

2019 GASB 67 – System Auditor – Agent Report

2019 GASB 67 & 68 Accounting & Financial Reporting – LOPFI Only

2019 GASB 68 – System Auditor – Cost Sharing Report

2019 GASB 68 – Proportionate Share – LOPFI Only

GASB 67
System Auditor
Agent Report

Arkansas Local Police and Fire Retirement System

Agent Multiple-Employer Defined Benefit Pension Plan

Independent Auditor's Report and Schedule of Changes in

Fiduciary Net Position by Employer

December 31, 2019

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
December 31, 2019

Independent Auditor’s Report..... 1

Schedule of Changes in Fiduciary Net Position by Employer 3

Notes to Schedule of Changes in Fiduciary Net Position by Employer 45

Independent Auditor's Report

Board of Trustees
Arkansas Local Police and Fire Retirement System
Little Rock, Arkansas

We have audited the fiduciary net position as of December 31, 2019, and the changes in fiduciary net position for the year then ended, included in the accompanying schedule of changes in fiduciary net position by employer (the Schedule) of the Arkansas Local Police and Fire Retirement System (the System or LOPFI) agent multiple-employer defined benefit pension plan, and the related notes. We have also audited the fiduciary net position of each individual employer as of December 31, 2019, and the changes in fiduciary net position of each individual employer for the year then ended, included in the accompanying Schedule.

Management's Responsibility for the Schedule

Management is responsible for the preparation and fair presentation of the Schedule in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the Schedule that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the fiduciary net position and the changes in fiduciary net position included in the Schedule based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the fiduciary net position and the changes in fiduciary net position included in the Schedule are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Schedule. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the fiduciary net position and the changes in fiduciary net position included in the Schedule, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the fiduciary net position and the changes in fiduciary net position included in the Schedule in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the fiduciary net position and the changes in fiduciary net position included in the Schedule.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinions

In our opinion, the Schedule referred to above presents fairly, in all material respects, the fiduciary net position of the Arkansas Local Police and Fire Retirement System agent multiple-employer defined benefit pension plan as of December 31, 2019, and the changes in fiduciary net position, for the year then ended, in accordance with accounting principles generally accepted in the United States of America. Also, in our opinion, the Schedule referred to above presents fairly, in all material respects, the fiduciary net position of each individual employer as of December 31, 2019, and the changes in fiduciary net position of each individual employer for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the System as of and for the year ended December 31, 2019, and our report thereon, dated April 16, 2020, expressed an unmodified opinion on those financial statements.

Restriction on Use

Our report is intended solely for the information and use of Arkansas Local Police and Fire Retirement System management, the Board of Trustees, Arkansas Local Police and Fire Retirement System participating employers and their auditors and is not intended to be, and should not be, used by anyone other than these specified parties.

BKD, LLP

Little Rock, Arkansas
May 20, 2020

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2019

	Brinkley Police 2097-20	Camden Police 2771-20	El Dorado Police 5460-20	Fort Smith Police 6548-20	Helena-West Helena Police 8648-20	Hot Springs Police 9113-20
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	12,280	207,375	687,858	1,892,691	236,766	991,034
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	12,280	207,375	687,858	1,892,691	236,766	991,034
Net investment income	81,562	447,217	-	1,307,687	206,253	2,461,180
Total additions	93,842	654,592	687,858	3,200,378	443,019	3,452,214
Deductions						
Benefits paid to participants	59,513	467,088	552,033	2,419,553	207,415	1,887,367
Administrative expenses	717	3,933	-	11,501	1,814	21,645
Total deductions	60,230	471,021	552,033	2,431,054	209,229	1,909,012
Net Increase (Decrease) in Net Position Restricted for Pensions	33,612	183,571	135,825	769,324	233,790	1,543,202
Net Position Restricted for Pensions, Beginning of Year	461,293	2,529,686	(2,431,291)	7,280,668	1,092,107	13,655,210
Net Position Restricted for Pensions, End of Year	\$ 494,905	\$ 2,713,257	\$ (2,295,466)	\$ 8,049,992	\$ 1,325,897	\$ 15,198,412

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2019

	Jonesboro Police 10502-20	Little Rock Police 11606-20	North Little Rock Police 15369-20	Pine Bluff Police 16462-20	Benton Police 1503-21	Blytheville Police 1791-21
Additions						
Contributions						
Member contributions	\$ 1,458	\$ -	\$ 2,924	\$ -	\$ -	\$ -
Employer contributions	279,789	7,724,738	2,111,338	724,451	160,557	133,370
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	281,247	7,724,738	2,114,262	724,451	160,557	133,370
Net investment income	1,637,780	6,318,550	31,005	2,424,277	325,576	404,569
Total additions	1,919,027	14,043,288	2,145,267	3,148,728	486,133	537,939
Deductions						
Benefits paid to participants	1,023,175	9,167,927	2,507,532	2,253,398	284,084	338,961
Administrative expenses	14,404	55,570	273	21,321	2,863	3,558
Total deductions	1,037,579	9,223,497	2,507,805	2,274,719	286,947	342,519
Net Increase (Decrease) in Net Position Restricted for Pensions	881,448	4,819,791	(362,538)	874,009	199,186	195,420
Net Position Restricted for Pensions, Beginning of Year	9,159,523	34,627,675	363,013	13,773,490	1,808,850	2,273,770
Net Position Restricted for Pensions, End of Year	\$ 10,040,971	\$ 39,447,466	\$ 475	\$ 14,647,499	\$ 2,008,036	\$ 2,469,190

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2019

	Cabot Police 2585-21	Conway Police 3786-21	Crossett Police 4278-21	Forrest City Police 6440-21	Heber Springs Police 8621-21	Lonoke Police 11800-21
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	8,074	697,983	8,074	237,342	62,794	8,849
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	8,074	697,983	8,074	237,342	62,794	8,849
Net investment income	551,026	936,350	220,069	-	235,669	-
Total additions	559,100	1,634,333	228,143	237,342	298,463	8,849
Deductions						
Benefits paid to participants	114,043	888,746	86,315	252,866	168,718	-
Administrative expenses	4,846	8,235	1,935	-	2,073	-
Total deductions	118,889	896,981	88,250	252,866	170,791	-
Net Increase (Decrease) in Net Position Restricted for Pensions	440,211	737,352	139,893	(15,524)	127,672	8,849
Net Position Restricted for Pensions, Beginning of Year	3,009,870	5,119,967	1,220,044	(130,562)	1,317,593	(12,152)
Net Position Restricted for Pensions, End of Year	\$ 3,450,081	\$ 5,857,319	\$ 1,359,937	\$ (146,086)	\$ 1,445,265	\$ (3,303)

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2019

	Lowell Police 11908-21	Magnolia Police 12181-21	Malvern Police 12297-21	Marianna Police 12688-21	McGehee Police 13382-21	Newport Police 15067-21
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	20,994	67,310	13,754	49,562	5,234	100,914
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	20,994	67,310	13,754	49,562	5,234	100,914
Net investment income	-	191,234	254,510	93,974	85,601	102,178
Total additions	20,994	258,544	268,264	143,536	90,835	203,092
Deductions						
Benefits paid to participants	10,195	206,443	121,723	83,975	23,272	169,054
Administrative expenses	-	1,682	2,238	826	753	899
Total deductions	10,195	208,125	123,961	84,801	24,025	169,953
Net Increase (Decrease) in Net Position Restricted for Pensions	10,799	50,419	144,303	58,735	66,810	33,139
Net Position Restricted for Pensions, Beginning of Year	(91,413)	1,095,756	1,419,721	521,486	468,366	582,372
Net Position Restricted for Pensions, End of Year	\$ (80,614)	\$ 1,146,175	\$ 1,564,024	\$ 580,221	\$ 535,176	\$ 615,511

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2019

	Osceola Police 15768-21	Paragould Police 16160-21	Searcy Police 17639-21	Stuttgart Police 18546-21	West Memphis Police 20605-21	Gentry Fire 7048-30
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,123
Employer contributions	30,794	199,018	244,441	22,274	79,074	12,344
Local plan administrative mergers	-	-	-	-	-	44
Total contributions	30,794	199,018	244,441	22,274	79,074	15,511
Net investment income	494,628	84,155	230,176	278,097	1,034,416	84,664
Total additions	525,422	283,173	474,617	300,371	1,113,490	100,175
Deductions						
Benefits paid to participants	266,371	265,103	362,293	219,950	565,015	-
Administrative expenses	4,350	740	2,024	2,446	9,097	745
Total deductions	270,721	265,843	364,317	222,396	574,112	745
Net Increase (Decrease) in Net Position Restricted for Pensions	254,701	17,330	110,300	77,975	539,378	99,430
Net Position Restricted for Pensions, Beginning of Year	2,772,033	484,630	1,294,084	1,591,143	5,793,797	446,564
Net Position Restricted for Pensions, End of Year	\$ 3,026,734	\$ 501,960	\$ 1,404,384	\$ 1,669,118	\$ 6,333,175	\$ 545,994

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2019

	Barling Fire 1007-31	Bella Vista Fire 1406-31	Bentonville Fire 1600-31	Camden Fire 2771-31	Clinton Fire 3689-31	Conway Fire 3786-31
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	7,462	205,656	17,254	238,486	8,002	668,635
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	7,462	205,656	17,254	238,486	8,002	668,635
Net investment income	44,851	448,108	1,314,415	326,222	28,155	894,865
Total additions	52,313	653,764	1,331,669	564,708	36,157	1,563,500
Deductions						
Benefits paid to participants	25,929	373,215	418,394	413,616	16,513	784,530
Administrative expenses	394	3,941	11,560	2,869	248	7,870
Total deductions	26,323	377,156	429,954	416,485	16,761	792,400
Net Increase (Decrease) in Net Position Restricted for Pensions	25,990	276,608	901,715	148,223	19,396	771,100
Net Position Restricted for Pensions, Beginning of Year	249,910	2,488,391	7,253,908	1,838,117	155,339	4,859,923
Net Position Restricted for Pensions, End of Year	\$ 275,900	\$ 2,764,999	\$ 8,155,623	\$ 1,986,340	\$ 174,735	\$ 5,631,023

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2019

	Crossett Fire 4278-31	El Dorado Fire 5460-31	Forrest City Fire 6440-31	Fort Smith Fire 6548-31	Heber Springs Fire 8621-31	Helena – West Helena Fire 8648-31
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	60,932	612,814	47,687	1,701,004	7,084	290,170
Local plan administrative mergers	14,531	-	-	-	-	-
Total contributions	75,463	612,814	47,687	1,701,004	7,084	290,170
Net investment income	392,960	160,644	413,212	2,234,612	46,734	363,681
Total additions	468,423	773,458	460,899	3,935,616	53,818	653,851
Deductions						
Benefits paid to participants	230,785	784,012	257,867	3,090,972	24,166	257,571
Administrative expenses	3,456	1,413	3,634	19,653	411	3,171
Total deductions	234,241	785,425	261,501	3,110,625	24,577	260,742
Net Increase (Decrease) in Net Position Restricted for Pensions	234,182	(11,967)	199,398	824,991	29,241	393,109
Net Position Restricted for Pensions, Beginning of Year	2,186,343	947,636	2,322,442	12,686,231	259,324	844,356
Net Position Restricted for Pensions, End of Year	\$ 2,420,525	\$ 935,669	\$ 2,521,840	\$ 13,511,222	\$ 288,565	\$ 1,237,465

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2019

	Hot Springs Fire 9113-31	Hot Springs Village Fire 9210-31	Hoxie Fire 9326-31	Jonesboro Fire 10502-31	Little Rock Fire 11606-31	Lincoln Fire 11614-31
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ 4,320	\$ -	\$ -
Employer contributions	1,695,957	46,822	8,322	1,234,102	6,568,351	3,346
Local plan administrative mergers	-	-	-	-	360,959	-
Total contributions	1,695,957	46,822	8,322	1,238,422	6,929,310	3,346
Net investment income	-	3,855	15,480	-	7,740,452	16,944
Total additions	1,695,957	50,677	23,802	1,238,422	14,669,762	20,290
Deductions						
Benefits paid to participants	1,727,484	57,328	11,074	1,461,797	12,581,421	13,944
Administrative expenses	-	34	136	-	68,075	149
Total deductions	1,727,484	57,362	11,210	1,461,797	12,649,496	14,093
Net Increase (Decrease) in Net Position Restricted for Pensions	(31,527)	(6,685)	12,592	(223,375)	2,020,266	6,197
Net Position Restricted for Pensions, Beginning of Year	(1,268,106)	25,937	84,441	(1,522,890)	44,362,432	96,222
Net Position Restricted for Pensions, End of Year	\$ (1,299,633)	\$ 19,252	\$ 97,033	\$ (1,746,265)	\$ 46,382,698	\$ 102,419

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2019

	Lowell Fire 11908-31	Magnolia Fire 12181-31	Malvern Fire 12297-31	McGehee Fire 13382-31	Mena Fire 13773-31	Monticello Fire 14087-31
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	75,850	72,962	15,463	4,894	7,234	6,174
Local plan administrative mergers	-	-	151	-	-	1
Total contributions	75,850	72,962	15,614	4,894	7,234	6,175
Net investment income	133,389	380,938	325,659	65,673	105,439	129,233
Total additions	209,239	453,900	341,273	70,567	112,673	135,408
Deductions						
Benefits paid to participants	99,284	195,510	172,989	35,954	61,276	66,187
Administrative expenses	1,173	3,350	2,864	578	927	1,137
Total deductions	100,457	198,860	175,853	36,532	62,203	67,324
Net Increase (Decrease) in Net Position Restricted for Pensions	108,782	255,040	165,420	34,035	50,470	68,084
Net Position Restricted for Pensions, Beginning of Year	727,502	2,105,445	1,826,222	367,938	592,824	723,486
Net Position Restricted for Pensions, End of Year	\$ 836,284	\$ 2,360,485	\$ 1,991,642	\$ 401,973	\$ 643,294	\$ 791,570

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2019

	Mountain Home Fire 14389-31	Newport Fire 15067-31	North Little Rock Fire 15369-31	Paragould Fire 16160-31	Pine Bluff Fire 16462-31	Pocahontas Fire 16659-31
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ 4,243	\$ -	\$ -	\$ -
Employer contributions	205,701	16,234	1,646,347	79,426	771,034	61,462
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	205,701	16,234	1,650,590	79,426	771,034	61,462
Net investment income	289,248	207,435	928,740	129,608	1,202,548	107,059
Total additions	494,949	223,669	2,579,330	209,034	1,973,582	168,521
Deductions						
Benefits paid to participants	368,109	145,819	3,214,307	203,070	2,015,425	98,864
Administrative expenses	2,544	1,824	8,168	1,140	10,576	942
Total deductions	370,653	147,643	3,222,475	204,210	2,026,001	99,806
Net Increase (Decrease) in Net Position Restricted for Pensions	124,296	76,026	(643,145)	4,824	(52,419)	68,715
Net Position Restricted for Pensions, Beginning of Year	1,633,350	1,177,921	5,765,609	757,317	7,075,244	593,192
Net Position Restricted for Pensions, End of Year	\$ 1,757,646	\$ 1,253,947	\$ 5,122,464	\$ 762,141	\$ 7,022,825	\$ 661,907

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2019

	Russellville Fire 17337-31	Searcy Fire 17639-31	Stamps Fire 18139-31	Stuttgart Fire 18546-31	Texarkana Fire 18929-31	Trumann Fire 19224-31
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	-	363,670	8,496	380,660	60,790	19,366
Local plan administrative mergers	2,570,910	-	-	-	-	-
Total contributions	2,570,910	363,670	8,496	380,660	60,790	19,366
Net investment income	239,549	-	4,506	291,431	925,598	42,287
Total additions	2,810,459	363,670	13,002	672,091	986,388	61,653
Deductions						
Benefits paid to participants	-	474,167	7,358	425,582	608,276	46,971
Administrative expenses	2,107	-	40	2,563	8,140	372
Total deductions	2,107	474,167	7,398	428,145	616,416	47,343
Net Increase (Decrease) in Net Position Restricted for Pensions	2,808,352	(110,497)	5,604	243,946	369,972	14,310
Net Position Restricted for Pensions, Beginning of Year	-	(207,109)	23,610	1,586,322	5,240,638	240,719
Net Position Restricted for Pensions, End of Year	\$ 2,808,352	\$ (317,606)	\$ 29,214	\$ 1,830,268	\$ 5,610,610	\$ 255,029

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2019

	Van Buren Fire 19410-31	Walnut Ridge Fire 20117-31	West Memphis Fire 20605-31	Wynne Fire 21199-31	Altus Volunteer Fire 205-35	Altheimer Volunteer Fire 248-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ 2,656	\$ -	\$ -	\$ -
Employer contributions	205,930	75,372	65,974	21,034	3,874	10,741
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	205,930	75,372	68,630	21,034	3,874	10,741
Net investment income	142,205	86,517	1,232,573	31,238	5,400	3,322
Total additions	348,135	161,889	1,301,203	52,272	9,274	14,063
Deductions						
Benefits paid to participants	152,249	101,023	713,274	50,093	8,400	8,820
Administrative expenses	1,251	761	10,840	275	47	29
Total deductions	153,500	101,784	724,114	50,368	8,447	8,849
Net Increase (Decrease) in Net Position Restricted for Pensions	194,635	60,105	577,089	1,904	827	5,214
Net Position Restricted for Pensions, Beginning of Year	736,248	477,090	6,936,488	182,155	31,242	16,867
Net Position Restricted for Pensions, End of Year	\$ 930,883	\$ 537,195	\$ 7,513,577	\$ 184,059	\$ 32,069	\$ 22,081

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2019

	Arkansas City Volunteer Fire 507-35	Atkins Volunteer Fire 701-35	Augusta Volunteer Fire 809-35	Bald Knob Volunteer Fire 906-35	Barling Volunteer Fire 1007-35	Bay Volunteer Fire 1201-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12
Employer contributions	5,338	1,954	2,554	16,414	(446)	1,054
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	5,338	1,954	2,554	16,414	(446)	1,066
Net investment income	-	31,760	23,746	9,261	23,188	16,316
Total additions	5,338	33,714	26,300	25,675	22,742	17,382
Deductions						
Benefits paid to participants	4,800	25,860	18,960	18,780	6,518	8,700
Administrative expenses	-	279	209	81	204	143
Total deductions	4,800	26,139	19,169	18,861	6,722	8,843
Net Increase (Decrease) in Net Position Restricted for Pensions	538	7,575	7,131	6,814	16,020	8,539
Net Position Restricted for Pensions, Beginning of Year	(27,646)	182,384	135,629	50,884	127,913	91,373
Net Position Restricted for Pensions, End of Year	\$ (27,108)	\$ 189,959	\$ 142,760	\$ 57,698	\$ 143,933	\$ 99,912

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2019

	Bearden Volunteer Fire 1309-35	Belleville Volunteer Fire 1392-35	Bella Vista Volunteer Fire 1406-35	Bentonville Volunteer Fire 1600-35	Berryville Volunteer Fire 1708-35	Biscoe Volunteer Fire 1732-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ 12	\$ -	\$ 8	\$ -
Employer contributions	2,061	154	2,902	(278)	2,064	9,490
Local plan administrative mergers	-	-	-	-	1	-
Total contributions	2,061	154	2,914	(278)	2,073	9,490
Net investment income	15,259	27,484	3,490	12,618	55,273	-
Total additions	17,320	27,638	6,404	12,340	57,346	9,490
Deductions						
Benefits paid to participants	13,380	6,127	2,983	10,276	33,470	10,720
Administrative expenses	134	242	31	111	486	-
Total deductions	13,514	6,369	3,014	10,387	33,956	10,720
Net Increase (Decrease) in Net Position Restricted for Pensions	3,806	21,269	3,390	1,953	23,390	(1,230)
Net Position Restricted for Pensions, Beginning of Year	87,543	150,468	18,762	72,986	312,300	(9,924)
Net Position Restricted for Pensions, End of Year	\$ 91,349	\$ 171,737	\$ 22,152	\$ 74,939	\$ 335,690	\$ (11,154)

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2019

	Bradford Volunteer Fire 1996-35	Bradley Volunteer Fire 2003-35	Bryant Volunteer Fire 2194-35	Bull Shoals Volunteer Fire 2283-35	Caddo Valley Volunteer Fire 2682-35	Caldwell Volunteer Fire 2690-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	8,554	5,786	5,770	2,254	5,386	154
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	8,554	5,786	5,770	2,254	5,386	154
Net investment income	15,048	13,387	11,494	20,916	17,391	18,611
Total additions	23,602	19,173	17,264	23,170	22,777	18,765
Deductions						
Benefits paid to participants	22,950	14,550	14,660	14,700	15,510	5,675
Administrative expenses	132	118	101	184	153	164
Total deductions	23,082	14,668	14,761	14,884	15,663	5,839
Net Increase (Decrease) in Net Position Restricted for Pensions	520	4,505	2,503	8,286	7,114	12,926
Net Position Restricted for Pensions, Beginning of Year	87,952	76,219	66,124	118,461	98,385	102,627
Net Position Restricted for Pensions, End of Year	\$ 88,472	\$ 80,724	\$ 68,627	\$ 126,747	\$ 105,499	\$ 115,553

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2019

	Calico Rock Volunteer Fire 2739-35	Calion Volunteer Fire 2763-35	Camden Volunteer Fire 2771-35	Cammack Village Volunteer Fire 2852-35	Caraway Volunteer Fire 2887-35	Carthage Volunteer Fire 3050-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ 6	\$ -	\$ -	\$ -
Employer contributions	754	1,654	5,374	(146)	28,318	6,502
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	754	1,654	5,380	(146)	28,318	6,502
Net investment income	16,632	18,281	11,582	13,098	-	10,080
Total additions	17,386	19,935	16,962	12,952	28,318	16,582
Deductions						
Benefits paid to participants	8,400	11,020	16,530	2,142	25,500	11,940
Administrative expenses	146	161	102	115	-	89
Total deductions	8,546	11,181	16,632	2,257	25,500	12,029
Net Increase (Decrease) in Net Position Restricted for Pensions	8,840	8,754	330	10,695	2,818	4,553
Net Position Restricted for Pensions, Beginning of Year	93,075	102,780	67,726	71,429	(128,298)	56,809
Net Position Restricted for Pensions, End of Year	\$ 101,915	\$ 111,534	\$ 68,056	\$ 82,124	\$ (125,480)	\$ 61,362

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2019

	Cash Volunteer Fire 3085-35	Cave City Volunteer Fire 3093-35	Charleston Volunteer Fire 3271-35	Chidester Volunteer Fire 3387-35	Clarksville Volunteer Fire 3573-35	Clinton Volunteer Fire 3689-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	334	12,598	-	2,302	4,354	12,226
Local plan administrative mergers	-	-	524,177	-	-	-
Total contributions	334	12,598	524,177	2,302	4,354	12,226
Net investment income	944	400	48,842	6,241	198,886	48,612
Total additions	1,278	12,998	573,019	8,543	203,240	60,838
Deductions						
Benefits paid to participants	1,500	18,770	-	5,940	78,906	39,509
Administrative expenses	8	4	430	55	1,749	428
Total deductions	1,508	18,774	430	5,995	80,655	39,937
Net Increase (Decrease) in Net Position Restricted for Pensions	(230)	(5,776)	572,589	2,548	122,585	20,901
Net Position Restricted for Pensions, Beginning of Year	5,651	5,232	-	35,310	1,104,526	274,497
Net Position Restricted for Pensions, End of Year	\$ 5,421	\$ (544)	\$ 572,589	\$ 37,858	\$ 1,227,111	\$ 295,398

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2019

	Coal Hill Volunteer Fire 3751-35	Conway Volunteer Fire 3786-35	Cooterneck Volunteer Fire 3794-35	Corning Volunteer Fire 3875-35	Cotter Volunteer Fire 3972-35	Cotton Plant Volunteer Fire 4065-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	6,538	2,254	16,210	2,760	1,390	7,786
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	6,538	2,254	16,210	2,760	1,390	7,786
Net investment income	-	-	-	24,831	4,709	8,025
Total additions	6,538	2,254	16,210	27,591	6,099	15,811
Deductions						
Benefits paid to participants	10,520	1,500	16,800	25,740	4,500	13,480
Administrative expenses	-	-	-	218	41	71
Total deductions	10,520	1,500	16,800	25,958	4,541	13,551
Net Increase (Decrease) in Net Position Restricted for Pensions	(3,982)	754	(590)	1,633	1,558	2,260
Net Position Restricted for Pensions, Beginning of Year	(1,429)	(5,086)	(33,175)	144,737	26,827	45,908
Net Position Restricted for Pensions, End of Year	\$ (5,411)	\$ (4,332)	\$ (33,765)	\$ 146,370	\$ 28,385	\$ 48,168

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2019

	Crossett Volunteer Fire 4278-35	Danville Volunteer Fire 4464-35	DeQueen Volunteer Fire 4766-35	Des Arc Volunteer Fire 4855-35	Devalls Bluff Volunteer Fire 4863-35	DeWitt Volunteer Fire 4960-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	1,611	6,994	804	3,454	13,594	2,013
Local plan administrative mergers	928	-	488	-	-	211,586
Total contributions	2,539	6,994	1,292	3,454	13,594	213,599
Net investment income	24,677	6,111	67,156	67,292	2,266	19,247
Total additions	27,216	13,105	68,448	70,746	15,860	232,846
Deductions						
Benefits paid to participants	16,803	13,820	38,847	29,054	18,300	7,035
Administrative expenses	217	54	591	592	20	169
Total deductions	17,020	13,874	39,438	29,646	18,320	7,204
Net Increase (Decrease) in Net Position Restricted for Pensions	10,196	(769)	29,010	41,100	(2,460)	225,642
Net Position Restricted for Pensions, Beginning of Year	139,554	36,204	379,086	373,899	14,514	-
Net Position Restricted for Pensions, End of Year	\$ 149,750	\$ 35,435	\$ 408,096	\$ 414,999	\$ 12,054	\$ 225,642

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2019

	Diaz Volunteer Fire 5010-35	Dover Volunteer Fire 5169-35	Emmet Volunteer Fire 5630-35	England Volunteer Fire 5657-35	Eudora Volunteer Fire 5762-35	Farmington Volunteer Fire 6041-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	12,571	10,413	2,431	8,364	1,954	3,274
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	12,571	10,413	2,431	8,364	1,954	3,274
Net investment income	13,892	7,222	10,645	37,213	28,148	23,200
Total additions	26,463	17,635	13,076	45,577	30,102	26,474
Deductions						
Benefits paid to participants	13,265	14,700	9,253	33,321	15,561	21,480
Administrative expenses	122	64	94	327	248	204
Total deductions	13,387	14,764	9,347	33,648	15,809	21,684
Net Increase (Decrease) in Net Position Restricted for Pensions	13,076	2,871	3,729	11,929	14,293	4,790
Net Position Restricted for Pensions, Beginning of Year	74,896	40,897	60,531	212,170	157,849	133,600
Net Position Restricted for Pensions, End of Year	\$ 87,972	\$ 43,768	\$ 64,260	\$ 224,099	\$ 172,142	\$ 138,390

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2019

	Fisher Volunteer Fire 6254-35	Forrest City Volunteer Fire 6440-35	Garland Volunteer Fire 6831-35	Gentry Volunteer Fire 7048-35	Gillett Volunteer Fire 7137-35	Gosnell Volunteer Fire 7331-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ 17	\$ -
Employer contributions	3,394	(14)	154	3,319	3,518	3,262
Local plan administrative mergers	-	-	-	36	-	-
Total contributions	3,394	(14)	154	3,355	3,535	3,262
Net investment income	547	-	8,693	64,822	39,696	541
Total additions	3,941	(14)	8,847	68,177	43,231	3,803
Deductions						
Benefits paid to participants	3,600	-	4,610	41,367	24,750	5,100
Administrative expenses	5	-	76	570	349	5
Total deductions	3,605	-	4,686	41,937	25,099	5,105
Net Increase (Decrease) in Net Position Restricted for Pensions	336	(14)	4,161	26,240	18,132	(1,302)
Net Position Restricted for Pensions, Beginning of Year	3,036	(3,070)	48,880	366,849	223,623	3,820
Net Position Restricted for Pensions, End of Year	\$ 3,372	\$ (3,084)	\$ 53,041	\$ 393,089	\$ 241,755	\$ 2,518

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2019

	Grady Volunteer Fire 7358-35	Gould Volunteer Fire 7366-35	Gravette Volunteer Fire 7374-35	Green Forest Volunteer Fire 7439-35	Greenwood Volunteer Fire 7471-35	Grover Township Volunteer Fire 7633-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	1,354	1,066	1,660	4,114	4,397	7,774
Local plan administrative mergers	-	-	124,749	-	-	-
Total contributions	1,354	1,066	126,409	4,114	4,397	7,774
Net investment income	21,378	7,904	11,299	14,243	29,727	12,612
Total additions	22,732	8,970	137,708	18,357	34,124	20,386
Deductions						
Benefits paid to participants	14,095	7,080	5,140	16,680	25,221	11,880
Administrative expenses	188	70	99	125	261	111
Total deductions	14,283	7,150	5,239	16,805	25,482	11,991
Net Increase (Decrease) in Net Position Restricted for Pensions	8,449	1,820	132,469	1,552	8,642	8,395
Net Position Restricted for Pensions, Beginning of Year	121,090	45,416	-	82,712	169,936	69,732
Net Position Restricted for Pensions, End of Year	\$ 129,539	\$ 47,236	\$ 132,469	\$ 84,264	\$ 178,578	\$ 78,127

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2019

	Grubbs Volunteer Fire 7730-35	Hampton Volunteer Fire 8044-35	Hardin Volunteer Fire 8125-35	Hardy Volunteer Fire 8133-35	Harrisburg Volunteer Fire 8230-35	Hartford Volunteer Fire 8435-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	2,170	16,474	4,918	1,630	754	(146)
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	2,170	16,474	4,918	1,630	754	(146)
Net investment income	4,006	12,296	9,287	25,952	42,185	9,338
Total additions	6,176	28,770	14,205	27,582	42,939	9,192
Deductions						
Benefits paid to participants	4,200	29,100	12,120	20,543	7,267	1,860
Administrative expenses	35	108	82	228	371	82
Total deductions	4,235	29,208	12,202	20,771	7,638	1,942
Net Increase (Decrease) in Net Position Restricted for Pensions	1,941	(438)	2,003	6,811	35,301	7,250
Net Position Restricted for Pensions, Beginning of Year	22,511	72,299	53,436	148,718	229,630	51,112
Net Position Restricted for Pensions, End of Year	\$ 24,452	\$ 71,861	\$ 55,439	\$ 155,529	\$ 264,931	\$ 58,362

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2019

	Heber Springs Volunteer Fire 8621-35	Helena-West Helena Volunteer Fire 8648-35	Hermitage Volunteer Fire 8664-35	Holly Grove Volunteer Fire 8923-35	Holiday Island Volunteer Fire 9008-35	Horatio Volunteer Fire 9067-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	(446)	8,986	7,534	754	2,460	1,354
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	(446)	8,986	7,534	754	2,460	1,354
Net investment income	55,229	24,998	-	7,144	2,333	22,898
Total additions	54,783	33,984	7,534	7,898	4,793	24,252
Deductions						
Benefits paid to participants	36,685	16,970	8,000	6,000	1,986	11,335
Administrative expenses	486	218	-	63	21	201
Total deductions	37,171	17,188	8,000	6,063	2,007	11,536
Net Increase (Decrease) in Net Position Restricted for Pensions	17,612	16,796	(466)	1,835	2,786	12,716
Net Position Restricted for Pensions, Beginning of Year	314,930	17,768	(17,228)	40,960	12,280	127,864
Net Position Restricted for Pensions, End of Year	\$ 332,542	\$ 34,564	\$ (17,694)	\$ 42,795	\$ 15,066	\$ 140,580

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2019

	Hot Springs Village Volunteer Fire 9210-35	Hoxie Volunteer Fire 9326-35	Humphrey Volunteer Fire 9512-35	Huntsville Volunteer Fire 9628-35	Huntington Volunteer Fire 9717-35	Imboden Volunteer Fire 10014-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	6,178	7,042	(146)	1,054	2,649	20,614
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	6,178	7,042	(146)	1,054	2,649	20,614
Net investment income	-	667	7,013	35,353	9,611	6,022
Total additions	6,178	7,709	6,867	36,407	12,260	26,636
Deductions						
Benefits paid to participants	8,160	5,340	2,755	14,422	10,380	29,700
Administrative expenses	-	6	62	311	85	53
Total deductions	8,160	5,346	2,817	14,733	10,465	29,753
Net Increase (Decrease) in Net Position Restricted for Pensions	(1,982)	2,363	4,050	21,674	1,795	(3,117)
Net Position Restricted for Pensions, Beginning of Year	(23,170)	2,729	39,080	196,394	55,439	36,855
Net Position Restricted for Pensions, End of Year	\$ (25,152)	\$ 5,092	\$ 43,130	\$ 218,068	\$ 57,234	\$ 33,738

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2019

	Jasper Volunteer Fire 10316-35	Joiner Volunteer Fire 10405-35	Jonesboro Volunteer Fire 10502-35	Junction City Volunteer Fire 10618-35	Keiser Volunteer Fire 10707-35	Kensett Volunteer Fire 10804-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	11,014	3,154	7,882	1,954	5,130	4,270
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	11,014	3,154	7,882	1,954	5,130	4,270
Net investment income	959	5,194	-	26,400	7,664	11,192
Total additions	11,973	8,348	7,882	28,354	12,794	15,462
Deductions						
Benefits paid to participants	16,980	7,560	200	16,011	10,620	14,060
Administrative expenses	8	46	-	232	67	98
Total deductions	16,988	7,606	200	16,243	10,687	14,158
Net Increase (Decrease) in Net Position Restricted for Pensions	(5,015)	742	7,682	12,111	2,107	1,304
Net Position Restricted for Pensions, Beginning of Year	8,131	30,071	(77,782)	148,697	43,876	64,954
Net Position Restricted for Pensions, End of Year	\$ 3,116	\$ 30,813	\$ (70,100)	\$ 160,808	\$ 45,983	\$ 66,258

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2019

	Lake City Volunteer Fire 11002-35	Lake Village Volunteer Fire 11207-35	Lavaca Volunteer Fire 11304-35	Leachville Volunteer Fire 11401-35	Lewisville Volunteer Fire 11525-35	Lincoln Volunteer Fire 11614-35
Additions						
Contributions						
Member contributions	\$ 12	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	6,142	3,633	7,906	1,954	1,948	514
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	6,154	3,633	7,906	1,954	1,948	514
Net investment income	14,253	22,765	9,204	17,985	10,996	15,422
Total additions	20,407	26,398	17,110	19,939	12,944	15,936
Deductions						
Benefits paid to participants	13,680	18,000	12,000	14,462	10,156	12,000
Administrative expenses	125	200	81	158	97	136
Total deductions	13,805	18,200	12,081	14,620	10,253	12,136
Net Increase (Decrease) in Net Position Restricted for Pensions	6,602	8,198	5,029	5,319	2,691	3,800
Net Position Restricted for Pensions, Beginning of Year	80,250	129,342	51,437	102,762	63,109	88,496
Net Position Restricted for Pensions, End of Year	\$ 86,852	\$ 137,540	\$ 56,466	\$ 108,081	\$ 65,800	\$ 92,296

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2019

	Lockesburg Volunteer Fire 11703-35	Lowell Volunteer Fire 11908-35	Luxora Volunteer Fire 11959-35	Magazine Volunteer Fire 12092-35	Magnolia Volunteer Fire 12181-35	Malvern Volunteer Fire 12297-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	3,814	(446)	454	14,314	4,198	(536)
Local plan administrative mergers	-	-	-	-	-	5
Total contributions	3,814	(446)	454	14,314	4,198	(531)
Net investment income	15,669	9,345	31,948	-	13,126	10,433
Total additions	19,483	8,899	32,402	14,314	17,324	9,902
Deductions						
Benefits paid to participants	13,080	2,460	4,800	17,040	18,236	4,349
Administrative expenses	138	82	281	-	115	92
Total deductions	13,218	2,542	5,081	17,040	18,351	4,441
Net Increase (Decrease) in Net Position Restricted for Pensions	6,265	6,357	27,321	(2,726)	(1,027)	5,461
Net Position Restricted for Pensions, Beginning of Year	88,713	51,602	173,613	(19,945)	77,458	58,424
Net Position Restricted for Pensions, End of Year	\$ 94,978	\$ 57,959	\$ 200,934	\$ (22,671)	\$ 76,431	\$ 63,885

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2019

	Mammoth Spring Volunteer Fire 12394-35	Mansfield Volunteer Fire 12580-35	Marked Tree Volunteer Fire 12882-35	Marmaduke Volunteer Fire 12971-35	Marshall Volunteer Fire 13056-35	Marvell Volunteer Fire 13080-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	-	2,194	2,854	4,678	29,194	10,102
Local plan administrative mergers	53,137	-	-	-	-	-
Total contributions	53,137	2,194	2,854	4,678	29,194	10,102
Net investment income	4,952	11,430	55,708	6,468	-	14,765
Total additions	58,089	13,624	58,562	11,146	29,194	24,867
Deductions						
Benefits paid to participants	-	9,960	21,789	11,230	35,700	23,480
Administrative expenses	44	101	490	57	-	130
Total deductions	44	10,061	22,279	11,287	35,700	23,610
Net Increase (Decrease) in Net Position Restricted for Pensions	58,045	3,563	36,283	(141)	(6,506)	1,257
Net Position Restricted for Pensions, Beginning of Year	-	65,213	308,403	37,982	(3,126)	85,922
Net Position Restricted for Pensions, End of Year	\$ 58,045	\$ 68,776	\$ 344,686	\$ 37,841	\$ (9,632)	\$ 87,179

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2019

	McCrory Volunteer Fire 13285-35	McGehee Volunteer Fire 13382-35	McNeil Volunteer Fire 13471-35	McRae Volunteer Fire 13587-35	Melbourne Volunteer Fire 13684-35	Mena Volunteer Fire 13773-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	(546)	202	454	5,170	16,066	(446)
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	(546)	202	454	5,170	16,066	(446)
Net investment income	36,622	8,833	14,248	1,819	-	22,874
Total additions	36,076	9,035	14,702	6,989	16,066	22,428
Deductions						
Benefits paid to participants	17,494	11,163	7,447	5,580	15,980	9,858
Administrative expenses	322	78	125	16	-	201
Total deductions	17,816	11,241	7,572	5,596	15,980	10,059
Net Increase (Decrease) in Net Position Restricted for Pensions	18,260	(2,206)	7,130	1,393	86	12,369
Net Position Restricted for Pensions, Beginning of Year	205,541	52,879	79,952	9,969	(66,130)	127,901
Net Position Restricted for Pensions, End of Year	\$ 223,801	\$ 50,673	\$ 87,082	\$ 11,362	\$ (66,044)	\$ 140,270

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2019

	Mineral Springs Volunteer Fire 13889-35	Monette Volunteer Fire 13986-35	Monticello Volunteer Fire 14087-35	Montrose Volunteer Fire 14184-35	Moro Volunteer Fire 14257-35	Mountain Home Volunteer Fire 14389-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	454	14,938	(1,107)	3,766	5,182	13,834
Local plan administrative mergers	-	-	1	-	-	-
Total contributions	454	14,938	(1,106)	3,766	5,182	13,834
Net investment income	10,974	-	54,563	2,808	6,537	-
Total additions	11,428	14,938	53,457	6,574	11,719	13,834
Deductions						
Benefits paid to participants	6,180	18,450	33,446	5,220	7,500	18,480
Administrative expenses	97	-	480	25	57	-
Total deductions	6,277	18,450	33,926	5,245	7,557	18,480
Net Increase (Decrease) in Net Position Restricted for Pensions	5,151	(3,512)	19,531	1,329	4,162	(4,646)
Net Position Restricted for Pensions, Beginning of Year	61,750	(12,132)	310,065	15,795	36,243	(99,796)
Net Position Restricted for Pensions, End of Year	\$ 66,901	\$ (15,644)	\$ 329,596	\$ 17,124	\$ 40,405	\$ (104,442)

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2019

	Mountain View Volunteer Fire 14524-35	Mulberry Volunteer Fire 14575-35	Murfreesboro Volunteer Fire 14672-35	Newark Volunteer Fire 14974-35	Newport Volunteer Fire 15067-35	Norman Volunteer Fire 15156-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	39,947	1,654	25,354	2,638	(446)	5,129
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	39,947	1,654	25,354	2,638	(446)	5,129
Net investment income	39,829	35,963	-	15,746	16,088	6,868
Total additions	79,776	37,617	25,354	18,384	15,642	11,997
Deductions						
Benefits paid to participants	57,922	22,740	22,755	14,193	13,313	11,520
Administrative expenses	350	316	-	138	141	60
Total deductions	58,272	23,056	22,755	14,331	13,454	11,580
Net Increase (Decrease) in Net Position Restricted for Pensions	21,504	14,561	2,599	4,053	2,188	417
Net Position Restricted for Pensions, Beginning of Year	222,719	203,525	(113,596)	90,278	93,212	40,051
Net Position Restricted for Pensions, End of Year	\$ 244,223	\$ 218,086	\$ (110,997)	\$ 94,331	\$ 95,400	\$ 40,468

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2019

	Norphlet Volunteer Fire 15172-35	North Crossett Volunteer Fire 15253-35	Ola Volunteer Fire 15555-35	Oppelo Volunteer Fire 15660-35	Ozark Volunteer Fire 15857-35	Pangburn Volunteer Fire 15997-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	154	10,330	3,154	5,620	20,115	2,854
Local plan administrative mergers	-	-	-	-	3,075	-
Total contributions	154	10,330	3,154	5,620	23,190	2,854
Net investment income	10,627	-	43,757	13,537	156,552	36,977
Total additions	10,781	10,330	46,911	19,157	179,742	39,831
Deductions						
Benefits paid to participants	4,573	12,180	26,620	13,565	78,367	23,373
Administrative expenses	93	-	385	119	1,377	325
Total deductions	4,666	12,180	27,005	13,684	79,744	23,698
Net Increase (Decrease) in Net Position Restricted for Pensions	6,115	(1,850)	19,906	5,473	99,998	16,133
Net Position Restricted for Pensions, Beginning of Year	59,241	(44,454)	246,536	76,617	867,668	208,682
Net Position Restricted for Pensions, End of Year	\$ 65,356	\$ (46,304)	\$ 266,442	\$ 82,090	\$ 967,666	\$ 224,815

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2019

	Paragould Volunteer Fire 16160-35	Parkin Volunteer Fire 16268-35	Perla Volunteer Fire 16284-35	Perryville Volunteer Fire 16314-35	Piggott Volunteer Fire 16357-35	Plumerville Volunteer Fire 16551-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	3,010	6,826	6,206	2,854	4,954	26,586
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	3,010	6,826	6,206	2,854	4,954	26,586
Net investment income	-	2,477	-	12,365	55,162	12,175
Total additions	3,010	9,303	6,206	15,219	60,116	38,761
Deductions						
Benefits paid to participants	3,000	11,040	3,000	12,958	46,424	31,300
Administrative expenses	-	22	-	109	485	107
Total deductions	3,000	11,062	3,000	13,067	46,909	31,407
Net Increase (Decrease) in Net Position Restricted for Pensions	10	(1,759)	3,206	2,152	13,207	7,354
Net Position Restricted for Pensions, Beginning of Year	(27,298)	15,400	(11,577)	71,402	316,744	67,688
Net Position Restricted for Pensions, End of Year	\$ (27,288)	\$ 13,641	\$ (8,371)	\$ 73,554	\$ 329,951	\$ 75,042

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2019

	Plainview Volunteer Fire 16578-35	Pocahontas Volunteer Fire 16659-35	Portland Volunteer Fire 16713-35	Prescott Volunteer Fire 16799-35	Pulaski Co FPD #5 Volunteer Fire 16853-35	Rector Volunteer Fire 17043-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ 12	\$ -	\$ -
Employer contributions	7,774	12,778	2,254	3,799	11,914	7,593
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	7,774	12,778	2,254	3,811	11,914	7,593
Net investment income	14,305	1,777	25,976	26,839	-	16,290
Total additions	22,079	14,555	28,230	30,650	11,914	23,883
Deductions						
Benefits paid to participants	14,820	17,760	14,400	21,225	23,850	22,020
Administrative expenses	126	16	228	236	-	143
Total deductions	14,946	17,776	14,628	21,461	23,850	22,163
Net Increase (Decrease) in Net Position Restricted for Pensions	7,133	(3,221)	13,602	9,189	(11,936)	1,720
Net Position Restricted for Pensions, Beginning of Year	80,283	12,024	145,467	152,730	(11,147)	94,630
Net Position Restricted for Pensions, End of Year	\$ 87,416	\$ 8,803	\$ 159,069	\$ 161,919	\$ (23,083)	\$ 96,350

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2019

	Rison Volunteer Fire 17140-35	Russell Volunteer Fire 17329-35	Russellville Volunteer Fire 17337-35	Salem Volunteer Fire 17531-35	Searcy Volunteer Fire 17639-35	Shannon Hills FID Volunteer Fire 17663-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	22,862	5,590	-	1,188	17,650	6,754
Local plan administrative mergers	-	-	321,002	75,805	-	-
Total contributions	22,862	5,590	321,002	76,993	17,650	6,754
Net investment income	23,601	4,017	29,910	6,843	-	211
Total additions	46,463	9,607	350,912	83,836	17,650	6,965
Deductions						
Benefits paid to participants	35,980	8,100	-	3,555	15,115	8,259
Administrative expenses	208	35	263	60	-	2
Total deductions	36,188	8,135	263	3,615	15,115	8,261
Net Increase (Decrease) in Net Position Restricted for Pensions	10,275	1,472	350,649	80,221	2,535	(1,296)
Net Position Restricted for Pensions, Beginning of Year	133,200	22,811	-	-	(141,715)	1,882
Net Position Restricted for Pensions, End of Year	\$ 143,475	\$ 24,283	\$ 350,649	\$ 80,221	\$ (139,180)	\$ 586

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2019

	Sheridan Volunteer Fire 17744-35	Smackover Volunteer Fire 17930-35	Sparkman Volunteer Fire 17981-35	Stamps Volunteer Fire 18139-35	Star City Volunteer Fire 18244-35	Stephens Volunteer Fire 18287-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12
Employer contributions	1,654	6,154	4,222	1,378	22,714	454
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	1,654	6,154	4,222	1,378	22,714	466
Net investment income	21,976	56,525	26,636	26,296	46,391	33,838
Total additions	23,630	62,679	30,858	27,674	69,105	34,304
Deductions						
Benefits paid to participants	15,360	35,949	22,440	32,340	60,403	10,426
Administrative expenses	193	497	234	231	408	298
Total deductions	15,553	36,446	22,674	32,571	60,811	10,724
Net Increase (Decrease) in Net Position Restricted for Pensions	8,077	26,233	8,184	(4,897)	8,294	23,580
Net Position Restricted for Pensions, Beginning of Year	124,781	318,219	152,041	156,591	267,786	186,559
Net Position Restricted for Pensions, End of Year	\$ 132,858	\$ 344,452	\$ 160,225	\$ 151,694	\$ 276,080	\$ 210,139

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2019

	St Francis Volunteer Fire 18333-35	Strong Volunteer Fire 18430-35	Stuttgart Volunteer Fire 18546-35	Sulphur Springs Volunteer Fire 18732-35	Swifton Volunteer Fire 18791-35	Taylor Volunteer Fire 18821-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	4,090	1,248	9,382	2,470	10,690	12,454
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	4,090	1,248	9,382	2,470	10,690	12,454
Net investment income	-	13,372	-	8,129	9,404	7,521
Total additions	4,090	14,620	9,382	10,599	20,094	19,975
Deductions						
Benefits paid to participants	3,600	7,320	9,900	6,300	17,200	20,840
Administrative expenses	-	118	-	71	83	66
Total deductions	3,600	7,438	9,900	6,371	17,283	20,906
Net Increase (Decrease) in Net Position Restricted for Pensions	490	7,182	(518)	4,228	2,811	(931)
Net Position Restricted for Pensions, Beginning of Year	(4,317)	74,792	(3,736)	45,538	53,715	44,554
Net Position Restricted for Pensions, End of Year	\$ (3,827)	\$ 81,974	\$ (4,254)	\$ 49,766	\$ 56,526	\$ 43,623

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2019

	Thornton Volunteer Fire 18953-35	Tillar Volunteer Fire 19038-35	Tracy Area Volunteer Fire 19127-35	Trumann Volunteer Fire 19224-35	Tuckerman Volunteer Fire 19313-35	Turrell Volunteer Fire 19356-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	22,018	1,846	3,135	130	8,482	1,408
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	22,018	1,846	3,135	130	8,482	1,408
Net investment income	-	7,652	2,781	6,828	-	1,564
Total additions	22,018	9,498	5,916	6,958	8,482	2,972
Deductions						
Benefits paid to participants	23,940	6,960	5,958	7,560	12,530	3,140
Administrative expenses	-	67	24	60	-	14
Total deductions	23,940	7,027	5,982	7,620	12,530	3,154
Net Increase (Decrease) in Net Position Restricted for Pensions	(1,922)	2,471	(66)	(662)	(4,048)	(182)
Net Position Restricted for Pensions, Beginning of Year	(37,945)	43,619	16,338	40,353	(12,488)	9,254
Net Position Restricted for Pensions, End of Year	\$ (39,867)	\$ 46,090	\$ 16,272	\$ 39,691	\$ (16,536)	\$ 9,072

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2019

	Tyronza Volunteer Fire 19372-35	Vilonia Volunteer Fire 19526-35	Viola Volunteer Fire 19615-35	Wabbaseka Volunteer Fire 19828-35	Waldo Volunteer Fire 19917-35	Walnut Ridge Volunteer Fire 20117-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	17,938	7,270	13,894	6,394	7,256	24,250
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	17,938	7,270	13,894	6,394	7,256	24,250
Net investment income	-	17,836	-	408	3,338	8,428
Total additions	17,938	25,106	13,894	6,802	10,594	32,678
Deductions						
Benefits paid to participants	21,900	21,060	12,750	9,240	7,200	31,129
Administrative expenses	-	157	-	4	29	74
Total deductions	21,900	21,217	12,750	9,244	7,229	31,203
Net Increase (Decrease) in Net Position Restricted for Pensions	(3,962)	3,889	1,144	(2,442)	3,365	1,475
Net Position Restricted for Pensions, Beginning of Year	(18,802)	102,607	(34,243)	3,612	17,887	48,667
Net Position Restricted for Pensions, End of Year	\$ (22,764)	\$ 106,496	\$ (33,099)	\$ 1,170	\$ 21,252	\$ 50,142

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2019

	Washington Volunteer Fire 20311-35	Weiner Volunteer Fire 20419-35	West Point Volunteer Fire 20656-35	Wheatley Volunteer Fire 20702-35	White Hall Volunteer Fire 20818-35	Wilmot Volunteer Fire 21008-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ 12	\$ 9	\$ -
Employer contributions	1,798	8,150	2,158	1,294	6,760	754
Local plan administrative mergers	-	1,089	-	-	-	-
Total contributions	1,798	9,239	2,158	1,306	6,769	754
Net investment income	2,519	22,126	7,505	13,494	18,497	12,413
Total additions	4,317	31,365	9,663	14,800	25,266	13,167
Deductions						
Benefits paid to participants	3,800	25,761	7,320	8,820	14,110	7,680
Administrative expenses	22	195	66	119	163	109
Total deductions	3,822	25,956	7,386	8,939	14,273	7,789
Net Increase (Decrease) in Net Position Restricted for Pensions	495	5,409	2,277	5,861	10,993	5,378
Net Position Restricted for Pensions, Beginning of Year	14,517	126,990	42,856	76,168	102,926	70,072
Net Position Restricted for Pensions, End of Year	\$ 15,012	\$ 132,399	\$ 45,133	\$ 82,029	\$ 113,919	\$ 75,450

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2019

	Wilson Volunteer Fire 21091-35	Wynne Volunteer Fire 21199-35	Bald Knob Part-Paid Fire 906-38	Wynne Part-Paid Fire 21199-38	Total
Additions					
Contributions					
Member contributions	\$ -	\$ -	\$ 490	\$ 296	\$ 19,622
Employer contributions	4,306	5,014	(446)	9,080	35,680,713
Local plan administrative mergers	-	-	-	-	4,262,675
Total contributions	4,306	5,014	44	9,376	39,963,010
Net investment income	13,775	11,479	14,931	16,547	45,011,713
Total additions	18,081	16,493	14,975	25,923	84,974,723
Deductions					
Benefits paid to participants	13,740	21,120	-	-	59,501,228
Administrative expenses	121	101	131	146	395,836
Total deductions	13,861	21,221	131	146	59,897,064
Net Increase (Decrease) in Net Position Restricted for Pensions	4,220	(4,728)	14,844	25,777	25,077,659
Net Position Restricted for Pensions, Beginning of Year	78,637	69,651	80,102	84,101	243,317,403
Net Position Restricted for Pensions, End of Year	\$ 82,857	\$ 64,923	\$ 94,946	\$ 109,878	\$ 268,395,062

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Notes to Schedule of Changes in Fiduciary Net Position by Employer
December 31, 2019

Note 1: Plan Description and Reporting Entity

The agent multiple-employer defined benefit pension plan (the Plan) is administered by the Arkansas Local Police and Fire Retirement System (the System or LOPFI). The Plan consists of agency rate plans for police officers and firefighters of political subdivisions of the State of Arkansas. Individual employers may sponsor more than one rate plan. Political subdivisions that had a local pension and relief fund (local plan) for its firefighters and police officers prior to the establishment of LOPFI may transfer their local plan to LOPFI for administration. All local plans that are now being administered by LOPFI are agent multiple-employers defined benefit pension plans.

LOPFI was established under the authority of Act 364 of 1981 and bears a fiduciary obligation to the participants of the System. LOPFI also maintains a cost-sharing multiple-employer defined benefit pension plan for participants hired by the respective local government unit after January 1, 1983. LOPFI policy is established by a seven-member Board of Trustees (Board): two trustees who are active members of the system, one police officer and one firefighter, nominated by their respective employee groups, and appointed by the Governor; two employer representatives from governing bodies of participating political subdivisions, and appointed by the Governor from a list submitted by the Arkansas Municipal League; two retired members, one police officer and one firefighter, appointed by the Governor from a list provided by the Joint Committee on Public Retirement and Social Security Programs; and one citizen who is neither an employee nor employer of the system, appointed by the Governor from a list submitted by the Joint Committee on Public Retirement and Social Security Programs. An Executive Director is appointed by the Board and administers the System in a manner consistent with law and Board policy.

Benefits

The Plan provides retirement, death and disability benefits to its members. The benefit provisions are established by contract with LOPFI.

Contributions

Each year the actuarial valuation determines a single employer contribution rate percent which covers the combination of the cost-sharing multiple-employer defined benefit pension plan and the agent multiple-employers defined benefit pension plan. The single, combined contribution rate percent is converted to dollars by multiplying the percent by the active member total payroll dollars.

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Notes to Schedule of Changes in Fiduciary Net Position by Employer
December 31, 2019

Note 2: Summary of Significant Accounting and Reporting Policies

The schedule of changes in fiduciary net position by employer (the Schedule) presents amounts that are elements of the financial statements of the System or of its participating employers. Accordingly, it does not purport to be a complete presentation of the financial position or changes in financial position of either the System or its participating employers. The amounts presented in the Schedule were prepared in accordance with the accounting principles generally accepted in the United States of America. Such preparation requires management of the System to make a number of estimates and assumptions relating to the reported amounts. Actual results could differ from those estimates.

The Schedule has been prepared on the accrual basis of accounting based on the provisions of Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans – An Amendment of GASB Statement No. 25*. A separate column has been included for each participating employer's separate account.

Contributions

The employer contributions and plan member contributions for each employer are recognized in the period that the employer reports compensation of the employees, which is when the contributions are legally due.

Investment Income

Net investment income credited to each employer is shown separately in the attached Schedule and represents the interest credit to the employer's account. The net investment income is allocated to each employer based on the employer's average balance of fiduciary net position.

Benefit Payments

Participant benefits are recorded when payable in accordance with the System's plan terms. Refunds are recorded and paid upon receipt of an approved application for refund.

Administrative Expenses

Administrative expenses are allocated to each employer based on the employer's average balance of fiduciary net position.

Fiduciary Net Position

This represents the total assets less liabilities measured in accordance with GASB Statement No. 67. The individual elements of the Pension Trust Fund as a whole are included in the statement of fiduciary net position in LOPFI's separately issued comprehensive annual financial report.

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Notes to Schedule of Changes in Fiduciary Net Position by Employer
December 31, 2019

Use of Estimates

The preparation of the Schedule, in conformity with accounting principles generally accepted in the United States of America, requires the System's management to make estimates and assumptions that affect reported amounts of fiduciary net position by employer as of the date of the Schedule and the changes in fiduciary net position by employer during the reporting period. Actual results may differ from those estimates.

Note 3: Combining Statement

The Plan's financial activities were included along with the financial activities of the cost sharing multiple-employer plans administered by LOPFI in the statement of changes in fiduciary net position in LOPFI's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2019. The combining statements for plans administered by the System are as follows:

	Cost-Sharing Multiple-Employer	Agent Multiple-Employer	Total
Additions			
Contributions			
Member contributions	\$ 25,157,606	\$ 19,622	\$ 25,177,228
Employer contributions	88,524,836	35,680,713	124,205,549
Local plan administrative mergers and paid military time	180,761	4,262,675	4,443,436
Total contributions	113,863,203	39,963,010	153,826,213
Net investment income (loss)	345,816,336	45,011,713	390,828,049
Total additions	459,679,539	84,974,723	544,654,262
Deductions			
Benefits payments, including refunds and DROP distributions	87,057,377	59,501,228	146,558,605
Administrative expenses	3,041,397	395,836	3,437,233
Total deductions	90,098,774	59,897,064	149,995,838
Net Increase in Net Position Restricted for Pensions	369,580,765	25,077,659	394,658,424
Net Position Restricted for Pensions, Beginning of Year	1,836,535,754	243,317,403	2,079,853,157
Net Position Restricted for Pensions, End of Year	<u>\$ 2,206,116,519</u>	<u>\$ 268,395,062</u>	<u>\$ 2,474,511,581</u>

Note 4: Subsequent Events

There has been significant volatility in the investment markets both nationally and globally since December 31, 2019, resulting in an overall market decline in certain market segments which has resulted in a decline in the value of the System's investment portfolio as of April 16, 2020, which is the date the financial statements of the System were available to be issued.

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Notes to Schedule of Changes in Fiduciary Net Position by Employer
December 31, 2019

Note 5: Additional Financial Information

Additional financial information is located in LOPFI's CAFR for the year ended December 31, 2019, which can be found on LOPFI's website at www.lopfi-prb.com.

GASB 67 & 68
Accounting & Financial Reporting
LOPFI Only

Arkansas Local Police and Fire Retirement System

GASB Statement Nos. 67 and 68 Accounting and
Financial Reporting for Pensions
December 31, 2019





April 3, 2020

Board of Trustees
Arkansas Local Police and Fire Retirement System

Dear Trustees:

This report provides accounting and financial reporting information that is intended to comply with the Governmental Accounting Standards Board (GASB) Statement Nos. 67 and 68 for the Arkansas Local Police and Fire Retirement System ("LOPFI"). These calculations have been made on a basis that is consistent with our understanding of these Statements. This report does not include Pension and Relief Funds under LOPFI Administration. Calculations required for compliance with GASB Statement No. 68 for Pension and Relief Funds under LOPFI Administration will be issued in separate reports.

GASB Statement No. 67 is the accounting standard that applies to the stand-alone financial reports issued by retirement systems. GASB Statement No. 68 establishes accounting and financial reporting for state and local government employers who provide their employees (including former employees) pension benefits through a trust.

Our calculation of the liability associated with the benefits described in this report was performed for the purpose of providing reporting and disclosure information that satisfies the requirements of GASB Statement Nos. 67 and 68. The Net Pension Liability is not an appropriate measure for measuring the sufficiency of plan assets to cover the estimated cost of settling the employer's benefit obligation. The Net Pension Liability is not an appropriate measure for assessing the need for or amount of future employer contributions. A calculation of the plan's liability for purposes other than satisfying the requirements of GASB Statement Nos. 67 and 68 may produce significantly different results. This report may be provided to parties other than LOPFI only in its entirety and only with the permission of LOPFI. GRS is not responsible for unauthorized use of this report.

This report is based upon information, furnished to us by LOPFI, concerning retirement and ancillary benefits, active members, deferred vested members, retirees and beneficiaries, and financial data. This information was checked for internal consistency, but it was not audited. We are not responsible for the accuracy or completeness of the data provided by LOPFI staff.

This report complements the actuarial valuation report that was provided to LOPFI and should be considered in conjunction with that report. Please see the actuarial valuation report as of December 31, 2019 for additional discussion of the nature of actuarial calculations and more information related to participant data, demographic assumptions, and benefit provisions. The economic assumptions for purposes of the GASB disclosures were selected by the actuary based on the results of an experience study covering the period from January 1, 2012 through December 31, 2016.

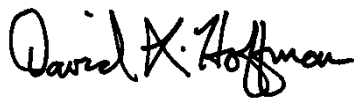
To the best of our knowledge, the information contained within this report is accurate and fairly represents the actuarial position of the Arkansas Local Police and Fire Retirement System. All calculations have been made in conformity with generally accepted actuarial principles and practices as well as with the Actuarial Standards of Practice issued by the Actuarial Standards Board.

It is our understanding that this information, which was previously issued in draft form, has been reviewed and approved by the plan's auditor. This information is intended to assist in preparation of the financial statements of the Arkansas Local Police and Fire Retirement System. Financial statements are the responsibility of management, subject to the auditor's review. Please let us know if there are any items that the auditor changes so that we may maintain consistency with the plan's financial statements.

The signing individuals are independent of the plan sponsor.

Heidi G. Barry and Casey T. Ahlbrandt-Rains are Members of the American Academy of Actuaries (MAAA) and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinions contained herein.

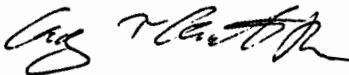
Respectfully submitted,



David L. Hoffman



Heidi G. Barry, ASA, FCA, MAAA



Casey T. Ahlbrandt-Rains, ASA, MAAA

DLH/HGB/CAR:bd



Table of Contents

	<u>Page</u>
Section A	Executive Summary
	Executive Summary 1
	Discussion..... 2
Section B	Financial Statements
	Statement of Pension Expense 7
	Statement of Outflows and Inflows Arising from Current Reporting Period..... 8
	Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods..... 9
	Statement of Fiduciary Net Position 13
	Statement of Changes in Fiduciary Net Position..... 14
Section C	Required Supplementary Information
	Schedule of Changes in Net Pension Liability and Related Ratios Current Period 16
	Schedule of Changes in Net Pension Liability and Related Ratios Multiyear..... 17
	Schedule of Net Pension Liability Multiyear 19
	Schedule of Contributions Multiyear 20
	Notes to Schedule of Contributions..... 21
	Schedule of Investment Returns Multiyear 23
Section D	Notes to Financial Statements
	Asset Allocation..... 25
	Sensitivity of Net Pension Liability to the Single Discount Rate Assumption 26
	Summary of Population Statistics 27
Section E	Summary of Benefits 29
Section F	Summary of Actuarial Assumptions and Methods
	Summary of Assumptions Used for Actuarial Reports..... 36
Section G	Calculation of the Single Discount Rate
	Calculation of the Single Discount Rate 46
	Paid Service
	Projection of Contributions..... 47
	Projection of Plan Fiduciary Net Position..... 49
	Present Values of Projected Benefits..... 51
	Projection of Plan Net Position and Benefit Payments..... 53
	Volunteer Service
	Projection of Contributions..... 54
	Projection of Plan Fiduciary Net Position..... 56
	Present Values of Projected Benefits..... 58
	Projection of Plan Net Position and Benefit Payments..... 60
Section H	Glossary of Terms 62



SECTION A

EXECUTIVE SUMMARY

Executive Summary as of December 31, 2019

	2019	
Actuarial Valuation Date	December 31, 2019	
Measurement Date of the Net Pension Liability	December 31, 2019	
Employer's Fiscal Year Ending Date (Reporting Date)	December 31, 2019	

	Paid	Volunteer
Membership		
Number of		
- Retirees and Beneficiaries (Including DROP)	3,553	3,190
- Inactive, Nonretired Members	5,948	6,554
- Active Members	6,509	7,533
- Total	16,010	17,277
Covered Payroll	\$ 371,574,513	N/A

Net Pension Liability		
Total Pension Liability	\$ 2,884,471,916	\$ 136,384,837
Plan Fiduciary Net Position	2,111,731,002	94,385,517
Net Pension Liability	\$ 772,740,914	\$ 41,999,320
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	73.21%	69.21%
Net Pension Liability as a Percentage of Covered Payroll	207.96%	N/A

Development of the Single Discount Rate		
Single Discount Rate	7.00%	7.00%
Long-Term Expected Rate of Investment Return	7.00%	7.00%
Long-Term Municipal Bond Rate*	2.75%	2.75%
Last year ending December 31 in the 2020 to 2119 projection period for which projected benefit payments are fully funded	2119	2119

Total Pension Expense \$ 190,865,228 \$ 8,551,624

Deferred Outflows and Deferred Inflows of Resources by Source to be Recognized in Future Pension Expenses

	Paid		Volunteer	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 76,032,980	\$ -	\$ 311,722	\$ 143,004
Changes in assumptions	66,729,207	-	1,916,010	-
Net difference between projected and actual earnings on pension plan investments	111,425,912	204,750,561	4,905,774	9,151,549
Total	\$ 254,188,099	\$ 204,750,561	\$ 7,133,506	\$ 9,294,553

**Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index" as of December 31, 2019. In describing this index, Fidelity notes that the municipal curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.*



Discussion

Accounting Standard

For pension plans that are administered through trusts or equivalent arrangements, Governmental Accounting Standards Board (GASB) Statement No. 67 establishes standards of financial reporting for separately issued financial reports and specifies the required approach for measuring the pension liability. Similarly, GASB Statement No. 68 establishes standards for state and local government employers (as well as non-employer contributing entities) to account for and disclose the net pension liability, pension expense, and other information associated with providing retirement benefits to their employees (and former employees) on their basic financial statements.

The following discussion provides a summary of the information that is required to be disclosed under these accounting standards. A number of these disclosure items are provided in this report. However, certain information, such as notes regarding accounting policies and investments, is not included in this report and the retirement system and/or plan sponsor will be responsible for preparing and disclosing that information to comply with these accounting standards.

Financial Statements

GASB Statement No. 68 requires state or local governments to recognize the net pension liability and the pension expense on their financial statements. The net pension liability is the difference between the total pension liability and the plan's fiduciary net position. In traditional actuarial terms, this is analogous to the accrued liability less the market value of assets (not the smoothed actuarial value of assets that is often encountered in actuarial valuations performed to determine the employer's contribution requirement).

The pension expense recognized each fiscal year is equal to the change in the net pension liability from the beginning of the year to the end of the year, adjusted for deferred recognition of the liability and investment experience.

Pension plans that prepare their own, stand-alone financial statements are required to present two financial statements – a statement of fiduciary net position and a statement of changes in fiduciary net position in accordance with GASB Statement No. 67. The *statement of fiduciary net position* presents the assets and liabilities of the pension plan at the end of the pension plan's reporting period. The *statement of changes in fiduciary net position* presents the additions, such as contributions and investment income, and deductions, such as benefit payments and expenses, and net increase or decrease in the fiduciary net position.

Notes to Financial Statements

GASB Statement No. 68 requires the notes of the employer's financial statements to disclose the total pension expense, the pension plan's liabilities and assets, and deferred outflows and inflows of resources related to pensions.

GASB Statement Nos. 67 and 68 require the notes of the financial statements for the employers and pension plans to include certain additional information. The list of disclosure items should include:

- a description of benefits provided by the plan;
- the type of employees and number of members covered by the pension plan;
- a description of the plan's funding policy, which includes member and employer contribution requirements;
- the pension plan's investment policies;
- the pension plan's fiduciary net position, net pension liability, and the pension plan's fiduciary net position as a percentage of the total pension liability;
- the net pension liability using a discount rate that is 1% higher and 1% lower than used to calculate the total pension liability and net pension liability for financial reporting purposes;
- significant assumptions and methods used to calculate the total pension liability;
- inputs to the discount rates; and
- certain information about mortality assumptions and the dates of experience studies.

Retirement systems that issue stand-alone financial statements are required to disclose additional information in accordance with GASB Statement No. 67. This information includes:

- the composition of the pension plan's Board and the authority under which benefit terms may be amended;
- a description of how fair value is determined;
- information regarding certain reserves and investments, which include concentrations of investments greater than or equal to 5%, receivables, and insurance contracts excluded from plan assets; and
- annual money-weighted rate of return.

Required Supplementary Information

GASB Statement No. 67 requires a 10-year fiscal history of:

- sources of changes in the net pension liability;
- information about the components of the net pension liability and related ratios, including the pension plan's fiduciary net position as a percentage of the total pension liability, and the net pension liability as a percent of covered-employee payroll; and
- comparison of the actual employer contributions to the actuarially determined contributions based on the plan's funding policy.

Timing of the Valuation

An actuarial valuation to determine the total pension liability is required to be performed at least every two years. The net pension liability and pension expense should be measured as of the pension plan's fiscal year end (measurement date) on a date that is within the employer's prior fiscal year. If the actuarial valuation used to determine the total pension liability is not calculated as of the measurement date, the total pension liability is required to be rolled forward from the actuarial valuation date to the measurement date.

The total pension liability shown in this report is based on an actuarial valuation performed as of December 31, 2019 and a measurement date of December 31, 2019.

Single Discount Rate

Projected benefit payments are required to be discounted to their actuarial present values using a Single Discount Rate that reflects (1) a long-term expected rate of return on pension plan investments (to the extent that the plan's fiduciary net position is projected to be sufficient to pay benefits) and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the plan's projected fiduciary net position is not sufficient to pay benefits).

For the purpose of this valuation, the expected rate of return on pension plan investments is 7.00%; the municipal bond rate is 2.75% (based on the weekly rate closest to but not later than the measurement date of the Fidelity "20-Year Municipal GO AA Index"); and the resulting Single Discount Rate is 7.00%.

General Implications of Contribution Allocation Procedure or Funding Policy on Future Expected Plan Contributions and Funded Status

Given the plan's contribution allocation procedure, if all actuarial assumptions are met (including the assumption of the plan earning 7.00% on the actuarial value of assets), it is expected that:

- (1) The unfunded liability may decrease in dollar amount each year in the future.
- (2) The unfunded liability will be paid off in approximately 17 years for paid and 17 years for volunteer, which is the number of years remaining in the closed amortization schedule of the unfunded liability beginning January 1, 2021.
- (3) The funded status of the plan will increase gradually towards a 100% funded ratio.

This funding policy results in the projected plan fiduciary net position being sufficient to pay benefits for all future years and a discount rate of 7.00%. The projections in this report are strictly for the purposes of determining the GASB discount rate and are different from a funding projection for the ongoing plan.

Limitations of Assets as a Percent of Total Pension Liability Measurements

This report includes a measure of the plan fiduciary net position as a percent of total pension liability. Unless otherwise indicated, with regard to any such measurements presented in this report:

- (1) The measurement is inappropriate for assessing the sufficiency of plan assets to cover the estimated cost of settling the plan's benefit obligations.
- (2) The measurement is inappropriate for assessing the need for or amount of future employer contributions.

Limitation of Project Scope

Actuarial standards do not require the actuary to evaluate the ability of the plan sponsor or other contributing entity to make required contributions to the plan when due. Such an evaluation was not within the scope of this project and is not within the actuary's domain of expertise. Consequently, the actuary performed no such evaluation.

SECTION B

FINANCIAL STATEMENTS

Statement of Pension Expense Under GASB Statement No. 68

Fiscal Year Ended December 31, 2019

	Paid	Volunteer	Total
A. Expense			
1. Service Cost	\$ 57,317,733	\$ 2,383,968	\$ 59,701,701
2. Interest on the Total Pension Liability	185,373,080	8,934,417	194,307,497
3. Current-Period Benefit Changes	-	-	-
4. Employee Contributions (made negative for addition here)	(25,157,606)	-	(25,157,606)
5. Projected Earnings on Plan Investments (made negative for addition here)	(123,885,140)	(5,504,118)	(129,389,258)
6. Pension Plan Administrative Expense	2,911,241	130,156	3,041,397
7. Other Changes in Plan Fiduciary Net Position	-	-	-
8. Recognition of Outflow (Inflow) of Resources Due to Liabilities	92,657,670	2,603,886	95,261,556
9. Recognition of Outflow (Inflow) of Resources Due to Assets	1,648,250	3,315	1,651,565
10. Total Pension Expense	\$190,865,228	\$ 8,551,624	\$199,416,852

Statement of Outflows and Inflows Arising from Current Reporting Period Fiscal Year Ended December 31, 2019

	<u>Paid Service</u>	<u>Volunteer Service</u>
A. Outflows (Inflows) of Resources Due to Liabilities		
1. Difference between expected and actual experience of the Total Pension Liability (gains) or losses	\$ 63,967,124	\$ 438,588
2. Assumption Changes (gains) or losses	\$ -	\$ -
3. Recognition period for Liabilities: Average of the expected remaining service lives of all employees {in years}	3.9879	3.4571
4. Outflow (Inflow) of Resources to be recognized in the current pension expense for the difference between expected and actual experience of the Total Pension Liability	\$ 16,040,303	\$ 126,866
5. Outflow (Inflow) of Resources to be recognized in the current pension expense for Assumption Changes	\$ -	\$ -
6. Outflow (Inflow) of Resources to be recognized in the current pension expense due to Liabilities	<u>\$ 16,040,303</u>	<u>\$ 126,866</u>
7. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses for the difference between expected and actual experience of the Total Pension Liability	\$ 47,926,821	\$ 311,722
8. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses for Assumption Changes	\$ -	\$ -
9. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Liabilities	<u>\$ 47,926,821</u>	<u>\$ 311,722</u>
B. Outflows (Inflows) of Resources Due to Assets		
1. Net difference between projected and actual earnings on pension plan investments (gains) or losses	\$ (207,131,880)	\$ (9,295,198)
2. Recognition period for Assets {in years}	5.0000	5.0000
3. Outflow (Inflow) of Resources to be recognized in the current pension expense due to Assets	\$ (41,426,376)	\$ (1,859,040)
4. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Assets	\$ (165,705,504)	\$ (7,436,158)

Paid Service

Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods Fiscal Year Ended December 31, 2019*

A. Outflows and Inflows of Resources due to Liabilities and Assets to be Recognized in Current Pension Expense

	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
1. Due to liabilities	\$ 92,657,670	\$ -	\$ 92,657,670
2. Due to assets	62,597,154	60,948,904	1,648,250
3. Total	\$ 155,254,824	\$ 60,948,904	\$ 94,305,920

B. Outflows and Inflows of Resources by Source to be Recognized in Current Pension Expense

	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
1. Differences between expected and actual experience	\$ 35,874,856	\$ -	\$ 35,874,856
2. Assumption changes	56,782,814	-	56,782,814
3. Net difference between projected and actual earnings on pension plan investments	62,597,154	60,948,904	1,648,250
4. Total	\$ 155,254,824	\$ 60,948,904	\$ 94,305,920

C. Deferred Outflows and Deferred Inflows of Resources by Source to be Recognized in Future Pension Expenses

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows of Resources
1. Differences between expected and actual experience	\$ 76,032,980	\$ -	\$ 76,032,980
2. Assumption changes	66,729,207	-	66,729,207
3. Net difference between projected and actual earnings on pension plan investments	111,425,912	204,750,561	(93,324,649)
4. Total	\$ 254,188,099	\$ 204,750,561	\$ 49,437,538

D. Deferred Outflows and Deferred Inflows of Resources by Year to be Recognized in Future Pension Expenses

Year Ending December 31	Net Deferred Outflows of Resources
2020	\$ 60,005,987
2021	20,067,078
2022	10,790,849
2023	(41,426,376)
2024	-
Thereafter	-
Total	\$ 49,437,538

* Totals may not add due to rounding.



Paid Service
Statement of Outflows and Inflows Arising from
Current and Prior Reporting Periods
Fiscal Year Ended December 31, 2019

Year Established	Initial Amount	Initial Recognition Period	Current Year Recognition	Remaining Recognition	Remaining Recognition Period
Deferred Outflow (Inflow) due to Differences Between Expected and Actual Experience on Liabilities					
2015	\$ 6,985,822	4.8701	\$ 1,248,098	\$ -	0.0000
2016	20,160,705	4.5797	4,402,189	2,551,949	0.5797
2017	27,865,374	4.4029	6,328,868	8,878,770	1.4029
2018	32,386,236	4.1228	7,855,398	16,675,440	2.1228
2019	63,967,124	3.9879	16,040,303	47,926,821	2.9879
Total			\$ 35,874,856	\$ 76,032,980	
Deferred Outflow (Inflow) due to Assumption Changes					
2015	\$ 51,592,627	4.8701	\$ 9,217,623	\$ -	0.0000
2016	-	4.5797	-	-	0.5797
2017	209,424,780	4.4029	47,565,191	66,729,207	1.4029
2018	-	4.1228	-	-	2.1228
2019	-	3.9879	-	-	2.9879
Total			\$ 56,782,814	\$ 66,729,207	
Deferred Outflow (Inflow) due to Differences Between Projected and Actual Earnings on Plan Investments					
2015	\$ 109,919,873	5.0000	\$ 21,983,973	\$ -	0.0000
2016	26,034,086	5.0000	5,206,817	5,206,818	1.0000
2017	(97,612,641)	5.0000	(19,522,528)	(39,045,057)	2.0000
2018	177,031,822	5.0000	35,406,364	106,219,094	3.0000
2019	(207,131,880)	5.0000	(41,426,376)	(165,705,504)	4.0000
Total			\$ 1,648,250	\$ (93,324,649)	

Volunteer Service

Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods Fiscal Year Ended December 31, 2019*

A. Outflows and Inflows of Resources due to Liabilities and Assets to be Recognized in Current Pension Expense

	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
1. Due to liabilities	\$ 2,992,997	\$ 389,111	\$ 2,603,886
2. Due to assets	2,720,051	2,716,736	3,315
3. Total	\$ 5,713,048	\$ 3,105,847	\$ 2,607,201

B. Outflows and Inflows of Resources by Source to be Recognized in Current Pension Expense

	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
1. Differences between expected and actual experience	\$ 126,866	\$ 389,111	\$ (262,245)
2. Assumption changes	2,866,131	-	2,866,131
3. Net difference between projected and actual earnings on pension plan investments	2,720,051	2,716,736	3,315
4. Total	\$ 5,713,048	\$ 3,105,847	\$ 2,607,201

C. Deferred Outflows and Deferred Inflows of Resources by Source to be Recognized in Future Pension Expenses

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows of Resources
1. Differences between expected and actual experience	\$ 311,722	\$ 143,004	\$ 168,718
2. Assumption changes	1,916,010	-	1,916,010
3. Net difference between projected and actual earnings on pension plan investments	4,905,774	9,151,549	(4,245,775)
4. Total	\$ 7,133,506	\$ 9,294,553	\$ (2,161,047)

D. Deferred Outflows and Deferred Inflows of Resources by Year to be Recognized in Future Pension Expenses

Year Ending December 31	Net Deferred Outflows of Resources
2020	\$ 979,534
2021	(1,041,708)
2022	(239,835)
2023	(1,859,038)
2024	-
Thereafter	-
Total	\$ (2,161,047)

* Totals may not add due to rounding.



Volunteer Service

Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods Fiscal Year Ended December 31, 2019

Year Established	Initial Amount	Initial Recognition Period	Current Year Recognition	Remaining Recognition	Remaining Recognition Period
Deferred Outflow (Inflow) due to Differences Between Expected and Actual Experience on Liabilities					
2015	\$ (1,813,451)	3.9248	\$ -	\$ -	0.0000
2016	(996,748)	3.7857	(206,869)	-	0.0000
2017	(578,714)	3.6685	(157,752)	(105,458)	0.6685
2018	(86,526)	3.5331	(24,490)	(37,546)	1.5331
2019	438,588	3.4571	126,866	311,722	2.4571
Total			\$ (262,245)	\$ 168,718	
Deferred Outflow (Inflow) due to Assumption Changes					
2015	\$ 2,138,654	3.9248	\$ -	\$ -	0.0000
2016	-	3.7857	-	-	0.0000
2017	10,514,403	3.6685	2,866,131	1,916,010	0.6685
2018	-	3.5331	-	-	1.5331
2019	-	3.4571	-	-	2.4571
Total			\$ 2,866,131	\$ 1,916,010	
Deferred Outflow (Inflow) due to Differences Between Projected and Actual Earnings on Plan Investments					
2015	\$ 4,683,542	5.0000	\$ 936,710	\$ -	0.0000
2016	1,110,621	5.0000	222,124	222,125	1.0000
2017	(4,288,479)	5.0000	(857,696)	(1,715,391)	2.0000
2018	7,806,083	5.0000	1,561,217	4,683,649	3.0000
2019	(9,295,198)	5.0000	(1,859,040)	(7,436,158)	4.0000
Total			\$ 3,315	\$ (4,245,775)	

Statement of Fiduciary Net Position as of December 31, 2019

	2019		
	Paid	Volunteer	Total
Assets			
Cash and Short Term Investments	\$ 232,279,405	\$ 10,381,915	\$ 242,661,320
Receivables			
Accrued Interest and Other Dividends	\$ -	\$ -	\$ -
Contributions Receivable	7,483,561	334,485	7,818,046
Accounts Receivable - Other	-	-	-
Total Receivables	<u>\$ 7,483,561</u>	<u>\$ 334,485</u>	<u>\$ 7,818,046</u>
Prepaid Expense	\$ 9,954,387	\$ 444,919	\$ 10,399,306
Investments			
U.S. Treasury Securities	\$ 43,255,804	\$ 1,933,353	\$ 45,189,157
Corporate Bonds	62,680,161	2,801,540	65,481,701
Mortgage-backed Securities	3,949,186	176,512	4,125,698
Alternative Investments	209,985,744	9,385,482	219,371,226
Equity Securities	369,091,910	16,496,860	385,588,770
Mutual Funds	1,168,874,066	52,243,766	1,221,117,832
Real Estate Investment Trusts	4,475,784	200,049	4,675,833
Total Investments	<u>\$ 1,862,312,655</u>	<u>\$ 83,237,562</u>	<u>\$ 1,945,550,217</u>
Land, Building, Furniture and Equipment	\$ 2,054,144	\$ 91,812	\$ 2,145,956
Other Assets	\$ 86,697	\$ 3,875	\$ 90,572
Total Assets	<u>\$ 2,114,170,849</u>	<u>\$ 94,494,568</u>	<u>\$ 2,208,665,417</u>
Liabilities			
Payables			
Accounts Payable and Accrued Expenses	\$ 1,337,467	\$ 59,779	\$ 1,397,246
Refunds Payable	164,982	7,374	172,356
Due to Pension Review Board	504,292	22,540	526,832
Total Liabilities	<u>\$ 2,006,741</u>	<u>\$ 89,693</u>	<u>\$ 2,096,434</u>
Deferred Inflows of Resources			
Deferred amounts for leases	\$ 433,106	\$ 19,358	\$ 452,464
Net Position Restricted for Pensions	<u>\$ 2,111,731,002</u>	<u>\$ 94,385,517</u>	<u>\$ 2,206,116,519</u>



Statement of Changes in Fiduciary Net Position for Year Ended December 31, 2019

	2019		
	Paid	Volunteer	Total
Additions			
Contributions			
Employer	\$ 82,853,422	\$ 5,671,414	\$ 88,524,836
Employee	25,157,606	-	25,157,606
Other	180,761	-	180,761
Total Contributions	<u>\$ 108,191,789</u>	<u>\$ 5,671,414</u>	<u>\$ 113,863,203</u>
Investment Income			
Net Appreciation in Fair Value of Investments	\$ 312,078,739	\$ 13,952,612	\$ 326,031,351
Interest and Dividends	24,527,740	1,096,602	25,624,342
Less Investment Expense	(5,589,459)	(249,898)	(5,839,357)
Net Investment Income	<u>\$ 331,017,020</u>	<u>\$ 14,799,316</u>	<u>\$ 345,816,336</u>
Other	\$ -	\$ -	\$ -
Total Additions	<u>\$ 439,208,809</u>	<u>\$ 20,470,730</u>	<u>\$ 459,679,539</u>
Deductions			
Benefit Payments, including Refunds of Employee Contributions and DROP Distributions			
	\$ 83,428,020	\$ 3,629,357	\$ 87,057,377
Pension Plan Administrative Expense	2,911,241	130,156	3,041,397
Other	-	-	-
Total Deductions	<u>\$ 86,339,261</u>	<u>\$ 3,759,513</u>	<u>\$ 90,098,774</u>
Net Increase in Net Position	<u>\$ 352,869,548</u>	<u>\$ 16,711,217</u>	<u>\$ 369,580,765</u>
Amount to Reconcile Beginning and End of Year Assets	\$ -	\$ -	\$ -
Net Position Restricted for Pensions			
Beginning of Year	\$ 1,758,861,454	\$ 77,674,300	\$ 1,836,535,754
End of Year	<u>\$ 2,111,731,002</u>	<u>\$ 94,385,517</u>	<u>\$ 2,206,116,519</u>



SECTION C

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Changes in Net Pension Liability and Related Ratios Current Period Fiscal Year Ended December 31, 2019

	Paid	Volunteer	Total
A. Total Pension Liability			
1. Service Cost	\$ 57,317,733	\$ 2,383,968	\$ 59,701,701
2. Interest on the Total Pension Liability	185,373,080	8,934,417	194,307,497
3. Changes of benefit terms	-	-	-
4. Difference between expected and actual experience of the Total Pension Liability	63,967,124	438,588	64,405,712
5. Changes of assumptions	-	-	-
6. Benefit payments, including refunds of employee contributions & DROP distributions	(83,428,020)	(3,629,357)	(87,057,377)
7. Net change in Total Pension Liability	\$ 223,229,917	\$ 8,127,616	\$ 231,357,533
8. Total Pension Liability – beginning	2,661,241,999	128,257,221	2,789,499,220
9. Total Pension Liability – ending	\$2,884,471,916	\$ 136,384,837	\$3,020,856,753
B. Plan Fiduciary Net Position			
1. Employer contributions	\$ 82,853,422	\$ 5,671,414	\$ 88,524,836
2. Employee contributions	25,157,606	-	25,157,606
3. Other contributions	180,761	-	180,761
4. Pension plan net investment income	331,017,020	14,799,316	345,816,336
5. Benefit payments, including refunds of employee contributions & DROP distributions	(83,428,020)	(3,629,357)	(87,057,377)
6. Pension plan administrative expense	(2,911,241)	(130,156)	(3,041,397)
7. Net change in Plan Fiduciary Net Position	\$ 352,869,548	\$ 16,711,217	\$ 369,580,765
8. Plan Fiduciary Net Position – beginning	1,758,861,454	77,674,300	1,836,535,754
9. Plan Fiduciary Net Position – ending	\$2,111,731,002	\$ 94,385,517	\$2,206,116,519
C. Net Pension Liability	\$ 772,740,914	\$ 41,999,320	\$ 814,740,234
D. Plan Fiduciary Net Position as a percentage of the Total Pension Liability	73.21%	69.21%	73.03%
E. Covered Payroll	\$ 371,574,513	N/A	N/A
F. Net Pension Liability as a percentage of Covered Payroll	207.96%	N/A	N/A

Paid Service

Schedules of Required Supplementary Information

Schedule of Changes in Net Pension Liability and Related Ratios

Multiyear

Ultimately 10 Fiscal Years Will Be Displayed

Fiscal year ending December 31,	2019	2018	2017	2016	2015	2014
Total Pension Liability						
Service Cost	\$ 57,317,733	\$ 58,728,968	\$ 50,862,406	\$ 50,307,455	\$ 48,365,128	\$ 49,060,513
Interest on the Total Pension Liability	185,373,080	174,000,936	162,537,756	149,980,786	139,022,240	127,980,919
Benefit Changes	-	(24,831,215)	-	-	-	50,330
Difference between Expected and Actual Experience	63,967,124	32,386,236	27,865,374	20,160,705	6,985,822	(352,391)
Assumption Changes	-	-	209,424,780	-	51,592,627	-
Benefit Payments, DROP Distributions and Refunds	(83,428,020)	(70,812,207)	(61,502,387)	(55,899,631)	(43,058,437)	(33,691,888)
Net Change in Total Pension Liability	223,229,917	169,472,718	389,187,929	164,549,315	202,907,380	143,047,483
Total Pension Liability - Beginning	2,661,241,999	2,491,769,281	2,102,581,352	1,938,032,037	1,735,124,657	1,592,077,174
Total Pension Liability - Ending (a)	\$ 2,884,471,916	\$ 2,661,241,999	\$ 2,491,769,281	\$ 2,102,581,352	\$ 1,938,032,037	\$ 1,735,124,657
Plan Fiduciary Net Position						
Employer Contributions	\$ 82,853,422	\$ 78,694,349	\$ 72,369,349	\$ 70,486,795	\$ 62,792,095	\$ 58,994,602
Employee Contributions	25,157,606	24,456,628	23,351,970	21,816,086	21,187,024	21,844,747
Other Contributions	180,761	87,759	54,467	38,872	34,066	56,744
Pension Plan Net Investment Income	331,017,020	(51,333,962)	217,674,675	84,905,505	1,567,555	91,210,386
Benefit Payments, DROP Distributions and Refunds	(83,428,020)	(70,812,207)	(61,502,387)	(55,899,631)	(43,058,437)	(33,691,888)
Pension Plan Administrative Expense	(2,911,241)	(3,403,120)	(2,826,897)	(2,554,334)	(2,380,241)	(2,167,353)
Net Change in Plan Fiduciary Net Position	352,869,548	(22,310,553)	249,121,177	118,793,293	40,142,062	136,247,238
Plan Fiduciary Net Position - Beginning	1,758,861,454	1,781,172,007	1,532,050,830	1,413,257,537	1,373,115,475	1,236,868,237
Plan Fiduciary Net Position - Ending (b)	\$ 2,111,731,002	\$ 1,758,861,454	\$ 1,781,172,007	\$ 1,532,050,830	\$ 1,413,257,537	\$ 1,373,115,475
Net Pension Liability - Ending (a) - (b)	772,740,914	902,380,545	710,597,274	570,530,522	524,774,500	362,009,182
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	73.21 %	66.09 %	71.48 %	72.87 %	72.92 %	79.14 %
Covered Payroll	\$ 371,574,513	\$ 356,127,157	\$ 339,098,676	\$ 329,344,355	\$ 320,487,331	\$ 310,870,608
Net Pension Liability as a Percentage of Covered Payroll	207.96 %	253.39 %	209.55 %	173.23 %	163.74 %	116.45 %
Notes to Schedule:	N/A	N/A	N/A	N/A	N/A	N/A



Volunteer Service

Schedules of Required Supplementary Information

Schedule of Changes in Net Pension Liability and Related Ratios

Multiyear

Ultimately 10 Fiscal Years Will Be Displayed

Fiscal year ending December 31,	2019	2018	2017	2016	2015	2014
Total Pension Liability						
Service Cost	\$ 2,383,968	\$ 2,328,231	\$ 2,137,477	\$ 2,103,552	\$ 2,100,948	\$ 2,087,131
Interest on the Total Pension Liability	8,934,417	8,427,795	8,007,679	7,542,093	7,204,736	6,767,758
Benefit Changes	-	-	-	-	-	222,045
Difference between Expected and Actual Experience	438,588	(86,526)	(578,714)	(996,748)	(1,813,451)	(1,426,660)
Assumption Changes	-	-	10,514,403	-	2,138,654	-
Benefit Payments	(3,629,357)	(3,290,465)	(2,917,621)	(2,398,981)	(2,349,142)	(2,040,757)
Refunds	-	-	-	-	-	-
Net Change in Total Pension Liability	8,127,616	7,379,035	17,163,224	6,249,916	7,281,745	5,609,517
Total Pension Liability - Beginning	128,257,221	120,878,186	103,714,962	97,465,046	90,183,301	84,573,784
Total Pension Liability - Ending (a)	<u>\$ 136,384,837</u>	<u>\$ 128,257,221</u>	<u>\$ 120,878,186</u>	<u>\$ 103,714,962</u>	<u>\$ 97,465,046</u>	<u>\$ 90,183,301</u>
Plan Fiduciary Net Position						
Employer Contributions	\$ 5,671,414	\$ 5,166,749	\$ 5,040,672	\$ 4,811,421	\$ 4,832,505	\$ 4,969,527
Employee Contributions	-	-	-	-	-	-
Pension Plan Net Investment Income	14,799,316	(2,270,359)	9,538,538	3,686,585	74,751	3,842,540
Benefit Payments	(3,629,357)	(3,290,465)	(2,917,621)	(2,398,981)	(2,349,142)	(2,040,757)
Refunds	-	-	-	-	-	-
Pension Plan Administrative Expense	(130,156)	(150,511)	(123,875)	(111,065)	(101,882)	(91,307)
Reconciliation Adjustment	-	-	-	-	-	-
Net Change in Plan Fiduciary Net Position	16,711,217	(544,586)	11,537,714	5,987,960	2,456,232	6,680,003
Plan Fiduciary Net Position - Beginning	77,674,300	78,218,886	66,681,172	60,693,212	58,236,980	51,556,977
Plan Fiduciary Net Position - Ending (b)	<u>\$ 94,385,517</u>	<u>\$ 77,674,300</u>	<u>\$ 78,218,886</u>	<u>\$ 66,681,172</u>	<u>\$ 60,693,212</u>	<u>\$ 58,236,980</u>
Net Pension Liability - Ending (a) - (b)	41,999,320	50,582,921	42,659,300	37,033,790	36,771,834	31,946,321
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	69.21 %	60.56 %	64.71 %	64.29 %	62.27 %	64.58 %
Covered Payroll	N/A	N/A	N/A	N/A	N/A	N/A
Net Pension Liability as a Percentage of Covered Payroll	N/A	N/A	N/A	N/A	N/A	N/A
Notes to Schedule:	N/A	N/A	N/A	N/A	N/A	N/A



Schedules of Required Supplementary Information

Schedule of the Net Pension Liability Multiyear

LOPFI Paid Service Employers

Ultimately 10 Fiscal Years Will Be Displayed

FY Ending December 31,	Total Pension Liability	Plan Net Position	Net Pension Liability	Plan Net Position as a % of Total Pension Liability	Covered Payroll*	Net Pension Liability as a % of Covered Payroll
2014	\$ 1,735,124,657	\$ 1,373,115,475	\$ 362,009,182	79.14%	\$ 310,870,608	116.45%
2015	1,938,032,037	1,413,257,537	524,774,500	72.92%	320,487,331	163.74%
2016	2,102,581,352	1,532,050,830	570,530,522	72.87%	329,344,355	173.23%
2017	2,491,769,281	1,781,172,007	710,597,274	71.48%	339,098,676	209.55%
2018	2,661,241,999	1,758,861,454	902,380,545	66.09%	356,127,157	253.39%
2019	2,884,471,916	2,111,731,002	772,740,914	73.21%	371,574,513	207.96%

* Actual payroll reported.

