

2022 GASB 67 – System Auditor – Agent Report

2022 GASB 67 & 68 Accounting & Financial Reporting – LOPFI Only

2022 GASB 68 – System Auditor – Cost Sharing Report

2022 GASB 68 – Proportionate Share – LOPFI Only

GASB 67
System Auditor
Agent Report



111 Center Street, Suite 1600 / Little Rock, AR 72201

P 501.372.1040 / F 501.372.1250

forvis.com

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, 2022, are complete and accurate based on the accumulation of census data reported by participating employers for the period from January 1, 2022 to December 31, 2022. 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, 2022, properly reflect current benefit provisions in effect as of December 31, 2022, 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, 2022, 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, 2022 to December 31, 2022.

FORVIS,LLP

Little Rock, Arkansas
May 18, 2023

Arkansas Local Police and Fire Retirement System

Agent Multiple-Employer Defined Benefit Pension Plan

Independent Auditor's Report and Schedule of Changes in Fiduciary Net Position by Employer

December 31, 2022



Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
December 31, 2022

Independent Auditor’s Report..... 1

Schedule of Changes in Fiduciary Net Position by Employer 4

Notes to Schedule of Changes in Fiduciary Net Position by Employer..... 51

Independent Auditor's Report

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

Report on the Audit of the Schedule of Changes in Fiduciary Net Position by Employer

Opinions

We have audited the fiduciary net position as of December 31, 2022, 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, 2022, and the changes in fiduciary net position of each individual employer for the year then ended, included in the accompanying Schedule.

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 for December 31, 2022, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Schedule" section of our report. We are required to be independent of the System and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management 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, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Schedule

Our objectives are to obtain reasonable assurance about whether the Schedule as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the Schedule.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the Schedule, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the Schedule.
- Obtain an understanding of internal control relevant to the audit 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 System's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the Schedule.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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, 2022, and our report thereon, dated April 14, 2023, expressed an unmodified opinion on those financial statements.

Board of Trustees
Arkansas Local Police and Fire Retirement System
Page 3

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.

FORVIS,LLP

Little Rock, Arkansas
May 18, 2023

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2022

	Brinkley Police 2097-20	Camden Police 2771-20	El Dorado Police 5460-20	Fort Smith Police 6548-20	Helena-West Helena Police 8648-20	Hot Springs Police 9113-20
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	2,852	208,082	675,852	1,992,459	198,872	983,562
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	2,852	208,082	675,852	1,992,459	198,872	983,562
Net investment income	(81,165)	(416,976)	-	(1,519,308)	(255,576)	(2,556,524)
Total additions	(78,313)	(208,894)	675,852	473,151	(56,704)	(1,572,962)
Deductions						
Benefits paid to participants	19,830	444,073	484,511	2,481,713	202,814	1,954,817
Administrative expenses	533	2,740	-	9,982	1,679	16,797
Total deductions	20,363	446,813	484,511	2,491,695	204,493	1,971,614
Net Increase (Decrease) in Net Position Restricted for Pensions	(98,676)	(655,707)	191,341	(2,018,544)	(261,197)	(3,544,576)
Net Position Restricted for Pensions, Beginning of Year	559,648	2,949,517	(2,004,105)	10,561,635	1,737,483	17,845,958
Net Position Restricted for Pensions, End of Year	\$ 460,972	\$ 2,293,810	\$ (1,812,764)	\$ 8,543,091	\$ 1,476,286	\$ 14,301,382

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2022

	Jonesboro Police 10502-20	Little Rock Police 11606-20	North Little Rock Police 15369-20	Pine Bluff Police 16462-20	Benton Police 1503-21	Blytheville Police 1791-21
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ 3,098	\$ -	\$ -	\$ -
Employer contributions	314,233	7,816,493	2,295,127	769,864	178,776	141,575
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	314,233	7,816,493	2,298,225	769,864	178,776	141,575
Net investment income	(1,553,986)	(7,227,020)	-	(2,307,056)	(354,066)	(404,327)
Total additions	(1,239,753)	589,473	2,298,225	(1,537,192)	(175,290)	(262,752)
Deductions						
Benefits paid to participants	1,067,773	8,863,114	2,691,804	1,988,124	250,159	295,236
Administrative expenses	10,210	47,484	-	15,158	2,326	2,657
Total deductions	1,077,983	8,910,598	2,691,804	2,003,282	252,485	297,893
Net Increase (Decrease) in Net Position Restricted for Pensions	(2,317,736)	(8,321,125)	(393,579)	(3,540,474)	(427,775)	(560,645)
Net Position Restricted for Pensions, Beginning of Year	10,929,267	49,599,180	(601,821)	16,275,424	2,440,010	2,822,454
Net Position Restricted for Pensions, End of Year	\$ 8,611,531	\$ 41,278,055	\$ (995,400)	\$ 12,734,950	\$ 2,012,235	\$ 2,261,809

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2022

	Cabot Police 2585-21	Conway Police 3786-21	Crossett Police 4278-21	Forrest City Police 6440-21	Heber Springs Police 8621-21	Lonoke Police 11800-21
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	8,587	679,728	2,562	224,974	80,443	-
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	8,587	679,728	2,562	224,974	80,443	-
Net investment income	(621,218)	(1,067,821)	(245,069)	-	(248,007)	-
Total additions	(612,631)	(388,093)	(242,507)	224,974	(167,564)	-
Deductions						
Benefits paid to participants	124,511	842,212	42,333	224,713	155,064	-
Administrative expenses	4,082	7,017	1,610	-	1,629	-
Total deductions	128,593	849,229	43,943	224,713	156,693	-
Net Increase (Decrease) in Net Position Restricted for Pensions	(741,224)	(1,237,322)	(286,450)	261	(324,257)	-
Net Position Restricted for Pensions, Beginning of Year	4,276,405	7,332,388	1,684,050	(174,000)	1,721,424	188
Net Position Restricted for Pensions, End of Year	\$ 3,535,181	\$ 6,095,066	\$ 1,397,600	\$ (173,739)	\$ 1,397,167	\$ 188

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2022

	Lowell Police 11908-21	Magnolia Police 12181-21	Malvern Police 12297-21	Marianna Police 12688-21	McGehee Police 13382-21	Newport Police 15067-21
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	22,014	75,812	11,599	49,690	5,574	118,897
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	22,014	75,812	11,599	49,690	5,574	118,897
Net investment income	-	(169,230)	(260,366)	(96,539)	(95,633)	(95,941)
Total additions	22,014	(93,418)	(248,767)	(46,849)	(90,059)	22,956
Deductions						
Benefits paid to participants	10,367	197,002	113,371	82,570	25,359	163,055
Administrative expenses	-	1,112	1,711	634	628	630
Total deductions	10,367	198,114	115,082	83,204	25,987	163,685
Net Increase (Decrease) in Net Position Restricted for Pensions	11,647	(291,532)	(363,849)	(130,053)	(116,046)	(140,729)
Net Position Restricted for Pensions, Beginning of Year	(61,513)	1,209,769	1,818,932	671,999	659,295	673,575
Net Position Restricted for Pensions, End of Year	\$ (49,866)	\$ 918,237	\$ 1,455,083	\$ 541,946	\$ 543,249	\$ 532,846

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2022

	Osceola Police 15768-21	Paragould Police 16160-21	Russellville Police 17337-21	Searcy Police 17639-21	Stuttgart Police 18546-21	West Memphis Police 20605-21
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	29,672	216,412	26,660	217,148	27,907	77,868
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	29,672	216,412	26,660	217,148	27,907	77,868
Net investment income	(489,279)	(74,086)	(928,199)	(216,942)	(258,606)	(1,034,070)
Total additions	(459,607)	142,326	(901,539)	206	(230,699)	(956,202)
Deductions						
Benefits paid to participants	266,157	238,829	425,982	352,637	139,767	517,508
Administrative expenses	3,215	487	6,099	1,425	1,699	6,794
Total deductions	269,372	239,316	432,081	354,062	141,466	524,302
Net Increase (Decrease) in Net Position Restricted for Pensions	(728,979)	(96,990)	(1,333,620)	(353,856)	(372,165)	(1,480,504)
Net Position Restricted for Pensions, Beginning of Year	3,440,742	514,293	6,502,690	1,540,906	1,812,021	7,241,777
Net Position Restricted for Pensions, End of Year	\$ 2,711,763	\$ 417,303	\$ 5,169,070	\$ 1,187,050	\$ 1,439,856	\$ 5,761,273

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2022

	Gentry Fire 7048-30	Barling Fire 1007-31	Beebe Fire 1317-31	Bella Vista Fire 1406-31	Benton Fire 1503-31	Bentonville Fire 1600-31
Additions						
Contributions						
Member contributions	\$ 3,625	\$ -	\$ 3,376	\$ -	\$ -	\$ -
Employer contributions	5,562	9,639	2,301	226,385	634,590	19,799
Local plan administrative mergers	-	-	16	-	-	-
Total contributions	9,187	9,639	5,693	226,385	634,590	19,799
Net investment income	(108,733)	(45,746)	(59,812)	(464,657)	(614,336)	(1,402,468)
Total additions	(99,546)	(36,107)	(54,119)	(238,272)	20,254	(1,382,669)
Deductions						
Benefits paid to participants	-	28,588	-	406,862	649,273	453,693
Administrative expenses	714	301	393	3,053	4,036	9,215
Total deductions	714	28,889	393	409,915	653,309	462,908
Net Increase (Decrease) in Net Position Restricted for Pensions	(100,260)	(64,996)	(54,512)	(648,187)	(633,055)	(1,845,577)
Net Position Restricted for Pensions, Beginning of Year	733,768	320,118	403,316	3,245,540	4,179,052	9,740,551
Net Position Restricted for Pensions, End of Year	\$ 633,508	\$ 255,122	\$ 348,804	\$ 2,597,353	\$ 3,545,997	\$ 7,894,974

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2022

	Blytheville Fire 1791-31	Cabot Fire 2585-31	Camden Fire 2771-31	Centerton Fire 3182-31	Clinton Fire 3689-31	Conway Fire 3786-31
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	187,688	1,575	267,149	-	4,515	705,665
Local plan administrative mergers	-	-	-	1,103,431	-	-
Total contributions	187,688	1,575	267,149	1,103,431	4,515	705,665
Net investment income	(338,414)	(488,614)	(303,321)	(13,541)	(28,333)	(1,045,130)
Total additions	(150,726)	(487,039)	(36,172)	1,089,890	(23,818)	(339,465)
Deductions						
Benefits paid to participants	384,107	67,834	681,234	-	18,299	795,058
Administrative expenses	2,224	3,210	1,993	89	186	6,867
Total deductions	386,331	71,044	683,227	89	18,485	801,925
Net Increase (Decrease) in Net Position Restricted for Pensions	(537,057)	(558,083)	(719,399)	1,089,801	(42,303)	(1,141,390)
Net Position Restricted for Pensions, Beginning of Year	2,396,248	3,351,109	2,266,772	-	199,289	7,141,762
Net Position Restricted for Pensions, End of Year	\$ 1,859,191	\$ 2,793,026	\$ 1,547,373	\$ 1,089,801	\$ 156,986	\$ 6,000,372

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2022

	El Dorado Fire 5460-31	Forrest City Fire 6440-31	Fort Smith Fire 6548-31	Heber Springs Fire 8621-31	Helena-West Helena Fire 8648-31
Additions					
Contributions					
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	586,717	87,188	1,785,823	2,613	261,829
Local plan administrative mergers	-	-	-	-	-
Total contributions	586,717	87,188	1,785,823	2,613	261,829
Net investment income	(104,129)	(407,418)	(2,221,196)	(46,606)	(524,447)
Total additions	482,588	(320,230)	(435,373)	(43,993)	(262,618)
Deductions					
Benefits paid to participants	741,085	284,580	3,205,793	24,571	261,815
Administrative expenses	684	2,677	14,594	306	3,446
Total deductions	741,769	287,257	3,220,387	24,877	265,261
Net Increase (Decrease) in Net Position Restricted for Pensions	(259,181)	(607,487)	(3,655,760)	(68,870)	(527,879)
Net Position Restricted for Pensions, Beginning of Year	784,282	2,865,306	15,793,240	327,456	2,038,020
Net Position Restricted for Pensions, End of Year	\$ 525,101	\$ 2,257,819	\$ 12,137,480	\$ 258,586	\$ 1,510,141

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2022

	Hot Springs Fire 9113-31	Hot Springs Village Fire 9210-31	Hoxie Fire 9326-31	Jonesboro Fire 10502-31	Lincoln Fire 11614-31	Little Rock Fire 11606-31
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	1,809,315	47,700	7,527	1,302,267	2,619	7,028,624
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	1,809,315	47,700	7,527	1,302,267	2,619	7,028,624
Net investment income	-	-	(17,203)	-	(14,873)	(7,272,685)
Total additions	1,809,315	47,700	(9,676)	1,302,267	(12,254)	(244,061)
Deductions						
Benefits paid to participants	1,736,275	57,479	11,479	1,395,847	14,349	10,776,296
Administrative expenses	-	-	113	-	98	47,784
Total deductions	1,736,275	57,479	11,592	1,395,847	14,447	10,824,080
Net Increase (Decrease) in Net Position Restricted for Pensions	73,040	(9,779)	(21,268)	(93,580)	(26,701)	(11,068,141)
Net Position Restricted for Pensions, Beginning of Year	(1,461,565)	(5,257)	118,794	(2,029,737)	106,865	51,259,736
Net Position Restricted for Pensions, End of Year	\$ (1,388,525)	\$ (15,036)	\$ 97,526	\$ (2,123,317)	\$ 80,164	\$ 40,191,595

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2022

	Lowell Fire 11908-31	Magnolia Fire 12181-31	Malvern Fire 12297-31	Marianna Fire 12688-31	McGehee Fire 13382-31	Mena Fire 13773-31
Additions						
Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Member contributions	78,840	98,097	21,824	4,198	5,890	4,596
Employer contributions	-	-	-	-	-	-
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	78,840	98,097	21,824	4,198	5,890	4,596
Net investment income	(152,152)	(420,460)	(318,709)	(100,159)	(64,176)	(105,275)
Total additions	(73,312)	(322,363)	(296,885)	(95,961)	(58,286)	(100,679)
Deductions						
Benefits paid to participants	100,094	178,660	187,518	45,828	36,763	44,117
Administrative expenses	1,000	2,763	2,094	658	422	692
Total deductions	101,094	181,423	189,612	46,486	37,185	44,809
Net Increase (Decrease) in Net Position Restricted for Pensions	(174,406)	(503,786)	(486,497)	(142,447)	(95,471)	(145,488)
Net Position Restricted for Pensions, Beginning of Year	1,043,834	2,895,464	2,247,072	700,951	451,231	734,641
Net Position Restricted for Pensions, End of Year	\$ 869,428	\$ 2,391,678	\$ 1,760,575	\$ 558,504	\$ 355,760	\$ 589,153

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2022

	Monticello Fire 14087-31	Mountain Home Fire 14389-31	Newport Fire 15067-31	North Little Rock Fire 15369-31	Paragould Fire 16160-31	Pine Bluff Fire 16462-31
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ 1,249	\$ -	\$ -
Employer contributions	3,600	242,824	15,750	1,902,882	99,272	961,152
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	3,600	242,824	15,750	1,904,131	99,272	961,152
Net investment income	(128,231)	(273,721)	(193,605)	(499,811)	(99,664)	(1,072,173)
Total additions	(124,631)	(30,897)	(177,855)	1,404,320	(392)	(111,021)
Deductions						
Benefits paid to participants	61,082	405,554	117,270	2,789,715	209,144	2,196,536
Administrative expenses	843	1,798	1,272	3,284	655	7,045
Total deductions	61,925	407,352	118,542	2,792,999	209,799	2,203,581
Net Increase (Decrease) in Net Position Restricted for Pensions	(186,556)	(438,249)	(296,397)	(1,388,679)	(210,191)	(2,314,602)
Net Position Restricted for Pensions, Beginning of Year	899,511	1,940,093	1,365,453	3,836,807	731,711	7,898,398
Net Position Restricted for Pensions, End of Year	\$ 712,955	\$ 1,501,844	\$ 1,069,056	\$ 2,448,128	\$ 521,520	\$ 5,583,796

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2022

	Pocahontas Fire 16659-31	Russellville Fire 17337-31	Searcy Fire 17639-31	Stamps Fire 18139-31	Stuttgart Fire 18546-31	Texarkana Fire 18929-31
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	80,411	296,364	431,888	2,103	374,355	88,354
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	80,411	296,364	431,888	2,103	374,355	88,354
Net investment income	(116,031)	(489,465)	-	(3,303)	(346,127)	(869,599)
Total additions	(35,620)	(193,101)	431,888	(1,200)	28,228	(781,245)
Deductions						
Benefits paid to participants	101,294	383,149	480,241	7,763	384,200	629,028
Administrative expenses	762	3,216	-	22	2,274	5,714
Total deductions	102,056	386,365	480,241	7,785	386,474	634,742
Net Increase (Decrease) in Net Position Restricted for Pensions	(137,676)	(579,466)	(48,353)	(8,985)	(358,246)	(1,415,987)
Net Position Restricted for Pensions, Beginning of Year	798,362	3,367,153	(473,824)	25,260	2,355,336	6,175,437
Net Position Restricted for Pensions, End of Year	\$ 660,686	\$ 2,787,687	\$ (522,177)	\$ 16,275	\$ 1,997,090	\$ 4,759,450

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2022

	Trumann Fire 19224-31	Van Buren Fire 19410-31	Walnut Ridge Fire 20117-31	West Memphis Fire 20605-31	Wynne Fire 21199-31	Alzheimer Volunteer Fire 248-35
Additions						
Contributions	\$ -	\$ -	\$ -	\$ 2,739	\$ -	\$ -
Member contributions	20,493	154,355	78,208	183,086	19,836	11,313
Employer contributions	-	-	-	-	-	-
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	20,493	154,355	78,208	185,825	19,836	11,313
Net investment income	(37,552)	(89,331)	(90,768)	(1,215,099)	(24,327)	(6,055)
Total additions	(17,059)	65,024	(12,560)	(1,029,274)	(4,491)	5,258
Deductions						
Benefits paid to participants	48,185	235,131	111,919	748,142	38,232	7,172
Administrative expenses	247	587	596	7,984	160	40
Total deductions	48,432	235,718	112,515	756,126	38,392	7,212
Net Increase (Decrease) in Net Position Restricted for Pensions	(65,491)	(170,694)	(125,075)	(1,785,400)	(42,883)	(1,954)
Net Position Restricted for Pensions, Beginning of Year	268,851	646,998	633,223	8,532,414	174,395	39,047
Net Position Restricted for Pensions, End of Year	\$ 203,360	\$ 476,304	\$ 508,148	\$ 6,747,014	\$ 131,512	\$ 37,093

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2022

	Altus Volunteer Fire 205-35	Amity Volunteer Fire 302-35	Arkansas City Volunteer Fire 507-35	Atkins Volunteer Fire 701-35	Augusta Volunteer Fire 809-35	Bald Knob Volunteer Fire 906-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	5,641	-	6,928	1,811	2,458	18,140
Local plan administrative mergers	-	168,269	-	-	-	-
Total contributions	5,641	168,269	6,928	1,811	2,458	18,140
Net investment income	(4,596)	(5,086)	-	(27,287)	(21,232)	(11,493)
Total additions	1,045	163,183	6,928	(25,476)	(18,774)	6,647
Deductions						
Benefits paid to participants	8,492	2,490	4,869	20,448	17,068	17,211
Administrative expenses	30	33	-	179	139	76
Total deductions	8,522	2,523	4,869	20,627	17,207	17,287
Net Increase (Decrease) in Net Position Restricted for Pensions	(7,477)	160,660	2,059	(46,103)	(35,981)	(10,640)
Net Position Restricted for Pensions, Beginning of Year	32,632	-	(25,421)	194,608	151,480	77,584
Net Position Restricted for Pensions, End of Year	\$ 25,155	\$ 160,660	\$ (23,362)	\$ 148,505	\$ 115,499	\$ 66,944

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2022

	Barling Volunteer Fire 1007-35	Bay Volunteer Fire 1201-35	Bearden Volunteer Fire 1309-35	Beebe Volunteer Fire 1317-35	Bella Vista Volunteer Fire 1406-35	Belleville Volunteer Fire 1392-35
Additions						
Contributions						
Member contributions	\$ -	\$ 2	\$ -	\$ -	\$ 12	\$ -
Employer contributions	519	196	1,488	1,754	3,653	196
Local plan administrative mergers	-	-	-	147	-	-
Total contributions	519	198	1,488	1,901	3,665	196
Net investment income	(25,208)	(17,037)	(14,379)	(13,703)	(4,355)	(30,816)
Total additions	(24,689)	(16,839)	(12,891)	(11,802)	(690)	(30,620)
Deductions						
Benefits paid to participants	7,108	5,746	10,518	11,047	3,255	6,686
Administrative expenses	166	112	94	90	29	202
Total deductions	7,274	5,858	10,612	11,137	3,284	6,888
Net Increase (Decrease) in Net Position Restricted for Pensions	(31,963)	(22,697)	(23,503)	(22,939)	(3,974)	(37,508)
Net Position Restricted for Pensions, Beginning of Year	174,476	118,463	102,156	97,622	29,366	212,498
Net Position Restricted for Pensions, End of Year	\$ 142,513	\$ 95,766	\$ 78,653	\$ 74,683	\$ 25,392	\$ 174,990

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2022

	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	Booneville Volunteer Fire 1902-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	1,018	1,947	4,719	11,832	449	-
Local plan administrative mergers	-	-	-	-	-	123,041
Total contributions	1,018	1,947	4,719	11,832	449	123,041
Net investment income	(304)	(11,480)	(52,589)	-	(1,037)	(755)
Total additions	714	(9,533)	(47,870)	11,832	(588)	122,286
Deductions						
Benefits paid to participants	2,187	9,535	34,908	10,135	2,543	-
Administrative expenses	2	75	346	-	7	5
Total deductions	2,189	9,610	35,254	10,135	2,550	5
Net Increase (Decrease) in Net Position Restricted for Pensions	(1,475)	(19,143)	(83,124)	1,697	(3,138)	122,281
Net Position Restricted for Pensions, Beginning of Year	2,650	81,747	372,205	(12,707)	8,092	-
Net Position Restricted for Pensions, End of Year	\$ 1,175	\$ 62,604	\$ 289,081	\$ (11,010)	\$ 4,954	\$ 122,281

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2022

	Bradford Volunteer Fire 1996-35	Bradley Volunteer Fire 2003-35	Bryant Volunteer Fire 2194-35	Bull Shoals Volunteer Fire 2283-35	Cabot Volunteer Fire 2585-35	Caddo Valley Volunteer Fire 2682-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	8,025	5,376	5,172	2,650	842	6,820
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	8,025	5,376	5,172	2,650	842	6,820
Net investment income	(12,541)	(12,563)	(10,551)	(19,472)	(37,487)	(17,381)
Total additions	(4,516)	(7,187)	(5,379)	(16,822)	(36,645)	(10,561)
Deductions						
Benefits paid to participants	16,558	12,738	10,098	14,908	13,899	14,021
Administrative expenses	82	83	69	128	246	114
Total deductions	16,640	12,821	10,167	15,036	14,145	14,135
Net Increase (Decrease) in Net Position Restricted for Pensions	(21,156)	(20,008)	(15,546)	(31,858)	(50,790)	(24,696)
Net Position Restricted for Pensions, Beginning of Year	89,425	88,994	74,108	138,353	261,088	121,628
Net Position Restricted for Pensions, End of Year	\$ 68,269	\$ 68,986	\$ 58,562	\$ 106,495	\$ 210,298	\$ 96,932

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2022

	Caldwell Volunteer Fire 2690-35	Calico Rock Volunteer Fire 2739-35	Calion Volunteer Fire 2763-35	Camden Volunteer Fire 2771-35	Cammack Village Volunteer Fire 2852-35	Caraway Volunteer Fire 2887-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	196	519	1,165	12,900	(127)	34,970
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	196	519	1,165	12,900	(127)	34,970
Net investment income	(20,049)	(17,229)	(19,038)	(11,081)	(14,900)	-
Total additions	(19,853)	(16,710)	(17,873)	1,819	(15,027)	34,970
Deductions						
Benefits paid to participants	5,405	5,919	8,335	15,988	2,336	21,471
Administrative expenses	132	113	125	73	98	-
Total deductions	5,537	6,032	8,460	16,061	2,434	21,471
Net Increase (Decrease) in Net Position Restricted for Pensions	(25,390)	(22,742)	(26,333)	(14,242)	(17,461)	13,499
Net Position Restricted for Pensions, Beginning of Year	138,751	119,698	132,864	76,787	102,410	(110,751)
Net Position Restricted for Pensions, End of Year	\$ 113,361	\$ 96,956	\$ 106,531	\$ 62,545	\$ 84,949	\$ (97,252)

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2022

	Carlisle Volunteer Fire 2984-35	Carthage Volunteer Fire 3050-35	Cash Volunteer Fire 3085-35	Cave City Volunteer Fire 3093-35	Centerton Volunteer Fire 3182-35	Charleston Volunteer Fire 3271-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	-	6,509	1,003	16,765	-	2,781
Local plan administrative mergers	138,314	-	-	-	234,061	-
Total contributions	138,314	6,509	1,003	16,765	234,061	2,781
Net investment income	(848)	(9,438)	(706)	-	(2,872)	(97,871)
Total additions	137,466	(2,929)	297	16,765	231,189	(95,090)
Deductions						
Benefits paid to participants	-	11,128	1,523	15,905	-	33,609
Administrative expenses	6	62	5	-	19	643
Total deductions	6	11,190	1,528	15,905	19	34,252
Net Increase (Decrease) in Net Position Restricted for Pensions	137,460	(14,119)	(1,231)	860	231,170	(129,342)
Net Position Restricted for Pensions, Beginning of Year	-	66,399	5,057	(5,405)	-	680,014
Net Position Restricted for Pensions, End of Year	\$ 137,460	\$ 52,280	\$ 3,826	\$ (4,545)	\$ 231,170	\$ 550,672

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2022

	Chidester Volunteer Fire 3387-35	Clarendon Volunteer Fire 3484-35	Clarksville Volunteer Fire 3573-35	Clinton Volunteer Fire 3689-35	Coal Hill Volunteer Fire 3751-35	Conway Volunteer Fire 3786-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	3,267	140	5,042	18,473	8,475	2,050
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	3,267	140	5,042	18,473	8,475	2,050
Net investment income	(6,092)	(45,895)	(204,848)	(47,803)	-	-
Total additions	(2,825)	(45,755)	(199,806)	(29,330)	8,475	2,050
Deductions						
Benefits paid to participants	6,009	25,859	86,470	42,378	6,812	1,223
Administrative expenses	40	302	1,346	314	-	-
Total deductions	6,049	26,161	87,816	42,692	6,812	1,223
Net Increase (Decrease) in Net Position Restricted for Pensions	(8,874)	(71,916)	(287,622)	(72,022)	1,663	827
Net Position Restricted for Pensions, Beginning of Year	42,737	324,518	1,431,756	336,564	(8,307)	(4,076)
Net Position Restricted for Pensions, End of Year	\$ 33,863	\$ 252,602	\$ 1,144,134	\$ 264,542	\$ (6,644)	\$ (3,249)

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2022

	Cooterneck Volunteer Fire 3794-35	Corning Volunteer Fire 3875-35	Cotter Volunteer Fire 3972-35	Cotton Plant Volunteer Fire 4065-35	Crawfordsville Volunteer Fire 4170-35	Crossett Volunteer Fire 4278-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	20,386	5,406	1,941	9,475	-	5,986
Local plan administrative mergers	-	-	-	-	104,653	-
Total contributions	20,386	5,406	1,941	9,475	104,653	5,986
Net investment income	-	(20,715)	(4,722)	(7,910)	(1,285)	(24,277)
Total additions	20,386	(15,309)	(2,781)	1,565	103,368	(18,291)
Deductions						
Benefits paid to participants	14,861	21,300	3,646	11,185	-	17,881
Administrative expenses	-	136	31	52	8	160
Total deductions	14,861	21,436	3,677	11,237	8	18,041
Net Increase (Decrease) in Net Position Restricted for Pensions	5,525	(36,745)	(6,458)	(9,672)	103,360	(36,332)
Net Position Restricted for Pensions, Beginning of Year	(26,328)	148,617	32,919	54,571	-	170,805
Net Position Restricted for Pensions, End of Year	\$ (20,803)	\$ 111,872	\$ 26,461	\$ 44,899	\$ 103,360	\$ 134,473

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2022

	Danville Volunteer Fire 4464-35	Decatur Volunteer Fire 4669-35	DeQueen Volunteer Fire 4766-35	Des Arc Volunteer Fire 4855-35	Devalls Bluff Volunteer Fire 4863-35	DeWitt Volunteer Fire 4960-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	8,306	1,165	2,139	3,104	18,622	10,833
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	8,306	1,165	2,139	3,104	18,622	10,833
Net investment income	(5,271)	(23,560)	(66,075)	(70,344)	(1,008)	(35,285)
Total additions	3,035	(22,395)	(63,936)	(67,240)	17,614	(24,452)
Deductions						
Benefits paid to participants	10,938	13,195	30,601	26,927	18,508	28,671
Administrative expenses	35	155	449	462	7	232
Total deductions	10,973	13,350	31,050	27,389	18,515	28,903
Net Increase (Decrease) in Net Position Restricted for Pensions	(7,938)	(35,745)	(94,986)	(94,629)	(901)	(53,355)
Net Position Restricted for Pensions, Beginning of Year	37,115	166,005	462,962	489,584	6,792	248,529
Net Position Restricted for Pensions, End of Year	\$ 29,177	\$ 130,260	\$ 367,976	\$ 394,955	\$ 5,891	\$ 195,174

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2022

	Diaz Volunteer Fire 5010-35	Dover Volunteer Fire 5169-35	Elkins Volunteer Fire 5568-35	Emmet Volunteer Fire 5630-35	England Volunteer Fire 5657-35	Eudora Volunteer Fire 5762-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	15,216	14,925	1,673	3,380	10,517	1,488
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	15,216	14,925	1,673	3,380	10,517	1,488
Net investment income	(17,222)	(8,763)	(41,633)	(9,755)	(34,027)	(27,844)
Total additions	(2,006)	6,162	(39,960)	(6,375)	(23,510)	(26,356)
Deductions						
Benefits paid to participants	14,467	9,084	35,630	10,088	31,256	12,874
Administrative expenses	113	58	274	64	224	183
Total deductions	14,580	9,142	35,904	10,152	31,480	13,057
Net Increase (Decrease) in Net Position Restricted for Pensions	(16,586)	(2,980)	(75,864)	(16,527)	(54,990)	(39,413)
Net Position Restricted for Pensions, Beginning of Year	116,568	55,428	299,697	69,598	241,436	194,772
Net Position Restricted for Pensions, End of Year	\$ 99,982	\$ 52,448	\$ 223,833	\$ 53,071	\$ 186,446	\$ 155,359

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2022

	Farmington Volunteer Fire 6041-35	Fisher Volunteer Fire 6254-35	Forrest City Volunteer Fire 6440-35	Garland Volunteer Fire 6831-35	Gassville Volunteer Fire 6939-35	Gentry Volunteer Fire 7048-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	6,923	2,827	546	268	-	5,662
Local plan administrative mergers	-	-	-	-	162,264	-
Total contributions	6,923	2,827	546	268	162,264	5,662
Net investment income	(20,426)	(74)	-	(8,354)	(3,983)	(60,119)
Total additions	(13,503)	2,753	546	(8,086)	158,281	(54,457)
Deductions						
Benefits paid to participants	21,665	3,646	-	5,028	-	40,440
Administrative expenses	134	-	-	55	26	395
Total deductions	21,799	3,646	-	5,083	26	40,835
Net Increase (Decrease) in Net Position Restricted for Pensions	(35,302)	(893)	546	(13,169)	158,255	(95,292)
Net Position Restricted for Pensions, Beginning of Year	146,077	906	(2,419)	59,111	-	425,634
Net Position Restricted for Pensions, End of Year	\$ 110,775	\$ 13	\$ (1,873)	\$ 45,942	\$ 158,255	\$ 330,342

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2022

	Gillett Volunteer Fire 7137-35	Gosnell Volunteer Fire 7331-35	Gould Volunteer Fire 7366-35	Grady Volunteer Fire 7358-35	Gravette Volunteer Fire 7374-35	Green Forest Volunteer Fire 7439-35
Additions						
Contributions						
Member contributions	\$ 12	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	3,427	4,614	2,140	1,165	1,645	6,479
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	3,439	4,614	2,140	1,165	1,645	6,479
Net investment income	(38,289)	-	(7,511)	(19,670)	(20,677)	(11,841)
Total additions	(34,850)	4,614	(5,371)	(18,505)	(19,032)	(5,362)
Deductions						
Benefits paid to participants	24,277	5,169	3,886	12,788	10,999	14,751
Administrative expenses	252	-	49	129	136	78
Total deductions	24,529	5,169	3,935	12,917	11,135	14,829
Net Increase (Decrease) in Net Position Restricted for Pensions	(59,379)	(555)	(9,306)	(31,422)	(30,167)	(20,191)
Net Position Restricted for Pensions, Beginning of Year	270,425	(424)	51,877	139,384	145,086	84,542
Net Position Restricted for Pensions, End of Year	\$ 211,046	\$ (979)	\$ 42,571	\$ 107,962	\$ 114,919	\$ 64,351

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2022

	Greenwood Volunteer Fire 7471-35	Greers Ferry Volunteer Fire 7544-35	Grover Township Volunteer Fire 7633-35	Grubbs Volunteer Fire 7730-35	Gurdon Volunteer Fire 7749-35	Hamburg Volunteer Fire 7935-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	8,223	1,488	9,133	3,004	(889)	-
Local plan administrative mergers	-	-	-	-	72	212,820
Total contributions	8,223	1,488	9,133	3,004	(817)	212,820
Net investment income	(26,682)	(24,115)	(13,296)	(4,117)	(46,210)	(2,612)
Total additions	(18,459)	(22,627)	(4,163)	(1,113)	(47,027)	210,208
Deductions						
Benefits paid to participants	25,921	14,849	12,958	4,246	25,891	-
Administrative expenses	175	158	87	27	304	17
Total deductions	26,096	15,007	13,045	4,273	26,195	17
Net Increase (Decrease) in Net Position Restricted for Pensions	(44,555)	(37,634)	(17,208)	(5,386)	(73,222)	210,191
Net Position Restricted for Pensions, Beginning of Year	190,036	170,435	92,201	28,577	327,148	-
Net Position Restricted for Pensions, End of Year	\$ 145,481	\$ 132,801	\$ 74,993	\$ 23,191	\$ 253,926	\$ 210,191

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2022

	Hampton Volunteer Fire 8044-35	Hardin Volunteer Fire 8125-35	Hardy Volunteer Fire 8133-35	Harrisburg Volunteer Fire 8230-35	Hartford Volunteer Fire 8435-35	Hazen Volunteer Fire 8532-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	19,503	7,248	6,711	519	(127)	2,009
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	19,503	7,248	6,711	519	(127)	2,009
Net investment income	(9,128)	(8,874)	(23,293)	(48,847)	(10,839)	(32,851)
Total additions	10,375	(1,626)	(16,582)	(48,328)	(10,966)	(30,842)
Deductions						
Benefits paid to participants	29,123	10,255	22,433	5,962	1,883	28,359
Administrative expenses	60	58	153	321	71	216
Total deductions	29,183	10,313	22,586	6,283	1,954	28,575
Net Increase (Decrease) in Net Position Restricted for Pensions	(18,808)	(11,939)	(39,168)	(54,611)	(12,920)	(59,417)
Net Position Restricted for Pensions, Beginning of Year	66,794	61,760	166,032	334,421	74,609	236,256
Net Position Restricted for Pensions, End of Year	\$ 47,986	\$ 49,821	\$ 126,864	\$ 279,810	\$ 61,689	\$ 176,839

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2022

	Heber Springs Volunteer Fire 8621-35	Helena-West Helena Volunteer Fire 8648-35	Hermitage Volunteer Fire 8664-35	Hickory Ridge Volunteer Fire 8834-35	Holiday Island Volunteer Fire 9008-35	Holly Grove Volunteer Fire 8923-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	3,104	13,034	7,865	3,854	2,945	519
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	3,104	13,034	7,865	3,854	2,945	519
Net investment income	(51,851)	(36,895)	-	(49,348)	(3,197)	(6,335)
Total additions	(48,747)	(23,861)	7,865	(45,494)	(252)	(5,816)
Deductions						
Benefits paid to participants	30,149	18,510	5,769	34,599	2,165	4,569
Administrative expenses	341	242	-	324	21	42
Total deductions	30,490	18,752	5,769	34,923	2,186	4,611
Net Increase (Decrease) in Net Position Restricted for Pensions	(79,237)	(42,613)	2,096	(80,417)	(2,438)	(10,427)
Net Position Restricted for Pensions, Beginning of Year	365,625	79,703	(19,655)	350,477	21,320	45,047
Net Position Restricted for Pensions, End of Year	\$ 286,388	\$ 37,090	\$ (17,559)	\$ 270,060	\$ 18,882	\$ 34,620

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2022

	Horatio Volunteer Fire 9067-35	Hot Springs Village Volunteer Fire 9210-35	Hoxie Volunteer Fire 9326-35	Humphrey Volunteer Fire 9512-35	Huntington Volunteer Fire 9717-35	Huntsville Volunteer Fire 9628-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	1,548	10,191	10,017	(127)	3,181	1,165
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	1,548	10,191	10,017	(127)	3,181	1,165
Net investment income	(22,935)	-	(3,019)	(7,086)	(8,062)	(36,359)
Total additions	(21,387)	10,191	6,998	(7,213)	(4,881)	(35,194)
Deductions						
Benefits paid to participants	11,338	8,252	3,646	3,006	8,672	15,735
Administrative expenses	151	-	20	47	53	239
Total deductions	11,489	8,252	3,666	3,053	8,725	15,974
Net Increase (Decrease) in Net Position Restricted for Pensions	(32,876)	1,939	3,332	(10,266)	(13,606)	(51,168)
Net Position Restricted for Pensions, Beginning of Year	160,640	(25,577)	17,320	49,686	57,492	254,186
Net Position Restricted for Pensions, End of Year	\$ 127,764	\$ (23,638)	\$ 20,652	\$ 39,420	\$ 43,886	\$ 203,018

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2022

	Huttig Volunteer Fire 9814-35	Imboden Volunteer Fire 10014-35	Jasper Volunteer Fire 10316-35	Joiner Volunteer Fire 10405-35	Jonesboro Volunteer Fire 10502-35	Junction City Volunteer Fire 10618-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	-	26,782	13,844	5,275	8,046	1,669
Local plan administrative mergers	183,903	-	-	-	-	-
Total contributions	183,903	26,782	13,844	5,275	8,046	1,669
Net investment income	(1,129)	(3,974)	-	(4,559)	-	(26,455)
Total additions	182,774	22,808	13,844	716	8,046	(24,786)
Deductions						
Benefits paid to participants	-	28,373	15,065	7,652	-	11,490
Administrative expenses	7	26	-	30	-	174
Total deductions	7	28,399	15,065	7,682	-	11,664
Net Increase (Decrease) in Net Position Restricted for Pensions	182,767	(5,591)	(1,221)	(6,966)	8,046	(36,450)
Net Position Restricted for Pensions, Beginning of Year	-	27,783	(4,762)	32,148	(54,001)	184,557
Net Position Restricted for Pensions, End of Year	\$ 182,767	\$ 22,192	\$ (5,983)	\$ 25,182	\$ (45,955)	\$ 148,107

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2022

	Keiser Volunteer Fire 10707-35	Kensett Volunteer Fire 10804-35	Lake City Volunteer Fire 11002-35	Lake Village Volunteer Fire 11207-35	Lavaca Volunteer Fire 11304-35	Leachville Volunteer Fire 11401-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ 12	\$ -	\$ -	\$ -
Employer contributions	6,458	4,499	6,215	3,406	11,588	1,488
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	6,458	4,499	6,227	3,406	11,588	1,488
Net investment income	(6,694)	(9,559)	(14,194)	(20,852)	(10,005)	(16,305)
Total additions	(236)	(5,060)	(7,967)	(17,446)	1,583	(14,817)
Deductions						
Benefits paid to participants	10,781	11,098	11,841	15,385	12,138	9,150
Administrative expenses	44	63	93	137	66	107
Total deductions	10,825	11,161	11,934	15,522	12,204	9,257
Net Increase (Decrease) in Net Position Restricted for Pensions	(11,061)	(16,221)	(19,901)	(32,968)	(10,621)	(24,074)
Net Position Restricted for Pensions, Beginning of Year	47,616	68,214	99,190	147,588	68,215	114,548
Net Position Restricted for Pensions, End of Year	\$ 36,555	\$ 51,993	\$ 79,289	\$ 114,620	\$ 57,594	\$ 90,474

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2022

	Lewisville Volunteer Fire 11525-35	Lincoln Volunteer Fire 11614-35	Lockesburg Volunteer Fire 11703-35	Lowell Volunteer Fire 11908-35	Luxora Volunteer Fire 11959-35	Magazine Volunteer Fire 12092-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	2,797	3,576	5,927	(127)	519	19,388
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	2,797	3,576	5,927	(127)	519	19,388
Net investment income	(9,354)	(14,203)	(15,227)	(10,132)	(37,075)	-
Total additions	(6,557)	(10,627)	(9,300)	(10,259)	(36,556)	19,388
Deductions						
Benefits paid to participants	11,074	12,138	13,241	2,483	4,869	17,271
Administrative expenses	61	93	100	67	244	-
Total deductions	11,135	12,231	13,341	2,550	5,113	17,271
Net Increase (Decrease) in Net Position Restricted for Pensions	(17,692)	(22,858)	(22,641)	(12,809)	(41,669)	2,117
Net Position Restricted for Pensions, Beginning of Year	67,657	100,729	107,054	70,109	253,940	(26,348)
Net Position Restricted for Pensions, End of Year	\$ 49,965	\$ 77,871	\$ 84,413	\$ 57,300	\$ 212,271	\$ (24,231)

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2022

	Magnolia Volunteer Fire 12181-35	Malvern Volunteer Fire 12297-35	Mammoth Spring Volunteer Fire 12394-35	Mansfield Volunteer Fire 12580-35	Marianna Volunteer Fire 12688-35	Marion Volunteer Fire 12785-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ 24	\$ -
Employer contributions	10,413	(127)	6,914	2,448	1,790	-
Local plan administrative mergers	-	-	-	-	-	94,376
Total contributions	10,413	(127)	6,914	2,448	1,814	94,376
Net investment income	(11,833)	(11,117)	(7,592)	(9,762)	(39,323)	(1,158)
Total additions	(1,420)	(11,244)	(678)	(7,314)	(37,509)	93,218
Deductions						
Benefits paid to participants	16,567	1,920	12,738	10,098	21,128	-
Administrative expenses	78	73	50	64	258	8
Total deductions	16,645	1,993	12,788	10,162	21,386	8
Net Increase (Decrease) in Net Position Restricted for Pensions	(18,065)	(13,237)	(13,466)	(17,476)	(58,895)	93,210
Net Position Restricted for Pensions, Beginning of Year	83,435	76,514	54,471	70,114	276,678	-
Net Position Restricted for Pensions, End of Year	\$ 65,370	\$ 63,277	\$ 41,005	\$ 52,638	\$ 217,783	\$ 93,210

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2022

	Marked Tree Volunteer Fire 12882-35	Marmaduke Volunteer Fire 12971-35	Marshall Volunteer Fire 13056-35	Marvell Volunteer Fire 13080-35	McCrary Volunteer Fire 13285-35	McGehee Volunteer Fire 13382-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	2,781	5,125	37,781	11,252	1,488	3,551
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	2,781	5,125	37,781	11,252	1,488	3,551
Net investment income	(59,039)	(4,879)	-	(13,300)	(37,194)	(6,389)
Total additions	(56,258)	246	37,781	(2,048)	(35,706)	(2,838)
Deductions						
Benefits paid to participants	21,220	9,738	30,646	17,534	15,115	10,202
Administrative expenses	388	32	-	87	244	42
Total deductions	21,608	9,770	30,646	17,621	15,359	10,244
Net Increase (Decrease) in Net Position Restricted for Pensions	(77,866)	(9,524)	7,135	(19,669)	(51,065)	(13,082)
Net Position Restricted for Pensions, Beginning of Year	410,130	35,439	(16,938)	93,450	259,382	46,711
Net Position Restricted for Pensions, End of Year	\$ 332,264	\$ 25,915	\$ (9,803)	\$ 73,781	\$ 208,317	\$ 33,629

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2022

	McNeil Volunteer Fire 13471-35	McRae Volunteer Fire 13587-35	Melbourne Volunteer Fire 13684-35	Mena Volunteer Fire 13773-35	Mineral Springs Volunteer Fire 13889-35	Monette Volunteer Fire 13986-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	519	5,825	20,004	519	519	18,166
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	519	5,825	20,004	519	519	18,166
Net investment income	(13,801)	(2,435)	-	(23,804)	(10,567)	-
Total additions	(13,282)	3,390	20,004	(23,285)	(10,048)	18,166
Deductions						
Benefits paid to participants	8,124	5,049	12,095	7,545	6,249	15,185
Administrative expenses	91	16	-	156	69	-
Total deductions	8,215	5,065	12,095	7,701	6,318	15,185
Net Increase (Decrease) in Net Position Restricted for Pensions	(21,497)	(1,675)	7,909	(30,986)	(16,366)	2,981
Net Position Restricted for Pensions, Beginning of Year	97,520	16,148	(62,113)	165,152	74,618	(18,622)
Net Position Restricted for Pensions, End of Year	\$ 76,023	\$ 14,473	\$ (54,204)	\$ 134,166	\$ 58,252	\$ (15,641)

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2022

	Monticello Volunteer Fire 14087-35	Montrose Volunteer Fire 14184-35	Moro Volunteer Fire 14257-35	Mount Ida Volunteer Fire 14486-35	Mountain Home Volunteer Fire 14389-35	Mountain View Volunteer Fire 14524-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	2,458	5,322	6,686	(1,042)	21,896	43,429
Local plan administrative mergers	-	-	-	797	-	-
Total contributions	2,458	5,322	6,686	(245)	21,896	43,429
Net investment income	(51,268)	(3,127)	(7,220)	(60,878)	-	(40,097)
Total additions	(48,810)	2,195	(534)	(61,123)	21,896	3,332
Deductions						
Benefits paid to participants	29,606	5,289	7,615	39,068	15,711	59,889
Administrative expenses	337	21	47	400	-	263
Total deductions	29,943	5,310	7,662	39,468	15,711	60,152
Net Increase (Decrease) in Net Position Restricted for Pensions	(78,753)	(3,115)	(8,196)	(100,591)	6,185	(56,820)
Net Position Restricted for Pensions, Beginning of Year	361,718	21,222	49,486	433,055	(101,660)	280,508
Net Position Restricted for Pensions, End of Year	\$ 282,965	\$ 18,107	\$ 41,290	\$ 332,464	\$ (95,475)	\$ 223,688

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2022

	Mulberry Volunteer Fire 14575-35	Murfreesboro Volunteer Fire 14672-35	Newark Volunteer Fire 14974-35	Newport Volunteer Fire 15067-35	Norman Volunteer Fire 15156-35	Norphlet Volunteer Fire 15172-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	1,488	30,980	4,007	1,488	4,946	196
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	1,488	30,980	4,007	1,488	4,946	196
Net investment income	(33,740)	-	(14,171)	(14,132)	(7,348)	(10,724)
Total additions	(32,252)	30,980	(10,164)	(12,644)	(2,402)	(10,528)
Deductions						
Benefits paid to participants	19,938	19,634	13,571	9,909	4,606	4,988
Administrative expenses	222	-	93	93	48	70
Total deductions	20,160	19,634	13,664	10,002	4,654	5,058
Net Increase (Decrease) in Net Position Restricted for Pensions	(52,412)	11,346	(23,828)	(22,646)	(7,056)	(15,586)
Net Position Restricted for Pensions, Beginning of Year	238,339	(102,375)	101,007	100,180	49,727	75,211
Net Position Restricted for Pensions, End of Year	\$ 185,927	\$ (91,029)	\$ 77,179	\$ 77,534	\$ 42,671	\$ 59,625

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2022

	North Crossett Volunteer Fire 15253-35	Ola Volunteer Fire 15555-35	Oppelo Volunteer Fire 15660-35	Ozark Volunteer Fire 15857-35	Pangburn Volunteer Fire 15997-35	Paragould Volunteer Fire 16160-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	14,235	2,458	7,236	4,719	3,104	5,022
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	14,235	2,458	7,236	4,719	3,104	5,022
Net investment income	-	(42,090)	(13,078)	(154,880)	(34,536)	-
Total additions	14,235	(39,632)	(5,842)	(150,161)	(31,432)	5,022
Deductions						
Benefits paid to participants	12,318	21,901	13,092	85,559	25,488	3,046
Administrative expenses	-	277	86	1,018	227	-
Total deductions	12,318	22,178	13,178	86,577	25,715	3,046
Net Increase (Decrease) in Net Position Restricted for Pensions	1,917	(61,810)	(19,020)	(236,738)	(57,147)	1,976
Net Position Restricted for Pensions, Beginning of Year	(48,085)	295,540	91,735	1,092,152	245,715	(25,217)
Net Position Restricted for Pensions, End of Year	\$ (46,168)	\$ 233,730	\$ 72,715	\$ 855,414	\$ 188,568	\$ (23,241)

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2022

	Paris Volunteer Fire 16241-35	Parkin Volunteer Fire 16268-35	Perla Volunteer Fire 16284-35	Perryville Volunteer Fire 16314-35	Piggott Volunteer Fire 16357-35	Plainview Volunteer Fire 16578-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	3,524	8,332	6,419	6,829	16,827	10,768
Local plan administrative mergers	182,769	-	-	-	-	-
Total contributions	186,293	8,332	6,419	6,829	16,827	10,768
Net investment income	(8,443)	(1,754)	(31)	(10,844)	(51,586)	(14,672)
Total additions	177,850	6,578	6,388	(4,015)	(34,759)	(3,904)
Deductions						
Benefits paid to participants	14,312	9,055	3,046	14,135	44,925	15,028
Administrative expenses	55	12	-	71	339	96
Total deductions	14,367	9,067	3,046	14,206	45,264	15,124
Net Increase (Decrease) in Net Position Restricted for Pensions	163,483	(2,489)	3,342	(18,221)	(80,023)	(19,028)
Net Position Restricted for Pensions, Beginning of Year	-	12,277	(1,477)	77,287	364,344	101,760
Net Position Restricted for Pensions, End of Year	\$ 163,483	\$ 9,788	\$ 1,865	\$ 59,066	\$ 284,321	\$ 82,732

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2022

	Plumerville Volunteer Fire 16551-35	Pocahontas Volunteer Fire 16659-35	Portland Volunteer Fire 16713-35	Prescott Volunteer Fire 16799-35	Pulaski Co FPD #5 Volunteer Fire 16853-35	Rector Volunteer Fire 17043-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	28,577	21,091	2,458	3,085	15,576	7,521
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	28,577	21,091	2,458	3,085	15,576	7,521
Net investment income	(13,322)	(3,666)	(25,893)	(25,337)	-	(13,685)
Total additions	15,255	17,425	(23,435)	(22,252)	15,576	(6,164)
Deductions						
Benefits paid to participants	30,403	12,821	14,608	19,841	18,431	17,751
Administrative expenses	88	24	170	166	-	90
Total deductions	30,491	12,845	14,778	20,007	18,431	17,841
Net Increase (Decrease) in Net Position Restricted for Pensions	(15,236)	4,580	(38,213)	(42,259)	(2,855)	(24,005)
Net Position Restricted for Pensions, Beginning of Year	91,380	20,759	181,903	180,432	(39,968)	98,045
Net Position Restricted for Pensions, End of Year	\$ 76,144	\$ 25,339	\$ 143,690	\$ 138,173	\$ (42,823)	\$ 74,040

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2022

	Rison Volunteer Fire 17140-35	Russell Volunteer Fire 17329-35	Russellville Volunteer Fire 17337-35	Salem Volunteer Fire 17531-35	Searcy Volunteer Fire 17639-35	Shannon Hills Volunteer Fire 17663-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	24,745	6,550	48,932	8,055	24,911	8,020
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	24,745	6,550	48,932	8,055	24,911	8,020
Net investment income	(23,197)	(4,640)	(59,694)	(11,222)	-	-
Total additions	1,548	1,910	(10,762)	(3,167)	24,911	8,020
Deductions						
Benefits paid to participants	34,430	6,572	65,126	16,481	13,601	8,013
Administrative expenses	152	30	392	74	-	-
Total deductions	34,582	6,602	65,518	16,555	13,601	8,013
Net Increase (Decrease) in Net Position Restricted for Pensions	(33,034)	(4,692)	(76,280)	(19,722)	11,310	7
Net Position Restricted for Pensions, Beginning of Year	162,359	31,515	413,453	80,419	(124,306)	(553)
Net Position Restricted for Pensions, End of Year	\$ 129,325	\$ 26,823	\$ 337,173	\$ 60,697	\$ (112,996)	\$ (546)

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2022

	Sheridan Volunteer Fire 17744-35	Smackover Volunteer Fire 17930-35	Sparkman Volunteer Fire 17981-35	St Francis Volunteer Fire 18333-35	Stamps Volunteer Fire 18139-35	Star City Volunteer Fire 18244-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	1,488	5,915	7,274	4,899	10,924	27,307
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	1,488	5,915	7,274	4,899	10,924	27,307
Net investment income	(20,385)	(56,456)	(26,005)	-	(21,062)	(38,655)
Total additions	(18,897)	(50,541)	(18,731)	4,899	(10,138)	(11,348)
Deductions						
Benefits paid to participants	13,193	29,360	17,852	3,646	29,386	53,899
Administrative expenses	134	371	171	-	138	254
Total deductions	13,327	29,731	18,023	3,646	29,524	54,153
Net Increase (Decrease) in Net Position Restricted for Pensions	(32,224)	(80,272)	(36,754)	1,253	(39,662)	(65,501)
Net Position Restricted for Pensions, Beginning of Year	144,279	395,096	181,877	(3,796)	152,251	275,789
Net Position Restricted for Pensions, End of Year	\$ 112,055	\$ 314,824	\$ 145,123	\$ (2,543)	\$ 112,589	\$ 210,288

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2022

	Stephens Volunteer Fire 18287-35	Strong Volunteer Fire 18430-35	Stuttgart Volunteer Fire 18546-35	Sulphur Springs Volunteer Fire 18732-35	Swifton Volunteer Fire 18791-35	Taylor Volunteer Fire 18821-35
Additions						
Contributions						
Member contributions	\$ 12	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	519	842	12,949	3,729	18,536	16,954
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	531	842	12,949	3,729	18,536	16,954
Net investment income	(36,315)	(13,383)	(221)	(8,440)	(10,399)	(5,377)
Total additions	(35,784)	(12,541)	12,728	(4,711)	8,137	11,577
Deductions						
Benefits paid to participants	11,378	6,812	8,492	6,519	17,908	21,314
Administrative expenses	239	88	1	55	68	35
Total deductions	11,617	6,900	8,493	6,574	17,976	21,349
Net Increase (Decrease) in Net Position Restricted for Pensions	(47,401)	(19,441)	4,235	(11,285)	(9,839)	(9,772)
Net Position Restricted for Pensions, Beginning of Year	252,026	93,866	(731)	58,705	70,298	38,692
Net Position Restricted for Pensions, End of Year	\$ 204,625	\$ 74,425	\$ 3,504	\$ 47,420	\$ 60,459	\$ 28,920

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2022

	Thornton Volunteer Fire 18953-35	Tillar Volunteer Fire 19038-35	Tracy Area Volunteer Fire 19127-35	Trumann Volunteer Fire 19224-35	Tuckerman Volunteer Fire 19313-35	Turrell Volunteer Fire 19356-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	27,458	2,918	5,326	2,198	11,255	1,428
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	27,458	2,918	5,326	2,198	11,255	1,428
Net investment income	-	(7,182)	(2,420)	(5,337)	-	(1,605)
Total additions	27,458	(4,264)	2,906	(3,139)	11,255	(177)
Deductions						
Benefits paid to participants	21,604	7,052	6,496	7,652	8,467	1,763
Administrative expenses	-	47	16	35	-	11
Total deductions	21,604	7,099	6,512	7,687	8,467	1,774
Net Increase (Decrease) in Net Position Restricted for Pensions	5,854	(11,363)	(3,606)	(10,826)	2,788	(1,951)
Net Position Restricted for Pensions, Beginning of Year	(40,976)	50,837	17,021	38,969	(23,141)	11,069
Net Position Restricted for Pensions, End of Year	\$ (35,122)	\$ 39,474	\$ 13,415	\$ 28,143	\$ (20,353)	\$ 9,118

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2022

	Tyronza Volunteer Fire 19372-35	Vilonia Volunteer Fire 19526-35	Viola Volunteer Fire 19615-35	Wabaseka Volunteer Fire 19828-35	Waldo Volunteer Fire 19917-35	Walnut Ridge Volunteer Fire 20117-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	22,832	10,908	16,787	9,297	8,599	31,381
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	22,832	10,908	16,787	9,297	8,599	31,381
Net investment income	-	(16,852)	-	-	(4,752)	(8,099)
Total additions	22,832	(5,944)	16,787	9,297	3,847	23,282
Deductions						
Benefits paid to participants	17,008	17,518	12,138	9,378	5,469	31,147
Administrative expenses	-	111	-	-	31	53
Total deductions	17,008	17,629	12,138	9,378	5,500	31,200
Net Increase (Decrease) in Net Position Restricted for Pensions	5,824	(23,573)	4,649	(81)	(1,653)	(7,918)
Net Position Restricted for Pensions, Beginning of Year	(24,733)	117,744	(29,312)	(3,718)	30,703	54,880
Net Position Restricted for Pensions, End of Year	\$ (18,909)	\$ 94,171	\$ (24,663)	\$ (3,799)	\$ 29,050	\$ 46,962

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2022

	Washington Volunteer Fire 20311-35	Weiner Volunteer Fire 20419-35	West Point Volunteer Fire 20656-35	Wheatley Volunteer Fire 20702-35	White Hall Volunteer Fire 20818-35	Wilmot Volunteer Fire 21008-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	2,158	10,247	3,266	2,030	3,155	519
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	2,158	10,247	3,266	2,030	3,155	519
Net investment income	(2,159)	(19,033)	(6,917)	(13,363)	(17,298)	(12,030)
Total additions	(1)	(8,786)	(3,651)	(11,333)	(14,143)	(11,511)
Deductions						
Benefits paid to participants	3,646	26,751	7,262	8,492	14,021	6,129
Administrative expenses	14	125	45	88	114	79
Total deductions	3,660	26,876	7,307	8,580	14,135	6,208
Net Increase (Decrease) in Net Position Restricted for Pensions	(3,661)	(35,662)	(10,958)	(19,913)	(28,278)	(17,719)
Net Position Restricted for Pensions, Beginning of Year	15,403	137,497	48,966	93,975	122,901	84,493
Net Position Restricted for Pensions, End of Year	\$ 11,742	\$ 101,835	\$ 38,008	\$ 74,062	\$ 94,623	\$ 66,774

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2022

	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	\$ -	\$ -	\$ 776	\$ 322	\$ 15,259
Employer contributions	5,159	10,931	(450)	-	39,148,323
Local plan administrative mergers	-	-	-	-	2,708,933
Total contributions	5,159	10,931	326	322	41,872,515
Net investment income	(12,566)	(7,971)	(18,449)	(21,399)	(48,754,925)
Total additions	(7,407)	2,960	(18,123)	(21,077)	(6,882,410)
Deductions					
Benefits paid to participants	12,425	16,166	-	-	59,388,463
Administrative expenses	83	52	121	141	320,352
Total deductions	12,508	16,218	121	141	59,708,815
Net Increase (Decrease) in Net Position Restricted for Pensions	(19,915)	(13,258)	(18,244)	(21,218)	(66,591,225)
Net Position Restricted for Pensions, Beginning of Year	88,968	56,744	125,113	145,156	331,315,178
Net Position Restricted for Pensions, End of Year	\$ 69,053	\$ 43,486	\$ 106,869	\$ 123,938	\$ 264,723,953

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Notes to Schedule of Changes in Fiduciary Net Position by Employer
December 31, 2022

Note 1: Plan Description and Reporting Entity

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

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

Benefits

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

Contributions

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

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Notes to Schedule of Changes in Fiduciary Net Position by Employer
December 31, 2022

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 annual comprehensive financial report.

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Notes to Schedule of Changes in Fiduciary Net Position by Employer
December 31, 2022

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, 2022. The combining statements for plans administered by the System are as follows:

	Cost-Sharing Multiple-Employer	Agent Multiple-Employer	Total
Additions			
Contributions			
Member contributions	\$ 27,469,832	\$ 15,259	\$ 27,485,091
Employer contributions	102,227,296	39,148,323	141,375,619
Local plan administrative mergers and paid military time	49,566	2,708,933	2,758,499
	<u>129,746,694</u>	<u>41,872,515</u>	<u>171,619,209</u>
Total contributions			
Net investment income	(429,851,795)	(48,754,925)	(478,606,720)
	<u>(300,105,101)</u>	<u>(6,882,410)</u>	<u>(306,987,511)</u>
Total additions			
Deductions			
Benefits payments, including refunds and DROP distributions	125,265,453	59,388,463	184,653,916
Administrative expenses	2,824,142	320,352	3,144,494
	<u>128,089,595</u>	<u>59,708,815</u>	<u>187,798,410</u>
Total deductions			
Net Increase in Net Position Restricted for Pensions	(428,194,696)	(66,591,225)	(494,785,921)
Net Position Restricted for Pensions, Beginning of Year	<u>2,935,966,646</u>	<u>331,315,178</u>	<u>3,267,281,824</u>
Net Position Restricted for Pensions, End of Year	<u>\$ 2,507,771,950</u>	<u>\$ 264,723,953</u>	<u>\$ 2,772,495,903</u>

Note 4: Additional Financial Information

Additional financial information is located in LOPFI's annual comprehensive financial report for the year ended December 31, 2022, which can be found on LOPFI's website at www.lopfi-prb.com.

GASB 67 & 68
Accounting & Financial Reporting
LOPFI Only

Arkansas Local Police and Fire Retirement System

GASB Statement Nos. 67 and 68 Accounting and
Financial Reporting for Pensions
December 31, 2022





April 5, 2023

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, 2022 for additional discussion of the nature of actuarial calculations and more information related to participant data, demographic assumptions, and benefit provisions.

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 actuaries 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,
Gabriel, Roeder, Smith & Company



Heidi G. Barry, ASA, FCA, MAAA



Casey T. Ahlbrandt-Rains, ASA, MAAA

HGB/CTA:sc

C1508



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..... 9
	Statement of Fiduciary Net Position 13
	Statement of Changes in Fiduciary Net Position..... 14
Section C	Required Supplementary Information
	Schedule of Changes in Net Pension Liability and Related Ratios Current Period 16
	Schedule of Changes in Net Pension Liability and Related Ratios Multiyear..... 17
	Schedule of Net Pension Liability Multiyear 19
	Schedule of Contributions Multiyear 20
	Notes to Schedule of Contributions..... 21
	Schedule of Investment Returns Multiyear 23
Section D	Notes to Financial Statements
	Asset Allocation..... 25
	Sensitivity of Net Pension Liability to the Single Discount Rate Assumption 26
	Summary of Population Statistics 27
Section E	Summary of Benefits 29
Section F	Summary of Actuarial Assumptions and Methods
	Summary of Assumptions Used for LOPFI GASB Accounting Reports 36
Section G	Calculation of the Single Discount Rate
	Calculation of the Single Discount Rate 46
	Paid Service
	Projection of Contributions..... 47
	Projection of Plan Fiduciary Net Position..... 49
	Present Values of Projected Benefits..... 51
	Projection of Plan Net Position and Benefit Payments..... 53
	Volunteer Service
	Projection of Contributions..... 54
	Projection of Plan Fiduciary Net Position..... 56
	Present Values of Projected Benefits..... 58
	Projection of Plan Net Position and Benefit Payments..... 60
Section H	Glossary of Terms 62



SECTION A

EXECUTIVE SUMMARY

Executive Summary as of December 31, 2022

	2022	
Actuarial Valuation Date	December 31, 2022	
Measurement Date of the Net Pension Liability	December 31, 2022	
Employer's Fiscal Year Ending Date (Reporting Date)	December 31, 2022	

	Paid Service	Volunteer Service
Membership		
Number of		
- Retirees and Beneficiaries (Including DROP)	4,498	4,053
- Inactive, Nonretired Members	7,024	7,744
- Active Members	6,648	7,251
- Total	18,170	19,048
Covered Payroll	\$ 414,280,752	N/A

Net Pension Liability		
Total Pension Liability	\$ 3,466,714,473	\$ 164,296,294
Plan Fiduciary Net Position	2,399,022,786	108,749,164
Net Pension Liability	\$ 1,067,691,687	\$ 55,547,130
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	69.20%	66.19%
Net Pension Liability as a Percentage of Covered Payroll	257.72%	N/A

Development of the Single Discount Rate		
Single Discount Rate	7.25%	7.25%
Long-Term Expected Rate of Investment Return	7.25%	7.25%
Long-Term Municipal Bond Rate*	4.05%	4.05%
Last year ending December 31 in the 2023 to 2122 projection period for which projected benefit payments are fully funded	2122	2122

Total Pension Expense \$ 169,924,323 \$ 7,281,277

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

	Paid Service		Volunteer Service	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 70,183,522	\$ -	\$ 7,510,443	\$ 34,903
Changes in assumptions	11,639,877	82,785,115	-	5,243,811
Net difference between projected and actual earnings on pension plan investments	491,584,662	231,690,142	22,630,894	10,475,818
Total	\$ 573,408,061	\$ 314,475,257	\$ 30,141,337	\$ 15,754,532

**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, 2022. 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, 2022 and a measurement date of December 31, 2022.

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 7.25%; the municipal bond rate is 4.05% (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 7.25%.

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 7.25% 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 19 years for paid and 27 years for volunteer, which is the number of years remaining in the closed amortization schedule of the unfunded liability beginning January 1, 2023.
- (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 7.25%. 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, 2022

	Paid Service	Volunteer Service	Total
A. Expense			
1. Service Cost	\$ 61,276,377	\$ 2,322,788	\$ 63,599,165
2. Interest on the Total Pension Liability	229,900,055	10,676,527	240,576,582
3. Current-Period Benefit Changes	32,765,847	-	32,765,847
4. Employee Contributions (made negative for addition here)	(27,468,645)	(1,187)	(27,469,832)
5. Projected Earnings on Plan Investments (made negative for addition here)	(203,663,400)	(9,254,251)	(212,917,651)
6. Pension Plan Administrative Expense	2,699,084	125,058	2,824,142
7. Other Changes in Plan Fiduciary Net Position	-	-	-
8. Recognition of Outflow (Inflow) of Resources Due to Liabilities	29,582,204	1,317,297	30,899,501
9. Recognition of Outflow (Inflow) of Resources Due to Assets	44,832,801	2,095,045	46,927,846
10. Total Pension Expense	\$ 169,924,323	\$ 7,281,277	\$ 177,205,600

Statement of Outflows and Inflows Arising from Current Reporting Period Fiscal Year Ended December 31, 2022

	Paid Service	Volunteer Service
A. Outflows (Inflows) of Resources Due to Liabilities		
1. Difference between expected and actual experience of the Total Pension Liability (gains) or losses	\$ 67,993,426	\$ 8,578,727
2. Assumption Changes (gains) or losses	\$ (118,742,685)	\$ (6,136,301)
3. Recognition period for Liabilities: Average of the expected remaining service lives of all employees {in years}	3.3023	3.0246
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	\$ 20,589,718	\$ 2,836,318
5. Outflow (Inflow) of Resources to be recognized in the current pension expense for Assumption Changes	\$ (35,957,570)	\$ (2,028,798)
6. Outflow (Inflow) of Resources to be recognized in the current pension expense due to Liabilities	\$ (15,367,852)	\$ 807,520
7. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses for the difference between expected and actual experience of the Total Pension Liability	\$ 47,403,708	\$ 5,742,409
8. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses for Assumption Changes	\$ (82,785,115)	\$ (4,107,503)
9. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Liabilities	\$ (35,381,407)	\$ 1,634,906
B. Outflows (Inflows) of Resources Due to Assets		
1. Net difference between projected and actual earnings on pension plan investments (gains) or losses	\$ 614,480,828	\$ 28,288,618
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	\$ 122,896,166	\$ 5,657,724
4. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Assets	\$ 491,584,662	\$ 22,630,894

Paid Service

Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods Fiscal Year Ended December 31, 2022

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

	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
1. Due to liabilities	\$ 65,539,774	\$ 35,957,570	\$ 29,582,204
2. Due to assets	158,302,532	113,469,731	44,832,801
3. Total*	\$ 223,842,306	\$ 149,427,301	\$ 74,415,005

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

	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
1. Differences between expected and actual experience	\$ 57,667,013	\$ -	\$ 57,667,013
2. Assumption changes	7,872,761	35,957,570	(28,084,809)
3. Net difference between projected and actual earnings on pension plan investments	158,302,532	113,469,731	44,832,801
4. Total*	\$ 223,842,306	\$ 149,427,301	\$ 74,415,005

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

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows of Resources
1. Differences between expected and actual experience	\$ 70,183,522	\$ -	\$ 70,183,522
2. Assumption changes	11,639,877	82,785,115	(71,145,238)
3. Net difference between projected and actual earnings on pension plan investments	491,584,662	231,690,142	259,894,520
4. Total*	\$ 573,408,061	\$ 314,475,257	\$ 258,932,804

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

Year Ending December 31	Net Deferred Outflows of Resources
2023	\$ 20,728,710
2024	43,234,525
2025	72,073,405
2026	122,896,164
2027	-
Thereafter	-
Total*	\$ 258,932,804

* 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, 2022

Year Established	Initial Amount	Initial Recognition Period	Current Year Recognition	Remaining Recognition	Remaining Recognition Period
Deferred Outflow (Inflow) Due to Differences Between Expected and Actual Experience on Liabilities					
2018	\$ 32,386,236	4.1228	\$ 964,644	\$ -	0.0000
2019	63,967,124	3.9879	15,846,215	-	0.0000
2020	46,305,562	3.8770	11,943,658	10,474,588	0.8770
2021	28,950,782	3.4785	8,322,778	12,305,226	1.4785
2022	67,993,426	3.3023	20,589,718	47,403,708	2.3023
Total			\$ 57,667,013	\$ 70,183,522	
Deferred Outflow (Inflow) Due to Assumption Changes					
2018	\$ -	4.1228	\$ -	\$ -	0.0000
2019	-	3.9879	-	-	0.0000
2020	-	3.8770	-	-	0.8770
2021	27,385,399	3.4785	7,872,761	11,639,877	1.4785
2022	(118,742,685)	3.3023	(35,957,570)	(82,785,115)	2.3023
Total			\$ (28,084,809)	\$ (71,145,238)	
Deferred Outflow (Inflow) Due to Differences Between Projected and Actual Earnings on Plan Investments					
2018	\$ 177,031,822	5.0000	\$ 35,406,366	\$ -	0.0000
2019	(207,131,880)	5.0000	(41,426,376)	(41,426,376)	1.0000
2020	(129,331,483)	5.0000	(25,866,297)	(51,732,592)	2.0000
2021	(230,885,290)	5.0000	(46,177,058)	(138,531,174)	3.0000
2022	614,480,828	5.0000	122,896,166	491,584,662	4.0000
Total			\$ 44,832,801	\$ 259,894,520	

Volunteer Service

Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods Fiscal Year Ended December 31, 2022

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

	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
1. Due to liabilities	\$ 4,433,067	\$ 3,115,770	\$ 1,317,297
2. Due to assets	7,218,939	5,123,894	2,095,045
3. Total*	\$ 11,652,006	\$ 8,239,664	\$ 3,412,342

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

	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
1. Differences between expected and actual experience	\$ 4,433,067	\$ 98,017	\$ 4,335,050
2. Assumption changes	-	3,017,753	(3,017,753)
3. Net difference between projected and actual earnings on pension plan investments	7,218,939	5,123,894	2,095,045
4. Total*	\$ 11,652,006	\$ 8,239,664	\$ 3,412,342

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

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows of Resources
1. Differences between expected and actual experience	\$ 7,510,443	\$ 34,903	\$ 7,475,540
2. Assumption changes	-	5,243,811	(5,243,811)
3. Net difference between projected and actual earnings on pension plan investments	22,630,894	10,475,818	12,155,076
4. Total*	\$ 30,141,337	\$ 15,754,532	\$ 14,386,805

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

Year Ending December 31	Net Deferred Outflows of Resources
2023	\$ 1,856,253
2024	3,282,311
2025	3,590,519
2026	5,657,722
2027	-
Thereafter	-
Total*	\$ 14,386,805

* 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, 2022

Year Established	Initial Amount	Initial Recognition Period	Current Year Recognition	Remaining Recognition	Remaining Recognition Period
Deferred Outflow (Inflow) Due to Differences Between Expected and Actual Experience on Liabilities					
2018	\$ (86,526)	3.5331	\$ -	\$ -	0.0000
2019	438,588	3.4571	57,990	-	0.0000
2020	(328,954)	3.3561	(98,017)	(34,903)	0.3561
2021	4,845,552	3.1490	1,538,759	1,768,034	1.1490
2022	8,578,727	3.0246	2,836,318	5,742,409	2.0246
Total			\$ 4,335,050	\$ 7,475,540	
Deferred Outflow (Inflow) Due to Assumption Changes					
2018	\$ -	3.5331	\$ -	\$ -	0.0000
2019	-	3.4571	-	-	0.0000
2020	-	3.3561	-	-	0.3561
2021	(3,114,218)	3.1490	(988,955)	(1,136,308)	1.1490
2022	(6,136,301)	3.0246	(2,028,798)	(4,107,503)	2.0246
Total			\$ (3,017,753)	\$ (5,243,811)	
Deferred Outflow (Inflow) Due to Differences Between Projected and Actual Earnings on Plan Investments					
2018	\$ 7,806,083	5.0000	\$ 1,561,215	\$ -	0.0000
2019	(9,295,198)	5.0000	(1,859,040)	(1,859,038)	1.0000
2020	(5,888,911)	5.0000	(1,177,782)	(2,355,565)	2.0000
2021	(10,435,359)	5.0000	(2,087,072)	(6,261,215)	3.0000
2022	28,288,618	5.0000	5,657,724	22,630,894	4.0000
Total			\$ 2,095,045	\$ 12,155,076	

Statement of Fiduciary Net Position as of December 31, 2022

	2022		
	Paid Service	Volunteer Service	Total
Assets			
Cash and Short-Term Investments	\$ 129,249,507	\$ 5,858,959	\$ 135,108,466
Receivables			
Contributions Receivable	\$ 10,145,904	\$ 459,920	\$ 10,605,824
Interest Receivable	400,492	18,155	418,647
Leases Receivable	421,086	19,088	440,174
Total Receivables	<u>\$ 10,967,482</u>	<u>\$ 497,163</u>	<u>\$ 11,464,645</u>
Prepaid Expense	\$ 12,655,038	\$ 573,661	\$ 13,228,699
Total Investments	\$ 2,245,027,893	\$ 101,768,481	\$ 2,346,796,374
Land, Building, Furniture and Equipment	\$ 2,896,648	\$ 131,307	\$ 3,027,955
Other Assets	\$ 76,847	\$ 3,484	\$ 80,331
Total Assets	<u>\$ 2,400,873,415</u>	<u>\$ 108,833,055</u>	<u>\$ 2,509,706,470</u>
Liabilities			
Payables			
Accounts Payable and Accrued Expenses	\$ 949,464	\$ 43,040	\$ 992,504
Refunds Payable	190,737	8,646	199,383
Due to Pension Review Board	304,905	13,822	318,727
Total Liabilities	<u>\$ 1,445,106</u>	<u>\$ 65,508</u>	<u>\$ 1,510,614</u>
Deferred Inflows of Resources			
Deferred amounts for leases	\$ 405,523	\$ 18,383	\$ 423,906
Net Position Restricted for Pensions	<u>\$ 2,399,022,786</u>	<u>\$ 108,749,164</u>	<u>\$ 2,507,771,950</u>

Statement of Changes in Fiduciary Net Position for Year Ended December 31, 2022

	2022		
	Paid Service	Volunteer Service	Total
Additions			
Contributions			
Employer	\$ 96,814,315	\$ 5,412,981	\$ 102,227,296
Employee	27,468,645	1,187	27,469,832
Other	49,566	-	49,566
Total Contributions	<u>\$ 124,332,526</u>	<u>\$ 5,414,168</u>	<u>\$ 129,746,694</u>
Net Investment Income	\$ (410,817,428)	\$ (19,034,367)	\$ (429,851,795)
Other	\$ -	\$ -	\$ -
Total Additions	<u>\$ (286,484,902)</u>	<u>\$ (13,620,199)</u>	<u>\$ (300,105,101)</u>
Deductions			
Benefit Payments, including Refunds of Employee Contributions and DROP Distributions			
	\$ 120,253,714	\$ 5,011,739	\$ 125,265,453
Pension Plan Administrative Expense	2,699,084	125,058	2,824,142
Other	-	-	-
Total Deductions	<u>\$ 122,952,798</u>	<u>\$ 5,136,797</u>	<u>\$ 128,089,595</u>
Net Increase in Net Position	<u>\$ (409,437,700)</u>	<u>\$ (18,756,996)</u>	<u>\$ (428,194,696)</u>
Amount to Reconcile Beginning and End of Year Assets	\$ -	\$ -	\$ -
Net Position Restricted for Pensions			
Beginning of Year	<u>\$ 2,808,460,486</u>	<u>\$ 127,506,160</u>	<u>\$ 2,935,966,646</u>
End of Year	<u>\$ 2,399,022,786</u>	<u>\$ 108,749,164</u>	<u>\$ 2,507,771,950</u>

SECTION C

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Changes in Net Pension Liability and Related Ratios Current Period Fiscal Year Ended December 31, 2022

	Paid Service	Volunteer Service	Total
A. Total Pension Liability			
1. Service Cost	\$ 61,276,377	\$ 2,322,788	\$ 63,599,165
2. Interest on the Total Pension Liability	229,900,055	10,676,527	240,576,582
3. Changes of benefit terms	32,765,847	-	32,765,847
4. Difference between expected and actual experience of the Total Pension Liability	67,993,426	8,578,727	76,572,153
5. Changes of assumptions	(118,742,685)	(6,136,301)	(124,878,986)
6. Benefit payments, including refunds of employee contributions & DROP distributions	(120,253,714)	(5,011,739)	(125,265,453)
7. Net change in Total Pension Liability	\$ 152,939,306	\$ 10,430,002	\$ 163,369,308
8. Total Pension Liability – beginning	3,313,775,167	153,866,292	3,467,641,459
9. Total Pension Liability – ending	\$ 3,466,714,473	\$ 164,296,294	\$ 3,631,010,767
B. Plan Fiduciary Net Position			
1. Employer contributions	\$ 96,814,315	\$ 5,412,981	\$ 102,227,296
2. Employee contributions	27,468,645	1,187	27,469,832
3. Other contributions	49,566	-	49,566
4. Pension plan net investment income	(410,817,428)	(19,034,367)	(429,851,795)
5. Benefit payments, including refunds of employee contributions and DROP distributions	(120,253,714)	(5,011,739)	(125,265,453)
6. Pension plan administrative expense	(2,699,084)	(125,058)	(2,824,142)
7. Net change in Plan Fiduciary Net Position	\$ (409,437,700)	\$ (18,756,996)	\$ (428,194,696)
8. Plan Fiduciary Net Position – beginning	2,808,460,486	127,506,160	2,935,966,646
9. Plan Fiduciary Net Position – ending	\$ 2,399,022,786	\$ 108,749,164	\$ 2,507,771,950
C. Net Pension Liability	\$ 1,067,691,687	\$ 55,547,130	\$ 1,123,238,817
D. Plan Fiduciary Net Position as a percentage of the Total Pension Liability	69.20%	66.19%	69.07%
E. Covered-Employee Payroll	\$ 414,280,752	N/A	N/A
F. Net Pension Liability as a percentage of Covered-Employee Payroll	257.72%	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,	2022	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability									
Service Cost	\$ 61,276,377	\$ 61,128,877	\$ 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	229,900,055	214,810,656	200,733,314	185,373,080	174,000,936	162,537,756	149,980,786	139,022,240	127,980,919
Benefit Changes	32,765,847	-	(2,985,529)	-	(24,831,215)	-	-	-	50,330
Difference between Expected and Actual Experience	67,993,426	28,950,782	46,305,562	63,967,124	32,386,236	27,865,374	20,160,705	6,985,822	(352,391)
Assumption Changes	(118,742,685)	27,385,399	-	-	-	209,424,780	-	51,592,627	-
Benefit Payments, DROP Distributions and Refunds	(120,253,714)	(113,319,528)	(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	152,939,306	218,956,186	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	3,313,775,167	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	1,592,077,174
Total Pension Liability - Ending (a)	<u>\$ 3,466,714,473</u>	<u>\$ 3,313,775,167</u>	<u>\$ 3,094,818,981</u>	<u>\$ 2,884,471,916</u>	<u>\$ 2,661,241,999</u>	<u>\$ 2,491,769,281</u>	<u>\$ 2,102,581,352</u>	<u>\$ 1,938,032,037</u>	<u>\$ 1,735,124,657</u>
Plan Fiduciary Net Position									
Employer Contributions	\$ 96,814,315	\$ 92,340,050	\$ 88,292,104	\$ 82,853,422	\$ 78,694,349	\$ 72,369,349	\$ 70,486,795	\$ 62,792,095	\$ 58,994,602
Employee Contributions	27,468,645	25,896,170	26,577,992	25,157,606	24,456,628	23,351,970	21,816,086	21,187,024	21,844,747
Other Contributions	49,566	66,481	98,204	180,761	87,759	54,467	38,872	34,066	56,744
Pension Plan Net Investment Income	(410,817,428)	399,457,110	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	(120,253,714)	(113,319,528)	(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	(2,699,084)	(3,314,134)	(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	(409,437,700)	401,126,149	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	2,808,460,486	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	1,236,868,237
Plan Fiduciary Net Position - Ending (b)	<u>\$ 2,399,022,786</u>	<u>\$ 2,808,460,486</u>	<u>\$ 2,407,334,337</u>	<u>\$ 2,111,731,002</u>	<u>\$ 1,758,861,454</u>	<u>\$ 1,781,172,007</u>	<u>\$ 1,532,050,830</u>	<u>\$ 1,413,257,537</u>	<u>\$ 1,373,115,475</u>
Net Pension Liability - Ending (a) - (b)	1,067,691,687	505,314,681	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	69.20 %	84.75 %	77.79 %	73.21 %	66.09 %	71.48 %	72.87 %	72.92 %	79.14 %
Covered-Employee Payroll	\$ 414,280,752	\$ 392,522,925	\$ 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-Employee Payroll	257.72 %	128.74 %	177.69 %	207.96 %	253.39 %	209.55 %	173.23 %	163.74 %	116.45 %
Notes to Schedule:	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A



Volunteer Service

Schedules of Required Supplementary Information

Schedule of Changes in Net Pension Liability and Related Ratios

Multiyear

Ultimately 10 Fiscal Years Will Be Displayed

Fiscal year ending December 31,	2022	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability									
Service Cost	\$ 2,322,788	\$ 2,443,055	\$ 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	10,676,527	10,015,555	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	8,578,727	4,845,552	(328,954)	438,588	(86,526)	(578,714)	(996,748)	(1,813,451)	(1,426,660)
Assumption Changes	(6,136,301)	(3,114,218)	-	-	-	10,514,403	-	2,138,654	-
Benefit Payments	(5,011,739)	(4,362,952)	(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	10,430,002	9,826,992	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	153,866,292	144,039,300	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)	\$ 164,296,294	\$ 153,866,292	\$ 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	\$ 5,412,981	\$ 5,501,901	\$ 5,627,223	\$ 5,671,414	\$ 5,166,749	\$ 5,040,672	\$ 4,811,421	\$ 4,832,505	\$ 4,969,527
Employee Contributions	1,187	-	-	-	-	-	-	-	-
Pension Plan Net Investment Income	(19,034,367)	18,061,886	12,549,161	14,799,316	(2,270,359)	9,538,538	3,686,585	74,751	3,842,540
Benefit Payments	(5,011,739)	(4,362,952)	(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	(125,058)	(151,163)	(155,204)	(130,156)	(150,511)	(123,875)	(111,065)	(101,882)	(91,307)
Reconciliation Adjustment	-	-	-	-	-	-	-	-	-
Net Change in Plan Fiduciary Net Position	(18,756,996)	19,049,672	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	127,506,160	108,456,488	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)	\$ 108,749,164	\$ 127,506,160	\$ 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)	55,547,130	26,360,132	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	66.19 %	82.87 %	75.30 %	69.21 %	60.56 %	64.71 %	64.29 %	62.27 %	64.58 %
Covered-Employee Payroll	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net Pension Liability as a Percentage of Covered-Employee Payroll	N/A	N/A	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	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%
2021	3,313,775,167	2,808,460,486	505,314,681	84.75%	392,522,925	128.74%
2022	3,466,714,473	2,399,022,786	1,067,691,687	69.20%	414,280,752	257.72%

* Actual payroll reported.

LOPFI Volunteer Service Employers

Ultimately 10 Fiscal Years Will Be Displayed

FY Ending December 31,	Total Pension Liability	Plan Net Position	Net Pension Liability	Plan Net Position as a % of Total Pension Liability	Covered Payroll	Net Pension Liability as a % of Covered Payroll
2014	\$ 90,183,301	\$ 58,236,980	\$ 31,946,321	64.58%	N/A	N/A
2015	97,465,046	60,693,212	36,771,834	62.27%	N/A	N/A
2016	103,714,962	66,681,172	37,033,790	64.29%	N/A	N/A
2017	120,878,186	78,218,886	42,659,300	64.71%	N/A	N/A
2018	128,257,221	77,674,300	50,582,921	60.56%	N/A	N/A
2019	136,384,837	94,385,517	41,999,320	69.21%	N/A	N/A
2020	144,039,300	108,456,488	35,582,812	75.30%	N/A	N/A
2021	153,866,292	127,506,160	26,360,132	82.87%	N/A	N/A
2022	164,296,294	108,749,164	55,547,130	66.19%	N/A	N/A



Schedule of Contributions Multiyear

LOPFI Paid Service Employers

Last 10 Fiscal Years

FY Ending December 31,	Actuarially	Actual Contribution	Contribution	Covered Payroll*	Actual Contribution
	Determined Contribution#		Deficiency (Excess)		as a % of Covered Payroll
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%
2021	92,340,050	92,340,050	-	392,522,925	23.52%
2022	96,814,315	96,814,315	-	414,280,752	23.37%

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

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

LOPFI Volunteer Service Employers

Last 10 Fiscal Years

FY Ending December 31,	Actuarially	Actual Contribution	Contribution	Covered Payroll	Actual Contribution
	Determined Contribution#		Deficiency (Excess)		as a % of Covered Payroll
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
2021	5,501,901	5,501,901	-	N/A	N/A
2022	5,412,981	5,412,981	-	N/A	N/A

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



Paid Service

Notes to Schedule of Contributions

Valuation Date: December 31, 2020
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 2022:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	14 years beginning January 1, 2022
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, 2020 actuarial valuation. There were benefit provision changes for the December 31, 2020 actuarial valuation. They include Act 72 of 2021 related to duty disability benefits, Act 374 of 2021 related to reciprocal service and final average pay and Act 344 of 2021 related to return to service for retirees.

Volunteer Service

Notes to Schedule of Contributions

Valuation Date: December 31, 2020
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 2022:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Increasing Dollar, Closed
Remaining Amortization Period	13 years beginning January 1, 2022
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 benefits, methods or assumptions in the December 31, 2020 actuarial valuation.

Schedule of Investment Returns Multiyear

Last 10 Fiscal Years

<u>FY Ending December 31,</u>	<u>Annual Return¹</u>
2013	17.76 %
2014	8.16 %
2015	0.10 %
2016	6.25 %
2017	14.48 %
2018	(2.59)%
2019	19.00 %
2020	13.19 %
2021	17.45 %
2022	(14.77)%

¹ Annual returns are provided by the System.

SECTION D

NOTES TO FINANCIAL STATEMENTS

Long-Term Expected Return on Plan Assets

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 were based on capital market assumptions collected from several national investment consultants as of December 31, 2021. The average arithmetic nominal expected return based on these assumptions is 6.23%. Preliminary analysis of these assumptions gathered for 2023 indicates that nominal returns will be higher than the prior year. For each major asset class that is included in the pension plan's target asset allocation as of December 31, 2021, these best estimates are summarized in the following table:

Asset Allocation

Asset Class	Target Allocation ^a	Long-Term Expected Real Rate of Return ^b	Allocation-Weighted Long-Term Expected Real Rate of Return
U.S. Stock - Large Cap	21%	4.05%	0.85%
U.S. Stock - Small Cap	21%	4.65%	0.98%
International Equity	9%	5.27%	0.47%
Emerging Markets	9%	7.49%	0.67%
U.S. Corporate Bonds	25%	-0.35%	-0.09%
Real Estate	5%	3.76%	0.19%
Private Equity	10%	9.10%	0.91%
Total	100%		3.98%
Expected Inflation			2.25%
Total Return Based on GRS 2022 Capital Market Survey			6.23%

^a Target allocation based on 70/30 blend suggested by the investment policy.

^b Based on capital market assumptions from investment professionals for 2022.

^c Though not yet finalized, the GRS 2023 survey as of December 31, 2022 and analysis of long-term capital market assumptions is expected to yield rates of return that are approximately 100 basis points higher than the GRS 2022 survey.

The assumed rate of investment return falls within a reasonable range of the long-term expected rate of return.

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

Single Discount Rate

A Single Discount Rate of 7.25% 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 7.25%. 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 7.25%, as well as what the plan's net pension liability would be if it were calculated using a Single Discount Rate that is one percent lower or one percent higher:

Sensitivity of Net Pension Liability to the Single Discount Rate Assumption

	1% Decrease 6.25%	Current Single Discount Rate Assumption 7.25%	1% Increase 8.25%
Paid Service	\$1,589,854,306	\$1,067,691,687	\$645,142,062
Volunteer Service	82,334,276	55,547,130	34,110,800
Total	\$1,672,188,582	\$1,123,238,817	\$679,252,862

Summary of Population Statistics

	<u>Paid Service</u>	<u>Volunteer Service</u>
Inactive Plan Members or Beneficiaries Currently Receiving Benefits (Including DROP)	4,498	4,053
Inactive Plan Members Entitled to But Not Yet Receiving Benefits #	7,024	7,744
Active Plan Members	<u>6,648</u>	<u>7,251</u>
Total Plan Members	18,170	19,048

These counts include 1,919 and 2,887 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, 2022 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 2023 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 2022 was \$1,592.

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, 3.00% of the member's final average pay.
- B. **Paid Service Also Covered by Social Security.** For each year of such service, 2.00% 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 9.5% 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 3.5% 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 10 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, 2022 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 2023 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, 3.00% of the member's final average pay.
- **Paid Service After Adoption of Benefit Program 2.** For each year of such service, 3.34% 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, 2.00% 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, 3.00% 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, 2022 of LOPFI Coverage for
VOLUNTEER SERVICE
Benefits and Conditions Evaluated and/or Considered
(Section references are to Arkansas Code of 1987, including
amendments from 2023 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 2022 was \$1,592.

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, 2022 valuations was \$8.09 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, 2022 valuations was \$13.10 monthly.

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



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

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

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

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

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

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

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

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

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

SECTION F

SUMMARY OF ACTUARIAL ASSUMPTIONS AND METHODS

Summary of Assumptions Used for LOPFI GASB Accounting Reports

The actuarial assumptions used in the calculation of the Total Pension Liabilities are shown in this section of the report. The assumptions are established by the Board after consulting with the actuary as outlined in A.C.A. 24-10-205(a)(1) with the exception of the economic assumptions. The economic assumptions for purposes of the GASB Accounting reports were selected by the actuary based on the results of an experience study covering the period from January 1, 2017 through December 31, 2020.

ECONOMIC ASSUMPTIONS

The investment return rate used in this report was 7.25% 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 3.0% wage inflation assumption, the 7.25% investment return rate translates to an assumed real rate of return of 4.25%.

Price inflation was assumed to be 2.25% 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 3.0% recognizes wage inflation.

