

2020 GASB 67 – System Auditor – Agent Report

2020 GASB 67 & 68 Accounting & Financial Reporting – LOPFI Only

2020 GASB 68 – System Auditor – Cost Sharing Report

2020 GASB 68 – Proportionate Share – LOPFI Only

GASB 67
System Auditor
Agent 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, 2020, are complete and accurate based on the accumulation of census data reported by participating employers for the period from January 1, 2020 to December 31, 2020. 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, 2020, properly reflect current benefit provisions in effect as of December 31, 2020, 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, 2020, 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 are 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 are complete and accurate and reflect current benefit provisions, in all material respects, based on the accumulation of census data reported by participating employers for the period from January 1, 2020 to December 31, 2020.

BKD, LLP

Little Rock, Arkansas
May 19, 2021

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, 2020

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
December 31, 2020

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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, 2020, 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, 2020, 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, 2020, 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, 2020, 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, 2020, and our report thereon, dated April 16, 2021, 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 19, 2021

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, 2020

	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	11,141	187,822	673,325	2,923,608	204,716	977,149
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	11,141	187,822	673,325	2,923,608	204,716	977,149
Net investment income	61,326	335,839	-	1,078,326	173,098	1,925,208
Total additions	72,467	523,661	673,325	4,001,934	377,814	2,902,357
Deductions						
Benefits paid to participants	61,215	468,096	532,430	2,499,815	204,042	1,872,951
Administrative expenses	758	4,154	-	13,336	2,141	23,810
Total deductions	61,973	472,250	532,430	2,513,151	206,183	1,896,761
Net Increase (Decrease) in Net Position Restricted for Pensions	10,494	51,411	140,895	1,488,783	171,631	1,005,596
Net Position Restricted for Pensions, Beginning of Year	494,905	2,713,257	(2,295,466)	8,049,992	1,325,897	15,198,412
Net Position Restricted for Pensions, End of Year	\$ 505,399	\$ 2,764,668	\$ (2,154,571)	\$ 9,538,775	\$ 1,497,528	\$ 16,204,008

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, 2020

	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	\$ 1,112	\$ -	\$ 3,097	\$ -	\$ -	\$ -
Employer contributions	172,945	7,870,625	2,106,247	798,028	211,544	136,053
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	174,057	7,870,625	2,109,344	798,028	211,544	136,053
Net investment income	1,239,906	5,061,574	-	1,825,964	257,322	309,319
Total additions	1,413,963	12,932,199	2,109,344	2,623,992	468,866	445,372
Deductions						
Benefits paid to participants	1,256,244	9,223,690	2,498,547	2,112,783	284,532	334,566
Administrative expenses	15,335	63,851	-	22,583	3,182	3,826
Total deductions	1,271,579	9,287,541	2,498,547	2,135,366	287,714	338,392
Net Increase (Decrease) in Net Position Restricted for Pensions	142,384	3,644,658	(389,203)	488,626	181,152	106,980
Net Position Restricted for Pensions, Beginning of Year	10,040,971	39,447,466	475	14,647,499	2,008,036	2,469,190
Net Position Restricted for Pensions, End of Year	\$ 10,183,355	\$ 43,092,124	\$ (388,728)	\$ 15,136,125	\$ 2,189,188	\$ 2,576,170

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, 2020

	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	8,245	711,465	5,349	228,761	74,773	3,310
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	8,245	711,465	5,349	228,761	74,773	3,310
Net investment income	443,173	754,987	174,276	-	183,349	-
Total additions	451,418	1,466,452	179,625	228,761	258,122	3,310
Deductions						
Benefits paid to participants	117,431	857,014	54,694	254,343	155,746	-
Administrative expenses	5,481	9,337	2,155	-	2,268	-
Total deductions	122,912	866,351	56,849	254,343	158,014	-
Net Increase (Decrease) in Net Position Restricted for Pensions	328,506	600,101	122,776	(25,582)	100,108	3,310
Net Position Restricted for Pensions, Beginning of Year	3,450,081	5,857,319	1,359,937	(146,086)	1,445,265	(3,303)
Net Position Restricted for Pensions, End of Year	\$ 3,778,587	\$ 6,457,420	\$ 1,482,713	\$ (171,668)	\$ 1,545,373	\$ 7

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, 2020

	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	19,673	73,737	11,141	45,357	5,349	106,712
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	19,673	73,737	11,141	45,357	5,349	106,712
Net investment income	-	140,897	197,493	73,184	68,630	76,238
Total additions	19,673	214,634	208,634	118,541	73,979	182,950
Deductions						
Benefits paid to participants	10,251	207,059	112,906	84,355	24,048	169,502
Administrative expenses	-	1,743	2,443	905	849	943
Total deductions	10,251	208,802	115,349	85,260	24,897	170,445
Net Increase (Decrease) in Net Position Restricted for Pensions	9,422	5,832	93,285	33,281	49,082	12,505
Net Position Restricted for Pensions, Beginning of Year	(80,614)	1,146,175	1,564,024	580,221	535,176	615,511
Net Position Restricted for Pensions, End of Year	\$ (71,192)	\$ 1,152,007	\$ 1,657,309	\$ 613,502	\$ 584,258	\$ 628,016

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, 2020

	Osceola Police 15768-21	Paragould Police 16160-21	Russellville Police 17337-21	Searcy Police 17639-21	Stuttgart Police 18546-21	West Memphis Police 20605-21
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	31,413	207,375	23,164	223,218	25,677	80,645
Local plan administrative mergers	-	-	5,778,096	-	-	-
Total contributions	31,413	207,375	5,801,260	223,218	25,677	80,645
Net investment income	380,050	61,711	364,606	174,606	205,257	795,181
Total additions	411,463	269,086	6,165,866	397,824	230,934	875,826
Deductions						
Benefits paid to participants	261,158	265,663	214,198	356,389	218,661	562,013
Administrative expenses	4,700	763	4,509	2,159	2,539	9,835
Total deductions	265,858	266,426	218,707	358,548	221,200	571,848
Net Increase (Decrease) in Net Position Restricted for Pensions	145,605	2,660	5,947,159	39,276	9,734	303,978
Net Position Restricted for Pensions, Beginning of Year	3,026,734	501,960	-	1,404,384	1,669,118	6,333,175
Net Position Restricted for Pensions, End of Year	\$ 3,172,339	\$ 504,620	\$ 5,947,159	\$ 1,443,660	\$ 1,678,852	\$ 6,637,153

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, 2020

	Gentry Fire 7048-30	Barling Fire 1007-31	Bella Vista Fire 1406-31	Benton Police 1503-31	Bentonville Fire 1600-31	Blytheville Police 1791-31
Additions						
Contributions						
Member contributions	\$ 3,316	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	2,632	8,425	219,373	-	17,048	76,820
Local plan administrative mergers	-	-	-	3,094,574	-	1,959,844
Total contributions	5,948	8,425	219,373	3,094,574	17,048	2,036,664
Net investment income	71,650	34,812	350,133	201,949	1,037,393	132,911
Total additions	77,598	43,237	569,506	3,296,523	1,054,441	2,169,575
Deductions						
Benefits paid to participants	-	26,787	384,085	-	431,749	-
Administrative expenses	886	431	4,330	2,498	12,830	1,644
Total deductions	886	27,218	388,415	2,498	444,579	1,644
Net Increase (Decrease) in Net Position Restricted for Pensions	76,712	16,019	181,091	3,294,025	609,862	2,167,931
Net Position Restricted for Pensions, Beginning of Year	545,994	275,900	2,764,999	-	8,155,623	-
Net Position Restricted for Pensions, End of Year	\$ 622,706	\$ 291,919	\$ 2,946,090	\$ 3,294,025	\$ 8,765,485	\$ 2,167,931

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, 2020

	Cabot Police 2585-31	Camden Fire 2771-31	Clinton Fire 3689-31	Conway Fire 3786-31	Crossett Fire 4278-31	El Dorado Fire 5460-31
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	-	251,472	4,246	664,290	72,464	579,901
Local plan administrative mergers	2,775,246	-	-	-	-	-
Total contributions	2,775,246	251,472	4,246	664,290	72,464	579,901
Net investment income	181,110	249,103	21,968	726,885	305,264	109,062
Total additions	2,956,356	500,575	26,214	1,391,175	377,728	688,963
Deductions						
Benefits paid to participants	-	407,010	17,089	787,884	235,774	780,025
Administrative expenses	2,240	3,081	272	8,990	3,775	1,349
Total deductions	2,240	410,091	17,361	796,874	239,549	781,374
Net Increase (Decrease) in Net Position Restricted for Pensions	2,954,116	90,484	8,853	594,301	138,179	(92,411)
Net Position Restricted for Pensions, Beginning of Year	-	1,986,340	174,735	5,631,023	2,420,525	935,669
Net Position Restricted for Pensions, End of Year	\$ 2,954,116	\$ 2,076,824	\$ 183,588	\$ 6,225,324	\$ 2,558,704	\$ 843,258

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, 2020

	Forrest City Fire 6440-31	Fort Smith Fire 6548-31	Heber Springs Fire 8621-31	Helena – West Helena Fire 8648-31	Hot Springs Fire 9113-31	Hot Springs Village Fire 9210-31
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	70,097	2,764,741	1,306	266,903	1,735,641	43,591
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	70,097	2,764,741	1,306	266,903	1,735,641	43,591
Net investment income	316,426	1,742,497	36,163	321,725	-	1,600
Total additions	386,523	4,507,238	37,469	588,628	1,735,641	45,191
Deductions						
Benefits paid to participants	265,004	3,085,961	24,295	256,829	1,739,741	57,586
Administrative expenses	3,913	21,551	447	2,805	-	20
Total deductions	268,917	3,107,512	24,742	259,634	1,739,741	57,606
Net Increase (Decrease) in Net Position Restricted for Pensions	117,606	1,399,726	12,727	328,994	(4,100)	(12,415)
Net Position Restricted for Pensions, Beginning of Year	2,521,840	13,511,222	288,565	1,237,465	(1,299,633)	19,252
Net Position Restricted for Pensions, End of Year	\$ 2,639,446	\$ 14,910,948	\$ 301,292	\$ 1,566,459	\$ (1,303,733)	\$ 6,837

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, 2020

	Hoxie Fire 9326-31	Jonesboro Fire 10502-31	Little Rock Fire 11606-31	Lincoln Fire 11614-31	Lowell Fire 11908-31	Magnolia Fire 12181-31
Additions						
Contributions						
Member contributions	\$ -	\$ 2,689	\$ -	\$ -	\$ -	\$ -
Employer contributions	7,533	1,278,778	6,782,326	2,074	73,675	80,920
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	7,533	1,281,467	6,782,326	2,074	73,675	80,920
Net investment income	12,426	-	5,779,573	12,585	107,462	301,604
Total additions	19,959	1,281,467	12,561,899	14,659	181,137	382,524
Deductions						
Benefits paid to participants	11,203	1,451,404	10,984,172	14,073	99,542	180,238
Administrative expenses	154	-	71,480	156	1,329	3,730
Total deductions	11,357	1,451,404	11,055,652	14,229	100,871	183,968
Net Increase (Decrease) in Net Position Restricted for Pensions	8,602	(169,937)	1,506,247	430	80,266	198,556
Net Position Restricted for Pensions, Beginning of Year	97,033	(1,746,265)	46,382,698	102,419	836,284	2,360,485
Net Position Restricted for Pensions, End of Year	\$ 105,635	\$ (1,916,202)	\$ 47,888,945	\$ 102,849	\$ 916,550	\$ 2,559,041

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, 2020

	Malvern Fire 12297-31	McGehee Fire 13382-31	Mena Fire 13773-31	Monticello Fire 14087-31	Mountain Home Fire 14389-31	Newport Fire 15067-31
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	18,797	3,055	5,800	4,804	221,207	15,299
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	18,797	3,055	5,800	4,804	221,207	15,299
Net investment income	249,675	50,301	80,856	99,163	219,029	155,070
Total additions	268,472	53,356	86,656	103,967	440,236	170,369
Deductions						
Benefits paid to participants	176,182	36,212	53,392	68,414	380,197	146,980
Administrative expenses	3,088	622	1,000	1,226	2,709	1,918
Total deductions	179,270	36,834	54,392	69,640	382,906	148,898
Net Increase (Decrease) in Net Position Restricted for Pensions	89,202	16,522	32,264	34,327	57,330	21,471
Net Position Restricted for Pensions, Beginning of Year	1,991,642	401,973	643,294	791,570	1,757,646	1,253,947
Net Position Restricted for Pensions, End of Year	\$ 2,080,844	\$ 418,495	\$ 675,558	\$ 825,897	\$ 1,814,976	\$ 1,275,418

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, 2020

	North Little Rock Fire 15369-31	Paragould Fire 16160-31	Pine Bluff Fire 16462-31	Pocahontas Fire 16659-31	Russellville Fire 17337-31	Searcy Fire 17639-31
Additions						
Contributions						
Member contributions	\$ 2,697	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	1,789,674	86,237	1,240,112	66,728	234,127	391,169
Local plan administrative mergers	-	-	-	-	434	-
Total contributions	1,792,371	86,237	1,240,112	66,728	234,561	391,169
Net investment income	572,318	91,722	885,783	84,283	358,405	-
Total additions	2,364,689	177,959	2,125,895	151,011	592,966	391,169
Deductions						
Benefits paid to participants	3,267,356	205,005	1,712,428	99,019	359,228	473,634
Administrative expenses	7,078	1,134	10,955	1,042	4,433	-
Total deductions	3,274,434	206,139	1,723,383	100,061	363,661	473,634
Net Increase (Decrease) in Net Position Restricted for Pensions	(909,745)	(28,180)	402,512	50,950	229,305	(82,465)
Net Position Restricted for Pensions, Beginning of Year	5,122,464	762,141	7,022,825	661,907	2,808,352	(317,606)
Net Position Restricted for Pensions, End of Year	\$ 4,212,719	\$ 733,961	\$ 7,425,337	\$ 712,857	\$ 3,037,657	\$ (400,071)

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, 2020

	Stamps Fire 18139-31	Stuttgart Fire 18546-31	Texarkana Fire 18929-31	Trumann Fire 19224-31	Van Buren Fire 19410-31	Walnut Ridge Fire 20117-31
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	1,834	367,122	80,865	18,388	155,403	73,717
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	1,834	367,122	80,865	18,388	155,403	73,717
Net investment income	3,445	236,409	699,111	31,395	121,627	68,102
Total additions	5,279	603,531	779,976	49,783	277,030	141,819
Deductions						
Benefits paid to participants	7,487	405,028	589,217	47,358	153,410	104,537
Administrative expenses	43	2,924	8,646	388	1,504	842
Total deductions	7,530	407,952	597,863	47,746	154,914	105,379
Net Increase (Decrease) in Net Position Restricted for Pensions	(2,251)	195,579	182,113	2,037	122,116	36,440
Net Position Restricted for Pensions, Beginning of Year	29,214	1,830,268	5,610,610	255,029	930,883	537,195
Net Position Restricted for Pensions, End of Year	\$ 26,963	\$ 2,025,847	\$ 5,792,723	\$ 257,066	\$ 1,052,999	\$ 573,635

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, 2020

	West Memphis Fire 20605-31	Wynne Fire 21199-31	Altus Volunteer Fire 205-35	Alzheimer Volunteer Fire 248-35	Arkansas City Volunteer Fire 507-35	Atkins Volunteer Fire 701-35
Additions						
Contributions						
Member contributions	\$ 3,018	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	151,285	19,996	4,147	11,466	5,568	2,017
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	154,303	19,996	4,147	11,466	5,568	2,017
Net investment income	942,601	22,034	3,906	3,158	-	23,233
Total additions	1,096,904	42,030	8,053	14,624	5,568	25,250
Deductions						
Benefits paid to participants	737,468	50,480	8,430	7,230	4,823	25,920
Administrative expenses	11,658	273	48	39	-	287
Total deductions	749,126	50,753	8,478	7,269	4,823	26,207
Net Increase (Decrease) in Net Position Restricted for Pensions	347,778	(8,723)	(425)	7,355	745	(957)
Net Position Restricted for Pensions, Beginning of Year	7,513,577	184,059	32,069	22,081	(27,108)	189,959
Net Position Restricted for Pensions, End of Year	\$ 7,861,355	\$ 175,336	\$ 31,644	\$ 29,436	\$ (26,363)	\$ 189,002

Arkansas Local Police and Fire Retirement System
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	Augusta Volunteer Fire 809-35	Bald Knob Volunteer Fire 906-35	Barling Volunteer Fire 1007-35	Bay Volunteer Fire 1201-35	Bearden Volunteer Fire 1309-35	Belleville Volunteer Fire 1392-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ 12	\$ -	\$ -
Employer contributions	2,632	17,841	480	1,095	1,710	172
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	2,632	17,841	480	1,107	1,710	172
Net investment income	17,562	7,549	18,379	12,640	11,282	22,014
Total additions	20,194	25,390	18,859	13,747	12,992	22,186
Deductions						
Benefits paid to participants	19,035	17,555	6,709	7,230	11,533	6,308
Administrative expenses	217	93	227	156	140	272
Total deductions	19,252	17,648	6,936	7,386	11,673	6,580
Net Increase (Decrease) in Net Position Restricted for Pensions	942	7,742	11,923	6,361	1,319	15,606
Net Position Restricted for Pensions, Beginning of Year	142,760	57,698	143,933	99,912	91,349	171,737
Net Position Restricted for Pensions, End of Year	\$ 143,702	\$ 65,440	\$ 155,856	\$ 106,273	\$ 92,668	\$ 187,343

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	Bella Vista Volunteer Fire 1406-35	Benton Volunteer Fire 1503-35	Bentonville Volunteer Fire 1600-35	Berryville Volunteer Fire 1708-35	Biscoe Volunteer Fire 1732-35	Blytheville Volunteer Fire 1791-35
Additions						
Contributions						
Member contributions	\$ 12	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	3,213	-	1,908	5,092	9,135	8,179
Local plan administrative mergers	-	3,098	-	-	-	-
Total contributions	3,225	3,098	1,908	5,092	9,135	8,179
Net investment income	2,901	203	9,318	41,893	-	534
Total additions	6,126	3,301	11,226	46,985	9,135	8,713
Deductions						
Benefits paid to participants	3,071	-	8,997	34,524	10,058	-
Administrative expenses	36	3	115	518	-	7
Total deductions	3,107	3	9,112	35,042	10,058	7
Net Increase (Decrease) in Net Position Restricted for Pensions	3,019	3,298	2,114	11,943	(923)	8,706
Net Position Restricted for Pensions, Beginning of Year	22,152	-	74,939	335,690	(11,154)	-
Net Position Restricted for Pensions, End of Year	\$ 25,171	\$ 3,298	\$ 77,053	\$ 347,633	\$ (12,077)	\$ 8,706

Arkansas Local Police and Fire Retirement System
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	Bradford Volunteer Fire 1996-35	Bradley Volunteer Fire 2003-35	Bryant Volunteer Fire 2194-35	Bull Shoals Volunteer Fire 2283-35	Cabot Volunteer Fire 2585-35	Caddo Valley Volunteer Fire 2682-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	8,799	5,290	6,009	2,325	-	6,390
Local plan administrative mergers	-	-	-	-	221,780	-
Total contributions	8,799	5,290	6,009	2,325	221,780	6,390
Net investment income	10,706	10,056	8,401	15,731	14,473	13,278
Total additions	19,505	15,346	14,410	18,056	236,253	19,668
Deductions						
Benefits paid to participants	21,683	12,645	14,528	14,768	-	13,913
Administrative expenses	132	124	104	195	179	164
Total deductions	21,815	12,769	14,632	14,963	179	14,077
Net Increase (Decrease) in Net Position Restricted for Pensions	(2,310)	2,577	(222)	3,093	236,074	5,591
Net Position Restricted for Pensions, Beginning of Year	88,472	80,724	68,627	126,747	-	105,499
Net Position Restricted for Pensions, End of Year	\$ 86,162	\$ 83,301	\$ 68,405	\$ 129,840	\$ 236,074	\$ 111,090

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	Caldwell Volunteer Fire 2690-35	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
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	172	787	1,402	11,152	(135)	30,081
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	172	787	1,402	11,152	(135)	30,081
Net investment income	14,816	12,803	14,077	8,478	10,566	-
Total additions	14,988	13,590	15,479	19,630	10,431	30,081
Deductions						
Benefits paid to participants	4,242	8,430	8,758	17,355	2,205	23,413
Administrative expenses	183	158	174	105	131	-
Total deductions	4,425	8,588	8,932	17,460	2,336	23,413
Net Increase (Decrease) in Net Position Restricted for Pensions	10,563	5,002	6,547	2,170	8,095	6,668
Net Position Restricted for Pensions, Beginning of Year	115,553	101,915	111,534	68,056	82,124	(125,480)
Net Position Restricted for Pensions, End of Year	\$ 126,116	\$ 106,917	\$ 118,081	\$ 70,226	\$ 90,219	\$ (118,812)

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	Carthage Volunteer Fire 3050-35	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
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	5,490	537	13,245	(518)	2,724	4,785
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	5,490	537	13,245	(518)	2,724	4,785
Net investment income	7,585	644	-	72,628	4,729	155,150
Total additions	13,075	1,181	13,245	72,110	7,453	159,935
Deductions						
Benefits paid to participants	11,993	1,508	15,880	31,733	5,963	81,557
Administrative expenses	94	8	-	898	58	1,919
Total deductions	12,087	1,516	15,880	32,631	6,021	83,476
Net Increase (Decrease) in Net Position Restricted for Pensions	988	(335)	(2,635)	39,479	1,432	76,459
Net Position Restricted for Pensions, Beginning of Year	61,362	5,421	(544)	572,589	37,858	1,227,111
Net Position Restricted for Pensions, End of Year	\$ 62,350	\$ 5,086	\$ (3,179)	\$ 612,068	\$ 39,290	\$ 1,303,570

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	Clinton Volunteer Fire 3689-35	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
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	18,262	7,022	1,446	20,060	5,197	1,732
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	18,262	7,022	1,446	20,060	5,197	1,732
Net investment income	37,137	-	-	-	17,756	3,581
Total additions	55,399	7,022	1,446	20,060	22,953	5,313
Deductions						
Benefits paid to participants	39,988	10,065	1,508	14,753	25,860	3,615
Administrative expenses	459	-	-	-	220	44
Total deductions	40,447	10,065	1,508	14,753	26,080	3,659
Net Increase (Decrease) in Net Position Restricted for Pensions	14,952	(3,043)	(62)	5,307	(3,127)	1,654
Net Position Restricted for Pensions, Beginning of Year	295,398	(5,411)	(4,332)	(33,765)	146,370	28,385
Net Position Restricted for Pensions, End of Year	\$ 310,350	\$ (8,454)	\$ (4,394)	\$ (28,458)	\$ 143,243	\$ 30,039

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	Cotton Plant Volunteer Fire 4065-35	Crossett Volunteer Fire 4278-35	Danville Volunteer Fire 4464-35	Decatur Volunteer Fire 4669-35	DeQueen Volunteer Fire 4766-35	Des Arc Volunteer Fire 4855-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	8,789	5,853	7,182	(812)	2,632	3,555
Local plan administrative mergers	-	-	-	151,665	-	-
Total contributions	8,789	5,853	7,182	150,853	2,632	3,555
Net investment income	6,022	18,826	4,350	9,430	51,024	52,549
Total additions	14,811	24,679	11,532	160,283	53,656	56,104
Deductions						
Benefits paid to participants	12,833	16,881	11,395	6,363	37,073	28,322
Administrative expenses	74	233	54	117	631	650
Total deductions	12,907	17,114	11,449	6,480	37,704	28,972
Net Increase (Decrease) in Net Position Restricted for Pensions	1,904	7,565	83	153,803	15,952	27,132
Net Position Restricted for Pensions, Beginning of Year	48,168	149,750	35,435	-	408,096	414,999
Net Position Restricted for Pensions, End of Year	\$ 50,072	\$ 157,315	\$ 35,518	\$ 153,803	\$ 424,048	\$ 442,131

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	Devalls Bluff Volunteer Fire 4863-35	DeWitt Volunteer Fire 4960-35	Diaz Volunteer Fire 5010-35	Dover Volunteer Fire 5169-35	Emmet Volunteer Fire 5630-35	England Volunteer Fire 5657-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	14,205	7,712	13,918	11,906	3,116	8,263
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	14,205	7,712	13,918	11,906	3,116	8,263
Net investment income	1,301	27,941	11,499	5,527	7,969	27,647
Total additions	15,506	35,653	25,417	17,433	11,085	35,910
Deductions						
Benefits paid to participants	18,368	30,848	13,654	14,738	9,523	32,804
Administrative expenses	16	346	142	68	99	342
Total deductions	18,384	31,194	13,796	14,806	9,622	33,146
Net Increase (Decrease) in Net Position Restricted for Pensions	(2,878)	4,459	11,621	2,627	1,463	2,764
Net Position Restricted for Pensions, Beginning of Year	12,054	225,642	87,972	43,768	64,260	224,099
Net Position Restricted for Pensions, End of Year	\$ 9,176	\$ 230,101	\$ 99,593	\$ 46,395	\$ 65,723	\$ 226,863

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	Eudora Volunteer Fire 5762-35	Farmington Volunteer Fire 6041-35	Fisher Volunteer Fire 6254-35	Forrest City Volunteer Fire 6440-35	Garland Volunteer Fire 6831-35	Gentry Volunteer Fire 7048-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	2,017	5,545	2,044	61	244	157
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	2,017	5,545	2,044	61	244	157
Net investment income	21,555	17,018	337	-	6,629	48,536
Total additions	23,572	22,563	2,381	61	6,873	48,693
Deductions						
Benefits paid to participants	16,015	21,540	3,615	-	4,746	42,593
Administrative expenses	267	210	4	-	82	600
Total deductions	16,282	21,750	3,619	-	4,828	43,193
Net Increase (Decrease) in Net Position Restricted for Pensions	7,290	813	(1,238)	61	2,045	5,500
Net Position Restricted for Pensions, Beginning of Year	172,142	138,390	3,372	(3,084)	53,041	393,089
Net Position Restricted for Pensions, End of Year	\$ 179,432	\$ 139,203	\$ 2,134	\$ (3,023)	\$ 55,086	\$ 398,589

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	Gillett Volunteer Fire 7137-35	Gosnell Volunteer Fire 7331-35	Grady Volunteer Fire 7358-35	Gould Volunteer Fire 7366-35	Gravette Volunteer Fire 7374-35	Green Forest Volunteer Fire 7439-35
Additions						
Contributions						
Member contributions	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	3,244	3,384	1,402	1,723	(825)	5,077
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	3,259	3,384	1,402	1,723	(825)	5,077
Net investment income	30,194	215	16,053	5,814	16,412	10,237
Total additions	33,453	3,599	17,455	7,537	15,587	15,314
Deductions						
Benefits paid to participants	24,090	5,123	14,503	7,110	12,621	16,740
Administrative expenses	373	3	199	72	203	127
Total deductions	24,463	5,126	14,702	7,182	12,824	16,867
Net Increase (Decrease) in Net Position Restricted for Pensions	8,990	(1,527)	2,753	355	2,763	(1,553)
Net Position Restricted for Pensions, Beginning of Year	241,755	2,518	129,539	47,236	132,469	84,264
Net Position Restricted for Pensions, End of Year	\$ 250,745	\$ 991	\$ 132,292	\$ 47,591	\$ 135,232	\$ 82,711

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	Greenwood Volunteer Fire 7471-35	Grover Township Volunteer Fire 7633-35	Grubbs Volunteer Fire 7730-35	Hampton Volunteer Fire 8044-35	Hardin Volunteer Fire 8125-35	Hardy Volunteer Fire 8133-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	6,523	7,395	2,548	16,822	6,022	4,080
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	6,523	7,395	2,548	16,822	6,022	4,080
Net investment income	22,040	9,881	3,082	8,620	6,854	19,185
Total additions	28,563	17,276	5,630	25,442	12,876	23,265
Deductions						
Benefits paid to participants	25,959	12,229	4,215	28,455	11,885	21,155
Administrative expenses	273	122	38	107	85	237
Total deductions	26,232	12,351	4,253	28,562	11,970	21,392
Net Increase (Decrease) in Net Position Restricted for Pensions	2,331	4,925	1,377	(3,120)	906	1,873
Net Position Restricted for Pensions, Beginning of Year	178,578	78,127	24,452	71,861	55,439	155,529
Net Position Restricted for Pensions, End of Year	\$ 180,909	\$ 83,052	\$ 25,829	\$ 68,741	\$ 56,345	\$ 157,402

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	Harrisburg Volunteer Fire 8230-35	Hartford Volunteer Fire 8435-35	Heber Springs Volunteer Fire 8621-35	Helena-West Helena Volunteer Fire 8648-35	Hermitage Volunteer Fire 8664-35	Holly Grove Volunteer Fire 8923-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	787	(135)	3,555	12,294	6,511	787
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	787	(135)	3,555	12,294	6,511	787
Net investment income	34,158	7,487	41,288	22,051	-	5,244
Total additions	34,945	7,352	44,843	34,345	6,511	6,031
Deductions						
Benefits paid to participants	7,218	1,868	35,963	17,469	7,830	6,030
Administrative expenses	422	93	511	192	-	65
Total deductions	7,640	1,961	36,474	17,661	7,830	6,095
Net Increase (Decrease) in Net Position Restricted for Pensions	27,305	5,391	8,369	16,684	(1,319)	(64)
Net Position Restricted for Pensions, Beginning of Year	264,931	58,362	332,542	34,564	(17,694)	42,795
Net Position Restricted for Pensions, End of Year	\$ 292,236	\$ 63,753	\$ 340,911	\$ 51,248	\$ (19,013)	\$ 42,731

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	Holiday Island Volunteer Fire 9008-35	Horatio Volunteer Fire 9067-35	Hot Springs Village Volunteer Fire 9210-35	Hoxie Volunteer Fire 9326-35	Humphrey Volunteer Fire 9512-35	Huntsville Volunteer Fire 9628-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	2,638	1,402	7,687	9,106	(135)	1,095
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	2,638	1,402	7,687	9,106	(135)	1,095
Net investment income	2,005	17,679	-	908	5,435	27,565
Total additions	4,643	19,081	7,687	10,014	5,300	28,660
Deductions						
Benefits paid to participants	2,044	11,666	8,190	5,363	2,836	14,847
Administrative expenses	25	219	-	11	67	341
Total deductions	2,069	11,885	8,190	5,374	2,903	15,188
Net Increase (Decrease) in Net Position Restricted for Pensions	2,574	7,196	(503)	4,640	2,397	13,472
Net Position Restricted for Pensions, Beginning of Year	15,066	140,580	(25,152)	5,092	43,130	218,068
Net Position Restricted for Pensions, End of Year	\$ 17,640	\$ 147,776	\$ (25,655)	\$ 9,732	\$ 45,527	\$ 231,540

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	Huntington Volunteer Fire 9717-35	Imboden Volunteer Fire 10014-35	Jasper Volunteer Fire 10316-35	Joiner Volunteer Fire 10405-35	Jonesboro Volunteer Fire 10502-35	Junction City Volunteer Fire 10618-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	2,655	21,178	11,385	3,787	8,053	2,214
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	2,655	21,178	11,385	3,787	8,053	2,214
Net investment income	6,963	3,939	106	3,774	-	20,251
Total additions	9,618	25,117	11,491	7,561	8,053	22,465
Deductions						
Benefits paid to participants	10,418	28,305	15,990	7,590	-	13,514
Administrative expenses	86	49	1	47	-	250
Total deductions	10,504	28,354	15,991	7,637	-	13,764
Net Increase (Decrease) in Net Position Restricted for Pensions	(886)	(3,237)	(4,500)	(76)	8,053	8,701
Net Position Restricted for Pensions, Beginning of Year	57,234	33,738	3,116	30,813	(70,100)	160,808
Net Position Restricted for Pensions, End of Year	\$ 56,348	\$ 30,501	\$ (1,384)	\$ 30,737	\$ (62,047)	\$ 169,509

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	Keiser Volunteer Fire 10707-35	Kensett Volunteer Fire 10804-35	Lake City Volunteer Fire 11002-35	Lake Village Volunteer Fire 11207-35	Lavaca Volunteer Fire 11304-35	Leachville Volunteer Fire 11401-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ 12	\$ -	\$ -	\$ -
Employer contributions	5,058	4,705	6,097	3,280	9,046	2,017
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	5,058	4,705	6,109	3,280	9,046	2,017
Net investment income	5,636	8,112	10,916	16,986	7,174	13,267
Total additions	10,694	12,817	17,025	20,266	16,220	15,284
Deductions						
Benefits paid to participants	10,673	12,913	12,540	18,075	12,045	14,884
Administrative expenses	70	100	135	210	89	164
Total deductions	10,743	13,013	12,675	18,285	12,134	15,048
Net Increase (Decrease) in Net Position Restricted for Pensions	(49)	(196)	4,350	1,981	4,086	236
Net Position Restricted for Pensions, Beginning of Year	45,983	66,258	86,852	137,540	56,466	108,081
Net Position Restricted for Pensions, End of Year	\$ 45,934	\$ 66,062	\$ 91,202	\$ 139,521	\$ 60,552	\$ 108,317

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	Lewisville Volunteer Fire 11525-35	Lincoln Volunteer Fire 11614-35	Lockesburg Volunteer Fire 11703-35	Lowell Volunteer Fire 11908-35	Luxora Volunteer Fire 11959-35	Magazine Volunteer Fire 12092-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	2,391	2,938	5,238	(135)	480	14,968
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	2,391	2,938	5,238	(135)	480	14,968
Net investment income	8,062	11,452	11,881	7,394	25,942	-
Total additions	10,453	14,390	17,119	7,259	26,422	14,968
Deductions						
Benefits paid to participants	10,454	12,045	13,133	2,468	4,823	17,115
Administrative expenses	100	142	147	91	321	-
Total deductions	10,554	12,187	13,280	2,559	5,144	17,115
Net Increase (Decrease) in Net Position Restricted for Pensions	(101)	2,203	3,839	4,700	21,278	(2,147)
Net Position Restricted for Pensions, Beginning of Year	65,800	92,296	94,978	57,959	200,934	(22,671)
Net Position Restricted for Pensions, End of Year	\$ 65,699	\$ 94,499	\$ 98,817	\$ 62,659	\$ 222,212	\$ (24,818)

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Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2020

	Magnolia Volunteer Fire 12181-35	Malvern Volunteer Fire 12297-35	Mammoth Spring Volunteer Fire 12394-35	Mansfield Volunteer Fire 12580-35	Marked Tree Volunteer Fire 12882-35	Marmaduke Volunteer Fire 12971-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	9,576	172	1,636	2,266	2,632	4,218
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	9,576	172	1,636	2,266	2,632	4,218
Net investment income	9,431	8,088	6,858	8,472	43,785	4,500
Total additions	19,007	8,260	8,494	10,738	46,417	8,718
Deductions						
Benefits paid to participants	17,919	4,002	12,645	10,005	21,064	10,953
Administrative expenses	117	100	85	105	542	56
Total deductions	18,036	4,102	12,730	10,110	21,606	11,009
Net Increase (Decrease) in Net Position Restricted for Pensions	971	4,158	(4,236)	628	24,811	(2,291)
Net Position Restricted for Pensions, Beginning of Year	76,431	63,885	58,045	68,776	344,686	37,841
Net Position Restricted for Pensions, End of Year	\$ 77,402	\$ 68,043	\$ 53,809	\$ 69,404	\$ 369,497	\$ 35,550

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, 2020

	Marshall Volunteer Fire 13056-35	Marvell Volunteer Fire 13080-35	McCrary Volunteer Fire 13285-35	McGehee Volunteer Fire 13382-35	McNeil Volunteer Fire 13471-35	McRae Volunteer Fire 13587-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	29,716	11,614	1,710	2,238	480	5,280
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	29,716	11,614	1,710	2,238	480	5,280
Net investment income	-	10,767	28,248	6,028	10,897	1,501
Total additions	29,716	22,381	29,958	8,266	11,377	6,781
Deductions						
Benefits paid to participants	35,003	20,978	16,454	11,216	7,666	5,003
Administrative expenses	-	133	349	75	135	19
Total deductions	35,003	21,111	16,803	11,291	7,801	5,022
Net Increase (Decrease) in Net Position Restricted for Pensions	(5,287)	1,270	13,155	(3,025)	3,576	1,759
Net Position Restricted for Pensions, Beginning of Year	(9,632)	87,179	223,801	50,673	87,082	11,362
Net Position Restricted for Pensions, End of Year	\$ (14,919)	\$ 88,449	\$ 236,956	\$ 47,648	\$ 90,658	\$ 13,121

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, 2020

	Melbourne Volunteer Fire 13684-35	Mena Volunteer Fire 13773-35	Mineral Springs Volunteer Fire 13889-35	Monette Volunteer Fire 13986-35	Monticello Volunteer Fire 14087-35	Montrose Volunteer Fire 14184-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	16,602	787	480	15,352	2,940	4,260
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	16,602	787	480	15,352	2,940	4,260
Net investment income	-	17,738	8,358	-	40,964	2,171
Total additions	16,602	18,525	8,838	15,352	43,904	6,431
Deductions						
Benefits paid to participants	14,633	9,517	6,203	17,400	34,432	5,243
Administrative expenses	-	219	103	-	507	27
Total deductions	14,633	9,736	6,306	17,400	34,939	5,270
Net Increase (Decrease) in Net Position Restricted for Pensions	1,969	8,789	2,532	(2,048)	8,965	1,161
Net Position Restricted for Pensions, Beginning of Year	(66,044)	140,270	66,901	(15,644)	329,596	17,124
Net Position Restricted for Pensions, End of Year	\$ (64,075)	\$ 149,059	\$ 69,433	\$ (17,692)	\$ 338,561	\$ 18,285

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, 2020

	Moro Volunteer Fire 14257-35	Mountain Home Volunteer Fire 14389-35	Mountain View Volunteer Fire 14524-35	Mulberry Volunteer Fire 14575-35	Murfreesboro Volunteer Fire 14672-35	Newark Volunteer Fire 14974-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	5,535	18,727	41,864	1,710	26,235	3,649
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	5,535	18,727	41,864	1,710	26,235	3,649
Net investment income	5,143	-	30,755	27,088	-	11,630
Total additions	10,678	18,727	72,619	28,798	26,235	15,279
Deductions						
Benefits paid to participants	7,538	18,170	59,026	22,793	22,478	14,104
Administrative expenses	64	-	380	335	-	144
Total deductions	7,602	18,170	59,406	23,128	22,478	14,248
Net Increase (Decrease) in Net Position Restricted for Pensions	3,076	557	13,213	5,670	3,757	1,031
Net Position Restricted for Pensions, Beginning of Year	40,405	(104,442)	244,223	218,086	(110,997)	94,331
Net Position Restricted for Pensions, End of Year	\$ 43,481	\$ (103,885)	\$ 257,436	\$ 223,756	\$ (107,240)	\$ 95,362

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, 2020

	Newport Volunteer Fire 15067-35	Norman Volunteer Fire 15156-35	Norphlet Volunteer Fire 15172-35	North Crossett Volunteer Fire 15253-35	Ola Volunteer Fire 15555-35	Oppelo Volunteer Fire 15660-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	1,710	5,223	172	10,990	2,940	6,121
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	1,710	5,223	172	10,990	2,940	6,121
Net investment income	11,718	5,074	8,234	-	33,200	10,202
Total additions	13,428	10,297	8,406	10,990	36,140	16,323
Deductions						
Benefits paid to participants	12,945	8,413	4,707	12,225	27,094	13,960
Administrative expenses	145	63	102	-	411	126
Total deductions	13,090	8,476	4,809	12,225	27,505	14,086
Net Increase (Decrease) in Net Position Restricted for Pensions	338	1,821	3,597	(1,235)	8,635	2,237
Net Position Restricted for Pensions, Beginning of Year	95,400	40,468	65,356	(46,304)	266,442	82,090
Net Position Restricted for Pensions, End of Year	\$ 95,738	\$ 42,289	\$ 68,953	\$ (47,539)	\$ 275,077	\$ 84,327

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, 2020

	Ozark Volunteer Fire 15857-35	Pangburn Volunteer Fire 15997-35	Paragould Volunteer Fire 16160-35	Parkin Volunteer Fire 16268-35	Perla Volunteer Fire 16284-35	Perryville Volunteer Fire 16314-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	4,477	2,940	3,952	7,162	6,470	4,527
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	4,477	2,940	3,952	7,162	6,470	4,527
Net investment income	121,325	27,964	-	1,594	-	9,025
Total additions	125,802	30,904	3,952	8,756	6,470	13,552
Deductions						
Benefits paid to participants	80,694	24,058	3,015	10,028	3,015	13,339
Administrative expenses	1,501	346	-	20	-	112
Total deductions	82,195	24,404	3,015	10,048	3,015	13,451
Net Increase (Decrease) in Net Position Restricted for Pensions	43,607	6,500	937	(1,292)	3,455	101
Net Position Restricted for Pensions, Beginning of Year	967,666	224,815	(27,288)	13,641	(8,371)	73,554
Net Position Restricted for Pensions, End of Year	\$ 1,011,273	\$ 231,315	\$ (26,351)	\$ 12,349	\$ (4,916)	\$ 73,655

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, 2020

	Piggott Volunteer Fire 16357-35	Plumerville Volunteer Fire 16551-35	Plainview Volunteer Fire 16578-35	Pocahontas Volunteer Fire 16659-35	Portland Volunteer Fire 16713-35	Prescott Volunteer Fire 16799-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12
Employer contributions	15,388	27,454	8,937	19,144	2,325	2,940
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	15,388	27,454	8,937	19,144	2,325	2,952
Net investment income	41,091	9,603	11,021	1,332	19,969	20,030
Total additions	56,479	37,057	19,958	20,476	22,294	22,982
Deductions						
Benefits paid to participants	45,632	30,383	14,888	16,328	14,468	19,855
Administrative expenses	508	119	136	16	247	248
Total deductions	46,140	30,502	15,024	16,344	14,715	20,103
Net Increase (Decrease) in Net Position Restricted for Pensions	10,339	6,555	4,934	4,132	7,579	2,879
Net Position Restricted for Pensions, Beginning of Year	329,951	75,042	87,416	8,803	159,069	161,919
Net Position Restricted for Pensions, End of Year	\$ 340,290	\$ 81,597	\$ 92,350	\$ 12,935	\$ 166,648	\$ 164,798

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, 2020

	Pulaski Co FPD #5 Volunteer Fire 16853-35	Rector Volunteer Fire 17043-35	Rison Volunteer Fire 17140-35	Russell Volunteer Fire 17329-35	Russellville Volunteer Fire 17337-35	Salem Volunteer Fire 17531-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	12,549	7,779	24,498	6,243	43,917	3,912
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	12,549	7,779	24,498	6,243	43,917	3,912
Net investment income	-	11,706	17,947	3,138	44,542	9,657
Total additions	12,549	19,485	42,445	9,381	88,459	13,569
Deductions						
Benefits paid to participants	21,280	21,110	36,434	6,730	62,671	16,373
Administrative expenses	-	145	222	39	551	119
Total deductions	21,280	21,255	36,656	6,769	63,222	16,492
Net Increase (Decrease) in Net Position Restricted for Pensions	(8,731)	(1,770)	5,789	2,612	25,237	(2,923)
Net Position Restricted for Pensions, Beginning of Year	(23,083)	96,350	143,475	24,283	350,649	80,221
Net Position Restricted for Pensions, End of Year	\$ (31,814)	\$ 94,580	\$ 149,264	\$ 26,895	\$ 375,886	\$ 77,298

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, 2020

	Searcy Volunteer Fire 17639-35	Shannon Hills FID Volunteer Fire 17663-35	Sheridan Volunteer Fire 17744-35	Smackover Volunteer Fire 17930-35	Sparkman Volunteer Fire 17981-35	Stamps Volunteer Fire 18139-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	22,828	6,864	1,710	6,121	6,087	10,257
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	22,828	6,864	1,710	6,121	6,087	10,257
Net investment income	-	18	16,446	43,275	20,005	18,388
Total additions	22,828	6,882	18,156	49,396	26,092	28,645
Deductions						
Benefits paid to participants	15,388	7,754	15,413	31,886	19,980	31,868
Administrative expenses	-	-	203	535	247	227
Total deductions	15,388	7,754	15,616	32,421	20,227	32,095
Net Increase (Decrease) in Net Position Restricted for Pensions	7,440	(872)	2,540	16,975	5,865	(3,450)
Net Position Restricted for Pensions, Beginning of Year	(139,180)	586	132,858	344,452	160,225	151,694
Net Position Restricted for Pensions, End of Year	\$ (131,740)	\$ (286)	\$ 135,398	\$ 361,427	\$ 166,090	\$ 148,244

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, 2020

	Star City Volunteer Fire 18244-35	Stephens Volunteer Fire 18287-35	St Francis Volunteer Fire 18333-35	Strong Volunteer Fire 18430-35	Stuttgart Volunteer Fire 18546-35	Sulphur Springs Volunteer Fire 18732-35
Additions						
Contributions						
Member contributions	\$ -	\$ 12	\$ -	\$ -	\$ -	\$ -
Employer contributions	23,926	480	3,388	787	10,455	3,072
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	23,926	492	3,388	787	10,455	3,072
Net investment income	33,536	26,759	-	10,310	-	6,283
Total additions	57,462	27,251	3,388	11,097	10,455	9,355
Deductions						
Benefits paid to participants	62,194	10,734	3,615	6,750	9,938	6,323
Administrative expenses	415	331	-	128	-	78
Total deductions	62,609	11,065	3,615	6,878	9,938	6,401
Net Increase (Decrease) in Net Position Restricted for Pensions	(5,147)	16,186	(227)	4,219	517	2,954
Net Position Restricted for Pensions, Beginning of Year	276,080	210,139	(3,827)	81,974	(4,254)	49,766
Net Position Restricted for Pensions, End of Year	\$ 270,933	\$ 226,325	\$ (4,054)	\$ 86,193	\$ (3,737)	\$ 52,720

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, 2020

	Swifton Volunteer Fire 18791-35	Taylor Volunteer Fire 18821-35	Thornton Volunteer Fire 18953-35	Tillar Volunteer Fire 19038-35	Tracy Area Volunteer Fire 19127-35	Trumann Volunteer Fire 19224-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	14,925	13,092	22,431	2,803	4,061	1,795
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	14,925	13,092	22,431	2,803	4,061	1,795
Net investment income	7,192	5,154	-	5,742	1,989	4,802
Total additions	22,117	18,246	22,431	8,545	6,050	6,597
Deductions						
Benefits paid to participants	17,768	21,363	23,768	6,990	6,132	7,590
Administrative expenses	89	64	-	71	25	59
Total deductions	17,857	21,427	23,768	7,061	6,157	7,649
Net Increase (Decrease) in Net Position Restricted for Pensions	4,260	(3,181)	(1,337)	1,484	(107)	(1,052)
Net Position Restricted for Pensions, Beginning of Year	56,526	43,623	(39,867)	46,090	16,272	39,691
Net Position Restricted for Pensions, End of Year	\$ 60,786	\$ 40,442	\$ (41,204)	\$ 47,574	\$ 16,165	\$ 38,639

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, 2020

	Tuckerman Volunteer Fire 19313-35	Turrell Volunteer Fire 19356-35	Tyronza Volunteer Fire 19372-35	Vilonia Volunteer Fire 19526-35	Viola Volunteer Fire 19615-35	Wabbaseka Volunteer Fire 19828-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	8,322	1,341	18,607	9,096	13,942	6,658
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	8,322	1,341	18,607	9,096	13,942	6,658
Net investment income	-	1,157	-	13,153	-	-
Total additions	8,322	2,498	18,607	22,249	13,942	6,658
Deductions						
Benefits paid to participants	11,813	1,748	21,990	20,543	12,045	9,285
Administrative expenses	-	14	-	163	-	-
Total deductions	11,813	1,762	21,990	20,706	12,045	9,285
Net Increase (Decrease) in Net Position Restricted for Pensions	(3,491)	736	(3,383)	1,543	1,897	(2,627)
Net Position Restricted for Pensions, Beginning of Year	(16,536)	9,072	(22,764)	106,496	(33,099)	1,170
Net Position Restricted for Pensions, End of Year	\$ (20,027)	\$ 9,808	\$ (26,147)	\$ 108,039	\$ (31,202)	\$ (1,457)

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, 2020

	Waldo Volunteer Fire 19917-35	Walnut Ridge Volunteer Fire 20117-35	Washington Volunteer Fire 20311-35	Weiner Volunteer Fire 20419-35	West Point Volunteer Fire 20656-35	Wheatley Volunteer Fire 20702-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12
Employer contributions	8,029	28,990	1,756	9,910	2,731	2,283
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	8,029	28,990	1,756	9,910	2,731	2,295
Net investment income	2,826	6,294	1,838	16,280	5,589	10,278
Total additions	10,855	35,284	3,594	26,190	8,320	12,573
Deductions						
Benefits paid to participants	7,230	32,836	3,615	25,236	7,350	8,858
Administrative expenses	35	78	23	201	69	127
Total deductions	7,265	32,914	3,638	25,437	7,419	8,985
Net Increase (Decrease) in Net Position Restricted for Pensions	3,590	2,370	(44)	753	901	3,588
Net Position Restricted for Pensions, Beginning of Year	21,252	50,142	15,012	132,399	45,133	82,029
Net Position Restricted for Pensions, End of Year	\$ 24,842	\$ 52,512	\$ 14,968	\$ 133,152	\$ 46,034	\$ 85,617

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, 2020

	White Hall Volunteer Fire 20818-35	Wilmot Volunteer Fire 21008-35	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	\$ -	\$ -	\$ -	\$ -	\$ 524	\$ 305	\$ 16,845
Employer contributions	3,361	787	4,269	8,404	(443)	49	39,364,703
Local plan administrative mergers	-	-	-	-	-	-	13,984,737
Total contributions	3,361	787	4,269	8,404	81	354	53,366,285
Net investment income	14,081	9,395	10,192	7,638	12,397	14,365	35,812,915
Total additions	17,442	10,182	14,461	16,042	12,478	14,719	89,179,200
Deductions							
Benefits paid to participants	15,420	7,710	13,808	21,195	-	-	58,439,542
Administrative expenses	174	116	126	94	153	178	442,922
Total deductions	15,594	7,826	13,934	21,289	153	178	58,882,464
Net Increase (Decrease) in Net Position Restricted for Pensions	1,848	2,356	527	(5,247)	12,325	14,541	30,296,736
Net Position Restricted for Pensions, Beginning of Year	113,919	75,450	82,857	64,923	94,946	109,878	268,395,062
Net Position Restricted for Pensions, End of Year	\$ 115,767	\$ 77,806	\$ 83,384	\$ 59,676	\$ 107,271	\$ 124,419	\$ 298,691,798

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, 2020

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, 2020

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, 2020

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 for the year ended December 31, 2020. The combining statements for plans administered by the System are as follows:

	Cost-Sharing Multiple-Employer	Agent Multiple-Employer	Total
Additions			
Contributions			
Member contributions	\$ 26,577,992	\$ 16,845	\$ 26,594,837
Employer contributions	93,919,327	39,364,703	133,284,030
Local plan administrative mergers and paid military time	98,204	13,984,737	14,082,941
Total contributions	120,595,523	53,366,285	173,961,808
Net investment income	290,227,585	35,812,915	326,040,500
Total additions	410,823,108	89,179,200	500,002,308
Deductions			
Benefits payments, including refunds and DROP distributions	97,656,316	58,439,542	156,095,858
Administrative expenses	3,492,486	442,922	3,935,408
Total deductions	101,148,802	58,882,464	160,031,266
Net Increase in Net Position Restricted for Pensions	309,674,306	30,296,736	339,971,042
Net Position Restricted for Pensions, Beginning of Year	2,206,116,519	268,395,062	2,474,511,581
Net Position Restricted for Pensions, End of Year	\$ 2,515,790,825	\$ 298,691,798	\$ 2,814,482,623

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, 2020

Note 4: Additional Financial Information

Additional financial information is located in LOPFI's comprehensive annual financial report for the year ended December 31, 2020, 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, 2020





April 2, 2021

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

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, 2020 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.

This report assumes the continuing ability of the plan sponsor to make the contributions necessary to fund this plan. A determination regarding whether or not the plan sponsor is actually able to do so is outside our scope of expertise and was not performed.

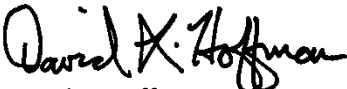
This report was prepared using our proprietary valuation model and related software which in our professional judgment has the capability to provide results that are consistent with the purposes of the valuation and has no material limitations or known weaknesses. We performed tests to ensure that the model reasonably represents that which is intended to be modeled.


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:dj

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SECTION A

EXECUTIVE SUMMARY

Executive Summary as of December 31, 2020

	2020
Actuarial Valuation Date	December 31, 2020
Measurement Date of the Net Pension Liability	December 31, 2020
Employer's Fiscal Year Ending Date (Reporting Date)	December 31, 2020

	Paid	Volunteer
Membership		
Number of		
- Retirees and Beneficiaries (Including DROP)	3,868	3,454
- Inactive, Nonretired Members	6,289	6,674
- Active Members	6,509	7,508
- Total	16,666	17,636
Covered Payroll	\$ 386,909,993	N/A

Net Pension Liability		
Total Pension Liability	\$ 3,094,818,981	\$ 144,039,300
Plan Fiduciary Net Position	2,407,334,337	108,456,488
Net Pension Liability	\$ 687,484,644	\$ 35,582,812
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	77.79%	75.30%
Net Pension Liability as a Percentage of Covered Payroll	177.69%	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*	2.00%	2.00%
Last year ending December 31 in the 2021 to 2120 projection period for which projected benefit payments are fully funded	2120	2120

Total Pension Expense \$ 132,243,307 \$ 5,132,315

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	\$ 77,618,366	\$ -	\$ 184,856	\$ 243,993
Changes in assumptions	19,164,016	-	-	-
Net difference between projected and actual earnings on pension plan investments	70,812,730	247,266,843	3,122,432	11,145,942
Total	\$ 167,595,112	\$ 247,266,843	\$ 3,307,288	\$ 11,389,935

**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, 2020. 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, 2020 and a measurement date of December 31, 2020.

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 2.00% (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 16 years for paid and 16 years for volunteer, which is the number of years remaining in the closed amortization schedule of the unfunded liability beginning January 1, 2022.
- (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, 2020

	Paid	Volunteer	Total
A. Expense			
1. Service Cost	\$ 59,999,825	\$ 2,439,560	\$ 62,439,385
2. Interest on the Total Pension Liability	200,733,314	9,494,066	210,227,380
3. Current-Period Benefit Changes	(2,985,529)	-	(2,985,529)
4. Employee Contributions (made negative for addition here)	(26,577,992)	-	(26,577,992)
5. Projected Earnings on Plan Investments (made negative for addition here)	(148,445,106)	(6,660,250)	(155,105,356)
6. Pension Plan Administrative Expense	3,435,447	155,204	3,590,651
7. Other Changes in Plan Fiduciary Net Position	-	-	-
8. Recognition of Outflow (Inflow) of Resources Due to Liabilities	92,285,367	1,814,911	94,100,278
9. Recognition of Outflow (Inflow) of Resources Due to Assets	(46,202,019)	(2,111,176)	(48,313,195)
10. Total Pension Expense	\$132,243,307	\$ 5,132,315	\$137,375,622

Statement of Outflows and Inflows Arising from Current Reporting Period Fiscal Year Ended December 31, 2020

	Paid Service	Volunteer Service
A. Outflows (Inflows) of Resources Due to Liabilities		
1. Difference between expected and actual experience of the Total Pension Liability (gains) or losses	\$ 46,305,562	\$ (328,954)
2. Assumption Changes (gains) or losses	\$ -	\$ -
3. Recognition period for Liabilities: Average of the expected remaining service lives of all employees {in years}	3.8770	3.3561
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	\$ 11,943,658	\$ (98,017)
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	\$ 11,943,658	\$ (98,017)
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	\$ 34,361,904	\$ (230,937)
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	\$ 34,361,904	\$ (230,937)
B. Outflows (Inflows) of Resources Due to Assets		
1. Net difference between projected and actual earnings on pension plan investments (gains) or losses	\$ (129,331,483)	\$ (5,888,911)
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	\$ (25,866,297)	\$ (1,177,782)
4. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Assets	\$ (103,465,186)	\$ (4,711,129)

Paid Service

Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods Fiscal Year Ended December 31, 2020*

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	\$ 92,285,367	\$ -	\$ 92,285,367
2. Due to assets	40,613,182	86,815,201	(46,202,019)
3. Total	\$ 132,898,549	\$ 86,815,201	\$ 46,083,348

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	\$ 44,720,176	\$ -	\$ 44,720,176
2. Assumption changes	47,565,191	-	47,565,191
3. Net difference between projected and actual earnings on pension plan investments	40,613,182	86,815,201	(46,202,019)
4. Total	\$ 132,898,549	\$ 86,815,201	\$ 46,083,348

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	\$ 77,618,366	\$ -	\$ 77,618,366
2. Assumption changes	19,164,016	-	19,164,016
3. Net difference between projected and actual earnings on pension plan investments	70,812,730	247,266,843	(176,454,113)
4. Total	\$ 167,595,112	\$ 247,266,843	\$ (79,671,731)

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
2021	\$ 6,144,439
2022	(3,131,790)
2023	(56,818,085)
2024	(25,866,295)
2025	-
Thereafter	-
Total	\$ (79,671,731)

* 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, 2020

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					
2016	\$ 20,160,705	4.5797	\$ 2,551,949	\$ -	0.0000
2017	27,865,374	4.4029	6,328,868	2,549,902	0.4029
2018	32,386,236	4.1228	7,855,398	8,820,042	1.1228
2019	63,967,124	3.9879	16,040,303	31,886,518	1.9879
2020	46,305,562	3.8770	11,943,658	34,361,904	2.8770
Total			\$ 44,720,176	\$ 77,618,366	
Deferred Outflow (Inflow) due to Assumption Changes					
2016	\$ -	4.5797	\$ -	\$ -	0.0000
2017	209,424,780	4.4029	47,565,191	19,164,016	0.4029
2018	-	4.1228	-	-	1.1228
2019	-	3.9879	-	-	1.9879
2020	-	3.8770	-	-	2.8770
Total			\$ 47,565,191	\$ 19,164,016	
Deferred Outflow (Inflow) due to Differences Between Projected and Actual Earnings on Plan Investments					
2016	\$ 26,034,086	5.0000	\$ 5,206,818	\$ -	0.0000
2017	(97,612,641)	5.0000	(19,522,528)	(19,522,529)	1.0000
2018	177,031,822	5.0000	35,406,364	70,812,730	2.0000
2019	(207,131,880)	5.0000	(41,426,376)	(124,279,128)	3.0000
2020	(129,331,483)	5.0000	(25,866,297)	(103,465,186)	4.0000
Total			\$ (46,202,019)	\$ (176,454,113)	

Volunteer Service

Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods Fiscal Year Ended December 31, 2020*

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	\$ 2,042,876	\$ 227,965	\$ 1,814,911
2. Due to assets	1,783,342	3,894,518	(2,111,176)
3. Total	\$ 3,826,218	\$ 4,122,483	\$ (296,265)

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	\$ 227,965	\$ (101,099)
2. Assumption changes	1,916,010	-	1,916,010
3. Net difference between projected and actual earnings on pension plan investments	1,783,342	3,894,518	(2,111,176)
4. Total	\$ 3,826,218	\$ 4,122,483	\$ (296,265)

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	\$ 184,856	\$ 243,993	\$ (59,137)
2. Assumption changes	-	-	-
3. Net difference between projected and actual earnings on pension plan investments	3,122,432	11,145,942	(8,023,510)
4. Total	\$ 3,307,288	\$ 11,389,935	\$ (8,082,647)

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
2021	\$ (2,317,507)
2022	(1,515,634)
2023	(3,071,723)
2024	(1,177,783)
2025	-
Thereafter	-
Total	\$ (8,082,647)

* 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, 2020

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					
2016	\$ (996,748)	3.7857	\$ -	\$ -	0.0000
2017	(578,714)	3.6685	(105,458)	-	0.0000
2018	(86,526)	3.5331	(24,490)	(13,056)	0.5331
2019	438,588	3.4571	126,866	184,856	1.4571
2020	(328,954)	3.3561	(98,017)	(230,937)	2.3561
Total			\$ (101,099)	\$ (59,137)	
Deferred Outflow (Inflow) due to Assumption Changes					
2016	\$ -	3.7857	\$ -	\$ -	0.0000
2017	10,514,403	3.6685	1,916,010	-	0.0000
2018	-	3.5331	-	-	0.5331
2019	-	3.4571	-	-	1.4571
2020	-	3.3561	-	-	2.3561
Total			\$ 1,916,010	\$ -	
Deferred Outflow (Inflow) due to Differences Between Projected and Actual Earnings on Plan Investments					
2016	\$ 1,110,621	5.0000	\$ 222,125	\$ -	0.0000
2017	(4,288,479)	5.0000	(857,696)	(857,695)	1.0000
2018	7,806,083	5.0000	1,561,217	3,122,432	2.0000
2019	(9,295,198)	5.0000	(1,859,040)	(5,577,118)	3.0000
2020	(5,888,911)	5.0000	(1,177,782)	(4,711,129)	4.0000
Total			\$ (2,111,176)	\$ (8,023,510)	

Statement of Fiduciary Net Position as of December 31, 2020

	2020		
	Paid	Volunteer	Total
Assets			
Cash and Short Term Investments	\$ 82,064,724	\$ 3,697,223	\$ 85,761,947
Receivables			
Accrued Interest and Other Dividends	\$ -	\$ -	\$ -
Contributions Receivable	7,944,844	357,934	8,302,778
Accounts Receivable - Other	-	-	-
Total Receivables	<u>\$ 7,944,844</u>	<u>\$ 357,934</u>	<u>\$ 8,302,778</u>
Prepaid Expense	\$ 11,819,760	\$ 532,510	\$ 12,352,270
Investments			
U.S. Treasury Securities	\$ 68,629,096	\$ 3,091,914	\$ 71,721,010
Corporate Bonds	64,715,920	2,915,616	67,631,536
Mortgage-backed Securities	3,153,671	142,081	3,295,752
Alternative Investments	216,262,219	9,743,159	226,005,378
Equity Securities	396,382,800	17,858,046	414,240,846
Mutual Funds	1,548,785,155	69,776,681	1,618,561,836
Real Estate Investment Trusts	6,938,961	312,618	7,251,579
Total Investments	<u>\$ 2,304,867,822</u>	<u>\$ 103,840,115</u>	<u>\$ 2,408,707,937</u>
Land, Building, Furniture and Equipment	\$ 2,488,503	\$ 112,113	\$ 2,600,616
Other Assets	\$ 156,598	\$ 7,055	\$ 163,653
Total Assets	<u>\$ 2,409,342,251</u>	<u>\$ 108,546,950</u>	<u>\$ 2,517,889,201</u>
Liabilities			
Payables			
Accounts Payable and Accrued Expenses	\$ 1,106,342	\$ 49,844	\$ 1,156,186
Refunds Payable	236,991	10,677	247,668
Due to Pension Review Board	326,996	14,732	341,728
Total Liabilities	<u>\$ 1,670,329</u>	<u>\$ 75,253</u>	<u>\$ 1,745,582</u>
Deferred Inflows of Resources			
Deferred amounts for leases	\$ 337,585	\$ 15,209	\$ 352,794
Net Position Restricted for Pensions	<u>\$ 2,407,334,337</u>	<u>\$ 108,456,488</u>	<u>\$ 2,515,790,825</u>



Statement of Changes in Fiduciary Net Position for Year Ended December 31, 2020

	2020		
	Paid	Volunteer	Total
Additions			
Contributions			
Employer	\$ 88,292,104	\$ 5,627,223	\$ 93,919,327
Employee	26,577,992	-	26,577,992
Other	98,204	-	98,204
Total Contributions	<u>\$ 114,968,300</u>	<u>\$ 5,627,223</u>	<u>\$ 120,595,523</u>
Investment Income			
Net Appreciation in Fair Value of Investments	\$ 261,960,585	\$ 11,834,638	\$ 273,795,223
Interest and Dividends	21,442,329	968,704	22,411,033
Less Investment Expense	(5,626,325)	(254,181)	(5,880,506)
Net Investment Income	<u>\$ 277,776,589</u>	<u>\$ 12,549,161</u>	<u>\$ 290,325,750</u>
Other	\$ -	\$ -	\$ -
Total Additions	<u>\$ 392,744,889</u>	<u>\$ 18,176,384</u>	<u>\$ 410,921,273</u>
Deductions			
Benefit Payments, including Refunds of Employee Contributions and DROP Distributions			
	\$ 93,706,107	\$ 3,950,209	\$ 97,656,316
Pension Plan Administrative Expense	3,435,447	155,204	3,590,651
Other	-	-	-
Total Deductions	<u>\$ 97,141,554</u>	<u>\$ 4,105,413</u>	<u>\$ 101,246,967</u>
	<u>\$ 295,603,335</u>	<u>\$ 14,070,971</u>	<u>\$ 309,674,306</u>
Net Increase in Net Position			
	<u>\$ 295,603,335</u>	<u>\$ 14,070,971</u>	<u>\$ 309,674,306</u>
Amount to Reconcile Beginning and End of Year Assets	\$ -	\$ -	\$ -
Net Position Restricted for Pensions			
Beginning of Year	\$ 2,111,731,002	\$ 94,385,517	\$ 2,206,116,519
End of Year	<u>\$ 2,407,334,337</u>	<u>\$ 108,456,488</u>	<u>\$ 2,515,790,825</u>



SECTION C

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Changes in Net Pension Liability and Related Ratios Current Period Fiscal Year Ended December 31, 2020

	Paid	Volunteer	Total
A. Total Pension Liability			
1. Service Cost	\$ 59,999,825	\$ 2,439,560	\$ 62,439,385
2. Interest on the Total Pension Liability	200,733,314	9,494,066	210,227,380
3. Changes of benefit terms	(2,985,529)	-	(2,985,529)
4. Difference between expected and actual experience of the Total Pension Liability	46,305,562	(328,954)	45,976,608
5. Changes of assumptions	-	-	-
6. Benefit payments, including refunds of employee contributions & DROP distributions	(93,706,107)	(3,950,209)	(97,656,316)
7. Net change in Total Pension Liability	\$ 210,347,065	\$ 7,654,463	\$ 218,001,528
8. Total Pension Liability – beginning	2,884,471,916	136,384,837	3,020,856,753
9. Total Pension Liability – ending	\$3,094,818,981	\$ 144,039,300	\$3,238,858,281
B. Plan Fiduciary Net Position			
1. Employer contributions	\$ 88,292,104	\$ 5,627,223	\$ 93,919,327
2. Employee contributions	26,577,992	-	26,577,992
3. Other contributions	98,204	-	98,204
4. Pension plan net investment income	277,776,589	12,549,161	290,325,750
5. Benefit payments, including refunds of employee contributions & DROP distributions	(93,706,107)	(3,950,209)	(97,656,316)
6. Pension plan administrative expense	(3,435,447)	(155,204)	(3,590,651)
7. Net change in Plan Fiduciary Net Position	\$ 295,603,335	\$ 14,070,971	\$ 309,674,306
8. Plan Fiduciary Net Position – beginning	2,111,731,002	94,385,517	2,206,116,519
9. Plan Fiduciary Net Position – ending	\$2,407,334,337	\$ 108,456,488	\$2,515,790,825
C. Net Pension Liability	\$ 687,484,644	\$ 35,582,812	\$ 723,067,456
D. Plan Fiduciary Net Position as a percentage of the Total Pension Liability	77.79%	75.30%	77.68%
E. Covered Payroll	\$ 386,909,993	N/A	N/A
F. Net Pension Liability as a percentage of Covered Payroll	177.69%	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,	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability							
Service Cost	\$ 59,999,825	\$ 57,317,733	\$ 58,728,968	\$ 50,862,406	\$ 50,307,455	\$ 48,365,128	\$ 49,060,513
Interest on the Total Pension Liability	200,733,314	185,373,080	174,000,936	162,537,756	149,980,786	139,022,240	127,980,919
Benefit Changes	(2,985,529)	-	(24,831,215)	-	-	-	50,330
Difference between Expected and Actual Experience	46,305,562	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	(93,706,107)	(83,428,020)	(70,812,207)	(61,502,387)	(55,899,631)	(43,058,437)	(33,691,888)
Net Change in Total Pension Liability	210,347,065	223,229,917	169,472,718	389,187,929	164,549,315	202,907,380	143,047,483
Total Pension Liability - Beginning	2,884,471,916	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)	\$ 3,094,818,981	\$ 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	\$ 88,292,104	\$ 82,853,422	\$ 78,694,349	\$ 72,369,349	\$ 70,486,795	\$ 62,792,095	\$ 58,994,602
Employee Contributions	26,577,992	25,157,606	24,456,628	23,351,970	21,816,086	21,187,024	21,844,747
Other Contributions	98,204	180,761	87,759	54,467	38,872	34,066	56,744
Pension Plan Net Investment Income	277,776,589	331,017,020	(51,333,962)	217,674,675	84,905,505	1,567,555	91,210,386
Benefit Payments, DROP Distributions and Refunds	(93,706,107)	(83,428,020)	(70,812,207)	(61,502,387)	(55,899,631)	(43,058,437)	(33,691,888)
Pension Plan Administrative Expense	(3,435,447)	(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	295,603,335	352,869,548	(22,310,553)	249,121,177	118,793,293	40,142,062	136,247,238
Plan Fiduciary Net Position - Beginning	2,111,731,002	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)	\$ 2,407,334,337	\$ 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)	687,484,644	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	77.79 %	73.21 %	66.09 %	71.48 %	72.87 %	72.92 %	79.14 %
Covered Payroll	\$ 386,909,993	\$ 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	177.69 %	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	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,	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability							
Service Cost	\$ 2,439,560	\$ 2,383,968	\$ 2,328,231	\$ 2,137,477	\$ 2,103,552	\$ 2,100,948	\$ 2,087,131
Interest on the Total Pension Liability	9,494,066	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	(328,954)	438,588	(86,526)	(578,714)	(996,748)	(1,813,451)	(1,426,660)
Assumption Changes	-	-	-	10,514,403	-	2,138,654	-
Benefit Payments	(3,950,209)	(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	7,654,463	8,127,616	7,379,035	17,163,224	6,249,916	7,281,745	5,609,517
Total Pension Liability - Beginning	136,384,837	128,257,221	120,878,186	103,714,962	97,465,046	90,183,301	84,573,784
Total Pension Liability - Ending (a)	\$ 144,039,300	\$ 136,384,837	\$ 128,257,221	\$ 120,878,186	\$ 103,714,962	\$ 97,465,046	\$ 90,183,301
Plan Fiduciary Net Position							
Employer Contributions	\$ 5,627,223	\$ 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	12,549,161	14,799,316	(2,270,359)	9,538,538	3,686,585	74,751	3,842,540
Benefit Payments	(3,950,209)	(3,629,357)	(3,290,465)	(2,917,621)	(2,398,981)	(2,349,142)	(2,040,757)
Refunds	-	-	-	-	-	-	-
Pension Plan Administrative Expense	(155,204)	(130,156)	(150,511)	(123,875)	(111,065)	(101,882)	(91,307)
Reconciliation Adjustment	-	-	-	-	-	-	-
Net Change in Plan Fiduciary Net Position	14,070,971	16,711,217	(544,586)	11,537,714	5,987,960	2,456,232	6,680,003
Plan Fiduciary Net Position - Beginning	94,385,517	77,674,300	78,218,886	66,681,172	60,693,212	58,236,980	51,556,977
Plan Fiduciary Net Position - Ending (b)	\$ 108,456,488	\$ 94,385,517	\$ 77,674,300	\$ 78,218,886	\$ 66,681,172	\$ 60,693,212	\$ 58,236,980
Net Pension Liability - Ending (a) - (b)	35,582,812	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	75.30 %	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	N/A
Net Pension Liability as a Percentage of Covered Payroll	N/A	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	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%
2020	3,094,818,981	2,407,334,337	687,484,644	77.79%	386,909,993	177.69%

* 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
2020	144,039,300	108,456,488	35,582,812	75.30%	N/A	N/A



Schedule of Contributions Multiyear

LOPFI Paid Service Employers

Last 10 Fiscal Years

FY Ending December 31,	Actuarially	Actual Contribution	Contribution	Covered Payroll*	Actual Contribution
	Determined Contribution#		Deficiency (Excess)		as a % of Covered Payroll
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%
2020	88,292,104	88,292,104	-	386,909,993	22.82%

* 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	Actual Contribution	Contribution	Covered Payroll	Actual Contribution
	Determined Contribution#		Deficiency (Excess)		as a % of Covered Payroll
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
2020	5,627,223	5,627,223	-	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, 2018
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 2020:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	16 years beginning January 1, 2020
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 methods or assumptions in the December 31, 2018 actuarial valuation. There were changes in benefit provisions in the December 31, 2018 actuarial valuation resulting from legislation passed during the 2019 General Assembly Session.

Volunteer Service

Notes to Schedule of Contributions

Valuation Date: December 31, 2018
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 2020:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Increasing Dollar, Closed
Remaining Amortization Period	17 years beginning January 1, 2020
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 changes, methods or assumptions in the December 31, 2018 actuarial valuation.

Schedule of Investment Returns Multiyear

Last 10 Fiscal Years

<u>FY Ending December 31,</u>	<u>Annual Return¹</u>
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 %
2020	12.97 %

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 2020 to 2029 were based on capital market assumptions collected from thirteen national investment consultants. For each major asset class that is included in the pension plan's target asset allocation as of December 31, 2020, 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	25%	0.9%	0.22%
Domestic Equity	42%	5.1%	2.15%
Foreign Equity	18%	7.1%	1.27%
Alternative Investments	15%	7.4%	1.12%
Total	100%		4.76%
Expected Inflation			2.25%
Total Return			7.01%

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	\$1,173,701,529	\$687,484,644	\$295,329,211
Volunteer Service	59,756,655	35,582,812	16,300,154
Total	\$1,233,458,184	\$723,067,456	\$311,629,365

Summary of Population Statistics

	Paid Service	Volunteer Service
Inactive Plan Members or Beneficiaries Currently Receiving Benefits (Including DROP)	3,868	3,454
Inactive Plan Members Entitled to But Not Yet Receiving Benefits #	6,289	6,674
Active Plan Members	6,509	7,508
Total Plan Members	16,666	17,636

These counts include 1,862 and 2,663 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, 2020 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 2021 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 2020 was \$1,470.

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 or her service and pay record to time of disability.

The minimum annuity payable is 65% of the member's final average pay for duty disability retirements approved prior to April 1, 2021.

An approved duty disability retirement that is effective on or after April 1, 2021, shall be classified as catastrophic duty disability, hazardous duty disability, or ordinary duty disability in accordance with the criteria in the rules for disability retirement established by the board.

The minimum annuity payable to

- (i) a catastrophic duty disability retiree shall be an annuity based on twenty-eight (28) years of accrued paid service credit;
- (ii) a hazardous duty disability retiree shall be sixty-five percent (65%) of the final average pay of the member;
- (iii) an ordinary duty disability retiree shall be fifteen percent (15%) of the final average pay of the member.

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, 2020 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 2021 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, 2020 of LOPFI Coverage for
VOLUNTEER SERVICE
Benefits and Conditions Evaluated and/or Considered
(Section references are to Arkansas Code of 1987, including
amendments from 2021 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 2020 was \$1,470.

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, 2020 valuations was \$7.06 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, 2020 valuations was \$11.44 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 \$7.06 effective July 1, 2021 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 \$11.44 effective July 1, 2021 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		Value at Retirement		Future Life Expectancy (years)*					
	Next Year*		\$1.00 Monthly for Life		2020		2025		2030	
	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women
35	0.171%	0.135%	\$ 163.49	\$ 166.35	46.55	50.22	47.11	50.74	47.67	51.26
40	0.252%	0.207%	159.20	163.03	41.45	45.10	41.99	45.61	42.53	46.11
45	0.358%	0.261%	153.83	158.85	36.49	40.10	37.01	40.59	37.53	41.08
50	0.523%	0.329%	147.11	153.31	31.70	35.16	32.20	35.63	32.70	36.11
55	0.751%	0.461%	138.90	145.99	27.10	30.30	27.58	30.76	28.05	31.22
60	1.059%	0.693%	128.88	136.80	22.71	25.62	23.16	26.05	23.60	26.49
65	1.532%	1.036%	116.88	125.63	18.58	21.19	18.97	21.57	19.37	21.98
70	2.282%	1.593%	102.78	112.12	14.74	17.01	15.07	17.36	15.43	17.72
75	3.609%	2.590%	86.64	96.20	11.23	13.14	11.52	13.46	11.83	13.79
80	6.060%	4.426%	69.13	78.49	8.14	9.69	8.39	9.97	8.64	10.25

* 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

Given the relatively small number of disabilities in total and the sensitivity of the results to the actual disability benefit that members would qualify for, we have assumed the minimum disability benefit would be based on duty disabilities being split 1/3 catastrophic, 1/3 hazardous and 1/3 ordinary duty. The resulting weighted minimum disability benefit is approximately 55% of final average pay. This assumption will be reviewed and updated as experience emerges.