LOPFI Volunteer Service Employers

Ultimately 10 Fiscal Years Will Be Displayed

FY Ending December 31,	Total Pension Liability	Plan Net Position	Net Pension Liability	Plan Net Position as a % of Total Pension Liability	Covered Payroll	Net Pension Liability as a % of Covered Payroll
2014	\$ 90,183,301	\$ 58,236,980	\$ 31,946,321	64.58%	N/A	N/A
2015	97,465,046	60,693,212	36,771,834	62.27%	N/A	N/A
2016	103,714,962	66,681,172	37,033,790	64.29%	N/A	N/A
2017	120,878,186	78,218,886	42,659,300	64.71%	N/A	N/A
2018	128,257,221	77,674,300	50,582,921	60.56%	N/A	N/A
2019	136,384,837	94,385,517	41,999,320	69.21%	N/A	N/A



Schedule of Contributions Multiyear

LOPFI Paid Service Employers

Last 10 Fiscal Years

FY Ending December 31,	Actuarially Determined Contribution#	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll*	Actual Contribution as a % of Covered Payroll
2010	\$ 39,299,629	\$ 39,299,629	\$ -	\$ 265,628,662	14.79%
2011	46,312,346	46,312,346	-	274,656,592	16.86%
2012	48,370,995	48,370,995	-	282,170,105	17.14%
2013	54,034,420	54,034,420	-	296,617,370	18.22%
2014	58,994,602	58,994,602	-	310,870,608	18.98%
2015	62,792,095	62,792,095	-	320,487,331	19.59%
2016	70,486,795	70,486,795	-	329,344,355	21.40%
2017	72,369,349	72,369,349	-	339,098,676	21.34%
2018	78,694,349	78,694,349	-	356,127,157	22.10%
2019	82,853,422	82,853,422	-	371,574,513	22.30%

* Actual payroll reported for years beginning December 31, 2014 and thereafter. Census payroll reported for valuation at year end for years prior to December 31, 2014. Contributions are made on actual payroll during the year.

We do not compute a dollar amount for the Actuarially Determined Contribution. It is our understanding that employers contribute the Actuarially Determined Contribution. The amount shown in this column, therefore, matches the actual contributions.

LOPFI Volunteer Service Employers

Last 10 Fiscal Years

FY Ending December 31,	Actuarially Determined Contribution#	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
2010	\$ 3,610,187	\$ 3,610,187	\$ -	N/A	N/A
2011	3,960,764	3,960,764	-	N/A	N/A
2012	4,195,779	4,195,779	-	N/A	N/A
2013	4,359,914	4,359,914	-	N/A	N/A
2014	4,969,527	4,969,527	-	N/A	N/A
2015	4,832,505	4,832,505	-	N/A	N/A
2016	4,811,421	4,811,421	-	N/A	N/A
2017	5,040,672	5,040,672	-	N/A	N/A
2018	5,166,749	5,166,749	-	N/A	N/A
2019	5,671,414	5,671,414	-	N/A	N/A

We do not compute a dollar amount for the Actuarially Determined Contribution. It is our understanding that employers contribute the Actuarially Determined Contribution. The amount shown in this column, therefore, matches the actual contributions.

Paid Service

Notes to Schedule of Contributions

Valuation Date: December 31, 2017
Notes Actuarially determined contribution rates are calculated as of December 31, which is one year prior to the beginning of the fiscal year in which contributions are reported.

Methods and Assumptions Used to Determine Contribution Rates for Fiscal Year 2019:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	17.0 years beginning January 1, 2019
Asset Valuation Method	5-Year smoothed market; 20% corridor
Wage Inflation	3.25%
Price Inflation	2.50%
Salary Increases	3.75% to 18.25%, including inflation
Investment Rate of Return	7.50%, as adopted by the Board
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2017 valuation pursuant to an experience study of the period 2012 - 2016.
Mortality	RP-2014 Healthy Annuitant, Disabled Retiree and Employee mortality tables for males and females. The tables applied credibility adjustments of 135% for males and 125% for females and were adjusted for fully generational mortality improvements using Scale MP-2016.

Other Information:

Notes There were no changes in benefit provisions or methods in the December 31, 2017 actuarial valuation. There were changes in the assumptions following an experience study of the period 2012-2016.

Volunteer Service

Notes to Schedule of Contributions

Valuation Date: December 31, 2017
Notes Actuarially determined contribution rates are calculated as of December 31, which is one year prior to the beginning of the fiscal year in which contributions are reported.

Methods and Assumptions Used to Determine Contribution Rates for Fiscal Year 2019:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Increasing Dollar, Closed
Remaining Amortization Period	16.0 years beginning January 1, 2019
Asset Valuation Method	5-Year smoothed market; 20% corridor
Price Inflation	2.50%
Investment Rate of Return	7.50%, as adopted by the Board
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2017 valuation pursuant to an experience study of the period 2012 - 2016.
Mortality	RP-2014 Healthy Annuitant, Disabled Retiree and Employee mortality tables for males and females. The tables applied credibility adjustments of 135% for males and 125% for females and were adjusted for fully generational mortality improvements using Scale MP-2016.

Other Information:

Notes There were no changes in benefit provisions or methods in the December 31, 2017 actuarial valuation. There were changes in the assumptions following an experience study of the period 2012-2016.

Schedule of Investment Returns Multiyear Last 10 Fiscal Years

<u>FY Ending December 31,</u>	<u>Annual Return¹</u>
2010	9.57 %
2011	0.20 %
2012	11.17 %
2013	17.33 %
2014	6.80 %
2015	(0.05)%
2016	5.76 %
2017	13.91 %
2018	(3.06)%
2019	18.59 %

¹ Money-weighted annual return determined by GRS. Monthly money-weighted returns are not available.

SECTION D

NOTES TO FINANCIAL STATEMENTS

Long-Term Expected Return on Plan Assets

Information about the assumed rate of investment return is included in the 2012-2016 five-year experience study. The assumed rate of investment return falls within a reasonable range of the long-term expected rate of return.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These real rates of return are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real returns for the 10-year period from 2019 to 2028 were based on capital market assumptions collected from fourteen national investment consultants. For each major asset class that is included in the pension plan's target asset allocation as of December 31, 2019, these best estimates are summarized in the following table:

Asset Allocation

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>	<u>Allocation-Weighted Long-Term Expected Real Rate of Return</u>
Fixed Income	30%	1.3%	0.40%
Domestic Equity	42%	5.4%	2.27%
Foreign Equity	18%	7.8%	1.40%
Alternative Investments	10%	6.7%	0.67%
Total	100%		4.74%
Expected Inflation			2.25%
Total Return			6.99%

Gabriel, Roeder, Smith & Company does not provide investment advice.

Single Discount Rate

A Single Discount Rate of 7.00% was used to measure the total pension liability. This Single Discount Rate was based on the expected rate of return on pension plan investments of 7.00%. The projection of cash flows used to determine this Single Discount Rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Regarding the sensitivity of the net pension liability to changes in the Single Discount Rate, the following presents the plan's net pension liability, calculated using a Single Discount Rate of 7.00%, as well as what the plan's net pension liability would be if it were calculated using a Single Discount Rate that is one percent lower or one percent higher:

Sensitivity of Net Pension Liability to the Single Discount Rate Assumption

	1% Decrease 6.00%	Current Single Discount Rate Assumption 7.00%	1% Increase 8.00%
Paid Service	\$1,231,272,464	\$772,740,914	\$402,972,554
Volunteer Service	65,186,340	41,999,320	23,524,525
Total	\$1,296,458,804	\$814,740,234	\$426,497,079

Summary of Population Statistics

	Paid Service	Volunteer Service
Inactive Plan Members or Beneficiaries Currently Receiving Benefits (Including DROP)	3,553	3,190
Inactive Plan Members Entitled to But Not Yet Receiving Benefits #	5,948	6,554
Active Plan Members	6,509	7,533
Total Plan Members	16,010	17,277

These counts include 1,819 and 2,595 inactive linked records for paid service and volunteer service, respectively. These records will generate separate checks at retirement as well as separate counts.

SECTION E

SUMMARY OF BENEFITS

Arkansas Local Police and Fire Retirement System
Brief Summary as of December 31, 2019 of LOPFI Coverage for
BENEFIT PROGRAM 1 PAID SERVICE
Benefits and Conditions Evaluated and/or Considered
(Section references are to Arkansas Code of 1987, including
amendments from 2019 General Assembly Session)

Voluntary Retirement. Section 24-10-604. A member may retire with an age & service annuity after both (i) completing 5 years (10 years for members hired on or after July 1, 2013) of credited service, and (ii) attaining his normal retirement age. The normal retirement age is age 60 for a member with less than 20 years credited service, age 55 for a member with at least 20 years credited service or any age for a member with 28 or more years of credited service.

Compulsory Retirement. Section 24-10-605. Established by each employer.

Paid Service. Section 24-10-102(13). Covered employment which is half-time employment or more, and for which a minimum dollar amount is paid. For each calendar month in 1981, the minimum is \$500 for the month. For each later calendar year, the \$500 is indexed for inflation (Consumer Price Index). Accordingly, the monthly minimum during 2019 was \$1,448.

Volunteer Service. Section 24-10-102(14). Covered employment which cannot be classified as Paid Service.

Final Average Pay. Section 24-10-102(16)(A). The average of a member's monthly pay during the period of 36 consecutive months of credited Paid Service producing the highest monthly average, which period is contained within the 120 consecutive months of credited Paid Service immediately preceding retirement. Not applicable to Volunteer Service.

Age & Service Annuity. Section 24-10-602. The annuity, payable monthly for life, equals a specified amount multiplied by the member's number of years of credited service. The amount depends upon the conditions related to covered employment:

- A. **Paid Service Not Covered by Social Security.** For each year of such service, 2.94% of the member's final average pay.
- B. **Paid Service Also Covered by Social Security.** For each year of such service, 1.94% of the member's final average pay. In addition, there is a temporary annuity equal to 1.0% of the member's final average pay for each year of service, payable to normal Social Security retirement age.
- C. At time of retirement, the total of A plus B cannot exceed 100% of final average pay.

Early Annuity. Section 24-10-606. A member may retire with an early annuity after both (i) completing 20 years of credited service, and (ii) attaining age 50 or (iii) after completing 25 years of credited paid service. The early annuity amount, payable monthly for life, is computed in the same manner as an age & service annuity, based upon his service and pay record to time of early retirement, but reduced to reflect the fact that his age when payments begin is younger than his normal retirement age. The amount of the reduction is 1/2 of 1% (.005) for each month his age at early retirement is younger than his normal retirement age (age 55 for members with 25 years of credited paid service).

Vested Termination Annuity. Section 24-10-611. If a member leaves LOPFI-covered employment (i) before attaining his early retirement age, and (ii) after completing 5 years (10 years for members hired on or after July 1, 2013) of credited service, he becomes eligible for a vested termination annuity; provided he lives to his normal retirement age and does not withdraw his accumulated contributions. The vested annuity amount, payable monthly for life from his normal retirement age, is computed in the same manner as an age & service annuity, based upon his service and pay record to time of leaving LOPFI coverage.

Non-Duty Disability Annuity. Section 24-10-607(a)(1)(A). A member with 5 or more years (10 or more years for members hired on or after July 1, 2013) of credited service who becomes totally and permanently disabled from other than duty-connected causes receives a non-duty disability annuity computed in the same manner as an age & service annuity, based upon his service and pay record to time of disability.

Duty Disability Annuity. Section 24-10-607(c)(1)(A). A member who becomes totally and permanently disabled from duty-connected causes receives a duty disability annuity computed in the same manner as an age & service annuity, based upon his service and pay record to time of disability. The minimum annuity payable is 65% of the member's final average pay.

Non-Duty Death-in-Service. Paid Member. Section 24-10-608(a)(1). Upon the death, from other than duty-connected causes, of a Paid Service member who had completed 5 years (10 years for members hired on or after July 1, 2013) of paid service, his eligible surviving dependents receive the following benefits:

- (a) The surviving spouse receives an annuity equal to the Option B50 annuity (joint and 50% survivor benefit) computed based upon the deceased member's service (and pay) record to time of death. Minimum of 20% of member's final average pay, or \$125 monthly if greater.
- (b) While a spouse benefit is payable, each dependent child under age 18 (age 23 if full time student) receives 10% of member's final average pay, or \$25 monthly if greater. The totals for 4 or more children cannot exceed 30% of final average pay, or \$125 monthly if greater.
- (c) While no spouse benefit is payable, each dependent child under age 18 (age 23 if full time student) receives 20% of member's final average pay, or \$25 monthly if greater. The total for 3 or more children cannot exceed 50% of final average pay, or \$125 monthly if greater.
- (d) If there is neither spouse nor child at time of member's death, each dependent parent receives 20% of final average pay.

Duty Death-in-Service. Section 24-10-608(b)(1). Upon the death of a Paid Service member from duty-connected causes, regardless of length of service, his eligible surviving dependents receive the same benefits as for Non-Duty Death, except that if credited service at time of death is less than 25 years, credited service is increased to 25 years.

Benefit Changes After Retirement. Section 24-10-612. There is an annual redetermination of monthly benefit amount, beginning the July first following 12 months of retirement. The redetermined amount is 3.0% of the monthly benefit from the preceding July.

Member Contributions. Sections 24-10-404 and 24-10-613. Each member contributes 8.5% of his covered pay if his covered employment is resulting in Paid Service credit and is not covered by Social Security. For other covered employment conditions, each member contributes 2.5% of his covered pay. Individual member deposit accounts do not receive interest credit. If a member leaves LOPFI-covered employment before an annuity is payable on his behalf, the member may choose to have his accumulated contributions refunded to him. If he dies, his accumulated contributions are refunded to his designated beneficiary.

Employer Contributions. Section 24-10-405. Each employer contributes the remainder amounts necessary to finance its employees' participation in LOPFI. Contributions to LOPFI are determined based upon level-rate principles, so that contribution rates do not have to increase over decades of time.

DROP (Deferred Retirement Option Plan). Sections 24-10-701 through 24-10-708. Paid service members who have attained age 55 with at least 20 years of service or members with at least 28 years of service may participate. A participant with 28 years of service will receive 75% of his accrued benefit at time of DROP election while in the DROP, payable into the participant's DROP account (which will be credited with 6% interest annually). A participant with less than 28 years of service will receive 72% of his accrued benefit at time of DROP election while in the DROP, payable into the participant's DROP account (which will be credited with 6% interest annually). The duration of participation in the DROP shall not exceed 7 years. When a member has reached year 6 of participation in the DROP, the amount of the accrued benefit at the time of DROP election shall be redetermined. The redetermined amount shall be the amount of the benefit as of the immediately preceding July 1 increased by 3%. The redetermined amount shall be payable only when the member elects to cease employment and receive a service retirement and shall not be added to the plan account. Employer and employee contributions continue and are used to finance System benefits (i.e., they are not deposited to the participant's DROP account). For additional details please refer to Arkansas Code, Title 24, Chapter 10, Subchapter 7.

Arkansas Local Police and Fire Retirement System
Brief Summary as of December 31, 2019 of LOPFI Coverage for
BENEFIT PROGRAM 2 PAID SERVICE
Benefits and Conditions Evaluated and/or Considered
(Section references are to Arkansas Code of 1987, including
amendments from 2019 General Assembly Session)

The provisions for Benefit Program 2 employers are the same as those for Benefit Program 1 employers with the following exception:

Age & Service Annuity. Section 24-10-602. The annuity, payable monthly for life, equals a specified amount multiplied by the member's number of years of credited service. The amount depends upon the conditions related to covered employment:

A. ***Paid Service Not Covered by Social Security.***

- **Paid Service Before Adoption of Benefit Program 2.** For each year of such service, 2.94% of the member's final average pay.
- **Paid Service After Adoption of Benefit Program 2.** For each year of such service, 3.28% of the member's final average pay.
- At time of retirement, the total cannot exceed 100% of final average pay.

B. ***Paid Service Also Covered by Social Security.***

- **Paid Service Before Adoption of Benefit Program 2.** For each year of such service, 1.94% of the member's final average pay, plus a temporary annuity equal to 1.0% of the member's final average pay for each year of service, payable to normal Social Security retirement age.
- **Paid Service After Adoption of Benefit Program 2.** For each year of such service, 2.94% of the member's final average pay.
- At time of retirement, the total cannot exceed 100% of final average pay.

Arkansas Local Police and Fire Retirement System
Brief Summary as of December 31, 2019 of LOPFI Coverage for
VOLUNTEER SERVICE
Benefits and Conditions Evaluated and/or Considered
(Section references are to Arkansas Code of 1987, including
amendments from 2019 General Assembly Session)

Voluntary Retirement. Section 24-10-604. A member may retire with an age & service annuity after both (i) completing 5 years (10 years for members hired on or after July 1, 2013) of credited service, and (ii) attaining his normal retirement age. The normal retirement age is age 60 for a member with less than 20 years credited service, age 55 for a member with at least 20 years credited service or any age for a member with 28 or more years of credited service.

Compulsory Retirement. Section 24-10-605. Established by each employer.

Paid Service. Section 24-10-102(13). Covered employment which is half-time employment or more, and for which a minimum dollar amount is paid. For each calendar month in 1981, the minimum is \$500 for the month. For each later calendar year, the \$500 is indexed for inflation (Consumer Price Index). Accordingly, the monthly minimum during 2019 was \$1,448.

Volunteer Service. Section 24-10-102(14). Covered employment which cannot be classified as Paid Service.

Age & Service Annuity. Section 24-10-102(16)(A). The annuity, payable monthly for life, equals a specified amount multiplied by the member's number of years of credited service. The amount depends upon the conditions related to covered employment:

Volunteer Service. For each year of Benefit Program 3 Volunteer Service, \$5.00 monthly, to a maximum of \$200 monthly for all volunteer service. Beginning in 2003, each July 1 these amounts are indexed for inflation by any percentage increase in the inflation index for the period from December 2003 to the December immediately preceding July 1, for members retiring in the next 12 months. Accordingly, the basic benefit factor reflected in the December 31, 2019 valuations was \$6.96 monthly. For each year of Benefit Program 4 Volunteer Service, \$10.00 monthly, to a maximum benefit of \$400 monthly for all volunteer service. Beginning in 2013, each July 1 these amounts are indexed for inflation by any percentage increase in the inflation index for the period from December 2011 to the December immediately preceding July 1, for members retiring in the next 12 months. Accordingly, the basic benefit factor reflected in the December 31, 2019 valuations was \$11.27 monthly.

Early Annuity. Section 24-10-606. A member may retire with an early annuity after both (i) completing 20 years of credited service, and (ii) attaining age 50. The early annuity amount, payable monthly for life, is computed in the same manner as an age & service annuity, based upon his service record to time of early retirement, but reduced to reflect the fact that his age when payments begin is younger than his normal retirement age. The amount of the reduction is 1/2 of 1% (.005) for each month his age at early retirement is younger than his normal retirement age.



Vested Termination Annuity. Section 24-10-611. If a member leaves LOPFI-covered employment (i) before attaining his early retirement age, and (ii) after completing 5 years (10 years for members hired on or after July 1, 2013) of credited service, he becomes eligible for a vested termination annuity; provided he lives to his normal retirement age (and does not withdraw any accumulated contributions). The vested annuity amount, payable monthly for life from his normal retirement age, is computed in the same manner as an age & service annuity, based upon his service record to time of leaving LOPFI coverage.

Non-Duty Disability Annuity. Section 24-10-607(a)(1)(A). A member with 5 or more years (10 or more years for members hired on or after July 1, 2013) of credited service who becomes totally and permanently disabled from other than duty-connected causes receives a non-duty disability annuity computed in the same manner as an age & service annuity, based upon his service record to time of disability.

Duty Disability Annuity. Section 24-10-607(c)(1)(A). A member who becomes totally and permanently disabled from duty-connected causes receives a duty disability annuity computed in the same manner as an age & service annuity, based upon his service and pay record to time of disability. If the member had less than 25 years of service at time of disability, credited service is increased to 25 years.

Non-Duty Death-in-Service. Volunteer Member. Section 24-10-609. Upon the death, from other than duty-connected causes, of a Volunteer member who had completed 5 years (10 years for members hired on or after July 1, 2013) of volunteer service, or who was eligible for normal retirement, his eligible surviving dependents receive the following benefits:

- (a) The surviving spouse receives an annuity equal to the Option B50 annuity (joint and 50% survivor benefit) computed based upon the deceased member's service record to time of death.
- (b) Each dependent child under age 18 (age 23 if full time student) receives \$15 monthly. The totals for 3 or more children cannot exceed \$40 monthly.

Duty Death-in-Service. Section 24-10-608(b)(1). Upon the death of a Paid Service member from duty-connected causes, regardless of length of service, his eligible surviving dependents receive the same benefits as for Non-Duty Death, except that if credited service at the time of death is less than 25 years, credited service is increased to 25 years.

Benefit Changes After Retirement. Section 24-10-612. There is an annual redetermination of monthly benefit amount, beginning the July first following 12 months of retirement. The redetermined amount is 3.0% of the monthly benefit from the preceding July.

Member Contributions. For Volunteer Service credit, members do not contribute.

Employer Contributions. Section 24-10-405. Each employer contributes the amounts necessary to finance all employees participation in LOPFI. Contributions to LOPFI are determined based upon level-rate principles, so that contribution rates do not have to increase over decades of time.

SECTION F

SUMMARY OF ACTUARIAL ASSUMPTIONS AND METHODS

Summary of Assumptions Used for LOPFI GASB Accounting Reports

The actuarial assumptions used in the calculation of the Total Pension Liabilities are shown in this section of the report. The assumptions are established by the Board after consulting with the actuary as outlined in A.C.A. 24-10-205(a)(1) with the exception of the economic assumptions. The economic assumptions for purposes of the GASB Accounting reports were selected by the actuary based on the results of an experience study covering the period from January 1, 2012 through December 31, 2016.

ECONOMIC ASSUMPTIONS

The investment return rate used in this report was 7.00% per year, compounded annually (net after administrative expenses). This rate of return is not the assumed real rate of return. The real rate of return is defined to be the portion of investment return which is more than the wage inflation rate. With a 3.25% wage inflation assumption, the 7.00% investment return rate translates to an assumed real rate of return of 3.75%.

Price inflation was assumed to be 2.50% a year. This assumption was utilized to increase the basic benefit factor for volunteer members.

Pay increase assumptions for individual active members are summarized in Schedule A-5. Part of the assumption for each age is for a merit and/or seniority increase, and the other 3.25% recognizes wage inflation.

Total active member payroll is assumed to increase 3.25% a year, which is the portion of the individual pay increase assumptions attributable to wage inflation.

The number of active members is assumed to continue at the present number for LOPFI plans.

NON-ECONOMIC ASSUMPTIONS

The mortality tables used to measure retired life mortality were the RP-2014 Healthy Annuitant benefit weighted generational mortality tables for males and females. The disability post-retirement mortality tables used were the RP-2014 Disabled Retiree benefit weighted generational mortality tables for males and females. The death-in-service mortality tables used were the RP-2014 Employee benefit weighted generational mortality tables for males and females. Fifty percent of deaths-in-service were assumed to be duty related. The tables applied credibility adjustments of 135% for males and 125% for females and were adjusted for fully generational mortality improvements using Scale MP-2016. Related retired life mortality values are shown in Schedule A-1.

The probabilities of retirement for members eligible to retire are shown in Schedule A-3.

The probabilities of withdrawal from service are summarized in Schedule A-4, and the **probabilities of disability** are summarized in Schedule A-2.



An individual entry age actuarial cost method of valuation was used in determining age & service allowance normal costs and the allocation of actuarial present values between service rendered before and after the valuation date. The entry-age actuarial cost method has the following characteristics:

- (i) the annual normal costs for each individual active member, payable from the member's actual date of employment to the member's projected date of retirement are sufficient to accumulate the actuarial present value of the member's benefit at the time of retirement; and
- (ii) each annual normal cost is: (a) a constant percentage of the member's year by year projected covered pay for paid service plans, or (b) an increasing dollar amount for volunteer service plans.

Differences in the past between assumed experience and actual experience ("actuarial gains and losses") are inevitable and become part of accrued liabilities. In LOPFI, cumulative actuarial losses and gains are the same as unfunded (or overfunded) accrued liabilities.

Unfunded accrued liabilities are amortized to produce contribution amounts (principal and interest) which are (a) level percent of payroll contributions over a period of future years for paid service plans, or (b) increasing dollar amounts for volunteer service plans.

For Benefit Program 3 volunteer service plans, the contribution rates from the December 31, 2002 valuation were developed based on a \$5.00 per month basic benefit factor. This factor is \$6.96 effective July 1, 2019 and is assumed to increase at the assumed rate of price inflation in future years. For Benefit Program 4 volunteer service plans, the contribution rates from the December 31, 2012 valuation were developed based on a \$10.00 per month basic benefit factor. This factor is \$11.27 effective July 1, 2019 and is assumed to increase at the assumed rate of price inflation in future years.

OTHER TECHNICAL ASSUMPTIONS -----

Decrements are assumed to occur at the middle of the valuation year.

The probability of being married, for death-in-service benefits, is assumed to be 90%.

Members who are eligible to participate in the DROP are assumed to participate in the DROP program in such a manner that is the most advantageous to them.

Future service credit is always assumed to accrue at the rate of 1 year of credit every 12 calendar months. Lower service accrual rates (service breaks or less-than-full-time employment) or higher service accrual rates (addition of military credit or reinstatement of prior service) are reflected as they are reported. Any lower or higher accrual rates may result in small financial gains or losses when reported.

The form of benefit payment assumed in the valuation for paid service and volunteer service plans is the Five Year Certain and Life Option. For local plans under LOPFI administration, the assumed form of benefit payment is 100% joint and survivor for police plans and the Life Option for fire plans. For local fire plans under LOPFI administration who have adopted Act 397, the assumed form of benefit payment is 100% joint and survivor.

Employer contribution dollars were assumed to be **paid in equal installments** throughout the employer fiscal year.

Present assets (cash & investments) were used based on a smoothed market value.

The data about persons now covered and about present assets were furnished by the System's administrative staff. Although examined for general reasonableness, the data was not audited by the Actuary.

Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as: plan experience differing from that anticipated by the economic and demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as the end of an amortization period or additional cost or contribution requirements based on the plan's funded status); and changes in plan provisions or applicable law. Due to the limited scope of the actuary's assignment, the actuary did not perform an analysis of the potential range of such future measurements.

Schedule A-1

Single Life Retirement Values

Based on the RP-2014 Healthy Annuitant Generational Mortality Tables and 7.00% Interest

Sample Attained Ages	Probability of Dying Next Year*		Value at Retirement \$1.00 Monthly for Life		Future Life Expectancy (years)*					
	Men	Women	Men	Women	2019		2024		2029	
					Men	Women	Men	Women	Men	Women
35	0.172%	0.136%	\$ 163.40	\$ 166.28	46.44	50.12	47.00	50.63	47.56	51.15
40	0.253%	0.207%	159.09	162.94	41.34	45.00	41.88	45.50	42.42	46.01
45	0.361%	0.262%	153.69	158.75	36.39	40.00	36.91	40.49	37.43	40.98
50	0.529%	0.332%	146.93	153.17	31.59	35.06	32.10	35.54	32.60	36.01
55	0.761%	0.465%	138.68	145.82	27.00	30.21	27.48	30.67	27.96	31.13
60	1.069%	0.697%	128.64	136.61	22.62	25.54	23.07	25.97	23.51	26.40
65	1.541%	1.041%	116.63	125.42	18.50	21.12	18.89	21.50	19.29	21.90
70	2.296%	1.607%	102.53	111.86	14.67	16.94	15.00	17.29	15.36	17.65
75	3.643%	2.619%	86.33	95.89	11.17	13.08	11.46	13.40	11.76	13.72
80	6.127%	4.474%	68.81	78.17	8.08	9.64	8.34	9.92	8.59	10.19

* Life expectancies in future years are determined by the fully generational MP-2016 projection scale.

Sample Attained Ages	Benefit Increasing 3.00% Yearly	Portion of Age 55 Lives Still Alive	Sample Attained Ages
55	\$100	100 %	55
60	116	95	60
65	134	89	65
70	156	81	70
75	181	69	75
80	209	54	80



Schedule A-2 Probabilities of Disability Retirement

Paid Service Members

Sample Ages	Percent Becoming Disabled within Next Year	
	Non-Duty	Duty
20	0.07 %	0.12 %
25	0.07	0.12
30	0.10	0.15
35	0.13	0.21
40	0.20	0.32
45	0.31	0.49
50	0.52	0.84
55	0.91	1.45
60	1.36	2.18

Volunteer Service Members

Sample Ages	Percent Becoming Disabled within Next Year	
	Non-Duty	Duty
20	0.04 %	0.00 %
25	0.04	0.00
30	0.04	0.00
35	0.04	0.00
40	0.09	0.01
45	0.12	0.01
50	0.23	0.02
55	0.41	0.04
60	0.65	0.06

Schedule A-3

Probabilities of Retirement for Members Eligible to Retire

Paid Service Members

Retirement Ages	Percents of Active Members Retiring within Next Year		Years of Service	Percents of Active Members Retiring within Next Year
	Early	Normal		
45-49	6 %			
50-54	6			
55		18 %	28	20 %
56		15	29	15
57		15	30	15
58		15	31	15
59		15	32	15
60		20	33	25
61		15	34	100
62		25		
63		25		
64		25		
65		50		
66		60		
67		70		
68		80		
69		90		
70+		100		

A member was assumed eligible for retirement after attaining age 55 with 20 years of service or age 60 with 5 years of service or any age with 28 or more years of service. A member was assumed to retire with 100% probability at 34 or more years of service credit.

A member was assumed eligible for a reduced benefit after attaining age 50 with 20 or more years of service or any age with 25 or more years of paid service credit.

The probabilities of retirement shown above represent ultimate termination of employment (whether or not the member participates in the DROP).

Schedule A-3

Probabilities of Retirement for Members Eligible to Retire (Concluded)

Volunteer Service Members

Retirement Ages	Percents of Active Members Retiring within Next Year	
	Early	Normal
Under 50		18 %
50-54	2.5 %	18
55-59		15
60-64		10
65-69		15
70-74		20
75+		100

A member was assumed to be eligible for retirement after 28 years of service, attaining age 55 with 20 years of service, or age 60 with 5 years of service.

A member was assumed eligible for a reduced benefit after attaining age 50 with 20 or more years of service.

Schedule A-4

Rates of Separation (Excluding Deaths and Disability) from Active Employment Before Retirement

Paid Service Members

Sample Ages	Years of Service	% of Active Members Separating within Next Year
ALL	0	18.00 %
	1	16.00
	2	13.00
	3	11.00
	4	10.00
25	5 & Over	9.42
30		7.92
35		6.07
40		4.84
45		3.87
50		3.08
55		0.88
60		0.00

Volunteer Service Members

Sample Ages	Years of Service	% of Active Members Separating within Next Year
ALL	0	23.00 %
	1	21.00
	2	19.00
	3	17.00
	4	15.00
25	5 & Over	9.50
30		9.50
35		9.50
40		9.50
45		9.50
50		9.50
55		9.50
60		9.50

Schedule A-5

Pay Increase Assumptions for an Individual Paid Service Member

Pay Increase Assumptions for an Individual Member			
Service Years	Merit and Seniority	Base (Economic)	Increase Next Year
1	15.00%	3.25%	18.25%
2	9.00%	3.25%	12.25%
3	4.00%	3.25%	7.25%
4	3.00%	3.25%	6.25%
5	2.00%	3.25%	5.25%
6	1.50%	3.25%	4.75%
7	1.50%	3.25%	4.75%
8	1.50%	3.25%	4.75%
9	1.00%	3.25%	4.25%
10	1.00%	3.25%	4.25%
11	0.50%	3.25%	3.75%
12	0.50%	3.25%	3.75%
13	0.50%	3.25%	3.75%
14	0.50%	3.25%	3.75%
15	0.50%	3.25%	3.75%
16	0.50%	3.25%	3.75%
17	0.50%	3.25%	3.75%
18	0.50%	3.25%	3.75%
19	0.50%	3.25%	3.75%
20+	0.50%	3.25%	3.75%

SECTION G

CALCULATION OF THE SINGLE DISCOUNT RATE

Calculation of the Single Discount Rate

GASB Statement No. 67 includes a specific requirement for the discount rate that is used for the purpose of the measurement of the Total Pension Liability. This rate considers the ability of the fund to meet benefit obligations in the future. To make this determination, employer contributions, employee contributions, benefit payments, expenses and investment returns are projected into the future. The Plan Net Position (assets) in future years can then be determined and compared to its obligation to make benefit payments in those years. As long as assets are projected to be on hand in a future year, the assumed valuation discount rate is used. In years where assets are not projected to be sufficient to meet benefit payments, the use of a “risk-free” rate is required, as described in the following paragraph.

The Single Discount Rate (SDR) is equivalent to applying these two rates to the benefits that are projected to be paid during the different time periods. The SDR reflects (1) the long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits) and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the plan’s projected fiduciary net position is not sufficient to pay benefits).

For the purpose of this valuation, the expected rate of return on pension plan investments is 7.00%; the municipal bond rate is 2.75%; and the resulting SDR is 7.00%.

The tables in this section provide background for the development of the Single Discount Rate.

The **Projection of Contributions** table shows the development of expected contributions in future years. Normal Cost contributions for future hires are not included (nor are their liabilities).

The **Projection of Plan Fiduciary Net Position** table shows the development of expected asset levels in future years.

The **Present Values of Projected Benefit Payments** table shows the development of the Single Discount Rate. It breaks down the benefit payments into present values for funded and unfunded portions and shows the equivalent total at the SDR.

Paid Service
Single Discount Rate Development
Projection of Contributions Beginning January 1, 2020
(Years 1-50)

Year	Projected Payroll for Current Employees	Projected Contributions from Current Employees	Projected Service Cost and Expense Contributions	Projected UAL Contributions	Projected Total Contributions
0	\$ 371,574,513				
1	360,352,710	\$ 24,244,380	\$ 38,830,397	\$ 53,453,255	\$ 116,528,031
2	332,904,147	22,310,722	37,835,229	56,483,368	116,629,318
3	312,101,242	20,862,091	36,921,572	59,037,463	116,821,126
4	294,265,746	19,618,653	35,919,775	61,544,485	117,082,913
5	276,942,671	18,404,622	34,985,800	65,975,266	119,365,688
6	262,635,196	17,414,236	33,931,878	70,570,078	121,916,193
7	248,035,433	16,399,537	32,836,560	75,380,653	124,616,750
8	233,499,265	15,397,382	31,720,236	80,369,819	127,487,437
9	219,251,254	14,423,762	30,595,932	85,523,088	130,542,782
10	205,101,355	13,456,066	29,451,188	88,360,609	131,267,864
11	191,526,883	12,524,028	28,338,262	91,255,568	132,117,857
12	178,850,258	11,655,532	27,296,482	94,222,851	133,174,864
13	166,425,590	10,805,991	26,266,471	97,285,753	134,358,214
14	154,384,290	9,985,081	25,264,427	100,448,167	135,697,674
15	143,121,725	9,224,063	24,318,901	103,713,379	137,256,343
16	132,423,051	8,509,287	23,411,321	107,084,285	139,004,892
17	122,061,075	7,821,039	22,526,859	110,564,524	140,912,422
18	111,909,992	7,147,078	21,651,155	-	28,798,233
19	102,164,440	6,499,452	20,614,346	-	27,113,797
20	92,792,913	5,878,725	19,593,805	-	25,472,530
21	83,543,000	5,271,990	18,554,436	-	23,826,426
22	74,550,190	4,690,969	17,520,669	-	22,211,638
23	66,108,914	4,154,758	16,528,670	-	20,683,428
24	58,028,544	3,643,738	15,562,203	-	19,205,941
25	50,311,884	3,156,459	14,618,432	-	17,774,892
26	42,876,810	2,685,650	13,688,266	-	16,373,916
27	35,565,906	2,220,876	12,752,228	-	14,973,104
28	28,511,119	1,775,685	11,830,641	-	13,606,326
29	22,240,007	1,380,962	10,980,780	-	12,361,742
30	16,943,166	1,050,241	10,216,378	-	11,266,619
31	12,183,771	756,604	9,488,944	-	10,245,548
32	7,833,049	486,954	8,788,297	-	9,275,251
33	4,080,316	254,661	8,138,487	-	8,393,148
34	1,201,405	74,871	7,574,009	-	7,648,880
35	-	-	7,188,158	-	7,188,158
36	-	-	6,931,253	-	6,931,253
37	-	-	6,666,787	-	6,666,787
38	-	-	6,396,427	-	6,396,427
39	-	-	6,121,995	-	6,121,995
40	-	-	5,844,961	-	5,844,961
41	-	-	5,566,644	-	5,566,644
42	-	-	5,288,397	-	5,288,397
43	-	-	5,011,390	-	5,011,390
44	-	-	4,736,588	-	4,736,588
45	-	-	4,464,734	-	4,464,734
46	-	-	4,196,524	-	4,196,524
47	-	-	3,932,725	-	3,932,725
48	-	-	3,674,043	-	3,674,043
49	-	-	3,421,157	-	3,421,157
50	-	-	3,174,769	-	3,174,769



Paid Service
Single Discount Rate Development
Projection of Contributions Beginning January 1, 2020
(Years 51-100)

Year	Projected Payroll for Current Employees	Projected Contributions from Current Employees	Projected Service Cost and Expense Contributions	Projected UAL Contributions	Projected Total Contributions
51	\$ -	\$ -	\$ 2,935,546	\$ -	\$ 2,935,546
52	-	-	2,704,092	-	2,704,092
53	-	-	2,480,956	-	2,480,956
54	-	-	2,266,638	-	2,266,638
55	-	-	2,061,583	-	2,061,583
56	-	-	1,866,182	-	1,866,182
57	-	-	1,680,770	-	1,680,770
58	-	-	1,505,633	-	1,505,633
59	-	-	1,341,007	-	1,341,007
60	-	-	1,187,068	-	1,187,068
61	-	-	1,043,938	-	1,043,938
62	-	-	911,672	-	911,672
63	-	-	790,252	-	790,252
64	-	-	679,583	-	679,583
65	-	-	579,490	-	579,490
66	-	-	489,707	-	489,707
67	-	-	409,882	-	409,882
68	-	-	339,584	-	339,584
69	-	-	278,303	-	278,303
70	-	-	225,464	-	225,464
71	-	-	180,437	-	180,437
72	-	-	142,552	-	142,552
73	-	-	111,109	-	111,109
74	-	-	85,398	-	85,398
75	-	-	64,707	-	64,707
76	-	-	48,340	-	48,340
77	-	-	35,628	-	35,628
78	-	-	25,943	-	25,943
79	-	-	18,708	-	18,708
80	-	-	13,413	-	13,413
81	-	-	9,612	-	9,612
82	-	-	6,933	-	6,933
83	-	-	5,074	-	5,074
84	-	-	3,797	-	3,797
85	-	-	2,919	-	2,919
86	-	-	2,310	-	2,310
87	-	-	1,875	-	1,875
88	-	-	1,553	-	1,553
89	-	-	1,302	-	1,302
90	-	-	1,097	-	1,097
91	-	-	924	-	924
92	-	-	773	-	773
93	-	-	640	-	640
94	-	-	522	-	522
95	-	-	416	-	416
96	-	-	322	-	322
97	-	-	239	-	239
98	-	-	166	-	166
99	-	-	102	-	102
100	-	-	47	-	47

Paid Service
Single Discount Rate Development
Projection of Plan Fiduciary Net Position Beginning January 1, 2020
(Years 1-50)

Year	Projected Beginning Plan Net Position	Projected Total Contributions	Projected Benefit Payments	Projected Administrative Expenses	Projected Investment Earnings at 7.00%	Projected Ending Plan Net Position
	(a)	(b)	(c)	(d)	(e)	(f)=(a)+(b)-(c)-(d)+(e)
1	\$ 2,111,731,002	\$ 116,528,031	\$ 103,758,295	\$ 3,589,943	\$ 148,137,029	\$ 2,269,047,824
2	2,269,047,824	116,629,318	109,685,627	3,857,381	158,939,542	2,431,073,676
3	2,431,073,676	116,821,126	120,457,273	4,132,825	169,907,842	2,593,212,546
4	2,593,212,546	117,082,913	132,279,018	4,408,461	180,850,323	2,754,458,303
5	2,754,458,303	119,365,688	131,157,950	4,682,579	192,245,214	2,930,228,676
6	2,930,228,676	121,916,193	143,471,808	4,981,389	204,202,921	3,107,894,593
7	3,107,894,593	124,616,750	156,356,813	5,283,421	216,278,716	3,287,149,825
8	3,287,149,825	127,487,437	169,944,100	5,588,155	228,447,360	3,467,552,367
9	3,467,552,367	130,542,782	183,684,449	5,894,839	240,697,335	3,649,213,196
10	3,649,213,196	131,267,864	198,212,871	6,203,662	252,928,021	3,828,992,548
11	3,828,992,548	132,117,857	212,760,568	6,509,287	265,030,749	4,006,871,299
12	4,006,871,299	133,174,864	226,828,913	6,811,681	277,024,162	4,183,429,731
13	4,183,429,731	134,358,214	241,303,521	7,111,831	288,915,598	4,358,288,191
14	4,358,288,191	135,697,674	255,921,945	7,409,090	300,688,559	4,531,343,390
15	4,531,343,390	137,256,343	269,697,985	7,703,284	312,371,925	4,703,570,389
16	4,703,570,389	139,004,892	283,353,938	7,996,070	324,008,030	4,875,233,303
17	4,875,233,303	140,912,422	296,883,969	8,287,897	335,614,485	5,046,588,343
18	5,046,588,343	28,798,233	309,636,321	8,579,200	343,302,901	5,100,473,957
19	5,100,473,957	27,113,797	322,194,854	8,670,806	346,581,670	5,143,303,763
20	5,143,303,763	25,472,530	334,833,407	8,743,616	349,085,910	5,174,285,181
21	5,174,285,181	23,826,426	347,249,673	8,796,285	350,768,939	5,192,834,588
22	5,192,834,588	22,211,638	359,613,161	8,827,819	351,585,347	5,198,190,594
23	5,198,190,594	20,683,428	370,782,149	8,836,924	351,523,068	5,190,778,018
24	5,190,778,018	19,205,941	381,124,394	8,824,323	350,597,928	5,170,633,170
25	5,170,633,170	17,774,892	391,727,026	8,790,076	348,774,911	5,136,665,871
26	5,136,665,871	16,373,916	401,788,738	8,732,332	346,004,779	5,088,523,495
27	5,088,523,495	14,973,104	410,998,265	8,650,490	342,272,547	5,026,120,391
28	5,026,120,391	13,606,326	419,675,724	8,544,405	337,562,378	4,949,068,966
29	4,949,068,966	12,361,742	426,278,019	8,413,417	331,903,289	4,858,642,561
30	4,858,642,561	11,266,619	431,908,809	8,259,692	325,347,305	4,755,087,984
31	4,755,087,984	10,245,548	436,004,562	8,083,650	317,928,482	4,639,173,801
32	4,639,173,801	9,275,251	438,342,454	7,886,595	309,707,441	4,511,927,444
33	4,511,927,444	8,393,148	439,186,925	7,670,277	300,748,231	4,374,211,621
34	4,374,211,621	7,648,880	437,253,084	7,436,160	291,157,110	4,228,328,366
35	4,228,328,366	7,188,158	432,231,201	7,188,158	281,110,756	4,077,207,921
36	4,077,207,921	6,931,253	426,304,538	6,931,253	270,736,249	3,921,639,632
37	3,921,639,632	6,666,787	419,128,657	6,666,787	260,093,377	3,762,604,353
38	3,762,604,353	6,396,427	410,682,320	6,396,427	249,251,530	3,601,173,562
39	3,601,173,562	6,121,995	401,237,288	6,121,995	238,276,359	3,438,212,633
40	3,438,212,633	5,844,961	390,939,571	5,844,961	227,223,419	3,274,496,481
41	3,274,496,481	5,566,644	379,820,556	5,566,644	216,145,872	3,110,821,797
42	3,110,821,797	5,288,397	368,039,165	5,288,397	205,094,018	2,947,876,651
43	2,947,876,651	5,011,390	355,758,795	5,011,390	194,110,402	2,786,228,257
44	2,786,228,257	4,736,588	343,143,162	4,736,588	183,229,093	2,626,314,188
45	2,626,314,188	4,464,734	330,249,360	4,464,734	172,478,759	2,468,543,588
46	2,468,543,588	4,196,524	317,064,251	4,196,524	161,888,491	2,313,367,828
47	2,313,367,828	3,932,725	303,653,441	3,932,725	151,487,627	2,161,202,013
48	2,161,202,013	3,674,043	290,060,635	3,674,043	141,303,722	2,012,445,101
49	2,012,445,101	3,421,157	276,298,039	3,421,157	131,364,282	1,867,511,344
50	1,867,511,344	3,174,769	262,416,107	3,174,769	121,696,569	1,726,791,806



Paid Service
Single Discount Rate Development
Projection of Plan Fiduciary Net Position Beginning January 1, 2020
(Years 51-100)

Year	Projected Beginning Plan Net Position	Projected Total Contributions	Projected Benefit Payments	Projected Administrative Expenses	Projected Investment Earnings at 7.00%	Projected Ending Plan Net Position
	(a)	(b)	(c)	(d)	(e)	(f)=(a)+(b)-(c)-(d)+(e)
51	\$ 1,726,791,806	\$ 2,935,546	\$ 248,475,544	\$ 2,935,546	\$ 112,325,869	\$ 1,590,642,131
52	1,590,642,131	2,704,092	234,531,310	2,704,092	103,275,186	1,459,386,007
53	1,459,386,007	2,480,956	220,634,809	2,480,956	94,565,408	1,333,316,606
54	1,333,316,606	2,266,638	206,835,955	2,266,638	86,215,342	1,212,695,993
55	1,212,695,993	2,061,583	193,183,802	2,061,583	78,241,643	1,097,753,834
56	1,097,753,834	1,866,182	179,724,549	1,866,182	70,658,798	988,688,083
57	988,688,083	1,680,770	166,500,533	1,680,770	63,479,208	885,666,759
58	885,666,759	1,505,633	153,552,549	1,505,633	56,713,230	788,827,440
59	788,827,440	1,341,007	140,921,130	1,341,007	50,369,100	698,275,410
60	698,275,410	1,187,068	128,646,913	1,187,068	44,452,790	614,081,287
61	614,081,287	1,043,938	116,771,643	1,043,938	38,967,806	536,277,450
62	536,277,450	911,672	105,338,484	911,672	33,914,930	464,853,897
63	464,853,897	790,252	94,390,871	790,252	29,291,968	399,754,994
64	399,754,994	679,583	83,972,051	679,583	25,093,536	340,876,479
65	340,876,479	579,490	74,124,592	579,490	21,310,871	288,062,758
66	288,062,758	489,707	64,887,171	489,707	17,931,752	241,107,339
67	241,107,339	409,882	56,292,573	409,882	14,940,596	199,755,363
68	199,755,363	339,584	48,366,530	339,584	12,318,678	163,707,511
69	163,707,511	278,303	41,126,246	278,303	10,044,452	132,625,716
70	132,625,716	225,464	34,580,035	225,464	8,093,969	106,139,650
71	106,139,650	180,437	28,726,803	180,437	6,441,342	83,854,189
72	83,854,189	142,552	23,555,135	142,552	5,059,307	65,358,361
73	65,358,361	111,109	19,044,241	111,109	3,919,810	50,233,930
74	50,233,930	85,398	15,165,600	85,398	2,994,557	38,062,887
75	38,062,887	64,707	11,883,049	64,707	2,255,530	28,435,368
76	28,435,368	48,340	9,153,190	48,340	1,675,532	20,957,710
77	20,957,710	35,628	6,926,119	35,628	1,228,726	15,260,317
78	15,260,317	25,943	5,146,608	25,943	891,137	11,004,846
79	11,004,846	18,708	3,756,160	18,708	641,097	7,889,784
80	7,889,784	13,413	2,695,270	13,413	459,546	5,654,060
81	5,654,060	9,612	1,905,766	9,612	330,210	4,078,504
82	4,078,504	6,933	1,333,169	6,933	239,624	2,984,958
83	2,984,958	5,074	928,653	5,074	176,994	2,233,299
84	2,233,299	3,797	650,157	3,797	133,960	1,717,102
85	1,717,102	2,919	462,823	2,919	104,272	1,358,552
86	1,358,552	2,310	339,056	2,310	83,432	1,102,928
87	1,102,928	1,875	257,961	1,875	68,329	913,295
88	913,295	1,553	204,454	1,553	56,896	765,737
89	765,737	1,302	168,145	1,302	47,816	645,408
90	645,408	1,097	142,216	1,097	40,285	543,477
91	543,477	924	122,459	924	33,830	454,848
92	454,848	773	106,442	773	28,177	376,583
93	376,583	640	92,811	640	23,167	306,939
94	306,939	522	80,780	522	18,706	244,865
95	244,865	416	69,950	416	14,734	189,648
96	189,648	322	60,092	322	11,208	140,764
97	140,764	239	51,087	239	8,096	97,773
98	97,773	166	42,884	166	5,369	60,257
99	60,257	102	35,445	102	2,998	27,811
100	27,811	47	28,768	47	957	-



Paid Service
Single Discount Rate Development
Present Values of Projected Benefits Beginning January 1, 2020
(Years 1-50)

Year	Projected Beginning Plan Net Position	Projected Benefit Payments	Funded Portion of Projected Benefit Payments	Unfunded Portion of Projected Benefit Payments	Present Value of Funded Benefit Payments using Expected Return Rate (v)	Present Value of Unfunded Benefit Payments using Municipal Bond Rate (vf)	Present Value of All Benefit Payments using Single Discount Rate (SDR)
(a)	(b)	(c)	(d)	(e)	(f)=(d)*v ^{^(a)-.5}	(g)=(e)*vf ^{^(a)-.5}	(h)=(c)/((1+SDR) ^{^(a)-.5})
1	\$ 2,111,731,002	\$ 103,758,295	\$ 103,758,295	\$ -	\$ 100,306,930	\$ -	\$ 100,306,930
2	2,269,047,824	109,685,627	109,685,627	-	99,100,091	-	99,100,091
3	2,431,073,676	120,457,273	120,457,273	-	101,712,325	-	101,712,325
4	2,593,212,546	132,279,018	132,279,018	-	104,387,318	-	104,387,318
5	2,754,458,303	131,157,950	131,157,950	-	96,731,433	-	96,731,433
6	2,930,228,676	143,471,808	143,471,808	-	98,890,778	-	98,890,778
7	3,107,894,593	156,356,813	156,356,813	-	100,721,516	-	100,721,516
8	3,287,149,825	169,944,100	169,944,100	-	102,312,279	-	102,312,279
9	3,467,552,367	183,684,449	183,684,449	-	103,349,952	-	103,349,952
10	3,649,213,196	198,212,871	198,212,871	-	104,228,375	-	104,228,375
11	3,828,992,548	212,760,568	212,760,568	-	104,559,013	-	104,559,013
12	4,006,871,299	226,828,913	226,828,913	-	104,180,148	-	104,180,148
13	4,183,429,731	241,303,521	241,303,521	-	103,577,742	-	103,577,742
14	4,358,288,191	255,921,945	255,921,945	-	102,665,974	-	102,665,974
15	4,531,343,390	269,697,985	269,697,985	-	101,114,380	-	101,114,380
16	4,703,570,389	283,353,938	283,353,938	-	99,284,328	-	99,284,328
17	4,875,233,303	296,883,969	296,883,969	-	97,219,731	-	97,219,731
18	5,046,588,343	309,636,321	309,636,321	-	94,762,343	-	94,762,343
19	5,100,473,957	322,194,854	322,194,854	-	92,154,960	-	92,154,960
20	5,143,303,763	334,833,407	334,833,407	-	89,504,551	-	89,504,551
21	5,174,285,181	347,249,673	347,249,673	-	86,750,983	-	86,750,983
22	5,192,834,588	359,613,161	359,613,161	-	83,962,306	-	83,962,306
23	5,198,190,594	370,782,149	370,782,149	-	80,906,575	-	80,906,575
24	5,190,778,018	381,124,394	381,124,394	-	77,722,716	-	77,722,716
25	5,170,633,170	391,727,026	391,727,026	-	74,658,796	-	74,658,796
26	5,136,665,871	401,788,738	401,788,738	-	71,566,772	-	71,566,772
27	5,088,523,495	410,998,265	410,998,265	-	68,417,922	-	68,417,922
28	5,026,120,391	419,675,724	419,675,724	-	65,291,999	-	65,291,999
29	4,949,068,966	426,278,019	426,278,019	-	61,980,528	-	61,980,528
30	4,858,642,561	431,908,809	431,908,809	-	58,690,880	-	58,690,880
31	4,755,087,984	436,004,562	436,004,562	-	55,371,440	-	55,371,440
32	4,639,173,801	438,342,454	438,342,454	-	52,026,491	-	52,026,491
33	4,511,927,444	439,186,925	439,186,925	-	48,716,562	-	48,716,562
34	4,374,211,621	437,253,084	437,253,084	-	45,329,020	-	45,329,020
35	4,228,328,366	432,231,201	432,231,201	-	41,877,021	-	41,877,021
36	4,077,207,921	426,304,538	426,304,538	-	38,600,759	-	38,600,759
37	3,921,639,632	419,128,657	419,128,657	-	35,468,226	-	35,468,226
38	3,762,604,353	410,682,320	410,682,320	-	32,479,875	-	32,479,875
39	3,601,173,562	401,237,288	401,237,288	-	29,656,906	-	29,656,906
40	3,438,212,633	390,939,571	390,939,571	-	27,005,387	-	27,005,387
41	3,274,496,481	379,820,556	379,820,556	-	24,520,847	-	24,520,847
42	3,110,821,797	368,039,165	368,039,165	-	22,205,843	-	22,205,843
43	2,947,876,651	355,758,795	355,758,795	-	20,060,654	-	20,060,654
44	2,786,228,257	343,143,162	343,143,162	-	18,083,439	-	18,083,439
45	2,626,314,188	330,249,360	330,249,360	-	16,265,367	-	16,265,367
46	2,468,543,588	317,064,251	317,064,251	-	14,594,371	-	14,594,371
47	2,313,367,828	303,653,441	303,653,441	-	13,062,688	-	13,062,688
48	2,161,202,013	290,060,635	290,060,635	-	11,661,633	-	11,661,633
49	2,012,445,101	276,298,039	276,298,039	-	10,381,607	-	10,381,607
50	1,867,511,344	262,416,107	262,416,107	-	9,214,961	-	9,214,961

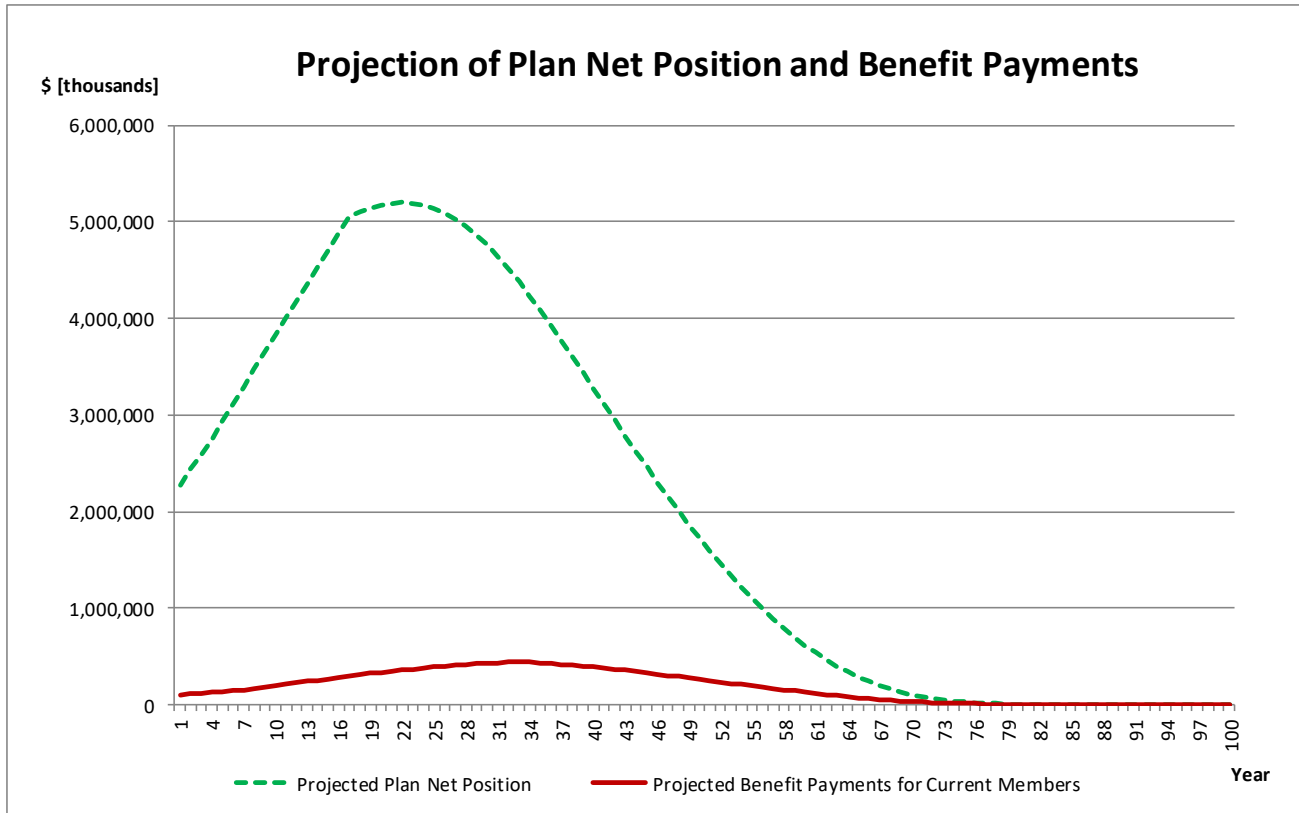


Paid Service
Single Discount Rate Development
Present Values of Projected Benefits Beginning January 1, 2020
(Years 51-100)

Year	Projected Beginning Plan Net Position	Projected Benefit Payments	Funded Portion of Projected Benefit Payments	Unfunded Portion of Projected Benefit Payments	Present Value of Funded Benefit Payments using Expected Return Rate (v)	Present Value of Unfunded Benefit Payments using Municipal Bond Rate (vf)	Present Value of All Benefit Payments using Single Discount Rate (SDR)
(a)	(b)	(c)	(d)	(e)	(f)=(d)*v ^{((a)-.5)}	(g)=(e)*vf ^{^(a)-.5)}	(h)=(c)/(1+SDR) ^{^(a)-.5)}
51	\$ 1,726,791,806	\$ 248,475,544	\$ 248,475,544	\$ -	\$ 8,154,604	\$ -	\$ 8,154,604
52	1,590,642,131	234,531,310	234,531,310	-	7,193,434	-	7,193,434
53	1,459,386,007	220,634,809	220,634,809	-	6,324,493	-	6,324,493
54	1,333,316,606	206,835,955	206,835,955	-	5,541,074	-	5,541,074
55	1,212,695,993	193,183,802	193,183,802	-	4,836,763	-	4,836,763
56	1,097,753,834	179,724,549	179,724,549	-	4,205,404	-	4,205,404
57	988,688,083	166,500,533	166,500,533	-	3,641,096	-	3,641,096
58	885,666,759	153,552,549	153,552,549	-	3,138,266	-	3,138,266
59	788,827,440	140,921,130	140,921,130	-	2,691,691	-	2,691,691
60	698,275,410	128,646,913	128,646,913	-	2,296,490	-	2,296,490
61	614,081,287	116,771,643	116,771,643	-	1,948,134	-	1,948,134
62	536,277,450	105,338,484	105,338,484	-	1,642,422	-	1,642,422
63	464,853,897	94,390,871	94,390,871	-	1,375,447	-	1,375,447
64	399,754,994	83,972,051	83,972,051	-	1,143,576	-	1,143,576
65	340,876,479	74,124,592	74,124,592	-	943,428	-	943,428
66	288,062,758	64,887,171	64,887,171	-	771,830	-	771,830
67	241,107,339	56,292,573	56,292,573	-	625,792	-	625,792
68	199,755,363	48,366,530	48,366,530	-	502,504	-	502,504
69	163,707,511	41,126,246	41,126,246	-	399,328	-	399,328
70	132,625,716	34,580,035	34,580,035	-	313,800	-	313,800
71	106,139,650	28,726,803	28,726,803	-	243,630	-	243,630
72	83,854,189	23,555,135	23,555,135	-	186,701	-	186,701
73	65,358,361	19,044,241	19,044,241	-	141,072	-	141,072
74	50,233,930	15,165,600	15,165,600	-	104,991	-	104,991
75	38,062,887	11,883,049	11,883,049	-	76,884	-	76,884
76	28,435,368	9,153,190	9,153,190	-	55,347	-	55,347
77	20,957,710	6,926,119	6,926,119	-	39,141	-	39,141
78	15,260,317	5,146,608	5,146,608	-	27,182	-	27,182
79	11,004,846	3,756,160	3,756,160	-	18,540	-	18,540
80	7,889,784	2,695,270	2,695,270	-	12,433	-	12,433
81	5,654,060	1,905,766	1,905,766	-	8,216	-	8,216
82	4,078,504	1,333,169	1,333,169	-	5,372	-	5,372
83	2,984,958	928,653	928,653	-	3,497	-	3,497
84	2,233,299	650,157	650,157	-	2,288	-	2,288
85	1,717,102	462,823	462,823	-	1,522	-	1,522
86	1,358,552	339,056	339,056	-	1,042	-	1,042
87	1,102,928	257,961	257,961	-	741	-	741
88	913,295	204,454	204,454	-	549	-	549
89	765,737	168,145	168,145	-	422	-	422
90	645,408	142,216	142,216	-	334	-	334
91	543,477	122,459	122,459	-	268	-	268
92	454,848	106,442	106,442	-	218	-	218
93	376,583	92,811	92,811	-	178	-	178
94	306,939	80,780	80,780	-	145	-	145
95	244,865	69,950	69,950	-	117	-	117
96	189,648	60,092	60,092	-	94	-	94
97	140,764	51,087	51,087	-	75	-	75
98	97,773	42,884	42,884	-	59	-	59
99	60,257	35,445	35,445	-	45	-	45
100	27,811	28,768	28,768	-	34	-	34
Totals	\$	\$	\$	\$	\$ 3,355,917,453	\$ -	\$ 3,355,917,453



Paid Service



Volunteer Service

Single Discount Rate Development

Projection of Contributions Beginning January 1, 2020 (Years 1-50)

Year	Projected Number of Current Employees	Projected Contributions from Current Employees	Projected Service Cost and Expense Contributions	Projected UAL Contributions	Projected Total Contributions
0	7,533				
1	6,649	\$ -	\$ 2,611,200	\$ 2,918,547	\$ 5,529,747
2	5,961	-	2,350,071	2,991,511	5,341,581
3	5,391	-	2,136,342	2,353,765	4,490,107
4	4,899	-	1,962,113	2,380,545	4,342,658
5	4,462	-	1,809,017	2,405,750	4,214,767
6	4,067	-	1,673,678	2,429,184	4,102,862
7	3,704	-	1,551,395	3,384,620	4,936,015
8	3,368	-	1,442,505	3,469,235	4,911,741
9	3,056	-	1,340,415	3,555,966	4,896,381
10	2,772	-	1,242,017	3,644,865	4,886,883
11	2,510	-	1,160,603	3,735,987	4,896,590
12	2,270	-	1,083,147	3,829,387	4,912,534
13	2,050	-	1,013,992	3,925,121	4,939,114
14	1,849	-	951,548	4,023,249	4,974,798
15	1,666	-	894,788	4,123,831	5,018,619
16	1,495	-	840,098	4,226,926	5,067,024
17	1,341	-	794,394	4,332,600	5,126,994
18	1,200	-	751,180	3,093,592	3,844,772
19	1,071	-	712,159	3,170,932	3,883,091
20	954	-	676,192	3,250,205	3,926,397
21	847	-	642,353	3,331,460	3,973,814
22	748	-	611,037	3,414,747	4,025,783
23	660	-	580,734	3,500,115	4,080,849
24	578	-	556,709	3,587,618	4,144,327
25	504	-	533,418	3,677,309	4,210,727
26	435	-	513,815	3,769,241	4,283,057
27	374	-	491,655	3,863,473	4,355,128
28	318	-	473,021	3,960,059	4,433,080
29	271	-	456,956	4,059,061	4,516,016
30	230	-	444,453	4,160,537	4,604,990
31	196	-	430,853	-	430,853
32	166	-	416,100	-	416,100
33	141	-	397,077	-	397,077
34	119	-	381,182	-	381,182
35	101	-	367,295	-	367,295
36	84	-	351,200	-	351,200
37	70	-	335,831	-	335,831
38	58	-	319,303	-	319,303
39	48	-	304,380	-	304,380
40	39	-	290,078	-	290,078
41	31	-	276,168	-	276,168
42	25	-	262,643	-	262,643
43	20	-	248,470	-	248,470
44	15	-	234,854	-	234,854
45	11	-	222,379	-	222,379
46	9	-	208,319	-	208,319
47	6	-	195,297	-	195,297
48	5	-	183,955	-	183,955
49	3	-	172,129	-	172,129
50	2	-	159,844	-	159,844



Volunteer Service
Single Discount Rate Development
Projection of Contributions Beginning January 1, 2020
(Years 51-100)

Year	Projected Number of Current Employees	Projected Contributions from Current Employees	Projected Service Cost and Expense Contributions	Projected UAL Contributions	Projected Total Contributions
51	2	\$ -	\$ 148,314	\$ -	\$ 148,314
52	1	-	137,524	-	137,524
53	1	-	127,065	-	127,065
54	-	-	116,956	-	116,956
55	-	-	107,221	-	107,221
56	-	-	97,881	-	97,881
57	-	-	88,958	-	88,958
58	-	-	80,467	-	80,467
59	-	-	72,425	-	72,425
60	-	-	64,844	-	64,844
61	-	-	57,733	-	57,733
62	-	-	51,099	-	51,099
63	-	-	44,945	-	44,945
64	-	-	39,271	-	39,271
65	-	-	34,073	-	34,073
66	-	-	29,343	-	29,343
67	-	-	25,070	-	25,070
68	-	-	21,238	-	21,238
69	-	-	17,831	-	17,831
70	-	-	14,828	-	14,828
71	-	-	12,206	-	12,206
72	-	-	9,938	-	9,938
73	-	-	7,999	-	7,999
74	-	-	6,358	-	6,358
75	-	-	4,988	-	4,988
76	-	-	3,857	-	3,857
77	-	-	2,938	-	2,938
78	-	-	2,202	-	2,202
79	-	-	1,623	-	1,623
80	-	-	1,175	-	1,175
81	-	-	836	-	836
82	-	-	584	-	584
83	-	-	402	-	402
84	-	-	273	-	273
85	-	-	183	-	183
86	-	-	123	-	123
87	-	-	83	-	83
88	-	-	58	-	58
89	-	-	41	-	41
90	-	-	30	-	30
91	-	-	23	-	23
92	-	-	18	-	18
93	-	-	15	-	15
94	-	-	12	-	12
95	-	-	9	-	9
96	-	-	7	-	7
97	-	-	5	-	5
98	-	-	4	-	4
99	-	-	2	-	2
100	-	-	1	-	1



Volunteer Service Single Discount Rate Development Projection of Plan Fiduciary Net Position Beginning January 1, 2020 (Years 1-50)

Year	Projected Beginning Plan Net Position	Projected Total Contributions	Projected Benefit Payments	Projected Administrative Expenses	Projected Investment Earnings at 7.00%	Projected Ending Plan Net Position
	(a)	(b)	(c)	(d)	(e)	(f)=(a)+(b)-(c)-(d)+(e)
1	\$ 94,385,517	\$ 5,529,747	\$ 4,026,573	\$ 160,455	\$ 6,653,187	\$ 102,381,423
2	102,381,423	5,341,581	4,517,410	174,048	7,189,069	110,220,615
3	110,220,615	4,490,107	5,022,829	187,375	7,690,666	117,191,184
4	117,191,184	4,342,658	5,541,326	199,225	8,155,284	123,948,574
5	123,948,574	4,214,767	6,111,118	210,713	8,603,900	130,445,411
6	130,445,411	4,102,862	6,672,200	221,757	9,035,143	136,689,459
7	136,689,459	4,936,015	7,226,333	232,372	9,481,461	143,648,230
8	143,648,230	4,911,741	7,803,985	244,202	9,947,457	150,459,241
9	150,459,241	4,896,381	8,389,994	255,781	10,403,138	157,112,985
10	157,112,985	4,886,883	9,013,218	267,092	10,846,740	163,566,297
11	163,566,297	4,896,590	9,643,563	278,063	11,276,739	169,818,000
12	169,818,000	4,912,534	10,296,714	288,691	11,692,068	175,837,196
13	175,837,196	4,939,114	10,960,284	298,923	12,091,142	181,608,244
14	181,608,244	4,974,798	11,612,432	308,734	12,473,566	187,135,443
15	187,135,443	5,018,619	12,251,555	318,130	12,839,664	192,424,040
16	192,424,040	5,067,024	12,856,682	327,121	13,190,400	197,497,661
17	197,497,661	5,126,994	13,461,179	335,746	13,526,521	202,354,251
18	202,354,251	3,844,772	14,074,990	344,002	13,800,959	205,580,990
19	205,580,990	3,883,091	14,681,254	349,488	14,007,100	208,440,439
20	208,440,439	3,926,397	15,280,736	354,349	14,187,958	210,919,709
21	210,919,709	3,973,814	15,839,760	358,564	14,343,758	213,038,956
22	213,038,956	4,025,783	16,372,821	362,166	14,475,428	214,805,180
23	214,805,180	4,080,849	16,847,484	365,169	14,584,523	216,257,899
24	216,257,899	4,144,327	17,310,156	367,638	14,672,393	217,396,826
25	217,396,826	4,210,727	17,766,258	369,575	14,738,642	218,210,362
26	218,210,362	4,283,057	18,166,141	370,958	14,784,272	218,740,591
27	218,740,591	4,355,128	18,519,678	371,859	14,811,672	219,015,854
28	219,015,854	4,433,080	18,813,306	372,327	14,823,503	219,086,804
29	219,086,804	4,516,016	19,053,206	372,448	14,823,065	219,000,231
30	219,000,231	4,604,990	19,258,479	372,300	14,813,008	218,787,450
31	218,787,450	430,853	19,408,677	371,939	14,649,334	214,087,022
32	214,087,022	416,100	19,493,263	363,948	14,317,161	208,963,072
33	208,963,072	397,077	19,504,345	355,237	13,957,748	203,458,315
34	203,458,315	381,182	19,468,722	345,879	13,573,416	197,598,312
35	197,598,312	367,295	19,379,477	335,917	13,166,152	191,416,365
36	191,416,365	351,200	19,217,450	325,408	12,738,798	184,963,505
37	184,963,505	335,831	18,998,913	314,438	12,294,466	178,280,450
38	178,280,450	319,303	18,725,154	303,077	11,835,894	171,407,417
39	171,407,417	304,380	18,402,280	291,393	11,365,780	164,383,903
40	164,383,903	290,078	18,036,398	279,453	10,886,642	157,244,772
41	157,244,772	276,168	17,625,071	267,316	10,400,994	150,029,547
42	150,029,547	262,643	17,165,533	255,050	9,911,697	142,783,304
43	142,783,304	248,470	16,662,464	242,732	9,421,706	135,548,284
44	135,548,284	234,854	16,129,744	230,432	8,933,539	128,356,501
45	128,356,501	222,379	15,579,830	218,206	8,449,027	121,229,871
46	121,229,871	208,319	15,014,680	206,091	7,969,542	114,186,961
47	114,186,961	195,297	14,436,586	194,118	7,496,393	107,247,947
48	107,247,947	183,955	13,848,094	182,322	7,030,927	100,432,413
49	100,432,413	172,129	13,250,880	170,735	6,574,380	93,757,307
50	93,757,307	159,844	12,646,147	159,387	6,127,898	87,239,514



Volunteer Service

Single Discount Rate Development

Projection of Plan Fiduciary Net Position Beginning January 1, 2020 (Years 51-100)

Year	Projected Beginning Plan Net Position	Projected Total Contributions	Projected Benefit Payments	Projected Administrative Expenses	Projected Investment Earnings at 7.00%	Projected Ending Plan Net Position
	(a)	(b)	(c)	(d)	(e)	(f)=(a)+(b)-(c)-(d)+(e)
51	\$ 87,239,514	\$ 148,314	\$ 12,035,827	\$ 148,307	\$ 5,692,637	\$ 80,896,332
52	80,896,332	137,524	11,422,065	137,524	5,269,732	74,743,999
53	74,743,999	127,065	10,806,686	127,065	4,860,243	68,797,557
54	68,797,557	116,956	10,191,670	116,956	4,465,154	63,071,041
55	63,071,041	107,221	9,579,118	107,221	4,085,374	57,577,297
56	57,577,297	97,881	8,971,053	97,881	3,721,734	52,327,978
57	52,327,978	88,958	8,369,463	88,958	3,374,982	47,333,497
58	47,333,497	80,467	7,776,446	80,467	3,045,773	42,602,824
59	42,602,824	72,425	7,194,195	72,425	2,734,660	38,143,289
60	38,143,289	64,844	6,624,891	64,844	2,442,081	33,960,479
61	33,960,479	57,733	6,070,616	57,733	2,168,355	30,058,218
62	30,058,218	51,099	5,533,490	51,099	1,913,679	26,438,407
63	26,438,407	44,945	5,015,658	44,945	1,678,110	23,100,859
64	23,100,859	39,271	4,519,229	39,271	1,461,562	20,043,192
65	20,043,192	34,073	4,046,194	34,073	1,263,802	17,260,800
66	17,260,800	29,343	3,598,248	29,343	1,084,447	14,747,000
67	14,747,000	25,070	3,176,765	25,070	922,984	12,493,218
68	12,493,218	21,238	2,782,897	21,238	778,771	10,489,093
69	10,489,093	17,831	2,417,614	17,831	651,051	8,722,530
70	8,722,530	14,828	2,081,627	14,828	538,952	7,179,856
71	7,179,856	12,206	1,775,288	12,206	441,506	5,846,073
72	5,846,073	9,938	1,498,617	9,938	357,661	4,705,118
73	4,705,118	7,999	1,251,279	7,999	286,304	3,740,143
74	3,740,143	6,358	1,032,569	6,358	226,281	2,933,855
75	2,933,855	4,988	841,390	4,988	176,419	2,268,885
76	2,268,885	3,857	676,274	3,857	135,553	1,728,164
77	1,728,164	2,938	535,482	2,938	102,547	1,295,228
78	1,295,228	2,202	417,121	2,202	76,314	954,420
79	954,420	1,623	319,199	1,623	55,826	691,048
80	691,048	1,175	239,639	1,175	40,128	491,538
81	491,538	836	176,286	836	28,342	343,593
82	343,593	584	126,939	584	19,684	236,338
83	236,338	402	89,409	402	13,467	160,396
84	160,396	273	61,592	273	9,108	107,912
85	107,912	183	41,544	183	6,124	72,493
86	72,493	123	27,519	123	4,128	49,101
87	49,101	83	18,003	83	2,818	33,916
88	33,916	58	11,741	58	1,970	24,145
89	24,145	41	7,743	41	1,424	17,825
90	17,825	30	5,256	30	1,067	13,636
91	13,636	23	3,734	23	826	10,728
92	10,728	18	2,803	18	654	8,579
93	8,579	15	2,219	15	524	6,884
94	6,884	12	1,830	12	419	5,472
95	5,472	9	1,549	9	330	4,253
96	4,253	7	1,326	7	252	3,179
97	3,179	5	1,135	5	184	2,228
98	2,228	4	964	4	123	1,386
99	1,386	2	809	2	69	646
100	646	1	668	1	22	-

Volunteer Service

Single Discount Rate Development

Present Values of Projected Benefits Beginning January 1, 2020 (Years 1-50)

Year	Projected Beginning Plan Net Position	Projected Benefit Payments	Funded Portion of Projected Benefit Payments	Unfunded Portion of Projected Benefit Payments	Present Value of Funded Benefit Payments using Expected Return Rate (v)	Present Value of Unfunded Benefit Payments using Municipal Bond Rate (vf)	Present Value of All Benefit Payments using Single Discount Rate (SDR)
(a)	(b)	(c)	(d)	(e)	(f)=(d)*v ^{(a)-.5}	(g)=(e)*vf ^{(a)-.5}	(h)=(c)/(1+SDR) ^{(a)-.5}
1	\$ 94,385,517	\$ 4,026,573	\$ 4,026,573	\$ -	\$ 3,892,635	\$ -	\$ 3,892,635
2	102,381,423	4,517,410	4,517,410	-	4,081,444	-	4,081,444
3	110,220,615	5,022,829	5,022,829	-	4,241,202	-	4,241,202
4	117,191,184	5,541,326	5,541,326	-	4,372,910	-	4,372,910
5	123,948,574	6,111,118	6,111,118	-	4,507,063	-	4,507,063
6	130,445,411	6,672,200	6,672,200	-	4,598,945	-	4,598,945
7	136,689,459	7,226,333	7,226,333	-	4,655,040	-	4,655,040
8	143,648,230	7,803,985	7,803,985	-	4,698,271	-	4,698,271
9	150,459,241	8,389,994	8,389,994	-	4,720,626	-	4,720,626
10	157,112,985	9,013,218	9,013,218	-	4,739,516	-	4,739,516
11	163,566,297	9,643,563	9,643,563	-	4,739,231	-	4,739,231
12	169,818,000	10,296,714	10,296,714	-	4,729,173	-	4,729,173
13	175,837,196	10,960,284	10,960,284	-	4,704,620	-	4,704,620
14	181,608,244	11,612,432	11,612,432	-	4,658,458	-	4,658,458
15	187,135,443	12,251,555	12,251,555	-	4,593,317	-	4,593,317
16	192,424,040	12,856,682	12,856,682	-	4,504,850	-	4,504,850
17	197,497,661	13,461,179	13,461,179	-	4,408,093	-	4,408,093
18	202,354,251	14,074,990	14,074,990	-	4,307,567	-	4,307,567
19	205,580,990	14,681,254	14,681,254	-	4,199,168	-	4,199,168
20	208,440,439	15,280,736	15,280,736	-	4,084,704	-	4,084,704
21	210,919,709	15,839,760	15,839,760	-	3,957,138	-	3,957,138
22	213,038,956	16,372,821	16,372,821	-	3,822,718	-	3,822,718
23	214,805,180	16,847,484	16,847,484	-	3,676,208	-	3,676,208
24	216,257,899	17,310,156	17,310,156	-	3,530,061	-	3,530,061
25	217,396,826	17,766,258	17,766,258	-	3,386,050	-	3,386,050
26	218,210,362	18,166,141	18,166,141	-	3,235,760	-	3,235,760
27	218,740,591	18,519,678	18,519,678	-	3,082,928	-	3,082,928
28	219,015,854	18,813,306	18,813,306	-	2,926,923	-	2,926,923
29	219,086,804	19,053,206	19,053,206	-	2,770,323	-	2,770,323
30	219,000,231	19,258,479	19,258,479	-	2,616,981	-	2,616,981
31	218,787,450	19,408,677	19,408,677	-	2,464,851	-	2,464,851
32	214,087,022	19,493,263	19,493,263	-	2,313,639	-	2,313,639
33	208,963,072	19,504,345	19,504,345	-	2,163,508	-	2,163,508
34	203,458,315	19,468,722	19,468,722	-	2,018,278	-	2,018,278
35	197,598,312	19,379,477	19,379,477	-	1,877,594	-	1,877,594
36	191,416,365	19,217,450	19,217,450	-	1,740,090	-	1,740,090
37	184,963,505	18,998,913	18,998,913	-	1,607,759	-	1,607,759
38	178,280,450	18,725,154	18,725,154	-	1,480,927	-	1,480,927
39	171,407,417	18,402,280	18,402,280	-	1,360,179	-	1,360,179
40	164,383,903	18,036,398	18,036,398	-	1,245,921	-	1,245,921
41	157,244,772	17,625,071	17,625,071	-	1,137,858	-	1,137,858
42	150,029,547	17,165,533	17,165,533	-	1,035,692	-	1,035,692
43	142,783,304	16,662,464	16,662,464	-	939,569	-	939,569
44	135,548,284	16,129,744	16,129,744	-	850,028	-	850,028
45	128,356,501	15,579,830	15,579,830	-	767,334	-	767,334
46	121,229,871	15,014,680	15,014,680	-	691,121	-	691,121
47	114,186,961	14,436,586	14,436,586	-	621,039	-	621,039
48	107,247,947	13,848,094	13,848,094	-	556,750	-	556,750
49	100,432,413	13,250,880	13,250,880	-	497,888	-	497,888
50	93,757,307	12,646,147	12,646,147	-	444,080	-	444,080



Volunteer Service

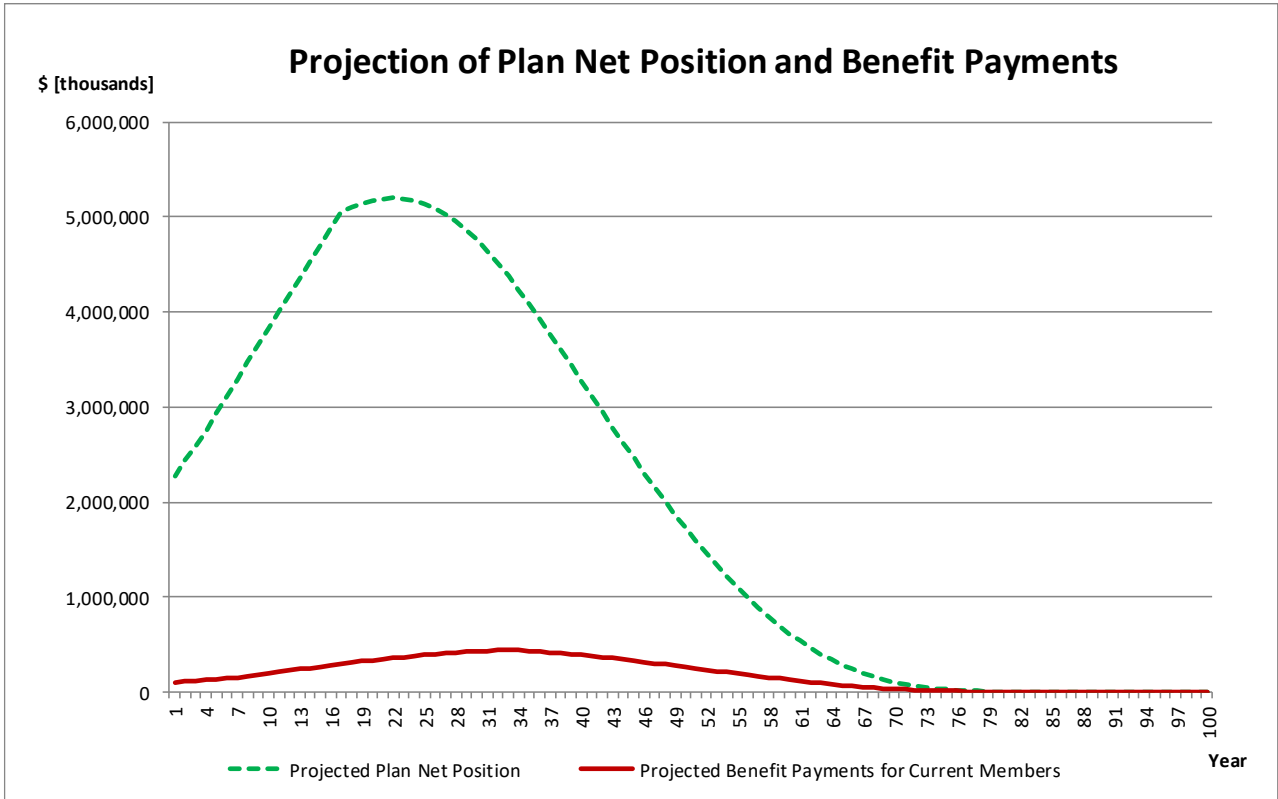
Single Discount Rate Development

Present Values of Projected Benefits Beginning January 1, 2020 (Years 51-100)

Year	Projected Plan Net Position	Projected Benefit Payments	Funded Portion of Projected Benefit Payments	Unfunded Portion of Projected Benefit Payments	Present Value of Funded Benefit Payments using Expected Return Rate (v)	Present Value of Unfunded Benefit Payments using Municipal Bond Rate (vf)	Present Value of All Benefit Payments using Single Discount Rate (SDR)
(a)	(b)	(c)	(d)	(e)	(f)=(d)*v ^{(a)-51}	(g)=(e)*vf ^{(a)-51}	(h)=(c)/(1+SDR) ^{(a)-51}
51	\$ 87,239,514	\$ 12,035,827	\$ 12,035,827	\$ -	\$ 394,998	\$ -	\$ 394,998
52	80,896,332	11,422,065	11,422,065	-	350,332	-	350,332
53	74,743,999	10,806,686	10,806,686	-	309,773	-	309,773
54	68,797,557	10,191,670	10,191,670	-	273,032	-	273,032
55	63,071,041	9,579,118	9,579,118	-	239,833	-	239,833
56	57,577,297	8,971,053	8,971,053	-	209,915	-	209,915
57	52,327,978	8,369,463	8,369,463	-	183,027	-	183,027
58	47,333,497	7,776,446	7,776,446	-	158,933	-	158,933
59	42,602,824	7,194,195	7,194,195	-	137,414	-	137,414
60	38,143,289	6,624,891	6,624,891	-	118,262	-	118,262
61	33,960,479	6,070,616	6,070,616	-	101,278	-	101,278
62	30,058,218	5,533,490	5,533,490	-	86,277	-	86,277
63	26,438,407	5,015,658	5,015,658	-	73,087	-	73,087
64	23,100,859	4,519,229	4,519,229	-	61,545	-	61,545
65	20,043,192	4,046,194	4,046,194	-	51,498	-	51,498
66	17,260,800	3,598,248	3,598,248	-	42,801	-	42,801
67	14,747,000	3,176,765	3,176,765	-	35,315	-	35,315
68	12,493,218	2,782,897	2,782,897	-	28,913	-	28,913
69	10,489,093	2,417,614	2,417,614	-	23,475	-	23,475
70	8,722,530	2,081,627	2,081,627	-	18,890	-	18,890
71	7,179,856	1,775,288	1,775,288	-	15,056	-	15,056
72	5,846,073	1,498,617	1,498,617	-	11,878	-	11,878
73	4,705,118	1,251,279	1,251,279	-	9,269	-	9,269
74	3,740,143	1,032,569	1,032,569	-	7,148	-	7,148
75	2,933,855	841,390	841,390	-	5,444	-	5,444
76	2,268,885	676,274	676,274	-	4,089	-	4,089
77	1,728,164	535,482	535,482	-	3,026	-	3,026
78	1,295,228	417,121	417,121	-	2,203	-	2,203
79	954,420	319,199	319,199	-	1,576	-	1,576
80	691,048	239,639	239,639	-	1,105	-	1,105
81	491,538	176,286	176,286	-	760	-	760
82	343,593	126,939	126,939	-	511	-	511
83	236,338	89,409	89,409	-	337	-	337
84	160,396	61,592	61,592	-	217	-	217
85	107,912	41,544	41,544	-	137	-	137
86	72,493	27,519	27,519	-	85	-	85
87	49,101	18,003	18,003	-	52	-	52
88	33,916	11,741	11,741	-	32	-	32
89	24,145	7,743	7,743	-	19	-	19
90	17,825	5,256	5,256	-	12	-	12
91	13,636	3,734	3,734	-	8	-	8
92	10,728	2,803	2,803	-	6	-	6
93	8,579	2,219	2,219	-	4	-	4
94	6,884	1,830	1,830	-	3	-	3
95	5,472	1,549	1,549	-	3	-	3
96	4,253	1,326	1,326	-	2	-	2
97	3,179	1,135	1,135	-	2	-	2
98	2,228	964	964	-	1	-	1
99	1,386	809	809	-	1	-	1
100	646	668	668	-	1	-	1
Totals					\$ 151,217,615	\$ -	\$ 151,217,615



Volunteer Service



SECTION H

GLOSSARY OF TERMS

Glossary of Terms

<i>Actuarial Accrued Liability (AAL)</i>	The AAL is the difference between the actuarial present value of all benefits and the actuarial value of future normal costs. The definition comes from the fundamental equation of funding which states that the present value of all benefits is the sum of the Actuarial Accrued Liability and the present value of future normal costs. The AAL may also be referred to as "accrued liability" or "actuarial liability."
<i>Actuarial Assumptions</i>	These assumptions are estimates of future experience with respect to rates of mortality, disability, turnover, retirement, rate or rates of investment income and compensation increases. Actuarial assumptions are generally based on past experience, often modified for projected changes in conditions. Economic assumptions (compensation increases, payroll growth, inflation and investment return) consist of an underlying real rate of return plus an assumption for a long-term average rate of inflation.
<i>Accrued Service</i>	Service credited under the system which was rendered before the date of the actuarial valuation.
<i>Actuarial Equivalent</i>	A single amount or series of amounts of equal actuarial value to another single amount or series of amounts, computed on the basis of appropriate actuarial assumptions.
<i>Actuarial Cost Method</i>	A mathematical budgeting procedure for allocating the dollar amount of the actuarial present value of the pension trust benefits between future normal cost and actuarial accrued liability. The actuarial cost method may also be referred to as the actuarial funding method.
<i>Actuarial Gain (Loss)</i>	The difference in liabilities between actual experience and expected experience during the period between two actuarial valuations is the gain (loss) on the accrued liabilities.
<i>Actuarial Present Value (APV)</i>	The amount of funds currently required to provide a payment or series of payments in the future. The present value is determined by discounting future payments at predetermined rates of interest and probabilities of payment.
<i>Actuarial Valuation</i>	The actuarial valuation report determines, as of the actuarial valuation date, the service cost, total pension liability, and related actuarial present value of projected benefit payments for pensions.
<i>Actuarial Valuation Date</i>	The date as of which an actuarial valuation is performed.
<i>Actuarially Determined Contribution (ADC) or Annual Required Contribution (ARC)</i>	A calculated contribution into a defined benefit pension plan for the reporting period, most often determined based on the funding policy of the plan. Typically the Actuarially Determined Contribution has a normal cost payment and an amortization payment.

Glossary of Terms

<i>Amortization Payment</i>	The amortization payment is the periodic payment required to pay off an interest-discounted amount with payments of interest and principal.
<i>Amortization Method</i>	The method used to determine the periodic amortization payment may be a level dollar amount, or a level percent of pay amount. The period will typically be expressed in years, and the method will either be “open” (meaning, reset each year) or “closed” (the number of years remaining will decline each year).
<i>Cost-of-Living Adjustments</i>	Postemployment benefit changes intended to adjust benefit payments for the effects of inflation.
<i>Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (cost-sharing pension plan)</i>	A multiple-employer defined benefit pension plan in which the pension obligations to the employees of more than one employer are pooled and pension plan assets can be used to pay the benefits of the employees of any employer that provides pensions through the pension plan.
<i>Covered-Employee Payroll</i>	The payroll of covered employees, which is typically only the pensionable pay and does not include pay above any pay cap.
<i>Deferred Retirement Option Program (DROP)</i>	A program that permits a plan member to elect a calculation of benefit payments based on service credits and salary, as applicable, as of the DROP entry date. The plan member continues to provide service to the employer and is paid for the service by the employer after the DROP entry date; however, the pensions that would have been paid to the plan member are credited to an individual member account within the defined benefit pension plan until the end of the DROP period. Other variations for DROP exist and will be more fully detailed in the plan provision section of the valuation report.
<i>Deferred Inflows and Outflows</i>	The deferred inflows and outflows of pension resources are amounts used under GASB Statement No. 68 in developing the annual pension expense. Deferred inflows and outflows arise with differences between expected and actual experiences; changes of assumptions. The portion of these amounts not included in pension expense should be included in the deferred inflows or outflows of resources.
<i>Discount Rate</i>	For GASB purposes, the discount rate is the single rate of return that results in the present value of all projected benefit payments to be equal to the sum of the funded and unfunded projected benefit payments, specifically: <ol style="list-style-type: none">1. The benefit payments to be made while the pension plans’ fiduciary net position is projected to be greater than the benefit payments that are projected to be made in the period; and2. The present value of the benefit payments not in (1) above, discounted using the municipal bond rate.

