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



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

Independent Auditor's Report	1
Schedule of Changes in Fiduciary Net Position by Employer	3
Notes to Schedule of Changes in Fiduciary Net Position by Employer	46



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.



Board of Trustees Arkansas Local Police and Fire Retirement System Page 2

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.

Little Rock, Arkansas May 19, 2021

BKD, LLP

	Brinkley Police 2097-20	Camden Police 2771-20	El Dorado Police 5460-20	Fort Smith Police 6548-20	W	Helena- est 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

	Jonesboro Police 10502-20				R	lorth Little ock Police 15369-20	Pine Bluff Police 16462-20		Benton Police 1503-21		F	theville Police 791-21
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	1	4,647,499		2,008,036		2,469,190
Net Position Restricted for Pensions, End of Year	\$	10,183,355	\$	43,092,124	\$	(388,728)	\$ 1	5,136,125	\$	2,189,188	\$	2,576,170

	:	Cabot Police 2585-21		Conway Police 3786-21		Crossett Police 4278-21	F	Forrest City Police 6440-21	Hebe Sprin Polic 8621	gs ce	Lonoke Police 11800-21	
Additions												
Contributions	Φ.		ф		Ф		Φ.		Φ.		ħ	
Member contributions	\$	- 0.245	\$		\$		\$	-	\$	- 1		-
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	3,3	310
Net investment income		443,173		754,987		174,276			1	83,349		
Total additions		451,418		1,466,452		179,625		228,761	2	258,122	3,3	310
Deductions												
Benefits paid to participants		117,431		857,014		54,694		254,343	1	55,746		-
Administrative expenses		5,481		9,337		2,155		-		2,268		
Total deductions		122,912		866,351		56,849		254,343	1	58,014		
Net Increase (Decrease) in Net Position Restricted for Pensions		328,506		600,101		122,776		(25,582)	1	00,108	3,3	310
Net Position Restricted for Pensions, Beginning of Year		3,450,081		5,857,319		1,359,937		(146,086)	1,4	145,265	(3,5	303)
Net Position Restricted for Pensions, End of Year	\$	3,778,587	\$	6,457,420	\$	1,482,713	\$	(171,668)	\$ 1,5	545,373	\$	7

	I	Lowell Police 1908-21	Magnolia Police 2181-21	/lalvern Police 2297-21	Marianna Police 12688-21	McGehee Police 13382-21		Newport Police 15067-21
Additions	<u>, </u>							
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	3	169,502
Administrative expenses			1,743	2,443	905	849)	943
Total deductions		10,251	208,802	115,349	85,260	24,89	7	170,445
Net Increase (Decrease) in Net Position Restricted for Pensions		9,422	5,832	93,285	33,281	49,082	2	12,505
Net Position Restricted for Pensions, Beginning of Year		(80,614)	1,146,175	1,564,024	580,221	535,170	6	615,511
Net Position Restricted for Pensions, End of Year	\$	(71,192)	\$ 1,152,007	\$ 1,657,309	\$ 613,502	\$ 584,258	3 \$	628,016

	Р	ceola olice 768-21	aragould Police 6160-21	F	sellville Police 337-21	Searcy Police 7639-21	P	uttgart Police 546-21	Me F	West emphis Police 1605-21
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

	Gentry Fire 048-30	Barling Fire 1007-31	Bella Vista Fire 1406-31	Benton Police 1503-31	Bentonville Fire 1600-31	i	ytheville Police 791-31
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

	Cabot Police 2585-31	Camden Fire 2771-31	Clinton Fire 3689-31	Conway Fire 3786-31	Crossett Fire 4278-31	 orado Fire 160-31
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

	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	\$ -	Ψ	*	*	\$ -	*
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

		Hoxie Fire 326-31	Jonesboro Fire 10502-31		Little Rock Fire 11606-31		Lincoln Fire 11614-31		Lowell Fire 11908-31		Magnolia Fire 12181-31
Additions	,										<u> </u>
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		-		-		-		-		-	<u>-</u>
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

		Malvern Fire 2297-31	McGehee Fire 13382-31	Mena Fire 13773-31	Monticel Fire 14087-3		ain Home Fire 389-31	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		-	-	-		-	-	<u> </u>
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

	 North ttle Rock Fire 5369-31	I	agould Fire 160-31	Pine Bluff Fire 16462-31	Pocaho Fir 16659	е	Russell Fire 17337		Searcy Fire 17639-31
Additions									
Contributions									
Member contributions	\$ 2,697	\$		\$ -	\$		\$	- \$	
Employer contributions	1,789,674		86,237	1,240,112		66,728	2.	34,127	391,169
Local plan administrative mergers	 -		-	-				434	
Total contributions	1,792,371		86,237	1,240,112		66,728	23	34,561	391,169
Net investment income	 572,318		91,722	885,783		84,283	3.	58,405	
Total additions	 2,364,689		177,959	2,125,895		151,011	59	92,966	391,169
Deductions									
Benefits paid to participants	3,267,356		205,005	1,712,428		99,019	35	59,228	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	30	63,661	473,634
Net Increase (Decrease) in Net Position Restricted for Pensions	(909,745)		(28,180)	402,512		50,950	22	29,305	(82,465)
Net Position Restricted for Pensions, Beginning of Year	 5,122,464		762,141	7,022,825		661,907	2,80	08,352	(317,606)
Net Position Restricted for Pensions, End of Year	\$ 4,212,719	\$	733,961	\$ 7,425,337	\$	712,857	\$ 3,03	37,657 \$	(400,071)

	Stamps Fire 18139-31		Stuttgart Fire 18546-31		Texarkana Fire 18929-31		Trumann Fire 19224-31		Van Buren Fire 19410-31		nut Ridge Fire 117-31
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

		West Memphis Fire 20605-31		Wynne Fire 21199-31		Altus Volunteer Fire 205-35	Altheimer 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

	Volu F	Augusta Volunteer Fire 809-35		Bald Knob Volunteer Fire 906-35		Barling Volunteer Fire 1007-35		Bay Volunteer Fire 1201-35		earden blunteer Fire 309-35	Vo	elleville blunteer Fire 392-35
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

	Vo	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	4	1,893		-	534
Total additions		6,126		3,301		11,226	4	6,985		9,135	8,713
Deductions											
Benefits paid to participants		3,071		_		8,997	3	4,524	1	0,058	_
Administrative expenses		36		3		115		518		-	7
Total deductions		3,107		3		9,112	3	5,042	1	0,058	7
Net Increase (Decrease) in Net Position Restricted for Pensions		3,019		3,298		2,114	1	1,943		(923)	8,706
Net Position Restricted for Pensions, Beginning of Year		22,152		-		74,939	33	5,690	(1	1,154)	
Net Position Restricted for Pensions, End of Year	\$	25,171	\$	3,298	\$	77,053	\$ 34	7,633	\$ (1	2,077) \$	8,706

	Vo	radford blunteer Fire 996-35		Bradley /olunteer Fire 2003-35	,	Bryant Volunteer Fire 2194-35	V	ıll Shoals olunteer Fire 2283-35	Cabot Volunteer Fire 2585-35	'	nddo 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

	٧	Caldwell Volunteer Fire 2690-35		Calico Rock Volunteer Fire 2739-35	Calion Volunteer Fire 2763-35			Camden Volunteer Fire 2771-35	Ca	ammack 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	<u> </u>
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)

	Carthage Volunteer Fire 3050-35	Cash Volunte Fire 3085-3		Cave City Volunteer Fire 3093-35	Charleston Volunteer Fire 3271-35	Chidester Volunteer Fire 3387-35	Clarksville Volunteer Fire 3573-35
Additions							
Contributions	Ф			Φ.	Φ.	Φ.	Φ.
Member contributions	*	- \$					\$ -
Employer contributions	5,49	0	537	13,245	(518)	2,724	4,785
Local plan administrative mergers		-	-	-	-	-	
Total contributions	5,49	0	537	13,245	(518)	2,724	4,785
Net investment income	7,58	5	644		72,628	4,729	155,150
Total additions	13,07	5	1,181	13,245	72,110	7,453	159,935
Deductions							
Benefits paid to participants	11,99	3	1,508	15,880	31,733	5,963	81,557
Administrative expenses	9	4	8		898	58	1,919
Total deductions	12,08	7	1,516	15,880	32,631	6,021	83,476
Net Increase (Decrease) in Net Position Restricted for Pensions	98	8	(335)	(2,635)	39,479	1,432	76,459
Net Position Restricted for Pensions, Beginning of Year	61,36	2 :	5,421	(544)	572,589	37,858	1,227,111
Net Position Restricted for Pensions, End of Year	\$ 62,35	0 \$	5,086	\$ (3,179)	\$ 612,068	\$ 39,290	\$ 1,303,570

	Vo	linton lunteer Fire 689-35	Coal Hill Volunteer Fire 3751-35	'	Conway Volunteer Fire 3786-35	Volu F	erneck inteer ire 4-35	Corning Volunteer Fire 3875-35	Cotter Voluntee 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	3,385
Net Position Restricted for Pensions, End of Year	\$	310,350	\$ (8,454)	\$	(4,394)	\$	(28,458)	\$ 143,243	\$ 30	,039

	Cotton Volun Fir 4065	teer	Crosset Voluntee Fire 4278-35	r	Vo	Danville olunteer Fire 1464-35	Decat Volunt Fire 4669-	eer	DeQueen Volunteer Fire 4766-35	Vo	es Arc lunteer Fire 855-35
Additions	·										
Contributions											
Member contributions	\$		\$	-	\$	-	\$	-		\$	-
Employer contributions		8,789	5	,853		7,182		(812)	2,632		3,555
Local plan administrative mergers		-				-	1:	51,665	-		-
Total contributions		8,789	5	,853		7,182	1:	50,853	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	10	60,283	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	1:	53,803	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	\$ 1:	53,803	\$ 424,048	\$	442,131

	Devalls E Volunte Fire 4863-3	er	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	\$	- \$	-		4		\$ -
Employer contributions	1	4,205	7,712	13,918	11,906	3,116	8,263
Local plan administrative mergers		-	-	-	-	-	
Total contributions	1	4,205	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	1	5,506	35,653	25,417	17,433	11,085	35,910
Deductions							
Benefits paid to participants	1	8,368	30,848	13,654	14,738	9,523	32,804
Administrative expenses		16	346	142	68	99	342
Total deductions	1	8,384	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	1	2,054	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

	Vol	idora unteer Fire 62-35	Vol	nington unteer Fire 41-35	Fisher Volunteer Fire 6254-35	Forrest (Volunte Fire 6440-3	er	Garland Volunteer Fire 6831-35	Gentry Voluntee Fire 7048-35	er
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

	Vo	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	_	reen 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

	Volu Fi	Greenwood Volunteer Fire 7471-35		over Township Volunteer Fire 7633-35	Grubbs Volunteer Fire 7730-35		Hampton Volunteer Fire 8044-35			Hardin Volunteer Fire 8125-35	V	Hardy olunteer Fire 1133-35
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

	Vol	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	-	-		-		-		-	-	<u>-</u>
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

	Ve	day Island blunteer Fire 008-35	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	1,40)2	7,687	9,106	(135)	1,095
Local plan administrative mergers		-		-	-	-		
Total contributions		2,638	1,40	02	7,687	9,106	(135)	1,095
Net investment income		2,005	17,6	79	-	908	5,435	27,565
Total additions		4,643	19,08	31	7,687	10,014	5,300	28,660
Deductions								
Benefits paid to participants		2,044	11,60	66	8,190	5,363	2,836	14,847
Administrative expenses		25	2	19	<u>-</u>	11	67	341
Total deductions		2,069	11,88	35	8,190	5,374	2,903	15,188
Net Increase (Decrease) in Net Position Restricted for Pensions		2,574	7,19	96	(503)	4,640	2,397	13,472
Net Position Restricted for Pensions, Beginning of Year		15,066	140,58	30	(25,152)	5,092	43,130	218,068
Net Position Restricted for Pensions, End of Year	\$	17,640	\$ 147,7	76 \$	(25,655)	\$ 9,732	\$ 45,527	\$ 231,540

	Vol	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		unction 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

	Keiser Volunteer Fire 10707-35		Kensett Volunteer Fire 10804-35		Lake City Volunteer Fire 11002-35			ake Village Volunteer Fire 11207-35	Lavaca Volunteer Fire 11304-35		Vol	achville lunteer Fire 401-35
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

	Vo	Lewisville Volunteer Fire 11525-35		oln teer e 4-35	Lockesburg Volunteer Fire 11703-35		Lowe Volunt Fire 11908	eer	Luxora Volunteer Fire 11959-35		Magazine Volunteer Fire 12092-35
Additions											
Contributions											
Member contributions	\$	-	\$	-	\$	-	\$	-		- \$	
Employer contributions		2,391		2,938		5,238		(135)	4	80	14,968
Local plan administrative mergers		-				-		-		-	
Total contributions		2,391		2,938		5,238		(135)	4	80	14,968
Net investment income		8,062		11,452		11,881		7,394	25,9	42	
Total additions		10,453		14,390		17,119		7,259	26,4	22	14,968
Deductions											
Benefits paid to participants		10,454		12,045		13,133		2,468	4,8	23	17,115
Administrative expenses		100		142		147		91	3	21	
Total deductions	-	10,554		12,187		13,280		2,559	5,1	44	17,115
Net Increase (Decrease) in Net Position Restricted for Pensions		(101)		2,203		3,839		4,700	21,2	78	(2,147)
Net Position Restricted for Pensions, Beginning of Year		65,800		92,296		94,978		57,959	200,9	34	(22,671)
Net Position Restricted for Pensions, End of Year	\$	65,699	\$	94,499	\$	98,817	\$	62,659	\$ 222,2	12 \$	(24,818)

	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		-	-	-	-	<u> </u>
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

	Vol	rshall unteer Fire 156-35	Marvell Volunteer Fire 13080-35	Vol	Crory unteer Fire 285-35	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

	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	\$ -		\$ -	Ψ		*
Employer contributions	16,602	787	480	15,352	2,940	4,260
Local plan administrative mergers	-	-	-	-	-	<u>-</u>
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	<u> </u>	219	103	<u> </u>	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

	Vo	Moro unteer Fire 257-35	N	lountain Home Volunteer Fire 14389-35	Mountain Vie Volunteer Fire 14524-35		Mulberry Volunteer Fire 14575-35	Murfreesbor Volunteer Fire 14672-35	ю	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		-		-		-	-		-	<u> </u>
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

	Newpo Volunte Fire 15067-3	er	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		,710	5,223	172	10,990	2,940	6,121
Local plan administrative mergers		-	-	-	-	-	
Total contributions		,710	5,223	172	10,990	2,940	6,121
Net investment income	1	,718	5,074	8,234	-	33,200	10,202
Total additions	1;	3,428	10,297	8,406	10,990	36,140	16,323
Deductions							
Benefits paid to participants	12	2,945	8,413	4,707	12,225	27,094	13,960
Administrative expenses	,	145	63	102	-	411	126
Total deductions	1;	3,090	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	9:	5,400	40,468	65,356	(46,304)	266,442	82,090
Net Position Restricted for Pensions, End of Year	\$ 9:	5,738 \$	\$ 42,289	\$ 68,953	\$ (47,539)	\$ 275,077	\$ 84,327

	Ozark Volunteer Fire 15857-35	١	Pangburn /olunteer Fire I 5997-35	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	4,4	//	2,940	3,9	952	7,162	6,470	4,527
Local plan administrative mergers	,	-	-		-	-	<u> </u>	
Total contributions	4,4	77	2,940	3,9	952	7,162	6,470	4,527
Net investment income	121,3	25	27,964		-	1,594		9,025
Total additions	125,8	02	30,904	3,9	952	8,756	6,470	13,552
Deductions								
Benefits paid to participants	80,6	94	24,058	3,0	015	10,028	3,015	13,339
Administrative expenses	1,5	01	346		-	20		112
Total deductions	82,1	95	24,404	3,0	015	10,048	3,015	13,451
Net Increase (Decrease) in Net Position Restricted for Pensions	43,6	07	6,500	Ģ	937	(1,292)	3,455	101
Net Position Restricted for Pensions, Beginning of Year	967,6	66	224,815	(27,2	288)	13,641	(8,371)	73,554
Net Position Restricted for Pensions, End of Year	\$ 1,011,2	73 \$	231,315	\$ (26,2	351) \$	12,349	\$ (4,916)	\$ 73,655

	Volu F	ggott inteer ire 57-35	Plumervil Voluntee Fire 16551-3	r	Vo	ainview lunteer Fire 578-35	Vo	ahontas lunteer Fire 659-35	Portla Volun Fire 16713	teer e	Volu Fi	scott nteer re 99-35
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

	F Volu	ilaski Co PD#5 inteer Fire 6853-35	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	7,77)	24,498	6,243	43,917	3,912
Local plan administrative mergers		-			-	-	-	
Total contributions		12,549	7,77	9	24,498	6,243	43,917	3,912
Net investment income		-	11,70	6	17,947	3,138	44,542	9,657
Total additions		12,549	19,48	5	42,445	9,381	88,459	13,569
Deductions								
Benefits paid to participants		21,280	21,11	0	36,434	6,730	62,671	16,373
Administrative expenses		-	14		222	39	551	119
Total deductions		21,280	21,25	5	36,656	6,769	63,222	16,492
Net Increase (Decrease) in Net Position Restricted for Pensions		(8,731)	(1,77	0)	5,789	2,612	25,237	(2,923)
Net Position Restricted for Pensions, Beginning of Year		(23,083)	96,35	0	143,475	24,283	350,649	80,221
Net Position Restricted for Pensions, End of Year	\$	(31,814)	\$ 94,58	0 \$	149,264	\$ 26,895	\$ 375,886	\$ 77,298

	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

	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		\$ -	\$ -	Ψ
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	<u>-</u>	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

	Swif Volun Fir 1879	teer e	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

	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		<u>-</u>	14	<u>-</u>	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)

	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		-	-	-	-	<u>-</u>
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

	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	*	- /
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

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.

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.

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		Mul	Agent tiple-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

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

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.

Board of Trustees Arkansas Local Police and Fire Retirement System April 2, 2021 Page 2

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 K. Hoffman

David L. Hoffman

Heidi M Barry

Heidi G. Barry, ASA, FCA, MAAA

Day T. Albrit Pino

Casey T. Ahlbrandt-Rains, ASA, MAAA

DLH/HGB/CAR:dj

1508



Table of Contents

		<u>Page</u>
Section A	Executive Summary	
	Executive Summary	1
	Discussion	2
Section B	Financial Statements	
	Statement of Pension Expense Under GASB Statement No. 68	7
	Statement of Outflows and Inflows Arising from Current Reporting Period	8
	Statement of Outflows and Inflows Arising from Current and Prior	
	Reporting Periods	
	Statement of Fiduciary Net Position	
	Statement of Changes in Fiduciary Net Position	14
Section C	Required Supplementary Information	
	Schedule of Changes in Net Pension Liability and Related Ratios Current Period	
	Schedule of Changes in Net Pension Liability and Related Ratios Multiyear	
	Schedule of Net Pension Liability Multiyear	
	Schedule of Contributions Multiyear	
	Notes to Schedule of Contributions	
	Schedule of Investment Returns Multiyear	23
Section D	Notes to Financial Statements	
	Asset Allocation	25
	Sensitivity of Net Pension Liability to the Single Discount Rate Assumption	26
	Summary of Population Statistics	27
Section E	Summary of Benefits	29
Section F	Summary of Actuarial Assumptions and Methods	
	Summary of Assumptions Used for Actuarial Reports	36
Section G	Calculation of the Single Discount Rate	
	Calculation of the Single Discount Rate	46
	Paid Service	
	Projection of Contributions	47
	Projection of Plan Fiduciary Net Position	49
	Present Values of Projected Benefits	51
	Projection of Plan Net Position and Benefit Payments	53
	Volunteer Service	
	Projection of Contributions	
	Projection of Plan Fiduciary Net Position	
	Present Values of Projected Benefits	
	Projection of Plan Net Position and Benefit Payments	60
Section H	Glossary of Terms	62



SECTION A

EXECUTIVE SUMMARY

Executive Summary as of December 31, 2020

		202	0					
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	٧	olunteer				
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	\$1	.44,039,300				
Plan Fiduciary Net Position	2	,407,334,337	1	.08,456,488				
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		Deferred		ı	Deferred	0	Deferred			
	Outflows		Inflows		nflows O		Outflows		Outflows Ir		Inflows
	of Resources		of Resources		ces of Resources		es of Resourc				
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	1	11,145,942			
Total	\$	167,595,112	\$	247,266,843	\$	3,307,288	\$ 1	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

	P	aid Service	١	/olunteer 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			Inflows		et Outflows
	of Resources		of Resources		of Resource	
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			Inflows	N	et Outflows
	of Resources		0	f Resources	0	f 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		Outflows Inflows			et 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	Net Deferred Outflows of					
December 31	Resources					
2021	\$	6,144,439				
2022	(3,131,79					
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	lı	nitial Amount	Initial Recognition Period		Current Year Recognition	Rem	naining Recognition	Remaining Recognition Period
	-	•			•		Experience on Liabilit	
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	/ (Ir	nflow) due to Ass	sumption Chan	ges				
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	/ (Ir	nflow) due to Dif	ferences Betw	een	Projected and A	Actua	Earnings on Plan Inve	estments
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		Inflows		Net Outflows		
	of Resources			of Resources		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		Inflows		Net Outflows	
	of	Resources	of Resources		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 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

	Net Deferred						
Year Ending	O	Outflows of					
December 31		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

			Initial Recognition	(urrent Year			Remaining Recognition
Year Established	Ini	itial Amount	Period	Recognition		Rema	ining Recognition	Period
Deferred Outflow (Inflow) due to Differences Between Expected and Actual Experience on Liabilities								es
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	(Inf	low) due to Ass	sumption Chan	ges				
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	(Inf	low) due to Dif	ferences Betw	een I	Projected and A	ctual E	arnings on Plan Inve	stments
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	\$	7,944,844	\$ 357,934	\$	8,302,778
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	1,548,785,155	69,776,681	1	1,618,561,836
Real Estate Investment Trusts		6,938,961	312,618		7,251,579
Total Investments	\$ 2	2,304,867,822	\$ 103,840,115	\$ 2	2,408,707,937
Land, Building, Furniture and Equipment	\$	2,488,503	\$ 112,113	\$	2,600,616
Other Assets	\$	156,598	\$ 7,055	\$	163,653
Total Assets	\$ 2	2,409,342,251	\$ 108,546,950	\$ 2	2,517,889,201
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	\$	1,670,329	\$ 75,253	\$	1,745,582
Deferred Inflows of Resources					
Deferred amounts for leases	\$	337,585	\$ 15,209	\$	352,794
Net Position Restricted for Pensions	\$ 2	2,407,334,337	\$ 108,456,488	\$ 2	2,515,790,825



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	\$	114,968,300	\$	5,627,223	\$	120,595,523
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	\$	277,776,589	\$	12,549,161	\$	290,325,750
Other	\$	-	\$	-	\$	-
Total Additions	\$	392,744,889	\$	18,176,384	\$	410,921,273
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	\$	97,141,554	\$	4,105,413	\$	101,246,967
Net Increase in Net Position	\$	295,603,335	\$	14,070,971	\$	309,674,306
Amount to Reconcile Beginning and End of Year Assets	\$	-	\$	-	\$	-
Net Position Restricted for Pensions						
Beginning of Year	\$ 2	2,111,731,002	\$	94,385,517	\$ 2	2,206,116,519
End of Year	\$ 2	2,407,334,337	\$	108,456,488	\$ 2	2,515,790,825





REQUIRED SUPPLEMENTARY INFORMATION

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

	Paid Volunteer		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)
 Difference between expected and actual experience of the Total Pension Liability 		46,305,562		(328,954)		45,976,608
5. Changes of assumptions		-		-		-
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	2,111,731,002		94,385,517	2	2,206,116,519
9. Plan Fiduciary Net Position – ending	\$2	2,407,334,337	\$	108,456,488	\$2	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						



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

	Total			Plan Net Position		Net Pension Liability
FY Ending	Pension	Plan Net	Net Pension	as a % of Total	Covered	as a % of
December 31,	Liability	Position	Liability	Pension Liability	Payroll	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

	Actuarially		Contribution		Actual Contribution
FY Ending	Determined	Actual	Deficiency	Covered	as a % of
December 31,	Contribution#	Contribution	(Excess)	Payroll*	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.

LOPFI Volunteer Service Employers

Last 10 Fiscal Years

	Actuarially		Contribution		Actual Contribution
FY Ending	Determined	Actual	Deficiency	Covered	as a % of
December 31,	Contribution#	Contribution	(Excess)	Payroll	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.



[#] 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

FY Ending	Annual
December 31,	Return ¹
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.





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

			Allocation-Weighted
		Long-Term Expected	Long-Term Expected
Asset Class	Target Allocation	Real Rate of Return	Real Rate of Return
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

	Current Single Discount					
	1% Decrease	Rate Assumption	1% Increase			
_	6.00%	7.00%	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	Volunteer
	Service	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.

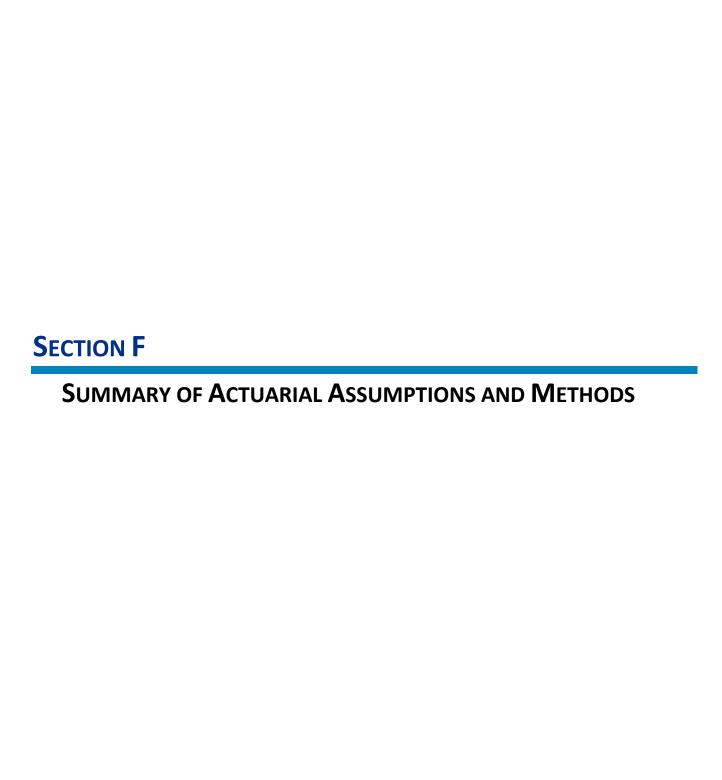
Duty Death-in-Service. Section 24-10-608(b)(1). Upon the death of a Paid Service member from duty-connected causes, regardless of length of service, his eligible surviving dependents receive the same benefits as for Non-Duty Death, except that if credited service at the time of death is less than 25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





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	Probabilit	y of Dying	Value at R	etirement	Future Life Expectancy (years)*					
Attained	Next	Year*	\$1.00 Mont	thly for Life	2	020	2	025	2	030
Ages	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

	Percent Becoming Disabled			
Sample	within Next Year			
Ages	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	Percent Becoming Disabled within Next Year				
Ages	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

Active Members Retiring Percents of within Next Vear Vears of Active Members Retiring Patiroment

Percents of

Retirement _	within Next Year		Years of	Active Members Retiring
Ages	Early	Normal	Service	within Next Year
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

Percents of Active Members Retiring within Next Year

Retirement		
Ages	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

	for an Individual Member				
Service	Merit and	Base	Increase		
Years	Seniority	(Economic)	Next Year		
1	1F 000/	2.250/	10.250/		
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%		





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)

	Projected Payroll for Current	Projected Contributions from Current	Projected Service Cost and Expense	Projected UAL	Projected Total
Year	Employees	Employees	Contributions	Contributions	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 52	\$ -		\$ 2,940,475 2,714,545	· -	\$ 2,940,475 2,714,545
53	_		2,496,161		2,496,161
54	_	_		_	
54 55	-	-	2,285,808	-	2,285,808
56	-	-	2,083,930	-	2,083,930
57	-	-	1,890,933 1,707,191	-	1,890,933 1,707,191
58	_	_	1,533,037	_	
59	_		1,368,769		1,533,037 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
70			190,331		190,331
71	-	-	150,963	_	150,963
73	-	-	118,197	_	
73 74	-	-	91,321	_	118,197 91,321
74 75	-	-		-	
75 76	-	-	69,617 52,379	-	69,617 52,379
76 77	-	-	38,928	_	38,928
78	_		28,624		28,624
76 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	<u>-</u>	_	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	E	Projected Benefit Payments	Projected Administrative Expenses	P	rojected 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	Ş	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
				394,265,457				
41 42	3,429,139,302 3,261,347,693	5,486,623			5,486,623 5,218,156		226,473,848 215,143,096	3,261,347,693
		5,218,156 4,950,843		382,214,193				3,094,276,596
43	3,094,276,596			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 46	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	Р	rojected 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	-
_50	33,304	33	3.,231	33		2,230	



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)
1 \$ 2,407,334,37 \$ 112,340,387 \$ 173,40,387 \$ 113,407,765 \$ \$ 113,437,765 \$ 2 2,577,002,373 122,585,244 123,585,244 118,609,395 1116,60								
2								
3 275,1548,015 315,006,177 135,006,177 1 114,073,197 1 114					-		-	
4 2,926,827,972 147,310,748 116,249,312 - 116,249,312 - 16,249,312 - 107,296,405 - 107,296,405 - 107,296,405 - 107,296,405 - 108,756,890 - 108,756,890 - 108,756,890 - 108,756,890 - 108,756,890 - 108,756,890 - 108,756,890 - 108,756,890 - 101,316,650 - 111,249,988					-		-	
5 3,101,086,799 145,482,975 157,785,670 102,796,405 108,756,890 108,756,890 7 3,480,246,953 170,972,562 170,972,562 110,136,650 110,136,650 8 3,689,349,373 184,778,305 184,778,305 111,249,988 111,249,988 9 3,857,226,268 199,326,374 193,263,44 112,159,872 112,159,872 10 4,943,375,10 213,475,861 213,475,861 111,294,274 112,294,274 11 4,227,392,539 227,684,488 218,392,211 111,290,233 111,290,231 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 10,874,7961 108,747,961 14 4,771,644,157 271,082,900 271,082,900 108,747,961 108,747,961 15 5,127,234,670 285,878,1350 104,689,935 104,689,935 104,689,935 17 5,202,607,869 311,796,983 317,796,983 102,102,233 1					-		-	
6 3,290,723,899 157,785,670 157,785,670 108,756,890 108,756,890 10,156,650 10,15					-		-	
7					-		-	
8 3,693,493,73 184,778,305 184,778,305 - 111,242,988 111,242,988 9 3,857,326,768 199,326,374 199,326,374 - 112,150,872 - 112,150,872 112,150,872 112,150,872 112,150,872 112,150,872 112,150,872 112,150,872 112,150,872 112,150,872 112,150,872 112,150,872 111,979,033 111,279,033 111,279,033 13 4592,410,928 257,194,719 257,194,719 110,398,200 110,398,920 110,398,920 110,398,920 110,398,920 110,398,920 110,398,920 110,389,920 1					-		-	
9 3 387,326,268 199,326,374 199,326,374 112,150,872 112,150,872 112,150,872 10 4,043,375,170 213,475,861 213,475,861 112,254,274 112,254,274 112,254,274 112,254,274 112,254,274 112,254,274 112,279,373 213,475,861 217,479,373 111,779,033 111,779,033 111,779,033 13 45,272,983,393 112,759,033 111,779,033 110,05,770,154 106,770,770,154 106,770,154 106,770,154 106,770,154 106,770,154 106,770,770,770,770,770,770,770,770,770,7					-		-	
10					-		-	
11 4,277,995,399 227,684,488 227,684,488 111,899,221 111,279,033 111,279,033 111,279,033 111,279,033 111,279,033 111,279,033 111,279,033 111,279,033 111,279,033 111,279,033 111,279,033 111,279,033 111,279,033 111,279,033 111,279,033 110,398,920 110,398,920 110,398,920 110,398,920 110,398,920 110,398,920 110,398,920 110,398,920 110,398,920 110,398,920 110,398,920 110,398,920 110,374,961 106,870,154 <					-		-	
12 4,41,069,728 24,228,145 242,285,145 111,279,033 111,279,033 111,279,033 13 4,592,41,028 257,194,719 257,194,719 110,388,920 110,378,926 211,038,929 110,378,7961 108,747,961 108,747,961 15 4,949,905,056 285,050,109 285,050,109 106,870,154 107,889,335 107,032,333 102,032,333 112,032,333 112,032,333 112,032,333 112,032,333 112,032,333 112,032,333 112,032,333 112,032,333 112,032,333 112,032,333 112,032,333 112,032,333 112,032,333 112,032,333 112,032,333 112,032,333					=		=	
13 4,592,410,928 257,194,719 257,194,719 110,398,920 110,398,920 14 4,775,644,157 271,082,900 271,082,900 108,747,961 106,870,154 106,870,154 15 4,949,905,065 285,080,109 285,080,109 106,870,154 106,870,154 106,870,154 16 5,127,234,670 298,781,350 298,781,350 104,689,935 102,103,253 102,103,253 18 5,267,850,562 324,538,509 324,538,509 99,323,068 99,323,068 99,323,068 19 5,222,611,802 337,773,636 337,773,636 96,610,841 96,610,841 96,610,841 96,610,841 96,610,841 96,720,731 93,720,731 21 53,365,674,044 363,746,644 363,746,644 90,872,307 90,872,307 22 5,413,538,025 375,327,818 375,327,818 87,631,356 81,361,559 81,361,559 81,361,559 81,361,559 81,361,559 81,362,849 84,328,849 84,328,849 84,328,849 84,328,849 84,328,849 84,328,849 84,328,849 84,328,8	12				=		=	
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	13				-		-	
15 4,949,905,056 285,050,109 285,050,109 106,870,154 106,870,154 16 5,127,234,670 288,781,350 298,781,350 104,689,935 104,689,935 17 5,020,607,869 311,796,983 311,796,983 102,103,253 102,103,253 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 5,365,674,044 350,065,989 350,065,989 93,720,731 93,720,731 21 5,365,674,044 350,065,989 350,065,989 98,720,771 98,723,077 22 5,414,553,025 375,327,818 375,327,818 87,631,356 87,631,356 23 5,419,653,900 386,465,890 386,465,890 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					=		=	
16 5,127,234,670 298,781,350 298,781,350 104,689,935 104,689,935 104,689,935 17 5,202,607,869 311,796,983 311,796,983 102,103,253 9,323,068 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 9,727,307 21 5,396,626,320 363,746,644 363,746,644 90,727,307 90,872,307 22 5,414,953,025 375,327,818 375,327,818 87,631,356 87,631,356 23 5,419,653,960 386,465,890 366,465,890 84,328,849 84,328,849 24 5,412,186,645 397,862,650 397,862,650 81,136,150 81,136,150 25 5,390,833,715 409,020,986 77,954,832 77,954,832 77,954,832 26 5,354,090,627 418,952,949 418,952,949 74,624,068 77,4624,068 74,624,068 27 5,304,095,323 428,817,756 428,817,756					=		=	
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 99,323,068 99,323,068 19 5,222,611,802 337,773,636 37,773,636 96,610,841 96,610,841 20 5,365,674,044 350,605,989 350,605,989 93,720,731 93,720,731 21 5,365,674,044 350,605,989 350,605,989 93,720,731 90,872,307 21 5,341,953,025 375,327,818 375,327,818 876,313,356 87,631,336 23 5,419,553,960 366,465,890 364,465,890 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 5,304,995,323 428,817,756 428,17,70,193 45,702,193 45,702,193 45,702,193 45,702,193					=		=	
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 96,610,841 96,610,841 96,610,841 96,610,841 96,610,841 96,610,841 97,720,731 97,720,731 97,720,731 21 5,366,674,044 360,605,989 53,720,731 90,872,307 <t< td=""><td>17</td><td></td><td></td><td></td><td>=</td><td></td><td>=</td><td></td></t<>	17				=		=	
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 7 71,384,291 7 28 5,239,313,564 437,102,193 437,102,193 68,003,161 68,003,161 68,003,161 68,003,161 68,003,161 68,003,161 68,003,161 68,003,161 68,003,161 68,003,161 68,003,161 69,117,7532 61,177,532 61,177,532 61,177,532<	18				=		=	
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 5,419,653,960 386,465,890 384,328,849 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 71,348,291 71,348,291 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 66,615,988 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 57,683,785 57,683,785 32 4,836,844,247 456,790,759 456,728,023 50,662,298 64,215,198 34 </td <td>19</td> <td></td> <td></td> <td>337,773,636</td> <td>=</td> <td></td> <td>=</td> <td></td>	19			337,773,636	=		=	
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 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 7,7954,832 26 5,354,909,627 418,952,949 418,952,949 74,624,068 74,624,068 27 5,304,695,233 428,817,756 428,817,756 71,384,291 71,384,291 28 5,239,313,564 437,102,193 437,102,193 68,003,161 68,003,161 29 5,159,403,222 444,403,683 444,403,683 64,615,988 66,615,988 30 5,065,216,050 450,208,194 450,208,194 61,177,532 57,683,785 31 4,957,353,708 454,212,379 456,790,759 54,216,105 54,216,105 32 4,836,844,247 456,790,759 456,728,023	20	5,365,674,044	350,605,989		=		=	
22 5,414,353,025 375,327,818 375,327,818 375,327,818 87,631,356 87,631,356 23 5,419,653,960 386,465,890 366,465,890 - 84,328,849 - 84,228,849 24 5,412,188,645 397,862,650 397,862,650 - 81,136,150 - 81,136,150 - 81,136,150 - 81,136,150 - 81,136,150 - 81,136,150 - 81,136,150 - 81,136,150 - 77,954,832 - 77,954,832 - 77,954,832 - 77,954,832 - 77,954,832 - 77,954,832 - 77,954,832 - 74,624,068 - 74,624,068 - 74,624,068 - 74,624,068 - 74,624,068 - 74,624,068 - 74,624,068 - 74,624,068 - 74,624,068 - 74,624,068 - 74,624,068 - 74,624,068 - 74,624,068 - 74,624,068 - 74,624,068 - 74,624,068 - 74,					=		=	
23 5,419,653,960 386,465,890 387,862,650 97,862,650 397,862,650 81,136,150 81,136,150 81,136,150 24 5,412,188,645 397,862,650 397,862,650 7,954,832 7,954,832 78,624,068 74,624,068 74,624,068 74,624,068 74,624,068 74,624,068 74,624,068 74,624,068 74,624,068 74,624,068 74,624,068 74,624,068 74,624,068 74,624,068 74,624,068 74,624,068 74,624,068 74,624,068 74,624,068 74,624,068 84,328,849 48,82,948,291 84,828,817,756 428,817,756 428,817,756 74,824,068 8 6,624,628,68 6 6,	22			375,327,818	=		=	
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 4,957,353,708 454,212,379 456,790,759 - 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	23				=		=	
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 - 71,384,291 - 71,384,291 - 71,384,291 - 71,384,291 - 71,384,291 - 71,384,291 - 71,384,291 - 71,384,291 - 71,384,291 - 68,003,161 - 68,003,161 - 68,003,161 - 68,003,161 - 68,01,655,888 - 64,615,988 - 64,615,988 - 64,615,988 - 61,177,532 - 61,177,532 - 61,177,532 - 61,177,532 - 61,177,532 - 61,177,532 - 61,177,532 - 61,177,532 - 61,177,532 - 61,177,532 - 61,177,532 - 61,177,532 - 61,177,532 - 61,177,532 - 61,177,532 - 61,177,532 - 61,175,532 <	24				=		=	
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 5,056,216,050 450,208,194 450,208,194 - 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 - 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	25	5,390,833,715	409,020,986	409,020,986	-	77,954,832	-	77,954,832
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 4,957,353,708 454,212,379 456,790,759 - 57,683,785 - 57,683,785 32 4,836,844,247 456,792,023 456,728,023 - 50,662,298 - 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 - 40,121,311 - 40,121,311 - 40,121,311 - 40,121,	26	5,354,909,627	418,952,949	418,952,949	=	74,624,068	=	74,624,068
29 5,159,430,322 444,403,683 444,03,683 - 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 33,721,334 33,721,334 33,721,334 33,721,334 <td< td=""><td>27</td><td>5,304,695,323</td><td>428,817,756</td><td>428,817,756</td><td>-</td><td>71,384,291</td><td>-</td><td>71,384,291</td></td<>	27	5,304,695,323	428,817,756	428,817,756	-	71,384,291	-	71,384,291
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 40 3,597,124,401 405,820,324 405,820,324 - 28,033,323 -	28	5,239,313,564	437,102,193	437,102,193	-	68,003,161	-	68,003,161
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 - 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 -	29	5,159,430,322	444,403,683	444,403,683	-	64,615,988	-	64,615,988
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 - 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 - 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	30	5,065,216,050	450,208,194	450,208,194	-	61,177,532	-	61,177,532
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 -	31	4,957,353,708	454,212,379	454,212,379	-	57,683,785	-	57,683,785
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 - 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 -	32	4,836,844,247	456,790,759	456,790,759	-	54,216,105	-	54,216,105
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 -	33	4,704,399,331	456,728,023	456,728,023	-	50,662,298	-	50,662,298
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 -	34	4,562,050,489	455,013,080	455,013,080	-	47,170,158	-	47,170,158
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 - 15,199,754 47 2,442,865,685 316,650,740 316,650,740 - 13,621,811 -	35	4,410,965,329	449,650,123	449,650,123	-	43,564,666	-	43,564,666
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 -	36	4,254,611,197	443,097,427	443,097,427	-	40,121,311	-	40,121,311
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 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	37	4,094,090,439	435,237,391	435,237,391	-	36,831,407	=	36,831,407
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 - 10,858,929 - 10,858,929	38	3,930,463,712	426,379,594	426,379,594	-	33,721,334	-	33,721,334
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 - 10,858,929 - 10,858,929	39	3,764,545,690	416,604,927	416,604,927	-	30,792,784	=	30,792,784
42 3,261,347,693 382,214,193 - 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 - 18,806,374 - 16,925,244 - 16,925,244 - 16,925,244 - 15,199,754 - 15,199,754 - 15,199,754 - 15,199,754 - 13,621,811 - 13,621,811 - 13,621,811 - 13,621,811 - 12,178,364 - 12,178,364 - 10,858,929 - 10,858,929 - 10,858,929 - 10,858,929	40	3,597,124,401	405,820,324	405,820,324	-	28,033,323	=	28,033,323
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 - 10,858,929 - 10,858,929	41	3,429,139,302	394,265,457	394,265,457	=	25,453,396	=	25,453,396
44 2,928,409,230 356,861,249 - 18,806,374 - 18,806,374 - 18,806,374 - 16,925,244 - 16,925,244 - 16,925,244 - 16,925,244 - 15,199,754 - 15,199,754 - 15,199,754 - 15,199,754 - 13,621,811 - 13,621,811 - 13,621,811 - 12,178,364 - 12,178,364 - 10,858,929 - 10,858,929 - 10,858,929 - 10,858,929 - 10,858,929 - 10,858,929 - 10,858,929 - - 10,858,929 - - 10,858,929 - <td< td=""><td>42</td><td>3,261,347,693</td><td>382,214,193</td><td>382,214,193</td><td>-</td><td>23,061,101</td><td>-</td><td>23,061,101</td></td<>	42	3,261,347,693	382,214,193	382,214,193	-	23,061,101	-	23,061,101
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 - 10,858,929 - 10,858,929	43	3,094,276,596	369,744,542	369,744,542	-	20,849,288	-	20,849,288
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	44	2,928,409,230	356,861,249	356,861,249	-	18,806,374	-	18,806,374
47 2,442,865,685 316,650,740 - 13,621,811 - 13,621,811 48 2,286,320,211 302,913,322 - 12,178,364 - 12,178,364 49 2,133,026,649 289,001,565 289,001,565 - 10,858,929 - 10,858,929	45	2,764,257,730	343,647,388	343,647,388	=	16,925,244	=	16,925,244
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	46	2,602,284,149	330,216,259	330,216,259	-	15,199,754	-	15,199,754
49 2,133,026,649 289,001,565 289,001,565 - 10,858,929 - 10,858,929	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
50 1,983,392,972 274,972,071 - 9,655,874 - 9,655,874	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

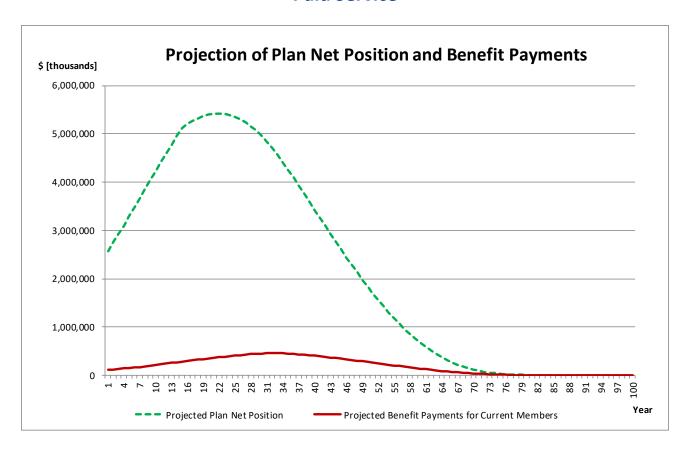


Paid Service Single Discount Rate Development Present Values of Projected Benefits Beginning January 1, 2021 (Years 51-100)

Year	Pla	Projected Beginning In 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)^(a5)
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			-	14,483	-	
81		6,896,071	3,139,658 2,245,113	3,139,658 2,245,113	-	9,679	-	14,483 9,679
82		5,056,433			-	6,413	-	6,413
83			1,591,567 1,126,067	1,591,567	-		-	4,240
84		3,764,053 2,862,724	802,469	1,126,067 802,469	-	4,240 2,824	-	2,824
85					-		-	
86		2,233,034	582,313	582,313	-	1,915	-	1,915
87		1,786,997	434,924	434,924	-	1,337	-	1,337
88		1,462,198	336,826 270,847	336,826 270,847	-	968 727	-	968 727
		1,216,137			-		-	
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	Totals	\$ 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)

Vasa	Projected Number of Current	Projected Contributions from Current	Projected Service Cost and Expense Contributions	Projected UAL Contributions	Projected Total Contributions
Year	Employees	Employees	Contributions	Contributions	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)

	Projected Number of Current	Projected Contributions from Current	ntributions Projected Service Projected om Current Cost and Expense UAL		Projected Total
Year	Employees	Employees	Contributions	Contributions	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
93 94	-	-	10	-	10
94 95	-	-	8	-	8
95 96	-	-	8	=	8 6
96 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)

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	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
2 118,191,343 6,564,314 4,999,871 189,106 8,320,717 127,887,393 3 127,887,397 4,402,763 5,511,966 204,620 8,906,912 115,480,485 135,480,485 4188,281 6,075,100 216,769 9,411,254 142,788,156 5 142,788,150 3,991,765 6,640,686 228,461 9,896,165 149,806,933 3,806,421 7,7194,163 239,691 10,361,672 156,541,173 6,323,485 7,765,282 250,466 10,899,655 165,748,565 8 165,748,565 6,334,191 8,352,788 255,198 11,523,819 174,988,588 9 174,988,588 6,356,047 8,983,788 279,982 12,149,152 184,230,018 10,882,654 9,607,952 294,768 12,775,174 193,490,696 13,423,001 10,254,863 13,423,300 202,764,633 14,209,858 212,037,867 12,258,421 11,578,129 339,261 14,658,411 221,341,730 6,643,121 12,218,700 354,147 15,289,891 230,701,895 143,105,760 890,167 13,457,427		(a)	(b)	(c)	(d)	(e)	(f)=(a)+(b)-(c)-(d)+(e)
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 10,361,672 156,541,773 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 8,352,788 279,982 12,149,152 184,230,018 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 12,775,174 193,409,696 11 193,490,696 6,435,047 10,253,821 309,585 13,402,300 202,764,637 6,919,00 309,4105 324,423 14,029,858 212,037,867 16,562,842 11,578,129 339,261	1	\$ 108,456,488 \$	6,723,015	\$ 4,477,864	\$ 173,530	\$ 7,663,235	\$ 118,191,343
4 135,480,485 4,188,281 6,075,100 216,769 9,411,254 142,788,156 5 142,788,150 3,991,765 6,640,686 228,461 9,896,165 149,806,933 3,806,421 7,194,163 239,691 10,361,672 156,541,173 7 156,541,173 6,232,485 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 12,149,152 184,230,011 10 184,230,018 6,388,224 9,607,952 294,768 12,775,174 193,490,696 6,435,047 10,253,821 309,585 13,402,300 202,764,637 12 202,764,637 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 36	2	118,191,343	6,564,314	4,999,871	189,106	8,320,717	127,887,397
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 10,361,672 156,541,73 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 13 212,037,667 6,562,842 11,578,129 339,261 14,658,411 221,341,730 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 15,727,176 234,165,766 16 234,165,760 890,167	3	127,887,397	4,402,763	5,511,966	204,620	8,906,912	135,480,485
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 11,523,819 174,986,588 9 174,988,588 6,356,047 8,983,788 279,982 12,149,152 184,230,013 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 13 212,3341,730 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 15,727,176 234,165,766 <tr< td=""><td>4</td><td>135,480,485</td><td>4,188,281</td><td>6,075,100</td><td>216,769</td><td>9,411,254</td><td>142,788,150</td></tr<>	4	135,480,485	4,188,281	6,075,100	216,769	9,411,254	142,788,150
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 11,523,819 174,988,581 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 6,643,121 12,218,700 354,147 15,289,891 230,701,895 147,011 12,841,199 369,123 15,727,176 234,165,760 890,167 13,457,427 374,655 15,946,297 237,170,132 183,802 14,089,192 379,472 16,132,932 239,673,203 791,507 14,714,527 383,477	5	142,788,150	3,991,765	6,640,686	228,461	9,896,165	149,806,933
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 6,643,121 12,218,700 354,147 15,289,891 230,701,895 147,011 12,841,199 369,123 15,727,176 234,165,760 890,167 13,457,427 374,665 15,946,297 237,170,132 383,802 14,089,192 379,472 16,132,932 239,673,203 171,507 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 <td>6</td> <td>149,806,933</td> <td>3,806,421</td> <td>7,194,163</td> <td>239,691</td> <td>10,361,672</td> <td>156,541,173</td>	6	149,806,933	3,806,421	7,194,163	239,691	10,361,672	156,541,173
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 6,643,121 12,218,700 354,147 15,289,891 230,701,895 147,011 12,841,199 369,123 15,727,176 234,165,760 890,167 13,457,427 374,665 15,946,297 237,170,132 383,802 14,089,192 379,472 16,132,932 239,673,203 171,507 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 <td>7</td> <td>156,541,173</td> <td></td> <td></td> <td>250,466</td> <td></td> <td>165,748,565</td>	7	156,541,173			250,466		165,748,565
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 2443,267,55 639,723 16,960,352 390,923 16,527,861 244,143,064 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 16,76,764 237,825,203 27 237,825,203 499,812 19,043,064 380,520 15,966,634 234,898,066 246,097 344,366,90 19,753,817 364,000 15,782,791 16,499,791 16,499,791 17,243,898,930 16,516,76,764 237,825,203 29 231,460,973 454,320 19,564,551 370,338 15,531,980 227,512,385 30 227,512,385 436,690 19,573,817 364,000 15,486,677 223,079,916 33 212,910,059 382,379 19,928,537 340,656 14,219,438 207,242,683 34 207,242,683 366,700 19,879,740 349,112 14,589,809 212,910,653 35 212,910,059 382,379 19,928,537 340,656 14,219,438 207,242,683 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 12,048,270 174,478,483 39 174,478,435 292,117 18,737,587 279,165 11,169,1140 160,051,732	8	165,748,565	6,334,191	8,352,788	265,198	11,523,819	174,988,588
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 18 239,673,203 791,507 14,714,527 383,477 16,284,866 241,651,577 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 <	9						184,230,018
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 15,727,176 234,165,766 16 234,165,760 890,167 13,457,427 374,665 15,946,297 237,170,132 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 16,409,538 243,082,584 20 243,082,584 710,521 15,905,429 388,932 16,479,571 243,785,315 21 243,978,315 676,281 16,459,458 390,365 16,521,982 244,326,755 <t< td=""><td>10</td><td></td><td></td><td></td><td></td><td></td><td>193,490,696</td></t<>	10						193,490,696
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 15,771,76 234,165,766 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 16,459,458 390,629 16,479,107 243,405,526					,		
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 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 20 243,982,584 710,521 15,905,429 388,932 16,479,571 243,978,315 21 243,978,315 676,281 16,459,458 390,365 16,521,982 244,236,755 22 244,326,755 639,723 16,960,352 390,923 16,497,107 243,408,526 23 244,143,064 607,679 17,486,695 390,629 16,497,107 243,408,526							
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 16,492,227 222,20,97,584							
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 16,479,571 243,978,315 676,281 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 24 243,08,526 579,132 17,928,847 389,454 16,322,016 240,230,550 26 240,230,550 526,415							
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 16,950,352 390,365 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 16,428,227 240,097,584 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							
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 16,960,352 390,629 16,497,107 243,408,526 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 15,996,6							
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 16,521,982 244,143,064 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 15,781,5							
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 30 227,512,385 436,690 19,753,817 364,020 15,248,6							
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 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 14,493,6							
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 14,933,6							
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 14,589,8							
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 14,219,4							
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 13,824,1							
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 14,933,684 218,195,275 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 13,406,5							
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 37 188,303,585 322,309 19,356,695 301,286 12,515,9							
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 38 181,483,862 306,703 19,070,027 290,374 12,048,2							
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 12,048,2							
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 11,569,2							
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 11,081,1							
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							
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							
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							
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							
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							
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							
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							
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							
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							
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							
							145,342,524
							137,992,274
							130,686,654
							123,448,413
							116,295,832
							109,248,221
	48	109,248,221	176,329		174,797		102,325,181
			165,130			6,698,951	95,544,379
50 95,544,379 153,363 12,867,535 152,871 6,245,377 88,922,714	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	В	Projected enefit Payments	Projected Administrative Expenses	Ea	Projected Investment arnings 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	164,221 109,747
84 85	164,221 109,747	263		63,775 42,923	263 176		9,301	,
86	73,030	176 117		28,335	176		6,205 4,137	73,030 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 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)^(a5)
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
	-,,-01	-,,-00	,,		451,854		,5.0

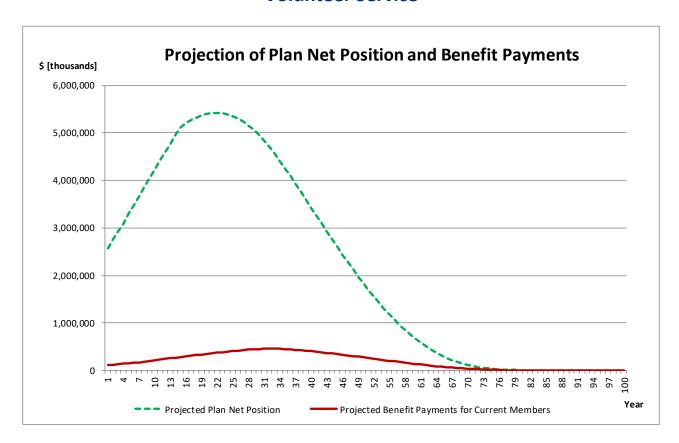


Volunteer Service Single Discount Rate Development Present Values of Projected Benefits Beginning January 1, 2021 (Years 51-100)

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)^(a5)
51	\$ 88,922,714				\$ 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
.00	524	542	542	-	\$ 158,913,554	-	1



Volunteer Service





SECTION H

GLOSSARY OF TERMS

Accrued Service Service credited under the system which was rendered before the date of

the actuarial valuation.

Actuarial Accrued Liability

(AAL)

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."

Actuarial Assumptions 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.

Actuarial Equivalent 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.

Actuarial Cost Method 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.

Actuarial Gain (Loss)

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.

Actuarial Present Value (APV) 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.

Actuarial Valuation 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.

Actuarial Valuation Date The date as of which an actuarial valuation is performed.

Actuarially Determined Contribution (ADC) or Annual Required Contribution (ARC) 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.



Amortization Method

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).

Amortization Payment

The amortization payment is the periodic payment required to pay off an interest-discounted amount with payments of interest and principal.

Cost-of-Living Adjustments

Postemployment benefit changes intended to adjust benefit payments for the effects of inflation.

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (cost-sharing pension plan) 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.

Covered-Employee Payroll

The payroll of covered employees, which is typically only the pensionable pay and does not include pay above any pay cap.

Deferred Inflows and Outflows

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.

Deferred Retirement Option Program (DROP)

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.

Discount Rate

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:

- 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; and
- 2. The present value of the benefit payments not in (1) above, discounted using the municipal bond rate.



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.



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 postemployment 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,

David L. Hoffman

David X: 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



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

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan December 31, 2020

Independent Auditor's Report	1
Financial Statements	
Schedule of Employer Allocations – Paid	3
Schedule of Employer Allocations – Volunteer	12
Schedule of Pension Amounts by Employer – Paid	29
Schedule of Pension Amounts by Employer – Volunteer	36
Notes to the Schedules of Employer Allocations and Schedules of Pension Amounts by Employer	50



Independent Auditor's Report

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

We have audited the accompanying schedules of employer allocations (paid and volunteer) of the Arkansas Local Police and Fire Retirement System (the System or LOPFI) cost-sharing multiple-employer defined benefit pension plan as of December 31, 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.



Board of Trustees Arkansas Local Police and Fire Retirement System Page 2

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.

Little Rock, Arkansas May 19, 2021

BKD,LLP

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Alexander Fire	\$ 97,651	0.11041%
Alexander Police	78,042	0.08824%
Altheimer 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%
Bates ville Fire	140,283	0.15861%
Bates ville 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%

	Actuarially	
	Determined	Employer
	Employer	Allocation
Employer	Contributions	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%
Carlis le 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%

	Actuarially Determined Employer	Employer Allocation
Employer	Contributions	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%

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
C IN'I E' D (C D')	Ф 22 (00	0.02/700/
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%
* *	, -	

	Actuarially Determined Employer	Employer Allocation
Employer	Contributions	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%
Lewis ville 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%
Malvern Fire	197,493	0.22329%
Malvern Police	225,095	0.25450%

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%
McCrory 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%

Employer Employer Contributions 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 0.0263% Ozark Police 84,672 0.09573% Pangbum Police 12,084 0.01366% Paragould Fire 423,951 0.47934% Paragould Police 547,535 0.61907% Patters on Police 3,199 0.00362% Pea Ridge Fire 673 0.00076% Pea Ridge Police 1,872 0.00212% Perry ville Police 1,872 0.00212% Perry ville Police 49,068 0.05548% Pine Bluff Fire 1,217,364 1.37640% Pine Bluff Police 1,196,646 1.35298% Plainview Police 2,4
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% Pangbum 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 49,068 0.05548% Pine Bluff Fire 1,217,364 1.37640% Pine Bluff Folice 1,196,646 1.35298% Plasant Plains Police 2,448 0.00277% Pleasant Plains Police - 0.00000% Pocahontas Fire 61,304 0.06931% Pocahontas Police 154,272 0.17443%
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% Pangbum 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 1,76,088 0.19909% Perla Police 49,068 0.05548% Pine Bluff Fire 1,217,364 1.37640% Pine Bluff Folice 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%
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 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% Poral Police 154,272 0.17443% Portland Police 7,686 0.00869%
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% Portland Police 7,686 0.00869%
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% Poraland Police 154,272 0.17443% Portland Police 7,686 0.00869%
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 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% Poraland Police 7,686 0.00869%
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% Patters on 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%
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%
Pangburn Police 12,084 0.01366% Paragould Fire 423,951 0.47934% Paragould Police 547,535 0.61907% Patters on Police 3,199 0.00362% Pea Ridge Fire 673 0.00076% Pea Ridge Police 176,088 0.19909% Perla Police 1,872 0.00212% Perry ville 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%
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%
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% Portland Police 7,686 0.00869%
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% Portland Police 7,686 0.00869%
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%
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%
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%
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%
Pine Bluff Fire 1,217,364 1.37640% Pine Bluff Police 1,196,646 1.35298% Plainview Police 2,448 0.00277% Pleas ant Plains Police - 0.00000% Pocahontas Fire 61,304 0.06931% Pocahontas Police 154,272 0.17443% Portland Police 7,686 0.00869%
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%
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%
Pleasant Plains Police - 0.00000% Pocahontas Fire 61,304 0.06931% Pocahontas Police 154,272 0.17443% Portland Police 7,686 0.00869%
Pocahontas Fire 61,304 0.06931% Pocahontas Police 154,272 0.17443% Portland Police 7,686 0.00869%
Pocahontas Police 154,272 0.17443% Portland Police 7,686 0.00869%
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%

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%

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%
	\$ 88,445,213	100%

	Actuarially	
	Determined	Employer
	Employer	Allocation
Employer	Contributions	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%
Altheimer Volunteer Fire	2,112	0.03886%
Altheimer 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%
	2,005	3.0313770

	Actuarially	
	Determined	Employer
	Employer	Allocation
Employer	Contributions	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%

Employer Employer Employer Employer Allocation Percentage Bryant Volunteer Police \$ 5.664 0.10421% Buena Vista Volunteer Fire 2,832 0.05211% Bufford Volunteer Fire 10,620 0.19540% Bull Shoals Volunteer Fire 10,620 0.19540% Bull Shoals Volunteer Fire 1,357 0.02497% Bull Shoals Volunteer Fire 6,419 0.11811% Butterfield Volunteer Fire 21,795 0.40102% Cabot Volunteer Fire 10,632 0.19522% Caddo Valley Volunteer Fire 10,632 0.19522% Caddo Valley Volunteer Fire 5,664 0.10421% Calice Rock Volunteer Fire 5,664 0.10421% Calice Rock Volunteer Fire 6,048 0.1128% Calice Rock Volunteer Fire 6,332 0.01128% Calice Rock Volunteer Fire 6,332 0.01128% Calice Rock Volunteer Fire 2,832 0.05211% Camp Volunteer Fire 7,747 0.14254% Camp Volunteer Fire 7,759 0.14276% Capps-Bata		Actuarially	
Bryant Volunteer Police \$ 5,664 0.10421% Buena Vista Volunteer Fire 2,832 0.05211% Bueno Vista Volunteer Fire 10,620 0.19540% Bull Shoals Volunteer Fire 10,620 0.19540% Bull Shoals Volunteer Fire 10,620 0.19540% Bull Shoals Volunteer Police 1,357 0.02497% Butterfield Volunteer Fire 6,419 0.11811% Butterfield Volunteer Fire 21,795 0.40102% Cabot Volunteer Fire 10,632 0.19562% Caddo Valley Volunteer Fire 10,632 0.19562% Caldov Valley Volunteer Fire 5,664 0.10421% Cairo Volunteer Fire 9,180 0.16891% Calice Rock Volunteer Fire 6,048 0.1128% Calice Rock Volunteer Fire 6,048 0.11128% Calice Rock Volunteer Fire 6,372 0.11724% Cammack Village Volunteer Fire 2,933 0.03833% Camp Volunteer Fire 7,747 0.14254% Carps-Batavia Volunteer Fire 11,49 0.27573% Carps-Batav		Determined	Employer
Bryant Volunteer Police		Employer	Allocation
Buena Vista Volunteer Fire 2,832 0.05211/8 Bufford Volunteer Fire 10,620 0.19540/8 Bull Shoals Volunteer Fire 10,620 0.19540/8 Bull Shoals Volunteer Police 1,357 0.02497/8 Bull Heige Volunteer Fire 6,419 0.11811/8 Butterfield Volunteer Fire 21,795 0.40102/8 Cadot Volunteer Fire 3,540 0.06513/8 Caddo Valley Volunteer Police 8,390 0.15437/8 Cairo Volunteer Fire 5,664 0.10421/8 Calico Rock Volunteer Fire 9,180 0.16891/8 Calico Rock Volunteer Fire 6,048 0.11128/8 Calico Rock Volunteer Fire 6,048 0.11128/8 Calico Nobunteer Fire 6,048 0.11128/8 Camben Volunteer Fire 2,822 0.05211/8 Camben Volunteer Fire 2,832 0.05211/8 Camps- Batavia Volunteer Fire 1,345 0.24729/8 Carps- Batavia Volunteer Fire 11,611 0.21364/8 Carps- Batavia Volunteer Fire 13,440 0.24729/8 Ca	Employer	Contributions	Percentage
Buena Vista Volunteer Fire 2,832 0.05211/8 Bufford Volunteer Fire 10,620 0.19540/8 Bull Shoals Volunteer Fire 10,620 0.19540/8 Bull Shoals Volunteer Police 1,357 0.02497/8 Bull Heige Volunteer Fire 6,419 0.11811/8 Butterfield Volunteer Fire 21,795 0.40102/8 Cadot Volunteer Fire 3,540 0.06513/8 Caddo Valley Volunteer Police 8,390 0.15437/8 Cairo Volunteer Fire 5,664 0.10421/8 Calico Rock Volunteer Fire 9,180 0.16891/8 Calico Rock Volunteer Fire 6,048 0.11128/8 Calico Rock Volunteer Fire 6,048 0.11128/8 Calico Nobunteer Fire 6,048 0.11128/8 Camben Volunteer Fire 2,822 0.05211/8 Camben Volunteer Fire 2,832 0.05211/8 Camps- Batavia Volunteer Fire 1,345 0.24729/8 Carps- Batavia Volunteer Fire 11,611 0.21364/8 Carps- Batavia Volunteer Fire 13,440 0.24729/8 Ca			
Buford Volunteer Fire 10,620 0.19540% Bull Shoals Volunteer Fire 10,620 0.19540% Bull Shoals Volunteer Fire 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 Fire 5,664 0.10421% Calico Rock Volunteer Fire 9,180 0.16891% Calico Rock Volunteer Fire 6,048 0.11128% Calico Rock Volunteer Fire 6,048 0.11128% Calico Rock Volunteer Fire 6,048 0.11128% Calico Rock Volunteer Fire 6,372 0.11724% Came Creek Volunteer Fire 2,832 0.05211% Cammack Village Volunteer Police 2,083 0.03333% Camp Volunteer Fire 7,747 0.14254% Canp Creek Volunteer Fire 11,611 0.21344% Carliage Volunteer Fire 13,440 0.24729% Cash Volunteer F	Bryant Volunteer Police	\$ 5,664	0.10421%
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% Calico Notunteer Fire 6,048 0.11128% Calico Notunteer Fire 6,372 0.11724% Camben Volunteer Fire 2,832 0.05211% Camben Volunteer Fire 2,832 0.05211% Camp Volunteer Fire 7,747 0.14254% Cane Creek Volunteer Fire 7,759 0.14276% Carps - Batavia Volunteer Fire 11,611 0.21364% Carrise Volunteer Fire 13,440 0.24729% Carlise Volunteer Fire <th< td=""><td>Buena Vista Volunteer Fire</td><td>2,832</td><td>0.05211%</td></th<>	Buena Vista Volunteer Fire	2,832	0.05211%
Bull Shoals Volunteer Police 1,357 0.02497% Bumt Ridge Volunteer Fire 6,419 0.11811% Butterfield Volunteer Fire 21,795 0.40102% Cabot Volunteer Fire 3,540 0.06513% Caddo Valley Volunteer Police 8,390 0.15437% Caddo Valley Volunteer Police 8,390 0.16891% Caldowell Volunteer Fire 9,180 0.16891% Calico Rock Volunteer Fire 6,048 0.11128% Calico Rock Volunteer Fire 6,048 0.11128% Calico Nobunteer Fire 6,048 0.11728% Calvert Township Volunteer Fire 6,372 0.11728% Camden Volunteer Fire 2,832 0.05211% Camp Volunteer Fire 7,477 0.14254% Canpe Creek Volunteer Fire 7,747 0.14254% Capps-Batavia Volunteer Fire 11,611 0.21346 Carribage Volunteer Fire 11,611 0.21346 Carribage Volunteer Fire 11,611 0.24729% Carribage Volunteer Fire 2,124 0.03908% Cave City Volunteer Po	Buford Volunteer Fire	10,620	0.19540%
Bumt Ridge Volunteer Fire 6,419 0.11811/6 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 6,048 0.11128% Calico Rock Volunteer Fire 6,048 0.11850% Calvert Township Volunteer Fire 6,372 0.11724% Canden Volunteer Fire 2,832 0.05211% Camp Volunteer Fire 7,747 0.14256% Camp Volunteer Fire 7,747 0.14276% Cane Creek Volunteer Fire 11,611 0.21364% Carpas-Batavia Volunteer Fire 11,611 0.21364% Carlisle Volunteer Fire 13,440 0.247296 Carlisle Volunteer Fire 16,184 0.29778% Cave City Volunteer Fire 16,184 0.29778% Cave City Volunteer Fire 16,184 0.29778% Cave Springs Volunteer Fire	Bull Shoals Volunteer Fire	10,620	0.19540%
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% Calico Rock Volunteer Fire 9,180 0.16891% Calico Rock Volunteer Fire 6,048 0.11128% Calico Rock Volunteer Fire 6,372 0.11724% Calor Township Volunteer Fire 6,372 0.11724% Campack Village Volunteer Police 2,832 0.05211% Campa Volunteer Fire 7,747 0.14254% Canpe-Statavia Volunteer Fire 14,986 0.27573% Caraway Volunteer Fire 11,611 0.21364% Carlisle Volunteer Fire 13,440 0.24729% Carliage Volunteer Fire 16,184 0.29778% Cave City Volunteer Fire 16,184 0.29778% Cave City Volunteer Fire 4,986 0.09174% Cave Springs Volunteer Fire 9,116 0.1677% Cave Springs Vol	Bull Shoals Volunteer Police	1,357	0.02497%
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% Calico Rock Volunteer Fire 9,180 0.16891% Calico Rock Volunteer Fire 6,048 0.11128% Calion Volunteer Fire 6,372 0.1724% Calvert Township Volunteer Fire 6,372 0.05211% Cammack Village Volunteer Police 2,832 0.05211% Camp Volunteer Fire 7,474 0.14254% Cane Creek Volunteer Fire 7,759 0.14276% Carps-Batavia Volunteer Fire 11,611 0.21364% Carlisle Volunteer Fire 11,611 0.21364% Carlisle Volunteer Fire 13,440 0.24729% Carl Very Volunteer Fire 16,184 0.29778% Case City Volunteer Fire 16,184 0.29778% Cave City Volunteer Fire 16,184 0.29778% Cave Springs Volunteer Fire 4,986 0.09174% Cave Springs Volunte	Burnt Ridge Volunteer Fire	6,419	0.11811%
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% Campack Village Volunteer Police 2,083 0.038333 Camp Volunteer Fire 7,747 0.14254% Cane Creek Volunteer Fire 14,986 0.27573% Care Creek Volunteer Fire 11,611 0.21364% Caraway Volunteer Fire 11,611 0.21364% Carthage Volunteer Fire 3,357 0.06177% Cash Volunteer Fire 16,184 0.29778% Cave City Volunteer Fire 16,184 0.29778% Cave Springs Volunteer Fire 4,986 0.09174% Cave Springs Volunteer Fire 4,986 0.09174% Center Grove Volunteer Fire	Butterfield Volunteer Fire	21,795	0.40102%
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 17,759 0.14276% Capps-Batavia Volunteer Fire 11,611 0.21364% Caraway Volunteer Fire 13,440 0.24729% Carthage Volunteer Fire 13,440 0.24729% Carthage Volunteer Fire 16,184 0.29778% Cave City Volunteer Fire 4,986 0.09174% Cave City Volunteer Police 4,986 0.09174% Cave Springs Volunteer Fire 16,184 0.29778% Cave Springs Volunteer Fire 4,956 0.09119% Center Grove Voluntee	Cabot Volunteer Fire	3,540	0.06513%
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 11,611 0.21364% Carlisle Volunteer Fire 13,440 0.24729% Carlage Volunteer Fire 3,347 0.0617% Carl Auge Volunteer Fire 16,184 0.29778% Cash Volunteer Fire 4,986 0.09174% Cave City Volunteer Fire 4,986 0.09174% Cave Springs Volunteer Folice 4,986 0.09174% Cave Springs Volunteer Fire 9,116 0.16773% Center Gove Volunteer Fire 4,986 0.09174% Center Volunteer Fire	Caddo Valley Volunteer Fire	10,632	0.19562%
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% Carlage 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 Police 2,808 0.05167% Cave Springs Volunteer Police 4,986 0.09119% Center Grove Volunteer Fire 4,956 0.09119% Center Volunteer Fire 4,956 0.09119% Centerton Volunteer F	Caddo Valley Volunteer Police	8,390	0.15437%
Calico Rock Volunteer Fire 6,048 0.11128/s 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 14,986 0.27573% Care Creek Volunteer Fire 11,611 0.21364% Caraway Volunteer Fire 13,440 0.24729% Carlisle Volunteer Fire 13,440 0.24729% Carthage 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 Fire 9,116 0.16773% Center Grove Volunteer Fire 4,956 0.09119% Center Olunteer Fire 4,956 0.09119% Centerton Volunteer Fire 4,313 0.07936% Central City Volunteer F	Cairo Volunteer Fire	5,664	0.10421%
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 11,611 0.21364% Caraway Volunteer Fire 13,440 0.24729% Carlisle Volunteer Fire 13,440 0.24729% Carthage 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 Fire 9,116 0.16773% Center Grove Volunteer Fire 4,956 0.09119% Center Volunteer Fire 4,313 0.07936% Centerton Volunteer Fire 4,313 0.07936% Central City Volunteer Police 708 0.01303% Chambers ville Volunt	Caldwell Volunteer Fire	9,180	0.16891%
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 13,440 0.24729% Carthage Volunteer Fire 3,340 0.24729% Carthage 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 Fire 16,184 0.29778% Cave Springs Volunteer Fire 9,116 0.16773% Center Grove Volunteer Fire 4,956 0.09119% Center Volunteer Fire 4,956 0.09119% Centerton Volunteer Fire 4,313 0.07936% Central City Volunteer Police 708 0.01303% Central City Vol	Calico Rock Volunteer Fire	6,048	0.11128%
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 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 Fire 2,808 0.05167% Center Grove Volunteer Fire 9,116 0.16773% Center Volunteer Fire 4,956 0.09119% Centerton Volunteer Fire 4,313 0.07936% Central City Volunteer Fire 2,077 0.03822% Central City Volunteer Fire 708 0.01303% Chambers ville Volunteer Fire 4,272 0.07860% Charleston Volunteer	Calion Volunteer Fire	10,136	0.18650%
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 16,184 0.29778% Cave City Volunteer Police 4,986 0.09174% Cave Springs Volunteer Fire 16,184 0.29778% Cave Springs Volunteer Fire 16,184 0.29778% Cave Springs Volunteer Fire 4,986 0.05167% Center Grove Volunteer Fire 4,956 0.09119% Center Grove Volunteer Fire 4,956 0.09119% Centerton Volunteer Fire 4,313 0.07936% Central City Volunteer Fire 2,077 0.03822% Central City Volunteer Police 708 0.01303% Chambers ville Volunteer Fire 4,272 0.07860% Charleston	Calvert Township Volunteer Fire	6,372	0.11724%
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 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 4,956 0.09119% Centerton Volunteer Fire 4,313 0.07936% Central City Volunteer Folice 708 0.01303% Central City Volunteer Fire 4,272 0.07860% Charleston Volunteer Fire 11,434 0.21038% Charleston Volunteer Fire 7,003 0.12885%	Camden Volunteer Fire	2,832	0.05211%
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 Springs 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 Fire 4,272 0.07860% Charleston Volunteer Fire 11,434 0.21038% Charlotte Volunteer Fire 7,003 0.12885%	Cammack Village Volunteer Police	2,083	0.03833%
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 Springs 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% Central City Volunteer Police 4,313 0.07936% Central City Volunteer Fire 2,077 0.03822% Central City Volunteer Fire 708 0.01303% Chambers ville Volunteer Fire 4,272 0.07860% Charleston Volunteer Fire 11,434 0.21038% Charlotte Volunteer Fire 7,003 0.12885%	Camp Volunteer Fire	7,747	0.14254%
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 4,313 0.07936% Central City Volunteer Police 4,313 0.07936% Central City Volunteer Police 708 0.01303% Chambers ville Volunteer Fire 4,272 0.07860% Charleston Volunteer Fire 11,434 0.21038% Charlotte Volunteer Fire 7,003 0.12885%	Cane Creek Volunteer Fire	7,759	0.14276%
Carlis le 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% Chambers ville Volunteer Fire 4,272 0.07860% Charleston Volunteer Fire 11,434 0.21038% Charlotte Volunteer Fire 7,003 0.12885%	Capps-Batavia Volunteer Fire	14,986	0.27573%
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% Centert Volunteer Fire 4,956 0.09119% Centerton Volunteer Police 4,313 0.07936% Central City Volunteer Fire 2,077 0.03822% Central City Volunteer Police 708 0.01303% Chambers ville Volunteer Fire 4,272 0.07860% Charleston Volunteer Fire 11,434 0.21038% Charlotte Volunteer Fire 7,003 0.12885%	Caraway Volunteer Fire	11,611	0.21364%
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% Chambers ville Volunteer Fire 4,272 0.07860% Charleston Volunteer Fire 11,434 0.21038% Charlotte Volunteer Fire 7,003 0.12885%	Carlisle Volunteer Fire	13,440	0.24729%
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% Chambers ville Volunteer Fire 4,272 0.07860% Charleston Volunteer Fire 11,434 0.21038% Charlotte Volunteer Fire 7,003 0.12885%	Carthage Volunteer Fire	2,124	0.03908%
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% Chambers ville Volunteer Fire 4,272 0.07860% Charleston Volunteer Fire 11,434 0.21038% Charlotte Volunteer Fire 7,003 0.12885%	Cash Volunteer Fire	3,357	0.06177%
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% Chambers ville Volunteer Fire 4,272 0.07860% Charleston Volunteer Fire 11,434 0.21038% Charlotte Volunteer Fire 7,003 0.12885%	Cave City Volunteer Fire	16,184	0.29778%
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% Chambers ville Volunteer Fire 4,272 0.07860% Charleston Volunteer Fire 11,434 0.21038% Charlotte Volunteer Fire 7,003 0.12885%	Cave City Volunteer Police	4,986	0.09174%
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% Chambers ville Volunteer Fire 4,272 0.07860% Charleston Volunteer Fire 11,434 0.21038% Charlotte Volunteer Fire 7,003 0.12885%	-	16,184	0.29778%
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% Chambers ville Volunteer Fire 4,272 0.07860% Charleston Volunteer Fire 11,434 0.21038% Charlotte Volunteer Fire 7,003 0.12885%		2,808	0.05167%
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% Chambers ville Volunteer Fire 4,272 0.07860% Charleston Volunteer Fire 11,434 0.21038% Charlotte Volunteer Fire 7,003 0.12885%	Center Grove Volunteer Fire	9,116	0.16773%
Centerton Volunteer Police 4,313 0.07936% Central City Volunteer Fire 2,077 0.03822% Central City Volunteer Police 708 0.01303% Chambers ville Volunteer Fire 4,272 0.07860% Charleston Volunteer Fire 11,434 0.21038% Charlotte Volunteer Fire 7,003 0.12885%	Center Volunteer Fire	4,956	0.09119%
Centerton Volunteer Police 4,313 0.07936% Central City Volunteer Fire 2,077 0.03822% Central City Volunteer Police 708 0.01303% Chambers ville Volunteer Fire 4,272 0.07860% Charleston Volunteer Fire 11,434 0.21038% Charlotte Volunteer Fire 7,003 0.12885%	Centerton Volunteer Fire	6,307	0.11605%
Central City Volunteer Fire 2,077 0.03822% Central City Volunteer Police 708 0.01303% Chambers ville Volunteer Fire 4,272 0.07860% Charleston Volunteer Fire 11,434 0.21038% Charlotte Volunteer Fire 7,003 0.12885%	Centerton Volunteer Police	4,313	0.07936%
Central City Volunteer Police 708 0.01303% Chambers ville Volunteer Fire 4,272 0.07860% Charleston Volunteer Fire 11,434 0.21038% Charlotte Volunteer Fire 7,003 0.12885%	Central City Volunteer Fire		
Chambers ville Volunteer Fire 4,272 0.07860% Charleston Volunteer Fire 11,434 0.21038% Charlotte Volunteer Fire 7,003 0.12885%	•		0.01303%
Charleston Volunteer Fire 11,434 0.21038% Charlotte Volunteer Fire 7,003 0.12885%			
Charlotte Volunteer Fire 7,003 0.12885%	Charleston Volunteer Fire		0.21038%
,	Charlotte Volunteer Fire	· · · · · · · · · · · · · · · · · · ·	
	Cherokee Village Volunteer Fire	2,177	0.04006%