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 2.00%; 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, 2021
(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	\$ 386,909,993				
1	372,244,111	\$ 25,056,945	\$ 39,407,164	\$ 57,845,365	\$ 122,309,475
2	343,457,882	23,039,603	38,429,591	60,591,522	122,060,716
3	321,163,747	21,488,944	37,493,233	63,764,476	122,746,653
4	302,436,023	20,191,622	36,480,561	66,300,899	122,973,083
5	284,724,480	18,964,464	35,554,855	68,788,150	123,307,470
6	270,093,933	17,954,283	34,499,625	71,118,077	123,571,985
7	255,480,582	16,947,136	33,419,186	73,473,124	123,839,447
8	240,557,615	15,924,892	32,274,653	75,863,267	124,062,812
9	225,634,399	14,900,333	31,097,083	78,329,678	124,327,094
10	211,327,909	13,915,984	29,947,237	80,876,001	124,739,223
11	198,064,390	13,006,137	28,875,678	83,505,100	125,386,916
12	185,064,632	12,112,539	27,815,972	86,219,555	126,148,067
13	172,363,205	11,244,215	26,772,387	89,021,691	127,038,293
14	160,470,935	10,440,120	25,789,255	91,914,896	128,144,271
15	149,144,392	9,679,050	24,852,017	94,902,130	129,433,197
16	138,199,234	8,946,493	23,936,515	-	32,883,008
17	127,663,921	8,241,110	22,883,977	-	31,125,087
18	117,586,660	7,565,397	21,857,727	-	29,423,124
19	107,671,938	6,903,653	20,826,588	-	27,730,241
20	97,760,118	6,247,280	19,762,979	-	26,010,259
21	88,122,569	5,618,876	18,701,332	-	24,320,208
22	79,067,611	5,039,538	17,678,169	-	22,717,706
23	70,371,334	4,483,224	16,680,712	-	21,163,936
24	61,850,787	3,936,816	15,689,530	-	19,626,345
25	53,583,433	3,406,361	14,704,736	-	18,111,097
26	45,482,406	2,883,459	13,718,287	-	16,601,746
27	37,612,376	2,377,519	12,743,841	-	15,121,360
28	30,188,032	1,903,931	11,802,627	-	13,706,558
29	23,666,118	1,492,837	10,938,892	-	12,431,729
30	17,922,289	1,132,183	10,134,853	-	11,267,036
31	12,710,351	801,506	9,369,916	-	10,171,422
32	8,162,194	512,930	8,660,680	-	9,173,610
33	4,341,843	270,446	8,016,782	-	8,287,228
34	1,330,584	82,480	7,449,296	-	7,531,777
35	-	-	7,057,545	-	7,057,545
36	-	-	6,807,378	-	6,807,378
37	-	-	6,550,545	-	6,550,545
38	-	-	6,288,742	-	6,288,742
39	-	-	6,023,273	-	6,023,273
40	-	-	5,755,399	-	5,755,399
41	-	-	5,486,623	-	5,486,623
42	-	-	5,218,156	-	5,218,156
43	-	-	4,950,843	-	4,950,843
44	-	-	4,685,455	-	4,685,455
45	-	-	4,422,812	-	4,422,812
46	-	-	4,163,655	-	4,163,655
47	-	-	3,908,585	-	3,908,585
48	-	-	3,658,112	-	3,658,112
49	-	-	3,412,843	-	3,412,843
50	-	-	3,173,429	-	3,173,429



Paid Service
Single Discount Rate Development
Projection of Contributions Beginning January 1, 2021
(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	\$ -	\$ -	\$ 2,940,475	\$ -	\$ 2,940,475
52	-	-	2,714,545	-	2,714,545
53	-	-	2,496,161	-	2,496,161
54	-	-	2,285,808	-	2,285,808
55	-	-	2,083,930	-	2,083,930
56	-	-	1,890,933	-	1,890,933
57	-	-	1,707,191	-	1,707,191
58	-	-	1,533,037	-	1,533,037
59	-	-	1,368,769	-	1,368,769
60	-	-	1,214,637	-	1,214,637
61	-	-	1,070,836	-	1,070,836
62	-	-	937,500	-	937,500
63	-	-	814,691	-	814,691
64	-	-	702,388	-	702,388
65	-	-	600,486	-	600,486
66	-	-	508,787	-	508,787
67	-	-	427,004	-	427,004
68	-	-	354,763	-	354,763
69	-	-	291,604	-	291,604
70	-	-	236,994	-	236,994
71	-	-	190,331	-	190,331
72	-	-	150,963	-	150,963
73	-	-	118,197	-	118,197
74	-	-	91,321	-	91,321
75	-	-	69,617	-	69,617
76	-	-	52,379	-	52,379
77	-	-	38,928	-	38,928
78	-	-	28,624	-	28,624
79	-	-	20,879	-	20,879
80	-	-	15,168	-	15,168
81	-	-	11,034	-	11,034
82	-	-	8,090	-	8,090
83	-	-	6,022	-	6,022
84	-	-	4,580	-	4,580
85	-	-	3,573	-	3,573
86	-	-	2,859	-	2,859
87	-	-	2,340	-	2,340
88	-	-	1,946	-	1,946
89	-	-	1,634	-	1,634
90	-	-	1,376	-	1,376
91	-	-	1,155	-	1,155
92	-	-	962	-	962
93	-	-	791	-	791
94	-	-	639	-	639
95	-	-	504	-	504
96	-	-	385	-	385
97	-	-	282	-	282
98	-	-	193	-	193
99	-	-	117	-	117
100	-	-	53	-	53

Paid Service
Single Discount Rate Development
Projection of Plan Fiduciary Net Position Beginning January 1, 2021
(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	\$ 2,407,334,337	\$ 122,309,475	\$ 117,340,937	\$ 3,851,735	\$ 168,551,831	\$ 2,577,002,971
2	2,577,002,971	122,060,716	123,588,244	4,123,205	180,195,777	2,751,548,015
3	2,751,548,015	122,746,653	135,096,177	4,402,477	192,031,958	2,926,827,972
4	2,926,827,972	122,973,083	147,310,748	4,682,925	203,879,416	3,101,686,799
5	3,101,686,799	123,307,470	145,482,975	4,962,699	216,184,303	3,290,732,899
6	3,290,732,899	123,571,985	157,785,670	5,265,173	228,992,913	3,480,246,953
7	3,480,246,953	123,839,447	170,972,562	5,568,395	241,803,931	3,669,349,373
8	3,669,349,373	124,062,812	184,778,305	5,870,959	254,563,347	3,857,326,268
9	3,857,326,268	124,327,094	199,326,374	6,171,722	267,219,903	4,043,375,170
10	4,043,375,170	124,739,223	213,475,861	6,469,400	279,760,408	4,227,929,539
11	4,227,929,539	125,386,916	227,684,488	6,764,687	292,202,449	4,411,069,729
12	4,411,069,729	126,148,067	242,285,145	7,057,712	304,535,989	4,592,410,928
13	4,592,410,928	127,038,293	257,194,719	7,347,857	316,737,512	4,771,644,157
14	4,771,644,157	128,144,271	271,082,900	7,634,631	328,834,160	4,949,905,056
15	4,949,905,056	129,433,197	285,050,109	7,919,848	340,866,374	5,127,234,670
16	5,127,234,670	32,883,008	298,781,350	8,203,575	349,475,116	5,202,607,869
17	5,202,607,869	31,125,087	311,796,983	8,324,173	354,238,762	5,267,850,562
18	5,267,850,562	29,423,124	324,538,509	8,428,561	358,305,186	5,322,611,802
19	5,322,611,802	27,730,241	337,773,636	8,516,179	361,621,815	5,365,674,044
20	5,365,674,044	26,010,259	350,605,989	8,585,078	364,133,083	5,396,626,320
21	5,396,626,320	24,320,208	363,746,644	8,634,602	365,787,743	5,414,353,025
22	5,414,353,025	22,717,706	375,327,818	8,662,965	366,574,012	5,419,653,960
23	5,419,653,960	21,163,936	386,465,890	8,671,446	366,508,084	5,412,188,645
24	5,412,188,645	19,626,345	397,862,650	8,659,502	365,540,877	5,390,833,715
25	5,390,833,715	18,111,097	409,020,986	8,625,334	363,611,135	5,354,909,627
26	5,354,909,627	16,601,746	418,952,949	8,567,855	360,704,753	5,304,695,323
27	5,304,695,323	15,121,360	428,817,756	8,487,513	356,802,150	5,239,313,564
28	5,239,313,564	13,706,558	437,102,193	8,382,902	351,895,295	5,159,430,322
29	5,159,430,322	12,431,729	444,403,683	8,255,089	346,012,771	5,065,216,050
30	5,065,216,050	11,267,036	450,208,194	8,104,346	339,183,162	4,957,353,708
31	4,957,353,708	10,171,422	454,212,379	7,931,766	331,463,263	4,836,844,247
32	4,836,844,247	9,173,610	456,790,759	7,738,951	322,911,185	4,704,399,331
33	4,704,399,331	8,287,228	456,728,023	7,527,039	313,618,992	4,562,050,489
34	4,562,050,489	7,531,777	455,013,080	7,299,281	303,695,424	4,410,965,329
35	4,410,965,329	7,057,545	449,650,123	7,057,545	293,295,992	4,254,611,197
36	4,254,611,197	6,807,378	443,097,427	6,807,378	282,576,668	4,094,090,439
37	4,094,090,439	6,550,545	435,237,391	6,550,545	271,610,664	3,930,463,712
38	3,930,463,712	6,288,742	426,379,594	6,288,742	260,461,572	3,764,545,690
39	3,764,545,690	6,023,273	416,604,927	6,023,273	249,183,638	3,597,124,401
40	3,597,124,401	5,755,399	405,820,324	5,755,399	237,835,225	3,429,139,302
41	3,429,139,302	5,486,623	394,265,457	5,486,623	226,473,848	3,261,347,693
42	3,261,347,693	5,218,156	382,214,193	5,218,156	215,143,096	3,094,276,596
43	3,094,276,596	4,950,843	369,744,542	4,950,843	203,877,176	2,928,409,230
44	2,928,409,230	4,685,455	356,861,249	4,685,455	192,709,749	2,764,257,730
45	2,764,257,730	4,422,812	343,647,388	4,422,812	181,673,807	2,602,284,149
46	2,602,284,149	4,163,655	330,216,259	4,163,655	170,797,795	2,442,865,685
47	2,442,865,685	3,908,585	316,650,740	3,908,585	160,105,266	2,286,320,211
48	2,286,320,211	3,658,112	302,913,322	3,658,112	149,619,760	2,133,026,649
49	2,133,026,649	3,412,843	289,001,565	3,412,843	139,367,887	1,983,392,972
50	1,983,392,972	3,173,429	274,972,071	3,173,429	129,376,257	1,837,797,158



Paid Service
Single Discount Rate Development
Projection of Plan Fiduciary Net Position Beginning January 1, 2021
(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	\$ 1,837,797,158	\$ 2,940,475	\$ 260,876,015	\$ 2,940,475	\$ 119,669,568	\$ 1,696,590,711
52	1,696,590,711	2,714,545	246,760,794	2,714,545	110,270,794	1,560,100,711
53	1,560,100,711	2,496,161	232,672,068	2,496,161	101,201,259	1,428,629,902
54	1,428,629,902	2,285,808	218,654,461	2,285,808	92,480,621	1,302,456,061
55	1,302,456,061	2,083,930	204,749,608	2,083,930	84,126,891	1,181,833,344
56	1,181,833,344	1,890,933	190,995,730	1,890,933	76,156,545	1,066,994,159
57	1,066,994,159	1,707,191	177,430,318	1,707,191	68,584,561	958,148,402
58	958,148,402	1,533,037	164,091,785	1,533,037	61,424,311	855,480,928
59	855,480,928	1,368,769	151,020,266	1,368,769	54,687,353	759,148,015
60	759,148,015	1,214,637	138,258,630	1,214,637	48,383,152	669,272,537
61	669,272,537	1,070,836	125,853,451	1,070,836	42,518,707	585,937,793
62	585,937,793	937,500	113,854,098	937,500	37,098,149	509,181,844
63	509,181,844	814,691	102,311,531	814,691	32,122,389	438,992,702
64	438,992,702	702,388	91,277,811	702,388	27,588,798	375,303,689
65	375,303,689	600,486	80,802,936	600,486	23,490,987	317,991,740
66	317,991,740	508,787	70,932,951	508,787	19,818,758	266,877,546
67	266,877,546	427,004	61,709,045	427,004	16,558,141	221,726,642
68	221,726,642	354,763	53,165,686	354,763	13,691,538	182,252,494
69	182,252,494	291,604	45,329,389	291,604	11,197,979	148,121,084
70	148,121,084	236,994	38,217,515	236,994	9,053,486	118,957,055
71	118,957,055	190,331	31,836,776	190,331	7,231,553	94,351,832
72	94,351,832	150,963	26,182,359	150,963	5,703,744	73,873,217
73	73,873,217	118,197	21,238,027	118,197	4,440,366	57,075,556
74	57,075,556	91,321	16,976,358	91,321	3,411,166	43,510,364
75	43,510,364	69,617	13,359,785	69,617	2,586,041	32,736,620
76	32,736,620	52,379	10,342,534	52,379	1,935,697	24,329,783
77	24,329,783	38,928	7,872,077	38,928	1,432,222	17,889,928
78	17,889,928	28,624	5,889,980	28,624	1,049,632	13,049,581
79	13,049,581	20,879	4,333,787	20,879	764,354	9,480,148
80	9,480,148	15,168	3,139,658	15,168	555,581	6,896,071
81	6,896,071	11,034	2,245,113	11,034	405,475	5,056,433
82	5,056,433	8,090	1,591,567	8,090	299,188	3,764,053
83	3,764,053	6,022	1,126,067	6,022	224,738	2,862,724
84	2,862,724	4,580	802,469	4,580	172,779	2,233,034
85	2,233,034	3,573	582,313	3,573	136,276	1,786,997
86	1,786,997	2,859	434,924	2,859	110,125	1,462,198
87	1,462,198	2,340	336,826	2,340	90,764	1,216,137
88	1,216,137	1,946	270,847	1,946	75,810	1,021,100
89	1,021,100	1,634	225,046	1,634	63,734	859,788
90	859,788	1,376	191,575	1,376	53,593	721,806
91	721,806	1,155	165,558	1,155	44,830	601,078
92	601,078	962	144,052	962	37,119	494,145
93	494,145	791	125,320	791	30,278	399,103
94	399,103	639	108,445	639	24,206	314,864
95	314,864	504	92,990	504	18,841	240,715
96	240,715	385	78,784	385	14,139	176,070
97	176,070	282	65,787	282	10,061	120,344
98	120,344	193	54,000	193	6,566	72,910
99	72,910	117	43,455	117	3,609	33,064
100	33,064	53	34,201	53	1,138	-



Paid Service Single Discount Rate Development Present Values of Projected Benefits Beginning January 1, 2021 (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	\$ 2,407,334,337	\$ 117,340,937	\$ 117,340,937	\$ -	\$ 113,437,765	\$ -	\$ 113,437,765
2	2,577,002,971	123,588,244	123,588,244	-	111,660,995	-	111,660,995
3	2,751,548,015	135,096,177	135,096,177	-	114,073,197	-	114,073,197
4	2,926,827,972	147,310,748	147,310,748	-	116,249,532	-	116,249,532
5	3,101,686,799	145,482,975	145,482,975	-	107,296,405	-	107,296,405
6	3,290,732,899	157,785,670	157,785,670	-	108,756,890	-	108,756,890
7	3,480,246,953	170,972,562	170,972,562	-	110,136,650	-	110,136,650
8	3,669,349,373	184,778,305	184,778,305	-	111,242,988	-	111,242,988
9	3,857,326,268	199,326,374	199,326,374	-	112,150,872	-	112,150,872
10	4,043,375,170	213,475,861	213,475,861	-	112,254,274	-	112,254,274
11	4,227,929,539	227,684,488	227,684,488	-	111,893,221	-	111,893,221
12	4,411,069,729	242,285,145	242,285,145	-	111,279,033	-	111,279,033
13	4,592,410,928	257,194,719	257,194,719	-	110,398,920	-	110,398,920
14	4,771,644,157	271,082,900	271,082,900	-	108,747,961	-	108,747,961
15	4,949,905,056	285,050,109	285,050,109	-	106,870,154	-	106,870,154
16	5,127,234,670	298,781,350	298,781,350	-	104,689,935	-	104,689,935
17	5,202,607,869	311,796,983	311,796,983	-	102,103,253	-	102,103,253
18	5,267,850,562	324,538,509	324,538,509	-	99,323,068	-	99,323,068
19	5,322,611,802	337,773,636	337,773,636	-	96,610,841	-	96,610,841
20	5,365,674,044	350,605,989	350,605,989	-	93,720,731	-	93,720,731
21	5,396,626,320	363,746,644	363,746,644	-	90,872,307	-	90,872,307
22	5,414,353,025	375,327,818	375,327,818	-	87,631,356	-	87,631,356
23	5,419,653,960	386,465,890	386,465,890	-	84,328,849	-	84,328,849
24	5,412,188,645	397,862,650	397,862,650	-	81,136,150	-	81,136,150
25	5,390,833,715	409,020,986	409,020,986	-	77,954,832	-	77,954,832
26	5,354,909,627	418,952,949	418,952,949	-	74,624,068	-	74,624,068
27	5,304,695,323	428,817,756	428,817,756	-	71,384,291	-	71,384,291
28	5,239,313,564	437,102,193	437,102,193	-	68,003,161	-	68,003,161
29	5,159,430,322	444,403,683	444,403,683	-	64,615,988	-	64,615,988
30	5,065,216,050	450,208,194	450,208,194	-	61,177,532	-	61,177,532
31	4,957,353,708	454,212,379	454,212,379	-	57,683,785	-	57,683,785
32	4,836,844,247	456,790,759	456,790,759	-	54,216,105	-	54,216,105
33	4,704,399,331	456,728,023	456,728,023	-	50,662,298	-	50,662,298
34	4,562,050,489	455,013,080	455,013,080	-	47,170,158	-	47,170,158
35	4,410,965,329	449,650,123	449,650,123	-	43,564,666	-	43,564,666
36	4,254,611,197	443,097,427	443,097,427	-	40,121,311	-	40,121,311
37	4,094,090,439	435,237,391	435,237,391	-	36,831,407	-	36,831,407
38	3,930,463,712	426,379,594	426,379,594	-	33,721,334	-	33,721,334
39	3,764,545,690	416,604,927	416,604,927	-	30,792,784	-	30,792,784
40	3,597,124,401	405,820,324	405,820,324	-	28,033,323	-	28,033,323
41	3,429,139,302	394,265,457	394,265,457	-	25,453,396	-	25,453,396
42	3,261,347,693	382,214,193	382,214,193	-	23,061,101	-	23,061,101
43	3,094,276,596	369,744,542	369,744,542	-	20,849,288	-	20,849,288
44	2,928,409,230	356,861,249	356,861,249	-	18,806,374	-	18,806,374
45	2,764,257,730	343,647,388	343,647,388	-	16,925,244	-	16,925,244
46	2,602,284,149	330,216,259	330,216,259	-	15,199,754	-	15,199,754
47	2,442,865,685	316,650,740	316,650,740	-	13,621,811	-	13,621,811
48	2,286,320,211	302,913,322	302,913,322	-	12,178,364	-	12,178,364
49	2,133,026,649	289,001,565	289,001,565	-	10,858,929	-	10,858,929
50	1,983,392,972	274,972,071	274,972,071	-	9,655,874	-	9,655,874

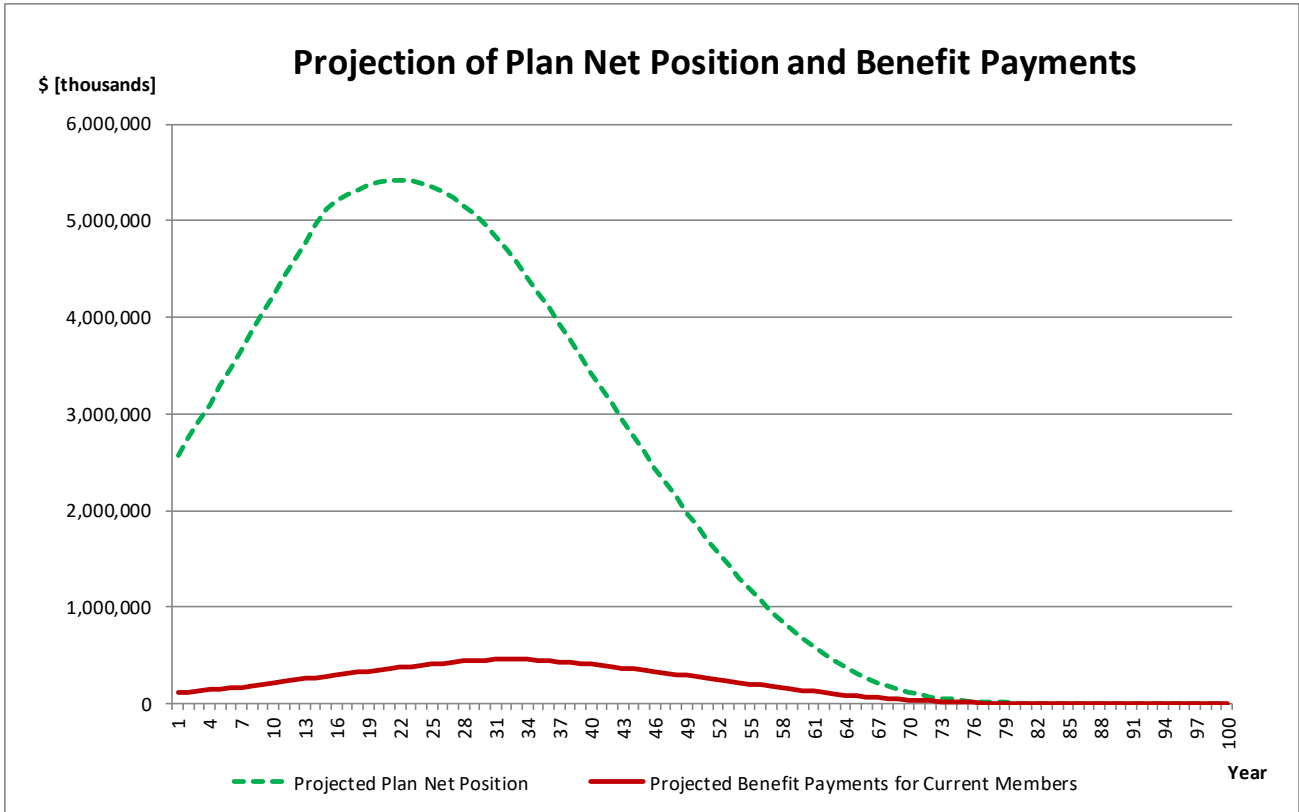


Paid Service
Single Discount Rate Development
Present Values of Projected Benefits Beginning January 1, 2021
(Years 51-100)

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	\$ 1,837,797,158	\$ 260,876,015	\$ 260,876,015	\$ -	\$ 8,561,569	\$ -	\$ 8,561,569
52	1,696,590,711	246,760,794	246,760,794	-	7,568,531	-	7,568,531
53	1,560,100,711	232,672,068	232,672,068	-	6,669,541	-	6,669,541
54	1,428,629,902	218,654,461	218,654,461	-	5,857,688	-	5,857,688
55	1,302,456,061	204,749,608	204,749,608	-	5,126,338	-	5,126,338
56	1,181,833,344	190,995,730	190,995,730	-	4,469,140	-	4,469,140
57	1,066,994,159	177,430,318	177,430,318	-	3,880,113	-	3,880,113
58	958,148,402	164,091,785	164,091,785	-	3,353,665	-	3,353,665
59	855,480,928	151,020,266	151,020,266	-	2,884,591	-	2,884,591
60	759,148,015	138,258,630	138,258,630	-	2,468,070	-	2,468,070
61	669,272,537	125,853,451	125,853,451	-	2,099,648	-	2,099,648
62	585,937,793	113,854,098	113,854,098	-	1,775,196	-	1,775,196
63	509,181,844	102,311,531	102,311,531	-	1,490,866	-	1,490,866
64	438,992,702	91,277,811	91,277,811	-	1,243,069	-	1,243,069
65	375,303,689	80,802,936	80,802,936	-	1,028,427	-	1,028,427
66	317,991,740	70,932,951	70,932,951	-	843,744	-	843,744
67	266,877,546	61,709,045	61,709,045	-	686,006	-	686,006
68	221,726,642	53,165,686	53,165,686	-	552,365	-	552,365
69	182,252,494	45,329,389	45,329,389	-	440,140	-	440,140
70	148,121,084	38,217,515	38,217,515	-	346,809	-	346,809
71	118,957,055	31,836,776	31,836,776	-	270,006	-	270,006
72	94,351,832	26,182,359	26,182,359	-	207,524	-	207,524
73	73,873,217	21,238,027	21,238,027	-	157,322	-	157,322
74	57,075,556	16,976,358	16,976,358	-	117,527	-	117,527
75	43,510,364	13,359,785	13,359,785	-	86,439	-	86,439
76	32,736,620	10,342,534	10,342,534	-	62,539	-	62,539
77	24,329,783	7,872,077	7,872,077	-	44,487	-	44,487
78	17,889,928	5,889,980	5,889,980	-	31,108	-	31,108
79	13,049,581	4,333,787	4,333,787	-	21,391	-	21,391
80	9,480,148	3,139,658	3,139,658	-	14,483	-	14,483
81	6,896,071	2,245,113	2,245,113	-	9,679	-	9,679
82	5,056,433	1,591,567	1,591,567	-	6,413	-	6,413
83	3,764,053	1,126,067	1,126,067	-	4,240	-	4,240
84	2,862,724	802,469	802,469	-	2,824	-	2,824
85	2,233,034	582,313	582,313	-	1,915	-	1,915
86	1,786,997	434,924	434,924	-	1,337	-	1,337
87	1,462,198	336,826	336,826	-	968	-	968
88	1,216,137	270,847	270,847	-	727	-	727
89	1,021,100	225,046	225,046	-	565	-	565
90	859,788	191,575	191,575	-	449	-	449
91	721,806	165,558	165,558	-	363	-	363
92	601,078	144,052	144,052	-	295	-	295
93	494,145	125,320	125,320	-	240	-	240
94	399,103	108,445	108,445	-	194	-	194
95	314,864	92,990	92,990	-	155	-	155
96	240,715	78,784	78,784	-	123	-	123
97	176,070	65,787	65,787	-	96	-	96
98	120,344	54,000	54,000	-	74	-	74
99	72,910	43,455	43,455	-	55	-	55
100	33,064	34,201	34,201	-	41	-	41
Totals	\$ 3,576,421,621	\$ 3,576,421,621	\$ 3,576,421,621	\$ -	\$ 3,576,421,621	\$ -	\$ 3,576,421,621



Paid Service



Volunteer Service
Single Discount Rate Development
Projection of Contributions Beginning January 1, 2021
(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	7,508				
1	6,636	\$ -	\$ 2,628,714	\$ 4,094,301	\$ 6,723,015
2	5,960	-	2,367,656	4,196,659	6,564,314
3	5,388	-	2,161,709	2,241,054	4,402,763
4	4,894	-	1,983,924	2,204,357	4,188,281
5	4,462	-	1,831,514	2,160,252	3,991,765
6	4,070	-	1,698,322	2,108,099	3,806,421
7	3,705	-	1,575,351	4,748,134	6,323,485
8	3,365	-	1,467,353	4,866,837	6,334,191
9	3,056	-	1,367,539	4,988,508	6,356,047
10	2,770	-	1,275,003	5,113,221	6,388,224
11	2,508	-	1,193,996	5,241,051	6,435,047
12	2,268	-	1,119,822	5,372,078	6,491,900
13	2,049	-	1,056,462	5,506,380	6,562,842
14	1,850	-	999,082	5,644,039	6,643,121
15	1,662	-	947,011	-	947,011
16	1,494	-	890,167	-	890,167
17	1,339	-	838,802	-	838,802
18	1,198	-	791,507	-	791,507
19	1,068	-	750,762	-	750,762
20	952	-	710,521	-	710,521
21	845	-	676,281	-	676,281
22	748	-	639,723	-	639,723
23	658	-	607,679	-	607,679
24	576	-	579,132	-	579,132
25	500	-	551,941	-	551,941
26	432	-	526,415	-	526,415
27	370	-	499,812	-	499,812
28	315	-	476,482	-	476,482
29	269	-	454,320	-	454,320
30	228	-	436,690	-	436,690
31	194	-	415,309	-	415,309
32	165	-	401,794	-	401,794
33	140	-	382,379	-	382,379
34	118	-	366,700	-	366,700
35	99	-	352,862	-	352,862
36	83	-	337,646	-	337,646
37	69	-	322,309	-	322,309
38	57	-	306,703	-	306,703
39	47	-	292,117	-	292,117
40	38	-	278,149	-	278,149
41	31	-	264,759	-	264,759
42	25	-	251,989	-	251,989
43	19	-	238,192	-	238,192
44	15	-	225,047	-	225,047
45	11	-	213,329	-	213,329
46	8	-	199,819	-	199,819
47	6	-	187,226	-	187,226
48	4	-	176,329	-	176,329
49	3	-	165,130	-	165,130
50	2	-	153,363	-	153,363



Volunteer Service
Single Discount Rate Development
Projection of Contributions Beginning January 1, 2021
(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	1	\$ -	\$ 142,295	\$ -	\$ 142,295
52	1	-	131,966	-	131,966
53	1	-	121,960	-	121,960
54	-	-	112,290	-	112,290
55	-	-	102,975	-	102,975
56	-	-	94,037	-	94,037
57	-	-	85,494	-	85,494
58	-	-	77,365	-	77,365
59	-	-	69,663	-	69,663
60	-	-	62,401	-	62,401
61	-	-	55,587	-	55,587
62	-	-	49,228	-	49,228
63	-	-	43,328	-	43,328
64	-	-	37,884	-	37,884
65	-	-	32,894	-	32,894
66	-	-	28,350	-	28,350
67	-	-	24,241	-	24,241
68	-	-	20,554	-	20,554
69	-	-	17,272	-	17,272
70	-	-	14,377	-	14,377
71	-	-	11,846	-	11,846
72	-	-	9,655	-	9,655
73	-	-	7,778	-	7,778
74	-	-	6,189	-	6,189
75	-	-	4,858	-	4,858
76	-	-	3,760	-	3,760
77	-	-	2,865	-	2,865
78	-	-	2,148	-	2,148
79	-	-	1,582	-	1,582
80	-	-	1,145	-	1,145
81	-	-	813	-	813
82	-	-	567	-	567
83	-	-	389	-	389
84	-	-	263	-	263
85	-	-	176	-	176
86	-	-	117	-	117
87	-	-	78	-	78
88	-	-	53	-	53
89	-	-	37	-	37
90	-	-	27	-	27
91	-	-	20	-	20
92	-	-	15	-	15
93	-	-	12	-	12
94	-	-	10	-	10
95	-	-	8	-	8
96	-	-	6	-	6
97	-	-	4	-	4
98	-	-	3	-	3
99	-	-	2	-	2
100	-	-	1	-	1



Volunteer Service Single Discount Rate Development Projection of Plan Fiduciary Net Position Beginning January 1, 2021 (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	\$ 108,456,488	\$ 6,723,015	\$ 4,477,864	\$ 173,530	\$ 7,663,235	\$ 118,191,343
2	118,191,343	6,564,314	4,999,871	189,106	8,320,717	127,887,397
3	127,887,397	4,402,763	5,511,966	204,620	8,906,912	135,480,485
4	135,480,485	4,188,281	6,075,100	216,769	9,411,254	142,788,150
5	142,788,150	3,991,765	6,640,686	228,461	9,896,165	149,806,933
6	149,806,933	3,806,421	7,194,163	239,691	10,361,672	156,541,173
7	156,541,173	6,323,485	7,765,282	250,466	10,899,655	165,748,565
8	165,748,565	6,334,191	8,352,788	265,198	11,523,819	174,988,588
9	174,988,588	6,356,047	8,983,788	279,982	12,149,152	184,230,018
10	184,230,018	6,388,224	9,607,952	294,768	12,775,174	193,490,696
11	193,490,696	6,435,047	10,253,821	309,585	13,402,300	202,764,637
12	202,764,637	6,491,900	10,924,105	324,423	14,029,858	212,037,867
13	212,037,867	6,562,842	11,578,129	339,261	14,658,411	221,341,730
14	221,341,730	6,643,121	12,218,700	354,147	15,289,891	230,701,895
15	230,701,895	947,011	12,841,199	369,123	15,727,176	234,165,760
16	234,165,760	890,167	13,457,427	374,665	15,946,297	237,170,132
17	237,170,132	838,802	14,089,192	379,472	16,132,932	239,673,203
18	239,673,203	791,507	14,714,527	383,477	16,284,866	241,651,571
19	241,651,571	750,762	15,333,645	386,643	16,400,538	243,082,584
20	243,082,584	710,521	15,905,429	388,932	16,479,571	243,978,315
21	243,978,315	676,281	16,459,458	390,365	16,521,982	244,326,755
22	244,326,755	639,723	16,960,352	390,923	16,527,861	244,143,064
23	244,143,064	607,679	17,448,695	390,629	16,497,107	243,408,526
24	243,408,526	579,132	17,928,847	389,454	16,428,227	242,097,584
25	242,097,584	551,941	18,352,635	387,356	16,321,016	240,230,550
26	240,230,550	526,415	18,724,157	384,369	16,176,764	237,825,203
27	237,825,203	499,812	19,043,064	380,520	15,996,634	234,898,066
28	234,898,066	476,482	19,319,325	375,837	15,781,587	231,460,973
29	231,460,973	454,320	19,564,551	370,338	15,531,980	227,512,385
30	227,512,385	436,690	19,753,817	364,020	15,248,677	223,079,916
31	223,079,916	415,309	19,876,702	356,928	14,933,684	218,195,279
32	218,195,279	401,794	19,927,710	349,112	14,589,809	212,910,059
33	212,910,059	382,379	19,928,537	340,656	14,219,438	207,242,683
34	207,242,683	366,700	19,879,784	331,588	13,824,172	201,222,183
35	201,222,183	352,862	19,763,322	321,955	13,406,599	194,896,366
36	194,896,366	337,646	19,588,234	311,834	12,969,641	188,303,585
37	188,303,585	322,309	19,356,695	301,286	12,515,948	181,483,862
38	181,483,862	306,703	19,070,027	290,374	12,048,270	174,478,435
39	174,478,435	292,117	18,737,587	279,165	11,569,212	167,323,013
40	167,323,013	278,149	18,362,853	267,717	11,081,140	160,051,732
41	160,051,732	264,759	17,938,202	256,083	10,586,701	152,708,907
42	152,708,907	251,989	17,463,055	244,334	10,089,017	145,342,524
43	145,342,524	238,192	16,946,953	232,548	9,591,059	137,992,274
44	137,992,274	225,047	16,405,020	220,788	9,095,141	130,686,654
45	130,686,654	213,329	15,845,471	209,099	8,603,000	123,448,413
46	123,448,413	199,819	15,270,909	197,517	8,116,026	116,295,832
47	116,295,832	187,226	14,684,255	186,073	7,635,491	109,248,221
48	109,248,221	176,329	14,087,285	174,797	7,162,712	102,325,181
49	102,325,181	165,130	13,481,163	163,720	6,698,951	95,544,379
50	95,544,379	153,363	12,867,535	152,871	6,245,377	88,922,714



Volunteer Service
Single Discount Rate Development
Projection of Plan Fiduciary Net Position Beginning January 1, 2021
(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	\$ 88,922,714	\$ 142,295	\$ 12,248,442	\$ 142,276	\$ 5,803,146	\$ 82,477,436
52	82,477,436	131,966	11,625,730	131,964	5,373,402	76,225,110
53	76,225,110	121,960	11,001,341	121,960	4,957,223	70,180,992
54	70,180,992	112,290	10,377,359	112,290	4,555,605	64,359,237
55	64,359,237	102,975	9,755,801	102,975	4,169,469	58,772,905
56	58,772,905	94,037	9,138,610	94,037	3,799,662	53,433,956
57	53,433,956	85,494	8,527,842	85,494	3,446,951	48,353,065
58	48,353,065	77,365	7,925,681	77,365	3,112,007	43,539,391
59	43,539,391	69,663	7,334,362	69,663	2,795,396	39,000,425
60	39,000,425	62,401	6,756,063	62,401	2,497,567	34,741,929
61	34,741,929	55,587	6,192,989	55,587	2,218,846	30,767,786
62	30,767,786	49,228	5,647,399	49,228	1,959,429	27,079,816
63	27,079,816	43,328	5,121,516	43,328	1,719,366	23,677,666
64	23,677,666	37,884	4,617,429	37,884	1,498,560	20,558,797
65	20,558,797	32,894	4,136,957	32,894	1,296,771	17,718,611
66	17,718,611	28,350	3,681,667	28,350	1,113,624	15,150,568
67	15,150,568	24,241	3,252,945	24,241	948,612	12,846,236
68	12,846,236	20,554	2,852,039	20,554	801,103	10,795,300
69	10,795,300	17,272	2,479,977	17,272	670,340	8,985,662
70	8,985,662	14,377	2,137,459	14,377	555,451	7,403,654
71	7,403,654	11,846	1,824,871	11,846	455,466	6,034,248
72	6,034,248	9,655	1,542,277	9,655	369,331	4,861,302
73	4,861,302	7,778	1,289,366	7,778	295,927	3,867,862
74	3,867,862	6,189	1,065,428	6,189	234,091	3,036,525
75	3,036,525	4,858	869,346	4,858	182,644	2,349,824
76	2,349,824	3,760	699,649	3,760	140,414	1,790,589
77	1,790,589	2,865	554,636	2,865	106,257	1,342,210
78	1,342,210	2,148	432,459	2,148	79,075	988,826
79	988,826	1,582	331,174	1,582	57,823	715,475
80	715,475	1,145	248,736	1,145	41,525	508,264
81	508,264	813	182,998	813	29,282	354,548
82	354,548	567	131,732	567	20,286	243,102
83	243,102	389	92,708	389	13,827	164,221
84	164,221	263	63,775	263	9,301	109,747
85	109,747	176	42,923	176	6,205	73,030
86	73,030	117	28,335	117	4,137	48,831
87	48,831	78	18,439	78	2,784	33,176
88	33,176	53	11,930	53	1,912	23,159
89	23,159	37	7,776	37	1,354	16,736
90	16,736	27	5,193	27	993	12,536
91	12,536	20	3,616	20	753	9,673
92	9,673	15	2,654	15	586	7,605
93	7,605	12	2,055	12	462	6,011
94	6,011	10	1,661	10	364	4,714
95	4,714	8	1,379	8	282	3,617
96	3,617	6	1,159	6	213	2,671
97	2,671	4	975	4	153	1,849
98	1,849	3	814	3	101	1,137
99	1,137	2	670	2	57	524
100	524	1	542	1	18	-



Volunteer Service

Single Discount Rate Development

Present Values of Projected Benefits Beginning January 1, 2021 (Years 1-50)

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)-.5)	(g)=(e)*vf^((a)-.5)	(h)=(c)/(1+SDR)^((a)-.5)
1	\$ 108,456,488	\$ 4,477,864	\$ 4,477,864	\$ -	\$ 4,328,915	\$ -	\$ 4,328,915
2	118,191,343	4,999,871	4,999,871	-	4,517,343	-	4,517,343
3	127,887,397	5,511,966	5,511,966	-	4,654,222	-	4,654,222
4	135,480,485	6,075,100	6,075,100	-	4,794,135	-	4,794,135
5	142,788,150	6,640,686	6,640,686	-	4,897,630	-	4,897,630
6	149,806,933	7,194,163	7,194,163	-	4,958,719	-	4,958,719
7	156,541,173	7,765,282	7,765,282	-	5,002,219	-	5,002,219
8	165,748,565	8,352,788	8,352,788	-	5,028,670	-	5,028,670
9	174,988,588	8,983,788	8,983,788	-	5,054,723	-	5,054,723
10	184,230,018	9,607,952	9,607,952	-	5,052,251	-	5,052,251
11	193,490,696	10,253,821	10,253,821	-	5,039,136	-	5,039,136
12	202,764,637	10,924,105	10,924,105	-	5,017,327	-	5,017,327
13	212,037,867	11,578,129	11,578,129	-	4,969,826	-	4,969,826
14	221,341,730	12,218,700	12,218,700	-	4,901,669	-	4,901,669
15	230,701,895	12,841,199	12,841,199	-	4,814,385	-	4,814,385
16	234,165,760	13,457,427	13,457,427	-	4,715,345	-	4,715,345
17	237,170,132	14,089,192	14,089,192	-	4,613,747	-	4,613,747
18	239,673,203	14,714,527	14,714,527	-	4,503,293	-	4,503,293
19	241,651,571	15,333,645	15,333,645	-	4,385,766	-	4,385,766
20	243,082,584	15,905,429	15,905,429	-	4,251,691	-	4,251,691
21	243,978,315	16,459,458	16,459,458	-	4,111,952	-	4,111,952
22	244,326,755	16,960,352	16,960,352	-	3,959,895	-	3,959,895
23	244,143,064	17,448,695	17,448,695	-	3,807,395	-	3,807,395
24	243,408,526	17,928,847	17,928,847	-	3,656,231	-	3,656,231
25	242,097,584	18,352,635	18,352,635	-	3,497,807	-	3,497,807
26	240,230,550	18,724,157	18,724,157	-	3,335,154	-	3,335,154
27	237,825,203	19,043,064	19,043,064	-	3,170,054	-	3,170,054
28	234,898,066	19,319,325	19,319,325	-	3,005,648	-	3,005,648
29	231,460,973	19,564,551	19,564,551	-	2,844,672	-	2,844,672
30	227,512,385	19,753,817	19,753,817	-	2,684,291	-	2,684,291
31	223,079,916	19,876,702	19,876,702	-	2,524,289	-	2,524,289
32	218,195,279	19,927,710	19,927,710	-	2,365,203	-	2,365,203
33	212,910,059	19,928,537	19,928,537	-	2,210,562	-	2,210,562
34	207,242,683	19,879,784	19,879,784	-	2,060,891	-	2,060,891
35	201,222,183	19,763,322	19,763,322	-	1,914,783	-	1,914,783
36	194,896,366	19,588,234	19,588,234	-	1,773,663	-	1,773,663
37	188,303,585	19,356,695	19,356,695	-	1,638,036	-	1,638,036
38	181,483,862	19,070,027	19,070,027	-	1,508,202	-	1,508,202
39	174,478,435	18,737,587	18,737,587	-	1,384,963	-	1,384,963
40	167,323,013	18,362,853	18,362,853	-	1,268,472	-	1,268,472
41	160,051,732	17,938,202	17,938,202	-	1,158,073	-	1,158,073
42	152,708,907	17,463,055	17,463,055	-	1,053,643	-	1,053,643
43	145,342,524	16,946,953	16,946,953	-	955,611	-	955,611
44	137,992,274	16,405,020	16,405,020	-	864,535	-	864,535
45	130,686,654	15,845,471	15,845,471	-	780,418	-	780,418
46	123,448,413	15,270,909	15,270,909	-	702,915	-	702,915
47	116,295,832	14,684,255	14,684,255	-	631,693	-	631,693
48	109,248,221	14,087,285	14,087,285	-	566,367	-	566,367
49	102,325,181	13,481,163	13,481,163	-	506,540	-	506,540
50	95,544,379	12,867,535	12,867,535	-	451,854	-	451,854



Volunteer Service

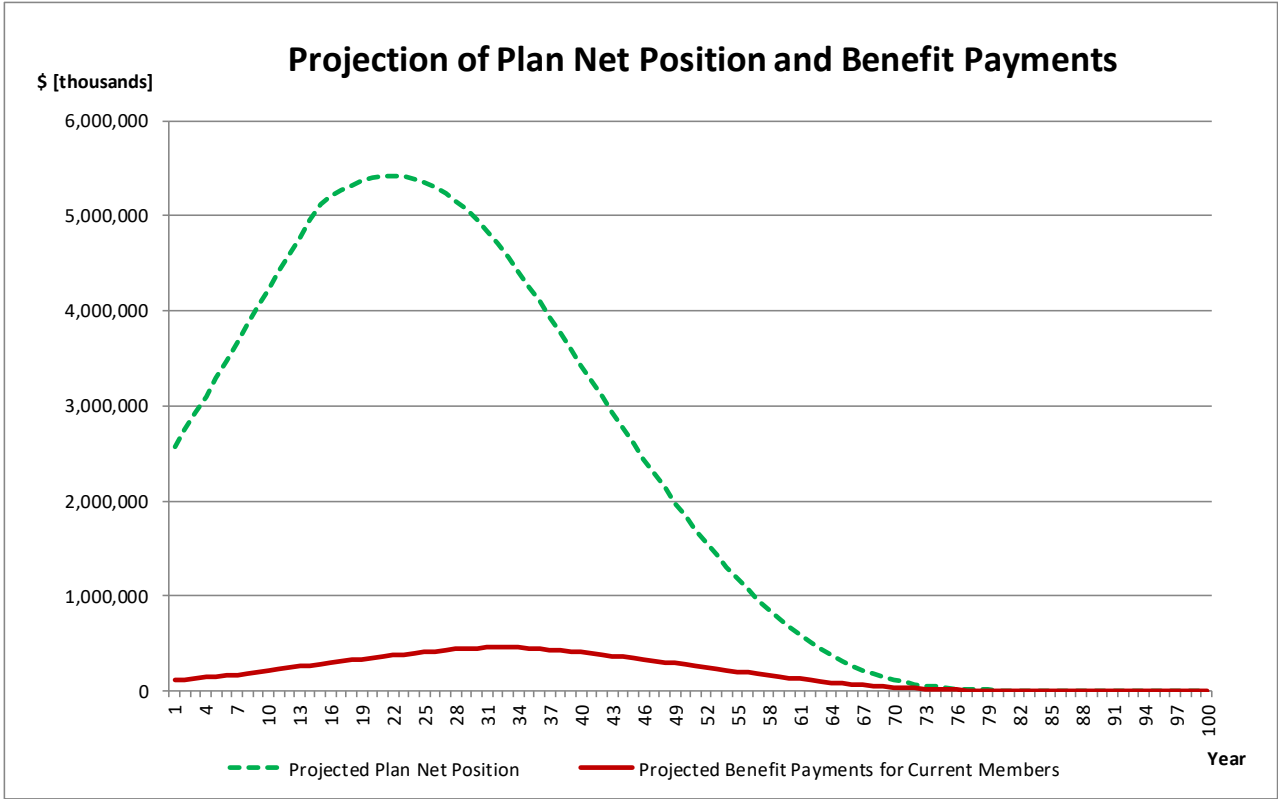
Single Discount Rate Development

Present Values of Projected Benefits Beginning January 1, 2021 (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 ((a)-.5)	(g)=(e)*vf ^a ((a)-.5)	(h)=(c)/((1+SDR) ^a ((a)-.5)
51	\$ 88,922,714	\$ 12,248,442	\$ 12,248,442	\$ -	\$ 401,976	\$ -	\$ 401,976
52	82,477,436	11,625,730	11,625,730	-	356,579	-	356,579
53	76,225,110	11,001,341	11,001,341	-	315,353	-	315,353
54	70,180,992	10,377,359	10,377,359	-	278,006	-	278,006
55	64,359,237	9,755,801	9,755,801	-	244,257	-	244,257
56	58,772,905	9,138,610	9,138,610	-	213,836	-	213,836
57	53,433,956	8,527,842	8,527,842	-	186,490	-	186,490
58	48,353,065	7,925,681	7,925,681	-	161,983	-	161,983
59	43,539,391	7,334,362	7,334,362	-	140,091	-	140,091
60	39,000,425	6,756,063	6,756,063	-	120,603	-	120,603
61	34,741,929	6,192,989	6,192,989	-	103,319	-	103,319
62	30,767,786	5,647,399	5,647,399	-	88,053	-	88,053
63	27,079,816	5,121,516	5,121,516	-	74,630	-	74,630
64	23,677,666	4,617,429	4,617,429	-	62,883	-	62,883
65	20,558,797	4,136,957	4,136,957	-	52,654	-	52,654
66	17,718,611	3,681,667	3,681,667	-	43,793	-	43,793
67	15,150,568	3,252,945	3,252,945	-	36,162	-	36,162
68	12,846,236	2,852,039	2,852,039	-	29,631	-	29,631
69	10,795,300	2,479,977	2,479,977	-	24,080	-	24,080
70	8,985,662	2,137,459	2,137,459	-	19,397	-	19,397
71	7,403,654	1,824,871	1,824,871	-	15,477	-	15,477
72	6,034,248	1,542,277	1,542,277	-	12,224	-	12,224
73	4,861,302	1,289,366	1,289,366	-	9,551	-	9,551
74	3,867,862	1,065,428	1,065,428	-	7,376	-	7,376
75	3,036,525	869,346	869,346	-	5,625	-	5,625
76	2,349,824	699,649	699,649	-	4,231	-	4,231
77	1,790,589	554,636	554,636	-	3,134	-	3,134
78	1,342,210	432,459	432,459	-	2,284	-	2,284
79	988,826	331,174	331,174	-	1,635	-	1,635
80	715,475	248,736	248,736	-	1,147	-	1,147
81	508,264	182,998	182,998	-	789	-	789
82	354,548	131,732	131,732	-	531	-	531
83	243,102	92,708	92,708	-	349	-	349
84	164,221	63,775	63,775	-	224	-	224
85	109,747	42,923	42,923	-	141	-	141
86	73,030	28,335	28,335	-	87	-	87
87	48,831	18,439	18,439	-	53	-	53
88	33,176	11,930	11,930	-	32	-	32
89	23,159	7,776	7,776	-	20	-	20
90	16,736	5,193	5,193	-	12	-	12
91	12,536	3,616	3,616	-	8	-	8
92	9,673	2,654	2,654	-	5	-	5
93	7,605	2,055	2,055	-	4	-	4
94	6,011	1,661	1,661	-	3	-	3
95	4,714	1,379	1,379	-	2	-	2
96	3,617	1,159	1,159	-	2	-	2
97	2,671	975	975	-	1	-	1
98	1,849	814	814	-	1	-	1
99	1,137	670	670	-	1	-	1
100	524	542	542	-	1	-	1
Totals					\$ 158,913,554	\$ -	\$ 158,913,554



Volunteer Service



SECTION H

GLOSSARY OF TERMS

Glossary of Terms

<i>Accrued Service</i>	Service credited under the system which was rendered before the date of the actuarial valuation.
<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>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 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>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>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 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>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>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.

Fiduciary Net Position

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

GASB

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

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

Other Postemployment Benefits (OPEB)

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 health care benefits regardless of the manner in which they are provided. Other post-employment benefits do not include termination benefits.

Real Rate of Return

The real rate of return is the rate of return on an investment after adjustment to eliminate inflation.

Service Cost

The service cost is the portion of the actuarial present value of projected benefit payments that is attributed to a valuation year.

Total Pension Expense

The total pension expense is the sum of the following items that are recognized at the end of the employer's fiscal year:

1. Service Cost
2. Interest on the Total Pension Liability
3. Current-Period Benefit Changes
4. Employee Contributions (made negative for addition here)
5. Projected Earnings on Plan Investments (made negative for addition here)
6. Pension Plan Administrative Expense
7. Other Changes in Plan Fiduciary Net Position
8. Recognition of Outflow (Inflow) of Resources due to Liabilities
9. Recognition of Outflow (Inflow) of Resources due to Assets

Total Pension Liability (TPL)

The TPL is the portion of the actuarial present value of projected benefit payments that is attributed to past periods of member service.

Unfunded Actuarial Accrued Liability (UAAL)

The UAAL is the difference between actuarial accrued liability and valuation assets.

Valuation Assets

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 2, 2021

Mr. David B. Clark, Executive Director
Arkansas Local Police and Fire Retirement System
620 West 3rd, Suite 200
Little Rock, Arkansas 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:dj
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, 2020, are complete and accurate based on the accumulation of census data reported by participating employers for the period from January 1, 2020 to December 31, 2020. 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, 2020, properly reflect current benefit provisions in effect as of December 31, 2020, 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, 2020, 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 are 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 are complete and accurate and reflect current benefit provisions, in all material respects, based on the accumulation of census data reported by participating employers for the period from January 1, 2020 to December 31, 2020.

BKD, LLP

Little Rock, Arkansas
May 19, 2021

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, 2020

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
December 31, 2020

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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, 2020, 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, 2020, 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, 2020, 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, 2020, and our report thereon, dated April 16, 2021, 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 19, 2021

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Paid
December 31, 2020

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Alexander Fire	\$ 97,651	0.11041%
Alexander Police	78,042	0.08824%
Alzheimer Police	10,548	0.01193%
Altus Police	10,913	0.01234%
Amity Police	10,944	0.01237%
Arkadelphia Fire	106,210	0.12009%
Ash Flat Fire	40,310	0.04558%
Ash Flat Police	28,035	0.03170%
Ashdown Police	113,679	0.12853%
Atkins Police	85,490	0.09666%
Augusta Police	57,547	0.06507%
Austin Police	27,351	0.03092%
Bald Knob Police	63,332	0.07161%
Barling Fire	54,837	0.06200%
Barling Police	90,922	0.10280%
Batesville Fire	140,283	0.15861%
Batesville Police	200,739	0.22696%
Bauxite Police	14,531	0.01643%
Bay Police	39,059	0.04416%
Beaver Lake Fire	38,155	0.04314%
Beebe Fire	8,368	0.00946%
Bella Vista Fire	912,070	1.03123%
Bella Vista Police	583,415	0.65963%
Benton Fire	874,208	0.98842%
Benton Police	872,052	0.98598%
Bentonville Fire	1,523,177	1.72217%
Bentonville Police	1,143,994	1.29345%
Berryville Police	161,291	0.18236%
Bethel Heights Fire	-	0.00000%
Bethel Heights Police	41,734	0.04719%
Black Rock Police	6,921	0.00783%
Blytheville Fire	291,708	0.32982%
Blytheville Police	316,284	0.35760%
Bono Police	43,359	0.04902%
Bradford Police	21,062	0.02381%
Bradley Police	6,580	0.00744%
Brinkley Fire	9,404	0.01063%
Brinkley Police	59,114	0.06684%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Paid
December 31, 2020

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Brookland Police	\$ 60,378	0.06827%
Bryant Fire	557,682	0.63054%
Bryant Police	525,693	0.59437%
Buford Fire	10,503	0.01188%
Bull Shoals Fire	7,977	0.00902%
Bull Shoals Police	23,426	0.02649%
Cabot Fire	487,802	0.55153%
Cabot Police	532,108	0.60162%
Caddo Valley Fire	6,240	0.00706%
Caddo Valley Police	30,448	0.03443%
Camden Fire	281,740	0.31855%
Camden Police	176,182	0.19920%
Cammack Village Police	25,648	0.02900%
Caraway Police	20,970	0.02371%
Carlisle Police	37,590	0.04250%
Cave City Fire	5,879	0.00665%
Cave City Police	39,585	0.04476%
Cave Springs Police	106,371	0.12027%
Centerton Fire	250,918	0.28370%
Centerton Police	252,868	0.28590%
Central City Police	-	0.00000%
Cherokee Village Fire	117,416	0.13276%
Cherokee Village Police	66,633	0.07534%
Cherry Valley Police	8,813	0.00996%
Clarendon Police	28,928	0.03271%
Clarksville Police	188,405	0.21302%
Clinton Fire	6,651	0.00752%
Clinton Police	56,076	0.06340%
Coal Hill Police	4,792	0.00542%
Concord Police	3,234	0.00366%
Conway Fire	1,428,878	1.61555%
Conway Police	1,531,731	1.73184%
Corning Police	47,533	0.05374%
Cotter Police	20,057	0.02268%
Cotton Plant Police	-	0.00000%
Crossett Fire	236,677	0.26760%
Crossett Police	154,709	0.17492%
Dardanelle Police	93,737	0.10598%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Paid
December 31, 2020

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
De Queen Fire	\$ 28,992	0.03278%
De Queen Police	145,525	0.16454%
Decatur Police	60,780	0.06872%
Dermott Police	36,162	0.04089%
Des Arc Police	63,802	0.07214%
Devalls Bluff Police	61	0.00007%
DeWitt Police	72,984	0.08252%
Diaz Police	16,816	0.01901%
Dierks Police	32,824	0.03711%
Dover Police	52,255	0.05908%
East Camden Police	6,270	0.00709%
El Dorado Fire	449,747	0.50850%
El Dorado Police	355,101	0.40149%
Elkins Fire	16,164	0.01828%
Elkins Police	91,959	0.10397%
Elm Springs Police	54,907	0.06208%
Eureka Springs Fire	122,478	0.13848%
Eureka Springs Police	127,593	0.14426%
Fairfield Bay Police	55,275	0.06250%
Farmington Fire	89,467	0.10116%
Farmington Police	193,911	0.21924%
Fayetteville Fire	2,235,253	2.52727%
Fayetteville Police	2,135,669	2.41468%
Flippin Fire	15,470	0.01749%
Flippin Police	58,853	0.06654%
Foreman Police	-	0.00000%
Forrest City Fire	240,482	0.27190%
Forrest City Police	294,805	0.33332%
Fort Smith Fire	2,306,598	2.60794%
Fort Smith Police	1,466,093	1.65763%
Friendship Police	2,076	0.00235%
Gassville Fire	9,489	0.01073%
Gassville Police	35,557	0.04020%
Gentry Police	83,731	0.09467%
Gillett Police	10,103	0.01142%
Glenwood Police	23,477	0.02654%
Goshen Police	44,583	0.05041%
Gosnell Police	53,869	0.06091%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Paid
December 31, 2020

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Gravel Ridge Fire Protection Dist.	\$ 23,698	0.02679%
Gravette Fire	58,427	0.06606%
Gravette Police	113,915	0.12880%
Green Forest Police	132,900	0.15026%
Greenbrier Fire	-	0.00000%
Greenland Police	45,010	0.05089%
Greenwood Fire	14,824	0.01676%
Greenwood Police	223,777	0.25301%
Greers Ferry Police	36,538	0.04131%
Hackett Police	7,384	0.00835%
Hampton Police	17,546	0.01984%
Hardy Police	32,545	0.03680%
Harrisburg Police	42,675	0.04825%
Harrison Fire	358,567	0.40541%
Harrison Police	368,373	0.41650%
Hartford Police	7,381	0.00835%
Haskell Fire	4,112	0.00465%
Haskell Police	61,880	0.06996%
Heber Springs Fire	31,089	0.03515%
Heber Springs Police	143,564	0.16232%
Hector Police	7,800	0.00882%
Helena-West Helena Fire	204,052	0.23071%
Helena-West Helena Police	139,102	0.15727%
Hermitage Police	11,440	0.01293%
Highfill Police	39,102	0.04421%
Highland Fire	4,844	0.00548%
Highland Police	23,721	0.02682%
Holiday Island Fire	25,161	0.02845%
Holly Grove Police	8,164	0.00923%
Hope Fire	143,117	0.16181%
Hot Springs Fire	1,144,770	1.29433%
Hot Springs Police	1,399,796	1.58267%
Hot Springs Village Fire	250,385	0.28310%
Hot Springs Village Police	205,311	0.23213%
Hoxie Fire	6,336	0.00716%
Hoxie Police	36,023	0.04073%
Hughes Police	18,926	0.02140%
Humphrey Police	7,332	0.00829%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Paid
December 31, 2020

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Huntington Police	\$ 6,157	0.00696%
Huntsville Police	77,789	0.08795%
Huttig Police	7,050	0.00797%
Jacksonville Fire	838,416	0.94795%
Jacksonville Police	653,982	0.73942%
Jasper Police	13,296	0.01503%
Johnson Area Fire Department	-	0.00000%
Johnson Fire	26,901	0.03042%
Johnson Police	116,775	0.13203%
Jonesboro Fire	1,617,692	1.82903%
Jonesboro Police	1,928,232	2.18014%
Judsonia Police	26,343	0.02978%
Junction City Police	8,935	0.01010%
Kensett Police	28,222	0.03191%
Kibler Police	17,078	0.01931%
Lake City Police	42,795	0.04839%
Lake Hamilton Fire	-	0.00000%
Lake Hamilton Fire Protection District	4,145	0.00469%
Lake Village Police	78,973	0.08929%
Lakeview Police	15,399	0.01741%
Lamar Police	21,631	0.02446%
Lavaca Police	28,094	0.03176%
Leachville Police	37,466	0.04236%
Lepanto Police	16,125	0.01823%
Lewisville Police	20,259	0.02291%
Lincoln Fire	8,629	0.00976%
Lincoln Police	67,650	0.07649%
Little Flock Police	77,641	0.08778%
Little Rock Fire	7,599,491	8.59231%
Little Rock Police	8,936,222	10.10368%
Lonoke Police	97,673	0.11043%
LOPFI Staff	191,573	0.21660%
Lowell Fire	356,238	0.40278%
Lowell Police	193,392	0.21866%
Luxora Police	10,284	0.01163%
Magnolia Fire	119,549	0.13517%
Magnolia Police	219,291	0.24794%
Malvem Fire	197,493	0.22329%
Malvem Police	225,095	0.25450%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Paid
December 31, 2020

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Manila Fire	\$ 424	0.00048%
Manila Police	39,573	0.04474%
Mansfield Police	23,938	0.02707%
Marianna Fire	14,663	0.01658%
Marianna Police	86,799	0.09814%
Marion Fire	41,636	0.04708%
Marion Police	281,475	0.31825%
Marked Tree Police	48,740	0.05511%
Marmaduke Police	37,730	0.04266%
Marshall Police	22,718	0.02569%
Marvell Police	34,429	0.03893%
Maumelle Fire	515,070	0.58236%
Maumelle Police	407,539	0.46078%
Mayflower Fire	7,900	0.00893%
Mayflower Police	66,181	0.07483%
McCrary Police	35,626	0.04028%
McGehee Fire	101,377	0.11462%
McGehee Police	90,355	0.10216%
McRae Police	7,800	0.00882%
Mena Fire	31,602	0.03573%
Mineral Springs Police	17,669	0.01998%
Monette Police	39,758	0.04495%
Monticello Fire	103,858	0.11743%
Montrose Police	1,452	0.00164%
Morning Star FPA	5,460	0.00617%
Morrilton Fire	8,573	0.00969%
Mountain Home Fire	336,992	0.38102%
Mountain Home Police	340,049	0.38447%
Mountain Pine Police	22,651	0.02561%
Mountain View Police	68,306	0.07723%
Mountainburg Police	7,450	0.00842%
Mulberry Police	24,075	0.02722%
Murfreesboro Police	23,765	0.02687%
Nashville Fire	8,926	0.01009%
Newport Fire	197,197	0.22296%
Newport Police	162,654	0.18390%
Nob Hill Fire	13,674	0.01546%
North Little Rock Fire	2,602,961	2.94302%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Paid
December 31, 2020

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
North Little Rock Police	\$ 2,513,286	2.84163%
Oak Grove Fire Protection Dist. #25	18,625	0.02106%
Ola Police	23,692	0.02679%
Oppelo Police	4,129	0.00467%
Osceola Fire	195,025	0.22050%
Osceola Police	311,679	0.35240%
Ozark Fire	23,733	0.02683%
Ozark Police	84,672	0.09573%
Pangburn Police	12,084	0.01366%
Paragould Fire	423,951	0.47934%
Paragould Police	547,535	0.61907%
Patterson Police	3,199	0.00362%
Pea Ridge Fire	673	0.00076%
Pea Ridge Police	176,088	0.19909%
Perla Police	1,872	0.00212%
Perryville Police	49,068	0.05548%
Pine Bluff Fire	1,217,364	1.37640%
Pine Bluff Police	1,196,646	1.35298%
Plainview Police	2,448	0.00277%
Pleasant Plains Police	-	0.00000%
Pocahontas Fire	61,304	0.06931%
Pocahontas Police	154,272	0.17443%
Portland Police	7,686	0.00869%
Pottsville Police	61,356	0.06937%
Prairie Grove Fire	46,573	0.05266%
Prairie Grove Police	161,905	0.18306%
Pulaski Co Fire	381,145	0.43094%
Ravenden Police	6,567	0.00742%
Rector Police	34,934	0.03950%
Redfield Police	55,170	0.06238%
Rison Police	34,572	0.03909%
Rockport Police	41,657	0.04710%
Rogers Fire	1,940,691	2.19423%
Rogers Police	1,571,263	1.77654%
Russellville Fire	720,527	0.81466%
Russellville Police	616,133	0.69663%
Salem Police	37,879	0.04283%
Searcy Fire	540,901	0.61157%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Paid
December 31, 2020

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Searcy Police	\$ 511,524	0.57835%
Shannon Hills Police	30,911	0.03495%
Sheridan Fire	-	0.00000%
Sherwood Police	970,286	1.09705%
Siloam Springs Fire	631,364	0.71385%
Siloam Springs Police	484,220	0.54748%
Smackover Police	82,825	0.09365%
Sparkman Police	7,236	0.00818%
Springdale Fire	1,993,869	2.25435%
Springdale Police	2,079,084	2.35070%
Stamps Police	16,582	0.01875%
Star City Police	41,559	0.04699%
Stephens Police	8,045	0.00910%
Strong Police	4,196	0.00474%
Stuttgart Fire	160,653	0.18164%
Stuttgart Police	211,589	0.23923%
Sulphur Police	13,872	0.01568%
Swifton Police	6,114	0.00691%
Texarkana Fire	828,699	0.93696%
Texarkana Police	980,957	1.10911%
Tontitown Fire	19,928	0.02253%
Tontitown Police	99,774	0.11281%
Trumann Fire	57,711	0.06525%
Trumann Police	167,329	0.18919%
Tuckerman Police	28,101	0.03177%
Tyronza Police	17,220	0.01947%
Van Buren Fire	536,051	0.60608%
Van Buren Police	462,131	0.52251%
Vilonia Fire	18,182	0.02056%
Vilonia Police	92,262	0.10432%
Waldo Police	5,018	0.00567%
Waldron Police	90,414	0.10223%
Walnut Ridge Fire	58,842	0.06653%
Walnut Ridge Police	65,158	0.07367%
Ward Fire	11,653	0.01318%
Ward Police	85,232	0.09637%
Warren Fire	22,267	0.02518%
Weiner Police	11,893	0.01345%
West Fork Fire	21,100	0.02386%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Paid
December 31, 2020

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
West Fork Police	\$ 55,515	0.06277%
West Memphis Fire	738,035	0.83445%
West Memphis Police	1,035,054	1.17028%
Wheatley Police	7,405	0.00837%
White Hall Police	170,877	0.19320%
Wilmot Police	17,836	0.02017%
Wilson Police	11,942	0.01350%
Wynne Fire	93,972	0.10625%
Wynne Police	181,036	0.20469%
	<u>\$ 88,445,213</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, 2020

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
101-Gamaliel FPD #5	\$ 14,190	0.26109%
Alexander Volunteer Fire	2,873	0.05286%
Alexander Volunteer Police	6,484	0.11930%
Allison Sylamore Volunteer Fire	5,404	0.09943%
Alma Volunteer Fire	19,995	0.36790%
Alpena Volunteer Fire	9,175	0.16882%
Alzheimer Volunteer Fire	2,112	0.03886%
Alzheimer Volunteer Police	-	0.00000%
Altus Volunteer Fire	11,399	0.20974%
Altus Volunteer Police	-	0.00000%
Amity Volunteer Fire	11,328	0.20843%
Amity Volunteer Police	708	0.01303%
Antioch Volunteer Fire	11,210	0.20626%
Appleton Rural Volunteer Fire	8,461	0.15568%
Arch Street FPD #16	9,428	0.17347%
Arkadelphia Volunteer Fire	8,484	0.15610%
Arkansas City Volunteer Fire	8,655	0.15925%
Ash Flat Volunteer Fire	7,924	0.14580%
Ash Flat Volunteer Police	4,283	0.07880%
Ashdown Volunteer Fire	14,868	0.27356%
Ashdown Volunteer Police	4,219	0.07763%
Atkins Volunteer Fire	16,998	0.31275%
Atkins Volunteer Police	2,124	0.03908%
Augusta Volunteer Fire	14,520	0.26716%
Austin Volunteer Fire	9,487	0.17456%
Avoca Volunteer Fire	15,139	0.27855%
Bald Knob Volunteer Fire	14,797	0.27226%
Bald Knob Volunteer Police	18	0.00033%
Barling Volunteer Fire	12,768	0.23492%
Barling Volunteer Police	7,599	0.13982%
Barton-Lexa Fire Department, Inc.	35,253	0.64864%
Batesville Volunteer Fire	7,806	0.14363%
Batesville Volunteer Police	11,340	0.20865%
Bauxite Volunteer Fire	9,098	0.16740%
Bauxite Volunteer Police	2,791	0.05135%
Bay Village Volunteer Fire	1,416	0.02605%
Bay Volunteer Fire	13,299	0.24469%
Bay Volunteer Police	2,803	0.05157%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2020

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
BDR FD#1	\$ 36,202	0.66610%
Bearden Volunteer Fire	7,759	0.14276%
Beaver Lake Volunteer Fire	15,134	0.27846%
Beaverfork Volunteer Fire	9,322	0.17152%
Bee Branch Volunteer Fire	6,514	0.11985%
Beebe Volunteer Fire	16,933	0.31156%
Bella Vista Volunteer Fire	-	0.00000%
Belleville Volunteer Fire	8,496	0.15632%
Benton Volunteer Police	1,416	0.02605%
Bentonville Volunteer Fire	2,053	0.03777%
Bentonville Volunteer Police	1,416	0.02605%
Bergman Volunteer Fire Association	4,956	0.09119%
Berryville Volunteer Fire	10,048	0.18488%
Berryville Volunteer Police	802	0.01476%
Bethel Heights Volunteer Fire	8,443	0.15535%
Bethel Heights Volunteer Police	1,333	0.02453%
Bethesda Area Volunteer Fire	9,918	0.18249%
Big Creek Volunteer Fire	9,204	0.16935%
Bigelow Volunteer Fire	4,248	0.07816%
Bigger-Reyno Volunteer Fire	10,561	0.19432%
Biscoe Volunteer Fire	5,735	0.10552%
Bismarck Fire Pro Association	10,502	0.19323%
Black Rock Volunteer Police	661	0.01216%
Bonanza Volunteer Fire	14,844	0.27312%
Bono FID Volunteer Fire	16,296	0.29984%
Bono Volunteer Police	1,416	0.02605%
Booneville Volunteer Fire	8,579	0.15785%
Boston Mountain Volunteer Fire	10,561	0.19432%
Bradford Volunteer Fire	12,467	0.22939%
Bradford Volunteer Police	2,785	0.05124%
Bradley County Rural Volunteer Fire	6,278	0.11551%
Bradley Volunteer Fire	6,372	0.11724%
Bradley Volunteer Police	1,416	0.02605%
Brinkley Volunteer Fire	8,508	0.15654%
Brinkley Volunteer Police	1,416	0.02605%
Brookland Fire Protection District	20,703	0.38092%
Brookland Volunteer Police	1,493	0.02747%
Bruno Fire Protection District	11,847	0.21798%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2020

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Bryant Volunteer Police	\$ 5,664	0.10421%
Buena Vista Volunteer Fire	2,832	0.05211%
Buford Volunteer Fire	10,620	0.19540%
Bull Shoals Volunteer Fire	10,620	0.19540%
Bull Shoals Volunteer Police	1,357	0.02497%
Burnt Ridge Volunteer Fire	6,419	0.11811%
Butterfield Volunteer Fire	21,795	0.40102%
Cabot Volunteer Fire	3,540	0.06513%
Caddo Valley Volunteer Fire	10,632	0.19562%
Caddo Valley Volunteer Police	8,390	0.15437%
Cairo Volunteer Fire	5,664	0.10421%
Caldwell Volunteer Fire	9,180	0.16891%
Calico Rock Volunteer Fire	6,048	0.11128%
Calion Volunteer Fire	10,136	0.18650%
Calvert Township Volunteer Fire	6,372	0.11724%
Camden Volunteer Fire	2,832	0.05211%
Cammack Village Volunteer Police	2,083	0.03833%
Camp Volunteer Fire	7,747	0.14254%
Cane Creek Volunteer Fire	7,759	0.14276%
Capps-Batavia Volunteer Fire	14,986	0.27573%
Caraway Volunteer Fire	11,611	0.21364%
Carlisle Volunteer Fire	13,440	0.24729%
Carthage Volunteer Fire	2,124	0.03908%
Cash Volunteer Fire	3,357	0.06177%
Cave City Volunteer Fire	16,184	0.29778%
Cave City Volunteer Police	4,986	0.09174%
Cave Springs Volunteer Fire	16,184	0.29778%
Cave Springs Volunteer Police	2,808	0.05167%
Center Grove Volunteer Fire	9,116	0.16773%
Center Volunteer Fire	4,956	0.09119%
Centerton Volunteer Fire	6,307	0.11605%
Centerton Volunteer Police	4,313	0.07936%
Central City Volunteer Fire	2,077	0.03822%
Central City Volunteer Police	708	0.01303%
Chambersville Volunteer Fire	4,272	0.07860%
Charleston Volunteer Fire	11,434	0.21038%
Charlotte Volunteer Fire	7,003	0.12885%
Cherokee Village Volunteer Fire	2,177	0.04006%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2020

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Cherokee Village Volunteer Police	\$ 4,337	0.07980%
Cherry Hill Volunteer Fire	7,033	0.12940%
Cherry Valley Volunteer Fire	4,950	0.09108%
Cherry Valley Volunteer Police	708	0.01303%
Chidester Volunteer Fire	9,204	0.16935%
Chimes Volunteer Fire	9,204	0.16935%
Choctaw Volunteer Fire	11,918	0.21928%
Cincinnati Volunteer Fire	8,508	0.15654%
Clarendon Volunteer Fire	9,245	0.17010%
Clarksville Volunteer Fire	19,564	0.35997%
Clarksville Volunteer Police	-	0.00000%
Clinton Volunteer Fire	16,325	0.30037%
Coal Hill Volunteer Fire	7,080	0.13027%
Coal Hill Volunteer Police	708	0.01303%
Collegeville Volunteer Fire	18,355	0.33772%
Colt Volunteer Fire	9,912	0.18238%
Compton Volunteer Fire Assoc	5,570	0.10248%
Conway County Volunteer Fire	104,052	1.91450%
Cootemeck Volunteer Fire	6,354	0.11691%
Cord Volunteer Fire	8,478	0.15599%
Coming Volunteer Fire	11,263	0.20723%
Cotter Volunteer Fire	7,139	0.13135%
Cotter Volunteer Police	661	0.01216%
Cotter/Gassville Rural Volunteer Fire	6,360	0.11702%
Cotton Plant Volunteer Fire	2,773	0.05102%
Cotton Plant Volunteer Police	-	0.00000%
Cottonwood Rural Fire Assoc	9,092	0.16729%
County Line Volunteer Fire Ass	9,794	0.18020%
Cove Rural Volunteer Fire	7,110	0.13082%
Crawfordsville Volunteer Fire	6,543	0.12039%
Crossett Volunteer Fire	1,351	0.02486%
Crossett Volunteer Police	708	0.01303%
Crow Mountain Fire Protection District	18,255	0.33588%
Crystal Fire Protection District	11,263	0.20723%
Curtis Rural Volunteer Fire	1,416	0.02605%
Dalton Volunteer Fire	9,912	0.18238%
Damascus Volunteer Fire	6,372	0.11724%
Danville Volunteer Fire	12,862	0.23665%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2020

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Dardanelle Volunteer Fire	\$ 12,054	0.22179%
Dardanelle Volunteer Police	708	0.01303%
De Queen Volunteer Fire	13,458	0.24762%
Deann Volunteer Fire	4,956	0.09119%
Decatur Volunteer Fire	7,794	0.14341%
Decatur Volunteer Police	5,003	0.09205%
Deer Volunteer Fire	5,835	0.10736%
Delaware Volunteer Fire	12,738	0.23437%
Dermott Volunteer Fire	13,600	0.25023%
Des Arc Volunteer Fire	12,042	0.22157%
Des Arc Volunteer Police	4,248	0.07816%
Desha Volunteer Fire	10,703	0.19693%
Devalls Bluff Volunteer Fire	8,284	0.15242%
Devalls Bluff Volunteer Police	-	0.00000%
DeWitt Volunteer Fire	12,779	0.23513%
Diaz Volunteer Fire	9,175	0.16882%
Diaz Volunteer Police	2,077	0.03822%
Dierks Volunteer Police	2,814	0.05178%
District 7 Crawford Co. Volunt	9,110	0.16762%
Dodd Mountain Volunteer Fire	6,289	0.11571%
Dover Volunteer Fire	8,673	0.15958%
Dover Volunteer Police	708	0.01303%
Dumas Volunteer Fire	12,732	0.23426%
Dyess Volunteer Fire	5,753	0.10585%
Earle Volunteer Fire	7,163	0.13180%
East Camden Volunteer Fire	7,729	0.14221%
East End Fire Protection District	31,783	0.58479%
East Pulaski County Volunteer Fire	4,425	0.08142%
El Dorado Volunteer Police	-	0.00000%
Elaine Volunteer Fire	11,328	0.20843%
Elkins Volunteer Fire	19,069	0.35086%
Elkins Volunteer Police	2,761	0.05080%
Elm Springs Volunteer Police	7,782	0.14318%
Emmet Volunteer Fire	5,664	0.10421%
EMP Rural Fire Association	11,440	0.21049%
England Volunteer Fire	14,939	0.27487%
Etowah Volunteer Fire	7,257	0.13352%
Eudora Volunteer Fire	10,655	0.19605%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2020

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Eureka Springs Volunteer Fire	\$ 14,066	0.25881%
Eureka Springs Volunteer Police	7,788	0.14329%
Evansville Volunteer Fire	6,390	0.11757%
Evening Shade Volunteer Fire	7,174	0.13200%
Faircrest Volunteer Fire	14,225	0.26173%
Fairfield Bay Volunteer Fire	19,311	0.35531%
Fairview Fire Protection District Volunteer Fire	8,443	0.15535%
Fairview Rural Fire District	5,664	0.10421%
Farmington Volunteer Fire	16,207	0.29820%
Farmington Volunteer Police	4,266	0.07849%
Fifty Six Volunteer Fire	4,932	0.09075%
Fire District #6 Crawford Co	2,154	0.03963%
Fisher Volunteer Fire	10,561	0.19432%
Flippin Volunteer Fire	7,865	0.14471%
Flippin Volunteer Police	1,428	0.02627%
Floral Volunteer Fire	4,897	0.09010%
Fordyce Volunteer Fire	5,782	0.10639%
Foreman Volunteer Fire	9,841	0.18107%
Forrest City Volunteer Fire	4,219	0.07763%
Forrest City Volunteer Police	4,236	0.07794%
Fort Smith Volunteer Police	844	0.01553%
Fountain Lake Volunteer Fire	14,898	0.27412%
Fox Volunteer Fire	8,703	0.16013%
Frenchport Volunteer Fire	10,242	0.18845%
Gallatin Volunteer Fire	8,472	0.15588%
Garland Volunteer Fire	4,248	0.07816%
Garnett Volunteer Fire	11,322	0.20832%
Gassville Volunteer Fire	11,983	0.22048%
Gassville Volunteer Police	2,177	0.04006%
Gentry Volunteer Fire	14,254	0.26227%
Gentry Volunteer Police	3,528	0.06491%
Gillett Volunteer Fire	6,372	0.11724%
Gillham Volunteer Fire	6,425	0.11822%
Glenwood Volunteer Fire	10,620	0.19540%
Glenwood Volunteer Police	3,617	0.06655%
Goshen Fire Dist Assoc	8,667	0.15947%
Goshen Volunteer Police	4,903	0.09021%
Gosnell Volunteer Fire	14,608	0.26878%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2020

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Gould Volunteer Fire	\$ 9,204	0.16935%
Grady Volunteer Fire	10,555	0.19421%
Gravel Ridge Fire Protection Dist.	14,077	0.25901%
Gravette Volunteer Fire	16,219	0.29842%
Gravette Volunteer Police	708	0.01303%
Grayson Fire Assoc	2,832	0.05211%
Green Forest Volunteer Fire	14,892	0.27400%
Green Forest Volunteer Police	59	0.00109%
Greenbrier Volunteer Fire	16,325	0.30037%
Greenland Volunteer Police	708	0.01303%
Greenwood Rural Volunteer Fire	14,060	0.25870%
Greenwood Volunteer Fire (747134)	-	0.00000%
Greenwood Volunteer Fire (747139)	29,518	0.54312%
Greenwood Volunteer Police	-	0.00000%
Greers Ferry Volunteer Fire	16,933	0.31156%
Grover Township Volunteer Fire	12,791	0.23535%
Grubbs Volunteer Fire	13,511	0.24860%
Gum Springs Volunteer Fire	10,532	0.19378%
Gurdon Volunteer Fire	9,245	0.17010%
Guy Community Volunteer Fire	9,204	0.16935%
Hackett Volunteer Fire	14,060	0.25870%
Hackett Volunteer Police	732	0.01347%
Hagarville RFD #3	9,877	0.18173%
Halley Volunteer Fire	6,974	0.12832%
Hamburg Volunteer Fire	17,706	0.32578%
Hampton Volunteer Fire	7,139	0.13135%
Hampton Volunteer Police	30	0.00055%
Hand Cove Fire Prot District	14,886	0.27389%
Hardin Volunteer Fire	3,056	0.05623%
Hardy Volunteer Fire	17,617	0.32414%
Hardy Volunteer Police	53	0.00098%
Harmon Volunteer Fire	9,204	0.16935%
Harrell Volunteer Fire	13,440	0.24729%
Harrisburg Volunteer Fire	10,065	0.18519%
Harrisburg Volunteer Police	-	0.00000%
Harrison Volunteer Fire	2,183	0.04017%
Harrison Volunteer Police	4,956	0.09119%
Hartford Volunteer Fire	11,328	0.20843%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2020

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Hartford Volunteer Police	\$ -	0.00000%
Haskell Volunteer Fire	11,381	0.20940%
Haskell Volunteer Police	2,814	0.05178%
Hatfield Volunteer Fire	10,620	0.19540%
Hazen Volunteer Fire	12,685	0.23340%
Heber Springs Volunteer Fire	15,665	0.28823%
Heber Springs Volunteer Police	18	0.00033%
Hector Volunteer Police	2,767	0.05091%
Helena-West Helena Volunteer Fire	5,753	0.10585%
Helena-West Helena Volunteer Police	3,558	0.06547%
Hensley Volunteer Fire	5,670	0.10432%
Hermitage Volunteer Fire	5,664	0.10421%
Hermitage Volunteer Police	2,124	0.03908%
Hickory Creek Volunteer Fire	4,856	0.08935%
Hickory Ridge Volunteer Fire	11,328	0.20843%
Higginson Volunteer Fire (884234)	-	0.00000%
Higginson Volunteer Fire (884239)	11,506	0.21170%
Higginson Volunteer Police (884224)	-	0.00000%
Higginson Volunteer Police (884229)	3,611	0.06644%
Highfill Volunteer Fire	19,806	0.36442%
Highfill Volunteer Police	5,593	0.10291%
Highland Volunteer Fire	8,437	0.15524%
Highland Volunteer Police	3,611	0.06644%
Highway 15 South Volunteer Fire	12,007	0.22092%
Highway 286 East Volunteer Fire	10,691	0.19671%
Highway 70 West FPA	17,494	0.32188%
Highway 94 East Volunteer Fire	6,986	0.12854%
Hilltop Fire District# 51	10,732	0.19746%
Hilltop Volunteer Fire	11,304	0.20799%
Holiday Island Volunteer Fire	9,204	0.16935%
Holland Volunteer Fire	10,620	0.19540%
Hollis Volunteer Fire	9,216	0.16957%
Holly Grove Volunteer Fire	7,747	0.14254%
Holly Grove Volunteer Police	1,369	0.02519%
Hon Volunteer Fire	4,909	0.09032%
Hope Volunteer Fire	2,124	0.03908%
Hopewell Fire District	2,124	0.03908%
Horatio Volunteer Fire	14,089	0.25923%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2020

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Horseshoe Lake Volunteer Fire	\$ 9,204	0.16935%
Hot Springs Village Volunteer	7,747	0.14254%
Hoxie Volunteer Fire	11,924	0.21940%
Hoxie Volunteer Police	1,469	0.02703%
Hughes Volunteer Fire	7,121	0.13102%
Hughes Volunteer Police	30	0.00055%
Humphrey Volunteer Fire	8,496	0.15632%
Humphrey Volunteer Police	-	0.00000%
Huntington Volunteer Fire	5,753	0.10585%
Huntington Volunteer Police	-	0.00000%
Huntsville Volunteer Fire	12,071	0.22210%
Huntsville Volunteer Police	5,629	0.10357%
Huttig Volunteer Fire	11,771	0.21658%
Imboden Volunteer Fire	11,299	0.20790%
Inspiration Point Rural Fire Protection District	11,387	0.20951%
Ione Community Fire	4,248	0.07816%
Jasper Volunteer Fire	6,962	0.12810%
Johnson Area Volunteer Fire	-	0.00000%
Johnson County Rfd #1	5,540	0.10193%
Johnson County Rfd #2	4,986	0.09174%
Johnson County Rfd #4	8,496	0.15632%
Johnson County Rfd #5	7,753	0.14265%
Johnson County Rfd #7	7,080	0.13027%
Johnson County Rfd #8	15,541	0.28595%
Johnson Volunteer Fire	11,800	0.21711%
Joiner Volunteer Fire	9,877	0.18173%
Jonesboro Volunteer Police	708	0.01303%
Joplin Volunteer Fire	10,709	0.19704%
Judsonia Volunteer Fire	10,773	0.19822%
Judsonia Volunteer Police	962	0.01770%
Junction City Volunteer Fire	9,723	0.17890%
Junction City Volunteer Police	708	0.01303%
Keiser Volunteer Fire	6,791	0.12495%
Kensett Volunteer Fire	9,853	0.18129%
Kensett Volunteer Police	2,832	0.05211%
Keo Volunteer Fire	5,664	0.10421%
Knoxville Volunteer Fire	4,213	0.07752%
Krooked Kreek Volunteer Fire	14,030	0.25814%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2020

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Lake City Volunteer Fire	\$ 14,142	0.26021%
Lake Hamilton Fire Protection District	15,057	0.27704%
Lake Hamilton Volunteer Fire	-	0.00000%
Lake Maumelle Area RFD	17,883	0.32904%
Lake Norrell Area Fire Protection District	7,115	0.13091%
Lake Village Volunteer Fire	14,868	0.27356%
Lake Village Volunteer Police	65	0.00120%
Lakeview Volunteer Police	2,130	0.03919%
Lamar Volunteer Fire	9,888	0.18193%
Landis Volunteer Fire	9,204	0.16935%
Lavaca Volunteer Fire	9,334	0.17174%
Lavaca Volunteer Police	2,773	0.05102%
Lawson-Urbana Volunteer Fire	8,484	0.15610%
Lazy Acres Volunteer Fire	4,248	0.07816%
Leachville Volunteer Fire	13,476	0.24795%
Leachville Volunteer Police	-	0.00000%
Lead Hill Volunteer Fire	8,496	0.15632%
Lepanto Volunteer Fire	14,892	0.27400%
Leslie Volunteer Fire	8,526	0.15687%
Lewisville Volunteer Fire	14,160	0.26054%
Liberty Volunteer Fire	16,290	0.29973%
Lincoln Volunteer Fire	10,520	0.19356%
Lincoln Volunteer Police	6,343	0.11671%
Linwood-Moscow Volunteer Fire	10,006	0.18411%
Little Flock Volunteer Fire	7,947	0.14622%
Little Flock Volunteer Police	773	0.01422%
Lockesburg Volunteer Fire	13,641	0.25099%
London Rural Volunteer Fire	14,355	0.26412%
Lone Rock Volunteer Fire	6,360	0.11702%
Lonoke Volunteer Fire	15,576	0.28659%
Louann Volunteer Fire	7,080	0.13027%
Lowell Volunteer Fire	732	0.01347%
Lowell Volunteer Police	2,838	0.05222%
Luxora Volunteer Fire	7,788	0.14329%
Lynne Volunteer Fire	9,269	0.17054%
Magazine Volunteer Fire	2,124	0.03908%
Magnet Cove Volunteer Fire	8,449	0.15546%
Magnolia Volunteer Fire	5,617	0.10335%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2020