Glossary of Terms

Entry Age Actuarial Cost Method (EAN)

The EAN is a funding method for allocating the costs of the plan between the normal cost and the accrued liability. The actuarial present value of the projected benefits of each individual included in an actuarial valuation is allocated on a level basis (either level dollar or level percent of pay) over the earnings or service of the individual between entry age and assumed exit age(s). The portion of the actuarial present value allocated to a valuation year is the normal cost. The portion of this actuarial present value not provided for at a valuation date by the actuarial present value of future normal costs is the actuarial accrued liability. The sum of the accrued liability plus the present value of all future normal costs is the present value of all benefits.

GASB

The Governmental Accounting Standards Board is an organization that exists in order to promulgate accounting standards for governmental entities.

Fiduciary Net Position

The fiduciary net position is the market value of the assets of the trust dedicated to the defined benefit provisions.

Long-Term Expected Rate of Return

The long-term rate of return is the expected return to be earned over the entire trust portfolio based on the asset allocation of the portfolio.

Money-Weighted Rate of Return

The money-weighted rate of return is a method of calculating the returns that adjusts for the changing amounts actually invested. For purposes of GASB Statement No. 67, money-weighted rate of return is calculated as the internal rate of return on pension plan investments, net of pension plan investment expense.

Multiple-Employer Defined Benefit Pension Plan

A multiple-employer plan is a defined benefit pension plan that is used to provide pensions to the employees of more than one employer.

Municipal Bond Rate

The Municipal Bond Rate is the discount rate to be used for those benefit payments that occur after the assets of the trust have been depleted.

Net Pension Liability (NPL)

The NPL is the liability of employers and non-employer contribution entities to plan members for benefits provided through a defined benefit pension plan.

Non-Employer Contribution Entities

Non-employer contribution entities are entities that make contributions to a pension plan that is used to provide pensions to the employees of other entities. For purposes of the GASB accounting statements, plan members are not considered non-employer contribution entities.

Normal Cost

The actuarial present value of the pension trust benefits allocated to the current year by the actuarial cost method.

Glossary of Terms

<i>Other Postemployment Benefits (OPEB)</i>	All postemployment benefits other than retirement income (such as death benefits, life insurance, disability, and long-term care) that are provided separately from a pension plan, as well as postemployment healthcare benefits regardless of the manner in which they are provided. Other post-employment benefits do not include termination benefits.
<i>Real Rate of Return</i>	The real rate of return is the rate of return on an investment after adjustment to eliminate inflation.
<i>Service Cost</i>	The service cost is the portion of the actuarial present value of projected benefit payments that is attributed to a valuation year.
<i>Total Pension Expense</i>	The total pension expense is the sum of the following items that are recognized at the end of the employer’s fiscal year: <ol style="list-style-type: none">1. Service Cost2. Interest on the Total Pension Liability3. Current-Period Benefit Changes4. Employee Contributions (made negative for addition here)5. Projected Earnings on Plan Investments (made negative for addition here)6. Pension Plan Administrative Expense7. Other Changes in Plan Fiduciary Net Position8. Recognition of Outflow (Inflow) of Resources due to Liabilities9. Recognition of Outflow (Inflow) of Resources due to Assets
<i>Total Pension Liability (TPL)</i>	The TPL is the portion of the actuarial present value of projected benefit payments that is attributed to past periods of member service.
<i>Unfunded Actuarial Accrued Liability (UAAL)</i>	The UAAL is the difference between actuarial accrued liability and valuation assets.
<i>Valuation Assets</i>	The valuation assets are the assets used in determining the unfunded liability of the plan. For purposes of GASB Statement Nos. 67 and 68, the valuation assets are equal to the market value of assets.



April 3, 2020

Mr. David B. Clark, Executive Director
Arkansas Local Police and Fire Retirement System
620 West 3rd, Suite 200
Little Rock, AR 72201

Dear Mr. Clark:

Please find enclosed copies of the GASB Statement Nos. 67 and 68 Accounting and Financial Reporting for Pensions report of the Arkansas Local Police and Fire Retirement System.

Sincerely yours,

A handwritten signature in black ink that reads "David L. Hoffman". The signature is written in a cursive, flowing style.

David L. Hoffman

DLH:bd
Enclosures

GASB 68
System Auditor
Cost Sharing Report

Independent Accountant's Report

Board of Trustees
Arkansas Local Police and Fire Retirement System
Little Rock, Arkansas

We have examined the following management assertions:

- The census data provided by Arkansas Local Police and Fire Retirement System (the System) to the actuary of the System as of December 31, 2019, are complete and accurate based on the accumulation of census data reported by participating employers for the period from January 1, 2019 to December 31, 2019. Census data include the following: date of birth; date of hire; years of service; marital status; pensionable wages; class of employee; gender; date of termination or retirement; employment status; beneficiary's date of birth; and annual benefit payments for retirees, as set forth in Title 24, Chapters 10 and 11 of the Arkansas Code.
- The census data provided by the System to the actuary of the System as of December 31, 2019, properly reflect current benefit provisions in effect as of December 31, 2019, included in Title 24, Chapters 10 and 11 of the Arkansas Code.
- The census data provided by the System to the actuary of the System as of December 31, 2019, properly exclude deceased members based on the plan's validation of the existence of inactive and retired members by cross-matching Social Security numbers of inactive and retired members with the Social Security Administration.

System management is responsible for providing complete and accurate census data that reflects current benefit provisions to the actuary of the System. Our responsibility is to express an opinion on census data provided to the actuary of the System.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the census data reported to the actuary of the System is complete and accurate, in all material respects. An examination involves performing procedures to obtain evidence about the completeness and accuracy of the census data. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of the census data, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

In our opinion, the census data provided to the System's actuary is complete and accurate and reflects current benefit provisions, in all material respects, based on the accumulation of census data reported by participating employers for the period from January 1, 2019 to December 31, 2019.

BKD, LLP

Little Rock, Arkansas
May 20, 2020

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Independent Auditor's Report and Schedules of Employer
Allocations and Pension Amounts by Employer

December 31, 2019

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
December 31, 2019

Independent Auditor’s Report..... 1

Financial Statements

 Schedule of Employer Allocations – Paid..... 3

 Schedule of Employer Allocations – Volunteer 12

 Schedule of Pension Amounts by Employer – Paid 29

 Schedule of Pension Amounts by Employer – Volunteer 36

**Notes to the Schedules of Employer Allocations
and Schedules of Pension Amounts by Employer..... 50**

Independent Auditor's Report

Board of Trustees
Arkansas Local Police and Fire Retirement System
Little Rock, Arkansas

We have audited the accompanying schedules of employer allocations (paid and volunteer) of the Arkansas Local Police and Fire Retirement System (the System or LOPFI) cost-sharing multiple-employer defined benefit pension plan as of December 31, 2019, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense (specified column totals) included in the accompanying schedules of pension amounts by employer (paid and volunteer) of the System as of and for the year ended December 31, 2019, and the related notes.

Management's Responsibility for the Schedules

Management is responsible for the preparation and fair presentation of these schedules in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedules that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on the schedules of employer allocations and the specified column totals included in the schedules of pension amounts by employer based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedules of employer allocations and specified column totals included in the schedules of pension amounts by employer are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedules of employer allocations and specified column totals included in the schedules of pension amounts by employer. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the schedules of employer allocations and specified column totals included in the schedules of pension amounts by employer, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedules of employer allocations and specified column totals included in the schedules of pension amounts by employer in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedules of employer allocations and specified column totals included in the schedules of pension amounts by employer.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense for the total of all participating entities for the Arkansas Local Police and Fire Retirement System as of and for the year ended December 31, 2019, in accordance with accounting principles generally accepted in the United States of America.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the System as of and for the year ended December 31, 2019, and our report thereon, dated April 16, 2020, expressed an unmodified opinion on those financial statements.

Restriction on Use

Our report is intended solely for the information and use of System management, the board of trustees, the System employers and their auditors and is not intended to be, and should not be, used by anyone other than these specified parties.

BKD, LLP

Little Rock, Arkansas
May 20, 2020

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Paid
December 31, 2019

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Alexander Fire	\$ 72,832	0.08727%
Alexander Police	51,780	0.06205%
Altheimer Police	10,896	0.01306%
Altus Police	8,670	0.01039%
Amity Police	10,571	0.01267%
Arkadelphia Fire	89,803	0.10761%
Ash Flat Fire	38,749	0.04643%
Ash Flat Police	26,230	0.03143%
Ashdown Police	101,574	0.12172%
Atkins Police	86,593	0.10376%
Augusta Police	55,923	0.06701%
Austin Police	25,211	0.03021%
Bald Knob Police	57,582	0.06900%
Barling Fire	55,800	0.06686%
Barling Police	114,160	0.13680%
Batesville Fire	131,540	0.15762%
Batesville Police	199,810	0.23943%
Bauxite Police	7,796	0.00934%
Bay Police	37,967	0.04550%
Beaver Lake Fire	39,358	0.04716%
Beebe Fire	6,262	0.00750%
Bella Vista Fire	844,564	1.01204%
Bella Vista Police	536,100	0.64241%
Benton Fire	818,988	0.98139%
Benton Police	801,724	0.96070%
Bentonville Fire	1,281,569	1.53570%
Bentonville Police	1,101,659	1.32011%
Berryville Police	155,581	0.18643%
Bethel Heights Fire	-	0.00000%
Bethel Heights Police	64,508	0.07730%
Black Rock Police	6,374	0.00764%
Blytheville Fire	281,608	0.33745%
Blytheville Police	283,002	0.33912%
Bono Police	39,875	0.04778%
Bradford Police	21,629	0.02592%
Bradley Police	2,820	0.00338%
Brinkley Fire	9,260	0.01110%
Brinkley Police	62,900	0.07537%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Paid
December 31, 2019

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Brookland Police	\$ 51,069	0.06120%
Bryant Fire	536,926	0.64340%
Bryant Police	486,648	0.58315%
Buford Fire	9,624	0.01153%
Bull Shoals Fire	7,626	0.00914%
Bull Shoals Police	23,426	0.02807%
Cabot Fire	466,886	0.55947%
Cabot Police	503,578	0.60344%
Caddo Valley Fire	5,772	0.00692%
Caddo Valley Police	27,832	0.03335%
Camden Fire	270,051	0.32360%
Camden Police	153,639	0.18411%
Cammack Village Police	21,309	0.02553%
Caraway Police	21,590	0.02587%
Carlisle Police	32,875	0.03939%
Cave City Fire	5,414	0.00649%
Cave City Police	38,370	0.04598%
Cave Springs Police	81,183	0.09728%
Centerton Fire	204,150	0.24463%
Centerton Police	233,316	0.27958%
Central City Police	-	0.00000%
Cherokee Village Fire	112,447	0.13474%
Cherokee Village Police	59,920	0.07180%
Cherry Valley Police	8,519	0.01021%
Clarendon Police	30,737	0.03683%
Clarksville Police	195,540	0.23431%
Clinton Fire	6,169	0.00739%
Clinton Police	54,591	0.06542%
Coal Hill Police	4,717	0.00565%
Concord Police	5,968	0.00715%
Conway Fire	1,413,688	1.69402%
Conway Police	1,567,643	1.87850%
Corning Police	52,028	0.06234%
Cotter Police	17,220	0.02063%
Cotton Plant Police	416	0.00050%
Crossett Fire	198,979	0.23844%
Crossett Police	148,536	0.17799%
Dardanelle Police	68,664	0.08228%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Paid
December 31, 2019

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
De Queen Fire	\$ 26,208	0.03140%
De Queen Police	136,740	0.16386%
Decatur Police	65,242	0.07818%
Dermott Police	43,014	0.05154%
Des Arc Police	56,706	0.06795%
Devalls Bluff Police	149	0.00018%
DeWitt Police	67,033	0.08033%
Diaz Police	17,501	0.02097%
Dierks Police	42,504	0.05093%
Dover Police	50,907	0.06100%
East Camden Police	5,956	0.00714%
El Dorado Fire	414,655	0.49688%
El Dorado Police	324,825	0.38924%
Elkins Fire	15,716	0.01883%
Elkins Police	63,562	0.07617%
Elm Springs Police	48,434	0.05804%
Eureka Springs Fire	110,338	0.13222%
Eureka Springs Police	130,327	0.15617%
Fairfield Bay Police	58,276	0.06983%
Farmington Fire	74,376	0.08912%
Farmington Police	165,433	0.19824%
Fayetteville Fire	2,188,541	2.62252%
Fayetteville Police	2,025,576	2.42724%
Flippin Fire	8,606	0.01031%
Flippin Police	56,352	0.06753%
Foreman Police	-	0.00000%
Forrest City Fire	218,490	0.26182%
Forrest City Police	270,968	0.32470%
Fort Smith Fire	2,205,567	2.64292%
Fort Smith Police	1,334,984	1.59971%
Friendship Police	1,728	0.00207%
Gassville Fire	7,314	0.00876%
Gassville Police	33,764	0.04046%
Gentry Police	67,637	0.08105%
Gillett Police	5,195	0.00623%
Glenwood Police	10,702	0.01282%
Goshen Police	36,539	0.04378%
Gosnell Police	54,061	0.06478%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Paid
December 31, 2019

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Gravel Ridge Fire Protection Dist.	\$ 24,232	0.02904%
Gravette Fire	59,323	0.07109%
Gravette Police	108,697	0.13025%
Green Forest Police	117,345	0.14061%
Greenbrier Fire	-	0.00000%
Greenland Police	43,775	0.05246%
Greenwood Fire	13,286	0.01592%
Greenwood Police	217,935	0.26115%
Greers Ferry Police	32,808	0.03931%
Hackett Police	7,657	0.00918%
Hampton Police	21,577	0.02586%
Hardy Police	32,240	0.03863%
Harrisburg Police	37,835	0.04534%
Harrison Fire	330,333	0.39584%
Harrison Police	372,978	0.44694%
Hartford Police	8,069	0.00967%
Haskell Fire	3,888	0.00466%
Haskell Police	53,122	0.06366%
Heber Springs Fire	21,639	0.02593%
Heber Springs Police	141,954	0.17010%
Hector Police	4,356	0.00522%
Helena-West Helena Fire	164,083	0.19662%
Helena-West Helena Police	134,717	0.16143%
Hermitage Police	10,852	0.01300%
Highfill Police	27,175	0.03256%
Highland Fire	3,900	0.00467%
Highland Police	22,690	0.02719%
Holiday Island Fire	23,234	0.02784%
Holly Grove Police	5,701	0.00683%
Hope Fire	152,613	0.18288%
Hot Springs Fire	1,015,482	1.21685%
Hot Springs Police	1,295,436	1.55232%
Hot Springs Village Fire	216,542	0.25948%
Hot Springs Village Police	181,031	0.21693%
Hoxie Fire	5,839	0.00700%
Hoxie Police	29,996	0.03594%
Hughes Police	16,451	0.01971%
Humphrey Police	7,332	0.00879%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Paid
December 31, 2019

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Huntington Police	\$ 6,532	0.00783%
Huntsville Police	74,480	0.08925%
Huttig Police	7,187	0.00861%
Jacksonville Fire	772,812	0.92606%
Jacksonville Police	619,588	0.74245%
Jasper Police	12,174	0.01459%
Johnson Area Fire Department	12,349	0.01480%
Johnson Fire	13,766	0.01650%
Johnson Police	95,222	0.11410%
Jonesboro Fire	1,584,299	1.89846%
Jonesboro Police	1,849,182	2.21587%
Judsonia Police	25,099	0.03008%
Junction City Police	8,523	0.01021%
Kensett Police	28,100	0.03367%
Kibler Police	16,418	0.01967%
Lake City Police	39,618	0.04747%
Lake Hamilton Fire	2,033	0.00244%
Lake Hamilton Fire Protection District	2,042	0.00245%
Lake Village Police	75,829	0.09087%
Lakeview Police	11,723	0.01405%
Lamar Police	20,387	0.02443%
Lavaca Police	27,308	0.03272%
Leachville Police	35,582	0.04264%
Lepanto Police	14,053	0.01684%
Lewisville Police	16,086	0.01928%
Lincoln Fire	8,011	0.00960%
Lincoln Police	59,074	0.07079%
Little Flock Police	71,126	0.08523%
Little Rock Fire	7,508,114	8.99695%
Little Rock Police	8,504,501	10.19091%
Lonoke Police	86,866	0.10409%
LOPFI Staff	174,508	0.20911%
Lowell Fire	330,250	0.39574%
Lowell Police	171,514	0.20552%
Luxora Police	6,806	0.00816%
Magnolia Fire	114,766	0.13752%
Magnolia Police	209,565	0.25112%
Malvern Fire	195,646	0.23444%
Malvern Police	208,548	0.24990%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Paid
December 31, 2019

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Manila Fire	\$ 3,888	0.00466%
Manila Police	35,474	0.04251%
Mansfield Police	24,947	0.02989%
Marianna Fire	10,127	0.01214%
Marianna Police	84,546	0.10131%
Marion Fire	40,619	0.04867%
Marion Police	266,273	0.31907%
Marked Tree Police	47,415	0.05682%
Marmaduke Police	35,580	0.04264%
Marshall Police	25,450	0.03050%
Marvell Police	32,116	0.03848%
Maumelle Fire	500,888	0.60021%
Maumelle Police	403,937	0.48404%
Mayflower Fire	7,261	0.00870%
Mayflower Police	70,316	0.08426%
McCroy Police	33,436	0.04007%
McGehee Fire	89,339	0.10705%
McGehee Police	72,363	0.08671%
McRae Police	16,766	0.02009%
Mena Fire	29,417	0.03525%
Mineral Springs Police	16,517	0.01979%
Monette Police	36,980	0.04431%
Monticello Fire	93,559	0.11211%
Montrose Police	1,440	0.00173%
Morning Star FPA	5,007	0.00600%
Mountain Home Fire	333,578	0.39973%
Mountain Home Police	313,601	0.37579%
Mountain Pine Police	19,872	0.02381%
Mountain View Police	82,878	0.09931%
Mountainburg Police	13,959	0.01673%
Mulberry Police	22,672	0.02717%
Murfreesboro Police	23,788	0.02851%
Nashville Fire	10,360	0.01241%
Newport Fire	188,500	0.22588%
Newport Police	152,835	0.18314%
Nob Hill Fire	10,495	0.01258%
North Little Rock Fire	2,375,754	2.84686%
North Little Rock Police	2,264,444	2.71348%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Paid
December 31, 2019

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Oak Grove Fire Protection Dist. #25	\$ 18,747	0.02246%
Ola Police	17,140	0.02054%
Oppelo Police	7,117	0.00853%
Osceola Fire	196,268	0.23519%
Osceola Police	287,792	0.34486%
Ozark Fire	22,554	0.02703%
Ozark Police	77,085	0.09237%
Pangburn Police	12,084	0.01448%
Paragould Fire	374,219	0.44843%
Paragould Police	520,013	0.62313%
Patterson Police	878	0.00105%
Pea Ridge Police	161,939	0.19405%
Perla Police	1,524	0.00183%
Perryville Police	51,791	0.06206%
Pine Bluff Fire	1,069,707	1.28183%
Pine Bluff Police	1,081,267	1.29568%
Plainview Police	540	0.00065%
Pleasant Plains Police	-	0.00000%
Pocahontas Fire	63,839	0.07650%
Pocahontas Police	140,779	0.16869%
Portland Police	6,788	0.00813%
Pottsville Police	55,163	0.06610%
Prairie Grove Fire	27,311	0.03273%
Prairie Grove Police	147,295	0.17650%
Pulaski Co Fire	336,005	0.40263%
Ravenden Police	6,965	0.00835%
Rector Police	38,113	0.04567%
Redfield Police	49,997	0.05991%
Rison Police	17,496	0.02097%
Rockport Police	53,720	0.06437%
Rogers Fire	1,779,106	2.13190%
Rogers Police	1,497,135	1.79401%
Russellville Fire	659,233	0.78996%
Russellville Police	595,795	0.71394%
Salem Police	31,288	0.03749%
Searcy Fire	542,191	0.64971%
Searcy Police	487,814	0.58455%
Shannon Hills Police	43,345	0.05194%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Paid
December 31, 2019

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Sheridan Fire	\$ 144	0.00017%
Sherwood Police	930,088	1.11452%
Siloam Springs Fire	608,873	0.72961%
Siloam Springs Police	431,461	0.51702%
Smackover Police	76,296	0.09143%
Sparkman Police	6,032	0.00723%
Springdale Fire	1,894,087	2.26968%
Springdale Police	2,037,500	2.44153%
Stamps Police	19,821	0.02375%
Star City Police	43,049	0.05159%
Stephens Police	6,573	0.00788%
Strong Police	4,178	0.00501%
Stuttgart Fire	139,209	0.16681%
Stuttgart Police	214,619	0.25718%
Sulphur Police	21,448	0.02570%
Swifton Police	9,957	0.01193%
Texarkana Fire	798,548	0.95690%
Texarkana Police	928,032	1.11206%
Tontitown Area Fire	-	0.00000%
Tontitown Fire	16,106	0.01930%
Tontitown Police	84,765	0.10157%
Trumann Fire	54,567	0.06539%
Trumann Police	164,784	0.19746%
Tuckerman Police	29,176	0.03496%
Tyronza Police	15,246	0.01827%
Van Buren Fire	498,791	0.59770%
Van Buren Police	451,101	0.54055%
Vilonia Fire	17,660	0.02116%
Vilonia Police	100,942	0.12096%
Waldo Police	4,903	0.00588%
Waldron Police	83,777	0.10039%
Walnut Ridge Fire	56,151	0.06729%
Walnut Ridge Police	63,922	0.07660%
Ward Fire	9,129	0.01094%
Ward Police	78,880	0.09452%
Warren Fire	19,354	0.02319%
Weiner Police	8,936	0.01071%
West Fork Fire	20,220	0.02423%
West Fork Police	52,702	0.06315%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Paid
December 31, 2019

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
West Memphis Fire	\$ 658,805	0.78944%
West Memphis Police	973,414	1.16644%
Wheatley Police	13,088	0.01568%
White Hall Police	168,094	0.20143%
Wilmot Police	5,673	0.00680%
Wilson Police	14,348	0.01719%
Wynne Fire	85,650	0.10263%
Wynne Police	157,200	0.18837%
	<u>\$ 83,451,809</u>	<u>100%</u>

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2019

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
101-Gamaliel FPD #5	\$ 13,411	0.25181%
Alexander Volunteer Fire	1,522	0.02858%
Alexander Volunteer Police	5,711	0.10723%
Allison Sylamore Volunteer Fire	3,800	0.07135%
Alma Volunteer Fire	17,187	0.32271%
Alpena Volunteer Fire	767	0.01440%
Alzheimer Volunteer Fire	2,124	0.03988%
Alzheimer Volunteer Police	643	0.01207%
Altus Volunteer Fire	10,030	0.18832%
Altus Volunteer Police	41	0.00077%
Amity Volunteer Fire	11,328	0.21270%
Amity Volunteer Police	708	0.01329%
Antioch Volunteer Fire	8,065	0.15143%
Appleton Rural Volunteer Fire	9,853	0.18500%
Arch Street FPD #16	10,473	0.19664%
Arkadelphia Volunteer Fire	7,127	0.13382%
Arkansas City Volunteer Fire	5,753	0.10802%
Ash Flat Volunteer Fire	10,526	0.19764%
Ash Flat Volunteer Police	4,950	0.09294%
Ashdown Volunteer Fire	14,231	0.26720%
Ashdown Volunteer Police	4,278	0.08032%
Atkins Volunteer Fire	17,582	0.33012%
Atkins Volunteer Police	2,124	0.03988%
Augusta Volunteer Fire	14,868	0.27916%
Augusta Volunteer Police	-	0.00000%
Austin Volunteer Fire	13,204	0.24792%
Avoca Volunteer Fire	11,080	0.20804%
Bald Knob Volunteer Fire	14,868	0.27916%
Bald Knob Volunteer Police	-	0.00000%
Barling Volunteer Fire	11,599	0.21778%
Barling Volunteer Police	4,449	0.08354%
Barton-Lexa Fire Department, Inc.	33,022	0.62003%
Batesville Volunteer Fire	10,437	0.19597%
Batesville Volunteer Police	10,691	0.20074%
Bauxite Volunteer Fire	7,115	0.13359%
Bauxite Volunteer Police	2,909	0.05462%
Bay Village Volunteer Fire	1,416	0.02659%
Bay Volunteer Fire	15,452	0.29013%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2019

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Bay Volunteer Police	\$ 2,154	0.04044%
BDR FD#1	36,238	0.68041%
Bearden Volunteer Fire	5,157	0.09683%
Beaver Lake Volunteer Fire	14,154	0.26576%
Beaverfork Volunteer Fire	7,865	0.14767%
Bee Branch Volunteer Fire	7,056	0.13248%
Beebe Volunteer Fire	16,308	0.30620%
Bella Vista Volunteer Fire	-	0.00000%
Belleville Volunteer Fire	9,877	0.18545%
Benton Volunteer Police	136	0.00255%
Bentonville Volunteer Fire	915	0.01718%
Bentonville Volunteer Police	1,416	0.02659%
Bergman Volunteer Fire Association	5,617	0.10547%
Berryville Volunteer Fire	9,971	0.18722%
Berryville Volunteer Police	708	0.01329%
Bethel Heights Volunteer Fire	7,127	0.13382%
Bethel Heights Volunteer Police	755	0.01418%
Bethesda Area Volunteer Fire	11,322	0.21258%
Big Creek Volunteer Fire	8,567	0.16086%
Bigelow Volunteer Fire	4,932	0.09260%
Bigger-Reyno Volunteer Fire	12,667	0.23784%
Biscoe Volunteer Fire	3,599	0.06758%
Bismarck Fire Pro Association	7,204	0.13526%
Black Rock Volunteer Police	708	0.01329%
Blytheville Volunteer Police	-	0.00000%
Bonanza Volunteer Fire	13,600	0.25536%
Bono FID Volunteer Fire	15,741	0.29556%
Bono Volunteer Police	2,714	0.05096%
Booneville Volunteer Fire	7,859	0.14756%
Boston Mountain Volunteer Fire	14,962	0.28093%
Bradford Volunteer Fire	13,411	0.25181%
Bradford Volunteer Police	1,422	0.02670%
Bradley County Rural Volunteer Fire	7,133	0.13393%
Bradley Volunteer Fire	6,372	0.11964%
Bradley Volunteer Police	2,100	0.03943%
Brinkley Volunteer Fire	7,275	0.13660%
Brinkley Volunteer Police	1,416	0.02659%
Brookland Fire Protection District	20,508	0.38506%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2019

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Brookland Volunteer Police	\$ 2,118	0.03977%
Bruno Fire Protection District	12,656	0.23763%
Bryant Volunteer Fire	-	0.00000%
Bryant Volunteer Police	5,033	0.09450%
Buena Vista Volunteer Fire	2,832	0.05317%
Buford Volunteer Fire	13,830	0.25967%
Bull Shoals Volunteer Fire	10,620	0.19940%
Bull Shoals Volunteer Police	1,416	0.02659%
Burnt Ridge Volunteer Fire	6,360	0.11942%
Butterfield Volunteer Fire	19,830	0.37233%
Cabot Volunteer Fire	5,635	0.10580%
Caddo Valley Volunteer Fire	10,685	0.20062%
Caddo Valley Volunteer Police	7,841	0.14722%
Cairo Volunteer Fire	3,782	0.07101%
Caldwell Volunteer Fire	15,216	0.28570%
Calico Rock Volunteer Fire	12,809	0.24050%
Calion Volunteer Fire	10,655	0.20006%
Calvert Township Volunteer Fire	7,021	0.13183%
Camden Volunteer Fire	2,832	0.05317%
Cammack Village Volunteer Police	2,124	0.03988%
Camp Volunteer Fire	7,127	0.13382%
Cane Creek Volunteer Fire	7,788	0.14623%
Capps-Batavia Volunteer Fire	12,850	0.24127%
Caraway Volunteer Fire	11,948	0.22434%
Carlisle Volunteer Fire	15,564	0.29223%
Carthage Volunteer Fire	2,124	0.03988%
Cash Volunteer Fire	2,832	0.05317%
Cave City Volunteer Fire	18,284	0.34330%
Cave City Volunteer Police	2,980	0.05595%
Cave Springs Volunteer Fire	14,986	0.28138%
Cave Springs Volunteer Police	2,850	0.05351%
Center Grove Volunteer Fire	5,894	0.11067%
Center Volunteer Fire	5,635	0.10580%
Centerton Volunteer Fire	7,051	0.13239%
Centerton Volunteer Police	3,552	0.06669%
Central City Volunteer Fire	779	0.01463%
Central City Volunteer Police	24	0.00045%
Chambersville Volunteer Fire	4,248	0.07976%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2019

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Charleston Volunteer Fire	\$ 10,720	0.20128%
Charlotte Volunteer Fire	6,390	0.11998%
Cherokee Village Volunteer Fire	236	0.00443%
Cherokee Village Volunteer Police	4,938	0.09272%
Cherry Hill Volunteer Fire	7,080	0.13294%
Cherry Valley Volunteer Fire	4,956	0.09305%
Cherry Valley Volunteer Police	59	0.00111%
Chidester Volunteer Fire	7,882	0.14799%
Chimes Volunteer Fire	9,853	0.18500%
Choctaw Volunteer Fire	14,083	0.26442%
Cincinnati Volunteer Fire	7,841	0.14722%
Clarendon Volunteer Fire	8,130	0.15265%
Clarksville Volunteer Fire	15,198	0.28536%
Clarksville Volunteer Police	-	0.00000%
Clinton Volunteer Fire	17,010	0.31938%
Coal Hill Volunteer Fire	7,080	0.13294%
Coal Hill Volunteer Police	708	0.01329%
Collegeville Volunteer Fire	15,806	0.29678%
Colt Volunteer Fire	4,702	0.08829%
Compton Volunteer Fire Assoc	7,764	0.14578%
Conway County Volunteer Fire	115,050	2.16020%
Cooterneck Volunteer Fire	7,776	0.14600%
Cord Volunteer Fire	13,965	0.26221%
Coming Volunteer Fire	13,989	0.26266%
Cotter Volunteer Fire	3,847	0.07223%
Cotter Volunteer Police	708	0.01329%
Cotter/Gassville Rural Volunteer Fire	6,407	0.12030%
Cotton Plant Volunteer Fire	2,124	0.03988%
Cotton Plant Volunteer Police	30	0.00056%
Cottonwood Rural Fire Assoc	9,853	0.18500%
County Line Volunteer Fire Ass	9,947	0.18677%
Cove Rural Volunteer Fire	7,139	0.13404%
Crawfordsville Volunteer Fire	7,045	0.13228%
Crossett Volunteer Fire	1,416	0.02659%
Crossett Volunteer Police	1,387	0.02604%
Crow Mountain Fire Protection District	14,372	0.26985%
Crystal Fire Protection District	12,697	0.23840%
Curtis Rural Volunteer Fire	2,083	0.03911%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2019

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Dalton Volunteer Fire	\$ 9,912	0.18611%
Damascus Volunteer Fire	5,723	0.10746%
Danville Volunteer Fire	13,458	0.25269%
Dardanelle Volunteer Fire	11,399	0.21403%
Dardanelle Volunteer Police	295	0.00554%
De Queen Volunteer Fire	14,785	0.27761%
Deann Volunteer Fire	4,319	0.08109%
Decatur Volunteer Fire	7,110	0.13350%
Decatur Volunteer Police	4,956	0.09305%
Deer Volunteer Fire	5,658	0.10624%
Delaware Volunteer Fire	12,744	0.23928%
Dermott Volunteer Fire	12,709	0.23863%
Des Arc Volunteer Fire	11,393	0.21392%
Des Arc Volunteer Police	4,248	0.07976%
Desha Volunteer Fire	9,334	0.17526%
Devalls Bluff Volunteer Fire	7,853	0.14745%
Devalls Bluff Volunteer Police	643	0.01207%
DeWitt Volunteer Fire	12,744	0.23928%
Diaz Volunteer Fire	10,496	0.19707%
Diaz Volunteer Police	2,124	0.03988%
Dierks Volunteer Police	1,510	0.02835%
District 7 Crawford Co. Volunt	8,579	0.16108%
Dodd Mountain Volunteer Fire	7,753	0.14557%
Dover Volunteer Fire	10,048	0.18866%
Dover Volunteer Police	2,738	0.05141%
Dumas Volunteer Fire	12,673	0.23795%
Dyess Volunteer Fire	5,180	0.09726%
Earle Volunteer Fire	9,003	0.16904%
East Camden Volunteer Fire	9,151	0.17182%
East End Fire Protection District	16,125	0.30277%
East Pulaski County Volunteer Fire	3,629	0.06814%
El Dorado Volunteer Police	-	0.00000%
Elaine Volunteer Fire	10,762	0.20207%
Elkins Volunteer Fire	14,656	0.27518%
Elkins Volunteer Police	2,089	0.03922%
Elm Springs Volunteer Police	6,573	0.12342%
Emmet Volunteer Fire	5,664	0.10635%
EMP Rural Fire Association	12,661	0.23772%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2019

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
England Volunteer Fire	\$ 11,670	0.21912%
Etowah Volunteer Fire	7,735	0.14523%
Eudora Volunteer Fire	9,912	0.18611%
Eureka Springs Volunteer Fire	13,546	0.25434%
Eureka Springs Volunteer Police	5,794	0.10879%
Evansville Volunteer Fire	7,027	0.13194%
Evening Shade Volunteer Fire	6,443	0.12097%
Faircrest Volunteer Fire	11,440	0.21480%
Fairfield Bay Volunteer Fire	20,526	0.38540%
Fairview Fire Protection District Volunteer Fire	8,543	0.16040%
Fairview Rural Fire District	5,664	0.10635%
Farmington Volunteer Fire	14,939	0.28050%
Farmington Volunteer Police	3,617	0.06791%
Fifty Six Volunteer Fire	5,629	0.10569%
Fire District #6 Crawford Co	6,254	0.11743%
Fisher Volunteer Fire	9,222	0.17315%
Flippin Volunteer Fire	9,865	0.18523%
Flippin Volunteer Police	2,702	0.05073%
Floral Volunteer Fire	3,044	0.05715%
Fordyce Volunteer Fire	5,664	0.10635%
Foreman Volunteer Fire	9,245	0.17359%
Forrest City Volunteer Fire	4,260	0.07999%
Forrest City Volunteer Police	3,546	0.06658%
Fort Smith Volunteer Police	1,363	0.02559%
Fox Volunteer Fire	10,555	0.19818%
Frenchport Volunteer Fire	9,853	0.18500%
Gallatin Volunteer Fire	6,449	0.12109%
Garland Volunteer Fire	4,248	0.07976%
Garnett Volunteer Fire	10,048	0.18866%
Gassville Volunteer Fire	11,304	0.21225%
Gassville Volunteer Police	2,154	0.04044%
Gentry Volunteer Fire	17,553	0.32958%
Gentry Volunteer Police	844	0.01585%
Gillett Volunteer Fire	6,431	0.12075%
Gillham Volunteer Fire	6,372	0.11964%
Glenwood Volunteer Fire	12,579	0.23619%
Glenwood Volunteer Police	4,832	0.09073%
Goshen Fire Dist Assoc	13,818	0.25945%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2019

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Goshen Volunteer Police	\$ 2,932	0.05505%
Gosnell Volunteer Fire	15,570	0.29234%
Gould Volunteer Fire	9,204	0.17282%
Grady Volunteer Fire	12,673	0.23795%
Gravel Ridge Fire Protection Dist.	14,868	0.27916%
Gravette Volunteer Fire	22,231	0.41741%
Gravette Volunteer Police	1,375	0.02582%
Grayson Fire Assoc	3,511	0.06592%
Green Forest Volunteer Fire	10,827	0.20329%
Green Forest Volunteer Police	-	0.00000%
Greenbrier Volunteer Fire	14,190	0.26643%
Greenland Volunteer Police	708	0.01329%
Greenwood Rural Volunteer Fire	13,523	0.25391%
Greenwood Volunteer Fire (747134)	21,665	0.40679%
Greenwood Volunteer Fire (747139)	9,920	0.18626%
Greenwood Volunteer Police	-	0.00000%
Greers Ferry Volunteer Fire	16,992	0.31904%
Grover Township Volunteer Fire	10,750	0.20184%
Grubbs Volunteer Fire	12,738	0.23917%
Gum Springs Volunteer Fire	11,263	0.21148%
Gurdon Volunteer Fire	8,732	0.16395%
Guy Community Volunteer Fire	8,567	0.16086%
Hackett Volunteer Fire	14,927	0.28027%
Hackett Volunteer Police	755	0.01418%
Hagarville RFD #3	10,561	0.19830%
Halley Volunteer Fire	6,396	0.12009%
Hamburg Volunteer Fire	14,461	0.27152%
Hampton Volunteer Fire	7,092	0.13316%
Hampton Volunteer Police	-	0.00000%
Hand Cove Fire Prot District	13,487	0.25323%
Hardin Volunteer Fire	3,493	0.06559%
Hardy Volunteer Fire	11,222	0.21071%
Hardy Volunteer Police	1,316	0.02471%
Harmon Volunteer Fire	8,567	0.16086%
Harrell Volunteer Fire	10,237	0.19221%
Harrisburg Volunteer Fire	10,591	0.19886%
Harrisburg Volunteer Police	-	0.00000%
Harrison Volunteer Fire	4,065	0.07633%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2019

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Harrison Volunteer Police	\$ 4,956	0.09305%
Hartford Volunteer Fire	13,305	0.24982%
Hartford Volunteer Police	679	0.01275%
Haskell Volunteer Fire	11,269	0.21159%
Haskell Volunteer Police	2,785	0.05229%
Hatfield Volunteer Fire	8,113	0.15233%
Hazen Volunteer Fire	13,428	0.25213%
Heber Springs Volunteer Fire	16,284	0.30575%
Hector Volunteer Police	1,469	0.02758%
Helena-West Helena Volunteer Fire	5,003	0.09394%
Helena-West Helena Volunteer Police	5,534	0.10391%
Hensley Volunteer Fire	8,998	0.16895%
Hermitage Volunteer Fire	6,295	0.11820%
Hermitage Volunteer Police	1,434	0.02693%
Hickory Creek Volunteer Fire	5,611	0.10535%
Hickory Ridge Volunteer Fire	11,328	0.21270%
Higginson Volunteer Fire (884234)	7,646	0.14356%
Higginson Volunteer Fire (884239)	4,118	0.07732%
Higginson Volunteer Police (884224)	2,549	0.04786%
Higginson Volunteer Police (884229)	1,243	0.02334%
Highfill Volunteer Fire	17,836	0.33489%
Highfill Volunteer Police	5,092	0.09561%
Highland Volunteer Fire	9,228	0.17327%
Highland Volunteer Police	2,885	0.05417%
Highway 15 South Volunteer Fire	14,243	0.26743%
Highway 286 East Volunteer Fire	13,405	0.25169%
Highway 70 West FPA	18,998	0.35671%
Highway 94 East Volunteer Fire	7,086	0.13305%
Hilltop Fire District# 51	12,726	0.23895%
Hilltop Volunteer Fire	12,001	0.22533%
Holiday Island Volunteer Fire	9,947	0.18677%
Holland Volunteer Fire	11,918	0.22377%
Hollis Volunteer Fire	8,531	0.16018%
Holly Grove Volunteer Fire	7,788	0.14623%
Holly Grove Volunteer Police	761	0.01429%
Hon Volunteer Fire	4,319	0.08109%
Hope Volunteer Fire	2,124	0.03988%
Hopewell Fire District	2,124	0.03988%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2019

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Horatio Volunteer Fire	\$ 13,617	0.25568%
Horseshoe Lake Volunteer Fire	9,204	0.17282%
Hot Springs Village Volunteer	15,582	0.29257%
Hoxie Volunteer Fire	13,322	0.25014%
Hoxie Volunteer Police	1,416	0.02659%
Hughes Volunteer Fire	9,977	0.18733%
Hughes Volunteer Police	1,947	0.03656%
Humphrey Volunteer Fire	4,567	0.08575%
Humphrey Volunteer Police	-	0.00000%
Huntington Volunteer Fire	7,033	0.13205%
Huntington Volunteer Police	-	0.00000%
Huntsville Volunteer Fire	12,815	0.24062%
Huntsville Volunteer Police	4,991	0.09371%
Huttig Volunteer Fire	9,340	0.17537%
Imboden Volunteer Fire	9,387	0.17625%
Inspiration Point Rural Fire Protection District	5,989	0.11245%
Ione Community Fire	5,534	0.10391%
Jasper Volunteer Fire	3,894	0.07311%
Johnson Area Volunteer Fire	661	0.01241%
Johnson County Rfd #1	8,337	0.15654%
Johnson County Rfd #2	6,272	0.11776%
Johnson County Rfd #4	5,723	0.10746%
Johnson County Rfd #5	9,098	0.17083%
Johnson County Rfd #7	7,080	0.13294%
Johnson County Rfd #8	13,552	0.25445%
Johnson Volunteer Fire	12,762	0.23962%
Johnson Volunteer Police	-	0.00000%
Joiner Volunteer Fire	7,257	0.13626%
Jonesboro Volunteer Police	708	0.01329%
Joplin Volunteer Fire	11,275	0.21170%
Judsonia Volunteer Fire	9,269	0.17404%
Judsonia Volunteer Police	2,065	0.03877%
Junction City Volunteer Fire	9,912	0.18611%
Junction City Volunteer Police	708	0.01329%
Keiser Volunteer Fire	6,372	0.11964%
Kensett Volunteer Fire	9,912	0.18611%
Kensett Volunteer Police	3,516	0.06602%
Keo Volunteer Fire	5,015	0.09416%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2019

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Knoxville Volunteer Fire	\$ 4,230	0.07942%
Krooked Kreek Volunteer Fire	15,517	0.29135%
Lake City Volunteer Fire	13,523	0.25391%
Lake Hamilton Fire Protection District	12,862	0.24150%
Lake Hamilton Volunteer Fire	773	0.01451%
Lake Maumelle Area RFD	19,966	0.37488%
Lake Village Volunteer Fire	12,868	0.24161%
Lakeview Volunteer Police	2,130	0.03999%
Lamar Volunteer Fire	10,608	0.19918%
Landis Volunteer Fire	7,210	0.13538%
Lavaca Volunteer Fire	9,239	0.17347%
Lavaca Volunteer Police	3,481	0.06536%
Lawson-Urbana Volunteer Fire	8,496	0.15952%
Lazy Acres Volunteer Fire	4,248	0.07976%
Leachville Volunteer Fire	14,231	0.26720%
Leachville Volunteer Police	-	0.00000%
Lead Hill Volunteer Fire	9,169	0.17216%
Lepanto Volunteer Fire	15,458	0.29024%
Leslie Volunteer Fire	7,853	0.14745%
Lewisville Volunteer Fire	12,821	0.24073%
Liberty Volunteer Fire	12,951	0.24317%
Lincoln Volunteer Fire	11,322	0.21258%
Lincoln Volunteer Police	354	0.00665%
Linwood-Moscow Volunteer Fire	9,293	0.17449%
Little Flock Volunteer Fire	11,310	0.21236%
Little Flock Volunteer Police	1,481	0.02781%
Lockesburg Volunteer Fire	14,844	0.27871%
London Rural Volunteer Fire	14,278	0.26809%
Lone Rock Volunteer Fire	6,372	0.11964%
Lonoke Volunteer Fire	16,255	0.30521%
Lonoke Volunteer Police	-	0.00000%
Louann Volunteer Fire	7,080	0.13294%
Lowell Volunteer Fire	2,018	0.03789%
Lowell Volunteer Police	2,832	0.05317%
Luxora Volunteer Fire	7,145	0.13416%
Lynne Volunteer Fire	10,567	0.19841%
Magazine Volunteer Fire	2,791	0.05240%
Magnolia Volunteer Fire	4,997	0.09382%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2019

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Magnolia Volunteer Police	\$ 8,390	0.15753%
Malvern Volunteer Fire	5,682	0.10669%
Mammoth Spring Volunteer Fire	16,119	0.30265%
Manila Volunteer Fire	14,367	0.26976%
Manila Volunteer Police	-	0.00000%
Mansfield Volunteer Fire	8,360	0.15697%
Mansfield Volunteer Police	-	0.00000%
Marble Volunteer Fire	4,224	0.07931%
Marianna Volunteer Fire	11,310	0.21236%
Marianna Volunteer Police	18	0.00034%
Marion Volunteer Fire	20,756	0.38972%
Marion Volunteer Police	5,741	0.10779%
Marked Tree Volunteer Fire	15,128	0.28405%
Marmaduke Volunteer Fire	13,417	0.25192%
Marmaduke Volunteer Police	2,142	0.04022%
Marshall Volunteer Fire	12,685	0.23818%
Marshall Volunteer Police	1,416	0.02659%
Marvell Volunteer Fire	13,499	0.25346%
Marvell Volunteer Police	1,375	0.02582%
Maumelle Volunteer Fire	7,788	0.14623%
Mayflower Volunteer Fire	12,744	0.23928%
Mayflower Volunteer Police	3,505	0.06581%
Maynard Volunteer Fire	8,496	0.15952%
McCrary Volunteer Fire	16,373	0.30742%
McCrary Volunteer Police	708	0.01329%
McGehee Volunteer Fire	15,576	0.29246%
McGehee Volunteer Police	-	0.00000%
McNeil Volunteer Fire	7,871	0.14779%
McRae Volunteer Fire	5,900	0.11078%
McRae Volunteer Police	-	0.00000%
Melbourne Volunteer Fire	11,989	0.22511%
Melrose Volunteer Fire	7,080	0.13294%
Mena Volunteer Fire	14,148	0.26565%
Midland Volunteer Fire	5,263	0.09882%
Mineral Springs Volunteer Fire	10,573	0.19852%
Monette Volunteer Fire	14,290	0.26831%
Monticello Volunteer Fire	8,484	0.15930%
Montrose Volunteer Fire	4,909	0.09217%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2019

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Morning Star FPA	\$ 14,750	0.27695%
Morning Star Volunteer Fire	4,962	0.09317%
Moro Volunteer Fire	3,540	0.06647%
Morrilton Volunteer Fire	20,473	0.38440%
Morrow Volunteer Fire	8,673	0.16285%
Mount Holly Volunteer Fire	10,803	0.20284%
Mount Ida Volunteer Fire	13,511	0.25368%
Mountain Home Volunteer Fire	7,033	0.13205%
Mountain Home Volunteer Police	3,611	0.06780%
Mountain Pine Volunteer Police	2,095	0.03934%
Mountain View Volunteer Fire	19,199	0.36048%
Mountain View Volunteer Police	2,749	0.05162%
Mountainburg Volunteer Fire	21,972	0.41255%
Mountainburg Volunteer Police	4,136	0.07766%
Mt Judea Area Volunteer Fire	16,390	0.30774%
Mulberry Volunteer Fire	17,777	0.33378%
Murfreesboro Volunteer Fire	9,888	0.18566%
Nashville Volunteer Fire	13,723	0.25767%
Natural Dam Volunteer Fire	2,832	0.05317%
New Blaine Rural Volunteer Fire	12,785	0.24005%
Newark Volunteer Fire	12,136	0.22787%
Newport Volunteer Fire	7,729	0.14512%
Newport Volunteer Police	708	0.01329%
Nimrod/Aplin Volunteer Fire	6,372	0.11964%
Nob Hill Volunteer Fire	11,989	0.22511%
Norfolk Volunteer Police	948	0.01780%
Norman Volunteer Fire	5,664	0.10635%
Norphlet Volunteer Fire	11,328	0.21270%
Norphlet Volunteer Police	1,416	0.02659%
North Crossett Volunteer Fire	12,036	0.22599%
North Pulaski FPD	24,025	0.45110%
Northeast Benton Co.	27,400	0.51447%
Northeast Greene County Fire District	15,405	0.28925%
Northeast Lakeside Volunteer Fire	9,942	0.18667%
Northeast Saline County Fire	2,997	0.05627%
Northside Volunteer Fire (15318)	6,372	0.11964%
Northside Volunteer Fire (15296)	15,010	0.28183%
Oak Grove Fire Protection Dist. #25	9,989	0.18756%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2019

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Oak Grove Volunteer Fire	\$ 5,021	0.09428%
Oil Trough Volunteer Fire	11,942	0.22422%
Ola Volunteer Fire	7,788	0.14623%
Ola Volunteer Police	755	0.01418%
Oppelo Volunteer Fire	13,163	0.24715%
Oppelo Volunteer Police	35	0.00066%
Osceola Volunteer Fire	3,540	0.06647%
Osceola Volunteer Police	4,248	0.07976%
Ouachita Co FD #1	10,301	0.19341%
Oxley Volunteer Fire	5,664	0.10635%
Ozark Volunteer Fire	11,434	0.21469%
Ozark Volunteer Police	4,885	0.09172%
Pangburn Volunteer Fire	16,420	0.30830%
Pangburn Volunteer Police	708	0.01329%
Paragould Volunteer Fire	6,366	0.11953%
Paragould Volunteer Police	5,015	0.09416%
Paris Volunteer Fire	12,036	0.22599%
Parkin Volunteer Fire	8,514	0.15986%
Parks Volunteer Fire	-	0.00000%
Parthenon Volunteer Fire	6,331	0.11887%
Patterson Volunteer Fire	8,561	0.16074%
Patterson Volunteer Police	1,375	0.02582%
Pea Ridge Volunteer Fire	25,488	0.47857%
Pea Ridge Volunteer Police	696	0.01307%
Peel Volunteer Fire & Rescue	10,042	0.18855%
Perla Volunteer Police	-	0.00000%
Perryville Volunteer Fire	9,204	0.17282%
Philadelphia Volunteer Fire	11,995	0.22522%
Piggott Volunteer Fire	15,588	0.29268%
Pine Bluff Volunteer Police	4,248	0.07976%
Pine Ridge Volunteer Fire	3,540	0.06647%
Pine Village Volunteer Fire	6,543	0.12285%
Pineville Volunteer Fire	17,783	0.33390%
Piney Point Volunteer Fire	7,434	0.13958%
Plainview Volunteer Fire	13,417	0.25192%
Pleasant Plains Volunteer Fire	12,083	0.22687%
Plumerville Volunteer Fire	8,496	0.15952%
Pocahontas Volunteer Fire	11,358	0.21326%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2019

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Pocahontas Volunteer Police	\$ 3,688	0.06925%
Ponca Volunteer Fire	5,003	0.09394%
Portland Volunteer Fire	3,540	0.06647%
Pottsville Volunteer Fire	12,774	0.23985%
Pottsville Volunteer Police	2,803	0.05263%
Prairie Grove Volunteer Fire	16,426	0.30842%
Prairie Grove Volunteer Police	2,124	0.03988%
Prescott Volunteer Fire	7,788	0.14623%
Pulaski Co Volunteer Fire	8,496	0.15952%
Pyatt Rural Fire & Def Assoc	9,298	0.17458%
Quail Creek Volunteer Fire	2,195	0.04121%
Ravenden Volunteer Fire	6,573	0.12342%
Rector Volunteer Fire	15,582	0.29257%
Rector Volunteer Police	2,089	0.03922%
Redfield Volunteer Fire	17,777	0.33378%
Redfield Volunteer Police	1,416	0.02659%
Richwood Volunteer Fire	4,938	0.09272%
Rison Volunteer Fire	11,558	0.21701%
Riverdale Volunteer Fire	4,879	0.09161%
Rockport Volunteer Fire	8,567	0.16086%
Rogers Volunteer Police	661	0.01241%
Rondo Volunteer Fire	1,481	0.02781%
Rose Bud Volunteer Fire	14,868	0.27916%
Ross Van Ness - Wellford Volunteer Fire	12,667	0.23784%
Round Mountain Volunteer Fire	15,659	0.29402%
Ruddell Hill Volunteer Fire	6,348	0.11919%
Rudd's Crossing Volunteer Fire	7,080	0.13294%
Russell Volunteer Fire	7,770	0.14589%
Salem Volunteer Fire	16,284	0.30575%
Salem Volunteer Police	-	0.00000%
Salem-Saline County Volunteer	19,954	0.37466%
Saratoga Volunteer Fire	1,416	0.02659%
Sardis Fire Protection District	11,198	0.21026%
Scotland Area Fire & Emergency	12,744	0.23928%
Scott Volunteer Fire	6,396	0.12009%
Scranton Rural Volunteer Fire	12,036	0.22599%
SE Jefferson Co Volunteer Fire	6,425	0.12064%
Searcy Volunteer Fire	1,416	0.02659%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2019

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Searcy Volunteer Police	\$ 6,248	0.11731%
Sedgwick Fire Improvement Dist	5,003	0.09394%
Shady Grove Fire & Rescue	6,372	0.11964%
Shannon Hills Volunteer Fire	10,006	0.18787%
Shannon Hills Volunteer Police	3,528	0.06624%
Shaw Volunteer Fire Protection	10,561	0.19830%
Sheridan Volunteer Fire	22,426	0.42107%
Siloam Springs Volunteer Fire	2,956	0.05550%
Siloam Springs Volunteer Police	-	0.00000%
Sixth District Volunteer Fire	17,311	0.32503%
Smackover Volunteer Fire	12,827	0.24084%
Smackover Volunteer Police	708	0.01329%
Smyrna Volunteer Fire	4,325	0.08121%
Snowball Volunteer Fire	8,520	0.15997%
South Carroll Co Fire Assoc	11,328	0.21270%
South Greene County Volunteer Fire	11,824	0.22201%
South Mountain Volunteer Fire	6,372	0.11964%
Southbend Volunteer Fire	17,706	0.33245%
Southridge Volunteer Fire	12,744	0.23928%
Southside Volunteer Fire	18,337	0.34430%
Sparkman Volunteer Fire	9,121	0.17126%
Sparkman Volunteer Police	2,100	0.03943%
St. Francis Volunteer Fire	2,873	0.05394%
Stamps Volunteer Fire	13,470	0.25291%
Star City Volunteer Fire	13,387	0.25136%
Star City Volunteer Police	708	0.01329%
Stephens Volunteer Fire	9,204	0.17282%
Strawberry Volunteer Fire	10,591	0.19886%
Strickler Volunteer Fire	5,664	0.10635%
Strong Volunteer Fire	13,452	0.25258%
Stuttgart Volunteer Fire	2,767	0.05195%
Sulphur Rock Area Volunteer Fire	625	0.01174%
Sulphur Springs Volunteer Fire	4,248	0.07976%
Sulphur Springs Volunteer Police	71	0.00133%
Summit Volunteer Fire	10,726	0.20139%
Sunnyland Rural Volunteer Fire	8,496	0.15952%
Sunset Rural Volunteer Fire	6,354	0.11930%
Sweet Home Volunteer Fire	-	0.00000%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2019

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Swifton Volunteer Fire	\$ 10,585	0.19875%
Swifton Volunteer Police	124	0.00233%
Taylor Volunteer Fire	6,331	0.11887%
Texarkana Volunteer Police	708	0.01329%
Thomton Volunteer Fire	9,198	0.17270%
Tillar Volunteer Fire	9,947	0.18677%
Timbo Volunteer Fire	14,160	0.26587%
Tinsman Volunteer Fire	2,832	0.05317%
Tontitown Area Volunteer Fire	15,588	0.29268%
Tontitown Volunteer Fire	-	0.00000%
Tontitown Volunteer Police	7,759	0.14568%
Town of St. Charles Volunteer	7,080	0.13294%
Tracy Area Volunteer Fire	11,428	0.21457%
Trumann Volunteer Fire	9,894	0.18577%
Trumann Volunteer Police	2,124	0.03988%
Tuckerman Volunteer Fire	13,936	0.26166%
Tuckerman Volunteer Police	2,832	0.05317%
Tull Fire & Rescue	6,372	0.11964%
Turrell Volunteer Fire	2,124	0.03988%
Turtle Creek Volunteer Fire	14,260	0.26775%
Tyrnza Volunteer Fire	11,535	0.21658%
Tyrnza Volunteer Police	2,159	0.04054%
Umpire Volunteer Fire	5,558	0.10436%
Valley Springs Volunteer Fire	12,614	0.23684%
Van Buren Volunteer Police	2,867	0.05383%
Vandervoort Rural Volunteer Fire	8,478	0.15918%
Velvet Ridge Fire Protection District	9,204	0.17282%
Vilonia Volunteer Fire	13,576	0.25491%
Vilonia Volunteer Police	1,381	0.02593%
Viola Volunteer Fire	7,717	0.14490%
Wabbaseka Volunteer Fire	4,248	0.07976%
Waldo Volunteer Fire	2,053	0.03855%
Waldo Volunteer Police	714	0.01341%
Waldron Volunteer Fire	12,838	0.24105%
Walnut Ridge Volunteer Fire	9,074	0.17037%
Walnut Ridge Volunteer Police	3,410	0.06403%
Ward Volunteer Fire	7,192	0.13504%
Ward Volunteer Police	3,033	0.05695%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2019

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Warren Volunteer Fire	\$ 21,824	0.40977%
Washington Volunteer Fire	3,263	0.06127%
Water Valley Volunteer Fire	10,561	0.19830%
Watson Chapel Volunteer Fire	23,270	0.43692%
Wedington Volunteer Fire	17,694	0.33223%
Weiner Volunteer Fire	9,918	0.18622%
Weiner Volunteer Police	1,316	0.02471%
Wescon Volunteer Fire	16,296	0.30598%
Wesley Volunteer Fire	4,443	0.08342%
West Fork Volunteer Fire	23,553	0.44223%
West Fork Volunteer Police	6,301	0.11831%
West Memphis Volunteer Police	4,000	0.07510%
West Point Volunteer Fire	4,248	0.07976%
West Pulaski Volunteer Fire	38,527	0.72339%
Western Greene Co Fire	17,653	0.33146%
Western Grove Volunteer Fire	14,213	0.26687%
Wheatley Volunteer Fire	5,729	0.10757%
Wheatley Volunteer Police	-	0.00000%
Wheeler Volunteer Fire	14,939	0.28050%
White Bluff-Rye Hill Volunteer	17,694	0.33223%
White Hall Volunteer Fire	10,620	0.19940%
White Hall Volunteer Police	201	0.00377%
Whitehouse Volunteer Fire	12,821	0.24073%
Wickes RVFD #2	3,670	0.06891%
Williams Junction Volunteer Fire	5,664	0.10635%
Wilmar Volunteer Fire	6,242	0.11720%
Wilmot Volunteer Fire	7,080	0.13294%
Wilson Volunteer Fire	6,343	0.11910%
Wilton Volunteer Fire	7,098	0.13327%
Winchester Volunteer Fire	4,224	0.07931%
Woodlawn Volunteer Fire	11,346	0.21303%
Wright-Pastoria Volunteer Fire	7,080	0.13294%
Wynne Volunteer Fire	9,269	0.17404%
Wynne Volunteer Police	-	0.00000%
Y-City Volunteer Fire	7,080	0.13294%
Yellville Volunteer Fire	11,759	0.22079%
Zinc Volunteer Fire	6,514	0.12231%
	<u>\$ 5,325,902</u>	<u>100%</u>

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Paid

As of and for the Year Ended December 31, 2019

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportion Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportion Share of Contributions
Alexander Fire	\$ 674,404	\$ 66,357	\$ -	\$ 58,237	\$ 297,495	\$ 422,089	\$ -	\$ 81,448	\$ -	\$ 81,448	\$ 166,576	\$ 118,490	\$ 285,066
Alexander Police	479,469	47,177	-	41,404	224,958	313,539	-	57,906	-	57,906	118,428	86,325	204,753
Alheimer Police	100,894	9,927	-	8,713	19,178	37,818	-	12,185	-	12,185	36,747	24,921	32,687
Altus Police	80,282	7,899	-	6,933	17,653	32,485	-	9,696	-	9,696	12,808	19,829	13,539
Amity Police	97,885	9,631	-	8,453	4,853	22,937	-	11,822	-	11,822	13,006	24,177	27,360
Arkadelphia Fire	831,551	81,820	-	71,808	40,090	193,718	-	100,427	-	100,427	129,362	205,391	210,394
Ash Flat Fire	358,805	35,304	-	30,984	943	67,231	-	43,333	-	43,333	64,664	88,624	79,599
Ash Flat Police	242,883	23,898	-	20,974	24,916	69,788	-	29,333	-	29,333	32,692	59,991	69,352
Ashdown Police	940,547	92,544	-	81,220	23,528	197,292	-	113,591	-	113,591	154,954	232,313	205,391
Atkins Police	801,827	78,895	-	69,241	35,480	183,616	-	96,837	-	96,837	104,784	198,050	203,565
Augusta Police	517,832	50,951	-	44,717	31,379	127,047	-	62,539	-	62,539	126,824	127,903	91,269
Austin Police	233,447	22,970	-	20,159	50,491	93,620	-	28,194	-	28,194	40,030	57,661	69,190
Bald Knob Police	533,194	52,463	-	46,043	66,532	165,038	-	64,394	-	64,394	131,698	38,074	169,772
Barling Fire	516,693	50,839	-	44,618	46,858	142,315	-	62,401	-	62,401	70,152	127,622	136,454
Barling Police	1,057,090	104,011	-	91,284	15,538	210,833	-	127,666	-	127,666	164,332	261,099	264,974
Batesville Fire	1,218,024	119,846	-	105,181	8,785	233,812	-	147,102	-	147,102	225,630	300,849	280,149
Batesville Police	1,850,186	182,047	-	159,771	87,061	428,879	-	223,449	-	223,449	39,127	262,576	633,108
Bauxite Police	72,189	7,103	-	6,234	-	13,337	-	8,718	-	8,718	17,045	17,830	13,051
Bay Police	351,564	34,592	-	30,359	33,619	98,570	-	42,459	-	42,459	86,836	11,832	98,668
Beaver Lake Fire	364,444	35,859	-	31,471	88,055	155,385	-	44,014	-	44,014	58,032	90,017	121,674
Beebe Fire	57,984	5,705	-	5,007	141	10,853	-	7,003	-	7,003	17,255	14,322	5,705
Bella Vista Fire	7,820,432	769,483	-	675,325	212,305	1,657,113	-	944,481	-	944,481	1,053,380	1,931,629	2,042,322
Bella Vista Police	4,964,139	488,441	-	428,673	222,883	1,139,997	-	599,524	-	599,524	1,226,131	98,610	1,324,741
Benton Fire	7,583,605	746,180	-	654,874	128,857	1,529,911	-	915,879	-	915,879	1,250,477	1,873,133	1,919,030
Benton Police	7,423,745	730,451	-	641,069	5,800	1,377,320	-	896,573	-	896,573	1,092,833	1,833,648	1,750,616
Bentonville Fire	11,866,978	1,167,638	-	1,024,760	87,646	2,280,044	-	1,433,186	-	1,433,186	1,521,860	2,931,116	2,910,026
Bentonville Police	10,201,061	1,003,722	-	880,902	741,439	2,626,063	-	1,231,992	-	1,231,992	2,519,639	406,574	2,926,213
Berryville Police	1,440,637	141,750	-	124,405	51,679	317,834	-	173,987	-	173,987	183,525	355,834	345,323
Bethel Heights Fire	-	-	-	-	-	-	-	-	-	-	2,042	-	(10,494)
Bethel Heights Police	597,326	58,773	-	51,581	6,697	117,051	-	72,140	-	72,140	68,125	147,538	139,471
Black Rock Police	59,021	5,807	-	5,097	4,398	15,302	-	7,128	-	7,128	9,562	14,578	15,506
Blytheville Fire	2,607,613	256,573	-	225,178	132,365	614,116	-	314,924	-	314,924	333,285	644,074	665,733
Blytheville Police	2,620,521	257,843	-	226,292	99,202	583,337	-	316,483	-	316,483	81,820	647,263	653,913
Bono Police	369,232	36,330	-	31,885	10,574	78,789	-	44,592	-	44,592	881	45,473	97,222
Bradford Police	200,279	19,706	-	17,295	23,596	60,597	-	24,188	-	24,188	62,795	49,468	51,569
Bradley Police	26,112	2,569	-	2,255	16,721	21,545	-	3,154	-	3,154	34,808	6,450	(250)
Brinkley Fire	85,745	8,437	-	7,404	1,527	17,368	-	10,356	-	10,356	11,052	21,179	21,816
Brinkley Police	582,437	57,308	-	50,296	12,867	120,471	-	70,341	-	70,341	75,792	143,861	152,803
Brookland Police	472,885	46,529	-	40,835	117,172	204,536	-	57,111	-	57,111	116,801	66,688	183,489
Bryant Fire	4,971,788	489,194	-	429,333	-	918,527	-	600,448	-	600,448	713,216	1,228,020	1,187,832
Bryant Police	4,506,227	443,385	-	389,130	43,698	876,213	-	544,221	-	544,221	721,486	1,113,028	1,025,276
Buford Fire	89,116	8,768	-	7,695	31,976	48,439	-	10,763	-	10,763	22,011	14,522	36,533
Bull Shoals Fire	70,615	6,948	-	6,098	-	13,046	-	8,528	-	8,528	13,243	17,442	10,855
Bull Shoals Police	216,918	21,343	-	18,732	9,392	49,467	-	26,197	-	26,197	26,810	53,578	48,957
Cabot Fire	4,323,237	425,380	-	373,328	7,030	805,738	-	522,121	-	522,121	26,003	1,067,829	1,074,464

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Paid

As of and for the Year Ended December 31, 2019

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportion Share of Plan Pension Expense	Contributions and Proportion Share of Contributions	Total Employer Pension Expense
Cabot Police	\$ 4,662,994	\$ 458,810	\$ -	\$ 402,668	\$ 12,673	\$ 874,151	\$ -	\$ 563,154	\$ -	\$ 212,211	\$ 775,365	\$ 1,151,749	\$ (94,144)	\$ 1,057,605
Caddo Valley Fire	53,447	5,259	-	4,615	4,899	14,773	-	6,455	-	15,081	21,536	13,201	(3,724)	9,477
Caddo Valley Police	257,717	25,358	-	22,255	11,754	59,367	-	31,125	-	3,562	34,687	63,655	6,261	69,916
Camden Fire	2,500,598	246,044	-	215,936	-	461,980	-	302,000	-	180,627	482,627	617,642	(66,950)	550,692
Camden Police	1,422,655	139,981	-	122,852	90,050	352,883	-	171,815	-	51,938	223,753	351,393	15,558	366,951
Cammack Village Police	197,316	19,415	-	17,039	2,564	39,018	-	23,830	-	66,787	90,617	48,736	(27,409)	21,327
Caraway Police	199,917	19,671	-	17,264	3,875	40,810	-	24,144	-	8,588	32,732	49,379	(1,387)	47,992
Carlisle Police	304,414	29,952	-	26,287	15,698	71,937	-	36,764	-	21,328	58,092	75,189	4,492	79,681
Cave City Fire	50,132	4,933	-	4,329	949	10,211	-	6,055	-	1,862	7,917	12,383	4,038	16,421
Cave City Police	355,296	34,959	-	30,681	20,567	86,207	-	42,909	-	3,987	46,896	87,757	7,453	95,210
Cave Springs Police	751,732	73,966	-	64,915	73,452	212,333	-	90,787	-	10,192	100,979	185,676	28,298	213,974
Centerton Fire	1,890,373	186,001	-	163,241	389,835	739,077	-	228,302	-	-	228,302	466,918	248,331	715,249
Centerton Police	2,160,442	212,574	-	186,563	137,716	536,853	-	260,919	-	2,368	263,287	533,624	110,050	643,674
Central City Police	-	-	-	-	-	-	-	-	-	-	6,566	-	(6,447)	-
Cherokee Village Fire	1,041,228	102,451	-	89,914	-	192,365	-	125,750	-	51,690	177,440	257,181	(109,711)	147,470
Cherokee Village Police	554,843	54,593	-	47,913	190	102,696	-	67,009	-	54,372	121,381	137,045	(25,756)	111,289
Cherry Valley Police	78,884	7,762	-	6,812	7,911	22,485	-	9,527	-	6,221	15,748	19,484	3,753	23,237
Clarendon Police	284,616	28,004	-	24,578	31,167	83,749	-	34,373	-	17,732	52,105	70,300	3,148	73,448
Clarksville Police	1,810,647	178,157	-	156,356	64,734	399,247	-	218,674	-	56,011	274,685	447,226	(50,678)	396,548
Clinton Fire	57,123	5,621	-	4,933	970	11,524	-	6,899	-	3,389	10,288	14,109	(173)	13,936
Clinton Police	505,498	49,738	-	43,652	-	93,390	-	61,049	-	71,726	132,775	124,857	(59,219)	65,638
Coal Hill Police	43,678	4,298	-	3,772	11,096	19,166	-	5,275	-	12,481	17,756	10,788	1,308	12,096
Concord Police	55,262	5,437	-	4,772	4,706	14,915	-	6,674	-	5,834	12,508	13,650	1,915	15,565
Conway Fire	13,090,364	1,288,012	-	1,130,404	-	2,418,416	-	1,580,936	-	311,184	1,892,120	3,233,290	(99,508)	3,133,782
Conway Police	14,515,945	1,428,280	-	1,253,509	-	2,681,789	-	1,753,104	-	602,421	2,355,525	3,585,405	(430,581)	3,154,824
Corning Police	481,765	47,403	-	41,602	604	89,609	-	58,183	-	86,320	144,503	118,995	(32,189)	86,806
Cotter Police	159,452	15,689	-	13,769	19,160	48,618	-	19,257	-	2,709	21,966	39,384	(2,377)	37,007
Cotton Plant Police	3,852	379	-	333	203	915	-	465	-	12,741	13,206	951	(7,708)	(6,757)
Crossett Fire	1,842,491	181,290	-	159,106	13,587	353,983	-	222,519	-	71,708	294,227	455,091	(21,108)	433,983
Crossett Police	1,375,403	135,331	-	118,771	15,780	269,882	-	166,109	-	45,405	211,514	339,721	(3,417)	336,304
Dardanelle Police	635,810	62,560	-	54,905	379,682	497,147	-	76,787	-	-	76,787	157,044	127,306	284,350
De Queen Fire	242,679	23,878	-	20,956	5,521	50,355	-	29,309	-	17,134	46,443	59,941	(3,510)	56,431
De Queen Police	1,266,175	124,584	-	109,339	3,058	236,981	-	152,917	-	56,457	209,374	312,742	(51,775)	260,967
Decatur Police	604,123	59,442	-	52,168	2,257	113,867	-	72,961	-	5,389	78,350	149,217	(10,355)	138,864
Dermott Police	398,298	39,190	-	34,395	14,154	87,739	-	48,103	-	32,725	80,828	98,379	(17,994)	80,385
Des Arc Police	525,082	51,665	-	45,343	58,607	155,615	-	63,415	-	250	63,665	129,694	23,135	152,829
Devalls Bluff Police	1,380	136	-	119	8,792	9,047	-	167	-	66,409	66,576	341	(23,647)	(23,306)
Dewitt Police	620,707	61,074	-	53,601	-	114,675	-	74,963	-	77,109	152,072	153,313	(80,988)	72,325
Diaz Police	162,054	15,945	-	13,994	5,798	35,737	-	19,571	-	21,403	40,974	40,027	(5,039)	34,988
Dierks Police	393,575	38,725	-	33,987	52,029	124,741	-	47,532	-	10,811	58,343	97,212	8,021	105,233
Dover Police	471,385	46,381	-	40,706	33,272	120,359	-	56,930	-	-	56,930	116,431	13,893	130,324
East Camden Police	55,151	5,427	-	4,762	1,828	12,017	-	6,661	-	7,493	14,154	13,622	3,020	16,642
El Dorado Fire	3,839,592	377,792	-	331,564	95,255	804,611	-	463,711	-	33,174	496,885	948,370	58,546	1,006,916
El Dorado Police	3,007,791	295,948	-	259,735	77,830	633,513	-	363,254	-	22,129	385,383	742,917	50,224	793,141
Elkins Fire	145,526	14,319	-	12,567	1,894	28,780	-	17,575	-	732	18,307	35,945	(737)	35,208

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Paid

As of and for the Year Ended December 31, 2019

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense					
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportion Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense
Elkins Police	\$ 588,567	\$ 57,911	\$ -	\$ 50,825	\$ 81,192	\$ 189,928	\$ -	\$ 71,082	\$ -	\$ 12,168	\$ 83,250	\$ 145,375	\$ 31,748	\$ 177,123
Elm Springs Police	448,486	44,128	-	38,728	11,986	94,842	-	54,164	-	2,804	56,968	110,775	4,200	114,975
Eureka Springs Fire	1,021,700	100,529	-	88,228	11,382	200,139	-	123,392	-	18,808	142,200	252,357	(3,274)	249,083
Eureka Springs Police	1,206,792	118,741	-	104,211	5,154	228,106	-	145,745	-	30,008	175,753	298,075	(12,506)	285,569
Fairfield Bay Police	539,620	53,095	-	46,598	-	99,693	-	65,170	-	30,049	95,219	133,285	(27,808)	105,477
Farmington Fire	688,701	67,764	-	59,472	164,350	291,586	-	83,175	-	-	83,175	170,108	74,146	244,254
Farmington Police	1,531,864	150,726	-	132,282	124,965	407,973	-	185,005	-	-	185,005	378,367	76,536	454,903
Fayetteville Fire	20,265,291	1,993,981	-	1,749,987	184,788	3,928,756	-	2,447,458	-	478,529	2,925,987	5,005,480	(99,762)	4,905,718
Fayetteville Police	18,756,279	1,845,503	-	1,619,678	489,978	3,955,159	-	2,265,214	-	22,734	2,287,948	4,632,758	222,336	4,855,094
Flippin Fire	79,689	7,841	-	6,881	46,516	61,238	-	9,624	-	-	9,624	19,683	16,218	35,901
Flippin Police	521,804	51,342	-	45,060	42,718	139,120	-	63,019	-	7,616	70,635	128,884	16,318	145,202
Foreman Police	-	-	-	-	-	-	-	-	-	12,930	12,930	-	(14,949)	-
Forrest City Fire	2,023,158	199,066	-	174,708	12,243	386,017	-	244,339	-	30,739	275,078	499,715	(28,267)	471,448
Forrest City Police	2,509,090	246,879	-	216,670	46,511	510,060	-	303,025	-	68,262	619,739	619,739	15,870	635,609
Fort Smith Fire	20,422,947	2,009,493	-	1,763,602	210,658	3,983,753	-	2,466,499	-	334,921	2,801,420	5,044,421	(242,252)	4,802,169
Fort Smith Police	12,361,587	1,216,305	-	1,067,471	358,321	2,642,097	-	1,492,920	-	359,243	1,852,163	3,053,283	(315,583)	2,737,700
Friendship Police	16,001	1,574	-	1,382	1,931	4,887	-	1,932	-	2,151	4,083	3,952	(841)	3,111
Gassville Fire	67,726	6,664	-	5,848	2,462	14,974	-	8,179	-	11,489	19,668	16,728	(4,093)	12,635
Gassville Police	312,645	30,762	-	26,998	-	57,760	-	37,758	-	25,441	63,199	77,223	(12,565)	64,658
Gentry Police	626,300	61,624	-	54,083	17,273	132,980	-	75,639	-	11,410	87,049	154,695	1,533	156,228
Gillett Police	48,104	4,733	-	4,154	7,493	16,380	-	5,810	-	18,405	24,215	11,882	(10,461)	1,421
Glenwood Police	99,098	9,751	-	8,557	4,454	22,762	-	11,968	-	41,629	53,597	24,477	(11,843)	12,634
Goshen Police	338,341	33,291	-	29,217	80,510	143,018	-	40,862	-	375	41,237	83,569	37,276	120,845
Gosnell Police	500,590	49,255	-	43,228	112,101	204,584	-	60,457	-	10,699	71,156	123,645	66,788	190,433
Gravel Ridge Fire Protection Dist.	224,382	22,078	-	19,376	-	41,454	-	27,099	-	7,251	34,350	55,422	(9,525)	45,897
Gravette Fire	549,315	54,049	-	47,435	7,349	108,833	-	66,341	-	47,242	113,583	135,679	(6,175)	129,504
Gravette Police	1,006,504	99,034	-	86,916	26,552	212,502	-	121,556	-	39,005	160,561	248,604	(21,537)	227,067
Green Forest Police	1,086,583	106,913	-	93,831	75,843	276,587	-	131,228	-	9,157	140,385	268,383	40,424	308,807
Greenbrier Fire	-	-	-	-	1,249	1,249	-	-	-	34,661	34,661	-	(6,753)	-
Greenland Police	405,345	39,883	-	35,003	1,078	75,964	-	48,954	-	13,124	62,078	100,119	(6,239)	93,880
Greenwood Fire	123,025	12,105	-	10,624	4,743	27,472	-	14,858	-	1,141	15,999	30,387	5,132	35,519
Greenwood Police	2,018,018	198,561	-	174,264	5,553	378,378	-	243,718	-	10,271	253,989	498,446	(8,447)	489,999
Greers Ferry Police	303,793	29,891	-	26,234	9,480	65,605	-	36,689	-	15,168	51,857	75,036	2,486	77,522
Hackett Police	70,902	6,976	-	6,123	503	13,602	-	8,563	-	13,964	22,527	17,513	(5,099)	12,414
Hampton Police	199,797	19,659	-	17,253	14,953	51,865	-	24,130	-	-	24,130	49,349	6,493	55,842
Hardy Police	298,534	29,374	-	25,780	94,081	149,235	-	36,054	-	28,025	64,079	73,737	9,742	83,479
Harrisburg Police	350,342	34,471	-	30,253	4,090	68,814	-	42,311	-	43,159	85,470	86,534	(7,366)	79,168
Harris on Fire	3,058,793	300,967	-	264,139	24,916	590,022	-	369,413	-	140,538	509,951	755,515	(65,009)	690,506
Harris on Police	3,453,674	339,820	-	298,238	152,089	790,147	-	417,103	-	18,867	435,970	853,050	89,062	942,112
Hartford Police	74,717	7,352	-	6,452	5,751	19,555	-	9,024	-	5,142	14,166	18,455	(43,590)	(25,135)
Haskell Fire	36,002	3,542	-	3,109	358	7,009	-	4,348	-	1,099	5,447	8,892	(39)	8,853
Haskell Police	491,895	48,399	-	42,477	38,885	129,761	-	59,407	-	8,882	68,289	121,497	16,593	138,090
Heber Springs Fire	200,371	19,715	-	17,303	2,389	39,407	-	24,199	-	31,425	55,624	49,491	(6,589)	42,902
Heber Springs Police	1,314,455	129,334	-	113,508	-	242,842	-	158,748	-	74,824	233,572	324,667	(45,515)	279,152
Hector Police	40,335	3,969	-	3,483	24,086	31,538	-	4,871	-	4,813	9,684	9,963	8,146	18,109

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Paid

As of and for the Year Ended December 31, 2019

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportion Share of Plan Pension Expense	Employer Contributions and Proportion Share of Contributions	Total Employer Pension Expense
Helena-West Helena Fire	\$ 1,519,364	\$ 149,496	\$ -	\$ 131,203	\$ 21,611	\$ 302,310	\$ -	\$ 183,495	\$ -	\$ 40,611	\$ 224,106	\$ 375,279	\$ 13,364	\$ 388,643
Helena-West Helena Police	1,247,443	122,741	-	107,722	62,292	292,755	-	150,655	-	204,859	355,514	308,115	(46,370)	261,745
Hermitage Police	100,487	9,887	-	8,677	926	19,490	-	12,136	-	1,121	13,257	24,820	759	25,579
Highfill Police	251,633	24,759	-	21,730	21,562	68,051	-	30,390	-	7,661	38,051	62,153	8,032	70,185
Highland Fire	36,113	3,553	-	3,118	21,567	28,238	-	4,361	-	2	4,363	8,920	7,475	16,395
Highland Police	210,103	20,673	-	18,143	75,004	113,820	-	25,374	-	-	25,374	51,895	34,277	86,172
Holiday Island Fire	215,140	21,169	-	18,578	6,801	46,548	-	25,983	-	8,067	34,050	53,139	188	53,327
Holly Grove Police	52,790	5,194	-	4,559	4,357	14,110	-	6,375	-	12,183	18,558	13,039	5,555	18,594
Hope Fire	1,413,155	139,046	-	122,031	38,062	299,139	-	170,668	-	23,426	194,094	349,046	24,040	373,086
Hot Springs Fire	9,403,085	925,206	-	811,993	83,325	1,820,524	-	1,135,619	-	85,537	1,221,156	2,322,540	1,632	2,324,172
Hot Springs Police	11,995,383	1,180,272	-	1,035,848	90,094	2,306,214	-	1,448,694	-	73,242	1,521,936	2,962,832	42,784	3,005,616
Hot Springs Village Fire	2,005,120	197,292	-	173,150	-	370,442	-	242,160	-	99,633	341,793	495,260	(69,014)	426,246
Hot Springs Village Police	1,676,298	164,937	-	144,755	-	309,692	-	202,448	-	142,011	344,459	414,042	(89,878)	324,164
Hoxie Fire	54,068	5,320	-	4,669	1,743	11,732	-	6,530	-	6,240	12,770	13,355	4,013	17,368
Hoxie Police	277,755	27,329	-	23,985	5,388	56,702	-	33,545	-	9,323	42,868	68,605	(1,905)	66,700
Hughes Police	152,332	14,989	-	13,154	5,729	33,872	-	18,397	-	2,474	20,871	37,626	(7,941)	29,685
Humphrey Police	67,892	6,680	-	5,863	-	12,543	-	8,199	-	5,229	13,428	16,769	(1,821)	14,948
Huntington Police	60,485	5,951	-	5,223	1,062	12,236	-	7,305	-	3,560	10,865	14,940	3,733	18,673
Huntsville Police	689,664	67,859	-	59,555	27,303	154,717	-	83,291	-	8,628	91,919	170,346	22,687	193,033
Huttig Police	66,550	6,548	-	5,747	1,960	14,255	-	8,037	-	8,514	16,551	16,438	7,521	23,959
Jacksonville Fire	7,156,028	704,109	-	617,951	18,013	1,340,073	-	864,240	-	207,062	1,071,302	1,767,522	(64,211)	1,703,311
Jacksonville Police	5,737,215	564,507	-	495,431	-	1,059,938	-	692,889	-	1,105,197	1,798,086	1,417,079	(591,785)	825,294
Jasper Police	112,728	11,092	-	9,734	15,421	36,247	-	13,614	-	9,094	22,708	27,844	(1,428)	26,416
Johnson Area Fire Department	114,348	11,251	-	9,874	251	21,376	-	13,810	-	86,173	99,983	28,244	(19,646)	8,598
Johnson Fire	127,469	12,542	-	11,007	76,121	99,670	-	15,395	-	2	15,397	31,485	44,314	75,799
Johnson Police	881,730	86,757	-	76,141	-	162,898	-	106,487	-	162,562	269,049	217,785	(70,483)	147,302
Jonesboro Fire	14,670,175	1,443,456	-	1,266,827	141,134	2,851,417	-	1,771,731	-	687,444	2,459,175	3,623,500	(102,919)	3,520,581
Jonesboro Police	17,122,919	1,684,791	-	1,478,631	141,553	3,304,975	-	2,067,951	-	293,842	2,361,793	4,229,322	(68,627)	4,160,695
Judsonia Police	232,410	22,868	-	20,070	9,543	52,481	-	28,068	-	13,111	41,179	57,405	(3,710)	53,695
Junction City Police	78,921	7,765	-	6,815	26,941	41,521	-	9,531	-	-	9,531	19,493	12,676	32,169
Kensett Police	260,198	25,602	-	22,469	18,245	66,316	-	31,424	-	16,472	47,896	64,268	(14,725)	49,543
Kibler Police	152,026	14,958	-	13,128	-	28,086	-	18,360	-	5,070	23,430	37,550	3,743	41,293
Lake City Police	366,852	36,096	-	31,679	-	67,775	-	44,305	-	6,954	51,259	90,612	(4,232)	86,380
Lake Hamilton Fire	18,825	1,852	-	1,626	-	3,478	-	2,274	-	11,630	13,904	4,650	(10,347)	(5,697)
Lake Hamilton Fire Protection District	18,908	1,860	-	1,633	11,292	14,785	-	2,284	-	1	2,285	4,670	4,145	8,815
Lake Village Police	702,156	69,088	-	60,634	15,112	144,834	-	84,800	-	33,496	118,296	173,431	461	173,892
Lakeview Police	108,552	10,681	-	9,374	-	20,055	-	13,110	-	21,598	34,708	26,812	(9,641)	17,171
Lamar Police	188,778	18,575	-	16,302	2,998	37,875	-	22,799	-	5,517	28,316	46,628	(1,165)	45,463
Lavaca Police	252,865	24,880	-	21,836	20,902	67,618	-	30,539	-	28,509	59,048	62,457	(8,415)	54,042
Leachville Police	329,480	32,419	-	28,452	47,241	108,112	-	39,792	-	6,607	46,399	81,381	7,508	88,889
Lepanto Police	130,127	12,804	-	11,237	14,407	38,448	-	15,716	-	29,429	45,145	32,141	(6,333)	25,808
Lewisville Police	148,952	14,656	-	12,863	10,167	37,686	-	17,989	-	4,828	36,791	22,817	6,791	115,972
Lincoln Fire	74,180	7,299	-	6,406	-	13,705	-	8,959	-	6,011	14,970	18,322	83,539	101,861
Lincoln Police	547,009	53,822	-	47,236	50,477	151,535	-	66,063	-	12,285	78,348	135,110	8,451	143,561
Little Flock Police	658,607	64,803	-	56,873	51,671	173,347	-	79,541	-	18,403	97,944	162,674	1,106	163,780

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Paid

As of and for the Year Ended December 31, 2019

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportion Share of Plan Pension Expense	Contributions and Proportion Share of Contributions	Total Employer Pension Expense
Little Rock Fire	\$ 69,523,081	\$ 6,840,646	\$ -	\$ 6,003,591	\$ 91,329	\$ 12,935,566	\$ -	\$ 8,396,368	\$ -	\$ 1,137,471	\$ 9,533,839	\$ 17,172,041	\$ (371,091)	\$ 16,800,950
Little Rock Police	78,749,351	7,748,461	-	6,800,319	1,221,171	15,769,951	-	9,510,635	-	8,172	9,518,807	19,450,902	256,260	19,707,162
Lonoke Police	804,355	79,144	-	69,459	39,248	187,851	-	97,143	-	24,527	121,670	198,674	610	199,284
LOPFI Staff	1,615,896	158,994	-	139,539	1,357	299,890	-	195,153	-	57,881	253,034	399,123	(43,622)	355,501
Lowell Fire	3,058,025	300,891	-	264,072	433,162	998,125	-	369,321	-	-	369,321	755,325	243,953	999,278
Lowell Police	1,588,173	156,266	-	137,145	69,317	362,728	-	191,805	-	-	191,805	392,275	49,262	441,537
Luxora Police	63,022	6,201	-	5,442	2,451	14,094	-	7,611	-	50,225	57,836	15,566	(20,898)	(5,332)
Magnolia Fire	1,062,702	104,563	-	91,768	3,769	200,100	-	128,343	-	155,679	262,485	262,485	10,654	251,831
Magnolia Police	1,940,515	190,935	-	167,571	28,234	386,740	-	234,358	-	51,910	286,268	479,303	(1,685)	477,618
Malvern Fire	1,811,628	178,253	-	156,441	13,879	348,573	-	218,792	-	37,061	255,853	447,468	(2,160)	445,308
Malvern Police	1,931,097	190,008	-	166,758	109,981	466,747	-	233,220	-	36,870	270,090	476,977	31,792	508,769
Manila Fire	36,002	3,542	-	3,109	11,208	17,859	-	4,348	-	463	4,811	8,892	6,261	15,153
Manila Police	328,480	32,320	-	28,365	-	60,685	-	39,671	-	48,155	87,826	81,134	(33,565)	47,569
Mansfield Police	231,002	22,729	-	19,948	1,506	44,183	-	27,898	-	42,272	70,170	57,057	(9,544)	47,513
Marianna Fire	93,773	9,227	-	8,098	250	17,575	-	11,325	-	8,256	19,581	23,162	(3,542)	19,620
Marianna Police	782,873	77,030	-	67,604	10,572	155,206	-	94,548	-	21,387	115,935	193,368	5,456	198,824
Marion Fire	376,121	37,008	-	32,480	21,016	90,504	-	45,424	-	38,567	83,991	92,901	(2,839)	90,062
Marion Police	2,465,615	242,601	-	212,916	8,925	464,442	-	297,775	-	31,231	329,006	609,001	5,251	614,252
Marked Tree Police	439,050	43,200	-	37,914	50,868	131,982	-	53,024	-	19,179	72,203	108,444	9,094	117,538
Marmaduke Police	329,461	32,417	-	28,450	555	61,422	-	39,789	-	13,383	53,172	81,376	(715)	80,661
Marshall Police	235,660	23,188	-	20,350	22,793	66,331	-	28,461	-	3,968	32,429	58,207	5,280	63,487
Marvell Police	297,385	29,261	-	25,680	19,687	74,628	-	35,916	-	15,028	50,944	73,454	2,386	75,840
Maumelle Fire	4,638,086	456,359	-	400,517	315,615	1,172,491	-	560,146	-	-	560,146	1,145,597	206,968	1,352,565
Maumelle Police	3,740,346	368,027	-	322,994	153,251	844,272	-	451,725	-	-	451,725	923,857	91,259	1,015,116
Mayflower Fire	67,235	6,616	-	5,806	695	13,117	-	8,120	-	5,321	13,441	16,607	(2,318)	14,289
Mayflower Police	651,107	64,065	-	56,226	28,752	149,043	-	78,635	-	33,227	111,862	160,822	12,513	173,335
Mccrory Police	309,608	30,464	-	26,736	12,116	69,316	-	37,392	-	17,323	54,715	76,473	(3,739)	72,734
Megehee Fire	827,255	81,397	-	71,437	-	152,834	-	99,908	-	55,923	155,831	204,330	(19,341)	184,989
Megehee Police	670,062	65,930	-	57,862	14,947	138,739	-	80,924	-	21,766	102,690	165,504	4,891	170,395
Merce Police	155,249	15,276	-	13,406	16,242	44,924	-	18,750	-	43,956	62,706	38,346	(4,708)	33,638
Mena Fire	272,393	26,802	-	23,522	20,187	70,511	-	32,897	-	-	67,281	67,281	13,581	80,862
Mineral Springs Police	152,943	15,049	-	13,207	19,271	47,527	-	18,471	-	8,086	26,557	37,777	(390)	37,387
Monette Police	342,425	33,692	-	29,570	41,228	104,490	-	41,355	-	1,096	42,451	84,578	18,944	103,522
Monticello Fire	866,331	85,242	-	74,811	13,662	173,715	-	104,628	-	23,394	128,022	213,982	1,824	215,806
Montrose Police	13,334	1,312	-	1,151	2,386	4,849	-	1,610	-	5,326	3,293	1,096	4,389	4,389
Mounting Star Fpa	46,363	4,562	-	4,004	1,200	9,766	-	5,599	-	3,283	8,882	11,452	(755)	10,697
Mountain Home Fire	3,088,841	303,923	-	266,734	-	570,657	-	373,042	-	164,160	537,202	762,937	(97,106)	665,831
Mountain Home Police	2,903,859	285,722	-	250,760	20,194	556,676	-	350,702	-	52,270	402,972	717,247	(99,369)	617,878
Mountain Pine Police	184,009	18,105	-	15,890	94,664	128,659	-	22,223	-	71,849	94,072	45,450	15,883	61,333
Mountain View Police	767,428	75,510	-	66,270	52,464	194,244	-	92,683	-	4,527	97,210	189,553	18,695	208,248
Mountainburg Police	129,257	12,718	-	11,162	33,496	57,376	-	15,610	-	1,816	17,426	31,926	14,568	46,494
Mulberry Police	209,937	20,656	-	18,129	31,516	70,301	-	25,354	-	251	25,605	51,854	14,088	65,942
Murfreesboro Police	220,270	21,673	-	19,021	2,592	43,286	-	26,602	-	3,590	30,192	54,406	3,608	58,014
Nashville Fire	95,931	9,439	-	8,284	8	17,731	-	11,586	-	22,305	33,891	23,695	13,680	37,375
Newport Fire	1,745,458	171,742	-	150,727	68,862	391,331	-	210,801	-	16,681	227,482	431,124	40,070	471,194

