

2023 GASB 67 – System Auditor – Agent Report

2023 GASB 67 & 68 Accounting & Financial Reporting – LOPFI Only

2023 GASB 68 – System Auditor – Cost Sharing Report

2023 GASB 68 – Proportionate Share – LOPFI Only

GASB 67
System Auditor
Agent Report



Arkansas Local Police and Fire Retirement System

Agent Multiple-Employer Defined Benefit Pension Plan

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

December 31, 2023



**Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
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December 31, 2023**

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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, 2023 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 (Schedule) of the Arkansas Local Police and Fire Retirement System (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, 2023 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, 2023 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, 2023, and our report thereon, dated April 15, 2024, 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.

FORVIS,LLP

**Little Rock, Arkansas
May 20, 2024**

**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, 2023**

	Brinkley Police 2097-20	Camden Police 2771-20	El Dorado Police 5460-20	Fort Smith Police 6548-20	Harrison Police 8346-20	Helena-West Helena Police 8648-20	Hot Springs Police 9113-20
Additions							
Contributions							
Employer contributions	\$ 2,623	\$ 200,857	\$ 671,215	\$ 1,965,010	\$ -	\$ 207,130	\$ 983,384
Member contributions	-	-	-	-	-	-	-
Local plan administrative mergers	-	-	-	-	2,710,538	-	-
Total contributions	2,623	200,857	671,215	1,965,010	2,710,538	207,130	983,384
Net investment income	69,787	336,951	-	1,283,717	34,875	228,414	2,131,115
Total additions	72,410	537,808	671,215	3,248,727	2,745,413	435,544	3,114,499
Deductions							
Benefits paid to participants	20,587	423,805	459,562	2,422,665	-	200,961	1,980,910
Administrative expenses	585	2,823	-	10,757	292	1,914	17,858
Total deductions	21,172	426,628	459,562	2,433,422	292	202,875	1,998,768
Net Increase (Decrease) in Net Position Restricted for Pensions	51,238	111,180	211,653	815,305	2,745,121	232,669	1,115,731
Net Position Restricted for Pensions, Beginning of Year	460,972	2,293,810	(1,812,764)	8,543,091	-	1,476,286	14,301,382
Net Position Restricted for Pensions, End of Year	\$ 512,210	\$ 2,404,990	\$ (1,601,111)	\$ 9,358,396	\$ 2,745,121	\$ 1,708,955	\$ 15,417,113

**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, 2023**

	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	Cabot Police 2585-21
Additions							
Contributions							
Employer contributions	\$ 315,597	\$ 8,228,745	\$ 2,288,480	\$ 766,515	\$ 187,321	\$ 144,698	\$ 8,768
Member contributions	-	-	-	-	-	-	-
Local plan administrative mergers	-	-	-	-	-	-	-
Total contributions	315,597	8,228,745	2,288,480	766,515	187,321	144,698	8,768
Net investment income	1,273,839	6,245,741	-	1,872,137	305,804	338,229	536,609
Total additions	1,589,436	14,474,486	2,288,480	2,638,652	493,125	482,927	545,377
Deductions							
Benefits paid to participants	1,038,075	9,881,052	2,285,755	1,985,839	250,581	287,095	128,210
Administrative expenses	10,674	52,336	-	15,688	2,562	2,834	4,497
Total deductions	1,048,749	9,933,388	2,285,755	2,001,527	253,143	289,929	132,707
Net Increase (Decrease) in Net Position Restricted for Pensions	540,687	4,541,098	2,725	637,125	239,982	192,998	412,670
Net Position Restricted for Pensions, Beginning of Year	8,611,531	41,278,055	(995,400)	12,734,950	2,012,235	2,261,809	3,535,181
Net Position Restricted for Pensions, End of Year	\$ 9,152,218	\$ 45,819,153	\$ (992,675)	\$ 13,372,075	\$ 2,252,217	\$ 2,454,807	\$ 3,947,851

**Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
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As of and for the Year Ended December 31, 2023**

	Conway Police 3786-21	Crossett Police 4278-21	Forrest City Police 6440-21	Heber Springs Police 8621-21	Lonoke Police 11800-21	Lowell Police 11908-21	Magnolia Police 12181-21
Additions							
Contributions							
Employer contributions	\$ 675,212	\$ 2,623	\$ 219,854	\$ 77,672	\$ -	\$ 22,075	\$ 76,416
Member contributions	-	-	-	-	-	-	-
Local plan administrative mergers	-	-	-	-	-	-	-
Total contributions	675,212	2,623	219,854	77,672	-	22,075	76,416
Net investment income	927,976	212,626	-	211,274	-	-	133,542
Total additions	1,603,188	215,249	219,854	288,946	-	22,075	209,958
Deductions							
Benefits paid to participants	844,884	43,591	207,001	135,278	-	10,427	183,068
Administrative expenses	7,776	1,782	-	1,770	-	-	1,119
Total deductions	852,660	45,373	207,001	137,048	-	10,427	184,187
Net Increase (Decrease) in Net Position Restricted for Pensions	750,528	169,876	12,853	151,898	-	11,648	25,771
Net Position Restricted for Pensions, Beginning of Year	6,095,066	1,397,600	(173,739)	1,397,167	188	(49,866)	918,237
Net Position Restricted for Pensions, End of Year	\$ 6,845,594	\$ 1,567,476	\$ (160,886)	\$ 1,549,065	\$ 188	\$ (38,218)	\$ 944,008

**Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
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As of and for the Year Ended December 31, 2023**

	Malvern Police 12297-21	Marianna Police 12688-21	McGehee Police 13382-21	Newport Police 15067-21	Osceola Police 15768-21	Paragould Police 16160-21	Russellville Police 17337-21
Additions							
Contributions							
Employer contributions	\$ 11,840	\$ 46,225	\$ 5,695	\$ 117,702	\$ 27,203	\$ 214,373	\$ 27,203
Member contributions	-	-	-	-	-	-	-
Local plan administrative mergers	-	-	-	-	-	-	-
Total contributions	11,840	46,225	5,695	117,702	27,203	214,373	27,203
Net investment income	216,807	81,912	82,303	79,273	401,453	62,341	766,357
Total additions	228,647	128,137	87,998	196,975	428,656	276,714	793,560
Deductions							
Benefits paid to participants	113,612	69,065	26,096	156,526	250,541	241,461	438,397
Administrative expenses	1,817	686	690	664	3,364	522	6,422
Total deductions	115,429	69,751	26,786	157,190	253,905	241,983	444,819
Net Increase (Decrease) in Net Position Restricted for Pensions	113,218	58,386	61,212	39,785	174,751	34,731	348,741
Net Position Restricted for Pensions, Beginning of Year	1,455,083	541,946	543,249	532,846	2,711,763	417,303	5,169,070
Net Position Restricted for Pensions, End of Year	\$ 1,568,301	\$ 600,332	\$ 604,461	\$ 572,631	\$ 2,886,514	\$ 452,034	\$ 5,517,811

**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, 2023**

	Searcy Police 17639-21	Stuttgart Police 18546-21	West Memphis Police 20605-21	Gentry Fire 7048-30	Barling Fire 1007-31	Beebe Fire 1317-31	Bella Vista Fire 1406-31
Additions							
Contributions							
Employer contributions	\$ 214,484	\$ 25,136	\$ 79,436	\$ 7,398	\$ 9,786	\$ 8,274	\$ 240,403
Member contributions	-	-	-	3,976	-	3,614	-
Local plan administrative mergers	-	-	-	-	-	-	-
Total contributions	214,484	25,136	79,436	11,374	9,786	11,888	240,403
Net investment income	174,172	213,581	855,725	98,691	37,866	54,773	387,646
Total additions	388,656	238,717	935,161	110,065	47,652	66,661	628,049
Deductions							
Benefits paid to participants	332,450	138,244	517,423	-	29,532	-	413,755
Administrative expenses	1,459	1,790	7,171	827	317	459	3,248
Total deductions	333,909	140,034	524,594	827	29,849	459	417,003
Net Increase (Decrease) in Net Position Restricted for Pensions	54,747	98,683	410,567	109,238	17,803	66,202	211,046
Net Position Restricted for Pensions, Beginning of Year	1,187,050	1,439,856	5,761,273	633,508	255,122	348,804	2,597,353
Net Position Restricted for Pensions, End of Year	\$ 1,241,797	\$ 1,538,539	\$ 6,171,840	\$ 742,746	\$ 272,925	\$ 415,006	\$ 2,808,399

**Arkansas Local Police and Fire Retirement System
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Schedule of Changes in Fiduciary Net Position by Employer
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	Benton Fire 1503-31	Bentonville Fire 1600-31	Blytheville Fire 1791-31	Brinkley Fire 2097-31	Cabot Fire 2585-31	Camden Fire 2771-31	Centerton Fire 3182-31
Additions							
Contributions							
Employer contributions	\$ 823,656	\$ 19,102	\$ 200,403	\$ -	\$ 1,722	\$ 269,367	\$ 4,829
Member contributions	-	-	-	-	-	-	-
Local plan administrative mergers	-	-	-	240,759	-	-	9,139
Total contributions	823,656	19,102	200,403	240,759	1,722	269,367	13,968
Net investment income	556,726	1,186,840	272,660	5,984	425,973	230,614	163,230
Total additions	1,380,382	1,205,942	473,063	246,743	427,695	499,981	177,198
Deductions							
Benefits paid to participants	704,145	435,411	386,908	8,222	69,956	376,868	79,188
Administrative expenses	4,665	9,945	2,285	50	3,569	1,932	1,368
Total deductions	708,810	445,356	389,193	8,272	73,525	378,800	80,556
Net Increase (Decrease) in Net Position Restricted for Pensions	671,572	760,586	83,870	238,471	354,170	121,181	96,642
Net Position Restricted for Pensions, Beginning of Year	3,545,997	7,894,974	1,859,191	-	2,793,026	1,547,373	1,089,801
Net Position Restricted for Pensions, End of Year	\$ 4,217,569	\$ 8,655,560	\$ 1,943,061	\$ 238,471	\$ 3,147,196	\$ 1,668,554	\$ 1,186,443

**Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
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	Clinton Fire 3689-31	Conway Fire 3786-31	Crossett Fire 4278-31	El Dorado Fire 5460-31	Fayetteville Fire 6149-31	Forrest City Fire 6440-31	Fort Smith Fire 6548-31
Additions							
Contributions							
Employer contributions	\$ 4,662	\$ 738,005	\$ 77,361	\$ 583,483	\$ -	\$ 122,986	\$ 1,838,171
Member contributions	-	-	-	-	-	-	-
Local plan administrative mergers	-	-	-	-	1,728,944	-	-
Total contributions	4,662	738,005	77,361	583,483	1,728,944	122,986	1,838,171
Net investment income	23,137	921,753	335,887	71,292	32,808	335,649	1,768,445
Total additions	27,799	1,659,758	413,248	654,775	1,761,752	458,635	3,606,616
Deductions							
Benefits paid to participants	18,935	798,892	233,640	710,206	-	290,824	3,205,715
Administrative expenses	194	7,724	2,815	597	275	2,813	14,819
Total deductions	19,129	806,616	236,455	710,803	275	293,637	3,220,534
Net Increase (Decrease) in Net Position Restricted for Pensions	8,670	853,142	176,793	(56,028)	1,761,477	164,998	386,082
Net Position Restricted for Pensions, Beginning of Year	156,986	6,000,372	2,253,581	525,101	-	2,257,819	12,137,480
Net Position Restricted for Pensions, End of Year	\$ 165,656	\$ 6,853,514	\$ 2,430,374	\$ 469,073	\$ 1,761,477	\$ 2,422,817	\$ 12,523,562

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
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	Heber Springs Fire 8621-31	Helena-West Helena Fire 8648-31	Hope Fire 9024-31	Hot Springs Village Fire 9210-31	Hot Springs Fire 9113-31	Hoxie Fire 9326-31	Jonesboro Fire 10502-31
Additions							
Contributions							
Employer contributions	\$ 1,722	\$ 254,063	\$ 21,210	\$ 51,259	\$ 1,875,977	\$ 7,674	\$ 1,336,451
Member contributions	-	-	-	-	-	-	-
Local plan administrative mergers	-	-	1,687,049	-	-	-	-
Total contributions	1,722	254,063	1,708,259	51,259	1,875,977	7,674	1,336,451
Net investment income	38,151	491,891	52,729	-	-	14,753	-
Total additions	39,873	745,954	1,760,988	51,259	1,875,977	22,427	1,336,451
Deductions							
Benefits paid to participants	24,718	255,911	69,009	57,114	1,743,290	11,626	1,389,428
Administrative expenses	320	4,122	442	-	-	124	-
Total deductions	25,038	260,033	69,451	57,114	1,743,290	11,750	1,389,428
Net Increase (Decrease) in Net Position Restricted for Pensions	14,835	485,921	1,691,537	(5,855)	132,687	10,677	(52,977)
Net Position Restricted for Pensions, Beginning of Year	258,586	1,510,141	-	(15,036)	(1,388,525)	97,526	(2,123,317)
Net Position Restricted for Pensions, End of Year	\$ 273,421	\$ 1,996,062	\$ 1,691,537	\$ (20,891)	\$ (1,255,838)	\$ 108,203	\$ (2,176,294)

**Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
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	Lincoln Fire 11614-31	Little Rock Fire 11606-31	Lowell Fire 11908-31	Magnolia Fire 12181-31	Malvern Fire 12297-31	Marianna Fire 12688-31	McGehee Fire 13382-31
Additions							
Contributions							
Employer contributions	\$ 2,766	\$ 7,277,926	\$ 79,663	\$ 95,374	\$ 23,446	\$ 7,579	\$ 3,895
Member contributions	-	-	-	-	-	-	-
Local plan administrative mergers	-	-	-	-	-	-	-
Total contributions	2,766	7,277,926	79,663	95,374	23,446	7,579	3,895
Net investment income	11,472	5,875,356	136,076	362,753	258,796	83,175	52,369
Total additions	14,238	13,153,282	215,739	458,127	282,242	90,754	56,264
Deductions							
Benefits paid to participants	14,496	11,555,138	55,870	179,840	192,309	47,189	37,058
Administrative expenses	96	49,233	1,140	3,040	2,169	697	439
Total deductions	14,592	11,604,371	57,010	182,880	194,478	47,886	37,497
Net Increase (Decrease) in Net Position Restricted for Pensions	(354)	1,548,911	158,729	275,247	87,764	42,868	18,767
Net Position Restricted for Pensions, Beginning of Year	80,164	40,191,595	869,428	2,391,678	1,760,575	558,504	355,760
Net Position Restricted for Pensions, End of Year	\$ 79,810	\$ 41,740,506	\$ 1,028,157	\$ 2,666,925	\$ 1,848,339	\$ 601,372	\$ 374,527

**Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
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	Mena Fire 13773-31	Monticello Fire 14087-31	Mountain Home Fire 14389-31	Newport Fire 15067-31	North Little Rock Fire 15369-31	Paragould Fire 16160-31	Pine Bluff Fire 16462-31
Additions							
Contributions							
Employer contributions	\$ 2,718	\$ 3,895	\$ 256,872	\$ 14,757	\$ 2,007,020	\$ 105,492	\$ 826,455
Member contributions	-	-	-	-	-	-	-
Local plan administrative mergers	-	-	-	-	-	-	-
Total contributions	2,718	3,895	256,872	14,757	2,007,020	105,492	826,455
Net investment income	87,864	106,046	219,379	158,115	297,444	72,350	802,314
Total additions	90,582	109,941	476,251	172,872	2,304,464	177,842	1,628,769
Deductions							
Benefits paid to participants	42,884	56,155	418,847	104,733	3,050,352	211,356	1,601,333
Administrative expenses	736	889	1,838	1,325	2,492	606	6,723
Total deductions	43,620	57,044	420,685	106,058	3,052,844	211,962	1,608,056
Net Increase (Decrease) in Net Position Restricted for Pensions	46,962	52,897	55,566	66,814	(748,380)	(34,120)	20,713
Net Position Restricted for Pensions, Beginning of Year	589,153	712,955	1,501,844	1,069,056	2,448,128	521,520	5,583,796
Net Position Restricted for Pensions, End of Year	\$ 636,115	\$ 765,852	\$ 1,557,410	\$ 1,135,870	\$ 1,699,748	\$ 487,400	\$ 5,604,509

**Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
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	Pocahontas Fire 16659-31	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							
Employer contributions	\$ 85,093	\$ 229,920	\$ 461,490	\$ 2,250	\$ 371,331	\$ 92,188	\$ 21,631
Member contributions	-	-	-	-	-	-	-
Local plan administrative mergers	-	-	-	-	-	-	-
Total contributions	85,093	229,920	461,490	2,250	371,331	92,188	21,631
Net investment income	100,690	417,619	-	2,076	308,519	693,909	29,315
Total additions	185,783	647,539	461,490	4,326	679,850	786,097	50,946
Deductions							
Benefits paid to participants	102,178	395,695	482,453	7,910	369,123	622,603	48,628
Administrative expenses	844	3,499	-	17	2,585	5,815	246
Total deductions	103,022	399,194	482,453	7,927	371,708	628,418	48,874
Net Increase (Decrease) in Net Position Restricted for Pensions	82,761	248,345	(20,963)	(3,601)	308,142	157,679	2,072
Net Position Restricted for Pensions, Beginning of Year	660,686	2,787,687	(522,177)	16,275	1,997,090	4,759,450	203,360
Net Position Restricted for Pensions, End of Year	\$ 743,447	\$ 3,036,032	\$ (543,140)	\$ 12,674	\$ 2,305,232	\$ 4,917,129	\$ 205,432

**Arkansas Local Police and Fire Retirement System
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	Van Buren Fire 19410-31	Walnut Ridge Fire 20117-31	Warren Fire 20214-31	West Memphis Fire 20605-31	Wynne Fire 21199-31	Altheimer Volunteer Fire 248-35	Altus Volunteer Fire 205-35
Additions							
Contributions							
Employer contributions	\$ 155,830	\$ 81,637	\$ (700)	\$ 187,823	\$ 20,131	\$ 11,221	\$ 6,055
Member contributions	-	-	-	1,755	-	-	-
Local plan administrative mergers	-	-	128,107	-	-	-	-
Total contributions	155,830	81,637	127,407	189,578	20,131	11,221	6,055
Net investment income	70,896	75,820	1,640	997,757	18,885	6,038	3,693
Total additions	226,726	157,457	129,047	1,187,335	39,016	17,259	9,748
Deductions							
Benefits paid to participants	190,100	115,797	-	759,245	38,527	7,205	8,525
Administrative expenses	594	635	14	8,361	158	51	31
Total deductions	190,694	116,432	14	767,606	38,685	7,256	8,556
Net Increase (Decrease) in Net Position Restricted for Pensions	36,032	41,025	129,033	419,729	331	10,003	1,192
Net Position Restricted for Pensions, Beginning of Year	476,304	508,148	-	6,747,014	131,512	37,093	25,155
Net Position Restricted for Pensions, End of Year	\$ 512,336	\$ 549,173	\$ 129,033	\$ 7,166,743	\$ 131,843	\$ 47,096	\$ 26,347

**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, 2023**

	Amity Volunteer Fire 302-35	Arkansas City Volunteer Fire 507-35	Atkins Volunteer Fire 701-35	Augusta Volunteer Fire 809-35	Bald Knob Volunteer Fire 906-35	Barling Volunteer Fire 1007-35	Bay Volunteer Fire 1201-35
Additions							
Contributions							
Employer contributions	\$ (1,132)	\$ 7,126	\$ 1,537	\$ 2,530	\$ 23,104	\$ 543	\$ 543
Member contributions	-	-	-	-	-	-	-
Local plan administrative mergers	-	-	-	-	-	-	-
Total contributions	(1,132)	7,126	1,537	2,530	23,104	543	543
Net investment income	23,759	-	21,523	16,789	11,549	21,481	14,335
Total additions	22,627	7,126	23,060	19,319	34,653	22,024	14,878
Deductions							
Benefits paid to participants	12,427	4,893	19,747	16,059	12,938	7,316	6,393
Administrative expenses	199	-	180	141	97	180	120
Total deductions	12,626	4,893	19,927	16,200	13,035	7,496	6,513
Net Increase (Decrease) in Net Position Restricted for Pensions	10,001	2,233	3,133	3,119	21,618	14,528	8,365
Net Position Restricted for Pensions, Beginning of Year	160,660	(23,362)	148,505	115,499	66,944	142,513	95,766
Net Position Restricted for Pensions, End of Year	\$ 170,661	\$ (21,129)	\$ 151,638	\$ 118,618	\$ 88,562	\$ 157,041	\$ 104,131

**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, 2023**

	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	Berryville Volunteer Fire 1708-35
Additions							
Contributions							
Employer contributions	\$ 1,537	\$ 2,027	\$ 3,635	\$ 212	\$ 1,551	\$ 1,971	\$ 4,517
Member contributions	-	-	12	-	-	-	-
Local plan administrative mergers	-	-	-	-	-	-	-
Total contributions	1,537	2,027	3,647	212	1,551	1,971	4,517
Net investment income	11,519	10,965	3,944	26,504	127	9,060	42,371
Total additions	13,056	12,992	7,591	26,716	1,678	11,031	46,888
Deductions							
Benefits paid to participants	9,636	9,354	3,351	6,883	2,251	9,816	33,833
Administrative expenses	97	92	33	222	1	76	355
Total deductions	9,733	9,446	3,384	7,105	2,252	9,892	34,188
Net Increase (Decrease) in Net Position Restricted for Pensions	3,323	3,546	4,207	19,611	(574)	1,139	12,700
Net Position Restricted for Pensions, Beginning of Year	78,653	74,683	25,392	174,990	1,175	62,604	289,081
Net Position Restricted for Pensions, End of Year	\$ 81,976	\$ 78,229	\$ 29,599	\$ 194,601	\$ 601	\$ 63,743	\$ 301,781

**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, 2023**

	Biscoe Volunteer Fire 1732-35	Blytheville Volunteer Fire 1791-35	Booneville Volunteer Fire 1902-35	Bradford Volunteer Fire 1996-35	Bradley Volunteer Fire 2003-35	Brinkley Volunteer Fire 2097-35	Bryant Volunteer Fire 2194-35
Additions							
Contributions							
Employer contributions	\$ 12,475	\$ 505	\$ 8,884	\$ 8,106	\$ 5,094	\$ -	\$ 5,262
Member contributions	-	-	-	-	-	-	-
Local plan administrative mergers	-	-	-	-	-	264,632	-
Total contributions	12,475	505	8,884	8,106	5,094	264,632	5,262
Net investment income	-	607	17,103	9,894	10,222	6,556	8,665
Total additions	12,475	1,112	25,987	18,000	15,316	271,188	13,927
Deductions							
Benefits paid to participants	10,176	2,551	31,900	16,490	10,656	9,848	10,147
Administrative expenses	-	5	143	83	86	55	73
Total deductions	10,176	2,556	32,043	16,573	10,742	9,903	10,220
Net Increase (Decrease) in Net Position Restricted for Pensions	2,299	(1,444)	(6,056)	1,427	4,574	261,285	3,707
Net Position Restricted for Pensions, Beginning of Year	(11,010)	4,954	122,281	68,269	68,986	-	58,562
Net Position Restricted for Pensions, End of Year	\$ (8,711)	\$ 3,510	\$ 116,225	\$ 69,696	\$ 73,560	\$ 261,285	\$ 62,269

**Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
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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	Camden Volunteer Fire 2771-35
Additions							
Contributions							
Employer contributions	\$ 4,587	\$ 875	\$ 6,549	\$ (119)	\$ 212	\$ 1,206	\$ 11,518
Member contributions	-	-	-	-	-	-	-
Local plan administrative mergers	-	-	-	-	-	-	-
Total contributions	4,587	875	6,549	(119)	212	1,206	11,518
Net investment income	15,911	31,432	14,386	17,212	14,657	15,895	9,307
Total additions	20,498	32,307	20,935	17,093	14,869	17,101	20,825
Deductions							
Benefits paid to participants	13,329	14,309	14,078	3,648	4,262	8,376	16,060
Administrative expenses	133	263	121	144	123	133	78
Total deductions	13,462	14,572	14,199	3,792	4,385	8,509	16,138
Net Increase (Decrease) in Net Position Restricted for Pensions	7,036	17,735	6,736	13,301	10,484	8,592	4,687
Net Position Restricted for Pensions, Beginning of Year	106,495	210,298	96,932	113,361	96,956	106,531	62,545
Net Position Restricted for Pensions, End of Year	\$ 113,531	\$ 228,033	\$ 103,668	\$ 126,662	\$ 107,440	\$ 115,123	\$ 67,232

**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, 2023**

	Cammack Village Volunteer Fire 2852-35	Caraway Volunteer Fire 2887-35	Carlisle Volunteer Fire 2984-35	Carthage Volunteer Fire 3050-35	Cash Volunteer Fire 3085-35	Cave City Volunteer Fire 3093-35	Centerton Volunteer Fire 3182-35
Additions							
Contributions							
Employer contributions	\$ (119)	\$ 35,607	\$ 14,482	\$ 6,745	\$ 1,157	\$ 17,903	\$ 8,445
Member contributions	-	-	-	-	-	-	-
Local plan administrative mergers	-	-	869	-	-	-	1,939
Total contributions	(119)	35,607	15,351	6,745	1,157	17,903	10,384
Net investment income	12,921	-	19,919	7,800	562	-	33,473
Total additions	12,802	35,607	35,270	14,545	1,719	17,903	43,857
Deductions							
Benefits paid to participants	2,405	21,136	32,258	10,267	1,531	13,988	39,128
Administrative expenses	108	-	167	65	5	-	280
Total deductions	2,513	21,136	32,425	10,332	1,536	13,988	39,408
Net Increase (Decrease) in Net Position Restricted for Pensions	10,289	14,471	2,845	4,213	183	3,915	4,449
Net Position Restricted for Pensions, Beginning of Year	84,949	(97,252)	137,460	52,280	3,826	(4,545)	231,170
Net Position Restricted for Pensions, End of Year	\$ 95,238	\$ (82,781)	\$ 140,305	\$ 56,493	\$ 4,009	\$ (630)	\$ 235,619

**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, 2023**

	Charleston Volunteer Fire 3271-35	Chidster Volunteer Fire 3387-35	Clarendon Volunteer Fire 3484-35	Clarksville Volunteer Fire 3573-35	Clinton Volunteer Fire 3689-35	Coal Hill Volunteer Fire 3751-35	Conway Volunteer Fire 3786-35
Additions							
Contributions							
Employer contributions	\$ 2,862	\$ 3,686	\$ 3,529	\$ 5,180	\$ 18,586	\$ 8,468	\$ 1,917
Member contributions	-	-	-	-	-	-	-
Local plan administrative mergers	-	-	-	-	-	-	-
Total contributions	2,862	3,686	3,529	5,180	18,586	8,468	1,917
Net investment income	82,574	5,047	37,608	170,536	38,912	-	-
Total additions	85,436	8,733	41,137	175,716	57,498	8,468	1,917
Deductions							
Benefits paid to participants	34,590	6,033	21,575	84,424	43,627	5,763	-
Administrative expenses	692	42	315	1,429	326	-	-
Total deductions	35,282	6,075	21,890	85,853	43,953	5,763	-
Net Increase (Decrease) in Net Position Restricted for Pensions	50,154	2,658	19,247	89,863	13,545	2,705	1,917
Net Position Restricted for Pensions, Beginning of Year	550,672	33,863	252,602	1,144,134	264,542	(6,644)	(3,249)
Net Position Restricted for Pensions, End of Year	\$ 600,826	\$ 36,521	\$ 271,849	\$ 1,233,997	\$ 278,087	\$ (3,939)	\$ (1,332)

**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, 2023**

	Cooterneck Fire Department Volunteer Fire 3794-35	Corning Volunteer Fire 3875-35	Cotter Volunteer Fire 3972-35	Cotton Plant Volunteer Fire 4065-35	Crawfordsville Volunteer Fire 4170-35	Crossett Volunteer Fire 4278-35	Danville Volunteer Fire 4464-35
Additions							
Contributions							
Employer contributions	\$ 20,943	\$ 5,511	\$ 1,922	\$ 8,445	\$ 1,513	\$ 6,058	\$ 8,476
Member contributions	-	-	-	-	-	-	-
Local plan administrative mergers	-	-	-	-	-	-	-
Total contributions	20,943	5,511	1,922	8,445	1,513	6,058	8,476
Net investment income	-	16,231	3,951	6,944	14,611	19,810	4,311
Total additions	20,943	21,742	5,873	15,389	16,124	25,868	12,787
Deductions							
Benefits paid to participants	14,918	19,008	3,662	8,285	18,963	18,403	10,987
Administrative expenses	-	136	33	58	122	166	36
Total deductions	14,918	19,144	3,695	8,343	19,085	18,569	11,023
Net Increase (Decrease) in Net Position Restricted for Pensions	6,025	2,598	2,178	7,046	(2,961)	7,299	1,764
Net Position Restricted for Pensions, Beginning of Year	(20,803)	111,872	26,461	44,899	103,360	134,473	29,177
Net Position Restricted for Pensions, End of Year	\$ (14,778)	\$ 114,470	\$ 28,639	\$ 51,945	\$ 100,399	\$ 141,772	\$ 30,941

**Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
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	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	Diaz Volunteer Fire 5010-35	Dover Volunteer Fire 5169-35
Additions							
Contributions							
Employer contributions	\$ 1,206	\$ 2,199	\$ 3,193	\$ 20,075	\$ 10,914	\$ 15,757	\$ 14,594
Member contributions	-	-	-	-	-	-	-
Local plan administrative mergers	-	-	-	-	-	-	-
Total contributions	1,206	2,199	3,193	20,075	10,914	15,757	14,594
Net investment income	19,183	54,562	59,088	1,178	28,758	15,504	8,716
Total additions	20,389	56,761	62,281	21,253	39,672	31,261	23,310
Deductions							
Benefits paid to participants	13,236	31,506	27,718	16,599	28,752	14,891	9,101
Administrative expenses	161	457	495	10	241	130	73
Total deductions	13,397	31,963	28,213	16,609	28,993	15,021	9,174
Net Increase (Decrease) in Net Position Restricted for Pensions	6,992	24,798	34,068	4,644	10,679	16,240	14,136
Net Position Restricted for Pensions, Beginning of Year	130,260	367,976	394,955	5,891	195,174	99,982	52,448
Net Position Restricted for Pensions, End of Year	\$ 137,252	\$ 392,774	\$ 429,023	\$ 10,535	\$ 205,853	\$ 116,222	\$ 66,584

**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, 2023**

	Elaine Volunteer Fire 5401-35	Elkins Volunteer Fire 5568-35	Emmet Volunteer Fire 5630-35	England Volunteer Fire 5657-35	Eudora Volunteer Fire 5762-35	Farmington Volunteer Fire 6041-35	Fayetteville Volunteer Fire 6149-35
Additions							
Contributions							
Employer contributions	\$ 1,988	\$ 4,938	\$ 3,390	\$ 10,299	\$ 1,537	\$ 6,656	\$ -
Member contributions	-	-	-	-	-	-	-
Local plan administrative mergers	169,185	-	-	-	-	-	1,276
Total contributions	171,173	4,938	3,390	10,299	1,537	6,656	1,276
Net investment income	8,278	32,243	7,654	27,398	23,083	16,127	33
Total additions	179,451	37,181	11,044	37,697	24,620	22,783	1,309
Deductions							
Benefits paid to participants	10,330	34,946	10,382	28,297	13,250	19,303	-
Administrative expenses	69	270	64	230	193	135	-
Total deductions	10,399	35,216	10,446	28,527	13,443	19,438	-
Net Increase (Decrease) in Net Position Restricted for Pensions	169,052	1,965	598	9,170	11,177	3,345	1,309
Net Position Restricted for Pensions, Beginning of Year	-	223,833	53,071	186,446	155,359	110,775	-
Net Position Restricted for Pensions, End of Year	\$ 169,052	\$ 225,798	\$ 53,669	\$ 195,616	\$ 166,536	\$ 114,120	\$ 1,309

**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, 2023**

	Fisher Volunteer Fire 6254-35	Flippin Volunteer Fire 6300-35	Forrest City Volunteer Fire 6440-35	Garland Volunteer Fire 6831-35	Gassville Volunteer Fire 6939-35	Gentry Volunteer Fire 7048-35	Gillett Volunteer Fire 7137-35
Additions							
Contributions							
Employer contributions	\$ 3,067	\$ -	\$ 558	\$ 288	\$ 2,064	\$ 5,734	\$ 3,524
Member contributions	-	-	-	-	-	-	12
Local plan administrative mergers	-	208,829	-	-	-	-	-
Total contributions	3,067	208,829	558	288	2,064	5,734	3,536
Net investment income	-	5,309	-	6,716	22,950	48,232	30,985
Total additions	3,067	214,138	558	7,004	25,014	53,966	34,521
Deductions							
Benefits paid to participants	3,662	2,520	-	5,176	21,285	41,639	24,274
Administrative expenses	-	44	-	56	192	404	260
Total deductions	3,662	2,564	-	5,232	21,477	42,043	24,534
Net Increase (Decrease) in Net Position Restricted for Pensions	(595)	211,574	558	1,772	3,537	11,923	9,987
Net Position Restricted for Pensions, Beginning of Year	13	-	(1,873)	45,942	158,255	330,342	211,046
Net Position Restricted for Pensions, End of Year	\$ (582)	\$ 211,574	\$ (1,315)	\$ 47,714	\$ 161,792	\$ 342,265	\$ 221,033

**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, 2023**

	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	Greers Ferry Volunteer Fire 7544-35
Additions							
Contributions							
Employer contributions	\$ 5,587	\$ 2,156	\$ 1,206	\$ 1,355	\$ 6,991	\$ 7,945	\$ 1,537
Member contributions	-	-	-	-	-	-	-
Local plan administrative mergers	-	-	-	-	-	-	-
Total contributions	5,587	2,156	1,206	1,355	6,991	7,945	1,537
Net investment income	-	6,438	15,746	17,005	9,516	21,067	19,443
Total additions	5,587	8,594	16,952	18,360	16,507	29,012	20,980
Deductions							
Benefits paid to participants	5,193	3,902	13,163	10,907	12,427	26,028	15,285
Administrative expenses	-	54	132	142	80	177	163
Total deductions	5,193	3,956	13,295	11,049	12,507	26,205	15,448
Net Increase (Decrease) in Net Position Restricted for Pensions	394	4,638	3,657	7,311	4,000	2,807	5,532
Net Position Restricted for Pensions, Beginning of Year	(979)	42,571	107,962	114,919	64,351	145,481	132,801
Net Position Restricted for Pensions, End of Year	\$ (585)	\$ 47,209	\$ 111,619	\$ 122,230	\$ 68,351	\$ 148,288	\$ 138,333

**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, 2023**

	Grubbs Volunteer Fire 7730-35	Gurdon Volunteer Fire 7749-35	Hamburg Volunteer Fire 7935-35	Hampton Volunteer Fire 8044-35	Grover Township Volunteer Fire 7544-35	Hardin Volunteer Fire 8125-35	Hardy Volunteer Fire 8133-35
Additions							
Contributions							
Employer contributions	\$ 3,502	\$ 1,868	\$ 10,149	\$ 21,253	\$ 9,858	\$ 7,140	\$ 6,999
Member contributions	-	-	-	-	-	-	-
Local plan administrative mergers	-	-	30	-	-	-	-
Total contributions	3,502	1,868	10,179	21,253	9,858	7,140	6,999
Net investment income	3,523	37,292	30,049	6,877	11,325	7,448	18,370
Total additions	7,025	39,160	40,228	28,130	21,183	14,588	25,369
Deductions							
Benefits paid to participants	4,262	26,656	41,332	28,155	13,144	10,296	22,770
Administrative expenses	30	312	252	58	95	62	154
Total deductions	4,292	26,968	41,584	28,213	13,239	10,358	22,924
Net Increase (Decrease) in Net Position Restricted for Pensions	2,733	12,192	(1,356)	(83)	7,944	4,230	2,445
Net Position Restricted for Pensions, Beginning of Year	23,191	253,926	210,191	47,986	74,993	49,821	126,864
Net Position Restricted for Pensions, End of Year	\$ 25,924	\$ 266,118	\$ 208,835	\$ 47,903	\$ 82,937	\$ 54,051	\$ 129,309

**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, 2023**

	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	Hermitage Volunteer Fire 8664-35	Hickory Ridge Volunteer Fire 8834-35
Additions							
Contributions							
Employer contributions	\$ 543	\$ (119)	\$ 5,324	\$ 2,862	\$ 12,452	\$ 7,814	\$ 6,836
Member contributions	-	-	-	-	-	-	-
Local plan administrative mergers	-	-	-	-	-	-	-
Total contributions	543	(119)	5,324	2,862	12,452	7,814	6,836
Net investment income	42,916	9,370	25,461	42,219	34,916	-	39,676
Total additions	43,459	9,251	30,785	45,081	47,368	7,814	46,512
Deductions							
Benefits paid to participants	4,257	1,891	29,190	28,757	17,040	5,793	33,003
Administrative expenses	360	79	213	354	293	-	332
Total deductions	4,617	1,970	29,403	29,111	17,333	5,793	33,335
Net Increase (Decrease) in Net Position Restricted for Pensions	38,842	7,281	1,382	15,970	30,035	2,021	13,177
Net Position Restricted for Pensions, Beginning of Year	279,810	61,689	176,839	286,388	37,090	(17,559)	270,060
Net Position Restricted for Pensions, End of Year	\$ 318,652	\$ 68,970	\$ 178,221	\$ 302,358	\$ 67,125	\$ (15,538)	\$ 283,237

**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, 2023**

	Holiday Island Volunteer Fire 9008-35	Holly Grove Volunteer Fire 8923-35	Hope Volunteer Fire 9024-35	Horatio Volunteer Fire 9067-35	Hot Springs Village Volunteer Fire 9210-35	Hoxie Volunteer Fire 9326-35	Humphrey Volunteer Fire 9512-35
Additions							
Contributions							
Employer contributions	\$ 3,169	\$ 543	\$ -	\$ 1,266	\$ 10,582	\$ 9,695	\$ (119)
Member contributions	-	-	-	-	-	-	-
Local plan administrative mergers	-	-	31,761	-	-	-	-
Total contributions	3,169	543	31,761	1,266	10,582	9,695	(119)
Net investment income	2,988	5,032	990	18,977	-	3,655	5,838
Total additions	6,157	5,575	32,751	20,243	10,582	13,350	5,719
Deductions							
Benefits paid to participants	2,229	4,593	971	10,975	6,913	3,662	3,095
Administrative expenses	25	42	8	159	-	31	49
Total deductions	2,254	4,635	979	11,134	6,913	3,693	3,144
Net Increase (Decrease) in Net Position Restricted for Pensions	3,903	940	31,772	9,109	3,669	9,657	2,575
Net Position Restricted for Pensions, Beginning of Year	18,882	34,620	-	127,764	(23,638)	20,652	39,420
Net Position Restricted for Pensions, End of Year	\$ 22,785	\$ 35,560	\$ 31,772	\$ 136,873	\$ (19,969)	\$ 30,309	\$ 41,995

**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, 2023**

	Huntington Volunteer Fire 9717-35	Huntsville Volunteer Fire 9628-35	Huttig Volunteer Fire 9814-35	Imboden Volunteer Fire 10014-35	Jasper Volunteer Fire 10316-35	Joiner Volunteer Fire 10405-35	Jonesboro Volunteer Fire 10502-35
Additions							
Contributions							
Employer contributions	\$ 3,071	\$ 1,206	\$ (1,050)	\$ 28,273	\$ 14,399	\$ 5,279	\$ 8,046
Member contributions	-	-	-	-	-	-	-
Local plan administrative mergers	-	-	7,900	-	-	-	-
Total contributions	3,071	1,206	6,850	28,273	14,399	5,279	8,046
Net investment income	6,538	30,188	27,744	3,563	-	3,797	-
Total additions	9,609	31,394	34,594	31,836	14,399	9,076	8,046
Deductions							
Benefits paid to participants	6,153	16,198	13,002	26,505	15,129	6,453	-
Administrative expenses	55	253	232	30	-	32	-
Total deductions	6,208	16,451	13,234	26,535	15,129	6,485	-
Net Increase (Decrease) in Net Position Restricted for Pensions	3,401	14,943	21,360	5,301	(730)	2,591	8,046
Net Position Restricted for Pensions, Beginning of Year	43,886	203,018	182,767	22,192	(5,983)	25,182	(45,955)
Net Position Restricted for Pensions, End of Year	\$ 47,287	\$ 217,961	\$ 204,127	\$ 27,493	\$ (6,713)	\$ 27,773	\$ (37,909)

**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, 2023**

	Junction City Volunteer Fire 10618-35	Keiser Volunteer Fire 10707-35	Kensett Volunteer Fire 10804-35	Lake City Volunteer Fire 11002-35	Lake Village Volunteer Fire 11207-35	Lavaca Volunteer Fire 11304-35	Leachville Volunteer Fire 11401-35
Additions							
Contributions							
Employer contributions	\$ 1,710	\$ 5,780	\$ 4,225	\$ 5,948	\$ 3,147	\$ 14,165	\$ 875
Member contributions	-	-	-	12	-	-	-
Local plan administrative mergers	-	-	-	-	-	-	-
Total contributions	1,710	5,780	4,225	5,960	3,147	14,165	875
Net investment income	22,086	5,254	7,501	11,868	16,763	9,045	13,370
Total additions	23,796	11,034	11,726	17,828	19,910	23,210	14,245
Deductions							
Benefits paid to participants	11,827	10,838	11,047	10,798	15,249	12,187	8,635
Administrative expenses	185	44	63	99	140	76	112
Total deductions	12,012	10,882	11,110	10,897	15,389	12,263	8,747
Net Increase (Decrease) in Net Position Restricted for Pensions	11,784	152	616	6,931	4,521	10,947	5,498
Net Position Restricted for Pensions, Beginning of Year	148,107	36,555	51,993	79,289	114,620	57,594	90,474
Net Position Restricted for Pensions, End of Year	\$ 159,891	\$ 36,707	\$ 52,609	\$ 86,220	\$ 119,141	\$ 68,541	\$ 95,972