Total active member payroll is assumed to increase 3.0% 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 Pub-2010 Amount-Weighted General Below Median Income Healthy Retiree tables set forward one year for males and two years for females and adjusted for mortality improvements using fully generational MP-2020 scales for males and females. The disability post-retirement mortality tables used were the Pub-2010, Amount-Weighted, General, Disabled Retiree benefit weighted generational mortality tables for males and females. The death-in-service mortality tables used were the Pub-2010 Amount-Weighted General Below Median Income Employee benefit weighted generational mortality tables for males and females. Fifty percent of deaths-in-service were assumed to be duty related. The tables were adjusted for fully generational mortality improvements using Scale MP-2020. 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 \$8.09 effective July 1, 2023 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 \$13.10 effective July 1, 2023 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 Pub-2010 Amount-Weighted General Below Median Income Healthy Retiree Generational Mortality Tables and 7.25% Interest

Sample Attained Ages	Probability of Dying		Value at Retirement		Future Life Expectancy (Years)*					
	Next Year*		\$1.00 Monthly for Life		2022		2027		2032	
	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women
35	0.111%	0.051%	\$ 159.49	\$ 163.01	46.73	50.81	47.32	51.28	47.92	51.75
40	0.137%	0.066%	155.03	159.60	41.43	45.48	42.00	45.95	42.60	46.42
45	0.246%	0.164%	148.86	154.90	36.20	40.21	36.74	40.66	37.32	41.13
50	0.710%	0.412%	142.24	149.86	31.44	35.32	31.94	35.76	32.49	36.21
55	0.905%	0.499%	135.32	143.81	27.09	30.61	27.58	31.04	28.09	31.46
60	1.161%	0.616%	126.68	135.71	22.89	25.98	23.34	26.37	23.80	26.77
65	1.441%	0.823%	115.64	124.93	18.81	21.43	19.19	21.77	19.60	22.14
70	2.152%	1.320%	101.93	111.28	14.93	17.09	15.23	17.38	15.58	17.70
75	3.473%	2.323%	86.19	94.96	11.41	13.09	11.65	13.34	11.92	13.60
80	5.962%	4.293%	69.42	76.90	8.36	9.57	8.55	9.76	8.76	9.97

* Life expectancies in future years are determined by the fully generational MP-2020 projection scale.

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

Schedule A-2 Probabilities of Disability Retirement

Paid Service Members

Sample Ages	Percent Becoming Disabled within Next Year	
	Non-Duty	Duty
20	0.10 %	0.13 %
25	0.10	0.13
30	0.12	0.16
35	0.17	0.22
40	0.26	0.34
45	0.40	0.52
50	0.68	0.89
55	1.18	1.55
60	1.77	2.32

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

Volunteer Service Members

Sample Ages	Percent Becoming Disabled within Next Year	
	Non-Duty	Duty
20	0.03 %	0.00 %
25	0.05	0.00
30	0.10	0.01
35	0.15	0.01
40	0.22	0.01
45	0.28	0.01
50	0.35	0.02
55	0.42	0.02
60	0.47	0.03

Schedule A-3

Probabilities of Retirement for Members Eligible to Retire

Paid Service Members

Retirement Ages	Percents of Active Members Retiring within Next Year		Years of Service	Percents of Active Members Retiring within Next Year
	Early	Normal		
45	4 %			
46	4			
47	5			
48	5			
49	5			
50	6			
51	6			
52	6			
53	7			
54	7			
55		30 %	28	30 %
56		30	29	20
57		25	30	15
58		25	31	15
59		25	32	15
60		25	33	25
61		25	34	100
62		25		
63		25		
64		25		
65		50		
66		60		
67		70		
68		80		
69		90		
70+		100		

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

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

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

Schedule A-3

Probabilities of Retirement for Members Eligible to Retire (Concluded)

Volunteer Service Members

Retirement Ages	Percents of Active Members Retiring within Next Year	
	Early	Normal
Under 50		15 %
50-54	2.5 %	15
55-59		15
60-64		10
65-69		15
70-74		15
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	18.50 %
	1	15.50
	2	13.00
	3	11.50
	4	11.00
25	5 & Over	10.17
30		8.55
35		6.56
40		5.23
45		4.18
50		3.33
55		0.95
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	10.50
30		10.50
35		10.50
40		10.50
45		10.50
50		10.50
55		10.50
60		10.50

Schedule A-5

Pay Increase Assumptions for an Individual Paid Service Member

Pay Increase Assumptions for an Individual Member			
Years of Service	Merit and Seniority	Base (Economic)	Increase Next Year
1	15.00%	3.00%	18.00%
2	9.00%	3.00%	12.00%
3	4.00%	3.00%	7.00%
4	3.50%	3.00%	6.50%
5	2.50%	3.00%	5.50%
6	2.00%	3.00%	5.00%
7	2.00%	3.00%	5.00%
8	2.00%	3.00%	5.00%
9	1.50%	3.00%	4.50%
10	1.50%	3.00%	4.50%
11	1.00%	3.00%	4.00%
12	1.00%	3.00%	4.00%
13	0.50%	3.00%	3.50%
14	0.50%	3.00%	3.50%
15	0.50%	3.00%	3.50%
16	0.50%	3.00%	3.50%
17	0.50%	3.00%	3.50%
18	0.50%	3.00%	3.50%
19	0.50%	3.00%	3.50%
20+	0.50%	3.00%	3.50%

SECTION G

CALCULATION OF THE SINGLE DISCOUNT RATE

Calculation of the Single Discount Rate

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

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

For the purpose of this valuation, the expected rate of return on pension plan investments is 7.25%; the municipal bond rate is 4.05%; and the resulting SDR is 7.25%.

The tables in this section provide background for the development of the SDR.

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 SDR. 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, 2023
(Years 1-50)

Year	Projected Payroll for Current Employees	Projected Contributions from Current Employees	Projected Service Cost and Expense Contributions	Projected UAL Contributions	Projected Total Contributions
0	\$ 414,280,752				
1	400,339,564	\$ 30,445,893	\$ 35,318,281	\$ 63,622,338	\$ 129,386,512
2	364,633,651	27,704,604	33,949,857	66,070,712	127,725,174
3	337,740,478	25,650,254	32,652,717	69,897,958	128,200,929
4	314,916,532	23,879,501	31,320,552	72,203,860	127,403,913
5	293,463,111	22,205,604	30,109,336	74,424,938	126,739,878
6	275,415,332	20,800,856	28,795,870	76,680,115	126,276,840
7	257,972,617	19,448,550	27,507,613	78,981,957	125,938,120
8	241,446,328	18,159,523	26,248,277	81,351,795	125,759,595
9	225,838,132	16,945,169	25,023,432	83,792,666	125,761,267
10	210,428,836	15,751,134	23,774,493	86,306,772	125,832,399
11	195,467,435	14,595,348	22,549,130	88,896,086	126,040,564
12	181,509,462	13,529,345	21,391,805	91,562,968	126,484,118
13	168,410,254	12,532,919	20,285,692	94,309,857	127,128,468
14	156,062,791	11,591,507	19,223,151	97,139,153	127,953,811
15	144,195,838	10,684,106	18,190,468	100,053,327	128,927,902
16	132,820,917	9,810,001	17,203,664	103,054,927	130,068,593
17	122,008,337	8,982,797	16,258,505	106,146,575	131,387,878
18	111,509,584	8,187,960	15,320,935	109,330,972	132,839,867
19	101,105,394	7,412,369	14,371,619	112,610,902	134,394,890
20	90,876,027	6,656,997	13,418,197	115,989,229	136,064,423
21	80,983,962	5,927,227	12,492,801	119,468,905	137,888,934
22	71,475,457	5,227,722	11,610,849	123,052,973	139,891,543
23	62,405,698	4,557,483	10,772,598	126,744,562	142,074,642
24	53,620,199	3,905,262	9,971,751	130,546,899	144,423,912
25	45,152,129	3,276,987	9,215,813	134,463,306	146,956,106
26	37,212,926	2,690,729	8,524,021	138,497,205	149,711,955
27	29,848,857	2,156,459	7,892,712	142,652,121	152,701,292
28	22,965,456	1,660,539	7,316,702	-	8,977,241
29	17,200,061	1,241,764	6,696,653	-	7,938,416
30	12,805,113	921,123	6,188,542	-	7,109,665
31	9,164,453	652,216	5,743,132	-	6,395,348
32	5,982,687	421,130	5,332,318	-	5,753,448
33	3,223,571	226,987	4,949,754	-	5,176,741
34	995,596	70,666	4,607,004	-	4,677,670
35	-	-	4,365,738	-	4,365,738
36	-	-	4,208,038	-	4,208,038
37	-	-	4,047,012	-	4,047,012
38	-	-	3,883,282	-	3,883,282
39	-	-	3,717,703	-	3,717,703
40	-	-	3,551,162	-	3,551,162
41	-	-	3,384,344	-	3,384,344
42	-	-	3,217,797	-	3,217,797
43	-	-	3,052,056	-	3,052,056
44	-	-	2,887,682	-	2,887,682
45	-	-	2,725,168	-	2,725,168
46	-	-	2,564,852	-	2,564,852
47	-	-	2,407,015	-	2,407,015
48	-	-	2,251,928	-	2,251,928
49	-	-	2,099,905	-	2,099,905
50	-	-	1,951,308	-	1,951,308



Paid Service
Single Discount Rate Development
Projection of Contributions Beginning January 1, 2023
(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	\$ -	\$ -	\$ 1,806,492	\$ -	\$ 1,806,492
52	-	-	1,665,813	-	1,665,813
53	-	-	1,529,617	-	1,529,617
54	-	-	1,398,243	-	1,398,243
55	-	-	1,272,019	-	1,272,019
56	-	-	1,151,262	-	1,151,262
57	-	-	1,036,274	-	1,036,274
58	-	-	927,332	-	927,332
59	-	-	824,688	-	824,688
60	-	-	728,556	-	728,556
61	-	-	639,105	-	639,105
62	-	-	556,452	-	556,452
63	-	-	480,653	-	480,653
64	-	-	411,697	-	411,697
65	-	-	349,506	-	349,506
66	-	-	293,926	-	293,926
67	-	-	244,736	-	244,736
68	-	-	201,651	-	201,651
69	-	-	164,322	-	164,322
70	-	-	132,353	-	132,353
71	-	-	105,306	-	105,306
72	-	-	82,714	-	82,714
73	-	-	64,097	-	64,097
74	-	-	48,971	-	48,971
75	-	-	36,862	-	36,862
76	-	-	27,319	-	27,319
77	-	-	19,919	-	19,919
78	-	-	14,278	-	14,278
79	-	-	10,056	-	10,056
80	-	-	6,953	-	6,953
81	-	-	4,719	-	4,719
82	-	-	3,141	-	3,141
83	-	-	2,050	-	2,050
84	-	-	1,312	-	1,312
85	-	-	824	-	824
86	-	-	507	-	507
87	-	-	307	-	307
88	-	-	182	-	182
89	-	-	106	-	106
90	-	-	61	-	61
91	-	-	35	-	35
92	-	-	19	-	19
93	-	-	10	-	10
94	-	-	6	-	6
95	-	-	3	-	3
96	-	-	1	-	1
97	-	-	1	-	1
98	-	-	-	-	-
99	-	-	-	-	-
100	-	-	-	-	-

Paid Service
Single Discount Rate Development
Projection of Plan Fiduciary Net Position Beginning January 1, 2023
(Years 1-50)

Year	Projected Beginning Plan Net Position	Projected Total Contributions	Projected Benefit Payments	Projected Administrative Expenses	Projected Investment Earnings at 7.25%	Projected Ending Plan Net Position
	(a)	(b)	(c)	(d)	(e)	(f)=(a)+(b)-(c)-(d)+(e)
1	\$ 2,399,022,786	\$ 129,386,512	\$ 154,183,286	\$ 2,399,023	\$ 172,960,553	\$ 2,544,787,542
2	2,544,787,542	127,725,174	162,387,367	2,544,788	183,171,942	2,690,752,502
3	2,690,752,502	128,200,929	175,922,379	2,690,753	193,284,088	2,833,624,387
4	2,833,624,387	127,403,913	190,120,757	2,833,624	203,103,138	2,971,177,058
5	2,971,177,058	126,739,878	188,596,673	2,971,177	213,101,439	3,119,450,525
6	3,119,450,525	126,276,840	202,467,686	3,119,451	223,335,467	3,263,475,694
7	3,263,475,694	125,938,120	216,773,648	3,263,476	233,250,580	3,402,627,271
8	3,402,627,271	125,759,595	230,078,470	3,402,627	242,853,894	3,537,759,663
9	3,537,759,663	125,761,267	242,970,450	3,537,760	252,187,082	3,669,199,802
10	3,669,199,802	125,832,399	256,502,155	3,669,200	261,232,402	3,796,093,248
11	3,796,093,248	126,040,564	270,724,664	3,796,093	269,928,526	3,917,541,582
12	3,917,541,582	126,484,118	284,317,105	3,917,542	278,260,897	4,034,051,949
13	4,034,051,949	127,128,468	297,515,333	4,034,052	286,256,633	4,145,887,665
14	4,145,887,665	127,953,811	310,621,052	4,145,888	293,923,364	4,252,997,900
15	4,252,997,900	128,927,902	323,422,176	4,252,998	301,263,813	4,355,514,441
16	4,355,514,441	130,068,593	335,908,806	4,355,514	308,288,517	4,453,607,230
17	4,453,607,230	131,387,878	348,423,042	4,453,607	314,998,034	4,547,116,492
18	4,547,116,492	132,839,867	360,475,242	4,547,116	321,396,590	4,636,330,592
19	4,636,330,592	134,394,890	373,310,567	4,636,331	327,459,678	4,720,238,262
20	4,720,238,262	136,064,423	385,041,142	4,720,238	333,181,664	4,799,722,970
21	4,799,722,970	137,888,934	396,389,696	4,799,723	338,602,269	4,875,024,754
22	4,875,024,754	139,891,543	407,748,736	4,875,025	343,725,730	4,946,018,265
23	4,946,018,265	142,074,642	418,694,421	4,946,018	348,558,145	5,013,010,613
24	5,013,010,613	144,423,912	429,134,722	5,013,011	353,124,536	5,076,411,328
25	5,076,411,328	146,956,106	438,797,972	5,076,411	357,464,852	5,136,957,902
26	5,136,957,902	149,711,955	447,396,739	5,136,958	361,644,222	5,195,780,382
27	5,195,780,382	152,701,292	455,238,336	5,195,780	365,733,940	5,253,781,497
28	5,253,781,497	8,977,241	462,214,871	5,253,781	364,569,639	5,159,859,726
29	5,159,859,726	7,938,416	467,114,855	5,159,860	357,552,140	5,053,075,568
30	5,053,075,568	7,109,665	470,277,651	5,053,076	349,671,930	4,934,526,436
31	4,934,526,436	6,395,348	471,282,961	4,934,526	341,020,095	4,805,724,391
32	4,805,724,391	5,753,448	471,103,413	4,805,724	331,670,067	4,667,238,769
33	4,667,238,769	5,176,741	469,338,080	4,667,239	321,677,125	4,520,087,316
34	4,520,087,316	4,677,670	465,634,544	4,520,087	311,128,015	4,365,738,370
35	4,365,738,370	4,365,738	457,907,496	4,365,738	300,207,309	4,208,038,183
36	4,208,038,183	4,208,038	450,078,912	4,208,038	289,052,866	4,047,012,137
37	4,047,012,137	4,047,012	441,417,002	4,047,012	277,686,978	3,883,282,114
38	3,883,282,114	3,883,282	431,739,930	3,883,282	266,161,208	3,717,703,392
39	3,717,703,392	3,717,703	421,078,259	3,717,703	254,536,474	3,551,161,607
40	3,551,161,607	3,551,162	409,685,258	3,551,162	242,867,965	3,384,344,315
41	3,384,344,315	3,384,344	397,746,652	3,384,344	231,198,914	3,217,796,576
42	3,217,796,576	3,217,797	385,307,917	3,217,797	219,567,218	3,052,055,877
43	3,052,055,877	3,052,056	372,385,044	3,052,056	208,011,275	2,887,682,108
44	2,887,682,108	2,887,682	359,082,166	2,887,682	196,567,969	2,725,167,912
45	2,725,167,912	2,725,168	345,582,450	2,725,168	185,266,492	2,564,851,954
46	2,564,851,954	2,564,852	331,965,235	2,564,852	174,128,573	2,407,015,292
47	2,407,015,292	2,407,015	318,260,584	2,407,015	163,173,516	2,251,928,224
48	2,251,928,224	2,251,928	304,444,951	2,251,928	152,421,758	2,099,905,031
49	2,099,905,031	2,099,905	290,494,270	2,099,905	141,896,941	1,951,307,702
50	1,951,307,702	1,951,308	276,439,864	1,951,308	131,624,193	1,806,492,031



Paid Service
Single Discount Rate Development
Projection of Plan Fiduciary Net Position Beginning January 1, 2023
(Years 51-100)

Year	Projected Beginning Plan Net Position	Projected Total Contributions	Projected Benefit Payments	Projected Administrative Expenses	Projected Investment Earnings at 7.25%	Projected Ending Plan Net Position
	(a)	(b)	(c)	(d)	(e)	(f)=(a)+(b)-(c)-(d)+(e)
51	\$ 1,806,492,031	\$ 1,806,492	\$ 262,307,466	\$ 1,806,492	\$ 121,628,393	\$ 1,665,812,958
52	1,665,812,958	1,665,813	248,130,005	1,665,813	111,934,101	1,529,617,054
53	1,529,617,054	1,529,617	233,939,702	1,529,617	102,565,296	1,398,242,648
54	1,398,242,648	1,398,243	219,769,206	1,398,243	93,545,345	1,272,018,787
55	1,272,018,787	1,272,019	205,653,279	1,272,019	84,896,864	1,151,262,373
56	1,151,262,373	1,151,262	191,629,904	1,151,262	76,641,478	1,036,273,947
57	1,036,273,947	1,036,274	177,740,939	1,036,274	68,799,483	927,332,491
58	927,332,491	927,332	164,033,461	927,332	61,389,429	824,688,459
59	824,688,459	824,688	150,560,047	824,688	54,427,603	728,556,015
60	728,556,015	728,556	137,378,583	728,556	47,927,469	639,104,901
61	639,104,901	639,105	124,552,222	639,105	41,899,083	556,451,762
62	556,451,762	556,452	112,147,637	556,452	36,348,530	480,652,655
63	480,652,655	480,653	100,232,733	480,653	31,277,453	411,697,374
64	411,697,374	411,697	88,874,478	411,697	26,682,728	349,505,623
65	349,505,623	349,506	78,136,181	349,506	22,556,278	293,925,720
66	293,925,720	293,926	68,074,469	293,926	18,885,091	244,736,343
67	244,736,343	244,736	58,737,076	244,736	15,651,419	201,650,686
68	201,650,686	201,651	50,161,612	201,651	12,833,131	164,322,205
69	164,322,205	164,322	42,373,221	164,322	10,404,205	132,353,189
70	132,353,189	132,353	35,382,860	132,353	8,335,419	105,305,748
71	105,305,748	105,306	29,187,011	105,306	6,595,149	82,713,886
72	82,713,886	82,714	23,767,551	82,714	5,150,257	64,096,593
73	64,096,593	64,097	19,093,007	64,097	3,966,991	48,970,577
74	48,970,577	48,971	15,120,267	48,971	3,011,847	36,862,157
75	36,862,157	36,862	11,795,760	36,862	2,252,391	27,318,789
76	27,318,789	27,319	9,058,002	27,319	1,658,005	19,918,791
77	19,918,791	19,919	6,840,963	19,919	1,200,466	14,278,294
78	14,278,294	14,278	5,077,013	14,278	854,355	10,055,635
79	10,055,635	10,056	3,699,499	10,056	597,273	6,953,410
80	6,953,410	6,953	2,644,766	6,953	409,927	4,718,570
81	4,718,570	4,719	1,853,696	4,719	276,076	3,140,950
82	3,140,950	3,141	1,272,999	3,141	182,380	2,050,331
83	2,050,331	2,050	856,129	2,050	118,157	1,312,359
84	1,312,359	1,312	563,683	1,312	75,070	823,746
85	823,746	824	363,304	824	46,782	507,224
86	507,224	507	229,245	507	28,609	306,589
87	306,589	307	141,700	307	17,181	182,070
88	182,070	182	85,893	182	10,141	106,318
89	106,318	106	51,128	106	5,887	61,078
90	61,078	61	29,925	61	3,362	34,515
91	34,515	35	17,233	35	1,889	19,170
92	19,170	19	9,764	19	1,042	10,449
93	10,449	10	5,439	10	564	5,574
94	5,574	6	2,977	6	298	2,896
95	2,896	3	1,597	3	153	1,452
96	1,452	1	831	1	76	696
97	696	1	416	1	36	316
98	316	-	201	-	16	131
99	131	-	93	-	6	44
100	44	-	46	-	2	-



Paid Service
Single Discount Rate Development
Present Values of Projected Benefits Beginning January 1, 2023
(Years 1-50)

Year	Projected Plan Net Position	Projected Benefit Payments	Funded Portion of Projected Benefit Payments	Unfunded Portion of Projected Benefit Payments	Present Value of Funded Benefit Payments using Expected Return Rate (v)	Present Value of Unfunded Benefit Payments using Municipal Bond Rate (vf)	Present Value of All Benefit Payments using Single Discount Rate (SDR)
(a)	(b)	(c)	(d)	(e)	(f)=(d)*v ^{(a)-.5}	(g)=(e)*vf ^{(a)-.5}	(h)=(c)/(1+SDR) ^{(a)-.5}
1	\$ 2,399,022,786	\$ 154,183,286	\$ 154,183,286	\$ -	\$ 148,880,784	\$ -	\$ 148,880,784
2	2,544,787,542	162,387,367	162,387,367	-	146,203,002	-	146,203,002
3	2,690,752,502	175,922,379	175,922,379	-	147,682,093	-	147,682,093
4	2,833,624,387	190,120,757	190,120,757	-	148,812,352	-	148,812,352
5	2,971,177,058	188,596,673	188,596,673	-	137,640,478	-	137,640,478
6	3,119,450,525	202,467,686	202,467,686	-	137,775,046	-	137,775,046
7	3,263,475,694	216,773,648	216,773,648	-	137,538,420	-	137,538,420
8	3,402,627,271	230,078,470	230,078,470	-	136,111,940	-	136,111,940
9	3,537,759,663	242,970,450	242,970,450	-	134,022,094	-	134,022,094
10	3,669,199,802	256,502,155	256,502,155	-	131,921,828	-	131,921,828
11	3,796,093,248	270,724,664	270,724,664	-	129,824,352	-	129,824,352
12	3,917,541,582	284,317,105	284,317,105	-	127,125,896	-	127,125,896
13	4,034,051,949	297,515,333	297,515,333	-	124,034,669	-	124,034,669
14	4,145,887,665	310,621,052	310,621,052	-	120,744,491	-	120,744,491
15	4,252,997,900	323,422,176	323,422,176	-	117,221,947	-	117,221,947
16	4,355,514,441	335,908,806	335,908,806	-	113,517,607	-	113,517,607
17	4,453,607,230	348,423,042	348,423,042	-	109,787,123	-	109,787,123
18	4,547,116,492	360,475,242	360,475,242	-	105,906,515	-	105,906,515
19	4,636,330,592	373,310,567	373,310,567	-	102,263,398	-	102,263,398
20	4,720,238,262	385,041,142	385,041,142	-	98,346,695	-	98,346,695
21	4,799,722,970	396,389,696	396,389,696	-	94,401,238	-	94,401,238
22	4,875,024,754	407,748,736	407,748,736	-	90,542,119	-	90,542,119
23	4,946,018,265	418,694,421	418,694,421	-	86,687,785	-	86,687,785
24	5,013,010,613	429,134,722	429,134,722	-	82,843,242	-	82,843,242
25	5,076,411,328	438,797,972	438,797,972	-	78,982,475	-	78,982,475
26	5,136,957,902	447,396,739	447,396,739	-	75,086,462	-	75,086,462
27	5,195,780,382	455,238,336	455,238,336	-	71,237,776	-	71,237,776
28	5,253,781,497	462,214,871	462,214,871	-	67,440,090	-	67,440,090
29	5,159,859,726	467,114,855	467,114,855	-	63,547,812	-	63,547,812
30	5,053,075,568	470,277,651	470,277,651	-	59,653,230	-	59,653,230
31	4,934,526,436	471,282,961	471,282,961	-	55,739,628	-	55,739,628
32	4,805,724,391	471,103,413	471,103,413	-	51,951,881	-	51,951,881
33	4,667,238,769	469,338,080	469,338,080	-	48,258,466	-	48,258,466
34	4,520,087,316	465,634,544	465,634,544	-	44,641,175	-	44,641,175
35	4,365,738,370	457,907,496	457,907,496	-	40,932,745	-	40,932,745
36	4,208,038,183	450,078,912	450,078,912	-	37,513,232	-	37,513,232
37	4,047,012,137	441,417,002	441,417,002	-	34,304,222	-	34,304,222
38	3,883,282,114	431,739,930	431,739,930	-	31,284,083	-	31,284,083
39	3,717,703,392	421,078,259	421,078,259	-	28,448,982	-	28,448,982
40	3,551,161,607	409,685,258	409,685,258	-	25,808,155	-	25,808,155
41	3,384,344,315	397,746,652	397,746,652	-	23,362,314	-	23,362,314
42	3,217,796,576	385,307,917	385,307,917	-	21,101,822	-	21,101,822
43	3,052,055,877	372,385,044	372,385,044	-	19,015,465	-	19,015,465
44	2,887,682,108	359,082,166	359,082,166	-	17,096,659	-	17,096,659
45	2,725,167,912	345,582,450	345,582,450	-	15,341,640	-	15,341,640
46	2,564,851,954	331,965,235	331,965,235	-	13,740,907	-	13,740,907
47	2,407,015,292	318,260,584	318,260,584	-	12,283,111	-	12,283,111
48	2,251,928,224	304,444,951	304,444,951	-	10,955,621	-	10,955,621
49	2,099,905,031	290,494,270	290,494,270	-	9,746,944	-	9,746,944
50	1,951,307,702	276,439,864	276,439,864	-	8,648,370	-	8,648,370



Paid Service

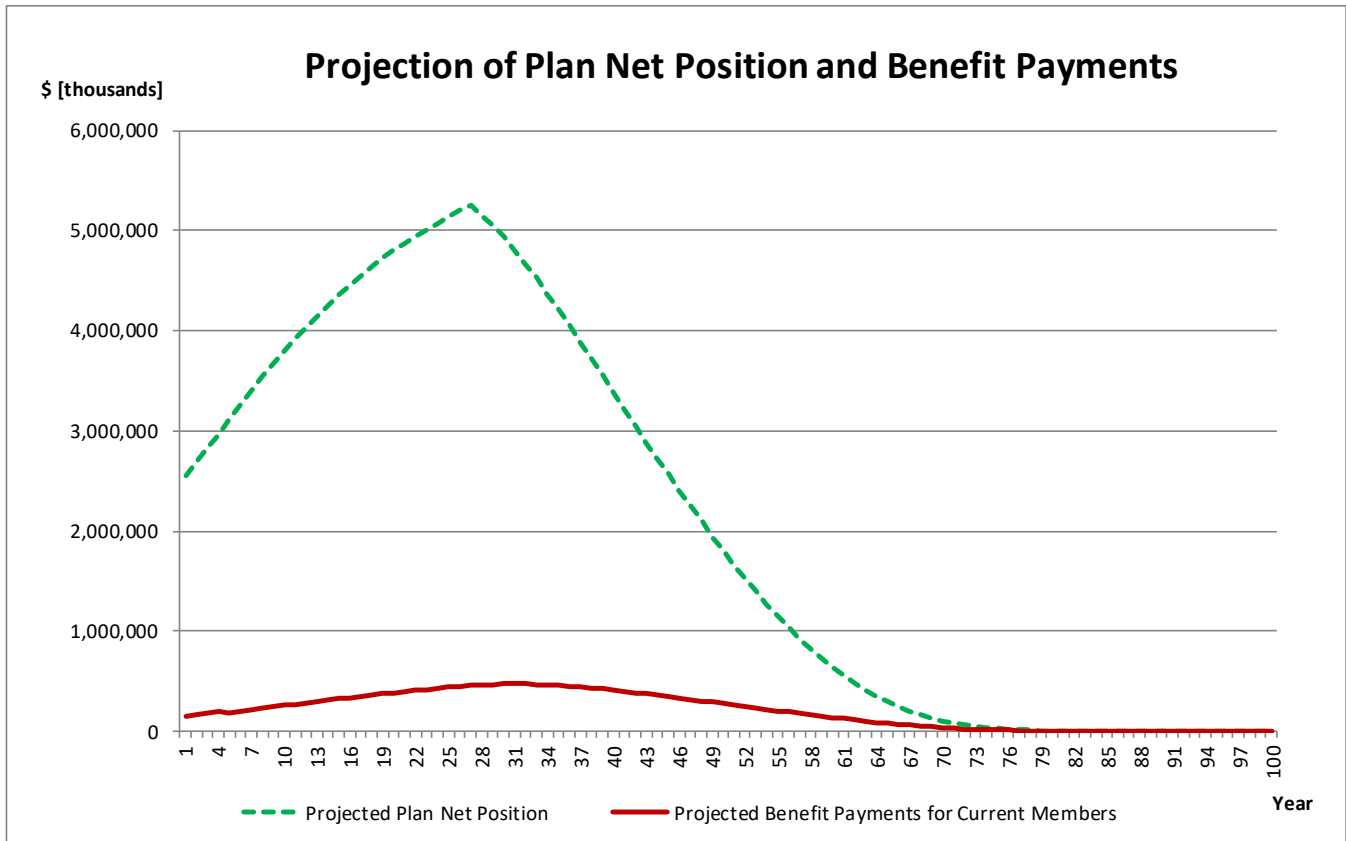
Single Discount Rate Development

Present Values of Projected Benefits Beginning January 1, 2023 (Years 51-100)

Year	Projected Beginning Plan Net Position	Projected Benefit Payments	Funded Portion of Projected Benefit Payments	Unfunded Portion of Projected Benefit Payments	Present Value of Funded Benefit Payments using Expected Return Rate (v)	Present Value of Unfunded Benefit Payments using Municipal Bond Rate (vf)	Present Value of All Benefit Payments using Single Discount Rate (SDR)	
(a)	(b)	(c)	(d)	(e)	(f)=(d)*v^(a)-.5	(g)=(e)*vf^(a)-.5	(h)=(c)/(1+SDR)^(a)-.5	
51	\$ 1,806,492,031	\$ 262,307,466	\$ 262,307,466	\$ -	\$ 7,651,507	\$ -	\$ 7,651,507	
52	1,665,812,958	248,130,005	248,130,005	-	6,748,672	-	6,748,672	
53	1,529,617,054	233,939,702	233,939,702	-	5,932,608	-	5,932,608	
54	1,398,242,648	219,769,206	219,769,206	-	5,196,504	-	5,196,504	
55	1,272,018,787	205,653,279	205,653,279	-	4,534,013	-	4,534,013	
56	1,151,262,373	191,629,904	191,629,904	-	3,939,246	-	3,939,246	
57	1,036,273,947	177,740,939	177,740,939	-	3,406,748	-	3,406,748	
58	927,332,491	164,033,461	164,033,461	-	2,931,485	-	2,931,485	
59	824,688,459	150,560,047	150,560,047	-	2,508,809	-	2,508,809	
60	728,556,015	137,378,583	137,378,583	-	2,134,419	-	2,134,419	
61	639,104,901	124,552,222	124,552,222	-	1,804,325	-	1,804,325	
62	556,451,762	112,147,637	112,147,637	-	1,514,803	-	1,514,803	
63	480,652,655	100,232,733	100,232,733	-	1,262,346	-	1,262,346	
64	411,697,374	88,874,478	88,874,478	-	1,043,635	-	1,043,635	
65	349,505,623	78,136,181	78,136,181	-	855,512	-	855,512	
66	293,925,720	68,074,469	68,074,469	-	694,962	-	694,962	
67	244,736,343	58,737,076	58,737,076	-	559,103	-	559,103	
68	201,650,686	50,161,612	50,161,612	-	445,198	-	445,198	
69	164,322,205	42,373,221	42,373,221	-	350,652	-	350,652	
70	132,353,189	35,382,860	35,382,860	-	273,011	-	273,011	
71	105,305,748	29,187,011	29,187,011	-	209,981	-	209,981	
72	82,713,886	23,767,551	23,767,551	-	159,433	-	159,433	
73	64,096,593	19,093,007	19,093,007	-	119,418	-	119,418	
74	48,970,577	15,120,267	15,120,267	-	88,178	-	88,178	
75	36,862,157	11,795,760	11,795,760	-	64,140	-	64,140	
76	27,318,789	9,058,002	9,058,002	-	45,924	-	45,924	
77	19,918,791	6,840,963	6,840,963	-	32,339	-	32,339	
78	14,278,294	5,077,013	5,077,013	-	22,378	-	22,378	
79	10,055,635	3,699,499	3,699,499	-	15,204	-	15,204	
80	6,953,410	2,644,766	2,644,766	-	10,134	-	10,134	
81	4,718,570	1,853,696	1,853,696	-	6,623	-	6,623	
82	3,140,950	1,272,999	1,272,999	-	4,241	-	4,241	
83	2,050,331	856,129	856,129	-	2,659	-	2,659	
84	1,312,359	563,683	563,683	-	1,633	-	1,633	
85	823,746	363,304	363,304	-	981	-	981	
86	507,224	229,245	229,245	-	577	-	577	
87	306,589	141,700	141,700	-	333	-	333	
88	182,070	85,893	85,893	-	188	-	188	
89	106,318	51,128	51,128	-	104	-	104	
90	61,078	29,925	29,925	-	57	-	57	
91	34,515	17,233	17,233	-	31	-	31	
92	19,170	9,764	9,764	-	16	-	16	
93	10,449	5,439	5,439	-	8	-	8	
94	5,574	2,977	2,977	-	4	-	4	
95	2,896	1,597	1,597	-	2	-	2	
96	1,452	831	831	-	1	-	1	
97	696	416	416	-	0	-	0	
98	316	201	201	-	0	-	0	
99	131	93	93	-	0	-	0	
100	44	46	46	-	0	-	0	
Totals	\$	3,930,530,523	\$	-	\$	3,930,530,523	\$	3,930,530,523



Paid Service



Volunteer Service
Single Discount Rate Development
Projection of Contributions Beginning January 1, 2023
(Years 1-50)

Year	Projected Number of Current Employees	Projected Contributions from Current Employees	Projected Service Cost and Expense Contributions	Projected UAL Contributions	Projected Total Contributions
0	7,251				
1	6,363	\$ -	\$ 2,375,704	\$ 2,917,222	\$ 5,292,927
2	5,663	-	2,114,159	2,982,860	5,097,018
3	5,072	-	1,902,686	6,556,166	8,458,851
4	4,564	-	1,726,783	6,878,989	8,605,772
5	4,119	-	1,577,750	7,221,786	8,799,536
6	3,712	-	1,441,794	7,585,927	9,027,721
7	3,346	-	1,322,774	3,333,876	4,656,650
8	3,012	-	1,210,847	3,408,888	4,619,735
9	2,705	-	1,109,224	3,485,588	4,594,812
10	2,426	-	1,020,181	3,564,014	4,584,195
11	2,177	-	934,886	3,644,204	4,579,090
12	1,952	-	862,245	3,726,199	4,588,444
13	1,744	-	794,835	3,810,038	4,604,873
14	1,559	-	733,689	3,895,764	4,629,453
15	1,390	-	678,764	3,983,419	4,662,182
16	1,237	-	628,045	4,073,046	4,701,091
17	1,098	-	581,694	4,164,689	4,746,383
18	975	-	542,008	4,258,395	4,800,403
19	864	-	508,852	4,354,209	4,863,061
20	766	-	474,493	4,452,178	4,926,671
21	676	-	445,703	4,552,352	4,998,055
22	595	-	420,625	4,654,780	5,075,405
23	520	-	396,937	4,759,513	5,156,449
24	454	-	377,734	4,866,602	5,244,336
25	393	-	359,398	4,976,100	5,335,499
26	340	-	345,695	5,088,063	5,433,757
27	293	-	330,420	5,202,544	5,532,964
28	250	-	319,852	-	319,852
29	214	-	300,062	-	300,062
30	182	-	286,544	-	286,544
31	156	-	271,322	-	271,322
32	132	-	258,284	-	258,284
33	112	-	246,114	-	246,114
34	94	-	234,428	-	234,428
35	79	-	222,282	-	222,282
36	66	-	211,564	-	211,564
37	55	-	200,417	-	200,417
38	45	-	190,250	-	190,250
39	37	-	179,849	-	179,849
40	31	-	171,205	-	171,205
41	25	-	162,061	-	162,061
42	20	-	153,137	-	153,137
43	15	-	144,426	-	144,426
44	12	-	135,010	-	135,010
45	9	-	126,037	-	126,037
46	7	-	117,841	-	117,841
47	5	-	110,072	-	110,072
48	4	-	102,657	-	102,657
49	3	-	96,190	-	96,190
50	2	-	88,480	-	88,480



Volunteer Service
Single Discount Rate Development
Projection of Contributions Beginning January 1, 2023
(Years 51-100)

Year	Projected Number of Current Employees	Projected Contributions from Current Employees	Projected Service Cost and Expense Contributions	Projected UAL Contributions	Projected Total Contributions
51	1	\$ -	\$ 81,211	\$ -	\$ 81,211
52	1	-	74,662	-	74,662
53	-	-	68,407	-	68,407
54	-	-	62,414	-	62,414
55	-	-	56,693	-	56,693
56	-	-	51,255	-	51,255
57	-	-	46,110	-	46,110
58	-	-	41,267	-	41,267
59	-	-	36,730	-	36,730
60	-	-	32,503	-	32,503
61	-	-	28,587	-	28,587
62	-	-	24,981	-	24,981
63	-	-	21,681	-	21,681
64	-	-	18,682	-	18,682
65	-	-	15,975	-	15,975
66	-	-	13,550	-	13,550
67	-	-	11,395	-	11,395
68	-	-	9,496	-	9,496
69	-	-	7,838	-	7,838
70	-	-	6,403	-	6,403
71	-	-	5,176	-	5,176
72	-	-	4,136	-	4,136
73	-	-	3,266	-	3,266
74	-	-	2,546	-	2,546
75	-	-	1,959	-	1,959
76	-	-	1,486	-	1,486
77	-	-	1,110	-	1,110
78	-	-	817	-	817
79	-	-	591	-	591
80	-	-	421	-	421
81	-	-	294	-	294
82	-	-	202	-	202
83	-	-	137	-	137
84	-	-	90	-	90
85	-	-	59	-	59
86	-	-	38	-	38
87	-	-	24	-	24
88	-	-	15	-	15
89	-	-	9	-	9
90	-	-	6	-	6
91	-	-	3	-	3
92	-	-	2	-	2
93	-	-	1	-	1
94	-	-	1	-	1
95	-	-	-	-	-
96	-	-	-	-	-
97	-	-	-	-	-
98	-	-	-	-	-
99	-	-	-	-	-
100	-	-	-	-	-

Volunteer Service Single Discount Rate Development Projection of Plan Fiduciary Net Position Beginning January 1, 2023 (Years 1-50)

Year	Projected Beginning Plan Net Position	Projected Total Contributions	Projected Benefit Payments	Projected Administrative Expenses	Projected Investment Earnings at 7.25%	Projected Ending Plan Net Position
	(a)	(b)	(c)	(d)	(e)	(f)=(a)+(b)-(c)-(d)+(e)
1	\$ 108,749,164	\$ 5,292,927	\$ 5,877,511	\$ 108,749	\$ 7,859,621	\$ 115,915,452
2	115,915,452	5,097,018	6,485,415	115,915	8,350,293	122,761,433
3	122,761,433	8,458,851	7,076,885	122,761	8,945,051	132,965,690
4	132,965,690	8,605,772	7,696,019	132,966	9,667,678	143,410,156
5	143,410,156	8,799,536	8,341,618	143,410	10,408,438	154,133,101
6	154,133,101	9,027,721	8,970,279	154,133	11,171,206	165,207,616
7	165,207,616	4,656,650	9,641,271	165,208	11,794,137	171,851,925
8	171,851,925	4,619,735	10,323,704	171,852	12,249,993	178,226,097
9	178,226,097	4,594,812	11,017,830	178,226	12,686,284	184,311,137
10	184,311,137	4,584,195	11,728,112	184,311	13,101,557	190,084,465
11	190,084,465	4,579,090	12,432,147	190,084	13,494,661	195,535,985
12	195,535,985	4,588,444	13,117,292	195,536	13,865,633	200,677,234
13	200,677,234	4,604,873	13,779,675	200,677	14,215,185	205,516,940
14	205,516,940	4,629,453	14,447,320	205,517	14,542,988	210,036,543
15	210,036,543	4,662,182	15,120,150	210,037	14,847,700	214,216,240
16	214,216,240	4,701,091	15,779,123	214,216	15,128,495	218,052,487
17	218,052,487	4,746,383	16,454,137	218,052	15,384,059	221,510,740
18	221,510,740	4,800,403	17,069,861	221,511	15,614,653	224,634,423
19	224,634,423	4,863,061	17,670,715	224,634	15,821,841	227,423,976
20	227,423,976	4,926,671	18,213,443	227,424	16,006,920	229,916,700
21	229,916,700	4,998,055	18,755,930	229,917	16,170,775	232,099,683
22	232,099,683	5,075,405	19,273,414	232,100	16,313,288	233,982,863
23	233,982,863	5,156,449	19,729,717	233,983	16,436,386	235,611,999
24	235,611,999	5,244,336	20,119,282	235,612	16,543,696	237,045,136
25	237,045,136	5,335,499	20,454,496	237,045	16,638,855	238,327,950
26	238,327,950	5,433,757	20,753,798	238,328	16,724,653	239,494,234
27	239,494,234	5,532,964	21,005,136	239,494	16,803,749	240,586,316
28	240,586,316	319,852	21,218,323	240,586	16,689,624	236,136,884
29	236,136,884	300,062	21,368,585	236,137	16,361,142	231,193,367
30	231,193,367	286,544	21,439,236	231,193	15,999,916	225,809,398
31	225,809,398	271,322	21,464,534	225,809	15,608,327	219,998,704
32	219,998,704	258,284	21,432,994	219,999	15,187,917	213,791,913
33	213,791,913	246,114	21,318,094	213,792	14,741,805	207,247,945
34	207,247,945	234,428	21,142,411	207,248	14,273,441	200,406,155
35	200,406,155	222,282	20,911,764	200,406	13,785,437	193,301,705
36	193,301,705	211,564	20,624,112	193,302	13,280,481	185,976,335
37	185,976,335	200,417	20,287,015	185,976	12,761,261	178,465,022
38	178,465,022	190,250	19,894,078	178,465	12,230,591	170,813,319
39	170,813,319	179,849	19,450,695	170,813	11,691,536	163,063,196
40	163,063,196	171,205	18,959,668	163,063	11,147,109	155,258,778
41	155,258,778	162,061	18,430,012	155,259	10,600,105	147,435,674
42	147,435,674	153,137	17,866,628	147,436	10,052,956	139,627,703
43	139,627,703	144,426	17,266,437	139,628	9,508,222	131,874,285
44	131,874,285	135,010	16,641,656	131,874	8,968,292	124,204,057
45	124,204,057	126,037	16,001,353	124,204	8,434,959	116,639,496
46	116,639,496	117,841	15,347,818	116,639	7,909,782	109,202,662
47	109,202,662	110,072	14,682,726	109,203	7,394,287	101,915,092
48	101,915,092	102,657	14,008,313	101,915	6,889,954	94,797,475
49	94,797,475	96,190	13,326,775	94,797	6,398,223	87,870,317
50	87,870,317	88,480	12,640,390	87,870	5,920,423	81,150,960



Volunteer Service Single Discount Rate Development Projection of Plan Fiduciary Net Position Beginning January 1, 2023 (Years 51-100)

Year	Projected Beginning Plan Net Position	Projected Total Contributions	Projected Benefit Payments	Projected Administrative Expenses	Projected Investment Earnings at 7.25%	Projected Ending Plan Net Position
	(a)	(b)	(c)	(d)	(e)	(f)=(a)+(b)-(c)-(d)+(e)
51	\$ 81,150,960	\$ 81,211	\$ 11,951,352	\$ 81,151	\$ 5,457,790	\$ 74,657,459
52	74,657,459	74,662	11,262,216	74,657	5,011,554	68,406,801
53	68,406,801	68,407	10,575,520	68,407	4,582,838	62,414,119
54	62,414,119	62,414	9,893,842	62,414	4,172,647	56,692,924
55	56,692,924	56,693	9,219,767	56,693	3,781,868	51,255,025
56	51,255,025	51,255	8,556,002	51,255	3,411,261	46,110,284
57	46,110,284	46,110	7,905,193	46,110	3,061,446	41,266,537
58	41,266,537	41,267	7,269,930	41,267	2,732,900	36,729,507
59	36,729,507	36,730	6,652,881	36,730	2,425,942	32,502,568
60	32,502,568	32,503	6,056,560	32,503	2,140,727	28,586,735
61	28,586,735	28,587	5,483,244	28,587	1,877,248	24,980,740
62	24,980,740	24,981	4,935,071	24,981	1,635,337	21,681,006
63	21,681,006	21,681	4,414,024	21,681	1,414,664	18,681,646
64	18,681,646	18,682	3,921,821	18,682	1,214,741	15,974,565
65	15,974,565	15,975	3,459,915	15,975	1,034,929	13,549,579
66	13,549,579	13,550	3,029,456	13,550	874,448	11,394,571
67	11,394,571	11,395	2,631,269	11,395	732,392	9,495,695
68	9,495,695	9,496	2,265,878	9,496	607,737	7,837,554
69	7,837,554	7,838	1,933,453	7,838	499,361	6,403,462
70	6,403,462	6,403	1,633,772	6,403	406,063	5,175,753
71	5,175,753	5,176	1,366,251	5,176	326,582	4,136,084
72	4,136,084	4,136	1,129,950	4,136	259,622	3,265,756
73	3,265,756	3,266	923,582	3,266	203,873	2,546,047
74	2,546,047	2,546	745,525	2,546	158,036	1,958,558
75	1,958,558	1,959	593,859	1,959	120,845	1,485,544
76	1,485,544	1,486	466,434	1,486	91,090	1,110,199
77	1,110,199	1,110	360,929	1,110	67,635	816,905
78	816,905	817	274,925	817	49,434	591,414
79	591,414	591	205,966	591	35,542	420,990
80	420,990	421	151,627	421	25,121	294,485
81	294,485	294	109,593	294	17,447	202,339
82	202,339	202	77,712	202	11,902	136,529
83	136,529	137	54,031	137	7,974	90,472
84	90,472	90	36,821	90	5,248	58,898
85	58,898	59	24,592	59	3,394	37,700
86	37,700	38	16,103	38	2,160	23,758
87	23,758	24	10,345	24	1,354	14,766
88	14,766	15	6,531	15	838	9,073
89	9,073	9	4,061	9	513	5,525
90	5,525	6	2,495	6	312	3,342
91	3,342	3	1,519	3	188	2,012
92	2,012	2	920	2	113	1,204
93	1,204	1	556	1	68	716
94	716	1	335	1	40	420
95	420	-	201	-	23	242
96	242	-	120	-	13	135
97	135	-	71	-	7	72
98	72	-	41	-	4	35
99	35	-	23	-	2	13
100	13	-	14	-	-	-



Volunteer Service

Single Discount Rate Development

Present Values of Projected Benefits Beginning January 1, 2023 (Years 1-50)

Year	Projected Beginning Plan Net Position	Projected Benefit Payments	Funded Portion of Projected Benefit Payments	Unfunded Portion of Projected Benefit Payments	Present Value of Funded Benefit Payments using Expected Return Rate (v)	Present Value of Unfunded Benefit Payments using Municipal Bond Rate (vf)	Present Value of All Benefit Payments using Single Discount Rate (SDR)
(a)	(b)	(c)	(d)	(e)	(f)=(d)*v ^{(a)-.5}	(g)=(e)*vf ^{(a)-.5}	(h)=(c)/(1+SDR) ^{(a)-.5}
1	\$ 108,749,164	\$ 5,877,511	\$ 5,877,511	\$ -	\$ 5,675,378	\$ -	\$ 5,675,378
2	115,915,452	6,485,415	6,485,415	-	5,839,045	-	5,839,045
3	122,761,433	7,076,885	7,076,885	-	5,940,854	-	5,940,854
4	132,965,690	7,696,019	7,696,019	-	6,023,870	-	6,023,870
5	143,410,156	8,341,618	8,341,618	-	6,087,829	-	6,087,829
6	154,133,101	8,970,279	8,970,279	-	6,104,088	-	6,104,088
7	165,207,616	9,641,271	9,641,271	-	6,117,188	-	6,117,188
8	171,851,925	10,323,704	10,323,704	-	6,107,392	-	6,107,392
9	178,226,097	11,017,830	11,017,830	-	6,077,417	-	6,077,417
10	184,311,137	11,728,112	11,728,112	-	6,031,895	-	6,031,895
11	190,084,465	12,432,147	12,432,147	-	5,961,760	-	5,961,760
12	195,535,985	13,117,292	13,117,292	-	5,865,097	-	5,865,097
13	200,677,234	13,779,675	13,779,675	-	5,744,771	-	5,744,771
14	205,516,940	14,447,320	14,447,320	-	5,615,956	-	5,615,956
15	210,036,543	15,120,150	15,120,150	-	5,480,185	-	5,480,185
16	214,216,240	15,779,123	15,779,123	-	5,332,424	-	5,332,424
17	218,052,487	16,454,137	16,454,137	-	5,184,653	-	5,184,653
18	221,510,740	17,069,861	17,069,861	-	5,015,073	-	5,015,073
19	224,634,423	17,670,715	17,670,715	-	4,840,654	-	4,840,654
20	227,423,976	18,213,443	18,213,443	-	4,652,053	-	4,652,053
21	229,916,700	18,755,930	18,755,930	-	4,466,773	-	4,466,773
22	232,099,683	19,273,414	19,273,414	-	4,279,733	-	4,279,733
23	233,982,863	19,729,717	19,729,717	-	4,084,901	-	4,084,901
24	235,611,999	20,119,282	20,119,282	-	3,883,970	-	3,883,970
25	237,045,136	20,454,496	20,454,496	-	3,681,755	-	3,681,755
26	238,327,950	20,753,798	20,753,798	-	3,483,104	-	3,483,104
27	239,494,234	21,005,136	21,005,136	-	3,286,980	-	3,286,980
28	240,586,316	21,218,323	21,218,323	-	3,095,888	-	3,095,888
29	236,136,884	21,368,585	21,368,585	-	2,907,051	-	2,907,051
30	231,193,367	21,439,236	21,439,236	-	2,719,499	-	2,719,499
31	225,809,398	21,464,534	21,464,534	-	2,538,656	-	2,538,656
32	219,998,704	21,432,994	21,432,994	-	2,363,567	-	2,363,567
33	213,791,913	21,318,094	21,318,094	-	2,191,978	-	2,191,978
34	207,247,945	21,142,411	21,142,411	-	2,026,959	-	2,026,959
35	200,406,155	20,911,764	20,911,764	-	1,869,321	-	1,869,321
36	193,301,705	20,624,112	20,624,112	-	1,718,981	-	1,718,981
37	185,976,335	20,287,015	20,287,015	-	1,576,582	-	1,576,582
38	178,465,022	19,894,078	19,894,078	-	1,441,535	-	1,441,535
39	170,813,319	19,450,695	19,450,695	-	1,314,132	-	1,314,132
40	163,063,196	18,959,668	18,959,668	-	1,194,366	-	1,194,366
41	155,258,778	18,430,012	18,430,012	-	1,082,518	-	1,082,518
42	147,435,674	17,866,628	17,866,628	-	978,486	-	978,486
43	139,627,703	17,266,437	17,266,437	-	881,693	-	881,693
44	131,874,285	16,641,656	16,641,656	-	792,344	-	792,344
45	124,204,057	16,001,353	16,001,353	-	710,357	-	710,357
46	116,639,496	15,347,818	15,347,818	-	635,286	-	635,286
47	109,202,662	14,682,726	14,682,726	-	566,673	-	566,673
48	101,915,092	14,008,313	14,008,313	-	504,097	-	504,097
49	94,797,475	13,326,775	13,326,775	-	447,153	-	447,153
50	87,870,317	12,640,390	12,640,390	-	395,452	-	395,452



Volunteer Service

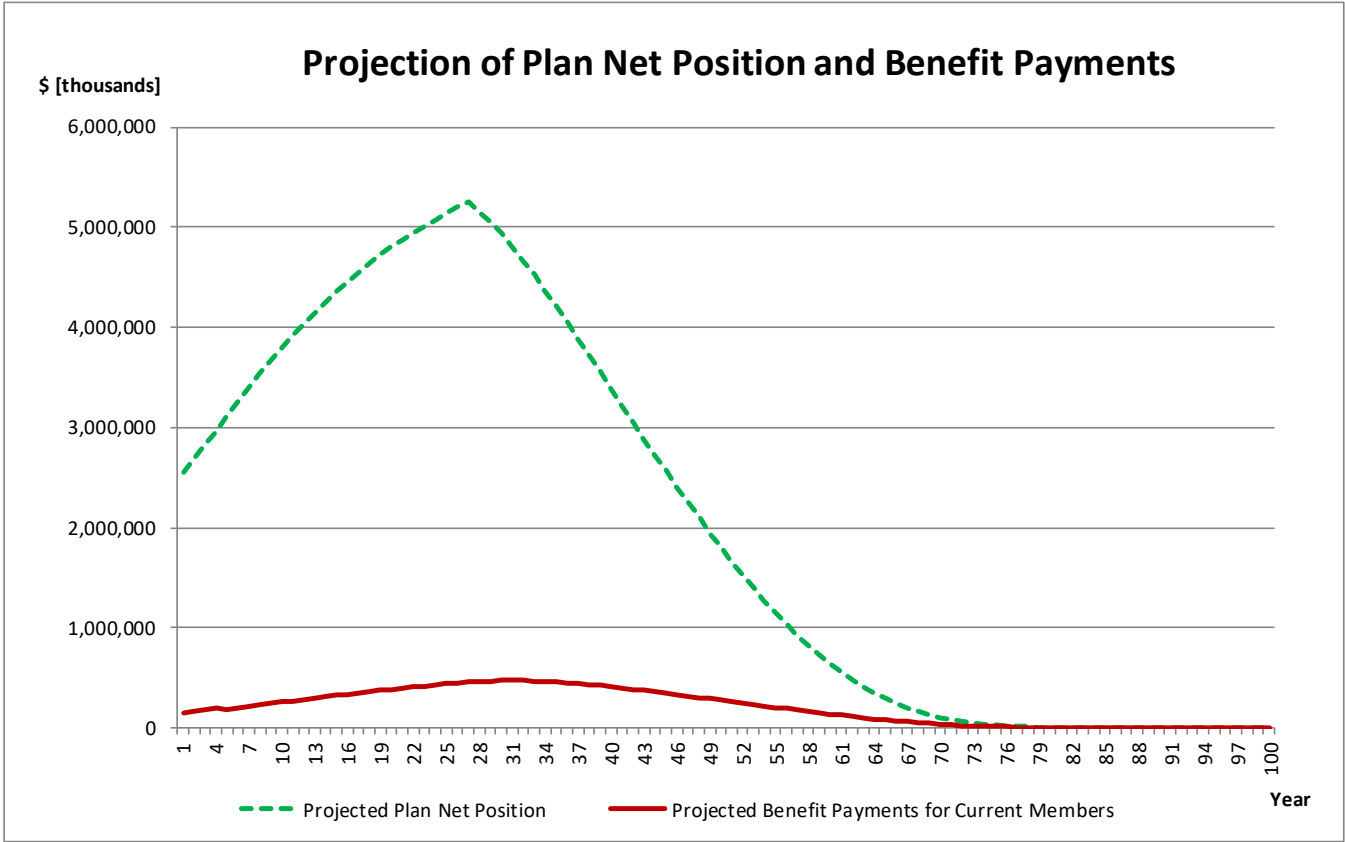
Single Discount Rate Development

Present Values of Projected Benefits Beginning January 1, 2023 (Years 51-100)

Year	Projected Plan Net Position	Projected Benefit Payments	Funded Portion of Projected Benefit Payments	Unfunded Portion of Projected Benefit Payments	Present Value of Funded Benefit Payments using Expected Return Rate (v)	Present Value of Unfunded Benefit Payments using Municipal Bond Rate (vf)	Present Value of All Benefit Payments using Single Discount Rate (SDR)
(a)	(b)	(c)	(d)	(e)	(f)=(d)*v^(a)-.5	(g)=(e)*vf^(a)-.5	(h)=(c)/(1+SDR)^(a)-.5
51	\$ 81,150,960	\$ 11,951,352	\$ 11,951,352	\$ -	\$ 348,621	\$ -	\$ 348,621
52	74,657,459	11,262,216	11,262,216	-	306,311	-	306,311
53	68,406,801	10,575,520	10,575,520	-	268,191	-	268,191
54	62,414,119	9,893,842	9,893,842	-	233,943	-	233,943
55	56,692,924	9,219,767	9,219,767	-	203,267	-	203,267
56	51,255,025	8,556,002	8,556,002	-	175,882	-	175,882
57	46,110,284	7,905,193	7,905,193	-	151,518	-	151,518
58	41,266,537	7,269,930	7,269,930	-	129,923	-	129,923
59	36,729,507	6,652,881	6,652,881	-	110,858	-	110,858
60	32,502,568	6,056,560	6,056,560	-	94,099	-	94,099
61	28,586,735	5,483,244	5,483,244	-	79,433	-	79,433
62	24,980,740	4,935,071	4,935,071	-	66,659	-	66,659
63	21,681,006	4,414,024	4,414,024	-	55,591	-	55,591
64	18,681,646	3,921,821	3,921,821	-	46,053	-	46,053
65	15,974,565	3,459,915	3,459,915	-	37,883	-	37,883
66	13,549,579	3,029,456	3,029,456	-	30,927	-	30,927
67	11,394,571	2,631,269	2,631,269	-	25,046	-	25,046
68	9,495,695	2,265,878	2,265,878	-	20,110	-	20,110
69	7,837,554	1,933,453	1,933,453	-	16,000	-	16,000
70	6,403,462	1,633,772	1,633,772	-	12,606	-	12,606
71	5,175,753	1,366,251	1,366,251	-	9,829	-	9,829
72	4,136,084	1,129,950	1,129,950	-	7,580	-	7,580
73	3,265,756	923,582	923,582	-	5,777	-	5,777
74	2,546,047	745,525	745,525	-	4,348	-	4,348
75	1,958,558	593,859	593,859	-	3,229	-	3,229
76	1,485,544	466,434	466,434	-	2,365	-	2,365
77	1,110,199	360,929	360,929	-	1,706	-	1,706
78	816,905	274,925	274,925	-	1,212	-	1,212
79	591,414	205,966	205,966	-	846	-	846
80	420,990	151,627	151,627	-	581	-	581
81	294,485	109,593	109,593	-	392	-	392
82	202,339	77,712	77,712	-	259	-	259
83	136,529	54,031	54,031	-	168	-	168
84	90,472	36,821	36,821	-	107	-	107
85	58,898	24,592	24,592	-	66	-	66
86	37,700	16,103	16,103	-	41	-	41
87	23,758	10,345	10,345	-	24	-	24
88	14,766	6,531	6,531	-	14	-	14
89	9,073	4,061	4,061	-	8	-	8
90	5,525	2,495	2,495	-	5	-	5
91	3,342	1,519	1,519	-	3	-	3
92	2,012	920	920	-	2	-	2
93	1,204	556	556	-	1	-	1
94	716	335	335	-	-	-	-
95	420	201	201	-	-	-	-
96	242	120	120	-	-	-	-
97	135	71	71	-	-	-	-
98	72	41	41	-	-	-	-
99	35	23	23	-	-	-	-
100	13	14	14	-	-	-	-
Totals	\$	177,268,855	\$	-	\$	177,268,855	\$



Volunteer Service



SECTION H

GLOSSARY OF TERMS

Glossary of Terms

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

Glossary of Terms

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

Glossary of Terms

Entry Age Actuarial Cost Method (EAN)

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

Fiduciary Net Position

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

GASB

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

Long-Term Expected Rate of Return

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

Money-Weighted Rate of Return

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

Multiple-Employer Defined Benefit Pension Plan

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

Municipal Bond Rate

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

Net Pension Liability (NPL)

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

Non-Employer Contribution Entities

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

Normal Cost

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

Glossary of Terms

Other Postemployment Benefits (OPEB)

All postemployment benefits other than retirement income (such as death benefits, life insurance, disability, and long-term care) that are provided separately from a pension plan, as well as postemployment health care benefits regardless of the manner in which they are provided. Other 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 5, 2023

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,
Gabriel, Roeder, Smith & Company

A handwritten signature in black ink that reads "Heidi G. Barry". The signature is written in a cursive, flowing style.

Heidi G. Barry, ASA, FCA, MAAA

HGB:sc
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, 2022, are complete and accurate based on the accumulation of census data reported by participating employers for the period from January 1, 2022 to December 31, 2022. 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, 2022, properly reflect current benefit provisions in effect as of December 31, 2022, 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, 2022, 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, 2022 to December 31, 2022.

FORVIS,LLP

Little Rock, Arkansas
May 18, 2023

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

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

December 31, 2022



Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
December 31, 2022

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 30

 Schedule of Pension Amounts by Employer – Volunteer 38

**Notes to the Schedules of Employer Allocations
and Schedules of Pension Amounts by Employer..... 53**



111 Center Street, Suite 1600 / Little Rock, AR 72201

P 501.372.1040 / F 501.372.1250

forvis.com

Independent Auditor's Report

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

Report on the Audit of the Schedules of Employer Allocations and Pension Amounts by Employer

Opinions

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, 2022, 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, 2022, and the related notes.

In our opinion, the schedules referred to above presents 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, 2022, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Schedules" section of our report. We are required to be independent of the System and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management 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, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Schedules

Our objectives are to obtain reasonable assurance about whether the schedules as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the schedules.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the schedules, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the schedules of employer allocations and specified column totals included in the schedules of pension amounts by employer.
- Obtain an understanding of internal control relevant to the audit 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 System's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the schedules.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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, 2022, and our report thereon, dated April 14, 2023, 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.

FORVIS,LLP

Little Rock, Arkansas
May 18, 2023

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Paid
December 31, 2022

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
70 West Fire Protection District Fire	\$ 20,342	0.02098%
Alexander Fire	86,975	0.08969%
Alexander Police	95,898	0.09889%
Alzheimer Police	11,352	0.01171%
Altus Police	6,660	0.00687%
Amity Police	11,760	0.01213%
Arkadelphia Fire	128,182	0.13218%
Ash Flat Fire	40,200	0.04145%
Ash Flat Police	45,233	0.04664%
Ashdown Fire	8,741	0.00901%
Ashdown Police	125,872	0.12980%
Atkins Police	88,787	0.09156%
Augusta Police	65,303	0.06734%
Austin Police	36,110	0.03724%
Bald Knob Police	73,754	0.07605%
Barling Fire	61,259	0.06317%
Barling Police	109,484	0.11290%
Batesville Fire	135,293	0.13951%
Batesville Police	221,395	0.22830%
Bauxite Police	17,257	0.01780%
Bay Police	52,763	0.05441%
Beaver Lake Fire	124,653	0.12854%
Beebe Fire	34,108	0.03517%
Bella Vista Fire	988,100	1.01891%
Bella Vista Police	617,363	0.63662%
Benton Fire	974,188	1.00457%
Benton Police	962,964	0.99299%
Bentonville Fire	1,753,354	1.80803%
Bentonville Police	1,403,423	1.44719%
Berryville Police	176,677	0.18219%
Bethel Heights Fire	-	0.00000%
Bethel Heights Police	-	0.00000%
Black Rock Police	7,234	0.00746%
Blytheville Fire	278,427	0.28711%
Blytheville Police	367,394	0.37885%
Bono Police	45,030	0.04643%
Bradford Police	24,306	0.02506%
Bradley Police	6,815	0.00703%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Paid
December 31, 2022

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Brinkley Fire	\$ 9,686	0.00999%
Brinkley Police	61,548	0.06347%
Brookland Police	95,354	0.09833%
Bryant Fire	601,003	0.61974%
Bryant Police	596,459	0.61506%
Buford Fire	10,684	0.01102%
Bull Shoals Fire	9,850	0.01016%
Bull Shoals Police	30,022	0.03096%
Cabot Fire	518,817	0.53500%
Cabot Police	595,108	0.61367%
Caddo Valley Fire	6,516	0.00672%
Caddo Valley Police	32,751	0.03377%
Camden Fire	329,550	0.33983%
Camden Police	194,775	0.20085%
Cammack Village Police	36,727	0.03787%
Caraway Police	25,833	0.02664%
Carlisle Police	46,809	0.04827%
Cave City Fire	6,743	0.00695%
Cave City Police	51,054	0.05265%
Cave Springs Police	142,009	0.14644%
Centerton Fire	340,599	0.35122%
Centerton Police	305,091	0.31461%
Central City Police	1,966	0.00203%
Cherokee Village Fire	76,904	0.07930%
Cherokee Village Police	58,304	0.06012%
Cherry Valley Police	8,813	0.00909%
Clarendon Police	33,397	0.03444%
Clarksville Police	198,101	0.20428%
Clinton Fire	7,391	0.00762%
Clinton Police	63,507	0.06549%
Coal Hill Police	7,440	0.00767%
Concord Police	-	0.00000%
Conway Fire	1,491,925	1.53845%
Conway Police	1,706,384	1.75960%
Corning Police	51,927	0.05355%
Cotter Police	24,247	0.02500%
Cotton Plant Fire	6,258	0.00645%
Cotton Plant Police	7,599	0.00784%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Paid
December 31, 2022

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Crossett Fire	\$ 242,162	0.24971%
Crossett Police	136,757	0.14102%
Dardanelle Police	149,977	0.15465%
De Queen Fire	46,568	0.04802%
De Queen Police	171,243	0.17658%
Decatur Police	90,479	0.09330%
Dermott Police	42,339	0.04366%
Des Arc Police	65,787	0.06784%
Devalls Bluff Police	6,091	0.00628%
DeWitt Police	78,492	0.08094%
Diamond City Police	13,970	0.01441%
Diaz Police	18,558	0.01914%
Dierks Police	38,876	0.04009%
Dover Police	58,392	0.06021%
Earle Police	20,410	0.02105%
East Camden Police	6,899	0.00711%
El Dorado Fire	532,559	0.54917%
El Dorado Police	434,784	0.44834%
Elkins Fire	17,226	0.01776%
Elkins Police	114,952	0.11854%
Elm Springs Police	59,564	0.06142%
Eureka Springs Fire	142,251	0.14669%
Eureka Springs Police	173,340	0.17875%
Evening Shade Police	5,301	0.00547%
Fairfield Bay Police	61,128	0.06303%
Farmington Fire	126,238	0.13017%
Farmington Police	226,070	0.23312%
Fayetteville Fire	2,365,648	2.43942%
Fayetteville Police	2,452,396	2.52887%
Flippin Fire	18,933	0.01952%
Flippin Police	61,741	0.06367%
Foreman Police	-	0.00000%
Forrest City Fire	272,434	0.28093%
Forrest City Police	309,792	0.31945%
Fort Smith Fire	2,425,004	2.50063%
Fort Smith Police	1,699,918	1.75293%
Friendship Police	2,328	0.00240%
Gassville Fire	11,036	0.01138%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Paid
December 31, 2022

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Gassville Police	\$ 42,289	0.04361%
Gentry Fire	8,889	0.00917%
Gentry Police	118,613	0.12231%
Gillett Police	7,520	0.00775%
Glenwood Police	36,248	0.03738%
Goshen Police	58,495	0.06032%
Gosnell Police	46,827	0.04829%
Gravel Ridge Fire Protection Dist.	24,543	0.02531%
Gravette Fire	65,779	0.06783%
Gravette Police	122,059	0.12587%
Green Forest Police	133,153	0.13731%
Greenbrier Fire	-	0.00000%
Greenbrier Police	95,658	0.09864%
Greenland Police	32,270	0.03328%
Greenwood Fire	17,965	0.01853%
Greenwood Police	249,756	0.25754%
Greers Ferry Police	35,049	0.03614%
Hackett Police	15,111	0.01558%
Hampton Police	25,723	0.02653%
Hardy Police	33,667	0.03472%
Harrisburg Police	57,357	0.05915%
Harrison Fire	385,882	0.39792%
Harrison Police	386,665	0.39872%
Hartford Police	8,902	0.00918%
Haskell Fire	4,607	0.00475%
Haskell Police	55,457	0.05719%
Heber Springs Fire	59,654	0.06151%
Heber Springs Police	171,499	0.17685%
Hector Police	8,030	0.00828%
Helena-West Helena Fire	252,165	0.26003%
Helena-West Helena Police	227,057	0.23414%
Hermitage Police	13,906	0.01434%
Highfill Police	45,420	0.04684%
Highland Fire	3,331	0.00343%
Highland Police	34,536	0.03561%
Holiday Island Fire	36,779	0.03793%
Holly Grove Police	6,018	0.00621%
Hope Fire	154,937	0.15977%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Paid
December 31, 2022

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Hot Springs Fire	\$ 1,322,079	1.36331%
Hot Springs Police	1,687,912	1.74055%
Hot Springs Village Fire	287,054	0.29601%
Hot Springs Village Police	226,224	0.23328%
Hoxie Fire	478	0.00049%
Hoxie Police	31,465	0.03245%
Hughes Police	20,087	0.02071%
Humphrey Police	4,202	0.00433%
Huntington Police	1,508	0.00156%
Huntsville Fire	11,509	0.01187%
Huntsville Police	95,381	0.09836%
Huttig Police	7,050	0.00727%
Jacksonville Fire	876,297	0.90362%
Jacksonville Police	670,976	0.69190%
Jasper Police	15,071	0.01554%
Johnson Area Fire Departm	-	0.00000%
Johnson Fire	62,551	0.06450%
Johnson Police	107,652	0.11101%
Jonesboro Fire	1,716,742	1.77028%
Jonesboro Police	2,030,412	2.09373%
Judsonia Police	47,871	0.04936%
Junction City Police	2,742	0.00283%
Kensett Police	40,402	0.04166%
Kibler Police	16,202	0.01671%
Lake City Police	42,874	0.04421%
Lake Hamilton Fire	-	0.00000%
Lake Hamilton Fire Protection District	4,489	0.00463%
Lake Village Police	63,827	0.06582%
Lakeview Police	17,414	0.01796%
Lamar Police	27,010	0.02785%
Lavaca Police	30,827	0.03179%
Leachville Police	47,084	0.04855%
Lepanto Police	17,683	0.01823%
Lewisville Police	21,775	0.02245%
Lincoln Fire	18,504	0.01908%
Lincoln Police	109,974	0.11340%
Little Flock Police	81,775	0.08433%
Little Rock Fire	7,895,758	8.14198%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Paid
December 31, 2022

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Little Rock Police	\$ 9,248,327	9.53673%
Lonoke Police	122,609	0.12643%
LOPFI Staff	192,676	0.19868%
Lowell Fire	384,106	0.39608%
Lowell Police	250,181	0.25798%
Luxora Police	11,448	0.01181%
Magnolia Fire	128,847	0.13287%
Magnolia Police	245,010	0.25265%
Malvern Fire	202,525	0.20884%
Malvern Police	232,368	0.23961%
Manila Fire	276	0.00028%
Manila Police	54,662	0.05637%
Mansfield Police	27,262	0.02811%
Marianna Fire	19,146	0.01974%
Marianna Police	100,609	0.10375%
Marion Fire	37,251	0.03841%
Marion Police	330,545	0.34085%
Marked Tree Police	62,273	0.06421%
Marmaduke Police	36,611	0.03775%
Marshall Police	21,390	0.02206%
Marvell Police	35,356	0.03646%
Maumelle Fire	552,962	0.57021%
Maumelle Police	497,930	0.51346%
Mayflower Fire	11,573	0.01193%
Mayflower Police	85,912	0.08859%
McCrary Police	46,071	0.04751%
McGehee Fire	107,416	0.11077%
McGehee Police	86,028	0.08871%
McRae Police	7,730	0.00797%
Mena Fire	35,733	0.03685%
Mineral Springs Police	27,451	0.02831%
Monette Police	44,532	0.04592%
Monticello Fire	111,628	0.11511%
Montrose Police	300	0.00031%
Morning Star FPA	7,642	0.00788%
Morrilton	10,466	0.01079%
Mountain Home Fire	369,147	0.38066%
Mountain Home Police	395,683	0.40802%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Paid
December 31, 2022

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Mountain Pine Police	\$ 28,040	0.02891%
Mountain View Police	84,115	0.08674%
Mountainburg Police	8,715	0.00899%
Mulberry Police	26,339	0.02716%
Murfreesboro Police	33,214	0.03425%
Nashville Fire	11,555	0.01192%
Newport Fire	209,167	0.21569%
Newport Police	195,205	0.20129%
Nob Hill Fire	14,589	0.01504%
North Little Rock Fire	2,630,131	2.71215%
North Little Rock Police	2,772,133	2.85858%
Northeast Lakeside Association Fire	9,330	0.00962%
Oak Grove Fire Protection Dist. #25	17,800	0.01836%
Ola Police	25,327	0.02612%
Oppelo Police	5,667	0.00584%
Osceola Fire	203,822	0.21018%
Osceola Police	283,153	0.29198%
Ozark Fire	14,506	0.01496%
Ozark Police	92,194	0.09507%
Pangburn Police	13,828	0.01426%
Paragould Fire	456,835	0.47108%
Paragould Police	590,414	0.60883%
Patterson Police	8,366	0.00863%
Pea Ridge	155,579	0.16043%
Pea Ridge Police	191,522	0.19749%
Perla Police	2,220	0.00229%
Perryville Police	53,281	0.05494%
Pine Bluff Fire	1,278,868	1.31875%
Pine Bluff Police	1,194,757	1.23201%
Plainview Police	2,748	0.00283%
Pleasant Plains Police	-	0.00000%
Pocahontas Fire	67,007	0.06910%
Pocahontas Police	167,957	0.17319%
Portland Police	9,389	0.00968%
Pottsville Police	65,772	0.06782%
Prairie Grove Fire	66,214	0.06828%
Prairie Grove Police	211,435	0.21803%
Pulaski Co Fire	441,561	0.45533%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Paid
December 31, 2022

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Ravenden Police	\$ 8,597	0.00887%
Rector Police	50,886	0.05247%
Redfield Police	67,026	0.06912%
Rison Police	37,008	0.03816%
Rockport Police	39,587	0.04082%
Rogers Fire	2,073,770	2.13844%
Rogers Police	1,611,388	1.66164%
Russellville Fire	726,997	0.74967%
Russellville Police	721,256	0.74375%
Salem Police	41,812	0.04312%
SAU Tech - Arkansas Fire Training Academy	6,828	0.00704%
Searcy Fire	575,061	0.59299%
Searcy Police	575,186	0.59312%
Shannon Hills Police	43,612	0.04497%
Sheridan Fire	-	0.00000%
Sherwood Police	997,012	1.02810%
Siloam Springs Fire	652,488	0.67284%
Siloam Springs Police	575,720	0.59367%
Smackover Police	89,039	0.09182%
Sparkman Police	6,744	0.00695%
Springdale Fire	2,489,764	2.56741%
Springdale Police	2,202,758	2.27145%
Stamps Police	21,437	0.02211%
Star City Police	53,003	0.05466%
Stephens Police	691	0.00071%
Strong Police	4,866	0.00502%
Stuttgart Fire	193,265	0.19929%
Stuttgart Police	288,249	0.29724%
Sulphur Police	27,997	0.02887%
Swifton Police	8,503	0.00877%
Texarkana Fire	872,004	0.89920%
Texarkana Police	1,048,010	1.08069%
Tontitown Fire	36,685	0.03783%
Tontitown Police	168,717	0.17398%
Town of Highfill Fire	5,772	0.00595%
Trumann Fire	61,931	0.06386%
Trumann Police	164,369	0.16949%
Tuckerman Police	42,689	0.04402%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Paid
December 31, 2022

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Tyronza Police	\$ 7,414	0.00765%
Van Buren Fire	640,195	0.66016%
Van Buren Police	525,841	0.54224%
Vilonia Fire	21,445	0.02211%
Vilonia Police	107,352	0.11070%
Waldo Police	3,219	0.00332%
Waldron Police	87,339	0.09006%
Walnut Ridge Fire	90,400	0.09322%
Walnut Ridge Police	77,176	0.07958%
Ward Fire	13,005	0.01341%
Ward Police	122,864	0.12670%
Warren Fire	39,216	0.04044%
Weiner Police	8,328	0.00859%
West Fork Fire	22,719	0.02343%
West Fork Police	61,578	0.06350%
West Memphis Fire	808,931	0.83416%
West Memphis Police	1,006,047	1.03742%
Wheatley Police	4,996	0.00515%
White Hall Police	196,223	0.20234%
Wilmot Police	11,057	0.01140%
Wilson Police	11,623	0.01199%
Wynne Fire	96,337	0.09934%
Wynne Police	197,260	0.20341%
	<u>\$ 96,975,856</u>	<u>100%</u>

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2022

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
101-Gamaliel FPD #5	\$ 12,844	0.24625%
70 West Fire Protection District Fire	12,744	0.24434%
Alexander Volunteer Fire	2,047	0.03925%
Alexander Volunteer Police	2,360	0.04525%
Allison Sylamore Volunteer Fire	2,100	0.04026%
Alma Volunteer Fire	19,110	0.36639%
Alpena Volunteer Fire	8,142	0.15610%
Alzheimer Volunteer Fire	2,832	0.05430%
Alzheimer Volunteer Police	-	0.00000%
Altus Volunteer Fire	5,216	0.10000%
Altus Volunteer Police	-	0.00000%
Amity Volunteer Fire	11,328	0.21719%
Amity Volunteer Police	708	0.01357%
Antioch Volunteer Fire	8,496	0.16289%
Appleton Rural Volunteer Fire	11,452	0.21956%
Arch Street FPD #16	8,750	0.16776%
Arkadelphia Volunteer Fire	7,770	0.14897%
Arkansas City Volunteer Fire	8,549	0.16391%
Ash Flat Volunteer Fire	9,735	0.18665%
Ash Flat Volunteer Police	3,575	0.06854%
Ashdown Volunteer Fire	15,511	0.29739%
Ashdown Volunteer Police	4,207	0.08066%
Atkins Volunteer Fire	16,449	0.31537%
Atkins Volunteer Police	2,832	0.05430%
Augusta Police	708	0.01357%
Augusta Volunteer Fire	8,573	0.16437%
Austin Volunteer Fire	12,496	0.23958%
Avoca Volunteer Fire	14,160	0.27148%
Bald Knob Volunteer Fire	15,517	0.29750%
Bald Knob Volunteer Police	-	0.00000%
Barling Volunteer Fire	11,995	0.22998%
Barling Volunteer Police	4,938	0.09467%
Barton-Lexa Fire Department, Inc.	31,187	0.59794%
Batesville Volunteer Fire	8,484	0.16266%
Batesville Volunteer Police	11,369	0.21797%
Bauxite Volunteer Fire	5,416	0.10384%
Bauxite Volunteer Police	2,053	0.03936%
Bay Village Volunteer Fire	1,416	0.02715%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2022

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Bay Volunteer Fire	\$ 12,744	0.24434%
Bay Volunteer Police	2,124	0.04072%
BDR FD#1	33,943	0.65078%
Bearden Volunteer Fire	6,372	0.12217%
Beaver Lake Volunteer Fire	17,334	0.33234%
Beaverfork Volunteer Fire	10,001	0.19175%
Bee Branch Volunteer Fire	7,080	0.13574%
Beebe Volunteer Fire	14,909	0.28584%
Bella Vista Police	673	0.01290%
Bella Vista Volunteer Fire	-	0.00000%
Belleville Volunteer Fire	7,894	0.15135%
Benton Volunteer Police	-	0.00000%
Bentonville Volunteer Fire	3,764	0.07217%
Bentonville Volunteer Police	1,451	0.02782%
Bergman Volunteer Fire Association	7,257	0.13914%
Berryville Volunteer Fire	11,393	0.21843%
Berryville Volunteer Police	708	0.01357%
Bethel Heights Volunteer Fire	-	0.00000%
Bethel Heights Volunteer Police	-	0.00000%
Bethesda Area Volunteer Fire	10,620	0.20361%
Big Creek Volunteer Fire	8,419	0.16141%
Bigelow Volunteer Fire	3,487	0.06685%
Bigger-Reyno Volunteer Fire	9,936	0.19050%
Biscoe Volunteer Fire	6,348	0.12171%
Bismarck Fire Pro Association	4,301	0.08246%
Black Rock Volunteer Police	71	0.00136%
Bonanza Volunteer Fire	14,868	0.28506%
Bono FID Volunteer Fire	13,712	0.26289%
Bono Volunteer Police	1,416	0.02715%
Booneville Volunteer Fire	9,883	0.18948%
Boston Mountain Volunteer Fire	9,062	0.17374%
Bradford Volunteer Fire	10,555	0.20237%
Bradford Volunteer Police	1,381	0.02648%
Bradley County Rural Volunteer Fire	5,646	0.10825%
Bradley Volunteer Fire	5,664	0.10859%
Bradley Volunteer Police	-	0.00000%
Brinkley Volunteer Fire	7,080	0.13574%
Brinkley Volunteer Police	1,416	0.02715%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2022

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Brookland Fire Protection District	\$ 15,411	0.29547%
Brookland Volunteer Police	2,803	0.05374%
Bruno Fire Protection District	6,372	0.12217%
Bryant Volunteer Police	9,192	0.17623%
Buena Vista Volunteer Fire	2,808	0.05384%
Buford Volunteer Fire	6,496	0.12455%
Bull Shoals Volunteer Fire	14,077	0.26989%
Bull Shoals Volunteer Police	767	0.01471%
Burnt Ridge Volunteer Fire	7,104	0.13620%
Butterfield Volunteer Fire	18,750	0.35949%
Cabot Volunteer Fire	785	0.01505%
Caddo Valley Volunteer Fire	12,591	0.24140%
Caddo Valley Volunteer Police	6,360	0.12194%
Cairo Volunteer Fire	4,956	0.09502%
Caldwell Volunteer Fire	12,880	0.24694%
Calico Rock Volunteer Fire	4,413	0.08461%
Calion Volunteer Fire	9,894	0.18969%
Calvert Township Volunteer Fire	5,617	0.10769%
Camden Volunteer Fire	2,124	0.04072%
Cammack Village Volunteer Police	1,416	0.02715%
Camp Volunteer Fire	7,086	0.13586%
Cane Creek Volunteer Fire	7,853	0.15056%
Capps-Batavia Volunteer Fire	15,547	0.29808%
Caraway Volunteer Fire	15,647	0.29999%
Carlisle Volunteer Fire	13,423	0.25735%
Carthage Volunteer Fire	2,761	0.05294%
Cash Volunteer Fire	7,841	0.15033%
Cave City Volunteer Fire	14,927	0.28619%
Cave City Volunteer Police	5,664	0.10859%
Cave Springs Volunteer Fire	11,381	0.21820%
Cave Springs Volunteer Police	738	0.01415%
Center Grove Volunteer Fire	7,033	0.13484%
Center Volunteer Fire	4,248	0.08145%
Centerton Volunteer Fire	4,986	0.09559%
Centerton Volunteer Police	4,230	0.08110%
Central City Volunteer Fire	1,416	0.02715%
Central City Volunteer Police	708	0.01357%
Chambersville Volunteer Fire	2,832	0.05430%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2022

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Charleston Volunteer Fire	\$ 12,691	0.24332%
Charlotte Volunteer Fire	7,033	0.13484%
Cherokee Village Volunteer Fire	2,124	0.04072%
Cherokee Village Volunteer Police	4,767	0.09140%
Cherry Hill Volunteer Fire	8,596	0.16481%
Cherry Valley Volunteer Fire	3,540	0.06787%
Cherry Valley Volunteer Police	673	0.01290%
Chickalah Volunteer Fire	2,176	0.04172%
Chidester Volunteer Fire	9,139	0.17522%
Chimes Volunteer Fire	8,349	0.16007%
Choctaw Volunteer Fire	12,691	0.24332%
Cincinnati Volunteer Fire	8,449	0.16199%
Blytheville Volunteer Fire	12	0.00023%
Gosnell Volunteer Police	708	0.01357%
Hot Springs Village Volunteer Police	12	0.00023%
Mineral Springs Volunteer Police	1,534	0.02941%
Sherwood Volunteer Police	41	0.00079%
Siloam Springs Volunteer Police	41	0.00079%
Clarendon Volunteer Police	714	0.01369%
Clarendon Volunteer Fire	9,765	0.18722%
Clarksville Volunteer Fire	16,933	0.32465%
Clarksville Volunteer Police	708	0.01357%
Clinton Volunteer Fire	14,219	0.27262%
Coal Hill Volunteer Fire	7,056	0.13528%
Coal Hill Volunteer Police	708	0.01357%
Collegeville Volunteer Fire	16,420	0.31481%
Colt Volunteer Fire	9,883	0.18948%
Compton Volunteer Fire Assoc	3,516	0.06741%
Conway County Volunteer Fire	109,333	2.09620%
Cooterneck Volunteer Fire	5,629	0.10792%
Cord Volunteer Fire	6,407	0.12284%
Corning Volunteer Fire	9,334	0.17896%
Cotter Volunteer Fire	9,180	0.17600%
Cotter Volunteer Police	-	0.00000%
Cotter/Gassville Rural Volunteer Fire	6,348	0.12171%
Cotton Plant Volunteer Fire	2,124	0.04072%
Cotton Plant Volunteer Police	-	0.00000%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2022

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Cottonwood Rural Fire Assoc	\$ 8,024	0.15384%
County Line Volunteer Fire Ass	7,056	0.13528%
Cove Rural Volunteer Fire	6,254	0.11991%
Crawfordsville Volunteer Fire	7,770	0.14897%
Crossett Volunteer Fire	708	0.01357%
Crossett Volunteer Police	708	0.01357%
Crow Mountain Fire Protection District	18,438	0.35350%
Crystal Fire Protection District	11,411	0.21878%
Curtis Rural Volunteer Fire	2,508	0.04808%
Dalton Volunteer Fire	9,912	0.19004%
Damascus Volunteer Fire	4,903	0.09400%
Danville Volunteer Fire	14,780	0.28337%
Dardanelle Volunteer Fire	10,644	0.20407%
Dardanelle Volunteer Police	1,416	0.02715%
De Queen Volunteer Fire	11,930	0.22873%
Deann Volunteer Fire	4,378	0.08394%
Decatur Volunteer Fire	8,655	0.16594%
Decatur Volunteer Police	5,617	0.10769%
Deer Volunteer Fire	7,015	0.13450%
Delaware Volunteer Fire	13,393	0.25678%
Dermott Volunteer Fire	11,328	0.21719%
Des Arc Volunteer Fire	12,620	0.24196%
Des Arc Volunteer Police	4,248	0.08145%
Desha Volunteer Fire	13,452	0.25791%
Devalls Bluff Volunteer Fire	9,877	0.18937%
Devalls Bluff Volunteer Police	-	0.00000%
DeWitt Volunteer Fire	15,511	0.29739%
Diaz Volunteer Fire	9,163	0.17568%
Diaz Volunteer Police	1,416	0.02715%
Dierks Volunteer Police	2,124	0.04072%
District 7 Crawford Co. Volunt	7,263	0.13925%
Dodd Mountain Volunteer Fire	4,956	0.09502%
Dover Volunteer Fire	8,490	0.16278%
Dover Volunteer Police	708	0.01357%
Dumas Volunteer Fire	14,089	0.27012%
Dyess Volunteer Fire	5,062	0.09705%
Earle Volunteer Fire	14,284	0.27386%
East Camden Volunteer Fire	7,930	0.15204%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2022

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
East End Fire Protection District	\$ 26,090	0.50021%
East Pulaski County Volunteer Fire	6,443	0.12353%
El Dorado Volunteer Police	-	0.00000%
Elaine Volunteer Fire	12,036	0.23076%
Elkins Volunteer Fire	15,576	0.29863%
Elkins Volunteer Police	2,124	0.04072%
Elm Springs Volunteer Police	7,682	0.14728%
Emmet Volunteer Fire	5,086	0.09751%
EMP Rural Fire Association	13,452	0.25791%
England Volunteer Fire	13,405	0.25701%
Etowah Volunteer Fire	7,051	0.13519%
Eudora Volunteer Fire	11,953	0.22917%
Eureka Springs Volunteer Fire	12,142	0.23279%
Eureka Springs Volunteer Police	6,272	0.12025%
Evansville Volunteer Fire	6,272	0.12025%
Evening Shade Police	2,124	0.04072%
Evening Shade Volunteer Fire	9,062	0.17374%
Faircrest Volunteer Fire	14,868	0.28506%
Fairfield Bay Volunteer Fire	22,509	0.43156%
Fairview Fire Protection District Volunteer Fire	7,080	0.13574%
Fairview Rural Fire District	5,782	0.11086%
Farmington Volunteer Fire	16,119	0.30904%
Farmington Volunteer Police	3,540	0.06787%
Fifty Six Volunteer Fire	4,248	0.08145%
Fire District #6 Crawford Co	2,956	0.05667%
Fisher Volunteer Fire	9,204	0.17646%
Flippin Volunteer Fire	7,823	0.14999%
Flippin Volunteer Police	708	0.01357%
Floral Volunteer Fire	5,611	0.10758%
Fordyce Volunteer Fire	8,467	0.16233%
Foreman Volunteer Fire	9,186	0.17612%
Forrest City Volunteer Fire	5,511	0.10566%
Forrest City Volunteer Police	3,516	0.06741%
Fort Smith Volunteer Police	5,570	0.10679%
Fountain Lake Volunteer Fire	10,927	0.20950%
Fox Volunteer Fire	9,151	0.17545%
Frenchport Volunteer Fire	14,874	0.28517%
Gallatin Volunteer Fire	11,989	0.22986%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2022

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Garland Volunteer Fire	\$ 4,248	0.08145%
Garnett Volunteer Fire	11,293	0.21652%
Gassville Volunteer Fire	9,859	0.18902%
Gassville Volunteer Police	2,118	0.04061%
Gentry Volunteer Fire	14,821	0.28416%
Gentry Volunteer Police	3,511	0.06732%
Gillett Volunteer Fire	5,747	0.11018%
Gillham Volunteer Fire	5,074	0.09728%
Glenwood Volunteer Fire	10,762	0.20634%
Glenwood Volunteer Police	4,938	0.09467%
Goshen Fire Dist Assoc	9,334	0.17896%
Goshen Volunteer Police	-	0.00000%
Gosnell Volunteer Fire	13,487	0.25858%
Gould Volunteer Fire	7,788	0.14932%
Grady Volunteer Fire	9,912	0.19004%
Gravel Ridge Fire Protection Dist.	9,234	0.17704%
Gravette Volunteer Fire	19,128	0.36673%
Gravette Volunteer Police	2,136	0.04095%
Grayson Fire Assoc	2,832	0.05430%
Green Forest Volunteer Fire	14,148	0.27125%
Green Forest Volunteer Police	643	0.01233%
Greenbrier Volunteer Fire	20,225	0.38777%
Greenland Volunteer Police	802	0.01538%
Greenwood Rural Volunteer Fire	9,098	0.17443%
Greenwood Volunteer Fire	-	0.00000%
Greenwood Volunteer Fire	26,632	0.51060%
Greenwood Volunteer Police	-	0.00000%
Greers Ferry Volunteer Fire	15,635	0.29976%
Grover Township Volunteer Fire	9,145	0.17533%
Grubbs Volunteer Fire	10,697	0.20509%
Gum Springs Volunteer Fire	7,818	0.14989%
Gurdon Volunteer Fire	9,416	0.18053%
Guy Community Volunteer Fire	6,236	0.11956%
Hackett Volunteer Fire	12,744	0.24434%
Hackett Volunteer Police	2,059	0.03948%
Hagarville RFD #3	9,216	0.17669%
Halley Volunteer Fire	4,956	0.09502%
Hamburg Volunteer Fire	16,986	0.32567%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2022

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Hampton Volunteer Fire	\$ 10,644	0.20407%
Hampton Volunteer Police	-	0.00000%
Hand Cove Fire Prot District	14,862	0.28494%
Hardin Volunteer Fire	6,555	0.12568%
Hardy Volunteer Fire	12,874	0.24683%
Hardy Volunteer Police	844	0.01618%
Harmon Volunteer Fire	9,440	0.18099%
Harrell Volunteer Fire	14,154	0.27137%
Harrisburg Volunteer Fire	14,131	0.27093%
Harrisburg Volunteer Police	-	0.00000%
Harrison Volunteer Fire	2,065	0.03959%
Harrison Volunteer Police	4,248	0.08145%
Hartford Volunteer Fire	9,340	0.17907%
Hartford Volunteer Police	-	0.00000%
Haskell Volunteer Fire	10,496	0.20124%
Haskell Volunteer Police	2,124	0.04072%
Hatfield Volunteer Fire	10,620	0.20361%
Hazen Volunteer Fire	12,715	0.24378%
Heber Springs Volunteer Fire	16,219	0.31096%
Heber Springs Volunteer Police	-	0.00000%
Hector Volunteer Police	1,416	0.02715%
Helena-West Helena Volunteer Fire	9,098	0.17443%
Helena-West Helena Volunteer Police	708	0.01357%
Hensley Volunteer Fire	4,932	0.09456%
Hermitage Volunteer Fire	4,956	0.09502%
Hermitage Volunteer Police	2,100	0.04026%
Hickory Creek Volunteer Fire	4,248	0.08145%
Hickory Ridge Volunteer Fire	11,222	0.21515%
Higginson Volunteer Fire	-	0.00000%
Higginson Volunteer Fire	12,946	0.24821%
Higginson Volunteer Police	-	0.00000%
Higginson Volunteer Police	2,844	0.05453%
Highfill Volunteer Fire	15,600	0.29909%
Highfill Volunteer Police	4,891	0.09377%
Highland Volunteer Fire	7,080	0.13574%
Highland Volunteer Police	4,248	0.08145%
Highway 15 South Volunteer Fir	13,287	0.25475%
Highway 286 East Volunteer Fire	11,257	0.21583%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2022