Employer Employer Employer 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% Clarks ville Volunteer Fire 19,564 0.35997% Clarks ville 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% Coll Reserved 9,912 0.18238%
Employer Contributions 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% Clarks ville Volunteer Fire 19,564 0.35997% Clarks ville Volunteer Police - 0.00000% Clinton Volunteer Fire 16,325 0.30037% Coal Hill Volunteer Fire 7,080 0.13027% Coal Hill Volunteer Fire 708 0.01303% Collegeville Volunteer Fire 18,355 0.33772% Colt Volunteer Fire 9,912 0.18238%
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% Clarks ville Volunteer Fire 19,564 0.35997% Clarks ville 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%
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% Clarks ville Volunteer Fire 19,564 0.35997% Clarks ville Volunteer Police - 0.00000% Clinton Volunteer Fire 16,325 0.30037% Coal Hill Volunteer Fire 7,080 0.13027% Coal Hill Volunteer Folice 708 0.01303% Collegeville Volunteer Fire 18,355 0.33772% Colt Volunteer Fire 9,912 0.18238%
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% Clarks ville Volunteer Fire 19,564 0.35997% Clarks ville Volunteer Police - 0.00000% Clinton Volunteer Fire 16,325 0.30037% Coal Hill Volunteer Fire 7,080 0.13027% Coal Hill Volunteer Folice 708 0.01303% Collegeville Volunteer Fire 18,355 0.33772% Colt Volunteer Fire 9,912 0.18238%
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% Clarks ville Volunteer Fire 19,564 0.35997% Clarks ville 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%
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% Clarks ville Volunteer Fire 19,564 0.35997% Clarks ville 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%
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% Clarks ville Volunteer Fire 19,564 0.35997% Clarks ville 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%
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% Clarks ville Volunteer Fire 19,564 0.35997% Clarks ville 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%
Choctaw Volunteer Fire 11,918 0.21928% Cincinnati Volunteer Fire 8,508 0.15654% Clarendon Volunteer Fire 9,245 0.17010% Clarks ville Volunteer Fire 19,564 0.35997% Clarks ville 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%
Cincinnati Volunteer Fire 8,508 0.15654% Clarendon Volunteer Fire 9,245 0.17010% Clarks ville Volunteer Fire 19,564 0.35997% Clarks ville 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%
Clarendon Volunteer Fire 9,245 0.17010% Clarks ville Volunteer Fire 19,564 0.35997% Clarks ville 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%
Clarks ville Volunteer Fire 19,564 0.35997% Clarks ville 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%
Clarks ville 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%
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%
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%
Coal Hill Volunteer Police 708 0.01303% Collegeville Volunteer Fire 18,355 0.33772% Colt Volunteer Fire 9,912 0.18238%
Collegeville Volunteer Fire 18,355 0.33772% Colt Volunteer Fire 9,912 0.18238%
Colt Volunteer Fire 9,912 0.18238%
7,2-2
A
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%
Corning 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%

Determined Emplo	wer
	-ycı
Employer Allocat	tion
Employer Contributions Percen	itage
Dardanelle Volunteer Fire \$ 12,054 0.2	22179%
Dardanelle Volunteer Police 708 0.0	01303%
De Queen Volunteer Fire 13,458 0.2	24762%
Deann Volunteer Fire 4,956 0.0	09119%
Decatur Volunteer Fire 7,794 0.1	14341%
Decatur Volunteer Police 5,003 0.0	09205%
Deer Volunteer Fire 5,835 0.1	10736%
Delaware Volunteer Fire 12,738 0.2	23437%
Dermott Volunteer Fire 13,600 0.2	25023%
Des Arc Volunteer Fire 12,042 0.2	22157%
Des Arc Volunteer Police 4,248 0.0	07816%
Desha Volunteer Fire 10,703 0.1	19693%
Devalls Bluff Volunteer Fire 8,284 0.1	15242%
Devalls Bluff Volunteer Police - 0.0	00000%
DeWitt Volunteer Fire 12,779 0.2	23513%
Diaz Volunteer Fire 9,175 0.1	16882%
Diaz Volunteer Police 2,077 0.0	03822%
Dierks Volunteer Police 2,814 0.0	05178%
District 7 Crawford Co. Volunt 9,110 0.1	16762%
Dodd Mountain Volunteer Fire 6,289 0.1	11571%
Dover Volunteer Fire 8,673 0.1	15958%
Dover Volunteer Police 708 0.0	01303%
Dumas Volunteer Fire 12,732 0.2	23426%
Dyess Volunteer Fire 5,753 0.1	10585%
Earle Volunteer Fire 7,163 0.1	13180%
East Camden Volunteer Fire 7,729 0.1	14221%
East End Fire Protection District 31,783 0.5	58479%
East Pulaski County Volunteer Fire 4,425 0.0	08142%
El Dorado Volunteer Police - 0.0	00000%
Elaine Volunteer Fire 11,328 0.2	20843%
Elkins Volunteer Fire 19,069 0.3	35086%
Elkins Volunteer Police 2,761 0.0	05080%
Elm Springs Volunteer Police 7,782 0.1	14318%
Emmet Volunteer Fire 5,664 0.1	10421%
EMP Rural Fire Association 11,440 0.2	21049%
England Volunteer Fire 14,939 0.2	27487%
Etowah Volunteer Fire 7,257 0.1	13352%
Eudora Volunteer Fire 10,655 0.1	19605%

Eureka Springs Volunteer Fire \$ 14,066 0.2588 Eureka Springs Volunteer Police 7,788 0.14329 Evansville Volunteer Fire 6,390 0.1175 Evening Shade Volunteer Fire 7,174 0.13200 Faircrest Volunteer Fire 14,225 0.2617 Fairfield Bay Volunteer Fire 19,311 0.3553 Fairview Fire Protection District Volunteer Fire 8,443 0.1553 Fairview Rural Fire District 5,664 0.1042 Farmington Volunteer Fire 16,207 0.29820 Farmington Volunteer Fire 4,266 0.07849 Fifty Six Volunteer Fire 4,932 0.09078 Fire District #6 Crawford Co 2,154 0.0396 Fisher Volunteer Fire 10,561 0.1943 Flippin Volunteer Fire 7,865 0.1447 Flippin Volunteer Fire 4,897 0.09016 Fordyce Volunteer Fire 5,782 0.10639 Foreman Volunteer Fire 4,219 0.07762 Forrest City Volunteer Folice 4,236 0.07792 Fort Smith Vol		Actuarially	
Eureka Springs Volunteer Fire \$ 14,066 0.25881 Eureka Springs Volunteer Police 7,788 0.14325 Evans ville Volunteer Fire 6,390 0.1175 Evening Shade Volunteer Fire 7,174 0.13200 Faircrest Volunteer Fire 14,225 0.26173 Fairfield Bay Volunteer Fire 19,311 0.3553 Fairview Fire Protection District Volunteer Fire 8,443 0.1553 Fairview Rural Fire District 5,664 0.1042 Farmington Volunteer Fire 16,207 0.29820 Farmington Volunteer Fire 4,266 0.07849 Fifty Six Volunteer Fire 4,932 0.09075 Fire District #6 Crawford Co 2,154 0.0396 Fisher Volunteer Fire 10,561 0.19432 Flippin Volunteer Fire 7,865 0.14471 Flippin Volunteer Fire 4,897 0.09016 Fordyce Volunteer Fire 4,897 0.09016 Fordyce Volunteer Fire 9,841 0.1810 Forrest City Volunteer Fire 4,219 0.0776 Forts Smith V		Determined	Employer
Eureka Springs Volunteer Fire \$ 14,066 0.2588! Eureka Springs Volunteer Police 7,788 0.14325 Evans ville Volunteer Fire 6,390 0.1175 Evening Shade Volunteer Fire 7,174 0.13200 Faircrest Volunteer Fire 14,225 0.26173 Fairfield Bay Volunteer Fire 19,311 0.3553 Fairview Fire Protection District Volunteer Fire 8,443 0.15533 Fairview Rural Fire District 5,664 0.1042 Farmington Volunteer Fire 16,207 0.29820 Farmington Volunteer Fire 4,266 0.07849 Fifty Six Volunteer Fire 4,932 0.09078 Fire District #6 Crawford Co 2,154 0.0396 Fisher Volunteer Fire 10,561 0.19432 Flippin Volunteer Fire 7,865 0.1447 Flippin Volunteer Fire 4,897 0.09016 Fordyce Volunteer Fire 5,782 0.10639 Foreman Volunteer Fire 4,219 0.07762 Forrest City Volunteer Folice 4,236 0.07792 Fort Smit		Employer	Allocation
Eureka Springs Volunteer Police 7,788 0.14325 Evansville Volunteer Fire 6,390 0.11757 Evening Shade Volunteer Fire 7,174 0.13200 Faircrest Volunteer Fire 14,225 0.26173 Faircled Bay Volunteer Fire 19,311 0.35533 Fairview Fire Protection District Volunteer Fire 8,443 0.15533 Fairview Rural Fire District 5,664 0.10422 Farmington Volunteer Fire 16,207 0.29820 Farmington Volunteer Fire 4,266 0.07845 Fifty Six Volunteer Fire 4,932 0.09073 Fire District #6 Crawford Co 2,154 0.03963 Fisher Volunteer Fire 7,865 0.14471 Flippin Volunteer Fire 1,428 0.02627 Floral Volunteer Fire 4,897 0.09016 Fordyce Volunteer Fire 9,841 0.1810 Forrest City Volunteer Fire 4,219 0.07766 Forrest City Volunteer Police 4,236 0.07794 Fort Smith Volunteer Fire 14,898 0.27412 Fountain L	Employer	Contributions	Percentage
Eureka Springs Volunteer Police 7,788 0.14325 Evansville Volunteer Fire 6,390 0.11757 Evening Shade Volunteer Fire 7,174 0.13200 Faircrest Volunteer Fire 14,225 0.26173 Faircled Bay Volunteer Fire 19,311 0.35533 Fairview Fire Protection District Volunteer Fire 8,443 0.15533 Fairview Rural Fire District 5,664 0.10422 Farmington Volunteer Fire 16,207 0.29820 Farmington Volunteer Fire 4,266 0.07845 Fifty Six Volunteer Fire 4,932 0.09073 Fire District #6 Crawford Co 2,154 0.03963 Fisher Volunteer Fire 7,865 0.14471 Flippin Volunteer Fire 1,428 0.02627 Floral Volunteer Fire 4,897 0.09016 Fordyce Volunteer Fire 9,841 0.1810 Forrest City Volunteer Fire 4,219 0.07766 Forrest City Volunteer Police 4,236 0.07794 Fort Smith Volunteer Fire 14,898 0.27412 Fountain L			
Evansville Volunteer Fire 6,390 0.1175 Evening Shade Volunteer Fire 7,174 0.13200 Faircrest Volunteer Fire 14,225 0.2617 Fairfield Bay Volunteer Fire 19,311 0.3553 Fairview Fire Protection District Volunteer Fire 8,443 0.1553 Fairview Rural Fire District 5,664 0.1042 Farmington Volunteer Fire 16,207 0.29820 Farmington Volunteer Fire 4,266 0.07845 Fifty Six Volunteer Fire 4,932 0.09075 Fisher Volunteer Fire 10,561 0.1943 Flippin Volunteer Fire 7,865 0.1447 Flippin Volunteer Fire 4,897 0.09010 Fordyce Volunteer Fire 4,897 0.09010 Forrest City Volunteer Fire 9,841 0.1810 Forrest City Volunteer Fire 4,219 0.0776 Forts City Volunteer Police 4,236 0.0779 Fort Smith Volunteer Fire 14,898 0.2741 Fountain Lake Volunteer Fire 8,703 0.1601 Frenchport Volunteer Fir	Eureka Springs Volunteer Fire	\$ 14,066	0.25881%
Evening Shade Volunteer Fire 7,174 0.13200 Faircrest Volunteer Fire 14,225 0.26173 Fairfield Bay Volunteer Fire 19,311 0.35533 Fairview Fire Protection District Volunteer Fire 8,443 0.15533 Fairview Rural Fire District 5,664 0.1042 Farmington Volunteer Fire 16,207 0.29820 Farmington Volunteer Police 4,266 0.07849 Fifty Six Volunteer Fire 4,932 0.09073 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 0.0262 Floral Volunteer Fire 4,897 0.09010 Fordyce Volunteer Fire 9,841 0.1810 Forrest City Volunteer Fire 4,219 0.07764 Forts City Volunteer Police 4,236 0.07794 Fort Smith Volunteer Police 844 0.01557 Fountain Lake Volunteer Fire 14,898 0.27412 Fox Volunteer	Eureka Springs Volunteer Police	7,788	0.14329%
Faircrest Volunteer Fire 14,225 0.26173 Fairfield Bay Volunteer Fire 19,311 0.35533 Fairview Fire Protection District Volunteer Fire 8,443 0.15533 Fairview Rural Fire District 5,664 0.1042 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 0.0396 Fisher Volunteer Fire 10,561 0.1943 Flippin Volunteer Fire 7,865 0.1447 Flippin Volunteer Police 1,428 0.0262 Floral Volunteer Fire 4,897 0.09016 Fordyce Volunteer Fire 9,841 0.1810 Forrest City Volunteer Fire 4,219 0.07762 Forrest City Volunteer Police 4,236 0.07794 Fort Smith Volunteer Police 844 0.01552 Fountain Lake Volunteer Fire 14,898 0.27412 Fox Volunteer Fire 8,703 0.16013 Frenchport Volunteer Fire	Evans ville Volunteer Fire	6,390	0.11757%
Fairfield Bay Volunteer Fire 19,311 0.3553 Fairview Fire Protection District Volunteer Fire 8,443 0.1553 Fairview Rural Fire District 5,664 0.1042 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 0.0396 Fisher Volunteer Fire 10,561 0.1943 Flippin Volunteer Fire 7,865 0.1447 Flippin Volunteer Police 1,428 0.0262 Floral Volunteer Fire 4,897 0.09010 Fordyce Volunteer Fire 9,841 0.1810 Forrest City Volunteer Fire 4,219 0.07762 Forrest City Volunteer Police 4,236 0.07794 Fort Smith Volunteer Police 844 0.01552 Fountain Lake Volunteer Fire 14,898 0.27412 Fox Volunteer Fire 8,703 0.16013 Frenchport Volunteer Fire 10,242 0.18845	Evening Shade Volunteer Fire	7,174	0.13200%
Fairview Fire Protection District Volunteer Fire 8,443 0.15533 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 0.09073 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 4,219 0.07763 Forrest City Volunteer Fire 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 0.18843	Faircrest Volunteer Fire	14,225	0.26173%
Fairview Rural Fire District 5,664 0.1042 Farmington Volunteer Fire 16,207 0.29820 Farmington Volunteer Police 4,266 0.07849 Fifty Six Volunteer Fire 4,932 0.09072 Fire District #6 Crawford Co 2,154 0.03962 Fisher Volunteer Fire 10,561 0.19432 Flippin Volunteer Fire 7,865 0.14471 Flippin Volunteer Police 1,428 0.02622 Floral Volunteer Fire 4,897 0.09010 Fordyce Volunteer Fire 5,782 0.10639 Forest City Volunteer Fire 4,219 0.07762 Forrest City Volunteer Police 4,236 0.07794 Fort Smith Volunteer Police 844 0.01552 Fountain Lake Volunteer Fire 14,898 0.27412 Fox Volunteer Fire 8,703 0.16013 Frenchport Volunteer Fire 10,242 0.18843	Fairfield Bay Volunteer Fire	19,311	0.35531%
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 0.03965 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 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 0.18843	Fairview Fire Protection District Volunteer Fire	8,443	0.15535%
Farmington Volunteer Police 4,266 0.07849 Fifty Six Volunteer Fire 4,932 0.09073 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 0.02623 Floral Volunteer Fire 4,897 0.09010 Fordyce Volunteer Fire 5,782 0.10639 Forman Volunteer Fire 9,841 0.1810 Forrest City Volunteer Fire 4,219 0.07763 Fort Smith 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 0.18843	Fairview Rural Fire District	5,664	0.10421%
Fifty Six Volunteer Fire 4,932 0.09075 Fire District #6 Crawford Co 2,154 0.03965 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 0.1810 Forrest City Volunteer Fire 4,219 0.07763 Fort Smith 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 0.18843	Farmington Volunteer Fire	16,207	0.29820%
Fire District #6 Crawford Co 2,154 0.03963 Fisher Volunteer Fire 10,561 0.19433 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 Fort Smith 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 0.18843	Farmington Volunteer Police	4,266	0.07849%
Fisher Volunteer Fire 10,561 0.19432 Flippin Volunteer Fire 7,865 0.14471 Flippin Volunteer Police 1,428 0.02622 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 0.07762 Fort Smith Volunteer Police 4,236 0.07794 Fountain Lake Volunteer Fire 14,898 0.27412 Fox Volunteer Fire 8,703 0.16013 Frenchport Volunteer Fire 10,242 0.18843	Fifty Six Volunteer Fire	4,932	0.09075%
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 0.1810 Forrest City Volunteer Fire 4,219 0.07762 Fort Smith Volunteer Police 4,236 0.07794 Fort Smith Volunteer Police 844 0.01552 Fountain Lake Volunteer Fire 14,898 0.27412 Fox Volunteer Fire 8,703 0.16013 Frenchport Volunteer Fire 10,242 0.18845	Fire District #6 Crawford Co	2,154	0.03963%
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 0.1810 Forrest City Volunteer Fire 4,219 0.07763 Fort Smith 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 0.18843	Fisher Volunteer Fire	10,561	0.19432%
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 0.07762 Fort Smith Volunteer Police 4,236 0.07794 Fountain Lake Volunteer Fire 14,898 0.27412 Fox Volunteer Fire 8,703 0.16013 Frenchport Volunteer Fire 10,242 0.18843	Flippin Volunteer Fire	7,865	0.14471%
Fordyce Volunteer Fire 5,782 0.10639 Foreman Volunteer Fire 9,841 0.1810 Forrest City Volunteer Fire 4,219 0.07762 Fort Smith Volunteer Police 4,236 0.07794 Fountain Lake Volunteer Fire 844 0.01552 Fox Volunteer Fire 14,898 0.27412 Fox Volunteer Fire 8,703 0.16013 Frenchport Volunteer Fire 10,242 0.18845	Flippin Volunteer Police	1,428	0.02627%
Foreman Volunteer Fire 9,841 0.18107 Forrest City Volunteer Fire 4,219 0.07762 Forrest City Volunteer Police 4,236 0.07794 Fort Smith Volunteer Police 844 0.01552 Fountain Lake Volunteer Fire 14,898 0.27412 Fox Volunteer Fire 8,703 0.16013 Frenchport Volunteer Fire 10,242 0.18843	Floral Volunteer Fire	4,897	0.09010%
Forrest City Volunteer Fire 4,219 0.07762 Forrest City Volunteer Police 4,236 0.07794 Fort Smith Volunteer Police 844 0.01552 Fountain Lake Volunteer Fire 14,898 0.27412 Fox Volunteer Fire 8,703 0.16013 Frenchport Volunteer Fire 10,242 0.18843	Fordyce Volunteer Fire	5,782	0.10639%
Forrest City Volunteer Police 4,236 0.07794 Fort Smith Volunteer Police 844 0.01552 Fountain Lake Volunteer Fire 14,898 0.27412 Fox Volunteer Fire 8,703 0.16013 Frenchport Volunteer Fire 10,242 0.18843	Foreman Volunteer Fire	9,841	0.18107%
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 0.18843	Forrest City Volunteer Fire	4,219	0.07763%
Fountain Lake Volunteer Fire 14,898 0.27412 Fox Volunteer Fire 8,703 0.16013 Frenchport Volunteer Fire 10,242 0.18843	Forrest City Volunteer Police	4,236	0.07794%
Fox Volunteer Fire 8,703 0.16013 Frenchport Volunteer Fire 10,242 0.18843	Fort Smith Volunteer Police	844	0.01553%
Frenchport Volunteer Fire 10,242 0.1884:	Fountain Lake Volunteer Fire	14,898	0.27412%
•	Fox Volunteer Fire	8,703	0.16013%
0.11.6 17.1 (1.17.2)	Frenchport Volunteer Fire	10,242	0.18845%
Gallatin Volunteer Fire 8,4/2 0.15588	Gallatin Volunteer Fire	8,472	0.15588%
Garland Volunteer Fire 4,248 0.07816	Garland Volunteer Fire	4,248	0.07816%
Garnett Volunteer Fire 11,322 0.20832	Garnett Volunteer Fire	11,322	0.20832%
Gassville Volunteer Fire 11,983 0.22048	Gassville Volunteer Fire	11,983	0.22048%
Gassville Volunteer Police 2,177 0.04006	Gassville Volunteer Police	2,177	0.04006%
Gentry Volunteer Fire 14,254 0.26227	Gentry Volunteer Fire	14,254	0.26227%
Gentry Volunteer Police 3,528 0.06499	Gentry Volunteer Police	3,528	0.06491%
Gillett Volunteer Fire 6,372 0.11724	Gillett Volunteer Fire	6,372	0.11724%
	Gillham Volunteer Fire		
Glenwood Volunteer Fire 10,620 0.19540	Glenwood Volunteer Fire	10,620	0.19540%
	Glenwood Volunteer Police		
Goshen Fire Dist Assoc 8,667 0.15947	Goshen Fire Dist Assoc	8,667	0.15947%
Goshen Volunteer Police 4,903 0.0902	Goshen Volunteer Police	4,903	0.09021%
Gosnell Volunteer Fire 14,608 0.26878	Gosnell Volunteer Fire	14,608	0.26878%

	Actuarially	
	Determined	Employer
	Employer	Allocation
Employer	Contributions	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%

Enployer Employer Employer Employer Allocation Percentage Hartford Volunteer Police \$ - .0.00000% Haskell Volunteer Fire 11,381 .0.20940% Haskell Volunteer Fire 10,620 .0.19540% Hatfield Volunteer Fire 10,620 .0.19540% Hazen Volunteer Fire 10,620 .0.19540% Hazen Volunteer Fire 11,685 .0.23340% Heber Springs Volunteer Fire 15,665 .0.28823% Heber Springs Volunteer Fire 15,665 .0.28823% Heber Springs Volunteer Police 18 .0.00033% Helector Volunteer Police 2,767 .0.5091% Helena-West Helena Volunteer Fire 5,753 .0.10832% Helena-West Helena Volunteer Fire 5,664 .0.10421% Hermitage Volunteer Fire 5,664 .0.10421% Hermitage Volunteer Fire 4,856 .0.8935% Hickory Creek Volunteer Fire 4,856 .0.8935% Hickory Ridge Volunteer Fire (84234) - .0.00000% Higginson Volunteer Fire (84239) 11,506 .0.21170% <th></th> <th>Actuarially</th> <th></th>		Actuarially	
Employer Contributions Percentage Hartford Volunteer Police \$ - 0.000000% Haskell Volunteer Fire 11,381 0.209409% Haskell Volunteer Police 2,814 0.05178% Hatfield Volunteer Fire 10,620 0.195409% Hazen Volunteer Fire 12,685 0.23340% Heber Springs Volunteer Police 18 0.00033% Heber Springs Volunteer Police 2,767 0.05091% Helena-West Helena Volunteer Fire 5,753 0.10588% Helena-West Helena Volunteer Police 3,558 0.06547% Hernitage Volunteer Fire 5,660 0.10432% Hermitage Volunteer Fire 5,660 0.10421% Hermitage Volunteer Fire 4,856 0.08935% Hickory Ridge Volunteer Fire 4,856 0.08935% Hickory Ridge Volunteer Fire (884234) - 0.00000% Higginson Volunteer Fire (884234) - 0.00000% Higginson Volunteer Fire (884229) 3,611 0.06442% Highfill Volunteer Fire 8,437 0.15524%		Determined	Employer
Hartford Volunteer Police		Employer	Allocation
Haskell Volunteer Fire 11,381 0.20940% Haskell Volunteer Folice 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 5,673 0.10832% Helena-West Helena Volunteer Police 3,558 0.06547% Helenaley 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% Higginson Volunteer Fire (884234) - 0.00000% Higginson Volunteer Fire (884239) 11,506 0.21170% Higginson Volunteer Police (884229) 3,611 0.06644% Highfill Volunteer Fire 9,80 0.36422% Highfill Volunteer Fire 9,80 0.36422%	Employer	Contributions	Percentage
Haskell Volunteer Fire 11,381 0.20940% Haskell Volunteer Folice 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 5,673 0.10832% Helena-West Helena Volunteer Police 3,558 0.06547% Helenaley 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% Higginson Volunteer Fire (884234) - 0.00000% Higginson Volunteer Fire (884239) 11,506 0.21170% Higginson Volunteer Police (884229) 3,611 0.06644% Highfill Volunteer Fire 9,80 0.36422% Highfill Volunteer Fire 9,80 0.36422%			
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 0.10885% Helena-West Helena Volunteer Police 3,558 0.06547% Hermitage Volunteer Fire 5,670 0.10432% Hermitage Volunteer Fire 5,664 0.10421% Hermitage Volunteer Fire 4,856 0.08935% Hickory Creek Volunteer Fire 4,856 0.08935% Hickory Ridge Volunteer Fire (884234) - 0.00000% Higginson Volunteer Fire (884239) 11,506 0.21170% Higginson Volunteer Police (884229) 3,611 0.06644% Highfill Volunteer Police (884229) 3,611 0.06644% Highfall Volunteer Fire 19,86 0.36426 Highmal Volunteer Fire 19,204 0.105644% <td>Hartford Volunteer Police</td> <td>\$ -</td> <td>0.00000%</td>	Hartford Volunteer Police	\$ -	0.00000%
Hatfield Volunteer Fire 10,620 0.19540/8 Hazen Volunteer Fire 12,685 0.23340/8 Heber Springs Volunteer Fire 15,665 0.28823/8 Heber Springs Volunteer Police 18 0.0003/8 Hector Volunteer Police 2,767 0.05091/8 Helena-West Helena Volunteer Fire 5,753 0.1088/8 Helena-West Helena Volunteer Police 3,558 0.06547/8 Hensley Volunteer Fire 5,670 0.10432/8 Hermitage Volunteer Fire 5,664 0.10421/8 Hermitage Volunteer Fire 4,856 0.08935/8 Hickory Creek Volunteer Fire 11,328 0.20843/8 Hickory Ridge Volunteer Fire 11,328 0.20843/8 Higginson Volunteer Fire (884234) - 0.00000/8 Higginson Volunteer Fire (884239) 11,506 0.21170/8 Higginson Volunteer Police (884229) 3,611 0.06644/8 Highfill Volunteer Police 5,593 0.10291/8 Highfill Volunteer Fire 12,007 0.22092/8 Highway 15 South Volunteer Fire 12,007 0.2209	Haskell Volunteer Fire	11,381	0.20940%
Hazen Volunteer Fire 12,685 0.23340% Heber Springs Volunteer Police 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 5,664 0.10422% Hermitage Volunteer Fire 5,664 0.10421% Hermitage Volunteer Police 2,124 0.03908% Hickory Ridge Volunteer Fire 4,856 0.08935% Hickory Ridge Volunteer Fire (884234) - 0.00000% Higginson Volunteer Fire (884239) 11,506 0.21170% Higginson Volunteer Police (884229) 3,611 0.0644% Highfill Volunteer Fire 19,806 0.36442% Highland Volunteer Police 3,611 0.06644% Highland Volunteer Fire 12,007 0.22092% Highway 15 South Volunteer Fire 10,091 0.19671% Highway 20 West FPA 17,494 0.32188%	Haskell Volunteer Police	2,814	0.05178%
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 5,664 0.10421% Hermitage Volunteer Fire 4,856 0.08935% Hickory Creek Volunteer Fire 11,328 0.20843% Higgins on Volunteer Fire (884234) - 0.00000% Higgins on Volunteer Fire (884239) 11,506 0.21170% Higgins on Volunteer Police (884224) - 0.00000% Higgins on Volunteer Police (884229) 3,611 0.06644% Highfill Volunteer Fire 8,437 0.15524% Highfill Volunteer Fire 19,806 0.36442% Highhand Volunteer Fire 12,007 0.20202% Highway 15 South Volunteer Fire 10,691 0.19671% Highway 28 East Volunteer Fire 10,691 0.19671% Highway 70 West FPA 17,494 0.32854% <td>Hatfield Volunteer Fire</td> <td>10,620</td> <td>0.19540%</td>	Hatfield Volunteer Fire	10,620	0.19540%
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 5,664 0.10432% Hermitage Volunteer Folice 2,124 0.03908% Hickory Creek Volunteer Fire 4,856 0.08935% Hickory Ridge Volunteer Fire (884234) - 0.00000% Higginson Volunteer Fire (884229) 11,506 0.21170% Higginson Volunteer Police (884229) 3,611 0.06447% Higginson Volunteer Police (884229) 3,611 0.06447% Highfill Volunteer Police 5,593 0.10291% Highfill Volunteer Fire 8,437 0.15524% Highland Volunteer Fire 12,007 0.20020% Highway 15 South Volunteer Fire 10,691 0.19611 Highway 28 East Volunteer Fire 10,691 0.19671 Highway 70 West FPA 11,304 0.20209% Hilltop Fire District# 51 10,732 0.19740% </td <td>Hazen Volunteer Fire</td> <td>12,685</td> <td>0.23340%</td>	Hazen Volunteer Fire	12,685	0.23340%
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 11,328 0.20843% Hickory Ridge Volunteer Fire (884234) - 0.00000% Higginson Volunteer Fire (884239) 11,506 0.21170% Higginson Volunteer Police (884224) - 0.00000% Highfill Volunteer Police (884229) 3,611 0.06644% Highfill Volunteer Police 5,593 0.10291% Highand Volunteer Fire 8,437 0.15524% Highand Volunteer Fire 12,007 0.22092% Highway 15 South Volunteer Fire 10,691 0.19671% Highway 26 East Volunteer Fire 10,691 0.19671% Highway 70 West FPA 17,494 0.32188% Highway 94 East Volunteer Fire 10,692 0.19540% <td>Heber Springs Volunteer Fire</td> <td>15,665</td> <td>0.28823%</td>	Heber Springs Volunteer Fire	15,665	0.28823%
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 (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 0.3642% Highfill Volunteer Fire 8,437 0.15524% Highland Volunteer Fire 8,437 0.15524% Highand Volunteer Fire 12,007 0.22092% Highway 15 South Volunteer Fire 10,691 0.19671% Highway 286 East Volunteer Fire 10,691 0.19671% Highway 94 East Volunteer Fire 6,986 0.12854% Hilltop Fire District# 51 10,732 0.19746	Heber Springs Volunteer Police	18	0.00033%
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% Higgins on Volunteer Fire (884234) - 0.00000% Higgins on Volunteer Police (884229) 3,611 0.06644% Higgins on Volunteer Police (884229) 3,611 0.06644% Highill Volunteer Fire 9,806 0.36442% Highill Volunteer Police 5,593 0.10291% Highland Volunteer Fire 8,437 0.15524% Highland Volunteer Fire 12,007 0.22092% Highway 15 South Volunteer Fire 10,691 0.19671% Highway 286 East Volunteer Fire 10,691 0.19671% Highway 94 East Volunteer Fire 6,986 0.12854% Hilltop Fire District# 51 10,732 0.19746% Holliday Island Volunteer Fire 9,204 0.16935% <td>Hector Volunteer Police</td> <td>2,767</td> <td>0.05091%</td>	Hector Volunteer Police	2,767	0.05091%
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% Higgins on Volunteer Fire (884234) - 0.00000% Higgins on Volunteer Police (884229) 11,506 0.21170% Higgins on Volunteer Police (884229) 3,611 0.06644% Highfill Volunteer Fire 19,806 0.36442% Highfill Volunteer Police 5,593 0.10291% Highnand Volunteer Fire 8,437 0.15524% Highnand Volunteer Fire 12,007 0.22092% 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 9,204 0.16935% <t< td=""><td>Helena-West Helena Volunteer Fire</td><td>5,753</td><td>0.10585%</td></t<>	Helena-West Helena Volunteer Fire	5,753	0.10585%
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% Higgins on Volunteer Fire (884234) - 0.00000% Higgins on Volunteer Fire (884239) 11,506 0.21170% Higgins on Volunteer Police (884224) - 0.00000% Highfill Volunteer Fire 19,806 0.36442% Highfill Volunteer Police 5,593 0.10291% Highland Volunteer Fire 8,437 0.15524% Highway 15 South Volunteer Fire 12,007 0.22092% Highway 15 South Volunteer Fire 10,691 0.19671% Highway 286 East Volunteer Fire 10,691 0.19671% Highway 70 West FPA 17,494 0.32188% Hilltop Fire District# 51 10,732 0.19746% Hilltop Fire District# 51 10,732 0.19746% Hollady Island Volunteer Fire 9,204 0.16935% Hollady Island Volunteer Fire 9,204 0.16935%	Helena-West Helena Volunteer Police	3,558	0.06547%
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 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% 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% Hollady Island Volunteer Fire 9,204 0.16935% Hollady Island Volunteer Fire 9,204 0.16935% Holly Grove Volunteer Fire 10,620 0.19540% Holly Grove Volunteer Fire 7,747 0.14254% <	Hensley Volunteer Fire	5,670	0.10432%
Hickory Creek Volunteer Fire 4,856 0.08935% Hickory Ridge Volunteer Fire 11,328 0.20843% Higgins on Volunteer Fire (884234) - 0.00000% Higgins on Volunteer Fire (884239) 11,506 0.21170% Higgins on Volunteer Police (884224) - 0.00000% Higgins on 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% 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% Hilltop Fire District# 51 10,732 0.19746% Hilltop Volunteer Fire 11,304 0.20799% Hollady Island Volunteer Fire 9,204 0.16935% Hollady Volunteer Fire 10,620 0.19540% Holly Grove Volunteer Fire 7,747 0.14254% Holly Grove Volunteer Police 1,369 0.02519% <	Hermitage Volunteer Fire	5,664	0.10421%
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% Highfill 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 Fire 12,007 0.22092% Highway 15 South Volunteer Fire 10,691 0.19671% 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 9,204 0.16935% Hollady Island Volunteer Fire 9,204 0.16935% Hollis Volunteer Fire 9,216 0.16957% Holly Grove Volunteer Fire 7,747 0.14254% <	Hermitage Volunteer Police	2,124	0.03908%
Higginson Volunteer Fire (884234) - 0.00000% Higginson Volunteer Folice (884229) 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 9,204 0.16935% Holland Volunteer Fire 9,204 0.16935% Holls Volunteer Fire 9,216 0.16957% Holly Grove Volunteer Fire 7,747 0.14254% Holly Grove Volunteer Fire 4,909 0.09032%	Hickory Creek Volunteer Fire	4,856	0.08935%
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% 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% Hollady Island Volunteer Fire 11,304 0.20799% Hollady Island Volunteer Fire 9,204 0.16935% Holls 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%	Hickory Ridge Volunteer Fire	11,328	0.20843%
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 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%	Higginson Volunteer Fire (884234)	-	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 9,216 0.19540% Holls Volunteer Fire 9,216 0.16957% Holly Grove Volunteer Fire 7,747 0.14254% Holly Grove Volunteer Fire 4,909 0.09032% Hope Volunteer Fire 2,124 0.03908% Hopewell Fire District 2,124 0.03908%	Higginson Volunteer Fire (884239)	11,506	0.21170%
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% Holls Volunteer Fire 9,216 0.16957% Holly Grove Volunteer Fire 7,747 0.14254% Holly Grove Volunteer Fire 4,909 0.09032% Hope Volunteer Fire 2,124 0.03908% Hopewell Fire District 2,124 0.03908%	Higgins on Volunteer Police (884224)	-	0.00000%
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% Holiday Island Volunteer Fire 11,304 0.20799% Holiday Island Volunteer Fire 9,204 0.16935% Holls Volunteer Fire 9,216 0.16935% 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%	Higgins on Volunteer Police (884229)	3,611	0.06644%
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% Hollday Island Volunteer Fire 11,304 0.20799% Holland Volunteer Fire 9,204 0.16935% Holls Volunteer Fire 10,620 0.19540% 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%	Highfill Volunteer Fire	19,806	0.36442%
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%	Highfill Volunteer Police	5,593	0.10291%
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%	Highland Volunteer Fire	8,437	0.15524%
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%	Highland Volunteer Police	3,611	0.06644%
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%	Highway 15 South Volunteer Fire	12,007	0.22092%
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 District 2,124 0.03908% Hopewell Fire District 2,124 0.03908%	Highway 286 East Volunteer Fire	10,691	0.19671%
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%	Highway 70 West FPA	17,494	0.32188%
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%	Highway 94 East Volunteer Fire	6,986	0.12854%
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%	Hilltop Fire District# 51	10,732	0.19746%
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%	Hilltop Volunteer Fire	11,304	0.20799%
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%	Holiday Island Volunteer Fire	9,204	0.16935%
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%	Holland Volunteer Fire	10,620	0.19540%
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%	Hollis Volunteer Fire	9,216	0.16957%
Hon Volunteer Fire 4,909 0.09032% Hope Volunteer Fire 2,124 0.03908% Hopewell Fire District 2,124 0.03908%	Holly Grove Volunteer Fire	7,747	0.14254%
Hope Volunteer Fire 2,124 0.03908% Hopewell Fire District 2,124 0.03908%	Holly Grove Volunteer Police	1,369	0.02519%
Hope Volunteer Fire 2,124 0.03908% Hopewell Fire District 2,124 0.03908%	-		0.09032%
Hopewell Fire District 2,124 0.03908%	Hope Volunteer Fire	2,124	0.03908%
	Hopewell Fire District	2,124	0.03908%
	Horatio Volunteer Fire	14,089	0.25923%

Determined Employer Employe		Actuarially	
Employer Contributions Percentage Horseshoe Lake Volunteer Fire 9,204 0.16935% Hot Springs Village Volunteer 7,747 0.14254% Hoxie Volunteer Fire 11,924 0.02703% Hughes Volunteer Police 1,469 0.02703% Hughes Volunteer Police 30 0.00053% Humphrey Volunteer Police 5 0.00000% Huntington Volunteer Fire 5,753 0.10582% Huntington Volunteer Fire 5,753 0.10582% Huntington Volunteer Fire 12,071 0.00000% Huntsville Volunteer Fire 11,771 0.22210% Huntsville Volunteer Fire 11,771 0.21658% Imboden Volunteer Fire 11,771 0.21658% Imboden Volunteer Fire 11,387 0.00900% Inspiration Point Rural Fire Protection District 11,387 0.00900% Inspiration Point Rural Fire Protection District 11,387 0.00900% Johnson County Rid #1 5,540 0.11930% Johnson County Rid #1 5,540 0.11930% <td< th=""><th></th><th>Determined</th><th>Employer</th></td<>		Determined	Employer
Horseshoe Lake Volunteer Fire \$ 9,204 0.16935% Hof Springs Village Volunteer 7,747 0.14254% Hoxie Volunteer Fire 11,924 0.21940% Hoxie Volunteer Folice 1,469 0.02703% Hughes Volunteer Fire 7,121 0.13102% Hughes Volunteer Fire 30 0.00055% Humphrey Volunteer Fire 8,496 0.15632% Humphrey Volunteer Fire 5,753 0.10582% Humphrey Volunteer Fire 5,753 0.10582% Huntington Volunteer Fire 12,071 0.22210% Huntsville Volunteer Fire 12,071 0.22210% Huntsville Volunteer Fire 11,771 0.21658% Huntington 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% Johnson County Rid #1 5,540 0.10193% Johnson County Rid #2 4,986 0.09174% Johnson County Rid #4 8,496 0.15632% Johnson County Rid #5 7,753 0.14265% Johnson County Rid #8 15,541 0.28595% Johnson County		Employer	Allocation
Hot Springs Village Volunteer Fire 7,747 0.14254/0 Hoxie Volunteer Folice 11,924 0.21940/0 Hoxie Volunteer Police 1,469 0.02703/0 Hughes Volunteer Fire 7,121 0.13102/0 Hughes Volunteer Police 30 0.00000/5 Humphrey Volunteer Fire 8,496 0.15632/0 Huntington Volunteer Police - 0.00000/0 Huntington Volunteer Police 5,533 0.10858/0 Huntington Volunteer Police 5,629 0.10357/0 Huntington Volunteer Police 5,629 0.10357/0 Huntington Volunteer Fire 11,771 0.21658/0 Imboden Volunteer Fire 11,299 0.20790/0 Inspiration Point Rural Fire Protection District 11,329 0.20951/0 Inspiration Point Rural Fire Protection District 6,962 0.12810/0 Johnson Area Volunteer Fire 6,962 0.12810/0 Johnson County Rid #1 5,540 0.01193/0 Johnson County Rid #2 4,986 0.0193/0 Johnson County Rid #3 5,541 0.2271/0 <th>Employer</th> <th>Contributions</th> <th>Percentage</th>	Employer	Contributions	Percentage
Hot Springs Village Volunteer Fire 11,924 0.21940% Hoxie Volunteer Folice 1,469 0.02703% Hughes Volunteer Fire 7,121 0.13102% Hughes Volunteer Folice 30 0.00055% Humphrey Volunteer Fire 8,496 0.15632% Humphrey Volunteer Police - 0.00000% Huntington Volunteer Fire 5,753 0.10885% Huntington Volunteer Fire 12,071 0.2210% Huntsville Volunteer Fire 11,271 0.2210% Huntsville Volunteer Fire 11,771 0.21658% Imboden Volunteer Fire 11,771 0.21658% Imboden Volunteer Fire 11,299 0.20790% Inspiration Point Rural Fire Protection District 11,387 0.2091% Ione Community Fire 4,248 0.07816% Johnson Area Volunteer Fire 1 0.00000% Johnson County Rid #1 5,540 0.10193% Johnson County Rid #2 4,986 0.01748 Johnson County Rid #3 7,753 0.14265% Johnson County Rid #3			
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% Huntsville Volunteer Fire 12,071 0.22210% Huntsville Volunteer Fire 11,771 0.22210% Huntsville Volunteer Fire 11,771 0.21658% Imboden 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 0.07810% Johnson Area Volunteer Fire 6,962 0.12810% Johnson County Rid #1 5,540 0.10193% Johnson County Rid #2 4,986 0.01748 Johnson County Rid #3 15,541 0.28597% Johnson County Rid #4 8	Horseshoe Lake Volunteer Fire	\$ 9,20	4 0.16935%
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 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 4,248 0.07816% Johnson Area Volunteer Fire - 0.00000% Johnson County Rid #1 5,540 0.10193% Johnson County Rid #2 4,986 0.01746 Johnson County Rid #3 7,753 0.14265% Johnson County Rid #3 1,541 0.28595% Johnson Volunteer Fire 11,800	Hot Springs Village Volunteer	7,74	7 0.14254%
Hughes Volunteer Fire 7,121 0.13102% Hughes Volunteer Police 30 0.00055% Humphrey Volunteer Fire 8,496 0.15632% Huntington Volunteer Police - 0.00000% Huntington Volunteer Fire 5,753 0.10583% Huntington Volunteer Folice - 0.00000% Huntsville Volunteer Fire 12,071 0.22210% Huttig Volunteer Fire 11,771 0.21658% Imbodien Volunteer Fire 11,299 0.20790% Inspiration Point Rural Fire Protection District 11,387 0.20951% Inspiration Point Rural Fire Protection District 11,387 0.20951% Inspiration Point Rural Fire Protection District 11,387 0.20951% Jone Community Fire 4,248 0.07816% Jasper Volunteer Fire 4,248 0.07816% Johnson County Rid #1 5,540 0.10193% Johnson County Rid #2 4,986 0.09174% Johnson County Rid #3 1,753 0.14265% Johnson County Rid #3 1,541 0.28595% <	Hoxie Volunteer Fire	11,92	4 0.21940%
Hughes Volunteer Police 8,496 0.15632% Humphrey Volunteer Fire 8,496 0.15632% Humphrey Volunteer Police - 0.00000% Huntington Volunteer Fire 5,753 0.10583% Huntsville Volunteer Fire 12,071 0.22210% Huntsville Volunteer Police 5,629 0.10357% Huttig Volunteer Fire 11,771 0.21688% 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 0.0193% Johnson County Rfd #2 4,986 0.09174% Johnson County Rfd #3 7,753 0.14265% Johnson County Rfd #8 15,541 0.28570 Johnson County Rfd #8 15,541 0.28570 Johnson Volunteer Fire 10,709 0.19704 Jones boro Volunteer Fire 10,7	Hoxie Volunteer Police	1,46	9 0.02703%
Humphrey Volunteer Fire 8,496 0.15632% Humphrey Volunteer Police - 0.00000% Huntington Volunteer Fire 5,753 0.10585% Huntsville Volunteer Fire 12,071 0.20200% Huntsville Volunteer Fire 11,771 0.21658% 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 6,962 0.12810% Johnson County Rfd #1 5,540 0.10193% Johnson County Rfd #2 4,986 0.09174% Johnson County Rfd #3 7,753 0.14265% Johnson County Rfd #8 15,541 0.28597% Johnson County Rfd #8 15,541 0.28597% Johnson Volunteer Fire 11,800 0.21711% Joiner Volunteer Fire 10,707 0.1932% Joues born Volunteer Fire <th< td=""><td>Hughes Volunteer Fire</td><td>7,12</td><td>0.13102%</td></th<>	Hughes Volunteer Fire	7,12	0.13102%
Humphrey Volunteer Police - 0.00000% Huntington Volunteer Fire 5,753 0.10585% Huntington Volunteer Police - 0.00000% Huntsville Volunteer Fire 12,071 0.22210% Huttsville Volunteer Police 5,629 0.10357% Huttig Volunteer Fire 11,299 0.20790% Imboden Volunteer Fire 11,299 0.20991% 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 Rid #1 5,540 0.10193% Johnson County Rid #2 4,986 0.09174% Johnson County Rid #3 8,496 0.15632% Johnson County Rid #4 8,496 0.15632% Johnson County Rid #8 15,541 0.28595% Johnson County Rid #8 15,541 0.28595% Johnson Volunteer Fire 11,800 0.21711% Jones boro Volunteer Fire 10	Hughes Volunteer Police	3	0.00055%
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 Rid #1 5,540 0.10193% Johnson County Rid #2 4,986 0.09174% Johnson County Rid #3 4,946 0.15632% Johnson County Rid #4 8,496 0.15632% Johnson County Rid #8 15,541 0.28595% Johnson Volunteer Fire 11,800 0.21711% Jonier Volunteer Fire 10,709 0.19704% Judsonia Volunteer Fire 10,773 0.19802% Judsonia Volunteer Fire 9	Humphrey Volunteer Fire	8,49	6 0.15632%
Huntington Volunteer Police - 0.00000% Huntsville Volunteer Fire 12,071 0.22210% Huntsville 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 0.0193% Johnson County Rfd #2 4,986 0.09174% Johnson County Rfd #3 7,753 0.14265% Johnson County Rfd #4 8,496 0.15632% Johnson County Rfd #8 15,541 0.28595% Johnson County Rfd #8 15,541 0.28595% Johnson Volunteer Fire 9,877 0.18173% Jonesboro Volunteer Fire 10,709 0.19704% Judsonia Volunteer Fire 10,709 0.19704% Junction City Volunteer Fire 708 0.01303% Keiser Volunteer Fire 6,	Humphrey Volunteer Police		- 0.00000%
Huntsville Volunteer Fire 12,071 0.22210% Huntsville Volunteer Folice 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 #3 7,753 0.14265% Johnson County Rfd #4 8,496 0.15632% Johnson County Rfd #8 15,541 0.28595% Johnson County Rfd #8 15,541 0.28595% Johnson Volunteer Fire 9,877 0.18173% Jones Volunteer Fire 10,709 0.19704% Judsonia Volunteer Police 962 0.01770% Judsonia Volunteer Fire 10,709 0.19802% Junction City Volunteer Fire 9	Huntington Volunteer Fire	5,75	3 0.10585%
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 - 0.0000% Johnson County Rid #1 5,540 0.10193% Johnson County Rid #2 4,986 0.09174% Johnson County Rid #4 8,496 0.15632% Johnson County Rid #5 7,753 0.14265% Johnson County Rid #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% Joglin Volunteer Fire 10,773 0.19822% Judsonia Volunteer Fire 9,723 0.1780% Junction City Volunteer Fire 6,791 0.12495% Keiser Volunteer Fire 9,853 </td <td>Huntington Volunteer Police</td> <td></td> <td>- 0.00000%</td>	Huntington Volunteer Police		- 0.00000%
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 Rid #1 5,540 0.10193% Johnson County Rid #2 4,986 0.09174% Johnson County Rid #4 8,496 0.15632% Johnson County Rid #5 7,753 0.14265% Johnson County Rid #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 9,62 0.01770% Junction City Volunteer Fire 9,723 0.17890% Keiser Volunteer Fire 6,791 0.12495% Kensett Volunteer Fire 9,853	Huntsville Volunteer Fire	12,07	0.22210%
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 Rid #1 5,540 0.10193% Johnson County Rid #2 4,986 0.09174% Johnson County Rid #5 7,753 0.14265% Johnson County Rid #7 7,080 0.13027% Johnson County Rid #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% Keiser Volunteer Fire 6,791 0.12495% Kensett Volunteer Fire 9,853 <td>Huntsville Volunteer Police</td> <td>5,62</td> <td>.9 0.10357%</td>	Huntsville Volunteer Police	5,62	.9 0.10357%
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 Rid #1 5,540 0.10193% Johnson County Rid #2 4,986 0.09174% Johnson County Rid #4 8,496 0.15632% Johnson County Rid #5 7,753 0.14265% Johnson County Rid #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% Joglin Volunteer Fire 10,709 0.19704% Judsonia Volunteer Fire 10,773 0.19822% Judsonia Volunteer Fire 9,62 0.01770% Junction City Volunteer Fire 9,723 0.17890% Keiser Volunteer Fire 6,791 0.12495% Kensett Volunteer Fire 9,853 0.18129% Kensett Volunteer Fire 5,664	Huttig Volunteer Fire	11,77	0.21658%
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 #3 8,496 0.15632% Johnson County Rfd #5 7,753 0.14265% 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 962 0.01770% Junction City Volunteer Fire 9,723 0.17890% 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%	Imboden Volunteer Fire	11,29	9 0.20790%
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 #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% Keiser Volunteer Fire 9,853 0.18129% Kensett Volunteer Fire 9,853 0.18129% Kensett Volunteer Fire 2,832 0.05211% Keo Volunteer Fire 5,664 0.10421% Keo Volunteer Fire 4,213 0.07752%	Inspiration Point Rural Fire Protection District	11,38	7 0.20951%
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% Junction City Volunteer Police 962 0.01770% Junction City Volunteer Fire 9,723 0.17890% Keiser Volunteer Fire 6,791 0.12495% Kensett Volunteer Fire 9,853 0.18129% Kensett Volunteer Fire 5,664 0.10421% Keo Volunteer Fire 5,664 0.10421% Knoxville Volunteer Fire 4,213 0.07752	Ione Community Fire	4,24	8 0.07816%
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 Fire 5,664 0.10421% Keo Volunteer Fire 4,213 0.07752%	Jasper Volunteer Fire	6,96	0.12810%
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 Fire 5,664 0.10421% Keo Volunteer Fire 4,213 0.07752%	Johnson Area Volunteer Fire		- 0.00000%
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% 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%	Johnson County Rfd #1	5,54	0.10193%
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% Junction City Volunteer Police 962 0.01770% Junction City Volunteer Fire 9,723 0.17890% 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% Keo Volunteer Fire 4,213 0.07752%	Johnson County Rfd #2	4,98	6 0.09174%
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% Junction City Volunteer Fire 962 0.01770% Junction City Volunteer Fire 9,723 0.17890% 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% Keo Volunteer Fire 4,213 0.07752%	Johnson County Rfd #4	8,49	6 0.15632%
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%	Johnson County Rfd #5	7,75	3 0.14265%
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%	Johnson County Rfd #7	7,08	0.13027%
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 Police 2,832 0.05211% Keo Volunteer Fire 5,664 0.10421% Knoxville Volunteer Fire 4,213 0.07752%	Johnson County Rfd #8	15,54	0.28595%
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%	Johnson Volunteer Fire	11,80	0.21711%
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%	Joiner Volunteer Fire	9,87	7 0.18173%
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%	Jones boro Volunteer Police	70	8 0.01303%
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%	Joplin Volunteer Fire	10,70	9 0.19704%
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%	Judsonia Volunteer Fire	10,77	3 0.19822%
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%	Judsonia Volunteer Police	96	0.01770%
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%	Junction City Volunteer Fire	9,72	.3 0.17890%
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%	Junction City Volunteer Police	70	0.01303%
Kensett Volunteer Police 2,832 0.05211% Keo Volunteer Fire 5,664 0.10421% Knoxville Volunteer Fire 4,213 0.07752%	Keiser Volunteer Fire	6,79	0.12495%
Keo Volunteer Fire 5,664 0.10421% Knoxville Volunteer Fire 4,213 0.07752%	Kensett Volunteer Fire	9,85	3 0.18129%
Knoxville Volunteer Fire 4,213 0.07752%	Kensett Volunteer Police	2,83	2 0.05211%
, -	Keo Volunteer Fire	5,66	0.10421%
	Knoxville Volunteer Fire	4,21	3 0.07752%
	Krooked Kreek Volunteer Fire	14,03	0.25814%

Employer Employer Employer 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 Manilton Volunteer Fire 17,183 0.32904% Lake Village Volunteer Fire 14,868 0.27356% Lake Village Volunteer Police 65 0.00120% Lakeview Volunteer Police 2,130 0.03919% Lakeview Volunteer Fire 9,888 0.18193% Lawaca Volunteer Fire 9,888 0.18193% Lavaca Volunteer Fire 9,334 0.17174% Lavaca Volunteer Fire 9,334 0.17174% Lavaca Volunteer Fire 8,484 0.15610% Lavaca Volunteer Fire 8,484 0.15610% Lachville Volunteer Fire 8,484 0.15610% Lachville Volunteer Fire 8,484 0.15610% Leachville Volunteer Fire 8,496 0.15622% Lepanto Volunteer Fire 14,802 0.24793% Lewis ville		Actuarially	
Employer Contributions 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% Lake Village Volunteer Police 2,130 0.03919% Lamar Volunteer Police 2,130 0.03919% Lamar Volunteer Fire 9,888 0.18193% Lavaca Volunteer Fire 9,204 0.16935% Lavaca Volunteer Fire 9,334 0.17174% Lavaca Volunteer Police 2,773 0.05102% Lavaca Volunteer Fire 4,484 0.15610% Lazy Acres Volunteer Fire 4,484 0.07816% Leachville Volunteer Fire 4,348 0.07816% Leachville Volunteer Fire 8,496 0.15632% Leyis ville Vol		Determined	Employer
Lake City Volunteer Fire \$ 14,142 0.26021% Lake Hamilton Fire Protection District 15,057 0.27704% Lake Hamilton Volunteer Fire - 0.00000% Lake Mamilton Volunteer Fire 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% Lake Village Volunteer Fire 9,888 0.18193% Lamar Volunteer Fire 9,888 0.18193% Lamar Volunteer Fire 9,888 0.18193% Lavaca Volunteer Fire 9,334 0.17174% Lavaca Volunteer Fire 9,334 0.17174% Lavaca Volunteer Fire 8,484 0.15610% Lazy Acres Volunteer Fire 4,248 0.07816% Leachville Volunteer Fire 4,248 0.07816% Lead Hill Volunteer Fire 4,489 0.15632% Leaphroule Volunteer Fire 4,490 0.15632% Lewis ville Volunteer Fire 14,160 0.20954% Lewi		Employer	Allocation
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 17,115 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 9,888 0.18193% Lavaca Volunteer Fire 9,334 0.17174% Lavaca Volunteer Fire 8,484 0.15610% Lazy Acres Volunteer Fire 4,248 0.07810% Lacachville Volunteer Fire 13,476 0.24795% Leachville Volunteer Fire 8,496 0.15632% Lepanto Volunteer Fire 8,496 0.15632% Lepanto Volunteer Fire 8,526 0.15667% Lewisville Volunteer Fire 14,160 0.26054% Lewisville Volunteer Fire 16,290 0.29973% Lincoln Vol	Employer	Contributions	Percentage
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 17,115 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 9,888 0.18193% Lavaca Volunteer Fire 9,334 0.17174% Lavaca Volunteer Fire 8,484 0.15610% Lazy Acres Volunteer Fire 4,248 0.07810% Lazy Acres Volunteer Fire 13,476 0.24795% Leach ville Volunteer Fire 14,892 0.27400% Leach ville Volunteer Fire 8,496 0.15632% Lepanto Volunteer Fire 8,526 0.15667% Lewis ville Volunteer Fire 14,160 0.26054% Lewis ville Volunteer Fire 10,20 0.19356% Linco			
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% Lake Village Volunteer Folice 2,130 0.03919% Lamar Volunteer Fire 9,888 0.18193% Lamar Volunteer Fire 9,334 0.17174% Lavaca Volunteer Fire 9,334 0.17174% Lavaca Volunteer Police 2,773 0.05102% Lawson-Urbana Volunteer Fire 4,848 0.07816% Lazy Acres Volunteer Fire 4,248 0.07816% Leachville Volunteer Fire 13,476 0.24795% Leachville Volunteer Fire 14,892 0.27400% Leasile Volunteer Fire 14,892 0.27400% Lesile Volunteer Fire 16,290 0.29973% Lincoln Volunteer Fire 10,520 0.19356% Lincoln Volunteer Fire 10,006 0.18411% Little Flock Volunteer	Lake City Volunteer Fire	\$ 14,142	0.26021%
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% Lamar Volunteer Fire 9,344 0.17174% Lavaca Volunteer Fire 9,334 0.17174% Lavaca Volunteer Fire 8,484 0.15610% Lavaca Volunteer Fire 4,248 0.07816% Lavaca Volunteer Fire 4,248 0.07816% Lavaca Volunteer Fire 4,248 0.07816% Lazy Acres Volunteer Fire 13,476 0.24795% Leachville Volunteer Fire 14,892 0.27400% Leachville Volunteer Fire 8,496 0.15632% Lepanto Volunteer Fire 14,892 0.27400% Lesie Volunteer Fire 10,200 0.2973% Levis ville Volunteer Fire 10,200 0.2973% Lincoln Volunteer Fire	Lake Hamilton Fire Protection District	15,057	0.27704%
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% Lake Village Volunteer Police 2,130 0.03919% Lakeview Volunteer Fire 9,888 0.18193% Lamar Volunteer Fire 9,888 0.18193% Lavaca Volunteer Fire 9,334 0.17174% Lavaca Volunteer Fire 8,484 0.15610% Lawson-Urbana Volunteer Fire 4,248 0.07816% Lach Ville Volunteer Fire 13,476 0.24795% Leach Ville Volunteer Fire 13,476 0.24795% Leach Ville Volunteer Fire 14,892 0.07400% Leasie Volunteer Fire 14,892 0.27400% Lesie Volunteer Fire 14,160 0.26054% Levis Ville Volunteer Fire 16,290 0.29973 Lincoln Volunteer Fire 10,520 0.19356% Lewis Volunteer Fire 10,520 0.19356% Lincoln Volunteer Fire 10,006 0.18411% Little Flock Voluntee	Lake Hamilton Volunteer Fire	-	0.00000%
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 0.17147% Lavaca Volunteer Police 2,773 0.05102% Lavaca Volunteer Fire 8,484 0.156102% Lazy Acres Volunteer Fire 4,248 0.07816% Leachville Volunteer Fire 13,476 0.24795% Leachville Volunteer Fire 8,496 0.15632% Lepanto Volunteer Fire 14,892 0.27400% Leslie Volunteer Fire 14,160 0.26054% Lewis ville Volunteer Fire 16,290 0.29973% Lincoln Volunteer Fire 10,520 0.19356% Lincoln Volunteer Fire 10,006 0.18411% Lincoln Volunteer Fire 10,006 0.18411% Lincoln Volunteer Fire 13,641 0.25099% Linckesburg Volunteer Fire 13,64	Lake Maumelle Area RFD	17,883	0.32904%
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% Lead Hill Volunteer Fire 8,496 0.15632% Lepanto Volunteer Fire 14,892 0.27400% Leslie Volunteer Fire 14,892 0.27400% Lesliv Volunteer Fire 14,160 0.26054% Lewis ville Volunteer Fire 16,290 0.29973% Lincoln Volunteer Fire 10,520 0.19356% Lincoln Volunteer Fire 10,006 0.18411% Little Flock Volunteer Fire 7,947 0.14622% Little Flock Volunteer Fire 13,641 0.25099% Lowel Volunteer Fire 13,	Lake Norrell Area Fire Protection District	7,115	0.13091%
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 Fire 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% Leach Wille Volunteer Fire 8,496 0.15632% Lead Hill Volunteer Fire 4,489 0.15632% Lepanto Volunteer Fire 14,892 0.27400% Leslie Volunteer Fire 14,160 0.26054% Lewis ville Volunteer Fire 16,290 0.29973% Lincoln Volunteer Fire 10,200 0.19356% Liberty Volunteer Fire 10,200 0.19356% Lincoln Volunteer Fire 10,000 0.18411% Little Flock Volunteer Fire 10,000 0.18411% Little Flock Volunteer Fire 13,641 0.25099% Lockesburg Volunteer Fire <t< td=""><td>Lake Village Volunteer Fire</td><td>14,868</td><td>0.27356%</td></t<>	Lake Village Volunteer Fire	14,868	0.27356%
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% Leach Hill Volunteer Fire 8,496 0.15632% Lead Hill Volunteer Fire 4,892 0.27400% Lead Hill Volunteer Fire 14,892 0.27400% Leal Leslie Volunteer Fire 14,892 0.27400% Leslie Volunteer Fire 14,60 0.26054% Lewis ville Volunteer Fire 16,290 0.29973% Lincoln Volunteer Fire 10,520 0.19356% Lincoln Volunteer Fire 10,006 0.18411% Little Flock Volunteer Fire 10,006 0.18411% Little Flock Volunteer Fire 13,641 0.25099% Lockesburg Volunteer Fire 14,355 0.26412% Lone Rock Volunteer Fire	Lake Village Volunteer Police	65	0.00120%
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% Leach Ville Volunteer Fire 13,476 0.24795% Lead Hill Volunteer Fire 4,892 0.15632% Lepanto Volunteer Fire 14,892 0.27400% Leslie Volunteer Fire 14,160 0.26054% Lewis ville Volunteer Fire 16,290 0.29973% Liberty Volunteer Fire 16,290 0.29973% Lincoln Volunteer Fire 10,520 0.19356% Lincoln Volunteer Fire 10,006 0.18411% Little Flock Volunteer Fire 10,006 0.18411% Little Flock Volunteer Fire 13,641 0.25099% Lonkesburg Volunteer Fire 13,641 0.25099% Lonke Volunteer Fire 14,355 0.26412% Lone Rock Volunteer Fire	Lakeview Volunteer Police	2,130	0.03919%
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 Fire 8,496 0.15632% Lead Hill Volunteer Fire 14,892 0.27400% Les lie Volunteer Fire 14,892 0.27400% Les lie Volunteer Fire 14,160 0.26054% Lewisville Volunteer Fire 16,290 0.29973% Lincoln Volunteer Fire 10,520 0.19356% Lincoln Volunteer Fire 10,520 0.19356% Lincoln Volunteer Police 6,343 0.11671% Lincoln Volunteer Fire 10,006 0.18411% Little Flock Volunteer Fire 7,947 0.14622% Lockesburg Volunteer Fire 13,641 0.25099% Long Rock Volunteer Fire 13,641 0.25099% Long Rock Volunteer Fire 6,360 0.11702% Long Rock Volunteer Fire	Lamar Volunteer Fire	9,888	0.18193%
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 14,160 0.26054% Lewisville Volunteer Fire 16,290 0.29973% Lincoln Volunteer Fire 10,520 0.19356% Lincoln Volunteer Fire 10,006 0.18411% Linwood-Moscow Volunteer Fire 10,006 0.18411% Little Flock Volunteer Fire 13,641 0.25099% Lickesburg Volunteer Fire 13,641 0.25099% London Rural Volunteer Fire 15,576 0.28659% Long Rock Volunteer Fire 15,576 0.28659% Louann Volunteer Fire 7,080 0.13027% Lowell Volunteer Fire 7,080 0.13027% Lowell Volunteer Fire	Landis Volunteer Fire	9,204	0.16935%
Lawson-Urbana Volunteer Fire 8,484 0.15610% Lazy Acres Volunteer Fire 4,248 0.07816% Leachville Volunteer Fire 13,476 0.24795% Leach ville Volunteer Police - 0.00000% Lead Hill Volunteer Fire 8,496 0.15632% Lepanto Volunteer Fire 14,892 0.27400% Leslie Volunteer Fire 14,160 0.26054% Liberty Volunteer Fire 16,290 0.29973% Lincoln Volunteer Fire 10,520 0.19356% Lincoln Volunteer Fire 10,006 0.18411% Little Flock Volunteer Fire 10,006 0.18411% Little Flock Volunteer Fire 7,947 0.14622% Little Flock Volunteer Fire 13,641 0.25099% Lockesburg Volunteer Fire 13,641 0.25099% Lone Rock Volunteer Fire 6,360 0.11702% Lone Rock Volunteer Fire 15,576 0.28659% Louwell Volunteer Fire 7,080 0.13027% Lowell Volunteer Fire 7,788 0.14329% Luxora Volunteer Fire	Lavaca Volunteer Fire	9,334	0.17174%
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 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 Fire 13,641 0.25099% Lockesburg Volunteer Fire 13,641 0.25099% Lone Rock Volunteer Fire 6,360 0.11702% Lone Rock Volunteer Fire 6,360 0.11702% Lowell Volunteer Fire 7,080 0.13027% Lowell Volunteer Fire 7,080 0.13027% Lowell Volunteer Fire 7,788 0.14329% Luxora Volunteer Fire 2	Lavaca Volunteer Police	2,773	0.05102%
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 14,160 0.26054% Lewisville 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 Fire 13,641 0.25099% Lockesburg Volunteer Fire 14,355 0.26412% Lone Rock Volunteer Fire 14,355 0.26412% Lone Rock Volunteer Fire 6,360 0.11702% Lonoke Volunteer Fire 7,080 0.13027% Lowell Volunteer Fire 7,080 0.1347% Lowell Volunteer Fire 7,788 0.04329% Luxora Volunteer Fire 2,269 0.17054% Luxora Volunteer Fire 2,	Lawson-Urbana Volunteer Fire	8,484	0.15610%
Leachville Volunteer Police - 0.00000% Lead Hill Volunteer Fire 8,496 0.15632% Lepanto Volunteer Fire 14,892 0.27400% Leslie Volunteer Fire 14,160 0.26054% Lewis ville Volunteer Fire 16,290 0.29973% Liberty Volunteer Fire 10,520 0.19356% 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 Fire 13,641 0.25099% Lockesburg Volunteer Fire 14,355 0.26412% Lone Rock Volunteer Fire 14,355 0.26412% Lone Rock Volunteer Fire 15,576 0.28659% Louann Volunteer Fire 7,080 0.13027% Lowell Volunteer Fire 7,280 0.13027% Lowell Volunteer Fire 7,788 0.14329% Luxora Volunteer Fire 2,838 0.052229% Luxora Volunteer Fire 7	Lazy Acres Volunteer Fire	4,248	0.07816%
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% Loneke Volunteer Fire 7,080 0.13027% Lowell Volunteer Fire 7,080 0.13027% Lowell Volunteer Fire 7,788 0.14329% Lynne Volunteer Fire 9,269 0.17054% Magazine Volunteer Fire 8,449 0.15546%	Leachville Volunteer Fire	13,476	0.24795%
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% Loneke Volunteer Fire 15,576 0.28659% Lowell Volunteer Fire 7,080 0.13027% Lowell Volunteer Fire 7,788 0.14329% Lynne Volunteer Fire 9,269 0.17054% Magazine Volunteer Fire 8,449 0.15546%	Leachville Volunteer Police	-	0.00000%
Leslie Volunteer Fire 8,526 0.15687% Lewis ville 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 Police 2,838 0.05222% Luxora Volunteer Fire 7,788 0.14329% Lynne Volunteer Fire 9,269 0.17054% Magazine Volunteer Fire 8,449 0.15546%	Lead Hill Volunteer Fire	8,496	0.15632%
Lewis ville 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 7,080 0.13027% Lowell Volunteer Police 2,838 0.05222% Luxora Volunteer Fire 7,788 0.14329% Lynne Volunteer Fire 9,269 0.17054% Magazine Volunteer Fire 8,449 0.03908%	Lepanto Volunteer Fire	14,892	0.27400%
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 7,32 0.01347% Lowell Volunteer Fire 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%	Leslie Volunteer Fire	8,526	0.15687%
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% Lowell Volunteer Fire 7,080 0.13027% Lowell Volunteer Fire 7,28 0.01347% Lowell 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%	Lewis ville Volunteer Fire	14,160	0.26054%
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 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%	Liberty Volunteer Fire	16,290	0.29973%
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%	Lincoln Volunteer Fire	10,520	0.19356%
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%	Lincoln Volunteer Police	6,343	0.11671%
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%	Linwood-Moscow Volunteer Fire	10,006	0.18411%
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%	Little Flock Volunteer Fire	7,947	0.14622%
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%	Little Flock Volunteer Police	773	0.01422%
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%	Lockesburg Volunteer Fire	13,641	0.25099%
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%	London Rural Volunteer Fire	14,355	0.26412%
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%	Lone Rock Volunteer Fire	6,360	0.11702%
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%	Lonoke Volunteer Fire	15,576	0.28659%
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%	Louann Volunteer Fire	7,080	0.13027%
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%	Lowell Volunteer Fire	732	0.01347%
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%	Lowell Volunteer Police	2,838	0.05222%
Lynne Volunteer Fire 9,269 0.17054% Magazine Volunteer Fire 2,124 0.03908% Magnet Cove Volunteer Fire 8,449 0.15546%	Luxora Volunteer Fire	7,788	0.14329%
Magazine Volunteer Fire 2,124 0.03908% Magnet Cove Volunteer Fire 8,449 0.15546%	Lynne Volunteer Fire		0.17054%
Magnet Cove Volunteer Fire 8,449 0.15546%	Magazine Volunteer Fire		0.03908%
•	•		0.15546%
			0.10335%

	Actuarially	
	Determined	Employer
	Employer	Allocation
Employer	Contributions	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%
Mans field Volunteer Fire	7,098	0.13060%
Mans field 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%
McCrory Volunteer Fire	16,927	0.31145%
McCrory 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%
WIGHTOSC VOIGHTCCI FILC	4,7/4	0.0713270

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
F-92		
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%
Morriston 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%
Norfork 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%