**Arkansas Local Police and Fire Retirement System
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	Lepanto Volunteer Fire 11509-35	Lewisville Volunteer Fire 11525-35	Lincoln Volunteer Fire 11614-35	Lockesburg Volunteer Fire 11703-35	Lowell Volunteer Fire 11908-35	Luxora Volunteer Fire 11959-35	Magazine Volunteer Fire 12092-35
Additions							
Contributions							
Employer contributions	\$ 3,989	\$ 3,200	\$ 3,625	\$ 5,984	\$ (119)	\$ 543	\$ 20,469
Member contributions	-	-	-	-	-	-	-
Local plan administrative mergers	102,091	-	-	-	-	-	-
Total contributions	106,080	3,200	3,625	5,984	(119)	543	20,469
Net investment income	4,952	7,344	11,362	12,468	8,645	32,512	-
Total additions	111,032	10,544	14,987	18,452	8,526	33,055	20,469
Deductions							
Benefits paid to participants	9,852	8,002	12,187	13,298	2,491	3,937	16,120
Administrative expenses	41	62	95	104	72	272	-
Total deductions	9,893	8,064	12,282	13,402	2,563	4,209	16,120
Net Increase (Decrease) in Net Position Restricted for Pensions	101,139	2,480	2,705	5,050	5,963	28,846	4,349
Net Position Restricted for Pensions, Beginning of Year	-	49,965	77,871	84,413	57,300	212,271	(24,231)
Net Position Restricted for Pensions, End of Year	\$ 101,139	\$ 52,445	\$ 80,576	\$ 89,463	\$ 63,263	\$ 241,117	\$ (19,882)

**Arkansas Local Police and Fire Retirement System
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	Magnolia Volunteer Fire 12181-35	Malvern Volunteer Fire 12297-35	Mammoth Spring Volunteer Fire 12394-35	Mansfield Volunteer Fire 12580-35	Marianna Volunteer Fire 12688-35	Marion Volunteer Fire 12785-35	Marked Tree Volunteer Fire 12882-35
Additions							
Contributions							
Employer contributions	\$ 11,321	\$ (119)	\$ 7,121	\$ 2,701	\$ 2,862	\$ 12,523	\$ 2,862
Member contributions	-	-	-	-	2	-	-
Local plan administrative mergers	-	-	-	-	-	627	-
Total contributions	11,321	(119)	7,121	2,701	2,864	13,150	2,862
Net investment income	9,682	9,609	5,893	7,584	31,940	12,970	49,878
Total additions	21,003	9,490	13,014	10,285	34,804	26,120	52,740
Deductions							
Benefits paid to participants	16,648	1,976	12,787	9,747	24,705	31,569	21,300
Administrative expenses	81	81	49	64	268	109	418
Total deductions	16,729	2,057	12,836	9,811	24,973	31,678	21,718
Net Increase (Decrease) in Net Position Restricted for Pensions	4,274	7,433	178	474	9,831	(5,558)	31,022
Net Position Restricted for Pensions, Beginning of Year	65,370	63,277	41,005	52,638	217,783	93,210	332,264
Net Position Restricted for Pensions, End of Year	\$ 69,644	\$ 70,710	\$ 41,183	\$ 53,112	\$ 227,614	\$ 87,652	\$ 363,286

**Arkansas Local Police and Fire Retirement System
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Schedule of Changes in Fiduciary Net Position by Employer
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	Marmaduke Volunteer Fire 12971-35	Marshall Volunteer Fire 13056-35	Marvell Volunteer Fire 13080-35	McCrary Volunteer Fire 13285-35	McGehee Volunteer Fire 13382-35	McNeil Volunteer Fire 13471-35	McRae Volunteer Fire 13587-35
Additions							
Contributions							
Employer contributions	\$ 5,244	\$ 38,299	\$ 12,192	\$ 1,537	\$ 3,601	\$ 543	\$ 5,814
Member contributions	-	-	-	-	-	-	-
Local plan administrative mergers	-	-	-	-	-	-	-
Total contributions	5,244	38,299	12,192	1,537	3,601	543	5,814
Net investment income	3,651	-	11,060	31,081	4,748	11,134	2,292
Total additions	8,895	38,299	23,252	32,618	8,349	11,677	8,106
Deductions							
Benefits paid to participants	9,787	30,767	16,492	15,558	9,350	8,363	5,073
Administrative expenses	31	-	93	260	40	93	19
Total deductions	9,818	30,767	16,585	15,818	9,390	8,456	5,092
Net Increase (Decrease) in Net Position Restricted for Pensions	(923)	7,532	6,667	16,800	(1,041)	3,221	3,014
Net Position Restricted for Pensions, Beginning of Year	25,915	(9,803)	73,781	208,317	33,629	76,023	14,473
Net Position Restricted for Pensions, End of Year	\$ 24,992	\$ (2,271)	\$ 80,448	\$ 225,117	\$ 32,588	\$ 79,244	\$ 17,487

**Arkansas Local Police and Fire Retirement System
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	Melbourne Volunteer Fire 13684-35	Mena Volunteer Fire 13773-35	Mineral Springs Volunteer Fire 13889-35	Monette Volunteer Fire 13986-35	Monticello Volunteer Fire 14087-35	Montrose Volunteer Fire 14184-35	Moro Volunteer Fire 14257-35
Additions							
Contributions							
Employer contributions	\$ 20,035	\$ 212	\$ 543	\$ 18,741	\$ 2,199	\$ 5,418	\$ 6,756
Member contributions	-	-	-	-	-	-	-
Local plan administrative mergers	-	-	-	-	-	-	-
Total contributions	20,035	212	543	18,741	2,199	5,418	6,756
Net investment income	-	20,298	8,552	-	41,750	2,914	6,306
Total additions	20,035	20,510	9,095	18,741	43,949	8,332	13,062
Deductions							
Benefits paid to participants	10,536	5,607	6,273	14,349	27,325	3,882	7,656
Administrative expenses	-	170	72	-	350	24	53
Total deductions	10,536	5,777	6,345	14,349	27,675	3,906	7,709
Net Increase (Decrease) in Net Position Restricted for Pensions	9,499	14,733	2,750	4,392	16,274	4,426	5,353
Net Position Restricted for Pensions, Beginning of Year	(54,204)	134,166	58,252	(15,641)	282,965	18,107	41,290
Net Position Restricted for Pensions, End of Year	\$ (44,705)	\$ 148,899	\$ 61,002	\$ (11,249)	\$ 299,239	\$ 22,533	\$ 46,643

**Arkansas Local Police and Fire Retirement System
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	Mount Ida Volunteer Fire 14486-35	Mountain Home Volunteer Fire 14389-35	Mountain View Volunteer Fire 14524-35	Mulberry Volunteer Fire 14575-35	Murfreesboro Volunteer Fire 14672-35	Newark Volunteer Fire 14974-35	Newport Volunteer Fire 15067-35
Additions							
Contributions							
Employer contributions	\$ 2,199	\$ 22,168	\$ 43,030	\$ 1,537	\$ 31,546	\$ 4,340	\$ 1,206
Member contributions	-	-	-	-	-	-	-
Local plan administrative mergers	-	-	-	-	-	-	-
Total contributions	2,199	22,168	43,030	1,537	31,546	4,340	1,206
Net investment income	49,118	-	33,099	27,283	-	11,331	11,430
Total additions	51,317	22,168	76,129	28,820	31,546	15,671	12,636
Deductions							
Benefits paid to participants	30,888	14,660	61,655	19,987	18,142	11,931	8,225
Administrative expenses	412	-	277	229	-	95	96
Total deductions	31,300	14,660	61,932	20,216	18,142	12,026	8,321
Net Increase (Decrease) in Net Position Restricted for Pensions	20,017	7,508	14,197	8,604	13,404	3,645	4,315
Net Position Restricted for Pensions, Beginning of Year	332,464	(95,475)	223,688	185,927	(91,029)	77,179	77,534
Net Position Restricted for Pensions, End of Year	\$ 352,481	\$ (87,967)	\$ 237,885	\$ 194,531	\$ (77,625)	\$ 80,824	\$ 81,849

**Arkansas Local Police and Fire Retirement System
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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	Pangburn Volunteer Fire 15997-35
Additions							
Contributions							
Employer contributions	\$ 4,772	\$ 212	\$ 14,655	\$ 1,868	\$ 7,219	\$ 4,848	\$ 3,193
Member contributions	-	-	-	-	-	-	-
Local plan administrative mergers	-	-	-	-	-	-	-
Total contributions	4,772	212	14,655	1,868	7,219	4,848	3,193
Net investment income	6,599	8,826	-	34,718	10,744	125,648	27,372
Total additions	11,371	9,038	14,655	36,586	17,963	130,496	30,565
Deductions							
Benefits paid to participants	4,622	5,134	12,367	19,615	13,473	88,100	25,757
Administrative expenses	55	74	-	291	90	1,053	229
Total deductions	4,677	5,208	12,367	19,906	13,563	89,153	25,986
Net Increase (Decrease) in Net Position Restricted for Pensions	6,694	3,830	2,288	16,680	4,400	41,343	4,579
Net Position Restricted for Pensions, Beginning of Year	42,671	59,625	(46,168)	233,730	72,715	855,414	188,568
Net Position Restricted for Pensions, End of Year	\$ 49,365	\$ 63,455	\$ (43,880)	\$ 250,410	\$ 77,115	\$ 896,757	\$ 193,147

**Arkansas Local Police and Fire Retirement System
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	Paragould Volunteer Fire 16160-35	Paris Volunteer Fire 16241-35	Parkin Volunteer Fire 16268-35	Perla Volunteer Fire 16284-35	Perryville Volunteer Fire 16314-35	Piggott Volunteer Fire 16357-35	Plainview Volunteer Fire 16578-35
Additions							
Contributions							
Employer contributions	\$ 5,130	\$ (1,489)	\$ 8,766	\$ 6,441	\$ 7,854	\$ 16,956	\$ 10,925
Member contributions	-	-	-	-	-	-	-
Local plan administrative mergers	-	-	-	-	-	-	-
Total contributions	5,130	(1,489)	8,766	6,441	7,854	16,956	10,925
Net investment income	-	23,476	1,485	549	8,603	41,638	12,451
Total additions	5,130	21,987	10,251	6,990	16,457	58,594	23,376
Deductions							
Benefits paid to participants	3,062	21,392	9,096	3,062	14,551	46,247	15,100
Administrative expenses	-	197	12	5	72	349	104
Total deductions	3,062	21,589	9,108	3,067	14,623	46,596	15,204
Net Increase (Decrease) in Net Position Restricted for Pensions	2,068	398	1,143	3,923	1,834	11,998	8,172
Net Position Restricted for Pensions, Beginning of Year	(23,241)	163,483	9,788	1,865	59,066	284,321	82,732
Net Position Restricted for Pensions, End of Year	\$ (21,173)	\$ 163,881	\$ 10,931	\$ 5,788	\$ 60,900	\$ 296,319	\$ 90,904

**Arkansas Local Police and Fire Retirement System
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	Plumerville Volunteer Fire 16551-35	Pocahontas Volunteer Fire 16659-35	Portland Volunteer Fire 16713-35	Prescott Volunteer Fire 16799-35	Pulaski Co FPD #5 Volunteer Fire 16853-35	Rector Volunteer Fire 17043-35	Rison Volunteer Fire 17140-35
Additions							
Contributions							
Employer contributions	\$ 29,637	\$ 20,783	\$ 2,530	\$ 2,862	\$ 16,497	\$ 7,602	\$ 24,545
Member contributions	-	-	-	-	-	-	-
Local plan administrative mergers	-	-	-	-	-	-	-
Total contributions	29,637	20,783	2,530	2,862	16,497	7,602	24,545
Net investment income	11,693	4,522	21,248	20,080	-	10,662	19,126
Total additions	41,330	25,305	23,778	22,942	16,497	18,264	43,671
Deductions							
Benefits paid to participants	30,462	12,878	14,680	19,092	18,278	17,572	35,443
Administrative expenses	98	38	178	168	-	89	160
Total deductions	30,560	12,916	14,858	19,260	18,278	17,661	35,603
Net Increase (Decrease) in Net Position Restricted for Pensions	10,770	12,389	8,920	3,682	(1,781)	603	8,068
Net Position Restricted for Pensions, Beginning of Year	76,144	25,339	143,690	138,173	(42,823)	74,040	129,325
Net Position Restricted for Pensions, End of Year	\$ 86,914	\$ 37,728	\$ 152,610	\$ 141,855	\$ (44,604)	\$ 74,643	\$ 137,393

**Arkansas Local Police and Fire Retirement System
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	Russell Volunteer Fire 17329-35	Russellville Volunteer Fire 17337-35	Salem Volunteer Fire 17531-35	Searcy Volunteer Fire 17639-35	Shannon Hills Volunteer Fire 17663-35	Sheridan Volunteer Fire 17744-35	Smackover Volunteer Fire 17930-35
Additions							
Contributions							
Employer contributions	\$ 6,472	\$ 41,127	\$ 8,259	\$ 25,530	\$ 8,442	\$ 1,206	\$ 5,972
Member contributions	-	-	-	-	-	-	-
Local plan administrative mergers	-	-	-	-	-	-	-
Total contributions	6,472	41,127	8,259	25,530	8,442	1,206	5,972
Net investment income	4,267	50,265	8,732	-	-	16,520	46,736
Total additions	10,739	91,392	16,991	25,530	8,442	17,726	52,708
Deductions							
Benefits paid to participants	4,843	64,366	16,538	12,702	8,663	11,316	30,230
Administrative expenses	36	421	73	-	-	138	392
Total deductions	4,879	64,787	16,611	12,702	8,663	11,454	30,622
Net Increase (Decrease) in Net Position Restricted for Pensions	5,860	26,605	380	12,828	(221)	6,272	22,086
Net Position Restricted for Pensions, Beginning of Year	26,823	337,173	60,697	(112,996)	(546)	112,055	314,824
Net Position Restricted for Pensions, End of Year	\$ 32,683	\$ 363,778	\$ 61,077	\$ (100,168)	\$ (767)	\$ 118,327	\$ 336,910

**Arkansas Local Police and Fire Retirement System
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	Sparkman Volunteer Fire 17981-35	St Francis Volunteer Fire 18333-35	Stamps Volunteer Fire 18139-35	Star City Volunteer Fire 18244-35	Stephens Volunteer Fire 18287-35	Strong Volunteer Fire 18430-35	Stuttgart Volunteer Fire 18546-35
Additions							
Contributions							
Employer contributions	\$ 7,307	\$ 5,208	\$ 10,714	\$ 27,073	\$ 543	\$ 875	\$ 13,436
Member contributions	-	-	-	-	12	-	-
Local plan administrative mergers	-	-	-	-	-	-	-
Total contributions	7,307	5,208	10,714	27,073	555	875	13,436
Net investment income	21,617	-	16,157	30,478	30,733	11,030	920
Total additions	28,924	5,208	26,871	57,551	31,288	11,905	14,356
Deductions							
Benefits paid to participants	17,540	3,662	26,595	52,850	11,715	6,845	8,525
Administrative expenses	181	-	135	255	258	92	8
Total deductions	17,721	3,662	26,730	53,105	11,973	6,937	8,533
Net Increase (Decrease) in Net Position Restricted for Pensions	11,203	1,546	141	4,446	19,315	4,968	5,823
Net Position Restricted for Pensions, Beginning of Year	145,123	(2,543)	112,589	210,288	204,625	74,425	3,504
Net Position Restricted for Pensions, End of Year	\$ 156,326	\$ (997)	\$ 112,730	\$ 214,734	\$ 223,940	\$ 79,393	\$ 9,327

**Arkansas Local Police and Fire Retirement System
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	Sulphur Springs Volunteer Fire 18732-35	Swifton Volunteer Fire 18791-35	Taylor Volunteer Fire 18821-35	Thornton Volunteer Fire 18953-35	Tillar Volunteer Fire 19038-35	Tracy Area Volunteer Fire 19127-35	Trumann Volunteer Fire 19224-35
Additions							
Contributions							
Employer contributions	\$ 3,606	\$ 18,977	\$ 18,110	\$ 27,837	\$ 3,011	\$ 6,036	\$ 2,339
Member contributions	-	-	-	-	-	-	-
Local plan administrative mergers	-	-	-	-	-	-	-
Total contributions	3,606	18,977	18,110	27,837	3,011	6,036	2,339
Net investment income	7,107	9,660	4,210	-	5,780	2,021	3,932
Total additions	10,713	28,637	22,320	27,837	8,791	8,057	6,271
Deductions							
Benefits paid to participants	6,393	14,768	21,403	19,692	7,085	6,686	7,685
Administrative expenses	60	81	35	-	48	17	33
Total deductions	6,453	14,849	21,438	19,692	7,133	6,703	7,718
Net Increase (Decrease) in Net Position Restricted for Pensions	4,260	13,788	882	8,145	1,658	1,354	(1,447)
Net Position Restricted for Pensions, Beginning of Year	47,420	60,459	28,920	(35,122)	39,474	13,415	28,143
Net Position Restricted for Pensions, End of Year	\$ 51,680	\$ 74,247	\$ 29,802	\$ (26,977)	\$ 41,132	\$ 14,769	\$ 26,696

**Arkansas Local Police and Fire Retirement System
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Schedule of Changes in Fiduciary Net Position by Employer
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	Tuckerman Volunteer Fire 19313-35	Turrell Volunteer Fire 19356-35	Tyronza Volunteer Fire 19372-35	Vilonia Volunteer Fire 19526-35	Viola Volunteer Fire 19615-35	Wabbaseka Volunteer Fire 19828-35	Waldo Volunteer Fire 19917-35
Additions							
Contributions							
Employer contributions	\$ 11,224	\$ 1,403	\$ 23,044	\$ 10,436	\$ 17,223	\$ 9,938	\$ 8,307
Member contributions	-	-	-	-	-	-	-
Local plan administrative mergers	-	-	-	-	-	-	-
Total contributions	11,224	1,403	23,044	10,436	17,223	9,938	8,307
Net investment income	-	1,380	-	13,964	-	-	4,815
Total additions	11,224	2,783	23,044	24,400	17,223	9,938	13,122
Deductions							
Benefits paid to participants	6,725	1,771	15,849	17,890	12,187	9,427	4,037
Administrative expenses	-	12	-	117	-	-	40
Total deductions	6,725	1,783	15,849	18,007	12,187	9,427	4,077
Net Increase (Decrease) in Net Position Restricted for Pensions	4,499	1,000	7,195	6,393	5,036	511	9,045
Net Position Restricted for Pensions, Beginning of Year	(20,353)	9,118	(18,909)	94,171	(24,663)	(3,799)	29,050
Net Position Restricted for Pensions, End of Year	\$ (15,854)	\$ 10,118	\$ (11,714)	\$ 100,564	\$ (19,627)	\$ (3,288)	\$ 38,095

**Arkansas Local Police and Fire Retirement System
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	Walnut Ridge Volunteer Fire 20117-35	Warren Volunteer Fire 20214-35	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							
Employer contributions	\$ 33,153	\$ -	\$ 2,207	\$ 10,796	\$ 3,371	\$ 2,394	\$ 3,212
Member contributions	-	-	-	-	-	-	-
Local plan administrative mergers	-	183,341	-	-	-	-	-
Total contributions	33,153	183,341	2,207	10,796	3,371	2,394	3,212
Net investment income	7,569	2,359	1,700	14,431	5,672	10,890	13,770
Total additions	40,722	185,700	3,907	25,227	9,043	13,284	16,982
Deductions							
Benefits paid to participants	29,032	-	3,662	27,542	5,913	9,456	14,078
Administrative expenses	63	20	14	121	48	91	115
Total deductions	29,095	20	3,676	27,663	5,961	9,547	14,193
Net Increase (Decrease) in Net Position Restricted for Pensions	11,627	185,680	231	(2,436)	3,082	3,737	2,789
Net Position Restricted for Pensions, Beginning of Year	46,962	-	11,742	101,835	38,008	74,062	94,623
Net Position Restricted for Pensions, End of Year	\$ 58,589	\$ 185,680	\$ 11,973	\$ 99,399	\$ 41,090	\$ 77,799	\$ 97,412

**Arkansas Local Police and Fire Retirement System
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Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2023**

	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						
Employer contributions	\$ 543	\$ 5,497	\$ 9,008	\$ (450)	\$ -	\$ 40,290,148
Member contributions	-	-	-	942	83	10,420
Local plan administrative mergers	-	-	-	-	-	7,477,016
Total contributions	543	5,497	9,008	492	83	47,777,584
Net investment income	9,877	10,122	6,301	16,539	18,926	40,984,064
Total additions	10,420	15,619	15,309	17,031	19,009	88,761,648
Deductions						
Benefits paid to participants	6,153	12,489	14,362	-	2,804	60,245,045
Administrative expenses	83	85	53	139	159	343,424
Total deductions	6,236	12,574	14,415	139	2,963	60,588,469
Net Increase (Decrease) in Net Position Restricted for Pensions	4,184	3,045	894	16,892	16,046	28,173,179
Net Position Restricted for Pensions, Beginning of Year	66,774	69,053	43,486	106,869	123,938	264,723,953
Net Position Restricted for Pensions, End of Year	\$ 70,958	\$ 72,098	\$ 44,380	\$ 123,761	\$ 139,984	\$ 292,897,132

**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, 2023**

Note 1. Plan Description and Reporting Entity

The agent multiple-employer defined benefit pension plan (Plan) is administered by the Arkansas Local Police and Fire Retirement System (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.

Note 2. Summary of Significant Accounting and Reporting Policies

The schedule of changes in fiduciary net position by employer (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.

**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, 2023**

Contributions

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

Investment Income

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

Benefit Payments

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

Administrative Expenses

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

Fiduciary Net Position

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

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.

**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, 2023**

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 Annual Comprehensive Financial Report for the year ended December 31, 2023. The combining statements for plans administered by the System are as follows:

	Cost-Sharing Multiple-Employer	Agent Multiple-Employer	Total
Additions			
Contributions			
Member contributions	\$ 33,268,911	\$ 10,420	\$ 33,279,331
Employer contributions	115,963,410	40,290,148	156,253,558
Local plan administrative mergers and paid military time	24,297	7,477,016	7,501,313
Total contributions	149,256,618	47,777,584	197,034,202
Net investment income	388,500,550	40,984,064	429,484,614
Total additions	537,757,168	88,761,648	626,518,816
Deductions			
Benefits payments, including refunds and DROP distributions	140,671,453	60,245,045	200,916,498
Administrative expenses	3,252,081	343,424	3,595,505
Total deductions	143,923,534	60,588,469	204,512,003
Net Increase in Net Position Restricted for Pensions	393,833,634	28,173,179	422,006,813
Net Position Restricted for Pensions, Beginning of Year	2,507,771,950	264,723,953	2,772,495,903
Net Position Restricted for Pensions, End of Year	<u>\$ 2,901,605,584</u>	<u>\$ 292,897,132</u>	<u>\$ 3,194,502,716</u>

Note 4. Additional Financial Information

Additional financial information is located in LOPFI's annual comprehensive financial report for the year ended December 31, 2023, 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, 2023





April 5, 2024

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, 2023 for additional discussion of the nature of actuarial calculations and more information related to participant data, demographic assumptions, and benefit provisions.

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

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

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

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

The signing actuaries are independent of the plan sponsor.

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

Respectfully submitted,
Gabriel, Roeder, Smith & Company



Heidi G. Barry, ASA, FCA, MAAA



Casey T. Ahlbrandt-Rains, ASA, FCA, MAAA

HGB/CTA:sc

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SECTION A

EXECUTIVE SUMMARY

Executive Summary as of December 31, 2023

	2023
Actuarial Valuation Date	December 31, 2023
Measurement Date of the Net Pension Liability	December 31, 2023
Employer's Fiscal Year Ending Date (Reporting Date)	December 31, 2023

	Paid Service	Volunteer Service
Membership		
Number of		
- Retirees and Beneficiaries (Including DROP)	4,846	4,350
- Inactive, Nonretired Members	7,394	7,871
- Active Members	6,836	7,184
- Total	19,076	19,405
Covered Payroll	\$ 459,976,329	N/A

Net Pension Liability		
Total Pension Liability	\$ 3,776,617,567	\$ 174,717,902
Plan Fiduciary Net Position	2,775,679,653	125,925,931
Net Pension Liability	\$ 1,000,937,914	\$ 48,791,971
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	73.50%	72.07%
Net Pension Liability as a Percentage of Covered Payroll	217.61%	N/A

Development of the Single Discount Rate		
Single Discount Rate	7.25%	7.25%
Long-Term Expected Rate of Investment Return	7.25%	7.25%
Long-Term Municipal Bond Rate*	3.77%	3.77%
Last year ending December 31 in the 2024 to 2123 projection period for which projected benefit payments are fully funded	2123	2123

Total Pension Expense \$ 130,444,158 \$ 6,906,090

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	\$ 122,693,758	\$ -	\$ 4,146,544
Changes in assumptions	3,767,116	46,827,545	-	2,226,058
Net difference between projected and actual earnings on pension plan investments	368,688,496	276,048,898	16,973,170	12,718,447
Total	\$ 495,149,370	\$ 322,876,443	\$ 21,119,714	\$ 14,944,505

**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, 2023. 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 fair 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, 2023 and a measurement date of December 31, 2023.

Single Discount Rate

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

For the purpose of this valuation, the expected rate of return on pension plan investments is 7.25%; the municipal bond rate is 3.77% (based on the weekly rate closest to but not later than the measurement date of the Fidelity "20-Year Municipal GO AA Index"); and the resulting Single Discount Rate is 7.25%.

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

Given the plan's contribution allocation procedure, if all actuarial assumptions are met (including the assumption of the plan earning 7.25% on the actuarial value of assets), it is expected that:

- (1) The unfunded liability may decrease in dollar amount each year in the future.
- (2) The unfunded liability will be paid off in approximately 19 years for paid and 30 years for volunteer, which is the number of years remaining in the closed amortization schedule of the unfunded liability beginning January 1, 2024.
- (3) The funded status of the plan will increase gradually towards a 100% funded ratio.

This funding policy results in the projected plan fiduciary net position being sufficient to pay benefits for all future years and a discount rate of 7.25%. The projections in this report are strictly for the purposes of determining the GASB discount rate and are different from a funding projection for the ongoing plan.

Limitations of Assets as a Percent of Total Pension Liability Measurements

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

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

Limitation of Project Scope

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

SECTION B

FINANCIAL STATEMENTS

Statement of Pension Expense under GASB Statement No. 68

Fiscal Year Ended December 31, 2023

	Paid Service	Volunteer Service	Total
A. Expense			
1. Service Cost	\$ 63,515,040	\$ 2,269,449	\$ 65,784,489
2. Interest on the Total Pension Liability	248,729,292	11,804,336	260,533,628
3. Current-Period Benefit Changes	-	-	-
4. Employee Contributions (made negative for addition here)	(33,268,911)	-	(33,268,911)
5. Projected Earnings on Plan Investments (made negative for addition here)	(174,119,527)	(7,887,263)	(182,006,790)
6. Pension Plan Administrative Expense	3,108,964	143,117	3,252,081
7. Other Changes in Plan Fiduciary Net Position	-	-	-
8. Recognition of Outflow (Inflow) of Resources Due to Liabilities	52,509,987	1,884,249	54,394,236
9. Recognition of Outflow (Inflow) of Resources Due to Assets	(30,030,687)	(1,307,798)	(31,338,485)
10. Total Pension Expense	\$130,444,158	\$ 6,906,090	\$137,350,248

Statement of Outflows and Inflows Arising from Current Reporting Period Fiscal Year Ended December 31, 2023

	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	\$ 133,105,032	\$ 1,573,006
2. Assumption Changes (gains) or losses	\$ -	\$ -
3. Recognition period for Liabilities: Average of the expected remaining service lives of all employees {in years}	3.2301	2.7998
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	\$ 41,207,712	\$ 561,828
5. Outflow (Inflow) of Resources to be recognized in the current pension expense for Assumption Changes	\$ -	\$ -
6. Outflow (Inflow) of Resources to be recognized in the current pension expense due to Liabilities	\$ 41,207,712	\$ 561,828
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	\$ 91,897,320	\$ 1,011,178
8. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses for Assumption Changes	\$ -	\$ -
9. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Liabilities	\$ 91,897,320	\$ 1,011,178
B. Outflows (Inflows) of Resources Due to Assets		
1. Net difference between projected and actual earnings on pension plan investments (gains) or losses	\$ (197,285,609)	\$ (9,208,151)
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	\$ (39,457,122)	\$ (1,841,630)
4. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Assets	\$ (157,828,487)	\$ (7,366,521)

Paid Service

Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods Fiscal Year Ended December 31, 2023

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	\$ 88,467,557	\$ 35,957,570	\$ 52,509,987
2. Due to assets	122,896,166	152,926,853	(30,030,687)
3. Total*	\$ 211,363,723	\$ 188,884,423	\$ 22,479,300

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	\$ 80,594,796	\$ -	\$ 80,594,796
2. Assumption changes	7,872,761	35,957,570	(28,084,809)
3. Net difference between projected and actual earnings on pension plan investments	122,896,166	152,926,853	(30,030,687)
4. Total*	\$ 211,363,723	\$ 188,884,423	\$ 22,479,300

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	\$ 122,693,758	\$ -	\$ 122,693,758
2. Assumption changes	3,767,116	46,827,545	(43,060,429)
3. Net difference between projected and actual earnings on pension plan investments	368,688,496	276,048,898	92,639,598
4. Total*	\$ 495,149,370	\$ 322,876,443	\$ 172,272,927

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
2024	\$ 44,985,115
2025	73,823,995
2026	92,920,938
2027	(39,457,121)
2028	-
Thereafter	-
Total*	\$ 172,272,927

* 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, 2023

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					
2019	\$ 63,967,124	3.9879	\$ -	\$ -	0.0000
2020	46,305,562	3.8770	10,474,588	-	0.0000
2021	28,950,782	3.4785	8,322,778	3,982,448	0.4785
2022	67,993,426	3.3023	20,589,718	26,813,990	1.3023
2023	133,105,032	3.2301	41,207,712	91,897,320	2.2301
Total			\$ 80,594,796	\$ 122,693,758	
Deferred Outflow (Inflow) Due to Assumption Changes					
2019	\$ -	3.9879	\$ -	\$ -	0.0000
2020	-	3.8770	-	-	0.0000
2021	27,385,399	3.4785	7,872,761	3,767,116	0.4785
2022	(118,742,685)	3.3023	(35,957,570)	(46,827,545)	1.3023
2023	-	3.2301	-	-	2.2301
Total			\$ (28,084,809)	\$ (43,060,429)	
Deferred Outflow (Inflow) Due to Differences Between Projected and Actual Earnings on Plan Investments					
2019	\$ (207,131,880)	5.0000	\$ (41,426,376)	\$ -	0.0000
2020	(129,331,483)	5.0000	(25,866,297)	(25,866,295)	1.0000
2021	(230,885,290)	5.0000	(46,177,058)	(92,354,116)	2.0000
2022	614,480,828	5.0000	122,896,166	368,688,496	3.0000
2023	(197,285,609)	5.0000	(39,457,122)	(157,828,487)	4.0000
Total			\$ (30,030,687)	\$ 92,639,598	

Volunteer Service

Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods Fiscal Year Ended December 31, 2023

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

	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
1. Due to liabilities	\$ 4,936,905	\$ 3,052,656	\$ 1,884,249
2. Due to assets	5,657,724	6,965,522	(1,307,798)
3. Total*	\$ 10,594,629	\$ 10,018,178	\$ 576,451

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

	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
1. Differences between expected and actual experience	\$ 4,936,905	\$ 34,903	\$ 4,902,002
2. Assumption changes	-	3,017,753	(3,017,753)
3. Net difference between projected and actual earnings on pension plan investments	5,657,724	6,965,522	(1,307,798)
4. Total*	\$ 10,594,629	\$ 10,018,178	\$ 576,451

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	\$ 4,146,544	\$ 0	\$ 4,146,544
2. Assumption changes	-	2,226,058	(2,226,058)
3. Net difference between projected and actual earnings on pension plan investments	16,973,170	12,718,447	4,254,723
4. Total*	\$ 21,119,714	\$ 14,944,505	\$ 6,175,209

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
2024	\$ 2,002,509
2025	2,198,239
2026	3,816,092
2027	(1,841,631)
2028	-
Thereafter	-
Total*	\$ 6,175,209

* 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, 2023

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					
2019	\$ 438,588	3.4571	\$ -	\$ -	0.0000
2020	(328,954)	3.3561	(34,903)	-	0.0000
2021	4,845,552	3.1490	1,538,759	229,275	0.1490
2022	8,578,727	3.0246	2,836,318	2,906,091	1.0246
2023	1,573,006	2.7998	561,828	1,011,178	1.7998
Total			\$ 4,902,002	\$ 4,146,544	
Deferred Outflow (Inflow) Due to Assumption Changes					
2019	\$ -	3.4571	\$ -	\$ -	0.0000
2020	-	3.3561	-	-	0.0000
2021	(3,114,218)	3.1490	(988,955)	(147,353)	0.1490
2022	(6,136,301)	3.0246	(2,028,798)	(2,078,705)	1.0246
2023	-	2.7998	-	-	1.7998
Total			\$ (3,017,753)	\$ (2,226,058)	
Deferred Outflow (Inflow) Due to Differences Between Projected and Actual Earnings on Plan Investments					
2019	\$ (9,295,198)	5.0000	\$ (1,859,038)	\$ -	0.0000
2020	(5,888,911)	5.0000	(1,177,782)	(1,177,783)	1.0000
2021	(10,435,359)	5.0000	(2,087,072)	(4,174,143)	2.0000
2022	28,288,618	5.0000	5,657,724	16,973,170	3.0000
2023	(9,208,151)	5.0000	(1,841,630)	(7,366,521)	4.0000
Total			\$ (1,307,798)	\$ 4,254,723	

Statement of Fiduciary Net Position as of December 31, 2023

	2023		
	Paid Service	Volunteer Service	Total
Assets			
Cash and Short-Term Investments	\$ 96,603,188	\$ 4,382,655	\$ 100,985,843
Receivables			
Contributions Receivable	\$ 9,844,349	\$ 446,615	\$ 10,290,964
Interest Receivable	402,158	18,245	420,403
Leases Receivable	691,755	31,383	723,138
Total Receivables	\$ 10,938,262	\$ 496,243	\$ 11,434,505
Prepaid Expense	\$ 13,709,321	\$ 621,959	\$ 14,331,280
Total Investments	\$ 2,654,071,899	\$ 120,408,877	\$ 2,774,480,776
Land, Building, Furniture and Equipment	\$ 3,336,777	\$ 151,382	\$ 3,488,159
Other Assets	\$ 155,012	\$ 7,033	\$ 162,045
Total Assets	\$ 2,778,814,459	\$ 126,068,149	\$ 2,904,882,608
Liabilities			
Payables			
Accounts Payable and Accrued Expenses	\$ 1,912,011	\$ 86,743	\$ 1,998,754
Refunds Payable	206,154	9,353	215,507
Due to Pension Review Board	343,183	15,569	358,752
Total Liabilities	\$ 2,461,348	\$ 111,665	\$ 2,573,013
Deferred Inflows of Resources			
Deferred amounts for leases	\$ 673,458	\$ 30,553	\$ 704,011
Net Position Restricted for Pensions	\$ 2,775,679,653	\$ 125,925,931	\$ 2,901,605,584

Statement of Changes in Fiduciary Net Position for Year Ended December 31, 2023

	2023		
	Paid Service	Volunteer Service	Total
Additions			
Contributions			
Employer	\$ 110,513,757	\$ 5,449,653	\$ 115,963,410
Employee	33,268,911	-	33,268,911
Other	24,297	-	24,297
Total Contributions	<u>\$ 143,806,965</u>	<u>\$ 5,449,653</u>	<u>\$ 149,256,618</u>
Net Investment Income	\$ 371,405,136	\$ 17,095,414	\$ 388,500,550
Other	\$ -	\$ -	\$ -
Total Additions	<u>\$ 515,212,101</u>	<u>\$ 22,545,067</u>	<u>\$ 537,757,168</u>
Deductions			
Benefit Payments, including Refunds of Employee Contributions and DROP Distributions	\$ 135,446,270	\$ 5,225,183	\$ 140,671,453
Pension Plan Administrative Expense	3,108,964	143,117	3,252,081
Other	-	-	-
Total Deductions	<u>\$ 138,555,234</u>	<u>\$ 5,368,300</u>	<u>\$ 143,923,534</u>
Net Increase in Net Position	<u>\$ 376,656,867</u>	<u>\$ 17,176,767</u>	<u>\$ 393,833,634</u>
Amount to Reconcile Beginning and End of Year Assets	\$ -	\$ -	\$ -
Net Position Restricted for Pensions			
Beginning of Year	<u>\$ 2,399,022,786</u>	<u>\$ 108,749,164</u>	<u>\$ 2,507,771,950</u>
End of Year	<u>\$ 2,775,679,653</u>	<u>\$ 125,925,931</u>	<u>\$ 2,901,605,584</u>

SECTION C

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Changes in Net Pension Liability and Related Ratios Current Period Fiscal Year Ended December 31, 2023

	Paid Service	Volunteer Service	Total
A. Total Pension Liability			
1. Service Cost	\$ 63,515,040	\$ 2,269,449	\$ 65,784,489
2. Interest on the Total Pension Liability	248,729,292	11,804,336	260,533,628
3. Changes of benefit terms	-	-	-
4. Difference between expected and actual experience of the Total Pension Liability	133,105,032	1,573,006	134,678,038
5. Changes of assumptions	-	-	-
6. Benefit payments, including refunds of employee contributions & DROP distributions	(135,446,270)	(5,225,183)	(140,671,453)
7. Net change in Total Pension Liability	\$ 309,903,094	\$ 10,421,608	\$ 320,324,702
8. Total Pension Liability – beginning	3,466,714,473	164,296,294	3,631,010,767
9. Total Pension Liability – ending	\$ 3,776,617,567	\$ 174,717,902	\$ 3,951,335,469
B. Plan Fiduciary Net Position			
1. Employer contributions	\$ 110,513,757	\$ 5,449,653	\$ 115,963,410
2. Employee contributions	33,268,911	-	33,268,911
3. Other contributions	24,297	-	24,297
4. Pension plan net investment income	371,405,136	17,095,414	388,500,550
5. Benefit payments, including refunds of employee contributions and DROP distributions	(135,446,270)	(5,225,183)	(140,671,453)
6. Pension plan administrative expense	(3,108,964)	(143,117)	(3,252,081)
7. Net change in Plan Fiduciary Net Position	\$ 376,656,867	\$ 17,176,767	\$ 393,833,634
8. Plan Fiduciary Net Position – beginning	2,399,022,786	108,749,164	2,507,771,950
9. Plan Fiduciary Net Position – ending	\$ 2,775,679,653	\$ 125,925,931	\$ 2,901,605,584
C. Net Pension Liability	\$ 1,000,937,914	\$ 48,791,971	\$ 1,049,729,885
D. Plan Fiduciary Net Position as a percentage of the Total Pension Liability	73.50%	72.07%	73.43%
E. Covered-Employee Payroll	\$ 459,976,329	N/A	N/A
F. Net Pension Liability as a percentage of Covered-Employee Payroll	217.61%	N/A	N/A



Paid Service

Schedules of Required Supplementary Information

Schedule of Changes in Net Pension Liability and Related Ratios

Multiyear

Last 10 Fiscal Years

Fiscal year ending December 31,	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability										
Service Cost	\$ 63,515,040	\$ 61,276,377	\$ 61,128,877	\$ 59,999,825	\$ 57,317,733	\$ 58,728,968	\$ 50,862,406	\$ 50,307,455	\$ 48,365,128	\$ 49,060,513
Interest on the Total Pension Liability	248,729,292	229,900,055	214,810,656	200,733,314	185,373,080	174,000,936	162,537,756	149,980,786	139,022,240	127,980,919
Benefit Changes	-	32,765,847	-	(2,985,529)	-	(24,831,215)	-	-	-	50,330
Difference between Expected and Actual Experience	133,105,032	67,993,426	28,950,782	46,305,562	63,967,124	32,386,236	27,865,374	20,160,705	6,985,822	(352,391)
Assumption Changes	-	(118,742,685)	27,385,399	-	-	-	209,424,780	-	51,592,627	-
Benefit Payments, DROP Distributions and Refunds	(135,446,270)	(120,253,714)	(113,319,528)	(93,706,107)	(83,428,020)	(70,812,207)	(61,502,387)	(55,899,631)	(43,058,437)	(33,691,888)
Net Change in Total Pension Liability	309,903,094	152,939,306	218,956,186	210,347,065	223,229,917	169,472,718	389,187,929	164,549,315	202,907,380	143,047,483
Total Pension Liability - Beginning	3,466,714,473	3,313,775,167	3,094,818,981	2,884,471,916	2,661,241,999	2,491,769,281	2,102,581,352	1,938,032,037	1,735,124,657	1,592,077,174
Total Pension Liability - Ending (a)	\$ 3,776,617,567	\$ 3,466,714,473	\$ 3,313,775,167	\$ 3,094,818,981	\$ 2,884,471,916	\$ 2,661,241,999	\$ 2,491,769,281	\$ 2,102,581,352	\$ 1,938,032,037	\$ 1,735,124,657
Plan Fiduciary Net Position										
Employer Contributions	\$ 110,513,757	\$ 96,814,315	\$ 92,340,050	\$ 88,292,104	\$ 82,853,422	\$ 78,694,349	\$ 72,369,349	\$ 70,486,795	\$ 62,792,095	\$ 58,994,602
Employee Contributions	33,268,911	27,468,645	25,896,170	26,577,992	25,157,606	24,456,628	23,351,970	21,816,086	21,187,024	21,844,747
Other Contributions	24,297	49,566	66,481	98,204	180,761	87,759	54,467	38,872	34,066	56,744
Pension Plan Net Investment Income	371,405,136	(410,817,428)	399,457,110	277,776,589	331,017,020	(51,333,962)	217,674,675	84,905,505	1,567,555	91,210,386
Benefit Payments, DROP Distributions and Refunds	(135,446,270)	(120,253,714)	(113,319,528)	(93,706,107)	(83,428,020)	(70,812,207)	(61,502,387)	(55,899,631)	(43,058,437)	(33,691,888)
Pension Plan Administrative Expense	(3,108,964)	(2,699,084)	(3,314,134)	(3,435,447)	(2,911,241)	(3,403,120)	(2,826,897)	(2,554,334)	(2,380,241)	(2,167,353)
Net Change in Plan Fiduciary Net Position	376,656,867	(409,437,700)	401,126,149	295,603,335	352,869,548	(22,310,553)	249,121,177	118,793,293	40,142,062	136,247,238
Plan Fiduciary Net Position - Beginning	2,399,022,786	2,808,460,486	2,407,334,337	2,111,731,002	1,758,861,454	1,781,172,007	1,532,050,830	1,413,257,537	1,373,115,475	1,236,868,237
Plan Fiduciary Net Position - Ending (b)	\$ 2,775,679,653	\$ 2,399,022,786	\$ 2,808,460,486	\$ 2,407,334,337	\$ 2,111,731,002	\$ 1,758,861,454	\$ 1,781,172,007	\$ 1,532,050,830	\$ 1,413,257,537	\$ 1,373,115,475
Net Pension Liability - Ending (a) - (b)	1,000,937,914	1,067,691,687	505,314,681	687,484,644	772,740,914	902,380,545	710,597,274	570,530,522	524,774,500	362,009,182
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	73.50 %	69.20 %	84.75 %	77.79 %	73.21 %	66.09 %	71.48 %	72.87 %	72.92 %	79.14 %
Covered-Employee Payroll	\$ 459,976,329	\$ 414,280,752	\$ 392,522,925	\$ 386,909,993	\$ 371,574,513	\$ 356,127,157	\$ 339,098,676	\$ 329,344,355	\$ 320,487,331	\$ 310,870,608
Net Pension Liability as a Percentage of Covered-Employee Payroll	217.61 %	257.72 %	128.74 %	177.69 %	207.96 %	253.39 %	209.55 %	173.23 %	163.74 %	116.45 %
Notes to Schedule:	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A



