

2021 GASB 67 – System Auditor – Agent Report

2021 GASB 67 & 68 Accounting & Financial Reporting – LOPFI Only

2021 GASB 68 – System Auditor – Cost Sharing Report

2021 GASB 68 – Proportionate Share – LOPFI Only

GASB 67
System Auditor
Agent Report

Independent Accountant's Report

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

We have examined the following management assertions:

- The census data provided by Arkansas Local Police and Fire Retirement System (the System) to the actuary of the System as of December 31, 2021, are complete and accurate based on the accumulation of census data reported by participating employers for the period from January 1, 2021 to December 31, 2021. 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, 2021, properly reflect current benefit provisions in effect as of December 31, 2021, 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, 2021, 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, 2021 to December 31, 2021.

BKD, LLP

Little Rock, Arkansas
May 19, 2022

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, 2021

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
December 31, 2021

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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, 2021, 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, 2021, 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, 2021, 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, 2021, and our report thereon, dated April 14, 2022, expressed an unmodified opinion on those financial statements.

Restriction on Use

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

BKD, LLP

Little Rock, Arkansas
May 19, 2022

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, 2021

	Brinkley Police 2097-20	Camden Police 2771-20	El Dorado Police 5460-20	Fort Smith Police 6548-20	Helena-West Helena Police 8648-20	Hot Springs Police 9113-20
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	12,051	211,010	678,441	2,013,820	199,675	980,737
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	12,051	211,010	678,441	2,013,820	199,675	980,737
Net investment income	81,374	436,588	-	1,535,755	247,168	2,601,560
Total additions	93,425	647,598	678,441	3,549,575	446,843	3,582,297
Deductions						
Benefits paid to participants	38,501	459,125	527,975	2,513,969	204,837	1,918,755
Administrative expenses	675	3,624	-	12,746	2,051	21,592
Total deductions	39,176	462,749	527,975	2,526,715	206,888	1,940,347
Net Increase (Decrease) in Net Position Restricted for Pensions	54,249	184,849	150,466	1,022,860	239,955	1,641,950
Net Position Restricted for Pensions, Beginning of Year	505,399	2,764,668	(2,154,571)	9,538,775	1,497,528	16,204,008
Net Position Restricted for Pensions, End of Year	\$ 559,648	\$ 2,949,517	\$ (2,004,105)	\$ 10,561,635	\$ 1,737,483	\$ 17,845,958

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, 2021

	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	\$ -	\$ -	\$ 3,047	\$ -	\$ -	\$ -
Employer contributions	257,005	7,795,857	2,171,733	782,614	174,094	159,461
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	257,005	7,795,857	2,174,780	782,614	174,094	159,461
Net investment income	1,613,093	7,081,996	-	2,399,974	353,691	412,477
Total additions	1,870,098	14,877,853	2,174,780	3,182,588	527,785	571,938
Deductions						
Benefits paid to participants	1,110,798	8,312,018	2,387,873	2,023,370	274,027	322,231
Administrative expenses	13,388	58,779	-	19,919	2,936	3,423
Total deductions	1,124,186	8,370,797	2,387,873	2,043,289	276,963	325,654
Net Increase (Decrease) in Net Position Restricted for Pensions	745,912	6,507,056	(213,093)	1,139,299	250,822	246,284
Net Position Restricted for Pensions, Beginning of Year	10,183,355	43,092,124	(388,728)	15,136,125	2,189,188	2,576,170
Net Position Restricted for Pensions, End of Year	\$ 10,929,267	\$ 49,599,180	\$ (601,821)	\$ 16,275,424	\$ 2,440,010	\$ 2,822,454

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, 2021

	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	8,410	688,179	2,503	223,974	80,149	181
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	8,410	688,179	2,503	223,974	80,149	181
Net investment income	615,435	1,053,597	241,954	-	249,597	-
Total additions	623,845	1,741,776	244,457	223,974	329,746	181
Deductions						
Benefits paid to participants	120,919	858,062	41,112	226,306	151,623	-
Administrative expenses	5,108	8,746	2,008	-	2,072	-
Total deductions	126,027	866,808	43,120	226,306	153,695	-
Net Increase (Decrease) in Net Position Restricted for Pensions	497,818	874,968	201,337	(2,332)	176,051	181
Net Position Restricted for Pensions, Beginning of Year	3,778,587	6,457,420	1,482,713	(171,668)	1,545,373	7
Net Position Restricted for Pensions, End of Year	\$ 4,276,405	\$ 7,332,388	\$ 1,684,050	\$ (174,000)	\$ 1,721,424	\$ 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, 2021

	Lowell Police 11908-21	Magnolia Police 12181-21	Malvern Police 12297-21	Marianna Police 12688-21	McGehee Police 13382-21	Newport Police 15067-21
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	19,987	75,224	11,364	45,637	5,457	116,900
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	19,987	75,224	11,364	45,637	5,457	116,900
Net investment income	-	180,450	265,599	98,217	95,013	99,446
Total additions	19,987	255,674	276,963	143,854	100,470	216,346
Deductions						
Benefits paid to participants	10,308	196,414	113,136	84,542	24,644	169,962
Administrative expenses	-	1,498	2,204	815	789	825
Total deductions	10,308	197,912	115,340	85,357	25,433	170,787
Net Increase (Decrease) in Net Position Restricted for Pensions	9,679	57,762	161,623	58,497	75,037	45,559
Net Position Restricted for Pensions, Beginning of Year	(71,192)	1,152,007	1,657,309	613,502	584,258	628,016
Net Position Restricted for Pensions, End of Year	\$ (61,513)	\$ 1,209,769	\$ 1,818,932	\$ 671,999	\$ 659,295	\$ 673,575

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, 2021

	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	29,084	194,000	26,131	218,318	30,566	82,245
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	29,084	194,000	26,131	218,318	30,566	82,245
Net investment income	505,268	77,850	951,221	228,034	266,718	1,060,408
Total additions	534,352	271,850	977,352	446,352	297,284	1,142,653
Deductions						
Benefits paid to participants	261,755	261,531	413,926	347,213	161,901	529,228
Administrative expenses	4,194	646	7,895	1,893	2,214	8,801
Total deductions	265,949	262,177	421,821	349,106	164,115	538,029
Net Increase (Decrease) in Net Position Restricted for Pensions	268,403	9,673	555,531	97,246	133,169	604,624
Net Position Restricted for Pensions, Beginning of Year	3,172,339	504,620	5,947,159	1,443,660	1,678,852	6,637,153
Net Position Restricted for Pensions, End of Year	\$ 3,440,742	\$ 514,293	\$ 6,502,690	\$ 1,540,906	\$ 1,812,021	\$ 7,241,777

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, 2021

	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	\$ 3,392	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	4,890	9,498	-	225,607	720,875	18,390
Local plan administrative mergers	-	-	372,757	-	119,643	-
Total contributions	8,282	9,498	372,757	225,607	840,518	18,390
Net investment income	103,640	46,762	30,815	473,066	570,975	1,413,938
Total additions	111,922	56,260	403,572	698,673	1,411,493	1,432,328
Deductions						
Benefits paid to participants	-	27,673	-	395,297	521,727	445,527
Administrative expenses	860	388	256	3,926	4,739	11,735
Total deductions	860	28,061	256	399,223	526,466	457,262
Net Increase (Decrease) in Net Position Restricted for Pensions	111,062	28,199	403,316	299,450	885,027	975,066
Net Position Restricted for Pensions, Beginning of Year	622,706	291,919	-	2,946,090	3,294,025	8,765,485
Net Position Restricted for Pensions, End of Year	\$ 733,768	\$ 320,118	\$ 403,316	\$ 3,245,540	\$ 4,179,052	\$ 9,740,551

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, 2021

	Blytheville Fire 1791-31	Cabot Fire 2585-31	Camden Fire 2771-31	Clinton Fire 3689-31	Conway Fire 3786-31	Crossett Fire 4278-31
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	210,874	(771)	263,765	4,374	695,005	76,938
Local plan administrative mergers	55,458	4,502	-	-	-	-
Total contributions	266,332	3,731	263,765	4,374	695,005	76,938
Net investment income	348,722	481,745	331,869	29,254	1,021,302	410,047
Total additions	615,054	485,476	595,634	33,628	1,716,307	486,985
Deductions						
Benefits paid to participants	383,843	84,485	402,932	17,684	791,392	234,171
Administrative expenses	2,894	3,998	2,754	243	8,477	3,403
Total deductions	386,737	88,483	405,686	17,927	799,869	237,574
Net Increase (Decrease) in Net Position Restricted for Pensions	228,317	396,993	189,948	15,701	916,438	249,411
Net Position Restricted for Pensions, Beginning of Year	2,167,931	2,954,116	2,076,824	183,588	6,225,324	2,558,704
Net Position Restricted for Pensions, End of Year	\$ 2,396,248	\$ 3,351,109	\$ 2,266,772	\$ 199,289	\$ 7,141,762	\$ 2,808,115

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, 2021

	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	Hot Springs Village Fire 9210-31
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	587,152	85,637	1,779,703	2,954	253,793	45,642
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	587,152	85,637	1,779,703	2,954	253,793	45,642
Net investment income	124,351	420,586	2,345,929	48,039	485,508	121
Total additions	711,503	506,223	4,125,632	50,993	739,301	45,763
Deductions						
Benefits paid to participants	769,447	276,872	3,223,869	24,430	263,710	57,856
Administrative expenses	1,032	3,491	19,471	399	4,030	1
Total deductions	770,479	280,363	3,243,340	24,829	267,740	57,857
Net Increase (Decrease) in Net Position Restricted for Pensions	(58,976)	225,860	882,292	26,164	471,561	(12,094)
Net Position Restricted for Pensions, Beginning of Year	843,258	2,639,446	14,910,948	301,292	1,566,459	6,837
Net Position Restricted for Pensions, End of Year	\$ 784,282	\$ 2,865,306	\$ 15,793,240	\$ 327,456	\$ 2,038,020	\$ (5,257)

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, 2021

	Hot Springs Fire 9113-31	Hoxie Fire 9326-31	Jonesboro Fire 10502-31	Lincoln Fire 11614-31	Little Rock Fire 11606-31	Lowell Fire 11908-31
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	1,603,335	7,492	1,320,715	2,334	6,756,246	78,558
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	1,603,335	7,492	1,320,715	2,334	6,756,246	78,558
Net investment income	-	17,147	-	16,023	7,575,375	149,781
Total additions	1,603,335	24,639	1,320,715	18,357	14,331,621	228,339
Deductions						
Benefits paid to participants	1,761,167	11,338	1,434,250	14,208	10,897,956	99,812
Administrative expenses	-	142	-	133	62,874	1,243
Total deductions	1,761,167	11,480	1,434,250	14,341	10,960,830	101,055
Net Increase (Decrease) in Net Position Restricted for Pensions	(157,832)	13,159	(113,535)	4,016	3,370,791	127,284
Net Position Restricted for Pensions, Beginning of Year	(1,303,733)	105,635	(1,916,202)	102,849	47,888,945	916,550
Net Position Restricted for Pensions, End of Year	\$ (1,461,565)	\$ 118,794	\$ (2,029,737)	\$ 106,865	\$ 51,259,736	\$ 1,043,834

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, 2021

	Magnolia Fire 12181-31	Malvern Fire 12297-31	Marianna Fire 12688-31	McGehee Fire 13382-31	Mena Fire 13773-31	Monticello Fire 14087-31
Additions						
Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Member contributions	100,871	20,273	-	3,318	6,198	5,202
Employer contributions	-	-	647,840	-	-	-
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	100,871	20,273	647,840	3,318	6,198	5,202
Net investment income	416,747	330,671	53,555	66,451	107,745	131,828
Total additions	517,618	350,944	701,395	69,769	113,943	137,030
Deductions						
Benefits paid to participants	177,736	181,972	-	36,481	53,966	62,322
Administrative expenses	3,459	2,744	444	552	894	1,094
Total deductions	181,195	184,716	444	37,033	54,860	63,416
Net Increase (Decrease) in Net Position Restricted for Pensions	336,423	166,228	700,951	32,736	59,083	73,614
Net Position Restricted for Pensions, Beginning of Year	2,559,041	2,080,844	-	418,495	675,558	825,897
Net Position Restricted for Pensions, End of Year	\$ 2,895,464	\$ 2,247,072	\$ 700,951	\$ 451,231	\$ 734,641	\$ 899,511

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2021

	Mountain Home Fire 14389-31	Newport Fire 15067-31	North Little Rock Fire 15369-31	Paragould Fire 16160-31	Pine Bluff Fire 16462-31	Pocahontas Fire 16659-31
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ 2,592	\$ -	\$ -	\$ -
Employer contributions	233,270	16,506	1,893,613	93,725	968,054	72,066
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	233,270	16,506	1,896,205	93,725	968,054	72,066
Net investment income	286,903	201,774	615,017	111,983	1,170,797	115,463
Total additions	520,173	218,280	2,511,222	205,708	2,138,851	187,529
Deductions						
Benefits paid to participants	392,675	126,570	2,882,030	207,029	1,656,073	101,066
Administrative expenses	2,381	1,675	5,104	929	9,717	958
Total deductions	395,056	128,245	2,887,134	207,958	1,665,790	102,024
Net Increase (Decrease) in Net Position Restricted for Pensions	125,117	90,035	(375,912)	(2,250)	473,061	85,505
Net Position Restricted for Pensions, Beginning of Year	1,814,976	1,275,418	4,212,719	733,961	7,425,337	712,857
Net Position Restricted for Pensions, End of Year	\$ 1,940,093	\$ 1,365,453	\$ 3,836,807	\$ 731,711	\$ 7,898,398	\$ 798,362

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2021

	Russellville Fire 17337-31	Searcy Fire 17639-31	Stamps Fire 18139-31	Stuttgart Fire 18546-31	Texarkana Fire 18929-31	Trumann Fire 19224-31
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	215,201	406,841	1,962	379,189	84,689	19,698
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	215,201	406,841	1,962	379,189	84,689	19,698
Net investment income	489,355	-	3,990	334,740	914,417	40,183
Total additions	704,556	406,841	5,952	713,929	999,106	59,881
Deductions						
Benefits paid to participants	370,998	480,594	7,622	381,662	608,803	47,762
Administrative expenses	4,062	-	33	2,778	7,589	334
Total deductions	375,060	480,594	7,655	384,440	616,392	48,096
Net Increase (Decrease) in Net Position Restricted for Pensions	329,496	(73,753)	(1,703)	329,489	382,714	11,785
Net Position Restricted for Pensions, Beginning of Year	3,037,657	(400,071)	26,963	2,025,847	5,792,723	257,066
Net Position Restricted for Pensions, End of Year	\$ 3,367,153	\$ (473,824)	\$ 25,260	\$ 2,355,336	\$ 6,175,437	\$ 268,851

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, 2021

	Van Buren Fire 19410-31	Walnut Ridge Fire 20117-31	West Memphis Fire 20605-31	Wynne Fire 21199-31	Altheimer Volunteer Fire 248-35	Altus Volunteer Fire 205-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ 2,880	\$ -	\$ -	\$ -
Employer contributions	154,823	76,313	176,656	20,682	11,563	4,579
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	154,823	76,313	179,536	20,682	11,563	4,579
Net investment income	129,887	92,208	1,252,553	26,721	5,232	4,911
Total additions	284,710	168,521	1,432,089	47,403	16,795	9,490
Deductions						
Benefits paid to participants	689,633	108,168	750,634	48,122	7,141	8,461
Administrative expenses	1,078	765	10,396	222	43	41
Total deductions	690,711	108,933	761,030	48,344	7,184	8,502
Net Increase (Decrease) in Net Position Restricted for Pensions	(406,001)	59,588	671,059	(941)	9,611	988
Net Position Restricted for Pensions, Beginning of Year	1,052,999	573,635	7,861,355	175,336	29,436	31,644
Net Position Restricted for Pensions, End of Year	\$ 646,998	\$ 633,223	\$ 8,532,414	\$ 174,395	\$ 39,047	\$ 32,632

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
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	Arkansas City Volunteer Fire 507-35	Atkins Volunteer Fire 701-35	Augusta Volunteer Fire 809-35	Bald Knob Volunteer Fire 906-35	Barling Volunteer Fire 1007-35	Bay Volunteer Fire 1201-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12
Employer contributions	5,788	2,072	2,409	18,439	496	496
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	5,788	2,072	2,409	18,439	496	508
Net investment income	-	29,309	22,553	10,928	25,238	17,171
Total additions	5,788	31,381	24,962	29,367	25,734	17,679
Deductions						
Benefits paid to participants	4,846	25,532	16,997	17,132	6,905	5,346
Administrative expenses	-	243	187	91	209	143
Total deductions	4,846	25,775	17,184	17,223	7,114	5,489
Net Increase (Decrease) in Net Position Restricted for Pensions	942	5,606	7,778	12,144	18,620	12,190
Net Position Restricted for Pensions, Beginning of Year	(26,363)	189,002	143,702	65,440	155,856	106,273
Net Position Restricted for Pensions, End of Year	\$ (25,421)	\$ 194,608	\$ 151,480	\$ 77,584	\$ 174,476	\$ 118,463

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
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	Bearden Volunteer Fire 1309-35	Beebe Volunteer Fire 1317-35	Bella Vista Volunteer Fire 1406-35	Belleville Volunteer Fire 1392-35	Benton Volunteer Fire 1503-35	Bentonville Volunteer Fire 1600-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ 12	\$ -	\$ -	\$ -
Employer contributions	5,197	-	3,213	1,353	734	1,924
Local plan administrative mergers	-	90,225	-	-	-	-
Total contributions	5,197	90,225	3,225	1,353	734	1,924
Net investment income	14,886	7,459	4,167	30,550	455	12,133
Total additions	20,083	97,684	7,392	31,903	1,189	14,057
Deductions						
Benefits paid to participants	10,471	-	3,162	6,494	1,833	9,262
Administrative expenses	124	62	35	254	4	101
Total deductions	10,595	62	3,197	6,748	1,837	9,363
Net Increase (Decrease) in Net Position Restricted for Pensions	9,488	97,622	4,195	25,155	(648)	4,694
Net Position Restricted for Pensions, Beginning of Year	92,668	-	25,171	187,343	3,298	77,053
Net Position Restricted for Pensions, End of Year	\$ 102,156	\$ 97,622	\$ 29,366	\$ 212,498	\$ 2,650	\$ 81,747

Arkansas Local Police and Fire Retirement System
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	Berryville Volunteer Fire 1708-35	Biscoe Volunteer Fire 1732-35	Blytheville Volunteer Fire 1791-35	Bradford Volunteer Fire 1996-35	Bradley Volunteer Fire 2003-35	Bryant Volunteer Fire 2194-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	4,908	9,466	648	8,261	5,329	5,756
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	4,908	9,466	648	8,261	5,329	5,756
Net investment income	54,998	-	1,284	13,415	13,164	10,888
Total additions	59,906	9,466	1,932	21,676	18,493	16,644
Deductions						
Benefits paid to participants	34,878	10,096	2,535	18,302	12,691	10,851
Administrative expenses	456	-	11	111	109	90
Total deductions	35,334	10,096	2,546	18,413	12,800	10,941
Net Increase (Decrease) in Net Position Restricted for Pensions	24,572	(630)	(614)	3,263	5,693	5,703
Net Position Restricted for Pensions, Beginning of Year	347,633	(12,077)	8,706	86,162	83,301	68,405
Net Position Restricted for Pensions, End of Year	\$ 372,205	\$ (12,707)	\$ 8,092	\$ 89,425	\$ 88,994	\$ 74,108

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	Bull Shoals Volunteer Fire 2283-35	Cabot Volunteer Fire 2585-35	Caddo Valley Volunteer Fire 2682-35	Caldwell Volunteer Fire 2690-35	Calico Rock Volunteer Fire 2739-35	Calion Volunteer Fire 2763-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	3,029	844	6,871	180	2,856	4,065
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	3,029	844	6,871	180	2,856	4,065
Net investment income	20,491	37,985	17,781	20,237	17,315	19,173
Total additions	23,520	38,829	24,652	20,417	20,171	23,238
Deductions						
Benefits paid to participants	14,837	13,500	13,966	7,614	7,246	8,296
Administrative expenses	170	315	148	168	144	159
Total deductions	15,007	13,815	14,114	7,782	7,390	8,455
Net Increase (Decrease) in Net Position Restricted for Pensions	8,513	25,014	10,538	12,635	12,781	14,783
Net Position Restricted for Pensions, Beginning of Year	129,840	236,074	111,090	126,116	106,917	118,081
Net Position Restricted for Pensions, End of Year	\$ 138,353	\$ 261,088	\$ 121,628	\$ 138,751	\$ 119,698	\$ 132,864

Arkansas Local Police and Fire Retirement System
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	Camden Volunteer Fire 2771-35	Cammack Village Volunteer Fire 2852-35	Caraway Volunteer Fire 2887-35	Carthage Volunteer Fire 3050-35	Cash Volunteer Fire 3085-35	Cave City Volunteer Fire 3093-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	12,654	(135)	29,574	6,340	717	13,616
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	12,654	(135)	29,574	6,340	717	13,616
Net investment income	11,232	14,718	-	9,837	775	-
Total additions	23,886	14,583	29,574	16,177	1,492	13,616
Deductions						
Benefits paid to participants	17,232	2,270	21,513	12,046	1,515	15,842
Administrative expenses	93	122	-	82	6	-
Total deductions	17,325	2,392	21,513	12,128	1,521	15,842
Net Increase (Decrease) in Net Position Restricted for Pensions	6,561	12,191	8,061	4,049	(29)	(2,226)
Net Position Restricted for Pensions, Beginning of Year	70,226	90,219	(118,812)	62,350	5,086	(3,179)
Net Position Restricted for Pensions, End of Year	\$ 76,787	\$ 102,410	\$ (110,751)	\$ 66,399	\$ 5,057	\$ (5,405)

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	Charleston Volunteer Fire 3271-35	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
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	2,702	3,218	-	4,908	18,363	7,378
Local plan administrative mergers	-	-	299,929	-	-	-
Total contributions	2,702	3,218	299,929	4,908	18,363	7,378
Net investment income	98,720	6,267	24,795	208,991	49,427	-
Total additions	101,422	9,485	324,724	213,899	67,790	7,378
Deductions						
Benefits paid to participants	32,657	5,986	-	83,978	41,166	7,231
Administrative expenses	819	52	206	1,735	410	-
Total deductions	33,476	6,038	206	85,713	41,576	7,231
Net Increase (Decrease) in Net Position Restricted for Pensions	67,946	3,447	324,518	128,186	26,214	147
Net Position Restricted for Pensions, Beginning of Year	612,068	39,290	-	1,303,570	310,350	(8,454)
Net Position Restricted for Pensions, End of Year	\$ 680,014	\$ 42,737	\$ 324,518	\$ 1,431,756	\$ 336,564	\$ (8,307)

Arkansas Local Police and Fire Retirement System
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	Conway Volunteer Fire 3786-35	Cooterneck Volunteer Fire 3794-35	Corning Volunteer Fire 3875-35	Cotter Volunteer Fire 3972-35	Cotton Plant Volunteer Fire 4065-35	Crossett Volunteer Fire 4278-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	1,833	16,936	6,057	1,740	9,456	6,002
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	1,833	16,936	6,057	1,740	9,456	6,002
Net investment income	-	-	22,299	4,810	7,995	25,070
Total additions	1,833	16,936	28,356	6,550	17,451	31,072
Deductions						
Benefits paid to participants	1,515	14,806	22,797	3,630	12,886	17,374
Administrative expenses	-	-	185	40	66	208
Total deductions	1,515	14,806	22,982	3,670	12,952	17,582
Net Increase (Decrease) in Net Position Restricted for Pensions	318	2,130	5,374	2,880	4,499	13,490
Net Position Restricted for Pensions, Beginning of Year	(4,394)	(28,458)	143,243	30,039	50,072	157,315
Net Position Restricted for Pensions, End of Year	\$ (4,076)	\$ (26,328)	\$ 148,617	\$ 32,919	\$ 54,571	\$ 170,805

Arkansas Local Police and Fire Retirement System
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	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	6,985	1,126	2,702	3,017	14,843	10,754
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	6,985	1,126	2,702	3,017	14,843	10,754
Net investment income	5,549	24,435	67,781	71,187	1,220	36,570
Total additions	12,534	25,561	70,483	74,204	16,063	47,324
Deductions						
Benefits paid to participants	10,891	13,156	31,006	26,160	18,437	28,592
Administrative expenses	46	203	563	591	10	304
Total deductions	10,937	13,359	31,569	26,751	18,447	28,896
Net Increase (Decrease) in Net Position Restricted for Pensions	1,597	12,202	38,914	47,453	(2,384)	18,428
Net Position Restricted for Pensions, Beginning of Year	35,518	153,803	424,048	442,131	9,176	230,101
Net Position Restricted for Pensions, End of Year	\$ 37,115	\$ 166,005	\$ 462,962	\$ 489,584	\$ 6,792	\$ 248,529

Arkansas Local Police and Fire Retirement System
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	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	14,650	13,029	-	3,423	10,722	2,072
Local plan administrative mergers	-	-	276,989	-	-	-
Total contributions	14,650	13,029	276,989	3,423	10,722	2,072
Net investment income	16,516	7,780	22,898	10,339	35,780	28,591
Total additions	31,166	20,809	299,887	13,762	46,502	30,663
Deductions						
Benefits paid to participants	14,054	11,711	-	9,801	31,632	15,086
Administrative expenses	137	65	190	86	297	237
Total deductions	14,191	11,776	190	9,887	31,929	15,323
Net Increase (Decrease) in Net Position Restricted for Pensions	16,975	9,033	299,697	3,875	14,573	15,340
Net Position Restricted for Pensions, Beginning of Year	99,593	46,395	-	65,723	226,863	179,432
Net Position Restricted for Pensions, End of Year	\$ 116,568	\$ 55,428	\$ 299,697	\$ 69,598	\$ 241,436	\$ 194,772

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	Farmington Volunteer Fire 6041-35	Fisher Volunteer Fire 6254-35	Forrest City Volunteer Fire 6440-35	Garland Volunteer Fire 6831-35	Gentry Volunteer Fire 7048-35	Gillett Volunteer Fire 7137-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12
Employer contributions	6,860	2,172	604	257	5,270	4,361
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	6,860	2,172	604	257	5,270	4,373
Net investment income	21,797	232	-	8,725	62,974	39,819
Total additions	28,657	2,404	604	8,982	68,244	44,192
Deductions						
Benefits paid to participants	21,602	3,630	-	4,885	40,676	24,182
Administrative expenses	181	2	-	72	523	330
Total deductions	21,783	3,632	-	4,957	41,199	24,512
Net Increase (Decrease) in Net Position Restricted for Pensions	6,874	(1,228)	604	4,025	27,045	19,680
Net Position Restricted for Pensions, Beginning of Year	139,203	2,134	(3,023)	55,086	398,589	250,745
Net Position Restricted for Pensions, End of Year	\$ 146,077	\$ 906	\$ (2,419)	\$ 59,111	\$ 425,634	\$ 270,425

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	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	Greenwood Volunteer Fire 7471-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	3,688	2,575	1,441	1,606	5,960	7,740
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	3,688	2,575	1,441	1,606	5,960	7,740
Net investment income	43	7,600	20,757	21,418	12,779	28,342
Total additions	3,731	10,175	22,198	23,024	18,739	36,082
Deductions						
Benefits paid to participants	5,146	5,826	14,934	12,992	16,802	26,720
Administrative expenses	-	63	172	178	106	235
Total deductions	5,146	5,889	15,106	13,170	16,908	26,955
Net Increase (Decrease) in Net Position Restricted for Pensions	(1,415)	4,286	7,092	9,854	1,831	9,127
Net Position Restricted for Pensions, Beginning of Year	991	47,591	132,292	135,232	82,711	180,909
Net Position Restricted for Pensions, End of Year	\$ (424)	\$ 51,877	\$ 139,384	\$ 145,086	\$ 84,542	\$ 190,036

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	Greers Ferry Volunteer Fire 7544-35	Grover Township Volunteer Fire 7633-35	Grubbs Volunteer Fire 7730-35	Gurdon Volunteer Fire 7749-35	Hampton Volunteer Fire 8044-35	Hardin Volunteer Fire 8125-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	(2,057)	8,458	2,856	-	17,247	6,682
Local plan administrative mergers	166,769	-	-	302,360	-	-
Total contributions	164,712	8,458	2,856	302,360	17,247	6,682
Net investment income	13,022	13,390	4,156	24,995	10,355	9,024
Total additions	177,734	21,848	7,012	327,355	27,602	15,706
Deductions						
Benefits paid to participants	7,191	12,588	4,230	-	29,463	10,216
Administrative expenses	108	111	34	207	86	75
Total deductions	7,299	12,699	4,264	207	29,549	10,291
Net Increase (Decrease) in Net Position Restricted for Pensions	170,435	9,149	2,748	327,148	(1,947)	5,415
Net Position Restricted for Pensions, Beginning of Year	-	83,052	25,829	-	68,741	56,345
Net Position Restricted for Pensions, End of Year	\$ 170,435	\$ 92,201	\$ 28,577	\$ 327,148	\$ 66,794	\$ 61,760

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	Hardy Volunteer Fire 8133-35	Harrisburg Volunteer Fire 8230-35	Hartford Volunteer Fire 8435-35	Hazen Volunteer Fire 8532-35	Heber Springs Volunteer Fire 8621-35	Helena-West Helena Volunteer Fire 8648-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	5,908	496	2,247	-	3,332	12,977
Local plan administrative mergers	-	-	-	218,355	-	-
Total contributions	5,908	496	2,247	218,355	3,332	12,977
Net investment income	24,712	47,879	10,572	18,051	53,982	33,740
Total additions	30,620	48,375	12,819	236,406	57,314	46,717
Deductions						
Benefits paid to participants	21,785	5,793	1,875	-	32,152	17,982
Administrative expenses	205	397	88	150	448	280
Total deductions	21,990	6,190	1,963	150	32,600	18,262
Net Increase (Decrease) in Net Position Restricted for Pensions	8,630	42,185	10,856	236,256	24,714	28,455
Net Position Restricted for Pensions, Beginning of Year	157,402	292,236	63,753	-	340,911	51,248
Net Position Restricted for Pensions, End of Year	\$ 166,032	\$ 334,421	\$ 74,609	\$ 236,256	\$ 365,625	\$ 79,703

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	Hermitage Volunteer Fire 8664-35	Hickory Ridge Volunteer Fire 8834-35	Holiday Island Volunteer Fire 9008-35	Holly Grove Volunteer Fire 8923-35	Horatio Volunteer Fire 9067-35	Hot Springs Village Volunteer Fire 9210-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	6,619	-	2,832	811	1,501	8,299
Local plan administrative mergers	-	323,921	-	-	-	-
Total contributions	6,619	323,921	2,832	811	1,501	8,299
Net investment income	-	26,778	2,977	6,707	23,565	-
Total additions	6,619	350,699	5,809	7,518	25,066	8,299
Deductions						
Benefits paid to participants	7,261	-	2,104	5,146	12,006	8,221
Administrative expenses	-	222	25	56	196	-
Total deductions	7,261	222	2,129	5,202	12,202	8,221
Net Increase (Decrease) in Net Position Restricted for Pensions	(642)	350,477	3,680	2,316	12,864	78
Net Position Restricted for Pensions, Beginning of Year	(19,013)	-	17,640	42,731	147,776	(25,655)
Net Position Restricted for Pensions, End of Year	\$ (19,655)	\$ 350,477	\$ 21,320	\$ 45,047	\$ 160,640	\$ (25,577)

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	Hoxie Volunteer Fire 9326-35	Humphrey Volunteer Fire 9512-35	Huntington Volunteer Fire 9717-35	Huntsville Volunteer Fire 9628-35	Imboden Volunteer Fire 10014-35	Jasper Volunteer Fire 10316-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	10,008	(135)	2,974	1,126	21,279	11,624
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	10,008	(135)	2,974	1,126	21,279	11,624
Net investment income	2,067	7,274	8,698	37,112	4,453	-
Total additions	12,075	7,139	11,672	38,238	25,732	11,624
Deductions						
Benefits paid to participants	4,470	2,920	10,456	15,284	28,413	15,002
Administrative expenses	17	60	72	308	37	-
Total deductions	4,487	2,980	10,528	15,592	28,450	15,002
Net Increase (Decrease) in Net Position Restricted for Pensions	7,588	4,159	1,144	22,646	(2,718)	(3,378)
Net Position Restricted for Pensions, Beginning of Year	9,732	45,527	56,348	231,540	30,501	(1,384)
Net Position Restricted for Pensions, End of Year	\$ 17,320	\$ 49,686	\$ 57,492	\$ 254,186	\$ 27,783	\$ (4,762)

Arkansas Local Police and Fire Retirement System
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	Joiner Volunteer Fire 10405-35	Jonesboro Volunteer Fire 10502-35	Junction City Volunteer Fire 10618-35	Keiser Volunteer Fire 10707-35	Kensett Volunteer Fire 10804-35	Lake City Volunteer Fire 11002-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12
Employer contributions	4,267	8,046	1,945	5,320	4,444	6,152
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	4,267	8,046	1,945	5,320	4,444	6,164
Net investment income	4,805	-	27,053	7,147	10,259	14,547
Total additions	9,072	8,046	28,998	12,467	14,703	20,711
Deductions						
Benefits paid to participants	7,621	-	13,725	10,726	12,466	12,602
Administrative expenses	40	-	225	59	85	121
Total deductions	7,661	-	13,950	10,785	12,551	12,723
Net Increase (Decrease) in Net Position Restricted for Pensions	1,411	8,046	15,048	1,682	2,152	7,988
Net Position Restricted for Pensions, Beginning of Year	30,737	(62,047)	169,509	45,934	66,062	91,202
Net Position Restricted for Pensions, End of Year	\$ 32,148	\$ (54,001)	\$ 184,557	\$ 47,616	\$ 68,214	\$ 99,190

Arkansas Local Police and Fire Retirement System
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	Lake Village Volunteer Fire 11207-35	Lavaca Volunteer Fire 11304-35	Leachville Volunteer Fire 11401-35	Lewisville Volunteer Fire 11525-35	Lincoln Volunteer Fire 11614-35	Lockesburg Volunteer Fire 11703-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	3,650	9,997	2,072	2,614	3,529	5,824
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	3,650	9,997	2,072	2,614	3,529	5,824
Net investment income	21,936	9,839	17,027	10,189	14,916	15,730
Total additions	25,586	19,836	19,099	12,803	18,445	21,554
Deductions						
Benefits paid to participants	17,337	12,091	12,727	10,760	12,091	13,186
Administrative expenses	182	82	141	85	124	131
Total deductions	17,519	12,173	12,868	10,845	12,215	13,317
Net Increase (Decrease) in Net Position Restricted for Pensions	8,067	7,663	6,231	1,958	6,230	8,237
Net Position Restricted for Pensions, Beginning of Year	139,521	60,552	108,317	65,699	94,499	98,817
Net Position Restricted for Pensions, End of Year	\$ 147,588	\$ 68,215	\$ 114,548	\$ 67,657	\$ 100,729	\$ 107,054

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	Lowell Volunteer Fire 11908-35	Luxora Volunteer Fire 11959-35	Magazine Volunteer Fire 12092-35	Magnolia Volunteer Fire 12181-35	Malvern Volunteer Fire 12297-35	Mammoth Spring Volunteer Fire 12394-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	(135)	496	15,662	10,334	180	5,149
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	(135)	496	15,662	10,334	180	5,149
Net investment income	10,144	36,380	-	12,289	11,045	8,273
Total additions	10,009	36,876	15,662	22,623	11,225	13,422
Deductions						
Benefits paid to participants	2,475	4,846	17,192	16,488	2,662	12,691
Administrative expenses	84	302	-	102	92	69
Total deductions	2,559	5,148	17,192	16,590	2,754	12,760
Net Increase (Decrease) in Net Position Restricted for Pensions	7,450	31,728	(1,530)	6,033	8,471	662
Net Position Restricted for Pensions, Beginning of Year	62,659	222,212	(24,818)	77,402	68,043	53,809
Net Position Restricted for Pensions, End of Year	\$ 70,109	\$ 253,940	\$ (26,348)	\$ 83,435	\$ 76,514	\$ 54,471

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	Mansfield Volunteer Fire 12580-35	Marianna Volunteer Fire 12688-35	Marked Tree Volunteer Fire 12882-35	Marmaduke Volunteer Fire 12971-35	Marshall Volunteer Fire 13056-35	Marvell Volunteer Fire 13080-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	341	-	2,702	4,201	30,924	11,795
Local plan administrative mergers	-	255,714	-	-	-	-
Total contributions	341	255,714	2,702	4,201	30,924	11,795
Net investment income	10,507	21,139	59,566	5,424	-	13,898
Total additions	10,848	276,853	62,268	9,625	30,924	25,693
Deductions						
Benefits paid to participants	10,051	-	21,141	9,691	32,943	20,577
Administrative expenses	87	175	494	45	-	115
Total deductions	10,138	175	21,635	9,736	32,943	20,692
Net Increase (Decrease) in Net Position Restricted for Pensions	710	276,678	40,633	(111)	(2,019)	5,001
Net Position Restricted for Pensions, Beginning of Year	69,404	-	369,497	35,550	(14,919)	88,449
Net Position Restricted for Pensions, End of Year	\$ 70,114	\$ 276,678	\$ 410,130	\$ 35,439	\$ (16,938)	\$ 93,450

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	McCrary Volunteer Fire 13285-35	McGehee Volunteer Fire 13382-35	McNeil Volunteer Fire 13471-35	McRae Volunteer Fire 13587-35	Melbourne Volunteer Fire 13684-35	Mena Volunteer Fire 13773-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	1,756	3,184	496	5,835	16,648	496
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	1,756	3,184	496	5,835	16,648	496
Net investment income	37,922	7,209	14,377	2,237	-	24,007
Total additions	39,678	10,393	14,873	8,072	16,648	24,503
Deductions						
Benefits paid to participants	16,937	11,270	7,892	5,026	14,686	8,211
Administrative expenses	315	60	119	19	-	199
Total deductions	17,252	11,330	8,011	5,045	14,686	8,410
Net Increase (Decrease) in Net Position Restricted for Pensions	22,426	(937)	6,862	3,027	1,962	16,093
Net Position Restricted for Pensions, Beginning of Year	236,956	47,648	90,658	13,121	(64,075)	149,059
Net Position Restricted for Pensions, End of Year	\$ 259,382	\$ 46,711	\$ 97,520	\$ 16,148	\$ (62,113)	\$ 165,152

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	Mineral Springs Volunteer Fire 13889-35	Monette Volunteer Fire 13986-35	Monticello Volunteer Fire 14087-35	Montrose Volunteer Fire 14184-35	Moro Volunteer Fire 14257-35	Mount Ida Volunteer Fire 14486-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	496	15,107	3,017	5,210	6,537	-
Local plan administrative mergers	-	-	-	-	-	400,242
Total contributions	496	15,107	3,017	5,210	6,537	400,242
Net investment income	11,006	-	53,504	3,018	7,103	33,088
Total additions	11,502	15,107	56,521	8,228	13,640	433,330
Deductions						
Benefits paid to participants	6,226	16,037	32,920	5,266	7,576	-
Administrative expenses	91	-	444	25	59	275
Total deductions	6,317	16,037	33,364	5,291	7,635	275
Net Increase (Decrease) in Net Position Restricted for Pensions	5,185	(930)	23,157	2,937	6,005	433,055
Net Position Restricted for Pensions, Beginning of Year	69,433	(17,692)	338,561	18,285	43,481	-
Net Position Restricted for Pensions, End of Year	\$ 74,618	\$ (18,622)	\$ 361,718	\$ 21,222	\$ 49,486	\$ 433,055

Arkansas Local Police and Fire Retirement System
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	Mountain Home Volunteer Fire 14389-35	Mountain View Volunteer Fire 14524-35	Mulberry Volunteer Fire 14575-35	Murfreesboro Volunteer Fire 14672-35	Newark Volunteer Fire 14974-35	Newport Volunteer Fire 15067-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	18,557	42,885	1,756	26,327	3,952	1,441
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	18,557	42,885	1,756	26,327	3,952	1,441
Net investment income	-	41,101	35,306	-	15,004	14,969
Total additions	18,557	83,986	37,062	26,327	18,956	16,410
Deductions						
Benefits paid to participants	16,332	60,573	22,186	21,462	13,186	11,844
Administrative expenses	-	341	293	-	125	124
Total deductions	16,332	60,914	22,479	21,462	13,311	11,968
Net Increase (Decrease) in Net Position Restricted for Pensions	2,225	23,072	14,583	4,865	5,645	4,442
Net Position Restricted for Pensions, Beginning of Year	(103,885)	257,436	223,756	(107,240)	95,362	95,738
Net Position Restricted for Pensions, End of Year	\$ (101,660)	\$ 280,508	\$ 238,339	\$ (102,375)	\$ 101,007	\$ 100,180

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	Norman Volunteer Fire 15156-35	Norphlet Volunteer Fire 15172-35	North Crossett Volunteer Fire 15253-35	Ola Volunteer Fire 15555-35	Oppelo Volunteer Fire 15660-35	Ozark Volunteer Fire 15857-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	5,056	180	11,725	3,017	7,226	4,593
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	5,056	180	11,725	3,017	7,226	4,593
Net investment income	7,030	11,014	-	43,598	13,452	160,711
Total additions	12,086	11,194	11,725	46,615	20,678	165,304
Deductions						
Benefits paid to participants	4,590	4,845	12,271	25,790	13,158	83,091
Administrative expenses	58	91	-	362	112	1,334
Total deductions	4,648	4,936	12,271	26,152	13,270	84,425
Net Increase (Decrease) in Net Position Restricted for Pensions	7,438	6,258	(546)	20,463	7,408	80,879
Net Position Restricted for Pensions, Beginning of Year	42,289	68,953	(47,539)	275,077	84,327	1,011,273
Net Position Restricted for Pensions, End of Year	\$ 49,727	\$ 75,211	\$ (48,085)	\$ 295,540	\$ 91,735	\$ 1,092,152

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	Pangburn Volunteer Fire 15997-35	Paragould Volunteer Fire 16160-35	Parkin Volunteer Fire 16268-35	Perla Volunteer Fire 16284-35	Perryville Volunteer Fire 16314-35	Piggott Volunteer Fire 16357-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	3,017	4,164	7,078	6,469	5,926	17,016
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	3,017	4,164	7,078	6,469	5,926	17,016
Net investment income	36,448	-	1,882	-	11,533	53,837
Total additions	39,465	4,164	8,960	6,469	17,459	70,853
Deductions						
Benefits paid to participants	24,762	3,030	9,016	3,030	13,731	46,352
Administrative expenses	303	-	16	-	96	447
Total deductions	25,065	3,030	9,032	3,030	13,827	46,799
Net Increase (Decrease) in Net Position Restricted for Pensions	14,400	1,134	(72)	3,439	3,632	24,054
Net Position Restricted for Pensions, Beginning of Year	231,315	(26,351)	12,349	(4,916)	73,655	340,290
Net Position Restricted for Pensions, End of Year	\$ 245,715	\$ (25,217)	\$ 12,277	\$ (1,477)	\$ 77,287	\$ 364,344

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	Plainview Volunteer Fire 16578-35	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
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ 10	\$ -
Employer contributions	9,659	27,955	21,218	3,382	8,918	12,848
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	9,659	27,955	21,218	3,382	8,928	12,848
Net investment income	14,831	13,216	2,574	26,631	26,377	-
Total additions	24,490	41,171	23,792	30,013	35,305	12,848
Deductions						
Benefits paid to participants	14,957	31,278	15,947	14,537	19,452	21,002
Administrative expenses	123	110	21	221	219	-
Total deductions	15,080	31,388	15,968	14,758	19,671	21,002
Net Increase (Decrease) in Net Position Restricted for Pensions	9,410	9,783	7,824	15,255	15,634	(8,154)
Net Position Restricted for Pensions, Beginning of Year	92,350	81,597	12,935	166,648	164,798	(31,814)
Net Position Restricted for Pensions, End of Year	\$ 101,760	\$ 91,380	\$ 20,759	\$ 181,903	\$ 180,432	\$ (39,968)

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	Rector Volunteer Fire 17043-35	Rison Volunteer Fire 17140-35	Russell Volunteer Fire 17329-35	Russellville Volunteer Fire 17337-35	Salem Volunteer Fire 17531-35	Searcy Volunteer Fire 17639-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	7,757	25,267	6,735	41,000	7,597	20,980
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	7,757	25,267	6,735	41,000	7,597	20,980
Net investment income	14,717	23,810	4,463	60,309	12,050	-
Total additions	22,474	49,077	11,198	101,309	19,647	20,980
Deductions						
Benefits paid to participants	18,887	35,784	6,541	63,241	16,426	13,546
Administrative expenses	122	198	37	501	100	-
Total deductions	19,009	35,982	6,578	63,742	16,526	13,546
Net Increase (Decrease) in Net Position Restricted for Pensions	3,465	13,095	4,620	37,567	3,121	7,434
Net Position Restricted for Pensions, Beginning of Year	94,580	149,264	26,895	375,886	77,298	(131,740)
Net Position Restricted for Pensions, End of Year	\$ 98,045	\$ 162,359	\$ 31,515	\$ 413,453	\$ 80,419	\$ (124,306)

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Agent Multiple-Employer Defined Benefit Pension Plan
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	Shannon Hills Volunteer Fire 17663-35	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
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	7,715	1,756	6,176	7,243	3,888	10,806
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	7,715	1,756	6,176	7,243	3,888	10,806
Net investment income	-	21,368	57,802	26,586	-	22,960
Total additions	7,715	23,124	63,978	33,829	3,888	33,766
Deductions						
Benefits paid to participants	7,982	14,066	29,829	17,821	3,630	29,568
Administrative expenses	-	177	480	221	-	191
Total deductions	7,982	14,243	30,309	18,042	3,630	29,759
Net Increase (Decrease) in Net Position Restricted for Pensions	(267)	8,881	33,669	15,787	258	4,007
Net Position Restricted for Pensions, Beginning of Year	(286)	135,398	361,427	166,090	(4,054)	148,244
Net Position Restricted for Pensions, End of Year	\$ (553)	\$ 144,279	\$ 395,096	\$ 181,877	\$ (3,796)	\$ 152,251

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	Star City Volunteer Fire 18244-35	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
Additions						
Contributions						
Member contributions	\$ -	\$ 12	\$ -	\$ -	\$ -	\$ -
Employer contributions	26,715	496	811	11,467	3,738	17,417
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	26,715	508	811	11,467	3,738	17,417
Net investment income	41,772	36,548	13,757	-	8,514	10,015
Total additions	68,487	37,056	14,568	11,467	12,252	27,432
Deductions						
Benefits paid to participants	63,284	11,052	6,781	8,461	6,196	17,837
Administrative expenses	347	303	114	-	71	83
Total deductions	63,631	11,355	6,895	8,461	6,267	17,920
Net Increase (Decrease) in Net Position Restricted for Pensions	4,856	25,701	7,673	3,006	5,985	9,512
Net Position Restricted for Pensions, Beginning of Year	270,933	226,325	86,193	(3,737)	52,720	60,786
Net Position Restricted for Pensions, End of Year	\$ 275,789	\$ 252,026	\$ 93,866	\$ (731)	\$ 58,705	\$ 70,298

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	Taylor Volunteer Fire 18821-35	Thornton Volunteer Fire 18953-35	Tillar Volunteer Fire 19038-35	Tracy Area Volunteer Fire 19127-35	Trumann Volunteer Fire 19224-35	Tuckerman Volunteer Fire 19313-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	13,481	22,760	2,827	4,653	2,071	8,752
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	13,481	22,760	2,827	4,653	2,071	8,752
Net investment income	6,046	-	7,519	2,536	5,929	-
Total additions	19,527	22,760	10,346	7,189	8,000	8,752
Deductions						
Benefits paid to participants	21,227	22,532	7,021	6,312	7,621	11,866
Administrative expenses	50	-	62	21	49	-
Total deductions	21,277	22,532	7,083	6,333	7,670	11,866
Net Increase (Decrease) in Net Position Restricted for Pensions	(1,750)	228	3,263	856	330	(3,114)
Net Position Restricted for Pensions, Beginning of Year	40,442	(41,204)	47,574	16,165	38,639	(20,027)
Net Position Restricted for Pensions, End of Year	\$ 38,692	\$ (40,976)	\$ 50,837	\$ 17,021	\$ 38,969	\$ (23,141)

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	Turrell Volunteer Fire 19356-35	Tyronza Volunteer Fire 19372-35	Vilonia Volunteer Fire 19526-35	Viola Volunteer Fire 19615-35	Wabbaseka Volunteer Fire 19828-35	Waldo Volunteer Fire 19917-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	1,434	19,001	10,394	13,981	7,070	8,538
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	1,434	19,001	10,394	13,981	7,070	8,538
Net investment income	1,595	-	17,251	-	-	4,244
Total additions	3,029	19,001	27,645	13,981	7,070	12,782
Deductions						
Benefits paid to participants	1,755	17,587	17,797	12,091	9,331	6,886
Administrative expenses	13	-	143	-	-	35
Total deductions	1,768	17,587	17,940	12,091	9,331	6,921
Net Increase (Decrease) in Net Position Restricted for Pensions	1,261	1,414	9,705	1,890	(2,261)	5,861
Net Position Restricted for Pensions, Beginning of Year	9,808	(26,147)	108,039	(31,202)	(1,457)	24,842
Net Position Restricted for Pensions, End of Year	\$ 11,069	\$ (24,733)	\$ 117,744	\$ (29,312)	\$ (3,718)	\$ 30,703

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	Walnut Ridge Volunteer Fire 20117-35	Washington Volunteer Fire 20311-35	Weiner Volunteer Fire 20419-35	West Point Volunteer Fire 20656-35	Wheatley Volunteer Fire 20702-35	White Hall Volunteer Fire 20818-35
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ -	\$ 12	\$ -
Employer contributions	27,632	1,764	9,820	3,115	1,999	3,416
Local plan administrative mergers	-	-	-	-	-	-
Total contributions	27,632	1,764	9,820	3,115	2,011	3,416
Net investment income	8,205	2,320	20,679	7,258	13,722	18,235
Total additions	35,837	4,084	30,499	10,373	15,733	21,651
Deductions						
Benefits paid to participants	33,401	3,630	25,982	7,381	7,261	14,366
Administrative expenses	68	19	172	60	114	151
Total deductions	33,469	3,649	26,154	7,441	7,375	14,517
Net Increase (Decrease) in Net Position Restricted for Pensions	2,368	435	4,345	2,932	8,358	7,134
Net Position Restricted for Pensions, Beginning of Year	52,512	14,968	133,152	46,034	85,617	115,767
Net Position Restricted for Pensions, End of Year	\$ 54,880	\$ 15,403	\$ 137,497	\$ 48,966	\$ 93,975	\$ 122,901

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	Wilmot Volunteer Fire 21008-35	Wilson Volunteer Fire 21091-35	Wynne Volunteer Fire 21199-35	Bald Knob Part-Paid Fire 906-38	Wynne Part-Paid Fire 21199-38	Total
Additions						
Contributions						
Member contributions	\$ -	\$ -	\$ -	\$ 684	\$ 311	\$ 12,988
Employer contributions	496	5,087	9,374	(450)	-	38,337,174
Local plan administrative mergers	-	-	-	-	-	3,534,704
Total contributions	496	5,087	9,374	234	311	41,884,866
Net investment income	12,400	13,168	8,895	17,755	20,597	49,531,889
Total additions	12,896	18,255	18,269	17,989	20,908	91,416,755
Deductions						
Benefits paid to participants	6,106	12,562	21,127	-	-	58,382,274
Administrative expenses	103	109	74	147	171	411,101
Total deductions	6,209	12,671	21,201	147	171	58,793,375
Net Increase (Decrease) in Net Position Restricted for Pensions	6,687	5,584	(2,932)	17,842	20,737	32,623,380
Net Position Restricted for Pensions, Beginning of Year	77,806	83,384	59,676	107,271	124,419	298,691,798
Net Position Restricted for Pensions, End of Year	\$ 84,493	\$ 88,968	\$ 56,744	\$ 125,113	\$ 145,156	\$ 331,315,178

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, 2021

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, 2021

Note 2: Summary of Significant Accounting and Reporting Policies

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

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

Contributions

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

Investment Income

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

Benefit Payments

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

Administrative Expenses

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

Fiduciary Net Position

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

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Notes to Schedule of Changes in Fiduciary Net Position by Employer
December 31, 2021

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, 2021. The combining statements for plans administered by the System are as follows:

	Cost-Sharing Multiple-Employer	Agent Multiple-Employer	Total
Additions			
Contributions			
Member contributions	\$ 25,896,170	\$ 12,988	\$ 25,909,158
Employer contributions	97,841,951	38,337,174	136,179,125
Local plan administrative mergers and paid military time	66,481	3,534,704	3,601,185
Total contributions	123,804,602	41,884,866	165,689,468
Net investment income	417,518,996	49,531,889	467,050,885
Total additions	541,323,598	91,416,755	632,740,353
Deductions			
Benefits payments, including refunds and DROP distributions	117,682,480	58,382,274	176,064,754
Administrative expenses	3,465,297	411,101	3,876,398
Total deductions	121,147,777	58,793,375	179,941,152
Net Increase in Net Position Restricted for Pensions	420,175,821	32,623,380	452,799,201
Net Position Restricted for Pensions, Beginning of Year	2,515,790,825	298,691,798	2,814,482,623
Net Position Restricted for Pensions, End of Year	\$ 2,935,966,646	\$ 331,315,178	\$ 3,267,281,824

Note 4: Additional Financial Information

Additional financial information is located in LOPFI's comprehensive annual financial report for the year ended December 31, 2021, 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, 2021





April 5, 2022

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, 2021 for additional discussion of the nature of actuarial calculations and more information related to participant data, demographic assumptions, and benefit provisions. The economic assumptions for purposes of the GASB disclosures were selected by the actuary based on the results of an experience study covering the period from January 1, 2017 through December 31, 2020.

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

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SECTION A

EXECUTIVE SUMMARY

Executive Summary as of December 31, 2021

	2021	
Actuarial Valuation Date	December 31, 2021	
Measurement Date of the Net Pension Liability	December 31, 2021	
Employer's Fiscal Year Ending Date (Reporting Date)	December 31, 2021	

	Paid Service	Volunteer Service
Membership		
Number of		
- Retirees and Beneficiaries (Including DROP)	4,205	3,782
- Inactive, Nonretired Members	6,641	6,804
- Active Members	6,467	7,316
- Total	17,313	17,902
Covered Payroll	\$ 392,522,925	N/A

Net Pension Liability		
Total Pension Liability	\$ 3,313,775,167	\$ 153,866,292
Plan Fiduciary Net Position	2,808,460,486	127,506,160
Net Pension Liability	\$ 505,314,681	\$ 26,360,132
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	84.75%	82.87%
Net Pension Liability as a Percentage of Covered Payroll	128.74%	N/A

Development of the Single Discount Rate		
Single Discount Rate	7.00%	7.00%
Long-Term Expected Rate of Investment Return	7.00%	7.00%
Long-Term Municipal Bond Rate*	1.84%	1.84%
Last year ending December 31 in the 2022 to 2121 projection period for which projected benefit payments are fully funded	2121	2121

Total Pension Expense \$ 60,948,597 \$ 1,128,471

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	\$ 59,857,109	\$ -	\$ 3,364,783	\$ 132,920
Changes in assumptions	19,512,638	-	-	2,125,263
Net difference between projected and actual earnings on pension plan investments	35,406,366	345,159,873	1,561,215	15,599,712
Total	\$ 114,776,113	\$ 345,159,873	\$ 4,925,998	\$ 17,857,895

**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, 2021. 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, 2021 and a measurement date of December 31, 2021.

Single Discount Rate

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

For the purpose of this valuation, the expected rate of return on pension plan investments is 7.00%; the municipal bond rate is 1.84% (based on the weekly rate closest to but not later than the measurement date of the Fidelity "20-Year Municipal GO AA Index"); and the resulting Single Discount Rate is 7.00%.

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

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

- (1) The unfunded liability may decrease in dollar amount each year in the future.
- (2) The unfunded liability will be paid off in approximately 17 years for paid and 16 years for volunteer, which is the number of years remaining in the closed amortization schedule of the unfunded liability beginning January 1, 2022.
- (3) The funded status of the plan will increase gradually towards a 100% funded ratio.

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

Limitations of Assets as a Percent of Total Pension Liability Measurements

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

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

Limitation of Project Scope

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

SECTION B

FINANCIAL STATEMENTS

Statement of Pension Expense under GASB Statement No. 68 Fiscal Year Ended December 31, 2021

	Paid Service	Volunteer Service	Total
A. Expense			
1. Service Cost	\$ 61,128,877	\$ 2,443,055	\$ 63,571,932
2. Interest on the Total Pension Liability	214,810,656	10,015,555	224,826,211
3. Current-Period Benefit Changes	-	-	-
4. Employee Contributions (made negative for addition here)	(25,896,170)	-	(25,896,170)
5. Projected Earnings on Plan Investments (made negative for addition here)	(168,571,820)	(7,626,527)	(176,198,347)
6. Pension Plan Administrative Expense	3,314,134	151,163	3,465,297
7. Other Changes in Plan Fiduciary Net Position	-	-	-
8. Recognition of Outflow (Inflow) of Resources Due to Liabilities	73,748,816	565,597	74,314,413
9. Recognition of Outflow (Inflow) of Resources Due to Assets	(97,585,896)	(4,420,372)	(102,006,268)
10. Total Pension Expense	\$ 60,948,597	\$ 1,128,471	\$ 62,077,068

Statement of Outflows and Inflows Arising from Current Reporting Period Fiscal Year Ended December 31, 2021

	<u>Paid Service</u>	<u>Volunteer Service</u>
A. Outflows (Inflows) of Resources Due to Liabilities		
1. Difference between expected and actual experience of the Total Pension Liability (gains) or losses	\$ 28,950,782	\$ 4,845,552
2. Assumption Changes (gains) or losses	\$ 27,385,399	\$ (3,114,218)
3. Recognition period for Liabilities: Average of the expected remaining service lives of all employees {in years}	3.4785	3.1490
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	\$ 8,322,778	\$ 1,538,759
5. Outflow (Inflow) of Resources to be recognized in the current pension expense for Assumption Changes	\$ 7,872,761	\$ (988,955)
6. Outflow (Inflow) of Resources to be recognized in the current pension expense due to Liabilities	\$ 16,195,539	\$ 549,804
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	\$ 20,628,004	\$ 3,306,793
8. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses for Assumption Changes	\$ 19,512,638	\$ (2,125,263)
9. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Liabilities	\$ 40,140,642	\$ 1,181,530
B. Outflows (Inflows) of Resources Due to Assets		
1. Net difference between projected and actual earnings on pension plan investments (gains) or losses	\$ (230,885,290)	\$ (10,435,359)
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	\$ (46,177,058)	\$ (2,087,072)
4. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Assets	\$ (184,708,232)	\$ (8,348,287)

Paid Service

Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods Fiscal Year Ended December 31, 2021

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	\$ 73,748,816	\$ -	\$ 73,748,816
2. Due to assets	35,406,364	132,992,260	(97,585,896)
3. Total*	\$ 109,155,180	\$ 132,992,260	\$ (23,837,080)

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	\$ 46,712,039	\$ -	\$ 46,712,039
2. Assumption changes	27,036,777	-	27,036,777
3. Net difference between projected and actual earnings on pension plan investments	35,406,364	132,992,260	(97,585,896)
4. Total*	\$ 109,155,180	\$ 132,992,260	\$ (23,837,080)

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	\$ 59,857,109	\$ -	\$ 59,857,109
2. Assumption changes	19,512,638	-	19,512,638
3. Net difference between projected and actual earnings on pension plan investments	35,406,366	345,159,873	(309,753,507)
4. Total*	\$ 114,776,113	\$ 345,159,873	\$ (230,383,760)

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
2022	\$ (33,113,309)
2023	(86,799,604)
2024	(64,293,789)
2025	(46,177,058)
2026	-
Thereafter	-
Total*	\$ (230,383,760)

* 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, 2021

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					
2017	\$ 27,865,374	4.4029	\$ 2,549,902	\$ -	0.0000
2018	32,386,236	4.1228	7,855,398	964,644	0.1228
2019	63,967,124	3.9879	16,040,303	15,846,215	0.9879
2020	46,305,562	3.8770	11,943,658	22,418,246	1.8770
2021	28,950,782	3.4785	8,322,778	20,628,004	2.4785
Total			\$ 46,712,039	\$ 59,857,109	
Deferred Outflow (Inflow) Due to Assumption Changes					
2017	\$ 209,424,780	4.4029	\$ 19,164,016	\$ -	0.0000
2018	-	4.1228	-	-	0.1228
2019	-	3.9879	-	-	0.9879
2020	-	3.8770	-	-	1.8770
2021	27,385,399	3.4785	7,872,761	19,512,638	2.4785
Total			\$ 27,036,777	\$ 19,512,638	
Deferred Outflow (Inflow) Due to Differences Between Projected and Actual Earnings on Plan Investments					
2017	\$ (97,612,641)	5.0000	\$ (19,522,529)	\$ -	0.0000
2018	177,031,822	5.0000	35,406,364	35,406,366	1.0000
2019	(207,131,880)	5.0000	(41,426,376)	(82,852,752)	2.0000
2020	(129,331,483)	5.0000	(25,866,297)	(77,598,889)	3.0000
2021	(230,885,290)	5.0000	(46,177,058)	(184,708,232)	4.0000
Total			\$ (97,585,896)	\$ (309,753,507)	

Volunteer Service

Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods Fiscal Year Ended December 31, 2021

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	\$ 1,665,625	\$ 1,100,028	\$ 565,597
2. Due to assets	1,561,217	5,981,589	(4,420,372)
3. Total*	\$ 3,226,842	\$ 7,081,617	\$ (3,854,775)

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	\$ 1,665,625	\$ 111,073	\$ 1,554,552
2. Assumption changes	-	988,955	(988,955)
3. Net difference between projected and actual earnings on pension plan investments	1,561,217	5,981,589	(4,420,372)
4. Total*	\$ 3,226,842	\$ 7,081,617	\$ (3,854,775)

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	\$ 3,364,783	\$ 132,920	\$ 3,231,863
2. Assumption changes	-	2,125,263	(2,125,263)
3. Net difference between projected and actual earnings on pension plan investments	1,561,215	15,599,712	(14,038,497)
4. Total*	\$ 4,925,998	\$ 17,857,895	\$ (12,931,897)

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
2022	\$ (3,052,902)
2023	(4,608,991)
2024	(3,182,933)
2025	(2,087,071)
2026	-
Thereafter	-
Total*	\$ (12,931,897)

* 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, 2021

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					
2017	\$ (578,714)	3.6685	\$ -	\$ -	0.0000
2018	(86,526)	3.5331	(13,056)	-	0.0000
2019	438,588	3.4571	126,866	57,990	0.4571
2020	(328,954)	3.3561	(98,017)	(132,920)	1.3561
2021	4,845,552	3.1490	1,538,759	3,306,793	2.1490
Total			\$ 1,554,552	\$ 3,231,863	
Deferred Outflow (Inflow) Due to Assumption Changes					
2017	\$ 10,514,403	3.6685	\$ -	\$ -	0.0000
2018	-	3.5331	-	-	0.0000
2019	-	3.4571	-	-	0.4571
2020	-	3.3561	-	-	1.3561
2021	(3,114,218)	3.1490	(988,955)	(2,125,263)	2.1490
Total			\$ (988,955)	\$ (2,125,263)	
Deferred Outflow (Inflow) Due to Differences Between Projected and Actual Earnings on Plan Investments					
2017	\$ (4,288,479)	5.0000	\$ (857,695)	\$ -	0.0000
2018	7,806,083	5.0000	1,561,217	1,561,215	1.0000
2019	(9,295,198)	5.0000	(1,859,040)	(3,718,078)	2.0000
2020	(5,888,911)	5.0000	(1,177,782)	(3,533,347)	3.0000
2021	(10,435,359)	5.0000	(2,087,072)	(8,348,287)	4.0000
Total			\$ (4,420,372)	\$ (14,038,497)	

Statement of Fiduciary Net Position as of December 31, 2021

	2021		
	Paid Service	Volunteer Service	Total
Assets			
Cash and Short-Term Investments	\$ 47,472,746	\$ 2,155,297	\$ 49,628,043
Receivables			
Contributions Receivable	\$ 8,448,948	\$ 383,588	\$ 8,832,536
Interest Receivable	397,844	18,062	415,906
Leases Receivable	257,853	11,707	269,560
Total Receivables	<u>\$ 9,104,645</u>	<u>\$ 413,357</u>	<u>\$ 9,518,002</u>
Prepaid Expense	\$ 12,064,658	\$ 547,744	\$ 12,612,402
Investments			
U.S. Treasury Securities	\$ 63,018,020	\$ 2,861,064	\$ 65,879,084
Corporate Bonds	33,288,676	1,511,330	34,800,006
Mortgage-Backed Securities	37,853,438	1,718,574	39,572,012
Alternative Investments	277,705,283	12,608,023	290,313,306
Equity Securities	481,239,987	21,848,647	503,088,634
Mutual Funds	1,834,593,212	83,291,874	1,917,885,086
Real Estate Investment Trusts	11,092,243	503,596	11,595,839
Total Investments	<u>\$ 2,738,790,859</u>	<u>\$ 124,343,108</u>	<u>\$ 2,863,133,967</u>
Land, Building, Furniture and Equipment	\$ 3,099,587	\$ 140,724	\$ 3,240,311
Other Assets	\$ 106,039	\$ 4,814	\$ 110,853
Total Assets	<u>\$ 2,810,638,534</u>	<u>\$ 127,605,044</u>	<u>\$ 2,938,243,578</u>
Liabilities			
Payables			
Accounts Payable and Accrued Expenses	\$ 1,393,266	\$ 63,255	\$ 1,456,521
Refunds Payable	184,449	8,374	192,823
Due to Pension Review Board	358,063	16,256	374,319
Total Liabilities	<u>\$ 1,935,778</u>	<u>\$ 87,885</u>	<u>\$ 2,023,663</u>
Deferred Inflows of Resources			
Deferred amounts for leases	\$ 242,270	\$ 10,999	\$ 253,269
Net Position Restricted for Pensions	<u>\$ 2,808,460,486</u>	<u>\$ 127,506,160</u>	<u>\$ 2,935,966,646</u>



Statement of Changes in Fiduciary Net Position for Year Ended December 31, 2021

	2021		
	Paid Service	Volunteer Service	Total
Additions			
Contributions			
Employer	\$ 92,340,050	\$ 5,501,901	\$ 97,841,951
Employee	25,896,170	-	25,896,170
Other	66,481	-	66,481
Total Contributions	<u>\$ 118,302,701</u>	<u>\$ 5,501,901</u>	<u>\$ 123,804,602</u>
Investment Income			
Net Appreciation in Fair Value of Investments	\$ 386,110,636	\$ 17,458,411	\$ 403,569,047
Interest and Dividends	21,609,676	977,105	22,586,781
Less Investment Expense	(8,263,202)	(373,630)	(8,636,832)
Net Investment Income	<u>\$ 399,457,110</u>	<u>\$ 18,061,886</u>	<u>\$ 417,518,996</u>
Other	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Additions	<u>\$ 517,759,811</u>	<u>\$ 23,563,787</u>	<u>\$ 541,323,598</u>
Deductions			
Benefit Payments, including Refunds of Employee Contributions and DROP Distributions			
	\$ 113,319,528	\$ 4,362,952	\$ 117,682,480
Pension Plan Administrative Expense	3,314,134	151,163	3,465,297
Other	-	-	-
Total Deductions	<u>\$ 116,633,662</u>	<u>\$ 4,514,115</u>	<u>\$ 121,147,777</u>
Net Increase in Net Position	<u>\$ 401,126,149</u>	<u>\$ 19,049,672</u>	<u>\$ 420,175,821</u>
Amount to Reconcile Beginning and End of Year Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net Position Restricted for Pensions			
Beginning of Year	<u>\$ 2,407,334,337</u>	<u>\$ 108,456,488</u>	<u>\$ 2,515,790,825</u>
End of Year	<u>\$ 2,808,460,486</u>	<u>\$ 127,506,160</u>	<u>\$ 2,935,966,646</u>



SECTION C

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Changes in Net Pension Liability and Related Ratios Current Period Fiscal Year Ended December 31, 2021

	Paid Service	Volunteer Service	Total
A. Total Pension Liability			
1. Service Cost	\$ 61,128,877	\$ 2,443,055	\$ 63,571,932
2. Interest on the Total Pension Liability	214,810,656	10,015,555	224,826,211
3. Changes of benefit terms	-	-	-
4. Difference between expected and actual experience of the Total Pension Liability	28,950,782	4,845,552	33,796,334
5. Changes of assumptions	27,385,399	(3,114,218)	24,271,181
6. Benefit payments, including refunds of employee contributions & DROP distributions	(113,319,528)	(4,362,952)	(117,682,480)
7. Net change in Total Pension Liability	\$ 218,956,186	\$ 9,826,992	\$ 228,783,178
8. Total Pension Liability – beginning	3,094,818,981	144,039,300	3,238,858,281
9. Total Pension Liability – ending	\$3,313,775,167	\$ 153,866,292	\$3,467,641,459
B. Plan Fiduciary Net Position			
1. Employer contributions	\$ 92,340,050	\$ 5,501,901	\$ 97,841,951
2. Employee contributions	25,896,170	-	25,896,170
3. Other contributions	66,481	-	66,481
4. Pension plan net investment income	399,457,110	18,061,886	417,518,996
5. Benefit payments, including refunds of employee contributions & DROP distributions	(113,319,528)	(4,362,952)	(117,682,480)
6. Pension plan administrative expense	(3,314,134)	(151,163)	(3,465,297)
7. Net change in Plan Fiduciary Net Position	\$ 401,126,149	\$ 19,049,672	\$ 420,175,821
8. Plan Fiduciary Net Position – beginning	2,407,334,337	108,456,488	2,515,790,825
9. Plan Fiduciary Net Position – ending	\$2,808,460,486	\$ 127,506,160	\$2,935,966,646
C. Net Pension Liability	\$ 505,314,681	\$ 26,360,132	\$ 531,674,813
D. Plan Fiduciary Net Position as a percentage of the Total Pension Liability	84.75%	82.87%	84.67%
E. Covered-Employee Payroll	\$ 392,522,925	N/A	N/A
F. Net Pension Liability as a percentage of Covered-Employee Payroll	128.74%	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,	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability								
Service Cost	\$ 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	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	-	(2,985,529)	-	(24,831,215)	-	-	-	50,330
Difference between Expected and Actual Experience	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	27,385,399	-	-	-	209,424,780	-	51,592,627	-
Benefit Payments, DROP Distributions and Refunds	(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	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	3,094,818,981	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>\$ 3,313,775,167</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	\$ 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	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	66,481	98,204	180,761	87,759	54,467	38,872	34,066	56,744
Pension Plan Net Investment Income	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	(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	(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	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	2,407,334,337	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>\$ 2,808,460,486</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)	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	84.75 %	77.79 %	73.21 %	66.09 %	71.48 %	72.87 %	72.92 %	79.14 %
Covered-Employee Payroll	\$ 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	128.74 %	177.69 %	207.96 %	253.39 %	209.55 %	173.23 %	163.74 %	116.45 %
Notes to Schedule:	N/A							



Volunteer Service

Schedules of Required Supplementary Information

Schedule of Changes in Net Pension Liability and Related Ratios

Multiyear

Ultimately 10 Fiscal Years Will Be Displayed

Fiscal year ending December 31,	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability								
Service Cost	\$ 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	10,015,555	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	4,845,552	(328,954)	438,588	(86,526)	(578,714)	(996,748)	(1,813,451)	(1,426,660)
Assumption Changes	(3,114,218)	-	-	-	10,514,403	-	2,138,654	-
Benefit Payments	(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	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	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)	<u>\$ 153,866,292</u>	<u>\$ 144,039,300</u>	<u>\$ 136,384,837</u>	<u>\$ 128,257,221</u>	<u>\$ 120,878,186</u>	<u>\$ 103,714,962</u>	<u>\$ 97,465,046</u>	<u>\$ 90,183,301</u>
Plan Fiduciary Net Position								
Employer Contributions	\$ 5,501,901	\$ 5,627,223	\$ 5,671,414	\$ 5,166,749	\$ 5,040,672	\$ 4,811,421	\$ 4,832,505	\$ 4,969,527
Employee Contributions	-	-	-	-	-	-	-	-
Pension Plan Net Investment Income	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	(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	(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	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	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)	<u>\$ 127,506,160</u>	<u>\$ 108,456,488</u>	<u>\$ 94,385,517</u>	<u>\$ 77,674,300</u>	<u>\$ 78,218,886</u>	<u>\$ 66,681,172</u>	<u>\$ 60,693,212</u>	<u>\$ 58,236,980</u>
Net Pension Liability - Ending (a) - (b)	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	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
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
Notes to Schedule:	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%

* 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



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
2012	\$ 48,370,995	\$ 48,370,995	\$ -	\$ 282,170,105	17.14%
2013	54,034,420	54,034,420	-	296,617,370	18.22%
2014	58,994,602	58,994,602	-	310,870,608	18.98%
2015	62,792,095	62,792,095	-	320,487,331	19.59%
2016	70,486,795	70,486,795	-	329,344,355	21.40%
2017	72,369,349	72,369,349	-	339,098,676	21.34%
2018	78,694,349	78,694,349	-	356,127,157	22.10%
2019	82,853,422	82,853,422	-	371,574,513	22.30%
2020	88,292,104	88,292,104	-	386,909,993	22.82%
2021	92,340,050	92,340,050	-	392,522,925	23.52%

* 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
2012	\$ 4,195,779	\$ 4,195,779	\$ -	N/A	N/A
2013	4,359,914	4,359,914	-	N/A	N/A
2014	4,969,527	4,969,527	-	N/A	N/A
2015	4,832,505	4,832,505	-	N/A	N/A
2016	4,811,421	4,811,421	-	N/A	N/A
2017	5,040,672	5,040,672	-	N/A	N/A
2018	5,166,749	5,166,749	-	N/A	N/A
2019	5,671,414	5,671,414	-	N/A	N/A
2020	5,627,223	5,627,223	-	N/A	N/A
2021	5,501,901	5,501,901	-	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, 2019
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 2021:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	16 years beginning January 1, 2021
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 benefits, methods or assumptions in the December 31, 2019 actuarial valuation.

Volunteer Service

Notes to Schedule of Contributions

Valuation Date: December 31, 2019
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 2021:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Increasing Dollar, Closed
Remaining Amortization Period	16 years beginning January 1, 2021
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, 2019 actuarial valuation.

Schedule of Investment Returns Multiyear

Last 10 Fiscal Years

<u>FY Ending December 31,</u>	<u>Annual Return¹</u>
2012	12.30 %
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 %

¹ Annual returns are provided by the System.

SECTION D

NOTES TO FINANCIAL STATEMENTS

Long-Term Expected Return on Plan Assets

Information about the assumed rate of investment return is included in the 2017-2020 four-year experience study. The assumed rate of investment return falls within a reasonable range of the long-term expected rate of return.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These real rates of return are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real returns for the 10-year period were based on capital market assumptions collected from several national investment consultants over a three-year period. The 3-year average CMAM arithmetic nominal expected return is 6.98%. 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

<u>Asset Class</u>	<u>Target Allocation^a</u>	<u>Long-Term Expected Real Rate of Return^b</u>	<u>Allocation-Weighted Long-Term Expected Real Rate of Return</u>
U.S. Stock - Large Cap	21%	4.77%	1.00%
U.S. Stock - Small Cap	21%	5.47%	1.15%
International Equity	9%	5.97%	0.54%
Emerging Markets	9%	8.33%	0.75%
U.S. Corporate Bonds	25%	0.66%	0.17%
Real Estate	5%	4.34%	0.22%
Private Equity	10%	9.05%	0.90%
Total	100%		4.73%
Expected Inflation			2.25%
Total Return			6.98%

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

^b Based on capital market assumptions from investment professionals over a three-year period.

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

Single Discount Rate

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

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

Sensitivity of Net Pension Liability to the Single Discount Rate Assumption

	1% Decrease 6.00%	Current Single Discount Rate Assumption 7.00%	1% Increase 8.00%
Paid Service	\$1,016,870,919	\$505,314,681	\$92,585,671
Volunteer Service	51,846,161	26,360,132	5,995,540
Total	\$1,068,717,080	\$531,674,813	\$98,581,211

Summary of Population Statistics

	Paid Service	Volunteer Service
Inactive Plan Members or Beneficiaries Currently Receiving Benefits (Including DROP)	4,205	3,782
Inactive Plan Members Entitled to But Not Yet Receiving Benefits #	6,641	6,804
Active Plan Members	6,467	7,316
Total Plan Members	17,313	17,902

These counts include 1,847 and 2,753 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, 2021 of LOPFI Coverage for
BENEFIT PROGRAM 1 PAID SERVICE
Benefits and Conditions Evaluated and/or Considered
(Section references are to Arkansas Code of 1987, including
amendments from 2021 General Assembly Session)

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

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

Paid Service. Section 24-10-102(13). Covered employment which is half-time employment or more, and for which a minimum dollar amount is paid. For each calendar month in 1981, the minimum is \$500 for the month. For each later calendar year, the \$500 is indexed for inflation (Consumer Price Index). Accordingly, the monthly minimum during 2021 was \$1,489.

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

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

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

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

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

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

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

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

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

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

The minimum annuity payable to

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

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

- (a) The surviving spouse receives an annuity equal to the Option B50 annuity (joint and 50% survivor benefit) computed based upon the deceased member's service (and pay) record to time of death. Minimum of 20% of member's final average pay, or \$125 monthly if greater.
- (b) While a spouse benefit is payable, each dependent child under age 18 (age 23 if full time student) receives 10% of member's final average pay, or \$25 monthly if greater. The totals for 4 or more children cannot exceed 30% of final average pay, or \$125 monthly if greater.



- (c) While no spouse benefit is payable, each dependent child under age 18 (age 23 if full time student) receives 20% of member's final average pay, or \$25 monthly if greater. The total for 3 or more children cannot exceed 50% of final average pay, or \$125 monthly if greater.
- (d) If there is neither spouse nor child at time of member's death, each dependent parent receives 20% of final average pay.

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

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

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

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

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

Arkansas Local Police and Fire Retirement System
Brief Summary as of December 31, 2021 of LOPFI Coverage for
BENEFIT PROGRAM 2 PAID SERVICE
Benefits and Conditions Evaluated and/or Considered
(Section references are to Arkansas Code of 1987, including
amendments from 2021 General Assembly Session)

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

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

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

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

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

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

Arkansas Local Police and Fire Retirement System
Brief Summary as of December 31, 2021 of LOPFI Coverage for
VOLUNTEER SERVICE
Benefits and Conditions Evaluated and/or Considered
(Section references are to Arkansas Code of 1987, including
amendments from 2021 General Assembly Session)

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

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

Paid Service. Section 24-10-102(13). Covered employment which is half-time employment or more, and for which a minimum dollar amount is paid. For each calendar month in 1981, the minimum is \$500 for the month. For each later calendar year, the \$500 is indexed for inflation (Consumer Price Index). Accordingly, the monthly minimum during 2021 was \$1,489.

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, 2021 valuations was \$7.61 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, 2021 valuations was \$12.33 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 7.00% per year, compounded annually (net after administrative expenses). This rate of return is not the assumed real rate of return. The real rate of return is defined to be the portion of investment return which is more than the wage inflation rate. With a 3.0% wage inflation assumption, the 7.00% investment return rate translates to an assumed real rate of return of 4.0%.

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 \$7.61 effective July 1, 2022 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 \$12.33 effective July 1, 2022 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 7.00% Interest

Sample Attained Ages	Probability of Dying		Value at Retirement		Future Life Expectancy (Years)*					
	Next Year*		\$1.00 Monthly for Life		2021		2026		2031	
	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women
35	0.108%	0.050%	\$ 164.04	\$ 167.86	46.61	50.71	47.20	51.19	47.80	51.66
40	0.134%	0.065%	159.24	164.15	41.32	45.38	41.89	45.85	42.48	46.33
45	0.243%	0.164%	152.67	159.08	36.11	40.12	36.63	40.57	37.20	41.04
50	0.710%	0.414%	145.59	153.64	31.34	35.23	31.84	35.67	32.38	36.12
55	0.911%	0.503%	138.20	147.14	26.99	30.53	27.48	30.95	27.98	31.38
60	1.167%	0.618%	129.09	138.56	22.80	25.90	23.25	26.29	23.71	26.69
65	1.445%	0.825%	117.56	127.24	18.74	21.37	19.11	21.70	19.52	22.06
70	2.159%	1.328%	103.35	113.00	14.87	17.04	15.17	17.32	15.51	17.64
75	3.496%	2.345%	87.12	96.11	11.36	13.04	11.59	13.29	11.87	13.55
80	6.008%	4.327%	69.95	77.59	8.33	9.53	8.51	9.72	8.71	9.93

* 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	Sample Attained Ages
55	\$100	100 %	55
60	116	95	60
65	134	89	65
70	156	81	70
75	181	70	75
80	209	54	80

Schedule A-2 Probabilities of Disability Retirement

Paid Service Members

Sample Ages	Percent Becoming Disabled within Next Year	
	Non-Duty	Duty
20	0.10 %	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 7.00%; the municipal bond rate is 1.84%; and the resulting SDR is 7.00%.