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Paid

As of and for the Year Ended December 31, 2019

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportion Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportion Share of Contributions	Total Employer Pension Expense
Newport Police	\$ 1,415,210	\$ 139,248	\$ -	\$ 122,209	\$ 143,980	\$ 405,437	\$ -	\$ 170,916	\$ -	\$ 18,591	\$ 189,507	\$ 349,554	\$ 42,319	\$ 391,873
Nob Hill Fire	97,181	9,562	-	8,392	14,245	32,199	-	11,737	-	2,208	13,945	24,003	4,296	28,299
North Little Rock Fire	21,998,832	2,164,551	-	1,899,685	818,452	4,882,688	-	2,656,820	-	167,368	2,824,188	5,433,661	327,981	5,761,642
North Little Rock Police	20,968,132	2,063,136	-	1,810,680	660,999	4,534,815	-	2,532,341	-	-	2,532,341	5,179,080	384,917	5,563,997
Oak Grove Fire Protection Dist. #25	173,592	17,080	-	14,990	17,941	50,011	-	20,965	-	2,661	23,626	42,877	22,497	65,374
Ola Police	158,712	15,616	-	13,705	3,951	33,272	-	19,168	-	4,863	24,031	39,201	1,958	41,159
Oppelo Police	65,901	6,484	-	5,691	134	12,309	-	7,959	-	10,874	18,833	16,278	239	16,517
Osceola Fire	1,817,388	178,820	-	156,939	4,166	339,925	-	219,488	-	23,908	243,396	448,891	(1,711)	447,180
Osceola Police	2,664,875	262,207	-	230,122	18,744	511,073	-	321,839	-	164,436	486,275	658,218	(19,078)	639,140
Ozark Fire	208,844	20,549	-	18,034	9,699	48,282	-	25,222	-	8,479	51,584	33,701	51,584	64,964
Ozark Police	713,786	70,232	-	61,638	124,275	256,145	-	86,205	-	13,011	99,216	176,304	44,001	220,305
Pangburn Police	111,895	11,010	-	9,663	805	21,478	-	13,514	-	11,425	24,939	27,638	(8,891)	18,747
Paragould Fire	3,465,166	340,951	-	299,231	104,987	745,169	-	418,491	-	24,487	442,978	855,888	36,382	892,270
Paragould Police	4,815,178	473,784	-	415,810	23,876	913,470	-	581,534	-	160,701	742,235	1,189,338	(15,622)	1,173,716
Patterson Police	8,130	800	-	702	8,400	9,902	-	982	-	62,185	63,167	2,008	(2,795)	(787)
Pea Ridge Police	1,499,511	147,543	-	129,489	45,665	322,697	-	181,097	-	91,922	273,019	370,376	23,791	394,167
Perla Police	14,112	1,389	-	1,219	7,262	9,870	-	1,704	-	11,929	13,633	3,486	(2,186)	1,300
Perryville Police	479,570	47,187	-	41,413	39,592	128,192	-	57,918	-	-	57,918	118,453	27,829	146,282
Pine Bluff Fire	9,905,194	974,611	-	855,352	15,689	1,845,652	-	1,196,260	-	74,309	1,270,569	2,446,560	(43,607)	2,402,953
Pine Bluff Police	10,012,237	985,143	-	864,596	-	1,849,739	-	1,209,187	-	793,698	2,002,885	2,472,999	(369,237)	2,103,762
Plainview Police	5,000	492	-	432	2,155	3,079	-	604	-	18,419	19,023	1,235	(3,591)	(2,356)
Pleasant Plains Police	-	-	-	-	1	1	-	-	-	5,925	5,925	-	(6,182)	(6,182)
Pocahontas Fire	591,132	58,164	-	51,047	-	109,211	-	71,392	-	66,072	137,464	146,008	(27,509)	118,499
Pocahontas Police	1,303,575	128,264	-	112,569	32,848	273,681	-	157,434	-	19,059	176,493	321,980	(12,979)	309,001
Portland Police	62,855	6,185	-	5,428	16,005	27,618	-	7,591	-	2,796	10,387	15,525	11,915	27,440
Pottsville Police	510,794	50,259	-	44,109	59,879	154,247	-	61,689	-	7,538	69,227	126,165	21,550	147,715
Prairie Grove Fire	252,892	24,883	-	21,838	95,145	141,866	-	30,542	-	11,877	42,419	62,464	20,939	83,403
Prairie Grove Police	1,363,911	134,201	-	117,779	57,009	308,989	-	164,721	-	34,331	199,052	336,883	11,006	347,889
Pulaski Co Fire	3,111,314	306,134	-	268,674	33,310	608,118	-	375,756	-	24,604	400,360	768,487	53,425	821,912
Ravenden Police	64,494	6,346	-	5,569	190	12,105	-	7,789	-	6,389	14,178	15,930	(4,718)	11,212
Rector Police	352,916	34,725	-	30,476	40,307	105,508	-	42,622	-	22,719	65,341	87,169	1,011	88,180
Redfield Police	462,959	45,552	-	39,978	7,753	93,283	-	55,912	-	20,213	76,125	114,350	12,354	126,704
Rison Police	162,008	15,941	-	13,990	-	29,931	-	19,566	-	44,276	63,842	40,016	(20,542)	19,474
Rockport Police	497,432	48,944	-	42,955	51,929	143,828	-	60,075	-	18,255	78,330	122,865	28,843	151,708
Rogers Fire	16,474,035	1,620,944	-	1,422,597	69,178	3,112,719	-	1,989,585	-	218,114	2,207,699	4,069,049	(238,405)	3,830,644
Rogers Police	13,863,060	1,364,040	-	1,197,130	282,324	2,843,494	-	1,674,255	-	168,694	1,842,949	3,424,144	(151,604)	3,272,540
Russellville Fire	6,104,317	600,627	-	527,132	173,921	1,301,680	-	737,224	-	97,307	834,531	1,507,752	(860)	1,506,892
Russellville Police	5,516,899	542,829	-	476,406	49,922	1,069,157	-	666,281	-	314,932	980,673	1,362,661	(140,180)	1,222,481
Salem Police	289,718	28,507	-	25,018	4,346	57,871	-	34,990	-	24,600	59,590	71,560	(22,174)	49,386
Searcy Fire	5,020,540	493,990	-	433,543	227,783	1,155,316	-	606,335	-	82,027	688,362	1,240,062	82,395	1,322,457
Searcy Police	4,517,024	444,448	-	390,063	21,933	856,444	-	545,525	-	202,332	747,857	1,115,695	(71,056)	1,044,639
Shannon Hills Police	401,363	39,492	-	34,659	16,813	90,964	-	48,473	-	15,676	64,149	99,136	13,464	112,600
Sheridan Fire	1,333	131	-	115	3,549	3,795	-	161	-	22,178	22,339	329	(2,578)	(2,249)
Sherwood Police	8,612,360	847,404	-	743,711	126,726	1,717,841	-	1,040,123	-	209,382	1,249,505	2,127,233	(280,605)	1,846,628
Siloam Springs Fire	5,637,997	554,744	-	486,863	72,257	1,113,864	-	680,906	-	283,479	964,385	1,392,572	13,026	1,405,598

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Paid

As of and for the Year Ended December 31, 2019

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportion Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense
Siloam Springs Police	\$ 3,995,211	\$ 393,104	\$ -	\$ 345,002	\$ 81,036	\$ 819,142	\$ -	\$ 482,505	\$ -	\$ 263,654	\$ 746,159	\$ 986,808	\$ (24,359)	\$ 962,449
Snackover Police	706,480	69,513	-	61,007	94,600	225,120	-	85,322	-	1,837	87,159	174,499	32,954	207,453
Sparkman Police	55,855	5,496	-	4,823	31,270	41,589	-	6,746	-	-	13,796	11,222	25,018	
Springdale Fire	17,538,727	1,725,704	-	1,514,538	53,361	3,293,603	-	2,118,169	-	199,706	2,317,875	4,332,025	(50,530)	4,281,495
Springdale Police	18,866,692	1,856,367	-	1,629,213	88,878	3,574,458	-	2,278,548	-	424,658	2,703,206	4,660,030	(106,340)	4,553,690
Stamps Police	183,537	18,059	-	15,849	3,741	37,649	-	22,166	-	24,658	46,824	45,333	(4,256)	41,077
Star City Police	398,622	39,222	-	34,423	14,696	88,341	-	48,142	-	2,946	51,088	98,459	11,555	110,014
Stephens Police	60,864	5,989	-	5,256	24,957	36,202	-	7,351	-	-	7,351	15,033	10,477	25,510
Strong Police	38,687	3,807	-	3,341	627	7,775	-	4,672	-	1,242	9,514	9,556	(27,882)	(18,326)
Stuttgart Fire	1,289,037	126,833	-	111,313	12,150	250,296	-	155,678	-	5,923	161,601	318,389	11,197	329,586
Stuttgart Police	1,987,313	195,539	-	171,612	37,893	405,044	-	240,010	-	864	240,874	490,862	35,244	526,106
Sulphur Police	198,603	19,541	-	17,150	43,572	80,263	-	23,985	-	32,549	56,534	49,054	15,825	64,879
Swifton Police	92,199	9,072	-	7,962	2,559	19,593	-	11,135	-	5,105	16,240	22,773	(2,988)	19,785
Texarkana Fire	7,394,336	727,557	-	638,530	96,702	1,462,789	-	893,021	-	232,436	1,125,457	1,826,384	(27,179)	1,799,205
Texarkana Police	8,593,322	845,530	-	742,067	132,344	1,719,941	-	1,037,824	-	91,971	1,129,795	2,122,531	30,447	2,152,978
Tontitown Area Fire	-	-	-	-	-	-	-	-	-	2	2	-	(795)	(795)
Tontitown Fire	149,137	14,674	-	12,879	56,070	83,623	-	18,011	-	3,737	21,748	36,837	16,959	53,796
Tontitown Police	784,901	77,229	-	67,779	72,507	217,515	-	94,793	-	-	94,793	193,869	14,098	207,967
Trumann Fire	505,275	49,716	-	43,633	6,456	99,805	-	61,023	-	6,186	67,209	124,802	6,972	131,774
Trumann Police	1,525,855	150,135	-	131,764	3,294	285,193	-	184,279	-	151,798	336,077	376,883	(56,435)	320,448
Tuckerman Police	270,162	26,582	-	23,330	19,996	69,908	-	32,628	-	12,561	45,189	66,729	8,393	75,122
Tyronza Police	141,174	13,891	-	12,191	2,621	28,703	-	17,050	-	22,112	39,162	34,870	(5,821)	29,049
Van Buren Fire	4,618,668	454,449	-	398,840	13,934	867,223	-	557,801	-	64,294	622,095	1,140,800	603	1,141,403
Van Buren Police	4,177,072	410,998	-	360,707	245,973	1,017,678	-	504,469	-	3,066	507,535	1,031,727	109,252	1,140,979
Vilonia Fire	163,527	16,090	-	14,121	22,636	52,847	-	19,749	-	221	19,970	40,391	14,408	54,799
Vilonia Police	934,695	91,968	-	80,715	33,045	205,728	-	112,884	-	28,891	141,775	230,868	(1,678)	229,190
Waldo Police	45,400	4,467	-	3,921	14,140	22,528	-	5,483	-	11,159	16,642	11,214	3,128	14,342
Waldron Police	775,752	76,329	-	66,989	19,633	162,951	-	93,688	-	50,964	144,652	191,609	(13,554)	178,055
Walnut Ridge Fire	519,943	51,159	-	44,899	11,507	107,565	-	62,794	-	64,938	128,425	8,444	136,869	
Walnut Ridge Police	591,900	58,239	-	51,113	19,226	128,578	-	71,484	-	677	72,161	146,198	8,431	154,629
Ward Fire	84,532	8,317	-	7,300	235	15,852	-	10,209	-	21,275	31,484	20,879	(11,369)	9,510
Ward Police	730,407	71,868	-	63,074	127,674	262,616	-	88,212	-	13,095	101,307	180,409	40,943	221,352
Warren Fire	179,213	17,633	-	15,476	1,703	34,812	-	10,196	-	21,644	31,840	44,265	5,821	50,086
Weiner Police	82,745	8,142	-	7,145	6,698	21,985	-	9,993	-	4,441	14,434	20,438	10,411	30,849
West Fork Fire	187,232	18,422	-	16,168	1,304	35,894	-	22,612	-	1,714	24,326	46,246	(1,042)	45,204
West Fork Police	488,006	48,017	-	42,141	13,483	103,641	-	58,937	-	34,855	93,792	120,536	(5,779)	114,757
West Memphis Fire	6,100,354	600,238	-	526,789	3,286	1,130,313	-	736,746	-	71,616	808,362	1,506,773	(15,646)	1,491,127
West Memphis Police	9,013,547	886,878	-	778,355	144,044	1,809,277	-	1,088,575	-	57,318	1,145,893	2,226,325	14,942	2,241,267
Wheatley Police	121,191	11,924	-	10,465	32,277	54,666	-	14,636	-	1,136	15,772	29,934	11,686	41,620
White Hall Police	1,556,504	153,151	-	134,410	-	287,561	-	187,981	-	80,784	268,765	384,453	(38,172)	346,281
Wilnot Police	52,530	5,169	-	4,536	7,221	16,926	-	6,344	-	67,548	73,892	12,975	(20,947)	(7,972)
Wilson Police	132,859	13,072	-	11,473	16,405	40,950	-	16,045	-	32,170	48,215	32,816	9,943	42,759
Wynne Fire	793,096	78,036	-	68,487	22,282	168,805	-	95,783	-	23,671	119,454	195,893	459	196,352
Wynne Police	1,455,629	143,225	-	125,699	19,986	288,910	-	175,798	-	14,910	190,708	359,537	19,682	379,219
Total	\$ 772,740,914	\$ 76,032,980	\$ -	\$ 66,729,207	\$ 16,679,496	\$ 159,441,683	\$ -	\$ 93,324,649	\$ -	\$ 17,573,907	\$ 110,898,556	\$ 190,865,228	\$ (482,759)	\$ 190,382,469

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Volunteer

As of and for the Year Ended December 31, 2019

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
101-Gamaliel Fpd #5	\$ 105,757	\$ 785	\$ -	\$ 4,825	\$ 20,098	\$ 25,708	\$ 360	\$ 10,691	\$ -	\$ 2,287	\$ 13,338	\$ 21,534	\$ 22,681	\$ 44,215
Alexander Volunteer Fire	12,002	89	-	548	8,558	9,195	41	1,213	-	-	1,254	2,444	2,933	5,377
Alexander Volunteer Police	45,036	334	-	2,055	31,981	34,370	153	4,553	-	-	4,706	9,170	11,004	20,174
Allison Sylamore Volunteer Fire	29,966	222	-	1,367	20,976	22,565	102	3,029	-	-	3,131	6,102	7,321	13,423
Alma Volunteer Fire	135,534	1,006	-	6,183	10,281	17,470	461	13,701	-	10,386	24,548	27,597	(2,205)	25,392
Alpena Volunteer Fire	6,048	45	-	276	4,416	4,737	21	611	-	-	632	1,232	1,478	2,710
Alzheimer Volunteer Fire	16,750	124	-	764	-	888	57	1,693	-	1,140	2,890	3,410	(1,428)	1,982
Alzheimer Volunteer Police	5,071	38	-	231	3,634	3,903	17	513	-	-	530	1,032	1,240	2,272
Altus Volunteer Fire	79,095	587	-	3,608	5,555	9,750	269	7,996	-	1,044	9,309	16,105	11,780	27,885
Altus Volunteer Police	323	2	-	15	2,924	2,941	1	33	-	12,109	12,143	66	(667)	(601)
Amity Volunteer Fire	89,331	663	-	4,075	-	4,738	304	9,031	-	6,268	15,603	18,189	(3,865)	14,324
Amity Volunteer Police	5,583	41	-	255	-	296	19	564	-	125	708	1,137	(64)	1,073
Antioch Volunteer Fire	63,599	472	-	2,901	-	3,373	217	6,429	-	41,405	48,051	12,950	(16,380)	(3,430)
Appleton Rural Volunteer Fire	77,699	577	-	3,545	1,825	5,947	265	7,855	-	17,558	25,678	15,821	(2,308)	13,513
Arch Street Fpd #16	82,589	613	-	3,768	21,150	25,531	281	8,349	-	16,969	25,599	16,816	(7,931)	8,885
Arkadelphia Volunteer Fire	56,203	417	-	2,564	-	2,981	191	5,682	-	20,786	26,659	11,444	(7,583)	3,861
Arkansas City Volunteer Fire	45,367	337	-	2,070	1,366	3,773	154	4,586	-	12,584	17,324	9,237	(2,187)	7,050
Ash Flat Volunteer Fire	83,007	616	-	3,787	6,871	11,274	283	8,391	-	16,502	25,176	16,901	(4,530)	12,371
Ash Flat Volunteer Police	39,035	290	-	1,781	7,376	9,447	133	3,946	-	2,379	6,458	7,948	1,802	9,750
Ashdown Volunteer Fire	112,224	833	-	5,120	-	5,953	382	11,345	-	6,603	18,330	22,850	(4,089)	18,761
Ashdown Volunteer Police	33,736	250	-	1,539	9,512	11,301	115	3,410	-	1,689	5,214	6,869	(598)	6,271
Atkins Volunteer Fire	138,649	1,029	-	6,325	4,840	12,194	472	14,016	-	-	14,488	28,231	102	28,333
Atkins Volunteer Police	16,750	124	-	764	4,189	5,077	57	1,693	-	4,266	6,016	3,410	3,502	6,912
Augusta Volunteer Fire	117,247	870	-	5,349	3,368	9,587	399	11,853	-	6,704	18,956	23,873	(2,077)	21,796
Augusta Volunteer Police	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Austin Volunteer Fire	104,125	773	-	4,750	24,489	30,012	355	10,526	-	156	11,037	21,201	12,568	33,769
Avoca Volunteer Fire	87,375	649	-	3,986	3,379	8,014	298	8,833	-	1,896	11,027	17,791	(8,145)	9,646
Bald Knob Volunteer Fire	117,247	870	-	5,349	1,517	7,736	399	11,853	-	4,541	16,793	23,873	(2,783)	21,090
Bald Knob Volunteer Police	-	-	-	-	-	-	-	-	-	13,430	13,430	-	(4,733)	(4,733)
Barling Volunteer Fire	91,468	679	-	4,173	12,187	17,039	311	9,247	-	8,101	17,659	18,624	4,183	22,807
Barling Volunteer Police	35,084	260	-	1,601	13,426	15,287	119	3,547	-	-	3,666	7,144	4,639	11,783
Barton-Lexa Fire Department, Inc.	260,407	1,933	-	11,880	2,932	16,745	887	26,325	-	8,141	35,353	53,022	(7,502)	45,520
Batesville Volunteer Fire	82,305	611	-	3,755	5,935	10,301	280	8,320	-	2,315	10,915	16,758	(749)	16,009
Batesville Volunteer Police	84,308	626	-	3,846	19,571	24,043	287	8,523	-	-	8,810	17,166	17,624	34,790
Bauxite Volunteer Fire	56,108	416	-	2,560	40,187	43,163	191	5,672	-	-	5,863	11,424	13,711	25,135
Bauxite Volunteer Police	22,940	170	-	1,047	6,132	7,349	78	2,319	-	8,152	10,549	4,671	4,409	9,080
Bay Village Volunteer Fire	11,166	83	-	509	-	592	38	1,129	-	249	1,416	2,274	(161)	2,113
Bay Volunteer Fire	121,852	904	-	5,559	2,947	9,410	415	12,318	-	278	13,011	24,811	(653)	24,158
Bay Volunteer Police	16,986	126	-	775	6,076	6,977	58	1,717	-	2	1,777	3,459	2,714	6,173
Bdr Fd#1	285,768	2,121	-	13,037	3,789	18,947	973	28,889	-	15,563	45,425	58,186	3,342	61,528
Bearden Volunteer Fire	40,667	302	-	1,855	4,087	6,244	138	4,111	-	7,572	11,821	8,280	(91)	8,189
Beaver Lake Volunteer Fire	111,616	828	-	5,092	16,861	22,781	380	11,283	-	10,662	22,325	22,727	5,866	28,593
Beaverfork Volunteer Fire	62,022	460	-	2,829	-	3,289	211	6,270	-	15,272	21,753	12,629	(7,762)	4,867
Bee Branch Volunteer Fire	55,643	413	-	2,538	8,359	11,310	189	5,625	-	1,821	7,635	11,397	11,897	23,227
Beebe Volunteer Fire	128,603	954	-	5,867	14,083	20,904	438	13,001	-	10,327	23,766	26,185	3,653	29,838
Bella Vista Volunteer Fire	-	-	-	-	-	-	-	-	-	10,509	10,509	-	(6,904)	(6,904)

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Volunteer

As of and for the Year Ended December 31, 2019

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Belleville Volunteer Fire	\$ 77,889	\$ 578	\$ -	\$ 3,553	\$ 6,404	\$ 10,535	\$ 265	\$ 7,874	\$ -	\$ 5,613	\$ 13,752	\$ 15,859	\$ 3,079	\$ 18,938
Benton Volunteer Police	1,072	8	-	49	664	721	4	108	-	1,557	1,669	218	(2,148)	(1,930)
Bentonville Volunteer Fire	7,216	54	-	329	1,101	1,484	25	729	-	4,596	5,350	1,469	(9,673)	(8,204)
Bentonville Volunteer Police	11,166	83	-	509	7,795	8,387	38	1,129	-	-	1,167	2,274	2,704	4,978
Bergman Volunteer Fire Association	44,295	329	-	2,021	-	2,350	151	4,478	-	19,264	23,893	9,019	(9,309)	(290)
Berryville Volunteer Fire	78,630	584	-	3,587	1,346	5,517	268	7,949	-	13,692	21,909	16,010	(4,922)	11,088
Berryville Volunteer Police	5,583	41	-	255	2,125	2,421	19	564	-	2,643	3,226	1,137	(3,207)	(2,070)
Bethel Heights Volunteer Fire	56,203	417	-	2,564	2,865	5,846	191	5,682	-	8,994	14,867	11,444	2,768	14,212
Bethel Heights Volunteer Police	5,954	44	-	272	-	316	20	602	-	5,389	6,011	1,212	(4,578)	(3,366)
Bethesda Area Volunteer Fire	89,284	663	-	4,073	7,548	12,284	304	9,026	-	-	9,330	18,179	15,132	33,311
Big Creek Volunteer Fire	67,558	501	-	3,082	-	3,583	230	6,830	-	6,442	13,502	13,756	(6,077)	7,679
Bigelow Volunteer Fire	38,893	289	-	1,774	-	2,063	132	3,932	-	3,126	7,190	7,919	(1,913)	6,006
Bigger-Reyno Volunteer Fire	99,890	741	-	4,557	13,780	19,078	340	10,098	-	4,381	14,819	20,339	6,650	26,989
Biscoe Volunteer Fire	28,381	211	-	1,295	-	1,506	97	2,869	-	4,380	7,346	5,779	(2,482)	3,297
Bismarck Fire Pro Association	56,810	422	-	2,592	3,406	6,420	193	5,743	-	5,644	11,580	11,567	(1,542)	10,025
Black Rock Volunteer Police	5,583	41	-	255	2	298	19	564	-	144	727	1,137	(64)	1,073
Blytheville Volunteer Police	-	-	-	-	-	-	-	-	-	-	-	-	(921)	(921)
Bonanza Volunteer Fire	107,248	796	-	4,893	21,864	27,553	365	10,842	-	-	11,207	21,837	20,795	42,632
Bono Fid Volunteer Fire	124,131	921	-	5,663	7,037	13,621	423	12,549	-	9,755	22,727	25,275	(2,437)	22,838
Bono Volunteer Police	21,402	159	-	976	4,025	5,160	73	2,164	-	2,651	4,888	4,358	1,552	5,910
Booneville Volunteer Fire	61,975	460	-	2,827	-	3,287	211	6,265	-	4,731	11,207	12,619	(5,423)	7,196
Boston Mountain Volunteer Fire	117,988	876	-	5,383	1,948	8,207	402	11,928	-	4,793	17,123	24,024	4,479	28,503
Bradford Volunteer Fire	105,757	785	-	4,825	-	5,610	360	10,691	-	10,827	21,878	21,534	(4,976)	16,558
Bradford Volunteer Police	11,214	83	-	512	8,547	9,142	38	1,134	-	3,851	5,023	2,283	1,813	4,096
Bradley County Rural Volunteer Fire	56,250	417	-	2,566	17,867	20,850	192	5,686	-	609	6,487	11,453	13,280	24,733
Bradley Volunteer Fire	50,249	373	-	2,292	11,670	14,335	171	5,080	-	-	5,251	10,231	4,956	15,187
Bradley Volunteer Police	16,560	123	-	755	5,854	6,732	56	1,674	-	980	2,710	3,372	3,588	6,960
Brinkley Volunteer Fire	57,370	426	-	2,617	210	3,253	195	5,800	-	2,766	8,761	11,681	(3,635)	8,046
Brinkley Volunteer Police	11,166	83	-	509	-	592	38	1,129	-	249	1,416	2,274	(129)	2,145
Brookland Fire Protection District	161,723	1,200	-	7,378	20,361	28,939	551	16,349	-	1,708	18,608	32,929	10,238	43,167
Brookland Volunteer Police	16,702	124	-	762	4,764	5,650	57	1,688	-	7,912	9,657	3,401	3,369	6,770
Bruno Fire Protection District	99,803	741	-	4,553	-	5,294	340	10,089	-	7,476	17,905	20,321	(2,041)	18,280
Bryant Volunteer Fire	-	-	-	-	-	-	-	-	-	-	-	-	(836)	(836)
Bryant Volunteer Police	39,690	295	-	1,811	677	2,783	135	4,012	-	321	4,468	8,081	1,786	9,867
Buena Vista Volunteer Fire	22,333	166	-	1,019	-	1,185	76	2,258	-	2,613	4,947	4,547	(1,674)	2,873
Buford Volunteer Fire	109,061	809	-	4,975	169	5,953	371	11,025	-	24,171	35,567	22,206	(7,020)	15,186
Bull Shoals Volunteer Fire	83,748	622	-	3,821	10,820	15,263	285	8,466	-	8,664	17,415	17,052	(2,328)	14,724
Bull Shoals Volunteer Police	11,166	83	-	509	3,564	4,156	38	1,129	-	1,930	3,097	2,274	(125)	2,149
Burnt Ridge Volunteer Fire	50,154	372	-	2,288	6,711	9,371	171	5,070	-	3,741	8,982	10,212	(1,673)	8,539
Butterfield Volunteer Fire	156,377	1,161	-	7,134	9,202	17,497	532	15,808	-	4,709	21,049	31,840	(4,780)	27,060
Cabot Volunteer Fire	44,437	330	-	2,027	1,432	3,789	151	4,492	-	5,000	9,643	9,048	(1,368)	7,680
Caddo Valley Volunteer Fire	84,260	625	-	3,844	7,554	12,023	287	8,518	-	1,153	9,958	17,157	5,900	23,057
Caddo Valley Volunteer Police	61,833	459	-	2,821	23,890	27,170	211	6,251	-	1,971	8,433	12,590	12,414	25,004
Cairo Volunteer Fire	29,824	221	-	1,361	-	1,582	102	3,015	-	9,430	12,547	6,073	(5,515)	558
Caldwell Volunteer Fire	119,991	891	-	5,474	9,895	16,260	409	12,130	-	-	12,539	24,432	10,144	34,576
Calico Rock Volunteer Fire	101,010	750	-	4,608	-	5,358	344	10,211	-	13,819	24,374	20,567	(13,380)	7,187

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Volunteer

As of and for the Year Ended December 31, 2019

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Calion Volunteer Fire	\$ 84,024	\$ 624	\$ -	\$ 3,833	\$ 3,316	\$ 7,773	\$ 286	\$ 8,494	\$ -	\$ 87	\$ 8,867	\$ 17,108	\$ (5,413)	\$ 11,695
Calvert Township Volunteer Fire	55,367	411	-	2,526	2,637	5,574	189	5,597	-	3,017	8,803	11,273	(3,020)	8,253
Camden Volunteer Fire	22,333	166	-	1,019	-	1,185	76	2,258	-	3,371	5,705	4,547	(2,954)	1,593
Cammack Village Volunteer Police	16,750	124	-	764	-	888	57	1,693	-	6,776	8,526	3,410	(3,031)	379
Camp Volunteer Fire	56,203	417	-	2,564	1,515	4,496	191	5,682	-	10,315	16,188	11,444	(2,311)	9,133
Cane Creek Volunteer Fire	61,415	456	-	2,802	1,170	4,428	209	6,209	-	7,296	13,714	12,505	(2,687)	9,818
Capps-Batavia Volunteer Fire	101,333	752	-	4,623	8,454	13,829	345	10,244	-	1,336	11,925	20,633	5,547	26,180
Caraway Volunteer Fire	94,220	699	-	4,298	-	4,997	321	9,525	-	2,587	12,433	19,185	(4,067)	15,118
Carlisle Volunteer Fire	122,736	911	-	5,599	7,915	14,425	418	12,408	-	15,978	28,804	24,991	4,939	29,930
Carthage Volunteer Fire	16,750	124	-	764	-	888	57	1,693	-	7,793	9,543	3,410	(6,632)	(3,222)
Cash Volunteer Fire	22,333	166	-	1,019	-	1,185	76	2,258	-	8,888	11,222	4,547	(5,918)	(1,371)
Cave City Volunteer Fire	144,185	1,070	-	6,578	1,081	8,729	491	14,576	-	7,428	22,495	29,358	(4,380)	24,978
Cave City Volunteer Police	23,500	174	-	1,072	16,221	17,467	80	2,376	-	-	2,456	4,785	5,741	10,526
Cave Springs Volunteer Fire	118,178	877	-	5,391	5,025	11,293	402	11,947	-	9,832	22,181	24,063	(1,955)	22,108
Cave Springs Volunteer Police	22,475	167	-	1,025	-	1,192	77	2,272	-	8,190	10,539	4,576	(6,512)	(1,936)
Center Grove Volunteer Fire	46,479	345	-	2,120	4,083	6,548	158	4,699	-	32,164	37,021	9,464	(4,705)	4,759
Center Volunteer Fire	44,437	330	-	2,027	-	2,357	151	4,492	-	5,236	9,879	9,048	(2,574)	6,474
Centerton Volunteer Fire	55,603	413	-	2,537	-	2,950	189	5,621	-	27,600	33,410	11,322	(28,680)	(17,358)
Centerton Volunteer Police	28,011	208	-	1,278	10,309	11,795	95	2,832	-	-	2,927	5,703	6,115	11,818
Central City Volunteer Fire	6,143	46	-	280	317	643	21	621	-	33	675	1,251	73	1,324
Central City Volunteer Police	189	1	-	9	138	148	1	19	-	-	20	39	46	85
Chambersville Volunteer Fire	33,499	249	-	1,528	-	1,777	114	3,386	-	1,549	5,049	6,821	(801)	6,020
Charleston Volunteer Fire	84,536	627	-	3,857	-	4,484	288	8,546	-	1,522	10,356	17,213	(3,525)	13,688
Charlotte Volunteer Fire	50,391	374	-	2,299	1,385	4,058	172	5,094	-	13,279	18,545	10,260	(1,452)	8,808
Cherokee Village Volunteer Fire	1,861	14	-	85	1,256	1,355	6	188	-	-	194	379	454	833
Cherokee Village Volunteer Police	38,940	289	-	1,776	4,917	6,982	133	3,937	-	1,809	5,879	7,929	4,113	12,042
Cherry Hill Volunteer Fire	55,832	414	-	2,547	9,043	12,004	190	5,644	-	2,617	8,451	11,368	(180)	11,188
Cherry Valley Volunteer Fire	39,082	290	-	1,783	5,912	7,985	133	3,951	-	9,611	13,695	7,958	(315)	7,643
Cherry Valley Volunteer Police	465	3	-	21	340	364	2	47	-	52	101	95	(776)	(681)
Chidester Volunteer Fire	62,156	461	-	2,836	-	3,297	212	6,283	-	854	7,349	12,656	(635)	12,021
Chimes Volunteer Fire	77,699	577	-	3,545	1,966	6,088	265	7,855	-	3,506	11,626	15,821	(5,699)	10,122
Choctaw Volunteer Fire	111,057	824	-	5,066	2,493	8,383	378	11,227	-	4,449	16,054	22,613	(3,942)	18,671
Cincinnati Volunteer Fire	61,833	459	-	2,821	4,529	7,809	211	6,251	-	698	7,160	12,590	2,567	15,157
Clarendon Volunteer Fire	64,112	476	-	2,925	1,538	4,939	218	6,481	-	14,243	20,942	13,054	(9,734)	3,320
Clarksville Volunteer Fire	119,849	890	-	5,468	-	6,358	408	12,116	-	9,846	22,370	24,403	(6,209)	18,194
Clarksville Volunteer Police	-	-	-	-	1,891	1,891	-	-	-	-	3,854	-	(15)	(15)
Clinton Volunteer Fire	134,138	996	-	6,119	-	7,115	457	13,560	-	5,866	19,883	27,312	(4,093)	23,219
Coal Hill Volunteer Fire	55,832	414	-	2,547	-	2,961	190	5,644	-	11,654	17,488	11,368	(723)	10,645
Coal Hill Volunteer Police	5,583	41	-	255	3,033	3,329	19	564	-	10,389	10,972	1,137	644	1,781
Collegeville Volunteer Fire	124,644	925	-	5,686	2,538	9,149	424	12,600	-	10,575	23,599	25,379	15,097	40,476
Colt Volunteer Fire	37,079	275	-	1,692	2,066	4,033	126	3,748	-	6,471	10,345	7,550	(4,650)	2,900
Compton Volunteer Fire Assoc	61,226	454	-	2,793	-	3,247	208	6,189	-	5,664	12,061	12,466	(1,344)	11,122
Conway County Volunteer Fire	907,265	6,741	-	41,385	-	48,126	3,095	91,720	-	120,536	215,531	184,731	(82,863)	101,868
Cootemecook Volunteer Fire	61,320	455	-	2,797	-	3,252	209	6,199	-	2,232	8,640	12,486	(1,979)	10,507
Cord Volunteer Fire	110,126	817	-	5,024	4,553	10,394	375	11,133	-	2,984	14,492	22,423	4,713	27,136
Coming Volunteer Fire	110,315	819	-	5,033	2,650	8,502	376	11,152	-	3,435	14,963	22,462	2,760	25,222

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Volunteer

As of and for the Year Ended December 31, 2019

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Cotter Volunteer Fire	\$ 30,337	\$ 225	\$ -	\$ 1,384	\$ 4,634	\$ 6,243	\$ 103	\$ 3,067	\$ -	\$ 31,548	\$ 34,718	\$ 6,177	\$ (8,643)	\$ (2,466)
Cotter Volunteer Police	5,583	41	-	255	5	301	19	564	-	108	691	1,137	(54)	1,083
Cotter/Gassville Rural Volunteer Fire	50,525	375	-	2,305	6,561	9,241	172	5,108	-	1,746	7,026	10,288	19	10,307
Cotton Plant Volunteer Fire	16,750	124	-	764	-	888	57	1,693	-	6,671	8,421	3,410	(5,329)	(1,919)
Cotton Plant Volunteer Police	237	2	-	11	173	186	1	24	-	814	839	48	(1,198)	(1,150)
Cottonwood Rural Fire Assoc	77,699	577	-	3,545	2,743	6,865	265	7,855	-	14,943	23,063	15,821	(8,297)	7,524
County Line Volunteer Fire Ass	78,441	582	-	3,578	-	4,160	267	7,930	-	5,369	13,566	15,972	(6,524)	9,448
Cove Rural Volunteer Fire	56,297	418	-	2,568	-	2,986	192	5,691	-	16,114	21,997	11,463	(11,733)	(270)
Crawfordsville Volunteer Fire	55,556	412	-	2,534	3,019	5,965	189	5,616	-	33,215	39,020	11,312	(8,026)	3,286
Crossett Volunteer Fire	11,166	83	-	509	-	592	38	1,129	-	249	1,416	2,274	1,588	3,862
Crossett Volunteer Police	10,938	81	-	499	-	580	37	1,106	-	431	1,574	2,227	1,486	3,713
Crow Mountain Fire Protection District	113,336	841	-	5,170	849	6,860	386	11,457	-	28,072	39,915	23,077	(17,816)	5,261
Crystal Fire Protection District	100,127	743	-	4,568	2,010	7,321	341	10,122	-	10,294	20,757	20,387	(6,473)	13,914
Curtis Rural Volunteer Fire	16,426	122	-	749	-	871	56	1,661	-	13,066	14,783	3,345	(8,243)	(4,898)
Dalton Volunteer Fire	78,165	580	-	3,566	4,261	8,407	266	7,902	-	5,307	13,475	15,915	852	16,767
Damascus Volunteer Fire	45,131	335	-	2,059	680	3,074	154	4,562	-	615	5,331	9,189	1,711	10,900
Danville Volunteer Fire	106,128	788	-	4,842	2,289	7,919	361	10,729	-	6,624	17,714	21,609	(1,734)	19,875
Dardanelle Volunteer Fire	89,891	667	-	4,101	-	4,768	306	9,087	-	11,716	21,109	18,303	(5,178)	13,125
Dardanelle Volunteer Police	2,326	17	-	106	1,699	1,822	8	235	-	-	243	474	568	1,042
De Queen Volunteer Fire	116,592	865	-	5,319	-	6,184	397	11,787	-	6,558	18,742	23,740	(5,438)	18,302
Deann Volunteer Fire	34,059	253	-	1,554	231	2,038	116	3,443	-	8,074	11,633	6,935	(5,541)	1,394
Decatur Volunteer Fire	56,068	416	-	2,558	1,135	4,109	191	5,668	-	13,167	19,026	11,416	(6,076)	5,340
Decatur Volunteer Police	39,082	290	-	1,783	19,736	21,809	133	3,951	-	-	4,084	7,958	9,476	17,434
Deer Volunteer Fire	44,618	331	-	2,035	-	2,366	152	4,511	-	4,060	8,723	9,085	(4,091)	4,994
Delaware Volunteer Fire	100,497	746	-	4,585	-	5,331	342	10,159	-	9,292	19,793	20,463	12,412	32,875
Demott Volunteer Fire	100,221	744	-	4,572	15,128	20,444	341	10,132	-	7,600	18,073	20,406	2,488	22,894
Des Arc Volunteer Fire	89,844	667	-	4,099	-	4,766	306	9,082	-	7,524	16,912	18,293	(3,052)	15,241
Des Arc Volunteer Police	33,499	249	-	1,528	23,265	25,042	114	3,386	-	3,500	6,821	8,184	8,184	15,005
Desha Volunteer Fire	73,607	546	-	3,358	1,577	5,481	251	7,441	-	9,133	16,825	14,987	(2,653)	12,334
Devalls Bluff Volunteer Fire	61,928	460	-	2,825	20,742	24,027	211	6,260	-	19,409	25,880	12,609	2,126	14,735
Devalls Bluff Volunteer Police	5,071	38	-	231	3,396	3,665	17	513	-	-	530	1,032	1,239	2,271
Dewitt Volunteer Fire	100,497	746	-	4,585	2,557	7,888	342	10,159	-	1,403	11,904	20,463	829	21,292
Diaz Volunteer Fire	82,770	614	-	3,776	16,008	20,398	282	8,367	-	1,115	9,764	16,853	5,334	22,187
Diaz Volunteer Police	16,750	124	-	764	1,897	2,785	57	1,693	-	4,373	6,123	3,410	1,520	4,930
Dierks Volunteer Police	11,908	88	-	543	4,389	5,020	41	1,204	-	2,034	3,279	2,425	940	3,365
District 7 Crawford Co. Volunt	67,653	502	-	3,086	3,569	7,157	230	6,839	-	12,822	19,891	13,775	(5,468)	8,307
Dodd Mountain Volunteer Fire	61,139	454	-	2,789	-	3,243	208	6,181	-	9,636	16,025	12,449	(12,913)	(464)
Dover Volunteer Fire	79,237	588	-	3,615	661	4,864	270	8,010	-	9,159	17,439	16,134	(3,277)	12,857
Dover Volunteer Police	21,591	160	-	985	4,340	5,485	74	2,183	-	1,881	4,138	4,396	1,085	5,481
Dumas Volunteer Fire	99,938	742	-	4,559	507	5,808	340	10,103	-	6,120	16,563	20,349	(3,105)	17,244
Dyess Volunteer Fire	40,849	303	-	1,864	4,748	6,915	139	4,129	-	2,323	6,591	8,317	(55)	8,262
Earle Volunteer Fire	70,996	527	-	3,239	899	4,665	242	7,177	-	14,196	21,615	14,456	(7,181)	7,275
East Camden Volunteer Fire	72,164	536	-	3,292	1,910	5,738	246	7,295	-	4,864	12,405	14,693	(4,505)	10,188
East End Fire Protection District	127,159	944	-	5,801	19,942	26,687	433	12,855	-	5,203	18,491	25,891	(1,577)	24,314
East Pulaski County Volunteer Fire	28,618	212	-	1,306	19,666	21,184	97	2,893	-	-	2,990	5,827	6,991	12,818
El Dorado Volunteer Police	-	-	-	-	-	-	-	-	-	4,030	4,030	-	(1,428)	(1,428)

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Volunteer

As of and for the Year Ended December 31, 2019

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Elaine Volunteer Fire	\$ 84,868	\$ 630	\$ -	\$ 3,872	\$ 4,385	\$ 8,887	\$ 289	\$ 8,579	\$ -	\$ 4,685	\$ 13,553	\$ 17,280	\$ 1,066	\$ 18,346
Elkins Volunteer Fire	115,575	858	-	5,273	-	6,131	394	11,684	-	23,484	35,562	23,533	(10,123)	13,410
Elkins Volunteer Police	16,474	122	-	752	1,928	2,802	56	1,665	-	475	2,196	3,354	1,146	4,500
Elm Springs Volunteer Police	51,834	385	-	2,365	4,463	7,213	176	5,240	-	3,694	9,110	10,554	2,454	13,008
Emmet Volunteer Fire	44,666	332	-	2,038	6,685	9,055	152	4,515	-	4,916	9,583	9,094	(1,971)	7,123
Emp Rural Fire Association	99,843	741	-	4,555	-	5,296	340	10,093	-	7,158	17,591	20,329	(1,361)	18,968
England Volunteer Fire	92,028	683	-	4,198	-	4,881	313	9,303	-	10,514	20,130	18,738	(9,416)	9,322
Etowah Volunteer Fire	60,997	453	-	2,783	-	3,236	208	6,166	-	3,302	9,676	12,420	(4,223)	8,197
Eudora Volunteer Fire	78,165	580	-	3,566	6,324	10,470	266	7,902	-	2,114	10,282	15,915	587	16,502
Eureka Springs Volunteer Fire	106,822	793	-	4,873	-	5,666	364	10,799	-	1,907	13,070	21,750	(1,735)	20,015
Eureka Springs Volunteer Police	45,691	339	-	2,084	11,806	14,229	156	4,619	-	4,775	9,303	9,303	7,962	17,265
Evansville Volunteer Fire	55,414	411	-	2,528	-	2,939	189	5,602	-	23,099	28,890	11,283	(9,701)	1,582
Evening Shade Volunteer Fire	50,809	377	-	2,318	13,363	16,058	173	5,136	-	1,484	6,793	10,345	6,884	17,229
Faircrest Volunteer Fire	90,214	670	-	4,116	6,714	11,500	307	9,120	-	2,164	11,591	18,369	(3,608)	14,761
Fairfield Bay Volunteer Fire	161,865	1,201	-	7,384	2,011	10,596	551	16,363	-	2,462	19,376	32,958	1,223	34,181
Fairview Fire Protection District Volunteer Fire	67,369	500	-	3,073	3,875	7,448	229	6,810	-	4,877	11,916	13,717	743	14,460
Fairview Rural Fire District	44,666	332	-	2,038	2,995	5,365	152	4,515	-	15,666	20,333	9,094	(5,805)	3,289
Farmington Volunteer Fire	117,807	874	-	5,374	-	6,248	401	11,909	-	10,488	22,798	23,987	(4,607)	19,380
Farmington Volunteer Police	28,523	212	-	1,301	11,239	12,752	97	2,883	-	4,077	7,057	5,808	6,755	12,563
Fifty Six Volunteer Fire	44,390	329	-	2,025	31,732	34,086	151	4,487	-	4,638	9,038	10,847	10,847	19,885
Fire District #6 Crawford Co	49,318	366	-	2,250	1,997	4,613	168	4,986	-	5,670	10,824	10,042	1,838	11,880
Fisher Volunteer Fire	72,723	540	-	3,318	13,276	17,134	248	7,352	-	151	7,751	14,807	3,144	17,951
Flippin Volunteer Fire	77,794	577	-	3,549	5,823	9,949	265	7,864	-	9,895	18,024	15,840	2,130	17,970
Flippin Volunteer Police	21,308	158	-	972	-	1,130	73	2,154	-	7,467	9,694	4,339	(3,314)	1,025
Floral Volunteer Fire	24,005	178	-	1,095	-	1,273	82	2,427	-	4,197	6,706	4,888	(2,529)	2,359
Fordyce Volunteer Fire	44,666	332	-	2,038	1,589	3,959	152	4,515	-	5,404	10,071	9,094	(2,717)	6,377
Foreman Volunteer Fire	72,905	541	-	3,326	-	3,867	248	7,370	-	7,538	15,156	14,844	(5,913)	8,931
Forest City Volunteer Fire	33,594	249	-	1,533	-	1,782	114	3,396	-	2,748	6,258	6,840	(1,779)	5,061
Forest City Volunteer Police	27,963	208	-	1,276	5,945	7,429	95	2,827	-	4,978	7,900	5,694	1,266	6,960
Fort Smith Volunteer Police	10,748	80	-	490	-	570	37	1,087	-	3,400	4,524	2,189	(2,884)	(695)
Fox Volunteer Fire	83,235	618	-	3,797	2,003	6,418	283	8,414	-	4,502	13,199	16,948	(2,499)	14,449
Frenchport Volunteer Fire	77,699	577	-	3,545	11,172	15,294	265	7,855	-	6,707	14,827	15,821	8,881	24,702
Gallatin Volunteer Fire	50,856	377	-	2,320	5,088	7,785	173	5,141	-	18,776	24,090	10,355	(2,034)	8,321
Garland Volunteer Fire	33,499	249	-	1,528	-	1,777	114	3,386	-	744	4,244	6,821	(387)	6,434
Garnett Volunteer Fire	79,237	588	-	3,615	56,426	60,629	270	8,010	-	-	8,280	16,134	19,361	35,495
Gassville Volunteer Fire	89,142	662	-	4,067	2,201	6,930	304	9,011	-	5,453	14,768	18,150	(706)	17,444
Gassville Volunteer Police	16,986	126	-	775	5,161	6,062	58	1,717	-	1,962	3,737	3,459	1,478	4,937
Gentry Volunteer Fire	138,421	1,027	-	6,315	3,442	10,784	471	13,993	-	12,141	26,605	28,184	(4,055)	24,129
Gentry Volunteer Police	6,656	49	-	304	5,978	6,331	23	673	-	16,539	17,235	1,355	(4,381)	(3,026)
Gillett Volunteer Fire	50,714	376	-	2,314	1,347	4,037	173	5,127	-	619	5,919	10,326	1,089	11,415
Gillham Volunteer Fire	50,249	373	-	2,292	35,018	37,683	171	5,080	-	-	5,251	10,231	12,277	22,508
Glenwood Volunteer Fire	99,196	736	-	4,525	9,589	14,850	338	10,028	-	4,052	14,418	20,198	(939)	19,259
Glenwood Volunteer Police	38,104	283	-	1,738	11,587	13,608	130	3,852	-	16,874	20,856	7,759	2,962	10,721
Goshen Fire Dist. Assoc	108,967	809	-	4,971	11,495	17,275	371	11,016	-	18,208	29,595	22,187	(4,150)	18,037
Goshen Volunteer Police	23,121	172	-	1,055	16,743	17,970	79	2,337	-	2,074	4,490	4,708	4,222	8,930
Gosnell Volunteer Fire	122,783	911	-	5,601	-	6,512	418	12,412	-	22,635	35,465	25,000	(6,283)	18,717

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Volunteer

As of and for the Year Ended December 31, 2019

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Contributions and Proportionate Share of Contributions	Total Employer Pension Expense	
Gould Volunteer Fire	\$ 72,581	\$ 539	\$ -	\$ 3,311	\$ 534	\$ 4,384	\$ 247	\$ 7,337	\$ -	\$ 1,389	\$ 8,973	\$ 14,779	\$ 3,765	\$ 18,544	
Grady Volunteer Fire	99,938	742	-	4,559	5,164	10,465	340	10,103	-	2,026	12,469	20,349	(5,021)	15,328	
Gravel Ridge Fire Protection Dist.	117,247	870	-	5,349	299	6,518	399	11,853	-	12,382	24,634	23,873	(2,629)	21,244	
Gravette Volunteer Fire	175,311	1,301	-	7,998	37,926	47,225	597	17,722	-	5,118	23,437	35,696	12,938	48,634	
Gravette Volunteer Police	10,843	80	-	495	3,541	4,116	37	1,096	-	1,995	3,128	2,208	1,508	3,716	
Grayson Fire Assoc	27,687	205	-	1,263	-	1,468	94	2,799	-	7,051	9,944	5,637	(4,618)	1,019	
Green Forest Volunteer Fire	85,380	634	-	3,895	2,120	6,649	291	8,631	-	654	9,576	17,385	1,294	18,679	
Green Forest Volunteer Police	-	-	-	-	80	80	-	-	-	203	203	-	(870)	(870)	
Greenbrier Volunteer Fire	111,900	831	-	5,105	6,848	12,784	381	11,312	-	21,349	33,042	22,784	(5,780)	17,004	
Greenland Volunteer Police	5,583	41	-	255	-	296	19	564	-	125	708	1,137	(64)	1,073	
Greenwood Rural Volunteer Fire	106,640	791	-	4,865	17,065	22,721	363	10,780	-	26,268	37,411	21,713	(282)	21,431	
Greenwood Volunteer Fire (747134)	170,847	1,268	-	7,794	824	9,886	582	17,271	-	10,507	28,360	34,787	(4,322)	30,465	
Greenwood Volunteer Fire (747139)	78,228	581	-	3,569	35,703	39,853	266	7,908	-	8,174	15,928	19,059	19,059	34,987	
Greenwood Volunteer Police	-	-	-	-	-	-	-	-	-	2,106	2,106	-	(1,416)	(1,416)	
Greens Ferry Volunteer Fire	133,997	995	-	6,113	1,149	8,257	456	13,546	-	6,669	20,671	27,283	(6,593)	20,690	
Grover Township Volunteer Fire	84,773	629	-	3,867	2,870	7,366	289	8,570	-	4,924	13,783	17,261	153	17,414	
Grubbs Volunteer Fire	100,450	746	-	4,583	13,935	19,264	342	10,155	-	118	10,615	20,453	3,159	23,612	
Gum Springs Volunteer Fire	88,818	659	-	4,052	6,121	10,832	302	8,979	-	149	9,430	18,085	3,126	21,211	
Gardon Volunteer Fire	68,859	511	-	3,141	-	3,652	234	6,961	-	7,301	14,496	14,021	(1,694)	12,327	
Guy Community Volunteer Fire	67,558	501	-	3,082	20,793	24,376	230	6,830	-	855	7,915	13,756	2,360	16,116	
Hackett Volunteer Fire	117,712	874	-	5,370	13,123	19,367	401	11,900	-	-	12,301	23,968	9,292	33,260	
Hackett Volunteer Police	5,954	44	-	272	179	495	20	602	-	33	655	1,212	19	1,231	
Hagarville Rfd #3	83,283	618	-	3,799	-	4,417	284	8,419	-	6,314	15,017	16,957	(2,986)	13,971	
Halley Volunteer Fire	50,438	374	-	2,301	5,568	8,243	172	5,099	-	5,166	10,437	10,270	2,771	13,041	
Hamburg Volunteer Fire	114,037	846	-	5,202	1,160	7,208	388	11,528	-	4,569	16,485	23,220	(1,545)	21,675	
Hampton Volunteer Fire	55,927	415	-	2,551	339	3,305	190	5,654	-	23,865	29,709	11,387	(10,600)	787	
Hampton Volunteer Police	-	-	-	-	1	1	-	-	-	2,099	2,099	-	(486)	(486)	
Hand Cove Fire Prot District	106,357	789	-	4,852	10,552	16,193	362	10,752	-	8,485	19,599	21,656	(1,576)	20,080	
Hardin Volunteer Fire	27,545	204	-	1,257	5,872	7,333	94	2,785	-	4,131	7,010	5,609	(459)	5,150	
Hardy Volunteer Fire	88,495	657	-	4,037	28,933	33,627	301	8,946	-	9,536	18,783	18,019	(637)	17,382	
Hardy Volunteer Police	10,378	77	-	473	7,118	7,668	35	1,049	-	1,084	2,113	2,113	2,534	4,647	
Hammon Volunteer Fire	67,558	501	-	3,082	-	3,583	230	6,830	-	5,570	12,630	13,756	(5,801)	7,955	
Harrell Volunteer Fire	80,728	599	-	3,683	593	4,875	275	8,161	-	4,221	12,657	16,437	(5,136)	11,301	
Harrisburg Volunteer Fire	83,519	620	-	3,810	-	4,480	284	8,443	-	9,782	18,509	17,006	(6,323)	10,683	
Harrisburg Volunteer Police	-	-	-	-	-	-	-	-	-	3,162	3,162	-	(3,202)	(3,202)	
Harrison Volunteer Fire	32,056	238	-	1,462	14,723	16,423	109	3,241	-	10,446	13,796	6,527	270	6,797	
Harrison Volunteer Police	39,082	290	-	1,783	572	2,645	133	3,951	-	608	4,692	7,958	(1,930)	6,028	
Hartford Volunteer Fire	104,921	779	-	4,787	5,571	11,137	357	10,607	-	3,726	14,690	21,363	159	21,522	
Hartford Volunteer Police	5,354	40	-	244	4,525	4,809	18	541	-	4,145	4,704	1,090	631	1,721	
Haskell Volunteer Fire	88,866	660	-	4,054	-	4,714	303	8,984	-	15,654	24,941	18,094	(11,464)	6,630	
Haskell Volunteer Police	21,962	163	-	1,002	3,427	4,592	75	2,220	-	6,390	8,685	4,472	2,064	6,536	
Hatfield Volunteer Fire	63,978	475	-	2,919	867	4,261	218	6,468	-	360	7,046	13,027	(81)	12,946	
Hazen Volunteer Fire	105,891	786	-	4,831	7,716	13,333	361	10,705	-	1,051	12,117	21,561	535	22,096	
Heber Springs Volunteer Fire	128,413	953	-	5,858	205	7,016	437	12,982	-	4,365	17,784	26,147	(220)	25,927	
Hector Volunteer Police	11,584	86	-	528	1,482	2,096	39	1,171	-	4,129	5,339	2,359	141	2,500	
Helena-West Helena Volunteer Fire	39,453	293	-	1,800	3,611	5,704	134	3,988	-	1,038	5,160	8,033	5,690	13,723	

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Volunteer

As of and for the Year Ended December 31, 2019

Employer	Deferred Outflows of Resources							Deferred Inflows of Resources					Pension Expense		
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Contributions and Proportionate Share of Contributions	Total Employer Pension Expense	
Helena-West Helena Volunteer Police	\$ 43,640	\$ 324	\$ -	\$ 1,991	\$ -	\$ 2,315	\$ 149	\$ 4,412	\$ -	\$ 9,350	\$ 13,911	\$ 8,886	\$ (6,998)	\$ 1,888	
Hensley Volunteer Fire	70,957	527	-	3,237	3,855	7,619	242	7,173	-	9,258	16,673	14,448	490	14,938	
Hermitage Volunteer Fire	49,641	368	-	2,265	1,491	4,124	169	5,018	-	1,404	6,591	10,108	1,792	11,900	
Hermitage Volunteer Police	11,308	84	-	516	1,576	2,176	39	1,143	-	110	1,292	2,303	2,412	4,715	
Hickory Creek Volunteer Fire	44,248	328	-	2,019	-	2,347	151	4,473	-	8,241	12,865	9,009	(7,408)	1,601	
Hickory Ridge Volunteer Fire	89,331	663	-	4,075	34,901	39,639	304	9,031	-	5,726	15,061	18,189	2,404	20,593	
Higginson Volunteer Fire (884234)	60,295	448	-	2,751	337	3,536	205	6,095	-	13,158	19,458	12,277	(3,480)	8,797	
Higginson Volunteer Fire (884239)	32,474	241	-	1,481	18,086	19,808	111	3,283	-	-	-	-	7,921	14,533	
Higginson Volunteer Police (884224)	20,101	149	-	917	1,463	2,529	68	2,032	-	5,729	7,829	4,093	1,156	5,249	
Higginson Volunteer Police (884229)	9,802	73	-	447	5,281	5,801	33	991	-	-	1,024	1,996	2,390	4,386	
Highfill Volunteer Fire	140,652	1,044	-	6,417	15,059	22,520	479	14,219	-	3,314	18,012	28,639	5,595	34,234	
Highfill Volunteer Police	40,155	298	-	1,832	12,355	14,485	137	4,059	-	-	4,196	8,176	5,885	14,061	
Highland Volunteer Fire	72,771	540	-	3,320	21,444	25,304	248	7,357	-	1,171	8,776	14,817	13,383	28,200	
Highland Volunteer Police	22,751	169	-	1,038	15,844	17,051	77	2,300	-	-	2,377	4,632	5,558	10,190	
Highway 15 South Volunteer Fire	112,318	834	-	5,124	-	5,958	382	11,354	-	21,855	33,591	22,870	(15,953)	6,917	
Highway 286 East Volunteer Fire	105,710	785	-	4,822	6,091	11,698	360	10,686	-	6,113	17,159	21,524	(2,486)	19,038	
Highway 70 West Fpa	149,816	1,112	-	6,835	21,350	29,297	510	15,145	-	5,056	20,711	30,504	12,696	43,200	
Highway 94 East Volunteer Fire	55,879	415	-	2,549	38,667	41,631	190	5,649	-	-	5,839	11,378	13,651	25,029	
Hilltop Fire District# 51	100,355	745	-	4,578	10,729	16,052	342	10,145	-	1,661	12,148	20,434	786	21,220	
Hilltop Volunteer Fire	94,638	702	-	4,317	13,906	18,925	322	9,567	-	3,498	13,387	19,270	5,441	24,711	
Holiday Island Volunteer Fire	78,441	582	-	3,578	-	4,160	267	7,930	-	4,627	12,824	15,972	(1,113)	14,859	
Holland Volunteer Fire	93,984	698	-	4,288	5,548	10,534	320	9,501	-	261	10,082	19,136	3,363	22,499	
Hollis Volunteer Fire	67,274	499	-	3,069	20,673	24,241	229	6,801	-	12,981	20,011	13,698	9,214	22,912	
Holly Grove Volunteer Fire	61,415	456	-	2,802	-	3,258	209	6,209	-	14,098	20,516	12,505	(9,938)	2,567	
Holly Grove Volunteer Police	6,001	45	-	274	2,025	2,344	20	607	-	3,892	4,519	1,222	(9)	1,213	
Hon Volunteer Fire	34,059	253	-	1,554	-	1,807	116	3,443	-	5,153	8,712	6,935	(3,019)	3,916	
Hope Volunteer Fire	16,750	124	-	764	1,792	2,680	57	1,693	-	5,015	6,765	3,410	(1,453)	1,957	
Hopewell Fire District	16,750	124	-	764	-	888	57	1,693	-	370	2,120	3,410	(194)	3,216	
Horatio Volunteer Fire	107,382	797	-	4,899	12,951	18,647	366	10,855	-	3,360	14,581	21,864	3,280	25,144	
Horseshoe Lake Volunteer Fire	72,581	539	-	3,311	51,001	54,851	247	7,337	-	-	7,584	14,779	17,733	32,512	
Hot Springs Village Volunteer	122,877	912	-	5,606	5,861	12,379	418	12,422	-	8,019	20,859	25,020	(210)	24,810	
Hoxie Volunteer Fire	105,055	780	-	4,793	9,145	14,718	358	10,620	-	1,825	12,803	21,391	2,137	23,528	
Hoxie Volunteer Police	11,166	83	-	509	2,008	2,600	38	1,129	-	184	1,351	2,274	387	2,661	
Hughes Volunteer Fire	78,677	584	-	3,589	15,407	19,580	268	7,954	-	8,506	16,728	16,020	5,765	21,785	
Hughes Volunteer Police	15,354	114	-	700	6,100	6,914	52	1,552	-	6,400	8,004	3,126	402	3,528	
Humphrey Volunteer Fire	36,015	267	-	1,643	1,289	3,199	123	3,641	-	195	3,959	7,333	229	7,562	
Humphrey Volunteer Police	-	-	-	-	1,356	1,356	-	-	-	3,884	3,884	-	(336)	(336)	
Huntington Volunteer Fire	55,461	412	-	2,530	2,833	5,775	189	5,607	-	9,591	15,387	11,293	(1,832)	9,461	
Huntington Volunteer Police	-	-	-	-	1	1	-	-	-	426	426	-	(192)	(192)	
Huntsville Volunteer Fire	101,057	750	-	4,610	5,003	10,363	344	10,216	-	28,315	38,875	20,577	(3,688)	16,889	
Huntsville Volunteer Police	39,358	292	-	1,796	667	2,755	134	3,979	-	787	4,900	8,014	4,181	12,195	
Huttig Volunteer Fire	73,654	547	-	3,360	-	3,907	251	7,446	-	2,310	10,007	14,997	(2,238)	12,759	
Imboden Volunteer Fire	74,025	549	-	3,377	10,659	14,585	252	7,483	-	8,555	16,290	15,072	(557)	14,515	
Inspiration Point Rural Fire Protection District	47,228	351	-	2,155	6,579	9,085	161	4,774	-	4,089	9,024	9,616	2,008	11,624	
Ione Community Fire	43,640	324	-	1,991	11,771	14,086	149	4,412	-	13,400	17,601	8,886	2,538	11,424	
Jasper Volunteer Fire	30,708	228	-	1,401	1,582	3,211	105	3,104	-	4,739	7,948	6,252	(4,010)	2,242	

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Volunteer

As of and for the Year Ended December 31, 2019

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense		
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Johnson Area Volunteer Fire	\$ 5,213	\$ 39	\$ -	\$ 238	\$ 786	\$ 1,063	\$ 18	\$ 527	\$ -	\$ 84,098	\$ 84,643	\$ 1,061	\$ (33,225)	\$ (32,164)
Johnson County Rfd #1	65,744	488	-	2,999	13,086	16,573	224	6,646	-	1,635	8,505	13,386	2,173	15,559
Johnson County Rfd #2	49,460	367	-	2,256	6,449	9,072	168	5,000	-	7,079	12,247	10,071	(1,770)	8,301
Johnson County Rfd #4	45,131	335	-	2,059	-	2,394	154	4,562	-	8,757	13,473	9,189	(3,312)	5,877
Johnson County Rfd #5	71,746	533	-	3,273	-	3,806	244	7,253	-	16,279	23,776	14,608	(9,256)	5,352
Johnson County Rfd #7	55,832	414	-	2,547	3,082	6,043	190	5,644	-	1,742	7,576	11,368	(1,689)	9,679
Johnson County Rfd #8	106,869	793	-	4,875	14,651	20,319	364	10,804	-	13,244	24,412	21,760	5,785	27,545
Johnson Volunteer Fire	100,639	747	-	4,591	73,492	78,830	343	10,174	-	-	10,517	20,492	24,596	45,088
Johnson Volunteer Police	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Joiner Volunteer Fire	57,228	425	-	2,611	106	3,142	195	5,785	-	345	6,325	11,652	(1,111)	10,541
Jonesboro Volunteer Police	5,583	41	-	255	744	1,040	19	564	-	109	692	1,137	(9,511)	(8,374)
Joplin Volunteer Fire	88,913	660	-	4,056	3,566	8,282	303	8,988	-	13,954	23,245	18,104	(3,514)	14,590
Judsonia Volunteer Fire	73,094	543	-	3,335	-	3,878	249	7,389	-	9,473	17,111	14,883	97	14,980
Judsonia Volunteer Police	16,284	121	-	743	6,212	7,076	55	1,646	-	9,686	11,387	3,316	2,296	5,612
Junction City Volunteer Fire	78,165	580	-	3,566	14,418	18,564	266	7,902	-	1,945	10,113	15,915	3,396	19,311
Junction City Volunteer Police	5,583	41	-	255	2,050	2,346	19	564	-	91	674	1,137	1,349	2,486
Keiser Volunteer Fire	50,249	373	-	2,292	-	2,665	171	5,080	-	1,116	6,367	10,231	(1,433)	8,798
Kensett Volunteer Fire	78,165	580	-	3,566	-	4,146	266	7,902	-	2,497	10,665	15,915	(1,229)	14,686
Kensett Volunteer Police	27,727	206	-	1,265	5,122	6,593	94	2,803	-	2,354	5,251	5,646	(565)	5,081
Keo Volunteer Fire	39,548	294	-	1,804	7,719	9,817	135	3,998	-	923	5,056	8,052	(528)	7,524
Knoxville Volunteer Fire	33,357	248	-	1,522	-	1,770	114	3,372	-	10,535	14,021	6,792	(9,744)	(2,952)
Krooked Kreek Volunteer Fire	122,365	908	-	5,582	38,908	45,398	417	12,370	-	5,227	18,014	24,915	5,186	30,101
Lake City Volunteer Fire	106,640	791	-	4,865	7,726	13,382	363	10,780	-	28,652	39,795	21,713	(1,784)	19,929
Lake Hamilton Fire Protection District	101,428	753	-	4,627	74,068	79,448	345	10,254	-	-	10,599	20,652	24,789	45,441
Lake Hamilton Volunteer Fire	6,096	45	-	278	18,994	19,317	21	616	-	139,544	140,181	1,241	(41,883)	(40,642)
Lake Maumelle Area Rfd	157,449	1,169	-	7,183	46,006	54,358	536	15,917	-	11,834	28,287	32,059	1,981	34,040
Lake Village Volunteer Fire	101,475	753	-	4,629	1,525	6,907	346	10,258	-	5,118	15,722	20,662	(1,865)	18,797
Lakeview Volunteer Police	16,797	125	-	766	4,868	5,759	57	1,698	-	238	1,993	3,420	3,032	6,452
Lamar Volunteer Fire	83,653	621	-	3,816	10,683	15,120	285	8,457	-	3,950	12,692	17,033	1,074	18,107
Landis Volunteer Fire	56,857	422	-	2,594	6,076	9,092	194	5,748	-	84	6,026	11,577	3,908	15,485
Lavaca Volunteer Fire	72,857	541	-	3,324	-	3,865	248	7,365	-	5,513	13,126	14,835	(4,925)	9,910
Lavaca Volunteer Police	27,451	204	-	1,252	2,952	4,408	93	2,775	-	2,897	5,765	5,589	(848)	4,741
Lawson-Urbana Volunteer Fire	66,998	497	-	3,056	-	3,553	228	6,773	-	1,489	8,490	13,642	(771)	12,871
Lazy Acres Volunteer Fire	33,499	249	-	1,528	-	1,777	114	3,386	-	757	4,257	6,821	(387)	6,434
Leachville Volunteer Fire	112,224	833	-	5,120	2,989	8,942	382	11,345	-	11,488	23,215	22,850	(6,764)	16,086
Leachville Volunteer Police	-	-	-	-	1,730	1,730	-	-	-	4,500	4,500	-	(346)	(346)
Lead Hill Volunteer Fire	72,305	537	-	3,299	-	3,836	246	7,309	-	5,829	13,384	14,722	(623)	14,099
Lepanto Volunteer Fire	121,900	905	-	5,561	2,347	8,813	415	12,323	-	8,015	20,753	24,820	441	25,261
Leslie Volunteer Fire	61,928	460	-	2,825	-	3,285	211	6,260	-	12,152	18,623	12,609	(5,176)	7,433
Lewisville Volunteer Fire	101,105	750	-	4,612	12,041	17,403	344	10,221	-	8,227	18,792	20,586	4,103	24,689
Liberty Volunteer Fire	102,130	758	-	4,659	-	5,417	348	10,324	-	14,472	25,144	20,795	(5,813)	14,982
Lincoln Volunteer Fire	89,284	663	-	4,073	1,345	6,081	304	9,026	-	22,451	31,781	18,179	(4,439)	13,740
Lincoln Volunteer Police	2,792	21	-	127	1,920	2,068	10	282	-	-	292	568	682	1,250
Linwood-Moscow Volunteer Fire	73,283	544	-	3,343	7,884	11,771	250	7,408	-	674	8,332	14,921	4,991	19,912
Little Flock Volunteer Fire	89,189	662	-	4,069	4,180	8,911	304	9,016	-	5,709	15,029	18,160	(178)	17,982
Little Flock Volunteer Police	11,679	87	-	533	664	1,284	40	1,181	-	5,953	7,174	2,378	(3,375)	(997)

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer – Volunteer
As of and for the Year Ended December 31, 2019

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Lockesburg Volunteer Fire	\$ 117,058	\$ 869	\$ -	\$ 5,340	\$ 1,657	\$ 7,866	\$ 399	\$ 11,834	\$ -	\$ 1,375	\$ 13,608	\$ 23,835	\$ (2,148)	\$ 21,687
London Rural Volunteer Fire	112,594	836	-	5,137	6,418	12,391	383	11,382	-	11,605	23,370	22,926	(5,591)	17,335
Lone Rock Volunteer Fire	50,249	373	-	2,292	-	2,665	171	5,080	-	17,757	23,008	10,231	(5,694)	4,537
Lonoke Volunteer Fire	128,185	951	-	5,848	5,170	11,969	436	12,958	-	6,163	19,557	26,100	(1,309)	24,791
Lonoke Volunteer Police	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Louann Volunteer Fire	55,832	414	-	2,547	591	3,552	190	5,644	-	5,210	11,044	11,368	342	11,710
Lowell Volunteer Fire	15,914	118	-	726	-	844	54	1,609	-	20,101	21,764	3,240	(18,970)	(15,730)
Lowell Volunteer Police	22,333	166	-	1,019	5,995	7,180	76	2,258	-	4,219	6,553	4,547	2,563	7,110
Luxora Volunteer Fire	56,344	418	-	2,570	4,085	7,073	192	5,696	-	7,687	13,575	11,472	(227)	11,245
Lynne Volunteer Fire	83,330	618	-	3,802	8,163	12,583	284	8,424	-	9,522	18,230	16,967	2,967	19,934
Magazine Volunteer Fire	22,009	163	-	1,004	-	1,167	75	2,225	-	6,875	9,175	4,481	(3,173)	1,308
Magnolia Volunteer Fire	39,406	292	-	1,798	625	2,715	134	3,984	-	8,825	12,943	8,024	(1,978)	6,046
Magnolia Volunteer Police	66,162	491	-	3,018	4,266	7,775	225	6,688	-	4,024	10,937	13,472	2,272	15,744
Malvern Volunteer Fire	44,807	333	-	2,044	11,510	13,887	153	4,530	-	1,556	6,239	9,123	3,565	12,688
Mammoth Spring Volunteer Fire	127,112	943	-	5,799	13,894	20,636	433	12,850	-	13,080	26,363	25,882	838	26,720
Manila Volunteer Fire	113,296	841	-	5,169	8,145	14,155	386	11,453	-	4,245	16,084	23,069	(803)	22,266
Manila Volunteer Police	-	-	-	-	-	-	-	-	-	2,886	2,886	-	(4,376)	(4,376)
Mansfield Volunteer Fire	65,926	489	-	3,008	7,661	11,158	224	6,665	-	161	7,050	13,423	1,376	14,799
Mansfield Volunteer Police	-	-	-	-	765	765	-	-	-	4,185	4,185	-	(235)	(235)
Marble Volunteer Fire	33,310	247	-	1,520	-	1,767	113	3,367	-	882	4,362	6,782	(433)	6,349
Marianna Volunteer Fire	89,189	662	-	4,069	11	4,742	304	9,016	-	7,321	16,641	18,160	(6,342)	11,818
Marianna Volunteer Police	142	1	-	6	103	110	-	14	-	3,714	3,728	29	(3,882)	(3,853)
Marion Volunteer Fire	163,679	1,215	-	7,467	14,913	23,595	557	16,547	-	9,841	26,945	33,327	(12,356)	20,971
Marion Volunteer Police	45,273	336	-	2,065	4,624	7,025	154	4,577	-	183	4,914	9,218	852	10,070
Marked Tree Volunteer Fire	119,297	885	-	5,442	3,468	9,795	406	12,060	-	13,894	26,360	24,291	22	24,313
Mamaduoke Volunteer Fire	105,805	785	-	4,827	17,751	23,363	360	10,696	-	7,742	18,798	21,543	(30)	21,513
Mamaduoke Volunteer Police	16,892	125	-	771	7,748	8,644	58	1,708	-	4,685	6,451	3,439	3,714	7,153
Marshall Volunteer Fire	100,032	742	-	4,563	3,218	8,523	341	10,112	-	11,356	21,809	20,368	(4,676)	15,692
Marshall Volunteer Police	11,166	83	-	509	-	592	38	1,129	-	249	1,416	2,274	1,572	3,846
Marvell Volunteer Fire	106,451	790	-	4,856	2,389	8,035	362	10,761	-	3,214	14,337	21,675	(2,263)	19,412
Marvell Volunteer Police	10,843	80	-	495	-	575	37	1,096	-	6,893	8,026	2,208	(6,188)	(3,980)
Maumelle Volunteer Fire	61,415	456	-	2,802	-	3,258	209	6,209	-	19,560	25,978	12,505	(15,729)	(3,224)
Mayflower Volunteer Fire	100,497	746	-	4,585	18,315	23,646	342	10,159	-	3,107	13,608	20,463	10,002	30,465
Mayflower Volunteer Police	27,640	205	-	1,261	11,022	12,488	94	2,794	-	3,740	6,628	5,628	1,339	6,967
Maynard Volunteer Fire	66,998	497	-	3,056	6,091	9,644	228	6,773	-	7,001	13,642	13,642	34	13,676
McCrary Volunteer Fire	129,115	958	-	5,890	-	6,848	440	13,052	-	10,466	23,958	26,290	(3,212)	23,078
McCrary Volunteer Police	5,583	41	-	255	-	296	19	564	-	5,793	6,376	1,137	(1,182)	(1,182)
McGehee Volunteer Fire	122,830	912	-	5,604	13,122	19,638	418	12,417	-	22,433	35,268	25,010	7,625	32,635
McGehee Volunteer Police	-	-	-	-	-	-	-	-	-	835	835	-	(2,201)	(2,201)
McNeil Volunteer Fire	62,070	461	-	2,832	-	3,293	211	6,275	-	8,086	14,572	12,638	(3,760)	8,878
McCrae Volunteer Fire	46,527	345	-	2,123	1,865	4,333	158	4,703	-	12,644	17,505	9,473	(7,930)	1,543
McCrae Volunteer Police	-	-	-	-	-	-	-	-	-	-	-	-	(855)	(855)
Melbourne Volunteer Fire	94,544	702	-	4,313	5,505	10,520	322	9,558	-	2,956	12,836	19,250	(89)	19,161
Melrose Volunteer Fire	55,832	414	-	2,547	5,393	8,354	190	5,644	-	4,872	10,706	11,368	1,398	12,766
Mena Volunteer Fire	111,569	828	-	5,090	16,411	22,329	380	11,279	-	441	12,100	22,717	5,811	28,528
Midland Volunteer Fire	41,503	308	-	1,893	3,144	5,345	141	4,196	-	8,171	12,508	8,451	(5,322)	3,129

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer – Volunteer
As of and for the Year Ended December 31, 2019

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Mineral Springs Volunteer Fire	\$ 83,377	\$ 619	\$ -	\$ 3,804	\$ 7,945	\$ 12,368	\$ 284	\$ 8,429	\$ -	\$ 1,545	\$ 10,258	\$ 16,977	\$ 2,079	\$ 19,056
Monette Volunteer Fire	112,689	836	-	5,141	13,418	19,395	384	11,392	-	-	11,776	22,945	7,380	30,325
Monticello Volunteer Fire	66,904	497	-	3,052	7,298	10,847	228	6,763	-	6,428	13,419	13,622	(1,804)	11,818
Montrose Volunteer Fire	38,712	287	-	1,766	3,644	5,697	132	3,913	-	4,110	8,155	7,882	(3,042)	4,840
Morning Star Fpa	116,316	863	-	5,306	17,712	23,881	396	11,759	-	15,454	27,609	23,684	15,215	38,899
Morning Star Volunteer Fire	39,130	290	-	1,785	-	2,075	133	3,956	-	2,894	6,983	7,967	(1,831)	6,136
Moro Volunteer Fire	27,916	207	-	1,274	3,446	4,927	95	2,822	-	70	2,987	5,684	269	5,953
Morrilton Volunteer Fire	161,447	1,198	-	7,365	-	8,563	550	16,321	-	7,884	24,755	32,873	(3,385)	29,488
Morrow Volunteer Fire	68,394	508	-	3,120	625	4,253	233	6,914	-	260	7,407	13,926	836	14,762
Mount Holly Volunteer Fire	85,191	632	-	3,886	3,442	7,960	290	8,612	-	6,482	15,384	17,346	1,273	18,619
Mount Ida Volunteer Fire	106,546	791	-	4,861	18,378	24,030	363	10,771	-	-	11,134	21,694	12,650	34,344
Mountain Home Volunteer Fire	55,461	412	-	2,530	11,464	14,406	189	5,607	-	16,914	22,710	11,293	(1,171)	10,122
Mountain Home Volunteer Police	28,476	211	-	1,299	-	1,510	97	2,879	-	8,564	11,540	5,798	(3,307)	2,491
Mountain Pine Volunteer Police	16,521	123	-	754	11,782	12,659	56	1,670	-	-	1,726	3,364	4,036	7,400
Mountain View Volunteer Fire	151,401	1,124	-	6,907	8,381	16,412	516	15,305	-	5,317	21,138	30,827	5,019	35,846
Mountain View Volunteer Police	21,678	161	-	989	1,668	2,818	74	2,191	-	5,385	7,650	4,414	(4,558)	(144)
Mountainburg Volunteer Fire	173,268	1,286	-	7,904	1,623	10,813	590	17,516	-	17,514	35,620	35,280	(6,515)	28,765
Mountainburg Volunteer Police	32,616	242	-	1,488	6,316	8,046	111	3,297	-	12,047	15,455	6,641	4,074	10,715
Mt Judea Area Volunteer Fire	129,249	959	-	5,896	1,178	8,033	440	13,066	-	1,843	15,349	26,317	2,989	29,306
Mulberry Volunteer Fire	140,187	1,040	-	6,395	10,235	17,670	477	14,172	-	12,203	26,852	28,544	(2,272)	26,272
Murfreesboro Volunteer Fire	77,975	579	-	3,557	6,184	10,320	265	7,883	-	2,329	10,477	15,877	(488)	15,389
Nashville Volunteer Fire	108,218	803	-	4,937	-	5,740	368	10,940	-	2,949	14,257	22,035	(2,120)	19,915
Natural Dam Volunteer Fire	22,333	166	-	1,019	-	1,185	76	2,258	-	2,107	4,441	4,547	(3,649)	898
New Blaine Rural Volunteer Fire	100,821	748	-	4,599	16,371	21,718	343	10,192	-	14,088	24,623	20,528	2,444	22,972
Newark Volunteer Fire	95,703	710	-	4,366	363	5,439	326	9,675	-	13,775	23,776	19,486	1,755	21,241
Newport Volunteer Fire	60,950	452	-	2,781	1,776	5,009	208	6,162	-	6,543	12,913	12,410	(3,938)	8,472
Newport Volunteer Police	5,583	41	-	255	-	296	19	564	-	9,147	9,730	1,137	(3,252)	(2,115)
Ninrod/Aplin Volunteer Fire	50,249	373	-	2,292	7,520	10,185	171	5,080	-	2,956	8,207	10,231	10,414	20,645
Nob Hill Volunteer Fire	94,544	702	-	4,313	4,149	9,164	322	9,558	-	18,242	28,122	19,250	(1,315)	17,935
Norfolk Volunteer Police	7,476	55	-	341	4,755	5,151	25	756	-	-	781	1,522	1,826	3,348
Norman Volunteer Fire	44,666	332	-	2,038	-	2,370	152	4,515	-	5,039	9,706	9,094	(1,943)	7,151
Norphlet Volunteer Fire	89,331	663	-	4,075	2,138	6,876	304	9,031	-	5,523	14,858	18,189	184	18,373
Norphlet Volunteer Police	11,166	83	-	509	-	592	38	1,129	-	256	1,423	2,274	(129)	2,145
North Crosssett Volunteer Fire	94,914	704	-	4,330	1,300	6,334	323	9,595	-	3,810	13,728	19,326	870	20,196
North Pulaski Fpd	189,458	1,406	-	8,643	46,619	56,668	735	19,153	-	11,953	31,751	38,576	4,723	43,299
Northeast Benton Co.	216,073	1,604	-	9,857	23,916	35,377	646	21,843	-	-	22,579	43,995	12,362	56,357
Northeast Greene County Fire District	121,482	902	-	5,542	9,394	15,838	414	12,281	-	24,545	37,240	24,735	5,628	30,363
Northeast Lakeside Volunteer Fire	78,401	582	-	3,577	2,958	7,117	267	7,926	-	2,072	10,265	15,964	(2,760)	13,204
Northeast Saline County Fire	23,634	175	-	1,078	585	1,838	80	2,389	-	4,118	6,587	4,812	(3,581)	1,231
Northside Volunteer Fire (15318)	50,249	373	-	2,292	-	2,665	171	5,080	-	6,028	11,279	10,231	(4,164)	6,067
Northside Volunteer Fire (15296)	118,367	879	-	5,400	3,676	9,955	403	11,966	-	3,476	15,845	24,101	3,751	27,852
Oak Grove Fire Protection Dist. #25	78,772	585	-	3,594	2,508	6,887	268	7,963	-	15,965	24,196	16,039	8,638	24,677
Oak Grove Volunteer Fire	39,595	294	-	1,806	6,329	8,429	135	4,003	-	334	4,472	8,062	456	8,518
Oil Trough Volunteer Fire	94,173	699	-	4,296	2,370	7,365	321	9,520	-	26,305	36,146	19,175	(8,420)	10,755
Ola Volunteer Fire	61,415	456	-	2,802	-	3,258	209	6,209	-	6,170	12,588	12,505	(2,498)	10,007
Ola Volunteer Police	5,954	44	-	272	77	393	20	602	-	1,487	2,109	1,212	(892)	320

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Volunteer

As of and for the Year Ended December 31, 2019

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Oppelo Volunteer Fire	\$ 103,802	\$ 770	\$ -	\$ 4,735	\$ 2,340	\$ 7,845	\$ 353	\$ 10,493	\$ -	\$ 284	\$ 11,130	\$ 21,135	\$ 3,675	\$ 24,810
Oppelo Volunteer Police	276	2	-	13	202	217	1	28	-	29	56	67	123	
Osceola Volunteer Fire	27,916	207	-	1,274	-	1,481	95	2,822	-	13,359	16,276	5,684	(9,055)	(3,371)
Osceola Volunteer Police	33,499	249	-	1,528	2,701	4,478	114	3,386	-	548	4,048	6,821	2,278	9,099
Ouachita Co Fd #1	81,232	603	-	3,706	5,500	9,809	277	8,212	-	6,117	14,606	16,540	(1,333)	15,207
Oxley Volunteer Fire	44,666	332	-	2,038	2,901	5,271	152	4,515	-	853	5,520	9,094	4,425	13,519
Ozark Volunteer Fire	90,167	669	-	4,113	-	4,782	307	9,115	-	17,772	27,194	18,359	(10,791)	7,568
Ozark Volunteer Police	38,522	286	-	1,757	-	2,043	131	3,894	-	3,499	7,524	7,844	709	8,553
Pangburn Volunteer Fire	129,486	961	-	5,907	10,067	16,935	441	13,090	-	2,403	15,934	26,365	769	27,134
Pangburn Volunteer Police	5,583	41	-	255	3,997	4,293	19	564	-	3,877	4,460	1,137	1,335	2,472
Paragould Volunteer Fire	50,201	373	-	2,290	13,074	15,737	171	5,075	-	24	5,270	10,222	7,652	17,874
Paragould Volunteer Police	39,548	294	-	1,804	-	2,098	135	3,998	-	596	4,729	8,052	(1,244)	6,808
Paris Volunteer Fire	94,914	704	-	4,330	2,249	7,283	323	9,595	-	1,553	11,471	19,326	619	19,945
Parkin Volunteer Fire	67,140	498	-	3,063	1,415	4,976	229	6,787	-	1,176	8,192	13,671	(4,249)	9,422
Parks Volunteer Fire	-	-	-	-	-	-	-	-	-	18,013	18,013	-	(7,111)	(7,111)
Parthenon Volunteer Fire	49,925	371	-	2,278	-	2,649	170	5,047	-	2,182	7,399	10,165	(3,658)	6,507
Patterson Volunteer Fire	67,511	501	-	3,080	1,264	4,845	230	6,825	-	6,944	13,999	13,746	(2,811)	10,935
Patterson Volunteer Police	10,843	80	-	495	-	575	37	1,096	-	1,268	2,401	2,208	(1,408)	800
Pea Ridge Volunteer Fire	200,995	1,492	-	9,169	16,181	26,842	684	20,319	-	12,508	33,511	40,925	(2,375)	38,550
Pea Ridge Volunteer Police	5,489	41	-	250	-	291	19	555	-	193	767	1,118	816	1,934
Peel Volunteer Fire & Rescue	79,190	588	-	3,613	3,311	7,512	270	8,005	-	9,385	17,660	16,124	(2,028)	14,096
Perla Volunteer Police	-	-	-	-	-	-	-	-	-	-	-	-	(896)	(896)
Perryville Volunteer Fire	72,581	539	-	3,311	521	4,371	247	7,337	-	9,140	16,724	14,779	(5,140)	9,639
Philadelphia Volunteer Fire	94,591	702	-	4,315	7,649	12,666	322	9,562	-	922	10,806	19,260	981	20,241
Piggott Volunteer Fire	122,925	912	-	5,608	5,943	12,463	419	12,427	-	2,773	15,619	25,029	(1,331)	23,698
Pine Bluff Volunteer Police	33,499	249	-	1,528	4,663	6,440	114	3,386	-	18,977	22,477	6,821	(9,253)	(2,432)
Pine Ridge Volunteer Fire	27,916	207	-	1,274	-	1,481	95	2,822	-	4,686	7,603	5,684	(1,750)	3,934
Pine Village Volunteer Fire	51,597	383	-	2,354	-	2,737	176	5,216	-	12,740	18,132	10,506	(8,430)	2,076
Pineville Volunteer Fire	140,234	1,041	-	6,397	3,125	10,563	477	14,176	-	2,735	17,388	28,554	4,348	32,902
Piney Point Volunteer Fire	58,623	435	-	2,674	42,809	45,918	200	5,926	-	6,126	11,937	14,328	(7,990)	11,411
Plainview Volunteer Fire	105,805	785	-	4,827	1,455	7,067	360	10,696	-	10,502	21,558	21,543	(3,713)	17,830
Pleasant Plains Volunteer Fire	95,285	707	-	4,347	1,008	6,062	324	9,632	-	18,172	28,128	19,401	(7,990)	11,411
Plumerville Volunteer Fire	66,998	497	-	3,056	1,642	5,195	228	6,773	-	17,876	24,877	13,642	(4,239)	9,403
Pocahontas Volunteer Fire	89,568	665	-	4,086	3,695	8,446	305	9,055	-	13,618	22,978	18,237	(1,649)	16,588
Pocahontas Volunteer Police	29,083	216	-	1,327	7,976	9,519	99	2,940	-	7,313	10,352	5,922	1,913	7,835
Ponca Volunteer Fire	39,453	293	-	1,800	7,793	9,886	134	3,988	-	6,441	10,563	8,033	(1,756)	6,277
Portland Volunteer Fire	27,916	207	-	1,274	-	1,481	95	2,822	-	2,751	5,668	5,684	(1,740)	3,944
Pottsville Volunteer Fire	100,734	748	-	4,595	5,977	11,320	343	10,183	-	7,555	18,081	20,511	1,809	22,320
Pottsville Volunteer Police	22,104	164	-	1,008	11,820	12,992	75	2,235	-	16	2,326	4,501	615	5,116
Prairie Grove Volunteer Fire	129,533	961	-	5,909	1,952	8,822	441	13,095	-	1,354	14,890	26,375	555	26,930
Prairie Grove Volunteer Police	16,750	124	-	764	2,359	3,247	57	1,693	-	2,210	3,960	3,410	2,191	5,601
Prescott Volunteer Fire	61,415	456	-	2,802	-	3,258	209	6,209	-	7,729	14,147	12,505	(4,959)	7,546
Pulaski Co Volunteer Fire	66,998	497	-	3,056	7,591	11,144	228	6,773	-	1,637	8,638	13,642	(4,775)	8,867
Pyatt Rural Fire & Def Assoc	73,323	544	-	3,345	464	4,353	250	7,412	-	999	8,661	14,929	622	15,551
Quail Creek Volunteer Fire	17,309	128	-	790	5,051	5,969	59	1,750	-	8,094	9,903	3,524	2,930	6,454
Ravenden Volunteer Fire	51,834	385	-	2,365	539	3,289	176	5,240	-	19,885	25,301	10,554	(6,089)	4,465

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Volunteer

As of and for the Year Ended December 31, 2019

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Rector Volunteer Fire	\$ 122,877	\$ 912	\$ -	\$ 5,606	\$ 6,671	\$ 13,189	\$ 418	\$ 12,422	\$ -	\$ 25,189	\$ 38,029	\$ 25,020	\$ 1,823	\$ 26,843
Rector Volunteer Police	16,474	122	-	752	1,564	2,438	56	1,665	-	579	2,300	-	1,385	4,739
Redfield Volunteer Fire	140,187	1,040	-	6,395	7,166	14,601	477	14,172	-	1,977	16,626	28,544	2,337	30,881
Redfield Volunteer Police	11,166	83	-	509	19	611	38	1,129	-	462	1,629	2,274	(136)	2,138
Richwood Volunteer Fire	38,940	289	-	1,776	-	2,065	133	3,937	-	1,761	5,831	7,929	(812)	7,117
Rison Volunteer Fire	91,145	676	-	4,158	5,969	10,803	310	9,214	-	1,140	10,664	18,558	(1,218)	17,340
Riverdale Volunteer Fire	38,475	286	-	1,755	-	2,041	131	3,890	-	1,313	5,334	7,834	(598)	7,236
Rockport Volunteer Fire	67,558	501	-	3,082	1,971	5,554	230	6,830	-	16,311	23,371	13,756	(2,822)	10,934
Rogers Volunteer Police	5,213	39	-	238	3,601	3,878	18	527	-	-	545	1,061	1,274	2,335
Rondo Volunteer Fire	11,679	87	-	533	191	811	40	1,181	-	65	1,286	2,378	(4)	2,374
Rose Bud Volunteer Fire	117,247	870	-	5,349	17,654	23,873	399	11,853	-	279	12,531	23,873	4,078	27,951
Ross Van Ness - Wellford Volunteer Fire	99,890	741	-	4,557	5,542	10,840	340	10,098	-	279	10,717	20,339	1,545	21,884
Round Mountain Volunteer Fire	123,485	917	-	5,633	9,960	16,510	420	12,483	-	6,601	19,504	25,143	(4,792)	20,351
Ruddell Hill Volunteer Fire	50,059	372	-	2,284	1,368	4,024	170	5,061	-	7,243	12,474	10,193	(7,041)	3,152
Rudd's Crossing Volunteer Fire	55,832	414	-	2,547	-	2,961	190	5,644	-	5,305	11,139	11,368	(1,364)	10,004
Russell Volunteer Fire	61,273	455	-	2,795	8,119	11,369	209	6,194	-	20,315	26,718	12,476	(4,745)	7,731
Salem Volunteer Fire	128,413	953	-	5,858	1,608	8,419	437	12,982	-	2,414	15,833	26,147	(65)	26,082
Salem Volunteer Police	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Salem-Saline County Volunteer	157,354	1,168	-	7,179	17,499	25,846	536	15,907	-	2,138	18,581	32,039	569	32,608
Saratoga Volunteer Fire	11,166	83	-	509	-	592	38	1,129	-	8,274	9,441	2,274	(2,985)	(711)
Sardis Fire Protection District	88,306	655	-	4,029	5,686	10,370	301	8,927	-	1,898	11,126	17,980	1,406	19,386
Scotland Area Fire & Emergency	100,497	746	-	4,585	13,654	18,985	342	10,159	-	1,920	12,421	20,463	21,178	41,641
Scott Volunteer Fire	50,438	374	-	2,301	2,926	5,601	172	5,099	-	5,243	10,514	10,270	(4,804)	5,466
Seranton Rural Volunteer Fire	94,914	704	-	4,330	52	5,086	323	9,595	-	2,769	12,687	19,326	(2,316)	17,010
Se Jefferson Co Volunteer Fire	50,667	376	-	2,311	2,705	5,392	173	5,122	-	4,563	9,858	10,316	(140)	10,176
Searcy Volunteer Fire	11,166	83	-	509	-	592	38	1,129	-	249	1,416	2,274	(129)	2,145
Searcy Volunteer Police	49,271	366	-	2,248	3,939	6,553	168	4,981	-	1,401	6,550	10,032	5,514	15,546
Sedgwick Fire Improvement Dist.	39,453	293	-	1,800	4,701	6,794	134	3,988	-	11,720	15,842	8,033	658	8,691
Shady Grove Fire & Rescue	50,249	373	-	2,292	1,771	4,436	171	5,080	-	5,004	10,255	10,231	(596)	9,635
Shannon Hills Volunteer Fire	78,906	586	-	3,600	14,783	18,969	269	7,977	-	14,514	22,760	16,066	(5,670)	10,396
Shannon Hills Volunteer Police	27,821	206	-	1,269	1,453	2,928	95	2,812	-	6,671	9,578	5,665	1,097	6,762
Shaw Volunteer Fire Protection	83,283	618	-	3,799	5,462	9,879	284	8,419	-	2,268	10,971	16,957	3,326	20,283
Sheridan Volunteer Fire	176,848	1,313	-	8,068	15,754	25,135	602	17,878	-	13,327	31,807	36,009	(774)	35,235
Siloam Springs Volunteer Fire	23,311	173	-	1,063	12,156	13,392	79	2,357	-	7,510	9,946	4,746	976	5,722
Siloam Springs Volunteer Police	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sixth District Volunteer Fire	136,512	1,013	-	6,228	12,209	19,450	465	13,800	-	4,804	19,069	27,796	8,572	36,368
Snackover Volunteer Fire	101,152	751	-	4,615	412	5,778	344	10,226	-	9,399	19,969	20,596	(3,562)	17,034
Snackover Volunteer Police	5,583	41	-	255	3,871	4,167	19	564	-	-	583	1,137	1,298	2,435
Snyrna Volunteer Fire	34,106	253	-	1,556	-	1,809	116	3,448	-	14,404	17,968	6,945	(7,984)	(1,039)
Snowball Volunteer Fire	67,188	499	-	3,065	-	3,564	229	6,792	-	8,357	15,378	13,680	(3,095)	10,585
South Carroll Co Fire Assoc	89,331	663	-	4,075	3,102	7,840	304	9,031	-	1,462	10,797	18,189	1,111	19,300
South Greene County Volunteer Fire	93,242	692	-	4,254	-	4,946	317	9,426	-	13,297	23,040	18,985	(6,104)	12,881
South Mountain Volunteer Fire	50,249	373	-	2,292	-	2,665	171	5,080	-	1,116	6,367	10,231	(2,309)	7,922
Southbend Volunteer Fire	139,627	1,036	-	6,370	28,876	36,282	475	14,115	-	14,590	28,430	19,502	(19,502)	47,932
Southridge Volunteer Fire	100,497	746	-	4,585	38,208	43,539	342	10,159	-	-	10,501	20,463	24,419	44,882
Southside Volunteer Fire	144,603	1,073	-	6,597	1,823	9,493	492	14,618	-	2,855	17,965	29,443	4,159	33,602