Volunteer Service

Schedules of Required Supplementary Information

Schedule of Changes in Net Pension Liability and Related Ratios

Multiyear

Last 10 Fiscal Years

Fiscal year ending December 31,	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability										
Service Cost	\$ 2,269,449	\$ 2,322,788	\$ 2,443,055	\$ 2,439,560	\$ 2,383,968	\$ 2,328,231	\$ 2,137,477	\$ 2,103,552	\$ 2,100,948	\$ 2,087,131
Interest on the Total Pension Liability	11,804,336	10,676,527	10,015,555	9,494,066	8,934,417	8,427,795	8,007,679	7,542,093	7,204,736	6,767,758
Benefit Changes	-	-	-	-	-	-	-	-	-	222,045
Difference between Expected and Actual Experience	1,573,006	8,578,727	4,845,552	(328,954)	438,588	(86,526)	(578,714)	(996,748)	(1,813,451)	(1,426,660)
Assumption Changes	-	(6,136,301)	(3,114,218)	-	-	-	10,514,403	-	2,138,654	-
Benefit Payments	(5,225,183)	(5,011,739)	(4,362,952)	(3,950,209)	(3,629,357)	(3,290,465)	(2,917,621)	(2,398,981)	(2,349,142)	(2,040,757)
Refunds	-	-	-	-	-	-	-	-	-	-
Net Change in Total Pension Liability	10,421,608	10,430,002	9,826,992	7,654,463	8,127,616	7,379,035	17,163,224	6,249,916	7,281,745	5,609,517
Total Pension Liability - Beginning	164,296,294	153,866,292	144,039,300	136,384,837	128,257,221	120,878,186	103,714,962	97,465,046	90,183,301	84,573,784
Total Pension Liability - Ending (a)	\$ 174,717,902	\$ 164,296,294	\$ 153,866,292	\$ 144,039,300	\$ 136,384,837	\$ 128,257,221	\$ 120,878,186	\$ 103,714,962	\$ 97,465,046	\$ 90,183,301
Plan Fiduciary Net Position										
Employer Contributions	\$ 5,449,653	\$ 5,412,981	\$ 5,501,901	\$ 5,627,223	\$ 5,671,414	\$ 5,166,749	\$ 5,040,672	\$ 4,811,421	\$ 4,832,505	\$ 4,969,527
Employee Contributions	-	1,187	-	-	-	-	-	-	-	-
Pension Plan Net Investment Income	17,095,414	(19,034,367)	18,061,886	12,549,161	14,799,316	(2,270,359)	9,538,538	3,686,585	74,751	3,842,540
Benefit Payments	(5,225,183)	(5,011,739)	(4,362,952)	(3,950,209)	(3,629,357)	(3,290,465)	(2,917,621)	(2,398,981)	(2,349,142)	(2,040,757)
Refunds	-	-	-	-	-	-	-	-	-	-
Pension Plan Administrative Expense	(143,117)	(125,058)	(151,163)	(155,204)	(130,156)	(150,511)	(123,875)	(111,065)	(101,882)	(91,307)
Reconciliation Adjustment	-	-	-	-	-	-	-	-	-	-
Net Change in Plan Fiduciary Net Position	17,176,767	(18,756,996)	19,049,672	14,070,971	16,711,217	(544,586)	11,537,714	5,987,960	2,456,232	6,680,003
Plan Fiduciary Net Position - Beginning	108,749,164	127,506,160	108,456,488	94,385,517	77,674,300	78,218,886	66,681,172	60,693,212	58,236,980	51,556,977
Plan Fiduciary Net Position - Ending (b)	\$ 125,925,931	\$ 108,749,164	\$ 127,506,160	\$ 108,456,488	\$ 94,385,517	\$ 77,674,300	\$ 78,218,886	\$ 66,681,172	\$ 60,693,212	\$ 58,236,980
Net Pension Liability - Ending (a) - (b)	48,791,971	55,547,130	26,360,132	35,582,812	41,999,320	50,582,921	42,659,300	37,033,790	36,771,834	31,946,321
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	72.07 %	66.19 %	82.87 %	75.30 %	69.21 %	60.56 %	64.71 %	64.29 %	62.27 %	64.58 %
Covered-Employee Payroll	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net Pension Liability as a Percentage of Covered-Employee Payroll	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Notes to Schedule:	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A



Schedules of Required Supplementary Information

Schedule of the Net Pension Liability Multiyear

LOPFI Paid Service Employers

Last 10 Fiscal Years

FY Ending December 31,	Total Pension Liability	Plan Net Position	Net Pension Liability	Plan Net Position as a % of Total Pension Liability	Covered Payroll*	Net Pension Liability as a % of Covered Payroll
2014	\$ 1,735,124,657	\$ 1,373,115,475	\$ 362,009,182	79.14%	\$ 310,870,608	116.45%
2015	1,938,032,037	1,413,257,537	524,774,500	72.92%	320,487,331	163.74%
2016	2,102,581,352	1,532,050,830	570,530,522	72.87%	329,344,355	173.23%
2017	2,491,769,281	1,781,172,007	710,597,274	71.48%	339,098,676	209.55%
2018	2,661,241,999	1,758,861,454	902,380,545	66.09%	356,127,157	253.39%
2019	2,884,471,916	2,111,731,002	772,740,914	73.21%	371,574,513	207.96%
2020	3,094,818,981	2,407,334,337	687,484,644	77.79%	386,909,993	177.69%
2021	3,313,775,167	2,808,460,486	505,314,681	84.75%	392,522,925	128.74%
2022	3,466,714,473	2,399,022,786	1,067,691,687	69.20%	414,280,752	257.72%
2023	3,776,617,567	2,775,679,653	1,000,937,914	73.50%	459,976,329	217.61%

* Actual payroll reported.

LOPFI Volunteer Service Employers

Last 10 Fiscal Years

FY Ending December 31,	Total Pension Liability	Plan Net Position	Net Pension Liability	Plan Net Position as a % of Total Pension Liability	Covered Payroll	Net Pension Liability as a % of Covered Payroll
2014	\$ 90,183,301	\$ 58,236,980	\$ 31,946,321	64.58%	N/A	N/A
2015	97,465,046	60,693,212	36,771,834	62.27%	N/A	N/A
2016	103,714,962	66,681,172	37,033,790	64.29%	N/A	N/A
2017	120,878,186	78,218,886	42,659,300	64.71%	N/A	N/A
2018	128,257,221	77,674,300	50,582,921	60.56%	N/A	N/A
2019	136,384,837	94,385,517	41,999,320	69.21%	N/A	N/A
2020	144,039,300	108,456,488	35,582,812	75.30%	N/A	N/A
2021	153,866,292	127,506,160	26,360,132	82.87%	N/A	N/A
2022	164,296,294	108,749,164	55,547,130	66.19%	N/A	N/A
2023	174,717,902	125,925,931	48,791,971	72.07%	N/A	N/A



Schedule of Contributions Multiyear

LOPFI Paid Service Employers

Last 10 Fiscal Years

FY Ending December 31,	Actuarially Determined Contribution#	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll*	Actual Contribution as a % of Covered Payroll
2014	\$ 58,994,602	\$ 58,994,602	\$ -	\$ 310,870,608	18.98%
2015	62,792,095	62,792,095	-	320,487,331	19.59%
2016	70,486,795	70,486,795	-	329,344,355	21.40%
2017	72,369,349	72,369,349	-	339,098,676	21.34%
2018	78,694,349	78,694,349	-	356,127,157	22.10%
2019	82,853,422	82,853,422	-	371,574,513	22.30%
2020	88,292,104	88,292,104	-	386,909,993	22.82%
2021	92,340,050	92,340,050	-	392,522,925	23.52%
2022	96,814,315	96,814,315	-	414,280,752	23.37%
2023	110,513,757	110,513,757	-	459,976,329	24.03%

* Actual payroll reported for years beginning December 31, 2014 and thereafter. Contributions are made on actual payroll during the year.

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

LOPFI Volunteer Service Employers

Last 10 Fiscal Years

FY Ending December 31,	Actuarially Determined Contribution#	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
2014	\$ 4,969,527	\$ 4,969,527	\$ -	N/A	N/A
2015	4,832,505	4,832,505	-	N/A	N/A
2016	4,811,421	4,811,421	-	N/A	N/A
2017	5,040,672	5,040,672	-	N/A	N/A
2018	5,166,749	5,166,749	-	N/A	N/A
2019	5,671,414	5,671,414	-	N/A	N/A
2020	5,627,223	5,627,223	-	N/A	N/A
2021	5,501,901	5,501,901	-	N/A	N/A
2022	5,412,981	5,412,981	-	N/A	N/A
2023	5,449,653	5,449,653	-	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, 2021
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 2023:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	16 years beginning January 1, 2023
Asset Valuation Method	5-Year smoothed market; 20% corridor
Wage Inflation	3.00%
Price Inflation	2.25%
Salary Increases	3.50% to 18.00%, including inflation
Investment Rate of Return	7.25%, 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 2021 valuation pursuant to an experience study of the period 2017-2020.
Mortality	The healthy post-retirement tables used were the Pub-2010 Amount-Weighted General Below Median Income Healthy Retiree tables, set forward one year for males, and two years for females. The disability post-retirement mortality tables used were the Pub-2010 Amount-Weighted General Disabled Retiree tables for males and females. The death-in-service mortality tables used were the Pub-2010 Amount-Weighted General Below Median Income Employee 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.

Other Information:
Notes There were no benefit provision changes or method changes in the December 31, 2021 actuarial valuation. There were assumption changes for the December 31, 2021 actuarial valuation associated with the results of an experience study.

Volunteer Service

Notes to Schedule of Contributions

Valuation Date: December 31, 2021
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 2023:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Increasing Dollar, Closed
Remaining Amortization Period	15 years beginning January 1, 2023
Asset Valuation Method	5-Year smoothed market; 20% corridor
Price Inflation	2.25%
Investment Rate of Return	7.25%, 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 2021 valuation pursuant to an experience study of the period 2017-2020.
Mortality	The healthy post-retirement tables used were the Pub-2010 Amount-Weighted General Below Median Income Healthy Retiree tables, set forward one year for males, and two years for females. The disability post-retirement mortality tables used were the Pub-2010 Amount-Weighted General Disabled Retiree tables for males and females. The death-in-service mortality tables used were the Pub-2010 Amount-Weighted General Below Median Income Employee 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.

Other Information:

Notes There were no benefit provision changes or method changes in the December 31, 2021 actuarial valuation. There were assumption changes for the December 31, 2021 actuarial valuation associated with the results of an experience study.

Schedule of Investment Returns Multiyear

Last 10 Fiscal Years

<u>FY Ending December 31,</u>	<u>Annual Return¹</u>
2014	8.16 %
2015	0.10 %
2016	6.25 %
2017	14.48 %
2018	(2.59)%
2019	19.00 %
2020	13.19 %
2021	17.45 %
2022	(14.90)%
2023	15.90 %

¹ Annual returns are provided by the System.

SECTION D

NOTES TO FINANCIAL STATEMENTS

Long-Term Expected Return on Plan Assets

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These real rates of return are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real returns for the 10-year period from 2023 through 2032 were based on capital market assumptions collected from several national investment consultants. For each major asset class that is included in the pension plan's target asset allocation as of December 31, 2023, 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%	5.62%	1.18%
U.S. Stock - Small Cap	21%	5.86%	1.23%
International Equity	9%	6.92%	0.62%
Emerging Markets	9%	8.95%	0.81%
U.S. Corporate Bonds	25%	2.29%	0.57%
Real Estate	5%	3.61%	0.18%
Private Equity	10%	9.48%	0.95%
Total	100%		5.54%
Expected Inflation			2.25%
Total Return Based on GRS 2023 Capital Market Survey			7.79%

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

^b Based on capital market assumptions from investment professionals for 2023.

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

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

Single Discount Rate

A Single Discount Rate of 7.25% was used to measure the total pension liability. This Single Discount Rate was based on the expected rate of return on pension plan investments of 7.25%. The projection of cash flows used to determine this Single Discount Rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Regarding the sensitivity of the net pension liability to changes in the Single Discount Rate, the following presents the plan's net pension liability, calculated using a Single Discount Rate of 7.25%, as well as what the plan's net pension liability would be if it were calculated using a Single Discount Rate that is one percent lower or one percent higher:

Sensitivity of Net Pension Liability to the Single Discount Rate Assumption

	1% Decrease 6.25%	Current Single Discount Rate Assumption 7.25%	1% Increase 8.25%
Paid Service	\$1,568,968,526	\$1,000,937,914	\$541,485,598
Volunteer Service	76,911,607	48,791,971	26,260,560
Total	\$1,645,880,133	\$1,049,729,885	\$567,746,158

Summary of Population Statistics

	<u>Paid Service</u>	<u>Volunteer Service</u>
Inactive Plan Members or Beneficiaries Currently Receiving Benefits (Including DROP)	4,846	4,350
Inactive Plan Members Entitled to But Not Yet Receiving Benefits #	7,394	7,871
Active Plan Members	6,836	7,184
Total Plan Members	19,076	19,405

These counts include 2,047 and 2,953 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, 2023 of LOPFI Coverage for
BENEFIT PROGRAM 1 PAID SERVICE
Benefits and Conditions Evaluated and/or Considered
(Section references are to Arkansas Code of 1987, including
amendments from 2023 General Assembly Session)

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

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

Paid Service. Section 24-10-102(13). Covered employment which is half-time employment or more, and for which a minimum dollar amount is paid. For each calendar month in 1981, the minimum is \$500 for the month. For each later calendar year, the \$500 is indexed for inflation (Consumer Price Index). Accordingly, the monthly minimum during 2023 was \$1,717.

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

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

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

- A. **Paid Service Not Covered by Social Security.** For each year of such service, 3.00% of the member's final average pay.
- B. **Paid Service Also Covered by Social Security.** For each year of such service, 2.00% of the member's final average pay. In addition, there is a temporary annuity equal to 1.0% of the member's final average pay for each year of service, payable to normal Social Security retirement age.
- C. At time of retirement, the total of A plus B cannot exceed 100% of final average pay.

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

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

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

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

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

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

The minimum annuity payable to

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

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

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



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

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

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

Member Contributions. Sections 24-10-404 and 24-10-613. Each member contributes 9.5% of his covered pay if his covered employment is resulting in Paid Service credit and is not covered by Social Security. For other covered employment conditions, each member contributes 3.5% of his covered pay. Individual member deposit accounts do not receive interest credit. If a member leaves LOPFI-covered employment before an annuity is payable on his behalf, the member may choose to have his accumulated contributions refunded to him. If he dies, his accumulated contributions are refunded to his designated beneficiary.

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

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

Arkansas Local Police and Fire Retirement System
Brief Summary as of December 31, 2023 of LOPFI Coverage for
BENEFIT PROGRAM 2 PAID SERVICE
Benefits and Conditions Evaluated and/or Considered
(Section references are to Arkansas Code of 1987, including
amendments from 2023 General Assembly Session)

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

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

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

- **Paid Service before Adoption of Benefit Program 2.** For each year of such service, 3.00% of the member's final average pay.
- **Paid Service after Adoption of Benefit Program 2.** For each year of such service, 3.34% of the member's final average pay.
- At time of retirement, the total cannot exceed 100% of final average pay.

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

- **Paid Service before Adoption of Benefit Program 2.** For each year of such service, 2.00% of the member's final average pay, plus a temporary annuity equal to 1.0% of the member's final average pay for each year of service, payable to normal Social Security retirement age.
- **Paid Service after Adoption of Benefit Program 2.** For each year of such service, 3.00% of the member's final average pay.
- At time of retirement, the total cannot exceed 100% of final average pay.

Arkansas Local Police and Fire Retirement System
Brief Summary as of December 31, 2023 of LOPFI Coverage for
VOLUNTEER SERVICE
Benefits and Conditions Evaluated and/or Considered
(Section references are to Arkansas Code of 1987, including
amendments from 2023 General Assembly Session)

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

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

Paid Service. Section 24-10-102(13). Covered employment which is half-time employment or more, and for which a minimum dollar amount is paid. For each calendar month in 1981, the minimum is \$500 for the month. For each later calendar year, the \$500 is indexed for inflation (Consumer Price Index). Accordingly, the monthly minimum during 2023 was \$1,717.

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, 2023 valuations was \$8.36 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, 2023 valuations was \$13.54 monthly.

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



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

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

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

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

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

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

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

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

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

SECTION F

SUMMARY OF ACTUARIAL ASSUMPTIONS AND METHODS

Summary of Assumptions Used for LOPFI GASB Accounting Reports

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

ECONOMIC ASSUMPTIONS

The investment return rate used in this report was 7.25% per year, compounded annually (net after administrative expenses). This rate of return is not the assumed real rate of return. The real rate of return is defined to be the portion of investment return which is more than the wage inflation rate. With a 3.0% wage inflation assumption, the 7.25% investment return rate translates to an assumed real rate of return of 4.25%.

Price inflation was assumed to be 2.25% a year. This assumption was utilized to increase the basic benefit factor for volunteer members.

Pay increase assumptions for individual active members are summarized in Schedule A-5. Part of the assumption for each age is for a merit and/or seniority increase, and the other 3.0% recognizes wage inflation.

Total active member payroll is assumed to increase 3.0% a year, which is the portion of the individual pay increase assumptions attributable to wage inflation.

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

NON-ECONOMIC ASSUMPTIONS

The mortality tables used to measure retired life mortality were the Pub-2010 Amount-Weighted General Below Median Income Healthy Retiree tables set forward one year for males and two years for females and adjusted for mortality improvements using fully generational MP-2020 scales for males and females. The disability post-retirement mortality tables used were the Pub-2010, Amount-Weighted, General, Disabled Retiree benefit weighted generational mortality tables for males and females. The death-in-service mortality tables used were the Pub-2010 Amount-Weighted General Below Median Income Employee benefit weighted generational mortality tables for males and females. Fifty percent of deaths-in-service were assumed to be duty-related. The tables were adjusted for fully generational mortality improvements using Scale MP-2020. Related retired life mortality values are shown in Schedule A-1.

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

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



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

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

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

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

For Benefit Program 3 volunteer service plans, the contribution rates from the December 31, 2002 valuation were developed based on a \$5.00 per month basic benefit factor. This factor is \$8.36 effective July 1, 2024 and is assumed to increase at the assumed rate of price inflation in future years. For Benefit Program 4 volunteer service plans, the contribution rates from the December 31, 2012 valuation were developed based on a \$10.00 per month basic benefit factor. This factor is \$13.54 effective July 1, 2024 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 fair value.

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

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

Schedule A-1
Single Life Retirement Values
Based on the Pub-2010 Amount-Weighted General
Below Median Income Healthy Retiree
Generational Mortality Tables
and 7.25% Interest

Sample Attained Ages	Probability of Dying Next Year*		Value at Retirement \$1.00 Monthly for Life		Future Life Expectancy (Years)*					
	Men	Women	Men	Women	2023		2028		2033	
					Men	Women	Men	Women	Men	Women
35	0.112%	0.051%	\$159.57	\$163.07	46.85	50.90	47.44	51.38	48.03	51.85
40	0.139%	0.066%	155.13	159.68	41.54	45.57	42.12	46.04	42.72	46.52
45	0.249%	0.165%	148.98	154.99	36.30	40.30	36.85	40.75	37.44	41.23
50	0.711%	0.410%	142.39	149.99	31.54	35.40	32.05	35.85	32.60	36.30
55	0.898%	0.494%	135.53	143.97	27.19	30.70	27.68	31.12	28.19	31.55
60	1.152%	0.612%	126.92	135.89	22.98	26.05	23.43	26.45	23.89	26.85
65	1.434%	0.821%	115.87	125.11	18.88	21.50	19.27	21.85	19.68	22.21
70	2.144%	1.312%	102.14	111.48	14.98	17.15	15.30	17.45	15.65	17.77
75	3.451%	2.302%	86.42	95.20	11.45	13.14	11.70	13.39	11.98	13.66
80	5.914%	4.256%	69.65	77.13	8.40	9.60	8.59	9.80	8.80	10.02

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

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

Schedule A-2 Probabilities of Disability Retirement

Paid Service Members

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

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

Volunteer Service Members

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

Schedule A-3

Probabilities of Retirement for Members Eligible to Retire

Paid Service Members

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

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

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

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

Schedule A-3

Probabilities of Retirement for Members Eligible to Retire (Concluded)

Volunteer Service Members

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

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

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

Schedule A-4

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

Paid Service Members

Sample Ages	Years of Service	% of Active Members Separating within Next Year
ALL	0	18.50 %
	1	15.50
	2	13.00
	3	11.50
	4	11.00
25	5 & Over	10.17
30		8.55
35		6.56
40		5.23
45		4.18
50		3.33
55		0.95
60		0.00

Volunteer Service Members

Sample Ages	Years of Service	% of Active Members Separating within Next Year
ALL	0	23.00 %
	1	21.00
	2	19.00
	3	17.00
	4	15.00
25	5 & Over	10.50
30		10.50
35		10.50
40		10.50
45		10.50
50		10.50
55		10.50
60		10.50

Schedule A-5

Pay Increase Assumptions for an Individual Paid Service Member

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

SECTION G

CALCULATION OF THE SINGLE DISCOUNT RATE

Calculation of the Single Discount Rate

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

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

For the purpose of this valuation, the expected rate of return on pension plan investments is 7.25%; the municipal bond rate is 3.77%; and the resulting SDR is 7.25%.

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

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

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

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

Paid Service
Single Discount Rate Development
Projection of Contributions Beginning January 1, 2024
(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	\$ 459,976,329				
1	444,740,878	\$ 33,645,665	\$ 40,938,218	\$ 70,497,812	\$ 145,081,695
2	405,588,109	30,665,640	39,419,377	73,117,918	143,202,935
3	376,121,059	28,413,977	38,007,333	76,701,443	143,122,753
4	350,947,189	26,473,283	36,560,175	81,620,728	144,654,186
5	327,477,868	24,675,335	35,254,686	86,726,572	146,656,593
6	307,938,191	23,164,385	33,881,523	90,773,476	147,819,384
7	289,287,467	21,715,384	32,549,553	93,511,320	147,776,256
8	271,561,222	20,340,631	31,243,604	96,318,425	147,902,660
9	253,934,580	18,972,253	29,910,232	99,208,802	148,091,287
10	236,719,378	17,644,508	28,588,574	102,185,915	148,418,997
11	220,807,088	16,433,620	27,346,271	105,252,366	149,032,258
12	205,861,749	15,295,986	26,175,330	108,410,018	149,881,334
13	191,646,508	14,213,693	25,052,127	111,662,319	150,928,139
14	178,122,729	13,179,428	23,974,379	115,012,189	152,165,995
15	165,040,703	12,170,734	22,939,847	118,462,554	153,573,135
16	152,557,743	11,214,832	21,944,897	122,016,431	155,176,160
17	140,483,861	10,301,084	20,961,370	125,676,924	156,939,377
18	128,375,682	9,397,860	19,960,459	129,447,231	158,805,551
19	116,497,097	8,523,080	18,959,895	133,330,648	160,813,624
20	104,900,350	7,670,526	17,975,518	-	25,646,044
21	93,614,555	6,842,635	16,834,988	-	23,677,623
22	82,751,916	6,046,550	15,724,401	-	21,770,951
23	72,230,725	5,271,348	14,645,222	-	19,916,570
24	62,150,096	4,524,960	13,615,816	-	18,140,776
25	52,566,653	3,818,630	12,636,484	-	16,455,113
26	43,553,039	3,162,089	11,705,022	-	14,867,111
27	35,065,730	2,547,767	10,815,635	-	13,363,402
28	26,962,891	1,960,116	9,959,256	-	11,919,373
29	20,226,327	1,468,885	9,214,541	-	10,683,426
30	15,191,822	1,095,358	8,609,352	-	9,704,709
31	10,890,069	779,704	8,060,113	-	8,839,817
32	7,177,444	513,415	7,549,409	-	8,062,824
33	3,954,080	283,273	7,071,081	-	7,354,355
34	1,213,343	86,768	6,627,289	-	6,714,057
35	-	-	6,306,929	-	6,306,929
36	-	-	6,086,626	-	6,086,626
37	-	-	5,861,206	-	5,861,206
38	-	-	5,631,731	-	5,631,731
39	-	-	5,399,520	-	5,399,520
40	-	-	5,165,570	-	5,165,570
41	-	-	4,930,714	-	4,930,714
42	-	-	4,695,776	-	4,695,776
43	-	-	4,461,543	-	4,461,543
44	-	-	4,228,830	-	4,228,830
45	-	-	3,998,288	-	3,998,288
46	-	-	3,770,336	-	3,770,336
47	-	-	3,545,303	-	3,545,303
48	-	-	3,323,540	-	3,323,540
49	-	-	3,105,495	-	3,105,495
50	-	-	2,891,699	-	2,891,699



Paid Service
Single Discount Rate Development
Projection of Contributions Beginning January 1, 2024
(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	\$ -	\$ -	\$ 2,682,694	\$ -	\$ 2,682,694
52	-	-	2,479,020	-	2,479,020
53	-	-	2,281,210	-	2,281,210
54	-	-	2,089,796	-	2,089,796
55	-	-	1,905,301	-	1,905,301
56	-	-	1,728,238	-	1,728,238
57	-	-	1,559,102	-	1,559,102
58	-	-	1,398,357	-	1,398,357
59	-	-	1,246,432	-	1,246,432
60	-	-	1,103,701	-	1,103,701
61	-	-	970,476	-	970,476
62	-	-	846,990	-	846,990
63	-	-	733,386	-	733,386
64	-	-	629,710	-	629,710
65	-	-	535,900	-	535,900
66	-	-	451,788	-	451,788
67	-	-	377,101	-	377,101
68	-	-	311,464	-	311,464
69	-	-	254,407	-	254,407
70	-	-	205,376	-	205,376
71	-	-	163,754	-	163,754
72	-	-	128,873	-	128,873
73	-	-	100,036	-	100,036
74	-	-	76,533	-	76,533
75	-	-	57,663	-	57,663
76	-	-	42,751	-	42,751
77	-	-	31,161	-	31,161
78	-	-	22,312	-	22,312
79	-	-	15,680	-	15,680
80	-	-	10,806	-	10,806
81	-	-	7,297	-	7,297
82	-	-	4,825	-	4,825
83	-	-	3,122	-	3,122
84	-	-	1,976	-	1,976
85	-	-	1,223	-	1,223
86	-	-	740	-	740
87	-	-	438	-	438
88	-	-	254	-	254
89	-	-	144	-	144
90	-	-	80	-	80
91	-	-	44	-	44
92	-	-	23	-	23
93	-	-	12	-	12
94	-	-	6	-	6
95	-	-	3	-	3
96	-	-	1	-	1
97	-	-	1	-	1
98	-	-	-	-	-
99	-	-	-	-	-
100	-	-	-	-	-



Paid Service Single Discount Rate Development Projection of Plan Fiduciary Net Position Beginning January 1, 2024 (Years 1-50)

Year	Projected Beginning Plan Net Position	Projected Total Contributions	Projected Benefit Payments	Projected Administrative Expenses	Projected Investment Earnings at 7.25%	Projected Ending Plan Net Position
	(a)	(b)	(c)	(d)	(e)	(f)=(a)+(b)-(c)-(d)+(e)
1	\$ 2,775,679,653	\$ 145,081,695	\$ 170,304,412	\$ 3,608,384	\$ 200,209,933	\$ 2,947,058,485
2	2,947,058,485	143,202,935	178,522,852	3,831,176	212,267,344	3,120,174,737
3	3,120,174,737	143,122,753	193,107,966	4,056,227	224,287,942	3,290,421,238
4	3,290,421,238	144,654,186	207,868,490	4,277,548	236,151,766	3,459,081,153
5	3,459,081,153	146,656,593	207,631,196	4,496,805	248,451,570	3,642,061,314
6	3,642,061,314	147,819,384	222,354,573	4,734,680	261,226,189	3,824,017,634
7	3,824,017,634	147,776,256	236,767,224	4,971,223	273,894,744	4,003,950,187
8	4,003,950,187	147,902,660	250,642,647	5,205,135	286,441,841	4,182,446,906
9	4,182,446,906	148,091,287	265,315,172	5,437,181	298,858,734	4,358,644,573
10	4,358,644,573	148,418,997	279,878,024	5,666,238	311,117,911	4,532,637,219
11	4,532,637,219	149,032,258	294,465,814	5,892,428	323,226,609	4,704,537,843
12	4,704,537,843	149,881,334	308,937,815	6,115,899	335,196,254	4,874,561,716
13	4,874,561,716	150,928,139	323,187,923	6,336,930	347,044,867	5,043,009,869
14	5,043,009,869	152,165,995	337,144,077	6,555,913	358,796,587	5,210,272,461
15	5,210,272,461	153,573,135	350,999,609	6,773,354	370,472,022	5,376,544,655
16	5,376,544,655	155,176,160	364,651,389	6,989,508	382,089,932	5,542,169,849
17	5,542,169,849	156,939,377	378,208,697	7,204,821	393,670,034	5,707,365,743
18	5,707,365,743	158,805,551	392,474,579	7,419,575	405,197,463	5,871,474,602
19	5,871,474,602	160,813,624	405,693,032	7,632,917	416,688,491	6,035,650,768
20	6,035,650,768	25,646,044	418,535,960	7,846,346	423,312,155	6,058,226,661
21	6,058,226,661	23,677,623	431,737,527	7,875,695	424,407,571	6,066,698,632
22	6,066,698,632	21,770,951	444,663,905	7,886,708	424,493,106	6,060,412,077
23	6,060,412,077	19,916,570	456,928,600	7,878,536	423,534,760	6,039,056,271
24	6,039,056,271	18,140,776	468,387,532	7,850,773	421,516,089	6,002,474,831
25	6,002,474,831	16,455,113	479,166,838	7,803,217	418,421,679	5,950,381,568
26	5,950,381,568	14,867,111	488,967,831	7,735,496	414,241,701	5,882,787,054
27	5,882,787,054	13,363,402	498,145,287	7,647,623	408,963,811	5,799,321,356
28	5,799,321,356	11,919,373	506,030,786	7,539,118	402,584,134	5,700,254,959
29	5,700,254,959	10,683,426	511,893,231	7,410,331	395,153,592	5,586,788,415
30	5,586,788,415	9,704,709	515,004,136	7,262,825	386,786,867	5,461,013,031
31	5,461,013,031	8,839,817	516,975,930	7,099,317	377,572,944	5,323,350,545
32	5,323,350,545	8,062,824	517,083,847	6,920,356	367,567,271	5,174,976,437
33	5,174,976,437	7,354,355	515,270,559	6,727,469	356,856,367	5,017,189,131
34	5,017,189,131	6,714,057	511,434,724	6,522,346	345,537,904	4,851,484,021
35	4,851,484,021	6,306,929	503,272,204	6,306,929	333,808,170	4,682,019,988
36	4,682,019,988	6,086,626	495,208,913	6,086,626	321,809,208	4,508,620,283
37	4,508,620,283	5,861,206	486,081,979	5,861,206	309,562,792	4,332,101,096
38	4,332,101,096	5,631,731	475,756,855	5,631,731	297,132,888	4,153,477,129
39	4,153,477,129	5,399,520	464,543,560	5,399,520	284,582,020	3,973,515,589
40	3,973,515,589	5,165,570	452,617,968	5,165,570	271,959,548	3,792,857,169
41	3,792,857,169	4,930,714	440,031,586	4,930,714	259,310,086	3,612,135,669
42	3,612,135,669	4,695,776	426,856,366	4,695,776	246,677,023	3,431,956,325
43	3,431,956,325	4,461,543	413,113,777	4,461,543	234,103,473	3,252,946,021
44	3,252,946,021	4,228,830	398,968,745	4,228,830	221,629,012	3,075,606,288
45	3,075,606,288	3,998,288	384,630,337	3,998,288	209,282,555	2,900,258,506
46	2,900,258,506	3,770,336	370,186,786	3,770,336	197,084,258	2,727,155,978
47	2,727,155,978	3,545,303	355,639,136	3,545,303	185,052,451	2,556,569,293
48	2,556,569,293	3,323,540	340,935,576	3,323,540	173,208,594	2,388,842,311
49	2,388,842,311	3,105,495	326,037,667	3,105,495	161,578,989	2,224,383,633
50	2,224,383,633	2,891,699	310,965,242	2,891,699	150,192,550	2,063,610,941



Paid Service
Single Discount Rate Development
Projection of Plan Fiduciary Net Position Beginning January 1, 2024
(Years 51-100)

Year	Projected Beginning Plan Net Position	Projected Total Contributions	Projected Benefit Payments	Projected Administrative Expenses	Projected Investment Earnings at 7.25%	Projected Ending Plan Net Position
	(a)	(b)	(c)	(d)	(e)	(f)=(a)+(b)-(c)-(d)+(e)
51	\$ 2,063,610,941	\$ 2,682,694	\$ 295,751,045	\$ 2,682,694	\$ 139,078,395	\$ 1,906,938,291
52	1,906,938,291	2,479,020	280,426,767	2,479,020	128,265,414	1,754,776,938
53	1,754,776,938	2,281,210	265,024,096	2,281,210	117,782,294	1,607,535,136
54	1,607,535,136	2,089,796	249,576,526	2,089,796	107,657,440	1,465,616,050
55	1,465,616,050	1,905,301	234,120,854	1,905,301	97,918,772	1,329,413,968
56	1,329,413,968	1,728,238	218,698,461	1,728,238	88,593,401	1,199,308,908
57	1,199,308,908	1,559,102	203,356,818	1,559,102	79,707,188	1,075,659,279
58	1,075,659,279	1,398,357	188,149,948	1,398,357	71,284,195	958,793,525
59	958,793,525	1,246,432	173,138,938	1,246,432	63,346,056	849,000,643
60	849,000,643	1,103,701	158,392,060	1,103,701	55,911,293	746,519,876
61	746,519,876	970,476	143,983,831	970,476	48,994,598	651,530,643
62	651,530,643	846,990	129,993,468	846,990	42,606,156	564,143,330
63	564,143,330	733,386	116,502,240	733,386	36,751,076	484,392,165
64	484,392,165	629,710	103,590,623	629,710	31,428,973	412,230,516
65	412,230,516	535,900	91,335,044	535,900	26,633,746	347,529,218
66	347,529,218	451,788	79,804,819	451,788	22,353,559	290,077,958
67	290,077,958	377,101	69,061,033	377,101	18,570,991	239,587,915
68	239,587,915	311,464	59,153,811	311,464	15,263,316	195,697,421
69	195,697,421	254,407	50,118,758	254,407	12,403,045	157,981,708
70	157,981,708	205,376	41,975,627	205,376	9,958,680	125,964,762
71	125,964,762	163,754	34,727,231	163,754	7,895,609	99,133,139
72	99,133,139	128,873	28,359,793	128,873	6,177,097	76,950,443
73	76,950,443	100,036	22,844,440	100,036	4,765,285	58,871,288
74	58,871,288	76,533	18,137,359	76,533	3,622,193	44,356,121
75	44,356,121	57,663	14,181,605	57,663	2,710,730	32,885,247
76	32,885,247	42,751	10,910,552	42,751	1,995,593	23,970,287
77	23,970,287	31,161	8,251,249	31,161	1,443,971	17,163,010
78	17,163,010	22,312	6,127,896	22,312	1,026,069	12,061,182
79	12,061,182	15,680	4,464,680	15,680	715,423	8,311,925
80	8,311,925	10,806	3,188,077	10,806	489,069	5,612,917
81	5,612,917	7,297	2,229,031	7,297	327,548	3,711,434
82	3,711,434	4,825	1,524,646	4,825	214,778	2,401,566
83	2,401,566	3,122	1,019,389	3,122	137,807	1,519,984
84	1,519,984	1,976	665,768	1,976	86,487	940,704
85	940,704	1,223	424,490	1,223	53,082	569,296
86	569,296	740	264,151	740	31,866	337,011
87	337,011	438	160,461	438	18,718	195,268
88	195,268	254	95,221	254	10,766	110,813
89	110,813	144	55,258	144	6,066	61,622
90	61,622	80	31,393	80	3,349	33,578
91	33,578	44	17,476	44	1,812	17,915
92	17,915	23	9,537	23	959	9,337
93	9,337	12	5,102	12	495	4,730
94	4,730	6	2,671	6	248	2,307
95	2,307	3	1,356	3	119	1,069
96	1,069	1	659	1	54	464
97	464	1	302	1	23	185
98	185	-	127	-	9	67
99	67	-	49	-	3	21
100	21	-	21	-	1	-



Paid Service
Single Discount Rate Development
Present Values of Projected Benefits Beginning January 1, 2024
(Years 1-50)

Year	Projected	Projected	Funded Portion of	Unfunded Portion of	Present Value of	Present Value of	Present Value of
	Plan Net Position	Benefit Payments	Projected	Projected	Funded Benefit Payments using Expected Return Rate (v)	Unfunded Benefit Payments using Municipal Bond Rate (vf)	All Benefit Payments using Single Discount Rate (SDR)
(a)	(b)	(c)	(d)	(e)	(f)=(d)*v^(a)-.5	(g)=(e)*vf^(a)-.5	(h)=(c)/(1+SDR)^(a)-.5
1	\$ 2,775,679,653	\$ 170,304,412	\$ 170,304,412	\$ -	\$ 164,447,490	\$ -	\$ 164,447,490
2	2,947,058,485	178,522,852	178,522,852	-	160,730,340	-	160,730,340
3	3,120,174,737	193,107,966	193,107,966	-	162,108,929	-	162,108,929
4	3,290,421,238	207,868,490	207,868,490	-	162,703,954	-	162,703,954
5	3,459,081,153	207,631,196	207,631,196	-	151,532,138	-	151,532,138
6	3,642,061,314	222,354,573	222,354,573	-	151,307,658	-	151,307,658
7	3,824,017,634	236,767,224	236,767,224	-	150,223,932	-	150,223,932
8	4,003,950,187	250,642,647	250,642,647	-	148,277,485	-	148,277,485
9	4,182,446,906	265,315,172	265,315,172	-	146,347,406	-	146,347,406
10	4,358,644,573	279,878,024	279,878,024	-	143,944,290	-	143,944,290
11	4,532,637,219	294,465,814	294,465,814	-	141,209,275	-	141,209,275
12	4,704,537,843	308,937,815	308,937,815	-	138,134,484	-	138,134,484
13	4,874,561,716	323,187,923	323,187,923	-	134,737,617	-	134,737,617
14	5,043,009,869	337,144,077	337,144,077	-	131,054,511	-	131,054,511
15	5,210,272,461	350,999,609	350,999,609	-	127,217,182	-	127,217,182
16	5,376,544,655	364,651,389	364,651,389	-	123,230,925	-	123,230,925
17	5,542,169,849	378,208,697	378,208,697	-	119,172,499	-	119,172,499
18	5,707,365,743	392,474,579	392,474,579	-	115,307,822	-	115,307,822
19	5,871,474,602	405,693,032	405,693,032	-	111,134,137	-	111,134,137
20	6,035,650,768	418,535,960	418,535,960	-	106,901,897	-	106,901,897
21	6,058,226,661	431,737,527	431,737,527	-	102,819,416	-	102,819,416
22	6,066,698,632	444,663,905	444,663,905	-	98,739,269	-	98,739,269
23	6,060,412,077	456,928,600	456,928,600	-	94,603,907	-	94,603,907
24	6,039,056,271	468,387,532	468,387,532	-	90,420,886	-	90,420,886
25	6,002,474,831	479,166,838	479,166,838	-	86,248,764	-	86,248,764
26	5,950,381,568	488,967,831	488,967,831	-	82,063,326	-	82,063,326
27	5,882,787,054	498,145,287	498,145,287	-	77,952,052	-	77,952,052
28	5,799,321,356	506,030,786	506,030,786	-	73,833,111	-	73,833,111
29	5,700,254,959	511,893,231	511,893,231	-	69,639,607	-	69,639,607
30	5,586,788,415	515,004,136	515,004,136	-	65,326,643	-	65,326,643
31	5,461,013,031	516,975,930	516,975,930	-	61,143,831	-	61,143,831
32	5,323,350,545	517,083,847	517,083,847	-	57,022,466	-	57,022,466
33	5,174,976,437	515,270,559	515,270,559	-	52,981,354	-	52,981,354
34	5,017,189,131	511,434,724	511,434,724	-	49,032,116	-	49,032,116
35	4,851,484,021	503,272,204	503,272,204	-	44,987,936	-	44,987,936
36	4,682,019,988	495,208,913	495,208,913	-	41,274,733	-	41,274,733
37	4,508,620,283	486,081,979	486,081,979	-	37,775,310	-	37,775,310
38	4,332,101,096	475,756,855	475,756,855	-	34,473,571	-	34,473,571
39	4,153,477,129	464,543,560	464,543,560	-	31,385,595	-	31,385,595
40	3,973,515,589	452,617,968	452,617,968	-	28,512,704	-	28,512,704
41	3,792,857,169	440,031,586	440,031,586	-	25,845,990	-	25,845,990
42	3,612,135,669	426,856,366	426,856,366	-	23,377,269	-	23,377,269
43	3,431,956,325	413,113,777	413,113,777	-	21,095,236	-	21,095,236
44	3,252,946,021	398,968,745	398,968,745	-	18,995,743	-	18,995,743
45	3,075,606,288	384,630,337	384,630,337	-	17,075,115	-	17,075,115
46	2,900,258,506	370,186,786	370,186,786	-	15,322,997	-	15,322,997
47	2,727,155,978	355,639,136	355,639,136	-	13,725,718	-	13,725,718
48	2,556,569,293	340,935,576	340,935,576	-	12,268,756	-	12,268,756
49	2,388,842,311	326,037,667	326,037,667	-	10,939,531	-	10,939,531
50	2,224,383,633	310,965,242	310,965,242	-	9,728,490	-	9,728,490