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Highway 70 West FPA	\$ -	0.00000%
Highway 94 East Volunteer Fire	5,027	0.09638%
Hilltop Fire District# 51	11,287	0.21640%
Hilltop Volunteer Fire	9,912	0.19004%
Holiday Island Volunteer Fire	5,723	0.10972%
Holland Volunteer Fire	11,334	0.21730%
Hollis Volunteer Fire	9,806	0.18801%
Holly Grove Volunteer Fire	7,086	0.13586%
Holly Grove Volunteer Police	59	0.00113%
Hon Volunteer Fire	5,062	0.09705%
Hope Volunteer Fire	2,124	0.04072%
Hopewell Fire District	2,395	0.04592%
Horatio Volunteer Fire	14,154	0.27137%
Horseshoe Lake Volunteer Fire	9,204	0.17646%
Hot Springs Village Volunteer	6,986	0.13394%
Hoxie Volunteer Fire	13,464	0.25814%
Hoxie Volunteer Police	2,124	0.04072%
Hughes Volunteer Fire	9,098	0.17443%
Hughes Volunteer Police	3,965	0.07602%
Humphrey Volunteer Fire	7,080	0.13574%
Humphrey Volunteer Police	53	0.00102%
Huntington Volunteer Fire	7,115	0.13641%
Huntington Volunteer Police	53	0.00102%
Huntsville Volunteer Fire	11,458	0.21968%
Huntsville Volunteer Police	4,030	0.07727%
Huttig Volunteer Fire	8,408	0.16120%
Imboden Volunteer Fire	9,287	0.17806%
Inspiration Point Rural Fire Protection District	8,390	0.16086%
Ione Community Fire	4,260	0.08168%
Jasper Volunteer Fire	4,201	0.08054%
Johnson Area Volunteer Fire	-	0.00000%
Johnson County Rfd #1	2,838	0.05441%
Johnson County Rfd #2	6,779	0.12997%
Johnson County Rfd #4	7,145	0.13699%
Johnson County Rfd #5	5,003	0.09592%
Johnson County Rfd #7	7,080	0.13574%
Johnson County Rfd #8	16,921	0.32442%
Johnson Volunteer Fire	13,487	0.25858%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2022

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Joiner Volunteer Fire	\$ 8,567	0.16425%
Jonesboro Volunteer Police	708	0.01357%
Joplin Volunteer Fire	11,328	0.21719%
Judsonia Volunteer Fire	14,231	0.27285%
Judsonia Volunteer Police	2,844	0.05453%
Junction City Volunteer Fire	7,080	0.13574%
Junction City Volunteer Police	-	0.00000%
Keiser Volunteer Fire	12,036	0.23076%
Kensett Volunteer Fire	5,664	0.10859%
Kensett Volunteer Police	-	0.00000%
Keo Volunteer Fire	5,558	0.10656%
Knoxville Volunteer Fire	3,505	0.06720%
Krooked Kreek Volunteer Fire	12,024	0.23053%
Lake City Volunteer Fire	16,384	0.31412%
Lake Hamilton Fire Protection District	14,844	0.28460%
Lake Hamilton Volunteer Fire	-	0.00000%
Lake Maumelle Area RFD	19,824	0.38008%
Lake Norrell Area Fire Protection District	7,157	0.13722%
Lake Village Volunteer Fire	14,868	0.28506%
Lake Village Volunteer Police	708	0.01357%
Lakeview Volunteer Police	1,416	0.02715%
Lamar Volunteer Fire	7,924	0.15192%
Landis Volunteer Fire	13,505	0.25893%
Lavaca Volunteer Fire	9,310	0.17850%
Lavaca Volunteer Police	3,428	0.06572%
Lawson-Urbana Volunteer Fire	7,788	0.14932%
Lazy Acres Volunteer Fire	4,248	0.08145%
Leachville Volunteer Fire	14,844	0.28460%
Leachville Volunteer Police	1,404	0.02692%
Lead Hill Volunteer Fire	8,549	0.16391%
Lepanto Volunteer Fire	13,753	0.26368%
Leslie Volunteer Fire	9,228	0.17692%
Lewisville Volunteer Fire	14,780	0.28337%
Liberty Volunteer Fire	9,900	0.18981%
Lincoln Volunteer Fire	11,257	0.21583%
Lincoln Volunteer Police	6,230	0.11945%
Linwood-Moscow Volunteer Fire	10,473	0.20079%
Little Flock Volunteer Fire	7,310	0.14015%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2022

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Little Flock Volunteer Police	\$ 755	0.01448%
Lockesburg Volunteer Fire	15,771	0.30237%
London Rural Volunteer Fire	14,850	0.28471%
Lone Rock Volunteer Fire	5,015	0.09615%
Lonoke Volunteer Fire	15,552	0.29817%
Louann Volunteer Fire	5,682	0.10894%
Lowell Volunteer Fire	71	0.00136%
Lowell Volunteer Police	3,475	0.06662%
Luxora Volunteer Fire	7,788	0.14932%
Lynne Volunteer Fire	8,472	0.16243%
Magazine Volunteer Fire	2,130	0.04084%
Magnet Cove Volunteer Fire	7,806	0.14966%
Magnolia Volunteer Fire	7,080	0.13574%
Magnolia Volunteer Police	7,812	0.14978%
Malvern Volunteer Fire	2,195	0.04208%
Mammoth Spring Volunteer Fire	9,959	0.19094%
Manila Volunteer Fire	15,682	0.30066%
Manila Volunteer Police	-	0.00000%
Mansfield Volunteer Fire	6,248	0.11979%
Mansfield Volunteer Police	-	0.00000%
Marble Volunteer Fire	2,832	0.05430%
Marianna Volunteer Fire	12,591	0.24140%
Marianna Volunteer Police	-	0.00000%
Marion Volunteer Fire	23,488	0.45033%
Marion Volunteer Police	14,184	0.27194%
Marked Tree Volunteer Fire	16,762	0.32137%
Marmaduke Volunteer Fire	11,363	0.21786%
Marmaduke Volunteer Police	3,475	0.06662%
Marshall Volunteer Fire	8,431	0.16164%
Marshall Volunteer Police	732	0.01403%
Marvell Volunteer Fire	15,316	0.29365%
Marvell Volunteer Police	1,351	0.02590%
Maumelle Volunteer Fire	6,260	0.12002%
Mayflower Volunteer Fire	10,290	0.19729%
Mayflower Volunteer Police	-	0.00000%
Maynard Volunteer Fire	7,995	0.15328%
McCrary Volunteer Fire	16,845	0.32296%
McCrary Volunteer Police	637	0.01221%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2022

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
McGehee Volunteer Fire	\$ 11,959	0.22929%
McGehee Volunteer Police	-	0.00000%
McNeil Volunteer Fire	9,918	0.19015%
McRae Volunteer Fire	4,956	0.09502%
Melbourne Volunteer Fire	8,549	0.16391%
Melrose Volunteer Fire	2,832	0.05430%
Mena Volunteer Fire	14,833	0.28439%
Midland Volunteer Fire	5,871	0.11256%
Milo Volunteer Fire	12,001	0.23009%
Mineral Springs Volunteer Fire	8,496	0.16289%
Monette Volunteer Fire	15,676	0.30055%
Monticello Volunteer Fire	5,812	0.11143%
Montrose Volunteer Fire	4,248	0.08145%
Morning Star FPA	13,423	0.25735%
Morning Star Volunteer Fire	6,289	0.12058%
Moro Volunteer Fire	3,540	0.06787%
Morrilton Volunteer Fire	19,028	0.36482%
Morrison Volunteer Fire	9,021	0.17296%
Morrow Volunteer Fire	9,877	0.18937%
Mount Holly Volunteer Fire	12,036	0.23076%
Mount Ida Volunteer Fire	12,838	0.24614%
Mountain Home Volunteer Fire	7,788	0.14932%
Mountain Home Volunteer Police	4,348	0.08336%
Mountain Pine Volunteer Police	2,744	0.05261%
Mountain View Volunteer Fire	19,081	0.36583%
Mountain View Volunteer Police	708	0.01357%
Mountainburg Volunteer Fire	23,848	0.45723%
Mountainburg Volunteer Police	684	0.01311%
Mt Judea Area Volunteer Fire	16,992	0.32578%
Mulberry Police	1,416	0.02715%
Mulberry Volunteer Fire	15,098	0.28947%
Murfreesboro Volunteer Fire	9,210	0.17658%
Nashville Volunteer Fire	16,266	0.31186%
Natural Dam Volunteer Fire	2,826	0.05418%
New Blaine Rural Volunteer Fire	8,555	0.16402%
Newark Volunteer Fire	12,815	0.24570%
Newcastle Rural Volunteer Fire	620	0.01189%
Newport Volunteer Fire	7,074	0.13563%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2022

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Newport Volunteer Police	\$ 1,322	0.02535%
Nimrod/Aplin Volunteer Fire	7,080	0.13574%
Nob Hill Volunteer Fire	16,921	0.32442%
Norfolk Volunteer Police	948	0.01818%
Norman Volunteer Fire	7,788	0.14932%
Norphlet Volunteer Fire	10,691	0.20497%
Norphlet Volunteer Police	708	0.01357%
North Crossett Volunteer Fire	9,186	0.17612%
North Pulaski FPD	17,293	0.33155%
Northeast Benton Co.	29,016	0.55631%
Northeast Greene County Fire District	11,263	0.21594%
Northeast Lakeside Volunteer Fire	6,478	0.12420%
Northeast Saline County Fire	9,145	0.17533%
Northside Volunteer Fire	4,938	0.09467%
Northside Volunteer Fire	11,104	0.21289%
Oak Grove Fire Protection Dist. #25	9,989	0.19152%
Oak Grove Volunteer Fire	5,794	0.11109%
Oil Trough Volunteer Fire	9,906	0.18992%
Ola Volunteer Fire	7,847	0.15045%
Ola Volunteer Police	1,505	0.02885%
Oppelo Volunteer Fire	10,573	0.20271%
Oppelo Volunteer Police	773	0.01482%
Osceola Volunteer Fire	7,068	0.13551%
Osceola Volunteer Police	3,499	0.06708%
Ouachita Co FD #1	5,664	0.10859%
Ouachita Volunteer Fire	649	0.01244%
Oxley Volunteer Fire	2,832	0.05430%
Ozark Volunteer Fire	14,030	0.26899%
Ozark Volunteer Police	3,387	0.06494%
Pangburn Volunteer Fire	21,358	0.40949%
Pangburn Volunteer Police	-	0.00000%
Paragould Volunteer Fire	8,431	0.16164%
Paragould Volunteer Police	4,927	0.09446%
Paris Volunteer Fire	11,322	0.21707%
Parkin Volunteer Fire	6,372	0.12217%
Parks Volunteer Fire	-	0.00000%
Parthenon Volunteer Fire	10,526	0.20181%
Patterson Volunteer Fire	6,425	0.12318%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2022

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Patterson Volunteer Police	\$ 1,434	0.02749%
Pea Ridge Volunteer Fire	19,364	0.37126%
Pea Ridge Volunteer Police	1,451	0.02782%
Peel Volunteer Fire & Rescue	10,626	0.20373%
Perryville Volunteer Fire	7,747	0.14853%
Philadelphia Volunteer Fire	6,472	0.12409%
Piggott Volunteer Fire	14,284	0.27386%
Pine Bluff Volunteer Police	3,056	0.05859%
Pine Ridge Volunteer Fire	3,540	0.06787%
Pine Village Volunteer Fire	8,502	0.16301%
Pineville Volunteer Fire	11,316	0.21696%
Piney Point Volunteer Fire	12,821	0.24581%
Plainview Volunteer Fire	13,352	0.25599%
Pleasant Plains Volunteer Fire	12,036	0.23076%
Plumerville Volunteer Fire	11,269	0.21606%
Pocahontas Volunteer Fire	12,726	0.24399%
Pocahontas Volunteer Police	3,009	0.05769%
Ponca Volunteer Fire	5,711	0.10949%
Portland Volunteer Fire	3,493	0.06697%
Pottsville Volunteer Fire	16,390	0.31424%
Pottsville Volunteer Police	6,661	0.12771%
Prairie Grove Volunteer Fire	12,620	0.24196%
Prairie Grove Volunteer Police	3,540	0.06787%
Prescott Volunteer Fire	4,956	0.09502%
Pulaski Co Volunteer Fire	3,452	0.06618%
Pyatt Rural Fire & Def Assoc	8,360	0.16028%
Quail Creek Volunteer Fire	1,487	0.02851%
Quitman Volunteer	11,263	0.21594%
Ravenden Volunteer Fire	8,496	0.16289%
Rector Volunteer Fire	12,750	0.24445%
Rector Volunteer Police	2,059	0.03948%
Redfield Volunteer Fire	19,051	0.36526%
Redfield Volunteer Police	1,416	0.02715%
Richwood Volunteer Fire	3,540	0.06787%
Rison Volunteer Fire	12,744	0.24434%
Riverdale Volunteer Fire	2,832	0.05430%
Rockport Volunteer Fire	8,260	0.15837%
Rocky Branch Volunteer Fire	1,044	0.02002%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2022

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Rogers Volunteer Police	\$ -	0.00000%
Rondo Volunteer Fire	1,351	0.02590%
Rose Bud Volunteer Fire	10,620	0.20361%
Ross Van Ness - Wellford Volunteer Fire	12,036	0.23076%
Round Mountain Volunteer Fire	13,470	0.25826%
Ruddell Hill Volunteer Fire	5,098	0.09774%
Rudd's Crossing Volunteer Fire	4,956	0.09502%
Runyan Acres Volunteer Fire Department Fire	5,676	0.10882%
Russell Volunteer Fire	7,074	0.13563%
Salem Volunteer Fire	14,939	0.28642%
Salem-Saline County Volunteer	21,075	0.40406%
Saratoga Volunteer Fire	1,416	0.02715%
Sardis Fire Protection Distric	13,470	0.25826%
Scotland Area Fire & Emergency	14,160	0.27148%
Scott Volunteer Fire	3,611	0.06923%
Scranton Rural Volunteer Fire	10,136	0.19433%
SE Jefferson Co Volunteer Fire	7,115	0.13641%
Searcy Volunteer Fire	1,416	0.02715%
Searcy Volunteer Police	7,133	0.13676%
Sedgwick Fire Improvement Dist	3,646	0.06990%
Shady Grove Fire & Rescue	5,664	0.10859%
Shannon Hills Volunteer Fire	5,776	0.11074%
Shannon Hills Volunteer Police	2,950	0.05656%
Shaw Volunteer Fire Protection	9,263	0.17760%
Sheridan Volunteer Fire	20,508	0.39319%
Siloam Springs Volunteer Fire	2,277	0.04366%
Sixth District Volunteer Fire	13,393	0.25678%
Smackover Volunteer Fire	12,744	0.24434%
Smackover Volunteer Police	-	0.00000%
Smyrna Volunteer Fire	3,646	0.06990%
Snowball Volunteer Fire	9,871	0.18925%
South Carroll Co Fire Assoc	10,685	0.20486%
South Greene County Volunteer Fire	11,281	0.21629%
South Mountain Volunteer Fire	3,540	0.06787%
Southbend Volunteer Fire	13,281	0.25463%
Southridge Volunteer Fire	12,036	0.23076%
Southside Volunteer Fire	16,502	0.31639%
Sparkman Volunteer Fire	7,316	0.14027%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2022

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Sparkman Volunteer Police	\$ 1,416	0.02715%
St. Francis Volunteer Fire	2,832	0.05430%
Stamps Volunteer Fire	12,024	0.23053%
Star City Volunteer Fire	12,833	0.24604%
Star City Volunteer Police	-	0.00000%
Stephens Volunteer Fire	7,782	0.14920%
Strawberry Volunteer Fire	7,983	0.15305%
Strickler Volunteer Fire	5,723	0.10972%
Strong Volunteer Fire	9,912	0.19004%
Stuttgart Police	4,891	0.09377%
Stuttgart Volunteer Fire	5,694	0.10917%
Sulphur Rock Area Volunteer Fire	7,080	0.13574%
Sulphur Springs Volunteer Fire	4,148	0.07953%
Sulphur Springs Volunteer Police	2,124	0.04072%
Summit Volunteer Fire	12,042	0.23088%
Sunnyland Rural Volunteer Fire	6,372	0.12217%
Sunset Rural Volunteer Fire	6,372	0.12217%
Sweet Home Volunteer Fire	-	0.00000%
Swifton Volunteer Fire	11,328	0.21719%
Swifton Volunteer Police	-	0.00000%
Taylor Volunteer Fire	6,968	0.13359%
Texarkana Volunteer Police	30	0.00058%
Thornton Volunteer Fire	6,573	0.12602%
Tillar Volunteer Fire	9,912	0.19004%
Timbo Volunteer Fire	17,606	0.33755%
Tinsman Volunteer Fire	6,319	0.12115%
Tontitown Area Volunteer Fire	15,316	0.29365%
Tontitown Volunteer Fire	4,921	0.09435%
Tontitown Volunteer Police	8,443	0.16187%
Town of Concord Police	820	0.01572%
Town of Sherrill VFD	236	0.00452%
Town of St. Charles Volunteer Fire	7,080	0.13574%
Tracy Area Volunteer Fire	7,741	0.14842%
Trumann Volunteer Fire	7,086	0.13586%
Trumann Volunteer Police	3,475	0.06662%
Tuckerman Volunteer Fire	14,933	0.28630%
Tuckerman Volunteer Police	2,077	0.03982%
Tull Fire & Rescue	5,723	0.10972%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2022

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Turrell Volunteer Fire	\$ 2,124	0.04072%
Turtle Creek Volunteer Fire	16,904	0.32409%
Tyronza Volunteer Fire	10,667	0.20451%
Tyronza Volunteer Police	30	0.00058%
Umpire Volunteer Fire	6,396	0.12263%
Upper White Oak Lake VFD Fire	4,950	0.09490%
Valley Springs Volunteer Fire	8,496	0.16289%
Van Buren Volunteer Police	5,086	0.09751%
Vandervoort Rural Volunteer Fire	7,788	0.14932%
Velvet Ridge Fire Protection District	10,620	0.20361%
Vilonia Volunteer Fire	19,747	0.37860%
Vilonia Volunteer Police	708	0.01357%
Viola Volunteer Fire	6,307	0.12092%
Wabaseka Volunteer Fire	2,708	0.05192%
Waldo Volunteer Fire	2,832	0.05430%
Waldo Volunteer Police	1,434	0.02749%
Waldron Volunteer Fire	11,352	0.21765%
Walnut Ridge Volunteer Fire	8,455	0.16210%
Walnut Ridge Volunteer Police	1,416	0.02715%
Ward Volunteer Fire	14,089	0.27012%
Ward Volunteer Police	708	0.01357%
Warren Volunteer Fire	21,417	0.41062%
Washington Volunteer Fire	8,496	0.16289%
Water Valley Volunteer Fire	9,086	0.17420%
Watson Chapel Volunteer Fire	9,399	0.18020%
Wedington Volunteer Fire	19,281	0.36967%
Weiner Volunteer Fire	9,251	0.17737%
Weiner Volunteer Police	-	0.00000%
Wescon Volunteer Fire	15,464	0.29649%
Wesley Volunteer Fire	2,885	0.05531%
West Fork Volunteer Fire	17,582	0.33709%
West Fork Volunteer Police	5,605	0.10746%
West Memphis Volunteer Police	7,204	0.13812%
West Point Volunteer Fire	4,319	0.08281%
West Pulaski Volunteer Fire	32,078	0.61502%
Western Greene Co Fire	18,231	0.34954%
Western Grove Volunteer Fire	12,809	0.24558%
Wheatley Volunteer Fire	6,272	0.12025%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2022

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Wheatley Volunteer Police	\$ -	0.00000%
Wheeler Volunteer Fire	14,201	0.27227%
White Bluff-Rye Hill Volunteer	10,720	0.20553%
White Hall Volunteer Fire	10,018	0.19207%
White Hall Volunteer Police	2,207	0.04231%
Whitehouse Volunteer Fire	12,880	0.24694%
Wickes RVFD #2	6,372	0.12217%
Williams Junction Volunteer Fire	5,664	0.10859%
Wilmar Volunteer Fire	4,260	0.08168%
Wilmot Volunteer Fire	4,891	0.09377%
Wilson Police	77	0.00148%
Wilson Volunteer Fire	7,770	0.14897%
Wilton Volunteer Fire	6,815	0.13066%
Winchester Volunteer Fire	5,599	0.10735%
Woodlawn Volunteer Fire	14,001	0.26844%
Wright-Pastoria Volunteer Fire	6,154	0.11799%
Wynne Volunteer Fire	7,829	0.15010%
Wynne Volunteer Police	189	0.00362%
Y-City Volunteer Fire	7,729	0.14819%
Yellville Volunteer Fire	9,186	0.17612%
Zinc Volunteer Fire	7,074	0.13563%
	<u>\$ 5,215,775</u>	<u>100%</u>

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Paid

As of and for the Year Ended December 31, 2022

Employer	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportion Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense
70 West Fire Protection District Fire	\$ 223,963	\$ 14,722	\$ 54,516	\$ 2,442	\$ 79,443	\$ 151,123	\$ -	\$ -	\$ 17,365	\$ -	\$ 17,365	\$ 35,644	\$ 46,345	\$ 81,989
Alexander Fire	957,584	62,946	233,092	10,439	37,866	344,343	-	-	74,248	103,996	178,244	152,400	57,828	210,228
Alexander Police	1,055,825	69,403	257,006	11,511	89,306	427,226	-	-	81,865	19,850	101,715	168,036	124,812	292,848
Alzheimer Police	124,984	8,216	30,423	1,363	764	40,766	-	-	9,691	4,240	13,931	19,891	(5,556)	14,335
Altus Police	73,326	4,820	17,849	799	3,192	26,660	-	-	5,685	24,552	30,237	11,670	(5,325)	6,345
Amity Police	129,476	8,511	31,517	1,412	2,080	43,520	-	-	10,039	5,129	15,168	20,606	(655)	19,951
Arkadelphia Fire	1,411,267	92,768	343,527	15,386	70,698	522,379	-	-	109,425	-	109,425	224,605	45,394	269,999
Ash Flat Fire	442,597	29,094	107,736	4,825	34	141,689	-	-	34,317	18,848	53,165	70,440	(14,210)	56,230
Ash Flat Police	498,010	32,736	121,224	5,429	57,510	216,899	-	-	38,614	98	38,712	79,259	41,466	120,725
Ashdown Fire	96,237	6,326	23,426	1,049	46,239	77,040	-	-	7,462	-	7,462	15,316	20,084	35,400
Ashdown Police	1,385,835	91,096	337,336	15,108	23,121	466,661	-	-	107,453	4,221	111,674	220,557	21,322	241,879
Atkins Police	977,533	64,257	237,948	10,657	2,692	315,554	-	-	75,795	42,966	118,761	155,576	(13,275)	142,301
Augusta Police	718,978	47,261	175,012	7,838	23,862	253,973	-	-	55,747	29,764	85,511	114,426	7,822	122,248
Austin Police	397,566	26,134	96,775	4,334	25,634	152,877	-	-	30,826	204	31,030	63,273	31,977	95,250
Bald Knob Police	812,022	53,377	197,660	8,853	19,768	279,658	-	-	62,961	2,249	65,210	129,234	21,396	150,630
Barling Fire	674,454	44,334	164,174	7,353	9,293	225,154	-	-	52,295	10,472	62,767	107,340	2,816	110,156
Barling Police	1,205,405	79,236	293,416	13,141	51,483	437,276	-	-	93,463	85,677	179,140	191,842	(46,083)	145,759
Batesville Fire	1,489,559	97,914	362,584	16,239	1,877	478,614	-	-	115,495	80,676	196,171	237,065	(61,967)	175,098
Batesville Police	2,437,530	160,228	593,337	26,574	38,256	818,395	-	-	188,998	75,401	264,399	387,936	(33,783)	354,153
Bauxite Police	189,997	12,489	46,249	2,071	50,082	110,891	-	-	14,732	20,043	34,775	30,238	14,150	44,388
Bay Police	580,914	38,186	141,404	6,333	48,300	234,223	-	-	45,042	2,280	47,322	92,453	29,011	121,464
Beaver Lake Fire	1,372,413	90,214	334,069	14,962	429,623	868,868	-	-	106,412	6,575	112,987	218,421	183,039	401,460
Beebe Fire	375,525	24,685	91,409	4,094	133,437	253,625	-	-	29,117	-	29,117	59,765	59,490	119,255
Bella Vista Fire	10,878,854	715,109	2,648,100	118,600	130,911	3,612,720	-	-	843,509	108,201	951,710	1,731,382	(18,541)	1,712,841
Bella Vista Police	6,797,087	446,799	1,654,528	74,101	28,268	2,203,696	-	-	527,023	100,005	627,028	1,081,764	7,148	1,088,912
Benton Fire	10,725,684	705,041	2,610,816	116,930	61,557	3,494,344	-	-	831,632	-	831,632	1,707,005	(35,207)	1,671,798
Benton Police	10,602,110	696,918	2,580,736	115,583	87,371	3,480,608	-	-	822,051	43,648	865,699	1,687,338	22,493	1,709,831
Bentonville Fire	19,304,202	1,268,940	4,698,975	210,453	639,476	6,817,844	-	-	1,496,781	128	1,496,909	3,072,285	577,369	3,609,654
Bentonville Police	15,451,507	1,015,688	3,761,162	168,451	696,780	5,642,081	-	-	1,198,056	45,647	1,243,703	2,459,124	475,427	2,934,551
Berryville Police	1,945,191	127,865	473,493	21,206	24,848	647,412	-	-	150,823	24,073	174,896	309,579	4,900	314,479
Bethel Heights Fire	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bethel Heights Police	-	-	-	-	233	233	-	-	-	203,126	203,126	-	(180,099)	(180,099)
Black Rock Police	79,645	5,235	19,387	868	1,162	26,652	-	-	6,175	3,299	9,474	12,676	531	13,207
Blytheville Fire	3,065,445	201,504	746,182	33,419	-	981,105	-	-	237,684	223,003	460,687	487,869	(79,789)	408,080
Blytheville Police	4,044,961	265,891	984,613	44,098	137,588	1,432,190	-	-	313,632	62,545	376,177	643,760	61,961	705,721
Bono Police	495,775	32,589	120,680	5,405	2,039	160,713	-	-	38,441	9,179	47,620	78,903	(1,283)	77,620
Bradford Police	267,606	17,591	65,140	2,917	6,163	91,811	-	-	20,749	3,442	24,191	42,590	(10,638)	31,952
Bradley Police	75,032	4,932	18,264	818	6,837	30,851	-	-	5,818	2,329	8,147	11,941	(436)	11,505
Brinkley Fire	106,642	7,010	25,958	1,163	-	34,131	-	-	8,269	4,100	12,369	16,972	(1,894)	15,078
Brinkley Police	677,636	44,544	164,948	7,388	-	216,880	-	-	52,542	26,584	79,126	107,846	(21,390)	86,456
Brookland Police	1,049,835	69,010	255,548	11,445	151,061	487,064	-	-	81,401	145	81,546	167,082	95,180	262,262
Bryant Fire	6,616,966	434,959	1,610,683	72,138	35,533	2,153,313	-	-	513,057	137,176	650,233	1,053,097	(67,445)	985,652
Bryant Police	6,566,937	431,670	1,598,505	71,592	224,996	2,326,763	-	-	509,178	66,523	575,701	1,045,135	26,700	1,071,835
Buford Fire	117,629	7,732	28,633	1,282	561	38,208	-	-	9,121	4,008	13,129	18,721	1,643	20,364
Bull Shoals Fire	108,447	7,129	26,398	1,182	6,527	41,236	-	-	8,409	4,710	13,119	17,259	1,817	19,076

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Paid

As of and for the Year Ended December 31, 2022

Employer	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of	Total Deferred Inflows of Resources	Proportion Share of Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of	Total Employer Pension Expense
Bull Shoals Police	\$ 330,538	\$ 21,728	\$ 80,459	\$ 3,603	\$ 36,291	\$ 142,081	\$ -	\$ -	\$ 25,629	\$ 37,041	\$ 62,670	\$ 52,606	\$ 4,621	\$ 57,227
Cabot Fire	5,712,108	375,479	1,390,425	62,273	-	1,828,177	-	-	442,897	92,680	535,577	909,088	(51,287)	857,801
Cabot Police	6,552,062	430,693	1,594,885	71,430	68,536	2,165,544	-	-	508,024	53,635	561,659	1,042,768	(6,495)	1,036,273
Caddo Valley Fire	71,740	4,716	17,463	782	522	23,483	-	-	5,562	2,227	7,789	11,418	(2,144)	9,274
Caddo Valley Police	360,584	23,703	87,772	3,931	3,187	118,593	-	-	27,958	3,225	31,183	57,387	1,621	59,008
Camden Fire	3,628,303	238,502	883,191	39,555	75,551	1,236,799	-	-	281,326	8,228	289,554	577,448	2,206	579,654
Camden Police	2,144,448	140,963	521,995	23,379	33,173	719,510	-	-	166,273	1,367	167,640	341,291	57,137	398,428
Cammack Village Police	404,360	26,580	98,428	4,408	65,702	195,118	-	-	31,353	9,245	40,598	64,354	10,981	75,335
Caraway Police	284,418	18,696	69,232	3,101	103,056	12,027	-	-	22,053	3,548	25,601	45,265	3,390	48,655
Carlisle Police	515,361	33,877	125,448	5,618	25,490	190,433	-	-	39,959	-	39,959	82,020	11,856	93,876
Cave City Fire	74,240	4,880	18,071	809	1,783	25,543	-	-	5,756	867	6,623	11,815	333	12,148
Cave City Police	562,098	36,949	136,824	6,128	36,936	216,837	-	-	43,583	1,995	45,578	89,459	15,282	104,741
Cave Springs Police	1,563,501	102,775	380,583	17,045	140,565	640,968	-	-	121,228	168	121,396	248,833	116,201	365,034
Centerton Fire	3,749,951	246,499	912,803	40,882	300,246	1,500,430	-	-	290,758	481	291,239	596,809	269,251	866,060
Centerton Police	3,359,013	220,801	817,641	36,620	151,663	1,226,725	-	-	260,446	-	260,446	534,591	77,477	612,068
Central City Police	21,645	1,423	5,269	236	10,399	1,732	-	-	1,678	-	1,678	3,445	4,517	7,962
Cherokee Village Fire	846,703	55,657	206,102	9,231	16,517	287,507	-	-	65,650	304,474	370,124	134,754	(129,145)	5,609
Cherokee Village Police	641,920	42,196	156,254	6,998	5,922	211,370	-	-	49,772	64,349	114,121	102,162	(39,103)	63,059
Cherry Valley Police	97,030	6,378	23,619	1,058	1	31,056	-	-	7,523	4,405	11,928	15,442	(2,501)	12,941
Clarendon Police	367,697	24,170	89,504	4,009	5,512	123,195	-	-	28,510	6,864	35,374	58,519	4,772	63,291
Clarksville Police	2,181,067	143,370	530,909	23,778	37,042	735,099	-	-	169,112	88,140	257,252	347,119	(39,071)	308,048
Clinton Fire	81,374	5,349	19,808	887	598	26,642	-	-	6,309	-	6,309	12,951	(375)	12,576
Clinton Police	699,204	45,961	170,198	7,623	10,522	234,304	-	-	54,214	9,525	63,739	111,279	(8,507)	102,772
Coal Hill Police	81,913	5,384	19,939	893	11,167	37,383	-	-	6,351	382	6,733	13,037	3,923	16,960
Concord Police	-	-	-	-	-	-	-	-	-	18,223	18,223	-	(13,244)	(13,244)
Conway Fire	16,425,902	1,079,738	3,998,347	179,074	610	5,257,769	-	-	1,273,608	471,298	1,744,906	2,614,201	(373,092)	2,241,109
Conway Police	18,787,068	1,234,947	4,573,095	204,815	109,545	6,122,402	-	-	1,456,684	239,741	1,696,425	2,989,983	(357,972)	2,632,011
Corning Police	571,710	37,581	139,164	6,233	2,077	185,055	-	-	44,328	18,370	62,698	90,988	(39,881)	51,107
Cotter Police	266,956	17,548	64,982	2,910	12,124	97,564	-	-	20,699	53	20,752	42,486	13,405	55,891
Cotton Plant Fire	68,900	4,529	16,771	751	22,609	44,660	-	-	5,342	2,521	7,863	10,965	14,197	25,162
Cotton Plant Police	83,664	5,500	20,365	912	46,238	73,015	-	-	6,487	33,397	39,884	13,315	12,173	25,488
Crossett Fire	2,666,172	175,258	648,992	29,066	47,839	901,155	-	-	206,726	81,348	288,074	424,324	3,207	427,531
Crossett Police	1,505,677	98,974	366,508	16,415	-	481,897	-	-	116,745	152,177	268,922	239,630	(78,742)	160,888
Dardanelle Police	1,651,227	108,542	401,937	18,002	224,969	753,450	-	-	128,030	1,536	129,566	262,795	278,504	541,299
De Queen Fire	512,708	33,702	124,802	5,589	75,025	239,118	-	-	39,754	-	39,754	81,598	32,334	113,932
De Queen Police	1,885,363	123,932	458,930	20,554	76,039	679,455	-	-	146,185	57,453	203,638	300,058	18,926	318,984
Decatur Police	996,162	65,482	242,483	10,860	100,279	419,104	-	-	77,239	15,475	92,714	158,540	36,693	195,233
Dermott Police	466,147	30,642	113,468	5,082	14,250	163,442	-	-	36,143	25,867	62,010	74,188	(20,204)	53,984
Des Arc Police	724,306	47,611	176,309	7,896	24,569	256,385	-	-	56,160	25,723	81,883	115,274	9,024	124,298
Devalls Bluff Police	67,061	4,408	16,324	731	32,458	53,921	-	-	5,200	404	5,604	10,673	(5,313)	5,360
Dewitt Police	864,187	56,806	210,358	9,421	3,836	280,421	-	-	67,006	7,432	74,438	137,536	(19,906)	117,630
Diamond City Police	153,808	10,110	37,439	1,677	69,372	118,598	-	-	11,926	-	11,926	24,479	32,035	56,514
Diaz Police	204,321	13,431	49,735	2,227	69,798	118,598	-	-	15,842	5,664	21,506	32,518	(6,842)	25,676
Dierks Police	428,020	28,135	104,187	4,666	22,029	159,017	-	-	33,187	27,302	60,489	68,120	(2,182)	65,938
Dover Police	642,888	42,260	156,490	7,009	9,785	215,544	-	-	49,847	6,084	55,931	102,316	8,390	110,706

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Paid

As of and for the Year Ended December 31, 2022

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense		
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportion Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense
Earle Police	\$ 224,711	\$ 14,771	\$ 54,699	\$ 2,450	\$ 97,429	\$ 169,349	\$ -	\$ -	\$ 17,423	\$ -	\$ 17,423	\$ 35,763	\$ 46,747	\$ 82,510
East Camden Police	75,957	4,993	18,489	828	450	24,760	-	-	12,089	658	12,089	6,558	(2,561)	9,528
El Dorado Fire	5,863,406	385,424	1,427,254	63,922	202,830	2,079,430	-	-	454,628	318	454,946	933,168	134,779	1,067,947
El Dorado Police	4,786,916	314,663	1,165,218	52,187	232,614	1,764,682	-	-	371,161	180	371,341	761,843	141,760	903,603
Elkins Fire	189,656	12,467	46,166	2,068	-	60,701	-	-	14,705	3,348	18,053	30,184	(2,024)	28,160
Elkins Police	1,265,607	83,193	308,070	13,798	98,752	503,813	-	-	98,131	281	98,412	201,423	106,347	307,770
Elm Springs Police	655,792	43,108	159,631	7,149	6,620	216,508	-	-	50,848	3,333	54,181	104,370	9,347	113,717
Eureka Springs Fire	1,566,165	102,950	381,232	17,074	46,638	547,894	-	-	121,435	-	121,435	249,257	26,608	275,865
Eureka Springs Police	1,908,451	125,450	464,550	20,806	152,053	762,859	-	-	147,975	19,483	167,458	303,732	55,013	358,745
Evening Shade Police	58,363	3,836	14,207	636	21,984	40,663	-	-	4,525	6,600	11,125	9,289	12,003	21,292
Fairfield Bay Police	673,011	44,240	163,823	7,337	15,480	230,880	-	-	52,183	34,010	86,193	107,111	(20,071)	87,040
Farmington Fire	1,389,864	91,361	338,317	15,152	204,569	649,399	-	-	107,765	23,768	131,533	221,198	123,117	344,315
Farmington Police	2,489,002	163,612	605,866	27,135	95,750	892,363	-	-	192,989	355	193,344	396,127	99,877	496,004
Fayetteville Fire	26,045,480	1,712,071	6,339,918	283,945	93,952	8,429,886	-	-	2,019,476	773,160	2,792,636	4,145,167	(482,000)	3,663,167
Fayetteville Police	27,000,564	1,774,852	6,572,402	294,358	563,557	9,205,169	-	-	2,093,530	21,180	2,114,710	4,297,170	312,026	4,609,196
Flippin Fire	208,450	13,702	50,740	2,273	29,881	96,596	-	-	16,162	5,165	21,327	33,175	33,079	66,254
Flippin Police	679,760	44,683	165,465	7,411	6,309	223,868	-	-	52,706	26,865	79,571	108,185	(4,314)	103,871
Foreman Police	-	-	-	-	-	-	-	-	-	3	3	-	-	-
Forrest City Fire	2,999,463	197,166	730,121	32,700	86,563	1,046,550	-	-	232,568	16,495	249,063	477,368	41,988	519,356
Forrest City Police	3,410,770	224,203	830,240	37,184	146,106	1,237,733	-	-	264,459	130,774	395,233	542,828	(4,996)	537,832
Fort Smith Fire	26,698,982	1,755,028	6,498,991	291,070	84	8,545,173	-	-	2,070,147	462,984	2,533,131	4,249,173	(305,692)	3,943,481
Fort Smith Police	18,715,878	1,230,267	4,555,767	204,039	850,307	6,840,380	-	-	1,451,164	178,452	1,629,616	2,978,653	391,888	3,370,541
Friendship Police	25,631	1,685	6,239	279	1,121	9,324	-	-	1,987	800	2,787	4,079	694	4,773
Gassville Fire	121,505	7,987	29,576	1,325	5,720	44,608	-	-	9,421	10	9,431	19,338	5,238	24,576
Gassville Police	465,596	30,605	113,334	5,076	16,163	165,178	-	-	36,101	415	36,516	74,100	2,520	76,620
Gentry Fire	97,867	6,433	23,822	1,067	30,694	62,016	-	-	7,588	1,343	8,931	15,576	20,176	35,752
Gentry Police	1,305,914	85,843	317,882	14,237	127,941	545,903	-	-	101,258	71	101,327	207,838	91,490	299,328
Gillett Police	82,794	5,442	20,154	903	8,579	35,078	-	-	6,420	12,064	18,484	13,177	2,519	15,696
Glenwood Police	399,086	26,233	97,144	4,351	59,113	186,841	-	-	30,944	-	30,944	63,515	37,063	100,578
Goshen Police	644,022	42,334	156,766	7,021	53,538	259,659	-	-	49,935	251	50,186	102,497	55,414	157,911
Gosnell Police	515,559	33,890	125,496	5,621	44	165,051	-	-	39,975	58,111	98,086	82,052	(35,178)	46,874
Gravel Ridge Fire Protection Dist.	270,215	17,762	65,775	2,946	1,450	87,933	-	-	20,952	13,772	34,724	43,005	(8,450)	34,555
Gravette Fire	724,218	47,606	176,287	7,895	12,215	244,003	-	-	56,153	18,626	74,779	115,260	(20,993)	94,267
Gravette Police	1,343,854	88,337	327,117	14,651	35,773	465,878	-	-	104,198	74,587	178,785	213,876	(21,390)	192,486
Green Forest Police	1,465,997	96,366	356,849	15,982	15,803	485,000	-	-	113,668	48,995	162,663	233,315	8,752	242,067
Greenbrier Fire	-	-	-	-	53	53	-	-	-	1	1	-	(5,222)	(5,222)
Greenbrier Police	1,053,182	69,230	256,363	11,482	506,021	843,096	-	-	81,660	-	81,660	167,615	219,789	387,404
Greenland Police	355,289	23,354	86,483	3,873	36	113,746	-	-	27,548	91,920	119,468	56,545	(45,487)	11,058
Greenwood Fire	197,792	13,002	48,146	2,156	7,910	71,214	-	-	15,336	-	15,336	31,479	5,464	36,943
Greenwood Police	2,749,781	180,754	669,344	29,978	46,450	926,526	-	-	213,209	29,301	242,510	437,631	(6,943)	430,688
Greers Ferry Police	385,885	25,366	93,931	4,207	3,334	126,838	-	-	29,920	22,913	52,833	61,414	(12,847)	48,567
Hackett Police	166,370	10,936	40,497	1,814	41,796	95,043	-	-	12,900	4,338	17,238	26,478	10,389	36,867
Hampton Police	283,207	18,616	68,937	3,087	31,487	122,127	-	-	21,959	25,357	47,316	45,073	6,865	51,938
Hardy Police	370,669	24,366	90,227	4,041	17,445	136,079	-	-	28,740	21,395	50,135	58,992	20,401	79,393
Harrisburg Police	631,493	41,511	153,716	6,884	55,393	257,504	-	-	48,964	-	48,964	100,503	23,599	124,102

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Paid

As of and for the Year Ended December 31, 2022

Employer	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Resources	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Resources	Total Deferred Inflows of Resources	Proportion Share of Pension Expense	Employer Contributions and Proportion Share of Contributions	Total Employer Pension Expense
Harrison Fire	\$ 4,248,511	\$ 279,271	\$ 1,034,161	\$ 46,317	\$ 17,952	\$ 1,377,701	\$ -	\$ -	\$ 329,415	\$ 44,875	\$ 374,290	\$ 676,155	\$ (25,596)	\$ 650,559
Harrison Police	4,257,132	279,838	1,036,259	46,411	2,450	1,364,958	-	-	330,083	148,555	478,638	677,527	(64,152)	613,375
Hartford Police	98,010	6,443	23,857	1,068	3,001	34,369	-	-	7,599	2,165	9,764	15,598	(1,681)	13,917
Haskell Fire	50,722	3,334	12,347	553	409	16,643	-	-	3,933	14	3,947	8,073	(18)	8,055
Haskell Police	610,574	40,135	148,624	6,656	10,366	205,781	-	-	47,342	64,283	111,625	97,174	(17,948)	79,226
Heber Springs Fire	656,783	43,173	159,872	7,160	113,123	323,328	-	-	50,925	4	50,929	104,528	73,860	178,388
Heber Springs Police	1,888,182	124,118	459,616	20,585	69,181	673,500	-	-	146,403	12,716	159,119	300,506	7,000	307,506
Hector Police	88,409	5,811	21,520	964	14,117	42,412	-	-	6,855	7,119	13,974	14,070	13,589	27,659
Helena-West Helena Fire	2,776,304	182,497	675,800	30,267	159,972	1,048,536	-	-	215,265	15,539	230,804	441,852	121,639	563,491
Helena-West Helena Police	2,499,868	164,326	608,511	27,253	275,663	1,075,753	-	-	193,831	6,780	200,611	397,857	105,287	503,144
Hermitage Police	153,103	10,064	37,268	1,669	14,837	63,838	-	-	11,871	5,018	16,889	24,367	2,777	27,144
Highfill Police	500,068	32,871	121,725	5,452	31,554	191,602	-	-	38,774	87	38,861	79,586	34,469	114,055
Highland Fire	36,674	2,411	8,927	400	4,070	15,808	-	-	2,844	14,946	17,790	5,837	4,125	9,962
Highland Police	380,237	24,994	92,556	4,145	38,801	160,496	-	-	29,482	635	30,117	60,515	25,411	85,926
Holiday Island Fire	404,932	26,618	98,567	4,415	41,264	170,864	-	-	31,397	-	31,397	64,445	20,228	84,673
Holly Grove Police	66,257	4,355	16,128	722	3,926	25,131	-	-	5,137	14,550	19,687	10,545	(1,414)	9,131
Hope Fire	1,705,836	112,131	415,230	18,597	10,783	556,741	-	-	132,265	63,364	195,629	271,486	(35,222)	236,264
Hot Springs Fire	14,555,920	956,817	3,543,161	158,687	458,188	5,116,853	-	-	1,128,616	-	1,128,616	2,316,591	287,902	2,604,493
Hot Springs Police	18,583,694	1,221,578	4,523,591	202,598	676,091	6,623,858	-	-	1,440,915	114	1,441,029	2,957,616	405,916	3,363,532
Hot Springs Village Fire	3,160,428	207,747	769,302	34,455	85,417	1,096,921	-	-	245,049	-	245,049	502,986	48,800	551,786
Hot Springs Village Police	2,490,697	163,723	606,279	27,153	107,187	904,342	-	-	193,120	49,432	242,552	396,397	(4,588)	391,809
Hoxie Fire	5,263	346	1,281	57	297	1,981	-	-	408	27,807	28,215	838	(16,389)	(15,551)
Hoxie Police	346,426	22,772	84,326	3,777	7,848	118,723	-	-	26,861	42,375	69,236	55,134	(10,473)	44,661
Hughes Police	221,155	14,537	53,833	2,411	6,514	77,295	-	-	17,148	4,737	21,885	35,197	2,787	37,984
Humphrey Police	46,263	3,041	11,261	504	13	14,819	-	-	3,587	20,699	24,286	7,363	(10,787)	(3,424)
Huntington Police	16,603	1,091	4,041	181	8	5,321	-	-	1,287	23,771	25,058	2,642	(14,391)	(11,749)
Huntsville Fire	126,713	8,329	30,844	1,381	60,883	101,437	-	-	9,825	-	9,825	20,166	26,444	46,610
Huntsville Police	1,050,133	69,029	255,620	11,448	42,047	378,144	-	-	81,424	2,201	83,625	167,130	27,334	194,464
Huttig Police	77,620	5,102	18,894	846	28	24,870	-	-	6,018	4,253	10,271	12,353	(5,121)	7,232
Jacksonville Fire	9,647,917	634,195	2,348,469	105,181	36,136	3,123,981	-	-	748,066	223,083	971,149	1,535,477	(79,398)	1,456,079
Jacksonville Police	7,387,359	485,600	1,798,210	80,536	161,599	2,525,945	-	-	572,790	507,485	1,080,275	1,175,706	(248,046)	927,660
Jasper Police	165,930	10,907	40,390	1,809	2,583	55,689	-	-	12,866	60	12,926	26,408	6,441	32,849
Johnson Area Fire Department	-	-	-	-	277	277	-	-	-	24,213	24,213	-	(50,978)	(50,978)
Johnson Fire	688,678	45,270	167,636	7,508	168,288	388,702	-	-	53,398	309	53,707	109,604	126,885	236,489
Johnson Police	1,185,235	77,910	288,507	12,921	29,730	409,068	-	-	91,899	85,307	177,206	188,631	(47,415)	141,216
Jonesboro Fire	18,901,108	1,242,443	4,600,855	206,058	1,569	6,050,925	-	-	1,465,526	379,295	1,844,821	3,008,132	(412,974)	2,595,158
Jonesboro Police	22,354,575	1,469,453	5,441,488	243,708	77,414	7,232,063	-	-	1,733,296	399,178	2,133,014	3,557,755	(298,490)	3,259,265
Judsonia Police	527,054	34,645	128,294	5,746	79,722	248,407	-	-	40,866	505	41,371	83,881	44,419	128,300
Junction City Police	30,189	1,984	7,349	329	-	9,662	-	-	2,341	32,375	34,716	4,805	(10,226)	(5,421)
Kensett Police	444,821	29,240	108,277	4,849	39,907	182,273	-	-	34,900	2,939	37,839	70,794	22,480	93,274
Kibler Police	178,382	11,726	43,421	1,945	2,820	59,912	-	-	13,831	10,952	24,783	28,390	(7,143)	21,247
Lake City Police	472,037	31,029	114,902	5,146	1,516	152,593	-	-	36,600	17,920	54,520	75,125	(9,276)	65,849
Lake Hamilton Fire	-	-	-	-	33	33	-	-	-	3,986	3,986	-	(7,500)	(7,500)
Lake Hamilton Fire Protection District	49,423	3,249	12,030	539	3,666	19,484	-	-	3,832	272	4,104	7,866	7,815	15,681
Lake Village Police	702,727	46,193	171,056	7,661	134	225,044	-	-	54,487	92,469	146,956	111,840	(66,035)	45,805

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Paid

As of and for the Year Ended December 31, 2022

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Total Deferred Inflows of Resources	Proportion Share of Pension Expense	Employer Contributions and Proportion Share of Contributions	Total Employer Pension Expense	
Lakeview Police	\$ 191,726	\$ 12,603	\$ 46,669	\$ 2,090	\$ 8,479	\$ 69,841	\$ -	\$ 14,866	\$ 1,930	\$ 16,796	\$ 30,513	\$ 2,170	\$ 32,683
Lamar Police	297,377	19,548	72,387	3,242	14,729	109,906	-	23,058	-	23,058	47,328	5,762	53,090
Lavaca Police	339,401	22,310	82,616	3,700	8,227	116,853	-	26,316	6,959	33,275	54,016	3,696	57,712
Leachville Police	518,389	34,076	126,185	5,651	25,776	191,688	-	40,194	568	40,762	82,502	23,877	106,379
Lepanto Police	194,688	12,798	47,390	2,122	2,922	65,232	-	15,095	993	16,088	30,985	(5,589)	25,396
Lewisville Police	239,740	15,759	58,357	2,614	39,889	116,619	-	18,589	23,172	41,761	38,155	9,242	47,397
Lincoln Fire	203,727	13,392	49,591	2,221	43,665	108,869	-	15,796	-	15,796	32,423	19,640	52,063
Lincoln Police	1,210,800	79,591	294,729	13,200	176,352	563,872	-	93,881	161	94,042	192,700	105,199	297,899
Little Flock Police	900,332	59,182	219,156	9,815	9,561	297,714	-	69,809	15,332	85,141	143,289	13,198	156,487
Little Rock Fire	86,931,279	5,714,331	21,160,568	947,717	414,002	28,236,618	-	6,740,350	3,689,477	10,429,827	13,835,210	(2,019,423)	11,815,787
Little Rock Police	101,822,888	6,693,218	24,785,452	1,110,066	-	32,588,736	-	7,894,996	2,866,558	10,761,554	16,205,227	(1,181,801)	15,023,426
Lonoke Police	1,349,909	88,735	328,591	14,717	62,622	494,665	-	104,667	1,285	105,952	214,840	59,354	274,194
Lopfi Staff	2,121,338	139,444	516,370	23,127	12,317	691,258	-	164,481	82,697	247,178	337,613	(31,707)	305,906
Lowell Fire	4,228,958	277,986	1,029,401	46,104	11,572	1,365,063	-	327,899	28,886	356,785	673,043	37,991	711,034
Lowell Police	2,754,461	181,061	670,483	30,029	181,775	1,063,348	-	213,571	84	213,655	438,375	119,604	557,979
Luxora Police	126,041	8,285	30,681	1,374	8,856	49,196	-	9,773	3,915	13,688	20,060	(7,351)	12,709
Magnolia Fire	1,418,589	93,249	345,309	15,465	41	454,064	-	109,992	12,899	122,891	225,770	(13,932)	211,838
Magnolia Police	2,697,529	177,319	656,625	29,408	32,593	895,945	-	209,157	11,837	220,994	429,315	3,732	433,047
Malvern Fire	2,229,774	146,572	542,765	24,309	108	713,754	-	172,889	84,378	257,267	354,871	(61,825)	293,046
Malvern Police	2,558,342	168,170	622,744	27,891	7,559	826,364	-	198,365	54,122	252,487	407,163	(9,731)	397,432
Manila Fire	3,039	200	740	33	684	1,657	-	236	7,908	8,144	484	(7,812)	(7,328)
Manila Police	601,822	39,560	146,494	6,561	50,983	243,598	-	46,663	-	46,663	95,781	18,967	114,748
Mansfield Police	300,151	19,730	73,062	3,272	7,054	103,118	-	23,273	10,388	33,661	47,769	(13,992)	33,777
Marianna Fire	210,795	13,856	51,311	2,298	19,035	86,500	-	16,344	-	16,344	33,548	14,388	47,936
Marianna Police	1,107,692	72,813	269,631	12,076	55,925	410,445	-	85,887	22,873	108,760	176,290	582	176,872
Marion Fire	410,129	26,959	99,832	4,471	14,368	145,630	-	31,800	69,878	101,678	65,272	(31,423)	33,849
Marion Police	3,639,258	239,223	885,858	39,675	181,079	1,345,835	-	282,175	44,254	326,429	579,192	43,655	622,847
Marked Tree Police	685,618	45,068	166,891	7,475	38,987	258,421	-	53,160	2,993	56,153	109,117	33,153	142,270
Marmaduke Police	403,082	26,496	98,117	4,394	86	129,093	-	31,254	21,162	52,416	64,151	(14,544)	49,607
Marshall Police	235,501	15,480	57,325	2,567	501	75,873	-	18,260	20,226	38,486	37,480	(9,542)	27,938
Marvell Police	389,265	25,588	94,754	4,244	50,339	174,925	-	30,132	39,797	69,979	61,952	1,292	63,244
Maumelle Fire	6,088,040	400,191	1,481,934	66,371	87,771	2,036,267	-	472,046	234,961	707,007	968,918	(20,554)	948,364
Maumelle Police	5,482,145	360,363	1,334,448	59,766	207,334	1,961,911	-	425,067	38,196	463,263	872,490	91,999	964,489
Mayflower Fire	127,417	8,376	31,016	1,389	14,882	55,663	-	9,879	-	9,879	20,279	5,780	26,059
Mayflower Police	945,880	62,176	230,243	10,312	63,216	365,947	-	73,340	15,455	88,795	150,538	13,462	164,000
Mecrocy Police	507,236	33,343	123,470	5,530	26,411	188,754	-	39,329	46	39,375	80,727	19,078	99,805
Megehee Fire	1,182,636	77,739	287,874	12,893	18,084	396,590	-	91,698	29,529	121,227	188,218	(3,380)	184,838
Megehee Police	947,157	62,260	230,554	10,326	25,287	328,427	-	73,439	60,281	133,720	150,741	2,596	153,337
Mercae Police	85,106	5,594	20,716	928	176	27,414	-	6,599	21,809	28,408	13,545	(36,639)	(23,094)
Mena Fire	393,416	25,861	95,764	4,289	10,145	136,059	-	30,504	9,308	39,812	62,613	3,785	66,398
Mineral Springs Police	302,232	19,867	73,568	3,295	38,838	135,568	-	23,434	78	23,512	48,101	24,966	73,067
Monette Police	490,292	32,229	119,345	5,345	6,595	163,514	-	38,016	4,248	42,264	78,030	13,045	91,075
Monticello Fire	1,229,010	80,788	299,162	13,399	25,801	419,150	-	95,293	19,032	114,325	195,598	7,096	202,694
Montrose Police	3,303	217	804	36	3	1,060	-	256	4,520	4,776	526	(3,540)	(3,014)
Morning Star Fpa	84,137	5,531	20,480	917	7,835	34,763	-	6,524	5	6,529	13,391	4,333	17,724

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Paid

As of and for the Year Ended December 31, 2022

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense		
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportion Share of Plan Pension Expense	Differences Between Employer Contributions and Proportion Share of Contributions	Total Employer Pension Expense
Morrilton	\$ 115,229	\$ 7,574	\$ 28,049	\$ 1,256	\$ 19,609	\$ 56,488	\$ -	\$ -	\$ 8,934	\$ 346	\$ 9,280	\$ 18,339	\$ 20,470	\$ 38,809
Mountain Home Fire	4,064,261	267,160	989,311	44,308	58,424	1,359,203	-	-	315,129	70,578	385,707	646,832	(65,038)	581,794
Mountain Home Police	4,356,419	286,364	1,060,427	47,493	139,433	1,533,717	-	-	337,782	4,837	342,619	693,329	72,426	765,755
Mountain Pine Police	308,717	20,293	75,147	3,366	42,170	140,976	-	-	23,937	14,118	38,055	49,133	(3,284)	45,849
Mountain View Police	926,095	60,876	225,428	10,096	43,194	339,594	-	-	71,806	56,204	128,010	147,389	(6,062)	141,327
Mountaintop Police	95,951	6,307	23,356	1,046	6,397	37,106	-	-	7,440	15,983	23,423	15,271	(3,847)	11,424
Mulberry Police	289,989	19,062	70,588	3,161	3,898	96,709	-	-	22,485	6,607	29,092	46,152	6,846	52,998
Murfreesboro Police	365,682	24,038	89,013	3,987	27,373	144,411	-	-	28,354	2,672	31,026	58,199	12,762	70,961
Nashville Fire	127,219	8,363	30,967	1,387	6,271	46,988	-	-	9,864	4,285	14,149	20,247	(6,943)	13,304
Newport Fire	2,302,902	151,379	560,566	25,106	-	737,051	-	-	178,559	35,909	214,468	366,509	666	367,175
Newport Police	2,149,182	141,274	523,148	23,430	75,325	763,177	-	-	166,640	414	167,054	342,045	76,099	418,144
Nob Hill Fire	160,623	10,558	39,098	1,751	5,981	57,388	-	-	12,454	4,302	16,756	25,563	8,800	34,363
North Little Rock Fire	28,957,404	1,903,483	7,048,730	315,691	157,702	9,425,606	-	-	2,245,257	893,373	3,138,630	4,608,603	(87,725)	4,520,878
North Little Rock Police	30,520,827	2,006,253	7,429,294	332,735	725,050	10,493,332	-	-	2,366,479	287,778	2,654,257	4,857,424	401,555	5,258,979
Northeast Lakeside Association Fire	102,722	6,752	25,004	1,120	32,281	65,157	-	-	7,965	1,510	9,475	16,348	21,177	37,525
Oak Grove Fire Protection Dist. #25	195,976	12,882	47,704	2,137	269	62,992	-	-	15,195	11,399	26,594	31,190	(6,720)	24,470
Ola Police	278,847	18,330	67,876	3,040	10,794	100,040	-	-	21,621	4,563	26,184	44,379	10,610	54,989
Oppello Police	62,393	4,101	15,188	680	5,319	25,288	-	-	4,838	8,648	13,486	9,930	(7,737)	2,193
Osceola Fire	2,244,054	147,510	546,241	24,464	25,736	743,951	-	-	173,996	75,090	249,086	357,144	(51,240)	305,904
Osceola Police	3,117,478	204,924	758,848	33,986	12,924	1,010,682	-	-	241,718	248,206	489,924	496,150	(167,676)	328,474
Ozark Fire	159,709	10,498	38,876	1,741	-	51,115	-	-	12,383	44,708	57,091	25,418	(24,271)	1,147
Ozark Police	1,015,044	66,723	247,079	11,066	21,116	345,984	-	-	78,703	12,871	91,574	161,545	33,043	194,588
Pangburn Police	152,244	10,008	37,059	1,660	3,492	52,219	-	-	11,805	1,664	13,469	24,230	(2,242)	21,988
Paragould Fire	5,029,695	330,621	1,224,314	54,833	73,607	1,683,375	-	-	389,985	44,336	434,321	800,481	70,495	870,976
Paragould Police	6,500,382	427,295	1,582,305	70,867	196,886	2,277,353	-	-	504,017	167,703	671,720	1,034,543	(78,345)	956,198
Patterson Police	92,109	6,055	22,421	1,004	21,282	50,762	-	-	7,142	-	7,142	14,659	(4,562)	10,097
Pea Ridge	1,712,905	112,596	416,950	18,674	782,614	1,330,834	-	-	132,813	-	132,813	272,611	356,661	629,272
Pea Ridge Police	2,108,633	138,609	513,277	22,988	29,540	704,414	-	-	163,496	19,490	182,986	335,591	(23,777)	311,814
Perla Police	24,442	1,607	5,950	266	1,519	9,342	-	-	1,895	759	2,654	3,890	(650)	3,240
Perryville Police	586,617	38,561	142,793	6,395	-	187,749	-	-	45,484	13,715	59,199	93,361	(5,162)	88,199
Pine Bluff Fire	14,080,172	925,544	3,427,356	153,501	155,030	4,661,431	-	-	1,091,728	197,539	1,289,267	2,240,875	36,479	2,277,354
Pine Bluff Police	13,154,121	864,671	3,201,939	143,405	190,747	4,400,762	-	-	1,019,925	461,188	1,481,113	2,093,493	(307,192)	1,786,301
Plainview Police	30,255	1,989	7,365	330	4,267	13,951	-	-	2,346	943	3,289	4,815	3,316	8,131
Pleasant Plains Police	-	-	-	-	2	2	-	-	-	1	1	-	(54)	(54)
Pocahontas Fire	737,738	48,494	179,578	8,043	5,004	241,119	-	-	57,202	21,075	78,277	117,412	(27,804)	89,608
Pocahontas Police	1,849,185	121,554	450,123	20,160	36,134	627,971	-	-	143,379	49,707	193,286	294,300	9,552	303,852
Portland Police	103,372	6,795	25,162	1,127	4,519	37,603	-	-	8,015	-	8,015	16,452	2,754	19,206
Pottsville Police	724,141	47,601	176,268	7,895	26,972	258,736	-	-	56,147	19,244	75,391	115,248	13,278	128,526
Prairie Grove Fire	729,008	47,921	177,453	7,948	116,611	349,933	-	-	56,525	3,103	59,628	116,022	103,630	219,652
Prairie Grove Police	2,327,872	153,020	566,644	25,378	162,046	907,088	-	-	180,495	-	180,495	370,483	83,146	453,629
Pulaski Co Fire	4,861,530	319,567	1,183,380	53,000	187,321	1,743,268	-	-	376,946	12,258	389,204	773,718	105,721	879,439
Ravenden Police	94,652	6,222	23,040	1,032	5,134	35,428	-	-	7,339	2,237	9,576	15,064	(425)	14,639
Rector Police	560,248	36,827	136,374	6,108	71,144	250,453	-	-	43,440	13,368	56,808	89,164	30,017	119,181
Redfield Police	737,948	48,508	179,629	8,045	26,790	262,972	-	-	57,218	1,705	58,923	117,445	14,791	132,236
Rison Police	407,453	26,783	99,181	4,442	34,577	164,983	-	-	31,593	12,651	44,244	64,847	21,898	86,745

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Paid

As of and for the Year Ended December 31, 2022

Employer	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	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	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportion Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense
Rockport Police	\$ 435,848	\$ 28,650	\$ 106,093	\$ 4,752	\$ -	\$ 139,495	\$ -	\$ -	\$ 33,794	\$ 56,246	\$ 90,040	\$ 69,366	\$ (33,873)	\$ 35,493
Rogers Fire	22,831,941	1,500,832	5,557,687	248,912	102,949	7,410,380	-	-	1,770,310	217,307	1,987,617	3,633,729	(69,841)	3,563,888
Rogers Police	17,741,174	1,166,196	4,318,507	193,413	-	5,678,116	-	-	1,375,589	550,620	1,926,209	2,823,528	(212,612)	2,610,916
Russellville Fire	8,004,143	526,143	1,948,346	87,260	40,519	2,602,268	-	-	620,614	284,643	905,257	1,273,868	(47,079)	1,226,789
Russellville Police	7,940,936	521,989	1,932,960	86,571	255,756	2,797,276	-	-	615,713	40,153	655,866	1,263,809	(2,412)	1,261,397
Salem Police	460,345	30,260	112,056	5,019	18,479	165,814	-	-	35,694	14,082	49,776	73,264	3,260	76,524
Sau Tech - Arkansas Fire Training Academy	75,175	4,942	18,299	820	36,119	60,180	-	-	5,829	-	5,829	11,964	15,688	27,652
Searcy Fire	6,331,348	416,184	1,541,159	69,024	-	2,026,367	-	-	490,911	134,383	625,294	1,007,641	(41,745)	965,896
Searcy Police	6,332,724	416,275	1,541,494	69,039	52,405	2,079,213	-	-	491,017	20,808	511,825	1,007,860	(19,612)	988,248
Shannon Hills Police	480,163	31,563	116,880	5,235	35,252	188,930	-	-	37,230	27,793	65,023	76,418	(13,916)	62,502
Sheridan Fire	-	-	-	-	67	67	-	-	-	282	282	-	(6,218)	-
Sherwood Police	10,976,974	721,559	2,671,984	119,670	-	3,513,213	-	-	851,117	309,971	1,161,088	1,746,998	(167,029)	1,579,969
Siloam Springs Fire	7,183,809	472,220	1,748,663	78,317	1,038	2,300,238	-	-	557,008	192,436	749,444	1,143,311	(209,754)	933,557
Siloam Springs Police	6,338,603	416,661	1,542,925	69,103	279,462	2,308,151	-	-	491,473	-	491,473	1,008,796	90,804	1,099,600
Smackover Police	980,308	64,439	238,624	10,687	3,643	317,393	-	-	76,010	8,911	84,921	156,017	29,598	185,615
Sparkman Police	74,251	4,881	18,074	809	5,708	29,472	-	-	5,757	13,013	18,770	11,817	8,688	20,505
Springdale Fire	27,411,981	1,801,896	6,672,548	298,843	1,341,100	10,114,387	-	-	2,125,430	25,005	2,150,435	4,362,647	667,127	5,029,774
Springdale Police	24,252,082	1,594,184	5,903,374	264,394	70,085	7,832,037	-	-	1,880,422	682,511	2,562,933	3,859,746	(449,840)	3,409,906
Stamps Police	236,019	15,514	57,451	2,573	12,056	87,594	-	-	18,300	9,991	28,291	37,563	(8,737)	28,826
Star City Police	583,556	38,359	142,048	6,362	30,747	217,516	-	-	45,247	7,515	52,762	92,874	7,941	100,815
Stephens Police	7,608	500	1,852	83	1,995	4,430	-	-	590	34,893	35,483	1,211	(12,125)	(10,914)
Strong Police	53,574	3,522	13,041	584	2,079	19,226	-	-	4,154	881	5,035	8,526	(60)	8,466
Stuttgart Fire	2,127,823	139,870	517,949	23,197	87,352	768,368	-	-	164,984	-	164,984	338,645	64,376	403,021
Stuttgart Police	3,173,584	208,612	772,505	34,598	246,686	1,262,401	-	-	246,069	29,475	275,544	505,079	105,803	610,882
Sulphur Police	308,243	20,262	75,032	3,360	44,716	143,370	-	-	23,900	16,386	40,286	49,057	3,054	52,111
Swifton Police	93,617	6,154	22,788	1,021	8,817	38,780	-	-	7,259	12,653	19,912	14,899	(4,558)	10,341
Texarkana Fire	9,600,652	631,088	2,336,964	104,665	450	3,073,167	-	-	744,401	198,150	942,551	1,527,954	(168,190)	1,359,764
Texarkana Police	11,538,455	758,467	2,808,658	125,791	296	3,693,212	-	-	894,652	132,016	1,026,668	1,836,358	(90,273)	1,746,085
Tontitown Fire	403,897	26,550	89,316	4,403	84,175	213,444	-	-	31,317	427	31,744	64,281	46,768	111,049
Tontitown Police	1,857,552	122,104	452,160	20,251	276,248	870,763	-	-	144,028	125	144,153	295,632	167,545	463,177
Town Of Highfill Fire	63,549	4,177	15,469	693	20,629	40,968	-	-	4,927	1,974	6,901	10,114	13,096	23,210
Trumann Fire	681,852	44,821	165,975	7,433	11,923	230,152	-	-	52,868	26,620	79,488	108,518	(5,416)	103,102
Trumann Police	1,809,682	118,957	440,508	19,729	405	579,599	-	-	140,316	105,780	246,096	288,013	(96,238)	191,775
Tuckerman Police	470,000	30,895	114,406	5,124	44,222	194,647	-	-	36,442	5,258	41,700	74,801	23,845	98,646
Tyronza Police	81,627	5,366	19,869	890	2,020	28,145	-	-	6,329	42,973	49,302	12,991	(28,171)	(15,180)
Van Buren Fire	7,048,465	463,323	1,715,717	76,842	233,424	2,489,306	-	-	546,514	-	546,514	1,121,771	118,975	1,240,746
Van Buren Police	5,789,442	380,562	1,409,250	63,116	69,188	1,922,116	-	-	448,893	42,100	490,993	921,396	62,185	983,581
Vilonia Fire	236,107	15,520	57,472	2,574	9,920	85,486	-	-	18,307	8,802	27,109	37,577	3,582	41,159
Vilonia Police	1,181,932	77,693	287,703	12,885	41,189	419,470	-	-	91,643	60,349	151,992	188,106	(7,890)	180,216
Waldo Police	35,441	2,330	8,627	386	-	11,343	-	-	2,748	12,392	15,140	5,640	(2,513)	3,127
Waldron Police	961,591	63,209	234,068	10,483	4,441	312,201	-	-	74,558	65,308	139,866	153,038	(34,151)	118,887
Walnut Ridge Fire	995,292	65,424	242,271	10,851	115,549	434,095	-	-	77,172	1,229	78,401	158,402	57,179	215,581
Walnut Ridge Police	849,698	55,854	206,831	9,263	29,180	301,128	-	-	65,883	4,780	70,663	135,230	7,554	142,784
Ward Fire	143,183	9,412	34,853	1,561	4,683	50,509	-	-	11,102	-	11,102	22,788	(1,500)	21,288
Ward Police	1,352,717	88,919	329,275	14,747	128,772	561,713	-	-	104,885	509	105,394	215,286	111,955	327,241
Warren Fire	431,763	28,381	105,099	4,707	64,908	203,095	-	-	33,477	-	33,477	68,716	34,128	102,844
Weiner Police	91,690	6,027	22,319	1,000	8,864	38,210	-	-	7,109	31,960	39,069	14,593	(4,342)	10,251

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer – Paid
As of and for the Year Ended December 31, 2022

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense		
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of	Total Deferred Inflows of Resources	Proportion Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of	Total Employer Pension Expense
West Fork Fire	\$ 250,133	\$ 16,442	\$ 60,887	\$ 2,727	\$ 573	\$ 80,629	\$ -	\$ -	\$ 19,394	\$ 3,902	\$ 23,296	\$ 39,809	\$ (1,930)	\$ 37,879
West Fork Police	677,966	44,565	165,029	7,391	5,754	222,739	-	-	52,567	2,161	54,728	107,899	(6,453)	101,446
West Memphis Fire	8,906,226	585,441	2,167,929	97,095	95,392	2,945,857	-	-	690,558	42,297	732,855	1,417,436	72,126	1,489,562
West Memphis Police	11,076,448	728,098	2,696,198	120,754	148,429	3,693,479	-	-	858,829	528,952	1,387,781	1,762,829	(261,862)	1,500,967
Wheatley Police	55,005	3,616	13,389	600	-	17,605	-	-	4,265	26,152	30,417	8,754	(13,627)	(4,873)
White Hall Police	2,160,390	142,011	525,876	23,552	31,908	723,347	-	-	167,509	13,434	180,943	343,828	(15,612)	328,216
Wilmot Police	121,736	8,002	29,633	1,327	22,092	61,054	-	-	9,439	28,954	38,393	19,374	(13,088)	6,286
Wilson Police	127,968	8,412	31,150	1,395	655	41,612	-	-	9,922	14,799	24,721	20,366	(19,206)	1,160
Wynne Fire	1,060,658	69,721	258,182	11,563	6,008	345,474	-	-	82,240	27,151	109,391	168,805	(15,771)	153,034
Wynne Police	2,171,807	142,761	528,655	23,677	55,907	751,000	-	-	168,394	54,222	222,616	345,646	27,380	373,026
	<u>\$ 1,067,691,687</u>	<u>\$ 70,183,522</u>	<u>\$ 259,894,520</u>	<u>\$ 11,639,877</u>	<u>\$ 22,086,474</u>	<u>\$ 363,804,393</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 82,785,115</u>	<u>\$ 22,562,867</u>	<u>\$ 105,347,982</u>	<u>\$ 169,924,323</u>	<u>\$ (250,568)</u>	<u>\$ 169,673,755</u>

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer – Volunteer
As of and for the Year Ended December 31, 2022

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
101-Gamaliel Fpd #5	\$ 136,786	\$ 18,495	\$ 29,932	\$ -	\$ 2,389	\$ 50,816	\$ 86	\$ -	\$ 12,913	\$ 3,901	\$ 16,900	\$ 17,930	\$ 588	\$ 18,518
70 West Fire Protection District Fire	135,721	18,351	29,699	-	62,702	110,752	85	-	12,813	-	12,898	17,791	31,680	49,471
Alexander Volunteer Fire	21,800	2,948	4,770	-	1,126	8,844	14	-	2,058	2,283	4,355	2,858	3,997	6,855
Alexander Volunteer Police	25,134	3,398	5,500	-	3,670	12,568	16	-	2,373	24,817	27,206	3,295	2,242	5,537
Allison Sylamore Volunteer Fire	22,365	3,024	4,894	-	1,296	9,214	14	-	2,111	10,800	12,925	2,932	2,114	5,046
Alma Volunteer Fire	203,518	27,517	44,535	-	10,526	82,578	128	-	19,213	5,848	25,189	26,678	8,237	34,915
Alpena Volunteer Fire	86,711	11,724	18,974	-	7,200	37,898	54	-	8,186	2,568	10,808	11,366	19,767	31,133
Alzheimer Volunteer Fire	30,160	4,078	6,600	-	9,863	20,541	19	-	2,847	3,624	6,490	3,954	1,519	5,473
Alzheimer Volunteer Police	-	-	-	-	-	-	-	-	-	567	567	-	(411)	(411)
Altus Volunteer Fire	55,550	7,511	12,156	-	2,567	22,234	35	-	5,244	31,836	37,115	7,282	(10,460)	(3,178)
Altus Volunteer Police	-	-	-	-	1	1	-	-	-	37	37	-	(2,780)	(2,780)
Amity Volunteer Fire	120,641	16,312	26,399	-	1,610	44,321	76	-	11,389	243	11,708	15,814	(2,780)	(2,780)
Amity Volunteer Police	7,540	1,019	1,650	-	103	2,772	5	-	712	15	732	988	(14)	974
Antioch Volunteer Fire	90,481	12,234	19,799	-	2,527	34,560	57	-	8,542	8,086	16,685	11,861	(9,616)	2,245
Appleton Rural Volunteer Fire	121,962	16,490	26,688	-	12,070	55,248	77	-	11,514	1,405	12,996	15,987	(1,321)	14,666
Arch Street Fpd #16	93,186	12,600	20,391	-	3,292	36,283	59	-	8,797	8,445	17,301	12,215	3,091	15,306
Arkadelphia Volunteer Fire	82,749	11,188	18,108	-	1,542	30,838	52	-	7,812	1,652	9,516	10,847	(3,529)	7,318
Arkansas City Volunteer Fire	91,045	12,310	19,923	-	8,222	40,455	57	-	8,595	8,826	17,478	11,934	3,388	15,322
Ash Flat Volunteer Fire	103,676	14,018	22,687	-	7,541	44,246	65	-	9,787	2,460	12,312	13,590	393	13,983
Ash Flat Volunteer Police	38,073	5,148	8,331	-	3,890	17,369	24	-	3,594	4,752	8,370	4,991	(2,352)	2,639
Ashdown Volunteer Fire	165,190	22,335	36,148	-	5,476	63,959	104	-	15,594	-	15,698	21,654	2,958	24,612
Ashdown Volunteer Police	44,804	6,058	9,804	-	3,414	19,276	28	-	4,230	1,825	6,083	5,873	2,204	8,077
Atkins Volunteer Fire	175,179	23,686	38,333	-	491	62,510	110	-	16,537	1,691	18,338	22,963	(2,029)	20,934
Atkins Volunteer Police	30,160	4,078	6,600	-	3,713	14,391	19	-	2,847	47	2,913	3,954	400	4,354
Augusta Police	7,540	1,019	1,650	-	3,541	6,210	5	-	712	-	717	988	1,756	2,744
Augusta Volunteer Fire	91,301	12,345	19,979	-	-	32,324	57	-	8,619	19,296	27,972	11,968	(17,906)	(5,938)
Austin Volunteer Fire	133,080	17,994	29,121	-	11,365	58,480	84	-	12,563	3,474	16,121	17,445	2,226	19,671
Avoca Volunteer Fire	150,802	20,390	32,999	-	10,430	63,819	95	-	14,236	14,353	28,684	19,768	8,701	28,469
Bald Knob Volunteer Fire	165,253	22,344	36,162	-	11,595	70,101	104	-	15,600	3,753	19,457	21,662	2,228	23,890
Bald Knob Volunteer Police	-	-	-	-	14	14	-	-	-	53	53	-	(2,689)	(2,689)
Barling Volunteer Fire	127,745	17,272	27,954	-	3,104	48,330	80	-	12,059	5,700	17,839	16,745	(331)	16,414
Barling Volunteer Police	52,589	7,110	11,508	-	5,724	24,342	33	-	4,965	9,198	14,196	6,894	4,941	11,835
Barton-Lexa Fire Department, Inc.	332,136	44,908	72,680	-	1,366	118,954	209	-	31,355	8,961	40,525	43,537	(3,362)	40,175
Batesville Volunteer Fire	90,353	12,217	19,771	-	6,298	38,286	57	-	8,530	8,247	16,834	11,844	(5,031)	6,813
Batesville Volunteer Police	121,078	16,371	26,495	-	1,957	44,823	76	-	11,430	-	11,506	15,871	4,238	20,109
Bauxite Volunteer Fire	57,679	7,799	12,622	-	1,550	21,971	36	-	5,445	13,151	18,632	7,561	8,663	16,224
Bauxite Volunteer Police	21,864	2,956	4,784	-	-	7,740	14	-	2,064	2,173	4,251	2,866	(4,858)	(1,992)
Bay Village Volunteer Fire	15,080	2,039	3,300	-	198	5,537	9	-	1,424	30	1,463	1,977	(32)	1,945
Bay Volunteer Fire	135,721	18,351	29,699	-	6,721	54,771	85	-	12,813	13,938	26,836	17,791	(5,695)	12,096
Bay Volunteer Police	22,620	3,058	4,950	-	744	8,752	14	-	2,135	1,922	4,071	2,965	1,174	4,139
Bdr Fd#1	361,487	48,876	79,102	-	-	127,978	227	-	34,125	5,599	39,951	47,385	(9,172)	38,213
Bearden Volunteer Fire	67,861	9,175	14,850	-	2,819	26,844	43	-	6,406	3,861	10,310	8,895	500	9,395
Beaver Lake Volunteer Fire	184,604	24,960	40,396	-	9,429	74,785	116	-	17,427	1,236	18,779	24,198	5,846	30,044
Beaverfork Volunteer Fire	106,509	14,401	23,307	-	4,645	42,353	67	-	10,055	-	10,122	13,962	2,865	16,827
Bee Branch Volunteer Fire	75,401	10,195	16,500	-	2,661	29,356	47	-	7,118	618	7,783	9,884	(309)	9,575
Beebe Volunteer Fire	158,778	21,468	34,745	-	187	56,400	100	-	14,989	5,127	20,216	20,813	(5,575)	15,238

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer – Volunteer
As of and for the Year Ended December 31, 2022

Employer	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual 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 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
Bella Vista Police	\$ 7,167	\$ 969	\$ 1,568	\$ -	\$ 3,032	\$ 5,569	\$ 5	\$ -	\$ 677	\$ -	\$ 682	\$ 940	\$ 1,696	\$ 2,636
Bella Vista Volunteer Fire	-	-	-	-	-	-	-	-	-	-	-	-	(2,687)	(2,687)
Belleville Volunteer Fire	84,070	11,367	18,397	-	1,382	31,146	53	-	7,936	3,224	11,213	11,020	(6,685)	4,335
Benton Volunteer Police	-	-	-	-	1,096	1,096	-	-	-	6,639	6,639	-	(159)	(159)
Bentonville Volunteer Fire	40,086	5,420	8,772	-	12,081	26,273	25	-	3,784	1,334	5,143	5,255	7,386	12,641
Bentonville Volunteer Police	15,453	2,089	3,381	-	375	5,845	10	-	1,459	30	1,499	2,026	2,572	4,598
Bergman Volunteer Fire Association	77,286	10,450	16,912	-	11,979	39,341	49	-	7,296	687	8,032	10,131	22	10,153
Berryville Volunteer Fire	121,334	16,405	26,551	-	8,015	50,971	76	-	11,454	5,046	16,576	15,905	(23)	15,882
Berryville Volunteer Police	7,540	1,019	1,650	-	1,947	4,616	5	-	712	3,455	4,172	988	15	1,003
Bethel Heights Volunteer Fire	-	-	-	-	979	979	-	-	-	24,752	24,752	-	(20,377)	(20,377)
Bethel Heights Volunteer Police	-	-	-	-	480	480	-	-	-	3,908	3,908	-	(2,062)	(2,062)
Bethesda Area Volunteer Fire	113,101	15,292	24,749	-	3,558	43,599	71	-	10,677	1,447	12,195	14,826	(577)	14,269
Big Creek Volunteer Fire	89,661	12,123	19,620	-	796	32,539	56	-	8,464	3,165	11,685	11,753	(392)	11,361
Bigelow Volunteer Fire	37,136	5,021	8,126	-	101	13,248	23	-	3,506	3,991	7,520	4,868	(3,742)	1,126
Bigger-Reyno Volunteer Fire	105,817	14,307	23,155	-	1,202	38,664	66	-	9,989	3,664	13,719	13,871	(7,314)	6,557
Biscoe Volunteer Fire	67,605	9,141	14,794	-	5,855	29,790	42	-	6,382	2,784	9,208	8,862	5,778	14,640
Bismarck Fire Pro Association	45,805	6,193	10,023	-	2,678	18,894	29	-	4,324	25,225	29,578	6,004	(8,684)	(2,680)
Black Rock Volunteer Police	756	102	165	-	357	624	-	-	71	1,994	2,065	99	(1,708)	(1,609)
Bonanza Volunteer Fire	158,342	21,409	34,649	-	3,320	59,378	99	-	14,948	1,683	16,730	20,756	5,933	26,689
Bono Fid Volunteer Fire	146,031	19,745	31,955	-	238	51,938	92	-	13,786	10,489	24,367	19,142	(7,680)	11,462
Bono Volunteer Police	15,080	2,039	3,300	-	198	5,537	9	-	1,424	1,171	2,604	1,977	(3,547)	(1,570)
Booneville Volunteer Fire	105,252	14,231	23,032	-	5,608	42,871	66	-	9,936	-	10,002	13,797	5,206	19,003
Boston Mountain Volunteer Fire	96,509	13,049	21,118	-	4,101	38,268	61	-	9,111	16,697	25,869	12,651	(15,748)	(3,097)
Bradford Volunteer Fire	112,409	15,199	24,598	-	3,958	43,755	71	-	10,612	8,060	18,743	14,735	(10,476)	4,259
Bradford Volunteer Police	14,707	1,989	3,218	-	1,140	6,347	9	-	1,388	5,287	6,684	1,928	2,465	4,393
Bradley County Rural Volunteer Fire	60,129	8,130	13,158	-	699	21,987	38	-	5,676	2,609	8,323	7,882	(3,842)	4,040
Bradley Volunteer Fire	60,321	8,156	13,200	-	-	21,356	38	-	5,694	2,652	8,384	7,907	1,821	9,728
Bradley Volunteer Police	-	-	-	-	-	-	-	-	-	7,261	7,261	-	(5,325)	-
Brinkley Volunteer Fire	75,401	10,195	16,500	-	7,172	33,867	47	-	7,118	16,171	23,336	9,884	74	9,958
Brinkley Volunteer Police	15,080	2,039	3,300	-	198	5,537	9	-	1,424	30	1,463	1,977	(32)	1,945
Brookland Fire Protection District	164,125	22,191	35,914	-	-	58,105	103	-	15,494	21,527	37,124	21,514	(8,364)	13,150
Brookland Volunteer Police	29,851	4,036	6,532	-	4,181	14,749	19	-	2,818	582	3,419	3,913	(674)	3,239
Bruno Fire Protection District	67,861	9,175	14,850	-	-	24,025	43	-	6,406	17,401	23,850	8,895	(16,768)	(7,873)
Bryant Volunteer Police	97,893	13,236	21,421	-	13,380	48,037	62	-	9,241	-	9,303	12,832	10,790	23,622
Buena Vista Volunteer Fire	29,905	4,043	6,544	-	290	10,877	19	-	2,823	60	2,902	3,920	(119)	3,801
Buford Volunteer Fire	69,181	9,354	15,139	-	-	24,493	43	-	6,531	21,928	28,502	9,068	(25,655)	(16,587)
Bull Shoals Volunteer Fire	149,918	20,270	32,806	-	18,118	71,194	94	-	14,153	226	14,473	19,652	12,432	32,084
Bull Shoals Volunteer Police	8,168	1,104	1,787	-	374	3,265	5	-	771	1,960	2,736	1,071	(500)	571
Burnt Ridge Volunteer Fire	75,656	10,229	16,555	-	4,017	30,801	48	-	7,142	2,260	9,450	9,917	4,399	14,316
Butterfield Volunteer Fire	199,684	26,999	43,696	-	1,263	71,958	125	-	18,851	7,992	26,968	26,175	338	26,513
Cabot Volunteer Fire	8,360	1,130	1,829	-	-	2,959	5	-	789	14,863	15,657	1,096	(13,494)	(12,398)
Caddo Valley Volunteer Fire	134,092	18,130	29,343	-	11,099	58,572	84	-	12,659	275	13,018	17,577	6,843	24,420
Caddo Valley Volunteer Police	67,733	9,158	14,822	-	1,080	25,060	43	-	6,394	5,798	12,235	8,879	2,642	11,521
Cairo Volunteer Fire	52,781	7,136	11,550	-	1,683	20,369	33	-	4,983	2,876	7,892	6,919	2,063	8,982
Caldwell Volunteer Fire	137,170	18,547	30,016	-	20,954	69,517	86	-	12,949	6,051	19,086	17,981	(4,666)	13,315
Calico Rock Volunteer Fire	46,998	6,354	10,284	-	8,042	24,680	30	-	4,437	15,291	19,758	6,161	(24,189)	(18,028)

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Volunteer

As of and for the Year Ended December 31, 2022

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense	
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual 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 Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Calion Volunteer Fire	\$ 105,369	\$ 14,247	\$ 23,057	\$ -	\$ 11,708	\$ 49,012	\$ 66	\$ -	\$ 9,947	\$ 19,635	\$ 29,648	\$ 13,812	\$ (122)	\$ 13,690
Calvert Township Volunteer Fire	59,820	8,088	13,090	-	100	21,278	38	-	5,647	3,626	9,311	7,841	(2,470)	5,371
Camden Volunteer Fire	22,620	3,058	4,950	-	-	8,008	14	-	2,135	3,009	5,158	2,965	(1,831)	1,134
Cammack Village Volunteer Police	15,080	2,039	3,300	-	154	5,493	9	-	1,424	1,990	3,423	1,977	(3,384)	(1,407)
Camp Volunteer Fire	75,465	10,203	16,514	-	1,064	27,781	47	-	7,124	1,657	8,828	9,892	(1,594)	8,298
Cane Creek Volunteer Fire	83,633	11,308	18,301	-	3,901	33,510	53	-	7,895	1,501	9,449	10,963	(85)	10,878
Capps-Batavia Volunteer Fire	165,573	22,387	36,231	-	6,669	65,287	104	-	15,631	-	15,735	21,704	6,637	28,341
Caraway Volunteer Fire	166,638	22,531	36,464	-	16,563	75,558	105	-	15,731	546	16,382	21,843	9,164	31,007
Carlisle Volunteer Fire	142,953	19,328	31,282	-	1,825	52,435	90	-	13,495	2,158	15,743	18,739	(9,937)	8,802
Carthage Volunteer Fire	29,404	3,976	6,434	-	3,359	13,769	18	-	2,776	46	2,840	3,854	168	4,022
Cash Volunteer Fire	83,505	11,291	18,273	-	14,745	44,309	52	-	7,883	-	7,935	10,946	13,046	23,992
Cave City Volunteer Fire	158,970	21,494	34,787	-	797	57,078	100	-	15,007	7,199	22,306	20,838	(10,210)	10,628
Cave City Volunteer Police	60,321	8,156	13,200	-	4,443	25,799	38	-	5,694	-	5,732	7,907	11,887	19,794
Cave Springs Volunteer Fire	121,206	16,388	26,523	-	707	43,618	76	-	11,442	17,239	28,757	15,888	(11,859)	4,029
Cave Springs Volunteer Police	7,860	1,063	1,720	-	-	2,783	5	-	742	9,949	10,696	1,030	(6,522)	(5,492)
Center Grove Volunteer Fire	74,900	10,127	16,390	-	2,769	29,286	47	-	7,071	5,495	12,613	9,818	(3,622)	6,196
Center Volunteer Fire	45,240	6,117	9,900	-	55	16,072	28	-	4,271	3,543	7,842	5,930	(3,626)	2,304
Centerton Volunteer Fire	53,100	7,180	11,620	-	399	19,199	33	-	5,013	4,415	9,461	6,961	(9,553)	(2,592)
Centerton Volunteer Police	45,049	6,091	9,858	-	948	16,897	28	-	4,253	55	4,336	5,905	4,132	10,037
Central City Volunteer Fire	15,080	2,039	3,300	-	1,252	6,591	9	-	1,424	1,891	3,324	1,977	1,616	3,593
Central City Volunteer Police	7,540	1,019	1,650	-	688	3,357	5	-	712	-	717	988	1,751	2,739
Chambersville Volunteer Fire	30,160	4,078	6,600	-	-	10,678	19	-	2,847	6,438	9,304	3,954	(3,618)	336
Charleston Volunteer Fire	135,157	18,274	29,576	-	6,926	54,776	85	-	12,759	-	12,844	17,717	4,869	22,586
Charlotte Volunteer Fire	74,900	10,127	16,390	-	4,229	30,746	47	-	7,071	1,541	8,659	9,818	(2,562)	7,256
Cherokee Village Volunteer Fire	22,620	3,058	4,950	-	1,891	9,899	14	-	2,135	87	2,236	2,965	5,084	8,049
Cherokee Village Volunteer Police	50,768	6,864	11,109	-	2,077	20,050	32	-	4,793	1,199	6,024	6,655	629	7,284
Cherry Hill Volunteer Fire	91,546	12,378	20,033	-	11,072	43,483	58	-	8,642	1,455	10,155	12,000	6,113	18,113
Cherry Valley Volunteer Fire	37,700	5,097	8,250	-	-	13,347	24	-	3,559	5,111	8,694	4,942	(6,420)	(1,478)
Cherry Valley Volunteer Police	7,167	969	1,568	-	580	3,117	5	-	677	98	780	940	1,643	2,583
Chickalah Volunteer Fire	23,174	3,133	5,071	-	10,918	19,122	15	-	2,188	-	2,203	3,038	5,393	8,431
Chidester Volunteer Fire	97,329	13,160	21,298	-	1,938	36,396	61	-	9,188	-	9,249	12,758	3,150	15,908
Chimes Volunteer Fire	88,915	12,022	19,457	-	102	31,581	56	-	8,394	3,735	12,185	11,655	(4,114)	7,541
Choctaw Volunteer Fire	135,157	18,274	29,576	-	11,171	59,021	85	-	12,759	5,398	18,242	17,717	(3,017)	14,700
Cincinnati Volunteer Fire	89,980	12,166	19,690	-	2,775	34,631	57	-	8,494	2,842	11,393	11,795	1,564	13,359
Blytheville Volunteer Fire	128	17	28	-	60	105	-	-	12	-	12	17	30	47
Gosnell Volunteer Police	7,540	1,019	1,650	-	3,553	6,222	5	-	712	-	717	988	1,755	2,743
Hot Springs Village Volunteer Police	128	17	28	-	60	105	-	-	12	-	12	17	30	47
Mineral Springs Volunteer Police	16,337	2,209	3,575	-	7,697	13,481	10	-	1,542	-	1,552	2,141	3,801	5,942
Sherwood Volunteer Police	437	59	96	-	205	360	-	-	41	-	41	57	102	159
Siloam Springs Volunteer Police	437	59	96	-	205	360	-	-	41	-	41	57	102	159
Clarendon Volunteer Police	7,604	1,028	1,664	-	3,468	6,160	5	-	718	-	723	997	1,779	2,776
Clarendon Volunteer Fire	103,996	14,061	22,757	-	4,637	41,455	65	-	9,817	-	9,882	13,632	686	14,318
Clarksville Volunteer Fire	180,334	24,383	39,461	-	18,185	82,029	113	-	17,024	14,969	32,106	23,639	2,514	26,153
Clarksville Volunteer Police	7,540	1,019	1,650	-	3,484	6,153	5	-	712	-	717	988	487	1,475
Clinton Volunteer Fire	151,430	20,475	33,137	-	139	53,751	95	-	14,295	9,108	23,498	19,850	(7,384)	12,466
Coal Hill Volunteer Fire	75,145	10,160	16,444	-	879	27,483	47	-	7,094	152	7,293	9,850	(2,931)	6,919

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer – Volunteer
As of and for the Year Ended December 31, 2022