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Magnolia Volunteer Police	\$ 7,098	0.13060%
Malvern Volunteer Fire	6,124	0.11268%
Mammoth Spring Volunteer Fire	9,912	0.18238%
Manila Volunteer Fire	17,016	0.31309%
Manila Volunteer Police	-	0.00000%
Mansfield Volunteer Fire	7,098	0.13060%
Mansfield Volunteer Police	-	0.00000%
Marble Volunteer Fire	2,832	0.05211%
Marianna Volunteer Fire	10,809	0.19888%
Marianna Volunteer Police	-	0.00000%
Marion Volunteer Fire	23,370	0.43000%
Marion Volunteer Police	7,080	0.13027%
Marked Tree Volunteer Fire	16,927	0.31145%
Marmaduke Volunteer Fire	12,803	0.23557%
Marmaduke Volunteer Police	2,803	0.05157%
Marshall Volunteer Fire	12,036	0.22146%
Marshall Volunteer Police	1,416	0.02605%
Marvell Volunteer Fire	14,160	0.26054%
Marvell Volunteer Police	708	0.01303%
Maumelle Volunteer Fire	7,080	0.13027%
Mayflower Volunteer Fire	12,732	0.23426%
Mayflower Volunteer Police	4,348	0.08000%
Maynard Volunteer Fire	8,467	0.15579%
McCrary Volunteer Fire	16,927	0.31145%
McCrary Volunteer Police	708	0.01303%
McGehee Volunteer Fire	15,600	0.28703%
McGehee Volunteer Police	-	0.00000%
McNeil Volunteer Fire	7,782	0.14318%
McRae Volunteer Fire	5,646	0.10388%
Melbourne Volunteer Fire	11,222	0.20648%
Melrose Volunteer Fire	6,915	0.12723%
Mena Volunteer Fire	12,844	0.23632%
Midland Volunteer Fire	8,779	0.16153%
Milo Volunteer Fire	14,077	0.25901%
Mineral Springs Volunteer Fire	9,912	0.18238%
Monette Volunteer Fire	14,797	0.27226%
Monticello Volunteer Fire	9,098	0.16740%
Montrose Volunteer Fire	4,974	0.09152%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2020

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Morning Star FPA	\$ 12,231	0.22504%
Morning Star Volunteer Fire	5,664	0.10421%
Moro Volunteer Fire	3,540	0.06513%
Morrilton Volunteer Fire	20,467	0.37658%
Morrison Volunteer Fire	12,597	0.23178%
Morrow Volunteer Fire	10,638	0.19573%
Mount Holly Volunteer Fire	12,709	0.23384%
Mount Ida Volunteer Fire	14,054	0.25859%
Mountain Home Volunteer Fire	7,169	0.13191%
Mountain Home Volunteer Police	4,242	0.07805%
Mountain Pine Volunteer Police	2,189	0.04028%
Mountain View Volunteer Fire	19,741	0.36322%
Mountain View Volunteer Police	1,357	0.02497%
Mountainburg Volunteer Fire	17,712	0.32589%
Mountainburg Volunteer Police	2,124	0.03908%
Mt Judea Area Volunteer Fire	17,700	0.32567%
Mulberry Volunteer Fire	17,889	0.32915%
Murfreesboro Volunteer Fire	8,555	0.15741%
Nashville Volunteer Fire	14,915	0.27443%
Natural Dam Volunteer Fire	2,891	0.05319%
New Blaine Rural Volunteer Fire	11,316	0.20821%
Newark Volunteer Fire	12,042	0.22157%
Newport Volunteer Fire	6,402	0.11779%
Newport Volunteer Police	708	0.01303%
Nimrod/Aplin Volunteer Fire	6,396	0.11768%
Nob Hill Volunteer Fire	17,730	0.32622%
Norfolk Volunteer Police	948	0.01744%
Norman Volunteer Fire	5,717	0.10519%
Norphlet Volunteer Fire	11,346	0.20876%
Norphlet Volunteer Police	1,357	0.02497%
North Crossett Volunteer Fire	11,269	0.20734%
North Pulaski FPD	22,302	0.41034%
Northeast Benton Co.	34,521	0.63517%
Northeast Greene County Fire District	11,009	0.20256%
Northeast Lakeside Volunteer Fire	9,942	0.18293%
Northeast Saline County Fire	5,664	0.10421%
Northside Volunteer Fire (15318)	6,372	0.11724%
Northside Volunteer Fire (15296)	16,314	0.30017%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2020

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Oak Grove Fire Protection Dist. #25	\$ 9,900	0.18215%
Oak Grove Volunteer Fire	5,540	0.10193%
Oil Trough Volunteer Fire	10,679	0.19649%
Ola Volunteer Fire	7,788	0.14329%
Ola Volunteer Police	1,345	0.02475%
Oppelo Volunteer Fire	10,006	0.18411%
Oppelo Volunteer Police	708	0.01303%
Osceola Volunteer Fire	3,575	0.06578%
Osceola Volunteer Police	4,189	0.07708%
Ouachita Co FD #1	8,508	0.15654%
Oxley Volunteer Fire	5,540	0.10193%
Ozark Volunteer Fire	12,101	0.22265%
Ozark Volunteer Police	4,260	0.07838%
Pangburn Volunteer Fire	19,311	0.35531%
Pangburn Volunteer Police	690	0.01270%
Paragould Volunteer Fire	6,449	0.11866%
Paragould Volunteer Police	5,623	0.10346%
Paris Volunteer Fire	12,012	0.22101%
Parkin Volunteer Fire	9,110	0.16762%
Parks Volunteer Fire	-	0.00000%
Parthenon Volunteer Fire	5,788	0.10650%
Patterson Volunteer Fire	9,198	0.16924%
Patterson Volunteer Police	1,410	0.02594%
Pea Ridge Volunteer Fire	30,037	0.55266%
Pea Ridge Volunteer Police	1,345	0.02475%
Peel Volunteer Fire & Rescue	10,673	0.19638%
Perryville Volunteer Fire	7,764	0.14285%
Philadelphia Volunteer Fire	9,818	0.18065%
Piggott Volunteer Fire	15,611	0.28723%
Pine Bluff Volunteer Police	4,207	0.07741%
Pine Ridge Volunteer Fire	3,540	0.06513%
Pine Village Volunteer Fire	9,369	0.17238%
Pineville Volunteer Fire	19,069	0.35086%
Piney Point Volunteer Fire	10,431	0.19192%
Plainview Volunteer Fire	13,069	0.24046%
Pleasant Plains Volunteer Fire	13,476	0.24795%
Plumerville Volunteer Fire	9,198	0.16924%
Pocahontas Volunteer Fire	12,077	0.22221%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2020

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Pocahontas Volunteer Police	\$ 4,950	0.09108%
Ponca Volunteer Fire	5,664	0.10421%
Portland Volunteer Fire	3,540	0.06513%
Pottsville Volunteer Fire	13,558	0.24946%
Pottsville Volunteer Police	2,283	0.04201%
Prairie Grove Volunteer Fire	17,665	0.32503%
Prairie Grove Volunteer Police	2,159	0.03972%
Prescott Volunteer Fire	7,788	0.14329%
Pulaski Co Volunteer Fire	5,564	0.10237%
Pyatt Rural Fire & Def Assoc	9,871	0.18162%
Quail Creek Volunteer Fire	4,915	0.09043%
Quitman Volunteer	12,260	0.22558%
Ravenden Volunteer Fire	9,912	0.18238%
Rector Volunteer Fire	16,343	0.30070%
Rector Volunteer Police	1,416	0.02605%
Redfield Volunteer Fire	20,426	0.37583%
Redfield Volunteer Police	1,416	0.02605%
Richwood Volunteer Fire	4,248	0.07816%
Rison Volunteer Fire	12,715	0.23395%
Riverdale Volunteer Fire	3,487	0.06416%
Rockport Volunteer Fire	9,251	0.17021%
Rogers Volunteer Police	-	0.00000%
Rondo Volunteer Fire	1,416	0.02605%
Rose Bud Volunteer Fire	14,862	0.27345%
Ross Van Ness - Wellford Volunteer Fire	11,275	0.20745%
Round Mountain Volunteer Fire	15,682	0.28854%
Ruddell Hill Volunteer Fire	5,617	0.10335%
Rudd's Crossing Volunteer Fire	7,080	0.13027%
Russell Volunteer Fire	7,080	0.13027%
Salem Volunteer Fire	16,260	0.29918%
Salem-Saline County Volunteer	20,503	0.37724%
Saratoga Volunteer Fire	1,416	0.02605%
Sardis Fire Protection District	9,788	0.18009%
Scotland Area Fire & Emergency	12,715	0.23395%
Scott Volunteer Fire	6,537	0.12028%
Scranton Rural Volunteer Fire	12,012	0.22101%
SE Jefferson Co Volunteer Fire	6,425	0.11822%
Searcy Volunteer Fire	1,416	0.02605%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2020

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Searcy Volunteer Police	\$ 4,974	0.09152%
Sedgwick Fire Improvement Dist	4,962	0.09130%
Shady Grove Fire & Rescue	6,325	0.11638%
Shannon Hills Volunteer Fire	9,015	0.16587%
Shannon Hills Volunteer Police	2,832	0.05211%
Shaw Volunteer Fire Protection	9,894	0.18204%
Sheridan Volunteer Fire	19,848	0.36519%
Siloam Springs Volunteer Fire	2,826	0.05200%
Sixth District Volunteer Fire	12,178	0.22407%
Smackover Volunteer Fire	14,018	0.25792%
Smackover Volunteer Police	673	0.01238%
Smyrna Volunteer Fire	5,487	0.10096%
Snowball Volunteer Fire	9,346	0.17196%
South Carroll Co Fire Assoc	11,328	0.20843%
South Greene County Volunteer Fire	9,322	0.17152%
South Mountain Volunteer Fire	6,136	0.11290%
Southbend Volunteer Fire	17,181	0.31612%
Southridge Volunteer Fire	12,732	0.23426%
Southside Volunteer Fire	18,497	0.34033%
Sparkman Volunteer Fire	7,086	0.13038%
Sparkman Volunteer Police	2,124	0.03908%
St. Francis Volunteer Fire	3,481	0.06405%
Stamps Volunteer Fire	15,511	0.28539%
Star City Volunteer Fire	12,744	0.23448%
Star City Volunteer Police	708	0.01303%
Stephens Volunteer Fire	9,157	0.16848%
Strawberry Volunteer Fire	8,520	0.15676%
Strickler Volunteer Fire	5,664	0.10421%
Strong Volunteer Fire	13,246	0.24372%
Stuttgart Volunteer Fire	2,195	0.04039%
Sulphur Rock Area Volunteer Fire	7,080	0.13027%
Sulphur Springs Volunteer Fire	4,307	0.07925%
Sulphur Springs Volunteer Police	3,487	0.06416%
Summit Volunteer Fire	12,030	0.22135%
Sunnyland Rural Volunteer Fire	8,366	0.15393%
Sunset Rural Volunteer Fire	6,372	0.11724%
Sweet Home Volunteer Fire	-	0.00000%
Swifton Volunteer Fire	9,517	0.17511%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2020

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Swifton Volunteer Police	\$ 30	0.00055%
Taylor Volunteer Fire	5,965	0.10975%
Texarkana Volunteer Police	708	0.01303%
Thornton Volunteer Fire	8,419	0.15491%
Tillar Volunteer Fire	9,912	0.18238%
Timbo Volunteer Fire	14,555	0.26780%
Tinsman Volunteer Fire	3,245	0.05971%
Tontitown Area Volunteer Fire	17,110	0.31481%
Tontitown Volunteer Fire	-	0.00000%
Tontitown Volunteer Police	8,248	0.15176%
Town of St. Charles Volunteer	7,080	0.13027%
Tracy Area Volunteer Fire	11,216	0.20637%
Trumann Volunteer Fire	9,906	0.18227%
Trumann Volunteer Police	1,446	0.02661%
Tuckerman Volunteer Fire	18,644	0.34304%
Tuckerman Volunteer Police	2,903	0.05341%
Tull Fire & Rescue	6,236	0.11474%
Turrell Volunteer Fire	2,124	0.03908%
Turtle Creek Volunteer Fire	16,343	0.30070%
Tyronza Volunteer Fire	13,440	0.24729%
Tyronza Volunteer Police	2,744	0.05049%
Umpire Volunteer Fire	4,460	0.08206%
Valley Springs Volunteer Fire	9,918	0.18249%
Van Buren Volunteer Police	3,593	0.06611%
Vandervoort Rural Volunteer Fire	7,788	0.14329%
Velvet Ridge Fire Protection District	9,346	0.17196%
Vilonia Volunteer Fire	15,777	0.29029%
Vilonia Volunteer Police	708	0.01303%
Viola Volunteer Fire	6,455	0.11877%
Wabbaseka Volunteer Fire	4,171	0.07674%
Waldo Volunteer Fire	1,463	0.02692%
Waldo Volunteer Police	1,416	0.02605%
Waldron Volunteer Fire	12,154	0.22363%
Walnut Ridge Volunteer Fire	8,526	0.15687%
Walnut Ridge Volunteer Police	2,124	0.03908%
Ward Volunteer Fire	7,853	0.14449%
Ward Volunteer Police	3,599	0.06622%
Warren Volunteer Fire	19,960	0.36725%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2020

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Washington Volunteer Fire	\$ 7,110	0.13082%
Water Valley Volunteer Fire	9,853	0.18129%
Watson Chapel Volunteer Fire	10,602	0.19507%
Wedington Volunteer Fire	19,293	0.35498%
Weiner Volunteer Fire	9,930	0.18271%
Weiner Volunteer Police	-	0.00000%
Wescon Volunteer Fire	15,753	0.28985%
Wesley Volunteer Fire	5,664	0.10421%
West Fork Volunteer Fire	22,727	0.41816%
West Fork Volunteer Police	5,664	0.10421%
West Memphis Volunteer Police	7,788	0.14329%
West Point Volunteer Fire	4,248	0.07816%
West Pulaski Volunteer Fire	32,893	0.60521%
Western Greene Co Fire	17,134	0.31526%
Western Grove Volunteer Fire	14,962	0.27529%
Wheatley Volunteer Fire	5,723	0.10530%
Wheatley Volunteer Police	-	0.00000%
Wheeler Volunteer Fire	13,535	0.24904%
White Bluff-Rye Hill Volunteer	16,963	0.31211%
White Hall Volunteer Fire	10,667	0.19627%
White Hall Volunteer Police	2,124	0.03908%
Whitehouse Volunteer Fire	12,060	0.22190%
Wickes RVFD #2	4,844	0.08913%
Williams Junction Volunteer Fire	5,617	0.10335%
Wilmar Volunteer Fire	4,956	0.09119%
Wilmot Volunteer Fire	7,074	0.13016%
Wilson Volunteer Fire	4,573	0.08414%
Wilton Volunteer Fire	7,888	0.14513%
Winchester Volunteer Fire	3,611	0.06644%
Woodlawn Volunteer Fire	11,328	0.20843%
Wright-Pastoria Volunteer Fire	7,080	0.13027%
Wynne Volunteer Fire	9,818	0.18065%
Wynne Volunteer Police	47	0.00086%
Y-City Volunteer Fire	7,027	0.12929%
Yellville Volunteer Fire	10,691	0.19671%
Zinc Volunteer Fire	7,747	0.14254%
	<u>\$ 5,434,942</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, 2020

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
Alexander Fire	\$ 759,041	\$ 85,697	\$ -	\$ 21,159	\$ 303,220	\$ 410,076	\$ -	\$ 194,820	\$ -	\$ -	\$ 194,820	\$ 146,008	\$ 161,665	\$ 307,673
Alexander Police	606,620	68,489	-	16,910	279,240	364,639	-	155,699	-	155,699	116,688	135,198	251,886	
Alzheimer Police	81,990	9,257	-	2,286	3,914	15,457	-	21,044	-	19,788	40,832	15,771	2,319	
Altus Police	84,827	9,577	-	2,365	19,422	31,364	-	21,772	-	21,772	16,317	9,226	25,543	
Amity Police	85,068	9,604	-	2,371	1,951	13,926	-	21,834	-	2,195	24,029	16,363	1,798	
Arkadelphia Fire	825,570	93,209	-	23,013	88,213	204,435	-	211,896	-	15,574	227,470	158,805	28,815	
Ash Flat Fire	313,330	35,376	-	8,734	-	44,110	-	80,421	-	16,359	96,780	60,272	(10,200)	
Ash Flat Police	217,916	24,603	-	6,075	17,578	48,256	-	55,932	-	1,264	57,196	41,918	7,186	
Ashdown Police	883,627	99,763	-	24,632	52,282	176,677	-	226,797	-	18,721	245,518	169,973	(2,035)	
Atkins Police	664,514	75,025	-	18,524	23,606	117,155	-	170,558	-	40,467	211,025	127,825	(6,946)	
Augusta Police	447,313	50,502	-	12,469	20,427	83,398	-	114,810	-	43,411	158,221	86,044	(23,970)	
Austin Police	212,599	24,003	-	5,926	37,388	67,317	-	54,567	-	58,312	40,895	10,193	51,088	
Bald Knob Police	492,280	55,579	-	13,723	45,252	114,554	-	126,352	-	-	126,352	94,694	40,166	
Barling Fire	426,248	48,124	-	11,882	26,228	86,234	-	109,403	-	26,081	135,484	81,592	3,813	
Barling Police	706,737	79,792	-	19,701	3,864	103,357	-	181,395	-	198,406	379,801	135,947	(72,433)	
Batesville Fire	1,090,420	123,111	-	30,396	7,881	161,388	-	279,874	-	48,709	328,583	209,751	(21,695)	
Batesville Police	1,560,344	176,166	-	43,495	7,906	227,567	-	400,488	-	92,857	493,345	300,145	42,833	
Bauxite Police	112,949	12,752	-	3,149	38,047	53,948	-	28,990	-	4,799	33,789	21,727	9,697	
Bay Police	303,606	34,278	-	8,463	20,853	63,594	-	77,925	-	7,142	85,067	58,401	10,284	
Beaver Lake Fire	296,579	33,484	-	8,267	46,238	87,989	-	76,122	-	30,507	106,629	57,049	29,234	
Beebe Fire	65,044	7,344	-	1,813	10,584	19,741	-	16,695	-	3,499	20,194	12,512	(3,033)	
Bella Vista Fire	7,089,520	800,421	-	197,624	215,211	1,213,256	-	1,819,641	-	72,452	1,892,093	1,363,727	100,001	
Bella Vista Police	4,534,885	511,997	-	126,412	200,050	838,459	-	1,163,952	-	-	1,163,952	872,322	147,805	
Benton Fire	6,795,219	767,194	-	189,420	75,128	1,031,742	-	1,744,103	-	196,627	1,940,730	1,307,116	(32,872)	
Benton Police	6,778,460	765,301	-	188,953	139,141	1,093,395	-	1,739,802	-	88,649	1,828,451	1,303,892	(57,582)	
Bentonville Fire	11,839,655	1,336,720	-	330,037	1,037,649	2,704,406	-	3,038,840	-	46,901	3,085,741	2,277,455	357,918	
Bentonville Police	8,892,265	1,003,954	-	247,877	440,533	1,692,364	-	2,282,345	-	142,593	2,424,938	1,710,500	251,343	
Berryville Police	1,253,715	141,547	-	34,948	32,180	208,675	-	321,786	-	21,768	343,554	241,162	2,395	
Bethel Heights Fire	-	-	-	-	-	-	-	-	-	-	-	-	(2,042)	
Bethel Heights Police	324,398	36,625	-	9,043	644	46,312	-	83,262	-	205,489	288,751	62,401	(74,370)	
Black Rock Police	53,797	6,074	-	1,500	3,716	11,290	-	13,808	-	669	14,477	10,348	276	
Blytheville Fire	2,267,446	255,999	-	63,206	80,541	399,746	-	581,977	-	40,830	622,807	436,162	19,271	
Blytheville Police	2,458,476	277,567	-	68,531	151,828	497,926	-	631,008	-	47,344	678,352	472,908	46,791	
Bono Police	337,030	38,051	-	9,395	12,651	60,097	-	86,504	-	252	86,756	64,830	6,302	
Bradford Police	163,715	18,484	-	4,564	10,868	33,916	-	42,020	-	34,355	76,375	31,492	(6,733)	
Bradley Police	51,146	5,775	-	1,426	29,583	36,784	-	13,128	-	18,036	31,164	9,838	12,731	
Brinkley Fire	73,097	8,253	-	2,038	959	11,250	-	18,762	-	2,845	21,607	14,061	(632)	
Brinkley Police	459,493	51,878	-	12,809	5,511	70,198	-	117,936	-	48,672	166,608	88,387	(11,128)	
Brookland Police	469,318	52,987	-	13,083	96,634	162,704	-	120,458	-	-	120,458	90,277	71,713	
Bryant Fire	4,334,862	489,414	-	120,837	-	610,251	-	1,112,613	-	122,079	1,234,692	833,846	(83,338)	
Bryant Police	4,086,212	461,341	-	113,905	73,032	648,278	-	1,048,793	-	95,028	1,143,821	786,016	(30,068)	
Buford Fire	81,640	9,217	-	2,276	19,297	30,790	-	20,954	-	-	20,954	15,704	30,867	
Bull Shoals Fire	62,005	7,001	-	1,728	-	8,729	-	15,915	-	2,837	18,752	11,927	(2,734)	
Bull Shoals Police	182,090	20,558	-	5,076	-	25,634	-	46,736	-	22,863	69,599	35,027	(6,004)	
Cabot Fire	3,791,685	428,089	-	105,695	4,552	538,336	-	973,198	-	47,157	1,020,355	729,362	(33,479)	

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, 2020

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
Cabot Police	\$ 4,136,076	\$ 466,971	\$ -	\$ 115,295	\$ 3,640	\$ 585,906	\$ -	\$ 1,061,591	\$ -	\$ 122,465	\$ 1,184,056	\$ 795,608	\$ (93,482)	\$ 702,126
Caddo Valley Fire	48,504	5,476	-	1,352	2,155	8,983	-	12,449	-	8,147	20,596	9,330	(3,183)	6,147
Caddo Valley Police	236,672	26,721	-	6,597	10,570	43,888	-	60,746	-	793	61,539	45,526	6,208	51,734
Camden Fire	2,189,965	247,251	-	61,046	-	308,297	-	562,090	-	132,361	694,451	421,258	(84,644)	336,614
Camden Police	1,369,463	154,615	-	38,175	139,289	332,079	-	351,495	-	24,217	375,712	263,427	32,326	295,753
Cammack Village Police	199,362	22,508	-	5,557	18,606	46,671	-	51,169	-	89,926	38,349	38,349	(18,999)	19,350
Caraway Police	163,000	18,403	-	4,544	2,578	25,525	-	41,837	-	15,063	56,900	31,354	(7,848)	23,506
Carlisle Police	292,187	32,988	-	8,145	22,991	64,124	-	74,995	-	13,816	88,811	56,205	7,690	63,895
Cave City Fire	45,697	5,159	-	1,274	1,007	7,440	-	11,729	-	1,234	12,963	8,790	471	9,261
Cave City Police	307,694	34,739	-	8,577	10,878	54,194	-	78,975	-	8,577	87,552	59,188	5,464	64,652
Cave Springs Police	826,822	93,350	-	23,048	167,988	284,386	-	212,217	-	2,676	214,893	159,046	64,276	223,322
Centerton Fire	1,950,386	220,202	-	54,368	393,154	667,724	-	500,598	-	-	500,598	375,173	279,407	654,580
Centerton Police	1,965,543	221,914	-	54,791	83,047	359,752	-	504,489	-	1,576	506,065	378,088	99,760	477,848
Central City Police	-	-	-	-	-	-	-	-	-	1,246	1,246	-	(5,320)	(4,074)
Cherokee Village Fire	912,675	103,043	-	25,441	-	128,484	-	234,253	-	34,965	269,218	175,560	(31,038)	144,522
Cherokee Village Police	517,938	58,476	-	14,438	19,066	91,980	-	132,937	-	32,058	164,995	99,630	(15,572)	84,058
Cherry Valley Police	68,503	7,734	-	1,910	2,357	12,001	-	17,583	-	2,608	20,191	13,177	182	13,359
Clarendon Police	224,857	25,387	-	6,268	19,771	51,426	-	57,713	-	31,505	89,218	43,253	(4,648)	38,605
Clarksville Police	1,464,472	165,342	-	40,823	43,069	249,234	-	375,881	-	133,908	509,789	281,703	(54,356)	227,347
Clinton Fire	51,698	5,837	-	1,441	967	8,245	-	13,269	-	1,970	15,239	9,945	(489)	9,456
Clinton Police	435,879	49,212	-	12,150	-	61,362	-	111,875	-	42,127	154,002	83,845	(44,133)	39,712
Coal Hill Police	37,248	4,205	-	1,038	3,205	8,448	-	9,560	-	7,244	16,804	7,165	963	8,128
Concord Police	25,138	2,838	-	701	3,131	6,670	-	6,452	-	21,332	27,784	4,835	(8,204)	(3,369)
Conway Fire	11,106,669	1,253,965	-	309,605	-	1,563,570	-	2,850,707	-	550,402	3,401,109	2,136,459	(327,441)	1,809,018
Conway Police	11,906,145	1,344,227	-	331,890	-	1,676,117	-	3,055,906	-	1,129,680	4,185,586	2,290,245	(532,581)	1,757,664
Corning Police	369,474	41,714	-	10,299	172	52,185	-	94,832	-	100,449	195,281	71,071	(47,627)	23,444
Cotter Police	155,903	17,602	-	4,346	22,414	44,362	-	40,015	-	-	40,015	29,989	8,824	38,813
Cotton Plant Police	-	-	-	-	108	108	-	-	-	10,788	10,788	-	(5,463)	(5,463)
Crossett Fire	1,839,690	207,705	-	51,282	160,400	419,387	-	472,186	-	41,117	513,303	353,880	33,668	387,548
Crossett Police	1,202,553	135,771	-	33,522	7,799	177,092	-	308,655	-	34,494	343,149	231,321	(25,037)	206,284
Dardanelle Police	728,618	82,262	-	20,311	379,879	482,452	-	187,012	-	-	187,012	140,156	171,309	311,465
De Queen Fire	225,555	25,443	-	6,282	7,505	39,230	-	57,841	-	9,461	67,302	43,349	303	43,652
De Queen Police	1,131,166	127,711	-	31,532	4,604	163,847	-	290,332	-	29,729	320,061	217,589	(23,252)	194,337
Decatur Police	472,443	53,340	-	13,170	931	67,441	-	121,260	-	53,593	174,853	90,878	(18,849)	72,029
Dermott Police	281,087	31,735	-	7,835	5,375	44,945	-	72,146	-	74,307	146,453	54,069	(26,699)	27,370
Des Arc Police	495,933	55,992	-	13,824	55,782	125,598	-	127,289	-	-	127,289	95,397	32,897	128,294
Devalls Bluff Police	474	54	-	13	4,651	4,718	-	122	-	40,407	40,529	91	(22,654)	(22,563)
Dewitt Police	567,305	64,050	-	15,814	11,808	91,672	-	145,608	-	46,574	192,182	109,126	(26,431)	82,695
Diaz Police	130,711	14,758	-	3,644	2,694	21,096	-	33,549	-	20,847	54,396	25,143	(11,607)	13,536
Dierks Police	255,141	28,806	-	7,112	34,616	70,534	-	65,486	-	78,333	143,819	49,078	(15,005)	34,073
Dover Police	406,178	45,858	-	11,322	20,467	77,647	-	104,252	-	10,281	114,533	78,132	9,231	87,363
East Camden Police	48,737	5,502	-	1,359	557	7,418	-	12,509	-	5,240	17,749	9,375	(1,325)	8,050
El Dorado Fire	3,495,883	394,692	-	97,450	115,691	607,833	-	897,275	-	17,547	914,822	672,462	48,291	720,753
El Dorado Police	2,760,200	311,632	-	76,942	106,835	495,409	-	708,450	-	6,354	714,804	530,947	44,088	575,035
Elkins Fire	125,643	14,185	-	3,502	1,053	18,740	-	32,248	-	3,058	35,306	24,168	(848)	23,320

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, 2020

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	\$ 714,797	\$ 80,702	\$ -	\$ 19,925	\$ 198,737	\$ 299,364	\$ -	\$ 183,464	\$ -	\$ 6,435	\$ 189,899	\$ 137,497	\$ 77,905	\$ 215,402
Elm Springs Police	426,792	48,186	-	11,897	29,203	89,286	-	109,543	-	930	110,473	82,097	10,177	92,274
Eureka Springs Fire	952,021	107,485	-	26,538	39,684	173,707	-	244,352	-	8,383	252,735	183,129	6,637	189,766
Eureka Springs Police	991,780	111,974	-	27,646	3,429	143,049	-	254,557	-	74,121	328,678	190,777	(40,214)	150,563
Fairfield Bay Police	429,653	48,509	-	11,977	-	60,486	-	110,277	-	57,703	167,980	82,647	(25,371)	57,276
Farmington Fire	695,427	78,515	-	19,385	161,091	258,991	-	178,493	-	-	178,493	133,771	90,335	224,106
Farmington Police	1,507,270	170,174	-	42,016	186,223	398,413	-	386,865	-	386,865	785,730	289,936	90,801	380,737
Fayetteville Fire	17,374,622	1,961,629	-	484,327	49,968	2,495,924	-	4,459,479	-	798,555	5,258,034	3,342,151	(232,688)	3,109,463
Fayetteville Police	16,600,555	1,874,235	-	462,750	280,119	2,617,104	-	4,260,802	-	66,433	4,327,235	3,193,253	164,034	3,357,287
Flippin Fire	120,248	13,576	-	3,352	69,292	86,220	-	30,864	-	-	30,864	23,131	29,156	52,287
Flippin Police	457,464	51,649	-	12,752	21,793	86,194	-	117,416	-	7,446	124,862	87,997	13,669	101,666
Foreman Police	-	-	-	-	-	-	-	-	-	1,291	1,291	-	(11,638)	(11,638)
Forrest City Fire	1,869,267	211,044	-	52,107	62,378	325,529	-	479,778	-	5,396	485,174	359,569	(2,394)	357,175
Forrest City Police	2,291,519	258,717	-	63,877	73,331	395,925	-	588,156	-	34,851	623,007	440,793	2,296	443,089
Fort Smith Fire	17,929,186	2,024,240	-	499,786	111,422	2,635,428	-	4,601,817	-	247,304	4,849,121	3,448,826	(239,983)	3,208,843
Fort Smith Police	11,395,941	1,286,624	-	317,668	528,159	2,132,451	-	2,924,954	-	58,242	2,983,196	2,192,103	(50,977)	2,141,126
Friendship Police	16,137	1,822	-	450	2,250	4,522	-	4,142	-	1,026	5,168	3,104	558	3,662
Gassville Fire	73,758	8,327	-	2,056	12,186	22,569	-	18,931	-	6,015	24,946	14,188	(984)	13,204
Gassville Police	276,385	31,204	-	7,704	-	38,908	-	70,939	-	15,592	86,531	53,165	(11,684)	41,481
Gentry Police	650,841	73,481	-	18,143	84,638	176,262	-	167,049	-	5,003	172,052	125,195	24,798	149,993
Gillett Police	78,531	8,866	-	2,189	30,558	41,613	-	20,156	-	6,943	27,099	15,106	3,075	18,181
Glenwood Police	182,487	20,603	-	5,087	74,931	100,621	-	46,838	-	26,797	73,635	35,103	13,942	49,045
Goshen Police	346,544	39,125	-	9,660	83,995	132,780	-	88,946	-	-	88,946	66,661	44,072	110,733
Gosnell Police	418,724	47,275	-	11,672	46,269	105,216	-	107,472	-	27,889	135,361	80,545	55,031	135,576
Gravel Ridge Fire Protection Dist.	184,205	20,797	-	5,135	-	25,932	-	47,279	-	15,246	62,525	35,433	(8,215)	27,218
Gravette Fire	454,153	51,275	-	12,660	-	63,935	-	116,566	-	57,922	174,488	87,360	(18,292)	69,068
Gravette Police	885,461	99,970	-	24,683	10,215	134,868	-	227,268	-	31,688	258,956	170,326	(1,425)	168,901
Green Forest Police	1,033,032	116,631	-	28,796	96,656	242,083	-	265,144	-	4,685	269,829	198,712	44,585	243,297
Greenbrier Fire	-	-	-	-	-	-	-	-	-	18,789	18,789	-	(14,623)	(14,623)
Greenland Police	349,863	39,500	-	9,753	309	49,562	-	89,798	-	16,057	105,855	67,299	(7,592)	59,707
Greenwood Fire	115,227	13,009	-	3,212	7,025	23,246	-	29,575	-	577	30,152	22,165	3,240	25,405
Greenwood Police	1,739,419	196,384	-	48,487	2,938	247,809	-	446,450	-	46,610	493,060	334,591	(19,773)	314,818
Greers Ferry Police	284,010	32,065	-	7,917	13,672	53,654	-	72,896	-	9,986	82,882	54,632	5,099	59,731
Hackett Police	57,396	6,480	-	1,600	145	8,225	-	14,732	-	13,306	28,038	11,041	(6,275)	4,766
Hampton Police	136,385	15,398	-	3,802	8,705	27,905	-	35,005	-	32,290	67,295	26,235	(4,976)	21,259
Hardy Police	252,972	28,561	-	7,052	60,000	95,613	-	64,929	-	24,665	89,594	48,661	17,459	66,120
Harrisburg Police	331,713	37,451	-	9,247	15,652	62,350	-	85,139	-	22,775	107,914	63,808	(10,854)	52,954
Harris on Fire	2,787,141	314,674	-	77,693	57,266	449,633	-	715,365	-	82,825	798,190	536,129	(20,586)	515,543
Harris on Police	2,863,363	323,279	-	79,818	88,933	492,030	-	734,929	-	168,631	903,560	550,791	(7,022)	543,769
Hartford Police	57,373	6,477	-	1,599	1,652	9,728	-	14,726	-	9,776	24,502	11,036	(836)	10,200
Haskell Fire	31,963	3,609	-	891	-	4,500	-	8,204	-	683	8,887	6,148	(126)	6,022
Haskell Police	480,993	54,305	-	13,408	52,686	120,399	-	123,455	-	5,688	129,143	92,523	28,671	121,194
Heber Springs Fire	241,655	27,283	-	6,736	49,979	83,998	-	62,025	-	16,067	78,092	46,484	3,766	50,250
Heber Springs Police	1,115,923	125,990	-	31,107	-	157,097	-	286,420	-	76,879	363,299	214,657	(54,153)	160,504
Hector Police	60,629	6,845	-	1,690	35,348	43,883	-	15,562	-	1,082	16,644	11,663	11,046	22,709

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, 2020

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	Total Employer Pension Expense
Helena-West Helena Fire	\$ 1,586,096	\$ 179,073	\$ -	\$ 44,213	\$ 185,117	\$ 408,403	\$ -	\$ 407,097	\$ -	\$ 23,113	\$ 430,210	\$ 305,099	\$ 65,696	\$ 370,795
Helena-West Helena Police	1,081,240	122,074	-	30,140	11,618	163,832	-	277,518	-	152,368	429,886	207,985	(31,791)	176,194
Hermitage Police	88,923	10,040	-	2,479	265	12,784	-	22,824	-	954	23,778	17,105	(2)	17,103
Highfill Police	303,940	34,315	-	8,472	76,878	119,665	-	78,011	-	2,767	80,778	58,465	24,057	82,522
Highland Fire	37,652	4,251	-	1,050	18,661	23,962	-	9,664	-	-	9,664	7,243	8,717	15,960
Highland Police	184,383	20,817	-	5,140	40,826	66,783	-	47,325	-	1,970	49,295	35,468	33,491	68,959
Holiday Island Fire	195,576	22,081	-	5,452	5,275	32,808	-	50,198	-	3,627	53,825	37,621	1,491	39,112
Holly Grove Police	63,459	7,165	-	1,769	15,780	24,714	-	16,288	-	5,936	22,224	12,207	(312)	11,895
Hope Fire	1,112,448	125,598	-	31,010	19,913	176,521	-	285,528	-	122,854	408,382	213,989	(34,673)	179,316
Hot Springs Fire	8,898,297	1,004,635	-	248,045	456,250	1,708,930	-	2,283,893	-	36,027	2,319,920	1,711,660	138,680	1,850,340
Hot Springs Police	10,880,614	1,228,443	-	303,303	198,670	1,730,416	-	2,792,687	-	38,740	2,831,427	2,092,975	77,341	2,170,316
Hot Springs Village Fire	1,946,243	219,735	-	54,253	126,865	400,853	-	499,535	-	53,242	552,777	374,376	(2,295)	372,081
Hot Springs Village Police	1,595,882	180,178	-	44,486	81,704	306,368	-	409,609	-	86,514	496,123	306,981	(27,098)	279,883
Hoxie Fire	49,250	5,560	-	1,373	899	7,832	-	12,641	-	4,024	16,665	9,474	(161)	9,313
Hoxie Police	280,007	31,613	-	7,805	28,549	67,967	-	71,868	-	3,920	75,788	53,862	6,068	59,930
Hughes Police	147,112	16,609	-	4,101	12,515	33,225	-	37,759	-	577	38,336	28,298	3,520	31,818
Humphrey Police	56,992	6,434	-	1,589	-	8,023	-	14,628	-	5,548	20,176	10,963	(3,263)	7,700
Huntington Police	47,858	5,403	-	1,334	-	6,737	-	12,284	-	6,724	19,008	9,206	(2,034)	7,172
Huntsville Police	604,654	68,267	-	16,855	15,120	100,242	-	155,194	-	11,491	166,685	116,310	5,710	122,020
Huttig Police	54,800	6,187	-	1,528	564	8,279	-	14,065	-	8,684	22,749	10,541	(3,067)	7,474
Jacksonville Fire	6,517,008	735,783	-	181,665	117,888	1,035,336	-	1,672,696	-	85,686	1,758,382	1,253,600	(62,387)	1,191,213
Jacksonville Police	5,083,402	573,926	-	141,703	-	715,629	-	1,304,738	-	586,092	1,890,830	977,834	(540,612)	437,222
Jasper Police	103,350	11,668	-	2,881	12,471	27,020	-	26,526	-	4,216	30,742	19,880	1,299	21,179
Johnson Area Fire Department	-	-	-	-	-	-	-	-	-	132,391	132,391	-	(60,564)	(60,564)
Johnson Fire	209,101	23,608	-	5,829	125,368	154,805	-	53,669	-	-	53,669	40,222	51,448	91,670
Johnson Police	907,692	102,480	-	25,302	96,274	224,056	-	232,974	-	90,654	323,628	174,602	(38,444)	136,158
Jonesboro Fire	12,574,320	1,419,665	-	350,516	33,060	1,803,241	-	3,227,404	-	788,353	4,015,757	2,418,774	(292,179)	2,126,595
Jonesboro Police	14,988,147	1,692,191	-	417,803	27,995	2,137,989	-	3,846,952	-	354,983	4,201,935	2,883,093	(82,505)	2,800,588
Judsonia Police	204,764	23,118	-	5,708	5,493	34,319	-	52,556	-	8,095	60,651	39,388	(3,057)	36,331
Junction City Police	69,452	7,841	-	1,936	14,712	24,489	-	17,826	-	589	18,415	13,360	12,022	25,382
Kensett Police	219,370	24,767	-	6,115	10,676	41,558	-	56,305	-	14,276	70,581	42,198	(7,361)	34,837
Kibler Police	132,747	14,987	-	3,700	-	18,687	-	34,072	-	4,497	38,569	25,535	(3,198)	22,337
Lake City Police	332,646	37,556	-	9,273	4,914	51,743	-	85,379	-	3,709	89,088	63,987	(1,537)	62,450
Lake Hamilton Fire	-	-	-	-	-	-	-	-	-	20,215	20,215	-	(9,036)	(9,036)
Lake Hamilton Fire Protection District	32,219	3,638	-	898	19,535	24,071	-	8,270	-	-	8,270	6,198	7,957	14,155
Lake Village Police	613,857	69,306	-	17,112	4,291	90,709	-	157,556	-	30,705	188,261	118,080	(3,316)	114,764
Lakeview Police	119,696	13,514	-	3,337	18,057	34,908	-	30,722	-	12,801	43,523	23,025	(2,520)	20,505
Lamar Police	168,138	18,983	-	4,687	1,085	24,755	-	43,155	-	3,660	46,815	32,343	267	32,610
Lavaca Police	218,375	24,655	-	6,087	13,907	44,649	-	56,049	-	19,149	75,198	42,006	(9,283)	32,723
Leachville Police	291,223	32,880	-	8,118	28,971	69,969	-	74,747	-	2,663	77,410	56,019	12,344	68,363
Lepanto Police	125,340	14,151	-	3,494	11,615	29,260	-	32,170	-	17,627	49,797	24,110	1,068	25,178
Lewisville Police	157,473	17,779	-	4,390	26,257	48,426	-	40,418	-	916	41,334	30,291	6,266	36,557
Lincoln Fire	67,073	7,573	-	1,870	844	10,287	-	17,215	-	3,506	20,721	12,902	(2,211)	10,691
Lincoln Police	525,843	59,369	-	14,658	60,255	134,282	-	134,966	-	4,776	139,742	101,150	23,981	125,131
Little Flock Police	603,503	68,137	-	16,823	48,123	133,083	-	154,899	-	9,147	164,046	116,089	12,814	128,903

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, 2020

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
Little Rock Fire	\$ 59,070,844	\$ 6,669,214	\$ -	\$ 1,646,633	\$ -	\$ 8,315,847	\$ -	\$ 15,161,493	\$ -	\$ 2,826,494	\$ 17,987,987	\$ 11,362,761	\$ (1,141,640)	\$ 10,221,121
Little Rock Police	69,461,261	7,842,316	-	1,936,272	735,524	10,514,112	-	17,828,353	-	464,090	18,292,443	13,361,442	316,165	13,677,607
Lonoke Police	759,212	85,717	-	21,163	60,081	166,961	-	194,864	-	8,751	203,615	146,041	9,324	155,365
LOPFI Staff	1,489,097	168,122	-	41,509	40,671	250,302	-	382,201	-	25,068	407,269	286,440	(17,843)	268,597
Lowell Fire	2,769,038	312,630	-	77,188	254,406	644,224	-	710,719	-	-	710,719	532,647	229,903	762,550
Lowell Police	1,503,236	169,718	-	41,904	103,725	315,347	-	385,830	-	-	385,830	289,160	60,701	349,861
Luxora Police	79,938	9,025	-	2,228	19,937	31,190	-	20,517	-	-	30,421	50,938	15,377	3,206
Magnolia Fire	929,254	104,915	-	25,903	1,083	131,901	-	238,508	-	25,601	264,109	178,750	(16,020)	162,730
Magnolia Police	1,704,549	192,447	-	47,515	11,399	251,361	-	437,500	-	43,995	481,495	327,884	(13,953)	313,931
Malvem Fire	1,535,113	173,317	-	42,792	5,282	221,391	-	394,012	-	80,306	474,318	295,292	(28,667)	266,625
Malvem Police	1,749,663	197,540	-	48,773	83,238	329,551	-	449,080	-	10,589	459,669	336,562	33,874	370,436
Manila Fire	3,296	372	-	92	5,592	6,056	-	846	-	22,742	23,588	634	(2,336)	(1,702)
Manila Police	307,601	34,729	-	8,575	12,010	55,314	-	78,951	-	24,097	103,048	59,170	(19,883)	39,287
Mansfield Police	186,070	21,008	-	5,187	-	26,195	-	47,758	-	40,848	88,606	35,792	(20,362)	15,430
Marianna Fire	113,975	12,868	-	3,177	23,858	39,903	-	29,254	-	4,428	33,682	21,924	4,714	26,638
Marianna Police	674,689	76,174	-	18,807	1,770	96,751	-	173,170	-	29,904	203,074	129,782	(5,573)	124,209
Marion Fire	323,637	36,539	-	9,022	11,116	56,677	-	83,067	-	30,622	113,689	62,254	(9,577)	52,677
Marion Police	2,187,905	247,019	-	60,989	2,563	310,571	-	561,561	-	21,628	583,189	420,861	(9,042)	411,819
Marked Tree Police	378,856	42,774	-	10,561	33,843	87,178	-	97,240	-	16,997	114,237	72,876	2,508	75,384
Marmaduke Police	293,275	33,111	-	8,175	304	41,590	-	75,274	-	7,999	83,273	56,414	(4,937)	51,477
Marshall Police	176,587	19,937	-	4,922	15,165	40,024	-	45,324	-	27,397	72,721	33,968	(3,724)	30,244
Marvell Police	267,617	30,214	-	7,460	15,237	52,911	-	68,688	-	7,167	75,855	51,478	(189)	51,289
Maumelle Fire	4,003,639	452,019	-	111,604	156,487	720,110	-	1,027,599	-	95,581	1,123,180	770,133	125,905	896,038
Maumelle Police	3,167,801	357,651	-	88,304	77,547	523,502	-	813,068	-	124,630	937,698	609,352	32,385	641,737
Mayflower Fire	61,407	6,933	-	1,712	1,612	10,257	-	15,761	-	2,686	18,447	11,812	(1,874)	9,938
Mayflower Police	514,425	58,080	-	14,340	10,653	83,073	-	132,036	-	68,170	200,206	98,954	(15,141)	83,813
Mecrotry Police	276,921	31,265	-	7,719	8,986	47,970	-	71,076	-	8,977	80,053	53,268	(3,645)	49,623
Megehee Fire	788,003	88,967	-	21,966	40,660	151,593	-	202,254	-	28,075	230,329	151,579	(13,715)	137,864
Megehee Police	702,329	79,294	-	19,578	91,772	190,644	-	180,264	-	8,261	188,525	135,099	21,453	156,552
Mcrae Police	60,629	6,845	-	1,690	8,115	16,650	-	15,562	-	89,388	104,950	11,663	(27,965)	(16,302)
Mena Fire	245,642	27,734	-	6,847	9,894	44,475	-	63,048	-	-	63,048	47,251	13,787	61,038
Mineral Springs Police	137,341	15,506	-	3,828	13,823	33,157	-	35,251	-	3,176	38,427	26,419	1,888	28,307
Monette Police	309,039	34,891	-	8,615	28,477	71,983	-	79,320	-	-	79,320	59,446	16,302	75,748
Monticello Fire	807,288	91,144	-	22,504	34,745	148,393	-	207,204	-	8,876	216,080	155,289	2,906	158,195
Montrose Police	11,286	1,274	-	315	417	2,006	-	2,897	-	5,425	2,897	2,171	175	2,346
Morning Star Fpa	42,441	4,792	-	1,183	1,732	7,707	-	10,893	-	1,557	12,450	8,164	(999)	7,165
Morrilton Fire	66,638	7,524	-	1,858	52,030	61,412	-	17,104	-	-	17,104	12,818	18,085	30,903
Mountain Home Fire	2,619,439	295,740	-	73,018	-	368,758	-	672,322	-	183,693	856,015	503,871	(115,569)	388,302
Mountain Home Police	2,643,201	298,423	-	73,681	60,219	432,323	-	678,420	-	16,909	695,329	508,441	(12,340)	496,101
Mountain Pine Police	176,066	19,878	-	4,908	59,729	84,515	-	45,190	-	42,666	87,856	33,868	18,768	52,636
Mountain View Police	530,943	59,944	-	14,800	31,957	106,701	-	136,275	-	119,795	256,070	102,131	(23,907)	78,224
Mountainburg Police	57,909	6,538	-	1,614	21,119	29,271	-	14,863	-	45,527	60,390	11,139	(3,968)	7,171
Mulberry Police	187,135	21,128	-	5,216	19,315	45,659	-	48,031	-	-	48,031	35,997	12,344	48,341
Murfreesboro Police	184,725	20,856	-	5,149	-	26,005	-	47,413	-	10,674	58,087	35,533	(2,137)	33,396
Nashville Fire	69,382	7,833	-	1,934	3	9,770	-	17,808	-	26,828	44,636	13,346	(12,263)	1,083

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, 2020

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	
Newport Fire	\$ 1,532,812	\$ 173,058	\$ -	\$ 42,728	\$ 45,815	\$ 261,601	\$ -	\$ 393,421	\$ -	\$ 20,131	\$ 413,552	\$ 294,849	\$ 5,502	\$ 300,351	
Newport Police	1,264,310	142,743	-	35,243	94,323	272,309	-	324,506	-	5,008	329,514	243,200	41,689	284,889	
Nob Hill Fire	106,288	12,000	-	2,963	24,462	39,425	-	27,281	-	1,076	28,357	20,445	9,522	29,967	
North Little Rock Fire	20,232,816	2,284,325	-	564,001	1,036,630	3,884,956	-	5,193,081	-	83,189	5,276,270	3,891,948	394,811	4,286,759	
North Little Rock Police	19,535,772	2,205,627	-	544,570	1,051,626	3,801,823	-	5,014,174	-	-	5,014,174	3,757,866	537,885	4,295,751	
Oak Grove Fire Protection Dist. #25	144,772	16,345	-	4,036	5,045	25,426	-	37,158	-	8,305	45,463	27,848	8,379	36,227	
Ola Police	184,158	20,792	-	5,134	34,871	60,797	-	47,267	-	1,910	49,177	35,424	11,335	46,759	
Oppeolo Police	32,095	3,624	-	895	-	4,519	-	8,238	-	27,631	35,869	6,174	(11,025)	(4,851)	
Osceola Fire	1,515,929	171,151	-	42,257	1,003	214,411	-	389,088	-	89,798	478,886	291,601	(37,031)	254,570	
Osceola Police	2,422,681	273,525	-	67,534	45,983	387,042	-	621,820	-	104,316	726,136	466,023	(32,646)	433,577	
Ozark Fire	184,477	20,828	-	5,142	5,586	31,556	-	47,349	-	5,160	52,509	35,486	(586)	34,900	
Ozark Police	658,155	74,307	-	18,346	94,308	186,961	-	168,926	-	3,628	172,554	126,602	44,961	171,563	
Pangburn Police	93,929	10,605	-	2,618	169	13,392	-	24,108	-	9,947	34,055	18,068	(6,748)	11,320	
Paragould Fire	3,295,371	372,054	-	91,860	233,092	697,006	-	845,811	-	12,053	857,864	633,892	83,313	717,205	
Paragould Police	4,255,990	480,510	-	118,638	3,982	603,130	-	1,092,369	-	125,200	1,217,569	818,674	(44,653)	774,021	
Patterson Police	24,866	2,807	-	693	16,105	19,605	-	6,382	-	41,159	47,541	4,783	(10,177)	(5,394)	
Pea Ridge Fire	5,231	591	-	146	4,084	4,821	-	1,343	-	-	1,343	1,006	1,420	2,426	
Pea Ridge Police	1,368,732	154,533	-	38,154	47,006	239,693	-	351,307	-	61,157	412,464	263,287	4,471	267,758	
Perla Police	14,551	1,643	-	406	3,644	5,693	-	3,735	-	6,090	9,825	2,799	(119)	2,680	
Perryville Police	381,406	43,061	-	10,632	21,085	74,778	-	97,894	-	35,307	133,201	73,366	6,235	79,601	
Pine Bluff Fire	9,462,570	1,068,343	-	263,774	516,501	1,848,618	-	2,428,723	-	20,476	2,449,199	1,820,203	130,201	1,950,404	
Pine Bluff Police	9,301,529	1,050,161	-	259,285	308,113	1,617,559	-	2,387,389	-	401,835	2,789,224	1,789,225	(284,768)	1,504,457	
Plainview Police	19,028	2,148	-	530	11,957	14,635	-	4,884	-	9,720	14,604	3,660	(3,159)	501	
Pleasant Plains Police	-	-	-	-	-	-	-	-	-	707	707	-	(5,218)	(5,218)	
Pocahontas Fire	476,516	53,800	-	13,283	-	67,083	-	122,306	-	77,109	199,415	91,662	(40,895)	50,767	
Pocahontas Police	1,199,156	135,387	-	33,427	44,111	212,925	-	307,783	-	9,047	316,830	230,668	20,278	250,946	
Portland Police	59,743	6,745	-	1,665	9,638	18,048	-	15,334	-	1,860	17,194	11,492	9,459	20,951	
Pottsville Police	476,920	53,845	-	13,294	47,154	114,293	-	122,409	-	-	122,409	91,740	28,878	120,618	
Prairie Grove Fire	362,012	40,872	-	10,091	170,300	221,263	-	92,916	-	1,788	94,704	69,636	58,945	128,581	
Prairie Grove Police	1,258,488	142,086	-	35,081	65,223	242,390	-	323,011	-	20,352	343,363	242,080	25,312	267,392	
Pulaski Co Fire	2,962,640	334,488	-	82,585	168,013	585,086	-	760,410	-	9,114	769,524	569,888	54,779	624,667	
Ravenden Police	51,045	5,763	-	1,423	54	7,240	-	13,102	-	9,019	22,121	9,819	(3,893)	5,926	
Rector Police	271,542	30,658	-	7,569	26,690	64,917	-	69,696	-	42,535	112,231	52,233	(11,192)	41,041	
Redfield Police	428,836	48,416	-	11,954	15,163	75,533	-	110,068	-	12,299	122,367	82,490	2,549	85,039	
Rison Police	268,728	30,340	-	7,491	97,290	135,121	-	68,973	-	24,845	93,818	51,692	14,386	66,078	
Rockport Police	323,800	36,558	-	9,026	29,414	74,998	-	83,109	-	102,348	185,457	62,286	(18,304)	43,982	
Rogers Fire	15,084,991	1,703,125	-	420,503	360,271	2,483,899	-	3,871,808	-	112,870	3,984,678	2,901,722	55,724	2,957,446	
Rogers Police	12,213,427	1,378,920	-	340,456	181,124	1,900,500	-	3,134,775	-	119,903	3,254,678	2,349,353	(73,000)	2,276,353	
Russellville Fire	5,600,656	632,325	-	156,121	248,635	1,037,081	-	1,437,500	-	43,886	1,481,386	1,077,332	50,988	1,128,320	
Russellville Police	4,789,202	540,710	-	133,502	26,404	700,616	-	1,229,227	-	262,350	1,491,577	921,242	(153,361)	767,881	
Salem Police	294,433	33,242	-	8,207	30,382	71,831	-	75,571	-	14,370	89,941	56,637	2,348	58,985	
Searcy Fire	4,204,423	474,688	-	117,201	151,548	743,437	-	1,079,134	-	243,630	1,322,764	808,755	(37,690)	771,065	
Searcy Police	3,976,076	448,907	-	110,835	111,601	571,343	-	1,020,525	-	131,865	1,152,390	764,831	(104,621)	660,210	
Shannon Hills Police	240,271	27,127	-	6,698	6,796	40,621	-	61,670	-	100,478	162,148	46,218	(28,057)	18,161	
Sheridan Fire	-	-	-	-	322	322	-	-	-	14,929	14,929	-	(5,270)	(5,270)	

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, 2020

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
Sherwood Police	\$ 7,542,033	\$ 851,510	\$ -	\$ 210,238	\$ 74,143	\$ 1,135,891	\$ -	\$ 1,935,785	\$ -	\$ 139,344	\$ 2,075,129	\$ 1,450,772	\$ (143,239)	\$ 1,307,533
Siloam Springs Fire	4,907,592	554,077	-	136,802	20,753	711,632	-	1,259,613	-	268,026	1,527,639	944,016	(77,571)	866,445
Siloam Springs Police	3,763,842	424,945	-	104,919	186,997	716,861	-	966,051	-	159,369	1,125,420	724,006	10,387	734,393
Smackover Police	643,799	72,686	-	17,946	73,461	164,093	-	165,241	-	527	165,768	123,840	35,940	159,780
Sparkman Police	56,245	6,350	-	1,568	25,549	33,467	-	14,436	-	-	14,436	10,819	12,619	23,438
Springdale Fire	15,498,344	1,749,793	-	432,025	35,502	2,217,320	-	3,977,902	-	600,489	4,138,391	2,981,233	(130,948)	2,850,285
Springdale Police	16,160,720	1,824,577	-	450,489	47,009	2,322,075	-	4,147,912	-	693,671	4,841,583	3,108,647	(344,775)	2,763,872
Stamps Police	128,892	14,552	-	3,593	351	18,496	-	33,082	-	42,498	75,580	24,793	(14,947)	9,846
Star City Police	323,038	36,472	-	9,005	6,693	52,170	-	82,913	-	26,615	109,528	62,139	(1,553)	60,586
Stephens Police	62,534	7,060	-	1,743	21,106	29,909	-	16,050	-	-	16,050	12,029	12,678	24,707
Strong Police	32,616	3,682	-	909	-	4,591	-	8,371	-	2,065	10,436	6,274	(443)	5,831
Stuttgart Fire	1,248,756	140,987	-	34,810	83,933	259,730	-	320,513	-	3,941	324,454	240,208	33,583	273,791
Stuttgart Police	1,644,681	185,688	-	45,846	23,368	254,902	-	422,134	-	96,681	518,815	316,368	(19,328)	297,040
Sulphur Police	107,827	12,174	-	3,006	19,997	35,177	-	27,676	-	73,781	101,457	20,741	(7,636)	13,105
Swifton Police	47,524	5,366	-	1,325	1,702	8,393	-	12,198	-	28,171	40,369	9,142	(12,374)	(3,232)
Texarkana Fire	6,441,477	727,255	-	179,560	27,772	934,587	-	1,653,310	-	244,065	1,897,375	1,239,071	(63,111)	1,175,960
Texarkana Police	7,624,979	860,875	-	212,551	64,992	1,138,418	-	1,957,075	-	64,131	2,021,206	1,466,727	18,821	1,485,548
Tontitown Fire	154,900	17,489	-	4,318	48,728	70,535	-	39,758	-	-	39,758	29,796	26,993	56,789
Tontitown Police	775,543	87,560	-	21,619	95,349	204,528	-	199,056	-	-	199,056	149,182	58,484	207,666
Trumann Fire	448,588	50,646	-	12,505	1,893	65,044	-	115,137	-	4,201	119,338	86,290	1,624	87,914
Trumann Police	1,300,648	146,846	-	36,256	946	184,048	-	333,833	-	138,007	471,840	250,190	(71,160)	179,030
Tuckerman Police	218,429	24,661	-	6,089	9,620	40,370	-	56,063	-	23,749	79,812	42,017	(1,488)	40,529
Tyronza Police	133,851	15,112	-	3,731	6,949	25,792	-	34,355	-	11,211	45,566	25,747	(6,535)	19,212
Van Buren Fire	4,166,724	470,431	-	116,150	49,244	635,825	-	1,069,458	-	35,767	1,105,225	801,504	(2,869)	798,635
Van Buren Police	3,592,144	405,560	-	100,133	146,446	652,139	-	921,982	-	96,654	1,018,636	690,978	62,865	753,843
Vilonia Fire	141,329	15,956	-	3,940	11,186	31,082	-	36,274	-	3,302	39,576	27,186	10,169	37,355
Vilonia Police	717,153	80,968	-	19,991	21,698	122,657	-	184,069	-	103,001	287,070	137,950	(34,864)	103,086
Waldo Police	39,005	4,404	-	1,087	7,348	12,839	-	10,011	-	6,669	16,680	7,503	847	8,350
Waldron Police	702,788	79,346	-	19,591	15,535	114,472	-	180,382	-	29,519	209,901	135,187	(4,009)	131,178
Walnut Ridge Fire	457,379	51,639	-	12,750	4,245	68,634	-	117,394	-	5,458	122,852	87,981	5,142	93,123
Walnut Ridge Police	506,473	57,182	-	14,118	6,297	77,597	-	129,995	-	16,131	146,126	97,424	7,253	104,677
Ward Fire	90,579	10,227	-	2,525	12,007	24,759	-	23,249	-	13,381	36,630	17,424	(3,485)	13,939
Ward Police	662,508	74,798	-	18,468	93,567	186,833	-	170,044	-	5,418	175,462	127,439	39,832	167,271
Warren Fire	173,081	19,541	-	4,825	11,484	35,850	-	44,424	-	6,647	51,071	33,294	1,034	34,328
Weiner Police	92,444	10,437	-	2,577	18,357	31,371	-	23,727	-	2,349	26,076	17,782	6,066	23,848
West Fork Fire	164,010	18,517	-	4,572	13	23,102	-	42,096	-	2,704	44,800	31,549	(405)	31,144
West Fork Police	431,518	48,719	-	12,029	7,132	67,880	-	110,756	-	20,384	131,140	83,006	(10,870)	72,136
West Memphis Fire	5,736,746	647,690	-	159,915	241,931	1,049,536	-	1,472,429	-	35,608	1,508,037	1,103,510	51,369	1,154,879
West Memphis Police	8,045,475	908,350	-	224,272	106,322	1,238,944	-	2,065,002	-	13,243	2,078,245	1,547,613	22,054	1,569,667
Wheatley Police	57,559	6,499	-	1,604	19,690	27,793	-	14,773	-	39,401	54,174	11,072	(2,024)	9,048
White Hall Police	1,328,227	149,959	-	37,025	-	186,984	-	340,911	-	90,804	431,715	255,495	(49,368)	206,127
Wilnot Police	138,639	15,653	-	3,865	73,834	93,352	-	35,584	-	42,661	78,245	26,668	5,204	31,872
Wilson Police	92,825	10,480	-	2,588	1,889	14,957	-	23,825	-	40,285	64,110	17,856	(4,060)	13,796
Wynne Fire	730,444	82,469	-	20,362	25,517	128,348	-	187,480	-	15,241	202,721	140,507	14,537	155,044
Wynne Police	1,407,193	158,875	-	39,226	93,563	291,664	-	361,179	-	7,886	369,065	270,685	37,518	308,203
Total	\$ 687,484,644	\$ 77,618,366	\$ -	\$ 19,164,016	\$ 19,508,446	\$ 116,290,828	\$ -	\$ 176,454,113	\$ -	\$ 19,531,240	\$ 195,985,353	\$ 132,243,307	\$ (816,710)	\$ 131,426,597

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, 2020

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	\$ 92,903	\$ 483	\$ -	\$ -	\$ 6,386	\$ 6,869	\$ 637	\$ 20,948	\$ -	\$ 795	\$ 22,380	\$ 13,400	\$ 15,817	\$ 29,217	
Alexander Volunteer Fire	18,810	98	-	-	13,083	13,181	129	4,241	-	-	4,370	2,713	6,098	8,811	
Alexander Volunteer Police	42,451	221	-	-	24,558	24,779	291	9,572	-	-	9,863	6,123	12,524	18,647	
Allison Sylamore Volunteer Fire	35,380	184	-	-	22,227	22,411	243	7,978	-	-	8,221	5,103	10,959	16,062	
Alma Volunteer Fire	130,908	680	-	-	20,353	21,033	898	29,518	-	3,342	33,758	18,882	2,134	21,016	
Alpena Volunteer Fire	60,069	312	-	-	50,582	50,894	412	13,545	-	-	13,957	8,664	21,700	30,364	
Alzheimer Volunteer Fire	13,827	72	-	-	-	72	95	3,118	-	568	3,781	1,994	(1,098)	896	
Alzheimer Volunteer Police	-	-	-	-	2,395	2,395	-	-	-	3,744	-	-	(349)	(349)	
Altus Volunteer Fire	74,630	388	-	-	9,409	9,797	512	16,828	-	-	17,340	10,764	4,154	14,918	
Altus Volunteer Police	-	-	-	-	-	-	-	-	-	7,022	7,022	-	(2,503)	(2,503)	
Amity Volunteer Fire	74,165	385	-	-	-	385	509	16,723	-	4,129	21,361	10,697	(4,424)	6,273	
Amity Volunteer Police	4,635	24	-	-	-	24	32	1,045	-	167	1,244	669	(101)	568	
Antioch Volunteer Fire	73,392	381	-	-	16,719	17,100	503	16,549	-	24,359	41,411	10,586	(9,950)	636	
Appleton Rural Volunteer Fire	55,395	288	-	-	474	762	380	12,491	-	20,983	33,854	7,990	(8,472)	(482)	
Arch Street Fpd #16	61,726	321	-	-	14,072	14,393	423	13,918	-	12,936	27,277	8,903	(7,522)	1,381	
Arkadelphia Volunteer Fire	55,545	289	-	-	6,696	6,985	381	12,525	-	11,532	24,438	8,012	(6,411)	1,601	
Arkansas City Volunteer Fire	56,665	294	-	-	15,669	15,963	389	12,777	-	8,217	21,383	8,173	3,649	11,822	
Ash Flat Volunteer Fire	51,879	270	-	-	3,927	4,197	356	11,698	-	22,008	34,062	7,483	(14,724)	(7,241)	
Ash Flat Volunteer Police	28,041	146	-	-	3,696	3,842	192	6,323	-	4,487	11,002	4,045	(607)	3,438	
Ashdown Volunteer Fire	97,341	506	-	-	1,602	2,108	667	21,949	-	2,702	25,318	14,040	(3,222)	10,818	
Ashdown Volunteer Police	27,622	143	-	-	5,599	5,742	189	6,228	-	943	7,360	3,984	1,826	5,810	
Atkins Volunteer Fire	111,287	578	-	-	1,386	1,964	763	25,094	-	5,807	31,664	16,052	990	17,042	
Atkins Volunteer Police	13,906	72	-	-	674	746	95	3,136	-	3,140	6,371	2,006	1,960	3,966	
Augusta Volunteer Fire	95,063	494	-	-	1,171	1,665	652	21,436	-	7,899	29,987	13,712	(2,423)	11,289	
Austin Volunteer Fire	62,112	323	-	-	11,727	12,050	426	14,005	-	22,980	37,411	8,959	2,851	11,810	
Avoca Volunteer Fire	99,116	515	-	-	23,064	23,579	680	22,349	-	-	23,029	14,296	9,021	23,317	
Bald Knob Volunteer Fire	96,877	503	-	-	1,009	1,512	664	21,845	-	3,939	26,448	13,973	(3,667)	10,306	
Bald Knob Volunteer Police	118	1	-	-	102	103	1	27	-	6,933	6,961	17	(6,453)	(6,436)	
Barling Volunteer Fire	83,593	434	-	-	9,234	9,668	573	18,849	-	3,382	22,804	12,057	5,352	17,409	
Barling Volunteer Police	49,751	258	-	-	25,575	25,833	341	11,218	-	-	11,559	7,176	12,437	19,613	
Barton-Lexa Fire Department, Inc.	230,803	1,199	-	-	9,944	11,143	1,583	52,043	-	2,571	56,197	33,290	(1,195)	32,095	
Batesville Volunteer Fire	51,106	266	-	-	2,065	2,331	350	11,524	-	17,825	29,699	7,371	(4,010)	3,361	
Batesville Volunteer Police	74,243	386	-	-	9,635	10,021	509	16,741	-	17,250	10,709	13,028	23,737	37,774	
Bauxite Volunteer Fire	59,565	309	-	-	36,731	37,040	408	13,431	-	-	13,839	8,591	18,063	26,654	
Bauxite Volunteer Police	18,273	95	-	-	1,307	1,402	125	4,120	-	6,508	10,753	2,636	1,639	4,275	
Bay Village Volunteer Fire	9,271	48	-	-	-	48	64	2,090	-	333	2,487	1,337	(201)	1,136	
Bay Volunteer Fire	87,069	452	-	-	1,394	1,846	597	19,633	-	14,415	34,645	12,558	(4,844)	7,714	
Bay Volunteer Police	18,351	95	-	-	6,741	6,836	126	4,138	-	-	4,264	2,647	4,149	6,796	
Bdr Fd#1	237,016	1,231	-	-	-	1,231	1,625	53,444	-	-	14,738	69,807	34,186	(4,638)	29,548
Bearden Volunteer Fire	50,799	264	-	-	15,469	15,733	348	11,454	-	4,923	16,725	7,327	5,979	13,306	
Beaver Lake Volunteer Fire	99,083	515	-	-	9,424	9,939	679	22,342	-	5,625	28,646	14,291	7,473	21,764	
Beaverfork Volunteer Fire	61,032	317	-	-	7,162	7,479	418	13,762	-	7,753	21,933	8,803	(4,481)	4,322	
Bee Branch Volunteer Fire	42,647	222	-	-	142	364	292	9,617	-	5,288	15,197	6,151	5,875	12,026	
Beebe Volunteer Fire	110,861	576	-	-	6,135	6,711	760	24,998	-	4,544	30,302	15,990	3,930	19,920	
Bella Vista Volunteer Fire	-	-	-	-	-	-	-	-	-	6,227	6,227	-	(4,282)	(4,282)	
Belleville Volunteer Fire	55,624	289	-	-	1,941	2,230	381	12,542	-	12,977	25,900	8,023	(1,339)	6,684	

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, 2020

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
Benton Volunteer Police	\$ 9,271	\$ 48	\$ -	\$ -	\$ 7,654	\$ 7,702	\$ 64	\$ 2,090	\$ -	\$ -	\$ 2,154	\$ 1,337	\$ 1,782	\$ 3,119
Bentonville Volunteer Fire	13,441	70	-	-	7,064	7,134	92	3,031	-	6	3,129	1,939	(1,532)	407
Bentonville Volunteer Police	9,271	48	-	-	5,067	5,115	64	2,090	-	200	2,354	1,337	2,643	3,980
Bergman Volunteer Fire Association	32,447	169	-	-	-	169	222	7,316	-	14,623	22,161	4,680	(11,123)	(6,443)
Berryville Volunteer Fire	65,785	342	-	-	469	811	451	14,834	-	9,362	24,647	9,489	(4,842)	4,647
Berryville Volunteer Police	5,251	27	-	-	1,173	1,200	36	1,184	-	200	1,420	757	(872)	(115)
Bethel Heights Volunteer Fire	55,277	287	-	-	6,464	6,751	379	12,644	-	4,643	17,486	7,973	1,258	9,231
Bethel Heights Volunteer Police	8,727	45	-	-	3,177	3,222	60	1,968	-	768	2,796	1,259	(3,274)	(2,015)
Bethesda Area Volunteer Fire	64,934	337	-	-	2,476	2,813	445	14,642	-	9,576	24,663	9,366	1,006	10,372
Big Creek Volunteer Fire	60,259	313	-	-	2,404	2,717	413	13,588	-	1,267	15,268	8,692	(4,155)	4,537
Bigelow Volunteer Fire	27,812	144	-	-	-	144	191	6,271	-	5,859	12,321	4,011	(3,794)	217
Bigger-Reyno Volunteer Fire	69,143	359	-	-	4,791	5,150	474	15,591	-	15,143	31,208	9,973	158	10,131
Biscoe Volunteer Fire	37,547	195	-	-	11,621	11,816	257	8,466	-	2,782	11,505	5,416	3,334	8,750
Bismarck Fire Pro Association	68,757	357	-	-	18,894	19,251	471	15,504	-	2,697	18,672	9,917	6,793	16,710
Black Rock Volunteer Police	4,328	22	-	-	-	22	30	976	-	450	1,456	624	(213)	411
Bonanza Volunteer Fire	97,184	505	-	-	14,637	15,142	666	21,914	-	-	22,580	14,017	14,547	28,564
Bono Fid Volunteer Fire	106,691	554	-	-	3,371	3,925	732	24,058	-	5,996	30,786	15,389	1,222	16,611
Bono Volunteer Police	9,271	48	-	-	1,400	1,448	64	2,090	-	8,498	10,652	1,337	(2,576)	(1,239)
Booneville Volunteer Fire	56,167	292	-	-	2,976	3,268	385	12,665	-	1,150	14,200	8,101	(2,318)	5,783
Boston Mountain Volunteer Fire	69,143	359	-	-	490	849	474	15,591	-	30,305	46,370	9,973	(11,652)	(1,679)
Bradford Volunteer Fire	81,622	424	-	-	-	424	560	18,405	-	14,000	33,025	11,773	(7,108)	4,665
Bradford Volunteer Police	18,234	95	-	-	12,824	12,919	125	4,111	-	1,340	5,576	2,630	3,951	6,581
Bradley County Rural Volunteer Fire	41,102	214	-	-	5,470	5,684	282	9,268	-	6,270	15,820	5,928	9,701	15,629
Bradley Volunteer Fire	41,718	217	-	-	7,129	7,346	286	9,407	-	902	10,595	6,017	4,157	10,174
Bradley Volunteer Police	9,271	48	-	-	2,037	2,085	64	2,090	-	4,456	6,610	1,337	1,337	2,674
Brinkley Volunteer Fire	55,702	289	-	-	6,112	6,401	382	12,560	-	871	13,813	8,034	710	8,744
Brinkley Volunteer Police	9,271	48	-	-	-	48	64	2,090	-	333	2,487	1,337	(201)	1,136
Brookland Fire Protection District	135,543	704	-	-	10,934	11,638	929	30,563	-	1,799	33,291	19,550	6,957	26,507
Brookland Volunteer Police	9,775	51	-	-	525	576	67	2,204	-	9,113	11,384	1,410	(43)	1,367
Bruno Fire Protection District	77,563	403	-	-	-	403	532	17,490	-	7,849	25,871	11,187	(8,723)	2,464
Bryant Volunteer Police	37,082	193	-	-	2,871	3,064	254	8,362	-	187	8,803	5,349	1,761	7,110
Buena Vista Volunteer Fire	18,541	96	-	-	-	96	127	4,181	-	1,385	5,693	2,674	(1,799)	875
Buford Volunteer Fire	69,530	361	-	-	-	361	477	15,678	-	35,999	52,154	10,029	(16,761)	(6,732)
Bull Shoals Volunteer Fire	69,530	361	-	-	7,199	7,560	477	15,678	-	4,405	20,560	10,029	(2,779)	7,250
Bull Shoals Volunteer Police	8,884	46	-	-	2,371	2,417	61	2,003	-	1,204	3,268	1,281	(296)	985
Burnt Ridge Volunteer Fire	42,025	218	-	-	4,465	4,683	288	9,476	-	1,258	11,022	6,062	(1,044)	5,018
Butterfield Volunteer Fire	142,693	741	-	-	14,334	15,075	978	32,176	-	-	33,154	20,581	2,057	22,638
Cabot Volunteer Fire	23,177	120	-	-	-	120	159	5,226	-	15,909	21,294	3,343	(5,743)	(2,400)
Caddo Valley Volunteer Fire	69,608	362	-	-	3,767	4,129	477	15,696	-	2,217	18,390	10,040	2,266	12,306
Caddo Valley Volunteer Police	54,930	285	-	-	14,991	15,276	377	12,386	-	686	13,449	7,923	10,474	18,397
Cairo Volunteer Fire	37,082	193	-	-	10,153	10,346	254	8,362	-	4,069	12,685	5,349	(1,053)	4,296
Caldwell Volunteer Fire	60,102	312	-	-	2,940	3,252	412	13,552	-	36,436	50,400	8,669	(8,509)	160
Calico Rock Volunteer Fire	39,597	206	-	-	-	206	272	8,929	-	47,257	56,458	5,711	(23,840)	(18,129)
Calion Volunteer Fire	66,361	345	-	-	1,903	2,248	455	14,964	-	4,487	19,906	9,572	(535)	9,037
Calvert Township Volunteer Fire	41,718	217	-	-	1,755	1,972	286	9,407	-	5,378	15,071	6,017	(3,424)	2,593
Camden Volunteer Fire	18,541	96	-	-	-	96	127	4,181	-	1,406	5,714	2,674	(2,536)	138

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, 2020

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
Cammack Village Volunteer Police	\$ 13,637	\$ 71	\$ -	\$ -	\$ -	\$ 71	\$ 94	\$ 3,075	\$ -	\$ 4,343	\$ 7,512	\$ 1,967	\$ (3,194)	\$ (1,227)
Camp Volunteer Fire	50,720	263	-	-	3,039	3,302	348	11,437	-	3,132	14,917	7,316	(5,129)	2,187
Cane Creek Volunteer Fire	50,799	264	-	-	-	264	348	11,454	-	4,122	15,924	7,327	(3,810)	3,517
Capps-Batavia Volunteer Fire	98,114	510	-	-	13,252	13,762	673	22,124	-	688	23,485	14,152	9,242	23,394
Caraway Volunteer Fire	76,018	395	-	-	-	395	521	17,141	-	5,017	22,679	10,964	(2,707)	8,257
Carlisle Volunteer Fire	87,992	457	-	-	2,753	3,210	603	19,841	-	24,205	44,649	12,692	(6,936)	5,756
Carthage Volunteer Fire	13,906	72	-	-	-	72	95	3,136	-	3,276	6,507	2,006	(4,946)	(2,940)
Cash Volunteer Fire	21,978	114	-	-	2,581	2,695	151	4,956	-	3,101	8,208	3,170	(4,692)	(1,522)
Cave City Volunteer Fire	105,957	550	-	-	-	550	727	23,892	-	19,282	43,901	15,283	(7,742)	7,541
Cave City Volunteer Police	32,644	170	-	-	21,449	21,619	224	7,361	-	7,585	14,708	4,708	(10,399)	15,107
Cave Springs Volunteer Fire	105,957	550	-	-	6,429	6,979	727	23,892	-	5,836	30,455	15,283	1,268	16,551
Cave Springs Volunteer Police	18,384	96	-	-	-	96	126	4,145	-	4,156	8,427	2,652	(4,951)	(2,299)
Center Grove Volunteer Fire	59,683	310	-	-	17,465	17,775	409	13,458	-	17,250	31,117	8,608	(3,419)	5,189
Center Volunteer Fire	32,447	169	-	-	-	169	222	7,316	-	6,645	14,183	4,680	(5,222)	(542)
Centerton Volunteer Fire	41,292	215	-	-	-	215	283	9,311	-	17,712	27,306	5,956	(17,329)	(11,373)
Centerton Volunteer Police	28,237	147	-	-	9,397	9,544	194	6,367	-	6,561	12,473	4,073	6,351	10,424
Central City Volunteer Fire	13,598	71	-	-	7,472	7,543	93	3,066	-	6	3,165	1,961	3,161	5,122
Central City Volunteer Police	4,635	24	-	-	3,973	3,997	32	1,045	-	1,077	2,056	669	1,693	2,362
Chambersville Volunteer Fire	27,969	145	-	-	-	145	192	6,307	-	859	7,358	4,034	(1,351)	2,683
Charleston Volunteer Fire	74,859	389	-	-	2,538	2,927	513	16,880	-	827	18,220	10,797	381	11,178
Charlotte Volunteer Fire	45,849	238	-	-	2,577	2,815	314	10,338	-	8,661	19,313	6,613	(2,141)	4,472
Cherokee Village Volunteer Fire	14,253	74	-	-	11,793	11,867	98	3,214	-	-	3,312	2,056	5,119	7,175
Cherokee Village Volunteer Police	28,395	148	-	-	1,721	1,869	195	6,403	-	4,741	11,339	4,096	269	4,365
Cherry Hill Volunteer Fire	46,045	239	-	-	5,336	5,575	316	10,383	-	1,270	11,969	6,641	552	7,193
Cherry Valley Volunteer Fire	32,408	168	-	-	2,055	2,223	222	7,308	-	6,590	14,120	4,674	(211)	4,463
Cherry Valley Volunteer Police	4,635	24	-	-	3,903	3,927	32	1,045	-	1,077	2,056	669	1,622	2,291
Chidester Volunteer Fire	60,259	313	-	-	6,392	6,705	413	13,588	-	367	14,368	8,692	2,226	10,918
Chimes Volunteer Fire	60,259	313	-	-	684	997	413	13,588	-	6,251	20,252	8,692	(3,211)	5,481
Choctaw Volunteer Fire	78,028	405	-	-	705	1,110	535	17,594	-	15,839	33,968	11,254	(7,178)	4,076
Cincinnati Volunteer Fire	55,702	289	-	-	3,983	4,272	382	12,560	-	464	13,406	8,034	4,126	12,160
Clarendon Volunteer Fire	60,527	314	-	-	5,716	6,030	415	13,648	-	7,167	21,230	8,730	(3,873)	4,857
Clarksville Volunteer Fire	128,086	665	-	-	22,646	23,311	878	28,882	-	4,297	34,057	18,475	4,060	22,535
Clarksville Volunteer Police	-	-	-	-	640	640	-	-	-	2,564	2,564	-	(39)	-
Clinton Volunteer Fire	106,881	555	-	-	-	555	733	24,100	-	8,670	33,503	15,416	(6,168)	9,248
Coal Hill Volunteer Fire	46,353	241	-	-	-	241	318	10,452	-	7,859	18,629	6,686	(5,224)	1,462
Coal Hill Volunteer Police	4,635	24	-	-	-	24	32	1,045	-	6,312	7,389	669	(1,187)	(518)
Collegetown Volunteer Fire	120,171	624	-	-	13,928	14,552	824	27,097	-	2,138	30,059	17,333	(2,394)	14,939
Colt Volunteer Fire	64,894	337	-	-	30,300	30,637	445	14,633	-	2,147	17,225	9,360	8,643	18,003
Compton Volunteer Fire Assoc	36,467	189	-	-	-	189	250	8,223	-	17,138	25,611	5,260	(7,841)	(2,581)
Conway County Volunteer Fire	681,236	3,548	-	-	-	3,548	4,674	153,624	-	144,894	303,192	98,242	(87,849)	10,393
Cootemuck Volunteer Fire	41,600	216	-	-	-	216	285	9,380	-	9,951	19,616	6,000	(5,354)	646
Cord Volunteer Fire	55,506	288	-	-	612	900	381	12,516	-	35,125	48,022	8,006	(11,124)	(3,118)
Coming Volunteer Fire	73,739	383	-	-	782	1,165	506	16,627	-	19,747	36,880	10,636	(6,695)	3,941
Cotter Volunteer Fire	46,739	243	-	-	18,690	18,933	320	10,539	-	20,989	31,848	6,741	1,240	7,981
Cotter Volunteer Police	4,328	22	-	-	-	22	30	976	-	432	1,438	624	(192)	432
Cotter/Gassville Rural Volunteer Fire	41,639	216	-	-	4,365	4,581	286	9,389	-	1,721	11,396	6,006	498	6,504