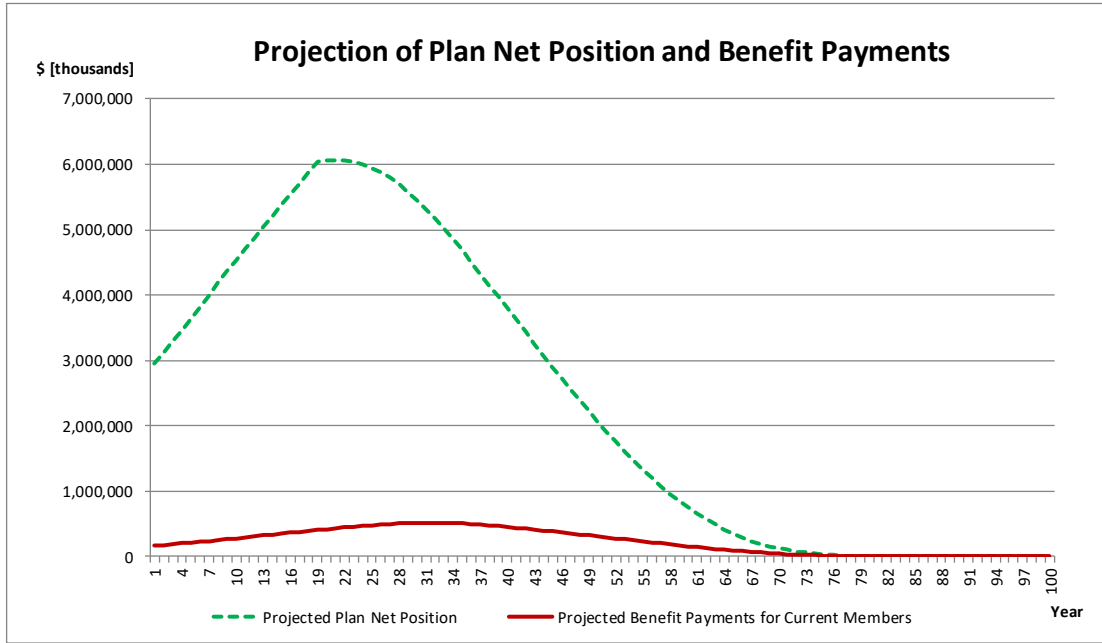


Paid Service Single Discount Rate Development Present Values of Projected Benefits Beginning January 1, 2024 (Years 51-100)

Year	Projected	Projected	Funded Portion of	Unfunded Portion of	Present Value of	Present Value of	Present Value of
	Plan Net Position	Benefit Payments	Projected Benefit Payments	Projected Benefit Payments	Funded Benefit Payments using Expected Return Rate (v)	Unfunded Benefit Payments using Municipal Bond Rate (vf)	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	\$ 2,063,610,941	\$ 295,751,045	\$ 295,751,045	\$ -	\$ 8,627,056	\$ -	\$ 8,627,056
52	1,906,938,291	280,426,767	280,426,767	-	7,627,083	-	7,627,083
53	1,754,776,938	265,024,096	265,024,096	-	6,720,894	-	6,720,894
54	1,607,535,136	249,576,526	249,576,526	-	5,901,306	-	5,901,306
55	1,465,616,050	234,120,854	234,120,854	-	5,161,634	-	5,161,634
56	1,329,413,968	218,698,461	218,698,461	-	4,495,681	-	4,495,681
57	1,199,308,908	203,356,818	203,356,818	-	3,897,725	-	3,897,725
58	1,075,659,279	188,149,948	188,149,948	-	3,362,477	-	3,362,477
59	958,793,525	173,138,938	173,138,938	-	2,885,045	-	2,885,045
60	849,000,643	158,392,060	158,392,060	-	2,460,900	-	2,460,900
61	746,519,876	143,983,831	143,983,831	-	2,085,821	-	2,085,821
62	651,530,643	129,993,468	129,993,468	-	1,755,850	-	1,755,850
63	564,143,330	116,502,240	116,502,240	-	1,467,246	-	1,467,246
64	484,392,165	103,590,623	103,590,623	-	1,216,443	-	1,216,443
65	412,230,516	91,335,044	91,335,044	-	1,000,027	-	1,000,027
66	347,529,218	79,804,819	79,804,819	-	814,715	-	814,715
67	290,077,958	69,061,033	69,061,033	-	657,374	-	657,374
68	239,587,915	59,153,811	59,153,811	-	525,007	-	525,007
69	195,697,421	50,118,758	50,118,758	-	414,749	-	414,749
70	157,981,708	41,975,627	41,975,627	-	323,880	-	323,880
71	125,964,762	34,727,231	34,727,231	-	249,839	-	249,839
72	99,133,139	28,359,793	28,359,793	-	190,237	-	190,237
73	76,950,443	22,844,440	22,844,440	-	142,882	-	142,882
74	58,871,288	18,137,359	18,137,359	-	105,772	-	105,772
75	44,356,121	14,181,605	14,181,605	-	77,113	-	77,113
76	32,885,247	10,910,552	10,910,552	-	55,316	-	55,316
77	23,970,287	8,251,249	8,251,249	-	39,006	-	39,006
78	17,163,010	6,127,896	6,127,896	-	27,010	-	27,010
79	12,061,182	4,464,680	4,464,680	-	18,349	-	18,349
80	8,311,925	3,188,077	3,188,077	-	12,216	-	12,216
81	5,612,917	2,229,031	2,229,031	-	7,964	-	7,964
82	3,711,434	1,524,646	1,524,646	-	5,079	-	5,079
83	2,401,566	1,019,389	1,019,389	-	3,166	-	3,166
84	1,519,984	665,768	665,768	-	1,928	-	1,928
85	940,704	424,490	424,490	-	1,146	-	1,146
86	569,296	264,151	264,151	-	665	-	665
87	337,011	160,461	160,461	-	377	-	377
88	195,268	95,221	95,221	-	208	-	208
89	110,813	55,258	55,258	-	113	-	113
90	61,622	31,393	31,393	-	60	-	60
91	33,578	17,476	17,476	-	31	-	31
92	17,915	9,537	9,537	-	16	-	16
93	9,337	5,102	5,102	-	8	-	8
94	4,730	2,671	2,671	-	4	-	4
95	2,307	1,356	1,356	-	2	-	2
96	1,069	659	659	-	1	-	1
97	464	302	302	-	0	-	0
98	185	127	127	-	0	-	0
99	67	49	49	-	0	-	0
100	21	21	21	-	0	-	0
Totals	\$ 4,300,674,837	\$ 4,300,674,837	\$ 4,300,674,837	\$ -	\$ 4,300,674,837	\$ -	\$ 4,300,674,837



Paid Service



Volunteer Service

Single Discount Rate Development

Projection of Contributions Beginning January 1, 2024 (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	7,184				
1	6,287	\$ -	\$ 2,471,791	\$ 2,782,815	\$ 5,254,607
2	5,588	-	2,205,920	2,845,429	5,051,349
3	5,001	-	1,989,837	4,373,405	6,363,242
4	4,498	-	1,811,393	4,545,004	6,356,397
5	4,052	-	1,659,554	4,725,771	6,385,326
6	3,655	-	1,518,185	4,916,297	6,434,482
7	3,295	-	1,402,315	3,180,272	4,582,588
8	2,963	-	1,288,676	3,251,828	4,540,504
9	2,659	-	1,186,673	3,324,995	4,511,667
10	2,387	-	1,096,009	3,399,807	4,495,816
11	2,142	-	1,014,707	3,476,303	4,491,009
12	1,915	-	939,909	3,554,519	4,494,428
13	1,713	-	870,030	3,634,496	4,504,526
14	1,530	-	811,769	3,716,272	4,528,041
15	1,362	-	755,850	3,799,888	4,555,739
16	1,210	-	703,914	3,885,386	4,589,300
17	1,076	-	657,389	3,972,807	4,630,196
18	954	-	617,808	4,062,195	4,680,004
19	847	-	582,669	4,153,595	4,736,264
20	749	-	549,497	4,247,051	4,796,547
21	661	-	519,859	4,342,609	4,862,468
22	580	-	491,239	4,440,318	4,931,557
23	508	-	469,504	4,540,225	5,009,729
24	443	-	446,393	4,642,380	5,088,773
25	385	-	428,492	4,746,834	5,175,326
26	333	-	412,832	4,853,637	5,266,469
27	286	-	397,231	4,962,844	5,360,075
28	245	-	382,783	5,074,508	5,457,291
29	209	-	368,681	5,188,685	5,557,366
30	178	-	357,485	5,305,430	5,662,915
31	151	-	347,242	-	347,242
32	128	-	331,401	-	331,401
33	108	-	316,972	-	316,972
34	91	-	303,547	-	303,547
35	76	-	287,760	-	287,760
36	64	-	275,178	-	275,178
37	53	-	261,152	-	261,152
38	43	-	248,071	-	248,071
39	36	-	235,779	-	235,779
40	29	-	223,443	-	223,443
41	23	-	212,121	-	212,121
42	18	-	200,396	-	200,396
43	15	-	188,715	-	188,715
44	11	-	177,401	-	177,401
45	9	-	165,564	-	165,564
46	6	-	154,724	-	154,724
47	5	-	144,372	-	144,372
48	4	-	134,463	-	134,463
49	3	-	125,531	-	125,531
50	2	-	115,823	-	115,823



Volunteer Service

Single Discount Rate Development

Projection of Contributions Beginning January 1, 2024 (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	\$ -	\$ 106,254	\$ -	\$ 106,254
52	1	-	97,524	-	97,524
53	1	-	89,237	-	89,237
54	-	-	81,311	-	81,311
55	-	-	73,763	-	73,763
56	-	-	66,605	-	66,605
57	-	-	59,849	-	59,849
58	-	-	53,504	-	53,504
59	-	-	47,574	-	47,574
60	-	-	42,062	-	42,062
61	-	-	36,967	-	36,967
62	-	-	32,285	-	32,285
63	-	-	28,010	-	28,010
64	-	-	24,131	-	24,131
65	-	-	20,636	-	20,636
66	-	-	17,509	-	17,509
67	-	-	14,734	-	14,734
68	-	-	12,290	-	12,290
69	-	-	10,157	-	10,157
70	-	-	8,312	-	8,312
71	-	-	6,732	-	6,732
72	-	-	5,393	-	5,393
73	-	-	4,271	-	4,271
74	-	-	3,341	-	3,341
75	-	-	2,580	-	2,580
76	-	-	1,966	-	1,966
77	-	-	1,476	-	1,476
78	-	-	1,092	-	1,092
79	-	-	795	-	795
80	-	-	570	-	570
81	-	-	401	-	401
82	-	-	277	-	277
83	-	-	188	-	188
84	-	-	125	-	125
85	-	-	82	-	82
86	-	-	52	-	52
87	-	-	33	-	33
88	-	-	20	-	20
89	-	-	12	-	12
90	-	-	7	-	7
91	-	-	4	-	4
92	-	-	2	-	2
93	-	-	1	-	1
94	-	-	1	-	1
95	-	-	-	-	-
96	-	-	-	-	-
97	-	-	-	-	-
98	-	-	-	-	-
99	-	-	-	-	-
100	-	-	-	-	-



Volunteer Service Single Discount Rate Development Projection of Plan Fiduciary Net Position Beginning January 1, 2024 (Years 1-50)

Year	Projected Beginning Plan Net Position	Projected Total Contributions	Projected Benefit Payments	Projected Administrative Expenses	Projected Investment Earnings at 7.25%	Projected Ending Plan Net Position
	(a)	(b)	(c)	(d)	(e)	(f)=(a)+(b)-(c)-(d)+(e)
1	\$ 125,925,931	\$ 5,254,607	\$ 6,481,546	\$ 163,704	\$ 9,080,101	\$ 133,615,389
2	133,615,389	5,051,349	7,108,308	173,700	9,607,669	140,992,399
3	140,992,399	6,363,242	7,739,551	183,290	10,166,403	149,599,202
4	149,599,202	6,356,397	8,391,139	194,479	10,766,547	158,136,527
5	158,136,527	6,385,326	9,051,791	205,577	11,362,608	166,627,094
6	166,627,094	6,434,482	9,738,172	216,615	11,955,086	175,061,875
7	175,061,875	4,582,588	10,413,968	227,580	12,476,191	181,479,105
8	181,479,105	4,540,504	11,114,175	235,923	12,914,706	187,584,218
9	187,584,218	4,511,667	11,838,810	243,859	13,330,209	193,343,425
10	193,343,425	4,495,816	12,560,447	251,346	13,721,219	198,748,667
11	198,748,667	4,491,009	13,257,478	258,373	14,087,852	203,811,677
12	203,811,677	4,494,428	13,942,098	264,955	14,430,424	208,529,476
13	208,529,476	4,504,526	14,635,236	271,088	14,747,919	212,875,598
14	212,875,598	4,528,041	15,332,263	276,738	15,038,824	216,833,462
15	216,833,462	4,555,739	16,018,105	281,884	15,302,146	220,391,357
16	220,391,357	4,589,300	16,735,053	286,509	15,535,589	223,494,685
17	223,494,685	4,630,196	17,383,889	290,543	15,738,784	226,189,233
18	226,189,233	4,680,004	18,015,259	294,046	15,913,301	228,473,233
19	228,473,233	4,736,264	18,591,729	297,015	16,060,258	230,381,010
20	230,381,010	4,796,547	19,167,474	299,495	16,180,125	231,890,714
21	231,890,714	4,862,468	19,724,613	301,458	16,272,014	232,999,124
22	232,999,124	4,931,557	20,220,958	302,899	16,337,105	233,743,930
23	233,743,930	5,009,729	20,651,687	303,867	16,378,512	234,176,617
24	234,176,617	5,088,773	21,018,977	304,430	16,399,596	234,341,579
25	234,341,579	5,175,326	21,350,529	304,644	16,402,822	234,264,554
26	234,264,554	5,266,469	21,641,148	304,544	16,390,137	233,975,468
27	233,975,468	5,360,075	21,887,047	304,168	16,363,768	233,508,095
28	233,508,095	5,457,291	22,064,312	303,561	16,327,054	232,924,566
29	232,924,566	5,557,366	22,167,393	302,802	16,284,668	232,296,405
30	232,296,405	5,662,915	22,223,909	301,985	16,240,902	231,674,328
31	231,674,328	347,242	22,228,005	301,177	16,006,362	225,498,750
32	225,498,750	331,401	22,151,056	293,148	15,561,095	218,947,042
33	218,947,042	316,972	22,001,324	284,631	15,091,219	212,069,278
34	212,069,278	303,547	21,796,142	275,690	14,599,729	204,900,722
35	204,900,722	287,760	21,533,475	266,371	14,089,133	197,477,770
36	197,477,770	275,178	21,222,353	256,721	13,561,945	189,835,820
37	189,835,820	261,152	20,854,252	246,787	13,020,869	182,016,801
38	182,016,801	248,071	20,425,303	236,622	12,469,163	174,072,111
39	174,072,111	235,779	19,947,002	226,294	11,910,138	166,044,732
40	166,044,732	223,443	19,432,196	215,858	11,346,421	157,966,541
41	157,966,541	212,121	18,882,110	205,357	10,780,314	149,871,510
42	149,871,510	200,396	18,291,590	194,833	10,214,414	141,799,897
43	141,799,897	188,715	17,664,904	184,340	9,651,499	133,790,867
44	133,790,867	177,401	17,012,307	173,928	9,094,055	125,876,089
45	125,876,089	165,564	16,343,640	163,639	8,543,994	118,078,368
46	118,078,368	154,724	15,660,934	153,502	8,002,949	110,421,605
47	110,421,605	144,372	14,966,428	143,548	7,472,555	102,928,557
48	102,928,557	134,463	14,262,558	133,807	6,954,372	95,621,027
49	95,621,027	125,531	13,551,961	124,307	6,449,905	88,520,196
50	88,520,196	115,823	12,836,688	115,076	5,960,552	81,644,807



Volunteer Service Single Discount Rate Development Projection of Plan Fiduciary Net Position Beginning January 1, 2024 (Years 51-100)

Year	Projected Beginning Plan Net Position	Projected Total Contributions	Projected Benefit Payments	Projected Administrative Expenses	Projected Investment Earnings at 7.25%	Projected Ending Plan Net Position
	(a)	(b)	(c)	(d)	(e)	(f)=(a)+(b)-(c)-(d)+(e)
51	\$ 81,644,807	\$ 106,254	\$ 12,119,523	\$ 106,138	\$ 5,487,607	\$ 75,013,007
52	75,013,007	97,524	11,403,329	97,517	5,032,305	68,641,990
53	68,641,990	89,237	10,690,861	89,235	4,595,781	62,546,912
54	62,546,912	81,311	9,985,037	81,311	4,179,026	56,740,902
55	56,740,902	73,763	9,288,829	73,763	3,782,887	51,234,959
56	51,234,959	66,605	8,605,048	66,605	3,408,059	46,037,971
57	46,037,971	59,849	7,936,466	59,849	3,055,090	41,156,594
58	41,156,594	53,504	7,285,893	53,504	2,724,360	36,595,061
59	36,595,061	47,574	6,656,012	47,574	2,416,083	32,355,133
60	32,355,133	42,062	6,049,304	42,062	2,130,297	28,436,125
61	28,436,125	36,967	5,468,009	36,967	1,866,872	24,834,988
62	24,834,988	32,285	4,914,185	32,285	1,625,514	21,546,318
63	21,546,318	28,010	4,389,607	28,010	1,405,769	18,562,480
64	18,562,480	24,131	3,895,747	24,131	1,207,030	15,873,763
65	15,873,763	20,636	3,433,769	20,636	1,028,552	13,468,546
66	13,468,546	17,509	3,004,525	17,509	869,461	11,333,482
67	11,333,482	14,734	2,608,580	14,734	728,771	9,453,674
68	9,453,674	12,290	2,246,176	12,290	605,392	7,812,890
69	7,812,890	10,157	1,917,169	10,157	498,153	6,393,874
70	6,393,874	8,312	1,621,073	8,312	405,820	5,178,621
71	5,178,621	6,732	1,357,089	6,732	327,116	4,148,648
72	4,148,648	5,393	1,124,099	5,393	260,741	3,285,291
73	3,285,291	4,271	920,678	4,271	205,393	2,570,005
74	2,570,005	3,341	745,102	3,341	159,788	1,984,691
75	1,984,691	2,580	595,392	2,580	122,685	1,511,984
76	1,511,984	1,966	469,386	1,966	92,901	1,135,500
77	1,135,500	1,476	364,805	1,476	69,331	840,025
78	840,025	1,092	279,288	1,092	50,955	611,692
79	611,692	795	210,442	795	36,853	438,102
80	438,102	570	155,920	570	26,209	308,390
81	308,390	401	113,490	401	18,316	213,217
82	213,217	277	81,080	277	12,571	144,707
83	144,707	188	56,814	188	8,468	96,361
84	96,361	125	39,022	125	5,596	62,934
85	62,934	82	26,257	82	3,628	40,305
86	40,305	52	17,301	52	2,306	25,310
87	25,310	33	11,161	33	1,437	15,587
88	15,587	20	7,049	20	879	9,417
89	9,417	12	4,360	12	527	5,584
90	5,584	7	2,642	7	311	3,252
91	3,252	4	1,571	4	180	1,861
92	1,861	2	918	2	102	1,045
93	1,045	1	527	1	57	575
94	575	1	297	1	31	309
95	309	-	164	-	17	161
96	161	-	88	-	9	81
97	81	-	47	-	4	39
98	39	-	24	-	2	17
99	17	-	12	-	1	6
100	6	-	6	-	-	-



Volunteer Service

Single Discount Rate Development

Present Values of Projected Benefits Beginning January 1, 2024 (Years 1-50)

Year	Projected		Funded Portion of		Unfunded Portion of	Present Value of	Present Value of	Present Value of
	Plan Net Position	Benefit Payments	Projected	Benefit Payments	Projected	Funded Benefit Payments using Expected Return Rate (v)	Unfunded Benefit Payments using Municipal Bond Rate (vf)	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	\$ 125,925,931	\$ 6,481,546	\$ 6,481,546	\$ -	\$ -	\$ 6,258,640	\$ -	\$ 6,258,640
2	133,615,389	7,108,308	7,108,308	-	-	6,399,857	-	6,399,857
3	140,992,399	7,739,551	7,739,551	-	-	6,497,144	-	6,497,144
4	149,599,202	8,391,139	8,391,139	-	-	6,567,958	-	6,567,958
5	158,136,527	9,051,791	9,051,791	-	-	6,606,123	-	6,606,123
6	166,627,094	9,738,172	9,738,172	-	-	6,626,623	-	6,626,623
7	175,061,875	10,413,968	10,413,968	-	-	6,607,449	-	6,607,449
8	181,479,105	11,114,175	11,114,175	-	-	6,575,026	-	6,575,026
9	187,584,218	11,838,810	11,838,810	-	-	6,530,268	-	6,530,268
10	193,343,425	12,560,447	12,560,447	-	-	6,459,973	-	6,459,973
11	198,748,667	13,257,478	13,257,478	-	-	6,357,542	-	6,357,542
12	203,811,677	13,942,098	13,942,098	-	-	6,233,891	-	6,233,891
13	208,529,476	14,635,236	14,635,236	-	-	6,101,456	-	6,101,456
14	212,875,598	15,332,263	15,332,263	-	-	5,959,951	-	5,959,951
15	216,833,462	16,018,105	16,018,105	-	-	5,805,642	-	5,805,642
16	220,391,357	16,735,053	16,735,053	-	-	5,655,473	-	5,655,473
17	223,494,685	17,383,889	17,383,889	-	-	5,477,615	-	5,477,615
18	226,189,233	18,015,259	18,015,259	-	-	5,292,828	-	5,292,828
19	228,473,233	18,591,729	18,591,729	-	-	5,092,954	-	5,092,954
20	230,381,010	19,167,474	19,167,474	-	-	4,895,731	-	4,895,731
21	231,890,714	19,724,613	19,724,613	-	-	4,697,468	-	4,697,468
22	232,999,124	20,220,958	20,220,958	-	-	4,490,139	-	4,490,139
23	233,743,930	20,651,687	20,651,687	-	-	4,275,789	-	4,275,789
24	234,176,617	21,018,977	21,018,977	-	-	4,057,654	-	4,057,654
25	234,341,579	21,350,529	21,350,529	-	-	3,843,039	-	3,843,039
26	234,264,554	21,641,148	21,641,148	-	-	3,632,028	-	3,632,028
27	233,975,468	21,887,047	21,887,047	-	-	3,424,985	-	3,424,985
28	233,508,095	22,064,312	22,064,312	-	-	3,219,324	-	3,219,324
29	232,924,566	22,167,393	22,167,393	-	-	3,015,724	-	3,015,724
30	232,296,405	22,223,909	22,223,909	-	-	2,819,032	-	2,819,032
31	231,674,328	22,228,005	22,228,005	-	-	2,628,953	-	2,628,953
32	225,498,750	22,151,056	22,151,056	-	-	2,442,752	-	2,442,752
33	218,947,042	22,001,324	22,001,324	-	-	2,262,229	-	2,262,229
34	212,069,278	21,796,142	21,796,142	-	-	2,089,633	-	2,089,633
35	204,900,722	21,533,475	21,533,475	-	-	1,924,896	-	1,924,896
36	197,477,770	21,222,353	21,222,353	-	-	1,768,843	-	1,768,843
37	189,835,820	20,854,252	20,854,252	-	-	1,620,665	-	1,620,665
38	182,016,801	20,425,303	20,425,303	-	-	1,480,027	-	1,480,027
39	174,072,111	19,947,002	19,947,002	-	-	1,347,664	-	1,347,664
40	166,044,732	19,432,196	19,432,196	-	-	1,224,133	-	1,224,133
41	157,966,541	18,882,110	18,882,110	-	-	1,109,072	-	1,109,072
42	149,871,510	18,291,590	18,291,590	-	-	1,001,760	-	1,001,760
43	141,799,897	17,664,904	17,664,904	-	-	902,040	-	902,040
44	133,790,867	17,012,307	17,012,307	-	-	809,992	-	809,992
45	125,876,089	16,343,640	16,343,640	-	-	725,553	-	725,553
46	118,078,368	15,660,934	15,660,934	-	-	648,247	-	648,247
47	110,421,605	14,966,428	14,966,428	-	-	577,622	-	577,622
48	102,928,557	14,262,558	14,262,558	-	-	513,246	-	513,246
49	95,621,027	13,551,961	13,551,961	-	-	454,708	-	454,708
50	88,520,196	12,836,688	12,836,688	-	-	401,593	-	401,593



Volunteer Service

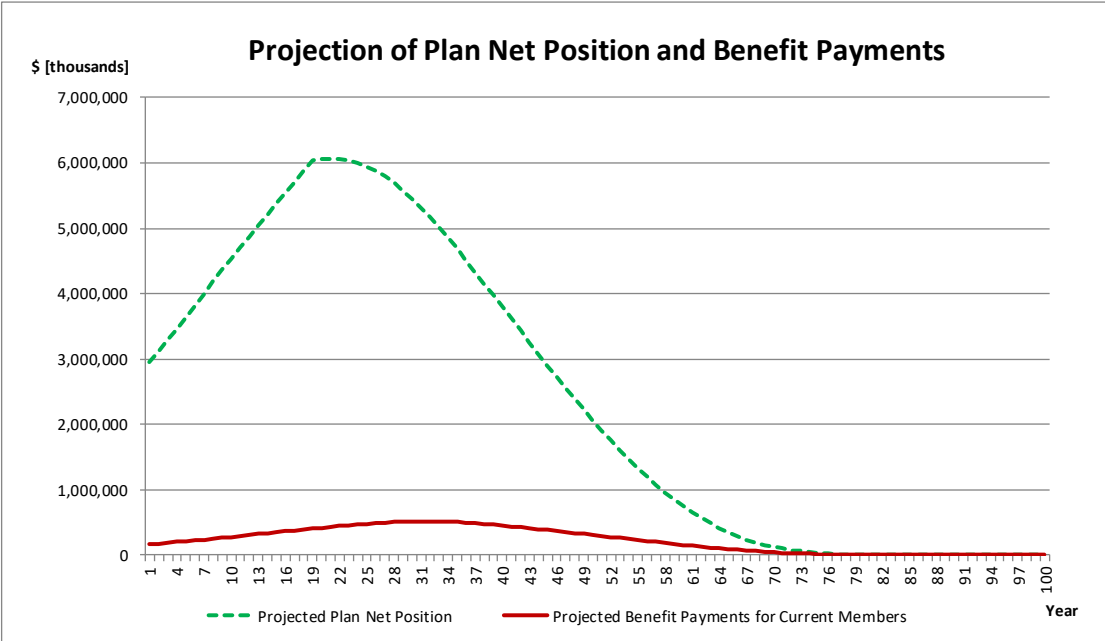
Single Discount Rate Development

Present Values of Projected Benefits Beginning January 1, 2024 (Years 51-100)

Year	Projected		Funded Portion of		Unfunded Portion of		Present Value of	Present Value of	Present Value of
	Plan Net Position	Benefit Payments	Projected Benefit Payments	Projected Benefit Payments	Projected Benefit Payments	Expected Return Rate (v)	Funded Benefit Payments using	Unfunded Benefit Payments using	All Benefit Payments using
(a)	(b)	(c)	(d)	(e)	(e)	(f)=(d)*v^((a)-.5)	(g)=(e)*v^((a)-.5)	(g)=(e)*v^((a)-.5)	(h)=(c)/(1+SDR)^(a-.5)
51	\$ 81,644,807	\$ 12,119,523	\$ 12,119,523	\$ -	\$ -	353,526	\$ -	\$ -	353,526
52	75,013,007	11,403,329	11,403,329	-	-	310,149	-	-	310,149
53	68,641,990	10,690,861	10,690,861	-	-	271,116	-	-	271,116
54	62,546,912	9,985,037	9,985,037	-	-	236,099	-	-	236,099
55	56,740,902	9,288,829	9,288,829	-	-	204,790	-	-	204,790
56	51,234,959	8,605,048	8,605,048	-	-	176,890	-	-	176,890
57	46,037,971	7,936,466	7,936,466	-	-	152,118	-	-	152,118
58	41,156,594	7,285,893	7,285,893	-	-	130,208	-	-	130,208
59	36,595,061	6,656,012	6,656,012	-	-	110,910	-	-	110,910
60	32,355,133	6,049,304	6,049,304	-	-	93,987	-	-	93,987
61	28,436,125	5,468,009	5,468,009	-	-	79,212	-	-	79,212
62	24,834,988	4,914,185	4,914,185	-	-	66,377	-	-	66,377
63	21,546,318	4,389,607	4,389,607	-	-	55,283	-	-	55,283
64	18,562,480	3,895,747	3,895,747	-	-	45,747	-	-	45,747
65	15,873,763	3,433,769	3,433,769	-	-	37,596	-	-	37,596
66	13,468,546	3,004,525	3,004,525	-	-	30,673	-	-	30,673
67	11,333,482	2,608,580	2,608,580	-	-	24,830	-	-	24,830
68	9,453,674	2,246,176	2,246,176	-	-	19,935	-	-	19,935
69	7,812,890	1,917,169	1,917,169	-	-	15,865	-	-	15,865
70	6,393,874	1,621,073	1,621,073	-	-	12,508	-	-	12,508
71	5,178,621	1,357,089	1,357,089	-	-	9,763	-	-	9,763
72	4,148,648	1,124,099	1,124,099	-	-	7,540	-	-	7,540
73	3,285,291	920,678	920,678	-	-	5,758	-	-	5,758
74	2,570,005	745,102	745,102	-	-	4,345	-	-	4,345
75	1,984,691	595,392	595,392	-	-	3,237	-	-	3,237
76	1,511,984	469,386	469,386	-	-	2,380	-	-	2,380
77	1,135,500	364,805	364,805	-	-	1,725	-	-	1,725
78	840,025	279,288	279,288	-	-	1,231	-	-	1,231
79	611,692	210,442	210,442	-	-	865	-	-	865
80	438,102	155,920	155,920	-	-	597	-	-	597
81	308,390	113,490	113,490	-	-	405	-	-	405
82	213,217	81,080	81,080	-	-	270	-	-	270
83	144,707	56,814	56,814	-	-	176	-	-	176
84	96,361	39,022	39,022	-	-	113	-	-	113
85	62,934	26,257	26,257	-	-	71	-	-	71
86	40,305	17,301	17,301	-	-	44	-	-	44
87	25,310	11,161	11,161	-	-	26	-	-	26
88	15,587	7,049	7,049	-	-	15	-	-	15
89	9,417	4,360	4,360	-	-	9	-	-	9
90	5,584	2,642	2,642	-	-	5	-	-	5
91	3,252	1,571	1,571	-	-	3	-	-	3
92	1,861	918	918	-	-	2	-	-	2
93	1,045	527	527	-	-	1	-	-	1
94	575	297	297	-	-	-	-	-	-
95	309	164	164	-	-	-	-	-	-
96	161	88	88	-	-	-	-	-	-
97	81	47	47	-	-	-	-	-	-
98	39	24	24	-	-	-	-	-	-
99	17	12	12	-	-	-	-	-	-
100	6	6	6	-	-	-	-	-	-
Totals	\$ 187,877,356	\$ -	\$ 187,877,356			\$ 187,877,356	\$ -	\$ 187,877,356	



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 fair 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 fair value of assets.



April 5, 2024

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

Dear Mr. Clark:

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

Sincerely yours,
Gabriel, Roeder, Smith & Company

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

Heidi G. Barry, ASA, FCA, MAAA

HGB:sc
Enclosures

GASB 68
System Auditor
Cost Sharing Report



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, 2023



Arkansas Local Police and Fire Retirement System
Contents
December 31, 2023

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

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forvis.com

Independent Auditor's Report

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

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

Opinions

We have audited the accompanying schedules of employer allocations (paid and volunteer) of the Arkansas Local Police and Fire Retirement System (System or LOPFI) cost-sharing multiple-employer defined benefit pension plan as of December 31, 2023 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, 2023 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, 2023, 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, 2023, and our report thereon, dated April 15, 2024, expressed an unmodified opinion on those financial statements.

Restriction on Use

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

FORVIS, LLP

**Little Rock, Arkansas
May 20, 2024**

**Arkansas Local Police and Fire Retirement System
 Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
 Schedule of Employer Allocations – Paid
 December 31, 2023**

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
70 West Fire Protection District Fire	\$ 22,957	0.02080%
Alexander Fire	103,609	0.09389%
Alexander Police	113,843	0.10316%
Alzheimer Police	11,400	0.01033%
Altus Police	9,018	0.00817%
Amity Police	12,196	0.01105%
Arkadelphia Fire	141,760	0.12846%
Ash Flat Fire	45,281	0.04103%
Ash Flat Police	47,608	0.04314%
Ashdown Fire	9,962	0.00903%
Ashdown Police	135,856	0.12311%
Atkins Police	97,882	0.08870%
Augusta Police	63,312	0.05737%
Austin Police	47,456	0.04300%
Bald Knob Police	91,554	0.08296%
Barling Fire	75,038	0.06800%
Barling Police	133,124	0.12063%
Batesville Fire	136,726	0.12390%
Batesville Police	250,231	0.22675%
Bauxite Police	30,557	0.02769%
Bay Police	50,750	0.04599%
Beaver Lake Fire	45,574	0.04130%
Beebe Fire	52,695	0.04775%
Bella Vista Fire	1,113,294	1.00884%
Bella Vista Police	731,526	0.66289%
Benton Fire	1,161,741	1.05274%
Benton Police	1,101,742	0.99837%
Bentonville Fire	1,915,424	1.73571%
Bentonville Police	1,700,737	1.54117%
Berryville Police	199,295	0.18060%
Bethel Heights Police	-	0.00000%
Black Rock Police	7,698	0.00698%
Blytheville Fire	344,503	0.31218%
Blytheville Police	417,618	0.37844%
Bono Police	50,888	0.04611%
Bradford Police	25,722	0.02331%
Bradley Police	4,936	0.00447%
Brinkley Fire	9,892	0.00896%
Brinkley Police	79,435	0.07198%
Brookland Police	118,166	0.10708%
Bryant Fire	710,043	0.64342%
Bryant Police	699,940	0.63427%
Buford Fire	10,839	0.00982%
Bull Shoals Fire	10,024	0.00908%

**Arkansas Local Police and Fire Retirement System
 Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
 Schedule of Employer Allocations – Paid
 December 31, 2023**

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Bull Shoals Police	\$ 38,345	0.03475%
Cabot Fire	601,989	0.54551%
Cabot Police	631,702	0.57243%
Caddo Valley Fire	6,516	0.00590%
Caddo Valley Police	33,978	0.03079%
Calion Police	1,638	0.00148%
Camden Fire	342,296	0.31018%
Camden Police	229,069	0.20758%
Cammack Village Police	44,144	0.04000%
Caraway Police	28,479	0.02581%
Carlisle Police	42,996	0.03896%
Cave City Fire	7,434	0.00674%
Cave City Police	52,095	0.04721%
Cave Springs Fire	51,627	0.04678%
Cave Springs Police	185,700	0.16828%
Centerton Fire	591,374	0.53589%
Centerton Police	401,045	0.36342%
Central City Police	7,110	0.00644%
Cherokee Village Fire	92,431	0.08376%
Cherokee Village Police	70,675	0.06404%
Cherry Valley Police	9,641	0.00874%
Clarendon Police	44,539	0.04036%
Clarksville Police	236,734	0.21452%
Clinton Fire	8,875	0.00804%
Clinton Police	70,520	0.06390%
Coal Hill Police	13,482	0.01222%
Concord Police	-	0.00000%
Conway Fire	1,669,170	1.51256%
Conway Police	2,163,832	1.96081%
Corning Police	58,988	0.05345%
Cotter Police	27,230	0.02468%
Cotton Plant Fire	3,366	0.00305%
Cotton Plant Police	7,742	0.00702%
Crossett Fire	268,078	0.24293%
Crossett Police	153,225	0.13885%
Danville Police	42,873	0.03885%
Dardanelle Police	169,221	0.15334%
De Queen Fire	57,562	0.05216%
De Queen Police	192,295	0.17425%
Decatur Police	114,172	0.10346%
Dermott Police	35,349	0.03203%
Des Arc Police	76,838	0.06963%
Devalls Bluff Police	9,224	0.00836%

**Arkansas Local Police and Fire Retirement System
 Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
 Schedule of Employer Allocations – Paid
 December 31, 2023**

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
DeWitt Police	\$ 89,085	0.08073%
Diamond City Police	16,309	0.01478%
Diaz Police	12,230	0.01108%
Dierks Police	42,870	0.03885%
Dover Police	66,480	0.06024%
Earle Police	20,104	0.01822%
East Camden Police	1,202	0.00109%
El Dorado Fire	591,795	0.53627%
El Dorado Police	540,051	0.48938%
Elkins Fire	22,053	0.01998%
Elkins Police	133,745	0.12120%
Elm Springs Police	81,189	0.07357%
Eureka Springs Fire	163,964	0.14858%
Eureka Springs Police	174,669	0.15828%
Evening Shade Police	-	0.00000%
Fairfield Bay Police	63,803	0.05782%
Farmington Fire	169,894	0.15395%
Farmington Police	270,219	0.24487%
Fayetteville Fire	2,957,398	2.67992%
Fayetteville Police	3,153,423	2.85755%
Flippin Fire	30,203	0.02737%
Flippin Police	79,637	0.07217%
Forrest City Fire	262,753	0.23810%
Forrest City Police	348,503	0.31580%
Fort Smith Fire	2,602,622	2.35843%
Fort Smith Police	2,129,781	1.92995%
Friendship Police	2,328	0.00211%
Gassville Fire	11,590	0.01050%
Gassville Police	50,353	0.04563%
Gentry Fire	11,125	0.01008%
Gentry Police	147,185	0.13338%
Gillett Police	13,562	0.01229%
Glenwood Police	24,982	0.02264%
Goshen Police	74,991	0.06795%
Gosnell Police	68,966	0.06250%
Gravel Ridge Fire Protection Dist.	32,133	0.02912%
Gravette Fire	60,533	0.05485%
Gravette Police	137,116	0.12425%
Green Forest Police	141,141	0.12790%
Greenbrier Fire	13,254	0.01201%
Greenbrier Police	136,926	0.12408%
Greenland Police	56,198	0.05093%
Greenwood Fire	19,584	0.01775%

**Arkansas Local Police and Fire Retirement System
 Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
 Schedule of Employer Allocations – Paid
 December 31, 2023**

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Greenwood Police	\$ 280,069	0.25379%
Greers Ferry Police	33,768	0.03060%
Hackett Police	19,440	0.01762%
Hampton Police	29,593	0.02682%
Hardy Fire	4,105	0.00372%
Hardy Police	36,744	0.03330%
Harrisburg Police	64,663	0.05860%
Harrison Fire	413,536	0.37474%
Harrison Police	485,842	0.44026%
Hartford Police	8,636	0.00783%
Haskell Fire	5,030	0.00456%
Haskell Police	48,621	0.04406%
Heber Springs Fire	64,014	0.05801%
Heber Springs Police	179,245	0.16243%
Hector Police	8,571	0.00777%
Helena-West Helena Fire	246,835	0.22368%
Helena-West Helena Police	163,839	0.14847%
Hermitage Police	13,747	0.01246%
Highfill Police	59,810	0.05420%
Highland Fire	6,131	0.00556%
Highland Police	32,298	0.02927%
Holiday Island Fire	48,800	0.04422%
Holly Grove Police	1,938	0.00176%
Hope Fire	165,318	0.14981%
Hot Springs Fire	1,387,653	1.25746%
Hot Springs Police	1,971,820	1.78681%
Hot Springs Village Fire	298,702	0.27068%
Hot Springs Village Police	255,153	0.23121%
Hoxie Fire	-	0.00000%
Hoxie Police	32,047	0.02904%
Hughes Police	12,899	0.01169%
Humphrey Police	4,771	0.00432%
Huntington Police	-	0.00000%
Huntsville Fire	20,947	0.01898%
Huntsville Police	118,621	0.10749%
Huttig Police	7,200	0.00652%
Jacksonville Fire	951,391	0.86213%
Jacksonville Police	682,967	0.61889%
Jasper Police	17,315	0.01569%
Johnson Area Fire Department	-	0.00000%
Johnson Fire	86,093	0.07802%
Johnson Police	107,684	0.09758%
Jonesboro Fire	1,854,765	1.68074%

**Arkansas Local Police and Fire Retirement System
 Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
 Schedule of Employer Allocations – Paid
 December 31, 2023**