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, 2022
(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	\$ 392,522,925				
1	373,937,215	\$ 25,057,830	\$ 39,836,505	\$ 56,318,797	\$ 121,213,132
2	341,131,647	22,774,199	38,384,226	60,413,764	121,572,189
3	315,586,318	21,013,830	37,026,458	39,964,688	98,004,975
4	294,102,705	19,540,890	35,604,774	41,403,166	96,548,829
5	273,667,023	18,127,837	34,268,315	42,766,622	95,162,773
6	256,649,451	16,958,204	32,865,366	44,081,697	93,905,268
7	240,139,138	15,834,254	31,486,538	45,416,932	92,737,725
8	224,056,202	14,743,645	30,111,817	46,780,123	91,635,586
9	208,789,123	13,700,004	28,779,668	48,183,758	90,663,430
10	194,492,914	12,723,273	27,500,232	49,629,480	89,852,985
11	180,611,813	11,777,931	26,236,098	51,118,580	89,132,609
12	167,352,032	10,881,027	25,024,295	52,652,211	88,557,532
13	154,742,800	10,036,920	23,855,704	54,231,777	88,124,401
14	142,729,324	9,236,978	22,726,757	55,858,731	87,822,466
15	131,479,494	8,489,995	21,645,869	57,534,493	87,670,357
16	120,739,821	7,776,793	20,594,679	59,260,527	87,632,000
17	110,417,838	7,089,542	19,580,802	61,038,343	87,708,688
18	100,575,507	6,435,100	18,614,208	-	25,049,309
19	90,963,700	5,800,898	17,566,091	-	23,366,988
20	81,490,038	5,188,431	16,495,970	-	21,684,401
21	72,508,544	4,615,514	15,458,556	-	20,074,070
22	63,990,334	4,070,046	14,471,844	-	18,541,890
23	55,773,740	3,546,008	13,513,419	-	17,059,427
24	47,915,869	3,043,078	12,582,274	-	15,625,351
25	40,381,279	2,557,167	11,677,613	-	14,234,780
26	33,214,796	2,095,181	10,809,288	-	12,904,468
27	26,519,196	1,665,425	9,988,687	-	11,654,112
28	20,385,983	1,278,994	9,217,768	-	10,496,762
29	15,289,179	961,218	8,540,553	-	9,501,771
30	11,293,183	708,142	7,965,123	-	8,673,265
31	7,989,787	498,731	7,448,808	-	7,947,539
32	5,200,598	320,886	6,976,095	-	7,296,981
33	2,767,140	168,118	6,531,570	-	6,699,688
34	822,927	49,544	6,126,651	-	6,176,195
35	-	-	5,828,713	-	5,828,713
36	-	-	5,612,049	-	5,612,049
37	-	-	5,390,899	-	5,390,899
38	-	-	5,166,325	-	5,166,325
39	-	-	4,939,347	-	4,939,347
40	-	-	4,711,212	-	4,711,212
41	-	-	4,483,082	-	4,483,082
42	-	-	4,255,765	-	4,255,765
43	-	-	4,029,965	-	4,029,965
44	-	-	3,806,425	-	3,806,425
45	-	-	3,585,775	-	3,585,775
46	-	-	3,368,569	-	3,368,569
47	-	-	3,155,261	-	3,155,261
48	-	-	2,946,218	-	2,946,218
49	-	-	2,741,897	-	2,741,897
50	-	-	2,542,794	-	2,542,794



Paid Service
Single Discount Rate Development
Projection of Contributions Beginning January 1, 2022
(Years 51-100)

Year	Projected Payroll for Current Employees	Projected Contributions from Current Employees	Projected Service Cost and Expense Contributions	Projected UAL Contributions	Projected Total Contributions
51	\$ -	\$ -	\$ 2,349,378	\$ -	\$ 2,349,378
52	-	-	2,162,093	-	2,162,093
53	-	-	1,981,364	-	1,981,364
54	-	-	1,807,593	-	1,807,593
55	-	-	1,641,162	-	1,641,162
56	-	-	1,482,431	-	1,482,431
57	-	-	1,331,733	-	1,331,733
58	-	-	1,189,371	-	1,189,371
59	-	-	1,055,610	-	1,055,610
60	-	-	930,668	-	930,668
61	-	-	814,707	-	814,707
62	-	-	707,826	-	707,826
63	-	-	610,046	-	610,046
64	-	-	521,310	-	521,310
65	-	-	441,472	-	441,472
66	-	-	370,300	-	370,300
67	-	-	307,473	-	307,473
68	-	-	252,589	-	252,589
69	-	-	205,173	-	205,173
70	-	-	164,688	-	164,688
71	-	-	130,546	-	130,546
72	-	-	102,129	-	102,129
73	-	-	78,800	-	78,800
74	-	-	59,923	-	59,923
75	-	-	44,880	-	44,880
76	-	-	33,082	-	33,082
77	-	-	23,982	-	23,982
78	-	-	17,085	-	17,085
79	-	-	11,953	-	11,953
80	-	-	8,208	-	8,208
81	-	-	5,528	-	5,528
82	-	-	3,651	-	3,651
83	-	-	2,362	-	2,362
84	-	-	1,498	-	1,498
85	-	-	930	-	930
86	-	-	566	-	566
87	-	-	338	-	338
88	-	-	198	-	198
89	-	-	113	-	113
90	-	-	64	-	64
91	-	-	35	-	35
92	-	-	19	-	19
93	-	-	10	-	10
94	-	-	5	-	5
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, 2022
(Years 1-50)

Year	Projected Beginning Plan Net Position	Projected Total Contributions	Projected Benefit Payments	Projected Administrative Expenses	Projected Investment Earnings at 7.00%	Projected Ending Plan Net Position
	(a)	(b)	(c)	(d)	(e)	(f)=(a)+(b)-(c)-(d)+(e)
1	\$ 2,808,460,486	\$ 121,213,132	\$ 136,755,133	\$ 3,931,845	\$ 195,922,177	\$ 2,984,908,817
2	2,984,908,817	121,572,189	142,581,006	4,178,872	208,076,958	3,167,798,086
3	3,167,798,086	98,004,975	155,467,442	4,434,917	219,616,098	3,325,516,800
4	3,325,516,800	96,548,829	169,124,254	4,655,724	230,128,803	3,478,414,455
5	3,478,414,455	95,162,773	168,863,376	4,869,780	240,785,559	3,640,629,630
6	3,640,629,630	93,905,268	181,872,870	5,096,881	251,641,907	3,799,207,054
7	3,799,207,054	92,737,725	195,499,786	5,318,890	262,225,640	3,953,351,743
8	3,953,351,743	91,635,586	209,067,651	5,534,692	272,503,576	4,102,888,562
9	4,102,888,562	90,663,430	222,064,105	5,744,044	282,483,318	4,248,227,160
10	4,248,227,160	89,852,985	234,897,489	5,947,518	292,180,561	4,389,415,700
11	4,389,415,700	89,132,609	248,412,707	6,145,182	301,567,139	4,525,557,559
12	4,525,557,559	88,557,532	262,093,801	6,335,781	310,599,984	4,656,285,493
13	4,656,285,493	88,124,401	275,161,922	6,518,800	319,280,090	4,782,009,262
14	4,782,009,262	87,822,466	288,404,274	6,694,813	327,608,665	4,902,341,306
15	4,902,341,306	87,670,357	301,145,335	6,863,278	335,582,483	5,017,585,534
16	5,017,585,534	87,632,000	313,357,479	7,024,620	343,222,512	5,128,057,946
17	5,128,057,946	87,708,688	325,304,937	7,179,281	350,541,809	5,233,824,224
18	5,233,824,224	25,049,309	337,098,975	7,327,354	355,378,557	5,269,825,761
19	5,269,825,761	23,366,988	348,887,240	7,377,756	357,433,434	5,294,361,188
20	5,294,361,188	21,684,401	360,775,532	7,412,106	358,682,785	5,306,540,735
21	5,306,540,735	20,074,070	371,706,058	7,429,157	359,103,260	5,306,582,850
22	5,306,582,850	18,541,890	382,002,367	7,429,216	358,699,211	5,294,392,368
23	5,294,392,368	17,059,427	392,427,400	7,412,149	357,436,751	5,269,048,997
24	5,269,048,997	15,625,351	402,224,412	7,376,669	355,277,496	5,230,350,763
25	5,230,350,763	14,234,780	411,317,283	7,322,491	352,209,769	5,178,155,538
26	5,178,155,538	12,904,468	419,823,221	7,249,418	348,220,171	5,112,207,538
27	5,112,207,538	11,654,112	427,103,236	7,157,091	343,313,475	5,032,914,798
28	5,032,914,798	10,496,762	433,459,516	7,046,081	337,508,273	4,940,414,236
29	4,940,414,236	9,501,771	438,438,691	6,916,580	330,832,130	4,835,392,866
30	4,835,392,866	8,673,265	441,395,246	6,769,550	323,355,457	4,719,256,792
31	4,719,256,792	7,947,539	442,926,480	6,606,960	315,153,869	4,592,824,760
32	4,592,824,760	7,296,981	442,484,339	6,429,955	306,302,546	4,457,509,992
33	4,457,509,992	6,699,688	440,856,343	6,240,514	296,872,495	4,313,985,318
34	4,313,985,318	6,176,195	437,679,207	6,039,579	286,923,988	4,163,366,715
35	4,163,366,715	5,828,713	431,353,942	5,828,713	276,593,625	4,008,606,398
36	4,008,606,398	5,612,049	423,978,454	5,612,049	266,014,179	3,850,642,123
37	3,850,642,123	5,390,899	415,652,812	5,390,899	255,243,149	3,690,232,460
38	3,690,232,460	5,166,325	406,458,195	5,166,325	244,330,841	3,528,105,105
39	3,528,105,105	4,939,347	396,285,299	4,939,347	233,331,956	3,365,151,762
40	3,365,151,762	4,711,212	385,255,101	4,711,212	222,304,749	3,202,201,411
41	3,202,201,411	4,483,082	373,665,971	4,483,082	211,296,984	3,039,832,423
42	3,039,832,423	4,255,765	361,631,028	4,255,765	200,345,254	2,878,546,649
43	2,878,546,649	4,029,965	349,155,856	4,029,965	189,484,496	2,718,875,289
44	2,718,875,289	3,806,425	336,355,280	3,806,425	178,747,943	2,561,267,951
45	2,561,267,951	3,585,775	323,311,204	3,585,775	168,164,251	2,406,120,998
46	2,406,120,998	3,368,569	310,120,656	3,368,569	157,757,825	2,253,758,168
47	2,253,758,168	3,155,261	296,865,132	3,155,261	147,548,523	2,104,441,559
48	2,104,441,559	2,946,218	283,499,603	2,946,218	137,556,243	1,958,498,198
49	1,958,498,198	2,741,897	270,020,463	2,741,897	127,803,998	1,816,281,733
50	1,816,281,733	2,542,794	256,469,880	2,542,794	118,315,095	1,678,126,948



Paid Service
Single Discount Rate Development
Projection of Plan Fiduciary Net Position Beginning January 1, 2022
(Years 51-100)

Year	Projected Beginning Plan Net Position	Projected Total Contributions	Projected Benefit Payments	Projected Administrative Expenses	Projected Investment Earnings at 7.00%	Projected Ending Plan Net Position
	(a)	(b)	(c)	(d)	(e)	(f)=(a)+(b)-(c)-(d)+(e)
51	\$ 1,678,126,948	\$ 2,349,378	\$ 242,886,324	\$ 2,349,378	\$ 109,111,643	\$ 1,544,352,267
52	1,544,352,267	2,162,093	229,306,798	2,162,093	100,214,660	1,415,260,129
53	1,415,260,129	1,981,364	215,766,146	1,981,364	91,644,118	1,291,138,101
54	1,291,138,101	1,807,593	202,298,200	1,807,593	83,418,982	1,172,258,883
55	1,172,258,883	1,641,162	188,936,644	1,641,162	75,557,182	1,058,879,420
56	1,058,879,420	1,482,431	175,716,805	1,482,431	68,075,488	951,238,104
57	951,238,104	1,331,733	162,676,431	1,331,733	60,989,290	849,550,962
58	849,550,962	1,189,371	149,856,067	1,189,371	54,312,313	754,007,209
59	754,007,209	1,055,610	137,300,631	1,055,610	48,056,259	664,762,836
60	664,762,836	930,668	125,059,263	930,668	42,230,354	581,933,927
61	581,933,927	814,707	113,184,795	814,707	36,840,908	505,590,040
62	505,590,040	707,826	101,733,438	707,826	31,890,854	435,747,457
63	435,747,457	610,046	90,762,462	610,046	27,379,363	372,364,358
64	372,364,358	521,310	80,328,482	521,310	23,301,559	315,337,436
65	315,337,436	441,472	70,485,688	441,472	19,648,346	264,500,094
66	264,500,094	370,300	61,282,886	370,300	16,406,382	219,623,590
67	219,623,590	307,473	52,761,007	307,473	13,558,248	180,420,831
68	180,420,831	252,589	44,951,195	252,589	11,082,776	146,552,412
69	146,552,412	205,173	37,873,616	205,173	8,955,512	117,634,307
70	117,634,307	164,688	31,536,156	164,688	7,149,304	93,247,456
71	93,247,456	130,546	25,933,242	130,546	5,635,010	72,949,223
72	72,949,223	102,129	21,046,079	102,129	4,382,291	56,285,436
73	56,285,436	78,800	16,843,667	78,800	3,360,423	42,802,192
74	42,802,192	59,923	13,284,054	59,923	2,539,075	32,057,213
75	32,057,213	44,880	10,316,387	44,880	1,889,038	23,629,865
76	23,629,865	33,082	7,882,912	33,082	1,382,855	17,129,808
77	17,129,808	23,982	5,921,592	23,982	995,336	12,203,552
78	12,203,552	17,085	4,369,308	17,085	703,909	8,538,153
79	8,538,153	11,953	3,164,113	11,953	488,800	5,862,840
80	5,862,840	8,208	2,247,082	8,208	333,081	3,948,840
81	3,948,840	5,528	1,563,891	5,528	222,608	2,607,556
82	2,607,556	3,651	1,065,949	3,651	145,852	1,687,459
83	1,687,459	2,362	711,167	2,362	93,652	1,069,944
84	1,069,944	1,498	464,226	1,498	58,923	664,642
85	664,642	930	296,420	930	36,326	404,547
86	404,547	566	185,144	566	21,948	241,352
87	241,352	338	113,148	338	13,001	141,205
88	141,205	198	67,706	198	7,555	81,053
89	81,053	113	39,711	113	4,307	45,649
90	45,649	64	22,847	64	2,409	25,211
91	25,211	35	12,898	35	1,321	13,634
92	13,634	19	7,139	19	709	7,204
93	7,204	10	3,868	10	371	3,707
94	3,707	5	2,047	5	189	1,850
95	1,850	3	1,056	3	93	887
96	887	1	528	1	44	403
97	403	1	252	1	20	171
98	171	-	112	-	8	67
99	67	-	48	-	3	22
100	22	-	23	-	1	-



Paid Service
Single Discount Rate Development
Present Values of Projected Benefits Beginning January 1, 2022
(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 ((a)-.5)	(g)=(e)*vf ^a ((a)-.5)	(h)=(c)/((1+SDR) ^a ((a)-.5)
1	\$ 2,808,460,486	\$ 136,755,133	\$ 136,755,133	\$ -	\$ 132,206,177	\$ -	\$ 132,206,177
2	2,984,908,817	142,581,006	142,581,006	-	128,820,804	-	128,820,804
3	3,167,798,086	155,467,442	155,467,442	-	131,274,390	-	131,274,390
4	3,325,516,800	169,124,254	169,124,254	-	133,463,550	-	133,463,550
5	3,478,414,455	168,863,376	168,863,376	-	124,539,887	-	124,539,887
6	3,640,629,630	181,872,870	181,872,870	-	125,359,469	-	125,359,469
7	3,799,207,054	195,499,786	195,499,786	-	125,936,532	-	125,936,532
8	3,953,351,743	209,067,651	209,067,651	-	125,866,022	-	125,866,022
9	4,102,888,562	222,064,105	222,064,105	-	124,944,244	-	124,944,244
10	4,248,227,160	234,897,489	234,897,489	-	123,518,636	-	123,518,636
11	4,389,415,700	248,412,707	248,412,707	-	122,079,893	-	122,079,893
12	4,525,557,559	262,093,801	262,093,801	-	120,376,942	-	120,376,942
13	4,656,285,493	275,161,922	275,161,922	-	118,111,208	-	118,111,208
14	4,782,009,262	288,404,274	288,404,274	-	115,696,626	-	115,696,626
15	4,902,341,306	301,145,335	301,145,335	-	112,904,529	-	112,904,529
16	5,017,585,534	313,357,479	313,357,479	-	109,797,262	-	109,797,262
17	5,128,057,946	325,304,937	325,304,937	-	106,526,663	-	106,526,663
18	5,233,824,224	337,098,975	337,098,975	-	103,167,124	-	103,167,124
19	5,269,825,761	348,887,240	348,887,240	-	99,789,581	-	99,789,581
20	5,294,361,188	360,775,532	360,775,532	-	96,439,158	-	96,439,158
21	5,306,540,735	371,706,058	371,706,058	-	92,860,752	-	92,860,752
22	5,306,582,850	382,002,367	382,002,367	-	89,189,727	-	89,189,727
23	5,294,392,368	392,427,400	392,427,400	-	85,629,681	-	85,629,681
24	5,269,048,997	402,224,412	402,224,412	-	82,025,644	-	82,025,644
25	5,230,350,763	411,317,283	411,317,283	-	78,392,480	-	78,392,480
26	5,178,155,538	419,823,221	419,823,221	-	74,779,081	-	74,779,081
27	5,112,207,538	427,103,236	427,103,236	-	71,098,879	-	71,098,879
28	5,032,914,798	433,459,516	433,459,516	-	67,436,443	-	67,436,443
29	4,940,414,236	438,438,691	438,438,691	-	63,748,682	-	63,748,682
30	4,835,392,866	441,395,246	441,395,246	-	59,979,965	-	59,979,965
31	4,719,256,792	442,926,480	442,926,480	-	56,250,505	-	56,250,505
32	4,592,824,760	442,484,339	442,484,339	-	52,518,088	-	52,518,088
33	4,457,509,992	440,856,343	440,856,343	-	48,901,741	-	48,901,741
34	4,313,985,318	437,679,207	437,679,207	-	45,373,195	-	45,373,195
35	4,163,366,715	431,353,942	431,353,942	-	41,792,028	-	41,792,028
36	4,008,606,398	423,978,454	423,978,454	-	38,390,138	-	38,390,138
37	3,850,642,123	415,652,812	415,652,812	-	35,174,087	-	35,174,087
38	3,690,232,460	406,458,195	406,458,195	-	32,145,799	-	32,145,799
39	3,528,105,105	396,285,299	396,285,299	-	29,290,887	-	29,290,887
40	3,365,151,762	385,255,101	385,255,101	-	26,612,715	-	26,612,715
41	3,202,201,411	373,665,971	373,665,971	-	24,123,513	-	24,123,513
42	3,039,832,423	361,631,028	361,631,028	-	21,819,204	-	21,819,204
43	2,878,546,649	349,155,856	349,155,856	-	19,688,325	-	19,688,325
44	2,718,875,289	336,355,280	336,355,280	-	17,725,721	-	17,725,721
45	2,561,267,951	323,311,204	323,311,204	-	15,923,651	-	15,923,651
46	2,406,120,998	310,120,656	310,120,656	-	14,274,760	-	14,274,760
47	2,253,758,168	296,865,132	296,865,132	-	12,770,665	-	12,770,665
48	2,104,441,559	283,499,603	283,499,603	-	11,397,852	-	11,397,852
49	1,958,498,198	270,020,463	270,020,463	-	10,145,734	-	10,145,734
50	1,816,281,733	256,469,880	256,469,880	-	9,006,154	-	9,006,154



Paid Service

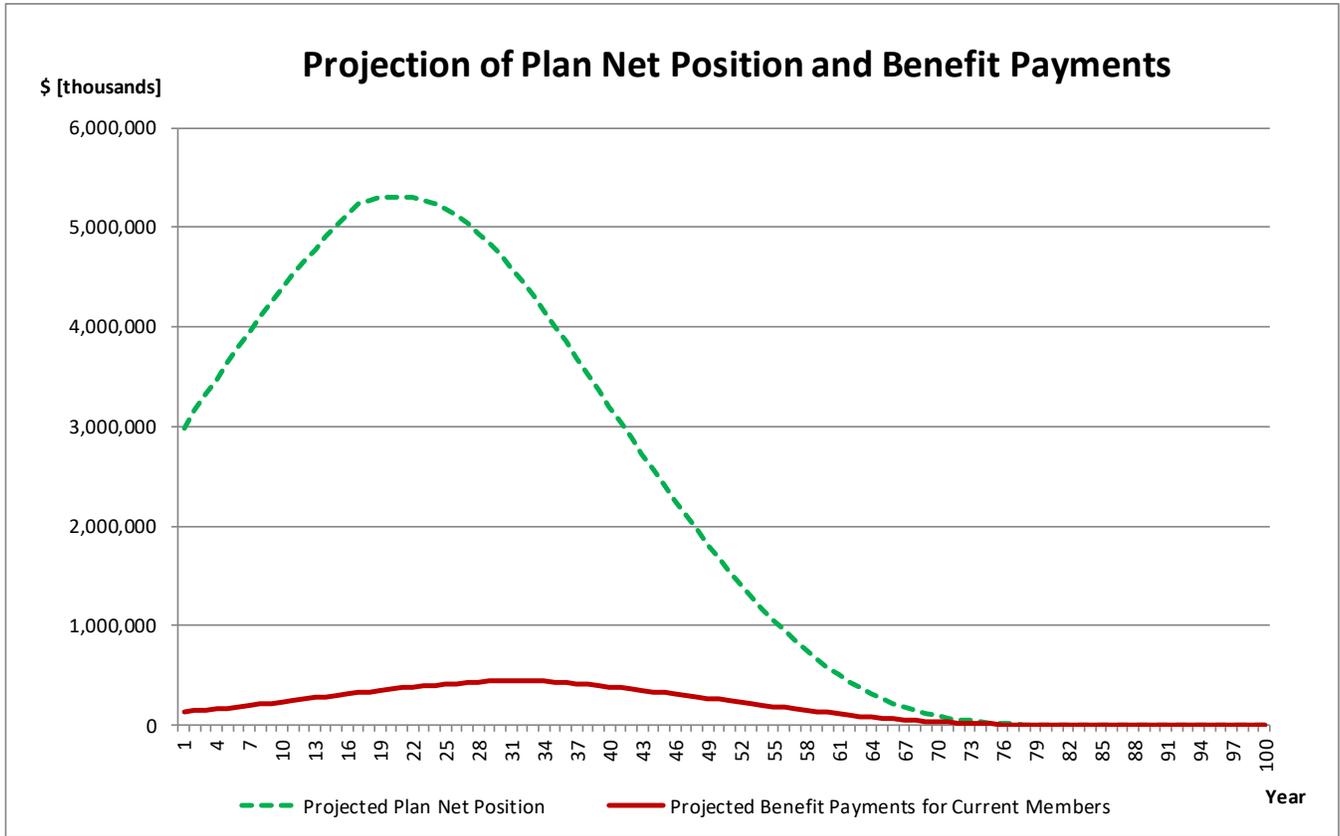
Single Discount Rate Development

Present Values of Projected Benefits Beginning January 1, 2022 (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)-51}	(g)=(e)*vf ^{(a)-51}	(h)=(c)/(1+SDR) ^{(a)-51}	
51	\$ 1,678,126,948	\$ 242,886,324	\$ 242,886,324	\$ -	\$ 7,971,174	\$ -	\$ 7,971,174	
52	1,544,352,267	229,306,798	229,306,798	-	7,033,190	-	7,033,190	
53	1,415,260,129	215,766,146	215,766,146	-	6,184,933	-	6,184,933	
54	1,291,138,101	202,298,200	202,298,200	-	5,419,509	-	5,419,509	
55	1,172,258,883	188,936,644	188,936,644	-	4,730,427	-	4,730,427	
56	1,058,879,420	175,716,805	175,716,805	-	4,111,626	-	4,111,626	
57	951,238,104	162,676,431	162,676,431	-	3,557,470	-	3,557,470	
58	849,550,962	149,856,067	149,856,067	-	3,062,719	-	3,062,719	
59	754,007,209	137,300,631	137,300,631	-	2,622,536	-	2,622,536	
60	664,762,836	125,059,263	125,059,263	-	2,232,447	-	2,232,447	
61	581,933,927	113,184,795	113,184,795	-	1,888,294	-	1,888,294	
62	505,590,040	101,733,438	101,733,438	-	1,586,213	-	1,586,213	
63	435,747,457	90,762,462	90,762,462	-	1,322,575	-	1,322,575	
64	372,364,358	80,328,482	80,328,482	-	1,093,956	-	1,093,956	
65	315,337,436	70,485,688	70,485,688	-	897,113	-	897,113	
66	264,500,094	61,282,886	61,282,886	-	728,957	-	728,957	
67	219,623,590	52,761,007	52,761,007	-	586,532	-	586,532	
68	180,420,831	44,951,195	44,951,195	-	467,021	-	467,021	
69	146,552,412	37,873,616	37,873,616	-	367,746	-	367,746	
70	117,634,307	31,536,156	31,536,156	-	286,178	-	286,178	
71	93,247,456	25,933,242	25,933,242	-	219,938	-	219,938	
72	72,949,223	21,046,079	21,046,079	-	166,813	-	166,813	
73	56,285,436	16,843,667	16,843,667	-	124,771	-	124,771	
74	42,802,192	13,284,054	13,284,054	-	91,965	-	91,965	
75	32,057,213	10,316,387	10,316,387	-	66,748	-	66,748	
76	23,629,865	7,882,912	7,882,912	-	47,666	-	47,666	
77	17,129,808	5,921,592	5,921,592	-	33,464	-	33,464	
78	12,203,552	4,369,308	4,369,308	-	23,076	-	23,076	
79	8,538,153	3,164,113	3,164,113	-	15,618	-	15,618	
80	5,862,840	2,247,082	2,247,082	-	10,366	-	10,366	
81	3,948,840	1,563,891	1,563,891	-	6,742	-	6,742	
82	2,607,556	1,065,949	1,065,949	-	4,295	-	4,295	
83	1,687,459	711,167	711,167	-	2,678	-	2,678	
84	1,069,944	464,226	464,226	-	1,634	-	1,634	
85	664,642	296,420	296,420	-	975	-	975	
86	404,547	185,144	185,144	-	569	-	569	
87	241,352	113,148	113,148	-	325	-	325	
88	141,205	67,706	67,706	-	182	-	182	
89	81,053	39,711	39,711	-	100	-	100	
90	45,649	22,847	22,847	-	54	-	54	
91	25,211	12,898	12,898	-	28	-	28	
92	13,634	7,139	7,139	-	15	-	15	
93	7,204	3,868	3,868	-	7	-	7	
94	3,707	2,047	2,047	-	4	-	4	
95	1,850	1,056	1,056	-	2	-	2	
96	887	528	528	-	1	-	1	
97	403	252	252	-	0	-	0	
98	171	112	112	-	0	-	0	
99	67	48	48	-	0	-	0	
100	22	23	23	-	0	-	0	
Totals	\$	3,766,253,446	\$	-	\$	3,766,253,446	\$	3,766,253,446



Paid Service



Volunteer Service

Single Discount Rate Development

Projection of Contributions Beginning January 1, 2022 (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	7,316				
1	6,429	\$ -	\$ 2,504,926	\$ 3,523,114	\$ 6,028,040
2	5,730	-	2,243,823	3,602,384	5,846,207
3	5,133	-	2,035,307	(242,714)	1,792,593
4	4,622	-	1,854,809	(434,667)	1,420,141
5	4,173	-	1,692,113	(643,994)	1,048,119
6	3,766	-	1,553,207	(871,998)	681,209
7	3,393	-	1,423,724	4,026,304	5,450,028
8	3,057	-	1,311,756	4,116,896	5,428,652
9	2,750	-	1,218,012	4,209,526	5,427,538
10	2,469	-	1,125,976	4,304,240	5,430,216
11	2,215	-	1,046,916	4,401,086	5,448,002
12	1,987	-	973,222	4,500,110	5,473,332
13	1,782	-	911,949	4,601,363	5,513,312
14	1,590	-	854,447	4,704,893	5,559,340
15	1,421	-	801,096	4,810,753	5,611,849
16	1,266	-	753,631	4,918,995	5,672,626
17	1,126	-	714,282	-	714,282
18	999	-	673,817	-	673,817
19	887	-	632,980	-	632,980
20	785	-	597,425	-	597,425
21	695	-	563,220	-	563,220
22	611	-	536,726	-	536,726
23	536	-	508,792	-	508,792
24	467	-	484,029	-	484,029
25	406	-	462,837	-	462,837
26	351	-	441,090	-	441,090
27	301	-	421,677	-	421,677
28	259	-	400,447	-	400,447
29	221	-	380,912	-	380,912
30	189	-	364,379	-	364,379
31	161	-	348,064	-	348,064
32	137	-	333,273	-	333,273
33	117	-	320,103	-	320,103
34	98	-	304,926	-	304,926
35	83	-	290,236	-	290,236
36	69	-	277,377	-	277,377
37	58	-	263,488	-	263,488
38	48	-	251,135	-	251,135
39	39	-	238,823	-	238,823
40	32	-	227,127	-	227,127
41	26	-	215,915	-	215,915
42	21	-	204,140	-	204,140
43	16	-	192,575	-	192,575
44	13	-	180,150	-	180,150
45	10	-	168,908	-	168,908
46	7	-	158,477	-	158,477
47	6	-	148,279	-	148,279
48	4	-	138,892	-	138,892
49	3	-	129,806	-	129,806
50	2	-	119,588	-	119,588



Volunteer Service
Single Discount Rate Development
Projection of Contributions Beginning January 1, 2022
(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	\$ -	\$ 110,211	\$ -	\$ 110,211
52	1	-	101,563	-	101,563
53	1	-	93,247	-	93,247
54	-	-	85,259	-	85,259
55	-	-	77,616	-	77,616
56	-	-	70,334	-	70,334
57	-	-	63,427	-	63,427
58	-	-	56,906	-	56,906
59	-	-	50,779	-	50,779
60	-	-	45,054	-	45,054
61	-	-	39,732	-	39,732
62	-	-	34,815	-	34,815
63	-	-	30,299	-	30,299
64	-	-	26,179	-	26,179
65	-	-	22,447	-	22,447
66	-	-	19,091	-	19,091
67	-	-	16,097	-	16,097
68	-	-	13,448	-	13,448
69	-	-	11,127	-	11,127
70	-	-	9,111	-	9,111
71	-	-	7,380	-	7,380
72	-	-	5,908	-	5,908
73	-	-	4,672	-	4,672
74	-	-	3,647	-	3,647
75	-	-	2,807	-	2,807
76	-	-	2,130	-	2,130
77	-	-	1,591	-	1,591
78	-	-	1,170	-	1,170
79	-	-	846	-	846
80	-	-	600	-	600
81	-	-	419	-	419
82	-	-	286	-	286
83	-	-	192	-	192
84	-	-	127	-	127
85	-	-	82	-	82
86	-	-	52	-	52
87	-	-	32	-	32
88	-	-	20	-	20
89	-	-	12	-	12
90	-	-	7	-	7
91	-	-	4	-	4
92	-	-	3	-	3
93	-	-	2	-	2
94	-	-	1	-	1
95	-	-	1	-	1
96	-	-	-	-	-
97	-	-	-	-	-
98	-	-	-	-	-
99	-	-	-	-	-
100	-	-	-	-	-

Volunteer Service
Single Discount Rate Development
Projection of Plan Fiduciary Net Position Beginning January 1, 2022
(Years 1-50)

Year	Projected Beginning Plan Net Position	Projected Total Contributions	Projected Benefit Payments	Projected Administrative Expenses	Projected Investment Earnings at 7.00%	Projected Ending Plan Net Position
	(a)	(b)	(c)	(d)	(e)	(f)=(a)+(b)-(c)-(d)+(e)
1	\$ 127,506,160	\$ 6,028,040	\$ 5,151,128	\$ 178,509	\$ 8,949,462	\$ 137,154,025
2	137,154,025	5,846,207	5,696,669	192,016	9,599,320	146,710,867
3	146,710,867	1,792,593	6,259,168	205,395	10,109,007	152,147,905
4	152,147,905	1,420,141	6,830,344	213,007	10,456,870	156,981,565
5	156,981,565	1,048,119	7,417,717	219,774	10,761,982	161,154,174
6	161,154,174	681,209	8,006,932	225,616	11,020,965	164,623,801
7	164,623,801	5,450,028	8,594,221	230,473	11,407,550	172,656,685
8	172,656,685	5,428,652	9,229,862	241,719	11,946,859	180,560,615
9	180,560,615	5,427,538	9,864,977	252,785	12,477,862	188,348,253
10	188,348,253	5,430,216	10,510,432	263,688	13,000,504	196,004,853
11	196,004,853	5,448,002	11,175,597	274,407	13,513,823	203,516,674
12	203,516,674	5,473,332	11,831,503	284,923	14,017,591	210,891,171
13	210,891,171	5,513,312	12,470,918	295,248	14,512,825	218,151,142
14	218,151,142	5,559,340	13,090,369	305,412	15,000,943	225,315,645
15	225,315,645	5,611,849	13,705,320	315,442	15,482,761	232,389,494
16	232,389,494	5,672,626	14,330,425	325,345	15,958,172	239,364,521
17	239,364,521	714,282	14,939,790	335,110	16,254,514	241,058,417
18	241,058,417	673,817	15,548,522	337,482	16,350,668	242,196,898
19	242,196,898	632,980	16,109,915	339,076	16,409,585	242,790,471
20	242,790,471	597,425	16,649,353	339,907	16,431,322	242,829,958
21	242,829,958	563,220	17,122,627	339,962	16,416,623	242,347,213
22	242,347,213	536,726	17,582,029	339,286	16,366,135	241,328,758
23	241,328,758	508,792	18,030,794	337,860	16,278,490	239,747,385
24	239,747,385	484,029	18,429,095	335,646	16,153,313	237,619,987
25	237,619,987	462,837	18,770,066	332,668	15,992,037	234,972,126
26	234,972,126	441,090	19,050,076	328,961	15,796,431	231,830,611
27	231,830,611	421,677	19,285,628	324,563	15,567,904	228,210,000
28	228,210,000	400,447	19,489,882	319,494	15,306,877	224,107,949
29	224,107,949	380,912	19,648,619	313,751	15,013,797	219,540,288
30	219,540,288	364,379	19,744,725	307,356	14,690,405	214,542,990
31	214,542,990	348,064	19,769,412	300,360	14,339,424	209,160,706
32	209,160,706	333,273	19,748,287	292,825	13,963,141	203,416,008
33	203,416,008	320,103	19,679,121	284,782	13,563,216	197,335,424
34	197,335,424	304,926	19,544,523	276,270	13,141,977	190,961,533
35	190,961,533	290,236	19,358,013	267,346	12,702,024	184,328,433
36	184,328,433	277,377	19,118,775	258,060	12,245,815	177,474,791
37	177,474,791	263,488	18,827,213	248,465	11,775,945	170,438,545
38	170,438,545	251,135	18,486,941	238,614	11,295,030	163,259,155
39	163,259,155	238,823	18,100,083	228,563	10,805,705	155,975,037
40	155,975,037	227,127	17,668,715	218,365	10,310,608	148,625,691
41	148,625,691	215,915	17,191,566	208,076	9,812,540	141,254,504
42	141,254,504	204,140	16,674,818	197,756	9,314,287	133,900,357
43	133,900,357	192,575	16,127,752	187,461	8,818,277	126,595,996
44	126,595,996	180,150	15,558,224	177,234	8,326,492	119,367,180
45	119,367,180	168,908	14,973,855	167,114	7,840,543	112,235,663
46	112,235,663	158,477	14,377,389	157,130	7,361,845	105,221,465
47	105,221,465	148,279	13,771,084	147,310	6,891,700	98,343,050
48	98,343,050	138,892	13,156,458	137,680	6,431,367	91,619,171
49	91,619,171	129,806	12,535,177	128,267	5,982,084	85,067,618
50	85,067,618	119,588	11,909,167	119,095	5,544,979	78,703,923



Volunteer Service
Single Discount Rate Development
Projection of Plan Fiduciary Net Position Beginning January 1, 2022
(Years 51-100)

Year	Projected Beginning Plan Net Position	Projected Total Contributions	Projected Benefit Payments	Projected Administrative Expenses	Projected Investment Earnings at 7.00%	Projected Ending Plan Net Position
	(a)	(b)	(c)	(d)	(e)	(f)=(a)+(b)-(c)-(d)+(e)
51	\$ 78,703,923	\$ 110,211	\$ 11,280,504	\$ 110,185	\$ 5,121,135	\$ 72,544,581
52	72,544,581	101,563	10,651,137	101,562	4,711,636	66,605,081
53	66,605,081	93,247	10,023,169	93,247	4,317,478	60,899,390
54	60,899,390	85,259	9,398,753	85,259	3,939,565	55,440,201
55	55,440,201	77,616	8,780,090	77,616	3,578,708	50,238,819
56	50,238,819	70,334	8,169,385	70,334	3,235,625	45,305,059
57	45,305,059	63,427	7,568,950	63,427	2,910,921	40,647,030
58	40,647,030	56,906	6,981,113	56,906	2,605,086	36,271,002
59	36,271,002	50,779	6,408,199	50,779	2,318,477	32,181,280
60	32,181,280	45,054	5,852,491	45,054	2,051,317	28,380,105
61	28,380,105	39,732	5,316,140	39,732	1,803,689	24,867,655
62	24,867,655	34,815	4,801,154	34,815	1,575,538	21,642,038
63	21,642,038	30,299	4,309,414	30,299	1,366,664	18,699,288
64	18,699,288	26,179	3,842,672	26,179	1,176,731	16,033,347
65	16,033,347	22,447	3,402,486	22,447	1,005,261	13,636,122
66	13,636,122	19,091	2,990,181	19,091	851,642	11,497,584
67	11,497,584	16,097	2,606,797	16,097	715,136	9,605,923
68	9,605,923	13,448	2,253,080	13,448	594,890	7,947,733
69	7,947,733	11,127	1,929,497	11,127	489,951	6,508,187
70	6,508,187	9,111	1,636,185	9,111	399,275	5,271,278
71	5,271,278	7,380	1,372,921	7,380	321,750	4,220,107
72	4,220,107	5,908	1,139,123	5,908	256,212	3,337,196
73	3,337,196	4,672	933,856	4,672	201,472	2,604,811
74	2,604,811	3,647	755,838	3,647	156,330	2,005,303
75	2,005,303	2,807	603,470	2,807	119,607	1,521,439
76	1,521,439	2,130	474,880	2,130	90,161	1,136,721
77	1,136,721	1,591	367,976	1,591	66,909	835,654
78	835,654	1,170	280,512	1,170	48,844	603,986
79	603,986	846	210,163	846	35,048	428,871
80	428,871	600	154,594	600	24,702	298,979
81	298,979	419	111,542	419	17,091	204,527
82	204,527	286	78,872	286	11,603	137,258
83	137,258	192	54,620	192	7,729	90,367
84	90,367	127	37,027	127	5,052	58,392
85	58,392	82	24,567	82	3,242	37,066
86	37,066	52	15,958	52	2,046	23,154
87	23,154	32	10,156	32	1,271	14,269
88	14,269	20	6,345	20	781	8,704
89	8,704	12	3,902	12	475	5,278
90	5,278	7	2,373	7	288	3,193
91	3,193	4	1,434	4	174	1,933
92	1,933	3	866	3	105	1,172
93	1,172	2	525	2	64	710
94	710	1	321	1	39	429
95	429	1	197	1	23	255
96	255	-	121	-	14	148
97	148	-	74	-	8	82
98	82	-	45	-	4	41
99	41	-	27	-	2	16
100	16	-	16	-	1	-



Volunteer Service

Single Discount Rate Development

Present Values of Projected Benefits Beginning January 1, 2022 (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	\$ 127,506,160	\$ 5,151,128	\$ 5,151,128	\$ -	\$ 4,979,783	\$ -	\$ 4,979,783
2	137,154,025	5,696,669	5,696,669	-	5,146,895	-	5,146,895
3	146,710,867	6,259,168	6,259,168	-	5,285,148	-	5,285,148
4	152,147,905	6,830,344	6,830,344	-	5,390,132	-	5,390,132
5	156,981,565	7,417,717	7,417,717	-	5,470,705	-	5,470,705
6	161,154,174	8,006,932	8,006,932	-	5,518,936	-	5,518,936
7	164,623,801	8,594,221	8,594,221	-	5,536,202	-	5,536,202
8	172,656,685	9,229,862	9,229,862	-	5,556,699	-	5,556,699
9	180,560,615	9,864,977	9,864,977	-	5,550,524	-	5,550,524
10	188,348,253	10,510,432	10,510,432	-	5,526,812	-	5,526,812
11	196,004,853	11,175,597	11,175,597	-	5,492,133	-	5,492,133
12	203,516,674	11,831,503	11,831,503	-	5,434,086	-	5,434,086
13	210,891,171	12,470,918	12,470,918	-	5,353,049	-	5,353,049
14	218,151,142	13,090,369	13,090,369	-	5,251,349	-	5,251,349
15	225,315,645	13,705,320	13,705,320	-	5,138,359	-	5,138,359
16	232,389,494	14,330,425	14,330,425	-	5,021,235	-	5,021,235
17	239,364,521	14,939,790	14,939,790	-	4,892,290	-	4,892,290
18	241,058,417	15,548,522	15,548,522	-	4,758,532	-	4,758,532
19	242,196,898	16,109,915	16,109,915	-	4,607,797	-	4,607,797
20	242,790,471	16,649,353	16,649,353	-	4,450,550	-	4,450,550
21	242,829,958	17,122,627	17,122,627	-	4,277,627	-	4,277,627
22	242,347,213	17,582,029	17,582,029	-	4,105,044	-	4,105,044
23	241,328,758	18,030,794	18,030,794	-	3,934,412	-	3,934,412
24	239,747,385	18,429,095	18,429,095	-	3,758,246	-	3,758,246
25	237,619,987	18,770,066	18,770,066	-	3,577,365	-	3,577,365
26	234,972,126	19,050,076	19,050,076	-	3,393,207	-	3,393,207
27	231,830,611	19,285,628	19,285,628	-	3,210,433	-	3,210,433
28	228,210,000	19,489,882	19,489,882	-	3,032,182	-	3,032,182
29	224,107,949	19,648,619	19,648,619	-	2,856,896	-	2,856,896
30	219,540,288	19,744,725	19,744,725	-	2,683,055	-	2,683,055
31	214,542,990	19,769,412	19,769,412	-	2,510,664	-	2,510,664
32	209,160,706	19,748,287	19,748,287	-	2,343,907	-	2,343,907
33	203,416,008	19,679,121	19,679,121	-	2,182,895	-	2,182,895
34	197,335,424	19,544,523	19,544,523	-	2,026,136	-	2,026,136
35	190,961,533	19,358,013	19,358,013	-	1,875,515	-	1,875,515
36	184,328,433	19,118,775	19,118,775	-	1,731,155	-	1,731,155
37	177,474,791	18,827,213	18,827,213	-	1,593,229	-	1,593,229
38	170,438,545	18,486,941	18,486,941	-	1,462,088	-	1,462,088
39	163,259,155	18,100,083	18,100,083	-	1,337,843	-	1,337,843
40	155,975,037	17,668,715	17,668,715	-	1,220,522	-	1,220,522
41	148,625,691	17,191,566	17,191,566	-	1,109,871	-	1,109,871
42	141,254,504	16,674,818	16,674,818	-	1,006,084	-	1,006,084
43	133,900,357	16,127,752	16,127,752	-	909,417	-	909,417
44	126,595,996	15,558,224	15,558,224	-	819,909	-	819,909
45	119,367,180	14,973,855	14,973,855	-	737,489	-	737,489
46	112,235,663	14,377,389	14,377,389	-	661,787	-	661,787
47	105,221,465	13,771,084	13,771,084	-	592,410	-	592,410
48	98,343,050	13,156,458	13,156,458	-	528,944	-	528,944
49	91,619,171	12,535,177	12,535,177	-	470,996	-	470,996
50	85,067,618	11,909,167	11,909,167	-	418,200	-	418,200



Volunteer Service

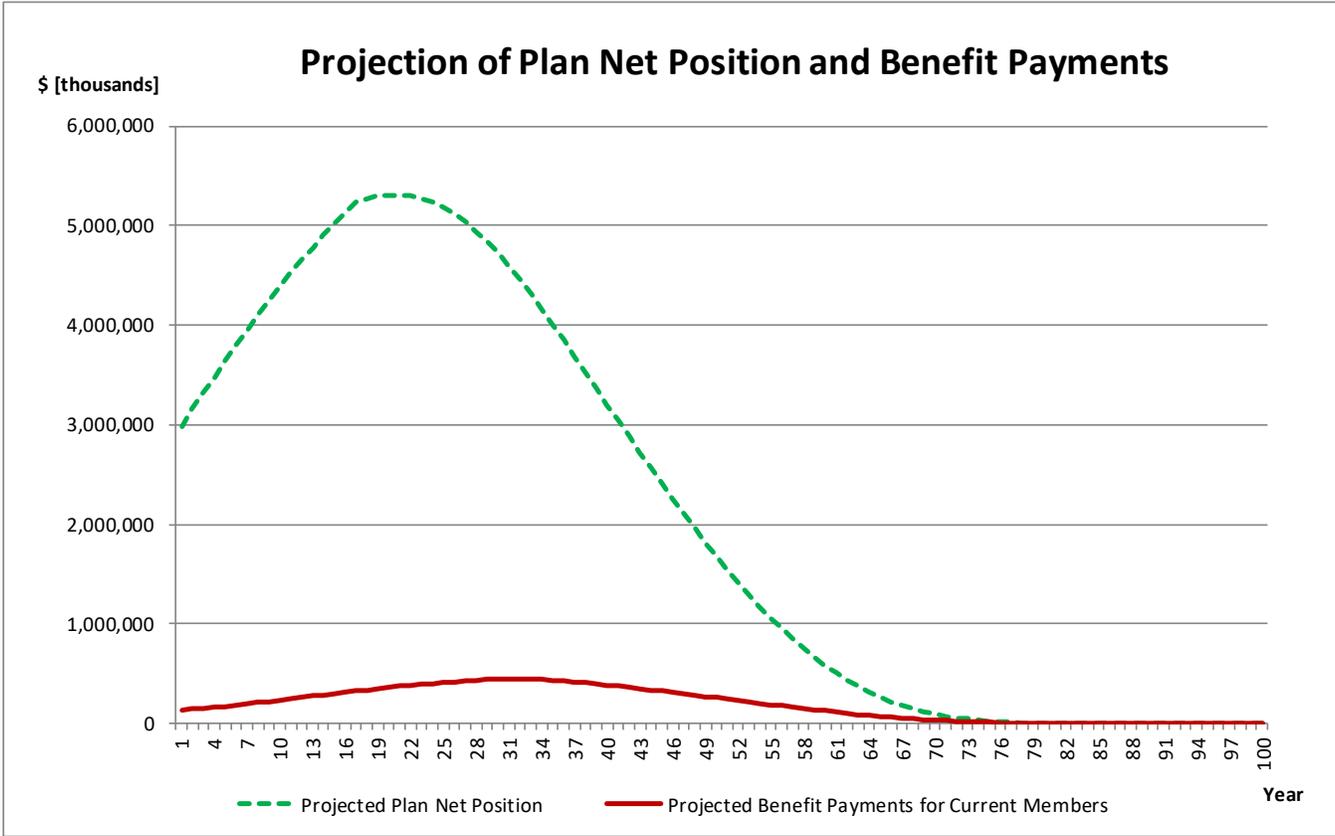
Single Discount Rate Development

Present Values of Projected Benefits Beginning January 1, 2022 (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	\$ 78,703,923	\$ 11,280,504	\$ 11,280,504	\$ -	\$ 370,210	\$ -	\$ 370,210
52	72,544,581	10,651,137	10,651,137	-	326,687	-	326,687
53	66,605,081	10,023,169	10,023,169	-	287,314	-	287,314
54	60,899,390	9,398,753	9,398,753	-	251,790	-	251,790
55	55,440,201	8,780,090	8,780,090	-	219,828	-	219,828
56	50,238,819	8,169,385	8,169,385	-	191,157	-	191,157
57	45,305,059	7,568,950	7,568,950	-	165,521	-	165,521
58	40,647,030	6,981,113	6,981,113	-	142,678	-	142,678
59	36,271,002	6,408,199	6,408,199	-	122,401	-	122,401
60	32,181,280	5,852,491	5,852,491	-	104,473	-	104,473
61	28,380,105	5,316,140	5,316,140	-	88,691	-	88,691
62	24,867,655	4,801,154	4,801,154	-	74,859	-	74,859
63	21,642,038	4,309,414	4,309,414	-	62,796	-	62,796
64	18,699,288	3,842,672	3,842,672	-	52,332	-	52,332
65	16,033,347	3,402,486	3,402,486	-	43,305	-	43,305
66	13,636,122	2,990,181	2,990,181	-	35,568	-	35,568
67	11,497,584	2,606,797	2,606,797	-	28,979	-	28,979
68	9,605,923	2,253,080	2,253,080	-	23,408	-	23,408
69	7,947,733	1,929,497	1,929,497	-	18,735	-	18,735
70	6,508,187	1,636,185	1,636,185	-	14,848	-	14,848
71	5,271,278	1,372,921	1,372,921	-	11,644	-	11,644
72	4,220,107	1,139,123	1,139,123	-	9,029	-	9,029
73	3,337,196	933,856	933,856	-	6,918	-	6,918
74	2,604,811	755,838	755,838	-	5,233	-	5,233
75	2,005,303	603,470	603,470	-	3,904	-	3,904
76	1,521,439	474,880	474,880	-	2,871	-	2,871
77	1,136,721	367,976	367,976	-	2,080	-	2,080
78	835,654	280,512	280,512	-	1,482	-	1,482
79	603,986	210,163	210,163	-	1,037	-	1,037
80	428,871	154,594	154,594	-	713	-	713
81	298,979	111,542	111,542	-	481	-	481
82	204,527	78,872	78,872	-	318	-	318
83	137,258	54,620	54,620	-	206	-	206
84	90,367	37,027	37,027	-	130	-	130
85	58,392	24,567	24,567	-	81	-	81
86	37,066	15,958	15,958	-	49	-	49
87	23,154	10,156	10,156	-	29	-	29
88	14,269	6,345	6,345	-	17	-	17
89	8,704	3,902	3,902	-	10	-	10
90	5,278	2,373	2,373	-	6	-	6
91	3,193	1,434	1,434	-	3	-	3
92	1,933	866	866	-	2	-	2
93	1,172	525	525	-	1	-	1
94	710	321	321	-	1	-	1
95	429	197	197	-	-	-	-
96	255	121	121	-	-	-	-
97	148	74	74	-	-	-	-
98	82	45	45	-	-	-	-
99	41	27	27	-	-	-	-
100	16	16	16	-	-	-	-
Totals	\$	167,400,566	\$	-	\$	167,400,566	\$



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.

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, 2021, are complete and accurate based on the accumulation of census data reported by participating employers for the period from January 1, 2021 to December 31, 2021. 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, 2021, properly reflect current benefit provisions in effect as of December 31, 2021, 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, 2021, 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, 2021 to December 31, 2021.

BKD, LLP

Little Rock, Arkansas
May 19, 2022

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, 2021

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
December 31, 2021

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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, 2021, 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, 2021, 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, 2021, 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, 2021, and our report thereon, dated April 14, 2022, expressed an unmodified opinion on those financial statements.

Board of Trustees
Arkansas Local Police and Fire Retirement System
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Restriction on Use

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

BKD, LLP

Little Rock, Arkansas
May 19, 2022

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Paid
December 31, 2021

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
70 West Fire Protection District Fire	\$ 13,687	0.01503%
Alexander Fire	98,862	0.10855%
Alexander Police	93,498	0.10266%
Alzheimer Police	11,088	0.01217%
Altus Police	9,481	0.01041%
Amity Police	11,871	0.01303%
Arkadelphia Fire	114,841	0.12609%
Ash Flat Fire	39,604	0.04348%
Ash Flat Police	38,320	0.04207%
Ashdown Police	116,109	0.12749%
Atkins Police	88,939	0.09765%
Augusta Police	66,038	0.07251%
Austin Police	31,938	0.03507%
Bald Knob Police	69,665	0.07649%
Barling Fire	55,890	0.06137%
Barling Police	108,177	0.11878%
Batesville Fire	135,673	0.14897%
Batesville Police	217,728	0.23906%
Bauxite Police	9,381	0.01030%
Bay Police	42,188	0.04632%
Beaver Lake Fire	43,335	0.04758%
Beebe Fire	9,408	0.01033%
Bella Vista Fire	910,555	0.99978%
Bella Vista Police	590,283	0.64812%
Benton Fire	914,305	1.00389%
Benton Police	912,264	1.00165%
Bentonville Fire	1,616,056	1.77441%
Bentonville Police	1,219,610	1.33912%
Berryville Police	161,541	0.17737%
Bethel Heights Fire	-	0.00000%
Bethel Heights Police	-	0.00000%
Black Rock Police	7,378	0.00810%
Blytheville Fire	295,292	0.32423%
Blytheville Police	356,200	0.39110%
Bono Police	42,525	0.04669%
Bradford Police	21,817	0.02395%
Bradley Police	6,815	0.00748%
Brinkley Fire	9,675	0.01062%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Paid
December 31, 2021

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Brinkley Police	\$ 58,435	0.06416%
Brookland Police	69,171	0.07595%
Bryant Fire	585,160	0.64250%
Bryant Police	523,656	0.57497%
Buford Fire	10,588	0.01163%
Bull Shoals Fire	10,054	0.01104%
Bull Shoals Police	34,317	0.03768%
Cabot Fire	498,533	0.54738%
Cabot Police	567,997	0.62365%
Caddo Valley Fire	6,516	0.00715%
Caddo Valley Police	30,510	0.03350%
Camden Fire	305,868	0.33584%
Camden Police	181,452	0.19923%
Cammack Village Police	23,870	0.02621%
Caraway Police	22,994	0.02525%
Carlisle Police	43,113	0.04734%
Cave City Fire	6,488	0.00712%
Cave City Police	42,382	0.04653%
Cave Springs Police	124,465	0.13666%
Centerton Fire	311,209	0.34170%
Centerton Police	262,610	0.28834%
Central City Police	-	0.00000%
Cherokee Village Fire	125,725	0.13804%
Cherokee Village Police	61,777	0.06783%
Cherry Valley Police	8,813	0.00968%
Clarendon Police	31,349	0.03442%
Clarksville Police	179,499	0.19709%
Clinton Fire	6,902	0.00758%
Clinton Police	60,760	0.06671%
Coal Hill Police	5,113	0.00561%
Concord Police	273	0.00030%
Conway Fire	1,442,079	1.58338%
Conway Police	1,589,919	1.74571%
Corning Police	49,539	0.05439%
Cotter Police	22,131	0.02430%
Cotton Plant Fire	6,326	0.00695%
Cotton Plant Police	12,923	0.01419%
Crossett Fire	238,032	0.26136%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Paid
December 31, 2021

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Crossett Police	\$ 145,884	0.16018%
Dardanelle Police	127,135	0.13959%
De Queen Fire	32,432	0.03561%
De Queen Police	171,051	0.18781%
Decatur Police	74,970	0.08232%
Dermott Police	41,267	0.04531%
Des Arc Police	58,649	0.06440%
Devalls Bluff Police	-	0.00000%
DeWitt Police	74,635	0.08195%
Diamond City Police	2,201	0.00242%
Diaz Police	16,657	0.01829%
Dierks Police	32,605	0.03580%
Dover Police	53,110	0.05831%
Earle Police	5,121	0.00562%
East Camden Police	6,585	0.00723%
El Dorado Fire	473,995	0.52044%
El Dorado Police	378,233	0.41529%
Elkins Fire	16,508	0.01813%
Elkins Police	104,882	0.11516%
Elm Springs Police	56,349	0.06187%
Eureka Springs Fire	128,598	0.14120%
Eureka Springs Police	143,118	0.15714%
Evening Shade Police	6,151	0.00675%
Fairfield Bay Police	61,327	0.06734%
Farmington Fire	85,749	0.09415%
Farmington Police	203,936	0.22392%
Fayetteville Fire	2,331,729	2.56021%
Fayetteville Police	2,204,277	2.42027%
Flippin Fire	14,564	0.01599%
Flippin Police	62,474	0.06860%
Foreman Police	-	0.00000%
Forrest City Fire	243,463	0.26732%
Forrest City Police	267,556	0.29377%
Fort Smith Fire	2,298,828	2.52408%
Fort Smith Police	1,462,616	1.60593%
Friendship Police	2,328	0.00256%
Gassville Fire	10,153	0.01115%
Gassville Police	37,176	0.04082%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Paid
December 31, 2021

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Gentry Fire	\$ 8,588	0.00943%
Gentry Police	103,569	0.11372%
Gillett Police	7,050	0.00774%
Glenwood Police	33,377	0.03665%
Goshen Police	49,751	0.05463%
Gosnell Police	49,029	0.05383%
Gravel Ridge Fire Protection Dist.	24,848	0.02728%
Gravette Fire	63,635	0.06987%
Gravette Police	127,475	0.13997%
Green Forest Police	127,884	0.14041%
Greenbrier Fire	-	0.00000%
Greenland Police	45,745	0.05023%
Greenwood Fire	16,449	0.01806%
Greenwood Police	226,352	0.24853%
Greers Ferry Police	35,774	0.03928%
Hackett Police	6,781	0.00745%
Hampton Police	26,909	0.02955%
Hardy Police	28,526	0.03132%
Harrisburg Police	46,419	0.05097%
Harrison Fire	370,428	0.40673%
Harrison Police	380,674	0.41798%
Hartford Police	8,208	0.00901%
Haskell Fire	4,279	0.00470%
Haskell Police	62,940	0.06911%
Heber Springs Fire	50,013	0.05491%
Heber Springs Police	150,099	0.16481%
Hector Police	6,082	0.00668%
Helena-West Helena Fire	239,618	0.26310%
Helena-West Helena Police	200,836	0.22052%
Hermitage Police	10,428	0.01145%
Highfill Police	40,637	0.04462%
Highland Fire	5,767	0.00633%
Highland Police	27,429	0.03012%
Holiday Island Fire	29,912	0.03284%
Holly Grove Police	7,907	0.00868%
Hope Fire	150,647	0.16541%
Hot Springs Fire	1,186,798	1.30309%
Hot Springs Police	1,526,939	1.67656%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Paid
December 31, 2021

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Hot Springs Village Fire	\$ 266,762	0.29290%
Hot Springs Village Police	197,954	0.21735%
Hoxie Fire	3,390	0.00372%
Hoxie Police	36,940	0.04056%
Hughes Police	18,201	0.01998%
Humphrey Police	7,332	0.00805%
Huntington Police	3,709	0.00407%
Huntsville Police	85,398	0.09377%
Huttig Police	7,050	0.00774%
Jacksonville Fire	859,014	0.94319%
Jacksonville Police	719,497	0.79000%
Jasper Police	14,020	0.01539%
Johnson Area Fire Department	-	0.00000%
Johnson Fire	41,893	0.04600%
Johnson Police	108,984	0.11966%
Jonesboro Fire	1,644,230	1.80534%
Jonesboro Police	1,893,471	2.07901%
Judsonia Police	37,125	0.04076%
Junction City Police	6,650	0.00730%
Kensett Police	33,906	0.03723%
Kibler Police	14,719	0.01616%
Lake City Police	42,255	0.04640%
Lake Hamilton Fire	-	0.00000%
Lake Hamilton Fire Protection District	4,223	0.00464%
Lake Village Police	66,283	0.07278%
Lakeview Police	16,700	0.01834%
Lamar Police	23,558	0.02587%
Lavaca Police	27,495	0.03019%
Leachville Police	41,389	0.04544%
Lepanto Police	16,786	0.01843%
Lewisville Police	14,426	0.01584%
Lincoln Fire	11,020	0.01210%
Lincoln Police	80,346	0.08822%
Little Flock Police	75,858	0.08329%
Little Rock Fire	7,954,260	8.73367%
Little Rock Police	9,087,499	9.97795%
Lonoke Police	115,367	0.12667%
LOPFI Staff	192,282	0.21112%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Paid
December 31, 2021

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Lowell Fire	\$ 363,095	0.39867%
Lowell Police	218,783	0.24022%
Luxora Police	11,448	0.01257%
Magnolia Fire	121,447	0.13335%
Magnolia Police	224,351	0.24633%
Malvern Fire	198,961	0.21846%
Malvern Police	220,306	0.24189%
Manila Fire	138	0.00015%
Manila Police	46,685	0.05126%
Mansfield Police	26,631	0.02924%
Marianna Fire	17,236	0.01892%
Marianna Police	84,585	0.09287%
Marion Fire	46,935	0.05153%
Marion Police	278,335	0.30561%
Marked Tree Police	53,818	0.05909%
Marmaduke Police	36,803	0.04041%
Marshall Police	20,003	0.02196%
Marvell Police	24,401	0.02679%
Maumelle Fire	555,869	0.61034%
Maumelle Police	449,133	0.49314%
Mayflower Fire	8,556	0.00939%
Mayflower Police	71,565	0.07858%
McCrary Police	41,946	0.04606%
McGehee Fire	106,139	0.11654%
McGehee Police	88,543	0.09722%
McRae Police	7,533	0.00827%
Mena Fire	35,216	0.03867%
Mineral Springs Police	20,188	0.02217%
Monette Police	42,563	0.04673%
Monticello Fire	101,818	0.11179%
Montrose Police	300	0.00033%
Morning Star FPA	6,194	0.00680%
Morrilton Fire	9,892	0.01086%
Mountain Home Fire	336,421	0.36939%
Mountain Home Police	349,440	0.38368%
Mountain Pine Police	19,415	0.02132%
Mountain View Police	82,545	0.09063%
Mountainburg Police	7,050	0.00774%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Paid
December 31, 2021

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Mulberry Police	\$ 25,900	0.02844%
Murfreesboro Police	29,506	0.03240%
Nashville Fire	10,940	0.01201%
Newport Fire	199,417	0.21896%
Newport Police	174,417	0.19151%
Nob Hill Fire	14,458	0.01587%
North Little Rock Fire	2,530,463	2.77841%
North Little Rock Police	2,512,422	2.75861%
Northeast Lakeside Association Fire	9,032	0.00992%
Oak Grove Fire Protection Dist. #25	16,672	0.01831%
Ola Police	24,598	0.02701%
Oppelo Police	5,737	0.00630%
Osceola Fire	186,881	0.20519%
Osceola Police	290,120	0.31855%
Ozark Fire	16,329	0.01793%
Ozark Police	83,828	0.09204%
Pangburn Police	12,373	0.01359%
Paragould Fire	425,028	0.46668%
Paragould Police	519,715	0.57064%
Patterson Police	7,590	0.00833%
Pea Ridge Fire	19,025	0.02089%
Pea Ridge Police	176,187	0.19345%
Perla Police	2,220	0.00244%
Perryville Police	50,446	0.05539%
Pine Bluff Fire	1,202,571	1.32041%
Pine Bluff Police	1,105,339	1.21365%
Plainview Police	2,748	0.00302%
Pleasant Plains Police	-	0.00000%
Pocahontas Fire	64,596	0.07093%
Pocahontas Police	166,617	0.18294%
Portland Police	8,619	0.00946%
Pottsville Police	57,942	0.06362%
Prairie Grove Fire	47,281	0.05191%
Prairie Grove Police	179,999	0.19764%
Pulaski Co Fire	389,734	0.42792%
Ravenden Police	8,205	0.00901%
Rector Police	35,165	0.03861%
Redfield Police	63,261	0.06946%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Paid
December 31, 2021

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Rison Police	\$ 37,008	0.04063%
Rockport Police	40,659	0.04464%
Rogers Fire	1,959,731	2.15176%
Rogers Police	1,580,681	1.73557%
Russellville Fire	715,990	0.78615%
Russellville Police	632,227	0.69418%
Salem Police	41,775	0.04587%
Searcy Fire	543,808	0.59709%
Searcy Police	542,181	0.59531%
Shannon Hills Police	39,629	0.04351%
Sheridan Fire	-	0.00000%
Sherwood Police	961,375	1.05558%
Siloam Springs Fire	627,236	0.68870%
Siloam Springs Police	501,300	0.55042%
Smackover Police	84,662	0.09296%
Sparkman Police	8,625	0.00947%
Springdale Fire	2,176,531	2.38980%
Springdale Police	2,163,911	2.37595%
Stamps Police	20,457	0.02246%
Star City Police	46,863	0.05145%
Stephens Police	4,301	0.00472%
Strong Police	4,202	0.00461%
Stuttgart Fire	178,365	0.19584%
Stuttgart Police	242,043	0.26576%
Sulphur Police	25,444	0.02794%
Swifton Police	8,774	0.00963%
Texarkana Fire	837,478	0.91954%
Texarkana Police	998,535	1.09638%
Tontitown Fire	20,451	0.02245%
Tontitown Police	129,662	0.14237%
Town of Highfill Fire	5,772	0.00634%
Trumann Fire	62,861	0.06902%
Trumann Police	167,601	0.18402%
Tuckerman Police	37,905	0.04162%
Tyronza Police	9,091	0.00998%
Van Buren Fire	578,716	0.63542%
Van Buren Police	496,061	0.54467%
Vilonia Fire	21,531	0.02364%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Paid
December 31, 2021

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Vilonia Police	\$ 106,696	0.11715%
Waldo Police	5,125	0.00563%
Waldron Police	93,634	0.10281%
Walnut Ridge Fire	70,823	0.07776%
Walnut Ridge Police	67,482	0.07409%
Ward Fire	12,092	0.01328%
Ward Police	102,041	0.11204%
Warren Fire	30,975	0.03401%
Weiner Police	13,494	0.01482%
West Fork Fire	21,925	0.02407%
West Fork Police	56,835	0.06240%
West Memphis Fire	767,341	0.84253%
West Memphis Police	919,768	1.00989%
Wheatley Police	6,435	0.00707%
White Hall Police	182,897	0.20082%
Wilmot Police	10,539	0.01157%
Wilson Police	12,473	0.01370%
Wynne Fire	92,489	0.10155%
Wynne Police	194,911	0.21401%
	<u>\$ 91,075,776</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, 2021

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
101-Gamaliel FPD #5	\$ 12,720	0.23738%
70 West Fire Protection District Fire	637	0.01189%
Alexander Volunteer Fire	2,124	0.03964%
Alexander Volunteer Police	7,469	0.13938%
Allison Sylamore Volunteer Fire	2,826	0.05274%
Alma Volunteer Fire	17,806	0.33229%
Alpena Volunteer Fire	8,496	0.15855%
Alzheimer Volunteer Fire	885	0.01652%
Alzheimer Volunteer Police	-	0.00000%
Altus Volunteer Fire	11,818	0.22054%
Altus Volunteer Police	-	0.00000%
Amity Volunteer Fire	11,322	0.21129%
Amity Volunteer Police	708	0.01321%
Antioch Volunteer Fire	9,180	0.17132%
Appleton Rural Volunteer Fire	10,585	0.19753%
Arch Street FPD #16	10,437	0.19477%
Arkadelphia Volunteer Fire	7,835	0.14622%
Arkansas City Volunteer Fire	10,537	0.19664%
Ash Flat Volunteer Fire	9,293	0.17342%
Ash Flat Volunteer Police	2,862	0.05341%
Ashdown Volunteer Fire	14,915	0.27834%
Ashdown Volunteer Police	3,605	0.06728%
Atkins Volunteer Fire	16,980	0.31688%
Atkins Volunteer Police	2,195	0.04096%
Augusta Police	6	0.00011%
Augusta Volunteer Fire	9,835	0.18354%
Austin Volunteer Fire	12,095	0.22571%
Avoca Volunteer Fire	17,399	0.32470%
Bald Knob Volunteer Fire	13,499	0.25192%
Bald Knob Volunteer Police	-	0.00000%
Barling Volunteer Fire	13,423	0.25050%
Barling Volunteer Police	4,413	0.08235%
Barton-Lexa Fire Department, Inc.	31,848	0.59434%
Batesville Volunteer Fire	9,847	0.18376%
Batesville Volunteer Police	11,399	0.21273%
Bauxite Volunteer Fire	7,021	0.13102%
Bauxite Volunteer Police	2,124	0.03964%
Bay Village Volunteer Fire	1,416	0.02643%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2021

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Bay Volunteer Fire	\$ 15,423	0.28782%
Bay Volunteer Police	2,124	0.03964%
BDR FD#1	35,465	0.66184%
Bearden Volunteer Fire	6,372	0.11891%
Beaver Lake Volunteer Fire	17,971	0.33537%
Beaverfork Volunteer Fire	9,918	0.18509%
Bee Branch Volunteer Fire	7,080	0.13213%
Beebe Volunteer Fire	15,576	0.29068%
Bella Vista Police	177	0.00330%
Bella Vista Volunteer Fire	-	0.00000%
Belleville Volunteer Fire	7,788	0.14534%
Benton Volunteer Police	1,280	0.02389%
Bentonville Volunteer Fire	1,581	0.02950%
Bentonville Volunteer Police	1,416	0.02643%
Bergman Volunteer Fire Association	5,092	0.09503%
Berryville Volunteer Fire	12,644	0.23596%
Berryville Volunteer Police	1,428	0.02665%
Bethel Heights Volunteer Fire	-	0.00000%
Bethel Heights Volunteer Police	-	0.00000%
Bethesda Area Volunteer Fire	10,620	0.19819%
Big Creek Volunteer Fire	9,251	0.17264%
Bigelow Volunteer Fire	4,236	0.07905%
Bigger-Reyno Volunteer Fire	9,912	0.18498%
Biscoe Volunteer Fire	7,056	0.13168%
Bismarck Fire Pro Association	8,236	0.15370%
Black Rock Volunteer Police	-	0.00000%
Bonanza Volunteer Fire	15,541	0.29002%
Bono FID Volunteer Fire	16,154	0.30146%
Bono Volunteer Police	1,416	0.02643%
Booneville Volunteer Fire	9,912	0.18498%
Boston Mountain Volunteer Fire	11,830	0.22077%
Bradford Volunteer Fire	9,983	0.18630%
Bradford Volunteer Police	2,083	0.03887%
Bradley County Rural Volunteer Fire	5,629	0.10505%
Bradley Volunteer Fire	6,301	0.11759%
Bradley Volunteer Police	1,274	0.02378%
Brinkley Volunteer Fire	10,532	0.19655%
Brinkley Volunteer Police	1,416	0.02643%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2021

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Brookland Fire Protection District	\$ 19,482	0.36357%
Brookland Volunteer Police	2,832	0.05285%
Bruno Fire Protection District	7,033	0.13125%
Bryant Volunteer Police	8,520	0.15900%
Buena Vista Volunteer Fire	2,826	0.05274%
Buford Volunteer Fire	10,455	0.19511%
Bull Shoals Volunteer Fire	10,992	0.20513%
Bull Shoals Volunteer Police	708	0.01321%
Burnt Ridge Volunteer Fire	7,705	0.14379%
Butterfield Volunteer Fire	19,629	0.36631%
Cabot Volunteer Fire	3,345	0.06242%
Caddo Valley Volunteer Fire	10,750	0.20061%
Caddo Valley Volunteer Police	6,343	0.11837%
Cairo Volunteer Fire	5,652	0.10548%
Caldwell Volunteer Fire	8,897	0.16603%
Calico Rock Volunteer Fire	2,873	0.05362%
Calion Volunteer Fire	13,977	0.26084%
Calvert Township Volunteer Fire	6,337	0.11826%
Camden Volunteer Fire	2,726	0.05087%
Cammack Village Volunteer Police	1,416	0.02643%
Camp Volunteer Fire	7,104	0.13257%
Cane Creek Volunteer Fire	7,233	0.13498%
Capps-Batavia Volunteer Fire	14,892	0.27791%
Caraway Volunteer Fire	14,349	0.26778%
Carlisle Volunteer Fire	13,434	0.25070%
Carthage Volunteer Fire	2,195	0.04096%
Cash Volunteer Fire	7,788	0.14534%
Cave City Volunteer Fire	16,278	0.30378%
Cave City Volunteer Police	5,664	0.10570%
Cave Springs Volunteer Fire	13,830	0.25809%
Cave Springs Volunteer Police	2,738	0.05110%
Center Grove Volunteer Fire	7,163	0.13367%
Center Volunteer Fire	4,921	0.09183%
Centerton Volunteer Fire	5,015	0.09359%
Centerton Volunteer Police	4,248	0.07928%
Central City Volunteer Fire	1,416	0.02643%
Central City Volunteer Police	708	0.01321%
Chambersville Volunteer Fire	4,142	0.07730%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2021

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Charleston Volunteer Fire	\$ 12,142	0.22659%
Charlotte Volunteer Fire	6,407	0.11957%
Cherokee Village Volunteer Fire	2,124	0.03964%
Cherokee Village Volunteer Police	4,991	0.09314%
Cherry Hill Volunteer Fire	6,531	0.12188%
Cherry Valley Volunteer Fire	4,242	0.07916%
Cherry Valley Volunteer Police	708	0.01321%
Chidester Volunteer Fire	9,204	0.17176%
Chimes Volunteer Fire	9,139	0.17055%
Choctaw Volunteer Fire	10,697	0.19963%
Cincinnati Volunteer Fire	9,216	0.17199%
Clarendon Police	59	0.00110%
Clarendon Volunteer Fire	9,275	0.17309%
Clarksville Volunteer Fire	14,302	0.26690%
Clarksville Volunteer Police	35	0.00065%
Clinton Volunteer Fire	16,196	0.30225%
Coal Hill Volunteer Fire	7,080	0.13213%
Coal Hill Volunteer Police	708	0.01321%
Collegeville Volunteer Fire	16,927	0.31589%
Colt Volunteer Fire	10,054	0.18763%
Compton Volunteer Fire Assoc	4,219	0.07873%
Conway County Volunteer Fire	101,144	1.88753%
Cooterneck Volunteer Fire	5,664	0.10570%
Cord Volunteer Fire	6,372	0.11891%
Corning Volunteer Fire	9,865	0.18410%
Cotter Volunteer Fire	7,818	0.14590%
Cotter Volunteer Police	-	0.00000%
Cotter/Gassville Rural Volunteer Fire	7,770	0.14500%
Cotton Plant Volunteer Fire	2,124	0.03964%
Cotton Plant Volunteer Police	-	0.00000%
Cottonwood Rural Fire Assoc	7,788	0.14534%
County Line Volunteer Fire Assoc	7,080	0.13213%
Cove Rural Volunteer Fire	7,021	0.13102%
Crawfordsville Volunteer Fire	7,770	0.14500%
Crossett Volunteer Fire	708	0.01321%
Crossett Volunteer Police	708	0.01321%
Crow Mountain Fire Protection District	19,039	0.35530%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2021

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Crystal Fire Protection District	\$ 10,709	0.19985%
Curtis Rural Volunteer Fire	1,451	0.02708%
Dalton Volunteer Fire	9,912	0.18498%
Damascus Volunteer Fire	6,289	0.11736%
Danville Volunteer Fire	13,535	0.25259%
Dardanelle Volunteer Fire	12,715	0.23728%
Dardanelle Volunteer Police	738	0.01377%
De Queen Volunteer Fire	14,131	0.26371%
Deann Volunteer Fire	4,932	0.09204%
Decatur Volunteer Fire	8,508	0.15877%
Decatur Volunteer Police	5,003	0.09336%
Deer Volunteer Fire	7,770	0.14500%
Delaware Volunteer Fire	12,071	0.22527%
Dermott Volunteer Fire	12,715	0.23728%
Des Arc Volunteer Fire	12,060	0.22506%
Des Arc Volunteer Police	4,248	0.07928%
Desha Volunteer Fire	12,095	0.22571%
Devalls Bluff Volunteer Fire	4,325	0.08071%
Devalls Bluff Volunteer Police	-	0.00000%
DeWitt Volunteer Fire	13,493	0.25180%
Diaz Volunteer Fire	9,198	0.17165%
Diaz Volunteer Police	1,416	0.02643%
Dierks Volunteer Police	2,124	0.03964%
District 7 Crawford Co. Volunt	7,717	0.14401%
Dodd Mountain Volunteer Fire	4,956	0.09249%
Dover Volunteer Fire	9,918	0.18509%
Dover Volunteer Police	702	0.01310%
Dumas Volunteer Fire	14,060	0.26238%
Dyess Volunteer Fire	7,635	0.14248%
Earle Volunteer Fire	10,172	0.18983%
East Camden Volunteer Fire	7,104	0.13257%
East End Fire Protection District	30,792	0.57463%
East Pulaski County Volunteer Fire	5,682	0.10604%
El Dorado Volunteer Police	-	0.00000%
Elaine Volunteer Fire	11,346	0.21174%
Elkins Volunteer Fire	18,261	0.34078%
Elkins Volunteer Police	2,124	0.03964%
Elm Springs Volunteer Police	7,151	0.13345%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2021

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Emmet Volunteer Fire	\$ 5,605	0.10460%
EMP Rural Fire Association	12,779	0.23848%
England Volunteer Fire	14,142	0.26391%
Etowah Volunteer Fire	9,133	0.17044%
Eudora Volunteer Fire	8,726	0.16284%
Eureka Springs Volunteer Fire	12,036	0.22461%
Eureka Springs Volunteer Police	5,670	0.10581%
Evansville Volunteer Fire	6,372	0.11891%
Evening Shade Police	212	0.00396%
Evening Shade Volunteer Fire	7,287	0.13599%
Faircrest Volunteer Fire	14,868	0.27746%
Fairfield Bay Volunteer Fire	21,305	0.39759%
Fairview Fire Protection District Volunteer Fire	7,812	0.14579%
Fairview Rural Fire District	5,664	0.10570%
Farmington Volunteer Fire	14,426	0.26921%
Farmington Volunteer Police	4,862	0.09073%
Fifty Six Volunteer Fire	4,248	0.07928%
Fire District #6 Crawford Co	2,832	0.05285%
Fisher Volunteer Fire	9,204	0.17176%
Flippin Volunteer Fire	9,293	0.17342%
Flippin Volunteer Police	2,053	0.03831%
Floral Volunteer Fire	4,390	0.08193%
Fordyce Volunteer Fire	7,163	0.13367%
Foreman Volunteer Fire	9,245	0.17253%
Forrest City Volunteer Fire	5,027	0.09381%
Forrest City Volunteer Police	3,540	0.06606%
Fort Smith Volunteer Police	2,407	0.04492%
Fountain Lake Volunteer Fire	15,399	0.28737%
Fox Volunteer Fire	11,263	0.21019%
Frenchport Volunteer Fire	15,641	0.29189%
Gallatin Volunteer Fire	10,779	0.20116%
Garland Volunteer Fire	4,248	0.07928%
Garnett Volunteer Fire	11,334	0.21151%
Gassville Volunteer Fire	10,567	0.19720%
Gassville Volunteer Police	3,552	0.06629%
Gentry Volunteer Fire	16,148	0.30135%
Gentry Volunteer Police	4,213	0.07862%
Gillett Volunteer Fire	6,325	0.11804%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2021

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Gillham Volunteer Fire	\$ 7,711	0.14390%
Glenwood Volunteer Fire	10,886	0.20315%
Glenwood Volunteer Police	4,307	0.08038%
Goshen Fire Dist Assoc	9,924	0.18520%
Goshen Volunteer Police	-	0.00000%
Gosnell Volunteer Fire	12,201	0.22769%
Gould Volunteer Fire	9,133	0.17044%
Grady Volunteer Fire	9,912	0.18498%
Gravel Ridge Fire Protection Dist.	12,644	0.23596%
Gravette Volunteer Fire	14,496	0.27052%
Gravette Volunteer Police	879	0.01640%
Grayson Fire Assoc	2,832	0.05285%
Green Forest Volunteer Fire	15,552	0.29023%
Green Forest Volunteer Police	708	0.01321%
Greenbrier Volunteer Fire	17,269	0.32227%
Greenland Volunteer Police	708	0.01321%
Greenwood Rural Volunteer Fire	9,204	0.17176%
Greenwood Volunteer Fire (747134)	-	0.00000%
Greenwood Volunteer Fire (747139)	28,165	0.52561%
Greenwood Volunteer Police	-	0.00000%
Greers Ferry Volunteer Fire	16,302	0.30422%
Grover Township Volunteer Fire	13,275	0.24774%
Grubbs Volunteer Fire	14,036	0.26194%
Gum Springs Volunteer Fire	9,175	0.17122%
Gurdon Volunteer Fire	9,204	0.17176%
Guy Community Volunteer Fire	9,169	0.17111%
Hackett Volunteer Fire	13,387	0.24983%
Hackett Volunteer Police	779	0.01454%
Hagarville RFD #3	9,204	0.17176%
Halley Volunteer Fire	4,956	0.09249%
Hamburg Volunteer Fire	17,617	0.32876%
Hampton Volunteer Fire	9,245	0.17253%
Hampton Volunteer Police	-	0.00000%
Hand Cove Fire Prot District	15,511	0.28946%
Hardin Volunteer Fire	5,699	0.10635%
Hardy Volunteer Fire	15,889	0.29652%
Hardy Volunteer Police	702	0.01310%
Harmon Volunteer Fire	9,204	0.17176%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2021

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Harrell Volunteer Fire	\$ 12,779	0.23848%
Harrisburg Volunteer Fire	12,296	0.22947%
Harrisburg Volunteer Police	-	0.00000%
Harrison Volunteer Fire	2,720	0.05076%
Harrison Volunteer Police	4,927	0.09195%
Hartford Volunteer Fire	7,186	0.13410%
Hartford Volunteer Police	-	0.00000%
Haskell Volunteer Fire	11,299	0.21086%
Haskell Volunteer Police	2,136	0.03986%
Hatfield Volunteer Fire	10,620	0.19819%
Hazen Volunteer Fire	12,691	0.23684%
Heber Springs Volunteer Fire	14,980	0.27955%
Heber Springs Volunteer Police	-	0.00000%
Hector Volunteer Police	732	0.01366%
Helena-West Helena Volunteer Fire	7,228	0.13489%
Helena-West Helena Volunteer Police	2,673	0.04988%
Hensley Volunteer Fire	5,741	0.10714%
Hermitage Volunteer Fire	5,623	0.10494%
Hermitage Volunteer Police	2,124	0.03964%
Hickory Creek Volunteer Fire	3,611	0.06739%
Hickory Ridge Volunteer Fire	11,363	0.21205%
Higginson Volunteer Fire (884234)	-	0.00000%
Higginson Volunteer Fire (884239)	10,817	0.20186%
Higginson Volunteer Police (884224)	-	0.00000%
Higginson Volunteer Police (884229)	2,844	0.05307%
Highfill Volunteer Fire	18,963	0.35388%
Highfill Volunteer Police	4,897	0.09139%
Highland Volunteer Fire	7,735	0.14435%
Highland Volunteer Police	4,248	0.07928%
Highway 15 South Volunteer Fire	10,815	0.20183%
Highway 286 East Volunteer Fire	12,083	0.22549%
Highway 70 West FPA	13,434	0.25070%
Highway 94 East Volunteer Fire	5,599	0.10449%
Hilltop Fire District# 51	10,744	0.20050%
Hilltop Volunteer Fire	10,596	0.19774%
Holiday Island Volunteer Fire	8,933	0.16671%
Holland Volunteer Fire	10,762	0.20084%
Hollis Volunteer Fire	9,912	0.18498%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2021

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Holly Grove Volunteer Fire	\$ 7,080	0.13213%
Holly Grove Volunteer Police	708	0.01321%
Hon Volunteer Fire	4,266	0.07961%
Hope Volunteer Fire	2,124	0.03964%
Hopewell Fire District	2,124	0.03964%
Horatio Volunteer Fire	14,213	0.26524%
Horseshoe Lake Volunteer Fire	9,204	0.17176%
Hot Springs Village Volunteer	7,115	0.13278%
Hoxie Volunteer Fire	10,095	0.18839%
Hoxie Volunteer Police	2,124	0.03964%
Hughes Volunteer Fire	7,865	0.14677%
Hughes Volunteer Police	289	0.00539%
Humphrey Volunteer Fire	7,788	0.14534%
Humphrey Volunteer Police	-	0.00000%
Huntington Volunteer Fire	7,080	0.13213%
Huntington Volunteer Police	-	0.00000%
Huntsville Volunteer Fire	10,048	0.18751%
Huntsville Volunteer Police	4,915	0.09172%
Huttig Volunteer Fire	9,204	0.17176%
Imboden Volunteer Fire	9,204	0.17176%
Inspiration Point Rural Fire Protection District	9,841	0.18365%
Ione Community Fire	4,248	0.07928%
Jasper Volunteer Fire	4,932	0.09204%
Johnson Area Volunteer Fire	-	0.00000%
Johnson County Rfd #1	3,493	0.06519%
Johnson County Rfd #2	5,688	0.10615%
Johnson County Rfd #4	8,443	0.15756%
Johnson County Rfd #5	6,986	0.13037%
Johnson County Rfd #7	7,080	0.13213%
Johnson County Rfd #8	15,635	0.29178%
Johnson Volunteer Fire	10,012	0.18684%
Joiner Volunteer Fire	8,496	0.15855%
Jonesboro Volunteer Police	708	0.01321%
Joplin Volunteer Fire	11,328	0.21140%
Judsonia Volunteer Fire	12,874	0.24025%
Judsonia Volunteer Police	3,481	0.06496%
Junction City Volunteer Fire	7,080	0.13213%
Junction City Volunteer Police	708	0.01321%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2021

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Keiser Volunteer Fire	\$ 10,744	0.20050%
Kensett Volunteer Fire	6,301	0.11759%
Kensett Volunteer Police	2,679	0.04999%
Keo Volunteer Fire	5,664	0.10570%
Knoxville Volunteer Fire	3,540	0.06606%
Krooked Kreek Volunteer Fire	13,328	0.24872%
Lake City Volunteer Fire	14,266	0.26623%
Lake Hamilton Fire Protection District	16,945	0.31622%
Lake Hamilton Volunteer Fire	-	0.00000%
Lake Maumelle Area RFD	21,806	0.40694%
Lake Norrell Area Fire Protection District	7,080	0.13213%
Lake Village Volunteer Fire	14,868	0.27746%
Lake Village Volunteer Police	708	0.01321%
Lakeview Volunteer Police	2,071	0.03865%
Lamar Volunteer Fire	9,098	0.16978%
Landis Volunteer Fire	9,505	0.17738%
Lavaca Volunteer Fire	10,532	0.19655%
Lavaca Volunteer Police	2,218	0.04139%
Lawson-Urbana Volunteer Fire	7,788	0.14534%
Lazy Acres Volunteer Fire	4,248	0.07928%
Leachville Volunteer Fire	14,302	0.26690%
Leachville Volunteer Police	112	0.00209%
Lead Hill Volunteer Fire	8,496	0.15855%
Lepanto Volunteer Fire	14,815	0.27647%
Leslie Volunteer Fire	9,293	0.17342%
Lewisville Volunteer Fire	14,207	0.26513%
Liberty Volunteer Fire	15,399	0.28737%
Lincoln Volunteer Fire	8,000	0.14929%
Lincoln Volunteer Police	6,372	0.11891%
Linwood-Moscow Volunteer Fire	10,620	0.19819%
Little Flock Volunteer Fire	9,169	0.17111%
Little Flock Volunteer Police	1,416	0.02643%
Lockesburg Volunteer Fire	15,611	0.29133%
London Rural Volunteer Fire	16,213	0.30256%
Lone Rock Volunteer Fire	5,652	0.10548%
Lonoke Volunteer Fire	15,629	0.29166%
Louann Volunteer Fire	7,003	0.13069%
Lowell Volunteer Fire	1,369	0.02555%

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Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2021

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Lowell Volunteer Police	\$ 2,897	0.05406%
Luxora Volunteer Fire	7,788	0.14534%
Lynne Volunteer Fire	9,894	0.18464%
Magazine Volunteer Fire	2,832	0.05285%
Magnet Cove Volunteer Fire	7,847	0.14644%
Magnolia Volunteer Fire	6,425	0.11990%
Magnolia Volunteer Police	7,764	0.14489%
Malvern Volunteer Fire	2,124	0.03964%
Mammoth Spring Volunteer Fire	9,245	0.17253%
Manila Volunteer Fire	19,594	0.36566%
Manila Volunteer Police	-	0.00000%
Mansfield Volunteer Fire	6,466	0.12067%
Mansfield Volunteer Police	-	0.00000%
Marble Volunteer Fire	2,832	0.05285%
Marianna Volunteer Fire	12,815	0.23915%
Marianna Volunteer Police	-	0.00000%
Marion Volunteer Fire	23,954	0.44702%
Marion Volunteer Police	7,410	0.13828%
Marked Tree Volunteer Fire	15,676	0.29254%
Marmaduke Volunteer Fire	13,434	0.25070%
Marmaduke Volunteer Police	2,148	0.04009%
Marshall Volunteer Fire	12,007	0.22407%
Marshall Volunteer Police	1,387	0.02588%
Marvell Volunteer Fire	14,254	0.26600%
Marvell Volunteer Police	755	0.01409%
Maumelle Volunteer Fire	7,009	0.13080%
Mayflower Volunteer Fire	11,977	0.22351%
Mayflower Volunteer Police	5,623	0.10494%
Maynard Volunteer Fire	7,788	0.14534%
McCrary Volunteer Fire	16,314	0.30445%
McCrary Volunteer Police	708	0.01321%
McGehee Volunteer Fire	15,464	0.28859%
McGehee Volunteer Police	-	0.00000%
McNeil Volunteer Fire	8,573	0.15999%
McRae Volunteer Fire	5,629	0.10505%
Melbourne Volunteer Fire	9,841	0.18365%
Melrose Volunteer Fire	2,832	0.05285%
Mena Volunteer Fire	14,833	0.27681%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2021

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Midland Volunteer Fire	\$ 8,944	0.16691%
Milo Volunteer Fire	12,036	0.22461%
Mineral Springs Volunteer Fire	9,877	0.18432%
Monette Volunteer Fire	14,237	0.26569%
Monticello Volunteer Fire	7,121	0.13289%
Montrose Volunteer Fire	5,558	0.10372%
Morning Star FPA	12,237	0.22836%
Morning Star Volunteer Fire	5,764	0.10757%
Moro Volunteer Fire	3,540	0.06606%
Morrilton Volunteer Fire	19,989	0.37303%
Morrison Volunteer Fire	9,204	0.17176%
Morrow Volunteer Fire	10,567	0.19720%
Mount Holly Volunteer Fire	12,036	0.22461%
Mount Ida Volunteer Fire	12,738	0.23771%
Mountain Home Volunteer Fire	7,812	0.14579%
Mountain Home Volunteer Police	3,540	0.06606%
Mountain Pine Volunteer Police	2,832	0.05285%
Mountain View Volunteer Fire	19,087	0.35620%
Mountain View Volunteer Police	71	0.00132%
Mountainburg Volunteer Fire	19,104	0.35651%
Mountainburg Volunteer Police	1,982	0.03699%
Mt Judea Area Volunteer Fire	17,665	0.32966%
Mulberry Police	35	0.00065%
Mulberry Volunteer Fire	18,951	0.35366%
Murfreesboro Volunteer Fire	9,210	0.17187%
Nashville Volunteer Fire	15,600	0.29112%
Natural Dam Volunteer Fire	2,832	0.05285%
New Blaine Rural Volunteer Fire	10,602	0.19785%
Newark Volunteer Fire	12,077	0.22538%
Newport Volunteer Fire	7,056	0.13168%
Newport Volunteer Police	720	0.01344%
Nimrod/Aplin Volunteer Fire	7,080	0.13213%
Nob Hill Volunteer Fire	16,992	0.31710%
Norfolk Volunteer Police	948	0.01769%
Norman Volunteer Fire	7,788	0.14534%
Norphlet Volunteer Fire	11,948	0.22297%
Norphlet Volunteer Police	708	0.01321%
North Crossett Volunteer Fire	9,883	0.18443%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
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Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
North Pulaski FPD	\$ 17,140	0.31986%
Northeast Benton Co.	30,485	0.56890%
Northeast Greene County Fire District	12,638	0.23585%
Northeast Lakeside Volunteer Fire	7,800	0.14556%
Northeast Saline County Fire	5,664	0.10570%
Northside Volunteer Fire (15318)	6,348	0.11846%
Northside Volunteer Fire (15296)	14,632	0.27306%
Oak Grove Fire Protection Dist. #25	9,912	0.18498%
Oak Grove Volunteer Fire	4,484	0.08368%
Oil Trough Volunteer Fire	9,900	0.18475%
Ola Volunteer Fire	7,788	0.14534%
Ola Volunteer Police	832	0.01553%
Oppelo Volunteer Fire	11,358	0.21196%
Oppelo Volunteer Police	708	0.01321%
Osceola Volunteer Fire	5,068	0.09458%
Osceola Volunteer Police	3,540	0.06606%
Ouachita Co FD #1	7,729	0.14424%
Oxley Volunteer Fire	3,528	0.06584%
Ozark Volunteer Fire	12,809	0.23904%
Ozark Volunteer Police	4,891	0.09127%
Pangburn Volunteer Fire	20,597	0.38438%
Pangburn Volunteer Police	-	0.00000%
Paragould Volunteer Fire	7,115	0.13278%
Paragould Volunteer Police	4,956	0.09249%
Paris Volunteer Fire	11,334	0.21151%
Parkin Volunteer Fire	8,396	0.15668%
Parks Volunteer Fire	-	0.00000%
Parthenon Volunteer Fire	8,697	0.16230%
Patterson Volunteer Fire	8,472	0.15810%
Patterson Volunteer Police	1,469	0.02741%
Pea Ridge Volunteer Fire	34,132	0.63696%
Pea Ridge Volunteer Police	71	0.00132%
Peel Volunteer Fire & Rescue	11,269	0.21030%
Perryville Volunteer Fire	8,472	0.15810%
Philadelphia Volunteer Fire	8,354	0.15590%
Piggott Volunteer Fire	16,190	0.30213%
Pine Bluff Volunteer Police	2,832	0.05285%
Pine Ridge Volunteer Fire	3,540	0.06606%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2021

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Pine Village Volunteer Fire	\$ 9,812	0.18311%
Pineville Volunteer Fire	14,797	0.27614%
Piney Point Volunteer Fire	14,125	0.26360%
Plainview Volunteer Fire	14,113	0.26337%
Pleasant Plains Volunteer Fire	12,697	0.23695%
Plumerville Volunteer Fire	9,228	0.17221%
Pocahontas Volunteer Fire	12,744	0.23783%
Pocahontas Volunteer Police	5,528	0.10316%
Ponca Volunteer Fire	5,664	0.10570%
Portland Volunteer Fire	3,540	0.06606%
Pottsville Volunteer Fire	15,676	0.29254%
Pottsville Volunteer Police	6,455	0.12046%
Prairie Grove Volunteer Fire	17,582	0.32811%
Prairie Grove Volunteer Police	3,540	0.06606%
Prescott Volunteer Fire	7,705	0.14379%
Pulaski Co Volunteer Fire	3,540	0.06606%
Pyatt Rural Fire & Def Assoc	9,151	0.17077%
Quail Creek Volunteer Fire	4,183	0.07806%
Quitman Volunteer	8,207	0.15316%
Ravenden Volunteer Fire	9,883	0.18443%
Rector Volunteer Fire	12,797	0.23881%
Rector Volunteer Police	1,794	0.03348%
Redfield Volunteer Fire	15,139	0.28252%
Redfield Volunteer Police	1,434	0.02676%
Richwood Volunteer Fire	4,207	0.07851%
Rison Volunteer Fire	12,125	0.22627%
Riverdale Volunteer Fire	2,832	0.05285%
Rockport Volunteer Fire	9,180	0.17132%
Rogers Volunteer Police	-	0.00000%
Rondo Volunteer Fire	1,416	0.02643%
Rose Bud Volunteer Fire	14,072	0.26261%
Ross Van Ness - Wellford Volunteer Fire	10,077	0.18805%
Round Mountain Volunteer Fire	13,470	0.25137%
Ruddell Hill Volunteer Fire	5,640	0.10525%
Rudd's Crossing Volunteer Fire	5,611	0.10471%
Runyan Acres Volunteer Fire Department Fire	6,319	0.11792%
Russell Volunteer Fire	7,080	0.13213%
Salem Volunteer Fire	15,564	0.29045%

Arkansas Local Police and Fire Retirement System
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Schedule of Employer Allocations – Volunteer
December 31, 2021

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Salem-Saline County Volunteer	\$ 21,175	0.39516%
Saratoga Volunteer Fire	1,416	0.02643%
Sardis Fire Protection District	8,113	0.15140%
Scotland Area Fire & Emergency	9,434	0.17606%
Scott Volunteer Fire	7,782	0.14523%
Scranton Rural Volunteer Fire	11,310	0.21106%
SE Jefferson Co Volunteer Fire	7,080	0.13213%
Searcy Volunteer Fire	1,416	0.02643%
Searcy Volunteer Police	5,127	0.09568%
Sedgwick Fire Improvement Dist	4,248	0.07928%
Shady Grove Fire & Rescue	5,664	0.10570%
Shannon Hills Volunteer Fire	6,354	0.11858%
Shannon Hills Volunteer Police	2,832	0.05285%
Shaw Volunteer Fire Protection	9,204	0.17176%
Sheridan Volunteer Fire	20,149	0.37602%
Siloam Springs Volunteer Fire	2,873	0.05362%
Sixth District Volunteer Fire	13,452	0.25104%
Smackover Volunteer Fire	12,744	0.23783%
Smackover Volunteer Police	-	0.00000%
Smyrna Volunteer Fire	2,921	0.05451%
Snowball Volunteer Fire	10,608	0.19796%
South Carroll Co Fire Assoc	11,328	0.21140%
South Greene County Volunteer Fire	10,638	0.19852%
South Mountain Volunteer Fire	3,540	0.06606%
Southbend Volunteer Fire	18,213	0.33989%
Southridge Volunteer Fire	11,381	0.21239%
Southside Volunteer Fire	19,606	0.36588%
Sparkman Volunteer Fire	7,080	0.13213%
Sparkman Volunteer Police	1,416	0.02643%
St. Francis Volunteer Fire	2,832	0.05285%
Stamps Volunteer Fire	14,691	0.27416%
Star City Volunteer Fire	12,036	0.22461%
Star City Volunteer Police	684	0.01276%
Stephens Volunteer Fire	8,478	0.15821%
Strawberry Volunteer Fire	8,478	0.15821%
Strickler Volunteer Fire	5,664	0.10570%
Strong Volunteer Fire	9,912	0.18498%
Stuttgart Police	248	0.00463%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2021