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Volunteer

As of and for the Year Ended December 31, 2019

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Sparkman Volunteer Fire	\$ 71,927	\$ 534	\$ -	\$ 3,281	\$ 5,901	\$ 9,716	\$ 245	\$ 7,271	\$ -	\$ 3,798	\$ 11,314	\$ 14,645	\$ (2,006)	\$ 12,639
Sparkman Volunteer Police	16,560	123	-	755	1,969	2,847	56	1,674	-	1,201	2,931	3,372	(923)	2,449
St. Francis Volunteer Fire	22,656	168	-	1,034	-	1,202	77	2,290	-	260	2,627	4,613	(178)	4,435
Stamps Volunteer Fire	106,223	788	-	4,846	-	5,634	362	10,738	-	5,071	16,171	21,628	(3,805)	17,823
Star City Volunteer Fire	105,568	784	-	4,816	-	5,600	359	10,672	-	7,644	18,675	21,495	(4,034)	17,461
Star City Volunteer Police	5,583	41	-	255	3,870	4,166	19	564	-	2,552	3,135	1,137	(548)	589
Stephens Volunteer Fire	72,581	539	-	3,311	4,514	8,364	247	7,337	-	5,740	13,324	14,779	1,721	16,500
Strawberry Volunteer Fire	83,519	620	-	3,810	11,842	16,272	284	8,443	-	5,885	14,612	17,006	1,779	18,785
Strickler Volunteer Fire	44,666	332	-	2,038	-	2,370	152	4,515	-	993	5,660	9,094	(1,434)	7,660
Strong Volunteer Fire	106,081	787	-	4,839	13,924	19,550	361	10,724	-	261	11,346	21,599	4,493	26,092
Stuttgart Volunteer Fire	21,820	162	-	995	5,280	6,437	74	2,206	-	2,377	4,657	4,443	531	4,974
Sulphur Rock Area Volunteer Fire	4,929	37	-	225	3,599	3,861	17	498	-	-	515	1,004	1,204	2,208
Sulphur Springs Volunteer Fire	33,499	249	-	1,528	5,108	6,885	114	3,386	-	6,522	10,022	6,821	(1,026)	5,795
Sulphur Springs Volunteer Police	560	4	-	26	409	439	2	57	-	8	67	114	(2,444)	(2,330)
Summit Volunteer Fire	84,584	628	-	3,859	14,831	19,318	288	8,551	-	2,094	10,933	17,222	3,164	20,386
Sunnyland Rural Volunteer Fire	66,998	497	-	3,056	640	4,193	228	6,773	-	1,279	8,280	13,642	1,404	15,046
Sunset Rural Volunteer Fire	50,107	372	-	2,286	-	2,658	171	5,065	-	1,220	6,456	10,202	(564)	9,638
Sweet Home Volunteer Fire	-	-	-	-	3,558	3,558	-	-	-	9,802	9,802	-	(797)	(797)
Swifton Volunteer Fire	83,472	620	-	3,808	2,561	6,989	284	8,438	-	3,366	12,088	16,996	(3,142)	13,854
Swifton Volunteer Police	978	7	-	45	729	781	3	99	-	37	139	199	236	435
Taylor Volunteer Fire	49,925	371	-	2,278	-	2,649	170	5,047	-	8,657	13,874	10,165	(4,830)	5,335
Texarkana Volunteer Police	5,583	41	-	255	2,107	2,403	19	564	-	91	674	1,137	1,356	2,493
Thomton Volunteer Fire	72,534	538	-	3,309	22,468	26,315	247	7,333	-	123	7,703	14,769	8,636	23,405
Tillar Volunteer Fire	78,441	582	-	3,578	9,489	13,649	267	7,930	-	-	8,197	15,972	4,281	20,253
Timbo Volunteer Fire	111,664	829	-	5,094	13,305	19,228	380	11,288	-	3,193	14,861	22,736	10,436	33,172
Tinsman Volunteer Fire	22,333	166	-	1,019	-	1,185	76	2,258	-	6,806	9,140	4,547	(4,036)	511
Tontitown Area Volunteer Fire	122,925	912	-	5,608	751	7,271	419	12,427	-	14,480	27,326	25,029	(702)	24,327
Tontitown Volunteer Fire	-	-	-	-	1,835	1,835	-	-	-	3,855	3,855	-	(8,867)	(8,867)
Tontitown Volunteer Police	61,186	454	-	2,791	15,116	18,361	208	6,185	-	10,753	17,146	12,458	(244)	12,214
Town of St. Charles Volunteer	55,832	414	-	2,547	8,457	11,418	190	5,644	-	3,120	8,954	11,368	11,651	23,019
Tracy Area Volunteer Fire	90,120	669	-	4,111	15,030	19,810	307	9,110	-	9,631	19,048	18,350	(1,853)	16,497
Trumann Volunteer Fire	78,023	579	-	3,559	6,727	10,865	266	7,887	-	5,875	14,028	15,886	(292)	15,594
Trumann Volunteer Police	16,750	124	-	764	9,714	10,602	57	1,693	-	1,584	3,334	3,410	2,445	5,855
Tuckerman Volunteer Fire	109,897	816	-	5,014	9,003	14,833	374	11,110	-	4,082	15,566	22,377	(1,364)	21,013
Tuckerman Volunteer Police	22,333	166	-	1,019	2,721	3,906	76	2,258	-	471	2,805	4,547	556	5,103
Tull Fire & Rescue	50,249	373	-	2,292	-	2,665	171	5,080	-	11,009	16,260	10,231	(4,271)	5,960
Turrell Volunteer Fire	16,750	124	-	764	4,011	4,899	57	1,693	-	272	2,022	3,410	2,630	6,040
Turtle Creek Volunteer Fire	112,452	835	-	5,130	81,365	87,330	383	11,368	-	11,751	22,897	27,481	50,378	78,758
Tyrone Volunteer Fire	90,963	675	-	4,150	3,761	8,586	310	9,196	-	2,320	11,826	18,521	(457)	18,064
Tyrone Volunteer Police	17,026	126	-	777	10,043	10,946	58	1,721	-	719	2,498	3,467	2,903	6,370
Unpire Volunteer Fire	43,830	325	-	2,000	602	2,927	149	4,431	-	5,406	9,986	8,924	(6,083)	2,841
Valley Springs Volunteer Fire	99,472	738	-	4,538	10,100	15,376	339	10,056	-	5,729	16,124	20,254	135	20,389
Van Buren Volunteer Police	22,609	168	-	1,031	1,353	2,552	77	2,286	-	4,217	6,580	4,603	(3,197)	1,406
Vandervoort Rural Volunteer Fire	66,856	496	-	3,050	-	3,546	228	6,759	-	1,593	8,580	13,613	(805)	12,808
Velvet Ridge Fire Protection District	72,581	539	-	3,311	4,747	8,597	247	7,337	-	-	7,584	14,779	3,395	18,174
Vilonia Volunteer Fire	107,058	795	-	4,884	-	5,679	365	10,823	-	30,840	42,028	21,799	(15,427)	6,372

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Volunteer

As of and for the Year Ended December 31, 2019

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Vilonia Volunteer Police	\$ 10,890	\$ 81	\$ -	\$ 497	\$ 1,643	\$ 2,221	\$ 37	\$ 1,101	\$ -	\$ 10,924	\$ 12,062	\$ 2,217	\$ (1,177)	\$ 1,040
Viola Volunteer Fire	60,855	452	-	2,776	7,440	10,668	207	6,152	-	7,572	13,931	12,391	(1,303)	11,088
Wabbaseka Volunteer Fire	33,499	249	-	1,528	1,854	3,631	114	3,386	-	4,723	8,223	6,821	(404)	6,417
Waldo Volunteer Fire	16,190	120	-	739	-	859	55	1,637	-	21,636	23,328	3,296	(21,411)	(18,115)
Waldo Volunteer Police	5,631	42	-	257	-	299	19	569	-	850	1,438	1,146	(4,719)	(3,573)
Waldron Volunteer Fire	101,239	751	-	4,619	-	5,370	345	10,234	-	2,564	13,143	20,614	(3,110)	17,504
Walnut Ridge Volunteer Fire	71,556	531	-	3,264	-	3,795	244	7,234	-	7,660	15,138	14,570	(8,288)	6,282
Walnut Ridge Volunteer Police	26,891	200	-	1,227	3,374	4,801	92	2,718	-	1,205	4,015	5,475	1,630	7,105
Ward Volunteer Fire	56,715	421	-	2,587	-	3,008	193	5,733	-	4,678	10,604	11,548	(1,855)	9,693
Ward Volunteer Police	23,918	178	-	1,091	-	1,269	81	2,418	-	3,386	5,885	4,870	(1,298)	3,572
Warren Volunteer Fire	172,101	1,277	-	7,851	9,361	18,489	586	17,398	-	24,628	42,612	35,042	(2,691)	32,351
Washington Volunteer Fire	25,732	191	-	1,174	2,117	3,482	88	2,601	-	920	3,609	5,239	(672)	4,567
Water Valley Volunteer Fire	83,283	618	-	3,799	-	4,417	284	8,419	-	5,112	13,815	16,957	(4,670)	12,287
Watson Chapel Volunteer Fire	183,504	1,362	-	8,371	29,953	39,686	625	18,551	-	1,226	20,402	37,364	12,812	50,176
Wedington Volunteer Fire	139,532	1,036	-	6,365	-	7,401	475	14,106	-	11,212	25,793	28,411	(6,230)	22,181
Weiner Volunteer Fire	78,212	580	-	3,568	3,486	7,634	266	7,907	-	2,012	10,185	15,925	637	16,562
Weiner Volunteer Police	10,378	77	-	473	7,082	7,632	35	1,049	-	-	1,084	2,113	2,535	4,648
Wescon Volunteer Fire	128,508	954	-	5,863	2,803	9,620	438	12,991	-	237	13,666	26,166	5,000	31,166
Wesley Volunteer Fire	35,037	260	-	1,598	2,068	3,926	119	3,542	-	14,327	17,988	7,134	(4,807)	2,327
West Fork Volunteer Fire	185,736	1,379	-	8,473	8,814	18,666	632	18,776	-	10,873	30,281	37,818	2,433	40,251
West Fork Volunteer Police	49,689	369	-	2,267	5,462	8,098	169	5,023	-	917	6,109	10,117	7,295	17,412
West Memphis Volunteer Police	31,543	234	-	1,439	2,192	3,865	107	3,189	-	924	4,220	6,423	(668)	5,755
West Point Volunteer Fire	33,499	249	-	1,528	-	1,777	114	3,386	-	12,888	16,388	6,821	(4,670)	2,151
West Pulaski Volunteer Fire	303,819	2,255	-	13,860	58,432	74,547	1,034	30,713	-	1,345	33,092	61,862	13,380	75,242
Western Greene Co Fire	139,209	1,033	-	6,351	91	7,475	474	14,073	-	6,764	21,311	28,345	(616)	27,729
Western Grove Volunteer Fire	112,082	832	-	5,113	11,937	17,882	382	11,331	-	1,510	13,223	22,821	6,436	29,257
Wheatley Volunteer Fire	45,178	335	-	2,061	359	2,755	154	4,567	-	12,751	17,472	9,199	(8,769)	430
Wheatley Volunteer Police	-	-	-	-	1	1	-	-	-	1,597	1,597	-	(2,497)	(2,497)
Wheeler Volunteer Fire	117,807	874	-	5,374	2,982	9,230	401	11,909	-	5,751	18,061	23,987	(373)	23,614
White Bluff-Rye Hill Volunteer	139,532	1,036	-	6,365	10,383	17,784	475	14,106	-	2,248	16,829	28,411	7,552	35,963
White Hall Volunteer Fire	83,748	622	-	3,821	6,012	10,455	285	8,466	-	19,197	27,948	17,052	(6,320)	10,732
White Hall Volunteer Police	1,585	12	-	72	1,157	1,241	5	160	-	165	323	323	(4,921)	(4,598)
Whitehouse Volunteer Fire	101,105	750	-	4,612	12,072	17,434	344	10,221	-	-	10,565	20,586	7,379	27,965
Wickes Rvfd #2	28,941	215	-	1,320	292	1,827	99	2,926	-	163	3,188	5,893	(70)	5,823
Williams Junction Volunteer Fire	44,666	332	-	2,038	-	2,370	152	4,515	-	1,836	6,503	9,094	(1,780)	7,314
Wilmar Volunteer Fire	49,224	365	-	2,246	602	3,213	168	4,976	-	1,708	6,852	10,023	406	10,429
Winnot Volunteer Fire	55,832	414	-	2,547	507	3,468	190	5,644	-	5,651	11,485	11,368	(3,113)	8,255
Wilson Volunteer Fire	50,020	371	-	2,282	1,229	3,882	170	5,057	-	7,582	12,809	10,185	(3,399)	6,786
Wilton Volunteer Fire	55,974	415	-	2,554	6,374	9,343	191	5,658	-	8,964	14,813	11,397	(6,464)	4,933
Winchester Volunteer Fire	33,310	247	-	1,520	12,170	13,937	113	3,367	-	686	4,166	6,782	8,035	14,817
Woodlawn Volunteer Fire	89,473	664	-	4,082	10,939	15,685	305	9,045	-	3,172	12,522	18,218	2,313	20,531
Wright-Pastoria Volunteer Fire	55,832	414	-	2,547	7,297	10,258	190	5,644	-	4,766	10,600	11,368	4,659	16,027
Wynne Volunteer Fire	73,094	543	-	3,335	-	3,878	249	7,389	-	1,468	9,106	14,883	(879)	14,004
Wynne Volunteer Police	-	-	-	-	2,072	2,072	-	-	-	4,168	4,168	-	(12)	(12)
Y-City Volunteer Fire	55,832	414	-	2,547	-	2,961	190	5,644	-	2,101	7,935	11,368	(1,890)	9,478
Yellville Volunteer Fire	92,730	688	-	4,230	4,035	8,953	316	9,374	-	7,890	17,580	18,881	462	19,343
Zinc Volunteer Fire	51,368	381	-	2,343	9,653	12,377	175	5,193	-	709	6,077	10,459	4,441	14,900
Total	\$ 41,999,320	\$ 311,722	\$ -	\$ 1,916,010	\$ 3,762,020	\$ 5,989,752	\$ 143,004	\$ 4,245,775	\$ -	\$ 4,155,418	\$ 8,544,197	\$ 8,551,624	\$ (249,273)	\$ 8,302,351

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Notes to the Schedules of Employer Allocations and
Schedules of Pension Amounts by Employer
December 31, 2019

Note 1: Plan Description and Reporting Entity

The cost-sharing multiple-employer defined benefit pension plan (the Plan) is administered by the Arkansas Local Police and Fire Retirement System (the System or LOPFI). The Plan consists of police officers and firefighters of political subdivisions of the State of Arkansas hired by the respective local government unit after January 1, 1983. Individual employers may sponsor more than one plan.

LOPFI was established under the authority of Act 364 of 1981 and bears a fiduciary obligation to the participants of the System. LOPFI also maintains an agent multiple-employer defined benefit pension plan for political subdivisions that had a local pension and relief fund (local plan) for its firefighters and police officers prior to the establishment of LOPFI. LOPFI policy is established by a seven-member Board of Trustees (Board): two trustees who are active members of the System, one police officer and one firefighter, nominated by their respective employee groups, and appointed by the Governor; two employer representatives from governing bodies of participating political subdivisions and appointed by the Governor from a list submitted by the Arkansas Municipal League; two retired members, one police officer and one firefighter, appointed by the Governor from a list provided by the Joint Committee on Public Retirement and Social Security Programs; and one citizen who is neither an employee nor employer of the System appointed by the Governor from a list submitted by the Joint Committee on Public Retirement and Social Security Programs. An Executive Director is appointed by the Board and administers the System in a manner consistent with law and Board policy.

Benefits

The benefits terms for the Plan are established in accordance with the provisions of the Arkansas Code.

Benefit Program 1: Pension benefits to a member with five or more years (10 or more years for members hired on or after July 1, 2013) of credited service in force who has attained his normal retirement age consist of an annuity equal to the following:

- a. For each year of paid service resulting from employment in a position not also covered by Social Security, 2.94% of his final average pay; plus
- b. For each year of paid service resulting from employment in a position also covered by Social Security, 1.94% of his final average pay. In addition, if such member is retiring and if such member's age at retirement is younger than Social Security's minimum age for an unreduced retirement benefit, then such member receives a temporary annuity equal to 1% of his final average pay for each such year of paid service. Such temporary annuity terminates at the end of the calendar month in which the earliest of the following events occur: such member's death; or his attainment of such Social Security minimum age for unreduced benefits.

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Notes to the Schedules of Employer Allocations and
Schedules of Pension Amounts by Employer
December 31, 2019

- c. In no event will the total of *a.* plus *b.* exceed, at time of retirement, 100% of such final average pay; plus
- d. Effective July 1, 2019, for each year of volunteer service, \$6.80 per month, to a maximum of \$272.00 monthly.
- e. Before the date that the first payment of his annuity becomes due, but not thereafter, a member may elect in writing to receive his annuity as a life annuity or he may elect to have his life annuity reduced but not any temporary annuity which may be payable, and nominate a beneficiary in accordance with the provisions of one of four options. If a member does not elect an option, their annuity shall be paid to him or her as a life annuity.

Benefit Program 2: For each year of paid service rendered on or after the election date of Benefit Program 2 and resulting from employment in a position not also covered by Social Security, 3.28% of his or her final average pay, plus for each year of paid service rendered on or after the election date of Benefit Program 2 and resulting from employment in a position also covered by Social Security, 2.94% of his or her final average pay.

A member will receive disability benefits computed in the same manner as normal retirement benefits if the member has five or more years of credited service (or 10 years of actual service if hired on or after July 1, 2013) and terminates employment because of becoming totally and permanently disabled from non-duty related causes. If the disability is determined to be duty related, a benefit is 65% of the member's final average pay. Prior to that date, the benefit was computed as if the member had completed 25 years of service.

Deferred Retirement Option Plan (DROP): During 1993, the Arkansas General Assembly passed legislation (Acts 757 and 1004) allowing paid policemen and firefighters to elect to continue working for a period of 10 years past normal retirement age if a member of a local plan. In 2003, the Arkansas General Assembly passed legislation (Act 1734) affording paid members of LOPFI the same opportunity to continue working past normal retirement age with the maximum term being seven years.

This DROP is only available to participants having at least 20 years of paid service. In addition, Act 829 of 2015 allows up to 36 months of actual LOPFI volunteer service credit to be used towards DROP eligibility. The DROP member continues his payroll withholding, the employee's contribution is credited according to law to the defined benefit pension plan and the DROP, and the monthly benefits that would have been payable had the member elected to cease employment and receive a service retirement shall be paid into a separate DROP account.

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Notes to the Schedules of Employer Allocations and
Schedules of Pension Amounts by Employer
December 31, 2019

Contributions

The employee contribution rate depends on the type of service being rendered and whether or not the service is also covered by Social Security. The different employee contribution rates are:

- a. Paid service not covered by Social Security: 8.5% of gross pay beginning July 1, 2009; 6% prior to that date
- b. Paid service also covered by Social Security: 2.5% of gross pay beginning July 1, 2009; no employee contributions prior to that date
- c. Paid service-benefit program 2: 8.5% of gross pay beginning July 1, 2009; 6% prior to that date
- d. Volunteer service: no employee contribution

The employer contribution rate is adjusted automatically every year to reflect changes in the composition of the employee group and other factors which affect cost. Contributions are determined on an actuarial basis in order to ensure that the individual system employers can honor their benefit commitments to covered employees. The individual entry age actuarial cost method of valuation is used in determining normal cost.

Note 2: Basis of Presentation and Summary of Significant Accounting and Reporting Policies

The schedules of employer allocations and the schedules of pension amounts by employer (the Schedules) present amounts that are elements of the financial statements of the System or of its participating employers. Accordingly, they do not purport to be a complete presentation of the financial position or changes in financial position of either the System or its participating employers. The amounts presented in the Schedules were prepared in accordance with the accounting principles generally accepted in the United States of America. Such preparation requires management of the System to make a number of estimates and assumptions relating to the reported amounts. Actual results could differ from those estimates.

The accompanying schedules have been prepared on the accrual basis of accounting based on the provisions of Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans – an Amendment of GASB Statement No. 25*.

Contributions

The employer contributions and plan member contributions for each employer are recognized in the period that the employer reports compensation of the employees, which is when the contributions are legally due.

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Notes to the Schedules of Employer Allocations and
Schedules of Pension Amounts by Employer
December 31, 2019

Basis of Allocation

To facilitate the separate actuarial valuations, the System maintains separate accounts to identify additions, deductions and fiduciary net position applicable to each group. The allocation percentages presented for each group in the schedules of employer allocations are applied to amounts presented in the schedules of pension amounts by employer. The allocation percentages for each group as of December 31, 2019, are based on the ratio of each employer's contributions to total employer contributions of the group for the fiscal year ended December 31, 2019. The contributions used excluded contributions made for prior service, excess benefits and irregular payments. The employer allocation percentages have been rounded for presentation purposes. Therefore, use of these percentages to recalculate individual employer amounts presented in the schedules of pension amounts by employer may result in immaterial differences due to rounding.

Pension Expense and Amortization of Pension Expense

Pension expense, as well as deferred outflows of resources and deferred inflows of resources related to pensions, should be recognized for the employer's proportionate shares of collective pension expense and collective deferred outflows and deferred inflows of resources related to pensions.

Deferred outflows of resources are the consumption of net position by LOPFI that is applicable to future reporting periods. Deferred outflows of resources have a positive effect on net position. Deferred inflows of resources are the acquisition of net position that is applicable to future reporting periods. Deferred inflows of resources have a negative effect on net position.

Other than differences between projected and actual investment earnings, deferred inflows and outflows of resources are recognized in pension expense at the beginning of the current period, using a straight-line method over a closed period equal to the average expected remaining service lives of all employees that are provided with pensions through the Plan, determined as of the beginning of the measurement period.

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Notes to the Schedules of Employer Allocations and
Schedules of Pension Amounts by Employer
December 31, 2019

Note 3: Collective Net Pension Liability

The components of the net pension liability of all entities participating in the cost-sharing pension plan at December 31, 2019, were as follows:

	<u>Paid</u>	<u>Volunteer</u>	<u>Total</u>
Total pension liability	\$ 2,884,471,916	\$ 136,384,837	\$ 3,020,856,753
Plan's fiduciary net position	<u>2,111,731,002</u>	<u>94,385,517</u>	<u>2,206,116,519</u>
Net pension liability	<u>\$ 772,740,914</u>	<u>\$ 41,999,320</u>	<u>\$ 814,740,234</u>
Plan's fiduciary net position as a percentage of total pension liability	73.21%	69.21%	73.03%

Actuarial Assumptions

The total pension liability as of December 31, 2019, was determined by an actuarial valuation as of December 31, 2019, using the following actuarial assumptions:

<u>Paid Service Assumptions</u>	
Wage inflation	3.25%
Price inflation	2.50%
Investment rate of return	7.00%
Actuarial cost method	Entry age normal
<u>Volunteer Service Assumptions</u>	
Inflation	2.50%
Investment rate of return	7.00%
Actuarial cost method	Entry age normal

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Notes to the Schedules of Employer Allocations and
Schedules of Pension Amounts by Employer
December 31, 2019

Note 4: Combining Statement

The Plan's financial activities were included along with the financial activities of the agent multiple-employer plans administered by LOPFI in the statement of changes in fiduciary net position in LOPFI's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2019. The combining statement for plans administered by the System is as follows:

	Cost-Sharing Multiple- Employer	Agent Multiple- Employer	Total
Additions			
Contributions			
Member contributions	\$ 25,157,606	\$ 19,622	\$ 25,177,228
Employer contributions	88,524,836	35,680,713	124,205,549
Local plan administrative mergers and paid military time	180,761	4,262,675	4,443,436
Total contributions	113,863,203	39,963,010	153,826,213
Net investment income	345,816,336	45,011,713	390,828,049
Total additions	459,679,539	84,974,723	544,654,262
Deductions			
Benefits paid to participants	87,057,377	59,501,228	146,558,605
Administrative expenses	3,041,397	395,836	3,437,233
Total deductions	90,098,774	59,897,064	149,995,838
Net Increase in Net Position Restricted for Pensions	369,580,765	25,077,659	394,658,424
Net Position Restricted for Pensions, Beginning of Year	1,836,535,754	243,317,403	2,079,853,157
Net Position Restricted for Pensions, End of Year	\$ 2,206,116,519	\$ 268,395,062	\$ 2,474,511,581

Note 5: Subsequent Events

There has been significant volatility in the investment markets both nationally and globally since December 31, 2019, resulting in an overall market decline in certain market segments which has resulted in a decline in the value of the System's investment portfolio as of April 16, 2020, which is the date the financial statements of the System were available to be issued.

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Notes to the Schedules of Employer Allocations and
Schedules of Pension Amounts by Employer
December 31, 2019

Note 6: Additional Financial Information

Additional financial information is located in LOPFI's CAFR for the year ended December 31, 2019, which can be found on LOPFI's website at www.lopfi-prb.com.

GASB 68
Proportionate Share
LOPFI Only

2019 GASB 68 - Proportionate Shrac - LOPFI Only

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under	Net Pension Liability at a	Net Pension Liability at a
				Current Discount Rate	Discount Rate 1% Higher	Discount Rate 1% Lower
				7.00%	8.00%	6.00%
15032	Alexander Fire	\$ 72,832	0.08727%	\$ 674,404	\$ 351,692	\$ 1,074,585
15022	Alexander Police	51,780	0.06205%	479,469	250,036	763,977
24822	Alzheimer Police	10,896	0.01306%	100,894	52,615	160,763
20522	Altus Police	8,670	0.01039%	80,282	41,866	127,920
30222	Amity Police	10,571	0.01267%	97,885	51,045	155,968
41833	Arkadelphia Fire	89,803	0.10761%	831,551	433,641	1,324,980
64733	Ash Flat Fire	38,749	0.04643%	358,805	187,111	571,714
64722	Ash Flat Police	26,230	0.03143%	242,883	126,660	387,005
60422	Ashdown Police	101,574	0.12172%	940,547	490,481	1,498,653
70122	Atkins Police	86,593	0.10376%	801,827	418,141	1,277,619
80922	Augusta Police	55,923	0.06701%	517,832	270,041	825,104
82522	Austin Police	25,211	0.03021%	233,447	121,739	371,970
90622	Bald Knob Police	57,582	0.06900%	533,194	278,052	849,582
100732	Barling Fire	55,800	0.06686%	516,693	269,447	823,290
100722	Barling Police	114,160	0.13680%	1,057,090	551,256	1,684,350
110433	Batesville Fire	131,540	0.15762%	1,218,024	635,181	1,940,780
110422	Batesville Police	199,810	0.23943%	1,850,186	964,844	2,948,055
112022	Bauxite Police	7,796	0.00934%	72,189	37,645	115,024
120122	Bay Police	37,967	0.04550%	351,564	183,335	560,176
128732	Beaver Lake Fire	39,358	0.04716%	364,444	190,052	580,699
131732	Beebe Fire	6,262	0.00750%	57,984	30,238	92,391
140636	Bella Vista Fire	844,564	1.01204%	7,820,432	4,078,235	12,460,945
140626	Bella Vista Police	536,100	0.64241%	4,964,139	2,588,723	7,909,777
150333	Benton Fire	818,988	0.98139%	7,583,605	3,954,734	12,083,589
150322	Benton Police	801,724	0.96070%	7,423,745	3,871,369	11,828,871
160033	Bentonville Fire	1,281,569	1.53570%	11,866,978	6,188,447	18,908,645
160022	Bentonville Police	1,101,659	1.32011%	10,201,061	5,319,697	16,254,200
170822	Berryville Police	155,581	0.18643%	1,440,637	751,270	2,295,488
168633	Bethel Heights Fire	-	0.00000%	-	-	-
168622	Bethel Heights Police	64,508	0.07730%	597,326	311,497	951,770
175922	Black Rock Police	6,374	0.00764%	59,021	30,779	94,044
179133	Blytheville Fire	281,608	0.33745%	2,607,613	1,359,830	4,154,927
179122	Blytheville Police	283,002	0.33912%	2,620,521	1,366,562	4,175,495
188022	Bono Police	39,875	0.04778%	369,232	192,549	588,327
199622	Bradford Police	21,629	0.02592%	200,279	104,442	319,121
200322	Bradley Police	2,820	0.00338%	26,112	13,617	41,607
209733	Brinkley Fire	9,260	0.01110%	85,745	44,715	136,625
209723	Brinkley Police	62,900	0.07537%	582,437	303,732	928,045
212722	Brookland Police	51,069	0.06120%	472,885	246,602	753,487
219433	Bryant Fire	536,926	0.64340%	4,971,788	2,592,711	7,921,964
219422	Bryant Police	486,648	0.58315%	4,506,227	2,349,929	7,180,147
224032	Buford Fire	9,624	0.01153%	89,116	46,472	141,995
228332	Bull Shoals Fire	7,626	0.00914%	70,615	36,824	112,516
228322	Bull Shoals Police	23,426	0.02807%	216,918	113,120	345,634
258533	Cabot Fire	466,886	0.55947%	4,323,237	2,254,502	6,888,573
258522	Cabot Police	503,578	0.60344%	4,662,994	2,431,680	7,429,937
268233	Caddo Valley Fire	5,772	0.00692%	53,447	27,872	85,162
268222	Caddo Valley Police	27,832	0.03335%	257,717	134,395	410,641
277133	Camden Fire	270,051	0.32360%	2,500,598	1,304,024	3,984,412
277123	Camden Police	153,639	0.18411%	1,422,655	741,893	2,266,835
285222	Cammack Village Police	21,309	0.02553%	197,316	102,897	314,399
288722	Caraway Police	21,590	0.02587%	199,917	104,254	318,545
298422	Carlisle Police	32,875	0.03939%	304,414	158,747	485,047
309332	Cave City Fire	5,414	0.00649%	50,132	26,143	79,880
309322	Cave City Police	38,370	0.04598%	355,296	185,281	566,122
310722	Cave Springs Police	81,183	0.09728%	751,732	392,017	1,197,798

2019 GASB 68 - Proportionate Shrae - LOPFI Only

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
				7.00%	8.00%	6.00%
318233	Centerton Fire	204,150	0.24463%	1,890,373	985,801	3,012,089
318222	Centerton Police	233,316	0.27958%	2,160,442	1,126,638	3,442,413
319022	Central City Police	-	0.00000%	-	-	-
333632	Cherokee Village Fire	112,447	0.13474%	1,041,228	542,985	1,659,076
333622	Cherokee Village Police	59,920	0.07180%	554,843	289,342	884,077
334422	Cherry Valley Police	8,519	0.01021%	78,884	41,137	125,692
348422	Clarendon Police	30,737	0.03683%	284,616	148,423	453,503
357322	Clarksville Police	195,540	0.23431%	1,810,647	944,225	2,885,055
368932	Clinton Fire	6,169	0.00739%	57,123	29,789	91,019
368922	Clinton Police	54,591	0.06542%	505,498	263,609	805,452
375122	Coal Hill Police	4,717	0.00565%	43,678	22,777	69,596
377822	Concord Police	5,968	0.00715%	55,262	28,818	88,054
378633	Conway Fire	1,413,688	1.69402%	13,090,364	6,826,424	20,857,967
378622	Conway Police	1,567,643	1.87850%	14,515,945	7,569,843	23,129,465
387522	Corning Police	52,028	0.06234%	481,765	251,233	767,636
397222	Cotter Police	17,220	0.02063%	159,452	83,152	254,069
406522	Cotton Plant Police	416	0.00050%	3,852	2,009	6,138
427833	Crossett Fire	198,979	0.23844%	1,842,491	960,831	2,935,795
427822	Crossett Police	148,536	0.17799%	1,375,403	717,251	2,191,544
455322	Dardanelle Police	68,664	0.08228%	635,810	331,565	1,013,089
476633	De Queen Fire	26,208	0.03140%	242,679	126,553	386,681
476622	De Queen Police	136,740	0.16386%	1,266,175	660,291	2,017,502
466922	Decatur Police	65,242	0.07818%	604,123	315,041	962,600
481222	Dermott Police	43,014	0.05154%	398,298	207,706	634,641
485522	Des Arc Police	56,706	0.06795%	525,082	273,822	836,657
486322	Devalls Bluff Police	149	0.00018%	1,380	719	2,198
496022	DeWitt Police	67,033	0.08033%	620,707	323,689	989,025
501022	Diaz Police	17,501	0.02097%	162,054	84,509	258,215
502922	Dierks Police	42,504	0.05093%	393,575	205,244	627,116
516922	Dover Police	50,907	0.06100%	471,385	245,820	751,097
536322	East Camden Police	5,956	0.00714%	55,151	28,760	87,877
546033	El Dorado Fire	414,655	0.49688%	3,839,592	2,002,288	6,117,941
546023	El Dorado Police	324,825	0.38924%	3,007,791	1,568,517	4,792,563
556832	Elkins Fire	15,716	0.01883%	145,526	75,890	231,878
556822	Elkins Police	63,562	0.07617%	588,567	306,929	937,812
561422	Elm Springs Police	48,434	0.05804%	448,486	233,878	714,609
585133	Eureka Springs Fire	110,338	0.13222%	1,021,700	532,801	1,627,959
585122	Eureka Springs Police	130,327	0.15617%	1,206,792	629,324	1,922,883
595922	Fairfield Bay Police	58,276	0.06983%	539,620	281,403	859,821
604132	Farmington Fire	74,376	0.08912%	688,701	359,147	1,097,365
604122	Farmington Police	165,433	0.19824%	1,531,864	798,844	2,440,847
614937	Fayetteville Fire	2,188,541	2.62252%	20,265,291	10,568,039	32,290,376
614927	Fayetteville Police	2,025,576	2.42724%	18,756,279	9,781,113	29,885,942
630032	Flippin Fire	8,606	0.01031%	79,689	41,557	126,975
630022	Flippin Police	56,352	0.06753%	521,804	272,113	831,434
635122	Foreman Police	-	0.00000%	-	-	-
644033	Forrest City Fire	218,490	0.26182%	2,023,158	1,055,046	3,223,666
644022	Forrest City Police	270,968	0.32470%	2,509,090	1,308,452	3,997,941
654833	Fort Smith Fire	2,205,567	2.64292%	20,422,947	10,650,254	32,541,582
654823	Fort Smith Police	1,334,984	1.59971%	12,361,587	6,446,378	19,696,745
665322	Friendship Police	1,728	0.00207%	16,001	8,344	25,495
693932	Gassville Fire	7,314	0.00876%	67,726	35,318	107,913
693922	Gassville Police	33,764	0.04046%	312,645	163,040	498,164
704822	Gentry Police	67,637	0.08105%	626,300	326,606	997,936
713722	Gillett Police	5,195	0.00623%	48,104	25,086	76,649
724222	Glenwood Police	10,702	0.01282%	99,098	51,678	157,900

2019 GASB 68 - Proportionate Shrae - LOPFI Only

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
				7.00%	8.00%	6.00%
726922	Goshen Police	36,539	0.04378%	338,341	176,440	539,107
733122	Gosnell Police	54,061	0.06478%	500,590	261,050	797,632
739033	Gravel Ridge Fire Protection Dist.	24,232	0.02904%	224,382	117,012	357,526
737432	Gravette Fire	59,323	0.07109%	549,315	286,459	875,269
737422	Gravette Police	108,697	0.13025%	1,006,504	524,877	1,603,747
743922	Green Forest Police	117,345	0.14061%	1,086,583	566,636	1,731,343
744732	Greenbrier Fire	-	0.00000%	-	-	-
746322	Greenland Police	43,775	0.05246%	405,345	211,381	645,869
747133	Greenwood Fire	13,286	0.01592%	123,025	64,156	196,026
747122	Greenwood Police	217,935	0.26115%	2,018,018	1,052,366	3,215,477
754422	Greers Ferry Police	32,808	0.03931%	303,793	158,423	484,059
776522	Hackett Police	7,657	0.00918%	70,902	36,974	112,974
804422	Hampton Police	21,577	0.02586%	199,797	104,191	318,353
813322	Hardy Police	32,240	0.03863%	298,534	155,681	475,678
823022	Harrisburg Police	37,835	0.04534%	350,342	182,698	558,229
834633	Harrison Fire	330,333	0.39584%	3,058,793	1,595,114	4,873,830
834622	Harrison Police	372,978	0.44694%	3,453,674	1,801,038	5,503,027
843522	Hartford Police	8,069	0.00967%	74,717	38,964	119,052
847832	Haskell Fire	3,888	0.00466%	36,002	18,774	57,365
847822	Haskell Police	53,122	0.06366%	491,895	256,516	783,778
862133	Heber Springs Fire	21,639	0.02593%	200,371	104,491	319,268
862122	Heber Springs Police	141,954	0.17010%	1,314,455	685,468	2,094,431
865622	Hector Police	4,356	0.00522%	40,335	21,034	64,270
864833	Helena-West Helena Fire	164,083	0.19662%	1,519,364	792,325	2,420,929
864823	Helena-West Helena Police	134,717	0.16143%	1,247,443	650,522	1,987,654
866422	Hermitage Police	10,852	0.01300%	100,487	52,402	160,114
885022	Highfill Police	27,175	0.03256%	251,633	131,223	400,948
890732	Highland Fire	3,900	0.00467%	36,113	18,832	57,542
890722	Highland Police	22,690	0.02719%	210,103	109,566	334,775
900833	Holiday Island Fire	23,234	0.02784%	215,140	112,192	342,801
892322	Holly Grove Police	5,701	0.00683%	52,790	27,529	84,114
902433	Hope Fire	152,613	0.18288%	1,413,155	736,938	2,251,697
911337	Hot Springs Fire	1,015,482	1.21685%	9,403,085	4,903,565	14,982,719
911327	Hot Springs Police	1,295,436	1.55232%	11,995,383	6,255,408	19,113,243
921032	Hot Springs Village Fire	216,542	0.25948%	2,005,120	1,045,639	3,194,924
921022	Hot Springs Village Police	181,031	0.21693%	1,676,298	874,163	2,670,984
932633	Hoxie Fire	5,839	0.00700%	54,068	28,195	86,150
932622	Hoxie Police	29,996	0.03594%	277,755	144,845	442,570
941522	Hughes Police	16,451	0.01971%	152,332	79,439	242,723
951222	Humphrey Police	7,332	0.00879%	67,892	35,405	108,178
971722	Huntington Police	6,532	0.00783%	60,485	31,542	96,375
962822	Huntsville Police	74,480	0.08925%	689,664	359,649	1,098,900
981422	Huttig Police	7,187	0.00861%	66,550	34,705	106,039
1021933	Jacksonville Fire	772,812	0.92606%	7,156,028	3,731,759	11,402,295
1021922	Jacksonville Police	619,588	0.74245%	5,737,215	2,991,870	9,141,583
1031622	Jasper Police	12,174	0.01459%	112,728	58,786	179,619
1039132	Johnson Area Fire Departm	12,349	0.01480%	114,348	59,631	182,201
1038332	Johnson Fire	13,766	0.01650%	127,469	66,473	203,108
1038322	Johnson Police	95,222	0.11410%	881,730	459,809	1,404,933
1050233	Jonesboro Fire	1,584,299	1.89846%	14,670,175	7,650,272	23,375,212
1050223	Jonesboro Police	1,849,182	2.21587%	17,122,919	8,929,340	27,283,374
1058822	Judsonia Police	25,099	0.03008%	232,410	121,198	370,318
1061822	Junction City Police	8,523	0.01021%	78,921	41,156	125,751
1080422	Kensett Police	28,100	0.03367%	260,198	135,689	414,596
1083922	Kibler Police	16,418	0.01967%	152,026	79,279	242,236
1100222	Lake City Police	39,618	0.04747%	366,852	191,308	584,536

2019 GASB 68 - Proportionate Shrac - LOPFI Only

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
				7.00%	8.00%	6.00%
1103732	Lake Hamilton Fire	2,033	0.00244%	18,825	9,817	29,995
1104032	Lake Hamilton Fire Protection District	2,042	0.00245%	18,908	9,860	30,128
1120722	Lake Village Police	75,829	0.09087%	702,156	366,163	1,118,803
1111823	Lakeview Police	11,723	0.01405%	108,552	56,608	172,965
1086322	Lamar Police	20,387	0.02443%	188,778	98,445	300,796
1130422	Lavaca Police	27,308	0.03272%	252,865	131,865	402,910
1140122	Leachville Police	35,582	0.04264%	329,480	171,819	524,987
1150922	Lepanto Police	14,053	0.01684%	130,127	67,859	207,342
1152522	Lewisville Police	16,086	0.01928%	148,952	77,676	237,338
1161432	Lincoln Fire	8,011	0.00960%	74,180	38,684	118,197
1161422	Lincoln Police	59,074	0.07079%	547,009	285,257	871,595
1157622	Little Flock Police	71,126	0.08523%	658,607	343,454	1,049,414
1160633	Little Rock Fire	7,508,114	8.99695%	69,523,081	36,255,222	110,776,916
1160623	Little Rock Police	8,504,501	10.19091%	78,749,351	41,066,580	125,477,901
1180022	Lonoke Police	86,866	0.10409%	804,355	419,459	1,281,646
10010	LOPFI Staff	174,508	0.20911%	1,615,896	842,665	2,574,742
1190833	Lowell Fire	330,250	0.39574%	3,058,025	1,594,713	4,872,605
1190822	Lowell Police	171,514	0.20552%	1,588,173	828,208	2,530,568
1195922	Luxora Police	6,806	0.00816%	63,022	32,865	100,418
1218133	Magnolia Fire	114,766	0.13752%	1,062,702	554,183	1,693,291
1218122	Magnolia Police	209,565	0.25112%	1,940,515	1,011,949	3,091,983
1229733	Malvern Fire	195,646	0.23444%	1,811,628	944,736	2,886,618
1229722	Malvern Police	208,548	0.24990%	1,931,097	1,007,038	3,076,978
1248332	Manila Fire	3,888	0.00466%	36,002	18,774	57,365
1248322	Manila Police	35,474	0.04251%	328,480	171,297	523,394
1258022	Mansfield Police	24,947	0.02989%	231,002	120,464	368,075
1268832	Marianna Fire	10,127	0.01214%	93,773	48,901	149,417
1268822	Marianna Police	84,546	0.10131%	782,873	408,256	1,247,416
1278532	Marion Fire	40,619	0.04867%	376,121	196,141	599,305
1278526	Marion Police	266,273	0.31907%	2,465,615	1,285,781	3,928,670
1288222	Marked Tree Police	47,415	0.05682%	439,050	228,958	699,575
1297122	Marmaduke Police	35,580	0.04264%	329,461	171,809	524,958
1305622	Marshall Police	25,450	0.03050%	235,660	122,893	375,497
1308022	Marvell Police	32,116	0.03848%	297,385	155,082	473,849
1318833	Maumelle Fire	500,888	0.60021%	4,638,086	2,418,691	7,390,248
1318823	Maumelle Police	403,937	0.48404%	3,740,346	1,950,533	5,959,805
1324232	Mayflower Fire	7,261	0.00870%	67,235	35,062	107,131
1324222	Mayflower Police	70,316	0.08426%	651,107	339,542	1,037,463
1328522	McCrory Police	33,436	0.04007%	309,608	161,456	493,325
1338233	McGehee Fire	89,339	0.10705%	827,255	431,401	1,318,134
1338222	McGehee Police	72,363	0.08671%	670,062	349,427	1,067,665
1358722	McRae Police	16,766	0.02009%	155,249	80,960	247,370
1377333	Mena Fire	29,417	0.03525%	272,393	142,049	434,027
1388922	Mineral Springs Police	16,517	0.01979%	152,943	79,757	243,697
1398622	Monette Police	36,980	0.04431%	342,425	178,569	545,614
1408733	Monticello Fire	93,559	0.11211%	866,331	451,778	1,380,397
1418422	Montrose Police	1,440	0.00173%	13,334	6,953	21,246
1421432	Morning Star FPA	5,007	0.00600%	46,363	24,178	73,875
1438933	Mountain Home Fire	333,578	0.39973%	3,088,841	1,610,783	4,921,708
1438922	Mountain Home Police	313,601	0.37579%	2,903,859	1,514,318	4,626,961
1447822	Mountain Pine Police	19,872	0.02381%	184,009	95,958	293,197
1452422	Mountain View Police	82,878	0.09931%	767,428	400,202	1,222,806
1436222	Mountainburg Police	13,959	0.01673%	129,257	67,405	205,955
1457522	Mulberry Police	22,672	0.02717%	209,937	109,479	334,509
1467222	Murfreesboro Police	23,788	0.02851%	220,270	114,868	350,975
1487733	Nashville Fire	10,360	0.01241%	95,931	50,026	152,854

2019 GASB 68 - Proportionate Shrae - LOPFI Only

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
				7.00%	8.00%	6.00%
1506733	Newport Fire	188,500	0.22588%	1,745,458	910,230	2,781,184
1506722	Newport Police	152,835	0.18314%	1,415,210	738,010	2,254,972
1509133	Nob Hill Fire	10,495	0.01258%	97,181	50,678	154,846
1536933	North Little Rock Fire	2,375,754	2.84686%	21,998,832	11,472,054	35,052,571
1536923	North Little Rock Police	2,264,444	2.71348%	20,968,132	10,934,560	33,410,271
1547433	Oak Grove Fire Protection Dist. #25	18,747	0.02246%	173,592	90,526	276,599
1555522	Ola Police	17,140	0.02054%	158,712	82,766	252,889
1566022	Oppelo Police	7,117	0.00853%	65,901	34,367	105,006
1576833	Osceola Fire	196,268	0.23519%	1,817,388	947,740	2,895,796
1576822	Osceola Police	287,792	0.34486%	2,664,875	1,389,692	4,246,168
1585732	Ozark Fire	22,554	0.02703%	208,844	108,909	332,768
1585722	Ozark Police	77,085	0.09237%	713,786	372,228	1,137,335
1599722	Pangburn Police	12,084	0.01448%	111,895	58,351	178,291
1616033	Paragould Fire	374,219	0.44843%	3,465,166	1,807,031	5,521,337
1616022	Paragould Police	520,013	0.62313%	4,815,178	2,511,042	7,672,424
1623322	Patterson Police	878	0.00105%	8,130	4,240	12,954
1627622	Pea Ridge Police	161,939	0.19405%	1,499,511	781,972	2,389,295
1628422	Perla Police	1,524	0.00183%	14,112	7,359	22,486
1631422	Perryville Police	51,791	0.06206%	479,570	250,089	764,140
1646233	Pine Bluff Fire	1,069,707	1.28183%	9,905,194	5,165,407	15,782,771
1646223	Pine Bluff Police	1,081,267	1.29568%	10,012,237	5,221,228	15,953,330
1657822	Plainview Police	540	0.00065%	5,000	2,608	7,967
1643822	Pleasant Plains Police	-	0.00000%	-	-	-
1665933	Pocahontas Fire	63,839	0.07650%	591,132	308,266	941,899
1665922	Pocahontas Police	140,779	0.16869%	1,303,575	679,794	2,077,095
1671322	Portland Police	6,788	0.00813%	62,855	32,778	100,152
1668322	Pottsville Police	55,163	0.06610%	510,794	266,371	813,891
1675632	Prairie Grove Fire	27,311	0.03273%	252,892	131,880	402,955
1675622	Prairie Grove Police	147,295	0.17650%	1,363,911	711,259	2,173,234
1685333	Pulaski Co Fire	336,005	0.40263%	3,111,314	1,622,503	4,957,516
1695022	Ravenden Police	6,965	0.00835%	64,494	33,633	102,764
1704322	Rector Police	38,113	0.04567%	352,916	184,040	562,330
1713222	Redfield Police	49,997	0.05991%	462,959	241,426	737,670
1714022	Rison Police	17,496	0.02097%	162,008	84,485	258,141
1720522	Rockport Police	53,720	0.06437%	497,432	259,403	792,601
1724833	Rogers Fire	1,779,106	2.13190%	16,474,035	8,590,957	26,249,452
1724822	Rogers Police	1,497,135	1.79401%	13,863,060	7,229,374	22,089,169
1733733	Russellville Fire	659,233	0.78996%	6,104,317	3,183,308	9,726,517
1733722	Russellville Police	595,795	0.71394%	5,516,899	2,876,978	8,790,534
1753122	Salem Police	31,288	0.03749%	289,718	151,084	461,632
1763933	Searcy Fire	542,191	0.64971%	5,020,540	2,618,135	7,999,645
1763922	Searcy Police	487,814	0.58455%	4,517,024	2,355,559	7,197,351
1765522	Shannon Hills Police	43,345	0.05194%	401,363	209,305	639,525
1774432	Sheridan Fire	144	0.00017%	1,333	695	2,125
1778722	Sherwood Police	930,088	1.11452%	8,612,360	4,491,214	13,722,791
1783333	Siloam Springs Fire	608,873	0.72961%	5,637,997	2,940,129	8,983,491
1783322	Siloam Springs Police	431,461	0.51702%	3,995,211	2,083,441	6,365,902
1793022	Smackover Police	76,296	0.09143%	706,480	368,419	1,125,694
1798126	Sparkman Police	6,032	0.00723%	55,855	29,127	88,998
1803133	Springdale Fire	1,894,087	2.26968%	17,538,727	9,146,178	27,945,915
1803122	Springdale Police	2,037,500	2.44153%	18,866,692	9,838,691	30,061,873
1813922	Stamps Police	19,821	0.02375%	183,537	95,712	292,445
1824422	Star City Police	43,049	0.05159%	398,622	207,875	635,158
1828722	Stephens Police	6,573	0.00788%	60,864	31,740	96,980
1843022	Strong Police	4,178	0.00501%	38,687	20,175	61,643
1854633	Stuttgart Fire	139,209	0.16681%	1,289,037	672,213	2,053,930

2019 GASB 68 - Proportionate Shrae - LOPFI Only

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
				7.00%	8.00%	6.00%
1854622	Stuttgart Police	214,619	0.25718%	1,987,313	1,036,353	3,166,552
1873222	Sulphur Police	21,448	0.02570%	198,603	103,568	316,450
1879122	Swifton Police	9,957	0.01193%	92,199	48,080	146,908
1892933	Texarkana Fire	798,548	0.95690%	7,394,336	3,856,033	11,782,011
1892923	Texarkana Police	928,032	1.11206%	8,593,322	4,481,286	13,692,456
1909732	Tontitown Area Fire	-	0.00000%	-	-	-
1908932	Tontitown Fire	16,106	0.01930%	149,137	77,773	237,633
1908922	Tontitown Police	84,765	0.10157%	784,901	409,314	1,250,648
1922433	Trumann Fire	54,567	0.06539%	505,275	263,493	805,098
1922422	Trumann Police	164,784	0.19746%	1,525,855	795,710	2,431,271
1931322	Tuckerman Police	29,176	0.03496%	270,162	140,885	430,471
1937222	Tyronza Police	15,246	0.01827%	141,174	73,620	224,944
1941033	Van Buren Fire	498,791	0.59770%	4,618,668	2,408,565	7,359,309
1941022	Van Buren Police	451,101	0.54055%	4,177,072	2,178,279	6,655,676
1952632	Vilonia Fire	17,660	0.02116%	163,527	85,277	260,561
1952622	Vilonia Police	100,942	0.12096%	934,695	487,429	1,489,328
1991722	Waldo Police	4,903	0.00588%	45,400	23,676	72,340
2002822	Waldron Police	83,777	0.10039%	775,752	404,543	1,236,070
2011733	Walnut Ridge Fire	56,151	0.06729%	519,943	271,142	828,468
2011722	Walnut Ridge Police	63,922	0.07660%	591,900	308,667	943,124
2016832	Ward Fire	9,129	0.01094%	84,532	44,082	134,692
2016822	Ward Police	78,880	0.09452%	730,407	380,896	1,163,819
2021433	Warren Fire	19,354	0.02319%	179,213	93,457	285,555
2041922	Weiner Police	8,936	0.01071%	82,745	43,150	131,844
2050832	West Fork Fire	20,220	0.02423%	187,232	97,638	298,332
2050822	West Fork Police	52,702	0.06315%	488,006	254,488	777,581
2060533	West Memphis Fire	658,805	0.78944%	6,100,354	3,181,241	9,720,202
2060522	West Memphis Police	973,414	1.16644%	9,013,547	4,700,427	14,362,036
2070222	Wheatley Police	13,088	0.01568%	121,191	63,199	193,104
2081822	White Hall Police	168,094	0.20143%	1,556,504	811,693	2,480,108
2100822	Wilmot Police	5,673	0.00680%	52,530	27,394	83,701
2109122	Wilson Police	14,348	0.01719%	132,859	69,284	211,695
2119933	Wynne Fire	85,650	0.10263%	793,096	413,587	1,263,705
2119922	Wynne Police	157,200	0.18837%	1,455,629	759,088	2,319,375
		\$ 83,451,809	100.00000%	\$ 772,740,914	\$ 402,972,554	\$ 1,231,272,464

Arkansas Local Police and Fire Retirement System
Schedule of LOPFI Paid Pension Amounts by Employer
As of and for the year ended December 31, 2019

		Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense			
Employer ID	Employer	Net Pension Liability	Employer Allocation Percentage	Differences Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Plan Contributions	Total Deferred Outflows of Resources	Differences Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Plan Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Total Employer Pension Expense
															Contributions and Share of Plan Contributions	Proportionate Share of Pension Expense	
1	15032	Alexander Fire	\$ 674,404	0.087%	\$ 66,357	\$ -	\$ 58,237	\$ 297,495	\$ 422,089	\$ -	\$ 81,448	\$ -	\$ 81,448	\$ 166,576	\$ 118,490	\$ 285,066	
2	15022	Alexander Police	479,469	0.062%	47,177	-	41,404	224,958	313,539	-	57,906	-	57,906	118,428	86,325	204,753	
3	24822	Alzheimer Police	100,894	0.013%	9,927	-	8,713	19,178	12,185	-	24,562	-	24,562	36,747	24,921	32,687	
4	20522	Altus Police	80,282	0.010%	7,899	-	6,933	17,653	32,485	-	9,696	-	3,112	12,808	19,829	(6,290)	13,539
5	30222	Amity Police	97,885	0.013%	9,631	-	8,453	22,837	22,837	-	11,822	-	1,184	13,006	24,177	3,183	27,560
6	41833	Arkadelphia Fire	831,551	0.108%	81,820	-	71,808	40,090	193,718	-	100,427	-	28,935	129,262	205,391	5,003	210,394
7	64733	Ash Flat Fire	358,805	0.046%	35,304	-	30,984	943	67,231	-	43,333	-	21,331	64,664	88,624	(9,025)	79,599
8	64722	Ash Flat Police	242,883	0.031%	23,898	-	20,974	24,916	69,788	-	29,333	-	3,359	32,692	59,991	9,361	69,352
9	60422	Ashdown Police	940,547	0.122%	92,544	-	81,220	23,528	197,292	-	113,591	-	41,363	154,954	232,313	(26,922)	205,391
10	70122	Atkins Police	801,827	0.104%	78,895	-	69,241	35,480	183,616	-	96,837	-	7,947	104,784	198,050	5,515	203,565
11	80922	Augusta Police	517,832	0.067%	50,951	-	44,717	31,379	127,047	-	62,539	-	64,285	126,834	127,903	(36,634)	91,269
12	82522	Austin Police	233,447	0.030%	22,970	-	20,159	50,491	93,620	-	28,194	-	11,836	40,300	57,661	11,529	69,190
13	90622	Bald Knob Police	533,194	0.069%	52,463	-	46,043	66,532	165,038	-	64,394	-	64,394	131,698	139,674	38,074	169,772
14	100732	Barling Fire	516,693	0.067%	50,839	-	44,618	46,858	142,315	-	62,401	-	7,751	70,152	127,622	8,832	136,454
15	100722	Barling Police	1,057,090	0.137%	104,011	-	91,284	15,538	210,833	-	127,666	-	36,666	164,332	261,099	3,875	264,974
16	110433	Batesville Fire	1,216,024	0.158%	118,846	-	105,181	8,778	235,812	-	147,102	-	78,528	225,630	300,849	(20,700)	280,149
17	110422	Batesville Police	1,850,186	0.239%	182,047	-	159,771	87,061	428,879	-	223,449	-	64,285	262,576	456,992	176,116	633,108
18	112022	Bauxite Police	72,189	0.009%	7,103	-	6,234	-	13,337	-	8,718	-	8,327	17,045	17,830	(4,779)	13,051
19	120122	Bay Police	351,564	0.045%	34,592	-	30,359	33,619	98,570	-	42,459	-	42,459	86,836	11,832	98,668	
20	128732	Beaver Lake Fire	364,444	0.047%	35,859	-	31,471	88,055	155,385	-	44,014	-	14,018	58,032	90,017	31,657	121,674
21	131732	Beebe Fire	57,984	0.008%	5,705	-	5,007	141	10,853	-	7,803	-	10,252	17,255	14,322	(8,617)	5,705
22	140636	Bella Vista Fire	7,820,432	1.012%	769,483	-	675,225	212,805	1,657,113	-	944,481	-	108,899	1,055,360	1,933,629	110,693	2,042,222
23	140626	Bella Vista Police	4,964,139	0.642%	488,441	-	428,673	222,883	1,139,997	-	599,524	-	599,524	1,226,131	98,610	1,324,741	
24	150333	Benton Fire	7,583,605	0.981%	746,810	-	654,874	128,857	1,529,911	-	915,879	-	334,598	1,250,477	1,873,133	45,897	1,919,030
25	150322	Benton Police	7,423,745	0.961%	730,451	-	641,069	5,800	1,377,320	-	896,573	-	196,260	1,092,833	1,833,648	(83,032)	1,750,616
26	160033	Bentonville Fire	11,866,978	1.536%	1,167,638	-	1,024,676	87,646	1,024,044	-	1,433,186	-	88,674	1,521,860	2,931,116	(21,090)	2,910,026
27	160022	Bentonville Police	10,201,061	1.320%	1,003,722	-	880,902	741,439	2,626,063	-	1,231,992	-	1,231,992	2,519,639	406,574	2,926,213	
28	170822	Berryville Police	1,440,637	0.186%	141,750	-	124,405	51,679	317,834	-	173,987	-	9,538	183,525	355,834	(10,511)	345,323
29	168633	Bethel Heights Fire	-	0.000%	-	-	-	-	-	-	2,042	-	2,042	-	(10,494)	(10,494)	-
30	168622	Bethel Heights Police	597,326	0.077%	58,773	-	51,581	6,697	117,051	-	72,140	-	68,125	140,265	147,538	(8,067)	139,471
31	175922	Black Rock Police	59,021	0.008%	5,807	-	5,097	4,398	15,302	-	7,128	-	2,434	9,562	14,578	928	15,506
32	179133	Blytheville Fire	2,607,613	0.337%	256,573	-	225,178	132,365	614,116	-	314,924	-	18,361	335,285	644,074	21,659	665,733
33	179122	Blytheville Police	2,620,521	0.339%	257,843	-	226,292	99,202	383,337	-	316,863	-	81,820	398,303	647,263	6,650	653,913
34	188022	Bono Police	369,232	0.048%	36,330	-	31,885	30,320	78,789	-	44,592	-	881	45,473	91,199	6,023	97,222
35	199622	Bradford Police	200,279	0.026%	19,706	-	17,295	23,596	60,597	-	24,188	-	38,607	62,795	49,468	2,101	51,569
36	200322	Bradley Police	26,112	0.003%	2,569	-	2,255	16,721	21,545	-	3,154	-	31,654	34,808	6,450	(6,700)	(250)
37	209733	Brinkley Fire	85,745	0.011%	8,437	-	7,404	1,527	17,368	-	10,356	-	696	11,052	21,179	637	21,816
38	209723	Brinkley Police	582,437	0.075%	57,308	-	50,296	12,867	120,471	-	70,341	-	5,451	75,792	143,861	8,942	152,803
39	212722	Brookland Police	472,885	0.060%	46,529	-	40,835	117,172	204,536	-	57,111	-	57,111	116,801	66,688	183,489	
40	219433	Bryant Fire	4,971,788	0.643%	489,194	-	429,333	-	918,527	-	600,448	-	112,768	713,216	1,228,020	(40,188)	1,187,832
41	219422	Bryant Police	4,506,227	0.583%	443,853	-	389,130	43,698	62,613	-	544,221	-	177,265	721,486	1,113,028	(87,752)	1,025,276
42	224032	Buford Fire	89,116	0.012%	8,769	-	7,695	31,976	48,439	-	10,763	-	-	10,763	22,011	14,522	36,533
43	228332	Bull Shoals Fire	70,615	0.009%	6,948	-	6,098	-	13,046	-	8,528	-	4,715	13,243	17,442	(6,587)	10,855
44	228322	Bull Shoals Police	216,918	0.028%	21,343	-	18,732	9,392	49,467	-	26,917	-	26,810	53,007	53,578	(4,621)	48,957
45	258533	Cabot Fire	4,323,237	0.559%	425,380	-	373,328	7,030	805,738	-	522,121	-	26,003	548,124	1,067,829	6,635	1,074,464
46	258522	Cabot Police	4,662,994	0.603%	458,810	-	402,668	12,673	841,151	-	563,154	-	212,211	775,365	1,151,749	(94,144)	1,057,605
47	268233	Caddo Valley Fire	53,447	0.007%	5,259	-	4,615	4,899	14,773	-	6,455	-	15,081	21,536	13,201	(3,724)	9,477
48	268222	Caddo Valley Police	257,717	0.033%	25,358	-	22,255	11,754	59,367	-	31,125	-	3,562	34,687	63,655	6,261	69,916
49	277133	Camden Fire	2,500,598	0.324%	246,044	-	215,936	-	461,980	-	302,600	-	180,627	482,627	617,642	(66,590)	556,092
50	277123	Camden Police	1,422,655	0.184%	139,981	-	122,852	90,050	352,883	-	171,815	-	51,938	223,753	351,933	15,558	366,951
51	285222	Cammack Village Police	197,316	0.026%	19,415	-	17,039	2,564	39,018	-	23,830	-	66,787	90,617	48,736	(27,409)	21,327
52	288722	Caraway Police	199,917	0.026%	19,671	-	17,264	3,875	40,810	-	24,144	-	8,588	32,732	49,379	(1,387)	47,992
53	298422	Carlisle Police	304,414	0.039%	29,952	-	26,287	15,698	71,937	-	36,764	-	21,328	58,092	75,189	4,492	79,681
54	309332	Cave City Fire	50,132	0.006%	4,933	-	4,329	949	10,211	-	6,055	-	1,862	7,917	12,383	4,038	16,421
55	309322	Cave City Police	355,823	0.046%	34,989	-	30,966	29,567	82,807	-	42,867	-	7,877	44,386	87,757	7,453	95,210
56	310722	Cave Springs Police	751,732	0.097%	73,962	-	64,915	73,562	212,333	-	90,787	-	10,192	109,979	185,676	28,208	213,974
57	318233	Centeron Fire	1,890,373	0.245%	186,001	-	163,241	389,835	739,077	-	228,302	-	-	228,302	466,918	248,331	715,249
58	318222	Centeron Police	2,160,442	0.280%	212,574	-	186,563	137,716	536,853	-	260,919	-	2,368	263,287	533,624	110,050	643,674
59	319022	Central City Police	-	0.000%	-	-	-	-	-	-	6,566	-	6,566	-	(6,447)	(6,447)	-
60	333632	Cherokee Village Fire	1,041,228	0.135%	102,451	-	89,914	-	192,365	-	125,750	-	51,690	177,440	257,181	(109,711)	147,470
61	333622	Cherokee Village Police	558,843	0.072%	54,893	-	49,913	190	67,096	-	67,096	-	54,372	121,381	137,650	(25,756)	111,899
62	334422	Cherry Valley Police	78,884	0.010%	7,762	-	6,812	7,911	22,485	-	9,527	-	6,221	15,748	19,484	3,753	23,237
63	348422	Clarendon Police	284,616	0.037%	28,004	-	24,578	31,167	83,749	-	34,373	-	17,732	52,105	70,300	3,148	73,448
64	357322	Clarksville Police	1,810,647	0.234%	178,157	-	156,356	64,734	399,247	-	218,674	-	56,011	274,685	447,226	(50,678)	396,548
65	368932	Clinton Fire	57,123	0.007%	5,621	-	4,933	970	11,524	-	6,899	-	3,389	10,288	14,109	(1,733)	13,936
66	368922	Clinton Police	505,498	0.065%	49,738	-	43,652	-	93,390	-	61,849	-	17,726	133,775	124,857	(59,219)	65,638
67	375122	Coal Hill Police	43,678	0.006%	4,290	-	3,772	11,096	19,166	-	12,481	-					

**Arkansas Local Police and Fire Retirement System
Schedule of LOPFI Paid Pension Amounts by Employer
As of and for the year ended December 31, 2019**

Employer ID	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense					
		Net Pension Liability	Employer Allocation Percentage	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion from Changes in Proportion Between Employer	Total Employer Pension Expense	
79	466922	Decatur Police	604,123	0.078%	59,442	-	52,168	2,257	113,867	-	72,961	-	5,389	78,530	149,217	(10,353)	138,864
80	481222	Dermott Police	398,298	0.052%	39,190	-	34,395	14,154	87,739	-	48,103	-	32,725	80,828	98,379	(17,994)	80,385
81	485522	Des Arc Police	525,082	0.068%	51,665	-	45,343	58,607	155,615	-	63,415	-	250	63,665	129,694	23,135	152,829
82	486322	Devalls Bluff Police	1,380	0.000%	136	-	119	8,792	9,047	-	167	-	66,409	66,576	341	(23,647)	(23,306)
83	490622	Devott Police	620,707	0.080%	61,074	-	53,601	-	114,675	-	74,963	-	77,109	152,072	153,313	(80,988)	72,325
84	501022	Diaz Police	162,054	0.021%	15,945	-	13,994	12,994	35,937	-	19,571	-	21,403	40,974	40,027	(5,039)	34,988
85	502922	Dierks Police	393,575	0.051%	38,725	-	33,987	52,029	124,741	-	47,532	-	10,811	58,343	97,212	8,021	105,233
86	516922	Dover Police	471,385	0.061%	46,381	-	40,706	33,272	120,359	-	56,930	-	-	56,930	116,431	13,893	130,324
87	536322	East Camden Police	55,151	0.007%	5,427	-	4,762	1,828	12,017	-	6,661	-	7,493	14,154	13,622	3,020	16,642
88	546033	El Dorado Fire	3,839,592	0.497%	377,792	-	331,564	95,255	804,611	-	463,711	-	33,174	496,885	948,370	58,546	1,006,916
89	546023	El Dorado Police	3,007,791	0.389%	295,948	-	259,735	77,830	653,513	-	363,254	-	22,129	383,383	742,917	50,224	793,141
90	556832	Elkins Fire	145,526	0.019%	14,319	-	12,567	1,894	28,780	-	12,575	-	732	18,307	35,945	(7,373)	35,208
91	556822	Elkins Police	588,567	0.076%	57,911	-	50,825	81,192	198,928	-	71,082	-	12,168	83,250	145,375	31,748	177,123
92	561422	Elm Springs Police	448,486	0.058%	44,128	-	38,728	11,986	94,842	-	54,164	-	2,804	56,968	110,775	4,200	114,975
93	585133	Eureka Springs Fire	1,021,700	0.132%	100,529	-	88,228	11,382	200,139	-	123,392	-	18,808	142,200	252,357	(3,274)	249,083
94	585122	Eureka Springs Police	1,206,792	0.156%	118,741	-	104,211	5,154	228,106	-	145,745	-	30,008	175,753	298,075	(12,306)	285,569
95	595922	Fairfield Bay Police	539,620	0.070%	53,095	-	46,598	-	99,693	-	65,170	-	30,049	95,219	133,285	(27,800)	105,477
96	604132	Farmington Fire	688,701	0.089%	67,764	-	59,472	164,350	291,586	-	83,175	-	-	83,175	170,108	74,146	244,254
97	604122	Farmington Police	1,531,864	0.198%	150,726	-	132,282	124,965	407,973	-	185,005	-	-	185,005	378,367	76,536	454,903
98	614937	Fayetteville Fire	20,265,291	2.623%	1,993,981	-	1,749,978	184,788	3,928,756	-	2,447,458	-	478,529	2,925,987	5,005,480	(99,762)	4,905,718
99	614927	Fayetteville Police	18,756,279	2.427%	1,845,503	-	1,619,678	489,978	3,955,159	-	2,265,214	-	22,734	2,287,948	4,632,758	223,316	4,855,094
100	630032	Flippin Fire	79,689	0.010%	7,841	-	6,218	46,516	61,238	-	9,624	-	-	9,624	19,683	16,218	35,801
101	630022	Flippin Police	521,804	0.068%	51,342	-	45,060	42,718	139,120	-	63,019	-	7,616	70,655	128,884	(18,418)	145,202
102	635122	Foreman Police	-	0.000%	-	-	-	-	-	-	-	-	12,930	12,930	-	(14,949)	(14,949)
103	644033	Forrest City Fire	2,023,158	0.262%	199,066	-	174,708	12,243	386,017	-	244,339	-	30,739	275,078	499,715	(28,267)	471,448
104	644022	Forrest City Police	2,509,090	0.325%	246,879	-	216,060	46,511	101,060	-	303,025	-	68,262	371,287	619,739	15,870	635,609
105	654833	Fort Smith Fire	20,422,947	2.643%	2,009,493	-	1,763,602	210,658	3,983,753	-	2,466,499	-	334,921	2,801,420	5,044,421	(242,252)	4,802,169
106	654823	Fort Smith Police	12,361,587	1.600%	1,216,305	-	1,067,471	358,321	1,662,097	-	1,492,920	-	399,243	1,852,163	3,053,283	(315,583)	2,737,700
107	665322	Friendship Police	16,001	0.002%	1,574	-	1,382	1,931	4,887	-	1,932	-	-	1,932	4,887	(841)	3,111
108	693932	Gassville Fire	67,726	0.009%	6,664	-	5,848	2,462	14,974	-	8,179	-	11,489	19,668	16,728	(4,093)	12,635
109	693922	Gassville Police	312,645	0.040%	30,762	-	26,998	30,762	57,760	-	37,758	-	25,441	63,199	77,223	(12,565)	64,658
110	704822	Gentry Police	626,500	0.081%	61,624	-	54,083	17,273	132,980	-	75,639	-	11,410	87,049	154,695	1,533	156,228
111	713722	Gillett Police	48,184	0.006%	4,733	-	4,154	7,493	16,380	-	5,810	-	18,405	24,215	11,882	(10,461)	14,221
112	724222	Glenwood Police	99,098	0.013%	9,375	-	8,557	4,454	22,762	-	11,968	-	41,629	53,997	24,477	(11,843)	12,634
113	726922	Goshen Police	338,341	0.044%	33,291	-	29,217	80,510	143,018	-	40,862	-	375	41,237	83,569	37,276	120,845
114	733122	Gosnell Police	500,590	0.065%	49,255	-	43,228	112,101	204,584	-	60,457	-	10,699	71,156	123,645	6,788	190,433
115	739033	Gravel Ridge Fire Protection Dist.	224,382	0.029%	22,078	-	19,376	-	41,454	-	27,099	-	7,251	34,350	55,422	(9,525)	45,897
116	737432	Gravette Fire	549,315	0.071%	54,049	-	47,435	7,349	108,833	-	66,341	-	47,242	113,583	135,679	(6,175)	129,504
117	737422	Gravette Police	1,086,504	0.139%	90,034	-	86,916	26,552	215,202	-	121,556	-	39,005	160,561	249,604	(21,537)	227,067
118	743922	Green Forest Police	1,086,583	0.141%	106,913	-	93,831	75,843	276,587	-	131,228	-	9,157	140,385	268,383	40,424	308,807
119	744732	Greenbrier Fire	-	0.000%	-	-	1,249	1,249	1,249	-	1,249	-	34,661	34,661	-	(6,753)	(6,753)
120	746322	Greenland Police	405,345	0.052%	39,883	-	35,003	1,078	75,964	-	48,954	-	13,124	62,078	100,119	(6,239)	93,880
121	747133	Greenwood Fire	123,025	0.016%	12,105	-	10,624	4,743	27,472	-	14,858	-	1,141	15,999	30,387	5,132	35,519
122	747122	Greenwood Police	2,018,018	0.261%	198,561	-	174,264	5,553	378,378	-	243,718	-	10,271	253,989	498,446	(8,447)	489,999
123	754422	Greets Ferry Police	303,793	0.039%	29,891	-	26,234	9,480	65,605	-	36,689	-	15,168	51,857	75,036	2,486	77,522
124	776522	Hackett Police	70,902	0.009%	6,976	-	6,123	503	13,602	-	8,563	-	13,964	22,527	17,513	(5,099)	12,414
125	804422	Hampton Police	199,797	0.026%	19,659	-	17,253	14,953	51,865	-	24,130	-	-	24,130	49,349	6,493	55,842
126	813322	Hardy Police	298,534	0.039%	29,374	-	25,780	94,081	149,235	-	36,054	-	28,025	64,079	73,737	9,742	83,479
127	823022	Harrisburg Police	350,342	0.045%	34,471	-	30,253	4,090	68,814	-	42,311	-	43,159	85,470	86,534	(7,366)	79,168
128	834633	Harrison Fire	3,058,793	0.396%	300,967	-	264,139	24,916	590,022	-	369,413	-	140,538	509,951	755,515	(65,009)	690,506
129	834622	Harrison Police	3,453,674	0.447%	339,820	-	298,238	152,089	790,147	-	417,103	-	18,867	435,970	853,050	89,062	942,112
130	843522	Hartford Police	74,717	0.010%	7,352	-	6,452	5,751	19,555	-	9,024	-	5,142	14,166	18,455	(43,590)	(25,135)
131	847832	Haskell Fire	36,002	0.005%	3,542	-	3,109	358	7,009	-	4,348	-	1,099	5,447	8,892	(39)	8,853
132	847822	Haskell Police	491,895	0.064%	48,399	-	42,477	38,885	129,761	-	59,407	-	8,882	68,289	121,497	16,593	138,090
133	862133	Heber Springs Fire	200,371	0.026%	19,715	-	17,303	2,389	39,407	-	24,199	-	31,425	55,624	49,491	(6,389)	42,902
134	862122	Heber Springs Police	131,455	0.017%	12,934	-	11,508	12,934	34,842	-	18,248	-	74,824	235,572	324,657	(48,151)	279,512
135	865622	Hector Police	40,335	0.005%	3,969	-	3,483	24,086	31,538	-	4,871	-	4,813	9,684	9,963	8,146	18,109
136	864833	Helena-West Helena Fire	1,519,364	0.197%	149,496	-	131,203	21,611	302,310	-	183,495	-	40,611	224,106	375,279	13,364	388,643
137	864823	Helena-West Helena Police	1,247,443	0.161%	122,741	-	107,722	62,292	292,755	-	150,655	-	204,859	355,514	308,115	(46,370)	261,745
138	866422	Hemitage Police	100,487	0.013%	9,887	-	8,677	926	19,490	-	12,136	-	1,121	13,257	24,820	759	25,579
139	885022	Higdon Police	251,633	0.033%	24,759	-	21,730	2,562	6,651	-	30,580	-	7,661	38,051	62,153	8,032	70,185
140	890732	Highland Fire	36,113	0.005%	3,553	-	3,118	21,567	28,238	-	4,361	-	2	4,363	8,920	7,475	16,395
141	890722	Highland Police	210,103	0.027%	20,673	-	18,143	75,004	113,820	-	25,374	-	-	25,374	51,895	34,277	86,172
142	900833	Holiday Island Fire	215,140	0.028%	21,169	-	18,578	6,801	46,548	-	25,983	-	8,067	34,050	53,139	188	53,227
143	892322	Holly Grove Police	52,790	0.007%	5,194	-	4,559	4,357	14,110	-	6,375	-	12,183	18,558	13,039	5,555	18,594
144	902433	Hope Fire	1,415,155	0.183%	139,046	-	122,031	38,062	299,139	-	170,668	-	23,246	194,094	349,046	24,440	373,086
145	911337	Hot Springs Fire	9,401,085	1.217%	925,306	-	811,993	83,325	1,825,244	-	1,135,619	-	83,537	1,221,156	2,325,490	1,632	

Arkansas Local Police and Fire Retirement System
Schedule of LOPFI Paid Pension Amounts by Employer
As of and for the year ended December 31, 2019

Employer ID	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense							
		Net Pension Liability	Employer Allocation Percentage	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Plan	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Plan	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts From Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense	
157	1021922	Jacksonville Police	5,737,215	0.742%	564,507	-	495,431	-	1,059,938	-	692,889	-	1,105,197	1,798,086	1,417,079	(591,785)	825,294
158	1031622	Jasper Police	112,728	0.015%	11,092	-	9,734	15,421	36,247	-	13,614	-	9,094	22,708	27,844	(1,428)	26,416
159	1039132	Johnson Area Fire Department	114,348	0.015%	11,251	-	9,874	251	21,376	-	13,810	-	86,173	99,983	28,244	(19,646)	8,598
160	1038332	Johnson Fire	127,469	0.016%	12,542	-	11,007	76,121	99,670	-	15,395	-	2	15,397	31,485	44,314	75,799
161	1038322	Johnson Police	881,730	0.114%	86,757	-	76,141	-	162,898	-	106,487	-	162,562	269,049	217,785	(70,483)	147,302
162	1050233	Jonesboro Fire	14,670,175	1.808%	1,443,456	-	1,266,827	141,134	2,851,417	-	1,771,731	-	687,444	2,459,175	3,623,500	(102,919)	3,520,581
163	1050223	Jonesboro Police	17,122,919	2.210%	1,684,791	-	1,478,631	141,535	3,304,975	-	2,067,951	-	293,842	2,361,793	4,229,322	(68,627)	4,160,695
164	1058822	Judsonia Police	232,410	0.030%	22,868	-	20,070	9,543	52,481	-	28,068	-	13,111	41,179	57,405	(3,710)	53,695
165	1061822	Junction City Police	78,921	0.010%	7,765	-	6,815	26,941	41,521	-	9,531	-	-	9,531	19,493	12,676	32,169
166	1080422	Kensett Police	260,198	0.034%	25,602	-	22,469	18,245	66,316	-	31,424	-	16,472	47,896	64,268	(14,725)	49,543
167	1083922	Kibler Police	152,026	0.020%	14,958	-	13,128	-	28,086	-	18,360	-	5,070	23,540	37,550	3,743	41,293
168	1100222	Lake City Police	366,852	0.047%	36,096	-	31,679	-	67,775	-	44,205	-	6,954	51,259	69,012	(4,232)	86,380
169	1103732	Lake Hamilton Fire	18,825	0.002%	1,852	-	1,626	-	3,478	-	2,274	-	11,630	13,904	4,650	(10,347)	(5,697)
170	1104032	Lake Hamilton Fire Protection District	18,908	0.002%	1,860	-	1,633	11,292	14,785	-	2,284	-	1	2,285	4,670	4,145	8,815
171	1120722	Lake Village Police	702,156	0.091%	69,088	-	60,634	15,112	144,834	-	84,800	-	33,496	118,296	173,431	461	173,892
172	1118232	Lakeview Police	108,552	0.014%	10,681	-	9,374	-	20,055	-	13,110	-	21,598	34,708	26,812	(9,641)	17,171
173	1086322	Lamar Police	188,778	0.024%	18,575	-	16,302	2,998	37,875	-	37,875	-	-	28,316	46,628	(1,165)	45,463
174	1130422	Lavaca Police	252,865	0.033%	24,880	-	21,836	20,902	67,618	-	30,539	-	28,509	59,048	62,457	(8,415)	54,042
175	1140122	Leachville Police	329,480	0.043%	32,419	-	28,452	47,241	108,112	-	39,792	-	6,607	46,399	81,381	7,508	88,889
176	1150922	Lepanto Police	130,127	0.017%	12,804	-	11,237	14,407	38,448	-	15,716	-	29,429	45,145	32,141	(6,333)	25,808
177	1152522	Lewisville Police	148,952	0.019%	14,656	-	12,863	10,167	37,686	-	17,989	-	4,828	22,817	36,791	79,181	115,972
178	1161432	Lincoln Fire	75,480	0.009%	7,299	-	6,406	-	13,705	-	8,919	-	15,299	18,322	18,322	8,539	103,461
179	1161422	Lincoln Police	547,009	0.071%	53,822	-	47,236	50,477	151,635	-	66,663	-	12,285	78,348	135,110	8,451	145,561
180	1157622	Little Flock Police	68,807	0.083%	6,483	-	5,673	51,671	173,347	-	79,541	-	18,403	97,944	162,674	1,106	163,780
181	1160633	Little Rock Fire	69,523,081	8.997%	6,840,646	-	6,003,591	91,329	12,935,566	-	8,396,368	-	1,137,471	9,533,859	17,172,041	(37,091)	16,800,590
182	1160623	Little Rock Police	78,749,351	10.191%	7,748,461	-	6,800,319	1,221,171	15,769,951	-	9,510,635	-	8,172	9,518,807	19,450,902	256,260	19,707,162
183	1180022	Lonoke Police	804,355	0.104%	79,144	-	69,459	39,248	187,851	-	97,143	-	24,527	121,670	198,674	610	199,284
184	10010	Lopff Staff	1,615,896	0.209%	158,994	-	139,529	1,357	299,900	-	195,053	-	57,881	253,034	399,123	(43,622)	355,501
185	1190833	Lowell Fire	3,058,025	0.396%	300,891	-	264,072	433,162	998,125	-	369,321	-	-	369,321	755,325	243,953	999,278
186	1190822	Lowell Police	1,588,173	0.206%	156,266	-	137,145	69,317	362,728	-	191,805	-	-	191,805	392,275	49,262	441,537
187	1195922	Luxora Police	63,022	0.008%	6,201	-	5,442	2,451	14,094	-	7,611	-	50,225	57,836	15,566	(20,898)	(5,332)
188	1218133	Magnolia Fire	1,062,702	0.138%	104,563	-	91,768	3,769	200,100	-	128,343	-	27,336	158,679	262,485	(10,654)	251,831
189	1218122	Magnolia Police	1,940,515	0.251%	190,935	-	167,571	28,234	386,740	-	234,558	-	51,910	286,268	479,303	(1,685)	477,618
190	1229733	Malmgren Fire	1,811,628	0.234%	178,973	-	156,441	13,879	348,873	-	218,792	-	37,061	255,832	447,468	(2,140)	445,308
191	1229722	Malmgren Police	1,931,097	0.250%	190,008	-	166,758	109,981	466,747	-	233,220	-	36,870	270,090	476,977	31,792	508,769
192	1248332	Manila Fire	36,002	0.005%	3,542	-	3,109	11,208	17,859	-	4,348	-	463	4,811	8,892	6,261	15,153
193	1248322	Manila Police	328,480	0.043%	32,320	-	28,365	-	60,685	-	39,671	-	48,155	87,826	81,134	(33,565)	47,569
194	1258022	Mansfield Police	231,002	0.030%	22,729	-	19,948	1,506	44,183	-	27,898	-	42,272	70,170	57,057	(9,544)	47,513
195	1268832	Marianna Fire	93,773	0.012%	9,227	-	8,098	250	17,755	-	11,325	-	8,256	19,581	23,162	(3,542)	19,620
196	1268822	Marianna Police	782,873	0.010%	77,030	-	67,604	10,572	155,206	-	94,548	-	21,387	115,925	193,368	5,456	198,824
197	1278332	Marion Fire	376,121	0.049%	37,008	-	32,480	21,016	90,504	-	45,424	-	38,567	83,991	92,901	(2,839)	90,062
198	1278526	Marion Police	2,465,615	0.319%	242,601	-	212,916	8,925	464,442	-	297,775	-	31,231	329,006	609,001	5,251	614,252
199	1288222	Marked Tree Police	439,050	0.057%	43,200	-	37,914	50,868	131,982	-	53,024	-	19,179	72,203	108,444	9,094	117,538
200	1297122	Marmaduke Police	329,461	0.043%	32,417	-	28,450	555	61,422	-	39,789	-	13,383	53,172	81,376	(715)	80,661
201	1305022	Marshall Police	235,660	0.030%	23,183	-	20,350	22,993	66,331	-	28,461	-	3,968	32,429	58,207	5,280	63,487
202	1308022	Marvell Police	297,385	0.038%	29,261	-	25,680	19,687	74,628	-	35,916	-	5,944	50,944	73,544	2,386	75,840
203	1318833	Maumelle Fire	4,638,086	0.600%	456,359	-	400,517	315,615	1,172,491	-	560,146	-	-	560,146	1,145,597	206,968	1,352,565
204	1318823	Maumelle Police	3,740,346	0.484%	368,027	-	322,994	153,251	484,272	-	451,725	-	-	451,725	923,897	91,259	1,015,116
205	1324232	Mayflower Fire	67,235	0.009%	6,616	-	5,806	695	13,117	-	8,120	-	5,321	13,441	16,607	(2,318)	14,289
206	1324222	Mayflower Police	651,107	0.084%	64,065	-	56,226	28,752	149,043	-	78,635	-	33,227	111,862	160,822	1,253	173,335
207	1328522	Mcroy Police	309,608	0.040%	30,464	-	26,736	12,116	69,316	-	37,392	-	17,323	54,715	76,473	(3,739)	72,734
208	1338233	Megehee Fire	827,255	0.107%	81,397	-	71,437	-	152,834	-	99,908	-	55,923	155,831	204,330	(19,341)	184,899
209	1338222	Megehee Police	670,062	0.087%	65,930	-	57,862	14,947	38,739	-	80,924	-	21,766	102,690	165,504	4,891	170,395
210	1358722	Mera Police	155,249	0.020%	15,276	-	13,406	16,242	44,924	-	18,750	-	43,956	62,706	38,346	(4,708)	33,638
211	1377333	Mena Fire	272,393	0.035%	26,802	-	23,522	20,187	70,511	-	32,897	-	32,897	67,281	13,581	(80,862)	(63,281)
212	1388022	Meridian Springs Police	152,943	0.020%	15,049	-	13,207	15,047	47,527	-	8,086	-	8,086	26,657	37,777	(3,909)	33,868
213	1398622	Monette Police	342,425	0.044%	33,692	-	29,570	41,228	104,900	-	41,555	-	1,096	42,451	84,578	18,944	103,522
214	1408733	Monticello Fire	866,331	0.112%	85,242	-	74,811	13,662	173,715	-	104,628	-	23,394	128,022	213,982	1,824	215,806
215	1418422	Montrose Police	13,334	0.002%	1,312	-	1,151	2,386	4,849	-	1,610	-	3,716	5,326	3,293	(9,996)	(6,683)
216	1421432	Morning Star Fpa	46,363	0.006%	4,562	-	4,004	1,200	9,766	-	5,599	-	3,283	8,882	11,452	(755)	10,697
217	1438933	Mountain Home Fire	3,088,611	0.400%	305,923	-	269,642	3,563	10,957	-	763,042	-	164,160	572,882	762,837	(66,831)	696,006
218	1438922	Mountain Home Police	2,983,859	0.376%	285,722	-	250,760	20,194	556,676	-	350,702	-	52,270	402,972	717,247	(99,369)	617,878
219	1447822	Mountain Pine Police	184,009	0.024%	18,105	-	15,890	94,664	128,659	-	22,223	-	71,849	94,072	45,450	15,883	61,333
220	1452422	Mountain View Police	767,428	0.099%	75,510	-	66,270	52,464	194,244	-	92,683	-	4,527	97,210	189,553	18,695	208,248
221	1436222	Mountainburg Police	129,257	0.017%	12,718	-	11,162	33,496	57,376	-	15,610	-	1,816	17,426	31,926	14,568	46,494
222	1457522	Mulberry Police	209,937	0.027%	20,656	-	18,129	31,516	70,301	-	25,354	-	251	25,605	51,854	14,088	65,942

Arkansas Local Police and Fire Retirement System
Schedule of LOPFI Paid Pension Amounts by Employer
As of and for the year ended December 31, 2019