Employer	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual 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 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
Coal Hill Volunteer Police	\$ 7,540	\$ 1,019	\$ 1,650	\$ -	\$ 101	\$ 2,770	\$ 5	\$ -	\$ 712	\$ 16	\$ 733	\$ 988	\$ (2,690)	\$ (1,702)
Collegetown Volunteer Fire	174,870	23,644	38,266	-	1,851	63,761	110	-	16,508	4,345	20,963	22,922	2,515	25,437
Colt Volunteer Fire	105,252	14,231	23,032	-	5,348	42,611	66	-	9,936	-	10,002	13,797	13,721	27,518
Compton Volunteer Fire Assoc	37,445	5,063	8,194	-	-	13,257	24	-	3,535	8,940	12,499	4,908	(12,342)	(7,434)
Conway County Volunteer Fire	1,164,400	157,462	254,781	-	52,153	464,396	748	-	109,922	17,190	127,860	152,619	(42,202)	110,417
Cooterneck Volunteer Fire	59,948	8,105	13,118	-	442	21,665	38	-	5,659	3,228	8,925	7,858	(5,635)	2,223
Cord Volunteer Fire	68,233	9,226	14,931	-	870	25,027	43	-	6,441	10,977	17,461	8,944	(19,819)	(10,875)
Coming Volunteer Fire	99,406	13,440	21,752	-	-	35,192	62	-	9,384	8,008	17,454	13,030	(12,622)	408
Cotter Volunteer Fire	97,765	13,219	21,393	-	12,672	47,284	61	-	9,229	-	9,290	12,815	3,022	15,837
Cotter Volunteer Police	-	-	-	-	1	1	-	-	-	1,993	1,993	-	(1,872)	(1,872)
Cotter/Gassville Rural Volunteer Fire	67,605	9,141	14,794	-	4,381	28,316	42	-	6,382	6,468	12,892	8,862	2,378	11,240
Cotton Plant Volunteer Fire	22,620	3,058	4,950	-	741	8,749	14	-	2,135	1,833	3,982	2,965	(136)	2,829
Cotton Plant Volunteer Police	-	-	-	-	1	1	-	-	-	28	28	-	(17)	(17)
Cottonwood Rural Fire Assoc	85,454	11,554	18,699	-	2,034	32,287	54	-	8,067	4,437	12,558	11,202	(3,734)	7,468
County Line Volunteer Fire Ass	75,145	10,160	16,444	-	651	27,255	47	-	7,094	8,073	15,214	9,850	(7,728)	2,122
Cove Rural Volunteer Fire	66,604	9,005	14,575	-	-	23,580	42	-	6,288	3,294	9,624	8,731	(3,564)	5,167
Crawfordsville Volunteer Fire	82,749	11,188	18,108	-	4,694	33,990	52	-	7,812	581	8,445	10,847	(8,236)	2,611
Crossett Volunteer Fire	7,540	1,019	1,650	-	76	2,745	5	-	712	1,948	2,665	988	(1,886)	(898)
Crossett Volunteer Police	7,540	1,019	1,650	-	101	2,770	5	-	712	611	1,328	988	(1,779)	(791)
Crow Mountain Fire Protection District	196,362	26,550	42,969	-	5,934	75,453	123	-	18,537	940	19,600	25,740	1,279	27,019
Crystal Fire Protection District	121,525	16,431	26,593	-	4,689	47,713	76	-	11,472	2,782	14,330	15,930	(2,356)	13,574
Curtis Rural Volunteer Fire	26,710	3,611	5,845	-	5,611	15,067	17	-	2,521	616	3,154	3,501	(384)	3,117
Dalton Volunteer Fire	105,561	14,273	23,099	-	1,397	38,769	66	-	9,965	212	10,243	13,837	(1,540)	12,297
Damascus Volunteer Fire	52,216	7,060	11,426	-	436	18,922	33	-	4,929	6,309	11,271	6,845	(2,109)	4,736
Danville Volunteer Fire	157,405	21,282	34,444	-	10,130	65,856	99	-	14,859	800	15,758	20,633	1,609	22,242
Dardanelle Volunteer Fire	113,357	15,327	24,805	-	2,663	42,795	71	-	10,701	9,004	19,776	14,859	(4,445)	10,414
Dardanelle Volunteer Police	15,080	2,039	3,300	-	3,942	9,281	9	-	1,424	-	1,433	1,977	3,357	5,334
De Queen Volunteer Fire	127,053	17,179	27,802	-	2,427	47,408	80	-	11,994	10,958	23,032	16,654	(7,463)	9,191
Deann Volunteer Fire	46,625	6,304	10,203	-	543	17,050	29	-	4,402	2,243	6,674	6,112	197	6,309
Decatur Volunteer Fire	92,174	12,463	20,170	-	4,466	37,099	58	-	8,702	-	8,760	12,082	2,377	14,459
Decatur Volunteer Police	59,820	8,088	13,090	-	3,789	24,967	38	-	5,647	66	5,751	7,841	5,528	13,369
Deer Volunteer Fire	74,709	10,101	16,348	-	5,953	32,402	47	-	7,053	2,942	10,042	9,793	3,335	13,328
Delaware Volunteer Fire	142,633	19,285	31,212	-	7,948	58,445	90	-	13,465	1,846	15,401	18,697	(74)	18,623
Dermott Volunteer Fire	120,641	16,312	26,399	-	493	43,204	76	-	11,389	7,761	19,226	15,814	1,192	17,006
Des Arc Volunteer Fire	134,401	18,172	29,410	-	4,876	52,458	84	-	12,688	-	12,772	17,618	1,537	19,155
Des Arc Volunteer Police	45,240	6,117	9,900	-	599	16,616	28	-	4,271	90	4,389	5,930	7,369	13,299
Desha Volunteer Fire	143,262	19,370	31,349	-	13,570	64,289	90	-	13,524	-	13,614	18,779	7,973	26,752
Devalls Bluff Volunteer Fire	105,188	14,222	23,018	-	28,530	65,770	66	-	9,930	11,467	21,463	13,788	(819)	12,969
Devalls Bluff Volunteer Police	-	-	-	-	-	-	-	-	-	566	566	-	(571)	(571)
Dewitt Volunteer Fire	165,190	22,335	36,148	-	14,120	72,603	104	-	15,594	242	15,940	21,654	8,088	29,742
Diaz Volunteer Fire	97,584	13,194	21,354	-	1,190	35,738	61	-	9,212	1,359	10,632	12,792	1,306	14,098
Diaz Volunteer Police	15,080	2,039	3,300	-	151	5,490	9	-	1,424	1,976	3,409	1,977	(3,260)	(1,283)
Dierks Volunteer Police	22,620	3,058	4,950	-	1,317	9,325	14	-	2,135	1,954	4,103	2,965	2,915	5,880
District 7 Crawford Co. Volunt	77,350	10,458	16,926	-	274	27,658	49	-	7,302	5,273	12,624	10,139	(7,485)	2,654
Dodd Mountain Volunteer Fire	52,781	7,136	11,550	-	540	19,226	33	-	4,983	5,172	10,188	6,919	(8,674)	(1,755)
Dover Volunteer Fire	90,417	12,225	19,785	-	3,967	35,977	57	-	8,536	7,476	16,069	11,852	(6,182)	5,670

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Volunteer

As of and for the Year Ended December 31, 2022

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Dover Volunteer Police	\$ 7,540	\$ 1,019	\$ 1,650	\$ -	\$ 113	\$ 2,782	\$ 5	\$ -	\$ 712	\$ 1,802	\$ 2,519	\$ 988	\$ (4,026)	\$ (3,038)
Dumas Volunteer Fire	150,045	20,287	32,834	-	6,021	59,142	94	-	14,165	220	14,479	19,668	2,046	21,714
Dyess Volunteer Fire	53,909	7,289	11,797	-	6,143	25,229	34	-	5,089	12,077	17,200	7,067	1,688	8,755
Earle Volunteer Fire	152,122	20,568	33,288	-	30,888	84,744	96	-	14,361	1,773	16,230	19,941	13,097	33,038
East Camden Volunteer Fire	84,453	11,419	18,480	-	4,921	34,820	53	-	7,973	3,023	11,049	11,070	(3,436)	7,634
East End Fire Protection District	277,854	37,568	60,801	-	13,096	111,465	175	-	26,230	22,153	48,558	36,422	31,631	68,053
East Pulaski County Volunteer Fire	68,617	9,278	15,015	-	8,910	33,203	43	-	6,478	-	6,521	8,994	13,334	22,328
El Dorado Volunteer Police	-	-	-	-	-	-	-	-	-	-	-	-	(1,263)	(1,263)
Elaine Volunteer Fire	128,181	17,331	28,049	-	5,373	50,753	81	-	12,101	-	12,182	16,802	1,852	18,654
Elkins Volunteer Fire	165,882	22,429	36,299	-	3,476	62,204	104	-	15,660	13,264	29,028	21,744	(995)	20,749
Elkins Volunteer Police	22,620	3,058	4,950	-	765	8,773	14	-	2,135	1,798	3,947	2,965	(116)	2,849
Elm Springs Volunteer Police	81,812	11,062	17,902	-	4,340	33,304	51	-	7,723	1,621	9,395	10,724	1,589	12,313
Emmet Volunteer Fire	54,165	7,324	11,853	-	19,183	33,304	34	-	5,113	2,114	7,261	7,100	(2,860)	4,240
Emp Rural Fire Association	143,262	19,370	31,349	-	9,106	59,825	90	-	13,524	1,321	14,935	18,779	1,748	20,527
England Volunteer Fire	142,761	19,302	31,240	-	2,557	53,099	90	-	13,477	4,038	17,605	18,714	3,402	22,116
Etowah Volunteer Fire	75,092	10,153	16,432	-	5,792	32,377	47	-	7,089	10,027	17,163	9,843	(1,676)	8,167
Eudora Volunteer Fire	127,297	17,212	27,856	-	17,565	62,633	80	-	12,017	5,376	17,473	16,687	7,074	23,761
Eureka Springs Volunteer Fire	129,310	17,484	28,296	-	1,998	47,778	81	-	12,207	5,565	17,853	16,950	(3,888)	13,062
Eureka Springs Volunteer Police	66,796	9,031	14,617	-	5,225	28,873	42	-	6,306	6,027	12,375	8,756	3,506	12,262
Evansville Volunteer Fire	66,796	9,031	14,617	-	344	23,992	42	-	6,306	697	7,045	8,756	(7,485)	1,271
Evening Shade Police	22,620	3,058	4,950	-	10,243	18,251	14	-	2,135	-	2,149	2,965	5,297	8,262
Evening Shade Volunteer Fire	96,509	13,049	21,118	-	10,755	44,922	61	-	9,111	-	9,172	12,651	6,523	19,174
Faircrest Volunteer Fire	158,342	21,409	34,649	-	6,128	62,186	99	-	14,948	-	15,047	20,756	11,100	31,856
Fairfield Bay Volunteer Fire	239,717	32,412	52,456	-	14,894	99,762	151	-	22,630	1,482	24,263	31,423	6,153	37,576
Fairview Fire Protection District Volunteer Fire	75,401	10,195	16,500	-	-	26,695	47	-	7,118	4,689	11,854	9,884	(5,099)	4,785
Fairview Rural Fire District	61,577	8,326	13,475	-	1,391	23,192	39	-	5,813	121	5,973	8,072	(1,264)	6,808
Farmington Volunteer Fire	171,665	23,211	37,564	-	10,836	71,611	108	-	16,206	4,760	21,074	22,502	1,064	23,566
Farmington Volunteer Police	37,700	5,097	8,250	-	2,384	15,731	24	-	3,559	6,103	9,686	4,942	(1,359)	3,583
Fifty Six Volunteer Fire	45,240	6,117	9,900	-	460	16,477	28	-	4,271	2,585	6,884	5,930	6,838	12,768
Fire District #6 Crawford Co	31,481	4,256	6,889	-	3,010	14,155	20	-	2,972	3,653	6,645	4,127	(8,508)	(4,381)
Fisher Volunteer Fire	98,021	13,253	21,449	-	1,955	36,657	62	-	9,253	3,684	12,999	12,849	3,661	16,510
Flippin Volunteer Fire	83,314	11,265	18,231	-	4,484	33,980	52	-	7,865	8,290	16,207	10,921	(7,888)	3,033
Flippin Volunteer Police	7,540	1,019	1,650	-	1,899	4,568	5	-	712	7,675	8,392	988	(6,445)	(5,457)
Floral Volunteer Fire	59,756	8,080	13,076	-	8,130	29,286	38	-	5,641	1,346	7,025	7,833	5,337	13,170
Fordyce Volunteer Fire	90,172	12,192	19,732	-	11,603	43,527	57	-	8,513	20	8,590	11,820	5,791	17,611
Foreman Volunteer Fire	97,829	13,227	21,407	-	1,025	35,659	61	-	9,235	1,450	10,746	12,824	(1,422)	11,402
Forrest City Volunteer Fire	58,691	7,936	12,843	-	5,504	26,283	37	-	5,541	125	5,703	7,693	3,182	10,875
Forrest City Volunteer Police	37,445	5,063	8,194	-	781	14,155	24	-	3,535	1,926	5,485	4,908	(1,487)	3,421
Fort Smith Volunteer Police	59,320	8,021	12,981	-	20,789	41,791	37	-	5,600	475	6,112	7,776	10,527	18,303
Fountain Lake Volunteer Fire	116,371	15,734	25,465	-	14,749	55,948	73	-	10,986	20,758	31,817	15,254	27,367	42,621
Fox Volunteer Fire	97,457	13,177	21,326	-	7,865	42,368	61	-	9,200	11,184	20,445	12,775	(2,218)	10,557
Frenchport Volunteer Fire	158,406	21,418	34,663	-	16,452	72,533	100	-	14,954	2,143	17,197	20,764	14,386	35,150
Gallatin Volunteer Fire	127,681	17,264	27,940	-	15,950	61,154	80	-	12,053	-	12,133	16,737	10,251	26,988
Garland Volunteer Fire	45,240	6,117	9,900	-	600	16,617	28	-	4,271	92	4,391	5,930	(88)	5,842
Garnett Volunteer Fire	120,269	16,261	26,318	-	2,311	44,890	76	-	11,354	-	11,430	15,765	21,480	37,245
Gassville Volunteer Fire	104,997	14,196	22,976	-	341	37,513	66	-	9,912	6,209	16,187	13,763	(5,350)	8,413

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer – Volunteer
As of and for the Year Ended December 31, 2022

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
Gassville Volunteer Police	\$ 22,556	\$ 3,050	\$ 4,936	\$ -	\$ 4,146	\$ 12,132	\$ 14	\$ -	\$ 2,129	\$ 6,834	\$ 8,977	\$ 2,957	\$ 1,378	\$ 4,335
Gentry Volunteer Fire	157,841	21,341	34,540	-	6,069	61,950	99	-	14,901	8,106	23,106	20,690	(9,772)	10,918
Gentry Volunteer Police	37,392	5,056	8,182	-	4,429	17,667	23	-	3,530	3,064	6,617	4,901	1,628	6,529
Gillett Volunteer Fire	61,205	8,275	13,393	-	64	21,732	38	-	5,778	2,398	8,214	8,023	(1,721)	6,302
Gillham Volunteer Fire	54,037	7,306	11,825	-	4,017	23,148	34	-	5,101	12,482	17,617	7,083	8,121	15,204
Glenwood Volunteer Fire	114,613	15,497	25,080	-	1,692	42,269	72	-	10,820	1,951	12,843	15,024	(2,229)	12,795
Glenwood Volunteer Police	52,589	7,110	11,508	-	5,796	24,414	33	-	4,965	1,147	6,145	6,894	(5,122)	1,772
Goshen Fire Dist Assoc	99,406	13,440	21,752	-	4,002	39,194	62	-	9,384	6,594	16,040	13,030	(15,884)	(2,854)
Goshen Volunteer Police	-	-	-	-	1,630	1,630	-	-	-	14,374	14,374	-	(2,398)	(2,398)
Gosnell Volunteer Fire	143,634	19,421	31,431	-	7,780	58,632	90	-	13,559	7,823	21,472	18,828	8,006	26,834
Gould Volunteer Fire	82,941	11,214	18,150	-	85	29,449	52	-	7,830	5,950	13,832	10,872	(3,714)	7,158
Grady Volunteer Fire	105,561	14,273	23,099	-	1,081	38,453	66	-	9,965	3,656	13,687	13,837	(4,991)	8,846
Gravel Ridge Fire Protection Dist.	98,341	13,296	21,519	-	-	34,815	62	-	9,284	20,523	29,869	12,891	(17,112)	(4,221)
Gravette Volunteer Fire	203,710	27,543	44,577	-	24,821	96,941	128	-	19,231	10,222	29,581	26,703	3,577	30,280
Gravette Volunteer Police	22,748	3,076	4,978	-	6,931	14,985	14	-	2,147	603	2,764	2,982	3,102	6,084
Grayson Fire Assoc	30,160	4,078	6,600	-	400	11,078	19	-	2,847	659	3,525	3,954	(1,822)	2,132
Green Forest Volunteer Fire	150,674	20,372	32,971	-	5,690	59,033	95	-	14,224	5,347	19,666	19,751	8,589	28,340
Green Forest Volunteer Police	6,848	926	1,498	-	1,976	4,400	4	-	646	250	900	898	1,695	2,593
Greenbrier Volunteer Fire	215,393	29,123	47,133	-	21,563	97,819	135	-	20,334	-	20,469	28,234	9,774	38,008
Greenland Volunteer Police	8,541	1,155	1,869	-	573	3,597	5	-	806	15	826	1,120	218	1,338
Greenwood Rural Volunteer Fire	96,892	13,101	21,202	-	642	34,945	61	-	9,147	13,940	23,148	12,701	(19,641)	(6,940)
Greenwood Volunteer Fire	283,626	38,349	62,064	-	16,610	117,023	178	-	26,775	7,686	34,639	37,179	46,100	83,279
Greenwood Volunteer Fire	-	-	-	-	-	-	-	-	-	19,059	19,059	-	(54,566)	(54,566)
Greenwood Volunteer Police	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Greers Ferry Volunteer Fire	166,510	22,514	36,437	-	-	58,951	105	-	15,719	3,311	19,135	21,827	(5,059)	16,768
Grover Township Volunteer Fire	97,393	13,168	21,312	-	3,366	37,846	61	-	9,194	19,273	28,528	12,767	(5,227)	7,540
Grubbs Volunteer Fire	113,921	15,403	24,929	-	2,379	42,711	72	-	10,754	15,222	26,048	14,933	(1,615)	13,318
Gum Springs Volunteer Fire	83,260	11,258	18,219	-	-	29,477	52	-	7,860	10,363	18,275	10,914	(7,789)	3,125
Gurdon Volunteer Fire	100,279	13,559	21,943	-	2,496	37,998	63	-	9,467	-	9,530	13,145	607	13,752
Guy Community Volunteer Fire	66,412	8,980	14,533	-	554	24,067	42	-	6,270	13,716	20,028	8,706	268	8,974
Hackett Volunteer Fire	135,721	18,351	29,699	-	-	48,050	85	-	12,813	4,372	17,270	17,791	(4,383)	13,408
Hackett Volunteer Police	21,928	2,965	4,798	-	6,672	14,435	14	-	2,070	37	2,121	2,874	3,316	6,190
Hagarville Rfd #3	98,149	13,271	21,477	-	1,064	35,812	62	-	9,266	2,492	11,820	12,866	(3,782)	9,084
Halley Volunteer Fire	52,781	7,136	11,550	-	900	19,586	33	-	4,983	5,757	10,773	6,919	(5,201)	1,718
Hamburg Volunteer Fire	180,898	24,459	39,585	-	2,780	66,824	114	-	17,077	1,246	18,437	23,713	5,214	28,927
Hampton Volunteer Fire	113,357	15,327	24,805	-	14,498	54,630	71	-	10,701	112	10,884	14,859	2,170	17,029
Hampton Volunteer Police	-	-	-	-	27	27	-	-	-	88	88	-	(3)	(3)
Hand Cove Fire Prot District	158,278	21,401	34,635	-	3,241	59,277	99	-	14,942	1,565	16,606	20,748	7,305	28,053
Hardin Volunteer Fire	69,810	9,439	15,276	-	12,847	37,562	44	-	6,590	451	7,085	9,151	9,935	19,086
Hardy Volunteer Fire	137,106	18,538	30,002	-	5,248	53,788	86	-	12,943	17,951	30,980	17,972	13,726	31,698
Hardy Volunteer Police	8,988	1,215	1,967	-	2,716	5,898	6	-	849	1,111	1,966	1,178	1,136	2,314
Harmon Volunteer Fire	100,534	13,593	21,999	-	2,845	38,437	63	-	9,491	-	9,554	13,178	2,130	15,308
Harrell Volunteer Fire	150,738	20,381	32,985	-	10,824	64,190	95	-	14,230	1,528	15,853	19,759	10,064	29,823
Harrisburg Volunteer Fire	150,493	20,348	32,932	-	17,480	70,760	95	-	14,207	678	14,980	19,727	7,546	27,273
Harrisburg Volunteer Police	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Harrison Volunteer Fire	21,992	2,973	4,812	-	1,660	9,445	14	-	2,076	4,689	6,779	2,883	57	2,940

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Cont. Amounts by Employer – Volunteer

As of and for the Year Ended December 31, 2022

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense		
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	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.	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
Harrison Volunteer Police	\$ 45,240	\$ 6,117	\$ 9,900	\$ -	\$ 72	\$ 16,089	\$ 28	\$ -	\$ 4,271	\$ 2,975	\$ 7,274	\$ 5,930	\$ (1,784)	\$ 4,146
Hartford Volunteer Fire	99,469	13,449	21,766	-	11,590	46,805	63	-	9,390	13,894	23,347	13,039	(8,777)	4,262
Hartford Volunteer Police	-	-	-	-	1	1	-	-	-	598	598	-	(432)	(432)
Haskell Volunteer Fire	111,781	15,114	24,460	-	120	39,694	70	-	10,552	2,941	13,563	14,653	(3,655)	10,998
Haskell Volunteer Police	22,620	3,058	4,950	-	171	8,179	14	-	2,135	1,952	4,101	2,965	(550)	2,415
Hatfield Volunteer Fire	113,101	15,292	24,749	-	3,475	43,516	71	-	10,677	-	10,748	14,826	6,711	21,537
Hazen Volunteer Fire	135,413	18,309	29,632	-	1,927	49,868	85	-	12,783	925	13,793	17,750	362	18,112
Heber Springs Volunteer Fire	172,730	23,355	37,797	-	7,848	69,000	109	-	16,306	2,406	18,821	22,642	(932)	21,710
Heber Springs Volunteer Police	-	-	-	-	14	14	-	-	-	53	53	-	(2)	(2)
Hector Volunteer Police	15,080	2,039	3,300	-	4,594	9,933	9	-	1,424	5,942	7,375	1,977	(1,734)	243
Helena-West Helena Volunteer Fire	96,892	13,101	21,202	-	15,261	49,564	61	-	9,147	-	9,208	12,701	11,627	24,328
Helena-West Helena Volunteer Police	7,540	1,019	1,650	-	-	2,669	5	-	712	13,889	14,606	988	(13,745)	(12,757)
Hensley Volunteer Fire	52,525	7,102	11,494	-	392	18,988	33	-	4,959	6,481	11,473	6,885	(12,345)	(5,460)
Hermitage Volunteer Fire	52,781	7,136	11,550	-	60	18,746	33	-	4,983	3,408	8,424	6,919	(3,614)	3,305
Hermitage Volunteer Police	22,365	3,024	4,894	-	741	8,659	14	-	2,111	-	2,125	2,932	1,664	4,596
Hickory Creek Volunteer Fire	45,240	6,117	9,900	-	3,589	19,606	28	-	4,271	4,304	8,603	5,930	(5,111)	819
Hickory Ridge Volunteer Fire	119,512	16,159	26,152	-	995	43,306	75	-	11,282	242	11,599	15,666	11,525	27,191
Higginson Volunteer Fire	-	-	-	-	1	1	-	-	-	6,726	6,726	-	(20,038)	(20,038)
Higginson Volunteer Fire	137,873	18,642	30,170	-	18,115	66,927	87	-	13,016	1,674	14,777	18,073	26,000	44,073
Higginson Volunteer Police	-	-	-	-	1	1	-	-	-	2,243	2,243	-	(7,990)	(7,990)
Higginson Volunteer Police	30,288	4,095	6,628	-	2,317	13,040	19	-	2,859	2,158	5,036	3,970	5,006	8,976
Highfill Volunteer Fire	166,137	22,463	36,355	-	1,311	60,129	104	-	15,684	16,670	32,458	21,778	(2,220)	19,558
Highfill Volunteer Police	52,088	7,043	11,398	-	826	19,267	33	-	4,917	1,883	6,833	6,828	2,048	8,876
Highland Volunteer Fire	75,401	10,195	16,500	-	-	26,695	47	-	7,118	5,133	12,298	9,884	1,847	11,731
Highland Volunteer Police	45,240	6,117	9,900	-	3,029	19,046	28	-	4,271	-	4,299	5,930	8,521	14,451
Highway 15 South Volunteer Fire	141,504	19,133	30,965	-	13,581	63,679	89	-	13,358	5,372	18,819	18,549	(8,144)	10,405
Highway 286 East Volunteer Fire	119,885	16,209	26,234	-	4,467	46,910	75	-	11,318	5,444	16,837	15,715	(2,924)	12,791
Highway 70 West Fpa	-	-	-	-	-	-	-	-	-	79,108	79,108	-	(42,221)	(42,221)
Highway 94 East Volunteer Fire	53,537	7,239	11,715	-	-	18,954	34	-	5,054	6,383	11,471	7,018	6,879	13,897
Hilltop Fire District# 51	120,205	16,253	26,304	-	4,276	46,833	76	-	11,348	1,985	13,409	15,757	(2,400)	13,357
Hilltop Volunteer Fire	105,561	14,273	23,099	-	-	37,372	66	-	9,965	4,868	14,899	13,837	(579)	13,258
Holiday Island Volunteer Fire	60,949	8,241	13,337	-	-	21,578	38	-	5,754	16,491	22,283	7,989	(10,755)	(2,766)
Holland Volunteer Fire	120,705	16,320	26,413	-	4,806	47,539	76	-	11,395	1,369	12,840	15,822	613	16,435
Hollis Volunteer Fire	104,432	14,120	22,852	-	3,312	40,284	66	-	9,859	-	9,925	13,689	(831)	12,858
Holly Grove Volunteer Fire	75,465	10,203	16,514	-	803	27,520	47	-	7,124	1,930	9,101	9,892	(4,717)	5,175
Holly Grove Volunteer Police	628	85	137	-	506	728	-	-	59	5,095	5,154	82	(3,091)	(3,009)
Hon Volunteer Fire	53,909	7,289	11,797	-	4,871	23,957	34	-	5,089	1,748	6,871	7,067	477	7,544
Hope Volunteer Fire	22,620	3,058	4,950	-	301	8,309	14	-	2,135	46	2,195	2,965	(1,366)	1,599
Hopewell Fire District	25,506	3,449	5,581	-	1,658	10,688	16	-	2,408	44	2,468	3,343	628	3,971
Horatio Volunteer Fire	150,738	20,381	32,985	-	2,184	55,550	95	-	14,230	-	14,325	19,759	2,735	22,494
Horseshoe Lake Volunteer Fire	98,021	13,253	21,449	-	1,299	36,001	62	-	9,253	198	9,513	12,849	16,370	29,219
Hot Springs Village Volunteer	74,400	10,059	16,280	-	129	26,468	47	-	7,024	8,684	15,755	9,753	(23,206)	(13,453)
Hoxie Volunteer Fire	143,389	19,387	31,377	-	18,004	68,768	90	-	13,536	6,522	20,148	18,796	3,359	22,155
Hoxie Volunteer Police	22,620	3,058	4,950	-	2,234	10,242	14	-	2,135	-	2,149	2,965	1,829	4,794
Hughes Volunteer Fire	96,892	13,101	21,202	-	9,477	43,780	61	-	9,147	2,665	11,873	12,701	(4,700)	8,001
Hughes Volunteer Police	42,227	5,709	9,240	-	19,246	34,195	27	-	3,986	1,686	5,699	5,535	7,075	12,610

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Volunteer

As of and for the Year Ended December 31, 2022

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense		
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	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.	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
Humphrey Volunteer Fire	\$ 75,401	\$ 10,195	\$ 16,500	\$ -	\$ 3,275	\$ 29,970	\$ 47	\$ -	\$ 7,118	\$ 4,529	\$ 11,694	\$ 9,884	\$ 6,698	\$ 16,582
Humphrey Volunteer Police	564	76	124	-	265	465	-	-	53	-	53	74	131	205
Huntington Volunteer Fire	75,774	10,245	16,581	-	5,068	31,894	48	-	7,153	1,250	8,451	9,933	(1,216)	8,717
Huntington Volunteer Police	564	76	124	-	264	464	-	-	53	1	54	74	131	205
Huntsville Volunteer Fire	122,026	16,499	26,702	-	8,170	51,371	77	-	11,520	6,522	18,119	15,995	(11,958)	4,037
Huntsville Volunteer Police	42,919	5,803	9,392	-	441	15,636	27	-	4,052	5,839	9,918	5,626	(2,638)	2,988
Huttig Volunteer Fire	89,544	12,107	19,594	-	1,886	33,587	56	-	8,453	10,222	18,731	11,738	(2,499)	9,239
Imboden Volunteer Fire	98,905	13,373	21,643	-	2,859	37,875	62	-	9,337	5,846	15,245	12,965	3,182	16,147
Inspiration Point Rural Fire Protection District	89,352	12,081	19,552	-	4,506	36,139	56	-	8,435	10,424	18,915	11,713	7,614	19,327
Ione Community Fire	45,368	6,134	9,928	-	660	16,722	29	-	4,283	1,222	5,534	5,947	(7,368)	(1,421)
Jasper Volunteer Fire	44,740	6,049	9,790	-	2,549	18,388	28	-	4,224	8,923	13,175	5,865	1,096	6,961
Johnson Area Volunteer Fire	-	-	-	-	-	-	-	-	-	582	582	-	(22,820)	(22,820)
Johnson County Rfd #1	30,224	4,087	6,614	-	-	10,701	19	-	2,853	11,375	14,247	3,962	(9,476)	(5,514)
Johnson County Rfd #2	72,195	9,761	15,798	-	8,332	33,891	45	-	6,815	1,238	8,098	9,464	3,615	13,079
Johnson County Rfd #4	76,093	10,288	16,651	-	2,372	29,311	48	-	7,183	5,591	12,822	9,974	990	10,964
Johnson County Rfd #5	53,281	7,204	11,659	-	-	18,863	33	-	5,030	12,560	17,623	6,984	(13,244)	(6,260)
Johnson County Rfd #7	75,401	10,195	16,500	-	1,000	27,695	47	-	7,118	152	7,317	9,884	1,174	11,058
Johnson County Rfd #8	180,206	24,365	39,433	-	10,353	74,151	113	-	17,012	-	17,125	23,622	4,305	27,927
Johnson Volunteer Fire	143,634	19,421	31,431	-	18,527	69,379	90	-	13,559	6,020	19,669	18,828	26,081	44,909
Joiner Volunteer Fire	91,237	12,336	19,965	-	3,376	35,677	57	-	8,613	3,776	12,446	11,960	3,262	15,222
Jonesboro Volunteer Police	7,540	1,019	1,650	-	103	2,772	5	-	712	15	732	988	(14)	974
Joplin Volunteer Fire	120,641	16,312	26,399	-	3,410	46,121	76	-	11,389	726	12,191	15,814	(4,070)	11,744
Judsonia Volunteer Fire	151,558	20,492	33,165	-	15,876	69,533	95	-	14,307	-	14,402	19,867	9,865	29,732
Judsonia Volunteer Police	30,288	4,095	6,628	-	7,496	18,219	19	-	2,859	3,809	6,687	3,970	(584)	3,386
Junction City Volunteer Fire	75,401	10,195	16,500	-	772	27,467	47	-	7,118	7,897	15,062	9,884	(2,450)	7,434
Junction City Volunteer Police	-	-	-	-	23	23	-	-	-	3,491	3,491	-	(1,768)	(1,768)
Keiser Volunteer Fire	128,181	17,331	28,049	-	19,811	65,191	81	-	12,101	-	12,182	16,802	14,523	31,325
Kensett Volunteer Fire	60,321	8,156	13,200	-	-	21,356	38	-	5,694	12,982	18,714	7,907	(11,287)	(3,380)
Kensett Volunteer Police	-	-	-	-	-	-	-	-	-	14,173	14,173	-	(7,651)	(7,651)
Keo Volunteer Fire	59,192	8,003	12,953	-	719	21,675	37	-	5,588	-	5,625	7,759	3,994	11,753
Knoxville Volunteer Fire	37,328	5,047	8,168	-	211	13,426	23	-	3,524	1,965	5,512	4,893	(2,024)	2,869
Krooked Kreek Volunteer Fire	128,054	17,314	28,021	-	-	45,335	80	-	12,089	8,331	20,500	16,786	4,303	21,089
Lake City Volunteer Fire	174,487	23,592	38,182	-	13,245	75,019	110	-	16,472	-	16,582	22,872	(2,060)	20,812
Lake Hamilton Fire Protection District	158,086	21,375	34,593	-	7,687	63,655	99	-	14,924	8,695	23,718	20,722	30,003	50,725
Lake Hamilton Volunteer Fire	-	-	-	-	2	2	-	-	-	680	680	-	(44,428)	(44,428)
Lake Maumelle Area Rfd	211,122	28,546	46,199	-	12,200	86,945	133	-	19,931	9,782	29,846	27,675	15,870	43,545
Lake Norrell Area Fire Protection District	76,221	10,306	16,679	-	7,389	34,374	48	-	7,195	-	7,243	9,991	17,831	27,822
Lake Village Volunteer Fire	158,342	21,409	34,649	-	3,540	59,598	99	-	14,948	-	15,047	20,756	3,644	24,400
Lake Village Volunteer Police	7,540	1,019	1,650	-	2,042	4,711	5	-	712	-	717	988	1,855	2,843
Lakeview Volunteer Police	15,080	2,039	3,300	-	-	5,339	9	-	1,424	3,213	4,646	1,977	(1,810)	167
Lamar Volunteer Fire	84,389	11,410	18,466	-	-	29,876	53	-	7,967	7,765	15,785	11,062	(3,023)	8,039
Landis Volunteer Fire	143,826	19,446	31,473	-	23,848	74,767	90	-	13,578	-	13,668	18,853	17,119	35,972
Lavaca Volunteer Fire	99,150	13,406	21,696	-	3,848	38,950	62	-	9,360	5,099	14,521	12,997	(1,038)	11,959
Lavaca Volunteer Police	36,508	4,936	7,989	-	6,313	19,238	23	-	3,446	2,237	5,706	4,786	824	5,610
Lawson-Urbana Volunteer Fire	82,941	11,214	18,150	-	850	30,214	52	-	7,830	1,982	9,864	10,872	(2,040)	8,832
Lazy Acres Volunteer Fire	45,240	6,117	9,900	-	597	16,614	28	-	4,271	91	4,390	5,930	(91)	5,839

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Volunteer

As of and for the Year Ended December 31, 2022

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense		
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	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.	Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Leachville Volunteer Fire	\$ 158,086	\$ 21,375	\$ 34,593	\$ -	\$ 7,157	\$ 63,125	\$ 99	\$ -	\$ 14,924	\$ 953	\$ 15,976	\$ 20,722	\$ (1,003)	\$ 19,719
Leachville Volunteer Police	14,952	2,022	3,272	-	6,828	12,122	9	-	1,412	-	1,421	1,960	2,233	4,193
Lead Hill Volunteer Fire	91,045	12,310	19,923	-	1,463	33,696	57	-	8,595	773	9,425	11,934	(3,059)	8,875
Lepanto Volunteer Fire	146,467	19,804	32,051	-	248	52,103	92	-	13,827	4,531	18,450	19,199	(3,757)	15,442
Leslie Volunteer Fire	98,277	13,288	21,505	-	3,644	38,437	62	-	9,278	-	9,340	12,882	822	13,704
Lewisville Volunteer Fire	157,405	21,282	34,444	-	5,892	61,618	99	-	14,859	-	14,958	20,633	8,433	29,066
Liberty Volunteer Fire	105,433	14,255	23,071	-	2,590	39,916	66	-	9,953	28,031	38,050	13,821	(10,346)	3,475
Lincoln Volunteer Fire	119,885	16,209	26,234	-	17,212	59,655	75	-	11,318	8,062	19,455	15,715	(6,027)	9,688
Lincoln Volunteer Police	66,348	8,971	14,519	-	5,423	28,913	42	-	6,263	19	6,324	8,697	15,251	23,948
Linwood-Moscow Volunteer Fire	111,536	15,081	24,407	-	2,972	42,460	70	-	10,529	-	10,599	14,620	3,006	17,626
Little Flock Volunteer Fire	77,850	10,526	17,036	-	3,876	31,438	49	-	7,349	11,456	18,854	10,205	(8,735)	1,470
Little Flock Volunteer Police	8,041	1,087	1,759	-	1,931	4,777	5	-	759	3,803	4,567	1,054	(2,934)	(1,880)
Lockesburg Volunteer Fire	167,959	22,709	36,753	-	8,782	68,244	106	-	15,856	1,352	17,314	22,016	3,457	25,473
London Rural Volunteer Fire	158,150	21,383	34,607	-	5,965	61,955	99	-	14,930	5,310	20,339	20,731	4,139	24,870
Lone Rock Volunteer Fire	53,409	7,221	11,687	-	-	18,908	34	-	5,042	4,620	9,696	7,001	(6,281)	720
Lonoke Volunteer Fire	165,626	22,394	36,243	-	1,975	60,612	104	-	15,636	930	16,670	21,711	(3,381)	18,330
Louann Volunteer Fire	60,512	8,182	13,242	-	-	21,424	38	-	5,713	6,018	11,769	7,932	(3,624)	4,308
Lowell Volunteer Fire	756	102	165	-	1,911	2,178	-	-	71	7,511	7,582	99	(8,783)	(8,684)
Lowell Volunteer Police	37,008	5,004	8,098	-	3,481	16,583	23	-	3,494	55	3,572	4,851	269	5,120
Luxora Volunteer Fire	82,941	11,214	18,150	-	1,497	30,861	52	-	7,830	-	7,882	10,872	(785)	10,087
Lynne Volunteer Fire	90,225	12,199	19,744	-	2,149	34,092	57	-	8,518	7,397	15,972	11,827	(8,032)	3,795
Magazine Volunteer Fire	22,684	3,067	4,964	-	2,166	10,197	14	-	2,141	3,844	5,999	2,974	(2,997)	(23)
Magnet Cove Volunteer Fire	83,133	11,240	18,191	-	7,903	37,334	52	-	7,848	1,513	9,413	10,897	19,370	30,267
Magnolia Volunteer Fire	75,401	10,195	16,500	-	6,984	33,679	47	-	7,118	-	7,165	9,884	2,536	12,420
Magnolia Volunteer Police	83,196	11,249	18,205	-	3,287	32,741	52	-	7,854	1,287	9,193	10,906	(491)	10,415
Malvern Volunteer Fire	23,376	3,161	5,115	-	845	9,121	15	-	2,207	11,658	13,880	3,064	(5,549)	(2,485)
Mammoth Spring Volunteer Fire	106,062	14,340	23,209	-	4,589	42,138	67	-	10,013	7,331	17,411	13,903	(18,907)	(5,004)
Manila Volunteer Fire	167,011	22,581	36,546	-	10,151	69,278	105	-	15,766	17,490	33,361	21,892	2,607	24,499
Manila Volunteer Police	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mansfield Volunteer Fire	66,540	8,997	14,561	-	-	23,558	42	-	6,282	3,298	9,622	8,722	(3,404)	5,318
Mansfield Volunteer Police	-	-	-	-	-	-	-	-	-	-	-	-	(1,379)	(1,379)
Marble Volunteer Fire	30,160	4,078	6,600	-	401	11,079	19	-	2,847	1,284	4,150	3,954	(3,605)	349
Marianna Volunteer Fire	134,092	18,130	29,343	-	6,566	54,039	84	-	12,659	671	13,414	17,577	1,710	19,287
Marianna Volunteer Police	-	-	-	-	1	1	-	-	-	17	17	-	(12)	(12)
Marion Volunteer Fire	250,143	33,821	54,737	-	4,553	93,111	157	-	23,614	-	23,771	32,789	12,274	45,063
Marion Volunteer Police	151,057	20,424	33,055	-	37,024	90,503	95	-	14,260	-	14,355	19,801	21,058	40,859
Marked Tree Volunteer Fire	178,512	24,136	39,063	-	8,381	71,580	112	-	16,852	3,165	20,129	23,400	2,366	25,766
Marmaduke Volunteer Fire	121,014	16,362	26,481	-	2,279	45,122	76	-	11,424	9,740	21,240	15,863	1,159	17,022
Marmaduke Volunteer Police	37,008	5,004	8,098	-	7,415	20,517	23	-	3,494	1,852	5,369	4,851	1,904	6,755
Marshall Volunteer Fire	89,789	12,140	19,648	-	298	32,086	56	-	8,476	17,461	25,993	11,770	(13,473)	(1,703)
Marshall Volunteer Police	7,796	1,054	1,706	-	-	2,760	5	-	736	3,207	3,948	1,022	(1,731)	(709)
Marvell Volunteer Fire	163,113	22,054	35,693	-	7,893	65,640	102	-	15,398	-	15,500	21,381	5,608	26,989
Marvell Volunteer Police	14,388	1,945	3,148	-	3,236	8,329	9	-	603	603	1,970	1,886	(170)	1,716
Maumelle Volunteer Fire	66,668	9,014	14,589	-	17	23,620	42	-	6,294	3,769	10,105	8,739	(6,544)	2,195
Mayflower Volunteer Fire	109,587	14,817	23,980	-	-	38,797	69	-	10,345	9,271	19,685	14,365	(6,409)	7,956
Mayflower Volunteer Police	-	-	-	-	4,566	4,566	-	-	-	27,600	27,600	-	(5,016)	(5,016)

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Volunteer

As of and for the Year Ended December 31, 2022

Employer	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual 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 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
Maynard Volunteer Fire	\$ 85,145	\$ 11,512	\$ 18,632	\$ -	\$ 1,889	\$ 32,033	\$ 54	\$ -	\$ 8,038	\$ 1,949	\$ 10,041	\$ 11,161	\$ (333)	\$ 10,828
Mecroly Volunteer Fire	179,396	24,256	39,256	-	4,570	68,082	113	-	16,936	1,275	18,324	23,516	(1,661)	21,855
Mecroly Volunteer Police	6,784	917	1,484	-	24	2,425	4	-	640	295	939	889	(1,478)	(589)
Megehee Volunteer Fire	127,361	17,220	27,870	-	98	45,188	80	-	12,023	16,213	28,316	16,695	(16,064)	631
Megehee Volunteer Police	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Meneil Volunteer Fire	105,625	14,281	23,113	-	10,274	47,668	66	-	9,971	243	10,280	13,846	3,811	17,657
Merae Volunteer Fire	52,781	7,136	11,550	-	131	18,817	33	-	4,983	3,108	8,124	6,919	(2,010)	4,909
Melbourne Volunteer Fire	91,045	12,310	19,923	-	-	32,233	57	-	8,595	10,059	18,711	11,934	(6,670)	5,264
Melrose Volunteer Fire	30,160	4,078	6,600	-	309	10,987	19	-	2,847	12,171	15,037	3,954	(12,622)	(8,668)
Mena Volunteer Fire	157,969	21,359	34,567	-	7,923	63,849	99	-	14,913	1,421	16,433	20,707	3,011	23,718
Midland Volunteer Fire	62,525	8,454	13,682	-	3,676	25,812	39	-	5,903	14,444	20,386	8,196	2,069	10,265
Milo Volunteer Fire	127,809	17,281	27,968	-	13,220	58,469	80	-	12,066	5,598	17,744	16,754	29,622	46,376
Mineral Springs Volunteer Fire	90,481	12,234	19,799	-	214	32,247	57	-	8,542	6,645	15,244	11,861	(4,179)	7,682
Monette Volunteer Fire	166,947	22,573	36,532	-	8,902	68,007	105	-	15,760	1,187	17,052	21,884	4,560	26,444
Monticello Volunteer Fire	61,897	8,369	13,545	-	345	22,259	39	-	5,843	11,357	17,239	8,114	(8,385)	(271)
Montrose Volunteer Fire	45,240	6,117	9,900	-	1,890	17,907	28	-	4,271	6,016	10,315	5,930	(235)	5,695
Morning Star Fpa	142,953	19,328	31,282	-	7,694	58,304	90	-	13,495	2,477	16,062	18,739	(8,115)	10,624
Morning Star Volunteer Fire	66,977	9,056	14,656	-	4,238	27,950	42	-	6,323	-	6,365	8,780	3,219	11,999
Moro Volunteer Fire	37,700	5,097	8,250	-	499	13,846	24	-	3,559	77	3,660	4,942	1,165	6,107
Morrilton Volunteer Fire	202,645	27,399	44,344	-	-	71,743	127	-	19,130	3,845	23,102	26,563	(5,404)	21,159
Morrilton Volunteer Fire	96,072	12,990	21,023	-	10,899	44,912	60	-	9,069	9,653	18,782	12,593	22,007	34,600
Morrow Volunteer Fire	105,188	14,222	23,018	-	1,631	38,871	66	-	9,930	2,308	12,304	13,788	3,164	16,952
Mount Holly Volunteer Fire	128,181	17,331	28,049	-	2,717	48,097	81	-	12,101	1,587	13,769	16,802	3,109	19,911
Mount Ida Volunteer Fire	136,723	18,486	29,918	-	2,068	50,472	86	-	12,907	3,450	16,443	17,922	631	18,553
Mountain Home Volunteer Fire	82,941	11,214	18,150	-	2,868	32,232	52	-	7,830	33	7,915	10,872	(3,469)	7,403
Mountain Home Volunteer Police	46,305	6,261	10,133	-	4,903	21,297	29	-	4,371	1,944	6,344	6,070	1,787	7,857
Mountain Pine Volunteer Police	29,223	3,951	6,395	-	2,013	12,359	18	-	2,759	132	2,909	3,831	5,552	9,383
Mountain View Volunteer Fire	203,209	27,476	44,467	-	2,104	74,047	128	-	19,184	1,305	20,617	26,637	(1,728)	24,909
Mountain View Volunteer Police	7,540	1,019	1,650	-	3,206	5,875	5	-	712	5,021	5,738	988	(6,748)	(5,760)
Mountainburg Volunteer Fire	253,977	34,340	55,576	-	30,576	120,492	160	-	23,976	4,128	28,264	33,292	256	33,548
Mountainburg Volunteer Police	7,284	985	1,594	-	-	2,579	5	-	688	8,463	9,156	955	(7,613)	(6,658)
Mt Judea Area Volunteer Fire	180,962	24,468	39,599	-	1,235	65,302	114	-	17,083	1,451	18,648	23,721	1,367	25,088
Mulberry Police	15,080	2,039	3,300	-	7,035	12,374	9	-	1,424	-	1,433	1,977	3,515	5,492
Mulberry Volunteer Fire	160,791	21,740	35,185	-	3,719	60,644	101	-	15,179	17,550	32,830	21,077	(3,081)	17,996
Murfreesboro Volunteer Fire	98,085	13,262	21,463	-	3,220	37,945	62	-	9,260	1,356	10,678	12,857	660	13,517
Nashville Volunteer Fire	173,230	23,422	37,907	-	8,280	69,609	109	-	16,353	-	16,462	22,708	6,664	29,372
Natural Dam Volunteer Fire	30,096	4,069	6,586	-	278	10,933	19	-	2,841	94	2,954	3,945	(81)	3,864
New Blaine Rural Volunteer Fire	91,109	12,319	19,937	-	-	32,256	57	-	8,601	12,404	21,062	11,943	(6,773)	5,170
Newark Volunteer Fire	136,478	18,453	29,865	-	5,509	53,827	86	-	12,884	340	13,310	17,890	(1,060)	16,830
Newcastle Rural Volunteer Fire	6,603	893	1,445	-	3,110	5,448	4	-	623	-	627	866	1,536	2,402
Newport Volunteer Fire	75,337	10,186	16,486	-	3,003	29,675	47	-	7,112	1,304	8,463	9,875	(3,196)	6,679
Newport Volunteer Police	14,079	1,904	3,081	-	3,157	8,142	9	-	1,329	15	1,353	1,846	(1,111)	735
Nimrod/Aplin Volunteer Fire	75,401	10,195	16,500	-	3,005	29,700	47	-	7,118	117	7,282	9,884	1,727	11,611
Nob Hill Volunteer Fire	180,206	24,365	39,433	-	6,167	69,965	113	-	17,012	1,620	18,745	23,622	6,762	30,384
Norfolk Volunteer Police	10,096	1,365	2,209	-	134	3,708	6	-	953	20	979	1,323	1,348	2,671
Norman Volunteer Fire	82,941	11,214	18,150	-	7,172	36,536	52	-	7,830	74	7,956	10,872	4,193	15,065

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Volunteer

As of and for the Year Ended December 31, 2022

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense		
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	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	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Contributions and Proportionate Share of Contributions	Total Employer Pension Expense	
Norphlet Volunteer Fire	\$ 113,857	\$ 15,394	\$ 24,915	\$ -	\$ 2,149	\$ 42,458	\$ 72	\$ -	\$ 10,748	\$ 5,231	\$ 16,051	\$ 14,925	\$ (3,069)	\$ 11,856	
Norphlet Volunteer Police	7,540	1,019	1,650	-	78	2,747	5	-	712	1,962	2,679	988	(1,884)	(896)	
North Crossett Volunteer Fire	97,829	13,227	21,407	-	-	34,634	61	-	9,235	7,080	16,376	12,824	(7,543)	5,281	
North Pulaski Fpd	184,168	24,901	40,300	-	2,638	67,839	116	-	17,386	16,577	34,079	24,141	(1,574)	22,567	
Northeast Benton Co.	309,016	41,782	67,620	-	5,526	114,928	194	-	29,172	14,901	44,267	40,507	8,885	49,392	
Northeast Greene County Fire District	119,949	16,218	26,248	-	5,181	47,647	75	-	11,324	9,622	21,021	15,723	(14,969)	754	
Northeast Lakeside Volunteer Fire	68,990	9,328	15,097	-	-	24,425	43	-	6,513	12,025	18,581	9,043	(7,724)	1,319	
Northeast Saline County Fire	97,393	13,168	21,312	-	20,489	54,969	61	-	9,194	-	9,255	12,767	15,532	28,299	
Northside Volunteer Fire	52,589	7,110	11,508	-	132	18,750	33	-	4,965	6,521	11,519	6,894	(5,001)	1,893	
Northside Volunteer Fire	118,256	15,989	25,877	-	798	42,664	74	-	11,164	20,568	31,806	15,501	(9,970)	5,531	
Oak Grove Fire Protection Dist. #25	106,381	14,384	23,279	-	1,820	39,483	67	-	10,043	291	10,401	13,945	(464)	13,481	
Oak Grove Volunteer Fire	61,705	8,343	13,503	-	7,400	29,246	39	-	5,825	2,953	8,817	8,088	1,782	9,870	
Oil Trough Volunteer Fire	105,497	14,264	23,085	-	1,108	38,457	66	-	9,959	3,304	13,329	13,829	(9,381)	4,448	
Ola Volunteer Fire	83,569	11,299	18,287	-	1,397	30,983	53	-	7,889	166	8,108	10,954	(1,279)	9,675	
Ola Volunteer Police	16,028	2,167	3,507	-	3,957	9,631	10	-	1,513	1,477	3,000	2,101	1,816	3,917	
Oppelo Volunteer Fire	112,601	15,225	24,640	-	4,326	44,191	71	-	10,630	5,694	16,395	14,760	(5,842)	8,918	
Oppelo Volunteer Police	8,232	1,113	1,801	-	1,004	3,918	5	-	777	-	782	1,079	1,906	2,985	
Osceola Volunteer Fire	75,273	10,178	16,472	-	15,128	41,778	47	-	7,106	46	7,199	9,867	6,191	16,058	
Osceola Volunteer Police	37,264	5,038	8,154	-	181	13,373	23	-	3,518	1,933	5,474	4,885	(2,045)	2,840	
Ouachita Co Fd #1	60,321	8,156	13,200	-	-	21,356	38	-	5,694	13,314	19,046	7,907	(12,556)	(4,649)	
Ouachita Volunteer Fire	6,912	935	1,512	-	3,256	5,703	4	-	652	-	656	906	1,608	2,514	
Oxley Volunteer Fire	30,160	4,078	6,600	-	-	10,678	19	-	2,847	9,120	11,986	3,954	(7,454)	(3,500)	
Ozark Volunteer Fire	149,417	20,202	32,696	-	10,336	63,234	94	-	14,105	-	14,199	19,586	5,200	24,786	
Ozark Volunteer Police	36,071	4,877	7,893	-	2,006	14,776	23	-	3,405	7,654	11,082	4,728	(3,969)	759	
Pangburn Volunteer Fire	227,459	30,754	49,774	-	12,624	93,152	143	-	21,473	-	21,616	29,816	14,828	44,644	
Pangburn Volunteer Police	-	-	-	-	1	1	-	-	-	2,054	2,054	-	(3,131)	(3,131)	
Paragould Volunteer Fire	89,789	12,140	19,648	-	9,558	41,346	56	-	8,476	64	8,596	11,770	8,898	20,668	
Paragould Volunteer Police	52,472	7,095	11,482	-	809	19,386	33	-	4,953	1,796	6,782	6,878	(303)	6,575	
Paris Volunteer Fire	120,577	16,303	26,385	-	1,177	43,865	76	-	11,383	1,904	13,363	15,806	(2,125)	13,681	
Parkin Volunteer Fire	67,861	9,175	14,850	-	330	24,355	43	-	6,406	11,064	17,513	8,895	(5,554)	3,341	
Parks Volunteer Fire	-	-	-	-	-	-	-	-	-	-	-	-	(5,005)	(5,005)	
Parthenon Volunteer Fire	112,100	15,157	24,530	-	18,929	58,616	70	-	10,583	602	11,255	14,694	10,626	25,320	
Patterson Volunteer Fire	68,425	9,252	14,973	-	364	24,589	43	-	6,460	11,204	17,707	8,969	(6,769)	2,200	
Patterson Volunteer Police	15,272	2,065	3,342	-	221	5,628	10	-	1,442	16	1,468	2,002	48	2,050	
Pea Ridge Volunteer Fire	206,223	27,883	45,127	-	16,457	89,467	130	-	19,468	70,373	89,971	27,032	(15,667)	11,365	
Pea Ridge Volunteer Police	15,453	2,089	3,381	-	7,475	12,945	10	-	1,459	3,733	5,202	2,026	1,645	3,671	
Peel Volunteer Fire & Rescue	113,165	15,301	24,763	-	2,436	42,500	71	-	10,683	1,999	12,753	14,834	(1,074)	13,760	
Perryville Volunteer Fire	82,504	11,155	18,054	-	2,346	31,555	52	-	7,789	4,146	11,987	10,815	(6,058)	4,757	
Philadelphia Volunteer Fire	68,926	9,319	15,083	-	-	24,402	43	-	6,507	14,680	21,230	9,035	(11,821)	(2,786)	
Piggott Volunteer Fire	152,122	20,568	33,288	-	2,216	56,072	96	-	14,361	8,111	22,568	19,941	(840)	19,101	
Pine Bluff Volunteer Police	32,546	4,400	7,122	-	1,433	12,955	20	-	3,072	4,067	7,159	4,266	(1,927)	2,339	
Pine Ridge Volunteer Fire	37,700	5,097	8,250	-	498	13,845	24	-	3,559	77	3,660	4,942	(1,362)	3,580	
Pine Village Volunteer Fire	90,545	12,242	19,813	-	3,901	35,956	57	-	8,548	5,503	14,108	11,869	3,461	15,330	
Pineville Volunteer Fire	120,514	16,294	26,371	-	722	43,387	76	-	11,377	27,899	39,352	15,797	(16,787)	(990)	
Piney Point Volunteer Fire	136,542	18,462	29,879	-	13,695	62,036	86	-	12,890	5,002	17,978	17,898	28,278	46,176	
Plainview Volunteer Fire	142,197	19,226	31,116	-	3,511	53,853	89	-	13,424	2,864	16,377	18,640	(3,077)	15,563	

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Volunteer

As of and for the Year Ended December 31, 2022

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense		
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Contributions and Proportionate Share of Contributions	Total Employer Pension Expense	
Pleasant Plains Volunteer Fire	\$ 128,181	\$ 17,331	\$ 28,049	\$ -	\$ 937	\$ 46,317	\$ 81	\$ -	\$ 12,101	\$ 3,808	\$ 15,990	\$ 16,802	\$ (3,033)	\$ 13,769	
Plumerville Volunteer Fire	120,013	16,227	26,262	-	12,050	54,539	75	-	11,330	-	11,405	15,732	1,217	16,949	
Pocahontas Volunteer Fire	135,530	18,325	29,657	-	4,037	52,019	85	-	12,794	-	12,879	17,766	(639)	17,127	
Pocahontas Volunteer Police	32,045	4,333	7,012	-	2,877	14,222	20	-	3,025	12,037	15,082	4,201	(3,915)	286	
Ponca Volunteer Fire	60,821	8,224	13,309	-	1,495	23,028	38	-	5,742	-	5,780	7,973	4,449	12,422	
Portland Volunteer Fire	37,200	5,030	8,140	-	264	13,434	23	-	3,512	77	3,612	4,876	(190)	4,686	
Pottsville Volunteer Fire	174,551	23,601	38,196	-	12,404	74,201	110	-	16,478	-	16,588	22,881	7,665	30,546	
Pottsville Volunteer Police	70,939	9,591	15,523	-	14,176	39,290	45	-	6,697	506	7,248	9,299	14,126	23,425	
Prairie Grove Volunteer Fire	134,401	18,172	29,410	-	1,031	48,613	84	-	12,688	22,980	35,752	17,618	(9,520)	8,098	
Prairie Grove Volunteer Police	37,700	5,097	8,250	-	4,548	17,895	24	-	3,559	14	3,597	4,942	3,711	8,653	
Prescott Volunteer Fire	52,781	7,136	11,550	-	4	18,690	33	-	4,983	13,120	18,136	6,919	(7,195)	(276)	
Pulaski Co Volunteer Fire	36,763	4,971	8,045	-	-	13,016	23	-	3,471	8,576	12,070	4,819	(10,163)	(5,344)	
Pyatt Rural Fire & Def Assoc	89,033	12,038	19,483	-	293	31,814	56	-	8,405	4,789	13,250	11,671	(2,546)	9,125	
Quail Creek Volunteer Fire	15,836	2,141	3,465	-	2,287	7,893	10	-	1,495	15,082	16,587	2,076	(1,772)	304	
Quitman Volunteer	119,949	16,218	26,248	-	26,751	69,217	75	-	11,324	11,619	23,018	15,723	27,457	43,180	
Ravenden Volunteer Fire	90,481	12,234	19,799	-	2,957	34,990	57	-	8,542	5,882	14,481	11,861	(1,263)	10,598	
Rector Volunteer Fire	135,785	18,359	29,713	-	1,481	49,553	85	-	12,819	9,986	22,890	17,799	(15,469)	2,330	
Rector Volunteer Police	21,928	2,965	4,798	-	2,690	10,453	14	-	2,070	621	2,705	2,874	(126)	2,748	
Redfield Volunteer Fire	202,890	27,432	44,397	-	23,172	95,001	127	-	19,153	15,013	34,293	26,595	2,106	28,701	
Redfield Volunteer Police	15,080	2,039	3,300	-	164	5,503	9	-	1,424	31	1,464	1,977	(119)	1,858	
Richwood Volunteer Fire	37,700	5,097	8,250	-	15	13,362	24	-	3,559	3,583	7,166	4,942	(3,620)	1,322	
Rison Volunteer Fire	135,721	18,351	29,699	-	5,173	53,223	85	-	12,813	1,342	14,240	17,791	3,058	20,849	
Riverdale Volunteer Fire	30,160	4,078	6,600	-	307	10,985	19	-	2,847	3,129	5,995	3,954	(5,446)	(1,492)	
Rockport Volunteer Fire	87,968	11,894	19,249	-	492	31,635	55	-	8,304	3,615	11,974	11,531	(5,972)	5,559	
Rocky Branch Volunteer Fire	11,118	1,503	2,433	-	5,239	9,175	7	-	1,050	-	1,057	1,457	2,587	4,044	
Rogers Volunteer Police	-	-	-	-	-	-	-	-	-	583	583	-	(513)	(513)	
Rondo Volunteer Fire	14,388	1,945	3,148	-	46	5,139	9	-	1,358	260	1,627	1,886	(228)	1,658	
Rose Bud Volunteer Fire	113,101	15,292	24,749	-	-	40,041	71	-	10,677	17,972	28,720	14,826	(4,765)	10,061	
Ross Van Ness – Wellford Volunteer Fire	128,181	17,331	28,049	-	10,930	56,310	81	-	12,101	4,654	16,836	16,802	259	17,061	
Round Mountain Volunteer Fire	143,453	19,396	31,391	-	1,468	52,255	90	-	13,542	6,369	20,001	18,804	(2,135)	16,669	
Ruddell Hill Volunteer Fire	54,293	7,341	11,881	-	247	19,469	34	-	5,125	2,868	8,027	7,117	(4,584)	2,533	
Rudd'S Crossing Volunteer Fire	52,781	7,136	11,550	-	-	18,686	33	-	4,983	6,951	11,967	6,919	(6,926)	(7)	
Rumyan Acres Volunteer Fire Department Fire	60,448	8,173	13,228	-	18,727	40,128	38	-	5,707	2,538	8,283	7,924	15,045	22,969	
Russell Volunteer Fire	75,337	10,186	16,486	-	970	27,642	47	-	7,112	760	7,919	9,875	511	10,386	
Salem Volunteer Fire	159,098	21,511	34,815	-	-	56,326	100	-	15,019	3,349	18,468	20,855	(3,786)	17,069	
Salem-Saline County Volunteer	224,445	30,347	49,114	-	4,500	83,961	141	-	21,188	-	21,329	29,421	9,108	38,529	
Saratoga Volunteer Fire	15,080	2,039	3,300	-	200	5,539	9	-	1,424	29	1,462	1,977	(2,533)	(556)	
Sardis Fire Protection Distric	143,453	19,396	31,391	-	27,762	78,549	90	-	13,542	6,099	19,731	18,804	7,284	26,088	
Scotland Area Fire & Emergency	150,802	20,390	32,999	-	24,739	78,128	95	-	14,236	9,612	23,943	19,768	2,730	22,498	
Scott Volunteer Fire	38,457	5,200	8,415	-	3,900	17,515	24	-	3,630	20,094	23,748	5,041	(5,602)	(561)	
Scranton Rural Volunteer Fire	107,947	14,595	23,621	-	-	38,216	68	-	10,190	6,632	16,890	14,150	(5,071)	9,079	
Se Jefferson Co Volunteer Fire	75,774	10,245	16,581	-	3,095	29,921	48	-	7,153	139	7,340	9,933	1,839	11,772	
Searcy Volunteer Fire	15,080	2,039	3,300	-	198	5,537	9	-	1,424	30	1,463	1,977	(32)	1,945	
Searcy Volunteer Police	75,965	10,271	16,623	-	11,237	38,131	48	-	7,171	1,227	8,446	9,958	2,011	11,969	
Sedgwick Fire Improvement Dist	38,829	5,250	8,497	-	-	13,747	24	-	3,666	4,656	8,346	5,090	(7,241)	(2,151)	
Shady Grove Fire & Rescue	60,321	8,156	13,200	-	618	21,974	38	-	5,694	1,933	7,665	7,907	(3,348)	4,559	

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Volunteer

As of and for the Year Ended December 31, 2022

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense	
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense
Shannon Hills Volunteer Fire	\$ 61,513	\$ 8,317	\$ 13,461	\$ -	\$ -	\$ 21,778	\$ 39	\$ -	\$ 5,807	\$ 10,868	\$ 16,714	\$ 8,063	\$ (5,806)	\$ 2,257
Shannon Hills Volunteer Police	31,417	4,248	6,875	-	994	12,117	20	-	2,966	672	3,658	4,118	(2,778)	1,340
Shaw Volunteer Fire Protection	98,649	13,338	21,587	-	1,300	36,225	62	-	9,313	2,528	11,903	12,931	(3,854)	9,077
Sheridan Volunteer Fire	218,407	29,530	47,793	-	5,529	82,852	137	-	20,618	2,694	23,449	28,629	955	29,584
Siloam Springs Volunteer Fire	24,250	3,279	5,306	-	229	8,814	15	-	2,289	2,853	5,157	3,179	2,407	5,586
Sixth District Volunteer Fire	142,633	19,285	31,212	-	5,335	55,832	90	-	13,465	4,776	18,331	18,697	(10,798)	7,899
Smackover Volunteer Fire	135,721	18,351	29,699	-	2,140	50,190	85	-	12,813	3,327	16,225	17,791	(2,973)	14,818
Smackover Volunteer Police	-	-	-	-	1	1	-	-	-	2,019	2,019	-	(635)	(635)
Smyrna Volunteer Fire	38,829	5,250	8,497	-	4,860	18,607	24	-	3,666	7,428	11,118	5,090	(6,012)	(922)
Snowball Volunteer Fire	105,124	14,214	23,004	-	4,567	41,785	66	-	9,924	2,542	12,532	13,780	2,115	15,895
South Carroll Co Fire Assoc	113,793	15,386	24,901	-	363	40,650	72	-	10,742	2,233	13,047	14,916	(1,832)	13,084
South Greene County Volunteer Fire	120,141	16,244	26,290	-	8,585	51,119	75	-	11,342	2,400	13,817	15,748	(1,780)	13,968
South Mountain Volunteer Fire	37,700	5,097	8,250	-	388	13,735	24	-	3,559	7,835	11,418	4,942	(7,556)	(2,614)
Southbend Volunteer Fire	141,440	19,124	30,951	-	3,609	53,684	89	-	13,352	23,591	37,032	18,540	(10,027)	8,513
Southridge Volunteer Fire	128,181	17,331	28,049	-	4,530	49,910	81	-	12,101	3,881	16,063	16,802	(954)	15,848
Southside Volunteer Fire	175,744	23,762	38,457	-	3,878	66,097	110	-	16,591	13,692	30,393	23,037	(4,920)	18,117
Sparkman Volunteer Fire	77,914	10,535	17,050	-	2,164	29,749	49	-	7,355	1,943	9,347	10,213	(2,354)	7,859
Sparkman Volunteer Police	15,080	2,039	3,300	-	155	5,494	9	-	1,424	2,054	3,487	1,977	(1,897)	80
St. Francis Volunteer Fire	30,160	4,078	6,600	-	769	11,447	19	-	2,847	1,812	4,678	3,954	(173)	3,781
Stamps Volunteer Fire	128,054	17,314	28,021	-	1,463	46,798	80	-	12,089	13,712	25,881	16,786	(3,929)	12,857
Star City Volunteer Fire	136,669	18,479	29,907	-	5,313	53,699	86	-	12,902	2,530	15,518	17,915	(3,197)	14,718
Star City Volunteer Police	-	-	-	-	-	-	-	-	-	3,421	3,421	-	(536)	(536)
Stephens Volunteer Fire	82,877	11,206	18,136	-	-	29,342	52	-	7,824	4,523	12,399	10,864	(5,330)	5,534
Strawberry Volunteer Fire	85,018	11,495	18,604	-	147	30,246	53	-	8,026	3,563	11,642	11,144	(3,059)	8,085
Strickler Volunteer Fire	60,949	8,241	13,337	-	1,094	22,672	38	-	5,754	122	5,914	7,989	28	8,017
Strong Volunteer Fire	105,561	14,273	23,099	-	1,080	38,452	66	-	9,965	9,920	19,951	13,837	(4,592)	9,245
Stuttgart Police	52,088	7,043	11,398	-	24,056	42,497	33	-	4,917	-	4,950	6,828	12,160	18,988
Stuttgart Volunteer Fire	60,640	8,199	13,270	-	13,723	35,192	38	-	5,725	551	6,314	7,949	8,676	16,625
Sulphur Rock Area Volunteer Fire	75,401	10,195	16,500	-	6,515	33,210	47	-	7,118	-	7,165	9,884	17,292	27,176
Sulphur Springs Volunteer Fire	44,176	5,973	9,667	-	67	15,707	28	-	4,170	249	4,447	5,791	(339)	5,452
Sulphur Springs Volunteer Police	22,620	3,058	4,950	-	8,811	16,819	14	-	2,135	16,015	18,164	2,965	5,575	8,540
Summit Volunteer Fire	128,245	17,340	28,063	-	2,578	47,981	81	-	12,107	-	12,188	16,811	8,386	25,197
Sunnyland Rural Volunteer Fire	67,861	9,175	14,850	-	-	24,025	43	-	6,406	6,604	13,053	8,895	(5,643)	3,252
Sunset Rural Volunteer Fire	67,861	9,175	14,850	-	899	24,924	43	-	6,406	120	6,569	8,895	(124)	8,771
Sweet Home Volunteer Fire	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Swifton Volunteer Fire	120,641	16,312	26,399	-	6,908	49,619	76	-	11,389	1,144	12,609	15,814	3,182	18,996
Swifton Volunteer Police	-	-	-	-	-	-	-	-	-	172	172	-	(75)	(75)
Taylor Volunteer Fire	74,208	10,034	16,239	-	9,544	35,817	47	-	7,005	10,257	17,309	9,727	447	10,174
Texarkana Volunteer Police	319	43	70	-	-	113	-	-	30	3,214	3,244	42	(1,706)	(1,664)
Thornton Volunteer Fire	70,001	9,465	15,318	-	-	24,783	44	-	6,608	6,245	12,897	9,176	512	9,688
Tillar Volunteer Fire	105,561	14,273	23,099	-	1,400	38,772	66	-	9,965	244	10,275	13,837	1,025	14,862
Timbo Volunteer Fire	187,501	25,352	41,030	-	11,748	78,130	118	-	17,701	1,727	19,546	24,578	8,833	33,411
Tinsman Volunteer Fire	67,296	9,099	14,726	-	10,091	33,916	42	-	6,353	-	6,395	8,821	7,694	16,515
Tontitown Area Volunteer Fire	163,113	22,054	35,693	-	2,850	60,597	102	-	15,398	9,334	24,834	21,381	(2,314)	19,067
Tontitown Volunteer Fire	52,408	7,086	11,468	-	23,851	42,405	33	-	4,947	1	4,981	6,870	10,987	17,857
Tontitown Volunteer Police	89,917	12,157	19,676	-	3,981	35,814	56	-	8,488	852	9,396	11,787	6,809	18,596

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Volunteer

As of and for the Year Ended December 31, 2022

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense		
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual 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 Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Town Of Concord Police	\$ 8,733	\$ 1,181	\$ 1,911	\$ -	\$ 3,975	\$ 7,067	\$ 5	\$ -	\$ 824	\$ -	\$ 829	\$ 1,145	\$ 2,043	\$ 3,188
Town Of Sherrill Vfd	2,513	340	550	-	1,184	2,074	2	-	237	-	239	329	585	914
Town Of St. Charles Volunteer Fire	75,401	10,195	16,500	-	996	27,691	47	-	7,118	151	7,316	9,884	(151)	9,733
Tracy Area Volunteer Fire	82,440	11,147	18,040	-	-	29,187	52	-	7,783	12,378	20,213	10,807	(4,273)	6,534
Trumann Volunteer Fire	75,465	10,203	16,514	-	-	26,717	47	-	7,124	11,415	18,586	9,892	(4,775)	5,117
Trumann Volunteer Police	37,008	5,004	8,098	-	10,032	23,134	23	-	3,494	627	4,144	4,851	5,905	10,756
Tuckerman Volunteer Fire	159,034	21,503	34,801	-	18,344	74,648	100	-	15,013	18,232	33,345	20,847	4,829	25,676
Tuckerman Volunteer Police	22,120	2,991	4,840	-	1,667	9,498	14	-	2,088	6,436	8,538	2,900	(1,883)	1,017
Tull Fire & Rescue	60,949	8,241	13,337	-	7,082	28,660	38	-	5,754	5,473	11,265	7,989	(4,692)	3,297
Turrell Volunteer Fire	22,620	3,058	4,950	-	300	8,308	14	-	2,135	46	2,195	2,965	(44)	2,921
Turtle Creek Volunteer Fire	180,025	24,341	39,394	-	5,486	69,221	113	-	16,995	1,165	18,273	23,598	33,714	57,312
Tyronza Volunteer Fire	113,602	15,360	24,859	-	1,388	41,607	71	-	10,724	9,035	19,830	14,891	(2,293)	12,598
Tyronza Volunteer Police	319	43	70	-	455	568	-	-	30	10,462	10,492	42	(2,848)	(2,806)
Umpire Volunteer Fire	68,116	9,210	14,906	-	6,623	30,739	43	-	6,430	1,061	7,534	8,929	819	9,748
Upper White Oak Lake Vfd Fire	52,717	7,128	11,536	-	15,197	33,861	33	-	4,977	-	5,010	6,910	13,035	19,945
Valley Springs Volunteer Fire	90,481	12,234	19,799	-	214	32,247	57	-	8,542	8,466	17,065	11,861	(11,103)	758
Van Buren Volunteer Police	54,165	7,324	11,853	-	6,620	25,797	34	-	5,113	1,963	7,110	7,100	5,816	12,916
Vandervoort Rural Volunteer Fire	82,941	11,214	18,150	-	1,098	30,462	52	-	7,830	773	8,655	10,872	(1,932)	8,940
Velvet Ridge Fire Protection District	113,101	15,292	24,749	-	5,233	45,274	71	-	10,677	76	10,824	14,826	4,765	19,591
Vilonia Volunteer Fire	210,302	28,435	46,019	-	19,556	94,010	132	-	19,853	-	19,985	27,567	10,380	37,947
Vilonia Volunteer Police	7,540	1,019	1,650	-	100	2,769	5	-	712	608	1,325	988	(4,470)	(3,482)
Viola Volunteer Fire	67,168	9,082	14,698	-	1,902	25,682	42	-	6,341	4,095	10,478	8,805	(4,998)	3,807
Wabbaseka Volunteer Fire	28,840	3,899	6,311	-	2,814	13,024	18	-	2,723	5,879	8,620	3,780	(5,579)	(1,799)
Waldo Volunteer Fire	30,160	4,078	6,600	-	5,652	16,330	19	-	2,847	551	3,417	3,954	(740)	3,214
Waldo Volunteer Police	15,272	2,065	3,342	-	4,190	9,597	10	-	1,442	1,982	3,434	2,002	1,686	3,688
Waldron Volunteer Fire	120,897	16,346	26,455	-	4,218	47,019	76	-	11,413	9,903	21,392	15,848	(3,580)	12,268
Walnut Ridge Volunteer Fire	90,044	12,175	19,704	-	905	32,784	57	-	8,500	666	9,223	11,803	(3,286)	8,517
Walnut Ridge Volunteer Police	15,080	2,039	3,300	-	-	5,339	9	-	1,424	4,317	5,750	1,977	(5,294)	(3,317)
Ward Volunteer Fire	150,045	20,287	32,834	-	31,433	84,554	94	-	14,165	-	14,259	19,668	15,980	35,648
Ward Volunteer Police	7,540	1,019	1,650	-	1,934	4,603	5	-	712	16,428	17,145	988	(6,627)	(5,639)
Warren Volunteer Fire	228,087	30,839	49,911	-	6,705	87,455	143	-	21,532	2,629	24,304	29,898	(7,974)	21,924
Washington Volunteer Fire	90,481	12,234	19,799	-	9,564	41,597	57	-	8,542	2,379	10,978	11,861	14,112	25,973
Water Valley Volunteer Fire	96,764	13,083	21,174	-	412	34,669	61	-	9,135	2,441	11,637	12,684	(4,101)	8,583
Watson Chapel Volunteer Fire	100,098	13,534	21,904	-	-	35,438	63	-	9,450	14,685	24,198	13,121	(32,971)	(19,850)
Wedington Volunteer Fire	205,339	27,764	44,933	-	5,128	77,825	129	-	19,385	3,777	23,291	26,916	2,712	29,628
Weiner Volunteer Fire	98,522	13,321	21,559	-	179	35,059	62	-	9,301	2,294	11,657	12,914	(1,832)	11,082
Weiner Volunteer Police	-	-	-	-	36	36	-	-	-	1,215	1,215	-	(1,080)	(1,080)
Wescon Volunteer Fire	164,689	22,267	36,038	-	4,019	62,324	103	-	15,547	6,368	22,018	21,588	(1,023)	20,565
Wesley Volunteer Fire	30,725	4,154	6,723	-	953	11,830	19	-	2,901	12,731	15,651	4,027	(5,037)	(1,010)
West Fork Volunteer Fire	187,245	25,317	40,974	-	3,804	70,095	118	-	17,677	29,643	47,438	24,545	(17,381)	7,164
West Fork Volunteer Police	59,692	8,071	13,062	-	503	21,636	38	-	5,635	683	6,356	7,825	(1,902)	5,923
West Memphis Volunteer Police	76,721	10,373	16,789	-	3,345	30,507	48	-	7,243	1,965	9,256	10,057	8,799	18,856
West Point Volunteer Fire	45,997	6,219	10,065	-	955	17,239	29	-	4,342	92	4,463	6,029	(3,735)	2,294

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer – Volunteer
As of and for the Year Ended December 31, 2022

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense		
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
West Pulaski Volunteer Fire	\$ 341,625	\$ 46,191	\$ 74,756	\$ -	\$ 15,113	\$ 136,060	\$ 215	\$ -	\$ 32,250	\$ 14,035	\$ 46,500	\$ 44,781	\$ (1,209)	\$ 43,572
Western Greene Co Fire	194,157	26,252	42,486	-	8,293	77,031	122	-	18,329	6,277	24,728	25,451	1,207	26,658
Western Grove Volunteer Fire	136,414	18,444	29,851	-	3,949	52,244	86	-	12,878	14,357	27,321	17,881	(2,271)	15,610
Wheatley Volunteer Fire	66,796	9,031	14,617	-	2,491	26,139	42	-	6,306	572	6,920	8,756	153	8,909
Wheatley Volunteer Police	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wheeler Volunteer Fire	151,238	20,449	33,095	-	6,410	59,954	95	-	14,277	6,608	20,980	19,825	(736)	19,089
White Bluff-Rye Hill Volunteer	114,166	15,436	24,982	-	-	40,418	72	-	10,778	27,928	38,778	14,965	(17,812)	(2,847)
White Hall Volunteer Fire	106,690	14,425	23,346	-	2,108	39,879	67	-	10,072	5,203	15,342	13,985	(7,193)	6,792
White Hall Volunteer Police	23,504	3,178	5,143	-	2,435	10,756	15	-	2,219	17	2,251	3,081	5,382	8,463
Whitehouse Volunteer Fire	137,170	18,547	30,016	-	5,644	54,207	86	-	12,949	927	13,962	17,981	1,406	19,387
Wickes Rvfd #2	67,861	9,175	14,850	-	14,424	38,449	43	-	6,406	3,045	9,494	8,895	6,721	15,616
Williams Junction Volunteer Fire	60,321	8,156	13,200	-	3,743	25,099	38	-	5,694	1,730	7,462	7,907	(211)	7,696
Wilmar Volunteer Fire	45,368	6,134	9,928	-	106	16,168	29	-	4,283	4,099	8,411	5,947	(5,317)	630
Wilmot Volunteer Fire	52,088	7,043	11,398	-	-	18,441	33	-	4,917	8,542	13,492	6,828	(6,000)	828
Wilson Police	820	111	179	-	2,099	2,389	1	-	77	3,089	3,167	107	301	408
Wilson Volunteer Fire	82,749	11,188	18,108	-	10,400	39,696	52	-	7,812	1,655	9,519	10,847	3,823	14,670
Wilton Volunteer Fire	72,579	9,813	15,882	-	6,794	32,489	46	-	6,852	14,487	21,385	9,514	1,885	11,399
Winchester Volunteer Fire	59,628	8,062	13,048	-	8,993	30,103	37	-	5,629	617	6,283	7,816	3,383	11,199
Woodlawn Volunteer Fire	149,108	20,161	32,629	-	14,938	67,728	94	-	14,076	259	14,429	19,546	10,445	29,991
Wright-Pastoria Volunteer Fire	65,539	8,861	14,342	-	-	23,203	41	-	6,187	2,424	8,652	8,591	(3,828)	4,763
Wynne Volunteer Fire	83,378	11,273	18,245	-	274	29,792	52	-	7,871	6,048	13,971	10,929	(3,927)	7,002
Wynne Volunteer Police	2,013	272	440	-	633	1,345	1	-	190	-	191	264	(899)	(635)
Y-City Volunteer Fire	82,313	11,129	18,012	-	3,034	32,175	52	-	7,771	196	8,019	10,790	1,578	12,368
Yellville Volunteer Fire	97,829	13,227	21,407	-	3,839	38,473	61	-	9,235	13,347	22,643	12,824	(5,743)	7,081
Zinc Volunteer Fire	75,337	10,186	16,486	-	1,660	28,332	47	-	7,112	1,729	8,888	9,875	4,025	13,900
	<u>\$ 55,547,130</u>	<u>\$ 7,510,443</u>	<u>\$ 12,155,076</u>	<u>\$ -</u>	<u>\$ 2,980,581</u>	<u>\$ 22,632,062</u>	<u>\$ 34,903</u>	<u>\$ -</u>	<u>\$ 5,243,811</u>	<u>\$ 3,185,267</u>	<u>\$ 8,463,981</u>	<u>\$ 7,281,277</u>	<u>\$ (253,617)</u>	<u>\$ 7,027,660</u>

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Notes to the Schedules of Employer Allocations and
Schedules of Pension Amounts by Employer
December 31, 2022

Note 1: Plan Description and Reporting Entity

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

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

Benefits

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

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

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

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Notes to the Schedules of Employer Allocations and
Schedules of Pension Amounts by Employer
December 31, 2022

- 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, 2022, for each year of volunteer service, \$7.61 per month, to a maximum of \$304.40 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 toward DROP eligibility. The DROP member continues his payroll withholding, the employee's contribution is credited according to law to the defined benefit pension plan and the DROP, and the monthly benefits that would have been payable had the member elected to cease employment and receive a service retirement shall be paid into a separate DROP account.

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Notes to the Schedules of Employer Allocations and
Schedules of Pension Amounts by Employer
December 31, 2022

Contributions

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

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

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

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

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

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

Contributions

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

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Notes to the Schedules of Employer Allocations and
Schedules of Pension Amounts by Employer
December 31, 2022

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, 2022 are based on the ratio of each employer's contributions to total employer contributions of the group for the fiscal year ended December 31, 2022. The contributions used excluded contributions made for prior service, excess benefits and irregular payments. The employer allocation percentages have been rounded for presentation purposes. Therefore, use of these percentages to recalculate individual employer amounts presented in the schedules of pension amounts by employer may result in immaterial differences due to rounding.

Pension Expense and Amortization of Pension Expense

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

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

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

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Notes to the Schedules of Employer Allocations and
Schedules of Pension Amounts by Employer
December 31, 2022

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, 2022 were as follows:

	<u>Paid</u>	<u>Volunteer</u>	<u>Total</u>
Total pension liability	\$ 3,466,714,473	\$ 164,296,294	\$ 3,631,010,767
Plan's fiduciary net position	<u>2,399,022,786</u>	<u>108,749,164</u>	<u>2,507,771,950</u>
Net pension liability	<u>\$ 1,067,691,687</u>	<u>\$ 55,547,130</u>	<u>\$ 1,123,238,817</u>
Plan's fiduciary net position as a percentage of total pension liability	69.20%	66.19%	69.07%

Actuarial Assumptions

The total pension liability as of December 31, 2022 was determined by an actuarial valuation as of December 31, 2022 using the following actuarial assumptions:

<u>Paid Service Assumptions</u>	
Wage inflation	3.00%
Price inflation	2.25%
Investment rate of return	7.25%
Actuarial cost method	Entry age normal
<u>Volunteer Service Assumptions</u>	
Price inflation	2.25%
Investment rate of return	7.25%
Actuarial cost method	Entry age normal

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Notes to the Schedules of Employer Allocations and
Schedules of Pension Amounts by Employer
December 31, 2022

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, 2022. The combining statement for plans administered by the System is as follows:

	Cost-Sharing Multiple- Employer	Agent Multiple- Employer	Total
Additions			
Contributions			
Member contributions	\$ 27,469,832	\$ 15,259	\$ 27,485,091
Employer contributions	102,227,296	39,148,323	141,375,619
Local plan administrative mergers and paid military time	49,566	2,708,933	2,758,499
Total contributions	129,746,694	41,872,515	171,619,209
Net investment loss	(429,851,795)	(48,754,925)	(478,606,720)
Total additions	(300,105,101)	(6,882,410)	(306,987,511)
Deductions			
Benefits paid to participants	125,265,453	59,388,463	184,653,916
Administrative expenses	2,824,142	320,352	3,144,494
Total deductions	128,089,595	59,708,815	187,798,410
Net Decrease in Net Position Restricted for Pensions	(428,194,696)	(66,591,225)	(494,785,921)
Net Position Restricted for Pensions, Beginning of Year	2,935,966,646	331,315,178	3,267,281,824
Net Position Restricted for Pensions, End of Year	\$ 2,507,771,950	\$ 264,723,953	\$ 2,772,495,903

Note 5: Additional Financial Information

Additional financial information is located in LOPFI's Comprehensive Annual Financial Report for the year ended December 31, 2022, which can be found on LOPFI's website at www.lopfi-prb.com.

GASB 68
Proportionate Share
LOPFI Only

Arkansas Local Police and Fire Retirement System

GASB Statement Nos. 68 – Employer Level Reporting
December 31, 2022





April 14, 2023

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

Dear Trustees:

This report provides information required by the Arkansas Local Police and Fire Retirement System (“LOPFI”) at the employer level in connection with the Governmental Accounting Standards Board (GASB) Statement No. 68 “Accounting and Financial Reporting for Pensions.” This report is intended to complement the GASB Statement Nos. 67 and 68 report dated April 5, 2023. 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.

Our calculation of the liability associated with the benefits described in this report was performed for the purpose of satisfying the requirements of GASB Statement No. 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 No. 68 may produce significantly different results. This report may be provided to parties other than the System only in its entirety and only with the permission of the Board of Trustees. 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 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.

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, 2022 for additional discussion of the nature of actuarial calculations and more information related to participant data, demographic assumptions, and benefit provisions.

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 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 System's financial statements.

The signing actuaries 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,
Gabriel, Roeder, Smith & Company



Heidi G. Barry, ASA, FCA, MAAA



Casey T. Ahlbrandt-Rains, ASA, MAAA

HGB/CTA:ah

C1508



Table of Contents

	<u>Page</u>
Section A	System Wide Results
	Executive Summary 1
	Statement of Pension Expense under GASB Statement No. 68..... 2
	Statement of Outflows and Inflows Arising from Current Reporting Period..... 3
	Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods 4
	Schedule of Changes in Net Pension Liability and Related Ratios Current..... 6
Section B	Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of December 31, 2022 7
Section C	Schedule of Pension Amounts by Employer as of December 31, 2022 27
Section D	Schedule of Deferred Resources by Employer by Year as of December 31, 2022 47



SECTION A

SYSTEM WIDE RESULTS

Executive Summary as of December 31, 2022

	2022
Actuarial Valuation Date	December 31, 2022
Measurement Date of the Net Pension Liability	December 31, 2022
Employer's Fiscal Year Ending Date (Reporting Date)	December 31, 2022

	Paid Service	Volunteer Service
Membership		
Number of		
- Retirees and Beneficiaries (Including DROP)	4,498	4,053
- Inactive, Nonretired Members	7,024	7,744
- Active Members	6,648	7,251
- Total	18,170	19,048
Covered Payroll	\$ 414,280,752	N/A

Net Pension Liability		
Total Pension Liability	\$ 3,466,714,473	\$ 164,296,294
Plan Fiduciary Net Position	2,399,022,786	108,749,164
Net Pension Liability	\$ 1,067,691,687	\$ 55,547,130
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	69.20%	66.19%
Net Pension Liability as a Percentage of Covered Payroll	257.72%	N/A

Development of the Single Discount Rate		
Single Discount Rate	7.25%	7.25%
Long-Term Expected Rate of Investment Return	7.25%	7.25%
Long-Term Municipal Bond Rate*	4.05%	4.05%
Last year ending December 31 in the 2023 to 2122 projection period for which projected benefit payments are fully funded	2122	2122

Total Pension Expense \$ 169,924,323 \$ 7,281,277

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

	Paid Service		Volunteer Service	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 70,183,522	\$ -	\$ 7,510,443	\$ 34,903
Changes in assumptions	11,639,877	82,785,115	-	5,243,811
Net difference between projected and actual earnings on pension plan investments	491,584,662	231,690,142	22,630,894	10,475,818
Total	\$ 573,408,061	\$ 314,475,257	\$ 30,141,337	\$ 15,754,532

**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, 2022. 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.*



Statement of Pension Expense under GASB Statement No. 68

Fiscal Year Ended December 31, 2022

	Paid Service	Volunteer Service	Total
A. Expense			
1. Service Cost	\$ 61,276,377	\$ 2,322,788	\$ 63,599,165
2. Interest on the Total Pension Liability	229,900,055	10,676,527	240,576,582
3. Current-Period Benefit Changes	32,765,847	-	32,765,847
4. Employee Contributions (made negative for addition here)	(27,468,645)	(1,187)	(27,469,832)
5. Projected Earnings on Plan Investments (made negative for addition here)	(203,663,400)	(9,254,251)	(212,917,651)
6. Pension Plan Administrative Expense	2,699,084	125,058	2,824,142
7. Other Changes in Plan Fiduciary Net Position	-	-	-
8. Recognition of Outflow (Inflow) of Resources Due to Liabilities	29,582,204	1,317,297	30,899,501
9. Recognition of Outflow (Inflow) of Resources Due to Assets	44,832,801	2,095,045	46,927,846
10. Total Pension Expense	\$ 169,924,323	\$ 7,281,277	\$ 177,205,600

Statement of Outflows and Inflows Arising from Current Reporting Period Fiscal Year Ended December 31, 2022

	Paid Service	Volunteer Service
A. Outflows (Inflows) of Resources Due to Liabilities		
1. Difference between expected and actual experience of the Total Pension Liability (gains) or losses	\$ 67,993,426	\$ 8,578,727
2. Assumption Changes (gains) or losses	\$ (118,742,685)	\$ (6,136,301)
3. Recognition period for Liabilities: Average of the expected remaining service lives of all employees {in years}	3.3023	3.0246
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	\$ 20,589,718	\$ 2,836,318
5. Outflow (Inflow) of Resources to be recognized in the current pension expense for Assumption Changes	\$ (35,957,570)	\$ (2,028,798)
6. Outflow (Inflow) of Resources to be recognized in the current pension expense due to Liabilities	\$ (15,367,852)	\$ 807,520
7. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses for the difference between expected and actual experience of the Total Pension Liability	\$ 47,403,708	\$ 5,742,409
8. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses for Assumption Changes	\$ (82,785,115)	\$ (4,107,503)
9. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Liabilities	\$ (35,381,407)	\$ 1,634,906
B. Outflows (Inflows) of Resources Due to Assets		
1. Net difference between projected and actual earnings on pension plan investments (gains) or losses	\$ 614,480,828	\$ 28,288,618
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	\$ 122,896,166	\$ 5,657,724
4. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Assets	\$ 491,584,662	\$ 22,630,894

Paid Service

Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods Fiscal Year Ended December 31, 2022

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

	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
1. Due to liabilities	\$ 65,539,774	\$ 35,957,570	\$ 29,582,204
2. Due to assets	158,302,532	113,469,731	44,832,801
3. Total*	\$ 223,842,306	\$ 149,427,301	\$ 74,415,005

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

	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
1. Differences between expected and actual experience	\$ 57,667,013	\$ -	\$ 57,667,013
2. Assumption changes	7,872,761	35,957,570	(28,084,809)
3. Net difference between projected and actual earnings on pension plan investments	158,302,532	113,469,731	44,832,801
4. Total*	\$ 223,842,306	\$ 149,427,301	\$ 74,415,005

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

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows of Resources
1. Differences between expected and actual experience	\$ 70,183,522	\$ -	\$ 70,183,522
2. Assumption changes	11,639,877	82,785,115	(71,145,238)
3. Net difference between projected and actual earnings on pension plan investments	491,584,662	231,690,142	259,894,520
4. Total*	\$ 573,408,061	\$ 314,475,257	\$ 258,932,804

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

Year Ending December 31	Net Deferred Outflows of Resources
2023	\$ 20,728,710
2024	43,234,525
2025	72,073,405
2026	122,896,164
2027	-
Thereafter	-
Total*	\$ 258,932,804

* 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, 2022

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

	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
1. Due to liabilities	\$ 4,433,067	\$ 3,115,770	\$ 1,317,297
2. Due to assets	7,218,939	5,123,894	2,095,045
3. Total*	\$ 11,652,006	\$ 8,239,664	\$ 3,412,342

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

	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
1. Differences between expected and actual experience	\$ 4,433,067	\$ 98,017	\$ 4,335,050
2. Assumption changes	-	3,017,753	(3,017,753)
3. Net difference between projected and actual earnings on pension plan investments	7,218,939	5,123,894	2,095,045
4. Total*	\$ 11,652,006	\$ 8,239,664	\$ 3,412,342

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

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows of Resources
1. Differences between expected and actual experience	\$ 7,510,443	\$ 34,903	\$ 7,475,540
2. Assumption changes	-	5,243,811	(5,243,811)
3. Net difference between projected and actual earnings on pension plan investments	22,630,894	10,475,818	12,155,076
4. Total*	\$ 30,141,337	\$ 15,754,532	\$ 14,386,805

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

Year Ending December 31	Net Deferred Outflows of Resources
2023	\$ 1,856,253
2024	3,282,311
2025	3,590,519
2026	5,657,722
2027	-
Thereafter	-
Total*	\$ 14,386,805

* Totals may not add due to rounding.