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Stuttgart Volunteer Fire	\$ 4,325	0.08071%
Sulphur Rock Area Volunteer Fire	7,086	0.13224%
Sulphur Springs Volunteer Fire	4,283	0.07993%
Sulphur Springs Volunteer Police	5,434	0.10141%
Summit Volunteer Fire	12,066	0.22517%
Sunnyland Rural Volunteer Fire	7,074	0.13201%
Sunset Rural Volunteer Fire	6,372	0.11891%
Sweet Home Volunteer Fire	-	0.00000%
Swifton Volunteer Fire	11,328	0.21140%
Swifton Volunteer Police	-	0.00000%
Taylor Volunteer Fire	9,121	0.17021%
Texarkana Volunteer Police	655	0.01222%
Thornton Volunteer Fire	7,033	0.13125%
Tillar Volunteer Fire	9,912	0.18498%
Timbo Volunteer Fire	18,349	0.34242%
Tinsman Volunteer Fire	6,372	0.11891%
Tontitown Area Volunteer Fire	17,558	0.32766%
Tontitown Volunteer Fire	431	0.00804%
Tontitown Volunteer Police	7,871	0.14689%
Town of Concord Police	71	0.00132%
Town of St. Charles Volunteer	7,080	0.13213%
Tracy Area Volunteer Fire	9,210	0.17187%
Trumann Volunteer Fire	9,116	0.17012%
Trumann Volunteer Police	1,628	0.03038%
Tuckerman Volunteer Fire	12,290	0.22935%
Tuckerman Volunteer Police	3,434	0.06408%
Tull Fire & Rescue	4,407	0.08224%
Turrell Volunteer Fire	2,124	0.03964%
Turtle Creek Volunteer Fire	17,517	0.32690%
Tyronza Volunteer Fire	11,906	0.22219%
Tyronza Volunteer Police	1,322	0.02467%
Umpire Volunteer Fire	6,372	0.11891%
Upper White Oak Lake VFD Fire	4,956	0.09249%
Valley Springs Volunteer Fire	9,883	0.18443%
Van Buren Volunteer Police	5,599	0.10449%
Vandervoort Rural Volunteer Fire	7,788	0.14534%
Velvet Ridge Fire Protection District	10,620	0.19819%
Vilonia Volunteer Fire	17,930	0.33461%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2021

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Vilonia Volunteer Police	\$ 708	0.01321%
Viola Volunteer Fire	7,027	0.13114%
Wabaseka Volunteer Fire	2,195	0.04096%
Waldo Volunteer Fire	2,195	0.04096%
Waldo Volunteer Police	732	0.01366%
Waldron Volunteer Fire	13,446	0.25093%
Walnut Ridge Volunteer Fire	8,496	0.15855%
Walnut Ridge Volunteer Police	2,065	0.03854%
Ward Volunteer Fire	8,561	0.15976%
Ward Volunteer Police	4,071	0.07597%
Warren Volunteer Fire	22,007	0.41069%
Washington Volunteer Fire	9,169	0.17111%
Water Valley Volunteer Fire	9,204	0.17176%
Watson Chapel Volunteer Fire	9,971	0.18608%
Wedington Volunteer Fire	20,479	0.38217%
Weiner Volunteer Fire	9,883	0.18443%
Weiner Volunteer Police	12	0.00022%
Wescon Volunteer Fire	16,939	0.31611%
Wesley Volunteer Fire	5,452	0.10174%
West Fork Volunteer Fire	23,765	0.44350%
West Fork Volunteer Police	5,664	0.10570%
West Memphis Volunteer Police	7,764	0.14489%
West Point Volunteer Fire	4,248	0.07928%
West Pulaski Volunteer Fire	29,712	0.55448%
Western Greene Co Fire	19,747	0.36851%
Western Grove Volunteer Fire	16,019	0.29894%
Wheatley Volunteer Fire	6,502	0.12134%
Wheatley Volunteer Police	-	0.00000%
Wheeler Volunteer Fire	15,552	0.29023%
White Bluff-Rye Hill Volunteer	15,930	0.29728%
White Hall Volunteer Fire	11,263	0.21019%
White Hall Volunteer Police	2,095	0.03910%
Whitehouse Volunteer Fire	12,148	0.22670%
Wickes RVFD #2	3,764	0.07024%
Williams Junction Volunteer Fire	5,027	0.09381%
Wilmar Volunteer Fire	4,938	0.09215%
Wilmot Volunteer Fire	6,266	0.11693%
Wilson Police	708	0.01321%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2021

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Wilson Volunteer Fire	\$ 7,806	0.14567%
Wilton Volunteer Fire	9,918	0.18509%
Winchester Volunteer Fire	4,378	0.08170%
Woodlawn Volunteer Fire	11,363	0.21205%
Wright-Pastoria Volunteer Fire	6,372	0.11891%
Wynne Volunteer Fire	8,508	0.15877%
Wynne Volunteer Police	112	0.00209%
Y-City Volunteer Fire	7,788	0.14534%
Yellville Volunteer Fire	11,871	0.22153%
Zinc Volunteer Fire	7,080	0.13213%
	<u>\$ 5,358,547</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, 2021

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense		
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportion Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense
70 West Fire Protection District Fire	\$ 75,939	\$ 8,995	\$ -	\$ 2,932	\$ 82,004	\$ 93,931	\$ -	\$ 46,550	\$ -	\$ -	\$ 46,550	\$ 9,159	\$ 33,086	\$ 42,245
Alexander Fire	548,515	64,974	-	21,181	141,555	227,710	-	336,235	-	11,192	347,427	66,159	157,150	223,309
Alexander Police	518,754	61,449	-	20,032	221,901	303,382	-	317,992	-	-	317,992	62,570	166,612	229,182
Alzheimer Police	61,519	7,287	-	2,376	1,243	10,906	-	37,711	-	6,843	44,554	7,420	(8,530)	(1,110)
Altus Police	52,603	6,231	-	2,031	10,011	18,273	-	32,245	-	10,641	42,886	6,345	5,117	11,462
Amity Police	65,864	7,802	-	2,543	4,051	14,396	-	40,374	-	1,090	41,464	7,944	1,688	9,632
Arkadelphia Fire	637,171	75,476	-	24,604	77,682	177,762	-	390,580	-	6,507	397,087	76,852	45,880	122,732
Ash Flat Fire	219,734	26,029	-	8,485	-	34,514	-	134,695	-	18,129	152,824	26,503	(14,855)	11,648
Ash Flat Police	212,610	25,185	-	8,210	65,285	98,680	-	130,328	-	71	130,399	25,644	30,149	55,793
Ashdown Police	644,206	76,310	-	24,876	31,675	132,861	-	394,893	-	8,603	403,496	77,701	781	78,482
Atkins Police	493,459	58,453	-	19,055	16,242	93,750	-	302,486	-	25,028	327,514	59,519	(1,741)	57,778
Augusta Police	366,398	43,402	-	14,148	50,153	107,703	-	224,599	-	10,277	234,876	44,193	(6,720)	37,473
Austin Police	177,201	20,990	-	6,843	41,493	69,326	-	108,623	-	81	108,704	21,373	23,550	44,923
Bald Knob Police	386,522	45,785	-	14,925	42,048	102,758	-	236,934	-	-	236,934	46,620	39,665	86,285
Barling Fire	310,094	36,732	-	11,974	9,367	58,073	-	190,085	-	21,063	211,148	37,402	6,159	43,561
Barling Police	600,197	71,096	-	23,177	86,627	180,900	-	367,916	-	123,781	491,697	72,393	(36,403)	35,990
Batesville Fire	752,753	89,167	-	29,067	3,496	121,730	-	461,431	-	74,857	536,288	90,793	(45,424)	45,369
Batesville Police	1,208,018	143,096	-	46,647	64,538	254,281	-	740,504	-	56,535	797,039	145,705	(3,323)	142,382
Bauxite Police	52,048	6,165	-	2,010	24,822	32,997	-	31,905	-	35,794	67,699	6,278	(2,937)	3,341
Bay Police	234,071	27,727	-	9,039	20,137	56,903	-	143,484	-	4,660	148,144	28,233	14,188	42,421
Beaver Lake Fire	240,435	28,481	-	9,284	28,843	66,608	-	147,385	-	18,515	165,900	29,000	38,843	67,843
Beebe Fire	52,198	6,183	-	2,016	11,516	19,715	-	31,997	-	1,389	33,386	6,296	3,484	9,780
Bella Vista Fire	5,052,022	598,438	-	195,083	79,631	873,152	-	3,096,845	-	217,389	3,314,234	609,350	25,952	635,302
Bella Vista Police	3,275,060	387,948	-	126,466	88,431	602,845	-	2,007,584	-	69,070	2,076,654	395,022	83,752	478,774
Benton Fire	5,072,828	600,902	-	195,886	99,952	896,740	-	3,109,599	-	79,676	3,189,275	611,860	(36,399)	575,461
Benton Police	5,061,504	599,561	-	195,449	165,290	960,300	-	3,102,658	-	36,471	3,139,129	610,494	28,587	639,081
Bentonville Fire	8,966,345	1,062,109	-	346,234	932,455	2,340,798	-	5,496,292	-	5,128	5,501,420	1,081,477	440,556	1,522,033
Bentonville Police	6,766,748	801,556	-	261,297	422,881	1,485,734	-	4,147,958	-	93,030	4,240,988	816,172	300,601	1,116,773
Berryville Police	896,276	106,168	-	34,610	13,209	153,987	-	549,409	-	43,174	592,583	108,104	(285)	107,819
Bethel Heights Fire	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bethel Heights Police	-	-	-	-	-	-	-	-	-	382,992	382,992	-	(183,845)	(183,845)
Black Rock Police	40,935	4,849	-	1,581	3,105	9,535	-	25,093	-	-	25,093	4,937	1,950	6,887
Blytheville Fire	1,638,365	194,073	-	63,265	30,230	287,568	-	1,004,304	-	60,274	1,064,578	197,612	22,548	220,160
Blytheville Police	1,976,300	234,103	-	76,314	249,957	560,374	-	1,211,455	-	23,240	1,234,695	238,372	129,547	367,919
Bono Police	235,941	27,948	-	9,111	6,609	43,668	-	144,630	-	13,188	157,818	28,458	469	28,927
Bradford Police	121,047	14,339	-	4,674	1,736	20,749	-	74,201	-	17,841	92,042	14,600	(6,617)	7,983
Bradley Police	37,812	4,479	-	1,460	15,236	21,175	-	23,178	-	7,823	31,001	4,561	4,366	8,927
Brinkley Fire	53,680	6,359	-	2,073	8,909	14,777	-	32,905	-	1,811	34,716	6,475	(767)	5,708
Brinkley Police	324,214	38,405	-	12,519	2,481	53,405	-	198,741	-	45,423	244,164	39,105	(21,600)	17,505
Brookland Police	383,781	45,461	-	14,820	81,345	141,626	-	235,254	-	235,254	462,990	73,218	119,508	119,508
Bryant Fire	3,246,637	384,581	-	125,368	59,275	569,224	-	1,990,160	-	61,664	2,051,824	391,593	(36,499)	355,094
Bryant Police	2,905,395	344,159	-	112,191	39,459	495,809	-	1,780,982	-	149,931	1,930,913	350,435	(68,035)	282,400
Buford Fire	58,745	6,959	-	2,268	4,134	13,361	-	14,776	-	1,476	37,486	7,086	14,568	21,654
Bull Shoals Fire	55,782	6,608	-	2,154	10,936	19,698	-	34,194	-	826	35,020	6,728	2,402	9,130
Bull Shoals Police	190,401	22,554	-	7,352	60,827	90,733	-	116,714	-	7,540	124,254	22,965	9,219	32,184

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, 2021

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
Cabot Fire	\$ 2,766,005	\$ 327,647	\$ -	\$ 106,809	\$ 2,075	\$ 436,531	\$ -	\$ 1,695,537	\$ -	\$ 55,512	\$ 1,751,049	\$ 333,622	\$ (28,270)	\$ 305,352
Cabot Police	3,151,411	373,301	-	121,691	114,501	609,493	-	1,931,788	-	33,307	1,965,095	380,108	(39,324)	340,784
Caddo Valley Fire	36,153	4,282	-	1,396	963	6,641	-	22,161	-	1,613	23,774	4,361	(4,676)	(315)
Caddo Valley Police	169,278	20,052	-	6,537	5,007	31,596	-	103,766	-	5,468	109,234	20,418	2,685	23,103
Camden Fire	1,697,044	201,024	-	65,531	91,333	357,888	-	1,040,273	-	51,522	1,091,795	204,689	(43,989)	160,700
Camden Police	1,006,748	119,254	-	38,875	81,177	239,306	-	617,128	-	4,357	621,485	121,429	35,854	157,283
Cammack Village Police	132,438	15,688	-	5,114	12,139	32,941	-	81,183	-	30,553	111,736	15,974	(23,488)	(7,514)
Caraway Police	127,577	15,112	-	4,926	9,444	29,482	-	78,204	-	7,843	86,047	15,388	(2,627)	12,761
Carlisle Police	239,203	28,335	-	9,237	37,307	74,879	-	146,630	-	6,866	153,496	28,852	15,207	44,059
Cave City Fire	35,997	4,264	-	1,390	3,099	8,753	-	22,066	-	606	22,672	4,342	842	5,184
Cave City Police	235,148	27,854	-	9,080	10,469	47,403	-	144,143	-	5,264	149,407	28,362	10,120	38,482
Cave Springs Police	690,568	81,801	-	26,666	184,509	292,976	-	423,312	-	-	423,312	83,293	104,747	188,040
Centerton Fire	1,726,677	204,534	-	66,675	498,609	769,818	-	1,058,438	-	-	1,058,438	208,263	334,983	543,246
Centerton Police	1,457,036	172,593	-	56,263	36,356	265,212	-	893,150	-	784	893,934	175,741	60,771	236,512
Central City Police	-	-	-	-	-	-	-	-	-	-	-	-	(1,246)	(1,246)
Cherokee Village Fire	697,559	82,629	-	26,936	27,600	137,165	-	427,597	-	12,624	440,221	84,136	(11,205)	72,931
Cherokee Village Police	342,757	40,601	-	13,235	12,402	66,238	-	210,107	-	53,292	263,399	41,342	(30,600)	10,742
Cherry Valley Police	48,897	5,792	-	1,888	73	7,753	-	29,973	-	2,657	32,630	5,898	(4)	5,894
Clarendon Police	173,933	20,603	-	6,716	18,713	46,032	-	106,620	-	15,461	122,081	20,979	(2,297)	18,682
Clarksville Police	995,912	117,971	-	38,457	21,402	177,830	-	610,486	-	164,704	775,190	120,122	(72,378)	47,744
Clinton Fire	38,294	4,536	-	1,479	697	6,712	-	23,474	-	805	24,279	4,619	(548)	4,071
Clinton Police	337,114	39,933	-	13,018	17,470	70,421	-	206,648	-	16,033	222,681	40,661	(19,046)	21,615
Coal Hill Police	28,368	3,360	-	1,095	1,033	5,488	-	17,390	-	1,474	18,864	3,422	(2,169)	1,253
Concord Police	1,515	179	-	58	1,556	1,793	-	928	-	30,817	31,745	183	(14,695)	(14,512)
Conway Fire	8,001,070	947,768	-	308,960	-	1,256,728	-	4,904,587	-	514,928	5,419,515	965,050	(303,322)	661,728
Conway Police	8,821,329	1,044,932	-	340,634	59,251	1,444,817	-	5,407,398	-	651,558	6,058,956	1,063,986	(454,213)	609,773
Coming Police	274,857	32,558	-	10,614	3,036	46,208	-	168,485	-	53,038	221,523	33,152	(46,011)	(12,859)
Cotter Police	122,789	14,545	-	4,741	20,277	39,563	-	75,269	-	-	75,269	14,810	14,260	29,070
Cotton Plant Fire	35,098	4,158	-	1,355	37,901	43,414	-	21,515	-	-	21,515	4,233	15,292	19,525
Cotton Plant Police	71,701	8,493	-	2,769	77,439	88,701	-	43,952	-	5,696	49,648	8,648	26,243	34,891
Crossett Fire	1,320,670	156,440	-	50,997	102,188	309,625	-	809,559	-	47,119	856,678	159,293	12,856	172,149
Crossett Police	809,407	95,878	-	31,255	3,876	131,009	-	496,159	-	94,013	590,172	97,627	(51,783)	45,844
Dardanelle Police	705,382	83,556	-	27,238	390,960	501,754	-	432,393	-	-	432,393	85,080	244,898	329,978
De Queen Fire	179,942	21,315	-	6,948	19,968	48,231	-	110,303	-	3,971	114,274	21,704	3,286	24,990
De Queen Police	949,040	112,419	-	36,647	127,874	276,940	-	581,753	-	7,954	589,707	114,469	31,009	145,478
Decatur Police	415,955	49,272	-	16,062	73,994	139,328	-	254,977	-	33,416	288,393	50,170	9,965	60,135
Dermott Police	228,961	27,122	-	8,841	24,340	60,303	-	140,351	-	44,062	184,413	27,616	(15,873)	11,743
Des Arc Police	325,402	38,545	-	12,565	25,396	76,506	-	199,468	-	42,928	242,396	39,248	13,069	52,317
Devalls Bluff Police	-	-	-	-	510	510	-	19,985	-	-	19,985	-	(16,810)	(16,810)
DeWitt Police	414,097	49,052	-	15,990	7,704	72,746	-	253,838	-	23,877	277,715	49,946	(24,060)	25,886
Diamond City Police	12,212	1,447	-	472	13,187	15,106	-	7,486	-	-	7,486	1,473	5,320	6,793
Diaz Police	92,418	10,947	-	3,569	293	14,809	-	56,651	-	14,651	71,302	11,147	(9,590)	1,557
Dierks Police	180,902	21,429	-	6,985	17,204	45,618	-	110,891	-	56,253	167,144	21,820	(15,213)	6,607
Dover Police	294,670	34,905	-	11,379	9,509	55,793	-	180,630	-	11,455	192,085	35,542	5,466	41,008
Earle Police	28,413	3,366	-	1,097	30,682	35,145	-	17,417	-	-	17,417	3,427	12,379	15,806

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, 2021

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense		
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportion Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense
East Camden Police	\$ 36,535	\$ 4,328	\$ -	\$ 1,411	\$ 712	\$ 6,451	\$ -	\$ 22,396	\$ -	\$ 2,644	\$ 25,040	\$ 4,407	\$ (1,766)	\$ 2,641
El Dorado Fire	2,629,861	311,520	-	101,552	127,254	540,326	-	1,612,082	-	1,918	1,614,000	317,201	57,457	374,658
El Dorado Police	2,098,546	248,583	-	81,035	130,563	460,181	-	1,286,390	-	-	1,286,390	253,116	70,277	323,393
Elkins Fire	91,591	10,849	-	3,537	211	14,597	-	56,145	-	2,934	59,079	11,047	(675)	10,372
Elkins Police	581,916	68,931	-	22,471	180,534	271,936	-	356,709	-	703	357,412	70,188	96,754	166,942
Elm Springs Police	312,641	37,034	-	12,073	17,703	66,810	-	191,646	-	1,834	193,480	37,709	9,972	47,681
Eureka Springs Fire	713,499	84,518	-	27,552	36,150	148,220	-	437,369	-	3,444	440,813	86,059	17,582	103,641
Eureka Springs Police	794,060	94,060	-	30,662	70,614	195,336	-	486,752	-	42,167	528,919	95,776	(2,424)	93,352
Evening Shade Police	34,128	4,043	-	1,318	36,853	42,214	-	20,920	-	-	20,920	4,116	14,869	18,985
Fairfield Bay Police	340,260	40,306	-	13,139	25,817	79,262	-	208,576	-	32,839	241,415	41,040	(14,447)	26,593
Farmington Fire	475,760	56,356	-	18,371	77,922	152,649	-	291,637	-	39,177	330,814	57,384	67,361	124,745
Farmington Police	1,131,496	134,031	-	43,693	127,318	305,042	-	693,597	-	-	693,597	136,476	91,789	228,265
Fayetteville Fire	12,937,105	1,532,466	-	499,564	155,743	2,187,773	-	7,930,333	-	431,048	8,361,381	1,560,411	(254,701)	1,305,710
Fayetteville Police	12,229,965	1,448,702	-	472,258	95,904	2,016,864	-	7,496,862	-	43,342	7,540,204	1,475,119	171,777	1,646,896
Flippin Fire	80,805	9,572	-	3,120	40,137	52,829	-	49,533	-	8,351	57,884	9,746	25,786	35,532
Flippin Police	346,624	41,059	-	13,385	14,757	69,201	-	212,477	-	3,430	215,907	41,808	17,864	59,672
Foreman Police	-	-	-	-	-	-	-	-	-	2	2	-	(1,289)	(1,289)
Forrest City Fire	1,350,803	160,010	-	52,161	39,429	251,600	-	828,030	-	27,823	855,853	162,927	6,680	169,607
Forrest City Police	1,484,478	175,844	-	57,323	43,655	276,822	-	909,972	-	222,600	1,132,572	179,050	(89,867)	89,183
Fort Smith Fire	12,754,561	1,510,843	-	492,515	12,187	2,015,545	-	7,818,435	-	611,013	8,429,448	1,538,393	(213,960)	1,324,433
Fort Smith Police	8,115,016	961,265	-	313,360	278,137	1,552,762	-	4,974,434	-	297,803	5,272,237	978,794	71,627	1,050,421
Friendship Police	12,916	1,530	-	499	2,269	4,298	-	7,918	-	111	8,029	1,558	634	2,192
Gassville Fire	56,332	6,673	-	2,175	9,882	18,730	-	34,531	-	655	35,186	6,794	12	6,806
Gassville Police	206,263	24,433	-	7,965	2,982	35,380	-	126,438	-	5,280	131,718	24,878	(9,109)	15,769
Gentry Fire	47,649	5,644	-	1,840	51,454	58,938	-	29,208	-	-	29,208	5,747	20,760	26,507
Gentry Police	574,631	68,068	-	22,189	156,471	246,728	-	352,244	-	476	352,720	69,309	68,252	137,561
Gillett Police	39,115	4,633	-	1,510	19,522	25,665	-	23,977	-	20,596	44,573	4,718	(3,662)	1,056
Glenwood Police	185,185	21,936	-	7,151	102,930	132,017	-	113,517	-	12,175	125,692	22,336	34,400	56,736
Goshen Police	276,033	32,698	-	10,659	66,749	110,106	-	169,206	-	-	169,206	33,294	48,880	82,174
Gosnell Police	272,027	32,223	-	10,504	3,770	46,497	-	166,750	-	56,264	223,014	32,811	15,893	48,704
Gravel Ridge Fire Protection Dist.	137,864	16,331	-	5,324	2,415	24,070	-	84,509	-	8,694	93,203	16,628	(5,581)	11,047
Gravette Fire	353,065	41,822	-	13,634	20,166	75,622	-	216,426	-	32,638	249,064	42,585	(17,149)	25,436
Gravette Police	707,268	83,780	-	27,311	60,341	171,432	-	433,549	-	16,953	450,502	85,307	18,957	104,264
Green Forest Police	749,537	84,048	-	27,399	53,960	165,407	-	434,940	-	55,671	490,611	85,581	16,266	101,847
Greenbrier Fire	-	-	-	-	-	-	-	-	-	5,173	5,173	-	(13,616)	(13,616)
Greenland Police	253,806	30,065	-	9,801	-	39,866	-	155,581	-	12,701	168,282	30,613	(8,802)	21,811
Greenwood Fire	91,264	10,811	-	3,524	10,154	24,489	-	55,944	-	218	56,162	11,008	6,245	17,253
Greenwood Police	1,255,866	148,764	-	48,495	323	197,582	-	769,835	-	56,714	826,549	151,476	(24,961)	126,515
Greens Ferry Police	198,484	23,512	-	7,664	7,057	38,233	-	121,669	-	16,444	138,113	23,940	(3,040)	20,900
Hackett Police	37,623	4,457	-	1,453	-	5,910	-	23,063	-	12,031	35,094	4,538	(8,159)	(3,621)
Hampton Police	149,299	17,685	-	5,765	56,251	79,701	-	91,519	-	21,066	112,585	18,008	15,309	33,317
Hardy Police	158,270	18,748	-	6,112	29,698	54,558	-	97,018	-	38,270	135,288	19,090	1,483	20,573
Harrisburg Police	257,546	30,508	-	9,945	24,580	65,033	-	157,873	-	5,822	163,695	31,064	(5,714)	25,350
Harrison Fire	2,055,241	243,454	-	79,363	36,962	359,779	-	1,259,845	-	25,113	1,284,958	247,893	(32,743)	215,150
Harrison Police	2,112,089	250,188	-	81,558	37,412	369,158	-	1,294,692	-	106,482	1,401,174	254,750	(4,864)	249,886

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, 2021

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense		
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportion Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense	
Hartford Police	\$ 45,540	\$ 5,394	\$ -	\$ 1,759	\$ 3,559	\$ 10,712	\$ -	\$ 27,916	\$ -	\$ 5,647	\$ 33,563	\$ 5,493	\$ (1,041)	\$ 4,452	
Haskell Fire	23,741	2,812	-	917	224	3,953	-	14,553	-	236	14,789	2,864	(358)	2,506	
Haskell Police	349,209	41,366	-	13,485	23,935	78,786	-	214,062	-	8,166	222,228	42,120	23,734	65,854	
Heber Springs Fire	277,487	32,870	-	10,715	140,039	183,624	-	170,097	-	1,685	171,782	33,469	46,440	79,909	
Heber Springs Police	832,793	98,649	-	32,158	12,033	142,840	-	510,495	-	37,347	547,842	100,447	(34,678)	65,769	
Hector Police	33,745	3,997	-	1,303	20,571	25,871	-	20,685	-	11,783	32,468	4,070	8,964	13,034	
Helena-West Helena Fire	1,329,470	157,482	-	51,337	293,975	502,794	-	814,953	-	5,615	820,568	160,354	118,605	278,959	
Helena-West Helena Police	1,114,296	131,994	-	43,028	343,591	518,613	-	683,054	-	69,904	752,958	134,401	67,782	202,183	
Hermitage Police	57,858	6,854	-	2,234	-	9,088	-	35,466	-	8,683	44,149	6,978	(3,548)	3,430	
Highfill Police	225,466	26,708	-	8,706	49,737	85,151	-	138,209	-	169	138,378	27,195	27,082	54,277	
Highland Fire	31,997	3,790	-	1,236	14,560	19,586	-	19,614	-	-	19,614	3,859	10,579	14,438	
Highland Police	152,184	18,027	-	5,877	24,384	48,288	-	93,287	-	1,285	94,572	18,356	40,646	59,002	
Holiday Island Fire	165,960	19,659	-	6,409	25,855	51,923	-	101,732	-	1,803	103,535	20,017	10,874	30,891	
Holly Grove Police	43,870	5,197	-	1,694	9,844	16,735	-	26,892	-	3,674	30,566	5,291	(652)	4,639	
Hope Fire	835,833	99,009	-	32,276	27,972	159,257	-	512,358	-	74,463	586,821	100,814	(31,079)	69,735	
Hot Springs Fire	6,584,698	779,991	-	254,267	311,554	1,345,812	-	4,036,362	-	10,022	4,046,384	794,214	168,567	962,781	
Hot Springs Police	8,471,898	1,003,540	-	327,141	613,411	1,944,092	-	5,193,200	-	4,237	5,197,437	1,021,839	248,718	1,270,557	
Hot Springs Village Fire	1,480,073	175,322	-	57,153	133,587	366,062	-	907,272	-	22,537	929,809	178,519	33,896	212,415	
Hot Springs Village Police	1,098,306	130,100	-	42,411	53,305	225,816	-	673,252	-	117,583	790,835	132,472	(56,830)	75,642	
Hoxie Fire	18,809	2,228	-	726	587	3,541	-	11,530	-	20,728	32,258	2,269	(9,436)	(7,167)	
Hoxie Police	204,954	24,278	-	7,914	17,077	49,269	-	125,635	-	2,425	128,060	24,721	8,136	32,857	
Hughes Police	100,984	11,962	-	3,899	7,099	22,960	-	61,903	-	7,919	69,822	12,180	1,644	13,824	
Humphrey Police	40,680	4,819	-	1,571	-	6,390	-	24,937	-	4,130	29,067	4,907	(3,363)	1,544	
Huntington Police	20,579	2,438	-	795	-	3,233	-	12,615	-	19,635	32,250	2,482	(9,306)	(6,824)	
Huntsville Police	473,813	56,126	-	18,296	38,322	112,744	-	290,443	-	5,020	295,463	57,149	13,684	70,833	
Huttig Police	39,115	4,633	-	1,510	-	6,143	-	23,977	-	5,889	29,866	4,718	(4,100)	618	
Jacksonville Fire	4,766,058	564,564	-	184,040	76,912	825,516	-	2,921,552	-	53,209	2,974,761	574,859	(40,596)	534,263	
Jacksonville Police	3,991,977	472,870	-	154,149	268,973	895,992	-	2,447,047	-	141,973	2,589,020	481,493	(335,594)	145,899	
Jasper Police	77,787	9,214	-	3,004	8,327	20,545	-	47,683	-	463	48,146	9,382	2,954	12,336	
Johnson Area Fire Department	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Johnson Fire	232,434	27,533	-	8,975	158,661	195,169	-	142,480	-	-	142,480	28,035	85,638	113,673	
Johnson Police	604,675	71,627	-	23,349	62,810	157,786	-	370,660	-	102,260	472,920	72,933	(51,404)	21,529	
Jonesboro Fire	9,122,662	1,080,626	-	352,270	-	1,432,896	-	5,592,113	-	534,710	6,126,823	1,100,331	(426,348)	673,983	
Jonesboro Police	10,505,523	1,244,433	-	405,669	-	1,650,102	-	6,439,795	-	731,460	7,171,255	1,267,125	(399,071)	868,054	
Judsonia Police	205,980	24,399	-	7,954	62,029	94,382	-	126,264	-	1,727	127,991	24,844	20,774	45,618	
Junction City Police	36,896	4,371	-	1,425	6,075	11,871	-	22,617	-	15,763	38,380	4,450	2,227	6,677	
Kensett Police	188,120	22,284	-	7,264	33,475	63,023	-	115,316	-	6,694	122,010	22,690	9,930	32,620	
Kibler Police	81,665	9,674	-	3,153	-	12,827	-	50,060	-	19,310	69,370	9,850	(9,552)	298	
Lake City Police	234,443	27,771	-	9,053	3,206	40,030	-	143,711	-	12,869	156,580	28,277	(5,020)	23,257	
Lake Hamilton Fire	-	-	-	-	-	-	-	-	-	11,454	11,454	-	(8,761)	(8,761)	
Lake Hamilton Fire Protection District	23,430	2,775	-	905	11,578	15,258	-	14,363	-	316	14,679	2,826	7,830	10,656	
Lake Village Police	367,757	43,563	-	14,201	282	58,046	-	225,432	-	107,515	332,947	44,357	(46,825)	(2,468)	
Lakeview Police	92,656	10,976	-	3,578	16,668	31,222	-	56,798	-	5,181	61,979	11,176	626	11,802	
Lamar Police	130,707	15,483	-	5,047	7,664	28,194	-	80,122	-	1,814	81,936	15,765	2,044	17,809	
Lavaca Police	152,550	18,070	-	5,891	6,910	30,871	-	93,512	-	13,746	107,258	18,400	(10,892)	7,508	

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, 2021

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	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	
Leachville Police	\$ 229,638	\$ 27,202	\$ -	\$ 8,867	\$ 27,127	\$ 63,196	\$ -	\$ 140,766	\$ -	\$ 960	\$ 141,726	\$ 27,698	\$ 23,195	\$ 50,893	
Lepanto Police	93,134	11,032	-	3,596	5,795	20,423	-	57,090	-	8,030	65,120	11,233	(2,493)	8,740	
Lewisville Police	80,040	9,481	-	3,091	16,080	28,652	-	49,064	-	38,810	87,874	9,654	(6,347)	3,307	
Lincoln Fire	61,142	7,243	-	2,361	13,245	22,849	-	37,480	-	1,323	38,803	7,375	3,234	10,609	
Lincoln Police	445,783	52,805	-	17,214	96,499	166,518	-	273,261	-	522	273,783	53,768	48,323	102,091	
Little Flock Police	420,882	49,856	-	16,252	26,051	92,159	-	257,997	-	26,329	284,326	50,765	3,676	54,441	
Little Rock Fire	44,132,529	5,227,724	-	1,704,170	689,867	7,621,761	-	27,052,857	-	1,640,835	28,693,692	5,323,051	(907,315)	4,415,736	
Little Rock Police	50,420,068	5,972,515	-	1,946,962	271,677	8,191,154	-	30,907,062	-	1,084,629	31,991,691	6,081,423	(12,913)	6,068,510	
Lonoke Police	640,089	75,822	-	24,717	122,715	392,369	-	392,369	-	410	392,779	77,204	51,911	129,115	
LOPFI Staff	1,066,836	126,372	-	41,196	26,280	193,848	-	653,961	-	37,081	691,042	128,677	(18,429)	110,248	
Lowell Fire	2,014,556	238,634	-	77,792	65,500	381,926	-	1,234,905	-	26,219	1,261,124	242,986	178,330	421,316	
Lowell Police	1,213,871	143,789	-	46,873	170,331	360,993	-	744,092	-	-	744,092	146,411	95,623	242,034	
Luxora Police	63,517	7,524	-	2,453	17,333	27,310	-	38,935	-	14,128	53,063	7,661	(6,629)	1,032	
Magnolia Fire	673,823	79,818	-	26,020	-	105,838	-	413,048	-	23,392	436,440	81,273	(16,863)	64,410	
Magnolia Police	1,244,764	147,449	-	48,066	2,877	198,392	-	763,030	-	25,139	788,169	150,137	(25,928)	124,209	
Malvern Fire	1,103,893	130,762	-	42,627	579	173,968	-	676,677	-	76,167	752,844	133,146	(39,456)	93,690	
Malvern Police	1,222,321	144,790	-	47,200	31,418	223,408	-	749,272	-	71,217	820,489	147,430	12,497	159,927	
Manila Fire	766	91	-	30	689	568	-	469	-	16,584	17,053	92	(3,652)	(3,560)	
Manila Police	259,022	30,682	-	10,002	42,972	83,656	-	158,778	-	10,655	169,433	31,242	4,907	36,149	
Mansfield Police	147,756	17,503	-	5,706	11,611	34,820	-	90,573	-	20,669	111,242	17,822	(15,494)	2,328	
Marianna Fire	95,630	11,328	-	3,693	28,213	43,234	-	58,621	-	828	59,449	11,534	9,793	21,327	
Marianna Police	469,302	55,591	-	18,122	192	73,905	-	287,678	-	46,667	334,345	56,605	(23,290)	33,315	
Marion Fire	260,409	30,847	-	10,056	25,097	66,000	-	159,628	-	15,542	175,170	31,409	4,456	35,865	
Marion Police	1,544,283	182,928	-	59,632	-	242,560	-	946,632	-	79,196	1,025,828	186,264	(40,901)	145,363	
Marked Tree Police	298,598	35,370	-	11,530	38,038	84,938	-	183,038	-	6,656	189,694	36,015	15,242	51,257	
Marmaduke Police	204,194	24,188	-	7,885	94	32,167	-	125,169	-	16,214	141,383	24,629	(9,374)	15,255	
Marshall Police	110,982	13,146	-	4,286	7,535	24,967	-	68,031	-	37,519	105,550	13,386	(11,102)	2,284	
Marvell Police	135,384	16,037	-	5,228	7,945	29,210	-	82,989	-	67,268	150,257	16,329	(26,058)	(9,729)	
Maumelle Fire	3,084,122	365,330	-	119,093	189,219	673,642	-	1,890,540	-	62,358	1,952,898	371,992	140,546	512,538	
Maumelle Police	2,491,919	295,181	-	96,225	192,409	583,815	-	1,527,525	-	81,311	1,608,836	300,563	83,513	384,076	
Mayflower Fire	47,471	5,623	-	1,833	3,289	10,745	-	29,099	-	1,319	30,418	5,726	377	6,103	
Mayflower Police	397,063	47,034	-	15,333	22,382	84,749	-	243,396	-	34,930	278,326	47,892	(17,245)	30,647	
McCrary Police	232,729	27,568	-	8,987	35,691	72,246	-	142,661	-	980	143,641	28,071	8,995	37,066	
McGehee Fire	588,890	69,757	-	22,740	35,906	128,403	-	360,984	-	8,379	369,363	71,029	(1,779)	69,250	
McGehee Police	491,262	58,193	-	18,970	58,503	135,666	-	301,139	-	28,409	329,548	59,254	14,223	73,477	
McRae Police	41,795	4,951	-	1,614	7,390	825	-	25,620	-	56,900	82,520	5,041	(29,512)	(24,471)	
Mena Fire	193,389	23,145	-	7,545	17,966	48,656	-	119,771	-	-	119,771	23,567	13,938	37,505	
Mineral Springs Police	112,009	13,268	-	4,325	18,781	36,374	-	68,660	-	266	68,926	13,510	8,628	22,138	
Monette Police	236,152	27,973	-	9,119	21,322	58,414	-	144,759	-	-	144,759	28,483	20,201	48,684	
Monticello Fire	564,916	66,917	-	21,814	21,709	110,440	-	346,288	-	32,359	378,647	68,137	(8,171)	59,966	
Montrose Police	1,664	197	-	64	-	261	-	1,020	-	7,910	8,930	201	(4,273)	(4,072)	
Morning Star FPA	34,366	4,071	-	1,327	4,371	9,769	-	21,066	-	158	21,224	4,145	686	4,831	
Morrilton Fire	54,884	6,501	-	2,119	40,229	48,849	-	33,643	-	-	33,643	6,620	20,620	27,240	
Mountain Home Fire	1,866,561	221,104	-	72,077	-	293,181	-	1,144,186	-	160,552	1,304,738	225,135	(117,292)	107,843	
Mountain Home Police	1,938,794	229,660	-	74,866	37,200	341,726	-	1,188,464	-	9,720	1,198,184	233,848	4,637	238,485	

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, 2021

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	Contributions and Proportion Share of Contributions	Total Employer Pension Expense
Mountain Pine Police	\$ 107,720	\$ 12,760	\$ -	\$ 4,160	\$ 11,777	\$ 28,697	\$ -	\$ 66,031	\$ -	\$ 42,936	\$ 108,967	\$ 12,993	\$ 15,005	\$ 27,998
Mountain View Police	457,983	54,250	-	17,685	86,795	158,730	-	280,740	-	77,308	358,048	55,240	4,294	59,534
Mountainburg Police	39,115	4,633	-	1,510	10,378	16,521	-	23,977	-	32,987	56,964	4,718	(7,138)	(2,420)
Mulberry Police	143,701	17,022	-	5,549	13,504	36,075	-	88,087	-	-	88,087	17,332	14,774	32,106
Murfreesboro Police	163,708	19,392	-	6,322	29,908	55,622	-	100,351	-	6,114	106,465	19,746	7,504	27,250
Nashville Fire	60,698	7,190	-	2,344	10,380	19,914	-	37,208	-	14,643	51,851	7,321	(7,994)	(673)
Newport Fire	1,106,423	131,061	-	42,724	22,769	196,554	-	678,228	-	34,211	712,439	133,451	3,511	136,962
Newport Police	967,716	114,631	-	37,368	78,798	230,797	-	593,201	-	-	593,201	116,721	66,301	183,022
Nob Hill Fire	80,217	9,502	-	3,098	16,677	29,277	-	49,172	-	105	49,277	9,675	9,780	19,455
North Little Rock Fire	14,039,739	1,663,079	-	542,142	595,585	2,800,806	-	8,606,238	-	934,507	9,540,745	1,693,405	(7,394)	1,686,011
North Little Rock Police	13,939,642	1,651,222	-	538,277	580,094	2,769,593	-	8,544,879	-	479,980	9,024,859	1,681,332	277,875	1,959,207
Northeast Lakeside Association Fire	50,112	5,936	-	1,935	54,114	61,985	-	30,718	-	-	30,718	6,044	21,833	27,877
Oak Grove Fire Protection Dist. #25	92,501	10,957	-	3,572	1,903	16,432	-	56,702	-	20,138	76,840	11,157	(6,385)	4,772
Ola Police	136,477	16,166	-	5,270	23,494	44,930	-	83,659	-	121	83,780	16,461	10,926	27,387
Oppelo Police	31,831	3,770	-	1,229	8,856	13,855	-	19,512	-	16,575	36,087	3,839	(7,484)	(3,645)
Osceola Fire	1,036,870	122,823	-	40,039	499	163,361	-	635,592	-	138,007	773,599	125,062	(71,477)	53,585
Osceola Police	1,609,669	190,674	-	62,157	26,489	279,320	-	986,713	-	234,336	1,221,049	194,150	(114,407)	79,743
Ozark Fire	90,598	10,732	-	3,498	2,776	17,006	-	55,536	-	49,917	105,453	10,927	(20,983)	(10,056)
Ozark Police	465,102	55,094	-	17,960	39,962	113,016	-	285,103	-	21,053	306,156	56,098	42,224	98,322
Pangburn Police	68,649	8,132	-	2,651	19	10,802	-	42,081	-	5,406	47,487	8,280	(5,165)	3,115
Paragould Fire	2,358,178	279,338	-	91,061	141,661	512,060	-	1,445,543	-	74,841	1,520,384	284,432	50,869	335,301
Paragould Police	2,883,529	341,569	-	111,347	-	452,916	-	1,767,578	-	330,773	2,098,351	347,797	(169,547)	178,250
Patterson Police	42,112	4,988	-	1,626	34,684	41,298	-	25,814	-	20,129	45,943	5,079	(3,534)	1,545
Pea Ridge Fire	105,556	12,504	-	4,076	112,490	129,070	-	64,705	-	-	64,705	12,732	45,731	58,463
Pea Ridge Police	977,536	115,794	-	37,747	19,366	172,907	-	599,221	-	63,065	662,286	117,906	(16,307)	101,599
Perla Police	12,317	1,459	-	476	2,746	4,681	-	7,550	-	1,543	9,093	1,486	(1,220)	266
Perryville Police	279,889	33,154	-	10,808	8,396	52,358	-	171,570	-	24,048	195,618	33,759	7	33,766
Pine Bluff Fire	6,672,211	790,358	-	257,646	332,468	1,380,472	-	4,090,007	-	327,773	4,417,780	804,770	44,169	848,939
Pine Bluff Police	6,132,740	726,454	-	236,815	201,018	1,164,287	-	3,759,316	-	915,160	4,674,476	739,701	(464,627)	275,074
Plainview Police	15,247	1,806	-	589	9,048	11,443	-	9,346	-	1,062	10,408	1,839	(3,876)	(2,037)
Pleasant Plains Police	-	-	-	-	-	-	-	-	-	54	54	-	(653)	(653)
Pocahontas Fire	358,397	42,454	-	13,839	8,140	64,433	-	219,694	-	38,636	258,330	43,228	(35,186)	8,042
Pocahontas Police	924,439	109,505	-	35,697	68,294	213,496	-	566,673	-	989	567,662	111,501	30,660	142,161
Portland Police	47,821	5,665	-	1,847	6,580	14,092	-	29,314	-	924	30,238	5,768	7,929	13,697
Pottsville Police	321,479	38,081	-	12,414	22,050	72,545	-	197,064	-	32,043	229,107	38,775	12,172	50,947
Prairie Grove Fire	262,329	31,074	-	10,130	101,266	142,470	-	160,805	-	4,604	165,409	31,641	65,455	97,096
Prairie Grove Police	998,686	118,300	-	38,564	104,099	260,963	-	612,186	-	9,175	621,361	120,457	59,165	179,622
Pulaski Co Fire	2,162,357	256,142	-	83,499	100,976	440,617	-	1,325,506	-	22,339	1,347,845	260,813	51,428	312,241
Ravenden Police	45,524	5,393	-	1,758	8,573	15,724	-	27,906	-	5,050	32,956	5,491	(4,56)	5,035
Rector Police	195,106	23,111	-	7,534	13,265	43,910	-	119,598	-	27,514	147,112	23,533	(8,916)	14,617
Redfield Police	350,990	41,577	-	13,553	46,707	101,837	-	215,154	-	4,385	219,539	42,335	13,948	56,283
Rison Police	205,331	24,323	-	7,929	71,537	103,789	-	125,866	-	9,569	135,435	24,766	21,794	46,560
Rockport Police	225,588	26,722	-	8,711	13,327	48,760	-	138,283	-	75,382	213,665	27,209	(30,316)	(3,107)
Rogers Fire	10,873,153	1,287,981	-	419,865	220,040	1,927,886	-	6,665,148	-	308,644	6,973,792	1,311,467	(18,447)	1,293,020
Rogers Police	8,770,074	1,038,860	-	338,655	79,926	1,457,441	-	5,375,979	-	301,128	5,677,107	1,057,804	(54,988)	1,002,816

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, 2021

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	Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportion Share of Plan Pension Expense	Contributions and Proportion Share of Contributions	Total Employer Pension Expense	
Russellville Fire	\$ 3,972,519	\$ 470,565	\$ -	\$ 153,398	\$ 144,226	\$ 768,189	\$ -	\$ 2,435,120	\$ -	\$ 167,889	\$ 2,603,009	\$ 479,146	\$ (778)	\$ 478,368	
Russellville Police	3,507,778	415,514	-	135,452	2,887	553,853	-	2,150,237	-	155,226	2,305,463	423,091	(111,639)	311,452	
Salem Police	231,780	27,455	-	8,950	34,997	71,402	-	142,079	-	7,140	149,219	27,956	10,873	38,829	
Searcy Fire	3,017,204	357,403	-	116,509	75,314	549,226	-	1,849,520	-	221,939	2,071,459	363,920	(64,425)	299,495	
Searcy Police	3,008,177	356,334	-	116,160	88,308	560,802	-	1,843,986	-	60,912	1,904,898	362,832	(25,501)	337,331	
Shannon Hills Police	219,873	26,045	-	8,490	46,862	81,397	-	134,780	-	64,108	198,888	26,520	(11,325)	15,195	
Sheridan Fire	-	-	-	-	-	-	-	6,432	-	6,432	-	-	(8,175)	(8,175)	
Sherwood Police	5,333,986	631,838	-	205,971	21,561	859,370	-	3,269,687	-	297,588	3,567,275	643,359	(121,364)	521,995	
Siloam Springs Fire	3,480,086	412,234	-	134,383	-	546,617	-	2,133,263	-	285,213	2,418,476	419,751	(164,169)	255,582	
Siloam Springs Police	2,781,357	329,466	-	107,402	117,672	554,540	-	1,704,948	-	66,279	1,771,227	335,474	(8,531)	326,943	
Smackover Police	469,729	55,642	-	18,139	37,270	111,051	-	287,940	-	4,641	292,581	56,656	33,791	90,447	
Sparkman Police	47,854	5,669	-	1,848	19,885	27,402	-	29,334	-	-	29,334	5,772	15,425	21,197	
Springdale Fire	12,076,022	1,430,467	-	466,313	735,358	2,632,138	-	7,402,496	-	61,641	7,464,137	1,456,551	208,586	1,665,137	
Springdale Police	12,006,003	1,422,172	-	463,610	120,594	2,006,376	-	7,359,575	-	416,630	7,776,205	1,448,106	(188,591)	1,259,515	
Stamps Police	113,501	13,445	-	4,383	20,081	37,909	-	69,575	-	24,161	93,736	13,690	(9,881)	3,809	
Star City Police	260,009	30,799	-	10,040	24,621	65,460	-	159,384	-	17,058	176,442	31,361	6,097	37,458	
Stephens Police	23,863	2,827	-	921	8,428	12,176	-	14,628	-	23,951	38,579	2,878	3,014	5,892	
Strong Police	23,314	2,762	-	900	-	3,662	-	14,291	-	1,837	16,128	2,812	(1,291)	1,521	
Stuttgart Fire	989,620	117,226	-	38,214	128,088	283,528	-	606,629	-	1,959	608,588	119,363	60,202	179,565	
Stuttgart Police	1,342,924	159,076	-	51,857	153,928	364,861	-	823,201	-	62,830	886,031	161,977	35,566	197,543	
Sulphur Police	141,171	16,722	-	5,451	68,899	91,072	-	86,536	-	44,408	130,944	17,027	15,353	32,380	
Swifton Police	48,681	5,766	-	1,880	15,628	23,274	-	29,841	-	17,662	47,503	5,872	(3,688)	2,184	
Texarkana Fire	4,646,570	550,410	-	179,426	-	729,836	-	2,848,307	-	217,238	3,065,545	560,447	(144,955)	415,492	
Texarkana Police	5,540,160	656,260	-	213,932	6,459	876,651	-	3,396,070	-	114,259	3,510,329	668,227	(3,621)	664,606	
Tontitown Fire	113,468	13,441	-	4,382	17,998	35,821	-	69,555	-	631	70,186	13,686	30,475	44,161	
Tontitown Police	719,402	85,217	-	27,780	210,910	323,907	-	440,987	-	-	440,987	86,771	109,302	196,073	
Town of Highfill Fire	32,025	3,793	-	1,237	34,582	39,612	-	19,631	-	-	19,631	3,863	13,953	17,816	
Trumann Fire	348,771	41,314	-	13,468	19,962	74,744	-	213,794	-	2,197	215,991	42,067	7,930	49,997	
Trumann Police	929,899	110,151	-	35,908	-	146,059	-	570,020	-	94,918	664,938	112,160	(84,221)	27,939	
Tuckerman Police	210,308	24,912	-	8,121	56,982	90,015	-	128,917	-	11,887	140,804	25,366	15,765	41,131	
Tyrone Police	50,439	5,975	-	1,948	4,265	12,188	-	30,919	-	56,206	87,125	6,084	(25,242)	(19,158)	
Van Buren Fire	3,210,883	380,346	-	123,988	183,869	688,203	-	1,968,244	-	14,200	1,982,444	387,281	60,435	447,716	
Van Buren Police	2,752,290	326,023	-	106,279	169,599	601,901	-	1,687,130	-	63,058	1,750,188	331,968	106,029	437,997	
Vilonia Fire	119,460	14,151	-	4,613	18,016	36,780	-	73,228	-	2,112	75,340	14,409	15,319	29,728	
Vilonia Police	591,980	70,123	-	22,859	79,831	172,813	-	362,879	-	59,546	422,425	71,402	(4,680)	66,722	
Waldo Police	28,435	3,368	-	1,098	3,651	8,117	-	17,430	-	1,582	19,012	3,430	(1,821)	1,609	
Waldron Police	519,508	61,538	-	20,061	8,670	90,269	-	318,454	-	10,013	328,467	62,661	(9,538)	53,123	
Walnut Ridge Fire	392,946	46,547	-	15,174	61,023	122,744	-	240,873	-	3,340	244,213	47,395	26,246	73,641	
Walnut Ridge Police	374,410	44,351	-	14,458	1,940	60,749	-	229,510	-	10,455	239,965	45,159	947	46,106	
Ward Fire	67,090	7,947	-	2,591	8,263	18,801	-	41,126	-	6,073	47,199	8,092	(2,962)	5,130	
Ward Police	566,153	67,064	-	21,862	132,652	221,578	-	347,047	-	397	347,444	68,287	74,636	142,923	
Warren Fire	171,858	20,357	-	6,636	55,000	81,993	-	105,348	-	3,304	108,652	20,729	20,461	41,190	
Weiner Police	74,869	8,869	-	2,891	18,634	30,394	-	45,894	-	257	46,151	9,030	7,941	16,971	
West Fork Fire	121,646	14,410	-	4,697	960	20,067	-	74,568	-	1,491	76,059	14,672	(817)	13,855	
West Fork Police	315,337	37,353	-	12,177	779	50,309	-	193,299	-	11,755	205,054	38,034	(5,895)	32,139	
West Memphis Fire	4,257,429	504,314	-	164,400	193,995	862,709	-	2,609,767	-	8,105	2,617,872	513,510	71,176	584,686	
West Memphis Police	5,103,138	604,493	-	197,057	40,197	841,747	-	3,128,179	-	-	886,262	4,014,441	615,516	(304,692)	310,824

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, 2021

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense	
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportion Share of Plan Pension Expense	Contributions and Proportion Share of Contributions	Total Employer Pension Expense
Wheatley Police	\$ 35,703	\$ 4,229	\$ -	\$ 1,379	\$ 7,103	\$ 12,711	\$ -	\$ 21,886	\$ -	\$ 32,809	\$ 54,695	\$ 4,306	\$ (4,124)	\$ 182
White Hall Police	1,014,765	120,204	-	39,185	39,734	199,123	-	622,042	-	48,307	670,349	122,396	(26,466)	95,930
Wilmot Police	58,473	6,926	-	2,258	46,818	56,002	-	35,844	-	65,531	101,375	7,053	(16,200)	(9,147)
Wilson Police	69,204	8,198	-	2,672	926	11,796	-	42,421	-	21,709	64,130	8,347	(16,314)	(7,967)
Wynne Fire	513,156	60,786	-	19,815	12,686	93,287	-	314,560	-	33,448	348,008	61,894	(6,345)	55,549
Wynne Police	1,081,422	128,100	-	41,759	107,672	277,531	-	662,903	-	864	663,767	130,436	47,539	177,975
	<u>\$ 505,314,681</u>	<u>\$ 59,857,112</u>	<u>\$ -</u>	<u>\$ 19,512,640</u>	<u>\$ 19,986,265</u>	<u>\$ 99,356,017</u>	<u>\$ -</u>	<u>\$ 309,753,502</u>	<u>\$ -</u>	<u>\$ 20,825,243</u>	<u>\$ 330,578,745</u>	<u>\$ 60,948,593</u>	<u>\$ (514,579)</u>	<u>\$ 60,434,014</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, 2021

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
101-Gamaliel FPD #5	\$ 62,573	\$ 7,987	\$ -	\$ -	\$ 3,372	\$ 11,359	\$ 316	\$ 33,324	\$ 5,045	\$ 7,297	\$ 45,982	\$ 2,679	\$ (1,177)	\$ 1,502
70 West Fire Protection District Fire	3,134	400	-	-	3,532	3,932	16	1,669	253	-	1,938	134	1,643	1,777
Alexander Volunteer Fire	10,449	1,334	-	-	7,051	8,385	53	5,565	842	3,979	10,439	447	4,181	4,628
Alexander Volunteer Police	36,742	4,690	-	-	18,172	22,862	185	19,568	2,962	-	22,715	1,573	14,956	16,529
Allison Sylamore Volunteer Fire	13,902	1,775	-	-	11,557	13,332	70	7,404	1,121	13,965	22,560	595	4,171	4,766
Alma Volunteer Fire	87,592	11,181	-	-	11,176	22,357	442	46,649	7,062	10,937	65,090	3,750	748	4,498
Alpena Volunteer Fire	41,794	5,335	-	-	28,882	34,217	211	22,258	3,370	3,214	29,053	1,789	20,205	21,994
Alzheimer Volunteer Fire	4,354	556	-	-	-	556	22	2,319	351	6,978	9,670	186	(3,369)	(3,183)
Alzheimer Volunteer Police	-	-	-	-	1,177	1,177	-	-	-	2,155	2,155	-	(371)	(371)
Altus Volunteer Fire	58,136	7,421	-	-	7,832	15,253	293	30,961	4,687	-	35,941	2,489	5,980	8,469
Altus Volunteer Police	-	-	-	-	1	1	-	-	-	2,818	2,818	-	(4,205)	(4,205)
Amity Volunteer Fire	55,696	7,109	-	-	646	7,755	281	29,662	4,490	1,407	35,840	2,384	(2,422)	(38)
Amity Volunteer Police	3,483	445	-	-	44	489	18	1,855	281	87	2,241	149	(61)	88
Antioch Volunteer Fire	45,159	5,764	-	-	9,623	15,387	228	24,050	3,641	21,166	49,085	1,933	(11,599)	(9,666)
Appleton Rural Volunteer Fire	52,070	6,647	-	-	12,279	18,926	263	27,731	4,198	11,160	43,352	2,229	(3,635)	(1,406)
Arch Street FPD #16	51,342	6,554	-	-	13,151	19,705	259	27,343	4,139	4,270	36,011	2,198	1,277	3,475
Arkadelphia Volunteer Fire	38,542	4,920	-	-	3,854	8,774	194	20,526	3,107	8,284	32,111	1,650	(4,934)	(3,284)
Arkansas City Volunteer Fire	51,834	6,616	-	-	19,967	26,583	261	27,605	4,179	3,999	36,044	2,219	7,528	9,747
Ash Flat Volunteer Fire	45,715	5,835	-	-	10,015	15,850	231	24,346	3,686	9,365	37,628	1,957	(6,915)	(4,958)
Ash Flat Volunteer Police	14,079	1,797	-	-	1,179	2,976	71	7,498	1,135	10,202	18,906	603	(2,933)	(2,330)
Ashdown Volunteer Fire	73,371	9,366	-	-	2,074	11,440	370	39,075	5,915	537	45,897	3,141	(949)	2,192
Ashdown Volunteer Police	17,734	2,264	-	-	2,385	4,649	89	9,444	1,430	3,692	14,655	759	1,346	2,105
Atkins Volunteer Fire	83,529	10,662	-	-	1,328	11,990	421	44,485	6,734	3,343	54,983	3,576	(1,061)	2,515
Atkins Volunteer Police	10,798	1,378	-	-	521	1,899	54	5,751	871	1,584	8,260	462	(639)	(177)
Augusta Police	30	4	-	-	33	37	-	16	2	-	18	1	16	17
Augusta Volunteer Fire	48,381	6,176	-	-	-	6,176	244	25,766	3,901	29,344	59,255	2,071	(14,161)	(12,090)
Austin Volunteer Fire	59,499	7,595	-	-	18,369	25,964	300	31,687	4,797	13,226	50,010	2,547	5,620	8,167
Avoca Volunteer Fire	85,590	10,925	-	-	26,222	37,147	432	45,582	6,901	-	52,915	3,664	16,527	20,191
Bald Knob Volunteer Fire	66,405	8,476	-	-	501	8,977	335	35,365	5,354	7,753	48,807	2,843	(4,922)	(2,079)
Bald Knob Volunteer Police	-	-	-	-	58	58	-	-	-	2,786	2,786	-	(4,248)	(4,248)
Barling Volunteer Fire	66,031	8,429	-	-	7,270	15,699	333	35,166	5,324	1,680	42,503	2,827	6,702	9,529
Barling Volunteer Police	21,709	2,771	-	-	14,016	16,787	109	11,561	1,750	17,204	30,624	929	3,553	4,482
Barton-Lexa Fire Department, Inc.	156,669	19,998	-	-	5,570	25,568	790	83,436	12,631	16,761	113,618	6,707	(5,997)	710
Batesville Volunteer Fire	48,440	6,183	-	-	11,780	17,963	244	25,797	3,905	10,149	40,095	2,074	(129)	1,945
Batesville Volunteer Police	56,075	7,158	-	-	4,565	11,723	283	29,863	4,521	-	34,667	2,401	6,545	8,946
Bauxite Volunteer Fire	34,538	4,409	-	-	18,917	23,326	174	18,394	2,785	10,967	32,320	1,479	12,710	14,189
Bauxite Volunteer Police	10,449	1,334	-	-	-	1,334	53	5,565	842	6,846	13,306	447	(3,526)	(3,079)
Bay Village Volunteer Fire	6,966	889	-	-	86	975	35	3,710	562	177	4,484	298	(117)	181
Bay Volunteer Fire	75,870	9,685	-	-	12,954	22,639	383	40,406	6,117	8,297	55,203	3,248	741	3,989
Bay Volunteer Police	10,449	1,334	-	-	3,246	4,580	53	5,565	842	3,595	10,055	447	1,822	2,269
BDR FD#1	174,462	22,269	-	-	-	22,269	880	92,912	14,066	9,140	116,998	7,469	(8,405)	(936)
Bearden Volunteer Fire	31,346	4,001	-	-	8,086	12,087	158	16,694	2,527	9,668	29,047	1,342	1,545	2,887
Beaver Lake Volunteer Fire	88,404	11,284	-	-	18,682	29,966	446	47,081	7,128	2,795	57,450	3,785	12,284	16,069
Beaverfork Volunteer Fire	48,789	6,228	-	-	7,983	14,211	246	25,984	3,934	2,711	32,875	2,089	(204)	1,885
Bee Branch Volunteer Fire	34,828	4,446	-	-	3,528	7,974	176	18,548	2,808	2,947	24,479	1,491	(558)	933
Beebe Volunteer Fire	76,623	9,781	-	-	713	10,494	386	40,807	6,178	8,765	56,136	3,280	109	3,389

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, 2021

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
Bella Vista Police	\$ 871	\$ 111	\$ -	\$ -	\$ 981	\$ 1,092	\$ 4	\$ 464	\$ 70	\$ -	\$ 538	\$ 37	\$ 457	\$ 494
Bella Vista Volunteer Fire	-	-	-	-	1	1	-	-	2,687	2,687	-	-	(3,541)	(3,541)
Belleville Volunteer Fire	38,311	4,890	-	-	-	4,890	193	20,403	3,089	10,590	34,275	1,640	(5,450)	(3,810)
Benton Volunteer Police	6,297	804	-	-	4,353	5,157	32	3,353	508	669	4,562	270	2,989	3,259
Bentonville Volunteer Fire	7,777	993	-	-	4,007	5,000	39	4,142	627	2,494	7,302	333	1,891	2,224
Bentonville Volunteer Police	6,966	889	-	-	2,539	3,428	35	3,710	562	115	4,422	298	2,568	2,866
Bergman Volunteer Fire Association	25,049	3,197	-	-	1,053	4,250	126	13,340	2,020	6,797	22,283	1,072	(7,337)	(6,265)
Berryville Volunteer Fire	62,199	7,940	-	-	14,991	22,931	314	33,125	5,015	4,729	43,183	2,663	2,811	5,474
Berryville Volunteer Police	7,025	897	-	-	3,768	4,665	35	3,741	566	99	4,441	301	2,457	2,758
Bethel Heights Volunteer Fire	-	-	-	-	3,720	3,720	-	-	-	47,870	47,870	-	(21,862)	(21,862)
Bethel Heights Volunteer Police	-	-	-	-	1,829	1,829	-	-	-	7,319	7,319	-	(2,811)	(2,811)
Bethesda Area Volunteer Fire	52,243	6,669	-	-	5,335	12,004	263	27,823	4,212	5,511	37,809	2,236	(352)	1,884
Big Creek Volunteer Fire	45,508	5,809	-	-	2,195	8,004	229	24,236	3,669	226	28,360	1,948	357	2,305
Bigelow Volunteer Fire	20,838	2,660	-	-	188	2,848	105	11,098	1,680	2,896	15,779	892	(2,876)	(1,984)
Bigger-Reyno Volunteer Fire	48,760	6,224	-	-	-	6,224	246	25,968	3,931	11,570	41,715	2,087	(3,125)	(1,038)
Biscoe Volunteer Fire	34,710	4,431	-	-	14,355	18,786	175	18,486	2,798	1,349	22,808	1,486	7,066	8,552
Bismarck Fire Pro Association	40,515	5,172	-	-	10,194	15,366	204	21,577	3,266	13,273	38,320	1,734	1,793	3,527
Black Rock Volunteer Police	-	-	-	-	-	-	-	-	-	3,878	3,878	-	(1,884)	(1,884)
Bonanza Volunteer Fire	76,450	9,759	-	-	10,083	19,842	385	40,715	6,164	-	47,264	3,273	11,518	14,791
Bono FID Volunteer Fire	79,466	10,144	-	-	720	10,864	401	42,321	6,407	2,980	52,109	3,402	(89)	3,313
Bono Volunteer Police	6,966	889	-	-	85	974	35	3,710	562	4,833	9,140	298	(2,225)	(1,927)
Booneville Volunteer Fire	48,760	6,224	-	-	9,616	15,840	246	25,968	3,931	198	30,343	2,087	3,989	6,076
Boston Mountain Volunteer Fire	58,195	7,428	-	-	7,669	15,097	293	30,993	4,692	17,192	53,170	2,491	(9,057)	(6,566)
Bradford Volunteer Fire	49,109	6,269	-	-	-	6,269	248	26,154	3,959	20,493	50,854	2,102	(12,648)	(10,546)
Bradford Volunteer Police	10,247	1,308	-	-	6,966	8,274	52	5,457	826	3,724	10,059	439	2,785	3,224
Bradley County Rural Volunteer Fire	27,691	3,535	-	-	-	3,535	140	14,747	2,233	6,797	23,917	1,185	1,279	2,464
Bradley Volunteer Fire	30,996	3,957	-	-	3,447	7,404	156	16,508	2,499	531	19,694	1,327	3,293	4,620
Bradley Volunteer Police	6,267	800	-	-	-	800	32	3,338	505	3,245	7,120	268	(203)	65
Brinkley Volunteer Fire	51,810	6,613	-	-	15,235	21,848	261	27,592	4,177	-	32,030	2,218	7,192	9,410
Brinkley Volunteer Police	6,966	889	-	-	86	975	35	3,710	562	177	4,484	298	(117)	181
Brookland Fire Protection District	95,837	12,233	-	-	4,013	16,246	483	51,040	7,727	6,563	65,813	4,103	3,587	7,690
Brookland Volunteer Police	13,931	1,778	-	-	7,511	9,289	70	7,419	1,123	4,831	13,443	596	(262)	334
Bruno Fire Protection District	34,597	4,416	-	-	-	4,416	174	18,425	2,789	30,360	51,748	1,481	(15,550)	(14,069)
Bryant Volunteer Police	41,912	5,350	-	-	17,822	23,172	211	22,321	3,379	78	25,989	1,794	8,634	10,428
Buena Vista Volunteer Fire	13,902	1,775	-	-	136	1,911	70	7,404	1,121	351	8,946	595	(970)	(375)
Burford Volunteer Fire	51,431	6,565	-	-	-	6,565	259	27,390	4,147	19,610	51,406	2,202	(16,798)	(14,596)
Bull Shoals Volunteer Fire	54,073	6,902	-	-	6,275	13,177	273	28,797	4,360	865	34,295	2,315	1,338	3,653
Bull Shoals Volunteer Police	3,483	445	-	-	1,178	1,623	18	1,855	281	3,822	5,976	149	(1,340)	(1,191)
Burnt Ridge Volunteer Fire	37,903	4,838	-	-	9,732	14,570	191	20,186	3,056	327	23,760	1,623	4,811	6,434
Butterfield Volunteer Fire	96,560	12,326	-	-	7,702	20,028	487	51,425	7,785	10,700	70,397	4,134	1,652	5,786
Cabot Volunteer Fire	16,455	2,100	-	-	-	2,100	83	8,763	1,327	19,885	704	704	(7,470)	(6,766)
Caddo Valley Volunteer Fire	52,882	6,750	-	-	3,163	9,913	267	28,163	4,264	1,045	33,739	2,264	1,325	3,589
Caddo Valley Volunteer Police	31,203	3,983	-	-	7,608	11,591	157	16,618	2,516	10,844	30,135	1,336	1,651	2,987
Cairo Volunteer Fire	27,804	3,549	-	-	6,118	9,667	140	14,807	2,242	952	18,141	1,190	1,319	2,509
Caldwell Volunteer Fire	43,767	5,587	-	-	925	6,512	221	23,309	3,529	21,990	49,049	1,874	(13,923)	(12,049)
Calico Rock Volunteer Fire	14,133	1,804	-	-	-	1,804	71	7,527	1,139	43,452	52,189	605	(29,063)	(28,458)

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, 2021

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
Calion Volunteer Fire	\$ 68,757	\$ 8,777	\$ -	\$ -	\$ 22,843	\$ 31,620	\$ 347	\$ 36,617	\$ 5,543	\$ 2,565	\$ 45,072	\$ 2,943	\$ 9,224	\$ 12,167
Calvert Township Volunteer Fire	31,173	3,979	-	-	1,060	5,039	157	16,602	2,513	2,693	21,965	1,335	(1,716)	(381)
Camden Volunteer Fire	13,410	1,712	-	-	-	1,712	68	7,142	1,081	770	9,061	574	(1,248)	(674)
Cammack Village Volunteer Police	6,966	889	-	-	-	889	35	3,710	562	5,449	9,756	298	(4,127)	(3,829)
Camp Volunteer Fire	34,946	4,461	-	-	1,446	5,907	176	18,611	2,818	4,657	26,262	1,496	(1,426)	70
Cane Creek Volunteer Fire	35,581	4,542	-	-	-	4,542	179	18,949	2,869	3,510	25,507	1,523	(4,203)	(2,680)
Capps-Batavia Volunteer Fire	73,258	9,351	-	-	6,311	15,662	369	39,015	5,906	342	45,632	3,136	7,147	10,283
Caraway Volunteer Fire	70,587	9,010	-	-	15,871	24,881	356	37,592	5,691	2,758	46,397	3,022	5,128	8,150
Carlisle Volunteer Fire	66,085	8,436	-	-	773	9,209	333	35,195	5,328	13,151	54,007	2,829	(7,943)	(5,114)
Carthage Volunteer Fire	10,798	1,378	-	-	522	1,900	54	5,751	871	1,641	8,317	462	(1,393)	(931)
Cash Volunteer Fire	38,311	4,890	-	-	26,247	31,137	193	20,403	3,089	121	23,806	1,640	9,637	11,277
Cave City Volunteer Fire	80,076	10,221	-	-	1,491	11,712	404	42,646	6,456	10,627	60,133	3,428	(7,961)	(4,533)
Cave City Volunteer Police	27,863	3,557	-	-	15,407	18,964	140	14,839	2,246	-	17,225	1,193	11,985	13,178
Cave Springs Volunteer Fire	68,033	8,684	-	-	2,695	11,379	343	36,232	5,485	14,981	57,041	2,912	(4,820)	(1,908)
Cave Springs Volunteer Police	13,469	1,719	-	-	-	1,719	68	7,173	1,086	1,926	10,253	577	(2,551)	(1,974)
Center Grove Volunteer Fire	35,237	4,498	-	-	10,052	14,550	178	18,766	2,841	16,592	38,377	1,508	(8,306)	(6,798)
Center Volunteer Fire	24,208	3,090	-	-	104	3,194	122	12,892	1,952	2,974	17,940	1,036	(3,622)	(2,586)
Centerton Volunteer Fire	24,670	3,149	-	-	-	3,149	124	13,138	1,989	14,167	29,418	1,056	(13,485)	(12,429)
Centerton Volunteer Police	20,897	2,667	-	-	4,570	7,237	105	11,129	1,685	102	13,021	895	4,780	5,675
Central City Volunteer Fire	6,966	889	-	-	4,284	5,173	35	3,710	562	3,537	7,844	298	1,535	1,833
Central City Volunteer Police	3,483	445	-	-	2,323	2,768	18	1,855	281	-	2,154	149	1,713	1,862
Chambersville Volunteer Fire	20,376	2,601	-	-	-	2,601	103	10,851	1,643	911	13,508	872	(629)	243
Charleston Volunteer Fire	59,730	7,624	-	-	6,071	13,695	301	31,810	4,816	368	37,295	2,557	2,763	5,320
Charlotte Volunteer Fire	31,518	4,023	-	-	1,483	5,506	159	16,785	2,541	7,092	26,577	1,349	(4,700)	(3,351)
Cherokee Village Volunteer Fire	10,449	1,334	-	-	6,706	8,040	53	5,565	842	163	6,623	447	5,011	5,458
Cherokee Village Volunteer Police	24,552	3,134	-	-	4,741	7,875	124	13,076	1,979	2,367	17,546	1,051	298	1,349
Cherry Hill Volunteer Fire	32,128	4,101	-	-	2,282	6,383	162	17,110	2,590	3,093	22,955	1,375	1,417	2,792
Cherry Valley Volunteer Fire	20,868	2,664	-	-	-	2,664	105	11,113	1,682	6,961	19,861	893	(2,891)	(1,998)
Cherry Valley Volunteer Police	3,483	445	-	-	2,272	2,717	18	1,855	281	-	2,154	149	1,694	1,843
Chidester Volunteer Fire	45,277	5,779	-	-	4,230	10,009	228	24,113	3,650	154	28,145	1,938	2,757	4,695
Chimes Volunteer Fire	44,957	5,739	-	-	191	5,930	227	23,943	3,625	3,505	31,300	1,925	(1,973)	(48)
Choctaw Volunteer Fire	52,621	6,717	-	-	350	7,067	265	28,024	4,243	14,281	46,813	2,253	(10,075)	(7,822)
Cincinnati Volunteer Fire	45,336	5,787	-	-	5,976	11,763	229	24,144	3,655	230	28,258	1,941	4,270	6,211
Clarendon Police	290	37	-	-	327	364	1	155	23	-	179	12	152	164
Clarendon Volunteer Fire	45,626	5,824	-	-	3,703	9,527	230	24,299	3,679	3,562	31,770	1,953	(536)	1,417
Clarksville Volunteer Fire	70,355	8,981	-	-	13,035	22,016	355	37,469	5,672	29,357	72,853	3,012	(6,350)	(3,338)
Clarksville Volunteer Police	172	22	-	-	194	216	1	92	14	1,274	1,381	7	(559)	(552)
Clinton Volunteer Fire	79,672	10,170	-	-	261	10,431	402	42,431	6,424	4,433	53,690	3,411	(4,113)	(702)
Coal Hill Volunteer Fire	34,828	4,446	-	-	424	4,870	176	18,548	2,808	3,602	25,134	1,491	(4,060)	(2,569)
Coal Hill Volunteer Police	3,483	445	-	-	44	489	18	1,855	281	2,764	4,918	149	(3,529)	(3,380)
Collegeville Volunteer Fire	83,268	10,629	-	-	7,883	18,512	420	44,346	6,713	6,818	58,297	3,565	737	4,302
Colt Volunteer Fire	49,458	6,313	-	-	18,714	25,027	249	26,340	3,988	-	30,577	2,117	11,463	13,580
Compton Volunteer Fire Assoc	20,754	2,649	-	-	-	2,649	105	11,053	1,673	16,702	29,533	888	(10,920)	(10,032)
Conway County Volunteer Fire	497,548	63,511	-	-	-	63,511	2,509	264,980	40,115	85,145	392,749	21,300	(74,243)	(52,943)
Cootemeck Volunteer Fire	27,863	3,557	-	-	-	3,557	140	14,839	2,246	9,083	26,308	1,193	(5,915)	(4,722)
Cord Volunteer Fire	31,346	4,001	-	-	-	4,001	158	16,694	2,527	31,225	50,604	1,342	(19,649)	(18,307)

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, 2021

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
Corning Volunteer Fire	\$ 48,529	\$ 6,195	\$ -	\$ -	\$ -	\$ 6,195	\$ 245	\$ 25,845	\$ 3,913	\$ 18,259	\$ 48,262	\$ 2,077	\$ (11,070)	\$ (8,993)
Cotter Volunteer Fire	38,459	4,909	-	-	14,642	19,551	194	20,482	3,101	10,430	34,207	1,646	(367)	1,279
Cotter Volunteer Police	-	-	-	-	-	-	-	-	-	3,864	3,864	-	(1,880)	(1,880)
Cotter/Gassville Rural Volunteer Fire	38,223	4,879	-	-	10,364	15,243	193	20,356	3,082	676	24,307	1,636	4,967	6,603
Cotton Plant Volunteer Fire	10,449	1,334	-	-	1,947	3,281	53	5,565	842	3,519	9,979	447	(2,326)	(1,879)
Cotton Plant Volunteer Police	-	-	-	-	57	57	-	-	-	101	101	-	(16)	(16)
Cottonwood Rural Fire Assoc	38,311	4,890	-	-	798	5,688	193	20,403	3,089	9,973	33,658	1,640	(9,928)	(8,288)
County Line Volunteer Fire Assoc	34,828	4,446	-	-	-	4,446	176	18,548	2,808	16,124	37,656	1,491	(8,877)	(7,386)
Cove Rural Volunteer Fire	34,538	4,409	-	-	4,409	4,409	174	18,394	2,785	2,253	23,606	1,479	(6,052)	(4,573)
Crawfordsville Volunteer Fire	38,223	4,879	-	-	7,194	12,073	193	20,356	3,082	12,581	36,212	1,636	(9,428)	(7,792)
Crossett Volunteer Fire	3,483	445	-	-	-	445	18	1,855	281	3,872	6,026	149	(1,934)	(1,785)
Crossett Volunteer Police	3,483	445	-	-	43	488	18	1,855	281	2,448	4,602	149	(1,828)	(1,679)
Crow Mountain Fire Protection District	93,658	11,955	-	-	16,959	28,914	472	49,879	7,551	9,282	67,184	4,009	1,770	5,779
Crystal Fire Protection District	52,680	6,724	-	-	664	7,388	266	28,056	4,247	8,118	40,687	2,255	(8,239)	(5,984)
Curtis Rural Volunteer Fire	7,138	911	-	-	278	1,189	36	3,801	575	3,827	8,239	306	(5,975)	(5,669)
Dalton Volunteer Fire	48,760	6,224	-	-	594	6,818	246	25,968	3,931	2,563	32,708	2,087	(870)	1,217
Damascus Volunteer Fire	30,937	3,949	-	-	1,656	5,605	156	16,476	2,494	276	19,402	1,324	976	2,300
Danville Volunteer Fire	66,582	8,499	-	-	4,501	13,000	336	35,459	5,368	5,100	46,263	2,850	(2,375)	475
Dardanelle Volunteer Fire	62,549	7,984	-	-	5,597	13,581	315	33,311	5,043	2,931	41,600	2,678	(883)	1,795
Dardanelle Volunteer Police	3,630	463	-	-	2,097	2,560	18	1,933	293	-	2,244	155	1,643	1,798
De Queen Volunteer Fire	69,514	8,873	-	-	4,538	13,411	351	37,021	5,605	6,336	49,313	2,976	(3,572)	(596)
Deann Volunteer Fire	24,262	3,097	-	-	1,894	4,991	122	12,921	1,956	46	15,045	1,039	(1,453)	(414)
Decatur Volunteer Fire	41,853	5,342	-	-	6,081	11,423	211	22,290	3,374	1,727	27,602	1,792	(1,230)	562
Decatur Volunteer Police	24,611	3,142	-	-	4,080	7,222	124	13,107	1,984	249	15,464	1,054	6,571	7,625
Deer Volunteer Fire	38,223	4,879	-	-	11,192	16,071	193	20,356	3,082	253	23,884	1,636	4,151	5,787
Delaware Volunteer Fire	59,380	7,580	-	-	-	7,580	299	31,624	4,788	5,847	42,558	2,542	(4,898)	(2,356)
Dermott Volunteer Fire	62,549	7,984	-	-	6,340	14,324	315	33,311	5,043	4,091	42,760	2,678	1,356	4,034
Des Arc Volunteer Fire	59,326	7,573	-	-	2,014	9,587	299	31,595	4,783	1,762	38,439	2,540	(632)	1,908
Des Arc Volunteer Police	20,897	2,667	-	-	7,532	10,199	105	11,129	1,685	345	13,264	895	7,666	8,561
Desha Volunteer Fire	59,499	7,595	-	-	12,070	19,665	300	31,687	4,797	2,669	39,453	2,547	4,473	7,020
Devalls Bluff Volunteer Fire	21,276	2,716	-	-	769	3,485	107	11,331	1,715	26,845	39,998	911	(7,666)	(6,755)
Devalls Bluff Volunteer Police	-	-	-	-	1,017	1,017	-	-	-	2,154	2,154	-	(449)	(449)
DeWitt Volunteer Fire	66,376	8,473	-	-	5,567	14,040	335	35,349	5,351	925	41,960	2,842	2,277	5,119
Diaz Volunteer Fire	45,247	5,776	-	-	5,073	10,849	228	24,097	3,648	5,173	33,146	1,937	1,893	3,830
Diaz Volunteer Police	6,966	889	-	-	-	889	35	3,710	562	5,312	9,619	298	(2,702)	(2,404)
Dierks Volunteer Police	10,449	1,334	-	-	5,589	6,923	53	5,565	842	3,655	10,115	447	2,145	2,592
District 7 Crawford Co. Volunt	37,962	4,846	-	-	1,036	5,882	191	20,217	3,061	11,376	34,845	1,625	(5,586)	(3,961)
Dodd Mountain Volunteer Fire	24,380	3,112	-	-	-	3,112	123	12,984	1,966	14,114	29,187	1,044	(9,077)	(8,033)
Dover Volunteer Fire	48,789	6,228	-	-	7,420	13,648	246	25,984	3,934	8,024	38,188	2,089	(3,544)	(1,455)
Dover Volunteer Police	3,453	441	-	-	983	1,424	17	1,839	278	6,860	8,994	148	(4,721)	(4,573)
Dumas Volunteer Fire	69,165	8,829	-	-	8,122	16,951	349	36,835	5,576	2,782	45,542	2,961	1,110	4,071
Dyess Volunteer Fire	37,559	4,794	-	-	13,797	18,591	189	20,002	3,028	-	23,219	1,608	6,909	8,517
Earle Volunteer Fire	50,039	6,387	-	-	17,108	23,495	252	26,649	4,034	7,373	38,308	2,142	(1,927)	215
East Camden Volunteer Fire	34,946	4,461	-	-	-	4,461	176	18,611	2,818	8,889	30,494	1,496	(5,210)	(3,714)
East End Fire Protection District	151,474	19,335	-	-	56,391	75,726	764	80,670	12,212	3,590	97,236	6,485	39,895	46,380
East Pulaski County Volunteer Fire	27,951	3,568	-	-	15,614	19,182	141	14,886	2,254	-	17,281	1,197	11,665	12,862

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, 2021

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
El Dorado Volunteer Police	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ 1	\$ -	\$ -	\$ -	\$ 1,264	\$ 1,264	\$ -	\$ (1,345)	\$ (1,345)
Elaine Volunteer Fire	55,814	7,124	-	-	1,754	8,878	281	29,725	4,500	1,549	36,055	2,389	822	3,211
Elkins Volunteer Fire	89,831	11,467	-	-	13,233	24,700	453	47,841	7,243	6,864	62,401	3,846	205	4,051
Elkins Volunteer Police	10,449	1,334	-	-	2,027	3,361	53	5,565	842	3,521	9,981	447	423	870
Elm Springs Volunteer Police	35,178	4,490	-	-	3,416	7,906	177	18,734	2,836	4,253	26,000	1,506	1,125	2,631
Emmet Volunteer Fire	27,573	3,520	-	-	12	3,532	139	14,684	2,223	2,001	19,047	1,180	(1,983)	(803)
EMP Rural Fire Association	62,863	8,024	-	-	8,108	16,132	317	33,479	5,068	5,701	44,565	2,691	(2,303)	388
England Volunteer Fire	69,568	8,880	-	-	9,735	18,615	351	37,050	5,609	4,593	47,603	2,978	2,888	5,866
Etowah Volunteer Fire	44,928	5,735	-	-	10,833	16,568	227	23,927	3,622	2,628	30,404	1,923	2,895	4,818
Eudora Volunteer Fire	42,926	5,479	-	-	3,710	9,189	216	22,861	3,461	10,054	36,592	1,838	(2,007)	(169)
Eureka Springs Volunteer Fire	59,208	7,558	-	-	595	8,153	299	31,532	4,774	10,805	47,410	2,535	(4,906)	(2,371)
Eureka Springs Volunteer Police	27,892	3,560	-	-	8,542	12,102	141	14,854	2,249	11,273	28,517	1,194	3,189	4,383
Evansville Volunteer Fire	31,346	4,001	-	-	283	4,284	158	16,694	2,527	8,409	27,788	1,342	(9,227)	(7,885)
Evening Shade Police	1,043	133	-	-	1,174	1,307	5	555	84	-	644	45	547	592
Evening Shade Volunteer Fire	35,847	4,576	-	-	2,921	7,497	181	19,091	2,890	137	22,299	1,535	6,376	7,911
Faircrest Volunteer Fire	73,140	9,336	-	-	14,809	24,145	369	38,952	5,897	-	45,218	3,131	9,677	12,808
Fairfield Bay Volunteer Fire	104,805	13,378	-	-	12,714	26,092	528	55,816	8,450	5,646	70,440	4,487	1,171	5,658
Fairview Fire Protection District Volunteer Fire	38,429	4,905	-	-	-	4,905	194	20,466	3,098	5,573	29,331	1,645	(2,378)	(733)
Fairview Rural Fire District	27,863	3,557	-	-	339	3,896	140	14,839	2,246	2,140	19,365	1,193	(5,563)	(4,370)
Farmington Volunteer Fire	70,965	9,058	-	-	2,928	11,986	358	37,794	5,722	10,826	54,700	3,038	(5,353)	(2,315)
Farmington Volunteer Police	23,917	3,053	-	-	5,386	8,439	121	12,738	1,928	1,349	16,136	1,024	5,240	6,264
Fifty Six Volunteer Fire	20,897	2,667	-	-	10,255	12,922	105	11,129	1,685	6,233	19,152	895	6,984	7,879
Fire District #6 Crawford Co	13,931	1,778	-	-	3,887	5,665	70	7,419	1,123	14,431	23,043	596	(10,402)	(9,806)
Fisher Volunteer Fire	45,277	5,779	-	-	7,321	13,100	228	24,113	3,650	6,889	34,880	1,938	3,939	5,877
Flippin Volunteer Fire	45,715	5,835	-	-	8,387	14,222	231	24,346	3,686	10,575	38,838	1,957	(2,760)	(803)
Flippin Volunteer Police	10,099	1,289	-	-	3,551	4,840	51	5,379	814	6,026	12,270	432	(4,105)	(3,673)
Floral Volunteer Fire	21,596	2,757	-	-	5,808	8,565	109	11,501	1,741	3,554	16,905	925	2,004	2,929
Fordyce Volunteer Fire	35,237	4,498	-	-	8,002	12,500	178	18,766	2,841	1,569	23,354	1,508	2,710	4,218
Foreman Volunteer Fire	45,479	5,805	-	-	1,194	6,999	229	24,220	3,667	4,104	32,220	1,947	(2,073)	(126)
Forrest City Volunteer Fire	24,729	3,157	-	-	4,731	7,888	125	13,170	1,994	617	15,906	1,059	952	2,011
Forrest City Volunteer Police	17,414	2,223	-	-	1,967	4,190	88	9,274	1,404	4,995	15,761	745	433	1,178
Fort Smith Volunteer Police	11,841	1,511	-	-	8,714	10,225	60	6,306	955	1,970	9,291	507	1,855	2,362
Fountain Lake Volunteer Fire	75,752	9,669	-	-	52,369	62,038	382	40,343	6,107	-	46,832	3,243	37,620	40,863
Fox Volunteer Fire	55,406	7,072	-	-	15,374	22,446	279	29,507	4,467	6,913	41,166	2,372	963	3,335
Frenchport Volunteer Fire	76,942	9,821	-	-	31,896	41,717	388	40,977	6,203	-	47,568	3,294	13,124	16,418
Gallatin Volunteer Fire	53,025	6,768	-	-	19,381	26,149	267	28,239	4,275	4,005	36,786	2,270	4,304	6,574
Garland Volunteer Fire	20,897	2,667	-	-	255	2,922	105	11,129	1,685	527	13,446	895	(352)	543
Garnett Volunteer Fire	55,755	7,117	-	-	22,250	29,367	281	29,693	4,495	-	34,469	2,387	21,718	24,105
Gassville Volunteer Fire	51,982	6,635	-	-	1,299	7,934	262	27,684	4,191	8,932	41,069	2,225	(3,657)	(1,432)
Gassville Volunteer Police	17,473	2,230	-	-	8,960	11,190	88	9,306	1,409	99	10,902	748	4,070	4,818
Gentry Volunteer Fire	79,436	10,140	-	-	11,352	21,492	401	42,305	6,404	15,845	64,955	3,401	(6,202)	(2,801)
Gentry Volunteer Police	20,725	2,645	-	-	12,714	15,359	105	11,037	1,671	5,145	17,958	887	5,154	6,041
Gillett Volunteer Fire	31,114	3,972	-	-	120	4,092	157	16,570	2,509	876	20,112	1,332	(682)	650
Gillham Volunteer Fire	37,932	4,842	-	-	18,512	23,354	191	20,202	3,058	347	23,798	1,624	14,983	16,607
Glenwood Volunteer Fire	53,551	6,836	-	-	4,099	10,935	270	28,519	4,318	7,430	40,537	2,293	(1,242)	1,051
Glenwood Volunteer Police	21,187	2,704	-	-	4,041	6,745	107	11,284	1,708	9,945	23,044	907	(3,037)	(2,130)