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Jonesboro Police	\$ 2,358,213	2.13695%
Judsonia Police	56,378	0.05109%
Junction City Police	-	0.00000%
Kensett Police	32,504	0.02945%
Kibler Police	16,201	0.01468%
Lake City Police	44,918	0.04070%
Lake Hamilton Fire	-	0.00000%
Lake Hamilton Fire Protection District	4,958	0.00449%
Lake Village Police	95,787	0.08680%
Lakeview Police	17,535	0.01589%
Lamar Police	35,865	0.03250%
Lavaca Police	33,344	0.03022%
Leachville Police	47,389	0.04294%
Lepanto Police	10,864	0.00984%
Lewisville Police	32,165	0.02915%
Lincoln Fire	14,604	0.01323%
Lincoln Police	116,988	0.10601%
Little Flock Police	89,924	0.08149%
Little Rock Fire	8,663,401	7.85056%
Little Rock Police	10,429,753	9.45118%
Lonoke Police	127,411	0.11546%
LOPFI Staff	213,505	0.19347%
Lowell Fire	438,963	0.39778%
Lowell Police	300,719	0.27250%
Luxora Police	11,448	0.01037%
Magnolia Fire	140,017	0.12688%
Magnolia Police	258,297	0.23406%
Malvern Fire	224,448	0.20339%
Malvern Police	272,255	0.24671%
Manila Fire	276	0.00025%
Manila Police	74,606	0.06761%
Mansfield Police	33,734	0.03057%
Marianna Fire	19,586	0.01775%
Marianna Police	85,845	0.07779%
Marion Fire	17,273	0.01565%
Marion Police	378,684	0.34315%
Marked Tree Police	72,002	0.06525%
Marmaduke Police	54,708	0.04958%
Marshall Police	23,786	0.02155%
Marvell Police	36,152	0.03276%
Maumelle Fire	595,710	0.53982%
Maumelle Police	510,475	0.46258%
Mayflower Fire	13,090	0.01186%

**Arkansas Local Police and Fire Retirement System
 Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
 Schedule of Employer Allocations – Paid
 December 31, 2023**

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Mayflower Police	\$ 89,856	0.08143%
McCroy Police	50,362	0.04564%
McGehee Fire	97,573	0.08842%
McGehee Police	100,103	0.09071%
McRae Police	12,143	0.01100%
Mena Fire	35,922	0.03255%
Mineral Springs Police	27,002	0.02447%
Monette Police	41,989	0.03805%
Monticello Fire	118,219	0.10713%
Montrose Police	300	0.00027%
Morning Star FPA	8,760	0.00794%
Morrilton	11,244	0.01019%
Mountain Home Fire	415,278	0.37631%
Mountain Home Police	472,842	0.42848%
Mountain Pine Police	23,578	0.02137%
Mountain View Police	88,333	0.08005%
Mountainburg Police	9,600	0.00870%
Mulberry Police	29,482	0.02672%
Murfreesboro Police	38,269	0.03468%
Nashville Fire	20,366	0.01846%
Newport Fire	239,697	0.21721%
Newport Police	228,063	0.20667%
Nob Hill Fire	15,298	0.01386%
North Little Rock Fire	2,826,652	2.56144%
North Little Rock Police	3,277,176	2.96970%
Northeast Lakeside Association Fire	11,919	0.01080%
Oak Grove Fire Protection Dist. #25	22,659	0.02053%
Ola Police	33,166	0.03005%
Oppelo Police	2,477	0.00224%
Osceola Fire	222,668	0.20178%
Osceola Police	322,675	0.29240%
Ozark Fire	14,861	0.01347%
Ozark Police	96,702	0.08763%
Pangburn Police	17,682	0.01602%
Paragould Fire	495,190	0.44873%
Paragould Police	619,660	0.56152%
Patterson Police	8,820	0.00799%
Pea Ridge	164,579	0.14914%
Pea Ridge Police	248,947	0.22559%
Perla Police	2,220	0.00201%
Perryville Police	60,640	0.05495%
Pine Bluff Fire	1,289,907	1.16888%
Pine Bluff Police	1,149,423	1.04158%

**Arkansas Local Police and Fire Retirement System
 Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
 Schedule of Employer Allocations – Paid
 December 31, 2023**

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Plainview Police	\$ 2,748	0.00249%
Pleasant Plains Police	16,528	0.01498%
Pocahontas Fire	71,427	0.06473%
Pocahontas Police	184,919	0.16757%
Portland Police	9,962	0.00903%
Pottsville Police	67,142	0.06084%
Prairie Grove Fire	83,443	0.07561%
Prairie Grove Police	256,793	0.23270%
Pulaski Co Fire	601,575	0.54513%
Ravenden Police	9,364	0.00849%
Rector Police	56,671	0.05135%
Redfield Police	69,464	0.06295%
Rison Police	37,008	0.03354%
Rockport Police	60,512	0.05483%
Rogers Fire	2,305,218	2.08893%
Rogers Police	1,954,429	1.77105%
Russellville Fire	800,524	0.72541%
Russellville Police	787,887	0.71396%
Salem Police	45,349	0.04109%
SAU Tech – Arkansas Fire Training Academy	12,011	0.01088%
Searcy Fire	621,000	0.56273%
Searcy Police	644,671	0.58418%
Shannon Hills Police	57,988	0.05255%
Sheridan Fire	-	0.00000%
Sherwood Police	1,076,672	0.97565%
Siloam Springs Fire	845,421	0.76610%
Siloam Springs Police	716,281	0.64908%
Smackover Police	97,383	0.08825%
Sparkman Police	1,236	0.00112%
Springdale Fire	2,710,327	2.45603%
Springdale Police	2,841,064	2.57450%
Stamps Police	25,199	0.02283%
Star City Police	62,893	0.05699%
Stephens Police	-	0.00000%
Strong Police	3,804	0.00345%
Stuttgart Fire	220,079	0.19943%
Stuttgart Police	328,564	0.29774%
Sulphur Police	27,283	0.02472%
Swifton Police	7,896	0.00716%
Texarkana Fire	924,297	0.83757%
Texarkana Police	1,051,239	0.95261%
Tontitown Fire	73,334	0.06645%
Tontitown Police	234,739	0.21271%

**Arkansas Local Police and Fire Retirement System
 Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
 Schedule of Employer Allocations – Paid
 December 31, 2023**

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Town of Highfill Fire	\$ 5,772	0.00523%
Trumann Fire	66,937	0.06066%
Trumann Police	191,661	0.17368%
Tuckerman Police	28,290	0.02564%
Tyronza Police	19,418	0.01760%
Van Buren Fire	670,912	0.60796%
Van Buren Police	589,953	0.53460%
Vilonia Fire	22,416	0.02031%
Vilonia Police	110,329	0.09998%
Waldo Police	5,204	0.00472%
Waldron Police	86,273	0.07818%
Walnut Ridge Fire	101,017	0.09154%
Walnut Ridge Police	92,769	0.08406%
Ward Fire	13,950	0.01264%
Ward Police	141,856	0.12855%
Warren Fire	43,968	0.03984%
Weiner Police	8,503	0.00771%
West Fork Fire	24,554	0.02225%
West Fork Police	64,391	0.05835%
West Memphis Fire	872,384	0.79053%
West Memphis Police	1,223,281	1.10851%
Wheatley Police	10,081	0.00914%
White Hall Police	200,114	0.18134%
Wilmot Police	10,888	0.00987%
Wilson Police	14,611	0.01324%
Wynne Fire	102,550	0.09293%
Wynne Police	269,414	0.24414%
	\$ 110,353,944	100%

**Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2023**

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
101-Gamaliel FPD #5	\$ 13,788	0.26165%
70 West Fire Protection District Fire	12,948	0.24571%
Alexander Volunteer Fire	5,460	0.10361%
Alexander Volunteer Police	1,032	0.01958%
Allison Sylamore Volunteer Fire	2,004	0.03803%
Alma Volunteer Fire	18,726	0.35536%
Alpena Volunteer Fire	9,366	0.17774%
Alzheimer Volunteer Fire	2,880	0.05465%
Alzheimer Volunteer Police	18	0.00034%
Altus Volunteer Fire	7,230	0.13720%
Altus Volunteer Police	-	0.00000%
Amity Volunteer Fire	11,520	0.21861%
Amity Volunteer Police	720	0.01366%
Antioch Volunteer Fire	8,736	0.16578%
Appleton Rural Volunteer Fire	13,542	0.25698%
Arch Street FPD #16	10,596	0.20108%
Arkadelphia Volunteer Fire	7,914	0.15018%
Arkansas City Volunteer Fire	9,384	0.17808%
Ash Flat Volunteer Fire	8,610	0.16339%
Ash Flat Volunteer Police	3,648	0.06923%
Ashdown Volunteer Fire	13,722	0.26040%
Ashdown Volunteer Police	3,600	0.06832%
Atkins Volunteer Fire	18,696	0.35479%
Atkins Volunteer Police	2,880	0.05465%
Augusta Police	720	0.01366%
Augusta Volunteer Fire	10,266	0.19482%
Austin Volunteer Fire	11,622	0.22055%
Austin Volunteer Police	432	0.00820%
Avoca Volunteer Fire	14,532	0.27577%
Bald Knob Volunteer Fire	13,008	0.24685%
Bald Knob Volunteer Police	-	0.00000%
Barling Volunteer Fire	5,970	0.11329%
Barling Volunteer Police	5,040	0.09564%
Barton-Lexa Fire Department, Inc.	30,072	0.57067%
Batesville Volunteer Fire	7,926	0.15041%
Batesville Volunteer Police	12,972	0.24617%
Bauxite Volunteer Fire	1,440	0.02733%
Bauxite Volunteer Police	696	0.01321%
Bay Village Volunteer Fire	1,512	0.02869%
Bay Volunteer Fire	12,648	0.24002%
Bay Volunteer Police	2,280	0.04327%
BDR FD#1	33,360	0.63307%
Bearden Volunteer Fire	6,570	0.12468%
Beaver Lake Volunteer Fire	13,014	0.24696%

**Arkansas Local Police and Fire Retirement System
 Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
 Schedule of Employer Allocations – Volunteer
 December 31, 2023**

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Beaverfork Volunteer Fire	\$ 10,800	0.20495%
Bee Branch Volunteer Fire	7,200	0.13663%
Beebe Volunteer Fire	15,798	0.29980%
Bella Vista Police	12	0.00023%
Belleville Volunteer Fire	8,736	0.16578%
Benton Volunteer Police	-	0.00000%
Bentonville Volunteer Fire	9,492	0.18013%
Bentonville Volunteer Police	2,880	0.05465%
Bergman Volunteer Fire Association	8,592	0.16305%
Berryville Volunteer Fire	12,186	0.23125%
Berryville Volunteer Police	720	0.01366%
Bethel Heights Volunteer Fire	-	0.00000%
Bethel Heights Volunteer Police	-	0.00000%
Bethesda Area Volunteer Fire	10,962	0.20802%
Big Creek Volunteer Fire	6,480	0.12297%
Bigelow Volunteer Fire	2,820	0.05351%
Bigger-Reyno Volunteer Fire	10,158	0.19277%
Biscoe Volunteer Fire	5,820	0.11045%
Bismarck Fire Pro Association	5,010	0.09507%
Black Rock Volunteer Police	720	0.01366%
Blytheville Volunteer Fire	720	0.01366%
Bonanza Volunteer Fire	15,336	0.29103%
Bono FID Volunteer Fire	12,312	0.23364%
Bono Volunteer Police	1,440	0.02733%
Booneville Volunteer Fire	11,760	0.22317%
Boston Mountain Volunteer Fire	16,428	0.31175%
Bradford Volunteer Fire	9,456	0.17945%
Bradford Volunteer Police	720	0.01366%
Bradley County Rural Volunteer Fire	5,040	0.09564%
Bradley Volunteer Fire	5,058	0.09598%
Bradley Volunteer Police	60	0.00114%
Brinkley Volunteer Fire	7,182	0.13629%
Brinkley Volunteer Police	1,440	0.02733%
Brookland Fire Protection District	13,560	0.25733%
Brookland Volunteer Police	2,136	0.04053%
Bruno Fire Protection District	6,480	0.12297%
Bryant Volunteer Police	9,324	0.17694%
Buena Vista Volunteer Fire	9,390	0.17819%
Buford Volunteer Fire	7,200	0.13663%
Bull Shoals Volunteer Fire	11,568	0.21952%
Bull Shoals Volunteer Police	1,362	0.02585%
Burnt Ridge Volunteer Fire	7,920	0.15030%

**Arkansas Local Police and Fire Retirement System
 Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
 Schedule of Employer Allocations – Volunteer
 December 31, 2023**

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Butterfield Volunteer Fire	\$ 23,742	0.45055%
Cabot Volunteer Fire	780	0.01480%
Caddo Valley Volunteer Fire	11,556	0.21930%
Caddo Valley Volunteer Police	5,694	0.10805%
Cairo Volunteer Fire	5,040	0.09564%
Caldwell Volunteer Fire	14,346	0.27224%
Calico Rock Volunteer Fire	7,320	0.13891%
Calion Volunteer Fire	10,110	0.19186%
Calvert Township Volunteer Fire	5,832	0.11067%
Camden Volunteer Fire	2,160	0.04099%
Cammack Village Volunteer Police	1,344	0.02550%
Camp Volunteer Fire	7,248	0.13754%
Cane Creek Volunteer Fire	8,616	0.16350%
Capps-Batavia Volunteer Fire	15,174	0.28795%
Caraway Volunteer Fire	17,106	0.32462%
Carlisle Volunteer Fire	12,198	0.23148%
Carthage Volunteer Fire	2,160	0.04099%
Cash Volunteer Fire	9,408	0.17853%
Cave City Volunteer Fire	15,852	0.30082%
Cave City Volunteer Police	5,712	0.10840%
Cave Springs Volunteer Fire	10,116	0.19197%
Cave Springs Volunteer Police	1,458	0.02767%
Cecil Rural Fire Department	1,122	0.02129%
Center Grove Volunteer Fire	5,934	0.11261%
Center Volunteer Fire	4,320	0.08198%
Centerton Volunteer Fire	4,926	0.09348%
Centerton Volunteer Police	3,588	0.06809%
Central City Volunteer Fire	1,422	0.02699%
Central City Volunteer Police	660	0.01252%
Chambersville Volunteer Fire	2,874	0.05454%
Charleston Volunteer Fire	10,710	0.20324%
Charlotte Volunteer Fire	8,682	0.16476%
Cherokee Village Volunteer Fire	2,160	0.04099%
Cherokee Village Volunteer Police	3,000	0.05693%
Cherry Hill Volunteer Fire	11,010	0.20894%
Cherry Valley Volunteer Fire	3,600	0.06832%
Cherry Valley Volunteer Police	30	0.00057%
Chickalah Volunteer Fire	6,720	0.12752%
Chidester Volunteer Fire	8,676	0.16464%
Chimes Volunteer Fire	5,760	0.10931%
Choctaw Volunteer Fire	12,114	0.22989%

**Arkansas Local Police and Fire Retirement System
 Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
 Schedule of Employer Allocations – Volunteer
 December 31, 2023**

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Cincinnati Volunteer Fire	\$ 6,522	0.12377%
Clarendon Volunteer Fire	8,784	0.16669%
Clarendon Volunteer Police	780	0.01480%
Clarksville Volunteer Fire	15,924	0.30219%
Clarksville Volunteer Police	708	0.01344%
Clinton Volunteer Fire	13,680	0.25960%
Clinton Volunteer Police	1,200	0.02277%
Coal Hill Volunteer Fire	6,474	0.12286%
Coal Hill Volunteer Police	720	0.01366%
Collegeville Volunteer Fire	17,958	0.34079%
Colt Volunteer Fire	9,462	0.17956%
Compton Volunteer Fire Assoc	2,940	0.05579%
Conway County Volunteer Fire	104,316	1.97959%
Cooterneck Volunteer Fire	5,040	0.09564%
Cord Volunteer Fire	7,770	0.14745%
Corning Volunteer Fire	10,818	0.20529%
Cotter Volunteer Fire	9,252	0.17557%
Cotter Volunteer Police	-	0.00000%
Cotter/Gassville Rural Volunteer Fire	5,970	0.11329%
Cotton Plant Volunteer Fire	2,226	0.04224%
Cotton Plant Volunteer Police	-	0.00000%
Cottonwood Rural Fire Assoc	11,454	0.21736%
County Line Volunteer Fire Assoc	6,402	0.12149%
Cove Rural Volunteer Fire	4,422	0.08392%
Crawfordsville Volunteer Fire	7,224	0.13709%
Crossett Volunteer Fire	720	0.01366%
Crossett Volunteer Police	720	0.01366%
Crow Mountain Fire Protection District	15,084	0.28625%
Crystal Fire Protection District	13,530	0.25676%
Curtis Rural Volunteer Fire	5,766	0.10942%
Dalton Volunteer Fire	10,080	0.19129%
Damascus Volunteer Fire	4,332	0.08221%
Danville Volunteer Fire	13,632	0.25869%
Dardanelle Volunteer Fire	12,036	0.22841%
Dardanelle Volunteer Police	1,542	0.02926%
De Queen Volunteer Fire	10,038	0.19049%
Deann Volunteer Fire	5,760	0.10931%
Decatur Volunteer Fire	7,932	0.15052%
Decatur Volunteer Police	4,338	0.08232%
Deer Volunteer Fire	6,480	0.12297%
Delaware Volunteer Fire	13,260	0.25163%
Dermott Volunteer Fire	11,520	0.21861%

**Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2023**

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Dermott Volunteer Police	\$ 6	0.00011%
Des Arc Volunteer Fire	11,598	0.22009%
Des Arc Volunteer Police	4,320	0.08198%
Desha Volunteer Fire	13,782	0.26154%
Devalls Bluff Volunteer Fire	11,466	0.21759%
Devalls Bluff Volunteer Police	-	0.00000%
DeWitt Volunteer Fire	15,066	0.28591%
Diaz Volunteer Fire	8,556	0.16237%
Diaz Volunteer Police	1,374	0.02607%
Dierks Volunteer Police	2,112	0.04008%
District 7 Crawford Co. Volunteer	10,032	0.19038%
Dodd Mountain Volunteer Fire	5,112	0.09701%
Dover Volunteer Fire	8,172	0.15508%
Dover Volunteer Police	654	0.01241%
Dumas Volunteer Fire	13,674	0.25949%
Dyess Volunteer Fire	6,438	0.12217%
Earle Volunteer Fire	11,520	0.21861%
Earle Volunteer Police	114	0.00216%
East Camden Volunteer Fire	9,720	0.18445%
East Camden Volunteer Police	72	0.00137%
East End Fire Protection District	15,774	0.29934%
East Pulaski County Volunteer Fire	7,128	0.13527%
Elaine Volunteer Fire	12,312	0.23364%
Elkins Volunteer Fire	15,660	0.29718%
Elkins Volunteer Police	2,352	0.04463%
Elm Springs Volunteer Police	6,414	0.12172%
Emmet Volunteer Fire	6,480	0.12297%
EMP Rural Fire Association	13,806	0.26199%
England Volunteer Fire	12,780	0.24252%
Etowah Volunteer Fire	6,762	0.12832%
Eudora Volunteer Fire	10,740	0.20381%
Eureka Springs Volunteer Fire	12,948	0.24571%
Eureka Springs Volunteer Police	5,016	0.09519%
Evansville Volunteer Fire	5,010	0.09507%
Evening Shade Police	2,160	0.04099%
Evening Shade Volunteer Fire	6,498	0.12331%
Faircrest Volunteer Fire	14,448	0.27418%
Fairfield Bay Volunteer Fire	31,680	0.60119%
Fairview Fire Protection District Volunteer Fire	7,194	0.13652%
Fairview Rural Fire District	5,688	0.10794%
Farmington Volunteer Fire	12,318	0.23376%
Farmington Volunteer Police	3,522	0.06684%

**Arkansas Local Police and Fire Retirement System
 Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
 Schedule of Employer Allocations – Volunteer
 December 31, 2023**

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Fifty Six Volunteer Fire	\$ 4,320	0.08198%
Fire District #6 Crawford Co	4,320	0.08198%
Fisher Volunteer Fire	9,360	0.17762%
Flippin Volunteer Fire	7,812	0.14825%
Flippin Volunteer Police	720	0.01366%
Floral Volunteer Fire	5,112	0.09701%
Fordyce Volunteer Fire	8,148	0.15462%
Foreman Volunteer Fire	9,570	0.18161%
Forrest City Volunteer Fire	3,516	0.06672%
Forrest City Volunteer Police	2,880	0.05465%
Fort Smith Volunteer Police	4,236	0.08039%
Fountain Lake Volunteer Fire	13,026	0.24719%
Fox Volunteer Fire	8,082	0.15337%
Frenchport Volunteer Fire	14,328	0.27190%
Gallatin Volunteer Fire	12,156	0.23068%
Garland Volunteer Fire	4,320	0.08198%
Garnett Volunteer Fire	10,866	0.20620%
Gassville Volunteer Fire	9,408	0.17853%
Gassville Volunteer Police	2,160	0.04099%
Gentry Volunteer Fire	14,232	0.27008%
Gentry Volunteer Police	2,892	0.05488%
Gillett Volunteer Fire	7,200	0.13663%
Gillham Volunteer Fire	6,396	0.12138%
Glenwood Volunteer Fire	12,336	0.23410%
Glenwood Volunteer Police	4,056	0.07697%
Goshen Fire Dist Assoc	10,818	0.20529%
Goshen Volunteer Police	-	0.00000%
Gosnell Volunteer Fire	13,548	0.25710%
Gosnell Volunteer Police	750	0.01423%
Gould Volunteer Fire	7,872	0.14939%
Grady Volunteer Fire	10,080	0.19129%
Gravel Ridge Fire Protection Dist.	11,520	0.21861%
Gravette Volunteer Fire	20,190	0.38314%
Gravette Volunteer Police	2,094	0.03974%
Grayson Fire Assoc	2,880	0.05465%
Green Forest Volunteer Fire	14,478	0.27475%
Green Forest Volunteer Police	24	0.00046%
Greenbrier Volunteer Fire	18,192	0.34523%
Greenland Volunteer Police	2,178	0.04133%
Greenwood Rural Volunteer Fire	7,920	0.15030%
Greenwood Volunteer Fire	29,292	0.55587%
Greenwood Volunteer Police	286	0.51060%

**Arkansas Local Police and Fire Retirement System
 Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
 Schedule of Employer Allocations – Volunteer
 December 31, 2023**

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Greers Ferry Volunteer Fire	\$ 16,494	0.31300%
Grover Township Volunteer Fire	8,688	0.16487%
Grubbs Volunteer Fire	12,240	0.23228%
Gum Springs Volunteer Fire	7,920	0.15030%
Gurdon Volunteer Fire	12,372	0.23478%
Guy Community Volunteer Fire	6,252	0.11864%
Hackett Volunteer Fire	11,586	0.21987%
Hackett Volunteer Police	1,440	0.02733%
Hagarville RFD #3	9,414	0.17865%
Halley Volunteer Fire	5,040	0.09564%
Hamburg Volunteer Fire	16,536	0.31380%
Hampton Volunteer Fire	11,520	0.21861%
Hampton Volunteer Police	-	0.00000%
Hand Cove Fire Prot District	14,400	0.27327%
Hardin Volunteer Fire	8,796	0.16692%
Hardy Volunteer Fire	10,926	0.20734%
Hardy Volunteer Police	2,160	0.04099%
Harmon Volunteer Fire	12,162	0.23080%
Harrell Volunteer Fire	13,572	0.25755%
Harrisburg Volunteer Fire	13,782	0.26154%
Harrison Volunteer Fire	1,404	0.02664%
Harrison Volunteer Police	4,380	0.08312%
Hartford Volunteer Fire	11,556	0.21930%
Hartford Volunteer Police	-	0.00000%
Haskell Volunteer Fire	8,622	0.16362%
Haskell Volunteer Police	2,106	0.03997%
Hatfield Volunteer Fire	10,800	0.20495%
Hazen Volunteer Fire	12,312	0.23364%
Heber Springs Volunteer Fire	14,478	0.27475%
Heber Springs Volunteer Police	-	0.00000%
Hector Volunteer Police	1,440	0.02733%
Helena-West Helena Volunteer Fire	7,338	0.13925%
Helena-West Helena Volunteer Police	762	0.01446%
Hensley Volunteer Fire	3,966	0.07526%
Hermitage Volunteer Fire	5,040	0.09564%
Hermitage Volunteer Police	1,440	0.02733%
Hickory Creek Volunteer Fire	4,320	0.08198%
Hickory Ridge Volunteer Fire	11,508	0.21839%
Higginson Volunteer Fire	14,088	0.24821%
Higginson Volunteer Fire	-	0.00000%
Higginson Volunteer Police	2,568	0.05453%
Higginson Volunteer Fire	-	0.00000%

**Arkansas Local Police and Fire Retirement System
 Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
 Schedule of Employer Allocations – Volunteer
 December 31, 2023**

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Highfill Volunteer Fire	\$ 15,234	0.28909%
Highfill Volunteer Police	4,320	0.08198%
Highland Volunteer Fire	7,200	0.13663%
Highland Volunteer Police	4,320	0.08198%
Highway 15 South Volunteer Fire	10,122	0.19208%
Highway 286 East Volunteer Fire	10,194	0.19345%
Highway 70 West FPA	-	0.00000%
Highway 94 East Volunteer Fire	5,772	0.10953%
Hilltop Fire District# 51	10,080	0.19129%
Hilltop Volunteer Fire	10,038	0.19049%
Holiday Island Volunteer Fire	10,500	0.19926%
Holland Volunteer Fire	9,438	0.17910%
Hollis Volunteer Fire	8,694	0.16498%
Holly Grove Volunteer Fire	7,920	0.15030%
Holly Grove Volunteer Police	726	0.01378%
Hon Volunteer Fire	6,480	0.12297%
Hope Volunteer Fire	2,160	0.04099%
Hopewell Fire District	4,872	0.09246%
Horatio Volunteer Fire	15,306	0.29046%
Horseshoe Lake Volunteer Fire	9,360	0.17762%
Hot Springs Village Volunteer Fire	5,148	0.09769%
Hot Springs Village Volunteer Police	720	0.01366%
Hoxie Volunteer Fire	14,424	0.27372%
Hoxie Volunteer Police	2,232	0.04236%
Hughes Volunteer Fire	11,526	0.21873%
Hughes Volunteer Police	678	0.01287%
Humphrey Volunteer Fire	7,236	0.13732%
Humphrey Volunteer Police	690	0.01309%
Huntington Volunteer Fire	7,920	0.15030%
Huntington Volunteer Police	720	0.01366%
Huntsville Volunteer Fire	12,540	0.23797%
Huntsville Volunteer Police	1,428	0.02710%
Huttig Volunteer Fire	7,338	0.13925%
Imboden Volunteer Fire	10,800	0.20495%
Inspiration Point Rural Fire Protection District	6,696	0.12707%
lone Community Fire	4,410	0.08369%
Jasper Volunteer Fire	3,978	0.07549%
Johnson Area Volunteer Fire	-	0.00000%
Johnson County Rfd #1	11,694	0.22192%
Johnson County Rfd #2	10,764	0.20427%
Johnson County Rfd #4	7,944	0.15075%
Johnson County Rfd #5	4,194	0.07959%

**Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2023**

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Johnson County Rfd #7	\$ 7,128	0.13527%
Johnson County Rfd #8	15,180	0.28807%
Johnson Volunteer Fire	12,270	0.23285%
Joiner Volunteer Fire	9,414	0.17865%
Jonesboro Volunteer Police	720	0.01366%
Joplin Volunteer Fire	11,520	0.21861%
Judsonia Volunteer Fire	14,394	0.27315%
Judsonia Volunteer Police	3,618	0.06866%
Junction City Volunteer Fire	7,542	0.14312%
Junction City Volunteer Police	738	0.01400%
Keiser Volunteer Fire	12,240	0.23228%
Kensett Volunteer Fire	5,958	0.11306%
Kensett Volunteer Police	66	0.00125%
Keo Volunteer Fire	4,290	0.08141%
Knoxville Volunteer Fire	2,952	0.05602%
Krooked Kreek Volunteer Fire	11,790	0.22374%
Lake City Volunteer Fire	18,654	0.35399%
Lake Hamilton Fire Protection District	14,994	0.28454%
Lake Hamilton Volunteer Fire	-	0.00000%
Lake Maumelle Area RFD	15,126	0.28704%
Lake Norrell Area Fire Protection District	7,920	0.15030%
Lake Village Volunteer Fire	15,120	0.28693%
Lake Village Volunteer Police	720	0.01366%
Lakeview Volunteer Police	1,452	0.02755%
Lakeway Rural Volunteer Fire	612	0.01161%
Lamar Volunteer Fire	7,308	0.13868%
Landis Volunteer Fire	14,346	0.27224%
Lavaca Volunteer Fire	10,920	0.20723%
Lavaca Volunteer Police	2,958	0.05613%
Lawson-Urbana Volunteer Fire	7,920	0.15030%
Lazy Acres Volunteer Fire	4,320	0.08198%
Leachville Volunteer Fire	15,168	0.28784%
Leachville Volunteer Police	720	0.01366%
Lead Hill Volunteer Fire	9,360	0.17762%
Lepanto Volunteer Fire	15,024	0.28511%
Leslie Volunteer Fire	7,854	0.14904%
Lewisville Volunteer Fire	11,550	0.21918%
Liberty Volunteer Fire	4,320	0.08198%
Lincoln Volunteer Fire	8,364	0.15872%
Lincoln Volunteer Police	3,600	0.06832%
Linwood-Moscow Volunteer Fire	7,950	0.15087%
Little Flock Volunteer Fire	10,080	0.19129%

**Arkansas Local Police and Fire Retirement System
 Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
 Schedule of Employer Allocations – Volunteer
 December 31, 2023**

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Little Flock Volunteer Police	\$ 1,422	0.02699%
Lockesburg Volunteer Fire	18,510	0.35126%
London Rural Volunteer Fire	14,292	0.27122%
Lone Rock Volunteer Fire	7,710	0.14631%
Lonoke Volunteer Fire	14,472	0.27463%
Louann Volunteer Fire	5,706	0.10828%
Lowell Volunteer Fire	654	0.01241%
Lowell Volunteer Police	2,814	0.05340%
Luxora Volunteer Fire	7,920	0.15030%
Lynne Volunteer Fire	8,640	0.16396%
Magazine Volunteer Fire	2,880	0.05465%
Magnet Cove Volunteer Fire	7,986	0.15155%
Magnolia Volunteer Fire	6,432	0.12206%
Magnolia Volunteer Police	7,836	0.14870%
Malvern Volunteer Fire	2,874	0.05454%
Mammoth Spring Volunteer Fire	7,968	0.15121%
Manila Volunteer Fire	15,384	0.29194%
Mansfield Volunteer Fire	4,320	0.08198%
Marble Volunteer Fire	2,880	0.05465%
Marianna Volunteer Fire	11,700	0.22203%
Marianna Volunteer Police	-	0.00000%
Marion Volunteer Fire	25,410	0.48220%
Marion Volunteer Police	15,462	0.29342%
Marked Tree Volunteer Fire	11,784	0.22362%
Marked Tree Volunteer Police	90	0.00171%
Marmaduke Volunteer Fire	11,382	0.21599%
Marmaduke Volunteer Police	2,160	0.04099%
Marshall Volunteer Fire	7,896	0.14984%
Marshall Volunteer Police	720	0.01366%
Marvell Volunteer Fire	12,960	0.24594%
Marvell Volunteer Police	720	0.01366%
Maumelle Volunteer Fire	4,254	0.08073%
Mayflower Volunteer Fire	13,548	0.25710%
Mayflower Volunteer Police	-	0.00000%
Maynard Volunteer Fire	9,354	0.17751%
McCrary Volunteer Fire	15,120	0.28693%
McCrary Volunteer Police	-	0.00000%
McGehee Volunteer Fire	10,638	0.20188%
McNeil Volunteer Fire	10,146	0.19254%
McRae Volunteer Fire	5,160	0.09792%
McRae Volunteer Police	12	0.00023%
Melbourne Volunteer Fire	8,868	0.16829%

**Arkansas Local Police and Fire Retirement System
 Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
 Schedule of Employer Allocations – Volunteer
 December 31, 2023**

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Melrose Volunteer Fire	\$ 2,802	0.05317%
Mena Volunteer Fire	14,448	0.27418%
Midland Volunteer Fire	8,730	0.16567%
Milo Volunteer Fire	10,842	0.20575%
Mineral Springs Volunteer Fire	8,550	0.16225%
Mineral Springs Volunteer Police	1,440	0.02733%
Monette Volunteer Fire	17,352	0.32929%
Monticello Volunteer Fire	7,110	0.13493%
Montrose Volunteer Fire	4,218	0.08004%
Morning Star FPA	14,328	0.27190%
Morning Star Volunteer Fire	5,760	0.10931%
Moro Volunteer Fire	2,820	0.05351%
Morrilton Volunteer Fire	18,648	0.35388%
Morrison Volunteer Fire	7,200	0.13663%
Morrow Volunteer Fire	8,598	0.16316%
Mount Holly Volunteer Fire	12,240	0.23228%
Mount Ida Volunteer Fire	14,394	0.27315%
Mountain Home Volunteer Fire	8,706	0.16521%
Mountain Home Volunteer Police	3,606	0.06843%
Mountain Pine Volunteer Police	1,428	0.02710%
Mountain View Volunteer Fire	18,588	0.35274%
Mountain View Volunteer Police	768	0.01457%
Mountainburg Volunteer Fire	21,780	0.41332%
Mountainburg Volunteer Police	678	0.01287%
Mt Judea Area Volunteer Fire	17,280	0.32792%
Mulberry Police	1,296	0.02459%
Mulberry Volunteer Fire	18,672	0.35434%
Murfreesboro Volunteer Fire	9,360	0.17762%
Nashville Volunteer Fire	16,470	0.31255%
Natural Dam Volunteer Fire	2,232	0.04236%
New Blaine Rural Volunteer Fire	10,014	0.19003%
Newark Volunteer Fire	15,096	0.28647%
Newark Volunteer Police	18	0.00034%
Newcastle Rural Volunteer Fire	6,480	0.12297%
Newport Volunteer Fire	5,010	0.09507%
Newport Volunteer Police	42	0.00080%
Nimrod/Aplin Volunteer Fire	7,200	0.13663%
Nob Hill Volunteer Fire	16,626	0.31551%
Norfolk Volunteer Police	1,220	0.02315%
Norman Volunteer Fire	7,920	0.15030%
Norphlet Volunteer Fire	11,520	0.21861%
Norphlet Volunteer Police	720	0.01366%

**Arkansas Local Police and Fire Retirement System
 Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
 Schedule of Employer Allocations – Volunteer
 December 31, 2023**

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
North Crossett Volunteer Fire	\$ 7,854	0.14904%
North Pulaski FPD	13,056	0.24776%
Northeast Benton Co.	27,588	0.52353%
Northeast Greene County Fire District	9,300	0.17648%
Northeast Lakeside Volunteer Fire	9,420	0.17876%
Northeast Saline County Fire	10,602	0.20119%
Northside Volunteer Fire	4,308	0.08175%
Northside Volunteer Fire	8,640	0.16396%
Oak Grove Fire Protection Dist. #25	12,138	0.23034%
Oak Grove Volunteer Fire	13,710	0.26017%
Oil Trough Volunteer Fire	10,746	0.20393%
Ola Volunteer Fire	8,694	0.16498%
Ola Volunteer Police	1,362	0.02585%
Oppelo Volunteer Fire	9,312	0.17671%
Oppelo Volunteer Police	1,500	0.02847%
Osceola Volunteer Fire	6,702	0.12718%
Osceola Volunteer Police	2,880	0.05465%
Ouachita Co FD #1	5,760	0.10931%
Ouachita Volunteer Fire	8,040	0.15257%
Oxley Volunteer Fire	2,880	0.05465%
Ozark Volunteer Fire	12,708	0.24116%
Ozark Volunteer Police	2,244	0.04258%
Pangburn Volunteer Fire	24,480	0.46455%
Pangburn Volunteer Police	-	0.00000%
Paragould Volunteer Fire	7,044	0.13367%
Paragould Volunteer Police	4,248	0.08061%
Paris Volunteer Fire	11,508	0.21839%
Parkin Volunteer Fire	6,354	0.12058%
Parthenon Volunteer Fire	9,504	0.18036%
Patterson Volunteer Fire	7,302	0.13857%
Patterson Volunteer Police	720	0.01366%
Pea Ridge Volunteer Fire	11,406	0.21645%
Pea Ridge Volunteer Police	2,856	0.05420%
Peel Volunteer Fire & Rescue	10,746	0.20393%
Perla Volunteer Fire	5,706	0.10828%
Perryville Volunteer Fire	7,200	0.13663%
Philadelphia Volunteer Fire	7,230	0.13720%
Piggott Volunteer Fire	16,698	0.31688%
Pine Bluff Volunteer Police	5,088	0.09655%
Pine Ridge Volunteer Fire	3,600	0.06832%
Pine Village Volunteer Fire	8,352	0.15849%
Pineville Volunteer Fire	11,106	0.21076%

**Arkansas Local Police and Fire Retirement System
 Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
 Schedule of Employer Allocations – Volunteer
 December 31, 2023**

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Piney Point Volunteer Fire	\$ 11,706	0.22214%
Plainview Volunteer Fire	11,628	0.22066%
Pleasant Plains Volunteer Fire	12,354	0.23444%
Plumerville Volunteer Fire	10,080	0.19129%
Pocahontas Volunteer Fire	12,438	0.23603%
Pocahontas Volunteer Police	4,338	0.08232%
Ponca Volunteer Fire	6,480	0.12297%
Portland Volunteer Fire	2,880	0.05465%
Portland Volunteer Police	42	0.00080%
Pottsville Volunteer Fire	10,020	0.19015%
Pottsville Volunteer Police	2,940	0.05579%
Prairie Grove Volunteer Fire	10,062	0.19095%
Prairie Grove Volunteer Police	3,732	0.07082%
Prescott Volunteer Fire	5,040	0.09564%
Pulaski Co Volunteer Fire	2,160	0.04099%
Pyatt Rural Fire & Def Assoc	6,480	0.12297%
Quail Creek Volunteer Fire	2,160	0.04099%
Quitman Volunteer Fire	8,658	0.16430%
Ravenden Volunteer Fire	8,640	0.16396%
Rector Volunteer Fire	13,092	0.24844%
Rector Volunteer Police	1,404	0.02664%
Redfield Volunteer Fire	18,114	0.34375%
Redfield Volunteer Police	1,440	0.02733%
Richwood Volunteer Fire	3,600	0.06832%
Rison Volunteer Fire	13,086	0.24833%
Riverdale Volunteer Fire	2,880	0.05465%
Rockport Volunteer Fire	5,040	0.09564%
Rockport Volunteer Police	66	0.00125%
Rocky Branch Volunteer Fire	12,180	0.23114%
Rogers Volunteer Police	-	0.00000%
Rondo Volunteer Fire	720	0.01366%
Rose Bud Volunteer Fire	10,896	0.20677%
Ross Van Ness – Wellford Volunteer Fire	12,240	0.23228%
Round Mountain Volunteer Fire	14,388	0.27304%
Ruddell Hill Volunteer Fire	6,402	0.12149%
Rudd's Crossing Volunteer Fire	5,040	0.09564%
Runyan Acres Volunteer Fire Department Fire	8,172	0.15508%
Russell Volunteer Fire	6,768	0.12844%
Salem Volunteer Fire	13,890	0.26359%
Salem-Saline County Volunteer	20,190	0.38314%
Saratoga Volunteer Fire	1,440	0.02733%
Sardis Fire Protection District	14,268	0.27076%

**Arkansas Local Police and Fire Retirement System
 Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
 Schedule of Employer Allocations – Volunteer
 December 31, 2023**

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Scotland Area Fire & Emergency	\$ 14,616	0.27737%
Scott Volunteer Fire	6,426	0.12195%
Scranton Rural Volunteer Fire	12,210	0.23171%
SE Jefferson Co Volunteer Fire	7,170	0.13606%
Searcy Volunteer Fire	1,440	0.02733%
Searcy Volunteer Police	7,200	0.13663%
Sedgwick Fire Improvement Dist	4,302	0.08164%
Shady Grove Fire & Rescue	5,646	0.10714%
Shannon Hills Volunteer Fire	9,990	0.18958%
Shannon Hills Volunteer Police	4,230	0.08027%
Shaw Volunteer Fire Protection	9,972	0.18924%
Sheridan Volunteer Fire	17,604	0.33407%
Sherwood Volunteer Police	2,208	0.04190%
Siloam Springs Volunteer Fire	4,308	0.08175%
Siloam Springs Volunteer Police	798	0.01514%
Sixth District Volunteer Fire	12,972	0.24617%
Smackover Volunteer Fire	12,960	0.24594%
Smackover Volunteer Police	-	0.00000%
Smyrna Volunteer Fire	5,496	0.10430%
Snowball Volunteer Fire	9,342	0.17728%
South Carroll Co Fire Assoc	10,776	0.20449%
South Greene County Volunteer Fire	10,680	0.20267%
South Mountain Volunteer Fire	3,576	0.06786%
Southbend Volunteer Fire	12,270	0.23285%
Southridge Volunteer Fire	12,066	0.22897%
Southside Volunteer Fire	20,766	0.39407%
Sparkman Volunteer Fire	9,972	0.18924%
Sparkman Volunteer Police	-	0.00000%
St. Francis Volunteer Fire	3,138	0.05955%
Stamps Volunteer Fire	13,728	0.26051%
Star City Volunteer Fire	15,120	0.28693%
Star City Volunteer Police	2,106	0.03997%
Stephens Volunteer Fire	7,200	0.13663%
Strawberry Volunteer Fire	10,062	0.19095%
Strickler Volunteer Fire	6,528	0.12388%
Strong Volunteer Fire	10,080	0.19129%
Strong Volunteer Police	30	0.00057%
Stuttgart Police	4,386	0.08323%
Stuttgart Volunteer Fire	6,120	0.11614%
Sulphur Rock Area Volunteer Fire	7,200	0.13663%
Sulphur Springs Volunteer Fire	2,928	0.05556%
Sulphur Springs Volunteer Police	2,160	0.04099%

**Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2023**

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Summit Volunteer Fire	\$ 12,960	0.24594%
Sunnyland Rural Volunteer Fire	6,480	0.12297%
Sunset Rural Volunteer Fire	6,480	0.12297%
Swifton Volunteer Fire	11,520	0.21861%
Swifton Volunteer Police	-	0.00000%
Taylor Volunteer Fire	5,862	0.11124%
Texarkana Volunteer Police	-	0.00000%
Thornton Volunteer Fire	9,360	0.17762%
Tillar Volunteer Fire	10,014	0.19003%
Timbo Volunteer Fire	15,774	0.29934%
Tinsman Volunteer Fire	5,040	0.09564%
Tontitown Area Volunteer Fire	10,062	0.19095%
Tontitown Volunteer Fire	5,298	0.10054%
Tontitown Volunteer Police	7,272	0.13800%
Town of Concord Police	2,880	0.05465%
Town of Sherrill VFD	5,760	0.10931%
Town of St. Charles Volunteer Fire	7,200	0.13663%
Tracy Area Volunteer Fire	7,050	0.13379%
Trumann Volunteer Fire	7,200	0.13663%
Trumann Volunteer Police	2,880	0.05465%
Tuckerman Volunteer Fire	13,518	0.25653%
Tuckerman Volunteer Police	672	0.01275%
Tull Fire & Rescue	7,272	0.13800%
Turrell Volunteer Fire	2,160	0.04099%
Turtle Creek Volunteer Fire	15,834	0.30048%
Tyronza Volunteer Fire	11,430	0.21691%
Tyronza Volunteer Police	768	0.01457%
Umpire Volunteer Fire	6,372	0.12092%
Upper White Oak Lake VFD Fire	5,016	0.09519%
Valley Springs Volunteer Fire	8,628	0.16373%
Van Buren Volunteer Police	6,384	0.12115%
Vandervoort Rural Volunteer Fire	7,920	0.15030%
Velvet Ridge Fire Protection District	10,932	0.20745%
Vilonia Volunteer Fire	18,564	0.35229%
Vilonia Volunteer Police	720	0.01366%
Viola Volunteer Fire	6,480	0.12297%
Wabaseka Volunteer Fire	3,432	0.06513%
Waldo Volunteer Fire	2,880	0.05465%
Waldo Volunteer Police	1,368	0.02596%
Waldron Volunteer Fire	12,948	0.24571%
Walnut Ridge Volunteer Fire	8,724	0.16555%
Walnut Ridge Volunteer Police	1,440	0.02733%

**Arkansas Local Police and Fire Retirement System
 Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
 Schedule of Employer Allocations – Volunteer
 December 31, 2023**

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Ward Volunteer Fire	\$ 11,028	0.20928%
Ward Volunteer Police	720	0.01366%
Warren Volunteer Fire	23,040	0.43723%
Washington Volunteer Fire	8,784	0.16669%
Water Valley Volunteer Fire	7,956	0.15098%
Watson Chapel Volunteer Fire	10,710	0.20324%
Wedington Volunteer Fire	21,456	0.40717%
Weiner Volunteer Fire	8,646	0.16407%
Weiner Volunteer Police	54	0.00102%
Wescon Volunteer Fire	14,370	0.27270%
Wesley Volunteer Fire	3,534	0.06706%
West Fork Volunteer Fire	16,782	0.31847%
West Fork Volunteer Police	5,064	0.09610%
West Memphis Volunteer Police	7,248	0.13754%
West Point Volunteer Fire	5,040	0.09564%
West Pulaski Volunteer Fire	37,662	0.71471%
Western Greene Co Fire	15,816	0.30014%
Western Grove Volunteer Fire	13,680	0.25960%
Wheatley Volunteer Fire	5,760	0.10931%
Wheeler Volunteer Fire	15,060	0.28579%
White Bluff-Rye Hill Volunteer Fire	12,756	0.24207%
White Hall Volunteer Fire	12,132	0.23023%
White Hall Volunteer Police	3,642	0.06911%
Whitehouse Volunteer Fire	12,906	0.24492%
Wickes RVFD #2	6,480	0.12297%
Williams Junction Volunteer Fire	5,760	0.10931%
Wilmar Volunteer Fire	5,754	0.10919%
Wilmot Volunteer Fire	4,266	0.08096%
Wilmot Volunteer Police	6	0.00011%
Wilson Police	96	0.00182%
Wilson Volunteer Fire	6,480	0.12297%
Wilton Volunteer Fire	5,040	0.09564%
Winchester Volunteer Fire	5,040	0.09564%
Woodlawn Volunteer Fire	11,442	0.21713%
Wright-Pastoria Volunteer Fire	-	0.00000%
Wynne Volunteer Fire	7,806	0.14813%
Wynne Volunteer Police	1,506	0.02858%
Y-City Volunteer Fire	7,200	0.13663%
Yellville Volunteer Fire	8,640	0.16396%
Zinc Volunteer Fire	7,890	0.14973%
	\$ 5,269,578	100%

**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, 2023**

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportion Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportion Share of Contributions	Total Employer Pension Expense
70 West Fire Protection District Fire	\$ 208,226	\$ 25,524	\$ 19,272	\$ 784	\$ 33,098	\$ 78,678	\$ -	\$ -	\$ 9,742	\$ 994	\$ 10,736	\$ 27,136	\$ 45,900	\$ 73,036
Alexander Fire	939,760	115,195	86,977	3,537	23,335	229,044	-	-	43,965	56,844	100,809	122,471	1,822	124,293
Alexander Police	1,032,585	126,573	95,569	3,886	38,759	264,787	-	-	48,308	10,899	59,207	134,568	76,549	211,117
Alzheimer Police	103,401	12,675	9,570	389	241	22,875	-	-	4,837	9,047	13,884	13,475	(5,836)	7,639
Altus Police	81,796	10,026	7,570	308	7,275	25,179	-	-	3,827	12,329	16,156	10,660	(5,732)	4,928
Amity Police	110,621	13,560	10,238	416	672	24,886	-	-	5,175	8,640	13,815	14,416	(3,788)	10,628
Arkadelphia Fire	1,285,799	157,612	119,004	4,839	23,823	305,278	-	-	60,154	20,935	81,089	167,568	37,408	204,976
Ash Flat Fire	431,710	50,344	38,012	1,546	-	89,902	-	-	19,215	10,564	29,779	53,525	(11,764)	41,761
Ash Flat Police	411,816	52,932	39,966	1,625	24,153	118,676	-	-	20,202	19,614	39,816	56,275	24,564	80,839
Ashdown Fire	90,358	11,076	8,363	340	26,220	45,999	-	-	4,227	-	4,227	11,776	20,113	31,889
Ashdown Police	1,232,248	151,047	114,048	4,638	6,763	276,496	-	-	57,649	38,836	96,485	160,589	(3,249)	157,340
Atkins Police	887,814	108,827	82,170	3,341	870	195,208	-	-	41,535	33,722	75,257	115,702	(30,552)	85,150
Augusta Police	574,256	70,392	53,149	2,161	7,724	133,426	-	-	26,866	70,699	97,565	74,838	(23,523)	51,315
Austin Police	430,438	52,763	39,838	1,620	42,765	136,986	-	-	20,137	-	20,137	56,095	29,435	85,530
Bald Knob Police	830,418	101,792	76,857	3,125	43,494	225,268	-	-	38,850	1,236	40,086	108,222	31,059	139,281
Barling Fire	680,613	83,429	62,993	2,562	32,129	181,113	-	-	31,842	783	32,625	88,699	6,504	95,203
Barling Police	1,207,468	148,010	111,755	4,544	59,682	323,991	-	-	56,490	17,007	73,497	157,360	(14,591)	142,769
Batesville Fire	1,240,139	152,015	114,778	4,667	-	271,460	-	-	58,018	125,164	183,182	161,617	(80,388)	81,229
Batesville Police	2,269,658	278,212	210,063	8,542	12,329	509,146	-	-	106,183	40,047	146,230	295,786	(22,506)	273,280
Bauxite Police	277,160	33,974	25,652	1,043	76,967	137,636	-	-	12,967	6,486	19,453	36,120	39,505	75,625
Bay Police	460,315	56,425	42,603	1,732	25,682	126,442	-	-	21,535	47,074	68,609	59,989	(667)	59,322
Beaver Lake Fire	413,368	50,670	38,258	1,556	239,545	330,029	-	-	19,339	487,191	506,530	53,871	(35,016)	18,855
Beebe Fire	477,957	58,587	44,236	1,799	143,166	247,788	-	-	22,361	-	22,361	62,288	91,904	154,192
Bella Vista Fire	10,097,855	1,237,783	934,585	38,004	55,970	2,266,342	-	-	472,415	92,554	564,969	1,315,972	(24,480)	1,291,492
Bella Vista Police	6,635,124	813,325	614,099	24,972	145,872	1,598,268	-	-	310,415	46,442	356,857	864,702	40,394	905,096
Benton Fire	10,537,282	1,291,647	975,255	39,658	284,542	2,591,102	-	-	492,973	-	492,973	1,373,239	163,769	1,537,008
Benton Police	9,993,076	1,224,939	924,887	37,610	43,466	2,230,902	-	-	467,513	24,690	492,203	1,302,317	66,153	1,368,470
Bentonville Fire	17,373,375	2,129,607	1,607,954	65,386	150,229	3,953,176	-	-	812,790	406,035	1,218,825	2,264,132	307,177	2,571,309
Bentonville Police	15,426,111	1,890,914	1,427,730	58,057	882,722	4,259,423	-	-	721,690	-	721,690	2,010,360	527,807	2,538,167
Berryville Police	1,807,656	221,580	167,304	6,803	14,056	409,743	-	-	84,569	14,703	99,272	235,577	(11,619)	223,958
Bethel Heights Police	-	-	-	-	1	1	-	-	-	49,796	49,796	-	(153,329)	(153,329)
Black Rock Police	69,823	8,559	6,462	263	276	15,560	-	-	3,267	4,570	7,837	9,099	(1,756)	7,343
Blytheville Fire	3,124,729	383,025	289,202	11,760	139,592	823,579	-	-	146,186	114,056	260,242	407,221	(46,016)	361,205
Blytheville Police	3,787,900	464,316	350,581	14,256	34,634	863,787	-	-	177,212	38,180	215,392	493,646	74,243	567,889
Bono Police	461,567	56,578	42,719	1,737	-	101,034	-	-	21,594	5,122	26,716	60,152	(4,670)	55,482
Bradford Police	233,305	28,598	21,593	878	3,336	54,405	-	-	10,915	9,832	20,747	30,405	(5,149)	25,256
Bradley Police	44,771	5,488	4,144	168	31	9,831	-	-	2,095	15,588	17,683	5,835	(698)	5,137
Brinkley Fire	89,723	10,998	8,304	338	-	19,640	-	-	4,198	7,595	11,793	11,693	(4,800)	6,893
Brinkley Police	720,495	88,317	66,684	2,712	47,451	205,164	-	-	33,707	4,925	38,632	93,896	(351)	93,545
Brookland Police	1,071,795	131,379	99,198	4,034	121,670	356,281	-	-	50,143	-	50,143	139,678	99,973	239,651
Bryant Fire	6,440,268	789,440	596,065	24,239	142,840	1,552,584	-	-	301,299	65,740	367,039	839,308	11,398	850,706
Bryant Police	6,348,631	778,208	587,584	23,894	223,041	1,612,727	-	-	297,012	21,528	318,540	827,366	110,703	938,069
Buford Fire	98,312	12,051	9,099	370	-	21,520	-	-	4,599	8,734	13,333	12,812	(4,383)	8,429
Bull Shoals Fire	90,920	11,145	8,415	342	2,111	22,013	-	-	4,254	8,562	12,816	11,849	(436)	11,413
Bull Shoals Police	347,799	42,633	32,190	1,309	32,856	108,988	-	-	16,271	19,488	35,759	45,326	16,456	61,782
Cabot Fire	5,460,191	669,304	505,356	20,550	57,999	1,253,209	-	-	255,448	41,080	296,528	711,583	(25,568)	686,015
Cabot Police	5,729,695	702,339	530,299	21,564	22,107	1,276,309	-	-	268,056	259,670	527,726	746,705	(82,300)	664,405
Caddo Valley Fire	59,102	7,245	5,470	222	92	13,029	-	-	2,765	5,814	8,579	7,702	(2,591)	5,111
Caddo Valley Police	308,189	37,777	28,524	1,160	806	68,267	-	-	14,418	17,729	32,147	40,164	(7,276)	32,888
Calion Police	14,857	1,821	1,375	56	8,286	11,538	-	-	695	-	695	1,936	3,716	5,652
Camden Fire	3,104,710	380,572	287,350	11,685	29,350	708,957	-	-	145,250	165,936	311,186	404,612	(36,787)	367,825
Camden Police	2,077,713	254,684	192,298	7,820	42,081	496,883	-	-	97,203	329	97,532	270,772	44,428	315,200
Cammack Village Police	400,397	49,080	37,058	1,507	45,698	133,343	-	-	18,732	2,991	21,723	52,181	30,725	82,906
Caraway Police	258,312	31,664	23,907	972	5,626	62,169	-	-	12,085	4,677	16,762	33,664	772	34,436
Carlisle Police	389,984	47,804	36,094	1,468	7,740	93,106	-	-	18,245	52,016	70,261	50,824	(5,659)	45,165

**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, 2023**

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportion Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportion Share of Contributions	Total Employer Pension Expense
Cave City Fire	\$ 67,428	\$ 8,265	\$ 6,241	\$ 254	\$ 491	\$ 15,251	\$ -	\$ -	\$ 3,155	\$ 1,710	\$ 4,865	\$ 8,787	\$ 362	\$ 9,149
Cave City Police	472,515	57,920	43,733	1,778	19,545	122,976	-	-	22,106	30,429	52,535	61,579	1,737	63,316
Cave Springs Fire	468,270	57,400	43,340	1,762	261,166	363,668	-	-	21,907	-	21,907	61,026	117,110	178,136
Cave Springs Police	1,684,346	206,465	155,891	6,339	167,211	535,906	-	-	78,800	-	78,800	219,507	149,672	369,179
Centerton Fire	5,363,910	657,502	496,445	20,188	1,118,815	2,292,950	-	-	250,943	-	250,943	699,035	673,963	1,372,998
Centerton Police	3,637,579	445,890	336,668	13,690	350,475	1,146,723	-	-	170,179	-	170,179	474,056	195,281	669,337
Central City Police	64,489	7,905	5,969	243	30,530	44,647	-	-	3,017	-	3,017	8,404	15,569	23,973
Cherokee Village Fire	838,372	102,767	77,594	3,155	30,106	213,622	-	-	39,222	170,394	209,616	109,258	(111,834)	(2,576)
Cherokee Village Police	641,040	78,578	59,330	2,413	21,813	162,134	-	-	29,990	60,370	80,370	83,542	(18,390)	65,152
Cherry Valley Police	87,446	10,719	8,093	329	-	19,141	-	-	4,091	3,999	8,090	11,396	(3,263)	8,133
Clarendon Police	403,980	49,519	37,389	1,520	34,829	123,257	-	-	18,900	-	18,900	52,647	11,758	64,405
Clarksville Police	2,147,237	263,206	198,733	8,081	77,881	547,901	-	-	100,456	17,174	117,630	279,832	(29,090)	250,742
Clinton Fire	80,498	9,867	7,450	303	2,517	20,137	-	-	3,766	-	3,766	10,491	1,459	11,950
Clinton Police	639,634	78,406	59,200	2,407	3,372	143,385	-	-	29,924	12,453	42,377	83,358	(2,951)	80,407
Coal Hill Police	122,285	14,990	11,318	460	31,533	58,301	-	-	5,721	-	5,721	15,936	15,987	31,923
Concord Police	-	-	-	-	2	2	-	-	-	4,413	4,413	-	(13,791)	(13,791)
Conway Fire	15,139,790	1,855,817	1,401,230	56,980	-	3,314,027	-	-	708,295	313,017	1,021,312	1,973,047	(370,451)	1,602,596
Conway Police	19,626,498	2,405,792	1,816,487	73,866	1,173,549	5,469,694	-	-	918,200	-	918,200	2,557,763	318,384	2,876,147
Corning Police	535,036	65,584	49,519	2,014	585	117,702	-	-	25,031	3,022	28,053	69,727	(14,971)	54,756
Cotter Police	246,983	30,275	22,859	930	3,717	57,781	-	-	11,555	1,863	13,418	32,187	7,572	39,759
Cotton Plant Fire	30,530	3,742	2,826	115	7,317	14,000	-	-	1,428	20,432	21,860	3,979	5,674	9,653
Cotton Plant Police	70,222	8,608	6,499	264	14,949	30,320	-	-	3,285	23,020	26,305	9,151	14,216	23,367
Crosssett Fire	2,431,535	298,055	225,045	9,151	-	532,251	-	-	113,756	78,944	192,700	316,882	(10,005)	306,877
Crosssett Police	1,389,789	170,359	128,629	5,231	-	304,219	-	-	65,019	83,681	148,700	181,120	(86,279)	94,841
Danville Police	388,869	47,667	35,991	1,464	216,883	302,005	-	-	18,193	-	18,193	50,678	97,252	147,930
Dardanelle Police	1,534,877	188,143	142,057	5,777	78,977	414,954	-	-	71,807	7,508	79,315	200,028	142,624	342,652
De Queen Fire	522,102	63,999	48,322	1,965	62,008	176,294	-	-	24,426	-	24,426	68,041	46,361	114,402
De Queen Police	1,744,164	213,797	161,427	6,564	24,218	406,006	-	-	81,598	45,731	127,329	227,303	20,859	248,162
Decatur Police	1,035,569	126,939	95,845	3,897	102,702	329,383	-	-	48,448	-	48,448	134,957	64,084	199,041
Dermott Police	320,624	39,302	29,675	1,207	4,585	74,769	-	-	15,000	69,734	84,734	41,784	(40,642)	1,142
Des Arc Police	696,940	85,430	64,504	2,623	19,923	172,480	-	-	32,605	8,288	40,893	90,827	1,675	92,502
Devals Bluff Police	83,664	10,255	7,743	315	29,816	48,129	-	-	3,914	72	3,986	10,903	18,861	29,764
Dewitt Police	808,023	99,047	74,785	3,041	-	176,873	-	-	37,802	4,937	42,739	105,303	(770)	104,533
Diamond City Police	147,927	18,133	13,691	557	39,401	71,782	-	-	6,921	-	6,921	19,278	32,961	52,239
Diaz Police	110,929	13,598	10,267	417	2,467	26,749	-	-	5,190	45,783	50,973	14,457	(23,146)	(8,689)
Dierks Police	388,842	47,664	35,988	1,463	12,461	97,576	-	-	18,191	8,429	26,620	50,675	(19,199)	31,476
Dover Police	602,990	73,914	55,808	2,269	5,624	137,615	-	-	28,210	918	29,128	78,583	(758)	77,825
Earle Police	182,348	22,352	16,877	686	50,682	90,597	-	-	8,531	15,817	24,348	23,764	39,654	63,418
East Camden Police	10,902	1,336	1,009	41	136	-	-	-	510	33,978	34,488	1,421	(15,137)	(13,716)
El Dorado Fire	5,367,729	657,970	496,798	20,202	95,231	1,270,201	-	-	251,122	72,693	323,815	699,533	75,001	774,534
El Dorado Police	4,898,398	600,440	453,360	18,436	338,409	1,410,645	-	-	229,165	-	229,165	638,369	225,205	863,574
Elkins Fire	200,026	24,519	18,513	753	12,374	56,159	-	-	9,358	1,234	10,592	26,068	3,438	29,506
Elkins Police	1,213,101	148,700	112,276	4,566	36,144	301,686	-	-	56,753	-	56,753	158,094	83,894	241,988
Elm Springs Police	736,405	90,268	68,156	2,772	67,749	228,945	-	-	34,452	1,611	36,063	95,970	35,321	131,291
Eureka Springs Fire	1,487,195	182,299	137,644	5,597	28,979	354,519	-	-	69,576	-	69,576	193,814	32,652	226,466
Eureka Springs Police	1,584,292	194,201	146,631	5,963	76,062	422,857	-	-	74,119	114,474	188,593	206,468	5,198	211,666
Evening Shade Police	-	-	-	-	7,115	-	-	-	34,256	34,256	-	-	(1,684)	-
Fairfield Bay Police	578,709	70,937	53,561	2,178	4,986	131,662	-	-	27,074	41,661	68,735	75,418	(24,237)	51,181
Farlington Fire	1,540,981	188,892	142,622	5,800	237,155	574,469	-	-	72,093	7,564	79,657	200,824	143,639	344,463
Farlington Police	2,450,954	300,435	226,843	9,224	96,597	633,099	-	-	114,665	-	114,665	319,413	93,698	413,111
Fayetteville Fire	26,824,341	3,288,095	2,482,668	100,956	1,369,562	7,241,281	-	-	1,254,941	349,367	1,604,308	3,495,800	239,689	3,735,489
Fayetteville Police	28,602,336	3,506,040	2,647,226	107,647	2,149,325	8,410,238	-	-	1,338,122	-	1,338,122	3,727,512	1,046,954	4,774,466
Flippin Fire	273,949	33,580	25,355	1,031	54,031	113,997	-	-	12,816	1,612	14,428	35,702	35,884	71,586
Flippin Police	722,328	88,542	66,853	2,719	49,405	207,519	-	-	33,793	14,275	48,068	94,135	12,943	107,078
Forrest City Fire	2,383,236	292,134	220,575	8,970	39,615	561,294	-	-	111,496	244,776	356,272	310,588	(71,549)	239,039

**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, 2023**

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
Forrest City Police	\$ 3,161,010	\$ 387,473	\$ 292,560	\$ 11,897	\$ 74,646	\$ 766,576	\$ -	\$ -	\$ 147,884	\$ 63,041	\$ 210,925	\$ 411,949	\$ (26,193)	\$ 385,756
Fort Smith Fire	23,606,433	2,893,648	2,184,841	88,845	-	5,167,334	-	-	1,104,395	957,049	2,061,444	3,076,436	(660,295)	2,416,141
Fort Smith Police	19,317,647	2,367,934	1,787,902	72,704	1,413,270	5,641,810	-	-	903,750	57,495	961,245	2,517,513	745,039	3,262,552
Friendship Police	21,116	2,588	1,954	79	217	4,838	-	-	988	2,077	3,065	2,752	(171)	2,581
Gassville Fire	105,124	12,886	9,730	396	1,101	24,113	-	-	4,918	4,914	9,832	13,700	2,415	16,115
Gassville Police	456,714	55,983	42,270	1,719	19,912	119,884	-	-	21,367	-	21,367	59,520	12,051	71,571
Gentry Fire	100,907	12,369	9,339	380	15,031	37,119	-	-	4,721	759	5,480	13,150	22,461	35,611
Gentry Police	1,335,005	163,643	123,558	5,024	106,491	398,716	-	-	62,456	-	62,456	173,980	110,683	284,663
Gillett Police	123,011	15,079	11,385	463	25,349	52,276	-	-	5,755	3,901	9,656	16,031	11,737	27,768
Glenwood Police	226,593	27,775	20,972	853	12,735	62,335	-	-	10,601	82,337	92,938	29,530	9,314	38,844
Goshen Police	680,187	83,377	62,953	2,560	63,447	212,337	-	-	31,822	-	31,822	88,643	51,722	140,365
Gosnell Police	625,539	76,678	57,895	2,354	79,254	216,181	-	-	29,265	23,633	52,898	81,521	1,063	82,584
Gravel Ridge Fire Protection Dist.	291,454	35,726	26,975	1,097	21,703	85,501	-	-	13,635	5,717	19,352	37,983	2,440	40,423
Gravette Fire	549,049	67,302	50,816	2,066	3,894	124,078	-	-	25,687	78,416	104,103	71,553	(37,125)	34,428
Gravette Police	1,243,676	152,448	115,106	4,681	11,532	283,767	-	-	58,184	50,027	108,211	162,078	(13,750)	148,328
Green Forest Police	1,280,184	156,923	118,485	4,818	-	280,226	-	-	59,892	72,299	132,191	166,836	(36,960)	129,876
Greenbrier Fire	120,217	14,736	11,126	452	67,050	93,364	-	-	5,624	1	5,625	15,667	30,066	45,733
Greenbrier Police	1,241,953	152,237	114,946	4,674	428,114	699,971	-	-	58,103	-	58,103	161,854	283,411	445,265
Greenland Police	509,730	62,482	47,177	1,918	98,483	210,060	-	-	23,847	49,959	73,806	66,429	2,198	68,627
Greenwood Fire	177,632	21,774	16,440	669	2,695	41,578	-	-	8,310	4,370	12,680	23,149	3,254	26,403
Greenwood Police	2,540,296	311,386	235,111	9,561	26,264	582,322	-	-	118,844	26,461	145,305	331,056	(13,492)	317,564
Greers Ferry Police	306,284	37,544	28,347	1,153	-	67,044	-	-	14,329	42,289	56,618	39,916	(22,229)	17,687
Hackett Police	176,326	21,614	16,319	664	34,949	73,546	-	-	8,249	967	9,216	22,979	19,841	42,820
Hampton Police	268,416	32,902	24,843	1,010	11,782	70,537	-	-	12,557	8,752	21,309	34,980	5,447	40,427
Hardy Fire	37,233	4,564	3,446	140	20,766	28,916	-	-	1,742	-	1,742	4,852	9,312	14,164
Hardy Police	333,277	40,853	30,846	1,254	9,868	82,821	-	-	15,592	13,809	29,401	43,433	(11,192)	32,241
Harrisburg Police	586,510	71,894	54,283	2,207	26,527	154,911	-	-	27,439	3,143	30,582	76,435	27,400	103,835
Harrison Fire	3,750,875	459,778	347,154	14,117	640	821,689	-	-	175,480	155,286	330,766	488,821	(60,684)	428,137
Harrison Police	4,406,709	540,169	407,853	16,585	232,156	1,196,763	-	-	206,162	55,680	261,842	574,291	12,897	587,188
Hartford Police	78,331	9,602	7,250	295	1,177	18,324	-	-	3,665	7,570	11,235	10,208	(3,746)	6,462
Haskell Fire	45,623	5,592	4,223	172	196	10,183	-	-	2,134	1,081	3,215	5,946	(291)	5,655
Haskell Police	441,005	54,058	40,816	1,660	-	96,534	-	-	20,632	108,945	129,577	57,473	(51,257)	6,216
Heber Springs Fire	580,623	71,172	53,738	2,185	39,932	167,027	-	-	27,164	19,652	46,816	75,668	64,378	140,046
Heber Springs Police	1,625,797	199,288	150,472	6,119	37,336	393,215	-	-	76,061	80,724	156,785	211,877	(17,173)	194,704
Hector Police	77,741	9,529	7,195	293	4,655	21,672	-	-	3,637	5,150	8,787	10,131	3,424	13,555
Helena-West Helena Fire	2,238,855	274,436	207,212	8,426	33,696	523,770	-	-	104,742	212,059	316,801	291,772	28,327	320,099
Helena-West Helena Police	1,486,061	182,160	137,539	5,593	105,960	431,252	-	-	69,523	478,557	548,080	193,666	(52,312)	141,354
Hermitage Police	124,689	15,284	11,540	469	8,391	35,684	-	-	5,833	12,116	17,949	16,250	(1,705)	14,545
Highfill Police	542,492	66,498	50,209	2,042	47,843	166,592	-	-	25,380	-	25,380	70,699	43,151	113,850
Highland Fire	55,610	6,817	5,147	209	12,727	24,900	-	-	2,602	8,405	11,007	7,247	2,032	9,279
Highland Police	292,951	35,910	27,113	1,103	19,386	83,512	-	-	13,705	35,469	49,174	38,178	2,908	41,086
Holiday Island Fire	442,628	54,257	40,966	1,666	54,439	151,328	-	-	20,708	-	20,708	57,684	37,638	95,322
Holly Grove Police	17,578	2,155	1,627	66	-	3,848	-	-	822	32,623	33,445	2,291	(13,975)	(11,684)
Hope Fire	1,499,476	183,804	138,781	5,643	3,491	331,719	-	-	70,151	72,106	142,257	195,415	(64,685)	130,730
Hot Springs Fire	12,586,360	1,542,821	1,164,903	47,370	182,177	2,937,271	-	-	588,836	592,646	1,181,482	1,640,279	10,138	1,650,417
Hot Springs Police	17,884,901	2,192,310	1,655,298	67,311	538,496	4,453,415	-	-	836,721	-	836,721	2,330,795	508,481	2,839,276
Hot Springs Village Fire	2,709,302	332,103	250,753	10,197	18,947	612,000	-	-	126,751	141,775	268,526	353,081	2,618	355,699
Hot Springs Village Police	2,314,302	283,684	214,195	8,710	46,316	552,905	-	-	108,272	27,824	136,096	301,604	21,735	323,339
Hoxie Fire	-	-	-	-	-	-	-	-	-	15,759	15,759	-	(15,760)	(15,760)
Hoxie Police	290,674	35,631	26,903	1,094	-	63,628	-	-	13,599	42,837	56,436	37,881	(19,305)	18,576
Hughes Police	116,997	14,341	10,828	440	2,125	27,734	-	-	5,474	51,936	57,410	15,247	(21,407)	(6,160)
Humphrey Police	43,274	5,304	4,005	163	-	9,472	-	-	2,025	11,109	13,134	5,640	(9,676)	(4,036)
Huntington Police	-	-	-	-	-	-	-	-	-	19,044	19,044	-	(17,304)	(17,304)

**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, 2023**

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Actual Investment Earnings on Pension Plan and 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 and Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportion Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportion Share of Contributions	Total Employer Pension Expense		
Huntsville Fire	\$ 189,995	\$ 23,289	\$ 17,585	\$ 715	\$ 74,136	\$ 115,725	\$ -	\$ -	\$ 8,889	\$ -	\$ 8,889	\$ 24,760	\$ 44,245	\$ 69,005
Huntsville Police	1,075,922	131,885	99,580	4,049	70,200	305,714	-	-	50,336	-	50,336	140,216	43,424	183,640
Huttig Police	65,306	8,005	6,044	246	-	14,295	-	-	3,055	5,792	8,847	8,511	(4,502)	4,009
Jacksonville Fire	8,629,355	1,057,776	798,671	32,477	-	1,888,924	-	-	403,713	353,942	757,655	1,124,594	(170,403)	954,191
Jacksonville Police	6,194,682	759,337	573,335	23,314	51,929	1,407,915	-	-	289,810	692,778	982,588	807,303	(297,818)	509,485
Jasper Police	157,051	19,251	14,536	591	1,597	35,975	-	-	7,347	-	7,347	20,467	2,164	22,631
Johnson Area Fire Department	-	-	-	-	1	1	-	-	-	1	1	-	(24,211)	(24,211)
Johnson Fire	780,885	95,720	72,273	2,939	145,432	316,364	-	-	36,533	-	36,533	101,766	132,007	233,773
Johnson Police	976,721	119,725	90,398	3,676	-	213,799	-	-	45,695	113,435	159,130	127,288	(51,309)	75,979
Jonesboro Fire	16,823,183	2,062,165	1,557,033	63,315	-	3,682,513	-	-	787,050	631,341	1,418,391	2,192,430	(475,177)	1,717,253
Jonesboro Police	21,389,583	2,621,909	1,979,666	80,502	282,286	4,964,363	-	-	1,000,683	110,536	1,111,219	2,787,532	(148,664)	2,638,868
Judsonia Police	511,363	62,682	47,328	1,925	46,050	157,985	-	-	23,923	-	23,923	66,642	47,050	113,692
Junction City Police	-	-	-	-	-	-	-	-	-	31,736	31,736	-	(23,431)	(23,431)
Kensett Police	294,819	36,139	27,286	1,110	18,426	82,961	-	-	13,793	68,202	81,995	38,421	(11,984)	26,437
Kibler Police	146,947	18,013	13,600	553	1,593	33,759	-	-	6,875	14,685	21,560	19,150	(11,459)	7,691
Lake City Police	407,418	49,941	37,708	1,533	-	89,182	-	-	19,060	28,137	47,197	53,095	(16,726)	36,369
Lake Hamilton Fire	-	-	-	-	1	1	-	-	-	-	-	-	(3,986)	(3,986)
Lake Hamilton Fire Protection District	44,970	5,512	4,162	169	-	9,843	-	-	2,104	847	2,951	5,861	3,178	9,039
Lake Village Police	868,812	106,498	80,411	3,270	117,050	307,229	-	-	40,646	37,723	78,369	113,225	(2,259)	110,966
Lakeview Police	159,047	19,496	14,720	599	-	945	-	-	7,441	12,658	20,099	20,727	1,453	22,180
Lamar Police	325,305	39,875	30,108	1,224	33,126	104,333	-	-	15,219	-	15,219	42,394	19,109	61,503
Lavaca Police	302,438	37,073	27,992	1,138	4,653	70,856	-	-	14,149	10,538	24,687	39,414	(5,538)	33,876
Leachville Police	429,830	52,688	39,782	1,618	12,208	106,296	-	-	20,109	31,377	51,486	56,016	(950)	55,066
Lepanto Police	98,539	12,079	9,120	371	176	21,746	-	-	4,610	47,419	52,029	12,842	(18,796)	(5,954)
Lewisville Police	291,745	35,762	27,002	1,098	56,538	120,400	-	-	13,649	7,487	21,136	38,021	21,783	59,804
Lincoln Fire	132,462	16,237	12,260	499	22,713	51,709	-	-	6,197	32,669	38,866	17,263	6,290	23,553
Lincoln Police	1,061,110	130,070	98,209	3,994	85,335	317,608	-	-	49,643	41,409	91,052	138,286	72,447	210,733
Little Flock Police	815,633	99,979	75,489	3,070	3,037	181,575	-	-	38,158	20,846	59,004	106,295	(10,858)	95,437
Little Rock Fire	78,579,217	9,632,145	7,272,726	295,740	133,184	17,333,795	-	-	3,676,224	3,350,305	7,026,529	10,240,595	(2,432,206)	7,808,389
Little Rock Police	94,600,469	11,596,010	8,755,544	356,037	-	20,707,591	-	-	4,425,753	1,916,561	6,342,314	12,328,521	(1,656,251)	10,672,270
Lonoke Police	1,155,650	141,658	106,959	4,349	16,905	269,871	-	-	54,066	62,068	116,134	150,606	17,680	168,286
Lopfi Staff	1,936,544	237,379	179,233	7,288	-	423,900	-	-	90,599	71,512	162,111	252,374	(41,411)	210,963
Lowell Fire	3,981,504	488,048	368,499	14,985	8,949	880,481	-	-	186,269	12,398	198,667	518,877	(629)	518,248
Lowell Police	2,727,597	334,345	252,447	10,266	154,700	751,758	-	-	127,607	-	127,607	356,466	144,015	499,481
Luxora Police	103,836	12,728	9,610	391	972	23,701	-	-	4,858	10,219	15,077	13,532	2,423	15,955
Magnolia Fire	1,269,989	155,674	117,541	4,780	-	277,995	-	-	59,415	37,088	96,503	165,507	(24,450)	141,057
Magnolia Police	2,342,818	287,180	216,834	8,817	18,436	531,267	-	-	109,606	106,235	215,841	305,321	(42,176)	263,145
Malvern Fire	2,035,800	249,546	188,419	7,662	-	445,627	-	-	95,242	64,009	159,251	265,309	(64,832)	200,477
Malvern Police	2,469,421	302,699	228,552	9,294	39,312	579,857	-	-	115,529	20,254	135,783	321,820	(8,544)	313,276
Manila Fire	2,503	307	232	9	386	934	-	-	117	540	657	326	(7,352)	(7,026)
Manila Police	676,695	82,948	62,630	2,547	84,295	232,420	-	-	31,658	-	31,658	88,188	57,336	145,524
Mansfield Police	305,976	37,506	28,319	1,152	15,919	82,896	-	-	14,315	3,261	17,576	39,875	3,693	43,568
Marianna Fire	177,650	21,776	16,442	669	4,824	43,711	-	-	8,311	11,158	19,469	23,152	9,197	32,349
Marianna Police	778,636	95,444	72,065	2,930	31,593	202,032	-	-	36,427	150,756	187,183	101,473	(57,921)	43,552
Marion Fire	156,670	19,204	14,500	590	4,611	38,905	-	-	7,330	165,159	172,489	20,418	(79,189)	(58,771)
Marion Police	3,434,759	421,029	317,897	12,927	114,821	866,674	-	-	160,691	13,899	174,590	447,624	53,844	501,468
Marked Tree Police	653,076	80,053	60,444	2,458	24,665	167,620	-	-	30,553	-	30,553	85,110	19,755	104,865
Marmaduke Police	496,215	60,825	45,926	1,868	65,951	174,570	-	-	23,215	10,140	33,355	64,668	18,595	83,263
Marshall Police	215,745	26,446	19,968	812	47,509	174,570	-	-	10,093	6,805	16,898	28,116	(17,216)	10,900
Marvell Police	327,908	40,195	30,349	1,234	28,062	99,840	-	-	15,341	33,547	48,888	42,734	(13,868)	28,866
Maumelle Fire	5,403,239	662,322	500,085	20,336	28,405	1,211,148	-	-	252,783	286,548	539,331	704,161	(135,376)	568,785
Maumelle Police	4,630,136	567,556	428,532	17,426	92,415	1,105,929	-	-	216,615	284,678	501,293	603,408	(50,725)	552,683
Mayflower Fire	118,730	14,554	10,989	447	7,842	33,832	-	-	5,555	414	5,969	15,473	6,835	22,308
Mayflower Police	815,016	99,904	75,432	3,067	32,906	211,309	-	-	38,129	40,117	78,246	106,215	(3,101)	103,114
Mccrory Police	456,796	55,993	42,278	1,719	10,244	110,234	-	-	21,371	10,505	31,876	59,531	11,458	70,989

**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, 2023**

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportion Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportion Share of Contributions	Total Employer Pension Expense
Mcgehee Fire	\$ 885,012	\$ 108,484	\$ 81,910	\$ 3,331	\$ 1,810	\$ 195,535	\$ -	\$ -	\$ 41,404	\$ 141,598	\$ 183,002	\$ 115,336	\$ (52,650)	\$ 62,686
Mcgehee Police	907,959	111,297	84,034	3,417	11,054	209,802	-	-	42,478	30,037	72,515	118,327	52	118,379
Mcrae Police	110,140	13,501	10,194	415	16,918	41,028	-	-	5,153	1,462	6,615	14,354	(12,760)	1,594
Mena Fire	325,822	39,939	30,156	1,226	3,027	74,348	-	-	15,243	29,291	44,534	42,462	(7,697)	34,765
Mineral Springs Police	244,915	30,021	22,668	922	20,097	73,708	-	-	11,458	21,462	32,920	31,918	9,113	41,031
Monette Police	380,851	46,684	35,249	1,433	1,793	85,159	-	-	17,818	46,339	64,157	49,633	(16,724)	32,909
Monticello Fire	1,072,276	131,438	99,242	4,036	9,667	244,383	-	-	50,165	50,852	101,017	139,741	(16,760)	122,981
Montrose Police	2,721	334	252	10	-	596	-	-	127	1,652	1,779	355	(3,173)	(2,818)
Morning Star Fpa	79,455	9,740	7,354	299	4,096	21,489	-	-	3,717	-	3,717	10,355	4,190	14,545
Morrilton	101,986	12,501	9,439	384	1,214	23,538	-	-	4,771	3,577	8,348	13,291	16,728	30,019
Mountain Home Fire	3,766,675	461,715	348,616	14,176	32,874	857,381	-	-	176,219	37,684	213,903	490,880	(43,477)	447,403
Mountain Home Police	4,288,795	525,715	396,940	16,141	184,477	1,123,273	-	-	200,646	1,538	202,184	558,924	116,383	675,307
Mountain Pine Police	213,858	26,214	19,793	805	22,055	68,867	-	-	10,005	46,746	56,751	27,870	(8,582)	19,288
Mountain View Police	801,202	98,210	74,154	3,015	13,980	189,359	-	-	37,483	48,737	86,220	104,414	(32,359)	72,055
Mountainburg Police	87,074	10,673	8,059	328	3,618	22,678	-	-	4,074	2,352	6,426	11,348	(13,067)	(1,719)
Mulberry Police	267,409	32,779	24,749	1,006	1,233	59,767	-	-	12,510	6,211	18,721	34,849	(1,300)	33,549
Murfreesboro Police	347,109	42,548	32,126	1,306	13,511	89,491	-	-	16,239	-	16,239	45,236	14,588	59,824
Nashville Fire	184,725	22,643	17,097	695	38,498	78,933	-	-	8,642	276	8,918	24,074	16,543	40,617
Newport Fire	2,174,112	266,500	201,220	8,182	8,199	484,101	-	-	101,713	14,011	115,724	283,334	(17,943)	265,391
Newport Police	2,068,589	253,565	191,454	7,785	65,887	518,691	-	-	96,776	-	96,776	269,582	52,510	322,092
Nob Hill Fire	138,757	17,009	12,842	522	409	30,782	-	-	6,492	9,017	15,509	18,083	761	18,844
North Little Rock Fire	25,638,442	3,142,729	2,372,909	96,492	-	5,612,130	-	-	1,199,460	1,214,628	2,414,088	3,341,251	(741,467)	2,599,784
North Little Rock Police	29,724,807	3,643,631	2,751,114	111,872	907,983	7,414,600	-	-	1,390,635	92,665	1,483,300	3,873,794	516,592	4,390,386
Northeast Lakeside Association Fire	108,108	13,252	10,006	407	17,021	40,686	-	-	5,058	854	5,912	14,089	24,124	38,213
Oak Grove Fire Protection Dist. #25	205,523	25,193	19,022	774	19,022	57,276	-	-	9,615	9,265	12,553	26,784	(2,880)	23,904
Ola Police	300,824	36,875	27,842	1,132	22,130	87,979	-	-	14,074	2,575	16,649	39,204	18,475	57,679
Oppelo Police	22,467	2,754	2,079	85	1,710	6,628	-	-	1,051	21,418	22,469	2,928	(12,770)	(9,842)
Osceola Fire	2,019,655	247,567	186,925	7,601	14,558	456,651	-	-	94,487	63,705	158,192	263,205	(68,524)	194,681
Osceola Police	2,926,743	358,757	270,878	11,015	1,957	642,607	-	-	136,924	113,249	250,173	381,419	(121,702)	259,717
Ozark Fire	134,793	16,523	12,475	507	-	29,505	-	-	6,306	26,390	32,696	17,566	(30,374)	(12,808)
Ozark Police	877,111	107,515	81,179	3,301	8,826	200,821	-	-	41,034	45,721	86,755	114,307	(14,882)	99,425
Pangburn Police	160,380	19,659	14,844	604	11,790	46,897	-	-	7,503	107	7,610	20,901	4,354	25,255
Paragould Fire	4,491,497	550,562	415,701	16,904	12,992	996,159	-	-	210,129	139,596	349,725	585,341	(25,321)	560,020
Paragould Police	5,620,471	688,951	520,190	21,153	111,057	1,341,351	-	-	262,946	317,004	579,950	732,471	(149,042)	583,429
Patterson Police	80,000	9,806	7,404	301	5,814	23,325	-	-	3,743	3,553	7,296	10,426	13,632	24,058
Pea Ridge	1,492,773	182,982	138,160	5,618	426,129	752,889	-	-	69,837	63,249	133,086	194,541	328,124	522,665
Pea Ridge Police	2,258,012	276,784	208,985	8,498	168,409	662,676	-	-	105,638	6,307	111,945	294,268	74,384	368,652
Perla Police	20,136	2,468	1,864	76	335	4,743	-	-	942	1,982	2,924	2,624	147	2,771
Perryville Police	550,020	67,421	50,906	2,070	-	120,397	-	-	25,732	1,492	27,224	71,680	(12,160)	59,520
Pine Bluff Fire	11,699,780	1,434,145	1,082,847	44,033	-	2,561,025	-	-	547,359	904,050	1,451,409	1,524,738	(352,788)	1,171,950
Pine Bluff Police	10,425,555	1,277,952	964,914	39,237	53,834	2,335,937	-	-	487,746	1,213,936	1,701,682	1,358,678	(654,082)	704,596
Plainview Police	24,925	3,055	2,307	94	257	5,713	-	-	1,166	2,452	3,618	3,248	2,741	5,989
Pleasant Plains Police	149,913	18,376	13,875	564	83,611	116,426	-	-	7,013	1	7,014	19,537	37,493	57,030
Pocahontas Fire	647,861	79,414	59,961	2,438	1,571	143,384	-	-	30,309	29,767	60,076	84,430	(23,494)	60,936
Pocahontas Police	1,677,262	205,597	155,235	6,313	8,653	375,798	-	-	78,468	59,834	138,302	218,584	(8,359)	210,225
Portland Police	90,358	11,076	8,363	340	1,436	21,215	-	-	4,227	3,667	7,894	11,776	1,428	13,204
Pottsville Police	608,995	74,650	56,364	2,292	12,226	145,532	-	-	28,491	45,239	73,730	79,365	(15,696)	63,669
Prairie Grove Fire	756,849	92,774	70,048	2,848	88,374	254,044	-	-	35,408	878	36,286	98,634	85,584	184,218
Prairie Grove Police	2,329,177	285,508	215,572	8,766	155,908	665,754	-	-	108,967	-	108,967	303,543	124,250	427,793
Pulaski Co Fire	5,456,436	668,843	505,008	20,536	580,458	1,774,845	-	-	255,272	3,966	259,238	711,093	323,825	1,034,918
Ravenden Police	84,934	10,411	7,861	320	1,654	20,246	-	-	3,974	2,544	6,518	11,069	681	11,750
Rector Police	514,020	63,008	47,574	1,935	40,243	152,760	-	-	24,048	7,320	31,368	66,988	15,869	82,857
Redfield Police	630,056	77,231	58,313	2,371	7,347	145,262	-	-	29,476	35,495	64,971	82,110	3,173	85,283
Rison Police	335,672	41,146	31,067	1,263	1,558	75,034	-	-	15,704	33,031	48,735	43,745	15,812	59,557
Rockport Police	548,859	67,278	50,798	2,066	78,177	198,319	-	-	25,678	13,742	39,420	71,528	(7,287)	64,241