Employer Employer Employer Employer Allocation 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 Folice 1,345 0.02475% Oppelo Volunteer Fire 10,006 0.18411% Oppelo Volunteer Fire 10,006 0.18411% Oppelo Volunteer Fire 3,575 0.06578% Osceola Volunteer Folice 4,189 0.07708% Osceola Volunteer Fire 5,540 0.10193% Osceola Volunteer Fire 5,540 0.10193% Ozark Volunteer Fire 5,540 0.10193% Ozark Volunteer Fire 12,101 0.22564% Ozark Volunteer Fire 19,311 0.35531% Pangburn Volunteer Fire 6,49 0.01270% Paragould Volunteer Fire 5,623 0.01366% Paragould Volunteer Fire 9,10 0.16762% Parks Volunteer Fire 9,11 0.16762%		Actuarially	
Employer Contributions 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 Fire 3,575 0.06578% Osceola Volunteer Fire 3,575 0.06578% Osceola Volunteer Fire 5,540 0.11093% Oscey Volunteer Fire 5,540 0.10193% Ozark Volunteer Fire 12,101 0.22265% Ozark Volunteer Fire 19,311 0.35531% Pangbum Volunteer Fire 640 0.07838% Pargould Volunteer Fire 6449 0.11866% Pargould Volunteer Fire 1,2012 0.22101% Pargould Volunteer Fire 9,110 0.16762% Parks Volunteer Fire 9,110 0.16762% Parks Volunteer Fire 9,110 0.16762% <th></th> <th>Determined</th> <th>Employer</th>		Determined	Employer
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 Folice 4,189 0.07708% Osceola Volunteer Fire 5,540 0.10193% Oxark Volunteer Fire 12,101 0.22265% Ozark Volunteer Fire 12,210 0.22265% Ozark Volunteer Fire 19,311 0.35531% Pangbum Volunteer Folice 690 0.01270% Paragould Volunteer Fire 6,449 0.11866% Paragould Volunteer Fire 12,012 0.22101% Parksi Volunteer Fire 12,012 0.22101% Parksi Volunteer Fire 9,110 0.16762% Parksi Volunteer Fire 9,198		Employer	Allocation
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 13,45 0.02475% Oppelo Volunteer Fire 10,006 0.18411% Oppelo Volunteer Fire 3,575 0.06578% Osceola Volunteer Fire 3,575 0.06578% Osceola Volunteer Fire 4,189 0.07708 Osceola Volunteer Fire 5,540 0.1193% Osceola Volunteer Fire 5,540 0.10193% Osceola Volunteer Fire 12,101 0.22265% Ozark Volunteer Fire 12,101 0.22265% Ozark Volunteer Fire 19,311 0.3531% Pangbum Volunteer Fire 6,449 0.01270% Paragould Volunteer Fire 6,449 0.11866% Paris Volunteer Fire 12,012 0.22101% Park Volunteer Fire 9,110 0.16762% Parks Volunteer Fire 5,83 0.10500% Patterson Volunteer Fire 3,80 0.06518%	Employer	Contributions	Percentage
Oak Grove Volunteer Fire 5,540 0.10193% Oil Trough Volunteer Fire 10,679 0.1964% Ola Volunteer Fire 7,788 0.1432% Ola Volunteer Police 13,45 0.02475% Oppelo Volunteer Fire 10,006 0.18411% Oppelo Volunteer Fire 35,75 0.06578% Osceola Volunteer Fire 3,575 0.06578% Osceola Volunteer Fire 4,189 0.07708% Osceola Volunteer Fire 4,189 0.07083% Osceola Volunteer Fire 4,189 0.07083% Osceola Volunteer Fire 4,260 0.07838% Osceola Volunteer Fire 4,260 0.07838% Parl Solunteer Fire 9,311 0.355316 Pangould Volunteer Fire 6,449 0.11866% Parl Solunteer Fire 9,110 0.16762%			
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% Oachita Co FD #1 8,508 0.15644% Oxark Volunteer Fire 5,540 0.10193% Ozark Volunteer Fire 12,101 0.22265% Ozark Volunteer Police 4,260 0.07838% Pangbum Volunteer Fire 19,311 0.35531% Pangbum Volunteer Police 690 0.01270% Paragould Volunteer Police 6,649 0.11866% Paragould Volunteer Police 9,110 0.16762% Paris Volunteer Fire 9,110 0.16762% Parkin Volunteer Fire 9,110 0.16762% Patters on Volunteer Fire 9,98 0.16924% Peta Ridge Volunteer Fire 30,037 0.55266%	Oak Grove Fire Protection Dist. #25	\$ 9,900	0.18215%
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 Police 3,575 0.065788% 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% Pangbum Volunteer Fire 19,311 0.35531% Pangbum Volunteer Police 6,449 0.11866% Paragould Volunteer Fire 6,449 0.11866% Paragould Volunteer Fire 9,110 0.16762% Parks Volunteer Fire 9,110 0.16762% Parks Volunteer Fire 9,110 0.16762% Patterson Volunteer Fire 9,18 0.16924% Patterson Volunteer Fire 9,18 0.16924% Pea Ridge Volunteer Police 1,410 0.02594%	Oak Grove Volunteer Fire	5,540	0.10193%
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% Okey Volunteer Fire 5,540 0.10193% Ozark Volunteer Police 4,260 0.07838% Pangbum Volunteer Fire 19,311 0.35534% Pangbum Volunteer Police 690 0.01270% Paragould Volunteer Fire 6,449 0.11866% Paragould Volunteer Fire 5,623 0.00346% Paris Volunteer Fire 9,110 0.16762% Parkin Volunteer Fire 9,110 0.16762% Parkin Volunteer Fire 9,198 0.16924% Patterson Volunteer Fire 9,198 0.16924% Patterson Volunteer Fire 9,198 0.16924% Pea Ridge Volunteer Fire 9,198 0.16924% Pea Ridge Volunteer Fire 9,81 0.14286%	Oil Trough Volunteer Fire	10,679	0.19649%
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% Osceola Volunteer Police 4,189 0.07708% Oxley Volunteer Fire 5,540 0.10193% Ozark Volunteer Fire 12,101 0.22265% Ozark Volunteer Police 4,260 0.07838% Pangbum Volunteer Fire 19,311 0.35531% Pangbum Volunteer Police 690 0.01270% Paragould Volunteer Fire 6,449 0.11866% Paragould Volunteer Fire 12,012 0.22101% Parkin Volunteer Fire 12,012 0.22101% Parkin Volunteer Fire 9,110 0.16762% Parkin Volunteer Fire 5,788 0.10650% Patters on Volunteer Fire 9,198 0.16924% Patters on Volunteer Fire 9,198 0.16924% Pea Ridge Volunteer Fire 9,369 0.75266% Pea Ridge Volunteer Fire 9,369 0.	Ola Volunteer Fire	7,788	0.14329%
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% Pangbum Volunteer Fire 19,311 0.35531% Pangbum Volunteer Police 690 0.01270% Paragould Volunteer Fire 6,449 0.11866% Paragould Volunteer Fire 12,012 0.22101% Parkin Volunteer Fire 12,012 0.21101 Parkin Volunteer Fire 9,110 0.16762% Parkin Volunteer Fire 5,788 0.10650% Patters on Volunteer Fire 9,198 0.16924% Patters on Volunteer Fire 9,198 0.16924% Pea Ridge Volunteer Fire 1,345 0.02475% Pea Ridge Volunteer Fire 19,673 0.5266% Pearry ville Volunteer Fire 15,611 0.28	Ola Volunteer Police	1,345	0.02475%
Osceola Volunteer Fire 3,575 0.06578% Osceola Volunteer Police 4,189 0.07708% Ouachita Co FD #1 8,508 0.15654% Odey Volunteer Fire 5,540 0.10193% Ozark Volunteer Police 4,260 0.07838% Ozark Volunteer Police 4,260 0.07838% Pangbum Volunteer Police 690 0.01270% Paragould Volunteer Fire 6,449 0.11866% Paragould Volunteer Fire 12,012 0.22101% Paris Volunteer Fire 12,012 0.22101% Parkin Volunteer Fire 9,110 0.16762% Parks Volunteer Fire 9,110 0.16762% Parks Volunteer Fire 9,18 0.10600% Patterson Volunteer Fire 9,18 0.16924% Patterson Volunteer Fire 30,037 0.55266% Pea Ridge Volunteer Fire 30,037 0.55266% Pea Ridge Volunteer Fire 1,345 0.02475% Peel Volunteer Fire 9,818 0.18050% Pine Bluff Volunteer Fire 3,540 0.06513%	Oppelo Volunteer Fire	10,006	0.18411%
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 Fire 12,012 0.22101% Paris Volunteer Fire 12,012 0.22101% Parkin Volunteer Fire 9,110 0.16762% Parkin Volunteer Fire 5,788 0.10650% Patters on Volunteer Fire 5,788 0.10650% Patters on Volunteer Police 1,410 0.02594% Pea Ridge Volunteer Fire 30,037 0.55266% Pea Ridge Volunteer Fire 7,764 0.14285% Perryville Volunteer Fire 15,611 0.28723% Priggott Volunteer Fire 3,540 0.06513% Pine Bluff Volunteer Fire 9,369	Oppelo Volunteer Police	708	0.01303%
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% Pangbum Volunteer Fire 19,311 0.35531% Pangbum Volunteer Police 690 0.01270% Paragould Volunteer Fire 6,449 0.11866% Paris Volunteer Fire 12,012 0.22101% Parkin Volunteer Fire 12,012 0.22101% Parks Volunteer Fire 9,110 0.16762% Parks Volunteer Fire 5,788 0.10600% Patterson Volunteer Fire 5,788 0.10650% Patterson Volunteer Police 1,410 0.02594% Pea Ridge Volunteer Fire 30,037 0.55266% Pea Ridge Volunteer Fire 7,764 0.14285% Perlyville Volunteer Fire 9,818 0.18065% Prine Bluff Volunteer Fire 9,818 0.18065% Pine Bluff Volunteer Fire 3,540 0.06513% Pine Village Volunteer Fire 19,069 <td< td=""><td>Osceola Volunteer Fire</td><td>3,575</td><td>0.06578%</td></td<>	Osceola Volunteer Fire	3,575	0.06578%
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 Fire 5,623 0.10346% Paris Volunteer Fire 12,012 0.22101% Parkin Volunteer Fire 9,110 0.16762% Parks Volunteer Fire - 0.00000% Patters on Volunteer Fire 9,198 0.16924% Patters on Volunteer Police 1,410 0.02594% Pea Ridge Volunteer Fire 30,037 0.55266% Pea Ridge Volunteer Fire 10,673 0.19638% Peel Volunteer Fire & Rescue 10,673 0.19438% Perryville Volunteer Fire 9,818 0.18056% Pine Bluff Volunteer Fire 15,611 0.28723% Pine Ridge Volunteer Fire 3,540 0.06513% Pine Ridge Volunteer Fire 9,369 <td>Osceola Volunteer Police</td> <td>4,189</td> <td>0.07708%</td>	Osceola Volunteer Police	4,189	0.07708%
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% Parks Volunteer Fire 9,110 0.16762% Parks 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 0.5266% Pea Ridge Volunteer Police 10,673 0.19638% Peerl Volunteer Fire & Rescue 10,673 0.19638% Perryville Volunteer Fire 9,818 0.18065% Piggott Volunteer Fire 9,818 0.18065% Piggott Volunteer Fire 15,611 0.28723% Pine Ridge Volunteer Fire 9,369 0.17238% Pine Ridge Volunteer Fire 19,06	Ouachita Co FD #1	8,508	0.15654%
Ozark Volunteer Police 4,260 0.07838/8 Pangbum Volunteer Fire 19,311 0.35531/8 Pangbum Volunteer Police 690 0.01270/8 Paragould Volunteer Fire 6,449 0.11866/8 Paragould Volunteer Police 5,623 0.10346/8 Paris Volunteer Fire 12,012 0.22101/8 Parkin Volunteer Fire 9,110 0.16762/8 Parks Volunteer Fire 5,788 0.10650/8 Patterson Volunteer Fire 9,198 0.16924/8 Patterson Volunteer Police 1,410 0.02594/8 Pea Ridge Volunteer Fire 30,037 0.55266/8 Pea Ridge Volunteer Police 1,345 0.02475/8 Peel Volunteer Fire & Rescue 10,673 0.19638/8 Perryville Volunteer Fire 9,818 0.1805/8 Piggott Volunteer Fire 15,611 0.28723/8 Pine Bluff Volunteer Fire 3,540 0.06513/8 Pine Village Volunteer Fire 19,069 0.35086/8 Piney Point Volunteer Fire 10,431 0.1919/2 Plainview Volunteer Fi	Oxley Volunteer Fire	5,540	0.10193%
Pangbum Volunteer Fire 19,311 0.35531% Pangbum 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 Fire 9,198 0.16924% Pea Ridge Volunteer Fire 3,037 0.55266% Pea Ridge Volunteer Fire 1,410 0.02594% Peel Volunteer Fire & Rescue 10,673 0.19638% Perryville Volunteer Fire 9,818 0.18065% Piggott Volunteer Fire 9,818 0.18065% Pine Bluff Volunteer Police 4,207 0.07741% Pine Ridge Volunteer Fire 9,369 0.17238% Pine Village Volunteer Fire 19,069 0.35086% Piney Point Volunteer Fire 10	Ozark Volunteer Fire	12,101	0.22265%
Pangbum 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 Fire 10,673 0.19638% Peel Volunteer Fire & Rescue 10,673 0.19638% Perryville Volunteer Fire 9,818 0.18065% Piggott Volunteer Fire 9,818 0.18065% Piggott Volunteer Fire 15,611 0.28723% Pine Bluff Volunteer Fire 3,540 0.06513% Pine Village Volunteer Fire 9,369 0.17238% Pine Village Volunteer Fire 10,431 0.19192% Piney Point Volunteer Fire 13,069	Ozark Volunteer Police	4,260	0.07838%
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 Police 1,345 0.02475% Peal Volunteer Fire & Rescue 10,673 0.19638% Perryville Volunteer Fire & Rescue 9,818 0.18065% Philadelphia Volunteer Fire 9,818 0.18065% Piggott Volunteer Fire 9,818 0.18065% Pine Bluff Volunteer Police 4,207 0.07741% Pine Ridge Volunteer Fire 3,540 0.06513% Pine Village Volunteer Fire 9,369 0.17238% Pine Village Volunteer Fire 10,431 0.19192% Piney Point Volunteer Fire 13,069 0.24046% Plaainview Volunteer	Pangburn Volunteer Fire	19,311	0.35531%
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 Fire 13,45 0.02475% Peel Volunteer Fire & Rescue 10,673 0.19638% Perryville Volunteer Fire 9,818 0.18065% Piggott 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 19,069 0.35086% Piney Ille Volunteer Fire 10,431 0.19122% Plainview Volunteer Fire 13,069 0.24046% Pleasant Plains Volunteer Fire	Pangburn Volunteer Police	690	0.01270%
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 9,369 0.17238% Pine Village Volunteer Fire 19,069 0.35086% Piney Point Volunteer Fire 10,431 0.19192% Plainview Volunteer Fire 13,476 0.24795% Plumerville Volunteer Fire 9,198 0.16924%	Paragould Volunteer Fire	6,449	0.11866%
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 9,818 0.18065% Piggott Volunteer Fire 9,818 0.18065% Piggott Volunteer Fire 15,611 0.28723% 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 9,198 0.16924%	Paragould Volunteer Police	5,623	0.10346%
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 9,818 0.18065% Piggott Volunteer Fire 9,818 0.18065% 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 13,476 0.24795% Pleasant Plains Volunteer Fire 9,198 0.16924%	Paris Volunteer Fire	12,012	0.22101%
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 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%	Parkin Volunteer Fire	9,110	0.16762%
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%	Parks Volunteer Fire	-	0.00000%
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% Piney Point 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 9,198 0.16924%	Parthenon Volunteer Fire	5,788	0.10650%
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% Piney Point 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%	Patterson Volunteer Fire	9,198	0.16924%
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%	Patterson Volunteer Police	1,410	0.02594%
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%	Pea Ridge Volunteer Fire	30,037	0.55266%
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%	Pea Ridge Volunteer Police	1,345	0.02475%
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%	Peel Volunteer Fire & Rescue	10,673	0.19638%
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%	Perryville Volunteer Fire	7,764	0.14285%
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%	Philadelphia Volunteer Fire	9,818	0.18065%
Pine Ridge Volunteer Fire 3,540 0.06513% Pine Village Volunteer Fire 9,369 0.17238% Pine ville 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%	Piggott Volunteer Fire	15,611	0.28723%
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%	Pine Bluff Volunteer Police	4,207	0.07741%
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%	Pine Ridge Volunteer Fire	3,540	0.06513%
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%	Pine Village Volunteer Fire	9,369	0.17238%
Plainview Volunteer Fire13,0690.24046%Pleasant Plains Volunteer Fire13,4760.24795%Plumerville Volunteer Fire9,1980.16924%			0.35086%
Plainview Volunteer Fire13,0690.24046%Pleasant Plains Volunteer Fire13,4760.24795%Plumerville Volunteer Fire9,1980.16924%	Piney Point Volunteer Fire	10,431	0.19192%
Pleasant Plains Volunteer Fire13,4760.24795%Plumerville Volunteer Fire9,1980.16924%	Plainview Volunteer Fire		
Plumerville Volunteer Fire 9,198 0.16924%	Pleasant Plains Volunteer Fire	13,476	0.24795%
	Plumerville Volunteer Fire	9,198	0.16924%
	Pocahontas Volunteer Fire	12,077	0.22221%

	Actuarially	
	Determined	Employer
	Employer	Allocation
Employer	Contributions	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%

	Actuarially	
	Determined	Employer
	Employer	Allocation
Employer	Contributions	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	0,372	0.00000%
Swifton Volunteer Fire	9,517	0.17511%
Switton voidiffeet file	9,317	0.1/311%

	Actuarially	
	Determined	Employer
	Employer	Allocation
Employer	Contributions	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%

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%
	\$ 5,434,942	100%

			Defer	red Outflows of R	esources			Def	erred Inflows of R	esources			Pension Expense	
Employer	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
Alexander Fire	\$ 759.041	\$ 85,697	s -	\$ 21.159	\$ 303,220	\$ 410.076	s -	\$ 194.820	s -	s -	\$ 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
Altheimer Police	81,990	9,257	_	2,286	3,914	15,457		21,044		19,788	40,832	15,771	2,319	18,090
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	18,161
Arkadelphia Fire	825,570	93,209		23,013	88,213	204,435		211,896		15,574	227,470	158,805	28,815	187,620
Ash Flat Fire	313,330	35,376		8,734	00,215	44,110		80,421		16,359	96,780	60,272	(10,200)	50,072
Ash Flat Police	217,916	24,603		6,075	17,578	48,256		55,932		1,264	57,196	41,918	7,186	49,104
Ashdown Police	883,627	99,763	_	24,632	52,282	176,677	_	226,797	-	18,721	245,518	169,973	(2,035)	167,938
Atkins Police	664,514	75,025	-	18,524	23,606	117,155		170,558		40,467	211,025	127,825	(6,946)	120,879
Augusta Police	447,313	50,502		12,469	20,427	83,398		114.810		43,411	158.221	86,044	(23,970)	62,074
Austin Police	212,599	24.003	-	5,926	37,388	67,317	-	54,567	-	3,745	58,312	40,895	10,193	51,088
Bald Knob Police	492,280	55,579	-	13,723	45,252	114,554	-	126,352		3,743	126,352	94,694	40,166	134,860
			-				-		-					
Barling Fire	426,248	48,124	-	11,882	26,228	86,234	-	109,403	-	26,081	135,484	81,992	3,813	85,805
Barling Police	706,737	79,792	-	19,701	3,864	103,357	-	181,395	-	198,406	379,801	135,947	(72,433)	63,514
Batesville Fire	1,090,420	123,111	-	30,396	7,881	161,388	-	279,874	-	48,709	328,583	209,751	(21,695)	188,056
Batesville Police	1,560,344	176,166	-	43,495	7,906	227,567	-	400,488	-	92,857	493,345	300,145	42,833	342,978
Bauxite Police	112,949	12,752	-	3,149	38,047	53,948	-	28,990	-	4,799	33,789	21,727	9,697	31,424
Bay Police	303,606	34,278	-	8,463	20,853	63,594	-	77,925	-	7,142	85,067	58,401	10,284	68,685
Beaver Lake Fire	296,579	33,484	-	8,267	46,238	87,989	-	76,122	-	30,507	106,629	57,049	29,234	86,283
Beebe Fire	65,044	7,344	-	1,813	10,584	19,741	-	16,695	-	3,499	20,194	12,512	(3,033)	9,479
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	1,463,728
Bella Vista Police	4,534,885	511,997	-	126,412	200,050	838,459	-	1,163,952	-	-	1,163,952	872,322	147,805	1,020,127
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)	1,274,244
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)	1,246,310
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	2,635,373
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	1,961,843
Berryville Police	1,253,715	141,547	-	34,948	32,180	208,675	-	321,786	-	21,768	343,554	241,162	2,395	243,557
Bethel Heights Fire		-		-		-	-	-	-	-			(2,042)	(2,042)
Bethel Heights Police	324,398	36,625		9,043	644	46,312		83,262		205,489	288,751	62,401	(74,370)	(11,969)
Black Rock Police	53,797	6,074	_	1,500	3,716	11,290		13,808		669	14,477	10,348	276	10,624
Blytheville Fire	2,267,446	255,999		63,206	80,541	399,746		581,977		40,830	622,807	436,162	19,271	455,433
Blytheville Police	2,458,476	277,567		68,531	151,828	497,926		631,008		47,344	678,352	472,908	46,791	519,699
Bono Police	337,030	38,051	_	9,395	12,651	60,097		86,504		252	86,756	64,830	6,302	71,132
Bradford Police	163,715	18,484		4,564	10,868	33,916		42,020		34,355	76,375	31,492	(6,733)	24,759
Bradley Police	51,146	5,775		1,426	29,583	36,784		13,128		18,036	31,164	9,838	2,893	12,731
Brinkley Fire	73,097	8,253		2,038	959	11,250		18,762		2,845	21,607	14,061	(632)	13,429
Brinkley Police	459,493	51,878	-	12,809	5,511	70,198	-	117,936	-	48,672	166,608	88,387	(11,128)	77,259
Brookland Police	469,318	52,987	-	13,083	96,634	162,704		120,458		40,072	120,458	90,277	71,713	161,990
Bryant Fire	4.334.862	489,414	-	120,837	70,034	610,251		1.112.613		122.079	1,234,692	833,846	(83,338)	750,508
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)	755,948
Buford Fire	4,080,212	9,217	-	2,276	19,297	30,790	-	20,954	-		20,954	15,704	15,163	30,867
Bull Shoals Fire	62,005	7,001	-	1,728	19,297	30,790 8,729	-	20,954	-	2.837	20,954 18,752			9,193
		.,	-		-		-		-	,	-,	11,927	(2,734)	
Bull Shoals Police	182,090	20,558	-	5,076	4.552	25,634	-	46,736	-	22,863	69,599	35,027	(6,004)	29,023
Cabot Fire	3,791,685	428,089	-	105,695	4,552	538,336	-	973,198	-	47,157	1,020,355	729,362	(33,479)	695,883

			Defer	red Outflows of Re	esources			Defe	erred Inflows of R	esources			Pension Expense	
Employer	Net Pension Llability	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	s -	\$ 115,295	\$ 3,640	\$ 585,906	s -	\$ 1,061,591	s -	\$ 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		38,757	89,926	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)	(5,320)
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
Coming 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	225,355	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

			Deferi	red Outflows of Re	esources			Def	erred Inflows of Re	esources			Pension Expense	
Employer	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
Elkins Police	\$ 714.797	\$ 80,702	s -	\$ 19,925	\$ 198.737	\$ 299,364	s -	\$ 183,464	s -	\$ 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	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		00,433	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	457,404	31,049		12,/32	21,793	00,174	-	117,410		1,291	1,291	61,331	(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	2,635,448		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
	16,137	1,280,624	-	450	2,250	4,522	-	4,142	-	1,026	5,168		(50,977)	3,662
Friendship Police Gassville Fire	73,758	8,327	-	2.056	12,186	4,322 22,569	-	4,142 18,931	-	6,015	24,946	3,104 14,188		13,204
			-		12,180		-		-				(984)	
Gas sville 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
Harris burg 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
Harrison 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

			Defer	red Outflows of Re	sources			Def	erred Inflows of Re	sources			Pension Expense	
Employer	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
Helena-West Helena Fire	\$ 1,586,096	\$ 179,073	s -	\$ 44,213	\$ 185,117	\$ 408,403	s -	s 407,097	s -	\$ 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
Jones boro 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
Jones boro 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 Kibler Police	219,370 132,747	24,767	-	6,115	10,676	41,558	-	56,305 34,072	-	14,276 4,497	70,581 38,569	42,198 25,535	(7,361)	34,837 22,337
Lake City Police	132,747 332,646	14,987 37,556	-	3,700 9,273	4.914	18,687 51,743	-	34,072 85,379	-	4,497 3,709	38,569 89,088	25,535 63,987	(3,198)	22,337 62,450
Lake Hamilton Fire	332,040	37,330	-	9,273	4,914	31,743	-	63,379	-			05,987	(1,537)	
Lake Hamilton Fire Lake Hamilton Fire Protection District	32,219	3,638	-	898	19,535	24.071	-	8,270	-	20,215	20,215 8,270	6,198	(9,036) 7,957	(9,036) 14.155
Lake Village Police	613,857	69,306	-	17,112	19,535 4,291	24,071 90,709	-	8,270 157,556	-	30,705	8,270 188,261	118,080	(3,316)	14,155
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	32,343 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	-	1,670	60,255	134,282	-	134,966	-	4,776	139,742	101,150	23,981	125,131
Little Flock Police	525,843 603,503	59,369 68,137	-	14,658	60,255 48,123	134,282	-	134,966 154,899	-	4,776 9.147	139,742 164,046	101,150	23,981 12,814	125,131
Latte Flock Police	003,303	06,137	-	10,823	40,123	155,085	-	134,899	-	9,14/	104,040	110,089	12,814	120,903

			Defer	red Outflows of Re	esources			Def	erred Inflows of Re	esources			Pension Expense	
Employer	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
Little Rock Fire	\$ 59,070,844	\$ 6,669,214	s -	\$ 1,646,633	s -	\$ 8,315,847	s -	\$ 15,161,493	s -	\$ 2,826,494	\$ 17,987,98	7 \$ 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	18,292,44		316,165	13,677,607
Lonoke Police	759,212	85,717		21,163	60,081	166,961		194,864		8,751	203,61		9,324	155,365
LOPFI Staff	1,489,097	168,122		41,509	40,671	250,302		382,201		25,068	407,26		(17,843)	268,597
Lowell Fire	2,769,038	312,630		77,188	254,406	644,224	-	710,719		23,000	710,71		229,903	762,550
Lowell Police	1,503,236	169,718		41,904	103,725	315,347		385,830			385,83		60,701	349,861
Luxora Police	79,938	9,025	_	2,228	19,937	31,190	_	20,517	_	30,421	50,93		(12,171)	3,206
Magnolia Fire	929,254	104,915		25,903	1,083	131,901	-	238,508		25,601	264,10		(16,020)	162,730
Magnolia Police	1,704,549	192,447		47,515	11,399	251,361	-	437,500		43,995	481,49		(13,953)	313,931
Malvern Fire	1,535,113	173,317	-	42,792	5,282	221,391	-	394.012	-	80,306	474.31		(28,667)	266,625
Malvern Police	1,749,663	197,540	-	48,773	83,238	329,551	-	449,080	-	10,589	459,66		33,874	370,436
Manila Fire	3,296	372	-	46,773	5,592	6,056	-	846	-	22,742	23,58		(2,336)	(1,702)
	307,601	34,729	-	8,575		55,314	-		-	24,097	103,04			39,287
Manila Police Mans field Police			-		12,010		-	78,951	-				(19,883)	
	186,070	21,008	-	5,187		26,195	-	47,758	-	40,848	88,60		(20,362)	15,430
Marianna Fire	113,975	12,868	-	3,177	23,858	39,903	-	29,254	-	4,428	33,68		4,714	26,638
Marianna Police	674,689	76,174	-	18,807	1,770	96,751	-	173,170	-	29,904	203,07		(5,573)	124,209
Marion Fire	323,637	36,539	-	9,022	11,116	56,677	-	83,067	-	30,622	113,68		(9,577)	52,677
Marion Police	2,187,905	247,019	-	60,989	2,563	310,571	-	561,561	-	21,628	583,18	.,	(9,042)	411,819
Marked Tree Police	378,856	42,774	-	10,561	33,843	87,178	-	97,240	-	16,997	114,23		2,508	75,384
Marmaduke Police	293,275	33,111	-	8,175	304	41,590	-	75,274	-	7,999	83,27		(4,937)	51,477
Mars hall Police	176,587	19,937	-	4,922	15,165	40,024	-	45,324	-	27,397	72,72		(3,724)	30,244
Marvell Police	267,617	30,214	-	7,460	15,237	52,911	-	68,688	-	7,167	75,85		(189)	51,289
Maumelle Fire	4,003,639	452,019	-	111,604	156,487	720,110	-	1,027,599	-	95,581	1,123,18		125,905	896,038
Maumelle Police	3,167,801	357,651	-	88,304	77,547	523,502	-	813,068	-	124,630	937,69		32,385	641,737
Mayflower Fire	61,407	6,933	-	1,712	1,612	10,257	-	15,761	-	2,686	18,44		(1,874)	9,938
Mayflower Police	514,425	58,080	-	14,340	10,653	83,073	-	132,036	-	68,170	200,20		(15,141)	83,813
Mccrory Police	276,921	31,265	-	7,719	8,986	47,970	-	71,076	-	8,977	80,05		(3,645)	49,623
Mcgehee Fire	788,003	88,967	-	21,966	40,660	151,593	-	202,254	-	28,075	230,32		(13,715)	137,864
Mcgehee Police	702,329	79,294	-	19,578	91,772	190,644	-	180,264	-	8,261	188,52	5 135,099	21,453	156,552
Mcrae Police	60,629	6,845	-	1,690	8,115	16,650	-	15,562	-	89,388	104,95		(27,965)	(16,302)
Mena Fire	245,642	27,734	-	6,847	9,894	44,475	-	63,048	-	-	63,04	3 47,251	13,787	61,038
Mineral Springs Police	137,341	15,506	-	3,828	13,823	33,157	-	35,251	-	3,176	38,42		1,888	28,307
Monette Police	309,039	34,891	-	8,615	28,477	71,983	-	79,320	-	-	79,32		16,302	75,748
Monticello Fire	807,288	91,144	-	22,504	34,745	148,393	-	207,204	-	8,876	216,08		2,906	158,195
Montrose Police	11,286	1,274	-	315	417	2,006	-	2,897	-	2,528	5,42	5 2,171	175	2,346
Morning Star Fpa	42,441	4,792	-	1,183	1,732	7,707	-	10,893	-	1,557	12,45	8,164	(999)	7,165
Morrilton Fire	66,638	7,524	-	1,858	52,030	61,412	-	17,104	-	-	17,10	12,818	18,085	30,903
Mountain Home Fire	2,619,439	295,740	-	73,018	-	368,758	-	672,322	-	183,693	856,01	5 503,871	(115,569)	388,302
Mountain Home Police	2,643,201	298,423	-	73,681	60,219	432,323	-	678,420	-	16,909	695,32	9 508,441	(12,340)	496,101
Mountain Pine Police	176,066	19,878	-	4,908	59,729	84,515	-	45,190		42,666	87,85	33,868	18,768	52,636
Mountain View Police	530,943	59,944	-	14,800	31,957	106,701	-	136,275	-	119,795	256,07	102,131	(23,907)	78,224
Mountainburg Police	57,909	6,538	-	1,614	21,119	29,271	-	14,863	-	45,527	60,39	11,139	(3,968)	7,171
Mulberry Police	187,135	21,128	-	5,216	19,315	45,659	-	48,031	-	-	48,03		12,344	48,341
Murfreesboro Police	184,725	20,856		5,149	-	26,005		47,413		10,674	58,08		(2,137)	33,396
Nashville Fire	69,382	7,833		1,934	3	9,770		17,808		26,828	44,63	5 13,346	(12,263)	1,083
						****					,		. , ,	

			Deferi	red Outflows of Re	esources			Def	erred Inflows of R	esources			Pension Expense	
Employer	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportion Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportion Share of Contributions	Total Employer Pension Expense
Newport Fire	\$ 1,532,812	\$ 173,058	s -	\$ 42,728	\$ 45,815	\$ 261,601	s -	\$ 393,421	s -	\$ 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
Oppelo 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)	433,377
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
Potts ville 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
Russ ellville 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	11,601	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)

			Defer	red Outflows of R	esources			Defe	erred Inflows of R	esources			Pension Expense	
Employer	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
Sherwood Police	\$ 7,542,033	\$ 851,510	s -	\$ 210,238	\$ 74,143	\$ 1,135,891	s -	\$ 1,935,785	s -	\$ 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	-	160,489	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
Wilmot 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
	\$ 687,484,644	\$ 77,618,366	s -	\$ 19,164,016	\$ 19,508,446	\$ 116,290,828	s -	\$ 176,454,113	s -	\$ 19,531,240	\$ 195,985,353	\$ 132,243,307	\$ (816,710)	\$ 131,426,597

				Deferred	d Outflows of Re	sources			Deferr	ed Inflows of Res	sources			Pension Expense	
Employer	Net Pensio 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	S 92.	903	\$ 483	s -	s -	\$ 6,386	\$ 6,869	\$ 637	\$ 20,948	s -	\$ 795	\$ 22,380	\$ 13,400	\$ 15,817	\$ 29,217
Alexander Volunteer Fire		810	98			13,083	13,181	129	4.241		-	4,370	2,713	6,098	8,811
Alexander Volunteer Police		451	221			24,558	24,779	291	9,572		_	9,863	6,123	12,524	18,647
Allison Sylamore Volunteer Fire		380	184			22,227	22,411	243	7,978			8,221	5,103	10,959	16,062
Alma Volunteer Fire	130.		680			20,353	21,033	898	29,518		3,342	33,758	18.882	2,134	21.016
Alpena Volunteer Fire		.069	312	_	-	50,582	50,894	412	13,545	_	3,342	13,957	8,664	21,700	30,364
Altheimer Volunteer Fire		827	72			30,362	72	95	3,118	-	568	3,781	1,994	(1,098)	896
	13,	,627		-	-	2 205	2,395		3,116	-			1,994		
Altheimer Volunteer Police		-	-	-	-	2,395		-		-	3,744	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)	
Amity Volunteer Fire		165	385	-	-	-	385	509	16,723	-	4,129	21,361	10,697	(4,424)	6,273
Amity Volunteer Police		635	24	-	-	-	24	32	1,045	-	167	1,244	669	(101)	
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		341	506	_		1,602	2,108	667	21,949	_	2,702	25,318	14.040	(3,222)	10,818
Ashdown Volunteer Police		622	143			5,599	5,742	189	6,228	_	943	7,360	3,984	1,826	5,810
Atkins Volunteer Fire	111.		578			1,386	1,964	763	25,094		5,807	31,664	16,052	990	17,042
Atkins Volunteer Police		906	72			674	746	95	3,136		3,140	6,371	2,006	1,960	3,966
Augusta Volunteer Fire		.063	494			1,171	1,665	652	21,436		7,899	29,987	13,712	(2,423)	11,289
Austin Volunteer Fire		112	323		-	11,727	12,050	426	14,005	-	22,980	37,411	8,959	2,851	11,810
Avoca Volunteer Fire		116	515			23,064	23,579	680	22,349	-	22,900	23.029	14.296	9.021	23,317
Bald Knob Volunteer Fire		.877	503			1,009	1,512	664	21,845	-	3,939	26,448	13,973	(3,667)	10,306
Bald Knob Volunteer Police		118	303	-	-	1,009	1,312	004	21,643	-	6,933	6,961	15,975		
			-	-	-			1		-				(6,453)	(6,436)
Barling Volunteer Fire		593	434	-	-	9,234	9,668	573	18,849	-	3,382	22,804	12,057	5,352	17,409
Barling Volunteer Police		751	258	-	-	25,575	25,833	341	11,218	-		11,559	7,176	12,437	19,613
Barton-Lexa Fire Department, Inc.	230,		1,199	-	-	9,944	11,143	1,583	52,043	-	2,571	56,197	33,290	(1,195)	32,095
Batesville Volunteer Fire		106	266	-	-	2,065	2,331	350	11,524	-	17,825	29,699	7,371	(4,010)	
Bates ville Volunteer Police		243	386	-	-	9,635	10,021	509	16,741	-	-	17,250	10,709	13,028	23,737
Bauxite Volunteer Fire		565	309	-	-	36,731	37,040	408	13,431	-	-	13,839	8,591	18,063	26,654
Bauxite Volunteer Police		273	95	-	-	1,307	1,402	125	4,120	-	6,508	10,753	2,636	1,639	4,275
Bay Village Volunteer Fire		271	48	-	-	-	48	64	2,090	-	333	2,487	1,337	(201)	1,136
Bay Volunteer Fire		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,		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		647	222			142	364	292	9,617		5,288	15,197	6,151	5,875	12,026
Beebe Volunteer Fire	110.		576	_		6,135	6,711	760	24,998	_	4,544	30,302	15,990	3,930	19,920
Bella Vista Volunteer Fire	110,		-	_		-,100	-,/	700	,,,,,	_	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)	
Dene, me voiumeer i ne	33,	027	209			1,941	2,230	361	12,042	-	12,7//	25,900	0,023	(1,339)	0,004

			Deferred	d Outflows of Res	sources			Deferr	ed Inflows of Re	sources			Pension Expense	
Employer	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	s -	s -	\$ 7,654	\$ 7,702	\$ 64	\$ 2,090	s -	s -	\$ 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	12,464		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			2,404	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	-	-	10,094	19,231	30	976	-	450	1,456	624		411
	4,328 97,184	505	-	-	14.627		666		-		22,580		(213) 14.547	28,564
Bonanza Volunteer Fire			-	-	14,637	15,142		21,914	-	-	, , , , ,	14,017		
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	-	14,060	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	-	-	2,940	206	272	8,929	-	47,257	56,458	5,711	(23,840)	(18,129)
		345	-	-	1.002		455	8,929 14,964	-	4,487		9,572		9,037
Calion Volunteer Fire	66,361 41.718	343 217	-	-	1,903 1,755	2,248 1,972	455 286	14,964 9.407	-	4,487 5,378	19,906 15,071	6.017	(535)	2,593
Calvert Township Volunteer Fire		217 96	-	-	1,755	1,9/2	286 127		-				(3,424)	
Camden Volunteer Fire	18,541	96	-	-	-	96	127	4,181	-	1,406	5,714	2,674	(2,536)	138

				Deferre	d Outflows of Re	sources			Deferr	ed Inflows of Res	ources			Pension Expense	
Employer	Net Pens Liabilit		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	S 1	3,637	\$ 71	s -	s -	s -	\$ 71	s 94	\$ 3,075	s -	\$ 4,343	\$ 7,512	\$ 1,967	\$ (3,194)	\$ (1,227)
Camp Volunteer Fire		0,720	263			3,039	3,302	348	11,437		3,132	14,917	7,316	(5,129)	2,187
Cane Creek Volunteer Fire		0,799	264			-	264	348	11,454		4,122	15,924	7,327	(3,810)	3,517
Capps-Batavia Volunteer Fire		8,114	510	_		13,252	13,762	673	22,124		688	23,485	14,152	9,242	23,394
Caraway Volunteer Fire		6.018	395				395	521	17,141	_	5,017	22,679	10,964	(2,707)	8,257
Carlisle Volunteer Fire		7,992	457			2,753	3,210	603	19,841		24,205	44,649	12,692	(6,936)	5,756
Carthage Volunteer Fire		3,906	72			2,733	72	95	3,136		3,276	6,507	2,006	(4,946)	(2,940)
Cash Volunteer Fire		1.978	114			2,581	2,695	151	4,956		3,101	8,208	3,170	(4,692)	(1,522)
Cave City Volunteer Fire		5,957	550	_	-	2,501	550	727	23,892		19,282	43,901	15,283	(7,742)	7,541
Cave City Volunteer Pile Cave City Volunteer Police		2,644	170		-	21,449	21,619	224	7,361	-	19,202	7,585	4,708	10,399	15,107
Cave Springs Volunteer Fire		5,957	550		-	6,429	6,979	727	23,892	-	5,836	30,455	15,283	1,268	16,551
Cave Springs Volunteer Pile Cave Springs Volunteer Police		8,384	96		-	0,429	96	126	4,145	-	4,156	8,427	2,652	(4,951)	(2,299)
Center Grove Volunteer Fire		9,683	310		-	17,465	17,775	409	13,458	-	17.250	31,117	8,608	(3,419)	5,189
Center Volunteer Fire		2,447	169		-	17,405	169	222	7,316	-	6,645	14,183	4,680	(5,222)	(542)
Centert volunteer Fire		1,292	215		-	-	215	283	9,311		17,712	27,306	5,956	(17,329)	(11,373)
Centerton Volunteer Police		8,237	147		-	9,397	9,544	194	6,367	-	17,712	6,561	4,073	6,351	10,424
		3,598	71	-		7,472	7,543	93	3,066	-	6	3,165	1,961		5,122
Central City Volunteer Fire		4,635	24	-	-		7,543 3,997	32	3,000 1.045	-	6		1,961	3,161	2,362
Central City Volunteer Police Chambers ville Volunteer Fire		4,635	145	-	-	3,973	3,997	192	6,307	-	859	1,077 7,358	4,034	1,693	2,562
			389	-	-	2,538				-				(1,351)	
Charleston Volunteer Fire		4,859	238	-	-		2,927	513	16,880	-	827	18,220	10,797	381	11,178
Charlotte Volunteer Fire		15,849	238 74	-	-	2,577	2,815	314 98	10,338	-	8,661	19,313	6,613	(2,141)	4,472
Cherokee Village Volunteer Fire		4,253		-	-	11,793	11,867		3,214	-	4.741	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		6,045	239	-	-	5,336	5,575	316	10,383	-	1,270	11,969	6,641	552	7,193
Cherry Valley Volunteer Fire		2,408	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	669	1,622	2,291
Chidester Volunteer Fire		0,259	313	-	-	6,392	6,705	413	13,588	-	367	14,368	8,692	2,226	10,918
Chimes Volunteer Fire		0,259	313	-	-	684	997	413	13,588	-	6,251	20,252	8,692	(3,211)	5,481
Choctaw Volunteer Fire		8,028	405	-	-	705	1,110	535	17,594	-	15,839	33,968	11,254	(7,178)	4,076
Cincinnati Volunteer Fire		5,702	289	-	-	3,983	4,272	382	12,560	-	464	13,406	8,034	4,126	12,160
Clarendon Volunteer Fire		0,527	314	-	-	5,716	6,030	415	13,648	-	7,167	21,230	8,730	(3,873)	4,857
Clarks ville Volunteer Fire	12	28,086	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)	(39)
Clinton Volunteer Fire		06,881	555	-	-	-	555	733	24,100	-	8,670	33,503	15,416	(6,168)	9,248
Coal Hill Volunteer Fire		6,353	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)
Collegeville Volunteer Fire		20,171	624	-	-	13,928	14,552	824	27,097	-	2,138	30,059	17,333	(2,394)	14,939
Colt Volunteer Fire		4,894	337	-	-	30,300	30,637	445	14,633	-	2,147	17,225	9,360	8,643	18,003
Compton Volunteer Fire Assoc		6,467	189	-	-	-	189	250	8,223	-	17,138	25,611	5,260	(7,841)	(2,581)
Conway County Volunteer Fire		31,236	3,548	-	-	-	3,548	4,674	153,624	-	144,894	303,192	98,242	(87,849)	10,393
Cooterneck Volunteer Fire		1,600	216	-	-	-	216	285	9,380	-	9,951	19,616	6,000	(5,354)	646
Cord Volunteer Fire		5,506	288	-	-	612	900	381	12,516	-	35,125	48,022	8,006	(11,124)	(3,118)
Corning Volunteer Fire		3,739	383	-	-	782	1,165	506	16,627	-	19,747	36,880	10,636	(6,695)	3,941
Cotter Volunteer Fire		6,739	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	4	1,639	216	-	-	4,365	4,581	286	9,389	-	1,721	11,396	6,006	498	6,504

			Deferred	d Outflows of Res	sources			Deferr	ed Inflows of Re	sources			Pension Expense	
Employer	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	s -	s -	\$ 3,383	\$ 3,477	\$ 124	\$ 4,094	s -	\$ 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)
Crawfords ville 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			2,070	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		0,747	1,077	669	1,546	2,215
De Oueen Volunteer Fire	88,110	458	_	_	3,434	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		-	204	433	572	18,805		6,445	25,822	12,029	(5,465)	6,564
Dermott 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	403	-	-	2.073	2,483	541	17,777	-	3,655	21,973	11,371	(2,989)	8,382
Des Arc Volunteer Pile Des Arc Volunteer Police	27,812	144	-	-	15,081	15,225	191	6,271	-	600	7.062	4,011	7,929	11.940
		364	-	-			480		-	5,372			7,929	
Desha Volunteer Fire	70,073		-	-	7,000	7,364		15,801	-		21,653	10,107	,	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	46,921	-	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

					Deferred	d Outflows of R	esou	rces			Deferi	red Inflows of Res	sources				Pension Expense		
Employer	Net Pe Lial		Differenc Betwee Expected Actual Experien	n and	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.	Inf	I Deferred flows of sources	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		al Employer Pension Expense
Elm Springs Volunteer Police	\$	50,949	\$	265	s -	s	- :	\$ 7,187	\$ 7,452	\$ 349	\$ 11,488	s -	\$ 2,458	s	14,295	\$ 7,349	\$ 4,494	s	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	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				1,5 10	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				20,001	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		20,011		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				2,020	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	_			2,075	143	189	6,228	_	1,867		8,284	3,984	(2,072)		1,912
Forrest City Volunteer File Forrest City Volunteer Police		27,022		143	-		-	5,486	5,630	190	6,228	-	2,800		9,244	4,000	3,149		7,149
Fort Smith Volunteer Police		5,526		29	-		-	3,400	29	38	1,246	-			5,455	797	(3,703)		(2,906)
Fourtain Lake Volunteer Fire		97,538		507	-		-	84,612	85,119	669	21,994		4,171		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			741
Frenchport Volunteer Fire		67,055		348	-		-	2,604	2,952	460	15,120		2,333		17,913	9,672	(7,477) 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	-		-	10,574	10,862	191	6.271	-	996		7,458	4.011	(603)		3,408
Garnett Volunteer Fire		74,126		385	-		-	42,877	43,262	508	16,714	-	990		17,222	10,692	21,828		32,520
Gassville Volunteer Fire		78,453		408	-		-	2,785	3,193	538	17,690	-	3.628		21,856	11,316	21,626		12,119
Gassville Volunteer Police		14,253		74	-		-	2,783	2,501	98	3,214	-	3,026 855		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 File 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	-		-	17,201	217	286	9,407		1,615		11,308	6,017	4,132 568		6,585
Gillham Volunteer Fire		41,718		217	-		-	22,742	22,961	286 288	9,407	-	603		10,376	6,067	12,021		18,088
Glilham Volunteer Fire Glenwood Volunteer Fire		42,065 69,530		361	-		-	5,244	22,961 5,605	288 477	9,485 15,678	-	12,908		29,063	10,029	(5,185)		18,088 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		313 359	-		-	2 426	313	413	13,588	-	2,162		16,163	8,692	(549)		8,143 4,383
Grady Volunteer Fire		69,104		339	-		-	3,436	3,795	474	15,582	-	14,405		30,461	9,967	(5,584)		4,383

			Deferred	d Outflows of Re	sources			Deferr	ed Inflows of Res	sources			Pension Expense	
Employer	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	s -	s -	s -	\$ 479	\$ 632	\$ 20,782	s -	\$ 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
		555	-	-		13,052	733		-	11,403				14,232
Greenbrier Volunteer Fire	106,881		-	-	12,497			24,100	-		36,236	15,416	(1,184)	
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	65,704	93,578
Greenwood Volunteer Police	-	-	-	-	-	-	-	-	-	714	714	-	(1,392)	(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 Rfd #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	_	-	10,501	243	320	10,539		15,869	26,728	6,741	(8,709)	(1,968)
Hampton Volunteer Police	196	243	-		170	171	320	10,539	-	714	759	28	(1,312)	(1,284)
•		506	-	-					-					
Hand Cove Fire Prot District	97,459		-	-	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		-	-	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				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	102,539	1	-		102	103	703	23,120	-	7,000	28	14,793	(4,070)	61
Hector Volunteer Police	18,116		-	-	7,165	7,259	124	4.085	-	2,722	6,931	2,613	3,115	5,728
		94 196	-	-	7,165 5,891	6,087	258	4,085 8,493	-	2,722	8,751	2,613 5,433	3,115 1,740	5,728 7,173
Helena-West Helena Volunteer Fire	37,665 23,294	196	-	-			258 160	5,253	-	16.299	21.712			
Helena-West Helena Volunteer Police	23,294	121	-	-	-	121	160	5,253	-	16,299	21,712	3,360	(10,153)	(6,793)

			Deferred	d Outflows of Re	sources			Deferr	ed Inflows of Re	sources			Pension Expense	
Employer	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	s -	s -	s -	\$ 193	\$ 255	\$ 8,371	s -	\$ 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			5,711	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)	74,103	505			23,220	25,005	507	10,723		50,185	50,185	10,077	(26,032)	(26,032)
Higginson Volunteer Fire (884239)	75,330	391			51,541	51,932	517	16,986		50,105	17,503	10.865	25,482	36,347
Higginson Volunteer Police (884224)	75,550	391			31,341	31,932	517	10,560		18,455	18,455	10,000	(6,946)	(6,946)
Higginson Volunteer Police (884229)	23.641	123			16,163	16.286	162	5,331		10,433	5,493	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	7,357	12,639
	55,237	287	-	-	14,267	14,554	379	12,455	-	6,182	19,016	7,967	3,926	11,893
Highland Volunteer Fire		123	-	-					-	0,162				10,543
Highland Volunteer Police	23,641 78,610	408	-	-	14,002	14,125 408	162 539	5,331 17,726	-	27,549	5,493 45,814	3,410 11,338	7,133 (15,266)	(3,928)
Highway 15 South Volunteer Fire		408 364	-	-			480		-			11,338		
Highway 286 East Volunteer Fire	69,994	595	-	-	3,885	4,249		15,783	-	19,438	35,701	.,	(9,130)	966
Highway 70 West Fpa	114,534		-	-	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	314 482	10,313	-	1,572	12,199	6,597	12,984	19,581
Hilltop Fire District# 51	70,263	365	-	-	4,612	4,977		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	(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	5,316	1,612	6,928
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)

			Deferre	ed Outflows of Re	sources			Deferr	ed Inflows of Re	sources			Pension Expense	
Employer	Net Pension Liability	Difference Betweer Expected a Actual Experience	Investment nd Earnings on Pension Plan	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
Johns on County Rfd #1	\$ 36,2	1 \$	88 \$ -	s -	\$ 8,706	\$ 8,894	\$ 249	\$ 8,179	s -	\$ 17,560	\$ 25,988	\$ 5,232	\$ (4,003)	\$ 1,229
Johnson County Rfd #2	32.6		70 -		4,290	4,460	224	7,361		10,251	17.836	4,708	(6,337)	(1,629)
Johnson County Rfd #4	55,6		189 -	_	14,937	15,226	381	12,542		5,570	18,493	8,023	3,154	11,177
Johnson County Rfd #5	50.7		164 -		14,737	264	348	11,446		16,938	28,732	7,321	(12,057)	(4,736)
Johnson County Rfd #7	46,3		41 -	-	2,051	2,292	318	10,452		1,020	11,790	6,686	(1,120)	5,566
Johnson County Rfd #8	101.7		29 -	-	13.873	14.402	698	22,943		8,811	32,452	14,676	9,701	24,377
				-					-					
Johnson Volunteer Fire	77,2			-	48,896	49,297	530	17,420	-	7,271	25,221	11,143	21,510	32,653
Joiner Volunteer Fire	64,6			-	13,923	14,259	443	14,581	-	54	15,078	9,327	5,623	14,950
Jones boro Volunteer Police	4,6		24 -	-	-	24	32	1,045	-	167	1,244	669	659	1,328
Joplin Volunteer Fire	70,1		- 64	-	1,239	1,603	481	15,810	-	13,934	30,225	10,113	(4,546)	5,567
Judsonia Volunteer Fire	70,5			-	7,231	7,597	484	15,904	-	6,069	22,457	10,173	(336)	9,837
Judsonia Volunteer Police	6,2		- 33	-	2,160	2,193	43	1,420	-	12,466	13,929	908	(2,507)	(1,599)
Junction City Volunteer Fire	63,6	7	- 31	-	9,593	9,924	436	14,354	-	3,078	17,868	9,182	2,428	11,610
Junction City Volunteer Police	4,6	5	24 -	-	695	719	32	1,045	-	161	1,238	669	1,282	1,951
Keis er Volunteer Fire	44,4	1 2	- 131	-	1,478	1,709	305	10,025	-	595	10,925	6,413	104	6,517
Kensett Volunteer Fire	64,5	8	- 35	-	-	335	442	14,546	-	2,663	17,651	9,304	(2,311)	6,993
Kensett Volunteer Police	18,5	1	96 -	-	2,760	2,856	127	4,181	-	4,381	8,689	2,674	(1,853)	821
Keo Volunteer Fire	37,0	2	93 -	-	8,091	8,284	254	8,362	-	-	8,616	5,349	2,942	8,291
Knoxville Volunteer Fire	27,5	3	43 -			143	189	6,220		3,282	9,691	3,978	(8,242)	(4,264)
Krooked Kreek Volunteer Fire	91.8		-	_	25,778	26,255	630	20,712		10,643	31,985	13,249	3,385	16,634
Lake City Volunteer Fire	92,5		81 -	_	3,248	3,729	635	20,878		19,062	40,575	13,355	(2,832)	10,523
Lake Hamilton Fire Protection District	98,5		512 -		59,923	60,435	676	22,228		,	22,904	14,219	29,307	43,526
Lake Hamilton Volunteer Fire	70,5				6,606	6,606	-	22,220		90,057	90,057	11,217	(43,509)	(43,509)
Lake Maumelle Area Rfd	117.0	1 /	608 -		30,608	31,216	803	26,400		17,199	44,402	16.887	(115)	16,772
Lake Norrell Area Fire Protection District	46,5		42 -	_	40,408	40,650	319	10,504	_	17,177	10,823	6,719	17,151	23,870
Lake Village Volunteer Fire	97.3		106 -	-	10,065	10,571	667	21,949		3,254	25,870	14.040	3,178	17.218
Lake Village Volunteer Police	4.		2 -	-	370	372	3	21,949		3,234	25,870	61	157	218
Lakeview Volunteer Police	13.9			-	1,393	1,465	96			461		2.011		
			72 -	-	, , , ,			3,144	-		3,701		3,269	5,280
Lamar Volunteer Fire	64,7			-	7,108	7,444	444	14,597	-	6,326	21,367	9,337	(2,014)	7,323
Landis Volunteer Fire	60,2			-	12,897	13,210	413	13,588	-	29	14,030	8,692	7,800	16,492
Lavaca Volunteer Fire	61,1			-		317	419	13,780	-	4,157	18,356	8,814	(2,449)	6,365
Lavaca Volunteer Police	18,1	-	94 -	-	1,964	2,058	124	4,094	-	5,188	9,406	2,619	(3,151)	(532)
Laws on-Urbana Volunteer Fire	55,5		- 189	-	-	289	381	12,525	-	2,064	14,970	8,012	(1,237)	6,775
Lazy Acres Volunteer Fire	27,8		44 -	-	-	144	191	6,271	-	1,004	7,466	4,011	(608)	3,403
Leachville Volunteer Fire	88,2	8 4	- 158	-	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	55,6		- 189	-	-	289	381	12,542	-	8,706	21,629	8,023	(4,416)	3,607
Lepanto Volunteer Fire	97,4		- 607	-	309	816	669	21,985	-	8,189	30,843	14,063	(5,485)	8,578
Les lie Volunteer Fire	55,8		90 -	-	2,710	3,000	383	12,587	-	6,674	19,644	8,051	(4,327)	3,724
Lewis ville Volunteer Fire	92,7		- 182	-	12,378	12,860	636	20,904	-	2,860	24,400	13,372	2,540	15,912
Liberty Volunteer Fire	106,6	1 :	54 -	-	17,129	17,683	731	24,049	-	7,412	32,192	15,383	210	15,593
Lincoln Volunteer Fire	68,8	5	- 58	-		358	472	15,530	-	19,449	35,451	9,934	(10,430)	(496)
Lincoln Volunteer Police	41,5	8 2	- 16	-	35,201	35,417	285	9,364	-	-	9,649	5,990	15,097	21,087
Linwood-Moscow Volunteer Fire	65,5	0	40 -	-	5,454	5,794	449	14,772	-	449	15,670	9,449	6,099	15,548
Little Flock Volunteer Fire	52,0	9 :	.70 -		1,593	1,863	357	11,732		22,687	34,776	7,504	(9,922)	(2,418)
Little Flock Volunteer Police	5,0		26 -	_	-	26	35	1,141		7,508	8,684	730	(3,807)	(3,077)
	5,0		•			20		-,		.,500	2,001	750	(3,007)	(=,/)

			Deferre	d Outflows of Re	sources			Deferr	ed Inflows of Re	sources			Pension Expense	
Employer	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment d 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	\$ 89,3	08 \$ 46	4 S -	s -	\$ 1,102	\$ 1,566	\$ 612	\$ 20,138	s -	\$ 9,005	\$ 29,755	\$ 12,881	\$ (4,543)	\$ 8,338
London Rural Volunteer Fire	93,9	33 48	3 -	-	4,270	4,758	644	21,192	-	5,130	26,966	13,556	(6,583)	6,973
Lone Rock Volunteer Fire	41,6	39 21	5 -	-	-	216	286	9,389	-	9,821	19,496	6,006	(9,319)	(3,313)
Lonoke Volunteer Fire	101,9	77 53) -	-	1,798	2,328	699	22,995	-	10,160	33,854	14,709	(1,403)	13,306
Louann Volunteer Fire	46,3	53 24		-	-	241	318	10,452	-	3,106	13,876	6,686	(2,942)	3,744
Lowell Volunteer Fire	4,7	02 2:	5 -	-	-	25	33	1,081	-	16,745	17,859	691	(14,167)	(13,476)
Lowell Volunteer Police	18,5	31 9	7 -	-	2,058	2,155	127	4,190	-	3,174	7,491	2,680	2,369	5,049
Luxora Volunteer Fire	50,9	38 26	5 -	-	3,855	4,120	350	11,497	-	5,114	16,961	7,354	1,417	8,771
Lynne Volunteer Fire	60,6	31:	5 -	-	2,531	2,846	416	13,684	-	15,205	29,305	8,753	(1,317)	7,436
Magazine Volunteer Fire	13,9	06 7:	2 -			72	95	3,136		7,966	11,197	2,006	(4,868)	(2,862)
Magnet Cove Volunteer Fire	55,3	16 28	7 -	-	47,985	48,272	379	12,473	-		12,852	7,979	20,366	28,345
Magnolia Volunteer Fire	36.7	75 19			2,812	3,003	252	8,292		5,823	14,367	5,304	(1,182)	4,122
Magnolia Volunteer Police	46,4	71 24			1,359	1,600	319	10,479		9,925	20,723	6,703	(3,335)	3,368
Malvern Volunteer Fire	40,0	94 20	3 -		8,910	9,118	275	9,041		540	9,856	5,783	4,014	9,797
Mammoth Spring Volunteer Fire	64.8				4.832	5,169	445	14,633		45,182	60,260	9,360	(12,302)	(2,942)
Manila Volunteer Fire	111,4			-	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)
Mans field Volunteer Fire	46,4	71 24			4,358	4,599	319	10,479		8,349	19,147	6,703	(404)	
Mans field Volunteer Police		-			-	-	_	-		2,780	2,780	-	(640)	
Marble Volunteer Fire	18,5	11 9	5 -	_	_	96	127	4,181	_	8,990	13,298	2,674	(4,004)	(1,330)
Marianna Volunteer Fire	70,7			_	4	372	485	15,957	_	8,495	24,937	10,207	(5,154)	
Marianna Volunteer Police	,.	-		_	68	68	-	-	_	826	826		(3,002)	(3,002)
Marion Volunteer Fire	153.0)4 79:	5 -		21,824	22,619	1.049	34,501		-	35,550	22,069	207	22,276
Marion Volunteer Police	46,3			_	8,113	8,354	318	10.452	_	122	10.892	6,686	6.123	12,809
Marked Tree Volunteer Fire	110,8			_	8,075	8,651	760	24,989	_	6,599	32,348	15,984	(400)	
Marmaduke Volunteer Fire	83,8			_	11,810	12,245	575	18,901	_	7,366	26,842	12,090	(2,108)	
Marmaduke Volunteer Police	18.3				6,145	6,240	126	4,138	_	2,723	6,987	2,647	4,555	7,202
Marshall Volunteer Fire	78.8				1.118	1,527	540	17,769		11,906	30,215	11,366	(5,160)	6,206
Mars hall Volunteer Police	9,2				1,110	48	64	2,090		333	2,487	1,337	(201)	.,
Marvell Volunteer Fire	92.7				3,431	3,913	636	20,904		729	22,269	13,372	(903)	12,469
Marvell Volunteer Police	4.6			_	5,151	24	32	1.045	_	6,452	7,529	669	(6,115)	
Maumelle Volunteer Fire	46,3			_		241	318	10.452	_	13,272	24.042	6,686	(13,587)	(6,901)
Mayflower Volunteer Fire	83,3			_	6,369	6,802	572	18,796	_	2,850	22,218	12,023	9,023	21,046
Mayflower Volunteer Police	28,4				11,103	11,251	195	6,419		1,300	7,914	4,106	3,592	7,698
Maynard Volunteer Fire	55,4				2,379	2,667	380	12,500		1,367	14.247	7,996	3,130	11,126
McCrory Volunteer Fire	110.8				827	1.403	760	24,989		6,464	32,213	15,984	(3,650)	12,334
McCrory Volunteer Police	4,6			_	027	24	32	1,045	_	2,810	3,887	669	(3,126)	(2,457)
McGehee Volunteer Fire	102.1				4.083	4.614	700	23,030		16,993	40,723	14,731	652	15,383
McGehee Volunteer Police	102,1	-			1,000	1,011	,,,,	25,050		10,575	10,725	11,751	(835)	(835)
McNeil Volunteer Fire	50,9	19 26.	5 -	_		265	349	11,488	_	5,554	17,391	7.349	(4,841)	
McRae Volunteer Fire	36,9			_	417	609	253	8,335	_	6,675	15,263	5,332	(7,766)	(2,434)
Melbourne Volunteer Fire	73,4			_	3,662	4.044	504	16,567	_	6,708	23,779	10,597	(3,029)	7,568
Melrose Volunteer Fire	45.2			-	1,369	1,604	310	10,208	-	5,182	15,700	6,530	1,570	8,100
Mena Volunteer Fire	84.0			-	1,443	1,880	577	18,961		9,564	29,102	12,129	10,687	22,816
Midland Volunteer Fire	57,4			-	19,973	20,272	394	12,960	-	2,841	16,195	8,290	5,223	13,513
Milo Volunteer Fire	92,1			-	79,949	80,428	632	20,782	-	2,041	21,414	13,293	33,933	47,226
WING VORUMECT I HE	92,1	47	, -	-	19,949	00,420	032	20,762	-	-	21,414	13,293	33,933	47,220

			Deferred	d Outflows of Re	sources			Deferr	ed Inflows of Res	sources			Pension Expense	
Employer	Net Pension Liability	Differences Between Expected an 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	\$ 64,8	94 \$ 33	7 S -	s -	\$ 3,487	\$ 3,824	\$ 445	\$ 14,633	s -	\$ 5,251	\$ 20,329	\$ 9,360	\$ 684	\$ 10,044
Monette Volunteer Fire	96,8				5,293	5,796	664	21.845			22,509	13,973	9.344	23,317
Monticello Volunteer Fire	59,5				4,823	5,132	408	13,431		3,314	17,153	8,591	2,617	11,208
Montrose Volunteer Fire	32,5				2,424	2,593	223	7,343		1,115	8,681	4,697	(2,240)	2,457
Morning Star Fpa	80,0				4,660	5,076	549	18,056		26,677	45,282	11,550	920	12,470
Morning Star Volunteer Fire	37,0				3,282	3,475	254	8.362		1,127	9,743	5,349	(373)	4,976
Moro Volunteer Fire	23,1			-	2,245	2,365	159	5,226	_	502	5,887	3,343	920	4,263
Morritton Volunteer Fire	133,9				2,243	696	919	30,215	-	7,598	38,732	19,327	(4,465)	14,862
Morriston Volunteer Fire	82,4			-	71,544	71,972	566	18,597	-	7,398	19,163	11,896	30,365	42,261
Morrow Volunteer Fire	69,6			-	9,931	10,293	478	15,705		114	16,297	10,046	4,695	14,741
Mount Holly Volunteer Fire	83,2			-	9,931	9,726	571	18,762	-	2,352	21,685	12,001	3,258	15,259
Mount Ida Volunteer Fire	92,0			-	9,294	10,027	631	20.748	-	2,332	21,379	13,271	10,497	23,768
				-					-	11 477				
Mountain Home Volunteer Fire	46,9			-	3,442	3,686	322	10,583	-	11,477	22,382	6,770	2,266	9,036
Mountain Home Volunteer Police	27,7			-	3,072	3,216	190	6,262	-	2,868	9,320	4,006	(4,393)	(387)
Mountain Pine Volunteer Police	14,3			-	7,984	8,058	98	3,232	-	-	3,330	2,067	4,137	6,204
Mountain View Volunteer Fire	129,2			-	2,826	3,497	886	29,143	-	3,538	33,567	18,642	4,287	22,929
Mountain View Volunteer Police	8,8			-	581	627	61	2,003	-	11,374	13,438	1,281	(4,739)	(3,458)
Mountainburg Volunteer Fire	115,9			-	-	602	795	26,148	-	38,224	65,167	16,726	(16,563)	163
Mountainburg Volunteer Police	13,9			-	1,817	1,889	95	3,136	-	16,203	19,434	2,006	(8,456)	(6,450)
Mt Judea Area Volunteer Fire	115,8			-	5,119	5,721	795	26,130	-	1,115	28,040	16,714	2,623	19,337
Mulberry Volunteer Fire	117,1			-	6,050	6,658	803	26,409	-	6,125	33,337	16,893	(4,574)	12,319
Murfreesboro Volunteer Fire	56,0	0 29	-	-	4,114	4,405	384	12,630	-	9,682	22,696	8,079	(3,355)	4,724
Nashville Volunteer Fire	97,6	19 50	-	-	4,827	5,334	670	22,019	-	958	23,647	14,085	57	14,142
Natural Dam Volunteer Fire	18,9	28 9	-	-	-	98	130	4,268	-	329	4,727	2,730	(1,871)	859
New Blaine Rural Volunteer Fire	74,0	38	5 -	-	7,173	7,558	508	16,706	-	15,052	32,266	10,686	(4,302)	6,384
Newark Volunteer Fire	78,8	10 41		-	-	410	541	17,777	-	9,934	28,252	11,371	(6,687)	4,684
Newport Volunteer Fire	41,9	4 21	-	-	619	837	287	9,451	-	12,300	22,038	6,046	(5,383)	663
Newport Volunteer Police	4,6	35 2		-	-	24	32	1,045	-	5,552	6,629	669	(3,738)	(3,069)
Nimrod/Aplin Volunteer Fire	41,8	75 21	3 -		_	218	287	9,442		2,055	11,784	6,040	5,526	11,566
Nob Hill Volunteer Fire	116,0		-		30,906	31,509	796	26,174		11,807	38,777	16,743	10,832	27,575
Norfork Volunteer Police	6.2				2,929	2,961	43	1,400		133	1,576	895	1,769	2,664
Norman Volunteer Fire	37,4	29 19			-	194	257	8,440		3,653	12,350	5,399	(2,099)	3,300
Norphlet Volunteer Fire	74.2				535	921	509	16,750		5,178	22,437	10,714	(882)	9,832
Norphlet Volunteer Police	8,8				-	46	61	2,003	_	669	2,733	1,281	(350)	931
North Crossett Volunteer Fire	73,7					383	506	16,636		7,878	25,020	10,642	(3,265)	7,377
North Pulaski Fpd	146,0				31,017	31,776	1,001	32,924		17,174	51,099	21,060	2,036	23,096
Northeast Benton Co.	226,0				47,633	48,807	1,550	50,963		17,174	52,513	32,599	28,364	60,963
Northeast Greene County Fire District	72.0				47,033	374	494	16,252	-	40,704	57,450	10,396	(13,119)	(2,723)
Northeast Lakeside Volunteer Fire	65,0			-	1,968	2,306	446	14,677	-	1,479	16,602	9,388	(1,608)	7,780
	37.0			-	1,968	2,306 15,304	254	8,362	-	1,479	9,936	9,388 5,349	3,646	7,780 8,995
Northeast Saline County Fire				-					-				.,	
Northside Volunteer Fire (15318)	41,7			-		217	286	9,407	-	4,175	13,868	6,017	(3,139)	2,878
Northside Volunteer Fire (15296)	106,8			-	5,281	5,836	732	24,084	-	1,571	26,387	15,406	4,010	19,416
Oak Grove Fire Protection Dist. #25	64,8			-		337	444	14,615	-	8,127	23,186	9,349	(8,065)	1,284
Oak Grove Volunteer Fire	36,2			-	4,437	4,625	249	8,179	-	176	8,604	5,232	4,920	10,152
Oil Trough Volunteer Fire	69,9			-	-	363	479	15,765	-	22,293	38,537	10,084	(14,269)	(4,185)
Ola Volunteer Fire	50,9	38 26	-	-	-	265	350	11,497	-	4,435	16,282	7,354	(3,306)	4,048

				Deferre	d Outflows of Res	sources			Deferr	ed Inflows of Res	sources			Pension Expense	
Employer		ension bility	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
Ola Volunteer Police	S	8,806	\$ 46	s -	s -	\$ 3,281	\$ 3,327	\$ 60	\$ 1,986	s -	s -	\$ 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
Osceola Volunteer Fire		23,406	122			3,732	122	160	5,278		6,880	12,318	3,376	(6,910)	(3,534)
Osceola 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	-	-	1,911	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	-	-	2,109	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	-	5,615	29,375	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		57,044	510			2,170	2,700	402	15,447		10,996	10,996	0,003	(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	-	-	2,403	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	-	-	3,313	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	-	-	2,310	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	3,343 8,847	(1,924)	7,850
Pine village 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	-	1,434	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
Plumerville 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			0,230	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	-	-	5,236	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	(6,602)	10,261
Ouail Creek Volunteer Fire		32,179	167	-	-	15,157	15,324	221	7,256	-	2.813	10,290	9,321 4,641	6.176	10,261
Quan Creek volunteer rife Quitman Volunteer		80,267	417	-	-	69,629	70,046	550	18,099	-	2,013	18,649	11,577	29,553	41,130
Sarrigii somiteei		00,207	41/	-	-	09,029	70,040	330	10,099	-	-	10,049	11,3//	29,333	41,130

				Deferre	d Outflows of Re	sources			Deferr	ed Inflows of Re	sources			Pension Expense	
Employer	Net Pe Liabi		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	s	64,894	\$ 337	s -	s -	\$ 18,032	\$ 18,369	\$ 445	\$ 14,633	s -	\$ 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			1,101	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	-	-	14,565	56	64	2,090		508	2,662	1,337	(228)	1,109
Richwood Volunteer Fire		27,812	144	-	-	0	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	-	3,146	19,455	12.007	(3,191)	16,969
			432 119	-	-	7,009		157		-					
Riverdale Volunteer Fire		22,830		-	-		119		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)	
Rogers Volunteer Police				-	-	2,327	2,327			-	3,848	3,848		(359)	(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	-	-	0,020	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
Scranton 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		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
Smyrna 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			3,00	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
South Wountain Volunteer Fire		112,485	584	-	-	10,005	10.589	771	25,364		5,488	31,623	16,224	16,541	32,765
Southfidge Volunteer Fire		83,357	433	-	-	13,903	14,336	572	18,796	-	1,869	21,237	12,023	23,508	35,531
Southridge Volunteer Fire		121,101	629	-	-	13,903	1,075	830	27,307	-	3,588	31,725	17,467	23,306 (294)	17,173
Sparkman Volunteer Fire		46,392	241	-	-		4,167	318	10,461	-	13,510	24,289	6,691	(6,616)	75
Sparkman volunteer rife		+0,392	241	-	-	3,926	4,167	318	10,461		15,510	24,289	0,091	(0,010)	/5

			Deferre	d Outflows of Res	sources			Deferr	ed Inflows of Re	sources			Pension Expense	
Employer	Net Pension Liability	Differences Between Expected an Actual Experience	Net Difference Between Projected and Actual Investment d 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	\$ 13,9	06 \$ 7.	2 S -	s -	\$ 684	\$ 756	\$ 95	\$ 3,136	s -	\$ 434	\$ 3,665	\$ 2,006	\$ 289	\$ 2,295
St. Francis Volunteer Fire	22.7				3,045	3,163	156	5,139		106	5,401	3,287	1.141	4.428
Stamps Volunteer Fire	101,5			_	9,684	10,212	696	22,899		1,856	25,451	14,647	894	15,541
Star City Volunteer Fire	83.4				2,004	433	572	18,814		9,711	29,097	12,034	(5,833)	6,201
Star City Volunteer Police	4,6			_	2,506	2,530	32	1,045	_	100	1,177	669	(1,231)	(562)
Stephens Volunteer Fire	59,9			-	1,330	2,330 1,641	411	13,518	-	5,389	19,318	8,647	(1,231)	9,244
				-	, , , ,		382	12,578	-			8,046		3,960
Strawberry Volunteer Fire Strickler Volunteer Fire	55,7			-	6,460	6,750 193	382 254	8,362	-	15,308	28,268 9,947	5,349	(4,086)	3,960 4,544
	37,0			-	- 0.050				-	1,331			(805)	
Strong Volunteer Fire	86,7			-	9,078	9,529	595	19,555	-	3,076	23,226	12,508	3,280	15,788
Stuttgart Volunteer Fire	14,3			-	2,834	2,909	99	3,240	-	3,640	6,979	2,073	(1,477)	596
Sulphur Rock Area Volunteer Fire	46,3			-	38,967	39,208	318	10,452	-		10,770	6,686	16,726	23,412
Sulphur Springs Volunteer Fire	28,1			-	-	146	193	6,358	-	2,707	9,258	4,067	914	4,981
Sulphur Springs Volunteer Police	22,8			-	19,663	19,782	157	5,148	-	-	5,305	3,293	8,359	11,652
Summit Volunteer Fire	78,7			-	15,721	16,130	540	17,760	-		18,300	11,360	5,402	16,762
Sunnyland Rural Volunteer Fire	54,7			-	-	285	376	12,351	-	2,734	15,461	7,900	(670)	7,230
Sunset Rural Volunteer Fire	41,7	18 21	7 -	-	-	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	62,3		4 -	-	1,704	2,028	427	14,050	-	8,354	22,831	8,987	(4,930)	4,057
Swifton Volunteer Police		96	•	-	476	477	1	44	-	566	611	28	(4)	24
Taylor Volunteer Fire	39,0			-	-	203	268	8,806	-	7,223	16,297	5,633	(5,671)	(38)
Texarkana Volunteer Police	4,6	35 2	4 -	-	729	753	32	1,045	-	163	1,240	669	1,307	1,976
Thornton Volunteer Fire	55,1			-	14,578	14,864	378	12,429	-	5,726	18,533	7,950	5,336	13,286
Tillar Volunteer Fire	64,8	94 33	7 -	-	3,903	4,240	445	14,633	-	1,607	16,685	9,360	4,902	14,262
Timbo Volunteer Fire	95,2	92 49.	5 -	-	4,863	5,358	653	21,487	-	1,216	23,356	13,745	6,803	20,548
Tinsman Volunteer Fire	21,2	45 110) -	-	1,945	2,055	146	4,791	-	3,758	8,695	3,064	(2,222)	842
Tontitown Area Volunteer Fire	112,0	20 58	2 -	-	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	54,0	00 28		-	11,735	12,016	370	12,176	-	2,707	15,253	7,789	(2,275)	5,514
Town of St. Charles Volunteer	46,3	53 24				241	318	10,452		2,379	13,149	6,686	6,287	12,973
Tracy Area Volunteer Fire	73,4	32 38			9,923	10,304	504	16,558		6,171	23,233	10,591	(2,372)	8,219
Trumann Volunteer Fire	64,8	55 33	7 -		4,210	4,547	445	14,624		3,377	18,446	9,354	(1,880)	7,474
Trumann Volunteer Police	9,4				5,772	5,821	65	2,135		4,150	6,350	1,365	595	1,960
Tuckerman Volunteer Fire	122,0				30,755	31,389	837	27,524		691	29,052	17,606	10,134	27,740
Tuckerman Volunteer Police	19,0			_	675	774	130	4,286		315	4,731	2,741	1,893	4,634
Tull Fire & Rescue	40.8			_		212	280	9,206		7,692	17,178	5,889	(5,704)	185
Turrell Volunteer Fire	13,9				1,355	1,427	95	3,136		484	3,715	2,006	2,439	4,445
Turtle Creek Volunteer Fire	106,9			_	63,695	64,251	734	24,127			24,861	15,433	31,645	47,078
Tyronza Volunteer Fire	87.9				10,492	10,949	603	19,841		364	20,808	12,692	4.396	17.088
Tyronza Volunteer Police	17,9			-	9,000	9,093	123	4,051		304	4,174	2,591	4,621	7,212
Umpire Volunteer Fire	29.2			-	5,000	9,093	200	6,584	-	10,498	17.282	4.212	(4.311)	(99)
1	29,2 64,9			-	3,512	3,849	200 445	14,642	-	10,498	34,453	4,212 9,366	(/- /	5,236
Valley Springs Volunteer Fire Van Buren Volunteer Police	23.5			-		3,849	445 161	5,304	-		54,453 6,996	3,393	(4,130) 244	3,236
				-	3,717				-	1,531				
Vandervoort Rural Volunteer Fire	50,9			-		265	350	11,497	-	5,982	17,829	7,354	(2,904)	4,450
Velvet Ridge Fire Protection District	61,1			-	1,730	2,048	420	13,797	-	495	14,712	8,826	2,805	11,631
Vilonia Volunteer Fire	103,2			-	10,578	11,115	708	23,291	-	15,828	39,827	14,899	(10,524)	4,375
Vilonia Volunteer Police	4,6	35 2	-	-	571	595	32	1,045	-	9,704	10,781	669	(5,871)	(5,202)

			Deferre	d Outflows of Res	ources			Deferr	ed Inflows of Re	sources			Pension Expense	
Employer	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	\$ 42,26	1 \$ 220	s -	s -	\$ 2,586	\$ 2,806	\$ 290	\$ 9,529	s -	\$ 11,764	\$ 21,583	\$ 6,096	\$ (2,721)	\$ 3,375
Wabbaseka Volunteer Fire	27,30		-	-	645	787	187	6,158	-	4,154	10,499	3,939	(839)	3,100
Waldo Volunteer Fire	9.57				045	50	66	2,160		11,553	13,779	1,382	(15,271)	(13,889)
Waldo Volunteer Police	9,27		-	-	3,886	3,934	64	2,100	-	43	2,197	1,337	843	2,180
Waldron Volunteer Fire	79,57		-	-	3,000	413	546	17,943	-	6,538	25,027	11,477	(4,148)	7,329
Walnut Ridge Volunteer Fire	55,82		-		-	290	383	12,587	-	8,652	21,622	8,051	(5,272)	2,779
	13,90		-	-	641	713	95	3,136	-	8,590	11.821	2,006		1,033
Walnut Ridge Volunteer Police			-	-				-,	-			,	(973)	,
Ward Volunteer Fire	51,41		-	-	2,736	3,003	353	11,593	-	2,892	14,838	7,416	(625)	6,791
Ward Volunteer Police	23,56		-	-	2,785	2,907	162	5,313	-	2,119	7,594	3,399	(84)	3,315
Warren Volunteer Fire	130,67		-	-	3,255	3,934	896	29,467	-	29,229	59,592	18,849	(8,776)	10,073
Washington Volunteer Fire	46,54		-	-	22,793	23,035	319	10,496	-	20	10,835	6,714	8,886	15,600
Water Valley Volunteer Fire	64,50		-	-	-	335	442	14,546	-	7,434	22,422	9,304	(5,537)	3,767
Watson Chapel Volunteer Fire	69,41		-	-	11,544	11,905	476	15,652	-	75,242	91,370	10,012	(14,753)	(4,741)
Wedington Volunteer Fire	126,31		-	-	6,576	7,232	866	28,482	-	4,590	33,938	18,219	(3,832)	14,387
Weiner Volunteer Fire	65,01	2 338	-	-	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	103,13		-	-	1,026	1,562	707	23,256	-	5,474	29,437	14,876	(666)	14,210
Wesley Volunteer Fire	37,08		-	-	6,305	6,498	254	8,362	-	6,191	14,807	5,349	(3,393)	1,956
West Fork Volunteer Fire	148,79	5 773	-	-	-	773	1,020	33,551	-	14,923	49,494	21,462	1,430	22,892
West Fork Volunteer Police	37,08	2 193	-	-	1,394	1,587	254	8,362	-	5,120	13,736	5,349	1,846	7,195
West Memphis Volunteer Police	50,98	3 265	-	-	22,404	22,669	350	11,497	-	26	11,873	7,354	8,728	16,082
West Point Volunteer Fire	27,81	2 144	-	-	-	144	191	6,271	-	8,873	15,335	4,011	(4,870)	(859)
West Pulaski Volunteer Fire	215,35	1,119	-	-	34,258	35,377	1,477	48,559	-	37,454	87,490	31,061	6,933	37,994
Western Greene Co Fire	112,17	7 583	-	-	-	583	769	25,295	-	8,765	34,829	16,180	(5,668)	10,512
Western Grove Volunteer Fire	97,95			_	7,089	7,598	672	22,088	-	-	22,760	14,129	6,529	20,658
Wheatley Volunteer Fire	37,46		_		_	195	257	8,449		6,660	15,366	5,404	(6,936)	(1,532)
Wheatley Volunteer Police	*,								-	-		-	(1,595)	(1,595)
Wheeler Volunteer Fire	88,61	460			961	1,421	608	19,981		12,089	32,678	12,781	(6,013)	6,768
White Bluff-Rye Hill Volunteer	111,05				3,322	3,899	762	25,042		8,153	33,957	16,018	3,484	19,502
White Hall Volunteer Fire	69.83				2,091	2,454	479	15,748		13,359	29,586	10,073	(3,678)	6,395
White Hall Volunteer Police	13,90		_	_	11,663	11.735	95	3,136	-		3,231	2,006	5.011	7,017
Whitehouse Volunteer Fire	78,95		-	-	5,009	5,419	541	17,804	-	6,139	24,484	11,388	4,458	15,846
Wickes Rvfd #2	31,71		_	_	6,340	6,505	217	7,151	_	26	7,394	4,574	2,571	7,145
Williams Junction Volunteer Fire	36,77		-	-	0,340	191	252	8,292	-	1,597	10,141	5,304	(1,761)	3,543
Wilmar Volunteer Fire	32,44		-	-	-	169	222	7,316	-	9,283	16,821	4,680	(3,488)	1,192
Wilmot Volunteer Fire	46,31		-	-	-	241	318	10,443	-	3,581	14,342	6,680	(3,040)	3,640
Wilson Volunteer Fire	29,94		-	-		156	205	6,751		13,901	20,857	4,318	(8,051)	(3,733)
Wilton Volunteer Fire	51,64		-	-	7,724	7,992	354	11,645	-	2,733	14,732	7,449	(2,622)	4,827
Winchester Volunteer Fire	23,64		-	-	4.096	4,219	162	5,331	-	4,535	10,028	3,410	6,112	9,522
			-	-					-					
Woodlawn Volunteer Fire	74,16		-	-	7,278	7,663	509	16,723	-	2,380	19,612	10,697	435	11,132
Wright-Pastoria Volunteer Fire	46,35		-	-	1,955	2,196	318	10,452	-	4,176	14,946	6,686	3,323	10,009
Wynne Volunteer Fire	64,27		-	-	1,808	2,142	441	14,494	-	801	15,736	9,271	98	9,369
Wynne Volunteer Police	30		-	-	974	976	2	69	-	2,773	2,844	44	83	127
Y-City Volunteer Fire	46,00		-	-	-	239	315	10,374	-	2,017	12,706	6,636	(1,942)	4,694
Yellville Volunteer Fire	69,99		-	-	423	787	480	15,783	-	10,476	26,739	10,096	(4,816)	5,280
Zinc Volunteer Fire	50,72	263			11,917	12,180	348	11,437		· — -	11,785	7,316	5,688	13,004
	\$ 35,582,81	2 \$ 184,856	s -	s -	\$ 4,290,016	\$ 4,474,872	\$ 243,993	\$ 8,023,510	s -	\$ 4,629,642	\$ 12,897,145	\$ 5,132,315	\$ (246,100)	\$ 4,886,215

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.