Employer ID	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense					
		Net Pension Liability	Employer Allocation Percentage	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense		
235	1585732	Ozark Fire	208,844	0.027%	20,549	-	18,034	9,699	48,282	-	25,222	-	8,479	33,701	51,584	13,380	64,964
236	1585722	Ozark Police	713,786	0.092%	70,232	-	61,638	124,275	252,145	-	86,205	-	13,011	99,216	176,304	44,001	220,205
237	1599722	Pangburn Police	111,895	0.014%	11,010	-	9,663	805	21,478	-	13,514	-	11,425	24,959	27,638	(8,891)	18,747
238	1616033	Paragould Fire	3,465,166	0.448%	340,951	-	299,231	104,987	745,169	-	418,491	-	24,487	442,978	855,888	36,382	892,270
239	1616022	Paragould Police	4,815,178	0.623%	473,784	-	415,810	23,876	913,470	-	581,334	-	160,701	742,235	1,189,338	(15,622)	1,173,716
240	1623322	Patterson Police	81,500	0.001%	800	-	840	840	9,902	-	982	-	62,185	63,167	2,008	(2,795)	(787)
241	1627622	Pea Ridge Police	1,499,511	0.194%	147,543	-	129,489	45,665	322,697	-	181,097	-	91,922	273,019	370,376	23,791	394,167
242	1628422	Perla Police	14,112	0.002%	1,389	-	1,219	7,262	9,870	-	1,704	-	11,929	13,633	3,486	(2,186)	1,300
243	1631422	Perryville Police	479,570	0.062%	47,187	-	41,413	39,592	128,192	-	57,918	-	-	57,918	118,453	27,829	146,282
244	1646233	Pine Bluff Fire	9,905,194	1.282%	974,611	-	855,352	15,689	1,845,652	-	1,196,260	-	74,309	1,270,569	2,446,560	(43,607)	2,402,953
245	1646223	Pine Bluff Police	10,012,227	1.296%	985,143	-	864,596	-	1,849,739	-	1,209,187	-	793,698	2,002,885	2,472,999	(369,273)	2,103,726
246	1657822	Plainview Police	5,000	0.001%	492	-	432	2,155	3,079	-	604	-	18,419	19,023	1,235	(3,591)	(2,356)
247	1643822	Pleasant Plains Police	-	0.000%	-	-	-	1	1	-	-	-	5,925	5,925	-	(6,182)	(6,182)
248	1665933	Pocahontas Fire	591,132	0.076%	58,164	-	51,047	-	109,211	-	71,392	-	66,072	137,464	146,008	(27,509)	118,499
249	1665922	Pocahontas Police	1,303,575	0.169%	128,264	-	112,569	32,848	273,681	-	157,434	-	19,059	176,493	321,990	(12,979)	309,001
250	1671322	Portland Police	62,855	0.008%	6,185	-	5,428	16,005	27,618	-	7,591	-	2,796	10,387	15,525	11,915	27,440
251	1668322	Pottsville Police	510,794	0.066%	50,259	-	44,109	44,109	154,247	-	7,538	-	69,227	126,165	215,500	14,7715	147,715
252	1675632	Prairie Grove Fire	252,892	0.033%	24,883	-	21,838	95,145	141,866	-	30,542	-	11,877	42,419	62,464	20,939	83,403
253	1675622	Prairie Grove Police	1,363,911	0.177%	134,201	-	117,779	57,009	308,989	-	164,721	-	34,331	199,052	336,883	11,006	347,889
254	1685333	Pulaski Co Fire	3,111,314	0.403%	306,134	-	268,674	33,310	608,118	-	375,756	-	24,604	400,360	768,487	53,425	821,912
255	1695022	Ravenden Police	64,494	0.008%	6,346	-	5,569	190	12,105	-	7,789	-	6,389	14,178	15,930	(4,718)	11,212
256	1704322	Reclor Police	35,697	0.046%	3,475	-	3,076	40,307	105,508	-	43,622	-	22,710	67,322	87,166	(51,601)	35,565
257	1713222	Reelfoot Police	462,959	0.060%	45,552	-	39,978	7,553	93,283	-	55,912	-	20,213	76,125	114,850	12,584	126,704
258	1714022	Rison Police	162,008	0.021%	15,941	-	13,990	-	29,931	-	19,566	-	44,276	63,842	40,016	(20,542)	19,474
259	1720522	Rockport Police	497,432	0.064%	48,944	-	42,955	51,929	143,828	-	60,075	-	18,255	78,330	122,865	28,843	151,708
260	1724833	Rogers Fire	16,474,035	2.132%	1,620,944	-	1,422,597	69,178	3,112,719	-	1,989,585	-	218,114	2,207,699	4,069,049	(238,405)	3,830,644
261	1724822	Rogers Police	13,863,000	1.794%	1,364,040	-	1,197,130	282,324	2,843,494	-	1,674,255	-	168,694	1,842,949	3,424,144	(151,604)	3,272,540
262	1733733	Russellville Fire	6,104,317	0.790%	600,627	-	537,132	173,921	1,301,680	-	732,224	-	97,307	834,531	1,507,752	(8,600)	1,506,902
263	1733722	Russellville Police	5,516,899	0.714%	542,829	-	476,406	49,922	1,069,157	-	666,281	-	314,392	980,673	1,362,661	(140,180)	1,222,481
264	1753122	Salem Police	289,718	0.037%	28,507	-	25,018	4,346	57,871	-	34,990	-	24,600	59,590	71,560	(22,174)	49,386
265	1763933	Searcy Fire	5,020,540	0.650%	493,990	-	433,543	227,783	1,155,316	-	606,335	-	82,027	688,362	1,240,062	82,395	1,322,457
266	1763922	Searcy Police	4,517,024	0.585%	444,448	-	390,063	21,933	856,444	-	545,525	-	202,332	747,857	1,115,095	(71,056)	1,044,639
267	1765222	Shannon Hills Police	401,363	0.052%	39,492	-	34,659	16,813	90,964	-	48,473	-	15,676	64,149	99,136	13,464	112,600
268	1774432	Sheridan Fire	1,333	0.000%	131	-	115	3,549	3,795	-	161	-	22,178	22,599	39	(2,578)	(2,549)
269	1778722	Sherwood Police	8,612,360	1.115%	847,404	-	743,711	126,726	1,717,841	-	1,040,123	-	209,382	1,249,505	2,127,233	(280,605)	1,846,628
270	1783333	Siloam Springs Fire	5,637,997	0.730%	554,744	-	486,863	72,257	1,113,864	-	680,906	-	283,479	964,385	1,292,572	13,026	1,405,598
271	1783322	Siloam Springs Police	3,995,211	0.517%	393,104	-	345,002	81,036	819,142	-	482,505	-	263,654	746,159	986,808	(24,359)	962,449
272	1793022	Smackover Police	706,480	0.091%	69,513	-	61,007	94,600	225,120	-	85,322	-	1,837	87,159	174,499	32,954	207,453
273	1798126	Sparkman Police	55,855	0.007%	5,496	-	4,823	31,270	41,589	-	6,746	-	-	6,746	13,796	11,222	25,018
274	1803133	Springdale Fire	17,538,727	2.270%	1,725,704	-	1,514,538	53,361	3,293,603	-	2,118,169	-	199,706	2,317,875	4,332,025	(60,530)	4,281,495
275	1803122	Springdale Police	18,866,692	2.442%	1,856,367	-	1,629,213	88,678	3,574,458	-	2,278,548	-	426,658	2,703,206	4,660,030	(106,340)	4,553,690
276	1813922	Stamps Police	183,537	0.024%	18,059	-	15,849	3,741	37,649	-	22,166	-	24,658	46,824	45,333	(4,256)	41,077
277	1824422	Star City Police	398,622	0.052%	39,222	-	34,423	14,696	88,341	-	48,142	-	2,946	51,088	98,459	11,555	110,014
278	1828722	Stephens Police	60,864	0.008%	5,989	-	5,256	24,957	36,202	-	7,351	-	-	7,351	15,033	10,477	25,510
279	1840022	Strong Police	38,687	0.005%	3,807	-	3,341	627	7,775	-	4,672	-	1,242	5,914	9,856	(2,788)	(18,326)
280	1854633	Stuttgart Fire	1,289,037	0.167%	126,833	-	111,313	12,150	250,296	-	155,678	-	5,923	161,601	318,389	11,197	329,586
281	1854622	Stuttgart Police	1,987,313	0.257%	195,539	-	171,612	37,893	405,044	-	240,010	-	864	240,874	490,862	35,244	526,106
282	1873222	Sulphur Police	198,603	0.026%	19,541	-	17,150	43,572	80,263	-	23,985	-	32,549	56,534	49,054	15,825	64,879
283	1879122	Swifton Police	92,199	0.012%	9,072	-	7,962	2,559	19,993	-	11,135	-	5,105	16,240	22,773	(2,988)	19,785
284	1892933	Texarkana Fire	7,394,336	0.957%	727,557	-	638,530	96,702	1,462,789	-	893,021	-	232,436	1,125,457	1,823,384	(271,799)	1,799,205
285	1892923	Texarkana Police	8,593,322	1.112%	845,530	-	742,067	132,344	1,719,941	-	1,037,824	-	91,971	1,129,795	2,122,531	30,447	2,152,978
286	1909732	Tontitown Area Fire	-	0.000%	-	-	-	-	-	-	-	-	2	2	-	(795)	(795)
287	1908932	Tontitown Fire	149,137	0.019%	14,674	-	12,879	56,070	83,623	-	18,011	-	7	21,748	36,373	16,959	53,796
288	1908922	Tontitown Police	784,901	0.102%	77,229	-	67,779	72,507	217,515	-	94,793	-	-	94,793	193,869	14,098	207,967
289	1922433	Tunham Fire	505,275	0.065%	49,716	-	43,633	6,456	99,805	-	61,023	-	6,186	67,209	124,802	6,972	131,774
290	1922422	Tunham Police	1,525,855	0.197%	150,135	-	131,764	3,294	285,193	-	184,279	-	151,798	336,077	376,863	(6,453)	329,615
291	1931322	Tuckerman Police	270,162	0.035%	26,582	-	23,330	19,996	69,908	-	32,628	-	12,561	45,189	66,729	8,393	75,122
292	1937222	Tyronza Police	141,174	0.018%	13,891	-	12,191	2,621	28,703	-	17,050	-	22,112	39,162	34,870	(5,821)	29,449
293	1941033	Van Buren Fire	4,618,668	0.598%	454,449	-	398,840	13,934	867,223	-	557,801	-	64,294	622,095	1,140,800	603	1,141,403
294	1941022	Van Buren Police	4,177,072	0.541%	410,998	-	360,707	245,973	1,017,678	-	504,469	-	3,066	507,535	1,031,727	109,252	1,140,979
295	1952632	Vidalia Fire	163,527	0.021%	16,090	-	14,121	22,636	32,247	-	19,749	-	221	19,770	40,911	(1,408)	54,799
296	1952622	Vilonia Police	934,695	0.121%	91,968	-	80,715	33,045	205,728	-	112,884	-	28,891	141,775	230,868	(1,678)	229,190
297	1991722	Waldo Police	45,400	0.006%	4,467	-	3,921	14,140	22,528	-	5,483	-	11,159	16,642	11,214	3,128	14,342
298	2002822	Waldron Police	775,752	0.100%	76,329	-	66,899	19,633	162,951	-	93,688	-	50,964	144,652	191,609	(13,554)	178,055
299	2011733	Walnut Ridge Fire	519,943	0.067%	51,159	-	44,899	11,507	107,565	-	62,794	-	2,144	64,938	128,425	8,444	136,869
300	2011722	Walnut Ridge Police	591,900	0.077%	58,239	-	51,113	19,226									

Arkansas Local Police and Fire Retirement System
Schedule of LOPFI Paid Pension Amounts by Employer
As of and for the year ended December 31, 2019

		Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense				
Employer ID	Employer	Net Pension Liability	Employer Allocation Percentage	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense		
313	2119933	Wynne Fire	793,096	0.103%	78,036	-	68,487	22,282	168,805	-	95,783	-	23,671	119,454	195,893	459	196,352
314	2119922	Wynne Police	1,455,629	0.188%	143,225	-	125,699	19,986	288,910	-	175,798	-	14,910	190,708	359,537	19,682	379,219
		TOTAL	<u>\$ 772,740,914</u>	<u>100.00%</u>	<u>\$ 76,032,980</u>	<u>\$ -</u>	<u>\$ 66,729,207</u>	<u>\$ 16,679,496</u>	<u>\$ 159,441,683</u>	<u>\$ -</u>	<u>\$ 93,324,649</u>	<u>\$ -</u>	<u>\$ 17,573,907</u>	<u>\$ 110,898,556</u>	<u>\$ 190,865,228</u>	<u>\$ (482,759)</u>	<u>\$ 190,382,469</u>

Arkansas Local Police and Fire Retirement System
Additional GASB No. 68 Disclosures as of December 31, 2019
Schedule of LOPFI Paid Deferred Inflows and Outflows by Year

Employer ID	Employer	Schedule of Deferred Inflows and Outflows										Schedule of Deferred Inflows and Outflows - Proportional Share of Collective Amounts										Schedule of Deferred Inflows and Outflows - Employee Specific Change in Proportion									
		2020	2021	2022	2023	2024	Thereafter	Total	2020	2021	2022	2023	2024	Thereafter	Total	2020	2021	2022	2023	2024	Thereafter	Total									
15012	Alexander Fire	0.087%	\$ 178,860	\$ 156,003	\$ 69,933	\$ (36,155)	-	\$ 340,641	\$ 52,370	\$ 17,513	\$ 9,418	\$ (50,155)	-	\$ 43,140	\$ 118,490	\$ 118,490	\$ 60,515	-	-	-	-	\$ 297,495									
15022	Alexander Police	0.062%	123,558	98,776	59,003	(25,704)	-	255,633	37,233	12,451	6,695	(25,704)	-	30,675	86,235	86,235	46,325	-	-	-	-	224,958									
24822	Altheimer Police	0.013%	12,262	(4,303)	(1,479)	(5,409)	-	1,071	7,835	2,620	1,409	(5,409)	-	6,455	4,427	(6,023)	(2,888)	-	-	-	-	(3,384)									
20101	Alma Police	0.009%	11,821	7,456	(4,790)	(4,204)	-	19,677	6,234	2,065	1,121	(6,204)	-	5,136	5,867	3,183	1,481	-	-	-	-	11,481									
30222	Amity Police	0.013%	9,945	3,371	3,371	(5,248)	-	9,911	7,601	2,542	1,367	(5,248)	-	6,262	2,844	496	1,669	-	-	-	-	3,669									
41833	Arkadelphia Fire	0.108%	70,998	31,412	7,425	(44,579)	-	64,356	64,574	21,594	11,612	(44,579)	-	53,201	5,534	9,818	(4,187)	-	-	-	-	11,155									
64733	Ash Flat Fire	0.046%	19,254	536	1,712	(19,253)	-	2,567	27,682	9,318	5,010	(19,253)	-	22,955	(6,658)	(8,482)	(3,298)	-	-	-	-	(20,388)									
64722	Ash Flat Police	0.031%	25,546	18,232	11,209	(13,821)	-	31,999	18,861	6,207	3,392	(13,821)	-	15,539	6,685	6,625	7,687	-	-	-	-	21,557									
64222	Ashdown Police	0.122%	58,269	15,265	19,226	(50,422)	-	43,338	73,056	24,425	13,134	(50,422)	-	60,173	(14,767)	(9,160)	6,092	-	-	-	-	(17,835)									
70122	Atkins Police	0.104%	68,562	30,501	22,755	(42,986)	-	78,822	62,286	20,822	11,197	(42,986)	-	51,299	6,296	9,679	11,558	-	-	-	-	27,533									
89922	Angonia Police	0.095%	19,865	(5,789)	13,908	(27,761)	-	221	40,212	13,447	7,231	(27,761)	-	33,129	(20,347)	(19,226)	6,677	-	-	-	-	(32,966)									
82322	Austin Police	0.035%	26,985	19,272	19,848	(12,515)	-	53,599	40,124	18,128	6,062	(12,515)	-	14,935	8,887	13,210	16,888	-	-	-	-	38,665									
90622	Bald Knob Police	0.069%	79,669	38,156	14,373	(28,584)	-	109,644	41,404	13,846	7,446	(28,584)	-	34,112	35,295	24,310	6,927	-	-	-	-	66,532									
100732	Baring Fire	0.067%	53,002	30,276	16,585	(27,700)	-	72,163	40,123	13,418	7,215	(27,700)	-	33,656	12,879	16,488	9,370	-	-	-	-	39,107									
100722	Baring Police	0.235%	23,063	19,679	10,427	(56,578)	-	46,501	82,086	27,451	14,762	(56,578)	-	67,629	(9,021)	(47,772)	(4,535)	-	-	-	-	(21,128)									
110433	Batesville Fire	0.158%	71,026	6,180	(1,720)	(65,298)	-	5,182	94,583	31,631	17,009	(65,298)	-	77,925	(23,571)	(20,735)	1,655	-	-	-	-	3,017									
110422	Batesville Police	0.239%	209,733	42,184	13,574	(99,188)	-	166,303	143,673	48,047	25,837	(99,188)	-	118,369	66,600	(5,863)	(12,263)	-	-	-	-	47,934									
110222	Bauxite Police	0.009%	2,078	(730)	(1,186)	(3,370)	-	(3,708)	5,606	1,875	1,008	(3,370)	-	4,619	(3,520)	(2,065)	(2,194)	-	-	-	-	(8,327)									
120122	Bay Police	0.045%	40,666	21,312	11,689	(63,855)	-	56,111	60,910	9,310	4,099	(63,855)	-	68,477	12,296	12,082	8,771	-	-	-	-	33,619									
128732	Beaver Lake Fire	0.087%	65,034	46,194	5,663	(19,538)	-	97,353	28,301	9,464	5,089	(19,538)	-	37,733	36,733	36,730	574	-	-	-	-	74,037									
131732	Boeoe Fire	0.008%	(2,184)	(539)	(570)	(3,109)	-	(6,402)	4,502	1,506	810	(3,109)	-	3,709	(6,690)	(2,045)	(1,380)	-	-	-	-	(10,111)									
140436	Bella Vista Fire	0.165%	473,432	362,238	52,619	(82,276)	-	603,733	607,255	203,866	109,207	(82,276)	-	590,327	44,697	63,190	(25,843)	-	-	-	-	103,466									
140626	Bella Vista Police	0.642%	501,054	280,297	97,248	(266,126)	-	540,473	385,483	128,912	69,321	(266,126)	-	317,590	115,571	79,385	27,927	-	-	-	-	222,883									
150333	Benton Fire	0.081%	542,771	116,993	26,224	(406,554)	-	279,434	588,893	196,936	105,900	(406,554)	-	485,175	(46,122)	(79,943)	(79,676)	-	-	-	-	(205,741)									
150322	Benton Police	0.961%	471,599	143,541	67,531	(397,984)	-	284,487	576,478	192,785	103,648	(397,984)	-	474,947	(104,879)	(49,444)	(86,137)	-	-	-	-	(196,660)									
150633	Bentonville Fire	0.596%	932,362	179,888	57,641	(756,185)	-	756,185	906,170	308,170	165,715	(756,185)	-	799,217	3,900	4,173	(202,813)	-	-	-	-	2,028									
160022	Bentonville Police	1.520%	1,093,653	519,480	328,413	(656,875)	-	1,542,072	1,927,147	264,908	142,452	(656,875)	-	1,632,672	300,906	254,572	(58,961)	-	-	-	-	74,439									
170022	Berryville Police	0.186%	121,832	56,383	33,326	(77,232)	-	134,309	111,871	37,411	20,118	(77,232)	-	92,168	9,961	18,972	13,208	-	-	-	-	42,141									
180833	Bethel Heights Fire	0.009%	2,043	-	-	(2,042)	-	(2,042)	-	-	-	(2,042)	-	-	-	-	(2,042)	-	-	-	-	-									
180822	Bethel Heights Police	0.072%	29,187	(8,893)	(11,286)	(32,022)	-	(23,214)	46,383	15,512	8,341	(32,022)	-	38,214	(18,190)	(23,685)	(61,428)	-	-	-	-	(61,428)									
179922	Black Rock Police	0.008%	4,508	2,554	1,842	(3,164)	-	5,740	4,583	1,533	824	(3,164)	-	3,776	(75)	1,021	1,018	-	-	-	-	1,964									
179133	Bluffview Fire	0.173%	235,953	118,627	66,644	(139,793)	-	289,833	67,716	36,716	36,414	(139,793)	-	166,647	33,643	50,311	30,230	-	-	-	-	114,004									
179122	Bluffview Police	0.239%	215,747	109,680	19,052	(140,685)	-	183,604	66,852	36,294	36,994	(140,685)	-	167,652	12,226	22,628	(17,582)	-	-	-	-	127,866									
188022	Bono Police	0.048%	32,652	13,856	7,402	(19,794)	-	33,316	28,673	9,588	5,156	(19,794)	-	23,623	3,979	3,468	2,246	-	-	-	-	9,693									
199022	Bradford Police	0.026%	12,742	2,289	(6,492)	(10,737)	-	(12,982)	15,552	5,201	2,797	(10,737)	-	15,263	(2,810)	(2,012)	(9,289)	-	-	-	-	(15,011)									
200522	Bradley Police	0.005%	(2,659)	(2,999)	(6,698)	(1,400)	-	(13,263)	2,027	678	865	(1,400)	-	1,670	865	(4,683)	(3,277)	-	-	-	-	(4,935)									
209733	Brinkley Fire	0.011%	6,899	1,635	1,635	(4,597)	-	6,899	6,316	2,227	1,197	(4,597)	-	6,485	232	438	81	-	-	-	-	831									
209723	Brinkley Police	0.095%	50,017	15,588	10,298	(31,224)	-	44,769	45,229	15,125	8,133	(31,224)	-	47,385	463	2,165	7,416	-	-	-	-	7,416									
216222	Broadland Police	0.061%	98,233	55,646	21,897	(25,351)	-	147,425	36,720	36,720	6,004	(25,351)	-	30,253	38,813	43,366	15,293	-	-	-	-	111,732									
219433	Bryant Fire	0.043%	32,632	82,639	52,619	(266,576)	-	203,211	129,111	69,428	49,428	(266,576)	-	316,879	(95,441)	(18,800)	(18,800)	-	-	-	-	(11,786)									
219422	Bryant Police	0.583%	298,833	72,988	13,583	(241,573)	-	143,422	349,923	119,021	62,927	(241,573)	-	288,294	(24,517)	(44,063)	(38,414)	-	-	-	-	(33,567)									
224032	Buford Fire	0.012%	21,441	16,836	4,176	(4,777)	-	37,676	6,919	2,314	1,244	(4,777)	-	5,700	14,522	14,522	2,932	-	-	-	-	31,976									
228332	Bull Shoals Fire	0.009%	2,971	474	574	(3,777)	-	(1,197)	5,484	1,834	966	(3,777)	-	4,218	(2,513)	(1,790)	(412)	-	-	-	-	(4,715)									
228322	Bull Shoals Police	0.129%	11,794	(6,738)	(11,403)	(11,409)	-	(11,409)	5,613	3,029	1,678	(11,409)	-	13,878	(3,911)	(3,906)	(3,748)	-	-	-	-	(17,418)									
258333	Cabor Fire	0.559%	316,966	109,970	62,445	(231,767)	-	257,614	112,269	60,371	(231,767)	-	276,587	(18,748)	(2,299)	2,074	-	-	-	-	-	(8,973)									
258322	Cabor Police	0.603%	271,910	38,867	37,991	(249,982)	-	98,786	362,098	121,092	65,116	(249,982)	-	298,234	(90,188)	(82,225)	(27,125)	-	-	-	-	(195,538)									
268322	Caddo Valley Fire	0.007%	707	(3,756)	(869)	(6,869)	-	(7,072)	(869)	2,388	746	(6,869)	-	3,419	1,616	(1,906)	(1,906)	-	-	-	-	(913)									
268312	Caddo Valley Police	0.033%	24,210	9,538	4,748	(13,816)	-	24,680	20,012	6,693	3,599	(13,816)	-	16,488	4,198	2,845	1,149	-	-	-	-	8,102									
277133	Camden Fire	0.324%	118,919	(62,318)	1,008	(134,056)	-	(20,647)	64,937	34,919	(134,056)	-	159,980	(75,261)	(71,455)	(33,911)	-	-	-	-	-	(186,272)									
277122	Camden Police	0.184%	114,613	45,500	45,485	(76,258)	-	(29,130)	110,475	36,945	19,666	(76,258)	-	91,618	4,138	8,335	25,619	-	-	-	-	38,112									
281																															

Arkansas Local Police and Fire Retirement System
Additional GASB No. 68 Disclosures as of December 31, 2019
Schedule of LOPFI Paid Deferred Inflows and Outflows by Year

Employer ID	Employer	Schedule of Deferred Inflows and Outflows										Schedule of Deferred Inflows and Outflows - Proportional Share of Collective Amounts										Schedule of Deferred Inflows and Outflows - Employee Specific Change in Proportion									
		2020	2021	2022	2023	2024	Thereafter	Total	2020	2021	2022	2023	2024	Thereafter	Total	2020	2021	2022	2023	2024	Thereafter	Total									
65532	Friendship Police	0.002%	1,283	84	293	(858)	-	804	1,243	416	223	(858)	-	1,028	42	(322)	79	-	-	-	(229)										
69932	Gassville Fire	0.009%	609	(2,777)	1,105	(3,631)	-	(4,094)	5,259	1,759	946	(5,631)	-	4,533	(4,650)	(4,550)	159	-	-	-	(9,027)										
69322	Gassville Police	0.040%	13,067	(1,719)	(26)	(16,761)	-	(3,439)	24,278	8,119	4,366	(16,761)	-	20,002	(11,211)	(9,838)	(4,392)	-	-	-	(23,441)										
704822	Gentry Police	0.081%	40,008	17,521	13,978	(13,756)	-	49,931	48,834	16,264	8,746	(33,576)	-	40,688	(650)	1,237	5,924	-	-	-	5,863										
71322	Gillean Police	0.066%	(2,809)	(2,966)	(2,858)	(2,378)	-	7,316	1,249	672	(2,579)	-	6,654	(2,312)	924	-	-	-	-	-	(10,912)										
72422	Glenwood Police	0.013%	(10,790)	(5,313)	(30,835)	-	7,696	2,573	1,384	(5,313)	-	6,340	(11,688)	(13,345)	(12,704)	-	-	-	-	-	(37,175)										
72922	Gooden Police	0.044%	57,982	36,209	25,728	(18,138)	-	101,781	26,273	8,786	4,725	(18,138)	-	21,466	31,709	27,423	(21,743)	-	-	-	80,135										
73322	Gosnell Police	0.065%	101,123	59,816	7,233	(26,576)	-	133,428	38,672	13,000	6,990	(28,858)	-	62,221	32,026	38,916	235	-	-	-	107,402										
73903	Gravel Ridge Fire Protection Dist.	0.029%	13,300	3,452	2,291	(12,029)	-	7,104	17,424	5,827	3,133	(12,029)	-	14,555	(4,034)	(2,375)	(842)	-	-	-	(7,251)										
73743	Gravette Fire	0.071%	33,732	(1,652)	(2,751)	(29,449)	-	(43,570)	42,656	14,265	7,677	(29,449)	-	(5,143)	(8,924)	(15,917)	(15,052)	-	-	-	(39,893)										
73742	Gravette Police	0.130%	79,428	25,691	2,780	(53,958)	-	51,941	78,159	26,138	14,055	(53,958)	-	64,994	1,269	(2,447)	(11,275)	-	-	-	(12,453)										
74922	Green Forest Police	0.145%	110,940	48,716	18,797	(88,251)	-	186,202	84,377	28,217	15,173	(88,251)	-	26,563	20,489	19,624	69,516	-	-	-	66,686										
74472	Greenbrier Fire	0.000%	(14,623)	(15,617)	(3,172)	-	(33,412)	-	-	-	-	-	-	-	(14,623)	(15,617)	(5,172)	-	-	-	(33,412)										
74632	Greenland Police	0.052%	26,797	6,293	2,526	(21,730)	-	13,886	31,476	10,526	5,660	(21,730)	-	25,932	(4,679)	(4,233)	(3,134)	-	-	-	(12,046)										
74733	Greenwood Fire	0.015%	11,223	5,072	1,373	(6,595)	-	11,473	3,955	3,195	1,238	(6,595)	-	1,670	1,877	65	-	-	-	-	3,662										
74712	Greenwood Police	0.261%	152,082	53,424	27,068	(108,183)	-	124,389	52,405	28,180	(108,183)	-	129,107	(4,623)	1,919	(1,112)	-	-	-	-	(4,718)										
75442	Greens Ferry Police	0.039%	24,957	5,749	(672)	(16,286)	-	13,748	23,591	7,889	4,242	(16,286)	-	19,436	1,366	(2,140)	(4,914)	-	-	-	(5,688)										
76022	Hackett Police	0.009%	772	(2,755)	(3,141)	(3,901)	-	(8,925)	5,506	1,841	990	(3,901)	-	4,256	(3,734)	(4,596)	(4,313)	-	-	-	(13,361)										
80422	Hampson Police	0.026%	16,423	6,269	27,735	(5,888)	-	27,735	15,515	5,888	2,790	(10,711)	-	12,782	6,248	5,255	3,479	-	-	-	14,953										
81322	Hardy Police	0.039%	44,062	24,853	32,245	(16,004)	-	83,156	23,182	7,753	4,169	(16,004)	-	19,100	20,800	17,100	28,076	-	-	-	66,056										
82302	Harrisonburg Police	0.045%	10,911	(7,857)	(928)	(18,782)	-	(16,650)	27,205	9,098	4,992	(18,782)	-	22,413	(16,294)	(16,955)	(5,820)	-	-	-	(39,069)										
83433	Harrison Fire	0.396%	99,029	27,429	17,602	(643,088)	-	80,071	232,527	79,433	42,714	(163,983)	-	195,692	(38,560)	(52,861)	(25,122)	-	-	-	(115,622)										
83422	Harrison Police	0.447%	317,898	139,898	81,531	(185,150)	-	354,177	268,190	89,687	48,228	(185,150)	-	220,955	49,708	90,211	33,943	-	-	-	33,943										
84322	Hartford Police	0.010%	1,931	29	(4,006)	-	3,389	5,803	1,940	(4,006)	-	4,780	1,632	(9)	-	-	609	-	-	-	609										
84732	Haskell Fire	0.005%	2,687	805	300	(1,930)	-	1,562	2,795	935	503	(1,930)	-	2,203	(108)	(430)	(203)	-	-	-	(741)										
84762	Haskell Police	0.005%	58,688	26,884	5,870	(26,376)	-	60,172	12,774	6,669	3,174	(26,376)	-	16,472	31,669	(999)	-	-	-	-	30,668										
86133	Heber Springs Fire	0.026%	2,118	(8,941)	1,348	(16,217)	-	(16,217)	16,560	5,203	2,798	(16,217)	-	19,109	(13,442)	(14,144)	(1,450)	-	-	-	(29,036)										
86122	Heber Springs Police	0.170%	62,415	9,100	8,222	(70,467)	-	9,270	102,070	34,135	18,356	(70,467)	-	84,091	(39,655)	(25,035)	(10,134)	-	-	-	(14,824)										
86622	Hecker Police	0.005%	7,863	8,942	8,511	(2,162)	-	21,854	3,133	1,047	563	(2,162)	-	2,804	6,905	6,905	7,948	-	-	-	9,273										
86493	Helena-West Helena Fire	0.049%	120,848	24,007	15,602	(81,453)	-	152,924	39,456	19,454	21,217	(81,453)	-	29,244	(15,449)	(15,449)	(97,900)	-	-	-	(97,900)										
86483	Helena-West Helena Police	0.161%	72,809	(30,722)	(37,971)	(66,875)	-	(62,759)	96,889	33,394	17,420	(66,875)	-	79,808	(24,000)	(63,116)	(55,391)	-	-	-	(142,567)										
86642	Herrington Police	0.013%	7,928	2,507	1,185	(5,387)	-	6,223	7,802	2,610	1,403	(5,387)	-	6,428	126	(103)	(218)	-	-	-	(195)										
88502	Higginville Police	0.022%	21,862	11,152	10,875	(13,900)	-	30,000	10,875	6,515	3,714	(13,900)	-	16,099	2,332	6,981	2,232	-	-	-	13,502										
89072	Highland Fire	0.095%	10,020	8,158	7,633	(1,936)	-	23,875	2,804	938	504	(1,936)	-	2,310	7,216	7,220	7,129	-	-	-	21,565										
89072	Highland Police	0.027%	50,494	39,632	9,584	(11,264)	-	88,446	16,316	5,456	2,934	(11,264)	-	13,442	34,178	6,650	34,178	-	-	-	75,004										
90083	Holiday Island Fire	0.028%	17,682	5,755	1,215	(11,534)	-	12,498	16,707	5,587	3,004	(11,534)	-	19,749	358	108	(879)	-	-	-	(1,266)										
90232	Holly Grove Police	0.009%	(609)	(2,519)	1,586	(4,300)	-	(4,300)	1,371	(2,800)	737	(4,300)	-	3,378	(3,378)	-	-	-	-	-	-										
90043	Hope Fire	0.183%	114,333	37,395	28,876	(75,759)	-	109,045	109,736	36,698	19,734	(75,759)	-	30,760	4,997	897	942	-	-	-	14,636										
91137	Hot Springs Fire	1.217%	724,133	253,486	124,643	(894,096)	-	599,368	730,182	244,186	131,308	(504,096)	-	601,380	(6,099)	9,500	(5,663)	-	-	-	(2,212)										
91137	Hot Springs Police	1.522%	991,969	302,270	172,602	(643,088)	-	784,278	315,963	103,768	54,793	(643,088)	-	707,268	20,408	5,497	6,852	-	-	-	16,682										
92103	Hot Springs Village Fire	0.259%	109,315	21,366	5,462	(107,494)	-	25,469	155,706	32,070	25,000	(107,494)	-	128,282	(46,931)	(30,704)	(22,558)	-	-	-	(99,633)										
92102	Hot Springs Village Police	0.217%	74,674	(8,266)	(11,309)	(89,866)	-	(34,767)	130,171	43,531	23,408	(89,866)	-	107,244	(55,497)	(51,797)	(34,717)	-	-	-	(142,011)										
93203	Hoxse Fire	0.07%	3,726	(740)	(1,129)	(2,999)	-	(4,109)	4,199	1,004	755	(2,999)	-	3,459	(473)	(2,144)	(1,880)	-	-	-	(4,497)										
93202	Hoxse Police	0.036%	6,844	3,074	(14,809)	-	18,702	13,854	7,211	(14,809)	-	17,769	2,969	(893)	-	-	3,933	-	-	-	3,933										
94122	Hughes Police	0.020%	12,201	5,648	3,318	(8,166)	-	13,001	11,829	3,956	2,127	(8,166)	-	9,746	372	1,692	1,191	-	-	-	3,255										
95122	Humphrey Police	0.009%	2,934	(117)	(62)	(3,440)	-	(885)	5,273	1,763	948	(3,440)	-	4,334	(12,339)	(1,880)	(1,010)	-	-	-	(5,229)										
97122	Huntington Police	0.006%	4,277	386	(452)	(3,431)	-	1,271	6,266	1,571	845	(3,431)	-	4,459	(419)	(1,285)	(4,298)	-	-	-	(4,298)										
96282	Huntsville Police	0.089%	61,673	21,538	16,560	(180,973)	-	62,798	53,555	17,910	9,631	(180,973)	-	44,123	8,318	6,929	8,875	-	-	-	18,675										
98142	Hunting Police	0.009%	3,297	(638)	(1,387)	(3,568)	-	(5,169)	1,728	929	-	(3,568)	-	1,872	(2,366)	(2,366)	-	-	-	-	(6,554)										
102193	Jacksonville Fire	0.026%	452,236	118,574	81,703	(383,632)	-	268,771	555,889	183,833	99,930	(383,632)	-	497,210	(103,363)	(67,459)	(18,227)	-	-	-	(189,049)										
102192	Jacksonville Police	0.055%	(289,818)	(51,468)	(15,600)	(730,428)	-	(730,428)	(307,540)	(418,117)	(638,560)	-	(307,540)	(518,569)	(131,268)	(160,560)	(160,560)	-	-	-	(1,379,557)										
101622	Jasper Police	0.015%	9,221	4,310	8,101	(6,943)	-	13,539	8,754	2,927	1,574	(6,943)	-	4,827	467	1,383	447	-	-	-	6,327										
103913	Johnson Area Fire Deparmt	0.015%	(24,079)	(26,901)	(21,498)	(6,130)	-	(76,607)	8,879	2,969	1,597	(6,130)	-	7,315	(32,957)	(29,870)															

**Arkansas Local Police and Fire Retirement System
 Additional GASB No. 68 Disclosures as of December 31, 2019
 Schedule of LOPFI Paid Deferred Inflows and Outflows by Year**

Employer ID	Employer	Schedule of Deferred Inflows and Outflows										Schedule of Deferred Inflows and Outflows - Proportional Share of Collective Amounts										Schedule of Deferred Inflows and Outflows - Employee Specific Change in Proportion									
		2020	2021	2022	2023	2024	Thereafter	Total	2020	2021	2022	2023	2024	Thereafter	Total	2020	2021	2022	2023	2024	Thereafter	Total									
179822	Monette Police	0.044%	41,692	24,143	14,560	(18,573)	-	62,839	26,590	8,892	4,732	(18,357)	-	-	21,907	15,103	15,251	9,778	-	-	40,132										
140873	Monticello Fire	0.112%	66,248	17,242	14,647	(46,444)	-	43,693	67,274	22,497	12,098	(46,444)	-	-	55,425	(7,020)	(5,255)	2,549	-	-	9,733										
141842	Monroe Police	0.002%	1,367	(975)	(254)	(73)	-	(477)	1,036	346	186	(715)	-	-	853	331	(1,221)	(440)	-	-	(1,330)										
142142	Morning Star Fps	0.006%	2,278	85	207	(2,480)	-	884	1,204	447	(2,480)	-	-	2,867	(1,324)	(997)	738	-	-	-	(2,083)										
143001	Mountain Home Fire	0.005%	159,128	24,835	15,074	(105,909)	-	239,869	80,213	43,134	(165,902)	-	-	197,615	(80,222)	(55,378)	(20,600)	-	-	-	(164,160)										
143892	Mountain Home Police	0.376%	196,893	67,003	45,483	(155,675)	-	153,704	225,495	75,409	40,551	(155,675)	-	-	185,780	(28,602)	(8,406)	4,932	-	-	(2,076)										
144522	Mountain Pine Police	0.024%	29,700	25,975	(11,223)	(9,965)	-	34,887	14,289	4,778	2,570	(9,865)	-	-	11,772	15,411	21,197	(4,379)	-	-	22,815										
145222	Mountain View Police	0.099%	76,873	36,196	23,507	(97,034)	-	97,034	59,593	19,929	141,717	(187,262)	-	-	49,097	12,280	22,261	(4,308)	-	-	47,937										
143622	Mountainburg Police	0.017%	21,559	13,243	12,077	(6,929)	-	39,590	10,037	3,357	1,805	(6,929)	-	-	8,270	11,522	9,886	10,272	-	-	31,680										
145732	Mulberry Police	0.027%	28,544	17,547	9,860	(11,255)	-	44,696	16,302	5,452	2,932	(11,255)	-	-	13,431	12,242	12,095	6,928	-	-	31,265										
140722	Murkeshon Police	0.029%	10,815	4,204	2,684	(11,809)	-	13,894	17,105	5,720	3,076	(11,809)	-	-	14,092	910	(1,316)	(392)	-	-	(998)										
148732	Nashville Fire	0.012%	(483)	(5,361)	(5,173)	(5,143)	-	(16,160)	7,449	2,491	1,340	(5,143)	-	-	(330)	6,137	(7,852)	(6,531)	-	-	(2,287)										
150673	Newport Fire	0.226%	146,457	65,919	47,046	(93,573)	-	163,849	155,540	45,327	24,374	(93,573)	-	-	111,668	10,917	18,592	22,672	-	-	55,181										
150672	Newport Police	0.183%	150,137	85,567	56,095	(75,669)	-	215,530	109,896	36,751	19,763	(75,669)	-	-	90,541	40,241	48,816	36,332	-	-	123,389										
150933	Not-Bill Fire	0.178%	11,686	6,868	5,256	(5,210)	-	15,254	17,546	2,524	1,357	(5,210)	-	-	4,319	7,544	4,254	4,544	-	-	13,637										
153693	North Little Rock Fire	2.847%	1,823,274	757,720	556,856	(1,179,350)	-	1,807,504	1,708,285	571,281	307,200	(1,179,350)	-	-	1,057,416	214,989	186,439	209,656	-	-	651,084										
153693	North Little Rock Police	2.713%	1,926,640	776,554	423,374	(1,124,094)	-	2,002,474	1,628,247	544,515	292,807	(1,124,094)	-	-	1,341,475	298,393	232,039	130,567	-	-	660,999										
154143	Oak Grove Fire Protection Dist. #25	0.022%	24,479	6,885	4,327	(9,306)	-	26,385	13,479	4,508	2,424	(9,306)	-	-	11,105	11,000	2,377	1,903	-	-	15,280										
155552	Ocala Fire	0.012%	31,997	5,803	3,405	(5,808)	-	32,441	12,232	4,122	2,216	(5,808)	-	-	10,153	(330)	(1,119)	933	-	-	913										
156602	Opeola Police	0.009%	1,293	(2,148)	(2,130)	(3,533)	-	(6,524)	5,118	1,711	920	(3,533)	-	-	4,216	(3,825)	(3,859)	(3,058)	-	-	(10,740)										
157683	Oswego Fire	0.235%	131,458	37,631	24,870	(97,430)	-	96,529	141,127	47,195	25,379	(97,430)	-	-	116,271	(9,669)	(9,564)	(509)	-	-	(19,742)										
157682	Oswego Police	0.245%	161,739	16,654	(6,073)	(24,798)	-	24,798	206,937	69,203	37,213	(142,263)	-	-	170,800	(65,578)	(52,699)	(64,285)	-	-	(144,692)										
158572	Ozark Fire	0.027%	15,908	4,303	5,286	(11,190)	-	14,881	16,218	5,423	2,916	(11,190)	-	-	13,361	(230)	(920)	2,370	-	-	1,220										
158572	Ozark Police	0.092%	94,100	62,964	38,131	(38,266)	-	158,929	55,427	18,536	9,968	(38,266)	-	-	45,665	38,673	44,428	28,163	-	-	111,264										
159972	Pangum Police	0.014%	3,664	(913)	(413)	(5,999)	-	(4,461)	8,889	2,806	1,563	(5,999)	-	-	7,159	(5,223)	(3,419)	(1,976)	-	-	(10,620)										
161602	Panguldu Police	0.640%	296,657	80,427	209,622	(80,386)	-	302,511	299,562	40,386	40,389	(80,386)	-	-	221,645	32,884	22,864	22,864	-	-	80,500										
161602	Panguldu Police	0.623%	336,754	17,971	20,650	(258,140)	-	173,253	173,011	125,044	67,241	(258,140)	-	-	319,800	(37,161)	(53,073)	(46,591)	-	-	(38,825)										
163232	Patterson Police	0.001%	(14,332)	(18,478)	(20,019)	(436)	-	(53,265)	631	211	114	(436)	-	-	920	(1,496)	(18,689)	(20,133)	-	-	(53,785)										
167502	Pea Ridge Police	0.104%	111,480	26,281	(17,795)	(80,388)	-	49,678	116,443	35,840	20,940	(80,388)	-	-	35,535	(49,683)	(12,559)	(68,275)	-	-	(46,257)										
163142	Perryville Police	0.002%	486	(2,409)	(4,608)	(4,608)	-	(4,608)	366	175	197	(4,608)	-	-	944	(2,489)	(2,489)	(4,608)	-	-	(4,608)										
164233	Pine Bluff Fire	1.282%	222,720	253,300	130,067	(331,014)	-	379,083	769,172	257,225	138,220	(331,014)	-	-	633,703	(46,442)	(33,925)	(8,233)	-	-	(85,620)										
164023	Pine Bluff Police	1.296%	386,622	911	(2,220)	(536,753)	-	777,465	269,054	139,615	139,615	(536,753)	-	-	687,552	(793,699)	(259,794)	(287,552)	-	-	(1,341,045)										
165782	Plainville Police	0.001%	(6,728)	(8,242)	(706)	(268)	-	(15,944)	388	130	70	(268)	-	-	320	(3,164)	(8,372)	(776)	-	-	(16,264)										
164382	Pleasant Plains Police	0.000%	(5,218)	(655)	(51)	-	-	(5,924)	-	-	-	-	-	-	(5,218)	(655)	(51)	-	-	-	(5,924)										
166933	Possumton Fire	0.076%	18,403	(9,726)	(3,249)	(31,690)	-	(45,903)	15,351	8,255	(31,690)	-	-	37,819	(27,500)	(25,077)	(13,495)	-	-	-	(66,072)										
166932	Possumton Police	0.169%	110,787	35,711	29,574	(99,884)	-	101,227	97,188	33,852	19,884	(99,884)	-	-	9,569	1,839	2,379	1,378	-	-	13,798										
167132	Portland Police	0.008%	13,303	6,853	445	(3,730)	-	17,231	4,882	1,632	878	(3,730)	-	-	8,022	5,221	4,322	(433)	-	-	13,209										
166832	Pottsville Police	0.066%	62,432	32,256	17,146	(27,384)	-	83,020	39,665	13,265	7,133	(27,384)	-	-	32,679	22,747	18,991	10,883	-	-	52,341										
167502	Pratt Grove Fire	0.035%	46,792	36,672	34,640	(15,547)	-	89,447	45,648	6,587	3,531	(15,547)	-	-	30,254	30,254	31,689	31,689	-	-	61,948										
167562	Pratt Grove Police	0.175%	118,972	50,935	13,149	(33,119)	-	109,937	105,913	35,419	19,046	(33,119)	-	-	87,259	13,059	15,516	(5,897)	-	-	22,678										
168533	Pulaski Co Fire	0.403%	241,513	87,645	43,306	(146,736)	-	207,558	80,797	43,448	(166,786)	-	-	199,852	1,910	6,848	(52)	-	-	-	8,706										
169922	Ravenden Police	0.008%	2,833	(921)	(927)	(3,750)	-	5,008	1,675	901	(1,458)	(3,750)	-	-	4,126	(2,153)	(2,190)	(1,828)	-	-	(6,199)										
170432	Reese Police	0.046%	17,762	13,867	11,501	(18,520)	-	21,742	9,165	4,928	(18,520)	-	-	22,779	318	4,607	2,573	-	-	-	23,768										
171222	Redfield Police	0.060%	33,889	6,008	2,889	(24,819)	-	35,890	12,022	6,465	(24,819)	-	-	20,618	(2,061)	(6,014)	(4,385)	-	-	-	(12,460)										
171402	Rison Police	0.021%	(6,859)	(11,069)	(3,087)	(8,885)	-	(33,911)	12,581	4,207	2,262	(8,885)	-	-	10,365	(19,431)	(15,276)	(9,569)	-	-	(44,276)										
172622	Rison Police	0.020%	20,407	(9,260)	(2,763)	(6,608)	-	(36,038)	38,657	13,265	6,846	(6,608)	-	-	31,828	(11,220)	(7,489)	(3,624)	-	-	(20,333)										
172483	Rogers Fire	2.132%	1,218,387	394,658	175,142	(883,167)	-	995,020	1,279,204	477,809	230,059	(883,167)	-	-	1,053,956	(60,877)	(33,151)	(54,908)	-	-	(148,936)										
172482	Rogers Police	1.794%	1,035,861	434,365	273,514	(743,194)	-	1,000,548	1,076,514	360,006	193,589	(743,194)	-	-	886,015	(40,633)	74,359	79,024	-	-	113,630										
173333	Russellville Fire	0.790%	478,808	177,429	138,182	(327,520)	-	467,149	474,021	158,521	85,243	(327,520)	-	-	390,533	4,747	18,908	52,919	-	-	76,614										
173332	Russellville Police	0.714%	307,248	71,848	42,812	(285,596)	-	312,486	312,486	118,266	71,480	(285,596)	-	-	352,044	(11,262)	(17,928)	(24,844)	-	-	(42,000)										
173712	Salem Police	0.073%	14,855	1,909	(9,981)	(15,532)	-	(17,119)	22,497	7,524	4,046	(15,532)	-	-	18,535	(7,612)	(5,615)	(7,007)	-	-	(20,254)										
173972	Searcy Fire	0.650%	423,238	171,220	141,645	(269,149)	-	466,954	389,																						

Arkansas Local Police and Fire Retirement System
LOPFI Volunteer Service Sensitivity
As of December 31, 2019

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
				7.00%	8.00%	6.00%
2170034	101-Gamaliel FPD #5	\$ 13,411	0.25181%	\$ 105,757	\$ 59,236	\$ 164,144
15034	Alexander Volunteer Fire	1,522	0.02858%	12,002	6,723	18,629
15024	Alexander Volunteer Police	5,711	0.10723%	45,036	25,226	69,900
10634	Allison Sylamore Volunteer Fire	3,800	0.07135%	29,966	16,785	46,510
11634	Alma Volunteer Fire	17,187	0.32271%	135,534	75,915	210,360
19534	Alpena Volunteer Fire	767	0.01440%	6,048	3,388	9,388
24834	Alzheimer Volunteer Fire	2,124	0.03988%	16,750	9,382	25,997
24824	Alzheimer Volunteer Police	643	0.01207%	5,071	2,840	7,870
20534	Altus Volunteer Fire	10,030	0.18832%	79,095	44,303	122,762
20524	Altus Volunteer Police	41	0.00077%	323	181	502
30234	Amity Volunteer Fire	11,328	0.21270%	89,331	50,036	138,649
30224	Amity Volunteer Police	708	0.01329%	5,583	3,127	8,666
31034	Antioch Volunteer Fire	8,065	0.15143%	63,599	35,623	98,712
34534	Appleton Rural Volunteer Fire	9,853	0.18500%	77,699	43,521	120,596
36134	Arch Street FPD #16	10,473	0.19664%	82,589	46,259	128,184
41834	Arkadelphia Volunteer Fire	7,127	0.13382%	56,203	31,480	87,231
50734	Arkansas City Volunteer Fire	5,753	0.10802%	45,367	25,411	70,414
64734	Ash Flat Volunteer Fire	10,526	0.19764%	83,007	46,493	128,833
64724	Ash Flat Volunteer Police	4,950	0.09294%	39,035	21,864	60,585
60434	Ashdown Volunteer Fire	14,231	0.26720%	112,224	62,858	174,180
60424	Ashdown Volunteer Police	4,278	0.08032%	33,736	18,896	52,361
70134	Atkins Volunteer Fire	17,582	0.33012%	138,649	77,660	215,195
70124	Atkins Volunteer Police	2,124	0.03988%	16,750	9,382	25,997
80934	Augusta Volunteer Fire	14,868	0.27916%	117,247	65,672	181,977
80924	Augusta Volunteer Police	-	0.00000%	-	-	-
82534	Austin Volunteer Fire	13,204	0.24792%	104,125	58,322	161,610
83334	Avoca Volunteer Fire	11,080	0.20804%	87,375	48,940	135,614
90634	Bald Knob Volunteer Fire	14,868	0.27916%	117,247	65,672	181,977
90624	Bald Knob Volunteer Police	-	0.00000%	-	-	-
100734	Barling Volunteer Fire	11,599	0.21778%	91,468	51,233	141,966
100724	Barling Volunteer Police	4,449	0.08354%	35,084	19,651	54,454
107434	Barton-Lexa Fire Department, Inc.	33,022	0.62003%	260,407	145,858	404,173
110434	Batesville Volunteer Fire	10,437	0.19597%	82,305	46,100	127,744
110424	Batesville Volunteer Police	10,691	0.20074%	84,308	47,222	130,852
112034	Bauxite Volunteer Fire	7,115	0.13359%	56,108	31,427	87,084
112024	Bauxite Volunteer Police	2,909	0.05462%	22,940	12,849	35,605
122834	Bay Village Volunteer Fire	1,416	0.02659%	11,166	6,254	17,331
120134	Bay Volunteer Fire	15,452	0.29013%	121,852	68,252	189,125
120124	Bay Volunteer Police	2,154	0.04044%	16,986	9,514	26,364
405734	BDR FD#1	36,238	0.68041%	285,768	160,063	443,535
130934	Bearden Volunteer Fire	5,157	0.09683%	40,667	22,778	63,119
128734	Beaver Lake Volunteer Fire	14,154	0.26576%	111,616	62,518	173,238
126034	Beaverfork Volunteer Fire	7,865	0.14767%	62,022	34,740	96,264
134134	Bee Branch Volunteer Fire	7,056	0.13248%	55,643	31,166	86,362
131734	Beebe Volunteer Fire	16,308	0.30620%	128,603	72,032	199,602
140634	Bella Vista Volunteer Fire	-	0.00000%	-	-	-
139234	Belleville Volunteer Fire	9,877	0.18545%	77,889	43,627	120,889
150324	Benton Volunteer Police	136	0.00255%	1,072	601	1,665
160034	Bentonville Volunteer Fire	915	0.01718%	7,216	4,042	11,199
160024	Bentonville Volunteer Police	1,416	0.02659%	11,166	6,254	17,331
162734	Bergman Volunteer Fire Association	5,617	0.10547%	44,295	24,810	68,749
170834	Berryville Volunteer Fire	9,971	0.18722%	78,630	44,042	122,400
170824	Berryville Volunteer Police	708	0.01329%	5,583	3,127	8,666
168634	Bethel Heights Volunteer Fire	7,127	0.13382%	56,203	31,480	87,231
168624	Bethel Heights Volunteer Police	755	0.01418%	5,954	3,335	9,241
169434	Bethesda Area Volunteer Fire	11,322	0.21258%	89,284	50,009	138,576
172434	Big Creek Volunteer Fire	8,567	0.16086%	67,558	37,840	104,856
164334	Bigelow Volunteer Fire	4,932	0.09260%	38,893	21,785	60,365
171634	Bigger-Reyno Volunteer Fire	12,667	0.23784%	99,890	55,950	155,038
173234	Biscoe Volunteer Fire	3,599	0.06758%	28,381	15,897	44,050
174034	Bismarck Fire Pro Association	7,204	0.13526%	56,810	31,820	88,173
175924	Black Rock Volunteer Police	708	0.01329%	5,583	3,127	8,666

Arkansas Local Police and Fire Retirement System
LOPFI Volunteer Service Sensitivity
As of December 31, 2019

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
				7.00%	8.00%	6.00%
179124	Blytheville Volunteer Police	-	0.00000%	-	-	-
185634	Bonanza Volunteer Fire	13,600	0.25536%	107,248	60,071	166,457
189934	Bono FID Volunteer Fire	15,741	0.29556%	124,131	69,528	192,662
188024	Bono Volunteer Police	2,714	0.05096%	21,402	11,988	33,218
190234	Booneville Volunteer Fire	7,859	0.14756%	61,975	34,713	96,190
194534	Boston Mountain Volunteer Fire	14,962	0.28093%	117,988	66,087	183,127
199634	Bradford Volunteer Fire	13,411	0.25181%	105,757	59,236	164,144
199624	Bradford Volunteer Police	1,422	0.02670%	11,214	6,281	17,405
201134	Bradley County Rural Volunteer Fire	7,133	0.13393%	56,250	31,506	87,304
200334	Bradley Volunteer Fire	6,372	0.11964%	50,249	28,145	77,990
200324	Bradley Volunteer Police	2,100	0.03943%	16,560	9,276	25,703
209734	Brinkley Volunteer Fire	7,275	0.13660%	57,370	32,134	89,042
209724	Brinkley Volunteer Police	1,416	0.02659%	11,166	6,254	17,331
206234	Brookland Fire Protection District	20,508	0.38506%	161,723	90,584	251,008
212724	Brookland Volunteer Police	2,118	0.03977%	16,702	9,355	25,923
217834	Bruno Fire Protection District	12,656	0.23763%	99,803	55,902	154,903
219434	Bryant Volunteer Fire	-	0.00000%	-	-	-
219424	Bryant Volunteer Police	5,033	0.09450%	39,690	22,231	61,601
222434	Buena Vista Volunteer Fire	2,832	0.05317%	22,333	12,509	34,662
224034	Buford Volunteer Fire	13,830	0.25967%	109,061	61,087	169,272
228334	Bull Shoals Volunteer Fire	10,620	0.19940%	83,748	46,909	129,983
228324	Bull Shoals Volunteer Police	1,416	0.02659%	11,166	6,254	17,331
235634	Burnt Ridge Volunteer Fire	6,360	0.11942%	50,154	28,092	77,843
238034	Butterfield Volunteer Fire	19,830	0.37233%	156,377	87,589	242,709
258534	Cabot Volunteer Fire	5,635	0.10580%	44,437	24,890	68,970
268234	Caddo Valley Volunteer Fire	10,685	0.20062%	84,260	47,196	130,779
268224	Caddo Valley Volunteer Police	7,841	0.14722%	61,833	34,634	95,970
270434	Cairo Volunteer Fire	3,782	0.07101%	29,824	16,705	46,290
269034	Caldwell Volunteer Fire	15,216	0.28570%	119,991	67,209	186,236
273934	Calico Rock Volunteer Fire	12,809	0.24050%	101,010	56,577	156,776
276334	Calion Volunteer Fire	10,655	0.20006%	84,024	47,063	130,412
279834	Calvert Township Volunteer Fire	7,021	0.13183%	55,367	31,012	85,933
277134	Camden Volunteer Fire	2,832	0.05317%	22,333	12,509	34,662
285224	Cammack Village Volunteer Police	2,124	0.03988%	16,750	9,382	25,997
284434	Camp Volunteer Fire	7,127	0.13382%	56,203	31,480	87,231
286034	Cane Creek Volunteer Fire	7,788	0.14623%	61,415	34,400	95,321
287934	Capps-Batavia Volunteer Fire	12,850	0.24127%	101,333	56,758	157,277
288734	Caraway Volunteer Fire	11,948	0.22434%	94,220	52,774	146,237
298434	Carlisle Volunteer Fire	15,564	0.29223%	122,736	68,746	190,495
305034	Carthage Volunteer Fire	2,124	0.03988%	16,750	9,382	25,997
308534	Cash Volunteer Fire	2,832	0.05317%	22,333	12,509	34,662
309334	Cave City Volunteer Fire	18,284	0.34330%	144,185	80,760	223,787
309324	Cave City Volunteer Police	2,980	0.05595%	23,500	13,163	36,474
310734	Cave Springs Volunteer Fire	14,986	0.28138%	118,178	66,193	183,421
310724	Cave Springs Volunteer Police	2,850	0.05351%	22,475	12,588	34,883
316634	Center Grove Volunteer Fire	5,894	0.11067%	46,479	26,034	72,140
315834	Center Volunteer Fire	5,635	0.10580%	44,437	24,890	68,970
318234	Centerton Volunteer Fire	7,051	0.13239%	55,603	31,144	86,301
318224	Centerton Volunteer Police	3,552	0.06669%	28,011	15,689	43,475
319034	Central City Volunteer Fire	779	0.01463%	6,143	3,441	9,535
319024	Central City Volunteer Police	24	0.00045%	189	106	294
323934	Chambersville Volunteer Fire	4,248	0.07976%	33,499	18,763	51,993
327134	Charleston Volunteer Fire	10,720	0.20128%	84,536	47,350	131,207
330134	Charlotte Volunteer Fire	6,390	0.11998%	50,391	28,225	78,210
333634	Cherokee Village Volunteer Fire	236	0.00443%	1,861	1,042	2,889
333624	Cherokee Village Volunteer Police	4,938	0.09272%	38,940	21,811	60,439
332834	Cherry Hill Volunteer Fire	7,080	0.13294%	55,832	31,272	86,656
334434	Cherry Valley Volunteer Fire	4,956	0.09305%	39,082	21,891	60,659
334424	Cherry Valley Volunteer Police	59	0.00111%	465	261	722
338734	Chidester Volunteer Fire	7,882	0.14799%	62,156	34,815	96,472
339534	Chimes Volunteer Fire	9,853	0.18500%	77,699	43,521	120,596
341734	Choctaw Volunteer Fire	14,083	0.26442%	111,057	62,205	172,369

Arkansas Local Police and Fire Retirement System
LOPFI Volunteer Service Sensitivity
As of December 31, 2019

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under	Net Pension Liability at a	Net Pension Liability at a
				Current Discount Rate	Discount Rate 1% Higher	Discount Rate 1% Lower
				7.00%	8.00%	6.00%
344134	Cincinnati Volunteer Fire	7,841	0.14722%	61,833	34,634	95,970
348434	Clarendon Volunteer Fire	8,130	0.15265%	64,112	35,910	99,507
357334	Clarksville Volunteer Fire	15,198	0.28536%	119,849	67,130	186,016
357324	Clarksville Volunteer Police	-	0.00000%	-	-	-
368934	Clinton Volunteer Fire	17,010	0.31938%	134,138	75,133	208,194
375134	Coal Hill Volunteer Fire	7,080	0.13294%	55,832	31,272	86,656
375124	Coal Hill Volunteer Police	708	0.01329%	5,583	3,127	8,666
371934	Collegeville Volunteer Fire	15,806	0.29678%	124,644	69,815	193,457
374334	Colt Volunteer Fire	4,702	0.08829%	37,079	20,769	57,550
380834	Compton Volunteer Fire Assoc	7,764	0.14578%	61,226	34,294	95,027
383234	Conway County Volunteer Fire	115,050	2.16020%	907,265	508,192	1,408,146
379434	Cooterneck Volunteer Fire	7,776	0.14600%	61,320	34,347	95,174
386734	Cord Volunteer Fire	13,965	0.26221%	110,126	61,683	170,925
387534	Corning Volunteer Fire	13,989	0.26266%	110,315	61,789	171,218
397234	Cotter Volunteer Fire	3,847	0.07223%	30,337	16,992	47,085
397224	Cotter Volunteer Police	708	0.01329%	5,583	3,127	8,666
398034	Cotter/Gassville Rural Volunteer Fire	6,407	0.12030%	50,525	28,300	78,418
406534	Cotton Plant Volunteer Fire	2,124	0.03988%	16,750	9,382	25,997
406524	Cotton Plant Volunteer Police	30	0.00056%	237	133	367
407334	Cottonwood Rural Fire Assoc	9,853	0.18500%	77,699	43,521	120,596
408134	County Line Volunteer Fire Ass	9,947	0.18677%	78,441	43,936	121,746
411134	Cove Rural Volunteer Fire	7,139	0.13404%	56,297	31,533	87,378
417034	Crawfordsville Volunteer Fire	7,045	0.13228%	55,556	31,118	86,227
427834	Crossett Volunteer Fire	1,416	0.02659%	11,166	6,254	17,331
427824	Crossett Volunteer Police	1,387	0.02604%	10,938	6,126	16,976
425134	Crow Mountain Fire Protection District	14,372	0.26985%	113,336	63,481	175,906
428634	Crystal Fire Protection District	12,697	0.23840%	100,127	56,083	155,405
430834	Curtis Rural Volunteer Fire	2,083	0.03911%	16,426	9,201	25,495
433234	Dalton Volunteer Fire	9,912	0.18611%	78,165	43,781	121,318
434034	Damascus Volunteer Fire	5,723	0.10746%	45,131	25,279	70,047
446434	Danville Volunteer Fire	13,458	0.25269%	106,128	59,444	164,719
455334	Dardanelle Volunteer Fire	11,399	0.21403%	89,891	50,349	139,518
455324	Dardanelle Volunteer Police	295	0.00554%	2,326	1,303	3,611
476634	De Queen Volunteer Fire	14,785	0.27761%	116,592	65,305	180,961
463434	Deann Volunteer Fire	4,319	0.08109%	34,059	19,077	52,862
466934	Decatur Volunteer Fire	7,110	0.13350%	56,068	31,405	87,023
466924	Decatur Volunteer Police	4,956	0.09305%	39,082	21,891	60,659
468534	Deer Volunteer Fire	5,658	0.10624%	44,618	24,991	69,251
471534	Delaware Volunteer Fire	12,744	0.23928%	100,497	56,290	155,980
481234	Dermott Volunteer Fire	12,709	0.23863%	100,221	56,136	155,552
485534	Des Arc Volunteer Fire	11,393	0.21392%	89,844	50,323	139,445
485524	Des Arc Volunteer Police	4,248	0.07976%	33,499	18,763	51,993
487134	Desha Volunteer Fire	9,334	0.17526%	73,607	41,228	114,243
486334	Devalls Bluff Volunteer Fire	7,853	0.14745%	61,928	34,687	96,117
486324	Devalls Bluff Volunteer Police	643	0.01207%	5,071	2,840	7,870
496034	DeWitt Volunteer Fire	12,744	0.23928%	100,497	56,290	155,980
501034	Diaz Volunteer Fire	10,496	0.19707%	82,770	46,361	128,466
501024	Diaz Volunteer Police	2,124	0.03988%	16,750	9,382	25,997
502924	Dierks Volunteer Police	1,510	0.02835%	11,908	6,670	18,482
503734	District 7 Crawford Co. Volunt	8,579	0.16108%	67,653	37,893	105,003
504534	Dodd Mountain Volunteer Fire	7,753	0.14557%	61,139	34,245	94,893
516934	Dover Volunteer Fire	10,048	0.18866%	79,237	44,382	122,982
516924	Dover Volunteer Police	2,738	0.05141%	21,591	12,094	33,512
505334	Dumas Volunteer Fire	12,673	0.23795%	99,938	55,977	155,111
526634	Dyess Volunteer Fire	5,180	0.09726%	40,849	22,880	63,401
535534	Earle Volunteer Fire	9,003	0.16904%	70,996	39,766	110,192
536334	East Camden Volunteer Fire	9,151	0.17182%	72,164	40,420	112,004
537134	East End Fire Protection District	16,125	0.30277%	127,159	71,224	197,362
539834	East Pulaski County Volunteer Fire	3,629	0.06814%	28,618	16,029	44,417
546024	El Dorado Volunteer Police	-	0.00000%	-	-	-
540134	Elaine Volunteer Fire	10,762	0.20207%	84,868	47,536	131,721
556834	Elkins Volunteer Fire	14,656	0.27518%	115,575	64,736	179,382

Arkansas Local Police and Fire Retirement System
LOPFI Volunteer Service Sensitivity
As of December 31, 2019

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
				7.00%	8.00%	6.00%
556824	Elkins Volunteer Police	2,089	0.03922%	16,474	9,227	25,568
561424	Elm Springs Volunteer Police	6,573	0.12342%	51,834	29,033	80,450
563034	Emmet Volunteer Fire	5,664	0.10635%	44,666	25,018	69,324
564934	EMP Rural Fire Association	12,661	0.23772%	99,843	55,924	154,964
565734	England Volunteer Fire	11,670	0.21912%	92,028	51,546	142,835
573834	Etowah Volunteer Fire	7,735	0.14523%	60,997	34,166	94,672
576234	Eudora Volunteer Fire	9,912	0.18611%	78,165	43,781	121,318
585134	Eureka Springs Volunteer Fire	13,546	0.25434%	106,822	59,833	165,796
585124	Eureka Springs Volunteer Police	5,794	0.10879%	45,691	25,592	70,916
581934	Evansville Volunteer Fire	7,027	0.13194%	55,414	31,038	86,007
587834	Evening Shade Volunteer Fire	6,443	0.12097%	50,809	28,459	78,859
592434	Faircrest Volunteer Fire	11,440	0.21480%	90,214	50,531	140,020
595934	Fairfield Bay Volunteer Fire	20,526	0.38540%	161,865	90,663	251,228
598334	Fairview Fire Protection District Volunteer 1	8,543	0.16040%	67,369	37,734	104,562
599134	Fairview Rural Fire District	5,664	0.10635%	44,666	25,018	69,324
604134	Farmington Volunteer Fire	14,939	0.28050%	117,807	65,986	182,846
604124	Farmington Volunteer Police	3,617	0.06791%	28,523	15,976	44,270
620334	Fifty Six Volunteer Fire	5,629	0.10569%	44,390	24,863	68,896
626234	Fire District #6 Crawford Co	6,254	0.11743%	49,318	27,624	76,546
625434	Fisher Volunteer Fire	9,222	0.17315%	72,723	40,734	112,873
630034	Flippin Volunteer Fire	9,865	0.18523%	77,794	43,574	120,743
630024	Flippin Volunteer Police	2,702	0.05073%	21,308	11,935	33,071
632734	Floral Volunteer Fire	3,044	0.05715%	24,005	13,445	37,257
634334	Fordyce Volunteer Fire	5,664	0.10635%	44,666	25,018	69,324
635134	Foreman Volunteer Fire	9,245	0.17359%	72,905	40,835	113,154
644034	Forrest City Volunteer Fire	4,260	0.07999%	33,594	18,816	52,140
644024	Forrest City Volunteer Police	3,546	0.06658%	27,963	15,663	43,401
654824	Fort Smith Volunteer Police	1,363	0.02559%	10,748	6,020	16,682
662934	Fox Volunteer Fire	10,555	0.19818%	83,235	46,621	129,188
664534	Frenchport Volunteer Fire	9,853	0.18500%	77,699	43,521	120,596
680734	Gallatin Volunteer Fire	6,449	0.12109%	50,856	28,485	78,932
683134	Garland Volunteer Fire	4,248	0.07976%	33,499	18,763	51,993
689034	Garnett Volunteer Fire	10,048	0.18866%	79,237	44,382	122,982
693934	Gassville Volunteer Fire	11,304	0.21225%	89,142	49,930	138,355
693924	Gassville Volunteer Police	2,154	0.04044%	16,986	9,514	26,364
704834	Gentry Volunteer Fire	17,553	0.32958%	138,421	77,532	214,840
704824	Gentry Volunteer Police	844	0.01585%	6,656	3,728	10,330
713734	Gillett Volunteer Fire	6,431	0.12075%	50,714	28,406	78,712
718834	Gillham Volunteer Fire	6,372	0.11964%	50,249	28,145	77,990
724234	Glenwood Volunteer Fire	12,579	0.23619%	99,196	55,561	153,961
724224	Glenwood Volunteer Police	4,832	0.09073%	38,104	21,343	59,141
727734	Goshen Fire Dist Assoc	13,818	0.25945%	108,967	61,034	169,125
726924	Goshen Volunteer Police	2,932	0.05505%	23,121	12,951	35,886
733134	Gosnell Volunteer Fire	15,570	0.29234%	122,783	68,773	190,569
736634	Gould Volunteer Fire	9,204	0.17282%	72,581	40,654	112,652
735834	Grady Volunteer Fire	12,673	0.23795%	99,938	55,977	155,111
739034	Gravel Ridge Fire Protection Dist.	14,868	0.27916%	117,247	65,672	181,977
737434	Gravette Volunteer Fire	22,231	0.41741%	175,311	98,194	272,096
737424	Gravette Volunteer Police	1,375	0.02582%	10,843	6,073	16,829
741234	Grayson Fire Assoc	3,511	0.06592%	27,687	15,508	42,973
743934	Green Forest Volunteer Fire	10,827	0.20329%	85,380	47,823	132,517
743924	Green Forest Volunteer Police	-	0.00000%	-	-	-
744734	Greenbrier Volunteer Fire	14,190	0.26643%	111,900	62,677	173,678
746324	Greenland Volunteer Police	708	0.01329%	5,583	3,127	8,666
749834	Greenwood Rural Volunteer Fire	13,523	0.25391%	106,640	59,731	165,515
747134	Greenwood Volunteer Fire	21,665	0.40679%	170,847	95,694	265,169
747139	Greenwood Volunteer Fire	9,920	0.18626%	78,228	43,817	121,416
747124	Greenwood Volunteer Police	-	0.00000%	-	-	-
754434	Greers Ferry Volunteer Fire	16,992	0.31904%	133,997	75,054	207,973
763334	Grover Township Volunteer Fire	10,750	0.20184%	84,773	47,483	131,575
773034	Grubbs Volunteer Fire	12,738	0.23917%	100,450	56,264	155,907
770634	Gum Springs Volunteer Fire	11,263	0.21148%	88,818	49,749	137,853

Arkansas Local Police and Fire Retirement System
LOPFI Volunteer Service Sensitivity
As of December 31, 2019

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
				7.00%	8.00%	6.00%
774934	Gurdon Volunteer Fire	8,732	0.16395%	68,859	38,569	106,875
775734	Guy Community Volunteer Fire	8,567	0.16086%	67,558	37,840	104,856
776534	Hackett Volunteer Fire	14,927	0.28027%	117,712	65,933	182,699
776524	Hackett Volunteer Police	755	0.01418%	5,954	3,335	9,241
784634	Hagarville RFD #3	10,561	0.19830%	83,283	46,648	129,261
788934	Halley Volunteer Fire	6,396	0.12009%	50,438	28,251	78,284
793534	Hamburg Volunteer Fire	14,461	0.27152%	114,037	63,874	176,995
804434	Hampton Volunteer Fire	7,092	0.13316%	55,927	31,325	86,802
804424	Hampton Volunteer Police	-	0.00000%	-	-	-
807934	Hand Cove Fire Prot District	13,487	0.25323%	106,357	59,572	165,074
812534	Hardin Volunteer Fire	3,493	0.06559%	27,545	15,429	42,753
813334	Hardy Volunteer Fire	11,222	0.21071%	88,495	49,568	137,352
813324	Hardy Volunteer Police	1,316	0.02471%	10,378	5,813	16,107
814134	Harmon Volunteer Fire	8,567	0.16086%	67,558	37,840	104,856
816834	Harrell Volunteer Fire	10,237	0.19221%	80,728	45,217	125,296
823034	Harrisburg Volunteer Fire	10,591	0.19886%	83,519	46,780	129,628
823024	Harrisburg Volunteer Police	-	0.00000%	-	-	-
834634	Harrison Volunteer Fire	4,065	0.07633%	32,056	17,955	49,754
834624	Harrison Volunteer Police	4,956	0.09305%	39,082	21,891	60,659
843534	Hartford Volunteer Fire	13,305	0.24982%	104,921	58,768	162,846
843524	Hartford Volunteer Police	679	0.01275%	5,354	2,999	8,311
847834	Haskell Volunteer Fire	11,269	0.21159%	88,866	49,775	137,927
847824	Haskell Volunteer Police	2,785	0.05229%	21,962	12,301	34,087
849434	Hatfield Volunteer Fire	8,113	0.15233%	63,978	35,835	99,299
853234	Hazen Volunteer Fire	13,428	0.25213%	105,891	59,312	164,352
862134	Heber Springs Volunteer Fire	16,284	0.30575%	128,413	71,926	199,308
865624	Hector Volunteer Police	1,469	0.02758%	11,584	6,489	17,980
864834	Helena-West Helena Volunteer Fire	5,003	0.09394%	39,453	22,098	61,234
864824	Helena-West Helena Volunteer Police	5,534	0.10391%	43,640	24,444	67,733
875334	Hensley Volunteer Fire	8,998	0.16895%	70,957	39,744	110,131
866434	Hermitage Volunteer Fire	6,295	0.11820%	49,641	27,805	77,048
866424	Hermitage Volunteer Police	1,434	0.02693%	11,308	6,334	17,551
882634	Hickory Creek Volunteer Fire	5,611	0.10535%	44,248	24,784	68,676
883434	Hickory Ridge Volunteer Fire	11,328	0.21270%	89,331	50,036	138,649
884234	Higginson Volunteer Fire	7,646	0.14356%	60,295	33,772	93,583
884239	Higginson Volunteer Fire	4,118	0.07732%	32,474	18,189	50,402
884224	Higginson Volunteer Police	2,549	0.04786%	20,101	11,259	31,198
884229	Higginson Volunteer Police	1,243	0.02334%	9,802	5,490	15,214
885034	Highfill Volunteer Fire	17,836	0.33489%	140,652	78,782	218,304
885024	Highfill Volunteer Police	5,092	0.09561%	40,155	22,491	62,323
890734	Highland Volunteer Fire	9,228	0.17327%	72,771	40,760	112,946
890724	Highland Volunteer Police	2,885	0.05417%	22,751	12,743	35,311
887734	Highway 15 South Volunteer Fir	14,243	0.26743%	112,318	62,911	174,327
889334	Highway 286 East Volunteer Fire	13,405	0.25169%	105,710	59,210	164,070
991134	Highway 70 West FPA	18,998	0.35671%	149,816	83,914	232,526
954734	Highway 94 East Volunteer Fire	7,086	0.13305%	55,879	31,299	86,729
886934	Hilltop Fire District# 51	12,726	0.23895%	100,355	56,211	155,760
888534	Hilltop Volunteer Fire	12,001	0.22533%	94,638	53,008	146,886
900834	Holiday Island Volunteer Fire	9,947	0.18677%	78,441	43,936	121,746
891534	Holland Volunteer Fire	11,918	0.22377%	93,984	52,642	145,870
893134	Hollis Volunteer Fire	8,531	0.16018%	67,274	37,681	104,415
892334	Holly Grove Volunteer Fire	7,788	0.14623%	61,415	34,400	95,321
892324	Holly Grove Volunteer Police	761	0.01429%	6,001	3,361	9,314
901634	Hon Volunteer Fire	4,319	0.08109%	34,059	19,077	52,862
902434	Hope Volunteer Fire	2,124	0.03988%	16,750	9,382	25,997
903234	Hopewell Fire District	2,124	0.03988%	16,750	9,382	25,997
906734	Horatio Volunteer Fire	13,617	0.25568%	107,382	60,146	166,665
908334	Horseshoe Lake Volunteer Fire	9,204	0.17282%	72,581	40,654	112,652
921034	Hot Springs Village Volunteer	15,582	0.29257%	122,877	68,826	190,716
932634	Hoxie Volunteer Fire	13,322	0.25014%	105,055	58,843	163,055
932624	Hoxie Volunteer Police	1,416	0.02659%	11,166	6,254	17,331
941534	Hughes Volunteer Fire	9,977	0.18733%	78,677	44,068	122,113

Arkansas Local Police and Fire Retirement System
LOPFI Volunteer Service Sensitivity
As of December 31, 2019

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
				7.00%	8.00%	6.00%
941524	Hughes Volunteer Police	1,947	0.03656%	15,354	8,600	23,830
951234	Humphrey Volunteer Fire	4,567	0.08575%	36,015	20,172	55,898
951224	Humphrey Volunteer Police	-	0.00000%	-	-	-
971734	Huntington Volunteer Fire	7,033	0.13205%	55,461	31,065	86,080
971724	Huntington Volunteer Police	-	0.00000%	-	-	-
962834	Huntsville Volunteer Fire	12,815	0.24062%	101,057	56,604	156,849
962824	Huntsville Volunteer Police	4,991	0.09371%	39,358	22,045	61,087
981434	Huttig Volunteer Fire	9,340	0.17537%	73,654	41,255	114,317
1001434	Imboden Volunteer Fire	9,387	0.17625%	74,025	41,462	114,892
1003034	Inspiration Point Rural Fire Protection Distr	5,989	0.11245%	47,228	26,453	73,302
1006534	Ione Community Fire	5,534	0.10391%	43,640	24,444	67,733
1031634	Jasper Volunteer Fire	3,894	0.07311%	30,708	17,200	47,661
1039134	Johnson Area Volunteer Fire	661	0.01241%	5,213	2,920	8,090
1030834	Johnson County Rfd #1	8,337	0.15654%	65,744	36,825	102,041
1032434	Johnson County Rfd #2	6,272	0.11776%	49,460	27,703	76,766
1034034	Johnson County Rfd #4	5,723	0.10746%	45,131	25,279	70,047
1035934	Johnson County Rfd #5	9,098	0.17083%	71,746	40,186	111,355
1037534	Johnson County Rfd #7	7,080	0.13294%	55,832	31,272	86,656
1041334	Johnson County Rfd #8	13,552	0.25445%	106,869	59,859	165,870
1038334	Johnson Volunteer Fire	12,762	0.23962%	100,639	56,370	156,200
1038324	Johnson Volunteer Police	-	0.00000%	-	-	-
1040534	Joiner Volunteer Fire	7,257	0.13626%	57,228	32,054	88,822
1050224	Jonesboro Volunteer Police	708	0.01329%	5,583	3,127	8,666
1052934	Joplin Volunteer Fire	11,275	0.21170%	88,913	49,802	138,000
1058834	Judsonia Volunteer Fire	9,269	0.17404%	73,094	40,941	113,448
1058824	Judsonia Volunteer Police	2,065	0.03877%	16,284	9,121	25,275
1061834	Junction City Volunteer Fire	9,912	0.18611%	78,165	43,781	121,318
1061824	Junction City Volunteer Police	708	0.01329%	5,583	3,127	8,666
1070734	Keiser Volunteer Fire	6,372	0.11964%	50,249	28,145	77,990
1080434	Kensett Volunteer Fire	9,912	0.18611%	78,165	43,781	121,318
1080424	Kensett Volunteer Police	3,516	0.06602%	27,727	15,530	43,034
1081234	Keo Volunteer Fire	5,015	0.09416%	39,548	22,151	61,381
1085534	Knoxville Volunteer Fire	4,230	0.07942%	33,357	18,684	51,773
1087134	Krooked Kreek Volunteer Fire	15,517	0.29135%	122,365	68,539	189,920
1100234	Lake City Volunteer Fire	13,523	0.25391%	106,640	59,731	165,515
1104034	Lake Hamilton Fire Protection District	12,862	0.24150%	101,428	56,811	157,424
1103734	Lake Hamilton Volunteer Fire	773	0.01451%	6,096	3,414	9,461
1106134	Lake Maumelle Area RFD	19,966	0.37488%	157,449	88,190	244,374
1120734	Lake Village Volunteer Fire	12,868	0.24161%	101,475	56,838	157,498
1111824	Lakeview Volunteer Police	2,130	0.03999%	16,797	9,408	26,070
1086334	Lamar Volunteer Fire	10,608	0.19918%	83,653	46,856	129,837
1126634	Landis Volunteer Fire	7,210	0.13538%	56,857	31,847	88,247
1130434	Lavaca Volunteer Fire	9,239	0.17347%	72,857	40,809	113,081
1130424	Lavaca Volunteer Police	3,481	0.06536%	27,451	15,376	42,606
1132034	Lawson-Urbana Volunteer Fire	8,496	0.15952%	66,998	37,527	103,987
1133934	Lazy Acres Volunteer Fire	4,248	0.07976%	33,499	18,763	51,993
1140134	Leachville Volunteer Fire	14,231	0.26720%	112,224	62,858	174,180
1140124	Leachville Volunteer Police	-	0.00000%	-	-	-
1143634	Lead Hill Volunteer Fire	9,169	0.17216%	72,305	40,500	112,224
1150934	Lepanto Volunteer Fire	15,458	0.29024%	121,900	68,278	189,198
1151734	Leslie Volunteer Fire	7,853	0.14745%	61,928	34,687	96,117
1152534	Lewisville Volunteer Fire	12,821	0.24073%	101,105	56,630	156,923
1153334	Liberty Volunteer Fire	12,951	0.24317%	102,130	57,205	158,514
1161434	Lincoln Volunteer Fire	11,322	0.21258%	89,284	50,009	138,576
1161424	Lincoln Volunteer Police	354	0.00665%	2,792	1,564	4,333
1164934	Linwood-Moscow Volunteer Fire	9,293	0.17449%	73,283	41,047	113,742
1157634	Little Flock Volunteer Fire	11,310	0.21236%	89,189	49,956	138,429
1157624	Little Flock Volunteer Police	1,481	0.02781%	11,679	6,542	18,127
1170334	Lockesburg Volunteer Fire	14,844	0.27871%	117,058	65,566	181,683
1175434	London Rural Volunteer Fire	14,278	0.26809%	112,594	63,066	174,755
1176234	Lone Rock Volunteer Fire	6,372	0.11964%	50,249	28,145	77,990
1180034	Lonoke Volunteer Fire	16,255	0.30521%	128,185	71,798	198,953

Arkansas Local Police and Fire Retirement System
LOPFI Volunteer Service Sensitivity
As of December 31, 2019

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under	Net Pension Liability at a	Net Pension Liability at a
				Current Discount Rate	Discount Rate 1% Higher	Discount Rate 1% Lower
				7.00%	8.00%	6.00%
1180024	Lonoke Volunteer Police	-	0.00000%	-	-	-
1185134	Louann Volunteer Fire	7,080	0.13294%	55,832	31,272	86,656
1190834	Lowell Volunteer Fire	2,018	0.03789%	15,914	8,914	24,699
1190824	Lowell Volunteer Police	2,832	0.05317%	22,333	12,509	34,662
1195934	Luxora Volunteer Fire	7,145	0.13416%	56,344	31,559	87,451
1199134	Lynne Volunteer Fire	10,567	0.19841%	83,330	46,674	129,335
1209234	Magazine Volunteer Fire	2,791	0.05240%	22,009	12,328	34,160
1218134	Magnolia Volunteer Fire	4,997	0.09382%	39,406	22,072	61,161
1218124	Magnolia Volunteer Police	8,390	0.15753%	66,162	37,059	102,689
1229734	Malvern Volunteer Fire	5,682	0.10669%	44,807	25,097	69,545
1239434	Mammoth Spring Volunteer Fire	16,119	0.30265%	127,112	71,198	197,288
1248334	Manila Volunteer Fire	14,367	0.26976%	113,296	63,459	175,845
1248324	Manila Volunteer Police	-	0.00000%	-	-	-
1258034	Mansfield Volunteer Fire	8,360	0.15697%	65,926	36,926	102,322
1258024	Mansfield Volunteer Police	-	0.00000%	-	-	-
1263734	Marble Volunteer Fire	4,224	0.07931%	33,310	18,657	51,700
1268834	Marianna Volunteer Fire	11,310	0.21236%	89,189	49,956	138,429
1268824	Marianna Volunteer Police	18	0.00034%	142	80	220
1278534	Marion Volunteer Fire	20,756	0.38972%	163,679	91,679	254,043
1278524	Marion Volunteer Police	5,741	0.10779%	45,273	25,358	70,267
1288234	Marked Tree Volunteer Fire	15,128	0.28405%	119,297	66,820	185,159
1297134	Marmaduke Volunteer Fire	13,417	0.25192%	105,805	59,263	164,217
1297124	Marmaduke Volunteer Police	2,142	0.04022%	16,892	9,461	26,217
1305634	Marshall Volunteer Fire	12,685	0.23818%	100,032	56,030	155,258
1305624	Marshall Volunteer Police	1,416	0.02659%	11,166	6,254	17,331
1308034	Marvell Volunteer Fire	13,499	0.25346%	106,451	59,625	165,221
1308024	Marvell Volunteer Police	1,375	0.02582%	10,843	6,073	16,829
1318834	Maumelle Volunteer Fire	7,788	0.14623%	61,415	34,400	95,321
1324234	Mayflower Volunteer Fire	12,744	0.23928%	100,497	56,290	155,980
1324224	Mayflower Volunteer Police	3,505	0.06581%	27,640	15,482	42,899
1326934	Maynard Volunteer Fire	8,496	0.15952%	66,998	37,527	103,987
1328534	McCrory Volunteer Fire	16,373	0.30742%	129,115	72,320	200,397
1328524	McCrory Volunteer Police	708	0.01329%	5,583	3,127	8,666
1338234	McGehee Volunteer Fire	15,576	0.29246%	122,830	68,799	190,642
1338224	McGehee Volunteer Police	-	0.00000%	-	-	-
1347134	McNeil Volunteer Fire	7,871	0.14779%	62,070	34,766	96,337
1358734	McRae Volunteer Fire	5,900	0.11078%	46,527	26,060	72,213
1358724	McRae Volunteer Police	-	0.00000%	-	-	-
1368434	Melbourne Volunteer Fire	11,989	0.22511%	94,544	52,955	146,739
1371434	Melrose Volunteer Fire	7,080	0.13294%	55,832	31,272	86,656
1377334	Mena Volunteer Fire	14,148	0.26565%	111,569	62,492	173,164
1384634	Midland Volunteer Fire	5,263	0.09882%	41,503	23,247	64,416
1388934	Mineral Springs Volunteer Fire	10,573	0.19852%	83,377	46,701	129,408
1398634	Monette Volunteer Fire	14,290	0.26831%	112,689	63,119	174,902
1408734	Monticello Volunteer Fire	8,484	0.15930%	66,904	37,474	103,840
1418434	Montrose Volunteer Fire	4,909	0.09217%	38,712	21,683	60,084
1421434	Morning Star FPA	14,750	0.27695%	116,316	65,151	180,533
1422234	Morning Star Volunteer Fire	4,962	0.09317%	39,130	21,917	60,732
1425734	Moro Volunteer Fire	3,540	0.06647%	27,916	15,636	43,328
1427334	Morrilton Volunteer Fire	20,473	0.38440%	161,447	90,429	250,579
1430334	Morrow Volunteer Fire	8,673	0.16285%	68,394	38,309	106,153
1433834	Mount Holly Volunteer Fire	10,803	0.20284%	85,191	47,717	132,223
1448634	Mount Ida Volunteer Fire	13,511	0.25368%	106,546	59,678	165,368
1438934	Mountain Home Volunteer Fire	7,033	0.13205%	55,461	31,065	86,080
1438924	Mountain Home Volunteer Police	3,611	0.06780%	28,476	15,950	44,197
1447824	Mountain Pine Volunteer Police	2,095	0.03934%	16,521	9,254	25,642
1452434	Mountain View Volunteer Fire	19,199	0.36048%	151,401	84,802	234,986
1452424	Mountain View Volunteer Police	2,749	0.05162%	21,678	12,142	33,646
1436234	Mountainburg Volunteer Fire	21,972	0.41255%	173,268	97,050	268,926
1436224	Mountainburg Volunteer Police	4,136	0.07766%	32,616	18,269	50,623
1449434	Mt Judea Area Volunteer Fire	16,390	0.30774%	129,249	72,395	200,605
1457534	Mulberry Volunteer Fire	17,777	0.33378%	140,187	78,521	217,581

Arkansas Local Police and Fire Retirement System
LOPFI Volunteer Service Sensitivity
As of December 31, 2019

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
				7.00%	8.00%	6.00%
1467234	Murfreesboro Volunteer Fire	9,888	0.18566%	77,975	43,675	121,024
1487734	Nashville Volunteer Fire	13,723	0.25767%	108,218	60,615	167,963
1490734	Natural Dam Volunteer Fire	2,832	0.05317%	22,333	12,509	34,662
1493134	New Blaine Rural Volunteer Fir	12,785	0.24005%	100,821	56,471	156,482
1497434	Newark Volunteer Fire	12,136	0.22787%	95,703	53,605	148,538
1506734	Newport Volunteer Fire	7,729	0.14512%	60,950	34,139	94,599
1506724	Newport Volunteer Police	708	0.01329%	5,583	3,127	8,666
1508334	Nimrod/Aplin Volunteer Fire	6,372	0.11964%	50,249	28,145	77,990
1509134	Nob Hill Volunteer Fire	11,989	0.22511%	94,544	52,955	146,739
1516429	Norfolk Volunteer Police	948	0.01780%	7,476	4,187	11,603
1515634	Norman Volunteer Fire	5,664	0.10635%	44,666	25,018	69,324
1517234	Norphlet Volunteer Fire	11,328	0.21270%	89,331	50,036	138,649
1517224	Norphlet Volunteer Police	1,416	0.02659%	11,166	6,254	17,331
1525334	North Crossett Volunteer Fire	12,036	0.22599%	94,914	53,163	147,315
1540734	North Pulaski FPD	24,025	0.45110%	189,458	106,118	294,054
1522934	Northeast Benton Co.	27,400	0.51447%	216,073	121,026	335,362
1528834	Northeast Greene County Fire District	15,405	0.28925%	121,482	68,044	188,549
1524534	Northeast Lakeside Volunteer Fire	9,942	0.18667%	78,401	43,914	121,685
1526134	Northeast Saline County Fire	2,997	0.05627%	23,634	13,238	36,682
1531834	Northside Volunteer Fire	6,372	0.11964%	50,249	28,145	77,990
1529634	Northside Volunteer Fire	15,010	0.28183%	118,367	66,299	183,715
1547434	Oak Grove Fire Protection Dist. #25	9,989	0.18756%	78,772	44,121	122,260
1546634	Oak Grove Volunteer Fire	5,021	0.09428%	39,595	22,178	61,454
1520234	Oil Trough Volunteer Fire	11,942	0.22422%	94,173	52,748	146,164
1555534	Ola Volunteer Fire	7,788	0.14623%	61,415	34,400	95,321
1555524	Ola Volunteer Police	755	0.01418%	5,954	3,335	9,241
1566034	Oppelo Volunteer Fire	13,163	0.24715%	103,802	58,141	161,108
1566024	Oppelo Volunteer Police	35	0.00066%	276	155	428
1576834	Osceola Volunteer Fire	3,540	0.06647%	27,916	15,636	43,328
1576824	Osceola Volunteer Police	4,248	0.07976%	33,499	18,763	51,993
1579234	Ouachita Co FD #1	10,301	0.19341%	81,232	45,500	126,079
1582234	Oxley Volunteer Fire	5,664	0.10635%	44,666	25,018	69,324
1585734	Ozark Volunteer Fire	11,434	0.21469%	90,167	50,504	139,946
1585724	Ozark Volunteer Police	4,885	0.09172%	38,522	21,577	59,790
1599734	Pangburn Volunteer Fire	16,420	0.30830%	129,486	72,527	200,972
1599724	Pangburn Volunteer Police	708	0.01329%	5,583	3,127	8,666
1616034	Paragould Volunteer Fire	6,366	0.11953%	50,201	28,119	77,917
1616024	Paragould Volunteer Police	5,015	0.09416%	39,548	22,151	61,381
1624134	Paris Volunteer Fire	12,036	0.22599%	94,914	53,163	147,315
1626834	Parkin Volunteer Fire	8,514	0.15986%	67,140	37,606	104,207
1617934	Parks Volunteer Fire	-	0.00000%	-	-	-
1619534	Parthenon Volunteer Fire	6,331	0.11887%	49,925	27,964	77,488
1623334	Patterson Volunteer Fire	8,561	0.16074%	67,511	37,814	104,782
1623324	Patterson Volunteer Police	1,375	0.02582%	10,843	6,073	16,829
1627634	Pea Ridge Volunteer Fire	25,488	0.47857%	200,995	112,581	311,960
1627624	Pea Ridge Volunteer Police	696	0.01307%	5,489	3,074	8,519
1629234	Peel Volunteer Fire & Rescue	10,042	0.18855%	79,190	44,356	122,909
1628424	Perla Volunteer Police	-	0.00000%	-	-	-
1631434	Perryville Volunteer Fire	9,204	0.17282%	72,581	40,654	112,652
1633034	Philadelphia Volunteer Fire	11,995	0.22522%	94,591	52,982	146,813
1635734	Piggott Volunteer Fire	15,588	0.29268%	122,925	68,852	190,789
1646224	Pine Bluff Volunteer Police	4,248	0.07976%	33,499	18,763	51,993
1648934	Pine Ridge Volunteer Fire	3,540	0.06647%	27,916	15,636	43,328
1649734	Pine Village Volunteer Fire	6,543	0.12285%	51,597	28,900	80,083
1651934	Pineville Volunteer Fire	17,783	0.33390%	140,234	78,548	217,655
1652734	Piney Point Volunteer Fire	7,434	0.13958%	58,623	32,836	90,988
1657834	Plainview Volunteer Fire	13,417	0.25192%	105,805	59,263	164,217
1644634	Pleasant Plains Volunteer Fire	12,083	0.22687%	95,285	53,371	147,890
1655134	Plumerville Volunteer Fire	8,496	0.15952%	66,998	37,527	103,987
1665934	Pocahontas Volunteer Fire	11,358	0.21326%	89,568	50,168	139,016
1665924	Pocahontas Volunteer Police	3,688	0.06925%	29,083	16,290	45,139
1667534	Ponca Volunteer Fire	5,003	0.09394%	39,453	22,098	61,234

Arkansas Local Police and Fire Retirement System
LOPFI Volunteer Service Sensitivity
As of December 31, 2019