Schedule of Changes in Net Pension Liability and Related Ratios Current Period Fiscal Year Ended December 31, 2022

	Paid Service	Volunteer Service	Total
A. Total Pension Liability			
1. Service Cost	\$ 61,276,377	\$ 2,322,788	\$ 63,599,165
2. Interest on the Total Pension Liability	229,900,055	10,676,527	240,576,582
3. Changes of benefit terms	32,765,847	-	32,765,847
4. Difference between expected and actual experience of the Total Pension Liability	67,993,426	8,578,727	76,572,153
5. Changes of assumptions	(118,742,685)	(6,136,301)	(124,878,986)
6. Benefit payments, including refunds of employee contributions & DROP distributions	(120,253,714)	(5,011,739)	(125,265,453)
7. Net change in Total Pension Liability	\$ 152,939,306	\$ 10,430,002	\$ 163,369,308
8. Total Pension Liability – beginning	3,313,775,167	153,866,292	3,467,641,459
9. Total Pension Liability – ending	\$ 3,466,714,473	\$ 164,296,294	\$ 3,631,010,767
B. Plan Fiduciary Net Position			
1. Employer contributions	\$ 96,814,315	\$ 5,412,981	\$ 102,227,296
2. Employee contributions	27,468,645	1,187	27,469,832
3. Other contributions	49,566	-	49,566
4. Pension plan net investment income	(410,817,428)	(19,034,367)	(429,851,795)
5. Benefit payments, including refunds of employee contributions and DROP distributions	(120,253,714)	(5,011,739)	(125,265,453)
6. Pension plan administrative expense	(2,699,084)	(125,058)	(2,824,142)
7. Net change in Plan Fiduciary Net Position	\$ (409,437,700)	\$ (18,756,996)	\$ (428,194,696)
8. Plan Fiduciary Net Position – beginning	2,808,460,486	127,506,160	2,935,966,646
9. Plan Fiduciary Net Position – ending	\$ 2,399,022,786	\$ 108,749,164	\$ 2,507,771,950
C. Net Pension Liability	\$ 1,067,691,687	\$ 55,547,130	\$ 1,123,238,817
D. Plan Fiduciary Net Position as a percentage of the Total Pension Liability	69.20%	66.19%	69.07%
E. Covered-Employee Payroll	\$ 414,280,752	N/A	N/A
F. Net Pension Liability as a percentage of Covered-Employee Payroll	257.72%	N/A	N/A



SECTION B

SCHEDULE OF EMPLOYER ALLOCATIONS OF NET PENSION LIABILITY (INCLUDING SENSITIVITY ANALYSIS)

Paid Service

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of December 31, 2022

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under	Net Pension Liability at a	Net Pension Liability at a
				Current Discount Rate	Discount Rate 1% Higher	Discount Rate 1% Lower
				7.25%	8.25%	6.25%
2163632	70 West Fire Protection District Fire	\$ 20,342	0.02098%	\$ 223,963	\$ 135,327	\$ 333,493
15032	Alexander Fire	86,975	0.08969%	957,584	578,610	1,425,897
15022	Alexander Police	95,898	0.09889%	1,055,825	637,972	1,572,184
24822	Alzheimer Police	11,352	0.01171%	124,984	75,520	186,108
20522	Altus Police	6,660	0.00687%	73,326	44,306	109,186
30222	Amity Police	11,760	0.01213%	129,476	78,235	192,797
41833	Arkadelphia Fire	128,182	0.13218%	1,411,267	852,744	2,101,458
64733	Ash Flat Fire	40,200	0.04145%	442,597	267,435	659,052
64722	Ash Flat Police	45,233	0.04664%	498,010	300,917	741,565
60433	Ashdown Fire	8,741	0.00901%	96,237	58,150	143,303
60422	Ashdown Police	125,872	0.12980%	1,385,835	837,377	2,063,587
70122	Atkins Police	88,787	0.09156%	977,533	590,665	1,455,603
80922	Augusta Police	65,303	0.06734%	718,978	434,435	1,070,599
82522	Austin Police	36,110	0.03724%	397,566	240,226	591,999
90622	Bald Knob Police	73,754	0.07605%	812,022	490,656	1,209,148
100732	Barling Fire	61,259	0.06317%	674,454	407,532	1,004,300
100722	Barling Police	109,484	0.11290%	1,205,405	728,354	1,794,917
110433	Batesville Fire	135,293	0.13951%	1,489,559	900,051	2,218,038
110422	Batesville Police	221,395	0.22830%	2,437,530	1,472,853	3,629,623
112023	Bauxite Police	17,257	0.01780%	189,997	114,804	282,917
120122	Bay Police	52,763	0.05441%	580,914	351,011	865,014
128732	Beaver Lake Fire	124,653	0.12854%	1,372,413	829,267	2,043,603
131732	Beebe Fire	34,108	0.03517%	375,525	226,907	559,178
140636	Bella Vista Fire	988,100	1.01891%	10,878,854	6,573,439	16,199,239
140626	Bella Vista Police	617,363	0.63662%	6,797,087	4,107,072	10,121,254
150333	Benton Fire	974,188	1.00457%	10,725,684	6,480,888	15,971,161
150322	Benton Police	962,964	0.99299%	10,602,110	6,406,219	15,787,151
160033	Bentonville Fire	1,753,354	1.80803%	19,304,202	11,664,372	28,745,066
160022	Bentonville Police	1,403,423	1.44719%	15,451,507	9,336,419	23,008,182
170822	Berryville Police	176,677	0.18219%	1,945,191	1,175,362	2,896,501
168633	Bethel Heights Fire	-	0.00000%	-	-	-
168622	Bethel Heights Police	-	0.00000%	-	-	-
175922	Black Rock Police	7,234	0.00746%	79,645	48,125	118,597
179133	Blytheville Fire	278,427	0.28711%	3,065,445	1,852,265	4,564,624
179122	Blytheville Police	367,394	0.37885%	4,044,961	2,444,127	6,023,179
188022	Bono Police	45,030	0.04643%	495,775	299,567	738,237
199622	Bradford Police	24,306	0.02506%	267,606	161,698	398,481
200322	Bradley Police	6,815	0.00703%	75,032	45,338	111,727
209733	Brinkley Fire	9,686	0.00999%	106,642	64,437	158,795
209723	Brinkley Police	61,548	0.06347%	677,636	409,455	1,009,038
212722	Brookland Police	95,354	0.09833%	1,049,835	634,352	1,563,265
219433	Bryant Fire	601,003	0.61974%	6,616,966	3,998,236	9,853,042
219422	Bryant Police	596,459	0.61506%	6,566,937	3,968,006	9,778,546
224032	Buford Fire	10,684	0.01102%	117,629	71,076	175,157
228332	Bull Shoals Fire	9,850	0.01016%	108,447	65,528	161,484
228322	Bull Shoals Police	30,022	0.03096%	330,538	199,725	492,191
258533	Cabot Fire	518,817	0.53500%	5,712,108	3,451,485	8,505,658
258522	Cabot Police	595,108	0.61367%	6,552,062	3,959,018	9,756,398
268233	Caddo Valley Fire	6,516	0.00672%	71,740	43,348	106,825
268222	Caddo Valley Police	32,751	0.03377%	360,584	217,879	536,931
277133	Camden Fire	329,550	0.33983%	3,628,303	2,192,366	5,402,752
277123	Camden Police	194,775	0.20085%	2,144,448	1,295,761	3,193,206
285222	Cammack Village Police	36,727	0.03787%	404,360	244,330	602,115
288722	Caraway Police	25,833	0.02664%	284,418	171,857	423,515



Paid Service

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of December 31, 2022

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability		
				Liability Under Current Discount Rate	Liability at a Discount Rate 1% Higher	Liability at a Discount Rate 1% Lower
				7.25%	8.25%	6.25%
298422	Carlisle Police	\$ 46,809	0.04827%	\$ 515,361	\$ 311,402	\$ 767,402
309332	Cave City Fire	6,743	0.00695%	74,240	44,859	110,547
309322	Cave City Police	51,054	0.05265%	562,098	339,642	836,996
310722	Cave Springs Police	142,009	0.14644%	1,563,501	944,730	2,328,143
318233	Centerton Fire	340,599	0.35122%	3,749,951	2,265,871	5,583,893
318222	Centerton Police	305,091	0.31461%	3,359,013	2,029,650	5,001,763
319022	Central City Police	1,966	0.00203%	21,645	13,079	32,231
333632	Cherokee Village Fire	76,904	0.07930%	846,703	511,612	1,260,790
333622	Cherokee Village Police	58,304	0.06012%	641,920	387,873	955,855
334422	Cherry Valley Police	8,813	0.00909%	97,030	58,629	144,483
348422	Clarendon Police	33,397	0.03444%	367,697	222,177	547,521
357322	Clarksville Police	198,101	0.20428%	2,181,067	1,317,888	3,247,733
368932	Clinton Fire	7,391	0.00762%	81,374	49,169	121,171
368922	Clinton Police	63,507	0.06549%	699,204	422,487	1,041,155
375122	Coal Hill Police	7,440	0.00767%	81,913	49,495	121,974
377822	Concord Police	-	0.00000%	-	-	-
378633	Conway Fire	1,491,925	1.53845%	16,425,902	9,925,188	24,459,113
378622	Conway Police	1,706,384	1.75960%	18,787,068	11,351,899	27,975,025
387522	Corning Police	51,927	0.05355%	571,710	345,450	851,308
397222	Cotter Police	24,247	0.02500%	266,956	161,306	397,513
406533	Cotton Plant Fire	6,258	0.00645%	68,900	41,632	102,596
406522	Cotton Plant Police	7,599	0.00784%	83,664	50,553	124,581
427833	Crossett Fire	242,162	0.24971%	2,666,172	1,611,008	3,970,084
427822	Crossett Police	136,757	0.14102%	1,505,677	909,790	2,242,040
455322	Dardanelle Police	149,977	0.15465%	1,651,227	997,738	2,458,773
476633	De Queen Fire	46,568	0.04802%	512,708	309,799	763,451
476622	De Queen Police	171,243	0.17658%	1,885,363	1,139,212	2,807,414
466922	Decatur Police	90,479	0.09330%	996,162	601,921	1,483,343
481222	Dermott Police	42,339	0.04366%	466,147	281,665	694,120
485522	Des Arc Police	65,787	0.06784%	724,306	437,655	1,078,534
486322	Devalls Bluff Police	6,091	0.00628%	67,061	40,521	99,858
496022	DeWitt Police	78,492	0.08094%	864,187	522,176	1,286,824
498722	Diamond City Police	13,970	0.01441%	153,808	92,937	229,029
501022	Diaz Police	18,558	0.01914%	204,321	123,459	304,246
502922	Dierks Police	38,876	0.04009%	428,020	258,627	637,346
516922	Dover Police	58,392	0.06021%	642,888	388,459	957,298
535522	Earle Police	20,410	0.02105%	224,711	135,780	334,608
536322	East Camden Police	6,899	0.00711%	75,957	45,896	113,104
546033	El Dorado Fire	532,559	0.54917%	5,863,406	3,542,905	8,730,949
546023	El Dorado Police	434,784	0.44834%	4,786,916	2,892,446	7,127,993
556832	Elkins Fire	17,226	0.01776%	189,656	114,598	282,409
556822	Elkins Police	114,952	0.11854%	1,265,607	764,730	1,884,561
561422	Elm Springs Police	59,564	0.06142%	655,792	396,256	976,512
585133	Eureka Springs Fire	142,251	0.14669%	1,566,165	946,340	2,332,110
585122	Eureka Springs Police	173,340	0.17875%	1,908,451	1,153,163	2,841,793
587822	Evening Shade Police	5,301	0.00547%	58,363	35,265	86,906
595922	Fairfield Bay Police	61,128	0.06303%	673,011	406,660	1,002,153
604132	Farmington Fire	126,238	0.13017%	1,389,864	839,812	2,069,588
604122	Farmington Police	226,070	0.23312%	2,489,002	1,503,954	3,706,266
614937	Fayetteville Fire	2,365,648	2.43942%	26,045,480	15,737,722	38,783,217
614927	Fayetteville Police	2,452,396	2.52887%	27,000,564	16,314,822	40,205,392
630032	Flippin Fire	18,933	0.01952%	208,450	125,954	310,394
630022	Flippin Police	61,741	0.06367%	679,760	410,738	1,012,202
635122	Foreman Police	-	0.00000%	-	-	-



Paid Service

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of December 31, 2022

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
				7.25%	8.25%	6.25%
644033	Forrest City Fire	\$ 272,434	0.28093%	\$ 2,999,463	\$ 1,812,396	\$ 4,466,373
644022	Forrest City Police	309,792	0.31945%	3,410,770	2,060,924	5,078,833
654833	Fort Smith Fire	2,425,004	2.50063%	26,698,982	16,132,594	39,756,319
654823	Fort Smith Police	1,699,918	1.75293%	18,715,878	11,308,883	27,869,019
665322	Friendship Police	2,328	0.00240%	25,631	15,487	38,166
693932	Gassville Fire	11,036	0.01138%	121,505	73,418	180,928
693922	Gassville Police	42,289	0.04361%	465,596	281,332	693,300
704832	Gentry Fire	8,889	0.00917%	97,867	59,135	145,729
704822	Gentry Police	118,613	0.12231%	1,305,914	789,085	1,944,581
713722	Gillett Police	7,520	0.00775%	82,794	50,028	123,285
724222	Glenwood Police	36,248	0.03738%	399,086	241,144	594,262
726922	Goshen Police	58,495	0.06032%	644,022	389,144	958,986
733122	Gosnell Police	46,827	0.04829%	515,559	311,522	767,697
739033	Gravel Ridge Fire Protection Dist.	24,543	0.02531%	270,215	163,275	402,366
737432	Gravette Fire	65,779	0.06783%	724,218	437,602	1,078,403
737422	Gravette Police	122,059	0.12587%	1,343,854	812,010	2,001,076
743922	Green Forest Police	133,153	0.13731%	1,465,997	885,814	2,182,954
744732	Greenbrier Fire	-	0.00000%	-	-	-
744722	Greenbrier Police	95,658	0.09864%	1,053,182	636,375	1,568,249
746322	Greenland Police	32,270	0.03328%	355,289	214,680	529,045
747133	Greenwood Fire	17,965	0.01853%	197,792	119,514	294,524
747122	Greenwood Police	249,756	0.25754%	2,749,781	1,661,528	4,094,583
754422	Greers Ferry Police	35,049	0.03614%	385,885	233,167	574,605
776522	Hackett Police	15,111	0.01558%	166,370	100,528	247,735
804422	Hampton Police	25,723	0.02653%	283,207	171,125	421,711
813322	Hardy Police	33,667	0.03472%	370,669	223,973	551,948
823022	Harrisburg Police	57,357	0.05915%	631,493	381,573	940,330
834633	Harrison Fire	385,882	0.39792%	4,248,511	2,567,121	6,326,277
834622	Harrison Police	386,665	0.39872%	4,257,132	2,572,330	6,339,114
843522	Hartford Police	8,902	0.00918%	98,010	59,221	145,942
847832	Haskell Fire	4,607	0.00475%	50,722	30,649	75,529
847822	Haskell Police	55,457	0.05719%	610,574	368,934	909,180
862133	Heber Springs Fire	59,654	0.06151%	656,783	396,854	977,987
862122	Heber Springs Police	171,499	0.17685%	1,888,182	1,140,915	2,811,611
865622	Hector Police	8,030	0.00828%	88,409	53,420	131,646
864833	Helena-West Helena Fire	252,165	0.26003%	2,776,304	1,677,554	4,134,077
864823	Helena-West Helena Police	227,057	0.23414%	2,499,868	1,510,521	3,722,448
866422	Hermitage Police	13,906	0.01434%	153,103	92,511	227,980
885022	Highfill Police	45,420	0.04684%	500,068	302,161	744,631
890732	Highland Fire	3,331	0.00343%	36,674	22,160	54,610
890722	Highland Police	34,536	0.03561%	380,237	229,754	566,195
900833	Holiday Island Fire	36,779	0.03793%	404,932	244,676	602,967
892322	Holly Grove Police	6,018	0.00621%	66,257	40,035	98,661
902433	Hope Fire	154,937	0.15977%	1,705,836	1,030,735	2,540,089
911337	Hot Springs Fire	1,322,079	1.36331%	14,555,920	8,795,269	21,674,601
911327	Hot Springs Police	1,687,912	1.74055%	18,583,694	11,229,012	27,672,188
921032	Hot Springs Village Fire	287,054	0.29601%	3,160,428	1,909,657	4,706,058
921022	Hot Springs Village Police	226,224	0.23328%	2,490,697	1,504,979	3,708,791
932633	Hoxie Fire	478	0.00049%	5,263	3,180	7,836
932622	Hoxie Police	31,465	0.03245%	346,426	209,324	515,848
941522	Hughes Police	20,087	0.02071%	221,155	133,631	329,313
951222	Humphrey Police	4,202	0.00433%	46,263	27,954	68,889
971722	Huntington Police	1,508	0.00156%	16,603	10,032	24,723
962833	Huntsville Fire	11,509	0.01187%	126,713	76,565	188,682



Paid Service

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of December 31, 2022

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under	Net Pension Liability at a	Net Pension Liability at a
				Current Discount Rate	Discount Rate 1% Higher	Discount Rate 1% Lower
				7.25%	8.25%	6.25%
962822	Huntsville Police	\$ 95,381	0.09836%	\$ 1,050,133	\$ 634,532	\$ 1,563,708
981422	Huttig Police	7,050	0.00727%	77,620	46,901	115,580
1021933	Jacksonville Fire	876,297	0.90362%	9,647,917	5,829,658	14,366,303
1021922	Jacksonville Police	670,976	0.69190%	7,387,359	4,463,738	11,000,203
1031622	Jasper Police	15,071	0.01554%	165,930	100,261	247,079
1039132	Johnson Area Fire Department	-	0.00000%	-	-	-
1038332	Johnson Fire	62,551	0.06450%	688,678	416,127	1,025,482
1038322	Johnson Police	107,652	0.11101%	1,185,235	716,166	1,764,883
1050233	Jonesboro Fire	1,716,742	1.77028%	18,901,108	11,420,806	28,144,837
1050223	Jonesboro Police	2,030,412	2.09373%	22,354,575	13,507,529	33,287,247
1058822	Judsonia Police	47,871	0.04936%	527,054	318,467	784,813
1061822	Junction City Police	2,742	0.00283%	30,189	18,241	44,953
1080422	Kensett Police	40,402	0.04166%	444,821	268,779	662,364
1083922	Kibler Police	16,202	0.01671%	178,382	107,786	265,621
1100222	Lake City Police	42,874	0.04421%	472,037	285,224	702,891
1103732	Lake Hamilton Fire	-	0.00000%	-	-	-
1104032	Lake Hamilton Fire Protection District	4,489	0.00463%	49,423	29,864	73,594
1120722	Lake Village Police	63,827	0.06582%	702,727	424,616	1,046,401
1111823	Lakeview Police	17,414	0.01796%	191,726	115,848	285,491
1086322	Lamar Police	27,010	0.02785%	297,377	179,687	442,811
1130422	Lavaca Police	30,827	0.03179%	339,401	205,080	505,388
1140122	Leachville Police	47,084	0.04855%	518,389	313,231	771,911
1150922	Lepanto Police	17,683	0.01823%	194,688	117,638	289,901
1152522	Lewisville Police	21,775	0.02245%	239,740	144,860	356,987
1161432	Lincoln Fire	18,504	0.01908%	203,727	123,100	303,361
1161422	Lincoln Police	109,974	0.11340%	1,210,800	731,614	1,802,950
1157622	Little Flock Police	81,775	0.08433%	900,332	544,017	1,340,646
1160633	Little Rock Fire	7,895,758	8.14198%	86,931,279	52,527,359	129,445,672
1160623	Little Rock Police	9,248,327	9.53673%	101,822,888	61,525,461	151,620,140
1180022	Lonoke Police	122,609	0.12643%	1,349,909	815,669	2,010,093
10010	LOPFI Staff	192,676	0.19868%	2,121,338	1,281,797	3,158,794
1190833	Lowell Fire	384,106	0.39608%	4,228,958	2,555,305	6,297,161
1190822	Lowell Police	250,181	0.25798%	2,754,461	1,664,355	4,101,550
1195922	Luxora Police	11,448	0.01181%	126,041	76,159	187,682
1218133	Magnolia Fire	128,847	0.13287%	1,418,589	857,168	2,112,360
1218122	Magnolia Police	245,010	0.25265%	2,697,529	1,629,955	4,016,775
1229733	Malvern Fire	202,525	0.20884%	2,229,774	1,347,319	3,320,262
1229722	Malvern Police	232,368	0.23961%	2,558,342	1,545,853	3,809,518
1248332	Manila Fire	276	0.00028%	3,039	1,836	4,525
1248322	Manila Police	54,662	0.05637%	601,822	363,645	896,147
1258022	Mansfield Police	27,262	0.02811%	300,151	181,363	446,942
1268832	Marianna Fire	19,146	0.01974%	210,795	127,371	313,886
1268822	Marianna Police	100,609	0.10375%	1,107,692	669,312	1,649,417
1278532	Marion Fire	37,251	0.03841%	410,129	247,816	610,705
1278526	Marion Police	330,545	0.34085%	3,639,258	2,198,985	5,419,064
1288222	Marked Tree Police	62,273	0.06421%	685,618	414,278	1,020,924
1297122	Marmaduke Police	36,611	0.03775%	403,082	243,559	600,213
1305622	Marshall Police	21,390	0.02206%	235,501	142,299	350,675
1308022	Marvell Police	35,356	0.03646%	389,265	235,210	579,638
1318833	Maumelle Fire	552,962	0.57021%	6,088,040	3,678,638	9,065,442
1318823	Maumelle Police	497,930	0.51346%	5,482,145	3,312,532	8,163,229
1324232	Mayflower Fire	11,573	0.01193%	127,417	76,991	189,732
1324222	Mayflower Police	85,912	0.08859%	945,880	571,539	1,408,470
1328522	McCrory Police	46,071	0.04751%	507,236	306,492	755,303



Paid Service

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of December 31, 2022

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under	Net Pension Liability at a	Net Pension Liability at a
				Current Discount Rate	Discount Rate 1% Higher	Discount Rate 1% Lower
				7.25%	8.25%	6.25%
1338233	McGehee Fire	\$ 107,416	0.11077%	\$ 1,182,636	\$ 714,596	\$ 1,761,013
1338222	McGehee Police	86,028	0.08871%	947,157	572,310	1,410,372
1358722	McRae Police	7,730	0.00797%	85,106	51,425	126,728
1377333	Mena Fire	35,733	0.03685%	393,416	237,718	585,819
1388922	Mineral Springs Police	27,451	0.02831%	302,232	182,621	450,041
1398622	Monette Police	44,532	0.04592%	490,292	296,254	730,072
1408733	Monticello Fire	111,628	0.11511%	1,229,010	742,617	1,830,066
1418422	Montrose Police	300	0.00031%	3,303	1,996	4,918
1421432	Morning Star FPA	7,642	0.00788%	84,137	50,839	125,285
1427332	Morrilton	10,466	0.01079%	115,229	69,626	171,583
1438933	Mountain Home Fire	369,147	0.38066%	4,064,261	2,455,789	6,051,918
1438922	Mountain Home Police	395,683	0.40802%	4,356,419	2,632,323	6,486,958
1447822	Mountain Pine Police	28,040	0.02891%	308,717	186,539	459,697
1452422	Mountain View Police	84,115	0.08674%	926,095	559,584	1,379,009
1436222	Mountainburg Police	8,715	0.00899%	95,951	57,977	142,877
1457522	Mulberry Police	26,339	0.02716%	289,989	175,223	431,810
1467222	Murfreesboro Police	33,214	0.03425%	365,682	220,960	544,521
1487733	Nashville Fire	11,555	0.01192%	127,219	76,871	189,436
1506733	Newport Fire	209,167	0.21569%	2,302,902	1,391,505	3,429,153
1506722	Newport Police	195,205	0.20129%	2,149,182	1,298,622	3,200,255
1509133	Nob Hill Fire	14,589	0.01504%	160,623	97,055	239,177
1536933	North Little Rock Fire	2,630,131	2.71215%	28,957,404	17,497,223	43,119,239
1536923	North Little Rock Police	2,772,133	2.85858%	30,520,827	18,441,906	45,447,267
1524532	Northeast Lakeside Association Fire	9,330	0.00962%	102,722	62,069	152,959
1547433	Oak Grove Fire Protection Dist. #25	17,800	0.01836%	195,976	118,416	291,819
1555522	Ola Police	25,327	0.02612%	278,847	168,491	415,219
1566022	Oppelo Police	5,667	0.00584%	62,393	37,700	92,907
1576833	Osceola Fire	203,822	0.21018%	2,244,054	1,355,947	3,341,525
1576822	Osceola Police	283,153	0.29198%	3,117,478	1,883,705	4,642,104
1585732	Ozark Fire	14,506	0.01496%	159,709	96,503	237,816
1585722	Ozark Police	92,194	0.09507%	1,015,044	613,330	1,511,459
1599722	Pangburn Police	13,828	0.01426%	152,244	91,992	226,701
1616033	Paragould Fire	456,835	0.47108%	5,029,695	3,039,143	7,489,504
1616022	Paragould Police	590,414	0.60883%	6,500,382	3,927,791	9,679,443
1623322	Patterson Police	8,366	0.00863%	92,109	55,656	137,155
1627632	Pea Ridge	155,579	0.16043%	1,712,905	1,035,006	2,550,614
1627622	Pea Ridge Police	191,522	0.19749%	2,108,633	1,274,120	3,139,875
1628422	Perla Police	2,220	0.00229%	24,442	14,769	36,395
1631422	Perryville Police	53,281	0.05494%	586,617	354,457	873,506
1646233	Pine Bluff Fire	1,278,868	1.31875%	14,080,172	8,507,804	20,966,186
1646223	Pine Bluff Police	1,194,757	1.23201%	13,154,121	7,948,246	19,587,242
1657822	Plainview Police	2,748	0.00283%	30,255	18,281	45,052
1643822	Pleasant Plains Police	-	0.00000%	-	-	-
1665933	Pocahontas Fire	67,007	0.06910%	737,738	445,771	1,098,535
1665922	Pocahontas Police	167,957	0.17319%	1,849,185	1,117,352	2,753,543
1671322	Portland Police	9,389	0.00968%	103,372	62,461	153,926
1668322	Pottsville Police	65,772	0.06782%	724,141	437,555	1,078,288
1675632	Prairie Grove Fire	66,214	0.06828%	729,008	440,496	1,085,534
1675622	Prairie Grove Police	211,435	0.21803%	2,327,872	1,406,594	3,466,335
1685333	Pulaski Co Fire	441,561	0.45533%	4,861,530	2,937,531	7,239,097
1695022	Ravenden Police	8,597	0.00887%	94,652	57,192	140,942
1704322	Rector Police	50,886	0.05247%	560,248	338,524	834,242
1713222	Redfield Police	67,026	0.06912%	737,948	445,898	1,098,846
1714022	Rison Police	37,008	0.03816%	407,453	246,200	606,721



Paid Service

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of December 31, 2022

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under	Net Pension Liability at a	Net Pension Liability at a
				Current Discount Rate	Discount Rate 1% Higher	Discount Rate 1% Lower
				7.25%	8.25%	6.25%
1720522	Rockport Police	\$ 39,587	0.04082%	\$ 435,848	\$ 263,357	\$ 649,002
1724833	Rogers Fire	2,073,770	2.13844%	22,831,941	13,795,973	33,998,072
1724822	Rogers Police	1,611,388	1.66164%	17,741,174	10,719,928	26,417,629
1733733	Russellville Fire	726,997	0.74967%	8,004,143	4,836,424	11,918,630
1733722	Russellville Police	721,256	0.74375%	7,940,936	4,798,231	11,824,510
1753122	Salem Police	41,812	0.04312%	460,345	278,159	685,480
1749332	SAU Tech - Arkansas Fire Training Academy	6,828	0.00704%	75,175	45,424	111,940
1763933	Searcy Fire	575,061	0.59299%	6,331,348	3,825,654	9,427,741
1763922	Searcy Police	575,186	0.59312%	6,332,724	3,826,485	9,429,790
1765522	Shannon Hills Police	43,612	0.04497%	480,163	290,133	714,990
1774432	Sheridan Fire	-	0.00000%	-	-	-
1778722	Sherwood Police	997,012	1.02810%	10,976,974	6,632,727	16,345,345
1783333	Siloam Springs Fire	652,488	0.67284%	7,183,809	4,340,745	10,697,104
1783322	Siloam Springs Police	575,720	0.59367%	6,338,603	3,830,038	9,438,544
1793022	Smackover Police	89,039	0.09182%	980,308	592,341	1,459,735
1798126	Sparkman Police	6,744	0.00695%	74,251	44,865	110,563
1803133	Springdale Fire	2,489,764	2.56741%	27,411,981	16,563,416	40,818,016
1803122	Springdale Police	2,202,758	2.27145%	24,252,082	14,654,079	36,112,744
1813922	Stamps Police	21,437	0.02211%	236,019	142,612	351,445
1824422	Star City Police	53,003	0.05466%	583,556	352,608	868,949
1828722	Stephens Police	691	0.00071%	7,608	4,597	11,328
1843022	Strong Police	4,866	0.00502%	53,574	32,372	79,775
1854633	Stuttgart Fire	193,265	0.19929%	2,127,823	1,285,716	3,168,450
1854622	Stuttgart Police	288,249	0.29724%	3,173,584	1,917,607	4,725,650
1873222	Sulphur Police	27,997	0.02887%	308,243	186,253	458,992
1879122	Swifton Police	8,503	0.00877%	93,617	56,567	139,401
1892933	Texarkana Fire	872,004	0.89920%	9,600,652	5,801,098	14,295,922
1892923	Texarkana Police	1,048,010	1.08069%	11,538,455	6,971,997	17,181,423
1908932	Tontitown Fire	36,685	0.03783%	403,897	244,051	601,426
1908922	Tontitown Police	168,717	0.17398%	1,857,552	1,122,408	2,766,002
885032	Town of Highfill Fire	5,772	0.00595%	63,549	38,399	94,628
1922433	Trumann Fire	61,931	0.06386%	681,852	412,002	1,015,317
1922422	Trumann Police	164,369	0.16949%	1,809,682	1,093,482	2,694,720
1931322	Tuckerman Police	42,689	0.04402%	470,000	283,993	699,858
1937222	Tyronza Police	7,414	0.00765%	81,627	49,322	121,548
1941033	Van Buren Fire	640,195	0.66016%	7,048,465	4,258,964	10,495,569
1941022	Van Buren Police	525,841	0.54224%	5,789,442	3,498,212	8,620,812
1952632	Vilonia Fire	21,445	0.02211%	236,107	142,665	351,576
1952622	Vilonia Police	107,352	0.11070%	1,181,932	714,170	1,759,964
1991722	Waldo Police	3,219	0.00332%	35,441	21,415	52,773
2002822	Waldron Police	87,339	0.09006%	961,591	581,032	1,431,864
2011733	Walnut Ridge Fire	90,400	0.09322%	995,292	601,395	1,482,048
2011722	Walnut Ridge Police	77,176	0.07958%	849,698	513,421	1,265,249
2016832	Ward Fire	13,005	0.01341%	143,183	86,517	213,208
2016822	Ward Police	122,864	0.12670%	1,352,717	817,366	2,014,273
2021433	Warren Fire	39,216	0.04044%	431,763	260,889	642,920
2041922	Weiner Police	8,328	0.00859%	91,690	55,403	136,532
2050832	West Fork Fire	22,719	0.02343%	250,133	151,141	372,463
2050822	West Fork Police	61,578	0.06350%	677,966	409,654	1,009,530
2060533	West Memphis Fire	808,931	0.83416%	8,906,226	5,381,498	13,261,883
2060522	West Memphis Police	1,006,047	1.03742%	11,076,448	6,692,833	16,493,468
2070222	Wheatley Police	4,996	0.00515%	55,005	33,236	81,906
2081822	White Hall Police	196,223	0.20234%	2,160,390	1,305,394	3,216,945
2100822	Wilmot Police	11,057	0.01140%	121,736	73,558	181,272



Paid Service
Schedule of Employer Allocations of Net Pension Liability
(Including Sensitivity Analysis)
as of December 31, 2022

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
				7.25%	8.25%	6.25%
2109122	Wilson Police	\$ 11,623	0.01199%	\$ 127,968	\$ 77,323	\$ 190,551
2119933	Wynne Fire	96,337	0.09934%	1,060,658	640,892	1,579,381
2119922	Wynne Police	197,260	0.20341%	2,171,807	1,312,293	3,233,946
		\$ 96,975,856	100.00000%	\$ 1,067,691,687	\$ 645,142,062	\$ 1,589,854,306

Volunteer Service

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of December 31, 2022

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under	Net Pension Liability at a	Net Pension Liability at a
				Current Discount Rate	Discount Rate 1% Higher	Discount Rate 1% Lower
				7.25%	8.25%	6.25%
2170034	101-Gamaliel FPD #5	\$ 12,844	0.24625%	\$ 136,786	\$ 83,999	\$ 202,751
2163634	70 West Fire Protection District Fire	12,744	0.24434%	135,721	83,345	201,172
15034	Alexander Volunteer Fire	2,047	0.03925%	21,800	13,387	32,313
15024	Alexander Volunteer Police	2,360	0.04525%	25,134	15,434	37,254
10634	Allison Sylamore Volunteer Fire	2,100	0.04026%	22,365	13,734	33,150
11634	Alma Volunteer Fire	19,110	0.36639%	203,518	124,978	301,663
19534	Alpena Volunteer Fire	8,142	0.15610%	86,711	53,248	128,527
24834	Alzheimer Volunteer Fire	2,832	0.05430%	30,160	18,521	44,705
24824	Alzheimer Volunteer Police	-	0.00000%	-	-	-
20534	Altus Volunteer Fire	5,216	0.10000%	55,550	34,112	82,338
20524	Altus Volunteer Police	-	0.00000%	-	-	-
30234	Amity Volunteer Fire	11,328	0.21719%	120,641	74,084	178,820
30224	Amity Volunteer Police	708	0.01357%	7,540	4,630	11,176
31034	Antioch Volunteer Fire	8,496	0.16289%	90,481	55,563	134,115
34534	Appleton Rural Volunteer Fire	11,452	0.21956%	121,962	74,895	180,777
36134	Arch Street FPD #16	8,750	0.16776%	93,186	57,224	138,124
41834	Arkadelphia Volunteer Fire	7,770	0.14897%	82,749	50,815	122,654
50734	Arkansas City Volunteer Fire	8,549	0.16391%	91,045	55,910	134,951
64734	Ash Flat Volunteer Fire	9,735	0.18665%	103,676	63,666	153,673
64724	Ash Flat Volunteer Police	3,575	0.06854%	38,073	23,380	56,434
60434	Ashdown Volunteer Fire	15,511	0.29739%	165,190	101,441	244,851
60424	Ashdown Volunteer Police	4,207	0.08066%	44,804	27,513	66,410
70134	Atkins Volunteer Fire	16,449	0.31537%	175,179	107,575	259,658
70124	Atkins Volunteer Police	2,832	0.05430%	30,160	18,521	44,705
80924	Augusta Police	708	0.01357%	7,540	4,630	11,176
80934	Augusta Volunteer Fire	8,573	0.16437%	91,301	56,067	135,330
82534	Austin Volunteer Fire	12,496	0.23958%	133,080	81,723	197,257
83334	Avoca Volunteer Fire	14,160	0.27148%	150,802	92,605	223,524
90634	Bald Knob Volunteer Fire	15,517	0.29750%	165,253	101,480	244,946
90624	Bald Knob Volunteer Police	-	0.00000%	-	-	-
100734	Barling Volunteer Fire	11,995	0.22998%	127,745	78,446	189,349
100724	Barling Volunteer Police	4,938	0.09467%	52,589	32,294	77,949
107434	Barton-Lexa Fire Department, Inc.	31,187	0.59794%	332,136	203,961	492,306
110434	Batesville Volunteer Fire	8,484	0.16266%	90,353	55,485	133,925
110424	Batesville Volunteer Police	11,369	0.21797%	121,078	74,352	179,467
112034	Bauxite Volunteer Fire	5,416	0.10384%	57,679	35,420	85,495
112024	Bauxite Volunteer Police	2,053	0.03936%	21,864	13,426	32,408
122834	Bay Village Volunteer Fire	1,416	0.02715%	15,080	9,261	22,352
120134	Bay Volunteer Fire	12,744	0.24434%	135,721	83,345	201,172
120124	Bay Volunteer Police	2,124	0.04072%	22,620	13,891	33,529
405734	BDR FD#1	33,943	0.65078%	361,487	221,985	535,812
130934	Bearden Volunteer Fire	6,372	0.12217%	67,861	41,672	100,586
128734	Beaver Lake Volunteer Fire	17,334	0.33234%	184,604	113,363	273,628
126034	Beaverfork Volunteer Fire	10,001	0.19175%	106,509	65,406	157,872
134134	Bee Branch Volunteer Fire	7,080	0.13574%	75,401	46,303	111,762
131734	Beebe Volunteer Fire	14,909	0.28584%	158,778	97,504	235,348
140624	Bella Vista Police	673	0.01290%	7,167	4,401	10,624
140634	Bella Vista Volunteer Fire	-	0.00000%	-	-	-
139234	Belleville Volunteer Fire	7,894	0.15135%	84,070	51,626	124,612
150324	Benton Volunteer Police	-	0.00000%	-	-	-
160034	Bentonville Volunteer Fire	3,764	0.07217%	40,086	24,616	59,417
160024	Bentonville Volunteer Police	1,451	0.02782%	15,453	9,489	22,905
162734	Bergman Volunteer Fire Association	7,257	0.13914%	77,286	47,460	114,556
170834	Berryville Volunteer Fire	11,393	0.21843%	121,334	74,509	179,846



Volunteer Service

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of December 31, 2022

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under	Net Pension Liability at a	Net Pension Liability at a
				Current Discount Rate	Discount Rate 1% Higher	Discount Rate 1% Lower
				7.25%	8.25%	6.25%
170824	Berryville Volunteer Police	\$ 708	0.01357%	\$ 7,540	\$ 4,630	\$ 11,176
168634	Bethel Heights Volunteer Fire	-	0.00000%	-	-	-
168624	Bethel Heights Volunteer Police	-	0.00000%	-	-	-
169434	Bethesda Area Volunteer Fire	10,620	0.20361%	113,101	69,454	167,643
172434	Big Creek Volunteer Fire	8,419	0.16141%	89,661	55,060	132,899
164334	Bigelow Volunteer Fire	3,487	0.06685%	37,136	22,805	55,044
171634	Bigger-Reyno Volunteer Fire	9,936	0.19050%	105,817	64,981	156,846
173234	Biscoe Volunteer Fire	6,348	0.12171%	67,605	41,515	100,207
174034	Bismarck Fire Pro Association	4,301	0.08246%	45,805	28,128	67,894
175924	Black Rock Volunteer Police	71	0.00136%	756	464	1,121
185634	Bonanza Volunteer Fire	14,868	0.28506%	158,342	97,236	234,701
189934	Bono FID Volunteer Fire	13,712	0.26289%	146,031	89,676	216,453
188024	Bono Volunteer Police	1,416	0.02715%	15,080	9,261	22,352
190234	Booneville Volunteer Fire	9,883	0.18948%	105,252	64,634	156,009
194534	Boston Mountain Volunteer Fire	9,062	0.17374%	96,509	59,265	143,049
199634	Bradford Volunteer Fire	10,555	0.20237%	112,409	69,029	166,617
199624	Bradford Volunteer Police	1,381	0.02648%	14,707	9,032	21,800
201134	Bradley County Rural Volunteer Fire	5,646	0.10825%	60,129	36,924	89,126
200334	Bradley Volunteer Fire	5,664	0.10859%	60,321	37,042	89,410
200324	Bradley Volunteer Police	-	0.00000%	-	-	-
209734	Brinkley Volunteer Fire	7,080	0.13574%	75,401	46,303	111,762
209724	Brinkley Volunteer Police	1,416	0.02715%	15,080	9,261	22,352
206234	Brookland Fire Protection District	15,411	0.29547%	164,125	100,787	243,272
212724	Brookland Volunteer Police	2,803	0.05374%	29,851	18,331	44,247
217834	Bruno Fire Protection District	6,372	0.12217%	67,861	41,672	100,586
219424	Bryant Volunteer Police	9,192	0.17623%	97,893	60,115	145,101
222434	Buena Vista Volunteer Fire	2,808	0.05384%	29,905	18,364	44,326
224034	Buford Volunteer Fire	6,496	0.12455%	69,181	42,483	102,543
228334	Bull Shoals Volunteer Fire	14,077	0.26989%	149,918	92,063	222,214
228324	Bull Shoals Volunteer Police	767	0.01471%	8,168	5,016	12,108
235634	Burnt Ridge Volunteer Fire	7,104	0.13620%	75,656	46,460	112,141
238034	Butterfield Volunteer Fire	18,750	0.35949%	199,684	122,624	295,980
258534	Cabot Volunteer Fire	785	0.01505%	8,360	5,134	12,392
268234	Caddo Valley Volunteer Fire	12,591	0.24140%	134,092	82,344	198,757
268224	Caddo Valley Volunteer Police	6,360	0.12194%	67,733	41,594	100,397
270434	Cairo Volunteer Fire	4,956	0.09502%	52,781	32,412	78,234
269034	Caldwell Volunteer Fire	12,880	0.24694%	137,170	84,234	203,319
273934	Calico Rock Volunteer Fire	4,413	0.08461%	46,998	28,861	69,662
276334	Calion Volunteer Fire	9,894	0.18969%	105,369	64,706	156,183
279834	Calvert Township Volunteer Fire	5,617	0.10769%	59,820	36,735	88,668
277134	Camden Volunteer Fire	2,124	0.04072%	22,620	13,891	33,529
285224	Cammack Village Volunteer Police	1,416	0.02715%	15,080	9,261	22,352
284434	Camp Volunteer Fire	7,086	0.13586%	75,465	46,342	111,857
286034	Cane Creek Volunteer Fire	7,853	0.15056%	83,633	51,358	123,965
287934	Capps-Batavia Volunteer Fire	15,547	0.29808%	165,573	101,676	245,419
288734	Caraway Volunteer Fire	15,647	0.29999%	166,638	102,330	246,998
298434	Carlisle Volunteer Fire	13,423	0.25735%	142,953	87,785	211,890
305034	Carthage Volunteer Fire	2,761	0.05294%	29,404	18,057	43,584
308534	Cash Volunteer Fire	7,841	0.15033%	83,505	51,280	123,775
309334	Cave City Volunteer Fire	14,927	0.28619%	158,970	97,622	235,632
309324	Cave City Volunteer Police	5,664	0.10859%	60,321	37,042	89,410
310734	Cave Springs Volunteer Fire	11,381	0.21820%	121,206	74,431	179,656
310724	Cave Springs Volunteer Police	738	0.01415%	7,860	4,826	11,650
316634	Center Grove Volunteer Fire	7,033	0.13484%	74,900	45,995	111,020



Volunteer Service

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of December 31, 2022

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
				7.25%	8.25%	6.25%
315834	Center Volunteer Fire	\$ 4,248	0.08145%	\$ 45,240	\$ 27,782	\$ 67,057
318234	Centerton Volunteer Fire	4,986	0.09559%	53,100	32,608	78,707
318224	Centerton Volunteer Police	4,230	0.08110%	45,049	27,664	66,773
319034	Central City Volunteer Fire	1,416	0.02715%	15,080	9,261	22,352
319024	Central City Volunteer Police	708	0.01357%	7,540	4,630	11,176
323934	Chambersville Volunteer Fire	2,832	0.05430%	30,160	18,521	44,705
327134	Charleston Volunteer Fire	12,691	0.24332%	135,157	82,998	200,335
330134	Charlotte Volunteer Fire	7,033	0.13484%	74,900	45,995	111,020
333634	Cherokee Village Volunteer Fire	2,124	0.04072%	22,620	13,891	33,529
333624	Cherokee Village Volunteer Police	4,767	0.09140%	50,768	31,176	75,250
332834	Cherry Hill Volunteer Fire	8,596	0.16481%	91,546	56,217	135,693
334434	Cherry Valley Volunteer Fire	3,540	0.06787%	37,700	23,151	55,881
334424	Cherry Valley Volunteer Police	673	0.01290%	7,167	4,401	10,624
336039	Chickalah Volunteer Fire	2,176	0.04172%	23,174	14,231	34,350
338734	Chidester Volunteer Fire	9,139	0.17522%	97,329	59,768	144,265
339534	Chimes Volunteer Fire	8,349	0.16007%	88,915	54,602	131,794
341734	Choctaw Volunteer Fire	12,691	0.24332%	135,157	82,998	200,335
344134	Cincinnati Volunteer Fire	8,449	0.16199%	89,980	55,256	133,373
179134	Blytheville Volunteer Fire	12	0.00023%	128	78	189
733124	Gosnell Volunteer Police	708	0.01357%	7,540	4,630	11,176
921024	Hot Springs Village Volunteer Police	12	0.00023%	128	78	189
1388924	Mineral Springs Volunteer Police	1,534	0.02941%	16,337	10,032	24,215
1778724	Sherwood Volunteer Police	41	0.00079%	437	268	647
1783324	Siloam Springs Volunteer Police	41	0.00079%	437	268	647
348424	Clarendon Volunteer Police	714	0.01369%	7,604	4,670	11,271
348434	Clarendon Volunteer Fire	9,765	0.18722%	103,996	63,862	154,147
357334	Clarksville Volunteer Fire	16,933	0.32465%	180,334	110,741	267,298
357324	Clarksville Volunteer Police	708	0.01357%	7,540	4,630	11,176
368934	Clinton Volunteer Fire	14,219	0.27262%	151,430	92,991	224,456
375134	Coal Hill Volunteer Fire	7,056	0.13528%	75,145	46,146	111,383
375124	Coal Hill Volunteer Police	708	0.01357%	7,540	4,630	11,176
371934	Collegeville Volunteer Fire	16,420	0.31481%	174,870	107,386	259,200
374334	Colt Volunteer Fire	9,883	0.18948%	105,252	64,634	156,009
380834	Compton Volunteer Fire Assoc	3,516	0.06741%	37,445	22,994	55,502
383234	Conway County Volunteer Fire	109,333	2.09620%	1,164,400	715,029	1,725,897
379434	Cooterneck Volunteer Fire	5,629	0.10792%	59,948	36,813	88,857
386734	Cord Volunteer Fire	6,407	0.12284%	68,233	41,901	101,139
387534	Corning Volunteer Fire	9,334	0.17896%	99,406	61,044	147,343
397234	Cotter Volunteer Fire	9,180	0.17600%	97,765	60,037	144,912
397224	Cotter Volunteer Police	-	0.00000%	-	-	-
398034	Cotter/Gassville Rural Volunteer Fire	6,348	0.12171%	67,605	41,515	100,207
406534	Cotton Plant Volunteer Fire	2,124	0.04072%	22,620	13,891	33,529
406524	Cotton Plant Volunteer Police	-	0.00000%	-	-	-
407334	Cottonwood Rural Fire Assoc	8,024	0.15384%	85,454	52,476	126,664
408134	County Line Volunteer Fire Assoc	7,056	0.13528%	75,145	46,146	111,383
411134	Cove Rural Volunteer Fire	6,254	0.11991%	66,604	40,901	98,723
417034	Crawfordsville Volunteer Fire	7,770	0.14897%	82,749	50,815	122,654
427834	Crossett Volunteer Fire	708	0.01357%	7,540	4,630	11,176
427824	Crossett Volunteer Police	708	0.01357%	7,540	4,630	11,176
425134	Crow Mountain Fire Protection District	18,438	0.35350%	196,362	120,583	291,055
428634	Crystal Fire Protection District	11,411	0.21878%	121,525	74,627	180,130
430834	Curtis Rural Volunteer Fire	2,508	0.04808%	26,710	16,402	39,590
433234	Dalton Volunteer Fire	9,912	0.19004%	105,561	64,824	156,467
434034	Damascus Volunteer Fire	4,903	0.09400%	52,216	32,065	77,397



Volunteer Service

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of December 31, 2022

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
				7.25%	8.25%	6.25%
446434	Danville Volunteer Fire	\$ 14,780	0.28337%	\$ 157,405	\$ 96,660	\$ 233,312
455334	Dardanelle Volunteer Fire	10,644	0.20407%	113,357	69,611	168,022
455324	Dardanelle Volunteer Police	1,416	0.02715%	15,080	9,261	22,352
476634	De Queen Volunteer Fire	11,930	0.22873%	127,053	78,021	188,323
463434	Deann Volunteer Fire	4,378	0.08394%	46,625	28,632	69,109
466934	Decatur Volunteer Fire	8,655	0.16594%	92,174	56,603	136,625
466924	Decatur Volunteer Police	5,617	0.10769%	59,820	36,735	88,668
468534	Deer Volunteer Fire	7,015	0.13450%	74,709	45,878	110,736
471534	Delaware Volunteer Fire	13,393	0.25678%	142,633	87,589	211,417
481234	Dermott Volunteer Fire	11,328	0.21719%	120,641	74,084	178,820
485534	Des Arc Volunteer Fire	12,620	0.24196%	134,401	82,534	199,215
485524	Des Arc Volunteer Police	4,248	0.08145%	45,240	27,782	67,057
487134	Desha Volunteer Fire	13,452	0.25791%	143,262	87,975	212,348
486334	Devalls Bluff Volunteer Fire	9,877	0.18937%	105,188	64,595	155,915
486324	Devalls Bluff Volunteer Police	-	0.00000%	-	-	-
496034	DeWitt Volunteer Fire	15,511	0.29739%	165,190	101,441	244,851
501034	Diaz Volunteer Fire	9,163	0.17568%	97,584	59,925	144,644
501024	Diaz Volunteer Police	1,416	0.02715%	15,080	9,261	22,352
502924	Dierks Volunteer Police	2,124	0.04072%	22,620	13,891	33,529
503734	District 7 Crawford Co. Volunteer	7,263	0.13925%	77,350	47,500	114,651
504534	Dodd Mountain Volunteer Fire	4,956	0.09502%	52,781	32,412	78,234
516934	Dover Volunteer Fire	8,490	0.16278%	90,417	55,524	134,020
516924	Dover Volunteer Police	708	0.01357%	7,540	4,630	11,176
505334	Dumas Volunteer Fire	14,089	0.27012%	150,045	92,141	222,404
526634	Dyess Volunteer Fire	5,062	0.09705%	53,909	33,105	79,907
535534	Earle Volunteer Fire	14,284	0.27386%	152,122	93,416	225,482
536334	East Camden Volunteer Fire	7,930	0.15204%	84,453	51,862	125,180
537134	East End Fire Protection District	26,090	0.50021%	277,854	170,627	411,847
539834	East Pulaski County Volunteer Fire	6,443	0.12353%	68,617	42,137	101,707
546024	El Dorado Volunteer Police	-	0.00000%	-	-	-
540134	Elaine Volunteer Fire	12,036	0.23076%	128,181	78,715	189,996
556834	Elkins Volunteer Fire	15,576	0.29863%	165,882	101,866	245,877
556824	Elkins Volunteer Police	2,124	0.04072%	22,620	13,891	33,529
561424	Elm Springs Volunteer Police	7,682	0.14728%	81,812	50,240	121,265
563034	Emmet Volunteer Fire	5,086	0.09751%	54,165	33,262	80,286
564934	EMP Rural Fire Association	13,452	0.25791%	143,262	87,975	212,348
565734	England Volunteer Fire	13,405	0.25701%	142,761	87,668	211,606
573834	Etowah Volunteer Fire	7,051	0.13519%	75,092	46,113	111,304
576234	Eudora Volunteer Fire	11,953	0.22917%	127,297	78,172	188,686
585134	Eureka Springs Volunteer Fire	12,142	0.23279%	129,310	79,408	191,669
585124	Eureka Springs Volunteer Police	6,272	0.12025%	66,796	41,018	99,007
581934	Evansville Volunteer Fire	6,272	0.12025%	66,796	41,018	99,007
587824	Evening Shade Police	2,124	0.04072%	22,620	13,891	33,529
587834	Evening Shade Volunteer Fire	9,062	0.17374%	96,509	59,265	143,049
592434	Faircrest Volunteer Fire	14,868	0.28506%	158,342	97,236	234,701
595934	Fairfield Bay Volunteer Fire	22,509	0.43156%	239,717	147,207	355,319
598334	Fairview Fire Protection District Volunteer Fire	7,080	0.13574%	75,401	46,303	111,762
599134	Fairview Rural Fire District	5,782	0.11086%	61,577	37,814	91,272
604134	Farmington Volunteer Fire	16,119	0.30904%	171,665	105,417	254,449
604124	Farmington Volunteer Police	3,540	0.06787%	37,700	23,151	55,881
620334	Fifty Six Volunteer Fire	4,248	0.08145%	45,240	27,782	67,057
626234	Fire District #6 Crawford Co	2,956	0.05667%	31,481	19,332	46,662
625434	Fisher Volunteer Fire	9,204	0.17646%	98,021	60,194	145,291
630034	Flippin Volunteer Fire	7,823	0.14999%	83,314	51,162	123,491



Volunteer Service

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of December 31, 2022

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
				7.25%	8.25%	6.25%
630024	Flippin Volunteer Police	\$ 708	0.01357%	\$ 7,540	\$ 4,630	\$ 11,176
632734	Floral Volunteer Fire	5,611	0.10758%	59,756	36,696	88,573
634334	Fordyce Volunteer Fire	8,467	0.16233%	90,172	55,374	133,657
635134	Foreman Volunteer Fire	9,186	0.17612%	97,829	60,076	145,007
644034	Forrest City Volunteer Fire	5,511	0.10566%	58,691	36,042	86,995
644024	Forrest City Volunteer Police	3,516	0.06741%	37,445	22,994	55,502
654824	Fort Smith Volunteer Police	5,570	0.10679%	59,320	36,427	87,926
658034	Fountain Lake Volunteer Fire	10,927	0.20950%	116,371	71,462	172,490
662934	Fox Volunteer Fire	9,151	0.17545%	97,457	59,847	144,454
664534	Frenchport Volunteer Fire	14,874	0.28517%	158,406	97,275	234,795
680734	Gallatin Volunteer Fire	11,989	0.22986%	127,681	78,407	189,254
683134	Garland Volunteer Fire	4,248	0.08145%	45,240	27,782	67,057
689034	Garnett Volunteer Fire	11,293	0.21652%	120,269	73,855	178,267
693934	Gassville Volunteer Fire	9,859	0.18902%	104,997	64,477	155,630
693924	Gassville Volunteer Police	2,118	0.04061%	22,556	13,852	33,434
704834	Gentry Volunteer Fire	14,821	0.28416%	157,841	96,928	233,959
704824	Gentry Volunteer Police	3,511	0.06732%	37,392	22,962	55,423
713734	Gillett Volunteer Fire	5,747	0.11018%	61,205	37,585	90,720
718834	Gillham Volunteer Fire	5,074	0.09728%	54,037	33,184	80,096
724234	Glenwood Volunteer Fire	10,762	0.20634%	114,613	70,383	169,885
724224	Glenwood Volunteer Police	4,938	0.09467%	52,589	32,294	77,949
727734	Goshen Fire Dist Assoc	9,334	0.17896%	99,406	61,044	147,343
726924	Goshen Volunteer Police	-	0.00000%	-	-	-
733134	Gosnell Volunteer Fire	13,487	0.25858%	143,634	88,204	212,901
736634	Gould Volunteer Fire	7,788	0.14932%	82,941	50,933	122,938
735834	Grady Volunteer Fire	9,912	0.19004%	105,561	64,824	156,467
739034	Gravel Ridge Fire Protection Dist.	9,234	0.17704%	98,341	60,390	145,764
737434	Gravette Volunteer Fire	19,128	0.36673%	203,710	125,096	301,947
737424	Gravette Volunteer Police	2,136	0.04095%	22,748	13,969	33,718
741234	Grayson Fire Assoc	2,832	0.05430%	30,160	18,521	44,705
743934	Green Forest Volunteer Fire	14,148	0.27125%	150,674	92,527	223,335
743924	Green Forest Volunteer Police	643	0.01233%	6,848	4,205	10,150
744734	Greenbrier Volunteer Fire	20,225	0.38777%	215,393	132,270	319,264
746324	Greenland Volunteer Police	802	0.01538%	8,541	5,245	12,660
749834	Greenwood Rural Volunteer Fire	9,098	0.17443%	96,892	59,500	143,618
747134	Greenwood Volunteer Fire	-	0.00000%	-	-	-
747139	Greenwood Volunteer Fire	26,632	0.51060%	283,626	174,171	420,403
747124	Greenwood Volunteer Police	-	0.00000%	-	-	-
754434	Greers Ferry Volunteer Fire	15,635	0.29976%	166,510	102,252	246,808
763334	Grover Township Volunteer Fire	9,145	0.17533%	97,393	59,808	144,360
773034	Grubbs Volunteer Fire	10,697	0.20509%	113,921	69,958	168,859
770634	Gum Springs Volunteer Fire	7,818	0.14989%	83,260	51,129	123,412
774934	Gurdon Volunteer Fire	9,416	0.18053%	100,279	61,580	148,637
775734	Guy Community Volunteer Fire	6,236	0.11956%	66,412	40,783	98,439
776534	Hackett Volunteer Fire	12,744	0.24434%	135,721	83,345	201,172
776524	Hackett Volunteer Police	2,059	0.03948%	21,928	13,466	32,503
784634	Hagarville RFD #3	9,216	0.17669%	98,149	60,272	145,480
788934	Halley Volunteer Fire	4,956	0.09502%	52,781	32,412	78,234
793534	Hamburg Volunteer Fire	16,986	0.32567%	180,898	111,087	268,135
804434	Hampton Volunteer Fire	10,644	0.20407%	113,357	69,611	168,022
804424	Hampton Volunteer Police	-	0.00000%	-	-	-
807934	Hand Cove Fire Prot District	14,862	0.28494%	158,278	97,196	234,606
812534	Hardin Volunteer Fire	6,555	0.12568%	69,810	42,869	103,475
813334	Hardy Volunteer Fire	12,874	0.24683%	137,106	84,195	203,224

Volunteer Service

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of December 31, 2022

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under	Net Pension Liability at a	Net Pension Liability at a
				Current Discount Rate	Discount Rate 1% Higher	Discount Rate 1% Lower
				7.25%	8.25%	6.25%
813324	Hardy Volunteer Police	\$ 844	0.01618%	\$ 8,988	\$ 5,520	\$ 13,323
814134	Harmon Volunteer Fire	9,440	0.18099%	100,534	61,737	149,016
816834	Harrell Volunteer Fire	14,154	0.27137%	150,738	92,566	223,430
823034	Harrisburg Volunteer Fire	14,131	0.27093%	150,493	92,416	223,067
823024	Harrisburg Volunteer Police	-	0.00000%	-	-	-
834634	Harrison Volunteer Fire	2,065	0.03959%	21,992	13,505	32,597
834624	Harrison Volunteer Police	4,248	0.08145%	45,240	27,782	67,057
843534	Hartford Volunteer Fire	9,340	0.17907%	99,469	61,083	147,438
843524	Hartford Volunteer Police	-	0.00000%	-	-	-
847834	Haskell Volunteer Fire	10,496	0.20124%	111,781	68,643	165,686
847824	Haskell Volunteer Police	2,124	0.04072%	22,620	13,891	33,529
849434	Hatfield Volunteer Fire	10,620	0.20361%	113,101	69,454	167,643
853234	Hazen Volunteer Fire	12,715	0.24378%	135,413	83,155	200,714
862134	Heber Springs Volunteer Fire	16,219	0.31096%	172,730	106,071	256,027
862124	Heber Springs Volunteer Police	-	0.00000%	-	-	-
865624	Hector Volunteer Police	1,416	0.02715%	15,080	9,261	22,352
864834	Helena-West Helena Volunteer Fire	9,098	0.17443%	96,892	59,500	143,618
864824	Helena-West Helena Volunteer Police	708	0.01357%	7,540	4,630	11,176
875334	Hensley Volunteer Fire	4,932	0.09456%	52,525	32,255	77,855
866434	Hermitage Volunteer Fire	4,956	0.09502%	52,781	32,412	78,234
866424	Hermitage Volunteer Police	2,100	0.04026%	22,365	13,734	33,150
882634	Hickory Creek Volunteer Fire	4,248	0.08145%	45,240	27,782	67,057
883434	Hickory Ridge Volunteer Fire	11,222	0.21515%	119,512	73,391	177,146
884234	Higginson Volunteer Fire	-	0.00000%	-	-	-
884239	Higginson Volunteer Fire	12,946	0.24821%	137,873	84,666	204,361
884224	Higginson Volunteer Police	-	0.00000%	-	-	-
884229	Higginson Volunteer Police	2,844	0.05453%	30,288	18,600	44,894
885034	Highfill Volunteer Fire	15,600	0.29909%	166,137	102,023	246,256
885024	Highfill Volunteer Police	4,891	0.09377%	52,088	31,987	77,207
890734	Highland Volunteer Fire	7,080	0.13574%	75,401	46,303	111,762
890724	Highland Volunteer Police	4,248	0.08145%	45,240	27,782	67,057
887734	Highway 15 South Volunteer Fire	13,287	0.25475%	141,504	86,896	209,744
889334	Highway 286 East Volunteer Fire	11,257	0.21583%	119,885	73,620	177,699
991134	Highway 70 West FPA	-	0.00000%	-	-	-
954734	Highway 94 East Volunteer Fire	5,027	0.09638%	53,537	32,876	79,354
886934	Hilltop Fire District# 51	11,287	0.21640%	120,205	73,816	178,172
888534	Hilltop Volunteer Fire	9,912	0.19004%	105,561	64,824	156,467
900834	Holiday Island Volunteer Fire	5,723	0.10972%	60,949	37,428	90,341
891534	Holland Volunteer Fire	11,334	0.21730%	120,705	74,124	178,914
893134	Hollis Volunteer Fire	9,806	0.18801%	104,432	64,131	154,794
892334	Holly Grove Volunteer Fire	7,086	0.13586%	75,465	46,342	111,857
892324	Holly Grove Volunteer Police	59	0.00113%	628	386	931
901634	Hon Volunteer Fire	5,062	0.09705%	53,909	33,105	79,907
902434	Hope Volunteer Fire	2,124	0.04072%	22,620	13,891	33,529
903234	Hopewell Fire District	2,395	0.04592%	25,506	15,663	37,807
906734	Horatio Volunteer Fire	14,154	0.27137%	150,738	92,566	223,430
908334	Horseshoe Lake Volunteer Fire	9,204	0.17646%	98,021	60,194	145,291
921034	Hot Springs Village Volunteer Fire	6,986	0.13394%	74,400	45,688	110,278
932634	Hoxie Volunteer Fire	13,464	0.25814%	143,389	88,054	212,538
932624	Hoxie Volunteer Police	2,124	0.04072%	22,620	13,891	33,529
941534	Hughes Volunteer Fire	9,098	0.17443%	96,892	59,500	143,618
941524	Hughes Volunteer Police	3,965	0.07602%	42,227	25,931	62,590
951234	Humphrey Volunteer Fire	7,080	0.13574%	75,401	46,303	111,762
951224	Humphrey Volunteer Police	53	0.00102%	564	347	837



Volunteer Service

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of December 31, 2022

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under	Net Pension Liability at a	Net Pension Liability at a
				Current Discount Rate	Discount Rate 1% Higher	Discount Rate 1% Lower
				7.25%	8.25%	6.25%
971734	Huntington Volunteer Fire	\$ 7,115	0.13641%	\$ 75,774	\$ 46,532	\$ 112,315
971724	Huntington Volunteer Police	53	0.00102%	564	347	837
962834	Huntsville Volunteer Fire	11,458	0.21968%	122,026	74,935	180,872
962824	Huntsville Volunteer Police	4,030	0.07727%	42,919	26,356	63,616
981434	Huttig Volunteer Fire	8,408	0.16120%	89,544	54,988	132,726
1001434	Imboden Volunteer Fire	9,287	0.17806%	98,905	60,736	146,601
1003034	Inspiration Point Rural Fire Protection District	8,390	0.16086%	89,352	54,870	132,441
1006534	Ione Community Fire	4,260	0.08168%	45,368	27,860	67,247
1031634	Jasper Volunteer Fire	4,201	0.08054%	44,740	27,474	66,315
1039134	Johnson Area Volunteer Fire	-	0.00000%	-	-	-
1030834	Johnson County Rfd #1	2,838	0.05441%	30,224	18,560	44,800
1032434	Johnson County Rfd #2	6,779	0.12997%	72,195	44,334	107,011
1034034	Johnson County Rfd #4	7,145	0.13699%	76,093	46,728	112,788
1035934	Johnson County Rfd #5	5,003	0.09592%	53,281	32,719	78,975
1037534	Johnson County Rfd #7	7,080	0.13574%	75,401	46,303	111,762
1041334	Johnson County Rfd #8	16,921	0.32442%	180,206	110,662	267,109
1038334	Johnson Volunteer Fire	13,487	0.25858%	143,634	88,204	212,901
1040534	Joiner Volunteer Fire	8,567	0.16425%	91,237	56,028	135,235
1050224	Jonesboro Volunteer Police	708	0.01357%	7,540	4,630	11,176
1052934	Joplin Volunteer Fire	11,328	0.21719%	120,641	74,084	178,820
1058834	Judsonia Volunteer Fire	14,231	0.27285%	151,558	93,070	224,645
1058824	Judsonia Volunteer Police	2,844	0.05453%	30,288	18,600	44,894
1061834	Junction City Volunteer Fire	7,080	0.13574%	75,401	46,303	111,762
1061824	Junction City Volunteer Police	-	0.00000%	-	-	-
1070734	Keiser Volunteer Fire	12,036	0.23076%	128,181	78,715	189,996
1080434	Kensett Volunteer Fire	5,664	0.10859%	60,321	37,042	89,410
1080424	Kensett Volunteer Police	-	0.00000%	-	-	-
1081234	Keo Volunteer Fire	5,558	0.10656%	59,192	36,349	87,737
1085534	Knoxville Volunteer Fire	3,505	0.06720%	37,328	22,922	55,329
1087134	Krooked Kreek Volunteer Fire	12,024	0.23053%	128,054	78,636	189,806
1100234	Lake City Volunteer Fire	16,384	0.31412%	174,487	107,150	258,632
1104034	Lake Hamilton Fire Protection District	14,844	0.28460%	158,086	97,079	234,322
1103734	Lake Hamilton Volunteer Fire	-	0.00000%	-	-	-
1106134	Lake Maumelle Area RFD	19,824	0.38008%	211,122	129,648	312,934
1108834	Lake Norrell Area Fire Protection District	7,157	0.13722%	76,221	46,806	112,978
1120734	Lake Village Volunteer Fire	14,868	0.28506%	158,342	97,236	234,701
1120724	Lake Village Volunteer Police	708	0.01357%	7,540	4,630	11,176
1111824	Lakeview Volunteer Police	1,416	0.02715%	15,080	9,261	22,352
1086334	Lamar Volunteer Fire	7,924	0.15192%	84,389	51,822	125,085
1126634	Landis Volunteer Fire	13,505	0.25893%	143,826	88,322	213,185
1130434	Lavaca Volunteer Fire	9,310	0.17850%	99,150	60,887	146,964
1130424	Lavaca Volunteer Police	3,428	0.06572%	36,508	22,419	54,113
1132034	Lawson-Urbana Volunteer Fire	7,788	0.14932%	82,941	50,933	122,938
1133934	Lazy Acres Volunteer Fire	4,248	0.08145%	45,240	27,782	67,057
1140134	Leachville Volunteer Fire	14,844	0.28460%	158,086	97,079	234,322
1140124	Leachville Volunteer Police	1,404	0.02692%	14,952	9,182	22,163
1143634	Lead Hill Volunteer Fire	8,549	0.16391%	91,045	55,910	134,951
1150934	Lepanto Volunteer Fire	13,753	0.26368%	146,467	89,944	217,100
1151734	Leslie Volunteer Fire	9,228	0.17692%	98,277	60,350	145,670
1152534	Lewisville Volunteer Fire	14,780	0.28337%	157,405	96,660	233,312
1153334	Liberty Volunteer Fire	9,900	0.18981%	105,433	64,745	156,278
1161434	Lincoln Volunteer Fire	11,257	0.21583%	119,885	73,620	177,699
1161424	Lincoln Volunteer Police	6,230	0.11945%	66,348	40,744	98,344
1164934	Linwood-Moscow Volunteer Fire	10,473	0.20079%	111,536	68,493	165,323



Volunteer Service

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of December 31, 2022

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under	Net Pension Liability at a	Net Pension Liability at a
				Current Discount Rate	Discount Rate 1% Higher	Discount Rate 1% Lower
				7.25%	8.25%	6.25%
1157634	Little Flock Volunteer Fire	\$ 7,310	0.14015%	\$ 77,850	\$ 47,807	\$ 115,393
1157624	Little Flock Volunteer Police	755	0.01448%	8,041	4,938	11,918
1170334	Lockesburg Volunteer Fire	15,771	0.30237%	167,959	103,141	248,955
1175434	London Rural Volunteer Fire	14,850	0.28471%	158,150	97,118	234,417
1176234	Lone Rock Volunteer Fire	5,015	0.09615%	53,409	32,798	79,165
1180034	Lonoke Volunteer Fire	15,552	0.29817%	165,626	101,709	245,498
1185134	Louann Volunteer Fire	5,682	0.10894%	60,512	37,160	89,694
1190834	Lowell Volunteer Fire	71	0.00136%	756	464	1,121
1190824	Lowell Volunteer Police	3,475	0.06662%	37,008	22,726	54,855
1195934	Luxora Volunteer Fire	7,788	0.14932%	82,941	50,933	122,938
1199134	Lynne Volunteer Fire	8,472	0.16243%	90,225	55,406	133,736
1209234	Magazine Volunteer Fire	2,130	0.04084%	22,684	13,930	33,623
1214934	Magnet Cove Volunteer Fire	7,806	0.14966%	83,133	51,051	123,223
1218134	Magnolia Volunteer Fire	7,080	0.13574%	75,401	46,303	111,762
1218124	Magnolia Volunteer Police	7,812	0.14978%	83,196	51,090	123,317
1229734	Malvern Volunteer Fire	2,195	0.04208%	23,376	14,355	34,649
1239434	Mammoth Spring Volunteer Fire	9,959	0.19094%	106,062	65,131	157,209
1248334	Manila Volunteer Fire	15,682	0.30066%	167,011	102,559	247,550
1248324	Manila Volunteer Police	-	0.00000%	-	-	-
1258034	Mansfield Volunteer Fire	6,248	0.11979%	66,540	40,861	98,629
1258024	Mansfield Volunteer Police	-	0.00000%	-	-	-
1263734	Marble Volunteer Fire	2,832	0.05430%	30,160	18,521	44,705
1268834	Marianna Volunteer Fire	12,591	0.24140%	134,092	82,344	198,757
1268824	Marianna Volunteer Police	-	0.00000%	-	-	-
1278534	Marion Volunteer Fire	23,488	0.45033%	250,143	153,610	370,773
1278524	Marion Volunteer Police	14,184	0.27194%	151,057	92,762	223,903
1288234	Marked Tree Volunteer Fire	16,762	0.32137%	178,512	109,622	264,599
1297134	Marmaduke Volunteer Fire	11,363	0.21786%	121,014	74,313	179,372
1297124	Marmaduke Volunteer Police	3,475	0.06662%	37,008	22,726	54,855
1305634	Marshall Volunteer Fire	8,431	0.16164%	89,789	55,138	133,089
1305624	Marshall Volunteer Police	732	0.01403%	7,796	4,787	11,555
1308034	Marvell Volunteer Fire	15,316	0.29365%	163,113	100,166	241,773
1308024	Marvell Volunteer Police	1,351	0.02590%	14,388	8,835	21,326
1318834	Maumelle Volunteer Fire	6,260	0.12002%	66,668	40,940	98,818
1324234	Mayflower Volunteer Fire	10,290	0.19729%	109,587	67,296	162,434
1324224	Mayflower Volunteer Police	-	0.00000%	-	-	-
1326934	Maynard Volunteer Fire	7,995	0.15328%	85,145	52,287	126,206
1328534	McCrary Volunteer Fire	16,845	0.32296%	179,396	110,165	265,909
1328524	McCrary Volunteer Police	637	0.01221%	6,784	4,166	10,055
1338234	McGehee Volunteer Fire	11,959	0.22929%	127,361	78,211	188,780
1338224	McGehee Volunteer Police	-	0.00000%	-	-	-
1347134	McNeil Volunteer Fire	9,918	0.19015%	105,625	64,863	156,562
1358734	McRae Volunteer Fire	4,956	0.09502%	52,781	32,412	78,234
1368434	Melbourne Volunteer Fire	8,549	0.16391%	91,045	55,910	134,951
1371434	Melrose Volunteer Fire	2,832	0.05430%	30,160	18,521	44,705
1377334	Mena Volunteer Fire	14,833	0.28439%	157,969	97,007	234,148
1384634	Midland Volunteer Fire	5,871	0.11256%	62,525	38,396	92,677
1386234	Milo Volunteer Fire	12,001	0.23009%	127,809	78,486	189,443
1388934	Mineral Springs Volunteer Fire	8,496	0.16289%	90,481	55,563	134,115
1398634	Monette Volunteer Fire	15,676	0.30055%	166,947	102,520	247,455
1408734	Monticello Volunteer Fire	5,812	0.11143%	61,897	38,010	91,746
1418434	Montrose Volunteer Fire	4,248	0.08145%	45,240	27,782	67,057
1421434	Morning Star FPA	13,423	0.25735%	142,953	87,785	211,890
1422234	Morning Star Volunteer Fire	6,289	0.12058%	66,977	41,130	99,276



Volunteer Service

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of December 31, 2022

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under	Net Pension Liability at a	Net Pension Liability at a
				Current Discount Rate	Discount Rate 1% Higher	Discount Rate 1% Lower
				7.25%	8.25%	6.25%
1425734	Moro Volunteer Fire	\$ 3,540	0.06787%	\$ 37,700	\$ 23,151	\$ 55,881
1427334	Morrilton Volunteer Fire	19,028	0.36482%	202,645	124,442	300,369
1428134	Morrison Volunteer Fire	9,021	0.17296%	96,072	58,997	142,402
1430334	Morrow Volunteer Fire	9,877	0.18937%	105,188	64,595	155,915
1433834	Mount Holly Volunteer Fire	12,036	0.23076%	128,181	78,715	189,996
1448634	Mount Ida Volunteer Fire	12,838	0.24614%	136,723	83,960	202,656
1438934	Mountain Home Volunteer Fire	7,788	0.14932%	82,941	50,933	122,938
1438924	Mountain Home Volunteer Police	4,348	0.08336%	46,305	28,436	68,636
1447824	Mountain Pine Volunteer Police	2,744	0.05261%	29,223	17,946	43,316
1452434	Mountain View Volunteer Fire	19,081	0.36583%	203,209	124,788	301,206
1452424	Mountain View Volunteer Police	708	0.01357%	7,540	4,630	11,176
1436234	Mountainburg Volunteer Fire	23,848	0.45723%	253,977	155,964	376,456
1436224	Mountainburg Volunteer Police	684	0.01311%	7,284	4,473	10,797
1449434	Mt Judea Area Volunteer Fire	16,992	0.32578%	180,962	111,126	268,229
1457524	Mulberry Police	1,416	0.02715%	15,080	9,261	22,352
1457534	Mulberry Volunteer Fire	15,098	0.28947%	160,791	98,740	238,331
1467234	Murfreesboro Volunteer Fire	9,210	0.17658%	98,085	60,233	145,386
1487734	Nashville Volunteer Fire	16,266	0.31186%	173,230	106,378	256,769
1490734	Natural Dam Volunteer Fire	2,826	0.05418%	30,096	18,482	44,610
1493134	New Blaine Rural Volunteer Fire	8,555	0.16402%	91,109	55,949	135,046
1497434	Newark Volunteer Fire	12,815	0.24570%	136,478	83,809	202,293
1499034	Newcastle Rural Volunteer Fire	620	0.01189%	6,603	4,055	9,787
1506734	Newport Volunteer Fire	7,074	0.13563%	75,337	46,263	111,668
1506724	Newport Volunteer Police	1,322	0.02535%	14,079	8,646	20,869
1508334	Nimrod/Aplin Volunteer Fire	7,080	0.13574%	75,401	46,303	111,762
1509134	Nob Hill Volunteer Fire	16,921	0.32442%	180,206	110,662	267,109
1516429	Norfolk Volunteer Police	948	0.01818%	10,096	6,200	14,965
1515634	Norman Volunteer Fire	7,788	0.14932%	82,941	50,933	122,938
1517234	Norphlet Volunteer Fire	10,691	0.20497%	113,857	69,918	168,764
1517224	Norphlet Volunteer Police	708	0.01357%	7,540	4,630	11,176
1525334	North Crossett Volunteer Fire	9,186	0.17612%	97,829	60,076	145,007
1540734	North Pulaski FPD	17,293	0.33155%	184,168	113,095	272,981
1522934	Northeast Benton Co.	29,016	0.55631%	309,016	189,763	458,036
1528834	Northeast Greene County Fire District	11,263	0.21594%	119,949	73,659	177,794
1524534	Northeast Lakeside Volunteer Fire	6,478	0.12420%	68,990	42,366	102,259
1526134	Northeast Saline County Fire	9,145	0.17533%	97,393	59,808	144,360
1531834	Northside Volunteer Fire	4,938	0.09467%	52,589	32,294	77,949
1529634	Northside Volunteer Fire	11,104	0.21289%	118,256	72,619	175,284
1547434	Oak Grove Fire Protection Dist. #25	9,989	0.19152%	106,381	65,327	157,683
1546634	Oak Grove Volunteer Fire	5,794	0.11109%	61,705	37,892	91,462
1520234	Oil Trough Volunteer Fire	9,906	0.18992%	105,497	64,785	156,372
1555534	Ola Volunteer Fire	7,847	0.15045%	83,569	51,319	123,870
1555524	Ola Volunteer Police	1,505	0.02885%	16,028	9,843	23,757
1566034	Oppelo Volunteer Fire	10,573	0.20271%	112,601	69,147	166,901
1566024	Oppelo Volunteer Police	773	0.01482%	8,232	5,055	12,202
1576834	Osceola Volunteer Fire	7,068	0.13551%	75,273	46,224	111,573
1576824	Osceola Volunteer Police	3,499	0.06708%	37,264	22,883	55,234
1579234	Ouachita Co FD #1	5,664	0.10859%	60,321	37,042	89,410
1580634	Ouachita Volunteer Fire	649	0.01244%	6,912	4,244	10,245
1582234	Oxley Volunteer Fire	2,832	0.05430%	30,160	18,521	44,705
1585734	Ozark Volunteer Fire	14,030	0.26899%	149,417	91,755	221,472
1585724	Ozark Volunteer Police	3,387	0.06494%	36,071	22,151	53,466
1599734	Pangburn Volunteer Fire	21,358	0.40949%	227,459	139,680	337,149
1599724	Pangburn Volunteer Police	-	0.00000%	-	-	-



Volunteer Service

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of December 31, 2022

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under	Net Pension Liability at a	Net Pension Liability at a
				Current Discount Rate	Discount Rate 1% Higher	Discount Rate 1% Lower
				7.25%	8.25%	6.25%
1616034	Paragould Volunteer Fire	\$ 8,431	0.16164%	\$ 89,789	\$ 55,138	\$ 133,089
1616024	Paragould Volunteer Police	4,927	0.09446%	52,472	32,222	77,776
1624134	Paris Volunteer Fire	11,322	0.21707%	120,577	74,045	178,725
1626834	Parkin Volunteer Fire	6,372	0.12217%	67,861	41,672	100,586
1617934	Parks Volunteer Fire	-	0.00000%	-	-	-
1619534	Parthenon Volunteer Fire	10,526	0.20181%	112,100	68,839	166,160
1623334	Patterson Volunteer Fire	6,425	0.12318%	68,425	42,019	101,423
1623324	Patterson Volunteer Police	1,434	0.02749%	15,272	9,378	22,637
1627634	Pea Ridge Volunteer Fire	19,364	0.37126%	206,223	126,639	305,673
1627624	Pea Ridge Volunteer Police	1,451	0.02782%	15,453	9,489	22,905
1629234	Peel Volunteer Fire & Rescue	10,626	0.20373%	113,165	69,493	167,738
1631434	Perryville Volunteer Fire	7,747	0.14853%	82,504	50,665	122,291
1633034	Philadelphia Volunteer Fire	6,472	0.12409%	68,926	42,326	102,165
1635734	Piggott Volunteer Fire	14,284	0.27386%	152,122	93,416	225,482
1646224	Pine Bluff Volunteer Police	3,056	0.05859%	32,546	19,986	48,241
1648934	Pine Ridge Volunteer Fire	3,540	0.06787%	37,700	23,151	55,881
1649734	Pine Village Volunteer Fire	8,502	0.16301%	90,545	55,602	134,209
1651934	Pineville Volunteer Fire	11,316	0.21696%	120,514	74,006	178,630
1652734	Piney Point Volunteer Fire	12,821	0.24581%	136,542	83,848	202,388
1657834	Plainview Volunteer Fire	13,352	0.25599%	142,197	87,321	210,770
1644634	Pleasant Plains Volunteer Fire	12,036	0.23076%	128,181	78,715	189,996
1655134	Plumerville Volunteer Fire	11,269	0.21606%	120,013	73,698	177,888
1665934	Pocahontas Volunteer Fire	12,726	0.24399%	135,530	83,227	200,888
1665924	Pocahontas Volunteer Police	3,009	0.05769%	32,045	19,679	47,499
1667534	Ponca Volunteer Fire	5,711	0.10949%	60,821	37,350	90,152
1671334	Portland Volunteer Fire	3,493	0.06697%	37,200	22,844	55,139
1668334	Pottsville Volunteer Fire	16,390	0.31424%	174,551	107,189	258,726
1668324	Pottsville Volunteer Police	6,661	0.12771%	70,939	43,562	105,148
1675634	Prairie Grove Volunteer Fire	12,620	0.24196%	134,401	82,534	199,215
1675624	Prairie Grove Volunteer Police	3,540	0.06787%	37,700	23,151	55,881
1679934	Prescott Volunteer Fire	4,956	0.09502%	52,781	32,412	78,234
1685334	Pulaski Co Volunteer Fire	3,452	0.06618%	36,763	22,576	54,492
1691834	Pyatt Rural Fire & Def Assoc	8,360	0.16028%	89,033	54,674	131,968
1692634	Quail Creek Volunteer Fire	1,487	0.02851%	15,836	9,725	23,473
1693434	Quitman Volunteer Fire	11,263	0.21594%	119,949	73,659	177,794
1695034	Ravenden Volunteer Fire	8,496	0.16289%	90,481	55,563	134,115
1704334	Rector Volunteer Fire	12,750	0.24445%	135,785	83,384	201,267
1704324	Rector Volunteer Police	2,059	0.03948%	21,928	13,466	32,503
1713234	Redfield Volunteer Fire	19,051	0.36526%	202,890	124,592	300,732
1713224	Redfield Volunteer Police	1,416	0.02715%	15,080	9,261	22,352
1715934	Richwood Volunteer Fire	3,540	0.06787%	37,700	23,151	55,881
1714034	Rison Volunteer Fire	12,744	0.24434%	135,721	83,345	201,172
1716734	Riverdale Volunteer Fire	2,832	0.05430%	30,160	18,521	44,705
1721334	Rockport Volunteer Fire	8,260	0.15837%	87,968	54,020	130,389
1722134	Rocky Branch Volunteer Fire	1,044	0.02002%	11,118	6,828	16,480
1724824	Rogers Volunteer Police	-	0.00000%	-	-	-
1726434	Rondo Volunteer Fire	1,351	0.02590%	14,388	8,835	21,326
1729934	Rose Bud Volunteer Fire	10,620	0.20361%	113,101	69,454	167,643
1730234	Ross Van Ness - Wellford Volunteer Fire	12,036	0.23076%	128,181	78,715	189,996
1727234	Round Mountain Volunteer Fire	13,470	0.25826%	143,453	88,093	212,632
1731034	Ruddell Hill Volunteer Fire	5,098	0.09774%	54,293	33,341	80,475
1728034	Rudd's Crossing Volunteer Fire	4,956	0.09502%	52,781	32,412	78,234
1732034	Runyan Acres Volunteer Fire Department	5,676	0.10882%	60,448	37,121	89,599
1732934	Russell Volunteer Fire	7,074	0.13563%	75,337	46,263	111,668



Volunteer Service

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of December 31, 2022

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under	Net Pension Liability at a	Net Pension Liability at a
				Current Discount Rate	Discount Rate 1% Higher	Discount Rate 1% Lower
				7.25%	8.25%	6.25%
1753134	Salem Volunteer Fire	\$ 14,939	0.28642%	\$ 159,098	\$ 97,700	\$ 235,821
1755834	Salem-Saline County Volunteer	21,075	0.40406%	224,445	137,829	332,682
1757434	Saratoga Volunteer Fire	1,416	0.02715%	15,080	9,261	22,352
1758234	Sardis Fire Protection District	13,470	0.25826%	143,453	88,093	212,632
1760434	Scotland Area Fire & Emergency	14,160	0.27148%	150,802	92,605	223,524
1761234	Scott Volunteer Fire	3,611	0.06923%	38,457	23,616	57,002
1762034	Scranton Rural Volunteer Fire	10,136	0.19433%	107,947	66,289	160,003
1797334	SE Jefferson Co Volunteer Fire	7,115	0.13641%	75,774	46,532	112,315
1763934	Searcy Volunteer Fire	1,416	0.02715%	15,080	9,261	22,352
1763924	Searcy Volunteer Police	7,133	0.13676%	75,965	46,649	112,599
1764734	Sedgwick Fire Improvement Dist	3,646	0.06990%	38,829	23,845	57,554
1769834	Shady Grove Fire & Rescue	5,664	0.10859%	60,321	37,042	89,410
1766334	Shannon Hills Volunteer Fire	5,776	0.11074%	61,513	37,775	91,178
1765524	Shannon Hills Volunteer Police	2,950	0.05656%	31,417	19,293	46,568
1767134	Shaw Volunteer Fire Protection	9,263	0.17760%	98,649	60,579	146,222
1774434	Sheridan Volunteer Fire	20,508	0.39319%	218,407	134,121	323,732
1783334	Siloam Springs Volunteer Fire	2,277	0.04366%	24,250	14,891	35,944
1788434	Sixth District Volunteer Fire	13,393	0.25678%	142,633	87,589	211,417
1793034	Smackover Volunteer Fire	12,744	0.24434%	135,721	83,345	201,172
1793024	Smackover Volunteer Police	-	0.00000%	-	-	-
1792234	Smyrna Volunteer Fire	3,646	0.06990%	38,829	23,845	57,554
1794934	Snowball Volunteer Fire	9,871	0.18925%	105,124	64,556	155,820
1795734	South Carroll Co Fire Assoc	10,685	0.20486%	113,793	69,879	168,669
1802334	South Greene County Volunteer Fire	11,281	0.21629%	120,141	73,777	178,078
1800734	South Mountain Volunteer Fire	3,540	0.06787%	37,700	23,151	55,881
1796534	Southbend Volunteer Fire	13,281	0.25463%	141,440	86,857	209,649
1805834	Southridge Volunteer Fire	12,036	0.23076%	128,181	78,715	189,996
1801534	Southside Volunteer Fire	16,502	0.31639%	175,744	107,922	260,494
1798134	Sparkman Volunteer Fire	7,316	0.14027%	77,914	47,846	115,488
1798124	Sparkman Volunteer Police	1,416	0.02715%	15,080	9,261	22,352
1833334	St. Francis Volunteer Fire	2,832	0.05430%	30,160	18,521	44,705
1813934	Stamps Volunteer Fire	12,024	0.23053%	128,054	78,636	189,806
1824434	Star City Volunteer Fire	12,833	0.24604%	136,669	83,927	202,577
1824424	Star City Volunteer Police	-	0.00000%	-	-	-
1828734	Stephens Volunteer Fire	7,782	0.14920%	82,877	50,894	122,844
1837634	Strawberry Volunteer Fire	7,983	0.15305%	85,018	52,208	126,017
1839234	Strickler Volunteer Fire	5,723	0.10972%	60,949	37,428	90,341
1843034	Strong Volunteer Fire	9,912	0.19004%	105,561	64,824	156,467
1854624	Stuttgart Police	4,891	0.09377%	52,088	31,987	77,207
1854634	Stuttgart Volunteer Fire	5,694	0.10917%	60,640	37,238	89,883
1872434	Sulphur Rock Area Volunteer Fire	7,080	0.13574%	75,401	46,303	111,762
1873234	Sulphur Springs Volunteer Fire	4,148	0.07953%	44,176	27,128	65,479
1873224	Sulphur Springs Volunteer Police	2,124	0.04072%	22,620	13,891	33,529
1874034	Summit Volunteer Fire	12,042	0.23088%	128,245	78,754	190,091
1877534	Sunnyland Rural Volunteer Fire	6,372	0.12217%	67,861	41,672	100,586
1878334	Sunset Rural Volunteer Fire	6,372	0.12217%	67,861	41,672	100,586
1880534	Sweet Home Volunteer Fire	-	0.00000%	-	-	-
1879134	Swifton Volunteer Fire	11,328	0.21719%	120,641	74,084	178,820
1879124	Swifton Volunteer Police	-	0.00000%	-	-	-
1882134	Taylor Volunteer Fire	6,968	0.13359%	74,208	45,570	109,994
1892924	Texarkana Volunteer Police	30	0.00058%	319	196	474
1895334	Thornton Volunteer Fire	6,573	0.12602%	70,001	42,987	103,759
1903834	Tillar Volunteer Fire	9,912	0.19004%	105,561	64,824	156,467
1904834	Timbo Volunteer Fire	17,606	0.33755%	187,501	115,142	277,922



Volunteer Service

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of December 31, 2022

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under	Net Pension Liability at a	Net Pension Liability at a
				Current Discount Rate	Discount Rate 1% Higher	Discount Rate 1% Lower
				7.25%	8.25%	6.25%
1906234	Tinsman Volunteer Fire	\$ 6,319	0.12115%	\$ 67,296	\$ 41,326	\$ 99,749
1909734	Tontitown Area Volunteer Fire	15,316	0.29365%	163,113	100,166	241,773
1908934	Tontitown Volunteer Fire	4,921	0.09435%	52,408	32,183	77,681
1908924	Tontitown Volunteer Police	8,443	0.16187%	89,917	55,217	133,278
377824	Town of Concord Police	820	0.01572%	8,733	5,363	12,944
1776034	Town of Sherrill VFD	236	0.00452%	2,513	1,543	3,725
1831734	Town of St. Charles Volunteer Fire	7,080	0.13574%	75,401	46,303	111,762
1912734	Tracy Area Volunteer Fire	7,741	0.14842%	82,440	50,626	122,197
1922434	Trumann Volunteer Fire	7,086	0.13586%	75,465	46,342	111,857
1922424	Trumann Volunteer Police	3,475	0.06662%	37,008	22,726	54,855
1931334	Tuckerman Volunteer Fire	14,933	0.28630%	159,034	97,661	235,727
1931324	Tuckerman Volunteer Police	2,077	0.03982%	22,120	13,583	32,787
1932134	Tull Fire & Rescue	5,723	0.10972%	60,949	37,428	90,341
1935634	Turrell Volunteer Fire	2,124	0.04072%	22,620	13,891	33,529
1936434	Turtle Creek Volunteer Fire	16,904	0.32409%	180,025	110,551	266,840
1937234	Tyronza Volunteer Fire	10,667	0.20451%	113,602	69,761	168,385
1937224	Tyronza Volunteer Police	30	0.00058%	319	196	474
1938034	Umpire Volunteer Fire	6,396	0.12263%	68,116	41,829	100,965
1938634	Upper White Oak Lake VFD Fire	4,950	0.09490%	52,717	32,373	78,139
1939934	Valley Springs Volunteer Fire	8,496	0.16289%	90,481	55,563	134,115
1941024	Van Buren Volunteer Police	5,086	0.09751%	54,165	33,262	80,286
1942934	Vandervoort Rural Volunteer Fire	7,788	0.14932%	82,941	50,933	122,938
1944534	Velvet Ridge Fire Protection District	10,620	0.20361%	113,101	69,454	167,643
1952634	Vilonia Volunteer Fire	19,747	0.37860%	210,302	129,144	311,719
1952624	Vilonia Volunteer Police	708	0.01357%	7,540	4,630	11,176
1961534	Viola Volunteer Fire	6,307	0.12092%	67,168	41,247	99,560
1982834	Wabbaseka Volunteer Fire	2,708	0.05192%	28,840	17,710	42,747
1991734	Waldo Volunteer Fire	2,832	0.05430%	30,160	18,521	44,705
1991724	Waldo Volunteer Police	1,434	0.02749%	15,272	9,378	22,637
2002834	Waldron Volunteer Fire	11,352	0.21765%	120,897	74,241	179,198
2011734	Walnut Ridge Volunteer Fire	8,455	0.16210%	90,044	55,295	133,467
2011724	Walnut Ridge Volunteer Police	1,416	0.02715%	15,080	9,261	22,352
2016834	Ward Volunteer Fire	14,089	0.27012%	150,045	92,141	222,404
2016824	Ward Volunteer Police	708	0.01357%	7,540	4,630	11,176
2021434	Warren Volunteer Fire	21,417	0.41062%	228,087	140,066	338,081
2031134	Washington Volunteer Fire	8,496	0.16289%	90,481	55,563	134,115
2034634	Water Valley Volunteer Fire	9,086	0.17420%	96,764	59,422	143,428
2035434	Watson Chapel Volunteer Fire	9,399	0.18020%	100,098	61,469	148,369
2036234	Wedington Volunteer Fire	19,281	0.36967%	205,339	126,096	304,363
2041934	Weiner Volunteer Fire	9,251	0.17737%	98,522	60,501	146,033
2041924	Weiner Volunteer Police	-	0.00000%	-	-	-
2048634	Wescon Volunteer Fire	15,464	0.29649%	164,689	101,133	244,109
2049434	Wesley Volunteer Fire	2,885	0.05531%	30,725	18,868	45,542
2050834	West Fork Volunteer Fire	17,582	0.33709%	187,245	114,985	277,543
2050824	West Fork Volunteer Police	5,605	0.10746%	59,692	36,656	88,478
2060524	West Memphis Volunteer Police	7,204	0.13812%	76,721	47,114	113,720
2065634	West Point Volunteer Fire	4,319	0.08281%	45,997	28,246	68,178
2066434	West Pulaski Volunteer Fire	32,078	0.61502%	341,625	209,788	506,371
2067234	Western Greene Co Fire	18,231	0.34954%	194,157	119,229	287,788
2068034	Western Grove Volunteer Fire	12,809	0.24558%	136,414	83,770	202,198
2070234	Wheatley Volunteer Fire	6,272	0.12025%	66,796	41,018	99,007
2070224	Wheatley Volunteer Police	-	0.00000%	-	-	-
2071034	Wheeler Volunteer Fire	14,201	0.27227%	151,238	92,874	224,172
2079634	White Bluff-Rye Hill Volunteer Fire	10,720	0.20553%	114,166	70,108	169,222