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

- 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.

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

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.

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

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.

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 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:

	Paid	Volunteer	Total		
Total pension liability Plan's fiduciary net position	\$ 3,094,818,981 2,407,334,337	\$ 144,039,300 108,456,488	\$ 3,238,858,281 2,515,790,825		
Net pension liability	\$ 687,484,644	\$ 35,582,812	\$ 723,067,456		
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:

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

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 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
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 paid to participants	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

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.lopfi-prb.com.

GASB 68 Proportionate Share LOPFI Only

Net Pension Net Pension Liability Under Current Discount Rate 1% at a Discount Rate

Rate

Liability at a Higher

Net Pension Liability 1% Lower

Employer			Dronortionata _	nate	nigner	1% LOWEI
Employer Number	Employer Name	Contribution	Proportionate Share	7.00%	8.00%	6.00%
	Alexander Fire	\$ 97,651	0.11041%			\$ 1,295,866
	Alexander Fire Alexander Police	78,042	0.11041%	606,620	260,592	1,035,647
	Altheimer Police	10,548	0.08824%	81,990	35,221	139,976
	Altus Police	10,913	0.01133%	84,827	36,440	144,820
	Amity Police	10,944	0.01234%	85,068	36,543	145,231
	Arkadelphia Fire	106,210	0.12009%	825,570	354,648	1,409,447
	Ash Flat Fire	40,310	0.12009%	313,330	134,600	534,929
	Ash Flat Police	28,035	0.03170%	217,916	93,612	372,035
	Ashdown Police	113,679			379,588	
	Atkins Police	•	0.12853% 0.09666%	883,627		1,508,563
		85,490 57,547		664,514	285,461	1,134,485
	Augusta Police	57,547	0.06507%	447,313	192,156	763,671
	Austin Police	27,351	0.03092%	212,599	91,328	362,958
	Bald Knob Police	63,332	0.07161%	492,280	211,473	840,440
	Barling Fire	54,837	0.06200%	426,248	183,107	727,708
	Barling Police	90,922	0.10280%	706,737	303,600	1,206,569
	Batesville Fire	140,283	0.15861%	1,090,420	468,422	1,861,609
	Batesville Police	200,739	0.22696%	1,560,344	670,292	2,663,883
	Bauxite Police	14,531	0.01643%	112,949	48,521	192,832
	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
	Black Rock Police	6,921	0.00783%	53,797	23,110	91,844
	Blytheville Fire	291,708	0.32982%	2,267,446	974,048	3,871,076
	Blytheville Police	316,284	0.35760%	2,458,476	1,056,110	4,197,209
	Bono Police	43,359	0.04902%	337,030	144,781	575,390
	Bradford Police	21,062	0.02381%	163,715	70,329	279,501
	Bradley Police	6,580	0.00744%	51,146	21,971	87,319
	Brinkley Fire	9,404	0.01063%	73,097	31,401	124,795
	Brinkley Police	59,114	0.06684%	459,493	197,389	784,465
	Brookland Police	60,378	0.06827%	469,318	201,609	801,239
	Bryant Fire	557,682	0.63054%	4,334,862	1,862,167	7,400,652
	Bryant Police	525,693	0.59437%	4,086,212	1,755,352	6,976,146
	Buford Fire	10,503	0.01188%	81,640	35,071	139,379
	Bull Shoals Fire	7,977	0.00902%	62,005	26,636	105,858
	Bull Shoals Police	23,426	0.02649%	182,090	78,222	310,872
	Cabot Fire	487,802		3,791,685	1,628,830	6,473,318
	Cabot Police	·	0.55153% 0.60162%	, ,		
		532,108		4,136,076	1,776,773	7,061,275
	Caddo Valley Fire	6,240	0.00706%	48,504	20,836	82,807
	Caddo Valley Police	30,448	0.03443%	236,672	101,670	404,057
	Camden Fire	281,740	0.31855%	2,189,965	940,764	3,738,797
	Camden Police	176,182	0.19920%	1,369,463	588,293	2,338,002
	Cammack Village Police	25,648	0.02900%	199,362	85,642	340,359
	Caraway Police	20,970	0.02371%	163,000	70,021	278,280
	Carlisle Police	37,590	0.04250%	292,187	125,518	498,834
	Cave City Fire	5,879	0.00665%	45,697	19,631	78,017
	Cave City Police	39,585	0.04476%	307,694	132,179	525,308
	Cave Springs Police	106,371	0.12027%	826,822	355,186	1,411,584
	Centerton Fire	250,918	0.28370%	1,950,386	837,845	3,329,777
	Centerton Police	252,868	0.28590%	1,965,543	844,357	3,355,654
	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
		•		•	•	•

Net Pension Net Pension
Liability Under Liability at a Net Pension Liability
Current Discount Discount Rate 1% at a Discount Rate

Higher

1% Lower

Rate

Proportionate **Employer** Number Contribution 7.00% 8.00% 6.00% **Employer Name** Share 375122 Coal Hill Police 0.00542% 37,248 16,001 63,592 4.792 42,916 377822 Concord Police 0.00366% 3,234 25,138 10,799 378633 Conway Fire 1,428,878 1.61555% 11,106,669 4,771,196 18,961,753 5,114,634 378622 Conway Police 1.531.731 1.73184% 11.906.145 20,326,651 387522 Corning Police 47,533 0.05374% 369,474 158,718 630,781 20,057 0.02268% 155,903 397222 Cotter Police 66,973 266,164 406522 Cotton Plant Police 0.00000% 236,677 0.26760% 1.839.690 790.293 3.140.794 427833 Crossett Fire 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 1,931,172 145,525 0.16454% 1,131,166 485.925 476622 De Queen Police 466922 Decatur Police 60,780 0.06872% 472,443 202,952 806,574 479,883 0.04089% 481222 Dermott Police 281,087 120,749 36,162 485522 Des Arc Police 63,802 0.07214% 495,933 213,043 846,677 486322 Devalls Bluff Police 0.00007% 474 204 809 61 496022 DeWitt Police 72,984 0.08252% 567,305 243,702 968,525 16,816 0.01901% 501022 Diaz Police 130.711 56.151 223.155 502922 Dierks Police 32,824 0.03711% 255,141 109,603 435,587 52,255 0.05908% 174.486 693,444 516922 Dover Police 406,178 536322 East Camden Police 6,270 0.00709% 48,737 20,936 83,205 1,501,759 5,968,313 546033 Fl Dorado Fire 449,747 0.50850% 3,495,883 546023 El Dorado Police 0.40149% 1,185,725 4,712,325 355,101 2,760,200 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 54,907 561422 Elm Springs Police 0.06208% 426,792 183.341 728.637 122,478 0.13848% 952,021 408,969 585133 Eureka Springs Fire 1,625,330 127,593 0.14426% 991.780 426.048 585122 Eureka Springs Police 1.693.208 595922 Fairfield Bay Police 0.06250% 429,653 184,570 733,520 55,275 89,467 1,187,261 604132 Farmington Fire 0.10116% 695,427 298,741 604122 Farmington Police 193,911 0.21924% 1,507,270 647,492 2.573.273 614937 Favetteville 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% 205.293 120.248 51.656 630022 Flippin Police 58,853 0.06654% 457,464 196,517 781,002 0.00000% 635122 Foreman Police 644033 Forrest City Fire 240,482 0.27190% 1,869,267 802,998 3,191,287 984.389 3.912.174 644022 Forrest City Police 294,805 0.33332% 2.291.519 654833 Fort Smith Fire 2,306,598 2.60794% 17,929,186 7,702,008 30,609,430 1.65763% 11,395,941 4,895,461 19,455,610 654823 Fort Smith Police 1.466.093 665322 Friendship Police 2,076 0.00235% 16,137 6,932 27,549 9,489 31,685 693932 Gassville Fire 0.01073% 73,758 125,923 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 33,735 134,071 0.01142% 78,531 23,477 724222 Glenwood Police 0.02654% 182,487 78,393 311,549 726922 Goshen Police 44,583 0.05041% 346,544 148,868 591,633 53,869 418,724 714,862 733122 Gosnell Police 0.06091% 179,875 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 49,499 196,720 747.218 223.777 1,739,419 2,969,606 747122 Greenwood Police 0.25301% 754422 Greers Ferry Police 36,538 0.04131% 284,010 122,005 484,873 7,384 97,988 0.00835% 776522 Hackett Police 57,396 24,656 804422 Hampton Police 17,546 0.01984% 136,385 58,588 232,842 32.545 813322 Hardy Police 0.03680% 252.972 108.672 431.884 823022 Harrisburg Police 42,675 0.04825% 331,713 142,497 566,313 358,567 0.40541% 834633 Harrison Fire 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 97,949 7,381 0.00835% 57,373 24,646 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

Net Pension Net Pension Liability Under Current Discount Rate 1% at a Discount Rate

Rate

Liability at a Higher

Net Pension Liability 1% Lower

				Rate	Higher	1% Lower
Employer			Proportionate			
Number	Employer Name	Contribution	Share	7.00%	8.00%	6.00%
	Heber Springs Fire	31,089	0.03515%	241,655	103,810	412,563
	Heber Springs Police	143,564	0.16232%	1,115,923	479,377	1,905,149
	Hector Police	7,800	0.00882%	60,629	26,045	103,509
	Helena-West Helena Fire	204,052	0.23071%	1,586,096	681,354	2,707,847
	Helena-West Helena Police	139,102	0.15727%	1,081,240	464,478	1,845,936
	Hermitage Police	11,440 39,102	0.01293%	88,923 303,940	38,200 130,566	151,813 518,898
	Highfill Police Highland Fire	4,844	0.04421% 0.00548%	37,652	16,175	64,282
	Highland Police	23,721	0.00348%	184,383	79,207	314,787
	Holiday Island Fire	25,161	0.02845%	195,576	84,016	333,896
	Holly Grove Police	8,164	0.00923%	63,459	27,261	108,339
	Hope Fire	143,117	0.16181%	1,112,448	477,885	1,899,217
	Hot Springs Fire	1,144,770	1.29433%	8,898,297	3,822,525	15,191,532
	Hot Springs Police	1,399,796	1.58267%	10,880,614	4,674,087	18,575,824
	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
	Huntington Police	6,157	0.00696%	47,858	20,559	81,706
	Huntsville Police	77,789	0.08795%	604,654	259,747	1,032,290
	Huttig Police	7,050	0.00797%	54,800	23,541	93,556
	Jacksonville Fire	838,416	0.94795%	6,517,008	2,799,572	11,126,098
	Jacksonville Police	653,982	0.73942%	5,083,402	2,183,725	8,678,589
	Jasper Police	13,296	0.01503%	103,350	44,397	176,443
	Johnson Area Fire Departm	20.004	0.00000%	200.404	- 00.036	256.006
	Johnson Fire	26,901	0.03042%	209,101	89,826	356,986
	Johnson Police Jonesboro Fire	116,775	0.13203%	907,692 12,574,320	389,926 5,401,668	1,549,649
	Jonesboro Police	1,617,692 1,928,232	1.82903% 2.18014%	14,988,147	6,438,599	21,467,387 25,588,370
	Judsonia Police	26,343	0.02978%	204,764	87,962	349,582
	Junction City Police	8,935	0.01010%	69,452	29,835	118,571
	Kensett Police	28,222	0.03191%	219,370	94,237	374,517
	Kibler Police	17,078	0.01931%	132,747	57,025	226,632
	Lake City Police	42,795	0.04839%	332,646	142,898	567,906
	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
	Leachville Police	37,466	0.04236%	291,223	125,103	497,188
	Lepanto Police	16,125	0.01823%	125,340	53,843	213,985
	Lewisville Police	20,259	0.02291%	157,473	67,647	268,845
	Lincoln Fire	8,629	0.00976%	67,073	28,813	114,510
	Lincoln Police	67,650	0.07649%	525,843	225,891	897,741
	Little Flock Police	77,641	0.08778%	603,503	259,253	1,030,326
	Little Rock Fire Little Rock Police	7,599,491 8,936,222	8.59231% 10.10368%	59,070,844 69,461,261	25,375,615 29,839,119	100,848,129 118,587,046
	Lonoke Police	97,673	0.11043%	759,212	326,142	1,296,158
	LOPFI Staff	191,573	0.21660%	1,489,097	639,685	2,542,246
	Lowell Fire	356,238	0.40278%	2,769,038	1,189,522	4,727,413
	Lowell Police	193,392	0.21866%	1,503,236	645,759	2,566,385
	Luxora Police	10,284	0.01163%	79,938	34,340	136,473
	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
	Mansfield Police	23,938	0.02707%	186,070	79,932	317,666
	Marianna Fire	14,663	0.01658%	113,975	48,962	194,584
	Marianna Police	86,799	0.09814%	674,689	289,832	1,151,856
	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

Net Pension Net Pension Liability Under Current Discount Rate 1% at a Discount Rate

Rate

Liability at a Higher

Net Pension Liability 1% Lower

				Rate	Higher	1% Lower
Employer			Proportionate			·
Number	Employer Name	Contribution	Share	7.00%	8.00%	6.00%
	Marked Tree Police	48,740	0.05511%	378,856	162,749	646,798
	Marmaduke Police	37,730	0.04266%	293,275	125,985	500,691
	Marshall Police	22,718	0.02569%	176,587	75,858	301,476
	Marvell Police	34,429	0.03893%	267,617	114,963	456,886
	Maumelle Fire	515,070	0.58236%	4,003,639	1,719,881	6,835,174
	Maumelle Police	407,539	0.46078%	3,167,801	1,360,822	5,408,197
	Mayflower Fire	7,900	0.00893%	61,407	26,379	104,836
	Mayflower Police	66,181	0.07483%	514,425	220,986	878,247
	McCrory Police	35,626	0.04028%	276,921	118,960	472,771
	McGehee Fire	101,377	0.11462%	788,003	338,510	1,345,311
	McGehee Police	90,355	0.10216%	702,329	301,706	1,199,045
	McRae Police	7,800	0.00882%	60,629	26,045	103,509
	Mena Fire	31,602	0.03573%	245,642	105,523	419,371
	Mineral Springs Police	17,669	0.01998%	137,341	58,999	234,474
	Monette Police	39,758	0.04495%	309,039	132,757	527,604
	Monticello Fire	103,858	0.11743%	807,288	346,794	1,378,235
	Montrose Police	1,452	0.00164%	11,286	4,848	19,269
	Morning Star FPA	5,460	0.00617%	42,441	18,232	72,456
	Morriton	8,573 336,992	0.00969%	66,638	28,626	113,767
	Mountain Home Fire Mountain Home Police	340,049	0.38102% 0.38447%	2,619,439	1,125,257 1,135,465	4,472,012 4,512,579
	Mountain Pine Police	22,651	0.38447%	2,643,201 176,066	75,634	300,587
	Mountain View Police	68,306	0.02301%	530,943	228,082	906,447
	Mountainburg Police	7,450	0.00842%	57,909	24,876	98,864
	Mulberry Police	24,075	0.00342%	187,135	80,389	319,484
	Murfreesboro Police	23,765	0.02687%	184,725	79,354	315,371
	Nashville Fire	8,926	0.01009%	69,382	29,805	118,451
	Newport Fire	197,197	0.22296%	1,532,812	658,465	2,616,879
	Newport Police	162,654	0.18390%	1,264,310	543,121	2,158,480
	Nob Hill Fire	13,674	0.01546%	106,288	45,659	181,459
	North Little Rock Fire	2,602,961	2.94302%	20,232,816	8,691,600	34,542,280
	North Little Rock Police	2,513,286	2.84163%	19,535,772	8,392,164	33,352,259
	Oak Grove Fire Protection Dist. #25	18,625	0.02106%	144,772	62,191	247,161
	Ola Police	23,692	0.02679%	184,158	79,110	314,402
	Oppelo Police	4,129	0.00467%	32,095	13,787	54,793
	Osceola Fire	195,025	0.22050%	1,515,929	651,212	2,588,056
	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
	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
	Rison Police	34,572	0.03909%	268,728	115,440	458,784
	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
	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

Net Pension
Liability Under
Liability at a
Net Pension Liability
Current Discount
Rate
Higher
1% Lower

			Rate	Higher	1% Lower
nployer		Proportionate			
umber Employer Name	Contribution	Share	7.00%	8.00%	6.00%
1733722 Russellville Police	616,133	0.69663%	4,789,202	2,057,342	8,176,3
1753122 Salem Police	37,879	0.04283%	294,433	126,483	502,6
1763933 Searcy Fire	540,901	0.61157%	4,204,423	1,806,134	7,177,9
1763922 Searcy Police	511,524	0.57835%	3,976,076	1,708,040	6,788,1
1765522 Shannon Hills Police	30,911	0.03495%	240,271	103,216	410,2
1774432 Sheridan Fire	-	0.00000%	-	-	
1778722 Sherwood Police	970,286	1.09705%	7,542,033	3,239,902	12,876,0
1783333 Siloam Springs Fire	631,364	0.71385%	4,907,592	2,108,200	8,378,
1783322 Siloam Springs Police	484,220	0.54748%	3,763,842	1,616,869	6,425,
1793022 Smackover Police	82,825	0.09365%	643,799	276,563	1,099,
1798126 Sparkman Police	7,236	0.00818%	56,245	24,162	96,
1803133 Springdale Fire	1,993,869	2.25435%	15,498,344	6,657,769	26,459,
1803122 Springdale Police	2,079,084	2.35070%	16,160,720	6,942,312	27,590,
1813922 Stamps Police	16,582	0.01875%	128,892	55,369	220,0
1824422 Star City Police	41,559	0.04699%	323,038	138,771	551,
1828722 Stephens Police	8,045	0.00910%	62,534	26,863	106,
1843022 Strong Police	4,196	0.00474%	32,616	14,011	55,
1854633 Stuttgart Fire	160,653	0.18164%	1,248,756	536,440	2,131,
1854622 Stuttgart Police	211,589	0.23923%	1,644,681	706,521	2,807,
1873222 Sulphur Police	13,872	0.01568%	107,827	46,320	184,
1879122 Swifton Police	6,114	0.00691%	47,524	20,415	81,
1892933 Texarkana Fire	828,699	0.93696%	6,441,477	2,767,126	10,997,
1892923 Texarkana Police	980,957	1.10911%	7,624,979	3,275,533	13,017,
1908932 Tontitown Fire	19,928	0.02253%	154,900	66,542	264,
1908922 Tontitown Police	99,774	0.11281%	775,543	333,157	1,324,
1922433 Trumann Fire	57,711	0.06525%	448,588	192,704	765,
1922422 Trumann Police	167,329	0.18919%	1,300,648	558,732	2,220,
1931322 Tuckerman Police	28,101	0.03177%	218,429	93,833	372,
1937222 Tyronza Police	17,220	0.01947%	133,851	57,500	228,
1941033 Van Buren Fire	536,051	0.60608%	4,166,724	1,789,939	7,113,
1941022 Van Buren Police	462,131	0.52251%	3,592,144	1,543,111	6,132,
1952632 Vilonia Fire	18,182	0.02056%	141,329	60,712	241,
1952622 Vilonia Police	92,262	0.10432%	717,153	308,074	1,224,
1991722 Waldo Police	5,018	0.00567%	39,005	16,756	66,
2002822 Waldron Police	90,414	0.10223%	702,788	301,903	1,199,
2011733 Walnut Ridge Fire	58,842	0.06653%	457,379	196,481	780,
2011733 Walnut Ridge Police	65.158	0.07367%	506,473	217,570	864,
2016832 Ward Fire	11,653	0.01318%	90,579	38,911	154,
2016822 Ward Police	85,232	0.09637%	662,508	284,600	1,131,
2021433 Warren Fire	22,267	0.02518%	173,081	74,352	295,
2041922 Weiner Police	11,893	0.01345%	92,444	39,712	157,
2050832 West Fork Fire	21,100	0.01345%	164,010	70,455	280,
2050822 West Fork Police	55,515	0.06277%	431,518	185,371	736,
2060533 West Memphis Fire	738,035	0.83445%	5,736,746	2,464,388	9,794,
·	· ·				
2060522 West Memphis Police	1,035,054	1.17028%	8,045,475	3,456,170	13,735,
2070222 Wheatley Police	7,405	0.00837%	57,559	24,726	98,
2081822 White Hall Police	170,877	0.19320%	1,328,227	570,579	2,267,
2100822 Wilmot Police	17,836	0.02017%	138,639	59,557	236,
2109122 Wilson Police	11,942	0.01350%	92,825	39,876	158,
2119933 Wynne Fire	93,972	0.10625%	730,444	313,784	1,247,
2119922 Wynne Police	181,036 \$ 88,445,213	0.20469% 100.00000% \$	1,407,193 687,484,644 \$	604,501 295,329,211 \$	2,402,4

					Defer	rred Outflows of Resou	irces			Def	erred Inflows of Reso	urces			Pension Expense	
					beta	TEG GULLIOWS OF RESSE				Sc.		artes			Net Amortization of Deferred Amounts from Changes in	
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	Proportion and Differences Between Employer Contributins and Proportionate Share of Contributions	Total Employer Pension Expense
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 24822	Alexander Police Altheimer Police	606,620 81,990	0.088%	68,489 9.257		16,910 2.286	279,240 3.914	364,639 15.457		155,699 21,044		19,788	155,699 40.832	116,688 15,771	135,198 2.319	251,886 18.090
20522	Altus Police	84,827	0.012%	9,577		2,365	19,422	31,364	-	21,772			21,772	16,317	9,226	25,543
30222	Amity Police	85,068	0.012%	9,604	-	2,371	1,951	13,926	-	21,834	-	2,195	24,029	16,363	1,798	18,161
41833 64733	Arkadelphia Fire Ash Flat Fire	825,570 313,330	0.120%	93,209 35,376		23,013 8,734	88,213	204,435 44,110		211,896 80,421		15,574 16,359	227,470 96,780	158,805 60,272	28,815 (10,200)	187,620 50,072
64722	Ash Flat Police	217,916	0.032%	24,603	-	6,075	17,578	48,256	-	55,932	-	1,264	57,196	41,918	7,186	49,104
60422	Ashdown Police	883,627	0.129%	99,763	-	24,632	52,282	176,677	-	226,797	-	18,721	245,518	169,973	(2,035)	167,938
70122 80922	Atkins Police Augusta Police	664,514 447,313	0.097%	75,025 50,502		18,524 12,469	23,606 20,427	117,155 83.398		170,558 114.810		40,467 43.411	211,025 158,221	127,825 86,044	(6,946) (23,970)	120,879 62,074
82522	Austin Police	212,599	0.031%	24,003		5,926	37,388	67,317		54,567		3,745	58,312	40,895	10,193	51,088
90622	Bald Knob Police	492,280	0.072%	55,579	-	13,723	45,252	114,554	-	126,352	-		126,352	94,694	40,166	134,860
100732 100722	Barling Fire Barling Police	426,248 706.737	0.062%	48,124 79,792		11,882 19.701	26,228 3.864	86,234 103.357		109,403 181.395		26,081 198.406	135,484 379.801	81,992 135.947	3,813 (72,433)	85,805 63.514
110433	Batesville Fire	1,090,420	0.159%	123,111		30,396	7,881	161,388	-	279,874		48,709	328,583	209,751	(21,695)	188,056
110422	Batesville Police	1,560,344	0.227%	176,166	-	43,495	7,906	227,567	-	400,488	-	92,857	493,345	300,145	42,833	342,978
112022 120122	Bauxite Police Bay Police	112,949 303.606	0.016%	12,752 34.278		3,149 8.463	38,047 20.853	53,948 63,594		28,990 77.925	-	4,799 7.142	33,789 85.067	21,727 58.401	9,697 10.284	31,424 68.685
128732	Beaver Lake Fire	296,579	0.043%	33,484		8,267	46,238	87,989	-	76,122		30,507	106,629	57,049	29,234	86,283
131732	Beebe Fire	65,044	0.009%	7,344	-	1,813	10,584	19,741	-	16,695	-	3,499	20,194	12,512	(3,033)	9,479
140636 140626	Bella Vista Fire Bella Vista Police	7,089,520 4.534,885	1.031% 0.660%	800,421 511,997		197,624 126,412	215,211 200,050	1,213,256 838.459		1,819,641 1,163,952		72,452	1,892,093 1,163,952	1,363,727 872,322	100,001 147.805	1,463,728 1,020,127
150333	Benton Fire	6,795,219	0.988%	767,194	-	189,420	75,128	1,031,742	-	1,744,103	-	196,627	1,940,730	1,307,116	(32,872)	1,274,244
150322	Benton Police	6,778,460	0.986%	765,301	-	188,953	139,141	1,093,395	-	1,739,802	-	88,649	1,828,451	1,303,892	(57,582)	1,246,310
160033 160022	Bentonville Fire Bentonville Police	11,839,655 8.892,265	1.722%	1,336,720 1,003,954		330,037 247.877	1,037,649 440.533	2,704,406 1,692,364		3,038,840 2,282,345		46,901 142,593	3,085,741 2,424,938	2,277,455 1,710,500	357,918 251.343	2,635,373 1.961.843
170822	Berryville Police	1,253,715	0.182%	141,547		34,948	32,180	208,675		321,786		21,768	343,554	241,162	2,395	243,557
168633	Bethel Heights Fire		0.000%	20.025			644	46.242	-			205 400	200.754		(2,042)	(2,042)
168622 175922	Bethel Heights Police Black Rock Police	324,398 53,797	0.047%	36,625 6.074		9,043 1,500	3,716	46,312 11.290		83,262 13.808		205,489 669	288,751 14.477	62,401 10,348	(74,370) 276	(11,969) 10.624
179133	Blytheville Fire	2,267,446	0.330%	255,999		63,206	80,541	399,746	-	581,977		40,830	622,807	436,162	19,271	455,433
179122 188022	Blytheville Police Bono Police	2,458,476 337.030	0.358%	277,567 38.051		68,531 9.395	151,828 12.651	497,926 60.097		631,008 86.504		47,344 252	678,352 86.756	472,908 64.830	46,791 6.302	519,699 71.132
199622	Bradford Police	163,715	0.024%	18,484		4,564	10,868	33,916		42,020		34,355	76,375	31,492	(6,733)	24,759
200322	Bradley Police	51,146	0.007%	5,775		1,426	29,583	36,784	-	13,128		18,036	31,164	9,838	2,893	12,731
209733 209723	Brinkley Fire Brinkley Police	73,097 459,493	0.011%	8,253 51,878		2,038 12,809	959 5,511	11,250 70,198		18,762 117,936		2,845 48,672	21,607 166.608	14,061 88,387	(632) (11,128)	13,429 77,259
212722	Brookland Police	469,318	0.068%	52,987		13,083	96,634	162,704		120,458		40,072	120,458	90,277	71,713	161,990
219433	Bryant Fire	4,334,862	0.631%	489,414		120,837	73.032	610,251	-	1,112,613	-	122,079	1,234,692	833,846	(83,338)	750,508
219422 224032	Bryant Police Buford Fire	4,086,212 81,640	0.594% 0.012%	461,341 9,217		113,905 2,276	73,032 19,297	648,278 30,790		1,048,793 20.954		95,028	1,143,821 20,954	786,016 15,704	(30,068) 15,163	755,948 30.867
228332	Bull Shoals Fire	62,005	0.009%	7,001	-	1,728		8,729	-	15,915	-	2,837	18,752	11,927	(2,734)	9,193
228322	Bull Shoals Police	182,090	0.026%	20,558	-	5,076	-	25,634	-	46,736	-	22,863	69,599	35,027	(6,004)	29,023
258533 258522	Cabot Fire Cabot Police	3,791,685 4.136.076	0.552%	428,089 466.971		105,695 115,295	4,552 3.640	538,336 585.906		973,198 1.061.591		47,157 122.465	1,020,355 1.184.056	729,362 795,608	(33,479) (93,482)	695,883 702.126
268233	Caddo Valley Fire	48,504	0.007%	5,476		1,352	2,155	8,983		12,449		8,147	20,596	9,330	(3,183)	6,147
268222 277133	Caddo Valley Police Camden Fire	236,672 2.189,965	0.034%	26,721 247.251		6,597 61.046	10,570	43,888 308.297	-	60,746 562.090		793 132,361	61,539 694,451	45,526 421,258	6,208 (84,644)	51,734 336.614
277133 277123	Camden Fire Camden Police	2,189,965 1,369,463	0.319%	247,251 154,615		61,046 38,175	139,289	308,297 332,079		351,495		132,361 24,217	694,451 375,712	421,258 263,427	(84,644) 32,326	336,614 295,753
285222	Cammack Village Police	199,362	0.029%	22,508	-	5,557	18,606	46,671	-	51,169	-	38,757	89,926	38,349	(18,999)	19,350
288722 298422	Caraway Police Carlisle Police	163,000 292,187	0.024%	18,403 32,988	-	4,544 8,145	2,578 22.991	25,525 64.124	-	41,837 74.995	-	15,063 13.816	56,900 88.811	31,354 56,205	(7,848) 7,690	23,506 63.895
309332	Cave City Fire	45,697	0.007%	5,159		1,274	1,007	7,440	-	11,729		1,234	12,963	8,790	471	9,261
309322	Cave City Police	307,694	0.045%	34,739		8,577	10,878	54,194	-	78,975	-	8,577	87,552	59,188	5,464	64,652
310722 318233	Cave Springs Police Centerton Fire	826,822 1.950.386	0.120%	93,350 220.202		23,048 54.368	167,988 393,154	284,386 667.724		212,217 500.598		2,676	214,893 500.598	159,046 375,173	64,276 279,407	223,322 654.580
318222	Centerton Police	1,965,543	0.286%	221,914		54,791	83,047	359,752		504,489		1,576	506,065	378,088	99,760	477,848
319022 333632	Central City Police Cherokee Village Fire	912,675	0.000% 0.133%	103,043	-	25,441	-	128,484	-	234,253	-	1,246 34,965	1,246 269,218	175,560	(5,320) (31,038)	(5,320) 144,522
333622	Cherokee Village Police	517,938	0.133%	58,476		14,438	19,066	91,980		132,937		32,058	269,218 164,995	99,630	(15,572)	84,058
334422	Cherry Valley Police	68,503	0.010%	7,734		1,910	2,357	12,001	-	17,583		2,608	20,191	13,177	182	13,359
348422 357322	Clarendon Police Clarksville Police	224,857 1.464,472	0.033%	25,387 165.342	-	6,268 40.823	19,771 43,069	51,426 249.234	-	57,713 375,881	-	31,505 133,908	89,218 509,789	43,253 281,703	(4,648) (54,356)	38,605 227,347
368932	Clinton Fire	51,698	0.008%	5,837		1,441	45,069	8,245		13,269		1,970	15,239	9,945	(489)	9,456
368922	Clinton Police	435,879	0.063%	49,212	-	12,150		61,362	-	111,875		42,127	154,002	83,845	(44,133)	39,712
375122 377822	Coal Hill Police Concord Police	37,248 25,138	0.005%	4,205 2.838	- :	1,038 701	3,205 3,131	8,448 6.670	-	9,560 6.452		7,244 21.332	16,804 27.784	7,165 4.835	963 (8.204)	8,128 (3.369)
378633	Conway Fire	11,106,669	1.616%	1,253,965		309,605	-	1,563,570	-	2,850,707		550,402	3,401,109	2,136,459	(327,441)	1,809,018
378622 387522	Conway Police	11,906,145 369,474	1.732%	1,344,227	-	331,890	- 172	1,676,117 52.185	-	3,055,906	-	1,129,680	4,185,586	2,290,245 71,071	(532,581)	1,757,664 23,444
387522 397222	Corning Police Cotter Police	369,474 155,903	0.054%	41,714 17,602		10,299 4,346	1/2 22,414	52,185 44,362		94,832 40,015		100,449	195,281 40,015	71,071 29,989	(47,627) 8,824	23,444 38,813
406522	Cotton Plant Police		0.000%		-		108	108	-		-	10,788	10,788		(5,463)	(5,463)
427833 427822	Crossett Fire Crossett Police	1,839,690 1,202,553	0.268% 0.175%	207,705 135,771	-	51,282 33,522	160,400 7,799	419,387 177,092	-	472,186 308,655	-	41,117 34,494	513,303 343,149	353,880 231,321	33,668 (25,037)	387,548 206,284
455322	Dardanelle Police	728,618	0.106%	82,262		20,311	379,879	482,452	-	187,012			187,012	140,156	171,309	311,465
476633	De Queen Fire	225,355	0.033%	25,443	-	6,282	7,505	39,230	-	57,841		9,461	67,302	43,349	303	43,652
476622	De Queen Police	1,131,166	0.165%	127,711		31,532	4,604	163,847		290,332		29,729	320,061	217,589	(23,252)	194,337

					Deferr	ed Outflows of Resou	ırces			Defe	erred Inflows of Reso	ources			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 Contributins and Proportionate Share of Contributions	Total Employer Pension Expense
466922 481222	Decatur Police Dermott Police	472,443 281.087	0.069% 0.041%	53,340 31.735	-	13,170 7.835	931 5.375	67,441 44,945	-	121,260 72.146	-	53,593 74,307	174,853 146,453	90,878 54,069	(18,849) (26,699)	72,029 27.370
481222 485522	Des Arc Police	495,933	0.041%	55,992		13,824	5,375 55,782	125.598	-	127.289		74,307	146,453	95,397	32.897	128.294
486322	Devalls Bluff Police	474	0.000%	54		13	4,651	4,718		122		40,407	40,529	91	(22,654)	(22,563)
496022	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 502922	Diaz Police Dierks Police	130,711 255,141	0.019% 0.037%	14,758 28.806		3,644 7,112	2,694 34.616	21,096 70.534		33,549 65,486		20,847 78.333	54,396 143,819	25,143 49.078	(11,607) (15,005)	13,536 34,073
516922	Dover Police	406,178	0.059%	45,858		11,322	20,467	77,647		104,252		10,281	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 546023	El Dorado Fire El Dorado Police	3,495,883 2,760,200	0.509%	394,692 311.632		97,450 76,942	115,691 106.835	607,833 495.409		897,275 708.450		17,547 6.354	914,822 714.804	672,462 530,947	48,291 44,088	720,753 575.035
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 585133	Elm Springs Police Eureka Springs Fire	426,792 952,021	0.062%	48,186 107.485	-	11,897 26.538	29,203 39.684	89,286 173,707	-	109,543 244.352	-	930 8,383	110,473 252,735	82,097 183,129	10,177 6.637	92,274 189.766
585122	Eureka Springs Police	991.780	0.138%	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		60,486		110,277		57,703	167,980	82,647	(25,371)	57,276
604132 604122	Farmington Fire Farmington Police	695,427 1,507,270	0.101% 0.219%	78,515 170,174	-	19,385 42,016	161,091 186,223	258,991 398,413	-	178,493 386,865	-	-	178,493 386,865	133,771 289.936	90,335 90,801	224,106 380,737
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 630022	Flippin Fire Flippin Police	120,248 457,464	0.017%	13,576 51,649		3,352 12,752	69,292 21,793	86,220 86.194	-	30,864 117.416	-	7.446	30,864 124,862	23,131 87,997	29,156 13.669	52,287 101.666
635122	Foreman Police	437,404	0.000%	31,043		12,732	21,733			117,410		1,291	1,291		(11,638)	(11,638)
644033	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
644022 654833	Forrest City Police Fort Smith Fire	2,291,519 17,929,186	0.333% 2.608%	258,717 2,024,240		63,877 499,786	73,331 111,422	395,925 2,635,448		588,156 4,601,817		34,851 247,304	623,007 4,849,121	440,793 3,448,826	2,296 (239,983)	443,089 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	-	4,142	-	1,026	5,168	3,104	558	3,662
693932 693922	Gassville Fire Gassville Police	73,758 276,385	0.011%	8,327 31,204		2,056 7.704	12,186	22,569 38,908		18,931 70,939		6,015 15,592	24,946 86.531	14,188 53.165	(984) (11.684)	13,204 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 726922	Glenwood Police Goshen Police	182,487 346,544	0.027%	20,603 39,125		5,087 9,660	74,931 83,995	100,621 132,780	-	46,838 88,946		26,797	73,635 88,946	35,103 66,661	13,942 44,072	49,045 110,733
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 737422	Gravette Fire Gravette Police	454,153 885,461	0.066% 0.129%	51,275 99,970		12,660 24,683	10,215	63,935 134.868	-	116,566 227,268	-	57,922 31,688	174,488 258.956	87,360 170.326	(18,292) (1,425)	69,068 168.901
743922	Green Forest Police	1,033,032	0.150%	116,631		28,796	96,656	242,083		265,144		4,685	269,829	198,712	44,585	243,297
744732	Greenbrier Fire		0.000%						-		-	18,789	18,789		(14,623)	(14,623)
746322 747133	Greenland Police Greenwood Fire	349,863 115,227	0.051% 0.017%	39,500 13,009		9,753 3,212	309 7,025	49,562 23,246		89,798 29.575		16,057 577	105,855 30.152	67,299 22,165	(7,592) 3.240	59,707 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 804422	Hackett Police Hampton Police	57,396 136,385	0.008% 0.020%	6,480 15,398		1,600 3,802	145 8,705	8,225 27,905		14,732 35,005		13,306 32,290	28,038 67,295	11,041 26,235	(6,275) (4,976)	4,766 21,259
813322	Hardy Police	252,972	0.037%	28,561		7,052	60,000	95,613		64,929		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 834622	Harrison Fire Harrison Police	2,787,141 2.863.363	0.405% 0.416%	314,674 323,279	-	77,693 79.818	57,266 88.933	449,633 492.030		715,365 734.929		82,825 168.631	798,190 903.560	536,129 550,791	(20,586) (7.022)	515,543 543,769
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 847822	Haskell Fire Haskell Police	31,963 480,993	0.005% 0.070%	3,609 54,305	-	891 13,408	52,686	4,500 120,399	-	8,204 123,455	-	683 5,688	8,887 129,143	6,148 92,523	(126) 28,671	6,022 121,194
862133	Heber Springs Fire	480,993 241,655	0.070%	27,283		6,736	49,979	83.998	-	62,025		16,067	78,092	92,523 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 864833	Hector Police Helena-West Helena Fire	60,629 1,586,096	0.009%	6,845 179,073	-	1,690 44.213	35,348 185,117	43,883 408.403	-	15,562 407.097	-	1,082 23.113	16,644 430.210	11,663 305,099	11,046 65.696	22,709 370.795
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	12,784	-	22,824	-	954	23,778	17,105	(2)	17,103
885022 890732	Highfill Police Highland Fire	303,940 37,652	0.044%	34,315 4,251		8,472 1,050	76,878 18,661	119,665 23,962	-	78,011 9.664	-	2,767	80,778 9,664	58,465 7,243	24,057 8,717	82,522 15.960
890722	Highland Police	184,383	0.027%	20,817		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 902433	Holly Grove Police Hope Fire	63,459 1,112,448	0.009%	7,165 125,598	-	1,769 31.010	15,780 19.913	24,714 176.521	-	16,288 285,528	-	5,936 122,854	22,224 408.382	12,207 213,989	(312)	11,895 179.316
911337	Hot Springs Fire	8,898,297	1.294%	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
911327	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 921022	Hot Springs Village Fire Hot Springs Village Police	1,946,243 1,595,882	0.283% 0.232%	219,735 180,178		54,253 44,486	126,865 81,704	400,853 306,368	-	499,535 409,609	-	53,242 86,514	552,777 496,123	374,376 306,981	(2,295) (27,098)	372,081 279,883
932633	Hoxie Fire	49,250	0.007%	5,560		1,373	899	7,832		12,641	-	4,024	16,665	9,474	(161)	9,313
932622	Hoxie Police	280,007	0.041%	31,613		7,805	28,549	67,967	-	71,868	-	3,920	75,788	53,862	6,068	59,930
941522 951222	Hughes Police Humphrey Police	147,112 56,992	0.021%	16,609 6.434	-	4,101 1.589	12,515	33,225 8.023		37,759 14,628	-	577 5.548	38,336 20,176	28,298 10.963	3,520 (3,263)	31,818 7,700
971722	Huntington Police	47,858	0.007%	5,403		1,334		6,737	-	12,284		6,724	19,008	9,206	(2,034)	7,172
962822 981422	Huntsville Police	604,654	0.088%	68,267	-	16,855	15,120 564	100,242 8,279	-	155,194	-	11,491 8.684	166,685	116,310 10.541	5,710	122,020
981422 1021933	Huttig Police Jacksonville Fire	54,800 6.517.008	0.008%	6,187 735,783	-	1,528 181.665	564 117.888	8,279 1,035,336		14,065 1.672.696		8,684 85.686	22,749 1,758,382	1,253,600	(3,067) (62.387)	7,474 1,191,213
		2,327,000	2.3-070	, , , , , , ,		202,000	11,000	_,033,330		_,0,2,000		05,000	_,, 50,532	_,233,000	(02,307)	-,,

					Deferr	ed Outflows of Resou	irces			Defe	erred Inflows of Reso	urces			Pension Expense	
					ocie.	ed dutilows of nesses	Changes in				area milous or neso	Changes in			Net Amortization of Deferred Amounts from Changes in Proportion and	
Employer		Net Pension	Employer Allocation	Differences Between Expected and	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of	Proportion and Differences Between Employer Contributions and Share of	Total Deferred Outflows of	Differences Between Expected and	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of	Proportion and Differences Between Employer Contributions and Share of	Total Deferred Inflows of	Proportionate Share of Plan	Differences Between Employer Contributins and Proportionate Share of	Total Employer
1021922	Jacksonville Police	5.083.402	Percentage 0.739%	Actual Experience 573,926	Investments	Assumptions 141,703	Contributions	Resources 715,629	Actual Experience	1,304,738	Assumptions	Contributions 586,092	1,890,830	Pension Expense 977.834	Contributions (540,612)	Pension Expense 437,222
1021922	Jasper Police	103,350	0.015%	11,668		2,881	12,471	27,020		26,526	-	4,216	30,742	19,880	1,299	21,179
1039132 1038332	Johnson Area Fire Departm Johnson Fire	209.101	0.000%	23,608	-	5.829	125.368	154.805	-	- 53.669	-	132,391	132,391 53.669	40.222	(60,564) 51,448	(60,564) 91,670
1038322	Johnson Police	907,692	0.132%	102,480		25,302	96,274	224,056		232,974		90,654	323,628	174,602	(38,444)	136,158
1050233	Jonesboro Fire	12,574,320	1.829%	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
1050223 1058822	Jonesboro Police Judsonia Police	14,988,147 204.764	2.180% 0.030%	1,692,191 23.118		417,803 5,708	27,995 5.493	2,137,989 34.319		3,846,952 52,556		354,983 8.095	4,201,935 60.651	2,883,093 39.388	(82,505) (3.057)	2,800,588 36.331
1058822	Junction City Police	69,452	0.010%	7,841		1,936	14,712	24,489	-	17,826		589	18,415	13,360	12,022	25,382
1080422	Kensett Police	219,370	0.032%	24,767	-	6,115	10,676	41,558	-	56,305	-	14,276	70,581	42,198	(7,361)	34,837
1083922 1100222	Kibler Police Lake City Police	132,747 332,646	0.019%	14,987 37,556	-	3,700 9,273	4,914	18,687 51,743	-	34,072 85,379	-	4,497 3,709	38,569 89.088	25,535 63,987	(3,198) (1,537)	22,337 62,450
1100222	Lake Hamilton Fire	332,040	0.000%	37,330		9,2/3	4,914	31,743	-	63,379		20,215	20,215	03,367	(9,036)	(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	14,155
1120722 1111823	Lake Village Police	613,857 119,696	0.089%	69,306 13,514	-	17,112 3.337	4,291 18.057	90,709 34,908	-	157,556 30.722	-	30,705 12,801	188,261 43,523	118,080 23,025	(3,316) (2,520)	114,764 20,505
1086322	Lamar Police	168,138	0.024%	18,983		4,687	1,085	24,755	-	43,155		3,660	46,815	32,343	267	32,610
1130422	Lavaca Police	218,375	0.032%	24,655		6,087	13,907	44,649	-	56,049		19,149	75,198	42,006	(9,283)	32,723
1140122 1150922	Leachville Police Lepanto Police	291,223 125,340	0.042% 0.018%	32,880 14,151		8,118 3,494	28,971 11,615	69,969 29,260		74,747 32,170		2,663 17,627	77,410 49,797	56,019 24,110	12,344 1,068	68,363 25,178
1152522	Lewisville Police	157,473	0.023%	17,779	-	4,390	26,257	48,426		40,418	-	916	41,334	30,291	6,266	36,557
1161432 1161422	Lincoln Fire	67,073 525.843	0.010%	7,573 59,369	-	1,870 14.658	844 60.255	10,287 134,282	-	17,215 134,966	-	3,506	20,721 139,742	12,902	(2,211) 23.981	10,691 125.131
1157622	Lincoln Police Little Flock Police	525,843 603,503	0.076%	59,369 68,137	- :	14,658	60,255 48,123	134,282 133,083		134,966 154,899		4,776 9,147	139,742 164,046	101,150 116,089	23,981 12,814	125,131 128,903
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	11,362,761	(1,141,640)	10,221,121
1160623 1180022	Little Rock Police Lonoke Police	69,461,261 759.212	10.104% 0.110%	7,842,316 85,717	-	1,936,272 21.163	735,524 60.081	10,514,112 166,961	-	17,828,353 194.864	-	464,090 8.751	18,292,443 203.615	13,361,442 146.041	316,165 9.324	13,677,607 155,365
10010	Lopfi Staff	1.489.097	0.217%	168.122		41.509	40.671	250.302		382.201	-	25,068	407.269	286,440	(17.843)	268.597
1190833	Lowell Fire	2,769,038	0.403%	312,630	-	77,188	254,406	644,224	-	710,719	-	-	710,719	532,647	229,903	762,550
1190822 1195922	Lowell Police Luxora Police	1,503,236 79,938	0.219% 0.012%	169,718 9,025		41,904 2,228	103,725 19,937	315,347 31,190		385,830 20,517		30,421	385,830 50,938	289,160 15,377	60,701 (12,171)	349,861 3,206
1218133	Magnolia Fire	929,254	0.135%	104,915		25,903	1,083	131,901		238,508	-	25,601	264,109	178,750	(16,020)	162,730
1218122	Magnolia Police	1,704,549	0.248%	192,447	-	47,515	11,399	251,361	-	437,500	-	43,995	481,495	327,884	(13,953)	313,931
1229733 1229722	Malvern Fire Malvern Police	1,535,113 1.749.663	0.223%	173,317 197,540		42,792 48,773	5,282 83,238	221,391 329,551		394,012 449.080		80,306 10.589	474,318 459.669	295,292 336,562	(28,667) 33,874	266,625 370,436
1248332	Manila Fire	3,296	0.000%	372	-	92	5,592	6,056		846	-	22,742	23,588	634	(2,336)	(1,702)
1248322	Manila Police	307,601	0.045%	34,729	-	8,575	12,010	55,314	-	78,951	-	24,097	103,048	59,170	(19,883)	39,287
1258022 1268832	Mansfield Police Marianna Fire	186,070 113,975	0.027% 0.017%	21,008 12,868	-	5,187 3,177	23,858	26,195 39,903		47,758 29.254	-	40,848 4,428	88,606 33,682	35,792 21,924	(20,362) 4.714	15,430 26,638
1268822	Marianna Police	674,689	0.098%	76,174		18,807	1,770	96,751		173,170		29,904	203,074	129,782	(5,573)	124,209
1278532 1278526	Marion Fire Marion Police	323,637 2.187.905	0.047%	36,539 247.019	-	9,022 60.989	11,116 2,563	56,677 310,571	-	83,067 561,561	-	30,622 21,628	113,689 583,189	62,254 420,861	(9,577) (9,042)	52,677 411.819
12/8526	Marked Tree Police	2,187,905 378,856	0.318%	42,774		10,561	33,843	87,178		97.240		16,997	114,237	72.876	2,508	75,384
1297122	Marmaduke Police	293,275	0.043%	33,111	-	8,175	304	41,590	-	75,274	-	7,999	83,273	56,414	(4,937)	51,477
1305622 1308022	Marshall Police Marvell Police	176,587 267.617	0.026%	19,937 30,214	-	4,922 7.460	15,165 15.237	40,024 52,911	-	45,324 68,688	-	27,397 7.167	72,721 75.855	33,968 51,478	(3,724) (189)	30,244 51,289
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	125,905	896,038
1318823	Maumelle Police	3,167,801	0.461%	357,651	-	88,304	77,547	523,502	-	813,068	-	124,630	937,698	609,352	32,385	641,737
1324232 1324222	Mayflower Fire Mayflower Police	61,407 514.425	0.009%	6,933 58,080	-	1,712 14,340	1,612 10.653	10,257 83,073	-	15,761 132,036	-	2,686 68,170	18,447 200,206	11,812 98,954	(1,874) (15,141)	9,938 83.813
1328522	Mccrory Police	276,921	0.040%	31,265		7,719	8,986	47,970	-	71,076		8,977	80,053	53,268	(3,645)	49,623
1338233 1338222	Mcgehee Fire	788,003 702.329	0.115% 0.102%	88,967 79.294	-	21,966 19.578	40,660 91,772	151,593 190.644	-	202,254 180.264	-	28,075	230,329	151,579 135.099	(13,715)	137,864 156,552
1338222 1358722	Mcgehee Police Mcrae Police	702,329 60,629	0.102% 0.009%	79,294 6,845	-	19,578 1,690	91,772 8,115	190,644 16,650		180,264 15,562		8,261 89,388	188,525 104,950	135,099 11,663	21,453 (27,965)	156,552 (16,302)
1377333	Mena Fire	245,642	0.036%	27,734		6,847	9,894	44,475		63,048		-	63,048	47,251	13,787	61,038
1388922 1398622	Mineral Springs Police Monette Police	137,341 309,039	0.020%	15,506 34,891		3,828 8,615	13,823 28.477	33,157 71.983		35,251 79.320		3,176	38,427 79,320	26,419 59.446	1,888 16,302	28,307 75,748
1408733	Monticello Fire	807,288	0.117%	91,144		22,504	34,745	148,393		207,204		8,876	216,080	155,289	2,906	158,195
1418422	Montrose Police	11,286	0.002%	1,274	-	315	417	2,006	-	2,897	-	2,528	5,425	2,171	175	2,346
1421432 1427332	Morning Star Fpa Morrilton	42,441 66.638	0.006%	4,792 7.524		1,183 1.858	1,732 52,030	7,707 61.412		10,893 17.104		1,557	12,450 17.104	8,164 12.818	(999) 18.085	7,165 30.903
1438933	Mountain Home Fire	2,619,439	0.381%	295,740		73,018		368,758		672,322		183,693	856,015	503,871	(115,569)	388,302
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	(12,340)	496,101
1447822 1452422	Mountain Pine Police Mountain View Police	176,066 530,943	0.026%	19,878 59,944	-	4,908 14,800	59,729 31.957	84,515 106,701		45,190 136,275	-	42,666 119.795	87,856 256.070	33,868 102,131	18,768 (23,907)	52,636 78.224
1436222	Mountainburg Police	57,909	0.008%	6,538		1,614	21,119	29,271	-	14,863		45,527	60,390	11,139	(3,968)	7,171
1457522 1467222	Mulberry Police Murfreeshoro Police	187,135 184.725	0.027%	21,128 20,856		5,216 5.149	19,315	45,659 26,005	-	48,031 47,413		10.674	48,031 58,087	35,997 35,533	12,344 (2.137)	48,341 33,396
1467222	Nashville Fire	184,725 69,382	0.027%	20,856 7,833		5,149 1,934	3	26,005 9,770		47,413 17,808		10,674 26,828	58,087 44,636	35,533 13,346	(2,137)	33,396 1,083
1506733	Newport Fire	1,532,812	0.223%	173,058	-	42,728	45,815	261,601	-	393,421	-	20,131	413,552	294,849	5,502	300,351
1506722 1509133	Newport Police Nob Hill Fire	1,264,310 106,288	0.184% 0.015%	142,743 12,000	-	35,243 2,963	94,323 24.462	272,309 39,425	-	324,506 27,281	-	5,008 1,076	329,514 28.357	243,200 20,445	41,689 9,522	284,889 29,967
1536933	North Little Rock Fire	20,232,816	2.943%	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
1536923	North Little Rock Police	19,535,772	2.842%	2,205,627	-	544,570	1,051,626	3,801,823	-	5,014,174	-	8.305	5,014,174	3,757,866 27,848	537,885	4,295,751
1547433 1555522	Oak Grove Fire Protection Dist. #25 Ola Police	144,772 184,158	0.021% 0.027%	16,345 20,792	-	4,036 5,134	5,045 34,871	25,426 60.797	-	37,158 47,267	-	8,305 1.910	45,463 49.177	27,848 35,424	8,379 11,335	36,227 46,759
1566022	Oppelo Police	32,095	0.005%	3,624	-	895	-	4,519	-	8,238	-	27,631	35,869	6,174	(11,025)	(4,851)
1576833	Osceola Fire	1,515,929	0.221%	171,151	-	42,257	1,003	214,411	-	389,088	-	89,798	478,886	291,601	(37,031)	254,570

					Deferr	ed Outflows of Resou	irces			Defe	erred Inflows of Reso	urces			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 Contributins and Proportionate Share of Contributions	Total Employer Pension Expense
1576822	Osceola Police	2,422,681	0.352%	273,525		67,534	45,983	387,042		621,820		104,316	726,136	466,023	(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 1599722	Ozark Police Pangburn Police	658,155 93,929	0.096%	74,307 10,605		18,346 2.618	94,308 169	186,961 13.392	-	168,926 24,108	-	3,628 9.947	172,554 34.055	126,602 18.068	44,961 (6.748)	171,563 11,320
1616033	Paragould Fire	3,295,371	0.479%	372.054		91.860	233.092	697.006		24,108 845.811		12,053	857.864	633.892	83.313	717.205
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 1627622	Pea Ridge Pea Ridge Police	5,231 1.368.732	0.001%	591 154.533		146 38.154	4,084 47.006	4,821 239,693	-	1,343 351,307	-	61.157	1,343 412,464	1,006 263.287	1,420 4.471	2,426 267.758
1628422	Perla Police	14,551	0.199%	1.643		30,134 406	3,644	5,693		3.735		6.090	9,825	203,287	(119)	2.680
1631422	Perryville Police	381,406	0.055%	43,061		10,632	21,085	74,778		97,894		35,307	133,201	73,366	6,235	79,601
1646233	Pine Bluff Fire	9,462,570	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 1657822	Pine Bluff Police	9,301,529	1.353%	1,050,161		259,285 530	308,113	1,617,559	-	2,387,389 4.884	-	401,835 9.720	2,789,224 14.604	1,789,225	(284,768)	1,504,457 501
1657822	Plainview Police Pleasant Plains Police	19,028	0.003%	2,148	:	530	11,957	14,635		4,884		9,720	14,604	3,660	(5,159)	(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	0.174%	135,387		33,427	44,111	212,925	-	307,783	-	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	9,459	20,951
1668322 1675632	Pottsville Police Prairie Grove Fire	476,920 362,012	0.069% 0.053%	53,845 40,872	:	13,294 10,091	47,154 170,300	114,293 221,263		122,409 92,916		1,788	122,409 94,704	91,740 69,636	28,878 58,945	120,618 128,581
1675622	Prairie Grove Police	1,258,488	0.183%	142,086		35,081	65,223	242,390		323,011		20,352	343,363	242,080	25,312	267,392
1685333	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 1713222	Rector Police Redfield Police	271,542 428,836	0.039% 0.062%	30,658 48,416	:	7,569 11,954	26,690 15,163	64,917 75,533		69,696 110,068		42,535 12,299	112,231 122,367	52,233 82,490	(11,192) 2,549	41,041 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	(18,304)	43,982
1724833 1724822	Rogers Fire	15,084,991 12.213.427	2.194% 1.777%	1,703,125 1.378.920	-	420,503 340,456	360,271 181.124	2,483,899 1,900,500		3,871,808 3,134,775	-	112,870 119.903	3,984,678 3,254,678	2,901,722 2,349,353	55,724 (73.000)	2,957,446 2.276.353
1733733	Rogers Police 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
1733722	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		75,571	-	14,370	89,941	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 1765522	Searcy Police Shannon Hills Police	3,976,076 240,271	0.578%	448,907 27.127		110,835 6.698	11,601 6.796	571,343 40.621		1,020,525 61,670	-	131,865 100.478	1,152,390 162,148	764,831 46,218	(104,621)	660,210 18.161
1774432	Sheridan Fire	240,271	0.000%	27,127		0,096	322	40,621		61,670		14,929	14,929	40,216	(5,270)	(5,270)
1778722	Sherwood Police	7,542,033	1.097%	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
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 1793022	Siloam Springs Police Smackover Police	3,763,842 643,799	0.547% 0.094%	424,945 72.686		104,919 17.946	186,997 73.461	716,861 164.093	-	966,051 165,241	-	159,369 527	1,125,420 165.768	724,006 123,840	10,387 35.940	734,393 159.780
1798126	Sparkman Police	56.245	0.008%	6.350		1,568	25,549	33.467		14.436		327	14.436	10.819	12.619	23,438
1803133	Springdale Fire	15,498,344	2.254%	1,749,793		432,025	35,502	2,217,320		3,977,902		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	-	4,147,912	-	693,671	4,841,583	3,108,647	(344,775)	2,763,872
1813922 1824422	Stamps Police Star City Police	128,892 323.038	0.019%	14,552 36.472		3,593 9,005	351 6.693	18,496 52.170		33,082 82.913	-	42,498 26,615	75,580 109.528	24,793 62.139	(14,947) (1.553)	9,846 60,586
1828722	Stephens Police	62,534	0.009%	7.060		1.743	21.106	29,909		16.050		20,013	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 1873222	Stuttgart Police Sulphur Police	1,644,681 107,827	0.239%	185,688 12,174		45,846 3,006	23,368 19,997	254,902 35,177		422,134 27.676		96,681 73.781	518,815 101.457	316,368 20,741	(19,328) (7,636)	297,040 13,105
1879122	Swifton Police	47,524	0.016%	5,366		1,325	1,702	8,393		12,198		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 1908932	Texarkana Police	7,624,979 154.900	1.109%	860,875 17.489	-	212,551	64,992 48.728	1,138,418 70,535	-	1,957,075 39.758	-	64,131	2,021,206	1,466,727 29,796	18,821 26.993	1,485,548 56,789
1908932	Tontitown Fire Tontitown Police	154,900 775,543	0.023%	17,489 87.560	-	4,318 21,619	48,728 95,349	70,535 204.528	-	39,758 199,056	-	-	39,758 199.056	29,796 149,182	26,993 58.484	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 1937222	Tuckerman Police Tyronza Police	218,429 133,851	0.032%	24,661 15,112	-	6,089 3,731	9,620 6.949	40,370 25.792	-	56,063 34,355	-	23,749 11,211	79,812 45.566	42,017 25,747	(1,488) (6,535)	40,529 19.212
1937222	Van Buren Fire	4.166.724	0.606%	470.431	-	116.150	49.244	635.825		1,069,458		35.767	1.105.225	25,747 801.504	(2,869)	798.635
1941022	Van Buren Police	3,592,144	0.523%	405,560		100,133	146,446	652,139		921,982		96,654	1,018,636	690,978	62,865	753,843
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 1991722	Vilonia Police Waldo Police	717,153 39.005	0.104%	80,968 4.404	-	19,991 1.087	21,698 7.348	122,657 12.839		184,069 10.011	-	103,001 6.669	287,070 16.680	137,950 7.503	(34,864) 847	103,086 8.350
2002822	Waldron Police	702,788	0.102%	4,404 79,346		1,087	7,348 15,535	12,839		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	87,981	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	7,253	104,677
2016832 2016822	Ward Fire Ward Police	90,579 662,508	0.013%	10,227 74,798	-	2,525 18.468	12,007 93.567	24,759 186.833	-	23,249 170,044	-	13,381 5,418	36,630 175,462	17,424 127.439	(3,485) 39,832	13,939 167,271
2016822	Warren Fire	173,081	0.025%	74,798 19,541		4,825	11,484	35,850		44,424		5,418 6,647	51,071	33,294	1,034	34,328
2041922	Weiner Police	92,444	0.013%	10,437		2,577	18,357	31,371		23,727		2,349	26,076	17,782	6,066	23,848
2050832	West Fork Fire	164,010	0.024%	18,517	-	4,572	13	23,102	-	42,096	-	2,704	44,800	31,549	(405)	31,144
2050822	West Fork Police West Memphis Fire	431,518 5.736.746	0.063%	48,719 647,690		12,029 159.915	7,132 241,931	67,880 1.049.536		110,756 1 472 429		20,384 35,608	131,140 1.508.037	83,006 1.103.510	(10,870) 51,369	72,136 1.154.879
2060522	West Memphis Police	8,045,475	1.170%	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
2070222	Wheatley Police	57,559	0.008%	6,499		1,604	19,690	27,793	-	14,773	-	39,401	54,174	11,072	(2,024)	9,048
2081822 2100822	White Hall Police Wilmot Police	1,328,227	0.193%	149,959	-	37,025 3.865	73.834	186,984		340,911	-	90,804	431,715	255,495	(49,368) 5.204	206,127
2100822	williot Police	138,639	0.020%	15,653		3,865	/3,834	93,352		35,584	-	42,661	78,245	26,668	5,204	31,872

					Defer	red Outflows of Resou	rces			Def	erred Inflows of Reso					
															Net Amortization of Deferred Amounts from Changes in	
					Net Difference		Changes in			Net Difference		Changes in Proportion and			Proportion and Differences	
					Between		Proportion and Differences			Between		Differences			Between	
					Projected and		Between			Projected and		Between			Employer	
				Differences	Actual Investment		Employer		Differences	Actual Investment		Employer			Contributins and	
			Employer	Between	Earnings on		Contributions and	Total Deferred	Between	Earnings on		Contributions and	Total Deferred	Proportionate	Proportionate	
Employer		Net Pension	Allocation	Expected and	Pension Plan	Changes of	Share of	Outflows of	Expected and	Pension Plan	Changes of	Share of	Inflows of	Share of Plan	Share of	Total Employer
ID	Employer	Liability	Percentage	Actual Experience	Investments	Assumptions	Contributions	Resources	Actual Experience	Investments	Assumptions	Contributions	Resources	Pension Expense	Contributions	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	291,664		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