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Volunteer

As of and for the Year Ended December 31, 2021

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
Goshen Fire Dist Assoc	\$ 48,819	\$ 6,232	\$ -	\$ -	\$ 7,486	\$ 13,718	\$ 246	\$ 25,999	\$ 3,936	\$ 23,158	\$ 53,339	\$ 2,090	\$ (11,023)	\$ (8,933)
Goshen Volunteer Police	-	-	-	-	11,740	11,740	-	-	-	26,882	26,882	-	(3,026)	(3,026)
Gosnell Volunteer Fire	60,020	7,661	-	-	-	7,661	303	31,965	4,839	22,489	59,596	2,569	(16,574)	(14,005)
Gould Volunteer Fire	44,928	5,735	-	-	158	5,893	227	23,927	3,622	1,142	28,918	1,923	(946)	977
Grady Volunteer Fire	48,760	6,224	-	-	1,708	7,932	246	25,968	3,931	10,888	41,033	2,087	(6,084)	(3,997)
Gravel Ridge Fire Protection Dist.	62,199	7,940	-	-	-	7,940	314	33,125	5,015	14,137	52,591	2,663	(10,283)	(7,620)
Gravette Volunteer Fire	71,310	9,102	-	-	11,138	20,240	360	37,977	5,749	30,042	74,128	3,053	(10,325)	(7,272)
Gravette Volunteer Police	4,324	552	-	-	2,161	2,713	22	2,303	349	2,293	4,967	185	(688)	(503)
Grayson Fire Assoc	13,931	1,778	-	-	170	1,948	70	7,419	1,123	2,713	11,325	596	(4,115)	(3,519)
Green Forest Volunteer Fire	76,504	9,766	-	-	16,955	26,721	386	40,744	6,168	36	47,334	3,275	11,041	14,316
Green Forest Volunteer Police	3,483	445	-	-	3,794	4,239	18	1,855	281	-	2,154	149	1,748	1,897
Greenbrier Volunteer Fire	84,951	10,844	-	-	12,031	22,875	428	45,242	6,849	5,667	58,186	3,637	3,829	7,466
Greenland Volunteer Police	3,483	445	-	-	44	489	18	1,855	281	87	2,241	149	(61)	88
Greenwood Rural Volunteer Fire	45,277	5,779	-	-	652	6,431	228	24,113	3,650	34,296	62,287	1,938	(14,040)	(12,102)
Greenwood Volunteer Fire (747134)	-	-	-	-	-	-	-	-	-	73,625	73,625	-	(57,139)	(57,139)
Greenwood Volunteer Fire (747139)	138,551	17,686	-	-	67,658	85,344	699	73,788	11,171	5,730	91,388	5,931	56,220	62,151
Greenwood Volunteer Police	-	-	-	-	-	-	-	-	-	-	-	-	(714)	(714)
Greers Ferry Volunteer Fire	80,194	10,236	-	-	-	10,236	404	42,709	6,466	6,024	55,603	3,433	(4,561)	(1,128)
Grover Township Volunteer Fire	65,303	8,336	-	-	9,243	17,579	329	34,778	5,265	1,584	41,956	2,796	4,229	7,025
Grubbs Volunteer Fire	69,047	8,814	-	-	8,283	17,097	348	36,772	5,567	-	42,687	2,956	7,552	10,508
Gum Springs Volunteer Fire	45,134	5,761	-	-	724	6,485	228	24,037	3,639	10,198	38,102	1,932	(3,544)	(1,612)
Gurdon Volunteer Fire	45,277	5,779	-	-	1,293	7,072	228	24,113	3,650	1,279	29,270	1,938	(1,247)	691
Guy Community Volunteer Fire	45,105	5,757	-	-	7,598	13,355	227	24,021	3,637	-	27,885	1,931	8,184	10,115
Hackett Volunteer Fire	65,854	8,406	-	-	822	9,228	332	35,072	5,309	6,939	47,652	2,819	(147)	2,672
Hackett Volunteer Police	3,832	489	-	-	364	853	19	2,041	309	136	2,505	164	94	258
Hagarville RFD #3	45,277	5,779	-	-	-	5,779	228	24,113	3,650	6,800	34,791	1,938	(5,784)	(3,846)
Halley Volunteer Fire	24,380	3,112	-	-	1,369	4,481	123	12,984	1,966	12,233	27,306	1,044	(3,550)	(2,506)
Hamburg Volunteer Fire	86,663	11,062	-	-	9,996	21,058	437	46,154	6,987	1,386	54,964	3,710	5,683	9,393
Hampton Volunteer Fire	45,479	5,805	-	-	12,102	17,907	229	24,220	3,667	7,538	35,654	1,947	(2,700)	(753)
Hampton Volunteer Police	-	-	-	-	98	98	-	-	-	164	164	-	(718)	(718)
Hand Cove Fire Prot District	76,303	9,740	-	-	11,320	21,060	385	40,636	6,152	-	47,173	3,267	5,395	8,662
Hardin Volunteer Fire	28,035	3,579	-	-	16,700	20,279	141	14,930	2,260	1,713	19,044	1,200	6,093	7,293
Hardy Volunteer Fire	78,162	9,977	-	-	29,557	39,534	394	41,627	6,302	8,524	56,847	3,346	17,751	21,097
Hardy Volunteer Police	3,453	441	-	-	5,795	6,236	17	1,839	278	4,235	6,369	148	938	1,086
Harmon Volunteer Fire	45,277	5,779	-	-	1,936	7,715	228	24,113	3,650	228	28,219	1,938	288	2,226
Harrell Volunteer Fire	62,863	8,024	-	-	9,832	17,856	317	33,479	5,068	2,859	41,723	2,691	5,211	7,902
Harrisburg Volunteer Fire	60,487	7,721	-	-	12,968	20,689	305	32,213	4,877	4,378	41,773	2,589	1,452	4,041
Harrisburg Volunteer Police	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Harrison Volunteer Fire	13,380	1,708	-	-	7,975	9,683	67	7,126	1,079	6,482	14,754	573	(1,115)	(542)
Harrison Volunteer Police	24,237	3,094	-	-	136	3,230	122	12,908	1,954	536	15,520	1,038	(440)	598
Hartford Volunteer Fire	35,350	4,512	-	-	1,429	5,941	178	18,826	2,850	29,826	51,680	1,513	(15,781)	(14,268)
Hartford Volunteer Police	-	-	-	-	1,245	1,245	-	-	-	2,274	2,274	-	(1,856)	(1,856)
Haskell Volunteer Fire	55,583	7,095	-	-	225	7,320	280	29,601	4,481	2,524	36,886	2,379	(5,136)	(2,757)
Haskell Volunteer Police	10,508	1,341	-	-	1,133	2,474	53	5,596	847	3,721	10,217	450	(2,715)	(2,265)
Hatfield Volunteer Fire	52,243	6,669	-	-	8,456	15,125	263	27,823	4,212	-	32,298	2,236	6,084	8,320
Hazen Volunteer Fire	62,430	7,969	-	-	2,639	10,608	315	33,248	5,033	3,523	42,119	2,673	382	3,055

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, 2021

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
Heber Springs Volunteer Fire	\$ 73,691	\$ 9,406	\$ -	\$ -	\$ -	\$ 9,406	\$ 372	\$ 39,245	\$ 5,941	\$ 7,217	\$ 52,775	\$ 3,155	\$ (4,748)	\$ (1,593)
Heber Springs Volunteer Police	-	-	-	-	58	58	-	-	99	99	-	-	(2)	(2)
Hector Volunteer Police	3,601	460	-	-	4,124	4,584	18	1,918	290	12,452	14,678	154	(3,515)	(3,361)
Helena-West Helena Volunteer Fire	35,556	4,539	-	-	11,693	16,232	179	18,936	2,867	-	21,982	1,522	6,683	8,205
Helena-West Helena Volunteer Police	13,149	1,678	-	-	-	1,678	66	7,003	1,060	13,342	21,471	563	(9,833)	(9,270)
Hensley Volunteer Fire	28,242	3,605	-	-	733	4,338	142	15,040	2,277	14,040	31,499	1,209	(11,347)	(10,138)
Hermitage Volunteer Fire	27,661	3,531	-	-	112	3,643	139	14,731	2,992	20,992	20,092	1,184	(2,321)	(1,137)
Hermitage Volunteer Police	10,449	1,334	-	-	2,266	3,600	53	5,565	842	25	6,485	447	1,598	2,045
Hickory Creek Volunteer Fire	17,763	2,267	-	-	-	2,267	90	9,460	1,432	11,189	22,171	760	(7,677)	(6,917)
Hickory Ridge Volunteer Fire	55,898	7,135	-	-	12,411	19,546	282	29,769	4,507	925	35,483	2,393	10,764	13,157
Higginson Volunteer Fire (884234)	-	-	-	-	1	1	-	-	-	26,765	26,765	-	(23,421)	(23,421)
Higginson Volunteer Fire (884239)	53,212	6,792	-	-	27,851	34,643	268	28,339	4,290	3,130	36,027	2,278	22,234	24,512
Higginson Volunteer Police (884224)	-	-	-	-	1	1	-	-	-	10,234	10,234	-	(8,222)	(8,222)
Higginson Volunteer Police (884229)	13,990	1,786	-	-	8,737	10,523	71	7,451	1,128	4,035	12,685	599	5,549	6,148
Highfill Volunteer Fire	93,284	11,907	-	-	8,027	19,934	470	49,680	7,521	3,486	61,157	3,993	3,979	7,972
Highfill Volunteer Police	24,090	3,075	-	-	3,761	6,836	121	12,829	1,942	3,523	18,415	1,031	2,623	3,654
Highland Volunteer Fire	38,051	4,857	-	-	7,090	11,947	192	20,264	3,068	6,725	30,249	1,629	2,760	4,389
Highland Volunteer Police	20,897	2,667	-	-	10,859	13,526	105	11,129	1,685	-	12,919	895	8,634	9,529
Highway 15 South Volunteer Fire	53,202	6,791	-	-	-	6,791	268	28,333	4,289	20,226	53,116	2,278	(15,952)	(13,674)
Highway 286 East Volunteer Fire	59,440	7,587	-	-	10,286	17,873	300	31,655	4,792	9,964	46,711	2,545	(3,630)	(1,085)
Highway 70 West FPA	66,085	8,436	-	-	5,100	13,536	333	35,195	5,328	27,923	68,779	2,829	(11,347)	(8,518)
Highway 94 East Volunteer Fire	27,543	3,516	-	-	12,045	15,561	139	14,668	2,221	8,174	25,202	1,179	8,922	10,101
Hilltop Fire District# 51	52,853	6,746	-	-	1,627	8,373	267	28,147	4,261	7,556	40,231	2,263	(1,546)	717
Hilltop Volunteer Fire	52,125	6,654	-	-	4,459	11,113	263	27,760	4,202	6,503	38,728	2,231	(616)	1,615
Holiday Island Volunteer Fire	43,944	5,609	-	-	-	5,609	222	23,403	3,543	4,639	31,807	1,881	(4,057)	(2,176)
Holland Volunteer Fire	52,941	6,758	-	-	3,221	9,979	247	28,195	4,268	5,214	37,944	2,266	(1,324)	942
Hollis Volunteer Fire	48,760	6,224	-	-	5,953	12,177	246	25,968	3,931	4,293	34,438	2,087	6,012	8,099
Holly Grove Volunteer Fire	34,828	4,446	-	-	-	4,446	176	18,548	2,808	7,044	28,576	1,491	(6,732)	(5,241)
Holly Grove Volunteer Police	3,483	445	-	-	1,924	2,369	18	1,855	281	4,853	7,007	149	(831)	(682)
Hon Volunteer Fire	20,986	2,679	-	-	1,576	4,255	106	11,176	1,692	4,636	17,610	898	(1,811)	(913)
Hope Volunteer Fire	10,449	1,334	-	-	128	1,462	53	5,565	842	1,584	8,044	447	(873)	(426)
Hopewell Fire District	10,449	1,334	-	-	126	1,460	53	5,565	842	262	6,722	447	(175)	272
Horatio Volunteer Fire	69,918	8,925	-	-	3,047	11,972	353	37,236	5,637	-	43,226	2,993	5,494	8,487
Horseshoe Lake Volunteer Fire	45,277	5,779	-	-	16,721	22,500	228	24,113	3,650	750	28,741	1,938	16,802	18,740
Hot Springs Village Volunteer	35,001	4,468	-	-	-	4,468	176	18,640	2,822	31,953	53,591	1,498	(21,255)	(19,757)
Hoxie Volunteer Fire	49,660	6,339	-	-	3,023	9,362	250	26,447	4,004	15,079	45,780	2,126	(5,540)	(3,414)
Hoxie Volunteer Police	10,449	1,334	-	-	3,776	5,110	53	5,565	842	60	6,520	447	2,397	2,844
Hughes Volunteer Fire	38,690	4,939	-	-	4,551	9,490	195	20,605	3,119	12,962	36,881	1,656	(3,028)	(1,372)
Hughes Volunteer Police	1,422	181	-	-	3,456	3,637	7	757	115	6,424	7,303	61	(3,975)	(3,914)
Humphrey Volunteer Fire	38,311	4,890	-	-	12,896	17,786	193	20,403	3,089	3,414	27,099	1,640	8,007	9,647
Humphrey Volunteer Police	-	-	-	-	-	-	-	-	-	-	-	-	(1,351)	(1,351)
Huntington Volunteer Fire	34,828	4,446	-	-	7,700	12,146	176	18,548	2,808	6,515	28,047	1,491	(3,191)	(1,700)
Huntington Volunteer Police	-	-	-	-	-	-	-	-	-	1	1	-	1	1
Huntsville Volunteer Fire	49,429	6,309	-	-	-	6,309	249	26,324	3,985	22,517	53,075	2,116	(14,361)	(12,245)
Huntsville Volunteer Police	24,178	3,086	-	-	1,679	4,765	122	12,876	1,949	3,881	18,828	1,035	(681)	354
Huttig Volunteer Fire	45,277	5,779	-	-	7,185	12,964	228	24,113	3,650	13,553	41,544	1,938	(1,149)	789

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, 2021

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	
Imboden Volunteer Fire	\$ 45,277	\$ 5,779	\$ -	\$ -	\$ 9,009	\$ 14,788	\$ 228	\$ 24,113	\$ 3,650	\$ 10,935	\$ 38,926	\$ 1,938	\$ 9	\$ 1,947	
Inspiration Point Rural Fire Protection District	48,411	6,179	-	-	18,856	25,035	244	25,782	3,903	7,886	37,815	2,072	9,279	11,351	
Ione Community Fire	20,897	2,667	-	-	255	2,922	105	11,129	1,685	8,968	21,887	895	(3,636)	(2,741)	
Jasper Volunteer Fire	24,262	3,097	-	-	10,233	13,330	122	12,921	1,956	10,836	25,835	1,039	1,909	2,948	
Johnson Area Volunteer Fire	-	-	-	-	-	-	-	-	-	23,401	23,401	-	(30,039)	(30,039)	
Johnson County Rfd #1	17,183	2,193	-	-	4,326	6,519	87	9,151	1,385	20,837	31,460	736	(8,484)	(7,748)	
Johnson County Rfd #2	27,981	3,572	-	-	6,320	9,892	141	14,902	2,256	4,714	22,013	1,198	(1,428)	(230)	
Johnson County Rfd #4	41,533	5,302	-	-	8,812	14,114	209	22,119	3,349	2,689	28,366	1,778	3,559	5,337	
Johnson County Rfd #5	34,366	4,387	-	-	-	-	173	18,302	2,771	12,079	33,325	1,471	(10,408)	(8,937)	
Johnson County Rfd #7	34,828	4,446	-	-	1,445	5,891	176	18,548	2,808	578	22,110	1,491	785	2,276	
Johnson County Rfd #8	76,913	9,818	-	-	6,849	16,667	388	40,961	6,201	4,378	51,928	3,293	4,718	8,011	
Johnson Volunteer Fire	49,252	6,287	-	-	24,300	30,587	248	26,230	3,971	13,388	43,837	2,108	17,227	19,335	
Joiner Volunteer Fire	41,794	5,335	-	-	8,009	13,344	211	22,258	3,370	7,062	32,901	1,789	2,574	4,363	
Jonesboro Volunteer Police	3,483	445	-	-	44	489	18	1,855	281	87	2,241	149	(61)	88	
Joplin Volunteer Fire	55,725	7,113	-	-	4,071	11,184	281	29,677	4,493	7,303	41,754	2,386	(3,497)	(1,111)	
Judsonia Volunteer Fire	63,331	8,084	-	-	16,453	24,537	319	33,728	5,106	2,979	42,132	2,711	5,698	8,409	
Judsonia Volunteer Police	17,124	2,186	-	-	14,021	16,207	86	9,120	1,381	6,711	17,298	733	2,929	3,662	
Junction City Volunteer Fire	34,828	4,446	-	-	4,768	9,214	176	18,548	2,808	15,495	37,027	1,491	(3,371)	(1,880)	
Junction City Volunteer Police	3,483	445	-	-	43	488	18	1,855	281	87	2,241	149	641	790	
Keiser Volunteer Fire	52,853	6,746	-	-	23,168	29,914	267	28,147	4,261	271	32,946	2,263	10,689	12,952	
Kensett Volunteer Fire	30,996	3,957	-	-	-	3,957	156	16,508	2,499	20,521	39,684	1,327	(10,127)	(8,800)	
Kensett Volunteer Police	13,179	1,682	-	-	1,020	2,702	66	7,019	1,063	3,199	11,347	564	(435)	129	
Keo Volunteer Fire	27,863	3,557	-	-	4,584	8,141	140	14,839	2,246	-	17,225	1,193	4,004	5,197	
Knoxville Volunteer Fire	17,414	2,223	-	-	-	2,223	88	9,274	1,404	4,093	14,859	745	(4,286)	(3,541)	
Krooked Kreek Volunteer Fire	65,564	8,369	-	-	12,752	21,121	331	34,917	5,286	9,177	49,711	2,807	7,090	9,897	
Lake City Volunteer Fire	70,178	8,958	-	-	2,457	11,415	354	37,375	5,658	9,472	52,859	3,004	(6,550)	(3,546)	
Lake Hamilton Fire Protection District	83,357	10,640	-	-	41,983	52,623	420	44,393	6,721	-	51,534	3,568	34,597	38,165	
Lake Hamilton Volunteer Fire	-	-	-	-	1	1	-	-	-	45,108	45,108	-	(38,344)	(38,344)	
Lake Maumelle Area RFD	107,270	13,693	-	-	38,027	51,720	541	57,128	8,649	8,435	74,753	4,592	17,250	21,842	
Lake Norrell Area Fire Protection District	34,828	4,446	-	-	23,489	27,935	176	18,548	2,808	-	21,532	1,491	17,259	18,750	
Lake Village Volunteer Fire	73,140	9,336	-	-	6,381	15,717	369	38,952	5,897	1,618	46,836	3,131	3,356	6,487	
Lake Village Volunteer Police	3,483	445	-	-	3,781	4,226	18	1,855	281	2,154	1,817	149	1,817	1,966	
Lakeview Volunteer Police	10,188	1,300	-	-	-	1,300	51	5,426	821	452	6,750	436	1,092	1,528	
Lamar Volunteer Fire	44,756	5,713	-	-	3,533	9,246	226	23,835	3,608	7,004	34,673	1,916	(1,295)	621	
Landis Volunteer Fire	46,758	5,968	-	-	9,439	15,407	236	24,902	3,770	-	28,908	2,002	6,683	8,685	
Lavaca Volunteer Fire	51,810	6,613	-	-	7,198	13,811	261	27,592	4,177	2,042	34,072	2,218	1,236	3,454	
Lavaca Volunteer Police	10,911	1,393	-	-	976	2,369	55	5,811	880	5,507	12,253	467	(2,957)	(2,490)	
Lawson-Urbana Volunteer Fire	38,311	4,890	-	-	-	4,890	193	20,403	3,089	4,442	28,127	1,640	(2,530)	(890)	
Lazy Acres Volunteer Fire	20,897	2,667	-	-	253	2,920	105	11,129	1,685	528	13,447	895	(357)	538	
Leachville Volunteer Fire	70,355	8,981	-	-	5,384	14,365	355	37,469	5,672	6,575	50,071	3,012	(2,113)	899	
Leachville Volunteer Police	551	70	-	-	623	693	3	293	44	1,603	1,603	24	(389)	(365)	
Lead Hill Volunteer Fire	41,794	5,335	-	-	509	5,844	211	22,258	3,370	4,658	30,497	1,789	(3,810)	(2,021)	
Lepanto Volunteer Fire	72,879	9,303	-	-	617	9,920	367	38,813	5,876	3,109	48,165	3,120	(4,707)	(1,587)	
Leslie Volunteer Fire	45,715	5,835	-	-	6,323	12,158	231	24,346	3,686	2,884	31,147	1,957	(424)	1,533	
Lewisville Volunteer Fire	69,888	8,921	-	-	7,715	16,636	352	37,220	5,635	-	43,207	2,992	3,428	6,420	
Liberty Volunteer Fire	75,752	9,669	-	-	9,859	19,528	382	40,343	6,107	6,937	53,769	3,243	989	4,232	

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, 2021

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
Lincoln Volunteer Fire	\$ 39,354	\$ 5,023	\$ -	\$ -	\$ -	\$ 5,023	\$ 198	\$ 20,959	\$ 3,173	\$ 22,592	\$ 46,922	\$ 1,685	\$ (16,400)	\$ (14,715)
Lincoln Volunteer Police	31,346	4,001	-	-	-	20,683	158	16,694	2,527	-	19,379	1,342	15,311	16,653
Linwood-Moscow Volunteer Fire	52,243	6,669	-	-	-	5,575	263	27,823	4,212	224	32,522	2,236	5,519	7,755
Little Flock Volunteer Fire	45,105	5,757	-	-	-	8,042	227	24,021	3,637	11,916	39,801	1,931	(6,597)	(4,666)
Little Flock Volunteer Police	6,966	889	-	-	-	3,611	35	3,710	562	3,693	8,000	298	(2,135)	(1,837)
Lockesburg Volunteer Fire	76,795	9,803	-	-	-	12,284	387	40,898	6,192	5,143	52,620	3,288	2,154	5,442
London Rural Volunteer Fire	79,756	10,181	-	-	-	13,279	402	42,475	6,430	910	50,217	3,414	3,121	6,535
Lone Rock Volunteer Fire	27,804	3,549	-	-	-	3,549	140	14,807	2,242	7,049	24,238	1,190	(7,964)	(6,774)
Lonoke Volunteer Fire	76,883	9,814	-	-	-	1,227	388	40,945	6,199	5,532	53,064	3,291	(2,259)	1,032
Louann Volunteer Fire	34,450	4,397	-	-	-	4,397	174	18,347	2,777	882	22,180	1,475	(2,227)	(752)
Lowell Volunteer Fire	6,734	860	-	-	-	4,435	34	3,587	543	8,450	12,614	288	(6,632)	(6,344)
Lowell Volunteer Police	14,251	1,819	-	-	-	497	72	7,590	1,149	1,606	10,417	610	722	1,332
Luxora Volunteer Fire	38,311	4,890	-	-	-	1,985	193	20,403	3,089	2,541	26,226	1,640	(19)	1,621
Lynne Volunteer Fire	48,671	6,213	-	-	-	4,019	245	25,921	3,924	8,254	38,344	2,084	(2,551)	(467)
Magazine Volunteer Fire	13,931	1,778	-	-	-	4,051	70	7,419	1,123	3,925	12,537	596	(2,156)	(1,560)
Magnet Cove Volunteer Fire	38,602	4,927	-	-	-	27,619	195	20,558	3,112	2,830	26,695	1,653	19,049	20,702
Magnolia Volunteer Fire	31,606	4,034	-	-	-	6,432	159	16,832	2,548	2,867	22,406	1,353	479	1,832
Magnolia Volunteer Police	38,193	4,875	-	-	-	4,792	193	20,340	3,079	4,907	28,519	1,635	(2,420)	(785)
Malvern Volunteer Fire	10,449	1,334	-	-	-	4,561	53	5,565	842	21,803	28,263	447	(6,338)	(5,891)
Mammoth Spring Volunteer Fire	45,479	5,805	-	-	-	-	229	24,220	3,667	28,508	56,624	1,947	(16,389)	(14,442)
Manila Volunteer Fire	96,388	12,304	-	-	-	22,799	486	51,333	7,771	1,403	60,993	4,126	13,804	17,930
Manila Volunteer Police	-	-	-	-	-	-	-	-	-	1	1	-	(694)	(694)
Mansfield Volunteer Fire	31,808	4,060	-	-	-	1,764	160	16,940	2,564	7,885	27,549	1,362	(2,382)	(1,020)
Mansfield Volunteer Police	-	-	-	-	-	-	-	-	-	1,379	1,379	-	(1,401)	(1,401)
Marble Volunteer Fire	13,931	1,778	-	-	-	170	70	7,419	1,123	5,120	13,732	596	(3,792)	(3,196)
Marianna Volunteer Fire	63,040	8,047	-	-	-	11,767	318	19,814	33,573	5,083	43,545	2,699	1,555	4,254
Marianna Volunteer Police	-	-	-	-	-	33	-	33	-	61	61	-	(730)	(730)
Marion Volunteer Fire	117,836	15,041	-	-	-	16,416	594	62,755	9,500	-	72,849	5,045	12,202	17,247
Marion Volunteer Police	36,452	4,653	-	-	-	6,163	184	19,413	2,939	61	22,597	1,560	5,192	6,752
Marked Tree Volunteer Fire	77,114	9,843	-	-	-	4,648	389	41,068	6,217	7,760	55,434	3,301	(4,087)	(786)
Marmaduke Volunteer Fire	66,085	8,436	-	-	-	10,132	333	35,195	5,328	3,100	43,956	2,829	3,659	6,488
Marmaduke Volunteer Police	10,567	1,349	-	-	-	1,986	53	5,627	852	4,816	11,348	452	1,178	1,630
Marshall Volunteer Fire	59,066	7,540	-	-	-	558	298	31,456	4,762	6,347	42,863	2,529	(4,179)	(1,650)
Marshall Volunteer Police	6,823	871	-	-	-	871	34	3,634	550	253	4,471	292	(192)	100
Marvell Volunteer Fire	70,119	8,950	-	-	-	3,219	354	37,343	5,653	-	43,350	3,002	1,490	4,492
Marvell Volunteer Police	3,714	474	-	-	-	304	19	1,978	299	2,431	4,727	159	(3,881)	(3,722)
Maumelle Volunteer Fire	34,479	4,401	-	-	-	31	174	18,362	2,780	5,855	27,171	1,476	(7,403)	(5,927)
Mayflower Volunteer Fire	58,918	7,521	-	-	-	7,521	297	31,378	4,750	4,986	41,411	2,522	3,490	6,012
Mayflower Volunteer Police	27,661	3,531	-	-	-	13,181	139	14,731	2,230	-	17,100	1,184	7,358	8,542
Maynard Volunteer Fire	38,311	4,890	-	-	-	830	193	20,403	3,089	4,045	27,730	1,640	(545)	1,095
McCrary Volunteer Fire	80,253	10,244	-	-	-	476	405	42,740	6,470	5,480	55,095	3,436	(4,126)	(690)
McCrary Volunteer Police	3,483	445	-	-	-	44	18	1,855	281	1,374	3,528	149	(1,417)	(1,268)
McGehee Volunteer Fire	76,072	9,710	-	-	-	182	384	40,513	6,133	8,607	55,637	3,257	(4,219)	(962)
McGehee Volunteer Police	-	-	-	-	-	-	-	-	-	-	-	-	-	-
McNeil Volunteer Fire	42,173	5,383	-	-	-	4,851	213	22,460	3,400	2,484	28,557	1,805	(811)	994
McRae Volunteer Fire	27,691	3,535	-	-	-	451	140	14,747	2,233	1,311	18,431	1,185	(5,039)	(3,854)

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, 2021

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
Melbourne Volunteer Fire	\$ 48,411	\$ 6,179	\$ -	\$ -	\$ 1,819	\$ 7,998	\$ 244	\$ 25,782	\$ 3,903	\$ 10,466	\$ 40,395	\$ 2,072	\$ (4,629)	\$ (2,557)
Melrose Volunteer Fire	13,931	1,778	-	-	-	1,778	70	7,419	1,123	24,945	33,557	596	(11,423)	(10,827)
Mena Volunteer Fire	72,968	9,314	-	-	12,511	21,825	368	38,860	5,883	5,416	50,527	3,124	2,067	5,191
Midland Volunteer Fire	43,998	5,616	-	-	12,876	18,492	222	23,432	3,547	-	27,201	1,884	6,367	8,251
Milo Volunteer Fire	59,208	7,558	-	-	46,016	53,574	299	31,532	4,774	10,470	47,075	2,535	29,061	31,596
Mineral Springs Volunteer Fire	48,588	6,202	-	-	1,155	7,357	245	25,876	3,917	3,023	33,061	2,080	690	2,770
Monette Volunteer Fire	70,036	8,940	-	-	1,389	10,329	353	37,299	5,647	2,219	45,518	2,998	2,874	5,872
Monticello Volunteer Fire	35,030	4,471	-	-	1,314	5,785	177	18,656	2,824	12,057	33,714	1,500	(3,006)	(1,506)
Montrose Volunteer Fire	27,341	3,490	-	-	4,740	8,230	138	14,561	2,204	189	17,092	1,170	1,938	3,108
Morning Star FPA	60,197	7,684	-	-	765	8,449	304	32,059	4,853	14,547	51,763	2,577	(7,112)	(4,535)
Morning Star Volunteer Fire	28,355	3,619	-	-	2,784	6,403	143	15,101	2,286	200	17,730	1,214	882	2,096
Moro Volunteer Fire	17,414	2,223	-	-	1,300	3,523	88	9,274	1,404	289	11,055	745	1,042	1,787
Morrilton Volunteer Fire	98,331	12,552	-	-	-	12,552	496	52,368	7,928	5,304	66,096	4,210	(4,380)	(170)
Morrison Volunteer Fire	45,277	5,779	-	-	41,179	46,958	228	24,113	3,650	18,053	46,044	1,938	21,965	23,903
Morrow Volunteer Fire	51,982	6,635	-	-	5,960	12,595	262	27,684	4,191	24	32,161	2,225	4,239	6,464
Mount Holly Volunteer Fire	59,208	7,558	-	-	5,349	12,907	299	31,532	4,774	3,072	39,677	2,535	314	2,849
Mount Ida Volunteer Fire	62,662	7,999	-	-	2,876	10,875	316	33,371	5,052	6,453	45,192	2,683	3,670	6,353
Mountain Home Volunteer Fire	38,429	4,905	-	-	3,994	8,899	194	20,466	3,098	5,721	29,479	1,645	(456)	1,189
Mountain Home Volunteer Police	17,414	2,223	-	-	1,768	3,991	88	9,274	1,404	3,652	14,418	745	(3,241)	(2,496)
Mountain Pine Volunteer Police	13,931	1,778	-	-	7,631	9,409	70	7,419	1,123	-	8,612	596	5,767	6,363
Mountain View Volunteer Fire	93,894	11,985	-	-	207	12,192	473	50,005	7,570	4,201	62,249	4,020	(297)	3,723
Mountain View Volunteer Police	349	45	-	-	-	45	2	186	28	13,351	13,567	15	(7,768)	(7,753)
Mountainburg Volunteer Fire	93,978	11,996	-	-	8,778	20,774	474	50,049	7,577	20,744	78,844	4,023	(13,397)	(9,374)
Mountainburg Volunteer Police	9,750	1,245	-	-	903	2,148	49	5,193	786	7,574	13,602	417	(8,682)	(8,265)
Mt Judea Area Volunteer Fire	86,899	11,092	-	-	3,812	14,904	438	46,279	7,006	493	54,216	3,720	1,954	5,674
Mulberry Police	172	22	-	-	194	216	1	92	14	-	107	7	91	98
Mulberry Volunteer Fire	93,225	11,900	-	-	9,963	21,863	470	49,648	7,516	1,083	58,717	3,991	1,240	5,231
Murfreesboro Volunteer Fire	45,306	5,783	-	-	6,187	11,970	228	24,129	3,653	5,163	33,173	1,940	(522)	1,418
Nashville Volunteer Fire	76,741	9,796	-	-	7,468	17,264	387	40,869	6,187	57	47,500	3,285	3,330	6,615
Natural Dam Volunteer Fire	13,931	1,778	-	-	-	1,778	70	7,419	1,123	313	8,925	596	(243)	353
New Blaine Rural Volunteer Fire	52,154	6,657	-	-	3,564	10,221	263	27,775	4,205	9,123	41,366	2,233	(7,126)	(4,893)
Newark Volunteer Fire	59,410	7,583	-	-	917	8,500	300	31,640	4,790	4,307	41,037	2,543	(5,201)	(2,658)
Newport Volunteer Fire	34,710	4,431	-	-	4,010	8,441	175	18,486	2,798	6,791	28,250	1,486	(3,026)	(1,540)
Newport Volunteer Police	3,542	452	-	-	109	561	18	1,886	286	2,706	4,896	152	(2,795)	(2,643)
Nimrod/Aplin Volunteer Fire	34,828	4,446	-	-	4,174	8,620	176	18,548	2,808	712	22,244	1,491	600	2,091
Nob Hill Volunteer Fire	83,588	10,670	-	-	17,789	28,459	421	44,516	6,739	8,718	60,394	3,578	5,590	9,168
Norfolk Volunteer Police	4,663	595	-	-	1,384	1,979	24	2,484	376	76	2,960	200	1,570	1,770
Norman Volunteer Fire	38,311	4,890	-	-	11,821	16,711	193	20,403	3,089	1,801	25,486	1,640	3,649	5,289
Norphlet Volunteer Fire	58,775	7,502	-	-	4,018	11,520	296	31,302	4,739	2,691	39,028	2,516	(84)	2,432
Norphlet Volunteer Police	3,483	445	-	-	-	445	18	1,855	281	3,885	6,039	149	(1,935)	(1,786)
North Crossett Volunteer Fire	48,617	6,206	-	-	-	6,206	245	25,892	3,920	11,008	41,065	2,081	(7,138)	(5,057)
North Pulaski FPD	84,316	10,763	-	-	15,415	26,178	425	44,904	6,798	34,868	86,995	3,610	(6,672)	(3,062)
Northeast Benton Co.	149,964	19,142	-	-	25,857	44,999	756	79,866	12,091	20,302	113,015	6,420	12,328	18,748
Northeast Greene County Fire District	62,170	7,936	-	-	9,690	17,626	313	33,109	5,012	20,853	59,287	2,661	(15,344)	(12,683)
Northeast Lakeside Volunteer Fire	38,370	4,898	-	-	978	5,876	193	20,435	3,094	12,088	35,810	1,643	(4,926)	(3,283)
Northeast Saline County Fire	27,863	3,557	-	-	9,006	12,563	140	14,839	2,246	-	17,225	1,193	5,282	6,475

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, 2021

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
Northside Volunteer Fire (15318)	\$ 31,228	\$ 3,986	\$ -	\$ -	\$ 248	\$ 4,234	\$ 157	\$ 16,631	\$ 2,518	\$ 2,102	\$ 21,408	\$ 1,337	\$ (1,956)	\$ (619)
Northside Volunteer Fire (15296)	71,979	9,188	-	-	3,040	12,228	363	38,333	5,803	8,723	53,222	3,081	(2,835)	246
Oak Grove Fire Protection Dist. #25	48,760	6,224	-	-	661	6,885	246	25,968	3,931	1,787	31,932	2,087	(6,033)	(3,946)
Oak Grove Volunteer Fire	22,058	2,816	-	-	1,286	4,102	111	11,747	1,778	5,610	19,246	944	492	1,436
Oil Trough Volunteer Fire	48,701	6,216	-	-	-	6,216	246	25,936	3,926	13,236	43,344	2,085	(14,446)	(12,361)
Ola Volunteer Fire	38,311	4,890	-	-	468	5,358	193	20,403	3,089	2,227	25,912	1,640	(1,992)	(352)
Ola Volunteer Police	4,093	522	-	-	1,879	2,401	21	2,180	330	2,763	5,294	175	118	293
Oppelo Volunteer Fire	55,873	7,132	-	-	8,219	15,351	282	29,756	4,505	11,394	45,937	2,392	(3,825)	(1,433)
Oppelo Volunteer Police	3,483	445	-	-	2,308	2,753	18	1,855	281	-	2,154	149	1,707	1,856
Osceola Volunteer Fire	24,931	3,182	-	-	8,491	11,673	126	13,277	2,010	3,034	18,447	1,067	104	1,171
Osceola Volunteer Police	17,414	2,223	-	-	-	2,223	88	9,274	1,404	4,067	14,833	745	(1,455)	(710)
Ouachita Co FD #1	38,021	4,853	-	-	-	4,853	192	20,249	3,065	11,651	35,157	1,628	(5,956)	(4,328)
Oxley Volunteer Fire	17,355	2,215	-	-	-	2,215	88	9,243	1,399	11,929	22,659	743	(5,962)	(5,219)
Ozark Volunteer Fire	63,011	8,043	-	-	5,899	13,942	318	33,557	5,080	1,602	40,557	2,697	(2,274)	423
Ozark Volunteer Police	24,060	3,071	-	-	3,753	6,824	121	12,814	1,940	2,894	17,769	1,030	(1,172)	(142)
Pangburn Volunteer Fire	101,322	12,933	-	-	18,395	31,328	511	53,961	8,169	-	62,641	4,338	13,258	17,596
Pangburn Volunteer Police	-	-	-	-	-	-	-	-	-	5,183	5,183	-	(1,767)	(1,767)
Paragould Volunteer Fire	35,001	4,468	-	-	7,616	12,084	176	18,640	2,822	247	21,885	1,498	6,122	7,620
Paragould Volunteer Police	24,380	3,112	-	-	1,579	4,691	123	12,984	1,966	3,459	18,532	1,044	(549)	495
Paris Volunteer Fire	55,755	7,117	-	-	-	7,117	281	29,693	4,495	4,610	39,079	2,387	(2,130)	257
Parkin Volunteer Fire	41,302	5,272	-	-	1,253	6,525	208	21,996	3,330	3,741	29,275	1,768	(1,058)	710
Parks Volunteer Fire	-	-	-	-	-	-	-	-	-	5,005	5,005	-	(5,991)	(5,991)
Parthenon Volunteer Fire	42,783	5,461	-	-	16,469	21,930	216	22,785	3,449	2,640	29,090	1,832	5,574	7,406
Patterson Volunteer Fire	41,676	5,320	-	-	1,384	6,704	210	22,195	3,360	5,031	30,796	1,784	(2,948)	(1,164)
Patterson Volunteer Police	7,226	922	-	-	415	1,337	36	3,849	583	139	4,607	309	43	352
Pea Ridge Volunteer Fire	167,904	21,432	-	-	37,291	58,723	847	89,420	13,537	1,742	105,546	7,188	24,695	31,883
Pea Ridge Volunteer Police	349	45	-	-	2,065	2,110	2	186	28	7,033	7,249	15	(1,787)	(1,772)
Peel Volunteer Fire & Rescue	55,435	7,076	-	-	5,187	12,263	280	29,523	4,469	2,841	37,113	2,373	1,030	3,403
Perryville Volunteer Fire	41,676	5,320	-	-	4,388	9,708	210	22,195	3,360	8,192	33,957	1,784	(5,051)	(3,267)
Philadelphia Volunteer Fire	41,096	5,246	-	-	1,865	7,111	207	21,886	3,313	15,621	41,027	1,759	(6,885)	(5,126)
Piggott Volunteer Fire	79,643	10,166	-	-	6,110	16,276	402	42,415	6,421	1,196	50,434	3,409	3,009	6,418
Pine Bluff Volunteer Police	13,931	1,778	-	-	1,148	2,926	70	7,419	1,123	7,850	16,462	596	(9,220)	(8,624)
Pine Ridge Volunteer Fire	17,414	2,223	-	-	210	2,433	88	9,274	1,404	1,726	12,492	745	(1,649)	(904)
Pine Village Volunteer Fire	48,268	6,161	-	-	11,722	17,883	243	25,706	3,892	1,643	31,484	2,066	4,142	6,208
Pineville Volunteer Fire	72,790	9,291	-	-	2,754	12,045	367	38,766	5,869	23,037	68,039	3,116	(9,388)	(6,272)
Piney Point Volunteer Fire	69,485	8,869	-	-	44,444	53,313	350	37,005	5,602	-	42,957	2,975	30,924	33,899
Plainview Volunteer Fire	69,426	8,862	-	-	6,568	15,430	350	36,974	5,597	5,591	48,512	2,972	(1,485)	1,487
Pleasant Plains Volunteer Fire	62,460	7,973	-	-	3,568	11,541	315	33,264	5,036	6,587	45,202	2,674	(5,199)	(2,525)
Plumerville Volunteer Fire	45,395	5,795	-	-	2,318	8,113	229	24,176	3,660	5,853	33,918	1,943	(3,837)	(1,894)
Pocahontas Volunteer Fire	62,691	8,002	-	-	5,844	13,846	316	33,387	5,054	4,387	43,144	2,684	(48)	2,636
Pocahontas Volunteer Police	27,194	3,471	-	-	7,325	10,796	137	14,482	2,192	2,419	19,230	1,164	4,753	5,917
Ponca Volunteer Fire	27,863	3,557	-	-	4,669	8,226	140	14,839	2,246	-	17,225	1,193	1,896	3,089
Portland Volunteer Fire	17,414	2,223	-	-	210	2,433	88	9,274	1,404	439	11,205	745	(1,021)	(276)
Pottsville Volunteer Fire	77,114	9,843	-	-	14,074	23,917	389	41,068	6,217	1,911	49,585	3,301	7,105	10,406
Pottsville Volunteer Police	31,754	4,053	-	-	27,130	31,183	160	16,911	2,560	1,929	21,560	1,359	13,359	14,718
Prairie Grove Volunteer Fire	86,491	11,040	-	-	3,310	14,350	436	46,062	6,973	448	53,919	3,703	2,351	6,054

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, 2021

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
Prairie Grove Volunteer Police	\$ 17,414	\$ 2,223	\$ -	\$ -	\$ 7,784	\$ 10,007	\$ 88	\$ 9,274	\$ 1,404	\$ 116	\$ 10,882	\$ 745	\$ 2,812	\$ 3,557
Prescott Volunteer Fire	37,903	4,838	-	-	8	4,846	191	20,186	3,056	968	24,401	1,623	(3,027)	(1,404)
Pulaski Co Volunteer Fire	17,414	2,223	-	-	2,509	4,732	88	9,274	1,404	21,164	31,930	745	(10,173)	(9,428)
Pyatt Rural Fire & Def Assoc	45,016	5,746	-	-	1,114	6,860	227	23,974	3,629	3,717	31,547	1,927	(1,094)	833
Quail Creek Volunteer Fire	20,577	2,627	-	-	8,723	11,350	104	10,959	1,659	3,764	16,486	881	1,870	2,751
Quitman Volunteer	40,372	5,153	-	-	40,076	45,229	204	21,501	3,255	21,730	46,690	1,728	19,442	21,170
Ravenden Volunteer Fire	48,617	6,206	-	-	10,812	17,018	245	25,892	3,920	6,214	36,271	2,081	1,187	3,268
Rector Volunteer Fire	62,952	8,036	-	-	1,217	9,253	317	33,526	5,075	26,926	65,844	2,695	(13,827)	(11,132)
Rector Volunteer Police	8,825	1,127	-	-	2,180	3,307	45	4,700	712	2,516	7,975	378	(929)	(551)
Redfield Volunteer Fire	74,473	9,506	-	-	7,210	16,716	376	39,662	6,004	28,733	74,775	3,188	(6,354)	(3,166)
Redfield Volunteer Police	7,054	900	-	-	185	1,085	36	3,757	569	268	4,630	302	(146)	156
Richwood Volunteer Fire	20,695	2,642	-	-	27	2,669	104	11,022	1,669	2,901	15,696	886	(2,235)	(1,349)
Rison Volunteer Fire	59,646	7,614	-	-	2,838	10,452	301	31,765	4,809	2,565	39,440	2,553	2,946	5,499
Riverdale Volunteer Fire	13,931	1,778	-	-	-	1,778	70	7,419	1,123	8,729	17,341	596	(5,641)	(5,045)
Rockport Volunteer Fire	45,159	5,764	-	-	1,699	7,463	228	24,050	3,641	5,393	33,312	1,933	(3,731)	(1,798)
Rogers Volunteer Police	-	-	-	-	-	1,119	-	-	-	2,215	2,215	-	(425)	(425)
Rondo Volunteer Fire	6,966	889	-	-	149	1,038	35	3,710	562	332	4,639	298	(153)	145
Rose Bud Volunteer Fire	69,224	8,836	-	-	5,564	14,400	349	36,866	5,581	4,719	47,515	2,963	3,387	6,350
Ross Van Ness - Wellford Volunteer Fire	49,571	6,328	-	-	1,755	8,083	250	26,400	3,997	11,547	42,194	2,122	(5,036)	(2,914)
Round Mountain Volunteer Fire	66,263	8,458	-	-	3,292	11,750	334	35,289	5,342	12,523	53,488	2,837	(3,443)	(606)
Ruddell Hill Volunteer Fire	27,745	3,542	-	-	463	4,005	140	14,776	2,237	4,522	21,675	1,188	(3,085)	(1,897)
Rudd's Crossing Volunteer Fire	27,602	3,523	-	-	-	3,523	139	14,700	2,225	9,882	26,946	1,182	(5,734)	(4,552)
Runyan Acres Volunteer Fire Department Fire	31,085	3,968	-	-	35,025	38,993	157	16,555	2,506	-	19,218	1,331	16,298	17,629
Russell Volunteer Fire	34,828	4,446	-	-	2,502	6,948	176	18,548	2,808	2,890	24,422	1,491	(6,895)	(5,404)
Salem Volunteer Fire	76,563	9,773	-	-	-	9,773	386	40,775	6,173	4,984	52,318	3,278	(2,523)	755
Salem-Saline County Volunteer	104,166	13,296	-	-	10,908	24,204	525	55,475	8,398	-	64,398	4,459	7,669	12,128
Saratoga Volunteer Fire	6,966	889	-	-	87	976	35	3,710	562	2,677	6,984	298	(2,799)	(2,501)
Sardis Fire Protection District	39,910	5,094	-	-	1,691	6,785	201	21,255	3,218	14,219	38,893	1,709	(7,068)	(5,359)
Scotland Area Fire & Emergency	46,408	5,924	-	-	-	5,924	234	24,716	3,742	19,102	47,794	1,987	(9,590)	(7,603)
Scott Volunteer Fire	38,282	4,887	-	-	8,261	13,148	193	20,388	3,086	61	23,728	1,639	3,658	5,297
Scranton Rural Volunteer Fire	55,637	7,102	-	-	-	7,102	281	29,630	4,486	4,745	39,142	2,382	(2,759)	(377)
SE Jefferson Co Volunteer Fire	34,828	4,446	-	-	4,015	8,461	176	18,548	2,808	637	22,169	1,491	(99)	1,392
Searcy Volunteer Fire	6,966	889	-	-	86	975	35	3,710	562	177	4,484	298	(117)	181
Searcy Volunteer Police	25,221	3,219	-	-	1,146	4,365	127	13,432	2,033	4,996	20,588	1,080	(3,389)	(2,309)
Sedgwick Fire Improvement Dist	20,897	2,667	-	-	-	2,667	105	11,129	1,685	8,076	20,995	895	(4,947)	(4,052)
Shady Grove Fire & Rescue	27,863	3,557	-	-	-	3,557	140	14,839	2,246	5,586	22,811	1,193	(3,056)	(1,863)
Shannon Hills Volunteer Fire	31,257	3,990	-	-	4,889	8,879	158	16,646	2,520	18,266	37,590	1,338	(8,105)	(6,767)
Shannon Hills Volunteer Police	13,931	1,778	-	-	171	1,949	70	7,419	1,123	3,976	12,588	596	(4,075)	(3,479)
Shaw Volunteer Fire Protection	45,277	5,779	-	-	-	5,779	228	24,113	3,650	7,024	35,015	1,938	(3,103)	(1,165)
Sheridan Volunteer Fire	99,118	12,652	-	-	8,069	20,721	500	52,787	7,991	10,255	71,533	4,243	(4,511)	(268)
Siloam Springs Volunteer Fire	14,133	1,804	-	-	4,449	6,253	71	7,527	1,139	667	9,404	605	1,787	2,392
Sixth District Volunteer Fire	66,174	8,447	-	-	7,791	16,238	334	35,242	5,335	19,779	60,690	2,833	(7,903)	(5,070)
Smackover Volunteer Fire	62,691	8,002	-	-	2,849	10,851	316	33,387	5,054	9,085	47,842	2,684	(3,952)	(1,268)
Smackover Volunteer Police	-	-	-	-	1,209	1,209	-	-	-	3,862	3,862	-	(546)	(546)
Smyrna Volunteer Fire	14,369	1,834	-	-	3,446	5,280	72	7,653	1,159	17,935	26,819	615	(8,133)	(7,518)
Snowball Volunteer Fire	52,184	6,661	-	-	9,561	16,222	263	27,791	4,207	1,626	33,887	2,234	2,547	4,781

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, 2021

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
South Carroll Co Fire Assoc	\$ 55,725	\$ 7,113	\$ -	\$ -	\$ 678	\$ 7,791	\$ 281	\$ 29,677	\$ 4,493	\$ 1,406	\$ 35,857	\$ 2,386	\$ (265)	\$ 2,121
South Greene County Volunteer Fire	52,331	6,680	-	-	7,853	14,533	264	27,870	4,219	10,001	42,354	2,240	(6,934)	(4,694)
South Mountain Volunteer Fire	17,414	2,223	-	-	-	2,223	88	9,274	1,404	15,582	26,348	745	(7,800)	(7,055)
Southbend Volunteer Fire	89,595	11,436	-	-	7,153	18,589	452	47,715	7,223	3,159	58,549	3,836	10,413	14,249
Southridge Volunteer Fire	55,986	7,146	-	-	731	7,877	282	29,816	4,514	7,803	42,415	2,397	9,250	11,647
Southside Volunteer Fire	96,447	12,311	-	-	7,254	19,565	486	51,364	7,776	1,917	61,543	4,129	2,151	6,280
Sparkman Volunteer Fire	34,828	4,446	-	-	2,341	6,787	176	18,548	2,808	7,395	28,927	1,491	(3,957)	(2,466)
Sparkman Volunteer Police	6,966	889	-	-	-	889	35	3,710	562	4,024	8,331	298	(1,289)	(991)
St. Francis Volunteer Fire	13,931	1,778	-	-	1,752	3,530	70	7,419	1,123	3,431	12,043	596	(348)	248
Stamps Volunteer Fire	72,269	9,225	-	-	5,574	14,799	364	38,488	5,827	4,155	48,834	3,094	1,111	4,205
Star City Volunteer Fire	59,208	7,558	-	-	-	7,558	299	31,532	4,774	8,348	44,953	2,535	(5,996)	(3,461)
Star City Volunteer Police	3,365	430	-	-	1,208	1,638	17	1,792	271	148	2,228	144	1,213	1,357
Stevens Volunteer Fire	41,706	5,324	-	-	-	5,324	210	22,211	3,362	6,017	31,800	1,785	(2,753)	(968)
Strawberry Volunteer Fire	41,706	5,324	-	-	3,487	8,811	210	22,211	3,362	7,632	33,415	1,785	(4,296)	(2,511)
Strickler Volunteer Fire	27,863	3,557	-	-	338	3,895	140	14,839	2,246	703	17,928	1,193	(469)	724
Strong Volunteer Fire	48,760	6,224	-	-	4,409	10,633	246	25,968	3,931	19,456	49,601	2,087	(4,866)	(2,779)
Stuttgart Police	1,220	156	-	-	1,374	1,530	6	650	98	-	754	52	640	692
Stuttgart Volunteer Fire	21,276	2,716	-	-	12,977	15,693	107	11,331	1,715	2,095	15,248	911	5,804	6,715
Sulphur Rock Area Volunteer Fire	34,858	4,449	-	-	22,699	27,148	176	18,564	2,810	-	21,550	1,492	16,939	18,431
Sulphur Springs Volunteer Fire	21,069	2,689	-	-	126	2,815	106	11,221	1,699	333	13,359	902	(2,316)	(1,414)
Sulphur Springs Volunteer Police	26,731	3,412	-	-	22,296	25,708	135	14,236	2,155	-	16,526	1,144	13,486	14,630
Summit Volunteer Fire	59,356	7,577	-	-	9,178	16,755	299	31,611	4,786	-	36,696	2,541	7,891	10,432
Sunnyland Rural Volunteer Fire	34,799	4,442	-	-	-	4,442	175	18,533	2,806	8,140	29,654	1,490	(4,354)	(2,864)
Sunset Rural Volunteer Fire	31,346	4,001	-	-	381	4,382	158	16,694	2,527	763	20,142	1,342	(518)	824
Sweet Home Volunteer Fire	-	-	-	-	1	1	-	-	-	-	-	-	(3,409)	(3,409)
Swifton Volunteer Fire	55,725	7,113	-	-	11,455	18,568	281	29,677	4,493	4,355	38,806	2,386	1,794	4,180
Swifton Volunteer Police	-	-	-	-	237	237	-	-	-	483	483	-	(84)	(84)
Taylor Volunteer Fire	44,869	5,727	-	-	17,850	23,577	226	23,895	3,617	3,464	31,202	1,921	4,547	6,468
Texarkana Volunteer Police	3,222	411	-	-	-	411	16	1,716	260	340	2,332	138	538	676
Thornton Volunteer Fire	34,597	4,416	-	-	7,044	11,460	174	18,425	2,789	10,475	31,863	1,481	1,763	3,244
Tillar Volunteer Fire	48,760	6,224	-	-	1,490	7,714	246	25,968	3,931	925	31,070	2,087	2,602	4,689
Timbo Volunteer Fire	90,264	11,522	-	-	22,038	33,560	455	48,071	7,277	605	56,408	3,864	14,307	18,171
Tinsman Volunteer Fire	31,346	4,001	-	-	18,645	22,646	158	16,694	2,527	1,500	20,879	1,342	6,724	8,066
Tontitown Area Volunteer Fire	86,373	11,025	-	-	7,212	18,237	436	45,999	6,964	2,065	55,464	3,698	(590)	3,108
Tontitown Volunteer Fire	2,120	271	-	-	2,389	2,660	11	1,129	171	1,276	2,587	91	431	522
Tontitown Volunteer Police	38,720	4,942	-	-	5,964	10,906	195	20,621	3,122	1,594	25,532	1,658	2,322	3,980
Town of Concord Police	349	45	-	-	393	438	2	186	28	-	216	15	183	198
Town of St. Charles Volunteer	34,828	4,446	-	-	424	4,870	176	18,548	2,808	881	22,413	1,491	(1,301)	190
Tracy Area Volunteer Fire	45,306	5,783	-	-	4,932	10,715	228	24,129	3,653	12,072	40,082	1,940	(4,418)	(2,478)
Trumann Volunteer Fire	44,844	5,724	-	-	2,093	7,817	226	23,882	3,616	4,552	32,276	1,920	(2,255)	(335)
Trumann Volunteer Police	8,009	1,022	-	-	3,588	4,610	40	4,265	646	2,388	7,339	343	2,027	2,370
Tuckerman Volunteer Fire	60,458	7,717	-	-	17,231	24,948	305	32,198	4,874	34,101	71,478	2,588	(3,036)	(448)
Tuckerman Volunteer Police	16,893	2,156	-	-	3,119	5,275	85	8,997	1,362	158	10,602	723	1,968	2,691
Tull Fire & Rescue	21,679	2,767	-	-	-	2,767	109	11,546	1,748	13,665	27,068	928	(8,334)	(7,406)
Turrell Volunteer Fire	10,449	1,334	-	-	128	1,462	53	5,565	842	264	6,724	447	1,194	1,641
Turtle Creek Volunteer Fire	86,171	10,999	-	-	39,777	50,776	435	45,892	6,947	-	53,274	3,689	34,889	38,578

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, 2021

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	
Tyrnza Volunteer Fire	\$ 58,569	\$ 7,476	\$ -	\$ -	\$ 5,286	\$ 12,762	\$ 295	\$ 31,192	\$ 4,722	\$ 7,879	\$ 44,088	\$ 2,507	\$ 1,443	\$ 3,950	
Tyrnza Volunteer Police	6,503	830	-	-	4,330	5,160	33	3,463	524	7,717	11,737	278	1,078	1,356	
Umpire Volunteer Fire	31,346	4,001	-	-	10,865	14,866	158	16,694	2,527	5,702	25,081	1,342	261	1,603	
Upper White Oak Lake VFD Fire	24,380	3,112	-	-	27,470	30,582	123	12,984	1,966	-	15,073	1,044	12,783	13,827	
Valley Springs Volunteer Fire	48,617	6,206	-	-	400	6,606	245	25,892	3,920	10,969	41,026	2,081	(4,699)	(2,618)	
Van Buren Volunteer Police	27,543	3,516	-	-	13,473	16,989	139	14,668	2,221	66	17,094	1,179	5,387	6,566	
Vandervoort Rural Volunteer Fire	38,311	4,890	-	-	467	5,357	193	20,403	3,089	3,344	27,029	1,640	(2,421)	(781)	
Velvet Ridge Fire Protection District	52,243	6,669	-	-	8,478	15,147	263	27,823	4,212	285	32,583	2,236	4,210	6,446	
Vilonia Volunteer Fire	88,202	11,259	-	-	18,966	30,225	445	46,974	7,111	5,572	60,102	3,776	228	4,004	
Vilonia Volunteer Police	3,483	445	-	-	42	487	18	1,855	281	5,138	7,292	149	(3,974)	(3,825)	
Viola Volunteer Fire	34,568	4,412	-	-	3,558	7,970	174	18,410	2,787	6,495	27,866	1,480	(1,027)	453	
Wabbaseka Volunteer Fire	10,798	1,378	-	-	-	1,378	54	5,751	871	12,848	19,524	462	(6,343)	(5,881)	
Waldo Volunteer Fire	10,798	1,378	-	-	4,146	5,524	54	5,751	871	4,915	11,591	462	(4,709)	(4,247)	
Waldo Volunteer Police	3,601	460	-	-	2,237	2,697	18	1,918	290	3,725	5,951	154	(101)	53	
Waldron Volunteer Fire	66,144	8,443	-	-	7,889	16,332	334	35,226	5,333	3,647	44,540	2,832	779	3,611	
Walnut Ridge Volunteer Fire	41,794	5,335	-	-	345	5,680	211	22,258	3,370	4,468	30,307	1,789	(4,024)	(2,235)	
Walnut Ridge Volunteer Police	10,158	1,297	-	-	-	1,297	51	5,410	819	5,084	11,364	435	(3,159)	(2,724)	
Ward Volunteer Fire	42,114	5,376	-	-	5,969	11,345	212	22,428	3,395	1,387	27,422	1,803	1,700	3,503	
Ward Volunteer Police	20,026	2,556	-	-	4,434	6,990	101	10,665	1,615	1,012	13,393	857	1,393	2,250	
Warren Volunteer Fire	108,258	13,819	-	-	12,541	26,360	546	57,655	8,728	15,602	82,531	4,635	(4,536)	99	
Washington Volunteer Fire	45,105	5,757	-	-	24,848	30,605	227	24,021	3,637	-	27,885	1,931	15,274	17,205	
Water Valley Volunteer Fire	45,277	5,779	-	-	-	5,779	228	24,113	3,650	6,746	34,737	1,938	(5,094)	(3,156)	
Watson Chapel Volunteer Fire	49,050	6,261	-	-	1,176	7,437	247	26,122	3,955	46,170	76,494	2,100	(22,899)	(20,799)	
Wedington Volunteer Fire	100,742	12,859	-	-	11,514	24,373	508	53,652	8,122	1,808	64,090	4,313	3,607	7,920	
Weiner Volunteer Fire	48,617	6,206	-	-	336	6,542	245	25,892	3,920	1,159	31,216	2,081	408	2,489	
Weiner Volunteer Police	59	8	-	-	2,237	2,245	-	31	5	4,409	4,445	3	(844)	(841)	
Wescon Volunteer Fire	83,327	10,636	-	-	8,027	18,663	420	44,377	6,718	3,103	54,618	3,567	1,643	5,210	
Wesley Volunteer Fire	26,820	3,423	-	-	3,629	7,052	135	14,283	2,162	2,093	18,673	1,148	(2,646)	(1,498)	
West Fork Volunteer Fire	116,906	14,923	-	-	7,114	22,037	589	62,260	9,425	7,863	80,137	5,005	(3,750)	1,255	
West Fork Volunteer Police	27,863	3,557	-	-	338	3,895	140	14,839	2,246	2,899	20,124	1,193	(668)	525	
West Memphis Volunteer Police	38,193	4,875	-	-	13,113	17,988	193	20,340	3,079	-	23,612	1,635	9,754	11,389	
West Point Volunteer Fire	20,897	2,667	-	-	255	2,922	105	11,129	1,685	4,351	17,270	895	(4,405)	(3,510)	
West Pulaski Volunteer Fire	146,161	18,657	-	-	14,512	33,169	737	77,840	11,784	37,217	127,578	6,257	(3,440)	2,817	
Western Greene Co Fire	97,141	12,400	-	-	15,510	27,910	490	51,734	7,832	4,140	64,196	4,159	2,592	6,751	
Western Grove Volunteer Fire	78,802	10,059	-	-	8,770	18,829	397	41,967	6,353	-	48,717	3,373	8,217	11,590	
Wheatley Volunteer Fire	31,985	4,083	-	-	4,660	8,743	161	17,034	2,579	1,924	21,698	1,369	(2,567)	(1,198)	
Wheatley Volunteer Police	-	-	-	-	-	-	-	-	-	1	1	-	1	1	
Wheeler Volunteer Fire	76,504	9,766	-	-	12,468	22,234	386	40,744	6,168	5,808	53,106	3,275	(218)	3,057	
White Bluff-Rye Hill Volunteer	78,364	10,003	-	-	-	10,003	395	41,734	6,318	9,284	57,731	3,355	(2,449)	906	
White Hall Volunteer Fire	55,406	7,072	-	-	3,943	11,015	279	29,507	4,467	6,736	40,989	2,372	(2,698)	(326)	
White Hall Volunteer Police	10,306	1,316	-	-	6,652	7,968	52	5,489	831	33	6,405	441	4,995	5,436	
Whitehouse Volunteer Fire	59,759	7,628	-	-	2,192	9,820	301	31,826	4,818	3,534	40,479	2,558	1,986	4,544	
Wickes RVFD #2	18,516	2,364	-	-	3,633	5,997	93	9,861	1,493	5,696	17,143	793	30	823	

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, 2021

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
Williams Junction Volunteer Fire	\$ 24,729	\$ 3,157	\$ -	\$ -	\$ -	\$ 3,157	\$ 125	\$ 13,170	\$ 1,994	\$ 3,790	\$ 19,079	\$ 1,059	\$ (2,106)	\$ (1,047)
Wilmar Volunteer Fire	24,291	3,101	-	-	197	3,298	122	12,937	1,958	5,233	20,250	1,040	(3,958)	(2,918)
Wilmot Volunteer Fire	30,824	3,935	-	-	-	3,935	155	16,416	2,485	5,255	24,311	1,320	(4,269)	(2,949)
Wilson Police	3,483	445	-	-	3,925	4,370	18	1,855	281	-	2,154	149	1,826	1,975
Wilson Volunteer Fire	38,400	4,902	-	-	18,195	23,097	194	20,450	3,096	6,630	30,370	1,644	1,194	2,838
Wilton Volunteer Fire	48,789	6,228	-	-	15,836	22,064	246	25,984	3,934	-	30,164	2,089	6,335	8,424
Winchester Volunteer Fire	21,537	2,749	-	-	4,469	7,218	109	11,470	1,736	2,574	15,889	922	4,214	5,136
Woodlawn Volunteer Fire	55,898	7,135	-	-	4,488	11,623	282	29,769	4,507	984	35,542	2,393	2,673	5,066
Wright-Pastoria Volunteer Fire	31,346	4,001	-	-	-	4,001	158	16,694	2,527	5,656	25,035	1,342	(1,693)	(351)
Wynne Volunteer Fire	41,853	5,342	-	-	1,041	6,383	211	22,290	3,374	7,037	32,912	1,792	(2,775)	(983)
Wynne Volunteer Police	551	70	-	-	516	586	3	293	44	1,378	1,718	24	(405)	(381)
Y-City Volunteer Fire	38,311	4,890	-	-	4,639	9,529	193	20,403	3,089	1,051	24,736	1,640	1,193	2,833
Yellville Volunteer Fire	58,397	7,454	-	-	7,391	14,845	294	31,100	4,708	4,450	40,552	2,500	(2,471)	29
Zinc Volunteer Fire	34,828	4,446	-	-	6,081	10,527	176	18,548	2,808	3,234	24,766	1,491	4,331	5,822
	<u>\$ 26,360,132</u>	<u>\$ 3,364,779</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,833,250</u>	<u>\$ 7,198,029</u>	<u>\$ 132,909</u>	<u>\$ 14,038,507</u>	<u>\$ 2,125,252</u>	<u>\$ 4,094,340</u>	<u>\$ 20,391,008</u>	<u>\$ 1,128,451</u>	<u>\$ (221,871)</u>	<u>\$ 906,580</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, 2021

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, 2021

- 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, 2021, for each year of volunteer service, \$7.06 per month, to a maximum of \$282.40 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, 2021

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, 2021

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, 2021, are based on the ratio of each employer's contributions to total employer contributions of the group for the fiscal year ended December 31, 2021. 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, 2021

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, 2021, were as follows:

	<u>Paid</u>	<u>Volunteer</u>	<u>Total</u>
Total pension liability	\$ 3,313,775,167	\$ 153,866,292	\$ 3,467,641,459
Plan's fiduciary net position	<u>2,808,460,486</u>	<u>127,506,160</u>	<u>2,935,966,646</u>
Net pension liability	<u>\$ 505,314,681</u>	<u>\$ 26,360,132</u>	<u>\$ 531,674,813</u>
Plan's fiduciary net position as a percentage of total pension liability	84.75%	82.87%	84.67%

Actuarial Assumptions

The total pension liability as of December 31, 2021, was determined by an actuarial valuation as of December 31, 2021, using the following actuarial assumptions:

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

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Notes to the Schedules of Employer Allocations and
Schedules of Pension Amounts by Employer
December 31, 2021

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, 2021. The combining statement for plans administered by the System is as follows:

	Cost-Sharing Multiple- Employer	Agent Multiple- Employer	Total
Additions			
Contributions			
Member contributions	\$ 25,896,170	\$ 12,988	\$ 25,909,158
Employer contributions	97,841,951	38,337,174	136,179,125
Local plan administrative mergers and paid military time	66,481	3,534,704	3,601,185
Total contributions	123,804,602	41,884,866	165,689,468
Net investment income	417,518,996	49,531,889	467,050,885
Total additions	541,323,598	91,416,755	632,740,353
Deductions			
Benefits paid to participants	117,682,480	58,382,274	176,064,754
Administrative expenses	3,465,297	411,101	3,876,398
Total deductions	121,147,777	58,793,375	179,941,152
Net Increase in Net Position Restricted for Pensions	420,175,821	32,623,380	452,799,201
Net Position Restricted for Pensions, Beginning of Year	2,515,790,825	298,691,798	2,814,482,623
Net Position Restricted for Pensions, End of Year	\$ 2,935,966,646	\$ 331,315,178	\$ 3,267,281,824

Note 5: Additional Financial Information

Additional financial information is located in LOPFI's Comprehensive Annual Financial Report for the year ended December 31, 2021, 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, 2021





May 5, 2022

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 & 68 report dated April 5, 2022. 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, 2021 for additional discussion of the nature of actuarial calculations and more information related to participant data, demographic assumptions, and benefit provisions. The economic assumptions for purposes of the GASB disclosures were selected by the actuary based on the results of an experience study covering the period from January 1, 2017 through December 31, 2020.

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 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:rmn

C1508



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SECTION A

SYSTEM WIDE RESULTS

Executive Summary as of December 31, 2021

	2021	
Actuarial Valuation Date	December 31, 2021	
Measurement Date of the Net Pension Liability	December 31, 2021	
Employer's Fiscal Year Ending Date (Reporting Date)	December 31, 2021	

	Paid Service	Volunteer Service
Membership		
Number of		
- Retirees and Beneficiaries (Including DROP)	4,205	3,782
- Inactive, Nonretired Members	6,641	6,804
- Active Members	6,467	7,316
- Total	17,313	17,902
Covered Payroll	\$ 392,522,925	N/A

Net Pension Liability		
Total Pension Liability	\$ 3,313,775,167	\$ 153,866,292
Plan Fiduciary Net Position	2,808,460,486	127,506,160
Net Pension Liability	\$ 505,314,681	\$ 26,360,132
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	84.75%	82.87%
Net Pension Liability as a Percentage of Covered Payroll	128.74%	N/A

Development of the Single Discount Rate		
Single Discount Rate	7.00%	7.00%
Long-Term Expected Rate of Investment Return	7.00%	7.00%
Long-Term Municipal Bond Rate*	1.84%	1.84%
Last year ending December 31 in the 2022 to 2121 projection period for which projected benefit payments are fully funded	2121	2121

Total Pension Expense \$ 60,948,597 \$ 1,128,471

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	\$ 59,857,109	\$ -	\$ 3,364,783	\$ 132,920
Changes in assumptions	19,512,638	-	-	2,125,263
Net difference between projected and actual earnings on pension plan investments	35,406,366	345,159,873	1,561,215	15,599,712
Total	\$ 114,776,113	\$ 345,159,873	\$ 4,925,998	\$ 17,857,895

**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, 2021. 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, 2021

	Paid Service	Volunteer Service	Total
A. Expense			
1. Service Cost	\$ 61,128,877	\$ 2,443,055	\$ 63,571,932
2. Interest on the Total Pension Liability	214,810,656	10,015,555	224,826,211
3. Current-Period Benefit Changes	-	-	-
4. Employee Contributions (made negative for addition here)	(25,896,170)	-	(25,896,170)
5. Projected Earnings on Plan Investments (made negative for addition here)	(168,571,820)	(7,626,527)	(176,198,347)
6. Pension Plan Administrative Expense	3,314,134	151,163	3,465,297
7. Other Changes in Plan Fiduciary Net Position	-	-	-
8. Recognition of Outflow (Inflow) of Resources Due to Liabilities	73,748,816	565,597	74,314,413
9. Recognition of Outflow (Inflow) of Resources Due to Assets	(97,585,896)	(4,420,372)	(102,006,268)
10. Total Pension Expense	\$ 60,948,597	\$ 1,128,471	\$ 62,077,068

Statement of Outflows and Inflows Arising from Current Reporting Period Fiscal Year Ended December 31, 2021

	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	\$ 28,950,782	\$ 4,845,552
2. Assumption Changes (gains) or losses	\$ 27,385,399	\$ (3,114,218)
3. Recognition period for Liabilities: Average of the expected remaining service lives of all employees {in years}	3.4785	3.1490
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	\$ 8,322,778	\$ 1,538,759
5. Outflow (Inflow) of Resources to be recognized in the current pension expense for Assumption Changes	\$ 7,872,761	\$ (988,955)
6. Outflow (Inflow) of Resources to be recognized in the current pension expense due to Liabilities	\$ 16,195,539	\$ 549,804
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	\$ 20,628,004	\$ 3,306,793
8. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses for Assumption Changes	\$ 19,512,638	\$ (2,125,263)
9. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Liabilities	\$ 40,140,642	\$ 1,181,530
B. Outflows (Inflows) of Resources Due to Assets		
1. Net difference between projected and actual earnings on pension plan investments (gains) or losses	\$ (230,885,290)	\$ (10,435,359)
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	\$ (46,177,058)	\$ (2,087,072)
4. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Assets	\$ (184,708,232)	\$ (8,348,287)

Paid Service

Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods Fiscal Year Ended December 31, 2021

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	\$ 73,748,816	\$ -	\$ 73,748,816
2. Due to assets	35,406,364	132,992,260	(97,585,896)
3. Total*	\$ 109,155,180	\$ 132,992,260	\$ (23,837,080)

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	\$ 46,712,039	\$ -	\$ 46,712,039
2. Assumption changes	27,036,777	-	27,036,777
3. Net difference between projected and actual earnings on pension plan investments	35,406,364	132,992,260	(97,585,896)
4. Total*	\$ 109,155,180	\$ 132,992,260	\$ (23,837,080)

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	\$ 59,857,109	\$ -	\$ 59,857,109
2. Assumption changes	19,512,638	-	19,512,638
3. Net difference between projected and actual earnings on pension plan investments	35,406,366	345,159,873	(309,753,507)
4. Total*	\$ 114,776,113	\$ 345,159,873	\$ (230,383,760)

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
2022	\$ (33,113,309)
2023	(86,799,604)
2024	(64,293,789)
2025	(46,177,058)
2026	-
Thereafter	-
Total*	\$ (230,383,760)

* 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, 2021

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	\$ 1,665,625	\$ 1,100,028	\$ 565,597
2. Due to assets	1,561,217	5,981,589	(4,420,372)
3. Total*	\$ 3,226,842	\$ 7,081,617	\$ (3,854,775)

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	\$ 1,665,625	\$ 111,073	\$ 1,554,552
2. Assumption changes	-	988,955	(988,955)
3. Net difference between projected and actual earnings on pension plan investments	1,561,217	5,981,589	(4,420,372)
4. Total*	\$ 3,226,842	\$ 7,081,617	\$ (3,854,775)

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	\$ 3,364,783	\$ 132,920	\$ 3,231,863
2. Assumption changes	-	2,125,263	(2,125,263)
3. Net difference between projected and actual earnings on pension plan investments	1,561,215	15,599,712	(14,038,497)
4. Total*	\$ 4,925,998	\$ 17,857,895	\$ (12,931,897)

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
2022	\$ (3,052,902)
2023	(4,608,991)
2024	(3,182,933)
2025	(2,087,071)
2026	-
Thereafter	-
Total*	\$ (12,931,897)

* Totals may not add due to rounding.



Schedule of Changes in Net Pension Liability and Related Ratios Current Period Fiscal Year Ended December 31, 2021

	Paid Service	Volunteer Service	Total
A. Total Pension Liability			
1. Service Cost	\$ 61,128,877	\$ 2,443,055	\$ 63,571,932
2. Interest on the Total Pension Liability	214,810,656	10,015,555	224,826,211
3. Changes of benefit terms	-	-	-
4. Difference between expected and actual experience of the Total Pension Liability	28,950,782	4,845,552	33,796,334
5. Changes of assumptions	27,385,399	(3,114,218)	24,271,181
6. Benefit payments, including refunds of employee contributions & DROP distributions	(113,319,528)	(4,362,952)	(117,682,480)
7. Net change in Total Pension Liability	\$ 218,956,186	\$ 9,826,992	\$ 228,783,178
8. Total Pension Liability – beginning	3,094,818,981	144,039,300	3,238,858,281
9. Total Pension Liability – ending	\$ 3,313,775,167	\$ 153,866,292	\$ 3,467,641,459
B. Plan Fiduciary Net Position			
1. Employer contributions	\$ 92,340,050	\$ 5,501,901	\$ 97,841,951
2. Employee contributions	25,896,170	-	25,896,170
3. Other contributions	66,481	-	66,481
4. Pension plan net investment income	399,457,110	18,061,886	417,518,996
5. Benefit payments, including refunds of employee contributions & DROP distributions	(113,319,528)	(4,362,952)	(117,682,480)
6. Pension plan administrative expense	(3,314,134)	(151,163)	(3,465,297)
7. Net change in Plan Fiduciary Net Position	\$ 401,126,149	\$ 19,049,672	\$ 420,175,821
8. Plan Fiduciary Net Position – beginning	2,407,334,337	108,456,488	2,515,790,825
9. Plan Fiduciary Net Position – ending	\$ 2,808,460,486	\$ 127,506,160	\$ 2,935,966,646
C. Net Pension Liability	\$ 505,314,681	\$ 26,360,132	\$ 531,674,813
D. Plan Fiduciary Net Position as a percentage of the Total Pension Liability	84.75%	82.87%	84.67%
E. Covered-Employee Payroll	\$ 392,522,925	N/A	N/A
F. Net Pension Liability as a percentage of Covered-Employee Payroll	128.74%	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, 2021

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under	Net Pension Liability at a	Net Pension Liability at a
				Current Discount Rate	Discount Rate 1% Higher	Discount Rate 1% Lower
				7.00%	8.00%	6.00%
2163632	70 West Fire Protection District Fire	\$ 13,687	0.01503%	\$ 75,939	\$ 13,914	\$ 152,817
15032	Alexander Fire	98,862	0.10855%	548,515	100,501	1,103,805
15022	Alexander Police	93,498	0.10266%	518,754	95,048	1,043,915
24822	Alzheimer Police	11,088	0.01217%	61,519	11,272	123,799
20522	Altus Police	9,481	0.01041%	52,603	9,638	105,856
30222	Amity Police	11,871	0.01303%	65,864	12,068	132,541
41833	Arkadelphia Fire	114,841	0.12609%	637,171	116,745	1,282,212
64733	Ash Flat Fire	39,604	0.04348%	219,734	40,261	442,183
64722	Ash Flat Police	38,320	0.04207%	212,610	38,955	427,847
60422	Ashdown Police	116,109	0.12749%	644,206	118,034	1,296,370
70122	Atkins Police	88,939	0.09765%	493,459	90,413	993,014
80922	Augusta Police	66,038	0.07251%	366,398	67,133	737,321
82522	Austin Police	31,938	0.03507%	177,201	32,467	356,591
90622	Bald Knob Police	69,665	0.07649%	386,522	70,820	777,817
100732	Barling Fire	55,890	0.06137%	310,094	56,817	624,018
100722	Barling Police	108,177	0.11878%	600,197	109,970	1,207,808
110433	Batesville Fire	135,673	0.14897%	752,753	137,922	1,514,804
110422	Batesville Police	217,728	0.23906%	1,208,018	221,338	2,430,957
112022	Bauxite Police	9,381	0.01030%	52,048	9,537	104,740
120122	Bay Police	42,188	0.04632%	234,071	42,887	471,034
128732	Beaver Lake Fire	43,335	0.04758%	240,435	44,053	483,840
131732	Beebe Fire	9,408	0.01033%	52,198	9,564	105,041
140636	Bella Vista Fire	910,555	0.99978%	5,052,022	925,651	10,166,445
140626	Bella Vista Police	590,283	0.64812%	3,275,060	600,069	6,590,574
150333	Benton Fire	914,305	1.00389%	5,072,828	929,463	10,208,315
150322	Benton Police	912,264	1.00165%	5,061,504	927,388	10,185,527
160033	Bentonville Fire	1,616,056	1.77441%	8,966,345	1,642,848	18,043,441
160022	Bentonville Police	1,219,610	1.33912%	6,766,748	1,239,829	13,617,078
170822	Berryville Police	161,541	0.17737%	896,276	164,219	1,803,623
168633	Bethel Heights Fire	-	0.00000%	-	-	-
168622	Bethel Heights Police	-	0.00000%	-	-	-
175922	Black Rock Police	7,378	0.00810%	40,935	7,500	82,376
179133	Blytheville Fire	295,292	0.32423%	1,638,365	300,187	3,296,967
179122	Blytheville Police	356,200	0.39110%	1,976,300	362,105	3,977,012
188022	Bono Police	42,525	0.04669%	235,941	43,230	474,796
199622	Bradford Police	21,817	0.02395%	121,047	22,179	243,589
200322	Bradley Police	6,815	0.00748%	37,812	6,928	76,090
209733	Brinkley Fire	9,675	0.01062%	53,680	9,835	108,022
209723	Brinkley Police	58,435	0.06416%	324,214	59,404	652,433
212722	Brookland Police	69,171	0.07595%	383,781	70,318	772,302
219433	Bryant Fire	585,160	0.64250%	3,246,637	594,861	6,533,375
219422	Bryant Police	523,656	0.57497%	2,905,395	532,337	5,846,676
224032	Buford Fire	10,588	0.01163%	58,745	10,764	118,216
228332	Bull Shoals Fire	10,054	0.01104%	55,782	10,221	112,254
228322	Bull Shoals Police	34,317	0.03768%	190,401	34,886	383,153
258533	Cabot Fire	498,533	0.54738%	2,766,005	506,798	5,566,175
258522	Cabot Police	567,997	0.62365%	3,151,411	577,414	6,341,748
268233	Caddo Valley Fire	6,516	0.00715%	36,153	6,624	72,752
268222	Caddo Valley Police	30,510	0.03350%	169,278	31,016	340,647
277133	Camden Fire	305,868	0.33584%	1,697,044	310,939	3,415,049
277123	Camden Police	181,452	0.19923%	1,006,748	184,460	2,025,931
285222	Cammack Village Police	23,870	0.02621%	132,438	24,266	266,511
288722	Caraway Police	22,994	0.02525%	127,577	23,375	256,731
298422	Carlisle Police	43,113	0.04734%	239,203	43,828	481,361



Paid Service

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of December 31, 2021

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
			7.00%	8.00%	6.00%	
309332	Cave City Fire	\$ 6,488	0.00712%	\$ 35,997	\$ 6,596	\$ 72,439
309322	Cave City Police	42,382	0.04653%	235,148	43,085	473,200
310722	Cave Springs Police	124,465	0.13666%	690,568	126,528	1,389,665
318233	Centerton Fire	311,209	0.34170%	1,726,677	316,368	3,474,682
318222	Centerton Police	262,610	0.28834%	1,457,036	266,964	2,932,069
319022	Central City Police	-	0.00000%	-	-	-
333632	Cherokee Village Fire	125,725	0.13804%	697,559	127,809	1,403,733
333622	Cherokee Village Police	61,777	0.06783%	342,757	62,801	689,747
334422	Cherry Valley Police	8,813	0.00968%	48,897	8,959	98,398
348422	Clarendon Police	31,349	0.03442%	173,933	31,869	350,015
357322	Clarksville Police	179,499	0.19709%	995,912	182,475	2,004,126
368932	Clinton Fire	6,902	0.00758%	38,294	7,016	77,062
368922	Clinton Police	60,760	0.06671%	337,114	61,767	678,392
375122	Coal Hill Police	5,113	0.00561%	28,368	5,198	57,087
377822	Concord Police	273	0.00030%	1,515	278	3,048
378633	Conway Fire	1,442,079	1.58338%	8,001,070	1,465,986	16,100,968
378622	Conway Police	1,589,919	1.74571%	8,821,329	1,616,277	17,751,618
387522	Corning Police	49,539	0.05439%	274,857	50,360	553,108
397222	Cotter Police	22,131	0.02430%	122,789	22,498	247,095
406533	Cotton Plant Fire	6,326	0.00695%	35,098	6,431	70,630
406522	Cotton Plant Police	12,923	0.01419%	71,701	13,137	144,287
427833	Crossett Fire	238,032	0.26136%	1,320,670	241,978	2,657,653
427822	Crossett Police	145,884	0.16018%	809,407	148,303	1,628,811
455322	Dardanelle Police	127,135	0.13959%	705,382	129,243	1,419,476
476633	De Queen Fire	32,432	0.03561%	179,942	32,970	362,107
476622	De Queen Police	171,051	0.18781%	949,040	173,887	1,909,803
466922	Decatur Police	74,970	0.08232%	415,955	76,213	837,048
481222	Dermott Police	41,267	0.04531%	228,961	41,951	460,751
485522	Des Arc Police	58,649	0.06440%	325,402	59,621	654,822
486322	Devalls Bluff Police	-	0.00000%	-	-	-
496022	DeWitt Police	74,635	0.08195%	414,097	75,872	833,308
498722	Diamond City Police	2,201	0.00242%	12,212	2,237	24,574
501022	Diaz Police	16,657	0.01829%	92,418	16,933	185,977
502922	Dierks Police	32,605	0.03580%	180,902	33,146	364,038
516922	Dover Police	53,110	0.05831%	294,670	53,990	592,979
535522	Earle Police	5,121	0.00562%	28,413	5,206	57,177
536322	East Camden Police	6,585	0.00723%	36,535	6,694	73,522
546033	El Dorado Fire	473,995	0.52044%	2,629,861	481,853	5,292,206
546023	El Dorado Police	378,233	0.41529%	2,098,546	384,504	4,223,012
556832	Elkins Fire	16,508	0.01813%	91,591	16,782	184,314
556822	Elkins Police	104,882	0.11516%	581,916	106,621	1,171,019
561422	Elm Springs Police	56,349	0.06187%	312,641	57,283	629,143
585133	Eureka Springs Fire	128,598	0.14120%	713,499	130,730	1,435,811
585122	Eureka Springs Police	143,118	0.15714%	794,060	145,491	1,597,928
587822	Evening Shade Police	6,151	0.00675%	34,128	6,253	68,677
595922	Fairfield Bay Police	61,327	0.06734%	340,260	62,344	684,723
604132	Farmington Fire	85,749	0.09415%	475,760	87,171	957,397
604122	Farmington Police	203,936	0.22392%	1,131,496	207,317	2,276,968
614937	Fayetteville Fire	2,331,729	2.56021%	12,937,105	2,370,385	26,034,007
614927	Fayetteville Police	2,204,277	2.42027%	12,229,965	2,240,820	24,610,992
630032	Flippin Fire	14,564	0.01599%	80,805	14,805	162,609
630022	Flippin Police	62,474	0.06860%	346,624	63,510	697,529
635122	Foreman Police	-	0.00000%	-	-	-
644033	Forrest City Fire	243,463	0.26732%	1,350,803	247,499	2,718,291



Paid Service

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of December 31, 2021

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
				7.00%	8.00%	6.00%
644022	Forrest City Police	\$ 267,556	0.29377%	\$ 1,484,478	\$ 271,992	\$ 2,987,292
654833	Fort Smith Fire	2,298,828	2.52408%	12,754,561	2,336,939	25,666,664
654823	Fort Smith Police	1,462,616	1.60593%	8,115,016	1,486,864	16,330,266
665322	Friendship Police	2,328	0.00256%	12,916	2,367	25,992
693932	Gassville Fire	10,153	0.01115%	56,332	10,321	113,359
693922	Gassville Police	37,176	0.04082%	206,263	37,792	415,074
704832	Gentry Fire	8,588	0.00943%	47,649	8,730	95,886
704822	Gentry Police	103,569	0.11372%	574,631	105,286	1,156,359
713722	Gillett Police	7,050	0.00774%	39,115	7,167	78,714
724222	Glenwood Police	33,377	0.03665%	185,185	33,930	372,658
726922	Goshen Police	49,751	0.05463%	276,033	50,576	555,475
733122	Gosnell Police	49,029	0.05383%	272,027	49,842	547,414
739033	Gravel Ridge Fire Protection Dist.	24,848	0.02728%	137,864	25,260	277,431
737432	Gravette Fire	63,635	0.06987%	353,065	64,690	710,492
737422	Gravette Police	127,475	0.13997%	707,268	129,588	1,423,272
743922	Green Forest Police	127,884	0.14041%	709,537	130,004	1,427,839
744732	Greenbrier Fire	-	0.00000%	-	-	-
746322	Greenland Police	45,745	0.05023%	253,806	46,503	510,748
747133	Greenwood Fire	16,449	0.01806%	91,264	16,722	183,655
747122	Greenwood Police	226,352	0.24853%	1,255,866	230,105	2,527,245
754422	Greers Ferry Police	35,774	0.03928%	198,484	36,367	399,421
776522	Hackett Police	6,781	0.00745%	37,623	6,893	75,711
804422	Hampton Police	26,909	0.02955%	149,299	27,355	300,442
813322	Hardy Police	28,526	0.03132%	158,270	28,999	318,496
823022	Harrisburg Police	46,419	0.05097%	257,546	47,189	518,273
834633	Harrison Fire	370,428	0.40673%	2,055,241	376,569	4,135,869
834622	Harrison Police	380,674	0.41798%	2,112,089	386,985	4,250,267
843522	Hartford Police	8,208	0.00901%	45,540	8,344	91,643
847832	Haskell Fire	4,279	0.00470%	23,741	4,350	47,775
847822	Haskell Police	62,940	0.06911%	349,209	63,983	702,732
862133	Heber Springs Fire	50,013	0.05491%	277,487	50,842	558,401
862122	Heber Springs Police	150,099	0.16481%	832,793	152,587	1,675,872
865622	Hector Police	6,082	0.00668%	33,745	6,183	67,906
864833	Helena-West Helena Fire	239,618	0.26310%	1,329,470	243,590	2,675,361
864823	Helena-West Helena Police	200,836	0.22052%	1,114,296	204,166	2,242,356
866422	Hermitage Police	10,428	0.01145%	57,858	10,601	116,430
885022	Highfill Police	40,637	0.04462%	225,466	41,311	453,717
890732	Highland Fire	5,767	0.00633%	31,997	5,863	64,389
890722	Highland Police	27,429	0.03012%	152,184	27,884	306,248
900833	Holiday Island Fire	29,912	0.03284%	165,960	30,408	333,971
892322	Holly Grove Police	7,907	0.00868%	43,870	8,038	88,283
902433	Hope Fire	150,647	0.16541%	835,833	153,144	1,681,990
911337	Hot Springs Fire	1,186,798	1.30309%	6,584,698	1,206,473	13,250,728
911327	Hot Springs Police	1,526,939	1.67656%	8,471,898	1,552,253	17,048,440
921032	Hot Springs Village Fire	266,762	0.29290%	1,480,073	271,184	2,978,427
921022	Hot Springs Village Police	197,954	0.21735%	1,098,306	201,236	2,210,178
932633	Hoxie Fire	3,390	0.00372%	18,809	3,446	37,850
932622	Hoxie Police	36,940	0.04056%	204,954	37,552	412,439
941522	Hughes Police	18,201	0.01998%	100,984	18,503	203,216
951222	Humphrey Police	7,332	0.00805%	40,680	7,454	81,863
971722	Huntington Police	3,709	0.00407%	20,579	3,770	41,411
962822	Huntsville Police	85,398	0.09377%	473,813	86,814	953,478
981422	Huttig Police	7,050	0.00774%	39,115	7,167	78,714
1021933	Jacksonville Fire	859,014	0.94319%	4,766,058	873,255	9,590,984



Paid Service

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of December 31, 2021

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under	Net Pension Liability at a	Net Pension Liability at a
				Current Discount Rate	Discount Rate 1% Higher	Discount Rate 1% Lower
				7.00%	8.00%	6.00%
1021922	Jacksonville Police	\$ 719,497	0.79000%	\$ 3,991,977	\$ 731,425	\$ 8,033,262
1031622	Jasper Police	14,020	0.01539%	77,787	14,252	156,535
1039132	Johnson Area Fire Departm	-	0.00000%	-	-	-
1038332	Johnson Fire	41,893	0.04600%	232,434	42,588	467,740
1038322	Johnson Police	108,984	0.11966%	604,675	110,791	1,216,818
1050233	Jonesboro Fire	1,644,230	1.80534%	9,122,662	1,671,489	18,358,006
1050223	Jonesboro Police	1,893,471	2.07901%	10,505,523	1,924,862	21,140,809
1058822	Judsonia Police	37,125	0.04076%	205,980	37,740	414,505
1061822	Junction City Police	6,650	0.00730%	36,896	6,760	74,248
1080422	Kensett Police	33,906	0.03723%	188,120	34,468	378,564
1083922	Kibler Police	14,719	0.01616%	81,665	14,963	164,339
1100222	Lake City Police	42,255	0.04640%	234,443	42,956	471,782
1103732	Lake Hamilton Fire	-	0.00000%	-	-	-
1104032	Lake Hamilton Fire Protection District	4,223	0.00464%	23,430	4,293	47,150
1120722	Lake Village Police	66,283	0.07278%	367,757	67,382	740,057
1111823	Lakeview Police	16,700	0.01834%	92,656	16,977	186,457
1086322	Lamar Police	23,558	0.02587%	130,707	23,949	263,028
1130422	Lavaca Police	27,495	0.03019%	152,550	27,951	306,985
1140122	Leachville Police	41,389	0.04544%	229,638	42,075	462,113
1150922	Lepanto Police	16,786	0.01843%	93,134	17,064	187,418
1152522	Lewisville Police	14,426	0.01584%	80,040	14,665	161,068
1161432	Lincoln Fire	11,020	0.01210%	61,142	11,203	123,039
1161422	Lincoln Police	80,346	0.08822%	445,783	81,678	897,072
1157622	Little Flock Police	75,858	0.08329%	420,882	77,116	846,963
1160633	Little Rock Fire	7,954,260	8.73367%	44,132,529	8,086,129	88,810,176
1160623	Little Rock Police	9,087,499	9.97795%	50,420,068	9,238,154	101,462,909
1180022	Lonoke Police	115,367	0.12667%	640,089	117,280	1,288,085
10010	LOPFI Staff	192,282	0.21112%	1,066,836	195,470	2,146,849
1190833	Lowell Fire	363,095	0.39867%	2,014,556	369,115	4,053,995
1190822	Lowell Police	218,783	0.24022%	1,213,871	222,410	2,442,736
1195922	Luxora Police	11,448	0.01257%	63,517	11,638	127,818
1218133	Magnolia Fire	121,447	0.13335%	673,823	123,460	1,355,969
1218122	Magnolia Police	224,351	0.24633%	1,244,764	228,070	2,504,903
1229733	Malvern Fire	198,961	0.21846%	1,103,893	202,259	2,221,421
1229722	Malvern Police	220,306	0.24189%	1,222,321	223,958	2,459,740
1248332	Manila Fire	138	0.00015%	766	140	1,541
1248322	Manila Police	46,685	0.05126%	259,022	47,459	521,243
1258022	Mansfield Police	26,631	0.02924%	147,756	27,073	297,338
1268832	Marianna Fire	17,236	0.01892%	95,630	17,522	192,442
1268822	Marianna Police	84,585	0.09287%	469,302	85,987	944,401
1278532	Marion Fire	46,935	0.05153%	260,409	47,713	524,034
1278526	Marion Police	278,335	0.30561%	1,544,283	282,949	3,107,640
1288222	Marked Tree Police	53,818	0.05909%	298,598	54,710	600,884
1297122	Marmaduke Police	36,803	0.04041%	204,194	37,413	410,909
1305622	Marshall Police	20,003	0.02196%	110,982	20,335	223,336
1308022	Marvell Police	24,401	0.02679%	135,384	24,806	272,440
1318833	Maumelle Fire	555,869	0.61034%	3,084,122	565,084	6,206,338
1318823	Maumelle Police	449,133	0.49314%	2,491,919	456,579	5,014,619
1324232	Mayflower Fire	8,556	0.00939%	47,471	8,698	95,529
1324222	Mayflower Police	71,565	0.07858%	397,063	72,751	799,031
1328522	McCrary Police	41,946	0.04606%	232,729	42,641	468,332
1338233	McGehee Fire	106,139	0.11654%	588,890	107,899	1,185,053
1338222	McGehee Police	88,543	0.09722%	491,262	90,011	988,592
1358722	McRae Police	7,533	0.00827%	41,795	7,658	84,107