Volunteer Service

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of December 31, 2022

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability		
				Under Current Discount Rate	at a Discount Rate 1% Higher	at a Discount Rate 1% Lower
				7.25%	8.25%	6.25%
2081834	White Hall Volunteer Fire	\$ 10,018	0.19207%	\$ 106,690	\$ 65,517	\$ 158,140
2081824	White Hall Volunteer Police	2,207	0.04231%	23,504	14,434	34,839
2083434	Whitehouse Volunteer Fire	12,880	0.24694%	137,170	84,234	203,319
2085034	Wickes RVFD #2	6,372	0.12217%	67,861	41,672	100,586
2088534	Williams Junction Volunteer Fire	5,664	0.10859%	60,321	37,042	89,410
2090734	Wilmar Volunteer Fire	4,260	0.08168%	45,368	27,860	67,247
2100834	Wilmot Volunteer Fire	4,891	0.09377%	52,088	31,987	77,207
2109124	Wilson Police	77	0.00148%	820	504	1,215
2109134	Wilson Volunteer Fire	7,770	0.14897%	82,749	50,815	122,654
2110534	Wilton Volunteer Fire	6,815	0.13066%	72,579	44,570	107,579
2111334	Winchester Volunteer Fire	5,599	0.10735%	59,628	36,617	88,384
2102434	Woodlawn Volunteer Fire	14,001	0.26844%	149,108	91,566	221,015
2115634	Wright-Pastoria Volunteer Fire	6,154	0.11799%	65,539	40,247	97,145
2119934	Wynne Volunteer Fire	7,829	0.15010%	83,378	51,201	123,586
2119924	Wynne Volunteer Police	189	0.00362%	2,013	1,236	2,983
2129634	Y-City Volunteer Fire	7,729	0.14819%	82,313	50,547	122,007
2139334	Yellville Volunteer Fire	9,186	0.17612%	97,829	60,076	145,007
2143134	Zinc Volunteer Fire	7,074	0.13563%	75,337	46,263	111,668
		\$ 5,215,775	100.00000%	\$ 55,547,130	\$ 34,110,800	\$ 82,334,276

SECTION C

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

Paid Service

Schedule of Pension Amounts by Employer

as of December 31, 2022

Employer ID	Employer	Net Pension Liability	Employer Allocation Percentage	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense			Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Pension Expense
				Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Resources	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Resources	Total Deferred Inflows of Resources	
2165032	70 West Fire Protection District Fire	\$ 723,063	0.021%	\$ 147,222	\$ 2,442	\$ 2,442	\$ 79,443	\$ 151,786	\$ 17,366	\$ 17,366	\$ 35,644	\$ 46,245	\$ 81,959
15032	Alexander Fire	957,584	0.090%	62,946	233,092	10,439	37,866	344,343	-	74,248	103,996	178,244	152,400
15022	Alexander Fire	1,055,825	0.099%	69,403	257,006	11,511	89,306	427,226	-	81,865	19,850	101,715	168,036
24822	Altheimer Police	124,984	0.012%	8,216	30,423	1,363	764	40,766	-	9,691	4,240	13,931	19,891
20522	Alta Police	79,326	0.007%	4,828	17,849	799	3,152	25,973	-	5,645	24,552	30,237	11,670
30222	Amity Police	129,476	0.012%	8,511	31,517	1,412	2,080	43,520	-	10,039	5,129	15,168	20,606
41833	Arkadelphia Fire	1,411,267	0.132%	92,768	343,527	15,386	70,698	522,379	-	109,425	-	109,425	224,605
64733	Ash Flat Fire	442,597	0.041%	29,094	107,736	4,825	34	141,689	-	34,317	18,848	53,165	70,440
64722	Ash Flat Police	498,010	0.047%	32,736	121,224	5,429	57,510	216,899	-	38,614	98	38,712	79,259
60433	Ashdown Fire	96,237	0.009%	6,326	23,426	1,049	46,239	77,040	-	7,462	-	7,462	15,316
60422	Ashdown Police	1,385,835	0.130%	91,096	337,336	15,108	23,121	466,661	-	107,453	4,221	111,674	220,557
70122	Atkins Police	977,533	0.092%	64,257	237,948	10,657	2,692	315,554	-	76,795	42,966	118,761	155,576
80922	Augusta Police	718,978	0.067%	47,261	175,012	7,838	28,862	255,973	-	55,747	29,764	85,511	114,426
85222	Austin Police	397,566	0.037%	26,134	96,775	4,334	25,634	152,877	-	30,826	204	31,030	63,273
90622	Bald Knob Police	812,022	0.076%	53,377	197,660	8,853	19,768	279,658	-	62,961	2,249	65,210	129,234
100732	Barling Fire	674,454	0.063%	44,334	164,174	7,353	9,293	225,154	-	52,295	10,472	62,767	107,340
100722	Barling Police	1,205,405	0.113%	79,236	293,416	13,141	51,483	437,276	-	93,463	85,677	179,140	191,842
110433	Batesville Fire	1,489,559	0.140%	97,914	362,584	16,239	1,877	478,634	-	115,495	80,676	196,171	237,055
110422	Batesville Police	2,437,530	0.228%	160,228	593,337	26,574	38,256	818,395	-	188,998	75,401	264,399	387,936
112023	Bauxite Police	189,997	0.018%	12,489	46,249	2,071	50,082	110,891	-	14,732	20,043	34,775	30,238
120222	Bay Police	580,914	0.054%	38,186	141,404	6,333	48,300	236,222	-	45,042	47,322	92,364	29,011
128732	Beaver Lake Fire	1,372,413	0.129%	90,214	334,069	14,982	14,982	429,623	-	106,412	112,987	219,421	183,039
131732	Beebe Fire	375,525	0.035%	24,685	91,409	4,094	133,437	253,625	-	29,117	-	29,117	59,765
140636	Bella Vista Fire	10,878,854	1.019%	715,109	2,648,100	118,600	130,911	3,612,720	-	843,509	108,201	951,710	1,731,382
140626	Bella Vista Police	6,797,087	0.637%	446,799	1,654,528	74,101	28,208	2,203,696	-	527,023	100,005	627,028	1,081,764
150333	Benton Fire	10,725,684	1.005%	705,041	2,610,816	116,930	61,557	3,494,344	-	831,632	-	831,632	1,707,005
150322	Benton Police	10,602,110	0.993%	696,918	2,580,736	115,833	87,371	3,480,608	-	822,051	43,648	865,699	1,687,338
160033	Bentonville Fire	19,304,202	1.808%	1,268,940	4,698,975	210,453	639,476	6,817,844	-	1,496,781	128	1,496,909	3,072,285
160022	Bentonville Police	15,451,507	1.447%	1,015,888	3,761,162	168,451	696,780	5,642,081	-	1,198,056	45,647	1,243,703	2,459,124
170922	Berwyn Police	1,945,191	0.183%	127,865	473,493	21,206	24,848	647,412	-	150,823	24,073	174,896	309,579
168633	Bethel Heights Fire	-	0.000%	-	-	-	-	-	-	-	-	-	-
168622	Bethel Heights Police	-	0.000%	-	-	-	233	233	-	-	203,126	203,126	-
175922	Black Rock Police	79,845	0.007%	5,235	18,387	868	1,162	26,652	-	6,175	3,299	9,474	13,676
179133	Blytheville Fire	3,065,445	0.287%	201,504	746,182	33,419	-	981,105	-	237,684	223,003	460,687	487,869
179122	Blytheville Police	4,044,961	0.379%	265,891	984,613	44,098	137,588	1,432,190	-	313,632	62,545	376,177	643,760
188022	Bono Police	495,775	0.046%	32,589	120,680	5,405	2,039	160,713	-	38,441	9,179	47,620	78,903
199222	Bradford Police	267,606	0.025%	17,591	65,140	2,917	6,163	91,811	-	20,749	3,442	24,191	42,590
200322	Bradley Police	75,032	0.007%	4,932	18,264	818	6,837	30,851	-	5,818	2,329	8,147	11,941
209733	Brinkley Fire	106,642	0.010%	7,010	25,958	1,163	-	34,131	-	8,269	4,100	12,369	16,972
209723	Brinkley Police	677,636	0.063%	44,544	164,948	7,388	-	216,880	-	52,542	26,584	79,126	107,846
212722	Brookland Police	1,049,835	0.098%	69,010	255,548	11,445	151,061	487,064	-	81,401	145	81,546	167,082
219433	Bryant Fire	6,616,966	0.620%	434,959	1,610,683	72,138	35,533	2,155,313	-	513,057	137,176	650,233	1,053,097
219422	Bryant Police	6,566,937	0.615%	431,670	1,598,505	71,592	224,996	2,326,763	-	509,178	66,523	575,701	1,045,135
224032	Buford Fire	117,629	0.011%	7,732	28,633	1,282	561	38,208	-	9,121	4,008	13,129	18,721
228332	Bull Shoals Fire	108,447	0.010%	7,129	26,398	1,182	6,527	41,236	-	8,409	4,710	13,119	17,259
228322	Bull Shoals Police	330,538	0.031%	21,728	80,459	3,603	36,291	142,081	-	25,629	37,041	62,670	53,606
258533	Cabot Fire	5,712,108	0.535%	375,479	1,390,425	62,273	-	1,828,177	-	442,897	92,680	535,577	909,088
258522	Cabot Police	6,552,062	0.614%	430,693	1,594,885	71,430	68,536	2,165,544	-	508,024	53,635	561,659	1,042,768
268233	Caddo Valley Fire	71,740	0.007%	4,716	17,463	782	522	23,483	-	5,562	2,227	7,789	11,418
268222	Caddo Valley Police	360,584	0.034%	23,703	87,772	3,931	3,187	118,593	-	27,958	3,225	31,183	57,387
277133	Camden Fire	3,628,303	0.340%	238,502	883,191	39,555	75,551	1,236,799	-	281,326	8,228	289,554	577,448
277123	Camden Police	2,144,448	0.201%	140,963	521,995	23,779	33,173	719,510	-	166,273	1,367	167,640	341,291
285222	Camrack Village Police	404,360	0.038%	26,580	98,428	4,408	65,702	195,118	-	31,353	9,245	40,598	64,354
288722	Caraway Police	284,418	0.027%	18,696	69,232	3,101	12,027	103,056	-	22,053	3,548	25,601	45,265



Paid Service Schedule of Pension Amounts by Employer as of December 31, 2022

Employer ID	Employer	Net Pension Liability	Employer Allocation Percentage	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
				Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Plan Contributions	Total Employer Pension Expense
298422	Carlisle Police	\$ 515,361	0.048%	\$ 33,877	\$ 125,448	\$ 5,618	\$ 25,490	\$ 190,433	\$ -	\$ 39,959	\$ -	\$ 39,959	\$ 82,020	\$ 11,856	\$ 93,876
309332	Cave City Fire	74,240	0.007%	4,880	8,809	1,871	1,783	25,543	-	5,756	867	6,623	11,815	333	12,148
309322	Cave City Police	562,098	0.053%	36,949	136,824	6,128	36,936	216,837	-	43,583	1,995	45,578	89,459	15,282	104,741
310722	Cave Springs Police	1,563,501	0.146%	102,775	380,583	17,045	140,565	640,568	-	121,228	168	121,396	248,833	116,201	365,034
318233	Centerton Fire	3,749,951	0.351%	246,499	912,803	40,882	300,246	1,500,430	-	280,758	481	281,239	596,809	269,251	866,060
318222	Centerton Police	3,359,013	0.315%	220,801	817,641	36,620	151,663	1,226,725	-	260,446	-	260,446	534,591	77,477	612,068
319022	Central City Police	21,645	0.002%	1,423	5,269	236	10,399	17,327	-	1,678	-	1,678	3,445	4,517	7,962
333632	Cherokee Village Fire	846,703	0.079%	55,657	206,102	9,231	16,517	287,507	-	65,650	304,474	370,124	134,754	(129,145)	5,609
333622	Cherokee Village Police	641,920	0.060%	42,196	156,254	6,998	5,922	211,370	-	49,772	64,349	114,121	102,162	(39,103)	63,059
334422	Cherry Valley Police	97,030	0.009%	6,378	23,619	1,058	1	31,056	-	7,523	4,405	11,928	15,442	(2,501)	12,941
348422	Clarendon Police	367,897	0.034%	24,170	89,504	4,009	5,512	123,195	-	28,510	6,864	35,374	58,519	4,772	63,291
357322	Clarksville Police	2,181,067	0.204%	143,370	530,909	23,778	37,042	735,099	-	169,112	88,140	257,252	347,119	(39,071)	308,048
368932	Clinton Fire	81,374	0.008%	5,349	19,808	887	598	26,642	-	6,309	-	6,309	12,951	(375)	12,576
368922	Clinton Police	699,204	0.065%	45,961	170,198	7,623	10,522	234,304	-	54,214	9,525	63,739	111,179	(8,507)	102,772
375122	Coal Hill Police	81,913	0.008%	5,384	19,939	893	11,167	37,383	-	6,351	382	6,733	13,037	3,923	16,960
377822	Concord Police	-	0.000%	-	-	-	-	-	-	-	18,223	18,223	-	(13,244)	-
378633	Conway Fire	16,425,902	1.538%	1,079,738	3,998,347	179,074	610	5,257,769	-	1,273,608	471,298	1,744,906	2,614,201	(373,092)	2,241,109
378622	Conway Police	18,787,068	1.760%	1,234,947	4,573,995	204,815	109,545	6,122,402	-	1,456,684	239,741	1,696,425	2,989,983	(357,972)	2,632,011
387522	Coring Police	571,710	0.054%	37,581	139,164	6,233	2,077	185,055	-	44,328	18,370	62,698	90,988	(39,881)	51,107
397222	Cotter Police	266,956	0.025%	17,548	64,982	2,910	12,124	97,564	-	20,699	53	20,752	42,486	13,405	55,891
406533	Cotton Plant Fire	68,900	0.006%	4,529	16,771	751	22,609	44,660	-	5,342	2,521	7,863	10,965	14,197	25,162
406522	Cotton Plant Police	83,664	0.008%	5,500	20,365	912	46,238	73,015	-	6,487	33,397	39,884	13,315	12,173	25,488
427833	Crossett Fire	2,666,172	0.250%	175,258	648,992	29,066	47,839	901,155	-	206,726	81,348	288,074	424,324	3,207	427,531
427822	Crossett Police	1,505,677	0.141%	98,974	366,508	16,415	-	481,897	-	116,745	152,177	268,922	239,630	(78,742)	160,888
455322	Dardanelle Police	1,651,227	0.155%	108,542	401,937	18,002	224,969	753,450	-	128,030	1,536	129,566	262,795	278,504	541,299
476633	De Queen Fire	512,708	0.048%	33,702	124,802	5,589	75,025	239,118	-	39,754	-	39,754	81,598	32,334	113,932
476622	De Queen Police	1,885,363	0.177%	123,932	458,930	20,554	76,039	679,455	-	146,185	57,453	203,638	300,058	18,926	318,984
466922	Decatur Police	996,162	0.093%	65,482	242,483	10,860	100,279	419,104	-	77,239	15,475	92,714	158,540	36,693	195,233
481222	Dermott Police	466,147	0.044%	30,642	113,468	5,082	14,250	163,442	-	36,143	25,867	62,010	74,188	(20,204)	53,984
485522	Des Arc Police	724,306	0.068%	47,611	176,309	7,896	24,569	256,385	-	56,160	25,723	81,883	115,274	9,024	124,298
486322	DeWitt Bluff Police	67,061	0.006%	4,408	16,324	731	32,458	53,921	-	5,200	404	5,604	10,673	(5,313)	5,360
496022	Dewitt Police	864,187	0.081%	56,806	210,358	9,421	3,836	280,421	-	67,006	7,432	74,438	137,536	(19,906)	117,630
498722	Diamond City Police	153,808	0.014%	10,110	37,439	1,677	69,372	118,598	-	11,926	-	11,926	24,479	32,035	56,514
501022	Diaz Police	204,321	0.019%	13,431	49,735	2,227	4,405	69,798	-	15,842	5,664	21,506	32,518	(6,843)	25,676
502922	Dierks Police	428,020	0.040%	28,135	104,187	4,666	22,029	159,017	-	33,187	27,302	60,489	68,120	(2,182)	66,938
516922	Dover Police	642,888	0.060%	42,260	156,490	7,009	9,785	215,544	-	49,847	6,084	55,931	102,316	8,390	110,706
535522	Earle Police	224,711	0.021%	14,771	54,699	2,450	97,429	169,349	-	17,423	-	17,423	35,763	46,747	82,510
536322	East Camden Police	75,957	0.007%	4,993	18,489	828	450	24,760	-	5,889	669	6,558	12,089	(2,561)	9,528
546033	El Dorado Fire	5,863,406	0.549%	385,424	1,427,254	63,922	202,830	2,079,430	-	454,528	318	454,946	933,168	134,779	1,067,947
546022	El Dorado Police	4,786,916	0.448%	314,663	1,165,218	52,187	232,614	1,764,682	-	371,161	180	371,341	761,843	141,760	903,603
556832	Elkins Fire	189,656	0.018%	12,467	46,166	2,068	-	60,701	-	14,705	3,348	18,053	30,184	(2,024)	28,160
556822	Elkins Police	1,265,607	0.119%	83,193	308,070	13,798	98,752	503,813	-	98,131	281	98,412	201,423	106,347	307,770
561422	Elm Springs Police	655,792	0.061%	43,108	159,631	7,149	6,620	216,508	-	50,848	3,333	54,181	104,370	9,347	113,717
585133	Eureka Springs Fire	1,566,165	0.147%	102,950	381,232	17,074	46,638	547,894	-	121,435	-	121,435	249,257	26,608	275,865
585122	Eureka Springs Police	1,908,451	0.179%	125,450	464,550	20,806	152,053	762,859	-	147,975	19,483	167,458	303,732	55,013	358,745
587822	Evening Shade Police	58,363	0.005%	3,836	14,207	636	21,984	40,663	-	4,525	6,600	11,125	9,289	12,003	21,292
595922	Fairfield Bay Police	673,011	0.063%	44,240	163,823	7,337	15,480	230,880	-	52,183	34,010	86,193	107,111	(20,071)	87,040
604132	Farmington Fire	1,389,864	0.130%	91,261	338,317	15,152	204,569	649,399	-	107,765	23,768	131,533	221,198	123,117	344,315
604122	Farmington Police	2,489,002	0.233%	163,612	605,866	27,135	95,750	892,863	-	192,989	355	193,344	396,127	99,877	496,004
614937	Fayetteville Fire	26,045,480	2.439%	1,712,071	6,339,918	283,945	93,952	8,429,886	-	2,019,476	773,160	2,792,636	4,145,167	(482,000)	3,663,167
614927	Fayetteville Police	27,000,564	2.529%	1,774,852	6,572,402	294,358	563,557	9,205,169	-	2,093,530	21,180	2,114,710	4,297,170	312,026	4,609,196
630032	Flippin Fire	208,450	0.020%	13,702	50,740	2,273	29,881	96,596	-	16,162	5,165	21,327	33,175	33,079	66,254
630022	Flippin Police	679,760	0.064%	44,683	165,465	7,411	6,309	223,868	-	52,706	26,865	79,571	108,185	(4,314)	103,871
635122	Foreman Police	-	0.000%	-	-	-	-	-	-	-	3	3	-	-	-



Paid Service Schedule of Pension Amounts by Employer as of December 31, 2022

Employer ID	Employer	Net Pension Liability	Employer Allocation Percentage	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
				Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Plan Contributions	Total Employer Pension Expense
644033	Forrest City Fire	\$ 2,999,463	0.281%	\$ 197,166	\$ 730,121	\$ 32,700	\$ 86,563	\$ 1,046,550	\$ -	\$ 232,568	\$ 16,495	\$ 249,063	\$ 477,368	\$ 41,988	\$ 519,356
644022	Forrest City Police	3,410,770	0.319%	224,203	830,240	37,184	146,106	1,237,733	-	264,459	130,774	395,233	542,828	(4,996)	537,832
654833	Fort Smith Fire	26,696,982	2.501%	1,755,028	6,498,991	291,070	84	8,545,173	84	2,070,147	462,984	2,533,131	4,249,173	(305,692)	3,943,481
654823	Fort Smith Police	18,715,878	1.753%	1,230,267	4,555,767	204,039	850,307	6,840,380	-	1,451,164	178,452	1,629,616	2,978,653	391,888	3,370,541
665322	Friendship Police	25,631	0.002%	1,685	6,239	279	1,121	9,324	-	1,987	800	2,787	4,079	694	4,773
693932	Gassville Fire	121,505	0.011%	7,987	29,576	1,325	5,720	44,608	-	9,421	10	9,431	19,338	5,238	24,576
693922	Gassville Police	465,596	0.044%	30,605	113,334	5,076	16,163	165,178	-	36,101	415	36,516	76,200	2,520	78,720
704832	Gentry Fire	97,867	0.009%	6,433	23,822	1,067	30,694	62,016	-	7,588	1,343	8,931	15,776	20,176	35,752
704822	Gentry Police	1,305,914	0.122%	85,843	317,882	14,237	127,941	545,903	-	101,256	71	101,327	207,838	91,490	299,328
713722	Gillett Police	82,794	0.008%	5,442	20,154	903	8,579	35,078	-	6,420	12,064	18,484	13,177	2,519	15,696
724222	Glenwood Police	399,086	0.037%	26,233	97,144	4,351	59,113	186,841	-	30,944	-	30,944	63,515	37,063	100,578
726922	Goshen Police	644,022	0.060%	42,334	156,766	7,021	53,538	259,659	-	49,935	251	50,186	102,497	55,414	157,911
733122	Gosnell Police	515,559	0.048%	33,890	125,496	5,621	44	165,051	-	39,975	58,111	98,086	82,052	(35,178)	46,874
739033	Gravel Ridge Fire Protection Dist.	270,215	0.025%	17,762	65,775	2,946	1,450	87,933	-	20,952	13,772	34,724	43,005	(8,450)	34,555
737432	Gravette Fire	724,218	0.068%	47,606	176,287	7,895	12,215	244,003	-	56,153	18,626	74,779	115,260	(20,993)	94,267
737422	Gravette Police	1,343,854	0.126%	88,337	327,117	14,651	35,773	465,878	-	104,198	74,587	178,785	213,876	(21,390)	192,486
743922	Green Forest Police	1,465,997	0.137%	96,366	356,849	15,982	15,803	485,000	-	113,668	48,995	162,663	233,315	8,752	242,067
744732	Greenbrier Fire	-	0.000%	-	-	-	53	53	-	-	1	1	-	(5,222)	(5,222)
744722	Greenbrier Police	1,053,182	0.099%	69,230	256,363	11,482	506,021	843,096	-	81,660	-	81,660	167,615	219,785	387,404
746322	Greenland Police	355,289	0.033%	23,354	86,483	3,873	36	113,746	-	27,548	91,920	119,468	56,545	(45,487)	11,058
747133	Greenwood Fire	197,792	0.019%	13,002	48,146	2,156	7,910	71,214	-	15,336	-	15,336	31,479	5,464	36,943
747122	Greenwood Police	2,749,781	0.258%	180,754	669,344	29,978	46,450	926,526	-	213,209	29,301	242,510	437,631	(6,943)	430,688
754422	Greens Ferry Police	385,885	0.036%	25,366	93,931	4,207	3,334	126,838	-	29,920	22,913	52,833	61,414	(12,847)	48,567
776522	Hackett Police	166,370	0.016%	10,936	40,497	1,814	41,796	95,043	-	12,900	4,338	17,238	26,478	10,389	36,867
804422	Hampton Police	283,207	0.027%	18,616	68,937	3,087	31,487	122,127	-	21,959	25,357	47,316	45,073	6,865	51,938
813322	Hardy Police	370,669	0.035%	24,366	90,227	4,041	17,445	136,079	-	28,740	23,195	50,135	58,992	20,401	79,393
823022	Harrisburg Police	631,493	0.059%	41,511	153,716	6,884	55,393	257,504	-	48,964	-	48,964	100,503	23,599	124,102
834633	Harrison Fire	4,248,511	0.398%	279,271	1,034,161	46,317	17,952	1,377,701	-	329,415	44,875	374,290	676,155	(25,596)	650,559
834622	Harrison Police	4,257,132	0.399%	279,838	1,036,259	46,411	2,450	1,364,958	-	330,083	148,555	478,638	677,527	(64,152)	613,375
843522	Hartford Police	98,010	0.009%	6,443	23,857	1,068	3,001	34,669	-	7,599	2,165	9,764	15,598	(1,681)	13,917
847832	Haskell Fire	50,722	0.005%	3,334	12,347	553	409	16,643	-	3,933	14	3,947	8,073	(18)	8,055
847822	Haskell Police	610,574	0.057%	40,135	148,624	6,656	10,366	205,781	-	47,342	64,283	111,625	97,174	(17,948)	79,226
862133	Heber Springs Fire	656,783	0.062%	43,173	159,872	7,160	113,123	323,328	-	50,925	4	50,929	104,528	73,860	178,388
862122	Heber Springs Police	1,886,182	0.177%	124,118	459,616	20,585	60,181	673,500	-	146,403	12,716	159,119	300,506	7,000	307,506
865622	Hector Police	88,409	0.008%	5,811	21,520	964	14,117	42,412	-	6,855	7,119	13,974	14,070	13,589	27,659
864833	Helena-West Helena Fire	2,776,304	0.260%	182,497	675,800	30,267	159,972	1,048,536	-	215,265	15,539	230,804	441,852	121,639	563,491
864823	Helena-West Helena Police	2,499,868	0.234%	164,326	608,511	27,253	275,663	1,075,753	-	193,831	6,780	200,611	397,857	105,287	503,144
866422	Hermitage Police	153,103	0.014%	10,064	37,288	1,669	14,837	63,838	-	11,871	5,018	16,889	24,367	2,777	27,144
885022	Higginth Police	500,068	0.047%	32,871	121,725	5,452	31,554	191,602	-	38,774	87	38,861	79,586	34,469	114,055
890732	Highland Fire	36,674	0.003%	2,411	8,927	400	4,070	15,808	-	2,844	14,946	17,790	5,837	4,125	9,962
890722	Highland Police	380,237	0.036%	24,994	92,556	4,145	38,801	160,496	-	29,482	635	30,117	60,515	25,411	85,926
900833	Holiday Island Fire	404,932	0.038%	26,618	98,567	4,415	41,264	170,864	-	31,397	-	31,397	64,445	20,228	84,673
892322	Holly Grove Police	66,257	0.006%	4,355	16,128	722	3,926	25,131	-	5,137	14,550	19,687	10,545	(1,414)	9,131
902433	Hope Fire	1,705,836	0.160%	112,131	415,230	18,597	10,783	556,741	-	132,265	63,364	195,629	271,486	(35,222)	236,264
911337	Hot Springs Fire	14,555,920	1.363%	956,817	3,543,161	158,687	458,188	5,116,853	-	1,128,616	-	1,128,616	2,316,591	287,902	2,604,493
911327	Hot Springs Police	18,583,694	1.741%	1,221,578	4,523,591	202,598	676,091	6,623,858	-	1,440,915	114	1,441,029	2,957,616	405,916	3,363,532
921032	Hot Springs Village Fire	3,160,428	0.296%	207,747	769,302	34,455	85,497	1,096,921	-	245,049	-	245,049	502,986	48,800	551,786
921022	Hot Springs Village Police	2,490,697	0.233%	163,723	606,279	27,153	107,187	904,342	-	193,120	49,432	242,552	396,397	(4,588)	391,809
932633	Hoxie Fire	5,263	0.000%	346	1,281	57	297	1,581	-	408	27,807	28,215	838	(15,389)	(15,551)
932622	Hoxie Police	346,426	0.032%	22,772	84,326	3,777	7,848	118,223	-	26,861	42,375	69,236	55,134	(10,473)	44,661
941522	Hughes Police	221,155	0.021%	14,537	53,833	2,411	6,514	77,295	-	17,148	4,737	21,885	37,997	2,787	37,984
951222	Humphrey Police	46,263	0.004%	3,041	11,261	504	13	14,819	-	3,587	20,699	24,286	7,363	(10,787)	(3,424)
971722	Huntington Police	16,603	0.002%	1,091	4,041	181	8	5,321	-	1,287	23,771	25,058	2,642	(14,391)	(11,749)
962833	Huntsville Fire	126,713	0.012%	8,329	30,844	1,381	60,883	101,437	-	9,825	-	9,825	20,166	26,444	46,610



Paid Service Schedule of Pension Amounts by Employer as of December 31, 2022

Employer ID	Employer	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense			Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Total Employer Pension Expense				
		Net Pension Liability	Employer Allocation Percentage	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Contributions and Share of Contributions		Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense
962822	Huntsville Police	\$ 1,050,133	0.098%	\$ 69,029	\$ 255,620	\$ 11,448	\$ 42,047	\$ 378,144	\$ -	\$ 81,424	\$ 2,201	\$ 83,625	\$ 167,130	\$ 27,334	\$ 194,464
981422	Huttig Police	77,620	0.007%	5,102	18,894	846	28	24,870	-	6,018	4,253	10,271	12,353	(5,121)	7,232
1021939	Jacksonville Fire	9,647,917	0.904%	634,195	2,348,469	105,181	36,136	3,123,981	-	748,066	223,083	971,149	1,535,477	(79,398)	1,456,079
1021922	Jacksonville Police	7,387,359	0.692%	485,600	1,798,210	80,536	161,599	2,515,945	-	572,790	507,485	1,080,275	1,175,706	(248,046)	927,660
1031622	Jasper Police	165,930	0.016%	10,907	40,390	1,809	2,583	55,889	-	12,866	60	12,266	26,408	6,441	32,849
1039132	Johnson Area Fire Department	-	0.000%	-	-	-	277	277	-	-	24,213	24,213	-	(50,978)	(50,978)
1038332	Johnson Fire	688,678	0.065%	45,270	167,636	7,508	168,288	388,702	-	53,398	309	53,707	109,604	126,885	236,489
1038322	Johnson Police	1,185,235	0.111%	77,910	288,507	12,921	29,730	409,068	-	91,899	85,307	177,206	188,631	(47,415)	141,216
1050233	Jonesboro Fire	18,901,108	1.770%	1,242,643	4,600,855	206,058	1,569	6,050,925	-	1,465,526	379,295	1,844,821	3,008,132	(622,974)	2,385,158
1050223	Jonesboro Police	22,354,575	2.094%	1,469,453	5,441,488	243,708	77,414	7,232,063	-	1,733,296	399,718	2,133,014	3,557,755	(298,490)	3,259,265
1058822	Judsonia Police	527,054	0.049%	34,645	128,294	5,746	79,722	248,407	-	40,866	505	41,371	83,881	44,419	128,300
1061822	Junction City Police	30,189	0.003%	1,984	7,349	329	-	9,662	-	2,341	32,375	34,716	4,805	(10,226)	(5,421)
1080422	Kensett Police	444,821	0.042%	29,240	108,277	4,849	39,907	182,273	-	34,490	2,939	37,429	70,794	22,480	93,274
1083922	Kidder Police	378,382	0.017%	11,726	43,421	1,945	2,820	59,912	-	13,831	10,952	24,783	28,390	(7,143)	21,247
1100222	Lake City Police	472,037	0.044%	31,029	114,902	5,146	1,516	152,593	-	36,600	17,920	54,520	75,125	(9,276)	65,849
1103732	Lake Hamilton Fire	-	0.000%	-	-	-	33	33	-	-	3,986	3,986	-	(7,500)	(7,500)
1104032	Lake Hamilton Fire Protection District	49,423	0.005%	3,249	12,030	539	3,666	19,484	-	3,832	272	4,104	7,866	7,815	15,681
1120722	Lake Village Police	702,727	0.066%	46,193	171,056	7,661	134	225,044	-	54,487	92,469	146,956	111,840	(66,035)	45,805
1111823	Lakeview Police	191,726	0.018%	12,603	46,669	2,090	8,479	69,841	-	14,866	1,930	16,796	30,513	2,170	32,683
1086322	Lamar Police	297,377	0.028%	19,548	72,387	3,242	14,729	109,906	-	23,058	-	23,058	47,328	5,762	53,090
1130422	Lavaca Police	339,401	0.032%	22,310	82,616	3,700	8,227	116,853	-	26,316	6,959	33,275	54,016	3,696	57,712
1140122	Leachville Police	518,389	0.049%	34,076	126,185	5,651	25,776	191,688	-	40,194	568	40,762	82,502	23,877	106,379
1150922	Lepanto Police	194,688	0.018%	12,798	47,390	2,122	2,922	65,232	-	15,095	993	16,088	30,985	(5,589)	25,396
1152522	Lewisville Police	239,740	0.022%	15,759	58,357	2,614	39,889	116,619	-	18,589	23,172	41,761	38,155	9,242	47,397
1161432	Lincoln Fire	203,727	0.019%	13,392	49,591	2,221	43,665	108,869	-	15,796	-	15,796	32,423	19,640	52,063
1161422	Lincoln Police	1,210,800	0.113%	79,591	294,729	13,200	176,352	563,872	-	93,881	161	94,042	192,700	105,199	297,899
1157622	Little Flock Police	900,332	0.084%	59,182	219,156	9,815	9,561	297,714	-	69,809	15,332	85,141	143,289	13,198	156,487
1160633	Little Rock Fire	86,931,279	8.142%	5,714,331	21,160,568	947,717	414,002	28,236,618	-	6,740,350	3,689,477	10,429,827	13,835,210	(2,019,423)	11,815,787
1160623	Little Rock Police	101,822,888	9.537%	6,693,218	24,785,452	1,110,066	-	32,588,736	-	7,894,996	2,865,558	10,760,554	16,205,227	(1,181,801)	15,023,426
1180022	Lonoke Police	1,349,909	0.126%	88,735	328,591	14,717	62,622	494,665	-	104,667	1,285	105,952	214,840	59,354	274,194
10010	Lopfi Staff	2,121,338	0.199%	139,444	516,370	23,127	12,317	601,258	-	164,481	82,697	247,178	337,613	(31,707)	305,906
1190833	Lowell Fire	4,228,958	0.396%	277,986	1,029,401	46,104	11,572	1,365,063	-	327,899	2,028,866	356,785	673,043	37,991	711,034
1190822	Lowell Police	2,754,461	0.258%	181,061	670,483	30,029	181,775	1,063,348	-	213,571	84	213,655	438,375	119,604	557,979
1195922	Luxora Police	126,041	0.012%	8,285	30,681	1,374	8,856	49,196	-	9,773	3,915	13,688	20,060	(7,251)	12,709
1218133	Magnolia Fire	1,418,589	0.133%	93,249	345,309	15,465	41	454,064	-	109,992	12,899	122,891	225,770	(13,932)	211,838
1218122	Magnolia Police	2,697,529	0.253%	177,319	656,625	29,408	32,593	895,945	-	209,157	11,837	220,994	429,315	3,732	433,047
1229733	Malvern Fire	2,229,774	0.209%	146,572	542,765	24,309	108	713,754	-	172,889	84,378	257,267	354,871	(61,825)	293,046
1229722	Malvern Police	2,558,342	0.240%	168,170	622,744	27,891	7,559	826,364	-	198,365	54,122	252,487	407,163	(9,731)	397,432
1248332	Manita Fire	3,039	0.000%	200	740	33	684	1,657	-	236	7,908	8,144	484	(7,812)	(7,812)
1248322	Manita Police	601,822	0.056%	39,560	146,494	6,561	50,983	243,598	-	46,663	-	46,663	95,781	18,967	114,748
1258022	Mansfield Police	300,151	0.028%	19,730	73,062	3,272	7,054	103,118	-	23,273	10,388	33,661	47,769	(13,992)	33,777
1268832	Marianna Fire	210,795	0.020%	13,856	51,311	2,298	19,035	86,500	-	16,344	-	16,344	33,548	14,388	47,936
1268822	Marianna Police	1,107,692	0.104%	72,813	269,631	12,076	55,925	410,445	-	85,887	22,873	108,760	176,290	582	176,872
1278532	Marion Fire	410,119	0.038%	26,559	99,832	4,471	14,368	145,630	-	31,800	69,878	101,678	65,272	(31,423)	33,849
1278526	Marion Police	3,639,258	0.341%	239,223	885,858	39,675	181,079	1,345,835	-	282,175	44,254	326,429	579,192	43,655	622,847
1288222	Marked Tree Police	685,618	0.064%	45,068	166,891	7,475	38,987	258,421	-	53,160	2,993	56,153	109,117	33,153	142,270
1297122	Marmaduke Police	403,082	0.038%	26,496	98,117	4,394	86	129,093	-	31,254	21,162	52,416	64,151	(14,544)	49,607
1305622	Marshall Police	235,501	0.022%	15,480	57,325	2,567	501	75,873	-	18,260	20,226	38,486	37,480	(9,542)	27,938
1309022	Marvell Police	389,265	0.036%	25,588	94,754	4,244	50,339	174,925	-	30,182	39,797	69,979	61,952	1,292	63,244
1318833	Maumelle Fire	6,088,040	0.570%	400,191	1,481,934	66,371	87,771	2,036,267	-	472,046	234,961	707,007	968,918	(20,554)	948,364
1318823	Maumelle Police	5,482,145	0.513%	360,363	1,334,448	59,766	207,334	1,961,911	-	425,067	38,196	463,263	872,490	91,999	964,489
1324232	Mayflower Fire	127,417	0.012%	8,376	31,016	1,389	14,882	55,663	-	9,879	-	9,879	20,279	5,980	26,059
1324222	Mayflower Police	945,880	0.089%	62,176	230,243	10,312	63,216	365,947	-	73,340	15,455	88,795	150,538	13,462	164,000
1328522	McCrory Police	507,236	0.048%	33,343	123,470	5,530	26,411	188,754	-	39,329	46	39,375	80,727	19,078	99,805



Paid Service Schedule of Pension Amounts by Employer as of December 31, 2022

Employer ID	Employer	Net Pension Liability	Employer Allocation Percentage	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
				Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
1338233	Megehee Fire	\$ 1,182,636	0.111%	\$ 77,739	\$ 287,874	\$ 12,893	\$ 18,084	\$ 396,590	\$ -	\$ 91,698	\$ 29,259	\$ 121,227	\$ 188,218	\$ (3,380)	\$ 184,838
1338222	Megehee Police	947,157	0.089%	62,260	230,554	10,326	25,287	328,427	-	73,439	60,281	133,720	150,741	2,596	153,337
1358722	Mcrae Police	85,106	0.008%	5,594	20,716	928	176	27,414	-	6,599	21,809	28,408	13,545	(36,639)	(23,094)
1377333	Mena Fire	393,416	0.037%	25,861	95,764	4,289	10,145	136,059	-	30,504	9,308	39,812	62,613	3,785	66,398
1388922	Mineral Springs Police	302,232	0.028%	19,867	73,568	3,295	38,838	135,568	-	23,434	78	23,512	48,101	24,966	73,067
1398622	Monette Police	490,292	0.046%	32,229	119,345	5,345	6,595	163,514	-	38,016	4,248	42,264	78,030	13,045	91,075
1408733	Monticello Fire	1,229,010	0.115%	80,788	299,162	13,399	25,801	419,150	-	95,293	19,032	114,325	195,598	7,096	202,694
1418422	Montrouze Police	3,303	0.000%	217	804	36	3	1,060	-	256	4,520	4,776	526	(3,540)	(3,014)
1421432	Morning Star Fpa	84,137	0.008%	5,531	20,480	917	7,835	24,763	-	6,524	5	6,529	13,391	4,333	17,724
1427332	Morrilton	115,229	0.011%	7,574	28,049	1,256	19,609	56,488	-	8,934	346	9,280	18,339	20,470	38,809
1438933	Mountain Home Fire	4,064,261	0.381%	267,160	989,311	44,308	58,424	1,359,203	-	315,129	70,578	385,707	646,832	(65,038)	581,794
1438922	Mountain Home Police	4,356,419	0.408%	286,364	1,060,427	47,493	139,433	1,533,717	-	337,782	4,837	342,619	693,329	72,426	765,755
1447822	Mountain Pine Police	308,717	0.029%	20,293	75,147	3,366	42,170	140,976	-	23,937	14,118	38,055	49,133	(3,284)	45,849
1452422	Mountain View Police	926,095	0.087%	60,876	225,428	10,096	43,194	339,594	-	71,806	56,204	128,010	147,389	(6,062)	141,327
1436222	Mountainburg Police	95,951	0.009%	6,307	23,356	1,046	6,397	37,106	-	7,440	15,983	23,423	15,271	(3,847)	11,424
1457522	Mulberry Police	289,989	0.027%	19,062	70,588	3,161	3,898	96,709	-	22,485	6,607	29,092	46,152	6,846	52,998
1467222	Murfreesboro Police	365,682	0.034%	24,038	80,313	3,987	27,373	144,411	-	28,354	2,672	31,026	58,199	12,762	70,961
1487733	Nashville Fire	127,219	0.012%	8,363	30,967	1,387	6,271	46,988	-	9,864	4,285	14,149	20,247	(6,943)	13,304
1500733	Newport Fire	2,302,902	0.216%	151,379	550,566	25,106	-	737,051	-	178,559	35,909	214,468	366,509	666	367,175
1506722	Newport Police	2,149,182	0.201%	141,274	523,148	23,430	75,325	763,177	-	166,640	414	167,054	342,045	76,099	418,144
1509133	Nob Hill Fire	160,623	0.015%	10,558	39,098	1,751	5,981	57,388	-	12,454	4,302	16,756	25,563	8,800	34,363
1536933	North Little Rock Fire	28,957,404	2.712%	1,903,483	7,048,730	315,691	157,702	9,425,606	-	2,245,257	893,373	3,138,630	4,608,603	(87,725)	4,520,878
1536922	North Little Rock Police	30,520,827	2.859%	2,006,253	7,429,294	332,735	725,050	10,493,332	-	2,366,479	287,778	2,654,257	4,857,424	401,555	5,258,979
1524532	Northwest Lakeville Association Fire	102,722	0.010%	6,752	25,204	1,120	32,281	65,157	-	7,965	1,510	9,475	16,348	21,177	37,525
1547433	Oak Grove Fire Protection Dist #25	195,976	0.018%	12,882	47,704	2,137	269	62,992	-	15,195	11,399	26,594	31,190	(6,720)	24,470
1555522	Ola Police	278,847	0.026%	18,330	67,876	3,040	10,794	100,040	-	21,621	4,563	26,184	44,379	10,610	54,989
1566022	Oppelo Police	62,393	0.006%	4,101	15,188	680	5,319	25,288	-	4,838	8,648	13,486	9,930	(7,737)	2,193
1576833	Osceola Fire	2,244,054	0.210%	147,510	546,241	24,464	25,736	743,951	-	173,996	75,090	249,086	357,144	(51,240)	305,904
1576822	Osceola Police	3,117,478	0.292%	204,924	758,848	33,985	12,924	1,030,682	-	241,718	248,206	489,924	496,150	(167,676)	328,474
1585732	Ozark Fire	159,709	0.015%	10,498	38,876	1,741	-	51,115	-	12,383	44,708	57,091	25,418	(24,271)	1,147
1585722	Ozark Police	1,015,044	0.095%	66,723	247,079	11,066	21,116	345,984	-	78,703	12,871	91,574	161,545	33,043	194,588
1599722	Pangburn Police	152,244	0.014%	10,008	37,059	1,660	3,492	52,219	-	11,805	1,664	13,469	24,230	(2,242)	21,988
1616033	Paragould Fire	5,029,695	0.471%	330,621	1,224,314	54,833	73,607	1,683,375	-	389,985	44,336	434,321	800,481	70,495	870,976
1616022	Paragould Police	6,500,382	0.609%	427,295	1,582,305	70,867	196,886	2,277,353	-	504,017	67,703	671,720	1,034,543	(78,345)	956,198
1623322	Patterson Police	92,109	0.009%	6,055	22,421	1,004	21,282	50,762	-	7,142	-	7,142	14,659	(4,562)	10,097
1627632	Pea Ridge	1,712,905	0.160%	112,596	416,950	18,674	782,614	1,330,834	-	132,813	-	132,813	272,611	356,661	629,272
1627622	Pea Ridge Police	2,108,633	0.197%	138,609	513,277	22,988	29,540	704,414	-	163,496	19,490	182,986	335,591	(23,777)	311,814
1628422	Perla Police	24,442	0.002%	1,607	5,950	266	1,519	9,342	-	1,895	759	2,654	3,890	(650)	3,240
1631422	Perryville Police	586,617	0.055%	38,561	142,793	6,395	-	187,749	-	45,484	13,715	59,199	93,361	(5,163)	88,199
1646233	Pine Bluff Fire	14,080,172	1.319%	925,544	3,427,356	153,501	155,030	4,661,431	-	1,091,728	197,539	1,289,267	2,240,875	36,479	2,277,354
1646223	Pine Bluff Police	13,154,121	1.232%	864,671	3,201,399	143,405	190,747	4,400,762	-	1,019,925	461,188	1,481,113	2,093,493	(807,192)	1,786,301
1657822	Plainview Police	30,255	0.003%	1,989	7,365	330	4,267	13,951	-	2,346	943	3,289	4,815	3,316	8,131
1643822	Pleasant Plains Police	-	0.000%	-	-	-	2	2	-	-	1	1	-	(54)	(54)
1665933	Pocahontas Fire	737,738	0.069%	48,494	179,578	8,043	5,004	241,119	-	57,202	21,075	78,277	117,412	(27,804)	89,608
1665922	Pocahontas Police	1,849,185	0.173%	121,554	450,123	20,160	36,134	627,971	-	143,379	49,907	193,286	294,300	9,552	303,852
1671322	Portland Police	103,372	0.010%	6,795	25,162	1,127	4,519	37,603	-	8,015	-	8,015	16,452	2,754	19,206
1668322	Pottsville Police	724,141	0.068%	47,601	176,288	7,895	26,972	258,736	-	56,147	19,244	75,391	115,248	13,278	128,526
1675632	Prairie Grove Fire	729,008	0.068%	47,921	177,453	7,948	116,611	349,933	-	56,525	3,103	59,628	116,022	103,630	219,652
1675622	Prairie Grove Police	2,327,872	0.218%	153,020	556,544	25,378	161,046	907,088	-	180,495	-	180,495	370,483	83,146	453,629
1685333	Pulaski Co Fire	4,863,530	0.455%	319,567	1,183,380	53,000	187,321	1,743,268	-	376,946	12,258	389,204	773,718	105,721	879,439
1695022	Ravenden Police	94,652	0.009%	6,222	23,040	1,032	5,134	35,428	-	7,339	2,237	9,576	15,064	(425)	14,639
1704322	Rector Police	560,248	0.052%	36,827	136,374	6,108	71,144	250,453	-	43,440	13,368	56,808	89,164	30,017	119,181
1713222	Redfield Police	737,948	0.069%	48,508	179,629	8,045	26,790	262,972	-	57,218	1,705	58,923	117,445	14,791	132,236
1714022	Rison Police	407,493	0.038%	26,783	99,181	4,442	34,577	164,983	-	31,593	12,651	44,244	64,847	21,898	86,745



Paid Service Schedule of Pension Amounts by Employer as of December 31, 2022

Employer ID	Employer	Net Pension Liability	Employer Allocation Percentage	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense			Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Total Employer Pension Expense		
				Differences 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 Expected and Actual Experience	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	Share of Contributions
1720522	Rockport Police	\$ 435,848	0.041%	\$ 28,650	\$ 106,093	\$ 4,752	\$ -	\$ 139,495	\$ -	\$ 33,794	\$ 56,246	\$ 90,040	\$ 69,366	\$ (3,873)	\$ 35,493
1724833	Rogers Fire	22,831,941	2.138%	1,500,832	5,557,687	248,912	102,949	7,410,380	-	1,770,310	217,307	1,987,617	3,633,729	(69,841)	3,563,888
1724822	Rogers Police	17,741,174	1.662%	1,166,196	4,318,507	193,413	-	5,678,116	-	1,375,589	550,620	1,926,209	2,823,528	(21,612)	2,610,916
1733733	Russellville Fire	8,004,143	0.760%	526,143	1,948,346	87,260	40,519	2,602,268	-	630,614	284,643	905,257	1,273,868	(47,078)	1,226,789
1733722	Russellville Police	7,940,936	0.744%	523,989	1,932,960	85,571	255,756	2,797,276	-	615,713	40,153	655,866	1,263,809	(2,412)	1,261,397
1753122	Salem Police	460,345	0.043%	30,260	112,056	5,019	18,479	165,814	-	35,894	14,082	49,776	73,264	3,260	76,524
1749332	Sau Tech - Arkansas Fire Training Academy	75,175	0.007%	4,942	18,299	820	36,119	60,180	-	5,829	-	5,829	11,964	15,688	27,652
1765933	Searcy Fire	6,331,348	0.593%	416,184	1,541,159	69,024	809	2,036,367	-	490,911	134,383	625,294	1,007,641	(41,745)	965,896
1763922	Searcy Police	6,332,724	0.593%	416,275	1,541,494	69,039	52,405	2,079,213	-	491,017	20,808	511,825	1,007,860	(19,612)	988,248
1765522	Shannon Hills Police	480,163	0.045%	31,563	116,880	5,235	35,252	188,930	-	37,230	27,793	65,023	76,418	(13,916)	62,502
1774432	Sheridan Fire	-	0.000%	-	-	-	67	67	-	-	282	282	-	(6,218)	(6,218)
1778722	Sherwood Police	10,976,974	1.028%	723,559	2,671,984	119,670	-	3,513,213	-	851,117	309,971	1,161,088	1,746,998	1,578,909	1,578,909
1783333	Siloam Springs Fire	7,183,809	0.673%	472,220	1,748,663	78,317	1,038	2,300,238	-	557,008	192,436	749,444	1,143,311	(209,754)	933,557
1783322	Siloam Springs Police	6,388,603	0.594%	416,661	1,542,925	69,103	279,462	2,308,151	-	491,473	63,108	554,581	1,008,796	90,804	1,099,600
1793022	Smackover Police	980,308	0.092%	64,439	238,624	10,687	3,643	317,393	-	76,010	8,911	84,921	150,017	29,598	180,515
1798126	Sparksman Police	74,251	0.007%	4,881	18,974	809	5,708	29,722	-	5,757	13,013	18,770	11,817	8,688	20,505
1803133	Springdale Fire	27,411,981	2.567%	1,801,896	6,672,548	298,843	1,341,100	10,114,387	-	2,125,440	25,005	2,150,435	4,362,647	667,127	5,029,774
1803122	Springdale Police	24,252,082	2.271%	1,594,184	5,903,374	264,394	70,085	7,832,037	-	1,880,422	682,511	2,562,933	3,859,746	(449,840)	3,409,906
1813922	Stamps Police	236,019	0.022%	15,514	57,451	2,573	12,056	87,594	-	18,300	9,991	28,291	37,563	(8,737)	28,826
1824422	Star City Police	583,556	0.055%	38,359	142,048	6,262	30,747	217,516	-	45,247	7,515	52,762	92,874	7,941	100,815
1828722	Stephens Police	7,608	0.001%	500	1,852	83	1,995	4,430	-	590	34,893	35,483	1,211	(12,125)	(10,914)
1843022	Strong Police	53,574	0.005%	3,522	13,041	584	2,079	19,226	-	4,154	881	5,035	8,526	(60)	8,466
1854633	Stuttgart Fire	2,127,823	0.199%	139,870	517,949	23,197	87,352	768,368	-	164,984	-	164,984	338,645	64,376	403,021
1854622	Stuttgart Police	3,175,584	0.297%	208,612	772,505	34,598	246,686	1,262,401	-	246,069	29,475	275,544	505,079	105,803	610,882
1873222	Sulphur Police	308,243	0.029%	20,262	75,032	3,360	44,716	143,370	-	23,900	16,386	40,286	49,057	3,054	52,111
1879122	Swifton Police	93,617	0.009%	6,154	22,788	1,021	8,817	38,780	-	7,259	12,653	19,912	14,899	(4,558)	10,341
1893933	Texarkana Fire	9,600,652	0.899%	631,088	2,336,964	104,665	450	3,073,167	-	744,401	198,150	942,551	1,527,954	(168,190)	1,359,764
1893923	Texarkana Police	11,538,655	1.081%	758,467	2,808,658	125,791	396	3,693,212	-	894,652	132,016	1,026,668	1,836,358	(90,273)	1,746,085
1908932	Tontitown Fire	403,897	0.038%	26,550	98,316	4,403	84,175	213,444	-	31,317	427	31,744	64,281	46,768	111,049
1908922	Tontitown Police	1,857,552	0.174%	122,104	452,160	20,251	276,248	870,763	-	144,028	125	144,153	295,632	167,545	463,177
1850322	Town Of Highfill Fire	63,549	0.006%	4,177	15,469	693	20,629	40,968	-	4,927	1,974	6,901	10,114	13,096	23,210
1922483	Trumann Fire	681,852	0.064%	44,821	165,975	7,433	11,923	230,152	-	52,868	26,620	79,488	108,518	(5,416)	103,102
1922422	Trumann Police	1,809,682	0.169%	118,957	440,508	19,729	405	579,599	-	140,316	105,780	246,096	288,013	(96,238)	191,775
1931322	Tuckerman Police	470,000	0.044%	30,895	114,406	5,124	44,222	194,647	-	36,442	5,258	41,700	74,801	23,845	98,646
1937222	Tyronea Police	81,627	0.008%	5,366	19,869	890	2,920	28,145	-	6,329	42,973	49,302	12,991	(28,171)	(15,180)
1941033	Van Buren Fire	7,048,465	0.660%	463,323	1,715,717	76,942	233,424	2,489,306	-	546,514	-	546,514	1,121,771	118,975	1,240,746
1941022	Van Buren Police	5,789,442	0.542%	380,562	1,409,250	63,116	69,188	1,922,116	-	448,893	42,100	490,993	921,396	62,185	983,581
1952632	Vilonia Fire	238,107	0.022%	15,520	57,472	2,574	12,056	87,594	-	18,307	8,802	27,109	37,577	3,582	41,159
1952622	Vilonia Police	1,181,932	0.111%	77,893	287,703	12,885	41,189	419,470	-	91,643	60,349	151,992	188,106	(7,890)	180,216
1991722	Waldo Police	35,441	0.003%	2,330	8,627	386	-	11,943	-	2,748	12,382	15,140	5,640	(2,513)	3,127
2002822	Waldron Police	961,591	0.090%	63,209	234,068	10,483	4,441	312,201	-	74,558	63,308	139,866	153,038	(34,151)	118,887
2011733	Walnut Ridge Fire	995,292	0.093%	65,424	242,271	10,851	115,549	434,095	-	77,172	1,229	78,401	158,402	57,179	215,581
2011722	Walnut Ridge Police	849,698	0.080%	55,854	206,831	9,263	29,180	301,128	-	65,883	4,780	70,663	135,230	7,554	142,784
2016832	Ward Fire	143,183	0.013%	9,412	34,853	1,561	4,683	50,509	-	11,102	-	11,102	22,798	(1,500)	21,298
2016822	Ward Police	1,352,717	0.127%	88,919	329,275	14,747	128,772	561,713	-	104,885	509	105,394	215,286	111,955	327,241
2021433	Warren Fire	431,763	0.040%	28,381	105,099	4,707	64,908	203,095	-	33,477	-	33,477	68,716	34,128	102,844
2041922	Weiner Police	93,690	0.009%	6,027	22,319	1,000	8,864	38,210	-	7,109	31,960	39,069	14,593	(6,343)	10,251
2050832	West Fork Fire	250,133	0.023%	16,442	60,887	2,727	573	80,429	-	19,394	3,902	23,296	39,809	(1,930)	37,879
2050822	West Fork Police	677,966	0.063%	44,565	165,029	7,391	5,754	222,739	-	52,567	2,161	54,728	107,899	(6,453)	101,446
2060533	West Memphis Fire	8,906,226	0.834%	585,441	2,167,929	97,095	95,392	2,945,857	-	690,558	42,297	732,855	1,417,436	72,126	1,489,562
2060522	West Memphis Police	11,076,448	1.037%	728,098	2,696,198	120,754	148,429	3,693,479	-	858,829	528,952	1,387,781	1,762,829	(261,863)	1,500,967
2070222	Wheatley Police	55,005	0.005%	3,616	13,389	600	-	17,605	-	4,265	26,152	30,417	8,754	(13,627)	(4,873)
2081822	White Hall Police	2,160,390	0.202%	142,011	525,876	23,552	31,908	723,347	-	167,509	13,434	180,943	343,828	(15,612)	328,216
2100822	Wilnot Police	121,736	0.011%	8,002	29,633	1,327	22,092	61,054	-	9,439	28,954	38,393	19,374	(13,088)	6,286



Paid Service

Schedule of Pension Amounts by Employer as of December 31, 2022

Employer ID	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
		Net Pension Liability	Employer Allocation Percentage	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Employer Contributions	Total Employer Pension Expense
2109122	Wilson Police	\$ 127,968	0.012%	\$ 8,412	\$ 31,150	\$ 1,395	\$ 655	\$ 41,612	\$ -	\$ 9,932	\$ 14,799	\$ 24,721	\$ 20,366	\$ (19,206)	\$ 1,160
2119933	Wynne Fire	1,060,658	0.099%	69,721	258,182	11,563	6,008	345,474	-	82,240	27,151	109,391	168,805	(15,771)	153,034
2119922	Wynne Police	2,171,807	0.203%	142,761	528,655	23,677	55,907	751,000	-	168,394	54,222	222,616	345,646	27,380	373,026
TOTAL		\$ 1,067,691,687	100.00%	\$ 70,183,522	\$ 259,894,520	\$ 11,639,877	\$ 22,086,474	\$ 363,804,393	\$ -	\$ 82,785,115	\$ 22,562,867	\$ 105,347,982	\$ 169,924,323	\$ (250,568)	\$ 169,673,755



Volunteer Service Schedule of Pension Amounts by Employer as of December 31, 2022

Employer ID	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
		Net Pension Liability	Employer Allocation Percentage	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual 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	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Plan Pension Expense	Total Employer Pension Expense
2170034	101-Gamaliel Fpd #5	\$ 136,786	0.246%	\$ 18,495	\$ 29,932	\$ -	\$ 2,385	\$ 50,816	\$ 86	\$ 12,913	\$ 3,901	\$ 16,900	\$ 17,930	\$ 588	\$ 18,518
2163634	70 West Fire Protection District Fire	135,721	0.244%	18,351	29,699	-	62,702	110,752	85	12,813	-	12,898	17,791	31,680	49,471
15034	Alexander Volunteer Fire	21,800	0.039%	2,948	4,770	-	1,126	8,844	14	2,058	2,283	4,355	2,858	3,997	6,855
15024	Alexander Volunteer Police	25,134	0.045%	3,398	5,500	-	3,670	12,588	16	2,373	24,817	27,206	3,299	2,242	5,537
10634	Allison Sylamore Volunteer Fire	22,365	0.040%	3,024	4,894	-	1,296	9,214	14	2,111	10,800	12,925	2,632	2,114	5,046
11634	Alma Volunteer Fire	203,518	0.366%	27,517	44,535	-	10,526	82,578	128	19,213	5,848	25,189	26,678	8,237	34,915
19534	Alpena Volunteer Fire	86,711	0.156%	11,724	18,974	-	7,200	37,898	54	8,186	2,568	10,800	11,366	19,767	31,133
24834	Alzheimer Volunteer Fire	30,160	0.054%	4,078	6,600	-	9,863	20,541	19	2,847	3,624	6,490	3,954	1,519	5,473
24824	Alzheimer Volunteer Police	-	0.000%	-	-	-	-	-	-	-	567	567	-	(411)	-
20534	Altus Volunteer Fire	55,550	0.100%	7,511	12,156	-	2,567	22,234	35	5,244	31,836	37,115	7,282	(10,460)	(3,178)
20524	Altus Volunteer Police	-	0.000%	-	-	-	1	1	-	-	37	37	-	(2,780)	(2,780)
30234	Amity Volunteer Fire	120,643	0.217%	16,312	26,399	-	1,610	44,321	76	11,389	243	11,708	15,814	8,814	15,575
30224	Amity Volunteer Police	7,540	0.014%	1,019	1,650	-	103	2,272	5	712	15	732	988	(14)	974
31034	Antioch Volunteer Fire	90,481	0.163%	12,234	19,799	-	2,527	34,560	57	8,542	8,086	16,685	11,861	(9,616)	2,245
34534	Appleton Rural Volunteer Fire	121,962	0.220%	16,490	26,688	-	12,070	55,248	77	11,514	1,405	12,996	15,987	(3,321)	14,666
36134	Arch Street Fpd #16	93,186	0.168%	12,600	20,391	-	3,292	36,283	59	8,797	8,445	17,301	12,215	3,091	15,306
41834	Arkadelphia Volunteer Fire	82,749	0.149%	11,188	18,108	-	1,542	30,838	52	7,812	1,652	9,516	10,847	(3,529)	7,318
50734	Arkansas City Volunteer Fire	91,045	0.164%	12,310	19,923	-	8,222	40,455	57	8,595	8,826	17,478	11,934	3,888	15,322
64734	Ash Flat Volunteer Fire	103,676	0.187%	14,018	22,687	-	7,541	44,246	65	9,787	2,460	12,312	13,590	393	13,983
64724	Ash Flat Volunteer Police	38,073	0.069%	5,148	8,331	-	3,890	17,069	24	3,994	4,752	8,750	4,991	(2,352)	2,639
60434	Ashdown Volunteer Fire	165,190	0.297%	22,335	36,148	-	5,476	63,959	104	15,594	-	15,698	21,654	2,956	24,612
60424	Ashdown Volunteer Police	44,804	0.081%	6,058	9,804	-	3,414	19,276	28	4,230	1,825	6,083	5,873	2,204	8,077
70134	Atkins Volunteer Fire	175,179	0.315%	23,686	38,333	-	491	62,510	110	16,537	1,691	18,338	22,963	(2,029)	20,934
70124	Atkins Volunteer Police	30,160	0.054%	4,078	6,600	-	3,713	14,391	19	2,847	47	2,913	3,954	400	4,354
80924	Augusta Police	7,540	0.014%	1,019	1,650	-	3,541	6,210	5	712	-	717	988	1,756	2,744
80934	Augusta Volunteer Fire	91,301	0.164%	12,345	19,979	-	-	32,324	57	8,619	19,296	27,972	11,968	(17,906)	(5,938)
82534	Austin Volunteer Fire	133,080	0.240%	17,994	29,121	-	11,365	58,480	84	12,563	3,474	16,121	17,445	2,226	19,671
83334	Avoca Volunteer Fire	150,802	0.271%	20,390	32,999	-	10,430	63,819	95	14,236	14,353	28,684	19,768	8,701	28,469
90634	Bald Knob Volunteer Fire	165,253	0.298%	22,344	36,162	-	11,595	70,101	104	15,600	3,753	19,457	21,662	2,228	23,890
90624	Bald Knob Volunteer Police	-	0.000%	-	-	-	14	14	-	-	53	53	-	(2,689)	(2,689)
100734	Barling Volunteer Fire	127,745	0.230%	17,272	27,954	-	3,104	48,330	80	12,059	5,700	17,839	16,745	(331)	16,414
100724	Barling Volunteer Police	52,589	0.095%	7,110	11,508	-	5,724	24,342	33	4,965	9,198	14,196	6,894	4,941	11,835
107434	Barton-Lesa Fire Department, Inc.	332,136	0.598%	44,908	72,680	-	1,366	118,954	209	31,355	8,961	40,526	43,537	(3,363)	40,175
110434	Batesville Volunteer Fire	90,353	0.163%	12,217	19,771	-	6,298	38,286	57	8,530	8,247	16,834	11,844	(5,031)	6,813
110424	Batesville Volunteer Police	121,078	0.218%	16,371	26,495	-	1,957	44,823	76	11,430	-	11,506	15,871	4,238	20,109
112034	Bauxite Volunteer Fire	57,679	0.104%	7,799	12,622	-	1,550	21,971	36	5,445	13,151	18,632	7,561	8,663	16,224
112024	Bauxite Volunteer Police	21,864	0.039%	2,956	4,784	-	-	7,740	14	2,064	2,173	4,251	2,866	(4,958)	(1,992)
122834	Bay Village Volunteer Fire	15,080	0.027%	2,039	3,300	-	198	5,537	9	1,424	30	1,463	1,977	(32)	1,945
120134	Bay Volunteer Fire	135,721	0.244%	18,351	29,699	-	6,721	54,771	85	12,813	13,938	26,836	17,791	(5,695)	12,096
120124	Bay Volunteer Police	22,620	0.041%	3,058	4,950	-	744	8,752	14	2,135	1,922	4,071	2,965	1,174	4,139
405734	Bdr Fdr	361,887	0.651%	48,876	79,102	-	-	127,978	227	34,125	5,599	39,951	47,385	(9,172)	38,213
130934	Bearden Volunteer Fire	67,861	0.122%	9,175	14,850	-	2,819	26,844	43	6,406	3,861	10,310	8,895	500	9,395
128734	Beaver Lake Volunteer Fire	184,604	0.332%	24,960	40,396	-	9,429	74,785	116	17,427	1,236	18,779	24,198	5,846	30,044
126034	Beaufort Volunteer Fire	106,509	0.192%	14,401	23,307	-	4,645	42,353	67	10,955	-	10,122	13,962	2,865	16,827
134134	Bee Branch Volunteer Fire	75,401	0.136%	10,195	16,500	-	2,061	29,356	47	7,118	618	7,793	9,884	(909)	8,975
131734	Beebe Volunteer Fire	158,778	0.286%	21,468	34,745	-	187	56,400	100	14,989	5,127	20,216	20,813	(5,575)	15,238
140624	Bella Vista Police	7,167	0.013%	969	1,568	-	3,032	5,569	5	677	-	682	940	1,696	2,636
140634	Bella Vista Volunteer Fire	-	0.000%	-	-	-	-	-	-	-	-	-	-	(2,687)	(2,687)
139234	Bellville Volunteer Fire	84,070	0.151%	11,367	18,397	-	1,382	31,146	53	7,936	3,224	11,213	11,020	(6,685)	-3,355
150324	Benton Volunteer Police	-	0.000%	-	-	-	-	-	-	-	6,639	6,639	-	(159)	(159)
160034	Bentonville Volunteer Fire	40,086	0.072%	5,420	8,772	-	12,081	26,273	25	3,784	1,334	5,143	5,255	7,386	12,641
160024	Bentonville Volunteer Police	15,453	0.028%	2,089	3,381	-	375	5,845	10	1,459	30	1,499	2,026	2,572	4,598
162734	Bergman Volunteer Fire Association	77,286	0.139%	10,450	16,912	-	11,979	39,341	49	7,296	687	8,032	10,131	22	10,153
170834	Berryville Volunteer Fire	121,334	0.218%	16,405	26,551	-	8,015	50,971	76	11,454	5,046	16,576	15,905	(23)	15,882



Volunteer Service

Schedule of Pension Amounts by Employer

as of December 31, 2022

Employer ID	Employer	Net Pension Liability	Employer Allocation Percentage	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
				Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense	
170824	Berryville Volunteer Police	\$ 7,540	0.014%	\$ 1,019	\$ 1,650	\$ -	\$ 1,947	\$ 4,616	\$ -	\$ 712	\$ 3,455	\$ 4,172	\$ 988	\$ 15	\$ 1,003
168634	Bethel Heights Volunteer Fire	-	0.000%	-	-	-	979	24,752	-	-	24,752	-	-	(20,377)	(20,377)
168624	Bethel Heights Volunteer Police	-	0.000%	-	-	-	480	480	-	-	3,908	3,908	-	(2,062)	(2,062)
169434	Bethesda Area Volunteer Fire	113,101	0.204%	15,292	24,748	-	3,558	43,599	71	10,677	1,447	12,195	14,826	(657)	14,269
172434	Big Creek Volunteer Fire	89,661	0.161%	12,123	19,620	-	796	32,539	56	8,464	3,165	11,685	11,753	(392)	11,361
164334	Bigelow Volunteer Fire	37,136	0.067%	5,021	8,126	-	101	13,248	23	3,506	3,991	7,520	4,868	(3,742)	1,126
171634	Bigger-Reyno Volunteer Fire	105,817	0.195%	14,307	23,155	-	1,202	38,664	66	9,989	3,664	13,719	13,871	(7,314)	6,557
173234	Biscoe Volunteer Fire	67,605	0.122%	9,141	14,794	-	5,855	29,790	42	6,382	2,784	9,208	8,862	5,778	14,640
174034	Bismarck Fire Pro Association	45,805	0.082%	6,193	10,023	-	2,678	18,894	29	4,324	25,225	29,578	6,004	(8,684)	(2,680)
175924	Black Rock Volunteer Police	756	0.001%	102	165	-	357	624	-	71	1,994	2,065	99	(1,708)	(1,609)
185634	Bonanza Volunteer Fire	158,342	0.285%	21,409	34,649	-	3,320	59,378	99	14,948	1,683	16,730	20,756	5,933	26,689
189934	Bono Fid Volunteer Fire	146,031	0.263%	19,745	31,955	-	238	51,938	92	13,786	10,489	24,367	19,142	(7,680)	11,462
188024	Bono Volunteer Police	15,080	0.027%	2,039	3,300	-	198	5,537	9	1,424	1,171	2,604	1,977	(3,547)	(1,570)
190234	Boonville Volunteer Fire	105,252	0.189%	14,231	23,032	-	5,608	42,871	66	9,936	-	10,002	13,797	5,206	19,003
194534	Boston Mountain Volunteer Fire	96,509	0.174%	13,049	21,118	-	4,101	38,268	61	9,111	16,697	25,869	12,651	(15,748)	(3,097)
199634	Bradford Volunteer Fire	112,409	0.202%	15,199	24,598	-	3,958	43,755	71	10,612	8,060	18,743	14,735	(10,478)	4,259
199624	Bradford Volunteer Police	14,707	0.026%	1,989	3,218	-	1,140	6,347	9	1,388	5,287	6,684	1,928	2,465	4,393
201134	Bradley County Rural Volunteer Fire	60,129	0.108%	8,130	13,158	-	699	21,987	38	5,676	2,609	8,323	7,882	(3,842)	4,040
200334	Bradley Volunteer Fire	60,321	0.109%	8,156	13,200	-	-	21,356	38	5,694	2,652	8,384	7,907	1,821	9,728
200324	Bradley Volunteer Police	-	0.000%	-	-	-	-	-	-	-	7,261	-	-	(5,325)	(5,325)
209734	Brinkley Volunteer Fire	75,401	0.136%	10,195	16,500	-	7,172	33,867	47	7,118	16,171	23,336	9,884	74	9,958
209724	Brinkley Volunteer Police	15,080	0.027%	2,039	3,300	-	198	5,537	9	1,424	30	1,463	1,977	(32)	1,945
206234	Brookland Fire Protection District	164,125	0.295%	22,191	35,914	-	-	58,105	103	15,494	21,527	37,124	21,514	(8,364)	13,150
212724	Brookland Volunteer Police	29,851	0.054%	4,036	6,532	-	4,181	14,749	19	2,818	582	3,419	3,913	(674)	3,239
217834	Bruno Fire Protection District	67,861	0.122%	9,175	14,850	-	-	24,025	43	6,406	17,401	23,850	8,895	(16,768)	(7,873)
219424	Bryant Volunteer Police	97,893	0.176%	13,236	21,421	-	13,880	48,037	62	9,241	-	9,303	12,832	10,790	23,622
222434	Buena Vista Volunteer Fire	29,905	0.054%	4,043	6,544	-	290	10,877	19	2,823	60	2,902	3,920	(119)	3,801
224034	Buford Volunteer Fire	69,181	0.125%	9,354	15,139	-	-	24,493	43	6,531	21,928	28,502	9,068	(25,655)	(16,587)
228334	Bull Shoals Volunteer Fire	149,918	0.270%	20,270	32,806	-	18,118	71,194	94	14,153	226	14,473	19,652	12,432	32,084
228324	Bull Shoals Volunteer Police	8,168	0.015%	1,104	1,787	-	374	3,265	5	771	1,960	2,736	1,071	(500)	571
235634	Burnt Ridge Volunteer Fire	75,656	0.136%	10,229	16,555	-	4,017	30,801	48	7,142	2,260	9,450	9,917	4,399	14,316
238034	Butterfield Volunteer Fire	199,684	0.359%	26,999	43,696	-	1,263	71,958	125	18,851	7,992	26,968	26,175	338	26,513
258534	Cabot Volunteer Fire	8,360	0.015%	1,130	1,829	-	-	2,959	5	789	14,863	15,657	1,096	(13,494)	(12,398)
268234	Caddo Valley Volunteer Fire	134,092	0.241%	18,130	29,343	-	11,099	58,572	84	12,659	275	13,018	17,577	6,843	24,420
268224	Caddo Valley Volunteer Police	67,733	0.122%	9,158	14,822	-	1,080	25,060	43	6,394	5,798	12,235	8,879	2,642	11,521
270434	Cairo Volunteer Fire	52,781	0.095%	7,136	11,550	-	1,683	20,369	33	4,983	2,876	7,892	6,919	2,063	8,982
269034	Caldwell Volunteer Fire	137,170	0.247%	18,547	30,016	-	20,954	69,517	86	12,949	6,051	19,086	17,981	(4,666)	13,315
273934	Calico Rock Volunteer Fire	46,998	0.085%	6,354	10,284	-	8,042	24,680	30	4,437	15,291	19,758	6,161	(24,189)	(18,028)
276334	Callion Volunteer Fire	105,369	0.190%	14,247	23,057	-	11,708	49,012	66	9,947	19,635	29,648	13,812	(122)	13,690
279834	Calvert Township Volunteer Fire	59,820	0.108%	8,088	13,090	-	100	21,278	38	5,647	3,616	9,311	7,841	(2,470)	5,371
277134	Camden Volunteer Fire	22,620	0.041%	3,058	4,950	-	-	8,008	14	2,135	3,009	5,158	2,965	(1,831)	1,134
285224	Cammack Village Volunteer Police	15,800	0.027%	2,039	3,300	-	154	5,493	9	1,424	1,990	3,423	1,977	(3,884)	(1,407)
284434	Camp Volunteer Fire	75,465	0.136%	10,203	16,514	-	1,064	27,781	47	7,124	1,657	8,828	9,892	(1,594)	8,298
286034	Cane Creek Volunteer Fire	83,633	0.151%	11,308	18,301	-	3,901	33,510	53	7,895	1,507	9,449	10,963	(85)	10,878
287934	Capps-Batavia Volunteer Fire	165,573	0.298%	22,387	36,231	-	6,669	65,287	104	15,631	-	15,735	21,704	6,637	28,341
288734	Caraway Volunteer Fire	166,638	0.300%	22,531	36,464	-	16,563	75,558	105	15,731	546	16,382	21,843	9,164	31,007
298434	Carlisle Volunteer Fire	142,953	0.257%	19,328	31,282	-	1,825	52,435	90	13,495	2,158	15,743	18,739	(9,937)	8,802
305034	Carthage Volunteer Fire	29,404	0.053%	3,976	6,434	-	3,359	13,769	18	2,776	46	2,840	3,854	168	4,022
308534	Cash Volunteer Fire	83,505	0.150%	11,291	18,273	-	14,745	44,309	52	7,883	-	7,935	10,946	13,046	23,992
309334	Cave City Volunteer Fire	158,970	0.286%	21,494	34,787	-	797	57,078	100	15,007	7,199	22,306	20,838	(10,210)	10,628
309324	Cave City Volunteer Police	60,321	0.109%	8,156	13,200	-	4,443	25,799	38	5,694	-	5,732	7,907	11,887	19,794
310734	Cave Springs Volunteer Fire	121,206	0.218%	16,388	26,523	-	707	43,618	76	11,442	17,239	28,757	15,888	(11,859)	4,029
310724	Cave Springs Volunteer Police	7,860	0.014%	1,063	1,720	-	-	2,783	5	742	9,949	10,696	1,030	(6,522)	(5,492)
316634	Center Grove Volunteer Fire	74,900	0.135%	10,127	16,390	-	2,769	29,286	47	7,071	5,495	12,613	9,818	(3,622)	6,196



Volunteer Service

Schedule of Pension Amounts by Employer as of December 31, 2022

Employer ID	Employer	Net Pension Liability	Employer Allocation Percentage	Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense				
				Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Differences Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense			
315834	Center Volunteer Fire	\$ 45,240	0.081%	\$ 6,117	\$ 9,900	\$ -	\$ 95	\$ 16,072	\$ 28	\$ 4,271	\$ 3,543	\$ 7,842	\$ 5,930	\$ 6,861	\$ 2,304
318234	Centerton Volunteer Fire	53,100	0.096%	7,180	11,520	-	399	19,159	33	5,013	4,415	9,461	6,961	8,553	(2,592)
318224	Centerton Volunteer Police	45,049	0.081%	6,091	9,858	-	948	16,897	28	4,253	55	4,336	5,905	5,905	10,037
319034	Central City Volunteer Fire	15,080	0.027%	2,039	3,300	-	1,252	6,591	9	1,424	1,891	3,324	1,977	1,616	3,593
319024	Central City Volunteer Police	7,540	0.014%	1,019	1,650	-	688	3,357	5	712	-	717	988	1,751	2,739
323934	Chambersville Volunteer Fire	30,160	0.054%	4,078	6,600	-	-	10,678	19	2,847	6,438	9,304	3,954	3,518	336
327134	Charleston Volunteer Fire	135,157	0.243%	18,274	29,576	-	6,926	54,776	85	12,759	-	12,844	17,717	4,868	22,586
330134	Charlotte Volunteer Fire	74,900	0.135%	10,127	16,390	-	4,229	30,746	47	7,071	1,541	8,659	9,818	(2,562)	7,256
333634	Cherokee Village Volunteer Fire	22,620	0.041%	3,058	4,950	-	1,891	9,899	14	2,135	87	2,236	2,965	5,084	8,049
333624	Cherokee Village Volunteer Police	50,768	0.091%	6,864	11,109	-	2,077	20,050	32	4,793	1,199	6,024	6,655	6,29	7,284
332934	Cherry Hill Volunteer Fire	91,546	0.165%	12,378	20,031	-	11,072	43,483	58	8,642	1,455	10,155	12,000	6,113	18,113
334434	Cherry Valley Volunteer Fire	37,700	0.068%	5,097	8,250	-	-	13,347	24	3,559	5,111	8,694	4,942	(6,420)	(1,478)
334424	Cherry Valley Volunteer Police	7,167	0.013%	969	1,568	-	580	3,117	5	677	98	780	940	1,643	2,583
336039	Chickalah Volunteer Fire	23,174	0.042%	3,133	5,071	-	10,918	19,122	15	2,188	-	2,203	3,038	5,393	8,431
338734	Chickster Volunteer Fire	97,329	0.175%	13,160	21,298	-	1,938	36,396	61	9,188	-	9,249	12,758	3,150	15,908
339534	Chimes Volunteer Fire	88,915	0.160%	12,022	19,457	-	1,02	31,581	56	8,394	3,735	12,185	11,655	(4,114)	7,541
341734	Choctaw Volunteer Fire	135,157	0.243%	18,274	29,576	-	11,171	59,021	85	12,759	5,398	18,242	17,717	(3,017)	14,700
344134	Cincinnati Volunteer Fire	89,980	0.162%	12,166	19,690	-	2,775	34,631	57	8,494	2,842	11,393	11,795	1,564	13,359
379134	Blytheville Volunteer Fire	128	0.000%	17	28	-	60	105	-	12	-	12	17	30	47
733234	Boxnell Volunteer Police	7,540	0.014%	1,019	1,650	-	3,553	6,222	5	712	-	717	988	1,751	2,743
921024	Hot Springs Village Volunteer Police	128	0.000%	17	28	-	60	105	-	12	-	12	17	30	47
1388924	Mineral Springs Volunteer Police	16,337	0.029%	2,209	3,575	-	7,697	13,481	10	1,542	-	1,552	2,141	3,801	5,942
1778724	Sherwood Volunteer Police	437	0.001%	59	96	-	205	360	-	41	-	41	57	102	159
1783324	Sisiam Springs Volunteer Police	437	0.001%	59	96	-	205	360	-	41	-	41	57	102	159
348424	Clarendon Volunteer Police	7,604	0.014%	1,028	1,664	-	3,468	6,160	5	718	-	723	997	1,779	2,776
348434	Clarendon Volunteer Fire	103,996	0.187%	14,061	22,757	-	4,637	41,455	65	9,817	-	9,882	13,632	686	14,318
357334	Clarksville Volunteer Fire	180,334	0.325%	24,383	39,461	-	18,185	82,029	113	17,024	14,969	32,106	23,639	2,514	26,153
357324	Clarksville Volunteer Police	7,540	0.014%	1,019	1,650	-	3,484	6,153	5	712	-	717	988	1,751	2,743
368934	Clinton Volunteer Fire	151,430	0.273%	20,475	33,137	-	139	53,751	95	14,295	9,108	23,498	19,850	(7,384)	12,466
375134	Coal Hill Volunteer Fire	75,145	0.135%	10,160	16,444	-	879	27,483	47	7,094	152	7,931	9,850	(2,931)	6,919
375124	Coal Hill Volunteer Police	7,540	0.014%	1,019	1,650	-	101	2,770	5	712	16	733	988	(2,690)	(1,702)
374934	Collegeville Volunteer Fire	174,870	0.315%	23,644	38,266	-	1,851	63,761	110	16,508	4,345	20,963	22,922	2,515	25,437
374334	Coll Volunteer Fire	105,252	0.189%	14,231	23,032	-	5,348	42,611	66	9,936	-	10,002	13,797	13,721	27,518
380834	Compton Volunteer Fire Assoc	37,445	0.067%	5,063	8,194	-	-	13,257	24	3,535	8,940	12,499	4,908	(12,442)	(7,434)
382334	Conway County Volunteer Fire	1,164,400	2.096%	157,462	254,781	-	52,153	464,396	748	109,922	17,190	127,860	152,619	(42,202)	110,417
379434	Cooterneck Volunteer Fire	59,948	0.108%	8,105	13,118	-	442	21,665	38	8,659	3,228	8,925	7,858	(5,635)	2,223
386734	Cord Volunteer Fire	68,233	0.123%	9,226	14,931	-	870	25,027	43	6,441	10,977	17,461	8,944	(19,819)	(10,875)
387534	Corning Volunteer Fire	99,406	0.179%	13,440	21,752	-	-	35,192	62	9,384	8,008	17,454	13,030	(12,622)	408
397234	Cotter Volunteer Fire	97,765	0.176%	13,219	21,393	-	12,672	47,284	61	9,229	-	9,290	12,815	3,022	15,837
397224	Cotter Volunteer Police	-	0.000%	-	-	-	1	1	-	-	1,993	1,993	-	(1,872)	(1,872)
398034	Cotter/Gasville Rural Volunteer Fire	67,605	0.122%	9,141	14,794	-	4,381	28,316	42	6,382	6,468	12,892	8,862	2,378	11,240
406534	Cotton Plant Volunteer Fire	22,620	0.041%	3,058	4,950	-	741	8,749	14	2,135	1,833	3,982	2,965	(136)	2,829
406524	Cotton Plant Volunteer Police	-	0.000%	-	-	-	1	1	-	-	28	28	-	(17)	(17)
407334	Cottonwood Rural Fire Assoc	85,454	0.154%	11,554	18,699	-	2,034	32,287	54	8,067	4,437	12,558	11,202	(3,734)	7,468
408134	County Line Volunteer Fire Assoc	75,145	0.135%	10,160	16,444	-	651	27,255	47	7,094	8,073	15,214	9,850	(7,728)	2,122
411134	Cove Rural Volunteer Fire	66,904	0.120%	9,005	14,575	-	-	23,580	42	6,288	3,294	9,604	8,731	(5,564)	5,167
417034	Crawfordsville Volunteer Fire	82,749	0.149%	11,188	18,108	-	4,694	33,990	52	7,812	581	8,445	10,847	(8,236)	2,611
427834	Crossett Volunteer Fire	7,540	0.014%	1,019	1,650	-	76	2,745	5	712	1,948	2,665	988	(1,888)	(898)
427824	Crossett Volunteer Police	7,540	0.014%	1,019	1,650	-	101	2,770	5	712	611	1,328	988	(1,779)	(791)
425134	Crow Mountain Fire Protection District	196,362	0.34%	26,550	42,969	-	5,934	75,453	123	18,537	940	19,600	25,740	1,279	27,019
428634	Crystal Fire Protection District	121,525	0.219%	16,431	26,593	-	4,689	47,713	76	11,472	2,782	14,330	15,930	(2,564)	13,574
430834	Curtis Rural Volunteer Fire	26,710	0.048%	3,611	5,845	-	5,611	15,067	17	2,521	616	3,154	3,501	(384)	3,117
433234	Dalton Volunteer Fire	105,561	0.190%	14,273	23,099	-	1,397	38,769	66	9,965	212	10,243	13,837	(1,540)	12,297
434034	Damascus Volunteer Fire	52,216	0.094%	7,060	11,426	-	436	18,922	33	4,929	6,309	11,271	6,845	(7,109)	4,736



Volunteer Service Schedule of Pension Amounts by Employer as of December 31, 2022

Employer ID	Employer	Net Pension Liability	Employer Allocation Percentage	Deferred Outflows of Resources			Deferred Inflows of Resources			Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense			
				Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Pension Plan Investments	Changes of Assumptions	Differences Between Expected and Actual Experience	Changes of Assumptions	Proportionate Share of Plan Pension Expense					
446434	Danville Volunteer Fire	\$ 157,405	0.283%	\$ 21,282	\$ 34,444	-	\$ 10,130	\$ 65,856	99	\$ 14,859	\$ 15,758	\$ 20,633	\$ 1,609	\$ 22,242
455334	Dardanelle Volunteer Fire	113,357	0.204%	15,327	24,805	-	2,663	42,795	71	10,701	9,004	19,776	14,859	(4,445)
455324	Dardanelle Volunteer Police	15,080	0.027%	2,039	3,300	-	3,942	9,281	9	1,424	-	1,433	1,977	3,357
476634	De Queen Volunteer Fire	127,053	0.229%	17,179	27,802	-	2,427	47,408	80	11,994	10,958	23,032	16,654	(7,463)
463434	Deann Volunteer Fire	46,625	0.084%	6,304	10,203	-	543	17,660	25	4,402	2,243	6,674	6,112	197
466934	Decatur Volunteer Fire	92,174	0.166%	12,463	20,170	-	4,466	37,099	58	8,702	-	8,760	12,082	2,377
466924	Decatur Volunteer Police	59,820	0.108%	8,088	13,090	-	3,789	24,967	38	5,647	66	5,751	7,841	5,528
468534	Deer Volunteer Fire	74,709	0.134%	10,101	16,348	-	5,953	32,402	47	7,053	2,942	10,042	9,793	3,335
471534	Delaware Volunteer Fire	142,633	0.257%	19,285	31,212	-	7,948	58,445	90	13,465	1,846	15,401	18,697	(74)
481234	Dermott Volunteer Fire	120,641	0.217%	16,312	26,399	-	493	43,204	76	11,389	7,761	19,226	15,814	1,192
485534	Des Arc Volunteer Fire	134,401	0.242%	18,172	29,410	-	4,876	52,458	84	12,688	-	12,772	17,618	1,537
485524	Des Arc Volunteer Police	45,240	0.081%	6,117	9,900	-	599	16,616	28	4,271	90	4,389	5,930	7,369
487134	DeSha Volunteer Fire	143,262	0.258%	19,370	31,249	-	13,570	64,289	90	13,534	-	13,614	18,779	26,752
486334	DeWalls Bluff Volunteer Fire	105,188	0.189%	14,222	23,018	-	28,530	65,270	66	9,930	11,467	21,463	13,788	(819)
486324	DeWalls Bluff Volunteer Police	-	0.000%	-	-	-	-	-	-	-	566	566	-	(571)
496034	Dewitt Volunteer Fire	165,190	0.297%	22,335	36,148	-	14,120	72,603	104	15,594	242	15,940	21,654	8,088
501034	Diaz Volunteer Fire	97,584	0.176%	13,194	21,354	-	1,190	35,738	61	9,212	1,359	10,632	12,792	1,306
501024	Diaz Volunteer Police	15,080	0.027%	2,039	3,300	-	151	5,490	9	1,424	1,976	3,409	1,977	(3,260)
502934	Dierks Volunteer Police	22,620	0.041%	3,058	4,950	-	1,317	9,325	14	2,135	1,954	4,103	2,965	5,880
503734	District 7 Crawford Co. Volunteer	77,350	0.139%	10,458	16,926	-	274	27,658	49	7,302	5,273	12,624	10,139	(7,485)
504534	Dodd Mountain Volunteer Fire	52,781	0.095%	7,136	11,550	-	540	19,226	33	4,983	5,172	10,188	6,919	(8,755)
516934	Dover Volunteer Fire	90,417	0.163%	12,225	19,785	-	3,967	35,977	57	8,536	7,476	16,069	11,852	(6,182)
516924	Dover Volunteer Police	7,540	0.014%	1,019	1,650	-	113	2,782	5	712	1,802	2,519	988	(4,026)
502334	Dumas Volunteer Fire	150,045	0.270%	20,287	32,834	-	6,021	59,142	94	14,165	220	14,479	19,668	2,046
526434	Dyess Volunteer Fire	53,909	0.097%	7,289	11,797	-	6,143	25,229	34	5,089	12,077	17,200	7,067	1,688
535334	Earle Volunteer Fire	152,122	0.274%	20,568	33,288	-	30,888	84,744	96	14,361	1,773	16,230	19,941	13,097
536334	East Camden Volunteer Fire	84,453	0.152%	11,419	18,480	-	4,921	33,973	53	7,973	3,023	11,049	11,070	(3,432)
537134	East End Fire Protection District	277,854	0.500%	37,568	60,801	-	13,096	111,465	175	26,230	22,153	48,558	36,422	31,631
539834	East Pulaski County Volunteer Fire	68,617	0.124%	9,278	15,015	-	8,910	33,203	43	6,478	-	6,521	8,994	13,334
546024	El Dorado Volunteer Police	-	0.000%	-	-	-	-	-	-	-	-	-	-	(1,263)
540134	Elaine Volunteer Fire	128,181	0.231%	17,331	28,049	-	5,373	50,753	81	12,101	-	12,182	16,802	1,852
556834	Elkins Volunteer Fire	165,882	0.299%	22,429	36,299	-	3,476	62,204	104	15,660	13,264	29,028	21,744	(995)
556824	Elkins Volunteer Police	22,620	0.041%	3,058	4,950	-	765	8,773	14	2,135	1,798	3,947	2,965	(116)
561424	Elm Springs Volunteer Police	81,812	0.147%	11,062	17,902	-	4,340	33,304	51	7,723	1,621	9,395	10,724	1,589
563034	Emmet Volunteer Fire	54,165	0.098%	7,324	11,853	-	6	19,183	34	5,113	2,114	7,261	7,100	(2,860)
564934	Emp Rural Fire Association	143,262	0.258%	19,370	31,349	-	9,106	59,825	90	13,524	1,321	14,935	18,779	1,748
565734	England Volunteer Fire	142,761	0.257%	19,302	31,240	-	2,557	53,989	90	13,477	4,038	17,605	18,714	3,402
573834	Etowah Volunteer Fire	75,092	0.135%	10,153	16,432	-	5,792	32,377	47	7,089	10,027	17,163	9,843	(1,676)
576234	Eudora Volunteer Fire	127,297	0.229%	17,212	27,856	-	17,565	62,633	80	12,017	5,376	17,473	16,687	7,074
585134	Eureka Springs Volunteer Fire	129,310	0.233%	17,484	28,296	-	1,998	47,778	81	12,207	5,565	17,853	16,950	(8,888)
585124	Eureka Springs Volunteer Police	66,796	0.120%	9,031	14,617	-	5,225	28,873	42	6,306	6,027	12,375	8,756	3,506
581934	Evansville Volunteer Fire	66,796	0.120%	9,031	14,617	-	844	23,992	42	6,306	697	7,045	8,756	(7,485)
587824	Evening Shade Police	22,620	0.041%	3,058	4,950	-	10,243	18,251	12	2,135	-	2,149	2,965	5,297
587834	Evening Shade Volunteer Fire	96,509	0.174%	13,049	21,118	-	10,755	44,922	61	9,111	-	9,172	12,651	6,523
592434	Faircrest Volunteer Fire	158,342	0.285%	21,409	34,649	-	6,128	62,186	99	14,948	-	15,047	20,756	11,100
595934	Fairfield Bay Volunteer Fire	298,717	0.413%	32,412	42,456	-	14,804	99,762	151	22,630	1,482	24,263	31,423	6,153
598334	Fairview Fire Protection District Volunteer Fire	75,401	0.136%	10,195	16,500	-	26,695	47	7,118	4,689	11,854	9,884	(6,099)	4,785
599134	Fairview Rural Fire District	61,577	0.111%	8,326	13,475	-	1,391	13,475	39	5,813	121	5,973	8,072	(1,264)
604134	Farmington Volunteer Fire	171,665	0.309%	23,211	37,564	-	10,836	71,611	108	16,206	4,760	21,074	22,502	1,064
604124	Farmington Volunteer Police	37,700	0.068%	5,097	8,250	-	2,384	15,731	24	3,559	6,103	9,686	4,842	(1,359)
620334	Fifty Six Volunteer Fire	45,240	0.081%	6,117	9,900	-	460	16,477	28	4,271	2,585	6,884	5,930	6,838
626234	Fire District #6 Crawford Co	31,481	0.057%	4,256	6,889	-	3,010	14,155	20	2,972	3,653	6,645	4,127	(8,508)
625434	Fisher Volunteer Fire	98,021	0.176%	13,253	21,449	-	1,955	36,657	62	9,253	3,684	12,999	12,849	3,661
630934	Fippin Volunteer Fire	83,314	0.150%	11,265	18,231	-	4,484	33,980	52	7,865	8,290	16,207	10,921	(7,888)