		Females	w.			Schedule of De	eferred Inflows and O	outflows			Sci	nedule of Deferred Infl	lows and Outflows - Pr	oportionate Share of C	Collective Amount	ts		s	chedule of Deferred	Inflows and Outflows -	Employer Specific Cha	ange in Proportion	1	
Employer ID	Employer	Employ Allocat r Percent	tion tage	2021	2022	2023	2024	2025 T	hereafter	Total	2021	2022	2023	2024	2025	Thereafter	Total	2021	2022	2023	2024	2025	Thereafter	Total
15032	Alexander Fire Alexander Police	0.110	9% \$ 8%	168,450 \$ 140.620	100,232 \$ 98.418	(24,867) \$	(28,559) S (22,824)	s - s	- :	\$ 215,256	\$ 6,785 S	(3,458) 5	(62,732)	(28,559) \$		s .	\$ (87,964)	\$ 161,665 \$ 135,198	103,690 101.181	\$ 37,865 \$ 42,861	s -	s -	s - s	303,220
24822 20522	Altheimer Police	0.012	196	(8,298)	(5,369)	(8,623)	(3,085)	-	-	(25,375)	733 759	(2,763) (373) (386)	(6,776)	(3,085)			(9,501)	(9,031) 9,410	(4,996)	(1,847)				(15,874)
30222	Altus Police Amity Police	0.012	196	10,169 1,044	6,436 (438)	(3,821) (7,508)	(3,192) (3,201)			9,592 (10,103)	761	(388)	(7,011) (7,031)	(3,192) (3,201)			(9,830) (9,859)	283	6,822 (50)	3,190 (477)				19,422 (244)
41833 64733	Arkadelphia Fire Ash Flat Fire	0.120	2%	40,488 (7,273)	15,343 (6,317)	(47,804) (27,291)	(31,062) (11,789)		-	(23,035) (52,670)	7,379 2,801	(3,761) (1,427)	(68,230) (25,896)	(31,062) (11,789)		-	(95,674) (36,311)	33,109 (10,074)	19,104 (4,890)	20,426				72,639 (16,359)
64722	Ash Flat Police	0.046 0.032	5% 1%	9,374	(6,317) 7,455	(27,291)	(8,199)			(8,940)	2,801 1,948	(993)	(18,010)	(11,789)			(36,311) (25,254)	7,426	8,448	(1,395) 440				(16,359) 16,314
60422 70122	Ashdown Police Atkins Police	0.129	9%	11,470	14,799 (4,711)	(61,864) (66,534)	(33,246) (25,002)			(68,841) (93,870)	7,898 5,940	(4,025)	(73,029) (54,920)	(33,246)			(102,402) (77,009)	3,572	18,824	11,165 (11,614)				33,561 (16,861)
80922	Augusta Police	0.065	5%	(18,861)	1,016	(40,148)	(16,830)			(74,823)	3,998	(2,038)	(36,969)	(16,830)			(51,839)	(3,563) (22,859)	(1,684) 3,054	(3,179)				(22,984)
82522 90622	Austin Police Bald Knob Police	0.031 0.072		16,446 33,581	16,956 9,555	(16,398) (36,412)	(7,999) (18,522)			9,005 (11,798)	1,900 4,400	(968) (2,243)	(17,571) (40,685)	(7,999) (18,522)			(24,638) (57,050)	14,546 29,181	17,924 11,798	1,173 4,273				33,643 45,252
100732	Barling Fire	0.072	D%	11,602	(1,638)	(43,177)	(16,037)			(49,250)	3,810	(1,942)	(35,228)	(16,037)			(49,397)	7,792	304	(7,949)				147
100722	Barling Police Batesville Fire	0.103		(64,867) (13,843)	(70,966) (23,840)	(114,020)	(26,591) (41.027)	-	-	(276,444)	6,317 9,746	(3,219)	(58,409) (90.119)	(26,591) (41.027)		-	(81,902) (126,367)	(71,184) (23,589)	(67,747) (18,873)	(55,611) 1.634	-			(194,542) (40.828)
110422	Batesville Police	0.227	7%	(15,145)	(42,598)	(149,328)	(58,707)			(265,778)	13,945	(7,108)	(128,957)	(58,707)			(180,827)	(29,090)	(35,490)	(20,371)				(84,951)
112022	Bauxite Police Bay Police	0.016		11,631 12,314	10,516 4,906	2,262 (27,270)	(4,250) (11,423)	-	-	20,159 (21,473)	1,011 2,714	(515) (1,383)	(9,335) (25,092)	(4,250) (11,423)		-	(13,089) (35,184)	10,620 9,600	11,031 6,289	11,597 (2,178)	-			33,248 13,711
128732	Beaver Lake Fire	0.043	176	31,881	(8,276)	(31,086)	(11,159)			(18,640)	2,650	(1,351)	(24,511)	(11,423)			(34,371)	29,231	(6,925)	(6,575)				15,731
131732	Beebe Fire	0.009		2,189	1,977	(2,172)	(2,447)			(453)	581	(296)	(5,376)	(2,447)			(7,538)	1.608	2,273	3,204 31,522				7,085
140636 140626	Bella Vista Fire Bella Vista Police	1.031 0.660	0%	162,497 152,149	(20,193) 39,503	(554,401) (346,522)	(266,740) (170,623)			(678,837) (325,493)	63,363 40,530	(32,296) (20,658)	(585,923) (374,792)	(266,740) (170,623)			(821,596) (525,543)	99,134 111,619	12,103 60,161	28,270				142,759 200,050
150333 150322	Benton Fire Benton Police	0.988 0.986		(5,960) 58,435	(97,381) (19,719)	(549,980) (518,736)	(255,667) (255,036)	-		(908,988) (735,056)	60,733 60,582	(30,955)	(561,600) (560,215)	(255,667) (255,036)			(787,489) (785,548)	(66,693) (2,147)	(66,426) 11,160	11,620 41,479				(121,499) 50,492
160033	Bentonville Fire	1.722	1%	437,955	299,366	(673,194)	(445,462)			(381,335)	105,818	(53,935)	(978,504)	(445,462)			(1,372,083)	332,137	353,301	305,310				990,748
160022 170822	Bentonville Police Bernyville Police	1.293 0.182	8%	284,483 22,611	95,890 (69)	(778,380) (110,251)	(334,567) (47,170)			(732,574) (134,879)	79,474 11,205	(40,508) (5,711)	(734,913) (103,615)	(334,567)			(1,030,514) (145,291)	205,009 11,406	136,398 5,642	(43,467) (6,636)				297,940 10,412
168633	Bethel Heights Fire	0.000	9%					-	-															
168622 175922	Bethel Heights Police Black Rock Police	0.047	7% 8%	(76,880) 1,853	(77,279) 1,124	(76,075) (4,140)	(12,205) (2,024)	:	-	(242,439) (3,187)	2,899 481	(1,478) (245)	(26,810) (4,446)	(12,205) (2,024)	-		(37,594) (6,234)	(79,779) 1,372	(75,801) 1,369	(49,265) 306				(204,845) 3,047
179133	Blytheville Fire	0.330	9%	56,384	5,709 5,834	(199,842)	(85,312)			(223,061)	20,265	(10,329)	(187,396)	(85,312)			(262,772)	36,119	16,038	(12,446)				39,711
179122 188022	Blytheville Police Bono Police	0.358	3%	79,135 8,803	5,834 3,034	(172,896) (25,815)	(92,499) (12,681)			(180,426) (26,659)	21,972 3,012	(11,199) (1,535)	(203,184) (27,854)	(92,499) (12,681)			(284,910) (39,058)	57,163 5,791	17,033 4,569	30,288 2,039				104,484 12,399
199622	Bradford Police	0.024	196	(5,371)	(13,958)	(16,970)	(6,160)			(42,459)	1,464	(746)	(13,530)	(6,160)			(18,972)	(6,835)	(13,212)	(3,440)				(23,487)
200322	Bradley Police Brinkley Fire	0.007		4,756 (50)	370 (759)	2,418 (6.798)	(1,924)			5,620 (10.357)	457 653	(233)	(4,227) (6,041)	(1,924)			(5,927)	4,299 (703)	603 (426)	6,645				11,547
209723	Brinkley Police	0.067	7%	(11,346)	(15,844)	(51,932)	(17,288)			(96,410) 42,246	4,107	(2,093)	(37,975)	(17,288)			(53,249)	(15,453)	(13,751)	(13,957)				(43,161)
212722 219433	Brookland Police Bryant Fire	0.068 0.631	3%	60,761 (21,673)	26,355 (60,453)	(27,212) (379,218)	(17,658) (163,097)			42,246 (624,441)	4,195 38,742	(2,138) (19,747)	(38,787) (358,260)	(17,658) (163,097)			(54,388) (502,362)	56,566 (60,415)	28,493 (40,706)	11,575 (20,958)				96,634 (122,079)
219422	Bryant Police	0.594	196	13,478	(36.006)	(319,273)	(153,742)	-	-	(495,543)	36,519	(18,614)	(337,710)	(153,742)			(473,547)	(23,041)	(17,392)	18,437				(21,996)
224032 228332	Buford Fire Bull Shoals Fire	0.012		15,893 (1.457)	3,201 (915)	(6,186) (5,318)	(3,072)			9,836	730 554	(372)	(6,747) (5.125)	(3,072)			(9,461) (7,186)	15,163 (2.011)	3,573 (633)	561 (193)				19,297
228322	Bull Shoals Police	0.026	5%	(13,696)	(5,779)	(17,639)	(6,851)			(43,965)	1,628	(830)	(15,049)	(6,851)			(21,102)	(15,324)	(4,949)	(2,590)				(22,863)
258533 258522	Cabot Fire Cabot Police	0.552 0.602		16,858 (48,553)	(29,930) (49,261)	(326,287) (344,718)	(142,660) (155,618)		-	(482,019) (598,150)	33,888 36,966	(17,273) (18,842)	(313,369) (341,831)	(142,660) (155,618)			(439,414) (479,325)	(17,030) (85,519)	(12,657) (30,419)	(12,918) (2,887)			-	(42,605) (118,825)
268233	Caddo Valley Fire	0.007	796	(4,430) 6,970	(1,576) 2,081	(3.782)	(1,825)			(11.613)	434	(221)	(4 009)	(1.825)			(5.621)	(4,864) 4,855	(1.355)	227				(5,992) 9,777
268222 277133	Caddo Valley Police Camden Fire	0.034		6,970 (61.266)	2,081	(17,797)	(8,905) (82,396)	-	-	(17,651) (386.154)	2,115 19.572	(1,078) (9,976)	(19,560) (180,993)	(8,905)		-	(27,428) (253.793)	4,855 (80.838)	3,159	1,763	-			9,777
277123	Camden Police	0.199	9%	48,782	47,569	(88,459)	(51,525)	-	-	(43,633)	12,239	(6,238)	(113,181)	(51,525)			(158,705)	36,543	53,807	24,722				115,072
285222 288722	Cammack Village Police Caraway Police	0.029	996	(15,454) (4,465)	(9,495) (3,773)	(10,805) (17,004)	(7,501) (6,133)		-	(43,255) (31,375)	1,782 1,457	(908) (743)	(16,477) (13,471)	(7,501) (6,133)	-		(23,104) (18,890)	(17,236) (5,922)	(8,587)	5,672 (3,533)				(20,151) (12,485)
298422	Carlisle Police	0.043	8%	(4,465) 7,332	(3,773) (1,967) (516)	(19,059)	(10,993)			(31,375) (24,687)	1,457 2,610	(743) (1,331)	(13,471) (24,148) (3,777)	(10,993)			(33,862)	(5,922) 4,722	(3,030)	5,089				(12,485) 9,175
309332	Cave City Fire Cave City Police	0.007	7%	226	(516)	(3,514)	(1,719)		-	(5,523)	408 2.750	(208)	(3,777)	(1,719)	-		(5,296)	(182) 6.376	(308)	263 (1.993)				(227) 2.301
310722	Cave Springs Police	0.120	9%	9,126 76,507	(3,484) 54,804	(30,709)	(11,577) (31,109)			(33,358) 69,493	7,391	(1,402) (3,767)	(25,430) (68,334)	(31,109)			(35,659) (95,819)	69,116	(2,082) 58,571	37,625				165,312
318233 318222	Centerton Fire Centerton Police	0.284 0.286		225,797 74,065	111,949 5,642	(97,238) (152,067)	(73,382) (73,953)		-	167,126 (146,313)	17,431 17,568	(8,885) (8,954)	(161,192) (162,445)	(73,382) (73,953)	-		(226,028) (227,784)	208,366 56,497	120,834 14,596	63,954 10,378				393,154 81,471
319022	Central City Police	0.000	2%	(1,246)						(1,246)								(1,246)						(1,246)
333632 333622	Cherokee Village Fire Cherokee Village Police	0.133 0.075		(14,184) (9,153)	(13,545)	(78,666) (37,012)	(34,339) (19,487)		-	(140,734) (73,015)	8,157 4,629	(4,158) (2,359)	(75,429) (42,806)	(34,339)	-		(105,769) (60.023)	(22,341) (13,782)	(9,387) (5,004)	(3,237) 5,794				(34,965)
334422	Cherry Valley Police	0.010	9%	1.280	(7,363) (834)	(6,059)	(2.577)			(8 190)	612	(312)	(5.662)	(2.577)			(7.939)	668	(522)	(397)				(251)
348422 357322	Clarendon Police Clarksville Police	0.033 0.213	896 896	(3,935) (23,402)	(69) (26,202)	(25,328) (155,851)	(8,460) (55,100)	:	-	(37,792) (260,555)	2,010 13,088	(1,024) (6,671)	(18,584) (121,033)	(8,460) (55,100)	-		(26,058) (169,716)	(5,945) (36,490)	955 (19,531)	(6,744) (34,818)				(11,734) (90,839)
368932	Clinton Fire	0.008	8%	(183)	(803)	(4,063)	(1,945)			(6,994)	463	(236)	(4,273)	(1,945)			(5,991)	(646)	(567)	210				(1,003)
368922 375122	Clinton Police Coal Hill Police	0.063	896	(22,197) (2,248)	(14,732)	(39,311)	(16,400)			(92,640) (8.356)	3,897	(1,986)	(36,024)	(16,400) (1,401)			(50,513) (4,317)	(26,094)	(12,746)	(3,287)				(42,127) (4.039)
377822	Concord Police	0.004	196	(7,065)	(1,246) (5,308)	(7,795)	(946)			(21,114)	226	(115)	(2,078)	(946)			(2,913)	(7,291)	(5,193)	(5,717)				(18,201)
378633 378622	Conway Fire Conway Police	1.616 1.732		(127,055) (371,711)	(246,494) (466,054)	(1,046,107) (1,223,741)	(417,883) (447,963)	:	-	(1,837,539) (2,509,469)	99,267 106,411	(50,596) (54,238)	(917,925) (983,999)	(417,883) (447,963)		-	(1,287,137) (1,379,789)	(226,322) (478,122)	(195,898) (411,816)	(128,182) (239,742)				(550,402) (1,129,680)
387522	Corning Police	0.054	196	(43,937)	(40,654)	(44,604)	(13,901)			(143,096)	3,301	(1,683)	(30,536)	(13,901)			(42,819)	(47,238)	(38,971)	(14,068)				(100,277)
397222 406522	Cotter Police Cotton Plant Police	0.023	8% 2%	12,170 (4.998)	7,583 (4,867)	(9,540) (815)	(5,866)			4,347 (10.680)	1,394	(710)	(12,885)	(5,866)			(18,067)	10,776 (4.998)	8,293 (4.867)	3,345 (815)				22,414 (10.680)
427833	Crossett Fire	0.268	3%	44,065	35,535	(104,298)	(69,218)		-	(93,916)	16,444	(8,381)	(152,044)	(69,218)			(213,199)	(4,998) 27,621	43,916	47,746				119,283
427822 455322	Crossett Police Dardanelle Police	0.175 0.106		(7,909) 177,821	(8,514) 166,454	(104,388) (21,421)	(45,246) (27,414)			(166,057) 295,440	10,749 6,512	(5,478) (3,319)	(99,387) (60,218)	(45,246) (27,414)			(139,362) (84,439)	(18,658) 171,309	(3,036) 169,773	(5,001) 38,797				(26,695) 379,879
476633	De Queen Fire	0.033	8%	(806)	(2,415)	(16,372)	(8,479)		-	(28,072)	2,015	(1,027)	(18,625)	(8,479)			(26,116)	(2,821)	(1,388)	2,253				(1,956)
476622 466922	De Queen Police Decatur Police	0.165 0.069		(9,492) (15,483)	(11,812) (19,640)	(92,350) (54,514)	(42,560) (17,775)			(156,214) (107,412)	10,111 4,223	(5,153) (2,152)	(93,487) (39,046)	(42,560) (17,775)			(131,089) (54,750)	(19,603) (19,706)	(6,659) (17,488)	1,137 (15,468)				(25,125) (52,662)
481222	Dermott Police Des Arc Police	0.041	1%	(22.945)	(27.324)	(40.663)	(10.576)		-	(101.508)	2.511	(1.280)	(23.231)	(10.576)			(32.576)	(25,456)	(26.044)	(17.432)				(68.932)
485522 486322	Devalls Bluff Police	0.000	9%	34,822 (16,657)	16,274 (18,919)	(34,128) (217)	(18,659) (18)			(1,691) (35,811)	4,432 4	(2,259)	(40,987) (39)	(18,659) (18)			(57,473) (55)	30,390 (16,661)	18,533 (18,917)	6,859 (178)				55,782 (35,756)
496022	Dewitt Police	0.083	8%	(17,417)	(18,462)	(43,286)	(21,345)	-	-	(100,510)	5,071	(2,584)	(46,886)	(21,345)			(65,744)	(22,488)	(15,878)	3,600				(34,766)
501022 502922	Diaz Police Dierks Police	0.019 0.037		(6,755) (9,902)	(7,622) (10,091)	(14,005) (43,692)	(4,918) (9,600)			(33,300) (73,285)	1,169 2,280	(595) (1,162)	(10,803) (21,086)	(4,918) (9,600)			(15,147) (29,568)	(7,924) (12,182)	(7,027) (8,929)	(3,202)				(18,153) (43,717)
516922	Dover Police	0.059	996	11,012	4,086	(36,702)	(15,282)		-	(36,886)	3,629	(1,850)	(33,569)	(15,282)			(47,072)	7,383	5,936	(3,133)				10,186
536322 546033	East Camden Police El Dorado Fire	0.007	9%	(1,612) 64.368	(2,778) 30.016	(4,107) (269.842)	(1,834) (131.531)	-	-	(10,331)	436 31.245	(222)	(4,028) (288,922)	(1,834) (131.531)			(5,648) (405.133)	(2,048) 33.123	(2,556) 45.941	(79) 19.080			-	(4,683) 98.144
546023	El Dorado Police	0.401	1%	66,094	26,380	(208,018)	(103,851)			(219,395)	24,669	(12,574)	(228,120)	(103,851)			(319,876)	41,425	38,954	20,102				100,481
556832 556822	Elkins Fire Elkins Police	0.018 0.104		848 78,913	(1,396) 71,011	(11,291) (13,565)	(4,727) (26,894)			(16,566) 109,465	1,122 6,388	(572) (3,256)	(10,384) (59,075)	(4,727) (26,894)			(14,561) (82,837)	(274) 72,525	(824) 74,267	(907) 45,510				(2,005) 192,302
561422	Elm Springs Police	0.062	196	14,488	9.035	(28,652)	(16,058)			(21,187)	3,815	(1,944)	(35,273)	(16,058)			(49,460)	10.673	10,979	6,621				28,273
585133 585122	Eureka Springs Fire Eureka Springs Police	0.138 0.144	8%	20,632 (21.364)	4,579 (25.519)	(68,420) (101.431)	(35,819)	:	-	(79,028) (185,629)	8,508 8.863	(4,337) (4,518)	(78,681) (81,967)	(35,819)		-	(110,329)	12,124 (30.227)	8,916 (21.001)	10,261				31,301 (70,692)
595922	Fairfield Bay Police	0.062	196	(21,024)	(22,802)	(47,503)	(16,165)			(107,494)	3,840	(1,957)	(35,509)	(16,165)			(49,791)	(24,864)	(20,845)	(11,994)				(57,703)
604132 604122	Farmington Fire Farmington Police	0.101 0.219		89,382 95,803	55,059 62,629	(37,778) (90,174)	(26,165) (56,710)			80,498 11,548	6,214 13,471	(3,168) (6,866)	(57,474) (124,570)	(26,165) (56,710)			(80,593) (174,675)	83,168 82,332	58,227 69,495	19,696 34,396				161,091 186,223
614937	Fayetteville Fire	2.527	7%	(162,253)	(354,673)	(1,591,472)	(653,712)			(2,762,110)	155,287	(79,149)	(1,435,949)	(653,712)			(2,013,523)	(317,540)	(275,524)	(155,523)				(748,587)
614927 630032	Fayetteville Police Flippin Fire	2.415		317,083 30.230	(10,400) 27.841	(1,392,226)	(624,588) (4.524)		-	(1,710,131) 55.356	148,369 1.074	(75,623) (548)	(1,371,975)	(624,588) (4.524)	-		(1,923,817)	168,714 29,156	65,223 28.389	(20,251) 11.747				213,686 69.292
630022	Flippin Police	0.067	7%	17,686	27,841 268	(39,410)	(4,524) (17,212)			(38,668)	1,074 4,089	(548)	(9,938) (37,808)	(4,524) (17,212)			(13,936) (53,015)	13,597	28,389 2,352	(1,602)				14,347
635122	Foreman Police	0.000 0.272	996	(1,290)		(1)	(70,330)	-	-	(1,291)	16,706							(1,290)		(1)	-		-	(1,291)
644033 644022	Forrest City Fire Forrest City Police	0.272		34,512 18,955	14,130 15,423	(137,957) (175,243)	(70,330) (86,217)			(159,645) (227,082)	16,706 20,480	(8,515) (10,439)	(154,488) (189,386)	(70,330) (86,217)			(216,627) (265,562)	17,806 (1,525)	22,645 25,862	16,531 14,143				56,982 38,480
654833 654823	Fort Smith Fire Fort Smith Police	2.608 1.658	8%	140,881 293.633	(141,281) 131,248	(1,538,696) (846,859)	(674,577) (428,767)		-	(2,213,673)	160,243 101.851	(81,675) (51.913)	(1,481,782) (941.833)	(674,577) (428.767)		-	(2,077,791)	(19,362) 191.782	(59,606) 183.161	(56,914) 94,974				(135,882) 469.917
665322	Friendship Police	0.002	196	329	512	(880)	(607)			(646)	101,851 145	(74)	(1,334)	(607)			(1,870)	184	586	454				1,224
693932	Gassville Fire	0.011	1%	(211)	3,489	(2,880)	(2,775)	-	-	(2,377)	659	(336)	(6,096)	(2,775)			(8,548)	(870)	3,825	3,216				6,171
693922 704822	Gassville Police Gentry Police	0.040	7% 5%	(7,842) 32,499	(6,124) 27,691	(23,258) (31,492)	(10,399) (24,488)			(47,623) 4,210	2,469 5,818	(1,259) (2,965)	(22,842) (53,790)	(10,399) (24,488)			(32,031) (75,425)	(10,311) 26,681	(4,865) 30,656	(416) 22,298				(15,592) 79,635
713722	Gillett Police	0.011	1%	5,189	10,265	2,015	(2,955)		-	14,514	702	(358)	(53,790) (6,490)	(2,955)			(9,101)	4,487	10,623	8,505				23,615
724222 726922	Glenwood Police Goshen Police	0.027		13,888 42,884	12,595 31,787	7,369 (17,798)	(6,866) (13,039)			26,986 43,834	1,631 3,098	(831) (1,579)	(15,082) (28,641)	(6,866) (13,039)			(21,148) (40,161)	12,257 39,786	13,426 33,366	22,451 10,843				48,134 83,995
733122	Gosnell Police	0.061	1%	35,438	(8,892)	(40,937)	(15,754)		-	(30,145)	3,742	(1,907)	(34,606)	(15,754)			(48,525)	31,696	(6,985)	(6,331)	-			18,380

					Schedule of D	eferred Inflows and O	Outflows			Sci	hedule of Deferred Inf	lows and Outflows - Pr	oportionate Share of 0	Collective Amount	s		Se	hedule of Deferred in	flows and Outflows -	Employer Specific C	hange in Proportion		
Employer ID	Ferniouser	Employer Allocation Percentage	2021	2022	2023	2024	2025	Thereafter	Total	2021	2022	2023	2024	2025	Thereafter	Total	2021	2022	2023	2024	2025	Thereafter	Total
739033	Gravel Ridge Fire Protection Dist.	0.027%	(4,909)	(5,862)	(18,891)	(6,931)			(36,593)	1,647	(839)	(15,224)	(6,931)			(21,347)	(6,556)	(5,023)	(3,667)	-			(15,246)
737432 737422	Gravette Fire Gravette Police	0.066%	(21,226) 2,773	(26,489) (18,003)	(45,751) (75,543)	(17,087) (33,315)		-	(110,553) (124,088)	4,059 7,914	(2,069) (4,034)	(37,534) (73,180)	(17,087)			(52,631) (102,615)	(25,285) (5,141)	(24,420) (13,969)	(8,217) (2,363)				(57,922) (21,473)
743922	Green Forest Police	0.150%	47,753	32,940	(69,572)	(38,867)			(27,746)	9,232	(4,706)	(85,376)	(38,867)			(119,717)	38,521	37,646	15,804				91,971
744732 746322	Greenbrier Fire Greenland Police	0.000%	(13,617) (4,019)	(5,172) (7,641)	(31,470)	(13,163)			(18,789) (56,293)	3,127	(1,594)	(28,915)	(13,163)			(40,545)	(13,617) (7,146)	(5,172) (6,047)	(2,555)				(18,789) (15,748)
747133 747122	Greenwood Fire Greenwood Police	0.017%	4,476 1.418	1,100	(8,147)	(4,335) (65.445)		-	(6,906) (245.251)	1,029 15.547	(525) (7.924)	(9,523) (143.757)	(4,335) (65.445)			(13,354) (201,579)	3,447 (14.129)	1,625	1,376 (13.283)			-	6,448 (43.672)
754422	Greens Ferry Police	0.041%	1,418 4,131	(2,475)	(20,198)	(10,686)			(245,251)	2,538	(1,294)	(23.472)	(10,686)			(32,914)	1,593	(1,260)	(13,283) 3,274				3,686
776522 804422	Hackett Police Hampton Police	0.008%	(5,625) (4,770)	(5,933) (8,375)	(6,096) (21,114)	(2,159) (5,131)		-	(19,813) (39,390)	512 1,219	(261) (621)	(4,744) (11,272)	(2,159) (5,131)			(6,652) (15,805)	(6,137) (5,989)	(5,672) (7,754)	(1,352) (9,842)			-	(13,161) (23,585)
813322	Hardy Police	0.037%	15,940	23,503	(23,906)	(9,518)			6,019	2,261	(1,152)	(20,907)	(9,518)			(29,316)	13,679	24,655	(2,999)				35,335
823022 834633	Harrisburg Police Harrison Fire	0.048%	(8,549) (9,173)	(1,891) (19,889)	(22,643) (214,630)	(12,481) (104,865)		-	(45,564) (348,557)	2,966 24,911	(1,511) (12,697)	(27,415) (230,347)	(12,481) (104,865)		-	(38,441) (322,998)	(11,515)	(380) (7,192)	4,772 15,717			-	(7,123) (25,559)
834622	Harrison Police	0.416%	19,072	(36,471)	(286,398)	(107,733)			(411,530)	25,591	(13,044)	(236,646)	(107,733)			(331,832)	(6,519)	(23,427)	(49,752)				(79,698)
843522 847832	Hartford Police Haskell Fire	0.008%	(1,965) (161)	(3,743) (367)	(6,907) (2,656)	(2,159) (1,203)			(14,774) (4,387)	512	(261) (146)	(4,742) (2,642)	(2,159) (1,203)			(6,650) (3,704)	(2,477)	(3,482) (221)	(2,165)				(8,124)
847822	Haskell Police	0.070%	30,187	8,589	(29,423)	(18,097)			(8,744)	4,298	(2,191)	(39.752)	(18,097)			(55,742)	25,889	10,780	10,329				46,998
862133 862122	Heber Springs Fire Heber Springs Police	0.035%	5,223 (29,559)	14,657 (29,716)	(4,882) (104,941)	(9,092) (41,986)			5,906 (206,202)	2,159 9,974	(1,101) (5,084)	(19,972) (92,227)	(9,092) (41,986)	:		(28,006) (129,323)	3,064 (39,533)	15,758 (24,632)	15,090 (12,714)	:			33,912 (76,879)
865622	Hector Police	0.009%	14,252	14,388	880	(2,281)			27,239	541	(276)	(5,011)	(2,281)			(7,027)	13,711	14,664	5,891				34,266
864833 864823	Helena-West Helena Fire Helena-West Helena Police	0.231%	62,358 (61,183)	50,792 (68,048)	(75,281) (96,142)	(59,676) (40,681)			(21,807) (266,054)	14,175 9,664	(7,225) (4,926)	(131,085) (89,361)	(59,676) (40,681)			(183,811) (125,304)	48,183 (70,847)	58,017 (63,122)	55,804 (6,781)				162,004 (140,750)
866422	Hermitage Police	0.013%	564	(751)	(7,461)	(3,346)		-	(10,994)	795	(405)	(7,349)	(3,346)		-	(10,305)	(231)	(346)	(112)				(689)
885022 890732	Highfill Police Highland Fire	0.044%	29,070 9.055	27,311 8.456	(6,058) (1,796)	(11,436)			38,887 14.298	2,717 338	(1,385) (172)	(25,120)	(11,436)			(35,224)	26,353 8.717	28,696 8.628	19,062 1,316				74,111 18.661
890722	Highland Police	0.027%	35,139	5,125	(15,839)	(6,937)			17,488	1,648	(840)	(15,239)	(6,937)			(21,368)	33,491	5,965	(600)				38,856
900833 892322	Holiday Island Fire Holly Grove Police	0.028%	3,052 1,159	(1,544) 5,037	(15,167) (1,318)	(7,358) (2,388)		-	(21,017)	1,748 568	(891) (289)	(16,164) (5,245)	(7,358) (2,388)		-	(22,665) (7,354)	1,304 591	(653) 5,326	997 3,927	- :		-	1,648 9.844
902433	Hope Fire	0.162%	(28,430)	(35,196)	(126,380)	(41,855)			(231,861)	9,943	(5,068)	(91,940)	(41,855)			(128,920)	(38,373)	(30,128)	(34,440)				(102,941)
911337 911327	Hot Springs Fire Hot Springs Police	1.294%	233,758 145,314	98,530 12,436	(608,484) (849,383)	(334,794) (409,378)			(610,990) (1,101,011)	79,529 97,246	(40,536) (49,566)	(735,412) (899,243)	(334,794) (409,378)			(1,031,213) (1,260,941)	154,229 48,068	139,066 62,002	126,928 49,860			-	420,223 159,930
921032	Hot Springs Village Fire	0.283%	30,787	12,692	(122,177)	(73,226)		-	(151,924)	17,395	(8,866)	(160,850)	(73,226)			(225,547)	13,392	21,558	38,673				73,623
921022 932633	Hot Springs Village Police Hoxie Fire	0.232%	(9,135)	(13,588)	(106,988)	(60,044) (1,853)			(189,755) (8,833)	14,263	(7,270)	(131,894) (4,070)	(60,044) (1,853)			(184,945) (5,708)	(23,398) (1,832)	(6,318)	24,906 275			-	(4,810) (3,125)
932622	Hoxie Police	0.041%	(1,393) 11,167	(1,792) 6,856	(15,309)	(10,535)			(7,821)	2,503	(224) (1,276)	(23,142)	(10,535)			(32,450)	8,664	(1,568) 8,132	7,833				24,629
941522 951222	Hughes Police Humphrey Police	0.021%	6,154 (2,295)	3,669 (2,194)	(9,399) (5,520)	(5,535) (2,144)			(5,111) (12,153)	1,314 509	(670) (260)	(12,158) (4,710)	(5,535) (2,144)			(17,049) (6,605)	4,840 (2,804)	4,339 (1,934)	2,759 (810)			-	11,938 (5,548)
971722	Huntington Police	0.007%	(2,493)	(2,194) (2,607) 1,767	(5,370)	(1,801)			(12,271)	427	(218)	(3,955)	(1,801)			(5,547)	(2,920)	(2,389)	(1,415)				(6,724)
962822 981422	Huntsville Police	0.088%	6,624	1,767 (3,761)	(52,084) (5,577)	(22,750) (2,062)		-	(66,443)	5,404	(2,754) (250)	(49,972)	(22,750) (2,062)		-	(70,072) (6,350)	1,220 (3,561)	4,521 (3,511)	(2,112) (1,048)			-	3,629 (8,120)
1021933	Huttig Police Jacksonville Fire	0.008%	(3,070) 31,763	(6,939)	(502,671)	(245,199)			(14,470) (723,046)	491 58,246	(29,688)	(4,529) (538,607)	(245,199)			(755,248)	(26,483)	22,749	35,936				32,202
1021922 1031622	Jacksonville Police Jasoer Police	0.739%	(398,682) 3.138	(160,267) 4.838	(424,991) (7.810)	(191,261) (3.888)			(1,175,201)	45,434 923	(23,157)	(420,125) (8.541)	(191,261) (3.888)			(589,109) (11.977)	(444,116) 2,215	(137,110) 5.309	(4,866) 731				(586,092) 8.255
1031622 1039132	Johnson Area Fire Departm	0.000%	3,138 (57,477)	4,838 (50,702)	(7,810) (24,212)				(3,722) (132,391)								2,215 (57,477)	5,309 (50,702)	731 (24,212)				8,255 (132,391)
1038332 1038322	Johnson Fire Johnson Police	0.030%	53,317 (15,559)	50,188	5,498 (45.671)	(7,867) (34,151)			101,136	1,869 8.111	(953) (4,135)	(17,281) (75,017)	(7,867) (34,151)		-	(24,232) (105,192)	51,448 (23,670)	51,141	22,779 29.346				125,368 5.620
1050233	Johnson Police Jonesboro Fire	1.829%	(15,559) (254,811)	(4,191) (332,014)	(1,152,588)	(473,103)			(2,212,516)	112,382	(57,281)	(1,039,221)	(473,103)			(1,457,223)	(367,193)	(274,733)	(113,367)				(755,293)
1050223	Jonesboro Police	2.180%	(34,112)	(169,016)	(1,296,896)	(563,922)			(2,063,946)	133,956	(68,277)	(1,238,715)	(563,922)			(1,736,958)	(168,068)	(100,739)	(58,181)				(326,988)
1058822 1061822	Judsonia Police Junction City Police	0.030%	(1,452) 9,052	221 5,554	(17,397) (5,919)	(7,704) (2,613)			(26,332) 6,074	1,830 620	(933) (316)	(16,923) (5,740)	(7,704) (2,613)			(23,730) (8,049)	(3,282) 8,432	1,154 5,870	(474) (179)				(2,602) 14,123
1080422	Kensett Police	0.032%	303	(60)	(21,012)	(8,254)			(29,023)	1,960	(999)	(18,130)	(8,254)			(25,423)	(1,657)	939	(2,882)				(3,600)
1083922 1100222	Kibler Police Lake City Police	0.019%	(1,361) 2,521	(1,961) (1,356)	(11,565) (25,994)	(4,995) (12,516)			(19,882) (37,345)	1,186 2,973	(605) (1,515)	(10,971) (27,492)	(4,995) (12,516)			(15,385) (38,550)	(2,547) (452)	(1,356) 159	(594) 1,498				(4,497) 1,205
1103732	Lake Hamilton Fire	0.000%	(8,761)	(7,468)	(3,986)				(20,215)						-		(8,761)	(7,468) 7,912	(3,986)				(20,215)
1104032	Lake Hamilton Fire Protection District Lake Village Police	0.005%	8,245 (4,641)	7,765 (16,514)	1,003 (53,301)	(1,212) (23,096)			15,801 (97,552)	288 5,487	(147) (2,796)	(2,663) (50,733)	(1,212) (23,096)			(3,734) (71,138)	7,957 (10,128)	7,912 (13,718)	3,666 (2,568)				19,535 (26,414)
1111823	Lakeview Police	0.017%	(275)	553	(4,389)	(4,504)		-	(8,615)	1,070	(545)	(9,892)	(4,504)		-	(13,871)	(1,345)	1,098	5,503				5,256
1086322 1130422	Lamar Police Lavaca Police	0.024% 0.032%	537 (5,354)	(2,424)	(13,847) (19,614)	(6,326) (8,216)		-	(22,060)	1,503 1,952	(766) (995)	(13,896) (18,048)	(6,326) (8,216)			(19,485) (25,307)	(966) (7,306)	(1,658) 3,630	49 (1,566)			-	(2,575) (5,242)
1140122	Leachville Police	0.042%	19,171	2,635 8,863	(24,518)	(10,957)			(7,441)	2,604	(1,327)	(24,069) (10,359)	(10,957)		-	(33,749)	16,567	10,190	(449)				26,308
1150922 1152522	Lepanto Police	0.018%	(1,741) 10.705	(6,002) 9.384	(8,078)	(4,716) (5.925)			(20,537) 7.092	1,121 1,408	(571) (717)	(10,359) (13,015)	(4,716) (5.925)			(14,525)	(2,862)	(5,431) 10.101	2,281 5,943				(6,012) 25.341
1161432	Lincoln Fire	0.010%	(1,291)	(1,332)	(5,287)	(2,524)			(10,434)	601	(306)	(5,543)	(2,524)			(7,772)	(1,892)	(1,026)	256				(2,662)
1161422 1157622	Lincoln Police Little Flock Police	0.076%	27,487 19,295	20,961 18,135	(34,123) (45,686)	(19,785) (22,707)		-	(5,460) (30,963)	4,700 5,394	(2,395) (2,749)	(43,459) (49,877)	(19,785) (22,707)			(60,939) (69,939)	22,787 13,901	23,356 20,884	9,336 4,191			-	55,479 38,976
1160633	Little Rock Fire	8.592%	(657,709)	(1,248,956)	(5,542,962)	(2,222,513)		-	(9,672,140)	527,949	(269,093)	(4,881,989)	(2,222,513)		-	(6,845,646)	(1,185,658)	(979,863)	(660,973)				(2,826,494)
1160623	Little Rock Police Lonoke Police	10.104%	923,359	(206,062)	(5,882,181) (52,357)	(2,613,447)			(7,778,331)	620,821 6.786	(316,428)	(5,740,711)	(2,613,447)			(8,049,765)	302,538 16,584	110,366	(141,470)				271,434 51,330
1180022 10010	Lopfi Staff	0.110% 0.217%	23,370 7,769	20,898 2,081	(110,790)	(28,565) (56,027)			(36,654) (156,967)	6,786 13,308	(3,459) (6,783)	(62,746) (123,068)	(28,565) (56,027)		-	(87,984) (172,570)	(5,539)	24,357 8,864	10,389 12,278				15,603
1190833 1190822	Lowell Fire Lowell Police	0.403%	213,654 62,420	41,315 26,380	(217,280) (102,724)	(104,184) (56,559)			(66,495) (70,483)	24,748 13,436	(12,614) (6,848)	(228,851) (124,237)	(104,184) (56,559)			(320,901) (174,208)	188,905 48,984	53,929 33,228	11,571 21,513				254,406 103,725
1195922	Luxora Police	0.012%	(7,944)	(7,871)	(925)	(3,008)			(19,748)	715	(364)	(6,607)	(3,008)			(9,264)	(8,659)	(7,507)	5,682				(10,484)
1218133 1218122	Magnolia Fire Magnolia Police	0.135%	(4,034) (6,212)	(12,572) (13,741)	(80,639) (146,048)	(34,963) (64,133)		-	(132,208) (230,134)	8,305 15.235	(4,233) (7,765)	(76,799) (140,875)	(34,963) (64,133)		-	(107,690) (197,538)	(12,339) (21,447)	(8,339) (5,976)	(3,840)	- :			(24,518) (32,596)
1229733	Malvern Fire	0.223%	(14.230)	(35.857)	(145,082)	(57,758)			(252 927)	13,719	(6,993)	(126.871)	(57,758)			(177,903)	(27.949)	(28.864)	(18.211)				(75,024)
1229722 1248332	Mahila Fire	0.255% 0.000%	56,867 (2,899)	15,890 (7,399)	(137,045) (7,110)	(65,830) (124)			(130,118) (17,532)	15,636 29	(7,970) (15)	(144,603) (272)	(65,830) (124)			(202,767) (382)	41,231 (2,928)	23,860 (7,384)	7,558 (6,838)				72,649 (17,150)
1248322	Manila Police	0.045%	(6,521)	(7,878)	(21,762)	(11,573)			(47,734)	2,749	(1,401)	(25,422) (15,378)	(11,573)			(35,647)	(9,270)	(6.477)	3,660				(12,087)
1258022 1268832	Mansfield Police Marianna Fire	0.027%	(18,515) 5.710	(16,892) 6.945	(20,003)	(7,001) (4,288)			(62,411) 6.221	1,664 1.018	(848) (519)	(15,378) (9,420)	(7,001) (4.288)			(21,563) (13,209)	(20,179) 4.692	(16,044) 7,464	(4,625) 7.274				(40,848) 19.430
1268822	Marianna Police	0.098%	(5,290)	(14,710)	(60,938)	(25,385)			(106,323)	6,030	(3,073)	(55,761)	(25,385)			(78,189)	(11,320)	(11,637)	(5,177)				(28,134)
1278532 1278526	Marion Fire Marion Police	0.047%	(2,287) 7,699	(13,191) (15,863)	(29,357) (182,135)	(12,177) (82,319)		-	(57,012) (272,618)	2,892 19,555	(1,474) (9,967)	(26,747) (180,822)	(12,177) (82,319)		-	(37,506) (253,553)	(5,179) (11,856)	(11,717) (5,896)	(2,610) (1,313)	- :			(19,506) (19,065)
1288222 1297122	Marked Tree Police	0.055%	10,069 (1,638)	11,226 (4,816)	(34,100)	(14,254) (11,034)			(27,059) (41,683)	3,386 2,620	(1,726) (1,336)	(31,311) (24,238)	(14,254) (11,034)			(43,905) (33,988)	6,683 (4,258)	12,952 (3,480)	(2,789)				16,846
1297122 1305622	Marmaduke Police Marshall Police	0.043%	(1,638) (1,231)	(4,816) (2,360)	(24,195)	(11,034)			(41,683)	2,620 1.577	(1,336)	(24,238) (14,594)	(11,034)		-	(33,988)	(4,258) (2,808)	(3,480)	43 (7,868)			-	(7,695) (12,232)
1308022	Marvell Police	0.039%	3.201	5,313	(21,389)	(10,069)			(22,944)	2,392	(1,219)	(22,118)	(10,069)			(31,014)	809	6,532	729				8,070
1318833 1318823	Maumelle Fire Maumelle Police	0.582%	116,964 42,345	(9,378) (37,555)	(360,021) (299,799)	(150,635) (119,187)		-	(403,070) (414,196)	35,783 28,312	(18,238) (14,431)	(330,886) (261,807)	(150,635) (119,187)			(463,976) (367,113)	81,181 14,033	8,860 (23,124)	(29,135) (37,992)			-	60,906 (47,083)
1324232	Mayflower Fire	0.009%	42,343	(1,128)	(4,696)	(2,310)			(414,196)	549	(280)	(5,075)	(2,310)			(7,116)	(605)	(848)	(37,992)				(1,074)
1324222 1328522	Mayflower Police	0.075%	(20,618)	(19,223)	(57,937) (22,530)	(19,355)			(117,133)	4,597 2,474	(2,343)	(42,515)	(19,355) (10,419)		-	(59,616) (32,092)	(25,215)	(16,880)	(15,422) 356			-	(57,517)
1338233	Microny Police Micgehee Fire	0.040%	(1,089) 1,481	1,955 2,163	(52,732)	(10,419) (29,648)			(32,083) (78,736)	7,043	(1,261) (3,590)	(22,886) (65,126)	(29,648)			(91,321)	(3,563) (5,562)	3,216 5,753	12,394				9 12,585
1338222	Mcgehee Police Mcrae Police	0.102%	31,767	29,535	(32,758)	(26,425)			2,119	6,277	(3,199)	(58,045)	(26,425)		-	(81,392)	25,490	32,734	25,287			-	83,511
1358722 1377333	Mena Fire	0.009%	(27,729) 9,804	(34,839) 375	(23,451) (19,510)	(2,281) (9,242)			(88,300) (18,573)	541 2,195	(276) (1,119)	(5,011) (20,301)	(2,281) (9,242)			(7,027) (28,467)	(28,270) 7,609	(34,563) 1,494	(18,440) 791				(81,273) 9,894
1388922	Mineral Springs Police	0.020%	5,114	5,828	(11,045)	(5,167)			(5,270)	1,227	(626)	(11,351)	(5,167)		-	(15,917)	3,887	1,494 6,454	306			-	10,647
1398622 1408733	Monette Police Monticello Fire	0.045%	19,212 11,892	9,569 8,803	(24,491) (58,008)	(11,627) (30,374)			(7,337) (67,687)	2,762 7,215	(1,408)	(25,541) (66,719)	(11,627) (30,374)			(35,814) (93,556)	16,450 4,677	10,977 12,481	1,050 8,711				28,477 25,869
1418422	Montrose Police	0.002%	(1,276)	(647)	(1,071)	(425)			(3,419)	101	(51)	(933)	(425)			(1,308)	(1,377)	(596) 563	(138)				(2,111)
1421432 1427332	Morning Star Fpa Morriton	0.006%	(292) 18.681	370 17.781	(3,224) 10.353	(1,597)			(4,743) 44.308	380 596	(193)	(933) (3,508) (5,507)	(1,597)			(4,918) (7,722)	(672) 18.085	563 18.085	284 15.860				175 52.030
1438933	Mountain Home Fire	0.381%	(66,814)	(74,840)	(247,048)	(98,555)			(487,257)	23,411	(11,933)	(216,487)	(98,555)			(303,564)	(90,225)	(62,907)	(30,561)				(183,693)
1438922 1447822	Mountain Home Police Mountain Pine Police	0.384%	31,481 26,127	9,153 (11,238)	(204,191) (11,606)	(99,449) (6,624)			(263,006) (3,341)	23,625 1,573	(12,041) (802)	(218,451) (14,551)	(99,449) (6,624)		-	(306,316) (20,404)	7,856 24,554	21,194 (10,436)	14,260 2,945			-	43,310 17,063
1452422	Mountain Pine Police Mountain View Police	0.077%	(20,176)	(29,216)	(80,001)	(19,976)			(149,369)	4,744	(2,419)	(43,880)	(19,976)			(61,531)	24,554 (24,920)	(26,797)	(36,121)				(87,838)
1436222 1457522	Mountainburg Police Mulberry Police	0.008%	(5,086)	(5,482) 6.178	(18,372)	(2,179)		-	(31,119)	518 1,672	(264)	(4.786)	(2,179)		-	(6,711) (21,687)	(5,604) 12.197	(5,218) 7.030	(13,586) 88			-	(24,408) 19.315
1467222	Murfreesboro Police	0.027%	13,869 (2,912)	(4,281)	(17,939)	(6,950)			(32,082)	1,651	(842)	(15,466) (15,267)	(6,950)			(21,408)	(4,563)	(3,439)	(2,672)				(10,674)
1487733 1506733	Nashville Fire Newport Fire	0.010%	(11,564) 26,877	(11,160) 10,274	(9,532) (131,431)	(2,610) (57,671)			(34,866) (151,951)	619 13,700	(316) (6,983)	(5,734) (126,681)	(2,610) (57,671)		-	(8,041) (177,635)	(12,183) 13,177	(10,844) 17,257	(3,798) (4,750)			-	(26,825) 25,684
1506733 1506722	Newport Police	0.184%	26,877 61,563	32,021	(131,431)	(57,671) (47,569)			(151,951) (57,205)	13,700 11,299	(5,759)	(126,681) (104,491)	(57,671) (47,569)			(177,635) (146,520)	50,264	37,780	1,271				25,684 89,315
1509133	Nob Hill Fire	0.015%	9,876	9,253	(4,062)	(3,999)			11,068	949	(484)	(8,784)	(3,999)		-	(12,318)	8,927	9,737	4,722				23,386

		Employer			Schedule of D	eferred inflows and Outflows			Sci	hedule of Deferred Infl	ows and Outflows - I	Proportionate Share of C	ollective Amounts			S	chedule of Deferred In	nflows and Outflows - E	mployer Specific	Change in Proportion		
yer ID	Employer	Allocation	2021	2022	2023	2024 2025	Thereafter	Total	2021	2022	2023	2024	2025	Thereafter T	otal	2021	2022	2023	2024	2025	Thereafter	Total
933 North Little Rock Fire		2.943%	547,093	337,309	(1,514,466)	(761,250)		(1,391,314)	180,832	(92,169)	(1,672,168)	(761,250)		- 0	2,344,755)	366,261	429,478	157,702				953,441
923 North Little Rock Polic		2.842%	646,132	281,065	(1,404,524)	(735,024)		(1,212,351)	174,601	(88,994)	(1,614,560)	(735,024)			2,263,977)	471,531	370,059	210,036				1,051,626
7433 Oak Grove Fire Protec	ction Dist. #25	0.021%	1,050	(1,377)	(14,263)	(5,447)		(20,037)	1,294	(659)	(11,965)	(5,447)			(16,777)	(244)	(718)	(2,298)	-			(3,260)
i522 Ola Police		0.027%	12,189	11,355	(4,995)	(6,929)		11,620	1,647	(839)	(15,220)	(6,929)			(21,341)	10,542	12,194	10,225	-			32,961
6022 Oppelo Police		0.005%	(10,771)	(10,402)	(8,969)	(1,208)		(31,350)	288	(146)	(2,653)	(1,208)			(3,719)	(11,059)	(10,256)	(6,316)				(27,631)
833 Osceola Fire		0.221%	(23,378)	(34,777)	(149,284)	(57,036)		(264,475)	13,548	(6,906)	(125,286)	(57,036)			(175,680)	(36,926)	(27,871)	(23,998)				(88,795)
i822 Osceola Police		0.352%	(16,884)	(43,209)	(187,849)	(91,152)		(339,094)	21,653	(11,036)	(200,226)	(91,152)			(280,761)	(38,537)	(32,173)	12,377				(58,333)
732 Ozark Fire		0.027%	372	1.174	(15.558)	(6.941)		(20.953)	1.648	(840)	(15.246)	(6.941)			(21.379)	(1.276)	2.014	(312)				426
7732 Ozark Police		0.027%	56 598	31.453	(48.881)	(24.763)		14 407	5.882	(2.998)	(54 394)	(24.763)			(26, 273)	50.716	34.451	5513				90.680
		0.014%	(4.102)	(3.927)		(3.534)		(20.663)	3,862 840	(2,998)		(3.534)			(10.885)	(4.942)	(3.499)	(1.337)				
1722 Pangburn Police 1033 Paragould Fire		0.479%	110.031	74.810	(9,100) (221.712)	(3,534)		(160.858)	29.452	(15.012)	(7,763) (272,350)	(123.987)			(381.897)	80.579	(3,499) 89.822	50.638				(9,778) 221.039
																			-			
i022 Paragould Police		0.619%	(22,526)	(73,471)	(358,312)	(160,130)		(614,439)	38,039	(19,388)	(351,742)	(160,130)			(493,221)	(60,565)	(54,083)	(6,570)				(121,218)
322 Patterson Police		0.004%	(13,681)	(15,460)	2,141	(936)		(27,936)	222	(113)	(2,055)	(936)			(2,882)	(13,903)	(15,347)	4,196				(25,054)
632 Pea Ridge		0.001%	1,467	1,396	812	(197)		3,478	47	(24)	(432)	(197)			(606)	1,420	1,420	1,244				4,084
7622 Pea Ridge Police		0.199%	9,109	(25,536)	(104,846)	(51,498)		(172,771)	12,234	(6,235)	(113,121)	(51,498)			(158,620)	(3,125)	(19,301)	8,275				(14,151)
422 Perla Police		0.002%	(1,787)	(1,070)	(728)	(547)		(4,132)	130	(66)	(1,203)	(547)			(1,686)	(1,917)	(1,004)	475				(2,446)
22 Perryville Police		0.055%	3.825	(5.613)	(42.285)	(14.350)		(58.423)	3.408	(1.737)	(31.522)	(14.350)			(44.201)	417	(3.876)	(10.763)				(14.222)
33 Pine Bluff Fire		1.376%	257,290	125.284	(627.130)	(356.025)		(600.581)	84.572	(43.106)	(782.047)	(356.025)			1.096.606)	172.718	168.390	154.917				496.025
223 Pine Bluff Police		1.353%	(69.567)	(77.318)	(674.814)	(349,966)		(1,171,665)	83.132	(42,372)	(768,737)	(349.966)			1.077.943)	(152,699)	(34.946)	93.923				(93,722)
822 Plainview Police		0.003%		3.094				(1,1/1,005)						- ((4,415)	3,181	3,471				2,237
			(4,245)		1,898	(716)			170	(87)	(1,573)	(716)			(2,206)			3,4/1	-			
B22 Pleasant Plains Police		0.000%	(655)	(52)				(707)								(655)	(52)					(707)
933 Pocahontas Fire		0.069%	(34,213)	(29,061)	(51,129)	(17,929)		(132,332)	4,259	(2,171)	(39,382)	(17,929)			(55,223)	(38,472)	(26,890)	(11,747)	-			(77,109)
22 Pocahontas Police		0.174%	23,295	7,625	(89,707)	(45,118)		(103,905)	10,718	(5,463)	(99,106)	(45,118)			(138,969)	12,577	13,088	9,399				35,064
22 Portland Police		0.009%	6,794	334	(4,026)	(2,248)		854	534	(272)	(4,938)	(2,248)			(6,924)	6,260	606	912				7,778
22 Pottsville Police		0.069%	29,365	14,521	(34,058)	(17,944)		(8,116)	4,263	(2,173)	(39,416)	(17,944)			(55,270)	25,102	16,694	5,358				47,154
32 Prairie Grove Fire		0.053%	70,532	66,951	2,697	(13,621)		126,559	3,236	(1,649)	(29,919)	(13,621)			(41,953)	67,296	68,600	32,616				168,512
22 Prairie Grove Police		0.183%	39.017	623	(93,263)	(47.350)		(100.973)	11.248	(5.733)	(104.009)	(47.350)			(145.844)	27.769	6.356	10.746	-		-	44.871
22 Praine Grove Police 33 Pulaski Co Fire		0.183%	39,017 86.195	39.321	(198,486)	(47,350)		(100,973)	11,248 26.478	(5,733)	(244.851)	(47,350)			(145,844)	27,769 59.717	6,356 52.817	10,746	-			44,871 158.899
133 Pulaski Co Fire 127 Ravenden Police									25,478 457													
		0.007%	(3,457)	(3,779)	(5,724)	(1,921)		(14,881)		(233)	(4,219)	(1,921)			(5,916)	(3,914)	(3,546)	(1,505)				(8,965)
22 Rector Police		0.039%	(4,386)	(174)	(32,537)	(10,217)		(47,314)	2,427	(1,237)	(22,442)	(10,217)			(31,469)	(6,813)	1,063	(10,095)				(15,845)
22 Redfield Police		0.062%	2,429	(1,729)	(31,399)	(16,135)		(46,834)	3,833	(1,954)	(35,442)	(16,135)			(49,698)	(1,404)	225	4,043				2,864
22 Rison Police		0.039%	20,943	23,024	7,447	(10,111)		41,303	2,402	(1,224)	(22,209)	(10,111)			(31,142)	18,541	24,248	29,656	-			72,445
22 Rockport Police		0.047%	(21,836)	(21,424)	(55,016)	(12,183)		(110,459)	2,894	(1,475)	(26,761)	(12,183)			(37,525)	(24,730)	(19,949)	(28,255)				(72,934)
33 Rogers Fire		2.194%	218,274	(7,026)	(1,144,461)	(567,566)		(1,500,779)	134,824	(68,719)	(1,246,719)	(567,566)			1,748,180)	83,450	61,693	102,258				247,401
22 Rogers Police		1.777%	151,170	(8,060)	(1,037,763)	(459,525)		(1,354,178)	109,158	(55,637)	(1,009,395)	(459,525)			1,415,399)	42,012	47,577	(28,368)				61,221
33 Russellville Fire		0.815%	115,164	73.607	(422,354)	(210.722)		(444,305)	50.055	(25,513)	(462,874)	(210.722)			(649,054)	65,109	99,120	40,520				204,749
22 Russellville Police		0.697%	(60.778)	(125.941)	(424,050)	(180.192)		(790,961)	42.804	(21.817)	(395.810)	(180,192)			(555.015)	(103.582)	(104.124)	(28.240)				(235,946)
22 Russelmine Police 22 Salom Police		0.097%		1592					42,804 2.631	(21,617)		(11.078)		-		4 345		8 734				16.012
			6,976		(15,600)	(11,078)		(18,110)			(24,334)				(34,122)		2,933					
13 Searcy Fire		0.612%	7,354	(18,684)	(409,807)	(158,190)		(579,327)	37,578	(19,153)	(347,480)	(158,190)			(487,245)	(30,224)	469	(62,327)	-			(92,082)
22 Searcy Police		0.578%	(25,084)	(67,693)	(338,672)	(149,598)		(581,047)	35,536	(18,113)	(328,608)	(149,598)			(460,783)	(60,620)	(49,580)	(10,064)				(120,264)
22 Shannon Hills Police		0.035%	(27,897)	(36,938)	(47,652)	(9,040)		(121,527)	2,148	(1,095)	(19,858)	(9,040)			(27,845)	(30,045)	(35,843)	(27,794)				(93,682)
27 Sheridan Fire		0.000%	(8.175)	(6.150)	(282)			(14 607)								(8.175)	(6.150)	(282)				(14.607)
22 Sherwood Police		1.097%	41,542	(45,241)	(651,773)	(283,766)		(939,238)	67.407	(34,357)	(623,321)	(283,766)			(874,037)	(25,865)	(10,884)	(28,452)				(65,201)
		1.097%				(263,766)				(34,337)	(023,321)				(874,037)	(23,003)						
		0.714%	(62,203)	(137,862)	(431,296)	(184,646)		(816,007)	43,863	(22,356)	(405,595)	(184,646)			(568,734) (436,187)	(106,066)	(115,506)	(25,701)				(247,273)
122 Siloam Springs Police	1	0.547%	20,729	(26,516)	(261,159)	(141,613)		(408,559)	33,640	(17,146)	(311,068)					(12,911)	(9,370)	49,909				27,628
122 Smackover Police		0.094%	41,418	30,695	(49,565)	(24,223)		(1,675)	5,755	(2,933)	(53,208)	(24,223)			(74,609)	35,663	33,628	3,643	-			72,934
126 Sparkman Police		0.008%	13,121	11,113	(3,087)	(2,116)		19,031	502	(256)	(4,648)	(2,116)		-	(6,518)	12,619	11,369	1,561				25,549
133 Springdale Fire		2.254%	57,528	(89,811)	(1,305,670)	(583,118)		(1,921,071)	138,517	(70,602)	(1,280,881)	(583,118)		- 0	1,796,084)	(80,989)	(19,209)	(24,789)				(124,987)
22 Springdale Police		2.351%	(90,735)	(336,797)	(1,483,936)	(608,040)		(2,519,508)	144,437	(73,619)	(1,335,624)	(608,040)		- 0	1,872,846)	(235,172)	(263,178)	(148,312)				(646,662)
22 Stamps Police		0.019%	(16.835)	(16.564)	(18.836)	(4.849)		(57.084)	1.151	(587)	(10.652)	(4.849)			(14.937)	(17.986)	(15.977)	(8.184)				(42.147)
122 Star City Police		0.047%	(670)	(10.321)	(34,213)	(12.154)		(57.358)	2 888	(1.472)	(26,698)	(12.154)			(37.436)	(3.558)	(8.849)	(7.515)				(19 922)
22 Stephens Police		0.009%	13,237	6,145	(3,170)	(2,353)		13,859	559	(285)	(5,168)	(2.353)			(7,247)	12,678	6,430	1,998				21,106
22 Stephens Police 22 Strong Police		0.009%	13,237	6,145	(3,170)	(1,227)		13,859	292	(285) (149)	(5,168)	(2,353)			(7,247) (3,780)	12,678	6,430	1,998	-			(2,065)
																			-			
33 Stuttgart Fire		0.182%	40,793	20,388	(78,921)	(46,984)		(64,724)	11,162	(5,689)	(103,205)	(46,984)			(144,716)	29,631	26,077	24,284				79,992
22 Stuttgart Police		0.239%	(7,223)	(29,551)	(165,259)	(61,880)		(263,913)	14,699	(7,492)	(135,927)	(61,880)			(190,600)	(21,922)	(22,059)	(29,332)				(73,313)
 Sulphur Police 		0.016%	(10,601)	(26,322)	(25,300)	(4,057)		(66,280)	964	(491)	(8,912)	(4,057)			(12,496)	(11,565)	(25,831)	(16,388)				(53,784)
2 Swifton Police		0.007%	(9,227)	(8,822)	(12,139)	(1,788)		(31,976)	425	(216)	(3,928)	(1,788)			(5,507)	(9,652)	(8,606)	(8,211)				(26,469)
3 Texarkana Fire		0.937%	(45,442)	(110,125)	(564.863)	(242,358)		(962,788)	57.571	(29,344)	(532,364)	(242.358)			(746,495)	(103,013)	(80.781)	(32,499)				(216,293)
3 Texarkana Police		1.109%	96.811	(57.856)	(634,857)	(286.886)		(882,788)	68.149	(34.735)	(630.177)	(286.886)			(883.649)	28.662	(23.121)	(4,680)				861
2 Tontitown Fire		0.023%	30,611	12,000	(034,637)	(5.828)		30 777	1 385	(34,733)	(12 802)	(280,880)			(17 951)	30,730	12 706	(4,680) 5.292	-			48 728
2 Tontitown Fire 2 Tontitown Police		0.023%	32,115 51 589	12,000 28.763	(7,510) (45.701)	(5,828)		30,777 5.472	1,385	(706)	(12,802)	(5,828)			(17,951)	30,730 44,658	12,706	5,292 18 395				48,728 95.349
			51,589 3.891															18,395				
13 Trumann Fire		0.065%		(4,017)	(37,290)	(16,878)		(54,294)	4,010	(2,044)	(37,074)	(16,878)			(51,986)	(119)	(1,973)					(2,308)
2 Trumann Police		0.189%	(60,500)	(57,354)	(121,002)	(48,936)		(287,792)	11,624	(5,925)	(107,494)	(48,936)			(150,731)	(72,124)	(51,429)	(13,508)	-			(137,061)
2 Tuckerman Police		0.032%	(3,843)	(4,115)	(23,266)	(8,218)		(39,442)	1,952	(995)	(18,052)	(8,218)			(25,313)	(5,795)	(3,120)	(5,214)				(14,129)
2 Tyronza Police		0.019%	(3,083)	(2,561)	(9,094)	(5,036)		(19,774)	1,196	(610)	(11,062)	(5,036)			(15,512)	(4,279)	(1,951)	1,968				(4,262)
3 Van Buren Fire		0.606%	35,397	(17,452)	(330,574)	(156,771)		(469,400)	37,239	(18,981)	(344,364)	(156,771)			(482,877)	(1,842)	1,529	13,790				13,477
2 Van Buren Police		0.523%	91.340	3.656	(326,340)	(135,153)		(366,497)	32,106	(16,364)	(296.878)	(135,153)			(416.289)	59.234	20.020	(29,462)				49,792
2 Vilonia Fire		0.021%	91,340	(382)	(12.667)	(5.317)		(8.494)	1.263	(16,364)	(11.680)	(5.317)			(16.378)	8,609	20,020	(29,462)				7.884
		0.104%	(26,126)	(24,818)	(86,486)	(26,983)		(164,413)	6,410	(3,267)	(59,270)	(26,983)			(83,110)	(32,536)	(21,551)	(27,216)				(81,303)
2 Waldo Police		0.006%	(1,347)	2,528	(3,554)	(1,468)		(3,841)	350	(178)	(3,224)	(1,468)			(4,520)	(1,697)	2,706	(330)				679
2 Waldron Police		0.102%	(4,150)	(9,772)	(55,065)	(26,442)		(95,429)	6,282	(3,202)	(58,083)	(26,442)			(81,445)	(10,432)	(6,570)	3,018	-			(13,984)
3 Walnut Ridge Fire		0.067%	5,858	(3,838)	(39,029)	(17,209)		(54,218)	4,089	(2,084)	(37,801)	(17,209)			(53,005)	1,769	(1,754)	(1,228)				(1,213)
Walnut Ridge Police		0.074%	4,822	(7,657)	(46,638)	(19,056)		(68,529)	4,526	(2,307)	(41,858)	(19,056)			(58,695)	296	(5,350)	(4,780)				(9,834)
Ward Fire		0.013%	(2.324)	(2.312)	(3.827)	(3.408)		(11.871)	810	(413)	(7.486)	(3.408)			(10.497)	(3.134)	(1.899)	3.659				(1.374)
Ward Police		0.096%	46.423	41.598	(51.723)	(24.927)		11.371	5.921	(3,018)	(54.754)	(24.927)			(76.778)	40.502	44.616	3,031				88,149
Warren Fire		0.025%	2.655	41,398	(11.056)	(6.512)		(15.221)	1.547	(788)	(14.305)	(6.512)			(20.058)	1.108	480	3,031	-			4.837
Weiner Police		0.013%	5,803	6,126	(3,156)	(3,478)		5,295	826	(421)	(7,640)	(3,478)			(10,713)	4,977	6,547	4,484				16,008
West Fork Fire		0.024%	266	(1,631)	(14,162)	(6,171)		(21,698)	1,466	(747)	(13,555)	(6,171)			(19,007)	(1,200)	(884)	(607)	-			(2,691)
West Fork Police		0.063%	(1,001)	(9,737)	(36,286)	(16,236)		(63,260)	3,857	(1,966)	(35,663)	(16,236)			(50,008)	(4,858)	(7,771)	(623)				(13,252)
West Memphis Fire		0.834%	107,861	49,852	(400,372)	(215,842)		(458,501)	51,272	(26,133)	(474,121)	(215,842)			(664,824)	56,589	75,985	73,749				206,323
West Memphis Police		1.170%	124,793	(2,884)	(658,503)	(302,707)		(839,301)	71,907	(36,651)	(664,929)	(302,707)			(932,380)	52,886	33,767	6,426				93,079
	-	0.008%							515									(11,962)	-			
Wheatley Police			(699)	(6,797)	(16,719)	(2,166)		(26,381)		(262)	(4,757)	(2,166)			(6,670)	(1,214)	(6,535)					(19,711)
		0.193%	(30,627)	(40,923)	(123,207)	(49,974)		(244,731)	11,871	(6,051)	(109,773)	(49,974)			(153,927)	(42,498)	(34,872)	(13,434)	-			(90,804)
2 White Hall Police		0.020%	4,039	5,867	10,417	(5,216)		15,107	1,240	(632)	(11,458)	(5,216)			(16,066)	2,799	6,499	21,875				31,173
		0.014%	(15,856)	(16,093)	(13,711)	(3,493)		(49,153)	831	(423)	(7,672)	(3,493)			(10,757)	(16,687)	(15,670)	(6,039)				(38,396)
2 White Hall Police																						
White Hall Police Wilmot Police		0.014%	10,931	(3,380)	(54,441)	(27,483)		(74,373)	6,530	(3,327)	(60,369)	(27,483)			(84,649)	4,401	(53)	5,928				10,276
White Hall Police Wilmot Police Wilson Police								(74,373) (77,401)		(3,327) (6,410)											-	

				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
Employer Number	Employer Name	Contribution	Proportionate Share	7.00%	8.00%	6.00%
	Employer Name 101-Gamaliel FPD #5	\$ 14,190	0.26109%			\$ 156,018
	Alexander Volunteer Fire	2,873	0.05286%	18,810	8,617	31,588
	Alexander Volunteer Police	6,484	0.11930%	42,451	19,446	71,291
	Allison Sylamore Volunteer Fire	5,404	0.09943%	35,380	16,207	59,416
	Alma Volunteer Fire	19,995	0.36790%	130,908	59,968	219,843
	Alpena Volunteer Fire	9,175	0.16882%	60,069	27,517	100,878
	Altheimer Volunteer Fire	2,112	0.03886%	13,827	6,334	23,221
	Altheimer Volunteer Police	2,112	0.00000%	13,027	0,334	25,221
	Altus Volunteer Fire	11,399	0.20974%	74,630	34,187	125,331
	Altus Volunteer Police	11,555	0.00000%	74,030	34,107	125,551
	Amity Volunteer Fire	11,328	0.20843%	74,165	33,974	124,550
	Amity Volunteer File Amity Volunteer Police	708	0.01303%	4,635	2,123	7,784
	Antioch Volunteer Fire	11,210	0.20626%	73,392	33,620	123,253
		8,461	0.15568%	55,395	25,376	93,028
	Appleton Rural Volunteer Fire Arch Street FPD #16	•		•		•
		9,428	0.17347%	61,726	28,276	103,660
	Arkadelphia Volunteer Fire	8,484	0.15610%	55,545	25,445	93,281
	Arkansas City Volunteer Fire	8,655	0.15925%	56,665	25,958	95,161
	Ash Flat Volunteer Fire	7,924	0.14580%	51,879	23,765	87,124
	Ash Flat Volunteer Police	4,283	0.07880%	28,041	12,845	47,091
	Ashdown Volunteer Fire	14,868	0.27356%	97,341	44,591	163,472
	Ashdown Volunteer Police	4,219	0.07763%	27,622	12,653	46,387
	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
	Bay Volunteer Fire	13,299	0.24469%	87,069	39,886	146,221
	Bay Volunteer Police	2,803	0.05157%	18,351	8,407	30,819
	BDR FD#1	36,202	0.66610%	237,016	108,575	398,037
	Bearden Volunteer Fire	7,759	0.14276%	50,799	23,270	85,309
	Beaver Lake Volunteer Fire	15,134	0.27846%	99,083	45,389	166,397
	Beaverfork Volunteer Fire	9,322	0.17152%	61,032	27,958	102,494
	Bee Branch Volunteer Fire	6,514	0.11985%	42,647	19,536	71,621
	Beebe Volunteer Fire	16,933	0.31156%	110,861	50,784	186,177
	Bella Vista Volunteer Fire	10,555	0.00000%	110,801	30,764	160,177
	Belleville Volunteer Fire	9.406		- -	25 401	02 412
		8,496	0.15632%	55,624	25,481	93,413
	Benton Volunteer Police	1,416	0.02605%	9,271	4,247	15,569
	Bentonville Volunteer Fire	2,053	0.03777%	13,441	6,157	22,573
	Bentonville Volunteer Police	1,416	0.02605%	9,271	4,247	15,569
	Bergman Volunteer Fire Association	4,956	0.09119%	32,447	14,864	54,491
	Berryville Volunteer Fire	10,048	0.18488%	65,785	30,135	110,477
	Berryville Volunteer Police	802	0.01476%	5,251	2,405	8,818
	Bethel Heights Volunteer Fire	8,443	0.15535%	55,277	25,322	92,830
	Bethel Heights Volunteer Police	1,333	0.02453%	8,727	3,998	14,656
	Bethesda Area Volunteer Fire	9,918	0.18249%	64,934	29,745	109,047
	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
	Diagle Dagle Valuations Daling	661	0.01216%	4,328	1,982	7,268
175924	Black Rock Volunteer Police	001	0.0121070	7,320	1,302	7,200

				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
Employer Number	Employer Name	Contribution	Proportionate Share	7.00%	8.00%	6.00%
	Bono FID Volunteer Fire	16,296	0.29984%	106,691	48,874	179,173
	Bono Volunteer Police	1,416	0.02605%	9,271	4,247	15,569
	Booneville Volunteer Fire	8,579	0.15785%	56,167	25,730	94,325
	Boston Mountain Volunteer Fire	10,561	0.19432%	69,143	31,674	116,117
	Bradford Volunteer Fire	12,467	0.22939%	81,622	37,390	137,073
	Bradford Volunteer Police	2,785	0.05124%	18,234	8,353	30,621
	Bradley County Rural Volunteer Fire	6,278	0.11551%	41,102	18,829	69,026
	Bradley Volunteer Fire	6,372	0.11724%	41,718	19,111	70,060
	Bradley Volunteer Police	1,416	0.02605%	9,271	4,247	15,569
	Brinkley Volunteer Fire	8,508	0.15654%	55,702	25,517	93,545
	Brinkley Volunteer Police	1,416	0.02605%	9,271	4,247	15,569
	Brookland Fire Protection District	20,703	0.38092%	135,543	62,091	227,627
	Brookland Volunteer Police	1,493	0.02747%	9,775	4,478	16,415
	Bruno Fire Protection District	11,847	0.21798%	77,563	35,531	130,257
	Bryant Volunteer Police	5,664	0.10421%	37,082	16,987	62,275
	Buena Vista Volunteer Fire	2,832	0.05211%	18,541	8,494	31,138
	Buford Volunteer Fire	10,620	0.19540%	69,530	31,851	116,766
	Bull Shoals Volunteer Fire	10,620	0.19540%	69,530	31,851	116,766
	Bull Shoals Volunteer Police	1,357	0.02497%	8,884	4,070	14,920
	Burnt Ridge Volunteer Fire	6,419	0.11811%	42,025	19,251	70,576
	Butterfield Volunteer Fire	21,795	0.40102%	142,693	65,366	239,634
	Cabot Volunteer Fire	3,540	0.06513%	23,177	10,617	38,922
	Caddo Valley Volunteer Fire	10,632	0.19562%	69,608	31,887	116,898
	Caddo Valley Volunteer Police	8,390	0.15437%	54,930	25,163	92,247
	Cairo Volunteer Fire	5,664	0.10421%	37,082	16,987	62,275
	Caldwell Volunteer Fire	9,180	0.16891%	60,102	27,532	100,933
	Calico Rock Volunteer Fire	6,048	0.11128%	39,597	18,139	66,497
	Calion Volunteer Fire	10,136	0.11128%	66,361	30,399	111,444
	Calvert Township Volunteer Fire	6,372	0.11724%	41,718	19,111	70,060
	Camden Volunteer Fire	2,832	0.05211%	18,541	8,494	31,138
	Cammack Village Volunteer Police	2,083	0.03211%	13,637	6,247	22,902
	Camp Volunteer Fire	7,747	0.14254%	50,720	23,234	85,178
	Cane Creek Volunteer Fire	7,759	0.14276%	50,729	23,270	85,309
	Capps-Batavia Volunteer Fire	14,986	0.27573%	98,114	44,945	164,770
	Caraway Volunteer Fire	11,611	0.21364%	76,018	34,823	127,662
	Carlisle Volunteer Fire	13,440	0.24729%	87,992	40,308	147,771
	Carthage Volunteer Fire	2,124	0.03908%	13,906	6,370	23,353
	Cash Volunteer Fire	3,357	0.06177%	21,978	10,068	36,910
	Cave City Volunteer Fire	16,184	0.29778%	105,957	48,538	177,941
	Cave City Volunteer Police	4,986	0.09174%	32,644	14,954	54,821
	Cave Springs Volunteer Fire	16,184	0.29778%	105,957	48,538	177,941
	Cave Springs Volunteer File	2,808	0.05167%	18,384	8,422	30,874
	Center Grove Volunteer Fire	9,116	0.16773%	59,683	27,340	100,230
	Center Volunteer Fire	4,956	0.09119%	32,447	14,864	54,491
	Center Volunteer Fire	6,307	0.11605%	41,292	18,916	69,345
	Centerton Volunteer Police	4,313	0.07936%	28,237	12,935	47,421
	Central City Volunteer Fire		0.03822%			
	Central City Volunteer Fire Central City Volunteer Police	2,077 708	0.03822%	13,598 4,635	6,229 2,123	22,836 7,784
	Chambersville Volunteer Fire	4,272	0.01303%	27,969		46,970
	Charleston Volunteer Fire	11,434		74,859	12,812 34,292	125,716
	Charlotte Volunteer Fire		0.21038%			
		7,003	0.12885%	45,849	21,003	76,997
	Cherokee Village Volunteer Fire	2,177	0.04006%	14,253	6,529	23,936
	Cherry Hill Volunteer Fire	4,337	0.07980%	28,395	13,007	47,685
	Cherry Valley Volunteer Fire	7,033	0.12940%	46,045	21,093	77,327
	Cherry Valley Volunteer Fire	4,950	0.09108%	32,408	14,846	54,425
	Cherry Valley Volunteer Police	708	0.01303%	4,635	2,123	7,784
	Chidester Volunteer Fire	9,204	0.16935%	60,259	27,604	101,197
	Chimes Volunteer Fire	9,204	0.16935%	60,259	27,604	101,197
	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 Clarksville Volunteer Fire	9,245 19,564	0.17010% 0.35997%	60,527 128,086	27,727 58,675	101,648 215,104

				Net Pension Liability Under Current Discount	Net Pension Liability at a Discount Rate 1%	Net Pension Liability at a Discount Rate 1%
Employer			Proportionate	Rate	Higher	Lower
Number Employer I		ution	Share 0.00000%	7.00%	8.00%	6.00%
357324 Clarksville Volunteer Pol	ice	16 225		100 001	40.061	170 403
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 Collegeville Volunteer Fi	re	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		5,570	0.10248%	36,467	16,705	61,242
383234 Conway County Volunte		104,052	1.91450%	681,236	312,075	1,144,039
379434 Cooterneck Volunteer Fi	ire	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 Vo	olunteer Fire	6,360	0.11702%	41,639	19,075	69,928
406534 Cotton Plant Volunteer F	Fire	2,773	0.05102%	18,155	8,317	30,489
406524 Cotton Plant Volunteer F	Police	-	0.00000%	-	-	
407334 Cottonwood Rural Fire A	Assoc	9,092	0.16729%	59,526	27,268	99,966
408134 County Line Volunteer Fi	ire Ass	9,794	0.18020%	64,122	29,374	107,684
411134 Cove Rural Volunteer Fir	re	7,110	0.13082%	46,549	21,324	78,174
417034 Crawfordsville Volunteer	r 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 Polic	e	708	0.01303%	4,635	2,123	7,784
425134 Crow Mountain Fire Pro		18,255	0.33588%	119,516	54,749	200,712
428634 Crystal Fire Protection D		11,263	0.20723%	73,739	33,779	123,836
430834 Curtis Rural Volunteer Fi		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	a	6,372	0.11724%	41,718	19,111	70,060
446434 Danville Volunteer Fire	5	12,862	0.23665%	84,208	38,575	141,416
455334 Dardanelle Volunteer Fire		12,054	0.22179%	78,918	36,152	132,533
		708		·	•	•
455324 Dardanelle Volunteer Po			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	е	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	2	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 F	ire	8,284	0.15242%	54,236	24,845	91,082
486324 Devalls Bluff Volunteer F	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. V	/olunt	9,110	0.16762%	59,644	27,322	100,164
504534 Dodd Mountain Volunte		6,289	0.11571%	41,174	18,862	69,147
516934 Dover Volunteer Fire	ici i ii c	8,673	0.15958%	56,783	26,012	95,359
516924 Dover Volunteer Police		708			2,123	7,784
			0.01303%	4,635		
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		7,729	0.14221%	50,602	23,180	84,980
537134 East End Fire Protection		31,783	0.58479%	208,085	95,322	349,451
539834 East Pulaski County Volu		4,425	0.08142%	28,971	13,271	48,652
546024 El Dorado Volunteer Poli	ice	-	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
	te.					
561424 Elm Springs Volunteer Po	olice	7,782	0.14318%	50,949	23,339	85,562

				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
Employer Number	Employer Name	Contribution	Proportionate Share	7.00%	8.00%	6.00%
	EMP Rural Fire Association	11,440	0.21049%	74,898	34,310	125,782
	England Volunteer Fire	14,939	0.27487%	97,806	44,804	164,253
	Etowah Volunteer Fire	7,257	0.13352%	47,512	21,765	79,790
	Eudora Volunteer Fire	10,655	0.19605%	69,759	31,956	117,151
	Eureka Springs Volunteer Fire	14,066	0.25881%	92,091	42,186	154,654
	Eureka Springs Volunteer Police	7,788	0.14329%	50,988	23,357	85,628
	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
	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
	Fairview Fire Protection District Volunteer F	8,443	0.15535%	55,277	25,322	92,830
	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
	Farmington Volunteer Police	4,266	0.07849%	27,930	12,794	46,904
	Fifty Six Volunteer Fire	4,932	0.09075%	32,290	14,792	54,227
	Fire District #6 Crawford Co	2,154	0.03963%	14,102	6,460	23,683
	Fisher Volunteer Fire	10,561	0.19432%	69,143	31,674	116,117
	Flippin Volunteer Fire	7,865	0.14471%	51,493	23,588	86,475
	Flippin Volunteer Police	1,428	0.02627%	9,349	4,283	15,701
	Floral Volunteer Fire	4,897	0.09010%	32,061	14,687	53,842
	Fordyce Volunteer Fire	5,782	0.10639%	37,855	17,341	63,573
	Foreman Volunteer Fire	9,841	0.18107%	64,429	29,515	108,201
	Forrest City Volunteer Fire	4,219	0.18107%	27,622	12,653	46,387
	Forrest City Volunteer Police	•	0.07794%	27,733	12,704	· · · · · · · · · · · · · · · · · · ·
	Fort Smith Volunteer Police	4,236 844	0.01553%	5,526	2,531	46,574 9,280
	Fountain Lake Volunteer Fire					
		14,898	0.27412%	97,538	44,681	163,802
	Fox Volunteer Fire	8,703	0.16013%	56,979	26,102	95,689
	Frenchport Volunteer Fire	10,242	0.18845%	67,055	30,717	112,610
	Gallatin Volunteer Fire	8,472	0.15588%	55,467	25,409	93,149
	Garland Volunteer Fire	4,248	0.07816%	27,812	12,740	46,706
	Garnett Volunteer Fire	11,322	0.20832%	74,126	33,956	124,484
	Gassville Volunteer Fire	11,983	0.22048%	78,453	35,939	131,752
	Gassville Volunteer Police	2,177	0.04006%	14,253	6,529	23,936
	Gentry Volunteer Fire	14,254	0.26227%	93,322	42,750	156,721
	Gentry Volunteer Police	3,528	0.06491%	23,098	10,581	38,790
	Gillett Volunteer Fire	6,372	0.11724%	41,718	19,111	70,060
	Gillham Volunteer Fire	6,425	0.11822%	42,065	19,269	70,642
	Glenwood Volunteer Fire	10,620	0.19540%	69,530	31,851	116,766
	Glenwood Volunteer Police	3,617	0.06655%	23,681	10,848	39,769
	Goshen Fire Dist Assoc	8,667	0.15947%	56,743	25,994	95,293
	Goshen Volunteer Police	4,903	0.09021%	32,100	14,705	53,908
	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
	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%	-	-	
	Greers Ferry Volunteer Fire	16,933	0.31156%	110,861	50,784	186,177
	Grover Township Volunteer Fire	12,791	0.23535%	83,743	38,362	140,636
	Grubbs Volunteer Fire	13,511	0.24860%	88,457	40,521	148,552
			0.19378%	68,953	31,587	115,798
770634	Gum Springs volunteer Fire	TO337				
	Gum Springs Volunteer Fire Gurdon Volunteer Fire	10,532 9,245	0.17010%	60,527	27,727	101,648