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
				7.00%	8.00%	6.00%
1671334	Portland Volunteer Fire	3,540	0.06647%	27,916	15,636	43,328
1668334	Pottsville Volunteer Fire	12,774	0.23985%	100,734	56,423	156,347
1668324	Pottsville Volunteer Police	2,803	0.05263%	22,104	12,381	34,307
1675634	Prairie Grove Volunteer Fire	16,426	0.30842%	129,533	72,554	201,046
1675624	Prairie Grove Volunteer Police	2,124	0.03988%	16,750	9,382	25,997
1679934	Prescott Volunteer Fire	7,788	0.14623%	61,415	34,400	95,321
1685334	Pulaski Co Volunteer Fire	8,496	0.15952%	66,998	37,527	103,987
1691834	Pyatt Rural Fire & Def Assoc	9,298	0.17458%	73,323	41,069	113,803
1692634	Quail Creek Volunteer Fire	2,195	0.04121%	17,309	9,695	26,866
1695034	Ravenden Volunteer Fire	6,573	0.12342%	51,834	29,033	80,450
1704334	Rector Volunteer Fire	15,582	0.29257%	122,877	68,826	190,716
1704324	Rector Volunteer Police	2,089	0.03922%	16,474	9,227	25,568
1713234	Redfield Volunteer Fire	17,777	0.33378%	140,187	78,521	217,581
1713224	Redfield Volunteer Police	1,416	0.02659%	11,166	6,254	17,331
1715934	Richwood Volunteer Fire	4,938	0.09272%	38,940	21,811	60,439
1714034	Rison Volunteer Fire	11,558	0.21701%	91,145	51,052	141,464
1716734	Riverdale Volunteer Fire	4,879	0.09161%	38,475	21,551	59,716
1721334	Rockport Volunteer Fire	8,567	0.16086%	67,558	37,840	104,856
1724824	Rogers Volunteer Police	661	0.01241%	5,213	2,920	8,090
1726434	Rondo Volunteer Fire	1,481	0.02781%	11,679	6,542	18,127
1729934	Rose Bud Volunteer Fire	14,868	0.27916%	117,247	65,672	181,977
1730234	Ross Van Ness - Wellford Volunteer Fire	12,667	0.23784%	99,890	55,950	155,038
1727234	Round Mountain Volunteer Fire	15,659	0.29402%	123,485	69,166	191,658
1731034	Ruddell Hill Volunteer Fire	6,348	0.11919%	50,059	28,039	77,696
1728034	Rudd's Crossing Volunteer Fire	7,080	0.13294%	55,832	31,272	86,656
1732934	Russell Volunteer Fire	7,770	0.14589%	61,273	34,320	95,101
1753134	Salem Volunteer Fire	16,284	0.30575%	128,413	71,926	199,308
1753124	Salem Volunteer Police	-	0.00000%	-	-	-
1755834	Salem-Saline County Volunteer	19,954	0.37466%	157,354	88,137	244,227
1757434	Saratoga Volunteer Fire	1,416	0.02659%	11,166	6,254	17,331
1758234	Sardis Fire Protection Distric	11,198	0.21026%	88,306	49,462	137,058
1760434	Scotland Area Fire & Emergency	12,744	0.23928%	100,497	56,290	155,980
1761234	Scott Volunteer Fire	6,396	0.12009%	50,438	28,251	78,284
1762034	Scranton Rural Volunteer Fire	12,036	0.22599%	94,914	53,163	147,315
1797334	SE Jefferson Co Volunteer Fire	6,425	0.12064%	50,667	28,379	78,639
1763934	Searcy Volunteer Fire	1,416	0.02659%	11,166	6,254	17,331
1763924	Searcy Volunteer Police	6,248	0.11731%	49,271	27,597	76,472
1764734	Sedgwick Fire Improvement Dist	5,003	0.09394%	39,453	22,098	61,234
1769834	Shady Grove Fire & Rescue	6,372	0.11964%	50,249	28,145	77,990
1766334	Shannon Hills Volunteer Fire	10,006	0.18787%	78,906	44,197	122,468
1765524	Shannon Hills Volunteer Police	3,528	0.06624%	27,821	15,583	43,181
1767134	Shaw Volunteer Fire Protection	10,561	0.19830%	83,283	46,648	129,261
1774434	Sheridan Volunteer Fire	22,426	0.42107%	176,848	99,056	274,483
1783334	Siloam Springs Volunteer Fire	2,956	0.05550%	23,311	13,057	36,180
1783324	Siloam Springs Volunteer Police	-	0.00000%	-	-	-
1788434	Sixth District Volunteer Fire	17,311	0.32503%	136,512	76,463	211,878
1793034	Smackover Volunteer Fire	12,827	0.24084%	101,152	56,657	156,996
1793024	Smackover Volunteer Police	708	0.01329%	5,583	3,127	8,666
1792234	Smyrna Volunteer Fire	4,325	0.08121%	34,106	19,104	52,936
1794934	Snowball Volunteer Fire	8,520	0.15997%	67,188	37,633	104,280
1795734	South Carroll Co Fire Assoc	11,328	0.21270%	89,331	50,036	138,649
1802334	South Greene County Volunteer Fire	11,824	0.22201%	93,242	52,227	144,720
1800734	South Mountain Volunteer Fire	6,372	0.11964%	50,249	28,145	77,990
1796534	Southbend Volunteer Fire	17,706	0.33245%	139,627	78,207	216,712
1805834	Southridge Volunteer Fire	12,744	0.23928%	100,497	56,290	155,980
1801534	Southside Volunteer Fire	18,337	0.34430%	144,603	80,995	224,436
1798134	Sparkman Volunteer Fire	9,121	0.17126%	71,927	40,287	111,636
1798124	Sparkman Volunteer Police	2,100	0.03943%	16,560	9,276	25,703
1833334	St. Francis Volunteer Fire	2,873	0.05394%	22,656	12,690	35,164
1813934	Stamps Volunteer Fire	13,470	0.25291%	106,223	59,497	164,866
1824434	Star City Volunteer Fire	13,387	0.25136%	105,568	59,130	163,850
1824424	Star City Volunteer Police	708	0.01329%	5,583	3,127	8,666

Arkansas Local Police and Fire Retirement System
LOPFI Volunteer Service Sensitivity
As of December 31, 2019

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
				7.00%	8.00%	6.00%
1828734	Stephens Volunteer Fire	9,204	0.17282%	72,581	40,654	112,652
1837634	Strawberry Volunteer Fire	10,591	0.19886%	83,519	46,780	129,628
1839234	Strickler Volunteer Fire	5,664	0.10635%	44,666	25,018	69,324
1843034	Strong Volunteer Fire	13,452	0.25258%	106,081	59,418	164,646
1854634	Stuttgart Volunteer Fire	2,767	0.05195%	21,820	12,222	33,867
1872434	Sulphur Rock Area Volunteer Fire	625	0.01174%	4,929	2,761	7,650
1873234	Sulphur Springs Volunteer Fire	4,248	0.07976%	33,499	18,763	51,993
1873224	Sulphur Springs Volunteer Police	71	0.00133%	560	314	869
1874034	Summit Volunteer Fire	10,726	0.20139%	84,584	47,377	131,281
1877534	Sunnyland Rural Volunteer Fire	8,496	0.15952%	66,998	37,527	103,987
1878334	Sunset Rural Volunteer Fire	6,354	0.11930%	50,107	28,066	77,770
1880534	Sweet Home Volunteer Fire	-	0.00000%	-	-	-
1879134	Swifton Volunteer Fire	10,585	0.19875%	83,472	46,754	129,555
1879124	Swifton Volunteer Police	124	0.00233%	978	548	1,518
1882134	Taylor Volunteer Fire	6,331	0.11887%	49,925	27,964	77,488
1892924	Texarkana Volunteer Police	708	0.01329%	5,583	3,127	8,666
1895334	Thornton Volunteer Fire	9,198	0.17270%	72,534	40,628	112,579
1903834	Tillar Volunteer Fire	9,947	0.18677%	78,441	43,936	121,746
1904834	Timbo Volunteer Fire	14,160	0.26587%	111,664	62,545	173,311
1906234	Tinsman Volunteer Fire	2,832	0.05317%	22,333	12,509	34,662
1909734	Tontitown Area Volunteer Fire	15,588	0.29268%	122,925	68,852	190,789
1908934	Tontitown Volunteer Fire	-	0.00000%	-	-	-
1908924	Tontitown Volunteer Police	7,759	0.14568%	61,186	34,272	94,966
1831734	Town of St. Charles Volunteer	7,080	0.13294%	55,832	31,272	86,656
1912734	Tracy Area Volunteer Fire	11,428	0.21457%	90,120	50,478	139,873
1922434	Trumann Volunteer Fire	9,894	0.18577%	78,023	43,702	121,098
1922424	Trumann Volunteer Police	2,124	0.03988%	16,750	9,382	25,997
1931334	Tuckerman Volunteer Fire	13,936	0.26166%	109,897	61,555	170,570
1931324	Tuckerman Volunteer Police	2,832	0.05317%	22,333	12,509	34,662
1932134	Tull Fire & Rescue	6,372	0.11964%	50,249	28,145	77,990
1935634	Turrell Volunteer Fire	2,124	0.03988%	16,750	9,382	25,997
1936434	Turtle Creek Volunteer Fire	14,260	0.26775%	112,452	62,986	174,535
1937234	Tyronza Volunteer Fire	11,535	0.21658%	90,963	50,950	141,183
1937224	Tyronza Volunteer Police	2,159	0.04054%	17,026	9,536	26,425
1938034	Umpire Volunteer Fire	5,558	0.10436%	43,830	24,550	68,027
1939934	Valley Springs Volunteer Fire	12,614	0.23684%	99,472	55,716	154,389
1941024	Van Buren Volunteer Police	2,867	0.05383%	22,609	12,664	35,091
1942934	Vandervoort Rural Volunteer Fire	8,478	0.15918%	66,856	37,447	103,766
1944534	Velvet Ridge Fire Protection District	9,204	0.17282%	72,581	40,654	112,652
1952634	Vilonia Volunteer Fire	13,576	0.25491%	107,058	59,965	166,163
1952624	Vilonia Volunteer Police	1,381	0.02593%	10,890	6,100	16,903
1961534	Viola Volunteer Fire	7,717	0.14490%	60,855	34,086	94,452
1982834	Wabaseka Volunteer Fire	4,248	0.07976%	33,499	18,763	51,993
1991734	Waldo Volunteer Fire	2,053	0.03855%	16,190	9,068	25,128
1991724	Waldo Volunteer Police	714	0.01341%	5,631	3,154	8,739
2002834	Waldron Volunteer Fire	12,838	0.24105%	101,239	56,705	157,131
2011734	Walnut Ridge Volunteer Fire	9,074	0.17037%	71,556	40,080	111,061
2011724	Walnut Ridge Volunteer Police	3,410	0.06403%	26,891	15,062	41,737
2016834	Ward Volunteer Fire	7,192	0.13504%	56,715	31,767	88,026
2016824	Ward Volunteer Police	3,033	0.05695%	23,918	13,397	37,122
2021434	Warren Volunteer Fire	21,824	0.40977%	172,101	96,397	267,115
2031134	Washington Volunteer Fire	3,263	0.06127%	25,732	14,413	39,937
2034634	Water Valley Volunteer Fire	10,561	0.19830%	83,283	46,648	129,261
2035434	Watson Chapel Volunteer Fire	23,270	0.43692%	183,504	102,784	284,813
2036234	Wedington Volunteer Fire	17,694	0.33223%	139,532	78,154	216,566
2041934	Weiner Volunteer Fire	9,918	0.18622%	78,212	43,808	121,391
2041924	Weiner Volunteer Police	1,316	0.02471%	10,378	5,813	16,107
2048634	Wescon Volunteer Fire	16,296	0.30598%	128,508	71,979	199,455
2049434	Wesley Volunteer Fire	4,443	0.08342%	35,037	19,625	54,380
2050834	West Fork Volunteer Fire	23,553	0.44223%	185,736	104,034	288,277
2050824	West Fork Volunteer Police	6,301	0.11831%	49,689	27,832	77,121
2060524	West Memphis Volunteer Police	4,000	0.07510%	31,543	17,668	48,958

Arkansas Local Police and Fire Retirement System
LOPFI Volunteer Service Sensitivity
As of December 31, 2019

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
				7.00%	8.00%	6.00%
2065634	West Point Volunteer Fire	4,248	0.07976%	33,499	18,763	51,993
2066434	West Pulaski Volunteer Fire	38,527	0.72339%	303,819	170,174	471,551
2067234	Western Greene Co Fire	17,653	0.33146%	139,209	77,973	216,064
2068034	Western Grove Volunteer Fire	14,213	0.26687%	112,082	62,779	173,960
2070234	Wheatley Volunteer Fire	5,729	0.10757%	45,178	25,305	70,120
2070224	Wheatley Volunteer Police	-	0.00000%	-	-	-
2071034	Wheeler Volunteer Fire	14,939	0.28050%	117,807	65,986	182,846
2079634	White Bluff-Rye Hill Volunteer	17,694	0.33223%	139,532	78,154	216,566
2081834	White Hall Volunteer Fire	10,620	0.19940%	83,748	46,909	129,983
2081824	White Hall Volunteer Police	201	0.00377%	1,585	888	2,460
2083434	Whitehouse Volunteer Fire	12,821	0.24073%	101,105	56,630	156,923
2085034	Wickes RVFD #2	3,670	0.06891%	28,941	16,210	44,919
2088534	Williams Junction Volunteer Fi	5,664	0.10635%	44,666	25,018	69,324
2090734	Wilmar Volunteer Fire	6,242	0.11720%	49,224	27,571	76,399
2100834	Wilmot Volunteer Fire	7,080	0.13294%	55,832	31,272	86,656
2109134	Wilson Volunteer Fire	6,343	0.11910%	50,020	28,017	77,635
2110534	Wilton Volunteer Fire	7,098	0.13327%	55,974	31,352	86,876
2111334	Winchester Volunteer Fire	4,224	0.07931%	33,310	18,657	51,700
2102434	Woodlawn Volunteer Fire	11,346	0.21303%	89,473	50,115	138,869
2115634	Wright-Pastoria Volunteer Fire	7,080	0.13294%	55,832	31,272	86,656
2119934	Wynne Volunteer Fire	9,269	0.17404%	73,094	40,941	113,448
2119924	Wynne Volunteer Police	-	0.00000%	-	-	-
2129634	Y-City Volunteer Fire	7,080	0.13294%	55,832	31,272	86,656
2139334	Yellville Volunteer Fire	11,759	0.22079%	92,730	51,940	143,924
2143134	Zinc Volunteer Fire	6,514	0.12231%	51,368	28,772	79,728
		\$ 5,325,902	100.00000%	\$ 41,999,320	\$ 23,524,525	\$ 65,186,340

**Arkansas Local Police and Fire Retirement System
Schedule of LOPFI Volunteer Pension Amounts by Employer
As of and for the year ended December 31, 2019**

Employer ID	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
		Net Pension Liability	Employer Allocation Percentage	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Proportion and Differences Between Employer Contributions and	Proportionate Share of Contributions	Total Employer Pension Expense	
																Proportionate Share of Pension Expense
219424	Bryant Volunteer Police	39,690	0.095%	295	-	1,811	677	4,283	135	4,012	-	321	4,468	8,081	1,786	9,867
22434	Buena Vista Volunteer Fire	22,333	0.053%	166	-	1,019	-	1,185	76	2,258	-	2,613	4,947	4,547	(1,674)	2,873
224034	Buford Volunteer Fire	109,061	0.260%	809	-	4,975	169	5,953	371	11,025	-	24,171	35,567	22,206	(7,020)	15,186
228334	Bull Shoals Volunteer Fire	83,748	0.199%	622	-	3,821	10,820	15,263	285	8,466	-	8,664	17,415	17,052	(2,328)	14,724
228324	Bull Shoals Volunteer Police	11,166	0.027%	83	-	509	3,564	4,156	38	1,129	-	1,930	3,097	2,274	(125)	2,149
235634	Bunn Ridge Volunteer Fire	50,154	0.119%	372	-	2,288	6,711	9,271	171	5,070	-	3,741	8,982	10,212	(1,673)	8,539
238034	Butterfield Volunteer Fire	156,377	0.372%	1,161	-	7,134	9,202	17,497	532	15,808	-	4,709	21,049	31,840	(4,780)	27,060
258534	Cabot Volunteer Fire	44,437	0.106%	330	-	2,027	4,322	3,789	151	4,492	-	5,000	9,643	9,048	(1,368)	7,680
268234	Caddo Valley Volunteer Fire	84,260	0.201%	625	-	3,844	7,554	12,023	287	8,518	-	1,153	9,958	17,157	5,900	23,057
268224	Caddo Valley Volunteer Police	61,833	0.147%	459	-	2,821	23,890	27,170	211	6,251	-	1,971	8,433	12,590	12,414	25,004
270434	Cairo Volunteer Fire	29,824	0.071%	221	-	1,361	-	1,582	102	3,015	-	9,430	12,547	6,073	(5,515)	558
269034	Calhoun Volunteer Fire	119,991	0.286%	891	-	5,474	9,895	16,260	409	12,130	-	12,539	24,432	10,144	(34,576)	34,576
273934	Calico Rock Volunteer Fire	101,010	0.241%	750	-	4,608	4,608	5,358	344	10,211	-	13,819	24,374	20,567	(13,380)	7,187
276334	Calion Volunteer Fire	84,024	0.200%	624	-	3,833	3,316	7,773	286	8,494	-	87	8,667	17,108	(5,413)	11,695
279834	Calvert Township Volunteer Fire	55,367	0.132%	411	-	2,526	2,526	5,574	189	5,597	-	3,017	8,803	11,273	(3,020)	8,253
277134	Camden Volunteer Fire	22,333	0.053%	166	-	1,019	-	1,185	76	2,258	-	3,371	5,705	4,547	(2,954)	1,593
285224	Cammack Village Volunteer Police	16,750	0.040%	124	-	764	-	888	57	1,693	-	6,776	8,526	3,410	(3,311)	379
284434	Camp Volunteer Fire	56,203	0.134%	417	-	2,564	1,515	4,496	191	5,682	-	10,315	16,188	11,444	(2,311)	9,133
286034	Cane Creek Volunteer Fire	61,415	0.146%	456	-	2,802	1,170	4,428	209	6,209	-	7,296	13,714	12,505	(2,687)	9,818
287934	Capps-Batavia Volunteer Fire	101,333	0.241%	752	-	4,623	8,454	13,829	345	10,244	-	1,336	11,925	20,633	(5,547)	26,180
288734	Caraway Volunteer Fire	94,220	0.224%	699	-	4,298	-	4,997	321	9,525	-	2,587	12,433	19,185	(4,067)	15,118
298434	Carlisle Volunteer Fire	122,736	0.292%	911	-	5,599	7,915	14,425	418	12,408	-	15,978	28,804	24,991	(4,999)	29,930
305034	Carthage Volunteer Fire	16,750	0.040%	124	-	764	-	888	57	1,693	-	7,793	9,541	3,410	(6,632)	379
308534	Cash Volunteer Fire	22,333	0.053%	166	-	1,019	-	1,185	76	2,258	-	8,888	11,222	4,547	(5,918)	(1,371)
309334	Cave City Volunteer Fire	144,185	0.343%	1,070	-	6,578	1,081	8,729	491	14,576	-	7,428	22,495	29,358	(4,380)	24,978
309324	Cave City Volunteer Police	23,500	0.056%	174	-	1,072	16,221	17,467	80	2,376	-	2,456	4,785	5,741	(10,526)	10,526
310734	Cave Springs Volunteer Fire	118,178	0.281%	877	-	5,591	5,025	11,293	402	11,947	-	9,832	22,181	24,063	(1,955)	22,108
310724	Cave Springs Volunteer Police	22,475	0.054%	167	-	1,025	-	1,285	97	2,602	-	8,190	4,576	4,576	(6,323)	(1,936)
316634	Center Grove Volunteer Fire	46,479	0.111%	345	-	2,120	4,083	6,548	158	4,699	-	32,164	37,021	11,444	(4,765)	4,759
315834	Center Volunteer Fire	44,437	0.106%	330	-	2,027	-	2,357	151	4,492	-	5,236	9,879	9,048	(6,574)	6,474
318234	Centeron Volunteer Fire	55,603	0.132%	413	-	2,537	-	2,950	189	5,621	-	27,600	33,410	11,322	(28,680)	(17,358)
318224	Centeron Volunteer Police	28,011	0.067%	208	-	1,278	10,309	11,795	95	2,832	-	2,927	5,703	6,115	(11,818)	11,818
319034	Central City Volunteer Fire	6,143	0.015%	46	-	280	317	643	21	621	-	33	675	1,251	73	1,324
319024	Central City Volunteer Police	189	0.000%	1	-	9	138	148	1	19	-	1	20	39	46	85
323934	Chambersville Volunteer Fire	33,499	0.080%	249	-	1,528	-	1,777	114	3,386	-	1,549	5,049	6,821	(801)	6,020
327134	Charleston Volunteer Fire	84,536	0.201%	627	-	3,857	-	4,484	288	8,546	-	1,522	10,356	17,213	(3,525)	13,688
330134	Charlotte Volunteer Fire	50,391	0.120%	374	-	2,299	1,385	4,058	172	5,094	-	13,279	18,545	10,260	(1,452)	8,808
333634	Cherokee Village Volunteer Fire	1,861	0.004%	14	-	85	1,256	1,355	6	188	-	194	379	454	833	833
333624	Cherokee Village Volunteer Police	38,940	0.093%	289	-	1,776	4,917	6,982	133	3,937	-	1,809	5,879	9,299	4,113	12,042
332834	Cherry Hill Volunteer Fire	13,547	0.033%	414	-	2,847	9,043	12,004	190	5,644	-	2,617	11,368	11,368	(11,188)	11,188
334434	Cherry Valley Volunteer Fire	39,082	0.093%	290	-	1,783	5,912	7,985	133	3,951	-	9,611	13,695	7,958	(3,151)	7,643
334424	Cherry Valley Volunteer Police	465	0.001%	3	-	21	340	364	2	47	-	52	101	95	(776)	(681)
338734	Chidester Volunteer Fire	62,156	0.148%	461	-	2,836	-	3,297	212	6,283	-	854	7,349	12,656	(6,351)	12,021
339534	Chimes Volunteer Fire	77,699	0.185%	577	-	3,545	1,966	6,088	265	7,855	-	3,506	11,626	15,821	(5,699)	10,122
341734	Choctaw Volunteer Fire	111,057	0.264%	824	-	5,066	2,493	8,383	378	11,227	-	4,449	16,054	22,613	(3,942)	18,671
344134	Cincinnati Volunteer Fire	61,833	0.147%	459	-	2,821	4,529	7,809	211	6,251	-	698	7,160	12,590	2,567	15,157
348434	Clarendon Volunteer Fire	64,112	0.153%	476	-	2,925	4,939	218	6,481	-	14,243	20,942	13,054	(9,734)	3,320	3,320
357334	Clarksville Volunteer Fire	119,849	0.285%	890	-	5,468	-	6,358	408	12,116	-	9,846	22,370	24,403	(6,209)	18,194
357324	Clarksville Volunteer Police	-	0.000%	-	-	1,891	-	1,891	-	-	-	3,854	-	-	(15)	(15)
368934	Clinton Volunteer Fire	134,138	0.319%	996	-	6,119	-	7,115	457	13,560	-	5,866	19,883	27,312	(4,093)	23,219
375134	Coal Hill Volunteer Fire	55,832	0.133%	418	-	2,847	-	2,961	190	5,644	-	11,654	17,488	11,368	(723)	10,665
375124	Coal Hill Volunteer Police	5,583	0.013%	41	-	255	3,033	3,329	19	564	-	10,389	10,972	1,137	644	1,781
371934	Collegeville Volunteer Fire	124,644	0.297%	925	-	5,686	9,149	4,24	424	12,600	-	10,575	23,599	25,379	15,097	40,476
374334	Colt Volunteer Fire	37,079	0.088%	275	-	1,692	3,066	4,933	126	3,748	-	6,471	10,345	7,550	(4,650)	2,900
380834	Compton Volunteer Fire Assoc	61,226	0.146%	454	-	2,793	-	3,247	208	6,189	-	5,664	12,061	12,466	(1,344)	11,122
382324	Conway County Volunteer Fire	907,265	2.160%	6,721	-	41,385	4,325	48,326	3,095	91,230	-	120,536	184,731	182,533	(2,198)	101,368
379434	Cootermeek Volunteer Fire	61,320	0.146%	455	-	2,797	-	3,252	209	6,199	-	2,232	14,607	12,486	(1,979)	10,507
386734	Cord Volunteer Fire	110,126	0.262%	817	-	5,024	4,553	10,394	375	11,133	-	2,984	14,492	22,423	4,713	27,136
387534	Corning Volunteer Fire	110,315	0.263%	819	-	5,033	2,650	8,502	376	11,152	-	3,435	14,963	22,462	2,760	25,222
397234	Cotter Volunteer Fire	30,337	0.072%	225	-	1,384	4,634	6,243	103	3,067	-	31,548	34,718	6,177	(8,643)	(2,466)
397224	Cotter Volunteer Police	5,583	0.013%	41	-	255	5	301	19	564	-	108	691	1,137	(54)	1,083
398034	Cottersville Rural Volunteer Fire	50,525	0.120%	375	-	2,845	6,561	9,241	172	5,108	-	7,746	10,236	19	(16,037)	16,037
406534	Cotton Plant Volunteer Fire	16,750	0.040%	124	-	764	-	888	57	1,693	-	6,671	8,421	3,410	(5,329)	(1,919)
406524	Cotton Plant Volunteer Police	237	0.001%	2	-	173	186	1	24	24	-	814	839	48	(1,198)	(1,150)
407334	Cottonwood Rural Fire Assoc	77,699	0.185%	577	-	3,545	1,865	6,865	265	7,855	-	14,943	23,063	15,821	(8,297)	7,524
408134	County Line Volunteer Fire Ass	78,441	0.187%	582	-	3,578	-	4,160	267	7,930	-	5,369	13,566	15,972	(6,524)	9,448
411134	Cove Rural Volunteer Fire	56,297	0.134%	418	-	2,897	-	2,986	192	5,691	-	16,114	21,997	11,368	(11,133)	(270)
417034	Crowdfordsville Volunteer Fire	55,556	0.132%	412	-	2,834	3,019	5,965	189	5,616	-	33,215	39,020	31,312	(8,026)	3,286
427834	Crossett Volunteer Fire	11,166	0.027%	83	-	509	-	592	38	1,129	-	249	1,416	2,274	1,588	3,862
427824	Crossett Volunteer Police	10,938	0.026%	81	-	499	-	580	37	1,106	-	431	1,574	2,227	1,486	3,713
425134	Crow Mountain Fire Protection District	113,336	0.270%	841	-	5,170	849	6,860	386	11,457	-	28,072	39,915	23,077	(17,816)	5,261
428634	Crystal Fire Protection District	100,127	0.238%	743	-	4,568	2,010	7,321	341	10,122	-	10,294	20,757	20,387	(6,473)	13,914
430834	Curtis Rural Volunteer Fire	16,426	0.039%	122	-	749	-	871	56	1,661	-	13,066	14,783	3,245	(8,243)	(4,898)
433234	Dalton Volunteer Fire	78,165	0.186%	579	-	3,667	1,860	6,461	366	7,902	-	5,307	13,475	15,915	852	16,767
434034	Damascus Volunteer Fire	45,131	0.107%													

Arkansas Local Police and Fire Retirement System
Schedule of LOPFI Volunteer Pension Amounts by Employer
As of and for the year ended December 31, 2019

		Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense					
Employer ID	Employer	Net Pension Liability	Employer Allocation Percentage	Differences Between Expected and Actual	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Proportion and Differences Between Employer Contributions and	Proportionate Share of Contributions	Total Employer Pension Expense
463434	Dann Volunteer Fire	34,059	0.081%	253	-	1,554	231	2,038	116	3,443	-	8,074	11,633	6,935	(5,541)	1,394	
466934	Decatur Volunteer Fire	56,068	0.133%	416	-	2,558	1,135	4,109	191	5,668	-	13,167	19,026	11,416	(6,076)	5,340	
466924	Decatur Volunteer Police	39,082	0.093%	290	-	1,783	19,736	21,809	133	3,951	-	4,084	7,958	9,476	(4,976)	17,434	
468534	Deer Volunteer Fire	44,618	0.106%	331	-	2,035	-	2,366	152	4,511	-	4,060	8,723	9,085	(4,091)	4,994	
471734	Delaware Volunteer Fire	100,497	0.239%	746	-	4,585	-	5,331	342	10,159	-	9,292	19,793	20,463	12,412	32,875	
481234	Dermott Volunteer Fire	100,221	0.239%	744	-	4,572	15,128	20,444	341	10,132	-	7,600	18,073	20,406	2,488	22,894	
485534	Des Arc Volunteer Fire	89,844	0.214%	667	-	4,099	-	4,766	306	9,082	-	7,524	16,912	18,293	(3,052)	15,241	
485524	Des Arc Volunteer Police	33,499	0.080%	249	-	1,528	23,265	25,042	114	3,386	-	3,500	6,821	8,184	(1,505)	15,005	
487134	Desha Volunteer Fire	73,607	0.175%	546	-	3,358	-	3,581	251	7,441	-	9,133	16,825	14,987	(2,653)	12,334	
486334	Devalls Bluff Volunteer Fire	61,928	0.147%	460	-	2,825	20,742	24,027	211	6,260	-	19,409	25,880	12,609	2,126	14,735	
486324	Devalls Bluff Volunteer Police	5,971	0.012%	38	-	231	3,396	3,665	17	513	-	530	1,032	1,239	(2,271)	2,271	
490624	Dewitt Volunteer Fire	100,497	0.239%	746	-	4,585	2,557	7,888	342	10,159	-	1,403	11,904	20,463	829	21,292	
501034	Diaz Volunteer Fire	82,770	0.197%	614	-	3,776	16,008	20,398	282	8,367	-	1,115	9,764	16,853	5,334	22,187	
501024	Diaz Volunteer Police	16,750	0.040%	124	-	764	1,897	2,785	57	1,693	-	4,373	6,123	3,410	1,520	4,930	
502924	Dierks Volunteer Police	11,908	0.028%	88	-	543	4,389	5,020	41	1,204	-	2,034	3,279	2,425	940	3,365	
503734	District 7 Crawford Co. Volunteer	67,653	0.161%	502	-	3,086	3,569	7,157	230	6,839	-	12,822	19,891	13,775	(5,468)	8,507	
504534	Dodd Mountain Volunteer Fire	61,139	0.146%	454	-	2,789	-	3,243	208	6,348	-	9,636	16,025	12,449	(4,644)	11,415	
516934	Dover Volunteer Fire	79,237	0.189%	588	-	3,615	661	4,864	270	8,010	-	9,159	17,439	16,134	(3,277)	12,857	
516924	Dover Volunteer Police	21,591	0.051%	160	-	985	4,340	5,485	74	2,183	-	1,881	4,138	4,396	1,085	5,481	
505334	Dumas Volunteer Fire	99,938	0.238%	742	-	4,559	507	5,808	340	10,103	-	6,120	16,563	20,349	(3,105)	17,244	
526634	Dyess Volunteer Fire	40,849	0.097%	303	-	1,864	4,748	6,095	139	4,129	-	2,323	6,591	8,317	(55)	8,262	
535534	Earle Volunteer Fire	70,996	0.169%	527	-	3,239	899	4,665	242	7,177	-	14,196	21,615	14,456	(7,181)	7,275	
536334	East Camden Volunteer Fire	72,164	0.172%	536	-	3,292	1,910	5,738	246	7,295	-	4,864	12,405	14,693	(4,505)	10,188	
537134	East End Fire Protection District	127,159	0.303%	944	-	5,801	19,942	26,687	433	12,855	-	5,203	18,491	25,891	(1,577)	24,314	
539834	East Pulaski County Volunteer Fire	28,618	0.068%	212	-	1,306	19,666	21,184	97	2,893	-	2,990	5,827	6,991	(2,577)	12,818	
546024	El Dorado Volunteer Police	-	0.000%	-	-	-	-	-	-	-	-	4,030	4,030	-	(1,428)	-	
540134	Elaine Volunteer Fire	84,868	0.202%	630	-	3,872	-	8,887	289	8,579	-	4,685	13,553	17,280	1,066	18,346	
556834	Elkins Volunteer Fire	115,575	0.275%	838	-	5,273	-	6,513	394	11,664	-	23,494	35,362	23,533	(10,333)	13,410	
556824	Elkins Volunteer Police	16,474	0.039%	122	-	752	1,928	2,802	56	1,665	-	475	2,196	3,354	1,146	4,500	
561424	Elm Springs Volunteer Police	51,834	0.123%	385	-	2,365	4,463	7,213	176	5,240	-	9,110	10,554	12,544	(3,008)	9,546	
563034	Emmet Volunteer Fire	44,666	0.106%	332	-	2,038	6,685	9,055	152	4,515	-	4,916	9,583	9,094	(1,971)	7,123	
564934	Emp Rural Fire Association	99,843	0.238%	741	-	4,555	529	5,296	340	10,093	-	7,158	17,591	20,329	(1,361)	18,968	
565734	England Volunteer Fire	92,028	0.219%	683	-	4,198	-	4,881	313	9,303	-	10,514	20,130	18,738	(9,416)	9,322	
573834	Etowah Volunteer Fire	60,997	0.145%	453	-	2,783	-	3,236	208	6,166	-	3,302	9,676	12,420	(4,223)	8,197	
576234	Eudora Volunteer Fire	78,165	0.186%	580	-	3,566	6,324	10,470	266	7,902	-	2,114	10,282	15,915	587	16,502	
585134	Eureka Springs Volunteer Fire	106,822	0.254%	793	-	4,873	-	5,666	364	10,799	-	1,907	13,070	21,750	(1,735)	20,015	
585124	Eureka Springs Volunteer Police	45,691	0.109%	339	-	2,084	11,806	14,229	156	4,619	-	4,775	9,303	7,962	(1,341)	17,265	
581934	Evansville Volunteer Fire	55,414	0.132%	411	-	2,528	-	2,939	189	5,602	-	23,099	28,890	11,283	(9,701)	1,582	
587834	Evening Shade Volunteer Fire	50,409	0.121%	377	-	2,318	13,363	16,058	173	5,136	-	1,484	6,793	10,345	6,774	17,229	
592434	Faircrest Volunteer Fire	90,214	0.215%	670	-	4,116	6,714	11,500	307	9,210	-	2,164	11,591	18,369	(6,608)	14,761	
595934	Fairfield Bay Volunteer Fire	161,865	0.385%	1,201	-	7,384	2,011	10,596	551	16,363	-	2,462	19,376	32,958	1,223	34,181	
598334	Fairview Fire Protection District Volunteer	67,369	0.160%	500	-	3,073	3,875	7,448	229	6,810	-	4,877	11,916	13,717	743	14,460	
599134	Fairview Rural Fire District	44,666	0.106%	332	-	2,038	2,995	5,365	152	4,515	-	15,666	20,333	9,094	(5,805)	3,289	
604134	Farmington Volunteer Fire	117,807	0.280%	874	-	5,374	-	6,248	401	11,909	-	10,488	22,798	23,987	(4,607)	19,380	
604124	Farmington Volunteer Police	28,523	0.068%	212	-	1,301	11,239	12,752	97	2,883	-	4,077	7,057	5,808	6,755	12,563	
620334	Fifty Six Volunteer Fire	44,390	0.106%	329	-	2,025	31,732	34,086	151	4,487	-	4,638	9,038	10,847	(1,847)	19,885	
626234	Fire District #6 Crawford Co	49,318	0.117%	366	-	2,250	1,997	4,613	168	4,986	-	5,670	10,824	10,042	1,838	11,880	
625434	Fisher Volunteer Fire	72,723	0.173%	540	-	3,318	13,276	17,134	248	7,352	-	151	7,751	14,807	3,144	17,951	
630034	Flippin Volunteer Fire	77,794	0.185%	577	-	3,549	5,823	9,949	265	7,864	-	9,895	18,024	15,840	2,130	17,970	
630024	Flippin Volunteer Police	21,308	0.051%	158	-	972	-	1,130	73	2,154	-	7,467	9,694	4,339	(3,314)	1,025	
632734	Floal Volunteer Fire	24,005	0.057%	178	-	1,095	2,085	3,273	82	2,427	-	4,197	6,706	4,888	(2,529)	2,359	
634334	Fordyce Volunteer Fire	44,666	0.106%	332	-	2,038	1,589	3,959	152	4,515	-	5,404	10,071	9,094	(2,717)	6,377	
635134	Foreman Volunteer Fire	72,905	0.174%	541	-	3,326	-	3,867	248	7,370	-	7,538	15,156	14,844	(5,913)	8,931	
644034	Forrest City Volunteer Fire	33,594	0.080%	249	-	1,533	-	1,782	114	3,396	-	2,748	6,258	6,840	(1,779)	5,061	
644024	Forrest City Volunteer Police	27,963	0.067%	208	-	1,276	5,945	7,429	95	2,827	-	4,978	7,900	5,694	1,266	6,960	
645824	Fort Smith Volunteer Police	102,748	0.026%	80	-	490	2,026	2,990	37	1,087	-	3,480	4,524	2,189	(2,884)	(4,695)	
662934	Fox Volunteer Fire	83,235	0.198%	618	-	3,797	2,003	6,418	283	8,414	-	4,502	13,199	18,948	(2,499)	14,449	
664534	Frenchport Volunteer Fire	77,699	0.185%	577	-	3,545	11,172	15,294	265	7,855	-	6,707	14,827	15,821	8,881	24,702	
680734	Gallatin Volunteer Fire	50,856	0.121%	377	-	2,320	7,785	17,373	173	5,141	-	18,776	24,090	10,355	(2,034)	8,321	
683134	Garland Volunteer Fire	33,499	0.080%	249	-	1,528	-	1,777	114	3,386	-	744	4,244	6,821	(3,87)	6,434	
689034	Garnett Volunteer Fire	79,237	0.189%	588	-	3,615	56,426	60,629	270	8,010	-	8,280	16,134	19,361	(3,87)	35,495	
693934	Garrison Volunteer Fire	89,142	0.212%	667	-	4,067	2,201	6,650	304	9,011	-	5,453	14,768	18,369	(4,766)	17,444	
693924	Gassville Volunteer Police	16,986	0.040%	126	-	775	5,161	6,062	58	1,717	-	1,962	3,737	3,459	1,478	4,937	
704834	Gentry Volunteer Fire	138,421	0.330%	1,027	-	6,315	10,784	10,784	471	13,993	-	12,141	26,605	28,184	(4,055)	24,129	
704824	Gentry Volunteer Police	6,656	0.016%	49	-	304	5,978	6,331	23	673	-	16,539	17,235	1,355	(4,381)	(3,026)	
713734	Gillett Volunteer Fire	50,714	0.121%	376	-	2,314	1,347	4,037	173	5,127	-	619	5,919	10,326	1,089	11,415	
718834	Gillham Volunteer Fire	50,249	0.120%	373	-	2,292	35,018	37,683	171	5,080	-	5,251	10,271	12,277	(2,006)	22,589	
724234	Glenwood Volunteer Fire	99,196	0.236%	736	-	4,525	9,589	14,850	338	10,028	-	4,052	14,418	20,198	(939)	19,259	
724224	Glenwood Volunteer Police	38,104	0.091%	283	-	1,738	11,587	13,608	130	3,852	-	16,874	20,856	7,759	2,962	10,721	
727734	Goshen Fire Dist Assoc	108,967	0.259%	809	-	4,971	11,495	17,275	371	11,016	-	18,208	29,955	22,187	(4,150)	18,037	
726924	Goshen Volunteer Police	23,121	0.055%	172	-	1,055	16,743	17,970	79	2,337	-	2,074	4,490	4,708	4,222	8,930	
733134	Gosnell Volunteer Fire	122,783	0.292%	911	-	5,601	-	6,512	418	12,412	-	22,635	35,465	25,000	(6,283)	18,717	
736634	Gould Volunteer Fire	72,581	0.173%	539	-	3,534	534	4,384	247	7,337	-	1,389	8,973	14,739	3,765	18,544	
735834	Grady Volunteer Fire	99,938	0.238%	742	-	4,559	5,164	10,465	340								

Arkansas Local Police and Fire Retirement System
Schedule of LOPFI Volunteer Pension Amounts by Employer
As of and for the year ended December 31, 2019

Employer ID	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
		Net Pension Liability	Employer Allocation Percentage	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Proportion and Differences Between Employer Contributions and	Total Employer Pension Expense
743924	Green Forest Volunteer Police	-	0.000%	-	-	-	80	80	-	-	-	203	203	(870)	(870)	
744734	Greenbrier Volunteer Fire	111,900	0.266%	831	-	5,105	6,848	12,784	381	11,312	-	21,349	33,042	22,784	(5,780)	17,004
746324	Greenland Volunteer Police	5,583	0.013%	41	-	255	-	296	19	564	-	125	708	1,137	(64)	1,073
749834	Greenwood Rural Volunteer Fire	106,640	0.254%	791	-	4,865	17,065	22,721	793	10,780	-	26,268	37,411	21,713	(282)	21,431
747134	Greenwood Volunteer Fire	170,847	0.407%	1,208	-	7,794	8,24	9,886	582	17,271	-	10,507	28,360	34,787	(4,322)	30,465
747139	Greenwood Volunteer Fire	78,228	0.186%	581	-	3,569	35,703	39,853	266	7,908	-	-	8,174	19,059	34,987	34,987
747124	Greenwood Volunteer Police	-	0.000%	-	-	-	-	-	-	-	-	-	-	-	(4,116)	(4,116)
754434	Greens Ferry Volunteer Fire	133,997	0.319%	995	-	6,113	1,149	8,257	456	13,546	-	6,669	20,671	27,283	(6,593)	20,690
763334	Grover Township Volunteer Fire	84,773	0.202%	629	-	3,867	2,870	7,366	289	8,570	-	4,924	13,783	17,261	153	17,414
773034	Grubbs Volunteer Fire	100,450	0.239%	746	-	4,583	13,935	19,264	342	10,155	-	118	10,615	20,453	3,159	23,612
770634	Gum Springs Volunteer Fire	88,818	0.211%	659	-	4,052	6,121	10,832	302	8,979	-	149	9,430	18,085	3,126	21,211
774934	Gundon Volunteer Fire	68,859	0.164%	511	-	3,141	-	3,652	234	6,961	-	7,201	14,496	14,021	(1,694)	12,327
775734	Gay Community Volunteer Fire	67,558	0.161%	501	-	3,082	20,793	24,376	230	6,830	-	855	7,915	13,756	2,360	16,116
776534	Hackett Volunteer Fire	117,712	0.280%	874	-	5,370	13,123	19,367	401	11,900	-	12,301	23,968	9,292	33,260	33,260
776524	Hackett Volunteer Police	5,954	0.014%	44	-	272	179	495	20	602	-	33	655	1,212	19	1,231
784634	Hagarville Rfd #3	83,283	0.198%	618	-	3,799	-	4,417	284	8,419	-	6,314	15,017	16,957	(2,986)	13,971
788934	Halley Volunteer Fire	50,438	0.120%	374	-	2,301	5,568	8,243	172	5,099	-	1,038	10,437	10,270	2,771	13,041
793534	Hamburg Volunteer Fire	114,037	0.272%	856	-	5,202	11,60	7,208	388	11,528	-	4,569	16,485	23,220	(1,545)	21,675
804434	Hampton Volunteer Fire	55,927	0.133%	415	-	2,551	339	3,305	190	5,654	-	23,865	29,709	11,387	(10,600)	787
804424	Hampton Volunteer Police	-	0.000%	-	-	-	1	1	-	-	-	2,099	2,099	-	(486)	(486)
807934	Hand Cove Fire Prot District	106,357	0.253%	789	-	4,852	10,552	16,193	362	10,752	-	8,485	19,599	21,656	(1,576)	20,080
812534	Hardin Volunteer Fire	27,545	0.066%	204	-	1,257	5,872	7,333	94	2,785	-	4,131	7,010	5,609	(459)	5,150
813334	Hardy Volunteer Fire	88,495	0.211%	657	-	4,037	28,933	33,627	301	8,946	-	9,536	18,783	18,019	(637)	17,382
813324	Hardy Volunteer Police	10,378	0.025%	77	-	473	7,118	7,668	35	1,049	-	-	1,084	2,113	2,534	4,647
814134	Harmon Volunteer Fire	67,558	0.161%	501	-	3,082	3,583	230	6,830	-	5,570	12,630	13,756	(5,801)	7,955	7,955
816834	Harrell Volunteer Fire	80,728	0.192%	599	-	3,683	593	4,875	275	8,161	-	4,221	12,657	16,437	(5,136)	11,301
823034	Harrisburg Volunteer Fire	83,519	0.199%	620	-	3,810	-	4,430	284	8,443	-	9,782	18,509	17,006	(6,323)	10,683
823024	Harrisburg Volunteer Police	-	0.000%	-	-	-	-	-	-	-	-	3,162	3,162	-	(3,202)	(3,202)
834634	Harrison Volunteer Fire	32,056	0.076%	238	-	1,462	14,723	16,423	109	3,241	-	10,446	13,796	6,527	270	6,527
834624	Harrison Volunteer Police	39,082	0.093%	290	-	1,783	572	2,645	133	3,951	-	608	4,692	7,858	(1,930)	6,028
843534	Hartford Volunteer Fire	104,921	0.250%	779	-	4,787	5,571	11,137	357	10,607	-	3,726	14,690	21,363	159	21,522
843524	Hartford Volunteer Police	5,354	0.013%	40	-	244	4,525	4,809	18	541	-	4,145	4,704	1,090	631	1,721
847834	Haskell Volunteer Fire	88,866	0.212%	660	-	4,054	-	4,714	303	8,984	-	15,654	24,941	18,094	(11,464)	6,630
847824	Haskell Volunteer Police	21,962	0.052%	163	-	1,002	3,427	4,592	75	2,220	-	6,390	8,685	4,472	2,664	6,536
849434	Hartfield Volunteer Fire	63,978	0.152%	475	-	2,919	867	4,261	218	6,468	-	360	7,046	13,027	(81)	12,946
853234	Hazen Volunteer Fire	105,891	0.252%	786	-	4,831	7,716	13,333	361	10,705	-	1,051	12,117	21,561	535	22,096
862134	Heber Springs Volunteer Fire	128,413	0.306%	953	-	5,858	205	7,016	437	12,982	-	4,265	17,784	26,147	(220)	25,927
865624	Hector Volunteer Police	11,384	0.028%	86	-	528	1,482	2,096	39	1,171	-	4,129	5,339	2,359	141	2,500
864834	Helena-West Helena Volunteer Fire	39,453	0.094%	293	-	1,800	3,611	5,704	134	3,988	-	1,038	5,160	8,033	5,690	13,723
864824	Helena-West Helena Volunteer Police	43,640	0.104%	324	-	1,991	1,224	3,415	49	4,112	-	9,350	13,917	18,886	(6,998)	11,888
875334	Hensley Volunteer Fire	70,957	0.169%	527	-	3,237	3,855	7,619	242	7,173	-	9,258	16,673	14,448	490	14,938
866434	Hermitage Volunteer Fire	49,641	0.118%	368	-	2,265	4,941	4,124	169	5,018	-	1,404	6,591	10,108	1,792	11,900
866424	Hermitage Volunteer Police	11,308	0.027%	84	-	516	1,576	2,176	39	1,143	-	110	1,292	2,303	2,412	4,715
882634	Hickory Creek Volunteer Fire	44,248	0.105%	328	-	2,019	-	2,347	151	4,473	-	8,241	12,865	9,009	(7,408)	1,601
883434	Hickory Ridge Volunteer Fire	89,331	0.213%	663	-	4,075	34,901	39,639	304	9,031	-	5,726	18,189	18,189	2,404	20,593
884234	Higginson Volunteer Fire	60,295	0.144%	448	-	2,751	337	3,536	205	6,095	-	13,158	19,458	12,277	(3,480)	8,797
884239	Higginson Volunteer Fire	32,474	0.077%	241	-	1,481	18,086	19,808	111	3,283	-	3,394	6,612	7,921	(4,533)	14,533
884224	Higginson Volunteer Police	20,101	0.048%	149	-	917	1,463	2,529	68	2,032	-	5,729	7,829	4,093	1,156	5,249
884229	Higginson Volunteer Police	9,802	0.023%	73	-	447	5,281	5,801	33	991	-	1,024	1,996	2,390	436	4,386
885034	Higffill Volunteer Fire	140,652	0.335%	1,044	-	6,417	15,059	22,520	479	14,219	-	3,314	18,012	28,639	5,595	34,234
885024	Higffill Volunteer Police	40,155	0.096%	298	-	1,832	12,355	14,485	137	4,059	-	-	4,196	8,176	5,885	14,061
890734	Highland Volunteer Fire	72,771	0.173%	540	-	3,320	21,444	25,304	248	7,357	-	1,171	8,776	14,817	13,383	28,200
890724	Highland Volunteer Police	22,751	0.054%	169	-	1,038	15,844	17,051	77	2,300	-	-	2,377	4,632	5,558	10,190
887734	Highway 15 South Volunteer Fire	112,318	0.267%	834	-	5,124	-	5,958	382	11,354	-	21,855	33,991	22,870	(15,953)	6,917
889334	Highway 286 East Volunteer Fire	105,710	0.252%	785	-	4,822	6,091	11,698	360	10,686	-	6,113	17,159	21,524	(2,486)	19,038
891134	Highway 70 West Fire	149,816	0.357%	1,112	-	6,835	21,350	29,297	510	15,145	-	5,036	20,711	30,504	12,136	42,300
954734	Highway 94 East Volunteer Fire	55,879	0.133%	415	-	2,849	38,667	41,631	510	5,649	-	-	5,839	11,378	15,651	25,029
886934	Hilltop Fire District# 51	100,355	0.239%	745	-	4,578	10,729	16,052	342	10,145	-	1,661	12,148	20,434	786	21,220
888534	Hilltop Volunteer Fire	94,638	0.225%	702	-	4,317	13,906	18,925	322	9,567	-	3,498	13,387	19,270	5,441	24,711
900834	Holiday Island Volunteer Fire	78,441	0.187%	592	-	3,578	-	4,160	267	7,930	-	4,627	12,824	15,972	(1,113)	12,499
891534	Holland Volunteer Fire	93,984	0.224%	698	-	4,288	5,548	10,534	320	9,501	-	261	10,082	19,136	3,363	22,499
909134	Holly Volunteer Fire	67,274	0.160%	499	-	3,069	20,673	23,627	229	6,801	-	12,081	20,011	13,698	(9,214)	22,912
892334	Holly Grove Volunteer Fire	61,415	0.146%	456	-	2,802	-	3,258	209	6,209	-	14,098	20,516	12,505	(9,938)	2,567
892324	Holly Grove Volunteer Police	6,001	0.014%	45	-	274	2,025	2,344	20	607	-	3,892	4,519	1,222	(9)	1,213
901634	Hon Volunteer Fire	34,059	0.081%	253	-	1,554	-	1,817	116	3,443	-	5,153	8,712	6,935	(3,019)	3,916
902434	Hope Volunteer Fire	16,750	0.040%	124	-	764	1,792	2,680	57	1,693	-	5,015	6,765	3,410	(1,453)	1,957
903234	Hopewell Fire District	16,750	0.040%	124	-	764	-	888	57	1,693	-	-	370	3,140	(194)	2,946
906734	Horsatio Volunteer Fire	107,382	0.256%	797	-	4,899	12,951	18,447	366	10,855	-	3,360	14,581	21,864	3,280	25,144
908334	Horseshoe Lake Volunteer Fire	72,581	0.173%	539	-	3,311	51,001	54,851	247	7,337	-	-	7,584	14,779	17,733	32,512
921034	Hot Springs Village Volunteer	122,877	0.293%	912	-	5,606	9,145	12,379	418	12,422	-	8,019	20,859	25,020	(210)	24,810
932634	Hoxie Volunteer Fire	105,055	0.250%	780	-	4,793	15,165	14,718	358	10,620	-	1,825	12,803	21,391	2,137	23,528
932624	Hoxie Volunteer Police	11,166	0.027%	83	-	509	2,008	2,600	38	1,129	-	184	1,351	2,274	387	2,661
941534	Hughes Volunteer Fire	78,677	0.187%	584	-	3,507	15,407	19,500	268	7,954	-	8,506	16,020	16,020	5,765	21,785
941524	Hughes Volunteer Police	15,354	0.037%	114	-	610	6,100	6,914	52	1,552	-	6,400	8,004	3,126	402	3,528
951234	Humphrey Volunteer Fire	36,015	0.086%	267	-	1,643	1,289	3,199	123	3,641	-					

Arkansas Local Police and Fire Retirement System
Schedule of LOPFI Volunteer Pension Amounts by Employer
As of and for the year ended December 31, 2019

Employer ID	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense						
		Net Pension Liability	Employer Allocation Percentage	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and	Proportionate Share of Total Employer Pension Expense
962824	Huntsville Volunteer Police	39,358	0.094%	292	-	2,796	667	2,755	134	3,979	-	787	4,900	8,014	-4,181	12,195
981434	Huttig Volunteer Fire	73,654	0.175%	547	-	3,360	-	3,907	251	7,446	-	2,310	10,007	14,997	(2,238)	12,759
1001434	Imboden Volunteer Fire	74,025	0.176%	549	-	3,377	10,659	14,585	252	7,483	-	8,555	16,290	15,072	(557)	14,515
1003034	Inspiration Point Rural Fire Protection D	47,228	0.112%	351	-	6,579	9,085	161	4,774	9,024	-	4,089	9,024	9,616	2,008	11,624
1006534	Ione Community Fire	43,640	0.104%	324	-	1,195	11,771	14,086	149	4,412	-	13,040	17,601	8,886	2,538	11,424
1031634	Jasper Volunteer Fire	30,708	0.073%	228	-	1,401	1,582	2,211	105	3,104	-	4,739	7,948	6,252	(4,010)	2,242
1039134	Johnson Area Volunteer Fire	5,213	0.012%	39	-	238	786	1,063	18	527	-	84,098	84,643	1,061	(33,225)	(32,164)
1030834	Johnson County Rfd #1	65,744	0.157%	488	-	2,999	13,086	16,573	224	6,646	-	1,635	8,505	13,386	2,173	15,559
1032434	Johnson County Rfd #2	49,460	0.118%	367	-	2,256	6,449	9,072	168	5,000	-	7,079	12,247	10,071	(1,770)	8,301
1034034	Johnson County Rfd #4	45,131	0.107%	335	-	2,059	-	2,394	154	4,562	-	8,757	13,473	9,189	(3,312)	5,877
1035934	Johnson County Rfd #5	71,746	0.171%	533	-	3,273	-	3,806	244	7,253	-	16,279	23,776	14,608	(9,256)	5,352
1037534	Johnson County Rfd #7	55,832	0.133%	414	-	2,547	3,082	6,043	190	5,644	-	1,742	7,576	11,368	(1,689)	9,679
1041334	Johnson County Rfd #8	106,869	0.254%	793	-	4,875	14,651	20,319	364	10,804	-	13,244	24,412	21,760	5,785	27,545
1038334	Johnson Volunteer Fire	100,639	0.240%	747	-	4,591	73,492	78,830	343	10,174	-	10,517	20,492	24,596	45,088	-
1038324	Johnson Volunteer Police	-	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
1040534	Joiner Volunteer Fire	57,228	0.136%	425	-	2,611	106	3,142	195	5,785	-	345	6,325	11,652	(1,111)	10,541
1050224	Jonesboro Volunteer Police	5,583	0.013%	41	-	255	744	1,040	19	654	-	692	1,137	1,137	(6,374)	(6,374)
1052924	Joplin Volunteer Fire	88,913	0.212%	660	-	4,056	3,566	8,282	303	8,988	-	13,954	23,245	18,104	(3,514)	14,590
1058834	Judsonia Volunteer Fire	73,094	0.174%	543	-	3,335	-	3,878	249	7,389	-	9,473	17,111	14,883	97	14,980
1058824	Judsonia Volunteer Police	16,284	0.039%	121	-	743	6,212	7,076	55	1,646	-	9,686	11,387	3,316	2,296	5,612
1061834	Junction City Volunteer Fire	78,165	0.186%	580	-	3,566	14,418	18,564	266	7,902	-	1,945	10,113	15,915	3,396	19,311
1061824	Junction City Volunteer Police	5,583	0.013%	41	-	255	2,050	2,346	19	564	-	91	674	1,137	1,349	2,486
1070734	Keiser Volunteer Fire	50,249	0.120%	373	-	2,292	-	2,665	171	5,000	-	1,116	6,367	10,231	(1,433)	8,798
1080434	Kensett Volunteer Fire	78,165	0.186%	580	-	3,566	-	4,146	266	7,902	-	2,497	10,665	15,915	(1,229)	14,686
1080424	Kensett Volunteer Police	27,727	0.066%	206	-	1,265	5,122	6,593	94	2,803	-	2,354	5,251	5,646	(565)	5,081
1081234	Keo Volunteer Fire	39,548	0.094%	294	-	1,804	9,917	7,179	135	3,998	-	923	5,056	8,052	(528)	7,524
1085534	Knoxville Volunteer Fire	33,357	0.079%	248	-	1,522	-	1,770	114	3,372	-	10,535	14,021	6,792	(9,744)	(2,952)
1087134	Krooked Creek Volunteer Fire	38,965	0.291%	906	-	5,308	38,905	45,908	417	23,730	-	5,227	24,915	25,066	39,691	-
1100224	Lake City Volunteer Fire	106,640	0.254%	796	-	4,865	7,726	13,382	363	10,780	-	28,652	39,795	21,713	(1,784)	19,929
1104034	Lake Hamilton Fire Protection District	101,428	0.241%	753	-	4,627	74,068	79,448	345	10,254	-	10,599	20,652	24,789	24,789	45,441
1103734	Lake Hamilton Volunteer Fire	6,096	0.015%	45	-	278	18,994	19,317	21	616	-	139,544	140,181	1,241	(41,883)	(40,642)
1106134	Lake Maumelle Area Rfd	157,449	0.375%	1,169	-	7,183	46,006	54,358	536	15,917	-	11,834	28,287	32,059	1,981	34,040
1120734	Lake Village Volunteer Fire	101,475	0.242%	753	-	4,629	1,525	6,907	346	10,258	-	5,118	15,722	20,662	(1,865)	18,797
1111824	Lakeview Volunteer Police	16,797	0.040%	125	-	766	4,868	5,759	57	1,698	-	238	1,993	3,420	3,032	6,452
1086334	Lamar Volunteer Fire	83,653	0.199%	621	-	3,816	10,683	15,120	285	8,457	-	3,950	12,692	17,033	1,074	18,107
1126634	Landis Volunteer Fire	56,857	0.135%	422	-	2,594	6,076	9,092	194	5,748	-	84	6,026	11,577	3,908	15,485
1130434	Lavaca Volunteer Fire	72,857	0.173%	541	-	3,324	-	3,865	248	7,365	-	5,513	13,126	14,835	(4,925)	9,910
1130424	Lavaca Volunteer Police	27,451	0.065%	204	-	1,252	2,952	4,408	93	2,775	-	2,897	5,765	5,589	(848)	4,741
1132034	Lavason-Urbana Volunteer Fire	66,998	0.160%	497	-	3,056	-	3,553	228	6,773	-	1,489	8,490	13,642	(771)	12,871
1133934	Lazy Acres Volunteer Fire	33,499	0.080%	249	-	1,528	1,777	1,114	114	3,386	-	757	4,257	6,821	(887)	6,454
1140134	Leachville Volunteer Fire	112,224	0.267%	833	-	5,120	2,989	8,942	382	11,345	-	11,488	23,215	22,850	(6,744)	16,086
1140124	Leachville Volunteer Police	-	0.000%	-	-	1,730	-	1,730	-	-	-	4,500	4,500	-	(346)	(346)
1143634	Lead Hill Volunteer Fire	72,305	0.172%	537	-	3,299	-	3,836	246	7,309	-	5,829	13,384	14,722	(623)	14,099
1150934	Lepanto Volunteer Fire	121,900	0.290%	903	-	5,561	2,347	8,813	415	12,323	-	8,015	20,753	24,820	441	25,261
1151734	Leslie Volunteer Fire	61,928	0.147%	460	-	2,825	-	3,285	211	6,260	-	12,152	18,623	12,609	(5,156)	7,433
1152534	Lewisville Volunteer Fire	101,105	0.241%	750	-	4,612	12,041	17,403	344	10,221	-	8,227	18,792	20,586	4,103	24,689
1153334	Liberty Volunteer Fire	102,130	0.243%	758	-	4,659	-	5,417	348	10,324	-	14,472	25,144	20,795	(5,813)	14,982
1161434	Lincoln Volunteer Fire	89,284	0.213%	663	-	4,073	1,345	6,081	304	9,026	-	22,451	31,781	18,179	(4,439)	13,740
1161424	Lincoln Volunteer Police	2,792	0.007%	21	-	127	1,920	2,068	10	282	-	292	568	682	(235)	433
1164934	Linwood-Moscow Volunteer Fire	73,283	0.174%	544	-	3,343	7,884	11,771	250	7,408	-	674	8,332	14,921	4,991	19,912
1157634	Little Flock Volunteer Fire	89,189	0.212%	662	-	4,069	4,180	8,911	304	9,016	-	5,709	15,029	18,160	(1,78)	17,982
1157624	Little Flock Volunteer Police	11,679	0.028%	87	-	533	664	1,284	40	1,181	-	5,953	7,174	2,378	(3,375)	(997)
1170334	Lockesburg Volunteer Fire	117,058	0.279%	869	-	5,340	1,657	7,866	399	11,834	-	1,375	13,608	23,835	(2,148)	21,687
1175434	London Rural Volunteer Fire	112,594	0.268%	836	-	5,137	12,391	13,813	383	11,382	-	11,605	23,270	22,926	(5,591)	17,335
1176234	Lone Rock Volunteer Fire	50,249	0.120%	373	-	2,292	-	2,292	171	5,000	-	17,757	23,008	10,231	(5,694)	4,537
1180034	Lonsok Volunteer Fire	128,185	0.305%	971	-	5,848	5,170	11,665	436	12,958	-	6,165	19,557	26,200	(1,309)	24,791
1180024	Lonsok Volunteer Police	-	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
1185134	Louann Volunteer Fire	55,832	0.133%	414	-	2,547	591	3,552	190	5,644	-	5,210	11,044	11,368	342	11,710
1190834	Lowell Volunteer Fire	15,914	0.038%	118	-	726	-	844	54	1,609	-	20,101	21,764	3,240	(18,970)	(15,730)
1190824	Lowell Volunteer Police	22,333	0.053%	166	-	1,019	5,995	7,180	76	2,258	-	4,219	6,553	4,447	2,563	7,110
1195934	Luxora Volunteer Fire	56,344	0.134%	418	-	2,570	4,085	7,073	192	5,696	-	7,687	13,575	11,572	(2,277)	11,245
1199134	Lynne Volunteer Fire	83,330	0.198%	618	-	3,802	8,163	12,823	284	8,424	-	9,522	18,230	16,967	(9,967)	19,954
1209234	Magnolia Volunteer Fire	22,009	0.052%	163	-	1,004	-	1,167	75	2,225	-	6,875	9,175	4,481	(3,173)	1,308
1218134	Magnolia Volunteer Fire	39,406	0.094%	292	-	1,798	625	2,715	134	3,984	-	8,825	12,943	8,024	(1,978)	6,046
1218124	Magnolia Volunteer Police	66,162	0.158%	491	-	4,266	7,775	225	253	6,688	-	4,024	10,937	13,472	2,272	15,744
1229734	Malvern Volunteer Fire	44,807	0.107%	333	-	2,044	11,510	13,887	125	4,530	-	1,556	6,239	9,123	3,565	12,688
1239434	Marion Springs Volunteer Fire	127,112	0.303%	943	-	5,799	13,894	20,636	433	12,850	-	13,080	26,363	25,882	(5,38)	26,720
1248334	Manila Volunteer Fire	113,296	0.270%	841	-	5,169	8,145	14,155	386	11,453	-	4,245	16,084	23,069	(803)	22,266
1248324	Manila Volunteer Police	-	0.000%	-	-	-	-	-	-	-	-	2,886	2,886	-	(4,376)	(4,376)
1258034	Mansfield Volunteer Fire	65,926	0.157%	489	-	3,008	7,661	11,158	224	6,665	-	161	7,050	13,423	1,376	14,799
1258024	Mansfield Volunteer Police	-	0.000%	-	-	765	-	765	-	-	-	4,185	4,185	-	(235)	(235)
1263734	Marble Volunteer Fire	33,310	0.079%	247	-	1,520	-	1,767	113	3,367	-	882	4,362	6,782	(433)	6,349
1268634	Marianna Volunteer Fire	89,189	0.212%	662	-	4,069	11	4,742	304	9,016	-	7,321	16,641	18,160	(6,342)	11,818
1268824	Marianna Volunteer Police	142	0.000%	6	-	103	103	110	-	14	-	3,714	3,728	29	(3,882)	(3,853)
1278534	Marion Volunteer Fire	163,679	0.390%	1,215	-	7,467	14,913	23,595	557</							

**Arkansas Local Police and Fire Retirement System
Schedule of LOPFI Volunteer Pension Amounts by Employer
As of and for the year ended December 31, 2019**

Employee ID	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense							
		Net Pension Liability	Employer Allocation Percentage	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Proportion and Differences Between Employer Contributions and	Total Employer Pension Expense	
1305634	Marshall Volunteer Fire	100,032	0.238%	742	-	-4,563	3,218	8,523	341	10,112	-	11,356	21,809	20,368	(4,676)	15,692	
1305624	Marshall Volunteer Police	11,166	0.027%	83	-	509	-	592	38	1,129	-	249	1,416	2,274	1,572	1,846	
1308034	Marvell Volunteer Fire	106,451	0.253%	790	-	4,856	2,389	8,035	362	10,761	-	3,214	14,337	21,675	(2,263)	19,412	
1308024	Marvell Volunteer Police	10,843	0.026%	80	-	495	-	575	37	1,096	-	6,893	8,026	2,208	(6,188)	(3,980)	
1318834	Maumelle Volunteer Fire	61,415	0.146%	456	-	2,802	-	3,258	209	6,209	-	19,560	25,978	12,505	(15,729)	(3,224)	
1324234	Mayflower Volunteer Fire	100,497	0.239%	746	-	-4,585	-	18,315	27,646	342	10,159	-	3,107	13,608	20,463	10,002	30,465
1324224	Mayflower Volunteer Police	27,640	0.066%	205	-	1,261	-	11,022	12,488	94	2,794	-	3,740	6,628	5,628	1,339	6,967
1326934	Maynard Volunteer Fire	66,998	0.160%	497	-	3,056	6,091	9,644	228	6,773	-	7,001	13,642	34	(3,212)	23,078	
1328534	Mceroy Volunteer Fire	129,115	0.307%	958	-	5,890	-	6,848	440	13,052	-	10,466	23,958	26,290	(2,312)	23,078	
1328524	Mceroy Volunteer Police	5,583	0.013%	41	-	255	-	296	19	564	-	5,793	6,376	1,137	(2,319)	(1,182)	
1338234	Megehee Volunteer Fire	122,830	0.292%	912	-	5,604	-	13,122	19,638	418	12,417	-	22,433	35,268	25,010	7,625	32,635
1338224	Megehee Volunteer Police	-	0.000%	-	-	-	-	-	-	-	-	-	835	835	(2,201)	(2,201)	
1347134	Mencill Volunteer Fire	62,070	0.148%	461	-	2,832	-	3,293	211	6,275	-	8,086	14,572	12,638	(3,760)	8,878	
1358734	Merae Volunteer Fire	46,527	0.111%	345	-	2,123	-	1,865	4,333	158	4,703	-	12,644	17,505	9,473	(7,930)	1,543
1358724	Merae Volunteer Police	-	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	(855)	(855)
1368434	Melbourne Volunteer Fire	94,544	0.225%	702	-	4,313	5,505	10,520	322	9,558	-	2,956	12,836	19,250	(899)	19,161	
1371434	Melrose Volunteer Fire	55,832	0.133%	414	-	2,547	5,354	8,354	190	5,664	-	4,378	10,706	11,368	(4,840)	12,766	
1377334	Mena Volunteer Fire	111,569	0.266%	828	-	5,090	16,411	22,329	380	11,279	-	441	12,100	22,717	5,811	28,528	
1384634	Midland Volunteer Fire	41,503	0.099%	308	-	1,893	3,144	5,345	141	4,196	-	8,171	12,508	8,451	(5,322)	3,129	
1388934	Mineral Springs Volunteer Fire	83,377	0.199%	619	-	3,804	8,945	12,368	284	8,429	-	1,545	10,258	16,977	2,079	19,056	
1398634	Monette Volunteer Fire	112,689	0.268%	836	-	5,141	13,418	19,395	384	11,392	-	11,776	22,945	7,380	30,325	11,818	
1408734	Monticello Volunteer Fire	66,904	0.159%	497	-	3,052	7,298	10,847	228	6,763	-	6,428	13,419	13,622	(1,804)	11,818	
1418434	Montrose Volunteer Fire	38,712	0.092%	287	-	1,766	3,644	5,697	132	3,913	-	4,110	8,155	7,882	(2,042)	4,840	
1421434	Morning Star Fpa	116,316	0.277%	863	-	5,306	17,712	23,881	396	11,759	-	15,454	27,609	23,684	15,215	38,899	
1422234	Morning Star Volunteer Fire	39,130	0.093%	290	-	1,785	-	2,075	133	3,956	-	2,894	6,983	7,967	(1,831)	6,136	
1425734	Moro Volunteer Fire	27,916	0.066%	207	-	1,274	3,446	4,927	95	2,822	-	70	2,822	5,684	269	5,953	
1427334	Morrilton Volunteer Fire	161,447	0.384%	1,198	-	7,365	-	8,563	550	16,321	-	7,884	24,755	32,873	(3,385)	29,488	
1430334	Morrow Volunteer Fire	58,294	0.163%	436	-	3,120	6,283	4,253	233	6,914	-	260	7,403	13,926	6,266	14,762	
1433834	Mount Holly Volunteer Fire	85,191	0.203%	632	-	3,442	7,960	2,900	290	8,612	-	6,482	15,384	17,246	1,273	18,619	
1448634	Mount Ida Volunteer Fire	106,546	0.254%	791	-	4,861	18,378	24,030	363	10,771	-	11,134	21,694	12,650	34,344	15,899	
1438934	Mountain Home Volunteer Fire	55,461	0.132%	412	-	2,530	11,464	14,406	189	5,607	-	16,914	22,710	11,293	(1,171)	10,122	
1438924	Mountain Home Volunteer Police	28,476	0.068%	211	-	1,299	-	1,510	97	2,879	-	8,564	11,540	5,798	(3,307)	2,491	
1447824	Mountain Pine Volunteer Police	16,521	0.039%	123	-	754	11,782	12,659	56	1,670	-	1,726	3,364	4,036	7,400	2,400	
1452434	Mountain View Volunteer Fire	151,401	0.360%	1,124	-	6,907	8,381	16,412	516	15,305	-	5,317	21,138	30,827	5,019	35,846	
1452424	Mountain View Volunteer Police	21,678	0.052%	161	-	989	1,668	2,818	74	2,191	-	5,385	7,650	4,414	(4,558)	(144)	
1436234	Mountaintop Volunteer Fire	173,268	0.413%	1,286	-	7,904	1,623	10,813	590	17,516	-	17,514	35,620	35,280	(6,515)	28,765	
1436224	Mountaintop Volunteer Police	32,616	0.078%	242	-	1,488	8,046	6,111	111	3,297	-	12,047	15,455	6,641	4,074	10,715	
1449434	Mt Judea Area Volunteer Fire	129,249	0.308%	959	-	5,896	10,178	8,033	440	13,066	-	1,843	15,349	26,317	2,989	29,306	
1457534	Mulberry Volunteer Fire	140,187	0.334%	1,040	-	6,395	10,235	17,670	477	14,172	-	12,203	26,852	28,544	(2,272)	26,272	
1467234	Murfreesboro Volunteer Fire	77,975	0.186%	579	-	4,085	6,184	10,320	265	7,883	-	2,329	10,477	15,877	2,839	15,389	
1487734	Nashville Volunteer Fire	108,218	0.258%	803	-	4,937	-	5,740	368	10,940	-	2,949	14,257	22,035	(2,120)	19,915	
1490734	Natural Dam Volunteer Fire	22,333	0.053%	166	-	1,019	-	1,185	76	2,258	-	2,107	4,441	4,547	(3,649)	898	
1491134	New Blaine Rural Volunteer Fire	100,821	0.240%	743	-	4,599	16,371	21,718	343	10,192	-	14,088	24,623	20,528	2,444	22,972	
1497434	Newark Volunteer Fire	95,703	0.228%	710	-	4,366	363	5,439	326	9,675	-	13,775	23,776	19,486	1,755	21,241	
1506734	Newport Volunteer Fire	60,950	0.145%	452	-	2,781	1,776	5,009	208	6,162	-	6,543	12,913	12,410	(2,938)	4,472	
1506724	Newport Volunteer Police	5,583	0.013%	41	-	255	-	296	19	564	-	9,147	9,730	1,137	(3,252)	(2,115)	
1508334	Nimrod/Aplin Volunteer Fire	50,249	0.120%	373	-	2,292	7,520	10,185	171	5,080	-	2,956	8,207	10,231	10,414	20,645	
1509134	Nob Hill Volunteer Fire	94,544	0.225%	702	-	4,313	4,149	9,164	322	9,558	-	18,242	28,122	19,250	(1,315)	17,935	
1516429	Norfolk Volunteer Police	7,476	0.018%	55	-	341	4,755	5,151	25	756	-	781	1,522	1,826	(3,348)	3,348	
1515634	Norman Volunteer Fire	44,666	0.106%	332	-	2,038	-	2,370	152	4,515	-	5,039	9,706	9,094	(1,943)	7,151	
1517234	Norphlet Volunteer Fire	89,331	0.213%	663	-	4,075	2,138	6,876	304	9,031	-	5,523	14,858	18,189	184	18,373	
1517224	Norphlet Volunteer Police	11,166	0.027%	83	-	509	-	592	38	1,129	-	256	1,423	2,274	(1,299)	2,145	
1525334	North Crossett Volunteer Fire	94,914	0.226%	704	-	4,330	1,300	6,334	323	9,959	-	3,810	13,728	19,326	870	20,196	
1540734	North Pulaski Fpd	189,458	0.451%	1,406	-	8,643	46,619	56,668	645	19,153	-	11,953	31,751	38,576	4,723	43,299	
1522934	Northeast Benton Co.	216,073	0.514%	1,604	-	9,857	23,916	35,377	736	21,843	-	22,579	43,995	42,362	12,362	56,357	
1523834	Northeast Greene County Fire District	121,482	0.289%	902	-	5,542	9,394	12,838	414	12,881	-	24,545	37,240	24,735	6,628	30,363	
1524534	Northeast Lakeside Volunteer Fire	78,401	0.187%	582	-	4,075	3,577	7,117	267	7,926	-	2,072	10,265	15,964	(2,760)	13,204	
1526134	Northeast Saline County Fire	23,634	0.056%	175	-	1,078	585	1,838	80	2,389	-	4,118	6,587	4,812	(3,581)	1,231	
1531834	Northside Volunteer Fire	50,249	0.120%	373	-	2,292	5,171	2,665	171	5,080	-	6,028	11,279	10,231	(4,164)	6,067	
1529634	Northside Volunteer Fire	118,367	0.282%	879	-	5,400	3,676	9,955	403	11,966	-	3,476	15,845	24,101	3,751	27,852	
1547434	Oak Grove Fire Protection Dist. #25	78,772	0.188%	585	-	3,594	2,508	6,687	268	7,963	-	15,965	24,196	16,039	8,638	24,677	
1546634	Oak Grove Volunteer Fire	39,595	0.094%	294	-	1,806	6,329	8,429	135	4,003	-	334	4,472	8,862	4,516	8,518	
1520234	Oil Trough Volunteer Fire	94,173	0.224%	699	-	4,296	2,370	7,365	321	9,520	-	26,305	36,146	19,175	(8,420)	10,755	
1555534	Ola Volunteer Fire	61,415	0.146%	456	-	2,802	-	3,258	209	6,209	-	6,170	12,588	12,505	(2,498)	10,007	
1555524	Ola Volunteer Police	5,954	0.014%	44	-	272	77	393	20	602	-	1,487	2,109	1,122	(892)	320	
1566034	Oppelo Volunteer Fire	103,802	0.247%	770	-	4,735	2,340	7,845	353	10,493	-	284	11,130	21,135	3,675	24,810	
1566024	Oppelo Volunteer Police	-	0.001%	-	-	276	202	17	1	28	-	-	-	-	2	123	
1576834	Osceola Volunteer Fire	27,916	0.066%	207	-	1,274	-	1,481	95	2,822	-	13,359	16,276	5,684	(9,055)	(3,371)	
1576824	Osceola Volunteer Police	33,499	0.080%	249	-	1,528	2,701	4,478	114	3,386	-	548	4,048	6,821	2,278	9,099	
1579234	Ouachita Co Fd #1	81,232	0.193%	603	-	3,706	5,500	9,809	277	8,212	-	6,117	14,606	16,540	(1,333)	15,207	
1582234	Oxley Volunteer Fire	44,666	0.106%	332	-	2,038	2,901	5,271	152	4,515	-	853	5,520	9,094	4,425	13,519	
1585734	Ozark Volunteer Fire	90,167	0.215%	669	-	4,113	4,113	4,782	307	9,115	-	17,772	27,194	18,359	(10,771)	7,568	
1585724	Ozark Volunteer Police	38,522	0.092%	286	-	1,757	-	2,043	131	3,894	-	3,499	7,524	7,844	709	8,553	
1599734	Pangburn Volunteer Fire	129,486	0.308%	961	-	5,907	10,067	16,935	441	13,090							

**Arkansas Local Police and Fire Retirement System
Schedule of LOPFI Volunteer Pension Amounts by Employer
As of and for the year ended December 31, 2019**

		Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
Employer ID	Employer	Net Pension Liability	Employer Allocation Percentage	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Resources	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Resources	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Proportion and Differences Between Employer Contributions and	Proportionate Share of Total Employer Pension Expense
1617934	Parks Volunteer Fire	-	0.000%	-	-	-	-	-	-	-	-	18,013	18,013	10,165	(7,111)	(7,111)
1619534	Parthenon Volunteer Fire	49,925	0.119%	371	-	2,278	-	2,649	170	5,047	-	2,182	7,399	10,165	(3,658)	6,507
1623334	Patterson Volunteer Fire	67,511	0.161%	501	-	3,080	1,264	4,845	230	6,825	-	6,944	13,999	13,746	(2,811)	10,935
1623324	Patterson Volunteer Police	10,843	0.026%	80	-	495	-	495	37	1,096	-	1,268	2,401	2,208	(1,408)	800
1627634	Pea Ridge Volunteer Fire	200,995	0.479%	1,492	-	9,169	16,181	26,842	684	20,319	-	12,508	33,511	40,925	(2,375)	38,550
1627624	Pea Ridge Volunteer Police	5,489	0.013%	41	-	250	-	291	19	555	-	193	767	1,118	816	1,934
1629234	Peel Volunteer Fire & Rescue	79,190	0.189%	588	-	3,613	3,311	7,512	270	8,005	-	9,385	17,660	16,124	(2,028)	14,096
1628424	Perla Volunteer Police	-	0.000%	-	-	-	-	-	-	-	-	-	-	-	(896)	(896)
1631434	Perryville Volunteer Fire	72,581	0.173%	539	-	3,311	521	4,371	247	7,337	-	9,140	16,724	14,779	(5,140)	9,639
1633034	Philadelphia Volunteer Fire	94,591	0.225%	702	-	4,315	7,649	12,666	322	9,562	-	9,222	10,806	19,260	981	20,241
1635734	Piggott Volunteer Fire	122,925	0.293%	912	-	5,608	5,943	12,463	419	12,427	-	2,773	15,619	25,029	(1,331)	23,698
1646224	Pine Bluff Volunteer Police	33,499	0.080%	249	-	1,528	4,663	6,440	114	3,386	-	18,977	22,477	6,821	(9,253)	(2,432)
1648934	Pine Ridge Volunteer Fire	27,916	0.066%	207	-	1,274	-	1,481	95	2,822	-	4,686	7,603	5,684	(1,750)	3,934
1649734	Pine Village Volunteer Fire	51,597	0.123%	383	-	2,354	-	2,737	176	5,216	-	12,740	18,132	10,506	(8,430)	2,076
1651934	Pineville Volunteer Fire	140,234	0.334%	1,041	-	6,397	3,125	10,563	477	14,176	-	2,735	17,388	28,554	4,348	32,902
1652734	Piney Point Volunteer Fire	58,623	0.140%	435	-	2,674	42,809	45,918	200	5,926	-	-	6,126	11,937	14,328	26,265
1657834	Plainview Volunteer Fire	105,805	0.252%	785	-	4,827	7,067	360	10,696	-	-	10,502	21,558	21,543	(3,733)	17,830
1644634	Plattain Plains Volunteer Fire	95,285	0.227%	707	-	4,347	1,008	6,062	324	9,632	-	18,172	28,128	19,401	(7,990)	11,411
1655134	Plumerville Volunteer Fire	66,998	0.160%	497	-	3,056	1,642	5,195	228	6,773	-	17,876	24,877	13,642	(4,239)	9,403
1665934	Pocahontas Volunteer Fire	89,568	0.213%	665	-	4,086	8,695	8,446	305	9,055	-	13,618	22,978	18,237	(1,649)	16,588
1665924	Pocahontas Volunteer Police	29,083	0.069%	216	-	1,327	7,976	9,659	99	2,940	-	7,313	10,352	5,922	1,913	7,835
1667534	Ponca Volunteer Fire	39,453	0.094%	293	-	1,800	7,793	9,886	134	3,988	-	6,441	10,563	8,033	(1,756)	6,277
1671334	Portland Volunteer Fire	27,916	0.066%	207	-	1,274	1,481	95	2,822	-	2,751	5,668	5,684	2,751	(1,740)	3,944
1668334	Pottsville Volunteer Fire	100,734	0.240%	748	-	4,595	5,977	11,320	343	10,183	-	7,555	18,081	20,511	1,809	22,320
1668324	Pottsville Volunteer Police	22,104	0.053%	164	-	1,008	11,820	12,992	75	2,235	-	16	2,326	4,501	615	5,116
1675634	Prairie Grove Volunteer Fire	129,533	0.308%	961	-	5,909	1,952	8,822	441	13,095	-	1,354	14,890	26,375	555	26,930
1675624	Prairie Grove Volunteer Police	16,750	0.040%	124	-	764	2,359	3,247	57	1,693	-	2,210	3,960	3,410	2,191	5,601
1679934	Prescott Volunteer Fire	61,415	0.146%	456	-	2,802	3,288	209	6,299	-	7,729	14,147	14,147	12,506	(4,969)	7,546
1685334	Pulaski Co Volunteer Fire	66,998	0.160%	497	-	3,056	7,591	11,144	228	6,773	-	1,637	8,638	13,642	(4,775)	8,867
1691834	Pyatt Rural Fire & Def Assoc	73,323	0.175%	544	-	3,345	464	4,353	250	7,412	-	999	8,661	14,929	622	15,551
1692634	Quail Creek Volunteer Fire	17,309	0.041%	128	-	790	5,051	5,969	59	1,750	-	8,094	9,903	3,524	2,930	6,454
1695034	Ravenden Volunteer Fire	51,834	0.123%	385	-	2,365	539	3,289	176	5,240	-	19,885	25,301	10,554	(6,089)	4,465
1704334	Reactor Volunteer Fire	122,877	0.293%	912	-	5,608	6,671	13,189	418	12,422	-	25,189	38,029	25,020	1,823	26,843
1704324	Reactor Volunteer Police	16,474	0.039%	122	-	752	1,564	2,438	56	1,665	-	579	2,300	3,354	1,385	4,739
1713234	Redfield Volunteer Fire	140,187	0.334%	1,040	-	6,395	7,166	14,801	477	14,172	-	1,977	16,626	28,544	2,337	30,881
1713224	Redfield Volunteer Police	11,166	0.027%	83	-	509	19	611	38	1,129	-	462	1,629	2,274	(136)	2,138
1715934	Richwood Volunteer Fire	38,940	0.093%	289	-	1,776	-	2,065	133	3,937	-	1,761	5,831	7,929	(812)	7,117
1714034	Rison Volunteer Fire	91,145	0.217%	676	-	4,158	5,969	10,803	310	9,214	-	1,140	10,664	18,558	(1,218)	17,340
1716734	Riverdale Volunteer Fire	38,475	0.092%	286	-	1,755	-	2,041	131	3,890	-	1,313	5,334	7,834	(598)	7,236
1721334	Rockport Volunteer Fire	67,558	0.161%	501	-	3,080	1,971	5,554	230	6,830	-	16,311	23,371	13,755	(2,322)	10,934
1724824	Rogers Volunteer Police	5,213	0.012%	39	-	238	3,601	3,878	18	527	-	-	545	1,061	1,274	2,335
1726434	Rondo Volunteer Fire	11,679	0.028%	87	-	533	191	811	40	1,181	-	65	1,286	2,378	(4)	2,374
1729934	Rose Bud Volunteer Fire	117,247	0.279%	870	-	5,349	17,654	23,873	399	11,853	-	279	12,531	23,873	4,078	27,951
1730234	Ross Van Ness - Wellford Volunteer Fire	99,890	0.238%	741	-	4,557	5,542	10,840	300	10,098	-	279	10,717	20,339	1,545	21,884
1727234	Round Mountain Volunteer Fire	123,485	0.294%	917	-	5,633	9,960	12,483	420	12,483	-	6,601	19,504	25,143	(4,792)	20,351
1721024	Ruddell Hill Volunteer Fire	50,059	0.119%	372	-	2,284	1,368	4,024	170	5,061	-	7,243	12,474	10,193	(7,041)	3,152
1728034	Rudd's Crossing Volunteer Fire	55,832	0.133%	414	-	2,547	-	2,961	190	5,644	-	5,305	11,139	11,368	(1,364)	10,004
1732934	Russell Volunteer Fire	61,273	0.146%	455	-	2,795	11,369	209	6,194	-	20,315	26,718	12,476	(4,745)	7,731	26,802
1755134	Salem Volunteer Fire	128,413	0.306%	953	-	5,858	1,608	8,419	437	12,982	-	2,414	15,833	26,147	(65)	26,082
1755124	Salem Volunteer Police	-	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
1755834	Salem-Saline County Volunteer Fire	157,354	0.375%	1,168	-	7,179	17,499	25,846	536	15,907	-	2,138	18,581	32,039	569	32,608
1757434	Saratoga Volunteer Fire	11,166	0.027%	83	-	509	-	592	38	1,129	-	8,274	9,441	2,274	(2,985)	(711)
1758234	Sardis Fire Protection District	88,306	0.210%	655	-	4,029	5,686	10,370	301	8,927	-	1,898	11,126	17,980	1,406	19,386
1760434	Scotland Area Fire & Emergency	100,497	0.239%	746	-	4,585	13,654	18,985	342	10,159	-	1,920	12,421	20,463	21,178	41,641
1761234	Scott Volunteer Fire	50,438	0.120%	374	-	2,301	2,926	5,601	172	5,099	-	5,243	10,514	10,270	(4,804)	5,466
1762034	Seaton Rural Volunteer Fire	94,914	0.226%	704	-	4,552	5,086	323	5,955	-	2,769	12,687	19,326	(2,316)	17,010	
1797334	Se Jefferson Co Volunteer Fire	50,667	0.121%	376	-	2,311	2,705	5,392	173	5,122	-	4,563	9,858	10,316	(1,40)	10,176
1763934	Searey Volunteer Fire	11,166	0.027%	83	-	509	-	592	38	1,129	-	249	1,416	2,074	(129)	2,145
1763924	Searey Volunteer Police	49,271	0.117%	366	-	2,248	3,939	6,553	168	4,981	-	1,401	6,550	10,232	5,514	15,546
1764734	Sedgwick Fire Improvement Dist	39,453	0.094%	293	-	1,800	4,701	6,794	134	3,988	-	11,720	15,842	8,033	658	8,691
1769834	Shady Grove Fire & Rescue	50,249	0.120%	373	-	2,292	1,771	4,436	171	5,080	-	5,004	10,255	10,231	(596)	9,635
1766334	Shannon Hills Volunteer Fire	78,906	0.188%	586	-	3,690	14,783	18,669	269	7,977	-	14,514	22,760	16,666	(5,636)	10,996
1765524	Shannon Hills Volunteer Police	27,821	0.066%	206	-	1,269	1,453	2,928	95	2,812	-	6,671	9,578	5,665	1,097	6,762
1767134	Shaw Volunteer Fire Protection	83,283	0.198%	618	-	3,799	5,462	9,879	284	8,419	-	2,268	10,971	16,957	3,326	20,283
1774434	Sheridan Volunteer Fire	176,848	0.421%	1,313	-	8,068	15,754	25,135	602	17,878	-	13,327	31,807	36,009	(774)	35,235
1783334	Siloam Springs Volunteer Fire	23,311	0.056%	173	-	1,063	12,156	13,392	79	2,357	-	7,510	9,946	4,746	976	5,722
1783324	Siloam Springs Volunteer Police	-	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
1788434	Sixth District Volunteer Fire	136,512	0.325%	1,013	-	6,228	12,209	19,450	465	13,800	-	4,804	19,069	27,796	8,572	36,368
1793034	Smackover Volunteer Fire	101,152	0.241%	751	-	4,615	412	5,778	344	10,226	-	9,399	19,969	20,596	(3,562)	17,034
1793024	Smackover Volunteer Police	5,583	0.013%	41	-	255	3,871	4,167	19	564	-	-	583	1,137	1,298	2,435
1792234	Smyrna Volunteer Fire	34,106	0.081%	253	-	1,556	-	1,809	116	3,448	-	14,404	17,968	6,945	(7,984)	(1,039)
1794934	Snowball Volunteer Fire	67,188	0.162%	499	-	3,065	-	3,564	229	6,792	-	8,357	15,378	13,680	(3,095)	10,585
1795734	South Carroll Co Fire Assoc	39,331	0.213%	663	-	4,075	3,103	7,840	304	9,031	-	1,462	10,797	18,189	1,111	19,300
1802334	South Greene County Volunteer Fire	93,242	0.220%	692	-	4,254	-	4,946	311	13,297	-	13,297	23,040	18,985	(6,104)	12,881
1800734	South Mountain Volunteer Fire	50,249	0.120%	373	-</											

Arkansas Local Police and Fire Retirement System
Schedule of LOPFI Volunteer Pension Amounts by Employer
As of and for the year ended December 31, 2019