Paid Service

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of December 31, 2021

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
				7.00%	8.00%	6.00%
1377333	Mena Fire	\$ 35,216	0.03867%	\$ 195,389	\$ 35,800	\$ 393,190
1388922	Mineral Springs Police	20,188	0.02217%	112,009	20,523	225,401
1398622	Monette Police	42,563	0.04673%	236,152	43,269	475,221
1408733	Monticello Fire	101,818	0.11179%	564,916	103,506	1,136,809
1418422	Montrose Police	300	0.00033%	1,664	305	3,350
1421432	Morning Star FPA	6,194	0.00680%	34,366	6,297	69,157
1427332	Morrilton	9,892	0.01086%	54,884	10,056	110,445
1438933	Mountain Home Fire	336,421	0.36939%	1,866,561	341,998	3,756,177
1438922	Mountain Home Police	349,440	0.38368%	1,938,794	355,233	3,901,536
1447822	Mountain Pine Police	19,415	0.02132%	107,720	19,737	216,771
1452422	Mountain View Police	82,545	0.09063%	457,983	83,913	921,624
1436222	Mountainburg Police	7,050	0.00774%	39,115	7,167	78,714
1457522	Mulberry Police	25,900	0.02844%	143,701	26,329	289,176
1467222	Murfreesboro Police	29,506	0.03240%	163,708	29,995	329,438
1487733	Nashville Fire	10,940	0.01201%	60,698	11,121	122,146
1506733	Newport Fire	199,417	0.21896%	1,106,423	202,723	2,226,512
1506722	Newport Police	174,417	0.19151%	967,716	177,309	1,947,385
1509133	Nob Hill Fire	14,458	0.01587%	80,217	14,698	161,425
1536933	North Little Rock Fire	2,530,463	2.77841%	14,039,739	2,572,414	28,252,894
1536923	North Little Rock Police	2,512,422	2.75861%	13,939,642	2,554,074	28,051,464
1524532	Northeast Lakeside Association Fire	9,032	0.00992%	50,112	9,182	100,843
1547433	Oak Grove Fire Protection Dist. #25	16,672	0.01831%	92,501	16,948	186,145
1555522	Ola Police	24,598	0.02701%	136,477	25,006	274,639
1566022	Oppelo Police	5,737	0.00630%	31,831	5,832	64,054
1576833	Osceola Fire	186,881	0.20519%	1,036,870	189,979	2,086,547
1576822	Osceola Police	290,120	0.31855%	1,609,669	294,930	3,239,221
1585732	Ozark Fire	16,329	0.01793%	90,598	16,600	182,315
1585722	Ozark Police	83,828	0.09204%	465,102	85,218	935,949
1599722	Pangburn Police	12,373	0.01359%	68,649	12,578	138,146
1616033	Paragould Fire	425,028	0.46668%	2,358,178	432,074	4,745,484
1616022	Paragould Police	519,715	0.57064%	2,883,529	528,331	5,802,674
1623322	Patterson Police	7,590	0.00833%	42,112	7,716	84,743
1627632	Pea Ridge	19,025	0.02089%	105,556	19,340	212,416
1627622	Pea Ridge Police	176,187	0.19345%	977,536	179,108	1,967,147
1628422	Perla Police	2,220	0.00244%	12,317	2,257	24,787
1631422	Perryville Police	50,446	0.05539%	279,889	51,282	563,235
1646233	Pine Bluff Fire	1,202,571	1.32041%	6,672,211	1,222,508	13,426,836
1646223	Pine Bluff Police	1,105,339	1.21365%	6,132,740	1,123,664	12,341,230
1657822	Plainview Police	2,748	0.00302%	15,247	2,794	30,682
1643822	Pleasant Plains Police	-	0.00000%	-	-	-
1665933	Pocahontas Fire	64,596	0.07093%	358,397	65,667	721,221
1665922	Pocahontas Police	166,617	0.18294%	924,439	169,379	1,860,297
1671322	Portland Police	8,619	0.00946%	47,821	8,762	96,232
1668322	Pottsville Police	57,942	0.06362%	321,479	58,903	646,929
1675632	Prairie Grove Fire	47,281	0.05191%	262,329	48,065	527,897
1675622	Prairie Grove Police	179,999	0.19764%	998,686	182,983	2,009,708
1685333	Pulaski Co Fire	389,734	0.42792%	2,162,357	396,195	4,351,422
1695022	Ravenden Police	8,205	0.00901%	45,524	8,341	91,610
1704322	Rector Police	35,165	0.03861%	195,106	35,748	392,621
1713222	Redfield Police	63,261	0.06946%	350,990	64,310	706,316
1714022	Rison Police	37,008	0.04063%	205,331	37,622	413,198
1720522	Rockport Police	40,659	0.04464%	225,588	41,333	453,962
1724833	Rogers Fire	1,959,731	2.15176%	10,873,153	1,992,220	21,880,609
1724822	Rogers Police	1,580,681	1.73557%	8,770,074	1,606,886	17,648,475



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Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of December 31, 2021

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under	Net Pension Liability at a	Net Pension Liability at a
				Current Discount Rate	Discount Rate 1% Higher	Discount Rate 1% Lower
				7.00%	8.00%	6.00%
1733733	Russellville Fire	\$ 715,990	0.78615%	\$ 3,972,519	\$ 727,860	\$ 7,994,106
1733722	Russellville Police	632,227	0.69418%	3,507,778	642,708	7,058,883
1753122	Salem Police	41,775	0.04587%	231,780	42,468	466,422
1763933	Searcy Fire	543,808	0.59709%	3,017,204	552,823	6,071,675
1763922	Searcy Police	542,181	0.59531%	3,008,177	551,170	6,053,510
1765522	Shannon Hills Police	39,629	0.04351%	219,873	40,286	442,462
1774432	Sheridan Fire	-	0.00000%	-	-	-
1778722	Sherwood Police	961,375	1.05558%	5,333,986	977,313	10,733,856
1783333	Siloam Springs Fire	627,236	0.68870%	3,480,086	637,635	7,003,158
1783322	Siloam Springs Police	501,300	0.55042%	2,781,357	509,611	5,597,069
1793022	Smackover Police	84,662	0.09296%	469,729	86,066	945,260
1798126	Sparkman Police	8,625	0.00947%	47,854	8,768	96,299
1803133	Springdale Fire	2,176,531	2.38980%	12,076,022	2,212,615	24,301,205
1803122	Springdale Police	2,163,911	2.37595%	12,006,003	2,199,785	24,160,301
1813922	Stamps Police	20,457	0.02246%	113,501	20,796	228,405
1824422	Star City Police	46,863	0.05145%	260,009	47,640	523,230
1828722	Stephens Police	4,301	0.00472%	23,863	4,372	48,021
1843022	Strong Police	4,202	0.00461%	23,314	4,272	46,916
1854633	Stuttgart Fire	178,365	0.19584%	989,620	181,322	1,991,465
1854622	Stuttgart Police	242,043	0.26576%	1,342,924	246,056	2,702,436
1873222	Sulphur Police	25,444	0.02794%	141,171	25,866	284,085
1879122	Swifton Police	8,774	0.00963%	48,681	8,919	97,963
1892933	Texarkana Fire	837,478	0.91954%	4,646,570	851,362	9,350,533
1892923	Texarkana Police	998,535	1.09638%	5,540,160	1,015,089	11,148,752
1908932	Tontitown Fire	20,451	0.02245%	113,468	20,790	228,338
1908922	Tontitown Police	129,662	0.14237%	719,402	131,812	1,447,690
885032	Town of Highfill Fire	5,772	0.00634%	32,025	5,868	64,445
1922433	Trumann Fire	62,861	0.06902%	348,771	63,903	701,850
1922422	Trumann Police	167,601	0.18402%	929,899	170,380	1,871,283
1931322	Tuckerman Police	37,905	0.04162%	210,308	38,533	423,213
1937222	Tyroneza Police	9,091	0.00998%	50,439	9,242	101,502
1941033	Van Buren Fire	578,716	0.63542%	3,210,883	588,310	6,461,427
1941022	Van Buren Police	496,061	0.54467%	2,752,290	504,285	5,538,575
1952632	Vilonia Fire	21,531	0.02364%	119,460	21,888	240,396
1952622	Vilonia Police	106,696	0.11715%	591,980	108,465	1,191,272
1991722	Waldo Police	5,125	0.00563%	28,435	5,210	57,221
2002822	Waldron Police	93,634	0.10281%	519,508	95,186	1,045,434
2011733	Walnut Ridge Fire	70,823	0.07776%	392,946	71,997	790,746
2011722	Walnut Ridge Police	67,482	0.07409%	374,410	68,601	753,444
2016832	Ward Fire	12,092	0.01328%	67,090	12,292	135,008
2016822	Ward Police	102,041	0.11204%	566,153	103,733	1,139,299
2021433	Warren Fire	30,975	0.03401%	171,858	31,489	345,839
2041922	Weiner Police	13,494	0.01482%	74,869	13,718	150,662
2050832	West Fork Fire	21,925	0.02407%	121,646	22,288	244,795
2050822	West Fork Police	56,835	0.06240%	315,337	57,777	634,569
2060533	West Memphis Fire	767,341	0.84253%	4,257,429	780,062	8,567,446
2060522	West Memphis Police	919,768	1.00989%	5,103,138	935,016	10,269,309
2070222	Wheatley Police	6,435	0.00707%	35,703	6,542	71,847
2081822	White Hall Police	182,897	0.20082%	1,014,765	185,929	2,042,065
2100822	Wilmot Police	10,539	0.01157%	58,473	10,714	117,669
2109122	Wilson Police	12,473	0.01370%	69,204	12,680	139,262
2119933	Wynne Fire	92,489	0.10155%	513,156	94,022	1,032,650
2119922	Wynne Police	194,911	0.21401%	1,081,422	198,142	2,176,202
		\$ 91,075,776	100.00000%	\$ 505,314,681	\$ 92,585,671	\$ 1,016,870,919



Volunteer Service

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of December 31, 2021

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under	Net Pension Liability at a	Net Pension Liability at a
				Current Discount Rate	Discount Rate 1% Higher	Discount Rate 1% Lower
				7.00%	8.00%	6.00%
2170034	101-Gamaliel FPD #5	\$ 12,720	0.23738%	\$ 62,573	\$ 14,232	\$ 123,071
2163634	70 West Fire Protection District Fire	637	0.01189%	3,134	713	6,163
15034	Alexander Volunteer Fire	2,124	0.03964%	10,449	2,376	20,551
15024	Alexander Volunteer Police	7,469	0.13938%	36,742	8,357	72,266
10634	Allison Sylamore Volunteer Fire	2,826	0.05274%	13,902	3,162	27,343
11634	Alma Volunteer Fire	17,806	0.33229%	87,592	19,923	172,280
19534	Alpena Volunteer Fire	8,496	0.15855%	41,794	9,506	82,202
24834	Alzheimer Volunteer Fire	885	0.01652%	4,354	990	8,563
24824	Alzheimer Volunteer Police	-	0.00000%	-	-	-
20534	Altus Volunteer Fire	11,818	0.22054%	58,136	13,223	114,344
20524	Altus Volunteer Police	-	0.00000%	-	-	-
30234	Amity Volunteer Fire	11,322	0.21129%	55,696	12,668	109,545
30224	Amity Volunteer Police	708	0.01321%	3,483	792	6,850
31034	Antioch Volunteer Fire	9,180	0.17132%	45,159	10,271	88,820
34534	Appleton Rural Volunteer Fire	10,585	0.19753%	52,070	11,843	102,414
36134	Arch Street FPD #16	10,437	0.19477%	51,342	11,678	100,982
41834	Arkadelphia Volunteer Fire	7,835	0.14622%	38,542	8,766	75,807
50734	Arkansas City Volunteer Fire	10,537	0.19664%	51,834	11,790	101,950
64734	Ash Flat Volunteer Fire	9,293	0.17342%	45,715	10,398	89,914
64724	Ash Flat Volunteer Police	2,862	0.05341%	14,079	3,202	27,691
60434	Ashdown Volunteer Fire	14,915	0.27834%	73,371	16,688	144,309
60424	Ashdown Volunteer Police	3,605	0.06728%	17,734	4,034	34,880
70134	Atkins Volunteer Fire	16,980	0.31688%	83,529	18,998	164,289
70124	Atkins Volunteer Police	2,195	0.04096%	10,798	2,456	21,238
80924	Augusta Police	6	0.00011%	30	7	58
80934	Augusta Volunteer Fire	9,835	0.18354%	48,381	11,004	95,158
82534	Austin Volunteer Fire	12,095	0.22571%	59,499	13,533	117,024
83334	Avoca Volunteer Fire	17,399	0.32470%	85,590	19,467	168,343
90634	Bald Knob Volunteer Fire	13,499	0.25192%	66,405	15,104	130,608
90624	Bald Knob Volunteer Police	-	0.00000%	-	-	-
100734	Barling Volunteer Fire	13,423	0.25050%	66,031	15,019	129,873
100724	Barling Volunteer Police	4,413	0.08235%	21,709	4,938	42,698
107434	Barton-Lexa Fire Department, Inc.	31,848	0.59434%	156,669	35,634	308,143
110434	Batesville Volunteer Fire	9,847	0.18376%	48,440	11,018	95,274
110424	Batesville Volunteer Police	11,399	0.21273%	56,075	12,754	110,290
112034	Bauxite Volunteer Fire	7,021	0.13102%	34,538	7,856	67,931
112024	Bauxite Volunteer Police	2,124	0.03964%	10,449	2,376	20,551
122834	Bay Village Volunteer Fire	1,416	0.02643%	6,966	1,584	13,700
120134	Bay Volunteer Fire	15,423	0.28782%	75,870	17,256	149,224
120124	Bay Volunteer Police	2,124	0.03964%	10,449	2,376	20,551
405734	BDR FD#1	35,465	0.66184%	174,462	39,681	343,139
130934	Bearden Volunteer Fire	6,372	0.11891%	31,346	7,129	61,652
128734	Beaver Lake Volunteer Fire	17,971	0.33537%	88,404	20,107	173,877
126034	Beaverfork Volunteer Fire	9,918	0.18509%	48,789	11,097	95,961
134134	Bee Branch Volunteer Fire	7,080	0.13213%	34,828	7,922	68,502
131734	Beebe Volunteer Fire	15,576	0.29068%	76,623	17,428	150,704
140624	Bella Vista Police	177	0.00330%	871	198	1,713
140634	Bella Vista Volunteer Fire	-	0.00000%	-	-	-
139234	Belleville Volunteer Fire	7,788	0.14534%	38,311	8,714	75,352
150324	Benton Volunteer Police	1,280	0.02389%	6,297	1,432	12,385
160034	Bentonville Volunteer Fire	1,581	0.02950%	7,777	1,769	15,297
160024	Bentonville Volunteer Police	1,416	0.02643%	6,966	1,584	13,700
162734	Bergman Volunteer Fire Association	5,092	0.09503%	25,049	5,697	49,267
170834	Berryville Volunteer Fire	12,644	0.23596%	62,199	14,147	122,336



Volunteer Service

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Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under	Net Pension Liability at a	Net Pension Liability at a
				Current Discount Rate	Discount Rate 1% Higher	Discount Rate 1% Lower
				7.00%	8.00%	6.00%
170824	Berryville Volunteer Police	\$ 1,428	0.02665%	\$ 7,025	\$ 1,598	\$ 13,816
168634	Bethel Heights Volunteer Fire	-	0.00000%	-	-	-
168624	Bethel Heights Volunteer Police	-	0.00000%	-	-	-
169434	Bethesda Area Volunteer Fire	10,620	0.19819%	52,243	11,882	102,753
172434	Big Creek Volunteer Fire	9,251	0.17264%	45,508	10,351	89,507
164334	Bigelow Volunteer Fire	4,236	0.07905%	20,838	4,740	40,985
171634	Bigger-Reyno Volunteer Fire	9,912	0.18498%	48,760	11,090	95,903
173234	Biscoe Volunteer Fire	7,056	0.13168%	34,710	7,895	68,270
174034	Bismarck Fire Pro Association	8,236	0.15370%	40,515	9,215	79,687
175924	Black Rock Volunteer Police	-	0.00000%	-	-	-
185634	Bonanza Volunteer Fire	15,541	0.29002%	76,450	17,388	150,366
189934	Bono FID Volunteer Fire	16,154	0.30146%	79,466	18,074	156,297
188024	Bono Volunteer Police	1,416	0.02643%	6,966	1,584	13,700
190234	Booneville Volunteer Fire	9,912	0.18498%	48,760	11,090	95,903
194534	Boston Mountain Volunteer Fire	11,830	0.22077%	58,195	13,236	114,460
199634	Bradford Volunteer Fire	9,983	0.18630%	49,109	11,170	96,590
199624	Bradford Volunteer Police	2,083	0.03887%	10,247	2,331	20,154
201134	Bradley County Rural Volunteer Fire	5,629	0.10505%	27,691	6,298	54,463
200334	Bradley Volunteer Fire	6,301	0.11759%	30,996	7,050	60,965
200324	Bradley Volunteer Police	1,274	0.02378%	6,267	1,425	12,326
209734	Brinkley Volunteer Fire	10,532	0.19655%	51,810	11,784	101,901
209724	Brinkley Volunteer Police	1,416	0.02643%	6,966	1,584	13,700
206234	Brookland Fire Protection District	19,482	0.36357%	95,837	21,798	188,496
212724	Brookland Volunteer Police	2,832	0.05285%	13,931	3,169	27,401
217834	Bruno Fire Protection District	7,033	0.13125%	34,597	7,869	68,047
219424	Bryant Volunteer Police	8,520	0.15900%	41,912	9,533	82,435
222434	Buena Vista Volunteer Fire	2,826	0.05274%	13,902	3,162	27,343
224034	Buford Volunteer Fire	10,455	0.19511%	51,431	11,698	101,156
228334	Bull Shoals Volunteer Fire	10,992	0.20513%	54,073	12,299	106,352
228324	Bull Shoals Volunteer Police	708	0.01321%	3,483	792	6,850
235634	Burnt Ridge Volunteer Fire	7,705	0.14379%	37,903	8,621	74,549
238034	Butterfield Volunteer Fire	19,629	0.36631%	96,560	21,962	189,919
258534	Cabot Volunteer Fire	3,345	0.06242%	16,455	3,743	32,364
268234	Caddo Valley Volunteer Fire	10,750	0.20061%	52,882	12,028	104,011
268224	Caddo Valley Volunteer Police	6,343	0.11837%	31,203	7,097	61,371
270434	Cairo Volunteer Fire	5,652	0.10548%	27,804	6,324	54,685
269034	Caldwell Volunteer Fire	8,897	0.16603%	43,767	9,955	86,082
273934	Calico Rock Volunteer Fire	2,873	0.05362%	14,133	3,215	27,797
276334	Calion Volunteer Fire	13,977	0.26084%	68,757	15,639	135,233
279834	Calvert Township Volunteer Fire	6,337	0.11826%	31,173	7,090	61,313
277134	Camden Volunteer Fire	2,726	0.05087%	13,410	3,050	26,375
285224	Cammack Village Volunteer Police	1,416	0.02643%	6,966	1,584	13,700
284434	Camp Volunteer Fire	7,104	0.13257%	34,946	7,948	68,734
286034	Cane Creek Volunteer Fire	7,233	0.13498%	35,581	8,093	69,982
287934	Capps-Batavia Volunteer Fire	14,892	0.27791%	73,258	16,662	144,086
288734	Caraway Volunteer Fire	14,349	0.26778%	70,587	16,055	138,833
298434	Carlisle Volunteer Fire	13,434	0.25070%	66,085	15,031	129,980
305034	Carthage Volunteer Fire	2,195	0.04096%	10,798	2,456	21,238
308534	Cash Volunteer Fire	7,788	0.14534%	38,311	8,714	75,352
309334	Cave City Volunteer Fire	16,278	0.30378%	80,076	18,213	157,496
309324	Cave City Volunteer Police	5,664	0.10570%	27,863	6,337	54,802
310734	Cave Springs Volunteer Fire	13,830	0.25809%	68,033	15,474	133,811
310724	Cave Springs Volunteer Police	2,738	0.05110%	13,469	3,063	26,491
316634	Center Grove Volunteer Fire	7,163	0.13367%	35,237	8,014	69,305



Volunteer Service

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of December 31, 2021

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under	Net Pension Liability at a	Net Pension Liability at a
				Current Discount Rate	Discount Rate 1% Higher	Discount Rate 1% Lower
				7.00%	8.00%	6.00%
315834	Center Volunteer Fire	\$ 4,921	0.09183%	\$ 24,208	\$ 5,506	\$ 47,613
318234	Centerton Volunteer Fire	5,015	0.09359%	24,670	5,611	48,522
318224	Centerton Volunteer Police	4,248	0.07928%	20,897	4,753	41,101
319034	Central City Volunteer Fire	1,416	0.02643%	6,966	1,584	13,700
319024	Central City Volunteer Police	708	0.01321%	3,483	792	6,850
323934	Chambersville Volunteer Fire	4,142	0.07730%	20,376	4,634	40,076
327134	Charleston Volunteer Fire	12,142	0.22659%	59,730	13,585	117,479
330134	Charlotte Volunteer Fire	6,407	0.11957%	31,518	7,169	61,990
333634	Cherokee Village Volunteer Fire	2,124	0.03964%	10,449	2,376	20,551
333624	Cherokee Village Volunteer Police	4,991	0.09314%	24,552	5,584	48,290
332834	Cherry Hill Volunteer Fire	6,531	0.12188%	32,128	7,307	63,190
334434	Cherry Valley Volunteer Fire	4,242	0.07916%	20,868	4,746	41,043
334424	Cherry Valley Volunteer Police	708	0.01321%	3,483	792	6,850
338734	Chidester Volunteer Fire	9,204	0.17176%	45,277	10,298	89,053
339534	Chimes Volunteer Fire	9,139	0.17055%	44,957	10,225	88,424
341734	Choctaw Volunteer Fire	10,697	0.19963%	52,621	11,969	103,498
344134	Cincinnati Volunteer Fire	9,216	0.17199%	45,336	10,312	89,169
348424	Clarendon Police	59	0.00110%	290	66	571
348434	Clarendon Volunteer Fire	9,275	0.17309%	45,626	10,378	89,739
357334	Clarksville Volunteer Fire	14,302	0.26690%	70,355	16,002	138,378
357324	Clarksville Volunteer Police	35	0.00065%	172	39	339
368934	Clinton Volunteer Fire	16,196	0.30225%	79,672	18,121	156,703
375134	Coal Hill Volunteer Fire	7,080	0.13213%	34,828	7,922	68,502
375124	Coal Hill Volunteer Police	708	0.01321%	3,483	792	6,850
371934	Collegeville Volunteer Fire	16,927	0.31589%	83,268	18,939	163,776
374334	Colt Volunteer Fire	10,054	0.18763%	49,458	11,249	97,277
380834	Compton Volunteer Fire Assoc	4,219	0.07873%	20,754	4,721	40,821
383234	Conway County Volunteer Fire	101,144	1.88753%	497,548	113,190	978,587
379434	Cooterneck Volunteer Fire	5,664	0.10570%	27,863	6,337	54,802
386734	Cord Volunteer Fire	6,372	0.11891%	31,346	7,129	61,652
387534	Corning Volunteer Fire	9,865	0.18410%	48,529	11,038	95,448
397234	Cotter Volunteer Fire	7,818	0.14590%	38,459	8,747	75,642
397224	Cotter Volunteer Police	-	0.00000%	-	-	-
398034	Cotter/Gassville Rural Volunteer Fire	7,770	0.14500%	38,223	8,694	75,178
406534	Cotton Plant Volunteer Fire	2,124	0.03964%	10,449	2,376	20,551
406524	Cotton Plant Volunteer Police	-	0.00000%	-	-	-
407334	Cottonwood Rural Fire Assoc	7,788	0.14534%	38,311	8,714	75,352
408134	County Line Volunteer Fire Ass	7,080	0.13213%	34,828	7,922	68,502
411134	Cove Rural Volunteer Fire	7,021	0.13102%	34,538	7,856	67,931
417034	Crawfordsville Volunteer Fire	7,770	0.14500%	38,223	8,694	75,178
427834	Crossett Volunteer Fire	708	0.01321%	3,483	792	6,850
427824	Crossett Volunteer Police	708	0.01321%	3,483	792	6,850
425134	Crow Mountain Fire Protection District	19,039	0.35530%	93,658	21,302	184,210
428634	Crystal Fire Protection District	10,709	0.19985%	52,680	11,982	103,614
430834	Curtis Rural Volunteer Fire	1,451	0.02708%	7,138	1,623	14,039
433234	Dalton Volunteer Fire	9,912	0.18498%	48,760	11,090	95,903
434034	Damascus Volunteer Fire	6,289	0.11736%	30,937	7,037	60,849
446434	Danville Volunteer Fire	13,535	0.25259%	66,582	15,144	130,957
455334	Dardanelle Volunteer Fire	12,715	0.23728%	62,549	14,226	123,023
455324	Dardanelle Volunteer Police	738	0.01377%	3,630	826	7,140
476634	De Queen Volunteer Fire	14,131	0.26371%	69,514	15,811	136,723
463434	Deann Volunteer Fire	4,932	0.09204%	24,262	5,518	47,719
466934	Decatur Volunteer Fire	8,508	0.15877%	41,853	9,519	82,318
466924	Decatur Volunteer Police	5,003	0.09336%	24,611	5,598	48,406



Volunteer Service

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of December 31, 2021

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under	Net Pension Liability at a	Net Pension Liability at a
				Current Discount Rate	Discount Rate 1% Higher	Discount Rate 1% Lower
				7.00%	8.00%	6.00%
468534	Deer Volunteer Fire	\$ 7,770	0.14500%	\$ 38,223	\$ 8,694	\$ 75,178
471534	Delaware Volunteer Fire	12,071	0.22527%	59,380	13,506	116,792
481234	Dermott Volunteer Fire	12,715	0.23728%	62,549	14,226	123,023
485534	Des Arc Volunteer Fire	12,060	0.22506%	59,326	13,494	116,685
485524	Des Arc Volunteer Police	4,248	0.07928%	20,897	4,753	41,101
487134	Desha Volunteer Fire	12,095	0.22571%	59,499	13,533	117,024
486334	Devalls Bluff Volunteer Fire	4,325	0.08071%	21,276	4,839	41,846
486324	Devalls Bluff Volunteer Police	-	0.00000%	-	-	-
496034	DeWitt Volunteer Fire	13,493	0.25180%	66,376	15,097	130,550
501034	Diaz Volunteer Fire	9,198	0.17165%	45,247	10,291	88,994
501024	Diaz Volunteer Police	1,416	0.02643%	6,966	1,584	13,700
502924	Dierks Volunteer Police	2,124	0.03964%	10,449	2,376	20,551
503734	District 7 Crawford Co. Volunt	7,717	0.14401%	37,962	8,634	74,665
504534	Dodd Mountain Volunteer Fire	4,956	0.09249%	24,380	5,545	47,951
516934	Dover Volunteer Fire	9,918	0.18509%	48,789	11,097	95,961
516924	Dover Volunteer Police	702	0.01310%	3,453	785	6,792
505334	Dumas Volunteer Fire	14,060	0.26238%	69,165	15,731	136,036
526634	Dyess Volunteer Fire	7,635	0.14248%	37,559	8,543	73,872
535534	Earle Volunteer Fire	10,172	0.18983%	50,039	11,381	98,418
536334	East Camden Volunteer Fire	7,104	0.13257%	34,946	7,948	68,734
537134	East End Fire Protection District	30,792	0.57463%	151,474	34,452	297,925
539834	East Pulaski County Volunteer Fire	5,682	0.10604%	27,951	6,357	54,976
546024	El Dorado Volunteer Police	-	0.00000%	-	-	-
540134	Elaine Volunteer Fire	11,346	0.21174%	55,814	12,695	109,777
556834	Elkins Volunteer Fire	18,261	0.34078%	89,831	20,432	176,683
556824	Elkins Volunteer Police	2,124	0.03964%	10,449	2,376	20,551
561424	Elm Springs Volunteer Police	7,151	0.13345%	35,178	8,001	69,189
563034	Emmet Volunteer Fire	5,605	0.10460%	27,573	6,271	54,231
564934	EMP Rural Fire Association	12,779	0.23848%	62,863	14,298	123,642
565734	England Volunteer Fire	14,142	0.26391%	69,568	15,823	136,830
573834	Etowah Volunteer Fire	9,133	0.17044%	44,928	10,219	88,366
576234	Eudora Volunteer Fire	8,726	0.16284%	42,926	9,763	84,428
585134	Eureka Springs Volunteer Fire	12,036	0.22461%	59,208	13,467	116,453
585124	Eureka Springs Volunteer Police	5,670	0.10581%	27,892	6,344	54,860
581934	Evansville Volunteer Fire	6,372	0.11891%	31,346	7,129	61,652
587824	Evening Shade Police	212	0.00396%	1,043	237	2,051
587834	Evening Shade Volunteer Fire	7,287	0.13599%	35,847	8,153	70,505
592434	Faircrest Volunteer Fire	14,868	0.27746%	73,140	16,635	143,854
595934	Fairfield Bay Volunteer Fire	21,305	0.39759%	104,805	23,838	206,135
598334	Fairview Fire Protection District Voluntee	7,812	0.14579%	38,429	8,741	75,584
599134	Fairview Rural Fire District	5,664	0.10570%	27,863	6,337	54,802
604134	Farmington Volunteer Fire	14,426	0.26921%	70,965	16,141	139,578
604124	Farmington Volunteer Police	4,862	0.09073%	23,917	5,440	47,042
620334	Fifty Six Volunteer Fire	4,248	0.07928%	20,897	4,753	41,101
626234	Fire District #6 Crawford Co	2,832	0.05285%	13,931	3,169	27,401
625434	Fisher Volunteer Fire	9,204	0.17176%	45,277	10,298	89,053
630034	Flippin Volunteer Fire	9,293	0.17342%	45,715	10,398	89,914
630024	Flippin Volunteer Police	2,053	0.03831%	10,099	2,297	19,864
632734	Floral Volunteer Fire	4,390	0.08193%	21,596	4,912	42,475
634334	Fordyce Volunteer Fire	7,163	0.13367%	35,237	8,014	69,305
635134	Foreman Volunteer Fire	9,245	0.17253%	45,479	10,344	89,449
644034	Forrest City Volunteer Fire	5,027	0.09381%	24,729	5,625	48,638
644024	Forrest City Volunteer Police	3,540	0.06606%	17,414	3,961	34,251
654824	Fort Smith Volunteer Police	2,407	0.04492%	11,841	2,693	23,289



Volunteer Service

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of December 31, 2021

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
				7.00%	8.00%	6.00%
658034	Fountain Lake Volunteer Fire	\$ 15,399	0.28737%	\$ 75,752	\$ 17,230	\$ 148,992
662934	Fox Volunteer Fire	11,263	0.21019%	55,406	12,602	108,974
664534	Frenchport Volunteer Fire	15,641	0.29189%	76,942	17,500	151,333
680734	Gallatin Volunteer Fire	10,779	0.20116%	53,025	12,060	104,291
683134	Garland Volunteer Fire	4,248	0.07928%	20,897	4,753	41,101
689034	Garnett Volunteer Fire	11,334	0.21151%	55,755	12,681	109,661
693934	Gassville Volunteer Fire	10,567	0.19720%	51,982	11,823	102,240
693924	Gassville Volunteer Police	3,552	0.06629%	17,473	3,974	34,367
704834	Gentry Volunteer Fire	16,148	0.30135%	79,436	18,068	156,239
704824	Gentry Volunteer Police	4,213	0.07862%	20,725	4,714	40,763
713734	Gillett Volunteer Fire	6,325	0.11804%	31,114	7,077	61,197
718834	Gillham Volunteer Fire	7,711	0.14390%	37,932	8,628	74,607
724234	Glenwood Volunteer Fire	10,886	0.20315%	53,551	12,180	105,327
724224	Glenwood Volunteer Police	4,307	0.08038%	21,187	4,819	41,672
727734	Goshen Fire Dist Assoc	9,924	0.18520%	48,819	11,104	96,019
726924	Goshen Volunteer Police	-	0.00000%	-	-	-
733134	Gosnell Volunteer Fire	12,201	0.22769%	60,020	13,651	118,050
736634	Gould Volunteer Fire	9,133	0.17044%	44,928	10,219	88,366
735834	Grady Volunteer Fire	9,912	0.18498%	48,760	11,090	95,903
739034	Gravel Ridge Fire Protection Dist.	12,644	0.23596%	62,199	14,147	122,336
737434	Gravette Volunteer Fire	14,496	0.27052%	71,310	16,219	140,255
737424	Gravette Volunteer Police	879	0.01640%	4,324	983	8,505
741234	Grayson Fire Assoc	2,832	0.05285%	13,931	3,169	27,401
743934	Green Forest Volunteer Fire	15,552	0.29023%	76,504	17,401	150,472
743924	Green Forest Volunteer Police	708	0.01321%	3,483	792	6,850
744734	Greenbrier Volunteer Fire	17,269	0.32227%	84,951	19,322	167,085
746324	Greenland Volunteer Police	708	0.01321%	3,483	792	6,850
749834	Greenwood Rural Volunteer Fire	9,204	0.17176%	45,277	10,298	89,053
747134	Greenwood Volunteer Fire	-	0.00000%	-	-	-
747139	Greenwood Volunteer Fire	28,165	0.52561%	138,551	31,513	272,508
747124	Greenwood Volunteer Police	-	0.00000%	-	-	-
754434	Greers Ferry Volunteer Fire	16,302	0.30422%	80,194	18,240	157,729
763334	Grover Township Volunteer Fire	13,275	0.24774%	65,303	14,853	128,441
773034	Grubbs Volunteer Fire	14,036	0.26194%	69,047	15,705	135,804
770634	Gum Springs Volunteer Fire	9,175	0.17122%	45,134	10,266	88,772
774934	Gurdon Volunteer Fire	9,204	0.17176%	45,277	10,298	89,053
775734	Guy Community Volunteer Fire	9,169	0.17111%	45,105	10,259	88,714
776534	Hackett Volunteer Fire	13,387	0.24983%	65,854	14,978	129,525
776524	Hackett Volunteer Police	779	0.01454%	3,832	872	7,537
784634	Hagarville RFD #3	9,204	0.17176%	45,277	10,298	89,053
788934	Halley Volunteer Fire	4,956	0.09249%	24,380	5,545	47,951
793534	Hamburg Volunteer Fire	17,617	0.32876%	86,663	19,711	170,452
804434	Hampton Volunteer Fire	9,245	0.17253%	45,479	10,344	89,449
804424	Hampton Volunteer Police	-	0.00000%	-	-	-
807934	Hand Cove Fire Prot District	15,511	0.28946%	76,303	17,355	150,075
812534	Hardin Volunteer Fire	5,699	0.10635%	28,035	6,376	55,140
813334	Hardy Volunteer Fire	15,889	0.29652%	78,162	17,778	153,733
813324	Hardy Volunteer Police	702	0.01310%	3,453	785	6,792
814134	Harmon Volunteer Fire	9,204	0.17176%	45,277	10,298	89,053
816834	Harrrell Volunteer Fire	12,779	0.23848%	62,863	14,298	123,642
823034	Harrisburg Volunteer Fire	12,296	0.22947%	60,487	13,758	118,969
823024	Harrisburg Volunteer Police	-	0.00000%	-	-	-
834634	Harrison Volunteer Fire	2,720	0.05076%	13,380	3,043	26,317
834624	Harrison Volunteer Police	4,927	0.09195%	24,237	5,513	47,671



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Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under	Net Pension Liability at a	Net Pension Liability at a
				Current Discount Rate	Discount Rate 1% Higher	Discount Rate 1% Lower
				7.00%	8.00%	6.00%
843534	Hartford Volunteer Fire	\$ 7,186	0.13410%	\$ 35,350	\$ 8,040	\$ 69,528
843524	Hartford Volunteer Police	-	0.00000%	-	-	-
847834	Haskell Volunteer Fire	11,299	0.21086%	55,583	12,642	109,323
847824	Haskell Volunteer Police	2,136	0.03986%	10,508	2,390	20,667
849434	Hatfield Volunteer Fire	10,620	0.19819%	52,243	11,882	102,753
853234	Hazen Volunteer Fire	12,691	0.23684%	62,430	14,200	122,791
862134	Heber Springs Volunteer Fire	14,980	0.27955%	73,691	16,761	144,938
862124	Heber Springs Volunteer Police	-	0.00000%	-	-	-
865624	Hector Volunteer Police	732	0.01366%	3,601	819	7,082
864834	Helena-West Helena Volunteer Fire	7,228	0.13489%	35,556	8,087	69,934
864824	Helena-West Helena Volunteer Police	2,673	0.04988%	13,149	2,991	25,862
875334	Hensley Volunteer Fire	5,741	0.10714%	28,242	6,423	55,547
866434	Hermitage Volunteer Fire	5,623	0.10494%	27,661	6,291	54,405
866424	Hermitage Volunteer Police	2,124	0.03964%	10,449	2,376	20,551
882634	Hickory Creek Volunteer Fire	3,611	0.06739%	17,763	4,040	34,938
883434	Hickory Ridge Volunteer Fire	11,363	0.21205%	55,898	12,714	109,942
884234	Higginson Volunteer Fire	-	0.00000%	-	-	-
884239	Higginson Volunteer Fire	10,817	0.20186%	53,212	12,103	104,659
884224	Higginson Volunteer Police	-	0.00000%	-	-	-
884229	Higginson Volunteer Police	2,844	0.05307%	13,990	3,182	27,517
885034	Highfill Volunteer Fire	18,963	0.35388%	93,284	21,217	183,475
885024	Highfill Volunteer Police	4,897	0.09139%	24,090	5,479	47,381
890734	Highland Volunteer Fire	7,735	0.14435%	38,051	8,654	74,839
890724	Highland Volunteer Police	4,248	0.07928%	20,897	4,753	41,101
887734	Highway 15 South Volunteer Fir	10,815	0.20183%	53,202	12,101	104,640
889334	Highway 286 East Volunteer Fire	12,083	0.22549%	59,440	13,519	116,908
991134	Highway 70 West FPA	13,434	0.25070%	66,085	15,031	129,980
954734	Highway 94 East Volunteer Fire	5,599	0.10449%	27,543	6,265	54,173
886934	Hilltop Fire District# 51	10,744	0.20050%	52,853	12,021	103,953
888534	Hilltop Volunteer Fire	10,596	0.19774%	52,125	11,856	102,521
900834	Holiday Island Volunteer Fire	8,933	0.16671%	43,944	9,995	86,430
891534	Holland Volunteer Fire	10,762	0.20084%	52,941	12,041	104,127
893134	Hollis Volunteer Fire	9,912	0.18498%	48,760	11,090	95,903
892334	Holly Grove Volunteer Fire	7,080	0.13213%	34,828	7,922	68,502
892324	Holly Grove Volunteer Police	708	0.01321%	3,483	792	6,850
901634	Hon Volunteer Fire	4,266	0.07961%	20,986	4,773	41,275
902434	Hope Volunteer Fire	2,124	0.03964%	10,449	2,376	20,551
903234	Hopewell Fire District	2,124	0.03964%	10,449	2,376	20,551
906734	Horatio Volunteer Fire	14,213	0.26524%	69,918	15,903	137,517
908334	Horseshoe Lake Volunteer Fire	9,204	0.17176%	45,277	10,298	89,053
921034	Hot Springs Village Volunteer	7,115	0.13278%	35,001	7,961	68,841
932634	Hoxie Volunteer Fire	10,095	0.18839%	49,660	11,295	97,673
932624	Hoxie Volunteer Police	2,124	0.03964%	10,449	2,376	20,551
941534	Hughes Volunteer Fire	7,865	0.14677%	38,690	8,800	76,097
941524	Hughes Volunteer Police	289	0.00539%	1,422	323	2,796
951234	Humphrey Volunteer Fire	7,788	0.14534%	38,311	8,714	75,352
951224	Humphrey Volunteer Police	-	0.00000%	-	-	-
971734	Huntington Volunteer Fire	7,080	0.13213%	34,828	7,922	68,502
971724	Huntington Volunteer Police	-	0.00000%	-	-	-
962834	Huntsville Volunteer Fire	10,048	0.18751%	49,429	11,242	97,219
962824	Huntsville Volunteer Police	4,915	0.09172%	24,178	5,499	47,555
981434	Huttig Volunteer Fire	9,204	0.17176%	45,277	10,298	89,053
1001434	Imboden Volunteer Fire	9,204	0.17176%	45,277	10,298	89,053
1003034	Inspiration Point Rural Fire Protection District	9,841	0.18365%	48,411	11,011	95,216



Volunteer Service

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of December 31, 2021

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
				7.00%	8.00%	6.00%
1006534	Ione Community Fire	\$ 4,248	0.07928%	\$ 20,897	\$ 4,753	\$ 41,101
1031634	Jasper Volunteer Fire	4,932	0.09204%	24,262	5,518	47,719
1039134	Johnson Area Volunteer Fire	-	0.00000%	-	-	-
1030834	Johnson County Rfd #1	3,493	0.06519%	17,183	3,908	33,796
1032434	Johnson County Rfd #2	5,688	0.10615%	27,981	6,364	55,034
1034034	Johnson County Rfd #4	8,443	0.15756%	41,533	9,447	81,690
1035934	Johnson County Rfd #5	6,986	0.13037%	34,366	7,816	67,592
1037534	Johnson County Rfd #7	7,080	0.13213%	34,828	7,922	68,502
1041334	Johnson County Rfd #8	15,635	0.29178%	76,913	17,494	151,275
1038334	Johnson Volunteer Fire	10,012	0.18684%	49,252	11,202	96,870
1040534	Joiner Volunteer Fire	8,496	0.15855%	41,794	9,506	82,202
1050224	Jonesboro Volunteer Police	708	0.01321%	3,483	792	6,850
1052934	Joplin Volunteer Fire	11,328	0.21140%	55,725	12,675	109,603
1058834	Judsonia Volunteer Fire	12,874	0.24025%	63,331	14,404	124,561
1058824	Judsonia Volunteer Police	3,481	0.06496%	17,124	3,895	33,680
1061834	Junction City Volunteer Fire	7,080	0.13213%	34,828	7,922	68,502
1061824	Junction City Volunteer Police	708	0.01321%	3,483	792	6,850
1070734	Keiser Volunteer Fire	10,744	0.20050%	52,853	12,021	103,953
1080434	Kensett Volunteer Fire	6,301	0.11759%	30,996	7,050	60,965
1080424	Kensett Volunteer Police	2,679	0.04999%	13,179	2,997	25,920
1081234	Keo Volunteer Fire	5,664	0.10570%	27,863	6,337	54,802
1085534	Knoxville Volunteer Fire	3,540	0.06606%	17,414	3,961	34,251
1087134	Krooked Kreek Volunteer Fire	13,328	0.24872%	65,564	14,912	128,954
1100234	Lake City Volunteer Fire	14,266	0.26623%	70,178	15,962	138,029
1104034	Lake Hamilton Fire Protection District	16,945	0.31622%	83,357	18,959	163,950
1103734	Lake Hamilton Volunteer Fire	-	0.00000%	-	-	-
1106134	Lake Maumelle Area RFD	21,806	0.40694%	107,270	24,398	210,982
1108834	Lake Norrell Area Fire Protection District	7,080	0.13213%	34,828	7,922	68,502
1120734	Lake Village Volunteer Fire	14,868	0.27746%	73,140	16,635	143,854
1120724	Lake Village Volunteer Police	708	0.01321%	3,483	792	6,850
1111824	Lakeview Volunteer Police	2,071	0.03865%	10,188	2,317	20,038
1086334	Lamar Volunteer Fire	9,098	0.16978%	44,756	10,180	88,027
1126634	Landis Volunteer Fire	9,505	0.17738%	46,758	10,635	91,965
1130434	Lavaca Volunteer Fire	10,532	0.19655%	51,810	11,784	101,901
1130424	Lavaca Volunteer Police	2,218	0.04139%	10,911	2,482	21,460
1132034	Lawson-Urbana Volunteer Fire	7,788	0.14534%	38,311	8,714	75,352
1133934	Lazy Acres Volunteer Fire	4,248	0.07928%	20,897	4,753	41,101
1140134	Leachville Volunteer Fire	14,302	0.26690%	70,355	16,002	138,378
1140124	Leachville Volunteer Police	112	0.00209%	551	125	1,084
1143634	Lead Hill Volunteer Fire	8,496	0.15855%	41,794	9,506	82,202
1150934	Lepanto Volunteer Fire	14,815	0.27647%	72,879	16,576	143,341
1151734	Leslie Volunteer Fire	9,293	0.17342%	45,715	10,398	89,914
1152534	Lewisville Volunteer Fire	14,207	0.26513%	69,888	15,896	137,459
1153334	Liberty Volunteer Fire	15,399	0.28737%	75,752	17,230	148,992
1161434	Lincoln Volunteer Fire	8,000	0.14929%	39,354	8,951	77,403
1161424	Lincoln Volunteer Police	6,372	0.11891%	31,346	7,129	61,652
1164934	Linwood-Moscow Volunteer Fire	10,620	0.19819%	52,243	11,882	102,753
1157634	Little Flock Volunteer Fire	9,169	0.17111%	45,105	10,259	88,714
1157624	Little Flock Volunteer Police	1,416	0.02643%	6,966	1,584	13,700
1170334	Lockesburg Volunteer Fire	15,611	0.29133%	76,795	17,467	151,043
1175434	London Rural Volunteer Fire	16,213	0.30256%	79,756	18,140	156,867
1176234	Lone Rock Volunteer Fire	5,652	0.10548%	27,804	6,324	54,685
1180034	Lonoke Volunteer Fire	15,629	0.29166%	76,883	17,487	151,217
1185134	Louann Volunteer Fire	7,003	0.13069%	34,450	7,835	67,757



Volunteer Service

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of December 31, 2021

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
				7.00%	8.00%	6.00%
1190834	Lowell Volunteer Fire	\$ 1,369	0.02555%	\$ 6,734	\$ 1,532	\$ 13,246
1190824	Lowell Volunteer Police	2,897	0.05406%	14,251	3,241	28,030
1195934	Luxora Volunteer Fire	7,788	0.14534%	38,311	8,714	75,352
1199134	Lynne Volunteer Fire	9,894	0.18464%	48,671	11,070	95,729
1209234	Magazine Volunteer Fire	2,832	0.05285%	13,931	3,169	27,401
1214934	Magnet Cove Volunteer Fire	7,847	0.14644%	38,602	8,780	75,923
1218134	Magnolia Volunteer Fire	6,425	0.11990%	31,606	7,189	62,165
1218124	Magnolia Volunteer Police	7,764	0.14489%	38,193	8,687	75,120
1229734	Malvern Volunteer Fire	2,124	0.03964%	10,449	2,376	20,551
1239434	Mammoth Spring Volunteer Fire	9,245	0.17253%	45,479	10,344	89,449
1248334	Manila Volunteer Fire	19,594	0.36566%	96,388	21,923	189,580
1248324	Manila Volunteer Police	-	0.00000%	-	-	-
1258034	Mansfield Volunteer Fire	6,466	0.12067%	31,808	7,235	62,561
1258024	Mansfield Volunteer Police	-	0.00000%	-	-	-
1263734	Marble Volunteer Fire	2,832	0.05285%	13,931	3,169	27,401
1268834	Marianna Volunteer Fire	12,815	0.23915%	63,040	14,338	123,990
1268824	Marianna Volunteer Police	-	0.00000%	-	-	-
1278534	Marion Volunteer Fire	23,954	0.44702%	117,836	26,802	231,765
1278524	Marion Volunteer Police	7,410	0.13828%	36,452	8,291	71,695
1288234	Marked Tree Volunteer Fire	15,676	0.29254%	77,114	17,539	151,672
1297134	Marmaduke Volunteer Fire	13,434	0.25070%	66,085	15,031	129,980
1297124	Marmaduke Volunteer Police	2,148	0.04009%	10,567	2,403	20,783
1305634	Marshall Volunteer Fire	12,007	0.22407%	59,066	13,434	116,173
1305624	Marshall Volunteer Police	1,387	0.02588%	6,823	1,552	13,420
1308034	Marvell Volunteer Fire	14,254	0.26600%	70,119	15,948	137,913
1308024	Marvell Volunteer Police	755	0.01409%	3,714	845	7,305
1318834	Maumelle Volunteer Fire	7,009	0.13080%	34,479	7,842	67,815
1324234	Mayflower Volunteer Fire	11,977	0.22351%	58,918	13,401	115,882
1324224	Mayflower Volunteer Police	5,623	0.10494%	27,661	6,291	54,405
1326934	Maynard Volunteer Fire	7,788	0.14534%	38,311	8,714	75,352
1328534	McCrary Volunteer Fire	16,314	0.30445%	80,253	18,253	157,845
1328524	McCrary Volunteer Police	708	0.01321%	3,483	792	6,850
1338234	McGehee Volunteer Fire	15,464	0.28859%	76,072	17,302	149,621
1338224	McGehee Volunteer Police	-	0.00000%	-	-	-
1347134	McNeil Volunteer Fire	8,573	0.15999%	42,173	9,592	82,947
1358734	McRae Volunteer Fire	5,629	0.10505%	27,691	6,298	54,463
1368434	Melbourne Volunteer Fire	9,841	0.18365%	48,411	11,011	95,216
1371434	Melrose Volunteer Fire	2,832	0.05285%	13,931	3,169	27,401
1377334	Mena Volunteer Fire	14,833	0.27681%	72,968	16,596	143,515
1384634	Midland Volunteer Fire	8,944	0.16691%	43,998	10,007	86,537
1386234	Milo Volunteer Fire	12,036	0.22461%	59,208	13,467	116,453
1388934	Mineral Springs Volunteer Fire	9,877	0.18432%	48,588	11,051	95,564
1398634	Monette Volunteer Fire	14,237	0.26569%	70,036	15,929	137,749
1408734	Monticello Volunteer Fire	7,121	0.13289%	35,030	7,968	68,899
1418434	Montrose Volunteer Fire	5,558	0.10372%	27,341	6,219	53,776
1421434	Morning Star FPA	12,237	0.22836%	60,197	13,692	118,398
1422234	Morning Star Volunteer Fire	5,764	0.10757%	28,355	6,449	55,769
1425734	Moro Volunteer Fire	3,540	0.06606%	17,414	3,961	34,251
1427334	Morrilton Volunteer Fire	19,989	0.37303%	98,331	22,365	193,402
1428134	Morrison Volunteer Fire	9,204	0.17176%	45,277	10,298	89,053
1430334	Morrow Volunteer Fire	10,567	0.19720%	51,982	11,823	102,240
1433834	Mount Holly Volunteer Fire	12,036	0.22461%	59,208	13,467	116,453
1448634	Mount Ida Volunteer Fire	12,738	0.23771%	62,662	14,252	123,245
1438934	Mountain Home Volunteer Fire	7,812	0.14579%	38,429	8,741	75,584



Volunteer Service

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of December 31, 2021

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				7.00%	8.00%	6.00%
1438924	Mountain Home Volunteer Police	\$ 3,540	0.06606%	\$ 17,414	\$ 3,961	\$ 34,251
1447824	Mountain Pine Volunteer Police	2,832	0.05285%	13,931	3,169	27,401
1452434	Mountain View Volunteer Fire	19,087	0.35620%	93,894	21,356	184,675
1452424	Mountain View Volunteer Police	71	0.00132%	349	79	687
1436234	Mountainburg Volunteer Fire	19,104	0.35651%	93,978	21,375	184,839
1436224	Mountainburg Volunteer Police	1,982	0.03699%	9,750	2,218	19,177
1449434	Mt Judea Area Volunteer Fire	17,665	0.32966%	86,899	19,765	170,916
1457524	Mulberry Police	35	0.00065%	172	39	339
1457534	Mulberry Volunteer Fire	18,951	0.35366%	93,225	21,204	183,359
1467234	Murfreesboro Volunteer Fire	9,210	0.17187%	45,306	10,305	89,111
1487734	Nashville Volunteer Fire	15,600	0.29112%	76,741	17,454	150,936
1490734	Natural Dam Volunteer Fire	2,832	0.05285%	13,931	3,169	27,401
1493134	New Blaine Rural Volunteer Fir	10,602	0.19785%	52,154	11,862	102,579
1497434	Newark Volunteer Fire	12,077	0.22538%	59,410	13,513	116,850
1506734	Newport Volunteer Fire	7,056	0.13168%	34,710	7,895	68,270
1506724	Newport Volunteer Police	720	0.01344%	3,542	806	6,966
1508334	Nimrod/Aplin Volunteer Fire	7,080	0.13213%	34,828	7,922	68,502
1509134	Nob Hill Volunteer Fire	16,992	0.31710%	83,588	19,012	164,405
1516429	Norfolk Volunteer Police	948	0.01769%	4,663	1,061	9,172
1515634	Norman Volunteer Fire	7,788	0.14534%	38,311	8,714	75,352
1517234	Norphlet Volunteer Fire	11,948	0.22297%	58,775	13,368	115,602
1517224	Norphlet Volunteer Police	708	0.01321%	3,483	792	6,850
1525334	North Crossett Volunteer Fire	9,883	0.18443%	48,617	11,058	95,622
1540734	North Pulaski FPD	17,140	0.31986%	84,316	19,178	165,837
1522934	Northeast Benton Co.	30,485	0.56890%	149,964	34,109	294,955
1528834	Northeast Greene County Fire District	12,638	0.23585%	62,170	14,140	122,278
1524534	Northeast Lakeside Volunteer Fire	7,800	0.14556%	38,370	8,727	75,468
1526134	Northeast Saline County Fire	5,664	0.10570%	27,863	6,337	54,802
1531834	Northside Volunteer Fire	6,348	0.11846%	31,228	7,103	61,420
1529634	Northside Volunteer Fire	14,632	0.27306%	71,979	16,371	141,571
1547434	Oak Grove Fire Protection Dist. #25	9,912	0.18498%	48,760	11,090	95,903
1546634	Oak Grove Volunteer Fire	4,484	0.08368%	22,058	5,017	43,385
1520234	Oil Trough Volunteer Fire	9,900	0.18475%	48,701	11,077	95,787
1555534	Ola Volunteer Fire	7,788	0.14534%	38,311	8,714	75,352
1555524	Ola Volunteer Police	832	0.01553%	4,093	931	8,050
1566034	Oppelo Volunteer Fire	11,358	0.21196%	55,873	12,708	109,893
1566024	Oppelo Volunteer Police	708	0.01321%	3,483	792	6,850
1576834	Osceola Volunteer Fire	5,068	0.09458%	24,931	5,670	49,035
1576824	Osceola Volunteer Police	3,540	0.06606%	17,414	3,961	34,251
1579234	Ouachita Co FD #1	7,729	0.14424%	38,021	8,648	74,781
1582234	Oxley Volunteer Fire	3,528	0.06584%	17,355	3,947	34,135
1585734	Ozark Volunteer Fire	12,809	0.23904%	63,011	14,332	123,932
1585724	Ozark Volunteer Police	4,891	0.09127%	24,060	5,472	47,322
1599734	Pangburn Volunteer Fire	20,597	0.38438%	101,322	23,045	199,285
1599724	Pangburn Volunteer Police	-	0.00000%	-	-	-
1616034	Paragould Volunteer Fire	7,115	0.13278%	35,001	7,961	68,841
1616024	Paragould Volunteer Police	4,956	0.09249%	24,380	5,545	47,951
1624134	Paris Volunteer Fire	11,334	0.21151%	55,755	12,681	109,661
1626834	Parkin Volunteer Fire	8,396	0.15668%	41,302	9,394	81,235
1617934	Parks Volunteer Fire	-	0.00000%	-	-	-
1619534	Parthenon Volunteer Fire	8,697	0.16230%	42,783	9,731	84,147
1623334	Patterson Volunteer Fire	8,472	0.15810%	41,676	9,479	81,970
1623324	Patterson Volunteer Police	1,469	0.02741%	7,226	1,644	14,213
1627634	Pea Ridge Volunteer Fire	34,132	0.63696%	167,904	38,189	330,241

Volunteer Service

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of December 31, 2021

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under	Net Pension Liability at a	Net Pension Liability at a
				Current Discount Rate	Discount Rate 1% Higher	Discount Rate 1% Lower
				7.00%	8.00%	6.00%
1627624	Pea Ridge Volunteer Police	\$ 71	0.00132%	\$ 349	\$ 79	\$ 687
1629234	Peel Volunteer Fire & Rescue	11,269	0.21030%	55,435	12,609	109,032
1631434	Perryville Volunteer Fire	8,472	0.15810%	41,676	9,479	81,970
1633034	Philadelphia Volunteer Fire	8,354	0.15590%	41,096	9,347	80,828
1635734	Piggott Volunteer Fire	16,190	0.30213%	79,643	18,115	156,645
1646224	Pine Bluff Volunteer Police	2,832	0.05285%	13,931	3,169	27,401
1648934	Pine Ridge Volunteer Fire	3,540	0.06606%	17,414	3,961	34,251
1649734	Pine Village Volunteer Fire	9,812	0.18311%	48,268	10,978	94,935
1651934	Pineville Volunteer Fire	14,797	0.27614%	72,790	16,556	143,167
1652734	Piney Point Volunteer Fire	14,125	0.26360%	69,485	15,804	136,665
1657834	Plainview Volunteer Fire	14,113	0.26337%	69,426	15,791	136,549
1644634	Pleasant Plains Volunteer Fire	12,697	0.23695%	62,460	14,206	122,849
1655134	Plumerville Volunteer Fire	9,228	0.17221%	45,395	10,325	89,285
1665934	Pocahontas Volunteer Fire	12,744	0.23783%	62,691	14,259	123,303
1665924	Pocahontas Volunteer Police	5,528	0.10316%	27,194	6,185	53,486
1667534	Ponca Volunteer Fire	5,664	0.10570%	27,863	6,337	54,802
1671334	Portland Volunteer Fire	3,540	0.06606%	17,414	3,961	34,251
1668334	Pottsville Volunteer Fire	15,676	0.29254%	77,114	17,539	151,672
1668324	Pottsville Volunteer Police	6,455	0.12046%	31,754	7,222	62,455
1675634	Prairie Grove Volunteer Fire	17,582	0.32811%	86,491	19,672	170,113
1675624	Prairie Grove Volunteer Police	3,540	0.06606%	17,414	3,961	34,251
1679934	Prescott Volunteer Fire	7,705	0.14379%	37,903	8,621	74,549
1685334	Pulaski Co Volunteer Fire	3,540	0.06606%	17,414	3,961	34,251
1691834	Pyatt Rural Fire & Def Assoc	9,151	0.17077%	45,016	10,239	88,540
1692634	Quail Creek Volunteer Fire	4,183	0.07806%	20,577	4,680	40,472
1693434	Quitman Volunteer	8,207	0.15316%	40,372	9,183	79,406
1695034	Ravenden Volunteer Fire	9,883	0.18443%	48,617	11,058	95,622
1704334	Rector Volunteer Fire	12,797	0.23881%	62,952	14,318	123,816
1704324	Rector Volunteer Police	1,794	0.03348%	8,825	2,007	17,358
1713234	Redfield Volunteer Fire	15,139	0.28252%	74,473	16,939	146,476
1713224	Redfield Volunteer Police	1,434	0.02676%	7,054	1,604	13,875
1715934	Richwood Volunteer Fire	4,207	0.07851%	20,695	4,707	40,704
1714034	Rison Volunteer Fire	12,125	0.22627%	59,646	13,566	117,314
1716734	Riverdale Volunteer Fire	2,832	0.05285%	13,931	3,169	27,401
1721334	Rockport Volunteer Fire	9,180	0.17132%	45,159	10,271	88,820
1724824	Rogers Volunteer Police	-	0.00000%	-	-	-
1726434	Rondo Volunteer Fire	1,416	0.02643%	6,966	1,584	13,700
1729934	Rose Bud Volunteer Fire	14,072	0.26261%	69,224	15,745	136,152
1730234	Ross Van Ness - Wellford Volunteer Fire	10,077	0.18805%	49,571	11,275	97,499
1727234	Round Mountain Volunteer Fire	13,470	0.25137%	66,263	15,071	130,328
1731034	Ruddell Hill Volunteer Fire	5,640	0.10525%	27,745	6,310	54,569
1728034	Rudd's Crossing Volunteer Fire	5,611	0.10471%	27,602	6,278	54,289
1732034	Runyan Acres Volunteer Fire Department	6,319	0.11792%	31,085	7,070	61,139
1732934	Russell Volunteer Fire	7,080	0.13213%	34,828	7,922	68,502
1753134	Salem Volunteer Fire	15,564	0.29045%	76,563	17,414	150,588
1755834	Salem-Saline County Volunteer	21,175	0.39516%	104,166	23,692	204,877
1757434	Saratoga Volunteer Fire	1,416	0.02643%	6,966	1,584	13,700
1758234	Sardis Fire Protection Distric	8,113	0.15140%	39,910	9,077	78,497
1760434	Scotland Area Fire & Emergency	9,434	0.17606%	46,408	10,555	91,278
1761234	Scott Volunteer Fire	7,782	0.14523%	38,282	8,707	75,294
1762034	Scranton Rural Volunteer Fire	11,310	0.21106%	55,637	12,654	109,429
1797334	SE Jefferson Co Volunteer Fire	7,080	0.13213%	34,828	7,922	68,502
1763934	Searcy Volunteer Fire	1,416	0.02643%	6,966	1,584	13,700
1763924	Searcy Volunteer Police	5,127	0.09568%	25,221	5,736	49,606



Volunteer Service

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				7.00%	8.00%	6.00%
1764734	Sedgwick Fire Improvement Dist	\$ 4,248	0.07928%	\$ 20,897	\$ 4,753	\$ 41,101
1769834	Shady Grove Fire & Rescue	5,664	0.10570%	27,863	6,337	54,802
1766334	Shannon Hills Volunteer Fire	6,354	0.11858%	31,257	7,109	61,478
1765524	Shannon Hills Volunteer Police	2,832	0.05285%	13,931	3,169	27,401
1767134	Shaw Volunteer Fire Protection	9,204	0.17176%	45,277	10,298	89,053
1774434	Sheridan Volunteer Fire	20,149	0.37602%	99,118	22,544	194,950
1783334	Siloam Springs Volunteer Fire	2,873	0.05362%	14,133	3,215	27,797
1788434	Sixth District Volunteer Fire	13,452	0.25104%	66,174	15,051	130,154
1793034	Smackover Volunteer Fire	12,744	0.23783%	62,691	14,259	123,303
1793024	Smackover Volunteer Police	-	0.00000%	-	-	-
1792234	Smyrna Volunteer Fire	2,921	0.05451%	14,369	3,268	28,262
1794934	Snowball Volunteer Fire	10,608	0.19796%	52,184	11,869	102,637
1795734	South Carroll Co Fire Assoc	11,328	0.21140%	55,725	12,675	109,603
1802334	South Greene County Volunteer Fire	10,638	0.19852%	52,331	11,903	102,927
1800734	South Mountain Volunteer Fire	3,540	0.06606%	17,414	3,961	34,251
1796534	Southbend Volunteer Fire	18,213	0.33989%	89,595	20,378	176,218
1805834	Southridge Volunteer Fire	11,381	0.21239%	55,986	12,734	110,116
1801534	Southside Volunteer Fire	19,606	0.36588%	96,447	21,937	189,696
1798134	Sparkman Volunteer Fire	7,080	0.13213%	34,828	7,922	68,502
1798124	Sparkman Volunteer Police	1,416	0.02643%	6,966	1,584	13,700
1833334	St. Francis Volunteer Fire	2,832	0.05285%	13,931	3,169	27,401
1813934	Stamps Volunteer Fire	14,691	0.27416%	72,269	16,437	142,142
1824434	Star City Volunteer Fire	12,036	0.22461%	59,208	13,467	116,453
1824424	Star City Volunteer Police	684	0.01276%	3,365	765	6,618
1828734	Stephens Volunteer Fire	8,478	0.15821%	41,706	9,486	82,028
1837634	Strawberry Volunteer Fire	8,478	0.15821%	41,706	9,486	82,028
1839234	Strickler Volunteer Fire	5,664	0.10570%	27,863	6,337	54,802
1843034	Strong Volunteer Fire	9,912	0.18498%	48,760	11,090	95,903
1854624	Stuttgart Police	248	0.00463%	1,220	277	2,400
1854634	Stuttgart Volunteer Fire	4,325	0.08071%	21,276	4,839	41,846
1872434	Sulphur Rock Area Volunteer Fire	7,086	0.13224%	34,858	7,928	68,560
1873234	Sulphur Springs Volunteer Fire	4,283	0.07993%	21,069	4,792	41,440
1873224	Sulphur Springs Volunteer Police	5,434	0.10141%	26,731	6,080	52,576
1874034	Summit Volunteer Fire	12,066	0.22517%	59,356	13,500	116,744
1877534	Sunnyland Rural Volunteer Fire	7,074	0.13201%	34,799	7,915	68,444
1878334	Sunset Rural Volunteer Fire	6,372	0.11891%	31,346	7,129	61,652
1880534	Sweet Home Volunteer Fire	-	0.00000%	-	-	-
1879134	Swifton Volunteer Fire	11,328	0.21140%	55,725	12,675	109,603
1879124	Swifton Volunteer Police	-	0.00000%	-	-	-
1882134	Taylor Volunteer Fire	9,121	0.17021%	44,869	10,205	88,249
1892924	Texarkana Volunteer Police	655	0.01222%	3,222	733	6,337
1895334	Thornton Volunteer Fire	7,033	0.13125%	34,597	7,869	68,047
1903834	Tillar Volunteer Fire	9,912	0.18498%	48,760	11,090	95,903
1904834	Timbo Volunteer Fire	18,349	0.34242%	90,264	20,530	177,534
1906234	Tinsman Volunteer Fire	6,372	0.11891%	31,346	7,129	61,652
1909734	Tontitown Area Volunteer Fire	17,558	0.32766%	86,373	19,645	169,881
1908934	Tontitown Volunteer Fire	431	0.00804%	2,120	482	4,170
1908924	Tontitown Volunteer Police	7,871	0.14689%	38,720	8,807	76,155
377824	Town of Concord Police	71	0.00132%	349	79	687
1831734	Town of St. Charles Volunteer	7,080	0.13213%	34,828	7,922	68,502
1912734	Tracy Area Volunteer Fire	9,210	0.17187%	45,306	10,305	89,111
1922434	Trumann Volunteer Fire	9,116	0.17012%	44,844	10,200	88,201
1922424	Trumann Volunteer Police	1,628	0.03038%	8,009	1,822	15,752
1931334	Tuckerman Volunteer Fire	12,290	0.22935%	60,458	13,751	118,911



Volunteer Service

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of December 31, 2021

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under	Net Pension Liability at a	Net Pension Liability at a
				Current Discount Rate	Discount Rate 1% Higher	Discount Rate 1% Lower
				7.00%	8.00%	6.00%
1931324	Tuckerman Volunteer Police	\$ 3,434	0.06408%	\$ 16,893	\$ 3,842	\$ 33,225
1932134	Tull Fire & Rescue	4,407	0.08224%	21,679	4,931	42,640
1935634	Turrell Volunteer Fire	2,124	0.03964%	10,449	2,376	20,551
1936434	Turtle Creek Volunteer Fire	17,517	0.32690%	86,171	19,599	169,484
1937234	Tyronza Volunteer Fire	11,906	0.22219%	58,569	13,321	115,195
1937224	Tyronza Volunteer Police	1,322	0.02467%	6,503	1,479	12,791
1938034	Umpire Volunteer Fire	6,372	0.11891%	31,346	7,129	61,652
1938634	Upper White Oak Lake VFD Fire	4,956	0.09249%	24,380	5,545	47,951
1939934	Valley Springs Volunteer Fire	9,883	0.18443%	48,617	11,058	95,622
1941024	Van Buren Volunteer Police	5,599	0.10449%	27,543	6,265	54,173
1942934	Vandervoort Rural Volunteer Fire	7,788	0.14534%	38,311	8,714	75,352
1944534	Velvet Ridge Fire Protection District	10,620	0.19819%	52,243	11,882	102,753
1952634	Vilonia Volunteer Fire	17,930	0.33461%	88,202	20,061	173,480
1952624	Vilonia Volunteer Police	708	0.01321%	3,483	792	6,850
1961534	Viola Volunteer Fire	7,027	0.13114%	34,568	7,862	67,989
1982834	Wabbaseka Volunteer Fire	2,195	0.04096%	10,798	2,456	21,238
1991734	Waldo Volunteer Fire	2,195	0.04096%	10,798	2,456	21,238
1991724	Waldo Volunteer Police	732	0.01366%	3,601	819	7,082
2002834	Waldron Volunteer Fire	13,446	0.25093%	66,144	15,044	130,096
2011734	Walnut Ridge Volunteer Fire	8,496	0.15855%	41,794	9,506	82,202
2011724	Walnut Ridge Volunteer Police	2,065	0.03854%	10,158	2,310	19,980
2016834	Ward Volunteer Fire	8,561	0.15976%	42,114	9,579	82,831
2016824	Ward Volunteer Police	4,071	0.07597%	20,026	4,555	39,389
2021434	Warren Volunteer Fire	22,007	0.41069%	108,258	24,623	212,927
2031134	Washington Volunteer Fire	9,169	0.17111%	45,105	10,259	88,714
2034634	Water Valley Volunteer Fire	9,204	0.17176%	45,277	10,298	89,053
2035434	Watson Chapel Volunteer Fire	9,971	0.18608%	49,050	11,156	96,474
2036234	Wedington Volunteer Fire	20,479	0.38217%	100,742	22,913	198,143
2041934	Weiner Volunteer Fire	9,883	0.18443%	48,617	11,058	95,622
2041924	Weiner Volunteer Police	12	0.00022%	59	13	116
2048634	Wescon Volunteer Fire	16,939	0.31611%	83,327	18,953	163,892
2049434	Wesley Volunteer Fire	5,452	0.10174%	26,820	6,100	52,750
2050834	West Fork Volunteer Fire	23,765	0.44350%	116,906	26,590	229,936
2050824	West Fork Volunteer Police	5,664	0.10570%	27,863	6,337	54,802
2060524	West Memphis Volunteer Police	7,764	0.14489%	38,193	8,687	75,120
2065634	West Point Volunteer Fire	4,248	0.07928%	20,897	4,753	41,101
2066434	West Pulaski Volunteer Fire	29,712	0.55448%	146,161	33,244	287,476
2067234	Western Greene Co Fire	19,747	0.36851%	97,141	22,094	191,060
2068034	Western Grove Volunteer Fire	16,019	0.29894%	78,802	17,923	154,990
2070234	Wheatley Volunteer Fire	6,502	0.12134%	31,985	7,275	62,910
2070224	Wheatley Volunteer Police	-	0.00000%	-	-	-
2071034	Wheeler Volunteer Fire	15,552	0.29023%	76,504	17,401	150,472
2079634	White Bluff-Rye Hill Volunteer	15,930	0.29728%	78,364	17,824	154,129
2081834	White Hall Volunteer Fire	11,263	0.21019%	55,406	12,602	108,974
2081824	White Hall Volunteer Police	2,095	0.03910%	10,306	2,344	20,270
2083434	Whitehouse Volunteer Fire	12,148	0.22670%	59,759	13,592	117,537
2085034	Wickes RVFD #2	3,764	0.07024%	18,516	4,211	36,418
2088534	Williams Junction Volunteer Fi	5,027	0.09381%	24,729	5,625	48,638
2090734	Wilmar Volunteer Fire	4,938	0.09215%	24,291	5,525	47,777
2100834	Wilmot Volunteer Fire	6,266	0.11693%	30,824	7,011	60,626
2109124	Wilson Police	708	0.01321%	3,483	792	6,850
2109134	Wilson Volunteer Fire	7,806	0.14567%	38,400	8,734	75,526
2110534	Wilton Volunteer Fire	9,918	0.18509%	48,789	11,097	95,961
2111334	Winchester Volunteer Fire	4,378	0.08170%	21,537	4,898	42,359



Volunteer Service

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of December 31, 2021

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
				7.00%	8.00%	6.00%
2102434	Woodlawn Volunteer Fire	\$ 11,363	0.21205%	\$ 55,898	\$ 12,714	\$ 109,942
2115634	Wright-Pastoria Volunteer Fire	6,372	0.11891%	31,346	7,129	61,652
2119934	Wynne Volunteer Fire	8,508	0.15877%	41,853	9,519	82,318
2119924	Wynne Volunteer Police	112	0.00209%	551	125	1,084
2129634	Y-City Volunteer Fire	7,788	0.14534%	38,311	8,714	75,352
2139334	Yellville Volunteer Fire	11,871	0.22153%	58,397	13,282	114,857
2143134	Zinc Volunteer Fire	7,080	0.13213%	34,828	7,922	68,502
		\$ 5,358,547	100.00000%	\$ 26,360,132	\$ 5,995,540	\$ 51,846,161

SECTION C

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

Paid Service

Schedule of Pension Amounts by Employer as of December 31, 2021

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	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 Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Total Employer Pension Expense		
2163632	70 West Fire Protection District Fire	\$ 75,939	0.015%	\$ 8,995	\$ 2,932	\$ 82,004	\$ 93,931	\$ -	\$ 46,550	\$ -	\$ 46,550	\$ 9,159	\$ 33,086	\$ 42,245
15032	Alexander Fire	548,515	0.109%	64,974	21,181	141,555	227,710	-	336,235	-	336,235	347,427	157,150	223,309
15022	Alexander Police	518,754	0.103%	61,449	20,032	221,901	303,382	-	317,992	-	317,992	317,992	62,570	229,182
24022	Alzheimer Police	61,519	0.012%	7,287	2,376	1,243	10,906	-	37,711	-	37,711	44,554	7,420	(6,530)
20522	Altus Police	52,603	0.010%	6,231	2,031	10,011	18,273	-	32,245	-	32,245	10,641	42,886	6,345
30222	Amity Police	65,864	0.013%	7,802	2,543	4,051	14,396	-	40,374	-	40,374	1,090	41,464	7,944
41833	Arkadelphia Fire	637,171	0.126%	75,476	24,604	77,682	177,762	-	390,580	-	390,580	6,507	397,087	76,852
64733	Ash Flat Fire	219,734	0.043%	26,029	8,485	-	34,514	-	134,695	-	134,695	18,129	152,824	26,503
64722	Ash Flat Police	212,610	0.042%	25,185	8,210	65,285	98,680	-	130,328	-	130,328	71	130,399	25,644
60422	Ashton Police	644,206	0.127%	76,310	24,876	31,675	132,861	-	394,893	-	394,893	8,603	403,496	77,701
70122	Atkins Police	493,459	0.098%	58,453	19,055	16,242	93,750	-	302,486	-	302,486	25,028	327,514	59,519
80922	Augusta Police	366,398	0.073%	43,402	14,148	50,153	107,703	-	224,599	-	224,599	10,277	234,876	44,193
82522	Austin Police	177,201	0.035%	20,990	6,843	41,493	69,326	-	108,623	-	108,623	81	108,704	21,373
90522	Bald Knob Police	385,522	0.076%	45,785	14,925	42,048	102,758	-	236,934	-	236,934	46,620	283,554	39,665
100732	Barling Fire	310,094	0.061%	36,732	11,974	9,367	58,073	-	190,085	-	190,085	21,063	211,148	37,402
100722	Barling Police	600,197	0.119%	71,096	23,177	86,627	180,900	-	367,916	-	367,916	123,781	491,697	72,393
110433	Batesville Fire	752,753	0.149%	89,167	29,067	3,496	121,730	-	461,431	-	461,431	74,857	536,288	90,793
110422	Batesville Police	1,206,018	0.239%	143,096	46,647	64,538	254,281	-	740,504	-	740,504	56,535	797,039	145,705
112022	Bauxite Police	52,048	0.010%	6,165	2,010	24,822	32,997	-	31,905	-	31,905	67,699	6,278	(2,937)
120122	Bay Police	234,071	0.046%	27,727	9,039	20,137	56,903	-	143,484	-	143,484	4,660	148,144	28,233
128732	Beaver Lake Fire	240,435	0.048%	28,481	9,284	28,843	66,608	-	147,385	-	147,385	18,515	165,900	29,000
131732	Beebe Fire	52,198	0.010%	6,183	2,016	11,516	19,715	-	31,997	-	31,997	1,389	33,386	6,296
140636	Bella Vista Fire	5,052,022	1.000%	598,438	195,083	79,631	873,152	-	3,096,845	-	3,096,845	217,389	3,314,234	609,350
140626	Bella Vista Police	3,275,060	0.648%	387,948	126,466	88,431	602,845	-	2,007,584	-	2,007,584	139,612	2,147,196	387,522
150333	Benton Fire	5,072,828	1.004%	600,902	195,886	99,952	896,740	-	3,109,599	-	3,109,599	79,676	3,189,275	611,860
150322	Benton Police	5,061,504	1.002%	599,561	195,449	165,290	960,300	-	3,102,658	-	3,102,658	36,471	3,139,129	610,944
160033	Bentonville Fire	8,966,345	1.774%	1,062,109	346,234	932,455	2,340,798	-	5,496,292	-	5,496,292	5,128	5,501,420	1,081,477
160022	Bentonville Police	6,766,748	1.339%	801,556	261,297	422,881	1,485,734	-	4,147,958	-	4,147,958	93,030	4,240,988	816,172
170822	Beryville Police	896,276	0.177%	106,168	34,610	13,209	153,987	-	549,409	-	549,409	43,174	592,583	106,104
168633	Bethel Heights Fire	-	0.000%	-	-	-	-	-	-	-	-	-	-	-
168622	Bethel Heights Police	-	0.000%	-	-	-	-	-	-	-	-	-	-	-
175922	Black Rock Police	40,935	0.008%	4,849	1,581	3,105	9,535	-	25,093	-	25,093	382,992	382,992	(183,845)
179133	Blytheville Fire	1,638,365	0.324%	194,073	63,265	30,230	287,568	-	1,004,304	-	1,004,304	25,093	4,937	6,887
179122	Blytheville Police	1,976,300	0.391%	234,103	76,314	249,957	560,374	-	1,211,455	-	1,211,455	60,274	1,054,578	197,612
188022	Bono Police	235,941	0.047%	27,948	9,111	6,609	43,668	-	144,630	-	144,630	23,240	1,234,695	238,372
199622	Bradford Police	121,047	0.024%	14,339	4,674	1,736	20,749	-	74,201	-	74,201	17,841	92,042	14,600
200322	Bradley Police	37,812	0.007%	4,479	1,460	15,236	21,175	-	23,178	-	23,178	7,823	31,001	4,561
209733	Brinkley Fire	53,680	0.011%	6,359	2,073	477	6,909	-	32,905	-	32,905	1,811	34,716	6,475
209723	Brinkley Police	324,214	0.064%	38,405	12,519	2,481	53,405	-	138,741	-	138,741	45,423	244,164	39,105
212722	Brookland Police	383,781	0.076%	45,461	14,820	81,345	141,626	-	235,254	-	235,254	-	235,254	46,290
219433	Bryant Fire	3,246,637	0.642%	384,581	125,388	59,275	569,224	-	1,990,160	-	1,990,160	61,664	2,051,824	391,593
219422	Bryant Police	2,905,395	0.579%	344,159	112,191	39,459	495,809	-	1,780,982	-	1,780,982	149,931	1,930,913	350,435
224032	Buford Fire	58,745	0.012%	6,959	2,268	4,134	13,361	-	36,010	-	36,010	1,476	37,486	7,086
228332	Bull Shoals Fire	55,782	0.011%	6,608	2,154	10,936	19,698	-	34,194	-	34,194	826	35,020	6,728
228322	Bull Shoals Police	190,401	0.038%	22,554	7,352	60,827	90,733	-	116,714	-	116,714	7,540	124,254	22,965
258533	Cabot Fire	2,766,005	0.547%	327,647	106,809	2,075	436,531	-	1,695,537	-	1,695,537	55,512	1,751,049	333,622
258522	Cabot Police	3,151,411	0.624%	373,301	121,691	114,501	609,493	-	1,931,788	-	1,931,788	33,307	1,965,095	380,108
268233	Caddo Valley Fire	36,153	0.007%	4,282	1,396	963	6,641	-	22,161	-	22,161	1,613	23,774	4,361
268222	Caddo Valley Police	169,278	0.033%	20,052	6,537	9,007	31,596	-	103,766	-	103,766	5,468	109,234	20,418
277133	Camden Fire	1,697,044	0.336%	201,024	65,531	91,333	357,888	-	1,040,273	-	1,040,273	51,522	1,091,795	204,689
277123	Camden Police	1,006,748	0.199%	119,254	38,875	81,177	239,306	-	617,128	-	617,128	4,357	621,485	121,429
285222	Cammack Village Police	132,438	0.026%	15,688	5,114	12,139	32,941	-	81,183	-	81,183	30,553	111,736	15,974
288722	Caraway Police	127,577	0.025%	15,112	4,926	9,444	29,482	-	78,204	-	78,204	86,947	15,388	(2,627)
298422	Carlisle Police	239,203	0.047%	28,335	9,237	37,307	74,879	-	146,630	-	146,630	6,866	153,496	28,852



Paid Service Schedule of Pension Amounts by Employer as of December 31, 2021

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	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense
309332	Cave City Fire	\$ 35,997	0.007%	\$ 4,264	\$ 1,390	\$ 3,099	\$ 8,753	\$ -	\$ 22,066	\$ -	\$ 606	\$ 22,672	\$ 4,342	\$ 842	\$ 5,184
309322	Cave City Police	235,148	0.047%	27,854	10,469	10,469	47,403	-	144,143	-	5,264	149,407	28,362	10,120	38,482
310722	Cave Springs Police	690,568	0.137%	81,801	26,666	184,509	292,976	-	423,312	-	-	423,312	83,293	104,747	188,040
318233	Centerton Fire	1,726,677	0.342%	204,534	66,675	498,609	769,818	-	1,056,438	-	1,056,438	208,263	336,983	543,246	
318222	Centerton Police	1,457,036	0.288%	172,593	56,263	36,356	265,212	-	893,150	-	784	893,934	175,741	60,771	236,512
319022	Central City Police	-	0.000%	-	-	-	-	-	-	-	-	-	-	(1,246)	(1,246)
333632	Cherokee Village Fire	697,559	0.138%	82,629	26,936	27,600	137,165	-	427,597	-	12,624	440,221	84,136	(11,205)	72,931
333622	Cherokee Village Police	342,757	0.068%	40,601	13,235	12,402	66,238	-	210,107	-	53,292	263,399	41,342	(30,600)	10,742
334422	Cherry Valley Police	48,897	0.010%	5,792	1,888	73	7,753	-	29,973	-	2,657	32,630	5,898	(4)	5,894
348422	Clarendon Police	173,933	0.034%	20,603	6,716	18,713	46,032	-	106,620	-	15,461	122,081	20,979	(2,297)	18,682
357322	Clarksville Police	995,912	0.197%	117,971	38,577	21,402	177,830	-	610,486	-	164,704	775,590	120,122	(72,378)	47,744
368932	Clinton Fire	38,294	0.008%	4,536	1,479	697	6,712	-	23,474	-	805	24,279	4,619	(548)	4,071
368922	Clinton Police	337,114	0.067%	39,933	13,018	17,470	70,421	-	206,648	-	16,033	222,681	40,661	(19,046)	21,615
375122	Coal Hill Police	28,368	0.006%	3,360	1,095	1,033	5,488	-	17,390	-	1,474	18,864	3,422	(2,169)	1,253
377822	Concord Police	1,515	0.000%	179	58	1,556	1,793	-	928	-	30,817	31,745	183	(14,695)	(14,512)
378633	Conway Fire	8,001,070	1.583%	947,768	308,960	-	1,256,728	-	4,904,587	-	514,928	5,419,515	965,050	(803,222)	661,728
378622	Conway Police	8,821,329	1.746%	1,044,932	340,634	59,251	1,444,817	-	5,407,398	-	651,558	6,058,956	1,063,986	(454,213)	609,773
387522	Coring Police	274,857	0.054%	32,558	10,614	3,036	46,208	-	168,485	-	53,038	221,523	33,152	(46,011)	(12,859)
397122	Cotter Police	122,789	0.024%	14,545	4,741	20,277	39,563	-	75,269	-	-	75,269	14,810	14,260	29,070
406533	Cotton Plant Fire	35,098	0.007%	4,158	1,355	37,901	43,414	-	21,515	-	-	21,515	4,233	15,292	19,525
406522	Cotton Plant Police	71,701	0.014%	8,493	2,769	77,439	88,701	-	43,952	-	5,696	49,648	8,648	26,243	34,891
427833	Crossett Fire	1,320,670	0.261%	156,440	50,997	102,188	309,625	-	809,559	-	47,119	856,678	159,293	12,856	172,149
427822	Crossett Police	809,407	0.160%	95,878	31,255	3,876	131,009	-	496,139	-	94,013	590,172	97,627	(51,783)	45,844
455322	Dardanelle Police	705,382	0.140%	83,556	27,238	390,960	501,754	-	432,393	-	-	432,393	85,080	244,898	329,978
476633	De Queen Fire	179,942	0.036%	21,315	6,948	19,968	48,231	-	110,303	-	3,971	114,274	21,704	3,286	24,990
476622	De Queen Police	949,040	0.188%	112,419	36,647	127,874	276,940	-	581,753	-	7,954	589,707	114,669	31,009	146,478
466922	Decatur Police	415,955	0.082%	49,272	16,062	73,994	139,328	-	254,977	-	33,416	288,393	50,170	9,965	60,135
481222	Dermott Police	228,961	0.045%	27,122	8,841	24,340	60,303	-	140,351	-	44,062	184,413	27,616	(15,873)	11,743
485522	Des Arc Police	325,402	0.064%	38,545	12,565	25,395	76,506	-	199,468	-	42,928	242,396	39,248	13,069	52,317
486322	DeWitt Bluff Police	-	0.000%	-	-	510	510	-	19,985	-	19,985	-	(16,810)	(16,810)	(16,810)
496022	Dewitt Police	414,097	0.082%	49,052	15,990	7,704	72,746	-	253,838	-	23,877	277,715	49,946	(24,060)	25,886
498722	Diamond City Police	12,212	0.002%	1,447	472	13,187	15,106	-	7,486	-	-	7,486	1,473	5,320	6,793
501022	Diaz Police	92,418	0.018%	10,947	3,569	293	14,809	-	56,651	-	16,651	71,302	11,147	(9,590)	1,557
502922	Diarks Police	180,902	0.036%	21,429	6,985	17,204	45,618	-	110,891	-	56,253	167,144	21,820	(15,213)	6,607
516922	Dover Police	294,670	0.058%	34,905	11,379	9,509	55,793	-	180,630	-	11,455	192,085	35,542	5,466	41,008
535522	Earle Police	28,413	0.006%	3,366	1,097	30,882	35,145	-	17,417	-	-	17,417	3,427	12,379	15,806
536322	East Camden Police	36,535	0.007%	4,328	1,411	712	6,451	-	22,396	-	2,644	25,040	4,407	(1,766)	2,641
546033	El Dorado Fire	2,629,861	0.520%	311,520	101,552	127,254	540,326	-	1,612,082	-	1,918	1,614,000	317,201	57,457	374,658
546023	El Dorado Police	2,096,546	0.415%	248,583	81,035	130,563	460,181	-	1,286,390	-	1,286,390	253,116	70,277	1,233,393	
556832	Elkins Fire	91,591	0.018%	10,849	3,537	211	14,597	-	56,145	-	2,934	59,079	11,047	(675)	10,372
556822	Elkins Police	581,916	0.115%	68,931	22,471	180,534	271,936	-	356,709	-	703	357,412	70,188	96,754	166,942
561422	Elm Springs Police	312,641	0.062%	37,034	12,073	17,703	66,810	-	191,646	-	1,834	193,480	37,709	9,972	47,681
585133	Eureka Springs Fire	713,499	0.141%	84,518	27,552	36,150	148,220	-	437,369	-	3,444	440,813	86,059	17,582	103,641
585122	Eureka Springs Police	794,060	0.157%	94,060	30,662	70,614	195,336	-	486,752	-	42,167	528,919	95,776	(2,424)	93,352
587822	Evening Shade Police	34,128	0.007%	4,043	1,318	36,853	42,214	-	20,920	-	-	20,920	4,116	14,869	18,985
595922	Fairfield Bay Police	340,260	0.067%	40,306	13,139	25,817	79,262	-	208,576	-	32,839	241,415	41,040	(14,447)	26,593
604132	Farmington Fire	475,760	0.094%	56,356	18,371	152,649	182,649	-	291,637	-	39,177	330,814	57,384	67,361	124,745
604122	Farmington Police	1,131,496	0.224%	134,031	43,693	127,318	305,042	-	693,597	-	693,597	136,476	91,789	228,265	
614937	Fayetteville Fire	12,937,105	2.560%	1,532,466	499,564	155,743	2,187,773	-	7,930,333	-	431,048	8,361,381	1,560,411	(24,701)	1,305,710
614927	Fayetteville Police	12,229,965	2.420%	1,448,702	472,258	95,904	2,016,864	-	7,496,862	-	43,342	7,540,204	1,475,119	171,777	1,646,896
630032	Flippin Fire	80,805	0.016%	9,572	3,120	40,137	52,829	-	49,533	-	8,351	57,884	9,746	25,786	35,532
630022	Flippin Police	346,624	0.069%	41,059	13,385	14,757	69,201	-	212,477	-	3,430	215,907	41,808	17,864	59,672
635122	Foreman Police	-	0.000%	-	-	-	-	-	-	-	2	2	-	(1,289)	(1,289)
644033	Forrest City Fire	1,350,803	0.267%	160,010	52,161	39,429	251,600	-	828,030	-	27,823	855,853	162,927	6,680	169,607