				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
Employer Number	Employer Name	Contribution	Proportionate Share	7.00%	8.00%	6.00%
	Hackett Volunteer Fire	14,060	0.25870%	92,051	42,168	154,588
	Hackett Volunteer Police	732	0.01347%	4,792	2,195	8,048
	Hagarville RFD #3	9,877	0.18173%	64,665	29,623	108,597
	Halley Volunteer Fire	6,974	0.12832%	45,659	20,916	76,678
	Hamburg Volunteer Fire	17,706	0.32578%	115,922	53,103	194,676
	Hampton Volunteer Fire	7,139	0.13135%	46,739	21,411	78,493
	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%	· -	-	· -
	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
	Hatfield Volunteer Fire	10,620	0.19540%	69,530	31,851	116,766
	Hazen Volunteer Fire	12,685	0.23340%	83,049	38,044	139,470
	Heber Springs Volunteer Fire	15,665	0.28823%	102,559	46,982	172,235
	Heber Springs Volunteer Police	18	0.00033%	118	54	198
	Hector Volunteer Police	2,767	0.05091%	18,116	8,299	30,423
	Helena-West Helena Volunteer Fire	5,753	0.10585%	37,665	17,254	63,254
	Helena-West Helena Volunteer Police	3,558	0.06547%	23,294	10,671	39,120
	Hensley Volunteer Fire	5,670	0.10432%	37,122	17,005	62,341
	Hermitage Volunteer Fire	5,664	0.10421%	37,082	16,987	62,275
	Hermitage Volunteer Police	2,124	0.03908%	13,906	6,370	23,353
	Hickory Creek Volunteer Fire	4,856	0.08935%	31,792	14,564	53,391
	Hickory Ridge Volunteer Fire	11,328	0.20843%	74,165	33,974	124,550
	Higginson Volunteer Fire	,	0.00000%		-	,
	Higginson Volunteer Fire	11,506	0.21170%	75,330	34,508	126,507
	Higginson Volunteer Police		0.00000%		-	-
	Higginson Volunteer Police	3,611	0.06644%	23,641	10,830	39,703
	Highfill Volunteer Fire	19,806	0.36442%	129,671	59,401	217,765
	Highfill Volunteer Police	5,593	0.10291%	36,618	16,774	61,494
	Highland Volunteer Fire	8,437	0.15524%	55,237	25,304	92,764
	Highland Volunteer Police	3,611	0.06644%	23,641	10,830	39,703
	Highway 15 South Volunteer Fir	12,007	0.22092%	78,610	36,011	132,016
	Highway 286 East Volunteer Fire	10,691	0.19671%	69,994	32,064	117,546
	Highway 70 West FPA	17,494	0.32188%	114,534	52,467	192,345
	Highway 94 East Volunteer Fire	6,986	0.12854%	45,738	20,952	76,810
	Hilltop Fire District# 51	10,732	0.19746%	70,263	32,187	117,997
	Hilltop Volunteer Fire	11,304	0.20799%	74,008	33,902	124,286
	Holiday Island Volunteer Fire	9,204	0.16935%	60,259	27,604	101,197
	Holland Volunteer Fire	10,620	0.19540%	69,530	31,851	116,766
	Hollis Volunteer Fire	9,216	0.16957%	60,338	27,640	101,329
	Holly Grove Volunteer Fire	7,747	0.14254%	50,720	23,234	85,178
	Holly Grove Volunteer Police	1,369	0.02519%	8,963	4,106	15,052
	Hon Volunteer Fire			32,139		
	Hope Volunteer Fire	4,909 2,124	0.09032% 0.03908%	13,906	14,723	53,974
	· · · · · ·				6,370 6,370	23,353
	Hopewell Fire District	2,124	0.03908%	13,906	6,370	23,353
	Horatio Volunteer Fire	14,089	0.25923%	92,241	42,255	154,907
	Horseshoe Lake Volunteer Fire	9,204	0.16935%	60,259	27,604	101,197
	Hot Springs Village Volunteer	7,747	0.14254%	50,720	23,234	85,178
			0.21940%	78,067	35,762	131,103
	Hoxie Volunteer Fire	11,924				
932624	Hoxie Volunteer Police	1,469	0.02703%	9,618	4,406	16,152
932624 941534						

				Net Pension Liability Under Current Discount	Net Pension Liability at a Discount Rate 1%	Net Pension Liability at a Discount Rate 1%
Employer			Proportionate	Rate	Higher	Lower
Number	Employer Name	Contribution	Share	7.00%	8.00%	6.00%
	Humphrey Volunteer Fire	8,496	0.15632%	55,624	25,481	93,413
	Humphrey Volunteer Police		0.00000%	27.665	47.254	- 62.254
	Huntington Volunteer Fire	5,753	0.10585%	37,665	17,254	63,254
	Huntington Volunteer Police	12.071	0.00000%	70.020	20.202	122.710
	Huntsville Volunteer Fire	12,071	0.22210%	79,029 36,853	36,203	132,719
	Huntsville Volunteer Police	5,629	0.10357%	•	16,882	61,890
	Huttig Volunteer Fire Imboden Volunteer Fire	11,771	0.21658%	77,065	35,303	129,421
	Inspiration Point Rural Fire Protection Distric	11,299 11,387	0.20790% 0.20951%	73,975 74,551	33,887 34,151	124,231 125,199
	Ione Community Fire	4,248	0.07816%	27,812	12,740	46,706
	Jasper Volunteer Fire	6,962	0.12810%	45,581	20,880	76,547
	Johnson Area Volunteer Fire	0,902	0.00000%	45,561	20,000	70,347
		- 	0.10193%	26 271	16 615	- 60,912
	Johnson County Rfd #1	5,540 4,986	0.10193%	36,271	16,615 14,954	54,821
	Johnson County Rfd #2	•		32,644		•
	Johnson County Rfd #4	8,496	0.15632%	55,624	25,481	93,413
	Johnson County Rfd #5	7,753	0.14265%	50,759	23,252	85,243
	Johnson County Rfd #7	7,080	0.13027%	46,353	21,234	77,844 170,873
	Johnson County Rfd #8	15,541	0.28595%	101,748	46,610	170,872
	Johnson Volunteer Fire	11,800	0.21711%	77,255	35,390	129,740
	Joiner Volunteer Fire	9,877	0.18173%	64,665	29,623	108,597
	Jonesboro Volunteer Police	708	0.01303%	4,635	2,123	7,784
	Joplin Volunteer Fire	10,709	0.19704%	70,112	32,118	117,744
	Judsonia Volunteer Fire	10,773	0.19822%	70,531	32,310	118,448
	Judsonia Volunteer Police	962	0.01770%	6,298	2,885	10,577
	Junction City Volunteer Fire	9,723	0.17890%	63,657	29,161	106,903
	Junction City Volunteer Police	708	0.01303%	4,635	2,123	7,784
	Keiser Volunteer Fire	6,791	0.12495%	44,461	20,367	74,666
	Kensett Volunteer Fire	9,853	0.18129%	64,508	29,551	108,333
	Kensett Volunteer Police	2,832	0.05211%	18,541	8,494	31,138
	Keo Volunteer Fire	5,664	0.10421%	37,082	16,987	62,275
	Knoxville Volunteer Fire	4,213	0.07752%	27,583	12,635	46,322
	Krooked Kreek Volunteer Fire	14,030	0.25814%	91,855	42,078	154,258
	Lake City Volunteer Fire	14,142	0.26021%	92,588	42,414	155,490
	Lake Hamilton Fire Protection District	15,057	0.27704%	98,579	45,158	165,550
	Lake Hamilton Volunteer Fire	-	0.00000%	-	-	-
	Lake Maumelle Area RFD	17,883	0.32904%	117,081	53,634	196,622
	Lake Norrell Area Fire Protection District	7,115	0.13091%	46,582	21,339	78,229
	Lake Village Volunteer Fire	14,868	0.27356%	97,341	44,591	163,472
	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
	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
	Lincoln Volunteer Fire	10,520	0.19356%	68,875	31,551	115,666
	Lincoln Volunteer Police	6,343	0.11671%	41,528	19,024	69,741
	Linwood-Moscow Volunteer Fire	10,006	0.18411%	65,510	30,009	110,015
	Little Flock Volunteer Fire	7,947	0.14622%	52,029	23,834	87,376
	Little Flock Volunteer Police	773	0.01422%	5,061	2,318	8,499
	Lockesburg Volunteer Fire	13,641	0.25099%	89,308	40,911	149,981
		_0,0.1				
	London Rural Volunteer Fire	14.355	0.26412%	93.983	43.053	157.832
1175434	London Rural Volunteer Fire Lone Rock Volunteer Fire	14,355 6,360	0.26412% 0.11702%	93,983 41,639	43,053 19,075	157,832 69,928

Employer			Dronostionata	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
Employer Number	Employer Name	Contribution	Proportionate Share	7.00%	8.00%	6.00%
	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
	Magnolia Volunteer Fire	5,617	0.10335%	36,775	16,846	61,758
	Magnolia Volunteer Police	7,098	0.13060%	46,471	21,288	78,042
	Malvern Volunteer Fire	6,124	0.11268%	40,094	18,367	67,333
	Mammoth Spring Volunteer Fire	9,912	0.18238%	64,894	29,727	108,981
	Manila Volunteer Fire	17,016	0.31309%	111,405	51,033	187,089
	Manila Volunteer Police	7.000	0.00000%	46 471	21 200	70.042
	Mansfield Volunteer Fire Mansfield Volunteer Police	7,098	0.13060%	46,471	21,288	78,042
	Marble Volunteer Fire	- າ 021	0.00000%	10 5/1	9 404	21 120
	Marianna Volunteer Fire	2,832 10,809	0.05211% 0.19888%	18,541 70,767	8,494 32,418	31,138 118,844
	Marianna Volunteer Police	10,609	0.00000%	70,707	32,410	110,044
	Marion Volunteer Fire	23,370	0.43000%	153,004	70,090	256,951
	Marion Volunteer Police	7,080	0.13027%	46,353	21,234	77,844
	Marked Tree Volunteer Fire	16,927	0.31145%	110,822	50,766	186,111
	Marmaduke Volunteer Fire	12,803	0.23557%	83,822	38,398	140,768
	Marmaduke Volunteer Police	2,803	0.05157%	18,351	8,407	30,819
	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
	Maynard Volunteer Fire	8,467	0.15579%	55,434	25,394	93,094
	McCrory Volunteer Fire	16,927	0.31145%	110,822	50,766	186,111
	McCrory Volunteer Police	708	0.01303%	4,635	2,123	7,784
	McGehee Volunteer Fire	15,600	0.28703%	102,134	46,787	171,520
	McGehee Volunteer Police	-	0.00000%	-	-	-
	McNeil Volunteer Fire	7,782	0.14318%	50,949	23,339	85,562
	McRae Volunteer Fire	5,646	0.10388%	36,965	16,933	62,077
	Melbourne Volunteer Fire Melrose Volunteer Fire	11,222	0.20648%	73,471	33,656	123,385
	Mena Volunteer Fire	6,915 12,844	0.12723% 0.23632%	45,273 84,090	20,739 38,521	76,030 141,219
	Midland Volunteer Fire	8,779	0.16153%	57,477	26,329	96,524
	Milo Volunteer Fire	14,077	0.25901%	92,163	42,219	154.775
	Mineral Springs Volunteer Fire	9,912	0.18238%	64,894	29,727	108,981
	Monette Volunteer Fire	14,797	0.27226%	96,877	44,378	162,692
	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
	Morning Star FPA	12,231	0.22504%	80,077	36,682	134,479
	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	Morriston 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
	Mount Holly Volunteer Fire	12,709	0.23384%	83,206	38,116	139,734
	Mount Ida Volunteer Fire	14,054	0.25859%	92,012	42,150	154,522
	Mountain Home Volunteer Fire	7,169	0.13191%	46,936	21,501	78,822
	Mountain Home Volunteer Police	4,242	0.07805%	27,773	12,722	46,640
	Mountain Pine Volunteer Police	2,189	0.04028%	14,331	6,565	24,068
	Mountain View Volunteer Fire	19,741	0.36322%	129,245	59,206	217,050
	Mountain View Volunteer Police	1,357	0.02497%	8,884	4,070	14,920
	Mountainburg Volunteer Fire	17,712	0.32589%	115,961	53,121	194,742
	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

				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
Employer Number	Employer Name	Contribution	Proportionate Share	7.00%	8.00%	6.00%
	Mulberry Volunteer Fire	17,889	0.32915%	117,120	53,652	196,688
	Murfreesboro Volunteer Fire	8,555	0.15741%	56,010	25,658	94,061
	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
	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
	North Pulaski FPD	22,302	0.41034%	146,012	66,887	245,208
	Northeast Benton Co.	34,521	0.63517%	226,011	103,533	379,555
	Northeast Greene County Fire District	11,009	0.20256%	72,076	33,018	121,043
	Northeast Lakeside Volunteer Fire	9,942	0.18293%	65,091	29,817	109,311
	Northeast Saline County Fire	5,664	0.10421%	37,082	16,987	62,275
	Northside Volunteer Fire	6,372	0.11724%	41,718	19,111	70,060
	Northside Volunteer Fire	16,314	0.30017%	106,808	48,928	179,371
	Oak Grove Fire Protection Dist. #25	9,900	0.18215%	64,816	29,691	108,850
	Oak Grove Volunteer Fire	5,540	0.10193%	36,271	16,615	60,912
	Oil Trough Volunteer Fire	10,679	0.19649%	69,916	32,028	117,415
	Ola Volunteer Fire	7,788	0.14329%	50,988	23,357	85,628
	Ola Volunteer Police	1,345	0.02475%	8,806	4,034	14,788
	Oppelo Volunteer Fire	10,006	0.18411%	65,510	30,009	110,015
	Oppelo Volunteer Police	708	0.01303%	4,635	2,123	7,784
	Osceola Volunteer Fire	3,575	0.06578%	23,406	10,722	39,307
	Osceola Volunteer Police Ouachita Co FD #1	4,189	0.07708%	27,426	12,563	46,058
		8,508	0.15654%	55,702	25,517	93,545
	Oxley Volunteer Fire Ozark Volunteer Fire	5,540 12,101	0.10193% 0.22265%	36,271 79,226	16,615 36,293	60,912 133,049
	Ozark Volunteer Police	4,260	0.07838%	27,890	12,776	46,838
	Pangburn Volunteer Fire	19,311	0.35531%	126,430	57,916	212,323
	Pangburn Volunteer Police	690	0.01270%	4,517	2,069	7,586
	Paragould Volunteer Fire	6,449	0.11866%	42,222	19,341	70,906
	Paragould Volunteer Police	5,623	0.10346%	36,814	16,864	61,824
	Paris Volunteer Fire	12,012	0.22101%	78,643	36,026	132,071
	Parkin Volunteer Fire	9,110	0.16762%	59,644	27,322	100,164
	Parks Volunteer Fire	5,110	0.00000%	33,044	27,322	100,104
	Parthenon Volunteer Fire	5,788	0.10650%	37,894	17,359	63,638
	Patterson Volunteer Fire	9,198	0.16924%	60,220	27,586	101,131
	Patterson Volunteer Police	1,410	0.02594%	9,231	4,229	15,503
	Pea Ridge Volunteer Fire	30,037	0.55266%	196,654	90,085	330,254
	Pea Ridge Volunteer Police	1,345	0.02475%	8,806	4,034	14,788
	Peel Volunteer Fire & Rescue	10,673	0.19638%	69,877	32,010	117,349
	Perryville Volunteer Fire	7,764	0.14285%	50,831	23,285	85,364
	Philadelphia Volunteer Fire	9,818	0.18065%	64,279	29,446	107,948
	Piggott Volunteer Fire	15,611	0.28723%	102,206	46,820	171,641
	Pine Bluff Volunteer Police	4,207	0.07741%	27,543	12,617	46,256
	Pine Ridge Volunteer Fire	3,540	0.06513%	23,177	10,617	38,922
	Pine Village Volunteer Fire	9,369	0.17238%	61,339	28,099	103,011
	Pineville Volunteer Fire	19,069	0.35086%	124,846	57,191	209,662
	Piney Point Volunteer Fire	10,431	0.19192%	68,292	31,284	114,688
	Plainview Volunteer Fire	13,069	0.24046%	85,563	39,196	143,692
	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
				37,082		

				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
Employer			Proportionate			
Number	Employer Name	Contribution	Share	7.00%	8.00%	6.00%
	Portland Volunteer Fire	3,540	0.06513%	23,177	10,617	38,922
	Pottsville Volunteer Fire	13,558	0.24946%	88,765	40,662	149,069
	Pottsville Volunteer Police	2,283	0.04201%	14,947	6,847	25,101
	Prairie Grove Volunteer Fire	17,665	0.32503%	115,654	52,980	194,225
	Prairie Grove Volunteer Police	2,159	0.03972%	14,135	6,475	23,738
	Prescott Volunteer Fire	7,788	0.14329%	50,988	23,357	85,628
	Pulaski Co Volunteer Fire	5,564	0.10237%	36,428	16,687	61,176
	Pyatt Rural Fire & Def Assoc Quail Creek Volunteer Fire	9,871	0.18162%	64,626	29,605	108,531
	Quitman Volunteer	4,915 12,260	0.09043% 0.22558%	32,179 80,267	14,741 36,769	54,040 134,797
	Ravenden Volunteer Fire	9,912	0.18238%	64,894	29,727	108,981
	Rector Volunteer Fire	16,343	0.30070%	106,998	49,015	179,690
	Rector Volunteer Police	1,416	0.02605%	9,271	4,247	15,569
	Redfield Volunteer Fire	20,426	0.37583%	133,730	61,260	224,582
	Redfield Volunteer Police	1,416	0.02605%	9,271	4,247	15,569
	Richwood Volunteer Fire	4,248	0.07816%	27,812	12,740	46,706
	Rison Volunteer Fire	12,715	0.23395%	83,246	38,134	139,800
	Riverdale Volunteer Fire	3,487	0.06416%	22,830	10,458	38,339
	Rockport Volunteer Fire	9,251	0.17021%	60,567	27,745	101,714
	Rogers Volunteer Police	-	0.00000%	-		,
	Rondo Volunteer Fire	1,416	0.02605%	9,271	4,247	15,569
	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
	Scotland Area Fire & Emergency	12,715	0.23395%	83,246	38,134	139,800
	Scott Volunteer Fire	6,537	0.12028%	42,798	19,605	71,874
	Scranton Rural Volunteer Fire	12,012	0.22101%	78,643	36,026	132,071
	SE Jefferson Co Volunteer Fire	6,425	0.11822%	42,065	19,269	70,642
	Searcy Volunteer Fire	1,416	0.02605%	9,271	4,247	15,569
	Searcy Volunteer Police	4,974	0.09152%	32,565	14,918	54,689
	Sedgwick Fire Improvement Dist	4,962	0.09130%	32,486	14,882	54,557
	Shady Grove Fire & Rescue	6,325	0.11638%	41,410	18,970	69,543
	Shannon Hills Volunteer Fire	9,015	0.16587%	59,022	27,037	99,119
	Shannon Hills Volunteer Police	2,832	0.05211%	18,541	8,494	31,138
	Shaw Volunteer Fire Protection	9,894	0.18204%	64,776	29,673	108,784
	Sheridan Volunteer Fire	19,848	0.36519%	129,946	59,527	218,227
	Siloam Springs Volunteer Fire Sixth District Volunteer Fire	2,826	0.05200%	18,502	8,476	31,072
	Smackover Volunteer Fire	12,178	0.22407% 0.25792%	79,730	36,524	133,896
	Smackover Volunteer Police	14,018 673		91,776 4,406	42,042 2,018	154,127 7,400
	Smyrna Volunteer Fire	5,487	0.01238% 0.10096%	35,924	16,456	60,329
	Snowball Volunteer Fire	9,346	0.17196%	61,189	28,030	102,758
	South Carroll Co Fire Assoc	11,328	0.20843%	74,165	33,974	124,550
	South Greene County Volunteer Fire	9,322	0.17152%	61,032	27,958	102,494
	South Mountain Volunteer Fire	6,136	0.11290%	40,173	18,403	67,465
	Southbend Volunteer Fire	17,181	0.31612%	112,485	51,528	188,903
	Southridge Volunteer Fire	12,732	0.23426%	83,357	38,185	139,987
	Southside Volunteer Fire	18,497	0.34033%	121,101	55,475	203,373
	Sparkman Volunteer Fire	7,086	0.13038%	46,392	21,252	77,910
	Sparkman Volunteer Police	2,124	0.03908%	13,906	6,370	23,353
	St. Francis Volunteer Fire	3,481	0.06405%	22,790	10,440	38,273
	Stamps Volunteer Fire	15,511	0.28539%	101,551	46,520	170,542
	Star City Volunteer Fire	12,744	0.23448%	83,436	38,221	140,119
	Star City Volunteer Police	708	0.01303%	4,635	2,123	7,784
	Stephens Volunteer Fire	9,157	0.16848%	59,951	27,463	100,680
	•	-, -:		,	,	,

				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
Employer Number	Employer Name	Contribution	Proportionate Share		8.00%	6.00%
	Employer Name trawberry Volunteer Fire	8,520	0.15676%	7.00% 55,781	25,553	93,677
	trickler Volunteer Fire	5,664	0.10421%	37,082	16,987	62,275
	trong Volunteer Fire	13,246	0.24372%	86,722	39,727	145,638
	tuttgart Volunteer Fire	2,195	0.04039%	14,371	6,583	24,134
	ulphur Rock Area Volunteer Fire	7,080	0.13027%	46,353	21,234	77,844
	ulphur Springs Volunteer Fire	4,307	0.07925%	28,198	12,917	47,355
	ulphur Springs Volunteer Police	3,487	0.06416%	22,830	10,458	38,339
	ummit Volunteer Fire	12,030	0.22135%	78,761	36,080	132,269
	unnyland Rural Volunteer Fire	8,366	0.15393%	54,773	25,091	91,983
	unset Rural Volunteer Fire	6,372	0.11724%	41,718	19,111	70,060
	weet Home Volunteer Fire	-	0.00000%		,	-
	wifton Volunteer Fire	9,517	0.17511%	62,308	28,543	104,638
	wifton Volunteer Police	30	0.00055%	196	90	330
	aylor Volunteer Fire	5,965	0.10975%	39,053	17,890	65,585
	exarkana Volunteer Police	708	0.01303%	4,635	2,123	7,784
	hornton Volunteer Fire	8,419	0.15491%	55,120	25,250	92,566
	illar Volunteer Fire	9,912	0.18238%	64,894	29,727	108,981
	imbo Volunteer Fire	14,555	0.26780%	95,292	43,652	160,031
	insman Volunteer Fire	3,245	0.05971%	21,245	9,732	35,678
	ontitown Area Volunteer Fire	17,110	0.31481%	112,020	51,315	188,123
	ontitown Volunteer Fire		0.00000%	-	-	
	ontitown Volunteer Police	8,248	0.15176%	54,000	24,737	90,686
	own of St. Charles Volunteer	7,080	0.13027%	46,353	21,234	77,844
	racy Area Volunteer Fire	11,216	0.20637%	73,432	33,638	123,319
	rumann Volunteer Fire	9,906	0.18227%	64,855	29,709	108,915
	rumann Volunteer Police	1,446	0.02661%	9,467	4,337	15,899
	uckerman Volunteer Fire	18,644	0.34304%	122,063	55,916	204,989
	uckerman Volunteer Police	2,903	0.05341%	19,006	8,707	31,918
	full Fire & Rescue	6,236	0.11474%	40,827	18,703	68,564
	urrell Volunteer Fire	2,124	0.03908%	13,906	6,370	23,353
	urtle Creek Volunteer Fire	16,343	0.30070%	106,998	49,015	179,690
	yronza Volunteer Fire	13,440	0.24729%	87,992	40,308	147,771
	yronza Volunteer Police	2,744	0.05049%	17,965	8,230	30,170
	Impire Volunteer Fire	4,460	0.08206%	29,200	13,376	49,037
	'alley Springs Volunteer Fire	9,918	0.18249%	64,934	29,745	109,047
	'an Buren Volunteer Police	3,593	0.06611%	23,524	10,776	39,505
	andervoort Rural Volunteer Fire	7,788	0.14329%	50,988	23,357	85,628
	'elvet Ridge Fire Protection District	9,346	0.17196%	61,189	28,030	102,758
	ilonia Volunteer Fire	15,777	0.29029%	103,293	47,317	173,467
	ilonia Volunteer Police	708	0.01303%	4,635	2,123	7,784
	iola Volunteer Fire	6,455	0.11877%	42,261	19,359	70,972
	Vabbaseka Volunteer Fire	4,171	0.07674%	27,308	12,509	45,860
	Valdo Volunteer Fire	1,463	0.02692%	9,578	4,388	16,086
	Valdo Volunteer Police	1,416	0.02605%	9,271	4,247	15,569
	Valdron Volunteer Fire	12,154	0.22363%	79,573	36,452	133,632
	Valnut Ridge Volunteer Fire	8,526	0.15687%	55,820	25,571	93,743
	Valnut Ridge Volunteer Police	2,124	0.03908%	13,906	6,370	23,353
	Vard Volunteer Fire	7,853	0.14449%	51,414	23,552	86,343
	Vard Volunteer Police	3,599	0.06622%	23,563	10,794	39,571
	Varren Volunteer Fire	19,960	0.36725%	130,679	59,863	219,458
	Vashington Volunteer Fire	7,110	0.13082%	46,549	21,324	78,174
	Vater Valley Volunteer Fire	9,853	0.18129%	64,508	29,551	108,333
	Vatson Chapel Volunteer Fire	10,602	0.19507%	69,412	31,797	116,568
	Vedington Volunteer Fire	19,293	0.35498%	126,312	57,862	212,125
	Veiner Volunteer Fire	9,930	0.18271%	65,012	29,781	109,179
	Veiner Volunteer Police	-,-30	0.00000%		,.01	
	Vescon Volunteer Fire	15,753	0.28985%	103,136	47,245	173,203
	Vesley Volunteer Fire	5,664	0.10421%	37,082	16,987	62,275
	Vest Fork Volunteer Fire	22,727	0.41816%	148,795	68,161	249,881
	Vest Fork Volunteer Police	5,664	0.10421%	37,082	16,987	62,275
	Vest Memphis Volunteer Police	7,788	0.14329%	50,988	23,357	85,628
2060524 W	vest ivieriipilis voiuriteer Folice					

					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
Employer				Proportionate			
Number	Employer Name	Co	ontribution	Share	7.00%	8.00%	6.00%
2066434 We	st Pulaski Volunteer Fire		32,893	0.60521%	215,352	98,651	361,655
2067234 We	stern Greene Co Fire		17,134	0.31526%	112,177	51,387	188,387
2068034 We	stern Grove Volunteer Fire		14,962	0.27529%	97,957	44,873	164,506
2070234 Wh	eatley Volunteer Fire		5,723	0.10530%	37,469	17,164	62,924
2070224 Wh	eatley Volunteer Police		-	0.00000%	-	-	-
2071034 Wh	eeler Volunteer Fire		13,535	0.24904%	88,614	40,593	148,816
2079634 Wh	ite Bluff-Rye Hill Volunteer		16,963	0.31211%	111,058	50,874	186,507
2081834 Wh	ite Hall Volunteer Fire		10,667	0.19627%	69,837	31,992	117,283
2081824 Wh	ite Hall Volunteer Police		2,124	0.03908%	13,906	6,370	23,353
2083434 Wh	itehouse Volunteer Fire		12,060	0.22190%	78,957	36,170	132,599
2085034 Wid	ckes RVFD #2		4,844	0.08913%	31,714	14,528	53,259
2088534 Wil	liams Junction Volunteer Fi		5,617	0.10335%	36,775	16,846	61,758
2090734 Wil	mar Volunteer Fire		4,956	0.09119%	32,447	14,864	54,491
2100834 Wil	mot Volunteer Fire		7,074	0.13016%	46,314	21,216	77,778
2109134 Wil	son Volunteer Fire		4,573	0.08414%	29,940	13,715	50,280
2110534 Wil	ton Volunteer Fire		7,888	0.14513%	51,643	23,657	86,728
2111334 Wir	nchester Volunteer Fire		3,611	0.06644%	23,641	10,830	39,703
2102434 Wo	odlawn Volunteer Fire		11,328	0.20843%	74,165	33,974	124,550
2115634 Wri	ight-Pastoria Volunteer Fire		7,080	0.13027%	46,353	21,234	77,844
2119934 Wy	nne Volunteer Fire		9,818	0.18065%	64,279	29,446	107,948
2119924 Wy	nne Volunteer Police		47	0.00086%	308	141	517
2129634 Y-C	ity Volunteer Fire		7,027	0.12929%	46,006	21,075	77,261
2139334 Yell	lville Volunteer Fire		10,691	0.19671%	69,994	32,064	117,546
2143134 Zino	c 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

					Deferi	ed Outflows of Res	sources		-	Defe	rred Inflows of Reso	urces			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 Contributins and Proportionate Share of Contributions	Total Employer Pension Expense
2170034	101-Gamaliel Fpd #5	92,903	0.261%	\$ 483 98	\$ -	\$ -	\$ 6,386	\$ 6,869	\$ 637	\$ 20,948	\$ -	\$ 795	\$ 22,380	\$ 13,400	\$ 15,817	\$ 29,217
15034 15024	Alexander Volunteer Fire Alexander Volunteer Police	18,810 42,451	0.053% 0.119%	98 221			13,083 24,558	13,181 24,779	129 291	4,241 9,572			4,370 9,863	2,713 6,123	6,098 12,524	8,811 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
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 24834	Alpena Volunteer Fire Altheimer Volunteer Fire	60,069 13.827	0.169%	312 72	-		50,582	50,894 72	412 95	13,545 3,118		568	13,957 3.781	8,664 1,994	21,700 (1.098)	30,364 896
24824	Altheimer Volunteer Police	15,627	0.000%	72			2.395	2.395	-	5,110		3,744	3,744	1,554	(349)	(349)
20534	Altus Volunteer Fire	74,630	0.210%	388	-		9,409	9,797	512	16,828	-		17,340	10,764	4,154	14,918
20524	Altus Volunteer Police	-	0.000%	-	-			385	-	-		7,022	7,022	-	(2,503)	(2,503)
30234 30224	Amity Volunteer Fire Amity Volunteer Police	74,165 4,635	0.208%	385 24				385 24	509 32	16,723 1,045		4,129 167	21,361 1,244	10,697 669	(4,424) (101)	6,273 568
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 50734	Arkadelphia Volunteer Fire	55,545 56,665	0.156%	289 294	-		- 6,696 - 15.669	6,985 15.963	381 389	12,525 12.777		11,532	24,438 21.383	8,012 8.173	(6,411) 3,649	1,601 11.822
64734	Arkansas City Volunteer Fire Ash Flat Volunteer Fire	51.879	0.146%	270			3.927	4.197	356	11.698		8,217 22.008	34.062	7,483	(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 70134	Ashdown Volunteer Police Atkins Volunteer Fire	27,622 111,287	0.078%	143 578			5,599 1,386	5,742 1,964	189 763	6,228 25,094		943 5,807	7,360 31,664	3,984 16,052	1,826 990	5,810 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 90634	Avoca Volunteer Fire Bald Knob Volunteer Fire	99,116 96.877	0.279%	515 503			23,064	23,579 1.512	680 664	22,349 21,845		3,939	23,029 26,448	14,296 13,973	9,021 (3.667)	23,317 10.306
90624	Bald Knob Volunteer Police	118	0.000%	1			102	103	1	27,043		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 107434	Barling Volunteer Police	49,751 230,803	0.140% 0.649%	258 1,199	-		25,575 9,944	25,833 11,143	341 1,583	11,218 52,043		- 2,571	11,559 56,197	7,176 33,290	12,437 (1,195)	19,613 32,095
107434	Barton-Lexa Fire Department, Inc. Batesville Volunteer Fire	230,803 51.106	0.649%	1,199			9,944	11,143	1,583 350	52,043 11.524		2,571 17,825	56,197 29,699	33,290 7.371	(1,195)	32,095
110424	Batesville Volunteer Police	74,243	0.209%	386			9,635	10,021	509	16,741			17,250	10,709	13,028	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
112024 122834	Bauxite Volunteer Police	18,273 9,271	0.051%	95 48	-		1,307	1,402 48	125	4,120		6,508 333	10,753	2,636 1.337	1,639	4,275
122834	Bay Village Volunteer Fire Bay Volunteer Fire	9,271 87,069	0.026%	48 452			1,394	1,846	64 597	2,090 19,633		14.415	2,487 34,645	12,558	(201) (4,844)	1,136 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
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 128734	Bearden Volunteer Fire Beaver Lake Volunteer Fire	50,799 99.083	0.143%	264 515	-		15,469	15,733 9,939	348 679	11,454 22.342		4,923 5.625	16,725 28.646	7,327 14.291	5,979 7.473	13,306 21,764
126034	Beaverfork Volunteer Fire	61,032	0.172%	317			7,162	7,479	418	13,762		7,753	21,933	8,803	(4,481)	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 139234	Bella Vista Volunteer Fire Belleville Volunteer Fire	55,624	0.000% 0.156%	289			1.941	2.230	381	12,542		6,227 12,977	6,227 25,900	8.023	(4,282) (1.339)	(4,282) 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 162734	Bentonville Volunteer Police Bergman Volunteer Fire Association	9,271 32,447	0.026%	48 169	-		5,067	5,115 169	64 222	2,090 7.316		200 14.623	2,354 22.161	1,337 4.680	2,643 (11.123)	3,980 (6,443)
170834	Berryville Volunteer Fire	65,785	0.185%	342			469	811	451	14,834		9,362	24,647	9,489	(4,842)	4,647
170824	Berryville Volunteer Police	5,251	0.015%	27	-		1,173	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		4,643	17,486	7,973	1,258	9,231
168624 169434	Bethel Heights Volunteer Police Bethesda Area Volunteer Fire	8,727 64.934	0.025% 0.182%	45 337			3,177 2,476	3,222 2.813	60 445	1,968 14,642		768 9,576	2,796 24,663	1,259 9.366	(3,274) 1,006	(2,015) 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 173234	Bigger-Reyno Volunteer Fire Biscoe Volunteer Fire	69,143 37,547	0.194%	359 195	-		4,791 11.621	5,150 11.816	474 257	15,591 8.466		15,143 2,782	31,208 11.505	9,973 5.416	158 3.334	10,131 8,750
173234	Bismarck Fire Pro Association	68.757	0.106%	357			11,621	19,251	471	15,504		2,782	18.672	9,917	6,793	16,710
175924	Black Rock Volunteer Police	4,328	0.012%	22				22	30	976		450	1,456	624	(213)	411
185634	Bonanza Volunteer Fire	97,184	0.273%	505	-		14,637	15,142	666	21,914	-	-	22,580	14,017	14,547	28,564
189934 188024	Bono Fid Volunteer Fire Bono Volunteer Police	106,691 9.271	0.300%	554 48	-		3,371	3,925 1.448	732 64	24,058	-	5,996 8.498	30,786 10.652	15,389 1.337	1,222 (2.576)	16,611
188024	Bono Volunteer Police Booneville Volunteer Fire	9,271 56.167	0.026%	48 292			. 1,400	1,448 3.268	54 385	2,090 12.665		8,498 1.150	10,652	1,337 8.101	(2,576)	(1,239) 5.783
194534	Boston Mountain Volunteer Fire	69,143	0.194%	359	-		490	849	474	15,591		30,305	46,370	9,973	(11,652)	(1,679)
199634	Bradford Volunteer Fire	81,622	0.229%	424				424	560	18,405		14,060	33,025	11,773	(7,108)	4,665
199624 201134	Bradford Volunteer Police Bradley County Rural Volunteer Fire	18,234 41.102	0.051%	95 214	-		- 12,824 - 5.470	12,919 5.684	125 282	4,111 9.268		1,340 6.270	5,576 15.820	2,630 5.928	3,951 9,701	6,581 15.629
201134	Bradley Volunteer Fire	41,102	0.116%	214			7,129	7,346	282	9,407		902	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 48	-		6,112	6,401 48	382	12,560	-	871	13,813	8,034	710	8,744
209724 206234	Brinkley Volunteer Police Brookland Fire Protection District	9,271 135,543	0.026%	48 704	-		10,934	48 11.638	64 929	2,090 30.563	-	333 1,799	2,487 33.291	1,337 19.550	(201) 6.957	1,136 26,507
200234		200,040	0.501/0	7.04			10,554	11,030	323	30,303		1,733	33,231	13,330	0,337	20,307

					Deferr	ed Outflows of Reso	ources			Defe	rred Inflows of Reso	urces			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 Contributins and Proportionate Share of Contributions	Total Employer Pension Expense
212724 217834	Brookland Volunteer Police	9,775 77,563	0.027%	51	-		525	576 403	67 532	2,204	-	9,113	11,384	1,410	(43)	1,367
217834	Bruno Fire Protection District Bryant Volunteer Police	77,563 37.082	0.218%	403 193	-		2.871	3.064	532 254	17,490 8.362		7,849 187	25,871 8.803	11,187 5,349	(8,723) 1.761	2,464 7,110
222434	Buena Vista Volunteer Fire	18.541	0.104%	96			2,871	3,064	127	8,362 4.181		1.385	5,693	2,674	(1,799)	7,110 875
224034	Buford Volunteer Fire	69,530	0.195%	361				361	477	15.678		35,999	52,154	10.029	(16.761)	(6,732)
228334	Bull Shoals Volunteer Fire	69,530	0.195%	361			7,199	7,560	477	15,678		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	2,003		1,204	3,268	1,281	(296)	985
235634	Burnt Ridge Volunteer Fire	42,025	0.118%	218	-	-	4,465	4,683	288	9,476	-	1,258	11,022	6,062	(1,044)	5,018
238034	Butterfield Volunteer Fire	142,693	0.401%	741			14,334	15,075	978	32,176			33,154	20,581	2,057	22,638
258534	Cabot Volunteer Fire	23,177	0.065%	120	-			120	159	5,226	-	15,909	21,294	3,343	(5,743)	(2,400)
268234	Caddo Valley Volunteer Fire	69,608	0.196%	362			3,767	4,129	477	15,696	-	2,217	18,390	10,040	2,266	12,306
268224 270434	Caddo Valley Volunteer Police Cairo Volunteer Fire	54,930 37.082	0.154%	285 193		-	14,991 10.153	15,276 10.346	377 254	12,386 8.362	-	686 4.069	13,449 12.685	7,923 5.349	10,474	18,397 4,296
269034	Caldwell Volunteer Fire	60.102	0.104%	312			2.940	3,252	412	13,552		36,436	50,400	5,349 8,669	(1,053) (8,509)	160
273934	Calico Rock Volunteer Fire	39,597	0.111%	206			2,540	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	14.964		4.487	19.906	9,572	(535)	9.037
279834	Calvert Township Volunteer Fire	41,718	0.117%	217	-		1,755	1,972	286	9,407		5,378	15,071	6,017	(3,424)	2,593
277134	Camden Volunteer Fire	18,541	0.052%	96	-	-	-	96	127	4,181	-	1,406	5,714	2,674	(2,536)	138
285224	Cammack Village Volunteer Police	13,637	0.038%	71	-	-		71	94	3,075	-	4,343	7,512	1,967	(3,194)	(1,227)
284434 286034	Camp Volunteer Fire	50,720	0.143%	263		-	3,039	3,302	348 348	11,437	-	3,132	14,917	7,316	(5,129)	2,187
285034	Cane Creek Volunteer Fire Capps-Batavia Volunteer Fire	50,799 98.114	0.143%	264 510			13.252	264 13.762	548 673	11,454 22.124		4,122 688	15,924 23,485	7,327 14.152	(3,810) 9.242	3,517 23,394
288734	Caraway Volunteer Fire	76,018	0.214%	395			15,232	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	19,841		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	4,956		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	21,619	224	7,361	-		7,585	4,708	10,399	15,107
310734	Cave Springs Volunteer Fire	105,957	0.298%	550		-	6,429	6,979	727	23,892	-	5,836	30,455	15,283	1,268	16,551
310724 316634	Cave Springs Volunteer Police Center Grove Volunteer Fire	18,384 59.683	0.052%	96 310	-		17.465	96 17.775	126 409	4,145 13.458	-	4,156 17.250	8,427 31.117	2,652 8.608	(4,951)	(2,299) 5,189
315834	Center Volunteer Fire	32,447	0.168%	169			17,465	17,775	222	7,316		6,645	14,183	4,680	(5,222)	(542)
318234	Centerton Volunteer Fire	41.292	0.116%	215				215	283	9.311		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	3,165	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	192 513	6,307	-	859	7,358	4,034	(1,351) 381	2,683
327134 330134	Charleston Volunteer Fire Charlotte Volunteer Fire	74,859 45,849	0.210% 0.129%	389 238	-		2,538 2,577	2,927 2,815	513 314	16,880 10,338	-	827 8,661	18,220 19,313	10,797 6,613	(2,141)	11,178 4,472
333634	Cherokee Village Volunteer Fire	14.253	0.125%	74			11,793	11.867	98	3.214		0,001	3.312	2.056	5.119	7.175
333624	Cherokee Village Volunteer Police	28,395	0.080%	148			1,721	1.869	195	6,403		4.741	11.339	4,096	269	4.365
332834	Cherry Hill Volunteer Fire	46,045	0.129%	239	-		5,336	5,575	316	10,383		1,270	11,969	6,641	552	7,193
334434	Cherry Valley Volunteer Fire	32,408	0.091%	168	-	-	2,055	2,223	222	7,308	-	6,590	14,120	4,674	(211)	4,463
334424	Cherry Valley Volunteer Police	4,635	0.013%	24		-	3,903	3,927	32	1,045	-		1,077	669	1,622	2,291
338734 339534	Chidester Volunteer Fire Chimes Volunteer Fire	60,259 60,259	0.169% 0.169%	313 313		-	6,392 684	6,705 997	413 413	13,588 13,588	-	367 6.251	14,368 20,252	8,692 8,692	2,226 (3.211)	10,918 5,481
341734	Choctaw Volunteer Fire	78,028	0.169%	405			705	1,110	413 535	17,594		15,839	33.968	11.254	(7,178)	4,076
344134	Cincinnati Volunteer Fire	55,702	0.157%	289			3,983	4,272	382	12,560		464	13,406	8,034	4,126	12,160
348434	Clarendon Volunteer Fire	60,527	0.170%	314	-		5,716	6,030	415	13,648		7,167	21,230	8,730	(3,873)	4,857
357334	Clarksville Volunteer Fire	128,086	0.360%	665			22,646	23,311	878	28,882		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 375124	Coal Hill Volunteer Fire Coal Hill Volunteer Police	46,353 4.635	0.130% 0.013%	241 24				241 24	318 32	10,452 1.045	-	7,859 6.312	18,629 7.389	6,686 669	(5,224) (1.187)	1,462 (518)
375124	Collegeville Volunteer Fire	120,171	0.013%	624			13,928	14,552	824	27,097		2,138	30,059	17,333	(2,394)	14,939
374334	Colt Volunteer Fire	64.894	0.182%	337			30,300	30,637	445	14,633		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	9,380	-	9,951	19,616	6,000	(5,354)	646
386734	Cord Volunteer Fire	55,506	0.156%	288	-	-	612	900	381	12,516	-	35,125	48,022	8,006	(11,124)	(3,118)
387534	Corning Volunteer Fire	73,739	0.207%	383	-	-	782	1,165	506	16,627	-	19,747	36,880	10,636	(6,695)	3,941
397234 397224	Cotter Volunteer Fire Cotter Volunteer Police	46,739 4,328	0.131% 0.012%	243 22	-	-	18,690	18,933 22	320 30	10,539 976	-	20,989 432	31,848	6,741 624	1,240	7,981 432
397224 398034	Cotter/Gassville Rural Volunteer Fire	4,328 41.639	0.012%	22 216	-	-	4,365	4.581	30 286	9,389	-	1.721	1,438 11,396	6.006	(192) 498	6.504
406534	Cotton Plant Volunteer Fire	18,155	0.051%	94			3,383	3,477	124	4,094		2.254	6,472	2,619	(2,979)	(360)
406524	Cotton Plant Volunteer Police	-	0.000%	-			115	115		-,054		175	175	2,013	(830)	(830)
407334	Cottonwood Rural Fire Assoc	59,526	0.167%	309			1,604	1,913	408	13,422		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
411134	Cove Rural Volunteer Fire	46,549	0.131%	242	-	-		242	319	10,496	-	8,207	19,022	6,714	(9,583)	(2,869)
417034 427834	Crawfordsville Volunteer Fire Crossett Volunteer Fire	42,837 8.845	0.120%	223 46	-	-		223 46	294 61	9,659 1,994	-	25,357 703	35,310 2.758	6,179 1,276	(10,323)	(4,144) 918
427834 427824	Crossett Volunteer Fire Crossett Volunteer Police	8,845 4,635	0.025%	46 24	-	-		46 24	61 32	1,994	-	703 4.296	2,758 5,373	1,276	(1,909)	(1,240)
425134	Crow Mountain Fire Protection District	119.516	0.336%	621			20.154	20,775	820	26.950		18.677	46.447	17,239	(1,909)	17,052
428634	Crystal Fire Protection District	73,739	0.207%	383	-		1,337	1,720	506	16,627	-	13,520	30,653	10,636	(10,264)	372
															•	

					Deferr	ed Outflows of Reso	ources			Defe	erred Inflows of Reso	urces			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 Contributins and Proportionate Share of Contributions	Total Employer Pension Expense
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 446434	Damascus Volunteer Fire Danville Volunteer Fire	41,718 84.208	0.117%	217 437	-	-	2,876	3,093 437	286 577	9,407 18.988		405 9.569	10,098 29.134	6,017 12.146	1,690 (2.302)	7,707 9.844
455334	Dardanelle Volunteer Fire	84,208 78,918	0.237%	410			2,105	2,515	541	17,795		6,749	25,134	12,146	(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 466924	Decatur Volunteer Fire	51,028 32,755	0.143%	265 170			2,880 10.398	3,145	350 225	11,506		6,239	18,095	7,360 4.724	(4,573) 9.153	2,787 13,877
468534	Decatur Volunteer Police Deer Volunteer Fire	32,755 38,202	0.092%	170	-		10,398	10,568 402	225 262	7,386 8,614		433 1,343	8,044 10,219	4,724 5,510	(2,631)	13,877 2,879
471534	Delaware Volunteer Fire	83,396	0.234%	433			204	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	Devalls 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 496034	Devalls Bluff Volunteer Police Dewitt Volunteer Fire	83.665	0.000%	435	-		2,157 1.701	2,157 2.136	574	18.865		3,743 1.702	3,743 21.141	12,067	(350) (1,131)	(350) 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			649	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	(1,277)	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 516924	Dover Volunteer Fire Dover Volunteer Police	56,783 4,635	0.160% 0.013%	295 24		-	1,961	295 1,985	389 32	12,804 1,045	-	15,021 12,571	28,214 13,648	8,190 669	(6,627) (3,907)	1,563 (3,238)
505334	Dumas Volunteer Fire	4,635 83,357	0.013%	433			1,961	433	572	18,796		5,453	24,821	12,023	(2,239)	9,784
526634	Dvess 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	-		16,682	16,833	199	6,533	-		6,732	4,179	8,692	12,871
546024 540134	El Dorado Volunteer Police Elaine Volunteer Fire	74.165	0.000%	385		-	3,003	3,388	509	16,723		2,608 3.117	2,608 20.349	10,697	(1,422) 2,223	(1,422) 12.920
556834	Elkins Volunteer Fire	124.846	0.208%	385 649			22,990	23.639	509 856	28.151		11,528	40,535	18.007	(2,202)	15,920
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		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 576234	Etowah Volunteer Fire Eudora Volunteer Fire	47,512 69.759	0.134% 0.196%	247 362		-	7,022	247 7,384	326 478	10,713 15.730		4,775 641	15,814 16.849	6,853 10,062	(3,954) 1.840	2,899 11.902
585134	Eureka Springs Volunteer Fire	92.091	0.196%	478			1.034	1,512	631	20,765		897	22.293	13,283	(571)	11,902
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	-	275	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 598334	Fairfield Bay Volunteer Fire Fairview Fire Protection District Volunte	126,430 55,277	0.355% 0.155%	657 287	-	-	1,012 1.346	1,669 1,633	867 379	28,508 12,464	-	10,664 4,913	40,039 17,756	18,236 7,973	(4,770)	13,466 8,006
598334 599134	Fairview Fire Protection District Volunte	37,082	0.155%	193	-	-	1,346	1,633	379 254	12,464 8,362	-	4,913 7,861	17,756	7,973 5,349	(5,953)	8,006
604134	Farmington Volunteer Fire	106.108	0.104%	551			5,087	5,638	728	23.926		5,296	29,950	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	8,829	13,486
626234	Fire District #6 Crawford Co	14,102	0.040%	73		-		73	97	3,180	-	26,641	29,918	2,034	(11,462)	(9,428)
625434 630034	Fisher Volunteer Fire Flippin Volunteer Fire	69,143 51,493	0.194% 0.145%	359 268	-	-	14,465	14,824 2,293	474 353	15,591 11,611	-	19,263	16,065 31,227	9,973 7,427	7,632 (5,004)	17,605 2,423
630034	Flippin Volunteer Fire Flippin Volunteer Police	51,493 9,349	0.145%	268 49			2,025	2,293	353 64	2,108		19,263	31,227 13,955	1,348	(5,004)	(5,189)
632734	Floral Volunteer Fire	32,061	0.026%	167			10,092	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	3,984	(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 658034	Fort Smith Volunteer Police Fountain Lake Volunteer Fire	5,526 97,538	0.016% 0.274%	29 507	-	-	84,612	29 85.119	38 669	1,246 21,994	-	4,171	5,455 22,663	797 14.068	(3,703) 35,912	(2,906) 49,980
662934	Fox Volunteer Fire	97,538 56.979	0.274%	296	-	-	84,612 1.333	85,119 1.629	569 391	21,994 12.848	-	13,465	22,663	14,068 8.218	35,912 (7,477)	49,980 741
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	10,692	21,828	32,520
693934	Gassville Volunteer Fire	78,453	0.220%	408			2,785	3,193	538	17,690	-	3,628	21,856	11,316	803	12,119
693924 704834	Gassville Volunteer Police Gentry Volunteer Fire	14,253 93.322	0.040%	74 485			2,427 1,198	2,501 1.683	98 640	3,214 21,043		855 28,526	4,167 50,209	2,056 13,460	1,379 (11,600)	3,435 1.860
704834	Gentry Volunteer Fire Gentry Volunteer Police	23.098	0.262%	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
												** *		**		

					Deferr	ed Outflows of Reso	ources			Defe	rred Inflows of Reso	urces			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 Contributins and Proportionate Share of Contributions	Total Employer 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	69,530	0.195%	361	-	-	5,244	5,605	477	15,678	-	12,908	29,063	10,029	(5,185)	4,844
724224	Glenwood Volunteer Police	23,681	0.067%	123			3,948	4,071	162 389	5,340		18,811	24,313	3,416	(1,228)	2,188
727734 726924	Goshen Fire Dist Assoc Goshen Volunteer Police	56,743 32,100	0.159%	295 167			3,997 21,919	4,292 22,086	220	12,795 7,238		41,662 696	54,846 8,154	8,184 4,630	(13,507) 8,800	(5,323) 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 737434	Gravel Ridge Fire Protection Dist. Gravette Volunteer Fire	92,163 106.187	0.259%	479 552	-	-	22.414	479 22.966	632 728	20,782 23,944		14,016 39.073	35,430 63.745	13,293 15.316	(7,465) (3,654)	5,828
737424	Gravette Volunteer Fire Gravette Volunteer Police	4.635	0.298%	24			2,356	2,380	32	1,045		4.628	5,745	15,316	(1,856)	11,662 (1,187)
741234	Gravson 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	-	70	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 749834	Greenland Volunteer Police Greenwood Rural Volunteer Fire	4,635 92,051	0.013% 0.259%	24 478		-	7,068	24 7,546	32 631	1,045 20,757		167 16.546	1,244 37.934	669 13,277	(101) 1,892	568 15,169
747134	Greenwood Volunteer Fire	92,031	0.239%	4/0			7,008	7,340	031	20,737		130,764	130.764	13,277	(58.557)	(58.557)
747139	Greenwood Volunteer Fire	193,256	0.543%	1,004			126,545	127,549	1,325	43,577		,	44,902	27,874	65,704	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 773034	Grover Township Volunteer Fire Grubbs Volunteer Fire	83,743 88.457	0.235% 0.249%	435 460		-	10,068 10,385	10,503 10,845	574 607	18,883 19,946		3,233	22,690 20,553	12,079 12,759	5,452 7,116	17,531 19,875
770634	Gum Springs Volunteer Fire	68,953	0.249%	358			2.825	3.183	473	15,548		5,747	20,553	9,946	7,116	19,875
774934	Gurdon Volunteer Fire	60,527	0.170%	314			1,678	1,992	415	13,648		3,390	17,453	8,730	(3,200)	5,530
775734	Guy Community Volunteer Fire	60,259	0.169%	313			15,258	15,571	413	13,588			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 784634	Hackett Volunteer Police Hagarville Rfd #3	4,792 64.665	0.013% 0.182%	25	-	-	119	144 336	33 443	1,081 14.581		243 7.986	1,357 23.010	691 9,327	(68)	623 3.333
784634 788934	Hagarville Rtd #3 Hallev Volunteer Fire	45,659	0.182%	336 237			4.313	4.550	443 313	14,581 10.296		7,986 2.949	23,010 13.558	9,327 6.586	(5,994) 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 813334	Hardin Volunteer Fire Hardy Volunteer Fire	20,008 115,339	0.056%	104 599			3,759 53,980	3,863 54,579	137 791	4,512 26,008		4,412 2,708	9,061 29,507	2,886 16,636	(1,846) 17,597	1,040 34,233
813324	Hardy Volunteer Police	347	0.001%	2			4.582	4,584	2	20,008		7,359	7,439	50	(589)	(539)
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 834634	Harrisburg Volunteer Police Harrison Volunteer Fire	14,292	0.000%	74		-	9.796	9,870	98	3,223		13,970	17,291	2.061	(3,162) (7,594)	(3,162) (5,533)
834624	Harrison Volunteer Police	32.447	0.091%	169			5,750	169	222	7.316		1.040	8.578	4.680	(7,554)	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 849434	Haskell Volunteer Police Hatfield Volunteer Fire	18,423 69,530	0.052% 0.195%	96 361			2,280 13,666	2,376 14,027	126 477	4,154 15,678		2,325 58	6,605 16,213	2,657 10,029	(3,246) 5,544	(589) 15,573
853234	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
865624 864834	Hector Volunteer Police Helena-West Helena Volunteer Fire	18,116 37,665	0.051%	94 196	-	-	7,165 5.891	7,259 6.087	124 258	4,085 8,493		2,722	6,931 8.751	2,613 5.433	3,115 1.740	5,728 7.173
864824	Helena-West Helena Volunteer Fire	23.294	0.106%	196			5,891	121	160	5,493 5,253		16,299	21.712	3,433	(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)	(3.059)
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 Hickory Ridge Volunteer Fire	31,792	0.089%	165	-	-	22 220	165	218	7,169		9,181	16,568	4,586	(6,301)	(1,715)
883434 884234	Hickory Ridge Volunteer Fire Higginson Volunteer Fire	74,165	0.208%	385			23,220	23,605	509	16,723		2,249 50,185	19,481 50,185	10,697	5,919 (26,032)	16,616 (26,032)
884239	Higginson Volunteer Fire	75,330	0.212%	391			51,541	51,932	517	16,986		50,205	17,503	10,865	25,482	36,347
884224	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
885034 885024	Highfill Volunteer Fire Highfill Volunteer Police	129,671 36.618	0.364%	674 190			14,780 8.024	15,454 8.214	889 251	29,239 8.257	-	1,153	31,281 8.508	18,703 5.282	10,457 7.357	29,160 12,639
885024 890734	Highland Volunteer Fire	36,618 55.237	0.103%	190 287	-	-	8,024 14.267	8,214 14.554	251 379	8,257 12.455	-	6,182	8,508 19,016	5,282 7,967	7,357 3.926	12,639
890724	Highland Volunteer Police	23,641	0.066%	123			14,002	14,125	162	5,331		-	5,493	3,410	7,133	10,543
887734	Highway 15 South Volunteer Fir	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	10,096	(9,130)	966
991134 954734	Highway 70 West Fpa Highway 94 East Volunteer Fire	114,534 45,738	0.322% 0.129%	595 238	-	-	10,262 25,017	10,857 25,255	785 314	25,826 10,313	-	12,992 1,572	39,603 12,199	16,520 6,597	3,024 12,984	19,544 19,581
954734 886934	Highway 94 East Volunteer Fire Hilltop Fire District# 51	45,738 70,263	0.129%	238 365			4.612	25,255 4,977	314 482	10,313		1,572 13,127	12,199 29,452	10,134	12,984 (1,115)	19,581 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

Deferred Inflows of Resources

Pension Expense

Deferred Outflows of Resources

					Deferre	ed Outflows of Reso	urces			Defer	rred Inflows of Reso	urces			Pension Expense	
Employer ID 891534	Employer Holland Volunteer Fire	Net Pension Liability 69.530	Employer Allocation Percentage 0.195%	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 4.018	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 25,214	Proportionate Share of Plan Pension Expense 10,029	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributins and Proportionate Share of Contributions	Total Employer Pension Expense 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		-	-	263	348	11,437	-	9,037	20,822	7,316	(6,963)	353
892324	Holly Grove Volunteer Police	8,963	0.025%	47	-	-	4,049	4,096	61	2,021	-	2,562	4,644	1,293	1,411	2,704
901634 902434	Hon Volunteer Fire Hope Volunteer Fire	32,139 13,906	0.090%	167 72			2,739 624	2,906 696	220 95	7,247 3.136		2,820 3.140	10,287 6.371	4,636 2.006	(1,171) (1,136)	3,465 870
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 921034	Horseshoe Lake Volunteer Fire Hot Springs Village Volunteer	60,259 50,720	0.169%	313 263			33,268 2.038	33,581 2,301	413 348	13,588 11.437	-	1,303 50.792	15,304 62,577	8,692 7,316	17,180 (19,930)	25,872 (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 951234	Hughes Volunteer Police	196	0.001%	1	-	-	4,059	4,060 22.813	1 381	44	-	13,110 31	13,155 12,954	28	(7,151) 9.463	(7,123) 17.486
951234	Humphrey Volunteer Fire Humphrey Volunteer Police	55,624	0.000%	289			22,524	22,813	381	12,542		1,351	1,351	8,023	(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 962824	Huntsville Volunteer Fire Huntsville Volunteer Police	79,029 36,853	0.222% 0.104%	411 191			1,739 2,947	2,150 3,138	542 253	17,820 8,310	-	23,247 524	41,609 9,087	11,399 5,316	(10,409) 1,612	990 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		0.210%	387	-	-	33,226	33,613	511	16,810	-	1,422	18,743	10,753	13,148	23,901
1006534 1031634	Jasper Volunteer Fire	27,812 45,581	0.078%	144 237			4,044 17,925	4,188 18,162	191 313	6,271 10,278		16,765 741	23,227 11.332	4,011 6,574	(67) 3,694	3,944 10,268
1039134	Johnson Area Volunteer Fire	43,361	0.000%	-			- 17,525	10,102		10,276	-	53,440	53,440	0,574	(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 1034034	Johnson County Rfd #2 Johnson County Rfd #4	32,644 55,624	0.092% 0.156%	170 289	-	-	4,290	4,460 15.226	224 381	7,361 12.542	-	10,251 5.570	17,836 18.493	4,708 8.023	(6,337) 3.154	(1,629) 11.177
1034034	Johnson County Rfd #4 Johnson County Rfd #5	55,624	0.156%	289 264			14,937	15,226	348	12,542		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
1038334 1040534	Johnson Volunteer Fire Joiner Volunteer Fire	77,255 64,665	0.217% 0.182%	401 336			48,896 13,923	49,297 14.259	530 443	17,420 14.581	-	7,271 54	25,221 15.078	11,143 9.327	21,510 5.623	32,653 14.950
1050224	Jonesboro Volunteer Police	4,635	0.182%	24			13,523	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 1061834	Judsonia Volunteer Police Junction City Volunteer Fire	6,298 63,657	0.018% 0.179%	33 331			2,160 9,593	2,193 9,924	43 436	1,420 14,354		12,466 3,078	13,929 17,868	908 9,182	(2,507) 2,428	(1,599) 11,610
1061824	Junction City Volunteer File	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 1080424	Kensett Volunteer Fire Kensett Volunteer Police	64,508 18.541	0.181% 0.052%	335 96	-	-	2,760	335 2,856	442 127	14,546 4,181	-	2,663 4,381	17,651 8,689	9,304 2,674	(2,311) (1,853)	6,993 821
1081234	Keo Volunteer Fire	37.082	0.104%	193			8.091	8.284	254	8,362		4,301	8.616	5.349	2.942	8.291
1085534	Knoxville Volunteer Fire	27,583	0.078%	143	-	-	-	143	189	6,220		3,282	9,691	3,978	(8,242)	(4,264)
1087134	Krooked Kreek 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 1104034	Lake City Volunteer Fire Lake Hamilton Fire Protection District	92,588 98,579	0.260% 0.277%	481 512			3,248 59,923	3,729 60,435	635 676	20,878 22,228		19,062	40,575 22,904	13,355 14,219	(2,832) 29.307	10,523 43,526
1103734	Lake Hamilton Volunteer Fire	-	0.000%	-			6,606	6,606	-	-		90,057	90,057	1-1,215	(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 1120734	Lake Norrell Area Fire Protection Distric Lake Village Volunteer Fire	46,582 97,341	0.131%	242 506	-	-	40,408 10.065	40,650 10.571	319 667	10,504 21,949	-	3.254	10,823 25,870	6,719 14,040	17,151 3.178	23,870 17.218
1120724	Lake Village Volunteer Police	426	0.001%	2			370	372	3	21,949		3,234	23,870	61	157	218
1111824	Lakeview Volunteer Police	13,945	0.039%	72	-	-	1,393	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 1130434	Landis Volunteer Fire Lavaca Volunteer Fire	60,259 61,110	0.169% 0.172%	313 317		-	12,897	13,210 317	413 419	13,588 13,780		29 4.157	14,030 18.356	8,692 8.814	7,800 (2.449)	16,492 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 1140134	Lazy Acres Volunteer Fire	27,812 88,228	0.078%	144 458	-	-	1,039	144 1.497	191 605	6,271	-	1,004 12.234	7,466 32,733	4,011	(608) (6,283)	3,403 6.443
1140134	Leachville Volunteer Fire Leachville Volunteer Police	88,228	0.248%	458			604	1,497	605	19,894		2,542	2,542	12,726	(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 1152534	Leslie Volunteer Fire Lewisville Volunteer Fire	55,820 92,706	0.157% 0.261%	290 482	-	-	2,710 12,378	3,000 12,860	383 636	12,587 20,904	-	6,674 2,860	19,644 24,400	8,051 13,372	(4,327) 2,540	3,724 15,912
1152534 1153334	Lewisville Volunteer Fire Liberty Volunteer Fire	92,706 106.651	0.261%	482 554	-	-	12,378 17.129	12,860 17.683	636 731	20,904 24,049		2,860 7.412	24,400 32.192	13,372 15.383	2,540 210	15,912 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 1157634	Linwood-Moscow Volunteer Fire Little Flock Volunteer Fire	65,510 52,029	0.184% 0.146%	340 270	-	-	5,454 1,593	5,794 1,863	449 357	14,772 11,732	-	449 22,687	15,670 34,776	9,449 7,504	6,099 (9,922)	15,548 (2,418)
1157634	Little Flock Volunteer Fire Little Flock Volunteer Police	5,061	0.014%	26			1,593	1,863	357	1,141		7,508	8,684	7,504	(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

					Deferr	ed Outflows of Res	ources			Defer	red Inflows of Reso	urces			Pension Expense	
Employer		Net Pension	Employer Allocation	Differences Between Expected and Actual	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of	Changes in Proportion and Differences Between Employer Contributions and Share of	Total Deferred Outflows of	Differences Between Expected and Actual	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of	Changes in Proportion and Differences Between Employer Contributions and Share of	Total Deferred Inflows of	Proportionate Share of Plan	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributins and Proportionate Share of	Total Employer
ID	Employer	Liability	Percentage	Experience	Investments	Assumptions	Contributions	Resources	Experience	Investments	Assumptions	Contributions	Resources	Pension Expense	Contributions	Pension Expense
1176234 1180034	Lone Rock Volunteer Fire Lonoke Volunteer Fire	41,639	0.117% 0.287%	216		-	4 700	216	286	9,389	-	9,821	19,496 33.854	6,006	(9,319)	(3,313)
1180034	Louann Volunteer Fire	101,977 46.353	0.287%	530 241		-	1,798	2,328 241	699 318	22,995 10.452		10,160 3.106	33,854 13.876	14,709 6.686	(1,403) (2,942)	13,306 3,744
1190834	Lowell Volunteer Fire	40,333	0.130%	25				25	33	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 1214934	Magazine Volunteer Fire Magnet Cove Volunteer Fire	13,906 55,316	0.039% 0.155%	72 287			47,985	72 48,272	95 379	3,136 12,473		7,966	11,197 12.852	2,006 7,979	(4,868) 20,366	(2,862) 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	-	540	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 1248324	Manila Volunteer Fire Manila Volunteer Police	111,405	0.313%	579	-	-	15,592	16,171	764	25,120	-	2,824 695	28,708 695	16,069	9,664 (2.191)	25,733 (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 1268824	Marianna Volunteer Fire	70,767	0.199%	368	-	-	4 68	372 68	485	15,957	-	8,495	24,937	10,207	(5,154)	5,053
1268824	Marianna Volunteer Police Marion Volunteer Fire	153,004	0.000% 0.430%	795			21,824	22,619	1,049	34,501		826	826 35,550	22,069	(3,002) 207	(3,002) 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 1305624	Marshall Volunteer Fire Marshall Volunteer Police	78,800 9.271	0.221% 0.026%	409 48			1,118	1,527 48	540 64	17,769 2,090		11,906 333	30,215 2,487	11,366 1.337	(5,160) (201)	6,206 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	669	(6,115)	(5,446)
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 1326934	Mayflower Volunteer Police Maynard Volunteer Fire	28,467 55,434	0.080% 0.156%	148 288	-	-	11,103 2,379	11,251 2,667	195 380	6,419 12,500	-	1,300 1,367	7,914 14.247	4,106 7,996	3,592 3,130	7,698 11.126
1328534	Mccrory Volunteer Fire	110.822	0.136%	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 1358734	Mcneil Volunteer Fire Mcrae Volunteer Fire	50,949 36,965	0.143% 0.104%	265 192	-	-	417	265 609	349 253	11,488 8,335	-	5,554 6,675	17,391 15,263	7,349 5,332	(4,841) (7,766)	2,508 (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	-	5,182	15,700	6,530	1,570	8,100
1377334	Mena Volunteer Fire	84,090	0.236%	437		-	1,443	1,880	577	18,961	-	9,564	29,102	12,129	10,687	22,816
1384634 1386234	Midland Volunteer Fire Milo Volunteer Fire	57,477 92.163	0.162%	299 479	-	-	19,973 79,949	20,272 80,428	394 632	12,960 20,782	-	2,841	16,195 21.414	8,290	5,223 33.933	13,513 47.226
1388934	Mineral Springs Volunteer Fire	64.894	0.182%	337			3.487	3.824	445	14.633		5,251	20,329	13,293 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
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 1422234	Morning Star Fpa Morning Star Volunteer Fire	80,077 37.082	0.225% 0.104%	416 193	-	-	4,660 3,282	5,076 3,475	549 254	18,056 8,362	-	26,677 1,127	45,282 9,743	11,550 5,349	920 (373)	12,470 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	Morriston Volunteer Fire	82,473	0.232%	428		-	71,544	71,972	566	18,597	-		19,163	11,896	30,365	42,261
1430334 1433834	Morrow Volunteer Fire Mount Holly Volunteer Fire	69,647 83,206	0.196%	362 432	-	-	9,931 9,294	10,293 9,726	478 571	15,705 18,762	-	114 2.352	16,297 21.685	10,046 12.001	4,695 3,258	14,741 15,259
1448634	Mount Ida Volunteer Fire	92,012	0.259%	452			9,549	10,027	631	20.748		2,552	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	98 886	3,232	-	3.538	3,330	2,067	4,137	6,204
1452434 1452424	Mountain View Volunteer Fire Mountain View Volunteer Police	129,245 8.884	0.363%	671 46			2,826 581	3,497 627	886 61	29,143 2,003		3,538 11,374	33,567 13,438	18,642 1,281	4,287 (4,739)	22,929 (3,458)
1436234	Mountainburg Volunteer Fire	115,961	0.326%	602			301	602	795	26,148		38,224	65,167	16,726	(16,563)	163
1436224	Mountainburg 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 Judea 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 1487734	Murfreesboro Volunteer Fire Nashville Volunteer Fire	56,010 97,649	0.157% 0.274%	291 507			4,114 4,827	4,405 5,334	384 670	12,630 22,019		9,682 958	22,696 23,647	8,079 14,085	(3,355) 57	4,724 14,142
1490734	Natural Dam Volunteer Fire	18,928	0.053%	98		-		98	130	4,268	-	329	4,727	2,730	(1,871)	859
1493134	New Blaine Rural Volunteer Fir	74,086	0.208%	385	-	-	7,173	7,558	508	16,706	-	15,052	32,266	10,686	(4,302)	6,384
1497434	Newark Volunteer Fire	78,840	0.222%	410	-	-	-	410	541	17,777	-	9,934	28,252	11,371	(6,687)	4,684
1506734 1506724	Newport Volunteer Fire Newport Volunteer Police	41,914 4.635	0.118%	218 24	-	-	619	837 24	287 32	9,451 1.045	-	12,300 5,552	22,038 6,629	6,046 669	(5,383) (3,738)	663 (3,069)
1508724	Nimrod/Aplin Volunteer Fire	4,635	0.013%	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

					Deferr	ed Outflows of Reso	ources			Defe	rred Inflows of Reso	urces			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 Contributins and Proportionate Share of Contributions	Total Employer Pension Expense
1516429	Norfork Volunteer Police	6,207	0.017%	32	-	-	2,929	2,961	43	1,400	-	133	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 1517224	Norphlet Volunteer Fire Norphlet Volunteer Police	74,283 8,884	0.209%	386 46	-	-	535	921 46	509 61	16,750 2.003		5,178 669	22,437 2,733	10,714 1.281	(882) (350)	9,832 931
1517224	North Crossett Volunteer Fire	73.779	0.025%	383				383	506	16.636		7,878	2,733	10,642	(3,265)	7,377
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
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 1526134	Northeast Lakeside Volunteer Fire Northeast Saline County Fire	65,091 37,082	0.183%	338 193	-	-	1,968	2,306 15.304	446 254	14,677 8.362		1,479 1.320	16,602 9,936	9,388 5.349	(1,608)	7,780 8,995
1531834	Northeast Saine County Fire Northside Volunteer Fire	41,718	0.104%	217			15,111	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 1555534	Oil Trough Volunteer Fire	69,916	0.196%	363	-			363	479	15,765		22,293	38,537	10,084	(14,269)	(4,185) 4,048
1555534	Ola Volunteer Fire Ola Volunteer Police	50,988 8,806	0.143% 0.025%	265 46			3,281	265 3,327	350 60	11,497 1,986		4,435	16,282 2,046	7,354 1,270	(3,306)	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	-	-	-	122	160	5,278		6,880	12,318	3,376	(6,910)	(3,534)
1576824 1579234	Osceola Volunteer Police Ouachita Co Ed #1	27,426 55.702	0.077%	142 289	-	-	683 1.911	825 2.200	188 382	6,184 12,560		1,301 13.938	7,673 26.880	3,956 8.034	1,438 (5.173)	5,394 2,861
1579234	Oxley Volunteer Fire	36,271	0.102%	188			1,911	2,200	382 249	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 1616034	Pangburn Volunteer Police Paragould Volunteer Fire	4,517 42,222	0.013%	23 219	-	-	1,375 7.946	1,398 8.165	31 290	1,019 9.521		2,781 429	3,831 10.240	652 6.090	1,238 4.922	1,890 11,012
1616024	Paragould Volunteer Police	36,814	0.113%	191			2,743	2,934	252	8,301		249	8,802	5,310	4,922 816	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 1623334	Parthenon Volunteer Fire Patterson Volunteer Fire	37,894 60,220	0.106% 0.169%	197 313	-	-	2,405	197 2.718	260 413	8,545 13.579		4,732 3.910	13,537 17.902	5,466 8,686	(3,119) (749)	2,347 7,937
1623334	Patterson Volunteer Fire Patterson Volunteer Police	9,231	0.169%	313 48			2,405	2,718 52	63	2.082		289	2,434	1.331	(977)	7,937
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 1633034	Perryville Volunteer Fire Philadelphia Volunteer Fire	50,831 64.279	0.143%	264 334		-	4.450	264 4.784	349 441	11,462 14.494	-	15,286 14.062	27,097 28,997	7,332 9.271	(6,838)	494 5.579
1635734	Piggott Volunteer Fire	102.206	0.287%	531			3,954	4,784	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 1651934	Pine Village Volunteer Fire Pineville Volunteer Fire	61,339 124.846	0.172% 0.351%	319 649	-	-	15,123 4,785	15,442 5.434	421 856	13,831 28.151		5,324	19,576 30,441	8,847 18.007	(997) 3.856	7,850 21,863
1651934	Pineville Volunteer Fire Pinev Point Volunteer Fire	68,292	0.351%	355			4,785	5,434 44,804	468	28,151 15.399		1,434	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 1665924	Pocahontas Volunteer Fire Pocahontas Volunteer Police	79,069 32,408	0.222%	411 168		-	3,760 9,397	4,171 9.565	542 222	17,829 7,308	-	8,828 4,866	27,199 12,396	11,405 4,674	(1,331) 5.599	10,074 10,273
1667534	Ponca Volunteer Fire	37,082	0.104%	193		-	8,230	9,565 8,423	254	7,308 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)	1,439
1668334	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
1668324 1675634	Pottsville Volunteer Police	14,947	0.042%	78	-	-	7,824	7,902	102	3,370		3,351 901	6,823	2,156	2,557	4,713
1675624	Prairie Grove Volunteer Fire Prairie Grove Volunteer Police	115,654 14,135	0.325%	601 73			5,238	5,839 73	793 97	26,079 3,187		901 926	27,773 4,210	16,681 2,039	2,971 929	19,652 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	940	10,261
1692634 1693434	Quail Creek Volunteer Fire Quitman Volunteer	32,179 80,267	0.090%	167 417			15,157 69.629	15,324 70,046	221 550	7,256 18.099		2,813	10,290 18.649	4,641 11,577	6,176 29,553	10,817 41,130
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 64	30,155	-	1,315	32,387	19,289	9,762	29,051
1713224 1715934	Redfield Volunteer Police Richwood Volunteer Fire	9,271 27.812	0.026%	48 144			8	56 144	64 191	2,090 6.271		508 5.148	2,662 11.610	1,337 4.011	(228) (3.191)	1,109 820
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
1716734	Riverdale Volunteer Fire	22,830	0.064%	119				119	157	5,148	-	9,355	14,660	3,293	(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 1726434	Rogers Volunteer Police Rondo Volunteer Fire	9,271	0.000%	48	-	-	2,327 127	2,327 175	64	2.090	-	3,848 588	3,848 2,742	1,337	(359) (237)	(359) 1.100
1725434	Rondo Volunteer Fire Rose Bud Volunteer Fire	9,271	0.026%	48 505			11.482	1/5 11.987	667	2,090		2.138	2,742	1,337	(237) 4.984	1,100 19,018
		37,302		505			11,402	11,507	007	22,541		2,230	2-1,7-10	1-,034	4,504	13,010