Employer ID	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense						
		Net Pension Liability	Employer Allocation Percentage	Differences Between Expected and Actual	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Proportion and Differences Between Employer Contributions and	Total Employer Pension Expense
1798124	Sparkman Volunteer Police	16,560	0.039%	123	-	755	1,969	2,847	56	1,674	-	1,201	2,931	3,372	(923)	2,449
1833334	St. Francis Volunteer Fire	22,656	0.054%	168	-	1,034	-	1,202	77	2,290	-	260	2,627	4,613	(178)	4,435
1813934	Stamps Volunteer Fire	106,223	0.253%	788	-	4,846	-	5,634	362	10,738	-	5,071	16,171	21,628	(3,805)	17,823
1824434	Star City Volunteer Fire	105,568	0.251%	784	-	4,816	-	5,600	359	10,672	-	7,644	18,675	21,495	(4,034)	17,461
1824424	Star City Volunteer Police	5,583	0.013%	41	-	255	3,870	4,166	19	564	-	2,552	3,135	1,137	(548)	589
1828734	Stephens Volunteer Fire	72,581	0.173%	539	-	3,311	4,514	8,644	247	7,337	-	5,740	13,324	14,779	1,721	16,500
1837634	Strawberry Volunteer Fire	83,519	0.199%	620	-	3,810	11,842	16,272	284	8,443	-	5,885	14,612	17,006	1,779	18,785
1839234	Strickler Volunteer Fire	44,666	0.106%	332	-	2,038	-	2,370	152	4,515	-	993	5,660	9,094	(1,434)	7,660
1843034	Strong Volunteer Fire	106,081	0.253%	787	-	4,839	13,924	19,550	361	10,724	-	261	11,346	21,599	4,493	26,092
1854634	Stuttgart Volunteer Fire	21,820	0.052%	162	-	995	5,280	6,437	74	2,206	-	2,377	4,657	4,443	531	4,974
1872434	Sulphur Rock Area Volunteer Fire	4,929	0.012%	37	-	225	3,599	3,861	17	498	-	719	515	1,004	(1,204)	2,208
1873234	Sulphur Springs Volunteer Fire	33,499	0.080%	249	-	1,528	5,108	6,885	114	3,386	-	6,522	10,022	6,821	(1,026)	5,795
1873224	Sulphur Springs Volunteer Police	560	0.001%	4	-	26	409	439	2	57	-	8	67	114	(2,444)	(2,330)
1874034	Summit Volunteer Fire	84,584	0.201%	628	-	3,859	14,831	19,318	288	8,551	-	2,094	10,933	17,222	3,164	20,386
1877534	Sunnyland Rural Volunteer Fire	66,998	0.160%	497	-	3,056	640	4,193	228	6,773	-	1,279	8,280	13,642	1,404	15,046
1878334	Sunset Rural Volunteer Fire	50,107	0.119%	372	-	2,286	-	2,658	171	5,065	-	1,220	6,456	10,202	(564)	9,638
1880534	Sweet Home Volunteer Fire	-	0.000%	-	-	-	3,558	-	-	-	-	9,802	-	-	(797)	-
1879134	Swifton Volunteer Fire	83,472	0.199%	620	-	3,808	2,561	6,989	284	8,438	-	3,366	12,088	16,996	(3,142)	13,854
1879124	Swifton Volunteer Police	978	0.002%	7	-	45	729	781	3	99	-	37	139	199	236	435
1882134	Taylor Volunteer Fire	49,925	0.119%	371	-	2,278	-	2,649	170	5,047	-	8,657	13,874	10,165	(4,830)	5,335
1892924	Texarkana Volunteer Police	5,583	0.013%	41	-	255	2,107	2,403	19	564	-	91	674	1,137	1,356	2,493
1895334	Thornton Volunteer Fire	72,534	0.173%	538	-	3,309	22,468	26,315	247	7,333	-	123	7,703	14,709	8,636	23,405
1903834	Tillar Volunteer Fire	78,441	0.187%	582	-	3,578	9,489	13,649	267	7,930	-	8,197	15,972	4,281	20,253	
1904834	Timbo Volunteer Fire	111,664	0.266%	829	-	5,094	13,305	19,228	380	11,288	-	3,193	14,861	22,736	10,436	33,172
1906234	Tinsman Volunteer Fire	22,333	0.053%	166	-	1,019	-	1,185	76	2,258	-	6,806	9,140	4,547	(4,036)	511
1909734	Tontitown Area Volunteer Fire	122,925	0.293%	912	-	5,608	751	7,271	419	12,427	-	14,480	27,326	25,029	(702)	24,327
1908934	Tontitown Volunteer Fire	-	0.000%	-	-	-	1,835	1,835	-	-	-	3,855	3,855	-	(8,867)	(8,867)
1908924	Tontitown Volunteer Police	61,186	0.146%	454	-	2,791	15,116	18,346	208	6,185	-	10,753	17,146	12,458	(1,594)	15,544
1831734	Tonn Of St. Charles Volunteer	55,832	0.133%	414	-	2,547	8,457	11,418	190	5,644	-	3,120	8,954	11,368	11,651	23,019
1912734	Tracy Area Volunteer Fire	90,120	0.215%	669	-	4,111	15,030	19,810	307	9,110	-	9,631	19,048	18,350	(1,853)	16,497
1922434	Trumann Volunteer Fire	78,023	0.186%	579	-	3,559	6,727	10,865	266	7,887	-	5,875	14,028	15,886	(292)	15,594
1922424	Trumann Volunteer Police	16,750	0.040%	124	-	764	9,714	10,602	57	1,693	-	1,584	3,334	3,410	2,445	5,855
1931334	Tuckerman Volunteer Fire	109,897	0.262%	816	-	5,014	9,003	14,833	374	11,110	-	4,082	15,566	22,377	(1,364)	21,013
1931324	Tuckerman Volunteer Police	22,333	0.053%	166	-	1,019	2,721	3,906	76	2,258	-	471	2,805	4,547	556	5,103
1932134	Tull Fire & Rescue	50,249	0.120%	373	-	2,292	-	2,665	171	5,080	-	11,009	16,260	10,231	(4,271)	5,960
1935634	Turrell Volunteer Fire	16,750	0.040%	124	-	764	4,011	4,899	57	1,693	-	272	2,022	3,410	2,630	6,040
1936434	Turtle Creek Volunteer Fire	112,452	0.268%	835	-	5,130	81,365	87,330	383	11,368	-	11,751	22,897	27,481	(50,378)	50,378
1937234	Tyronza Volunteer Fire	90,963	0.217%	675	-	4,150	3,761	8,586	310	9,196	-	2,320	11,826	18,521	(457)	18,064
1937224	Tyronza Volunteer Police	17,026	0.041%	126	-	777	10,043	10,946	58	1,916	-	719	2,498	3,467	2,903	6,370
1938034	Union Volunteer Fire	43,830	0.104%	325	-	2,000	602	2,927	149	4,431	-	5,406	9,886	9,924	(6,082)	3,844
1939934	Valley Springs Volunteer Fire	99,472	0.237%	738	-	4,538	10,100	15,376	339	10,056	-	5,729	16,124	20,254	135	20,389
1941024	Van Buren Volunteer Police	22,609	0.054%	168	-	1,031	1,353	2,552	77	2,286	-	4,217	6,580	4,603	(3,197)	1,406
1942934	Vandervoort Rural Volunteer Fire	66,856	0.159%	496	-	3,050	-	3,546	228	6,759	-	1,593	8,580	13,613	(805)	12,808
1944534	Velvet Ridge Fire Protection District	72,581	0.173%	539	-	3,311	4,747	8,597	247	7,337	-	7,584	14,779	9,395	(18,174)	18,174
1952634	Vilonia Volunteer Fire	107,058	0.255%	795	-	4,884	-	5,679	365	10,823	-	30,840	42,028	21,799	(15,427)	6,372
1952624	Vilonia Volunteer Police	10,890	0.026%	81	-	497	1,643	2,221	37	1,101	-	10,924	12,062	2,217	(1,177)	1,040
1961534	Viola Volunteer Fire	60,855	0.145%	452	-	2,776	7,440	10,668	207	6,152	-	7,922	13,931	12,391	(1,303)	11,088
1982834	Wabbsaska Volunteer Fire	33,499	0.080%	249	-	1,528	1,854	3,631	114	3,386	-	4,723	8,223	6,821	(404)	6,417
1991734	Waldo Volunteer Fire	16,190	0.039%	120	-	739	-	859	55	1,637	-	21,636	23,328	3,296	(21,411)	(18,115)
1991724	Waldo Volunteer Police	5,631	0.013%	42	-	257	-	299	19	569	-	850	1,438	1,146	(4,719)	(3,573)
2002834	Waldon Volunteer Fire	101,239	0.241%	751	-	4,619	4,619	9,247	345	10,234	-	2,564	13,143	20,614	(3,110)	17,504
2011734	Walnut Ridge Volunteer Fire	71,556	0.170%	531	-	3,264	-	3,795	244	7,234	-	7,660	15,138	14,570	(8,288)	6,282
2011724	Walnut Ridge Volunteer Police	26,891	0.064%	200	-	1,227	3,374	4,801	92	2,718	-	1,205	4,015	5,475	1,630	7,105
2016834	Ward Volunteer Fire	56,715	0.135%	421	-	2,587	-	3,008	193	5,733	-	4,678	10,604	11,548	(1,855)	9,693
2016824	Ward Volunteer Police	23,918	0.057%	178	-	1,091	-	1,269	81	2,418	-	3,386	5,885	4,870	(1,298)	3,572
2021434	Warren Volunteer Fire	172,101	0.410%	1,277	-	7,851	9,361	18,459	586	17,398	-	24,626	42,642	35,942	(2,691)	32,251
2031134	Washington Volunteer Fire	25,732	0.061%	191	-	1,174	2,117	3,482	88	2,600	-	920	3,609	5,239	(672)	4,567
2034634	Water Valley Volunteer Fire	83,283	0.198%	618	-	3,799	-	4,417	284	8,419	-	5,112	13,815	16,957	(4,670)	12,287
2035434	Watson Chapel Volunteer Fire	183,504	0.437%	1,362	-	8,371	29,953	39,686	625	18,551	-	1,226	20,402	37,364	(12,812)	50,176
2036234	Wedington Volunteer Fire	139,532	0.332%	1,036	-	6,365	-	7,401	475	14,106	-	11,212	25,793	28,411	(6,230)	22,181
2041934	Weiner Volunteer Fire	78,212	0.186%	580	-	3,568	3,486	7,634	266	7,907	-	2,012	10,185	15,925	637	16,562
2041924	Weiner Volunteer Police	10,378	0.025%	77	-	473	7,082	7,632	35	1,049	-	1,084	2,113	2,535	(4,648)	4,648
2048634	Wescon Volunteer Fire	128,508	0.306%	954	-	5,863	2,803	9,620	438	12,991	-	237	13,666	26,166	5,000	31,366
2049434	Wesley Volunteer Fire	35,037	0.083%	260	-	1,598	2,068	3,926	119	3,542	-	14,327	17,988	7,134	(4,807)	2,127
2050834	West Fork Volunteer Fire	185,736	0.442%	1,379	-	8,873	44,666	632	18,776	-	10,873	30,281	37,818	2,433	(40,251)	40,251
2050824	West Fork Volunteer Police	49,689	0.118%	369	-	2,267	8,098	169	5,023	-	917	6,109	10,117	7,295	(17,412)	17,412
2060524	West Memphis Volunteer Police	31,543	0.075%	234	-	1,439	2,192	3,865	107	3,189	-	924	4,220	6,427	(1,668)	5,755
2065634	West Point Volunteer Fire	33,499	0.080%	249	-	1,528	-	1,777	114	3,386	-	12,888	16,388	6,821	(4,670)	2,151
2066434	West Pulaski Volunteer Fire	303,819	0.723%	2,255	-	13,860	58,432	74,547	1,034	30,713	-	1,345	33,092	61,821	(13,380)	75,242
2067234	Western Greene Co Fire	139,209	0.331%	1,033	-	6,351	91	7,475	474	14,073	-	6,764	21,311	28,345	(616)	27,729
2068034	Western Grove Volunteer Fire	112,082	0.267%	832	-	5,113	11,937	17,882	382	11,331	-	1,510	13,223	22,821	(6,436)	29,257
2070234	Wheatley Volunteer Fire	45,178	0.108%	335	-	2,061	359	2,755	154	4,567	-	12,751	17,472	9,199	(8,799)	430
2070224	Wheatley Volunteer Police	-	0.000%	-	-	-	1	-	1	-	-	1,597	1,597	-	(2,497)	(2,497)
2071034	Wheeler Volunteer Fire	117,807	0.280%	874	-	5,374	2,982	8,201	401	11,909	-	5,751	18,061	23,987	(3,733)	23,614
2079634	White Bluff-Rye Hill Volunteer	139,532	0.332%	1,0												

**Arkansas Local Police and Fire Retirement System
Schedule of LOPFI Volunteer Pension Amounts by Employer
As of and for the year ended December 31, 2019**

Employer ID	Employer	Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense		
		Net Pension Liability	Employer Allocation Percentage	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and	Total Employer Pension Expense
2088534	Williams Junction Volunteer F	44,666	0.106%	332	-	2,038	-	2,370	152	4,515	-	1,836	6,503	9,094	(1,780)	7,314
2090734	Wilmot Volunteer Fire	49,224	0.117%	365	-	2,246	602	3,213	168	4,976	-	1,708	6,852	10,023	406	10,429
2100834	Wilmot Volunteer Fire	55,832	0.133%	414	-	2,547	507	3,468	190	5,644	-	5,651	11,485	11,368	(3,113)	8,255
2109134	Wilson Volunteer Fire	50,020	0.119%	371	-	2,282	1,229	3,882	170	5,057	-	7,582	12,809	10,185	(3,399)	6,786
2110534	Wilton Volunteer Fire	55,974	0.133%	415	-	2,554	6,374	9,343	191	5,658	-	8,964	14,813	11,397	(6,464)	4,933
2111334	Winchester Volunteer Fire	33,310	0.079%	247	-	1,520	12,170	13,937	113	3,367	-	686	4,166	6,782	8,035	14,817
2102434	Woodlawn Volunteer Fire	89,473	0.213%	664	-	4,082	10,939	15,685	305	9,045	-	3,172	12,522	18,218	2,313	20,531
2115634	Wright-Pastoria Volunteer Fire	55,832	0.133%	414	-	2,547	7,297	10,258	190	5,644	-	4,766	10,600	11,368	4,659	16,027
2119934	Wynne Volunteer Fire	73,094	0.174%	543	-	3,335	-	3,878	249	7,389	-	1,468	9,106	14,883	(879)	14,004
2119924	Wynne Volunteer Police	-	0.000%	-	-	-	2,072	2,072	-	-	-	4,168	4,168	-	(12)	(12)
2129634	Y-City Volunteer Fire	55,832	0.133%	414	-	2,547	-	2,961	190	5,644	-	2,101	7,935	11,368	(1,890)	9,478
2139334	Yellville Volunteer Fire	92,730	0.221%	688	-	4,230	4,035	8,953	316	9,374	-	7,890	17,580	18,881	462	19,243
2143134	Zinc Volunteer Fire	51,368	0.122%	381	-	2,343	9,653	12,377	175	5,193	-	709	6,077	10,459	4,441	14,900
	TOTAL	41,999,320	100.00%	\$ 311,722	\$ -	\$ 1,916,010	\$ 3,762,020	\$ 5,989,752	\$ 143,004	\$ 4,245,775	\$ -	\$ 4,155,418	\$ 8,544,197	\$ 8,551,624	\$ (249,273)	\$ 8,302,351

Arkansas Local Police and Fire Retirement System
Additional CASB No. 48 Disclosures as of December 31, 2019
Schedule of LOPFI Volunteer Deferred Inflows and Outflows by Year

Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows							Schedule of Deferred Inflows and Outflows - Proportional Share of Collective Amounts							Schedule of Deferred Inflows and Outflows - Employer Specific Change in Proportion									
			2020	2021	2022	2023	2024	Thereafter	Total	2020	2021	2022	2023	2024	Thereafter	Total	2020	2021	2022	2023	2024	Thereafter	Total			
217004	101 Gamalati Pfd 55	0.252%	\$ 17,213	(1,476)	1,314	(4,681)	-	-	\$ 12,370	\$ 2,667	\$(2,623)	\$ (694)	\$(4,681)	-	-	\$(1,411)	\$ 14,736	\$ 1,247	\$ 1,918	-	-	-	-	-	\$ 17,213	
1804	Alexander Volunteer Fire	0.029%	3,214	2,509	2,689	2,891	-	-	11,303	281	(298)	289	(531)	-	-	607	2,801	2,487	2,587	-	-	-	-	-	8,558	
13004	Alexander Volunteer Police	0.120%	12,054	9,098	9,098	11,075	-	-	41,325	1,113	(1,094)	1,094	(2,577)	-	-	1,104	10,315	10,321	10,321	-	-	-	-	-	41,325	
10634	Alton Sylvania Volunteer Fire	0.071%	8,019	6,289	6,452	(1,326)	-	-	19,434	688	(743)	(771)	(1,326)	-	-	1,326	7,022	6,623	6,623	-	-	-	-	-	20,976	
11634	Alton Volunteer Fire	0.237%	(442)	(3,262)	2,625	(7,999)	-	-	(6,776)	3,682	(3,362)	(3,362)	(15,999)	-	-	(6,973)	1,604	3,002	3,002	-	-	-	-	-	(169)	
19534	Alton Volunteer Fire	0.045%	1,626	1,238	1,238	1,428	-	-	5,530	142	(150)	142	(288)	-	-	131	478	478	478	-	-	-	-	-	4,461	
24834	Altshuler Volunteer Fire	0.040%	(553)	(521)	(187)	(741)	-	-	(2,002)	993	(906)	(906)	(741)	-	-	(862)	(906)	(906)	(906)	-	-	-	-	-	(1,140)	
24834	Altshuler Volunteer Fire	0.012%	1,258	1,091	1,148	1,148	-	-	3,673	318	(318)	(299)	(224)	-	-	(281)	1,246	1,217	1,177	-	-	-	-	-	3,654	
20534	Alton Volunteer Fire	0.185%	3,201	(76)	717	(1,263)	-	-	1,845	(3,962)	(4,552)	(5,580)	(5,580)	-	-	(4,070)	1,456	1,886	1,169	-	-	-	-	-	4,511	
20524	Alton Volunteer Fire	0.001%	(2,394)	(4,112)	(2,682)	(14)	-	-	(9,202)	7	(9)	(2)	(14)	-	-	(17)	(2,401)	(4,194)	(2,680)	-	-	-	-	-	(9,185)	
20234	Amity Volunteer Fire	0.213%	(10,669)	(4,257)	(994)	(3,954)	-	-	(10,865)	2,083	(2,216)	(510)	(3,594)	-	-	(4,597)	(3,743)	(2,941)	(684)	-	-	-	-	-	(6,288)	
30234	Amity Volunteer Police	0.015%	176	176	623	(247)	-	-	722	(138)	(23)	(247)	-	-	-	(287)	(57)	(58)	(58)	-	-	-	-	-	(129)	
31034	Antioch Volunteer Fire	0.151%	(15,844)	(15,349)	(10,950)	(2,815)	-	-	(44,978)	1,482	(1,577)	(363)	(2,815)	-	-	(2,373)	(17,046)	(13,772)	(10,587)	-	-	-	-	-	(41,465)	
34534	Applian Rural Volunteer Fire	0.185%	(2,713)	(7,329)	(6,250)	(4,319)	-	-	(19,733)	1,812	(1,927)	(444)	(4,319)	-	-	(3,998)	(4,525)	(3,402)	(3,580)	-	-	-	-	-	(15,733)	
64734	Arab Fire Volunteer Fire	0.195%	(5,848)	(5,822)	1,478	(3,570)	-	-	(13,902)	1,936	(2,059)	(414)	(3,570)	-	-	(4,271)	(3,820)	(3,363)	3,552	-	-	-	-	-	(9,631)	
41834	Arkadelphia Volunteer Fire	0.134%	(7,842)	(7,733)	(5,515)	(2,488)	-	-	(23,578)	1,311	(1,384)	(231)	(2,488)	-	-	(2,323)	(9,253)	(5,194)	(3,184)	-	-	-	-	-	(28,786)	
90734	Arkansas City Volunteer Fire	0.108%	(13,943)	(5,342)	(4,258)	(2,006)	-	-	(15,551)	1,059	(1,129)	(259)	(2,006)	-	-	(2,332)	(3,002)	(4,217)	(3,999)	-	-	-	-	-	(11,218)	
46424	Arkwood Volunteer Police	0.089%	3,013	2,175	6,087	787	-	-	(837)	(837)	(193)	(1,493)	-	-	-	(11,796)	2,228	3,212	4,158	-	-	-	-	-	7,623	
70134	Arkwood Volunteer Fire	0.330%	6,688	(2,463)	(382)	(61,177)	-	-	(2,294)	3,234	(4,459)	(792)	(61,177)	-	-	(5,134)	3,454	976	410	-	-	-	-	-	4,840	
70134	Arkwood Volunteer Fire	0.040%	2,477	(1,169)	(1,506)	(741)	-	-	(939)	390	(415)	(96)	(741)	-	-	(862)	2,087	(754)	(1,410)	-	-	-	-	-	(77)	
80934	Arkwood Volunteer Fire	0.279%	2,645	(3,677)	(2,567)	(5,199)	-	-	(9,169)	2,739	(2,908)	(670)	(5,199)	-	-	(6,033)	(699)	(749)	(1,897)	-	-	-	-	-	(3,388)	
80934	Arkwood Volunteer Fire	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
82534	Austin Volunteer Fire	0.248%	15,036	5,808	2,748	(4,699)	-	-	18,975	(5,585)	(5,958)	(6,699)	-	-	-	(12,607)	8,383	3,343	3,343	-	-	-	-	-	24,333	
83334	Ayres Volunteer Fire	0.200%	1,940	(1,099)	(76)	(3,888)	-	-	(3,013)	2,038	(2,167)	(499)	(3,888)	-	-	(4,496)	(98)	1,138	423	-	-	-	-	-	1,483	
96034	Bald Knob Volunteer Fire	0.279%	132	(4,830)	(1,669)	(9,971)	-	-	(13,660)	1,735	(1,860)	(603)	(9,971)	-	-	(16,977)	(6,907)	(2,588)	(922)	-	-	-	-	-	(3,054)	
96034	Bald Knob Volunteer Fire	0.000%	(6,497)	(4,246)	(2,687)	-	-	(13,430)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(13,430)	
100734	Barling Volunteer Fire	0.218%	5,365	266	(2,202)	(4,049)	-	-	(620)	2,034	(2,269)	(522)	(4,049)	-	-	(4,706)	3,231	2,555	(1,680)	-	-	-	-	-	4,086	
107234	Barling Volunteer Fire	0.049%	3,363	3,842	11,552	(8,181)	-	-	14,537	(878)	(1,051)	(1,805)	-	-	-	5,111	4,213	4,082	4,082	-	-	-	-	-	9,989	
107434	Baron-Lea Fire Department, Inc.	0.620%	1,487	(8,051)	(6,207)	(11,527)	-	-	(18,668)	6,174	(6,459)	(4,877)	(11,527)	-	-	(13,999)	(4,587)	(1,592)	(970)	-	-	-	-	-	(5,209)	
110434	Baswell Volunteer Fire	0.196%	4,880	(983)	(1,168)	(3,643)	-	-	(614)	1,309	(1,041)	(470)	(3,643)	-	-	(4,234)	2,960	1,338	(698)	-	-	-	-	-	3,620	
110434	Baswell Volunteer Fire	0.140%	14,074	1,827	14,732	(1,827)	-	-	27,976	(1,827)	(2,090)	(478)	(1,827)	-	-	(2,996)	3,195	3,195	3,195	-	-	-	-	-	14,817	
112034	Baswell Volunteer Fire	0.134%	15,020	12,070	12,694	(2,488)	-	-	37,300	1,209	(1,392)	(2,488)	-	-	-	13,711	13,462	13,814	13,814	-	-	-	-	-	40,187	
112034	Baswell Volunteer Fire	0.055%	2,633	(1,993)	(3,825)	(1,015)	-	-	(3,200)	535	(569)	(131)	(1,015)	-	-	(1,180)	2,098	(424)	(2,604)	-	-	-	-	-	(2,020)	
122034	Bay Village Volunteer Fire	0.070%	1,040	1,406	1,406	1,406	-	-	5,664	(126)	(136)	(494)	-	-	-	(575)	(419)	(623)	(490)	-	-	-	-	-	2,469	
120134	Bay Volunteer Fire	0.290%	4,116	(2,011)	(312)	(5,794)	-	-	(3,061)	2,842	(3,022)	(696)	(5,794)	-	-	(3,901)	1,274	1,611	384	-	-	-	-	-	2,669	
120134	Bay Volunteer Fire	0.040%	3,110	1,640	1,202	(752)	-	-	5,208	(421)	(97)	(752)	-	-	-	(874)	2,714	2,061	1,299	-	-	-	-	-	6,074	
140534	Beaver Lake Volunteer Fire	0.070%	15,807	(6,372)	(4,848)	(2,488)	-	-	(12,366)	(2,788)	(3,088)	(628)	(2,488)	-	-	(12,708)	(4,248)	(4,248)	(4,248)	-	-	-	-	-	-	(12,708)
139034	Beaver Lake Volunteer Fire	0.097%	965	(2,663)	(1,800)	-	-	(939)	999	(2,029)	(2,372)	(1,800)	-	-	-	(2,992)	16	(1,054)	(2,447)	-	-	-	-	-	(4,885)	
128734	Beaver Lake Volunteer Fire	0.266%	8,363	266	(4,832)	(4,841)	-	-	(486)	2,260	(2,788)	(637)	(4,841)	-	-	(5,743)	3,960	3,014	(2,799)	-	-	-	-	-	6,199	
126034	Beaver Lake Volunteer Fire	0.140%	(16,878)	(6,378)	(4,063)	(1,441)	-	-	(24,760)	1,441	(1,530)	(448)	(1,441)	-	-	(12,041)	(5,848)	(5,848)	(5,848)	-	-	-	-	-	(24,760)	
141334	Beaver Lake Volunteer Fire	0.132%	8,904	(1,847)	3,675	(4,961)	-	-	3,675	1,298	(1,380)	(318)	(2,463)	-	-	(3,675)	1,666	(467)	(601)	-	-	-	-	-	6,538	
131734	Bebe Volunteer Fire	0.306%	6,401	(378)	(2,993)	(5,692)	-	-	(2,862)	2,998	(1,190)	(734)	(5,692)	-	-	(6,818)	3,403	2,612	(3,259)	-	-	-	-	-	3,756	
140634	Bebe Volunteer Fire	0.100%	(4,201)	(2,688)	-	-	-	-	(6,889)	-	-	-	-	-	-	(5,540)	(5,540)	(5,540)	(5,540)	-	-	-	-	-	-	
195234	Bellefonte Volunteer Fire	0.185%	4,401	(1,870)	(2,300)	(4,448)	-	-	(3,517)	1,817	(1,932)	(445)	(4,448)	-	-	(4,008)	2,584	42	(1,855)	-	-	-	-	-	791	
150234	Benton Volunteer Police	0.003%	(1,211)	197	173	(47)	-	-	(948)	25	(27)	(6)	(47)	-	-	(55)	(120)	224	179	-	-	-	-	-	(893)	
180034	Benton Volunteer Fire	0.017%	(4,052)	(388)	(338)	-	-	(4,778)	360	(417)	(319)	-	-	-	-	(2,220)	282	282	282	-	-	-	-	-	(4,898)	
160034	Bentonville Volunteer Police	0.288%	2,088	2,336	2,336	(498)	-	-	7,229	641	(494)	(494)	-	-	-	2,728	2,613	2,613	2,613	-	-	-	-	-	12,948	
162734	Bergman Volunteer Fire Association	0.187%	(8,157)	(6,994)	(4,813)	(1,961)	-	-	(21,543)	1,034	(1,099)	(253)	(1,961)	-	-	(2,799)	8,191	(5,885)	(4,178)	-	-	-	-	-	(19,264)	
170834	Berryville Volunteer Fire	0.105%	(2,597)	(5,700)	(6,615)	(4,889)	-	-	(16,792)	1,833	(1,959)	(449)	(4,889)	-	-	(4,046)	(4,439)	(5,730)	(4,178)	-	-	-	-	-	(12,246)	
170834	Berryville Volunteer Fire	0.091%	(909)	(1,919)	(1,919)	(49)	-	-	(3,837)	499	(311)	(247)	(49)	-	-	(1,657)	617	617	617	-	-	-	-	-	1,919	
168834	Bevel Heights																									

Arkansas Local Police and Fire Retirement System
Additional CASB No. 68 Disclosures as of December 31, 2019
Schedule of LOPF Volunteer Deferred Inflows and Outflows by Year

Employer ID	Employer	Schedule of Deferred Inflows and Outflows							Schedule of Deferred Inflows and Outflows - Proportional Share of Collective Amounts							Schedule of Deferred Inflows and Outflows - Employer Specific Change in Proportion						
		2020	2021	2022	2023	2024	Thereafter	Total	2020	2021	2022	2023	2024	Thereafter	Total	2020	2021	2022	2023	2024	Thereafter	Total
325004	Chamberlain Volunteer Fire	0.00%	(371)	(1,046)	(372)	(1,483)	-	(3,272)	782	(831)	(191)	(1,483)	-	(1,723)	(1,153)	(215)	(181)	-	-	-	-	(1,549)
327104	Charlton Volunteer Fire	0.20%	1,276	(2,355)	(851)	(5,742)	-	(9,224)	1,972	(2,079)	(5,742)	-	-	(4,830)	(699)	(438)	(548)	-	-	-	-	(1,522)
330104	Charlton Volunteer Fire	0.10%	(1,276)	(2,355)	(851)	(5,742)	-	(9,224)	(1,972)	(2,079)	(5,742)	-	-	(4,830)	(699)	(438)	(548)	-	-	-	-	(1,522)
335604	Cherokee Village Volunteer Fire	0.004%	498	375	370	482	-	1,161	441	(161)	(82)	-	-	(95)	457	221	381	-	-	-	-	1,256
335624	Cherokee Village Volunteer Fire	0.009%	2,924	731	634	(1,724)	-	1,901	907	(660)	(222)	-	-	(2,085)	2,017	421	862	-	-	-	-	3,108
332824	Cherry Hill Volunteer Fire	0.13%	2,292	1,669	1,669	(2,473)	-	3,553	(3,881)	(1,173)	(838)	-	-	(2,873)	1,999	3,084	2,282	-	-	-	-	6,426
334404	Cherry Valley Volunteer Fire	0.003%	1,812	(1,860)	(3,132)	(1,730)	-	(5,730)	911	(969)	(223)	-	-	(2,011)	161	(891)	(2,909)	-	-	-	-	(3,699)
334424	Cherry Valley Volunteer Fire	0.001%	73	102	109	(21)	-	263	11	(12)	(1)	-	-	(25)	62	114	112	-	-	-	-	288
338704	Children Volunteer Fire	0.148%	963	(1,755)	(969)	(2,751)	-	(4,488)	1,458	(1,542)	(355)	-	-	(3,398)	(487)	(231)	(154)	-	-	-	-	(854)
339534	China Volunteer Fire	0.185%	758	(1,832)	(1,025)	(3,439)	-	(5,538)	1,812	(1,927)	(444)	-	-	(3,499)	(1,054)	95	(581)	-	-	-	-	(1,540)
341704	Chocoma Volunteer Fire	0.264%	1,476	(3,947)	(284)	(4,916)	-	(7,671)	2,399	(2,755)	(644)	-	-	(5,715)	(1,114)	(1,192)	350	-	-	-	-	(1,958)
341724	Chocoma Volunteer Fire	0.147%	4,411	(662)	(583)	(2,737)	-	649	1,422	(1,554)	(353)	-	-	(1,182)	2,988	1,072	(230)	-	-	-	-	3,831
348434	Clarendon Volunteer Fire	0.153%	(4,577)	(4,669)	(3,928)	(2,838)	-	(16,003)	1,496	(1,508)	(366)	-	-	(2,838)	(6,073)	(3,070)	(3,562)	-	-	-	-	(12,705)
357314	Clarksville Volunteer Fire	0.285%	(2,755)	(5,907)	(2,045)	(5,305)	-	(16,012)	2,796	(2,973)	(884)	-	-	(6,166)	(5,551)	(2,934)	(1,361)	-	-	-	-	(9,848)
357324	Clarksville Volunteer Fire	0.008%	(199)	(659)	(1,274)	-	(1,562)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,562)
368934	Clinton Volunteer Fire	0.119%	(3,573)	(4,890)	(1,574)	(5,937)	-	(12,768)	3,128	(3,327)	(769)	-	-	(5,937)	(6,902)	(3,495)	(1,563)	-	-	-	-	(8,980)
375134	Coal Hill Volunteer Fire	0.133%	(3,495)	(5,218)	(3,343)	(2,471)	-	(14,227)	1,302	(1,385)	(319)	-	-	(2,471)	(2,873)	(4,797)	(3,833)	-	-	-	-	(11,654)
375124	Coal Hill Volunteer Fire	0.013%	(1,015)	(3,645)	(2,738)	(247)	-	(7,645)	139	(136)	(32)	-	-	(287)	(1,443)	(3,585)	(2,788)	-	-	-	-	(7,258)
371004	Collierville Volunteer Fire	0.297%	(4,680)	(4,379)	126	(5,517)	-	(14,450)	2,908	(3,092)	(712)	-	-	(6,413)	(7,588)	(1,287)	838	-	-	-	-	(6,037)
374314	Coil Volunteer Fire	0.088%	(2,767)	(2,176)	472	(1,641)	-	(4,428)	866	(920)	(212)	-	-	(1,907)	(3,633)	(1,456)	684	-	-	-	-	(4,405)
380824	Compton Volunteer Fire Assoc	0.140%	8650	(3,350)	(2,094)	(2,718)	-	(8,414)	1,429	(1,519)	(492)	-	-	(3,186)	(2,083)	(2,885)	(1,244)	-	-	-	-	(5,664)
382324	Conover County Volunteer Fire	2.160%	(33,245)	(58,711)	(55,102)	(65,229)	-	(167,295)	21,155	(22,408)	(5,369)	-	-	(46,089)	(54,808)	(66,203)	(29,933)	-	-	-	-	(120,586)
379404	Cootenook Volunteer Fire	0.140%	(30)	(1,938)	(306)	(2,714)	-	(5,388)	1,429	(1,521)	(380)	-	-	(1,156)	(1,459)	(417)	(356)	-	-	-	-	(2,232)
380704	Cord Volunteer Fire	0.262%	5,510	(53,118)	(1,615)	(4,875)	-	(44,988)	2,568	(2,731)	(639)	-	-	(5,667)	2,462	(387)	(960)	-	-	-	-	1,569
387504	Coring Volunteer Fire	0.203%	3,291	(3,196)	(4,981)	(1,361)	-	(6,461)	1,429	(1,765)	(488)	-	-	(2,756)	718	(388)	(1,234)	-	-	-	-	(785)
397234	Cotter Volunteer Fire	0.072%	(10,773)	-	-	-	-	(10,773)	307	(752)	(173)	-	-	(1,561)	(6,043)	(10,021)	(10,430)	-	-	-	-	(28,914)
397224	Cotter Volunteer Fire	0.010%	94	176	161	(247)	-	190	130	(136)	(52)	-	-	(287)	106	(38)	(29)	-	-	-	-	(103)
396204	Cotton Gasconade Rural Volunteer Fire	0.002%	2,175	1,896	396	1,896	-	6,363	1,178	(1,252)	(289)	-	-	(2,499)	492	1,489	1,489	-	-	-	-	4,949
406534	Cotton Plant Volunteer Fire	0.048%	(4,026)	(2,580)	(1,866)	(741)	-	(9,213)	390	(416)	(298)	-	-	(1,416)	(4,416)	(2,165)	890	-	-	-	-	(6,671)
406524	Cotton Plant Volunteer Fire	0.001%	(751)	32	56	(18)	-	(653)	5	(6)	(1)	-	-	(102)	(756)	58	57	-	-	-	-	(641)
407234	Cottonwood Rural Volunteer Fire	0.183%	(6,718)	354	(3,120)	(1,861)	-	(10,245)	1,429	(1,827)	(448)	-	-	(3,998)	(4,269)	(4,381)	(2,298)	-	-	-	-	(12,906)
408134	County Line Volunteer Fire Ass	0.481%	(2,803)	(3,126)	(805)	(3,472)	-	(10,206)	1,829	(1,968)	(3,472)	-	-	(4,037)	(3,832)	(1,180)	(357)	-	-	-	-	(5,369)
411134	Cove Rural Volunteer Fire	0.134%	(17,711)	(6,918)	(1,830)	(2,492)	-	(19,011)	1,310	(3,396)	(321)	-	-	(2,492)	(2,897)	(8,083)	(5,522)	-	-	-	-	(16,114)
417034	Crowder Volunteer Fire	0.112%	(13,230)	(13,683)	(1,483)	(2,459)	-	(29,855)	1,378	(1,378)	(259)	-	-	(2,699)	(11,442)	(8,059)	(11,442)	-	-	-	-	(38,993)
427834	Crossen Volunteer Fire	0.027%	145	(149)	145	(494)	-	(260)	267	(276)	(494)	-	-	(67)	(115)	(492)	(182)	-	-	-	-	(249)
427824	Crossen Volunteer Fire	0.026%	65	399	(177)	(484)	-	(994)	254	(271)	(62)	-	-	(563)	(188)	(128)	(115)	-	-	-	-	(451)
425134	Crow Valley Fire Protection District	0.225%	(6,840)	(6,829)	(6,829)	-	-	(20,498)	2,517	(2,517)	(587)	-	-	(5,617)	(6,829)	(6,829)	(6,829)	-	-	-	-	(22,223)
428634	Crystal Fire Protection District	0.238%	(5,799)	(5,877)	92	(4,432)	-	(13,436)	92	(235)	(483)	-	-	(672)	(6,044)	(2,904)	664	-	-	-	-	(5,162)
430834	Curtis Rural Volunteer Fire	0.009%	(4,930)	(4,779)	(1,570)	(727)	-	(13,922)	382	(407)	(94)	-	-	(486)	(2,218)	(4,372)	(1,478)	-	-	-	-	(13,066)
431234	Dalton Volunteer Fire	0.008%	3,060	(2,900)	(2,201)	(3,468)	-	(6,569)	1,429	(1,502)	(446)	-	-	(2,450)	(1,516)	(1,286)	(603)	-	-	-	-	(5,257)
436034	Danvers Volunteer Fire	0.107%	1,522	(1,326)	(455)	(1,958)	-	(2,257)	1,053	(1,119)	(298)	-	-	(1,998)	(469)	(207)	(197)	-	-	-	-	65
446434	Darville Volunteer Fire	0.235%	2,418	(4,854)	(2,661)	(4,698)	-	(9,795)	2,476	(2,632)	(606)	-	-	(4,698)	(3,486)	(58)	(2,222)	-	-	-	-	(4,335)
452134	De Cade Volunteer Fire	0.225%	(12,069)	(6,929)	(6,929)	-	-	(25,927)	2,517	(2,517)	(587)	-	-	(5,617)	(6,929)	(6,929)	(6,929)	-	-	-	-	(22,223)
428634	Crystal Fire Protection District	0.238%	(5,799)	(5,877)	92	(4,432)	-	(13,436)	92	(235)	(483)	-	-	(672)	(6,044)	(2,904)	664	-	-	-	-	(5,162)
430834	Curtis Rural Volunteer Fire	0.009%	(4,930)	(4,779)	(1,570)	(727)	-	(13,922)	382	(407)	(94)	-	-	(486)	(2,218)	(4,372)	(1,478)	-	-	-	-	(13,066)
431234	Dalton Volunteer Fire	0.008%	3,060	(2,900)	(2,201)	(3,468)	-	(6,569)	1,429	(1,502)	(446)	-	-	(2,450)	(1,516)	(1,286)	(603)	-	-	-	-	(5,257)
436034	Danvers Volunteer Fire	0.107%	1,522	(1,326)	(455)	(1,958)	-	(2,257)	1,053	(1,119)	(298)	-	-	(1,998)	(469)	(207)	(197)	-	-	-	-	65
446434	Darville Volunteer Fire	0.235%	2,418	(4,854)	(2,661)	(4,698)	-	(9,795)	2,476	(2,632)	(606)	-	-	(4,698)	(3,486)	(58)	(2,222)	-	-	-	-	(4,335)
452134	De Cade Volunteer Fire	0.225%	(12,069)	(6,929)	(6,929)	-	-	(25,927)	2,517	(2,517)	(587)	-	-	(5,617)	(6,929)	(6,929)	(6,929)	-	-	-	-	(22,223)
455234	De Cade Volunteer Fire	0.006%	822	510	560	-	-	1,892	54	(59)	(13)	-	-	(103)	568	568	1,699	-	-	-	-	4,949
476634	De Queen Volunteer Fire	0.278%	(1,451)	(4,488)	(1,458)	(5,161)	-	(12,558)	1,218	(2,892)	(660)	-	-	(5,161)	(6,000)	(4,170)	(1,596)	-	-	-	-	(6,558)
484234	Deer Volunteer Fire	0.081%	(4,186)	(5,051)	(2,489)	(6,985)	-	(18,711)	2,489	(2,489)	(248)	-	-	(5,226)	(4,989)	(2,489)	(1,460)	-	-	-	-	(12,841)
469634	Deer Volunteer Fire	0.004%	(1,042)	(1,042)	-	-	-	(2,084)	1,308	(1,399)	(2,482)	-	-	(1,042)	(1,576)	(1,576)	(1,576)	-	-	-	-	(4,754)
469624	Deer Volunteer Fire	0.003%	10,249	5,648	3,558	(1,730)	-	17,725	1,107	(1,069)	(255)	-	-	(2,011)	9,338	687	3,781	-	-	-	-	18,736
408534	Deer Volunteer Fire	0.106%	(1,578)	(2,396)	(588)	(1,975)	-	(6,537)	1,440	(1,969)	(223)	-	-	(2,297)	(2,718)	(1,699)	(253)	-	-	-	-	(4,609)
471234	Deer Volunteer Fire	0.134%	(2,439)	(2,439)	-	-	-	(4,878)	1,429	(1,429)	(282)	-	-	(4,448)	(2,439)	(2,439)	(2,439)	-	-	-	-	(9,726)
481234	Demoss Volunteer Fire	0.238%	1,522	(1,326)	(455)	(1,958)	-	(2,257)	1,053	(1,119)	(298)	-	-	(1,998)	(469)	(207)	(197)	-	-	-	-	65
484234	Deer Volunteer Fire	0.106%	(1,578)	(2,396)	(588)	(1,975)	-	(6,537)	1,440	(1,969)	(223)	-	-	(2,297)	(2,718)	(1,699)	(253)	-	-	-	-	(4,609)
485234	Des Arc Volunteer Fire	0.234%	3,527	(4,122)	(2,275)	(3,977)	-	(11,201)	2,337	(2,228)	(572)	-	-	(4,622)	(3,888)	(1,895)	(4,463)	-	-	-	-	(7,524)
485224	Des Arc Volunteer Fire	0.009%	8,996	9,072	8,996	21,482	-	47,550	7,087	(8,512)	(1,481)	-	-	(12,723)	1,360	1,874	7,828	-	-	-	-	(2,524)
481234	Demoss Volunteer Fire	0.175%	(1,816)	(3,981)	(3,089)	(2,288)	-	(11,144)	1,716	(1,826)	(420)	-	-	(3,788)	(2,722)	(2,155)	(2,669)	-	-	-	-	(5,586)
486234	DeWitt Bluff Volunteer Fire	0.147%	6,427	212	(2,511)	(2,341)	-	(6,143)	1,429	(1,556)	(556)	-	-	(3,186)	4,982	1,748	(5,797)	-	-	-	-	1,335
496234	DeWitt Bluff Volunteer Fire	0.025%	1,014	3,157	1,014	3,157	-															

Arkansas Local Police and Fire Retirement System
Additional CASB No. 48 Disclosures as of December 31, 2019
Schedule of LOPFI Volunteer Deferred Inflows and Outflows by Year

Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows							Schedule of Deferred Inflows and Outflows - Proportional Share of Collective Amounts							Schedule of Deferred Inflows and Outflows - Employer Specific Change in Proportion							
			2020	2021	2022	2023	2024	Thereafter	Total	2020	2021	2022	2023	2024	Thereafter	Total	2020	2021	2022	2023	2024	Thereafter	Total	
72424	Glenwood Volunteer Police	0.091%	2,880	(2,643)	(5,790)	(1,687)	-	-	(7,248)	889	(943)	(218)	(1,671)	-	-	(1,661)	1,991	(1,698)	(5,380)	-	-	-	-	(2,287)
72774	Goshen Fire Dist Assoc	0.239%	2,281	(3,963)	(5,815)	(4,823)	-	-	(12,230)	2,241	(2,701)	(625)	(4,823)	-	-	(13,607)	(260)	(1,240)	(15,101)	-	-	-	-	(6,713)
72654	Goshen Volunteer Police	0.055%	4,378	(4,037)	(4,378)	(4,378)	-	-	(17,210)	4,378	(4,378)	(4,378)	(4,378)	-	-	(17,210)	4,378	(4,378)	(4,378)	-	-	-	-	(17,210)
73134	Gould Volunteer Fire	0.292%	(6,444)	(10,562)	(6,312)	(4,835)	-	-	(28,953)	2,363	(1,043)	(701)	(5,235)	-	-	(6,138)	(9,507)	(7,517)	(6,611)	-	-	-	-	(22,635)
73664	Gould Volunteer Fire	0.177%	1,699	(2,208)	(907)	(1,213)	-	-	(4,289)	1,693	(1,804)	(414)	(1,431)	-	-	(3,748)	6	(468)	(593)	-	-	-	-	(853)
73834	Grady Volunteer Fire	0.238%	2,615	(1,332)	(4,424)	(2,994)	-	-	(8,249)	2,615	(1,332)	(4,424)	(2,994)	-	-	(8,249)	2,615	(1,332)	(4,424)	-	-	-	-	(3,138)
73904	Gravel Ridge Fire Protection Dist	0.279%	(1,931)	(7,985)	(3,916)	(5,190)	-	-	(18,116)	2,735	(2,908)	(670)	(5,190)	-	-	(6,033)	(6,666)	(4,177)	(3,240)	-	-	-	-	(12,883)
73744	Gravette Volunteer Fire	0.417%	16,262	5,149	10,137	(7,768)	-	-	23,788	4,089	(14,348)	(1,601)	(17,960)	-	-	(9,020)	(21,71)	9,497	11,138	-	-	-	-	32,808
73744	Gravette Volunteer Fire	0.026%	87	272	1,169	(488)	-	-	253	(269)	(652)	(488)	(558)	-	-	(160)	541	1,411	1,171	-	-	-	-	1,546
74124	Grayson Fire Assoc	0.066%	(3,853)	(3,032)	(365)	(1,238)	-	-	(8,476)	646	(857)	(158)	(1,238)	-	-	(4,493)	(4,499)	(2,345)	(207)	-	-	-	-	(7,951)
74304	Green Forest Volunteer Fire	0.203%	3,721	(2,345)	(624)	(3,779)	-	-	(2,027)	1,992	(1,116)	(488)	(3,779)	-	-	(4,393)	1,729	(227)	(136)	-	-	-	-	1,466
74304	Green Forest Volunteer Fire	0.089%	(53)	(79)	-	(123)	-	-	(255)	-	-	-	-	-	-	(153)	(76)	-	-	-	-	-	-	(123)
74734	Greenbrier Volunteer Fire	0.266%	(2,869)	(6,130)	(6,306)	(4,953)	-	-	(20,258)	2,610	(2,773)	(639)	(4,953)	-	-	(5,757)	(4,479)	(3,355)	(5,667)	-	-	-	-	(14,501)
74624	Greenland Volunteer Police	0.193%	73	(179)	(62)	(247)	-	-	(412)	139	(138)	(32)	(247)	-	-	(287)	(57)	(58)	(130)	-	-	-	-	(123)
74624	Greenwood Rural Volunteer Fire	0.254%	3,897	(5,055)	(6,823)	(4,720)	-	-	(14,899)	2,487	(2,643)	(689)	(4,720)	-	-	(5,487)	1,410	(2,380)	(8,223)	-	-	-	-	(6,288)
74714	Greenwood Volunteer Fire	0.407%	(1,846)	(7,851)	(8,013)	(5,562)	-	-	(18,474)	3,985	(4,238)	(976)	(5,562)	-	-	(6,171)	(5,031)	(3,613)	(1,039)	-	-	-	-	(9,683)
74719	Greenwood Volunteer Fire	0.186%	20,885	10,302	3,955	(3,463)	-	-	31,679	1,826	(1,940)	(447)	(3,463)	-	-	(4,034)	19,959	12,342	4,402	-	-	-	-	35,703
74719	Greenwood Volunteer Fire	0.089%	(1,923)	(174)	-	(2,108)	-	-	(4,209)	-	-	-	-	-	-	-	(2,392)	(714)	-	-	-	-	-	(2,108)
75434	Greens Ferry Volunteer Fire	0.191%	1,813	(5,566)	(2,750)	(5,911)	-	-	(12,414)	3,126	(3,324)	(765)	(5,911)	-	-	(6,894)	(1,313)	(2,242)	(1,565)	-	-	-	-	(5,520)
76334	Grove Township Volunteer Fire	0.202%	3,155	(3,752)	(2,688)	(6,473)	-	-	(10,218)	1,976	(2,103)	(844)	(3,752)	-	-	(4,363)	1,179	(1,649)	(1,584)	-	-	-	-	(2,054)
77604	Grubb Volunteer Fire	0.239%	8,362	2,232	2,291	(4,446)	-	-	8,649	2,243	(2,491)	(576)	(4,446)	-	-	(5,168)	6,019	4,323	3,075	-	-	-	-	13,817
77604	Groves Spring Volunteer Fire	0.211%	1,023	(1,217)	-	(1,501)	-	-	(3,741)	1,023	(1,217)	-	(1,501)	-	-	(3,741)	1,023	(1,217)	-	-	-	-	-	(3,741)
77804	Gundon Volunteer Fire	0.167%	(2,306)	(3,818)	(1,672)	(3,048)	-	-	(10,844)	1,606	(1,708)	(363)	(3,048)	-	-	(5,543)	(3,912)	(2,110)	(1,279)	-	-	-	-	(7,301)
77574	Guy Community Volunteer Fire	0.161%	8,639	5,322	5,470	(2,996)	-	-	16,461	1,275	(1,676)	(386)	(2,996)	-	-	(3,477)	7,084	6,098	5,836	-	-	-	-	19,038
77634	Hackett Volunteer Fire	0.289%	10,869	1,266	7,066	(652)	-	-	18,249	1,266	(1,266)	(652)	(652)	-	-	(6,057)	8,117	4,186	-	-	-	-	-	(3,123)
77624	Hackett Volunteer Fire	0.014%	174	(95)	25	(166)	-	-	(160)	146	(148)	(34)	(166)	-	-	(36)	34	53	59	-	-	-	-	146
78604	Hagerhill Hill #1	0.198%	(1,768)	(4,106)	(1,860)	(3,686)	-	-	(10,600)	1,629	(2,896)	(476)	(3,686)	-	-	(4,286)	(1,710)	(2,040)	(564)	-	-	-	-	(6,314)
78904	Haley Volunteer Fire	0.129%	8,000	2,129	8,000	(2,731)	-	-	15,398	1,253	(1,376)	(2,331)	(2,731)	-	-	(4,126)	1,416	(605)	(435)	-	-	-	-	(3,146)
79534	Hamburg Volunteer Fire	0.272%	2,171	(4,163)	(2,037)	(5,648)	-	-	(9,747)	2,842	(2,066)	(651)	(5,648)	-	-	(5,868)	(4,48)	4,917	(1,386)	-	-	-	-	(3,489)
80434	Hampson Volunteer Fire	0.133%	(7,292)	(9,405)	(4,741)	(2,476)	-	-	(26,406)	1,304	(1,387)	(319)	(2,476)	-	-	(2,879)	(6,396)	(8,018)	(7,112)	-	-	-	-	(23,526)
80424	Harrison Volunteer Police	0.128%	(1,385)	(1,744)	-	(2,385)	-	-	(5,514)	-	-	-	-	-	-	(1,385)	(1,744)	-	-	-	-	-	-	(3,129)
80794	Head Cove Fire Prod District	0.233%	250	(1,831)	2,883	(4,708)	-	-	(3,506)	2,480	(2,638)	(607)	(4,708)	-	-	(4,573)	(2,230)	807	3,400	-	-	-	-	2,067
81234	Heald Volunteer Fire	0.066%	59	(228)	1,711	(1,219)	-	-	223	641	(883)	(157)	(1,219)	-	-	(1,418)	(582)	455	1,868	-	-	-	-	1,741
81324	Heald Volunteer Fire	0.295%	4,399	6,062	3,788	(4,399)	-	-	14,844	4,399	(4,399)	(6,062)	(4,399)	-	-	(4,399)	6,062	3,788	(4,399)	-	-	-	-	(4,399)
81324	Heald Volunteer Fire	0.025%	2,735	2,136	6,884	(459)	-	-	6,884	241	(257)	(59)	(459)	-	-	(584)	2,534	2,389	2,195	-	-	-	-	7,118
81414	Heald Volunteer Fire	0.161%	(2,778)	(2,663)	(614)	(2,996)	-	-	(9,047)	1,875	(1,676)	(386)	(2,996)	-	-	(3,477)	(4,533)	(6,099)	(6,099)	-	-	-	-	(5,570)
81624	Heald Volunteer Fire	0.182%	(1,378)	(2,664)	(2,664)	(2,664)	-	-	(12,360)	2,664	(2,664)	(2,664)	(2,664)	-	-	(10,332)	(4,548)	(5,648)	(5,648)	-	-	-	-	(18,148)
82504	Hennings Volunteer Fire	0.199%	(3,599)	(4,751)	(2,272)	(3,697)	-	-	(14,297)	1,849	(2,072)	(477)	(3,697)	-	-	(4,279)	(5,508)	(2,879)	(1,795)	-	-	-	-	(9,782)
82504	Hennings Volunteer Police	0.009%	(3,162)	-	-	(3,162)	-	-	(6,324)	-	-	-	(6,324)	-	-	(12,648)	-	-	-	-	-	-	-	(12,648)
83664	Herron Volunteer Police	0.093%	1,426	4,686	(4,419)	(2,827)	-	-	747	(796)	(183)	(1,419)	(2,827)	-	-	(1,650)	(2,813)	2,221	4,860	-	-	-	-	4,271
83624	Herron Volunteer Police	0.093%	1,211	(354)	(658)	(1,730)	-	-	(2,947)	911	(969)	(223)	(1,730)	-	-	(3,085)	900	(285)	(131)	-	-	-	-	(350)
84334	Herron Volunteer Fire	0.236%	2,712	(2,451)	830	(4,644)	-	-	(4,353)	2,447	(2,602)	(599)	(4,644)	-	-	(5,398)	265	131	1,429	-	-	-	-	1,845
84334	Herron Volunteer Fire	0.019%	(569)	(1,211)	(231)	(1,611)	-	-	(3,622)	1,211	(1,316)	(376)	(1,611)	-	-	(3,243)	569	1,211	(1,779)	-	-	-	-	389
84734	Hickell Volunteer Fire	0.222%	(6,755)	(7,038)	(5,480)	(3,934)	-	-	(20,207)	2,042	(2,204)	(607)	(3,934)	-	-	(4,543)	(8,447)	(4,834)	(1,574)	-	-	-	-	(15,654)
84764	Hickell Volunteer Police	0.025%	(2,636)	(1,495)	1,008	(972)	-	-	(4,093)	1,192	(543)	(125)	(972)	-	-	(1,130)	(1,148)	1,143	1,143	-	-	-	-	(2,963)
84924	Hickell Volunteer Fire	0.148%	1,480	(1,358)	(79)	(2,838)	-	-	(4,287)	1,480	(1,587)	(668)	(2,838)	-	-	(4,287)	1,480	1,358	(79)	-	-	-	-	(807)
85324	Hiem Volunteer Fire	0.222%	1,422	(1,416)	1,242	(4,687)	-	-	(4,487)	1,422	(1,416)	(665)	(4,687)	-	-	(4,487)	1,422	2,208	(4,687)	-	-	-	-	(6,665)
86214	Heber Springs Volunteer Fire	0.386%	789	(4,132)	(1,741)	(5,684)	-	-	(10,768)	2,994	(1,183)	(733)	(5,684)	-	-	(6,608)	(2,295)	(947)	(1,038)	-	-	-	-	(4,160)
86564	Hector Volunteer Police	0.028%	343	(1,669)	(1,404)	(513)	-	-	(3,543)	294	(287)	(66)	(513)	-	-	(1,996)	730	(1,382)	(1,382)	-	-	-	-	(2,647)
86624	Helena-West Helena Volunteer Fire	0.104%	1,154	904	332	(1,748)	-	-	1,748	979	314	(979)	(1,748)	-	-	(1,748)	979	314	1,129	-	-	-	-	2,373
86624	Helena-West Helena Volunteer Fire	0.104%	(3,635)	(8,188)	(1,932)	(3,184)	-	-	(17,960)	1,657	(1,082)	(249)	(3,184)	-	-	(2,246)	(10,588)	(2,533)	(1,729)	-	-	-	-	(3,350)
87534	Henrieville Volunteer Fire	0.169%	1,044	(4,884)	(8,833)	(

Arkansas Local Police and Fire Retirement System
Additional GASB No. 68 Disclosures as of December 31, 2019
Schedule of LOPFI Volunteer Deferred Inflows and Outflows by Year

Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows							Schedule of Deferred Inflows and Outflows - Proportional Share of Collective Amounts							Schedule of Deferred Inflows and Outflows - Employer Specific Change in Proportion						
			2020	2021	2022	2023	2024	Thereafter	Total	2020	2021	2022	2023	2024	Thereafter	Total	2020	2021	2022	2023	2024	Thereafter	Total
1080414	Kennett Volunteer Fire	0.186%	251	(2,442)	(888)	(3,460)	-	-	(5,791)	1,823	(1,939)	(440)	(3,460)	-	-	(4,022)	(1,572)	(503)	(422)	-	-	-	(2,497)
1080624	Kennett Volunteer Fire	0.066%	654	1,035	362	(1,272)	-	-	1,342	647	(688)	(358)	(1,272)	-	-	(1,426)	(1,426)	1,741	1,620	-	-	-	2,768
1081214	Koo Volunteer Fire	0.046%	2,603	1,603	2,366	(1,751)	(91)	(228)	3,982	923	(601)	(2,754)	(1,603)	-	-	(2,352)	1,901	923	2,534	-	-	-	6,796
1085534	Knoxville Volunteer Fire	0.079%	(7,169)	(3,199)	4,660	(1,477)	-	-	(12,251)	2,883	(827)	(390)	(6,477)	-	-	(7,947)	(7,947)	(2,372)	(216)	-	-	-	(10,535)
1087134	Krookoo Kovek Volunteer Fire	0.291%	10,755	9,992	12,053	(5,146)	-	-	27,384	2,758	(3,079)	(699)	(5,446)	-	-	(6,297)	7,902	13,027	12,732	-	-	-	33,681
1100224	Lake City Volunteer Fire	0.256%	(1,024)	(10,588)	(4,728)	(26,413)	-	-	(42,753)	(2,648)	(2,648)	(4,728)	(26,413)	-	-	(35,437)	(3,511)	(3,511)	(9,472)	-	-	-	(20,958)
1104004	Lake Hamilton Fire Protection District	0.241%	27,273	23,911	(4,490)	-	-	88,449	2,266	(2,516)	(579)	(4,490)	-	-	(2,129)	24,789	24,789	24,490	-	-	-	74,068	
1103774	Lake Hamilton Volunteer Fire	0.015%	(41,455)	(36,586)	(42,533)	(270)	-	-	(120,864)	142	(151)	(35)	(270)	-	-	(314)	(4,197)	(16,433)	(42,518)	-	-	-	(120,550)
1106134	Lake Maumelle Area Rd	0.375%	9,779	8,591	14,311	(6,969)	-	-	26,971	3,672	(3,908)	(699)	(6,969)	-	-	(6,167)	6,167	12,855	15,510	-	-	-	34,172
1120734	Lake Village Volunteer Fire	0.242%	1,497	(3,623)	(2,197)	(4,492)	-	-	(8,815)	2,266	(2,517)	(579)	(4,492)	-	-	(5,222)	(689)	(1,196)	(1,618)	-	-	-	(3,593)
1111824	Lakeview Volunteer Police	0.404%	3,789	894	(174)	(743)	-	-	3,766	392	(417)	(96)	(743)	-	-	(864)	3,397	1,311	(78)	-	-	-	4,630
1086234	Lamar Volunteer Fire	0.199%	2,130	766	3,055	(3,703)	-	-	2,428	2,428	(2,075)	(478)	(3,200)	-	-	(4,305)	359	2,841	3,253	-	-	-	6,733
1126634	Lands Volunteer Fire	0.159%	4,752	(134)	965	(2,517)	-	-	3,066	1,326	(1,410)	(325)	(2,517)	-	-	(2,926)	3,426	1,276	1,290	-	-	-	5,992
1130434	Laroca Volunteer Fire	0.173%	(324)	(3,596)	(2,016)	(3,225)	-	-	(9,261)	1,700	(1,807)	(416)	(3,225)	-	-	(3,748)	(2,124)	(1,799)	(1,600)	-	-	-	(5,513)
1130824	Laroca Volunteer Police	0.065%	(959)	1,969	819	(1,215)	-	-	1,127	641	(683)	(157)	(1,215)	-	-	(1,412)	(2,234)	313	976	-	-	-	55
1132004	Lawson-Urbana Volunteer Fire	0.166%	867	(2,093)	(745)	(2,966)	-	-	(4,573)	1,563	(1,652)	(383)	(2,966)	-	-	(3,448)	(690)	(431)	(562)	-	-	-	(4,489)
1133934	Lazy Acres Volunteer Fire	0.088%	428	(1,052)	(373)	(1,483)	-	-	(2,486)	782	(831)	(193)	(1,483)	-	-	(1,723)	(354)	(221)	(182)	-	-	-	(3,571)
1140134	Leadville Volunteer Fire	0.207%	(992)	(4,272)	(1,587)	(4,967)	-	-	(14,273)	2,617	(2,783)	(641)	(4,967)	-	-	(5,774)	(3,689)	(1,844)	(2,544)	-	-	-	(6,499)
1140124	Leadville Volunteer Police	0.000%	(632)	(676)	(1,262)	(676)	-	-	(2,700)	-	-	-	-	-	-	-	(632)	(676)	(1,262)	-	-	-	(2,700)
1143604	Lead Hill Volunteer Fire	0.172%	(556)	(3,668)	(2,124)	(3,200)	-	-	(9,548)	1,687	(1,793)	(413)	(3,200)	-	-	(5,179)	(2,243)	(1,875)	(1,711)	-	-	-	(5,829)
1150034	Lepanto Volunteer Fire	0.240%	(347)	(5,654)	(343)	(5,396)	-	-	(11,340)	690	(690)	(5,396)	(5,396)	-	-	(6,272)	(1,390)	(2,611)	(15)	-	-	-	(8,288)
1151734	Leslie Volunteer Fire	0.187%	(4,032)	(2,127)	(1,218)	(15,378)	-	-	(23,755)	1,445	(1,508)	(554)	(2,711)	-	-	(3,160)	(4,677)	(2,791)	(2,884)	-	-	-	(12,152)
1152534	Lewisville Volunteer Fire	0.241%	2,441	(2,053)	2,698	(4,376)	-	-	(1,389)	2,257	(2,508)	(577)	(4,475)	-	-	(1,200)	84	455	3,275	-	-	-	3,814
1153334	Liberty Volunteer Fire	0.240%	(44,077)	(6,971)	(3,589)	(4,521)	-	-	(57,127)	2,682	(2,533)	(583)	(4,521)	-	-	(5,235)	(1,659)	(4,438)	(2,973)	-	-	-	(44,427)
1161434	Lincoln Volunteer Fire	0.219%	(5,734)	(9,796)	(7,906)	(25,704)	-	-	(49,140)	2,313	(2,382)	(518)	(4,902)	-	-	(4,964)	(7,812)	(6,852)	(7,841)	-	-	-	(21,196)
1161424	Lincoln Volunteer Police	0.007%	747	576	477	(124)	-	-	1,676	699	(116)	(124)	645	-	-	1,276	682	645	593	-	-	-	1,520
1164934	Linswood-Mosswood Volunteer Fire	0.174%	6,647	678	(642)	(1,244)	-	-	3,419	2,709	(1,814)	(418)	(3,244)	-	-	(3,771)	4,938	2,496	(224)	-	-	-	7,210
1175734	Littic Flock Volunteer Fire	0.129%	(1,374)	(2,197)	281	(3,848)	-	-	(6,518)	1,181	(1,210)	(518)	(2,197)	-	-	(2,589)	(1,185)	(1,185)	(2,582)	-	-	-	(5,359)
1175724	Littic Flock Volunteer Police	(1,759)	(2,199)	(1,325)	(157)	-	-	(5,890)	67	(157)	(517)	-	-	-	-	(1,202)	(2,019)	(1,258)	-	-	-	(5,289)	
1170334	Lockburg Volunteer Fire	0.279%	1,978	(2,418)	(121)	(5,181)	-	-	(5,742)	2,283	(2,403)	(668)	(5,181)	-	-	(6,024)	(750)	485	547	-	-	-	282
1180034	London Rural Volunteer Fire	0.236%	(1,283)	1,478	(10,829)	(4,928)	-	-	(15,642)	1,478	(1,478)	(4,928)	(4,928)	-	-	(4,928)	(1,480)	(1,480)	(1,480)	-	-	-	(1,480)
1176234	Loose Rock Volunteer Fire	0.173%	(7,373)	(7,148)	(2,344)	(2,224)	-	-	(19,129)	1,778	(1,260)	(387)	(2,224)	-	-	(2,586)	(8,908)	(5,902)	(2,447)	-	-	-	(17,373)
1180034	Lonoke Volunteer Fire	0.305%	4,201	(3,395)	(2,720)	(5,674)	-	-	(7,588)	2,999	(3,179)	(732)	(5,674)	-	-	(6,595)	1,211	(216)	(1,988)	-	-	-	(693)
1180034	Lonoke Volunteer Police	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1185134	Lossau Volunteer Fire	0.133%	(1,215)	(3,186)	(620)	(2,471)	-	-	(7,492)	1,302	(1,385)	(319)	(2,471)	-	-	(3,170)	(2,517)	(1,801)	(301)	-	-	-	(4,619)
1190834	Lowell Volunteer Fire	0.038%	(30,576)	(5,469)	(4,171)	(704)	-	-	(20,202)	1,311	(395)	(91)	(704)	-	-	(819)	(10,447)	(5,074)	(4,880)	-	-	-	(20,113)
1190824	Lowell Volunteer Police	0.053%	92	347	827	2,522	-	-	3,687	327	(523)	(99)	2,522	-	-	3,275	446	616	2,541	-	-	-	5,968
1195934	Luxora Volunteer Fire	0.134%	1,610	(2,755)	(2,863)	(2,494)	-	-	(6,722)	1,374	(1,398)	(322)	(2,494)	-	-	(2,900)	296	(1,357)	(2,541)	-	-	-	(3,662)
1199134	Lyme Volunteer Fire	0.198%	4,188	(2,723)	(3,624)	(3,688)	-	-	(5,647)	1,943	(2,075)	(476)	(3,688)	-	-	(4,285)	2,445	(656)	(3,148)	-	-	-	(1,359)
1209234	Magnolia Volunteer Fire	0.025%	(2,111)	(4,978)	(1,644)	(978)	-	-	(9,716)	540	(540)	(1,644)	(1,644)	-	-	(1,133)	(3,093)	(2,246)	(2,246)	-	-	-	(5,585)
1218134	Magnolia Volunteer Fire	0.094%	4,389	(5,933)	(3,022)	(1,744)	-	-	(10,228)	1,917	(2,225)	(1,744)	(3,469)	-	-	(2,377)	(2,956)	(2,867)	(2,867)	-	-	-	(8,577)
1218124	Magnolia Volunteer Police	0.158%	1,247	(2,338)	298	(2,929)	-	-	(3,162)	1,441	(1,641)	(378)	(2,929)	-	-	(3,404)	363	(717)	676	-	-	-	242
12291074	Mahoning Volunteer Fire	0.107%	7,133	1,074	7,168	(3,324)	-	-	(11,548)	1,174	(1,174)	(3,324)	(3,324)	-	-	(3,206)	3,206	3,206	3,206	-	-	-	3,206
1230434	Mannish Spring Volunteer Fire	0.303%	6,993	(2,167)	(4,527)	(5,626)	-	-	(15,272)	2,644	(3,155)	(726)	(5,626)	-	-	(6,541)	262	984	(3,801)	-	-	-	814
1284134	Manila Volunteer Fire	0.270%	6,786	(1,650)	(2,050)	(5,015)	-	-	(13,929)	2,643	(2,810)	(647)	(5,015)	-	-	(5,829)	4,143	1,140	(1,804)	-	-	-	3,900
1284124	Manila Volunteer Police	0.000%	95,919	695	-	-	-	-	(96,614)	-	-	-	-	-	-	-	-	-	-	-	-	-	(96,614)
1290034	Manitowish Volunteer Fire	0.279%	4,479	99	1,388	(2,918)	-	-	1,577	1,633	(1,633)	(2,918)	(2,918)	-	-	(3,392)	3,142	2,994	1,764	-	-	-	10,000
1285734	Manitowish Volunteer Police	0.000%	(640)	(1,402)	(1,378)	-	-	(3,420)	-	-	-	-	-	-	-	(640)	(1,402)	(1,378)	-	-	-	(3,420)	
1267234	Marble Volunteer Fire	0.313%	383	(1,087)	(471)	(1,474)	-	-	(2,993)	659	(717)	(526)	(1,474)	-	-	(990)	(396)	(261)	(227)	-	-	-	(882)
1308034	Marion Volunteer Fire	0.190%	(1,180)	(2,121)	(1,340)	(2,989)	-	-	(7,630)	2,088	(2,121)	(3,268)	(2,989)	-	-	(3,159)	(2,032)	(3,268)	(2,032)	-	-	-	(11,519)
1308024	Marion Volunteer Police	0.000%	(2,854)	(690)	32	(6)	-	(3,518)	4	(6)	(6)	-	-	-	-	(7)	(2,958)	(688)	33	-	-	(3,611)	
1278534	Marion Volunteer Fire	0.396%	(1,028)	92	3,991	(7,245)	-	-	(9,326)	3,818	(4,690)	(955)	(7,245)	-	-	(4,422)	(4,846)	4,902	4,926	-	-	-	5,072
1278524	Marion Volunteer Police	0.182%	4,298	(137)	(2,089)	(2,089)	-	-	(8,513)	1,122	(1,209)	(299)	(2,089)	-	-	(2,288)	1,122	1,208	1,208	-	-	-	4,799
1282824	Marked Tree Volunteer Fire	0.284%	(1,845)	(1,738)	(1,521)	(5,281)	-	-	(12,465)	2,282	(2,959)	(681)	(5,281)	-	-	(6,139)	(3,827)	(4,599)	(3,849)	-	-	-	(10,426)
1297134	Marmakule Volunteer Fire	0.224%	2,444	1,319	2,265	(6,683)	-	-	(6,665)	1,665	(2,624)	(664)	(6,683)	-	-	(5,444)	1,737	3,063	(3,607)	-	-	-	10,009
1297124	Marmakule Volunteer Police	0.000%	3,485	(1,489)	985	(7,485)	-	-	(4,489)	1,489	(1,489)	(985)	(7,485)	-	-	(4,489)	1,489	1,489	1,489	-	-	-	4,489
1305634	Marshall Volunteer Fire	0.238%	(900)	(4,955)	(3,763)	(4,428)	-	-	(13,286)	2,332	(2,481)	(571)	(4,428)	-	-	(5,148)	(2,832)	(2,114)	(3,192)	-	-	-	(8,138)
1305624	Marshall Volunteer Police	0.000%	145	(149)	(126)	(494)	-	-	(838)	149	(277)	(64)	(494)	-	-	(575)	(115)	(27)	(62)	-	-	-	(249)
1306034	Marvell Volunteer Fire	0.260%	2,569	(2,559)	(2,559)	(2,559)	-	-	(10,246)	2,569	(2,569)	(2,559)	(2,559)	-	-	(10,246)	2,569	2,569	2,569	-	-	-	10,246
1306024	Mar																						

Arkansas Local Police and Fire Retirement System
Additional CASB No. 68 Disclosures as of December 31, 2019
Schedule of LOPPI Volunteer Deferred Inflows and Outflows by Year

Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows							Schedule of Deferred Inflows and Outflows - Proportional Share of Collective Amounts							Schedule of Deferred Inflows and Outflows - Employer Specific Change in Proportion						
			2020	2021	2022	2023	2024	Thereafter	Total	2020	2021	2022	2023	2024	Thereafter	Total	2020	2021	2022	2023	2024	Thereafter	Total
1520114	Northeast Saline County Fire	0.050%	(2,011)	(1,710)	58	(1,040)	-	-	(4,749)	551	(580)	(355)	(1,040)	-	-	(1,216)	(1,602)	(1,124)	193	-	-	-	(3,531)
1511814	Northlake Volunteer Fire	0.120%	(1,786)	(2,916)	(1,868)	(2,224)	-	-	(8,814)	1,171	(1,246)	(187)	(2,224)	-	-	(2,586)	(2,577)	(1,690)	(1,581)	-	-	-	(6,028)
1728014	Northlake Volunteer Fire	0.085%	4,312	(4,316)	(1,053)	(2,200)	-	-	(7,581)	(2,304)	(2,304)	(678)	(2,304)	-	-	(6,996)	(6,996)	1,771	(1,771)	-	-	-	299
1547414	Oak Grove Fire Protection Dist. #25	0.188%	(5,411)	(7,179)	(1,132)	(1,487)	-	-	(17,997)	1,839	(1,954)	(450)	(1,487)	-	-	(4,022)	(2,720)	(882)	(682)	-	-	-	(13,457)
1546014	Oak Grove Volunteer Fire	0.080%	4,493	1,431	(1,314)	(1,753)	-	-	3,097	925	(982)	(220)	(1,753)	-	-	(2,038)	3,070	2,113	(982)	-	-	-	5,995
1520214	Oak Trough Volunteer Fire	0.220%	(8,211)	(11,266)	(4,986)	(28,781)	-	-	(52,964)	2,796	(2,330)	(546)	(28,781)	-	-	(41,866)	(41,866)	(8,970)	(4,454)	-	-	-	(53,951)
1555314	Ola Volunteer Fire	0.146%	(1,404)	(3,263)	(1,945)	(2,718)	-	-	(9,330)	1,432	(1,523)	(351)	(2,718)	-	-	(4,006)	(2,836)	(1,740)	(1,594)	-	-	-	(6,170)
1555214	Ola Volunteer Police	0.014%	(1,308)	(1,222)	(22)	(264)	-	-	(3,716)	140	(148)	54	(264)	-	-	(300)	(1,448)	26	12	-	-	-	(1,410)
1566014	Oppala Volunteer Fire	0.247%	3,542	(1,766)	(466)	(4,955)	-	-	(5,385)	2,422	(2,573)	(693)	(4,955)	-	-	(5,341)	1,120	809	137	-	-	-	2,056
1566014	Oppala Volunteer Police	0.001%	74	66	66	(12)	-	-	188	77	(7)	(12)	-	-	(14)	67	67	67	-	-	-	202	
1578014	Ossaola Volunteer Fire	0.066%	(6,130)	(4,409)	(1,020)	(1,236)	-	-	(14,795)	451	(92)	(159)	(1,236)	-	-	(1,436)	(6,781)	(3,171)	(2,861)	-	-	-	(13,539)
1578014	Ossaola Volunteer Police	0.009%	2,417	(235)	(171)	(1,428)	-	-	782	(83)	(191)	(1,483)	-	-	-	(1,723)	3,825	498	(180)	-	-	-	2,153
1579214	Ouachita Co Fd #1	0.193%	1,663	(1,257)	(1,607)	(3,596)	-	-	(4,797)	1,885	(2,015)	(644)	(3,596)	-	-	(4,180)	(2,522)	758	(1,143)	-	-	-	(617)
1582214	Osley Volunteer Fire	0.186%	3,420	(1,394)	(498)	(1,977)	-	-	(4,297)	1,043	(1,108)	(255)	(1,977)	-	-	(2,297)	(277)	(286)	(243)	-	-	-	2,048
1585714	Orank Volunteer Fire	0.215%	(8,712)	(7,562)	(2,113)	(22,422)	-	-	(37,812)	2,102	(2,226)	(319)	(23,901)	-	-	(40,460)	(40,460)	(5,256)	(1,602)	-	-	-	(17,722)
1585714	Orank Volunteer Police	0.092%	(1,030)	(2,054)	(672)	(1,705)	-	-	(5,481)	898	(955)	(220)	(1,705)	-	-	(3,982)	(1,928)	(1,119)	(452)	-	-	-	(3,499)
1599714	Pangburn Volunteer Fire	0.308%	5,204	209	1,259	(5,731)	-	-	1,001	3,019	(3,212)	(739)	(5,731)	-	-	(6,663)	2,245	3,421	1,998	-	-	-	7,664
1599714	Pangburn Volunteer Police	0.013%	1,455	869	(1,315)	(247)	-	-	139	(136)	(32)	(247)	-	-	-	(287)	3,225	78	(1,283)	-	-	-	120
1616014	Paragould Volunteer Fire	0.120%	6,275	3,162	3,252	(2,222)	-	-	10,467	1,171	(1,245)	(287)	(2,222)	-	-	(2,583)	5,104	4,407	3,539	-	-	-	13,600
1616014	Paragould Volunteer Police	0.094%	576	(1,130)	(326)	(1,751)	-	-	(2,631)	923	(981)	(226)	(1,751)	-	-	(2,035)	(473)	(149)	(100)	-	-	-	(986)
1621414	Paris Volunteer Fire	0.220%	3,356	(2,280)	(1,053)	(4,240)	-	-	(4,188)	2,213	(2,354)	(542)	(4,240)	-	-	(4,884)	1,143	66	66	-	-	-	686
1626014	Parkas Volunteer Fire	0.160%	(2,681)	(711)	(2,516)	(1,265)	-	-	(6,169)	1,265	(1,663)	(483)	(2,516)	-	-	(4,455)	963	(396)	(500)	-	-	-	239
1617614	Parks Volunteer Fire	0.107%	(7,817)	(5,991)	(8,085)	-	-	(18,913)	-	-	-	-	-	-	-	(7,017)	(594)	(510)	(1,000)	-	-	-	(18,013)
1619314	Parthenon Volunteer Fire	0.119%	(2,04)	(1,641)	(635)	(2,218)	-	-	(4,790)	1,165	(1,236)	(285)	(2,218)	-	-	(2,500)	(1,629)	(403)	(350)	-	-	-	(2,182)
1621314	Parthenon Volunteer Fire	0.119%	(1,96)	(4,027)	(1,941)	(2,384)	-	-	(8,314)	1,474	(1,678)	(424)	(2,384)	-	-	(4,076)	(1,770)	(2,353)	(1,600)	-	-	-	(6,680)
1621314	Parthenon Volunteer Police	0.026%	(725)	(420)	(201)	(480)	-	-	(1,426)	201	(209)	(62)	(480)	-	-	(558)	(978)	(151)	(139)	-	-	-	(1,248)
1627014	Pea Ridge Volunteer Fire	0.479%	6,241	(1,125)	(2,890)	(8,897)	-	-	(6,669)	4,488	(4,985)	(1,148)	(8,897)	-	-	(10,342)	1,551	3,862	(1,742)	-	-	-	3,673
1627014	Pea Ridge Volunteer Police	0.059%	478	(197)	(43)	(130)	-	-	197	(130)	(137)	(43)	(130)	-	-	(281)	(41)	(193)	(151)	-	-	-	(981)
1626214	Peel Volunteer Fire & Rescue	0.189%	356	(3,686)	(8,293)	(3,505)	-	-	(10,148)	1,447	(1,964)	(452)	(3,505)	-	-	(4,941)	(1,511)	(1,722)	(2,841)	-	-	-	(6,074)
1626214	Peel Volunteer Police	0.009%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1621414	Perkins Volunteer Fire	0.175%	(1,122)	(4,870)	(1,148)	(3,213)	-	-	(12,353)	1,405	(1,800)	(414)	(3,213)	-	-	(3,734)	(2,815)	(3,070)	(2,734)	-	-	-	(8,619)
1633014	Philadelphia Volunteer Fire	0.225%	4,482	240	1,260	(4,187)	-	-	1,860	2,206	(2,346)	(540)	(4,187)	-	-	(4,887)	2,276	2,586	1,865	-	-	-	6,727
1633714	Piggott Volunteer Fire	0.203%	2,109	(1,087)	1,263	(5,441)	-	-	(3,156)	2,866	(3,049)	(702)	(5,441)	-	-	(6,326)	(757)	1,962	1,965	-	-	-	3,170
1646214	Pine Bluff Volunteer Fire	0.086%	(6,286)	(9,243)	957	(14,837)	-	-	(24,473)	833	(827)	(1,483)	(14,837)	-	-	(10,025)	(6,417)	(3,511)	(1,448)	-	-	-	(18,478)
1648914	Pine Ridge Volunteer Fire	0.180%	(1,860)	(2,229)	(1,597)	(1,238)	-	-	(6,917)	861	(922)	(159)	(1,238)	-	-	(1,478)	(1,711)	(1,537)	(1,448)	-	-	-	(4,688)
1649714	Pine Village Volunteer Fire	0.123%	(6,212)	(4,961)	(1,938)	(2,284)	-	-	(15,395)	1,204	(1,280)	(295)	(2,284)	-	-	(2,855)	(7,146)	(3,681)	(1,643)	-	-	-	(12,740)
1651014	Pineville Volunteer Fire	0.124%	5,495	(4,696)	5,895	(2,207)	-	-	(3,308)	4,207	(4,207)	(6,207)	(2,207)	-	-	(2,215)	(931)	3,007	3,007	-	-	-	3,007
1652714	Piney Point Volunteer Fire	0.140%	15,695	12,874	13,818	(2,595)	-	-	39,792	1,367	(1,260)	(395)	(2,595)	-	-	(3,017)	14,228	14,228	14,153	-	-	-	42,809
1657814	Planview Volunteer Fire	0.225%	(2,21)	(5,522)	(3,965)	(4,685)	-	-	(14,491)	2,467	(2,624)	(604)	(4,685)	-	-	(5,444)	(2,798)	(2,898)	(3,361)	-	-	-	(9,047)
1658114	Plumbeville Volunteer Fire	0.050%	(8,560)	(2,607)	(1,662)	(2,388)	-	-	(13,623)	1,432	(1,523)	(388)	(2,388)	-	-	(2,402)	(1,399)	(1,273)	(1,273)	-	-	-	(4,347)
1651114	Plumerville Volunteer Fire	0.166%	(3,640)	(7,916)	(6,256)	(2,968)	-	-	(20,864)	1,563	(1,662)	(383)	(2,968)	-	-	(4,448)	(5,027)	(3,534)	(3,534)	-	-	-	(15,544)
1669014	Possumton Volunteer Fire	0.213%	(292)	(5,377)	(4,898)	(1,965)	-	-	(14,532)	2,029	(2,222)	(511)	(1,965)	-	-	(4,609)	(2,381)	(3,155)	(4,387)	-	-	-	(9,923)
1669014	Possumton Volunteer Police	0.009%	3,456	(417)	(2,583)	(2,388)	-	-	(6,833)	678	(721)	(186)	(2,388)	-	-	(11,496)	2,278	(2,348)	(2,419)	-	-	-	663
1667514	Possa Volunteer Fire	0.094%	(3,743)	(555)	3,352	(1,746)	-	-	(6,973)	2,891	(2,925)	(1,746)	-	-	-	(5,029)	1,669	444	2,577	-	-	-	1,352
1671314	Pottland Volunteer Fire	0.066%	(1,842)	(1,680)	(900)	(1,236)	-	-	(4,878)	861	(922)	(159)	(1,236)	-	-	(1,436)	(1,693)	(908)	(110)	-	-	-	(2,751)
1681814	Private Volunteer Fire	0.209%	2,539	(2,555)	(2,480)	(4,439)	-	-	(8,761)	2,598	(2,499)	(575)	(4,439)	-	-	(5,153)	189	344	1,511	-	-	-	(1,378)
1683214	Private Volunteer Police	0.053%	4,49	3,741	499	(976)	-	-	5,810	3,741	(976)	3,741	(976)	-	-	(4,813)	3,066	3,066	3,066	-	-	-	2,788
1675614	Prairie Grove Volunteer Fire	0.308%	3,965	(3,514)	(1,188)	(5,734)	-	-	(6,968)	3,021	(3,213)	(740)	(5,734)	-	-	(6,662)	974	72	(48)	-	-	-	598
1675614	Prairie Grove Volunteer Police	0.048%	1,361	(1,180)	(153)	(741)	-	-	(713)	398	(415)	(96)	(741)	-	-	(866)	974	(765)	(57)	-	-	-	146
1679014	Prescott Volunteer Fire	0.160%	(4,984)	(10,494)	(8,831)	(12,718)	-	-	(32,927)	1,432	(1,323)	(1,181)	(12,718)	-	-	(14,361)	(2,811)	(2,811)	(2,726)	-	-	-	(10,134)
1685314	Palaks Co Volunteer Fire	0.166%	2,538	808	2,126	(2,966)	-	-	(1,626)	1,563	(1,662)	(383)	(2,966)	-	-	(3,448)	(978)	1,370	2,507	-	-	-	5,954
1691414	Pyatt Rural Fire & Def Assoc	0.175%	1,429	(2,155)	(756)	(1,546)	-	-	(4,086)	1,563	(1,819)	(531)	(1,546)	-	-	(3,773)	118	2,170	2,507	-	-	-	(353)
1692414	Quail Creek Volunteer Fire	0.041%	(2,284)	(89)	(534)																		

Arkansas Local Police and Fire Retirement System
Additional GASB No. 68 Disclosures as of December 31, 2019
Schedule of LOPFI Volunteer Deferred Inflows and Outflows by Year

Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows							Schedule of Deferred Inflows and Outflows - Proportions Share of Collective Amounts							Schedule of Deferred Inflows and Outflows - Employer Specific Change in Proportion						
			2020	2021	2022	2023	2024	Thereafter	Total	2020	2021	2022	2023	2024	Thereafter	Total	2020	2021	2022	2023	2024	Thereafter	Total
1873224	Saltpur Springs Volunteer Police	0.01%	142	123	132	(25)	-	-	772	137	(149)	(3)	(23)	-	-	(479)	129	137	133	-	-	-	401
1874014	Sunnet Volunteer Fire	0.201%	4,276	2,868	4,267	(3,748)	-	-	8,385	1,973	(2,099)	(483)	(1,544)	-	-	(4,124)	3,901	4,064	4,870	-	-	-	12,735
1877514	Sunnyland Volunteer Fire	0.169%	1,716	(743)	(2,093)	(4,367)	-	-	(7,419)	(1,662)	(1,863)	(2,363)	(2,967)	-	-	(8,855)	153	133	(431)	-	-	-	(659)
1878334	Sunset Rural Volunteer Fire	0.119%	613	(1,402)	(591)	(2,218)	-	-	(3,998)	1,169	(1,243)	(286)	(2,218)	-	-	(2,578)	(556)	(359)	(305)	-	-	-	(1,220)
1880314	Sweet Home Volunteer Fire	0.009%	(2,337)	(3,408)	1	-	-	(6,244)	-	-	-	-	-	-	-	(2,837)	(3,498)	1	-	-	-	(6,244)	
1878134	Swifton Volunteer Fire	0.199%	229	(2,093)	378	(1,695)	-	-	(5,099)	1,948	(2,070)	477	(1,695)	-	-	(4,294)	1,719	87	887	-	-	-	(891)
1879124	Swifton Volunteer Police	0.002%	252	202	231	(43)	-	-	642	23	(24)	(6)	(43)	-	-	(89)	229	226	237	-	-	-	692
1882134	Taylor Volunteer Fire	0.119%	(3,244)	(3,735)	(2,058)	(2,210)	-	-	(11,225)	1,165	(1,238)	(285)	(2,210)	-	-	(2,588)	(4,409)	(2,475)	(1,751)	-	-	-	(6,657)
1882904	Troxokana Volunteer Police	0.191%	1,479	568	(63)	(247)	-	-	1,739	139	(138)	(32)	(247)	-	-	(287)	349	698	331	-	-	-	2,016
1885334	Thomas Volunteer Fire	0.173%	9,437	5,736	6,630	(3,211)	-	-	18,612	1,691	(1,799)	(414)	(3,211)	-	-	(1,713)	7,766	7,535	7,044	-	-	-	22,345
1880834	Tillar Volunteer Fire	0.187%	7,415	1,063	446	(1,472)	-	-	5,452	1,829	(1,966)	(448)	(1,472)	-	-	(4,077)	5,586	3,009	894	-	-	-	9,489
1868844	Timbo Volunteer Fire	0.266%	9,208	1,245	(1,243)	(4,948)	-	-	4,367	2,668	(2,770)	(628)	(4,948)	-	-	(1,745)	6,782	4,015	6,051	-	-	-	18,112
1906234	Tisonan Volunteer Fire	0.053%	(2,530)	(2,812)	(1,628)	(989)	-	-	(7,955)	522	(554)	(238)	(989)	-	-	(1,149)	(3,048)	(2,258)	(1,590)	-	-	-	(6,886)
1899734	Tontitown Area Volunteer Fire	0.293%	(3,845)	(8,082)	(2,767)	(5,441)	-	-	(20,955)	2,866	(3,049)	(702)	(5,441)	-	-	(6,326)	(6,711)	(4,933)	(2,065)	-	-	-	(13,729)
1908044	Tontitown Volunteer Fire	0.009%	(63)	(682)	(1,273)	-	-	(2,020)	-	-	-	-	-	-	-	(63)	(682)	(1,273)	-	-	-	-	(2,020)
1908024	Tontitown Volunteer Police	0.140%	(1,500)	834	4,669	(2,708)	-	-	1,215	1,427	(1,518)	(349)	(2,708)	-	-	(3,148)	(2,987)	2,352	4,998	-	-	-	4,363
1881734	Town Of St. Charles Volunteer	0.133%	8,015	(2,458)	(6,223)	(2,471)	-	-	2,444	1,302	(1,385)	(319)	(2,471)	-	-	(2,873)	6,713	(1,073)	(501)	-	-	-	5,337
1921734	Tracy Area Volunteer Fire	0.215%	956	(952)	4,417	(1,390)	-	-	762	2,102	(2,235)	(315)	(1,390)	-	-	(4,673)	(1,170)	1,643	4,552	-	-	-	5,799
1922434	Truman Volunteer Fire	0.186%	506	(1,862)	1,847	(4,454)	-	-	(3,163)	1,820	(1,935)	(446)	(4,454)	-	-	(4,015)	(1,314)	73	2,093	-	-	-	852
1922424	Truman Volunteer Police	0.040%	2,748	2,865	2,396	(741)	-	-	7,208	390	(415)	(96)	(741)	-	-	(862)	2,358	320	2,492	-	-	-	8,130
1911134	Tuckerman Volunteer Fire	0.262%	2,187	1,405	(2,969)	(4,866)	-	-	(753)	2,564	(2,728)	(628)	(4,866)	-	-	(5,654)	(377)	2,321	2,977	-	-	-	4,921
1911124	Tuckerman Volunteer Police	0.053%	2,414	(99)	(287)	1,101	-	-	(554)	1,552	(22)	(99)	(287)	-	-	(1,149)	1,892	315	2,259	-	-	-	2,259
1921234	Tull Fire & Rescue	0.120%	(3,822)	(4,326)	(3,223)	(2,224)	-	-	(13,595)	1,171	(1,240)	(287)	(2,224)	-	-	(2,586)	(4,993)	(3,080)	(2,036)	-	-	-	(11,009)
1935044	Turrell Volunteer Fire	0.040%	2,556	848	(186)	(741)	-	-	2,877	397	(415)	(96)	(741)	-	-	(862)	2,586	1,263	390	-	-	-	3,739
1936434	Turk Creek Volunteer Fire	0.249%	30,184	24,452	24,452	44,979	-	-	104,799	64,979	(64,979)	64,979	(64,979)	-	-	(7,366)	27,441	37,241	26,641	-	-	-	131,365
1937234	Tyronsa Volunteer Fire	0.176%	2,618	(1,132)	(700)	(4,026)	-	-	(3,340)	2,120	(2,256)	(548)	(4,026)	-	-	(3,408)	1,124	1,134	(181)	-	-	-	1,441
1937224	Tyronsa Volunteer Police	0.041%	3,746	2,988	2,498	(754)	-	-	8,448	397	(422)	(97)	(754)	-	-	(876)	3,339	3,390	2,935	-	-	-	9,324
1939044	Umpire Volunteer Fire	0.290%	(2,982)	(3,989)	(1,908)	(2,989)	-	-	(13,908)	1,908	(2,082)	(484)	(2,989)	-	-	(3,255)	(4,848)	(3,498)	(1,435)	-	-	-	(14,881)
1939934	Valley Springs Volunteer Fire	0.237%	5,446	(96)	(1,695)	(4,403)	-	-	(748)	2,119	(2,467)	(568)	(4,403)	-	-	(5,119)	3,127	2,371	(1,127)	-	-	-	4,371
1941024	Via Burn Volunteer Police	0.054%	(908)	(2,024)	(195)	(1,001)	-	-	(4,028)	397	(561)	(129)	(1,001)	-	-	(1,164)	(3,353)	(1,463)	(460)	-	-	-	(2,864)
1882904	Videwater Rural Volunteer Fire	0.159%	1,599	(733)	(2,588)	(4,843)	-	-	(7,580)	1,828	(1,958)	(482)	(4,843)	-	-	(5,768)	1,465	(1,598)	(458)	-	-	-	(4,811)
1944534	Volter Ridge Fire Protection District	0.173%	474	(927)	1,013	(3,213)	-	-	5,673	1,809	(1,800)	(414)	(3,213)	-	-	(3,734)	3,017	873	857	-	-	-	4,747
1925234	Vilonia Volunteer Fire	0.255%	(12,316)	(12,911)	(6,183)	(4,739)	-	-	(36,349)	2,496	(2,655)	(611)	(4,739)	-	-	(5,509)	(10,312)	(10,250)	(5,732)	-	-	-	(30,840)
1925204	Vilonia Volunteer Police	0.033%	(3,913)	(2,559)	(482)	(1,843)	-	-	(6,807)	254	(228)	(65)	(1,843)	-	-	(3,066)	(2,786)	(2,288)	(1,341)	-	-	-	(7,421)
1961534	Viola Volunteer Fire	0.145%	2,205	(686)	(2,088)	(2,694)	-	-	(1,509)	1,499	(1,509)	(348)	(2,694)	-	-	(3,131)	785	823	(1,740)	-	-	-	(132)
1982834	Wabaska Volunteer Fire	0.089%	384	(1,733)	(1,740)	(1,485)	-	-	(4,932)	382	(831)	(191)	(1,485)	-	-	(1,723)	(398)	(922)	(1,549)	-	-	-	(2,869)
1991734	Waddo Volunteer Fire	0.039%	(13,347)	(5,946)	(2,913)	(717)	-	-	(22,649)	402	(402)	(82)	(717)	-	-	(833)	(1,323)	(5,992)	(2,919)	-	-	-	(12,636)
1991724	Waddo Volunteer Police	0.013%	(674)	(50)	(169)	(249)	-	-	(1,139)	132	(140)	(52)	(249)	-	-	(289)	(86)	(20)	(19)	-	-	-	(850)
2002834	Wadlow Volunteer Fire	0.241%	634	(2,982)	(844)	(4,841)	-	-	(7,773)	2,261	(2,511)	(578)	(4,841)	-	-	(5,209)	(1,727)	(471)	(366)	-	-	-	(2,564)
2011734	Walnut Ridge Volunteer Fire	0.170%	(1,759)	(4,991)	(2,243)	(1,318)	-	-	(11,343)	1,668	(1,775)	(409)	(1,318)	-	-	(1,683)	(3,408)	(2,340)	(1,538)	-	-	-	(7,566)
2011724	Walnut Ridge Volunteer Police	0.066%	2,958	(553)	(1,190)	(553)	-	-	786	628	(667)	(154)	(1,190)	-	-	(1,383)	230	238	(399)	-	-	-	219
2016834	Ward Volunteer Fire	0.139%	(463)	(2,912)	(1,711)	(2,510)	-	-	(7,296)	1,323	(1,407)	(324)	(2,510)	-	-	(2,918)	(1,766)	(1,595)	(1,387)	-	-	-	(4,678)
2016824	Ward Volunteer Police	0.057%	(2,075)	(1,701)	(1,149)	(1,059)	-	-	(4,416)	559	(593)	(137)	(1,059)	-	-	(1,230)	(1,288)	(1,188)	(1,112)	-	-	-	(3,288)
2018434	Warren Volunteer Fire	0.410%	1,043	(8,536)	(6,712)	(7,618)	-	-	(24,123)	4,014	(4,209)	(983)	(7,618)	-	-	(8,586)	(2,971)	(4,567)	(7,759)	-	-	-	(15,267)
2011134	Washington Volunteer Fire	0.061%	410	50	552	(1,139)	-	-	(127)	600	(638)	(147)	(1,139)	-	-	(1,324)	(190)	688	699	-	-	-	1,197
2034044	Water Valley Volunteer Fire	0.189%	(1,253)	(3,419)	(3,049)	(3,688)	-	-	(10,409)	1,942	(2,066)	(476)	(3,688)	-	-	(4,266)	(1,395)	(1,533)	(564)	-	-	-	(5,112)
2034374	Watson Chapel Volunteer Fire	0.437%	21,481	5,818	128	(9,128)	-	-	19,284	4,279	(4,555)	(1,284)	(9,128)	-	-	(8,413)	17,162	10,508	15,872	-	-	-	28,727
2036234	Wedington Volunteer Fire	0.332%	(3,388)	(6,243)	(2,685)	(6,176)	-	-	(18,392)	3,254	(3,461)	(797)	(6,176)	-	-	(6,622)	1,024	(2,782)	(3,980)	-	-	-	(11,212)
2041034	Wenon Volunteer Fire	0.186%	2,868	(1,120)	(837)	(1,462)	-	-	(2,531)	1,828	(1,949)	(447)	(1,462)	-	-	(4,025)	1,044	820	(308)	-	-	-	1,474
2041024	Wenon Volunteer Police	0.025%	2,736	2,119	2,112	(459)	-	-	6,548	341	(375)	(59)	(459)	-	-	(574)	2,555	2,316	2,171	-	-	-	7,062
2048634	Wescon Volunteer Fire	0.308%	4,420	(2,754)	(2,244)	(5,688)	-	-	(4,646)	2,997	(3,187)	(734)	(5,688)	-	-	(6,612)	1,623	433	510	-	-	-	2,566
2049434	Wesley Volunteer Fire	0.083%	(5,252)	(5,801)	(5,528)	(1,531)	-	-	(14,062)	807	(869)	(200)	(1,531)	-	-	(1,803)	(6,699)	(4,932)	(1,258)	-	-	-	(12,259)
2050834	West Fork Volunteer Fire	0.462%	9,170	(8,261)	(4,303)	(6,221)	-</																