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, 2020

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
Cotton Plant Volunteer Fire	\$ 18,155	\$ 94	\$ -	\$ -	\$ 3,383	\$ 3,477	\$ 124	\$ 4,094	\$ -	\$ 2,254	\$ 6,472	\$ 2,619	\$ (2,979)	\$ (360)
Cotton Plant Volunteer Police	-	-	-	-	115	115	-	-	-	175	175	-	(830)	(830)
Cottonwood Rural Fire Assoc	59,526	309	-	-	1,604	1,913	408	13,422	-	10,914	24,744	8,586	(11,034)	(2,448)
County Line Volunteer Fire Ass	64,122	333	-	-	-	333	440	14,459	-	3,816	18,715	9,249	(4,798)	4,451
Cove Rural Volunteer Fire	46,549	242	-	-	-	242	319	10,496	-	8,207	19,022	6,714	(9,583)	(2,869)
Crawfordsville Volunteer Fire	42,837	223	-	-	-	223	294	9,659	-	25,357	35,310	6,179	(10,323)	(4,144)
Crossett Volunteer Fire	8,845	46	-	-	-	46	61	1,994	-	703	2,758	1,276	(358)	918
Crossett Volunteer Police	4,635	24	-	-	-	24	32	1,045	-	4,296	5,373	669	(1,909)	(1,240)
Crow Mountain Fire Protection District	119,516	621	-	-	20,154	20,775	820	26,950	-	18,677	46,447	17,239	(187)	17,052
Crystal Fire Protection District	73,739	383	-	-	1,337	1,720	506	16,627	-	13,520	30,653	10,636	(10,264)	372
Curtis Rural Volunteer Fire	9,271	48	-	-	-	48	64	2,090	-	9,931	12,085	1,337	(8,951)	(7,614)
Dalton Volunteer Fire	64,894	337	-	-	1,225	1,562	445	14,633	-	4,935	20,013	9,360	664	10,024
Damascus Volunteer Fire	41,718	217	-	-	2,876	3,093	286	9,407	-	405	10,098	6,017	1,690	7,707
Danville Volunteer Fire	84,208	437	-	-	-	437	577	18,988	-	9,569	29,134	12,146	(2,302)	9,844
Dardanelle Volunteer Fire	78,918	410	-	-	2,105	2,515	541	17,795	-	6,749	25,085	11,383	(4,073)	7,310
Dardanelle Volunteer Police	4,635	24	-	-	3,434	3,458	32	1,045	-	-	1,077	669	1,546	2,215
De Queen Volunteer Fire	88,110	458	-	-	-	458	604	19,868	-	12,019	32,491	12,709	(8,258)	4,451
Deann Volunteer Fire	32,447	169	-	-	3,005	3,174	222	7,316	-	2,851	10,389	4,680	(3,716)	964
Decatur Volunteer Fire	51,028	265	-	-	2,880	3,145	350	11,506	-	6,239	18,095	7,360	(4,573)	2,787
Decatur Volunteer Police	32,755	170	-	-	10,398	10,568	225	7,386	-	433	8,044	4,724	9,153	13,877
Deer Volunteer Fire	38,202	198	-	-	204	402	262	8,614	-	1,343	10,219	5,510	(2,631)	2,879
Delaware Volunteer Fire	83,396	433	-	-	-	433	572	18,805	-	6,445	25,822	12,029	(5,465)	6,564
Demott Volunteer Fire	89,040	463	-	-	12,241	12,704	611	20,077	-	2,642	23,330	12,843	2,573	15,416
Des Arc Volunteer Fire	78,840	410	-	-	2,073	2,483	541	17,777	-	3,655	21,973	11,371	(2,989)	8,382
Des Arc Volunteer Police	27,812	144	-	-	15,081	15,225	191	6,271	-	600	7,062	4,011	7,929	11,940
Desha Volunteer Fire	70,073	364	-	-	7,000	7,364	480	15,801	-	5,372	21,653	10,107	7	10,114
Devalls Bluff Volunteer Fire	54,236	282	-	-	8,548	8,830	372	12,230	-	10,861	23,463	7,823	5,549	13,372
Devalls Bluff Volunteer Police	-	-	-	-	2,157	2,157	-	-	-	3,743	3,743	-	(350)	(350)
Dewitt Volunteer Fire	83,665	435	-	-	1,701	2,136	574	18,865	-	1,702	21,141	12,067	(1,131)	10,936
Diaz Volunteer Fire	60,069	312	-	-	9,790	10,102	412	13,545	-	8,988	22,945	8,664	1,287	9,951
Diaz Volunteer Police	13,598	71	-	-	649	720	93	3,066	-	3,479	6,638	1,961	(456)	1,505
Dierks Volunteer Police	18,423	96	-	-	10,110	10,206	126	4,154	-	676	4,956	2,657	3,163	5,820
District 7 Crawford Co. Volunt	59,644	310	-	-	3,041	3,351	409	13,449	-	8,452	22,310	8,603	(1,277)	7,326
Dodd Mountain Volunteer Fire	41,174	214	-	-	-	214	282	9,284	-	12,918	22,484	5,939	(10,127)	(4,188)
Dover Volunteer Fire	56,783	295	-	-	-	295	389	12,804	-	15,021	28,214	8,190	(6,627)	1,563
Dover Volunteer Police	4,635	24	-	-	1,961	1,985	32	1,045	-	12,571	13,648	669	(3,907)	(3,238)
Dumas Volunteer Fire	83,357	433	-	-	-	433	572	18,796	-	5,453	24,821	12,023	(2,239)	9,784
Dyess Volunteer Fire	37,665	196	-	-	5,680	5,876	258	8,493	-	765	9,516	5,433	1,100	6,533
Earle Volunteer Fire	46,896	244	-	-	-	244	322	10,575	-	17,260	28,157	6,764	(12,738)	(5,974)
East Camden Volunteer Fire	50,602	263	-	-	665	928	347	11,410	-	10,366	22,123	7,299	(6,604)	695
East End Fire Protection District	208,085	1,081	-	-	99,766	100,847	1,427	46,221	-	1,810	50,158	30,013	40,203	70,216
East Pulaski County Volunteer Fire	28,971	151	-	-	16,682	16,833	199	6,533	-	-	6,732	4,179	8,692	12,871
El Dorado Volunteer Police	-	-	-	-	-	-	-	-	-	2,608	2,608	-	(1,422)	(1,422)
Elaine Volunteer Fire	74,165	385	-	-	3,003	3,388	509	16,723	-	3,117	20,349	10,697	2,223	12,920
Elkins Volunteer Fire	124,846	649	-	-	22,990	23,639	856	28,151	-	11,528	40,535	18,007	(2,202)	15,805
Elkins Volunteer Police	18,076	94	-	-	4,175	4,269	124	4,076	-	316	4,516	2,607	2,609	5,216

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, 2020

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
Elm Springs Volunteer Police	\$ 50,949	\$ 265	\$ -	\$ -	\$ 7,187	\$ 7,452	\$ 349	\$ 11,488	\$ -	\$ 2,458	\$ 14,295	\$ 7,349	\$ 4,494	\$ 11,843
Emmet Volunteer Fire	37,082	193	-	-	-	193	254	8,362	-	3,991	12,607	5,349	4,617	9,966
Emp Rural Fire Association	74,898	389	-	-	-	389	514	16,889	-	11,775	29,178	10,803	(7,814)	2,989
England Volunteer Fire	97,806	508	-	-	16,914	17,422	671	22,054	-	3,723	26,448	14,107	387	14,494
Etowah Volunteer Fire	47,512	247	-	-	-	247	326	10,713	-	4,775	15,814	6,853	(3,954)	2,899
Eudora Volunteer Fire	69,759	362	-	-	7,022	7,384	478	15,730	-	641	16,849	10,062	1,840	11,902
Eureka Springs Volunteer Fire	92,091	478	-	-	1,034	1,512	631	20,765	-	897	22,293	13,283	(571)	12,712
Eureka Springs Volunteer Police	50,988	265	-	-	16,976	17,241	350	11,497	-	11,847	7,354	7,354	9,791	17,145
Evansville Volunteer Fire	41,836	217	-	-	-	217	287	9,433	-	17,768	27,488	6,034	(11,902)	(5,868)
Evening Shade Volunteer Fire	46,969	244	-	-	7,888	8,132	322	10,591	-	275	11,188	6,775	8,880	15,655
Faircrest Volunteer Fire	93,132	484	-	-	18,665	19,149	639	21,000	-	651	22,290	13,433	6,760	20,193
Fairfield Bay Volunteer Fire	126,430	657	-	-	1,012	1,669	867	28,508	-	10,664	40,039	18,236	(4,770)	13,466
Fairview Fire Protection District Volunteer Fire	55,277	287	-	-	1,346	1,633	379	12,464	-	4,913	17,756	7,973	33	8,006
Fairview Rural Fire District	37,082	193	-	-	-	193	254	8,362	-	7,861	16,477	5,349	(5,953)	(604)
Farmington Volunteer Fire	106,108	551	-	-	5,087	5,638	728	23,926	-	5,296	29,950	15,305	(3,035)	12,270
Farmington Volunteer Police	27,930	145	-	-	6,776	6,921	192	6,298	-	2,713	9,203	4,028	7,622	11,650
Fifty Six Volunteer Fire	32,290	168	-	-	20,884	21,052	221	7,281	-	4,756	12,258	4,657	8,829	13,486
Fire District #6 Crawford Co	14,102	73	-	-	-	73	97	3,180	-	26,641	29,918	2,034	(11,462)	(9,428)
Fisher Volunteer Fire	69,143	359	-	-	14,465	14,824	474	15,591	-	-	16,065	9,973	7,632	17,605
Flippin Volunteer Fire	51,493	268	-	-	2,025	2,293	353	11,611	-	19,263	31,227	7,427	(5,004)	2,423
Flippin Volunteer Police	9,349	49	-	-	-	49	64	2,108	-	11,783	13,955	1,348	(6,537)	(5,189)
Floral Volunteer Fire	32,061	167	-	-	10,092	10,259	220	7,229	-	2,146	9,595	4,624	2,232	6,856
Fordyce Volunteer Fire	37,855	197	-	-	554	751	260	8,536	-	3,136	11,932	5,460	(1,420)	4,040
Foreman Volunteer Fire	64,429	335	-	-	2,075	2,410	442	14,528	-	3,082	18,052	9,293	(3,575)	5,718
Forrest City Volunteer Fire	27,622	143	-	-	-	143	189	6,228	-	1,867	8,284	3,984	(2,072)	1,912
Forrest City Volunteer Police	27,733	144	-	-	5,486	5,630	190	6,254	-	2,800	9,244	4,000	3,149	7,149
Fort Smith Volunteer Police	5,526	29	-	-	-	29	38	1,246	-	4,171	5,455	797	(3,703)	(2,906)
Fountain Lake Volunteer Fire	97,538	507	-	-	84,612	85,119	669	21,994	-	-	22,663	14,068	35,912	49,980
Fox Volunteer Fire	56,979	296	-	-	1,333	1,629	391	12,848	-	13,465	26,704	8,218	(7,477)	741
Frenchport Volunteer Fire	67,055	348	-	-	2,604	2,952	460	15,120	-	2,333	17,913	9,672	5,354	15,026
Gallatin Volunteer Fire	55,467	288	-	-	10,574	10,862	380	12,507	-	10,375	23,262	8,000	1,178	9,178
Garland Volunteer Fire	27,812	144	-	-	-	144	191	6,271	-	996	7,458	4,011	(603)	3,408
Garnett Volunteer Fire	74,126	385	-	-	42,877	43,262	508	16,714	-	17,222	10,692	21,828	21,828	32,520
Gassville Volunteer Fire	78,453	408	-	-	2,785	3,193	538	17,690	-	3,628	21,856	11,316	803	12,119
Gassville Volunteer Police	14,253	74	-	-	2,427	2,501	98	3,214	-	855	4,167	2,056	1,379	3,435
Gentry Volunteer Fire	93,322	485	-	-	1,198	1,683	640	21,043	-	28,526	50,209	13,460	(11,600)	1,860
Gentry Volunteer Police	23,098	120	-	-	17,201	17,321	158	5,208	-	10,353	15,719	3,332	4,132	7,464
Gillett Volunteer Fire	41,718	217	-	-	-	217	286	9,407	-	1,615	11,308	6,017	568	6,585
Gillham Volunteer Fire	42,065	219	-	-	22,742	22,961	288	9,485	-	603	10,376	6,067	12,021	18,088
Glenwood Volunteer Fire	69,530	361	-	-	5,244	5,605	477	15,678	-	12,908	29,063	10,029	(5,185)	4,844
Glenwood Volunteer Police	23,681	123	-	-	3,948	4,071	162	5,340	-	18,811	24,313	3,416	(1,228)	2,188
Goshen Fire Dist. Assoc	56,743	295	-	-	3,997	4,292	389	12,795	-	41,662	54,846	8,184	(13,507)	(5,323)
Goshen Volunteer Police	32,100	167	-	-	21,919	22,086	220	7,238	-	696	8,154	4,630	8,800	13,430
Gosnell Volunteer Fire	95,639	497	-	-	-	497	656	21,566	-	20,797	43,019	13,795	(12,762)	1,033
Gould Volunteer Fire	60,259	313	-	-	-	313	413	13,588	-	2,162	16,163	8,692	(549)	8,143
Grady Volunteer Fire	69,104	359	-	-	3,436	3,795	474	15,582	-	14,405	30,461	9,967	(5,584)	4,383

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, 2020

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
Gravel Ridge Fire Protection Dist.	\$ 92,163	\$ 479	\$ -	\$ -	\$ -	\$ 479	\$ 632	\$ 20,782	\$ -	\$ 14,016	\$ 35,430	\$ 13,293	\$ (7,465)	\$ 5,828
Gravette Volunteer Fire	106,187	552	-	-	22,414	22,966	728	23,944	-	39,073	63,745	15,316	(3,654)	11,662
Gravette Volunteer Police	4,635	24	-	-	2,356	2,380	32	1,045	-	4,628	5,705	669	(1,856)	(1,187)
Grayson Fire Assoc	18,541	96	-	-	-	96	127	4,181	-	6,906	11,214	2,674	(6,346)	(3,672)
Green Forest Volunteer Fire	97,499	507	-	-	21,554	22,061	669	21,985	-	261	22,915	14,063	10,875	24,938
Green Forest Volunteer Police	386	2	-	-	335	337	3	87	-	70	160	56	89	145
Greenbrier Volunteer Fire	106,881	555	-	-	12,497	13,052	733	24,100	-	11,403	36,236	15,416	(1,184)	14,232
Greenland Volunteer Police	4,635	24	-	-	-	24	32	1,045	-	167	1,244	669	(101)	568
Greenwood Rural Volunteer Fire	92,051	478	-	-	7,068	7,546	631	20,757	-	16,546	37,934	13,277	1,892	15,169
Greenwood Volunteer Fire (747134)	-	-	-	-	-	-	-	-	-	130,764	130,764	-	(58,557)	(58,557)
Greenwood Volunteer Fire (747139)	193,256	1,004	-	-	126,545	127,549	1,325	43,577	-	44,902	27,874	27,874	65,704	93,578
Greenwood Volunteer Police	-	-	-	-	-	-	-	-	-	714	714	-	(1,392)	-
Greers Ferry Volunteer Fire	110,861	576	-	-	-	576	760	24,998	-	6,948	32,706	15,990	(2,477)	13,513
Grover Township Volunteer Fire	83,743	435	-	-	10,068	10,503	574	18,883	-	3,233	22,690	12,079	5,452	17,531
Grubbs Volunteer Fire	88,457	460	-	-	10,385	10,845	607	19,946	-	-	20,553	12,759	7,116	19,875
Gum Springs Volunteer Fire	68,953	358	-	-	2,825	3,183	473	15,548	-	5,747	21,768	9,946	708	10,654
Gurdon Volunteer Fire	60,527	314	-	-	1,678	1,992	415	13,648	-	3,390	17,453	8,730	(3,200)	5,530
Guy Community Volunteer Fire	60,259	313	-	-	15,258	15,571	413	13,588	-	-	14,001	8,692	8,104	16,796
Hackett Volunteer Fire	92,051	478	-	-	5,007	5,485	631	20,757	-	7,039	28,427	13,277	5,130	18,407
Hackett Volunteer Police	4,792	25	-	-	119	144	33	1,081	-	243	1,357	691	(68)	623
Hagarville Rd #3	64,665	336	-	-	-	336	443	14,581	-	7,986	23,010	9,327	(5,994)	3,333
Halley Volunteer Fire	45,659	237	-	-	4,313	4,550	313	10,296	-	2,949	13,558	6,586	2,423	9,009
Hamburg Volunteer Fire	115,922	602	-	-	16,381	16,983	795	26,139	-	2,920	29,854	16,720	6,465	23,185
Hampton Volunteer Fire	46,739	243	-	-	-	243	320	10,539	-	15,869	26,728	6,741	(8,709)	(1,968)
Hampton Volunteer Police	196	1	-	-	170	171	1	44	-	714	759	28	(1,312)	(1,284)
Hand Cove Fire Prot District	97,459	506	-	-	13,056	13,562	668	21,976	-	2,724	25,368	14,057	331	14,388
Hardin Volunteer Fire	20,008	104	-	-	3,759	3,863	137	4,512	-	4,412	9,061	2,886	(1,846)	1,040
Hardy Volunteer Fire	115,339	599	-	-	53,980	54,579	791	26,008	-	2,708	29,507	16,636	17,597	34,233
Hardy Volunteer Police	347	2	-	-	4,582	4,584	2	78	-	7,359	7,439	50	(589)	(539)
Harmon Volunteer Fire	60,259	313	-	-	2,404	2,717	413	13,588	-	1,216	15,217	8,692	(3,334)	5,358
Harrell Volunteer Fire	87,992	457	-	-	17,136	17,593	603	19,841	-	764	21,208	12,692	3,845	16,537
Harrisburg Volunteer Fire	65,896	342	-	-	-	342	452	14,859	-	8,961	24,272	9,505	(7,212)	2,293
Harrisburg Volunteer Police	-	-	-	-	-	-	-	-	-	-	-	-	(3,162)	(3,162)
Harrison Volunteer Fire	14,292	74	-	-	9,796	9,870	98	3,223	-	13,970	17,291	2,061	(7,594)	(5,533)
Harrison Volunteer Police	32,447	169	-	-	-	169	222	7,316	-	1,040	8,578	4,680	3	4,683
Hartford Volunteer Fire	74,165	385	-	-	2,875	3,260	509	16,723	-	14,406	31,638	10,697	(5,300)	5,397
Hartford Volunteer Police	-	-	-	-	2,507	2,507	-	-	-	5,392	5,392	-	(2,364)	(2,364)
Haskell Volunteer Fire	74,512	387	-	-	-	387	511	16,802	-	7,767	25,080	10,747	(9,254)	1,493
Haskell Volunteer Police	18,423	96	-	-	2,280	2,376	126	4,154	-	2,325	6,605	2,657	(3,246)	(589)
Hatfield Volunteer Fire	69,530	361	-	-	13,666	14,027	477	15,678	-	58	16,213	10,029	5,544	15,573
Hazen Volunteer Fire	83,049	431	-	-	4,459	4,890	569	18,727	-	6,122	25,418	11,979	(392)	11,587
Heber Springs Volunteer Fire	102,559	533	-	-	72	605	703	23,126	-	7,850	31,679	14,793	(4,676)	10,117
Heber Springs Volunteer Police	118	1	-	-	102	103	1	27	-	-	28	17	44	61
Hector Volunteer Police	18,116	94	-	-	7,165	7,259	124	4,085	-	2,722	6,931	2,613	3,115	5,728
Helena-West Helena Volunteer Fire	37,665	196	-	-	5,891	6,087	258	8,493	-	-	8,751	5,433	1,740	7,173
Helena-West Helena Volunteer Police	23,294	121	-	-	-	121	160	5,253	-	16,299	21,712	3,360	(10,153)	(6,793)

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, 2020

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
Hensley Volunteer Fire	\$ 37,122	\$ 193	\$ -	\$ -	\$ -	\$ 193	\$ 255	\$ 8,371	\$ -	\$ 25,727	\$ 34,353	\$ 5,354	\$ (8,413)	\$ (3,059)
Hermitage Volunteer Fire	37,082	193	-	-	-	193	254	8,362	-	5,365	13,981	5,349	(923)	4,426
Hermitage Volunteer Police	13,906	72	-	-	3,714	3,786	95	3,136	-	62	3,293	2,006	3,107	5,113
Hickory Creek Volunteer Fire	31,792	165	-	-	-	165	218	7,169	-	9,181	16,568	4,586	(6,301)	(1,715)
Hickory Ridge Volunteer Fire	74,165	385	-	-	23,220	23,605	509	16,723	-	2,249	19,481	10,697	5,919	16,616
Higginson Volunteer Fire (884234)	-	-	-	-	-	-	-	-	-	50,185	50,185	-	(26,032)	(26,032)
Higginson Volunteer Fire (884239)	75,330	391	-	-	51,541	51,932	517	16,986	-	17,503	10,865	10,865	25,482	36,347
Higginson Volunteer Police (884224)	-	-	-	-	-	-	-	-	-	18,455	18,455	-	(6,946)	(6,946)
Higginson Volunteer Police (884229)	23,641	123	-	-	16,163	16,286	162	5,331	-	5,493	3,410	3,410	8,024	11,434
Highfill Volunteer Fire	129,671	674	-	-	14,780	15,454	889	29,239	-	1,153	31,281	18,703	10,457	29,160
Highfill Volunteer Police	36,618	190	-	-	8,024	8,214	251	8,257	-	8,508	5,282	5,282	7,357	12,639
Highland Volunteer Fire	55,237	287	-	-	14,267	14,554	379	12,455	-	6,182	19,016	7,967	3,926	11,893
Highland Volunteer Police	23,641	123	-	-	14,002	14,125	162	5,331	-	5,493	3,410	3,410	7,133	10,543
Highway 15 South Volunteer Fire	78,610	408	-	-	-	408	539	17,726	-	27,549	45,814	11,338	(15,266)	(3,928)
Highway 286 East Volunteer Fire	69,994	364	-	-	3,885	4,249	480	15,783	-	19,438	35,701	10,096	(9,130)	966
Highway 70 West Fpa	114,534	595	-	-	10,262	10,857	785	25,826	-	12,992	39,603	16,520	3,024	19,544
Highway 94 East Volunteer Fire	45,738	238	-	-	25,017	25,255	314	10,313	-	1,572	12,199	6,597	12,984	19,581
Hilltop Fire District# 51	70,263	365	-	-	4,612	4,977	482	15,843	-	13,127	29,452	10,134	(1,115)	9,019
Hilltop Volunteer Fire	74,008	384	-	-	8,972	9,356	507	16,688	-	6,874	24,069	10,675	250	10,925
Holiday Island Volunteer Fire	60,259	313	-	-	-	313	413	13,588	-	7,304	21,305	8,692	(5,342)	3,350
Holland Volunteer Fire	69,530	361	-	-	3,657	4,018	477	15,678	-	9,059	25,214	10,029	(2,215)	7,814
Hollis Volunteer Fire	60,338	313	-	-	9,847	10,160	414	13,605	-	8,637	22,656	8,703	10,303	19,006
Holly Grove Volunteer Fire	50,720	263	-	-	-	263	348	11,437	-	9,037	20,822	7,316	(6,963)	353
Holly Grove Volunteer Police	8,963	47	-	-	4,049	4,096	61	2,021	-	2,562	4,644	1,293	1,411	2,704
Hon Volunteer Fire	32,139	167	-	-	2,739	2,906	220	7,247	-	2,820	10,287	4,636	(1,171)	3,465
Hope Volunteer Fire	13,906	72	-	-	624	696	95	3,136	-	3,140	6,371	2,006	(1,136)	870
Hopewell Fire District	13,906	72	-	-	-	72	95	3,136	-	498	3,729	2,006	(301)	1,705
Horatio Volunteer Fire	92,241	479	-	-	6,296	6,775	633	20,799	-	-	21,432	13,305	4,366	17,671
Horseshoe Lake Volunteer Fire	60,259	313	-	-	33,268	33,581	413	13,588	-	1,303	15,304	8,692	17,180	25,872
Hot Springs Village Volunteer	50,720	263	-	-	2,038	2,301	348	11,437	-	50,792	62,577	7,316	(19,930)	(12,614)
Hoxie Volunteer Fire	78,067	406	-	-	6,084	6,490	535	17,603	-	9,872	28,010	11,260	(2,889)	8,371
Hoxie Volunteer Police	9,618	50	-	-	786	836	66	2,169	-	122	2,357	1,387	1,304	2,691
Hughes Volunteer Fire	46,622	242	-	-	5,188	5,430	320	10,513	-	23,293	34,126	6,724	(1,110)	6,614
Hughes Volunteer Police	196	1	-	-	4,059	4,060	1	44	-	13,110	13,155	28	(7,151)	(7,123)
Humphrey Volunteer Fire	55,624	289	-	-	22,524	22,813	381	12,542	-	31	12,954	8,023	9,463	17,486
Humphrey Volunteer Police	-	-	-	-	-	-	-	-	-	1,351	1,351	-	(1,177)	(1,177)
Huntington Volunteer Fire	37,665	196	-	-	-	196	258	8,493	-	13,289	22,040	5,433	(5,244)	189
Huntington Volunteer Police	-	-	-	-	-	-	-	-	-	-	-	-	(425)	(425)
Huntsville Volunteer Fire	79,029	411	-	-	1,739	2,150	542	17,820	-	23,247	41,609	11,399	(10,409)	990
Huntsville Volunteer Police	36,853	191	-	-	2,947	3,138	253	8,310	-	524	9,087	1,612	6,928	9,928
Huttig Volunteer Fire	77,065	400	-	-	12,483	12,883	528	17,377	-	185	18,090	11,116	3,173	14,289
Imboden Volunteer Fire	73,975	384	-	-	16,621	17,005	507	16,681	-	2,514	19,702	10,670	1,571	12,241
Inspiration Point Rural Fire Protection District	74,551	387	-	-	33,226	33,613	511	16,810	-	1,422	18,743	10,753	13,148	23,901
Ione Community Fire	27,812	144	-	-	4,044	4,188	191	6,271	-	16,765	23,227	4,011	(67)	3,944
Jasper Volunteer Fire	45,581	237	-	-	17,925	18,162	313	10,278	-	741	11,332	6,574	3,694	10,268
Johnson Area Volunteer Fire	-	-	-	-	-	-	-	-	-	53,440	53,440	-	(35,353)	(35,353)

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, 2020

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
Johnson County Rfd #1	\$ 36,271	\$ 188	\$ -	\$ -	\$ 8,706	\$ 8,894	\$ 249	\$ 8,179	\$ -	\$ 17,560	\$ 25,988	\$ 5,232	\$ (4,003)	\$ 1,229
Johnson County Rfd #2	32,644	170	-	-	4,290	4,460	224	7,361	-	10,251	17,836	4,708	(6,337)	(1,629)
Johnson County Rfd #4	55,624	289	-	-	14,937	15,226	381	12,542	-	5,570	18,493	8,023	3,154	11,177
Johnson County Rfd #5	50,759	264	-	-	-	264	348	11,446	-	16,938	28,732	7,321	(12,057)	(4,736)
Johnson County Rfd #7	46,353	241	-	-	2,051	2,292	318	10,452	-	1,020	11,790	6,686	(1,120)	5,566
Johnson County Rfd #8	101,748	529	-	-	13,873	14,402	698	22,943	-	8,811	32,452	14,676	9,701	24,377
Johnson Volunteer Fire	77,255	401	-	-	48,896	49,297	530	17,420	-	7,271	25,221	11,143	21,510	32,653
Joiner Volunteer Fire	64,665	336	-	-	13,923	14,259	443	14,581	-	54	15,078	9,327	5,623	14,950
Jonesboro Volunteer Police	4,635	24	-	-	-	24	32	1,045	-	167	1,244	669	659	1,328
Joplin Volunteer Fire	70,112	364	-	-	1,239	1,603	481	15,810	-	13,934	30,225	10,113	(4,546)	5,567
Judsonia Volunteer Fire	70,531	366	-	-	7,231	7,597	484	15,904	-	6,069	22,457	10,173	(336)	9,837
Judsonia Volunteer Police	6,298	33	-	-	2,160	2,193	43	1,420	-	12,466	13,929	908	(2,507)	(1,599)
Junction City Volunteer Fire	63,657	331	-	-	9,593	9,924	436	14,354	-	3,078	17,868	9,182	2,428	11,610
Junction City Volunteer Police	4,635	24	-	-	695	719	32	1,045	-	161	1,238	669	1,282	1,951
Keiser Volunteer Fire	44,461	231	-	-	1,478	1,709	305	10,025	-	595	10,925	6,413	104	6,517
Kensett Volunteer Fire	64,508	335	-	-	-	335	442	14,546	-	2,663	17,651	9,304	(2,311)	6,993
Kensett Volunteer Police	18,541	96	-	-	2,760	2,856	127	4,181	-	4,381	8,689	2,674	(1,853)	821
Keo Volunteer Fire	37,082	193	-	-	8,091	8,284	254	8,362	-	-	8,616	5,349	2,942	8,291
Knoxville Volunteer Fire	27,583	143	-	-	-	143	189	6,220	-	3,282	9,691	3,978	(8,242)	(4,264)
Krooked Kreek Volunteer Fire	91,855	477	-	-	25,778	26,255	630	20,712	-	10,643	31,985	13,249	3,385	16,634
Lake City Volunteer Fire	92,588	481	-	-	3,248	3,729	635	20,878	-	19,062	40,575	13,355	(2,832)	10,523
Lake Hamilton Fire Protection District	98,579	512	-	-	59,923	60,435	676	22,228	-	-	22,904	14,219	29,307	43,526
Lake Hamilton Volunteer Fire	-	-	-	-	6,606	6,606	-	-	-	90,057	-	-	(43,509)	(43,509)
Lake Maumelle Area Rfd	117,081	608	-	-	30,608	31,216	803	26,400	-	17,199	44,402	16,887	(115)	16,772
Lake Norrell Area Fire Protection District	46,582	242	-	-	40,408	40,650	319	10,504	-	-	10,823	6,719	17,151	23,870
Lake Village Volunteer Fire	97,341	506	-	-	10,065	10,571	667	21,949	-	3,254	25,870	14,040	3,178	17,218
Lake Village Volunteer Police	426	2	-	-	370	372	3	96	-	-	99	61	157	218
Lakeview Volunteer Police	13,945	72	-	-	1,393	1,465	96	3,144	-	461	3,701	2,011	3,269	5,280
Lamar Volunteer Fire	64,737	336	-	-	7,108	7,444	444	14,597	-	6,326	21,367	9,337	(2,014)	7,323
Landis Volunteer Fire	60,259	313	-	-	12,897	13,210	413	13,588	-	29	14,030	8,692	7,800	16,492
Lavaca Volunteer Fire	61,110	317	-	-	-	317	419	13,780	-	4,157	18,356	8,814	(2,449)	6,365
Lavaca Volunteer Police	18,155	94	-	-	1,964	2,058	124	4,094	-	5,188	9,406	2,619	(3,151)	(532)
Lawson-Urbana Volunteer Fire	55,545	289	-	-	-	289	381	12,525	-	2,064	14,970	8,012	(1,237)	6,775
Lazy Acres Volunteer Fire	27,812	144	-	-	-	144	191	6,271	-	1,004	7,466	4,011	(608)	3,403
Leachville Volunteer Fire	88,228	458	-	-	1,039	1,497	605	19,894	-	12,234	32,733	12,726	(6,283)	6,443
Leachville Volunteer Police	-	-	-	-	604	604	-	-	-	2,542	2,542	-	(832)	(832)
Lead Hill Volunteer Fire	55,624	289	-	-	-	289	381	12,542	-	8,706	21,629	8,023	(4,416)	3,607
Lepanto Volunteer Fire	97,499	507	-	-	309	816	669	21,985	-	8,189	30,843	14,063	(5,485)	8,578
Leslie Volunteer Fire	55,820	290	-	-	2,710	3,000	383	12,587	-	6,674	19,644	8,051	(4,327)	3,724
Lewisville Volunteer Fire	92,706	482	-	-	12,378	12,860	636	20,904	-	2,860	24,400	13,372	2,540	15,912
Liberty Volunteer Fire	106,651	554	-	-	17,129	17,683	731	24,049	-	7,412	32,192	15,383	210	15,593
Lincoln Volunteer Fire	68,875	358	-	-	-	358	472	15,530	-	19,449	35,451	9,934	(10,430)	(496)
Lincoln Volunteer Police	41,528	216	-	-	35,201	35,417	285	9,364	-	-	9,649	5,990	15,097	21,087
Linwood-Moscow Volunteer Fire	65,510	340	-	-	5,454	5,794	449	14,772	-	449	15,670	9,449	6,099	15,548
Little Flock Volunteer Fire	52,029	270	-	-	1,593	1,863	357	11,732	-	22,687	34,776	7,504	(9,922)	(2,418)
Little Flock Volunteer Police	5,061	26	-	-	-	26	35	1,141	-	7,508	8,684	730	(3,807)	(3,077)

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, 2020

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	\$ 89,308	\$ 464	\$ -	\$ -	\$ 1,102	\$ 1,566	\$ 612	\$ 20,138	\$ -	\$ 9,005	\$ 29,755	\$ 12,881	\$ (4,543)	\$ 8,338
London Rural Volunteer Fire	93,983	488	-	-	4,270	4,758	644	21,192	-	5,130	26,966	13,556	(6,583)	6,973
Lone Rock Volunteer Fire	41,639	216	-	-	-	216	286	9,389	-	9,821	19,496	6,006	(9,319)	3,744
Lonoke Volunteer Fire	101,977	530	-	-	1,798	2,328	699	22,995	-	10,160	33,854	14,709	(1,403)	13,306
Louann Volunteer Fire	46,353	241	-	-	-	241	318	10,452	-	3,106	13,876	6,686	(2,942)	3,744
Lowell Volunteer Fire	4,792	25	-	-	-	25	33	1,081	-	16,745	17,859	691	(14,167)	(13,476)
Lowell Volunteer Police	18,581	97	-	-	2,058	2,155	127	4,190	-	3,174	7,491	2,680	2,369	5,049
Luxora Volunteer Fire	50,988	265	-	-	3,855	4,120	350	11,497	-	5,114	16,961	7,354	(1,417)	8,771
Lynne Volunteer Fire	60,685	315	-	-	2,531	2,846	416	13,684	-	15,205	29,305	8,753	(1,317)	7,436
Magazine Volunteer Fire	13,906	72	-	-	-	72	95	3,136	-	7,966	11,197	2,006	(4,868)	(2,862)
Magnet Cove Volunteer Fire	55,316	287	-	-	47,985	48,272	379	12,473	-	-	12,852	7,979	20,366	28,345
Magnolia Volunteer Fire	36,775	191	-	-	2,812	3,003	252	8,292	-	5,823	14,367	5,304	(1,182)	4,122
Magnolia Volunteer Police	46,471	241	-	-	1,359	1,600	319	10,479	-	9,925	20,723	6,703	(3,335)	3,368
Malvern Volunteer Fire	40,094	208	-	-	8,910	9,118	275	9,041	-	540	9,856	5,783	4,014	9,797
Mammoth Spring Volunteer Fire	64,894	337	-	-	4,832	5,169	445	14,633	-	45,182	60,260	9,360	(12,302)	(2,942)
Manila Volunteer Fire	111,405	579	-	-	15,592	16,171	764	25,120	-	2,824	28,708	16,069	9,664	25,733
Manila Volunteer Police	-	-	-	-	-	-	-	-	-	695	695	-	(2,191)	(2,191)
Mansfield Volunteer Fire	46,471	241	-	-	4,358	4,599	319	10,479	-	8,349	19,147	6,703	(404)	6,299
Mansfield Volunteer Police	-	-	-	-	-	-	-	-	-	2,780	2,780	-	(640)	(640)
Marble Volunteer Fire	18,541	96	-	-	-	96	127	4,181	-	8,990	13,298	2,674	(4,004)	(1,330)
Marianna Volunteer Fire	70,767	368	-	-	4	372	485	15,957	-	8,495	24,937	10,207	(5,154)	5,053
Marianna Volunteer Police	-	-	-	-	68	68	-	-	-	826	826	-	(3,002)	(3,002)
Marion Volunteer Fire	153,004	795	-	-	21,824	22,619	1,049	34,501	-	-	35,550	22,069	207	22,276
Marion Volunteer Police	46,353	241	-	-	8,113	8,354	318	10,452	-	122	10,892	6,686	6,123	12,809
Marked Tree Volunteer Fire	110,822	576	-	-	8,075	8,651	760	24,989	-	6,599	32,348	15,984	(400)	15,584
Mamaduoke Volunteer Fire	83,822	435	-	-	11,810	12,245	575	18,901	-	7,366	26,842	12,090	(2,108)	9,982
Mamaduoke Volunteer Police	18,351	95	-	-	6,145	6,240	126	4,138	-	2,723	6,987	2,647	4,555	7,202
Marshall Volunteer Fire	78,800	409	-	-	1,118	1,527	540	17,769	-	11,906	30,215	11,366	(5,160)	6,206
Marshall Volunteer Police	9,271	48	-	-	-	48	64	2,090	-	333	2,487	1,337	(201)	1,136
Marvell Volunteer Fire	92,706	482	-	-	3,431	3,913	636	20,904	-	729	22,269	13,372	(903)	12,469
Marvell Volunteer Police	4,635	24	-	-	-	24	32	1,045	-	6,452	7,529	669	(6,115)	(5,446)
Maumelle Volunteer Fire	46,353	241	-	-	-	241	318	10,452	-	13,272	24,042	6,686	(13,587)	(6,901)
Mayflower Volunteer Fire	83,357	433	-	-	6,369	6,802	572	18,796	-	2,850	22,218	12,023	9,023	21,046
Mayflower Volunteer Police	28,467	148	-	-	11,103	11,251	195	6,419	-	1,300	7,914	4,106	3,592	7,698
Maynard Volunteer Fire	55,434	288	-	-	2,379	2,667	380	12,500	-	1,367	14,247	7,996	3,130	11,126
McCrary Volunteer Fire	110,822	576	-	-	827	1,403	760	24,989	-	6,464	32,213	15,984	(3,650)	12,334
McCrary Volunteer Police	4,635	24	-	-	-	24	32	1,045	-	2,810	3,887	669	(3,126)	(2,457)
McGehee Volunteer Fire	102,134	531	-	-	4,083	4,614	700	23,030	-	16,993	40,723	14,731	652	15,383
McGehee Volunteer Police	-	-	-	-	-	-	-	-	-	-	-	-	(835)	(835)
McNeil Volunteer Fire	50,949	265	-	-	-	265	349	11,488	-	5,554	17,391	7,349	(4,841)	2,508
McRae Volunteer Fire	36,965	192	-	-	417	609	253	8,335	-	6,675	15,263	5,332	(7,766)	(2,434)
Melbourne Volunteer Fire	73,471	382	-	-	3,662	4,044	504	16,567	-	6,708	23,779	10,597	(3,029)	7,568
Melrose Volunteer Fire	45,273	235	-	-	1,369	1,604	310	10,208	-	5,182	15,700	6,530	1,570	8,100
Mena Volunteer Fire	84,090	437	-	-	1,443	1,880	577	18,961	-	9,564	29,102	12,129	10,687	22,816
Midland Volunteer Fire	57,477	299	-	-	19,973	20,272	394	12,960	-	2,841	16,195	8,290	5,223	13,513
Milo Volunteer Fire	92,163	479	-	-	79,949	80,428	632	20,782	-	-	21,414	13,293	33,933	47,226

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, 2020

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	\$ 64,894	\$ 337	\$ -	\$ -	\$ 3,487	\$ 3,824	\$ 445	\$ 14,633	\$ -	\$ 5,251	\$ 20,329	\$ 9,360	\$ 684	\$ 10,044
Monette Volunteer Fire	96,877	503	-	-	5,293	5,796	664	21,845	-	-	22,509	13,973	9,344	23,317
Monticello Volunteer Fire	59,565	309	-	-	4,823	5,132	408	13,431	-	3,314	17,153	8,591	2,617	11,208
Montrose Volunteer Fire	32,565	169	-	-	2,424	2,593	223	7,343	-	1,115	8,681	4,697	(2,240)	2,457
Morning Star Fpa	80,077	416	-	-	4,660	5,076	549	18,056	-	26,677	45,282	11,550	920	12,470
Morning Star Volunteer Fire	37,082	193	-	-	3,282	3,475	254	8,362	-	1,127	9,743	5,349	(373)	4,976
Moro Volunteer Fire	23,177	120	-	-	2,245	2,365	159	5,226	-	502	5,887	3,343	920	4,263
Morrilton Volunteer Fire	133,998	696	-	-	-	696	919	30,215	-	7,598	38,732	19,327	(4,465)	14,862
Morrison Volunteer Fire	82,473	428	-	-	71,544	71,972	566	18,597	-	-	19,163	11,896	30,365	42,261
Morrow Volunteer Fire	69,647	362	-	-	9,931	10,293	478	15,705	-	114	16,297	10,046	4,695	14,741
Mount Holly Volunteer Fire	83,206	432	-	-	9,294	9,726	571	18,762	-	2,352	21,685	12,001	3,258	15,259
Mount Ida Volunteer Fire	92,012	478	-	-	9,549	10,027	631	20,748	-	-	21,379	13,271	10,497	23,768
Mountain Home Volunteer Fire	46,936	244	-	-	3,442	3,686	322	10,583	-	11,477	22,382	6,770	2,266	9,036
Mountain Home Volunteer Police	27,773	144	-	-	3,072	3,216	190	6,262	-	2,868	9,320	4,006	(4,393)	(387)
Mountain Pine Volunteer Police	14,331	74	-	-	7,984	8,058	98	3,232	-	-	3,330	2,067	4,137	6,204
Mountain View Volunteer Fire	129,245	671	-	-	2,826	3,497	886	29,143	-	3,538	33,567	18,642	4,287	22,929
Mountain View Volunteer Police	8,884	46	-	-	581	627	61	2,003	-	11,374	13,438	1,281	(4,739)	(3,458)
Mountainburg Volunteer Fire	115,961	602	-	-	-	602	795	26,148	-	38,224	65,167	16,726	(16,563)	163
Mountainburg Volunteer Police	13,906	72	-	-	1,817	1,889	95	3,136	-	16,203	19,434	2,006	(8,456)	(6,450)
Mt Judea Area Volunteer Fire	115,883	602	-	-	5,119	5,721	795	26,130	-	1,115	28,040	16,714	2,623	19,337
Mulberry Volunteer Fire	117,120	608	-	-	6,050	6,658	803	26,409	-	6,125	33,337	16,893	(4,574)	12,319
Murfreesboro Volunteer Fire	56,010	291	-	-	4,114	4,405	384	12,630	-	9,682	22,696	8,079	(3,355)	4,724
Nashville Volunteer Fire	97,649	507	-	-	4,827	5,334	670	22,019	-	958	23,647	14,085	57	14,142
Natural Dam Volunteer Fire	18,928	98	-	-	-	98	130	4,268	-	329	4,727	2,730	(1,871)	859
New Blaine Rural Volunteer Fire	74,086	385	-	-	7,173	7,558	508	16,706	-	15,052	32,266	10,686	(4,302)	6,384
Newark Volunteer Fire	78,840	410	-	-	-	410	541	17,777	-	9,934	28,252	11,371	(6,687)	4,684
Newport Volunteer Fire	41,914	218	-	-	619	837	287	9,451	-	12,300	22,038	6,046	(5,383)	663
Newport Volunteer Police	4,635	24	-	-	-	24	32	1,045	-	5,552	6,629	669	(3,738)	(3,069)
Ninrod/Aplin Volunteer Fire	41,875	218	-	-	-	218	287	9,442	-	2,055	11,784	6,040	5,526	11,566
Nob Hill Volunteer Fire	116,079	603	-	-	30,906	31,509	796	26,174	-	11,807	38,777	16,743	10,832	27,575
Norfolk Volunteer Police	6,207	32	-	-	2,929	2,961	43	1,400	-	133	1,576	895	1,769	2,664
Norman Volunteer Fire	37,429	194	-	-	-	194	257	8,440	-	3,653	12,350	5,399	(2,099)	3,300
Norphlet Volunteer Fire	74,283	386	-	-	535	921	509	16,750	-	5,178	22,437	10,714	(882)	9,832
Norphlet Volunteer Police	8,884	46	-	-	-	46	61	2,003	-	669	2,733	1,281	(350)	931
North Crossett Volunteer Fire	73,779	383	-	-	-	383	506	16,636	-	7,878	25,020	10,642	(3,265)	7,377
North Pulaski Fpd	146,012	759	-	-	31,017	31,776	1,001	32,924	-	17,174	51,099	21,060	2,036	23,096
Northeast Benton Co.	226,011	1,174	-	-	47,633	48,807	1,550	50,963	-	-	52,513	32,599	28,364	60,963
Northeast Greene County Fire District	72,076	374	-	-	-	374	494	16,252	-	40,704	57,450	10,396	(13,119)	(2,723)
Northeast Lakeside Volunteer Fire	65,091	338	-	-	1,968	2,306	446	14,677	-	1,479	16,602	9,388	(1,608)	7,780
Northeast Saline County Fire	37,082	193	-	-	15,111	15,304	254	8,362	-	1,320	9,936	5,349	3,646	8,995
Northside Volunteer Fire (15318)	41,718	217	-	-	-	217	286	9,407	-	4,175	13,868	6,017	(3,139)	2,878
Northside Volunteer Fire (15296)	106,808	555	-	-	5,281	5,836	732	24,084	-	1,571	26,387	15,406	4,010	19,416
Oak Grove Fire Protection Dist. #25	64,816	337	-	-	-	337	444	14,615	-	8,127	23,186	9,349	(8,065)	1,284
Oak Grove Volunteer Fire	36,271	188	-	-	4,437	4,625	249	8,179	-	176	8,604	5,232	4,920	10,152
Oil Trough Volunteer Fire	69,916	363	-	-	-	363	479	15,765	-	22,293	38,537	10,084	(14,269)	(4,185)
Ola Volunteer Fire	50,988	265	-	-	-	265	350	11,497	-	4,435	16,282	7,354	(3,306)	4,048

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, 2020

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 Cont. and Share of Cont.	Contributions and Proportionate Share of Contributions
Ola Volunteer Police	\$ 8,806	\$ 46	\$ -	\$ -	\$ 3,281	\$ 3,327	\$ 60	\$ 1,986	\$ -	\$ -	\$ 2,046	\$ 1,270	\$ (70)	\$ 1,200
Oppelo Volunteer Fire	65,510	340	-	-	936	1,276	449	14,772	-	19,795	35,016	9,449	(7,280)	2,169
Oppelo Volunteer Police	4,635	24	-	-	3,952	3,976	32	1,045	-	1,077	669	1,687	2,356	
Osecola Volunteer Fire	23,406	122	-	-	-	122	160	5,278	-	6,880	12,318	3,376	(6,910)	(3,534)
Osecola Volunteer Police	27,426	142	-	-	683	825	188	6,184	-	1,301	7,673	3,956	1,438	5,394
Ouachita Co Fd #1	55,702	289	-	-	1,911	2,200	382	12,560	-	13,938	26,880	8,034	(5,173)	2,861
Oxley Volunteer Fire	36,271	188	-	-	-	188	249	8,179	-	2,035	10,463	5,232	1,939	7,171
Ozark Volunteer Fire	79,226	412	-	-	2,169	2,581	543	17,864	-	6,960	25,367	11,427	(9,893)	1,534
Ozark Volunteer Police	27,890	145	-	-	-	145	191	6,289	-	5,813	12,293	4,023	(3,728)	295
Pangburn Volunteer Fire	126,430	657	-	-	19,512	20,169	867	28,508	-	29,375	18,236	18,236	8,226	26,462
Pangburn Volunteer Police	4,517	23	-	-	1,375	1,398	31	1,019	-	2,781	3,831	652	1,238	1,890
Paragould Volunteer Fire	42,222	219	-	-	7,946	8,165	290	9,521	-	429	10,240	6,090	4,922	11,012
Paragould Volunteer Police	36,814	191	-	-	2,743	2,934	252	8,301	-	249	8,802	5,310	816	6,126
Paris Volunteer Fire	78,643	409	-	-	585	994	539	17,733	-	2,873	21,145	11,343	361	11,704
Parkin Volunteer Fire	59,644	310	-	-	2,178	2,488	409	13,449	-	724	14,582	8,603	1,889	10,492
Parks Volunteer Fire	-	-	-	-	-	-	-	-	-	10,996	10,996	-	(7,017)	(7,017)
Parthenon Volunteer Fire	37,894	197	-	-	-	197	260	8,545	-	4,732	13,537	5,466	(3,119)	2,347
Patterson Volunteer Fire	60,220	313	-	-	2,405	2,718	413	13,579	-	3,910	17,902	8,686	(749)	7,937
Patterson Volunteer Police	9,231	48	-	-	4	52	63	2,082	-	289	2,434	1,331	(977)	354
Pea Ridge Volunteer Fire	196,654	1,022	-	-	27,853	28,875	1,348	44,343	-	3,506	49,197	28,364	10,985	39,349
Pea Ridge Volunteer Police	8,806	46	-	-	3,587	3,633	60	1,986	-	112	2,158	1,270	1,441	2,711
Peel Volunteer Fire & Rescue	69,877	363	-	-	3,313	3,676	479	15,756	-	5,715	21,950	10,079	(593)	9,486
Perryville Volunteer Fire	50,831	264	-	-	-	264	349	11,462	-	15,286	27,097	7,332	(6,838)	494
Philadelphia Volunteer Fire	64,279	334	-	-	4,450	4,784	441	14,494	-	14,062	28,997	9,271	(3,692)	5,579
Piggott Volunteer Fire	102,206	531	-	-	3,954	4,485	701	23,046	-	2,105	25,852	14,742	(1,639)	13,103
Pine Bluff Volunteer Police	27,543	143	-	-	2,310	2,453	189	6,211	-	7,433	13,833	3,973	(10,379)	(6,406)
Pine Ridge Volunteer Fire	23,177	120	-	-	-	120	159	5,226	-	3,475	8,860	3,343	(1,924)	1,419
Pine Village Volunteer Fire	61,339	319	-	-	15,123	15,442	421	13,831	-	5,324	19,576	8,847	(997)	7,850
Pineville Volunteer Fire	124,846	649	-	-	4,785	5,434	856	28,151	-	1,434	30,441	18,007	3,856	21,863
Piney Point Volunteer Fire	68,292	355	-	-	44,449	44,804	468	15,399	-	-	15,867	9,850	21,105	30,955
Plainview Volunteer Fire	85,563	445	-	-	505	950	587	19,294	-	10,640	30,521	12,341	(4,434)	7,907
Pleasant Plains Volunteer Fire	88,228	458	-	-	6,200	6,658	605	19,894	-	9,274	29,773	12,726	(5,258)	7,468
Phumerville Volunteer Fire	60,220	313	-	-	3,354	3,667	413	13,579	-	11,777	25,769	8,686	(3,846)	4,840
Pocahontas Volunteer Fire	79,069	411	-	-	3,760	4,171	542	17,829	-	8,828	27,199	11,405	(1,331)	10,074
Pocahontas Volunteer Police	32,408	168	-	-	9,397	9,565	222	7,308	-	4,866	12,396	4,674	5,599	10,273
Ponca Volunteer Fire	37,082	193	-	-	8,230	8,423	254	8,362	-	2,162	10,778	5,349	(378)	4,971
Portland Volunteer Fire	23,177	120	-	-	-	120	159	5,226	-	1,560	6,945	3,343	(1,904)	1,439
Pottsville Volunteer Fire	88,765	461	-	-	4,722	5,183	609	20,015	-	3,846	24,470	12,803	1,312	14,115
Pottsville Volunteer Police	14,947	78	-	-	7,824	7,902	102	3,370	-	3,351	6,823	2,156	2,557	4,713
Prairie Grove Volunteer Fire	115,654	601	-	-	5,238	5,839	793	26,079	-	901	27,773	16,681	2,971	19,652
Prairie Grove Volunteer Police	14,135	73	-	-	-	73	97	3,187	-	926	4,210	2,039	929	2,968
Prescott Volunteer Fire	50,988	265	-	-	-	265	350	11,497	-	3,997	15,844	7,354	(5,303)	2,051
Pulaski Co Volunteer Fire	36,428	189	-	-	5,050	5,239	250	8,214	-	17,927	26,391	5,254	(6,602)	(1,348)
Pyatt Rural Fire & Def Assoc	64,626	336	-	-	1,935	2,271	443	14,572	-	651	15,666	9,321	940	10,261
Quail Creek Volunteer Fire	32,179	167	-	-	15,157	15,324	221	7,256	-	2,813	10,290	4,641	6,176	10,817
Quitman Volunteer	80,267	417	-	-	69,629	70,046	550	18,099	-	-	18,649	11,577	29,553	41,130

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, 2020

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
Ravenden Volunteer Fire	\$ 64,894	\$ 337	\$ -	\$ -	\$ 18,032	\$ 18,369	\$ 445	\$ 14,633	\$ -	\$ 12,882	\$ 27,960	\$ 9,360	\$ 1,191	\$ 10,551
Rector Volunteer Fire	106,998	556	-	-	4,434	4,990	734	24,127	-	16,603	41,464	15,433	(3,335)	12,098
Rector Volunteer Police	9,271	48	-	-	-	48	64	2,090	-	4,459	6,613	1,337	(421)	916
Redfield Volunteer Fire	133,730	695	-	-	14,585	15,280	917	30,155	-	1,315	32,387	19,289	9,762	29,051
Redfield Volunteer Police	9,271	48	-	-	8	56	64	2,090	-	508	2,662	1,337	(228)	1,109
Richwood Volunteer Fire	27,812	144	-	-	-	144	191	6,271	-	5,148	11,610	4,011	(3,191)	820
Rison Volunteer Fire	83,246	432	-	-	7,009	7,441	571	18,771	-	113	19,455	12,007	4,962	16,969
Riverdale Volunteer Fire	22,830	119	-	-	-	119	157	5,148	-	9,355	14,660	3,293	(4,203)	(910)
Rockport Volunteer Fire	60,567	315	-	-	3,190	3,505	415	13,657	-	10,852	24,924	8,736	(2,874)	5,862
Rogers Volunteer Police	-	-	-	-	2,327	2,327	-	-	-	3,848	3,848	-	(359)	-
Rondo Volunteer Fire	9,271	48	-	-	127	175	64	2,090	-	588	2,742	1,337	(237)	1,100
Rose Bud Volunteer Fire	97,302	505	-	-	11,482	11,987	667	21,941	-	2,138	24,746	14,034	4,984	19,018
Ross Van Ness - Wellford Volunteer Fire	73,818	383	-	-	3,612	3,995	506	16,645	-	9,699	26,850	10,647	(2,466)	8,181
Round Mountain Volunteer Fire	102,671	533	-	-	6,626	7,159	704	23,151	-	2,710	26,565	14,809	(3,529)	11,280
Ruddell Hill Volunteer Fire	36,775	191	-	-	476	667	252	8,292	-	8,300	16,844	5,304	(5,244)	60
Rudd's Crossing Volunteer Fire	46,353	241	-	-	-	241	318	10,452	-	4,306	15,076	6,686	(2,428)	4,258
Russell Volunteer Fire	46,353	241	-	-	4,181	4,422	318	10,452	-	12,085	22,855	6,686	(11,442)	(4,756)
Salem Volunteer Fire	106,455	553	-	-	559	1,112	730	24,004	-	3,840	28,574	15,355	(1,005)	14,350
Salem-Saline County Volunteer	134,234	697	-	-	11,933	12,630	920	30,268	-	615	31,803	19,361	4,460	23,821
Saratoga Volunteer Fire	9,271	48	-	-	-	48	64	2,090	-	5,514	7,668	1,337	(3,045)	(1,708)
Sardis Fire Protection District	64,082	333	-	-	3,402	3,735	439	14,450	-	10,254	25,143	9,243	(3,027)	6,216
Scotland Area Fire & Emergency	83,246	432	-	-	-	432	571	18,771	-	3,159	22,501	12,007	12,090	24,097
Scott Volunteer Fire	42,798	222	-	-	1,947	2,169	293	9,650	-	775	10,718	6,173	(3,640)	2,533
Seranton Rural Volunteer Fire	78,643	409	-	-	17	426	539	17,733	-	2,875	21,147	11,343	(2,482)	8,861
Se Jefferson Co Volunteer Fire	42,065	219	-	-	-	219	288	9,485	-	2,605	12,378	6,067	(551)	5,516
Searcy Volunteer Fire	9,271	48	-	-	-	48	64	2,090	-	333	2,487	1,337	(201)	1,136
Searcy Volunteer Police	32,565	169	-	-	-	169	223	7,343	-	8,918	16,484	4,697	(111)	4,586
Sedgwick Fire Improvement Dist.	32,486	169	-	-	1,078	1,247	223	7,325	-	8,738	16,286	4,686	(700)	3,986
Shady Grove Fire & Rescue	41,410	215	-	-	616	831	284	9,337	-	4,444	14,065	5,973	(1,072)	4,901
Shannon Hills Volunteer Fire	59,022	307	-	-	9,836	10,143	405	13,309	-	10,496	24,210	8,513	(9,106)	(593)
Shannon Hills Volunteer Police	18,541	96	-	-	-	96	127	4,181	-	8,128	12,436	2,674	(3,432)	(758)
Shaw Volunteer Fire Protection	64,776	337	-	-	1,402	1,739	444	14,606	-	6,795	21,845	9,343	1,058	10,401
Sheridan Volunteer Fire	129,946	675	-	-	10,482	11,157	891	29,301	-	21,366	51,558	18,743	(12,068)	6,675
Siloam Springs Volunteer Fire	18,502	96	-	-	8,088	8,184	127	4,172	-	3,148	7,447	2,669	(1,943)	726
Sixth District Volunteer Fire	79,730	414	-	-	3,493	3,907	547	17,978	-	34,800	53,325	11,500	(6,305)	5,195
Smackover Volunteer Fire	91,776	477	-	-	4,949	5,426	629	20,695	-	6,020	27,344	13,237	(868)	12,369
Smackover Volunteer Police	4,406	23	-	-	2,507	2,530	30	994	-	299	1,323	636	1,237	1,873
Snyrna Volunteer Fire	35,924	187	-	-	5,987	6,174	246	8,100	-	8,251	16,597	5,181	(3,612)	1,569
Snowball Volunteer Fire	61,189	318	-	-	3,483	3,801	420	13,797	-	4,071	18,288	8,826	(2,806)	6,020
South Carroll Co Fire Assoc	74,165	385	-	-	590	975	509	16,723	-	2,576	19,808	10,697	1,341	12,038
South Greene County Volunteer Fire	61,032	317	-	-	-	317	418	13,762	-	20,589	34,769	8,803	(15,333)	(6,530)
South Mountain Volunteer Fire	40,173	209	-	-	-	209	275	9,058	-	2,837	12,170	5,794	(1,475)	4,319
Southbend Volunteer Fire	112,485	584	-	-	10,005	10,589	771	25,364	-	5,488	31,623	16,224	16,541	32,765
Southridge Volunteer Fire	83,357	433	-	-	13,903	14,336	572	18,796	-	1,869	21,237	12,023	23,508	35,531
Southside Volunteer Fire	121,101	629	-	-	446	1,075	830	27,307	-	3,588	31,725	17,467	(294)	17,173
Sparkman Volunteer Fire	46,392	241	-	-	3,926	4,167	318	10,461	-	13,510	24,289	6,691	(6,616)	75

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, 2020

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 Police	\$ 13,906	\$ 72	\$ -	\$ -	\$ 684	\$ 756	\$ 95	\$ 3,136	\$ -	\$ 434	\$ 3,665	\$ 2,006	\$ 289	\$ 2,295
St. Francis Volunteer Fire	22,790	118	-	-	3,045	3,163	156	5,139	-	106	5,401	3,287	1,141	4,428
Stamps Volunteer Fire	101,551	528	-	-	9,684	10,212	696	22,899	-	1,856	25,451	14,647	894	15,541
Star City Volunteer Fire	83,436	433	-	-	-	433	572	18,814	-	9,711	29,097	12,034	(5,833)	6,201
Star City Volunteer Police	4,635	24	-	-	2,506	2,530	32	1,045	-	100	1,177	669	(1,231)	(562)
Stephens Volunteer Fire	59,951	311	-	-	1,330	1,641	411	13,518	-	5,389	19,318	8,647	597	9,244
Strawberry Volunteer Fire	55,781	290	-	-	6,460	6,750	382	12,578	-	15,308	28,268	8,046	(4,086)	3,960
Strickler Volunteer Fire	37,082	193	-	-	-	193	254	8,362	-	1,331	9,947	5,349	(805)	4,544
Strong Volunteer Fire	86,722	451	-	-	9,078	9,529	595	19,555	-	3,076	23,226	12,508	3,280	15,788
Stuttgart Volunteer Fire	14,371	75	-	-	2,834	2,909	99	3,240	-	3,640	6,979	2,073	(1,477)	596
Sulphur Rock Area Volunteer Fire	46,353	241	-	-	38,967	39,208	318	10,452	-	-	10,770	6,686	16,726	23,412
Sulphur Springs Volunteer Fire	28,198	146	-	-	-	146	193	6,358	-	2,707	9,258	4,067	914	4,981
Sulphur Springs Volunteer Police	22,830	119	-	-	19,663	19,782	157	5,148	-	-	5,305	3,293	8,359	11,652
Summit Volunteer Fire	78,761	409	-	-	15,721	16,130	540	17,760	-	-	18,300	11,360	5,402	16,762
Sunnyland Rural Volunteer Fire	54,773	285	-	-	-	285	376	12,351	-	2,734	15,461	7,900	(670)	7,230
Sunset Rural Volunteer Fire	41,718	217	-	-	-	217	286	9,407	-	1,460	11,153	6,017	(896)	5,121
Sweet Home Volunteer Fire	-	-	-	-	-	-	-	-	-	3,408	3,408	-	(2,835)	(2,835)
Swifton Volunteer Fire	62,308	324	-	-	1,704	2,028	427	14,050	-	8,354	22,831	8,987	(4,930)	4,057
Swifton Volunteer Police	196	1	-	-	476	477	1	44	-	566	611	28	(4)	24
Taylor Volunteer Fire	39,053	203	-	-	-	203	268	8,806	-	7,223	16,297	5,633	(5,671)	(38)
Texarkana Volunteer Police	4,635	24	-	-	729	753	32	1,045	-	163	1,240	669	1,307	1,976
Thomton Volunteer Fire	55,120	286	-	-	14,578	14,864	378	12,429	-	5,726	18,533	7,950	5,336	13,286
Tillar Volunteer Fire	64,894	337	-	-	3,903	4,240	445	14,633	-	1,607	16,685	9,360	4,902	14,262
Timbo Volunteer Fire	95,292	495	-	-	4,863	5,358	653	21,487	-	1,216	23,356	13,745	6,803	20,548
Tinsman Volunteer Fire	21,245	110	-	-	1,945	2,055	146	4,791	-	3,758	8,695	3,064	(2,222)	842
Tontitown Area Volunteer Fire	112,020	582	-	-	6,435	7,017	768	25,259	-	7,020	33,047	16,157	(3,977)	12,180
Tontitown Volunteer Fire	-	-	-	-	610	610	-	-	-	2,566	2,566	-	(64)	(64)
Tontitown Volunteer Police	54,000	281	-	-	11,735	12,016	370	12,176	-	2,707	15,253	7,789	(2,275)	5,514
Town of St. Charles Volunteer	46,353	241	-	-	-	241	318	10,452	-	2,379	13,149	6,686	6,287	12,973
Tracy Area Volunteer Fire	73,432	381	-	-	9,923	10,304	504	16,558	-	6,171	23,233	10,591	(2,372)	8,219
Trumann Volunteer Fire	64,855	337	-	-	4,210	4,547	445	14,624	-	3,377	18,446	9,354	(1,880)	7,474
Trumann Volunteer Police	9,467	49	-	-	5,772	5,821	65	2,135	-	4,150	6,350	1,365	595	1,960
Tuckerman Volunteer Fire	122,063	634	-	-	30,755	31,389	837	27,524	-	691	29,052	17,606	10,134	27,740
Tuckerman Volunteer Police	19,006	99	-	-	675	774	130	4,286	-	315	4,731	2,741	1,893	4,634
Tull Fire & Rescue	40,827	212	-	-	-	212	280	9,206	-	7,692	17,178	5,889	(5,704)	185
Turrell Volunteer Fire	13,906	72	-	-	1,355	1,427	95	3,136	-	484	3,715	2,006	2,439	4,445
Turtle Creek Volunteer Fire	106,998	556	-	-	63,695	64,251	734	24,127	-	-	24,861	15,433	31,645	47,078
Tyronza Volunteer Fire	87,992	457	-	-	10,492	10,949	603	19,841	-	364	20,808	12,692	4,396	17,088
Tyronza Volunteer Police	17,965	93	-	-	9,000	9,093	123	4,051	-	-	4,174	2,591	4,621	7,212
Umpire Volunteer Fire	29,200	152	-	-	-	152	200	6,584	-	10,498	17,282	4,212	(4,311)	(99)
Valley Springs Volunteer Fire	64,934	337	-	-	3,512	3,849	445	14,642	-	19,366	34,453	9,366	(4,130)	5,236
Van Buren Volunteer Police	23,524	122	-	-	3,717	3,839	161	5,304	-	1,531	6,996	3,393	244	3,637
Vandervoort Rural Volunteer Fire	50,988	265	-	-	-	265	350	11,497	-	5,982	17,829	7,354	(2,904)	4,450
Velvet Ridge Fire Protection District	61,189	318	-	-	1,730	2,048	420	13,797	-	495	14,712	8,826	2,805	11,631
Vilonia Volunteer Fire	103,293	537	-	-	10,578	11,115	708	23,291	-	15,828	39,827	14,899	(10,524)	4,375
Vilonia Volunteer Police	4,635	24	-	-	571	595	32	1,045	-	9,704	10,781	669	(5,871)	(5,202)

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, 2020

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
Viola Volunteer Fire	\$ 42,261	\$ 220	\$ -	\$ -	\$ 2,586	\$ 2,806	\$ 290	\$ 9,529	\$ -	\$ 11,764	\$ 21,583	\$ 6,096	\$ (2,721)	\$ 3,375
Wabaska Volunteer Fire	27,308	142	-	-	645	787	187	6,158	-	4,154	10,499	3,939	(839)	3,100
Waldo Volunteer Fire	9,578	50	-	-	-	50	66	2,160	-	11,553	13,779	1,382	(15,271)	(13,889)
Waldo Volunteer Police	9,271	48	-	-	3,886	3,934	64	2,090	-	43	2,197	1,337	843	2,180
Waldron Volunteer Fire	79,573	413	-	-	-	413	546	17,943	-	6,538	25,027	11,477	(4,148)	7,329
Walnut Ridge Volunteer Fire	55,820	290	-	-	-	290	383	12,587	-	8,652	21,622	8,051	(5,272)	2,779
Walnut Ridge Volunteer Police	13,906	72	-	-	641	713	95	3,136	-	8,590	11,821	2,006	(973)	1,033
Ward Volunteer Fire	51,414	267	-	-	2,736	3,003	353	11,593	-	2,892	14,838	7,416	(625)	6,791
Ward Volunteer Police	23,563	122	-	-	2,785	2,907	162	5,313	-	2,119	7,594	3,399	(84)	3,315
Warren Volunteer Fire	130,679	679	-	-	3,255	3,934	896	29,467	-	29,229	59,592	18,849	(8,776)	10,073
Washington Volunteer Fire	46,549	242	-	-	22,793	23,035	319	10,496	-	20	10,835	6,714	8,886	15,600
Water Valley Volunteer Fire	64,508	335	-	-	-	335	442	14,546	-	7,434	22,422	9,304	(5,537)	3,767
Watson Chapel Volunteer Fire	69,412	361	-	-	11,544	11,905	476	15,652	-	75,242	91,370	10,012	(14,753)	(4,741)
Wedington Volunteer Fire	126,312	656	-	-	6,576	7,232	866	28,482	-	4,590	33,938	18,219	(3,832)	14,387
Weiner Volunteer Fire	65,012	338	-	-	1,213	1,551	446	14,659	-	2,119	17,224	9,377	475	9,852
Weiner Volunteer Police	-	-	-	-	4,549	4,549	-	-	-	7,661	7,661	-	(718)	(718)
Wescon Volunteer Fire	103,136	536	-	-	1,026	1,562	707	23,256	-	5,474	29,437	14,876	(666)	14,210
Wesley Volunteer Fire	37,082	193	-	-	6,305	6,498	254	8,362	-	6,191	14,807	5,349	(3,393)	1,956
West Fork Volunteer Fire	148,795	773	-	-	-	773	1,020	33,551	-	14,923	49,494	21,462	1,430	22,892
West Fork Volunteer Police	37,082	193	-	-	1,394	1,587	254	8,362	-	5,120	13,736	5,349	1,846	7,195
West Memphis Volunteer Police	50,988	265	-	-	22,404	22,669	350	11,497	-	26	11,873	7,354	8,728	16,082
West Point Volunteer Fire	27,812	144	-	-	-	144	191	6,271	-	8,873	15,335	4,011	(4,870)	(859)
West Pulaski Volunteer Fire	215,352	1,119	-	-	34,258	35,377	1,477	48,559	-	37,454	87,490	31,061	6,933	37,994
Western Greene Co Fire	112,177	583	-	-	-	583	769	25,295	-	8,765	34,829	16,180	(5,668)	10,512
Western Grove Volunteer Fire	97,957	509	-	-	7,089	7,598	672	22,088	-	-	22,760	14,129	6,529	20,658
Wheatley Volunteer Fire	37,469	195	-	-	-	195	257	8,449	-	6,660	15,366	5,404	(6,936)	(1,532)
Wheatley Volunteer Police	-	-	-	-	-	-	-	-	-	-	-	-	(1,595)	(1,595)
Wheeler Volunteer Fire	88,614	460	-	-	961	1,421	608	19,981	-	12,089	32,678	12,781	(6,013)	6,768
White Bluff-Rye Hill Volunteer	111,058	577	-	-	3,322	3,899	762	25,042	-	8,153	33,957	16,018	3,484	19,502
White Hall Volunteer Fire	69,837	363	-	-	2,091	2,454	479	15,748	-	13,359	29,586	10,073	(3,678)	6,395
White Hall Volunteer Police	13,906	72	-	-	11,663	11,735	95	3,136	-	3,231	2,006	5,011	2,006	7,017
Whitehouse Volunteer Fire	78,957	410	-	-	5,009	5,419	541	17,804	-	6,139	24,484	11,388	4,458	15,846
Wickes Rvfd #2	31,714	165	-	-	6,340	6,505	217	7,151	-	26	7,394	4,574	2,571	7,145
Williams Junction Volunteer Fire	36,775	191	-	-	-	191	252	8,292	-	1,597	10,141	5,304	(1,761)	3,543
Wilmar Volunteer Fire	32,447	169	-	-	-	169	222	7,316	-	9,283	16,821	4,680	(3,488)	1,192
Wilmot Volunteer Fire	46,314	241	-	-	-	241	318	10,443	-	3,581	14,342	6,680	(3,040)	3,640
Wilson Volunteer Fire	29,940	156	-	-	-	156	205	6,751	-	13,901	20,857	4,318	(8,051)	(3,733)
Wilton Volunteer Fire	51,643	268	-	-	7,724	7,992	354	11,645	-	2,733	14,732	7,449	(2,622)	4,827
Winchester Volunteer Fire	23,641	123	-	-	4,096	4,219	162	5,331	-	4,535	10,028	3,410	6,112	9,522
Woodlawn Volunteer Fire	74,165	385	-	-	7,278	7,663	509	16,723	-	2,380	19,612	10,697	435	11,132
Wright-Pastoria Volunteer Fire	46,353	241	-	-	1,955	2,196	318	10,452	-	4,176	14,946	6,686	3,323	10,009
Wynne Volunteer Fire	64,279	334	-	-	1,808	2,142	441	14,494	-	801	15,736	9,271	98	9,369
Wynne Volunteer Police	308	2	-	-	974	976	2	69	-	2,773	2,844	44	83	127
Y-City Volunteer Fire	46,006	239	-	-	-	239	315	10,374	-	2,017	12,706	6,636	(1,942)	4,694
Yellville Volunteer Fire	69,994	364	-	-	423	787	480	15,783	-	10,476	26,739	10,096	(4,816)	5,280
Zinc Volunteer Fire	50,720	263	-	-	11,917	12,180	348	11,437	-	-	11,785	7,316	5,688	13,004
	<u>\$ 35,582,812</u>	<u>\$ 184,856</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,290,016</u>	<u>\$ 4,474,872</u>	<u>\$ 243,993</u>	<u>\$ 8,023,510</u>	<u>\$ -</u>	<u>\$ 4,629,642</u>	<u>\$ 12,897,145</u>	<u>\$ 5,132,315</u>	<u>\$ (246,100)</u>	<u>\$ 4,886,215</u>

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, 2020

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.

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- 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, \$6.96 per month, to a maximum of \$278.40 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.

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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
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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, 2020, are based on the ratio of each employer's contributions to total employer contributions of the group for the fiscal year ended December 31, 2020. 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
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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, 2020, were as follows:

	<u>Paid</u>	<u>Volunteer</u>	<u>Total</u>
Total pension liability	\$ 3,094,818,981	\$ 144,039,300	\$ 3,238,858,281
Plan's fiduciary net position	<u>2,407,334,337</u>	<u>108,456,488</u>	<u>2,515,790,825</u>
Net pension liability	<u>\$ 687,484,644</u>	<u>\$ 35,582,812</u>	<u>\$ 723,067,456</u>
Plan's fiduciary net position as a percentage of total pension liability	77.79%	75.30%	77.68%

Actuarial Assumptions

The total pension liability as of December 31, 2020, was determined by an actuarial valuation as of December 31, 2020, 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
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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 for the year ended December 31, 2020. The combining statement for plans administered by the System is as follows:

	Cost-Sharing Multiple- Employer	Agent Multiple- Employer	Total
Additions			
Contributions			
Member contributions	\$ 26,577,992	\$ 16,845	\$ 26,594,837
Employer contributions	93,919,327	39,364,703	133,284,030
Local plan administrative mergers and paid military time	98,204	13,984,737	14,082,941
	<u>120,595,523</u>	<u>53,366,285</u>	<u>173,961,808</u>
Total contributions			
Net investment income	<u>290,227,585</u>	<u>35,812,915</u>	<u>326,040,500</u>
Total additions	<u>410,823,108</u>	<u>89,179,200</u>	<u>500,002,308</u>
Deductions			
Benefits paid to participants	97,656,316	58,439,542	156,095,858
Administrative expenses	<u>3,492,486</u>	<u>442,922</u>	<u>3,935,408</u>
Total deductions	<u>101,148,802</u>	<u>58,882,464</u>	<u>160,031,266</u>
Net Increase in Net Position Restricted for Pensions	<u>309,674,306</u>	<u>30,296,736</u>	<u>339,971,042</u>
Net Position Restricted for Pensions, Beginning of Year	<u>2,206,116,519</u>	<u>268,395,062</u>	<u>2,474,511,581</u>
Net Position Restricted for Pensions, End of Year	<u>\$ 2,515,790,825</u>	<u>\$ 298,691,798</u>	<u>\$ 2,814,482,623</u>

Note 5: Additional Financial Information

Additional financial information is located in LOPFI's Comprehensive Annual Financial Report for the year ended December 31, 2020, which can be found on LOPFI's website at www.lopfiprb.com.