Paid Service

Schedule of Pension Amounts by Employer

as of December 31, 2021

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	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
644022	Forrest City Police	\$ 1,484,478	0.294%	\$ 175,844	\$ 57,323	\$ 43,655	\$ 276,822	\$ -	\$ 909,972	\$ -	\$ 222,600	\$ 1,132,572	\$ 179,050	\$ (89,867)	\$ 89,183
654833	Fort Smith Fire	12,754,561	2.524%	1,510,843	492,515	12,187	2,015,545	-	7,818,435	-	611,013	8,429,448	1,538,393	(213,960)	1,324,433
654823	Fort Smith Police	8,115,016	1.606%	961,265	313,360	278,137	1,552,762	-	4,974,434	-	297,803	5,272,237	978,794	71,627	1,050,421
665322	Friendship Police	12,916	0.003%	1,530	499	2,269	4,298	-	7,918	-	111	8,029	1,558	634	2,192
693922	Gassville Fire	56,332	0.011%	6,673	2,175	9,882	18,730	-	34,531	-	655	35,186	6,794	12	6,806
693922	Gassville Police	206,263	0.041%	24,433	7,965	2,982	35,380	-	126,438	-	5,280	131,718	24,878	(9,109)	15,769
704832	Gentry Fire	47,649	0.009%	5,644	1,840	51,454	58,938	-	29,208	-	-	29,208	5,747	20,760	26,507
704822	Gentry Police	574,631	0.114%	68,068	22,189	156,471	246,728	-	352,244	-	476	352,720	69,309	68,252	137,561
713722	Gillett Police	39,115	0.008%	4,633	1,510	19,522	25,665	-	23,977	-	20,596	44,573	4,718	(3,662)	2,056
724222	Glenwood Police	185,185	0.037%	21,936	7,151	102,930	132,017	-	113,517	-	12,175	125,692	22,336	34,400	56,736
726922	Goshen Police	276,033	0.055%	32,698	10,659	66,749	110,106	-	169,206	-	-	169,206	33,294	48,880	82,174
733122	Gosnell Police	272,027	0.054%	32,223	10,504	3,770	46,497	-	166,750	-	56,264	223,014	32,811	15,893	48,704
739033	Gravel Ridge Fire Protection Dist.	137,864	0.027%	16,311	5,244	2,415	24,070	-	84,309	-	8,694	93,203	16,628	(5,581)	11,047
737422	Gravette Fire	353,065	0.070%	41,822	13,634	20,166	75,622	-	216,426	-	32,638	249,064	42,585	(17,149)	25,436
737422	Gravette Police	707,268	0.140%	83,780	27,311	60,341	171,432	-	433,549	-	16,953	450,502	85,307	18,957	104,264
743922	Green Forest Police	709,537	0.140%	84,048	27,399	53,960	165,407	-	434,940	-	55,671	490,611	85,581	16,266	101,847
744732	Greenbrier Fire	-	0.000%	-	-	-	-	-	-	-	5,173	5,173	-	(13,616)	(13,616)
746322	Greenland Police	253,806	0.050%	30,065	9,801	-	39,866	-	155,581	-	12,701	168,282	30,613	(8,802)	21,811
747133	Greenwood Fire	91,264	0.018%	10,811	3,224	10,154	24,489	-	55,944	-	218	56,162	11,008	6,245	17,253
747122	Greenwood Police	1,255,866	0.249%	148,764	48,495	323	197,582	-	769,835	-	56,714	826,549	151,476	(24,961)	126,515
754422	Greers Ferry Police	198,484	0.039%	23,512	7,664	7,057	38,233	-	121,669	-	16,444	138,113	23,940	(3,040)	20,900
776522	Hackett Police	37,623	0.007%	4,457	1,453	5,910	5,910	-	23,063	-	10,201	33,094	4,538	(8,159)	(3,621)
804422	Hampton Police	149,299	0.030%	17,685	5,765	56,251	79,701	-	91,519	-	21,066	112,585	18,008	15,309	33,317
813322	Hardy Police	156,270	0.031%	18,748	6,112	29,698	54,558	-	97,018	-	38,270	135,288	19,090	1,483	20,573
823022	Harrisburg Police	257,546	0.051%	30,508	9,945	24,580	65,033	-	157,873	-	5,822	163,695	31,064	(5,714)	25,350
834633	Harrison Fire	2,055,241	0.407%	243,454	79,363	36,962	359,779	-	1,259,845	-	25,113	1,284,958	247,893	(32,743)	215,150
834622	Harrison Police	2,112,089	0.418%	250,188	81,558	37,412	369,158	-	1,294,692	-	106,482	1,401,174	254,750	(4,864)	249,886
843522	Hartford Police	45,540	0.009%	5,394	1,739	3,559	10,712	-	27,916	-	5,647	33,563	5,493	(1,041)	4,452
847822	Haskell Fire	23,741	0.005%	2,812	917	224	3,953	-	14,553	-	236	14,789	2,864	(358)	2,506
847822	Haskell Police	349,209	0.069%	41,366	13,485	23,935	78,786	-	8,166	-	8,166	222,228	42,120	23,734	65,854
862133	Heber Springs Fire	277,487	0.055%	32,870	10,715	140,039	183,624	-	170,097	-	1,685	171,782	33,469	46,440	79,909
862122	Heber Springs Police	832,793	0.165%	98,649	32,158	12,033	142,840	-	510,495	-	37,347	547,842	100,447	(34,678)	65,769
865622	Hector Police	33,745	0.007%	3,997	1,303	20,571	25,871	-	20,685	-	11,783	32,468	4,070	8,964	13,034
864833	Helena-West Helena Fire	1,320,470	0.263%	157,482	51,337	293,975	502,794	-	814,953	-	5,615	820,568	160,354	118,605	279,959
864823	Helena-West Helena Police	1,114,296	0.221%	131,994	43,028	343,591	518,613	-	683,054	-	69,904	752,958	134,401	67,782	202,183
866422	Hermitage Police	57,858	0.011%	6,854	2,234	-	9,088	-	35,466	-	8,683	44,149	6,978	(3,548)	3,430
885022	Highfill Police	225,466	0.045%	26,708	8,706	49,737	85,151	-	138,209	-	169	138,378	27,195	27,082	54,277
890732	Highland Fire	31,997	0.006%	3,790	1,236	14,560	19,586	-	19,614	-	-	19,614	3,859	10,579	14,438
890722	Highland Police	152,184	0.030%	18,027	5,877	24,384	48,288	-	93,287	-	1,285	94,572	18,356	40,646	59,002
900833	Holiday Island Fire	165,960	0.033%	19,659	6,409	25,855	51,923	-	101,732	-	1,803	103,535	20,017	10,874	30,891
892322	Holly Grove Police	43,870	0.009%	5,197	1,694	9,844	16,735	-	26,892	-	3,674	30,566	5,291	(652)	4,639
902433	Hope Fire	835,833	0.165%	99,009	32,276	27,972	159,257	-	512,358	-	74,463	586,821	100,814	(31,079)	69,735
911337	Hot Springs Fire	6,584,698	1.303%	779,991	254,267	311,554	1,345,812	-	4,036,362	-	10,022	4,046,384	794,214	168,567	962,781
911327	Hot Springs Police	8,471,898	1.677%	1,003,540	327,141	613,411	1,944,092	-	5,393,200	-	4,237	5,197,437	1,021,839	249,718	1,270,557
921032	Hot Springs Village Fire	1,480,073	0.293%	175,322	57,153	133,587	366,062	-	907,272	-	27,537	929,809	178,519	33,896	212,415
921022	Hot Springs Village Police	1,098,306	0.217%	130,100	42,411	53,305	225,816	-	673,252	-	117,583	790,835	132,472	(56,830)	75,642
932633	Hoxie Fire	18,809	0.004%	2,228	726	587	3,541	-	11,530	-	20,728	32,258	2,269	(9,436)	(7,167)
932622	Hoxie Police	204,954	0.041%	24,278	7,914	17,077	49,269	-	125,635	-	2,425	128,060	24,721	8,136	32,857
941522	Hughes Police	100,984	0.020%	11,962	3,899	7,099	22,960	-	61,903	-	7,919	69,822	12,180	1,644	13,824
951222	Humphrey Police	40,680	0.008%	4,819	1,571	-	6,390	-	24,937	-	4,130	29,067	4,907	(3,363)	1,544
971722	Huntington Police	20,579	0.004%	2,438	795	-	3,233	-	12,615	-	19,635	32,250	2,482	(9,306)	(6,824)
962822	Huntsville Police	473,813	0.094%	56,126	18,296	38,322	112,744	-	290,443	-	5,020	295,463	57,149	13,684	70,833
981422	Huttig Police	39,115	0.008%	4,633	1,510	-	6,143	-	23,977	-	5,889	29,866	4,718	(4,100)	618
1021933	Jacksonville Fire	4,766,058	0.943%	564,564	184,040	76,912	825,516	-	2,921,552	-	53,209	2,974,761	574,859	(40,596)	534,263



Paid Service Schedule of Pension Amounts by Employer as of December 31, 2021

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 Contributions	Total Employer Pension Expense
				Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense		
1021922	Jacksonville Police	\$ 3,991,977	0.790%	\$ 472,870	\$ 154,149	\$ 268,973	\$ 895,992	\$ -	\$ 2,447,047	\$ -	\$ 141,973	\$ 2,589,020	\$ 481,493	\$ (335,594)	\$ 145,899
1031622	Jasper Police	77,787	0.015%	9,214	3,004	8,327	20,545	-	47,683	-	463	48,146	9,382	2,954	12,336
1039132	Johnson Area Fire Departm	-	0.000%	-	-	-	-	-	-	-	74,914	74,914	-	(57,477)	(57,477)
1038332	Johnson Fire	232,434	0.046%	27,533	8,975	158,663	195,169	-	142,480	-	142,480	142,480	28,035	85,638	113,673
1038322	Johnson Police	604,675	0.120%	71,627	23,349	62,810	157,786	-	370,660	-	102,260	472,920	72,933	(51,404)	21,529
1050233	Jonesboro Fire	9,122,662	1.805%	1,080,626	352,270	-	1,432,896	-	5,592,113	-	534,710	6,126,823	1,100,331	(426,348)	673,983
1050223	Jonesboro Police	10,505,523	2.079%	1,244,433	405,669	-	1,650,102	-	6,439,795	-	731,460	7,171,255	1,267,125	(399,071)	868,054
1058822	Judsonia Police	205,980	0.041%	24,399	7,954	62,029	94,382	-	126,264	-	1,727	127,991	24,844	20,774	45,618
1061822	Junction City Police	36,896	0.007%	4,371	1,425	6,075	11,871	-	22,637	-	15,763	38,380	4,450	2,227	6,677
1080422	Kensett Police	188,120	0.037%	22,284	7,264	33,475	63,023	-	115,316	-	6,694	122,010	22,690	9,930	32,620
1083922	Kibler Police	81,665	0.016%	9,674	3,153	-	12,827	-	50,060	-	19,310	69,370	9,850	(9,552)	298
1100222	Lake City Police	234,443	0.046%	27,771	9,053	3,206	40,030	-	143,711	-	12,869	156,580	28,277	(5,020)	23,257
1103732	Lake Hamilton Fire	-	0.000%	-	-	-	-	-	-	-	11,454	11,454	-	(8,761)	(8,761)
1104032	Lake Hamilton Fire Protection District	23,430	0.005%	2,775	905	11,578	15,258	-	31,633	-	316	14,979	2,826	7,830	10,556
1107222	Lake Village Police	367,575	0.073%	43,563	14,201	282	58,046	-	225,432	-	107,515	332,947	44,357	(46,825)	(2,468)
1111823	Lakeview Police	92,656	0.018%	10,976	3,578	16,668	31,222	-	56,798	-	5,181	61,979	11,766	626	11,802
1086322	Lamar Police	130,707	0.026%	15,483	5,047	7,664	28,194	-	80,122	-	1,814	81,936	15,765	2,044	17,809
1119422	Lavaca Police	152,550	0.030%	18,070	5,891	6,910	30,871	-	93,512	-	13,746	107,258	18,400	(10,899)	7,508
1140122	Leachville Police	229,638	0.045%	27,202	8,867	27,127	63,196	-	140,766	-	960	141,726	27,598	23,195	50,893
1150922	Lepanto Police	93,134	0.018%	11,032	3,596	5,795	20,423	-	57,090	-	8,030	65,120	11,233	(2,493)	8,740
1152522	Lewisville Police	80,400	0.016%	9,481	3,091	16,080	28,652	-	49,064	-	38,810	87,874	9,654	(6,347)	3,307
1161432	Lincoln Fire	61,142	0.012%	7,243	2,361	13,245	22,849	-	37,480	-	1,323	38,803	7,375	3,234	10,609
1161422	Lincoln Police	445,783	0.088%	52,805	17,214	96,499	166,518	-	273,261	-	522	273,783	53,768	48,323	102,091
1157622	Little Rock Police	420,882	0.083%	49,856	16,252	26,051	92,159	-	257,997	-	25,339	284,326	50,765	3,676	54,441
1160633	Little Rock Fire	44,132,529	8.734%	5,227,724	1,704,170	689,867	7,621,761	-	27,052,857	-	1,640,835	28,693,692	5,323,051	(907,315)	4,415,736
1160623	Little Rock Police	50,420,068	9.978%	5,972,515	1,946,962	271,677	8,191,154	-	30,907,062	-	1,084,629	31,991,691	6,081,423	(12,913)	6,068,510
1180022	Lonoke Police	640,089	0.127%	75,822	24,717	122,715	223,254	-	392,369	-	410	392,779	77,204	51,911	129,115
10010	Logpi Staff	1,066,836	0.211%	126,372	41,196	26,280	193,848	-	653,961	-	37,081	691,042	128,677	(18,429)	110,248
1190833	Lowell Fire	2,014,556	0.399%	238,634	77,792	65,500	381,926	-	1,234,905	-	26,219	1,261,124	242,986	178,330	421,316
1190822	Lowell Police	1,213,871	0.240%	143,789	46,873	170,331	360,993	-	744,092	-	-	744,092	146,411	95,623	242,034
1195922	Luxora Police	63,517	0.013%	7,524	2,453	17,333	27,310	-	38,935	-	14,128	53,063	7,661	(6,629)	1,032
1218133	Magnolia Fire	673,823	0.133%	79,818	26,020	-	105,838	-	413,048	-	23,392	436,440	81,273	(16,863)	64,410
1218122	Magnolia Police	1,244,764	0.246%	147,449	48,066	2,877	198,392	-	763,030	-	25,139	788,169	150,137	(25,928)	124,209
1229733	Malvern Fire	1,103,893	0.218%	130,762	42,627	579	173,968	-	676,577	-	75,167	752,844	133,146	(39,456)	93,690
1229722	Malvern Police	1,222,321	0.242%	144,790	47,200	31,418	223,408	-	749,272	-	71,217	820,489	147,430	12,497	159,927
1248332	Manila Fire	766	0.000%	91	30	568	689	-	469	-	16,584	17,053	92	(3,652)	(3,560)
1248322	Manila Police	259,022	0.051%	30,682	10,002	42,972	83,656	-	158,778	-	10,655	169,433	31,242	4,907	36,149
1258022	Mansfield Police	147,756	0.029%	17,503	5,706	11,611	34,820	-	90,573	-	20,669	111,242	17,822	(15,494)	2,328
1268832	Marianna Fire	95,630	0.019%	11,328	3,693	28,213	43,234	-	58,621	-	828	59,449	11,534	9,793	21,327
1268822	Marianna Police	469,302	0.093%	55,591	18,122	192	73,905	-	287,678	-	46,667	334,345	56,605	(23,290)	33,315
1278532	Marion Fire	260,409	0.052%	30,847	10,056	25,097	66,000	-	159,628	-	15,542	175,170	31,409	4,456	35,865
1278526	Marion Police	1,544,283	0.306%	182,928	59,632	-	242,560	-	946,632	-	79,196	1,025,828	186,264	(40,901)	145,363
1288222	Marked Tree Police	298,598	0.059%	35,370	11,530	38,038	84,938	-	183,038	-	6,656	189,694	36,015	15,242	51,257
1297122	Marmaduke Police	204,194	0.040%	24,188	7,885	94	32,167	-	125,169	-	16,214	141,383	24,629	(9,374)	15,255
1305622	Marshall Police	110,982	0.022%	13,146	4,286	7,535	24,967	-	68,031	-	37,519	105,550	13,886	(11,102)	2,284
1308022	Marvell Police	135,384	0.027%	16,037	5,228	7,945	29,210	-	82,899	-	67,268	150,257	16,329	(26,058)	(9,729)
1318833	Maumelle Fire	3,084,122	0.610%	365,330	119,093	189,219	673,642	-	1,890,540	-	62,358	1,952,898	371,992	140,546	512,538
1318823	Maumelle Police	2,491,919	0.493%	295,181	96,225	192,409	583,815	-	1,527,525	-	81,311	1,608,836	300,563	83,513	384,076
1324232	Mayflower Fire	47,471	0.009%	5,623	1,833	3,289	10,745	-	29,099	-	1,319	30,418	5,726	377	6,103
1324222	Mayflower Police	397,063	0.079%	47,034	15,333	22,382	84,749	-	234,396	-	34,930	278,326	47,892	(17,245)	30,647
1328522	McCrory Police	232,729	0.046%	27,568	8,987	35,691	72,246	-	142,661	-	980	143,641	28,071	8,995	37,066
1338233	McGehee Fire	588,890	0.117%	69,757	22,740	35,906	128,403	-	360,984	-	8,379	369,363	71,029	(1,779)	69,250
1338222	McGehee Police	491,262	0.097%	58,193	18,970	58,503	135,666	-	301,139	-	28,409	329,548	59,254	14,223	73,477
1358722	Mcrae Police	41,795	0.008%	4,951	1,614	825	7,390	-	25,620	-	56,900	62,520	5,041	(29,512)	(24,471)



Paid Service Schedule of Pension Amounts by Employer as of December 31, 2021

Employer ID	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
		Net Pension Liability	Employer Allocation Percentage	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense		
1377333	Mena Fire	\$ 195,389	0.039%	\$ 23,145	\$ 7,545	\$ 17,966	\$ 48,656	\$ -	\$ 119,771	\$ -	\$ 119,771	\$ 23,567	\$ 13,938	\$ 37,505	
1388922	Mineral Springs Police	112,009	0.022%	13,268	4,325	18,781	36,374	-	68,660	-	266	68,926	13,510	8,628	22,138
1398622	Monette Police	236,152	0.047%	27,973	9,119	21,322	58,414	-	144,759	-	144,759	28,483	20,201	48,684	
1408733	Monticello Fire	564,916	0.112%	66,917	21,814	21,709	110,440	-	346,288	-	32,359	378,647	68,137	(6,171)	59,966
1418422	Montrose Police	1,664	0.000%	197	64	-	261	-	1,020	-	7,910	8,930	201	(4,273)	(4,072)
1421432	Morning Star Spa	34,366	0.007%	4,071	1,327	4,371	9,769	-	21,066	-	158	21,224	4,145	686	4,831
1427332	Morrilton	54,884	0.011%	6,501	2,119	40,229	48,849	-	33,643	-	-	33,643	6,620	20,620	27,240
1438933	Mountain Home Fire	1,866,561	0.369%	221,104	72,077	-	293,181	-	1,144,186	-	160,552	1,304,738	225,135	(117,292)	107,843
1438922	Mountain Home Police	1,938,794	0.384%	229,660	74,866	37,200	341,726	-	1,188,464	-	9,720	1,198,184	233,848	6,637	238,485
1447822	Mountain Pine Police	107,720	0.021%	12,760	4,160	11,777	28,697	-	66,031	-	42,936	108,967	12,993	15,005	27,998
1452422	Mountain View Police	457,983	0.091%	54,250	17,685	86,795	158,730	-	280,740	-	77,308	358,048	55,240	4,294	59,534
1436222	Mountainburg Police	39,115	0.008%	4,633	1,510	10,378	16,521	-	23,977	-	32,987	56,964	4,718	(7,138)	(2,420)
1455722	Mulberry Police	143,701	0.028%	17,022	5,549	13,504	36,075	-	88,087	-	-	88,087	17,332	14,774	32,106
1467222	Murfreesboro Police	163,708	0.032%	19,392	6,322	29,908	55,622	-	100,351	-	6,114	106,465	19,746	7,504	27,250
1487733	Nashville Fire	60,698	0.012%	7,190	2,344	10,380	19,914	-	37,208	-	14,643	51,851	7,321	(7,994)	(673)
1506733	Newport Fire	1,106,423	0.219%	131,061	42,724	22,769	196,554	-	678,228	-	34,211	712,439	133,451	3,511	136,962
1506722	Newport Police	967,716	0.192%	114,631	37,368	78,798	230,797	-	593,201	-	593,201	116,721	66,301	183,022	249,323
1509133	No Hill Fire	80,217	0.016%	9,502	3,098	16,677	29,277	-	49,172	-	105	49,277	9,675	7,880	19,455
1535933	North Little Rock Fire	14,039,739	2.788%	1,663,079	542,142	595,385	2,800,806	-	8,606,238	-	934,507	9,540,745	1,693,405	(7,394)	1,686,011
1536923	North Little Rock Police	13,939,642	2.759%	1,651,222	538,277	580,094	2,769,593	-	8,544,879	-	479,980	9,024,859	1,681,332	277,875	1,959,207
1524532	Northwest Lakeside Association Fire	50,112	0.010%	5,936	1,935	54,114	61,985	-	30,718	-	-	30,718	6,044	21,833	27,877
1547433	Oak Grove Fire Protection Dist. #25	92,501	0.018%	10,957	3,572	1,903	16,432	-	56,702	-	20,138	76,840	11,157	(6,385)	4,772
1555522	Ota Police	136,477	0.027%	16,166	5,270	23,494	44,930	-	83,659	-	121	83,780	16,461	10,926	27,387
1566022	Oppo Police	31,831	0.006%	3,770	1,229	8,356	13,855	-	19,512	-	16,575	36,087	3,839	(7,484)	(3,645)
1576833	Osceola Fire	1,036,870	0.205%	122,823	40,039	499	163,361	-	635,592	-	138,007	773,599	125,062	(71,477)	53,585
1576822	Osceola Police	1,609,669	0.319%	190,674	62,157	26,489	279,320	-	986,713	-	234,336	1,221,049	194,150	(114,407)	79,743
1585732	Ozark Fire	90,598	0.018%	10,732	3,498	2,776	17,006	-	55,536	-	49,917	105,453	10,927	(20,983)	(10,056)
1585722	Ozark Police	465,102	0.092%	55,094	17,960	39,962	113,016	-	285,103	-	21,053	306,156	56,098	42,224	98,322
1599722	Pangburn Police	68,649	0.014%	8,132	2,551	19	10,802	-	42,081	-	5,406	47,487	8,280	(5,165)	3,115
1616033	Paragould Fire	2,358,178	0.467%	279,338	91,061	141,661	512,060	-	1,445,543	-	74,841	1,520,384	284,432	50,869	335,301
1616022	Paragould Police	2,883,529	0.571%	341,569	111,347	-	452,916	-	1,767,578	-	330,773	2,098,351	347,797	(169,547)	178,250
1623322	Patterson Police	42,112	0.008%	4,988	1,626	34,684	41,298	-	25,814	-	20,129	45,943	5,079	(3,534)	1,545
1627632	Pea Ridge	105,556	0.021%	12,504	4,076	112,490	129,070	-	64,705	-	-	64,705	12,732	45,731	58,463
1627622	Pea Ridge Police	977,536	0.193%	115,794	37,747	19,366	172,907	-	599,221	-	63,065	662,286	117,906	(16,307)	101,599
1628422	Perla Police	12,317	0.002%	1,459	476	2,746	4,681	-	7,550	-	1,543	9,093	1,486	(1,220)	266
1631422	Perryville Police	279,889	0.055%	33,154	10,808	8,396	52,358	-	171,570	-	24,048	195,618	33,759	7	33,766
1646233	Pine Bluff Fire	6,672,211	1.320%	790,358	257,646	332,468	1,380,472	-	4,090,007	-	327,773	4,417,780	804,770	44,169	848,939
1646223	Pine Bluff Police	6,132,740	1.214%	726,454	236,815	201,018	1,164,287	-	3,759,316	-	915,160	4,674,476	739,701	(464,827)	275,074
1657822	Plainview Police	15,247	0.003%	1,806	589	9,048	11,443	-	9,346	-	-	1,062	1,068	1,839	(2,037)
1643822	Pleasant Plains Police	-	0.000%	-	-	-	-	-	-	-	54	54	-	(653)	(653)
1665933	Pocahontas Fire	358,397	0.071%	42,454	13,839	8,140	64,433	-	219,694	-	38,636	258,330	43,228	(35,186)	8,042
1665922	Pocahontas Police	924,439	0.183%	109,505	35,697	68,294	213,496	-	566,673	-	989	567,662	111,501	30,660	142,161
1671322	Portland Police	47,821	0.009%	5,665	1,847	6,580	14,092	-	29,314	-	924	30,238	5,768	7,929	13,697
1669322	Pottsville Police	321,479	0.064%	38,081	12,414	22,050	72,545	-	197,064	-	32,043	229,107	38,775	12,172	50,947
1675632	Prairie Grove Fire	262,329	0.052%	31,074	10,130	101,266	142,470	-	160,805	-	4,604	165,409	31,641	65,455	97,096
1675622	Prairie Grove Police	998,686	0.198%	118,300	38,564	104,099	260,963	-	612,186	-	9,175	621,361	120,457	59,165	179,622
1685333	Pulaski Co Fire	2,162,357	0.428%	256,142	83,499	100,976	440,617	-	1,325,506	-	22,339	1,347,845	260,813	51,428	312,241
1695022	Ravenden Police	45,524	0.009%	5,393	1,758	8,573	15,724	-	27,906	-	1,050	28,956	5,491	(456)	5,035
1704322	Rector Police	195,106	0.039%	23,111	7,534	13,265	43,910	-	119,598	-	27,514	147,112	23,533	(8,916)	14,617
1713222	Redfield Police	350,990	0.069%	41,577	13,553	46,707	101,837	-	215,154	-	4,385	219,539	42,335	13,948	56,283
1714022	Rison Police	205,331	0.041%	24,323	7,929	71,537	103,789	-	125,866	-	9,569	135,435	24,766	21,794	46,560
1720522	Rockport Police	225,588	0.045%	26,722	8,711	13,327	48,760	-	138,283	-	75,382	213,665	27,209	(30,316)	(3,107)
1724833	Rogers Fire	10,873,153	2.152%	1,287,981	419,866	220,040	1,927,886	-	6,665,148	-	308,644	6,973,792	1,311,467	(18,447)	1,293,020
1724822	Rogers Police	8,770,074	1.736%	1,038,860	338,655	79,926	1,457,441	-	5,375,979	-	301,128	5,677,107	1,057,804	(54,988)	1,002,816



Paid Service Schedule of Pension Amounts by Employer as of December 31, 2021

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	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense
1737373	Russellville Fire	\$ 3,972,519	0.786%	\$ 470,565	\$ 153,398	\$ 144,226	\$ 768,189	\$ -	\$ 2,435,120	\$ -	\$ 167,889	\$ 2,603,009	\$ 479,146	\$ (778)	\$ 478,368
1737372	Russellville Police	3,507,778	0.694%	415,514	135,452	2,887	553,853	-	2,150,237	-	155,226	2,305,463	423,091	(111,639)	311,452
1753122	Salem Police	231,780	0.046%	27,455	8,950	34,997	71,402	-	142,079	-	7,140	149,219	27,956	10,873	38,829
1763933	Searcy Fire	3,017,204	0.597%	357,403	116,509	116,509	75,314	-	1,849,320	-	221,939	2,071,459	363,920	(64,425)	299,495
1763922	Searcy Police	3,008,177	0.545%	356,334	116,160	88,308	560,802	-	1,843,986	-	60,912	1,904,898	362,832	(25,501)	337,331
1765522	Shannon Hills Police	219,873	0.044%	26,045	8,490	46,862	81,397	-	134,780	-	64,108	198,888	26,520	(11,325)	15,195
1774432	Sheridan Fire	-	0.000%	-	-	-	-	-	-	-	6,432	6,432	-	(8,175)	(1,743)
1778722	Sherwood Police	5,333,986	1.056%	631,838	205,971	21,561	859,370	-	3,269,687	-	297,588	3,567,275	643,359	(121,364)	521,995
1783333	Siloam Springs Fire	3,480,086	0.689%	412,234	134,383	-	546,617	-	2,133,263	-	285,213	2,418,476	419,751	(164,169)	255,582
1783322	Siloam Springs Police	2,781,357	0.550%	329,466	107,402	117,672	554,540	-	1,704,948	-	66,279	1,771,227	335,474	(83,531)	326,943
1793022	Smackover Police	469,729	0.093%	55,642	18,139	37,270	111,051	-	287,940	-	4,641	292,581	56,656	33,791	90,447
1798126	Sparkman Police	47,854	0.009%	5,669	1,848	19,885	27,402	-	29,334	-	-	29,334	5,772	15,425	21,197
1803133	Springdale Fire	12,076,022	2.390%	1,430,467	466,313	735,358	2,632,138	-	7,402,496	-	61,641	7,464,137	1,456,551	(208,586)	1,665,137
1803122	Springdale Police	12,006,003	2.376%	1,422,172	463,610	120,594	2,006,376	-	7,359,575	-	416,630	7,776,205	1,448,106	(188,591)	1,259,515
1813922	Stamps Police	113,501	0.022%	13,445	4,383	20,081	37,909	-	69,575	-	24,161	93,736	13,690	(9,881)	3,809
1824422	Star City Police	260,009	0.051%	30,799	10,040	24,621	65,460	-	159,384	-	17,058	176,442	31,361	6,097	37,458
1828722	Stephens Police	23,863	0.005%	2,827	921	8,228	12,176	-	14,628	-	29,581	38,759	2,878	3,014	5,892
1843022	Strong Police	23,314	0.005%	2,762	900	-	3,662	-	14,291	-	1,837	16,128	2,812	(1,291)	1,521
1854633	Stuttgart Fire	989,620	0.196%	117,226	38,214	128,088	283,528	-	606,629	-	1,959	608,588	119,363	60,202	179,565
1854622	Stuttgart Police	1,342,924	0.266%	159,076	51,857	153,928	364,861	-	823,201	-	62,830	886,031	161,977	35,566	197,543
1873222	Sulphur Police	141,171	0.028%	16,722	5,451	68,899	91,072	-	86,536	-	44,408	130,944	17,027	15,353	32,380
1879122	Swifton Police	48,681	0.010%	5,766	1,880	15,628	23,274	-	29,841	-	17,662	47,503	5,872	(3,688)	2,184
1892933	Texarkana Fire	4,646,570	0.920%	550,410	179,426	-	729,836	-	2,848,307	-	217,238	3,065,545	560,447	(144,955)	415,492
1892923	Texarkana Police	5,540,160	1.096%	656,260	213,332	6,459	876,651	-	3,396,070	-	110,259	3,510,329	688,227	(5,621)	666,606
1908932	Tontitown Fire	113,468	0.022%	13,441	4,382	17,998	35,821	-	69,555	-	631	70,186	13,686	30,475	44,161
1908922	Tontitown Police	719,402	0.142%	85,217	27,780	210,910	323,907	-	440,987	-	-	440,987	86,771	109,302	196,073
885032	Town Of Highfill Fire	32,025	0.006%	3,793	1,237	34,582	39,612	-	19,631	-	-	19,631	3,863	13,953	17,816
1922433	Trumann Fire	348,771	0.069%	41,314	13,468	19,962	74,744	-	213,794	-	2,197	215,991	42,067	7,930	49,997
1922422	Trumann Police	929,899	0.184%	110,151	35,908	-	146,059	-	570,020	-	94,918	664,938	112,160	(84,221)	27,939
1931322	Tuckerman Police	210,308	0.042%	24,912	8,121	56,982	90,015	-	128,917	-	11,887	140,804	25,366	15,765	41,131
1937222	Tyronea Fire	50,439	0.010%	5,975	1,948	4,265	12,188	-	30,919	-	56,206	87,125	6,084	(25,242)	(19,158)
1941033	Van Buren Fire	3,210,883	0.635%	380,346	123,988	183,869	688,203	-	1,968,244	-	14,200	1,982,444	387,281	60,435	447,716
1941022	Van Buren Police	2,752,290	0.545%	326,023	106,279	169,599	601,901	-	1,687,130	-	63,058	1,750,188	331,968	106,029	437,997
1952632	Vilonia Fire	119,460	0.024%	14,151	4,613	18,016	36,780	-	73,228	-	2,112	75,340	14,409	15,319	29,728
1952622	Vilonia Police	591,980	0.117%	70,123	22,859	79,831	172,813	-	362,879	-	59,546	422,425	71,402	(4,680)	66,722
1991722	Waldo Police	28,435	0.006%	3,368	1,098	3,651	8,117	-	17,430	-	1,582	19,012	3,430	(1,821)	1,609
2002822	Waldron Police	519,508	0.103%	61,538	20,061	8,670	90,269	-	318,454	-	10,013	328,467	62,661	(9,538)	53,123
2011733	Walnut Ridge Fire	392,946	0.078%	46,547	15,174	61,023	122,744	-	240,873	-	3,340	244,213	47,395	26,246	73,641
2011722	Walnut Ridge Police	374,410	0.074%	44,351	14,458	1,940	60,749	-	239,510	-	10,455	239,965	45,159	947	46,106
2016832	Ward Fire	67,090	0.013%	7,947	2,591	8,263	18,801	-	41,126	-	6,073	47,199	8,092	(2,962)	5,130
2016822	Ward Police	566,153	0.112%	67,064	21,862	132,652	221,578	-	347,047	-	397	347,444	68,287	74,636	142,923
2021433	Warren Fire	171,858	0.034%	20,357	6,636	55,000	81,993	-	105,348	-	3,304	108,652	20,729	20,461	41,190
2041922	Weiner Police	74,869	0.015%	8,869	2,891	18,634	30,394	-	45,894	-	257	46,151	9,030	7,941	16,971
2050832	West Fork Fire	121,646	0.024%	14,410	4,697	960	20,067	-	74,568	-	1,491	76,059	14,672	(817)	13,855
2050822	West Fork Police	315,337	0.062%	37,353	12,177	779	50,309	-	193,299	-	11,755	205,054	38,034	(5,895)	32,139
2060533	West Memphis Fire	4,257,429	0.843%	504,314	164,400	193,995	862,709	-	2,609,767	-	8,105	2,617,872	513,510	71,176	584,686
2060522	West Memphis Police	5,103,138	1.010%	604,493	197,057	40,197	841,747	-	3,128,179	-	886,262	4,014,441	615,516	(304,692)	310,824
2070222	Wheatley Police	35,703	0.007%	4,229	1,379	7,103	12,711	-	21,886	-	32,809	54,695	4,306	(4,124)	182
2081822	White Hall Police	1,014,765	0.201%	120,204	39,185	39,734	199,123	-	632,442	-	48,307	670,349	122,396	(26,466)	95,930
2100822	Wilnot Police	58,473	0.012%	6,926	2,258	46,818	56,002	-	35,844	-	65,531	101,375	7,053	(16,200)	(9,147)
2109122	Wilson Police	69,204	0.014%	8,198	2,672	926	11,796	-	42,421	-	21,709	64,130	8,347	(16,314)	(7,967)
2119933	Wynne Fire	513,156	0.102%	60,786	19,815	12,686	93,287	-	314,560	-	33,448	348,008	61,894	(6,345)	55,549
2119922	Wynne Police	1,081,422	0.214%	128,100	41,759	107,872	277,531	-	662,903	-	864	663,767	130,436	47,539	177,975
	TOTAL	\$ 505,314,681	100.00%	\$ 59,857,109	\$ 19,512,638	\$ 19,986,265	\$ 99,356,017	\$ -	\$ 309,753,507	\$ -	\$ 20,825,243	\$ 330,578,745	\$ 60,948,597	\$ (514,579)	\$ 60,434,014



Volunteer Service Schedule of Pension Amounts by Employer as of December 31, 2021

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	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense
2170034	101-Gamaliel Fpd #5	62,573	0.237%	\$ 7,987	\$ -	\$ 3,372	\$ 11,359	\$ 316	\$ 33,324	\$ 5,045	\$ 7,297	\$ 45,982	\$ 2,679	\$ (1,177)	\$ 1,502
2163634	70 West Fire Protection District Fire	3,134	0.012%	400	-	3,532	3,932	16	1,669	253	-	1,938	134	1,643	1,777
15034	Alexander Volunteer Fire	10,449	0.040%	1,334	-	7,051	8,385	53	5,565	842	3,979	10,439	447	4,181	4,628
15024	Alexander Volunteer Police	36,742	0.139%	4,690	-	18,172	22,862	185	19,568	2,962	-	22,715	1,573	14,956	16,529
10634	Allison Sylamore Volunteer Fire	13,902	0.053%	1,775	-	11,557	13,332	70	7,404	1,121	13,965	22,560	595	4,171	4,766
11634	Alma Volunteer Fire	87,592	0.332%	11,181	-	11,176	22,357	442	46,649	7,062	10,937	65,090	3,750	748	4,498
19534	Alpena Volunteer Fire	41,794	0.159%	5,335	-	28,882	34,217	211	22,258	3,370	3,214	29,053	1,789	20,205	21,994
24834	Alzheimer Volunteer Fire	4,354	0.017%	556	-	-	556	22	2,319	351	6,978	9,670	186	(3,369)	(3,183)
24824	Alzheimer Volunteer Police	-	0.000%	-	-	1,177	1,177	-	-	-	2,155	2,155	-	(371)	(371)
20534	Altus Volunteer Fire	58,136	0.221%	7,421	-	7,832	15,253	293	30,961	4,687	-	35,941	2,489	5,980	8,469
20524	Altus Volunteer Police	-	0.000%	-	-	1	1	-	-	-	2,818	2,818	-	(4,205)	(4,205)
30234	Amity Volunteer Fire	55,696	0.211%	7,109	-	646	7,755	281	29,662	4,490	1,407	35,840	2,384	(2,422)	(38)
30224	Amity Volunteer Police	3,483	0.013%	445	-	44	489	18	1,855	281	87	2,241	149	(61)	88
31034	Antioch Volunteer Fire	45,159	0.171%	5,764	-	9,623	15,387	228	24,050	3,641	21,166	49,085	1,933	(11,599)	(9,666)
34534	Appleton Rural Volunteer Fire	52,070	0.198%	6,647	-	12,279	18,926	263	27,731	4,198	11,160	43,352	2,229	(3,635)	(1,406)
36134	Arch Street Fpd #16	51,342	0.195%	6,554	-	13,151	19,705	259	27,343	4,139	4,270	36,011	2,198	1,277	3,475
41834	Arkadelphia Volunteer Fire	38,542	0.146%	4,920	-	3,854	8,774	194	20,526	3,107	8,284	32,111	1,650	(4,934)	(3,284)
50734	Arkansas City Volunteer Fire	51,834	0.197%	6,616	-	19,967	26,583	261	17,605	4,179	3,999	36,044	2,219	7,528	9,747
64734	Ash Flat Volunteer Fire	45,715	0.173%	5,835	-	10,015	15,850	231	24,346	3,886	9,365	37,628	1,957	(6,915)	(4,958)
64724	Ash Flat Volunteer Police	14,079	0.053%	1,797	-	1,179	2,976	71	7,498	1,135	10,202	18,906	603	(2,933)	(2,330)
60434	Ashdown Volunteer Fire	73,371	0.278%	9,366	-	2,074	11,440	370	39,075	5,915	537	45,897	3,141	(949)	2,192
60424	Ashdown Volunteer Police	17,734	0.067%	2,264	-	2,385	4,649	89	9,444	1,430	3,692	14,655	759	1,346	2,105
70134	Atkins Volunteer Fire	83,529	0.317%	10,662	-	1,328	11,990	421	44,485	6,734	3,343	54,983	3,576	(1,061)	2,515
70124	Atkins Volunteer Police	10,798	0.041%	1,378	-	521	1,899	54	5,751	871	1,584	8,260	462	(639)	(177)
80924	Augusta Police	30	0.000%	4	-	33	37	-	16	2	-	18	1	16	17
80934	Augusta Volunteer Fire	48,381	0.184%	6,176	-	-	6,176	244	25,766	3,901	29,344	59,255	2,071	(14,161)	(12,090)
82534	Austin Volunteer Fire	59,499	0.226%	7,595	-	18,369	25,964	300	31,687	4,797	13,226	50,010	2,547	5,620	8,167
83334	Avoca Volunteer Fire	85,590	0.325%	10,925	-	26,222	37,147	432	45,582	6,901	-	52,915	3,664	16,527	20,191
90634	Bald Knob Volunteer Fire	66,405	0.252%	8,476	-	501	8,977	335	35,365	5,354	7,753	48,807	2,843	(4,922)	(2,079)
90524	Bald Knob Volunteer Police	-	0.000%	-	-	58	58	-	-	-	2,786	2,786	-	(4,248)	(4,248)
100734	Barling Volunteer Fire	66,031	0.250%	8,429	-	7,270	15,699	333	35,166	5,324	1,680	42,503	2,827	6,702	9,529
100724	Barling Volunteer Police	21,709	0.082%	2,771	-	14,016	16,787	109	11,561	1,750	17,204	30,624	929	3,553	4,482
107434	Barton-Lea Fire Department, Inc.	156,669	0.594%	19,998	-	5,570	25,568	790	83,436	12,631	16,761	113,618	6,707	(5,997)	710
110434	Batesville Volunteer Fire	48,440	0.184%	6,183	-	11,780	17,963	244	25,797	3,905	10,149	40,095	2,074	(1,299)	1,945
110424	Batesville Volunteer Police	56,075	0.213%	7,158	-	4,565	11,723	283	29,863	4,521	-	34,667	2,401	6,545	8,946
112034	Bauxite Volunteer Fire	34,538	0.131%	4,409	-	18,917	23,326	174	18,394	2,785	10,967	32,320	1,479	12,710	14,189
112024	Bauxite Volunteer Police	10,449	0.040%	1,334	-	1,334	1,334	53	5,565	842	6,846	13,306	447	(3,526)	(3,079)
122834	Bay Village Volunteer Fire	6,966	0.026%	889	-	86	975	35	3,710	562	177	4,484	298	(117)	181
120134	Bay Volunteer Fire	75,870	0.288%	9,685	-	12,954	22,639	383	40,406	6,117	8,297	55,203	3,248	741	3,989
120124	Bay Volunteer Police	10,449	0.040%	1,334	-	3,246	4,580	53	5,565	842	3,595	10,055	447	1,822	2,269
405734	Bdr Fd#1	174,462	0.662%	22,269	-	-	22,269	880	92,912	14,066	9,140	116,998	7,469	(8,405)	(936)
130934	Bearden Volunteer Fire	31,346	0.119%	4,001	-	8,086	12,087	134	16,694	2,527	9,668	29,047	1,342	1,545	2,887
128734	Beaver Lake Volunteer Fire	88,404	0.335%	11,284	-	18,682	29,966	446	47,081	7,128	2,795	57,450	3,785	12,284	16,069
126034	Beaverfork Volunteer Fire	48,789	0.185%	6,228	-	7,983	14,211	246	25,984	3,934	2,711	32,875	2,089	(204)	1,885
134134	Bee Branch Volunteer Fire	34,828	0.132%	4,445	-	3,528	7,974	176	18,548	2,808	2,947	24,479	1,491	(558)	933
131734	Beebe Volunteer Fire	76,623	0.291%	9,781	-	713	10,494	386	40,807	6,178	8,765	56,136	3,280	109	3,389
140624	Bella Vista Police	871	0.003%	111	-	981	1,092	4	464	70	-	538	37	457	494
140634	Bella Vista Volunteer Fire	-	0.000%	-	-	1	1	-	-	-	2,687	2,687	-	(3,541)	(3,541)
139234	Belleville Volunteer Fire	38,311	0.145%	4,890	-	-	4,890	193	20,403	3,089	10,590	34,275	1,640	(5,450)	(3,810)
150324	Benton Volunteer Police	6,297	0.024%	804	-	4,353	5,157	32	3,353	508	669	4,562	270	2,989	3,259
160034	Bentonville Volunteer Fire	7,777	0.030%	993	-	4,007	5,000	39	4,142	627	2,494	7,302	333	1,891	2,224
160024	Bentonville Volunteer Police	6,966	0.026%	889	-	2,539	3,428	35	3,710	562	115	4,422	298	2,568	2,866
162734	Bergman Volunteer Fire Association	25,049	0.095%	3,197	-	1,053	4,250	126	13,340	2,020	6,797	22,283	1,072	(7,337)	(6,265)
170834	Berryville Volunteer Fire	62,199	0.236%	7,940	-	14,991	22,931	314	33,125	5,015	4,729	43,183	2,663	2,811	5,474



Volunteer Service Schedule of Pension Amounts by Employer as of December 31, 2021

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	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense
170824	Berryville Volunteer Police	7,025	0.027%	\$ 897	\$ -	\$ 3,768	\$ 4,665	\$ 35	\$ 3,741	\$ 566	\$ 99	\$ 4,441	\$ 301	\$ 2,457	\$ 2,758
168634	Belhel Heights Volunteer Fire	-	0.000%	-	-	3,720	-	-	-	-	47,870	-	-	(21,862)	(21,862)
168624	Bethel Heights Volunteer Police	-	0.000%	-	-	1,829	1,829	-	-	-	7,319	7,319	-	(2,811)	(2,811)
169434	Bethesda Area Volunteer Fire	52,243	0.198%	6,669	6,669	5,335	12,004	263	37,823	4,212	5,511	37,809	2,236	(352)	1,884
172434	Big Creek Volunteer Fire	45,508	0.173%	5,809	-	2,195	8,004	229	24,236	3,669	226	28,360	1,948	357	2,305
164334	Bigelow Volunteer Fire	20,838	0.079%	2,660	-	188	2,848	105	11,098	1,680	2,896	15,779	892	(2,876)	(1,984)
171634	Bigger-Reyno Volunteer Fire	48,760	0.185%	6,224	-	6,224	246	25,968	3,931	11,570	41,715	2,087	(3,125)	(1,038)	8,552
173234	Biscoe Volunteer Fire	34,710	0.132%	4,431	-	14,355	18,786	175	18,486	2,798	1,349	22,808	1,486	7,066	8,552
174034	Bismarck Fire Pro Association	40,515	0.154%	5,172	-	10,194	15,366	204	21,577	3,266	13,273	38,320	1,734	1,793	3,527
175924	Black Rock Volunteer Police	-	0.000%	-	-	-	-	-	-	-	3,878	-	-	(1,884)	(1,884)
185634	Bonanza Volunteer Fire	76,450	0.290%	9,759	-	10,083	19,842	385	40,715	6,164	-	47,264	3,273	11,518	14,791
189934	Bono Fire Volunteer Fire	79,466	0.301%	10,144	-	720	10,864	401	42,321	6,407	2,980	52,109	3,402	(89)	3,313
188024	Bono Volunteer Police	6,966	0.026%	889	-	85	974	35	3,710	562	4,833	9,140	298	(2,225)	(1,927)
190234	Boonville Volunteer Fire	48,760	0.185%	6,224	-	9,616	15,840	246	25,968	3,931	198	30,343	2,087	3,989	6,076
194534	Boston Mountain Volunteer Fire	58,195	0.221%	7,428	-	7,669	15,097	293	30,993	4,692	17,192	53,170	2,491	(9,057)	(6,566)
199634	Bradford Volunteer Fire	49,109	0.186%	6,269	-	6,269	248	248	26,154	3,959	20,493	50,854	2,102	(12,648)	(10,546)
199624	Bradford Volunteer Police	10,247	0.039%	1,308	-	6,966	8,274	54	5,457	826	3,724	10,059	439	2,785	3,224
201134	Bradley County Rural Volunteer Fire	27,691	0.105%	3,535	-	-	3,535	140	14,747	2,233	6,797	23,917	1,185	1,279	2,464
200334	Bradley Volunteer Fire	30,996	0.118%	3,957	-	3,447	7,404	156	16,508	2,499	531	19,694	1,327	3,293	4,620
200324	Bradley Volunteer Police	6,267	0.024%	800	-	-	800	32	3,338	505	3,245	7,120	268	(203)	65
209734	Brinkley Volunteer Fire	51,810	0.197%	6,613	-	15,235	21,848	261	27,592	4,177	-	32,030	2,218	7,192	9,410
209724	Brinkley Volunteer Police	6,966	0.026%	889	-	86	975	35	3,710	562	177	4,484	298	(1,177)	181
206234	Brookland Fire Protection District	95,837	0.364%	12,233	-	4,013	16,246	483	51,040	7,727	6,563	65,813	4,103	3,587	7,690
212724	Brookland Volunteer Police	13,931	0.053%	1,778	-	7,511	9,289	70	7,419	1,123	4,831	13,443	596	(262)	334
217834	Bruno Fire Protection District	34,597	0.131%	4,416	-	4,416	-	174	18,425	2,789	30,360	51,748	1,481	(15,550)	(14,069)
219424	Bryant Volunteer Police	41,912	0.159%	5,350	-	17,822	23,172	211	23,221	3,379	78	25,589	1,794	8,634	10,428
222434	Buena Vista Volunteer Fire	13,902	0.053%	1,775	-	136	1,911	70	7,404	70	351	8,946	595	(970)	375
224034	Buford Volunteer Fire	51,431	0.195%	6,565	-	-	6,565	259	27,390	4,147	19,610	51,406	2,202	(16,798)	(14,596)
228334	Bull Shoals Volunteer Fire	54,073	0.205%	6,902	-	6,275	13,177	273	28,797	4,360	865	34,295	2,315	1,338	3,653
228324	Bull Shoals Volunteer Police	3,483	0.013%	445	-	1,178	1,623	18	1,855	281	3,822	5,976	149	(1,340)	(1,191)
235634	Burnt Ridge Volunteer Fire	37,903	0.144%	4,838	-	9,732	14,570	191	20,186	3,056	327	23,760	1,623	4,811	6,434
238034	Butterfield Volunteer Fire	96,560	0.366%	12,326	-	7,702	20,028	487	51,425	7,785	10,700	70,397	4,134	1,652	5,786
258534	Cabot Volunteer Fire	16,455	0.062%	2,100	-	-	2,100	83	8,763	1,327	9,712	19,885	704	(7,470)	(6,766)
268234	Caddo Valley Volunteer Fire	52,882	0.201%	6,750	-	3,163	9,913	267	28,163	4,264	1,045	33,739	2,264	1,325	3,589
268224	Caddo Valley Volunteer Police	31,203	0.118%	3,983	-	7,608	11,591	157	16,618	2,516	10,844	30,135	1,336	1,651	2,987
270434	Cairo Volunteer Fire	27,804	0.105%	3,549	-	6,118	9,667	140	14,807	2,242	952	18,141	1,190	1,319	2,509
269034	Caldwell Volunteer Fire	43,767	0.166%	5,587	-	925	6,512	221	23,309	3,529	21,990	49,049	1,874	(13,923)	(12,049)
273934	Calico Rock Volunteer Fire	14,133	0.054%	1,804	-	-	1,804	71	7,527	1,139	43,452	52,189	605	(29,063)	(28,458)
276334	Calion Volunteer Fire	68,757	0.261%	8,777	-	22,843	31,620	347	36,617	5,543	2,565	45,072	2,943	9,224	12,167
279834	Calvert Township Volunteer Fire	31,173	0.118%	3,979	-	1,060	5,039	157	16,602	2,513	2,693	21,965	1,335	(1,716)	(381)
277134	Camden Volunteer Fire	13,410	0.051%	1,712	-	-	1,712	68	7,142	1,081	770	9,061	574	(1,248)	(674)
285224	Cammack Village Volunteer Police	6,966	0.026%	889	-	-	889	35	3,710	562	5,449	9,756	298	(4,127)	(3,829)
284434	Camp Volunteer Fire	34,946	0.133%	4,461	-	1,446	5,907	176	18,611	2,818	4,657	26,262	1,496	(1,426)	70
286034	Cane Creek Volunteer Fire	35,581	0.135%	4,542	-	-	4,542	179	18,949	2,869	3,510	25,507	1,523	(4,203)	(2,680)
287934	Capps-Batavia Volunteer Fire	73,258	0.278%	9,351	-	6,311	15,662	369	39,015	5,906	342	45,632	3,136	7,147	10,283
288734	Caraway Volunteer Fire	70,587	0.268%	9,010	-	15,871	24,881	356	37,592	5,691	2,758	46,397	3,022	5,128	8,150
298434	Carlisle Volunteer Fire	66,085	0.251%	8,436	-	773	9,209	333	35,195	5,328	13,151	54,007	2,829	(7,943)	(5,114)
305034	Carthage Volunteer Fire	10,798	0.041%	1,378	-	522	1,900	54	5,751	871	1,641	8,317	462	(1,393)	(931)
308534	Cash Volunteer Fire	38,311	0.145%	4,890	-	26,247	31,137	193	20,403	3,089	121	23,806	1,640	9,637	11,277
309334	Cave City Volunteer Fire	80,076	0.304%	10,221	-	1,491	11,712	404	42,646	6,456	10,627	60,133	3,428	(7,961)	(4,533)
309324	Cave City Volunteer Police	27,863	0.106%	3,557	-	15,407	18,964	140	14,839	2,246	-	17,225	1,193	11,985	13,178
310734	Cave Springs Volunteer Fire	68,033	0.258%	8,684	-	11,379	18,063	343	36,232	5,485	14,981	57,041	2,912	(4,820)	(1,908)
310724	Cave Springs Volunteer Police	13,469	0.051%	1,719	-	-	1,719	68	7,173	1,086	1,926	10,253	577	(2,551)	(1,974)
316634	Center Grove Volunteer Fire	35,237	0.134%	4,498	-	10,052	14,550	178	18,766	2,841	16,592	38,377	1,508	(8,306)	(6,798)



Volunteer Service

Schedule of Pension Amounts by Employer as of December 31, 2021

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	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense
315834	Center Volunteer Fire	24,208	0.092%	\$ 3,090	\$ -	\$ 104	\$ 3,194	\$ 122	\$ 12,892	\$ 1,952	\$ 2,974	\$ 17,940	\$ 1,036	\$ (3,622)	\$ (2,586)
318234	Centeron Volunteer Fire	24,670	0.094%	3,149	-	3,149	-	124	13,138	1,989	14,167	29,418	1,056	(13,485)	(12,429)
318224	Centeron Volunteer Police	20,897	0.079%	2,667	-	4,570	7,237	105	11,129	1,685	102	13,021	895	4,780	5,675
315034	Central City Volunteer Fire	6,966	0.026%	889	-	4,284	5,173	35	3,710	562	3,537	7,844	298	1,535	1,833
319024	Central City Volunteer Police	3,483	0.013%	445	-	2,323	2,768	18	1,855	281	-	2,154	149	1,713	1,862
323934	Chambersville Volunteer Fire	20,376	0.077%	2,601	-	-	2,601	103	10,851	1,643	911	13,508	872	(629)	243
327134	Charleston Volunteer Fire	59,730	0.227%	7,624	-	6,071	13,695	301	31,810	4,816	368	37,295	2,577	2,763	5,320
330134	Charlotte Volunteer Fire	31,518	0.120%	4,023	-	1,483	5,506	159	16,785	2,541	7,092	26,577	1,349	4,700	(3,351)
333634	Cherokee Village Volunteer Fire	10,449	0.040%	1,334	-	6,706	8,040	53	5,565	842	163	6,623	447	5,011	5,458
335224	Cherokee Village Volunteer Police	24,552	0.093%	3,134	-	4,741	7,875	124	13,076	1,979	2,367	17,546	1,051	298	1,349
332834	Cherry Hill Volunteer Fire	32,128	0.122%	4,101	-	2,282	6,383	162	17,110	2,590	3,093	22,955	1,375	1,417	2,792
334434	Cherry Valley Volunteer Fire	20,868	0.079%	2,664	-	-	2,664	105	11,113	1,682	6,961	19,861	893	(2,891)	(1,998)
334424	Cherry Valley Volunteer Police	3,483	0.013%	445	-	2,272	2,717	18	1,855	281	-	2,154	149	1,694	1,843
338734	Chidester Volunteer Fire	45,277	0.172%	5,779	-	4,130	10,009	228	24,113	3,650	154	28,145	1,938	2,757	4,695
339534	Chimes Volunteer Fire	44,957	0.173%	5,739	-	191	5,930	227	23,943	3,625	3,505	31,300	1,925	(1,973)	(48)
341734	Choctaw Volunteer Fire	52,621	0.200%	6,717	-	350	7,067	265	28,024	4,243	14,281	46,813	2,253	(10,755)	(7,822)
344134	Cincinnati Volunteer Fire	45,336	0.172%	5,787	-	5,976	11,763	229	24,144	3,655	230	28,258	1,941	4,270	6,211
348424	Clarendon Police	290	0.001%	37	-	327	364	1	155	23	-	179	12	152	164
348434	Clarendon Volunteer Fire	45,626	0.173%	5,824	-	3,703	9,527	230	24,299	3,679	3,562	31,770	1,953	(536)	1,417
357334	Clarksville Volunteer Fire	70,355	0.267%	8,981	-	13,035	22,016	355	37,469	5,672	29,357	72,853	3,012	(6,350)	(3,338)
357324	Clarksville Volunteer Police	172	0.001%	22	-	194	216	1	92	14	1,274	1,381	7	(559)	(552)
368934	Clinton Volunteer Fire	79,672	0.302%	10,170	-	261	10,431	402	42,431	6,424	4,433	53,690	3,411	(4,113)	(702)
375134	Coal Hill Volunteer Fire	34,828	0.132%	4,446	-	424	4,870	176	18,548	2,808	3,602	25,134	1,491	(4,060)	(2,569)
375124	Coal Hill Volunteer Police	3,483	0.013%	445	-	44	489	18	1,855	281	2,764	4,918	149	(3,529)	(3,380)
371934	Collegedale Volunteer Fire	83,268	0.316%	10,629	-	7,883	18,512	420	44,346	6,713	6,818	58,297	3,565	737	4,302
374334	Colt Volunteer Fire	49,458	0.188%	6,313	-	18,714	25,027	249	26,340	3,988	-	30,577	2,117	11,463	13,580
380834	Compton Volunteer Fire Assoc	20,754	0.079%	2,649	-	2,649	-	105	11,053	1,673	16,702	29,533	888	(10,920)	(10,032)
383234	Conway County Volunteer Fire	497,548	1.888%	63,511	-	63,511	-	2,509	264,980	40,115	85,145	392,749	21,300	(74,243)	(52,943)
379434	Cootersneck Volunteer Fire	27,863	0.106%	3,557	-	3,557	-	140	14,839	2,246	9,083	26,308	1,193	(5,915)	(4,722)
386734	Cord Volunteer Fire	31,346	0.119%	4,001	-	4,001	-	158	16,694	2,527	31,225	50,604	1,342	(19,549)	(18,307)
387534	Corning Volunteer Fire	48,529	0.184%	6,195	-	6,195	-	245	25,845	3,913	18,259	48,262	2,077	(11,070)	(8,993)
397234	Cotter Volunteer Fire	38,459	0.146%	4,909	-	14,642	19,551	194	20,482	3,101	10,430	34,207	1,646	(367)	1,279
397224	Cotter Volunteer Police	-	0.000%	-	-	-	-	-	-	-	-	3,864	-	(1,880)	(1,880)
398034	Cotter/Gasville Rural Volunteer Fire	38,223	0.145%	4,879	-	10,364	15,243	193	20,356	3,082	676	24,307	1,636	4,967	6,603
406534	Cotton Plant Volunteer Fire	10,449	0.040%	1,334	-	1,947	3,281	33	5,565	842	3,519	9,979	447	(2,326)	(1,879)
406524	Cotton Plant Volunteer Police	-	0.000%	-	-	57	57	-	-	-	-	101	-	(16)	(16)
407334	Cottonwood Rural Fire Assoc	38,311	0.145%	4,890	-	798	5,688	193	20,403	3,089	9,973	33,658	1,640	(9,928)	(8,288)
408134	County Line Volunteer Fire Ass	34,828	0.132%	4,446	-	4,446	-	176	18,548	2,808	16,124	37,656	1,491	(8,877)	(7,386)
411134	Cove Rural Volunteer Fire	34,538	0.131%	4,409	-	4,409	-	174	18,394	2,785	2,253	23,606	1,479	(6,052)	(4,573)
417034	Crawfordsville Volunteer Fire	38,223	0.145%	4,879	-	7,184	12,073	193	20,356	3,082	12,581	36,212	1,636	(9,428)	(7,792)
427834	Crossett Volunteer Fire	3,483	0.013%	445	-	-	445	18	1,855	281	3,872	6,026	149	(1,934)	(1,785)
427824	Crossett Volunteer Police	3,483	0.013%	445	-	43	488	18	1,855	281	2,448	4,602	149	(1,828)	(1,679)
425134	Crow Mountain Fire Protection Distri	93,658	0.355%	11,955	-	16,959	28,914	472	49,879	7,551	9,282	67,184	4,009	1,770	5,779
428634	Crystal Fire Protection District	52,680	0.200%	6,724	-	664	7,388	266	28,056	4,247	8,118	40,687	2,255	(8,239)	(5,984)
430834	Curtis Rural Volunteer Fire	7,138	0.027%	911	-	278	1,189	36	3,801	575	3,827	8,239	306	(5,975)	(5,669)
433234	Dalton Volunteer Fire	48,760	0.185%	6,224	-	594	6,818	246	25,968	3,931	2,563	32,708	2,087	(870)	1,217
434034	Damascus Volunteer Fire	30,937	0.117%	3,949	-	1,656	5,605	156	16,476	2,494	276	19,402	1,324	976	2,300
446434	Danville Volunteer Fire	66,582	0.253%	8,499	-	4,501	13,000	336	35,459	5,368	5,100	46,263	2,850	(2,375)	475
455334	Dardanelle Volunteer Fire	62,549	0.237%	7,984	-	5,597	13,581	315	33,311	5,043	2,931	41,600	2,678	(883)	1,795
455324	Dardanelle Volunteer Police	3,630	0.014%	463	-	2,097	2,560	18	1,933	293	-	2,244	155	1,643	1,798
476634	De Queen Volunteer Fire	69,514	0.264%	8,873	-	4,538	13,411	351	37,021	5,605	6,336	49,313	2,976	(3,572)	(596)
463434	Deann Volunteer Fire	24,262	0.092%	3,097	-	1,894	4,991	122	12,921	1,956	46	15,045	1,039	(1,453)	(414)
466934	Decatur Volunteer Fire	41,853	0.159%	5,342	-	6,081	11,423	211	22,290	3,374	1,727	27,602	1,792	(1,230)	562
466924	Decatur Volunteer Police	24,611	0.093%	3,142	-	4,080	7,222	124	13,107	1,984	249	15,464	1,054	6,571	7,625



Volunteer Service

Schedule of Pension Amounts by Employer

as of December 31, 2021

Employer ID	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
		Net Pension Liability	Employer Allocation Percentage	Differences Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense
468534	Deer Volunteer Fire	38,223	0.145%	\$ 4,879	\$ -	\$ 11,192	\$ 16,071	\$ 193	\$ 20,356	\$ 3,082	\$ 253	\$ 23,884	\$ 1,636	\$ 4,151	\$ 5,787
471534	Delaware Volunteer Fire	59,380	0.225%	7,580	-	7,580	299	31,624	4,788	5,847	42,558	2,542	(4,898)	(2,356)	
481234	Dermott Volunteer Fire	62,549	0.237%	7,984	-	6,340	14,324	315	33,311	5,043	4,091	42,760	2,678	1,356	4,034
485534	Des Arc Volunteer Fire	59,326	0.225%	7,573	-	2,014	9,587	299	31,595	4,783	1,762	38,439	2,540	(632)	1,908
485524	Des Arc Volunteer Police	20,887	0.079%	2,667	-	7,532	10,199	105	11,129	1,685	345	13,264	895	7,666	8,561
487134	Desha Volunteer Fire	59,499	0.226%	7,595	-	12,070	19,665	300	31,687	4,797	2,669	39,453	2,547	4,473	7,020
486334	Devalis Bluff Volunteer Fire	21,276	0.081%	2,716	-	769	3,485	107	11,331	1,715	26,845	39,998	911	(7,666)	(6,755)
486324	Devalis Bluff Volunteer Police	-	0.000%	-	-	1,017	1,017	-	-	-	2,154	2,154	-	(449)	(449)
496034	Dewitt Volunteer Fire	66,376	0.252%	8,473	-	5,567	14,040	335	35,349	5,351	925	41,960	2,277	5,119	5,119
501034	Diaz Volunteer Fire	45,247	0.172%	5,726	-	5,073	10,849	228	24,097	3,648	5,173	33,146	1,937	1,893	3,830
501024	Diaz Volunteer Police	6,966	0.026%	889	-	-	889	35	3,710	562	5,312	9,619	298	(2,702)	(2,404)
502924	Dierks Volunteer Police	10,449	0.040%	1,334	-	5,589	6,923	53	5,565	842	3,655	10,115	447	2,145	2,592
503734	District 7 Crawford Co. Volunt	37,962	0.144%	4,846	-	1,036	5,882	191	20,217	3,061	11,376	34,845	1,625	(5,586)	(3,961)
504534	Dodd Mountain Volunteer Fire	24,380	0.092%	3,112	-	-	3,112	123	12,984	1,966	14,114	29,187	1,044	(9,077)	(8,033)
516934	Dover Volunteer Fire	48,789	0.185%	6,228	-	7,420	13,648	246	25,984	3,934	8,024	38,188	2,088	(3,544)	(1,455)
516924	Dover Volunteer Police	3,453	0.013%	441	-	983	1,424	17	1,839	278	6,860	8,994	148	(4,721)	(4,573)
505334	Dumas Volunteer Fire	69,165	0.262%	8,829	-	8,122	16,951	349	36,835	5,576	2,782	45,542	2,961	1,110	4,071
526634	Dyess Volunteer Fire	37,559	0.142%	4,794	-	13,797	18,591	189	20,002	3,028	-	23,219	1,608	6,909	8,517
535534	Earle Volunteer Fire	50,039	0.190%	6,387	-	17,108	23,495	252	26,649	4,034	7,373	36,308	2,142	(1,927)	215
536334	East Camden Volunteer Fire	34,946	0.133%	4,461	-	4,461	-	176	18,611	2,818	8,889	30,494	1,496	(5,210)	(3,714)
537134	East End Fire Protection District	151,474	0.575%	19,335	-	56,391	75,726	764	80,670	12,212	3,590	97,236	6,485	39,895	46,380
539834	East Pulaski County Volunteer Fire	27,951	0.106%	3,568	-	15,614	19,182	141	14,886	2,254	-	17,281	1,197	11,665	12,862
546024	El Dorado Volunteer Police	-	0.000%	-	-	1	1	-	-	-	1,264	1,264	-	(1,345)	(1,345)
540134	Elaine Volunteer Fire	55,814	0.212%	7,124	-	1,754	8,878	281	29,725	4,500	1,549	36,055	2,889	822	3,211
556834	Elkins Volunteer Fire	89,831	0.342%	11,467	-	13,233	24,700	453	47,841	7,243	6,864	62,401	3,846	205	4,051
556824	Elkins Volunteer Police	10,449	0.040%	1,334	-	2,027	3,361	53	5,565	842	3,521	9,981	447	423	870
561424	Elm Springs Volunteer Police	35,178	0.133%	4,490	-	3,416	7,906	177	18,734	2,836	4,253	26,000	1,506	1,125	2,631
563034	Emmet Volunteer Fire	27,573	0.105%	3,520	-	12	3,532	139	14,684	2,223	2,001	19,047	1,180	(1,983)	(803)
564934	Emp Rural Fire Association	62,863	0.238%	8,024	-	8,108	16,132	317	33,479	5,068	5,701	44,565	2,691	(2,303)	388
565734	England Volunteer Fire	69,568	0.254%	8,880	-	9,735	18,615	351	37,050	5,509	4,593	47,603	2,978	2,888	5,866
573834	Etowah Volunteer Fire	44,928	0.170%	5,735	-	10,833	16,568	227	23,927	3,622	2,628	30,404	1,923	2,895	4,818
576234	Eudora Volunteer Fire	42,926	0.163%	5,479	-	3,710	9,189	216	22,861	3,461	10,054	36,592	1,838	(2,007)	(169)
585134	Eureka Springs Volunteer Fire	59,208	0.225%	7,558	-	595	8,153	299	31,532	4,774	10,805	47,410	2,535	(4,906)	(3,271)
585124	Eureka Springs Volunteer Police	27,892	0.106%	3,560	-	12,102	15,662	141	14,854	2,249	11,273	28,517	1,194	3,189	4,383
581934	Evansville Volunteer Fire	31,346	0.119%	4,001	-	283	4,284	158	16,694	2,527	8,409	27,788	1,342	(9,227)	(7,885)
587824	Evening Shade Police	1,043	0.004%	133	-	1,174	1,307	5	5,555	84	-	644	45	547	592
587834	Evening Shade Volunteer Fire	35,847	0.136%	4,576	-	2,921	7,497	181	19,091	2,890	137	22,299	1,535	6,376	7,911
592434	Faircrest Volunteer Fire	73,140	0.277%	9,336	-	14,809	24,145	369	38,952	5,897	-	45,218	3,131	9,677	12,808
595934	Fairfield Bay Volunteer Fire	104,805	0.398%	13,378	-	12,714	26,092	528	55,816	8,450	5,646	70,440	4,487	1,171	5,658
598334	Fairview Fire Protection District Volu	38,429	0.146%	4,905	-	4,905	-	194	20,466	3,098	5,573	29,311	1,645	(2,378)	(733)
599134	Fairview Rural Fire District	27,863	0.106%	3,557	-	339	3,896	140	14,839	2,246	2,140	19,365	1,193	(5,563)	(4,370)
604134	Farmington Volunteer Fire	70,965	0.269%	9,058	-	2,928	11,986	358	37,794	5,722	10,826	54,700	3,038	(5,353)	(2,315)
604124	Farmington Volunteer Police	23,917	0.091%	3,053	-	5,386	8,439	121	12,738	1,928	1,349	16,136	1,024	5,240	6,264
620334	Fifty Six Volunteer Fire	20,897	0.079%	2,667	-	10,255	12,922	105	11,129	1,685	6,233	19,152	895	6,984	7,879
626234	Fire District #6 Crawford Co	13,931	0.053%	1,778	-	3,887	5,665	70	7,419	1,123	14,431	23,043	596	(10,402)	(9,806)
625434	Fisher Volunteer Fire	45,277	0.172%	5,779	-	7,321	13,100	228	24,113	3,650	6,889	34,880	1,938	3,939	5,877
630034	Flippin Volunteer Fire	45,715	0.173%	5,835	-	8,387	14,222	231	24,246	3,686	10,575	38,838	1,957	(2,760)	(803)
630024	Flippin Volunteer Police	10,099	0.038%	1,289	-	3,551	4,840	51	5,379	814	6,026	12,270	422	(4,105)	(3,673)
632734	Floral Volunteer Fire	21,596	0.082%	2,757	-	5,808	8,565	109	11,501	1,741	3,554	16,905	925	2,004	2,929
634334	Fordyce Volunteer Fire	35,237	0.134%	4,498	-	8,002	12,500	178	18,766	2,841	1,569	23,354	1,508	2,710	4,218
635134	Foreman Volunteer Fire	45,479	0.173%	5,805	-	1,194	6,999	229	24,220	3,667	4,104	32,220	1,947	(2,073)	(126)
644034	Forrest City Volunteer Fire	24,729	0.094%	3,157	-	4,731	7,888	125	13,170	1,994	617	15,906	1,059	952	2,011
644024	Forrest City Volunteer Police	17,414	0.066%	2,223	-	1,967	4,190	88	9,274	1,404	4,995	15,761	745	433	1,178
654824	Fort Smith Volunteer Police	11,841	0.045%	1,511	-	8,714	10,225	60	6,306	955	1,970	9,291	507	1,855	2,362



Volunteer Service

Schedule of Pension Amounts by Employer as of December 31, 2021

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	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense
658034	Fountain Lake Volunteer Fire	75,752	0.287%	\$ 9,669	\$ -	\$ 52,369	\$ 62,038	\$ 382	\$ 40,343	\$ 6,107	\$ -	\$ 46,832	\$ 3,243	\$ 37,620	\$ 40,863
662934	Fox Volunteer Fire	55,406	0.210%	7,072	-	15,374	22,446	279	29,507	4,467	6,913	41,166	2,372	963	3,335
664534	Frenchport Volunteer Fire	76,942	0.292%	9,821	-	31,896	41,737	388	40,977	6,203	-	47,568	3,294	13,124	16,418
680734	Gallatin Volunteer Fire	53,025	0.201%	6,768	-	19,381	26,149	267	28,239	4,275	4,005	36,785	2,270	4,304	6,574
683134	Garland Volunteer Fire	20,887	0.079%	2,667	-	255	2,922	105	11,129	1,685	527	13,446	895	(352)	543
689034	Garnett Volunteer Fire	55,755	0.212%	7,117	-	22,250	29,367	281	29,693	4,495	-	34,469	2,387	21,718	24,105
693934	Gassville Volunteer Fire	51,982	0.197%	6,635	-	1,299	7,934	262	27,684	4,191	8,932	41,069	2,225	(3,657)	(1,432)
693924	Gassville Volunteer Police	17,473	0.066%	2,230	-	8,960	11,190	88	9,306	1,409	99	10,902	748	4,070	4,818
704834	Gentry Volunteer Fire	79,436	0.301%	10,140	-	11,352	21,492	401	42,305	6,404	15,845	64,955	3,401	(6,202)	(2,801)
704824	Gentry Volunteer Police	20,725	0.079%	2,645	-	12,714	15,359	105	11,037	1,671	5,145	17,958	887	5,154	6,041
713734	Gillett Volunteer Fire	31,114	0.118%	3,972	-	120	4,092	157	16,570	2,509	876	20,112	1,332	(682)	650
718834	Gillham Volunteer Fire	37,932	0.144%	4,842	-	18,512	23,354	191	20,202	3,058	347	23,798	1,624	14,983	16,607
724234	Glenwood Volunteer Fire	53,551	0.203%	6,836	-	4,099	10,935	270	28,519	4,318	7,430	40,537	2,793	(1,242)	1,051
724224	Glenwood Volunteer Police	21,187	0.080%	2,704	-	4,041	6,745	107	11,284	1,708	9,345	23,044	907	(3,037)	(2,130)
727734	Goshen Fire Dist Assoc	48,819	0.185%	6,232	-	7,486	13,718	246	25,999	3,936	23,158	53,339	2,090	(11,023)	(8,933)
726924	Goshen Volunteer Police	-	0.000%	-	-	11,740	11,740	-	-	-	26,882	26,882	-	(3,026)	(3,026)
733134	Gosnell Volunteer Fire	60,020	0.228%	7,661	-	3,965	7,661	303	31,965	4,839	22,489	59,596	2,569	(16,574)	(14,005)
736634	Gould Volunteer Fire	44,928	0.170%	5,735	-	158	5,893	227	23,927	3,622	1,142	28,918	1,923	(946)	977
735834	Grady Volunteer Fire	48,760	0.185%	6,224	-	1,708	7,932	246	25,968	3,931	10,888	41,033	2,087	(6,084)	(3,997)
739034	Gravel Ridge Fire Protection Dist.	62,199	0.236%	7,940	-	9,940	7,940	314	33,125	5,015	14,137	52,591	2,663	(10,283)	(7,620)
737434	Gravette Volunteer Fire	71,310	0.271%	9,102	-	11,138	20,240	360	37,977	5,749	30,042	74,128	3,053	(10,325)	(7,272)
737424	Gravette Volunteer Police	4,324	0.016%	552	-	2,161	2,713	22	2,303	349	2,293	4,967	1,885	(688)	(503)
741234	Grayson Fire Assoc	13,931	0.053%	1,778	-	170	1,948	70	7,419	1,123	2,713	11,325	596	(4,115)	(3,519)
743934	Green Forest Volunteer Fire	76,504	0.290%	9,766	-	16,955	26,721	386	40,744	6,168	36	47,334	3,275	11,041	14,316
743924	Green Forest Volunteer Police	3,483	0.013%	445	-	3,794	4,239	18	1,855	281	-	2,154	149	1,748	1,897
744734	Greenbrier Volunteer Fire	84,951	0.322%	10,844	-	12,031	22,875	428	45,242	6,849	5,667	58,186	3,637	3,829	7,466
746324	Greenland Volunteer Police	3,483	0.013%	445	-	44	489	18	1,855	281	87	2,241	149	(61)	88
749834	Greenwood Rural Volunteer Fire	45,277	0.172%	5,779	-	652	6,431	228	24,113	3,650	34,296	62,287	1,938	(14,040)	(12,102)
747134	Greenwood Volunteer Fire	-	0.000%	-	-	-	-	-	-	-	73,625	73,625	-	(57,139)	(57,139)
747124	Greenwood Volunteer Police	138,551	0.526%	17,686	-	67,658	85,344	699	73,788	11,171	5,730	91,388	5,931	56,220	62,151
754434	Greers Ferry Volunteer Fire	80,194	0.304%	10,236	-	-	10,236	404	42,709	6,466	6,024	55,603	3,433	(4,561)	(1,128)
763334	Grover Township Volunteer Fire	65,303	0.248%	8,336	-	9,243	17,579	329	39,778	5,265	1,584	41,956	2,796	4,229	7,025
773034	Grubbs Volunteer Fire	69,047	0.262%	8,814	-	8,283	17,097	348	36,772	5,567	-	42,687	2,956	7,552	10,508
770634	Gum Springs Volunteer Fire	45,134	0.171%	5,761	-	724	6,485	228	24,037	3,639	10,198	38,102	1,932	(3,544)	(1,612)
774934	Gurdon Volunteer Fire	45,277	0.172%	5,779	-	1,293	7,072	228	24,113	3,650	1,279	29,270	1,938	(1,247)	691
775734	Guy Community Volunteer Fire	45,105	0.171%	5,757	-	7,598	13,355	227	24,021	3,637	-	27,885	1,931	8,184	10,115
776534	Hackett Volunteer Fire	65,854	0.250%	8,406	-	822	9,228	332	35,072	5,309	6,939	47,652	2,819	(147)	2,672
776524	Hackett Volunteer Police	3,832	0.015%	489	-	364	853	19	2,041	309	136	2,505	164	94	258
784634	Hagarville RD #3	45,277	0.172%	5,779	-	5,779	5,779	228	24,113	3,650	6,800	34,791	1,938	(5,784)	(3,846)
788934	Halley Volunteer Fire	24,380	0.092%	3,112	-	1,369	4,481	123	12,984	1,966	12,233	27,306	1,044	(3,550)	(2,506)
793534	Hamburg Volunteer Fire	86,663	0.329%	11,062	-	9,996	21,058	437	46,154	6,987	1,386	54,964	3,710	5,683	9,393
804434	Hampton Volunteer Fire	45,479	0.173%	5,805	-	12,102	17,907	229	24,220	3,667	7,538	35,654	1,947	(2,700)	(753)
804424	Hampton Volunteer Police	-	0.000%	-	-	98	98	-	-	-	164	164	-	(718)	(718)
807534	Hand Cove Fire Prot District	76,303	0.289%	9,740	-	11,320	21,060	385	40,636	6,152	-	47,173	3,267	5,395	8,662
812534	Hardin Volunteer Fire	28,035	0.106%	3,579	-	16,700	20,279	141	14,930	2,260	1,713	19,044	1,200	6,093	7,293
813334	Hardy Volunteer Fire	78,162	0.297%	9,977	-	29,557	39,534	394	41,627	6,302	8,524	56,847	3,346	17,751	21,097
813324	Hardy Volunteer Police	3,453	0.013%	441	-	5,795	6,236	17	1,839	278	4,235	6,369	148	938	1,086
814134	Harmon Volunteer Fire	45,277	0.172%	5,779	-	1,936	7,715	228	24,113	3,650	228	28,219	1,938	288	2,226
818334	Harrell Volunteer Fire	62,863	0.238%	8,024	-	9,832	17,856	317	33,479	5,068	2,859	41,723	2,691	5,211	7,902
823034	Harrisburg Volunteer Fire	60,487	0.229%	7,721	-	12,968	20,689	305	32,213	4,877	4,378	41,773	2,589	1,452	4,041
823024	Harrisburg Volunteer Police	-	0.000%	-	-	-	-	-	-	-	-	-	-	-	-
834634	Harrison Volunteer Fire	13,380	0.051%	1,708	-	7,975	9,683	67	7,126	1,079	6,482	14,754	573	(1,115)	(542)
834624	Harrison Volunteer Police	24,237	0.092%	3,094	-	136	3,230	122	12,908	1,954	536	15,520	1,038	(440)	598



Volunteer Service Schedule of Pension Amounts by Employer as of December 31, 2021

Employer ID	Employer	Net Pension Liability	Employer Allocation Percentage	Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense		Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and	Total Employer Pension Expense	
				Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense			Proportionate Share of Contributions
843534	Hartford Volunteer Fire	35,350	0.134%	\$ 4,512	\$ -	\$ 1,429	\$ 5,941	\$ 178	\$ 18,826	\$ 2,850	\$ 29,826	\$ 51,680	\$ 1,513	\$ (15,781)	\$ (14,268)
843524	Hartford Volunteer Police	-	0.000%	-	-	1,245	1,245	-	-	-	2,274	2,274	-	-	(1,856)
847834	Haskell Volunteer Fire	55,583	0.211%	7,095	-	225	7,320	280	29,601	4,481	2,524	36,886	2,379	(5,136)	(2,757)
847824	Haskell Volunteer Police	10,508	0.040%	1,341	-	1,133	2,474	53	5,596	847	3,721	10,217	450	(2,715)	(2,265)
849434	Hatfield Volunteer Fire	52,243	0.198%	6,669	-	8,456	15,125	263	27,923	4,212	-	32,598	2,236	6,084	8,320
852324	Hazen Volunteer Fire	62,430	0.237%	7,969	-	2,639	10,608	315	33,248	5,033	3,523	42,119	2,673	382	3,055
862134	Heber Springs Volunteer Fire	73,691	0.280%	9,406	-	-	9,406	372	39,245	5,941	7,217	52,775	3,155	(4,748)	(1,593)
862124	Heber Springs Volunteer Police	-	0.000%	-	-	58	58	-	-	-	99	99	-	(2)	(2)
865624	Hector Volunteer Police	3,601	0.014%	460	-	4,124	4,584	18	1,918	290	12,452	14,678	154	(3,315)	(3,361)
864834	Helena-West Helena Volunteer Fire	35,556	0.135%	4,539	-	11,693	16,232	179	18,936	2,867	-	21,982	1,522	6,983	8,205
864824	Helena-West Helena Volunteer Police	13,149	0.050%	1,678	-	-	1,678	66	7,003	1,060	13,342	21,471	563	(9,833)	(9,270)
875334	Hensley Volunteer Fire	28,242	0.107%	3,605	-	733	4,338	142	15,040	2,277	14,040	31,499	1,209	(11,347)	(10,138)
866434	Hermitage Volunteer Fire	27,661	0.105%	3,531	-	112	3,643	139	14,731	2,230	2,992	20,092	1,184	(2,321)	(1,137)
866424	Hermitage Volunteer Police	10,449	0.040%	1,334	-	2,266	3,600	53	5,565	842	25	6,485	447	1,398	2,045
882534	Hickory Creek Volunteer Fire	17,763	0.067%	2,267	-	-	2,267	90	9,460	1,432	11,189	22,171	760	(7,677)	(6,917)
883434	Hickory Ridge Volunteer Fire	55,898	0.212%	7,135	-	12,411	19,546	282	29,769	4,507	925	35,483	2,393	10,764	13,157
884234	Higginson Volunteer Fire	-	0.000%	-	-	1	1	-	-	-	26,765	26,765	-	(23,421)	(23,421)
884239	Higginson Volunteer Fire	53,212	0.202%	6,792	-	27,851	34,643	268	28,339	4,290	3,130	36,027	2,278	22,234	24,512
884224	Higginson Volunteer Police	-	0.000%	-	-	1	1	-	-	-	10,234	10,234	-	(8,222)	(8,222)
884229	Higginson Volunteer Police	13,990	0.053%	1,786	-	8,737	10,523	71	7,451	1,128	4,035	12,685	599	5,549	6,148
885034	Highfill Volunteer Fire	93,284	0.354%	11,907	-	8,027	19,934	470	49,880	7,521	3,486	61,157	3,993	3,979	7,972
885024	Highfill Volunteer Police	24,090	0.091%	3,075	-	3,761	6,836	121	12,829	1,942	3,523	18,415	1,031	2,623	3,654
890734	Highland Volunteer Fire	38,051	0.144%	4,857	-	7,090	11,947	192	20,264	3,068	6,725	30,249	1,629	2,760	4,389
890724	Highland Volunteer Police	20,897	0.079%	2,667	-	10,859	13,526	105	11,129	1,685	-	12,919	895	8,634	9,529
887734	Highway 15 South Volunteer Fire	53,202	0.202%	6,791	-	6,791	6,791	268	28,333	4,289	20,226	53,116	2,278	(15,952)	(13,674)
889334	Highway 286 East Volunteer Fire	59,440	0.225%	7,587	-	10,286	17,873	300	31,655	4,792	9,964	46,711	2,545	(3,630)	(1,085)
991134	Highway 70 West Volunteer Fire	66,085	0.251%	8,436	-	5,100	13,536	333	35,195	5,328	27,923	68,779	2,829	(11,347)	(8,518)
954734	Highway 94 East Volunteer Fire	27,543	0.104%	3,516	-	12,045	15,561	139	14,668	2,221	8,174	25,202	1,179	8,922	10,101
886934	Hilltop Fire District# 51	52,853	0.201%	6,746	-	1,627	8,373	267	28,147	4,261	7,556	40,231	2,263	(1,546)	717
885534	Hilltop Volunteer Fire	52,125	0.198%	6,654	-	4,459	11,113	263	27,760	4,202	6,503	38,728	2,231	(616)	1,615
900834	Holiday Island Volunteer Fire	43,944	0.167%	5,609	-	-	5,609	222	23,403	3,543	4,639	31,807	1,881	(4,057)	(2,176)
891534	Holland Volunteer Fire	6,758	0.201%	6,758	-	3,221	9,979	267	28,195	4,268	5,214	37,944	2,266	(1,324)	942
891134	Hollis Volunteer Fire	48,760	0.185%	6,224	-	5,953	12,177	246	25,968	3,931	4,293	34,438	2,087	6,012	8,099
892334	Holly Grove Volunteer Fire	34,828	0.132%	4,446	-	4,446	4,446	176	18,548	2,808	7,044	28,576	1,491	(6,732)	(5,241)
892324	Holly Grove Volunteer Police	3,483	0.013%	445	-	1,924	2,369	18	1,855	281	4,853	7,007	149	(831)	(682)
901634	Hon Volunteer Fire	20,986	0.080%	2,679	-	1,576	4,255	106	11,176	1,692	4,636	17,610	898	(1,811)	(913)
902434	Hope Volunteer Fire	10,449	0.040%	1,334	-	128	1,462	53	5,565	842	1,584	8,044	447	(873)	(426)
903234	Hopewell Fire District	10,449	0.040%	1,334	-	126	1,460	53	5,565	842	262	6,722	447	(175)	272
906734	Horatio Volunteer Fire	69,918	0.265%	8,925	-	3,047	11,972	353	37,236	5,637	-	43,226	2,993	5,494	8,487
908334	Horseshoe Lake Volunteer Fire	45,277	0.172%	5,779	-	16,721	22,500	228	24,113	3,650	750	28,741	1,938	16,802	18,740
921034	Hot Springs Village Volunteer	35,001	0.133%	4,468	-	-	4,468	176	18,640	2,822	31,953	53,501	1,498	(21,255)	(19,757)
932634	Hoxie Volunteer Fire	49,660	0.188%	6,339	-	3,023	9,362	250	26,447	4,004	15,079	45,780	2,126	(5,540)	(3,414)
932624	Hoxie Volunteer Police	10,449	0.040%	1,334	-	3,776	5,110	53	5,565	842	60	6,520	447	2,397	2,844
941534	Hughes Volunteer Fire	38,690	0.147%	4,939	-	4,551	9,490	195	20,605	3,119	12,962	36,881	1,656	(3,028)	(1,372)
941524	Hughes Volunteer Police	1,422	0.005%	181	-	3,456	3,637	7	757	115	6,424	7,303	61	(3,975)	(3,914)
951234	Humphrey Volunteer Fire	38,311	0.145%	4,890	-	12,896	17,786	193	20,403	3,089	3,414	27,099	1,640	8,007	9,647
951224	Humphrey Volunteer Police	-	0.000%	-	-	-	-	-	-	-	-	-	-	(1,351)	(1,351)
971734	Huntington Volunteer Fire	34,828	0.132%	4,446	-	7,700	12,146	176	18,548	2,808	6,515	28,047	1,491	(3,191)	(1,700)
971724	Huntington Volunteer Police	-	0.000%	-	-	-	-	-	-	-	1	1	-	1	1
962834	Huntsville Volunteer Fire	49,429	0.188%	6,309	-	6,309	6,309	249	26,324	3,985	22,517	53,075	2,116	(14,361)	(12,245)
962824	Huntsville Volunteer Police	24,178	0.092%	3,086	-	1,679	4,765	122	12,876	1,949	3,881	18,828	1,035	(681)	354
981434	Huttig Volunteer Fire	45,277	0.172%	5,779	-	7,185	12,964	228	24,113	3,650	13,553	41,544	1,938	(1,149)	789
1001434	Imboden Volunteer Fire	45,277	0.172%	5,779	-	9,009	14,788	228	24,113	3,650	10,935	38,926	1,938	9	1,947
1003034	Inspiration Point Rural Fire Protection	48,411	0.184%	6,179	-	18,856	25,035	244	25,782	3,903	7,886	37,815	2,072	9,279	11,351



Volunteer Service Schedule of Pension Amounts by Employer as of December 31, 2021