					Deferr	ed Outflows of Reso	urces			Defe	rred Inflows of Reso	urces			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 Contributins and Proportionate Share of Contributions	Total Employer Pension Expense
1730234	Ross Van Ness - Wellford Volunteer Fire		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 1728034	Ruddell Hill Volunteer Fire	36,775 46.353	0.103% 0.130%	191 241	-	-	476	667 241	252 318	8,292 10.452		8,300 4.306	16,844 15.076	5,304 6.686	(5,244)	60
1728034	Rudd'S Crossing Volunteer Fire Russell Volunteer Fire	46,353	0.130%	241			4,181	4,422	318	10,452		12.085	22,855	6,686	(2,428)	4,258 (4,756)
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 1760434	Sardis Fire Protection Distric	64,082 83,246	0.180%	333 432	-	-	3,402	3,735 432	439 571	14,450 18.771		10,254 3,159	25,143 22,501	9,243 12.007	(3,027) 12.090	6,216 24.097
1761234	Scotland Area Fire & Emergency Scott Volunteer Fire	42,798	0.120%	222			1,947	2,169	293	9,650		3,159 775	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
1763934	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
1764734 1769834	Sedgwick Fire Improvement Dist Shady Grove Fire & Rescue	32,486 41,410	0.091% 0.116%	169 215		-	1,078 616	1,247 831	223 284	7,325 9,337		8,738 4,444	16,286 14,065	4,686 5,973	(700) (1,072)	3,986 4,901
1766334	Shannon Hills Volunteer Fire	59,022	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 1783334	Sheridan Volunteer Fire Siloam Springs Volunteer Fire	129,946 18.502	0.365%	675 96		-	10,482 8.088	11,157 8.184	891 127	29,301 4.172		21,366 3.148	51,558 7.447	18,743 2,669	(12,068)	6,675 726
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 1795734	Snowball Volunteer Fire South Carroll Co Fire Assoc	61,189 74.165	0.172%	318 385	-	-	3,483 590	3,801 975	420 509	13,797 16.723		4,071 2.576	18,288 19.808	8,826 10.697	(2,806) 1,341	6,020 12.038
1802334	South Greene County Volunteer Fire	61,032	0.172%	317			590	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 1798134	Southside Volunteer Fire Sparkman Volunteer Fire	121,101 46.392	0.340%	629 241	-		446 3.926	1,075 4.167	830 318	27,307 10.461	-	3,588 13.510	31,725 24,289	17,467 6.691	(294) (6.616)	17,173 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 1828734	Star City Volunteer Police Stephens Volunteer Fire	4,635 59.951	0.013%	24 311		-	2,506 1.330	2,530 1.641	32 411	1,045 13.518		100 5.389	1,177 19.318	669 8.647	(1,231) 597	(562) 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 1872434	Stuttgart Volunteer Fire Sulphur Rock Area Volunteer Fire	14,371 46.353	0.040%	75 241	-	-	2,834 38.967	2,909 39.208	99 318	3,240 10.452		3,640	6,979 10,770	2,073 6.686	(1,477) 16.726	596 23,412
1872434	Sulphur Springs Volunteer Fire	46,353 28,198	0.130%	146			38,967	39,208	193	6.358		2,707	9.258	4,067	16,726	4,981
1873224	Sulphur Springs Volunteer Police	22,830	0.064%	119			19,663	19,782	157	5,148		2,707	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
1877534	Sunnyland Rural Volunteer Fire	54,773	0.154%	285	-	-	-	285	376	12,351	-	2,734	15,461	7,900	(670)	7,230
1878334 1880534	Sunset Rural Volunteer Fire Sweet Home Volunteer Fire	41,718	0.117%	217		-	-	217	286	9,407		1,460 3,408	11,153 3,408	6,017	(896) (2,835)	5,121 (2,835)
1879134	Swifton Volunteer Fire	62,308	0.175%	324		- :	1,704	2,028	427	14,050		3,408 8,354	22,831	8,987	(4,930)	4,057
1879124	Swifton Volunteer Police	196	0.001%	1			476	477	1	44		566	611	28	(4)	24
1882134	Taylor Volunteer Fire	39,053	0.110%	203	-	-		203	268	8,806	-	7,223	16,297	5,633	(5,671)	(38)
1892924 1895334	Texarkana Volunteer Police Thornton Volunteer Fire	4,635 55,120	0.013% 0.155%	24 286	-	-	729 14,578	753 14,864	32 378	1,045 12,429	-	163 5,726	1,240 18,533	669 7.950	1,307 5.336	1,976 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 1908934	Tontitown Area Volunteer Fire Tontitown Volunteer Fire	112,020	0.315%	582	-	-	6,435 610	7,017 610	768	25,259	-	7,020 2,566	33,047 2,566	16,157	(3,977)	12,180 (64)
1908934	Tontitown Volunteer Fire Tontitown Volunteer Police	54.000	0.000%	281	-	-	11,735	12,016	370	12.176	-	2,566	2,566 15.253	7.789	(2,275)	(64) 5,514
1831734	Town Of St. Charles Volunteer	46,353	0.132%	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 1931334	Trumann Volunteer Police Tuckerman Volunteer Fire	9,467 122,063	0.027%	49 634	-	-	5,772 30,755	5,821 31,389	65 837	2,135 27,524	-	4,150 691	6,350 29,052	1,365 17,606	595 10,134	1,960 27,740
1931334	Tuckerman Volunteer Fire Tuckerman Volunteer Police	122,063	0.343%	99			30,755 675	31,389	130	4,286		315	4,731	2.741	10,134	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	2,439	4,445
1936434 1937234	Turtle Creek Volunteer Fire Tyronza Volunteer Fire	106,998	0.301% 0.247%	556 457	-	-	63,695 10.492	64,251 10.949	734 603	24,127 19.841	-	364	24,861 20.808	15,433 12.692	31,645 4.396	47,078 17.088
1937234	Tyronza Volunteer Fire Tyronza Volunteer Police	87,992 17.965	0.247%	457 93		- :	9,000	10,949	123	19,841 4.051		364	20,808 4.174	12,692 2.591	4,396 4.621	17,088 7.212
1938034	Umpire Volunteer Fire	29,200	0.082%	152			-	152	200	6,584	-	10,498	17,282	4,212	(4,311)	(99)

					Deferre	ed Outflows of Reso	urces			Defe	erred Inflows of Res	ources			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 Contributins and Proportionate Share of Contributions	Total Employer Pension Expense
1939934	Valley Springs Volunteer Fire	64,934	0.182%	337	investments	Assumptions	3,512	3.849	445	14,642	Assumptions	19,366	34,453	9,366	(4,130)	5,236
1939934	Van Buren Volunteer Police	23,524	0.182%	122		-	3,512	3,849	161	5,304		1,531	34,453 6,996	3,393	(4,130)	3,637
1942934	Vandervoort Rural Volunteer Fire	50,988	0.143%	265			3,717	265	350	11,497		5,982	17,829	7,354	(2,904)	4,450
1944534	Velvet Ridge Fire Protection District	61,189	0.172%	318			1,730	2,048	420	13,797		495	14,712	8,826	2,805	11,631
1952634	Vilonia Volunteer Fire	103.293	0.290%	537			10,578	11.115	708	23,291		15.828	39.827	14.899	(10,524)	4.375
1952624	Vilonia Volunteer Police	4,635	0.013%	24			571	595	32	1,045		9,704	10.781	669	(5,871)	(5,202)
1961534	Viola Volunteer Fire	42,261	0.119%	220			2,586	2,806	290	9,529		11,764	21,583	6,096	(2,721)	3,375
1982834	Wabbaseka Volunteer Fire	27,308	0.077%	142			645	787	187	6,158		4,154	10,499	3,939	(839)	3,100
1991734	Waldo Volunteer Fire	9,578	0.027%	50				50	66	2.160		11,553	13,779	1,382	(15,271)	(13,889)
1991724	Waldo Volunteer Police	9,271	0.026%	48			3,886	3,934	64	2,090		43	2,197	1,337	843	2,180
2002834	Waldron Volunteer Fire	79,573	0.224%	413				413	546	17,943		6,538	25,027	11,477	(4,148)	7,329
2011734	Walnut Ridge Volunteer Fire	55,820	0.157%	290				290	383	12,587		8,652	21,622	8,051	(5,272)	2,779
2011724	Walnut Ridge Volunteer Police	13,906	0.039%	72		-	641	713	95	3,136	-	8,590	11,821	2,006	(973)	1,033
2016834	Ward Volunteer Fire	51,414	0.144%	267	-		2,736	3,003	353	11,593		2,892	14,838	7,416	(625)	6,791
2016824	Ward Volunteer Police	23,563	0.066%	122	-	-	2,785	2,907	162	5,313	-	2,119	7,594	3,399	(84)	3,315
2021434	Warren Volunteer Fire	130,679	0.367%	679		-	3,255	3,934	896	29,467		29,229	59,592	18,849	(8,776)	10,073
2031134	Washington Volunteer Fire	46,549	0.131%	242	-		22,793	23,035	319	10,496		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	15,652	-	75,242	91,370	10,012	(14,753)	(4,741)
2036234	Wedington Volunteer Fire	126,312	0.355%	656			6,576	7,232	866	28,482		4,590	33,938	18,219	(3,832)	14,387
2041934	Weiner Volunteer Fire	65,012	0.183%	338			1,213	1,551	446	14,659		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	23,256		5,474	29,437	14,876	(666)	14,210
2049434	Wesley Volunteer Fire	37,082	0.104%	193			6,305	6,498	254	8,362		6,191	14,807	5,349	(3,393)	1,956
2050834	West Fork Volunteer Fire	148,795	0.418%	773		-		773	1,020	33,551	-	14,923	49,494	21,462	1,430	22,892
2050824	West Fork Volunteer Police	37,082	0.104%	193			1,394	1,587	254 350	8,362		5,120	13,736	5,349	1,846	7,195
2060524 2065634	West Memphis Volunteer Police West Point Volunteer Fire	50,988 27.812	0.143%	265 144		-	22,404	22,669 144	350 191	11,497 6.271		26 8.873	11,873 15.335	7,354 4.011	8,728 (4.870)	16,082 (859)
2065634	West Point Volunteer Fire West Pulaski Volunteer Fire	215,352	0.605%	1,119		-	34,258	35,377	1.477	48,559		8,873 37,454	15,335 87,490	31,061	6,933	37,994
2067234	Western Greene Co Fire	112,177	0.315%	583			34,230	583	769	25,295		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	22,088		0,703	22,760	14,129	6,529	20,658
2070234	Wheatley Volunteer Fire	37,469	0.105%	195			7,005	195	257	8,449		6,660	15,366	5,404	(6,936)	(1,532)
2070224	Wheatley Volunteer Police	37,403	0.000%	193				133	237	5,445			15,500	5,404	(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	(6,013)	6,768
2079634	White Bluff-Rye Hill Volunteer	111,058	0.312%	577			3,322	3,899	762	25,042		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	15,748		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	3,136			3,231	2,006	5,011	7,017
2083434	Whitehouse Volunteer Fire	78,957	0.222%	410		-	5,009	5,419	541	17,804	-	6,139	24,484	11,388	4,458	15,846
2085034	Wickes Rvfd #2	31,714	0.089%	165	-	-	6,340	6,505	217	7,151	-	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	Wilmot 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	11,645		2,733	14,732	7,449	(2,622)	4,827
2111334	Winchester Volunteer Fire	23,641	0.066%	123			4,096	4,219	162	5,331		4,535	10,028	3,410	6,112	9,522
2102434	Woodlawn Volunteer Fire	74,165	0.208%	385			7,278	7,663	509	16,723		2,380	19,612	10,697	435	11,132
2115634	Wright-Pastoria Volunteer Fire	46,353	0.130%	241	-	-	1,955	2,196	318	10,452	-	4,176	14,946	6,686	3,323	10,009
2119934	Wynne Volunteer Fire	64,279 308	0.181% 0.001%	334		-	1,808 974	2,142 976	441	14,494 69	-	801 2,773	15,736 2.844	9,271 44	98 83	9,369 127
2119924	Wynne Volunteer Police						9/4		-							
2129634 2139334	Y-City Volunteer Fire Yellville Volunteer Fire	46,006 69,994	0.129% 0.197%	239 364		-	423	239 787	315 480	10,374 15,783	-	2,017 10,476	12,706 26,739	6,636 10,096	(1,942) (4,816)	4,694 5.280
2139334	Zinc Volunteer Fire	50,720	0.197%	263			11,917	12.180	480	11,437		10,476	11,785	7,316	5,688	13.004
2143134	TOTAL	35,582,812	100.00%	\$ 184,856	\$ -	\$:	\$ 4,290,016	\$ 4,474,872	\$ 243,993		\$.	\$ 4,629,642	\$ 12,897,145	\$ 5,132,315	\$ (246,100)	\$ 4,886,215
	101712	33,302,012	100.0073	- 10-,330			+ -,250,010	+ +,-,-,5/2	+ 1-13,333	- 5,525,510		- 4,025,042	+ 11,007,140	- 3,132,313	+ (1-10,100)	+ -,000,213

		Foodonia	Schedule of Deferred inflows and Outflows							Sche	dule of Deferred Infl	lows and Outflows - Pro	oportionate Share of	Collective Amount	s		s	chedule of Deferred I	oflows and Outflows -	Employer Specific	Change in Proportion	1	
Employer ID	Employer	Employer Allocation Percentage	2021	2022	2023	2024	2025	Thereafter	Total	2021	2022	2023	2024	2025	Thereafter	Total	2021	2022	2023	2024	2025	Thereafter	Total
2170034 15034	101-Gamaliel Fpd #5 Alexander Volunteer Fire	0.261%	\$ (3,831) \$	5 (968) 5 5.122	\$ (7,637) \$ (496)	(3,075)	s -	s -	\$ (15,511) 8.811	\$ (6,050) \$ (1,224)	(3,957) \$	(8,020) \$ (1,624)	(3,075)	\$ -	s -	\$ (21,102) (4,272)	\$ 2,219 \$ 6,032	2,989 5 5.923	383 : 1.128	\$ -	s -	\$ -	\$ 5,591 13.083
15024	Alexander Volunteer Police	0.119%	9,471	9,974	(3,124)	(1,405)			14,916	(2,764)	(1,808)	(3,665)	(1,405)			(9,642)	12,235	11,782	541				24,558
10634 11634	Allison Sylamore Volunteer Fire Alma Volunteer Fire	0.099%	8,365 (2,691)	8,754 3,559	(1,758) (9,260)	(1,171) (4,333)			14,190 (12,725)	(2,305) (8,526)	(1,507) (5,576)	(3,054) (11,301)	(1,171) (4,333)			(8,037) (29,736)	10,670 5,835	10,261 9,135	1,296 2,041				22,227 17,011
19534	Alpena Volunteer Fire	0.169%	17,788	19,123	2,014	(1,988)		-	36,937	(3,912)	(2,559)	(5,186)	(1,988)			(13,645)	21,700	21,682	7,200				50,582
24834 24824	Altheimer Volunteer Fire Altheimer Volunteer Police	0.039%	(1,164)	(836) (412)	(1,251) (566)	(458)			(3,709)	(900)	(589)	(1,194)	(458)			(3,141)	(264) (371)	(247) (412)	(57) (566)				(568) (1,349)
20534	Altus Volunteer Fire	0.210%	(278)	687	(5,482)	(2,470)		-	(7,543)	(4,861)	(3,179)	(6,442)	(2,470)			(16,952)	4,583	3,866	960				9,409
20524 30234	Altus Volunteer Police Amity Volunteer Fire	0.000%	(4,204) (7,553)	(2,781) (4,324)	(37) (6,644)	(2,455)			(7,022) (20,976)	(4,831)	(3,159)	(6,402)	(2,455)			(16,847)	(4,204) (2,722)	(2,781) (1,165)	(37) (242)				(7,022) (4,129)
30224 31034	Amity Volunteer Police Antioch Volunteer Fire	0.013%	(383)	(270)	(414)	(153)		-	(1,220)	(303)	(197)	(400)	(153)			(1,053)	(80)	(73)	(14)				(167)
34534	Appleton Rural Volunteer Fire	0.206% 0.156%	(11,456) (12,956)	(6,617) (12,113)	(3,809) (6,189)	(2,429) (1,834)			(24,311) (33,092)	(4,780) (3,607)	(3,126) (2,360)	(6,336) (4,782)	(2,429) (1,834)			(16,671) (12,583)	(6,676) (9,349)	(3,491) (9,753)	2,527 (1,407)				(7,640) (20,509)
36134 41834	Arch Street Fpd #16 Arkadelphia Volunteer Fire	0.173%	(5,607) (7,113)	1,216 (4,718)	(6,450) (3,783)	(2,043) (1,839)			(12,884) (17,453)	(4,019) (3,617)	(2,629) (2,366)	(5,329) (4,795)	(2,043) (1,839)			(14,020) (12,617)	(1,588) (3,496)	3,845 (2,352)	(1,121) 1,012				1,136 (4,836)
50734	Arkansas City Volunteer Fire	0.159%	(1,257)	238	(2,525)	(1,876)			(5,420)	(3,690)	(2,414)	(4,892)	(1,876)			(12,872)	2,433	2,652	2,367				7,452
64734 64724	Ash Flat Volunteer Fire Ash Flat Volunteer Police	0.146%	(14,047) (1,214)	(7,163) (1,920)	(6,938) (3,098)	(1,717) (928)			(29,865) (7,160)	(3,379) (1,826)	(2,210) (1,194)	(4,478) (2,421)	(1,717) (928)			(11,784)	(10,668) 612	(4,953) (726)	(2,460) (677)				(18,081) (791)
60434	Ashdown Volunteer Fire	0.274%	(7,824)	(4,003)	(8,161)	(3,222)			(23,210)	(6,339)	(4,146)	(8,403)	(3,222)			(6,369) (22,110)	(1,485)	143	242				(1,100)
60424 70134	Ashdown Volunteer Police Atkins Volunteer Fire	0.078%	1,015 (8,736)	808 (6,794)	(2,527) (10,486)	(914) (3,684)			(1,618) (29,700)	(1,799) (7,248)	(1,177) (4,740)	(2,384) (9,607)	(914) (3,684)			(6,274) (25,279)	2,814 (1,488)	1,985 (2,054)	(143) (879)				4,656 (4,421)
70124	Atkins Volunteer Police	0.039%	(1,789)	(2,130)	(1,246)	(460)			(5,625)	(907)	(592)	(1,200)	(460)			(3,159)	(882)	(1,538)	(46) (616)				(2,466) (6,728)
80934 82534	Augusta Volunteer Fire Austin Volunteer Fire	0.267%	(8,674)	(7,679) (9.057)	(8,822)	(3,147)			(28,322) (25,361)	(6,192) (4,044)	(4,049)	(8,206)	(3,147)			(21,594) (14,108)	(2,482)	(3,630)	(616)				(6,728) (11,253)
83334	Avoca Volunteer Fire	0.279%	3,821	5,320	(5,310)	(3,281)			550	(6,455)	(4,222)	(8,556)	(3,281)			(22,514)	10,276	(6,411) 9,542	(3,472) 3,246				(11,253) 23,064
90634 90624	Bald Knob Volunteer Fire Bald Knob Volunteer Police	0.272%	(8,297) (4,210)	(4,690) (2,648)	(8,742)	(3,207)			(24,936) (6,858)	(6,310)	(4,126) (5)	(8,363)	(3,207)			(22,006) (27)	(1,987) (4,202)	(564) (2,643)	(379) 14				(2,930) (6,831)
100734	Barling Volunteer Fire	0.235%	(787)	(3,120)	(6,462)	(2,767)		-	(13,136)	(5,444)	(3,561)	(7,216)	(2,767)			(18,988)	4,657	441	754				5,852
100724 107434	Barling Volunteer Police Barton-Lexa Fire Department, Inc.	0.140%	8,319 (13,229)	9,289 (5,468)	(1,687) (18,717)	(1,647) (7,640)			14,274 (45,054)	(3,240) (15,032)	(2,119) (9,831)	(4,295) (19,924)	(1,647) (7,640)			(11,301) (52,427)	11,559 1,803	11,408 4,363	2,608 1,207				25,575 7,373
110434 110424	Batesville Volunteer Fire Batesville Volunteer Police	0.144%	(8,938) 1,241	(9,845)	(6,893) (6,080)	(1,692)			(27,368)	(3,327)	(2,177)	(4,412) (6,409)	(1,692)			(11,608) (16,864)	(5,611) 6,077	(7,668)	(2,481) 329				(15,760) 9,635
112034	Bauxite Volunteer Fire	0.167%	13,935	14,829	(3,591)	(1,972)			23,201	(3,879)	(2,537)	(5,142)	(1,972)			(13,530)	17,814	3,229 17,366	1,551				36,731
112024	Bauxite Volunteer Police Bay Village Volunteer Fire	0.051%	(3,073)	(3,933)	(1,740) (830)	(605)			(9,351)	(1,190)	(778)	(1,577)	(605)			(4,150)	(1,883)	(3,155)	(163)				(5,201) (333)
122834 120134	Bay Vollage Volunteer Fire Bay Volunteer Fire	0.026%	(760) (10,779)	(542) (9,443)	(9,695)	(307) (2,882)			(2,439)	(604) (5,671)	(395)	(800) (7,516)	(307)			(2,106) (19,778)	(156) (5,108)	(147) (5,734) 2,734	(30) (2,179)				(13,021) 6,741
120124 405734	Bay Volunteer Police Bdr Fd#1	0.052%	2,299 (22,949)	1,952 (16,515)	(1,072)	(607) (7.845)			2,572 (68.576)	(1,196)	(782) (10.096)	(1,584) (20.461)	(607) (7.845)	-		(4,169) (53.838)	3,495 (7.513)	2,734	512 (806)				6,741 (14.738)
130934	Bearden Volunteer Fire	0.143%	1,599	1,351	(2,261)	(1,681)			(992)	(3,308)	(2,164)	(4,385)	(1,681)			(11,538)	4,907	3,515	2,124				10,546
128734 126034	Beaver Lake Volunteer Fire Beaverfork Volunteer Fire	0.278%	(1,909) (5,976)	(5,503) (2,271)	(8,015) (4,187)	(3,280) (2,020)			(18,707) (14,454)	(6,453) (3,974)	(4,220) (2,600)	(8,553) (5,269)	(3,280) (2,020)			(22,506) (13,863)	4,544 (2,002)	(1,283) 329	538 1,082				3,799 (591)
134134	Bee Branch Volunteer Fire	0.120%	(4,975)	(4,149)	(4,297)	(1,412)			(14,833)	(2,776)	(1,817)	(3,682)	(1,412)			(9,687)	(2,199)	(2,332)	(615)				(5.146)
131734 140634	Beebe Volunteer Fire Bella Vista Volunteer Fire	0.312%	(4,084)	(6,455) (2,687)	(9,383)	(3,669)			(23,591)	(7,221)	(4,722)	(9,570)	(3,669)			(25,182)	3,137 (3.540)	(1,733)	187				1,591
139234	Belleville Volunteer Fire	0.156%	(7,483)	(8,147)	(6,199)	(1,841)			(23,670)	(3,622)	(2,369)	(4,802)	(1,841)			(12,634)	(3,861)	(5,778)	(1,397)				(11,036)
150324 160034	Benton Volunteer Police Bentonville Volunteer Fire	0.026% 0.038%	2,697 2,176	2,862 2,478	296 (204)	(307) (445)			5,548 4,005	(604) (875)	(395) (573)	(800) (1,160)	(307) (445)			(2,106) (3,053)	3,301 3,051	3,257 3,051	1,096 956				7,654 7,058 4,867
160024	Bentonville Volunteer Police	0.026%	1,924	1,974	(830)	(307)			2,761	(604)	(395)	(800)	(307)			(2,106)	2,528	2,369	(30)				4,867
162734 170834	Bergman Volunteer Fire Association Bernville Volunteer Fire	0.091%	(9,938)	(7,491) (7.382)	(3,489)	(1,074)			(21,992) (23.836)	(2,112) (4,285)	(1,382)	(2,801)	(1,074)			(7,369) (14,943)	(7,826) (4.164)	(6,109) (4,580)	(688) (149)				(14,623)
170824	Bernyville Volunteer Police	0.015%	479	(139)	(386)	(174)		-	(220)	(342)	(224)	(453)	(174)			(1,193)	821	85	67				973
168634 168624	Bethel Heights Volunteer Fire Bethel Heights Volunteer Police	0.155%	(3,921)	(1,188) 966	(3,796) (272)	(1,830) (289)			(10,735) 426	(3,600)	(2,354) (372)	(4,772) (753)	(1,830) (289)			(12,556) (1,983)	(321) 590	1,166 1,338	976 481				1,821 2,409
169434 172434	Bethesda Area Volunteer Fire Big Creek Volunteer Fire	0.182%	(6,669) (3,945)	(5,981) (1,773)	(7,051) (4,838)	(2,149) (1,995)		-	(21,850) (12,551)	(4,230) (3,924)	(2,766) (2,567)	(5,605) (5,202)	(2,149) (1,995)			(14,750) (13,688)	(2,439)	(3,215) 794	(1,446) 364				(7,100) 1,137
164334	Bigelow Volunteer Fire	0.078%	(4,774)	(3,388)	(3,094)	(921)			(12,177)	(1,811)	(1,185)	(2,401)	(921)			(6,318)	(2,963)	(2,203)	(693)				(5,859)
171634 173234	Bigger-Reyno Volunteer Fire Biscoe Volunteer Fire	0.194%	(6,249) 1,055	(9,472) 1,985	(8,048) (1,486)	(2,289) (1,243)			(26,058) 311	(4,503) (2,445)	(2,945) (1,599)	(5,969) (3,241)	(2,289) (1,243)			(15,706) (8,528)	(1,746) 3,500	(6,527) 3,584	(2,079) 1,755				(10,352) 8,839
173234	Bismarck Fire Pro Association	0.106%	1,055 2,867	3,247	(3,259)	(2,276)			579	(4,477)	(2,929)	(5,936)	(2,276)			(8,528) (15,618)	3,500 7,344	5,584 6,176	2,677				8,839 16,197
175924 185634	Black Rock Volunteer Police Bonanza Volunteer Fire	0.012%	(481) 2,980	(381) 411	(429) (7,612)	(143) (3,217)			(1,434) (7,438)	(283) (6,328)	(184) (4,140)	(374) (8,390)	(143) (3,217)			(984) (22,075)	(198) 9,308	(197) 4,551	(55) 778				(450) 14,637
189934	Bono Fid Volunteer Fire	0.300%	(7,129)	(7,132)	(9,069)	(3,531)			(26,861)	(6,951)	(4,544)	(9,210)	(3,531)			(24,236)	(178)	(2.588)	141				(2.625)
188024 190234	Bono Volunteer Police Booneville Volunteer Fire	0.026%	(2,869) (3,347)	(4,055) (1,327)	(1,973) (4,399)	(307) (1,859)			(9,204) (10,932)	(604) (3,658)	(395) (2,392)	(800) (4,849)	(307) (1,859)			(2,106) (12,758)	(2,265) 311	(3,660) 1,065	(1,173) 450				(7,098) 1,826
194534	Boston Mountain Volunteer Fire	0.194%	(17,126)	(16,039)	(10,067)	(2,289)			(45,521)	(4,503)	(2.945)	(5,969)	(2,289)			(15,706)	(12,623)	(13.094)	(4,098)				(29,815)
199634 199624	Bradford Volunteer Fire Bradford Volunteer Police	0.229%	(11,904) 3,332	(9,852) 5.050	(8,143)	(2,702)			(32,601) 7.343	(5,316) (1,186)	(3,477)	(7,046) (1.574)	(2,702)			(18,541) (4,141)	(6,588) 4.518	(6,375) 5,827	(1,097) 1,139				(14,060) 11,484
201134	Bradley County Rural Volunteer Fire	0.116%	100	(4,441)	(4,435)	(1,360)			(10,136)	(2,677)	(1,751)	(3,548)	(1,360)			(9,336)	2,777	(2,690)	(887)				(800)
200334 200324	Bradley Volunteer Fire Bradley Volunteer Police	0.117%	582 (480)	1,287 (2,307)	(3,737) (1,431)	(1,381)			(3,249) (4,525)	(2,717) (604)	(1,777) (395)	(3,601)	(1,381)			(9,476) (2,106)	3,299 124	3,064 (1,912)	(136) (631)				6,227 (2,419)
209734 209724	Brinkley Volunteer Fire Brinkley Volunteer Police	0.157%	(1,893)	232 (542)	(3,907) (830)	(1,844) (307)			(7,412) (2,439)	(3,627)	(2,373)	(4,809)	(1,844) (307)			(12,653) (2,106)	1,734	2,605 (147)	902 (30)				5,241 (333)
209724 206234	Brinkley Volunteer Police Brookland Fire Protection District	0.026%	(760) (2.670)	(542)	(830) (11,974)	(4.486)			(2,439)	(604) (8,828)	(395) (5,773)	(800)	(307)			(2,106)	(156) 6.158	(147) 3,250	(273)				9.135
212724	Brookland Volunteer Police	0.027%	(4,393)	(4,666)	(1,425)	(324)			(10,808)	(636)	(416)	(844)	(324)			(2,220)	(3,757)	(4,250)	(581)				(8,588)
217834 219424	Bruno Fire Protection District Bryant Volunteer Police	0.218%	(8,515) (1,305)	(6,725) (439)	(7,661) (2,768)	(2,567) (1,227)			(25,468) (5,739)	(5,052) (2,415)	(3,304) (1,580)	(6,696) (3,201)	(2,567)			(17,619) (8,423)	(3,463) 1,110	(3,421) 1,141	(965) 433				(7,849) 2,684
222434	Buena Vista Volunteer Fire	0.052%	(2,241)	(1,081)	(1,661)	(614)			(5,597)	(1,207)	(790)	(1,601)	(614)			(4,212)	(1,034)	(291)	(60)				(1,385)
224034 228334	Buford Volunteer Fire Bull Shoals Volunteer Fire	0.195%	(21,198) (4,448)	(19,239) (21)	(9,055) (6,230)	(2,301)			(51,793) (13,000)	(4,529) (4,529)	(2,962)	(6,002) (6,002)	(2,301)			(15,794) (15,794)	(16,669) 81	(16,277) 2,941	(3,053)				(35,999) 2,794
228324 235634	Bull Shoals Volunteer Police Burnt Ridge Volunteer Fire	0.025%	(4,448) (283) (1,422)	(21) 573 189	(847)	(2,301) (294) (1,391)			(851)	(4,529) (579) (2,737)	(378)	(767)	(294) (1.391)			(2,018)	296 1.315	2,941 951 1,979	(228) (80) (87)				2,794 1,167 3,207
238034	Butterfield Volunteer Fire	0.401%	(2,662)	361	(11,055)	(4,723)			(18,079)	(9,294)	(6,078)	(12,318)	(4,723)			(32,413)	6,632	6,439	1,263				14,334
258534 268234	Cabot Volunteer Fire Caddo Valley Volunteer Fire	0.065%	(8,576) (3,810)	(7,912) (1,863)	(3,919) (6,284)	(767) (2,304)			(21,174) (14,261)	(1,510) (4,533)	(987) (2,965)	(2,001) (6,009)	(767) (2,304)			(5,265) (15,811)	(7,066) 723	(6,925) 1,102	(1,918) (275)				(15,909) 1,550
268224	Caddo Valley Volunteer Police	0.154%	3,119	4,963	(4,437)	(1,818)			1,827	(3,578)	(2,340)	(4,742)	(1,818)			(12,478)	6,697	7,303	305				14.305
270434 269034	Cairo Volunteer Fire Caldwell Volunteer Fire	0.104%	(1,223) (17,364)	1,777	(1,666)	(1,227)			(2,339) (47,148)	(2,415)	(1,580)	(3,201)	(1,227)			(8,423)	1,192	3,357 (14.539)	1,535				6,084
273934	Calico Rock Volunteer Fire	0.111%	(23,620)	(21,827)	(9,494)	(1,311)			(56,252)	(2,579)	(1,687)	(3,418)	(1,311)			(8,995)	(21,041)	(20,140)	(6,076)				(33,496) (47,257)
276334 279834	Callon Volunteer Fire Calvert Township Volunteer Fire	0.186%	(5,286) (4,520)	(3,772)	(6,403) (4,307)	(2,197) (1,381)			(17,658) (13,099)	(4,321) (2,717)	(2,827) (1,777)	(5,729) (3,601)	(2,197) (1,381)			(15,074) (9,476)	(965) (1,803)	(945) (1,114)	(674) (706)				(2,584) (3,623)
277134	Camden Volunteer Fire	0.052%	(2,261)	(1,080)	(1,663)	(614)			(5,618)	(1,207)	(790)	(1,601)	(614)			(4,212)	(1,054)	(290)	(62)				(1,406)
285224 284434	Cammack Village Volunteer Police Camp Volunteer Fire	0.038%	(3,354)	(2,379)	(1,257)	(451) (1.679)			(7,441) (11.615)	(889)	(581) (2.160)	(1,177)	(451) (1.679)			(3,098)	(2,465)	(1,798) (491)	(80) 380				(4,343)
286034	Cane Creek Volunteer Fire	0.143%	(6,371)	(3,033)	(4,575)	(1,681)			(15,660)	(3,308)	(2,164)	(4,385)	(1,681)			(11,538)	(3,063)	(869)	(190)				(4,122)
287934	Capps-Batavia Volunteer Fire	0.276%	582	(144)	(6,913)	(3,248)			(9,723)	(6.390)	(4,179)	(8,470)	(3,248)			(22,287)	6,972	4,035	1,557				12,564 (5,017)
288734 298434	Caraway Volunteer Fire Carlisle Volunteer Fire	0.214% 0.247%	(7,210) (14,031)	(5,450) (14,743)	(7,108) (9,752)	(2,516) (2,913)			(22,284) (41,439)	(4,951) (5,730)	(3,238) (3,748)	(6,562) (7,596)	(2,516) (2,913)			(17,267) (19,987)	(2,259) (8,301)	(2,212) (10,995)	(546) (2,156)				(21,452)
305034 308534	Carthage Volunteer Fire Cash Volunteer Fire	0.039%	(2,542) (3,318)	(2,188)	(1,245) (1,506)	(460) (727)			(6,435) (5,513)	(907) (1,433)	(592) (936)	(1,200) (1,897)	(460) (727)			(3,159) (4,993)	(1,635) (1,885)	(1,596) 974	(45) 391				(3,276)
309334	Cave City Volunteer Fire	0.298%	(15,557)	(12,947)	(11,340)	(3,507)			(43,351)	(6,902)	(4,513)	(9,147)	(3,507)			(24,069)	(8,655)	(8,434)	(2,193)				(19,282)
309324 310734	Cave City Volunteer Police Cave Springs Volunteer Fire	0.092%	7,971 (6,103)	8,304 (5,427)	(1,161) (8,439)	(1,080) (3,507)			14,034 (23,476)	(2,127) (6,902)	(1,390) (4,513)	(2,818) (9,147)	(1,080) (3,507)			(7,415) (24,069)	10,098 799	9,694 (914)	1,657 708				21,449 593
310724	Cave Springs Volunteer Police	0.052%	(3,645)	(2,394)	(1,683)	(609)			(8,331)	(1.196)	(783)	(1,587)	(609)			(4,175)	(2.449)	(1.611)	(96)				(4.156)
316634 315834	Center Grove Volunteer Fire	0.168%	(7,411)	(1,443) (3,654)	(2,513)	(1,975)		-	(13,342)	(3,888) (2,112)	(2,542)	(5,152) (2,801)	(1,975)			(13,557)	(3,523) (3,671)	1,099 (2,272)	2,639				215 (6,645)
315834 318234	Center Volunteer Fire Centerton Volunteer Fire	0.091%	(5,783) (13,015)	(3,654) (8,354)	(3,503) (4,355)	(1,074) (1,367)			(14,014) (27,091)	(2,688)	(1,382) (1,759)	(3,565)	(1,074) (1,367)			(7,369) (9,379)	(10,327)	(6,595)	(702) (790)				(6,645) (17,712)
318224 319034	Centerton Volunteer Police Central City Volunteer Fire	0.079%	2,989 2,297	2,791 2.608	(1,862)	(935)		-	2,983 4.378	(1,838)	(1,203) (579)	(2,438)	(935) (450)			(6,414)	4,827	(6,595) 3,994	576				(17,712) 9,397
319024	Central City Volunteer Fire Central City Volunteer Police	0.013%	1,390	1,496	(77) 187	(450) (153)			2,920	(885)	(197)	(400)	(450) (153)			(1,053)	1,693	3,187 1,693	1,097 587				7,466 3,973
323934	Chambersville Volunteer Fire	0.079%	(2,235)	(1,569)	(2,483)	(926)			(7,213)	(1,823)	(1,191)	(2,414)	(926)	-		(6,354)	(412)	(378)	(69)				(859) 1,711
327134 330134	Charleston Volunteer Fire Charlotte Volunteer Fire	0.210%	(4,257) (6,342) 4,158	(2,480) (5,069) 4,439	(6,078) (3,569) 430	(2,478) (1,518)			(15,293) (16,498)	(4,875) (2,985)	(3,189)	(6,462) (3,958)	(2,478) (1,518)			(17,004) (10,414)	618 (3,357)	709 (3,116) 5,046	384 389				1,711 (6,084) 11,793
333634	Cherokee Village Volunteer Fire	0.040%	4,158	4,439	430	(472)			8,555	(929)	(607)	(1,230)	(472)			(3,238)	5,087	5,046	1,660				11,793

		Feedows	Schedule of Deferred inflows and Outflows								edule of Deferred Infl	lows and Outflows - Pr	oportionate Share of 0	Collective Amount	s	Schedule of Deferred inflows and Outflows - Employer Specific Change in Proportion							
Employer ID	Employer	Allocation Percentage	2021	2022	2023	2024	2025	Thereafter	Total	2021	2022	2023	2024	2025	Thereafter	Total	2021	2022	2023	2024	2025	Thereafter	Total
333624 337834	Cherokee Village Volunteer Police	0.080%	(3,359)	(2,099)	(3,072)	(940)			(9,470)	(1,850)	(1,209)	(2,451)	(940)			(6,450)	(1,509)	(890)	(621)	-		-	(3,020)
334434	Cherry Hill Volunteer Fire Cherry Valley Volunteer Fire	0.129%	(3,314)	(4,601)	(4,167) (2,909)	(1,524) (1,073)			(6,394) (11,897)	(2,111)	(1,961) (1,380)	(3,975) (2,798)	(1,524) (1,073)			(10,460) (7,362)	2,515 (1,203)	1,743 (3,221)	(192) (111)				4,066 (4,535)
334424 338734	Cherry Valley Volunteer Police Chidester Volunteer Fire	0.013%	1,371 (1,424)	1,475	157 (4,236)	(153) (1,995)	-	-	2,850 (7,663)	(303)	(197) (2,567)	(400) (5,202)	(153) (1,995)			(1,053) (13,688)	1,674 2,500	1,672 2,559	557	-	-	-	3,903 6,025
339534	Chimes Volunteer Fire	0.169%	(5,986)	(5,305)	(5,969)	(1.995)			(19,255)	(3,924)	(2,567)	(5,202)	(1,995)			(13,688)	(2,062)	(2,738)	(767)				(5,567)
341734	Choctaw Volunteer Fire	0.219%	(12,338)	(9,040)	(8,897)	(2,583)	-	-	(32,858)	(5,081)	(3,324)	(6,736)	(2,583)			(17,724)	(7,257)	(5,716)	(2,161)	-	-	-	(15,134)
344134 348434	Cincinnati Volunteer Fire Clarendon Volunteer Fire	0.157%	(1,419) (4,813)	(1,467)	(4,404) (4,443)	(1,844) (2,003)			(9,134) (15,200)	(3,627) (3,943)	(2,373) (2,578)	(4,809) (5,225)	(1,844) (2,003)			(12,653) (13,749)	2,208 (870)	906 (1,363)	405 782		-		3,519 (1,451)
357334	Clarksville Volunteer Fire	0.360%	(1,667)	2,794 (1,274)	(7,633)	(4,240)			(10.746)	(8,342)	(5,456)	(11,057)	(4,240)			(29,095)	6,675	8,250 (1,274)	3,424				18.349
357324 368934	Clarksville Volunteer Police Clinton Volunteer Fire	0.000%	(650) (11,197)	(1,274) (8,033)	(10,180)	(3,538)			(1,924) (32,948)	(6,960)	(4,553)	(9,227)	(3,538)			(24,278)	(650) (4,237)	(1,274)	(953)				(1,924) (8,670)
375134	Coal Hill Volunteer Fire	0.130%	(7,277)	(5,424)	(4,153)	(1,534)			(18,388)	(3,020)	(1,974)	(4,001)	(1,534)			(10,529)	(4,257)	(3,450)	(152)	-			(7,859)
375124 371934	Coal Hill Volunteer Police Collegeville Volunteer Fire	0.013%	(3,851)	(2,946) 914	(415) (8,524)	(153) (3,978)			(7,365) (15,507)	(303) (7,826)	(197) (5,119)	(400) (10,374)	(153) (3,978)		-	(1,053) (27,297)	(3,548) 3,907	(2,749) 6,033	(15) 1,850	-		-	(6,312) 11,790
374334	Colt Volunteer Fire	0.182%	6,593	10,196	(1,229)	(2,148)			13,412	(4,227)	(2,764)	(5,602)	(2.148)			(14,741)	10,820	12.960	4,373				28,153
380834 383234	Compton Volunteer Fire Assoc Conway County Volunteer Fire	0.102%	(9,966) (113.989)	(9,052) (92,378)	(5,197) (70,728)	(1,207) (22,549)			(25,422)	(2,376) (44,354)	(1,553) (29,021)	(3,148)	(1,207) (22,549)			(8,284)	(7,590) (69.635)	(7,499) (63,357)	(2,049)	-			(17,138) (144.894)
383234 379434	Contempt Volunteer Fire	0.117%	(7,021)	(6,023)	(4,979)	(1,377) (1,837)			(19,400)	(2,709)	(1,772)	(3,591)	(22,549)			(9,449)	(69,635) (4,312)	(4,251)	(11,902)				(144,894) (9,951) (34,513)
386734 387534	Cord Volunteer Fire Corning Volunteer Fire	0.156%	(18,069) (12,581)	(17,416) (11,687)	(9,800) (9,006)	(1,837) (2,441)			(47,122) (35,715)	(3,616) (4,802)	(2,364) (3,141)	(4,792) (6,366)	(1,837) (2,441)			(12,609) (16,750)	(14,453) (7,779)	(15,052) (8,546)	(5,008) (2,640)	-			(34,513) (18,965)
397234	Cotter Volunteer Fire	0.131%	(5,360)	(4,717)	(1,291)	(1,547)			(12,915)	(3,043)	(1.991)	(4,035)	(1,547)			(10,616)	(2,317)	(2,726)	2,744				(2,299)
397224	Cotter Volunteer Police	0.012%	(476)	(369)	(428)	(143)			(1,416)	(283) (2,712)	(184) (1,774)	(374)	(143)			(984)	(193) 1,151	(185) 1,671	(54)	-			(432) 2,644
398034 406534	Cotter/Gassville Rural Volunteer Fire Cotton Plant Volunteer Fire	0.117%	(1,561) (1,911)	(103) 573	(3,773) (1,056)	(1,378) (601)			(6,815) (2,995)	(2,712)	(1,774)	(1,567)	(1,378) (601)			(9,459) (4,124)	1,151 (728)	1,6/1	(178) 511				1,129
406524	Cotton Plant Volunteer Police	0.000%	(16)	(17)	(27)				(60)								(16)	(17)	(27)	-			(60)
407334 408134	Cottonwood Rural Fire Assoc County Line Volunteer Fire Ass	0.167% 0.180%	(10,695) (6,327)	(4,164) (4,055)	(6,002) (5,878)	(1,970) (2,122)			(22,831) (18,382)	(3,877) (4,178)	(2,535) (2,731)	(5,139) (5,535)	(1,970) (2,122)			(13,521) (14,566)	(6,818) (2,149)	(1,629) (1,324)	(863) (343)				(9,310) (3,816)
411134	Cove Rural Volunteer Fire	0.131%	(9,052)	(3,992)	(4,195)	(1,541)	-	-	(18,780)	(3,031)	(1,983)	(4,018)	(1,541)			(10,573)	(6,021)	(2,009)	(177)	-	-	-	(8.207)
417034 427834	Crawfordsville Volunteer Fire Crossett Volunteer Fire	0.120%	(15,565)	(13,823)	(4,281) (850)	(1,418) (293)		-	(35,087)	(2,789) (575)	(1,825) (377)	(3,698) (764)	(1,418) (293)			(9,730) (2,009)	(12,776)	(11,998) (304)	(583)	-			(25,357) (703)
427824	Crossett Volunteer Police	0.013%	(2,151)	(2,033)	(1,012)	(153)			(5,349)	(303)	(197)	(400)	(153)			(1,053)	(1,848)	(1.836)	(612)	-			(4,296)
425134 428634	Crow Mountain Fire Protection District Crystal Fire Protection District	0.336%	(8,546) (11,926)	(5,877) (6,697)	(7,293) (7,869)	(3,956)			(25,672) (28,933)	(7,785) (4,802)	(5,091) (3,141)	(10,317) (6,366)	(3,956)			(27,149) (16,750)	(761) (7,124)	(786) (3,556)	3,024 (1,503)				1,477 (12,183)
430834	Curtis Rural Volunteer Fire Dalton Volunteer Fire	0.026%	(6,708) (5,374)	(3,604) (5,115)	(1,418) (5,814)	(307) (2,148)			(12,037) (18,451)	(604) (4,227)	(3,742) (395) (2,764)	(800) (5,602)	(307)			(2,106) (14,741)	(6,104) (1,147)	(3,209) (2,351)	(618) (212)	-			(9,931) (3,710)
433234 434034	Dalton Volunteer Fire Damascus Volunteer Fire	0.182%	(5,374)	(5,115) (754)	(5,814)	(2,148)			(18,451)	(4,227)	(2,764)	(5,602)	(2,148)		-	(14,741) (9.476)	(1,147) 1.012	(2,351)	(212) 436	-		-	(3,710) 2.471
446434	Danville Volunteer Fire	0.237%	(9,954)	(7,887)	(8,069)	(2,787)			(28,697)	(5,485)	(3,587)	(7,269)	(2,787)			(19,128)	(4,469)	(4,300)	(800)				(9,569)
455334 455324	Dardanelle Volunteer Fire Dardanelle Volunteer Police	0.222%	(8,064) 1,243	(5,398) 1,344	(6,496) (53)	(2,612) (153)		-	(22,570) 2,381	(5,140) (303)	(3,361) (197)	(6,813) (400)	(2,612) (153)		-	(17,926) (1,053)	(2,924) 1,546	(2,037) 1,541	317	-		-	(4,644) 3,434
476634	De Queen Volunteer Fire	0.248%	(11,422)	(8,633)	(9,062)	(2.916)			(32,033)	(5,739)	(3,753)	(7,606)	(2,916)			(20,014)	(5.683)	(4.880)	(1,456)				(12,019)
463434 466934	Deann Volunteer Fire Decatur Volunteer Fire	0.091%	(3,641)	(152) (2.679)	(2,348)	(1,074)			(7,215) (14,950)	(2,112)	(1,382) (2.174)	(2,801)	(1,074)			(7,369) (11.591)	(1,529)	1,230	453 436	-			154 (3.359)
466934 466924	Decatur Volunteer Fire Decatur Volunteer Police	0.143%	(6,613) 4,299	(2,679) 2,202	(2,893)	(1,689) (1,084)			(14,950) 2,524	(3,323) (2,134)	(2,174) (1,395)	(4,405) (2,828)	(1,689)			(11,591) (7,441)	(3,290) 6,433	(505) 3,597					(3,359) 9,965
468534	Deer Volunteer Fire	0.107%	(3,492)	(1,793)	(3,268)	(1,264)			(9,817)	(2,489)	(1,627)	(3,298)	(1,264)			(8,678)	(1,003)	(166)	(65) 30	-			(1,139)
471534 481234	Delaware Volunteer Fire Dermott Volunteer Fire	0.234% 0.250%	(8,966) (2,540)	(6,185) 2,053	(7,478) (7,192)	(2,760)			(25,389) (10,626)	(5,433) (5,799)	(3,552)	(7,199) (7,686)	(2,760)			(18,944) (20,225)	(3,533) 3,259	(2,633) 5,846	(279) 494				(6,445) 9,599
485534	Des Arc Volunteer Fire	0.222%	(6,147)	(4,240)	(6,493)	(2,610)			(19,490)	(5,134)	(3,358)	(6,806)	(2,610)			(17,908)	(1,013)	(882)	313				(1,582)
485524 487134	Des Arc Volunteer Police Desha Volunteer Fire	0.078%	5,737 (3,980)	5,838 (2,915)	(2,491) (5,075)	(921) (2,319)			8,163 (14,289)	(1,811) (4,564)	(1,185) (2,985)	(2,401) (6,049)	(921) (2,319)		-	(6,318) (15,917)	7,548 584	7,023	(90) 974	-		-	14,481 1,628
486334	Devalls Bluff Volunteer Fire	0.152%	(1.218)	(7,140)	(4,480)	(1,795)			(14,633)	(3,533)	(2,310)	(4,682)	(1,795)			(12,320)	2,315	(4,830)	202				(2,313)
486324 496034	Devalls Bluff Volunteer Police Dewitt Volunteer Fire	0.000%	(449) (5,370)	(572) (3,400)	(565) (7,466)	(2,769)			(1,586) (19,005)	(5,449)	(3,564)	(7,222)	(2,769)			(19,004)	(449)	(572) 164	(565) (244)	-			(1,586)
501034	Diaz Volunteer Fire	0.169%	(2,333)	(1,978)	(6,544)	(1,988)			(12,843)	(3,912)	(2,559)	(5,186)	(1,988)			(13,645)	1,579	581	(1,358)				802
501024 502924	Diaz Volunteer Police Dierks Volunteer Police	0.038%	(1,940) 2,646	(2,267) 3,718	(1,261)	(450) (610)			(5,918) 5,250	(885) (1,199)	(579) (785)	(1,174) (1,590)	(450) (610)			(3,088) (4,184)	(1,055) 3,845	(1,688) 4,503	(87) 1,086	-			(2,830) 9,434
503734	Diens Volunteer Police District 7 Crawford Co. Volunt	0.168%	(6,132)	(5,975)	(4,878)	(1,974)			(18,959)	(3,885)	(2,540)	(5,149)	(1,974)			(13,548)	(2,247)	(3,435)	271				(5,411)
504534	Dodd Mountain Volunteer Fire	0.116%	(8,495)	(7,434)	(4,978)	(1,363)			(22,270)	(2,681)	(1,754)	(3,554)	(1,363)			(9,352)	(5,814)	(5,680)	(1,424)	-			(12,918)
516934 516924	Dover Volunteer Fire Dover Volunteer Police Dumas Volunteer Fire	0.160% 0.013% 0.234%	(10,695) (5,028) (8,100)	(9,049) (4,280)	(6,296) (2,202)	(1,879) (153)			(27,919) (11,663) (24,388)	(3,698) (303) (5,429)	(2,419) (197) (3,551)	(4,902) (400)	(1,879) (153)			(12,898) (1,053) (18,935)	(6,997) (4,725)	(6,630) (4,083)	(1,394) (1,802)				(15,021) (10,610) (5,453)
516924 505334 526634	Dumas Volunteer Fire Duess Volunteer Fire	0.234%	(8,100)	(4,280) (6,112) 1,036	(2,202) (7,417) (2,870)	(153) (2,759) (1,247)			(24,388)	(5,429) (2,453)	(3,551)	(400) (7,196) (3,251)	(153) (2,759) (1,247)			(18,935) (8,555)	(4,725) (2,671) 1.894	(4,083) (2,561) 2,640	(1,802) (221) 381	-			(5,453) 4,915
526634	Dyess Volunteer Fire Earle Volunteer Fire	0.106%	(12,942)	1,036 (7,599)	(5,820)	(1,247)			(27,913)	(2,453)	(1,604)	(4,048)	(1,247)			(8,555)	1,894 (9,887)	(5,601)	(1,772)				4,915 (17,260)
536334	East Camden Volunteer Fire	0.142%	(7,109)	(6,627)	(5,784)	(1,675)			(21,195)	(3,296)	(2,155)	(4,368)	(1,675)			(11,494)	(3,813)	(4,472)	(1,416)	-			(9,701)
537134 539834	East End Fire Protection District East Pulaski County Volunteer Fire	0.585%	28,012 6.413	34,433 6.543	(4,868) (1,896)	(6,888) (959)		-	50,689 10,101	(13,553) (1,887)	(8,863) (1,234)	(17,963) (2,501)	(6,888) (959)			(47,267) (6,581)	41,565 8,300	43,296 7,777	13,095 605	-			97,956 16,682
546024	El Dorado Volunteer Police	0.000%	(1,344)	(1,264)					(2,608)								(1,344)	(1,264)		-			(2,608)
540134 556834	Elaine Volunteer Fire Elkins Volunteer Fire	0.208%	(4,370) (6,374)	(3,991) 911	(6,145) (7,301)	(2,455) (4,132)			(16,961) (16,896)	(4,831) (8,131)	(3,159) (5,318)	(6,402) (10,777)	(2,455) (4,132)			(16,847) (28,358)	461 1,757	(832) 6,229	257 3,476				(114) 11,462
556824	Elkins Volunteer Police	0.051%	811	567	(1,027)	(598)			(247)	(1,178)	(770)	(1,560)	(598)			(4,106)	1,989	1,337	533	-			3,859
561424 563034	Elm Springs Volunteer Police Emmet Volunteer Fire	0.143%	(783) (4.405)	(873)	(3,501)	(1,686)			(6,843) (12,414)	(3,318)	(2,170)	(4,398)	(1,686)			(11,572) (8.423)	2,535 (1.990)	1,297	897 (120)				4,729 (3.991)
564934	Emp Rural Fire Association	0.210%	(10,953)	(7,571)	(7,786)	(2,479)			(28,789)	(4,879)	(3,190)	(6,466)	(2,479)			(17,014)	(6,074)	(4,381)	(1,320)				(11,775)
565734 573834	England Volunteer Fire Etowah Volunteer Fire	0.275%	(1,844) (5,240)	1,942 (4,075)	(5,887) (4,679)	(3,237) (1,573)		-	(9,026) (15,567)	(6,371) (3,093)	(4,166) (2,024)	(8,443) (4,102)	(3,237) (1,573)		-	(22,217) (10,792)	4,527 (2,147)	6,108 (2,051)	2,556 (577)	-		-	13,191 (4,775)
576234	Eudora Volunteer Fire	0.196%	(1,873)	314	(5,597)	(2,309)			(9,465)	(4,544)	(2,971)	(6,022)	(2,309)			(15,846)	2,671	3,285	425				6,381
585134 585124	Eureka Springs Volunteer Fire Eureka Springs Volunteer Police	0.259% 0.143%	(6,059) 5,114	(3,880) 4,784	(7,794) (2,816)	(3,048)			(20,781) 5,394	(5,997) (3,320)	(3,923) (2,172)	(7,950) (4,402)	(3,048) (1,688)			(20,918) (11,582)	(62) 8,434	43 6,956	156 1,586	-			137 16,976
581934	Evansville Volunteer Fire	0.143%	(12,083)	(9,494)	(4,309)	(1,000)			(27,271)	(2,724)	(1,782)	(3,612)	(1,385)			(9,503)	(9,359)	(7,712)	(697)				(17,768)
587834 592434	Evening Shade Volunteer Fire Faircrest Volunteer Fire	0.132% 0.262%	2,826 1,557	(763) 4,279	(3,564) (5,894)	(1,555) (3,083)			(3,056)	(3,058) (6,065)	(2,001)	(4,055) (8,040)	(1,555) (3,083)			(10,669) (21,155)	5,884 7,622	1,238 8,246	491 2,146				7,613 18,014
595934	Fairfield Bay Volunteer Fire	0.355%	(12,743)	(9,045)	(12,397)	(4,185)			(38,370)	(8,234)	(5,385)	(10,914)	(4,185)			(28,718)	(4,509)	(3,660)	(1,483)				(9,652)
598334 599134	Fairview Fire Protection District Volunteer Fire Fairview Rural Fire District	0.155%	(4,586) (8,136)	(4,666) (3,599)	(5,041) (3,322)	(1,830) (1,227)			(16,123) (16,284)	(3,600) (2,415)	(2,354) (1,580)	(4,772) (3,201)	(1,830) (1,227)		-	(12,556) (8,423)	(986) (5,721)	(2,312) (2,019)	(269) (121)			-	(3,567) (7,861)
599134 604134	Farmington Volunteer Fire	0.104% 0.298% 0.078%	(8,13b) (8,124)	(4,285) (1,192)	(8,391)	(3,512)			(16,284) (24,312)	(2,415) (6,911)	(1,580) (4,520) (1,190)	(9,160)	(3,512)			(8,423) (24,103)	(1,213) 3,584	235	769 481				(7,861)
604134 604124 620334	Farmington Volunteer Police Fifty Six Volunteer Fire	0.078%	(8,124) 1,764 6,508	(1,192) 6.862	(1,930)	(924)			(2,282) 8.794	(1,820)	(1,190) (1,375)	(2,411)	(924) (1,069)			(6,345) (7.334)	3,584 8.611	(2) 8.237	481	-			(209) 4,063 16.128
626234	Fire District #6 Crawford Co	0.040%	(13,129)	(11,379)	(4,870)	(1,069) (467)			(29,845)	(2,103) (919)	(601)	(1,217)	(467)			(3,204)	(12,210)	(10,778)	(3,653)				(26,641)
625434	Fisher Volunteer Fire	0.194%	2,641	3,423	(5,016)	(2,289)			(1,241)	(4,503)	(2,945)	(5,969)	(2,289)			(15,706)	7,144	6,368	953	-			14,465
630034 630024	Flippin Volunteer Fire Flippin Volunteer Police	0.145%	(10,017)	(10,840) (5,273)	(6,373) (1,958)	(1,704)		-	(28,934) (13,906)	(3,354)	(2,193)	(4,445)	(1,704)			(11,696) (2,123)	(6,663) (5,757)	(8,647)	(1,928) (1,151)	-			(17,238) (11,783)
632734	Floral Volunteer Fire	0.090%	(6,366) 1,088	1,881	(1,244)	(1,061)			664	(609) (2,087)	(398) (1,366)	(2,768)	(1,061)			(7,282)	3,175	(4,875) 3,247	1,524	-			7,946
634334 635134	Fordyce Volunteer Fire Foreman Volunteer Fire	0.106%	(3,479) (5,006)	(3,161)	(3,288) (5,249)	(1,253) (2,133)			(11,181) (15,642)	(2,466) (4,196)	(1,612) (2,744)	(3,268) (5,562)	(1,253) (2,133)			(8,599) (14,635)	(1,013) (810)	(1,549) (510)	(20) 313				(2,582) (1,007)
644034	Forrest City Volunteer Fire	0.078%	(3,049)	(1,668)	(2,510)	(914)			(8,141)	(1,799)	(1,177)	(2,384)	(914)			(6,274)	(1,250)	(491)	(126)				(1,867)
644024 654824	Forrest City Volunteer Police Fort Smith Volunteer Police	0.078%	304 (2.561)	(1,122)	(1,878) (952)	(918) (183)			(3,614)	(1,807)	(1,181)	(2,394)	(918) (183)		-	(6,300) (1,255)	2,111 (2,201)	59 (1.495)	516 (475)			-	2,686
658034	Fountain Lake Volunteer Fire	0.274%	29,559	31,757	4,368	(3,228)			62,456	(6,353)	(4,155)	(8,420)	(3,228)			(22,156)	35,912	35,912	12,788				84,612
662934 664534	Fox Volunteer Fire	0.160%	(9,593) (5,455)	(6,862)	(6,734) (5,667)	(1,886)			(25,075) (14,961)	(3,711) (4,368)	(2,427) (2,856)	(4,919) (5,789)	(1,886) (2,219)		-	(12,943) (15,232)	(5,882)	(4,435) 1,236	(1,815)			-	(12,132)
680734	Frenchport Volunteer Fire Gallatin Volunteer Fire	0.188%	(5,455) (5,494)	(1,620) (1,880)	(5,667)	(2,219) (1,836)			(12,400)	(4,368) (3,612)	(2,856)	(4,788)	(2,219) (1,836)			(15,232) (12,599)	(1,087) (1,882)	1,236 483	122 1,598				271 199
683134	Garland Volunteer Fire	0.078%	(2,280)	(1,620)	(2,493)	(921) (2.454)			(7,314)	(1,811)	(1,185)	(2,401)	(921)			(6,318)	(469) 21,372	(435)	(92)				(996) 42,877
689034 693934	Garnett Volunteer Fire Gassville Volunteer Fire	0.208%	16,545 (5,447)	17,470 (4,188)	(5,521) (6,431)	(2,454)			26,040 (18,663)	(4,827) (5,108)	(3,157)	(6,399) (6,773)	(2,454) (2,597)			(16,837) (17,820)	21,372 (339)	20,627 (846)	878 342				42,877 (843)
693924	Gassville Volunteer Police	0.040%	(465)	526	(1,255)	(472)			(1,666)	(929)	(607)	(1,230)	(472)			(3,238)	464	1,133	(25)				1,572
704834 704824	Gentry Volunteer Fire Gentry Volunteer Police	0.262%	(17,561) 1.785	(16,613) 289	(11,263) 293	(3,089)			(48,526) 1.602	(6,078) (1,503)	(3,975)	(8,056)	(3,089)			(21,198) (5.246)	(11,483) 3.288	(12,638) 1.273	(3,207)				(27,328) 6.848
713734	Gillett Volunteer Fire	0.117%	(3,456)	(2,464)	(3,790)	(1,381)			(11,091)	(2,717)	(1,777)	(3,601)	(1,381)			(9,476)	(739)	(687)	(189)				(1,615)
718834 724234	Gilham Volunteer Fire Glerwood Volunteer Fire	0.118% 0.195%	8,748 (6,753)	8,951 (6,450)	(3,722) (7,954)	(1,392) (2,301)			12,585 (23,458)	(2,739) (4,529)	(1,792) (2,962)	(3,631) (6,002)	(1,392) (2,301)		-	(9,554) (15,794)	11,487 (2,224)	10,743 (3,488)	(91) (1,952)			-	22,139 (7,664)
724224	Glenwood Volunteer Police	0.067%	(6,460)	(9,808)	(3,190)	(784)			(20,242)	(1,542)	(1,009)	(2,044)	(784)			(5,379)	(4,918)	(8,799)	(1,146)				(14,863)
727734 726924	Goshen Fire Dist Assoc Goshen Volunteer Police	0.159%	(18,203) 7,393	(20,857) 8,743	(9,616) (1,141)	(1,878) (1,063)			(50,554) 13,932	(3,696) (2,090)	(2,417) (1,367)	(4,898) (2,771)	(1,878) (1,063)			(12,889) (7,291)	(14,507) 9,483	(18,440) 10,110	(4,718) 1,630				(37,665) 21,223
733134	Gosnell Volunteer Fire	0.269%	(17,002)	(12,940)	(9,414)	(3,166)			(42,522)	(6,229)	(4,074)	(8,256)	(3,166)			(21,725)	(10,773)	(8,866)	(1,158)				(20,797)

		Footon	Schedule of Deferred inflows and Outflows								Schedule of Deferred Inflows and Outflows - Proportionate Share of Collective Amounts								Schedule of Deferred Inflows and Outflows - Employer Specific Change in Proportion							
Employer ID	Employer	Allocation Percentage	2021	2022	2023	2024	2025	Thereafter	Total	2021	2022	2023	2024	2025	Thereafter	Total	2021	2022	2023	2024	2025	Thereafter	Total			
736634 735834	Gould Volunteer Fire	0.169%	(4,944) (9,222)	(3,513)	(5,398)	(1,995)			(15,850)	(3,924)	(2,567)	(5,202)	(1,995)	-		(13,688)	(1,020)	(946)	(196) (2,090)	-			(2,162)			
739034	Grady Volunteer Fire Gravel Ridge Fire Protection Dist.	0.194% 0.259%	(12,981)	(7,102) (9,966)	(8,055) (8,953)	(2,287) (3,051)			(26,666) (34,951)	(4,502) (6,002)	(2,943) (3,926)	(5,965) (7,956)	(2,287) (3,051)			(15,697) (20,935)	(4,720) (6,979)	(4,159) (6,040)	(997)				(10,969) (14,016)			
737434 737424	Gravette Volunteer Fire Gravette Volunteer Police	0.298%	(13,248) (1,453)	(9,213) (717)	(14,803) (1,002)	(3,515) (153)			(40,779)	(6,915) (303)	(4,523) (197)	(9,167) (400)	(3,515) (153)			(24,120) (1,053)	(6,333) (1,150)	(4,690) (520)	(5,636) (602)				(16,659) (2,272)			
741234	Grayson Fire Assoc	0.052%	(5,400)	(2,846)	(2,258)	(614)			(11,118)	(1,207)	(790)	(1,601)	(614)			(4,212)	(4,193)	(2,056)	(657)				(6,906)			
743934 743924	Green Forest Volunteer Fire Green Forest Volunteer Police	0.274%	2,573 46	4,959 126	(5,159) 18	(3,227)			(854) 177	(6,350) (26)	(4,153) (16)	(8,417)	(3,227)			(22,147)	8,923 72	9,112 142	3,258 51				21,293 265			
744734	Greenbrier Volunteer Fire	0.300%	(6,021)	(5,926)	(7,699)	(3,538)		-	(23,184)	(6.960)	(4,553)	(9,227)	(3,538)		-	(24,278)	939	(1,373)	1,528			-	1,094			
746324 749834	Greenland Volunteer Police Greenwood Rural Volunteer Fire	0.013% 0.259%	(383) (7,903)	(270) (11,662)	(414) (7,776)	(153)			(1,220) (30,388)	(303) (5,996)	(197) (3,921)	(400) (7,946)	(153)			(1,053) (20,910)	(80) (1,907)	(73) (7,741)	(14) 170				(167) (9,478)			
747134 747139	Greenwood Volunteer Fire Greenwood Volunteer Fire	0.000%	(57,139)	(54,565) 42,815	(19,060)	(6,397)		-	(130,764) 82,647			(16,683)	(6,397)		-	(43,898)	(57,139) 58,887	(54,565) 51,047	(19,060) 16,611			-	(130,764)			
747124	Greenwood Volunteer Police	0.000%	46,301 (714)		(72)				(714)	(12,586)	(8,232)						(714)						126,545 (714)			
754434 763334	Greers Ferry Volunteer Fire Grover Township Volunteer Fire	0.312%	(10,627)	(7,851) (878)	(9,983) (5.707)	(3,669)		-	(32,130)	(7,221) (5.454)	(4,722)	(9,570) (7,229)	(3,669)		-	(25,182) (19.022)	(3,406)	(3,129)	(413) 1.522			-	(6,948) 6.835			
773034	Grubbs Volunteer Fire	0.249%	60	404	(7,244)	(2,928)			(9,708)	(5,761)	(3,768)	(7,636)	(2,928)			(20,093)	5,821	4,172	392				10,385			
770634	Gum Springs Volunteer Fire	0.194%	(4,830)	(4,652)	(6,821)	(2,282)		-	(18,585)	(4,492)	(2,937)	(5,952)	(2,282)		-	(15,663)	(338)	(1.715)	(869) 254			-	(2,922)			
774934 775734	Gurdon Volunteer Fire Guy Community Volunteer Fire	0.170% 0.169%	(5,342) 4,094	(3,145) 4,309	(4,971) (4,838)	(2,003) (1,995)			(15,461) 1,570	(3,943) (3,924)	(2,578) (2,567)	(5,225) (5,202)	(2,003) (1,995)			(13,749) (13,688)	(1,399) 8,018	(567) 6,876	364				(1,712) 15,258			
776534 776524	Hackett Volunteer Fire Hackett Volunteer Police	0.259%	(4,798) (359)	(6,086) (246)	(9,011) (449)	(3,047)			(22,942) (1,213)	(5,996)	(3,921)	(7,946) (414)	(3,047)		-	(20,910)	1,198	(2,165)	(1,065)			-	(2,032) (124)			
784634	Hagarville Rfd #3	0.182%	(8,536)	(5,602)	(6,396)	(2,140)			(22,674)	(4,212)	(2,754)	(5,582)	(2,140)			(14,688)	(4,324)	(2,848)	(814)				(7,986)			
788934 793534	Halley Volunteer Fire Hamburg Volunteer Fire	0.128%	(1,514) (2,132)	(2,401) 628	(3,582) (7,530)	(1,511)		:	(9,008) (12,871)	(2,974) (7,550)	(1,945) (4,938)	(3,942)	(1,511)			(10,372) (26,332)	1,460 5,418	(456) 5,566	360 2,477				1,364 13,461			
804434	Hamnton Volunteer Fire	0.131%	(11,374)	(9,416)	(4,148)	(1,547)			(26,485)	(3,043)	(1,991)	(4.035)	(1,547)			(10,616)	(8,331)	(7,425)	(113)	-			(15.869)			
804424 807934	Hampton Volunteer Police Hand Cove Fire Prot District	0.001%	(654) (2,980)	65 1,900	(7,500)	(7)			(588) (11,806)	(12) (6,348)	(8) (4,151)	(17) (8,413)	(7)			(44) (22,138)	(642) 3,368	73 6,051	25 913				(544) 10,332			
812534	Hardin Volunteer Fire	0.056%	(2,112)	(247)	(2,177)	(662)		-	(5,198)	(1,304)	(852)	(1,727)	(662)		-	(4,545)	(808)	605	(450)			-	(653)			
813334 813324	Hardy Volunteer Fire Hardy Volunteer Police	0.324%	14,203 (759)	19,394 (944)	(4,707) (1,141)	(3,818)			25,072 (2,855)	(7,512) (22)	(4,913) (15)	(9,957)	(3,818)			(26,200)	21,715 (737)	24,307 (929)	5,250 (1,111)				51,272 (2,777)			
814134 816834	Harmon Volunteer Fire Harrell Volunteer Fire	0.169%	(3,892) 810	(1,775) 3,555	(4,838)	(1,995)		-	(12,500)	(3,924)	(2,567)	(5,202)	(1,995)		-	(13,688)	32	(929) 792	364			-	1,188			
823034	Harrisburg Volunteer Fire	0.185%	810 (8,875)	3,555 (6,506)	(5,067) (6,368)	(2,913) (2,181)			(3,615)	(5,730) (4,292)	(3,748) (2,807)	(7,596) (5,689)	(2,913) (2,181)			(19,987) (14,969)	6,540 (4,583)	7,303 (3,699)	2,529 (679)				16,372 (8,961)			
823024 834634	Harrisburg Volunteer Police Harrison Volunteer Fire	0.000%	(3,492)	(521)	(2,935)	(473)		-	(7,421)	(931)	(609)	(1,234)	(473)		-	(3,247)	(2,561)	88	(1,701)			-	(4,174)			
834624	Harrison Volunteer Fire Harrison Volunteer Police	0.040%	(3,492)	(521)	(2,908)	(1,074)			(8,409)	(2,112)	(1,382)	(1,234)	(1,074)			(3,247) (7,369)	(504)	(429)	(1,701)				(1,040) (11,531)			
843534 843524	Hartford Volunteer Fire Hartford Volunteer Police	0.208%	(10,245)	(7,295)	(8,383)	(2,455)			(28,378)	(4,831)	(3,159)	(6,402)	(2,455)			(16,847)	(5,414)	(4,136)	(1,981)				(11,531)			
847834	Haskell Volunteer Fire	0.209%	(10,097)	(5,554)	(6,576)	(2,466)			(24,693)	(4,854)	(3,174)	(6,432)	(2,466)			(16,926)	(5,243)	(433) (2,380)	(596) (144)				(7,767)			
847824 849434	Haskell Volunteer Police Hatfield Volunteer Fire	0.052%	(2,244) 1,259	250 2,881	(1,625) (4,025)	(610) (2,301)			(4,229) (2,186)	(1,199) (4,529)	(785) (2,962)	(1,590) (6,002)	(610) (2,301)		-	(4,184) (15,794)	(1,045) 5,788	1,035 5,843	(35) 1,977			-	(45) 13,608			
853234	Hazen Volunteer Fire	0.233%	(5,397)	(4,289)	(8,093)	(2,749)			(20,528)	(5,410)	(3,537)	(7,169)	(2,749)			(18,865)	13	(752)	(924)				(1,663)			
862134 862124	Heber Springs Volunteer Fire Heber Springs Volunteer Police	0.288%	(10,097) 36	(7,847)	(9,735)	(3,395)		:	(31,074)	(6,679)	(4,368) (5)	(8,854)	(3,395)			(23,296)	(3,418)	(3,479)	(881) 14				(7,778) 102			
865624	Hector Volunteer Police	0.051%	478	931	(481)	(600)			328	(1,179)	(772)	(1,564)	(600)			(4,115)	1,657	1,703	1,083				4,443			
864834 864824	Helena-West Helena Volunteer Fire Helena-West Helena Volunteer Police	0.106%	265 (9,167)	1,032 (7,826)	(2,714)	(1,247) (771)		:	(2,664) (21,591)	(2,453) (1,518)	(1,604) (992)	(3,251) (2,011)	(1,247) (771)			(8,555) (5,292)	2,718 (7,649)	2,636 (6,834)	537 (1,816)				5,891 (16,299)			
875334	Hensley Volunteer Fire	0.104%	(14,105)	(12,573)	(6,253)	(1,229)			(34,160)	(2,418)	(1,581)	(3,205)	(1,229)			(8,433)	(11,687)	(10,992)	(3,048)				(25,727)			
866434 866424	Hermitage Volunteer Fire Hermitage Volunteer Police	0.104%	(4,788)	(3,897)	(3,876)	(1,227)		:	(13,788)	(2,415)	(1,580)	(3,201) (1,200)	(1,227)			(8,423)	(2,373)	(2,317)	(675) 560				(5,365) 3,652			
882634	Hickory Creek Volunteer Fire	0.089%	(6,672)	(5,164)	(3,515)	(1,052)			(16,403)	(2,071)	(1,354)	(2,745)	(1,052)			(7,222)	(4,601) 10,357	(3,810)	(770)				(9,181)			
883434 884234	Hickory Ridge Volunteer Fire Higginson Volunteer Fire	0.208%	5,526 (23,420)	7,699 (20,039)	(6,646) (6,726)	(2,455)			4,124 (50,185)	(4,831)	(3,159)	(6,402)	(2,455)			(16,847)	10,357 (23,420)	10,858 (20,039)	(244) (6,726)				20,971 (50,185)			
884239 884224	Higginson Volunteer Fire	0.212%	18,783	18,387	(248)	(2,493)		-	34,429	(4,907)	(3,209)	(6,503)	(2,493)		-	(17,112)	23,690	21,596	6,255			-	51.541			
884229	Higginson Volunteer Police Higginson Volunteer Police	0.000%	(8,223) 5,887	(7,990) 5,725	(2,242)	(783)			(18,455) 10,793	(1,539)	(1,007)	(2,041)	(783)			(5,370)	(8,223) 7,426	(7,990) 6,732	(2,242) 2,005				(18,455) 16,163			
885034 885024	Highfill Volunteer Fire Highfill Volunteer Police	0.364%	(2,845) 1.878	1,194 1.881	(9,884) (2,841)	(4,292) (1.212)		-	(15,827) (294)	(8,445)	(5,523) (1.560)	(11,194)	(4,292) (1,212)			(29,454) (8.318)	5,600 4.263	6,717 3.441	1,310 320				13,627 8.024			
885024 890734	Highfill Volunteer Police Highland Volunteer Fire	0.103%	1,878 737 5,351	2,275	(2,841) (5,646)	(1,212) (1,828)			(294) (4,462)	(2,385) (3,598)	(1,560)	(3,161)	(1,212) (1,828)			(8,318) (12,547)	4,263 4,335	3,441 4,628	320 (878)				8,024 8,085			
890724 887734	Highland Volunteer Police Highway 15 South Volunteer Fir	0.066%	5,351 (18,332)	5,543 (15,462)	(1,479) (9,010)	(783) (2,602)			8,632 (45,406)	(1,539) (5,121)	(1,007) (3,348)	(2,041) (6,786)	(783) (2,602)			(5,370) (17,857)	6,890 (13,211)	6,550 (12,114)	562 (2,224)				14,002 (27,549)			
889334	Highway 286 East Volunteer Fire	0.197%	(12,078)	(8,399)	(8,658)	(2,317)			(31,452)	(4,559)	(2,981)	(6,042)	(2,317)			(15,899)	(7,519)	(5,418)	(2,616)				(15,553)			
991134 954734	Highway 70 West Fpa Highway 94 East Volunteer Fire	0.322%	(8,823) 9,326	(4,546) 9,430	(11,586) (4,186)	(3,791)			(28,746) 13,056	(7,459) (2,979)	(4,879) (1,948)	(9,887) (3,948)	(3,791)			(26,016) (10,389)	(1,364) 12,305	333 11,378	(1,699) (238)				(2,730) 23,445			
886934	Hiltop Fire District#51	0.197%	(6,451)	(7,647)	(8,051)	(2,326)			(24,475)	(4,575)	(2,993)	(6,066)	(2,326)			(15,960)	(1,876)	(4,654)	(1,985)				(8,515)			
888534 900834	Hiltop Volunteer Fire Holiday Island Volunteer Fire	0.208%	(3,924) (7,540)	(1,094) (5,405)	(7,245) (6,052)	(2,450) (1,995)		-	(14,713) (20,992)	(4,820) (3,924)	(3,152) (2,567)	(6,389) (5,202)	(2,450) (1,995)		-	(16,811) (13,688)	896 (3,616)	2,058 (2,838)	(856) (850)	-		-	2,098 (7,304)			
891534	Holland Volunteer Fire	0.195%	(6.514)	(5.010)	(7.371)	(2.301)			(21.196)	(4.529)	(2.962)	(6.002)	(2.301)			(15.794)	(1.985)	(2.048)	(1.369)				(5.402)			
893134 892334	Hollis Volunteer Fire Holly Grove Volunteer Fire	0.170%	30 (8,531)	(5,724) (5,770)	(4,805) (4,579)	(1,997) (1,679)		:	(12,496) (20,559)	(3,930)	(2,570) (2,160)	(5,209) (4,378)	(1,997) (1,679)			(13,706) (11,522)	3,960 (5,226)	(3,154) (3,610)	404 (201)				1,210 (9,037)			
892324	Holly Grove Volunteer Police	0.025%	255	(236)	(270)	(297)			(548)	(582)	(382)	(774) (2,774)	(297)			(2,035)	837	146	504	-			1,487			
901634 902434	Hon Volunteer Fire Hope Volunteer Fire	0.090%	(2,383) (1,839)	(1,573) (2,131)	(2,361) (1,245)	(1,064) (460)		:	(7,381) (5,675)	(2,093) (907)	(1,369) (592)	(2,774)	(1,064) (460)			(7,300) (3,159)	(290) (932)	(204) (1,539)	413 (45)				(81) (2,516)			
903234	Hopewell Fire District	0.039%	(1,143)	(808)	(1,246)	(460)			(3,657)	(907)	(592)	(1,200)	(460)			(3,159)	(236)	(216)	(46) 114				(498)			
906734 908334	Horatio Volunteer Fire Horseshoe Lake Volunteer Fire	0.259%	(1,228) 12,621	(2,527) 13,050	(7,849) (5,399)	(3,053) (1,995)			(14,657) 18,277	(6,008) (3,924)	(3,929) (2,567)	(7,963) (5,202)	(3,053) (1,995)			(20,953) (13,688)	4,780 16,545	1,402 15,617	114 (197)				6,296 31,965			
921034	Hot Springs Village Volunteer	0.143%	(23,145)	(24,015)	(11,437)	(1,679)		-	(60,276)	(3,305)	(2,160)	(4,378)	(1,679)		-	(11,522)	(19,840)	(21,855)	(7,059)			-	(48,754)			
932634 932624	Hoxie Volunteer Fire Hoxie Volunteer Police	0.219%	(6,239) 39	(4,473) (426)	(8,224)	(2,584)			(21,520) (1,521)	(5,084) (627)	(3,325) (410)	(6,739) (830)	(2,584)			(17,732) (2,185)	(1,155) 666	(1,148)	(1,485) 14				(3,788)			
941534 941524	Hughes Volunteer Fire Hughes Volunteer Police	0.131%	(8,180) (4,657)	(12,282)	(6,691) (1.703)	(1,543)		-	(28,696)	(3,037)	(1,986)	(4,025)	(1,543)		-	(10,591)	(5,143)	(10,296)	(2,666)			-	(18,105)			
951234	Humphrey Volunteer Fire	0.156%	5,975	(2,728) 7,252	(1,703)	(7) (1,841)			9,859	(12)	(8)	(17) (4,802)	(7) (1,841)			(44) (12,634)	(4,645) 9,597	(2,720) 9,621	(1,686) 3,275				(9,051) 22,493			
951224	Humphrey Volunteer Police	0.000%	(1,351)	(6,871)	(4,499)	(1,247)			(1,351)	(2,453)	(1,604)	(3,251)	(1,247)			(8,555)	(1,351)	(5,267)	(1,248)				(1,351)			
971734 971724	Huntington Volunteer Fire Huntington Volunteer Police	0.106%	(9,227)						(21,844)								(6,774)						(13,289)			
962834 962824	Huntsville Volunteer Fire Huntsville Volunteer Police	0.222%	(14,627) (1,396)	(14,482) (594)	(7,734) (2,739)	(2,616)			(39,459)	(5,147)	(3,366)	(6,822) (3.181)	(2,616)			(17,951) (8.372)	(9,480) 1.005	(11,116) 976	(912) 442				(21,508) 2.423			
981434	Huttig Volunteer Fire	0.217%	125	1,985	(4,766)	(2,551)			(5,207)	(5,018)	(3,283)	(6,653)	(2,551)			(17,505)	5,143	5,268	1,887				12,298			
1001434 1003034	Imboden Volunteer Fire Inspiration Point Bural Fire Protection District	0.208%	280 8,093	4,419 11,176	(4,947) (1,931)	(2,449) (2,468)			(2,697) 14,870	(4,818) (4,855)	(3,151)	(6,386) (6,436)	(2,449) (2,468)			(16,804) (16,934)	5,098 12,948	7,570 14,351	1,439 4,505				14,107 31,804			
1006534	Ione Community Fire	0.078%	(5,564)	(8.930)	(3,624)	(921)			(19,039)	(1,811)	(1,185)	(2,401)	(921)			(6,318)	(3,753)	(7.745)	(1,223)				(12,721)			
1031634	Jasper Volunteer Fire Johnson Area Volunteer Fire	0.128%	3,982	5,743 (22,820)	(1,386) (580)	(1,509)			6,830	(2,969)	(1,941)	(3,935)	(1,509)			(10,354)	6,951 (30,040)	7,684	2,549				17,184			
1030834	Johnson County Rfd #1	0.102%	(5,722)	(4,462)	(5,709)	(1,201)			(17,094)	(2,363)	(1,545)	(3,131)	(1,201)			(8,240)	(3,359)	(22,820) (2,917)	(2,578)				(53,440) (8,854)			
1032434 1034034	Johnson County Rfd #2 Johnson County Rfd #4	0.092%	(5,505) (163)	(2,736) 1,282	(4,055) (2,545)	(1,080) (1,841)		-	(13,376)	(2,127) (3,622)	(1,390) (2,369)	(2,818) (4,802)	(1,080) (1,841)		-	(7,415) (12,634)	(3,378) 3,459	(1,346) 3,651	(1,237) 2,257	-		-	(5,961) 9,367			
1035934	Johnson County Rfd #5	0.143%	(11,952)	(9,105)	(5,731)	(1,680)			(28,468)	(3,306)	(2,162)	(4,382)	(1,680)			(11,530)	(8,646)	(6,943)	(1,349)				(16,938)			
1037534 1041334	Johnson County Rfd #7 Johnson County Rfd #8	0.130%	(2,431)	(1,380) (4,732)	(4,153) (7,366)	(1,534)		-	(9,498) (18,050)	(3,020)	(1,974) (4.334)	(4,001) (8.783)	(1,534)			(10,529) (23.112)	589 4.043	594 (398)	(152) 1.417				1,031 5.062			
1038334	Johnson Volunteer Fire	0.217%	16,478	17,923	(7,768)	(2,557)			24,076	(5,032)	(3,291)	(6,669)	(2,557)			(17,549)	21,510	21,214	(1,099)				41,625			
1040534 1050224	Joiner Volunteer Fire Jonesboro Volunteer Police	0.182% 0.013%	1,648 (383)	3,161	(3,488) (414)	(2,140) (153)		-	(819) (1,220)	(4,212) (303)	(2,754) (197)	(5,582) (400)	(2,140) (153)			(14,688) (1,053)	5,860	5,915 (73)	2,094 (14)	-		-	13,869 (167)			
1052934	Joplin Volunteer Fire	0.197%	(9,959)	(270) (9,563)	(6,779)	(2,321)			(28,622)	(4,567)	(2,986)	(6,053)	(2,321)			(15,927)	(80) (5,392)	(73) (6,577)	(726)				(12,695)			
1058834	Judsonia Volunteer Fire	0.198%	(4,615)	(2,914)	(4,996)	(2,335)		-	(14,860)	(4,594)	(3,004)	(6,089)	(2,335)			(16,022)	(21)	90	1,093	-		-	1,162			
1058824 1061834	Judsonia Volunteer Police Junction City Volunteer Fire	0.018%	(4,005) (972)	(5,987) 1,005	(1,536) (5,870)	(208)			(11,736) (7,944)	(410) (4,146)	(268) (2,711)	(544) (5,495)	(208)			(1,430) (14,459)	(3,595) 3,174	(5,719) 3,716	(992) (375)				(10,306) 6,515			
1061824	Junction City Volunteer Police	0.013%	318	(269)	(415)	(153)		-	(519)	(303)	(197)	(400)	(153)			(1,053)	621	(72)	(15)			-	534			
1070734 1080434	Keiser Volunteer Fire Kensett Volunteer Fire	0.125%	(2,592) (5,441)	(1,538)	(3,614) (5,831)	(1,472) (2,135)			(9,216) (17,316)	(2,895) (4,201)	(1,894) (2,748)	(3,838) (5,569)	(1,472) (2,135)			(10,099) (14,653)	303 (1,240)	356 (1,161)	224 (262)				883 (2,663)			
1080424	Kensett Volunteer Police	0.052%	(1,327)	(1,630)	(2,262) (2,750)	(614)			(5,833)	(1,207)	(790) (1,580)	(1,601)	(614)			(4,212)	(120)	(840) 3,794	(661) 451			-	(1,621)			
1081234 1085534	Keo Volunteer Fire Knoxville Volunteer Fire	0.104%	1,431 (4,464)	2,214 (1,686)	(2,485)	(1,227) (913)			(332)	(2,415) (1,797)	(1,175)	(3,201)	(1,227) (913)			(8,423) (6,266)	3,846 (2,667)	(511)	(104)				8,091 (3,282)			
1087134	Krooked Kreek Volunteer Fire	0.258%	2,526	4,322	(9,538)	(3,040)			(5,730)	(5,983)	(3,913)	(7,929)	(3,040)			(20,865)	8,509	8,235	(1,609)				15,135			