GASB 68
Proportionate Share
LOPFI Only

2020 GASB 68 - Proportionate Share - 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%
15032	Alexander Fire	\$ 97,651	0.11041%	\$ 759,041	\$ 326,068	\$ 1,295,866
15022	Alexander Police	78,042	0.08824%	606,620	260,592	1,035,647
24822	Alzheimer Police	10,548	0.01193%	81,990	35,221	139,976
20522	Altus Police	10,913	0.01234%	84,827	36,440	144,820
30222	Amity Police	10,944	0.01237%	85,068	36,543	145,231
41833	Arkadelphia Fire	106,210	0.12009%	825,570	354,648	1,409,447
64733	Ash Flat Fire	40,310	0.04558%	313,330	134,600	534,929
64722	Ash Flat Police	28,035	0.03170%	217,916	93,612	372,035
60422	Ashdown Police	113,679	0.12853%	883,627	379,588	1,508,563
70122	Atkins Police	85,490	0.09666%	664,514	285,461	1,134,485
80922	Augusta Police	57,547	0.06507%	447,313	192,156	763,671
82522	Austin Police	27,351	0.03092%	212,599	91,328	362,958
90622	Bald Knob Police	63,332	0.07161%	492,280	211,473	840,440
100732	Barling Fire	54,837	0.06200%	426,248	183,107	727,708
100722	Barling Police	90,922	0.10280%	706,737	303,600	1,206,569
110433	Batesville Fire	140,283	0.15861%	1,090,420	468,422	1,861,609
110422	Batesville Police	200,739	0.22696%	1,560,344	670,292	2,663,883
112022	Bauxite Police	14,531	0.01643%	112,949	48,521	192,832
120122	Bay Police	39,059	0.04416%	303,606	130,423	518,328
128732	Beaver Lake Fire	38,155	0.04314%	296,579	127,404	506,331
131732	Beebe Fire	8,368	0.00946%	65,044	27,942	111,047
140636	Bella Vista Fire	912,070	1.03123%	7,089,520	3,045,512	12,103,515
140626	Bella Vista Police	583,415	0.65963%	4,534,885	1,948,093	7,742,138
150333	Benton Fire	874,208	0.98842%	6,795,219	2,919,086	11,601,072
150322	Benton Police	872,052	0.98598%	6,778,460	2,911,887	11,572,461
160033	Bentonville Fire	1,523,177	1.72217%	11,839,655	5,086,071	20,213,137
160022	Bentonville Police	1,143,994	1.29345%	8,892,265	3,819,934	15,181,234
170822	Berryville Police	161,291	0.18236%	1,253,715	538,570	2,140,393
168633	Bethel Heights Fire	-	0.00000%	-	-	-
168622	Bethel Heights Police	41,734	0.04719%	324,398	139,355	553,826
175922	Black Rock Police	6,921	0.00783%	53,797	23,110	91,844
179133	Blytheville Fire	291,708	0.32982%	2,267,446	974,048	3,871,076
179122	Blytheville Police	316,284	0.35760%	2,458,476	1,056,110	4,197,209
188022	Bono Police	43,359	0.04902%	337,030	144,781	575,390
199622	Bradford Police	21,062	0.02381%	163,715	70,329	279,501
200322	Bradley Police	6,580	0.00744%	51,146	21,971	87,319
209733	Brinkley Fire	9,404	0.01063%	73,097	31,401	124,795
209723	Brinkley Police	59,114	0.06684%	459,493	197,389	784,465
212722	Brookland Police	60,378	0.06827%	469,318	201,609	801,239
219433	Bryant Fire	557,682	0.63054%	4,334,862	1,862,167	7,400,652
219422	Bryant Police	525,693	0.59437%	4,086,212	1,755,352	6,976,146
224032	Buford Fire	10,503	0.01188%	81,640	35,071	139,379
228332	Bull Shoals Fire	7,977	0.00902%	62,005	26,636	105,858
228322	Bull Shoals Police	23,426	0.02649%	182,090	78,222	310,872
258533	Cabot Fire	487,802	0.55153%	3,791,685	1,628,830	6,473,318
258522	Cabot Police	532,108	0.60162%	4,136,076	1,776,773	7,061,275
268233	Caddo Valley Fire	6,240	0.00706%	48,504	20,836	82,807
268222	Caddo Valley Police	30,448	0.03443%	236,672	101,670	404,057
277133	Camden Fire	281,740	0.31855%	2,189,965	940,764	3,738,797
277123	Camden Police	176,182	0.19920%	1,369,463	588,293	2,338,002
285222	Cammack Village Police	25,648	0.02900%	199,362	85,642	340,359
288722	Caraway Police	20,970	0.02371%	163,000	70,021	278,280
298422	Carlisle Police	37,590	0.04250%	292,187	125,518	498,834
309332	Cave City Fire	5,879	0.00665%	45,697	19,631	78,017
309322	Cave City Police	39,585	0.04476%	307,694	132,179	525,308
310722	Cave Springs Police	106,371	0.12027%	826,822	355,186	1,411,584
318233	Centerton Fire	250,918	0.28370%	1,950,386	837,845	3,329,777
318222	Centerton Police	252,868	0.28590%	1,965,543	844,357	3,355,654
319022	Central City Police	-	0.00000%	-	-	-
333632	Cherokee Village Fire	117,416	0.13276%	912,675	392,066	1,558,155
333622	Cherokee Village Police	66,633	0.07534%	517,938	222,496	884,245
334422	Cherry Valley Police	8,813	0.00996%	68,503	29,428	116,952
348422	Clarendon Police	28,928	0.03271%	224,857	96,594	383,886
357322	Clarksville Police	188,405	0.21302%	1,464,472	629,107	2,500,206
368932	Clinton Fire	6,651	0.00752%	51,698	22,208	88,261
368922	Clinton Police	56,076	0.06340%	435,879	187,245	744,150

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				7.00%	8.00%	6.00%
375122	Coal Hill Police	4,792	0.00542%	37,248	16,001	63,592
377822	Concord Police	3,234	0.00366%	25,138	10,799	42,916
378633	Conway Fire	1,428,878	1.61555%	11,106,669	4,771,196	18,961,753
378622	Conway Police	1,531,731	1.73184%	11,906,145	5,114,634	20,326,651
387522	Corning Police	47,533	0.05374%	369,474	158,718	630,781
397222	Cotter Police	20,057	0.02268%	155,903	66,973	266,164
406522	Cotton Plant Police	-	0.00000%	-	-	-
427833	Crossett Fire	236,677	0.26760%	1,839,690	790,293	3,140,794
427822	Crossett Police	154,709	0.17492%	1,202,553	516,592	2,053,047
455322	Dardanelle Police	93,737	0.10598%	728,618	312,999	1,243,926
476633	De Queen Fire	28,992	0.03278%	225,355	96,808	384,735
476622	De Queen Police	145,525	0.16454%	1,131,166	485,925	1,931,172
466922	Decatur Police	60,780	0.06872%	472,443	202,952	806,574
481222	Dermott Police	36,162	0.04089%	281,087	120,749	479,883
485522	Des Arc Police	63,802	0.07214%	495,933	213,043	846,677
486322	Devalls Bluff Police	61	0.00007%	474	204	809
496022	DeWitt Police	72,984	0.08252%	567,305	243,702	968,525
501022	Diaz Police	16,816	0.01901%	130,711	56,151	223,155
502922	Dierks Police	32,824	0.03711%	255,141	109,603	435,587
516922	Dover Police	52,255	0.05908%	406,178	174,486	693,444
536322	East Camden Police	6,270	0.00709%	48,737	20,936	83,205
546033	El Dorado Fire	449,747	0.50850%	3,495,883	1,501,759	5,968,313
546023	El Dorado Police	355,101	0.40149%	2,760,200	1,185,725	4,712,325
556832	Elkins Fire	16,164	0.01828%	125,643	53,974	214,502
556822	Elkins Police	91,959	0.10397%	714,797	307,062	1,220,331
561422	Elm Springs Police	54,907	0.06208%	426,792	183,341	728,637
585133	Eureka Springs Fire	122,478	0.13848%	952,021	408,969	1,625,330
585122	Eureka Springs Police	127,593	0.14426%	991,780	426,048	1,693,208
595922	Fairfield Bay Police	55,275	0.06250%	429,653	184,570	733,520
604132	Farmington Fire	89,467	0.10116%	695,427	298,741	1,187,261
604122	Farmington Police	193,911	0.21924%	1,507,270	647,492	2,573,273
614937	Fayetteville Fire	2,235,253	2.52727%	17,374,622	7,463,779	29,662,655
614927	Fayetteville Police	2,135,669	2.41468%	16,600,555	7,131,256	28,341,138
630032	Flippin Fire	15,470	0.01749%	120,248	51,656	205,293
630022	Flippin Police	58,853	0.06654%	457,464	196,517	781,002
635122	Foreman Police	-	0.00000%	-	-	-
644033	Forrest City Fire	240,482	0.27190%	1,869,267	802,998	3,191,287
644022	Forrest City Police	294,805	0.33332%	2,291,519	984,389	3,912,174
654833	Fort Smith Fire	2,306,598	2.60794%	17,929,186	7,702,008	30,609,430
654823	Fort Smith Police	1,466,093	1.65763%	11,395,941	4,895,461	19,455,610
665322	Friendship Police	2,076	0.00235%	16,137	6,932	27,549
693932	Gassville Fire	9,489	0.01073%	73,758	31,685	125,923
693922	Gassville Police	35,557	0.04020%	276,385	118,729	471,855
704822	Gentry Police	83,731	0.09467%	650,841	279,588	1,111,142
713722	Gillett Police	10,103	0.01142%	78,531	33,735	134,071
724222	Glenwood Police	23,477	0.02654%	182,487	78,393	311,549
726922	Goshen Police	44,583	0.05041%	346,544	148,868	591,633
733122	Gosnell Police	53,869	0.06091%	418,724	179,875	714,862
739033	Gravel Ridge Fire Protection Dist.	23,698	0.02679%	184,205	79,130	314,481
737432	Gravette Fire	58,427	0.06606%	454,153	195,095	775,348
737422	Gravette Police	113,915	0.12880%	885,461	380,376	1,511,695
743922	Green Forest Police	132,900	0.15026%	1,033,032	443,769	1,763,633
744732	Greenbrier Fire	-	0.00000%	-	-	-
746322	Greenland Police	45,010	0.05089%	349,863	150,294	597,300
747133	Greenwood Fire	14,824	0.01676%	115,227	49,499	196,720
747122	Greenwood Police	223,777	0.25301%	1,739,419	747,218	2,969,606
754422	Greers Ferry Police	36,538	0.04131%	284,010	122,005	484,873
776522	Hackett Police	7,384	0.00835%	57,396	24,656	97,988
804422	Hampton Police	17,546	0.01984%	136,385	58,588	232,842
813322	Hardy Police	32,545	0.03680%	252,972	108,672	431,884
823022	Harrisburg Police	42,675	0.04825%	331,713	142,497	566,313
834633	Harrison Fire	358,567	0.40541%	2,787,141	1,197,298	4,758,320
834622	Harrison Police	368,373	0.41650%	2,863,363	1,230,042	4,888,449
843522	Hartford Police	7,381	0.00835%	57,373	24,646	97,949
847832	Haskell Fire	4,112	0.00465%	31,963	13,730	54,568
847822	Haskell Police	61,880	0.06996%	480,993	206,625	821,171

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862133	Heber Springs Fire	31,089	0.03515%	241,655	103,810	412,563
862122	Heber Springs Police	143,564	0.16232%	1,115,923	479,377	1,905,149
865622	Hector Police	7,800	0.00882%	60,629	26,045	103,509
864833	Helena-West Helena Fire	204,052	0.23071%	1,586,096	681,354	2,707,847
864823	Helena-West Helena Police	139,102	0.15727%	1,081,240	464,478	1,845,936
866422	Hermitage Police	11,440	0.01293%	88,923	38,200	151,813
885022	Highfill Police	39,102	0.04421%	303,940	130,566	518,898
890732	Highland Fire	4,844	0.00548%	37,652	16,175	64,282
890722	Highland Police	23,721	0.02682%	184,383	79,207	314,787
900833	Holiday Island Fire	25,161	0.02845%	195,576	84,016	333,896
892322	Holly Grove Police	8,164	0.00923%	63,459	27,261	108,339
902433	Hope Fire	143,117	0.16181%	1,112,448	477,885	1,899,217
911337	Hot Springs Fire	1,144,770	1.29433%	8,898,297	3,822,525	15,191,532
911327	Hot Springs Police	1,399,796	1.58267%	10,880,614	4,674,087	18,575,824
921032	Hot Springs Village Fire	250,385	0.28310%	1,946,243	836,066	3,322,704
921022	Hot Springs Village Police	205,311	0.23213%	1,595,882	685,558	2,724,555
932633	Hoxie Fire	6,336	0.00716%	49,250	21,157	84,081
932622	Hoxie Police	36,023	0.04073%	280,007	120,285	478,039
941522	Hughes Police	18,926	0.02140%	147,112	63,196	251,155
951222	Humphrey Police	7,332	0.00829%	56,992	24,482	97,298
971722	Huntington Police	6,157	0.00696%	47,858	20,559	81,706
962822	Huntsville Police	77,789	0.08795%	604,654	259,747	1,032,290
981422	Huttig Police	7,050	0.00797%	54,800	23,541	93,556
1021933	Jacksonville Fire	838,416	0.94795%	6,517,008	2,799,572	11,126,098
1021922	Jacksonville Police	653,982	0.73942%	5,083,402	2,183,725	8,678,589
1031622	Jasper Police	13,296	0.01503%	103,350	44,397	176,443
1039132	Johnson Area Fire Departm	-	0.00000%	-	-	-
1038332	Johnson Fire	26,901	0.03042%	209,101	89,826	356,986
1038322	Johnson Police	116,775	0.13203%	907,692	389,926	1,549,649
1050233	Jonesboro Fire	1,617,692	1.82903%	12,574,320	5,401,668	21,467,387
1050223	Jonesboro Police	1,928,232	2.18014%	14,988,147	6,438,599	25,588,370
1058822	Judsonia Police	26,343	0.02978%	204,764	87,962	349,582
1061822	Junction City Police	8,935	0.01010%	69,452	29,835	118,571
1080422	Kensett Police	28,222	0.03191%	219,370	94,237	374,517
1083922	Kibler Police	17,078	0.01931%	132,747	57,025	226,632
1100222	Lake City Police	42,795	0.04839%	332,646	142,898	567,906
1103732	Lake Hamilton Fire	-	0.00000%	-	-	-
1104032	Lake Hamilton Fire Protection District	4,145	0.00469%	32,219	13,841	55,006
1120722	Lake Village Police	78,973	0.08929%	613,857	263,700	1,048,002
1111823	Lakeview Police	15,399	0.01741%	119,696	51,419	204,351
1086322	Lamar Police	21,631	0.02446%	168,138	72,229	287,052
1130422	Lavaca Police	28,094	0.03176%	218,375	93,809	372,818
1140122	Leachville Police	37,466	0.04236%	291,223	125,103	497,188
1150922	Lepanto Police	16,125	0.01823%	125,340	53,843	213,985
1152522	Lewisville Police	20,259	0.02291%	157,473	67,647	268,845
1161432	Lincoln Fire	8,629	0.00976%	67,073	28,813	114,510
1161422	Lincoln Police	67,650	0.07649%	525,843	225,891	897,741
1157622	Little Flock Police	77,641	0.08778%	603,503	259,253	1,030,326
1160633	Little Rock Fire	7,599,491	8.59231%	59,070,844	25,375,615	100,848,129
1160623	Little Rock Police	8,936,222	10.10368%	69,461,261	29,839,119	118,587,046
1180022	Lonoke Police	97,673	0.11043%	759,212	326,142	1,296,158
10010	LOPFI Staff	191,573	0.21660%	1,489,097	639,685	2,542,246
1190833	Lowell Fire	356,238	0.40278%	2,769,038	1,189,522	4,727,413
1190822	Lowell Police	193,392	0.21866%	1,503,236	645,759	2,566,385
1195922	Luxora Police	10,284	0.01163%	79,938	34,340	136,473
1218133	Magnolia Fire	119,549	0.13517%	929,254	399,188	1,586,461
1218122	Magnolia Police	219,291	0.24794%	1,704,549	732,239	2,910,075
1229733	Malvern Fire	197,493	0.22329%	1,535,113	659,453	2,620,807
1229722	Malvern Police	225,095	0.25450%	1,749,663	751,619	2,987,096
1248332	Manila Fire	424	0.00048%	3,296	1,416	5,627
1248322	Manila Police	39,573	0.04474%	307,601	132,139	525,149
1258022	Mansfield Police	23,938	0.02707%	186,070	79,932	317,666
1268832	Marianna Fire	14,663	0.01658%	113,975	48,962	194,584
1268822	Marianna Police	86,799	0.09814%	674,689	289,832	1,151,856
1278532	Marion Fire	41,636	0.04708%	323,637	139,028	552,526
1278526	Marion Police	281,475	0.31825%	2,187,905	939,879	3,735,280

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1288222	Marked Tree Police	48,740	0.05511%	378,856	162,749	646,798
1297122	Marmaduke Police	37,730	0.04266%	293,275	125,985	500,691
1305622	Marshall Police	22,718	0.02569%	176,587	75,858	301,476
1308022	Marvell Police	34,429	0.03893%	267,617	114,963	456,886
1318833	Maumelle Fire	515,070	0.58236%	4,003,639	1,719,881	6,835,174
1318823	Maumelle Police	407,539	0.46078%	3,167,801	1,360,822	5,408,197
1324232	Mayflower Fire	7,900	0.00893%	61,407	26,379	104,836
1324222	Mayflower Police	66,181	0.07483%	514,425	220,986	878,247
1328522	McCrary Police	35,626	0.04028%	276,921	118,960	472,771
1338233	McGehee Fire	101,377	0.11462%	788,003	338,510	1,345,311
1338222	McGehee Police	90,355	0.10216%	702,329	301,706	1,199,045
1358722	McRae Police	7,800	0.00882%	60,629	26,045	103,509
1377333	Mena Fire	31,602	0.03573%	245,642	105,523	419,371
1388922	Mineral Springs Police	17,669	0.01998%	137,341	58,999	234,474
1398622	Monette Police	39,758	0.04495%	309,039	132,757	527,604
1408733	Monticello Fire	103,858	0.11743%	807,288	346,794	1,378,235
1418422	Montrose Police	1,452	0.00164%	11,286	4,848	19,269
1421432	Morning Star FPA	5,460	0.00617%	42,441	18,232	72,456
1427332	Morrilton	8,573	0.00969%	66,638	28,626	113,767
1438933	Mountain Home Fire	336,992	0.38102%	2,619,439	1,125,257	4,472,012
1438922	Mountain Home Police	340,049	0.38447%	2,643,201	1,135,465	4,512,579
1447822	Mountain Pine Police	22,651	0.02561%	176,066	75,634	300,587
1452422	Mountain View Police	68,306	0.07723%	530,943	228,082	906,447
1436222	Mountainburg Police	7,450	0.00842%	57,909	24,876	98,864
1457522	Mulberry Police	24,075	0.02722%	187,135	80,389	319,484
1467222	Murfreesboro Police	23,765	0.02687%	184,725	79,354	315,371
1487733	Nashville Fire	8,926	0.01009%	69,382	29,805	118,451
1506733	Newport Fire	197,197	0.22296%	1,532,812	658,465	2,616,879
1506722	Newport Police	162,654	0.18390%	1,264,310	543,121	2,158,480
1509133	Nob Hill Fire	13,674	0.01546%	106,288	45,659	181,459
1536933	North Little Rock Fire	2,602,961	2.94302%	20,232,816	8,691,600	34,542,280
1536923	North Little Rock Police	2,513,286	2.84163%	19,535,772	8,392,164	33,352,259
1547433	Oak Grove Fire Protection Dist. #25	18,625	0.02106%	144,772	62,191	247,161
1555522	Ola Police	23,692	0.02679%	184,158	79,110	314,402
1566022	Oppelo Police	4,129	0.00467%	32,095	13,787	54,793
1576833	Osceola Fire	195,025	0.22050%	1,515,929	651,212	2,588,056
1576822	Osceola Police	311,679	0.35240%	2,422,681	1,040,734	4,136,099
1585732	Ozark Fire	23,733	0.02683%	184,477	79,247	314,946
1585722	Ozark Police	84,672	0.09573%	658,155	282,730	1,123,630
1599722	Pangburn Police	12,084	0.01366%	93,929	40,350	160,359
1616033	Paragould Fire	423,951	0.47934%	3,295,371	1,415,623	5,625,991
1616022	Paragould Police	547,535	0.61907%	4,255,990	1,828,285	7,265,997
1623322	Patterson Police	3,199	0.00362%	24,866	10,682	42,452
1627632	Pea Ridge	673	0.00076%	5,231	2,247	8,931
1627622	Pea Ridge Police	176,088	0.19909%	1,368,732	587,979	2,336,755
1628422	Perla Police	1,872	0.00212%	14,551	6,251	24,842
1631422	Perryville Police	49,068	0.05548%	381,406	163,844	651,151
1646233	Pine Bluff Fire	1,217,364	1.37640%	9,462,570	4,064,925	16,154,882
1646223	Pine Bluff Police	1,196,646	1.35298%	9,301,529	3,995,745	15,879,946
1657822	Plainview Police	2,448	0.00277%	19,028	8,174	32,486
1643822	Pleasant Plains Police	-	0.00000%	-	-	-
1665933	Pocahontas Fire	61,304	0.06931%	476,516	204,701	813,527
1665922	Pocahontas Police	154,272	0.17443%	1,199,156	515,133	2,047,248
1671322	Portland Police	7,686	0.00869%	59,743	25,664	101,996
1668322	Pottsville Police	61,356	0.06937%	476,920	204,875	814,217
1675632	Prairie Grove Fire	46,573	0.05266%	362,012	155,513	618,041
1675622	Prairie Grove Police	161,905	0.18306%	1,258,488	540,620	2,148,541
1685333	Pulaski Co Fire	381,145	0.43094%	2,962,640	1,272,689	5,057,939
1695022	Ravenden Police	6,567	0.00742%	51,045	21,928	87,147
1704322	Rector Police	34,934	0.03950%	271,542	116,649	463,587
1713222	Redfield Police	55,170	0.06238%	428,836	184,219	732,127
1714022	Rison Police	34,572	0.03909%	268,728	115,440	458,784
1720522	Rockport Police	41,657	0.04710%	323,800	139,098	552,804
1724833	Rogers Fire	1,940,691	2.19423%	15,084,991	6,480,201	25,753,706
1724822	Rogers Police	1,571,263	1.77654%	12,213,427	5,246,636	20,851,256
1733733	Russellville Fire	720,527	0.81466%	5,600,656	2,405,926	9,561,667

2020 GASB 68 - Proportionate Share - 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%
1733722	Russellville Police	616,133	0.69663%	4,789,202	2,057,342	8,176,319
1753122	Salem Police	37,879	0.04283%	294,433	126,483	502,669
1763933	Searcy Fire	540,901	0.61157%	4,204,423	1,806,134	7,177,961
1763922	Searcy Police	511,524	0.57835%	3,976,076	1,708,040	6,788,118
1765522	Shannon Hills Police	30,911	0.03495%	240,271	103,216	410,201
1774432	Sheridan Fire	-	0.00000%	-	-	-
1778722	Sherwood Police	970,286	1.09705%	7,542,033	3,239,903	12,876,063
1783333	Siloam Springs Fire	631,364	0.71385%	4,907,592	2,108,200	8,378,440
1783322	Siloam Springs Police	484,220	0.54748%	3,763,842	1,616,869	6,425,783
1793022	Smackover Police	82,825	0.09365%	643,799	276,563	1,099,119
1798126	Sparkman Police	7,236	0.00818%	56,245	24,162	96,024
1803133	Springdale Fire	1,993,869	2.25435%	15,498,344	6,657,769	26,459,398
1803122	Springdale Police	2,079,084	2.35070%	16,160,720	6,942,312	27,590,233
1813922	Stamps Police	16,582	0.01875%	128,892	55,369	220,049
1824422	Star City Police	41,559	0.04699%	323,038	138,771	551,504
1828722	Stephens Police	8,045	0.00910%	62,534	26,863	106,760
1843022	Strong Police	4,196	0.00474%	32,616	14,011	55,683
1854633	Stuttgart Fire	160,653	0.18164%	1,248,756	536,440	2,131,926
1854622	Stuttgart Police	211,589	0.23923%	1,644,681	706,521	2,807,866
1873222	Sulphur Police	13,872	0.01568%	107,827	46,320	184,087
1879122	Swifton Police	6,114	0.00691%	47,524	20,415	81,135
1892933	Texarkana Fire	828,699	0.93696%	6,441,477	2,767,126	10,997,150
1892923	Texarkana Police	980,957	1.10911%	7,624,979	3,275,533	13,017,672
1908932	Tontitown Fire	19,928	0.02253%	154,900	66,542	264,452
1908922	Tontitown Police	99,774	0.11281%	775,543	333,157	1,324,039
1922433	Trumann Fire	57,711	0.06525%	448,588	192,704	765,847
1922422	Trumann Police	167,329	0.18919%	1,300,648	558,732	2,220,519
1931322	Tuckerman Police	28,101	0.03177%	218,429	93,833	372,911
1937222	Tyronza Police	17,220	0.01947%	133,851	57,500	228,516
1941033	Van Buren Fire	536,051	0.60608%	4,166,724	1,789,939	7,113,600
1941022	Van Buren Police	462,131	0.52251%	3,592,144	1,543,111	6,132,654
1952632	Vilonia Fire	18,182	0.02056%	141,329	60,712	241,282
1952622	Vilonia Police	92,262	0.10432%	717,153	308,074	1,224,352
1991722	Waldo Police	5,018	0.00567%	39,005	16,756	66,591
2002822	Waldron Police	90,414	0.10223%	702,788	301,903	1,199,828
2011733	Walnut Ridge Fire	58,842	0.06653%	457,379	196,481	780,856
2011722	Walnut Ridge Police	65,158	0.07367%	506,473	217,570	864,671
2016832	Ward Fire	11,653	0.01318%	90,579	38,911	154,640
2016822	Ward Police	85,232	0.09637%	662,508	284,600	1,131,061
2021433	Warren Fire	22,267	0.02518%	173,081	74,352	295,492
2041922	Weiner Police	11,893	0.01345%	92,444	39,712	157,825
2050832	West Fork Fire	21,100	0.02386%	164,010	70,455	280,005
2050822	West Fork Police	55,515	0.06277%	431,518	185,371	736,705
2060533	West Memphis Fire	738,035	0.83445%	5,736,746	2,464,388	9,794,004
2060522	West Memphis Police	1,035,054	1.17028%	8,045,475	3,456,170	13,735,559
2070222	Wheatley Police	7,405	0.00837%	57,559	24,726	98,267
2081822	White Hall Police	170,877	0.19320%	1,328,227	570,579	2,267,603
2100822	Wilmot Police	17,836	0.02017%	138,639	59,557	236,690
2109122	Wilson Police	11,942	0.01350%	92,825	39,876	158,475
2119933	Wynne Fire	93,972	0.10625%	730,444	313,784	1,247,044
2119922	Wynne Police	181,036	0.20469%	1,407,193	604,501	2,402,416
		\$ 88,445,213	100.00000%	\$ 687,484,644	\$ 295,329,211	\$ 1,173,701,529

**Arkansas Local Police and Fire Retirement System
Schedule of LOPFI Paid Pension Amounts by Employer
As of and for the year ended December 31, 2020**

		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 Plan Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	
15032	Alexander Fire	\$ 759,041	0.110%	\$ 85,697	\$ -	\$ 21,159	\$ 303,220	\$ 410,076	\$ -	\$ 194,820	\$ -	\$ 194,820	\$ 146,008	\$ 161,665	\$ 307,673	\$ -	\$ -	
15022	Alexander Police	606,620	0.088%	68,489	-	16,910	279,240	364,639	-	155,699	-	155,699	116,688	135,198	251,886	-	-	
24822	Altheimer Police	81,990	0.012%	9,257	-	2,286	3,514	15,457	-	21,044	-	21,044	40,832	15,771	18,090	-	-	
25522	Altus Police	84,827	0.012%	9,577	-	2,365	19,422	34,664	-	23,772	-	23,772	16,317	9,226	25,543	-	-	
30222	Amity Police	85,068	0.012%	9,604	-	2,371	1,951	13,926	-	21,834	-	21,834	2,195	16,363	18,161	-	-	
41833	Arkadelphia Fire	825,570	0.120%	93,209	-	23,013	88,213	204,435	-	211,896	-	211,896	15,574	28,815	187,620	-	-	
64733	Ash Flat Fire	313,330	0.046%	35,376	-	8,734	-	44,110	-	80,421	-	80,421	16,359	10,200	50,702	-	-	
64722	Ash Flat Police	217,916	0.032%	24,603	-	6,075	17,578	48,256	-	55,932	-	55,932	1,264	7,186	49,104	-	-	
60422	Ashdown Police	883,627	0.129%	99,763	-	24,632	52,282	176,677	-	226,797	-	226,797	18,721	245,518	167,938	-	-	
70122	Atkins Police	664,514	0.097%	75,025	-	18,524	23,606	117,155	-	170,558	-	170,558	40,467	127,825	120,879	-	-	
80922	Augusta Police	447,313	0.065%	50,502	-	12,469	20,427	83,938	-	114,810	-	114,810	43,411	86,044	62,074	-	-	
82522	Austin Police	212,599	0.031%	24,003	-	5,926	37,388	67,317	-	54,567	-	54,567	3,745	10,193	51,088	-	-	
90622	Bald Knob Police	492,280	0.072%	55,579	-	13,723	45,252	114,554	-	126,352	-	126,352	-	40,166	134,860	-	-	
100732	Barling Fire	426,248	0.062%	48,124	-	11,882	26,228	86,234	-	109,403	-	109,403	26,081	135,484	85,805	-	-	
100722	Barling Police	706,737	0.103%	79,792	-	19,701	3,864	103,357	-	181,395	-	181,395	198,406	379,801	63,514	-	-	
110433	Batesville Fire	1,090,420	0.159%	123,111	-	30,396	7,881	161,388	-	279,874	-	279,874	48,709	328,583	121,695	-	-	
110422	Batesville Police	1,560,344	0.227%	176,166	-	43,495	7,906	227,567	-	400,488	-	400,488	92,857	493,345	342,978	-	-	
112022	Bauxite Police	112,949	0.016%	12,552	-	3,149	38,047	53,948	-	28,990	-	28,990	4,799	9,697	31,424	-	-	
120122	Bay Police	303,606	0.044%	34,278	-	8,463	20,853	63,594	-	77,925	-	77,925	7,142	58,401	68,685	-	-	
128732	Beaver Lake Fire	296,579	0.043%	33,484	-	8,267	46,238	87,989	-	76,122	-	76,122	30,507	106,629	86,283	-	-	
131732	Beebe Fire	65,044	0.009%	7,344	-	1,813	10,584	19,741	-	16,695	-	16,695	3,499	20,194	9,479	-	-	
140636	Bella Vista Fire	7,089,520	1.031%	800,421	-	197,624	215,211	1,213,256	-	1,819,641	-	1,819,641	72,452	1,892,093	1,463,728	-	-	
140626	Bella Vista Police	5,134,885	0.660%	511,997	-	126,412	200,050	838,459	-	1,163,952	-	1,163,952	-	872,322	1,020,127	-	-	
150333	Benton Fire	6,795,219	0.988%	767,194	-	189,420	75,128	1,031,742	-	1,744,103	-	1,744,103	196,627	1,940,730	1,274,244	-	-	
150322	Benton Police	6,778,460	0.986%	765,301	-	188,953	139,141	1,093,395	-	1,739,802	-	1,739,802	88,649	1,828,451	1,246,310	-	-	
160033	Bentonville Fire	11,839,655	1.722%	1,336,720	-	330,037	1,037,649	2,704,406	-	3,038,840	-	3,038,840	46,901	3,085,741	2,635,373	-	-	
160022	Bentonville Police	8,892,265	1.293%	1,003,954	-	247,877	440,533	1,692,364	-	2,282,345	-	2,282,345	142,593	2,424,938	1,961,843	-	-	
170822	Berryville Police	1,253,715	0.182%	141,547	-	34,948	32,180	208,675	-	321,768	-	321,768	21,768	241,162	243,557	-	-	
168633	Bethel Heights Fire	-	0.000%	-	-	-	-	-	-	-	-	-	-	-	(2,042)	-	-	
168622	Bethel Heights Police	324,398	0.047%	36,625	-	9,043	644	46,312	-	83,262	-	83,262	205,489	288,751	(74,370)	-	-	
175922	Black Rock Police	53,797	0.008%	6,074	-	1,500	3,716	11,290	-	13,808	-	13,808	669	10,348	10,624	-	-	
179133	Blytheville Fire	2,267,446	0.330%	255,999	-	63,206	80,541	399,746	-	581,977	-	581,977	40,830	622,807	455,433	-	-	
179122	Blytheville Police	2,458,476	0.358%	277,567	-	68,531	151,828	497,926	-	631,008	-	631,008	47,344	678,352	46,791	-	-	
188022	Bono Police	337,030	0.049%	38,051	-	9,395	12,651	60,097	-	86,504	-	86,504	252	86,930	6,302	-	-	
199622	Bradford Police	163,715	0.024%	18,484	-	4,564	10,868	33,916	-	42,020	-	42,020	34,355	31,492	24,759	-	-	
200322	Bradley Police	51,146	0.007%	5,775	-	1,426	29,583	36,784	-	13,128	-	13,128	18,036	31,164	2,893	-	-	
209733	Brinkley Fire	73,097	0.011%	8,253	-	2,038	9,559	11,250	-	18,762	-	18,762	2,845	14,061	(632)	-	-	
209723	Brinkley Police	459,493	0.067%	51,878	-	12,809	5,511	70,198	-	117,936	-	117,936	48,672	166,608	77,259	-	-	
212722	Brookland Police	469,318	0.068%	52,987	-	13,083	96,634	162,704	-	120,458	-	120,458	90,277	71,713	161,990	-	-	
219433	Bryant Fire	4,334,862	0.631%	489,414	-	120,837	610,251	1,112,613	-	1,112,613	-	1,112,613	122,079	1,234,692	750,508	-	-	
219422	Bryant Police	4,086,821	0.594%	461,506	-	113,302	406,305	708,378	-	1,048,793	-	1,048,793	95,028	1,143,821	803,016	-	-	
224032	Buford Fire	81,640	0.012%	9,217	-	2,276	19,297	30,790	-	20,954	-	20,954	15,704	15,704	30,867	-	-	
228332	Bull Shoals Fire	62,005	0.009%	7,001	-	1,728	-	8,729	-	15,915	-	15,915	2,837	18,752	9,193	-	-	
228322	Bull Shoals Police	182,090	0.026%	20,558	-	5,076	-	25,634	-	46,736	-	46,736	22,863	69,599	29,023	-	-	
258533	Cabot Fire	3,791,685	0.552%	428,089	-	105,695	4,552	538,336	-	973,398	-	973,398	47,157	1,020,355	695,883	-	-	
258522	Cabot Police	4,136,076	0.602%	466,971	-	115,295	3,640	585,906	-	1,061,591	-	1,061,591	122,465	1,184,056	795,608	-	-	
268233	Caddo Valley Fire	48,504	0.007%	5,476	-	1,352	2,155	8,983	-	12,449	-	12,449	8,147	20,596	6,147	-	-	
268222	Caddo Valley Police	236,672	0.034%	26,721	-	6,597	10,570	43,888	-	60,746	-	60,746	799	61,539	51,734	-	-	
277133	Camden Fire	2,189,965	0.319%	247,251	-	61,046	-	308,297	-	562,090	-	562,090	132,361	694,451	(84,644)	-	-	
277123	Camden Police	1,369,463	0.199%	154,615	-	38,175	139,289	332,079	-	351,495	-	351,495	24,217	375,712	32,326	-	-	
285222	Cammack Village Police	199,362	0.029%	22,508	-	5,557	18,606	46,671	-	51,169	-	51,169	38,349	18,999	19,350	-	-	
288722	Caraway Police	163,000	0.024%	18,403	-	4,544	2,578	25,252	-	41,837	-	41,837	15,063	56,900	(7,848)	-	-	
298422	Carlisle Police	292,187	0.008%	32,988	-	8,145	22,991	64,124	-	74,995	-	74,995	18,816	88,811	63,895	-	-	
309332	Cave City Fire	45,597	0.007%	5,159	-	1,274	5,107	7,294	-	11,875	-	11,875	1,294	8,790	4,771	-	-	
309322	Cave City Police	307,694	0.045%	34,739	-	8,577	10,878	54,194	-	78,975	-	78,975	8,577	59,188	64,652	-	-	
310722	Cave Springs Police	826,822	0.120%	93,550	-	23,048	167,988	284,386	-	212,217	-	212,217	2,676	214,893	223,322	-	-	
318233	Centerton Fire	1,950,386	0.284%	220,202	-	54,368	393,154	667,724	-	500,598	-	500,598	-	500,598	375,173	-	-	
318222	Centerton Police	1,965,543	0.286%	221,914	-	54,791	83,047	359,752	-	504,489	-	504,489	-	506,065	477,848	-	-	
319022	Central City Police	-	0.000%	-	-	-	-	-	-	-	-	-	1,246	1,246	(5,320)	-	-	
333632	Cherokee Village Fire	912,675	0.133%	103,043	-	25,441	-	128,484	-	234,252	-	234,252	34,965	269,218	144,522	-	-	
333622	Cherokee Village Police	517,938	0.075%	58,476	-	14,438	19,066	91,980	-	132,937	-	132,937	32,058	164,995	84,052	-	-	
334422	Cherry Valley Police	68,503	0.010%	7,734	-	1,910	2,357	12,001	-	17,583	-	17,583	2,608	20,191	182	-	-	
348422	Clarendon Police	224,857	0.033%	25,387	-	6,268	19,771	51,426	-	57,713	-	57,713	31,505	89,218	38,605	-	-	
357322	Clarksville Police	1,464,472	0.213%	165,342	-	40,823	40,069	249,234	-	375,881	-	375,881	133,908	509,789	227,347	-	-	
368932	Clinton Fire	51,698	0.008%	5,837	-	1,441	967	8,245	-	13,269	-	13,269	1,970	9,945	9,456	-	-	
368922	Clinton Police	435,879	0.063%	49,112	-	12,150	1,007	61,362	-	111,875	-	111,875	42,127	154,002	88,824	-	-	
375122	Coal Hill Police	37,248	0.005%	4,205	-	1,038	3,205	8,448	-	9,560	-	9,560	7,244	16,804	963	-	-	
377822	Concord Police	25,138	0.004%	2,838	-	701	3,131	6,670	-	6,452	-	6,452	21,332	27,784	(3,369)	-	-	
378633	Conway Fire	11,106,669	1.616%	1,253,965	-	309,605	-	1,563,570	-	2,850,707	-	2,850,707	550,402	3,401,109	3,274,411	-	-	
378622	Conway Police	11,906,145	1.732%	1,344,227	-	3												

**Arkansas Local Police and Fire Retirement System
Schedule of LOPFI Paid Pension Amounts by Employer
As of and for the year ended December 31, 2020**

Employer ID	Employer	Net Pension Liability	Employer Allocation Percentage	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
				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 Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Plan	Total Employer Pension Expense
466922	Decatur Police	472,443	0.069%	53,340	-	13,170	931	67,441	-	121,260	-	53,593	174,853	90,878	(18,849)	72,029
481222	Dermott Police	281,087	0.041%	31,735	-	7,825	5,375	44,945	-	72,146	-	74,307	146,453	54,069	(26,699)	27,370
485522	Des Arc Police	495,933	0.072%	55,992	-	13,834	55,782	125,598	-	127,289	-	-	127,289	95,597	(32,897)	128,294
485322	Devalls Bluff Police	474	0.000%	54	-	13	4,718	-	-	122	-	40,407	40,529	91	(22,654)	(22,563)
490222	Dewitt Police	567,305	0.083%	64,050	-	15,814	11,808	91,672	-	145,608	-	46,574	192,182	109,126	(26,431)	82,695
501022	Diaz Police	130,711	0.019%	14,758	-	3,644	2,694	21,096	-	33,549	-	20,847	54,396	25,143	(11,607)	13,536
502922	Dierks Police	255,141	0.037%	28,806	-	7,112	34,616	70,534	-	65,486	-	78,333	143,819	49,078	(15,005)	34,073
516922	Dover Police	406,178	0.059%	45,858	-	11,322	20,467	77,647	-	104,252	-	104,252	114,533	78,132	9,231	87,363
536322	East Camden Police	48,737	0.007%	5,502	-	1,359	557	7,418	-	12,509	-	5,240	17,749	9,375	(1,325)	8,050
546033	El Dorado Fire	3,495,883	0.509%	394,692	-	97,450	115,691	607,833	-	97,450	-	17,547	914,822	676,462	48,291	720,753
546023	El Dorado Police	2,760,200	0.401%	311,632	-	76,942	106,835	495,409	-	708,450	-	6,354	714,804	530,947	44,088	575,035
556832	Elkins Fire	125,643	0.018%	14,185	-	3,502	1,053	18,740	-	32,248	-	3,058	35,306	24,168	(848)	23,320
556822	Elkins Police	714,797	0.104%	80,702	-	19,925	198,737	299,364	-	183,464	-	6,435	189,899	137,497	77,905	215,402
561422	Elm Springs Police	426,792	0.062%	48,186	-	11,897	29,203	89,286	-	109,543	-	930	110,473	82,097	10,177	92,274
585133	Eureka Springs Fire	952,021	0.138%	107,485	-	26,538	39,684	173,707	-	244,352	-	8,383	252,735	183,129	6,637	189,766
585122	Eureka Springs Police	991,780	0.144%	111,974	-	27,646	3,429	143,049	-	254,557	-	74,121	328,678	190,777	(40,214)	150,563
595922	Fairfield Bay Police	429,653	0.062%	48,509	-	11,977	-	60,889	-	110,277	-	57,703	167,980	82,647	(25,371)	57,276
604122	Farmington Fire	695,427	0.101%	78,515	-	19,385	161,091	258,991	-	178,493	-	-	178,493	133,771	90,335	224,106
604122	Farmington Police	1,507,270	0.219%	170,174	-	42,016	186,223	398,413	-	386,865	-	-	386,865	289,936	90,801	380,737
614937	Fayetteville Fire	17,374,622	2.527%	1,961,629	-	484,327	49,968	2,495,924	-	4,459,479	-	798,555	5,258,034	3,342,151	(232,688)	3,109,463
614927	Fayetteville Police	16,600,555	2.415%	1,874,235	-	462,750	280,119	2,617,104	-	4,260,802	-	66,433	4,327,235	3,193,253	164,034	3,357,287
630032	Flippin Fire	120,248	0.017%	13,576	-	3,352	69,292	86,220	-	30,864	-	-	30,864	23,131	29,156	52,287
630022	Flippin Police	16,137	0.002%	1,822	-	450	2,250	4,522	-	7,446	-	7,446	124,862	87,997	13,669	101,666
635122	Foreman Police	-	0.000%	-	-	-	-	-	-	-	-	1,291	1,291	-	(11,638)	(11,638)
640433	Forrest City Fire	1,869,267	0.272%	211,044	-	52,107	62,378	325,529	-	479,778	-	5,396	485,174	359,569	(2,394)	357,175
640422	Forrest City Police	2,291,519	0.333%	258,717	-	63,877	73,331	395,925	-	588,156	-	34,851	623,007	440,793	2,296	443,089
654833	Fort Smith Fire	17,929,186	2.608%	2,024,240	-	499,786	111,422	2,635,448	-	4,601,817	-	274,304	4,849,121	3,448,826	(239,983)	3,208,843
654823	Fort Smith Police	11,395,941	1.658%	1,286,624	-	317,668	528,159	2,132,451	-	2,924,954	-	58,242	2,983,196	2,192,103	(50,977)	2,141,126
665322	Friendship Police	16,137	0.002%	1,822	-	450	2,250	4,522	-	7,446	-	7,446	5,168	3,104	558	3,662
693932	Gassville Fire	73,758	0.011%	8,327	-	2,056	12,186	22,569	-	18,931	-	6,015	24,946	14,188	(984)	13,204
693922	Gassville Police	276,385	0.040%	31,204	-	7,704	-	38,908	-	70,939	-	15,592	86,531	53,165	(11,684)	41,481
704822	Gentry Police	650,841	0.095%	73,481	-	18,143	84,638	176,262	-	167,049	-	5,003	172,052	125,195	24,798	149,993
713722	Gillett Police	78,531	0.011%	8,866	-	2,189	30,558	41,613	-	20,156	-	6,943	27,099	15,106	3,075	18,181
724222	Glenwood Police	182,487	0.027%	20,603	-	5,087	74,931	100,621	-	46,838	-	26,797	73,635	35,103	13,942	49,045
725922	Goshen Police	346,544	0.050%	39,125	-	9,660	83,995	132,780	-	88,946	-	-	88,946	66,661	44,072	110,733
733122	Gosnell Police	418,724	0.061%	47,275	-	11,672	46,269	105,216	-	107,472	-	27,889	135,361	80,545	55,031	135,576
739033	Gravel Ridge Fire Protection Dist.	184,205	0.027%	20,797	-	5,135	-	25,932	-	47,279	-	15,246	62,525	35,433	(8,215)	27,218
737432	Gravette Fire	454,153	0.066%	51,275	-	12,660	-	63,935	-	116,566	-	57,922	174,488	87,360	(18,292)	69,068
737422	Gravette Police	885,461	0.129%	99,970	-	24,683	10,215	134,868	-	227,268	-	31,688	258,956	170,326	(1,425)	168,901
743922	Green Forest Police	1,033,032	0.150%	116,631	-	28,796	96,556	242,083	-	265,144	-	4,685	269,829	198,712	44,585	243,297
744732	Greenbrier Fire	349,863	0.000%	-	-	-	-	-	-	18,789	-	-	18,789	-	(14,623)	(14,623)
744732	Greenland Police	39,500	0.051%	39,500	-	9,753	309	49,562	-	89,798	-	16,957	105,855	67,299	(7,592)	59,707
747133	Greenwood Fire	115,227	0.017%	13,009	-	3,212	7,025	23,246	-	29,575	-	577	30,152	22,165	3,240	25,405
747122	Greenwood Police	1,739,419	0.253%	196,384	-	48,487	2,938	247,809	-	446,450	-	46,610	493,060	334,591	(19,773)	314,818
754422	Greers Ferry Police	284,010	0.041%	32,065	-	7,917	13,672	53,654	-	72,896	-	9,986	82,882	54,632	5,099	59,731
776522	Hackett Police	57,396	0.008%	6,480	-	1,600	145	8,225	-	14,732	-	13,306	28,038	11,041	(6,275)	4,766
804422	Hampton Police	136,385	0.020%	15,398	-	3,802	8,705	27,905	-	35,005	-	32,290	67,295	26,235	(4,976)	21,259
813322	Hardy Police	252,972	0.037%	28,561	-	7,052	60,000	95,113	-	64,939	-	24,665	89,594	48,661	17,459	66,120
823022	Harrisburg Police	331,713	0.048%	37,451	-	9,247	15,652	62,350	-	85,139	-	22,775	107,914	63,808	(10,854)	52,954
834633	Harrison Fire	2,787,141	0.405%	314,674	-	77,693	57,266	449,633	-	715,365	-	82,825	798,190	538,129	(20,586)	515,543
834622	Harrison Police	2,863,363	0.416%	323,279	-	79,818	88,933	492,030	-	734,929	-	168,631	903,560	550,791	(7,022)	543,769
843522	Hartford Police	57,373	0.008%	6,477	-	1,599	1,652	9,728	-	14,726	-	9,776	24,502	11,036	(836)	10,200
847832	Haskell Fire	31,963	0.005%	3,609	-	891	-	4,500	-	8,204	-	683	8,887	6,148	(126)	6,022
847822	Haskell Police	480,326	0.070%	54,038	-	12,408	52,686	120,398	-	120,398	-	5,688	126,086	92,523	(28,571)	97,514
862133	Heber Springs Fire	241,655	0.035%	27,283	-	6,736	49,979	83,998	-	62,025	-	16,067	78,092	46,484	3,766	50,250
862122	Heber Springs Police	1,115,923	0.162%	125,990	-	31,107	-	157,097	-	286,420	-	76,879	363,299	214,657	(54,153)	160,504
865622	Hector Police	60,629	0.009%	6,845	-	1,690	35,348	43,883	-	15,562	-	1,082	16,644	11,663	11,046	22,709
864833	Helena-West Helena Fire	1,586,096	0.231%	179,073	-	44,213	105,117	408,403	-	407,097	-	23,113	430,210	305,099	65,696	370,795
864823	Helena-West Helena Police	1,081,240	0.157%	122,074	-	30,140	11,618	163,832	-	277,518	-	152,368	429,886	207,985	(31,791)	176,194
866422	Hermitage Police	88,923	0.013%	10,040	-	2,479	265	2,744	-	22,784	-	954	23,738	17,105	(2)	17,103
885022	Higfill Police	303,940	0.044%	34,315	-	8,472	76,878	119,665	-	78,011	-	2,767	80,778	58,465	(24,057)	82,522
890732	Highland Fire	37,652	0.005%	4,251	-	1,050	18,661	23,962	-	9,664	-	-	9,664	7,243	8,717	15,960
890722	Highland Police	184,383	0.027%	20,812	-	5,140	40,826	66,783	-	47,325	-	1,970	49,295	35,468	33,491	68,959
900833	Holiday Island Fire	195,576	0.028%	22,081	-	5,452	5,275	32,808	-	50,198	-	3,627	53,825	37,621	1,491	39,112
892322	Holly Grove Police	63,459	0.009%	7,165	-	1,769	15,780	24,714	-	16,288	-	5,936	22,224	12,907	(312)	11,895
902433	Hope Fire	1,112,448	0.162%	125,598	-	31,010	15,913	176,524	-	285,528	-	122,854	408,382	219,989	(94,673)	179,316
911322	Hot Springs Fire	8,898,297	1.294%	1,004,635	-	248,045	456,250	1,708,930	-	2,183,930	-	36,027	2,219,957	1,711,660	(138,680)	1,850,340
911322	Hot Springs Police	10,880,614	1.583%	1,228,443	-	303,303	198,670	1,730,416	-	2,792,687	-	38,740	2,831,427	2,092,975	(77,341)	2,170,316
921032	Hot Springs Village Fire	1,946,243	0.283%	219,735	-	54,253	126,865	400,853	-	499,535	-	53,242	552,777	374,376	(2,295)	372,081
921022	Hot Springs Village Police	1,595,882	0.232%	180,178	-	44,486	81,704	306,368	-	499,609	-	86,514	496,123	306,981	(27,088)	

**Arkansas Local Police and Fire Retirement System
Schedule of LOPFI Paid Pension Amounts by Employer
As of and for the year ended December 31, 2020**

Employer ID	Employer	Net Pension Liability	Employer Allocation Percentage	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense	
				Differences Between Expected and Actual Experience	Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Net Difference Between Proportion and Differences Between Employer Contributions and Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Net Difference Between Proportion and Differences Between Employer Contributions and Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Total Employer Pension Expense
1021922	Jacksonville Police	5,083,402	0.739%	573,926	-	141,703	715,629	1,304,738	-	586,092	1,890,830	977,834	437,222
1031622	Jasper Police	103,350	0.015%	11,668	-	2,881	27,020	26,526	-	4,216	30,742	19,880	21,179
1039132	Johnson Area Fire Departm	209,101	0.000%	-	-	-	-	-	-	132,391	132,391	-	(60,564)
1038322	Johnson Police	907,692	0.132%	23,608	-	8,299	154,805	53,669	-	40,222	93,691	-	51,448
1050233	Jonesboro Fire	12,574,320	1.829%	1,419,665	-	350,516	3,060,241	3,227,404	-	788,353	4,015,757	2,418,774	2,126,595
1050223	Jonesboro Police	14,988,147	2.180%	1,692,191	-	417,803	2,137,989	3,846,952	-	354,983	4,201,935	2,883,093	2,800,588
1058822	Judsonia Police	204,764	0.030%	23,118	-	5,708	54,933	52,556	-	8,095	60,651	39,388	36,331
1061822	Junction City Police	69,452	0.010%	7,841	-	1,936	14,712	17,826	-	589	18,415	13,360	12,022
1080422	Kensett Police	219,370	0.032%	24,767	-	6,115	10,676	41,558	-	14,276	70,581	42,198	34,837
1089322	Kibler Police	137,747	0.019%	14,987	-	3,700	14,987	34,072	-	4,497	38,569	25,535	22,337
1100222	Lake City Police	332,646	0.048%	37,556	-	9,273	4,914	51,743	-	85,379	89,088	63,987	62,450
1103732	Lake Hamilton Fire	-	0.000%	-	-	-	-	-	-	20,215	20,215	-	(9,036)
1104032	Lake Hamilton Fire Protection District	32,219	0.005%	3,638	-	898	19,535	24,071	-	8,270	8,270	6,198	7,957
1107722	Lake Village Police	613,857	0.089%	69,306	-	17,112	4,291	90,709	-	157,556	188,260	118,080	(3,316)
1111823	Lakeview Police	119,696	0.017%	13,534	-	3,337	18,057	34,908	-	30,722	12,801	43,523	23,025
1086322	Lamar Police	168,138	0.024%	18,963	-	4,687	24,755	43,155	-	46,815	32,943	32,943	32,657
1130422	Lavaca Police	218,375	0.032%	24,655	-	6,087	13,907	44,649	-	56,049	19,149	42,006	(9,283)
1140122	Leachville Police	291,223	0.042%	32,880	-	8,118	28,971	69,969	-	74,747	77,410	56,019	12,344
1150922	Lepanto Police	125,340	0.018%	14,151	-	3,494	11,615	29,260	-	32,170	17,627	49,797	1,068
1152522	Lewisville Police	157,473	0.023%	17,779	-	4,390	26,257	48,426	-	40,418	6,126	30,291	6,266
1161432	Lincoln Fire	67,073	0.010%	7,573	-	1,870	844	10,287	-	3,506	20,721	12,902	(2,211)
1161422	Lincoln Police	525,943	0.076%	59,369	-	14,658	39,255	134,282	-	134,966	139,742	101,150	125,131
1157622	Little Flock Police	603,503	0.088%	68,137	-	16,823	48,123	133,083	-	154,899	9,147	164,046	12,814
1160633	Little Rock Fire	59,070,844	8.592%	6,669,214	-	1,646,633	8,315,847	15,161,493	-	2,826,494	17,987,987	11,362,716	(1,141,640)
1160623	Little Rock Police	69,461,261	10.104%	7,842,316	-	1,936,272	735,524	10,514,112	-	17,828,353	464,090	18,292,443	316,165
1180022	Lonoke Police	759,212	0.110%	85,717	-	21,163	60,081	166,961	-	194,864	8,751	203,615	146,041
10010	LOPFI Staff	1,489,097	0.217%	168,122	-	41,509	40,671	250,302	-	382,201	407,269	286,440	(17,843)
1190833	Lowell Fire	2,769,038	0.403%	312,630	-	77,188	254,406	644,224	-	710,719	710,719	532,647	229,903
1190822	Lowell Police	1,503,236	0.219%	169,718	-	41,904	103,725	315,347	-	385,830	289,160	289,160	60,701
1195922	Luxora Police	79,938	0.012%	9,025	-	2,228	19,937	31,190	-	20,517	50,938	15,377	3,206
1218133	Magnolia Fire	929,254	0.135%	104,915	-	25,903	1,083	131,901	-	238,508	25,601	264,009	178,750
1218122	Magnolia Police	1,704,549	0.248%	192,447	-	47,515	11,399	251,361	-	437,500	43,995	481,495	327,884
1229733	Malvern Fire	1,535,113	0.223%	173,317	-	42,792	5,282	221,391	-	394,012	474,318	295,292	266,625
1229722	Malvern Police	1,749,663	0.255%	197,540	-	48,773	83,238	329,551	-	449,080	10,589	459,669	336,562
1248332	Manila Fire	3,296	0.000%	372	-	92	5,992	6,056	-	946	22,742	23,882	3,846
1248322	Manila Police	307,601	0.045%	34,729	-	8,575	12,010	55,314	-	78,951	24,097	103,048	59,170
1258022	Mansfield Police	186,070	0.027%	21,008	-	5,187	-	26,195	-	47,758	40,848	88,606	35,792
1268832	Marianna Fire	113,975	0.017%	12,868	-	3,177	23,858	39,903	-	29,254	33,682	21,924	4,714
1268822	Marianna Police	674,689	0.098%	76,174	-	18,807	1,770	96,751	-	173,170	29,904	203,074	129,782
1278532	Marion Fire	323,637	0.047%	36,539	-	9,022	11,116	36,677	-	83,067	30,622	113,689	62,254
1278522	Marion Police	2,187,905	0.318%	247,019	-	60,989	25,663	310,571	-	561,561	21,628	583,189	420,861
1288222	Marked Tree Police	378,856	0.055%	42,774	-	10,561	33,843	87,178	-	97,240	16,997	114,237	72,876
1297122	Marmaduke Police	293,275	0.043%	33,111	-	8,175	304	41,590	-	75,274	7,999	83,273	56,414
1305622	Marshall Police	176,587	0.026%	19,937	-	4,922	15,165	40,024	-	45,324	27,397	72,721	33,968
1308022	Marvell Police	267,617	0.039%	30,214	-	7,460	15,237	52,911	-	68,688	7,167	75,855	51,478
1318833	Maumelle Fire	4,003,639	0.582%	452,019	-	111,604	156,487	720,110	-	1,027,599	95,581	1,123,180	770,133
1318823	Maumelle Police	3,167,801	0.461%	357,651	-	88,304	77,547	523,502	-	813,068	124,630	937,698	600,352
1324232	Mayflower Fire	61,407	0.009%	6,933	-	1,712	1,612	10,257	-	15,761	2,686	18,447	11,812
1324222	Mayflower Police	514,425	0.075%	58,080	-	14,340	10,653	83,073	-	132,036	68,170	200,206	98,954
1328522	Mccrory Police	276,921	0.040%	31,265	-	7,719	8,986	47,970	-	71,076	80,053	53,268	(3,645)
1338233	McGehee Fire	788,003	0.115%	88,967	-	21,966	40,660	151,593	-	202,254	28,075	230,329	151,579
1338222	McGehee Police	702,329	0.102%	79,294	-	19,578	19,772	190,644	-	180,264	8,261	188,525	135,099
1338723	Mcree Police	60,839	0.009%	6,580	-	1,580	8,115	15,650	-	15,650	89,388	104,663	(17,965)
1377333	Mena Fire	245,642	0.036%	27,734	-	6,847	9,894	44,475	-	63,048	47,251	63,048	13,787
1388922	Mineral Springs Police	137,341	0.020%	15,506	-	3,828	13,823	33,157	-	35,251	3,176	26,419	1,888
1398622	Monette Police	309,039	0.045%	34,891	-	8,615	28,477	71,983	-	79,320	-	79,320	59,446
1408733	Monticello Fire	807,288	0.117%	91,144	-	22,504	34,745	148,393	-	207,204	8,876	216,080	155,289
1418422	Montrose Police	11,286	0.002%	1,274	-	315	417	2,006	-	2,897	2,528	5,425	2,171
1421432	Morning Star Fpa	42,441	0.006%	4,782	-	1,183	7,707	7,079	-	10,893	1,557	15,669	8,164
1421422	Morrilton Police	66,538	0.010%	7,524	-	1,858	5,200	61,412	-	17,104	12,818	12,818	18,085
1438933	Mountain Home Fire	2,619,439	0.381%	295,740	-	73,018	-	368,758	-	672,322	183,693	856,015	503,871
1438922	Mountain Home Police	2,643,201	0.384%	298,423	-	73,681	60,219	432,323	-	678,420	16,909	695,329	508,441
1447822	Mountain Pine Police	176,066	0.026%	19,878	-	4,908	59,729	84,515	-	45,190	42,666	87,856	33,868
1452422	Mountain View Police	530,943	0.077%	59,944	-	14,800	33,957	106,701	-	136,275	119,795	256,070	102,131
1436222	Mountainburg Police	57,909	0.008%	6,538	-	1,614	21,119	29,271	-	14,863	45,527	60,390	13,339
1457532	Mulberry Police	187,138	0.027%	21,138	-	5,216	19,315	45,669	-	48,031	55,697	65,997	12,344
1467222	Murfreesboro Police	184,725	0.027%	20,856	-	5,149	-	26,005	-	47,413	10,674	58,087	35,533
1487733	Nashville Fire	69,882	0.010%	7,833	-	1,934	3	9,770	-	17,808	26,828	44,636	13,346
1506733	Newport Fire	1,532,812	0.223%	173,508	-	42,728	45,815	261,601	-	393,421	20,131	413,552	294,849
1506722	Newport Police	1,264,310	0.184%	142,743	-	35,243	94,323	272,309	-	324,506	5,008	329,514	243,200
1509133	Nob Hill Fire	106,288	0.015%	12,000	-	2,963	24,462	39,425	-	27,281	1,076	28,357	20,445
1536933	North Little Rock Fire	20,332,816	2.943%	2,346,315	-	564,001	1,036,630	3,284,325	-	5,183,081	5,276,270	3,891,948	3,941,811
1536923	North Little Rock Police	19,535,772	2.842%	2,205,627	-	544,570	1,051,626	3,801,823	-	5,014,174	-	5,014,174	3,757,866
1547433	Oak Grove Fire Protection Dist. #25	144,772	0.021%	16,345	-	4,036	5,045	25,426	-	37,158	8,305	45,463	36,227
1555													

**Arkansas Local Police and Fire Retirement System
Schedule of LOPFI Paid Pension Amounts by Employer
As of and for the year ended December 31, 2020**

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	Changes of Assumptions	Total Deferred Outflows of Resources	Changes in Proportion and Differences Between Employer Contributions and Share of Plan		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	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 Plan		Total Employer Pension Expense		
								Contributions and Share of Plan	Total Deferred Outflows of Resources						Contributions	Proportionate Share of Plan Pension Expense			
1576822	Osceola Police	2,422,681	0.352%	273,525	-	67,534	45,983	387,042	-	621,820	-	104,316	726,136	466,203	(32,646)	433,377			
1585732	Ozark Fire	184,477	0.027%	20,828	-	5,142	5,586	31,556	-	47,349	-	5,160	52,509	35,486	(586)	34,900			
1585722	Ozark Police	658,155	0.096%	74,307	-	18,346	94,308	186,961	-	168,926	-	3,628	172,554	126,620	44,961	171,563			
1597722	Pangburn Police	93,929	0.014%	10,605	-	2,618	2,618	23,912	-	24,108	-	9,947	34,055	18,068	(6,748)	11,320			
1616033	Paragould Fire	3,295,371	0.479%	372,054	-	91,860	233,092	697,006	-	845,811	-	12,053	857,864	633,892	83,313	171,205			
1616022	Paragould Police	4,255,990	0.619%	480,510	-	118,638	3,982	603,130	-	1,092,369	-	125,200	1,217,569	818,674	(44,653)	774,021			
1623322	Patterson Police	24,866	0.004%	2,807	-	693	16,105	19,605	-	6,382	-	41,159	47,541	4,783	(10,177)	(5,394)			
1627632	Pea Ridge	5,231	0.001%	591	-	146	4,084	4,821	-	1,343	-	-	1,343	1,006	2,426	-			
1627622	Pea Ridge Police	1,368,732	0.199%	154,533	-	38,154	47,006	239,693	-	351,307	-	61,157	412,464	263,287	4,471	267,758			
1628422	Perla Police	14,551	0.002%	1,643	-	406	5,695	5,695	-	3,735	-	9,825	6,090	2,799	(119)	2,680			
1631422	Perryville Police	381,406	0.053%	43,061	-	10,632	21,085	74,778	-	97,894	-	35,307	133,201	73,366	6,235	79,601			
1646233	Pine Bluff Fire	9,627,570	1.376%	1,068,343	-	263,774	516,501	1,848,618	-	2,428,723	-	20,476	2,449,199	1,820,203	130,201	1,950,404			
1646223	Pine Bluff Police	9,301,529	1.353%	1,050,161	-	259,285	308,113	1,617,559	-	2,387,389	-	401,835	2,789,224	1,789,259	(284,767)	1,504,457			
1657822	Plainview Police	19,028	0.003%	2,148	-	530	11,957	14,635	-	4,884	-	9,720	14,604	3,660	(3,159)	501			
1643822	Pleasant Plains Police	-	0.000%	-	-	-	-	-	-	-	-	707	707	-	(5,218)	-			
1665933	Pocahontas Fire	476,516	0.069%	53,800	-	13,283	-	67,083	-	122,306	-	77,109	199,415	91,662	(40,895)	50,767			
1665922	Pocahontas Police	1,199,156	0.169%	135,267	-	33,427	44,111	212,925	-	307,781	-	9,047	316,830	230,668	20,278	250,946			
1671322	Portland Police	59,743	0.009%	6,745	-	1,665	9,638	18,048	-	15,334	-	1,860	17,194	11,492	20,951	-			
1668322	Pottsville Police	476,920	0.069%	53,845	-	13,294	47,154	114,293	-	122,409	-	122,409	91,740	28,878	120,618	-			
1675632	Prairie Grove Fire	362,012	0.053%	40,872	-	10,091	170,300	221,263	-	92,916	-	1,788	94,704	69,636	58,945	128,581			
1675622	Prairie Grove Police	1,258,488	0.183%	142,086	-	35,081	65,223	242,390	-	323,011	-	20,352	343,363	242,800	25,312	267,392			
1685533	Pulaski Co Fire	2,962,640	0.431%	334,488	-	82,585	168,013	585,086	-	760,410	-	9,114	769,524	569,888	54,779	624,667			
1695022	Ravenden Police	51,045	0.007%	5,763	-	1,423	54	7,240	-	13,102	-	9,019	22,121	9,819	(3,893)	5,926			
1704322	Rector Police	271,542	0.039%	30,658	-	7,569	26,690	64,917	-	69,696	-	42,535	112,231	52,233	(11,192)	41,041			
1713222	Redfield Police	428,836	0.062%	48,416	-	11,954	15,163	75,533	-	110,068	-	12,299	122,367	2,549	(85,039)	-			
1714022	Rison Police	268,728	0.039%	30,340	-	7,491	97,290	135,121	-	68,973	-	24,845	93,818	51,692	14,386	66,078			
1720522	Rockport Police	323,800	0.047%	36,558	-	9,026	29,414	74,998	-	83,109	-	102,348	185,457	62,286	(43,982)	43,982			
1724833	Rogers Fire	15,084,991	2.194%	1,703,125	-	420,503	360,271	2,483,899	-	3,871,808	-	112,870	3,984,678	2,901,722	55,724	2,957,446			
1724822	Rogers Police	12,213,427	1.777%	1,378,920	-	340,456	181,124	1,900,500	-	3,154,775	-	119,903	3,254,678	2,340,353	(73,000)	2,276,353			
1737333	Russellville Fire	5,600,656	0.815%	632,325	-	156,121	248,635	1,037,081	-	1,437,500	-	43,886	1,481,386	1,077,332	50,988	1,128,320			
1737322	Russellville Police	4,789,202	0.697%	540,710	-	133,502	26,404	700,616	-	1,229,227	-	262,350	1,491,577	921,242	(153,361)	767,881			
1753122	Salem Police	294,433	0.043%	33,242	-	8,207	30,382	71,831	-	75,271	-	14,370	89,641	56,637	2,348	58,985			
1763933	Searcy Fire	4,204,423	0.612%	474,688	-	117,201	151,548	743,437	-	1,079,134	-	243,630	1,322,764	808,755	(37,690)	771,065			
1763922	Searcy Police	3,976,076	0.578%	448,907	-	110,835	111,601	571,343	-	1,020,525	-	131,865	1,152,390	764,831	(104,621)	660,210			
1765522	Shannon Hills Police	240,271	0.035%	27,127	-	6,698	6,796	40,621	-	61,670	-	100,478	162,148	46,218	(28,057)	18,161			
1774432	Sheridan Fire	-	0.000%	-	-	-	-	-	-	-	-	-	14,929	-	(5,270)	-			
1778722	Sherwood Police	7,542,033	1.097%	851,510	-	210,238	74,143	1,135,891	-	1,935,785	-	139,444	2,075,129	1,540,772	(143,239)	1,307,533			
1783333	Siloam Springs Fire	4,907,592	0.714%	554,077	-	136,802	20,753	711,632	-	1,259,613	-	268,026	1,527,639	944,016	(77,571)	866,445			
1783322	Siloam Springs Police	3,763,842	0.547%	424,945	-	104,919	186,997	716,861	-	966,051	-	159,369	1,125,420	724,006	10,387	734,393			
1793022	Smackover Police	643,799	0.094%	72,686	-	17,946	73,461	164,093	-	165,241	-	527	165,768	123,840	35,940	159,780			
1798126	Sparkman Police	56,245	0.008%	6,530	-	1,568	25,549	33,467	-	34,436	-	14,436	10,819	12,619	25,438	-			
1803133	Springdale Fire	15,498,344	2.254%	1,749,793	-	432,025	35,502	2,217,320	-	3,977,302	-	160,489	4,138,391	2,981,233	(130,948)	2,850,285			
1803122	Springdale Police	16,160,720	2.351%	1,824,577	-	450,489	47,009	2,322,075	-	4,147,512	-	693,671	4,841,583	3,108,647	(344,775)	2,763,872			
1813922	Stamps Police	128,892	0.019%	14,552	-	3,593	351	18,496	-	33,082	-	42,498	75,580	24,793	(14,947)	9,846			
1824422	Star City Police	323,038	0.047%	36,472	-	9,005	6,693	52,170	-	82,913	-	26,615	109,528	62,139	(1,553)	60,586			
1828722	Stephens Police	62,534	0.009%	7,060	-	1,743	21,106	29,909	-	16,050	-	-	16,050	12,029	12,678	24,707			
1843022	Strong Police	32,616	0.005%	3,682	-	909	-	4,591	-	8,371	-	2,065	10,436	6,274	(443)	5,831			
1854633	Stuttgart Fire	1,248,756	0.182%	140,987	-	34,810	83,933	259,730	-	320,513	-	3,941	324,454	240,208	33,583	273,791			
1854622	Stuttgart Police	1,644,681	0.239%	185,688	-	45,846	23,868	254,902	-	422,134	-	96,681	518,815	316,368	(19,328)	297,040			
1873222	Sulphur Police	107,827	0.016%	12,174	-	3,006	19,997	35,177	-	27,676	-	73,781	101,457	20,741	(7,636)	13,105			
1879122	Swifton Police	47,524	0.007%	5,366	-	1,325	1,702	8,393	-	12,998	-	28,171	40,369	9,142	(12,374)	(3,232)			
1892933	Texarkana Fire	6,441,477	0.937%	727,255	-	179,560	27,772	934,587	-	1,653,310	-	244,065	1,897,375	1,239,071	(63,111)	1,175,960			
1892923	Texarkana Police	7,624,979	1.109%	860,875	-	212,551	64,992	1,138,418	-	1,957,075	-	64,131	2,021,206	1,466,727	18,821	1,485,548			
1903933	Tontitown Fire	154,889	0.021%	15,489	-	4,318	48,728	62,535	-	17,535	-	30,758	25,796	26,993	53,983	-			
1908922	Tontitown Police	775,543	0.113%	87,560	-	21,619	95,349	204,528	-	199,056	-	-	199,056	149,182	58,848	207,666			
1922433	Trumann Fire	448,588	0.065%	50,646	-	12,505	1,893	65,044	-	115,137	-	4,201	119,338	86,290	1,624	87,914			
1922422	Trumann Police	1,300,648	0.189%	146,846	-	36,256	946	184,048	-	333,833	-	138,007	471,840	250,190	(71,160)	179,030			
1931322	Tuckerman Police	218,429	0.032%	24,661	-	6,089	9,620	40,370	-	56,063	-	23,749	79,812	42,017	(1,488)	40,529			
1937222	Tyronza Police	133,851	0.019%	15,112	-	3,731	6,949	25,792	-	34,355	-	11,211	45,566	25,747	(6,535)	19,212			
1940533	Van Buren Fire	4,166,724	0.606%	470,431	-	116,150	49,244	635,825	-	1,069,658	-	35,767	1,105,425	801,594	(2,869)	798,625			
1941022	Van Buren Police	3,592,844	0.523%	403,230	-	100,133	146,446	602,150	-	921,982	-	1,018,582	690,978	679,654	(62,865)	616,843			
1952632	Vilonia Fire	141,329	0.021%	15,956	-	3,940	11,186	31,082	-	36,274	-	3,302	39,576	27,186	10,169	37,355			
1952622	Vilonia Police	717,153	0.104%	80,968	-	19,991	5,991	122,657	-	184,009	-	103,001	287,070	137,590	(34,864)	103,086			
1991722	Waldo Police	39,005	0.006%	4,404	-	1,087	7,348	12,839	-	10,011	-	6,669	16,680	7,503	847	8,350			
2002822	Waldron Police	702,788	0.102%	79,346	-	19,591	15,535	114,472	-	180,382	-	29,519	209,901	135,187	(4,009)	131,178			
2011733	Walnut Ridge Fire	457,379	0.067%	51,639	-	12,750	4,245	68,634	-	117,394	-	5,458	122,852	87,991	5,142	93,123			
2011722	Walnut Ridge Police	506,473	0.074%	57,182	-	14,118	6,297	77,597	-	129,995	-	16,131	146,126	97,424	7,153	104,677			
2016832	Ward Fire	90,579	0.013%	10,227	-	2,525	12,007	24,759	-	23,249	-	13,381	36,630	17,424	(3,485)	13,939			
2016822	Ward Police	662,508																	

**Arkansas Local Police and Fire Retirement System
Schedule of LOPFI Paid Pension Amounts by Employer
As of and for the year ended December 31, 2020**

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	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense
2109122	Wilson Police	92,825	0.014%	10,480	-	2,588	1,889	14,957	-	23,825	-	40,285	64,110	17,856	(4,060)	13,796
2119933	Wynne Fire	730,444	0.106%	82,469	-	20,362	25,517	128,348	-	187,480	-	15,241	202,721	140,507	14,537	155,044
2119922	Wynne Police	1,407,193	0.205%	158,875	-	39,226	93,563	791,664	-	361,179	-	7,886	369,065	270,685	37,518	308,203
	TOTAL	\$ 687,484,644	100.00%	\$ 77,618,366	\$ -	\$ 19,164,016	\$ 19,508,446	\$ 116,290,828	\$ -	\$ 176,454,113	\$ -	\$ 19,531,240	\$ 195,985,353	\$ 132,243,307	\$ (816,710)	\$ 131,426,597

**Arkansas Local Police and Fire Retirement System
 Annual GASB No. 68 Disclosures as of December 31, 2020
 Schedule of LOPPI Paid 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								
			2021	2022	2023	2024	2025	Thereafter	Total	2021	2022	2023	2024	2025	Thereafter	Total	2021	2022	2023	2024	2025	Thereafter	Total				
739033	Sigvard Ridge Fire Protection Dist.	0.027%	(4,909)	(5,862)	(10,891)	(6,931)	-	(6,931)	1,547	(8,931)	(12,224)	(6,931)	-	-	(12,247)	(5,565)	(5,020)	(3,667)	-	-	-	-	-	-	(15,246)	116	
737482	Gavette Fire	0.066%	(21,226)	(26,489)	(45,751)	(17,087)	-	(110,533)	4,059	(2,069)	(37,534)	(17,087)	-	-	(52,611)	(25,281)	(24,420)	(8,127)	-	-	-	-	-	-	(57,922)	117	
737422	Gavette Police	0.129%	2,773	(18,003)	(75,543)	(33,135)	-	(104,088)	7,914	(4,034)	(73,180)	(33,135)	-	-	(110,415)	(52,483)	(51,999)	(2,363)	-	-	-	-	-	-	(121,473)	118	
731206	Forest Fire Police	0.150%	(7,753)	(32,940)	(89,372)	(38,867)	-	(236,932)	1,104	(5,766)	(186,867)	(38,867)	-	-	(232,540)	(91,317)	(91,317)	3,851	-	-	-	-	-	-	(38,904)	119	
744732	Greenvier Fire	0.000%	(13,617)	(5,172)	-	-	-	(18,789)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(18,789)	120	
746322	Greenland Police	0.051%	(6,039)	(7,641)	(31,470)	(13,143)	-	(66,293)	3,127	(1,594)	(28,515)	(13,143)	-	-	(40,945)	(7,146)	(6,047)	(2,555)	-	-	-	-	-	-	(51,748)	121	
747131	Greenwood Fire	0.017%	4,476	1,500	(8,147)	(4,335)	-	(6,966)	1,039	(5,526)	(15,330)	(4,335)	-	-	(14,647)	1,625	1,376	-	-	-	-	-	-	-	6,448	122	
747122	Greenwood Police	0.253%	1,418	(24,184)	(57,040)	(65,445)	-	(245,513)	15,547	(7,924)	(143,777)	(65,445)	-	-	(201,179)	(141,129)	(146,260)	(131,283)	-	-	-	-	-	-	(43,672)	123	
754422	Greens Ferry Police	0.041%	4,131	(2,475)	(20,198)	(10,686)	-	(29,228)	2,338	(1,294)	(23,472)	(10,686)	-	-	(32,614)	1,593	(1,181)	3,274	-	-	-	-	-	-	3,486	124	
756222	Haskell Police	0.008%	(5,655)	(5,933)	(6,096)	(2,599)	-	(20,283)	512	(261)	(6,744)	(2,599)	-	-	(6,650)	(6,650)	(6,650)	(3,325)	-	-	-	-	-	-	(13,615)	125	
804422	Hampton Police	0.020%	(4,770)	(8,375)	(21,114)	(5,313)	-	(39,590)	1,219	(621)	(11,272)	(5,313)	-	-	(19,505)	(15,879)	(7,754)	(9,842)	-	-	-	-	-	-	(23,585)	126	
813322	Hardy Police	0.037%	15,940	23,503	(33,906)	(9,518)	-	6,019	2,261	(1,152)	(20,807)	(9,518)	-	-	(29,346)	43,183	24,655	(2,999)	-	-	-	-	-	-	35,335	127	
843522	Harrison Police	0.028%	(1,865)	(3,743)	(6,907)	(2,599)	-	(14,747)	512	(261)	(6,744)	(2,599)	-	-	(6,650)	(6,650)	(6,650)	(3,325)	-	-	-	-	-	-	(18,244)	128	
843622	Harrison Police	0.405%	(9,173)	(19,889)	(214,630)	(104,865)	-	(348,573)	24,911	(12,697)	(260,347)	(104,865)	-	-	(322,988)	(34,084)	(7,192)	15,717	-	-	-	-	-	-	(25,559)	129	
843622	Harrison Police	0.416%	19,072	(36,471)	(286,398)	(107,783)	-	(441,530)	25,591	(13,044)	(266,446)	(107,783)	-	-	(331,832)	(63,199)	(23,427)	(49,752)	-	-	-	-	-	-	(79,698)	130	
847822	Haskell Fire	0.005%	(161)	(367)	(2,656)	(1,203)	-	(4,387)	387	(145)	(5,642)	(1,203)	-	-	(7,044)	(468)	(221)	(54)	-	-	-	-	-	-	(863)	132	
847822	Haskell Police	0.070%	30,187	8,589	(29,423)	(18,097)	-	(8,744)	4,288	(2,191)	(39,752)	(18,097)	-	-	(55,742)	25,889	10,780	10,329	-	-	-	-	-	-	46,998	133	
862133	Heber Springs Fire	0.015%	5,223	24,657	(4,862)	(9,092)	-	5,306	2,159	(1,101)	(19,972)	(9,092)	-	-	(28,000)	1,504	15,758	15,090	-	-	-	-	-	-	34,312	134	
862132	Heber Springs Police	0.016%	(29,629)	(24,841)	(24,841)	-	(79,311)	9,374	(5,964)	(20,227)	(19,989)	-	-	(45,196)	(39,533)	(24,832)	(21,744)	-	-	-	-	-	-	-	(76,878)	135	
865622	Hector Police	0.009%	14,232	14,388	880	(3,282)	-	27,239	541	(270)	(5,011)	(2,281)	-	-	(17,071)	13,711	14,664	5,891	-	-	-	-	-	-	34,246	136	
864833	Helena West Helena Fire	0.211%	62,388	50,792	(75,317)	(99,670)	-	(21,807)	14,375	(7,225)	(133,805)	(99,670)	-	-	(188,811)	43,183	38,017	58,804	-	-	-	-	-	-	(62,004)	137	
864833	Helena West Helena Police	0.157%	(61,183)	(88,048)	(460,681)	(96,142)	-	(664,044)	9,664	(4,936)	(88,361)	(460,681)	-	-	(760,847)	(60,122)	(67,861)	(140,750)	-	-	-	-	-	-	(140,750)	138	
864622	Herritage Police	0.013%	564	(751)	(7,461)	(3,146)	-	(10,994)	795	(405)	(7,349)	(3,146)	-	-	(10,305)	(331)	(346)	(112)	-	-	-	-	-	-	(489)	139	
865022	Highway Police	0.044%	29,070	27,311	(6,758)	(16,436)	-	18,887	2,717	(1,185)	(25,120)	(16,436)	-	-	(35,242)	26,353	28,696	19,062	-	-	-	-	-	-	74,111	140	
860732	Highway Fire	0.006%	9,065	8,656	(4,179)	(8,931)	-	14,274	1,188	(1,413)	(8,737)	(8,931)	-	-	(6,438)	8,317	6,889	11,865	-	-	-	-	-	-	18,661	141	
860722	Highway Police	0.027%	15,319	5,125	(15,839)	(6,937)	-	17,488	1,648	(840)	(38,160)	(6,937)	-	-	(22,665)	33,491	5,965	(600)	-	-	-	-	-	-	38,856	142	
900833	Holdenville Fire	0.028%	3,052	(1,544)	(15,147)	(7,338)	-	(22,057)	1,748	(891)	(19,144)	(7,338)	-	-	(22,665)	1,304	(651)	997	-	-	-	-	-	-	1,648	143	
902372	Holly Grove Police	0.006%	2,459	5,037	1,188	-	8,684	1,188	(1,188)	(2,345)	(3,345)	1,188	-	-	3,345	584	-	-	-	-	-	-	-	-	6,044	144	
902433	Hopewell Fire	0.162%	(28,430)	(15,196)	(126,380)	(41,855)	-	(235,861)	9,943	(5,068)	(183,960)	(41,855)	-	-	(238,920)	(38,373)	(30,128)	(38,400)	-	-	-	-	-	-	(102,941)	145	
913137	Hot Springs Fire	1.294%	233,758	98,530	(808,484)	(334,794)	-	(610,990)	79,529	(40,536)	(793,422)	(334,794)	-	-	(1,013,213)	154,229	139,066	136,928	-	-	-	-	-	-	400,223	146	
913137	Hot Springs Village Fire	1.538%	(1,462,311)	(849,583)	(4,995,483)	(1,939,343)	-	(12,900,730)	1,492,349	(760,249)	(9,938,232)	(4,995,483)	-	-	(15,266,919)	(1,260,878)	(892,860)	(49,860)	-	-	-	-	-	-	-	(159,829)	147
928302	Hot Springs Village Fire	0.283%	30,787	12,692	(127,177)	(73,226)	-	(88,666)	17,395	(8,866)	(166,850)	(73,226)	-	-	(225,547)	13,392	21,558	38,673	-	-	-	-	-	-	76,524	148	
921022	Hot Springs Village Police	0.232%	(9,135)	(13,588)	(106,988)	(60,044)	-	(189,753)	14,263	(7,270)	(133,884)	(60,044)	-	-	(184,945)	(23,398)	(6,318)	2,906	-	-	-	-	-	-	(4,810)	149	
930632	Howe Fire	0.007%	(8,853)	(5,701)	(2,856)	(1,808)	-	(19,216)	1,100	(574)	(15,852)	(1,808)	-	-	(18,230)	1,508	1,508	1,508	-	-	-	-	-	-	1,508	150	
930222	Howe Police	0.041%	11,147	6,856	(15,309)	(5,535)	-	(7,821)	2,503	(1,276)	(13,294)	(5,535)	-	-	(12,450)	8,664	8,132	7,836	-	-	-	-	-	-	24,629	151	
941522	Hughes Police	0.021%	6,154	3,669	(9,399)	(5,535)	-	(5,511)	1,314	(870)	(12,158)	(5,535)	-	-	(17,049)	4,940	4,389	2,759	-	-	-	-	-	-	11,938	152	
912222	Lumpkin Police	0.028%	(2,154)	(2,144)	(3,300)	(1,808)	-	(9,406)	1,200	(609)	(2,144,700)	(1,808)	-	-	(2,144,700)	1,808	1,808	1,808	-	-	-	-	-	-	(5,548)	153	
917222	Huntington Police	0.007%	(2,493)	(2,607)	(4,370)	(1,801)	-	(12,271)	427	(218)	(8,547)	(1,801)	-	-	(10,550)	(2,920)	(2,389)	4,359	-	-	-	-	-	-	(6,724)	154	
962822	Huntville Fire	0.088%	6,624	1,767	(32,084)	(22,750)	-	(66,443)	5,404	(2,754)	(49,972)	(22,750)	-	-	(70,072)	1,220	4,521	(2,121)	-	-	-	-	-	-	3,629	155	
962822	Huntville Police	0.028%	(2,470)	(2,470)	(3,300)	(1,808)	-	(9,406)	1,200	(609)	(2,144,700)	(1,808)	-	-	(2,144,700)	1,808	1,808	1,808	-	-	-	-	-	-	(5,548)	156	
102193	Jacksonville Fire	0.948%	31,763	(6,939)	(502,671)	(245,199)	-	(723,046)	58,244	(29,688)	(538,027)	(245,199)	-	-	(795,248)	(24,483)	22,749	35,356	-	-	-	-	-	-	32,202	157	
102192	Jacksonville Police	0.739%	(398,682)	(160,267)	(424,991)	(191,261)	-	(1,175,201)	45,434	(23,157)	(420,125)	(191,261)	-	-	(899,109)	(444,116)	(37,100)	(4,866)	-	-	-	-	-	-	(886,092)	158	
103162	Jasper Police	0.016%	318	488	(7,810)	(3,888)	-	(7,322)	923	(471)	(8,341)	(3,888)	-	-	(11,977)	2,235	731	300	-	-	-	-	-	-	8,235	159	
103932	Johnson Area Fire Departm	0.006%	(57,877)	(24,132)	(42,132)	-	(124,141)	5,881	(3,021)	(50,207)	(24,132)	-	-	(74,727)	(50,207)	(24,132)	-	-	-	-	-	-	-	-	-	(104,369)	160
103813	Johnson Fire	0.010%	53,317	50,188	5,498	(7,867)	-	101,136	1,869	(953)	(17,281)	(7,867)	-	-	(24,232)	51,448	51,141	22,779	-	-	-	-	-	-	135,368	161	
103813	Johnson Police	0.126%	(653,590)	(45,391)	(653,590)	-	(1,317,181)	85,111	(