Volunteer Service

Schedule of Pension Amounts by Employer as of December 31, 2022

Employer ID	Employer	Net Pension Liability	Employer Allocation Percentage	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense					
				Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Share of Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense			
630024	Flippin Volunteer Police	\$ 7,540	0.014%	\$ 1,019	\$ 1,650	\$ -	\$ 1,899	\$ 4,568	\$ 5	\$ 712	\$ 7,675	\$ 8,392	\$ 988	\$ (6,445)	\$ (5,457)
632734	Floral Volunteer Fire	59,756	0.108%	8,080	13,076	-	8,130	29,286	38	5,641	1,346	7,025	7,833	5,337	13,170
634334	Fordeyce Volunteer Fire	90,172	0.162%	12,192	19,732	-	11,603	43,527	57	8,513	20	8,590	11,820	5,791	17,611
635134	Foreman Volunteer Fire	97,829	0.176%	13,227	21,407	-	1,025	35,559	61	9,235	1,450	10,746	12,824	(1,422)	11,402
644034	Forrest City Volunteer Fire	58,691	0.106%	7,936	12,843	-	5,504	26,283	37	5,541	125	5,703	7,693	3,182	10,875
644024	Forrest City Volunteer Police	37,445	0.067%	5,063	8,194	-	781	14,038	24	3,535	1,926	5,485	4,908	(1,487)	3,421
654824	Fort Smith Volunteer Police	59,320	0.107%	8,021	12,981	-	20,789	41,791	37	5,600	475	6,112	7,776	10,527	18,303
658034	Fountain Lake Volunteer Fire	116,371	0.209%	15,734	25,465	-	14,749	55,948	73	10,986	20,758	31,817	15,254	27,367	42,621
662934	Fox Volunteer Fire	97,457	0.175%	13,177	21,326	-	7,865	42,368	61	9,200	11,184	20,445	12,775	(2,218)	10,557
664534	Frenchport Volunteer Fire	198,406	0.285%	21,418	34,663	-	16,452	72,533	100	14,954	2,143	17,197	20,764	14,386	35,150
680734	Gallatin Volunteer Fire	127,681	0.230%	17,264	27,940	-	15,950	61,154	80	12,053	-	12,133	16,737	10,251	26,988
683134	Garland Volunteer Fire	45,240	0.081%	6,117	9,900	-	600	16,617	28	4,271	92	4,391	5,930	(88)	5,842
689034	Garnett Volunteer Fire	120,269	0.217%	16,261	26,318	-	2,311	44,890	76	11,354	-	11,430	15,765	21,480	37,245
693934	Gassville Volunteer Fire	104,997	0.189%	14,196	22,976	-	341	37,513	66	9,912	6,209	16,187	13,763	(5,350)	8,413
693924	Gassville Volunteer Police	22,556	0.041%	3,050	4,936	-	4,146	11,132	14	2,129	6,834	8,977	2,957	1,375	4,335
704834	Gentry Volunteer Fire	157,841	0.284%	21,341	34,540	-	6,069	61,950	99	14,901	8,106	23,106	20,690	(9,722)	10,918
704824	Gentry Volunteer Police	37,392	0.067%	5,056	8,182	-	4,429	17,667	23	3,530	3,064	6,617	4,901	1,628	6,529
713734	Gillett Volunteer Fire	61,205	0.110%	8,275	13,393	-	64	21,732	38	5,778	2,398	8,214	8,023	(1,721)	6,302
718834	Gilham Volunteer Fire	54,037	0.097%	7,306	11,825	-	4,017	23,148	34	5,101	12,482	17,617	7,083	8,121	15,204
724234	Glenwood Volunteer Fire	114,613	0.206%	15,497	25,080	-	1,692	42,269	72	10,820	1,951	12,843	15,024	(2,229)	12,795
724224	Glenwood Volunteer Police	52,589	0.095%	7,110	11,508	-	5,796	24,414	33	4,965	1,147	6,145	6,894	(5,122)	1,772
727734	Goshen Fire Dist Assoc	99,406	0.179%	13,440	21,752	-	4,002	39,194	62	9,384	6,594	16,040	13,030	(15,884)	(2,398)
726924	Goshen Volunteer Police	-	0.000%	-	-	-	1,630	1,630	-	-	14,374	14,374	-	-	(2,398)
733134	Gosnell Volunteer Fire	143,634	0.259%	19,421	31,431	-	7,780	58,632	90	13,559	7,823	21,472	18,828	(10,822)	8,006
736634	Gould Volunteer Fire	82,941	0.149%	11,214	18,150	-	85	29,449	52	7,930	5,950	13,832	10,872	(3,748)	7,158
735834	Grady Volunteer Fire	105,561	0.190%	14,273	23,099	-	1,081	38,453	66	9,965	3,656	13,687	13,837	(4,991)	8,846
739034	Gravel Ridge Fire Protection Dist.	98,341	0.177%	13,296	21,519	-	-	34,815	62	9,284	20,523	29,869	12,891	(17,112)	(4,211)
737434	Gravette Volunteer Fire	203,710	0.367%	27,543	44,577	-	24,821	96,941	128	19,231	10,222	29,581	26,703	3,577	30,280
737424	Gravette Volunteer Police	22,748	0.041%	3,076	4,978	-	6,931	14,985	14	2,147	603	2,764	3,102	6,084	10,000
741234	Grayson Fire Assoc	30,160	0.054%	4,078	6,600	-	400	11,078	19	2,847	659	3,525	3,954	(1,822)	2,132
743934	Green Forest Volunteer Fire	150,674	0.271%	20,372	32,971	-	5,690	59,033	95	14,224	5,347	19,566	19,751	8,589	28,340
743924	Green Forest Volunteer Police	6,848	0.012%	926	1,498	-	1,976	4,400	4	646	250	900	898	1,695	2,593
744734	Greenbrier Volunteer Fire	215,393	0.388%	29,123	47,133	-	21,563	97,819	135	20,334	-	20,469	28,234	9,774	38,008
746324	Greenland Volunteer Police	8,541	0.015%	1,155	1,869	-	573	3,597	5	806	15	826	1,120	218	1,338
749834	Greenwood Rural Volunteer Fire	96,892	0.174%	13,101	21,067	-	642	34,945	61	9,147	13,940	23,148	12,701	(19,641)	(6,940)
747134	Greenwood Volunteer Fire	-	0.000%	-	-	-	-	-	-	-	19,059	19,059	-	(54,566)	(54,566)
747139	Greenwood Volunteer Fire	283,626	0.511%	38,349	62,064	-	16,610	117,023	178	26,775	7,686	34,639	37,179	46,100	83,279
747124	Greenwood Volunteer Police	-	0.000%	-	-	-	-	-	-	-	-	-	-	-	-
754434	Greens Ferry Volunteer Fire	166,510	0.300%	22,514	36,437	-	-	58,951	105	15,719	3,311	19,135	21,827	(5,059)	16,768
763334	Grover Township Volunteer Fire	97,393	0.175%	13,168	21,312	-	3,366	37,846	61	9,194	19,273	28,538	12,767	(5,227)	7,540
773034	Grubbs Volunteer Fire	113,921	0.205%	15,403	24,929	-	2,379	42,711	72	10,754	15,222	26,048	14,933	(1,615)	13,318
770634	Gum Springs Volunteer Fire	83,260	0.150%	11,258	18,219	-	-	29,477	52	7,860	10,363	18,275	10,914	(7,789)	3,125
774934	Gurdon Volunteer Fire	100,279	0.181%	13,559	21,943	-	2,496	37,998	63	9,467	-	9,530	13,145	607	13,752
775734	Guy Community Volunteer Fire	66,412	0.120%	8,980	14,533	-	554	24,067	42	6,270	13,716	20,028	8,706	268	8,974
776534	Hackett Volunteer Fire	135,721	0.244%	18,351	29,699	-	-	48,050	85	12,813	4,372	17,270	17,791	(4,383)	13,408
776524	Hackett Volunteer Police	21,928	0.039%	2,965	4,798	-	6,672	14,435	14	2,070	37	2,121	2,874	3,316	6,190
784634	Hagarville Rfd #3	98,149	0.177%	13,271	21,477	-	1,064	35,812	62	9,266	2,492	11,820	12,866	(3,782)	9,084
788934	Halley Volunteer Fire	52,781	0.095%	7,136	11,550	-	900	19,586	33	4,983	5,757	10,773	6,919	(5,201)	1,718
793534	Hamburg Volunteer Fire	180,898	0.326%	24,459	39,585	-	2,780	66,824	114	17,077	1,246	18,437	23,713	5,214	28,927
804534	Hampton Volunteer Fire	113,357	0.204%	15,327	24,805	-	14,498	54,630	71	10,701	112	10,884	14,859	2,170	17,029
804424	Hampton Volunteer Police	-	0.000%	-	-	-	27	27	-	-	88	88	-	(3)	(3)
807934	Hand Cove Fire Prot District	158,278	0.285%	21,401	34,635	-	3,241	59,277	99	14,942	1,565	16,606	20,748	7,305	28,053
812534	Hardin Volunteer Fire	69,110	0.126%	9,439	15,276	-	12,847	37,562	44	6,590	451	7,085	9,151	9,935	19,086
813334	Hardy Volunteer Fire	137,106	0.247%	18,538	30,002	-	5,248	53,788	86	12,943	17,951	30,980	17,972	13,726	31,698



Volunteer Service

Schedule of Pension Amounts by Employer as of December 31, 2022

Employer ID	Employer	Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense	
		Net Pension Liability	Employer Allocation Percentage	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense
813324	Hardy Volunteer Police	\$ 8,988	0.016%	\$ 1,215	\$ 1,967	\$ -	\$ 2,716	\$ 5,898	\$ 6	\$ 849	\$ 1,111	\$ 1,966	\$ 1,178	\$ 1,136	\$ 2,314
814134	Harmon Volunteer Fire	100,534	0.181%	13,593	21,999	-	2,845	38,437	63	9,491	-	9,554	13,178	2,130	15,308
816834	Harrell Volunteer Fire	150,738	0.271%	20,381	32,985	-	10,824	64,190	95	14,230	1,528	15,853	19,759	10,064	29,823
823034	Harrisburg Volunteer Fire	150,493	0.271%	20,348	32,932	-	17,480	70,760	95	14,207	678	14,980	19,727	7,546	27,273
823024	Harrisburg Volunteer Police	-	0.000%	-	-	-	-	-	-	-	-	-	-	-	-
834634	Harrison Volunteer Fire	21,922	0.040%	2,973	4,812	-	1,660	9,445	14	2,076	4,689	6,779	2,883	57	2,940
834624	Harrison Volunteer Police	45,240	0.081%	6,117	9,900	-	72	16,089	28	4,271	2,975	7,274	5,930	(1,784)	4,146
843534	Hartford Volunteer Fire	99,469	0.179%	13,449	21,766	-	11,590	46,805	63	9,390	13,894	23,347	13,039	(8,777)	4,262
843524	Hartford Volunteer Police	-	0.000%	-	-	-	1	1	-	598	598	-	(432)	(432)	-
847834	Haskell Volunteer Fire	111,781	0.201%	15,114	24,460	-	120	39,694	70	10,552	2,941	13,563	14,653	(3,655)	10,998
847824	Haskell Volunteer Police	22,620	0.041%	3,058	4,950	-	171	8,179	14	2,135	1,952	4,101	2,965	(550)	2,415
849434	Hatfield Volunteer Fire	113,101	0.204%	15,292	24,749	-	3,475	43,516	71	10,677	-	10,748	14,826	6,711	21,537
853234	Hazen Volunteer Fire	135,413	0.244%	18,309	29,632	-	1,927	49,868	85	12,783	925	13,793	17,750	362	18,112
862134	Heber Springs Volunteer Fire	172,730	0.311%	23,355	37,797	-	7,848	69,000	109	16,306	2,406	18,821	22,642	(932)	21,710
862124	Heber Springs Volunteer Police	-	0.000%	-	-	-	14	14	-	-	-	53	(2)	(2)	-
865624	Hector Volunteer Police	15,080	0.027%	2,039	3,300	-	4,594	9,933	9	1,424	5,942	7,375	1,977	(1,734)	243
864834	Helena-West Helena Volunteer Fire	96,892	0.174%	13,101	21,202	-	15,261	49,564	61	9,147	-	9,208	12,701	11,627	24,328
864824	Helena-West Helena Volunteer Police	7,540	0.014%	1,019	1,650	-	-	2,669	5	712	13,889	14,606	988	(13,745)	(12,757)
875334	Hensley Volunteer Fire	52,525	0.095%	7,102	11,494	-	392	18,988	33	4,959	6,481	11,473	6,885	(12,345)	(5,460)
866434	Hermitage Volunteer Fire	52,781	0.095%	7,236	11,550	-	60	18,746	33	4,983	3,408	8,424	6,919	(3,614)	3,305
866424	Hermitage Volunteer Police	22,365	0.040%	3,024	4,894	-	741	8,659	14	2,111	-	2,125	2,932	1,664	4,596
882634	Hickory Creek Volunteer Fire	45,240	0.081%	6,117	9,900	-	3,589	19,606	28	4,271	4,304	8,603	5,930	(5,111)	819
883434	Hickory Ridge Volunteer Fire	119,512	0.215%	16,159	26,152	-	995	43,306	75	11,282	242	11,599	15,666	11,525	27,191
884234	Higginson Volunteer Fire	-	0.000%	-	-	-	1	1	-	6,726	6,726	-	(20,038)	(20,038)	-
884239	Higginson Volunteer Fire	137,873	0.248%	18,642	30,170	-	18,115	66,927	87	13,016	1,674	14,777	18,073	26,000	44,073
884224	Higginson Volunteer Police	-	0.000%	-	-	-	1	1	-	-	2,243	2,243	-	(7,990)	(7,990)
884229	Higginson Volunteer Fire	30,288	0.055%	4,095	6,628	-	2,317	13,040	19	2,859	2,158	5,036	3,970	5,006	8,976
885034	Highfill Volunteer Fire	166,137	0.299%	22,463	36,355	-	1,311	60,129	104	15,684	16,670	32,458	21,778	(2,220)	19,558
885024	Highfill Volunteer Police	52,088	0.094%	7,043	11,398	-	826	19,267	33	4,917	1,883	6,833	6,828	2,048	8,876
890734	Highland Volunteer Fire	75,401	0.136%	10,195	16,500	-	-	26,695	47	7,118	5,133	12,298	9,884	1,847	11,731
890724	Highland Volunteer Police	45,240	0.081%	6,117	9,900	-	3,029	19,046	28	4,271	-	4,299	5,930	8,521	14,451
887734	Highway 15 South Volunteer Fire	141,504	0.255%	19,133	30,965	-	13,581	63,679	89	13,358	5,372	18,819	18,549	(8,144)	10,405
889334	Highway 286 East Volunteer Fire	119,885	0.216%	16,209	26,234	-	4,467	46,910	75	11,318	5,444	16,837	15,715	(2,924)	12,791
991134	Highway 70 West Fpa	-	0.000%	-	-	-	-	-	-	79,108	79,108	-	(42,221)	(42,221)	-
954734	Highway 90 East Volunteer Fire	53,537	0.096%	7,239	11,715	-	-	18,954	34	5,054	6,383	11,471	7,018	6,879	13,897
886934	Hilltop Fire District# 51	120,205	0.216%	16,253	26,304	-	4,276	46,833	76	11,348	1,985	13,409	15,757	(2,400)	13,357
888534	Hilltop Volunteer Fire	105,561	0.190%	14,273	23,099	-	-	37,372	66	9,965	4,868	14,899	13,837	(579)	13,258
900834	Holiday Island Volunteer Fire	60,949	0.110%	8,241	13,337	-	-	21,578	38	5,754	16,491	22,283	7,989	(10,755)	(2,766)
891534	Holland Volunteer Fire	120,705	0.217%	16,320	26,413	-	4,806	47,539	76	11,395	1,369	12,840	15,822	613	16,435
893134	Hollis Volunteer Fire	104,432	0.188%	14,120	22,852	-	3,312	40,284	66	9,859	-	9,925	13,889	(831)	12,858
892334	Holly Grove Volunteer Fire	75,465	0.136%	10,203	16,514	-	803	27,520	47	7,124	1,930	9,101	9,892	(4,717)	5,175
892324	Holly Grove Volunteer Police	628	0.001%	85	137	-	506	728	-	59	5,095	5,154	82	(3,091)	(3,009)
901634	Hon Volunteer Fire	53,909	0.097%	7,289	11,797	-	4,871	23,957	34	5,089	1,748	6,871	7,067	477	7,544
902434	Hope Volunteer Fire	22,620	0.041%	3,058	4,950	-	301	8,309	19	2,135	46	2,195	2,965	(1,366)	1,599
903234	Hopewell Fire District	25,506	0.046%	3,449	5,581	-	1,658	10,688	16	2,408	44	2,468	3,243	628	3,971
906734	Horatio Volunteer Fire	150,738	0.271%	20,381	32,985	-	2,184	55,550	95	14,230	-	14,325	19,759	2,735	22,494
908334	Horseshoe Lake Volunteer Fire	98,021	0.176%	13,253	21,449	-	1,299	36,001	62	9,253	198	9,513	12,849	16,370	29,219
921034	Hot Springs Village Volunteer Fire	74,400	0.134%	10,059	16,280	-	129	26,468	47	7,024	8,884	15,755	9,753	(23,206)	(13,453)
932634	Hoxie Volunteer Fire	143,389	0.258%	19,387	31,377	-	18,004	66,768	90	13,536	6,522	20,148	18,796	3,359	22,155
932624	Hoxie Volunteer Police	22,620	0.041%	3,058	4,950	-	2,234	10,242	14	2,135	-	2,149	2,965	4,794	7,759
941534	Hughes Volunteer Fire	96,892	0.174%	13,101	21,202	-	9,477	43,780	61	9,147	2,665	11,873	12,701	(4,700)	8,001
941524	Hughes Volunteer Police	42,227	0.076%	5,709	9,240	-	19,246	34,195	27	3,986	1,686	5,699	5,535	7,075	12,610
951234	Humphrey Volunteer Fire	75,401	0.136%	10,195	16,500	-	3,275	29,970	47	7,118	4,529	11,694	9,884	6,698	16,582
951224	Humphrey Volunteer Police	76	0.001%	76	124	-	265	465	-	53	-	53	74	131	205



Volunteer Service Schedule of Pension Amounts by Employer as of December 31, 2022

Employer ID	Employer	Net Pension Liability	Employer Allocation Percentage	Deferred Outflows of Resources				Deferred Inflows of Resources				Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Pension Expense			
				Expected and Actual Experience	Net Difference Between Projected and Actual 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	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense
971724	Huntington Volunteer Fire	\$ 75,774	0.136%	\$ 10,245	\$ 16,551	-	\$ 5,068	\$ 31,894	\$ 48	\$ 7,153	\$ 1,350	\$ 8,451	\$ 9,933	\$ (1,216)	\$ 8,717
971724	Huntington Volunteer Police	564	0.001%	76	124	-	264	464	-	53	1	54	74	131	205
962834	Huntsville Volunteer Fire	122,026	0.200%	16,499	26,702	-	8,170	51,371	77	11,520	6,522	18,119	15,995	(11,958)	4,037
962834	Huntsville Volunteer Police	42,919	0.077%	5,803	9,392	-	441	15,636	27	4,052	5,839	9,918	5,626	(2,638)	2,988
981434	Hutig Volunteer Fire	89,544	0.161%	12,107	19,504	-	1,886	33,587	56	8,453	10,222	18,731	11,738	(2,499)	9,239
1001434	Imboden Volunteer Fire	98,905	0.178%	13,373	21,643	-	2,859	37,875	62	9,337	5,846	15,245	12,965	3,182	16,147
1003034	Inspiration Point Rural Fire Protection District	89,352	0.161%	12,081	19,552	-	4,506	36,139	56	8,435	10,424	18,915	11,713	7,614	19,327
1006534	Ione Community Fire	45,368	0.082%	6,134	9,928	-	660	16,722	29	4,283	1,222	5,534	5,947	(7,368)	(1,421)
1031634	Jasper Volunteer Fire	44,740	0.081%	6,049	9,790	-	2,549	18,388	28	4,224	8,923	13,175	5,865	1,096	6,961
1039134	Johnson Area Volunteer Fire	-	0.000%	-	-	-	-	-	-	-	582	582	-	(22,820)	(22,820)
1039834	Johnson County Rfd #1	30,224	0.054%	4,087	6,614	-	10,701	19	2,853	11,375	14,247	3,962	(9,476)	(5,514)	
1032434	Johnson County Rfd #2	72,195	0.130%	9,761	15,798	-	8,332	33,891	45	6,815	1,238	8,098	9,464	3,615	13,079
1034034	Johnson County Rfd #4	76,093	0.137%	10,288	16,651	-	2,372	29,811	48	7,183	5,591	12,822	8,974	990	10,964
1035934	Johnson County Rfd #5	53,281	0.096%	7,204	11,659	-	18,863	33	5,030	12,569	17,623	6,984	(13,244)	(6,260)	
1037534	Johnson County Rfd #7	75,401	0.136%	10,195	16,500	-	1,000	27,695	47	7,118	152	7,317	9,884	1,174	11,058
1041334	Johnson County Rfd #8	180,206	0.324%	24,365	39,433	-	10,353	74,151	113	17,012	-	17,125	23,622	4,305	27,927
1038334	Johnson Volunteer Fire	143,634	0.259%	19,421	31,331	-	18,527	69,379	90	12,559	6,020	19,669	18,828	26,081	44,909
1040534	Joiner Volunteer Fire	91,237	0.164%	12,336	19,965	-	3,376	35,677	57	8,613	3,776	12,446	11,960	3,322	15,222
1050224	Jonesboro Volunteer Police	7,540	0.014%	1,019	1,650	-	103	1,650	5	712	15	732	988	(14)	974
1052934	Joplin Volunteer Fire	120,641	0.217%	16,312	26,399	-	3,410	46,121	76	11,389	726	12,191	15,814	(6,070)	11,744
1058824	Judsonia Volunteer Fire	151,558	0.273%	20,492	33,165	-	15,876	69,533	95	14,207	-	14,402	19,867	9,865	29,732
1058824	Judsonia Volunteer Police	30,288	0.055%	4,095	6,628	-	7,496	18,219	19	2,859	3,809	6,687	3,970	(584)	3,386
1061834	Junction City Volunteer Fire	75,401	0.136%	10,195	16,500	-	772	27,667	47	7,118	7,897	15,062	9,884	(2,450)	7,434
1061824	Junction City Volunteer Police	-	0.000%	-	-	-	-	-	-	-	3,491	3,491	-	(1,768)	(1,768)
1070734	Kensett Volunteer Fire	128,181	0.231%	17,331	28,049	-	19,811	65,191	81	12,101	-	12,182	16,802	14,523	31,325
1080434	Kensett Volunteer Fire	60,321	0.109%	8,156	13,200	-	-	21,356	38	5,694	12,982	18,714	7,907	(11,287)	(3,380)
1080424	Kensett Volunteer Police	-	0.000%	-	-	-	-	-	-	-	14,173	14,173	-	(7,651)	(7,651)
1081234	Kno Volunteer Fire	59,192	0.107%	8,003	12,953	-	719	21,675	37	5,588	-	5,625	7,759	3,994	11,753
1085534	Knoxville Volunteer Fire	37,328	0.067%	5,047	8,168	-	211	13,426	23	3,524	1,965	5,512	4,893	(2,024)	2,869
1087134	Krooked Creek Volunteer Fire	128,054	0.231%	17,314	28,021	-	-	45,335	80	12,089	8,331	20,500	16,786	4,303	21,089
1100234	Lake City Volunteer Fire	174,023	0.314%	23,592	38,182	-	13,245	75,019	110	16,472	-	16,582	22,872	(2,060)	20,812
1104034	Lake Hamilton Fire Protection District	158,086	0.285%	21,375	34,593	-	7,687	63,655	99	14,924	8,695	23,718	20,722	30,003	50,725
1103734	Lake Hamilton Volunteer Fire	-	0.000%	-	-	-	2	2	-	-	680	680	-	(44,428)	(44,428)
1106134	Lake Maumelle Area Rfd	211,122	0.380%	28,546	46,199	-	12,200	86,945	133	19,931	9,782	29,846	27,675	15,870	43,545
1108834	Lake Norrell Area Fire Protection District	76,221	0.137%	10,306	16,679	-	7,389	34,374	48	7,195	-	7,243	9,991	1,507	27,822
1120734	Lake Village Volunteer Fire	158,342	0.285%	21,409	34,649	-	3,540	59,598	99	14,948	-	15,047	20,756	3,644	24,400
1120724	Lake Village Volunteer Police	7,540	0.014%	1,019	1,650	-	103	1,650	5	712	-	717	988	3,855	2,843
1111824	Lakeview Volunteer Police	15,080	0.027%	2,039	3,300	-	-	5,339	9	1,424	3,213	4,646	1,977	(1,810)	167
1086334	Lamar Volunteer Fire	84,389	0.152%	11,410	18,466	-	-	29,876	53	7,967	7,765	15,785	11,062	(3,023)	8,039
1126634	Landis Volunteer Fire	143,826	0.259%	19,446	31,473	-	23,848	74,767	90	13,578	-	13,668	18,853	17,119	35,972
1130434	Lavaca Volunteer Fire	99,150	0.178%	13,406	21,696	-	3,848	38,950	62	9,360	5,099	14,521	12,997	(1,038)	11,959
1130424	Lavaca Volunteer Police	36,508	0.066%	4,936	7,989	-	630	19,238	23	3,446	2,237	5,706	4,786	824	5,610
1132034	Lawson-Urbana Volunteer Fire	82,941	0.149%	11,214	18,150	-	853	30,214	52	7,830	1,982	9,864	10,872	(2,040)	8,832
1133934	Lazy Acres Volunteer Fire	45,240	0.081%	6,117	9,900	-	597	16,614	28	4,271	91	4,390	5,930	(91)	5,839
1140134	Leachville Volunteer Fire	158,086	0.285%	21,375	34,593	-	7,157	63,125	99	14,924	963	15,976	20,722	(1,003)	19,719
1140124	Leachville Volunteer Police	14,952	0.027%	2,022	3,272	-	-	5,294	9	1,412	-	1,421	1,960	2,233	4,193
1143634	Lead Hill Volunteer Fire	91,045	0.164%	12,310	19,923	-	1,463	33,896	57	8,595	773	9,425	11,934	(3,059)	8,875
1150934	Lepanto Volunteer Fire	146,467	0.264%	19,804	32,051	-	248	52,103	92	13,827	4,531	18,450	19,199	(9,757)	15,442
1151734	Leslie Volunteer Fire	98,277	0.177%	13,288	21,505	-	3,644	38,437	62	9,278	-	9,340	12,882	822	13,704
1152534	Lewisville Volunteer Fire	157,405	0.283%	21,282	34,444	-	5,892	61,618	99	14,859	-	14,958	20,633	8,433	29,066
1153334	Liberty Volunteer Fire	105,433	0.190%	14,255	23,071	-	2,590	39,916	66	9,953	28,031	38,050	13,821	(10,346)	3,475
1161434	Lincoln Volunteer Fire	119,885	0.216%	16,209	26,234	-	17,212	59,655	75	11,318	8,062	19,455	15,715	(6,027)	9,688
1161424	Lincoln Volunteer Police	66,348	0.119%	8,971	14,519	-	5,423	38,913	42	6,263	18	6,324	8,697	15,251	23,948
1164934	Linwood-Moscow Volunteer Fire	111,536	0.201%	15,081	24,407	-	2,972	42,460	70	10,529	-	10,599	14,620	3,066	17,626



Volunteer Service

Schedule of Pension Amounts by Employer

as of December 31, 2022

Employer ID	Employer	Net Pension Liability	Employer Allocation Percentage	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
				Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and	Total Pension Expense
1157634	Little Flock Volunteer Fire	\$ 77,850	0.140%	\$ 10,526	\$ 17,036	\$ -	\$ 3,876	\$ 31,438	\$ 49	\$ 7,349	\$ 11,456	\$ 18,854	\$ 10,205	\$ (8,735)	\$ 1,470	
1157624	Little Flock Volunteer Police	8,041	0.014%	1,087	1,759	-	1,931	4,777	5	759	3,803	4,567	1,054	(2,934)	(1,880)	
1170334	Lockesburg Volunteer Fire	167,959	0.302%	22,709	36,753	-	8,782	68,244	106	15,856	1,352	17,314	22,016	3,457	25,473	
1175434	London Rural Volunteer Fire	158,150	0.285%	21,383	34,607	-	5,965	61,355	99	14,930	5,310	20,339	20,731	4,139	24,870	
1176234	Lone Rock Volunteer Fire	53,409	0.096%	7,221	11,687	-	-	18,908	34	5,042	4,620	9,696	7,001	(6,281)	720	
1180034	Lonoke Volunteer Fire	165,626	0.298%	22,394	36,243	-	1,975	60,612	104	15,636	930	16,670	21,711	(3,381)	18,330	
1185134	Louann Volunteer Fire	60,512	0.109%	8,182	13,242	-	-	21,424	38	5,713	6,018	11,769	7,932	(3,624)	4,308	
1190834	Lowell Volunteer Fire	756	0.001%	102	165	-	1,911	2,178	-	71	7,511	7,582	99	(8,783)	(8,684)	
1190824	Lowell Volunteer Police	37,008	0.067%	5,004	8,098	-	3,481	16,583	23	3,494	55	3,572	4,851	269	5,120	
1190934	Luxora Volunteer Fire	82,941	0.149%	11,214	18,150	-	1,497	30,861	52	7,830	-	7,882	10,872	(785)	10,087	
1191934	Lynne Volunteer Fire	90,225	0.162%	12,199	19,744	-	2,149	34,092	57	8,518	7,397	15,972	11,827	(8,032)	3,795	
1209234	Magazine Volunteer Fire	22,684	0.041%	3,067	4,964	-	2,166	10,197	14	2,141	3,844	5,999	2,974	(2,997)	(23)	
1214934	Magnet Cove Volunteer Fire	83,133	0.150%	11,240	18,191	-	7,903	37,334	52	7,848	1,513	9,413	10,897	19,370	30,267	
1218134	Magnolia Volunteer Fire	75,401	0.136%	10,195	16,500	-	6,984	33,679	47	7,118	-	7,165	9,884	2,536	12,420	
1218124	Magnolia Volunteer Police	83,196	0.150%	11,249	18,205	-	3,287	32,741	52	7,854	1,287	9,193	10,906	(491)	10,415	
1229734	Malvern Volunteer Fire	23,376	0.042%	3,161	5,115	-	845	9,121	15	2,207	11,658	13,880	3,064	(5,549)	(2,485)	
1239434	Mammoth Spring Volunteer Fire	106,062	0.191%	14,340	23,209	-	4,589	42,138	67	10,013	7,331	17,411	13,903	(18,907)	(5,004)	
1248334	Manila Volunteer Fire	167,011	0.301%	22,581	36,546	-	10,511	69,278	105	15,766	17,490	33,361	21,892	2,607	24,499	
1248324	Manila Volunteer Police	-	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	
12528034	Mansfield Volunteer Fire	66,540	0.120%	8,997	14,561	-	-	23,558	42	6,282	3,298	9,622	8,722	(3,404)	5,318	
1258024	Mansfield Volunteer Police	-	0.000%	-	-	-	-	-	-	-	-	-	-	(1,379)	(1,379)	
1263734	Marble Volunteer Fire	30,160	0.054%	4,078	6,600	-	401	11,079	19	2,847	1,284	4,150	3,954	(3,605)	349	
1268834	Marianna Volunteer Fire	134,092	0.241%	18,130	29,343	-	6,566	54,039	84	12,659	671	13,414	17,577	1,710	19,287	
1268824	Marianna Volunteer Police	-	0.000%	-	-	-	1	1	-	17	-	-	-	(12)	(12)	
1278534	Marion Volunteer Fire	250,143	0.450%	33,821	54,737	-	4,553	93,111	157	23,614	-	23,771	32,789	12,274	45,063	
1278524	Marion Volunteer Police	151,057	0.272%	20,424	33,055	-	37,024	90,503	95	14,260	-	14,355	19,801	21,058	40,859	
1288234	Marked Tree Volunteer Fire	178,512	0.321%	24,136	39,063	-	8,381	71,580	112	16,852	3,165	20,129	23,400	2,366	25,766	
1297134	Marmaduke Volunteer Fire	121,014	0.218%	16,362	26,481	-	2,279	45,122	76	11,424	9,740	21,240	15,863	1,159	17,022	
1297124	Marmaduke Volunteer Police	37,008	0.067%	5,004	8,098	-	7,415	20,517	23	3,494	1,852	5,369	4,851	1,904	6,755	
1305634	Marshall Volunteer Fire	89,789	0.162%	12,140	19,648	-	298	32,086	56	8,476	17,461	25,993	11,770	(13,473)	(1,703)	
1305624	Marshall Volunteer Police	7,796	0.014%	1,054	1,706	-	2,760	5	5	736	3,207	3,948	1,022	(1,731)	(709)	
1308034	Marvell Volunteer Fire	163,113	0.294%	22,054	35,693	-	7,893	65,640	102	15,398	-	15,500	21,381	5,608	26,989	
1308024	Marvell Volunteer Police	14,388	0.026%	1,945	3,148	-	3,236	8,329	9	1,358	603	1,970	1,886	(170)	1,716	
1318834	Maumelle Volunteer Fire	66,668	0.120%	9,014	14,589	-	17	23,620	42	6,294	3,769	10,105	8,739	(6,544)	2,195	
1324234	Mayflower Volunteer Fire	109,587	0.197%	14,817	23,980	-	-	38,797	69	10,345	9,271	19,685	14,365	(6,409)	7,956	
1324224	Mayflower Volunteer Police	-	0.000%	-	-	-	-	-	-	-	-	-	-	(5,016)	(5,016)	
1326934	Maynard Volunteer Fire	85,145	0.153%	11,512	18,632	-	1,889	32,033	54	8,038	1,949	10,041	11,161	(333)	10,828	
1328534	Mccrory Volunteer Fire	179,396	0.323%	24,256	39,256	-	4,570	68,082	113	16,936	1,275	18,324	23,516	(1,661)	21,855	
1328524	Mccrory Volunteer Police	6,784	0.012%	917	1,484	-	24	2,425	4	640	295	939	889	(1,478)	(589)	
1338234	McGehee Volunteer Fire	127,361	0.229%	17,220	27,870	-	98	45,188	80	12,023	16,213	28,316	16,695	(16,064)	631	
1338224	McGehee Volunteer Police	-	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	
1347134	Mcneil Volunteer Fire	105,625	0.190%	14,281	23,113	-	10,274	47,668	66	9,971	243	10,280	13,846	3,811	17,657	
1358734	Mcrae Volunteer Fire	52,781	0.095%	7,136	11,550	-	131	18,817	33	4,983	3,108	8,124	6,919	(2,010)	4,909	
1368434	Melbourne Volunteer Fire	91,045	0.164%	12,310	19,923	-	-	32,233	57	8,595	10,059	18,711	11,934	(6,670)	5,264	
1371434	Melrose Volunteer Fire	30,160	0.054%	4,078	6,600	-	309	10,987	19	2,847	12,171	15,037	3,954	(12,622)	(8,668)	
1377334	Mena Volunteer Fire	157,969	0.284%	21,359	34,567	-	7,923	63,849	99	14,913	1,421	16,433	20,707	3,011	23,718	
1386234	Midland Volunteer Fire	62,525	0.113%	8,454	13,682	-	3,676	25,812	39	5,903	14,444	20,386	8,196	2,069	10,265	
1386224	Milo Volunteer Fire	127,809	0.230%	17,281	27,968	-	13,220	58,469	80	12,066	5,988	17,744	16,754	29,622	46,376	
1388934	Mineral Springs Volunteer Fire	90,481	0.163%	12,234	19,799	-	214	32,247	57	8,542	6,645	15,244	11,861	(4,179)	7,682	
1398634	Monette Volunteer Fire	166,947	0.301%	22,573	36,532	-	8,902	68,007	105	15,760	1,187	17,052	21,884	4,560	26,444	
1408734	Monticello Volunteer Fire	61,897	0.111%	8,369	13,545	-	345	22,259	39	5,843	11,357	17,239	8,114	(8,385)	(271)	
1418434	Montrose Volunteer Fire	45,240	0.081%	6,117	9,900	-	1,890	17,907	28	4,271	6,016	10,315	9,930	(235)	5,695	
1421434	Morning Star Fpa	142,953	0.257%	19,238	31,282	-	7,694	58,304	90	13,495	2,477	16,062	18,739	(8,115)	10,624	
1422234	Morning Star Volunteer Fire	66,977	0.121%	9,056	14,656	-	4,238	27,950	42	6,323	-	6,365	8,780	3,219	11,999	



Volunteer Service Schedule of Pension Amounts by Employer as of December 31, 2022

Employer ID	Employer	Net Pension Liability	Employer Allocation Percentage	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
				Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense	
1425734	Moro Volunteer Fire	\$ 37,700	0.068%	\$ 5,097	\$ 8,250	\$ -	\$ 499	\$ 13,846	\$ 24	\$ 3,559	\$ 77	\$ 3,660	\$ 4,942	\$ 1,165	\$ 6,107
1427334	Morrilton Volunteer Fire	202,645	0.365%	27,399	44,344	-	-	71,743	127	19,130	3,845	23,102	26,563	(5,404)	21,159
1428134	Morrison Volunteer Fire	96,072	0.173%	12,990	21,023	-	10,899	44,912	60	9,069	9,653	18,782	12,593	22,007	34,600
1430334	Morrow Volunteer Fire	105,188	0.189%	14,222	23,018	-	1,631	38,871	66	9,930	2,308	12,304	13,788	3,164	16,952
1433834	Mount Holly Volunteer Fire	128,181	0.231%	17,331	28,049	-	2,717	48,097	81	12,101	1,587	13,769	16,802	3,109	19,911
1448634	Mount Ida Volunteer Fire	136,723	0.246%	18,486	29,918	-	2,068	50,472	86	12,907	3,450	16,443	17,922	631	18,553
1438934	Mountain Home Volunteer Fire	82,941	0.149%	11,214	18,150	-	2,868	32,232	52	7,830	33	7,915	10,872	(3,469)	7,403
1448924	Mountain Home Volunteer Police	46,305	0.083%	6,261	10,133	-	4,903	21,297	29	4,371	1,944	6,344	6,070	1,787	7,857
1447824	Mountain Pine Volunteer Police	29,223	0.053%	5,951	6,395	-	2,013	12,359	18	2,759	132	2,909	3,831	5,552	9,383
1452434	Mountain View Volunteer Fire	203,209	0.366%	27,476	44,467	-	2,104	74,047	128	19,384	1,305	20,617	26,837	(1,728)	24,909
1452424	Mountain View Volunteer Police	7,540	0.014%	1,019	1,650	-	3,206	5,875	5	712	5,021	5,738	988	(6,748)	(5,760)
1436234	Mountainburg Volunteer Fire	253,977	0.457%	34,340	55,576	-	30,576	120,492	160	23,976	4,128	28,264	33,292	256	33,548
1436224	Mountainburg Volunteer Police	7,284	0.013%	985	1,594	-	-	2,579	5	688	8,463	9,156	955	(7,613)	(6,658)
1449434	Mt Judea Area Volunteer Fire	180,962	0.326%	24,468	39,599	-	1,235	65,302	114	17,083	1,451	18,648	23,721	1,367	25,088
1457524	Mulberry Police	15,080	0.027%	2,039	3,300	-	7,035	12,374	9	1,424	-	1,433	1,977	3,515	5,492
1457534	Mulberry Volunteer Fire	160,791	0.289%	21,740	35,185	-	3,719	60,644	101	15,179	17,550	32,830	21,077	(3,081)	17,996
1467234	Murfreesboro Volunteer Fire	98,085	0.177%	13,262	21,463	-	3,220	37,945	62	9,260	1,356	10,678	12,857	660	13,517
1467734	Nashville Volunteer Fire	173,230	0.312%	23,422	37,907	-	8,280	69,609	109	16,353	-	16,462	22,708	6,664	29,372
1490734	Natural Dam Volunteer Fire	30,096	0.054%	4,069	6,586	-	278	10,933	19	2,841	94	2,954	3,945	(81)	3,864
1493134	New Blaine Rural Volunteer Fire	91,109	0.164%	12,319	19,937	-	-	32,256	57	8,601	12,404	21,062	11,943	(6,773)	5,170
1497434	Newark Volunteer Fire	136,478	0.246%	18,453	29,865	-	5,509	53,827	86	12,884	340	13,310	17,890	(1,060)	16,830
1499034	Newcastle Rural Volunteer Fire	6,603	0.012%	893	1,445	-	3,110	5,448	4	623	-	627	866	1,536	2,402
1506734	Newport Volunteer Fire	75,337	0.136%	10,186	16,486	-	3,003	29,675	47	7,112	1,304	8,463	9,875	(3,196)	6,679
1506724	Newport Volunteer Police	14,079	0.025%	1,904	3,081	-	3,157	5,142	9	1,329	15	1,353	1,846	(1,111)	735
1509834	Nimrod/Aglin Volunteer Fire	75,401	0.136%	10,195	16,500	-	3,005	29,700	47	7,118	117	7,282	9,884	1,727	11,611
1509134	Nob Hill Volunteer Fire	180,206	0.324%	24,365	39,433	-	6,167	69,965	113	17,012	1,620	18,745	23,622	6,762	30,384
1516429	Norfolk Volunteer Police	10,906	0.018%	1,365	2,209	-	134	3,708	6	953	20	979	1,323	1,348	2,671
1515634	Norman Volunteer Fire	82,941	0.149%	11,214	18,150	-	7,172	36,536	52	7,830	74	7,956	10,872	4,193	15,065
1517234	Norphlet Volunteer Fire	113,857	0.205%	15,394	24,915	-	2,149	42,458	72	10,748	5,231	16,051	14,925	(3,069)	11,856
1517224	Norphlet Volunteer Police	7,540	0.014%	1,019	1,650	-	78	2,747	5	712	1,962	2,679	988	(1,884)	(856)
1525334	North Crossett Volunteer Fire	97,829	0.176%	13,227	21,407	-	-	34,634	61	9,235	7,080	16,376	12,824	(7,543)	5,281
1540734	North Pulaski Fpd	184,168	0.332%	24,901	40,300	-	2,638	67,839	116	17,386	16,577	34,079	24,141	(1,574)	22,567
1522934	Northeast Benton Co.	309,016	0.556%	41,782	67,620	-	5,526	114,928	194	29,172	14,901	44,267	40,507	8,885	49,392
1528834	Northeast Greene County Fire District	119,949	0.216%	16,218	26,248	-	5,181	47,647	75	11,324	9,622	21,021	15,723	(14,969)	754
1524534	Northeast Lakeside Volunteer Fire	68,990	0.124%	9,328	15,097	-	-	24,425	43	6,513	12,025	18,581	9,043	(7,724)	1,319
1526134	Northeast Saline County Fire	97,939	0.175%	13,168	21,312	-	20,489	54,969	61	9,194	-	9,255	12,767	15,532	28,299
1531834	Northside Volunteer Fire	52,589	0.095%	7,110	11,508	-	132	18,750	33	4,965	6,521	11,519	6,894	(5,001)	1,893
1529634	Northside Volunteer Fire	118,256	0.213%	15,989	25,877	-	798	42,664	74	11,164	20,568	31,806	15,501	(9,970)	5,531
1547434	Oak Grove Fire Protection Dist: #25	106,381	0.192%	14,384	23,279	-	1,820	39,483	67	10,043	291	10,401	13,945	(464)	13,481
1546634	Oak Grove Volunteer Fire	61,705	0.111%	8,343	13,503	-	7,400	29,246	39	5,825	2,953	8,817	8,088	1,782	9,870
1520234	Oil Trough Volunteer Fire	105,497	0.190%	14,264	23,085	-	1,108	38,457	66	9,959	3,304	13,329	13,829	(9,381)	4,448
1555534	Ola Volunteer Fire	83,569	0.150%	11,299	18,287	-	1,397	30,983	53	7,889	166	8,108	10,954	(1,279)	9,675
1555524	Ola Volunteer Police	16,028	0.029%	2,167	3,507	-	3,957	9,631	10	1,513	1,477	3,000	2,101	1,816	3,917
1566034	Oppelo Volunteer Fire	112,601	0.203%	15,225	24,640	-	4,326	44,191	71	10,630	5,694	16,395	14,760	(5,842)	8,918
1566024	Oppelo Volunteer Police	8,232	0.015%	1,113	1,801	-	1,004	3,918	5	777	-	782	1,079	1,906	2,985
1576834	Osceola Volunteer Fire	75,273	0.136%	10,178	16,472	-	15,128	41,778	47	7,106	46	7,199	9,867	6,191	16,058
1576824	Osceola Volunteer Police	5,038	0.067%	5,038	8,154	-	181	13,373	23	3,518	1,933	5,474	4,885	(2,045)	2,840
1579234	Ouachita Co Fd #1	60,321	0.109%	8,156	13,200	-	-	21,356	38	5,694	13,314	19,046	7,907	(12,556)	(4,649)
1580634	Ouachita Volunteer Fire	6,912	0.012%	935	1,512	-	3,256	5,703	4	652	-	656	906	1,608	2,514
1582234	Oxley Volunteer Fire	30,160	0.054%	4,078	6,600	-	-	10,678	19	2,847	9,120	11,986	3,954	(7,454)	(3,500)
1585734	Ozark Volunteer Fire	149,417	0.269%	20,202	32,696	-	10,336	63,234	94	14,105	-	14,199	19,586	5,200	24,786
1585724	Ozark Volunteer Police	36,701	0.065%	4,877	7,893	-	2,006	14,776	23	3,405	7,654	11,082	4,728	(3,969)	759
1599734	Pangburn Volunteer Fire	227,459	0.409%	30,754	49,774	-	12,624	93,152	143	21,473	-	21,616	29,816	14,828	44,644
1599724	Pangburn Volunteer Police	-	0.000%	-	-	-	1	1	1	-	2,054	2,054	-	(3,131)	(3,131)



Volunteer Service

Schedule of Pension Amounts by Employer as of December 31, 2022

Employer ID	Employer	Net Pension Liability	Employer Allocation Percentage	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense		Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Plan	Total Employer Pension Expense
				Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Total Deferred Outflow of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Total Deferred Inflow of Resources	Proportionate Share of Pension Expense				
1616034	Paragould Volunteer Fire	\$ 89,789	0.162%	\$ 12,140	\$ 19,648	\$ -	\$ 9,558	\$ 41,346	\$ 56	\$ 8,476	\$ 64	\$ 8,596	\$ 11,770	\$ 8,898	\$ 20,668
1616024	Paragould Volunteer Police	52,472	0.094%	7,095	11,482	-	809	19,386	33	4,953	1,796	6,782	6,878	(903)	6,575
1624124	Paris Volunteer Fire	120,577	0.217%	16,303	26,385	-	1,177	43,865	76	11,383	1,904	13,363	15,806	(2,115)	13,681
1626834	Parkin Volunteer Fire	67,861	0.122%	9,175	14,850	-	330	24,355	43	6,406	11,064	17,513	8,895	(5,554)	3,341
1617934	Parks Volunteer Fire	-	0.000%	-	-	-	-	-	-	-	-	-	-	(5,005)	(5,005)
1619534	Parthenon Volunteer Fire	112,100	0.202%	15,157	24,530	-	18,929	58,616	70	10,383	602	11,255	14,694	10,626	25,320
1623334	Patterson Volunteer Fire	68,425	0.123%	9,252	14,973	-	364	24,589	43	6,460	11,204	17,707	8,969	(6,769)	2,200
1623324	Patterson Volunteer Police	15,272	0.027%	2,065	3,342	-	221	5,628	10	1,442	16	1,468	2,002	48	2,050
1627634	Pea Ridge Volunteer Police	206,223	0.371%	27,883	45,127	-	16,457	89,467	130	19,468	70,373	89,971	27,032	(15,667)	11,365
1627624	Pea Ridge Volunteer Fire	15,453	0.028%	2,089	3,381	-	747	12,945	10	1,459	3,733	5,202	2,026	1,645	3,671
1629234	Peel Volunteer Fire & Rescue	113,165	0.204%	15,301	24,763	-	2,436	42,500	71	10,683	1,999	12,753	14,834	(1,074)	13,760
1631434	Perryville Volunteer Fire	82,504	0.149%	11,155	18,456	-	2,346	31,555	52	7,789	4,146	11,987	10,815	(6,058)	4,757
1633034	Philadelphia Volunteer Fire	68,926	0.124%	9,319	15,083	-	-	24,402	43	6,507	14,680	21,230	9,035	(11,821)	(2,786)
1635734	Piggott Volunteer Fire	152,122	0.274%	20,568	33,388	-	2,216	56,072	96	14,361	8,111	22,568	19,941	(840)	19,101
1646224	Pine Bluff Volunteer Police	32,546	0.059%	4,400	7,122	-	1,433	12,955	20	3,072	4,067	7,159	4,266	(1,927)	2,339
1648934	Pine Ridge Volunteer Fire	37,700	0.068%	5,097	8,250	-	498	13,845	24	3,559	77	3,660	4,942	(1,362)	3,580
1649734	Pine Village Volunteer Fire	90,545	0.163%	12,242	19,813	-	3,901	35,956	57	8,548	5,503	14,108	11,869	3,461	15,330
1651934	Pineville Volunteer Fire	120,514	0.217%	16,204	26,371	-	722	43,387	76	11,377	27,899	39,352	15,797	(16,787)	(900)
1652734	Piney Point Volunteer Fire	136,542	0.246%	18,462	29,879	-	13,665	62,036	86	12,890	5,002	17,978	17,898	28,278	46,176
1657834	Plainview Volunteer Fire	142,197	0.256%	19,226	31,116	-	3,511	53,853	89	13,424	2,864	16,377	18,640	(3,077)	15,563
1644634	Pleasant Plains Volunteer Fire	128,181	0.231%	17,331	28,049	-	937	46,317	81	12,101	3,808	15,990	16,802	(3,033)	13,769
1655134	Plumerville Volunteer Fire	120,013	0.216%	16,227	26,262	-	12,050	54,539	75	11,330	-	11,405	15,732	1,217	16,949
1665934	Pocharontas Volunteer Fire	135,530	0.244%	18,325	29,657	-	4,037	52,019	85	12,794	-	12,794	17,766	(639)	17,127
1665924	Pocharontas Volunteer Police	32,045	0.058%	4,333	7,012	-	2,877	14,222	20	3,025	12,037	15,082	4,201	(9,915)	286
1667534	Ponce Volunteer Fire	60,821	0.109%	8,224	13,309	-	1,495	23,028	38	5,742	-	5,780	7,973	4,449	12,422
1671334	Portland Volunteer Fire	37,200	0.067%	5,030	8,140	-	264	13,434	23	3,124	-	3,612	4,876	(190)	4,686
1668334	Pottsville Volunteer Fire	174,551	0.314%	23,601	38,196	-	12,404	74,201	110	16,478	-	16,588	22,881	7,665	30,546
1668324	Pottsville Volunteer Police	70,339	0.128%	9,591	15,523	-	14,176	39,290	45	6,697	566	7,248	9,299	14,116	23,425
1675634	Prairie Grove Volunteer Fire	134,401	0.242%	18,172	29,410	-	1,031	48,613	84	12,688	22,980	35,752	17,618	(9,520)	8,098
1675624	Prairie Grove Volunteer Police	37,700	0.068%	5,097	8,250	-	4,548	17,895	24	3,559	14	3,597	4,942	3,711	8,653
1679934	Prescott Volunteer Fire	52,781	0.095%	7,136	11,550	-	4	18,690	33	4,983	13,120	18,136	6,919	(7,195)	(2,76)
1685334	Pulaski Co Volunteer Fire	36,763	0.066%	4,971	8,045	-	-	13,016	23	3,471	6,576	12,070	4,819	(10,163)	(5,344)
1691834	Pyatt Rural Fire & Def Assoc	89,033	0.160%	12,038	19,483	-	293	31,814	56	8,405	4,789	13,250	11,671	(2,546)	9,125
1692634	Quail Creek Volunteer Fire	15,836	0.029%	2,141	3,465	-	2,287	7,893	10	1,495	15,082	16,587	2,076	(1,772)	304
1693434	Quitman Volunteer Fire	119,949	0.216%	16,218	26,748	-	26,751	69,217	75	11,324	11,619	23,018	15,723	27,467	43,180
1695034	Ravenden Volunteer Fire	90,481	0.163%	12,234	19,799	-	2,957	34,990	57	8,542	5,862	14,481	13,861	(1,263)	10,598
1704334	Rector Volunteer Fire	135,785	0.244%	18,359	29,713	-	1,481	49,553	85	12,819	9,986	22,890	17,799	(15,469)	2,330
1704324	Rector Volunteer Police	21,928	0.039%	2,965	4,798	-	2,690	10,463	14	2,070	621	2,705	2,874	(126)	2,748
1712324	Redfield Volunteer Fire	202,890	0.365%	27,432	44,397	-	25,172	95,001	127	19,153	15,013	34,293	26,595	2,106	28,701
1713224	Redfield Volunteer Police	15,080	0.027%	2,039	3,300	-	164	5,503	9	1,424	31	1,464	1,977	(119)	1,858
1715934	Richwood Volunteer Fire	37,700	0.068%	5,097	8,250	-	15	13,362	24	3,559	3,583	7,166	4,942	(3,620)	1,322
1714034	Rison Volunteer Fire	135,721	0.244%	18,351	29,699	-	5,173	53,223	85	12,813	1,342	14,240	17,791	3,058	20,849
1716734	Riversdale Volunteer Fire	30,160	0.054%	4,078	6,600	-	307	10,985	19	2,847	3,129	5,995	3,954	(5,446)	(1,492)
1721334	Rockport Volunteer Fire	87,968	0.158%	11,894	19,249	-	492	31,635	55	8,304	3,615	11,974	11,531	(5,972)	5,559
1722134	Rocky Branch Volunteer Fire	11,118	0.020%	1,503	2,433	-	5,239	9,175	7	1,050	-	1,057	1,457	2,587	4,044
1724824	Rogers Volunteer Police	-	0.000%	-	-	-	-	-	-	-	-	-	-	(513)	(513)
1724844	Rondo Volunteer Fire	14,388	0.026%	1,945	3,148	-	46	5,139	9	1,358	260	1,627	1,886	(208)	1,678
1729934	Rose Bud Volunteer Fire	113,101	0.204%	15,292	24,749	-	-	40,041	71	10,677	17,972	28,720	14,826	(4,765)	10,061
1730234	Ross Van Ness - Wellford Volunteer Fire	128,181	0.231%	17,331	28,049	-	10,930	56,310	81	12,101	4,654	16,836	16,802	259	17,061
1727234	Round Mountain Volunteer Fire	143,453	0.259%	19,396	31,391	-	1,468	52,255	90	13,542	6,369	20,001	18,804	(2,115)	16,689
1731034	Ruddell Hill Volunteer Fire	54,293	0.098%	7,341	11,881	-	247	19,469	34	5,125	2,868	8,027	7,117	(4,584)	2,533
1728034	Rudd's Crossing Volunteer Fire	52,781	0.095%	7,136	11,550	-	-	18,686	33	4,983	6,951	11,967	6,919	(6,928)	(7)
1732034	Runyan Acres Volunteer Fire Department	60,448	0.109%	8,173	13,228	-	18,727	40,128	38	5,707	2,538	8,283	7,924	15,045	22,969
1732934	Russell Volunteer Fire	75,337	0.136%	10,186	16,486	-	970	27,642	47	7,112	760	7,919	9,875	511	10,386



Volunteer Service Schedule of Pension Amounts by Employer as of December 31, 2022

Employer ID	Employer	Net Pension Liability	Employer Allocation Percentage	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
				Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	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	Total Employer Pension Expense	
1751314	Salem Volunteer Fire	\$ 159,098	0.286%	\$ 21,511	\$ 34,815	\$ -	\$ -	\$ 56,326	\$ 100	\$ 15,019	\$ 3,349	\$ 18,468	\$ 20,855	\$ (3,786)	\$ 17,069
1755834	Salem-Saline County Volunteer	224,445	0.404%	30,347	49,114	-	4,500	83,961	141	21,188	-	21,329	29,421	9,108	38,529
1757434	Saratoga Volunteer Fire	15,080	0.027%	2,039	3,300	-	200	5,539	9	1,424	29	1,462	1,977	(2,533)	(556)
1758234	Sarids Fire Protection District	143,453	0.258%	19,396	31,391	-	27,762	78,549	90	13,542	6,099	19,731	18,804	7,284	26,088
1760434	Scotland Area Fire & Emergency	150,802	0.271%	20,390	33,999	-	24,739	78,128	95	14,236	9,612	23,943	19,768	2,730	22,498
1761234	Scott Volunteer Fire	38,457	0.069%	5,200	8,415	-	3,900	17,515	24	3,630	20,094	23,748	5,041	(5,602)	(561)
1762034	Scranton Rural Volunteer Fire	107,947	0.194%	14,595	23,621	-	-	38,216	68	10,190	6,632	16,890	14,150	(5,071)	9,079
1797334	Se Jefferson Co Volunteer Fire	75,774	0.136%	10,245	16,581	-	3,095	29,921	48	7,153	139	7,340	9,933	1,839	11,772
1763934	Searcy Volunteer Fire	15,080	0.027%	2,039	3,300	-	198	5,537	9	1,424	30	1,463	1,977	(32)	1,945
1763924	Searcy Volunteer Police	75,965	0.137%	10,271	16,623	-	11,237	38,131	48	7,171	12,277	8,446	9,958	2,011	11,969
1764734	Sedgewick Fire Improvement Dist	38,829	0.070%	5,250	8,497	-	-	13,747	24	3,666	4,656	8,346	5,090	(7,241)	(2,151)
1769834	Shady Grove Fire & Rescue	8,156	0.109%	8,156	13,200	-	618	21,974	38	5,694	7,665	7,907	3,348	(3,348)	4,559
1766334	Shannon Hills Volunteer Fire	61,513	0.111%	8,317	13,461	-	-	21,778	39	5,807	10,868	16,714	8,063	(5,806)	2,257
1765524	Shannon Hills Volunteer Police	31,417	0.057%	4,248	6,875	-	994	12,117	20	2,966	672	3,658	4,118	(2,778)	1,340
1767134	Show Volunteer Fire Protection	98,649	0.178%	13,338	21,587	-	1,900	36,225	62	9,313	2,528	11,903	12,931	(3,854)	9,077
1774434	Sheridan Volunteer Fire	218,407	0.393%	29,530	47,793	-	5,529	82,852	137	20,618	2,694	23,449	28,629	955	29,584
1783334	Siloam Springs Volunteer Fire	24,250	0.044%	3,279	5,306	-	229	8,814	15	2,289	2,853	5,157	3,179	2,407	5,586
1788434	Sixth District Volunteer Fire	142,633	0.257%	19,285	31,212	-	5,335	55,832	90	13,465	4,776	18,331	18,697	(10,798)	7,899
1793034	Smackover Volunteer Fire	135,721	0.244%	18,351	29,699	-	2,140	50,190	85	12,813	3,277	16,225	17,791	(2,973)	14,818
1793024	Smackover Volunteer Police	-	0.000%	-	-	-	1	1	-	-	-	2,019	-	(635)	(635)
1792234	Smyrna Volunteer Fire	38,829	0.070%	5,250	8,497	-	4,860	18,607	24	3,666	7,428	11,118	5,090	(6,012)	(922)
1794934	Snowball Volunteer Fire	105,124	0.189%	14,214	23,904	-	4,567	41,785	66	9,924	2,542	12,532	13,780	2,115	15,895
1795734	South Carroll Co Fire Assoc	113,793	0.205%	15,386	24,901	-	363	40,650	72	10,742	2,233	13,047	14,916	(1,832)	13,084
1802334	South Greene County Volunteer Fire	220,141	0.216%	16,244	26,290	-	8,585	51,119	75	11,342	2,400	13,817	15,748	(1,780)	13,968
1800734	South Mountain Volunteer Fire	37,700	0.068%	5,097	8,250	-	388	13,735	24	3,559	7,835	11,418	4,942	(7,556)	(2,614)
1796534	Southbend Volunteer Fire	141,440	0.255%	19,124	30,951	-	3,609	53,684	89	13,352	23,591	37,032	18,540	(10,027)	8,513
1805834	Southridge Volunteer Fire	128,181	0.231%	17,331	28,049	-	4,530	49,910	81	12,101	3,881	16,063	16,802	(954)	15,848
1801534	Southside Volunteer Fire	175,744	0.316%	23,762	38,457	-	3,878	66,097	110	16,591	13,692	30,393	23,037	(4,920)	18,117
1798134	Sparkman Volunteer Fire	77,914	0.140%	10,535	17,050	-	2,164	29,749	49	7,355	1,943	9,347	10,213	(2,354)	7,859
1798124	Sparkman Volunteer Police	15,080	0.027%	2,039	3,300	-	155	5,494	9	1,424	2,054	3,487	1,977	(1,897)	80
1833334	St. Francis Volunteer Fire	30,160	0.054%	4,078	6,600	-	769	11,447	19	2,847	1,812	4,678	3,954	(1,753)	3,781
1819334	Stamps Volunteer Fire	128,054	0.231%	17,314	28,021	-	1,463	46,798	80	12,089	13,712	25,881	16,786	(3,929)	12,857
1824434	Star City Volunteer Fire	136,669	0.246%	18,479	29,907	-	5,313	53,699	86	12,902	2,530	15,518	17,915	(3,197)	14,718
1824424	Star City Volunteer Police	-	0.000%	-	-	-	-	-	-	-	3,421	3,421	-	(536)	(536)
1828734	Stephens Volunteer Fire	82,877	0.149%	11,206	18,136	-	-	29,342	52	7,824	4,523	12,399	10,864	(5,330)	5,534
1837634	Strawberry Volunteer Fire	85,018	0.153%	11,495	18,604	-	147	30,246	53	8,026	3,563	11,642	11,144	(3,059)	8,085
1839234	Strickler Volunteer Fire	60,949	0.110%	8,241	13,337	-	1,094	22,672	38	5,754	122	5,914	7,989	28	8,017
1843034	Strong Volunteer Fire	105,561	0.190%	14,273	23,099	-	1,080	38,452	66	9,965	9,920	19,951	13,837	(4,592)	9,245
1854624	Stuttgart Police	52,088	0.094%	7,043	11,398	-	24,056	42,497	33	4,917	-	4,950	6,828	12,160	18,988
1854634	Stuttgart Volunteer Fire	60,640	0.109%	8,199	13,270	-	13,723	35,192	38	5,725	551	6,314	7,949	8,676	16,625
1872434	Sulphur Rock Area Volunteer Fire	75,401	0.136%	10,195	16,500	-	6,515	33,210	47	7,118	-	7,165	9,884	17,292	27,176
1873234	Sulphur Springs Volunteer Fire	44,176	0.080%	5,973	9,667	-	67	15,707	28	4,170	249	4,447	5,791	(339)	5,452
1873224	Sulphur Springs Volunteer Police	22,620	0.041%	3,058	4,950	-	8,811	16,819	14	2,135	16,015	18,164	2,965	5,575	8,540
1874034	Summit Volunteer Fire	128,245	0.231%	17,340	28,063	-	2,578	47,981	81	12,107	-	12,188	16,811	(8,386)	25,197
1877534	Sunnyland Rural Volunteer Fire	67,861	0.122%	9,175	14,850	-	-	24,025	43	6,406	6,604	13,053	8,895	(5,643)	3,252
1878334	Sunset Rural Volunteer Fire	67,861	0.122%	9,175	14,850	-	899	24,924	43	6,406	120	6,569	8,895	(1,24)	8,771
1880534	Sweet Home Volunteer Fire	-	0.000%	-	-	-	-	-	-	-	-	-	-	-	-
1879134	Swifton Volunteer Fire	120,641	0.217%	16,312	26,399	-	6,908	49,619	76	11,389	1,144	12,609	15,814	3,182	18,996
1879124	Swifton Volunteer Police	-	0.000%	-	-	-	-	-	-	-	172	172	-	(75)	(75)
1882134	Taylor Volunteer Fire	74,208	0.134%	10,034	16,239	-	9,544	35,817	47	7,005	10,257	17,309	9,727	447	10,174
1892924	Tekarkana Volunteer Police	319	0.001%	43	70	-	-	113	-	30	3,214	3,244	42	(1,706)	(1,664)
1895334	Thornton Volunteer Fire	70,001	0.126%	9,465	15,318	-	-	24,783	44	6,608	6,245	12,897	9,176	512	9,688
1903834	Tillar Volunteer Fire	105,561	0.190%	14,273	23,099	-	1,400	38,772	66	9,965	244	10,275	13,837	1,025	14,862
1904834	Timbo Volunteer Fire	187,501	0.338%	25,352	41,030	-	11,748	78,130	118	17,701	1,727	19,546	24,578	8,833	33,411



Volunteer Service

Schedule of Pension Amounts by Employer as of December 31, 2022

Employer ID	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
		Net Pension Liability	Employer Allocation Percentage	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense	
1906234	Tinsman Volunteer Fire	\$ 67,296	0.121%	\$ 9,099	\$ 14,726	\$ -	\$ 10,091	\$ 33,916	\$ 42	\$ 6,353	\$ -	\$ 6,395	\$ 8,821	\$ 7,694	\$ 16,515
1909734	Tontitown Area Volunteer Fire	163,113	0.294%	22,054	35,693	-	2,850	60,597	102	15,398	9,334	24,834	21,381	(2,314)	19,067
1908934	Tontitown Volunteer Fire	52,408	0.094%	7,086	11,468	-	23,851	42,405	33	4,947	1	4,981	6,870	10,987	17,857
1908924	Tontitown Volunteer Police	89,917	0.162%	12,157	19,676	-	3,981	35,814	56	8,488	852	9,396	11,787	6,809	18,596
377824	Town Of Concord Police	8,733	0.016%	1,181	1,911	-	3,975	7,067	5	824	-	829	1,145	2,043	3,188
1776034	Town Of Sherrill Vfd	2,513	0.005%	340	550	-	1,184	2,074	2	237	-	239	329	585	914
1831734	Town Of St. Charles Volunteer Fire	75,401	0.136%	10,195	16,500	-	996	27,691	47	7,118	151	7,316	9,884	(151)	9,733
1912734	Tracy Area Volunteer Fire	82,440	0.148%	11,147	18,040	-	-	29,187	52	7,783	12,378	20,213	10,807	(4,273)	6,534
1922434	Trumann Volunteer Fire	75,465	0.136%	10,203	16,514	-	-	26,717	47	7,124	11,415	18,586	9,892	(4,775)	5,117
1922424	Trumann Volunteer Police	37,008	0.067%	5,004	8,098	-	10,032	21,134	23	3,494	627	4,144	4,851	5,905	10,796
1931334	Tuckerman Volunteer Fire	159,034	0.286%	21,503	34,801	-	18,344	74,648	100	15,013	18,232	33,345	20,847	4,829	25,676
1931324	Tuckerman Volunteer Police	22,120	0.040%	2,991	4,840	-	1,667	9,498	14	2,088	6,436	8,538	2,900	(1,883)	1,017
1932134	Tull Fire & Rescue	60,949	0.110%	8,241	13,337	-	7,082	28,660	38	5,754	5,473	11,265	7,989	(4,692)	3,297
1935634	Turrell Volunteer Fire	22,620	0.041%	3,058	4,950	-	300	8,308	14	2,135	46	2,195	2,965	(44)	2,921
1935634	Turtle Creek Volunteer Fire	180,025	0.324%	24,341	39,394	-	5,486	69,221	113	16,995	1,165	18,273	23,598	37,714	57,312
1937234	Tyrone Volunteer Fire	113,602	0.205%	15,360	24,859	-	1,388	41,607	71	10,724	9,035	19,830	14,891	(2,293)	12,598
1937224	Tyrone Volunteer Police	319	0.001%	43	70	-	455	568	-	30	10,462	10,492	42	(2,848)	(2,806)
1938034	Umpire Volunteer Fire	68,116	0.123%	9,210	14,906	-	6,623	30,739	43	6,430	1,061	7,534	8,929	819	9,748
1938634	Upper White Oak Lake Vfd Fire	52,717	0.095%	7,128	11,536	-	15,197	33,861	33	4,977	-	5,010	13,035	19,945	29,925
1939934	Valley Springs Volunteer Fire	90,481	0.163%	12,234	19,799	-	214	32,247	57	8,542	8,466	17,065	11,861	(11,103)	758
1941024	Van Buren Volunteer Police	54,165	0.098%	7,324	11,853	-	6,620	25,797	34	5,113	1,963	7,110	7,100	5,816	12,916
1942934	Vandervoort Rural Volunteer Fire	82,941	0.149%	11,214	18,510	-	1,098	30,462	52	7,830	773	8,655	10,872	(1,932)	8,940
1945434	Velvet Ridge Fire Protection District	113,101	0.204%	15,292	24,749	-	5,233	45,274	71	10,677	76	10,824	14,826	4,765	19,591
1952634	Vilonia Volunteer Fire	210,302	0.379%	28,435	46,019	-	19,556	94,010	132	19,853	-	19,985	27,567	10,380	37,947
1952624	Vilonia Volunteer Police	7,540	0.014%	1,019	1,650	-	100	2,769	5	712	608	1,325	988	(4,470)	(3,482)
1961534	Viola Volunteer Fire	67,168	0.121%	9,082	14,698	-	1,902	25,682	42	6,341	4,095	10,478	8,805	(4,998)	3,807
1982834	Wabbaseka Volunteer Fire	28,840	0.052%	3,899	6,311	-	2,814	13,024	18	2,723	5,879	8,620	3,780	(5,579)	(1,799)
1991734	Waldo Volunteer Fire	30,160	0.054%	4,078	6,600	-	5,652	16,330	19	2,847	551	3,417	3,954	(740)	3,214
1991724	Waldo Volunteer Police	15,272	0.027%	2,065	3,342	-	4,190	9,597	10	1,442	1,982	3,434	2,002	1,686	3,688
2002834	Waldron Volunteer Fire	110,897	0.218%	16,346	26,455	-	4,218	47,019	76	11,413	9,903	21,392	15,848	(3,580)	12,268
2011724	Walnut Ridge Volunteer Fire	90,044	0.162%	12,175	19,704	-	905	32,784	57	8,500	666	9,223	11,803	(3,286)	8,517
2011724	Walnut Ridge Volunteer Police	15,080	0.027%	2,039	3,300	-	5,339	9	1,424	4,317	5,750	1,977	(5,294)	(8,317)	(3,317)
2016834	Ward Volunteer Fire	150,045	0.270%	20,287	32,834	-	31,433	84,554	94	14,165	-	14,259	19,668	15,980	35,648
2016824	Ward Volunteer Police	7,540	0.014%	1,019	1,650	-	1,934	4,803	5	712	16,428	17,145	988	(6,627)	(5,639)
2021434	Warren Volunteer Fire	228,087	0.411%	30,839	49,911	-	6,705	87,455	143	21,532	2,629	24,304	29,898	(7,974)	21,924
2031134	Washington Volunteer Fire	90,481	0.163%	12,234	19,799	-	9,564	41,597	57	8,542	2,379	10,978	11,861	14,112	25,973
2034634	Water Valley Volunteer Fire	96,764	0.174%	13,083	21,174	-	412	34,669	61	9,135	2,441	11,637	12,884	(4,101)	8,783
2035434	Watson Chapel Volunteer Fire	100,098	0.180%	13,534	21,904	-	-	35,438	63	9,450	14,685	24,198	13,121	(32,971)	(19,850)
2036234	Wedington Volunteer Fire	205,339	0.370%	27,764	44,933	-	5,128	77,825	129	19,385	3,777	23,291	26,916	2,712	29,628
2041934	Weiner Volunteer Fire	98,522	0.177%	13,321	21,599	-	179	35,059	62	9,301	2,294	11,657	12,914	(1,832)	11,082
2041924	Weiner Volunteer Police	-	0.000%	-	-	-	36	36	-	-	1,215	1,215	-	(1,080)	(1,080)
2048634	Wescon Volunteer Fire	164,689	0.296%	22,267	36,038	-	4,019	62,324	103	15,547	6,368	22,018	21,588	(1,023)	20,565
2049434	Wesley Volunteer Fire	30,725	0.055%	4,154	6,723	-	953	11,830	19	2,901	12,731	15,651	4,027	(5,037)	(1,010)
2050834	West Fork Volunteer Fire	187,245	0.337%	25,317	40,974	-	3,804	70,095	118	17,677	29,643	47,438	24,545	(17,381)	7,164
2050824	West Fork Volunteer Police	59,692	0.107%	8,071	13,062	-	503	21,636	38	5,835	683	6,356	7,825	(1,902)	5,923
2060524	West Memphis Volunteer Police	76,721	0.138%	10,373	16,789	-	3,345	30,507	48	7,243	1,965	9,256	10,057	8,799	18,856
2065634	West Point Volunteer Fire	45,997	0.083%	6,219	10,065	-	955	17,239	29	4,342	92	4,463	6,029	(3,735)	2,294
2066434	West Pulaski Volunteer Fire	341,625	0.615%	46,191	74,756	-	15,113	136,060	215	32,250	14,035	46,500	44,781	(1,209)	43,572
2067234	Western Greene Co Fire	194,157	0.350%	26,252	42,486	-	8,293	77,031	122	18,329	6,277	24,728	25,451	1,207	26,658
2068034	Western Grove Volunteer Fire	136,414	0.246%	18,444	29,851	-	3,949	52,244	86	12,878	14,357	27,311	17,881	(2,271)	15,610
2070234	Wheatley Volunteer Fire	66,796	0.120%	9,031	14,617	-	2,491	26,139	42	6,306	572	6,920	8,756	153	8,909
2070224	Wheatley Volunteer Police	-	0.000%	-	-	-	-	-	-	-	-	-	-	-	-
2071034	Wheeler Volunteer Fire	151,238	0.272%	20,449	33,095	-	6,410	59,954	95	14,277	6,608	20,980	19,825	(736)	19,089
2079634	White Bluff-Rye Hill Volunteer Fire	114,166	0.206%	15,436	24,982	-	-	40,418	72	10,778	27,928	38,778	14,965	(17,812)	(2,847)

Volunteer Service

Schedule of Pension Amounts by Employer

as of December 31, 2022

Employer ID	Employer	Net Pension Liability	Employer Allocation Percentage	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense					
				Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	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	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts From Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
2081834	White Hall Volunteer Fire	\$ 106,690	0.192%	\$ 14,425	\$ 23,346	\$ -	\$ 2,108	\$ 39,879	\$ 67	\$ 10,072	\$ 5,203	\$ 15,342	\$ 13,985	\$ (7,193)	\$ 6,792
2081824	White Hall Volunteer Police	23,504	0.042%	5,178	5,143	-	2,435	10,756	15	2,219	17	2,251	3,081	5,382	5,463
2083434	Whitehouse Volunteer Fire	137,170	0.247%	18,547	30,016	-	5,644	54,207	86	12,949	927	19,962	17,981	1,906	19,387
2085034	Wickes Rvfd #2	67,861	0.122%	9,175	14,850	-	14,424	38,449	43	6,406	3,045	9,494	8,895	6,721	15,616
2088534	Williams Junction Volunteer Fire	60,321	0.109%	8,156	13,200	-	3,743	25,099	38	5,694	1,730	7,462	7,907	(211)	7,696
2090734	Wilmar Volunteer Fire	45,368	0.082%	6,134	9,938	-	106	16,168	29	4,283	4,099	8,411	5,947	(5,317)	630
2109834	Wilnot Volunteer Fire	52,088	0.094%	7,043	11,398	-	-	18,441	33	4,917	8,542	13,492	6,828	(6,000)	828
2109124	Wilson Police	820	0.001%	111	179	-	2,099	2,389	1	77	3,089	3,167	107	301	408
2109134	Wilson Volunteer Fire	82,749	0.149%	11,188	16,108	-	10,400	39,696	52	7,812	1,655	9,519	10,847	3,823	14,670
2110534	Wilson Volunteer Fire	72,576	0.133%	9,813	15,882	-	6,794	32,489	46	6,852	14,487	21,385	9,514	1,885	11,399
2111334	Winchester Volunteer Fire	59,628	0.107%	8,062	13,048	-	8,993	30,103	37	5,629	617	6,283	7,816	3,383	11,199
2102434	Woodlawn Volunteer Fire	149,108	0.268%	20,161	32,629	-	14,938	67,728	94	14,076	259	14,429	19,546	10,445	29,991
2115634	Wright-Pastoria Volunteer Fire	65,539	0.118%	8,861	14,342	-	-	23,203	41	6,187	2,424	8,652	8,591	(3,828)	4,763
2119934	Wynne Volunteer Fire	83,378	0.150%	11,273	18,245	-	274	29,792	52	7,871	6,048	13,971	10,929	(3,927)	7,002
2119924	Wynne Volunteer Police	2,013	0.004%	272	440	-	633	1,345	1	190	-	191	264	(899)	(635)
2129634	Y-City Volunteer Fire	82,313	0.148%	11,129	18,012	-	3,034	32,175	52	7,771	196	8,019	10,790	1,578	12,368
2129334	Yellville Volunteer Fire	97,829	0.176%	13,227	21,407	-	3,839	38,473	61	9,235	13,347	22,643	12,824	(5,743)	7,081
2141314	Zinc Volunteer Fire	75,337	0.136%	10,186	16,486	-	1,660	28,332	47	7,112	1,729	8,888	9,875	4,025	13,900
	TOTAL	\$ 55,847,130	100.00%	\$ 7,510,443	\$ 12,155,076	\$ -	\$ 2,980,581	\$ 22,648,100	\$ 34,903	\$ 5,243,811	\$ 3,185,267	\$ 8,463,981	\$ 7,281,277	\$ (253,617)	\$ 7,027,660



SECTION D

SCHEDULE OF DEFERRED RESOURCES BY EMPLOYER BY YEAR

Paid Service

Schedule of Deferred Resources by Employer by Year as of December 31, 2022

			Schedule of Deferred Inflows and Outflows					
Employer ID	Employer	Employer Allocation Percentage						Total
			2023	2024	2025	2026	Thereafter	
2163632	70 West Fire Protection District Fire	0.021%	\$ 50,694	\$ 38,160	\$ 19,125	\$ 25,779	\$ -	\$ 133,758
15032	Alexander Fire	0.090%	9,306	(5,377)	51,948	110,222	-	166,099
15022	Alexander Police	0.099%	85,823	49,417	68,741	121,530	-	325,511
24822	Altheimer Police	0.012%	63	4,262	8,124	14,386	-	26,835
20522	Altus Police	0.007%	(7,608)	(6,974)	2,565	8,440	-	(3,577)
30222	Amity Police	0.012%	1,420	3,898	8,131	14,903	-	28,352
41833	Arkadelphia Fire	0.132%	74,276	76,858	99,377	162,443	-	412,954
64733	Ash Flat Fire	0.041%	(2,059)	11,124	28,514	50,945	-	88,524
64722	Ash Flat Police	0.047%	42,928	41,236	36,700	57,323	-	178,187
60433	Ashdown Fire	0.009%	21,953	23,981	12,567	11,077	-	69,578
60422	Ashdown Police	0.130%	40,377	59,974	95,120	159,516	-	354,987
70122	Atkins Police	0.092%	(4,516)	26,902	61,888	112,519	-	196,793
80922	Augusta Police	0.067%	15,301	25,343	45,060	82,758	-	168,462
82522	Austin Police	0.037%	22,535	25,250	28,300	45,762	-	121,847
90622	Bald Knob Police	0.076%	29,505	36,949	54,527	93,467	-	214,448
100732	Barling Fire	0.063%	7,441	30,566	46,747	77,633	-	162,387
100722	Barling Police	0.113%	(10,428)	52,395	77,421	138,748	-	258,136
110433	Batesville Fire	0.140%	(12,059)	28,851	94,196	171,455	-	282,443
110422	Batesville Police	0.228%	28,976	87,132	157,317	280,571	-	553,996
112023	Bauxite Police	0.018%	18,460	17,912	17,874	21,870	-	76,116
120122	Bay Police	0.054%	31,617	43,751	44,667	66,866	-	186,901
128732	Beaver Lake Fire	0.129%	210,148	240,583	147,179	157,971	-	755,881
131732	Beebe Fire	0.035%	67,741	71,458	42,084	43,225	-	224,508
140636	Bella Vista Fire	1.019%	212,966	448,482	747,357	1,252,205	-	2,661,010
140626	Bella Vista Police	0.637%	106,666	236,482	451,144	782,376	-	1,576,668
150333	Benton Fire	1.005%	252,902	450,653	724,582	1,234,575	-	2,662,712
150322	Benton Police	0.993%	259,540	425,066	709,952	1,220,351	-	2,614,909
160033	Bentonville Fire	1.808%	863,901	909,092	1,325,941	2,222,001	-	5,320,935
160022	Bentonville Police	1.447%	591,186	912,683	1,115,970	1,778,539	-	4,398,378
170822	Berryville Police	0.182%	30,078	83,966	134,572	223,900	-	472,516
168633	Bethel Heights Fire	0.000%	-	-	-	-	-	-
168622	Bethel Heights Police	0.000%	(153,100)	(49,793)	-	-	-	(202,893)
175922	Black Rock Police	0.007%	992	2,075	4,943	9,168	-	17,178
179133	Blytheville Fire	0.287%	(49,434)	35,042	181,963	352,847	-	520,418
179122	Blytheville Police	0.379%	154,319	171,261	264,840	465,593	-	1,056,013
188022	Bono Police	0.046%	5,757	16,972	33,298	57,066	-	113,093
199622	Bradford Police	0.025%	4,582	13,421	18,814	30,803	-	67,620
200322	Bradley Police	0.007%	7,250	2,057	4,760	8,637	-	22,704
209733	Brinkley Fire	0.010%	(165)	2,880	6,772	12,275	-	21,762
209723	Brinkley Police	0.063%	(8,501)	22,975	45,281	77,999	-	137,754
212722	Brookland Police	0.098%	98,356	100,372	85,949	120,841	-	405,518
219433	Bryant Fire	0.620%	81,119	228,908	431,410	761,643	-	1,503,080
219422	Bryant Police	0.615%	190,904	333,916	470,358	755,884	-	1,751,062
224032	Buford Fire	0.011%	883	3,126	7,530	13,540	-	25,079
228332	Bull Shoals Fire	0.010%	4,367	4,540	6,727	12,483	-	28,117
228322	Bull Shoals Police	0.031%	13,412	10,164	17,789	38,046	-	79,411
258533	Cabot Fire	0.535%	59,297	198,510	377,303	657,490	-	1,292,600
258522	Cabot Police	0.614%	148,706	265,381	435,626	754,172	-	1,603,885
268233	Caddo Valley Fire	0.007%	855	2,029	4,552	8,258	-	15,694
268222	Caddo Valley Police	0.034%	7,197	14,179	24,529	41,505	-	87,410
277133	Camden Fire	0.340%	108,412	173,554	247,645	417,634	-	947,245
277123	Camden Police	0.201%	68,989	90,176	145,869	246,836	-	551,870
285222	Cammack Village Police	0.038%	33,441	39,379	35,156	46,544	-	154,520
288722	Caraway Police	0.027%	8,376	16,201	20,140	32,738	-	77,455



Paid Service

Schedule of Deferred Resources by Employer by Year as of December 31, 2022

Schedule of Deferred Inflows and Outflows								
Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows					Total
			2023	2024	2025	2026	Thereafter	
298422	Carlisle Police	0.048%	\$ 27,755	\$ 27,978	\$ 35,421	\$ 59,320	\$ -	\$ 150,474
309332	Cave City Fire	0.007%	2,359	3,120	4,896	8,545	-	18,920
309322	Cave City Police	0.053%	26,308	38,185	42,066	64,700	-	171,259
310722	Cave Springs Police	0.146%	125,273	102,192	112,141	179,966	-	519,572
318233	Centerton Fire	0.351%	284,218	233,754	259,583	431,636	-	1,209,191
318222	Centerton Police	0.315%	138,493	196,681	244,467	386,638	-	966,279
319022	Central City Police	0.002%	4,939	5,393	2,826	2,491	-	15,649
333632	Cherokee Village Fire	0.079%	(106,452)	(91,228)	17,604	97,459	-	(82,617)
333622	Cherokee Village Police	0.060%	(15,583)	796	38,148	73,888	-	97,249
334422	Cherry Valley Police	0.009%	(494)	2,299	6,154	11,169	-	19,128
348422	Clarendon Police	0.034%	3,975	16,686	24,836	42,324	-	87,821
357322	Clarksville Police	0.204%	(12,535)	87,236	152,095	251,051	-	477,847
368932	Clinton Fire	0.008%	2,000	3,442	5,524	9,367	-	20,333
368922	Clinton Police	0.065%	14,726	28,977	46,380	80,482	-	170,565
375122	Coal Hill Police	0.008%	6,206	8,099	6,916	9,429	-	30,650
377822	Concord Police	0.000%	(13,812)	(4,210)	(201)	-	-	(18,223)
378633	Conway Fire	1.538%	14,745	528,713	1,078,709	1,890,696	-	3,512,863
378622	Conway Police	1.760%	182,040	803,727	1,277,733	2,162,477	-	4,425,977
387522	Corning Police	0.054%	(3,344)	21,868	38,027	65,806	-	122,357
397222	Cotter Police	0.025%	13,536	14,052	18,496	30,728	-	76,812
406533	Cotton Plant Fire	0.006%	15,534	9,012	4,320	7,931	-	36,797
406522	Cotton Plant Police	0.008%	17,947	4,185	1,369	9,630	-	33,131
427833	Crossett Fire	0.250%	58,984	75,046	172,162	306,889	-	613,081
427822	Crossett Police	0.141%	(51,573)	2,486	88,752	173,310	-	212,975
455322	Dardanelle Police	0.155%	176,515	135,682	121,623	190,064	-	623,884
476633	De Queen Fire	0.048%	46,027	51,348	42,974	59,015	-	199,364
476622	De Queen Police	0.177%	63,470	75,609	119,724	217,014	-	475,817
466922	Decatur Police	0.093%	58,038	79,038	74,651	114,663	-	326,390
481222	Dermott Police	0.044%	(2,380)	19,797	30,359	53,656	-	101,432
485522	Des Arc Police	0.068%	11,177	28,735	51,219	83,371	-	174,502
486322	Devalls Bluff Police	0.006%	15,201	16,639	8,758	7,719	-	48,317
496022	Dewitt Police	0.081%	16,823	32,024	57,664	99,472	-	205,983
498722	Diamond City Police	0.014%	35,020	35,490	18,458	17,704	-	106,672
501022	Diaz Police	0.019%	1,037	9,373	14,364	23,518	-	48,292
502922	Dierks Police	0.040%	(7,973)	25,448	31,786	49,267	-	98,528
516922	Dover Police	0.060%	11,566	29,365	44,683	73,999	-	159,613
535522	Earle Police	0.021%	51,111	49,391	25,559	25,865	-	151,926
536322	East Camden Police	0.007%	1,454	2,956	5,049	8,743	-	18,202
546033	El Dorado Fire	0.549%	221,115	313,258	415,206	674,905	-	1,624,484
546023	El Dorado Police	0.448%	215,487	281,419	345,439	550,996	-	1,393,341
556832	Elkins Fire	0.018%	1,570	6,688	12,560	21,830	-	42,648
556822	Elkins Police	0.119%	101,595	70,408	87,721	145,677	-	405,401
561422	Elm Springs Police	0.061%	17,628	25,241	43,973	75,485	-	162,327
585133	Eureka Springs Fire	0.147%	58,447	78,306	109,433	180,273	-	426,459
585122	Eureka Springs Police	0.179%	93,562	138,773	143,395	219,671	-	595,401
587822	Evening Shade Police	0.005%	13,136	6,612	3,072	6,718	-	29,538
595922	Fairfield Bay Police	0.063%	2,007	22,674	42,539	77,467	-	144,687
604132	Farmington Fire	0.130%	110,775	129,016	118,095	159,980	-	517,866
604122	Farmington Police	0.233%	112,397	125,889	174,238	286,495	-	699,019
614937	Fayetteville Fire	2.439%	145,753	816,470	1,677,074	2,997,953	-	5,637,250
614927	Fayetteville Police	2.529%	748,900	1,337,624	1,896,047	3,107,888	-	7,090,459
630032	Flippin Fire	0.020%	20,118	14,706	16,451	23,994	-	75,269
630022	Flippin Police	0.064%	4,874	18,605	42,574	78,244	-	144,297
635122	Foreman Police	0.000%	(1)	(1)	(1)	-	-	(3)



Paid Service

Schedule of Deferred Resources by Employer by Year as of December 31, 2022

Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows					Total
			2023	2024	2025	2026	Thereafter	
644033	Forrest City Fire	0.281%	\$ 94,008	\$ 146,554	\$ 211,673	\$ 345,252	\$ -	\$ 797,487
644022	Forrest City Police	0.319%	49,175	153,162	247,568	392,595	-	842,500
654833	Fort Smith Fire	2.501%	215,511	936,611	1,786,746	3,073,174	-	6,012,042
654823	Fort Smith Police	1.753%	665,454	1,028,454	1,362,573	2,154,283	-	5,210,764
665322	Friendship Police	0.002%	1,052	909	1,626	2,950	-	6,537
693932	Gassville Fire	0.011%	6,967	5,863	8,361	13,986	-	35,177
693922	Gassville Police	0.044%	16,099	25,658	33,313	53,592	-	128,662
704832	Gentry Fire	0.009%	22,076	13,313	6,431	11,265	-	53,085
704822	Gentry Police	0.122%	108,342	91,963	93,954	150,317	-	444,576
713722	Gillett Police	0.008%	1,979	(514)	5,599	9,530	-	16,594
724222	Glenwood Police	0.037%	54,126	28,397	27,437	45,937	-	155,897
726922	Goshen Police	0.060%	44,893	43,134	47,316	74,130	-	209,473
733122	Gosnell Police	0.048%	(24,423)	974	31,071	59,343	-	66,965
739033	Gravel Ridge Fire Protection Dist.	0.025%	(1,827)	7,019	16,914	31,103	-	53,209
737432	Gravette Fire	0.068%	9,643	28,698	47,522	83,361	-	169,224
737422	Gravette Police	0.126%	16,601	34,575	81,233	154,684	-	287,093
743922	Green Forest Police	0.137%	14,883	41,831	96,880	168,743	-	322,337
744732	Greenbrier Fire	0.000%	52	-	-	-	-	52
744722	Greenbrier Police	0.099%	240,237	262,436	137,537	121,226	-	761,436
746322	Greenland Police	0.033%	(35,029)	(24,159)	12,571	40,895	-	(5,722)
747133	Greenwood Fire	0.019%	9,055	10,390	13,666	22,767	-	55,878
747122	Greenwood Police	0.258%	49,455	126,331	191,718	316,512	-	684,016
754422	Greers Ferry Police	0.036%	(783)	6,432	23,939	44,417	-	74,005
776522	Hackett Police	0.016%	18,040	23,903	16,712	19,150	-	77,805
804422	Hampton Police	0.027%	10,189	14,938	17,086	32,598	-	74,811
813322	Hardy Police	0.035%	(786)	16,751	27,313	42,666	-	85,944
823022	Harrisburg Police	0.059%	41,126	46,585	48,141	72,688	-	208,540
834633	Harrison Fire	0.398%	80,301	153,189	280,898	489,023	-	1,003,411
834622	Harrison Police	0.399%	(8,568)	130,426	274,447	490,015	-	886,320
843522	Hartford Police	0.009%	1,562	5,033	6,729	11,281	-	24,605
847832	Haskell Fire	0.005%	1,183	2,216	3,459	5,838	-	12,696
847822	Haskell Police	0.057%	(6,473)	(2,846)	33,195	70,280	-	94,156
862133	Heber Springs Fire	0.062%	85,937	62,075	48,788	75,599	-	272,399
862122	Heber Springs Police	0.177%	55,789	105,666	135,588	217,338	-	514,381
865622	Hector Police	0.008%	6,332	4,881	7,049	10,176	-	28,438
864833	Helena-West Helena Fire	0.260%	173,426	139,369	185,372	319,565	-	817,732
864823	Helena-West Helena Police	0.234%	211,459	197,989	177,948	287,746	-	875,142
866422	Hermitage Police	0.014%	5,989	11,055	12,282	17,623	-	46,949
885022	Highfill Police	0.047%	34,369	25,556	35,256	57,560	-	152,741
890732	Highland Fire	0.003%	(2,651)	(4,077)	525	4,221	-	(1,982)
890722	Highland Police	0.036%	26,160	31,079	29,373	43,767	-	130,379
900833	Holiday Island Fire	0.038%	29,783	32,312	30,762	46,610	-	139,467
892322	Holly Grove Police	0.006%	(1,563)	(3,426)	2,806	7,627	-	5,444
902433	Hope Fire	0.160%	(6,660)	60,054	111,368	196,350	-	361,112
911337	Hot Springs Fire	1.363%	558,605	730,901	1,023,279	1,675,452	-	3,988,237
911327	Hot Springs Police	1.741%	754,337	991,678	1,297,746	2,139,068	-	5,182,829
921032	Hot Springs Village Fire	0.296%	127,825	144,805	215,462	363,780	-	851,872
921022	Hot Springs Village Police	0.233%	75,792	120,424	178,883	286,691	-	661,790
932633	Hoxie Fire	0.000%	(14,399)	(10,621)	(1,820)	606	-	(26,234)
932622	Hoxie Police	0.032%	(4,020)	(4,291)	17,923	39,875	-	49,487
941522	Hughes Police	0.021%	5,474	9,057	15,423	25,456	-	55,410
951222	Humphrey Police	0.004%	(8,738)	(6,674)	620	5,325	-	(9,467)
971722	Huntington Police	0.002%	(13,081)	(7,992)	(575)	1,911	-	(19,737)
962833	Huntsville Fire	0.012%	28,903	31,575	16,549	14,585	-	91,612