**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, 2023**

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
Rogers Fire	\$ 20,908,905	\$ 2,562,988	\$ 1,935,177	\$ 78,692	\$ -	\$ 4,576,857	\$ -	\$ 978,195	\$ 365,556	\$ 1,343,751	\$ 2,724,889	\$ (153,738)	\$ 2,571,151	
Rogers Police	17,727,161	2,172,974	1,640,698	66,718	608,707	4,489,097	-	829,342	260,170	1,089,512	2,310,238	(16,554)	2,293,684	
Russellville Fire	7,260,953	890,039	672,021	27,327	-	1,589,387	-	339,694	273,378	613,072	946,261	(167,525)	778,736	
Russellville Police	7,146,332	875,989	661,413	26,896	144,150	1,708,448	-	334,332	171,074	505,406	931,324	(590)	930,734	
Salem Police	411,327	50,420	38,069	1,548	3,126	93,163	-	19,243	19,307	38,550	53,605	4,063	57,668	
Sau Tech - Arkansas Fire Training Academy	108,943	13,354	10,083	410	41,877	65,724	-	5,097	-	5,097	14,198	25,305	39,503	
Searcy Fire	5,632,626	690,440	521,315	21,199	-	1,232,954	-	263,515	197,676	461,191	734,055	(181,544)	552,511	
Searcy Police	5,847,327	716,758	541,186	22,007	16,803	1,296,754	-	273,559	56,727	330,286	762,035	(2,323)	759,712	
Shannon Hills Police	525,966	64,472	48,680	1,980	55,445	170,577	-	24,607	-	24,607	68,545	13,126	81,671	
Sheridan Fire	-	-	-	-	-	-	-	-	-	-	-	(282)	(282)	
Sherwood Police	9,765,685	1,197,066	903,841	36,754	-	2,137,661	-	456,875	419,059	875,934	1,272,683	(316,691)	955,992	
Siloam Springs Fire	7,668,180	939,956	709,711	28,860	519,793	2,198,320	-	358,746	73,526	432,272	999,332	114,168	1,113,500	
Siloam Springs Police	6,496,848	796,376	601,301	24,451	436,376	1,858,504	-	303,946	-	303,946	846,682	289,198	1,135,880	
Smackover Police	883,288	108,272	81,751	3,324	-	193,347	-	41,323	24,214	65,537	115,112	(9,730)	105,382	
Sparkman Police	11,211	1,374	1,038	42	1,341	3,795	-	524	39,875	40,399	1,461	(15,844)	(14,383)	
Springdale Fire	24,583,345	3,013,397	2,275,257	92,522	654,981	6,036,157	-	1,150,099	625,013	1,775,112	3,203,749	381,065	3,584,814	
Springdale Police	25,769,162	3,158,753	2,385,008	96,984	1,711,187	7,351,932	-	1,205,576	302,169	1,507,745	3,358,287	423,559	3,781,846	
Stamps Police	228,561	28,017	21,154	860	7,919	57,950	-	10,693	1,021	11,714	29,787	944	30,731	
Star City Police	570,455	69,926	52,797	2,147	26,903	151,773	-	26,688	-	26,688	74,343	15,105	89,448	
Stephens Police	-	-	-	-	-	-	-	-	20,239	20,239	-	(18,383)	(18,383)	
Strong Police	34,503	4,229	3,193	130	1,175	8,727	-	1,614	8,920	10,534	4,497	(3,769)	728	
Stuttgart Fire	1,996,172	244,688	184,751	7,513	25,244	462,196	-	93,388	-	93,388	260,145	62,836	322,981	
Stuttgart Police	2,980,158	365,304	275,822	11,216	121,371	773,713	-	139,423	-	139,423	388,380	99,466	487,846	
Sulphur Police	247,464	30,334	22,903	931	15,599	69,767	-	11,577	23,186	34,763	32,250	2,219	34,469	
Swifton Police	71,619	8,779	6,629	270	2,852	18,530	-	3,351	11,522	14,873	9,333	(8,214)	1,119	
Texarkana Fire	8,383,605	1,027,652	775,926	31,552	-	1,835,130	-	392,216	423,841	816,057	1,092,568	(274,225)	818,343	
Texarkana Police	9,535,001	1,168,789	882,491	35,886	-	2,087,166	-	446,082	776,887	1,222,969	1,242,620	(392,784)	849,836	
Tontitown Fire	665,158	81,534	61,562	2,503	204,368	349,967	-	31,119	121	31,240	86,685	110,934	197,619	
Tontitown Police	2,129,142	260,988	197,058	8,013	338,747	804,806	-	99,609	-	99,609	277,474	250,393	527,867	
Town Of Highfill Fire	52,353	6,417	4,845	197	6,676	18,135	-	2,449	5,152	7,601	6,823	11,286	18,109	
Trumann Fire	607,135	74,422	56,192	2,285	3,851	136,750	-	28,404	32,911	61,315	79,123	(11,695)	67,428	
Trumann Police	1,738,413	213,093	160,895	6,543	23,140	403,671	-	81,329	47,866	129,195	226,553	(47,539)	179,014	
Tuckerman Police	256,597	31,453	23,749	966	17,301	73,469	-	12,005	102,688	114,693	33,440	(24,338)	9,102	
Tyroneza Police	176,126	21,589	16,301	663	55,542	94,095	-	8,240	16,806	25,046	22,953	705	23,658	
Van Buren Fire	6,085,340	745,934	563,215	22,903	101,860	1,433,912	-	284,695	292,219	576,914	793,053	365	793,418	
Van Buren Police	5,351,021	655,922	495,252	20,139	22,393	1,193,706	-	250,340	50,140	300,480	697,355	(7,327)	690,028	
Vilonia Fire	203,319	24,923	18,818	765	3,209	47,715	-	9,512	14,502	24,014	26,497	(2,190)	24,307	
Vilonia Police	1,000,712	122,666	92,619	3,766	13,330	232,381	-	46,817	78,663	125,480	130,415	(40,597)	89,818	
Waldo Police	47,202	5,786	4,369	178	7,793	18,126	-	2,208	6,755	8,963	6,151	(2,100)	4,051	
Waldron Police	782,518	95,920	72,424	2,945	426	171,715	-	36,609	103,398	140,007	101,979	(54,257)	47,722	
Walnut Ridge Fire	916,249	112,313	84,801	3,448	56,596	257,158	-	42,866	9,497	52,363	119,407	53,457	172,864	
Walnut Ridge Police	841,438	103,142	77,877	3,167	41,193	225,379	-	39,366	-	39,366	109,658	19,301	128,959	
Ward Fire	126,530	15,510	11,711	476	5,920	28,172	-	5,920	4,312	10,232	16,490	2,200	18,690	
Ward Police	1,286,669	157,718	119,085	4,842	69,082	350,727	-	60,195	-	60,195	167,681	74,424	242,105	
Warren Fire	398,801	48,885	36,910	1,501	27,929	115,225	-	18,657	3,380	22,037	51,972	35,422	87,394	
Weiner Police	77,124	9,454	7,138	290	1,418	18,300	-	3,608	23,004	26,612	10,051	(8,641)	1,410	
West Fork Fire	222,711	27,300	20,613	838	184	48,935	-	10,419	8,465	18,884	29,024	(4,613)	24,411	
West Fork Police	584,042	71,591	54,055	2,198	3,201	131,045	-	27,324	29,323	56,647	76,114	(12,130)	63,984	
West Memphis Fire	7,912,741	969,934	732,346	29,780	6,979	1,739,039	-	370,187	268,516	638,703	1,031,204	(39,714)	991,490	
West Memphis Police	11,095,465	1,360,069	1,026,916	41,759	475,847	2,904,591	-	519,087	171,101	690,188	1,445,982	(112,119)	1,333,863	
Wheatley Police	91,437	11,208	8,463	344	22,231	42,246	-	4,278	6,942	11,220	11,916	(9,163)	2,753	
White Hall Police	1,815,084	222,491	167,991	6,831	12,183	409,496	-	84,916	117,510	202,426	236,545	(46,634)	189,911	
Wilmot Police	98,757	12,105	9,140	372	-	21,617	-	4,620	18,166	22,786	12,870	(1,348)	11,522	
Wilson Police	132,525	16,245	12,266	499	7,166	36,176	-	6,200	4,955	11,155	17,271	(6,336)	10,935	
Wynne Fire	930,154	114,017	86,088	3,501	-	203,606	-	43,516	47,441	90,957	121,219	(25,820)	95,399	
Wynne Police	2,443,652	299,540	226,167	9,197	236,535	771,439	-	114,323	30,659	144,982	318,461	124,745	443,206	
Total	\$ 1,000,937,914	\$ 122,693,758	\$ 92,639,598	\$ 3,767,116	\$ 27,435,702	\$ 246,536,174	\$ -	\$ 46,827,545	\$ 27,701,694	\$ 74,529,239	\$ 130,444,158	\$ (393,237)	\$ 130,050,921	

**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, 2023**

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
101-Gamaliel Fpd #5	\$ 127,666	\$ 10,850	\$ 11,133	\$ -	\$ 4,787	\$ 26,770	\$ -	\$ -	\$ 5,825	\$ 505	\$ 6,330	\$ 18,070	\$ 74	\$ 18,144
70 West Fire Protection District Fire	119,888	10,189	10,454	-	31,102	51,745	-	-	5,470	-	5,470	16,969	31,725	48,694
Alexander Volunteer Fire	50,555	4,296	4,408	-	16,910	25,614	-	-	2,306	356	2,662	7,156	8,596	15,752
Alexander Volunteer Police	9,555	812	833	-	406	2,051	-	-	436	19,372	19,808	1,352	(12,780)	(11,428)
Allison Sylamore Volunteer Fire	18,555	1,577	1,618	-	-	3,195	-	-	847	3,287	4,134	2,626	(7,204)	(4,578)
Alma Volunteer Fire	173,387	14,735	15,120	-	4,294	34,149	-	-	7,911	4,089	12,000	24,542	(707)	23,835
Alpena Volunteer Fire	86,721	7,370	7,562	-	5,516	20,448	-	-	3,957	652	4,609	12,275	8,352	20,627
Alzheimer Volunteer Fire	26,666	2,266	2,325	-	5,024	9,615	-	-	1,217	463	1,680	3,774	1,728	5,502
Alzheimer Volunteer Police	167	14	15	-	90	119	-	-	8	1	9	24	(516)	(492)
Altus Volunteer Fire	66,944	5,689	5,838	-	9,893	21,420	-	-	3,054	16,111	19,165	9,475	(7,987)	1,488
Altus Volunteer Police	-	-	-	-	1	1	-	-	-	1	1	-	(36)	(36)
Amity Volunteer Fire	106,666	9,065	9,301	-	808	19,174	-	-	4,866	-	4,866	15,098	752	15,850
Amity Volunteer Police	6,667	567	581	-	51	1,199	-	-	304	-	304	944	48	992
Antioch Volunteer Fire	80,888	6,874	7,054	-	572	14,500	-	-	3,690	1,964	5,654	11,449	(3,277)	8,172
Appleton Rural Volunteer Fire	125,388	10,656	10,934	-	13,239	34,829	-	-	5,721	-	5,721	17,748	12,364	30,112
Arch Street Fpd #16	98,110	8,338	8,555	-	9,011	25,904	-	-	4,476	3,707	8,183	13,887	2,894	16,781
Arkadelphia Volunteer Fire	73,277	6,227	6,390	-	415	13,032	-	-	3,343	213	3,556	10,372	(84)	10,288
Arkansas City Volunteer Fire	86,888	7,384	7,577	-	4,302	19,263	-	-	3,964	4,467	8,431	12,298	5,074	17,372
Ash Flat Volunteer Fire	79,722	6,775	6,952	-	2,193	15,920	-	-	3,637	6,342	9,979	11,284	(635)	10,649
Ash Flat Volunteer Police	33,777	2,871	2,945	-	2,070	7,886	-	-	1,541	528	2,069	4,781	(2,247)	2,534
Ashdown Volunteer Fire	127,054	10,798	11,079	-	2,417	24,294	-	-	5,797	10,087	15,884	17,983	(2,546)	15,437
Ashdown Volunteer Police	33,333	2,833	2,907	-	1,727	7,467	-	-	1,521	3,562	5,083	4,718	(1,780)	2,938
Atkins Volunteer Fire	173,110	14,712	15,095	-	10,084	39,891	-	-	7,898	412	8,310	24,502	4,716	29,218
Atkins Volunteer Police	26,666	2,266	2,325	-	1,807	6,398	-	-	1,217	-	1,217	3,774	1,909	5,683
Augusta Police	6,667	567	581	-	1,792	2,940	-	-	304	-	304	944	1,760	2,704
Augusta Volunteer Fire	95,055	8,078	8,289	-	7,832	24,199	-	-	4,337	4,402	8,739	13,454	(10,542)	2,912
Austin Volunteer Fire	107,610	9,145	9,384	-	2,728	21,257	-	-	4,910	5,291	10,201	15,231	2,224	17,455
Austin Volunteer Police	4,000	340	349	-	2,159	2,848	-	-	182	-	182	566	1,200	1,766
Avoca Volunteer Fire	134,554	11,435	11,733	-	1,747	24,915	-	-	6,139	7,263	13,402	19,045	2,861	21,906
Bald Knob Volunteer Fire	120,443	10,236	10,503	-	5,868	26,607	-	-	5,495	14,124	19,619	17,048	(5,194)	11,854
Bald Knob Volunteer Police	-	-	-	-	-	-	-	-	-	9	9	-	(30)	(30)
Barling Volunteer Fire	55,277	4,698	4,820	-	305	9,823	-	-	2,522	33,890	36,412	7,824	(17,242)	(9,418)
Barling Volunteer Police	46,666	3,966	4,069	-	1,722	9,757	-	-	2,129	1,194	3,323	6,605	(3,776)	2,829
Barton-Lexa Fire Department, Inc.	278,442	23,663	24,281	-	80	48,024	-	-	12,703	9,035	21,738	39,411	(10,890)	28,521
Batesville Volunteer Fire	73,388	6,237	6,400	-	818	13,455	-	-	3,348	6,336	9,684	10,387	(1,745)	8,642
Batesville Volunteer Police	120,110	10,207	10,474	-	7,796	28,477	-	-	5,480	-	5,480	17,001	5,323	22,324
Bauxite Volunteer Fire	13,333	1,133	1,163	-	-	2,296	-	-	608	24,724	25,332	1,887	(18,418)	(16,531)
Bauxite Volunteer Police	6,444	548	562	-	-	1,110	-	-	294	7,244	7,538	912	(4,807)	(4,807)
Bay Village Volunteer Fire	14,000	1,190	1,221	-	458	2,869	-	-	639	-	639	1,982	294	2,276
Bay Volunteer Fire	117,110	9,953	10,212	-	872	21,037	-	-	5,343	7,370	12,713	16,576	(2,928)	13,648
Bay Volunteer Police	21,111	1,794	1,841	-	740	4,375	-	-	963	248	1,211	2,988	(700)	2,288
Bdr Fd#1	308,886	26,250	26,935	-	-	53,185	-	-	14,092	7,456	21,548	43,720	(6,571)	37,149
Bearden Volunteer Fire	60,833	5,170	5,305	-	871	11,346	-	-	2,775	501	3,276	8,610	(604)	8,006
Beaver Lake Volunteer Fire	120,499	10,241	10,508	-	1,153	21,902	-	-	5,498	23,502	29,000	17,056	(5,043)	12,013
Beaverfork Volunteer Fire	99,999	8,498	8,720	-	4,283	21,501	-	-	4,562	-	4,562	14,154	5,428	19,582
Bee Branch Volunteer Fire	66,666	5,666	5,813	-	716	12,195	-	-	3,042	-	3,042	9,436	1,449	10,885
Beebe Volunteer Fire	146,277	12,431	12,756	-	3,345	28,532	-	-	6,674	1,285	7,959	20,704	(1,796)	18,908
Bella Vista Police	111	9	10	-	1,336	1,355	-	-	5	3,355	3,360	16	(168)	(168)
Belleville Volunteer Fire	80,888	6,874	7,054	-	4,325	18,253	-	-	3,690	237	3,927	11,449	(288)	11,161
Benton Volunteer Police	-	-	-	-	1	1	-	-	-	3,225	3,225	-	(2,319)	(2,319)
Bentonville Volunteer Fire	87,888	7,469	7,664	-	33,986	49,119	-	-	4,010	173	4,183	12,440	21,048	33,488
Bentonville Volunteer Police	26,666	2,266	2,325	-	7,210	11,801	-	-	1,217	-	1,217	3,774	4,081	7,855
Bergman Volunteer Fire Association	79,555	6,761	6,937	-	11,989	25,687	-	-	3,630	-	3,630	11,260	8,853	20,113
Berryville Volunteer Fire	112,832	9,589	9,839	-	4,162	23,590	-	-	5,148	2,478	7,626	15,970	6,145	22,115
Berryville Volunteer Police	6,667	567	581	-	252	1,400	-	-	304	1,749	2,053	944	-	944

**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, 2023**

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Bethel Heights Volunteer Fire	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ 1	\$ -	\$ -	\$ -	\$ 3,210	\$ 3,210	\$ -	\$ (20,564)	\$ (20,564)
Bethel Heights Volunteer Police	-	-	-	-	1	1	-	-	508	508	-	(2,921)	(2,921)	
Bethesda Area Volunteer Fire	101,499	8,626	8,851	-	1,824	19,301	-	-	4,631	-	4,631	14,366	1,728	16,094
Big Creek Volunteer Fire	59,999	5,099	5,232	-	57	10,388	-	-	2,737	11,916	14,653	8,492	(6,555)	1,937
Bigelow Volunteer Fire	26,111	2,219	2,277	-	13	4,509	-	-	1,191	5,261	6,452	3,696	(4,230)	(534)
Bigger-Reyno Volunteer Fire	94,055	7,993	8,202	-	986	17,181	-	-	4,291	207	4,498	13,313	(2,655)	10,658
Biscoe Volunteer Fire	53,888	4,580	4,699	-	531	9,810	-	-	2,459	4,516	6,975	7,627	2,223	9,850
Bismarck Fire Pro Association	46,388	3,942	4,045	-	3,226	11,213	-	-	2,116	10,363	12,479	6,566	(10,391)	(3,825)
Black Rock Volunteer Police	6,667	567	581	-	3,419	4,567	-	-	304	251	555	944	234	1,178
Blytheville Volunteer Fire	6,667	567	581	-	3,568	4,716	-	-	304	-	304	944	1,996	2,940
Bonanza Volunteer Fire	141,999	12,068	12,382	-	1,572	26,022	-	-	6,478	852	7,330	20,099	2,850	22,949
Bono Fid Volunteer Fire	113,999	9,688	9,941	-	13	19,642	-	-	5,201	13,320	18,521	16,136	(9,406)	6,730
Bono Volunteer Police	13,333	1,133	1,163	-	99	2,395	-	-	608	-	608	1,887	(1,048)	839
Booneville Volunteer Fire	108,888	9,254	9,495	-	9,675	28,424	-	-	4,968	-	4,968	15,412	9,397	24,809
Boston Mountain Volunteer Fire	152,110	12,927	13,264	-	36,687	62,878	-	-	6,940	6,376	13,316	21,530	13,336	34,866
Bradford Volunteer Fire	87,555	7,441	7,635	-	2,003	17,079	-	-	3,995	7,176	11,171	12,393	(8,687)	3,706
Bradford Volunteer Police	6,667	567	581	-	-	1,148	-	-	304	5,331	5,635	944	(4,114)	(3,170)
Bradley County Rural Volunteer Fire	46,666	3,966	4,069	-	353	8,388	-	-	2,129	3,669	5,798	6,605	(3,954)	2,651
Bradley Volunteer Fire	46,833	3,980	4,084	-	-	8,064	-	-	2,137	4,719	6,856	6,629	(3,295)	3,334
Bradley Volunteer Police	556	47	48	-	300	395	-	-	25	3,213	3,238	79	(3,881)	(3,802)
Brinkley Volunteer Fire	66,499	5,651	5,799	-	813	12,263	-	-	3,034	8,196	11,230	9,412	(1,634)	7,778
Brinkley Volunteer Police	13,333	1,133	1,163	-	98	2,394	-	-	608	-	608	1,887	94	1,981
Brookland Fire Protection District	125,554	10,670	10,949	-	-	21,619	-	-	5,728	20,033	25,761	17,771	(17,659)	112
Brookland Volunteer Police	19,778	1,681	1,725	-	604	4,010	-	-	902	3,542	4,444	2,799	1,028	3,827
Bruno Fire Protection District	59,999	5,099	5,232	-	70	10,401	-	-	2,737	3,091	5,828	8,492	(14,272)	(5,780)
Bryant Volunteer Police	86,333	7,337	7,528	-	3,298	18,163	-	-	3,939	18	3,957	12,220	10,072	22,292
Buena Vista Volunteer Fire	86,944	7,389	7,582	-	32,815	47,786	-	-	3,967	-	3,967	12,306	18,279	30,585
Buford Volunteer Fire	66,666	5,666	5,813	-	3,040	14,519	-	-	3,042	9,496	12,538	9,436	(10,741)	(1,305)
Bull Shoals Volunteer Fire	107,110	9,103	9,340	-	8,625	27,068	-	-	4,887	13,580	18,467	15,161	1,719	16,880
Bull Shoals Volunteer Police	12,611	1,072	1,100	-	3,107	5,279	-	-	575	245	820	1,785	90	1,875
Burnt Ridge Volunteer Fire	73,333	6,232	6,395	-	4,078	16,705	-	-	3,346	1,100	4,446	10,380	4,309	14,689
Butterfield Volunteer Fire	219,831	18,682	19,170	-	23,573	61,425	-	-	10,029	1,891	11,920	31,115	8,259	39,374
Cabot Volunteer Fire	7,222	614	630	-	-	1,244	-	-	329	6,458	6,787	1,022	(8,535)	(7,513)
Caddo Valley Volunteer Fire	106,999	9,093	9,330	-	5,358	23,781	-	-	4,882	6,104	10,986	15,145	17,222	17,222
Caddo Valley Volunteer Police	52,722	4,481	4,597	-	392	9,470	-	-	2,405	4,549	6,954	7,462	(6,470)	992
Cairo Volunteer Fire	46,666	3,966	4,069	-	74	8,109	-	-	2,129	1,456	3,585	6,605	273	6,878
Caldwell Volunteer Fire	132,832	11,289	11,583	-	16,983	39,855	-	-	6,060	71	6,131	18,801	7,914	26,715
Calico Rock Volunteer Fire	67,777	5,760	5,910	-	18,278	29,948	-	-	3,092	4,288	9,593	5,593	(2,232)	7,361
Calion Volunteer Fire	93,610	7,955	8,163	-	1,867	17,985	-	-	4,271	9,595	13,866	13,250	346	13,596
Calvert Township Volunteer Fire	54,000	4,589	4,709	-	673	9,971	-	-	2,464	1,477	3,941	7,643	(1,694)	5,949
Camden Volunteer Fire	20,000	1,700	1,744	-	23	3,467	-	-	912	1,406	2,318	2,831	(1,590)	1,241
Cammack Village Volunteer Police	12,444	1,058	1,085	-	78	2,221	-	-	568	711	1,279	1,761	(1,925)	(164)
Camp Volunteer Fire	67,111	5,703	5,852	-	634	12,189	-	-	3,062	215	3,277	9,499	(564)	8,935
Cane Creek Volunteer Fire	79,777	6,780	6,957	-	5,208	18,945	-	-	3,640	169	3,809	11,292	2,393	13,685
Capps-Batavia Volunteer Fire	140,499	11,940	12,252	-	2,511	26,703	-	-	6,410	3,012	9,422	19,886	2,485	22,371
Caraway Volunteer Fire	158,388	13,460	13,812	-	11,326	38,598	-	-	7,226	-	7,226	22,418	14,242	36,660
Carlisle Volunteer Fire	112,943	9,598	9,849	-	767	20,214	-	-	5,153	7,114	12,267	15,986	(5,053)	10,933
Carthage Volunteer Fire	20,000	1,700	1,744	-	1,595	5,039	-	-	912	3,208	4,120	2,831	(65)	2,766
Cash Volunteer Fire	87,110	7,403	7,596	-	9,539	24,538	-	-	3,974	-	3,974	12,330	16,493	28,823
Cave City Volunteer Fire	146,777	12,474	12,799	-	3,625	28,898	-	-	6,696	2,532	9,228	20,775	(2,014)	18,761
Cave City Volunteer Police	52,888	4,495	4,612	-	591	9,698	-	-	2,413	177	2,590	7,486	3,752	11,238
Cave Springs Volunteer Fire	93,666	7,960	8,168	-	-	16,128	-	-	4,273	13,456	17,729	13,258	(14,220)	(962)
Cave Springs Volunteer Police	13,500	1,147	1,177	-	3,547	5,871	-	-	616	4,942	5,558	1,911	(3,039)	(1,128)
Cecil Rural Fire Department	10,389	883	906	-	5,609	7,398	-	-	474	-	474	1,470	3,117	4,587
Center Grove Volunteer Fire	54,944	4,669	4,791	-	65	9,525	-	-	2,507	6,723	9,230	7,777	(5,421)	2,356

**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, 2023**

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense
Center Volunteer Fire	\$ 40,000	\$ 3,399	\$ 3,488	\$ -	\$ 54	\$ 6,941	\$ -	\$ -	\$ 1,825	\$ 1,437	\$ 3,262	\$ 5,662	\$ (2,031)	\$ 3,631
Centerton Volunteer Fire	45,611	3,876	3,977	-	202	8,055	-	-	2,081	1,138	3,219	6,456	(4,117)	2,339
Centerton Volunteer Police	33,222	2,823	2,897	-	187	5,907	-	-	1,516	3,528	5,044	4,702	(1,243)	3,459
Central City Volunteer Fire	13,167	1,119	1,148	-	78	2,345	-	-	601	318	919	1,864	(514)	1,350
Central City Volunteer Police	6,111	519	533	-	42	1,094	-	-	279	292	571	865	483	1,348
Chambersville Volunteer Fire	26,611	2,262	2,321	-	-	4,583	-	-	1,214	3,129	4,343	3,767	(3,308)	459
Charleston Volunteer Fire	99,166	8,428	8,647	-	2,384	19,459	-	-	4,524	10,839	15,363	14,036	(1,481)	12,555
Charlotte Volunteer Fire	80,388	6,832	7,010	-	9,667	23,509	-	-	3,668	199	3,867	11,378	5,237	16,615
Cherokee Village Volunteer Fire	20,000	1,700	1,744	-	140	3,584	-	-	912	12	924	2,831	1,712	4,543
Cherokee Village Volunteer Police	27,778	2,361	2,422	-	269	5,052	-	-	1,267	9,478	10,745	3,932	(4,203)	(271)
Cherry Hill Volunteer Fire	101,944	8,664	8,890	-	17,038	34,592	-	-	4,651	165	4,816	14,429	10,531	24,960
Cherry Valley Volunteer Fire	33,333	2,833	2,907	-	37	5,777	-	-	1,521	1,798	3,319	4,718	(3,290)	1,428
Cherry Valley Volunteer Police	278	24	24	-	3	51	-	-	13	3,313	3,326	39	(1,286)	(1,247)
Chickalah Volunteer Fire	62,222	5,288	5,426	-	28,080	38,794	-	-	2,839	-	2,839	8,807	17,925	26,732
Chidester Volunteer Fire	80,333	6,827	7,005	-	380	14,212	-	-	3,665	2,988	6,653	11,370	(102)	11,268
Chimes Volunteer Fire	53,333	4,532	4,651	-	13	9,196	-	-	2,433	15,061	17,494	7,549	(9,677)	(2,128)
Choctaw Volunteer Fire	112,166	9,532	9,781	-	5,654	24,967	-	-	5,117	4,241	9,358	15,876	(1,583)	14,293
Cincinnati Volunteer Fire	60,388	5,132	5,266	-	308	10,706	-	-	2,755	11,694	14,449	8,547	(4,636)	3,911
Clarendon Volunteer Fire	81,333	6,912	7,092	-	1,805	15,809	-	-	3,711	5,623	9,334	11,512	(293)	11,219
Clarendon Volunteer Police	7,222	614	630	-	1,965	3,209	-	-	329	-	329	1,022	1,933	2,955
Clarksville Volunteer Fire	147,443	12,530	12,857	-	7,471	32,858	-	-	6,727	8,233	14,960	20,869	(5,811)	15,058
Clarksville Volunteer Police	6,555	557	572	-	1,723	2,852	-	-	299	53	352	928	1,731	2,659
Clinton Volunteer Fire	126,666	10,765	11,045	-	19	21,829	-	-	5,779	7,870	13,649	17,928	(6,939)	10,989
Clinton Volunteer Police	11,111	944	969	-	5,999	7,912	-	-	507	-	507	1,573	3,333	4,906
Coal Hill Volunteer Fire	59,944	5,094	5,227	-	359	10,680	-	-	2,735	3,428	6,163	8,485	(1,539)	6,946
Coal Hill Volunteer Police	6,667	567	581	-	49	1,197	-	-	304	-	304	944	47	991
Collegeville Volunteer Fire	166,276	14,131	14,500	-	6,477	35,108	-	-	7,586	828	8,414	23,535	1,933	25,468
Colt Volunteer Fire	87,610	7,445	7,640	-	219	15,304	-	-	3,997	2,834	6,831	12,401	3,555	15,956
Compton Volunteer Fire Assoc	27,222	2,313	2,374	-	-	4,687	-	-	1,242	5,187	6,429	3,853	(8,636)	(4,783)
Conway County Volunteer Fire	965,881	82,057	84,231	-	26,391	192,679	-	-	44,068	33,818	77,886	136,706	(9,160)	127,546
Cooterneck Volunteer Fire	46,666	3,966	4,069	-	223	8,258	-	-	2,129	3,597	5,726	6,605	(4,639)	1,966
Cord Volunteer Fire	71,944	6,114	6,274	-	6,782	19,170	-	-	3,282	773	4,055	10,183	(6,251)	3,932
Corning Volunteer Fire	100,166	8,513	8,735	-	6,730	23,978	-	-	4,570	1,295	5,865	14,178	(2,975)	11,203
Cotter Volunteer Fire	85,666	7,280	7,470	-	4,181	18,931	-	-	3,908	316	4,224	12,125	8,315	20,440
Cotter Volunteer Police	-	-	-	-	2	2	-	-	-	252	252	-	(1,742)	(1,742)
Cotter/Gassville Rural Volunteer Fire	55,277	4,698	4,820	-	568	10,086	-	-	2,522	5,542	8,064	7,824	(780)	7,044
Cotton Plant Volunteer Fire	20,611	1,752	1,797	-	470	4,019	-	-	940	237	1,177	2,917	(775)	2,142
Cotton Plant Volunteer Police	-	-	-	-	1	1	-	-	-	1	-	-	(27)	(27)
Cottonwood Rural Fire Assoc	106,055	9,013	9,248	-	17,584	35,845	-	-	4,839	463	5,302	15,011	6,230	21,241
County Line Volunteer Fire Assoc	59,277	5,038	5,169	-	329	10,536	-	-	2,704	4,791	7,495	8,390	(8,856)	(466)
Cove Rural Volunteer Fire	40,944	3,480	3,570	-	-	7,050	-	-	1,868	11,185	13,053	5,795	(7,074)	(1,279)
Crawfordsville Volunteer Fire	66,888	5,684	5,833	-	928	12,445	-	-	3,052	3,302	6,354	9,467	1,350	10,817
Crossett Volunteer Fire	6,667	567	581	-	44	1,192	-	-	304	240	544	944	(1,665)	(721)
Crossett Volunteer Police	6,667	567	581	-	50	1,198	-	-	304	-	304	944	(549)	395
Crow Mountain Fire Protection District	139,665	11,869	12,179	-	376	24,424	-	-	6,372	18,603	24,975	19,768	(4,977)	14,791
Crystal Fire Protection District	125,277	10,647	10,924	-	12,127	33,698	-	-	5,716	167	5,883	17,732	5,118	22,850
Curtis Rural Volunteer Fire	53,388	4,537	4,656	-	18,885	28,078	-	-	2,436	-	2,436	7,557	11,158	18,715
Dalton Volunteer Fire	93,333	7,932	8,139	-	698	16,769	-	-	4,258	-	4,258	13,210	657	13,867
Damascus Volunteer Fire	40,111	3,409	3,498	-	-	6,907	-	-	1,830	6,392	8,222	5,677	(4,484)	1,193
Danville Volunteer Fire	126,221	10,727	11,007	-	4,220	25,954	-	-	5,759	6,830	12,589	17,866	1,315	19,181
Dardanelle Volunteer Fire	111,443	9,471	9,718	-	6,477	25,666	-	-	5,084	4,556	9,640	15,774	1,341	17,115
Dardanelle Volunteer Police	14,278	1,213	1,245	-	2,303	4,761	-	-	651	-	651	2,021	2,457	4,478
De Queen Volunteer Fire	92,944	7,899	8,105	-	316	16,320	-	-	4,240	15,147	19,387	13,155	(9,783)	3,372
Deann Volunteer Fire	53,333	4,532	4,651	-	6,597	15,780	-	-	2,433	1,135	3,568	7,549	3,083	10,632
Decatur Volunteer Fire	73,444	6,242	6,404	-	1,150	13,796	-	-	3,351	4,253	7,604	10,395	954	11,349

**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, 2023**

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense
Decatur Volunteer Police	\$ 40,166	\$ 3,414	\$ 3,503	\$ -	\$ 1,859	\$ 8,776	\$ -	\$ -	\$ 1,833	\$ 6,810	\$ 8,643	\$ 5,685	\$ (1,918)	\$ 3,767
Deer Volunteer Fire	59,999	5,099	5,232	-	769	11,100	-	-	2,737	4,683	7,420	8,492	1,958	10,450
Delaware Volunteer Fire	122,777	10,434	10,706	-	4,022	25,162	-	-	5,601	1,855	7,456	17,378	1,364	18,742
Dermott Volunteer Fire	106,666	9,065	9,301	-	123	18,489	-	-	4,866	3,102	7,968	15,098	(4,096)	11,002
Dermott Volunteer Police	56	5	5	-	30	40	-	-	3	-	3	8	17	25
Des Arc Volunteer Fire	107,388	9,126	9,364	-	2,144	20,634	-	-	4,899	6,040	10,939	15,200	(624)	14,576
Des Arc Volunteer Police	40,000	3,399	3,488	-	300	7,187	-	-	1,825	-	1,825	5,662	283	5,945
Desha Volunteer Fire	127,610	10,845	11,128	-	5,348	27,321	-	-	5,822	-	5,822	18,062	9,244	27,306
Devalis Bluff Volunteer Fire	106,166	9,022	9,258	-	21,552	39,832	-	-	4,844	1,487	6,331	15,027	8,223	23,250
Devalis Bluff Volunteer Police	-	-	-	-	-	-	-	-	-	1	1	-	(565)	(565)
Dewitt Volunteer Fire	139,499	11,855	12,164	-	6,197	30,216	-	-	6,364	3,368	9,732	19,745	5,809	25,554
Diaz Volunteer Fire	79,222	6,733	6,908	-	467	14,108	-	-	3,614	3,712	7,326	11,213	(2,695)	8,518
Diaz Volunteer Police	12,722	1,081	1,109	-	76	2,266	-	-	580	558	1,138	1,801	(1,832)	(31)
Dierks Volunteer Police	19,555	1,662	1,705	-	118	3,485	-	-	892	470	1,362	2,768	(622)	2,146
District 7 Crawford Co. Volunteer	92,888	7,894	8,100	-	13,307	29,301	-	-	4,238	1,224	5,462	13,148	3,617	16,765
Dodd Mountain Volunteer Fire	47,333	4,023	4,127	-	686	8,836	-	-	2,159	487	2,646	6,700	(4,188)	2,512
Dover Volunteer Fire	75,666	6,430	6,598	-	514	13,542	-	-	3,452	5,294	8,746	10,710	(2,177)	8,533
Dover Volunteer Police	6,056	515	528	-	55	1,098	-	-	276	323	599	857	(1,923)	(1,066)
Dumas Volunteer Fire	126,610	10,760	11,041	-	1,413	23,214	-	-	5,776	3,113	8,889	17,921	2,656	20,577
Dyess Volunteer Fire	59,611	5,066	5,198	-	7,254	17,518	-	-	2,720	6,112	8,832	8,437	3,046	11,483
Earle Volunteer Fire	106,666	9,065	9,301	-	12,188	30,554	-	-	4,866	14,873	19,739	15,098	8,665	23,763
Earle Volunteer Police	1,056	90	92	-	570	752	-	-	48	-	48	149	317	466
East Camden Volunteer Fire	89,999	7,649	7,848	-	10,851	26,348	-	-	4,106	207	4,313	12,739	4,263	17,002
East Camden Volunteer Police	667	57	58	-	360	475	-	-	30	-	30	94	200	294
East End Fire Protection District	146,054	12,412	12,736	-	-	25,148	-	-	6,664	63,983	70,647	20,673	(28,293)	(7,620)
East Pulaski County Volunteer Fire	65,999	5,609	5,755	-	5,695	17,059	-	-	3,011	-	3,011	9,342	7,802	17,144
Elaine Volunteer Fire	113,999	9,688	9,941	-	2,922	22,551	-	-	5,201	5,201	10,402	16,136	3,215	19,351
Elkins Volunteer Fire	144,999	12,323	12,644	-	-	24,967	-	-	6,615	6,768	13,383	20,523	(4,154)	16,369
Elkins Volunteer Police	21,778	1,851	1,899	-	1,104	4,854	-	-	994	234	1,228	3,082	(372)	2,710
Elim Springs Volunteer Police	59,388	5,047	5,179	-	1,742	11,968	-	-	2,710	7,116	9,826	8,406	(2,649)	5,757
Emmet Volunteer Fire	59,999	5,099	5,232	-	6,594	16,925	-	-	2,737	1,009	3,746	8,492	2,565	11,057
Emp Rural Fire Association	127,832	10,864	11,147	-	3,753	25,764	-	-	5,832	-	5,832	18,094	5,240	23,334
England Volunteer Fire	118,332	10,056	10,319	-	-	20,375	-	-	5,399	5,446	10,845	16,749	(2,434)	14,315
Etowah Volunteer Fire	62,611	5,321	5,460	-	750	11,531	-	-	2,857	6,747	9,604	8,862	(1,294)	7,568
Eudora Volunteer Fire	99,444	8,451	8,672	-	8,674	25,797	-	-	4,537	7,641	12,178	14,075	353	14,428
Eureka Springs Volunteer Fire	119,888	10,189	10,454	-	4,065	24,708	-	-	5,470	722	6,192	16,969	(2,034)	14,935
Eureka Springs Volunteer Police	46,444	3,947	4,050	-	1,840	9,837	-	-	2,119	7,523	9,642	6,574	(5,607)	967
Evansville Volunteer Fire	46,388	3,942	4,045	-	119	8,106	-	-	2,116	6,774	8,890	6,566	(4,233)	2,333
Evening Shade Police	20,000	1,700	1,744	-	4,969	8,413	-	-	912	-	912	2,831	5,310	8,141
Evening Shade Volunteer Fire	60,166	5,113	5,247	-	4,982	15,342	-	-	2,745	13,486	16,231	8,516	(1,722)	6,794
Faircrest Volunteer Fire	133,777	11,369	11,665	-	1,125	24,159	-	-	6,103	3,196	9,299	18,935	3,227	22,162
Fairfield Bay Volunteer Fire	293,331	24,928	25,579	-	49,288	99,775	-	-	13,383	-	13,383	41,518	32,883	74,401
Fairview Fire Protection District Volunteer Fire	66,611	5,661	5,809	-	48	11,518	-	-	3,039	1,635	4,674	9,428	(3,027)	6,401
Fairview Rural Fire District	52,666	4,476	4,593	-	636	9,705	-	-	2,403	896	3,299	7,454	136	7,590
Farmington Volunteer Fire	114,055	9,693	9,946	-	5,094	24,733	-	-	5,204	20,807	26,011	16,143	(9,620)	6,523
Farmington Volunteer Police	32,611	2,771	2,844	-	247	5,862	-	-	1,488	3,438	4,926	4,616	(1,074)	3,542
Fifty Six Volunteer Fire	40,000	3,399	3,488	-	282	7,169	-	-	1,825	241	2,066	5,662	(2,092)	3,570
Fire District #6 Crawford Co	40,000	3,399	3,488	-	7,341	14,228	-	-	1,825	-	1,825	5,662	2,284	7,946
Fisher Volunteer Fire	86,666	7,365	7,557	-	607	15,529	-	-	3,954	477	4,431	12,267	(1,702)	10,565
Flippin Volunteer Fire	72,333	6,147	6,308	-	583	13,038	-	-	3,300	3,852	7,152	10,238	(1,520)	8,718
Flippin Volunteer Police	6,667	567	581	-	252	1,400	-	-	304	3,300	3,604	944	(2,171)	(1,773)
Floral Volunteer Fire	47,333	4,023	4,127	-	3,343	11,493	-	-	2,159	3,084	5,243	6,700	2,000	8,700
Fordyce Volunteer Fire	75,444	6,412	6,579	-	4,263	17,254	-	-	3,442	2,220	5,662	10,678	6,087	16,765
Foreman Volunteer Fire	88,610	7,530	7,727	-	1,603	16,860	-	-	4,043	189	4,232	12,542	94	12,636
Forrest City Volunteer Fire	32,555	2,767	2,839	-	1,832	7,438	-	-	1,485	10,380	11,865	4,608	(2,221)	2,387