Arkansas Local Police and Fire Retirement System
Annual GASB No. 68 Disclosures as of December 31, 2020
Schedule of LOPFI Paid 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							
			2021	2022	2023	2024	2025	Thereafter	Total	2021	2022	2023	2024	2025	Thereafter	Total	2021	2022	2023	2024	2025	Thereafter	Total			
1539933	North Little Rock Fire	2.941%	547,093	537,309	(13,544,66)	(761,250)	-	(1,381,334)	1,803,832	(2,169)	(1,672,168)	(761,250)	-	-	(2,344,750)	366,261	420,478	157,702	-	-	-	933,441	230			
1536923	North Little Rock Police	2.842%	646,132	281,065	(14,054,524)	(735,024)	-	(1,232,313)	174,601	(8,994)	(6,154,560)	(735,024)	-	-	(2,263,377)	471,531	370,059	203,036	-	-	-	1,051,626	231			
1547433	Oak Grove Fire Protection Dist. #25	0.021%	1,050	(1,377)	(14,363)	(5,447)	-	(20,037)	1,204	609	(13,963)	(6,447)	-	-	(16,777)	(2,444)	(758)	(2,298)	-	-	-	(13,460)	232			
1555022	Ozark Police	0.027%	12,289	11,365	(4,959)	(6,029)	-	(1,149)	1,647	939	(15,209)	(6,329)	-	-	(12,341)	10,543	12,304	30,265	-	-	-	32,964	233			
1566022	Opelous Police	(10.771)	(10,402)	(8,969)	(1,208)	-	(19,300)	288	(146)	(2,653)	(1,208)	-	-	(7,319)	(11,059)	(10,566)	(6,136)	-	-	-	(27,631)	234				
1576833	Oxocoma Fire	0.221%	(23,378)	(34,777)	(149,248)	(7,036)	-	(264,475)	13,548	(6,900)	(125,286)	(7,036)	-	-	(175,480)	(16,926)	(27,871)	(23,998)	-	-	-	(88,795)	235			
157862	Oxocoma Police	0.152%	(16,884)	(24,744)	(107,649)	(5,152)	-	(190,944)	21,653	(4,114)	(200,236)	(4,114)	-	-	(128,754)	(12,173)	(15,271)	(12,377)	-	-	-	(68,333)	236			
1585732	Ozark Fire	0.027%	372	1,174	(15,558)	(4,641)	-	(15,881)	1,648	(840)	(54,346)	(8,941)	-	-	(21,739)	(1,776)	2,014	(312)	-	-	-	426	237			
1585722	Ozark Police	0.096%	56,598	31,463	(48,881)	(6,783)	-	14,467	5,882	(2,988)	(15,268)	(4,380)	-	-	(76,273)	50,718	34,451	5,513	-	-	-	90,680	238			
1599722	Paragroup Fire	0.014%	(4,323)	(3,877)	(9,300)	(3,544)	-	(20,663)	840	(7,763)	(5,338)	-	-	(10,285)	(4,942)	(3,498)	(1,237)	-	-	-	(9,778)	239				
1616033	Paragroup Fire	0.479%	110,011	74,810	(231,712)	(123,987)	-	(160,888)	29,452	(15,012)	(272,350)	(23,987)	-	-	(881,887)	80,579	89,822	50,638	-	-	-	221,039	240			
1616022	Paragroup Police	0.096%	(22,526)	(7,471)	(198,312)	(160,130)	-	(614,439)	38,039	(19,388)	(351,742)	(160,130)	-	-	(498,212)	(65,565)	(54,083)	(6,570)	-	-	-	(121,218)	241			
162322	Patterson Police	0.004%	(15,863)	15,460	2,441	-	(7,156)	222	(1,121)	(2,053)	(938)	-	-	(2,383)	(13,903)	(15,247)	4,186	-	-	-	(25,054)	242				
1627632	Pea Ridge	0.001%	1,467	1,396	412	(197)	-	3,478	412	(24)	(432)	(197)	-	-	(666)	1,420	1,244	-	-	-	4,084	243				
1627622	Pea Ridge Police	0.199%	9,109	(25,538)	(104,846)	(51,498)	-	(172,771)	12,234	(6,253)	(113,121)	(51,498)	-	-	(138,620)	(1,917)	(19,301)	8,275	-	-	-	(14,151)	244			
162822	Peira Police	0.020%	(1,767)	(1,870)	(728)	(247)	-	(4,132)	160	(69)	(3,203)	(547)	-	-	(1,466)	(1,917)	(1,004)	475	-	-	-	(1,464)	245			
1631422	Perryville Police	0.055%	3,625	(6,631)	(42,283)	(14,350)	-	(58,423)	3,408	(1,737)	(31,522)	(14,350)	-	-	(44,201)	417	(3,876)	(10,763)	-	-	-	(14,222)	246			
1646233	Peña Bluff Fire	1.376%	257,200	125,284	(827,130)	(356,025)	-	(1,096,060)	84,572	(43,106)	(782,047)	(356,025)	-	-	(1,096,060)	172,718	168,300	154,917	-	-	-	496,025	247			
1646222	Peña Bluff Police	1.333%	(89,567)	(77,438)	(974,434)	(449,966)	-	(1,319,465)	88,132	(42,372)	(768,737)	(449,966)	-	-	(1,077,948)	(152,899)	(34,948)	93,923	-	-	-	(91,722)	248			
1657022	Plainsville Police	0.036%	4,424	3,094	(746)	-	(1,970)	1,970	-	-	-	-	-	-	(4,415)	3,851	3,951	-	-	-	2,237	249				
1643822	Plainsville Police	0.000%	(655)	(52)	-	-	(707)	-	-	-	-	-	-	-	(655)	(52)	-	-	-	-	(707)	250				
1658833	Placarditas Fire	(10.439)	(182,313)	(29,061)	(51,179)	-	(263,553)	4,359	(2,171)	(89,362)	(17,058)	-	-	(152,332)	(84,272)	(26,808)	(11,747)	-	-	-	(77,109)	251				
1658822	Placarditas Police	0.174%	23,296	7,623	(89,703)	(45,118)	-	(103,962)	10,718	(5,463)	(99,106)	(45,118)	-	-	(138,969)	12,577	13,083	9,399	-	-	-	35,064	252			
1671322	Portland Police	0.009%	6,794	334	(4,026)	(2,248)	-	854	334	(273)	(4,938)	(2,248)	-	-	(6,242)	6,260	606	912	-	-	-	7,778	253			
1668322	Portville Police	0.006%	29,365	14,521	(34,058)	(17,044)	-	(61,161)	4,263	(2,170)	(29,610)	(17,044)	-	-	(55,770)	25,102	16,694	5,358	-	-	-	47,154	254			
1676322	Prarie Grove Fire	0.013%	76,532	66,661	(2,749)	-	(139,821)	2,697	1,236	(6,403)	(2,697)	-	-	(61,926)	62,296	61,603	296	-	-	-	168,512	255				
1676422	Prarie Grove Police	(0.183)	39,017	623	(93,263)	(47,350)	-	(100,933)	11,248	(5,733)	(104,009)	(47,350)	-	-	(145,844)	27,769	6,356	10,746	-	-	-	44,871	256			
1685333	Paluki Co Fire	0.411%	86,195	39,321	(198,468)	(114,468)	-	(188,438)	26,478	(13,490)	(244,851)	(114,468)	-	-	(443,317)	59,717	52,817	46,365	-	-	-	158,899	257			
1685322	Paluki Co Police	0.076%	(8,467)	(5,748)	(24,724)	(12,748)	-	(48,972)	4,331	(2,178)	(14,526)	(12,748)	-	-	(24,724)	(8,467)	(5,748)	(2,183)	-	-	-	(39,863)	258			
1704322	Reactor Police	0.099%	(4,386)	(1,774)	(23,537)	(10,217)	-	(47,334)	2,427	(1,237)	(22,442)	(10,217)	-	-	(31,469)	(6,813)	1,063	(10,095)	-	-	-	(15,845)	259			
1713222	Ruedell Police	0.026%	2,429	(1,729)	(31,199)	(16,135)	-	(46,834)	3,833	(1,954)	(35,442)	(16,135)	-	-	(49,698)	(1,404)	225	4,043	-	-	-	2,864	260			
1709322	Reactor Fire	0.099%	20,968	23,604	(15,248)	-	(12,481)	23,604	-	-	(113,200)	-	-	-	(11,463)	20,248	24,447	14,541	-	-	-	58,241	261			
1720522	Reactor Police	0.047%	(21,836)	(55,016)	(12,183)	-	(110,499)	2,894	(1,475)	(26,761)	(12,183)	-	-	(49,258)	(17,420)	(19,449)	(28,253)	-	-	-	(72,934)	262				
1724833	Rogers Fire	2.194%	218,274	(7,028)	(1,144,461)	(97,566)	-	(1,500,779)	134,824	(88,719)	(1,246,739)	(97,566)	-	-	(1,748,180)	83,450	61,693	102,258	-	-	-	241,401	263			
1724822	Rogers Police	1.776%	(16,110)	(18,818)	(1,037,356)	(59,580)	-	(1,231,964)	109,134	(69,230)	(1,059,369)	(59,580)	-	-	(1,316,288)	(115,239)	(62,848)	61,224	-	-	-	(61,224)	264			
1733733	Russellville Fire	0.153%	115,164	73,007	(422,354)	(210,722)	-	(444,350)	50,655	(25,513)	(462,874)	(210,722)	-	-	(649,454)	65,108	99,120	40,520	-	-	-	204,749	265			
1733722	Russellville Police	0.697%	(60,778)	(125,941)	(424,050)	(180,192)	-	(798,061)	42,804	(21,817)	(395,103)	(180,192)	-	-	(1,055,015)	(103,582)	(104,124)	(28,240)	-	-	-	(335,945)	266			
1731222	Stanton Police	0.046%	6,316	5,161	(21,078)	(9,461)	-	(16,237)	1,078	(541)	(31,072)	(9,461)	-	-	(41,123)	1,346	1,346	-	-	-	-	16,021	267			
1767833	Searcy Fire	0.612%	7,354	(18,684)	(409,870)	(158,190)	-	(578,327)	37,578	(19,153)	(487,480)	(158,190)	-	-	(687,247)	(30,224)	469	(62,327)	-	-	-	(202,082)	268			
1767822	Searcy Police	0.578%	(25,084)	(67,093)	(338,672)	(149,588)	-	(581,437)	35,316	(18,113)	(328,608)	(149,588)	-	-	(640,738)	(60,620)	(49,580)	(10,064)	-	-	-	(120,264)	269			
1776433	Shelbina Hills Fire	0.036%	(27,807)	(16,818)	(47,623)	(9,040)	-	(103,318)	2,148	(1,095)	(19,858)	(9,040)	-	-	(27,840)	(30,643)	(6,608)	(2,811)	-	-	-	(40,862)	270			
1774432	Shelbina Police	0.000%	(6,175)	(6,150)	(882)	-	(15,007)	(882)	-	-	-	-	-	-	(6,150)	(10,024)	-	-	-	-	-	(14,070)	271			
1787222	Shelwood Police	1.097%	41,542	(45,241)	(851,733)	(283,766)	-	(938,238)	67,407	(34,375)	(621,312)	(283,766)	-	-	(1,274,073)	(21,865)	(10,884)	(28,452)	-	-	-	(651,201)	272			
1783133	Siloam Springs Fire	0.141%	(62,203)	(137,862)	(431,290)	(184,640)	-	(883,007)	43,863	(22,166)	(485,395)	(184,640)	-	-	(688,744)	(58,206)	(115,206)	(5,701)	-	-	-	(441,279)	273			
1783122	Siloam Springs Police	0.547%	20,719	(245,154)	(261,159)	(141,613)	-	(468,539)	33,440	(17,140)	(311,068)	(141,613)	-	-	(636,487)	(63,817)	69,909	27,628	-	-	-	27,628	274			
1793022	Smackover Police	0.048%	44,418	30,695	(49,565)	(24,223)	-	(4,075)	5,755	(2,500)	(31,288)	(24,223)	-	-	(74,609)	35,663	31,628	3,643	-	-	-	72,934	275			
179822	Spanaway Police	0.008%	13,121	15,113	(3,887)	(2,110)	-	(3,801)	502	(293)	(6,448)	(2,110)	-	-	(8,513)	12,619	11,369	1,561	-	-	-	25,549	276			
1803133	Springdale Fire	2.254%	57,528	89,811	(1,305,976)	(883,118)	-	(1,920,917)	138,517	(70,602)	(1,280,848)	(883,118)	-	-	(2,786,984)	(80,989)	(10,209)	(24,789)	-	-	-	(124,987)	277			
1803122	Springdale Police	2.351%	(80,735)	(336,797)																						

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				Current Discount Rate	Discount Rate 1% Higher	Discount Rate 1% Lower
				7.00%	8.00%	6.00%
2170034	101-Gamaliel FPD #5	\$ 14,190	0.26109%	\$ 92,903	\$ 42,558	\$ 156,018
15034	Alexander Volunteer Fire	2,873	0.05286%	18,810	8,617	31,588
15024	Alexander Volunteer Police	6,484	0.11930%	42,451	19,446	71,291
10634	Allison Sylamore Volunteer Fire	5,404	0.09943%	35,380	16,207	59,416
11634	Alma Volunteer Fire	19,995	0.36790%	130,908	59,968	219,843
19534	Alpena Volunteer Fire	9,175	0.16882%	60,069	27,517	100,878
24834	Alzheimer Volunteer Fire	2,112	0.03886%	13,827	6,334	23,221
24824	Alzheimer Volunteer Police	-	0.00000%	-	-	-
20534	Altus Volunteer Fire	11,399	0.20974%	74,630	34,187	125,331
20524	Altus Volunteer Police	-	0.00000%	-	-	-
30234	Amity Volunteer Fire	11,328	0.20843%	74,165	33,974	124,550
30224	Amity Volunteer Police	708	0.01303%	4,635	2,123	7,784
31034	Antioch Volunteer Fire	11,210	0.20626%	73,392	33,620	123,253
34534	Appleton Rural Volunteer Fire	8,461	0.15568%	55,395	25,376	93,028
36134	Arch Street FPD #16	9,428	0.17347%	61,726	28,276	103,660
41834	Arkadelphia Volunteer Fire	8,484	0.15610%	55,545	25,445	93,281
50734	Arkansas City Volunteer Fire	8,655	0.15925%	56,665	25,958	95,161
64734	Ash Flat Volunteer Fire	7,924	0.14580%	51,879	23,765	87,124
64724	Ash Flat Volunteer Police	4,283	0.07880%	28,041	12,845	47,091
60434	Ashdown Volunteer Fire	14,868	0.27356%	97,341	44,591	163,472
60424	Ashdown Volunteer Police	4,219	0.07763%	27,622	12,653	46,387
70134	Atkins Volunteer Fire	16,998	0.31275%	111,287	50,979	186,891
70124	Atkins Volunteer Police	2,124	0.03908%	13,906	6,370	23,353
80934	Augusta Volunteer Fire	14,520	0.26716%	95,063	43,548	159,646
82534	Austin Volunteer Fire	9,487	0.17456%	62,112	28,453	104,309
83334	Avoca Volunteer Fire	15,139	0.27855%	99,116	45,404	166,452
90634	Bald Knob Volunteer Fire	14,797	0.27226%	96,877	44,378	162,692
90624	Bald Knob Volunteer Police	18	0.00033%	118	54	198
100734	Barling Volunteer Fire	12,768	0.23492%	83,593	38,293	140,383
100724	Barling Volunteer Police	7,599	0.13982%	49,751	22,790	83,550
107434	Barton-Lexa Fire Department, Inc.	35,253	0.64864%	230,803	105,729	387,603
110434	Batesville Volunteer Fire	7,806	0.14363%	51,106	23,411	85,826
110424	Batesville Volunteer Police	11,340	0.20865%	74,243	34,010	124,682
112034	Bauxite Volunteer Fire	9,098	0.16740%	59,565	27,286	100,032
112024	Bauxite Volunteer Police	2,791	0.05135%	18,273	8,371	30,687
122834	Bay Village Volunteer Fire	1,416	0.02605%	9,271	4,247	15,569
120134	Bay Volunteer Fire	13,299	0.24469%	87,069	39,886	146,221
120124	Bay Volunteer Police	2,803	0.05157%	18,351	8,407	30,819
405734	BDR FD#1	36,202	0.66610%	237,016	108,575	398,037
130934	Bearden Volunteer Fire	7,759	0.14276%	50,799	23,270	85,309
128734	Beaver Lake Volunteer Fire	15,134	0.27846%	99,083	45,389	166,397
126034	Beaverfork Volunteer Fire	9,322	0.17152%	61,032	27,958	102,494
134134	Bee Branch Volunteer Fire	6,514	0.11985%	42,647	19,536	71,621
131734	Beebe Volunteer Fire	16,933	0.31156%	110,861	50,784	186,177
140634	Bella Vista Volunteer Fire	-	0.00000%	-	-	-
139234	Belleville Volunteer Fire	8,496	0.15632%	55,624	25,481	93,413
150324	Benton Volunteer Police	1,416	0.02605%	9,271	4,247	15,569
160034	Bentonville Volunteer Fire	2,053	0.03777%	13,441	6,157	22,573
160024	Bentonville Volunteer Police	1,416	0.02605%	9,271	4,247	15,569
162734	Bergman Volunteer Fire Association	4,956	0.09119%	32,447	14,864	54,491
170834	Berryville Volunteer Fire	10,048	0.18488%	65,785	30,135	110,477
170824	Berryville Volunteer Police	802	0.01476%	5,251	2,405	8,818
168634	Bethel Heights Volunteer Fire	8,443	0.15535%	55,277	25,322	92,830
168624	Bethel Heights Volunteer Police	1,333	0.02453%	8,727	3,998	14,656
169434	Bethesda Area Volunteer Fire	9,918	0.18249%	64,934	29,745	109,047
172434	Big Creek Volunteer Fire	9,204	0.16935%	60,259	27,604	101,197
164334	Bigelow Volunteer Fire	4,248	0.07816%	27,812	12,740	46,706
171634	Bigger-Reyno Volunteer Fire	10,561	0.19432%	69,143	31,674	116,117
173234	Biscoe Volunteer Fire	5,735	0.10552%	37,547	17,200	63,056
174034	Bismarck Fire Pro Association	10,502	0.19323%	68,757	31,497	115,468
175924	Black Rock Volunteer Police	661	0.01216%	4,328	1,982	7,268
185634	Bonanza Volunteer Fire	14,844	0.27312%	97,184	44,519	163,208

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				7.00%	8.00%	6.00%
189934	Bono FID Volunteer Fire	16,296	0.29984%	106,691	48,874	179,173
188024	Bono Volunteer Police	1,416	0.02605%	9,271	4,247	15,569
190234	Booneville Volunteer Fire	8,579	0.15785%	56,167	25,730	94,325
194534	Boston Mountain Volunteer Fire	10,561	0.19432%	69,143	31,674	116,117
199634	Bradford Volunteer Fire	12,467	0.22939%	81,622	37,390	137,073
199624	Bradford Volunteer Police	2,785	0.05124%	18,234	8,353	30,621
201134	Bradley County Rural Volunteer Fire	6,278	0.11551%	41,102	18,829	69,026
200334	Bradley Volunteer Fire	6,372	0.11724%	41,718	19,111	70,060
200324	Bradley Volunteer Police	1,416	0.02605%	9,271	4,247	15,569
209734	Brinkley Volunteer Fire	8,508	0.15654%	55,702	25,517	93,545
209724	Brinkley Volunteer Police	1,416	0.02605%	9,271	4,247	15,569
206234	Brookland Fire Protection District	20,703	0.38092%	135,543	62,091	227,627
212724	Brookland Volunteer Police	1,493	0.02747%	9,775	4,478	16,415
217834	Bruno Fire Protection District	11,847	0.21798%	77,563	35,531	130,257
219424	Bryant Volunteer Police	5,664	0.10421%	37,082	16,987	62,275
222434	Buena Vista Volunteer Fire	2,832	0.05211%	18,541	8,494	31,138
224034	Buford Volunteer Fire	10,620	0.19540%	69,530	31,851	116,766
228334	Bull Shoals Volunteer Fire	10,620	0.19540%	69,530	31,851	116,766
228324	Bull Shoals Volunteer Police	1,357	0.02497%	8,884	4,070	14,920
235634	Burnt Ridge Volunteer Fire	6,419	0.11811%	42,025	19,251	70,576
238034	Butterfield Volunteer Fire	21,795	0.40102%	142,693	65,366	239,634
258534	Cabot Volunteer Fire	3,540	0.06513%	23,177	10,617	38,922
268234	Caddo Valley Volunteer Fire	10,632	0.19562%	69,608	31,887	116,898
268224	Caddo Valley Volunteer Police	8,390	0.15437%	54,930	25,163	92,247
270434	Cairo Volunteer Fire	5,664	0.10421%	37,082	16,987	62,275
269034	Caldwell Volunteer Fire	9,180	0.16891%	60,102	27,532	100,933
273934	Calico Rock Volunteer Fire	6,048	0.11128%	39,597	18,139	66,497
276334	Calion Volunteer Fire	10,136	0.18650%	66,361	30,399	111,444
279834	Calvert Township Volunteer Fire	6,372	0.11724%	41,718	19,111	70,060
277134	Camden Volunteer Fire	2,832	0.05211%	18,541	8,494	31,138
285224	Cammack Village Volunteer Police	2,083	0.03833%	13,637	6,247	22,902
284434	Camp Volunteer Fire	7,747	0.14254%	50,720	23,234	85,178
286034	Cane Creek Volunteer Fire	7,759	0.14276%	50,799	23,270	85,309
287934	Capps-Batavia Volunteer Fire	14,986	0.27573%	98,114	44,945	164,770
288734	Caraway Volunteer Fire	11,611	0.21364%	76,018	34,823	127,662
298434	Carlisle Volunteer Fire	13,440	0.24729%	87,992	40,308	147,771
305034	Carthage Volunteer Fire	2,124	0.03908%	13,906	6,370	23,353
308534	Cash Volunteer Fire	3,357	0.06177%	21,978	10,068	36,910
309334	Cave City Volunteer Fire	16,184	0.29778%	105,957	48,538	177,941
309324	Cave City Volunteer Police	4,986	0.09174%	32,644	14,954	54,821
310734	Cave Springs Volunteer Fire	16,184	0.29778%	105,957	48,538	177,941
310724	Cave Springs Volunteer Police	2,808	0.05167%	18,384	8,422	30,874
316634	Center Grove Volunteer Fire	9,116	0.16773%	59,683	27,340	100,230
315834	Center Volunteer Fire	4,956	0.09119%	32,447	14,864	54,491
318234	Centerton Volunteer Fire	6,307	0.11605%	41,292	18,916	69,345
318224	Centerton Volunteer Police	4,313	0.07936%	28,237	12,935	47,421
319034	Central City Volunteer Fire	2,077	0.03822%	13,598	6,229	22,836
319024	Central City Volunteer Police	708	0.01303%	4,635	2,123	7,784
323934	Chambersville Volunteer Fire	4,272	0.07860%	27,969	12,812	46,970
327134	Charleston Volunteer Fire	11,434	0.21038%	74,859	34,292	125,716
330134	Charlotte Volunteer Fire	7,003	0.12885%	45,849	21,003	76,997
333634	Cherokee Village Volunteer Fire	2,177	0.04006%	14,253	6,529	23,936
333624	Cherokee Village Volunteer Police	4,337	0.07980%	28,395	13,007	47,685
332834	Cherry Hill Volunteer Fire	7,033	0.12940%	46,045	21,093	77,327
334434	Cherry Valley Volunteer Fire	4,950	0.09108%	32,408	14,846	54,425
334424	Cherry Valley Volunteer Police	708	0.01303%	4,635	2,123	7,784
338734	Chidester Volunteer Fire	9,204	0.16935%	60,259	27,604	101,197
339534	Chimes Volunteer Fire	9,204	0.16935%	60,259	27,604	101,197
341734	Choctaw Volunteer Fire	11,918	0.21928%	78,028	35,744	131,037
344134	Cincinnati Volunteer Fire	8,508	0.15654%	55,702	25,517	93,545
348434	Clarendon Volunteer Fire	9,245	0.17010%	60,527	27,727	101,648
357334	Clarksville Volunteer Fire	19,564	0.35997%	128,086	58,675	215,104

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357324	Clarksville Volunteer Police	-	0.00000%	-	-	-
368934	Clinton Volunteer Fire	16,325	0.30037%	106,881	48,961	179,492
375134	Coal Hill Volunteer Fire	7,080	0.13027%	46,353	21,234	77,844
375124	Coal Hill Volunteer Police	708	0.01303%	4,635	2,123	7,784
371934	Collegetown Volunteer Fire	18,355	0.33772%	120,171	55,049	201,811
374334	Colt Volunteer Fire	9,912	0.18238%	64,894	29,727	108,981
380834	Compton Volunteer Fire Assoc	5,570	0.10248%	36,467	16,705	61,242
383234	Conway County Volunteer Fire	104,052	1.91450%	681,236	312,075	1,144,039
379434	Cooterneck Volunteer Fire	6,354	0.11691%	41,600	19,057	69,862
386734	Cord Volunteer Fire	8,478	0.15599%	55,506	25,427	93,215
387534	Corning Volunteer Fire	11,263	0.20723%	73,739	33,779	123,836
397234	Cotter Volunteer Fire	7,139	0.13135%	46,739	21,411	78,493
397224	Cotter Volunteer Police	661	0.01216%	4,328	1,982	7,268
398034	Cotter/Gassville Rural Volunteer Fire	6,360	0.11702%	41,639	19,075	69,928
406534	Cotton Plant Volunteer Fire	2,773	0.05102%	18,155	8,317	30,489
406524	Cotton Plant Volunteer Police	-	0.00000%	-	-	-
407334	Cottonwood Rural Fire Assoc	9,092	0.16729%	59,526	27,268	99,966
408134	County Line Volunteer Fire Ass	9,794	0.18020%	64,122	29,374	107,684
411134	Cove Rural Volunteer Fire	7,110	0.13082%	46,549	21,324	78,174
417034	Crawfordsville Volunteer Fire	6,543	0.12039%	42,837	19,623	71,940
427834	Crossett Volunteer Fire	1,351	0.02486%	8,845	4,052	14,854
427824	Crossett Volunteer Police	708	0.01303%	4,635	2,123	7,784
425134	Crow Mountain Fire Protection District	18,255	0.33588%	119,516	54,749	200,712
428634	Crystal Fire Protection District	11,263	0.20723%	73,739	33,779	123,836
430834	Curtis Rural Volunteer Fire	1,416	0.02605%	9,271	4,247	15,569
433234	Dalton Volunteer Fire	9,912	0.18238%	64,894	29,727	108,981
434034	Damascus Volunteer Fire	6,372	0.11724%	41,718	19,111	70,060
446434	Danville Volunteer Fire	12,862	0.23665%	84,208	38,575	141,416
455334	Dardanelle Volunteer Fire	12,054	0.22179%	78,918	36,152	132,533
455324	Dardanelle Volunteer Police	708	0.01303%	4,635	2,123	7,784
476634	De Queen Volunteer Fire	13,458	0.24762%	88,110	40,362	147,969
463434	Deann Volunteer Fire	4,956	0.09119%	32,447	14,864	54,491
466934	Decatur Volunteer Fire	7,794	0.14341%	51,028	23,375	85,694
466924	Decatur Volunteer Police	5,003	0.09205%	32,755	15,005	55,007
468534	Deer Volunteer Fire	5,835	0.10736%	38,202	17,500	64,155
471534	Delaware Volunteer Fire	12,738	0.23437%	83,396	38,203	140,053
481234	Dermott Volunteer Fire	13,600	0.25023%	89,040	40,788	149,531
485534	Des Arc Volunteer Fire	12,042	0.22157%	78,840	36,116	132,401
485524	Des Arc Volunteer Police	4,248	0.07816%	27,812	12,740	46,706
487134	Desha Volunteer Fire	10,703	0.19693%	70,073	32,100	117,678
486334	Devalls Bluff Volunteer Fire	8,284	0.15242%	54,236	24,845	91,082
486324	Devalls Bluff Volunteer Police	-	0.00000%	-	-	-
496034	DeWitt Volunteer Fire	12,779	0.23513%	83,665	38,326	140,504
501034	Diaz Volunteer Fire	9,175	0.16882%	60,069	27,517	100,878
501024	Diaz Volunteer Police	2,077	0.03822%	13,598	6,229	22,836
502924	Dierks Volunteer Police	2,814	0.05178%	18,423	8,440	30,940
503734	District 7 Crawford Co. Volunt	9,110	0.16762%	59,644	27,322	100,164
504534	Dodd Mountain Volunteer Fire	6,289	0.11571%	41,174	18,862	69,147
516934	Dover Volunteer Fire	8,673	0.15958%	56,783	26,012	95,359
516924	Dover Volunteer Police	708	0.01303%	4,635	2,123	7,784
505334	Dumas Volunteer Fire	12,732	0.23426%	83,357	38,185	139,987
526634	Dyess Volunteer Fire	5,753	0.10585%	37,665	17,254	63,254
535534	Earle Volunteer Fire	7,163	0.13180%	46,896	21,483	78,756
536334	East Camden Volunteer Fire	7,729	0.14221%	50,602	23,180	84,980
537134	East End Fire Protection District	31,783	0.58479%	208,085	95,322	349,451
539834	East Pulaski County Volunteer Fire	4,425	0.08142%	28,971	13,271	48,652
546024	El Dorado Volunteer Police	-	0.00000%	-	-	-
540134	Elaine Volunteer Fire	11,328	0.20843%	74,165	33,974	124,550
556834	Elkins Volunteer Fire	19,069	0.35086%	124,846	57,191	209,662
556824	Elkins Volunteer Police	2,761	0.05080%	18,076	8,281	30,357
561424	Elm Springs Volunteer Police	7,782	0.14318%	50,949	23,339	85,562
563034	Emmet Volunteer Fire	5,664	0.10421%	37,082	16,987	62,275

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Number	Employer Name			7.00%	8.00%	6.00%
564934	EMP Rural Fire Association	11,440	0.21049%	74,898	34,310	125,782
565734	England Volunteer Fire	14,939	0.27487%	97,806	44,804	164,253
573834	Etowah Volunteer Fire	7,257	0.13352%	47,512	21,765	79,790
576234	Eudora Volunteer Fire	10,655	0.19605%	69,759	31,956	117,151
585134	Eureka Springs Volunteer Fire	14,066	0.25881%	92,091	42,186	154,654
585124	Eureka Springs Volunteer Police	7,788	0.14329%	50,988	23,357	85,628
581934	Evansville Volunteer Fire	6,390	0.11757%	41,836	19,165	70,257
587834	Evening Shade Volunteer Fire	7,174	0.13200%	46,969	21,516	78,877
592434	Faircrest Volunteer Fire	14,225	0.26173%	93,132	42,663	156,402
595934	Fairfield Bay Volunteer Fire	19,311	0.35531%	126,430	57,916	212,323
598334	Fairview Fire Protection District Volunteer F	8,443	0.15535%	55,277	25,322	92,830
599134	Fairview Rural Fire District	5,664	0.10421%	37,082	16,987	62,275
604134	Farmington Volunteer Fire	16,207	0.29820%	106,108	48,607	178,194
604124	Farmington Volunteer Police	4,266	0.07849%	27,930	12,794	46,904
620334	Fifty Six Volunteer Fire	4,932	0.09075%	32,290	14,792	54,227
626234	Fire District #6 Crawford Co	2,154	0.03963%	14,102	6,460	23,683
625434	Fisher Volunteer Fire	10,561	0.19432%	69,143	31,674	116,117
630034	Flippin Volunteer Fire	7,865	0.14471%	51,493	23,588	86,475
630024	Flippin Volunteer Police	1,428	0.02627%	9,349	4,283	15,701
632734	Floral Volunteer Fire	4,897	0.09010%	32,061	14,687	53,842
634334	Fordyce Volunteer Fire	5,782	0.10639%	37,855	17,341	63,573
635134	Foreman Volunteer Fire	9,841	0.18107%	64,429	29,515	108,201
644034	Forrest City Volunteer Fire	4,219	0.07763%	27,622	12,653	46,387
644024	Forrest City Volunteer Police	4,236	0.07794%	27,733	12,704	46,574
654824	Fort Smith Volunteer Police	844	0.01553%	5,526	2,531	9,280
658034	Fountain Lake Volunteer Fire	14,898	0.27412%	97,538	44,681	163,802
662934	Fox Volunteer Fire	8,703	0.16013%	56,979	26,102	95,689
664534	Frenchport Volunteer Fire	10,242	0.18845%	67,055	30,717	112,610
680734	Gallatin Volunteer Fire	8,472	0.15588%	55,467	25,409	93,149
683134	Garland Volunteer Fire	4,248	0.07816%	27,812	12,740	46,706
689034	Garnett Volunteer Fire	11,322	0.20832%	74,126	33,956	124,484
693934	Gassville Volunteer Fire	11,983	0.22048%	78,453	35,939	131,752
693924	Gassville Volunteer Police	2,177	0.04006%	14,253	6,529	23,936
704834	Gentry Volunteer Fire	14,254	0.26227%	93,322	42,750	156,721
704824	Gentry Volunteer Police	3,528	0.06491%	23,098	10,581	38,790
713734	Gillett Volunteer Fire	6,372	0.11724%	41,718	19,111	70,060
718834	Gillham Volunteer Fire	6,425	0.11822%	42,065	19,269	70,642
724234	Glenwood Volunteer Fire	10,620	0.19540%	69,530	31,851	116,766
724224	Glenwood Volunteer Police	3,617	0.06655%	23,681	10,848	39,769
727734	Goshen Fire Dist Assoc	8,667	0.15947%	56,743	25,994	95,293
726924	Goshen Volunteer Police	4,903	0.09021%	32,100	14,705	53,908
733134	Gosnell Volunteer Fire	14,608	0.26878%	95,639	43,811	160,614
736634	Gould Volunteer Fire	9,204	0.16935%	60,259	27,604	101,197
735834	Grady Volunteer Fire	10,555	0.19421%	69,104	31,656	116,051
739034	Gravel Ridge Fire Protection Dist.	14,077	0.25901%	92,163	42,219	154,775
737434	Gravette Volunteer Fire	16,219	0.29842%	106,187	48,643	178,326
737424	Gravette Volunteer Police	708	0.01303%	4,635	2,123	7,784
741234	Grayson Fire Assoc	2,832	0.05211%	18,541	8,494	31,138
743934	Green Forest Volunteer Fire	14,892	0.27400%	97,499	44,663	163,736
743924	Green Forest Volunteer Police	59	0.00109%	386	177	649
744734	Greenbrier Volunteer Fire	16,325	0.30037%	106,881	48,961	179,492
746324	Greenland Volunteer Police	708	0.01303%	4,635	2,123	7,784
749834	Greenwood Rural Volunteer Fire	14,060	0.25870%	92,051	42,168	154,588
747134	Greenwood Volunteer Fire	-	0.00000%	-	-	-
747139	Greenwood Volunteer Fire	29,518	0.54312%	193,256	88,529	324,548
747124	Greenwood Volunteer Police	-	0.00000%	-	-	-
754434	Greers Ferry Volunteer Fire	16,933	0.31156%	110,861	50,784	186,177
763334	Grover Township Volunteer Fire	12,791	0.23535%	83,743	38,362	140,636
773034	Grubbs Volunteer Fire	13,511	0.24860%	88,457	40,521	148,552
770634	Gum Springs Volunteer Fire	10,532	0.19378%	68,953	31,587	115,798
774934	Gurdon Volunteer Fire	9,245	0.17010%	60,527	27,727	101,648
775734	Guy Community Volunteer Fire	9,204	0.16935%	60,259	27,604	101,197

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				7.00%	8.00%	6.00%
776534	Hackett Volunteer Fire	14,060	0.25870%	92,051	42,168	154,588
776524	Hackett Volunteer Police	732	0.01347%	4,792	2,195	8,048
784634	Hagarville RFD #3	9,877	0.18173%	64,665	29,623	108,597
788934	Halley Volunteer Fire	6,974	0.12832%	45,659	20,916	76,678
793534	Hamburg Volunteer Fire	17,706	0.32578%	115,922	53,103	194,676
804434	Hampton Volunteer Fire	7,139	0.13135%	46,739	21,411	78,493
804424	Hampton Volunteer Police	30	0.00055%	196	90	330
807934	Hand Cove Fire Prot District	14,886	0.27389%	97,459	44,645	163,670
812534	Hardin Volunteer Fire	3,056	0.05623%	20,008	9,165	33,600
813334	Hardy Volunteer Fire	17,617	0.32414%	115,339	52,836	193,697
813324	Hardy Volunteer Police	53	0.00098%	347	159	583
814134	Harmon Volunteer Fire	9,204	0.16935%	60,259	27,604	101,197
816834	Harrell Volunteer Fire	13,440	0.24729%	87,992	40,308	147,771
823034	Harrisburg Volunteer Fire	10,065	0.18519%	65,896	30,186	110,664
823024	Harrisburg Volunteer Police	-	0.00000%	-	-	-
834634	Harrison Volunteer Fire	2,183	0.04017%	14,292	6,547	24,002
834624	Harrison Volunteer Police	4,956	0.09119%	32,447	14,864	54,491
843534	Hartford Volunteer Fire	11,328	0.20843%	74,165	33,974	124,550
843524	Hartford Volunteer Police	-	0.00000%	-	-	-
847834	Haskell Volunteer Fire	11,381	0.20940%	74,512	34,133	125,133
847824	Haskell Volunteer Police	2,814	0.05178%	18,423	8,440	30,940
849434	Hatfield Volunteer Fire	10,620	0.19540%	69,530	31,851	116,766
853234	Hazen Volunteer Fire	12,685	0.23340%	83,049	38,044	139,470
862134	Heber Springs Volunteer Fire	15,665	0.28823%	102,559	46,982	172,235
862124	Heber Springs Volunteer Police	18	0.00033%	118	54	198
865624	Hector Volunteer Police	2,767	0.05091%	18,116	8,299	30,423
864834	Helena-West Helena Volunteer Fire	5,753	0.10585%	37,665	17,254	63,254
864824	Helena-West Helena Volunteer Police	3,558	0.06547%	23,294	10,671	39,120
875334	Hensley Volunteer Fire	5,670	0.10432%	37,122	17,005	62,341
866434	Hermitage Volunteer Fire	5,664	0.10421%	37,082	16,987	62,275
866424	Hermitage Volunteer Police	2,124	0.03908%	13,906	6,370	23,353
882634	Hickory Creek Volunteer Fire	4,856	0.08935%	31,792	14,564	53,391
883434	Hickory Ridge Volunteer Fire	11,328	0.20843%	74,165	33,974	124,550
884234	Higginson Volunteer Fire	-	0.00000%	-	-	-
884239	Higginson Volunteer Fire	11,506	0.21170%	75,330	34,508	126,507
884224	Higginson Volunteer Police	-	0.00000%	-	-	-
884229	Higginson Volunteer Police	3,611	0.06644%	23,641	10,830	39,703
885034	Highfill Volunteer Fire	19,806	0.36442%	129,671	59,401	217,765
885024	Highfill Volunteer Police	5,593	0.10291%	36,618	16,774	61,494
890734	Highland Volunteer Fire	8,437	0.15524%	55,237	25,304	92,764
890724	Highland Volunteer Police	3,611	0.06644%	23,641	10,830	39,703
887734	Highway 15 South Volunteer Fir	12,007	0.22092%	78,610	36,011	132,016
889334	Highway 286 East Volunteer Fire	10,691	0.19671%	69,994	32,064	117,546
991134	Highway 70 West FPA	17,494	0.32188%	114,534	52,467	192,345
954734	Highway 94 East Volunteer Fire	6,986	0.12854%	45,738	20,952	76,810
886934	Hilltop Fire District# 51	10,732	0.19746%	70,263	32,187	117,997
888534	Hilltop Volunteer Fire	11,304	0.20799%	74,008	33,902	124,286
900834	Holiday Island Volunteer Fire	9,204	0.16935%	60,259	27,604	101,197
891534	Holland Volunteer Fire	10,620	0.19540%	69,530	31,851	116,766
893134	Hollis Volunteer Fire	9,216	0.16957%	60,338	27,640	101,329
892334	Holly Grove Volunteer Fire	7,747	0.14254%	50,720	23,234	85,178
892324	Holly Grove Volunteer Police	1,369	0.02519%	8,963	4,106	15,052
901634	Hon Volunteer Fire	4,909	0.09032%	32,139	14,723	53,974
902434	Hope Volunteer Fire	2,124	0.03908%	13,906	6,370	23,353
903234	Hopewell Fire District	2,124	0.03908%	13,906	6,370	23,353
906734	Horatio Volunteer Fire	14,089	0.25923%	92,241	42,255	154,907
908334	Horseshoe Lake Volunteer Fire	9,204	0.16935%	60,259	27,604	101,197
921034	Hot Springs Village Volunteer	7,747	0.14254%	50,720	23,234	85,178
932634	Hoxie Volunteer Fire	11,924	0.21940%	78,067	35,762	131,103
932624	Hoxie Volunteer Police	1,469	0.02703%	9,618	4,406	16,152
941534	Hughes Volunteer Fire	7,121	0.13102%	46,622	21,357	78,295
941524	Hughes Volunteer Police	30	0.00055%	196	90	330

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Number	Employer Name			7.00%	8.00%	6.00%
951234	Humphrey Volunteer Fire	8,496	0.15632%	55,624	25,481	93,413
951224	Humphrey Volunteer Police	-	0.00000%	-	-	-
971734	Huntington Volunteer Fire	5,753	0.10585%	37,665	17,254	63,254
971724	Huntington Volunteer Police	-	0.00000%	-	-	-
962834	Huntsville Volunteer Fire	12,071	0.22210%	79,029	36,203	132,719
962824	Huntsville Volunteer Police	5,629	0.10357%	36,853	16,882	61,890
981434	Huttig Volunteer Fire	11,771	0.21658%	77,065	35,303	129,421
1001434	Imboden Volunteer Fire	11,299	0.20790%	73,975	33,887	124,231
1003034	Inspiration Point Rural Fire Protection Distrii	11,387	0.20951%	74,551	34,151	125,199
1006534	Ione Community Fire	4,248	0.07816%	27,812	12,740	46,706
1031634	Jasper Volunteer Fire	6,962	0.12810%	45,581	20,880	76,547
1039134	Johnson Area Volunteer Fire	-	0.00000%	-	-	-
1030834	Johnson County Rfd #1	5,540	0.10193%	36,271	16,615	60,912
1032434	Johnson County Rfd #2	4,986	0.09174%	32,644	14,954	54,821
1034034	Johnson County Rfd #4	8,496	0.15632%	55,624	25,481	93,413
1035934	Johnson County Rfd #5	7,753	0.14265%	50,759	23,252	85,243
1037534	Johnson County Rfd #7	7,080	0.13027%	46,353	21,234	77,844
1041334	Johnson County Rfd #8	15,541	0.28595%	101,748	46,610	170,872
1038334	Johnson Volunteer Fire	11,800	0.21711%	77,255	35,390	129,740
1040534	Joiner Volunteer Fire	9,877	0.18173%	64,665	29,623	108,597
1050224	Jonesboro Volunteer Police	708	0.01303%	4,635	2,123	7,784
1052934	Joplin Volunteer Fire	10,709	0.19704%	70,112	32,118	117,744
1058834	Judsonia Volunteer Fire	10,773	0.19822%	70,531	32,310	118,448
1058824	Judsonia Volunteer Police	962	0.01770%	6,298	2,885	10,577
1061834	Junction City Volunteer Fire	9,723	0.17890%	63,657	29,161	106,903
1061824	Junction City Volunteer Police	708	0.01303%	4,635	2,123	7,784
1070734	Keiser Volunteer Fire	6,791	0.12495%	44,461	20,367	74,666
1080434	Kensett Volunteer Fire	9,853	0.18129%	64,508	29,551	108,333
1080424	Kensett Volunteer Police	2,832	0.05211%	18,541	8,494	31,138
1081234	Keo Volunteer Fire	5,664	0.10421%	37,082	16,987	62,275
1085534	Knoxville Volunteer Fire	4,213	0.07752%	27,583	12,635	46,322
1087134	Krooked Kreek Volunteer Fire	14,030	0.25814%	91,855	42,078	154,258
1100234	Lake City Volunteer Fire	14,142	0.26021%	92,588	42,414	155,490
1104034	Lake Hamilton Fire Protection District	15,057	0.27704%	98,579	45,158	165,550
1103734	Lake Hamilton Volunteer Fire	-	0.00000%	-	-	-
1106134	Lake Maumelle Area RFD	17,883	0.32904%	117,081	53,634	196,622
1108834	Lake Norrell Area Fire Protection District	7,115	0.13091%	46,582	21,339	78,229
1120734	Lake Village Volunteer Fire	14,868	0.27356%	97,341	44,591	163,472
1120724	Lake Village Volunteer Police	65	0.00120%	426	195	715
1111824	Lakeview Volunteer Police	2,130	0.03919%	13,945	6,388	23,419
1086334	Lamar Volunteer Fire	9,888	0.18193%	64,737	29,656	108,718
1126634	Landis Volunteer Fire	9,204	0.16935%	60,259	27,604	101,197
1130434	Lavaca Volunteer Fire	9,334	0.17174%	61,110	27,994	102,626
1130424	Lavaca Volunteer Police	2,773	0.05102%	18,155	8,317	30,489
1132034	Lawson-Urbana Volunteer Fire	8,484	0.15610%	55,545	25,445	93,281
1133934	Lazy Acres Volunteer Fire	4,248	0.07816%	27,812	12,740	46,706
1140134	Leachville Volunteer Fire	13,476	0.24795%	88,228	40,416	148,167
1140124	Leachville Volunteer Police	-	0.00000%	-	-	-
1143634	Lead Hill Volunteer Fire	8,496	0.15632%	55,624	25,481	93,413
1150934	Lepanto Volunteer Fire	14,892	0.27400%	97,499	44,663	163,736
1151734	Leslie Volunteer Fire	8,526	0.15687%	55,820	25,571	93,743
1152534	Lewisville Volunteer Fire	14,160	0.26054%	92,706	42,468	155,688
1153334	Liberty Volunteer Fire	16,290	0.29973%	106,651	48,856	179,107
1161434	Lincoln Volunteer Fire	10,520	0.19356%	68,875	31,551	115,666
1161424	Lincoln Volunteer Police	6,343	0.11671%	41,528	19,024	69,741
1164934	Linwood-Moscow Volunteer Fire	10,006	0.18411%	65,510	30,009	110,015
1157634	Little Flock Volunteer Fire	7,947	0.14622%	52,029	23,834	87,376
1157624	Little Flock Volunteer Police	773	0.01422%	5,061	2,318	8,499
1170334	Lockesburg Volunteer Fire	13,641	0.25099%	89,308	40,911	149,981
1175434	London Rural Volunteer Fire	14,355	0.26412%	93,983	43,053	157,832
1176234	Lone Rock Volunteer Fire	6,360	0.11702%	41,639	19,075	69,928
1180034	Lonoke Volunteer Fire	15,576	0.28659%	101,977	46,715	171,257

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Number	Employer Name			7.00%	8.00%	6.00%
1185134	Louann Volunteer Fire	7,080	0.13027%	46,353	21,234	77,844
1190834	Lowell Volunteer Fire	732	0.01347%	4,792	2,195	8,048
1190824	Lowell Volunteer Police	2,838	0.05222%	18,581	8,512	31,204
1195934	Luxora Volunteer Fire	7,788	0.14329%	50,988	23,357	85,628
1199134	Lynne Volunteer Fire	9,269	0.17054%	60,685	27,799	101,912
1209234	Magazine Volunteer Fire	2,124	0.03908%	13,906	6,370	23,353
1214934	Magnet Cove Volunteer Fire	8,449	0.15546%	55,316	25,340	92,896
1218134	Magnolia Volunteer Fire	5,617	0.10335%	36,775	16,846	61,758
1218124	Magnolia Volunteer Police	7,098	0.13060%	46,471	21,288	78,042
1229734	Malvern Volunteer Fire	6,124	0.11268%	40,094	18,367	67,333
1239434	Mammoth Spring Volunteer Fire	9,912	0.18238%	64,894	29,727	108,981
1248334	Manila Volunteer Fire	17,016	0.31309%	111,405	51,033	187,089
1248324	Manila Volunteer Police	-	0.00000%	-	-	-
1258034	Mansfield Volunteer Fire	7,098	0.13060%	46,471	21,288	78,042
1258024	Mansfield Volunteer Police	-	0.00000%	-	-	-
1263734	Marble Volunteer Fire	2,832	0.05211%	18,541	8,494	31,138
1268834	Marianna Volunteer Fire	10,809	0.19888%	70,767	32,418	118,844
1268824	Marianna Volunteer Police	-	0.00000%	-	-	-
1278534	Marion Volunteer Fire	23,370	0.43000%	153,004	70,090	256,951
1278524	Marion Volunteer Police	7,080	0.13027%	46,353	21,234	77,844
1288234	Marked Tree Volunteer Fire	16,927	0.31145%	110,822	50,766	186,111
1297134	Marmaduke Volunteer Fire	12,803	0.23557%	83,822	38,398	140,768
1297124	Marmaduke Volunteer Police	2,803	0.05157%	18,351	8,407	30,819
1305634	Marshall Volunteer Fire	12,036	0.22146%	78,800	36,098	132,335
1305624	Marshall Volunteer Police	1,416	0.02605%	9,271	4,247	15,569
1308034	Marvell Volunteer Fire	14,160	0.26054%	92,706	42,468	155,688
1308024	Marvell Volunteer Police	708	0.01303%	4,635	2,123	7,784
1318834	Maumelle Volunteer Fire	7,080	0.13027%	46,353	21,234	77,844
1324234	Mayflower Volunteer Fire	12,732	0.23426%	83,357	38,185	139,987
1324224	Mayflower Volunteer Police	4,348	0.08000%	28,467	13,040	47,806
1326934	Maynard Volunteer Fire	8,467	0.15579%	55,434	25,394	93,094
1328534	McCrary Volunteer Fire	16,927	0.31145%	110,822	50,766	186,111
1328524	McCrary Volunteer Police	708	0.01303%	4,635	2,123	7,784
1338234	McGehee Volunteer Fire	15,600	0.28703%	102,134	46,787	171,520
1338224	McGehee Volunteer Police	-	0.00000%	-	-	-
1347134	McNeil Volunteer Fire	7,782	0.14318%	50,949	23,339	85,562
1358734	McRae Volunteer Fire	5,646	0.10388%	36,965	16,933	62,077
1368434	Melbourne Volunteer Fire	11,222	0.20648%	73,471	33,656	123,385
1371434	Melrose Volunteer Fire	6,915	0.12723%	45,273	20,739	76,030
1377334	Mena Volunteer Fire	12,844	0.23632%	84,090	38,521	141,219
1384634	Midland Volunteer Fire	8,779	0.16153%	57,477	26,329	96,524
1386234	Milo Volunteer Fire	14,077	0.25901%	92,163	42,219	154,775
1388934	Mineral Springs Volunteer Fire	9,912	0.18238%	64,894	29,727	108,981
1398634	Monette Volunteer Fire	14,797	0.27226%	96,877	44,378	162,692
1408734	Monticello Volunteer Fire	9,098	0.16740%	59,565	27,286	100,032
1418434	Montrose Volunteer Fire	4,974	0.09152%	32,565	14,918	54,689
1421434	Morning Star FPA	12,231	0.22504%	80,077	36,682	134,479
1422234	Morning Star Volunteer Fire	5,664	0.10421%	37,082	16,987	62,275
1425734	Moro Volunteer Fire	3,540	0.06513%	23,177	10,617	38,922
1427334	Morrilton Volunteer Fire	20,467	0.37658%	133,998	61,383	225,033
1428134	Morrison Volunteer Fire	12,597	0.23178%	82,473	37,780	138,503
1430334	Morrow Volunteer Fire	10,638	0.19573%	69,647	31,905	116,964
1433834	Mount Holly Volunteer Fire	12,709	0.23384%	83,206	38,116	139,734
1448634	Mount Ida Volunteer Fire	14,054	0.25859%	92,012	42,150	154,522
1438934	Mountain Home Volunteer Fire	7,169	0.13191%	46,936	21,501	78,822
1438924	Mountain Home Volunteer Police	4,242	0.07805%	27,773	12,722	46,640
1447824	Mountain Pine Volunteer Police	2,189	0.04028%	14,331	6,565	24,068
1452434	Mountain View Volunteer Fire	19,741	0.36322%	129,245	59,206	217,050
1452424	Mountain View Volunteer Police	1,357	0.02497%	8,884	4,070	14,920
1436234	Mountainburg Volunteer Fire	17,712	0.32589%	115,961	53,121	194,742
1436224	Mountainburg Volunteer Police	2,124	0.03908%	13,906	6,370	23,353
1449434	Mt Judea Area Volunteer Fire	17,700	0.32567%	115,883	53,085	194,610

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				7.00%	8.00%	6.00%
1457534	Mulberry Volunteer Fire	17,889	0.32915%	117,120	53,652	196,688
1467234	Murfreesboro Volunteer Fire	8,555	0.15741%	56,010	25,658	94,061
1487734	Nashville Volunteer Fire	14,915	0.27443%	97,649	44,732	163,989
1490734	Natural Dam Volunteer Fire	2,891	0.05319%	18,928	8,671	31,786
1493134	New Blaine Rural Volunteer Fir	11,316	0.20821%	74,086	33,938	124,418
1497434	Newark Volunteer Fire	12,042	0.22157%	78,840	36,116	132,401
1506734	Newport Volunteer Fire	6,402	0.11779%	41,914	19,200	70,389
1506724	Newport Volunteer Police	708	0.01303%	4,635	2,123	7,784
1508334	Nimrod/Aplin Volunteer Fire	6,396	0.11768%	41,875	19,183	70,323
1509134	Nob Hill Volunteer Fire	17,730	0.32622%	116,079	53,175	194,940
1516429	Norfork Volunteer Police	948	0.01744%	6,207	2,843	10,423
1515634	Norman Volunteer Fire	5,717	0.10519%	37,429	17,146	62,858
1517234	Norphlet Volunteer Fire	11,346	0.20876%	74,283	34,028	124,748
1517224	Norphlet Volunteer Police	1,357	0.02497%	8,884	4,070	14,920
1525334	North Crossett Volunteer Fire	11,269	0.20734%	73,779	33,797	123,902
1540734	North Pulaski FPD	22,302	0.41034%	146,012	66,887	245,208
1522934	Northeast Benton Co.	34,521	0.63517%	226,011	103,533	379,555
1528834	Northeast Greene County Fire District	11,009	0.20256%	72,076	33,018	121,043
1524534	Northeast Lakeside Volunteer Fire	9,942	0.18293%	65,091	29,817	109,311
1526134	Northeast Saline County Fire	5,664	0.10421%	37,082	16,987	62,275
1531834	Northside Volunteer Fire	6,372	0.11724%	41,718	19,111	70,060
1529634	Northside Volunteer Fire	16,314	0.30017%	106,808	48,928	179,371
1547434	Oak Grove Fire Protection Dist. #25	9,900	0.18215%	64,816	29,691	108,850
1546634	Oak Grove Volunteer Fire	5,540	0.10193%	36,271	16,615	60,912
1520234	Oil Trough Volunteer Fire	10,679	0.19649%	69,916	32,028	117,415
1555534	Ola Volunteer Fire	7,788	0.14329%	50,988	23,357	85,628
1555524	Ola Volunteer Police	1,345	0.02475%	8,806	4,034	14,788
1566034	Oppelo Volunteer Fire	10,006	0.18411%	65,510	30,009	110,015
1566024	Oppelo Volunteer Police	708	0.01303%	4,635	2,123	7,784
1576834	Osceola Volunteer Fire	3,575	0.06578%	23,406	10,722	39,307
1576824	Osceola Volunteer Police	4,189	0.07708%	27,426	12,563	46,058
1579234	Ouachita Co FD #1	8,508	0.15654%	55,702	25,517	93,545
1582234	Oxley Volunteer Fire	5,540	0.10193%	36,271	16,615	60,912
1585734	Ozark Volunteer Fire	12,101	0.22265%	79,226	36,293	133,049
1585724	Ozark Volunteer Police	4,260	0.07838%	27,890	12,776	46,838
1599734	Pangburn Volunteer Fire	19,311	0.35531%	126,430	57,916	212,323
1599724	Pangburn Volunteer Police	690	0.01270%	4,517	2,069	7,586
1616034	Paragould Volunteer Fire	6,449	0.11866%	42,222	19,341	70,906
1616024	Paragould Volunteer Police	5,623	0.10346%	36,814	16,864	61,824
1624134	Paris Volunteer Fire	12,012	0.22101%	78,643	36,026	132,071
1626834	Parkin Volunteer Fire	9,110	0.16762%	59,644	27,322	100,164
1617934	Parks Volunteer Fire	-	0.00000%	-	-	-
1619534	Parthenon Volunteer Fire	5,788	0.10650%	37,894	17,359	63,638
1623334	Patterson Volunteer Fire	9,198	0.16924%	60,220	27,586	101,131
1623324	Patterson Volunteer Police	1,410	0.02594%	9,231	4,229	15,503
1627634	Pea Ridge Volunteer Fire	30,037	0.55266%	196,654	90,085	330,254
1627624	Pea Ridge Volunteer Police	1,345	0.02475%	8,806	4,034	14,788
1629234	Peel Volunteer Fire & Rescue	10,673	0.19638%	69,877	32,010	117,349
1631434	Perryville Volunteer Fire	7,764	0.14285%	50,831	23,285	85,364
1633034	Philadelphia Volunteer Fire	9,818	0.18065%	64,279	29,446	107,948
1635734	Piggott Volunteer Fire	15,611	0.28723%	102,206	46,820	171,641
1646224	Pine Bluff Volunteer Police	4,207	0.07741%	27,543	12,617	46,256
1648934	Pine Ridge Volunteer Fire	3,540	0.06513%	23,177	10,617	38,922
1649734	Pine Village Volunteer Fire	9,369	0.17238%	61,339	28,099	103,011
1651934	Pineville Volunteer Fire	19,069	0.35086%	124,846	57,191	209,662
1652734	Piney Point Volunteer Fire	10,431	0.19192%	68,292	31,284	114,688
1657834	Plainview Volunteer Fire	13,069	0.24046%	85,563	39,196	143,692
1644634	Pleasant Plains Volunteer Fire	13,476	0.24795%	88,228	40,416	148,167
1655134	Plumerville Volunteer Fire	9,198	0.16924%	60,220	27,586	101,131
1665934	Pocahontas Volunteer Fire	12,077	0.22221%	79,069	36,221	132,785
1665924	Pocahontas Volunteer Police	4,950	0.09108%	32,408	14,846	54,425
1667534	Ponca Volunteer Fire	5,664	0.10421%	37,082	16,987	62,275

Arkansas Local Police and Fire Retirement System
LOPFI Volunteer Service Sensitivity
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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	0.06513%	23,177	10,617	38,922
1668334	Pottsville Volunteer Fire	13,558	0.24946%	88,765	40,662	149,069
1668324	Pottsville Volunteer Police	2,283	0.04201%	14,947	6,847	25,101
1675634	Prairie Grove Volunteer Fire	17,665	0.32503%	115,654	52,980	194,225
1675624	Prairie Grove Volunteer Police	2,159	0.03972%	14,135	6,475	23,738
1679934	Prescott Volunteer Fire	7,788	0.14329%	50,988	23,357	85,628
1685334	Pulaski Co Volunteer Fire	5,564	0.10237%	36,428	16,687	61,176
1691834	Pyatt Rural Fire & Def Assoc	9,871	0.18162%	64,626	29,605	108,531
1692634	Quail Creek Volunteer Fire	4,915	0.09043%	32,179	14,741	54,040
1693434	Quitman Volunteer	12,260	0.22558%	80,267	36,769	134,797
1695034	Ravenden Volunteer Fire	9,912	0.18238%	64,894	29,727	108,981
1704334	Rector Volunteer Fire	16,343	0.30070%	106,998	49,015	179,690
1704324	Rector Volunteer Police	1,416	0.02605%	9,271	4,247	15,569
1713234	Redfield Volunteer Fire	20,426	0.37583%	133,730	61,260	224,582
1713224	Redfield Volunteer Police	1,416	0.02605%	9,271	4,247	15,569
1715934	Richwood Volunteer Fire	4,248	0.07816%	27,812	12,740	46,706
1714034	Rison Volunteer Fire	12,715	0.23395%	83,246	38,134	139,800
1716734	Riverdale Volunteer Fire	3,487	0.06416%	22,830	10,458	38,339
1721334	Rockport Volunteer Fire	9,251	0.17021%	60,567	27,745	101,714
1724824	Rogers Volunteer Police	-	0.00000%	-	-	-
1726434	Rondo Volunteer Fire	1,416	0.02605%	9,271	4,247	15,569
1729934	Rose Bud Volunteer Fire	14,862	0.27345%	97,302	44,573	163,406
1730234	Ross Van Ness - Wellford Volunteer Fire	11,275	0.20745%	73,818	33,815	123,968
1727234	Round Mountain Volunteer Fire	15,682	0.28854%	102,671	47,033	172,422
1731034	Ruddell Hill Volunteer Fire	5,617	0.10335%	36,775	16,846	61,758
1728034	Rudd's Crossing Volunteer Fire	7,080	0.13027%	46,353	21,234	77,844
1732934	Russell Volunteer Fire	7,080	0.13027%	46,353	21,234	77,844
1753134	Salem Volunteer Fire	16,260	0.29918%	106,455	48,766	178,777
1755834	Salem-Saline County Volunteer	20,503	0.37724%	134,234	61,491	225,428
1757434	Saratoga Volunteer Fire	1,416	0.02605%	9,271	4,247	15,569
1758234	Sardis Fire Protection Distric	9,788	0.18009%	64,082	29,356	107,618
1760434	Scotland Area Fire & Emergency	12,715	0.23395%	83,246	38,134	139,800
1761234	Scott Volunteer Fire	6,537	0.12028%	42,798	19,605	71,874
1762034	Scranton Rural Volunteer Fire	12,012	0.22101%	78,643	36,026	132,071
1797334	SE Jefferson Co Volunteer Fire	6,425	0.11822%	42,065	19,269	70,642
1763934	Searcy Volunteer Fire	1,416	0.02605%	9,271	4,247	15,569
1763924	Searcy Volunteer Police	4,974	0.09152%	32,565	14,918	54,689
1764734	Sedgwick Fire Improvement Dist	4,962	0.09130%	32,486	14,882	54,557
1769834	Shady Grove Fire & Rescue	6,325	0.11638%	41,410	18,970	69,543
1766334	Shannon Hills Volunteer Fire	9,015	0.16587%	59,022	27,037	99,119
1765524	Shannon Hills Volunteer Police	2,832	0.05211%	18,541	8,494	31,138
1767134	Shaw Volunteer Fire Protection	9,894	0.18204%	64,776	29,673	108,784
1774434	Sheridan Volunteer Fire	19,848	0.36519%	129,946	59,527	218,227
1783334	Siloam Springs Volunteer Fire	2,826	0.05200%	18,502	8,476	31,072
1788434	Sixth District Volunteer Fire	12,178	0.22407%	79,730	36,524	133,896
1793034	Smackover Volunteer Fire	14,018	0.25792%	91,776	42,042	154,127
1793024	Smackover Volunteer Police	673	0.01238%	4,406	2,018	7,400
1792234	Smyrna Volunteer Fire	5,487	0.10096%	35,924	16,456	60,329
1794934	Snowball Volunteer Fire	9,346	0.17196%	61,189	28,030	102,758
1795734	South Carroll Co Fire Assoc	11,328	0.20843%	74,165	33,974	124,550
1802334	South Greene County Volunteer Fire	9,322	0.17152%	61,032	27,958	102,494
1800734	South Mountain Volunteer Fire	6,136	0.11290%	40,173	18,403	67,465
1796534	Southbend Volunteer Fire	17,181	0.31612%	112,485	51,528	188,903
1805834	Southridge Volunteer Fire	12,732	0.23426%	83,357	38,185	139,987
1801534	Southside Volunteer Fire	18,497	0.34033%	121,101	55,475	203,373
1798134	Sparkman Volunteer Fire	7,086	0.13038%	46,392	21,252	77,910
1798124	Sparkman Volunteer Police	2,124	0.03908%	13,906	6,370	23,353
1833334	St. Francis Volunteer Fire	3,481	0.06405%	22,790	10,440	38,273
1813934	Stamps Volunteer Fire	15,511	0.28539%	101,551	46,520	170,542
1824434	Star City Volunteer Fire	12,744	0.23448%	83,436	38,221	140,119
1824424	Star City Volunteer Police	708	0.01303%	4,635	2,123	7,784
1828734	Stephens Volunteer Fire	9,157	0.16848%	59,951	27,463	100,680

Arkansas Local Police and Fire Retirement System
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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%
1837634	Strawberry Volunteer Fire	8,520	0.15676%	55,781	25,553	93,677
1839234	Strickler Volunteer Fire	5,664	0.10421%	37,082	16,987	62,275
1843034	Strong Volunteer Fire	13,246	0.24372%	86,722	39,727	145,638
1854634	Stuttgart Volunteer Fire	2,195	0.04039%	14,371	6,583	24,134
1872434	Sulphur Rock Area Volunteer Fire	7,080	0.13027%	46,353	21,234	77,844
1873234	Sulphur Springs Volunteer Fire	4,307	0.07925%	28,198	12,917	47,355
1873224	Sulphur Springs Volunteer Police	3,487	0.06416%	22,830	10,458	38,339
1874034	Summit Volunteer Fire	12,030	0.22135%	78,761	36,080	132,269
1877534	Sunnyland Rural Volunteer Fire	8,366	0.15393%	54,773	25,091	91,983
1878334	Sunset Rural Volunteer Fire	6,372	0.11724%	41,718	19,111	70,060
1880534	Sweet Home Volunteer Fire	-	0.00000%	-	-	-
1879134	Swifton Volunteer Fire	9,517	0.17511%	62,308	28,543	104,638
1879124	Swifton Volunteer Police	30	0.00055%	196	90	330
1882134	Taylor Volunteer Fire	5,965	0.10975%	39,053	17,890	65,585
1892924	Texarkana Volunteer Police	708	0.01303%	4,635	2,123	7,784
1895334	Thornton Volunteer Fire	8,419	0.15491%	55,120	25,250	92,566
1903834	Tillar Volunteer Fire	9,912	0.18238%	64,894	29,727	108,981
1904834	Timbo Volunteer Fire	14,555	0.26780%	95,292	43,652	160,031
1906234	Tinsman Volunteer Fire	3,245	0.05971%	21,245	9,732	35,678
1909734	Tontitown Area Volunteer Fire	17,110	0.31481%	112,020	51,315	188,123
1908934	Tontitown Volunteer Fire	-	0.00000%	-	-	-
1908924	Tontitown Volunteer Police	8,248	0.15176%	54,000	24,737	90,686
1831734	Town of St. Charles Volunteer	7,080	0.13027%	46,353	21,234	77,844
1912734	Tracy Area Volunteer Fire	11,216	0.20637%	73,432	33,638	123,319
1922434	Trumann Volunteer Fire	9,906	0.18227%	64,855	29,709	108,915
1922424	Trumann Volunteer Police	1,446	0.02661%	9,467	4,337	15,899
1931334	Tuckerman Volunteer Fire	18,644	0.34304%	122,063	55,916	204,989
1931324	Tuckerman Volunteer Police	2,903	0.05341%	19,006	8,707	31,918
1932134	Tull Fire & Rescue	6,236	0.11474%	40,827	18,703	68,564
1935634	Turrell Volunteer Fire	2,124	0.03908%	13,906	6,370	23,353
1936434	Turtle Creek Volunteer Fire	16,343	0.30070%	106,998	49,015	179,690
1937234	Tyronza Volunteer Fire	13,440	0.24729%	87,992	40,308	147,771
1937224	Tyronza Volunteer Police	2,744	0.05049%	17,965	8,230	30,170
1938034	Umpire Volunteer Fire	4,460	0.08206%	29,200	13,376	49,037
1939934	Valley Springs Volunteer Fire	9,918	0.18249%	64,934	29,745	109,047
1941024	Van Buren Volunteer Police	3,593	0.06611%	23,524	10,776	39,505
1942934	Vandervoort Rural Volunteer Fire	7,788	0.14329%	50,988	23,357	85,628
1944534	Velvet Ridge Fire Protection District	9,346	0.17196%	61,189	28,030	102,758
1952634	Vilonia Volunteer Fire	15,777	0.29029%	103,293	47,317	173,467
1952624	Vilonia Volunteer Police	708	0.01303%	4,635	2,123	7,784
1961534	Viola Volunteer Fire	6,455	0.11877%	42,261	19,359	70,972
1982834	Wabbaseka Volunteer Fire	4,171	0.07674%	27,308	12,509	45,860
1991734	Waldo Volunteer Fire	1,463	0.02692%	9,578	4,388	16,086
1991724	Waldo Volunteer Police	1,416	0.02605%	9,271	4,247	15,569
2002834	Waldron Volunteer Fire	12,154	0.22363%	79,573	36,452	133,632
2011734	Walnut Ridge Volunteer Fire	8,526	0.15687%	55,820	25,571	93,743
2011724	Walnut Ridge Volunteer Police	2,124	0.03908%	13,906	6,370	23,353
2016834	Ward Volunteer Fire	7,853	0.14449%	51,414	23,552	86,343
2016824	Ward Volunteer Police	3,599	0.06622%	23,563	10,794	39,571
2021434	Warren Volunteer Fire	19,960	0.36725%	130,679	59,863	219,458
2031134	Washington Volunteer Fire	7,110	0.13082%	46,549	21,324	78,174
2034634	Water Valley Volunteer Fire	9,853	0.18129%	64,508	29,551	108,333
2035434	Watson Chapel Volunteer Fire	10,602	0.19507%	69,412	31,797	116,568
2036234	Wedington Volunteer Fire	19,293	0.35498%	126,312	57,862	212,125
2041934	Weiner Volunteer Fire	9,930	0.18271%	65,012	29,781	109,179
2041924	Weiner Volunteer Police	-	0.00000%	-	-	-
2048634	Wescon Volunteer Fire	15,753	0.28985%	103,136	47,245	173,203
2049434	Wesley Volunteer Fire	5,664	0.10421%	37,082	16,987	62,275
2050834	West Fork Volunteer Fire	22,727	0.41816%	148,795	68,161	249,881
2050824	West Fork Volunteer Police	5,664	0.10421%	37,082	16,987	62,275
2060524	West Memphis Volunteer Police	7,788	0.14329%	50,988	23,357	85,628
2065634	West Point Volunteer Fire	4,248	0.07816%	27,812	12,740	46,706

Arkansas Local Police and Fire Retirement System
LOPFI Volunteer Service Sensitivity
As of December 31, 2020

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%
2066434	West Pulaski Volunteer Fire	32,893	0.60521%	215,352	98,651	361,655
2067234	Western Greene Co Fire	17,134	0.31526%	112,177	51,387	188,387
2068034	Western Grove Volunteer Fire	14,962	0.27529%	97,957	44,873	164,506
2070234	Wheatley Volunteer Fire	5,723	0.10530%	37,469	17,164	62,924
2070224	Wheatley Volunteer Police	-	0.00000%	-	-	-
2071034	Wheeler Volunteer Fire	13,535	0.24904%	88,614	40,593	148,816
2079634	White Bluff-Rye Hill Volunteer	16,963	0.31211%	111,058	50,874	186,507
2081834	White Hall Volunteer Fire	10,667	0.19627%	69,837	31,992	117,283
2081824	White Hall Volunteer Police	2,124	0.03908%	13,906	6,370	23,353
2083434	Whitehouse Volunteer Fire	12,060	0.22190%	78,957	36,170	132,599
2085034	Wickes RVFD #2	4,844	0.08913%	31,714	14,528	53,259
2088534	Williams Junction Volunteer Fi	5,617	0.10335%	36,775	16,846	61,758
2090734	Wilmar Volunteer Fire	4,956	0.09119%	32,447	14,864	54,491
2100834	Wilmot Volunteer Fire	7,074	0.13016%	46,314	21,216	77,778
2109134	Wilson Volunteer Fire	4,573	0.08414%	29,940	13,715	50,280
2110534	Wilton Volunteer Fire	7,888	0.14513%	51,643	23,657	86,728
2111334	Winchester Volunteer Fire	3,611	0.06644%	23,641	10,830	39,703
2102434	Woodlawn Volunteer Fire	11,328	0.20843%	74,165	33,974	124,550
2115634	Wright-Pastoria Volunteer Fire	7,080	0.13027%	46,353	21,234	77,844
2119934	Wynne Volunteer Fire	9,818	0.18065%	64,279	29,446	107,948
2119924	Wynne Volunteer Police	47	0.00086%	308	141	517
2129634	Y-City Volunteer Fire	7,027	0.12929%	46,006	21,075	77,261
2139334	Yellville Volunteer Fire	10,691	0.19671%	69,994	32,064	117,546
2143134	Zinc Volunteer Fire	7,747	0.14254%	50,720	23,234	85,178
		\$ 5,434,942	100.00000%	\$ 35,582,812	\$ 16,300,154	\$ 59,756,655

**Arkansas Local Police and Fire Retirement System
Schedule of LOPFI Volunteer Pension Amounts by Employer
As of and for the year ended December 31, 2020**

		Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Total Employer 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 Plan Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense
2170034	101-Gamalie Fpd #5	92,903	0.261%	\$ 483	\$ -	\$ -	\$ 6,386	\$ 6,869	\$ 637	\$ 20,948	\$ -	\$ 795	\$ 22,380	\$ 13,400	\$ 15,817	\$ 29,217
15034	Alexander Volunteer Fire	18,810	0.053%	98	-	-	13,083	13,181	129	4,241	-	-	4,370	7,713	6,098	8,811
15024	Alexander Volunteer Police	42,451	0.119%	221	-	-	24,558	24,779	221	9,572	-	9,863	6,123	12,524	18,647	18,647
10634	Allison Sylamore Volunteer Fire	35,380	0.099%	184	-	-	22,227	22,411	243	7,978	-	8,221	5,103	10,959	16,062	16,062
11634	Alma Volunteer Fire	130,908	0.368%	680	-	-	20,353	21,033	898	29,518	-	3,342	33,758	18,882	2,134	21,016
19534	Alpena Volunteer Fire	60,069	0.169%	312	-	-	50,582	50,894	412	13,545	-	13,957	8,664	21,700	30,364	30,364
24834	Alzheimer Volunteer Fire	13,827	0.039%	72	-	-	-	72	95	3,118	-	568	3,781	1,994	(1,098)	896
24824	Alzheimer Volunteer Police	-	0.000%	-	-	-	2,395	2,395	-	-	-	3,744	3,744	-	(349)	(349)
20534	Altus Volunteer Fire	74,630	0.210%	388	-	-	9,797	9,797	512	16,828	-	-	17,340	10,764	4,154	14,918
20524	Altus Volunteer Police	-	0.000%	-	-	-	-	-	-	-	-	7,022	7,022	(2,503)	(2,503)	(2,503)
30234	Amity Volunteer Fire	74,165	0.208%	385	-	-	-	-	385	509	-	-	4,129	21,361	(4,424)	6,273
30224	Amity Volunteer Police	4,635	0.013%	24	-	-	-	-	24	32	-	167	1,244	669	(101)	568
31034	Antioch Volunteer Fire	73,392	0.206%	381	-	-	16,719	17,100	503	16,549	-	24,359	41,411	10,586	(9,950)	636
34534	Appleton Rural Volunteer Fire	55,395	0.156%	288	-	-	474	762	380	12,491	-	20,983	33,854	7,990	(8,472)	(482)
36134	Arch Street Fpd #16	61,726	0.173%	321	-	-	14,072	14,393	423	13,918	-	12,936	27,277	8,903	(7,522)	1,381
41834	Arkadelphia Volunteer Fire	55,545	0.156%	289	-	-	6,696	6,985	381	12,525	-	11,532	24,438	8,012	(6,411)	1,601
50734	Arkansas City Volunteer Fire	56,665	0.159%	294	-	-	15,669	15,963	389	12,777	-	8,217	21,383	7,483	3,649	11,822
64734	Ash Flat Volunteer Fire	51,879	0.146%	270	-	-	3,927	4,197	356	11,698	-	22,008	34,062	8,783	(14,724)	(7,241)
64724	Ash Flat Volunteer Police	28,041	0.079%	146	-	-	3,696	3,842	192	6,323	-	4,487	11,002	4,045	(607)	3,438
60434	Ashdown Volunteer Fire	97,341	0.274%	506	-	-	1,602	2,108	667	21,949	-	2,702	25,318	14,040	(3,222)	10,818
60424	Ashdown Volunteer Police	27,622	0.078%	143	-	-	5,599	5,742	189	6,228	-	943	7,360	3,984	1,826	5,810
70134	Atkins Volunteer Fire	111,287	0.313%	578	-	-	1,886	1,964	763	25,094	-	5,807	31,664	16,052	990	17,042
70124	Atkins Volunteer Police	13,906	0.039%	72	-	-	674	746	95	3,136	-	3,140	6,371	2,006	1,960	3,966
80934	Augusta Volunteer Fire	95,063	0.267%	494	-	-	1,171	1,665	652	21,436	-	7,899	29,987	13,712	(2,423)	11,289
82534	Austin Volunteer Fire	62,112	0.175%	323	-	-	11,727	12,050	426	14,005	-	22,980	37,411	8,959	2,851	11,810
83334	Avoca Volunteer Fire	99,116	0.279%	515	-	-	23,064	23,579	680	22,349	-	23,029	44,296	9,021	23,317	23,317
90634	Bald Knob Volunteer Fire	96,877	0.272%	503	-	-	1,009	1,512	664	21,845	-	9,939	26,448	13,973	(3,667)	10,306
90524	Bald Knob Volunteer Police	118	0.000%	1	-	-	0.000%	103	1	27	-	6,933	6,961	17	(6,453)	(6,436)
100734	Barling Volunteer Fire	83,593	0.235%	434	-	-	9,234	9,668	573	18,849	-	3,382	22,804	12,057	5,352	17,409
100724	Barling Volunteer Police	49,751	0.140%	258	-	-	25,575	25,833	341	11,218	-	-	11,559	7,176	12,437	19,613
107434	Barton-Lexa Fire Department, Inc.	230,803	0.649%	1,199	-	-	9,944	11,143	1,583	52,043	-	2,571	56,197	33,290	(1,195)	32,095
110434	Batesville Volunteer Fire	51,106	0.144%	266	-	-	2,331	2,331	350	11,524	-	17,825	29,699	7,371	(4,010)	3,361
110424	Batesville Volunteer Police	74,243	0.209%	386	-	-	9,635	10,021	509	16,741	-	17,250	10,709	13,028	23,737	23,737
112034	Bauxite Volunteer Fire	59,565	0.167%	309	-	-	36,731	37,040	408	13,431	-	13,839	8,591	18,063	26,654	26,654
112024	Bauxite Volunteer Police	18,273	0.051%	95	-	-	1,307	1,402	125	4,120	-	6,508	10,753	2,636	1,639	4,275
122834	Bay Village Volunteer Fire	9,271	0.026%	48	-	-	0.026%	48	64	2,090	-	333	2,487	1,337	(201)	1,136
120134	Bay Volunteer Fire	87,069	0.245%	452	-	-	1,394	1,846	597	19,633	-	14,415	34,645	12,558	(4,844)	7,714
120124	Bay Volunteer Police	18,351	0.052%	95	-	-	6,741	6,836	126	4,138	-	4,264	2,647	4,149	6,796	6,796
405734	Bdr Fd#1	237,016	0.666%	1,231	-	-	-	1,231	1,625	53,444	-	14,738	69,807	34,186	(4,638)	29,548
130934	Bearden Volunteer Fire	50,799	0.143%	264	-	-	15,469	15,733	348	11,454	-	4,923	16,725	7,327	5,979	13,306
128734	Beaver Lake Volunteer Fire	99,083	0.278%	515	-	-	9,424	9,939	679	22,342	-	5,625	28,646	14,291	7,473	21,764
126034	Beaverfork Volunteer Fire	61,032	0.172%	317	-	-	7,162	7,479	418	13,762	-	7,753	21,933	8,803	(4,841)	4,322
134134	Bee Branch Volunteer Fire	42,647	0.120%	222	-	-	142	364	292	9,617	-	5,288	15,197	6,151	5,875	12,026
131734	Beebe Volunteer Fire	110,861	0.312%	576	-	-	6,135	6,711	760	24,998	-	4,544	30,302	15,990	3,930	19,920
140634	Bella Vista Volunteer Fire	-	0.000%	-	-	-	-	-	-	-	-	6,227	6,227	(4,282)	(4,282)	(4,282)
139234	Belleville Volunteer Fire	55,624	0.156%	289	-	-	1,941	2,230	381	12,542	-	12,977	25,900	8,023	(1,339)	6,684
150324	Benton Volunteer Police	9,271	0.026%	48	-	-	7,654	7,702	64	2,090	-	-	2,154	1,337	1,782	3,119
160034	Bentonville Volunteer Fire	13,441	0.038%	70	-	-	7,064	7,134	92	3,031	-	6	3,129	1,939	(1,532)	407
160024	Bentonville Volunteer Police	9,271	0.026%	48	-	-	5,067	5,115	64	2,090	-	200	2,354	1,337	2,643	3,980
162734	Bergman Volunteer Fire Association	32,447	0.091%	169	-	-	-	169	222	7,316	-	14,623	22,161	4,680	(11,123)	(6,443)
170834	Berryville Volunteer Fire	65,785	0.185%	342	-	-	4,699	811	451	14,834	-	9,362	24,647	9,489	(4,842)	4,647
170824	Berryville Volunteer Police	5,251	0.015%	26	-	-	173	1,200	36	1,184	-	200	1,420	757	(872)	(115)
168634	Bethel Heights Volunteer Fire	55,277	0.155%	287	-	-	6,464	6,751	379	12,464	-	6,643	17,486	7,258	(1,258)	6,000
168624	Bethel Heights Volunteer Police	8,727	0.025%	45	-	-	3,177	3,222	60	1,968	-	768	2,796	1,259	(3,274)	(2,015)
169434	Bethesda Area Volunteer Fire	64,934	0.182%	337	-	-	2,476	2,813	445	14,642	-	9,576	24,663	9,366	1,006	10,372
172434	Big Creek Volunteer Fire	60,259	0.169%	313	-	-	2,404	2,717	413	13,588	-	1,267	15,268	8,692	(4,155)	4,537
164334	Bigelow Volunteer Fire	27,812	0.078%	144	-	-	-	144	191	6,271	-	5,859	12,321	4,011	(3,794)	217
171634	Bigger-Reyno Volunteer Fire	69,143	0.194%	359	-	-	4,791	5,150	474	15,591	-	15,143	31,208	9,973	158	10,131
173234	Biscoe Volunteer Fire	37,547	0.106%	195	-	-	11,621	11,816	257	8,466	-	2,782	11,505	5,416	3,334	8,750
174034	Bismarck Fire Pro Association	68,577	0.193%	357	-	-	18,894	19,251	471	15,504	-	2,697	18,672	9,917	6,793	16,710
175924	Black Rock Volunteer Police	4,328	0.012%	22	-	-	0.012%	22	30	976	-	450	1,456	624	(213)	411
185634	Bonanza Volunteer Fire	97,184	0.273%	452	-	-	14,637	15,142	666	22,914	-	-	22,580	14,017	14,547	28,564
189934	Bono Fid Volunteer Fire	106,691	0.300%	554	-	-	3,371	3,925	732	24,058	-	5,996	30,786	15,389	1,222	16,611
188024	Bono Volunteer Police	9,271	0.026%	48	-	-	1,400	1,448	64	2,090	-	8,498	10,652	1,337	(2,576)	(1,239)
190234	Booneville Volunteer Fire	56,167	0.158%	292	-	-	2,976	3,268	385	12,665	-	1,150	14,200	8,101	(2,318)	5,783
194534	Boston Mountain Volunteer Fire	69,143	0.194%	359	-	-	4,960	849	474	15,591	-	30,305	46,370	9,973	(11,629)	(1,679)
199634	Bradford Volunteer Fire	81,622	0.229%	424	-	-	424	424	560	18,405	-	14,060	33,025	11,773	(7,108)	4,665
199624	Bradford Volunteer Police	18,234	0.051%	95	-	-	12,824	12,919	125	4,111	-	1,340	5,576	2,630	3,951	6,581
201134	Bradley County Rural Volunteer Fire	41,102	0.116%	214	-	-	5,470	5,684	282	9,268	-	6,270	15,268	5,928	9,701	15,629
200334	Bradley Volunteer Fire	41,718	0.117%	217	-	-	7,129	7,346	286	9,407	-	9,002	10,595	6,017	4,157	10,174
200324	Bradley Volunteer Police	9,271	0.026%	48	-	-	2,037	2,085	64	2,090	-	4,456	6,610	1,337	1,337	2,674
209734	Brinkley Volunteer Fire	55,702	0.157%	289	-	-	6,112	6,401	382	12,560	-	871	13,813	8,034	(710)	8,744
209724	Brinkley Volunteer Police	9,271	0.026%	48	-	-	-	48	64	2,090	-	333	2,487	1,337	(201)	1,136
206234	Brookland Fire Protection District	135,543	0.381%	704	-	-	10,934	11,638	929	30,563	-	1,799	33,291	19,550	6,957	26,507

**Arkansas Local Police and Fire Retirement System
Schedule of LOPFI Volunteer Pension Amounts by Employer
As of and for the year ended December 31, 2020**