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	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense
1006534	Ione Community Fire	20,897	0.079%	\$ 2,667	\$ -	\$ 255	\$ 2,922	\$ 105	\$ 11,129	\$ 1,685	\$ 8,968	\$ 21,887	\$ 895	\$ (3,636)	\$ (2,741)
1031634	Jasper Volunteer Fire	24,262	0.092%	3,097	-	10,233	13,330	122	12,921	1,956	10,836	25,835	1,039	1,909	2,948
1039134	Johnson Area Volunteer Fire	-	0.000%	-	-	-	-	-	-	-	23,401	23,401	-	-	(30,039)
1030834	Johnson County Rfd #1	17,183	0.065%	3,193	-	4,326	6,519	87	9,151	1,385	20,837	31,460	736	(8,484)	(7,748)
1032434	Johnson County Rfd #2	27,981	0.106%	3,572	-	6,320	9,892	141	14,902	2,256	4,714	22,013	1,198	(1,428)	(230)
1034034	Johnson County Rfd #4	41,533	0.158%	5,302	-	8,812	14,114	209	22,119	3,349	2,689	28,366	1,778	3,559	5,337
1035934	Johnson County Rfd #5	34,366	0.130%	4,387	-	-	4,387	173	18,302	2,771	12,079	33,325	1,471	(10,408)	(8,937)
1037534	Johnson County Rfd #7	34,828	0.132%	4,446	-	1,445	5,891	176	18,548	2,808	578	22,110	1,491	785	2,276
1041334	Johnson County Rfd #8	76,913	0.292%	9,818	-	6,849	16,667	388	40,961	6,201	4,378	51,928	3,293	8,011	8,011
1039334	Johnson Volunteer Fire	49,252	0.187%	6,287	-	24,300	30,587	248	26,230	3,971	13,388	43,837	2,108	17,227	19,335
1040534	Joiner Volunteer Fire	41,794	0.159%	5,335	-	8,009	13,344	211	22,258	3,370	7,062	32,901	1,789	2,574	4,363
1050224	Jonesboro Volunteer Police	3,483	0.013%	445	-	44	489	18	1,855	281	87	2,241	149	(61)	88
1052934	Joplin Volunteer Fire	55,725	0.211%	7,113	-	4,071	11,184	281	29,677	4,493	7,303	41,754	2,386	(3,497)	(1,111)
1058834	Judsonia Volunteer Fire	63,331	0.240%	8,084	-	16,453	24,537	319	33,728	5,106	2,979	42,132	2,711	5,698	8,409
1058824	Judsonia Volunteer Police	17,124	0.065%	2,186	-	14,021	16,207	86	9,120	1,381	6,711	17,298	733	2,929	3,662
1061834	Junction City Volunteer Fire	34,828	0.132%	4,446	-	4,768	9,214	176	18,548	2,808	15,495	37,027	1,491	(3,371)	(1,880)
1061824	Junction City Volunteer Police	3,483	0.013%	445	-	43	488	18	1,855	281	87	2,241	149	641	790
1070734	Keiser Volunteer Fire	52,853	0.201%	6,746	-	23,168	29,914	267	28,147	4,261	271	32,946	2,263	10,689	12,952
1080434	Kensett Volunteer Fire	30,996	0.118%	3,957	-	-	3,957	156	16,508	2,499	20,521	39,684	1,327	(8,800)	(7,473)
1080424	Kensett Volunteer Police	13,179	0.050%	1,682	-	1,020	2,702	66	7,019	1,063	3,199	11,347	564	(435)	129
1081234	Keo Volunteer Fire	27,863	0.106%	3,557	-	4,584	8,141	140	14,839	2,246	-	17,225	1,193	4,004	5,197
1085534	Knoxville Volunteer Fire	17,414	0.066%	2,223	-	-	2,223	88	9,274	1,404	4,093	14,859	745	(4,286)	(3,541)
1087134	Krooked Kreek Volunteer Fire	65,564	0.249%	8,369	-	12,752	21,121	331	34,917	5,286	9,177	49,711	2,807	9,897	9,897
1100234	Lake City Volunteer Fire	70,178	0.266%	8,958	-	2,457	11,415	354	37,375	5,658	9,472	52,859	3,004	(6,550)	(3,546)
1104034	Lake Hamilton Fire Protection District	83,357	0.316%	10,640	-	41,983	52,623	420	44,393	6,721	-	51,534	3,568	34,597	38,165
1103734	Lake Hamilton Volunteer Fire	-	0.000%	-	-	1	1	-	-	-	-	45,108	-	(38,344)	(38,344)
1106134	Lake Maumelle Area Rfd	107,270	0.407%	13,693	-	38,027	51,720	541	57,128	8,649	8,435	74,753	4,592	17,250	21,842
1108834	Lake Norrell Area Fire Protection Dist	34,828	0.132%	4,446	-	23,489	27,935	176	18,548	2,808	-	21,532	1,491	17,259	18,750
1120734	Lake Village Volunteer Fire	73,140	0.277%	9,336	-	6,381	15,717	369	38,952	5,897	1,618	46,836	3,131	3,356	6,487
1120724	Lake Village Volunteer Police	3,483	0.013%	445	-	3,781	4,226	18	1,855	281	-	2,154	149	1,817	1,966
1118234	Lakeview Volunteer Police	10,188	0.039%	1,300	-	-	1,300	51	5,426	821	452	6,750	436	1,092	1,528
1086334	Lamar Volunteer Fire	44,756	0.170%	5,713	-	3,533	9,246	226	23,835	3,608	7,004	34,673	1,916	(1,295)	621
1126634	Landis Volunteer Fire	46,758	0.177%	5,968	-	9,439	15,407	236	24,902	3,770	-	28,908	2,002	6,683	8,685
1130434	Lavaca Volunteer Fire	51,810	0.197%	6,613	-	7,198	13,811	261	27,592	4,177	2,042	34,072	2,218	1,236	3,454
1130424	Lavaca Volunteer Police	10,911	0.041%	1,393	-	976	2,369	55	5,811	880	5,507	12,253	467	(2,957)	(2,490)
1132034	Lawson-Urbana Volunteer Fire	38,311	0.145%	4,890	-	-	4,890	193	20,403	3,089	4,442	28,127	1,640	(2,530)	(890)
1133934	Lazy Acres Volunteer Fire	20,897	0.079%	2,667	-	253	2,920	105	11,129	1,685	528	13,447	895	(357)	538
1140134	Leachville Volunteer Fire	70,355	0.267%	8,981	-	5,384	14,365	355	37,469	5,672	6,575	50,071	3,012	(2,113)	899
1140124	Leachville Volunteer Police	551	0.002%	70	-	623	693	3	293	44	1,263	1,603	24	(389)	(365)
1143634	Lead Hill Volunteer Fire	41,794	0.159%	5,335	-	5,009	5,844	211	22,258	3,370	4,658	30,497	1,789	(3,810)	(2,021)
1150934	Lepanto Volunteer Fire	72,879	0.276%	9,303	-	617	9,920	367	38,813	5,876	3,109	48,165	3,120	(4,707)	(1,587)
1151734	Lestlie Volunteer Fire	45,815	0.173%	5,835	-	6,323	12,158	231	24,346	3,686	2,884	31,147	1,957	(424)	1,533
1152534	Lewisville Volunteer Fire	69,888	0.265%	8,921	-	7,715	16,636	352	37,220	5,635	-	43,207	2,992	3,428	6,420
1153334	Liberty Volunteer Fire	75,752	0.287%	9,669	-	9,859	19,528	382	40,343	6,107	6,937	53,769	3,243	989	4,232
1161434	Lincoln Volunteer Fire	39,354	0.149%	5,023	-	5,023	-	198	20,959	3,173	22,592	46,922	1,685	(16,408)	(14,715)
1161424	Lincoln Volunteer Police	31,346	0.119%	4,001	-	20,683	24,684	158	16,694	2,527	-	19,379	1,342	15,311	16,653
1164934	Linwood-Moscow Volunteer Fire	52,243	0.198%	6,669	-	5,575	12,244	263	27,823	4,212	224	32,522	2,236	5,519	7,755
1157634	Little Flock Volunteer Fire	45,105	0.171%	5,757	-	8,042	13,799	227	24,021	3,637	11,916	39,801	1,931	(6,597)	(4,666)
1157624	Little Flock Volunteer Police	6,966	0.026%	889	-	3,611	4,500	35	3,710	562	3,693	8,000	798	(2,135)	(1,837)
1170334	Lockesburg Volunteer Fire	76,795	0.291%	9,803	-	12,284	22,087	387	40,998	6,192	9,143	52,620	3,288	2,154	5,442
1175434	London Rural Volunteer Fire	79,756	0.303%	10,181	-	13,279	23,460	402	42,475	6,430	910	50,217	3,414	3,121	6,535
1176234	Lone Rock Volunteer Fire	27,804	0.105%	3,549	-	-	3,549	140	14,807	2,242	7,049	24,238	1,190	(7,964)	(6,774)
1180034	Lonoke Volunteer Fire	76,883	0.292%	9,814	-	1,227	11,041	388	40,945	6,199	5,532	53,064	3,291	(2,259)	1,032
1185134	Louann Volunteer Fire	34,450	0.131%	4,397	-	-	4,397	174	18,347	2,777	882	22,180	1,475	(2,227)	(752)



Volunteer Service Schedule of Pension Amounts by Employer as of December 31, 2021

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	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Employer Contributions	Total Employer Pension Expense	
1190834	Lowell Volunteer Fire	6,734	0.026%	\$ 860	\$ -	\$ 3,575	\$ 4,435	\$ 34	\$ 3,587	\$ 543	\$ 8,450	\$ 12,614	\$ 288	\$ (6,632)	\$ (6,344)
1190824	Lowell Volunteer Police	14,251	0.054%	1,819	-	497	2,316	72	7,590	1,149	1,606	10,417	610	722	1,332
1195934	Luxora Volunteer Fire	38,311	0.145%	4,890	-	1,985	6,875	193	20,403	3,089	2,541	26,226	1,640	(19)	1,621
1195134	Lynne Volunteer Fire	48,671	0.185%	6,213	-	4,019	10,232	245	25,921	3,924	8,254	38,344	2,084	(2,551)	(607)
1209234	Magaine Volunteer Fire	13,931	0.053%	1,778	-	4,051	5,829	70	7,419	1,123	3,925	12,537	596	(2,156)	(1,560)
1214934	Magnet Cove Volunteer Fire	38,602	0.146%	4,927	-	27,619	32,546	195	20,558	3,112	2,830	26,695	1,653	19,049	20,702
1218134	Magnolia Volunteer Fire	31,606	0.120%	4,034	-	6,432	10,466	159	16,832	2,548	2,867	22,406	1,353	479	1,832
1218124	Magnolia Volunteer Police	38,193	0.145%	4,875	-	4,792	9,667	193	20,340	3,079	4,907	28,519	1,635	(2,420)	(785)
1229734	Malvern Volunteer Fire	10,449	0.040%	1,334	-	4,561	5,895	53	5,565	842	21,803	28,263	447	(6,338)	(5,891)
1230434	Mammoth Spring Volunteer Fire	45,479	0.173%	5,805	-	5,805	-	239	24,220	3,667	28,508	56,604	1,947	(14,389)	(14,442)
1248334	Manila Volunteer Fire	96,388	0.366%	12,304	-	22,799	35,103	486	51,333	7,771	1,403	60,993	4,126	13,804	17,930
1248324	Manila Volunteer Police	-	0.000%	-	-	-	-	-	-	-	1	1	-	(694)	(694)
1258034	Mansfield Volunteer Fire	31,808	0.121%	4,060	-	1,764	5,824	160	16,940	2,564	7,885	27,549	1,362	(2,382)	(1,020)
1258024	Mansfield Volunteer Police	-	0.000%	-	-	-	-	-	-	-	1,379	1,379	-	(1,401)	(1,401)
1263734	Marble Volunteer Fire	13,931	0.053%	1,778	-	1,778	1,948	70	7,419	1,123	5,120	13,732	596	(3,793)	(3,196)
1268834	Marianna Volunteer Fire	63,040	0.239%	8,047	-	11,767	19,814	318	33,573	5,083	4,571	43,545	2,699	1,555	4,254
1268824	Marianna Volunteer Police	-	0.000%	-	-	33	33	-	-	-	61	61	-	(730)	(730)
1278534	Marion Volunteer Fire	117,836	0.447%	15,041	-	16,416	31,457	594	62,755	9,500	-	72,849	5,045	12,202	17,247
1278524	Marion Volunteer Police	127,852	0.138%	4,853	-	6,163	10,816	184	19,413	2,939	61	22,597	1,560	5,192	6,752
1288234	Marked Tree Volunteer Fire	77,114	0.293%	1,778	-	9,843	4,548	389	41,068	6,217	7,760	55,434	3,301	(4,087)	(765)
1297134	Marmaduke Volunteer Fire	66,085	0.251%	8,436	-	10,132	18,568	333	35,195	5,328	3,100	43,956	2,829	3,659	6,488
1297124	Marmaduke Volunteer Police	10,567	0.040%	1,349	-	1,986	3,335	53	5,627	852	4,816	11,348	452	1,178	1,630
1305634	Marshall Volunteer Fire	59,066	0.224%	7,540	-	5,098	8,098	298	31,456	4,762	6,347	42,863	2,529	(4,179)	(1,650)
1305624	Marshall Volunteer Police	6,823	0.026%	871	-	-	871	34	3,634	550	253	4,471	292	(192)	100
1308034	Marvell Volunteer Fire	70,119	0.266%	8,950	-	3,219	12,169	354	37,343	5,653	-	43,350	3,002	1,490	4,492
1308024	Marvell Volunteer Police	3,714	0.014%	474	-	304	778	19	1,978	299	2,431	4,727	159	(3,881)	(3,722)
1318834	Maumelle Volunteer Fire	34,479	0.131%	4,401	-	31	4,432	174	18,362	2,780	5,855	27,171	1,476	(7,403)	(5,927)
1324234	Mayflower Volunteer Fire	58,918	0.224%	7,521	-	7,521	297	33,378	4,750	4,986	41,411	2,522	3,490	6,012	7,504
1324224	Mayflower Volunteer Police	27,661	0.105%	3,531	-	13,181	16,712	139	14,731	2,230	-	17,100	1,184	7,358	8,542
1326934	Maynard Volunteer Fire	38,311	0.145%	4,890	-	830	5,720	193	20,403	3,089	4,045	27,730	1,640	(545)	1,095
1328534	Mccroy Volunteer Fire	80,253	0.304%	10,244	-	476	10,720	405	42,740	6,470	5,480	55,095	3,436	(4,126)	(690)
1328524	Mccroy Volunteer Police	3,483	0.013%	445	-	44	489	18	1,855	281	1,374	3,528	149	(1,417)	(1,268)
1338234	Mcgehee Volunteer Fire	76,072	0.289%	9,710	-	182	9,892	384	40,513	6,133	8,607	55,637	3,257	(4,219)	(962)
1338224	Mcgehee Volunteer Police	-	0.000%	-	-	-	-	-	-	-	-	-	-	-	-
1347134	Mcneil Volunteer Fire	42,173	0.150%	5,383	-	4,851	10,234	213	22,460	3,400	2,484	28,557	1,805	(811)	994
1358734	Mcrae Volunteer Fire	27,691	0.105%	3,535	-	451	3,986	140	14,747	2,233	1,311	18,431	1,185	(5,039)	(3,854)
1368434	Melbourne Volunteer Fire	48,411	0.184%	6,179	-	1,819	7,998	244	25,782	3,903	10,466	40,395	2,072	(4,629)	(2,557)
1371434	Melrose Volunteer Fire	13,931	0.053%	1,778	-	1,778	-	70	7,419	1,123	24,945	33,557	596	(11,423)	(10,827)
1377334	Mena Volunteer Fire	72,968	0.277%	9,314	-	12,511	21,825	368	38,860	5,883	5,416	50,527	3,124	2,067	5,191
1384634	Midland Volunteer Fire	43,998	0.167%	5,616	-	12,876	18,492	222	23,432	3,547	-	27,201	1,884	6,367	8,251
1386234	Milo Volunteer Fire	59,208	0.225%	7,558	-	46,016	53,574	299	31,532	4,774	10,470	47,075	2,535	29,061	31,596
1388934	Mineral Springs Volunteer Fire	48,588	0.184%	6,202	-	1,155	5,047	245	25,876	3,917	3,023	33,061	2,080	690	2,770
1398634	Monette Volunteer Fire	70,036	0.266%	8,940	-	1,389	10,329	353	37,299	5,647	2,219	45,518	2,998	2,874	5,872
1408734	Monticello Volunteer Fire	35,030	0.133%	4,471	-	1,314	5,785	177	18,656	2,824	12,057	33,714	1,500	(3,006)	(1,506)
1418434	Montrose Volunteer Fire	27,341	0.104%	3,490	-	4,740	8,230	138	14,561	2,204	189	17,092	1,170	1,938	3,108
1421434	Morning Star Fpa	60,197	0.228%	7,684	-	765	8,449	304	32,059	4,853	14,547	51,763	2,577	(7,112)	(4,535)
1422234	Morning Star Volunteer Fire	28,355	0.108%	3,619	-	2,784	6,403	143	15,101	2,286	200	17,730	1,214	882	2,096
1425734	Moro Volunteer Fire	17,414	0.066%	2,223	-	1,300	3,523	88	9,274	1,404	289	11,055	745	1,042	1,787
1427334	Morrison Volunteer Fire	98,331	0.373%	12,552	-	-	12,552	496	52,368	7,928	5,304	66,096	4,210	(4,380)	(170)
1428134	Morrison Volunteer Police	45,277	0.172%	5,779	-	41,779	46,958	228	24,113	3,650	18,053	46,044	1,938	21,965	23,903
1430334	Morrow Volunteer Fire	51,982	0.197%	6,635	-	5,960	12,595	262	27,684	4,191	24	32,161	2,225	4,239	6,464
1438334	Mount Holly Volunteer Fire	59,208	0.225%	7,558	-	5,349	12,907	299	31,532	4,774	3,072	39,677	2,535	314	2,849
1448634	Mount Ida Volunteer Fire	62,662	0.238%	7,999	-	2,876	10,875	316	33,371	5,052	6,453	45,192	2,683	3,670	6,353
1438934	Mountain Home Volunteer Fire	38,429	0.146%	4,905	-	3,994	8,899	194	20,466	3,098	5,721	29,479	1,645	(456)	1,189



Volunteer Service Schedule of Pension Amounts by Employer as of December 31, 2021

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	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense
1438924	Mountain Home Volunteer Police	17,414	0.066%	\$ 2,223	\$ -	\$ 1,768	\$ 3,991	\$ 88	\$ 9,274	\$ 1,404	\$ 3,652	\$ 14,418	\$ 745	\$ (3,241)	\$ (2,496)
1447824	Mountain Pine Volunteer Police	13,931	0.053%	1,778	-	7,631	9,409	70	7,419	1,123	-	8,612	596	5,767	6,363
1452424	Mountain View Volunteer Fire	93,894	0.356%	11,985	-	207	12,192	473	50,005	7,570	4,201	62,249	4,020	(297)	3,723
1452424	Mountain View Volunteer Police	349	0.001%	45	-	-	45	2	186	28	13,351	13,567	15	(7,768)	(7,753)
1436224	Mountainburg Volunteer Fire	93,978	0.357%	11,996	-	8,778	20,774	474	50,049	7,577	20,744	78,844	4,023	(13,397)	(9,374)
1436224	Mountainburg Volunteer Police	9,750	0.037%	1,245	-	903	2,148	49	5,193	786	7,574	13,602	417	(8,682)	(8,265)
1449434	Mt Judea Area Volunteer Fire	86,899	0.330%	11,092	-	3,812	14,904	438	46,279	7,006	493	54,216	3,720	1,954	5,674
1457524	Mulberry Police	172	0.001%	22	-	194	216	1	92	14	-	107	7	91	98
1457524	Mulberry Volunteer Fire	93,225	0.354%	11,900	-	9,963	21,863	470	49,648	7,516	1,083	58,717	3,991	1,240	5,231
1467234	Murfreesboro Volunteer Fire	45,306	0.172%	5,783	-	6,187	11,970	228	24,529	3,653	5,163	33,173	1,940	(522)	1,418
1487734	Nashville Volunteer Fire	76,741	0.291%	9,796	-	7,468	17,264	387	40,869	6,187	57	47,500	3,285	3,330	6,615
1490734	Natural Dam Volunteer Fire	13,931	0.053%	1,778	-	-	1,778	70	7,419	1,123	313	8,925	596	(243)	353
1493134	New Blaine Rural Volunteer Fir	52,154	0.198%	6,657	-	3,564	10,221	263	27,775	4,205	9,123	41,366	2,233	(7,126)	(4,893)
1497434	Newark Volunteer Fire	59,410	0.225%	7,583	-	917	8,500	300	31,640	4,790	4,307	41,037	2,543	(5,201)	(2,658)
1505734	Newport Volunteer Fire	34,710	0.132%	4,431	-	4,010	8,441	175	18,486	2,798	6,791	28,250	1,486	(3,026)	(1,540)
1506724	Newport Volunteer Police	3,542	0.013%	452	-	109	561	18	1,886	286	2,706	4,896	152	(2,795)	(2,643)
1508334	Nimrod/Aglin Volunteer Fire	34,828	0.132%	4,446	-	4,174	8,620	176	18,548	2,808	712	22,244	1,491	600	2,091
1509134	Nob Hill Volunteer Fire	83,588	0.317%	10,670	-	17,789	28,459	421	44,516	6,739	8,718	60,394	3,578	5,590	9,168
1516429	Norfolk Volunteer Fire	4,663	0.018%	595	-	1,384	1,979	24	2,484	376	76	2,960	200	1,570	1,770
1515634	Norman Volunteer Fire	38,311	0.145%	4,890	-	11,221	16,711	193	30,403	3,089	1,801	25,486	1,640	3,649	5,289
1517234	Norphlet Volunteer Fire	58,775	0.223%	7,502	-	4,018	11,520	296	31,302	4,739	2,691	39,028	2,516	(84)	2,432
1517224	Norphlet Volunteer Police	3,483	0.013%	445	-	-	445	18	1,855	281	3,885	6,039	149	(1,935)	(1,786)
1525334	North Crossett Volunteer Fire	48,617	0.184%	6,206	-	-	6,206	245	25,892	3,920	11,008	41,065	2,081	(7,138)	(5,057)
1540734	North Pulaski Fpd	84,316	0.320%	10,763	-	15,415	26,178	425	44,904	6,798	34,868	86,995	3,610	(6,672)	(3,062)
1521934	Northeast Benton Co.	149,964	0.569%	19,142	-	25,857	44,999	756	79,866	12,991	20,302	113,015	6,420	12,328	18,748
1528834	Northeast Greene County Fire District	62,170	0.236%	7,936	-	9,690	17,626	313	33,109	5,012	20,853	59,287	2,661	(15,344)	(12,683)
1524534	Northeast Lakeside Volunteer Fire	38,370	0.146%	4,898	-	978	5,876	193	20,435	3,094	12,088	35,810	1,643	(4,926)	(3,283)
1526134	Northeast Saline County Fire	27,863	0.106%	3,557	-	9,006	12,563	140	14,839	2,246	-	17,225	1,193	5,282	6,475
1531834	Northside Volunteer Fire	31,228	0.118%	3,986	-	248	4,234	157	16,631	2,518	2,102	21,408	1,337	(1,956)	(619)
1529634	Northside Volunteer Fire	71,979	0.273%	9,188	-	3,040	12,228	363	38,333	5,903	8,723	53,212	3,081	(2,835)	246
1547434	Oak Grove Fire Protection Dist. #25	48,760	0.185%	6,224	-	661	6,885	246	25,968	3,931	1,787	31,532	2,087	(6,033)	(3,946)
1546634	Oak Grove Volunteer Fire	22,058	0.084%	2,816	-	1,286	4,102	111	11,747	1,778	5,610	19,246	944	492	1,436
1520234	Oil Trough Volunteer Fire	48,701	0.185%	6,216	-	-	6,216	246	25,936	3,926	13,236	43,344	2,085	(14,446)	(12,361)
1555534	Ola Volunteer Fire	38,311	0.145%	4,890	-	468	5,358	193	20,403	3,089	2,227	25,912	1,640	(1,992)	(352)
1551524	Ola Volunteer Police	4,093	0.016%	522	-	1,879	2,401	21	2,180	330	2,763	5,294	175	118	293
1566034	Oppelo Volunteer Fire	55,873	0.212%	7,132	-	8,219	15,351	282	29,756	4,505	11,394	45,937	2,392	(3,825)	(1,433)
1566024	Oppelo Volunteer Police	3,483	0.013%	445	-	2,308	2,753	18	1,855	281	-	2,154	149	1,707	1,856
1576834	Osceola Volunteer Fire	24,931	0.095%	3,182	-	8,491	11,673	126	13,277	2,010	3,034	18,447	1,067	104	1,171
1576824	Osceola Volunteer Police	17,414	0.066%	2,223	-	-	2,223	88	9,274	1,404	4,067	14,833	745	(1,455)	(710)
1579234	Ouachita Co #1	38,021	0.144%	4,853	-	-	4,853	192	20,249	3,065	11,651	35,157	1,638	(5,956)	(4,318)
1582234	Oxley Volunteer Fire	17,355	0.066%	2,215	-	-	2,215	88	9,243	1,399	11,929	22,659	743	(5,962)	(5,219)
1585734	Ozark Volunteer Fire	63,011	0.239%	8,043	-	5,899	13,942	318	33,557	5,080	1,602	40,557	2,697	(2,274)	423
1585724	Ozark Volunteer Police	24,060	0.091%	3,071	-	3,753	6,824	121	12,814	1,940	2,894	17,769	1,030	(1,172)	(142)
1599734	Pangburn Volunteer Fire	101,322	0.384%	12,933	-	-	18,395	511	53,961	8,169	-	62,641	4,338	13,258	17,596
1599724	Pangburn Volunteer Police	-	0.000%	-	-	-	-	-	-	-	5,183	5,183	-	(1,767)	(1,767)
1616034	Paragould Volunteer Fire	35,001	0.133%	4,468	-	7,616	12,084	176	18,640	2,822	247	21,885	1,498	6,122	7,620
1616024	Paragould Volunteer Police	24,980	0.092%	3,112	-	1,579	4,691	123	12,984	1,966	3,459	18,532	1,044	(549)	495
1624134	Paris Volunteer Fire	55,755	0.212%	7,117	-	7,117	14,234	281	29,693	4,495	4,610	39,079	2,387	(2,130)	257
1626834	Parlin Volunteer Fire	41,302	0.157%	5,272	-	1,253	6,525	208	21,996	3,330	3,741	29,275	1,768	(1,058)	710
1617934	Parks Volunteer Fire	-	0.000%	-	-	-	-	-	-	-	5,005	5,005	-	(5,991)	(5,991)
1619534	Parthenon Volunteer Fire	42,783	0.162%	5,461	-	16,469	21,930	216	22,785	3,449	2,640	29,990	1,832	5,574	7,406
1623334	Patterson Volunteer Fire	41,676	0.158%	5,320	-	1,384	6,704	210	22,195	3,360	5,031	30,796	1,784	(2,948)	(1,164)
1623324	Patterson Volunteer Police	7,226	0.027%	922	-	415	1,337	36	3,849	583	139	4,607	309	43	352
1627634	Pea Ridge Volunteer Fire	167,904	0.637%	21,432	-	37,291	58,723	847	89,420	13,537	1,742	105,546	7,188	24,695	31,883



Volunteer Service Schedule of Pension Amounts by Employer as of December 31, 2021

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	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense
1627624	Pea Ridge Volunteer Police	349	0.001%	\$ 45	\$ -	2,065	\$ 2,110	\$ 2	\$ 186	\$ 28	\$ 7,033	\$ 7,249	\$ 15	\$ (1,787)	\$ (1,772)
1629234	Peel Volunteer Fire & Rescue	55,435	0.210%	7,076	-	5,187	12,263	280	29,523	4,469	2,841	37,113	2,373	1,030	3,403
1631434	Perryville Volunteer Fire	41,676	0.158%	5,320	-	4,388	9,708	210	22,195	3,360	8,192	33,957	1,784	(5,051)	(3,267)
1633034	Philadelphia Volunteer Fire	41,096	0.156%	5,246	-	1,855	7,111	207	21,886	3,313	15,521	41,027	1,759	(6,885)	(5,126)
1635734	Piggott Volunteer Fire	79,643	0.302%	10,166	-	6,110	16,276	402	42,415	6,421	1,196	50,434	3,409	3,009	6,418
1646224	Pine Bluff Volunteer Police	13,931	0.053%	1,778	-	1,148	2,926	70	7,419	1,123	7,850	16,462	596	(9,220)	(8,624)
1648934	Pine Ridge Volunteer Fire	17,414	0.066%	2,223	-	210	2,433	88	9,274	1,404	1,726	12,492	745	(1,649)	(904)
1649734	Pine Village Volunteer Fire	48,268	0.183%	6,161	-	11,722	17,883	243	25,706	3,892	1,643	31,484	2,066	4,142	6,208
1651934	Pineville Volunteer Fire	72,790	0.276%	9,291	-	2,754	12,045	367	38,766	5,869	23,037	68,039	3,116	(9,388)	(6,272)
1652734	Piney Point Volunteer Fire	69,485	0.264%	8,869	-	44,444	53,313	350	37,005	5,402	-	42,907	2,975	30,924	33,899
1657834	Plainview Volunteer Fire	69,426	0.263%	8,862	-	6,568	15,430	350	36,974	5,597	5,591	48,512	2,972	(1,485)	1,487
1646434	Pleasant Plains Volunteer Fire	62,460	0.237%	7,973	-	3,568	11,541	315	33,264	5,036	6,587	45,202	2,674	(5,199)	(2,525)
1655134	Plumerville Volunteer Fire	45,395	0.172%	5,795	-	2,318	8,113	229	24,176	3,660	5,853	33,918	1,943	(3,837)	(1,894)
1665934	Pocahontas Volunteer Fire	62,691	0.238%	8,002	-	5,844	13,846	316	33,387	5,054	4,387	43,144	2,684	(48)	2,636
1665924	Pocahontas Volunteer Police	27,194	0.103%	3,471	-	7,325	10,796	117	14,482	2,192	2,419	19,230	1,164	4,753	5,917
1667534	Ponca Volunteer Fire	27,863	0.106%	3,557	-	4,669	8,226	140	14,839	2,246	-	17,225	1,193	1,896	3,089
1671334	Portland Volunteer Fire	17,414	0.066%	2,223	-	210	2,433	88	9,274	1,404	439	11,205	745	(1,021)	(276)
1668334	Pottsville Volunteer Fire	77,114	0.293%	9,843	-	14,074	23,917	389	41,068	6,217	1,911	49,585	3,301	7,105	10,406
1668324	Pottsville Volunteer Police	31,754	0.120%	4,053	-	27,130	31,183	160	16,911	2,560	1,929	21,560	1,359	13,359	14,718
1675634	Prairie Grove Volunteer Fire	86,491	0.328%	11,040	-	3,310	14,350	436	46,662	6,973	448	53,919	3,703	2,351	6,054
1675624	Prairie Grove Volunteer Police	17,414	0.066%	2,223	-	7,784	10,007	88	9,274	1,404	116	10,882	745	2,812	3,557
1679934	Prescott Volunteer Fire	37,903	0.144%	4,838	-	8	4,846	191	20,186	3,056	968	24,401	1,623	(4,404)	(2,781)
1685334	Pulaski Co Volunteer Fire	17,414	0.066%	2,223	-	2,509	4,732	88	9,274	1,404	21,164	31,930	745	(10,173)	(9,428)
1691834	Pyatt Rural Fire & Def Assoc	45,016	0.171%	5,746	-	1,114	6,860	227	23,974	3,629	3,717	31,547	1,927	(1,094)	833
1692634	Quail Creek Volunteer Fire	20,577	0.078%	2,627	-	8,723	11,350	104	10,959	1,659	3,764	16,486	881	1,870	2,751
1693434	Quitman Volunteer	40,372	0.153%	5,153	-	40,076	45,229	204	21,501	3,255	21,730	46,690	1,728	19,442	21,170
1695034	Ravenden Volunteer Fire	48,617	0.184%	6,206	-	10,812	17,018	245	25,892	3,920	6,214	36,271	2,081	1,187	3,268
1704334	Rector Volunteer Fire	62,952	0.239%	8,036	-	1,217	9,253	317	33,526	5,075	26,926	65,844	2,695	(13,827)	(11,132)
1704324	Rector Volunteer Police	8,825	0.033%	1,127	-	2,180	3,307	45	4,700	712	2,516	7,973	378	(929)	(551)
1713234	Redfield Volunteer Fire	74,473	0.283%	9,506	-	7,210	16,716	376	39,662	6,004	28,733	74,775	3,188	(6,354)	(3,166)
1713224	Redfield Volunteer Police	7,054	0.027%	900	-	185	1,085	36	3,757	569	268	4,630	302	(146)	156
1715934	Richwood Volunteer Fire	20,695	0.079%	2,642	-	27	2,669	104	11,022	1,669	2,901	15,696	886	(2,235)	(1,349)
1714034	Rison Volunteer Fire	59,646	0.226%	7,614	-	2,838	10,452	301	31,765	4,809	2,565	39,440	2,553	2,946	5,499
1716734	Riverdale Volunteer Fire	13,931	0.053%	1,778	-	1,699	7,463	228	7,419	1,123	8,729	17,341	596	(5,641)	(5,045)
1721334	Rockport Volunteer Fire	45,159	0.171%	5,764	-	1,119	6,883	228	24,050	3,641	5,393	33,312	1,933	(3,731)	(1,798)
1724824	Rogers Volunteer Police	-	0.000%	-	-	-	-	-	-	-	2,215	2,215	-	(425)	(425)
1726434	Rondo Volunteer Fire	6,966	0.026%	889	-	149	1,038	35	3,710	562	332	4,639	298	(153)	145
1729934	Rose Bud Volunteer Fire	69,224	0.263%	8,836	-	5,564	14,400	349	36,866	5,581	4,719	47,515	2,963	3,387	6,350
1730234	Ross Van Ness - Wellford Volunteer FI	49,571	0.188%	6,328	-	1,755	8,083	250	26,400	3,997	11,547	42,194	2,122	(5,036)	(2,914)
1727234	Round Mountain Volunteer Fire	66,263	0.251%	8,458	-	3,292	11,750	334	35,289	5,342	12,523	53,488	2,837	(3,443)	(606)
1731034	Ruddell Hill Volunteer Fire	27,745	0.105%	3,542	-	463	4,005	140	14,776	2,237	4,522	21,675	1,188	(3,085)	(1,897)
1728034	Rudd's Crossing Volunteer Fire	27,402	0.105%	3,523	-	-	3,523	139	14,700	2,225	9,882	26,946	1,182	(5,734)	(4,552)
1732034	Runyan Acres Volunteer Fire Departm	31,085	0.118%	3,968	-	35,025	38,993	157	16,555	2,506	-	19,218	1,331	16,298	17,629
1732934	Russell Volunteer Fire	34,828	0.132%	4,446	-	2,502	6,948	176	18,548	2,808	2,890	24,422	1,491	(6,895)	(5,404)
1751334	Salem Volunteer Fire	76,563	0.290%	9,773	-	9,773	19,546	386	40,775	6,173	4,984	52,318	3,278	(2,523)	755
1755834	Salem-Saline County Volunteer	104,166	0.395%	13,296	-	10,908	24,204	525	55,475	8,398	-	64,398	4,459	7,659	12,128
1757434	Saratoga Volunteer Fire	6,966	0.026%	889	-	87	976	35	3,710	562	2,677	6,984	298	(2,799)	(2,501)
1758234	Sardis Fire Protection Distric	39,910	0.151%	5,094	-	1,691	6,785	201	21,255	3,218	14,219	38,993	1,709	(7,068)	(5,359)
1760434	Scotland Area Fire & Emergency	46,408	0.176%	5,924	-	5,924	11,848	234	24,716	3,742	19,102	47,794	1,987	(9,590)	(7,603)
1761234	Scott Volunteer Fire	38,282	0.145%	4,887	-	8,161	13,148	193	20,388	3,086	61	23,728	1,639	3,658	5,297
1762034	Scranton Rural Volunteer Fire	55,637	0.211%	7,102	-	-	7,102	281	29,630	4,486	4,745	39,142	2,382	(2,759)	(377)
1797334	Se Jefferson Co Volunteer Fire	34,828	0.132%	4,446	-	4,015	8,461	176	18,548	2,808	637	22,169	1,491	(99)	1,392
1763934	Searcy Volunteer Fire	6,966	0.026%	889	-	86	975	35	3,710	562	177	4,484	298	(117)	181
1763924	Searcy Volunteer Police	25,221	0.096%	3,219	-	1,146	4,365	127	13,432	2,033	4,996	20,588	1,080	(3,389)	(2,309)



Volunteer Service

Schedule of Pension Amounts by Employer

as of December 31, 2021

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	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense	
1764734	Sedgwick Fire Improvement Dist	20,897	0.079%	\$ 2,667	\$ -	\$ -	\$ 2,667	\$ 105	\$ 11,129	\$ 1,685	\$ 8,076	\$ 20,995	\$ 895	\$ (4,947)	\$ (4,052)	
1769834	Shady Grove Fire & Rescue	27,863	0.106%	3,557	-	-	3,557	140	14,839	2,246	5,586	22,811	1,193	(3,056)	(1,863)	
1766334	Shannon Hills Volunteer Fire	31,257	0.119%	3,990	-	-	4,889	8,879	158	16,646	2,520	18,266	37,590	1,338	(8,105)	(6,767)
1765524	Shannon Hills Volunteer Police	13,931	0.053%	1,778	-	-	1,778	171	1,949	70	7,419	1,123	3,976	596	(4,075)	(3,479)
1767134	Shaw Volunteer Fire Protection	45,277	0.172%	5,779	-	-	5,779	228	24,113	3,650	7,024	35,015	1,938	(3,103)	(1,165)	
1774434	Sheridan Volunteer Fire	99,118	0.376%	12,652	-	-	8,069	20,721	500	52,787	7,991	10,255	71,533	4,243	(4,511)	(268)
1783334	Siloam Springs Volunteer Fire	14,133	0.054%	1,804	-	-	4,449	6,253	71	7,527	1,139	667	9,404	605	1,787	2,392
1788434	Sixth District Volunteer Fire	66,174	0.251%	8,447	-	-	7,791	16,238	334	35,242	5,335	19,779	60,690	2,833	(7,903)	(5,070)
1793034	Smackover Volunteer Fire	62,691	0.238%	8,002	-	-	2,849	10,851	316	33,387	5,054	9,085	47,842	2,684	(3,952)	(1,268)
1793024	Smackover Volunteer Police	-	0.000%	-	-	-	1,209	-	-	-	-	-	3,862	-	(544)	(544)
1792234	Smyrna Volunteer Fire	14,369	0.055%	1,834	-	-	3,446	5,280	72	7,653	1,159	17,935	26,819	615	(8,133)	(7,518)
1794934	Snowball Volunteer Fire	52,184	0.198%	6,661	-	-	9,561	16,222	263	27,791	4,207	16,226	33,887	2,234	2,547	4,781
1795734	South Carroll Co Fire Assoc	55,725	0.211%	7,113	-	-	678	7,791	281	29,677	4,493	1,406	35,857	2,386	(265)	2,121
1802334	South Greene County Volunteer Fire	52,331	0.199%	6,880	-	-	7,853	14,533	264	27,870	4,219	10,001	42,354	2,240	(6,934)	(4,694)
1800734	South Mountain Volunteer Fire	17,414	0.066%	2,223	-	-	2,223	88	9,274	1,404	15,582	25,348	745	(7,800)	(7,055)	
1796534	Southbend Volunteer Fire	89,595	0.340%	11,436	-	-	7,153	18,589	452	47,715	7,223	3,159	58,549	3,836	10,413	14,249
1805834	Southridge Volunteer Fire	55,986	0.212%	7,146	-	-	731	7,877	282	29,816	4,514	7,803	42,415	2,397	9,250	11,647
1801534	Southside Volunteer Fire	96,447	0.366%	12,311	-	-	7,254	19,565	486	51,364	7,776	1,917	61,543	4,129	2,151	6,280
1798134	Sparkman Volunteer Fire	34,828	0.132%	4,446	-	-	2,341	6,787	176	18,548	2,808	28,927	1,491	(3,957)	(2,466)	
1798124	Sparkman Volunteer Police	6,966	0.026%	889	-	-	889	35	3,710	562	4,024	8,331	298	(1,289)	(991)	
1833334	St. Francis Volunteer Fire	13,931	0.053%	1,778	-	-	1,752	3,530	70	7,419	1,123	3,431	12,043	596	(948)	248
1813934	Stamps Volunteer Fire	72,269	0.274%	9,225	-	-	5,574	14,799	364	38,488	5,827	4,155	48,834	3,094	1,111	4,205
1824434	Star City Volunteer Fire	59,208	0.225%	7,558	-	-	7,558	299	31,532	4,774	8,348	44,953	2,535	(5,996)	(3,461)	
1824424	Star City Volunteer Police	3,365	0.013%	430	-	-	1,208	1,638	37	1,792	271	348	2,228	144	1,213	1,357
1821934	Stephens Volunteer Fire	41,706	0.158%	5,324	-	-	5,324	210	22,211	3,362	6,017	31,800	1,785	(2,753)	(968)	
1837634	Strawberry Volunteer Fire	41,706	0.158%	5,324	-	-	3,487	8,811	210	22,211	3,362	7,632	33,415	1,785	(4,296)	(2,511)
1839234	Strickler Volunteer Fire	27,863	0.106%	3,557	-	-	338	3,895	140	14,839	2,246	703	17,928	1,193	(469)	724
1843034	Strong Volunteer Fire	48,760	0.185%	6,224	-	-	4,409	10,633	246	25,968	3,931	19,456	49,601	2,087	(4,866)	(2,779)
1854624	Stuttgart Police	1,220	0.005%	156	-	-	1,374	1,530	6	650	98	754	52	640	692	692
1854634	Stuttgart Volunteer Fire	21,276	0.081%	2,716	-	-	12,977	15,993	107	11,331	1,715	2,095	15,248	911	5,804	6,715
1872434	Sulphur Rock Area Volunteer Fire	34,858	0.132%	4,449	-	-	22,699	27,148	176	18,564	2,810	-	21,550	1,492	16,939	18,431
1873234	Sulphur Rock Area Volunteer Police	21,069	0.080%	2,689	-	-	126	2,815	109	11,221	1,699	333	13,359	902	(2,316)	(1,414)
1873224	Sulphur Springs Volunteer Police	26,731	0.101%	3,412	-	-	22,296	25,708	135	14,236	2,155	-	16,526	1,144	13,486	14,630
1874034	Summit Volunteer Fire	59,356	0.225%	7,577	-	-	9,178	16,755	299	31,611	4,786	-	36,696	2,541	7,891	10,432
1877534	Sunnyland Rural Volunteer Fire	34,799	0.132%	4,442	-	-	4,442	4,442	175	18,533	2,806	8,140	29,654	1,490	(4,354)	(2,864)
1878334	Sunset Rural Volunteer Fire	31,346	0.119%	4,001	-	-	381	4,382	158	16,694	2,527	763	20,142	1,342	(518)	824
1880534	Sweet Home Volunteer Fire	-	0.000%	-	-	-	1	1	-	-	-	-	-	-	(3,409)	(3,409)
1879134	Swifton Volunteer Fire	55,725	0.211%	7,113	-	-	11,455	18,568	281	29,677	4,493	4,355	38,806	2,386	1,794	4,180
1879124	Swifton Volunteer Police	-	0.000%	-	-	-	237	237	-	-	-	483	483	(84)	(84)	(84)
1882134	Taylor Volunteer Fire	44,869	0.170%	5,737	-	-	17,850	23,577	226	23,895	3,617	3,464	31,202	1,921	4,547	6,468
1892924	Texarkana Volunteer Police	3,222	0.012%	411	-	-	-	411	16	1,716	260	340	2,332	138	538	676
1895334	Thornton Volunteer Fire	34,597	0.131%	4,416	-	-	7,044	11,460	174	18,425	2,789	10,475	31,863	1,481	1,763	3,244
1903834	Tillar Volunteer Fire	48,760	0.185%	6,224	-	-	1,490	7,714	246	25,968	3,931	925	31,070	2,087	2,602	4,689
1904834	Timbo Volunteer Fire	90,264	0.342%	11,522	-	-	22,038	33,560	455	48,071	7,277	605	56,408	3,864	14,307	18,171
1906234	Trisman Volunteer Fire	31,346	0.119%	4,001	-	-	18,645	22,646	158	16,694	2,527	1,500	20,879	1,342	6,724	8,066
1909734	Tontitown Area Volunteer Fire	86,373	0.328%	11,025	-	-	7,212	18,237	436	45,999	6,964	2,065	55,464	3,698	(590)	3,108
1908934	Tontitown Volunteer Fire	2,120	0.008%	271	-	-	2,389	2,660	11	1,129	171	1,276	2,587	91	431	522
1908924	Tontitown Volunteer Police	38,720	0.147%	4,942	-	-	5,964	10,906	195	20,621	3,122	1,594	25,332	1,658	2,322	3,980
377824	Town Of Concord Police	349	0.001%	45	-	-	393	438	2	186	28	-	216	15	183	198
1831734	Town Of St. Charles Volunteer	34,828	0.132%	4,446	-	-	424	4,870	176	18,548	2,808	881	22,413	1,491	(1,303)	150
1912734	Tracy Area Volunteer Fire	45,306	0.172%	5,783	-	-	4,932	10,715	228	24,129	3,653	12,072	40,082	1,940	(4,418)	(2,478)
1922434	Trumann Volunteer Fire	44,844	0.170%	5,724	-	-	2,093	7,817	226	23,882	3,616	4,552	32,276	1,920	(2,255)	(335)
1922424	Trumann Volunteer Police	8,009	0.030%	1,022	-	-	3,588	4,610	40	4,265	646	2,388	7,339	343	2,027	2,370
1931334	Tuckerman Volunteer Fire	60,458	0.229%	7,717	-	-	17,231	24,948	305	32,198	4,874	34,101	71,478	2,588	(3,036)	(448)



Volunteer Service

Schedule of Pension Amounts by Employer

as of December 31, 2021

Employer ID	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
		Net Pension Liability	Employer Allocation Percentage	Differences Expected and Actual Experience	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	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense
1931324	Tuckerman Volunteer Police	16,893	0.064%	\$ 2,156	\$ -	\$ 3,119	\$ 5,275	\$ 85	\$ 8,997	\$ 1,362	\$ 158	\$ 10,602	\$ 723	\$ 1,968	\$ 2,691
1932134	Tull Fire & Rescue	21,679	0.082%	2,767	-	2,767	109	109	11,546	1,748	13,665	27,068	928	(8,334)	(7,406)
1935634	Turrell Volunteer Fire	10,449	0.040%	1,334	-	1,228	1,462	53	5,565	842	264	6,724	447	1,194	1,641
1936434	Turtle Creek Volunteer Fire	86,171	0.327%	10,999	-	39,777	50,776	435	45,892	6,947	-	53,274	3,689	34,889	38,578
1937234	Tyronea Volunteer Fire	58,560	0.222%	7,476	-	5,286	12,762	295	31,192	4,722	7,879	44,088	2,507	1,443	3,950
1937224	Tyronea Volunteer Police	6,503	0.025%	830	-	4,330	5,160	33	3,463	524	7,717	11,737	278	1,078	1,356
1938034	Empire Volunteer Fire	31,346	0.119%	4,001	-	10,865	14,866	1346	16,694	2,527	5,702	25,081	1,342	261	1,603
1938634	Upper White Oak Lake Vfd Fire	24,380	0.092%	3,112	-	27,470	30,582	123	12,984	1,966	-	15,073	1,044	12,783	13,827
1939934	Valley Springs Volunteer Fire	48,617	0.184%	6,206	-	400	6,606	245	25,892	3,920	10,969	41,026	2,081	(4,699)	(2,618)
1941024	Van Buren Volunteer Police	27,543	0.104%	3,516	-	13,473	16,989	139	14,668	2,221	66	17,094	1,179	5,387	6,566
1942934	Vandervoort Rural Volunteer Fire	38,311	0.145%	4,890	-	467	5,357	193	20,403	3,089	3,344	27,029	1,640	(2,421)	(781)
1944534	Velvet Ridge Fire Protection District	52,243	0.198%	6,669	-	8,478	15,147	263	27,823	4,212	285	32,583	2,236	4,210	6,446
1952634	Vilonia Volunteer Fire	88,202	0.335%	11,259	-	18,966	30,225	445	46,974	7,111	5,572	60,102	3,776	228	4,004
1952624	Vilonia Volunteer Police	3,483	0.013%	465	-	42	487	18	1,855	281	5,138	7,292	149	(3,974)	(3,825)
1961534	Viola Volunteer Fire	34,568	0.131%	4,412	-	3,558	7,970	174	18,410	2,787	6,495	27,866	1,480	(1,027)	453
1982834	Wabbasaka Volunteer Fire	10,798	0.041%	1,378	-	1,378	-	54	5,751	871	12,848	19,524	462	(6,343)	(5,881)
1991734	Waldo Volunteer Fire	10,798	0.041%	1,378	-	4,146	5,524	174	5,751	871	4,915	11,591	462	(4,709)	(4,247)
1991724	Waldo Volunteer Police	3,601	0.014%	460	-	2,237	2,697	18	1,918	290	3,725	5,951	154	(101)	53
2002834	Waldron Volunteer Fire	66,144	0.251%	8,443	-	7,889	16,332	334	35,226	3,647	44,540	2,832	779	3,611	779
2011734	Walnut Ridge Volunteer Fire	41,794	0.159%	5,335	-	345	5,680	211	22,258	3,370	4,468	30,307	1,789	(4,024)	(2,235)
2011724	Walnut Ridge Volunteer Police	10,158	0.039%	1,297	-	-	1,297	51	5,410	819	5,084	11,364	435	(3,159)	(2,724)
2016834	Ward Volunteer Fire	42,114	0.160%	5,376	-	5,969	11,345	421	22,428	3,395	1,387	27,422	1,803	1,700	3,503
2016824	Ward Volunteer Police	20,026	0.076%	2,556	-	4,434	6,990	101	10,665	1,615	1,012	13,393	857	1,393	2,250
2021434	Warren Volunteer Fire	108,258	0.411%	13,819	-	12,541	26,360	546	57,655	8,728	15,602	82,531	4,635	(4,536)	99
2031134	Washington Volunteer Fire	45,105	0.171%	5,757	-	24,848	30,605	227	24,021	3,637	-	27,885	1,931	15,274	17,205
2034634	Water Valley Volunteer Fire	45,277	0.172%	5,779	-	-	5,779	228	24,113	3,650	6,746	34,737	1,938	(5,094)	(3,156)
2035434	Watson Chapel Volunteer Fire	49,050	0.186%	6,261	-	1,176	7,437	247	26,122	3,955	46,170	76,494	2,100	(22,899)	(20,799)
2036234	Wedington Volunteer Fire	100,742	0.382%	12,859	-	11,514	24,373	508	53,652	8,122	1,808	64,090	4,313	3,607	7,920
2041934	Weiner Volunteer Fire	48,617	0.184%	6,206	-	336	6,542	245	25,892	3,920	1,159	31,216	2,081	408	2,489
2041924	Weiner Volunteer Police	59	0.000%	8	-	2,237	2,245	-	31	5	4,409	4,445	3	(844)	(841)
2048634	Wescon Volunteer Fire	83,327	0.316%	10,636	-	8,027	18,663	420	44,377	6,718	3,103	54,618	3,567	1,643	5,210
2049434	Wesley Volunteer Fire	26,820	0.102%	3,423	-	3,629	7,052	135	14,283	2,162	2,093	18,673	1,148	(2,646)	(1,498)
2050834	West Fork Volunteer Fire	116,906	0.443%	14,923	-	7,114	22,037	589	62,260	9,425	7,863	80,137	5,005	(3,750)	1,255
2050824	West Fork Volunteer Police	27,863	0.106%	3,557	-	338	3,895	140	14,839	2,246	2,899	20,124	1,193	(668)	525
2060524	West Memphis Volunteer Police	38,193	0.145%	4,875	-	13,113	17,988	193	20,340	3,079	-	23,612	1,635	9,754	11,389
2065634	West Point Volunteer Fire	20,897	0.079%	2,667	-	255	2,922	105	11,129	1,685	4,351	17,270	895	(4,405)	(3,510)
2066434	West Pulaski Volunteer Fire	146,161	0.554%	18,657	-	14,512	33,169	737	77,840	11,784	37,217	127,578	6,257	(3,440)	2,817
2067234	Western Greene Co Fire	97,141	0.369%	12,400	-	15,510	27,910	490	51,734	7,832	4,140	64,196	4,159	2,592	6,751
2068034	Western Grove Volunteer Fire	78,802	0.299%	10,059	-	8,770	18,829	397	41,967	6,353	-	48,717	3,373	8,217	11,590
2070234	Wheatley Volunteer Fire	31,985	0.121%	4,083	-	4,660	8,743	161	17,034	2,579	1,924	21,698	1,369	(2,567)	(1,198)
2070224	Wheatley Volunteer Police	-	0.000%	-	-	-	-	-	-	-	1	1	-	1	1
2071034	Wheeler Volunteer Fire	76,504	0.290%	9,766	-	12,468	22,234	386	40,744	6,168	5,808	53,106	3,275	(218)	3,057
2079634	White Bluff-Rye Hill Volunteer	78,364	0.297%	10,003	-	-	10,003	395	41,734	6,318	9,284	57,731	3,355	(2,449)	906
2081834	White Hall Volunteer Fire	55,406	0.210%	7,072	-	3,943	11,015	279	29,507	4,467	6,736	40,989	2,772	(2,698)	(326)
2081824	White Hall Volunteer Police	10,306	0.039%	1,316	-	6,652	7,968	52	5,489	831	33	6,405	441	4,995	5,436
2083434	Whitehouse Volunteer Fire	59,759	0.227%	7,628	-	2,192	9,820	301	31,826	4,818	3,534	40,479	2,558	1,986	4,544
2085034	Wicks Rvfd #2	18,516	0.070%	2,364	-	3,633	5,997	93	9,861	1,493	5,696	17,143	793	30	823
2088534	Williams Junction Volunteer FI	24,729	0.094%	3,157	-	-	3,157	125	13,170	1,994	3,790	19,079	1,059	(2,106)	(1,047)
2090734	Wilmar Volunteer Fire	24,291	0.092%	3,101	-	197	3,298	122	12,937	1,958	5,233	20,250	1,040	(3,958)	(2,918)
2100834	Wilmot Volunteer Fire	30,824	0.117%	3,935	-	3,935	-	155	16,416	2,485	9,255	24,311	1,320	(4,269)	(2,949)
2109124	Wilson Police	3,483	0.013%	445	-	3,925	4,370	18	1,855	281	-	2,154	149	1,826	1,975
2109134	Wilson Volunteer Fire	38,400	0.146%	4,902	-	18,195	23,097	194	20,450	3,096	6,630	30,370	1,644	1,194	2,838
2110534	Wilton Volunteer Fire	48,789	0.185%	6,228	-	15,836	22,064	246	25,984	3,934	-	30,164	2,089	6,335	8,424
2111334	Winchester Volunteer Fire	21,537	0.082%	2,749	-	4,469	7,218	109	11,470	1,736	2,574	15,889	922	4,214	5,136



Volunteer Service Schedule of Pension Amounts by Employer as of December 31, 2021

		Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense					
Employer ID	Employer	Net Pension Liability	Employer Allocation Percentage	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense
2102434	Woodlawn Volunteer Fire	55,898	0.212%	\$ 7,135	\$ -	\$ 4,488	\$ 11,623	\$ 282	\$ 29,769	\$ 4,507	\$ 984	\$ 35,542	\$ 2,393	\$ 2,673	\$ 5,066
2115634	Wright-Pastoria Volunteer Fire	31,346	0.119%	4,001	-	-	4,001	158	16,694	2,527	5,656	25,035	1,342	(1,693)	(351)
2119934	Wynne Volunteer Fire	41,853	0.159%	5,342	-	1,041	6,383	211	22,290	3,374	7,037	32,912	1,792	(2,775)	(983)
2119924	Wynne Volunteer Police	551	0.002%	70	-	516	586	3	293	44	1,378	1,718	24	(405)	(381)
2129634	Y-Clty Volunteer Fire	38,311	0.145%	4,890	-	4,639	9,529	193	20,403	3,089	1,051	24,736	1,640	1,193	2,833
2139334	Yelville Volunteer Fire	58,397	0.222%	7,454	-	7,391	14,845	294	31,100	4,708	4,450	40,552	2,500	(2,471)	29
2143134	Zinc Volunteer Fire	34,828	0.132%	4,446	-	6,081	10,527	176	18,548	2,808	3,234	24,766	1,491	4,331	5,822
TOTAL		26,360,132	100.00%	\$ 3,364,783	\$ -	\$ 3,833,250	\$ 7,198,029	\$ 132,920	\$ 14,038,497	\$ 2,125,263	\$ 4,094,340	\$ 20,391,008	\$ 1,128,471	\$ (221,871)	\$ 906,580



SECTION D

SCHEDULE OF DEFERRED RESOURCES BY EMPLOYER BY YEAR

Paid Service

Schedule of Deferred Resources by Employer by Year as of December 31, 2021

Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows					Total
			2022	2023	2024	2025	Thereafter	
2163632	70 West Fire Protection District Fire	0.015%	\$ 28,109	\$ 20,042	\$ 6,170	\$ (6,940)	\$ -	\$ 47,381
15032	Alexander Fire	0.109%	63,230	(60,870)	(71,952)	(50,125)	-	(119,717)
15022	Alexander Police	0.103%	98,601	(14,833)	(50,973)	(47,405)	-	(14,610)
24822	Alzheimer Police	0.012%	(8,527)	(11,913)	(7,586)	(5,622)	-	(33,648)
20522	Altus Police	0.010%	(920)	(10,140)	(8,746)	(4,807)	-	(24,613)
30222	Amity Police	0.013%	(2,958)	(10,384)	(7,707)	(6,019)	-	(27,068)
41833	Arkadelphia Fire	0.126%	(9,882)	(76,255)	(74,962)	(58,226)	-	(219,325)
64733	Ash Flat Fire	0.043%	(24,065)	(49,977)	(30,245)	(20,080)	-	(118,310)
64722	Ash Flat Police	0.042%	17,243	(13,356)	(16,177)	(19,429)	-	(31,719)
60422	Ashdown Police	0.127%	(26,182)	(102,283)	(83,301)	(58,869)	-	(270,635)
70122	Atkins Police	0.098%	(32,200)	(94,557)	(61,913)	(45,094)	-	(233,764)
80922	Augusta Police	0.073%	(4,818)	(49,977)	(38,896)	(33,482)	-	(127,173)
82522	Austin Police	0.035%	15,315	(20,261)	(18,239)	(16,193)	-	(39,378)
90622	Bald Knob Police	0.076%	(3,053)	(51,638)	(44,164)	(35,321)	-	(134,176)
100732	Barling Fire	0.061%	(21,653)	(62,848)	(40,237)	(28,337)	-	(153,075)
100722	Barling Police	0.119%	(72,297)	(123,928)	(59,724)	(54,848)	-	(310,797)
110433	Batesville Fire	0.149%	(90,038)	(149,506)	(106,225)	(68,789)	-	(414,558)
110422	Batesville Police	0.239%	(88,885)	(202,109)	(141,372)	(110,392)	-	(542,758)
112022	Bauxite Police	0.010%	(5,937)	(10,901)	(13,108)	(4,756)	-	(34,702)
120122	Bay Police	0.046%	(4,465)	(37,799)	(27,587)	(21,390)	-	(91,241)
128732	Beaver Lake Fire	0.048%	(13,068)	(38,261)	(25,991)	(21,972)	-	(99,292)
131732	Beebe Fire	0.010%	729	(3,886)	(5,744)	(4,770)	-	(13,671)
140636	Bella Vista Fire	1.000%	(392,137)	(909,463)	(677,814)	(461,668)	-	(2,441,082)
140626	Bella Vista Police	0.648%	(182,321)	(562,165)	(430,039)	(299,284)	-	(1,473,809)
150333	Benton Fire	1.004%	(368,555)	(829,463)	(630,948)	(463,569)	-	(2,292,535)
150322	Benton Police	1.002%	(289,785)	(797,217)	(629,293)	(462,534)	-	(2,178,829)
160033	Bentonville Fire	1.774%	(125,847)	(1,126,450)	(1,088,956)	(819,369)	-	(3,160,622)
160022	Bentonville Police	1.339%	(211,438)	(1,110,223)	(815,229)	(618,364)	-	(2,755,254)
170822	Berryville Police	0.177%	(64,779)	(172,281)	(119,632)	(81,904)	-	(438,596)
168633	Bethel Heights Fire	0.000%	-	-	-	-	-	-
168622	Bethel Heights Police	0.000%	(179,867)	(153,331)	(49,794)	-	-	(382,992)
175922	Black Rock Police	0.008%	(738)	(6,148)	(4,931)	(3,741)	-	(15,558)
179133	Blytheville Fire	0.324%	(104,895)	(307,445)	(214,952)	(149,718)	-	(777,010)
179122	Blytheville Police	0.391%	(40,093)	(236,807)	(216,821)	(180,600)	-	(674,321)
188022	Bono Police	0.047%	(16,213)	(43,810)	(32,566)	(21,561)	-	(114,150)
199622	Bradford Police	0.024%	(20,923)	(24,012)	(15,296)	(11,062)	-	(71,293)
200322	Bradley Police	0.007%	(1,808)	217	(4,780)	(3,455)	-	(9,826)
209733	Brinkley Fire	0.011%	(4,004)	(10,040)	(6,858)	(4,905)	-	(25,807)
209723	Brinkley Police	0.064%	(41,144)	(75,794)	(44,193)	(29,628)	-	(190,759)
212722	Brookland Police	0.076%	19,998	(37,695)	(40,860)	(35,071)	-	(93,628)
219433	Bryant Fire	0.642%	(229,542)	(554,728)	(401,643)	(296,687)	-	(1,482,600)
219422	Bryant Police	0.575%	(252,778)	(525,626)	(391,197)	(265,503)	-	(1,435,104)
224032	Buford Fire	0.012%	(872)	(10,125)	(7,760)	(5,368)	-	(24,125)
228332	Bull Shoals Fire	0.011%	125	(5,362)	(4,987)	(5,098)	-	(15,322)
228322	Bull Shoals Police	0.038%	7,115	(10,754)	(12,483)	(17,399)	-	(33,521)
258533	Cabot Fire	0.547%	(205,155)	(499,286)	(357,312)	(252,765)	-	(1,314,518)
258522	Cabot Police	0.624%	(190,735)	(498,019)	(378,863)	(287,985)	-	(1,355,602)
268233	Caddo Valley Fire	0.007%	(3,530)	(5,791)	(4,508)	(3,304)	-	(17,133)
268222	Caddo Valley Police	0.033%	(10,106)	(29,485)	(22,578)	(15,469)	-	(77,638)
277133	Camden Fire	0.336%	(117,649)	(262,886)	(198,291)	(155,081)	-	(733,907)
277123	Camden Police	0.199%	(12,855)	(148,900)	(128,425)	(91,999)	-	(382,179)
285222	Cammack Village Police	0.026%	(23,519)	(23,330)	(19,843)	(12,103)	-	(78,795)
288722	Caraway Police	0.025%	(8,098)	(22,153)	(14,656)	(11,658)	-	(56,565)
298422	Carlisle Police	0.047%	(5,826)	(25,515)	(25,417)	(21,859)	-	(78,617)



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			Schedule of Deferred Inflows and Outflows					
Employer ID	Employer	Employer Allocation Percentage						Total
			2022	2023	2024	2025	Thereafter	
309332	Cave City Fire	0.007%	\$ (1,643)	\$ (4,896)	\$ (4,090)	\$ (3,290)	\$ -	\$ (13,919)
309322	Cave City Police	0.047%	(13,748)	(38,641)	(28,127)	(21,488)	-	(102,004)
310722	Cave Springs Police	0.137%	48,948	(45,365)	(70,813)	(63,106)	-	(130,336)
318233	Centerton Fire	0.342%	134,303	(106,025)	(159,109)	(157,789)	-	(288,620)
318222	Centerton Police	0.288%	(76,609)	(235,626)	(183,339)	(133,148)	-	(628,722)
319022	Central City Police	0.000%	-	-	-	-	-	-
333632	Cherokee Village Fire	0.138%	(43,962)	(111,923)	(83,426)	(63,745)	-	(303,056)
333622	Cherokee Village Police	0.068%	(44,283)	(69,898)	(51,658)	(31,322)	-	(197,161)
334422	Cherry Valley Police	0.010%	(4,399)	(9,468)	(6,542)	(4,468)	-	(24,877)
348422	Clarendon Police	0.034%	(6,796)	(32,973)	(20,385)	(15,895)	-	(76,049)
357322	Clarksville Police	0.197%	(120,686)	(241,778)	(143,887)	(91,009)	-	(597,360)
368932	Clinton Fire	0.008%	(2,976)	(6,268)	(4,824)	(3,499)	-	(17,567)
368922	Clinton Police	0.067%	(27,789)	(54,146)	(39,519)	(30,806)	-	(152,260)
375122	Coal Hill Police	0.006%	(2,526)	(4,845)	(3,413)	(2,592)	-	(13,376)
377822	Concord Police	0.000%	(12,696)	(13,382)	(3,736)	(138)	-	(29,952)
378633	Conway Fire	1.583%	(797,211)	(1,579,554)	(1,054,862)	(731,160)	-	(4,162,787)
378622	Conway Police	1.746%	(965,972)	(1,731,105)	(1,110,944)	(806,118)	-	(4,614,139)
387522	Corning Police	0.054%	(55,757)	(60,056)	(34,385)	(25,117)	-	(175,315)
397222	Cotter Police	0.024%	3,734	(14,262)	(13,957)	(11,221)	-	(35,706)
406533	Cotton Plant Fire	0.007%	12,992	9,263	2,851	(3,207)	-	21,899
406522	Cotton Plant Police	0.014%	21,670	18,109	5,826	(6,552)	-	39,053
427833	Crossett Fire	0.261%	(57,391)	(193,874)	(175,101)	(120,687)	-	(547,053)
427822	Crossett Police	0.160%	(89,200)	(177,160)	(118,837)	(73,966)	-	(459,163)
455322	Dardanelle Police	0.140%	197,138	(8,780)	(54,537)	(64,460)	-	69,361
476633	De Queen Fire	0.036%	(7,077)	(22,550)	(19,972)	(16,444)	-	(66,043)
476622	De Queen Police	0.188%	(18,237)	(111,271)	(96,533)	(86,726)	-	(312,767)
466922	Decatur Police	0.082%	(15,077)	(57,249)	(38,728)	(38,011)	-	(149,065)
481222	Dermott Police	0.045%	(31,463)	(47,177)	(24,547)	(20,923)	-	(124,110)
485522	Des Arc Police	0.064%	(20,107)	(66,356)	(49,691)	(29,736)	-	(165,890)
486322	Devalls Bluff Police	0.000%	(19,072)	(331)	(72)	-	-	(19,475)
496022	Dewitt Police	0.082%	(44,587)	(69,102)	(53,439)	(37,841)	-	(204,969)
498722	Diamond City Police	0.002%	4,521	3,222	993	(1,116)	-	7,620
501022	Diaz Police	0.018%	(14,750)	(20,743)	(12,555)	(8,445)	-	(56,493)
502922	Dierks Police	0.036%	(23,815)	(56,711)	(24,469)	(16,531)	-	(121,526)
516922	Dover Police	0.058%	(15,290)	(55,664)	(38,410)	(26,928)	-	(136,292)
535522	Earle Police	0.006%	10,517	7,498	2,309	(2,596)	-	17,728
536322	East Camden Police	0.007%	(4,665)	(6,072)	(4,513)	(3,339)	-	(18,589)
546033	El Dorado Fire	0.520%	(102,057)	(408,326)	(322,967)	(240,324)	-	(1,073,674)
546023	El Dorado Police	0.415%	(69,713)	(311,520)	(253,205)	(191,771)	-	(826,209)
556832	Elkins Fire	0.018%	(7,227)	(17,040)	(11,845)	(8,370)	-	(44,482)
556822	Elkins Police	0.115%	60,365	(30,217)	(62,447)	(53,177)	-	(85,476)
561422	Elm Springs Police	0.062%	(10,206)	(47,781)	(40,113)	(28,570)	-	(126,670)
585133	Eureka Springs Fire	0.141%	(32,380)	(106,840)	(88,171)	(65,202)	-	(292,593)
585122	Eureka Springs Police	0.157%	(45,232)	(128,059)	(87,729)	(72,563)	-	(333,583)
587822	Evening Shade Police	0.007%	12,633	9,007	2,773	(3,119)	-	21,294
595922	Fairfield Bay Police	0.067%	(32,724)	(60,025)	(38,310)	(31,094)	-	(162,153)
604132	Farmington Fire	0.094%	11,241	(77,834)	(68,096)	(43,476)	-	(178,165)
604122	Farmington Police	0.224%	4,798	(150,512)	(139,442)	(103,399)	-	(388,555)
614937	Fayetteville Fire	2.560%	(1,060,456)	(2,314,935)	(1,615,988)	(1,182,229)	-	(6,173,608)
614927	Fayetteville Police	2.420%	(733,145)	(2,117,970)	(1,554,617)	(1,117,608)	-	(5,523,340)
630032	Flippin Fire	0.016%	19,724	(5,503)	(11,892)	(7,384)	-	(5,055)
630022	Flippin Police	0.069%	(16,094)	(56,875)	(42,062)	(31,675)	-	(146,706)
635122	Foreman Police	0.000%	-	(1)	(1)	-	-	(2)
644033	Forrest City Fire	0.267%	(76,995)	(226,625)	(177,193)	(123,440)	-	(604,253)



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			Schedule of Deferred Inflows and Outflows					
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			2022	2023	2024	2025	Thereafter	
644022	Forrest City Police	0.294%	\$ (159,755)	\$ (329,191)	\$ (231,148)	\$ (135,656)	\$ -	\$ (855,750)
654833	Fort Smith Fire	2.524%	(1,090,008)	(2,442,405)	(1,715,943)	(1,165,547)	-	(6,413,903)
654823	Fort Smith Police	1.606%	(468,768)	(1,419,124)	(1,090,010)	(741,573)	-	(3,719,475)
665322	Friendship Police	0.003%	190	(1,315)	(1,426)	(1,180)	-	(3,731)
693932	Gassville Fire	0.011%	1,015	(5,578)	(6,745)	(5,148)	-	(16,456)
693922	Gassville Police	0.041%	(17,177)	(34,644)	(25,668)	(18,849)	-	(96,338)
704832	Gentry Fire	0.009%	17,638	12,575	3,871	(4,354)	-	29,730
704822	Gentry Police	0.114%	34,575	(34,836)	(53,220)	(52,511)	-	(105,992)
713722	Gillett Police	0.008%	(94)	(6,364)	(8,876)	(3,574)	-	(18,908)
724222	Glenwood Police	0.037%	23,432	12,783	(12,967)	(16,923)	-	6,325
726922	Goshen Police	0.055%	24,373	(27,478)	(30,770)	(25,225)	-	(59,100)
733122	Gosnell Police	0.054%	(40,620)	(68,864)	(42,174)	(24,859)	-	(176,517)
739033	Gravel Ridge Fire Protection Dist.	0.027%	(13,087)	(26,374)	(17,074)	(12,598)	-	(69,133)
737432	Gravette Fire	0.070%	(39,422)	(60,728)	(41,028)	(32,264)	-	(173,442)
737422	Gravette Police	0.140%	(36,222)	(99,756)	(78,460)	(64,632)	-	(279,070)
743922	Green Forest Police	0.140%	(31,107)	(128,330)	(100,928)	(64,839)	-	(325,204)
744732	Greenbrier Fire	0.000%	(5,172)	-	(1)	-	-	(5,173)
746322	Greenland Police	0.050%	(24,329)	(47,807)	(33,086)	(23,194)	-	(128,416)
747133	Greenwood Fire	0.018%	(1,556)	(11,504)	(10,273)	(8,340)	-	(31,673)
747122	Greenwood Police	0.249%	(109,389)	(239,839)	(164,974)	(114,765)	-	(628,967)
754422	Greers Ferry Police	0.039%	(18,819)	(35,452)	(27,471)	(18,138)	-	(99,880)
776522	Hackett Police	0.007%	(10,158)	(9,835)	(5,753)	(3,438)	-	(29,184)
804422	Hampton Police	0.030%	3,756	(14,191)	(8,806)	(13,643)	-	(32,884)
813322	Hardy Police	0.031%	2,089	(42,382)	(25,974)	(14,463)	-	(80,730)
823022	Harrisburg Police	0.051%	(11,461)	(33,671)	(29,995)	(23,535)	-	(98,662)
834633	Harrison Fire	0.407%	(140,531)	(335,978)	(260,856)	(187,814)	-	(925,179)
834622	Harrison Police	0.418%	(160,172)	(410,897)	(267,938)	(193,009)	-	(1,032,016)
843522	Hartford Police	0.009%	(5,030)	(8,552)	(5,107)	(4,162)	-	(22,851)
847832	Haskell Fire	0.005%	(1,687)	(4,002)	(2,977)	(2,170)	-	(10,836)
847822	Haskell Police	0.069%	(14,256)	(51,810)	(45,464)	(31,912)	-	(143,442)
862133	Heber Springs Fire	0.055%	40,949	10,801	(14,551)	(25,357)	-	11,842
862122	Heber Springs Police	0.165%	(74,351)	(150,911)	(103,637)	(76,103)	-	(405,002)
865622	Hector Police	0.007%	7,706	(4,652)	(6,567)	(3,084)	-	(6,597)
864833	Helena-West Helena Fire	0.263%	41,318	(102,143)	(135,458)	(121,491)	-	(317,774)
864823	Helena-West Helena Police	0.221%	2,485	(59,558)	(75,445)	(101,827)	-	(234,345)
866422	Hermitage Police	0.011%	(7,455)	(13,368)	(8,951)	(5,287)	-	(35,061)
885022	Highfill Police	0.045%	14,651	(18,937)	(28,337)	(20,604)	-	(53,227)
890732	Highland Fire	0.006%	8,393	(2,318)	(3,179)	(2,924)	-	(28)
890722	Highland Police	0.030%	3,148	(19,586)	(15,939)	(13,907)	-	(46,284)
900833	Holiday Island Fire	0.033%	(1,963)	(17,945)	(16,538)	(15,166)	-	(51,612)
892322	Holly Grove Police	0.009%	1,208	(4,853)	(6,177)	(4,009)	-	(13,831)
902433	Hope Fire	0.165%	(77,605)	(170,720)	(102,858)	(76,381)	-	(427,564)
911337	Hot Springs Fire	1.303%	(278,091)	(989,810)	(830,943)	(601,728)	-	(2,700,572)
911327	Hot Springs Police	1.677%	(292,511)	(1,204,736)	(981,912)	(774,186)	-	(3,253,345)
921032	Hot Springs Village Fire	0.293%	(54,928)	(195,061)	(178,505)	(135,253)	-	(563,747)
921022	Hot Springs Village Police	0.217%	(111,724)	(197,188)	(155,741)	(100,366)	-	(565,019)
932633	Hoxie Fire	0.004%	(10,405)	(10,560)	(6,033)	(1,719)	-	(28,717)
932622	Hoxie Police	0.041%	(5,829)	(27,902)	(26,331)	(18,729)	-	(78,791)
941522	Hughes Police	0.020%	(5,474)	(17,782)	(14,378)	(9,228)	-	(46,862)
951222	Humphrey Police	0.008%	(5,160)	(8,357)	(5,443)	(3,717)	-	(22,677)
971722	Huntington Police	0.004%	(10,124)	(11,337)	(5,675)	(1,881)	-	(29,017)
962822	Huntsville Police	0.094%	(14,066)	(71,035)	(54,320)	(43,298)	-	(182,719)
981422	Huttig Police	0.008%	(6,611)	(8,303)	(5,235)	(3,574)	-	(23,723)
1021933	Jacksonville Fire	0.943%	(303,686)	(796,860)	(613,163)	(435,536)	-	(2,149,245)

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			2022	2023	2024	2025	Thereafter	
1021922	Jacksonville Police	0.790%	\$ (290,180)	\$ (582,059)	\$ (455,991)	\$ (364,798)	\$ -	\$ (1,693,028)
1031622	Jasper Police	0.015%	947	(11,894)	(9,546)	(7,108)	-	(27,601)
1039132	Johnson Area Fire Departm	0.000%	(50,702)	(24,212)	-	-	-	(74,914)
1038332	Johnson Fire	0.046%	70,100	17,043	(13,213)	(21,241)	-	52,689
1038322	Johnson Police	0.120%	(67,414)	(102,255)	(90,208)	(55,257)	-	(315,134)
1050233	Jonesboro Fire	1.805%	(931,696)	(1,739,549)	(1,189,028)	(833,654)	-	(4,693,927)
1050223	Jonesboro Police	2.079%	(1,020,169)	(2,093,754)	(1,447,206)	(960,024)	-	(5,521,153)
1058822	Judsonia Police	0.041%	11,712	(11,800)	(14,698)	(18,823)	-	(33,609)
1061822	Junction City Police	0.007%	(2,752)	(12,722)	(7,663)	(3,372)	-	(26,509)
1080422	Kensett Police	0.037%	202	(23,607)	(18,391)	(17,191)	-	(58,987)
1083922	Kibler Police	0.016%	(13,710)	(21,627)	(13,743)	(7,463)	-	(56,543)
1100222	Lake City Police	0.046%	(19,772)	(43,340)	(32,014)	(21,424)	-	(116,550)
1103732	Lake Hamilton Fire	0.000%	(7,468)	(3,986)	-	-	-	(11,454)
1104032	Lake Hamilton Fire Protection District	0.005%	6,249	(486)	(3,043)	(2,141)	-	579
1120722	Lake Village Police	0.073%	(74,511)	(102,434)	(64,349)	(33,607)	-	(274,901)
1111823	Lakeview Police	0.018%	(3,004)	(8,441)	(10,845)	(8,467)	-	(30,757)
1086322	Lamar Police	0.026%	(7,215)	(19,394)	(15,189)	(11,944)	-	(53,742)
1130422	Lavaca Police	0.030%	(9,960)	(31,360)	(21,127)	(13,940)	-	(76,387)
1140122	Leachville Police	0.045%	1,769	(33,267)	(26,047)	(20,985)	-	(78,530)
1150922	Lepanto Police	0.018%	(11,165)	(13,348)	(11,673)	(8,511)	-	(44,697)
1152522	Lewisville Police	0.016%	(10,786)	(23,451)	(17,671)	(7,314)	-	(59,222)
1161432	Lincoln Fire	0.012%	86	(5,125)	(5,328)	(5,587)	-	(15,954)
1161422	Lincoln Police	0.088%	19,677	(41,705)	(44,500)	(40,737)	-	(107,265)
1157622	Little Flock Police	0.083%	(16,928)	(78,333)	(58,445)	(38,461)	-	(192,167)
1160633	Little Rock Fire	8.734%	(3,593,530)	(7,963,426)	(5,482,022)	(4,032,953)	-	(21,071,931)
1160623	Little Rock Police	9.978%	(3,509,115)	(9,117,748)	(6,566,148)	(4,607,526)	-	(23,800,537)
1180022	Lonoke Police	0.127%	17,739	(64,234)	(64,537)	(58,493)	-	(169,525)
10010	Lopfi Staff	0.211%	(73,934)	(183,865)	(141,905)	(97,490)	-	(497,194)
1190833	Lowell Fire	0.399%	(88,664)	(345,055)	(261,383)	(184,096)	-	(879,198)
1190822	Lowell Police	0.240%	318	(140,360)	(132,130)	(110,927)	-	(383,099)
1195922	Luxora Police	0.013%	(9,640)	(3,199)	(7,110)	(5,804)	-	(25,753)
1218133	Magnolia Fire	0.133%	(57,018)	(124,109)	(87,899)	(61,576)	-	(330,602)
1218122	Magnolia Police	0.246%	(92,031)	(223,472)	(160,524)	(113,750)	-	(589,777)
1229733	Malvern Fire	0.218%	(112,706)	(219,335)	(145,958)	(100,877)	-	(578,876)
1229722	Malvern Police	0.242%	(84,973)	(231,138)	(169,271)	(111,699)	-	(597,081)
1248332	Manila Fire	0.000%	(8,157)	(7,694)	(443)	(70)	-	(16,364)
1248322	Manila Police	0.051%	(9,277)	(26,656)	(26,174)	(23,670)	-	(85,777)
1258022	Mansfield Police	0.029%	(21,040)	(25,321)	(16,559)	(13,502)	-	(76,422)
1268832	Marianna Fire	0.019%	6,300	(4,051)	(9,725)	(8,739)	-	(16,215)
1268822	Marianna Police	0.093%	(54,357)	(97,758)	(65,439)	(42,886)	-	(260,440)
1278532	Marion Fire	0.052%	(19,146)	(37,706)	(28,521)	(23,797)	-	(109,170)
1278526	Marion Police	0.306%	(136,137)	(295,626)	(210,384)	(141,121)	-	(783,268)
1288222	Marked Tree Police	0.059%	1,944	(45,519)	(33,894)	(27,287)	-	(104,756)
1297122	Marmaduke Police	0.040%	(21,979)	(40,149)	(28,428)	(18,660)	-	(109,216)
1305622	Marshall Police	0.022%	(17,123)	(35,227)	(18,091)	(10,142)	-	(80,583)
1308022	Marvell Police	0.027%	(29,203)	(49,392)	(30,080)	(12,372)	-	(121,047)
1318833	Maumelle Fire	0.610%	(133,877)	(499,540)	(364,003)	(281,836)	-	(1,279,256)
1318823	Maumelle Police	0.493%	(116,937)	(396,554)	(283,811)	(227,719)	-	(1,025,021)
1324232	Mayflower Fire	0.009%	(2,973)	(6,792)	(5,570)	(4,338)	-	(19,673)
1324222	Mayflower Police	0.079%	(34,929)	(75,657)	(46,706)	(36,285)	-	(193,577)
1328522	Mccrory Police	0.046%	531	(27,059)	(23,600)	(21,267)	-	(71,395)
1338233	Mcgehee Fire	0.117%	(29,052)	(84,978)	(73,116)	(53,814)	-	(240,960)
1338222	Mcgehee Police	0.097%	(10,725)	(70,366)	(67,898)	(44,893)	-	(193,882)
1358722	Mcrae Police	0.008%	(38,539)	(26,859)	(5,913)	(3,819)	-	(75,130)

Paid Service

Schedule of Deferred Resources by Employer by Year as of December 31, 2021

Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows					Total
			2022	2023	2024	2025	Thereafter	
1377333	Mena Fire	0.039%	\$ (4,983)	\$ (26,444)	\$ (21,833)	\$ (17,855)	\$ -	\$ (71,115)
1388922	Mineral Springs Police	0.022%	3,856	(14,191)	(11,981)	(10,236)	-	(32,552)
1398622	Monette Police	0.047%	(746)	(35,765)	(28,254)	(21,580)	-	(86,345)
1408733	Monticello Fire	0.112%	(37,385)	(101,173)	(78,025)	(51,624)	-	(268,207)
1418422	Montrose Police	0.000%	(3,601)	(3,320)	(1,596)	(152)	-	(8,669)
1421432	Morning Star Fpa	0.007%	(331)	(4,261)	(3,723)	(3,140)	-	(11,455)
1427332	Morrilton	0.011%	17,023	8,967	(5,769)	(5,015)	-	15,206
1438933	Mountain Home Fire	0.369%	(212,290)	(378,253)	(250,442)	(170,572)	-	(1,011,557)
1438922	Mountain Home Police	0.384%	(109,073)	(321,990)	(248,223)	(177,172)	-	(856,458)
1447822	Mountain Pine Police	0.021%	(27,044)	(25,107)	(18,275)	(9,844)	-	(80,270)
1452422	Mountain View Police	0.091%	(27,598)	(85,576)	(44,292)	(41,852)	-	(199,318)
1436222	Mountainburg Police	0.008%	(9,317)	(21,840)	(5,712)	(3,574)	-	(40,443)
1457522	Mulberry Police	0.028%	191	(22,019)	(17,052)	(13,132)	-	(52,012)
1467222	Murfreesboro Police	0.032%	(2,102)	(18,726)	(15,055)	(14,960)	-	(50,843)
1487733	Nashville Fire	0.012%	(10,635)	(10,036)	(5,719)	(5,547)	-	(31,937)
1506733	Newport Fire	0.219%	(64,909)	(204,469)	(145,399)	(101,108)	-	(515,885)
1506722	Newport Police	0.192%	(9,597)	(148,920)	(115,454)	(88,433)	-	(362,404)
1509133	Nob Hill Fire	0.016%	5,333	(8,204)	(9,799)	(7,330)	-	(20,000)
1536933	North Little Rock Fire	2.778%	(864,202)	(2,627,606)	(1,965,141)	(1,282,990)	-	(6,739,939)
1536923	North Little Rock Police	2.759%	(737,065)	(2,378,080)	(1,866,278)	(1,273,843)	-	(6,255,266)
1524532	Northeast Lakeside Association Fire	0.010%	18,549	13,225	4,072	(4,579)	-	31,267
1547433	Oak Grove Fire Protection Dist. #25	0.018%	(12,921)	(24,328)	(14,706)	(8,453)	-	(60,408)
1555522	Ola Police	0.027%	3,637	(12,835)	(17,180)	(12,472)	-	(38,850)
1566022	Oppelo Police	0.006%	(8,772)	(8,211)	(2,340)	(2,909)	-	(22,232)
1576833	Osceola Fire	0.205%	(130,369)	(236,657)	(148,460)	(94,752)	-	(610,238)
1576822	Osceola Police	0.319%	(213,526)	(339,994)	(241,113)	(147,096)	-	(941,729)
1585732	Ozark Fire	0.018%	(23,630)	(35,580)	(20,958)	(8,279)	-	(88,447)
1585722	Ozark Police	0.092%	(4,523)	(82,873)	(63,242)	(42,502)	-	(193,140)
1599722	Pangburn Police	0.014%	(8,220)	(13,352)	(8,840)	(6,273)	-	(36,685)
1616033	Paragould Fire	0.467%	(94,422)	(384,146)	(314,259)	(215,497)	-	(1,008,324)
1616022	Paragould Police	0.571%	(352,027)	(610,867)	(419,036)	(263,505)	-	(1,645,435)
1623322	Patterson Police	0.008%	(7,733)	7,332	(396)	(3,848)	-	(4,645)
1627632	Pea Ridge	0.021%	38,814	27,423	7,774	(9,646)	-	64,365
1627622	Pea Ridge Police	0.193%	(96,542)	(172,822)	(130,685)	(89,330)	-	(489,379)
1628422	Perla Police	0.002%	(1,110)	(944)	(1,232)	(1,126)	-	(4,412)
1631422	Perryville Police	0.055%	(22,627)	(59,249)	(35,807)	(25,577)	-	(143,260)
1646233	Pine Bluff Fire	1.320%	(397,390)	(1,119,741)	(910,452)	(609,725)	-	(3,037,308)
1646223	Pine Bluff Police	1.214%	(748,756)	(1,271,447)	(929,559)	(560,427)	-	(3,510,189)
1657822	Plainview Police	0.003%	2,720	1,391	(1,683)	(1,393)	-	1,035
1643822	Pleasant Plains Police	0.000%	(53)	-	(1)	-	-	(54)
1665933	Pocahontas Fire	0.071%	(47,091)	(70,026)	(44,029)	(32,751)	-	(193,897)
1665922	Pocahontas Police	0.183%	(29,407)	(131,312)	(108,969)	(84,478)	-	(354,166)
1671322	Portland Police	0.009%	(859)	(5,633)	(5,284)	(4,370)	-	(16,146)
1668322	Pottsville Police	0.064%	(17,303)	(62,793)	(47,088)	(29,378)	-	(156,562)
1675632	Prairie Grove Fire	0.052%	49,571	(14,283)	(34,255)	(23,972)	-	(22,939)
1675622	Prairie Grove Police	0.198%	(27,688)	(129,404)	(112,043)	(91,263)	-	(360,398)
1685333	Pulaski Co Fire	0.428%	(97,170)	(333,360)	(279,096)	(197,602)	-	(907,228)
1695022	Ravenden Police	0.009%	(3,069)	(5,866)	(4,137)	(4,160)	-	(17,232)
1704322	Rector Police	0.039%	(13,828)	(45,715)	(25,830)	(17,829)	-	(103,202)
1713222	Redfield Police	0.069%	(7,422)	(40,894)	(37,312)	(32,074)	-	(117,702)
1714022	Rison Police	0.041%	14,046	(2,361)	(24,567)	(18,764)	-	(31,646)
1720522	Rockport Police	0.045%	(40,320)	(72,594)	(31,376)	(20,615)	-	(164,905)
1724833	Rogers Fire	2.152%	(752,725)	(1,867,357)	(1,432,205)	(993,619)	-	(5,045,906)
1724822	Rogers Police	1.736%	(624,124)	(1,631,833)	(1,162,275)	(801,434)	-	(4,219,666)