		Foods	Schedule of Deferred inflows and Outflows								Schedule of Deferred Inflows and Outflows - Proportionate Share of Collective Amounts								Schedule of Deferred Inflows and Outflows - Employer Specific Change in Proportion							
Employer ID	Employer	Allocation Percentage	2021	2022	2023	2024	2025	Thereafter	Total	2021	2022	2023	2024	2025	Thereafter	Total	2021	2022	2023	2024	2025	Thereafter	Total			
1100234 1104034	Lake City Volunteer Fire Lake Hamilton Fire Protection District	0.260%	(13,294) 22,887	(12,737)	(7,750) (6,902)	(3,065)			(36,846)	(6,030) (6,420)	(3,944)	(7,993) (8,510)	(3,065)			(21,032) (22,392)	(7,264) 29 307	(8,793) 29.008	243 1.608				(15,814) 59.923			
1103734	Lake Hamilton Volunteer Fire	0.000%	(38,343)	24,809 (44,428)	(6,902) (680)				(83,451)								(38,343)	(44,428)	1,608 (680)				59,923 (83,451)			
1106134 1108834	Lake Maumelle Area Rfd Lake Norrell Area Fire Protection District	0.329% 0.131%	(992) 14,117	4,002 15,167	(12,321) 2,085	(3,875) (1,542)	-		(13,186) 29,827	(7,626) (3,034)	(4,987) (1,984)	(10,107) (4,021)	(3,875) (1,542)	-		(26,595) (10,581)	6,634 17,151	8,989 17,151	(2,214) 6,106	-	-		13,409 40,408			
1120734	Lake Village Volunteer Fire	0.274%	(3,398)	(1,717)	(6,962)	(3,222)			(15,299)	(6,339)	(4.146)	(8,403)	(3,222)	-		(22,110)	2,941	2,429	1,441				6.811			
1120724	Lake Village Volunteer Police	0.001%	129	139	19	(14)			273	(28)	(18)	(37)	(14)			(97)	157	2,429 157	56				370			
1111824 1086334	Lakeview Volunteer Police Lamar Volunteer Fire	0.039%	276 (3,749)	(801) (1,597)	(1,249) (6,434)	(462) (2,143)	-		(2,236) (13,923)	(908) (4,216)	(594) (2,757)	(1,204) (5,589)	(462) (2,143)	-		(3,168) (14,705)	1,184 467	(207) 1,160	(45) (845)			-	932 782			
1126634	Landis Volunteer Fire	0.169%	1.725	3.096	(3.646)	(1.995)			(820)	(3.924)	(2.567)	(5.202)	(1.995)	-		(13.688)	5.649	5,663	1,556				12.868			
1130434	Lavaca Volunteer Fire	0.172%	(6,096)	(4,529)	(5,391)	(2,023)	-	-	(18,039)	(3,981)	(2,603)	(5,275)	(2,023)	-	-	(13,882)	(2,115)	5,663 (1,926)	1,556 (116)		-	-	(4,157)			
1130424 1132034	Lavaca Volunteer Police Lawson-Urbana Volunteer Fire	0.051% 0.156%	(2,785) (4,588)	(1,713)	(2,249) (4,986)	(601) (1,839)			(7,348) (14,681)	(1,183) (3,617)	(773) (2,366)	(1,567) (4,795)	(601) (1,839)	-		(4,124) (12,617)	(1,602) (971)	(940) (902)	(682) (191)				(3,224) (2,064)			
1133934	Lazy Acres Volunteer Fire	0.078%	(2,287)	(1,622)	(2,492)	(921)			(7,322)	(1,811)	(1,185)	(2,401)	(921)			(6,318)	(476)	(437)	(91)				(1,004)			
1140134 1140124	Leachville Volunteer Fire Leachville Volunteer Police	0.248%	(10,367)	(9,379)	(8,570)	(2,920)	-		(31,236)	(5,747)	(3,758)	(7,616)	(2,920)	-		(20,041)	(4,620) (676)	(5,621)	(954)		-		(11,195)			
1140124 1143634	Leachville Volunteer Police Lead Hill Volunteer Fire	0.000%	(676) (7,670)	(1,263) (6,254)	(5,575)	(1,841)			(1,938) (21,340)	(3,622)	(2,369)	(4,802)	(1,841)			(12,634)	(676) (4,048)	(1,263)	(773)				(1,938) (8,706)			
1150934	Lepanto Volunteer Fire	0.274%	(11,274)	(6,293)	(9,233)	(3,227)			(30,027)	(6,350)	(4,153)	(8,417)	(3,227)	-		(22,147)	(4,924)	(2.140)	(816)			-	(7.880)			
1151734 1152534	Leslie Volunteer Fire Lewisville Volunteer Fire	0.157% 0.261%	(6,275) (3,125)	(4,112) 1,782	(4,409) (7,128)	(1,848) (3,069)			(16,644) (11,540)	(3,635) (6,037)	(2,378) (3,949)	(4,819) (8,003)	(1,848) (3,069)	-		(12,680) (21,058)	(2,640) 2,912	(1,734) 5,731	410 875	-			(3,964) 9,518			
1153334	Liberty Volunteer Fire	0.300%	(4,113)	(248)	(6,618)	(3,530)			(14,509)	(6,946)	(4,543)	(9,207)	(3,530)	-		(24,226)	2,912	4,295	2,589				9,717			
1161434	Lincoln Volunteer Fire	0.194%	(14,679)	(11,256)	(6,878)	(2,280)	-	-	(35,093)	(4,484)	(2,934)	(5,946)	(2,280)	-		(15,644)	(10,195)	(8,322)	(932)		-	-	(19,449)			
1161424 1164934	Lincoln Volunteer Police Linwood-Moscow Volunteer Fire	0.117%	12,355 (612)	13,239 (1,854)	1,549 (5,242)	(1,375) (2,168)			25,768 (9,876)	(2,704) (4,268)	(1,769) (2,790)	(3,585) (5,655)	(1,375) (2,168)	-		(9,433) (14,881)	15,059 3,656	15,008 936	5,134 413				35,201 5,005			
1157634	Little Flock Volunteer Fire	0.146%	(13,360)	(10,211)	(7,620)	(1,722)			(32,913)	(3,390)	(2,216)	(4,491)	(1,722)			(11,819)	(9,970)	(7,995)	(3,129)				(21,094)			
1157624	Little Flock Volunteer Police	0.014%	(4,144)	(3,269)	(1,077)	(168)	-	-	(8,658)	(329)	(216)	(437)	(168)	-	-	(1,150)	(3,815)	(3.053)	(640)		-	-	(7.508)			
1170334 1175434	Lockesburg Volunteer Fire London Rural Volunteer Fire	0.251% 0.264%	(9,123) (8,193)	(7,049) (2,553)	(9,061) (8,351)	(2,956) (3,111)			(28,189) (22,208)	(5,816) (6,121)	(3,804) (4,003)	(7,710) (8,113)	(2,956) (3,111)			(20,286) (21,348)	(3,307) (2,072)	(3,245) 1,450	(1,351) (238)				(7,903) (860)			
1176234	Lone Rock Volunteer Fire	0.117%	(9,027)	(5,134)	(3,741)	(1,378)			(19,280)	(2,712)	(1,774)	(3,595)	(1,378)	-		(9,459)	(6,315)	(3,360)	(146)			-	(9.821)			
1180034 1185134	Lonoke Volunteer Fire Louann Volunteer Fire	0.287%	(9,472) (5,247)	(8,946) (2,701)	(9,733) (4,153)	(3,375) (1,534)			(31,526)	(6,642) (3,020)	(4,344) (1,974)	(8,803)	(3,375) (1,534)	-		(23,164) (10,529)	(2,830)	(4,602)	(930) (152)	-			(8,362)			
1185134 1190834	Louann Volunteer Fire Lowell Volunteer Fire	0.13%	(8,607)	(7,506)	(4,153) (1,562)	(1,534)			(13,635)	(3,020)	(204)	(4,001) (414)	(1,534) (159)	-		(10,529)	(8,295)	(727) (7,302)	(1,148)				(3,106) (16,745)			
1190824	Lowell Volunteer Police	0.052%	(720)	(2,342)	(1,659)	(615)			(5,336)	(1,210)	(791)	(1,604)	(615)	-		(4,220)	490	(1,551)	(55) 399			-	(1,116)			
1195934	Luxora Volunteer Fire Lynne Volunteer Fire	0.143% 0.171%	(3,557)	(3,593)	(4,003) (6,581)	(1,688)	-		(12,841)	(3,320)	(2,172)	(4,402)	(1,688)	-		(11,582)	(237)	(1,421)	399	-	-					
1199134 1209234	Lynne Volunteer Fire Magazine Volunteer Fire	0.171%	(8,372) (4,948)	(9,497) (3,886)	(1,831)	(2,009) (460)			(26,459) (11,125)	(3,952)	(2,585) (592)	(5,239) (1,200)	(2,009)			(13,785) (3,159)	(4,420) (4,041)	(6,912) (3,294)	(1,342) (631)				(12,674) (7,966)			
1214934	Magnet Cove Volunteer Fire	0.155%	16,763	18,010	2,478	(1,831)	-	-	35,420	(3,603)	(2,356)	(4,775)	(1,831)	-		(12,565)	20,366	20,366	7,253		-	-	47,985			
1218134 1218124	Magnolia Volunteer Fire Magnolia Volunteer Police	0.103%	(4,157) (7.363)	(3,239)	(2,751) (5.301)	(1,217)			(11,364)	(2,395)	(1,566)	(3,175)	(1,217) (1.538)	-		(8,353) (10.557)	(1,762) (4.335)	(1,673)	424 (1.289)		-		(3,011)			
1229734	Malvern Volunteer Fire	0.113%	1,197	2,596	(3,204)	(1,327)			(738)	(2,612)	(1,708)	(3,461)	(1,327)			(9,108)	3,809	4,304	257				8,370			
1239434	Mammoth Spring Volunteer Fire	0.182%	(19,172)	(22,496)	(11,275)	(2,148)	-	-	(55,091)	(4,227)	(2,764)	(5,602)	(2,148)	-		(14,741)	(14,945)	(19,732)	(5.673)		-	-	(40.350)			
1248334 1248324	Manila Volunteer Fire Manila Volunteer Police	0.313%	(575) (694)	(626)	(7,649)	(3,687)			(12,537)	(7,256)	(4,745)	(9,617)	(3,687)	-		(25,305)	6,681	4,119	1,968		-		12,768			
1258034	Mansfield Volunteer Fire	0.131%	(3,978)	(3,759)	(5,273)	(1,538)			(14,548)	(3,028)	(1,979)	(4,012)	(1,538)			(10,557)	(950)	(1,780)	(1,261)				(3,991)			
1258024	Mansfield Volunteer Police	0.000%	(1,401)	(1,378)	(1)		-	-	(2,780)					-	-		(1,401)	(1,378)	(1)		-	-	(2,780)			
1263734 1268834	Marble Volunteer Fire Marianna Volunteer Fire	0.052%	(5,077) (8,529)	(4,626) (6,914)	(2,885) (6,780)	(614) (2,342)			(13,202) (24,565)	(1,207) (4,609)	(790) (3,014)	(1,601) (6,109)	(614) (2,342)			(4,212) (16,074)	(3,870)	(3,836)	(1,284) (671)				(8,990) (8,491)			
1268824	Marianna Volunteer Police	0.000%	(730)	(11)	(17)	(2,342)			(758)	(4,003)	(3,014)	(0,203)	(2,342)			(20,074)	(730)	(11)	(17)				(758)			
1278534	Marion Volunteer Fire	0.430%	78	3,462	(11,407)	(5,064)	-	-	(12,931)	(9,966)	(6,517)	(13,208)	(5,064)	-	-	(34,755)	10,044	9,979	1,801		-	-	21,824			
1278524 1288234	Marion Volunteer Police Marked Tree Volunteer Fire	0.130%	1,122 (8.550)	848 (3.133)	(2,974)	(1,534)			(2,538)	(3,020)	(1,974)	(4,001) (9.567)	(1,534)			(10,529) (25,173)	4,142 (1.332)	2,822 1.587	1,027				7,991 1,476			
1297134	Marmaduke Volunteer Fire	0.236%	(3,786) 1,593	13	(8,050)	(2,774)			(14,597)	(5,461)	(3,570)	(7,236) (1,584)	(2,774)	-		(19,041)	1,675	3,583	(814) 522			-	4,444 3,422			
1297124 1305634	Marmaduke Volunteer Police Marshall Volunteer Fire	0.052%	1,593 (9,574)	(671) (8,875)	(1,062) (7,631)	(607) (2,608)	-		(747) (28,688)	(1,196) (5,133)	(782) (3,356)	(1,584) (6,803)	(607) (2,608)	-		(4,169) (17,900)	2,789 (4,441)	111	522			-	3,422			
1305624	Marshall Volunteer Police	0.026%	(760)	(542)	(830)	(307)			(2,439)	(604)	(395)	(800)	(307)	-		(2,106)	(156)	(5,519) (147)	(828)				(10,788)			
1308034	Marvell Volunteer Fire	0.261%	(5,184)	(2,378)	(7,725)	(3,069)	-	-	(18,356)	(6,037)	(3,949)	(8,003)	(3,069)	-		(21,058)	853	1,571	278		-	-	2,702			
1308024 1318834	Marvell Volunteer Police Maumelle Volunteer Fire	0.013% 0.130%	(4,324) (10,437)	(2,026) (7,054)	(1,002) (4,776)	(153) (1,534)			(7,505) (23,801)	(303)	(197) (1,974)	(400) (4,001)	(153) (1,534)	-		(1,053) (10,529)	(4,021) (7,417)	(1,829) (5,080)	(602)		-		(6,452) (13,272)			
1324234	Mayflower Volunteer Fire	0.234%	(347)	(4,832)	(7,478)	(2,759)			(15.416)	(5.429)	(3.551)	(7.196)	(2,759)			(18.935)	5,082	(1.281)	(775) (282)				3.519			
1324224 1326934	Mayflower Volunteer Police Maynard Volunteer Fire	0.080%	2,094 (2,642)	3,993 (2,111)	(1,808) (4,992)	(942) (1,835)	-	-	3,337 (11,580)	(1,854) (3,611)	(1,213) (2,361)	(2,457) (4,785)	(942) (1,835)	-	-	(6,466) (12,592)	3,948	5,206 250	649 (207)		-	-	9,803 1,012			
1326934 1328534	Maynard Volunteer Fire Mccrory Volunteer Fire	0.156%	(2,642)	(2,111)	(4,992)	(1,835)			(11,580)	(3,611) (7,218)	(2,361)	(4,785) (9,567)	(1,835)		-	(12,592) (25,173)	969 (3.017)	(2.745)	(207) 125				1,012 (5,637)			
1328524	Mccrory Volunteer Police	0.013%	(1,739)	(1,557)	(414)	(153)			(3,863)	(303)	(197)	(400)	(153)	-		(1,053)	(1,436)	(1,360)	125 (14)			-	(2,810)			
1338234 1338224	Mcgehee Volunteer Fire Mcgehee Volunteer Police	0.287%	(10,954)	(12,645)	(9,129)	(3,381)	-		(36,109)	(6,651)	(4,350)	(8,817)	(3,381)	-		(23,199)	(4,303)	(8,295)	(312)			-	(12,910)			
1347134	Mcneil Volunteer Fire	0.143%	(6,388)	(4,408)	(4,644)	(1,686)			(17,126)	(3,318)	(2,170)	(4,398)	(1,686)			(11,572)	(3,070)	(2,238)	(246)				(5,554)			
1358734	Mcrae Volunteer Fire	0.104%	(7,561)	(2,333)	(3,536)	(1,224)	-	-	(14,654)	(2,407)	(1,574)	(3,191)	(1,224)	-	-	(8,396)	(5,154)	(759)	(345)		-	-	(6,258)			
1368434 1371434	Melbourne Volunteer Fire Melrose Volunteer Fire	0.206%	(6,166) (4,033)	(3,879) (4,364)	(7,258) (4,200)	(2,432) (1,499)			(19,735) (14,096)	(4,786) (2,948)	(3,129) (1,928)	(6,342) (3,908)	(2,432) (1,499)	-		(16,689) (10,283)	(1,380) (1,085)	(750) (2,436)	(916) (292)		-		(3,046) (3,813)			
1377334	Mena Volunteer Fire	0.236%	(8,899)	(6,859)	(8,681)	(2,783)			(27,222)	(5,477)	(3,582)	(7,259)	(2,783)			(19,101)	(3,422)	(3.277)	(1.422)				(8,121)			
1384634	Midland Volunteer Fire	0.162%	1,953	6,084	(2,058)	(1,902)	-	-	4,077	(3,743)	(2,448)	(4,962)	(1,902)	-	-	(13,055)	5,696	8,532	2,904		-	-	17,132			
1386234 1388934	Milo Volunteer Fire Mineral Springs Volunteer Fire	0.259% 0.182%	27,931 (3,723)	30,007 (4,237)	4,127 (6,397)	(3,051) (2,148)			59,014 (16,505)	(6,002) (4,227)	(3,926) (2,764)	(7,956) (5,602)	(3,051) (2,148)	-		(20,935) (14,741)	33,933 504	33,933 (1,473)	12,083 (795)				79,949 (1,764)			
1398634	Monette Volunteer Fire	0.272%	(2,406)	(2,866)	(8,234)	(3,207)			(16,713)	(6,310)	(4,126)	(8,363)	(3,207)			(22,006)	3,904	1,260	129				5.293			
1408734 1418434	Monticello Volunteer Fire Montrose Volunteer Fire	0.167%	(2,038)	(3,213)	(4,798)	(1,972)	-		(12,021) (6.088)	(3,879)	(2,537)	(5,142)	(1,972) (1,078)	-		(13,530) (7.397)	1,841 294	(676) 1.065	344 (50)			-	1,509			
1421434	Morning Star Fpa	0.225%	(12,684)	(15,479)	(9,392)	(2,651)			(40,206)	(5,214)	(3,411)	(6,913)	(2,651)			(18,189)	(7,470)	(12,068)	(2,479)				(22,017)			
1422234 1425734	Morning Star Volunteer Fire	0.104% 0.065%	(1,949)	(387)	(2,705)	(1,227)	-	-	(6,268)	(2,415)	(1,580)	(3,201)	(1,227)	-	-	(8,423)	466 943	1,193	496		-	-	2,155			
1425734 1427334	Moro Volunteer Fire Morriton Volunteer Fire	0.065%	(567) (12,445)	(111) (9,146)	(2,077) (12,010)	(767) (4,435)			(3,522) (38,036)	(1,510) (8,727)	(987) (5,708)	(2,001) (11,568)	(767) (4,435)			(5,265) (30,438)	943 (3,718)	876 (3,438)	(76) (442)				1,743 (7,598)			
1428134	Morriston Volunteer Fire	0.232%	24,993	26,852	3,694	(2,730)			52,809	(5,372)	(3,513)	(7,120)	(2,730)			(18,735)	30,365	30,365	10,814				71,544			
1430334 1433834	Morrow Volunteer Fire Mount Holly Volunteer Fire	0.196% 0.234%	(412) (3,724)	1,224	(4,511) (5,779)	(2,305) (2,754)		-	(6,004) (11,959)	(4,537) (5,420)	(2,967) (3,544)	(6,012) (7,183)	(2,305) (2,754)		-	(15,821) (18,901)	4,125 1,696	4,191 3,842	1,501 1,404			-	9,817 6,942			
1448634	Mount Ida Volunteer Fire	0.259%	680	(1,219)	(7,767)	(3,046)			(11,352)	(5.993)	(3.919)	(7,943)	(3,046)			(20,901)	6,673	2.700	176				9.549			
1438934 1438924	Mountain Home Volunteer Fire	0.132%	(5,370)	(7,686)	(4,086)	(1,554)		-	(18,696)	(3,056) (1,809)	(1,999) (1,183)	(4,052)	(1,554)		-	(10,661)	(2,314)	(5,687) 1,288	(34) 464			-	(8,035) 204			
1438924	Mountain Home Volunteer Police Mountain Pine Volunteer Police	0.078%	(3,357) 3.113	105 3 290	(1,933)	(919) (474)			(6,104) 4.728	(1,809)	(1,183) (610)	(2,397)	(919) (474)		-	(6,308) (3,256)	(1,548) 4,048	1,288	464 36			-	204 7 984			
1452434	Mountain View Volunteer Fire	0.363%	(7,578)	(7,112)	(11,102)	(4,278)			(30,070)	(8 418)	(5,505)	(11,157)	(4,278)		-	(29,358)	840	(1,607)	55				7,984 (712)			
1452424	Mountain View Volunteer Police	0.025%	(5,068)	(5,429)	(2,020)	(294)		-	(12,811)	(579) (7,554)	(378)	(767) (10,010)	(294)		-	(2,018)	(4,489)	(5,051)	(1,253)			-	(10,793)			
1436234 1436224	Mountainburg Volunteer Fire Mountainburg Volunteer Police	0.326%	(25,034) (9,281)	(21,555) (4,788)	(14,138)	(3,838)			(64,565) (17.545)	(7,554)	(4,939) (592)	(10,010)	(3,838)			(26,341) (3,159)	(17,480) (8,374)	(16,616) (4,196)	(4,128) (1,816)				(38,224)			
1449434	Mt Judea Area Volunteer Fire	0.326%	(5,997)	(3,257)	(9,229)	(3,836)			(22,319)	(7,547)	(4,936)	(10,004)	(3,836)	-		(26,323)	1,550	1,679	775			-	(14,386) 4,004			
1457534	Mulberry Volunteer Fire	0.329%	(9,625)	(2,782)	(10,395)	(3,877)	-		(26,679)	(7,627)	(4,989)	(10,111)	(3,877)	-		(26,604)	(1,998)	2,207	(284)		-		(75)			
1467234 1487734	Murfreesboro Volunteer Fire Nashville Volunteer Fire	0.157% 0.274%	(6,097) (5,213)	(4,149) (2,167)	(6,191) (7,701)	(1,854) (3,232)			(18,291) (18,313)	(3,648) (6,361)	(2,386) (4,159)	(4,835) (8,430)	(1,854) (3,232)			(12,723) (22,182)	(2,449) 1,148	(1,763) 1,992	(1,356) 729				(5,568) 3,869			
1490734	Natural Dam Volunteer Fire	0.053%	(1,404)	(954)	(1,645)	(626)			(4,629)	(1,234)	(806)	(1,634)	(626)			(4,300)	(170)	1,992 (148)	729 (11)				(329)			
1493134 1497434	New Blaine Rural Volunteer Fir Newark Volunteer Fire	0.208%	(10,425)	(3,901) (7,325)	(7,930) (7,146)	(2,452) (2,610)		-	(24,708) (27,842)	(4,825) (5,134)	(3,156)	(6,396) (6,806)	(2,452)			(16,829) (17,908)	(5,600) (5,627)	(745) (3,967)	(1,534) (340)				(7,879) (9,934)			
1497434 1506734	Newport Volunteer Fire	0.118%	(7,620)	(7,325)	(4,922)	(1,387)			(21,201)	(5,134)	(1,785)	(6,806)	(1,387)			(17,908)	(4,890)	(5.487)	(1.304)				(11,681)			
1506724	Newport Volunteer Police	0.013%	(3,149)	(2,889)	(414)	(153)		-	(6,605)	(303)	(197)	(400)	(153)		-	(1,053)	(2,846)	(2,692)	(14)			-	(5,552)			
1508334 1509134	Nimrod/Aplin Volunteer Fire Nob Hill Volunteer Fire	0.118%	(4,069) (561)	(2,380) 2,484	(3,731) (5,349)	(1,386) (3,842)		-	(11,566) (7,268)	(2,726) (7,560)	(1,784) (4,944)	(3,615) (10,021)	(1,386) (3,842)			(9,511) (26,367)	(1,343) 6,999	(596) 7,428	(116) 4,672				(2,055) 19,099			
1516429	Norfork Volunteer Police	0.017%	1,138	1,007	(555)	(205)			1,385	(406)	(264)	(536)	(205)			(1,411)	1,544	1,271	(19)				2,796			
1515634	Norman Volunteer Fire	0.105%	(4,291)	(3,321)	(3,305)	(1,239)		-	(12,156)	(2,439)	(1,594)	(3,231)	(1,239)		-	(8,503)	(1,852)	(1,727)	(74)			-	(3,653)			
1517234 1517224	Norphlet Volunteer Fire Norphlet Volunteer Police	0.209% 0.025%	(6,789) (878)	(5,627) (666)	(6,641) (849)	(2,459) (294)			(21,516) (2,687)	(4,837) (579)	(3,164)	(6,413) (767)	(2,459) (294)		-	(16,873) (2,018)	(1,952) (299)	(2,463) (288)	(228)			-	(4,643) (669)			
1525334	North Crossett Volunteer Fire	0.207%	(8,682)	(6,227)	(7,286)	(2,442)			(24,637)	(4,805)	(3,143)	(6,369)	(2,442)			(16,759)	(3,877)	(3,084)	(917)				(7,878)			
1540734 1522934	North Pulaski Fpd Northeast Benton Co.	0.410%	(3,489) 7,056	3,598 10.705	(14,599) (13.986)	(4,833) (7,481)			(19,323)	(9,509) (14,720)	(6,219) (9,627)	(12,605) (19,511)	(4,833) (7.481)			(33,166) (51.339)	6,020 21.776	9,817 20.332	(1,994) 5.525				13,843 47.633			
1522934 1528834	Northeast Benton Co. Northeast Greene County Fire District	0.635%	7,056 (24,545)	10,705	(13,986) (10,324)	(7,481) (2,386)			(3,706)	(14,720) (4,694)	(9,627)	(19,511) (6,222)	(7,481) (2,386)			(51,339) (16,372)	21,776 (19,851)	20,332 (16,751)	5,525 (4,102)				47,633 (40,704)			
1524534	Northeast Lakeside Volunteer Fire	0.183%	(3,918)	(2,393)	(5,831)	(2,154)			(14,296)	(4,239)	(2,773)	(5,619)	(2,154)		-	(14,785)	321	380	(212)			-	489			
1526134 1531834	Northeast Saline County Fire Northside Volunteer Fire	0.104%	2,709 (4,790)	4,861 (3,741)	(975) (3,739)	(1,227) (1,381)			5,368 (13,651)	(2,415) (2,717)	(1,580) (1,777)	(3,201)	(1,227) (1,381)		-	(8,423) (9,476)	5,124 (2,073)	6,441 (1,964)	2,226 (138)			-	13,791 (4,175)			
1529634	Northside Volunteer Fire	0.300%	(5,910)	(2,685)	(8,421)	(3,535)			(20,551)	(6,957)	(4,549)	(9,220)	(3,535)			(24,261)	1,047	1,864	799				3,710			

The Part			Footon	Schedule of Deferred inflows and Outflows								Schedule of Deferred inflows and Outflows - Proportionate Share of Collective Amounts								Schedule of Deferred inflows and Outflows - Employer Specific Change in Proportion						
Septiments of the septiments o	Employer ID	Employer	Allocation Percentage			2023		2025	Thereafter			2022	2023	2024	2025	Thereafter				2023	2024	2025	Thereafter			
Series Se	1547434	Oak Grove Fire Protection Dist. #25 Oak Grove Volunteer Fire	0.182%		(4,258)	(5,885)	(2,145)		-	(22,849)	(4,221)	(2,761)	(5,595)	(2,145)			(14,722)	(6,340)	(1,497)	(290)			:	(8,127) 4.261		
Secont	1520234	Oil Trough Volunteer Fire	0.196%		(11,199)	(7,375)	(2,314)		-	(38,174)	(4,553)	(2,978)	(6,036)	(2,314)		-	(15,881)	(12,733)	(8,221)	(1,339)				(22,293)		
Secont					(4,234) 1,013		(1,688) (291)					(2,172)						(2,208) 1,402	(2,062) 1,388					(4,435) 3,281		
September 1969	1566034				(11,064)	(8,648)	(2,168)		-	(33,740)	(4,268)	(2,790)		(2,168)		-	(14,881)	(7,592)	(8,274)	(2,993)			-	(18,859)		
September 1968	1566024 1576834	Oppelo Volunteer Police Osceola Volunteer Fire	0.013%	1,384 (5,369)	1,491 (3,986)	(2,066)	(153) (775)			2,899 (12,196)	(303)	(197) (997)	(400)	(153) (775)			(1,053) (5,316)	1,687	1,688	577 (45)				(6,880)		
Second	1576824	Osceola Volunteer Police		(1,684)	(1,745)	(2,511)	(908)		-	(6,848)	(1.786)	(1,168)	(2,368)	(908)		-	(6,230)	102	(577)	(143)				(618)		
Second	1579234 1582234	Oxley Volunteer Fire	0.157%	(7,812) (3,290)	(8,457)	(6,567) (3,357)	(1,844)			(24,680) (10,275)	(3,627) (2,363)	(2,373) (1,545)	(4,809)				(12,653) (8,240)	(4,185) (927)	(6,084) (882)	(1,758)				(12,027) (2,035)		
September Sept	1585734		0.223%	(9,597)	(4,057)	(6,510)	(2,622)			(22,786)	(5,159)	(3,375)	(6,839)	(2,622)			(17,995)	(4,438)	(682)	329				(4,791)		
Comparament	1599734	Pangburn Volunteer Fire	0.355%	1,169	2,593	(8,783)	(4,185)			(9,206)	(8,234)	(5,385)	(10,914)	(4,185)			(28,718)		7.978	2,131				19,512		
Section	1599724	Pangburn Volunteer Police	0.013%	(302)	(1,560)	(421)	(150)		-	(2,433)	(295)	(192)	(390)	(150)		-	(1,027)	(7)	(1,368)	(31)		-		(1,406)		
Column	1616024	Paragould Volunteer Police	0.103%	(1,382)	(504)	(2,763)	(1,219)			(5,868)	(2,397)	(1,568)	(3,178)	(1,219)			(8,362)	1,015	1.064	415				2,494		
Column									-							-			(1,294)	(278)		-		(2,288)		
Column	1617934	Parks Volunteer Fire	0.000%	(5,991)	(5,005)					(10,996)								(5,991)	(5,005)					(10,996)		
Martine			0.106%	(4,561) (5.254)		(3,872)					(2,469)	(1,614)	(3,271)	(1,254)				(2,092)	(2,039)	(601) 363				(4,732)		
Marie	1623324	Patterson Volunteer Police	0.026%	(750)	(531)	(795)	(306)			(2,382)	(601)	(393)	(797)	(306)			(2,097)	(149)	(138)	2				(285)		
Martin																										
Property	1629234	Peel Volunteer Fire & Rescue	0.196%	(5,357)	(4,899)	(5,705)	(2.313)			(18,274)	(4,551)	(2,976)	(6,032)	(2,313)			(15,872)	(806)	(1.923)	327				(2,402)		
Property	1631434	Perryville Volunteer Fire Philadelphia Volunteer Fire	0.143%	(10,405)	(8,923)	(5,822)	(1,683)		-	(26,833)	(3,311)	(2,165)	(4,388)	(1,683)			(11,547)	(7,094)	(6,758) (4.103)	(1,434)			:	(15,286)		
Marke Mark	1635734	Piggott Volunteer Fire	0.287%	(5,577)	(3,270)	(9,137)	(3,383)			(21,367)	(6,657)	(4,353)	(8,823)	(3,383)			(23,216)	1,080	1,083	(314)				1,849		
Marke	1646224 1648934	Pine Bluff Volunteer Police Pine Birdse Volunteer Fine	0.077%	(7,585)	(379)	(2,504)	(912)			(11,380)	(1,794)		(2,378)	(912)			(6,257)	(5,791)	794	(126)				(5,123)		
Martin	1649734	Pine Village Volunteer Fire	0.172%	(1,257)	2,163	(3,010)	(2,030)			(4,134)	(3,995)	(2,613)	(5,295)	(2,030)			(13,933)	2,738	4,776	2,285				9,799		
March Sambard March Sambar			0.351%	(7,031) 16,657		(10,054)	(4,132)			28 937	(8,131)	(5,318)	(10,777)	(4,132)			(28,358)		20.930	723				44 449		
Column	1657834	Plainview Volunteer Fire	0.240%	(10,117)	(8,651)	(7,971)	(2,832)			(29,571)	(5,573)	(3,645)	(7,386)	(2,832)			(19,436)	(4,544)	(5,006)	(585)				(10,135)		
Marie	1644634 1655134	Pleasant Plains Volunteer Fire Plumonille Volunteer Fire	0.248%	(9,312)	(4,203)	(6,680)	(2,920)			(23,115)	(5,747)	(3,758)	(7,616)	(2,920)			(20,041)	(3,565) (4.172)	(445) (4.671)	936 420				(3,074)		
Marke Mark	1665934	Pocahontas Volunteer Fire	0.222%	(7,254)	(6,705)	(6,452)	(2,617)			(23,028)	(5,149)	(3,368)	(6,826)	(2,617)			(17,960)	(2,105)	(3,337)	374				(5,068)		
Marke Mark				1,014		(1,794)			-		(2,111)					-			402				-	4,531		
Marchanness	1671334	Portland Volunteer Fire	0.065%	(2,631)	(1,350)	(2,077)	(767)			(6,825)	(1,510)	(987)	(2,001)	(767)			(5,265)	(1,121)	(363)	(76)				(1,560)		
Section	1668334	Pottsville Valunteer Fire	0.249%	(4,517)	(4,570)	(7,262)	(2,938)		-	(19,287)	(5,781)	(3,781)	(7,663)	(2,938)		-	(20,163)	1,264	(789)	401			-	876		
Methodoling	1675634	Prairie Grove Volunteer Fire	0.325%	(5,460)	(3,375)	(9,271)	(3,828)			(21,934)	(7,533)	(4,926)	(9,984)	(3,828)			(26,271)	2,073	1,551	713				4,337		
Mary									-							-										
Second S	1685334	Pulaski Co Volunteer Fire	0.102%	(7,480)	(6,621)	(5,845)	(1,206)			(21,152)	(2,372)	(1,552)	(3,145)	(1,206)			(8,275)	(5,108)	(5,069)	(2,700)				(12.877)		
Mart	1691834	Pyatt Rural Fire & Def Assoc	0.182%	(3,721)	(2,249)	(5,286)	(2,139)		-	(13,395)	(4,208)	(2,753)	(5,579)	(2,139)		-	(14,679)	487	504	293			-	1,284		
Marchander Mar	1693434	Quitman Volunteer	0.226%	24,326	26,134	3,594	(2,657)			51,397	(5,227)	(3,419)	(6,929)	(2,657)			(18,232)	29,553	29.553	10.523				69.629		
Marchander Mar				(3,242)		(2,876)						(2,764)							1,439	2,726				5,150		
Second S	1704324	Rector Volunteer Police	0.026%	(2,547)	(2,290)	(1,421)	(307)			(6,565)	(604)	(395)	(800)	(307)			(2,106)	(1,943)	(1.895)	(621)				(4,459)		
Second				(1,998)		(9,651)	(4,426)		-		(8,711)	(5,696)	(11,544)	(4,426)		-			4,664	1,893		-		13,270		
Market M	1715934	Richwood Volunteer Fire	0.078%	(4,058)	(3,389)	(3,098)	(921)			(11,466)	(1,811)	(1,185)	(2,401)	(921)			(6,318)	(2,247)	(2,204)	(697)				(5,148)		
Second	1714034		0.234%	(1,309)	(1,508)	(6,442)	(2,755)			(12,014)	(5,423)	(3,546)	(7,186)	(2,755)			(18,910)	4,114	2,038	744				6.896		
Table Care	1721334	Rockport Volunteer Fire	0.170%	(7,750)	(6,840)	(4,824)				(21,419)	(3,944)	(972)	(5,228)	(2,005)				(3,806)	(4.260)	404				(7.662)		
Description Column Colum	1724824	Rogers Volunteer Police	0.000%	(425)	(514)	(582)	-			(1,521)								(425)	(514)	(582)				(1,521)		
Fig. Section Company	1729934	Rose Bud Volunteer Fire	0.026%	(1,327)	511	(8,722)	(3,221)			(12,759)				(3,221)			(22,103)	5,010	4,656	(322)				9,344		
Marie Mari		Ross Van Ness - Wellford Volunteer Fire		(7,069)					-		(4,809)	(3,144)				-			(2,362)	(1,465)		-		(6,087)		
Part Mart	1731034	Ruddell Hill Volunteer Fire	0.103%	(5,697)	(5,326)	(3,937)	(1,217)			(16,177)	(2,395)	(1,566)	(3,175)	(1,217)			(8,353)	(3,302)	(3,760)	(762)				(7,824)		
Part									-		(3,020)	(1,974)				-			(2,013)	(151)		-		(4,306)		
1982 See	1753134	Salem Volunteer Fire	0.299%	(8,113)	(6,265)	(9,560)	(3,524)			(27,462)	(6,933)	(4,534)	(9,190)	(3,524)			(24,181)	(1,180)	(1,731)	(370)				(3,281)		
Seal For Procession Concess Seal Procession Concess Seal Procession Concess Seal Process	1755834	Salem-Saline County Volunteer Saratoga Volunteer Fire	0.377%	(3,377)	190	(11,543)	(4.443)			(19.173)	(8.742)	(5.718)	(11.588)	(4,443)	:		(30.491)	5.365	5.908	45	:			11.318		
Part		Sardis Fire Protection Distric	0.180%	(7,193)	(5,111)	(6,983)	(2,121)			(21,408)	(4,173)	(2,730)	(5,532)	(2,121)			(14,556)	(3,020)	(2,381)	(1.451)				(6.852)		
Part		Scotland Area Fire & Emergency Scott Volunteer Fire		(6,903)	(4,926)	(7,485)	(2,755)				(5,423)	(3,546)	(7,186)	(2,755)			(18,910)	(1,480)	(1,380)	(299)				(3,159)		
Paralle Serve Se	1762034	Scranton Rural Volunteer Fire	0.221%	(6,405)	(4,646)	(7,067)	(2,603)			(20,721)	(5,121)	(3,350)	(6,789)	(2,603)			(17,863)	(1,284)	(1,296)	(278)				(2,858)		
1981 Sery Control Printing Service	1797334		0.118%	(4,707)	(2,291)	(3,769)	(1,392)										(9,554)		(499)	(138)				(2,605)		
1761-124	1763924	Searcy Volunteer Police	0.092%	(6,043)	(5,157)	(4,037)	(1,078)			(16,315)	(2,121)	(1,387)	(2,811)	(1,078)			(7,397)	(3,922)	(3.770)	(1.226)				(8 918)		
1761-124																			(4,273)	(143)				(7,660)		
1771-11 Non-vinciner for Profession 0.1255 0.1461 0.7371 0.1461	1766334	Shannon Hills Volunteer Fire	0.166%	(5,337)	(615)	(6,161)	(1,954)		-	(14,067)	(3.844)	(2,514)	(5,095)	(1,954)		-	(13,407)	(1,493)	1,899	(1,066)				(660)		
179444 Mode Number For 0,50% 1,31m 2,41m 1,71m 1											(1,207) (4,218)								(3,303)	(673)						
179844 540 500 5	1774434	Sheridan Volunteer Fire	0.365%	(14,302)	(7,886)	(13,912)	(4,301)		-	(40,401)	(8,463)	(5,535)	(11,218)	(4,301)		-	(29,517)	(5,839)	(2,351)	(2,694)			-	(10,884)		
1799 25 Section Visible Fire 0.258 C,048 C,079 C,170 C,038 C,038 C,028 C,027 C,038 C,028 C,029 C,0	1788434	Sixth District Volunteer Fire	0.224%	(16,721)	(18,397)	(11,661)	(2,639)			(49,418)	(5,193)	(3,396)	(6,883)	(2,639)			(18,111)	(11,528)	(15,001)	(4,778)				(31,307)		
179924 Super- S	1793034	Smackover Volunteer Fire	0.258%	(7,034)	(4,672)	(7,174)	(3,038)			(21,918)	(5,977)	(3,909)	(7,923)	(3,038)			(20,847)	(1,057)	(763)	749				(1,071)		
179773 Some Courted Fire Carpor Season	1792234		0.101%	(4,007)	(3,031)	(2.196)	(1,189)			(10,423)	(2,339)	(1,530)	(3,101)	(1,189)			(8,159)	1,1/1 (1,668)	(1,501)	905				(2,264)		
180734 South Column Control Volumeter Fire CLISS CLASS	1794934	Snowball Volunteer Fire	0.172%	(4,953)	(2,754)	(4,755)	(2,025)			(14,487)	(3,986)	(2,606)	(5,282)	(2,025)			(13,899)	(967)	(148)	527				(588)		
18073 Som Montane Nothmer For 0.1186 (5.91) (2.94) (3.94) (3.95) (1.38) (1.38) (1.38) (1.95) (2.91) (3.95) (2.91) (3.95) (2.91) (3.95) (2.91) (3.95) (2.91) (3.95) (2.91) (3.95) (2.91) (3.95) (2.91) (3.95) (2.91) (3.95) (3.9																		(10.588)	(1,165)					(1,986)		
1805 180 180	1800734	South Mountain Volunteer Fire	0.113%	(3,891)	(2,934)	(3,806)	(1,330)			(11,961)	(2,615)	(1,711)	(3,468)	(1,330)			(9,124)	(1,276)	(1,223)	(338)				(2.837)		
179124 Specimen Volunteer Fire 0.1506 (7.85) (7	1805834	Southbend Volunteer Fire Southridge Volunteer Fire	0.234%	6.950	(3.613)	(7.479)	(3,723)			(6.901)	(7,327) (5.429)	(3.551)	(7.196)	(2.759)			(25,551) (18.935)	12.379	(62)	(830)				12.034		
1791-22 Spanton Volunteer Frie 0.019% (40) (79% (12.0) (40) 0.20) (80) (80) (90) (12.0) (40) (13.0) (40) (13.0) (1801534	Southside Volunteer Fire	0.340%	(9,113)	(6,819)	(10,710)	(4,008)			(30,650)	(7,888)	(5,158)	(10,454)	(4,008)			(27,508)	(1,225)	(1,661)	(256)				(3,142)		
181334 St. France Numbers Fire 0.0646 0.055 279 1,500 0.755 0.250 0.1841 0.230 0.755 0.250 0.1841 0.15.209 0.6131 0.1850 0.757 0.750 0.1845 0.757 0.751 0.1845 0.757 0.751 0.1845 0.757 0.751 0.1845 0.757 0.751 0.1845 0.757 0.751 0.1845 0.757 0.751 0.1845 0.757 0.751 0.1845 0.757 0.751 0.1845 0.757 0.751 0.1845 0.757 0.751 0.1845 0.757 0.751 0.1845 0.757 0.751 0.1845 0.757 0.751 0.1845 0.757 0.751 0.757 0.751 0.1845 0.757 0.751 0.757 0.751 0.757 0.751 0.757 0.751 0.757 0.751 0.757 0.757 0.751 0.757 0.75																		(4,140) 477	(204)	(1,942)				(9,584) 250		
124448 Str. City pointmer Five 0.2146 (9,997) (0,907) (0,44) (2,707) (0,64) (1,54) (2,24) (1,543) (4,543) (4,348) (3,34) (3,34) (3,34) (3,34) (3,34) (3,34) (3,34) (3,24) 132734 Siligent Volunteer Free 0.1576 (6,145) (5,143) (1,544) (1,543) (1,544)	1833334	St. Francis Volunteer Fire	0.064%	(255)	279	(1,508)	(754)			(2,238)	(1,485)	(971)	(1,967)	(754)			(5,177)	1,230	1,250	459				2,939		
134244 50 CPG 100 CP	1824434	Star City Volunteer Fire	0.234%	(9,959)		(8,041)	(2,762)			(28,664)	(6,613) (5.434)	(3,554)	(8,767)	(3,361)			(18,953)	(4,525)	(4.348)	(838)				(9,711)		
187924 Sincheny Volunteer Fre 0.10% [6,06] (4,74) [5,18] (1,846) (1,518) (1,5	1824424	Star City Volunteer Police	0.013%	953	969	(416)	(153)			1,353	(303)	(197)	(400)	(153)			(1,053)	1,256	1,166	(16)				2,406		
187928 Stroke Volumeter For 0.2448 (2.048) (2.048	1828734 1837634		0.168%	(5,162)	(5,118) (4.794)	(5,413) (6.818)	(1,984) (1.846)			(17,677) (21.518)	(3,905)	(2,554)	(5,175) (4.815)	(1,984)			(13,618) (12,670)	(1,257) (4,427)	(2,564) (2.418)	(238)				(4,059)		
15F448 Singary Voluntee Fre 0.00% (886) $(1,17)$ $(4,79)$ $(4,79)$ (85) (52) $(1,24)$ $(4,79)$ (52) $(1,24)$ $(4,79)$ (52) $(1,24)$ $(2,79)$ $(5,71)$ <t< td=""><td>1839234</td><td>Strickler Volunteer Fire</td><td>0.104%</td><td>(3,043)</td><td>(2,161)</td><td>(3,323)</td><td>(1,227)</td><td></td><td></td><td>(9,754)</td><td>(2,415)</td><td>(1,580)</td><td>(3,201)</td><td>(1,227)</td><td></td><td></td><td>(8,423)</td><td>(628)</td><td>(581)</td><td>(122)</td><td></td><td></td><td></td><td>(1,331)</td></t<>	1839234	Strickler Volunteer Fire	0.104%	(3,043)	(2,161)	(3,323)	(1,227)			(9,754)	(2,415)	(1,580)	(3,201)	(1,227)			(8,423)	(628)	(581)	(122)				(1,331)		
			0.244%	(2,285)			(2,870)			(13,697)	(5,649)	(3,694)	(7,486)				(19,699) (3.264)		3,104	(466) (550)				6,002		
	1872434	Sulphur Rock Area Volunteer Fire	0.130%	13,706	14,739	1,527	(1,534)			28,438	(3,020)	(1,974)	(4,001)	(1,534)			(10,529)	16,726	16,713	5,528				38,967		
1876/4 Summit Valentere Fre 0.21% 2.33 4.04 (5.91) (2,607) - (2,70) (5.10) (3.55) (5.79) (2,607) - (17,061) 7.46 7.56 88 - 5.5721 18734 Summit Valentere 6 0.15% (4,82) (3.51) (5.21) (3.51) - (5.578) (5.58) (2.33) (4.78) (1.31) - (2,44) (1.25) (1.31) (1.31) (1.31) (1.31) - (1.34) (1.31) (1				(4,211)							(1,837)	(1,201)							(294)	(39)				(2,707)		
187334 Sourt-Bury (Volunter For 0.1176 (1.44) (2.44) (2.44) (2.44) (2.21) (1.381) (0.078) (2.77) (1.601) (1.381) (9.676) (697) (641) (20) (1.401) (1.8034) (1874034	Summit Volunteer Fire	0.221%	2.333	4.014	(5.910)	(2.607)			(2.170)	(5.130)	(3.355)	(6.799)	(2.607)			(17.891)	7.463	7.369	889				15.721		
188534 Sweet Home Volunteer Fire 0.000% (3,408) - (3,408) - (3,408) - (3,408)																		(697)						(2,734) (1.460)		
1879314 Switten (volunteer Fire 0.1375% (7,200) (5,018) (5,523) (2,062) · · (0,803) (4,658) (2,654) (3,379) (2,662) · · (14,153) (3,142) (2,364) (1,144) · · · · (6,650)	1880534	Sweet Home Volunteer Fire	0.000%	(3,408)						(3,408)								(3,408)						(3,408)		
	1879134	Swifton Volunteer Fire	0.175%	(7,200)	(5,018)	(6,523)	(2,062)			(20,803)	(4,058)	(2,654)	(5,379)	(2,062)			(14,153)	(3,142)	(2,364)	(1,144)	-			(6,650)		

		Employer		Si	chedule of Deferred Int	lows and Outflows - F	Proportionate Share o	f Collective Amounts			Schedule of Deferred Inflows and Outflows - Employer Specific Change in Proportion												
	Employer	Allocation	2021	2022	2023	2024	2025	Thereafter	Total	2021	2022	2023	2024	2025	Thereafter	Total	2021	2022	2023	2024	2025	Thereafter	Total
Employer ID 1879124	Swifton Volunteer Police	Percentage 0.001%	(20)	2022	(102)	2024	2025	Thereafter	(134)	(12)	2022	(17)	2024	2025	Thereafter	(44)	2021	2022	(85)	2024	2025	Thereafter	(90)
1882134	Taylor Volunteer Fire	0.110%	(6,303)	(4,676)	(3,822)	(1,293)			(16,094)	(2,544)	(1,663)	(3,371)	(1,293)			(8,871)	(3,759)	(3,013)	(451)				(7,223)
1892924	Texarkana Volunteer Police	0.013%	353	(271)	(416)	(153)	-	-	(487)	(303)	(197)	(400)	(153)	-	-	(1,053)	656	(74)	(16)	-	-	-	566
1895334	Thornton Volunteer Fire	0.155% 0.182%	1,513	2,266	(5,624)	(1,824)	-	-	(3,669)	(3,591)	(2,348)	(4,758)	(1,824)	-	-	(12,521) (14,741)	5,104 2,327	4,614	(866)	-	-	-	8,852
1903834	Tillar Volunteer Fire Timbo Volunteer Fire	0.182%	(1,900)	(2,552) (4,563)	(5,845)	(2,148)			(12,445)	(4,227) (6,206)	(2,764)	(5,602)	(2,148)			(21,741)	2,327 4.116	212 (504)	(243)				2,296 3.647
1906234	Tinsman Volunteer Fire	0.060%	(2,817)	(1.579)	(1,541)	(703)			(6.640)	(1,385)	(905)	(1,834)	(703)			(4.827)	(1.432)	(674)	293	-			(1,813)
1909734	Tontitown Area Volunteer Fire	0.315%	(9,520)	(4,105)	(8,697)	(3,708)			(26,030)	(7,296)	(4,771)	(9,670)	(3,708)			(25,445)	(2,224)	666	973				(585)
1908934	Tontitown Volunteer Fire	0.000%	(681)	(1,274)	(1)				(1,956)			-	-				(681)	(1,274)	(1)	-			(1,956)
1908924	Tontitown Volunteer Police	0.152%	(452)	3,410	(4,408)	(1,787)			(3,237)	(3,516)	(2,300)	(4,662)	(1,787)			(12,265)	3,064	5,710	254	-	-		9,028
1831734 1912734	Town Of St. Charles Volunteer Tracy Area Volunteer Fire	0.130%	(4,518) (4,339)	(2,704)	(4,152) (6,766)	(1,534)			(12,908) (12,929)	(3,020)	(1,974)	(4,001) (6.339)	(1,534)			(10,529) (16.681)	(1,498)	(730) 3.735	(151) (427)				(2,379) 3,752
1922434	Trumann Volunteer Fire	0.182%	(4,717)	(1.235)	(5,800)	(2.147)			(13.899)	(4,224)	(2,762)	(5.599)	(2.147)			(14,732)	(493)	1.527	(201)	-			833
1922424	Trumann Volunteer Police	0.027%	900	327	(1,443)	(313)			(529)	(618)	(403)	(817)	(313)			(2,151)	1,518	730	(626)				1,622
1931334	Tuckerman Volunteer Fire	0.343%	4,882	8,289	(6,794)	(4,040)			2,337	(7,951)	(5,199)	(10,537)	(4,040)			(27,727)	12,833	13,488	3,743	-			30,064
1931324	Tuckerman Volunteer Police	0.053%	(720)	(966)	(1,642)	(629)			(3,957)	(1,237)	(810)	(1,641)	(629)			(4,317)	517	(156)	(1)	-	-		360
1932134 1935634	Tull Fire & Rescue Turrell Volunteer Fire	0.115% 0.039%	(6,451) 228	(5,386) (811)	(3,778)	(1,351)			(16,966)	(2,660) (907)	(1,739) (592)	(3,524)	(1,351)			(9,274) (3.159)	(3,791) 1.135	(3,647)	(254) (45)				(7,692) 871
1935634	Turtle Creek Volunteer Fire	0.301%	24,437	26.249	(7,754)	(3.542)			39.390	(6.968)	(4,558)	(9,237)	(3.542)			(24.305)	31.405	30,807	1,483				63,695
1937234	Tyronza Volunteer Fire	0.247%	(707)	(30)	(6,209)	(2,913)			(9,859)	(5,730)	(3,748)	(7,596)	(2,913)			(19,987)	5,023	3,718	1,387				10,128
1937224	Tyronza Volunteer Police	0.050%	3,500	3,110	(1,096)	(595)			4,919	(1,170)	(765)	(1,551)	(595)			(4,081)	4,670	3,875	455	-			9,000
1938034	Umpire Volunteer Fire	0.082%	(6,696)	(5,883)	(3,584)	(967)			(17,130)	(1,900)	(1,244)	(2,521)	(967)			(6,632)	(4,796)	(4,639)	(1,063)	-	-		(10,498)
1939934	Valley Springs Volunteer Fire Van Buren Volunteer Police	0.182%	(9,115)	(11,150)	(8,190)	(2,149)			(30,604)	(4,230)	(2,766)	(5,605)	(2,149)			(14,750)	(4,885)	(8,384)	(2,585)				(15,854) 2.186
1942934	Vandervoort Rural Volunteer Fire	0.143%	(5,958)	(4,743)	(5,175)	(1,688)			(17,564)	(3,320)	(2,172)	(4,402)	(1,688)			(11,582)	(2,638)	(2,571)	(773)				(5,982)
1944534	Velvet Ridge Fire Protection District	0.172%	(3,323)	(1,959)	(5,357)	(2,025)			(12,664)	(3,986)	(2,606)	(5,282)	(2,025)			(13,899)	663	647	(75)				1,235
1952634	Vilonia Volunteer Fire	0.290%	(12,492)	(5,482)	(7,319)	(3,419)			(28,712)	(6,726)	(4,400)	(8,917)	(3,419)			(23,462)	(5,766)	(1,082)	1,598				(5,250)
1952624	Vilonia Volunteer Police	0.013%	(4,298)	(4,729)	(1,006)	(153)		-	(10,186)	(303)	(197)	(400)	(153)			(1,053)	(3,995)	(4,532)	(606)	-		-	(9,133)
1961534 1982834	Viola Volunteer Fire Wabbasela Volunteer Fire	0.119%	(5,435)	(7,046)	(4,897)	(1,399)			(18,777) (9.712)	(2,752)	(1,800)	(3,648)	(1,399)			(9,599) (6,203)	(2,683)	(5,246) (1,989)	(1,249)				(9,178)
1982834	Walds Volunteer Fire	0.077%	(3,141)	(3,152) (4,773)	(2,515)	(904)			(9,712)	(1,779)	(1,163)	(2,357)	(904)			(6,203)	(1,362)	(1,989)	(158)				(3,509)
1991724	Waldo Volunteer Police	0.026%	1,020	1,236	(212)	(307)			1.737	(604)	(395)	(800)	(307)			(2,106)	1,624	1,631	588				3,843
2002834	Waldron Volunteer Fire	0.224%	(8,075)	(6,175)	(7,730)	(2,634)			(24,614)	(5,184)	(3,389)	(6,869)	(2,634)			(18,076)	(2,891)	(2,786)	(861)				(6,538)
2011734	Walnut Ridge Volunteer Fire	0.157%	(7,819)	(6,182)	(5,483)	(1,848)			(21,332)	(3,635)	(2,378)	(4,819)	(1,848)			(12,680)	(4,184)	(3,804)	(664)	-			(8,652)
2011724	Walnut Ridge Volunteer Police	0.039%	(3,974)	(4,296)	(2,378)	(460)			(11,108)	(907)	(592)	(1,200)	(460)			(3,159)	(3,067)	(3,704)	(1,178)	-	-		(7,949)
2016834 2016824	Ward Volunteer Fire Ward Volunteer Police	0.144%	(3,693)	(2,416)	(4,024)	(1,702)			(11,835) (4.687)	(3,349)	(2,190)	(4,438)	(1,702)			(11,679) (5.353)	(344)	(226) 170	414 421				(156) 666
2021434	Warren Volunteer Fire	0.367%	(18.884)	(19.100)	(13.349)	(4.325)			(55.658)	(8.512)	(5,566)	(11.281)	(4.325)			(29.684)	(10.372)	(13.534)	(2.068)	-			(25.974)
2031134	Washington Volunteer Fire	0.131%	6,734	7,792	(785)	(1,541)			12,200	(3,031)	(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)	(2,135)		-	(22,087)	(4,201)	(2,748)	(5,569)	(2,135)			(14,653)	(3,695)	(2,906)	(833)	-		-	(7,434)
2035434	Watson Chapel Volunteer Fire	0.195%	(26,087)	(33,716)	(17,364)	(2,298)			(79,465)	(4,520)	(2,957)	(5,992)	(2,298)			(15,767)	(21,567)	(30,759)	(11,372)	-	-		(63,698)
2036234	Wedington Volunteer Fire Weiner Volunteer Fire	0.355% 0.183%	(8,218)	(4,397)	(9,910) (5,814)	(4,181) (2,152)			(26,706) (15,673)	(8,227)	(5,380) (2,769)	(10,904) (5,612)	(4,181)			(28,692) (14,767)	9 253	983 (957)	994 (202)				1,986
2041934	Weiner Volunteer Frie Weiner Volunteer Police	0.183%	(3,981)	(1,081)	(5,814)	(2,152)			(15,673)	(4,234)	(2,769)	(5,612)	(2,152)			(14,/6/)	(874)	(1.081)	(202)				(906)
2048634	Wescon Volunteer Fire	0.290%	(8,572)	(6,172)	(9,717)	(3,414)			(27,875)	(6,717)	(4,393)	(8,903)	(3,414)			(23,427)	(1,855)	(1,779)	(814)				(4,448)
2049434	Wesley Volunteer Fire	0.104%	(4,672)	(162)	(2,248)	(1,227)			(8,309)	(2,415)	(1,580)	(3,201)	(1,227)			(8,423)	(2,257)	1,418	953				114
2050834	West Fork Volunteer Fire	0.418%	(16,750)	(12,987)	(14,059)	(4,925)		-	(48,721)	(9,690)	(6,338)	(12,845)	(4,925)			(33,798)	(7,060)	(6,649)	(1,214)	-		-	(14,923)
2050824	West Fork Volunteer Police	0.104%	(3,242)	(3,797)	(3,883)	(1,227)		-	(12,149)	(2,415)	(1,580)	(3,201)	(1,227)	-	-	(8,423)	(827)	(2,217)	(682)	-		-	(3,726) 22.378
2060524 2065634	West Memphis Volunteer Police West Point Volunteer Fire	0.143%	6,278 (6,333)	7,442 (5,444)	(1,236) (2,493)	(1,688)			10,796 (15,191)	(3,320) (1,811)	(2,172)	(4,402)	(1,688) (921)			(11,582) (6,318)	9,598 (4,522)	9,614 (4,259)	3,166 (92)				(8,873)
2065634	West Pulaski Volunteer Fire	0.605%	(10,177)	(10,558)	(24,250)	(7.128)			(52,113)	(14,026)	(9,173)	(18,590)	(7.128)			(48.917)	3,849	(1,385)	(5,660)				(3,196)
2067234	Western Greene Co Fire	0.315%	(11,931)	(8,096)	(10,506)	(3,713)			(34,246)	(7,306)	(4,778)	(9,684)	(3,713)			(25,481)	(4,625)	(3,318)	(822)				(8,765)
2068034	Western Grove Volunteer Fire	0.275%	(1,307)	(2,495)	(8,118)	(3,242)		-	(15,162)	(6,381)	(4,172)	(8,456)	(3,242)			(22,251)	5,074	1,677	338	-		-	7,089
2070234	Wheatley Volunteer Fire	0.105%	(7,176)	(3,391)	(3,364)	(1,240)	-	-	(15,171)	(2,440)	(1,596)	(3,235)	(1,240)	-	-	(8,511)	(4,736)	(1,795)	(129)	-		-	(6,660)
2070224	Wheatley Volunteer Police Wheeler Volunteer Fire	0.000%	(11.570)	(7.578)	(9.176)	(2.933)			(31.257)	(5,772)	(3.774)	(7.650)	(2.933)			(20.129)	(5,798)	(3.804)	(1.526)				(11.128)
2079634	White Bluff-Rve Hill Volunteer	0.312%	(7,490)	(8,300)	(10,592)	(3,676)			(30,058)	(7,234)	(4,730)	(9,587)	(3,676)			(25,227)	(256)	(3,570)	(1,005)	-			(4,831)
2081834	White Hall Volunteer Fire	0.196%	(9,080)	(9,525)	(6,215)	(2,312)			(27,132)	(4,548)	(2,975)	(6,029)	(2,312)			(15,864)	(4,532)	(6,550)	(186)				(11,268)
2081824	White Hall Volunteer Police	0.039%	4,104	4,415	445	(460)			8,504	(907)	(592)	(1,200)	(460)			(3,159)	5,011	5,007	1,645				11,663
2083434	Whitehouse Volunteer Fire	0.222%	(3,720)	(4,987)	(7,745)	(2,613)		-	(19,065)	(5,143)	(3,363)	(6,816)	(2,613)			(17,935)	1,423	(1,624)	(929)	-		-	(1,130)
2085034	Wickes Rufd #2 Williams Junction Volunteer Fi	0.089%	617 (3,136)	1,354	(1,810)	(1,050)			(889) (9.950)	(2,064)	(1,351)	(2,738)	(1,050) (1,217)			(7,203) (8,353)	2,681 (741)	2,705	928				6,314
2088534	Williams Junction Volunteer File Wilmar Volunteer Fire	0.103%	(6,162)	(2,260)	(4,039)	(1,217)	-		(9,950)	(2,395)	(1,566)	(2,801)	(1,217)			(8,353)	(4.050)	(3.995)	(1.238)	-			(1,597)
2100834	Wilmot Volunteer Fire	0.130%	(5,399)	(3,015)	(4,154)	(1,533)			(14,101)	(3,016)	(1,973)	(3,998)	(1,533)			(10,520)	(2,383)	(1,042)	(156)				(3,581)
2109134	Wilson Volunteer Fire	0.084%	(9,220)	(6,249)	(4,241)	(991)	-		(20,701)	(1,949)	(1,275)	(2,585)	(991)		-	(6,800)	(7,271)	(4,974)	(1,656)	-	-		(13,901)
2110534	Wilton Volunteer Fire	0.145%	(2,486)	1,386	(3,931)	(1,709)	-		(6,740)	(3,364)	(2,200)	(4,458)	(1,709)	-	-	(11,731)	878	3,586	527	-	-		4,991
2111334	Winchester Volunteer Fire	0.066%	596	(2,964)	(2,658)	(783)	-	-	(5,809)	(1,539)	(1,007)	(2,041)	(783)	-		(5,370)	2,135	(1,957)	(617)	-		-	(439)
2102434	Woodlawn Volunteer Fire	0.208%	(2,566)	(268)	(6,660)	(2,455)	-		(11,949)	(4,831)	(3,159)	(6,402)	(2,455)		-	(16,847)	2,265	2,891	(258)	-	-		4,898
2115634 2119934	Wright-Pastoria Volunteer Fire Wynne Volunteer Fire	0.130% 0.181%	(3,086)	(3,976)	(4,154) (5,275)	(1,534)	-		(12,750) (13,594)	(3,020)	(1,974)	(4,001) (5,549)	(1,534)		-	(10,529) (14.601)	(66) 329	(2,002)	(153) 274	-			(2,221) 1.007
2119924	Wynne Volunteer Police	0.001%	(593)	(1,278)	13	(10)			(1,868)	(19)	(13)	(27)	(10)			(69)	(574)	(1,265)	40				(1,799)
2129634	Y-City Volunteer Fire	0.129%	(3,961)	(2,815)	(4,168)	(1,523)			(12,467)	(2,995)	(1,960)	(3,972)	(1,523)			(10,450)	(966)	(855)	(196)				(2,017)
2139334	Yellville Volunteer Fire	0.197%	(10,372)	(6,053)	(7,210)	(2,317)	-		(25,952)	(4,559)	(2,981)	(6,042)	(2,317)	-	-	(15,899)	(5,813)	(3,072)	(1,168)	-	-		(10,053)
2143134	Zinc Volunteer Fire TOTAL	0.143%	\$ (2,493,844)	3,002 \$ (1,658,528)	(3,459) S (3,092,118)	(1,679) \$ (1,177,783)		, 	395 5 (8,422,273)	(3,305) \$ (2,317,507)	(2,160) \$ (1,515,634)	(4,378)	(1,679) \$ (1,177,783)	,	_	(11,522) \$ (8,082,647)	5,836 5 (176,337)	5,162 \$ (142,894)	919 \$ (20,395) \$,	, 	\$ (339,626)
	TOTAL	100.000%	> (2,493,844)	> (1,658,528)	> (3,U92,118)	> (1,1//,/83)		, .	> (8,422,273)	\$ (2,517,507)	> (1,515,654)	(3,0/1,/23)	> (1,1//,/83)	> -		> (8,U8Z,647)	> (1/b,337)	> (142,894)	> (20,595) \$		ş ·	· ·	p (339,626)