Employer ID	Employer	Net Pension Liability	Employer Allocation Percentage	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense		Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Total Employer Pension Expense			
				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 in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense		Proportionate Share of Contributions		
212724	Brookland Volunteer Police	9,775	0.027%	51	-	-	525	576	67	2,204	-	9,113	11,384	1,410	(43)	1,367	
217834	Bruno Fire Protection District	77,563	0.218%	403	-	-	-	403	532	17,490	-	7,849	25,871	11,187	(8,723)	2,464	
219424	Bryant Volunteer Police	37,082	0.104%	193	-	-	-	2,871	3,064	254	-	187	8,603	5,349	1,761	7,110	
222434	Buena Vista Volunteer Fire	18,541	0.052%	96	-	-	-	-	96	127	-	1,385	5,693	2,674	(1,799)	875	
224034	Buford Volunteer Fire	69,530	0.195%	361	-	-	-	361	477	15,678	-	35,999	52,154	10,029	(16,732)	(6,732)	
228334	Bull Shoals Volunteer Fire	69,530	0.195%	361	-	-	-	7,199	7,560	477	-	4,405	20,560	10,029	(2,779)	7,250	
228324	Bull Shoals Volunteer Police	8,884	0.025%	46	-	-	-	2,371	2,417	61	-	1,204	3,268	1,281	(296)	985	
235634	Burnt Ridge Volunteer Fire	42,025	0.118%	218	-	-	-	4,465	4,683	288	-	1,258	11,022	6,062	(1,044)	5,018	
238034	Butterfield Volunteer Fire	142,693	0.401%	741	-	-	-	14,334	15,075	978	-	33,154	20,581	2,057	(2,638)	22,638	
258534	Cabot Volunteer Fire	23,177	0.065%	120	-	-	-	-	120	159	-	15,909	21,294	3,343	(5,743)	(2,400)	
266234	Caddo Valley Volunteer Fire	69,608	0.196%	362	-	-	-	3,767	4,129	477	-	2,217	18,390	10,040	2,266	12,306	
268234	Caddo Valley Volunteer Police	54,930	0.154%	285	-	-	-	14,991	15,276	377	-	686	13,449	7,923	10,474	18,397	
270434	Cairo Volunteer Fire	37,082	0.104%	193	-	-	-	10,153	10,346	254	-	4,069	12,685	5,349	(1,053)	4,296	
269034	Caldwell Volunteer Fire	60,102	0.169%	312	-	-	-	2,940	3,252	412	-	36,436	50,400	8,669	(8,509)	160	
273934	Calico Rock Volunteer Fire	39,597	0.111%	206	-	-	-	206	272	8,929	-	47,257	56,458	5,711	(23,840)	(18,129)	
276334	Calion Volunteer Fire	66,361	0.186%	345	-	-	-	1,903	2,248	455	-	4,487	19,906	5,972	(535)	9,037	
279834	Calvert Township Volunteer Fire	41,718	0.117%	217	-	-	-	1,755	1,972	286	-	5,378	15,071	6,017	(3,424)	2,593	
277134	Camden Volunteer Fire	18,541	0.052%	96	-	-	-	-	96	127	-	1,406	5,714	2,674	(2,536)	138	
285224	Cammack Village Volunteer Police	13,637	0.038%	71	-	-	-	-	71	94	-	4,343	7,512	1,967	(3,194)	(1,227)	
284434	Camp Volunteer Fire	50,720	0.143%	263	-	-	-	3,039	3,302	348	-	3,132	14,917	7,316	(5,129)	2,187	
286034	Cane Creek Volunteer Fire	50,799	0.143%	264	-	-	-	264	348	348	-	4,122	15,924	7,327	(3,810)	3,517	
287934	Capps-Batavia Volunteer Fire	98,114	0.276%	510	-	-	-	13,252	13,762	673	-	688	23,485	14,152	9,242	23,394	
288734	Caraway Volunteer Fire	76,018	0.214%	395	-	-	-	395	521	17,141	-	5,017	22,679	10,964	(2,707)	8,257	
298434	Carlisle Volunteer Fire	87,992	0.247%	457	-	-	-	2,753	3,210	603	-	24,205	44,649	12,692	(6,936)	5,756	
305034	Carthage Volunteer Fire	13,906	0.039%	72	-	-	-	72	95	3,136	-	3,276	6,507	2,006	(4,946)	(2,940)	
308534	Cash Volunteer Fire	21,978	0.062%	114	-	-	-	2,581	2,695	151	-	3,101	8,208	3,170	(4,692)	(1,522)	
309334	Cave City Volunteer Fire	105,957	0.298%	550	-	-	-	550	727	23,892	-	19,282	43,901	15,283	(7,742)	7,541	
309324	Cave City Volunteer Police	32,644	0.092%	170	-	-	-	21,449	21,648	224	-	7,585	4,708	10,399	15,107	15,107	
310734	Cave Springs Volunteer Fire	105,957	0.298%	550	-	-	-	6,429	6,979	727	-	5,836	30,455	15,283	1,268	16,551	
310724	Cave Springs Volunteer Police	18,384	0.052%	96	-	-	-	96	126	4,145	-	4,156	8,427	2,652	(2,299)	-	
316634	Center Grove Volunteer Fire	59,683	0.168%	310	-	-	-	17,465	17,775	409	-	13,458	17,250	31,117	8,608	(3,419)	5,189
315834	Center Volunteer Fire	32,447	0.091%	169	-	-	-	169	222	7,316	-	6,645	14,183	4,680	(5,222)	(542)	
318234	Centerton Volunteer Fire	41,292	0.116%	215	-	-	-	-	215	283	-	17,712	27,306	5,956	(17,329)	(11,373)	
318224	Centerton Volunteer Police	28,237	0.079%	147	-	-	-	9,397	9,544	194	-	6,367	6,561	4,073	6,351	10,424	
319034	Central City Volunteer Fire	13,598	0.038%	71	-	-	-	7,472	7,543	93	-	3,066	6	1,961	3,161	5,122	
319024	Central City Volunteer Police	4,635	0.013%	24	-	-	-	3,973	3,997	32	-	1,045	1,077	669	1,693	2,362	
323934	Chambersville Volunteer Fire	27,969	0.079%	145	-	-	-	145	192	6,307	-	859	7,358	4,034	(1,351)	6,683	
327134	Charleston Volunteer Fire	74,859	0.210%	389	-	-	-	2,538	2,927	513	-	827	18,220	10,797	381	11,178	
330134	Charlotte Volunteer Fire	45,849	0.129%	238	-	-	-	2,577	2,815	314	-	8,661	19,313	6,613	(2,141)	4,472	
333634	Cherokee Village Volunteer Fire	14,253	0.040%	74	-	-	-	11,793	11,867	98	-	3,312	3,312	2,056	5,119	7,175	
333624	Cherokee Village Volunteer Police	28,395	0.080%	148	-	-	-	1,721	1,869	195	-	4,741	11,339	4,096	269	4,365	
332834	Cherry Hill Volunteer Fire	46,045	0.129%	239	-	-	-	5,336	5,575	316	-	1,270	11,969	6,641	552	7,193	
334434	Cherry Valley Volunteer Fire	32,408	0.091%	168	-	-	-	2,055	2,223	222	-	6,590	14,120	4,674	(211)	4,463	
334424	Cherry Valley Volunteer Police	4,635	0.013%	24	-	-	-	3,903	3,927	32	-	1,077	669	1,622	2,291	2,291	
338734	Chidester Volunteer Fire	60,259	0.169%	313	-	-	-	6,392	6,705	413	-	367	14,368	8,692	2,226	10,918	
339534	Chimes Volunteer Fire	60,259	0.169%	313	-	-	-	684	997	413	-	6,251	20,252	8,692	(3,211)	5,481	
341734	Choctaw Volunteer Fire	78,028	0.219%	405	-	-	-	705	1,110	535	-	15,839	33,968	11,254	(7,178)	4,076	
344134	Cincinnati Volunteer Fire	55,702	0.157%	289	-	-	-	3,983	4,272	382	-	464	13,406	8,034	4,126	12,160	
348434	Clarendon Volunteer Fire	60,527	0.170%	314	-	-	-	5,716	6,030	415	-	7,167	21,230	8,730	(3,873)	4,857	
357334	Clarksville Volunteer Fire	128,086	0.360%	665	-	-	-	22,646	23,311	878	-	4,297	34,057	18,475	4,060	22,535	
357324	Clarksville Volunteer Police	-	0.000%	-	-	-	-	640	640	-	-	2,564	2,564	-	(39)	(39)	
368934	Clinton Volunteer Fire	106,881	0.300%	555	-	-	-	555	733	24,100	-	8,670	33,503	15,416	(6,168)	9,248	
375134	Coal Hill Volunteer Fire	46,353	0.130%	241	-	-	-	241	318	10,452	-	7,859	18,629	6,686	(5,244)	1,462	
375124	Coal Hill Volunteer Police	4,635	0.013%	24	-	-	-	-	24	32	-	6,312	6,312	669	(1,187)	(518)	
371934	Collegeville Volunteer Fire	120,171	0.338%	624	-	-	-	13,928	14,552	824	-	2,138	30,059	17,333	(2,394)	14,939	
374334	Colt Volunteer Fire	64,894	0.182%	337	-	-	-	30,300	30,637	445	-	2,147	17,225	9,360	8,643	18,003	
380834	Compton Volunteer Fire Assoc	36,467	0.102%	189	-	-	-	189	250	8,223	-	17,138	25,611	5,260	(7,841)	(2,581)	
383234	Conway County Volunteer Fire	681,236	1.915%	3,548	-	-	-	3,548	4,674	153,624	-	144,894	303,192	98,242	(87,849)	10,393	
379434	Cooterneck Volunteer Fire	41,600	0.117%	216	-	-	-	-	216	285	-	9,951	19,616	6,000	(5,354)	646	
386734	Cord Volunteer Fire	55,506	0.156%	288	-	-	-	612	900	381	-	35,125	48,022	8,006	(11,214)	(3,118)	
387534	Corning Volunteer Fire	73,739	0.207%	383	-	-	-	782	1,165	506	-	19,747	36,880	10,636	(6,695)	3,941	
391734	Cotter Volunteer Fire	46,739	0.131%	223	-	-	-	18,690	18,933	320	-	20,989	31,849	6,741	1,240	7,981	
397224	Cotter Volunteer Police	4,328	0.012%	22	-	-	-	-	22	30	-	432	1,438	624	(192)	432	
398034	Cotter/Gassville Rural Volunteer Fire	41,639	0.117%	216	-	-	-	4,365	4,581	286	-	1,721	11,396	6,006	498	6,504	
406534	Cotton Plant Volunteer Fire	18,155	0.051%	94	-	-	-	3,383	3,477	124	-	2,254	6,472	2,619	(2,979)	(360)	
406524	Cotton Plant Volunteer Police	-	0.000%	-	-	-	-	115	115	-	-	175	175	-	(830)	(830)	
407334	Cottonwood Rural Fire Assoc	59,526	0.167%	309	-	-	-	1,604	1,913	408	-	10,914	24,744	8,586	(11,034)	(2,448)	
408134	County Line Volunteer Fire Ass	64,122	0.180%	333	-	-	-	333	440	14,459	-	3,816	18,715	9,249	(4,798)	4,451	
411334	Cove Rural Volunteer Fire	46,549	0.131%	242	-	-	-	242	319	10,496	-	8,207	19,022	6,714	(9,583)	(2,869)	
417034	Crawfordsville Volunteer Fire	46,739	0.131%	223	-	-	-	46,739	223	294	-	25,317	35,310	6,179	(10,323)	(6,144)	
427834	Crossett Volunteer Fire	8,845	0.025%	46	-	-	-	46	61	1,994	-	703	2,758	1,276	(358)	918	
427824	Crossett Volunteer Police	4,635	0.013%	24	-	-	-	-	24	32	-	4,296	5,373	669	(1,909)	(1,240)	
425134	Crow Mountain Fire Protection District	119,516	0.336%	621	-	-	-	20,154	20,775	820	-	18,677	46,447	17,239	(187)	17,052	
428634	Crystal Fire Protection District	73,739	0.207%	383	-	-	-	1,337	1,720	506	-	16,627	30,653	10,636	(10,264)	372	

**Arkansas Local Police and Fire Retirement System
Schedule of LOPFI Volunteer Pension Amounts by Employer
As of and for the year ended December 31, 2020**

Employer ID	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and		
		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 Plan Pension Expense	Proportionate Share of Contributions
430834	Curtis Rural Volunteer Fire	9,271	0.026%	48	-	-	48	64	2,090	-	9,931	12,085	1,337	(8,951)	(7,614)
433234	Dalton Volunteer Fire	64,894	0.182%	337	-	1,225	1,562	445	14,633	-	4,935	20,013	9,360	664	10,024
434034	Damascus Volunteer Fire	41,718	0.117%	217	-	2,876	3,093	286	9,407	-	405	10,098	6,017	1,690	7,707
446434	Danville Volunteer Fire	84,208	0.237%	437	-	-	437	17	18,988	-	9,569	29,134	12,146	(2,302)	9,844
455334	Dardanelle Volunteer Fire	78,918	0.222%	410	-	2,105	2,515	541	17,795	-	6,749	25,085	11,383	(4,073)	7,310
455324	Dardanelle Volunteer Police	4,635	0.013%	24	-	3,434	3,458	32	1,045	-	-	1,077	669	1,546	2,215
476634	De Queen Volunteer Fire	88,110	0.248%	458	-	-	458	604	19,868	-	12,019	32,491	12,709	(8,258)	4,451
463434	Deann Volunteer Fire	32,447	0.091%	169	-	3,005	3,174	222	7,316	-	2,851	10,389	4,680	(3,716)	964
466934	Decatur Volunteer Fire	51,028	0.143%	265	-	2,880	3,145	350	11,506	-	6,239	18,095	7,360	(4,573)	2,787
466924	Decatur Volunteer Police	32,755	0.092%	170	-	10,398	10,568	225	7,386	-	433	8,044	4,724	9,153	13,877
468534	Deer Volunteer Fire	38,202	0.107%	198	-	-	204	402	8,614	-	1,343	10,219	5,510	(2,631)	2,879
471534	Delaware Volunteer Fire	83,396	0.234%	433	-	-	433	572	18,805	-	6,445	25,822	12,029	(5,465)	6,564
481234	Dermott Volunteer Fire	89,040	0.250%	463	-	12,241	12,704	611	20,077	-	2,642	23,330	12,843	2,573	15,416
485534	Des Arc Volunteer Fire	78,840	0.222%	410	-	2,073	2,483	541	17,777	-	3,655	21,973	11,371	(2,989)	8,382
485524	Des Arc Volunteer Police	27,812	0.078%	144	-	15,081	15,225	191	6,271	-	600	7,062	4,011	7,929	11,940
487134	Desha Volunteer Fire	70,073	0.197%	364	-	7,000	7,364	480	15,801	-	5,372	21,653	10,107	7	10,114
486334	Devals Bluff Volunteer Fire	54,236	0.152%	282	-	8,548	8,830	372	12,230	-	10,861	23,463	7,823	5,549	13,372
486324	Devals Bluff Volunteer Police	-	0.000%	-	-	2,157	2,157	-	-	-	3,743	3,743	-	(350)	(350)
496034	Dewitt Volunteer Fire	89,665	0.235%	435	-	1,701	2,136	574	18,865	-	1,702	21,141	12,067	(1,131)	10,936
501034	Diaz Volunteer Fire	60,069	0.169%	312	-	9,790	10,102	412	13,545	-	8,988	22,945	8,664	1,287	9,951
501024	Diaz Volunteer Police	13,598	0.038%	71	-	6,49	720	93	3,066	-	3,479	6,638	1,961	(456)	1,505
502924	Dierks Volunteer Police	18,423	0.052%	96	-	10,110	10,206	126	4,154	-	676	4,956	2,657	3,163	5,820
503734	District 7 Crawford Co. Volunt	59,644	0.168%	310	-	3,041	3,351	409	13,449	-	8,452	22,310	8,603	(1,627)	7,326
504534	Dodd Mountain Volunteer Fire	41,174	0.116%	214	-	-	214	282	9,284	-	12,918	22,484	5,939	(10,127)	(4,188)
516934	Dover Volunteer Fire	56,783	0.160%	295	-	295	295	289	12,804	-	15,021	28,214	8,190	(6,627)	1,563
516924	Dover Volunteer Police	4,635	0.013%	24	-	1,961	1,985	32	1,045	-	12,571	13,648	669	(3,907)	(3,238)
505334	Dumas Volunteer Fire	83,357	0.234%	433	-	-	433	572	18,796	-	5,453	24,821	12,023	(2,939)	9,784
526634	Dyess Volunteer Fire	37,665	0.106%	196	-	5,680	5,876	258	8,493	-	765	9,516	5,433	1,100	6,533
535534	Earle Volunteer Fire	46,896	0.132%	244	-	-	244	322	10,575	-	17,260	28,157	6,764	(12,738)	(5,974)
536334	East Camden Volunteer Fire	50,602	0.142%	263	-	665	928	347	11,410	-	10,366	22,123	7,299	(6,604)	695
537134	East End Fire Protection District	208,085	0.585%	1,081	-	99,766	100,847	1,427	46,921	-	1,810	50,158	30,013	40,203	70,216
539834	East Pulaski County Volunteer Fire	28,971	0.081%	151	-	16,833	16,833	199	6,533	-	-	6,732	4,179	8,692	12,871
546024	El Dorado Volunteer Police	-	0.000%	-	-	-	-	-	-	-	2,608	2,608	-	(1,422)	(1,422)
540134	Elaine Volunteer Fire	74,165	0.208%	385	-	3,003	3,388	509	16,723	-	3,117	20,349	10,697	2,223	12,920
556834	Elkins Volunteer Fire	124,846	0.351%	649	-	22,990	23,639	856	28,151	-	11,528	40,535	18,007	(2,202)	15,805
556824	Elkins Volunteer Police	18,076	0.051%	94	-	4,175	4,269	124	4,076	-	316	4,516	2,607	2,609	5,216
561424	Elm Springs Volunteer Police	50,949	0.143%	265	-	7,187	7,452	349	11,488	-	2,458	14,295	7,349	4,494	11,843
563034	Emmet Volunteer Fire	37,082	0.104%	193	-	-	193	254	8,362	-	3,991	12,607	5,349	4,617	9,966
564934	Emp Rural Fire Association	74,898	0.210%	389	-	389	514	16,889	514	-	11,775	29,178	10,803	(7,814)	2,989
565734	England Volunteer Fire	97,806	0.275%	508	-	16,914	17,422	671	22,054	-	3,723	26,448	14,107	387	14,494
573834	Etowah Volunteer Fire	47,512	0.134%	247	-	-	247	326	10,713	-	4,775	15,814	6,853	(3,954)	2,899
576234	Eudora Volunteer Fire	69,759	0.196%	362	-	7,022	7,384	478	15,730	-	641	16,849	10,062	1,840	11,902
585134	Eureka Springs Volunteer Fire	92,091	0.259%	478	-	1,034	1,512	631	20,765	-	897	22,293	13,283	(571)	12,712
585124	Eureka Springs Volunteer Police	50,988	0.143%	265	-	16,976	17,241	350	11,497	-	-	11,847	7,354	9,791	17,145
581934	Evansville Volunteer Fire	41,836	0.118%	217	-	-	217	287	9,433	-	17,768	27,488	6,034	(11,902)	(5,868)
587834	Evening Shade Volunteer Fire	46,969	0.132%	244	-	7,888	8,132	322	10,591	-	775	11,188	6,775	8,880	15,655
592434	Faircrest Volunteer Fire	93,132	0.262%	484	-	18,665	19,149	639	21,000	-	651	22,290	13,433	6,760	20,193
595934	Fairfield Bay Volunteer Fire	126,430	0.355%	657	-	1,012	1,669	867	28,508	-	10,664	40,039	18,236	(4,770)	13,466
598334	Fairview Fire Protection District Volun	55,277	0.155%	287	-	1,346	1,633	379	12,464	-	4,913	17,756	7,973	33	8,006
599134	Fairview Rural Fire District	37,082	0.104%	193	-	193	254	326	8,362	-	7,861	16,477	5,349	(5,953)	(604)
604134	Farmington Volunteer Fire	106,108	0.298%	551	-	5,087	5,638	728	23,926	-	5,296	29,590	15,305	(3,035)	12,270
604124	Farmington Volunteer Police	27,930	0.078%	145	-	6,776	6,921	192	6,298	-	2,713	9,203	4,028	7,622	11,650
620334	Fifty Six Volunteer Fire	32,290	0.091%	168	-	20,884	21,052	221	7,281	-	4,756	12,258	4,657	8,229	13,486
626234	Fire District #6 Crawford Co	14,102	0.040%	73	-	-	73	97	3,180	-	26,641	29,148	2,034	(11,462)	(9,428)
625434	Fisher Volunteer Fire	69,143	0.194%	359	-	14,465	14,824	474	15,591	-	-	16,065	9,973	7,632	17,605
630034	Filppin Volunteer Fire	51,493	0.145%	268	-	2,025	2,293	353	11,611	-	19,263	31,227	7,427	(5,004)	2,423
630024	Filppin Volunteer Police	9,349	0.026%	49	-	49	64	2,108	64	-	11,783	13,955	1,348	(6,537)	(5,189)
632734	Floral Volunteer Fire	32,061	0.090%	167	-	10,992	10,259	220	7,229	-	2,146	9,595	4,624	2,232	6,856
634334	Fordyce Volunteer Fire	37,855	0.106%	197	-	554	751	260	8,536	-	3,136	11,932	5,460	(1,420)	4,040
635134	Foreman Volunteer Fire	64,429	0.181%	335	-	2,075	2,410	442	14,528	-	3,082	18,052	9,293	(3,575)	5,718
644034	Forrest City Volunteer Fire	27,622	0.078%	143	-	-	143	189	6,228	-	1,867	8,284	3,988	(2,072)	1,912
644024	Forrest City Volunteer Police	27,733	0.078%	144	-	5,486	5,630	190	6,254	-	2,800	9,244	4,000	3,149	7,149
654824	Fort Smith Volunteer Police	5,526	0.016%	29	-	-	29	38	1,246	-	4,171	5,455	797	(3,703)	(2,906)
658034	Fountain Lake Volunteer Fire	97,538	0.274%	507	-	84,612	85,119	669	21,994	-	-	22,663	14,068	35,912	49,980
662934	Fox Volunteer Fire	56,979	0.160%	296	-	1,333	1,629	391	12,848	-	13,465	26,704	8,218	(7,477)	741
664534	Frenchport Volunteer Fire	67,055	0.188%	348	-	2,604	2,952	460	15,120	-	2,333	17,913	9,672	5,354	15,026
680734	Gallatin Volunteer Fire	55,467	0.156%	288	-	10,574	10,862	380	12,507	-	10,375	23,262	8,000	1,178	9,178
683134	Garland Volunteer Fire	27,812	0.078%	144	-	-	144	191	6,271	-	996	7,458	4,011	(603)	3,408
689034	Garnett Volunteer Fire	74,126	0.208%	385	-	42,877	43,262	508	16,714	-	-	17,222	10,992	21,828	32,520
693934	Gassville Volunteer Fire	78,453	0.220%	408	-	2,785	3,193	538	17,690	-	3,628	21,864	11,316	3,903	12,119
693924	Gassville Volunteer Police	14,253	0.040%	74	-	2,427	2,501	98	3,214	-	855	4,167	2,056	1,379	3,435
704834	Gentry Volunteer Fire	93,322	0.262%	485	-	1,198	1,683	640	21,043	-	28,526	50,209	13,460	(11,600)	1,860
704824	Gentry Volunteer Police	23,098	0.065%	120	-	17,201	17,321	158	5,208	-	10,353	15,719	3,332	4,132	7,464
713734	Gillett Volunteer Fire	41,718	0.117%	217	-	-	217	286	9,407	-	1,615	11,308	6,017	568	6,585

**Arkansas Local Police and Fire Retirement System
Schedule of LOPFI Volunteer Pension Amounts by Employer
As of and for the year ended December 31, 2020**

Employer ID	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				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		
		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 Plan Pension Expense
718834	Gillham Volunteer Fire	42,065	0.118%	219	-	-	22,742	22,961	288	9,485	-	603	10,376	6,067	12,021	18,088
724234	Glenwood Volunteer Fire	69,320	0.195%	361	-	-	5,244	5,605	477	15,878	-	12,908	29,063	10,029	(5,185)	4,844
724224	Glenwood Volunteer Police	23,681	0.067%	123	-	-	3,940	4,071	172	5,340	-	18,811	24,313	3,416	(1,228)	2,188
727734	Goshen Fire Dist Assoc	56,743	0.159%	295	-	-	3,997	4,592	388	12,795	-	41,662	54,846	8,384	(13,507)	(5,323)
726924	Goshen Volunteer Police	32,100	0.090%	167	-	-	21,919	22,086	220	7,238	-	696	8,154	4,630	8,800	13,430
733134	Gosnell Volunteer Fire	95,639	0.269%	497	-	-	-	497	656	21,566	-	20,797	43,019	13,795	(12,762)	1,033
736634	Gould Volunteer Fire	60,259	0.169%	313	-	-	-	313	413	13,588	-	2,162	16,163	8,692	(549)	8,143
735834	Grady Volunteer Fire	69,104	0.194%	359	-	-	3,436	3,795	474	15,582	-	14,405	30,461	9,967	(5,584)	4,383
739034	Gravel Ridge Fire Protection Dist.	92,163	0.259%	479	-	-	-	479	632	20,782	-	14,016	35,430	13,293	(7,465)	5,828
737434	Gravette Volunteer Fire	106,187	0.298%	552	-	-	22,414	22,966	728	23,944	-	39,073	63,745	15,316	(3,654)	11,662
737424	Gravette Volunteer Police	4,635	0.013%	24	-	-	2,356	2,380	32	1,045	-	4,628	5,705	669	(1,856)	(1,187)
741134	Grayson Fire Assoc	18,541	0.052%	96	-	-	-	96	127	4,181	-	6,906	11,214	2,674	(6,346)	(3,672)
743934	Green Forest Volunteer Fire	97,499	0.274%	507	-	-	21,554	22,061	669	21,985	-	261	22,915	14,063	10,875	24,938
743924	Green Forest Volunteer Police	386	0.001%	2	-	-	335	337	3	87	-	160	160	56	89	145
744734	Greenbrier Volunteer Fire	106,881	0.300%	555	-	-	12,497	13,052	733	24,100	-	11,403	36,236	15,416	(1,184)	14,232
746324	Greenland Volunteer Police	4,635	0.013%	24	-	-	-	24	32	1,045	-	167	1,244	669	(101)	568
749834	Greenwood Rural Volunteer Fire	92,051	0.259%	478	-	-	7,068	7,546	631	20,757	-	16,546	37,934	13,277	1,892	15,169
747134	Greenwood Volunteer Fire	-	0.000%	-	-	-	-	-	-	-	-	130,764	130,764	-	(58,557)	(58,557)
747139	Greenwood Volunteer Fire	199,256	0.543%	1,004	-	-	-	126,545	127,549	1,325	-	44,902	27,874	65,704	93,578	93,578
747124	Greenwood Volunteer Police	-	0.000%	-	-	-	-	-	-	-	-	714	714	-	(1,392)	(1,392)
754434	Greers Ferry Volunteer Fire	110,861	0.312%	576	-	-	-	576	760	24,998	-	6,948	32,706	15,990	(2,477)	13,513
763334	Grover Township Volunteer Fire	83,743	0.235%	435	-	-	10,068	10,503	574	18,883	-	3,233	22,690	12,079	5,452	17,531
773034	Grubbs Volunteer Fire	88,457	0.249%	460	-	-	10,385	10,845	607	19,946	-	20,553	12,759	7,116	19,875	19,875
770634	Gum Springs Volunteer Fire	68,953	0.194%	358	-	-	2,825	3,183	473	15,548	-	5,747	21,768	9,946	708	10,654
774934	Gurdon Volunteer Fire	60,522	0.170%	314	-	-	1,678	1,992	415	13,648	-	3,390	17,453	8,730	(3,200)	5,530
757534	Guy Community Volunteer Fire	60,259	0.169%	313	-	-	15,258	15,571	413	13,588	-	14,001	14,001	8,692	8,104	16,796
776534	Hackett Volunteer Fire	92,051	0.259%	478	-	-	5,007	5,485	631	20,757	-	7,039	28,427	13,277	5,130	18,407
776524	Hackett Volunteer Police	4,792	0.013%	25	-	-	119	144	33	1,061	-	243	1,357	691	(68)	623
784634	Hagarville Rd #3	64,665	0.182%	336	-	-	4,582	4,584	443	14,581	-	7,986	23,010	9,327	(5,994)	3,333
788934	Halley Volunteer Fire	45,659	0.128%	237	-	-	4,313	4,550	313	10,296	-	2,949	13,558	6,586	2,423	9,009
793534	Hamburg Volunteer Fire	115,922	0.326%	602	-	-	16,381	16,983	795	26,139	-	2,920	29,854	16,720	6,465	23,185
804434	Hampton Volunteer Fire	46,739	0.131%	243	-	-	-	243	320	10,539	-	15,869	26,728	6,741	(8,709)	(1,968)
804424	Hampton Volunteer Police	196	0.001%	1	-	-	170	171	1	44	-	714	759	28	(1,312)	(1,284)
807934	Hand Cove Fire Prot District	97,459	0.274%	506	-	-	13,056	13,562	668	21,976	-	2,724	25,368	14,057	331	14,388
812534	Hardin Volunteer Fire	20,008	0.056%	104	-	-	3,759	3,863	137	4,512	-	4,412	9,061	2,886	(1,846)	1,040
813334	Hardy Volunteer Fire	115,339	0.324%	599	-	-	53,980	54,579	791	26,008	-	2,708	29,507	16,636	17,597	34,233
813324	Hardy Volunteer Police	-	0.001%	-	-	-	4,584	4,584	2	78	-	7,359	7,359	50	(589)	(589)
814134	Harmon Volunteer Fire	60,259	0.169%	313	-	-	2,404	2,717	413	13,588	-	1,216	15,217	8,692	(3,334)	5,358
816834	Harrell Volunteer Fire	87,992	0.247%	457	-	-	17,136	17,593	603	19,841	-	764	21,208	12,692	3,845	16,537
823034	Harrisburg Volunteer Fire	65,896	0.185%	342	-	-	-	342	452	14,859	-	8,961	24,272	9,505	(7,212)	2,293
823024	Harrisburg Volunteer Police	-	0.000%	-	-	-	-	-	-	-	-	-	-	-	(3,162)	(3,162)
834634	Harrison Volunteer Fire	14,292	0.040%	74	-	-	9,796	9,870	98	3,223	-	13,970	17,291	2,061	(7,594)	(5,533)
834624	Harrison Volunteer Police	32,447	0.091%	169	-	-	-	169	222	7,316	-	1,040	8,578	4,680	3	4,683
843534	Hartford Volunteer Fire	74,165	0.208%	385	-	-	2,875	3,260	509	16,723	-	14,406	31,638	10,697	(5,300)	5,397
843524	Hartford Volunteer Police	-	0.000%	-	-	-	2,507	2,507	-	-	-	5,392	5,392	-	(2,364)	(2,364)
847834	Haskell Volunteer Fire	74,512	0.209%	387	-	-	-	387	511	16,802	-	7,767	25,080	10,747	(9,254)	1,493
847824	Haskell Volunteer Police	18,423	0.052%	96	-	-	2,280	2,376	126	4,154	-	2,325	6,605	2,657	(3,246)	(589)
849434	Hatfield Volunteer Fire	69,530	0.195%	361	-	-	13,666	14,027	477	15,678	-	58	16,213	10,029	5,544	15,573
852334	Hazen Volunteer Fire	83,049	0.233%	431	-	-	4,459	4,890	569	18,727	-	6,122	25,418	11,979	(392)	11,587
862134	Heber Springs Volunteer Fire	102,559	0.288%	533	-	-	72	605	703	23,126	-	7,850	31,679	14,793	(4,676)	10,117
862124	Heber Springs Volunteer Police	118	0.000%	1	-	-	102	103	1	27	-	28	17	44	61	61
865624	Hector Volunteer Police	18,116	0.051%	94	-	-	7,165	7,259	124	4,085	-	2,722	6,931	2,613	3,115	5,728
864834	Helena-West Helena Volunteer Fire	37,665	0.106%	196	-	-	5,891	6,087	258	8,493	-	8,751	5,433	1,740	(7,173)	(7,173)
864824	Helena-West Helena Volunteer Police	23,294	0.065%	121	-	-	-	121	160	5,253	-	16,299	21,112	3,360	(10,153)	(6,793)
875334	Hensley Volunteer Fire	37,122	0.104%	193	-	-	-	193	255	8,371	-	25,727	34,353	5,354	(8,413)	(8,059)
866434	Hermitage Volunteer Fire	37,082	0.104%	193	-	-	-	193	254	8,362	-	5,365	13,981	5,349	(923)	4,426
866424	Hermitage Volunteer Police	13,906	0.039%	72	-	-	3,714	3,786	95	3,136	-	62	3,293	2,006	3,107	5,113
882634	Hickory Creek Volunteer Fire	31,792	0.089%	165	-	-	-	165	218	7,169	-	9,181	16,568	4,586	(6,301)	(1,715)
883434	Hickory Ridge Volunteer Fire	74,165	0.208%	385	-	-	23,220	23,605	509	16,723	-	2,249	19,481	10,697	5,919	16,616
884234	Higginson Volunteer Fire	-	0.000%	-	-	-	-	-	-	-	-	50,185	50,185	-	(26,032)	(26,032)
884229	Higginson Volunteer Fire	75,330	0.212%	391	-	-	-	51,932	517	16,986	-	-	17,503	10,865	25,482	36,347
884234	Higginson Volunteer Police	-	0.000%	-	-	-	-	-	-	-	-	18,455	18,455	-	(6,946)	(6,946)
884229	Higginson Volunteer Police	23,641	0.066%	123	-	-	16,163	16,286	162	5,331	-	5,493	3,410	8,024	11,434	11,434
885034	Highfill Volunteer Fire	129,671	0.364%	674	-	-	14,780	15,454	889	29,239	-	1,153	31,281	18,703	10,457	29,160
885024	Highfill Volunteer Police	36,618	0.103%	190	-	-	8,024	8,214	251	8,257	-	8,508	5,282	7,357	12,639	12,639
890734	Highland Volunteer Fire	55,237	0.155%	287	-	-	14,262	14,554	379	12,455	-	6,182	19,016	7,967	3,926	11,893
890724	Highland Volunteer Police	23,641	0.066%	123	-	-	14,002	14,125	162	5,331	-	5,493	3,410	7,133	10,543	10,543
887734	Highway 15 South Volunteer Fire	78,610	0.221%	408	-	-	-	408	539	17,726	-	27,549	45,814	11,338	(15,266)	(3,928)
889334	Highway 286 East Volunteer Fire	69,994	0.197%	364	-	-	3,885	4,249	480	15,783	-	19,438	35,701	10,996	(9,130)	966
991134	Highway 70 West Fpa	114,534	0.322%	595	-	-	10,262	10,857	785	25,826	-	12,992	39,603	16,530	3,024	19,544
954734	Highway 94 East Volunteer Fire	45,738	0.129%	238	-	-	25,017	25,255	314	10,313	-	15,752	12,199	6,597	(12,984)	19,581
886934	Hilltop Fire District #51	70,263	0.197%	365	-	-	4,612	4,977	482	15,843	-	13,127	29,452	10,134	(1,115)	9,019
888534	Hilltop Volunteer Fire	74,008	0.208%	384	-	-	8,972	9,356	507	16,688	-	6,874	24,069	10,675	250	10,925
900834	Holiday Island Volunteer Fire	60,259	0.169%	313	-	-	-	313	413	13,588	-	7,304	21,305	8,692	(5,342)	3,350

**Arkansas Local Police and Fire Retirement System
Schedule of LOPFI Volunteer Pension Amounts by Employer
As of and for the year ended December 31, 2020**

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 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 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	
891534	Holland Volunteer Fire	69,530	0.195%	361	-	-	-	3,657	4,018	477	15,678	-	9,059	25,214	10,029	(2,215)	7,814
893134	Hollis Volunteer Fire	60,338	0.170%	313	-	-	-	9,847	10,160	414	13,605	-	8,637	22,656	8,703	10,303	19,006
892334	Holly Grove Volunteer Fire	50,720	0.143%	263	-	-	-	4,056	11,437	348	11,437	-	9,037	20,822	7,316	(6,963)	353
892324	Holly Grove Volunteer Police	8,963	0.025%	47	-	-	-	4,049	2,021	61	2,021	-	2,562	4,644	1,293	1,411	2,704
901634	Hon Volunteer Fire	32,139	0.090%	167	-	-	-	2,739	2,906	220	7,247	-	2,820	10,287	4,636	(1,171)	3,465
902434	Hope Volunteer Fire	13,906	0.039%	72	-	-	-	624	696	95	3,136	-	3,140	6,371	2,006	(1,136)	870
903234	Hopewell Fire District	13,906	0.039%	72	-	-	-	-	72	95	3,136	-	498	3,729	2,006	(301)	1,705
906734	Horatio Volunteer Fire	92,241	0.259%	479	-	-	-	6,296	6,775	633	20,799	-	-	21,432	13,305	4,366	17,671
908334	Horseshoe Lake Volunteer Fire	60,259	0.169%	313	-	-	-	33,268	33,581	413	13,588	-	1,303	15,304	8,692	17,180	25,872
921034	Hot Springs Village Volunteer	50,720	0.143%	263	-	-	-	2,038	2,301	348	11,437	-	50,792	62,577	7,316	(19,930)	(12,614)
932634	Hoxie Volunteer Fire	78,067	0.219%	406	-	-	-	6,084	6,490	535	17,603	-	9,872	28,010	11,260	(2,889)	8,371
932624	Hoxie Volunteer Police	9,618	0.027%	50	-	-	-	786	836	66	2,169	-	122	2,357	1,387	1,304	2,691
941534	Hughes Volunteer Fire	46,622	0.131%	242	-	-	-	5,188	5,430	320	10,513	-	23,293	34,126	6,724	(110)	6,614
941524	Hughes Volunteer Police	196	0.001%	1	-	-	-	4,059	4,060	1	44	-	13,110	13,155	28	(7,123)	(7,123)
951234	Humphrey Volunteer Fire	55,624	0.156%	289	-	-	-	22,524	22,813	381	12,542	-	31	12,954	8,023	9,463	17,486
951224	Humphrey Volunteer Police	-	0.000%	-	-	-	-	-	-	-	-	-	1,351	1,351	-	(1,177)	(1,177)
971734	Huntington Volunteer Fire	37,665	0.106%	196	-	-	-	-	196	258	8,493	-	13,289	22,040	5,433	(5,244)	189
971724	Huntington Volunteer Police	-	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	(425)	(425)
962834	Huntsville Volunteer Fire	79,029	0.222%	411	-	-	-	1,739	2,150	542	17,820	-	23,247	41,609	11,999	(10,409)	990
962824	Huntsville Volunteer Police	36,853	0.104%	191	-	-	-	2,947	3,138	254	8,310	-	9,087	9,087	5,316	1,512	6,928
981434	Huttig Volunteer Fire	77,065	0.217%	400	-	-	-	12,483	12,883	528	17,377	-	185	18,090	11,116	3,173	14,289
1001434	Imboden Volunteer Fire	73,975	0.208%	384	-	-	-	16,621	17,005	507	16,681	-	2,514	19,702	10,670	1,571	12,241
1003034	Inspiration Point Rural Fire Protection C	74,551	0.210%	387	-	-	-	33,226	33,613	511	16,810	-	1,422	18,743	10,753	13,148	23,901
1006534	Ione Community Fire	27,812	0.078%	144	-	-	-	4,044	4,188	191	6,271	-	16,765	23,227	4,011	(67)	3,944
1031634	Jasper Volunteer Fire	45,581	0.128%	237	-	-	-	17,925	18,162	313	10,278	-	741	11,332	6,574	3,694	10,268
1039134	Johnson Area Volunteer Fire	-	0.000%	-	-	-	-	-	-	-	-	-	53,440	53,440	-	(35,353)	(35,353)
1030834	Johnson County Rfd #1	36,271	0.102%	188	-	-	-	8,706	8,894	249	8,179	-	17,560	25,988	5,232	(4,003)	1,229
1032434	Johnson County Rfd #2	32,644	0.092%	170	-	-	-	4,290	4,460	224	7,361	-	10,251	17,836	4,708	(6,337)	(1,629)
1034034	Johnson County Rfd #4	55,624	0.156%	289	-	-	-	14,937	15,216	381	12,542	-	5,570	18,493	8,023	3,154	11,177
1035934	Johnson County Rfd #5	50,759	0.143%	264	-	-	-	264	264	348	11,446	-	16,938	28,732	7,321	(12,057)	(4,736)
1037534	Johnson County Rfd #7	46,353	0.130%	241	-	-	-	2,051	2,292	318	10,452	-	1,020	11,790	6,686	(1,120)	5,566
1041334	Johnson County Rfd #8	101,748	0.286%	529	-	-	-	13,873	14,402	698	22,943	-	8,811	32,452	14,676	9,701	24,377
1088334	Johnson Volunteer Fire	77,255	0.217%	401	-	-	-	48,896	49,297	530	17,420	-	7,271	25,221	11,143	21,510	32,653
1040534	Joiner Volunteer Fire	64,665	0.182%	336	-	-	-	13,923	14,259	443	14,581	-	54	15,078	9,327	5,623	14,950
1050224	Jonesboro Volunteer Police	4,635	0.013%	24	-	-	-	-	24	32	1,045	-	167	1,244	669	659	1,328
1052934	Joplin Volunteer Fire	70,112	0.197%	364	-	-	-	1,239	1,603	481	15,810	-	13,934	30,225	10,113	(4,546)	5,567
1058834	Judsonia Volunteer Fire	70,531	0.198%	366	-	-	-	7,231	7,597	484	15,904	-	6,069	22,457	10,173	(336)	9,837
1058824	Judsonia Volunteer Police	6,298	0.018%	33	-	-	-	2,160	2,193	43	1,420	-	12,466	13,929	908	(2,507)	(1,599)
1061834	Junction City Volunteer Fire	63,657	0.179%	331	-	-	-	9,593	9,924	436	14,354	-	3,958	17,868	9,182	2,428	11,610
1061824	Junction City Volunteer Police	4,635	0.013%	24	-	-	-	695	719	32	1,045	-	161	1,238	669	1,282	1,951
1070734	Keiser Volunteer Fire	44,461	0.125%	231	-	-	-	1,478	1,709	305	10,025	-	595	10,925	6,413	104	6,517
1080434	Kensett Volunteer Fire	64,508	0.181%	335	-	-	-	-	335	442	14,546	-	2,663	17,651	9,304	(2,311)	6,993
1080424	Kensett Volunteer Police	18,541	0.052%	96	-	-	-	2,760	2,856	127	4,181	-	4,381	8,689	2,674	(1,853)	821
1081234	Keo Volunteer Fire	37,082	0.104%	193	-	-	-	8,091	8,284	254	8,362	-	8,616	15,945	5,349	2,942	8,291
1085534	Knockville Volunteer Fire	27,583	0.078%	143	-	-	-	-	143	189	6,220	-	3,282	9,691	3,978	(8,242)	(4,264)
1087134	Krooked Creek Volunteer Fire	91,855	0.258%	477	-	-	-	25,778	26,255	630	20,712	-	10,643	31,985	13,249	3,385	16,634
1100234	Lake City Volunteer Fire	92,588	0.260%	481	-	-	-	3,248	3,729	635	20,878	-	19,062	40,575	13,355	(2,832)	10,523
1104034	Lake Hamilton Fire Protection District	98,579	0.277%	512	-	-	-	59,233	60,435	676	22,228	-	22,904	14,219	29,307	43,526	43,526
1103734	Lake Hamilton Volunteer Fire	-	0.000%	-	-	-	-	6,606	6,606	-	-	-	90,057	90,057	-	(43,509)	(43,509)
1106134	Lake Maumelle Area Rfd	117,081	0.329%	608	-	-	-	30,608	31,216	803	26,400	-	17,199	44,402	16,887	(115)	16,772
1108834	Lake Norrell Area Fire Protection District	46,582	0.131%	242	-	-	-	40,408	40,650	319	10,504	-	-	10,823	6,719	17,151	23,870
1120734	Lake Village Volunteer Fire	97,341	0.274%	506	-	-	-	10,665	10,571	667	21,949	-	3,254	25,870	14,040	3,178	17,218
1120724	Lake Village Volunteer Police	426	0.001%	2	-	-	-	370	372	3	96	-	98	98	51	257	218
1111824	Lakeview Volunteer Police	13,945	0.039%	72	-	-	-	1,108	1,465	96	3,144	-	461	3,701	2,011	3,269	5,280
1086334	Lamar Volunteer Fire	64,737	0.182%	336	-	-	-	7,108	7,444	444	14,597	-	6,326	21,367	9,337	(2,014)	7,323
1126634	Landis Volunteer Fire	60,259	0.169%	313	-	-	-	12,897	13,210	413	13,588	-	29	14,030	8,692	7,800	16,492
1130434	Lavaca Volunteer Fire	61,110	0.172%	317	-	-	-	-	317	419	13,780	-	4,157	18,356	8,814	(2,449)	6,365
1130424	Lavaca Volunteer Police	18,155	0.051%	94	-	-	-	1,964	2,058	124	4,094	-	5,188	9,406	2,619	(3,151)	(532)
1132034	Lawson-Urbana Volunteer Fire	55,545	0.156%	289	-	-	-	-	289	381	12,525	-	2,064	14,970	8,012	(1,237)	6,775
1133934	Lazy Acres Volunteer Fire	27,812	0.078%	144	-	-	-	-	144	191	6,271	-	1,004	7,466	4,011	(608)	3,403
1140134	Leachville Volunteer Fire	88,228	0.248%	458	-	-	-	1,039	1,497	605	19,894	-	12,234	32,733	12,726	(6,283)	6,443
1140124	Leachville Volunteer Police	-	0.000%	-	-	-	-	604	604	-	-	-	2,542	2,542	-	(832)	(832)
1143634	Lead Hill Volunteer Fire	55,624	0.156%	289	-	-	-	-	289	381	12,542	-	8,706	21,629	8,023	(4,416)	3,607
1150934	Lepanto Volunteer Fire	97,499	0.274%	507	-	-	-	309	816	669	21,985	-	8,189	30,843	14,063	(5,485)	8,578
1151734	Leslie Volunteer Fire	55,820	0.157%	290	-	-	-	2,710	3,000	383	12,587	-	6,674	19,644	8,051	(4,327)	3,724
1152534	Lewisville Volunteer Fire	92,706	0.261%	482	-	-	-	12,378	12,860	636	20,904	-	2,860	24,400	13,372	2,540	15,912
1153334	Liberty Volunteer Fire	106,651	0.300%	554	-	-	-	17,129	17,683	731	24,049	-	7,412	32,192	15,383	210	15,593
1161434	Lincoln Volunteer Fire	68,875	0.194%	358	-	-	-	-	358	472	15,530	-	19,449	35,451	9,934	(10,430)	(496)
1161424	Lincoln Volunteer Police	41,528	0.117%	216	-	-	-	35,201	35,417	285	9,364	-	-	9,649	5,990	15,097	21,087
1164934	Linwood-Moscow Volunteer Fire	65,510	0.184%	340	-	-	-	5,454	5,794	449	14,772	-	449	15,670	9,449	6,099	15,548
1157434	Little Flock Volunteer Fire	52,029	0.146%	270	-	-	-	1,593	1,863	357	11,732	-	22,687	34,776	7,504	(9,922)	(12,418)
1157624	Little Flock Volunteer Police	5,061	0.014%	26	-	-	-	-	26	35	1,141	-	7,508	8,684	730	(3,807)	(3,077)
1170334	Lockesburg Volunteer Fire	89,308	0.251%	464	-	-	-	1,102	1,566	612	20,138	-	9,005	29,755	12,881	(4,543)	8,338
1175434	London Rural Volunteer Fire	93,983	0.264%	488	-	-	-	4,270	4,758	644	21,192	-	5,130	26,966	13,556	(6,583)	6,973

**Arkansas Local Police and Fire Retirement System
Schedule of LOPFI Volunteer Pension Amounts by Employer
As of and for the year ended December 31, 2020**

				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 in Proportion 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 in Proportion 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	
				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	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 Plan Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense				
1176234	Lone Rock Volunteer Fire	41,639	0.117%	216	-	-	-	216	286	9,389	-	9,821	19,496	6,006	(9,319)	(6,313)				
1180034	Loneko Volunteer Fire	101,977	0.287%	530	-	-	1,798	2,328	699	22,995	-	10,160	33,854	14,709	(1,403)	13,306				
1185134	Louann Volunteer Fire	46,353	0.130%	241	-	-	-	241	318	10,452	-	3,106	13,876	6,686	(2,942)	3,744				
1190834	Lowell Volunteer Fire	4,792	0.013%	25	-	-	-	-	1,081	16,745	-	17,859	691	(14,167)	(13,476)					
1190824	Lowell Volunteer Police	18,581	0.052%	97	-	-	2,058	2,155	127	4,190	-	3,174	7,491	2,680	2,369	5,049				
1195934	Luxora Volunteer Fire	50,988	0.143%	265	-	-	3,855	4,120	350	11,497	-	5,114	16,961	7,354	1,417	8,771				
1199134	Lynne Volunteer Fire	60,685	0.171%	315	-	-	2,531	2,846	416	13,684	-	15,205	29,305	8,753	(1,317)	7,436				
1209234	Magazine Volunteer Fire	13,906	0.039%	72	-	-	-	72	95	3,136	-	7,966	11,197	2,006	(4,868)	(2,862)				
1214934	Magnet Cove Volunteer Fire	55,316	0.155%	287	-	-	47,985	48,272	379	12,473	-	12,852	57,979	20,366	(2,834)	28,345				
1218134	Magnolia Volunteer Fire	36,775	0.103%	191	-	-	2,812	3,003	252	8,292	-	5,823	14,367	5,304	(1,182)	4,122				
1218124	Magnolia Volunteer Police	46,471	0.131%	241	-	-	1,359	1,600	319	10,479	-	9,925	20,723	6,703	(3,335)	3,368				
1229734	Malvern Volunteer Fire	40,094	0.113%	208	-	-	8,910	9,118	275	9,041	-	5,400	9,856	5,783	4,014	9,797				
1239434	Mammoth Spring Volunteer Fire	64,894	0.182%	337	-	-	4,832	5,169	445	14,633	-	45,182	60,260	9,360	(12,302)	(2,942)				
1248334	Manila Volunteer Fire	111,405	0.313%	579	-	-	15,592	16,171	764	25,120	-	2,824	28,708	16,069	9,664	25,733				
1248324	Manila Volunteer Police	-	0.000%	-	-	-	-	-	-	-	-	695	695	-	(2,191)	(2,191)				
1258034	Mansfield Volunteer Fire	46,471	0.131%	241	-	-	4,358	4,599	319	10,479	-	8,349	19,147	6,703	(404)	6,299				
1258024	Mansfield Volunteer Police	-	0.000%	-	-	-	-	-	-	-	-	2,780	2,780	-	(640)	(640)				
1263734	Marble Volunteer Fire	18,541	0.052%	96	-	-	-	96	127	4,181	-	8,990	13,298	2,674	(4,004)	(1,330)				
1268834	Marianna Volunteer Fire	70,767	0.199%	368	-	-	-	4	372	15,957	-	8,495	24,937	10,207	(5,154)	5,053				
1268824	Marianna Volunteer Police	-	0.000%	-	-	-	-	68	68	-	-	826	826	-	(3,002)	(3,002)				
1278534	Marion Volunteer Fire	153,004	0.430%	795	-	-	21,824	22,619	1,049	34,501	-	35,550	22,069	207	22,276	22,276				
1278524	Marion Volunteer Police	46,353	0.130%	241	-	-	8,113	8,354	318	10,452	-	122	10,892	6,686	6,123	12,809				
1288234	Marked Tree Volunteer Fire	110,822	0.311%	576	-	-	8,075	8,651	760	24,989	-	6,599	32,348	15,984	(400)	15,584				
1297134	Marmaduke Volunteer Fire	83,822	0.236%	435	-	-	11,810	12,245	575	18,901	-	7,366	26,842	12,090	(2,108)	9,982				
1297124	Marmaduke Volunteer Police	18,351	0.052%	95	-	-	6,145	6,240	126	4,138	-	2,723	6,987	2,647	4,555	7,202				
1305634	Marshall Volunteer Fire	78,800	0.221%	409	-	-	11,188	11,527	540	17,769	-	11,906	30,215	11,366	(5,160)	6,206				
1305624	Marshall Volunteer Police	9,271	0.026%	48	-	-	-	48	64	2,090	-	333	2,487	1,337	(201)	1,136				
1308034	Marvell Volunteer Fire	92,706	0.261%	482	-	-	3,431	3,913	636	20,904	-	729	22,269	13,372	(903)	12,469				
1308024	Marvell Volunteer Police	4,635	0.013%	24	-	-	-	24	32	1,045	-	6,452	7,529	666	(6,145)	(5,445)				
1318834	Maumelle Volunteer Fire	46,353	0.130%	241	-	-	-	241	318	10,452	-	13,272	24,042	6,686	(13,587)	(6,901)				
1324234	Mayflower Volunteer Fire	83,357	0.234%	433	-	-	6,369	6,802	572	18,796	-	2,850	22,218	12,023	9,023	21,046				
1324224	Mayflower Volunteer Police	28,467	0.080%	148	-	-	11,103	11,251	195	6,419	-	1,800	7,914	4,106	3,592	7,698				
1326934	Maynard Volunteer Fire	55,434	0.156%	288	-	-	2,379	2,667	380	12,500	-	1,367	14,247	7,996	3,130	11,126				
1328534	Mccrory Volunteer Fire	110,822	0.311%	576	-	-	827	1,403	760	24,989	-	6,464	32,213	15,984	(3,650)	12,334				
1328524	Mccrory Volunteer Police	4,635	0.013%	24	-	-	-	24	32	1,045	-	2,810	3,887	669	(3,126)	(2,457)				
1338234	McGehee Volunteer Fire	102,134	0.287%	531	-	-	4,083	4,614	700	23,030	-	16,993	40,723	14,731	652	15,383				
1338224	McGehee Volunteer Police	-	0.000%	-	-	-	-	-	-	-	-	-	-	-	(835)	(835)				
1347134	Mcneil Volunteer Fire	50,949	0.143%	265	-	-	-	265	349	11,488	-	5,554	17,391	7,349	(4,841)	2,508				
1358734	Mcrea Volunteer Fire	36,965	0.104%	192	-	-	417	609	253	8,335	-	6,675	15,263	5,332	(7,766)	(2,434)				
1368434	Melbourne Volunteer Fire	73,471	0.206%	382	-	-	3,662	4,044	504	16,567	-	6,708	23,779	10,597	(3,029)	7,568				
1371434	Melrose Volunteer Fire	45,273	0.127%	235	-	-	1,369	1,604	310	10,208	-	5,382	15,700	6,530	1,570	8,100				
1377334	Mena Volunteer Fire	84,990	0.236%	437	-	-	1,443	1,880	577	18,961	-	9,564	29,102	12,129	10,687	22,816				
1384634	Midland Volunteer Fire	57,477	0.162%	299	-	-	19,973	20,272	394	12,960	-	2,841	16,195	8,290	5,223	13,513				
1386234	Milo Volunteer Fire	92,163	0.259%	479	-	-	79,949	80,428	632	20,782	-	-	21,414	13,293	33,933	47,226				
1388934	Mineral Springs Volunteer Fire	64,894	0.182%	337	-	-	3,487	3,824	445	14,633	-	5,251	20,329	9,360	684	10,044				
1398634	Monette Volunteer Fire	96,877	0.272%	503	-	-	5,293	5,796	664	21,845	-	22,509	13,973	9,344	23,317	23,317				
1408734	Monticello Volunteer Fire	59,565	0.167%	309	-	-	4,823	5,132	408	13,431	-	3,314	17,153	8,591	2,617	11,208				
1418434	Montrose Volunteer Fire	32,565	0.092%	169	-	-	2,424	2,593	223	7,343	-	1,115	8,681	4,697	(2,240)	2,457				
1421434	Morning Star Fpa	80,077	0.225%	416	-	-	4,660	5,076	549	18,056	-	26,677	45,282	11,550	920	12,470				
1422234	Morning Star Volunteer Fire	37,082	0.104%	193	-	-	3,282	3,475	254	8,362	-	1,127	9,743	5,349	(373)	4,976				
1425734	Moro Volunteer Fire	23,177	0.065%	120	-	-	2,245	2,365	159	5,226	-	502	5,887	3,343	920	4,263				
1427334	Morrilton Volunteer Fire	133,998	0.377%	696	-	-	-	696	919	30,215	-	7,598	38,732	19,327	(4,465)	14,862				
1428134	Morrilton Volunteer Fire	82,473	0.232%	428	-	-	71,544	71,972	566	18,597	-	-	19,163	11,896	30,365	42,261				
1430334	Morrow Volunteer Fire	69,647	0.196%	362	-	-	9,931	10,293	478	15,705	-	114	16,297	10,046	4,695	14,741				
1433834	Mount Holly Volunteer Fire	83,206	0.234%	432	-	-	9,294	9,726	571	18,762	-	2,352	21,685	12,001	3,258	15,259				
1448634	Mount Ida Volunteer Fire	92,012	0.259%	478	-	-	9,549	10,027	631	20,748	-	-	21,379	13,271	10,497	23,768				
1438934	Mountain Home Volunteer Fire	46,936	0.132%	244	-	-	3,442	3,686	322	10,583	-	11,477	22,382	6,770	2,266	9,036				
1438924	Mountain Home Volunteer Police	27,773	0.078%	144	-	-	3,072	3,216	190	6,262	-	2,868	9,320	4,006	(4,393)	(387)				
1447824	Mountain Pine Volunteer Police	14,331	0.040%	74	-	-	7,984	8,058	98	3,232	-	-	3,330	2,067	4,137	6,204				
1452434	Mountain View Volunteer Fire	129,245	0.363%	671	-	-	2,826	3,497	886	29,143	-	3,538	33,567	18,642	4,287	22,929				
1452424	Mountain View Volunteer Police	-	0.025%	-	-	-	581	627	61	2,003	-	11,374	13,438	1,281	(4,739)	(6,458)				
1436234	Mountainsburg Volunteer Fire	115,961	0.326%	602	-	-	-	602	478	26,148	-	38,224	65,167	16,736	(6,587)	1,153				
1436224	Mountainsburg Volunteer Police	13,906	0.039%	72	-	-	1,817	1,889	95	3,136	-	16,203	19,434	2,006	(8,456)	(6,450)				
1449434	Mt. Jerea Area Volunteer Fire	115,883	0.326%	602	-	-	5,119	5,721	795	26,130	-	1,115	28,040	16,714	2,623	19,337				
1457534	Mulberry Volunteer Fire	117,120	0.329%	608	-	-	6,050	6,658	803	26,409	-	6,125	33,337	16,893	(4,574)	12,319				
1467234	Murfreesboro Volunteer Fire	56,010	0.157%	291	-	-	4,114	4,405	384	12,630	-	9,682	22,696	8,079	(3,355)	4,724				
1487734	Nashville Volunteer Fire	97,649	0.274%	507	-	-	4,827	5,334	670	22,019	-	958	23,647	14,085	57	14,142				
1490734	Natural Dam Volunteer Fire	18,928	0.053%	98	-	-	-	98	130	4,268	-	329	4,727	2,730	(1,871)	859				
1495134	New Blaine Rural Volunteer Fire	74,086	0.208%	385	-	-	7,173	7,558	508	16,706	-	15,052	32,266	10,886	(4,302)	6,384				
1497434	Newark Volunteer Fire	78,840	0.222%	410	-	-	-	410	541	17,777	-	9,934	28,252	11,371	(6,587)	1,153				
1506734	Newport Volunteer Fire	41,914	0.118%	218	-	-	619	837	287	9,451	-	12,300	22,038	6,046	(5,383)	663				
1506724	Newport Volunteer Police	4,635	0.013%	24	-	-	-	24	32	1,045	-	5,552	6,629	669	(3,738)	(3,069)				
1508334	Nimrod/Aplin Volunteer Fire	41,875	0.118%	218	-	-	-	218	287	9,442	-	2,055	11,784	6,040	5,526	11,566				
1509134	Nob Hill Volunteer Fire	116,079	0.326%	603	-	-	-	30,906	31,509	796	26,174	-	11,807	38,777	16,743	(10,832)	27,575			

**Arkansas Local Police and Fire Retirement System
Schedule of LOPFI Volunteer Pension Amounts by Employer
As of and for the year ended December 31, 2020**

				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 Outflows 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 Inflows of Resources	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		Total Employer Pension Expense
															Proportionate Share of Contributions	Proportionate Share of Total Employer Pension Expense	
1516429	Norfolk Volunteer Police	6,207	0.017%	32	-	-	2,929	2,961	43	1,400	-	1,333	1,576	895	1,769	2,664	
1515634	Norman Volunteer Fire	37,429	0.105%	194	-	-	-	194	257	8,440	-	3,653	12,350	5,399	(2,099)	3,300	
1517234	Norphlet Volunteer Fire	74,283	0.209%	386	-	-	535	921	509	16,500	-	5,178	22,437	10,714	(882)	9,832	
1517224	Norphlet Volunteer Police	8,884	0.025%	46	-	-	-	46	61	2,003	-	669	2,733	1,281	(350)	931	
1525334	North Crossett Volunteer Fire	73,779	0.207%	383	-	-	-	383	506	16,636	-	7,878	25,020	10,472	(3,265)	7,207	
1540734	North Pulaski Fpd	146,012	0.410%	759	-	-	31,017	31,776	1,001	32,924	-	17,174	51,099	21,060	2,036	23,096	
1522934	Northeast Benton Co.	226,011	0.635%	1,174	-	-	47,633	48,807	1,550	50,963	-	52,513	32,599	28,364	60,963	60,963	
1528834	Northeast Greene County Fire District	72,076	0.203%	374	-	-	-	374	494	16,252	-	40,704	57,450	10,396	(13,119)	(2,723)	
1524534	Northeast Lakeside Volunteer Fire	65,091	0.183%	338	-	-	1,968	2,306	446	14,677	-	1,479	16,602	9,388	(1,608)	7,780	
1526134	Northeast Saline County Fire	37,082	0.104%	193	-	-	15,111	15,304	254	8,362	-	1,320	9,936	5,349	3,646	8,995	
1531834	Northside Volunteer Fire	41,718	0.117%	217	-	-	-	217	286	9,407	-	4,175	13,868	6,017	(3,139)	2,878	
1529634	Northside Volunteer Fire	106,808	0.300%	555	-	-	5,281	5,836	732	24,084	-	1,571	26,387	15,406	4,010	19,416	
1547434	Oak Grove Fire Protection Dist. #25	64,816	0.182%	337	-	-	-	337	444	14,615	-	8,127	23,186	9,349	(8,065)	1,284	
1546634	Oak Grove Volunteer Fire	36,271	0.102%	188	-	-	4,437	4,625	249	8,179	-	176	8,604	5,232	4,920	10,152	
1520234	Oil Trough Volunteer Fire	69,916	0.196%	363	-	-	-	363	479	15,765	-	22,293	38,537	10,084	(14,269)	(4,185)	
1555334	Ola Volunteer Fire	50,988	0.143%	265	-	-	3,281	3,227	60	1,986	-	4,435	16,282	7,354	(3,306)	4,048	
1555524	Ola Volunteer Police	8,806	0.025%	46	-	-	-	46	60	2,003	-	-	2,046	1,270	(70)	1,200	
1566034	Oppelo Volunteer Fire	65,510	0.184%	340	-	-	936	1,276	449	14,772	-	19,795	35,016	9,449	(7,280)	2,169	
1566024	Oppelo Volunteer Police	4,635	0.013%	24	-	-	3,952	3,976	32	1,045	-	-	1,077	669	1,687	2,356	
1576834	Osceola Volunteer Fire	23,406	0.066%	122	-	-	0,066%	122	160	5,278	-	6,880	12,238	3,376	(6,910)	(8,534)	
1576824	Osceola Volunteer Police	27,426	0.077%	142	-	-	683	825	188	6,184	-	1,301	7,673	3,956	1,438	5,394	
1579234	Ouachita Co Fd #1	55,702	0.157%	289	-	-	1,911	2,200	382	12,560	-	13,938	26,880	8,034	(5,173)	2,861	
1582234	Oxley Volunteer Fire	36,271	0.102%	188	-	-	-	188	249	8,179	-	2,035	10,463	5,232	1,939	7,171	
1585734	Ozark Volunteer Fire	79,226	0.223%	412	-	-	2,169	2,581	543	17,864	-	6,960	25,367	11,427	(9,893)	1,534	
1585724	Ozark Volunteer Police	27,890	0.078%	145	-	-	-	145	191	6,289	-	5,813	12,293	4,023	(3,728)	295	
1599734	Pangburn Volunteer Fire	126,430	0.355%	657	-	-	19,512	20,169	867	28,508	-	-	29,375	18,236	8,226	26,462	
1599724	Pangburn Volunteer Police	4,517	0.013%	23	-	-	1,375	1,398	31	1,019	-	2,781	3,831	652	1,238	1,890	
1616034	Paragould Volunteer Fire	42,222	0.119%	219	-	-	7,946	8,165	290	9,521	-	10,240	6,990	4,922	(1,012)	11,012	
1616024	Paragould Volunteer Police	36,814	0.103%	191	-	-	2,743	2,934	252	8,301	-	249	8,802	5,310	816	6,126	
1624134	Paris Volunteer Fire	78,643	0.221%	409	-	-	585	994	539	17,733	-	2,873	21,145	11,343	361	11,704	
1626834	Parkin Volunteer Fire	59,644	0.168%	310	-	-	2,178	2,488	409	13,449	-	724	14,582	8,603	1,889	10,492	
1617934	Parks Volunteer Fire	-	0.000%	-	-	-	-	-	-	-	-	10,996	10,996	-	(7,017)	(7,017)	
1619534	Parthenon Volunteer Fire	37,894	0.106%	197	-	-	-	197	260	8,545	-	4,732	13,537	5,466	(3,119)	2,347	
1623334	Patterson Volunteer Fire	60,220	0.169%	313	-	-	2,405	2,718	413	13,579	-	3,910	17,902	8,686	(749)	7,937	
1623324	Patterson Volunteer Police	9,231	0.026%	48	-	-	4	52	63	2,082	-	289	2,434	1,331	(977)	354	
1627634	Pea Ridge Volunteer Fire	196,654	0.553%	1,022	-	-	27,853	28,875	1,348	44,343	-	3,506	49,197	28,364	10,985	39,349	
1627624	Pea Ridge Volunteer Police	8,806	0.025%	46	-	-	3,587	3,633	60	1,986	-	112	2,158	1,270	1,441	2,711	
1629234	Peel Volunteer Fire & Rescue	69,877	0.196%	363	-	-	3,313	3,676	479	15,756	-	5,715	21,950	10,079	(593)	9,486	
1631434	Perryville Volunteer Fire	50,831	0.143%	264	-	-	-	264	349	11,462	-	15,286	27,097	7,332	(6,838)	494	
1633034	Philadelphia Volunteer Fire	64,279	0.181%	334	-	-	4,450	4,784	441	14,494	-	14,062	28,997	9,271	(3,692)	5,579	
1635734	Piggott Volunteer Fire	102,206	0.287%	531	-	-	3,954	4,485	701	23,046	-	2,105	25,852	14,742	(1,639)	13,103	
1646224	Pine Bluff Volunteer Police	27,543	0.077%	143	-	-	2,310	2,453	189	6,211	-	7,433	13,833	3,973	(10,379)	(6,406)	
1648934	Pine Ridge Volunteer Fire	23,177	0.065%	120	-	-	-	120	159	5,226	-	3,475	8,860	3,343	(1,924)	1,419	
1649734	Pine Village Volunteer Fire	61,339	0.172%	319	-	-	15,123	15,442	421	13,831	-	5,324	19,576	8,847	(997)	7,850	
1651934	Pineville Volunteer Fire	124,846	0.351%	649	-	-	4,785	5,434	856	28,151	-	1,434	30,441	18,007	3,856	21,863	
1652734	Piney Point Volunteer Fire	68,292	0.192%	355	-	-	44,449	44,804	468	15,399	-	-	15,867	9,850	21,105	30,955	
1657834	Plainview Volunteer Fire	85,563	0.240%	445	-	-	505	950	587	19,294	-	10,640	30,521	12,341	(4,434)	7,907	
1644634	Pleasant Plains Volunteer Fire	88,228	0.248%	458	-	-	6,200	6,658	605	19,894	-	9,274	29,773	12,726	(5,258)	7,468	
1655134	Plumerville Volunteer Fire	60,220	0.169%	313	-	-	3,354	3,667	413	13,579	-	11,777	25,769	8,686	(3,846)	4,840	
1665934	Pocahontas Volunteer Fire	79,609	0.222%	411	-	-	3,760	4,171	542	17,829	-	8,828	27,199	11,405	(1,331)	10,074	
1665924	Pocahontas Volunteer Police	32,408	0.091%	168	-	-	9,397	9,565	222	7,308	-	4,866	12,396	4,674	5,599	10,273	
1667534	Ponca Volunteer Fire	37,082	0.104%	193	-	-	8,230	8,423	254	8,362	-	2,162	10,778	5,349	(378)	4,971	
1671334	Portland Volunteer Fire	23,177	0.065%	120	-	-	-	120	159	5,226	-	1,560	6,945	3,343	(1,904)	1,419	
1668234	Pottsville Volunteer Fire	88,765	0.249%	461	-	-	4,722	5,183	609	20,015	-	3,846	24,470	12,803	1,312	14,115	
1668224	Pottsville Volunteer Police	14,947	0.042%	78	-	-	7,824	7,902	102	3,370	-	3,351	6,823	2,156	2,557	4,713	
1675634	Prairie Grove Volunteer Fire	115,654	0.325%	601	-	-	5,238	5,839	793	26,079	-	901	27,773	16,681	2,971	19,652	
1675624	Prairie Grove Volunteer Police	14,135	0.040%	73	-	-	-	73	97	3,187	-	926	4,210	2,039	929	2,968	
1679934	Prescott Volunteer Fire	50,988	0.143%	265	-	-	-	265	350	11,497	-	3,997	15,844	7,354	(5,303)	2,051	
1685334	Pulaski Co Volunteer Fire	36,428	0.102%	189	-	-	5,050	5,239	250	8,214	-	17,927	26,391	5,254	(6,602)	(1,348)	
1691834	Pyatt Rural Fire & Def Assoc	64,626	0.182%	336	-	-	1,935	2,271	443	14,572	-	651	15,666	9,321	1,940	10,261	
1692634	Quail Creek Volunteer Fire	32,179	0.090%	167	-	-	15,157	15,324	221	7,256	-	2,813	10,290	4,641	6,740	10,817	
1693434	Quitman Volunteer Fire	80,267	0.226%	417	-	-	69,629	70,046	550	18,649	-	-	18,649	11,577	29,553	41,330	
1695034	Ravenden Volunteer Fire	64,894	0.182%	337	-	-	18,032	18,369	445	14,633	-	12,882	27,960	9,360	1,191	10,551	
1704334	Rector Volunteer Fire	106,998	0.301%	556	-	-	4,434	4,990	734	24,127	-	16,603	41,464	15,433	(3,335)	12,098	
1704324	Rector Volunteer Police	9,271	0.026%	48	-	-	-	48	64	2,090	-	4,459	6,613	1,337	(421)	916	
1713234	Redfield Volunteer Fire	133,730	0.376%	695	-	-	14,585	15,280	917	30,155	-	1,315	32,387	19,289	9,762	29,051	
1713224	Redfield Volunteer Police	9,271	0.026%	48	-	-	8	56	64	2,090	-	508	2,662	1,337	(228)	1,109	
1715934	Richwood Volunteer Fire	27,812	0.078%	144	-	-	-	144	191	6,271	-	5,148	11,610	4,011	(3,191)	820	
1714034	Rison Volunteer Fire	83,246	0.234%	432	-	-	7,009	7,441	571	18,771	-	113	19,455	12,007	4,962	16,969	
1715734	Riverdale Volunteer Fire	22,830	0.064%	119	-	-	-	119	157	5,148	-	-	14,660	3,953	(4,203)	(910)	
1721334	Rockport Volunteer Fire	60,567	0.170%	315	-	-	3,190	3,505	415	13,657	-	10,852	24,924	8,736	(2,874)	5,862	
1724824	Rogers Volunteer Police	-	0.000%	-	-	-	2,327	2,327	-	-	-	3,848	3,848	-	(359)	(359)	
1726434	Rondo Volunteer Fire	9,271	0.026%	48	-	-	127	175	64	2,090	-	588	2,742	1,337	(207)	1,100	
1729934	Rose Bud Volunteer Fire	97,302	0.273%	505	-	-	11,482	11,987	667	21,941	-	2,138	24,746	14,034	4,984	19,018	

Arkansas Local Police and Fire Retirement System
Schedule of LOPFI Volunteer Pension Amounts by Employer
As of and for the year ended December 31, 2020

Employer ID	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Total Employer 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 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 Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense		
1730234	Ross Van Ness - Wellford Volunteer Fire	73,818	0.207%	383	-	-	3,612	3,995	506	16,645	-	9,699	26,850	10,647	(2,466)	8,181
1727234	Round Mountain Volunteer Fire	102,671	0.289%	533	-	-	6,626	7,159	704	23,151	-	2,710	26,565	14,809	(3,529)	11,280
1731034	Ruddell Hill Volunteer Fire	36,775	0.103%	391	-	-	476	667	252	8,292	-	8,300	16,844	5,244	(60)	1,388
1728034	Rudd'S Crossing Volunteer Fire	46,353	0.130%	241	-	-	-	241	318	10,452	-	4,306	15,076	6,686	(2,428)	4,258
1732934	Russell Volunteer Fire	46,353	0.130%	241	-	-	4,181	4,422	318	10,452	-	12,085	22,855	6,686	(11,442)	(4,755)
1753134	Salem Volunteer Fire	106,455	0.299%	553	-	-	559	1,112	730	24,004	-	3,840	28,574	15,355	(1,005)	14,350
1755834	Salem-Saline County Volunteer	134,234	0.377%	697	-	-	11,933	12,630	920	30,268	-	615	31,803	19,361	4,460	23,821
1757434	Saratoga Volunteer Fire	9,271	0.026%	48	-	-	-	48	64	2,090	-	5,514	7,668	1,337	(3,045)	(1,708)
1758234	Sardis Fire Protection Distric	64,082	0.180%	333	-	-	3,402	3,735	439	14,450	-	10,254	25,143	9,327	(6,216)	6,216
1760434	Scotland Area Fire & Emergency	83,246	0.234%	432	-	-	-	432	571	18,771	-	3,159	22,501	12,007	(12,090)	24,097
1761234	Scott Volunteer Fire	42,798	0.120%	222	-	-	1,947	2,169	293	9,650	-	775	10,718	6,173	(3,640)	2,533
1762034	Scranton Rural Volunteer Fire	78,643	0.221%	409	-	-	17	426	539	17,733	-	2,875	21,147	11,343	(2,482)	8,861
1797334	Se Jefferson Co Volunteer Fire	42,065	0.118%	219	-	-	-	219	288	9,485	-	2,605	12,378	6,067	(551)	5,516
1769334	Searcy Volunteer Fire	9,271	0.026%	48	-	-	-	48	64	2,090	-	333	2,487	1,337	(201)	1,136
1763924	Searcy Volunteer Police	32,565	0.092%	169	-	-	-	169	223	7,343	-	8,918	16,484	4,697	(111)	4,586
1767434	Sedgwick Fire Improvement Dist	32,486	0.091%	169	-	-	1,078	1,247	223	7,325	-	8,738	16,286	4,686	(700)	3,986
1769834	Shady Grove Fire & Rescue	41,410	0.116%	215	-	-	616	831	284	9,337	-	4,444	14,065	5,973	(1,072)	4,901
1766334	Shannon Hills Volunteer Fire	59,822	0.166%	307	-	-	9,836	10,143	405	13,309	-	10,496	24,210	8,513	(9,106)	(593)
1765524	Shannon Hills Volunteer Police	18,541	0.052%	96	-	-	-	96	127	4,181	-	8,128	12,436	2,674	(3,432)	(758)
1767134	Shaw Volunteer Fire Protection	64,776	0.182%	337	-	-	1,402	1,739	444	14,606	-	6,795	21,845	9,343	1,058	10,401
1774434	Sheridan Volunteer Fire	129,946	0.365%	675	-	-	10,482	11,157	891	29,301	-	21,366	51,558	18,743	(12,068)	6,675
1783334	Siloam Springs Volunteer Fire	18,502	0.052%	96	-	-	8,088	8,184	127	4,172	-	3,148	7,447	2,669	(1,943)	726
1788434	Sixth District Volunteer Fire	79,730	0.224%	414	-	-	3,493	3,907	547	17,978	-	34,800	53,325	11,500	(6,305)	5,195
1793034	Smackover Volunteer Fire	91,776	0.258%	477	-	-	4,949	5,426	629	20,695	-	6,020	27,344	13,237	(868)	12,369
1793024	Smackover Volunteer Police	4,406	0.012%	23	-	-	2,507	2,530	30	994	-	299	1,323	636	1,237	1,873
1792234	Smyrna Volunteer Fire	35,924	0.101%	187	-	-	5,987	6,174	246	8,100	-	8,251	16,597	5,181	(3,612)	1,569
1794934	Snowball Volunteer Fire	61,189	0.172%	318	-	-	3,483	3,801	420	13,797	-	4,071	18,288	8,826	(2,806)	6,020
1795734	South Carroll Co Fire Assoc	74,165	0.208%	385	-	-	590	975	509	16,723	-	2,576	19,808	10,697	1,341	12,038
1802334	South Greene County Volunteer Fire	61,032	0.172%	317	-	-	-	317	418	13,762	-	20,589	34,769	8,803	(15,333)	(6,530)
1800734	South Mountain Volunteer Fire	40,173	0.113%	209	-	-	-	209	275	9,058	-	2,837	12,170	5,794	(1,475)	4,319
1796534	Southbend Volunteer Fire	112,485	0.316%	584	-	-	10,005	10,589	771	25,364	-	5,488	31,623	16,224	16,541	32,765
1805834	Southridge Volunteer Fire	83,357	0.234%	433	-	-	13,903	14,336	572	18,796	-	1,869	21,237	12,023	23,508	35,531
1801534	Southside Volunteer Fire	121,101	0.340%	629	-	-	446	1,075	830	27,307	-	3,588	31,725	17,467	(294)	17,173
1798134	Sparkman Volunteer Fire	46,392	0.130%	241	-	-	3,926	4,167	318	10,461	-	13,510	24,289	6,691	(6,616)	75
1798124	Sparkman Volunteer Police	13,906	0.039%	72	-	-	684	756	95	3,136	-	434	3,665	2,006	289	2,295
1833334	St. Francis Volunteer Fire	22,790	0.064%	118	-	-	3,045	3,163	156	5,139	-	106	5,401	3,287	1,141	4,428
1813934	Stamps Volunteer Fire	101,551	0.285%	528	-	-	9,684	10,212	696	22,899	-	1,856	25,451	14,647	894	15,541
1824434	Star City Volunteer Fire	83,436	0.234%	433	-	-	-	433	572	18,814	-	9,711	29,097	12,034	(5,833)	6,201
1824424	Star City Volunteer Police	4,635	0.013%	24	-	-	2,506	2,530	32	1,045	-	100	1,177	669	(521)	(562)
1828734	Stephens Volunteer Fire	59,951	0.168%	311	-	-	1,330	1,641	411	13,518	-	5,389	19,318	8,647	597	9,244
1837634	Strawberry Volunteer Fire	55,781	0.157%	290	-	-	6,460	6,750	382	12,578	-	15,308	28,268	8,046	(4,086)	3,960
1839234	Strickler Volunteer Fire	37,082	0.104%	193	-	-	-	193	254	8,362	-	1,331	9,947	5,349	(805)	4,544
1843034	Strong Volunteer Fire	86,722	0.244%	451	-	-	9,078	9,529	595	19,555	-	3,076	23,226	12,508	3,280	15,788
1854634	Stuttgart Volunteer Fire	14,371	0.040%	75	-	-	2,834	2,909	99	3,240	-	3,640	6,979	2,073	(1,477)	596
1872434	Sulphur Rock Area Volunteer Fire	46,353	0.130%	241	-	-	38,967	39,208	318	10,452	-	10,770	6,686	16,726	23,412	23,412
1873234	Sulphur Springs Volunteer Fire	28,198	0.079%	146	-	-	-	146	193	6,358	-	9,258	14,067	4,067	914	4,981
1873224	Sulphur Springs Volunteer Police	22,830	0.064%	119	-	-	19,663	19,782	157	5,148	-	-	5,305	3,293	8,359	11,652
1874034	Summit Volunteer Fire	78,761	0.221%	409	-	-	15,721	16,130	540	17,760	-	18,300	11,360	5,402	16,762	16,762
1877534	Sunnyland Rural Volunteer Fire	54,773	0.154%	285	-	-	-	285	376	12,351	-	2,734	15,461	7,900	(670)	7,230
1878334	Sunset Rural Volunteer Fire	41,718	0.117%	217	-	-	-	217	286	9,407	-	1,460	11,153	6,017	(896)	5,121
1880534	Sweet Home Volunteer Fire	-	0.000%	-	-	-	-	-	-	-	-	3,408	3,408	-	(2,835)	(2,835)
1879134	Swifton Volunteer Fire	62,308	0.175%	324	-	-	1,704	2,028	427	14,050	-	8,354	22,831	8,987	(4,930)	4,057
1879124	Swifton Volunteer Police	196	0.001%	1	-	-	476	477	1	44	-	476	611	28	(4)	24
1886234	Taylor Volunteer Fire	39,053	0.110%	203	-	-	-	203	268	8,806	-	7,223	16,297	5,633	(5,671)	(38)
1889294	Texarkana Volunteer Police	4,635	0.013%	24	-	-	729	753	32	1,045	-	163	1,240	669	1,307	1,976
1895334	Thornton Volunteer Fire	55,120	0.155%	286	-	-	14,578	14,864	378	12,429	-	5,726	18,533	7,950	5,336	13,286
1903834	Tillar Volunteer Fire	64,894	0.182%	337	-	-	3,903	4,240	445	14,633	-	1,607	16,685	9,360	4,902	14,262
1904834	Timbo Volunteer Fire	95,292	0.268%	495	-	-	4,863	5,358	653	21,487	-	1,216	23,356	13,745	6,803	20,548
1906234	Tinsman Volunteer Fire	21,245	0.060%	110	-	-	1,945	2,055	146	4,791	-	3,758	8,695	3,064	(2,222)	842
1909734	Tontitown Area Volunteer Fire	112,020	0.315%	582	-	-	6,435	7,017	768	25,259	-	7,020	33,047	16,157	(3,977)	12,180
1908934	Tontitown Volunteer Fire	-	0.000%	-	-	-	610	610	-	-	-	2,566	2,566	-	(64)	(64)
1908924	Tontitown Volunteer Police	54,000	0.152%	281	-	-	11,795	12,016	370	12,176	-	2,707	15,253	7,789	(2,275)	5,514
1831734	Town Of St. Charles Volunteer	46,353	0.130%	241	-	-	-	241	318	10,452	-	2,379	13,149	6,686	(6,287)	12,973
1912734	Tracy Area Volunteer Fire	73,432	0.206%	381	-	-	9,923	10,304	504	16,558	-	6,171	23,233	10,591	(2,372)	8,219
1922434	Trumann Volunteer Fire	64,855	0.182%	337	-	-	4,210	4,547	445	14,624	-	3,377	18,446	9,354	(1,880)	7,474
1922424	Trumann Volunteer Police	9,467	0.027%	49	-	-	5,772	5,821	65	2,135	-	4,150	6,350	1,365	595	1,960
1931334	Tuckerman Volunteer Fire	122,603	0.343%	634	-	-	30,755	31,389	837	27,524	-	691	29,052	17,606	10,134	27,740
1931324	Tuckerman Volunteer Police	19,006	0.053%	99	-	-	675	774	130	4,286	-	315	4,731	2,741	1,893	4,634
1932134	Tull Fire & Rescue	40,827	0.115%	212	-	-	-	212	280	9,206	-	7,692	17,178	5,889	(5,704)	185
1935634	Turrell Volunteer Fire	13,906	0.039%	72	-	-	1,355	1,427	95	3,136	-	484	3,715	2,006	2,436	4,445
1936234	Turtle Creek Volunteer Fire	106,998	0.301%	556	-	-	63,695	64,251	734	24,127	-	24,861	15,433	31,645	47,078	47,078
1937234	Tyrone Volunteer Fire	87,992	0.247%	457	-	-	10,492	10,949	603	19,841	-	364	20,808	12,692	4,396	17,088
1937224	Tyrone Volunteer Police	17,965	0.050%	93	-	-	9,000	9,093	123	4,051	-	4,174	20,591	4,212	(2,311)	7,212
1938034	Umpire Volunteer Fire	29,200	0.082%	152	-	-	-	152	200	6,584	-	10,498	17,282	4,212	(4,311)	(99)

**Arkansas Local Police and Fire Retirement System
Schedule of LOPFI Volunteer Pension Amounts by Employer
As of and for the year ended December 31, 2020**