Paid Service

Schedule of Deferred Resources by Employer by Year as of December 31, 2021

Schedule of Deferred Inflows and Outflows								
Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows					Total
			2022	2023	2024	2025	Thereafter	
1733733	Russellville Fire	0.786%	\$ (227,089)	\$ (707,741)	\$ (536,970)	\$ (363,020)	\$ -	\$ (1,834,820)
1733722	Russellville Police	0.694%	(342,049)	(638,843)	(450,168)	(320,550)	-	(1,751,610)
1753122	Salem Police	0.046%	(5,721)	(24,550)	(26,365)	(21,181)	-	(77,817)
1763933	Searcy Fire	0.597%	(231,451)	(614,803)	(400,259)	(275,720)	-	(1,522,233)
1763922	Searcy Police	0.595%	(211,588)	(491,671)	(365,941)	(274,896)	-	(1,344,096)
1765522	Shannon Hills Police	0.044%	(31,533)	(46,845)	(19,020)	(20,093)	-	(117,491)
1774432	Sheridan Fire	0.000%	(6,150)	(282)	-	-	-	(6,432)
1778722	Sherwood Police	1.056%	(455,918)	(1,040,187)	(724,366)	(487,434)	-	(2,707,905)
1783333	Siloam Springs Fire	0.689%	(401,659)	(681,589)	(470,591)	(318,020)	-	(1,871,859)
1783322	Siloam Springs Police	0.550%	(187,254)	(423,474)	(351,791)	(254,168)	-	(1,216,687)
1793022	Smackover Police	0.093%	974	(78,916)	(60,663)	(42,925)	-	(181,530)
1798126	Sparkman Police	0.009%	11,040	(3,853)	(4,746)	(4,373)	-	(1,932)
1803133	Springdale Fire	2.390%	(520,976)	(1,809,552)	(1,397,931)	(1,103,540)	-	(4,831,999)
1803122	Springdale Police	2.376%	(1,003,348)	(2,164,042)	(1,505,297)	(1,097,142)	-	(5,769,829)
1813922	Stamps Police	0.022%	(15,312)	(19,579)	(10,564)	(10,372)	-	(55,827)
1824422	Star City Police	0.051%	(16,236)	(42,524)	(28,462)	(23,760)	-	(110,982)
1828722	Stephens Police	0.005%	(4,798)	(11,765)	(7,659)	(2,181)	-	(26,403)
1843022	Strong Police	0.005%	(2,483)	(4,740)	(3,113)	(2,130)	-	(12,466)
1854633	Stuttgart Fire	0.196%	(8,202)	(115,136)	(111,288)	(90,434)	-	(325,060)
1854622	Stuttgart Police	0.266%	(52,571)	(202,520)	(143,359)	(122,720)	-	(521,170)
1873222	Sulphur Police	0.028%	(8,169)	(13,721)	(5,081)	(12,901)	-	(39,872)
1879122	Swifton Police	0.010%	(5,830)	(10,609)	(3,341)	(4,449)	-	(24,229)
1892933	Texarkana Fire	0.920%	(427,218)	(872,599)	(611,276)	(424,616)	-	(2,335,709)
1892923	Texarkana Police	1.096%	(418,444)	(988,611)	(720,348)	(506,275)	-	(2,633,678)
1908932	Tontitown Fire	0.022%	5,016	(14,454)	(14,558)	(10,369)	-	(34,365)
1908922	Tontitown Police	0.142%	49,797	(40,535)	(60,601)	(65,741)	-	(117,080)
885032	Town Of Highfill Fire	0.006%	11,855	8,452	2,601	(2,927)	-	19,981
1922433	Trumann Fire	0.069%	(16,775)	(52,077)	(40,523)	(31,872)	-	(141,247)
1922422	Trumann Police	0.184%	(124,462)	(185,336)	(124,104)	(84,977)	-	(518,879)
1931322	Tuckerman Police	0.042%	4,654	(19,780)	(16,444)	(19,219)	-	(50,789)
1937222	Tyronza Police	0.010%	(26,219)	(27,659)	(16,450)	(4,609)	-	(74,937)
1941033	Van Buren Fire	0.635%	(146,607)	(475,477)	(378,738)	(293,419)	-	(1,294,241)
1941022	Van Buren Police	0.545%	(113,543)	(455,437)	(327,795)	(251,512)	-	(1,148,287)
1952632	Vilonia Fire	0.024%	(856)	(14,798)	(11,989)	(10,917)	-	(38,560)
1952622	Vilonia Police	0.117%	(32,481)	(101,043)	(61,991)	(54,097)	-	(249,612)
1991722	Waldo Police	0.006%	718	(5,338)	(3,677)	(2,598)	-	(10,895)
2002822	Waldron Police	0.103%	(39,723)	(85,327)	(65,674)	(47,474)	-	(238,198)
2011733	Walnut Ridge Fire	0.078%	(3,028)	(44,248)	(38,284)	(35,909)	-	(121,469)
2011722	Walnut Ridge Police	0.074%	(29,233)	(68,443)	(47,325)	(34,215)	-	(179,216)
2016832	Ward Fire	0.013%	(6,123)	(7,692)	(8,452)	(6,131)	-	(28,398)
2016822	Ward Police	0.112%	41,654	(60,082)	(55,701)	(51,737)	-	(125,866)
2021433	Warren Fire	0.034%	8,570	(6,919)	(12,605)	(15,705)	-	(26,659)
2041922	Weiner Police	0.015%	4,605	(5,412)	(8,108)	(6,842)	-	(15,757)
2050832	West Fork Fire	0.024%	(8,466)	(21,117)	(15,293)	(11,116)	-	(55,992)
2050822	West Fork Police	0.062%	(29,479)	(55,829)	(40,621)	(28,816)	-	(154,745)
2060533	West Memphis Fire	0.843%	(188,416)	(642,977)	(534,714)	(389,056)	-	(1,755,163)
2060522	West Memphis Police	1.010%	(658,217)	(1,227,737)	(820,401)	(466,339)	-	(3,172,694)
2070222	Wheatley Police	0.007%	(11,783)	(21,004)	(5,934)	(3,263)	-	(41,984)
2081822	White Hall Police	0.201%	(85,338)	(171,712)	(121,444)	(92,732)	-	(471,226)
2100822	Wilmot Police	0.012%	(16,331)	(7,167)	(16,532)	(5,343)	-	(45,373)
2109122	Wilson Police	0.014%	(19,832)	(17,553)	(8,625)	(6,324)	-	(52,334)
2119933	Wynne Fire	0.102%	(44,428)	(92,965)	(70,434)	(46,894)	-	(254,721)
2119922	Wynne Police	0.214%	(19,963)	(139,301)	(128,149)	(98,823)	-	(386,236)
TOTAL		100.000%	\$ (33,399,105)	\$ (87,169,744)	\$ (64,476,822)	\$ (46,177,057)	\$ -	\$ (231,222,728)



Volunteer Service

Schedule of Deferred Resources by Employer by Year as of December 31, 2021

Schedule of Deferred Inflows and Outflows								
Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows					Total
			2022	2023	2024	2025	Thereafter	
2170034	101-Gamaliel Fpd #5	0.237%	\$ (7,654)	\$ (13,954)	\$ (8,061)	\$ (4,954)	\$ -	\$ (34,623)
2163634	70 West Fire Protection District Fire	0.012%	1,279	1,095	(132)	(248)	-	1,994
15034	Alexander Volunteer Fire	0.040%	2,862	(2,550)	(1,539)	(827)	-	(2,054)
15024	Alexander Volunteer Police	0.139%	10,248	(3,162)	(4,030)	(2,909)	-	147
10634	Allison Sylamore Volunteer Fire	0.053%	2,153	(7,634)	(2,646)	(1,101)	-	(9,228)
11634	Alma Volunteer Fire	0.332%	(6,099)	(18,363)	(11,336)	(6,935)	-	(42,733)
19534	Alpena Volunteer Fire	0.159%	15,347	(1,603)	(5,271)	(3,309)	-	5,164
24834	Alzheimer Volunteer Fire	0.017%	(3,856)	(3,923)	(990)	(345)	-	(9,114)
24824	Alzheimer Volunteer Police	0.000%	(412)	(566)	-	-	-	(978)
20534	Altus Volunteer Fire	0.221%	(1,467)	(7,806)	(6,812)	(4,603)	-	(20,688)
20524	Altus Volunteer Police	0.000%	(2,781)	(37)	1	-	-	(2,817)
30234	Amity Volunteer Fire	0.211%	(7,316)	(9,680)	(6,679)	(4,410)	-	(28,085)
30224	Amity Volunteer Police	0.013%	(456)	(603)	(417)	(276)	-	(1,752)
31034	Antioch Volunteer Fire	0.171%	(13,645)	(10,292)	(6,186)	(3,575)	-	(33,698)
34534	Appleton Rural Volunteer Fire	0.198%	(10,070)	(4,797)	(5,436)	(4,123)	-	(24,426)
36134	Arch Street Fpd #16	0.195%	764	(7,233)	(5,772)	(4,065)	-	(16,306)
41834	Arkadelphia Volunteer Fire	0.146%	(8,252)	(7,165)	(4,868)	(3,052)	-	(23,337)
50734	Arkansas City Volunteer Fire	0.197%	1,744	(1,601)	(5,500)	(4,104)	-	(9,461)
64734	Ash Flat Volunteer Fire	0.173%	(6,497)	(6,701)	(4,961)	(3,619)	-	(21,778)
64724	Ash Flat Volunteer Police	0.053%	(5,902)	(6,685)	(2,228)	(1,115)	-	(15,930)
60434	Ashdown Volunteer Fire	0.278%	(7,818)	(12,051)	(8,779)	(5,809)	-	(34,457)
60424	Ashdown Volunteer Police	0.067%	(1,534)	(4,710)	(2,358)	(1,404)	-	(10,006)
70134	Atkins Volunteer Fire	0.317%	(11,301)	(15,057)	(10,022)	(6,613)	-	(42,993)
70124	Atkins Volunteer Police	0.041%	(2,547)	(1,692)	(1,267)	(855)	-	(6,361)
80924	Augusta Police	0.000%	13	11	(3)	(2)	-	19
80934	Augusta Volunteer Fire	0.184%	(20,912)	(20,754)	(7,582)	(3,831)	-	(53,079)
82534	Austin Volunteer Fire	0.226%	(6,310)	(6,883)	(6,142)	(4,711)	-	(24,046)
83334	Avoca Volunteer Fire	0.325%	5,880	(5,468)	(9,403)	(6,777)	-	(15,768)
90634	Bald Knob Volunteer Fire	0.252%	(11,191)	(14,926)	(8,455)	(5,258)	-	(39,830)
90624	Bald Knob Volunteer Police	0.000%	(2,689)	(32)	(7)	-	-	(2,728)
100734	Barling Volunteer Fire	0.250%	(5,162)	(8,746)	(7,668)	(5,228)	-	(26,804)
100724	Barling Volunteer Police	0.082%	889	(9,194)	(3,813)	(1,719)	-	(13,837)
107434	Barton-Lexa Fire Department, Inc.	0.594%	(21,582)	(33,986)	(20,078)	(12,404)	-	(88,050)
110434	Batesville Volunteer Fire	0.184%	(7,795)	(5,469)	(5,033)	(3,835)	-	(22,132)
110424	Batesville Volunteer Police	0.213%	(2,795)	(9,007)	(6,702)	(4,440)	-	(22,944)
112034	Bauxite Volunteer Fire	0.131%	8,262	(9,592)	(4,929)	(2,735)	-	(8,994)
112024	Bauxite Volunteer Police	0.040%	(6,007)	(3,632)	(1,506)	(827)	-	(11,972)
122834	Bay Village Volunteer Fire	0.026%	(914)	(1,208)	(835)	(552)	-	(3,509)
120134	Bay Volunteer Fire	0.288%	(8,672)	(9,596)	(8,289)	(6,007)	-	(32,564)
120124	Bay Volunteer Police	0.040%	(149)	(2,988)	(1,511)	(827)	-	(5,475)
405734	Bdr Fd#1	0.662%	(27,516)	(32,201)	(21,199)	(13,813)	-	(94,729)
130934	Bearden Volunteer Fire	0.119%	(3,475)	(6,717)	(4,286)	(2,482)	-	(16,960)
128734	Beaver Lake Volunteer Fire	0.335%	(3,783)	(7,179)	(9,523)	(6,999)	-	(27,484)
126034	Beaverfork Volunteer Fire	0.185%	(3,526)	(5,653)	(5,622)	(3,863)	-	(18,664)
134134	Bee Branch Volunteer Fire	0.132%	(4,724)	(5,064)	(3,959)	(2,758)	-	(16,505)
131734	Beebe Volunteer Fire	0.291%	(13,635)	(16,238)	(9,702)	(6,067)	-	(45,642)
140624	Bella Vista Police	0.003%	356	305	(38)	(69)	-	554
140634	Bella Vista Volunteer Fire	0.000%	(2,687)	-	1	-	-	(2,686)
139234	Belleville Volunteer Fire	0.145%	(11,804)	(9,685)	(4,863)	(3,033)	-	(29,385)
150324	Benton Volunteer Police	0.024%	2,216	(317)	(805)	(499)	-	595
160034	Bentonville Volunteer Fire	0.030%	991	(1,564)	(1,113)	(616)	-	(2,302)
160024	Bentonville Volunteer Police	0.026%	1,602	(1,208)	(836)	(552)	-	(994)
162734	Bergman Volunteer Fire Association	0.095%	(8,520)	(4,578)	(2,952)	(1,983)	-	(18,033)
170834	Berryville Volunteer Fire	0.236%	(4,808)	(4,048)	(6,471)	(4,925)	-	(20,252)



Volunteer Service

Schedule of Deferred Resources by Employer by Year as of December 31, 2021

Schedule of Deferred Inflows and Outflows								
Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows					Total
			2022	2023	2024	2025	Thereafter	
170824	Berryville Volunteer Police	0.027%	\$ 908	\$ 475	\$ (603)	\$ (556)	\$ -	\$ 224
168634	Bethel Heights Volunteer Fire	0.000%	(20,375)	(20,565)	(3,210)	-	-	(44,150)
168624	Bethel Heights Volunteer Police	0.000%	(2,063)	(2,920)	(507)	-	-	(5,490)
169434	Bethesda Area Volunteer Fire	0.198%	(7,179)	(8,493)	(5,997)	(4,136)	-	(25,805)
172434	Big Creek Volunteer Fire	0.173%	(4,099)	(7,216)	(5,438)	(3,603)	-	(20,356)
164334	Bigelow Volunteer Fire	0.079%	(4,530)	(4,249)	(2,502)	(1,650)	-	(12,931)
171634	Bigger-Reyno Volunteer Fire	0.185%	(13,552)	(11,984)	(6,094)	(3,861)	-	(35,491)
173234	Biscoe Volunteer Fire	0.132%	3,131	(747)	(3,658)	(2,748)	-	(4,022)
174034	Bismarck Fire Pro Association	0.154%	(4,067)	(9,959)	(5,720)	(3,208)	-	(22,954)
175924	Black Rock Volunteer Police	0.000%	(1,885)	(1,743)	(250)	-	-	(3,878)
185634	Bonanza Volunteer Fire	0.290%	(2,091)	(10,377)	(8,901)	(6,053)	-	(27,422)
189934	Bono Fid Volunteer Fire	0.301%	(11,705)	(13,666)	(9,582)	(6,292)	-	(41,245)
188024	Bono Volunteer Police	0.026%	(4,428)	(2,352)	(834)	(552)	-	(8,166)
190234	Booneville Volunteer Fire	0.185%	(903)	(4,398)	(5,341)	(3,861)	-	(14,503)
194534	Boston Mountain Volunteer Fire	0.221%	(16,266)	(10,705)	(6,494)	(4,608)	-	(38,073)
199634	Bradford Volunteer Fire	0.186%	(18,121)	(15,743)	(6,833)	(3,888)	-	(44,585)
199624	Bradford Volunteer Police	0.039%	2,907	(2,386)	(1,495)	(811)	-	(1,785)
201134	Bradley County Rural Volunteer Fire	0.105%	(7,396)	(7,228)	(3,566)	(2,192)	-	(20,382)
200334	Bradley Volunteer Fire	0.118%	(530)	(5,561)	(3,745)	(2,454)	-	(12,290)
200324	Bradley Volunteer Police	0.024%	(2,964)	(2,053)	(807)	(496)	-	(6,320)
209734	Brinkley Volunteer Fire	0.197%	2,063	(2,699)	(5,444)	(4,102)	-	(10,182)
209724	Brinkley Volunteer Police	0.026%	(914)	(1,208)	(835)	(552)	-	(3,509)
206234	Brookland Fire Protection District	0.364%	(10,422)	(19,602)	(11,955)	(7,588)	-	(49,567)
212724	Brookland Volunteer Police	0.053%	(2,368)	478	(1,161)	(1,103)	-	(4,154)
217834	Bruno Fire Protection District	0.131%	(19,513)	(19,100)	(5,980)	(2,739)	-	(47,332)
219424	Bryant Volunteer Police	0.159%	3,811	629	(3,939)	(3,318)	-	(2,817)
222434	Buena Vista Volunteer Fire	0.053%	(1,836)	(2,427)	(1,671)	(1,101)	-	(7,035)
224034	Buford Volunteer Fire	0.195%	(22,363)	(12,176)	(6,230)	(4,072)	-	(44,841)
228334	Bull Shoals Volunteer Fire	0.205%	(2,068)	(8,427)	(6,342)	(4,281)	-	(21,118)
228324	Bull Shoals Volunteer Police	0.013%	(1,087)	(2,324)	(666)	(276)	-	(4,353)
235634	Burnt Ridge Volunteer Fire	0.144%	1,085	(3,218)	(4,056)	(3,001)	-	(9,190)
238034	Butterfield Volunteer Fire	0.366%	(9,724)	(20,599)	(12,401)	(7,645)	-	(50,369)
258534	Cabot Volunteer Fire	0.062%	(9,236)	(5,200)	(2,046)	(1,303)	-	(17,785)
268234	Caddo Valley Volunteer Fire	0.201%	(4,423)	(8,920)	(6,296)	(4,187)	-	(23,826)
268224	Caddo Valley Volunteer Police	0.118%	(1,356)	(10,197)	(4,520)	(2,471)	-	(18,544)
270434	Cairo Volunteer Fire	0.105%	263	(3,199)	(3,337)	(2,201)	-	(8,474)
269034	Caldwell Volunteer Fire	0.166%	(20,083)	(13,634)	(5,355)	(3,465)	-	(42,537)
273934	Calico Rock Volunteer Fire	0.054%	(29,797)	(16,568)	(2,901)	(1,119)	-	(50,385)
276334	Calion Volunteer Fire	0.261%	1,282	(2,507)	(6,783)	(5,444)	-	(13,452)
279834	Calvert Township Volunteer Fire	0.118%	(4,637)	(6,070)	(3,751)	(2,468)	-	(16,926)
277134	Camden Volunteer Fire	0.051%	(2,038)	(2,602)	(1,647)	(1,062)	-	(7,349)
285224	Cammack Village Volunteer Police	0.026%	(4,267)	(2,960)	(1,088)	(552)	-	(8,867)
284434	Camp Volunteer Fire	0.133%	(5,981)	(7,173)	(4,434)	(2,767)	-	(20,355)
286034	Cane Creek Volunteer Fire	0.135%	(6,131)	(7,552)	(4,465)	(2,817)	-	(20,965)
287934	Capps-Batavia Volunteer Fire	0.278%	(4,273)	(11,076)	(8,821)	(5,800)	-	(29,970)
288734	Caraway Volunteer Fire	0.268%	(3,002)	(5,503)	(7,422)	(5,589)	-	(21,516)
298434	Carlisle Volunteer Fire	0.251%	(18,289)	(13,352)	(7,925)	(5,232)	-	(44,798)
305034	Carthage Volunteer Fire	0.041%	(2,604)	(1,690)	(1,268)	(855)	-	(6,417)
308534	Cash Volunteer Fire	0.145%	8,059	5,214	(2,909)	(3,033)	-	7,331
309334	Cave City Volunteer Fire	0.304%	(17,015)	(15,500)	(9,566)	(6,340)	-	(48,421)
309324	Cave City Volunteer Police	0.106%	8,355	(1,328)	(3,082)	(2,206)	-	1,739
310734	Cave Springs Volunteer Fire	0.258%	(14,414)	(16,808)	(9,053)	(5,387)	-	(45,662)
310724	Cave Springs Volunteer Police	0.051%	(3,274)	(2,553)	(1,641)	(1,066)	-	(8,534)
316634	Center Grove Volunteer Fire	0.134%	(7,765)	(8,305)	(4,967)	(2,790)	-	(23,827)



Volunteer Service

Schedule of Deferred Resources by Employer by Year as of December 31, 2021

Schedule of Deferred Inflows and Outflows								
Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows					Total
			2022	2023	2024	2025	Thereafter	
315834	Center Volunteer Fire	0.092%	\$ (5,026)	\$ (4,886)	\$ (2,917)	\$ (1,917)	\$ -	\$ (14,746)
318234	Centerton Volunteer Fire	0.094%	(12,608)	(8,259)	(3,449)	(1,953)	-	(26,269)
318224	Centerton Volunteer Police	0.079%	1,527	(3,125)	(2,531)	(1,655)	-	(5,784)
319034	Central City Volunteer Fire	0.026%	734	(1,767)	(1,086)	(552)	-	(2,671)
319024	Central City Volunteer Police	0.013%	1,310	(2)	(418)	(276)	-	614
323934	Chambersville Volunteer Fire	0.077%	(2,954)	(3,848)	(2,492)	(1,613)	-	(10,907)
327134	Charleston Volunteer Fire	0.227%	(4,064)	(7,915)	(6,892)	(4,729)	-	(23,600)
330134	Charlotte Volunteer Fire	0.120%	(8,107)	(6,463)	(4,006)	(2,495)	-	(21,071)
333634	Cherokee Village Volunteer Fire	0.040%	3,760	(243)	(1,273)	(827)	-	1,417
333624	Cherokee Village Volunteer Police	0.093%	(1,925)	(3,106)	(2,696)	(1,944)	-	(9,671)
332834	Cherry Hill Volunteer Fire	0.122%	(3,077)	(6,908)	(4,043)	(2,544)	-	(16,572)
334434	Cherry Valley Volunteer Fire	0.079%	(7,324)	(5,448)	(2,773)	(1,652)	-	(17,197)
334424	Cherry Valley Volunteer Police	0.013%	1,289	(32)	(418)	(276)	-	563
338734	Chidester Volunteer Fire	0.172%	(2,427)	(6,694)	(5,430)	(3,585)	-	(18,136)
339534	Chimes Volunteer Fire	0.171%	(7,857)	(8,539)	(5,415)	(3,559)	-	(25,370)
341734	Choctaw Volunteer Fire	0.200%	(14,627)	(14,179)	(6,774)	(4,166)	-	(39,746)
344134	Cincinnati Volunteer Fire	0.172%	(2,281)	(5,458)	(5,167)	(3,589)	-	(16,495)
348424	Clarendon Police	0.001%	119	101	(12)	(23)	-	185
348434	Clarendon Volunteer Fire	0.173%	(6,312)	(6,860)	(5,459)	(3,612)	-	(22,243)
357334	Clarksville Volunteer Fire	0.267%	(12,926)	(21,904)	(10,437)	(5,570)	-	(50,837)
357324	Clarksville Volunteer Police	0.001%	(1,203)	61	(9)	(14)	-	(1,165)
368934	Clinton Volunteer Fire	0.302%	(12,587)	(14,761)	(9,603)	(6,308)	-	(43,259)
375134	Coal Hill Volunteer Fire	0.132%	(7,286)	(6,045)	(4,175)	(2,758)	-	(20,264)
375124	Coal Hill Volunteer Police	0.013%	(3,131)	(603)	(419)	(276)	-	(4,429)
371934	Collegeville Volunteer Fire	0.316%	(6,783)	(15,881)	(10,528)	(6,593)	-	(39,785)
374334	Colt Volunteer Fire	0.188%	7,875	(3,632)	(5,877)	(3,916)	-	(5,550)
380834	Compton Volunteer Fire Assoc	0.079%	(13,232)	(9,007)	(3,002)	(1,643)	-	(26,884)
383234	Conway County Volunteer Fire	1.888%	(125,583)	(103,498)	(60,763)	(39,394)	-	(329,238)
379434	Cooterneck Volunteer Fire	0.106%	(9,080)	(7,863)	(3,602)	(2,206)	-	(22,751)
386734	Cord Volunteer Fire	0.119%	(23,878)	(15,685)	(4,558)	(2,482)	-	(46,603)
387534	Corning Volunteer Fire	0.184%	(17,459)	(14,417)	(6,349)	(3,842)	-	(42,067)
397234	Cotter Volunteer Fire	0.146%	(5,230)	(2,029)	(4,352)	(3,045)	-	(14,656)
397224	Cotter Volunteer Police	0.000%	(1,872)	(1,741)	(251)	-	-	(3,864)
398034	Cotter/Gassville Rural Volunteer Fire	0.145%	1,057	(3,047)	(4,048)	(3,026)	-	(9,064)
406534	Cotton Plant Volunteer Fire	0.040%	(1,460)	(2,912)	(1,499)	(827)	-	(6,698)
406524	Cotton Plant Volunteer Police	0.000%	(17)	(27)	-	-	-	(44)
407334	Cottonwood Rural Fire Assoc	0.145%	(9,176)	(10,672)	(5,089)	(3,033)	-	(27,970)
408134	County Line Volunteer Fire Ass	0.132%	(12,085)	(13,161)	(5,206)	(2,758)	-	(33,210)
411134	Cove Rural Volunteer Fire	0.131%	(6,040)	(6,247)	(4,175)	(2,735)	-	(19,197)
417034	Crawfordsville Volunteer Fire	0.145%	(13,079)	(3,919)	(4,115)	(3,026)	-	(24,139)
427834	Crossett Volunteer Fire	0.013%	(2,327)	(2,315)	(663)	(276)	-	(5,581)
427824	Crossett Volunteer Police	0.013%	(2,219)	(1,201)	(418)	(276)	-	(4,114)
425134	Crow Mountain Fire Protection District	0.355%	(9,102)	(10,821)	(10,932)	(7,415)	-	(38,270)
428634	Crystal Fire Protection District	0.200%	(10,773)	(11,829)	(6,526)	(4,171)	-	(33,299)
430834	Curtis Rural Volunteer Fire	0.027%	(3,906)	(1,737)	(842)	(565)	-	(7,050)
433234	Dalton Volunteer Fire	0.185%	(7,720)	(8,461)	(5,848)	(3,861)	-	(25,890)
434034	Damascus Volunteer Fire	0.117%	(2,597)	(5,010)	(3,741)	(2,449)	-	(13,797)
446434	Danville Volunteer Fire	0.253%	(9,916)	(10,348)	(7,727)	(5,272)	-	(33,263)
455334	Dardanella Volunteer Fire	0.237%	(7,240)	(8,578)	(7,249)	(4,952)	-	(28,019)
455324	Dardanella Volunteer Police	0.014%	1,217	(191)	(423)	(287)	-	316
476634	De Queen Volunteer Fire	0.264%	(10,821)	(11,499)	(8,078)	(5,504)	-	(35,902)
463434	Deann Volunteer Fire	0.092%	(1,502)	(3,712)	(2,919)	(1,921)	-	(10,054)
466934	Decatur Volunteer Fire	0.159%	(3,294)	(4,824)	(4,747)	(3,314)	-	(16,179)
466924	Decatur Volunteer Police	0.093%	887	(4,229)	(2,951)	(1,949)	-	(8,242)



Volunteer Service

Schedule of Deferred Resources by Employer by Year as of December 31, 2021

Schedule of Deferred Inflows and Outflows								
Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows					Total
			2022	2023	2024	2025	Thereafter	
468534	Deer Volunteer Fire	0.145%	\$ 560	\$ (1,499)	\$ (3,848)	\$ (3,026)	\$ -	\$ (7,813)
471534	Delaware Volunteer Fire	0.225%	(10,876)	(12,028)	(7,373)	(4,701)	-	(34,978)
481234	Dermott Volunteer Fire	0.237%	(3,301)	(12,345)	(7,838)	(4,952)	-	(28,436)
485534	Des Arc Volunteer Fire	0.225%	(7,370)	(9,678)	(7,107)	(4,697)	-	(28,852)
485524	Des Arc Volunteer Police	0.079%	4,721	(3,626)	(2,505)	(1,655)	-	(3,065)
487134	Desha Volunteer Fire	0.226%	(2,932)	(5,540)	(6,605)	(4,711)	-	(19,788)
486334	Devalls Bluff Volunteer Fire	0.081%	(17,274)	(13,499)	(4,055)	(1,685)	-	(36,513)
486324	Devalls Bluff Volunteer Police	0.000%	(572)	(565)	-	-	-	(1,137)
496034	Dewitt Volunteer Fire	0.252%	(5,324)	(9,652)	(7,689)	(5,255)	-	(27,920)
501034	Diaz Volunteer Fire	0.172%	(4,344)	(8,954)	(5,417)	(3,582)	-	(22,297)
501024	Diaz Volunteer Police	0.026%	(4,141)	(2,951)	(1,086)	(552)	-	(8,730)
502924	Dierks Volunteer Police	0.040%	1,592	(2,442)	(1,515)	(827)	-	(3,192)
503734	District 7 Crawford Co. Volunt	0.144%	(11,169)	(9,706)	(5,082)	(3,006)	-	(28,963)
504534	Dodd Mountain Volunteer Fire	0.092%	(11,766)	(8,949)	(3,430)	(1,930)	-	(26,075)
516934	Dover Volunteer Fire	0.185%	(8,828)	(6,472)	(5,377)	(3,863)	-	(24,540)
516924	Dover Volunteer Police	0.013%	(4,478)	(2,402)	(417)	(273)	-	(7,570)
505334	Dumas Volunteer Fire	0.262%	(6,791)	(8,534)	(7,790)	(5,476)	-	(28,591)
526634	Dyess Volunteer Fire	0.142%	3,306	(1,171)	(3,789)	(2,974)	-	(4,628)
535534	Earle Volunteer Fire	0.190%	(3,435)	(2,560)	(4,856)	(3,962)	-	(14,813)
536334	East Camden Volunteer Fire	0.133%	(9,915)	(8,922)	(4,429)	(2,767)	-	(26,033)
537134	East End Fire Protection District	0.575%	24,083	(15,060)	(18,540)	(11,993)	-	(21,510)
539834	East Pulaski County Volunteer Fire	0.106%	7,904	(917)	(2,873)	(2,213)	-	1,901
546024	El Dorado Volunteer Police	0.000%	(1,264)	-	1	-	-	(1,263)
540134	Elaine Volunteer Fire	0.212%	(6,934)	(9,139)	(6,685)	(4,419)	-	(27,177)
556834	Elkins Volunteer Fire	0.341%	(5,728)	(13,784)	(11,077)	(7,112)	-	(37,701)
556824	Elkins Volunteer Police	0.040%	(1,439)	(2,860)	(1,494)	(827)	-	(6,620)
561424	Elm Springs Volunteer Police	0.133%	(4,186)	(6,664)	(4,459)	(2,785)	-	(18,094)
563034	Emmet Volunteer Fire	0.105%	(5,068)	(4,935)	(3,329)	(2,183)	-	(15,515)
564934	Emp Rural Fire Association	0.238%	(7,889)	(8,538)	(7,029)	(4,977)	-	(28,433)
565734	England Volunteer Fire	0.264%	(3,589)	(11,247)	(8,644)	(5,508)	-	(28,988)
573834	Etowah Volunteer Fire	0.170%	(2,214)	(3,391)	(4,674)	(3,557)	-	(13,836)
576234	Eudora Volunteer Fire	0.163%	(6,365)	(11,758)	(5,881)	(3,399)	-	(27,403)
585134	Eureka Springs Volunteer Fire	0.225%	(11,659)	(15,040)	(7,870)	(4,688)	-	(39,257)
585124	Eureka Springs Volunteer Police	0.106%	(1,521)	(8,537)	(4,149)	(2,208)	-	(16,415)
581934	Evansville Volunteer Fire	0.119%	(11,210)	(6,046)	(3,766)	(2,482)	-	(23,504)
587824	Evening Shade Police	0.004%	427	365	(46)	(83)	-	663
587834	Evening Shade Volunteer Fire	0.136%	(2,423)	(5,286)	(4,255)	(2,838)	-	(14,802)
592434	Faircrest Volunteer Fire	0.277%	1,830	(8,586)	(8,526)	(5,791)	-	(21,073)
595934	Fairfield Bay Volunteer Fire	0.398%	(10,116)	(14,126)	(11,808)	(8,298)	-	(44,348)
598334	Fairview Fire Protection District Volunteer Fire	0.146%	(8,155)	(8,380)	(4,848)	(3,043)	-	(24,426)
599134	Fairview Rural Fire District	0.106%	(5,087)	(4,835)	(3,341)	(2,206)	-	(15,469)
604134	Farmington Volunteer Fire	0.269%	(12,127)	(15,781)	(9,187)	(5,619)	-	(42,714)
604124	Farmington Volunteer Police	0.091%	(1,117)	(2,046)	(2,640)	(1,894)	-	(7,697)
620334	Fifty Six Volunteer Fire	0.079%	4,190	(6,001)	(2,764)	(1,655)	-	(6,230)
626234	Fire District #6 Crawford Co	0.053%	(10,582)	(4,280)	(1,413)	(1,103)	-	(17,378)
625434	Fisher Volunteer Fire	0.172%	(2,080)	(10,169)	(5,946)	(3,585)	-	(21,780)
630034	Flippin Volunteer Fire	0.173%	(10,040)	(6,018)	(4,939)	(3,619)	-	(24,616)
630024	Flippin Volunteer Police	0.038%	(4,393)	(1,265)	(972)	(800)	-	(7,430)
632734	Floral Volunteer Fire	0.082%	(424)	(3,423)	(2,783)	(1,710)	-	(8,340)
634334	Fordyce Volunteer Fire	0.134%	(1,907)	(2,458)	(3,699)	(2,790)	-	(10,854)
635134	Foreman Volunteer Fire	0.173%	(7,040)	(8,902)	(5,678)	(3,601)	-	(25,221)
644034	Forrest City Volunteer Fire	0.094%	(1,153)	(2,248)	(2,659)	(1,958)	-	(8,018)
644024	Forrest City Volunteer Police	0.066%	(3,634)	(4,206)	(2,352)	(1,379)	-	(11,571)
654824	Fort Smith Volunteer Police	0.045%	1,187	1,510	(826)	(937)	-	934



Volunteer Service

Schedule of Deferred Resources by Employer by Year as of December 31, 2021

Schedule of Deferred Inflows and Outflows								
Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows					Total
			2022	2023	2024	2025	Thereafter	
658034	Fountain Lake Volunteer Fire	0.287%	\$ 28,847	\$ 1,251	\$ (8,894)	\$ (5,998)	\$ -	\$ 15,206
662934	Fox Volunteer Fire	0.210%	(4,005)	(4,657)	(5,671)	(4,387)	-	(18,720)
664534	Frenchport Volunteer Fire	0.292%	6,535	879	(7,173)	(6,092)	-	(5,851)
680734	Gallatin Volunteer Fire	0.201%	529	(1,486)	(5,482)	(4,198)	-	(10,637)
683134	Garland Volunteer Fire	0.079%	(2,737)	(3,628)	(2,504)	(1,655)	-	(10,524)
689034	Garnett Volunteer Fire	0.212%	14,516	(8,525)	(6,679)	(4,414)	-	(5,102)
693934	Gassville Volunteer Fire	0.197%	(10,184)	(12,065)	(6,770)	(4,116)	-	(33,135)
693924	Gassville Volunteer Police	0.066%	2,715	527	(1,571)	(1,383)	-	288
704834	Gentry Volunteer Fire	0.301%	(16,555)	(11,813)	(8,806)	(6,289)	-	(43,463)
704824	Gentry Volunteer Police	0.079%	738	529	(2,225)	(1,641)	-	(2,599)
713734	Gillett Volunteer Fire	0.118%	(4,235)	(5,573)	(3,749)	(2,463)	-	(16,020)
718834	Gillham Volunteer Fire	0.144%	9,845	(3,227)	(4,059)	(3,003)	-	(444)
724234	Glenwood Volunteer Fire	0.203%	(8,709)	(10,334)	(6,319)	(4,240)	-	(29,602)
724224	Glenwood Volunteer Police	0.080%	(9,372)	(2,970)	(2,279)	(1,678)	-	(16,299)
727734	Goshen Fire Dist Assoc	0.185%	(20,609)	(9,770)	(5,377)	(3,865)	-	(39,621)
726924	Goshen Volunteer Police	0.000%	(2,399)	(10,879)	(1,864)	-	-	(15,142)
733134	Gosnell Volunteer Fire	0.228%	(21,620)	(17,453)	(8,110)	(4,752)	-	(51,935)
736634	Gould Volunteer Fire	0.170%	(6,077)	(7,978)	(5,413)	(3,557)	-	(23,025)
735834	Grady Volunteer Fire	0.185%	(11,169)	(11,980)	(6,091)	(3,861)	-	(33,101)
739034	Gravel Ridge Fire Protection Dist.	0.236%	(16,548)	(15,176)	(8,002)	(4,925)	-	(44,651)
737434	Gravette Volunteer Fire	0.271%	(16,941)	(22,096)	(9,205)	(5,646)	-	(53,888)
737424	Gravette Volunteer Police	0.016%	(561)	(897)	(454)	(342)	-	(2,254)
741234	Grayson Fire Assoc	0.053%	(3,590)	(3,014)	(1,670)	(1,103)	-	(9,377)
743934	Green Forest Volunteer Fire	0.290%	2,369	(8,002)	(8,923)	(6,057)	-	(20,613)
743924	Green Forest Volunteer Police	0.013%	1,415	1,118	(172)	(276)	-	2,085
744734	Greenbrier Volunteer Fire	0.322%	(8,322)	(10,436)	(9,827)	(6,726)	-	(35,311)
746324	Greenland Volunteer Police	0.013%	(456)	(603)	(417)	(276)	-	(1,752)
749834	Greenwood Rural Volunteer Fire	0.172%	(25,117)	(19,880)	(7,274)	(3,585)	-	(55,856)
747134	Greenwood Volunteer Fire	0.000%	(54,565)	(19,060)	-	-	-	(73,625)
747139	Greenwood Volunteer Fire	0.526%	32,333	(10,281)	(17,126)	(10,970)	-	(6,044)
747124	Greenwood Volunteer Police	0.000%	-	-	-	-	-	-
754434	Greers Ferry Volunteer Fire	0.304%	(13,573)	(15,590)	(9,855)	(6,349)	-	(45,367)
763334	Grover Township Volunteer Fire	0.248%	(3,269)	(8,291)	(7,647)	(5,170)	-	(24,377)
773034	Grubbs Volunteer Fire	0.262%	(2,093)	(9,950)	(8,080)	(5,467)	-	(25,590)
770634	Gum Springs Volunteer Fire	0.171%	(10,148)	(11,967)	(5,928)	(3,574)	-	(31,617)
774934	Gurdon Volunteer Fire	0.172%	(5,658)	(7,511)	(5,444)	(3,585)	-	(22,198)
775734	Guy Community Volunteer Fire	0.171%	1,817	(7,356)	(5,420)	(3,571)	-	(14,530)
776534	Hackett Volunteer Fire	0.250%	(11,136)	(13,923)	(8,151)	(5,214)	-	(38,424)
776524	Hackett Volunteer Police	0.015%	(344)	(563)	(442)	(303)	-	(1,652)
784634	Hagarville Rfd #3	0.172%	(9,551)	(10,191)	(5,685)	(3,585)	-	(29,012)
788934	Halley Volunteer Fire	0.092%	(8,291)	(8,914)	(3,690)	(1,930)	-	(22,825)
793534	Hamburg Volunteer Fire	0.329%	(4,207)	(12,412)	(10,425)	(6,862)	-	(33,906)
804434	Hampton Volunteer Fire	0.173%	(7,061)	(2,434)	(4,651)	(3,601)	-	(17,747)
804424	Hampton Volunteer Police	0.000%	(4)	(52)	(10)	-	-	(66)
807934	Hand Cove Fire Prot District	0.289%	(760)	(10,401)	(8,911)	(6,041)	-	(26,113)
812534	Hardin Volunteer Fire	0.106%	4,262	1,550	(2,357)	(2,220)	-	1,235
813334	Hardy Volunteer Fire	0.297%	11,288	(12,382)	(10,030)	(6,189)	-	(17,313)
813324	Hardy Volunteer Police	0.013%	347	(40)	(167)	(273)	-	(133)
814134	Harmon Volunteer Fire	0.172%	(4,194)	(7,296)	(5,429)	(3,585)	-	(20,504)
816834	Harrell Volunteer Fire	0.238%	(1,309)	(9,793)	(7,788)	(4,977)	-	(23,867)
823034	Harrisburg Volunteer Fire	0.229%	(4,669)	(5,220)	(6,406)	(4,789)	-	(21,084)
823024	Harrisburg Volunteer Police	0.000%	-	-	-	-	-	-
834634	Harrison Volunteer Fire	0.051%	(15)	(2,595)	(1,402)	(1,059)	-	(5,071)
834624	Harrison Volunteer Police	0.092%	(3,171)	(4,281)	(2,919)	(1,919)	-	(12,290)



Volunteer Service

Schedule of Deferred Resources by Employer by Year as of December 31, 2021

Schedule of Deferred Inflows and Outflows								
Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows					Total
			2022	2023	2024	2025	Thereafter	
843534	Hartford Volunteer Fire	0.134%	\$ (18,597)	\$ (18,529)	\$ (5,814)	\$ (2,799)	\$ -	\$ (45,739)
843524	Hartford Volunteer Police	0.000%	(433)	(596)	-	-	-	(1,029)
847834	Haskell Volunteer Fire	0.211%	(8,711)	(9,757)	(6,697)	(4,401)	-	(29,566)
847824	Haskell Volunteer Police	0.040%	(1,852)	(3,542)	(1,517)	(832)	-	(7,743)
849434	Hatfield Volunteer Fire	0.198%	88	(6,861)	(6,264)	(4,136)	-	(17,173)
853234	Hazen Volunteer Fire	0.237%	(7,613)	(11,471)	(7,484)	(4,943)	-	(31,511)
862134	Heber Springs Volunteer Fire	0.280%	(13,344)	(15,096)	(9,095)	(5,834)	-	(43,369)
862124	Heber Springs Volunteer Police	0.000%	(2)	(32)	(7)	-	-	(41)
865624	Hector Volunteer Police	0.014%	(3,885)	(4,719)	(1,205)	(285)	-	(10,094)
864834	Helena-West Helena Volunteer Fire	0.135%	2,483	(1,715)	(3,703)	(2,815)	-	(5,750)
864824	Helena-West Helena Volunteer Police	0.050%	(10,541)	(6,299)	(1,912)	(1,041)	-	(19,793)
875334	Hensley Volunteer Fire	0.107%	(13,921)	(7,645)	(3,359)	(2,236)	-	(27,161)
866434	Hermitage Volunteer Fire	0.105%	(5,468)	(5,459)	(3,332)	(2,190)	-	(16,449)
866424	Hermitage Volunteer Police	0.040%	402	(1,207)	(1,253)	(827)	-	(2,885)
882634	Hickory Creek Volunteer Fire	0.067%	(8,943)	(6,951)	(2,604)	(1,406)	-	(19,904)
883434	Hickory Ridge Volunteer Fire	0.212%	4,791	(9,612)	(6,690)	(4,426)	-	(15,937)
884234	Higginson Volunteer Fire	0.000%	(20,039)	(6,726)	1	-	-	(26,764)
884239	Higginson Volunteer Fire	0.202%	13,977	(4,505)	(6,643)	(4,213)	-	(1,384)
884224	Higginson Volunteer Police	0.000%	(7,991)	(2,243)	1	-	-	(10,233)
884229	Higginson Volunteer Police	0.053%	3,234	(2,318)	(1,970)	(1,108)	-	(2,162)
885034	Highfill Volunteer Fire	0.354%	(5,709)	(16,622)	(11,506)	(7,386)	-	(41,223)
885024	Highfill Volunteer Police	0.091%	(988)	(5,532)	(3,152)	(1,907)	-	(11,579)
890734	Highland Volunteer Fire	0.144%	(1,353)	(9,106)	(4,830)	(3,013)	-	(18,302)
890724	Highland Volunteer Police	0.079%	5,874	(1,348)	(2,264)	(1,655)	-	607
887734	Highway 15 South Volunteer Fir	0.202%	(21,015)	(14,266)	(6,832)	(4,212)	-	(46,325)
889334	Highway 286 East Volunteer Fire	0.225%	(8,413)	(9,120)	(6,599)	(4,706)	-	(28,838)
991134	Highway 70 West Fpa	0.251%	(17,304)	(23,238)	(9,469)	(5,232)	-	(55,243)
954734	Highway 94 East Volunteer Fire	0.104%	4,806	(8,437)	(3,829)	(2,181)	-	(9,641)
886934	Hilltop Fire District# 51	0.201%	(10,445)	(10,896)	(6,332)	(4,185)	-	(31,858)
888534	Hilltop Volunteer Fire	0.198%	(5,489)	(11,481)	(6,518)	(4,127)	-	(27,615)
900834	Holiday Island Volunteer Fire	0.167%	(8,371)	(8,975)	(5,373)	(3,479)	-	(26,198)
891534	Holland Volunteer Fire	0.201%	(7,516)	(9,964)	(6,293)	(4,192)	-	(27,965)
893134	Hollis Volunteer Fire	0.185%	(6,748)	(6,070)	(5,582)	(3,861)	-	(22,261)
892334	Holly Grove Volunteer Fire	0.132%	(9,148)	(7,796)	(4,428)	(2,758)	-	(24,130)
892324	Holly Grove Volunteer Police	0.013%	(1,923)	(1,771)	(668)	(276)	-	(4,638)
901634	Hon Volunteer Fire	0.080%	(4,155)	(4,777)	(2,761)	(1,662)	-	(13,355)
902434	Hope Volunteer Fire	0.040%	(2,690)	(1,813)	(1,252)	(827)	-	(6,582)
903234	Hopewell Fire District	0.040%	(1,367)	(1,814)	(1,254)	(827)	-	(5,262)
906734	Horatio Volunteer Fire	0.265%	(5,983)	(11,398)	(8,337)	(5,536)	-	(31,254)
908334	Horseshoe Lake Volunteer Fire	0.172%	10,631	(7,857)	(5,430)	(3,585)	-	(6,241)
921034	Hot Springs Village Volunteer	0.133%	(27,322)	(14,593)	(4,437)	(2,771)	-	(49,123)
932634	Hoxie Volunteer Fire	0.188%	(11,284)	(14,553)	(6,649)	(3,932)	-	(36,418)
932624	Hoxie Volunteer Police	0.040%	504	(83)	(1,004)	(827)	-	(1,410)
941534	Hughes Volunteer Fire	0.147%	(12,659)	(7,314)	(4,355)	(3,063)	-	(27,391)
941524	Hughes Volunteer Police	0.005%	(2,215)	(1,266)	(72)	(113)	-	(3,666)
951234	Humphrey Volunteer Fire	0.145%	3,595	(5,013)	(4,862)	(3,033)	-	(9,313)
951224	Humphrey Volunteer Police	0.000%	-	-	-	-	-	-
971734	Huntington Volunteer Fire	0.132%	(5,717)	(3,755)	(3,671)	(2,758)	-	(15,901)
971724	Huntington Volunteer Police	0.000%	-	-	(1)	-	-	(1)
962834	Huntsville Volunteer Fire	0.188%	(21,722)	(14,435)	(6,695)	(3,914)	-	(46,766)
962824	Huntsville Volunteer Police	0.092%	(3,510)	(5,470)	(3,169)	(1,914)	-	(14,063)
981434	Huttig Volunteer Fire	0.172%	(6,267)	(12,322)	(6,406)	(3,585)	-	(28,580)
1001434	Imboden Volunteer Fire	0.172%	(2,762)	(11,567)	(6,224)	(3,585)	-	(24,138)
1003034	Inspiration Point Rural Fire Protection District	0.184%	5,074	(7,628)	(6,393)	(3,833)	-	(12,780)



Volunteer Service

Schedule of Deferred Resources by Employer by Year as of December 31, 2021

Schedule of Deferred Inflows and Outflows								
Employer ID	Employer	Employer Allocation Percentage	Employer Allocation					Total
			2022	2023	2024	2025	Thereafter	
1006534	Ione Community Fire	0.079%	\$ (10,047)	\$ (4,759)	\$ (2,504)	\$ (1,655)	\$ -	\$ (18,965)
1031634	Jasper Volunteer Fire	0.092%	(167)	(6,735)	(3,682)	(1,921)	-	(12,505)
1039134	Johnson Area Volunteer Fire	0.000%	(22,820)	(580)	(1)	-	-	(23,401)
1030834	Johnson County Rfd #1	0.065%	(10,034)	(10,708)	(2,839)	(1,360)	-	(24,941)
1032434	Johnson County Rfd #2	0.106%	(2,637)	(4,179)	(3,090)	(2,215)	-	(12,121)
1034034	Johnson County Rfd #4	0.158%	(1,059)	(4,905)	(5,000)	(3,288)	-	(14,252)
1035934	Johnson County Rfd #5	0.130%	(12,684)	(9,120)	(4,413)	(2,721)	-	(28,938)
1037534	Johnson County Rfd #7	0.132%	(3,241)	(6,044)	(4,176)	(2,758)	-	(16,219)
1041334	Johnson County Rfd #8	0.292%	(8,630)	(11,356)	(9,185)	(6,090)	-	(35,261)
1038334	Johnson Volunteer Fire	0.187%	11,228	(13,994)	(6,584)	(3,900)	-	(13,250)
1040534	Joiner Volunteer Fire	0.159%	(2,211)	(8,500)	(5,537)	(3,309)	-	(19,557)
1050224	Jonesboro Volunteer Police	0.013%	(456)	(603)	(417)	(276)	-	(1,752)
1052934	Joplin Volunteer Fire	0.211%	(11,136)	(8,574)	(6,448)	(4,412)	-	(30,570)
1058834	Judsonia Volunteer Fire	0.240%	(1,526)	(4,261)	(6,794)	(5,014)	-	(17,595)
1058824	Judsonia Volunteer Police	0.065%	(1,177)	2,539	(1,097)	(1,356)	-	(1,091)
1061834	Junction City Volunteer Fire	0.132%	(6,863)	(13,011)	(5,181)	(2,758)	-	(27,813)
1061824	Junction City Volunteer Police	0.013%	(455)	(604)	(418)	(276)	-	(1,753)
1070734	Keiser Volunteer Fire	0.201%	4,620	1,368	(4,835)	(4,185)	-	(3,032)
1080434	Kensett Volunteer Fire	0.118%	(13,637)	(14,569)	(5,067)	(2,454)	-	(35,727)
1080424	Kensett Volunteer Police	0.050%	(2,683)	(3,280)	(1,639)	(1,043)	-	(8,645)
1081234	Keo Volunteer Fire	0.106%	726	(4,263)	(3,341)	(2,206)	-	(9,084)
1085534	Knoxville Volunteer Fire	0.066%	(4,146)	(4,768)	(2,343)	(1,379)	-	(12,636)
1087134	Krooked Kreek Volunteer Fire	0.249%	(777)	(14,492)	(8,130)	(5,191)	-	(28,590)
1100234	Lake City Volunteer Fire	0.266%	(16,208)	(11,313)	(8,367)	(5,556)	-	(41,444)
1104034	Lake Hamilton Fire Protection District	0.316%	24,644	(7,677)	(9,278)	(6,600)	-	1,089
1103734	Lake Hamilton Volunteer Fire	0.000%	(44,428)	(680)	1	-	-	(45,107)
1106134	Lake Maumelle Area Rfd	0.407%	7,183	(10,353)	(11,370)	(8,493)	-	(23,033)
1108834	Lake Norrell Area Fire Protection District	0.132%	13,226	124	(4,189)	(2,758)	-	6,403
1120734	Lake Village Volunteer Fire	0.277%	(5,628)	(10,932)	(8,768)	(5,791)	-	(31,119)
1120724	Lake Village Volunteer Police	0.013%	1,414	1,107	(173)	(276)	-	2,072
1111824	Lakeview Volunteer Police	0.039%	(1,480)	(1,919)	(1,244)	(807)	-	(5,450)
1086334	Lamar Volunteer Fire	0.170%	(5,785)	(10,432)	(5,666)	(3,544)	-	(25,427)
1126634	Landis Volunteer Fire	0.177%	1,279	(5,586)	(5,492)	(3,702)	-	(13,501)
1130434	Lavaca Volunteer Fire	0.197%	(4,576)	(5,825)	(5,758)	(4,102)	-	(20,261)
1130424	Lavaca Volunteer Police	0.041%	(3,558)	(3,944)	(1,518)	(864)	-	(9,884)
1132034	Lawson-Urbana Volunteer Fire	0.145%	(6,897)	(8,448)	(4,859)	(3,033)	-	(23,237)
1133934	Lazy Acres Volunteer Fire	0.079%	(2,739)	(3,627)	(2,506)	(1,655)	-	(10,527)
1140134	Leachville Volunteer Fire	0.267%	(11,264)	(10,749)	(8,123)	(5,570)	-	(35,706)
1140124	Leachville Volunteer Police	0.002%	(1,037)	194	(23)	(44)	-	(910)
1143634	Lead Hill Volunteer Fire	0.159%	(8,488)	(7,844)	(5,012)	(3,309)	-	(24,653)
1150934	Lepanto Volunteer Fire	0.276%	(10,364)	(13,343)	(8,768)	(5,770)	-	(38,245)
1151734	Leslie Volunteer Fire	0.173%	(4,814)	(5,367)	(5,189)	(3,619)	-	(18,989)
1152534	Lewisville Volunteer Fire	0.265%	(1,847)	(10,829)	(8,362)	(5,533)	-	(26,571)
1153334	Liberty Volunteer Fire	0.287%	(6,321)	(12,499)	(9,423)	(5,998)	-	(34,241)
1161434	Lincoln Volunteer Fire	0.149%	(19,086)	(14,019)	(5,678)	(3,116)	-	(41,899)
1161424	Lincoln Volunteer Police	0.119%	11,630	(95)	(3,748)	(2,482)	-	5,305
1164934	Linwood-Moscow Volunteer Fire	0.198%	(3,253)	(6,859)	(6,030)	(4,136)	-	(20,278)
1157634	Little Flock Volunteer Fire	0.171%	(9,846)	(7,641)	(4,944)	(3,571)	-	(26,002)
1157624	Little Flock Volunteer Police	0.026%	(2,180)	(178)	(590)	(552)	-	(3,500)
1170334	Lockesburg Volunteer Fire	0.291%	(6,677)	(9,316)	(8,460)	(6,080)	-	(30,533)
1175434	London Rural Volunteer Fire	0.303%	(2,594)	(8,991)	(8,857)	(6,315)	-	(26,757)
1176234	Lone Rock Volunteer Fire	0.105%	(8,229)	(6,655)	(3,604)	(2,201)	-	(20,689)
1180034	Lonoke Volunteer Fire	0.292%	(12,936)	(13,802)	(9,198)	(6,087)	-	(42,023)
1185134	Louann Volunteer Fire	0.131%	(4,718)	(6,176)	(4,161)	(2,728)	-	(17,783)



Volunteer Service

Schedule of Deferred Resources by Employer by Year as of December 31, 2021

Schedule of Deferred Inflows and Outflows								
Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows					Total
			2022	2023	2024	2025	Thereafter	
1190834	Lowell Volunteer Fire	0.026%	\$ (6,418)	\$ (662)	\$ (566)	\$ (533)	\$ -	\$ (8,179)
1190824	Lowell Volunteer Police	0.054%	(2,970)	(2,315)	(1,688)	(1,128)	-	(8,101)
1195934	Luxora Volunteer Fire	0.145%	(5,641)	(6,083)	(4,594)	(3,033)	-	(19,351)
1199134	Lynne Volunteer Fire	0.185%	(10,678)	(7,982)	(5,598)	(3,854)	-	(28,112)
1209234	Magazine Volunteer Fire	0.053%	(3,022)	(1,182)	(1,401)	(1,103)	-	(6,708)
1214934	Magnet Cove Volunteer Fire	0.146%	14,577	(813)	(4,857)	(3,056)	-	5,851
1218134	Magnolia Volunteer Fire	0.120%	(3,094)	(2,862)	(3,482)	(2,502)	-	(11,940)
1218124	Magnolia Volunteer Police	0.145%	(5,450)	(6,052)	(4,326)	(3,024)	-	(18,852)
1229734	Malvern Volunteer Fire	0.040%	(7,051)	(11,715)	(2,775)	(827)	-	(22,368)
1239434	Mammoth Spring Volunteer Fire	0.173%	(26,443)	(15,069)	(5,706)	(3,601)	-	(50,819)
1248334	Manila Volunteer Fire	0.366%	81	(7,761)	(10,578)	(7,632)	-	(25,890)
1248324	Manila Volunteer Police	0.000%	-	(1)	-	-	-	(1)
1258034	Mansfield Volunteer Fire	0.121%	(6,896)	(8,256)	(4,055)	(2,518)	-	(21,725)
1258024	Mansfield Volunteer Police	0.000%	(1,378)	(1)	-	-	-	(1,379)
1263734	Marble Volunteer Fire	0.053%	(5,370)	(3,641)	(1,670)	(1,103)	-	(11,784)
1268834	Marianna Volunteer Fire	0.239%	(5,727)	(6,218)	(6,795)	(4,991)	-	(23,731)
1268824	Marianna Volunteer Police	0.000%	(11)	(17)	-	-	-	(28)
1278534	Marion Volunteer Fire	0.447%	(1,510)	(16,644)	(13,908)	(9,330)	-	(41,392)
1278524	Marion Volunteer Police	0.138%	(352)	(4,297)	(4,246)	(2,886)	-	(11,781)
1288234	Marked Tree Volunteer Fire	0.293%	(10,099)	(15,017)	(9,721)	(6,106)	-	(40,943)
1297134	Marmaduke Volunteer Fire	0.251%	(2,086)	(10,385)	(7,685)	(5,232)	-	(25,388)
1297124	Marmaduke Volunteer Police	0.040%	(2,722)	(2,937)	(1,517)	(837)	-	(8,013)
1305634	Marshall Volunteer Fire	0.224%	(12,099)	(10,895)	(7,094)	(4,677)	-	(34,765)
1305624	Marshall Volunteer Police	0.026%	(972)	(1,258)	(830)	(540)	-	(3,600)
1308034	Marvell Volunteer Fire	0.266%	(5,913)	(11,345)	(8,371)	(5,552)	-	(31,181)
1308024	Marvell Volunteer Police	0.014%	(2,118)	(1,109)	(428)	(294)	-	(3,949)
1318834	Maumelle Volunteer Fire	0.131%	(9,059)	(6,790)	(4,160)	(2,730)	-	(22,739)
1324234	Mayflower Volunteer Fire	0.224%	(9,697)	(12,177)	(7,351)	(4,665)	-	(33,890)
1324224	Mayflower Volunteer Police	0.105%	5,412	(778)	(2,832)	(2,190)	-	(388)
1326934	Maynard Volunteer Fire	0.145%	(5,703)	(8,422)	(4,852)	(3,033)	-	(22,010)
1328534	Mccrory Volunteer Fire	0.304%	(13,149)	(15,016)	(9,856)	(6,354)	-	(44,375)
1328524	Mccrory Volunteer Police	0.013%	(1,743)	(603)	(417)	(276)	-	(3,039)
1338234	Mcgehee Volunteer Fire	0.289%	(17,022)	(13,529)	(9,171)	(6,023)	-	(45,745)
1338224	Mcgehee Volunteer Police	0.000%	-	-	-	-	-	-
1347134	Mcneil Volunteer Fire	0.160%	(4,866)	(5,363)	(4,755)	(3,339)	-	(18,323)
1358734	Mcrae Volunteer Fire	0.105%	(3,853)	(5,074)	(3,326)	(2,192)	-	(14,445)
1368434	Melbourne Volunteer Fire	0.184%	(9,607)	(12,629)	(6,328)	(3,833)	-	(32,397)
1371434	Melrose Volunteer Fire	0.053%	(14,387)	(13,066)	(3,223)	(1,103)	-	(31,779)
1377334	Mena Volunteer Fire	0.277%	(6,240)	(8,692)	(7,993)	(5,777)	-	(28,702)
1384634	Midland Volunteer Fire	0.167%	4,107	(4,119)	(5,213)	(3,484)	-	(8,709)
1386234	Milo Volunteer Fire	0.225%	22,203	(3,141)	(7,875)	(4,688)	-	6,499
1388934	Mineral Springs Volunteer Fire	0.184%	(6,914)	(9,104)	(5,839)	(3,847)	-	(25,704)
1398634	Monette Volunteer Fire	0.266%	(7,883)	(13,149)	(8,612)	(5,545)	-	(35,189)
1408734	Monticello Volunteer Fire	0.133%	(9,578)	(10,626)	(4,951)	(2,774)	-	(27,929)
1418434	Montrose Volunteer Fire	0.104%	(455)	(3,185)	(3,057)	(2,165)	-	(8,862)
1421434	Morning Star Fpa	0.228%	(18,684)	(12,648)	(7,216)	(4,766)	-	(43,314)
1422234	Morning Star Volunteer Fire	0.108%	(1,675)	(4,046)	(3,361)	(2,245)	-	(11,327)
1425734	Moro Volunteer Fire	0.066%	(1,042)	(3,023)	(2,088)	(1,379)	-	(7,532)
1427334	Morrilton Volunteer Fire	0.373%	(15,490)	(18,298)	(11,971)	(7,785)	-	(53,544)
1428134	Morrison Volunteer Fire	0.172%	16,722	(5,503)	(6,720)	(3,585)	-	914
1430334	Morrow Volunteer Fire	0.197%	(1,716)	(7,475)	(6,259)	(4,116)	-	(19,566)
1433834	Mount Holly Volunteer Fire	0.225%	(4,398)	(10,330)	(7,354)	(4,688)	-	(26,770)
1448634	Mount Ida Volunteer Fire	0.238%	(7,560)	(13,783)	(8,013)	(4,961)	-	(34,317)
1438934	Mountain Home Volunteer Fire	0.146%	(8,280)	(4,895)	(4,362)	(3,043)	-	(20,580)



Volunteer Service

Schedule of Deferred Resources by Employer by Year as of December 31, 2021

Schedule of Deferred Inflows and Outflows

Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows					Total
			2022	2023	2024	2025	Thereafter	
1438924	Mountain Home Volunteer Police	0.066%	\$ (2,420)	\$ (4,273)	\$ (2,355)	\$ (1,379)	\$ -	\$ (10,427)
1447824	Mountain Pine Volunteer Police	0.053%	4,006	(681)	(1,425)	(1,103)	-	797
1452434	Mountain View Volunteer Fire	0.356%	(13,618)	(17,499)	(11,506)	(7,434)	-	(50,057)
1452424	Mountain View Volunteer Police	0.001%	(8,370)	(4,593)	(531)	(28)	-	(13,522)
1436234	Mountainburg Volunteer Fire	0.357%	(23,414)	(16,475)	(10,740)	(7,441)	-	(58,070)
1436224	Mountainburg Volunteer Police	0.037%	(5,632)	(3,828)	(1,222)	(772)	-	(11,454)
1449434	Mt Judea Area Volunteer Fire	0.330%	(7,982)	(14,016)	(10,434)	(6,880)	-	(39,312)
1457524	Mulberry Police	0.001%	71	61	(9)	(14)	-	109
1457534	Mulberry Volunteer Fire	0.354%	(5,351)	(13,346)	(10,776)	(7,381)	-	(36,854)
1467234	Murfreesboro Volunteer Fire	0.172%	(5,082)	(7,350)	(5,184)	(3,587)	-	(21,203)
1487734	Nashville Volunteer Fire	0.291%	(4,713)	(10,507)	(8,940)	(6,076)	-	(30,236)
1490734	Natural Dam Volunteer Fire	0.053%	(1,832)	(2,518)	(1,694)	(1,103)	-	(7,147)
1493134	New Blaine Rural Volunteer Fir	0.198%	(8,312)	(12,180)	(6,524)	(4,129)	-	(31,145)
1497434	Newark Volunteer Fire	0.225%	(10,421)	(10,301)	(7,111)	(4,704)	-	(32,537)
1506734	Newport Volunteer Fire	0.132%	(7,641)	(5,507)	(3,913)	(2,748)	-	(19,809)
1506724	Newport Volunteer Police	0.013%	(3,052)	(582)	(421)	(280)	-	(4,335)
1508334	Nimrod/Aplin Volunteer Fire	0.132%	(2,686)	(4,263)	(3,917)	(2,758)	-	(13,624)
1509134	Nob Hill Volunteer Fire	0.317%	(3,661)	(11,352)	(10,304)	(6,618)	-	(31,935)
1516429	Norfolk Volunteer Police	0.018%	755	(808)	(559)	(369)	-	(981)
1515634	Norman Volunteer Fire	0.145%	(664)	(1,273)	(3,805)	(3,033)	-	(8,775)
1517234	Norphlet Volunteer Fire	0.223%	(7,401)	(8,636)	(6,817)	(4,654)	-	(27,508)
1517224	Norphlet Volunteer Police	0.013%	(2,326)	(2,326)	(666)	(276)	-	(5,594)
1525334	North Crossett Volunteer Fire	0.184%	(11,976)	(12,679)	(6,355)	(3,849)	-	(34,859)
1540734	North Pulaski Fpd	0.320%	(12,641)	(29,429)	(12,071)	(6,676)	-	(60,817)
1522934	Northeast Benton Co.	0.569%	(6,484)	(30,143)	(19,516)	(11,873)	-	(68,016)
1528834	Northeast Greene County Fire District	0.236%	(19,441)	(10,463)	(6,835)	(4,922)	-	(41,661)
1524534	Northeast Lakeside Volunteer Fire	0.146%	(9,312)	(12,169)	(5,415)	(3,038)	-	(29,934)
1526134	Northeast Saline County Fire	0.106%	3,373	(2,488)	(3,341)	(2,206)	-	(4,662)
1531834	Northside Volunteer Fire	0.118%	(5,465)	(5,482)	(3,755)	(2,472)	-	(17,174)
1529634	Northside Volunteer Fire	0.273%	(10,355)	(15,669)	(9,271)	(5,699)	-	(40,994)
1547434	Oak Grove Fire Protection Dist. #25	0.185%	(6,836)	(8,509)	(5,841)	(3,861)	-	(25,047)
1546634	Oak Grove Volunteer Fire	0.084%	(4,262)	(6,089)	(3,047)	(1,746)	-	(15,144)
1520234	Oil Trough Volunteer Fire	0.185%	(15,572)	(11,565)	(6,135)	(3,856)	-	(37,128)
1555534	Ola Volunteer Fire	0.145%	(6,281)	(6,646)	(4,594)	(3,033)	-	(20,554)
1555524	Ola Volunteer Police	0.016%	(373)	(1,511)	(685)	(324)	-	(2,893)
1566034	Oppelo Volunteer Fire	0.212%	(10,979)	(8,996)	(6,187)	(4,424)	-	(30,586)
1566024	Oppelo Volunteer Police	0.013%	1,305	(12)	(418)	(276)	-	599
1576834	Osceola Volunteer Fire	0.095%	(1,926)	(453)	(2,421)	(1,974)	-	(6,774)
1576824	Osceola Volunteer Police	0.066%	(4,150)	(4,745)	(2,336)	(1,379)	-	(12,610)
1579234	Quachita Co Fd #1	0.144%	(12,261)	(10,179)	(4,854)	(3,010)	-	(30,304)
1582234	Oxley Volunteer Fire	0.066%	(7,928)	(8,297)	(2,845)	(1,374)	-	(20,444)
1585734	Ozark Volunteer Fire	0.239%	(5,816)	(8,524)	(7,286)	(4,989)	-	(26,615)
1585724	Ozark Volunteer Police	0.091%	(3,292)	(3,102)	(2,646)	(1,905)	-	(10,945)
1599734	Pangburn Volunteer Fire	0.384%	98	(11,729)	(11,660)	(8,022)	-	(31,313)
1599724	Pangburn Volunteer Police	0.000%	(3,129)	(1,792)	(262)	-	-	(5,183)
1616034	Paragould Volunteer Fire	0.133%	1,201	(4,288)	(3,943)	(2,771)	-	(9,801)
1616024	Paragould Volunteer Police	0.092%	(3,323)	(5,411)	(3,177)	(1,930)	-	(13,841)
1624134	Paris Volunteer Fire	0.212%	(9,164)	(11,440)	(6,944)	(4,414)	-	(31,962)
1626834	Parkin Volunteer Fire	0.157%	(5,774)	(8,482)	(5,224)	(3,270)	-	(22,750)
1617934	Parks Volunteer Fire	0.000%	(5,005)	-	-	-	-	(5,005)
1619534	Parthenon Volunteer Fire	0.162%	669	(417)	(4,025)	(3,387)	-	(7,160)
1623334	Patterson Volunteer Fire	0.158%	(6,978)	(8,540)	(5,274)	(3,300)	-	(24,092)
1623324	Patterson Volunteer Police	0.027%	(783)	(1,070)	(845)	(572)	-	(3,270)
1627634	Pea Ridge Volunteer Fire	0.637%	(355)	(14,598)	(18,576)	(13,294)	-	(46,823)



Volunteer Service

Schedule of Deferred Resources by Employer by Year as of December 31, 2021

Schedule of Deferred Inflows and Outflows								
Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows					Total
			2022	2023	2024	2025	Thereafter	
1627624	Pea Ridge Volunteer Police	0.001%	\$ (1,818)	\$ (2,766)	\$ (527)	\$ (28)	\$ -	\$ (5,139)
1629234	Peel Volunteer Fire & Rescue	0.210%	(6,509)	(7,532)	(6,420)	(4,389)	-	(24,850)
1631434	Perryville Volunteer Fire	0.158%	(9,542)	(6,679)	(4,728)	(3,300)	-	(24,249)
1633034	Philadelphia Volunteer Fire	0.156%	(12,364)	(12,813)	(5,485)	(3,254)	-	(33,916)
1635734	Piggott Volunteer Fire	0.302%	(6,212)	(12,310)	(9,330)	(6,306)	-	(34,158)
1646224	Pine Bluff Volunteer Police	0.053%	(4,248)	(5,991)	(2,194)	(1,103)	-	(13,536)
1648934	Pine Ridge Volunteer Fire	0.066%	(3,568)	(3,023)	(2,089)	(1,379)	-	(10,059)
1649734	Pine Village Volunteer Fire	0.183%	589	(4,750)	(5,618)	(3,822)	-	(13,601)
1651934	Pineville Volunteer Fire	0.276%	(17,390)	(22,490)	(10,351)	(5,763)	-	(55,994)
1652734	Piney Point Volunteer Fire	0.264%	22,701	84	(6,928)	(5,501)	-	10,356
1657834	Plainview Volunteer Fire	0.263%	(9,989)	(9,667)	(7,929)	(5,497)	-	(33,082)
1644634	Pleasant Plains Volunteer Fire	0.237%	(9,313)	(11,619)	(7,784)	(4,945)	-	(33,661)
1655134	Plumerville Volunteer Fire	0.172%	(9,596)	(7,184)	(5,431)	(3,594)	-	(25,805)
1665934	Pocahontas Volunteer Fire	0.238%	(8,540)	(8,530)	(7,264)	(4,964)	-	(29,298)
1665924	Pocahontas Volunteer Police	0.103%	(1,118)	(2,123)	(3,040)	(2,153)	-	(8,434)
1667534	Ponca Volunteer Fire	0.106%	801	(4,253)	(3,341)	(2,206)	-	(8,999)
1671334	Portland Volunteer Fire	0.066%	(2,281)	(3,023)	(2,089)	(1,379)	-	(8,772)
1668334	Pottsville Volunteer Fire	0.293%	(3,879)	(7,241)	(8,442)	(6,106)	-	(25,668)
1668324	Pottsville Volunteer Police	0.120%	9,592	4,766	(2,221)	(2,514)	-	9,623
1675634	Prairie Grove Volunteer Fire	0.328%	(8,186)	(14,131)	(10,404)	(6,848)	-	(39,569)
1675624	Prairie Grove Volunteer Police	0.066%	1,506	561	(1,563)	(1,379)	-	(875)
1679934	Prescott Volunteer Fire	0.144%	(5,186)	(6,791)	(4,577)	(3,001)	-	(19,555)
1685334	Pulaski Co Volunteer Fire	0.066%	(12,151)	(10,811)	(2,857)	(1,379)	-	(27,198)
1691834	Pyatt Rural Fire & Def Assoc	0.171%	(6,291)	(9,160)	(5,672)	(3,564)	-	(24,687)
1692634	Quail Creek Volunteer Fire	0.078%	2,300	(3,060)	(2,747)	(1,629)	-	(5,136)
1693434	Quitman Volunteer	0.153%	14,765	(6,647)	(6,383)	(3,196)	-	(1,461)
1695034	Ravenden Volunteer Fire	0.184%	(3,990)	(5,573)	(5,841)	(3,849)	-	(19,253)
1704334	Rector Volunteer Fire	0.239%	(23,333)	(19,377)	(8,897)	(4,984)	-	(56,591)
1704324	Rector Volunteer Police	0.033%	(1,903)	(1,150)	(914)	(699)	-	(4,666)
1713234	Redfield Volunteer Fire	0.283%	(17,030)	(24,195)	(10,938)	(5,896)	-	(58,059)
1713224	Redfield Volunteer Police	0.027%	(969)	(1,178)	(839)	(559)	-	(3,545)
1715934	Richwood Volunteer Fire	0.079%	(4,588)	(4,304)	(2,496)	(1,639)	-	(13,027)
1714034	Rison Volunteer Fire	0.226%	(6,037)	(10,852)	(7,377)	(4,722)	-	(28,988)
1716734	Riverdale Volunteer Fire	0.053%	(7,213)	(5,329)	(1,918)	(1,103)	-	(15,563)
1721334	Rockport Volunteer Fire	0.171%	(9,416)	(7,417)	(5,441)	(3,575)	-	(25,849)
1724824	Rogers Volunteer Police	0.000%	(514)	(582)	-	-	-	(1,096)
1726434	Rondo Volunteer Fire	0.026%	(950)	(1,264)	(835)	(552)	-	(3,601)
1729934	Rose Bud Volunteer Fire	0.263%	(4,983)	(14,049)	(8,602)	(5,481)	-	(33,115)
1730234	Ross Van Ness - Wellford Volunteer Fire	0.188%	(10,879)	(12,908)	(6,399)	(3,925)	-	(34,111)
1727234	Round Mountain Volunteer Fire	0.251%	(10,536)	(17,170)	(8,786)	(5,246)	-	(41,738)
1731034	Ruddell Hill Volunteer Fire	0.105%	(6,757)	(5,397)	(3,319)	(2,197)	-	(17,670)
1728034	Rudd'S Crossing Volunteer Fire	0.105%	(8,802)	(8,569)	(3,867)	(2,185)	-	(23,423)
1732034	Runyan Acres Volunteer Fire Department Fire	0.118%	12,697	10,863	(1,324)	(2,461)	-	19,775
1732934	Russell Volunteer Fire	0.132%	(3,888)	(6,653)	(4,175)	(2,758)	-	(17,474)
1753134	Salem Volunteer Fire	0.290%	(11,940)	(15,099)	(9,444)	(6,062)	-	(42,545)
1755834	Salem-Saline County Volunteer	0.395%	(3,851)	(15,863)	(12,233)	(8,247)	-	(40,194)
1757434	Saratoga Volunteer Fire	0.026%	(3,415)	(1,207)	(834)	(552)	-	(6,008)
1758234	Sardis Fire Protection Distric	0.151%	(11,051)	(12,476)	(5,421)	(3,160)	-	(32,108)
1760434	Scotland Area Fire & Emergency	0.176%	(14,864)	(16,521)	(6,811)	(3,674)	-	(41,870)
1761234	Scott Volunteer Fire	0.145%	(118)	(3,316)	(4,115)	(3,031)	-	(10,580)
1762034	Scranton Rural Volunteer Fire	0.211%	(9,216)	(11,482)	(6,937)	(4,405)	-	(32,040)
1797334	Se Jefferson Co Volunteer Fire	0.132%	(2,663)	(4,359)	(3,928)	(2,758)	-	(13,708)
1763934	Searcy Volunteer Fire	0.026%	(914)	(1,208)	(835)	(552)	-	(3,509)
1763924	Searcy Volunteer Police	0.096%	(6,158)	(5,103)	(2,965)	(1,997)	-	(16,223)



Volunteer Service

Schedule of Deferred Resources by Employer by Year as of December 31, 2021

Schedule of Deferred Inflows and Outflows								
Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows					Total
			2022	2023	2024	2025	Thereafter	
1764734	Sedgwick Fire Improvement Dist	0.079%	\$ (8,396)	\$ (5,500)	\$ (2,777)	\$ (1,655)	\$ -	\$ (18,328)
1769834	Shady Grove Fire & Rescue	0.106%	(6,880)	(6,577)	(3,591)	(2,206)	-	(19,254)
1766334	Shannon Hills Volunteer Fire	0.119%	(8,333)	(13,143)	(4,760)	(2,475)	-	(28,711)
1765524	Shannon Hills Volunteer Police	0.053%	(4,837)	(3,030)	(1,669)	(1,103)	-	(10,639)
1767134	Shaw Volunteer Fire Protection	0.172%	(9,739)	(10,220)	(5,692)	(3,585)	-	(29,236)
1774434	Sheridan Volunteer Fire	0.376%	(12,500)	(18,695)	(11,769)	(7,848)	-	(50,812)
1783334	Siloam Springs Volunteer Fire	0.054%	2,093	(2,447)	(1,678)	(1,119)	-	(3,151)
1788434	Sixth District Volunteer Fire	0.251%	(19,041)	(12,723)	(7,449)	(5,239)	-	(44,452)
1793034	Smackover Volunteer Fire	0.238%	(10,918)	(13,107)	(8,002)	(4,964)	-	(36,991)
1793024	Smackover Volunteer Police	0.000%	(635)	(1,762)	(256)	-	-	(2,653)
1792234	Smyrna Volunteer Fire	0.055%	(9,631)	(8,072)	(2,698)	(1,138)	-	(21,539)
1794934	Snowball Volunteer Fire	0.198%	(2,675)	(5,081)	(5,777)	(4,132)	-	(17,665)
1795734	South Carroll Co Fire Assoc	0.211%	(7,304)	(9,669)	(6,681)	(4,412)	-	(28,066)
1802334	South Greene County Volunteer Fire	0.199%	(10,008)	(7,896)	(5,774)	(4,143)	-	(27,821)
1800734	South Mountain Volunteer Fire	0.066%	(9,764)	(9,908)	(3,074)	(1,379)	-	(24,125)
1796534	Southbend Volunteer Fire	0.340%	(9,162)	(13,355)	(10,349)	(7,094)	-	(39,960)
1805834	Southridge Volunteer Fire	0.212%	(9,676)	(13,202)	(7,227)	(4,433)	-	(34,538)
1801534	Southside Volunteer Fire	0.366%	(9,454)	(13,744)	(11,144)	(7,636)	-	(41,978)
1798134	Sparkman Volunteer Fire	0.132%	(7,353)	(7,850)	(4,179)	(2,758)	-	(22,140)
1798124	Sparkman Volunteer Police	0.026%	(2,778)	(3,008)	(1,104)	(552)	-	(7,442)
1833334	St. Francis Volunteer Fire	0.053%	(1,939)	(3,553)	(1,918)	(1,103)	-	(8,513)
1813934	Stamps Volunteer Fire	0.274%	(6,481)	(12,854)	(8,978)	(5,722)	-	(34,035)
1824434	Star City Volunteer Fire	0.225%	(12,677)	(12,661)	(7,369)	(4,688)	-	(37,395)
1824424	Star City Volunteer Police	0.013%	734	(646)	(412)	(266)	-	(590)
1828734	Stephens Volunteer Fire	0.158%	(8,889)	(9,026)	(5,259)	(3,302)	-	(26,476)
1837634	Strawberry Volunteer Fire	0.158%	(7,118)	(9,166)	(5,018)	(3,302)	-	(24,604)
1839234	Strickler Volunteer Fire	0.106%	(3,649)	(4,836)	(3,342)	(2,206)	-	(14,033)
1843034	Strong Volunteer Fire	0.185%	(10,771)	(17,221)	(7,115)	(3,861)	-	(38,968)
1854624	Stuttgart Police	0.005%	499	427	(53)	(97)	-	776
1854634	Stuttgart Volunteer Fire	0.081%	2,587	1,285	(1,742)	(1,685)	-	445
1872434	Sulphur Rock Area Volunteer Fire	0.132%	12,889	(354)	(4,177)	(2,760)	-	5,598
1873234	Sulphur Springs Volunteer Fire	0.080%	(2,676)	(3,664)	(2,536)	(1,668)	-	(10,544)
1873224	Sulphur Springs Volunteer Police	0.101%	10,388	3,376	(2,466)	(2,116)	-	9,182
1874034	Summit Volunteer Fire	0.225%	923	(9,061)	(7,103)	(4,700)	-	(19,941)
1877534	Sunnyland Rural Volunteer Fire	0.132%	(8,316)	(9,478)	(4,663)	(2,755)	-	(25,212)
1878334	Sunset Rural Volunteer Fire	0.119%	(4,095)	(5,423)	(3,760)	(2,482)	-	(15,760)
1880534	Sweet Home Volunteer Fire	0.000%	-	-	1	-	-	1
1879134	Swifton Volunteer Fire	0.211%	(3,882)	(5,951)	(5,993)	(4,412)	-	(20,238)
1879124	Swifton Volunteer Police	0.000%	(74)	(162)	(10)	-	-	(246)
1882134	Taylor Volunteer Fire	0.170%	97	10	(4,180)	(3,552)	-	(7,625)
1892924	Texarkana Volunteer Police	0.012%	(564)	(695)	(407)	(255)	-	(1,921)
1895334	Thornton Volunteer Fire	0.131%	(2,733)	(10,256)	(4,675)	(2,739)	-	(20,403)
1903834	Tillar Volunteer Fire	0.185%	(5,157)	(8,492)	(5,846)	(3,861)	-	(23,356)
1904834	Timbo Volunteer Fire	0.342%	(766)	(5,556)	(9,379)	(7,147)	-	(22,848)
1906234	Tinsman Volunteer Fire	0.119%	3,852	2,968	(2,571)	(2,482)	-	1,767
1909734	Tontitown Area Volunteer Fire	0.328%	(7,706)	(12,497)	(10,185)	(6,839)	-	(37,227)
1908934	Tontitown Volunteer Fire	0.008%	(408)	739	(90)	(168)	-	73
1908924	Tontitown Volunteer Police	0.147%	483	(7,258)	(4,785)	(3,066)	-	(14,626)
377824	Town Of Concord Police	0.001%	143	122	(15)	(28)	-	222
1831734	Town Of St. Charles Volunteer	0.132%	(4,565)	(6,043)	(4,177)	(2,758)	-	(17,543)
1912734	Tracy Area Volunteer Fire	0.172%	(6,374)	(13,211)	(6,195)	(3,587)	-	(29,367)
1922434	Trumann Volunteer Fire	0.170%	(5,428)	(9,804)	(5,676)	(3,551)	-	(24,459)
1922424	Trumann Volunteer Police	0.030%	312	(1,516)	(891)	(634)	-	(2,729)
1931334	Tuckerman Volunteer Fire	0.229%	(9,383)	(22,697)	(9,663)	(4,787)	-	(46,530)



Volunteer Service

Schedule of Deferred Resources by Employer by Year as of December 31, 2021

Schedule of Deferred Inflows and Outflows								
Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows					Total
			2022	2023	2024	2025	Thereafter	
1931324	Tuckerman Volunteer Police	0.064%	\$ (662)	\$ (1,504)	\$ (1,824)	\$ (1,337)	\$ -	\$ (5,327)
1932134	Tull Fire & Rescue	0.082%	(10,701)	(8,588)	(3,296)	(1,716)	-	(24,301)
1935634	Turrell Volunteer Fire	0.040%	(1,369)	(1,812)	(1,254)	(827)	-	(5,262)
1936434	Turtle Creek Volunteer Fire	0.327%	24,311	(10,100)	(9,886)	(6,823)	-	(2,498)
1937234	Tyronza Volunteer Fire	0.222%	(6,647)	(12,436)	(7,606)	(4,637)	-	(31,326)
1937224	Tyronza Volunteer Police	0.025%	(469)	(4,273)	(1,320)	(515)	-	(6,577)
1938034	Umpire Volunteer Fire	0.119%	(3,213)	(1,488)	(3,032)	(2,482)	-	(10,215)
1938634	Upper White Oak Lake Vfd Fire	0.092%	9,959	8,520	(1,040)	(1,930)	-	15,509
1939934	Valley Springs Volunteer Fire	0.184%	(13,829)	(10,900)	(5,842)	(3,849)	-	(34,420)
1941024	Van Buren Volunteer Police	0.104%	3,597	1,019	(2,540)	(2,181)	-	(105)
1942934	Vandervoort Rural Volunteer Fire	0.145%	(6,790)	(7,254)	(4,595)	(3,033)	-	(21,672)
1944534	Velvet Ridge Fire Protection District	0.198%	(1,858)	(5,663)	(5,779)	(4,136)	-	(17,436)
1952634	Vilonia Volunteer Fire	0.335%	(5,305)	(7,831)	(9,758)	(6,983)	-	(29,877)
1952624	Vilonia Volunteer Police	0.013%	(4,915)	(1,195)	(419)	(276)	-	(6,805)
1961534	Viola Volunteer Fire	0.131%	(7,594)	(5,637)	(3,928)	(2,737)	-	(19,896)
1982834	Wabbaseka Volunteer Fire	0.041%	(8,220)	(7,026)	(2,045)	(855)	-	(18,146)
1991734	Waldo Volunteer Fire	0.041%	(3,687)	(509)	(1,016)	(855)	-	(6,067)
1991724	Waldo Volunteer Police	0.014%	(510)	(1,767)	(692)	(285)	-	(3,254)
2002834	Waldron Volunteer Fire	0.251%	(6,776)	(8,755)	(7,440)	(5,237)	-	(28,208)
2011734	Walnut Ridge Volunteer Fire	0.159%	(8,484)	(7,812)	(5,022)	(3,309)	-	(24,627)
2011724	Walnut Ridge Volunteer Police	0.039%	(4,974)	(3,048)	(1,241)	(804)	-	(10,067)
2016834	Ward Volunteer Fire	0.160%	(3,059)	(4,905)	(4,779)	(3,334)	-	(16,077)
2016824	Ward Volunteer Police	0.076%	(831)	(1,763)	(2,223)	(1,586)	-	(6,403)
2021434	Warren Volunteer Fire	0.411%	(20,236)	(15,161)	(12,203)	(8,571)	-	(56,171)
2031134	Washington Volunteer Fire	0.171%	10,059	856	(4,624)	(3,571)	-	2,720
2034634	Water Valley Volunteer Fire	0.172%	(9,548)	(10,149)	(5,676)	(3,585)	-	(28,958)
2035434	Watson Chapel Volunteer Fire	0.186%	(37,771)	(21,280)	(6,122)	(3,884)	-	(69,057)
2036234	Wedington Volunteer Fire	0.382%	(7,090)	(13,024)	(11,627)	(7,976)	-	(39,717)
2041934	Weiner Volunteer Fire	0.184%	(6,431)	(8,546)	(5,848)	(3,849)	-	(24,674)
2041924	Weiner Volunteer Police	0.000%	(1,057)	(1,137)	(1)	(5)	-	(2,200)
2048634	Wescon Volunteer Fire	0.316%	(7,931)	(11,886)	(9,541)	(6,597)	-	(35,955)
2049434	Wesley Volunteer Fire	0.102%	(2,078)	(4,125)	(3,295)	(2,123)	-	(11,621)
2050834	West Fork Volunteer Fire	0.443%	(16,877)	(18,345)	(13,622)	(9,256)	-	(58,100)
2050824	West Fork Volunteer Police	0.106%	(5,286)	(5,397)	(3,340)	(2,206)	-	(16,229)
2060524	West Memphis Volunteer Police	0.145%	5,346	(3,357)	(4,589)	(3,024)	-	(5,624)
2065634	West Point Volunteer Fire	0.079%	(6,560)	(3,627)	(2,506)	(1,655)	-	(14,348)
2066434	West Pulaski Volunteer Fire	0.554%	(25,599)	(38,503)	(18,735)	(11,572)	-	(94,409)
2067234	Western Greene Co Fire	0.369%	(7,351)	(10,590)	(10,654)	(7,691)	-	(36,286)
2068034	Western Grove Volunteer Fire	0.299%	(4,306)	(10,297)	(9,046)	(6,239)	-	(29,888)
2070234	Wheatley Volunteer Fire	0.121%	(3,331)	(3,552)	(3,540)	(2,532)	-	(12,955)
2070224	Wheatley Volunteer Police	0.000%	-	-	(1)	-	-	(1)
2071034	Wheeler Volunteer Fire	0.290%	(7,084)	(9,323)	(8,408)	(6,057)	-	(30,872)
2079634	White Bluff-Rye Hill Volunteer	0.297%	(14,837)	(16,898)	(9,789)	(6,204)	-	(47,728)
2081834	White Hall Volunteer Fire	0.210%	(11,131)	(8,039)	(6,417)	(4,387)	-	(29,974)
2081824	White Hall Volunteer Police	0.039%	3,797	(173)	(1,245)	(816)	-	1,563
2083434	Whitehouse Volunteer Fire	0.227%	(7,982)	(10,815)	(7,131)	(4,731)	-	(30,659)
2085034	Wicks Rvfd #2	0.070%	(2,090)	(4,960)	(2,630)	(1,466)	-	(11,146)
2088534	Williams Junction Volunteer Fi	0.094%	(4,924)	(5,852)	(3,188)	(1,958)	-	(15,922)
2090734	Wilmar Volunteer Fire	0.092%	(6,717)	(5,394)	(2,918)	(1,923)	-	(16,952)
2100834	Wilmot Volunteer Fire	0.117%	(6,498)	(7,434)	(4,003)	(2,441)	-	(20,376)
2109124	Wilson Police	0.013%	1,423	1,217	(148)	(276)	-	2,216
2109134	Wilson Volunteer Fire	0.146%	(955)	96	(3,374)	(3,040)	-	(7,273)
2110534	Wilton Volunteer Fire	0.185%	3,390	(2,549)	(5,078)	(3,863)	-	(8,100)
2111334	Winchester Volunteer Fire	0.082%	(2,373)	(2,304)	(2,289)	(1,705)	-	(8,671)



Volunteer Service

Schedule of Deferred Resources by Employer by Year as of December 31, 2021

		Schedule of Deferred Inflows and Outflows						
Employer ID	Employer	Employer Allocation Percentage	2022	2023	2024	2025	Thereafter	Total
2102434	Woodlawn Volunteer Fire	0.212%	\$ (3,176)	\$ (9,626)	\$ (6,691)	\$ (4,426)	\$ -	\$ (23,919)
2115634	Wright-Pastoria Volunteer Fire	0.119%	(7,261)	(7,263)	(4,028)	(2,482)	-	(21,034)
2119934	Wynne Volunteer Fire	0.159%	(7,549)	(10,150)	(5,516)	(3,314)	-	(26,529)
2119924	Wynne Volunteer Police	0.002%	(1,159)	113	(42)	(44)	-	(1,132)
2129634	Y-City Volunteer Fire	0.145%	(3,133)	(4,736)	(4,305)	(3,033)	-	(15,207)
2139334	Yellville Volunteer Fire	0.222%	(6,493)	(8,036)	(6,554)	(4,624)	-	(25,707)
2143134	Zinc Volunteer Fire	0.132%	(376)	(6,676)	(4,429)	(2,758)	-	(14,239)
	TOTAL	100.000%	\$ (3,241,262)	\$ (4,674,925)	\$ (3,189,709)	\$ (2,087,083)	\$ -	\$ (13,192,979)



May 5, 2022

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, 2021 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 & 68 report dated April 5, 2022.

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:rmn

Enclosures