Paid Service

Schedule of Deferred Resources by Employer by Year as of December 31, 2022

Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows					Total
			2023	2024	2025	2026	Thereafter	
962822	Huntsville Police	0.098%	\$ 40,909	\$ 58,747	\$ 73,988	\$ 120,875	\$ -	\$ 294,519
981422	Huttig Police	0.007%	(1,097)	1,838	4,924	8,934	-	14,599
1021933	Jacksonville Fire	0.904%	121,500	296,092	624,721	1,110,519	-	2,152,832
1021922	Jacksonville Police	0.692%	29,914	132,757	432,680	850,319	-	1,445,670
1031622	Jasper Police	0.016%	4,960	7,403	11,301	19,099	-	42,763
1039132	Johnson Area Fire Department	0.000%	(23,936)	1	(1)	-	-	(23,936)
1038332	Johnson Fire	0.065%	111,273	85,493	58,959	79,270	-	334,995
1038322	Johnson Police	0.111%	5,765	15,480	74,191	136,426	-	231,862
1050233	Jonesboro Fire	1.770%	118,488	659,547	1,252,466	2,175,603	-	4,206,104
1050223	Jonesboro Police	2.094%	178,590	828,192	1,519,154	2,573,113	-	5,099,049
1058822	Judsonia Police	0.049%	52,963	52,031	41,376	60,666	-	207,036
1061822	Junction City Police	0.003%	(15,840)	(11,713)	(976)	3,475	-	(25,054)
1080422	Kensett Police	0.042%	27,177	33,448	33,018	51,201	-	144,844
1083922	Kibler Police	0.017%	(2,909)	5,093	12,412	20,533	-	35,129
1100222	Lake City Police	0.044%	1,263	12,078	30,398	54,334	-	98,073
1103732	Lake Hamilton Fire	0.000%	(3,954)	-	1	-	-	(3,953)
1104032	Lake Hamilton Fire Protection District	0.005%	4,437	1,923	3,331	5,689	-	15,380
1120722	Lake Village Police	0.066%	(40,970)	(4,586)	42,757	80,887	-	78,088
1111823	Lakeview Police	0.018%	10,418	7,870	12,688	22,069	-	53,045
1086322	Lamar Police	0.028%	13,288	17,916	21,415	34,229	-	86,848
1130422	Lavaca Police	0.032%	4,920	15,601	23,990	39,067	-	83,578
1140122	Leachville Police	0.049%	23,065	31,102	37,090	59,669	-	150,926
1150922	Lepanto Police	0.018%	6,093	7,629	13,013	22,409	-	49,144
1152522	Lewisville Police	0.022%	9,657	16,966	20,640	27,595	-	74,858
1161432	Lincoln Fire	0.019%	24,909	26,260	18,454	23,450	-	93,073
1161422	Lincoln Police	0.113%	114,360	117,395	98,706	139,369	-	469,830
1157622	Little Flock Police	0.084%	13,564	33,896	61,481	103,632	-	212,573
1160633	Little Rock Fire	8.142%	(7,856)	2,337,910	5,470,552	10,006,185	-	17,806,791
1160623	Little Rock Police	9.537%	537,170	2,992,474	6,577,276	11,720,262	-	21,827,182
1180022	Lonoke Police	0.126%	71,278	71,077	90,977	155,381	-	388,713
10010	Lopfi Staff	0.199%	12,970	52,091	134,843	244,176	-	444,080
1190833	Lowell Fire	0.396%	77,188	160,550	283,768	486,772	-	1,008,278
1190822	Lowell Police	0.258%	161,204	173,513	197,925	317,051	-	849,693
1195922	Luxora Police	0.012%	8,631	4,376	7,993	14,508	-	35,508
1218133	Magnolia Fire	0.133%	18,189	54,250	95,448	163,286	-	331,173
1218122	Magnolia Police	0.253%	56,837	121,243	186,373	310,498	-	674,951
1229733	Malvern Fire	0.209%	(7,669)	63,436	144,063	256,657	-	456,487
1229722	Malvern Police	0.240%	23,360	84,852	171,188	294,477	-	573,877
1248332	Manila Fire	0.000%	(7,205)	73	295	350	-	(6,487)
1248322	Manila Police	0.056%	41,045	42,549	44,069	69,272	-	196,935
1258022	Mansfield Police	0.028%	3,513	11,892	19,503	34,549	-	69,457
1268832	Marianna Fire	0.020%	18,303	12,807	14,783	24,263	-	70,156
1268822	Marianna Police	0.104%	28,691	63,386	82,108	127,500	-	301,685
1278532	Marion Fire	0.038%	(14,109)	(7,999)	18,852	47,208	-	43,952
1278526	Marion Police	0.341%	118,973	212,104	269,434	418,895	-	1,019,406
1288222	Marked Tree Police	0.064%	30,315	43,297	49,738	78,918	-	202,268
1297122	Marmaduke Police	0.038%	(3,113)	7,969	25,424	46,397	-	76,677
1305622	Marshall Police	0.022%	(11,466)	5,784	15,962	27,107	-	37,387
1308022	Marvell Police	0.036%	2,892	24,458	32,790	44,806	-	104,946
1318833	Maumelle Fire	0.570%	58,782	185,720	383,997	700,761	-	1,329,260
1318823	Maumelle Police	0.513%	183,154	300,674	383,800	631,020	-	1,498,648
1324232	Mayflower Fire	0.012%	9,514	11,291	10,313	14,666	-	45,784
1324222	Mayflower Police	0.089%	33,218	64,456	70,603	108,875	-	277,152
1328522	Mccrory Police	0.048%	25,970	29,801	35,223	58,385	-	149,379

Paid Service

Schedule of Deferred Resources by Employer by Year as of December 31, 2022

Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows					Total
			2023	2024	2025	2026	Thereafter	
1338233	Mcgehee Fire	0.111%	\$ 26,406	\$ 36,874	\$ 75,956	\$ 136,127	\$ -	\$ 275,363
1338222	Mcgehee Police	0.089%	13,430	14,038	58,217	109,022	-	194,707
1358722	Mcrae Police	0.008%	(18,519)	2,186	5,543	9,796	-	(994)
1377333	Mena Fire	0.037%	10,711	14,917	25,335	45,284	-	96,247
1388922	Mineral Springs Police	0.028%	24,529	28,198	24,541	34,788	-	112,056
1398622	Monette Police	0.046%	12,410	19,851	32,554	56,435	-	121,250
1408733	Monticello Fire	0.115%	27,111	51,042	85,207	141,465	-	304,825
1418422	Montrose Police	0.000%	(3,012)	(1,295)	211	380	-	(3,716)
1421432	Morning Star Fpa	0.008%	5,678	6,464	6,407	9,685	-	28,234
1427332	Morrilton	0.011%	20,483	5,730	7,732	13,263	-	47,208
1438933	Mountain Home Fire	0.381%	46,827	176,869	281,985	467,815	-	973,496
1438922	Mountain Home Police	0.408%	149,910	229,233	310,511	501,444	-	1,191,098
1447822	Mountain Pine Police	0.029%	16,559	24,867	25,960	35,535	-	102,921
1452422	Mountain View Police	0.087%	2,254	42,831	59,901	106,598	-	211,584
1436222	Mountainburg Police	0.009%	(10,606)	5,929	7,316	11,044	-	13,683
1457522	Mulberry Police	0.027%	5,382	10,138	18,718	33,379	-	67,617
1467222	Murfreesboro Police	0.034%	20,637	24,720	25,936	42,092	-	113,385
1487733	Nashville Fire	0.012%	2,728	6,945	8,523	14,643	-	32,839
1506733	Newport Fire	0.216%	22,811	81,422	153,276	265,074	-	522,583
1506722	Newport Police	0.201%	80,487	116,568	151,687	247,381	-	596,123
1509133	Nob Hill Fire	0.015%	6,793	5,065	10,286	18,488	-	40,632
1536933	North Little Rock Fire	2.712%	196,373	847,084	1,910,390	3,333,129	-	6,286,976
1536923	North Little Rock Police	2.859%	831,166	1,366,924	2,127,899	3,513,086	-	7,839,075
1524532	Northeast Lakeside Association Fire	0.010%	23,170	13,952	6,736	11,824	-	55,682
1547433	Oak Grove Fire Protection Dist. #25	0.018%	(4,540)	5,116	13,264	22,558	-	36,398
1555522	Ola Police	0.026%	14,035	9,498	18,226	32,097	-	73,856
1566022	Oppelo Police	0.006%	(2,510)	3,223	3,907	7,182	-	11,802
1576833	Osceola Fire	0.210%	(3,812)	85,513	154,863	258,301	-	494,865
1576822	Osceola Police	0.292%	(61,507)	30,848	192,581	358,836	-	520,758
1585732	Ozark Fire	0.015%	(23,563)	(9,577)	8,781	18,383	-	(5,976)
1585722	Ozark Police	0.095%	23,191	43,814	70,569	116,836	-	254,410
1599722	Pangburn Police	0.014%	2,928	7,565	10,733	17,524	-	38,750
1616033	Paragould Fire	0.471%	128,143	199,431	342,539	578,941	-	1,249,054
1616022	Paragould Police	0.609%	96,478	296,350	464,581	748,224	-	1,605,633
1623322	Patterson Police	0.009%	17,255	9,348	6,415	10,602	-	43,620
1627632	Pea Ridge	0.160%	389,740	401,495	209,623	197,163	-	1,198,021
1627622	Pea Ridge Police	0.197%	45,477	88,154	145,084	242,713	-	521,428
1628422	Perla Police	0.002%	1,330	996	1,549	2,813	-	6,688
1631422	Perryville Police	0.055%	(859)	22,583	39,304	67,522	-	128,550
1646233	Pine Bluff Fire	1.319%	296,592	505,396	949,484	1,620,692	-	3,372,164
1646223	Pine Bluff Police	1.232%	80,364	424,734	900,452	1,514,099	-	2,919,649
1657822	Plainview Police	0.003%	4,186	1,074	1,919	3,483	-	10,662
1643822	Pleasant Plains Police	0.000%	1	-	-	-	-	1
1665933	Pocahontas Fire	0.069%	1,956	27,394	48,575	84,917	-	162,842
1665922	Pocahontas Police	0.173%	41,684	61,873	118,278	212,850	-	434,685
1671322	Portland Police	0.010%	5,087	5,476	7,126	11,899	-	29,588
1668322	Pottsville Police	0.068%	15,747	32,525	51,721	83,352	-	183,345
1675632	Prairie Grove Fire	0.068%	81,027	65,125	60,241	83,912	-	290,305
1675622	Prairie Grove Police	0.218%	132,952	154,794	170,898	267,949	-	726,593
1685333	Pulaski Co Fire	0.455%	193,696	254,107	346,677	559,584	-	1,354,064
1695022	Ravenden Police	0.009%	3,493	5,172	6,292	10,895	-	25,852
1704322	Rector Police	0.052%	29,416	52,581	47,161	64,487	-	193,645
1713222	Redfield Police	0.069%	33,031	36,488	49,589	84,941	-	204,049
1714022	Rison Police	0.038%	35,433	12,562	25,844	46,900	-	120,739



Paid Service

Schedule of Deferred Resources by Employer by Year as of December 31, 2022

Schedule of Deferred Inflows and Outflows									
Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows					Total	
			2023	2024	2025	2026	Thereafter		
1720522	Rockport Police	0.041%	\$ (34,042)	\$ 6,477	\$ 26,852	\$ 50,168	\$ -	\$ 49,455	
1724833	Rogers Fire	2.138%	415,373	846,836	1,532,494	2,628,060	-	5,422,763	
1724822	Rogers Police	1.662%	53,986	507,851	1,147,980	2,042,090	-	3,751,907	
1733733	Russellville Fire	0.750%	48,305	211,573	515,820	921,313	-	1,697,011	
1733722	Russellville Police	0.744%	229,476	428,390	569,506	914,038	-	2,141,410	
1753122	Salem Police	0.043%	18,173	15,650	29,227	52,988	-	116,038	
1749332	Sau Tech - Arkansas Fire Training Academy	0.007%	17,148	18,732	9,818	8,653	-	54,351	
1763933	Searcy Fire	0.593%	16,536	231,080	424,690	728,767	-	1,401,073	
1763922	Searcy Police	0.593%	143,818	268,573	426,072	728,925	-	1,567,388	
1765522	Shannon Hills Police	0.045%	3,571	31,666	33,401	55,269	-	123,907	
1774432	Sheridan Fire	0.000%	(215)	-	-	-	-	(215)	
1778722	Sherwood Police	1.028%	28,090	337,942	722,593	1,263,500	-	2,352,125	
1783333	Siloam Springs Fire	0.673%	21,597	227,987	474,321	826,889	-	1,550,794	
1783322	Siloam Springs Police	0.594%	274,678	355,328	457,070	729,602	-	1,816,678	
1793022	Smackover Police	0.092%	17,932	36,286	65,416	112,838	-	232,472	
1798126	Sparkman Police	0.007%	89	(1,252)	3,318	8,547	-	10,702	
1803133	Springdale Fire	2.567%	1,193,304	1,645,112	1,970,292	3,155,244	-	7,963,952	
1803122	Springdale Police	2.271%	138,297	772,312	1,566,970	2,791,525	-	5,269,104	
1813922	Stamps Police	0.022%	3,791	12,649	15,696	27,167	-	59,303	
1824422	Star City Police	0.055%	20,632	35,400	41,552	67,170	-	164,754	
1828722	Stephens Police	0.001%	(16,494)	(13,248)	(2,187)	876	-	(31,053)	
1843022	Strong Police	0.005%	1,211	2,923	3,890	6,167	-	14,191	
1854633	Stuttgart Fire	0.199%	103,939	108,542	145,981	244,922	-	603,384	
1854622	Stuttgart Police	0.297%	159,859	226,246	235,458	365,294	-	986,857	
1873222	Sulphur Police	0.029%	18,715	27,449	21,440	35,480	-	103,084	
1879122	Swifton Police	0.009%	(2,364)	4,719	5,737	10,776	-	18,868	
1892933	Texarkana Fire	0.899%	67,384	323,679	634,474	1,105,079	-	2,130,616	
1892923	Texarkana Police	1.081%	152,769	417,207	768,439	1,328,129	-	2,666,544	
1908932	Tontitown Fire	0.038%	47,090	50,498	37,622	46,490	-	181,700	
1908922	Tontitown Police	0.174%	189,462	176,635	146,700	213,813	-	726,610	
885032	Town Of Highfill Fire	0.006%	14,330	8,392	4,030	7,315	-	34,067	
1922433	Trumann Fire	0.064%	9,625	19,995	42,560	78,484	-	150,664	
1922422	Trumann Police	0.169%	(22,376)	35,181	112,395	208,303	-	333,503	
1931322	Tuckerman Police	0.044%	30,790	34,711	33,347	54,099	-	152,947	
1937222	Tyrnza Police	0.008%	(22,561)	(11,930)	3,938	9,396	-	(21,157)	
1941033	Van Buren Fire	0.660%	268,407	370,549	492,526	811,310	-	1,942,792	
1941022	Van Buren Police	0.542%	123,905	251,599	389,228	666,391	-	1,431,123	
1952632	Vilonia Fire	0.022%	6,909	9,379	14,912	27,177	-	58,377	
1952622	Vilonia Police	0.111%	9,123	46,856	75,453	136,046	-	267,478	
1991722	Waldo Police	0.003%	(4,949)	(3,764)	837	4,079	-	(3,797)	
2002822	Waldron Police	0.090%	(5,682)	10,998	56,335	110,684	-	172,335	
2011733	Walnut Ridge Fire	0.093%	77,045	86,481	77,605	114,563	-	355,694	
2011722	Walnut Ridge Police	0.080%	24,623	46,974	61,064	97,804	-	230,465	
2016832	Ward Fire	0.013%	6,988	6,182	9,756	16,481	-	39,407	
2016822	Ward Police	0.127%	95,614	103,803	101,198	155,704	-	456,319	
2021433	Warren Fire	0.040%	45,362	41,080	33,478	49,698	-	169,618	
2041922	Weiner Police	0.009%	(4,666)	(8,742)	1,995	10,554	-	(859)	
2050832	West Fork Fire	0.023%	3,206	8,884	16,452	28,791	-	57,333	
2050822	West Fork Police	0.063%	14,054	29,411	46,509	78,037	-	168,011	
2060533	West Memphis Fire	0.834%	242,951	349,254	595,650	1,025,147	-	2,213,002	
2060522	West Memphis Police	1.037%	(74,701)	339,101	766,349	1,274,949	-	2,305,698	
2070222	Wheatley Police	0.005%	(18,141)	(3,426)	2,424	6,331	-	(12,812)	
2081822	White Hall Police	0.202%	48,235	98,615	146,883	248,671	-	542,404	
2100822	Wilmot Police	0.011%	5,082	(4,537)	8,104	14,012	-	22,661	

Paid Service

Schedule of Deferred Resources by Employer by Year as of December 31, 2022

		Schedule of Deferred Inflows and Outflows						
Employer ID	Employer	Employer Allocation Percentage	2023	2024	2025	2026	Thereafter	Total
2109122	Wilson Police	0.012%	\$ (6,884)	\$ 1,556	\$ 7,489	\$ 14,730	\$ -	\$ 16,891
2119933	Wynne Fire	0.099%	10,960	32,916	70,120	122,087	-	236,083
2119922	Wynne Police	0.203%	65,062	73,847	139,490	249,985	-	528,384
TOTAL		100.000%	\$ 20,391,205	\$ 43,085,403	\$ 72,083,639	\$ 122,896,164	\$ -	\$ 258,456,411

Volunteer Service

Schedule of Deferred Resources by Employer by Year as of December 31, 2022

Schedule of Deferred Inflows and Outflows								
Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows					Total
			2023	2024	2025	2026	Thereafter	
2170034	101-Gamaliel Fpd #5	0.246%	\$ 2,549	\$ 8,570	\$ 8,865	\$ 13,932	\$ -	\$ 33,916
2163634	70 West Fire Protection District Fire	0.244%	36,215	38,303	9,512	13,824	-	97,854
15034	Alexander Volunteer Fire	0.039%	(72)	935	1,406	2,220	-	4,489
15024	Alexander Volunteer Police	0.045%	(8,156)	(10,366)	1,324	2,560	-	(14,638)
10634	Allison Sylamore Volunteer Fire	0.040%	(6,103)	(1,292)	1,406	2,278	-	(3,711)
11634	Alma Volunteer Fire	0.366%	7,944	15,457	13,259	20,729	-	57,389
19534	Alpena Volunteer Fire	0.156%	8,182	4,480	5,596	8,832	-	27,090
24834	Alzheimer Volunteer Fire	0.054%	2,720	6,190	2,069	3,072	-	14,051
24824	Alzheimer Volunteer Police	0.000%	(566)	-	(1)	-	-	(567)
20534	Altus Volunteer Fire	0.100%	(11,509)	(12,235)	3,205	5,658	-	(14,881)
20524	Altus Volunteer Police	0.000%	(36)	1	(1)	-	-	(36)
30234	Amity Volunteer Fire	0.217%	4,713	7,800	7,812	12,288	-	32,613
30224	Amity Volunteer Police	0.014%	295	489	488	768	-	2,040
31034	Antioch Volunteer Fire	0.163%	(574)	3,414	5,819	9,216	-	17,875
34534	Appleton Rural Volunteer Fire	0.220%	11,102	10,777	7,951	12,422	-	42,252
36134	Arch Street Fpd #16	0.168%	1,242	2,316	5,933	9,491	-	18,982
41834	Arkadelphia Volunteer Fire	0.149%	2,601	4,937	5,356	8,428	-	21,322
50734	Arkansas City Volunteer Fire	0.164%	6,147	1,780	5,777	9,273	-	22,977
64734	Ash Flat Volunteer Fire	0.187%	6,352	8,280	6,742	10,560	-	31,934
64724	Ash Flat Volunteer Police	0.069%	(1,030)	3,644	2,507	3,878	-	8,999
60434	Ashdown Volunteer Fire	0.297%	8,580	12,121	10,735	16,825	-	48,261
60424	Ashdown Volunteer Police	0.081%	1,577	4,117	2,936	4,563	-	13,193
70134	Atkins Volunteer Fire	0.315%	5,003	10,013	11,313	17,843	-	44,172
70124	Atkins Volunteer Police	0.054%	2,899	3,515	1,992	3,072	-	11,478
80924	Augusta Police	0.014%	2,007	2,187	531	768	-	5,493
80934	Augusta Volunteer Fire	0.164%	(11,842)	1,057	5,838	9,299	-	4,352
82534	Austin Volunteer Fire	0.240%	9,611	10,552	8,641	13,555	-	42,359
83334	Avoca Volunteer Fire	0.271%	7,447	2,753	9,575	15,360	-	35,135
90634	Bald Knob Volunteer Fire	0.298%	7,934	15,055	10,823	16,832	-	50,644
90624	Bald Knob Volunteer Police	0.000%	(32)	(7)	-	-	-	(39)
100734	Barling Volunteer Fire	0.230%	4,253	5,038	8,189	13,011	-	30,491
100724	Barling Volunteer Police	0.095%	(2,102)	3,455	3,437	5,356	-	10,146
107434	Barton-Lexa Fire Department, Inc.	0.598%	4,585	18,542	21,472	33,830	-	78,429
110434	Batesville Volunteer Fire	0.163%	3,172	3,308	5,769	9,203	-	21,452
110424	Batesville Volunteer Police	0.218%	5,382	7,763	7,840	12,332	-	33,317
112034	Bauxite Volunteer Fire	0.104%	(5,224)	(950)	3,638	5,875	-	3,339
112024	Bauxite Volunteer Police	0.039%	(1,137)	987	1,412	2,227	-	3,489
122834	Bay Village Volunteer Fire	0.027%	589	972	977	1,536	-	4,074
120134	Bay Volunteer Fire	0.244%	2,397	3,083	8,631	13,824	-	27,935
120124	Bay Volunteer Police	0.041%	(290)	1,202	1,465	2,304	-	4,681
405734	Bdr Fd#1	0.651%	8,522	19,365	23,321	36,819	-	88,027
130934	Bearden Volunteer Fire	0.122%	1,375	3,852	4,395	6,912	-	16,534
128734	Beaver Lake Volunteer Fire	0.332%	13,836	11,450	11,917	18,803	-	56,006
126034	Beaverfork Volunteer Fire	0.192%	7,178	7,302	6,903	10,848	-	32,231
134134	Bee Branch Volunteer Fire	0.136%	3,926	5,083	4,884	7,680	-	21,573
131734	Beebe Volunteer Fire	0.286%	1,651	8,117	10,244	16,172	-	36,184
140624	Bella Vista Police	0.013%	1,934	1,730	493	730	-	4,887
140634	Bella Vista Volunteer Fire	0.000%	-	-	-	-	-	-
139234	Belleville Volunteer Fire	0.151%	506	5,414	5,450	8,563	-	19,933
150324	Benton Volunteer Police	0.000%	(2,319)	(3,148)	(76)	-	-	(5,543)
160034	Bentonville Volunteer Fire	0.072%	6,632	7,690	2,725	4,083	-	21,130
160024	Bentonville Volunteer Police	0.028%	688	1,081	1,003	1,574	-	4,346
162734	Bergman Volunteer Fire Association	0.139%	8,024	10,279	5,134	7,872	-	31,309
170834	Berryville Volunteer Fire	0.218%	8,463	5,790	7,784	12,358	-	34,395



Volunteer Service

Schedule of Deferred Resources by Employer by Year as of December 31, 2022

Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows					Total
			2023	2024	2025	2026	Thereafter	
170824	Berryville Volunteer Police	0.014%	\$ 247	\$ (1,015)	\$ 444	\$ 768	\$ -	\$ 444
168634	Bethel Heights Volunteer Fire	0.000%	(20,563)	(3,209)	(1)	-	-	(23,773)
168624	Bethel Heights Volunteer Police	0.000%	(2,922)	(507)	1	-	-	(3,428)
169434	Bethesda Area Volunteer Fire	0.204%	4,992	7,567	7,325	11,520	-	31,404
172434	Big Creek Volunteer Fire	0.161%	2,173	3,792	5,757	9,132	-	20,854
164334	Bigelow Volunteer Fire	0.067%	(993)	580	2,359	3,782	-	5,728
171634	Bigger-Reyno Volunteer Fire	0.190%	671	6,640	6,856	10,778	-	24,945
173234	Biscoe Volunteer Fire	0.122%	6,207	3,153	4,336	6,886	-	20,582
174034	Bismarck Fire Pro Association	0.082%	(10,652)	(7,429)	2,732	4,665	-	(10,684)
175924	Black Rock Volunteer Police	0.001%	(1,542)	(28)	52	77	-	(1,441)
185634	Bonanza Volunteer Fire	0.285%	7,450	8,856	10,214	16,128	-	42,648
189934	Bono Fid Volunteer Fire	0.263%	(76)	3,461	9,312	14,874	-	27,571
188024	Bono Volunteer Police	0.027%	(553)	973	977	1,536	-	2,933
190234	Booneville Volunteer Fire	0.189%	8,109	7,227	6,813	10,720	-	32,869
194534	Boston Mountain Volunteer Fire	0.174%	(3,529)	14	6,084	9,830	-	12,399
199634	Bradford Volunteer Fire	0.202%	(1,445)	7,694	7,314	11,449	-	25,012
199624	Bradford Volunteer Police	0.026%	(1,729)	(1,017)	911	1,498	-	(337)
201134	Bradley County Rural Volunteer Fire	0.108%	(31)	3,677	3,894	6,124	-	13,664
200334	Bradley Volunteer Fire	0.109%	636	2,323	3,869	6,144	-	12,972
200324	Bradley Volunteer Police	0.000%	(4,046)	(3,138)	(77)	-	-	(7,261)
209734	Brinkley Volunteer Fire	0.136%	893	(2,721)	4,679	7,680	-	10,531
209724	Brinkley Volunteer Police	0.027%	589	972	977	1,536	-	4,074
206234	Brookland Fire Protection District	0.295%	(6,399)	275	10,388	16,717	-	20,981
212724	Brookland Volunteer Police	0.054%	3,990	2,366	1,933	3,041	-	11,330
217834	Bruno Fire Protection District	0.122%	(12,041)	949	4,355	6,912	-	175
219424	Bryant Volunteer Police	0.176%	13,352	9,030	6,381	9,971	-	38,734
222434	Buena Vista Volunteer Fire	0.054%	1,111	1,883	1,935	3,046	-	7,975
224034	Buford Volunteer Fire	0.125%	(10,117)	(5,181)	4,243	7,046	-	(4,009)
228334	Bull Shoals Volunteer Fire	0.270%	14,275	17,283	9,893	15,270	-	56,721
228324	Bull Shoals Volunteer Police	0.015%	(1,259)	422	534	832	-	529
235634	Burnt Ridge Volunteer Fire	0.136%	4,863	3,918	4,864	7,706	-	21,351
238034	Butterfield Volunteer Fire	0.359%	1,836	9,935	12,880	20,339	-	44,990
258534	Cabot Volunteer Fire	0.015%	(8,208)	(5,730)	388	852	-	(12,698)
268234	Caddo Valley Volunteer Fire	0.241%	9,947	13,154	8,795	13,658	-	45,554
268224	Caddo Valley Volunteer Police	0.122%	(2,094)	3,634	4,386	6,899	-	12,825
270434	Cairo Volunteer Fire	0.095%	2,006	1,719	3,376	5,376	-	12,477
269034	Caldwell Volunteer Fire	0.247%	8,954	18,385	9,121	13,971	-	50,431
273934	Calico Rock Volunteer Fire	0.085%	(8,556)	5,555	3,136	4,787	-	4,922
276334	Calion Volunteer Fire	0.190%	3,671	(1,620)	6,581	10,732	-	19,364
279834	Calvert Township Volunteer Fire	0.108%	(64)	2,106	3,832	6,093	-	11,967
277134	Camden Volunteer Fire	0.041%	(847)	(37)	1,430	2,304	-	2,850
285224	Cammack Village Volunteer Police	0.027%	(1,163)	720	977	1,536	-	2,070
284434	Camp Volunteer Fire	0.136%	1,797	4,584	4,886	7,686	-	18,953
286034	Cane Creek Volunteer Fire	0.151%	3,390	6,700	5,453	8,518	-	24,061
287934	Capps-Batavia Volunteer Fire	0.298%	9,691	12,234	10,763	16,864	-	49,552
288734	Caraway Volunteer Fire	0.300%	16,397	14,938	10,868	16,973	-	59,176
298434	Carlisle Volunteer Fire	0.257%	3,676	9,199	9,257	14,560	-	36,692
305034	Carthage Volunteer Fire	0.053%	2,700	3,295	1,939	2,995	-	10,929
308534	Cash Volunteer Fire	0.150%	15,255	7,201	5,413	8,505	-	36,374
309334	Cave City Volunteer Fire	0.286%	1,339	7,025	10,216	16,192	-	34,772
309324	Cave City Volunteer Police	0.109%	5,867	4,151	3,905	6,144	-	20,067
310734	Cave Springs Volunteer Fire	0.218%	(6,188)	999	7,705	12,345	-	14,861
310724	Cave Springs Volunteer Police	0.014%	(4,744)	(4,359)	389	801	-	(7,913)
316634	Center Grove Volunteer Fire	0.135%	424	3,777	4,843	7,629	-	16,673

Volunteer Service

Schedule of Deferred Resources by Employer by Year as of December 31, 2022

Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows					Total
			2023	2024	2025	2026	Thereafter	
315834	Center Volunteer Fire	0.081%	\$ (544)	\$ 1,277	\$ 2,889	\$ 4,608	\$ -	\$ 8,230
318234	Centerton Volunteer Fire	0.096%	(1,972)	2,865	3,437	5,408	-	9,738
318224	Centerton Volunteer Police	0.081%	2,220	2,837	2,916	4,588	-	12,561
319034	Central City Volunteer Fire	0.027%	32	722	977	1,536	-	3,267
319024	Central City Volunteer Police	0.014%	897	488	487	768	-	2,640
323934	Chambersville Volunteer Fire	0.054%	(2,301)	(1,274)	1,877	3,072	-	1,374
327134	Charleston Volunteer Fire	0.243%	9,060	10,321	8,785	13,766	-	41,932
330134	Charlotte Volunteer Fire	0.135%	3,449	6,122	4,887	7,629	-	22,087
333634	Cherokee Village Volunteer Fire	0.041%	2,454	1,440	1,465	2,304	-	7,663
333624	Cherokee Village Volunteer Police	0.091%	2,596	2,983	3,276	5,171	-	14,026
332834	Cherry Hill Volunteer Fire	0.165%	7,238	10,715	6,051	9,324	-	33,328
334434	Cherry Valley Volunteer Fire	0.068%	(2,052)	464	2,401	3,840	-	4,653
334424	Cherry Valley Volunteer Police	0.013%	766	378	463	730	-	2,337
336039	Chickalah Volunteer Fire	0.042%	6,167	6,762	1,630	2,360	-	16,919
338734	Chidester Volunteer Fire	0.175%	4,812	6,123	6,299	9,913	-	27,147
339534	Chimes Volunteer Fire	0.160%	828	3,802	5,710	9,056	-	19,396
341734	Choctaw Volunteer Fire	0.243%	5,056	13,084	8,873	13,766	-	40,779
344134	Cincinnati Volunteer Fire	0.162%	4,071	4,220	5,782	9,165	-	23,238
179134	Blytheville Volunteer Fire	0.000%	34	38	8	13	-	93
733124	Gosnell Volunteer Police	0.014%	2,006	2,201	530	768	-	5,505
921024	Hot Springs Village Volunteer Police	0.000%	34	38	8	13	-	93
1388924	Mineral Springs Volunteer Police	0.029%	4,348	4,766	1,151	1,664	-	11,929
1778724	Sherwood Volunteer Police	0.001%	118	128	29	44	-	319
1783324	Siloam Springs Volunteer Police	0.001%	118	128	29	44	-	319
348424	Clarendon Volunteer Police	0.014%	2,033	2,099	531	774	-	5,437
348434	Clarendon Volunteer Fire	0.187%	6,309	7,908	6,764	10,592	-	31,573
357334	Clarksville Volunteer Fire	0.325%	3,713	16,005	11,837	18,368	-	49,923
357324	Clarksville Volunteer Police	0.014%	2,012	2,128	528	768	-	5,436
368934	Clinton Volunteer Fire	0.273%	204	4,937	9,688	15,424	-	30,253
375134	Coal Hill Volunteer Fire	0.135%	2,879	4,792	4,865	7,654	-	20,190
375124	Coal Hill Volunteer Police	0.014%	294	486	489	768	-	2,037
371934	Collegeville Volunteer Fire	0.315%	4,179	9,514	11,294	17,811	-	42,798
374334	Colt Volunteer Fire	0.189%	8,650	6,432	6,807	10,720	-	32,609
380834	Compton Volunteer Fire Assoc	0.067%	(5,642)	203	2,383	3,814	-	758
383234	Conway County Volunteer Fire	2.096%	48,144	93,859	75,898	118,635	-	336,536
379434	Cooterneck Volunteer Fire	0.108%	(768)	3,523	3,879	6,106	-	12,740
386734	Cord Volunteer Fire	0.123%	(7,494)	3,689	4,421	6,950	-	7,566
387534	Corning Volunteer Fire	0.179%	(3,393)	4,601	6,405	10,125	-	17,738
397234	Cotter Volunteer Fire	0.176%	11,758	9,865	6,413	9,958	-	37,994
397224	Cotter Volunteer Police	0.000%	(1,742)	(251)	1	-	-	(1,992)
398034	Cotter/Gassville Rural Volunteer Fire	0.122%	2,789	1,456	4,293	6,886	-	15,424
406534	Cotton Plant Volunteer Fire	0.041%	(216)	1,214	1,465	2,304	-	4,767
406524	Cotton Plant Volunteer Police	0.000%	(27)	(1)	1	-	-	(27)
407334	Cottonwood Rural Fire Assoc	0.154%	(115)	5,592	5,548	8,704	-	19,729
408134	County Line Volunteer Fire Assoc	0.135%	(4,238)	3,761	4,864	7,654	-	12,041
411134	Cove Rural Volunteer Fire	0.120%	495	2,409	4,268	6,784	-	13,956
417034	Crawfordsville Volunteer Fire	0.149%	5,949	5,808	5,360	8,428	-	25,545
427834	Crossett Volunteer Fire	0.014%	(1,417)	242	487	768	-	80
427824	Crossett Volunteer Police	0.014%	(302)	487	489	768	-	1,442
425134	Crow Mountain Fire Protection District	0.354%	11,656	11,516	12,681	20,000	-	55,853
428634	Crystal Fire Protection District	0.219%	3,761	9,332	7,912	12,378	-	33,383
430834	Curtis Rural Volunteer Fire	0.048%	3,104	4,296	1,792	2,721	-	11,913
433234	Dalton Volunteer Fire	0.190%	4,126	6,811	6,837	10,752	-	28,526
434034	Damascus Volunteer Fire	0.094%	(950)	(15)	3,298	5,318	-	7,651



Volunteer Service

Schedule of Deferred Resources by Employer by Year as of December 31, 2022

Schedule of Deferred Inflows and Outflows								
Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows					Total
			2023	2024	2025	2026	Thereafter	
446434	Danville Volunteer Fire	0.283%	\$ 10,370	\$ 13,429	\$ 10,267	\$ 16,032	\$ -	\$ 50,098
455334	Dardanelle Volunteer Fire	0.204%	1,700	2,554	7,219	11,546	-	23,019
455324	Dardanelle Volunteer Police	0.027%	2,669	2,627	1,016	1,536	-	7,848
476634	De Queen Volunteer Fire	0.229%	206	3,131	8,098	12,941	-	24,376
463434	Deann Volunteer Fire	0.084%	982	1,658	2,987	4,749	-	10,376
466934	Decatur Volunteer Fire	0.166%	6,397	6,577	5,977	9,388	-	28,339
466924	Decatur Volunteer Police	0.108%	3,863	5,348	3,912	6,093	-	19,216
468534	Deer Volunteer Fire	0.134%	6,229	3,729	4,793	7,609	-	22,360
471534	Delaware Volunteer Fire	0.257%	7,049	12,151	9,316	14,528	-	43,044
481234	Dermott Volunteer Fire	0.217%	(132)	4,091	7,731	12,288	-	23,978
485534	Des Arc Volunteer Fire	0.242%	7,223	10,036	8,738	13,689	-	39,686
485524	Des Arc Volunteer Police	0.081%	1,769	2,919	2,931	4,608	-	12,227
487134	Desha Volunteer Fire	0.258%	13,666	13,058	9,359	14,592	-	50,675
486334	Devalis Bluff Volunteer Fire	0.189%	7,728	18,722	7,143	10,714	-	44,307
486324	Devalis Bluff Volunteer Police	0.000%	(565)	-	(1)	-	-	(566)
496034	Dewitt Volunteer Fire	0.297%	13,204	15,814	10,820	16,825	-	56,663
501034	Diaz Volunteer Fire	0.176%	2,627	6,222	6,318	9,939	-	25,106
501024	Diaz Volunteer Police	0.027%	(1,152)	721	976	1,536	-	2,081
502924	Dierks Volunteer Police	0.041%	254	1,198	1,466	2,304	-	5,222
503734	District 7 Crawford Co. Volunteer	0.139%	(1,191)	3,363	4,984	7,878	-	15,034
504534	Dodd Mountain Volunteer Fire	0.095%	(2,656)	2,900	3,418	5,376	-	9,038
516934	Dover Volunteer Fire	0.163%	2,075	2,853	5,771	9,209	-	19,908
516924	Dover Volunteer Police	0.014%	(1,493)	500	488	768	-	263
505334	Dumas Volunteer Fire	0.270%	9,403	10,257	9,720	15,283	-	44,663
526634	Dyess Volunteer Fire	0.097%	1,233	(2,033)	3,338	5,491	-	8,029
535534	Earle Volunteer Fire	0.274%	22,010	20,914	10,096	15,494	-	68,514
536334	East Camden Volunteer Fire	0.152%	2,439	7,212	5,518	8,602	-	23,771
537134	East End Fire Protection District	0.500%	10,716	6,175	17,715	28,301	-	62,907
539834	East Pulaski County Volunteer Fire	0.124%	8,456	6,749	4,488	6,989	-	26,682
546024	El Dorado Volunteer Police	0.000%	-	-	-	-	-	-
540134	Elaine Volunteer Fire	0.231%	7,223	9,950	8,342	13,056	-	38,571
556834	Elkins Volunteer Fire	0.299%	1,796	3,901	10,583	16,896	-	33,176
556824	Elkins Volunteer Police	0.041%	(163)	1,219	1,466	2,304	-	4,826
561424	Elm Springs Volunteer Police	0.147%	3,923	6,324	5,329	8,333	-	23,909
563034	Emmet Volunteer Fire	0.098%	712	2,216	3,477	5,517	-	11,922
564934	Emp Rural Fire Association	0.258%	9,597	11,384	9,317	14,592	-	44,890
565734	England Volunteer Fire	0.257%	4,623	7,127	9,203	14,541	-	35,494
573834	Etowah Volunteer Fire	0.135%	2,307	520	4,739	7,648	-	15,214
576234	Eudora Volunteer Fire	0.229%	8,468	15,290	8,436	12,966	-	45,160
585134	Eureka Springs Volunteer Fire	0.233%	543	7,831	8,380	13,171	-	29,925
585124	Eureka Springs Volunteer Police	0.120%	371	4,963	4,361	6,803	-	16,498
581934	Evansville Volunteer Fire	0.120%	1,762	4,061	4,321	6,803	-	16,947
587824	Evening Shade Police	0.041%	6,053	6,167	1,578	2,304	-	16,102
587834	Evening Shade Volunteer Fire	0.174%	8,996	10,568	6,356	9,830	-	35,750
592434	Faircrest Volunteer Fire	0.285%	10,294	10,462	10,255	16,128	-	47,139
595934	Fairfield Bay Volunteer Fire	0.432%	16,342	19,143	15,598	24,416	-	75,499
598334	Fairview Fire Protection District Volunteer Fire	0.136%	(532)	2,854	4,839	7,680	-	14,841
599134	Fairview Rural Fire District	0.111%	2,692	4,259	3,996	6,272	-	17,219
604134	Farmington Volunteer Fire	0.309%	7,336	14,498	11,218	17,485	-	50,537
604124	Farmington Volunteer Police	0.068%	380	(539)	2,364	3,840	-	6,045
620334	Fifty Six Volunteer Fire	0.081%	(604)	2,659	2,930	4,608	-	9,593
626234	Fire District #6 Crawford Co	0.057%	(331)	2,590	2,045	3,206	-	7,510
625434	Fisher Volunteer Fire	0.176%	1,518	5,809	6,347	9,984	-	23,658
630034	Flippin Volunteer Fire	0.150%	1,618	2,361	5,308	8,486	-	17,773



Volunteer Service Schedule of Deferred Resources by Employer by Year as of December 31, 2022

			Schedule of Deferred Inflows and Outflows					
Employer ID	Employer	Employer Allocation Percentage						Total
			2023	2024	2025	2026	Thereafter	
630024	Flippin Volunteer Police	0.014%	\$ (2,472)	\$ (2,529)	\$ 409	\$ 768	\$ -	\$ (3,824)
632734	Floral Volunteer Fire	0.108%	5,613	6,619	3,943	6,086	-	22,261
634334	Fordyce Volunteer Fire	0.162%	10,333	9,501	5,919	9,184	-	34,937
635134	Foreman Volunteer Fire	0.176%	2,671	5,946	6,332	9,964	-	24,913
644034	Forrest City Volunteer Fire	0.106%	5,508	5,265	3,829	5,978	-	20,580
644024	Forrest City Volunteer Police	0.067%	222	2,095	2,422	3,814	-	8,553
654824	Fort Smith Volunteer Police	0.107%	13,531	12,076	4,030	6,042	-	35,679
658034	Fountain Lake Volunteer Fire	0.209%	8,132	(3,124)	7,270	11,853	-	24,131
662934	Fox Volunteer Fire	0.175%	3,660	2,151	6,186	9,926	-	21,923
664534	Frenchport Volunteer Fire	0.285%	18,569	10,419	10,214	16,134	-	55,336
680734	Gallatin Volunteer Fire	0.230%	15,631	12,045	8,340	13,005	-	49,021
683134	Garland Volunteer Fire	0.081%	1,768	2,921	2,929	4,608	-	12,226
689034	Garnett Volunteer Fire	0.217%	5,753	7,669	7,788	12,250	-	33,460
693934	Gassville Volunteer Fire	0.189%	(653)	4,526	6,759	10,694	-	21,326
693924	Gassville Volunteer Police	0.041%	973	(1,490)	1,375	2,297	-	3,155
704834	Gentry Volunteer Fire	0.284%	4,931	7,694	10,142	16,077	-	38,844
704824	Gentry Volunteer Police	0.067%	3,890	973	2,379	3,808	-	11,050
713734	Gillett Volunteer Fire	0.110%	821	2,535	3,928	6,234	-	13,518
718834	Gillham Volunteer Fire	0.097%	(909)	(2,405)	3,341	5,504	-	5,531
724234	Glenwood Volunteer Fire	0.206%	3,138	7,199	7,415	11,674	-	29,426
724224	Glenwood Volunteer Police	0.095%	4,287	5,183	3,443	5,356	-	18,269
727734	Goshen Fire Dist Assoc	0.179%	1,162	5,465	6,402	10,125	-	23,154
726924	Goshen Volunteer Police	0.000%	(10,879)	(1,864)	(1)	-	-	(12,744)
733134	Gosnell Volunteer Fire	0.259%	1,685	11,467	9,378	14,630	-	37,160
736634	Gould Volunteer Fire	0.149%	(193)	2,072	5,290	8,448	-	15,617
735834	Grady Volunteer Fire	0.190%	609	6,569	6,836	10,752	-	24,766
739034	Gravel Ridge Fire Protection Dist.	0.177%	(8,786)	(2,450)	6,166	10,016	-	4,946
737434	Gravette Volunteer Fire	0.367%	9,438	23,702	13,471	20,749	-	67,360
737424	Gravette Volunteer Police	0.041%	3,782	4,574	1,548	2,317	-	12,221
741234	Grayson Fire Assoc	0.054%	581	1,947	1,953	3,072	-	7,553
743934	Green Forest Volunteer Fire	0.271%	7,769	6,577	9,674	15,347	-	39,367
743924	Green Forest Volunteer Police	0.012%	1,833	531	439	697	-	3,500
744734	Greenbrier Volunteer Fire	0.388%	19,870	21,415	14,126	21,939	-	77,350
746324	Greenland Volunteer Police	0.015%	562	780	559	870	-	2,771
749834	Greenwood Rural Volunteer Fire	0.174%	(8,491)	4,151	6,268	9,869	-	11,797
747134	Greenwood Volunteer Fire	0.000%	(19,059)	-	-	-	-	(19,059)
747139	Greenwood Volunteer Fire	0.511%	21,138	14,081	18,276	28,889	-	82,384
747124	Greenwood Volunteer Police	0.000%	-	-	-	-	-	-
754434	Greers Ferry Volunteer Fire	0.300%	3,220	8,891	10,745	16,960	-	39,816
763334	Grover Township Volunteer Fire	0.175%	(3,137)	(3,527)	6,062	9,920	-	9,318
773034	Grubbs Volunteer Fire	0.205%	(1,589)	(529)	7,178	11,603	-	16,663
770634	Gum Springs Volunteer Fire	0.150%	(4,162)	1,573	5,311	8,480	-	11,202
774934	Gurdon Volunteer Fire	0.181%	4,777	6,971	6,506	10,214	-	28,468
775734	Guy Community Volunteer Fire	0.120%	(4,026)	(2,824)	4,125	6,764	-	4,039
776534	Hackett Volunteer Fire	0.244%	1,255	6,948	8,753	13,824	-	30,780
776524	Hackett Volunteer Police	0.039%	4,053	4,532	1,496	2,233	-	12,314
784634	Hagarville Rfd #3	0.177%	1,531	6,108	6,356	9,997	-	23,992
788934	Halley Volunteer Fire	0.095%	(2,621)	2,640	3,418	5,376	-	8,813
793534	Hamburg Volunteer Fire	0.326%	8,171	10,112	11,679	18,425	-	48,387
804434	Hampton Volunteer Fire	0.204%	13,273	11,503	7,424	11,546	-	43,746
804424	Hampton Volunteer Police	0.000%	(51)	(9)	(1)	-	-	(61)
807934	Hand Cove Fire Prot District	0.285%	7,456	8,882	10,212	16,121	-	42,671
812534	Hardin Volunteer Fire	0.126%	11,213	7,581	4,573	7,110	-	30,477
813334	Hardy Volunteer Fire	0.247%	(751)	895	8,699	13,965	-	22,808



Volunteer Service

Schedule of Deferred Resources by Employer by Year as of December 31, 2022

		Schedule of Deferred Inflows and Outflows						
Employer ID	Employer	Employer Allocation Percentage						Total
			2023	2024	2025	2026	Thereafter	
813324	Hardy Volunteer Police	0.016%	\$ 1,254	\$ 1,172	\$ 590	\$ 916	\$ -	\$ 3,932
814134	Harmon Volunteer Fire	0.181%	5,059	7,060	6,524	10,240	-	28,883
816834	Harrell Volunteer Fire	0.271%	10,333	12,805	9,846	15,353	-	48,337
823034	Harrisburg Volunteer Fire	0.271%	15,595	15,000	9,857	15,328	-	55,780
823024	Harrisburg Volunteer Police	0.000%	-	-	-	-	-	-
834634	Harrison Volunteer Fire	0.040%	(998)	39	1,385	2,240	-	2,666
834624	Harrison Volunteer Police	0.081%	54	1,263	2,890	4,608	-	8,815
843534	Hartford Volunteer Fire	0.179%	(3,300)	10,057	6,570	10,131	-	23,458
843524	Hartford Volunteer Police	0.000%	(598)	-	1	-	-	(597)
847834	Haskell Volunteer Fire	0.201%	2,316	5,239	7,191	11,385	-	26,131
847824	Haskell Volunteer Police	0.041%	(863)	1,174	1,463	2,304	-	4,078
849434	Hatfield Volunteer Fire	0.204%	6,624	7,298	7,326	11,520	-	32,768
853234	Hazen Volunteer Fire	0.244%	4,713	8,799	8,771	13,792	-	36,075
862134	Heber Springs Volunteer Fire	0.311%	7,439	13,886	11,261	17,593	-	50,179
862124	Heber Springs Volunteer Police	0.000%	(32)	(7)	-	-	-	(39)
865624	Hector Volunteer Police	0.027%	(1,852)	1,855	1,019	1,536	-	2,558
864834	Helena-West Helena Volunteer Fire	0.174%	12,762	11,339	6,386	9,869	-	40,356
864824	Helena-West Helena Volunteer Police	0.014%	(8,473)	(4,603)	371	768	-	(11,937)
875334	Hensley Volunteer Fire	0.095%	(2,648)	1,461	3,352	5,350	-	7,515
866434	Hermitage Volunteer Fire	0.095%	(211)	1,779	3,378	5,376	-	10,322
866424	Hermitage Volunteer Police	0.040%	1,424	1,386	1,446	2,278	-	6,534
882634	Hickory Creek Volunteer Fire	0.081%	(560)	3,986	2,969	4,608	-	11,003
883434	Hickory Ridge Volunteer Fire	0.215%	4,419	7,383	7,732	12,173	-	31,707
884234	Higginson Volunteer Fire	0.000%	(6,726)	1	-	-	-	(6,725)
884239	Higginson Volunteer Fire	0.248%	15,264	13,788	9,055	14,043	-	52,150
884224	Higginson Volunteer Police	0.000%	(2,242)	1	(1)	-	-	(2,242)
884229	Higginson Volunteer Police	0.055%	1,294	1,662	1,963	3,085	-	8,004
885034	Highfill Volunteer Fire	0.299%	(2,072)	2,262	10,559	16,922	-	27,671
885024	Highfill Volunteer Police	0.094%	672	3,084	3,373	5,305	-	12,434
890734	Highland Volunteer Fire	0.136%	(1,140)	3,012	4,845	7,680	-	14,397
890724	Highland Volunteer Police	0.081%	4,047	3,161	2,931	4,608	-	14,747
887734	Highway 15 South Volunteer Fire	0.255%	6,473	14,662	9,312	14,413	-	44,860
889334	Highway 286 East Volunteer Fire	0.216%	3,883	6,265	7,714	12,211	-	30,073
991134	Highway 70 West Fpa	0.000%	(44,250)	(34,058)	(800)	-	-	(79,108)
954734	Highway 94 East Volunteer Fire	0.096%	(2,949)	1,545	3,434	5,453	-	7,483
886934	Hilltop Fire District# 51	0.216%	4,287	9,078	7,816	12,243	-	33,424
888534	Hilltop Volunteer Fire	0.190%	36	4,889	6,796	10,752	-	22,473
900834	Holiday Island Volunteer Fire	0.110%	(6,731)	(3,939)	3,757	6,208	-	(705)
891534	Holland Volunteer Fire	0.217%	5,324	9,231	7,850	12,294	-	34,699
893134	Hollis Volunteer Fire	0.188%	6,217	6,747	6,758	10,637	-	30,359
892334	Holly Grove Volunteer Fire	0.136%	1,213	4,633	4,887	7,686	-	18,419
892324	Holly Grove Volunteer Police	0.001%	(2,710)	(1,781)	1	64	-	(4,426)
901634	Hon Volunteer Fire	0.097%	2,896	5,160	3,539	5,491	-	17,086
902434	Hope Volunteer Fire	0.041%	883	1,461	1,466	2,304	-	6,114
903234	Hopewell Fire District	0.046%	1,653	2,301	1,668	2,598	-	8,220
906734	Horatio Volunteer Fire	0.271%	6,481	9,631	9,760	15,353	-	41,225
908334	Horseshoe Lake Volunteer Fire	0.176%	3,830	6,325	6,349	9,984	-	26,488
921034	Hot Springs Village Volunteer Fire	0.134%	(5,925)	4,248	4,812	7,578	-	10,713
932634	Hoxie Volunteer Fire	0.258%	7,814	16,712	9,489	14,605	-	48,620
932624	Hoxie Volunteer Police	0.041%	2,615	1,710	1,464	2,304	-	8,093
941534	Hughes Volunteer Fire	0.174%	6,169	9,521	6,348	9,869	-	31,907
941524	Hughes Volunteer Police	0.076%	9,520	11,721	2,954	4,301	-	28,496
951234	Humphrey Volunteer Fire	0.136%	2,872	2,884	4,840	7,680	-	18,276
951224	Humphrey Volunteer Police	0.001%	152	164	39	57	-	412



Volunteer Service

Schedule of Deferred Resources by Employer by Year as of December 31, 2022

Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows					
			2023	2024	2025	2026	Thereafter	Total
971734	Huntington Volunteer Fire	0.136%	\$ 5,333	\$ 5,481	\$ 4,911	\$ 7,718	\$ -	\$ 23,443
971724	Huntington Volunteer Police	0.001%	152	163	38	57	-	410
962834	Huntsville Volunteer Fire	0.220%	2,317	10,520	7,986	12,429	-	33,252
962824	Huntsville Volunteer Police	0.077%	(1,738)	357	2,728	4,371	-	5,718
981434	Huttig Volunteer Fire	0.161%	(2,890)	2,875	5,751	9,120	-	14,856
1001434	Imboden Volunteer Fire	0.178%	357	5,788	6,411	10,074	-	22,630
1003034	Inspiration Point Rural Fire Protection District	0.161%	756	1,666	5,701	9,101	-	17,224
1006534	Ione Community Fire	0.082%	669	2,958	2,940	4,621	-	11,188
1031634	Jasper Volunteer Fire	0.081%	(2,545)	346	2,855	4,557	-	5,213
1039134	Johnson Area Volunteer Fire	0.000%	(581)	(1)	-	-	-	(582)
1030834	Johnson County Rfd #1	0.054%	(8,129)	(413)	1,918	3,078	-	(3,546)
1032434	Johnson County Rfd #2	0.130%	6,134	7,564	4,742	7,353	-	25,793
1034034	Johnson County Rfd #4	0.137%	2,139	1,750	4,850	7,750	-	16,489
1035934	Johnson County Rfd #5	0.096%	(5,867)	(1,653)	3,333	5,427	-	1,240
1037534	Johnson County Rfd #7	0.136%	2,949	4,866	4,883	7,680	-	20,378
1041334	Johnson County Rfd #8	0.324%	12,144	14,780	11,747	18,355	-	57,026
1038334	Johnson Volunteer Fire	0.259%	8,570	17,001	9,509	14,630	-	49,710
1040534	Joiner Volunteer Fire	0.164%	2,490	5,534	5,914	9,293	-	23,231
1050224	Jonesboro Volunteer Police	0.014%	295	489	488	768	-	2,040
1052934	Joplin Volunteer Fire	0.217%	5,810	8,020	7,812	12,288	-	33,930
1058834	Judsonia Volunteer Fire	0.273%	15,933	13,865	9,896	15,437	-	55,131
1058824	Judsonia Volunteer Police	0.055%	5,154	1,370	1,923	3,085	-	11,532
1061834	Junction City Volunteer Fire	0.136%	(4,018)	3,861	4,882	7,680	-	12,405
1061824	Junction City Volunteer Police	0.000%	(1,712)	(1,713)	(43)	-	-	(3,468)
1070734	Keiser Volunteer Fire	0.231%	18,671	12,902	8,380	13,056	-	53,009
1080434	Kensett Volunteer Fire	0.109%	(8,372)	1,000	3,870	6,144	-	2,642
1080424	Kensett Volunteer Police	0.000%	(7,471)	(6,542)	(160)	-	-	(14,173)
1081234	Keo Volunteer Fire	0.107%	2,630	3,565	3,826	6,029	-	16,050
1085534	Knoxville Volunteer Fire	0.067%	(374)	2,070	2,416	3,802	-	7,914
1087134	Krooked Kreek Volunteer Fire	0.231%	(1,263)	4,841	8,214	13,043	-	24,835
1100234	Lake City Volunteer Fire	0.314%	12,803	16,436	11,426	17,772	-	58,437
1104034	Lake Hamilton Fire Protection District	0.285%	7,888	5,833	10,114	16,102	-	39,937
1103734	Lake Hamilton Volunteer Fire	0.000%	(680)	1	1	-	-	(678)
1106134	Lake Maumelle Area Rfd	0.380%	11,720	10,320	13,555	21,504	-	57,099
1108834	Lake Norrell Area Fire Protection District	0.137%	9,334	5,092	4,942	7,763	-	27,131
1120734	Lake Village Volunteer Fire	0.285%	7,948	10,220	10,255	16,128	-	44,551
1120724	Lake Village Volunteer Police	0.014%	2,005	732	489	768	-	3,994
1111824	Lakeview Volunteer Police	0.027%	(1,147)	(634)	938	1,536	-	693
1086334	Lamar Volunteer Fire	0.152%	(2,206)	2,306	5,396	8,595	-	14,091
1126634	Landis Volunteer Fire	0.259%	17,821	19,077	9,552	14,649	-	61,099
1130434	Lavaca Volunteer Fire	0.178%	4,086	3,897	6,347	10,099	-	24,429
1130424	Lavaca Volunteer Police	0.066%	2,303	5,074	2,437	3,718	-	13,532
1132034	Lawson-Urbana Volunteer Fire	0.149%	1,443	5,088	5,371	8,448	-	20,350
1133934	Lazy Acres Volunteer Fire	0.081%	1,768	2,918	2,930	4,608	-	12,224
1140134	Leachville Volunteer Fire	0.285%	8,949	11,826	10,272	16,102	-	47,149
1140124	Leachville Volunteer Police	0.027%	3,996	4,135	1,047	1,523	-	10,701
1143634	Lead Hill Volunteer Fire	0.164%	3,096	6,004	5,898	9,273	-	24,271
1150934	Lepanto Volunteer Fire	0.264%	2,460	6,853	9,422	14,918	-	33,653
1151734	Leslie Volunteer Fire	0.177%	6,249	6,478	6,360	10,010	-	29,097
1152534	Lewisville Volunteer Fire	0.283%	8,837	11,564	10,227	16,032	-	46,660
1153334	Liberty Volunteer Fire	0.190%	(8,529)	(6,845)	6,501	10,739	-	1,866
1161434	Lincoln Volunteer Fire	0.216%	5,371	14,659	7,959	12,211	-	40,200
1161424	Lincoln Volunteer Police	0.119%	7,594	3,949	4,288	6,758	-	22,589
1164934	Linwood-Moscow Volunteer Fire	0.201%	6,210	7,075	7,216	11,360	-	31,861



Volunteer Service

Schedule of Deferred Resources by Employer by Year as of December 31, 2022

Schedule of Deferred Inflows and Outflows								
Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows					Total
			2023	2024	2025	2026	Thereafter	
1157634	Little Flock Volunteer Fire	0.140%	\$ (1,265)	\$ 989	\$ 4,931	\$ 7,929	\$ -	\$ 12,584
1157624	Little Flock Volunteer Police	0.014%	(254)	(837)	482	819	-	210
1170334	Lockesburg Volunteer Fire	0.302%	10,959	11,976	10,888	17,107	-	50,930
1175434	London Rural Volunteer Fire	0.285%	7,734	7,614	10,160	16,108	-	41,616
1176234	Lone Rock Volunteer Fire	0.096%	(1,285)	1,635	3,422	5,440	-	9,212
1180034	Lonoke Volunteer Fire	0.298%	5,826	10,523	10,723	16,870	-	43,942
1185134	Louann Volunteer Fire	0.109%	(1,026)	679	3,839	6,163	-	9,655
1190834	Lowell Volunteer Fire	0.001%	(2,602)	(2,852)	(27)	77	-	(5,404)
1190824	Lowell Volunteer Police	0.067%	3,002	3,808	2,432	3,769	-	13,011
1195934	Luxora Volunteer Fire	0.149%	3,808	5,352	5,371	8,448	-	22,979
1199134	Lynne Volunteer Fire	0.162%	553	2,619	5,758	9,190	-	18,120
1209234	Magazine Volunteer Fire	0.041%	427	35	1,426	2,310	-	4,198
1214934	Magnet Cove Volunteer Fire	0.150%	9,035	5,037	5,382	8,467	-	27,921
1218134	Magnolia Volunteer Fire	0.136%	7,154	6,758	4,922	7,680	-	26,514
1218124	Magnolia Volunteer Police	0.150%	3,945	5,739	5,390	8,474	-	23,548
1229734	Malvern Volunteer Fire	0.042%	(8,815)	158	1,517	2,381	-	(4,759)
1239434	Mammoth Spring Volunteer Fire	0.191%	(1,306)	8,319	6,911	10,803	-	24,727
1248334	Manila Volunteer Fire	0.301%	6,033	2,292	10,581	17,011	-	35,917
1248324	Manila Volunteer Police	0.000%	-	-	-	-	-	-
1258034	Mansfield Volunteer Fire	0.120%	(662)	3,526	4,295	6,777	-	13,936
1258024	Mansfield Volunteer Police	0.000%	-	-	-	-	-	-
1263734	Marble Volunteer Fire	0.054%	(44)	1,947	1,954	3,072	-	6,929
1268834	Marianna Volunteer Fire	0.241%	9,420	8,877	8,670	13,658	-	40,625
1268824	Marianna Volunteer Police	0.000%	(16)	(1)	1	-	-	(16)
1278534	Marion Volunteer Fire	0.450%	12,452	15,238	16,172	25,478	-	69,340
1278524	Marion Volunteer Police	0.272%	24,309	26,267	10,186	15,386	-	76,148
1288234	Marked Tree Volunteer Fire	0.321%	7,968	13,674	11,627	18,182	-	51,451
1297134	Marmaduke Volunteer Fire	0.218%	805	3,037	7,714	12,326	-	23,882
1297124	Marmaduke Volunteer Police	0.067%	3,553	5,351	2,475	3,769	-	15,148
1305634	Marshall Volunteer Fire	0.162%	(5,783)	(2,871)	5,602	9,145	-	6,093
1305624	Marshall Volunteer Police	0.014%	(1,354)	(1,094)	466	794	-	(1,188)
1308034	Marvell Volunteer Fire	0.294%	9,766	13,132	10,628	16,614	-	50,140
1308024	Marvell Volunteer Police	0.026%	1,538	2,388	968	1,465	-	6,359
1318834	Maumelle Volunteer Fire	0.120%	(12)	2,463	4,274	6,790	-	13,515
1324234	Mayflower Volunteer Fire	0.197%	(1,750)	2,704	6,996	11,162	-	19,112
1324224	Mayflower Volunteer Police	0.000%	(9,574)	(13,124)	(336)	-	-	(23,034)
1326934	Maynard Volunteer Fire	0.153%	2,055	5,738	5,527	8,672	-	21,992
1328534	Mccrory Volunteer Fire	0.323%	7,206	12,630	11,650	18,272	-	49,758
1328524	Mccrory Volunteer Police	0.012%	93	267	435	691	-	1,486
1338234	Mcgehee Volunteer Fire	0.229%	(3,826)	(313)	8,039	12,972	-	16,872
1338224	Mcgehee Volunteer Police	0.000%	-	-	-	-	-	-
1347134	Mcneil Volunteer Fire	0.190%	9,338	10,372	6,920	10,758	-	37,388
1358734	Mcrae Volunteer Fire	0.095%	167	1,773	3,377	5,376	-	10,693
1368434	Melbourne Volunteer Fire	0.164%	(3,794)	2,224	5,819	9,273	-	13,522
1371434	Melrose Volunteer Fire	0.054%	(9,470)	393	1,955	3,072	-	(4,050)
1377334	Mena Volunteer Fire	0.284%	10,145	10,951	10,230	16,090	-	47,416
1384634	Midland Volunteer Fire	0.113%	(1,469)	(3,339)	3,866	6,368	-	5,426
1386234	Milo Volunteer Fire	0.230%	12,044	7,387	8,276	13,018	-	40,725
1388934	Mineral Springs Volunteer Fire	0.163%	(476)	2,485	5,778	9,216	-	17,003
1398634	Monette Volunteer Fire	0.301%	9,011	14,043	10,897	17,004	-	50,955
1408734	Monticello Volunteer Fire	0.111%	(5,292)	76	3,932	6,304	-	5,020
1418434	Montrose Volunteer Fire	0.081%	163	(31)	2,852	4,608	-	7,592
1421434	Morning Star Fpa	0.257%	6,255	12,098	9,329	14,560	-	42,242
1422234	Morning Star Volunteer Fire	0.121%	4,762	5,632	4,369	6,822	-	21,585

Volunteer Service

Schedule of Deferred Resources by Employer by Year as of December 31, 2022

Schedule of Deferred Inflows and Outflows								
Employer ID	Employer	Employer Allocation Percentage						Total
			2023	2024	2025	2026	Thereafter	
1425734	Moro Volunteer Fire	0.068%	\$ 1,471	\$ 2,434	\$ 2,441	\$ 3,840	\$ -	\$ 10,186
1427334	Morrilton Volunteer Fire	0.365%	4,363	10,572	13,066	20,640	-	48,641
1428134	Morrison Volunteer Fire	0.173%	5,668	4,466	6,211	9,785	-	26,130
1430334	Morrow Volunteer Fire	0.189%	3,988	5,094	6,771	10,714	-	26,567
1433834	Mount Holly Volunteer Fire	0.231%	4,953	8,018	8,301	13,056	-	34,328
1448634	Mount Ida Volunteer Fire	0.246%	2,677	8,566	8,860	13,926	-	34,029
1438934	Mountain Home Volunteer Fire	0.149%	4,959	5,541	5,369	8,448	-	24,317
1438924	Mountain Home Volunteer Police	0.083%	2,514	4,676	3,047	4,716	-	14,953
1447824	Mountain Pine Volunteer Police	0.053%	2,667	1,919	1,887	2,977	-	9,450
1452434	Mountain View Volunteer Fire	0.366%	6,720	12,853	13,159	20,698	-	53,430
1452424	Mountain View Volunteer Police	0.014%	(2,697)	1,541	525	768	-	137
1436234	Mountainburg Volunteer Fire	0.457%	21,228	28,401	16,730	25,869	-	92,228
1436224	Mountainburg Volunteer Police	0.013%	(4,990)	(2,725)	396	742	-	(6,577)
1449434	Mt Judea Area Volunteer Fire	0.326%	6,508	10,036	11,678	18,432	-	46,654
1457524	Mulberry Police	0.027%	4,019	4,327	1,059	1,536	-	10,941
1457534	Mulberry Volunteer Fire	0.289%	(199)	1,454	10,182	16,377	-	27,814
1467234	Murfreesboro Volunteer Fire	0.177%	4,345	6,579	6,353	9,990	-	27,267
1487734	Nashville Volunteer Fire	0.312%	11,192	13,054	11,257	17,644	-	53,147
1490734	Natural Dam Volunteer Fire	0.054%	1,063	1,904	1,947	3,065	-	7,979
1493134	New Blaine Rural Volunteer Fire	0.164%	(4,519)	656	5,777	9,280	-	11,194
1497434	Newark Volunteer Fire	0.246%	7,126	10,607	8,883	13,901	-	40,517
1499034	Newcastle Rural Volunteer Fire	0.012%	1,757	1,926	465	673	-	4,821
1506734	Newport Volunteer Fire	0.136%	3,504	5,154	4,881	7,673	-	21,212
1506724	Newport Volunteer Police	0.025%	2,037	2,369	949	1,434	-	6,789
1508334	Nimrod/Aplin Volunteer Fire	0.136%	4,729	5,125	4,884	7,680	-	22,418
1509134	Nob Hill Volunteer Fire	0.324%	10,023	11,177	11,665	18,355	-	51,220
1516429	Norfolk Volunteer Police	0.018%	394	652	655	1,028	-	2,729
1515634	Norman Volunteer Fire	0.149%	8,618	6,142	5,372	8,448	-	28,580
1517234	Norphlet Volunteer Fire	0.205%	2,975	4,536	7,299	11,597	-	26,407
1517224	Norphlet Volunteer Police	0.014%	(1,427)	240	487	768	-	68
1525334	North Crossett Volunteer Fire	0.176%	(2,102)	4,101	6,295	9,964	-	18,258
1540734	North Pulaski Fpd	0.332%	(7,230)	10,296	11,936	18,758	-	33,760
1522934	Northeast Benton Co.	0.556%	4,406	14,853	19,927	31,475	-	70,661
1528834	Northeast Greene County Fire District	0.216%	1,690	5,034	7,685	12,217	-	26,626
1524534	Northeast Lakeside Volunteer Fire	0.124%	(6,010)	439	4,388	7,027	-	5,844
1526134	Northeast Saline County Fire	0.175%	14,569	14,710	6,515	9,920	-	45,714
1531834	Northside Volunteer Fire	0.095%	(1,416)	(29)	3,320	5,356	-	7,231
1529634	Northside Volunteer Fire	0.213%	(7,088)	(1,546)	7,447	12,045	-	10,858
1547434	Oak Grove Fire Protection Dist. #25	0.192%	4,296	7,057	6,894	10,835	-	29,082
1546634	Oak Grove Volunteer Fire	0.111%	3,318	6,750	4,076	6,285	-	20,429
1520234	Oil Trough Volunteer Fire	0.190%	1,024	6,528	6,831	10,745	-	25,128
1555534	Ola Volunteer Fire	0.150%	3,411	5,537	5,415	8,512	-	22,875
1555524	Ola Volunteer Police	0.029%	1,451	2,469	1,078	1,633	-	6,631
1566034	Oppelo Volunteer Fire	0.203%	3,203	5,880	7,244	11,469	-	27,796
1566024	Oppelo Volunteer Police	0.015%	1,072	689	537	838	-	3,136
1576834	Osceola Volunteer Fire	0.136%	11,650	10,266	4,996	7,667	-	34,579
1576824	Osceola Volunteer Police	0.067%	(366)	2,058	2,412	3,795	-	7,899
1579234	Ouachita Co Fd #1	0.109%	(6,216)	(1,400)	3,782	6,144	-	2,310
1580634	Ouachita Volunteer Fire	0.012%	1,840	2,016	487	704	-	5,047
1582234	Oxley Volunteer Fire	0.054%	(5,790)	(503)	1,913	3,072	-	(1,308)
1585734	Ozark Volunteer Fire	0.269%	11,199	12,867	9,750	15,219	-	49,035
1585724	Ozark Volunteer Police	0.065%	(1,153)	(1,075)	2,248	3,674	-	3,694
1599734	Pangburn Volunteer Fire	0.409%	16,580	17,010	14,778	23,168	-	71,536
1599724	Pangburn Volunteer Police	0.000%	(1,791)	(263)	1	-	-	(2,053)

Volunteer Service

Schedule of Deferred Resources by Employer by Year as of December 31, 2022

Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows					Total
			2023	2024	2025	2026	Thereafter	
1616034	Paragould Volunteer Fire	0.162%	\$ 8,478	\$ 9,233	\$ 5,894	\$ 9,145	\$ -	\$ 32,750
1616024	Paragould Volunteer Police	0.094%	800	3,063	3,397	5,344	-	12,604
1624134	Paris Volunteer Fire	0.217%	2,918	7,494	7,809	12,281	-	30,502
1626834	Parkin Volunteer Fire	0.122%	(3,554)	(791)	4,275	6,912	-	6,842
1617934	Parks Volunteer Fire	0.000%	-	-	-	-	-	-
1619534	Parthenon Volunteer Fire	0.202%	15,809	12,766	7,368	11,418	-	47,361
1623334	Patterson Volunteer Fire	0.123%	(3,581)	(815)	4,309	6,969	-	6,882
1623324	Patterson Volunteer Police	0.027%	695	922	987	1,556	-	4,160
1627634	Pea Ridge Volunteer Fire	0.371%	(13,109)	(20,875)	12,475	21,005	-	(504)
1627624	Pea Ridge Volunteer Police	0.028%	1,233	3,853	1,083	1,574	-	7,743
1629234	Peel Volunteer Fire & Rescue	0.204%	4,957	5,974	7,290	11,526	-	29,747
1631434	Perryville Volunteer Fire	0.149%	2,026	3,838	5,301	8,403	-	19,568
1633034	Philadelphia Volunteer Fire	0.124%	(7,536)	(664)	4,352	7,020	-	3,172
1635734	Piggott Volunteer Fire	0.274%	2,848	5,425	9,737	15,494	-	33,504
1646224	Pine Bluff Volunteer Police	0.059%	(1,759)	2,119	2,121	3,315	-	5,796
1648934	Pine Ridge Volunteer Fire	0.068%	1,470	2,432	2,443	3,840	-	10,185
1649734	Pine Village Volunteer Fire	0.163%	3,998	2,842	5,786	9,222	-	21,848
1651934	Pineville Volunteer Fire	0.217%	(13,567)	(2,270)	7,597	12,275	-	4,035
1652734	Piney Point Volunteer Fire	0.246%	14,326	7,059	8,766	13,907	-	44,058
1657834	Plainview Volunteer Fire	0.256%	6,099	7,730	9,164	14,483	-	37,476
1644634	Pleasant Plains Volunteer Fire	0.231%	2,630	6,377	8,264	13,056	-	30,327
1655134	Plumerville Volunteer Fire	0.216%	10,318	12,697	7,895	12,224	-	43,134
1665934	Pocahontas Volunteer Fire	0.244%	7,602	8,957	8,777	13,804	-	39,140
1665924	Pocahontas Volunteer Police	0.058%	(2,241)	(3,807)	1,924	3,264	-	(860)
1667534	Ponca Volunteer Fire	0.109%	3,073	4,040	3,940	6,195	-	17,248
1671334	Portland Volunteer Fire	0.067%	1,339	2,287	2,407	3,789	-	9,822
1668334	Pottsville Volunteer Fire	0.314%	14,689	13,797	11,348	17,779	-	57,613
1668324	Pottsville Volunteer Police	0.128%	13,547	6,663	4,607	7,225	-	32,042
1675634	Prairie Grove Volunteer Fire	0.242%	(5,868)	(3,368)	8,408	13,689	-	12,861
1675624	Prairie Grove Volunteer Police	0.068%	5,057	2,958	2,443	3,840	-	14,298
1679934	Prescott Volunteer Fire	0.095%	(4,798)	(3,280)	3,256	5,376	-	554
1685334	Pulaski Co Volunteer Fire	0.066%	(6,564)	1,390	2,376	3,744	-	946
1691834	Pyatt Rural Fire & Def Assoc	0.160%	220	3,558	5,718	9,068	-	18,564
1692634	Quail Creek Volunteer Fire	0.029%	(5,391)	(5,781)	865	1,613	-	(8,694)
1693434	Quitman Volunteer Fire	0.216%	12,436	13,595	7,951	12,217	-	46,199
1695034	Ravenden Volunteer Fire	0.163%	3,045	2,471	5,777	9,216	-	20,509
1704334	Rector Volunteer Fire	0.244%	(3,259)	7,302	8,790	13,830	-	26,663
1704324	Rector Volunteer Police	0.039%	1,879	2,201	1,435	2,233	-	7,748
1713234	Redfield Volunteer Fire	0.365%	6,117	20,553	13,373	20,665	-	60,708
1713224	Redfield Volunteer Police	0.027%	591	936	976	1,536	-	4,039
1715934	Richwood Volunteer Fire	0.068%	(851)	806	2,401	3,840	-	6,196
1714034	Rison Volunteer Fire	0.244%	6,301	10,032	8,826	13,824	-	38,983
1716734	Riverdale Volunteer Fire	0.054%	(1,733)	1,698	1,953	3,072	-	4,990
1721334	Rockport Volunteer Fire	0.158%	1,634	3,424	5,643	8,960	-	19,661
1722134	Rocky Branch Volunteer Fire	0.020%	2,958	3,244	784	1,132	-	8,118
1724824	Rogers Volunteer Police	0.000%	(581)	(1)	(1)	-	-	(583)
1726434	Rondo Volunteer Fire	0.026%	348	771	928	1,465	-	3,512
1729934	Rose Bud Volunteer Fire	0.204%	(5,963)	(1,356)	7,120	11,520	-	11,321
1730234	Ross Van Ness - Wellford Volunteer Fire	0.231%	5,439	12,559	8,420	13,056	-	39,474
1727234	Round Mountain Volunteer Fire	0.258%	(65)	8,417	9,291	14,611	-	32,254
1731034	Ruddell Hill Volunteer Fire	0.098%	229	2,199	3,484	5,530	-	11,442
1728034	Rudd'S Crossing Volunteer Fire	0.095%	(3,301)	1,264	3,380	5,376	-	6,719
1732034	Runyan Acres Volunteer Fire Department Fire	0.109%	17,065	4,748	3,875	6,157	-	31,845
1732934	Russell Volunteer Fire	0.136%	2,322	4,849	4,879	7,673	-	19,723

Volunteer Service

Schedule of Deferred Resources by Employer by Year as of December 31, 2022

Schedule of Deferred Inflows and Outflows								
Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows					Total
			2023	2024	2025	2026	Thereafter	
1753134	Salem Volunteer Fire	0.286%	\$ 2,896	\$ 8,491	\$ 10,266	\$ 16,205	\$ -	\$ 37,858
1755834	Salem-Saline County Volunteer	0.404%	10,740	14,500	14,531	22,861	-	62,632
1757434	Saratoga Volunteer Fire	0.027%	590	973	978	1,536	-	4,077
1758234	Sardis Fire Protection District	0.258%	13,009	21,587	9,611	14,611	-	58,818
1760434	Scotland Area Fire & Emergency	0.271%	8,853	19,923	10,049	15,360	-	54,185
1761234	Scott Volunteer Fire	0.069%	(5,254)	(7,138)	2,242	3,917	-	(6,233)
1762034	Scranton Rural Volunteer Fire	0.194%	(449)	3,860	6,920	10,995	-	21,326
1797334	Se Jefferson Co Volunteer Fire	0.136%	4,729	5,223	4,911	7,718	-	22,581
1763934	Searcy Volunteer Fire	0.027%	589	972	977	1,536	-	4,074
1763924	Searcy Volunteer Police	0.137%	7,092	9,816	5,040	7,737	-	29,685
1764734	Sedgwick Fire Improvement Dist	0.070%	(1,810)	777	2,479	3,955	-	5,401
1769834	Shady Grove Fire & Rescue	0.109%	616	3,642	3,907	6,144	-	14,309
1766334	Shannon Hills Volunteer Fire	0.111%	(6,710)	1,559	3,950	6,265	-	5,064
1765524	Shannon Hills Volunteer Police	0.057%	902	2,314	2,043	3,200	-	8,459
1767134	Shaw Volunteer Fire Protection	0.178%	1,635	6,246	6,393	10,048	-	24,322
1774434	Sheridan Volunteer Fire	0.393%	7,910	15,081	14,166	22,246	-	59,403
1783334	Siloam Springs Volunteer Fire	0.044%	(486)	140	1,533	2,470	-	3,657
1788434	Sixth District Volunteer Fire	0.257%	4,193	9,547	9,233	14,528	-	37,501
1793034	Smackover Volunteer Fire	0.244%	3,076	8,275	8,790	13,824	-	33,965
1793024	Smackover Volunteer Police	0.000%	(1,763)	(256)	1	-	-	(2,018)
1792234	Smyrna Volunteer Fire	0.070%	(2,309)	3,285	2,558	3,955	-	7,489
1794934	Snowball Volunteer Fire	0.189%	6,302	5,481	6,763	10,707	-	29,253
1795734	South Carroll Co Fire Assoc	0.205%	2,893	5,789	7,331	11,590	-	27,603
1802334	South Greene County Volunteer Fire	0.216%	7,435	9,810	7,820	12,237	-	37,302
1800734	South Mountain Volunteer Fire	0.068%	(5,414)	1,448	2,443	3,840	-	2,317
1796534	Southbend Volunteer Fire	0.255%	(4,206)	(2,415)	8,867	14,406	-	16,652
1805834	Southridge Volunteer Fire	0.231%	3,106	9,345	8,340	13,056	-	33,847
1801534	Southside Volunteer Fire	0.316%	2,357	4,251	11,196	17,900	-	35,704
1798134	Sparkman Volunteer Fire	0.140%	1,810	5,596	5,060	7,936	-	20,402
1798124	Sparkman Volunteer Police	0.027%	(1,211)	704	978	1,536	-	2,007
1833334	St. Francis Volunteer Fire	0.054%	44	1,698	1,955	3,072	-	6,769
1813934	Stamps Volunteer Fire	0.231%	(1,757)	1,498	8,133	13,043	-	20,917
1824434	Star City Volunteer Fire	0.246%	4,882	10,480	8,899	13,920	-	38,181
1824424	Star City Volunteer Police	0.000%	(1,715)	(1,665)	(41)	-	-	(3,421)
1828734	Stephens Volunteer Fire	0.149%	(230)	3,405	5,327	8,441	-	16,943
1837634	Strawberry Volunteer Fire	0.153%	197	4,273	5,475	8,659	-	18,604
1839234	Strickler Volunteer Fire	0.110%	2,523	4,075	3,952	6,208	-	16,758
1843034	Strong Volunteer Fire	0.190%	(4,632)	5,544	6,837	10,752	-	18,501
1854624	Stuttgart Police	0.094%	13,901	14,692	3,649	5,305	-	37,547
1854634	Stuttgart Volunteer Fire	0.109%	10,657	8,036	4,009	6,176	-	28,878
1872434	Sulphur Rock Area Volunteer Fire	0.136%	8,628	4,854	4,883	7,680	-	26,045
1873234	Sulphur Springs Volunteer Fire	0.080%	1,394	2,514	2,853	4,499	-	11,260
1873224	Sulphur Springs Volunteer Police	0.041%	895	(5,811)	1,267	2,304	-	(1,345)
1874034	Summit Volunteer Fire	0.231%	6,194	8,233	8,304	13,062	-	35,793
1877534	Sunnyland Rural Volunteer Fire	0.122%	(2,484)	2,191	4,353	6,912	-	10,972
1878334	Sunset Rural Volunteer Fire	0.122%	2,670	4,379	4,394	6,912	-	18,355
1880534	Sweet Home Volunteer Fire	0.000%	-	-	-	-	-	-
1879134	Swifton Volunteer Fire	0.217%	8,434	8,476	7,812	12,288	-	37,010
1879124	Swifton Volunteer Police	0.000%	(161)	(10)	(1)	-	-	(172)
1882134	Taylor Volunteer Fire	0.134%	5,493	778	4,679	7,558	-	18,508
1892924	Texarkana Volunteer Police	0.001%	(1,635)	(1,514)	(15)	33	-	(3,131)
1895334	Thornton Volunteer Fire	0.126%	(2,627)	2,878	4,505	7,130	-	11,886
1903834	Tillar Volunteer Fire	0.190%	4,095	6,814	6,836	10,752	-	28,497
1904834	Timbo Volunteer Fire	0.338%	15,640	11,747	12,099	19,098	-	58,584

Volunteer Service

Schedule of Deferred Resources by Employer by Year as of December 31, 2022

Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows					Total
			2023	2024	2025	2026	Thereafter	
1906234	Tinsman Volunteer Fire	0.121%	\$ 10,910	\$ 5,403	\$ 4,354	\$ 6,854	\$ -	\$ 27,521
1909734	Tontitown Area Volunteer Fire	0.294%	3,447	5,271	10,431	16,614	-	35,763
1908934	Tontitown Volunteer Fire	0.094%	14,011	14,413	3,662	5,338	-	37,424
1908924	Tontitown Volunteer Police	0.162%	4,360	7,044	5,856	9,158	-	26,418
377824	Town Of Concord Police	0.016%	2,337	2,403	609	889	-	6,238
1776034	Town Of Sherrill Vfd	0.005%	669	734	176	256	-	1,835
1831734	Town Of St. Charles Volunteer Fire	0.136%	2,949	4,864	4,882	7,680	-	20,375
1912734	Tracy Area Volunteer Fire	0.148%	(5,678)	1,003	5,252	8,397	-	8,974
1922434	Trumann Volunteer Fire	0.136%	(3,979)	(341)	4,765	7,686	-	8,131
1922424	Trumann Volunteer Police	0.067%	5,785	6,928	2,508	3,769	-	18,990
1931334	Tuckerman Volunteer Fire	0.286%	402	14,245	10,458	16,198	-	41,303
1931324	Tuckerman Volunteer Police	0.040%	(989)	(1,655)	1,351	2,253	-	960
1932134	Tull Fire & Rescue	0.110%	739	6,422	4,026	6,208	-	17,395
1935634	Turrell Volunteer Fire	0.041%	885	1,460	1,464	2,304	-	6,113
1936434	Turtle Creek Volunteer Fire	0.324%	10,408	10,582	11,622	18,336	-	50,948
1937234	Tyronza Volunteer Fire	0.205%	(826)	3,750	7,282	11,571	-	21,777
1937224	Tyronza Volunteer Police	0.001%	(6,256)	(3,646)	(55)	33	-	(9,924)
1938034	Umpire Volunteer Fire	0.123%	6,674	5,180	4,413	6,938	-	23,205
1938634	Upper White Oak Lake Vfd Fire	0.095%	14,797	5,271	3,414	5,369	-	28,851
1939934	Valley Springs Volunteer Fire	0.163%	(2,281)	2,470	5,777	9,216	-	15,182
1941024	Van Buren Volunteer Police	0.098%	6,676	3,018	3,476	5,517	-	18,687
1942934	Vandervoort Rural Volunteer Fire	0.149%	2,637	5,352	5,370	8,448	-	21,807
1944534	Velvet Ridge Fire Protection District	0.204%	7,821	7,784	7,325	11,520	-	34,450
1952634	Vilonia Volunteer Fire	0.379%	20,088	18,788	13,729	21,420	-	74,025
1952624	Vilonia Volunteer Police	0.014%	(298)	487	487	768	-	1,444
1961534	Viola Volunteer Fire	0.121%	1,246	2,809	4,308	6,841	-	15,204
1982834	Wabbaseka Volunteer Fire	0.052%	(2,784)	2,353	1,898	2,937	-	4,404
1991734	Waldo Volunteer Fire	0.054%	4,083	3,767	1,991	3,072	-	12,913
1991724	Waldo Volunteer Police	0.027%	1,151	2,425	1,031	1,556	-	6,163
2002834	Waldron Volunteer Fire	0.218%	2,383	3,226	7,704	12,314	-	25,627
2011734	Walnut Ridge Volunteer Fire	0.162%	2,860	5,702	5,828	9,171	-	23,561
2011724	Walnut Ridge Volunteer Police	0.027%	(2,264)	(620)	937	1,536	-	(411)
2016834	Ward Volunteer Fire	0.270%	21,631	23,333	10,048	15,283	-	70,295
2016824	Ward Volunteer Police	0.014%	(6,124)	(7,473)	287	768	-	(12,542)
2021434	Warren Volunteer Fire	0.411%	11,114	14,070	14,735	23,232	-	63,151
2031134	Washington Volunteer Fire	0.163%	10,589	4,994	5,820	9,216	-	30,619
2034634	Water Valley Volunteer Fire	0.174%	1,204	5,713	6,259	9,856	-	23,032
2035434	Watson Chapel Volunteer Fire	0.180%	(10,240)	4,836	6,449	10,195	-	11,240
2036234	Wedington Volunteer Fire	0.370%	9,587	10,806	13,226	20,915	-	54,534
2041934	Weiner Volunteer Fire	0.177%	2,213	4,810	6,344	10,035	-	23,402
2041924	Weiner Volunteer Police	0.000%	(1,155)	(22)	(2)	-	-	(1,179)
2048634	Wescon Volunteer Fire	0.296%	5,444	7,511	10,577	16,774	-	40,306
2049434	Wesley Volunteer Fire	0.055%	(4,478)	(4,309)	1,837	3,129	-	(3,821)
2050834	West Fork Volunteer Fire	0.337%	(5,688)	(2,484)	11,757	19,072	-	22,657
2050824	West Fork Volunteer Police	0.107%	1,628	3,710	3,862	6,080	-	15,280
2060524	West Memphis Volunteer Police	0.138%	4,916	3,587	4,934	7,814	-	21,251
2065634	West Point Volunteer Fire	0.083%	1,969	3,140	2,982	4,685	-	12,776
2066434	West Pulaski Volunteer Fire	0.615%	5,933	26,566	22,265	34,796	-	89,560
2067234	Western Greene Co Fire	0.350%	10,188	9,856	12,483	19,776	-	52,303
2068034	Western Grove Volunteer Fire	0.246%	946	1,438	8,645	13,894	-	24,923
2070234	Wheatley Volunteer Fire	0.120%	4,053	4,049	4,314	6,803	-	19,219
2070224	Wheatley Volunteer Police	0.000%	-	-	-	-	-	-
2071034	Wheeler Volunteer Fire	0.272%	6,599	7,256	9,715	15,404	-	38,974
2079634	White Bluff-Rye Hill Volunteer Fire	0.206%	(11,437)	(5,634)	7,083	11,628	-	1,640



Volunteer Service

Schedule of Deferred Resources by Employer by Year as of December 31, 2022

		Schedule of Deferred Inflows and Outflows						
Employer ID	Employer	Employer Allocation Percentage						Total
			2023	2024	2025	2026	Thereafter	
2081834	White Hall Volunteer Fire	0.192%	\$ 2,735	\$ 4,099	\$ 6,836	\$ 10,867	\$ -	\$ 24,537
2081824	White Hall Volunteer Police	0.042%	2,805	1,778	1,528	2,394	-	8,505
2083434	Whitehouse Volunteer Fire	0.247%	6,689	10,658	8,927	13,971	-	40,245
2085034	Wickes Rvfd #2	0.122%	7,212	10,282	4,549	6,912	-	28,955
2088534	Williams Junction Volunteer Fire	0.109%	2,338	5,211	3,944	6,144	-	17,637
2090734	Wilmar Volunteer Fire	0.082%	(1,045)	1,282	2,899	4,621	-	7,757
2100834	Wilmot Volunteer Fire	0.094%	(3,373)	(273)	3,290	5,305	-	4,949
2109124	Wilson Police	0.001%	328	(1,204)	14	84	-	(778)
2109134	Wilson Volunteer Fire	0.149%	9,907	6,484	5,358	8,428	-	30,177
2110534	Wilton Volunteer Fire	0.131%	1,251	(2,053)	4,514	7,392	-	11,104
2111334	Winchester Volunteer Fire	0.107%	6,718	7,096	3,933	6,073	-	23,820
2102434	Woodlawn Volunteer Fire	0.268%	12,280	16,019	9,813	15,187	-	53,299
2115634	Wright-Pastoria Volunteer Fire	0.118%	212	3,433	4,231	6,675	-	14,551
2119934	Wynne Volunteer Fire	0.150%	(1,270)	3,240	5,359	8,492	-	15,821
2119924	Wynne Volunteer Police	0.004%	473	341	135	205	-	1,154
2129634	Y-City Volunteer Fire	0.148%	4,986	5,459	5,327	8,384	-	24,156
2139334	Yellville Volunteer Fire	0.176%	(573)	263	6,176	9,964	-	15,830
2143134	Zinc Volunteer Fire	0.136%	2,298	4,594	4,879	7,673	-	19,444
TOTAL		100.000%	\$ 1,725,168	\$ 3,210,356	\$ 3,588,873	\$ 5,657,722	\$ -	\$ 14,182,119



April 14, 2023

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 the enclosed copy of the December 31, 2022 GASB Statement No. 68 – Employer Level Reporting report of the Arkansas Local Police and Fire Retirement System. This report is intended to complement the GASB Statement Nos. 67 and 68 report dated April 5, 2023.

Sincerely yours,
Gabriel, Roeder, Smith & Company

A handwritten signature in black ink that reads "Heidi G. Barry". The signature is written in a cursive, flowing style.

Heidi G. Barry, ASA, FCA, MAAA

HGB:ah
Enclosures