Employer ID	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Plan	Total Employer 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	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	Changes of Assumptions	Contributions and Share of Plan			Total Deferred Inflows of Resources	Proportionate Share of Plan
1939934	Valley Springs Volunteer Fire	64,934	0.182%	337	-	-	3,512	3,849	445	14,642	-	19,366	34,453	9,366	(4,130)	5,236
1941024	Van Buren Volunteer Police	23,524	0.066%	122	-	-	3,717	3,899	161	5,304	-	1,531	6,996	3,393	244	3,637
1942934	Vanderhoort Rural Volunteer Fire	50,988	0.143%	265	-	-	-	765	350	11,497	-	5,982	17,829	7,354	(2,304)	4,450
1944534	Velvet Ridge Fire Protection District	61,189	0.172%	318	-	-	-	1,730	2,048	420	-	495	14,712	8,826	2,805	11,631
1952634	Vilonia Volunteer Fire	103,293	0.290%	537	-	-	-	10,578	11,115	708	-	15,828	39,827	14,899	(10,524)	4,375
1952624	Vilonia Volunteer Police	4,635	0.013%	24	-	-	-	571	595	32	-	9,704	10,781	669	(5,871)	(5,202)
1961534	Viola Volunteer Fire	42,261	0.119%	220	-	-	-	2,586	2,806	290	-	11,764	21,583	6,096	(2,721)	3,375
1982834	Wabbaseka Volunteer Fire	27,308	0.077%	142	-	-	-	645	787	187	-	4,154	10,499	3,939	(839)	3,100
1991734	Waldo Volunteer Fire	9,578	0.027%	50	-	-	-	-	50	66	-	11,553	13,779	1,382	(15,271)	(13,889)
1991724	Waldo Volunteer Police	9,271	0.026%	48	-	-	-	3,886	3,994	64	-	43	2,197	1,337	843	2,180
2002834	Waldron Volunteer Fire	79,573	0.224%	413	-	-	-	-	413	546	-	6,538	25,027	11,477	(4,148)	7,329
2011734	Walnut Ridge Volunteer Fire	55,820	0.157%	290	-	-	-	-	290	383	-	8,652	21,622	8,051	(5,272)	2,779
2011724	Walnut Ridge Volunteer Police	13,906	0.039%	72	-	-	-	641	713	95	-	8,590	11,821	2,006	(973)	1,033
2016834	Ward Volunteer Fire	51,414	0.144%	267	-	-	-	2,736	3,003	353	-	2,892	14,838	7,416	(625)	6,791
2016824	Ward Volunteer Police	23,563	0.066%	122	-	-	-	2,785	2,907	162	-	2,119	7,594	3,399	(84)	3,315
2021434	Warren Volunteer Fire	130,679	0.367%	679	-	-	-	3,255	3,934	896	-	29,229	59,592	18,849	(8,776)	10,073
2031134	Washington Volunteer Fire	46,549	0.131%	242	-	-	-	22,793	23,035	319	-	20	10,835	6,714	8,886	15,600
2034634	Water Valley Volunteer Fire	64,508	0.181%	335	-	-	-	335	442	14,546	-	7,434	22,422	9,304	(5,537)	3,767
2035434	Watson Chapel Volunteer Fire	69,412	0.195%	361	-	-	-	11,544	11,905	476	-	75,242	91,370	10,012	(14,753)	(4,741)
2036234	Wedington Volunteer Fire	126,312	0.355%	656	-	-	-	6,576	7,232	866	-	4,590	33,938	18,219	(3,832)	14,387
2041934	Weiner Volunteer Fire	65,012	0.183%	338	-	-	-	1,213	1,551	446	-	2,119	17,224	9,377	475	9,852
2041924	Weiner Volunteer Police	-	0.000%	-	-	-	-	4,549	4,549	-	-	7,661	7,661	-	(718)	(718)
2048634	Wescon Volunteer Fire	103,136	0.290%	536	-	-	-	1,026	1,562	707	-	5,474	29,437	14,876	(666)	14,210
2049434	Wesley Volunteer Fire	37,082	0.104%	193	-	-	-	6,305	6,498	254	-	6,191	14,807	5,349	(3,393)	1,956
2050834	West Fork Volunteer Fire	148,795	0.418%	773	-	-	-	-	773	1,020	-	14,923	49,494	21,462	1,430	22,892
2050824	West Fork Volunteer Police	37,082	0.104%	193	-	-	-	1,394	1,587	254	-	5,120	13,736	5,349	1,846	7,195
2060524	West Memphis Volunteer Police	50,988	0.143%	265	-	-	-	22,404	22,669	350	-	26	11,873	7,354	8,728	16,082
2065634	West Point Volunteer Fire	27,812	0.078%	144	-	-	-	-	144	191	-	8,873	15,335	4,011	(4,870)	(859)
2066434	West Pulaski Volunteer Fire	215,352	0.605%	1,119	-	-	-	34,258	35,377	1,477	-	37,454	87,490	31,061	6,933	37,994
2067234	Western Greene Co Fire	112,177	0.315%	583	-	-	-	-	583	769	-	8,765	34,829	16,180	(5,668)	10,512
2068034	Western Grove Volunteer Fire	97,957	0.275%	509	-	-	-	7,089	7,598	672	-	22,760	14,129	6,529	20,658	20,658
2070234	Wheatley Volunteer Fire	37,469	0.105%	195	-	-	-	195	257	8,449	-	6,660	15,366	5,404	(6,936)	(1,532)
2070224	Wheatley Volunteer Police	-	0.000%	-	-	-	-	-	-	-	-	-	-	-	(1,595)	(1,595)
2071034	Wheeler Volunteer Fire	88,614	0.249%	460	-	-	-	961	1,421	608	-	19,981	12,089	32,678	12,781	6,768
2079634	White Bluff-Rye Hill Volunteer	111,058	0.312%	577	-	-	-	3,322	3,899	762	-	8,153	33,957	16,018	3,484	19,502
2081834	White Hall Volunteer Fire	69,837	0.196%	363	-	-	-	2,091	2,454	479	-	13,359	29,586	10,073	(3,678)	6,395
2081824	White Hall Volunteer Police	13,906	0.039%	72	-	-	-	11,663	11,735	95	-	3,231	2,006	5,011	7,017	7,017
2083434	Whitehouse Volunteer Fire	78,957	0.222%	410	-	-	-	5,009	5,419	541	-	6,139	24,484	11,388	4,458	15,846
2085034	Wickes Rvld #2	31,714	0.089%	165	-	-	-	6,340	6,505	217	-	26	7,394	4,574	2,571	7,145
2088534	Williams Junction Volunteer Fi	36,775	0.103%	191	-	-	-	191	252	8,292	-	1,597	10,141	5,304	(1,761)	3,543
2090734	Wilmar Volunteer Fire	32,447	0.091%	169	-	-	-	169	222	7,316	-	9,283	16,821	4,680	(3,488)	1,192
2100834	Wilnot Volunteer Fire	46,314	0.130%	241	-	-	-	241	318	10,443	-	3,581	14,342	6,680	(3,040)	3,640
2109134	Wilson Volunteer Fire	29,940	0.084%	156	-	-	-	156	205	6,751	-	13,901	20,857	4,318	(8,051)	(3,733)
2110534	Wilton Volunteer Fire	51,643	0.145%	268	-	-	-	7,724	7,992	354	-	2,733	14,732	7,449	(2,622)	4,827
2111334	Winchester Volunteer Fire	23,641	0.066%	123	-	-	-	4,096	4,219	162	-	4,535	10,028	3,410	6,112	9,522
2102434	Woodlawn Volunteer Fire	74,165	0.208%	385	-	-	-	7,278	7,663	509	-	2,380	19,612	10,697	435	11,132
2115634	Wright-Pastoria Volunteer Fire	46,353	0.130%	241	-	-	-	1,955	2,196	318	-	4,176	14,946	6,686	3,323	10,009
2119934	Wynne Volunteer Fire	64,279	0.181%	334	-	-	-	1,808	2,142	441	-	801	15,736	9,271	98	9,369
2119924	Wynne Volunteer Police	308	0.001%	2	-	-	-	974	976	2	-	2,773	2,844	44	83	127
2129634	Y-City Volunteer Fire	46,006	0.129%	239	-	-	-	-	239	315	-	2,017	12,706	6,636	(1,942)	4,694
2139334	Yellville Volunteer Fire	69,994	0.197%	364	-	-	-	423	787	480	-	10,476	26,739	10,096	(4,816)	5,280
2143134	Zinc Volunteer Fire	50,720	0.143%	263	-	-	-	11,917	12,180	348	-	11,785	7,316	5,688	13,004	13,004
	TOTAL	35,582,812	100.00%	\$ 184,856	\$ -	\$ -	\$ 4,290,016	\$ 4,474,872	\$ 243,993	\$ 8,023,510	\$ -	\$ 4,629,642	\$ 12,897,145	\$ 5,132,315	\$ (246,100)	\$ 4,886,215

Arkansas Local Police and Fire Retirement System
Additional GASB No. 68 Disclosures as of December 31, 2020
Schedule of LOPFI 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										
		Employer Allocation Percentage											Proportional Share of Collective Amounts											Employer Specific Change in Proportion										
		2021	2022	2023	2024	2025	Thereafter	Total	2021	2022	2023	2024	2025	Thereafter	Total	2021	2022	2023	2024	2025	Thereafter	Total												
217004	501-Generalist FdPds	0.051%	(1,831)	(968)	(7,637)	(3,075)	-(5,511)	\$ (9,500)	(3,957)	(5,020)	(2,074)	-(2,074)	-(12,551)	\$ (2,219)	(2,989)	383	2024	2025	Thereafter	Total	5,591													
15034	Alexander Volunteer Fire	0.053%	4,808	5,122	14,960	(623)	8,811	(12,242)	(801)	(1,624)	(623)	-	(4,722)	6,032	5,923	1,228	-	-	-	13,088	-													
15024	Alexander Volunteer Fire	0.053%	9,475	9,974	(3,124)	(1,405)	(9,744)	(1,808)	(9,974)	(1,808)	(9,475)	-	(4,945)	12,235	11,782	544	-	-	-	24,558	-													
15004	Albion Volunteer Fire	0.009%	8,365	8,754	(1,713)	(718)	(10,590)	(2,305)	(4,564)	(1,273)	(1,546)	-	(6,383)	10,269	10,269	2,227	-	-	-	23,227	-													
11634	Alma Volunteer Fire	0.168%	(2,691)	3,559	(9,240)	(4,333)	(2,725)	(8,246)	(5,750)	(1,301)	(4,333)	-	(29,746)	5,835	9,135	2,041	-	-	-	17,011	-													
19534	Alpena Volunteer Fire	0.059%	17,788	19,123	2,014	(1,988)	36,937	(9,312)	(2,159)	(5,186)	(1,988)	-	(13,640)	21,700	21,682	7,200	-	-	-	50,582	-													
24834	Athens Volunteer Fire	0.039%	(1,164)	(812)	(1,251)	(494)	(900)	(900)	(1,264)	(900)	(494)	-	(2,454)	(242)	(242)	(57)	-	-	-	1,048	-													
24824	Athens Volunteer Fire	0.000%	(371)	(401)	(566)	-	(1,349)	-	-	-	-	-	-	(371)	(412)	(566)	-	-	-	(1,349)	-													
20534	Atlas Volunteer Fire	0.210%	(278)	687	(5,482)	(2,470)	(7,543)	(4,861)	(3,179)	(6,442)	(2,470)	-	(16,952)	4,583	3,864	960	-	-	-	9,409	-													
20524	Atlas Volunteer Fire	0.000%	(4,294)	(2,951)	(37)	-	(7,322)	-	-	-	-	-	-	(4,294)	(2,951)	(37)	-	-	-	(7,322)	-													
30324	Amity Volunteer Fire	0.208%	(7,553)	(4,324)	(6,444)	(2,455)	(20,776)	(4,831)	(3,197)	(6,402)	(2,455)	-	(16,847)	(2,722)	(1,165)	(242)	-	-	-	(4,129)	-													
30324	Amity Volunteer Fire	0.000%	(883)	(270)	(1,153)	-	(1,220)	(903)	(1,597)	(400)	(153)	-	(1,053)	(80)	(73)	(14)	-	-	-	(1,677)	-													
31204	Antick Volunteer Fire	0.200%	(11,466)	(6,471)	(3,809)	-	(21,746)	(4,760)	(6,398)	(6,429)	-	-	(16,578)	(6,576)	(6,493)	2,327	-	-	-	(3,940)	-													
34534	Appleton Rural Volunteer Fire	0.156%	(2,956)	(12,113)	(6,189)	(1,834)	(21,092)	(3,607)	(2,360)	(4,782)	(1,834)	-	(12,983)	(9,349)	(9,753)	(4,407)	-	-	-	(20,509)	-													
36134	Arch Street FdPds	0.173%	(5,607)	1,216	(6,450)	(2,043)	(2,384)	(4,209)	(2,629)	(5,329)	(2,043)	-	(14,202)	(11,588)	3,845	(1,211)	-	-	-	1,136	-													
41804	Arkadelphia Volunteer Fire	0.156%	(7,113)	(4,718)	(1,763)	(1,839)	(17,437)	(3,577)	(2,366)	(4,795)	(1,839)	-	(12,617)	(13,068)	(2,353)	1,032	-	-	-	(46,826)	-													
50734	Arkansas City Volunteer Fire	0.159%	(1,257)	238	(2,533)	(1,876)	(4,200)	(3,690)	(2,415)	(4,892)	(1,876)	-	(12,872)	2,433	2,652	2,367	-	-	-	7,462	-													
64734	Art Fd Volunteer Police	0.079%	(12,244)	(1,500)	(3,090)	(929)	(17,863)	(2,426)	(1,194)	(2,412)	(929)	-	(11,784)	(10,668)	(4,953)	(2,460)	-	-	-	(18,081)	-													
60434	Ashdown Volunteer Fire	0.274%	(7,824)	(4,003)	(8,161)	(3,222)	(23,210)	(6,339)	(4,145)	(6,403)	(3,222)	-	(22,110)	(1,485)	143	242	-	-	-	(791)	-													
60424	Ashdown Volunteer Police	0.000%	1,015	808	(2,527)	(914)	(1,799)	(1,779)	(2,348)	(914)	-	-	(6,274)	2,814	1,985	143	-	-	-	4,656	-													
70134	Atkins Volunteer Fire	0.031%	(8,786)	(8,794)	(10,488)	(3,884)	(29,760)	(7,248)	(4,740)	(9,807)	(3,884)	-	(55,279)	(1,488)	(2,046)	(879)	-	-	-	(4,421)	-													
70124	Atkins Volunteer Police	0.000%	(1,789)	(3,300)	(4,040)	(1,240)	(10,369)	(1,907)	(1,200)	(1,960)	(1,240)	-	(6,300)	(1,538)	(1,927)	(46)	-	-	-	(2,466)	-													
80934	Augusta Volunteer Fire	0.267%	(6,874)	(7,679)	(8,822)	(3,147)	(28,322)	(4,209)	(4,049)	(8,206)	(3,147)	-	(21,594)	(1,630)	(1,830)	(40)	-	-	-	(6,728)	-													
82534	Austin Volunteer Fire	0.173%	(5,444)	(6,057)	(8,834)	(2,056)	(25,365)	(4,644)	(2,446)	(5,362)	(2,056)	-	(14,108)	(1,370)	(6,411)	(1,472)	-	-	-	(15,253)	-													
83334	Auxon Volunteer Fire	0.379%	3,811	5,302	(2,811)	310	6,512	(6,451)	(4,221)	(6,381)	(310)	-	(15,276)	9,342	3,442	2,064	-	-	-	21,064	-													
90634	Bald Knob Volunteer Fire	0.272%	(8,297)	(4,600)	(8,742)	(3,207)	(24,966)	(3,100)	(4,126)	(6,387)	(3,207)	-	(22,006)	(1,968)	(1,564)	(379)	-	-	-	(2,930)	-													
90624	Bald Knob Volunteer Police	0.000%	(4,210)	(2,648)	4	(4)	(6,858)	(8)	(8)	(4)	-	-	(27)	(4,210)	(2,648)	14	-	-	-	(6,811)	-													
100734	Barling Volunteer Police	0.140%	(787)	(2,136)	(3,102)	(767)	(6,132)	(1,287)	(2,144)	(3,102)	(767)	-	(11,848)	(44)	1,527	204	-	-	-	(13,621)	-													
1040%	Barling Volunteer Police	0.000%	1,426	9,289	(1,687)	(1,647)	16,238	(3,240)	(1,159)	(2,295)	(1,647)	-	(11,301)	11,509	11,408	2,608	-	-	-	25,775	-													
10740%	Barrow-Lea Fire Department, Inc.	0.049%	(3,329)	(5,468)	(18,717)	(7,640)	(36,299)	(15,032)	(9,831)	(18,924)	(7,640)	-	(52,427)	1,603	4,363	3,209	-	-	-	7,973	-													
11040%	Barrow Volunteer Fire	0.144%	(8,588)	(9,845)	(11,921)	(4,202)	(33,156)	(6,427)	(4,412)	(7,577)	(4,202)	-	(17,617)	(4,668)	(5,111)	(2,487)	-	-	-	(15,760)	-													
11042%	Batesville Volunteer Police	0.209%	1,241	67	(6,080)	(2,457)	(7,259)	(3,162)	(6,409)	(2,457)	-	-	(16,864)	3,677	3,229	1,207	-	-	-	9,635	-													
11204%	Bauxite Volunteer Fire	0.167%	13,935	14,829	(3,591)	(1,972)	23,001	(3,479)	(2,537)	(5,142)	(1,972)	-	(13,530)	17,814	17,366	5,551	-	-	-	36,731	-													
11202%	Bauxite Volunteer Police	0.018%	(8,513)	(740)	(905)	-	(10,158)	(8,513)	(740)	(905)	-	-	(10,158)	(8,513)	(740)	(905)	-	-	-	(20,031)	-													
12284%	Bay Village Volunteer Fire	0.026%	(760)	(830)	(907)	-	(2,497)	(804)	(604)	(907)	-	-	(2,106)	(156)	(147)	(30)	-	-	-	(133)	-													
120134	Bay Volunteer Fire	0.243%	(10,779)	(9,443)	(9,893)	(2,882)	(32,999)	(9,571)	(3,709)	(7,516)	(2,882)	-	(19,778)	(5,108)	(6,734)	(1,279)	-	-	-	(13,021)	-													
120234	Bay Volunteer Police	0.026%	2,329	1,562	(607)	(373)	(4,271)	1,562	(1,562)	(373)	-	-	(1,562)	2,329	1,562	946	-	-	-	5,406	-													
405734	BeF FdPds	0.666%	(22,849)	(16,513)	(21,267)	(7,845)	(68,576)	(15,416)	(10,906)	(20,461)	(7,845)	-	(33,818)	(8,000)	(6,419)	(2,700)	-	-	-	(41,938)	-													
13090%	Bearden Volunteer Fire	0.143%	1,599	1,351	(2,261)	(1,681)	(992)	(3,308)	(2,164)	(4,385)	(1,681)	-	(11,318)	4,907	3,511	2,124	-	-	-	10,546	-													
13070%	Bearden Volunteer Police	0.278%	(1,909)	(1,500)	(1,280)	(813)	(5,392)	(1,500)	(1,280)	(813)	-	-	(2,834)	1,500	1,500	3,799	-	-	-	3,799	-													
12604%	Beaverfork Volunteer Fire	0.172%	(6,976)	(2,271)	(1,487)	(2,020)	(14,454)	(3,074)	(2,600)	(6,083)	(2,020)	-	(13,866)	(2,002)	329	1,082	-	-	-	(991)	-													
14134%	Bea Branch Volunteer Fire	0.120%	(4,975)	(4,149)	(4,237)	(1,412)	(14,871)	(4,833)	(1,817)	(3,682)	(1,412)	-	(9,887)	(2,199)	(2,332)	(615)	-	-	-	(15,446)	-													
14132%	Bea Branch Volunteer Police	0.126%	(25,549)	(6,455)	(9,383)	-	(41,387)	(27,221)	(4,722)	(9,570)	(6,455)	-	(48,513)	(1,733)	(1,867)	1,591	-	-	-	(50,204)	-													
140634	Bella Vista Volunteer Fire	0.000%	(3,540)	(2,687)	-	-	(6,227)	-	-	-	-	-	-	(3,540)	(2,687)	-	-	-	-	(6,227)	-													
139324	Bella Vista Volunteer Fire	0.154%	(7,483)	(8,147)	(6,179)	(1,841)	(23,670)	(3,822)	(2,369)	(4,802)	(1,841)	-	(12,616)	(3,861)	(5,778)	(1,397)	-	-	-	(11,036)	-													
100324	Benton Volunteer Fire	0.026%	2,497	2,462	2,596	(307)	7,852	3,446	(800)	1,993	(307)	-	(1,050)	3,301	1,207	1,096	-	-	-	7,654	-													
100004	Bentonville Volunteer Fire	0.038%	2,176	2,478	(445)	(404)	(6,109)	(7,160)	(4,975)	(4,975)	(404)	-	(14,915)	3,051	956	2,058	-	-	-	7,058	-													
160024	Bentonville Volunteer Fire	0.026%	1,924	1,974	(830)	(1,074)	(2,761)	(804)	(395)	(800)	(1,074)	-	(3,209)	2,528	2,369	3,300	-	-	-	4,867	-													
16770%	Bergman Volunteer Fire Association	0.000%	(9,398)	(7,491)	(3,489)	(1,382)	(23,960)	(12,112)	(1,382)	(2,801)	(1,382)	-	(27,609)	(7,826)	(6,109)	(888)	-	-	-	(44,623)	-													
17064%	Berryville Volunteer Fire	0.184%	(8,489)	(8,828)	(7,382)	(1,773)	(26,572)	(4,856)	(4,802)	(14,981)	(1,773)	-	(14,981)	(4,802)	(4,802)	(1,499)	-	-	-	(14,623)	-													
17062%	Berryville Volunteer Police	0.015%	479	(139)	(388)	(1,74)	(220)	(142)	(234)	(174)	-	-	(1,844)	821	815	97	-	-	-	973	-													
16804%	Bethel Heights Volunteer Fire	0.153%	(3,921)	(1,588)	(3,796)	(1,838)	(10,743)	(3,600)	(2,354)	(4,772)	(1,838)	-	(12,556)	(812)	1,165	676	-	-	-	1,821	-													
16802%	Bethel Heights Volunteer Police	0.026%	41	466	526	-	1,033	41	(374)	(289)	-	-	1,033	753	339	2,409	-	-	-	2,409	-													
16944%	Bethesda Area Volunteer Fire	0.182%	(6,669)	(5,981)	(2,915)	(2,149)	(21,809)	(4,330)	(2,766)	(5,605)	(2,149)	-	(14,750)	(3,939)	(3,215)	(1,446)	-	-	-	(7,100)	-													
17240%	Big Creek Volunteer Fire	0.169%	(3,945)	(1,773)	(4,388)	(1,995)	(12,551)	(3,924)	(2,164)	(5																								

Arkansas Local Police and Fire Retirement System
Additional GASB No. 68 Disclosures as of December 31, 2020
Schedule of LOPII Volunteer Deferred Inflows and Outflows by Year

Employee 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															
		2021		2022		2023		2024		2025		Thereafter	Total	2021		2022		2023		2024		2025		Thereafter	Total	2021		2022		2023		2024		2025		Thereafter	Total
		Employee Allocation Percentage		Employee Allocation Percentage		Employee Allocation Percentage		Employee Allocation Percentage		Employee Allocation Percentage				Employee Allocation Percentage		Employee Allocation Percentage		Employee Allocation Percentage		Employee Allocation Percentage		Employee Allocation Percentage				Employee Allocation Percentage		Employee Allocation Percentage		Employee Allocation Percentage		Employee Allocation Percentage		Employee Allocation Percentage			
33824	Cherokee Village Volunteer Police	0.1206	(13,591)	(2,091)	(3,072)	(9,401)	(8,470)	(1,850)	(1,201)	(2,451)	(940)	(6,450)	(1,509)	(891)	(211)	(2,021)	(1,509)	(891)	(211)	(2,021)	(1,509)	(891)	(211)	(2,021)	(1,509)	(891)	(211)	(2,021)	(1,509)	(891)	(211)	(2,021)	(1,509)	(891)	(211)	(2,021)	
33824	Cherry Hill Volunteer Fire	0.1296	(485)	(218)	(4,167)	(1,524)	-	(6,394)	(3,000)	(1,961)	(3,975)	(1,524)	-	(10,460)	2,115	1,743	(151)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
33840	Cherry Valley Volunteer Fire	0.0916	(3,134)	(4,601)	(2,909)	(1,073)	-	(11,894)	(2,111)	(1,880)	(2,978)	(1,073)	-	(16,762)	(1,833)	(1,231)	(151)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
33404	Cherry Valley Volunteer Police	0.0236	1,371	1,475	(3,517)	-	(8,391)	137	(1,001)	(1,000)	(1,537)	-	(2,675)	1,000	557	(803)	1,000	557	(803)	1,000	557	(803)	1,000	557	(803)	1,000	557	(803)	1,000	557	(803)	1,000	557	(803)	1,000	557	
138734	Oldelder Volunteer Fire	0.1696	(8,424)	(8)	(8,246)	(1,995)	-	(7,683)	(8,247)	(2,567)	(2,021)	(1,995)	-	(13,688)	2,500	2,559	(966)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
139514	Omnes Volunteer Fire	0.1996	(5,986)	(5,305)	(5,989)	(1,995)	-	(19,251)	(3,024)	(2,567)	(3,202)	(1,995)	-	(26,042)	(2,062)	(2,738)	(967)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
341734	Onion Volunteer Fire	0.2196	(23,388)	(8,897)	(2,583)	-	(32,868)	(32,868)	(1,241)	(8,940)	(8,746)	(2,583)	-	(47,744)	(6,744)	(7,174)	(2,161)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
344134	Onion Volunteer Fire	0.1576	(14,419)	(14,467)	(4,044)	(1,844)	-	(19,134)	(12,627)	(2,373)	(4,809)	(1,844)	-	(27,633)	2,208	906	405	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
348434	Oran Volunteer Fire	0.1706	(4,813)	(3,941)	(4,443)	(2,003)	-	(15,200)	(3,943)	(2,578)	(3,225)	(2,003)	-	(13,749)	(870)	(3,363)	782	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
357234	Oran Volunteer Fire	0.3606	(1,657)	2,794	(7,833)	(4,240)	-	(107,360)	(67,340)	(5,456)	(10,721)	(4,240)	-	(190,275)	6,475	3,255	3,424	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
357234	Clarksville Volunteer Police	0.0006	(650)	(1,274)	-	-	-	(1,294)	-	-	-	-	-	(650)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
389934	Clinton Volunteer Fire	0.3006	(11,197)	(8,033)	(10,180)	(3,538)	-	(29,948)	(8,960)	(4,553)	(9,227)	(3,538)	-	(47,278)	(4,337)	(4,480)	(953)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
375234	Coal Hill Volunteer Fire	0.1206	(7,277)	(5,424)	(4,553)	(1,594)	-	(18,888)	(1,820)	(2,974)	(4,001)	(1,594)	-	(22,239)	(2,458)	(4,458)	(1,523)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
375234	Coal Hill Volunteer Police	0.0136	(3,851)	(2,948)	(1,415)	(1,578)	-	(7,385)	(1,803)	(1,977)	(400)	(1,578)	-	(11,563)	(3,548)	(2,749)	(15)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
371934	Collingsville Volunteer Fire	0.3386	(9,319)	914	(8,124)	(3,978)	-	(15,507)	(7,826)	(5,119)	(10,374)	(3,978)	-	(27,297)	3,907	6,033	1,850	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
376234	Coll Volunteer Fire	0.0226	(5,593)	10,195	(1,229)	(2,481)	-	(12,422)	(4,277)	(2,764)	(5,020)	(2,481)	-	(14,741)	10,820	12,265	4,273	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
380834	Complex Volunteer Fire Assoc	0.1026	(9,966)	(9,052)	(5,197)	(1,207)	-	(25,422)	(2,376)	(1,553)	(3,148)	(1,207)	-	(38,284)	(7,590)	(7,499)	(2,049)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
388234	Conway County Volunteer Fire	1.91516	(113,989)	(92,378)	(70,728)	(22,549)	-	(299,644)	(44,354)	(29,023)	(58,826)	(22,549)	-	(434,554)	(54,833)	(61,357)	(11,902)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
379434	Coopersburg Volunteer Fire	0.1176	(7,021)	(6,623)	(4,979)	(1,377)	-	(19,400)	(2,709)	(1,721)	(3,391)	(1,377)	-	(24,400)	(9,440)	(4,312)	(4,251)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
380234	Coopersburg Volunteer Police	0.1566	(18,069)	(17,414)	(8,800)	(1,837)	-	(38,146)	(17,414)	(8,800)	(6,792)	(1,837)	-	(61,156)	(12,409)	(14,453)	(5,088)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
387534	Coring Volunteer Fire	0.2076	(12,581)	(11,487)	(9,006)	(2,441)	-	(35,715)	(4,802)	(3,141)	(6,366)	(2,441)	-	(49,760)	(16,750)	(8,548)	(1,280)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
397234	Cotter Volunteer Fire	0.1116	(5,340)	(4,717)	(1,291)	(1,347)	-	(12,655)	(3,640)	(1,991)	(4,035)	(1,347)	-	(16,610)	(2,175)	(2,726)	(784)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
397234	Cotter Volunteer Police	0.0226	(476)	(369)	(628)	(143)	-	(1,464)	(381)	(184)	(374)	(143)	-	(1,904)	(193)	(185)	(64)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
380604	Cotter/Gassville Rural Volunteer Fire	0.1176	(5,561)	(503)	(3,773)	(1,178)	-	(10,945)	(2,712)	(1,774)	(3,195)	(1,178)	-	(16,949)	1,155	1,671	2,784	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
406304	Cotton Plant Volunteer Fire	0.0516	(1,913)	973	(1,056)	(601)	-	(2,996)	(1,188)	(773)	(1,567)	(601)	-	(4,124)	(728)	1,344	511	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
406204	Cotton Plant Volunteer Police	0.0006	(66)	(17)	-	-	-	(66)	-	-	-	-	-	(16)	-	-	(66)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
40734	Cottonwood Rural Fire Assoc	0.1676	(10,695)	(4,164)	(6,202)	(1,970)	-	(22,831)	(8,377)	(2,535)	(3,190)	(1,970)	-	(31,321)	(6,118)	(6,209)	(863)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
40834	County Line Volunteer Fire Ass	0.1806	(6,327)	(4,055)	(5,878)	(2,122)	-	(18,382)	(4,378)	(2,731)	(5,335)	(2,122)	-	(24,546)	(2,149)	(3,124)	(643)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
41134	County Line Volunteer Police	0.1116	(9,052)	(3,892)	(2,541)	(1,667)	-	(17,141)	(4,983)	(3,158)	(4,541)	(1,667)	-	(22,021)	(3,209)	(4,608)	(1,667)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
417084	Crawfordville Volunteer Fire	0.1206	(15,565)	(13,823)	(4,281)	(1,418)	-	(35,087)	(18,259)	(8,788)	(14,118)	(1,418)	-	(59,730)	(12,778)	(11,998)	(843)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
42754	Crosscut Volunteer Fire	0.2026	(888)	(681)	(850)	(289)	-	(2,712)	(575)	(377)	(764)	(289)	-	(4,209)	(133)	(304)	(86)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
476234	Crow Volunteer Police	0.1206	(2,163)	(2,638)	(1,553)	(1,031)	-	(7,353)	(1,833)	(1,133)	(1,833)	(1,031)	-	(10,489)	(2,049)	(2,648)	(948)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
42534	Crow Mountain Fire Protection District	0.3386	(8,546)	(8,877)	(7,293)	(2,837)	-	(25,672)	(7,785)	(5,091)	(10,317)	(2,837)	-	(40,769)	(7,611)	(7,881)	(3,024)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
42864	Crystal Fire Protection District	0.2076	(11,926)	(6,697)	(7,869)	(2,441)	-	(29,933)	(4,802)	(3,141)	(6,366)	(2,441)	-	(40,760)	1,124	3,556	1,203	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
43026	Crystal Volunteer Fire	0.0206	(6,788)	(4,640)	(2,071)	(1,340)	-	(14,887)	(3,051)	(2,006)	(3,051)	(1,340)	-	(18,104)	(3,209)	(4,048)	(1,616)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
43324	Dart Volunteer Fire	0.1826	(5,374)	(5,115)	(4,143)	(2,148)	-	(18,451)	(4,227)	(2,764)	(6,366)	(2,148)	-	(24,741)	(1,147)	(3,556)	(1,203)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
43404	Danacore Volunteer Fire	0.1176	(7,705)	(754)	(3,185)	(1,381)	-	(7,005)	(2,717)	(1,777)	(3,601)	(1,381)	-	(9,476)	1,922	1,203	436	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
43404	Danacore Volunteer Police	0.2176	(4,867)	(6,669)	(3,187)	(869)	-	(15,611)	(7,867)	(6,669)	(7,783)	(869)	-	(23,209)	(3,209)	(4,489)	(1,658)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
45534	Dardanelle Volunteer Fire	0.2226	(8,064)	(5,398)	(6,																																

Arkansas Local Police and Fire Retirement System
Additional GASB No. 68 Disclosures as of December 31, 2020
Schedule of LOPFI 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									
		2021	2022	2023	2024	2025	Thereafter	Total	2021	2022	2023	2024	2025	Thereafter	Total	2021	2022	2023	2024	2025	Thereafter	Total									
735624	Gould Volunteer Fire	0.166%	(4,944)	(2,513)	(2,398)	(1,995)	-	(13,800)	(3,024)	(2,567)	(2,202)	(1,995)	-	(13,888)	(3,020)	(2,460)	(2,100)	(1,840)	-	(13,420)	(3,016)	(2,456)	(2,096)	(1,840)	-	(13,420)					
735834	Grady Volunteer Fire	0.194%	(8,222)	(7,202)	(8,055)	(2,287)	-	(26,666)	(4,502)	(2,943)	(1,965)	(2,287)	-	(20,697)	(4,720)	(3,159)	(2,000)	(2,287)	-	(15,166)	(4,720)	(3,159)	(2,000)	(2,287)	-	(15,166)					
729904	Grazer Ridge Fire Protection Dist.	0.259%	(2,283)	(9,966)	(8,953)	(8,953)	-	(30,145)	(6,002)	(3,020)	(2,051)	(2,051)	-	(13,000)	(6,000)	(3,000)	(997)	(997)	-	(4,000)	(6,000)	(3,000)	(997)	(997)	-	(14,000)					
737404	Greenville Volunteer Fire	0.208%	(1,248)	(5,211)	(4,402)	(3,200)	-	(14,061)	(2,511)	(1,511)	(1,511)	(1,511)	-	(7,044)	(2,511)	(1,511)	(1,511)	(1,511)	-	(3,000)	(2,511)	(1,511)	(1,511)	(1,511)	-	(10,000)					
737424	Gravette Volunteer Police	0.133%	(4,431)	(7,171)	(1,002)	(153)	-	(13,257)	(3,257)	(1,002)	(1,002)	(153)	-	(6,414)	(3,257)	(1,002)	(1,002)	(153)	-	(3,000)	(3,257)	(1,002)	(1,002)	(153)	-	(7,000)					
741234	Gravette Fire Assoc.	0.022%	(4,500)	(2,846)	(2,238)	(614)	-	(11,598)	(1,207)	(790)	(400)	(154)	-	(2,651)	(1,207)	(790)	(400)	(154)	-	(1,000)	(1,207)	(790)	(400)	(154)	-	(2,651)					
743024	Green Forest Volunteer Fire	0.274%	2,513	4,569	(3,272)	(854)	-	(854)	(6,366)	(4,133)	(2,227)	-	-	(841.7)	(6,366)	(4,133)	(2,227)	-	-	(841.7)	(6,366)	(4,133)	(2,227)	-	-	(841.7)					
743924	Green Forest Volunteer Police	0.001%	46	126	18	(13)	-	177	(24)	(16)	(13)	-	-	88	(24)	(16)	(13)	-	-	88	(24)	(16)	(13)	-	-	265					
747734	Greenbrier Volunteer Fire	0.300%	(6,021)	(5,926)	(7,499)	(3,538)	-	(23,184)	(6,960)	(4,533)	(9,227)	(3,538)	-	(24,778)	(6,960)	(4,533)	(9,227)	(3,538)	-	(24,778)	(6,960)	(4,533)	(9,227)	(3,538)	-	(24,778)					
748224	Greenland Volunteer Fire	0.123%	(383)	(2,70)	(814)	(153)	-	(1,220)	(300)	(400)	(153)	-	-	(800)	(300)	(400)	(153)	-	-	(800)	(300)	(400)	(153)	-	-	(1,653)					
749834	Greenwood Rural Volunteer Fire	0.259%	(7,983)	(11,662)	(7,776)	(3,047)	-	(30,388)	(5,996)	(3,921)	(7,946)	(3,047)	-	(20,910)	(5,996)	(3,921)	(7,946)	(3,047)	-	(20,910)	(5,996)	(3,921)	(7,946)	(3,047)	-	(20,910)					
747134	Greenwood Volunteer Fire	0.000%	(7,139)	(54,565)	(19,060)	-	(130,764)	-	-	-	-	-	-	-	(130,764)	-	-	-	-	-	(130,764)	-	-	-	-	-	(130,764)				
747124	Greenwood Volunteer Fire	0.193%	46,326	42,815	(7)	(6,207)	-	(12,486)	(12,360)	(8,321)	(16,888)	(6,370)	-	(40,800)	(12,360)	(8,321)	(16,888)	(6,370)	-	(40,800)	(12,360)	(8,321)	(16,888)	(6,370)	-	(40,800)					
747224	Greenwood Volunteer Police	0.000%	(714)	-	-	-	-	(714)	-	-	-	-	-	-	(714)	-	-	-	-	-	(714)	-	-	-	-	-	(714)				
754434	Greens Ferry Volunteer Fire	0.312%	(10,627)	(7,851)	(9,388)	(3,689)	-	(32,130)	(7,221)	(4,722)	(9,570)	(3,689)	-	(25,382)	(7,221)	(4,722)	(9,570)	(3,689)	-	(25,382)	(7,221)	(4,722)	(9,570)	(3,689)	-	(25,382)					
763334	Green Town Volunteer Fire	0.225%	(2,480)	(60)	(870)	(2,772)	-	(12,122)	(5,454)	(3,567)	(7,229)	(2,772)	-	(19,022)	(5,454)	(3,567)	(7,229)	(2,772)	-	(19,022)	(5,454)	(3,567)	(7,229)	(2,772)	-	(19,022)					
773034	Grubbs Volunteer Fire	0.499%	60	404	(7,244)	(2,928)	-	(9,788)	(5,761)	(3,768)	(7,636)	(2,928)	-	(20,093)	(5,761)	(3,768)	(7,636)	(2,928)	-	(20,093)	(5,761)	(3,768)	(7,636)	(2,928)	-	(20,093)					
770634	Gum Springs Volunteer Fire	0.194%	(4,830)	(4,652)	(6,821)	(2,282)	-	(18,585)	(4,492)	(2,937)	(5,922)	(2,282)	-	(15,669)	(4,492)	(2,937)	(5,922)	(2,282)	-	(15,669)	(4,492)	(2,937)	(5,922)	(2,282)	-	(15,669)					
774934	Gurdon Volunteer Fire	0.170%	(5,342)	(3,543)	(4,971)	(2,009)	-	(15,941)	(3,940)	(2,576)	(5,226)	(2,009)	-	(13,749)	(3,939)	(2,576)	(5,226)	(2,009)	-	(13,749)	(3,939)	(2,576)	(5,226)	(2,009)	-	(13,749)					
775734	Hwy Community Volunteer Fire	0.439%	4,004	4,309	(4,838)	(3,000)	-	(8,551)	(5,300)	(2,567)	(5,959)	(3,000)	-	(13,488)	(5,300)	(2,567)	(5,959)	(3,000)	-	(13,488)	(5,300)	(2,567)	(5,959)	(3,000)	-	(13,488)					
775334	Hackett Volunteer Fire	0.259%	(4,798)	(6,068)	(8,011)	(3,047)	-	(22,924)	(5,996)	(3,921)	(7,946)	(3,047)	-	(20,100)	(5,996)	(3,921)	(7,946)	(3,047)	-	(20,100)	(5,996)	(3,921)	(7,946)	(3,047)	-	(20,100)					
776234	Hackett Volunteer Police	0.013%	(359)	(246)	(449)	(159)	-	(1,213)	(312)	(204)	(144)	-	-	(1,089)	(312)	(204)	(144)	-	-	(1,089)	(312)	(204)	(144)	-	-	(1,244)					
784634	Haggrafee Rd #3	0.162%	(8,326)	(5,402)	(6,396)	(2,140)	-	(22,544)	(4,332)	(2,744)	(2,140)	(2,140)	-	(14,488)	(4,332)	(2,744)	(2,140)	(2,140)	-	(14,488)	(4,332)	(2,744)	(2,140)	(2,140)	-	(17,066)					
788934	Hally Volunteer Fire	0.128%	(1,514)	(2,401)	(3,582)	(1,511)	-	(9,008)	(2,974)	(1,511)	(1,511)	-	-	(10,572)	(2,974)	(1,511)	(1,511)	-	-	(10,572)	(2,974)	(1,511)	(1,511)	-	-	(13,044)					
793934	Hamburg Volunteer Fire	0.326%	(1,132)	628	(7,530)	(3,837)	-	(12,871)	(7,506)	(4,938)	(10,007)	(3,837)	-	(26,332)	(7,506)	(4,938)	(10,007)	(3,837)	-	(26,332)	(7,506)	(4,938)	(10,007)	(3,837)	-	(26,332)					
804634	Hampton Volunteer Fire	0.113%	(1,174)	(8,416)	(4,148)	(1,440)	-	(15,468)	(3,401)	(1,951)	(4,452)	(1,440)	-	(10,416)	(3,401)	(1,951)	(4,452)	(1,440)	-	(10,416)	(3,401)	(1,951)	(4,452)	(1,440)	-	(15,468)					
804624	Hampton Volunteer Police	0.001%	(64)	65	(8)	(7)	-	(588)	(18)	(9)	(17)	(7)	-	(44)	(588)	(18)	(9)	(17)	-	(44)	(588)	(18)	(9)	(17)	-	(588)					
807934	Hard Cove Fire Free District	0.274%	(2,980)	1,900	(7,500)	(3,236)	-	(10,896)	(6,348)	(4,151)	(8,433)	(3,236)	-	(22,338)	(6,348)	(4,151)	(8,433)	(3,236)	-	(22,338)	(6,348)	(4,151)	(8,433)	(3,236)	-	(22,338)					
812534	Hardin Volunteer Fire	0.056%	(47)	(177)	(967)	(362)	-	(1,661)	(82)	(454)	(624)	(362)	-	(908)	(82)	(454)	(624)	(362)	-	(908)	(82)	(454)	(624)	(362)	-	(908)					
813334	Hardy Volunteer Fire	0.324%	(4,203)	(4,393)	(4,707)	(3,818)	-	(25,072)	(7,512)	(4,913)	(9,818)	(3,818)	-	(26,200)	(7,512)	(4,913)	(9,818)	(3,818)	-	(26,200)	(7,512)	(4,913)	(9,818)	(3,818)	-	(26,200)					
813324	Hardy Volunteer Police	0.001%	(759)	(94)	(1,141)	(113)	-	(1,285)	(27)	(15)	(30)	(113)	-	(178)	(27)	(15)	(30)	(113)	-	(178)	(27)	(15)	(30)	(113)	-	(2,777)					
814934	Harrison Volunteer Fire	0.194%	(2,882)	(3,995)	(4,338)	(1,500)	-	(12,715)	(3,995)	(2,567)	(5,229)	(1,500)	-	(13,888)	(3,995)	(2,567)	(5,229)	(1,500)	-	(13,888)	(3,995)	(2,567)	(5,229)	(1,500)	-	(13,888)					
816834	Harrell Volunteer Fire	0.247%	810	3,555	(5,067)	(5,313)	-	(6,151)	(5,730)	(3,748)	(7,998)	(5,313)	-	(13,688)	(5,730)	(3,748)	(7,998)	(5,313)	-	(13,688)	(5,730)	(3,748)	(7,998)	(5,313)	-	(13,688)					
823034	Harrison Volunteer Fire	0.183%	(8,875)	(6,506)	(6,388)	(2,181)	-	(23,950)	(4,292)	(2,807)	(5,689)	(2,181)	-	(14,969)	(4,292)	(2,807)	(5,689)	(2,181)	-	(14,969)	(4,292)	(2,807)	(5,689)	(2,181)	-	(14,969)					
823024	Harrison Volunteer Police	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
834634	Harrison Volunteer Fire	0.040%	(4,492)	(521)	(2,935)	(473)	-	(7,421)	(891)	(609)	(1,234)	(473)	-	(2,561)	(891)	(609)	(1,234)	(473)	-	(2,561)	(891)	(609)	(1,234)	(473)	-	(4,174)					
834624	Harrison Volunteer Police	0.091%	(2,616)	(1,811)	(2,008)	(1,074)	-	(8,499)	(2,112)	(1,382)	(2,801)	(1,074)	-	(7,369)	(2,112)	(1,382)	(2,801)	(1,074)	-	(7,369)	(2,112)	(1,382)	(2,801)	(1,074)	-	(10,400)					
843234	Hartford Volunteer Fire	0.208%	(102,165)	(6,838)	(8,338)	(3,500)	-	(119,841)	(4,831)	(3,159)	(6,402)	(3,500)	-	(124,547)	(4,831)	(3,159)	(6,402)	(3,500)	-	(124,547)	(4,831)	(3,159)	(6,402)	(3,500)	-	(124,547)					
843224	Hartford Volunteer Police	0.005%	(1,856)	(433)	(385)	(285)	-	(3,000)	-	-	-	-	-	-	(3,000)	-	-	-	-	-	(3,000)	-	-	-	-	-	(3,000)				
847834	Haskell Volunteer Fire	0.209%	(10,007)	(5,514)	(6,376)	(2,466)	-	(24,953)	(4,854)	(3,174)	(6,432)	(2,466)	-	(16,526)	(4,854)	(3,174)	(6,432)	(2,466)	-	(16,526)	(4,854)	(3,174)	(6,432)	(2,466)	-	(17,787)					
848434	Hartfield Volunteer Fire	0.022%	(2,249)	(2,275)	(2,540)	(1,000)	-	(8,064)	(781)	(618)	(1,000)	(1,000)	-	(10,461)	(781)	(618)	(1,000)	(1,000)	-	(10,461)	(781)	(618)	(1,000)	(1,000)	-	(13,000)					
848424	Hartfield Volunteer Police	0.193%	1,259	2,881	(4,025)	(2,161)	-	(1,186)	(4,239)	(2,962)	(6,203)	(2,161)	-	(15,794)	(4,239)	(2,962)	(6,203)	(2,161)	-	(15,794)	(4,239)	(2,962)	(6,203)	(2,161)	-	(15,794)					
853234	Hazen Volunteer Fire	0.233%	(5,397)	(4,289)	(8,093)	(2,749)	-	(20,528)	(4,510)	(3,577)	(7,169)	(2,749)	-	(18,866)	(4,510)	(3,577)	(7,169)	(2,749)	-	(18,866)	(4,510)	(3,577)	(7,169)	(2,749)	-	(18,866)					
862834	Heber Springs Volunteer Fire	0.082%	(10,007)	(7,847)	(9,730)	(3,395)	-	(31,074)	(6,479)	(4,368)	(8,854)	(3,395)	-	(23,296)	(6,479)	(4,368)	(8,854)	(3,395)	-	(23,296)	(6,479)	(4,368)	(8,854)	(3,395)	-	(27,778)					
862824	Heber Springs Volunteer Police	0.000%	-	39	49	4	-	94	5	4	(9)	4	-	(27)	94	5	4	(9)	-	(27)	94	5	4	(9)	-	(27)					
865624	Heber Springs Volunteer Police	0.001%	478	911	(481)	(600)	-	328	(1,179)	(772)	(1,564)	(600)	-	(4,115)	328	(1,179)	(772)	(1,564)	-	(4,115)	328	(1,179)	(772)	(1,564)	-	(4,443)					
864834	Helena West Helena Volunteer Fire	0.056%	286	1,832	(2,714)	(1,247)	-	(1,844)	(2,431)	(1,450)	(3,247)	(1,247)	-	(2,000)	(2,431)	(1,450)	(3,247)	(1,247)	-	(2,000)	(2,431)	(1,450)	(3,247)	(1,247)	-	(2,000)					
864824	Helena West Helena Volunteer Police	0.043%	(9,147)	(7,426)	(7,117)	(771)	-	(24,561)	(9,911)	(5,911)	(12,771)	(771)	-	(15,598)	(9,911)	(5,911)	(12,771)	(771)	-	(15,598)	(9,911)	(5,911)	(12,771)	(771)	-	(15,598)					
873334	Hensley Volunteer Fire	0.104%	(4,105)	(12,573)	(8,376)	(1,229)	-	(34,160)	(10,515)	(6,205)	(12,229)	(1,229)	-	(24,433)	(10,515)	(6,205)	(12,229)	(1,229)	-	(24,433)	(10,515)	(6,205)	(12,229)	(1,229)	-	(24,433)					
866434	Hermitage Volunteer Fire	0.046%	(4,788)	(3,807)	(3,780)	(1,227)	-	(13,788)</																							

Arkansas Local Police and Fire Retirement System
Additional GASB No. 68 Disclosures as of December 31, 2020
Schedule of LOPII 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							
			2021	2022	2023	2024	2025	Thereafter	Total	2021	2022	2023	2024	2025	Thereafter	Total	2021	2022	2023	2024	2025	Thereafter	Total	
1102034	Lake City Volunteer Fire	0.250%	13,294	12,737	7,750	(3,065)	-	(8,848)	0.230%	12,941	12,793	7,953	(3,065)	-	(12,032)	12,264	6,791	243	-	-	-	-	-	(15,841)
1104034	Lake Hamilton Fire Protection District	0.277%	22,887	24,809	-	37,531	0.420%	41,999	-	-	29,307	29,008	-	-	-	-	-	-	59,923					
1107034	Lake Hamilton Volunteer Fire	0.020%	-	(13,843)	-	-	-	-	-	-	-	-	(83,451)											
1120234	Lake Marquette Area Fire	0.129%	-	(7,426)	-	-	-	-	-	-	-	-	(1,408)											
1108834	Lake Norrell Area Fire Protection District	0.131%	14,117	-	-	-	-	-	-	-	-	-	40,408											
1120734	Lake Village Volunteer Fire	0.274%	-	-	-	-	-	-	-	-	-	6,811												
1120734	Lake Village Volunteer Fire	0.016%	139	-	273	139	-	-	-	-	-	-	-	-	370									
1111824	Lakeview Volunteer Police	0.039%	276	-	-	-	(3,168)	(45)	-	-	-	-	-	-	932									
1086334	Lamar Volunteer Fire	0.182%	-	-	-	-	-	-	-	-	-	782												
1126834	Lands Volunteer Fire	0.159%	1,725	-	-	-	-	-	-	-	-	-	12,868											
1130434	Lavaca Volunteer Fire	0.172%	-	-	-	(13,882)	(182)	-	-	-	-	-	-	(1,187)										
1130424	Lavaca Volunteer Police	0.051%	-	-	-	-	-	-	-	-	-	(3,224)												
1130434	Lavaca Volunteer Fire	0.029%	-	-	-	-	-	-	-	-	-	(1,408)												
1133834	Lazy Acres Volunteer Fire	0.078%	-	-	-	-	-	-	-	-	-	(1,004)												
1140134	Leachville Volunteer Fire	0.248%	-	-	-	-	-	-	-	-	-	(11,195)												
1140234	Leachville Volunteer Fire	0.000%	-	-	-	-	-	-	-	-	-	(1,038)												
1143634	Lead Hill Volunteer Fire	0.156%	-	-	-	-	-	-	-	-	-	(8,706)												
1150934	Leopato Volunteer Fire	0.274%	-	-	-	-	-	-	-	-	-	(7,880)												
1151734	Leslie Volunteer Fire	0.137%	-	-	-	-	-	-	-	-	-	(13,944)												
1152334	Leviathan Volunteer Fire	0.251%	-	-	-	-	-	-	-	-	-	(5,158)												
1153134	Liberty Volunteer Fire	0.300%	-	-	-	-	-	-	-	-	-	9,717												
1151434	Lincoln Volunteer Fire	0.184%	-	-	-	-	-	-	-	-	-	(19,449)												
1151434	Lincoln Volunteer Police	0.117%	-	-	-	-	-	-	-	-	-	35,205												
1154934	Linwood-Moscow Volunteer Fire	0.184%	-	-	-	-	-	-	-	-	-	5,005												
1157034	Little Rock Volunteer Fire	0.146%	-	-	-	-	-	-	-	-	-	(21,044)												
1157034	Little Rock Volunteer Police	0.044%	-	-	-	-	-	-	-	-	-	(2,068)												
1170334	Lockesburg Volunteer Fire	0.251%	-	-	-	-	-	-	-	-	-	(7,903)												
1175434	London Rural Volunteer Fire	0.264%	-	-	-	-	-	-	-	-	-	(840)												
1175434	London Rural Volunteer Fire	0.176%	-	-	-	-	-	-	-	-	-	(6,312)												
1180034	Londre Volunteer Fire	0.287%	-	-	-	-	-	-	-	-	-	(8,362)												
1185134	Louann Volunteer Fire	0.130%	-	-	-	-	-	-	-	-	-	(3,106)												
1190034	Lowell Volunteer Fire	0.038%	-	-	-	-	-	-	-	-	-	(6,765)												
1190234	Lowell Volunteer Police	0.052%	-	-	-	-	-	-	-	-	-	(1,116)												
1195934	Luzon Volunteer Fire	0.143%	-	-	-	-	-	-	-	-	-	(1,259)												
1199134	Lyons Volunteer Fire	0.171%	-	-	-	-	-	-	-	-	-	(21,744)												
1202934	Magazine Volunteer Fire	0.039%	-	-	-	-	-	-	-	-	-	(7,966)												
1214934	Magner Cove Volunteer Fire	0.155%	-	-	-	-	-	-	-	-	-	47,985												
1181834	Magnolia Volunteer Fire	0.120%	-	-	-	-	-	-	-	-	-	(11,011)												
1211824	Magnolia Volunteer Police	0.131%	-	-	-	-	-	-	-	-	-	(8,566)												
1229734	Maumee Volunteer Fire	0.113%	-	-	-	-	-	-	-	-	-	8,370												
1229834	Maumee Volunteer Fire	0.182%	-	-	-	-	-	-	-	-	-	(40,500)												
1249334	Manita Volunteer Fire	0.133%	-	-	-	-	-	-	-	-	-	12,768												
1248124	Manita Volunteer Police	0.000%	-	-	-	-	-	-	-	-	-	(695)												
1228834	Manchester Volunteer Fire	0.111%	-	-	-	-	-	-	-	-	-	(13,991)												
1250024	Manchester Volunteer Fire	0.000%	-	-	-	-	-	-	-	-	-	(2,780)												
1261734	Marble Volunteer Fire	0.102%	-	-	-	-	-	-	-	-	-	(8,990)												
1268834	Marianna Volunteer Fire	0.039%	-	-	-	-	-	-	-	-	-	(8,491)												
1260024	Marianna Volunteer Fire	0.000%	-	-	-	-	-	-	-	-	-	(1,591)												
1278334	Marion Volunteer Fire	0.430%	78	-	-	-	-	-	-	-	-	-	21,824											
1278234	Marion Volunteer Police	0.120%	-	-	-	-	-	-	-	-	-	7,095												
1278234	Marion Volunteer Fire	0.111%	-	-	-	-	-	-	-	-	-	(1,826)												
1297134	Marmaduke Volunteer Fire	0.236%	-	-	-	-	-	-	-	-	-	4,444												
1297124	Marmaduke Volunteer Police	0.026%	-	-	-	-	-	-	-	-	-	5,222												
1305434																								

Arkansas Local Police and Fire Retirement System
Additional GASB No. 68 Disclosures as of December 31, 2020
Schedule of LOPII Volunteer Disclosed 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									
		2021	2022	2023	2024	2025	Thereafter	Total	2021	2022	2023	2024	2025	Thereafter	Total	2021	2022	2023	2024	2025	Thereafter	Total									
154734	Oak Grove Fire Protection Dist. #25	0.182%	10,541	4,258	3,883	2,145	-	22,891	4,221	2,761	2,595	2,145	-	14,722	15,340	1,497	290	-	-	-	-	15,137	1,504								
154634	Oak Grove Volunteer Fire	0.026%	700	684	2,794	(1,201)	-	(9,799)	2,363	(1,545)	(1,201)	(1,201)	-	(8,240)	3,063	861	337	-	-	-	-	4,261	-								
152034	Oil Thru Volunteer Fire	0.196%	(17,286)	(11,339)	(7,375)	(2,134)	-	(88,174)	(45,533)	(20,750)	(8,036)	(6,314)	-	(127,731)	(8,233)	(8,211)	(1,339)	-	-	-	-	(22,293)	-								
155524	Oil Volunteer Police	0.143%	(5,528)	(4,234)	(4,427)	(1,887)	-	(21,480)	(11,830)	(2,172)	(1,688)	(1,402)	-	(17,098)	(4,238)	(2,252)	(1,642)	-	-	-	-	(4,535)	-								
155524	Oil Volunteer Police	0.025%	838	1,013	6,099	(291)	-	12,861	(174)	(775)	(760)	(291)	-	(2,000)	1,492	1,388	491	-	-	-	-	3,281	-								
156604	Ospigo Volunteer Fire	0.184%	(11,840)	(11,064)	(10,551)	(2,148)	-	(37,407)	(4,248)	(4,200)	(5,655)	(2,148)	-	(14,881)	(7,502)	(8,274)	(2,991)	-	-	-	-	(18,859)	-								
156604	Ospigo Volunteer Fire	0.036%	1,384	1,491	1,177	(153)	-	2,899	(801)	(400)	(153)	(153)	-	(1,678)	1,688	1,688	577	-	-	-	-	1,687	-								
157844	Oceola Volunteer Police	0.064%	(3,169)	(3,868)	(2,066)	(775)	-	(12,156)	(1,521)	(977)	(2,011)	(775)	-	(5,116)	(4,002)	(2,989)	(453)	-	-	-	-	(8,880)	-								
157824	Oceola Volunteer Police	0.077%	(1,684)	(1,745)	(1,511)	(908)	-	(6,848)	(1,786)	(1,148)	(2,368)	(908)	-	(6,230)	1,042	(577)	(143)	-	-	-	-	(818)	-								
157924	Oceanic Car #4	0.137%	(7,812)	(6,457)	(6,447)	(1,844)	-	(24,680)	(6,377)	(2,173)	(4,809)	(8,840)	-	(12,653)	(4,185)	(6,064)	(1,788)	-	-	-	-	(12,077)	-								
158234	Okey Volunteer Fire	0.102%	(2,290)	(2,427)	(3,357)	(1,201)	-	(10,775)	(2,363)	(1,545)	(1,131)	(1,201)	-	(8,240)	(2,720)	(882)	(226)	-	-	-	-	(2,035)	-								
158574	Ozark Volunteer Fire	0.223%	(9,597)	(4,057)	(6,510)	(2,622)	-	(22,786)	(5,159)	(3,375)	(8,839)	(6,622)	-	(17,999)	(4,438)	(882)	329	-	-	-	-	(4,791)	-								
159574	Ozark Volunteer Fire	0.076%	(4,755)	(3,440)	(3,050)	(923)	-	(12,148)	(1,845)	(1,188)	(2,408)	(923)	-	(6,355)	(2,519)	(2,252)	(642)	-	-	-	-	(5,828)	-								
159974	Pangburn Volunteer Fire	0.355%	1,169	2,593	(8,783)	(4,185)	-	(30,586)	(8,234)	(5,385)	(10,914)	(4,185)	-	(28,718)	5,403	7,978	1,311	-	-	-	-	15,512	-								
159974	Pangburn Volunteer Police	0.033%	(302)	(1,560)	(421)	(150)	-	(4,243)	(295)	(102)	(390)	(150)	-	(1,027)	(7)	(1,368)	(21)	-	-	-	-	(1,406)	-								
161604	Paragould Volunteer Fire	0.129%	1,474	1,559	(3,710)	(1,389)	-	(2,075)	(2,751)	(1,789)	(3,645)	(1,389)	-	(9,992)	4,225	1,357	(65)	-	-	-	-	7,517	-								
161604	Paragould Volunteer Police	0.103%	(1,382)	(504)	(2,763)	(1,219)	-	(5,868)	(2,397)	(1,568)	(1,178)	(1,219)	-	(8,362)	1,015	1,064	415	-	-	-	-	2,484	-								
162134	Paris Volunteer Fire	0.221%	(8,837)	(4,644)	(7,067)	(2,603)	-	(20,551)	(5,121)	(3,350)	(8,789)	(2,603)	-	(17,863)	(718)	(1,294)	(278)	-	-	-	-	(2,288)	-								
162884	Paris Volunteer Fire	0.088%	(3,356)	(3,943)	(4,421)	(1,974)	-	(12,084)	(3,463)	(2,540)	(3,149)	(1,974)	-	(13,548)	529	309	308	-	-	-	-	1,454	-								
161794	Paris Volunteer Police	0.000%	(5,981)	(5,009)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(10,990)	-								
161934	Partnership Volunteer Fire	0.106%	(4,561)	(3,653)	(3,872)	(1,254)	-	(12,340)	(1,614)	(1,017)	(1,254)	(1,254)	-	(8,768)	(8,009)	(2,039)	(601)	-	-	-	-	(4,732)	-								
162334	Patterson Volunteer Fire	0.109%	(5,254)	(3,511)	(4,836)	(1,999)	-	(15,149)	(3,622)	(2,565)	(3,199)	(1,999)	-	(13,679)	(3,122)	(336)	361	-	-	-	-	(15,205)	-								
162334	Patterson Volunteer Police	0.026%	(780)	(931)	(906)	(306)	-	(2,882)	(601)	(393)	(797)	(306)	-	(2,097)	(149)	(138)	2	-	-	-	-	(285)	-								
162734	Pea Ridge Volunteer Fire	0.513%	488	(685)	(3,145)	(6,599)	-	(20,322)	(12,808)	(8,176)	(14,978)	(6,599)	-	(44,669)	13,296	7,691	636	-	-	-	-	24,347	-								
162734	Pea Ridge Volunteer Fire	0.026%	888	1,995	(217)	(291)	-	1,475	(174)	(175)	(760)	(291)	-	(2,000)	1,402	1,470	541	-	-	-	-	3,475	-								
162924	Peel Volunteer Fire & Rescue	0.196%	(8,317)	(4,809)	(6,447)	(2,844)	-	(28,214)	(6,311)	(2,978)	(6,840)	(2,844)	-	(15,812)	(8,006)	(2,650)	(806)	-	-	-	-	(24,027)	-								
161344	Permyville Volunteer Fire	0.143%	(10,405)	(8,923)	(5,822)	(1,683)	-	(26,833)	(7,916)	(4,163)	(8,683)	(1,683)	-	(11,547)	(1,942)	(6,758)	(1,434)	-	-	-	-	(15,286)	-								
163304	Phadipolka Volunteer Fire	0.131%	(7,599)	(6,841)	(7,479)	(2,128)	-	(24,213)	(4,188)	(2,783)	(5,549)	(2,128)	-	(14,601)	(3,883)	(4,103)	(1,226)	-	-	-	-	(9,612)	-								
163304	Phadipolka Volunteer Fire	0.076%	(5,720)	(6,677)	(7,385)	(2,183)	-	(20,977)	(4,133)	(3,383)	(4,178)	(2,183)	-	(12,881)	(3,083)	(4,000)	(1,844)	-	-	-	-	4,886	-								
164624	Pin Bluff Volunteer Police	0.077%	(7,585)	(379)	(2,504)	(912)	-	(13,860)	(2,780)	(1,791)	(2,791)	(912)	-	(6,357)	(1,791)	794	(126)	-	-	-	-	(5,123)	-								
164894	Pin Ridge Volunteer Fire	0.055%	(3,259)	(2,637)	(2,007)	(767)	-	(8,740)	(1,510)	(887)	(2,007)	(767)	-	(5,265)	(1,749)	(4,658)	(76)	-	-	-	-	(4,475)	-								
164924	Pin Ridge Volunteer Fire	0.172%	(1,217)	2,163	(3,007)	(1,277)	-	(3,052)	2,163	(3,292)	(1,277)	(1,277)	-	(13,992)	1,778	4,778	2,282	-	-	-	-	9,798	-								
165184	Pinville Volunteer Fire	0.351%	(7,031)	(1,790)	(10,054)	(4,132)	-	(25,007)	(8,111)	(3,138)	(10,717)	(4,132)	-	(28,558)	1,100	1,528	726	-	-	-	-	3,351	-								
165274	Play Point Volunteer Fire	0.192%	16,657	18,021	(3,481)	(2,260)	-	28,937	(4,448)	(2,769)	(5,895)	(2,260)	-	(15,512)	21,105	20,930	2,414	-	-	-	-	44,449	-								
0.2140%	Play Point Volunteer Fire	0.011%	(10,113)	(8,623)	(7,483)	(2,848)	-	(30,068)	(5,372)	(3,248)	(6,840)	(2,848)	-	(18,240)	(5,544)	(6,066)	(1,683)	-	-	-	-	(25,533)	-								
164634	Placant Plais Volunteer Fire	0.248%	(9,312)	(4,203)	(6,680)	(2,920)	-	(28,115)	(5,747)	(3,768)	(7,614)	(2,920)	-	(20,041)	(3,565)	(445)	936	-	-	-	-	(4,074)	-								
165534	Plumerville Volunteer Fire	0.199%	(8,094)	(7,236)	(4,779)	(1,993)	-	(22,102)	(3,922)	(2,565)	(5,199)	(1,993)	-	(13,679)	(4,172)	(4,671)	420	-	-	-	-	(8,423)	-								
165534	Plumerville Volunteer Fire	0.222%	(7,248)	(6,790)	(6,447)	(2,186)	-	(27,584)	(6,368)	(4,023)	(8,823)	(2,186)	-	(17,549)	(4,105)	(4,233)	371	-	-	-	-	(15,068)	-								
165604	Pocahontas Volunteer Police	0.091%	1,014	(978)	(1,794)	(938)	-	(2,811)	(2,111)	(1,880)	(2,788)	(1,073)	-	(7,362)	3,125	402	1,004	-	-	-	-	4,511	-								
166734	Ponca Volunteer Fire	0.040%	(677)	2,289	(2,740)	(1,227)	-	(2,355)	(2,415)	(1,580)	(1,201)	(1,227)	-	(8,243)	1,738	3,869	461	-	-	-	-	6,068	-								
166734	Ponca Volunteer Fire	0.065%	(4,851)	(6,077)	(6,447)	(2,127)	-	(18,501)	(3,507)	(2,188)	(4,268)	(2,127)	-	(11,211)	(5,881)	(6,643)	(1,664)	-	-	-	-	(15,205)	-								
166834	Pottsville Volunteer Fire	0.299%	(4,517)	(4,570)	(7,262)	(2,938)	-	(19,827)	(7,463)	(3,781)	(9,388)	(2,938)	-	(24,323)	1,284	1,788	401	-	-	-	-	876	-								
166834	Pottsville Volunteer Fire	0.026%	1,563	(408)	(1,797)	(495)	-	(1,079)	837	(1,296)	(929)	(495)	-	(6,391)	2,535	2,445	(507)	-	-	-	-	4,473	-								
167634	Prairie Grove Volunteer Fire	0.430%	(6,480)	(3,375)	(9,271)	(3,328)	-	(23,944)	(7,333)	(4,526)	(9,384)	(3,328)	-	(31,271)	2,073	1,551	(76)	-	-	-	-	4,337	-								
167634	Prairie Grove Volunteer Police	0.006%	(1,711)	(1,786)	(468)	(1,266)	-	(4,137)	(621)	(1,230)	(662)	(1,266)	-	(1,911)	(109)	(60)	(61)	-	-	-	-	(1,881)	-								
167934	Prescott Volunteer Fire	0.143%	(6,349)	(2,972)	(4,570)	(1,288)	-	(15,779)	(2,120)	(1,272)	(4,402)	(1,288)	-	(10,029)	(800)	(1,780)	(160)	-	-	-	-	(3,977)	-								
168534	Prickard Co Volunteer Fire	0.026%	(7,480)	(6,821)	(5,840)	(2,066)	-	(20,132)	(2,172)	(1,352)	(1,402)	(1,206)	-	(8,372)	(5,108)	(6,066)	(2,700)	-	-	-	-	(12,877)	-								
168534	Prickard Co Volunteer Fire & Def Assoc	0.182%	(3,711)	(2,969)	(3,139)	(288)	-	(13,826)	(2,191)	(1,339)	(2,888)	(288)	-	(14,208)	(6,179)	984	281	-	-	-	-	5,284	-								
169234	Quail Creek Volunteer Fire	0.090%	1,535	5,063	(1,065)	-	5,034	(2,096)	(1,371)	(2,778)	(1,065)	-	(18,321)	3,621	6,434	2,289	-	-	-	-	-	12,344	-								
169534	Quartz Volunteer Fire	0.226%	24,236	26,334	3,594	(2,657)	-	51,997	(5,227)	(3,449)	(6,029)	(2,657)	-	(8,320)	29,553	29,553	10,523	-	-	-	-	69,629	-								
169534	Quartz Volunteer Fire	0.182%	(3,842)	(3,842)	(1,848)	(798)	-	(10,384)	(2,760)	(1,548)	(2,760)	(798)	-	(14,402)	1,457	985	1,159	-	-	-	-	5,159	-								
170434	Ractor Volunteer Fire	0.301%	(12,104)	(8,917)																											

Arkansas Local Police and Fire Retirement System
Additional GASB No. 68 Disclosures as of December 31, 2020
Schedule of LOPFI Volunteer Deferred Inflows and Outflows by Year

Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows							Total	Schedule of Deferred Inflows and Outflows - Proportional Share of Collective Amounts							Total	Schedule of Deferred Inflows and Outflows - Employer Specific Change in Proportion							Total
			2021	2022	2023	2024	2025	Thereafter	2021		2022	2023	2024	2025	Thereafter	2021	2022		2023	2024	2025	Thereafter				
1875234	Selmon Volunteer Police	0.001%	(200)	(51)	(100)	(7)	-	-	(344)	(12)	(8)	(17)	(7)	-	-	(344)	(8)	(3)	(8)	-	-	-	(90)			
1882134	Taylor Volunteer Fire	0.10%	(6,303)	(4,676)	(3,822)	(1,293)	-	-	(16,094)	(2,544)	(1,663)	(3,171)	(1,293)	-	-	(8,571)	(3,759)	(3,013)	(451)	-	-	-	(7,223)			
1892024	Treasurers Volunteer Police	0.01%	353	(271)	(946)	(153)	-	-	(487)	(103)	(107)	(400)	(153)	-	-	(6,373)	656	(74)	(16)	-	-	-	566			
1895134	Theorion Volunteer Fire	0.15%	1,513	2,264	(3,248)	(1,824)	-	-	(4,381)	(2,488)	(2,348)	(4,758)	(1,824)	-	-	(12,931)	4,634	(6,931)	(1,616)	-	-	-	8,524			
1903834	Tillar Volunteer Fire	0.18%	(1,900)	(2,552)	(5,845)	(2,148)	-	-	(12,445)	(4,527)	(2,764)	(10,602)	(2,148)	-	-	(14,741)	2,327	(217)	(43)	-	-	-	2,296			
1904334	Timbo Volunteer Fire	0.20%	(2,000)	(4,563)	(8,191)	(3,154)	-	-	(17,908)	(6,206)	(4,059)	(8,220)	(3,154)	-	-	(21,445)	4,116	(104)	(38)	-	-	-	3,647			
1906234	Truman Volunteer Fire	0.60%	(2,817)	(1,541)	(703)	(146)	-	-	(6,666)	(951)	(1,385)	(3,834)	(703)	-	-	(6,837)	(674)	293	-	-	-	-	(1,813)			
1909734	Tontitown Area Volunteer Fire	0.11%	(9,520)	(4,505)	(8,697)	(3,708)	-	-	(26,430)	(4,771)	(9,670)	(17,708)	(3,708)	-	-	(25,445)	(2,244)	666	(93)	-	-	-	(885)			
1909834	Tontitown Volunteer Fire	0.00%	(681)	(1,274)	(1)	(1)	-	-	(1,956)	-	-	-	(1)	-	-	(1,265)	(681)	(2,74)	(1)	-	-	-	(1,956)			
1909804	Tontitown Volunteer Police	0.12%	(453)	2,410	(4,408)	(1,297)	-	-	(3,273)	(3,540)	(3,200)	(4,662)	(1,297)	-	-	(12,365)	3,064	(7,15)	254	-	-	-	6,028			
1831734	Town of St. Charles Volunteer	0.13%	(4,518)	(2,704)	(4,152)	(1,534)	-	-	(12,908)	(3,020)	(1,974)	(4,001)	(1,534)	-	-	(10,529)	(1,488)	(730)	(151)	-	-	-	(2,379)			
1912734	Tracy Area Volunteer Fire	0.20%	(4,339)	607	(6,786)	(2,431)	-	-	(12,939)	(4,783)	(3,128)	(8,339)	(2,431)	-	-	(16,683)	444	3,735	(427)	-	-	-	3,752			
1922804	Truman Volunteer Fire	0.12%	(4,717)	(1,255)	(5,800)	(2,247)	-	-	(13,889)	(4,234)	(2,762)	(9,599)	(2,247)	-	-	(14,732)	(989)	(1,527)	(201)	-	-	-	833			
1922424	Truman Volunteer Police	0.027%	900	327	(1,443)	(81)	-	-	(529)	(618)	(403)	(81)	(81)	-	-	(1,313)	1,518	730	(626)	-	-	-	1,622			
1913334	Tuckerman Volunteer Fire	0.34%	4,882	8,289	(6,794)	(4,040)	-	-	2,337	(7,351)	(5,199)	(10,537)	(4,040)	-	-	(27,127)	12,833	13,488	3,743	-	-	-	30,064			
1931234	Tuckerman Volunteer Police	0.02%	(730)	(956)	(1,642)	(629)	-	-	(3,957)	(1,377)	(610)	(3,941)	(629)	-	-	(4,317)	517	(158)	(13)	-	-	-	369			
1932134	Tulif Fire & Rescue	0.15%	(6,451)	(5,386)	(3,778)	(1,351)	-	-	(16,966)	(2,660)	(1,739)	(5,524)	(1,351)	-	-	(9,774)	(3,791)	(3,647)	(254)	-	-	-	(7,692)			
0939%	Turrell Volunteer Fire	0.09%	228	(811)	(1,245)	(460)	-	-	(2,888)	(907)	(592)	(1,200)	(460)	-	-	(1,135)	1,135	(219)	(45)	-	-	-	871			
1936434	Turtle Creek Volunteer Fire	0.031%	24,447	26,349	(7,754)	(3,542)	-	-	39,380	(6,968)	(4,558)	(9,237)	(10,540)	-	-	(14,400)	31,405	30,807	1,483	-	-	-	63,695			
1937234	Tyrion Volunteer Fire	0.27%	(707)	(30)	(6,309)	(959)	-	-	(8,989)	(8,740)	(3,780)	(2,996)	(9,118)	-	-	(19,887)	5,023	3,748	1,387	-	-	-	10,138			
1937224	Tyrion Volunteer Police	0.050%	3,500	3,110	(1,096)	(595)	-	-	4,919	(1,170)	(765)	(1,535)	(595)	-	-	(4,081)	4,670	3,875	455	-	-	-	9,000			
1938234	Umpire Volunteer Fire	0.02%	(6,496)	(3,883)	(3,584)	(907)	-	-	(17,150)	(1,800)	(1,244)	(5,212)	(907)	-	-	(8,632)	(4,790)	(6,639)	(1,043)	-	-	-	(10,480)			
1939334	Valley Spring Volunteer Fire	0.13%	(8,151)	(1,450)	(8,190)	(2,149)	-	-	(20,660)	(4,760)	(2,766)	(10,605)	(2,149)	-	-	(14,750)	(4,883)	(8,388)	(2,585)	-	-	-	(15,854)			
1841024	Van Buren Volunteer Police	0.064%	(1,418)	510	(1,470)	(779)	-	-	(1,157)	(1,313)	(1,003)	(2,013)	(779)	-	-	(5,341)	113	1,512	561	-	-	-	2,186			
1842034	Vandervoort Rural Volunteer Fire	0.14%	(5,598)	(4,743)	(7,175)	(1,488)	-	-	(17,564)	(3,120)	(2,172)	(4,402)	(1,488)	-	-	(11,540)	(2,580)	(2,371)	(778)	-	-	-	(5,982)			
1844334	Vandervoort Fire Protection District	0.17%	(1,313)	(1,698)	(3,263)	(1,006)	-	-	(7,286)	(2,460)	(1,896)	(4,020)	(1,006)	-	-	(13,896)	647	661	-	-	-	-	1,326			
1952434	Vilonia Volunteer Fire	0.20%	(2,492)	(5,482)	(7,170)	(3,119)	-	-	(18,723)	(6,726)	(4,400)	(8,917)	(3,119)	-	-	(23,462)	(5,766)	(5,072)	(578)	-	-	-	(5,250)			
1952424	Vilonia Volunteer Police	0.01%	(4,298)	(4,729)	(1,006)	(153)	-	-	(10,186)	(930)	(1,071)	(400)	(153)	-	-	(1,650)	(3,995)	(4,532)	(906)	-	-	-	(8,183)			
1951234	Vilonia Volunteer Fire	0.12%	(4,451)	(4,489)	(4,399)	(1,448)	-	-	(14,800)	(3,448)	(2,399)	(5,448)	(1,448)	-	-	(10,350)	(4,240)	(3,883)	(1,249)	-	-	-	(3,778)			
1882834	Wabaska Volunteer Fire	0.07%	(1,341)	(1,352)	(2,515)	(904)	-	-	(7,179)	(1,163)	(603)	(1,779)	(904)	-	-	(6,303)	(1,362)	(1,989)	(158)	-	-	-	(1,509)			
1991734	Waldo Volunteer Fire	0.027%	(7,362)	(4,773)	(1,377)	(317)	-	-	(13,779)	(624)	(408)	(827)	(317)	-	-	(2,176)	(6,638)	(4,365)	(550)	-	-	-	(11,553)			
1991704	Waldo Volunteer Police	0.026%	1,509	1,236	(912)	(907)	-	-	3,257	(904)	(951)	(900)	(907)	-	-	(1,631)	1,631	588	-	-	-	3,843				
2002834	Waldron Volunteer Fire	0.224%	(6,075)	(6,175)	(7,730)	(2,634)	-	-	(24,654)	(8,389)	(6,867)	(18,976)	(2,634)	-	-	(21,726)	(8,698)	(2,788)	(861)	-	-	-	(16,538)			
2011734	Walton Ridge Volunteer Fire	0.157%	(7,819)	(6,182)	(5,483)	(1,448)	-	-	(21,932)	(3,635)	(2,378)	(4,819)	(1,448)	-	-	(12,680)	(4,184)	(3,804)	(664)	-	-	-	(8,652)			
2011704	Walton Ridge Volunteer Police	0.029%	(2,574)	(4,296)	(2,378)	(460)	-	-	(11,588)	(907)	(501)	(1,200)	(460)	-	-	(1,590)	(3,007)	(2,708)	(1,178)	-	-	-	(7,949)			
2016834	Ward Volunteer Fire	0.144%	(3,693)	(2,416)	(4,024)	(1,702)	-	-	(13,849)	(3,349)	(2,190)	(4,808)	(1,702)	-	-	(11,479)	(344)	(1,208)	414	-	-	-	(1,56)			
2016824	Ward Volunteer Police	0.066%	(1,460)	(834)	(1,613)	(780)	-	-	(4,687)	(1,535)	(1,004)	(2,094)	(780)	-	-	(5,353)	75	370	421	-	-	-	666			
2021404	Warren Volunteer Fire	0.37%	(18,884)	(19,500)	(12,149)	(4,255)	-	-	(55,688)	(8,523)	(5,566)	(11,283)	(4,255)	-	-	(29,884)	(10,372)	(11,518)	(2,068)	-	-	-	(25,974)			
2031134	Washington Volunteer Fire	0.131%	6,734	7,792	(7,953)	(1,541)	-	-	12,200	(4,018)	(1,983)	(4,018)	(1,541)	-	-	(10,573)	9,765	9,775	3,233	-	-	-	22,773			
2034634	Water Valley Volunteer Fire	0.181%	(7,896)	(5,654)	(6,402)	(2,185)	-	-	(22,087)	(4,201)	(2,748)	(5,569)	(2,185)	-	-	(14,633)	(3,699)	(2,906)	(833)	-	-	-	(7,434)			
2035434	Watson Chapel Volunteer Fire	0.19%	(10,087)	(13,110)	(17,344)	(2,388)	-	-	(39,465)	(4,520)	(2,977)	(9,992)	(2,388)	-	-	(15,167)	(15,567)	(30,759)	(11,372)	-	-	-	(63,988)			
2036234	Wedington Volunteer Fire	0.355%	(8,218)	(4,397)	(9,910)	(2,133)	-	-	(26,706)	9	(5,380)	(10,904)	(2,133)	-	-	(28,692)	983	394	-	-	-	-	1,886			
2041934	Weiner Volunteer Fire	0.18%	(3,981)	(3,726)	(5,814)	(2,152)	-	-	(15,673)	(4,214)	(2,769)	(5,412)	(2,152)	-	-	(14,767)	253	(957)	(202)	-	-	-	(906)			
2041924	Weiner Volunteer Police	0.00%	(894)	(1,081)	(1,157)	(225)	-	-	(3,152)	-	-	-	(225)	-	-	-	(874)	(1,779)	(1,157)	-	-	-	(1,112)			
2048134	Wesley Volunteer Fire	0.20%	(8,572)	(6,172)	(9,173)	(3,144)	-	-	(27,897)	(6,717)	(4,933)	(8,903)	(3,144)	-	-	(23,427)	(1,855)	(6,779)	(814)	-	-	-	(4,448)			
2049434	Wesley Volunteer Fire	0.104%	(4,672)	(162)	(2,048)	(1,227)	-	-	(8,309)	(2,415)	(1,580)	(3,201)	(1,227)	-	-	(8,309)	(2,357)	1,418	953	-	-	-	114			
2050834	West Fork Volunteer Fire	0.41%	(16,750)	(12,867)	(14,959)	(4,925)	-	-	(48,212)	(8,490)	(6,130)	(12,845)	(4,925)	-	-	(19,790)	(7,060)	(6,449)	(1,244)	-	-	-	(49,928)			
2050824	West Fork Volunteer Police	0.044%	(3,242)	(3,797)	(3,883)	(1,227)	-	-	(12,480)	(1,580)	(1,301)	(3,227)	(1,227)	-	-	(8,423)	(877)	(2,171)	(663)	-	-	-	(1,786)			
2050234	West Memphis Volunteer Police	0.143%	6,278	7,442	(2,136)	(1,688)	-	-	(10,786)	(2,182)	(1,275)	(4,402)	(1,688)	-	-	(11,582)	9,598	9,614	366	-	-	-	(8,878)			
2065634	West Point Volunteer Fire	0.07%	(6,133)	(5,444)	(2,493)	(921)	-	-	(15,193)	(3,811)	(2,185)	(4,401)	(921)	-	-	(8,518)	(4,522)	(4,259)	(192)	-	-	-	(22,737)			
0665%	West Plains Volunteer Fire	0.05%	(61,177)	(10,558)	(24,350)	(7,138)	-	-	(21,131)	(14,036)	(9,173)	(18,590)	(7,138)	-	-	(48,677)	148,677	3,848	(3,383)	-	-	-	(5,660)			
2067334	Western Greene Co Fire	0.11%	(1,931)	(8,096)	(10,506)	(3,173)	-	-	(18,466)	(7,306)	(4,738)	(9,884)	(3,173)	-	-	(2										