**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, 2023**

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Forrest City Volunteer Police	\$ 26,666	\$ 2,266	\$ 2,325	\$ -	\$ 133	\$ 4,724	\$ -	\$ -	\$ 1,217	\$ 3,689	\$ 4,906	\$ 3,774	\$ (2,938)	\$ 836
Fort Smith Volunteer Police	39,222	3,333	3,420	-	8,766	15,519	-	-	1,789	7,080	8,869	5,552	7,615	13,167
Fountain Lake Volunteer Fire	120,610	10,250	10,517	-	9,940	30,707	-	-	5,503	16,008	16,008	17,071	9,626	26,697
Fox Volunteer Fire	74,833	6,360	6,526	-	1,020	13,906	-	-	3,414	10,762	14,176	10,592	(2,941)	7,651
Frenchport Volunteer Fire	132,666	11,274	11,569	-	2,117	24,960	-	-	6,053	4,909	10,962	18,778	11,148	29,926
Gallatin Volunteer Fire	112,555	9,565	9,815	-	4,587	23,967	-	-	5,135	48	5,183	15,931	11,336	27,267
Garland Volunteer Fire	40,000	3,399	3,488	-	300	7,187	-	-	1,825	-	1,825	5,662	282	5,944
Garnett Volunteer Fire	100,610	8,550	8,773	-	574	17,897	-	-	4,590	2,967	7,557	14,241	86	14,327
Gassville Volunteer Fire	87,110	7,403	7,596	-	-	14,999	-	-	3,974	4,689	8,663	12,330	(5,819)	6,511
Gassville Volunteer Police	20,000	1,700	1,744	-	592	4,036	-	-	912	3,445	4,357	2,831	249	3,080
Gentry Volunteer Fire	131,777	11,199	11,491	-	788	23,478	-	-	6,012	6,518	12,530	18,652	(2,588)	16,064
Gentry Volunteer Police	26,778	2,276	2,335	-	279	4,890	-	-	1,222	4,904	6,126	3,790	774	4,564
Gillett Volunteer Fire	66,666	5,666	5,813	-	6,847	18,326	-	-	3,042	1,118	4,160	9,436	2,577	12,013
Gillham Volunteer Fire	59,222	5,033	5,164	-	6,755	16,952	-	-	1,222	6,271	8,973	8,382	751	9,133
Glenwood Volunteer Fire	114,221	9,707	9,960	-	7,506	27,173	-	-	5,211	-	5,211	16,167	3,241	19,408
Glenwood Volunteer Police	37,555	3,192	3,275	-	2,121	8,588	-	-	1,713	4,777	6,490	5,316	(123)	5,193
Goshen Fire Dist Assoc	100,166	8,513	8,735	-	7,248	24,496	-	-	4,570	950	5,520	14,178	1,578	15,756
Goshen Volunteer Police	-	-	-	-	-	-	-	-	-	1,865	1,865	-	(10,879)	(10,879)
Gosnell Volunteer Fire	125,443	10,661	10,939	-	3,937	25,537	-	-	5,723	1,552	7,275	17,755	(3,500)	14,255
Gosnell Volunteer Police	6,944	590	606	-	1,955	3,151	-	-	317	-	317	983	1,842	2,825
Gould Volunteer Fire	72,888	6,194	6,356	-	12	12,562	-	-	3,325	3,067	6,392	10,317	(3,051)	7,266
Grady Volunteer Fire	93,333	7,932	8,139	-	656	16,727	-	-	4,258	204	4,462	13,210	(2,857)	10,353
Gravel Ridge Fire Protection Dist.	106,666	9,065	9,301	-	10,746	29,112	-	-	4,866	8,452	13,318	15,098	(6,101)	8,997
Gravette Volunteer Fire	186,943	15,887	16,302	-	16,462	48,651	-	-	8,529	595	9,124	26,460	4,796	31,256
Gravette Volunteer Police	19,389	1,648	1,691	-	3,308	6,647	-	-	885	366	1,251	2,744	2,816	5,560
Grayson Fire Assoc	26,666	2,266	2,325	-	200	4,791	-	-	1,217	-	1,217	3,774	(409)	3,365
Green Forest Volunteer Fire	134,054	11,392	11,690	-	921	24,003	-	-	6,116	2,706	8,822	18,974	3,070	22,044
Green Forest Volunteer Police	222	19	19	-	249	287	-	-	10	3,269	3,279	31	(141)	(110)
Greenbrier Volunteer Fire	168,443	14,315	14,688	-	8,889	37,892	-	-	7,685	11,656	19,341	23,842	6,199	30,041
Greenland Volunteer Police	20,166	1,714	1,759	-	7,102	10,575	-	-	920	-	920	2,854	4,065	6,919
Greenwood Rural Volunteer Fire	73,333	6,232	6,395	-	239	12,866	-	-	3,346	8,368	11,714	10,380	(15,374)	(4,994)
Greenwood Volunteer Fire	271,220	23,049	23,651	-	11,333	58,033	-	-	12,374	2,736	15,110	38,389	(1,102)	37,287
Greenwood Volunteer Police	-	2,648	231	-	1,430	1,886	-	-	121	-	121	375	794	1,169
Greers Ferry Volunteer Fire	152,721	12,979	13,317	-	3,142	29,438	-	-	6,968	967	7,935	21,616	(598)	21,018
Grover Township Volunteer Fire	80,444	6,836	7,015	-	239	14,090	-	-	3,670	12,712	16,382	11,386	(8,037)	3,349
Grubbs Volunteer Fire	113,332	9,631	9,883	-	7,184	26,698	-	-	5,171	7,704	12,875	16,041	(1,550)	14,491
Gum Springs Volunteer Fire	73,333	6,232	6,395	-	-	12,627	-	-	3,346	3,485	6,831	10,380	(6,981)	3,399
Gurdon Volunteer Fire	114,555	9,735	9,989	-	15,153	34,877	-	-	5,226	-	5,226	16,214	9,251	25,465
Guy Community Volunteer Fire	57,888	4,920	5,048	-	26	9,994	-	-	2,641	7,323	9,964	8,194	(6,457)	1,737
Hackett Volunteer Fire	107,277	9,117	9,355	-	-	18,472	-	-	4,894	7,822	12,716	15,184	(7,018)	8,166
Hackett Volunteer Police	13,333	1,133	1,163	-	3,315	5,611	-	-	608	3,248	3,856	1,887	1,517	3,404
Hagarville Rfd #3	87,166	7,408	7,601	-	846	15,855	-	-	3,977	218	4,195	12,338	(1,575)	10,763
Halley Volunteer Fire	46,666	3,966	4,069	-	328	8,363	-	-	2,129	747	2,876	6,605	(4,354)	2,251
Hamburg Volunteer Fire	153,110	13,012	13,351	-	39	26,402	-	-	6,985	4,132	11,117	21,671	179	21,850
Hampton Volunteer Fire	106,666	9,065	9,301	-	8,495	26,861	-	-	4,866	-	4,866	15,098	11,482	26,580
Hampton Volunteer Police	-	-	-	-	2	2	-	-	-	13	13	-	(50)	(50)
Hand Cove Fire Prot District	133,332	11,331	11,627	-	303	23,261	-	-	6,083	4,198	10,281	18,872	273	19,145
Hardin Volunteer Fire	81,444	6,921	7,102	-	14,235	28,258	-	-	3,716	-	3,716	11,528	14,837	26,365
Hardy Volunteer Fire	101,166	8,597	8,822	-	-	17,419	-	-	4,616	18,056	22,672	14,319	(11,272)	3,047
Hardy Volunteer Police	20,000	1,700	1,744	-	7,165	10,609	-	-	912	-	912	2,831	4,576	7,407
Harmon Volunteer Fire	112,610	9,570	9,820	-	14,056	33,446	-	-	5,138	-	5,138	15,939	8,874	24,813
Harrell Volunteer Fire	125,666	10,680	10,958	-	4,197	25,835	-	-	5,733	4,150	9,883	17,787	3,098	20,885
Harrisburg Volunteer Fire	127,610	10,845	11,128	-	6,238	28,211	-	-	5,822	2,787	8,609	18,062	9,015	27,077
Harrison Volunteer Fire	13,000	1,105	1,134	-	214	2,453	-	-	593	4,970	5,563	1,840	(3,652)	(1,812)
Harrison Volunteer Police	40,555	3,447	3,536	-	355	7,338	-	-	1,850	1,452	3,302	5,740	(1,266)	4,474

**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, 2023**

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Hartford Volunteer Fire	\$ 106,999	\$ 9,093	\$ 9,330	\$ -	\$ 16,254	\$ 34,677	\$ -	\$ -	\$ 4,882	\$ 1,546	\$ 6,428	\$ 15,145	\$ (850)	\$ 14,295
Hartford Volunteer Police	-	-	-	-	1	1	-	-	-	-	-	-	(598)	(598)
Haskell Volunteer Fire	79,833	6,785	6,962	-	16	13,763	-	-	3,642	11,559	15,201	11,300	(7,057)	4,243
Haskell Volunteer Police	19,500	1,657	1,700	-	86	3,443	-	-	890	492	1,382	2,760	(1,757)	1,003
Hatfield Volunteer Fire	99,999	8,498	8,720	-	745	17,963	-	-	4,562	-	4,562	14,154	2,911	17,065
Hazen Volunteer Fire	113,999	9,688	9,941	-	817	20,446	-	-	5,201	2,952	8,153	16,136	(1,456)	14,680
Heber Springs Volunteer Fire	134,054	11,392	11,690	-	3,972	27,054	-	-	6,116	10,098	16,214	18,974	(3,833)	15,141
Heber Springs Volunteer Police	-	-	-	-	-	-	-	-	-	9	9	-	(30)	(30)
Hector Volunteer Police	13,333	1,133	1,163	-	1,793	4,089	-	-	608	771	1,379	1,887	(2,346)	(459)
Helena-West Helena Volunteer Fire	67,944	5,774	5,925	-	5,738	17,437	-	-	3,100	9,471	12,571	9,617	4,263	13,880
Helena-West Helena Volunteer Police	7,055	600	615	-	216	1,431	-	-	322	5,165	5,487	999	(8,603)	(7,604)
Hensley Volunteer Fire	36,722	3,121	3,202	-	52	6,375	-	-	1,675	6,931	8,606	5,198	(7,289)	(2,091)
Hermitage Volunteer Fire	46,666	3,966	4,069	-	62	8,097	-	-	2,129	1,382	3,511	6,605	(1,944)	4,661
Hermitage Volunteer Police	13,333	1,133	1,163	-	64	2,360	-	-	608	3,455	4,063	1,887	(1,242)	645
Hickory Creek Volunteer Fire	40,000	3,399	3,488	-	1,863	8,750	-	-	1,825	457	2,282	5,662	(2,047)	3,615
Hickory Ridge Volunteer Fire	106,555	9,055	9,292	-	932	19,279	-	-	4,861	-	4,861	15,082	758	15,840
Higginson Volunteer Fire	-	-	-	-	1	1	-	-	-	-	-	-	(6,726)	(6,726)
Higginson Volunteer Fire	130,443	11,086	11,375	-	10,754	33,215	-	-	5,951	217	6,168	18,463	13,298	31,761
Higginson Volunteer Police	-	-	-	-	1	1	-	-	-	1	1	-	(2,242)	(2,242)
Higginson Volunteer Police	23,778	2,021	2,073	-	158	4,252	-	-	1,085	1,870	2,955	3,366	(601)	2,765
Highfill Volunteer Fire	141,054	11,987	12,300	-	-	24,287	-	-	6,435	10,713	17,148	19,965	(9,282)	10,683
Highfill Volunteer Police	40,000	3,399	3,488	-	255	7,142	-	-	1,825	3,458	5,283	5,662	(2,855)	2,807
Highland Volunteer Fire	66,666	5,666	5,813	-	77	11,556	-	-	3,042	1,472	4,514	9,436	(3,616)	5,820
Highland Volunteer Police	40,000	3,399	3,488	-	544	7,431	-	-	1,825	-	1,825	5,662	2,559	8,221
Highway 15 South Volunteer Fire	93,721	7,965	8,173	-	6,873	23,011	-	-	4,276	17,211	21,487	13,265	(7,590)	5,675
Highway 286 East Volunteer Fire	94,388	8,021	8,231	-	579	16,831	-	-	4,306	7,577	11,883	13,360	(3,538)	9,822
Highway 70 West Fpa	-	-	-	-	-	-	-	-	-	34,859	34,859	-	(44,249)	(44,249)
Highway 94 East Volunteer Fire	53,444	4,542	4,660	-	3,352	12,554	-	-	2,438	1,646	4,084	7,565	(2,873)	4,692
Hilltop Fire District# 51	93,333	7,932	8,139	-	2,020	18,091	-	-	4,258	6,867	11,125	13,210	(3,544)	9,666
Hilltop Volunteer Fire	92,944	7,899	8,105	-	-	16,004	-	-	4,240	1,477	5,717	13,155	(3,548)	9,607
Holiday Island Volunteer Fire	97,221	8,262	8,478	-	23,459	40,199	-	-	4,436	7,724	12,160	13,761	4,267	18,028
Holland Volunteer Fire	87,388	7,427	7,620	-	2,145	17,192	-	-	3,987	10,315	14,302	12,369	(4,439)	7,930
Hollis Volunteer Fire	80,499	6,841	7,020	-	585	14,446	-	-	3,673	6,283	9,956	11,394	(764)	10,630
Holly Grove Volunteer Fire	73,333	6,232	6,395	-	4,052	16,679	-	-	3,346	224	3,570	10,380	718	11,098
Holly Grove Volunteer Police	6,722	571	586	-	3,332	4,489	-	-	307	1,859	2,166	951	(880)	71
Hon Volunteer Fire	59,999	5,099	5,232	-	8,970	19,301	-	-	2,737	226	2,963	8,492	4,826	13,318
Hope Volunteer Fire	20,000	1,700	1,744	-	151	3,595	-	-	912	-	912	2,831	140	2,971
Hopewell Fire District	45,111	3,834	3,934	-	13,019	20,787	-	-	2,058	-	2,058	6,385	7,583	13,968
Horatio Volunteer Fire	141,721	12,044	12,358	-	5,456	29,858	-	-	6,466	6,466	12,932	20,059	4,063	24,122
Horseshoe Lake Volunteer Fire	86,666	7,365	7,557	-	647	15,569	-	-	3,954	-	3,954	12,267	611	12,878
Hot Springs Village Volunteer Fire	47,666	4,051	4,157	-	66	8,274	-	-	2,175	9,918	12,093	6,747	(13,801)	(7,054)
Hot Springs Village Volunteer Police	6,667	567	581	-	3,568	4,716	-	-	304	-	304	944	1,996	2,940
Hoxie Volunteer Fire	133,554	11,350	11,646	-	12,918	35,914	-	-	6,093	653	6,746	18,903	5,138	24,041
Hoxie Volunteer Police	20,666	1,756	1,802	-	758	4,316	-	-	943	-	943	2,925	2,073	4,998
Hughes Volunteer Fire	106,721	9,070	9,306	-	15,347	33,723	-	-	4,869	-	4,869	15,105	9,303	24,408
Hughes Volunteer Police	6,278	534	547	-	9,452	10,533	-	-	286	16,726	17,012	889	(1,185)	(296)
Humphrey Volunteer Fire	66,999	5,694	5,842	-	258	11,794	-	-	3,057	1,605	4,662	9,483	495	9,978
Humphrey Volunteer Police	6,389	543	557	-	3,315	4,415	-	-	291	-	291	904	1,899	2,803
Huntington Volunteer Fire	73,333	6,232	6,395	-	4,515	17,142	-	-	3,346	-	3,346	10,380	4,746	15,126
Huntington Volunteer Police	6,667	567	581	-	3,464	4,612	-	-	304	1	305	944	1,982	2,926
Huntsville Volunteer Fire	116,110	9,868	10,125	-	8,698	28,691	-	-	5,297	728	6,025	16,434	776	17,210
Huntsville Volunteer Police	13,222	1,124	1,153	-	-	2,277	-	-	603	15,531	16,134	1,871	(10,565)	(8,694)
Huttig Volunteer Fire	67,944	5,774	5,925	-	-	11,699	-	-	3,100	8,422	11,522	9,617	(9,200)	417
Imboden Volunteer Fire	99,999	8,498	8,720	-	7,597	24,815	-	-	4,562	759	5,321	14,154	876	15,030
Inspiration Point Rural Fire Protection District	61,999	5,269	5,406	-	-	10,675	-	-	2,829	12,777	15,606	8,775	(7,277)	1,498

**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, 2023**

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense
Ione Community Fire	\$ 40,833	\$ 3,470	\$ 3,561	\$ -	\$ 719	\$ 7,750	\$ -	\$ -	\$ 1,863	\$ -	\$ 1,863	\$ 5,780	\$ (604)	\$ 5,176
Jasper Volunteer Fire	36,833	3,130	3,212	-	-	6,342	-	-	1,680	3,759	5,439	5,213	(4,832)	381
Johnson Area Volunteer Fire	-	-	-	-	-	-	-	-	-	1	1	-	(581)	(581)
Johnson County Rfd #1	108,277	9,202	9,442	-	44,064	62,708	-	-	4,940	2,236	7,176	15,326	15,343	30,669
Johnson County Rfd #2	99,666	8,470	8,691	-	22,795	39,956	-	-	4,547	-	4,547	14,107	14,512	28,619
Johnson County Rfd #4	73,555	6,251	6,414	-	3,482	16,147	-	-	3,356	2,830	6,186	10,411	1,523	11,934
Johnson County Rfd #5	38,833	3,300	3,386	-	-	6,686	-	-	1,772	9,325	5,496	5,496	(10,099)	(4,603)
Johnson County Rfd #7	65,999	5,609	5,755	-	419	11,783	-	-	3,011	281	3,292	9,342	271	9,613
Johnson County Rfd #8	140,554	11,945	12,257	-	4,231	28,433	-	-	6,413	9,953	16,366	19,894	593	20,487
Johnson Volunteer Fire	113,610	9,655	9,907	-	9,376	28,938	-	-	5,183	7,715	12,898	16,081	(165)	15,916
Joiner Volunteer Fire	87,166	7,408	7,601	-	4,251	19,260	-	-	3,977	490	4,467	12,338	1,443	13,781
Jonesboro Volunteer Police	6,667	567	581	-	51	1,199	-	-	304	-	304	944	48	992
Joplin Volunteer Fire	106,666	9,065	9,301	-	1,028	19,394	-	-	4,866	-	4,866	15,098	1,849	16,947
Judsonia Volunteer Fire	133,277	11,326	11,622	-	5,008	27,956	-	-	6,081	232	6,313	18,864	10,737	29,601
Judsonia Volunteer Police	33,500	2,847	2,921	-	4,631	10,399	-	-	1,528	1,426	2,954	4,742	6,175	10,917
Junction City Volunteer Fire	69,833	5,935	6,090	-	2,176	14,201	-	-	3,186	975	4,161	9,884	(5,545)	4,339
Junction City Volunteer Police	6,833	581	596	-	3,692	4,869	-	-	312	1,759	2,071	967	338	1,305
Keiser Volunteer Fire	113,332	9,631	9,883	-	5,554	25,068	-	-	5,171	-	5,171	16,041	14,462	30,503
Kensett Volunteer Fire	55,166	4,688	4,811	-	1,054	10,553	-	-	2,517	2,594	5,111	7,808	(9,805)	(1,997)
Kensett Volunteer Police	611	52	53	-	330	435	-	-	28	6,702	6,730	86	(7,287)	(7,201)
Keo Volunteer Fire	39,722	3,376	3,464	-	67	6,907	-	-	1,812	6,749	8,561	5,622	(3,098)	2,524
Knoxville Volunteer Fire	27,333	2,323	2,383	-	107	4,813	-	-	1,247	3,264	4,511	3,869	(3,300)	569
Krooked Kreek Volunteer Fire	109,166	9,277	9,519	-	-	18,796	-	-	4,981	4,844	9,825	15,451	(6,685)	8,766
Lake City Volunteer Fire	172,721	14,679	15,061	-	16,411	46,151	-	-	7,880	-	7,880	24,447	12,607	37,054
Lake Hamilton Fire Protection District	138,832	11,799	12,106	-	788	24,693	-	-	6,334	4,746	11,080	19,651	2,413	22,064
Lake Hamilton Volunteer Fire	-	-	-	-	2	2	-	-	-	-	-	-	(680)	(680)
Lake Maumelle Area Rfd	140,054	11,902	12,213	-	1,583	25,698	-	-	6,390	28,778	35,168	19,824	(9,197)	10,627
Lake Norrell Area Fire Protection District	73,333	6,232	6,395	-	3,889	16,516	-	-	3,346	-	3,346	10,380	8,613	18,993
Lake Village Volunteer Fire	139,999	11,898	12,208	-	1,046	25,152	-	-	6,387	-	6,387	19,816	2,747	22,563
Lake Village Volunteer Police	6,667	567	581	-	294	1,442	-	-	304	-	304	944	1,759	2,703
Lakeview Volunteer Police	13,444	1,143	1,172	-	73	2,388	-	-	613	1,561	2,174	1,903	(1,608)	295
Lakeway Rural Volunteer Fire	5,667	482	494	-	3,060	4,036	-	-	259	-	259	802	1,700	2,502
Lamar Volunteer Fire	67,666	5,751	5,901	-	-	11,652	-	-	3,087	6,405	9,492	9,578	(7,062)	2,516
Landis Volunteer Fire	132,832	11,289	11,583	-	14,041	36,913	-	-	6,060	-	6,060	18,801	14,797	33,598
Lavaca Volunteer Fire	101,110	8,593	8,817	-	7,861	25,271	-	-	4,613	2,522	7,135	14,311	4,862	19,173
Lavaca Volunteer Police	27,389	2,328	2,388	-	3,195	7,911	-	-	1,250	2,804	4,054	3,877	(363)	3,514
Lawson-Urbana Volunteer Fire	73,333	6,232	6,395	-	516	13,143	-	-	3,346	232	3,578	10,380	(1,283)	9,097
Lazy Acres Volunteer Fire	40,000	3,399	3,488	-	300	7,187	-	-	1,825	-	1,825	5,662	280	5,942
Leachville Volunteer Fire	140,443	11,935	12,247	-	3,063	27,245	-	-	6,408	-	6,408	19,879	3,958	23,837
Leachville Volunteer Police	6,667	567	581	-	3,331	4,479	-	-	304	3,523	3,827	944	1,540	2,484
Lead Hill Volunteer Fire	86,666	7,365	7,557	-	4,063	18,985	-	-	3,954	-	3,954	12,267	1,954	14,221
Lepanto Volunteer Fire	139,110	11,822	12,131	-	5,371	29,324	-	-	6,347	1,880	8,227	19,690	533	20,223
Leslie Volunteer Fire	72,722	6,180	6,341	-	676	13,197	-	-	3,318	7,549	10,867	10,293	(1,227)	9,066
Lewisville Volunteer Fire	106,944	9,089	9,326	-	2,315	20,730	-	-	4,879	17,238	22,117	15,137	(6,001)	9,136
Liberty Volunteer Fire	40,000	3,399	3,488	-	-	6,887	-	-	1,825	42,014	43,839	5,662	(27,957)	(22,295)
Lincoln Volunteer Fire	77,444	6,581	6,753	-	8,711	22,045	-	-	3,533	16,217	19,750	10,962	(7,134)	3,828
Lincoln Volunteer Police	33,333	2,833	2,907	-	38	5,778	-	-	1,521	13,617	15,138	4,718	(2,184)	2,534
Linwood-Moscow Volunteer Fire	73,610	6,256	6,419	-	489	13,164	-	-	3,358	13,385	16,743	10,419	(4,955)	5,464
Little Flock Volunteer Fire	93,333	7,932	8,139	-	13,811	29,882	-	-	4,258	4,214	8,472	13,210	3,527	16,737
Little Flock Volunteer Police	13,167	1,119	1,148	-	3,530	5,797	-	-	601	1,601	2,202	1,864	1,299	3,163
Lockesburg Volunteer Fire	171,387	14,565	14,945	-	14,611	44,121	-	-	7,819	-	7,819	24,258	12,308	36,566
London Rural Volunteer Fire	132,332	11,246	11,540	-	775	23,561	-	-	6,037	6,454	12,491	18,731	289	19,020
Lone Rock Volunteer Fire	71,388	6,067	6,225	-	13,103	25,395	-	-	3,257	1,550	4,807	10,104	4,209	14,313
Lonoke Volunteer Fire	133,999	11,388	11,685	-	752	23,825	-	-	6,113	6,547	12,660	18,966	(3,344)	15,622
Louann Volunteer Fire	52,833	4,490	4,607	-	1	9,098	-	-	2,410	3,267	5,677	7,478	(3,217)	4,261

**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, 2023**

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense
Lowell Volunteer Fire	\$ 6,056	\$ 515	\$ 528	\$ -	\$ 3,156	\$ 4,199	\$ -	\$ -	\$ 276	\$ 3,220	\$ 3,496	\$ 857	\$ (1,010)	\$ (153)
Lowell Volunteer Police	26,055	2,214	2,272	-	1,662	6,148	-	-	1,189	3,561	4,750	3,688	(214)	3,474
Luxora Volunteer Fire	73,333	6,232	6,395	-	546	13,173	-	-	3,346	-	3,346	10,380	1,084	11,464
Lynne Volunteer Fire	79,999	6,799	6,976	-	494	14,269	-	-	3,650	3,065	6,715	11,323	(2,343)	8,980
Magazine Volunteer Fire	26,666	2,266	2,325	-	3,874	8,465	-	-	1,217	1,626	2,843	3,774	1,664	5,438
Magnet Cove Volunteer Fire	73,944	6,284	6,448	-	653	13,385	-	-	3,374	195	3,569	10,466	6,436	16,902
Magnolia Volunteer Fire	59,555	5,061	5,193	-	2,352	12,606	-	-	2,717	3,762	6,479	8,430	2,543	10,973
Magnolia Volunteer Police	72,555	6,166	6,327	-	834	13,327	-	-	3,310	455	3,765	10,270	911	11,181
Malvern Volunteer Fire	26,611	2,262	2,321	-	3,528	8,111	-	-	1,214	1,512	2,726	3,767	(7,802)	(4,035)
Mammoth Spring Volunteer Fire	73,777	6,270	6,433	-	2,322	15,025	-	-	3,366	10,904	14,270	10,443	(10,788)	(345)
Manila Volunteer Fire	142,443	12,105	12,421	-	1,063	25,589	-	-	6,499	11,500	17,999	20,162	(1,019)	19,143
Mansfield Volunteer Fire	40,000	3,399	3,488	-	-	6,887	-	-	1,825	10,509	5,662	12,334	(8,499)	(2,837)
Marble Volunteer Fire	26,666	2,266	2,325	-	201	4,792	-	-	1,217	-	1,217	3,774	(1,034)	2,740
Marianna Volunteer Fire	108,332	9,207	9,447	-	953	19,607	-	-	4,942	5,383	10,325	15,334	1,949	17,283
Marianna Volunteer Police	-	-	-	-	1	1	-	-	-	1	1	-	(16)	(16)
Marion Volunteer Fire	235,276	19,995	20,516	-	8,337	48,848	-	-	10,734	-	10,734	33,301	8,468	41,769
Marion Volunteer Police	143,165	12,167	12,484	-	23,106	47,757	-	-	6,532	-	6,532	20,264	22,229	42,493
Marked Tree Volunteer Fire	109,110	9,273	9,515	-	3,624	22,412	-	-	4,978	26,533	31,511	15,444	(12,512)	2,932
Marked Tree Volunteer Police	833	71	73	-	449	593	-	-	38	-	38	118	250	368
Marmaduke Volunteer Fire	105,388	8,956	9,190	-	297	18,443	-	-	4,808	5,261	10,069	14,917	(3,653)	11,264
Marmaduke Volunteer Police	20,000	1,700	1,744	-	3,488	6,932	-	-	912	7,071	7,983	2,831	(1,480)	1,351
Marshall Volunteer Fire	73,110	6,213	6,375	-	38	12,626	-	-	3,336	11,713	15,049	10,348	(10,615)	(267)
Marshall Volunteer Police	6,667	567	581	-	-	1,148	-	-	304	1,706	2,010	944	(1,679)	(735)
Marvell Volunteer Fire	119,999	10,198	10,464	-	3,578	24,240	-	-	5,475	12,905	18,380	16,985	(2,859)	14,126
Marvell Volunteer Police	6,667	567	581	-	1,576	2,724	-	-	304	3,255	3,559	944	(751)	193
Maumelle Volunteer Fire	39,389	3,347	3,435	-	2	6,784	-	-	1,797	12,004	13,801	5,575	(8,068)	(2,493)
Mayflower Volunteer Fire	125,443	10,661	10,939	-	15,527	37,127	-	-	5,723	3,859	9,582	17,755	3,216	20,971
Mayflower Volunteer Police	-	-	-	-	510	510	-	-	-	13,968	13,968	-	(9,576)	(9,576)
Maynard Volunteer Fire	86,610	7,361	7,553	-	7,157	22,071	-	-	3,951	225	4,176	12,259	2,657	14,916
Mccrory Volunteer Fire	139,999	11,898	12,208	-	2,249	26,355	-	-	6,387	10,031	16,418	19,816	(4,272)	15,544
Mccrory Volunteer Police	-	-	-	-	4	4	-	-	-	3,374	3,374	-	(1,928)	(1,928)
Mcgehee Volunteer Fire	98,499	8,371	8,589	-	14	16,974	-	-	4,494	15,534	20,028	13,942	(12,240)	1,702
Mcneil Volunteer Fire	93,944	7,984	8,192	-	4,632	20,808	-	-	4,286	-	4,286	13,297	6,034	19,331
Mcrae Volunteer Fire	47,777	4,060	4,166	-	673	8,899	-	-	2,180	1,399	3,579	6,762	(1,233)	5,529
Mcrae Volunteer Police	111	9	10	-	60	79	-	-	5	-	5	16	33	49
Melbourne Volunteer Fire	82,110	6,978	7,160	-	966	15,104	-	-	3,746	3,224	6,970	11,622	(6,301)	5,321
Melrose Volunteer Fire	25,944	2,205	2,262	-	157	4,624	-	-	1,184	1,898	3,082	3,672	(10,678)	(7,006)
Mena Volunteer Fire	133,777	11,369	11,665	-	1,636	24,670	-	-	6,103	3,017	9,120	18,935	3,187	22,122
Midland Volunteer Fire	80,833	6,869	7,049	-	13,962	27,880	-	-	3,688	7,310	10,998	11,441	4,141	15,582
Milo Volunteer Fire	100,388	8,531	8,754	-	576	17,861	-	-	4,580	7,404	11,984	14,209	4,060	18,269
Mineral Springs Volunteer Fire	79,166	6,728	6,903	-	27	13,658	-	-	3,612	6,929	3,317	11,205	(3,696)	7,509
Mineral Springs Volunteer Police	13,333	1,133	1,163	-	3,896	6,192	-	-	608	583	1,191	1,887	3,477	5,364
Monette Volunteer Fire	160,665	13,654	14,010	-	11,661	39,325	-	-	7,330	155	7,485	22,741	7,444	30,185
Monticello Volunteer Fire	65,833	5,595	5,741	-	6,062	17,398	-	-	3,004	3,653	6,657	9,318	(3,993)	5,325
Montrose Volunteer Fire	39,055	3,319	3,406	-	246	6,971	-	-	1,782	3,483	5,265	5,528	(1,609)	3,919
Morning Star Fpa	132,666	11,274	11,569	-	7,275	30,118	-	-	6,053	-	6,053	18,778	3,440	22,218
Morning Star Volunteer Fire	53,333	4,532	4,651	-	1,714	10,897	-	-	2,433	3,109	5,542	7,549	797	8,346
Moro Volunteer Fire	26,111	2,219	2,277	-	210	4,706	-	-	1,191	3,861	5,052	3,696	(1,933)	1,763
Morrilton Volunteer Fire	172,665	14,674	15,057	-	-	29,731	-	-	7,878	4,738	12,616	24,439	(4,245)	20,194
Morrilton Volunteer Fire	66,666	5,666	5,813	-	43	11,522	-	-	3,042	11,020	14,062	9,436	(2,972)	6,464
Morrow Volunteer Fire	79,610	6,766	6,942	-	17	13,725	-	-	3,632	8,291	11,923	11,268	(3,483)	7,785
Mount Holly Volunteer Fire	113,332	9,631	9,883	-	794	20,308	-	-	5,171	205	5,376	16,041	746	16,787
Mount Ida Volunteer Fire	133,277	11,326	11,622	-	7,788	30,736	-	-	6,081	446	6,527	18,864	1,904	20,768
Mountain Home Volunteer Fire	80,610	6,851	7,029	-	4,662	18,542	-	-	3,678	-	3,678	11,410	4,418	15,828
Mountain Home Volunteer Police	33,389	2,838	2,912	-	2,246	7,996	-	-	1,523	4,283	5,806	4,726	(1,273)	3,453

**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, 2023**

Employer	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense	
Mountain Pine Volunteer Police	\$ 13,222	\$ 1,124	\$ 1,153	\$ -	\$ 255	\$ 2,532	\$ -	\$ -	\$ 603	\$ 6,848	\$ 7,451	\$ 1,871	\$ (2,075)	\$ (204)
Mountain View Volunteer Fire	172,110	14,627	15,008	-	1,037	30,672	-	-	7,852	4,040	11,892	24,361	(2,222)	22,139
Mountain View Volunteer Police	7,111	604	620	-	1,869	3,093	-	-	324	489	813	1,007	(2,811)	(1,804)
Mountainburg Volunteer Fire	201,665	17,138	17,585	-	13,707	48,430	-	-	9,201	12,099	21,300	28,544	6,022	34,566
Mountainburg Volunteer Police	6,278	534	547	-	-	1,081	-	-	286	3,311	3,597	889	(5,278)	(4,389)
Mt. Judea Area Volunteer Fire	159,999	13,597	13,952	-	247	27,796	-	-	7,300	735	8,035	22,646	564	23,210
Mulberry Police	12,000	1,020	1,046	-	3,520	5,586	-	-	547	704	1,251	1,698	3,124	4,822
Mulberry Volunteer Fire	172,887	14,693	15,076	-	17,235	47,004	-	-	7,888	8,739	16,627	24,471	3,734	28,205
Murfreesboro Volunteer Fire	86,666	7,365	7,557	-	866	15,788	-	-	3,954	-	3,954	12,267	1,107	13,374
Nashville Volunteer Fire	152,499	12,960	13,298	-	2,878	29,136	-	-	6,958	179	7,137	21,585	5,302	26,887
Natural Dam Volunteer Fire	20,666	1,756	1,802	-	140	3,698	-	-	943	3,190	4,133	2,925	(1,709)	1,216
New Blaine Rural Volunteer Fire	92,721	7,880	8,085	-	6,664	22,629	-	-	4,230	4,842	9,072	13,124	(3,861)	9,263
Newark Volunteer Fire	139,777	11,879	12,189	-	13,061	37,129	-	-	6,377	-	6,377	19,784	8,376	28,160
Newark Volunteer Police	167	14	15	-	90	119	-	-	8	-	8	24	50	74
Newcastle Rural Volunteer Fire	59,999	5,099	5,232	-	30,823	41,154	-	-	2,737	-	2,737	8,492	17,788	26,280
Newport Volunteer Fire	46,388	3,942	4,045	-	714	8,701	-	-	2,116	10,841	12,957	6,566	(5,037)	1,529
Newport Volunteer Police	389	33	34	-	1,576	1,643	-	-	18	6,496	6,514	55	(2,043)	(1,988)
Nimrod/Aplin Volunteer Fire	66,666	5,666	5,813	-	759	12,238	-	-	3,042	-	3,042	9,436	2,251	11,687
Nob Hill Volunteer Fire	153,943	13,083	13,424	-	757	27,264	-	-	7,023	2,935	9,958	21,789	2,488	24,277
Norfolk Volunteer Police	11,296	960	985	-	1,347	3,292	-	-	515	-	515	1,599	773	2,372
Norman Volunteer Fire	73,333	6,232	6,395	-	1,338	13,965	-	-	3,346	-	3,346	10,380	5,893	16,273
Norphlet Volunteer Fire	106,666	9,065	9,301	-	3,636	22,002	-	-	4,866	2,533	7,399	15,098	1,035	16,133
Norphlet Volunteer Police	6,667	567	581	-	46	1,194	-	-	304	245	549	944	(1,674)	(730)
North Crossett Volunteer Fire	72,722	6,180	6,341	-	-	12,521	-	-	3,318	9,045	12,363	10,293	(9,446)	847
North Pulaski Fpd	120,888	10,274	10,542	-	1,335	22,151	-	-	5,515	24,350	29,865	17,111	(25,861)	(8,750)
Northeast Benton Co.	255,442	21,709	22,275	-	-	43,984	-	-	11,654	12,736	24,390	36,156	(11,075)	25,081
Northeast Greene County Fire District	86,110	7,318	7,509	-	672	15,499	-	-	3,929	13,437	17,366	12,188	(8,234)	3,954
Northeast Lakeside Volunteer Fire	87,221	7,412	7,606	-	14,230	29,248	-	-	3,979	3,709	7,688	12,345	(410)	11,935
Northeast Saline County Fire	98,166	8,343	8,560	-	15,784	32,687	-	-	4,479	-	4,479	13,895	14,986	28,881
Northside Volunteer Fire	39,889	3,390	3,478	-	16	6,884	-	-	1,820	6,744	8,564	5,646	(5,127)	519
Northside Volunteer Fire	79,999	6,799	6,976	-	-	13,775	-	-	3,650	21,867	25,517	11,323	(18,340)	(7,017)
Oak Grove Fire Protection Dist. #25	112,388	9,551	9,800	-	10,795	30,146	-	-	5,128	-	5,128	15,908	6,301	22,209
Oak Grove Volunteer Fire	126,943	10,788	11,070	-	42,720	64,578	-	-	5,792	382	6,174	17,968	23,005	40,973
Oil Trough Volunteer Fire	99,499	8,456	8,676	-	4,029	21,161	-	-	4,539	255	4,794	14,083	(574)	13,509
Ola Volunteer Fire	80,499	6,841	7,020	-	4,267	18,128	-	-	3,673	-	3,673	11,394	2,650	14,044
Ola Volunteer Police	12,611	1,072	1,100	-	1,755	3,927	-	-	575	1,020	1,595	1,785	459	2,244
Oppelo Volunteer Fire	86,221	7,327	7,519	-	562	15,408	-	-	3,934	8,453	12,387	12,204	(4,497)	7,707
Oppelo Volunteer Police	13,889	1,180	1,211	-	3,786	6,177	-	-	634	-	634	1,966	2,784	4,750
Osceola Volunteer Fire	62,055	5,274	5,411	-	5,947	16,632	-	-	2,831	2,350	5,181	8,783	7,829	16,612
Osceola Volunteer Police	26,666	2,266	2,325	-	92	4,683	-	-	1,217	3,584	4,801	3,774	(3,475)	299
Ouachita Co Fd #1	53,333	4,532	4,651	-	64	9,247	-	-	2,433	5,083	7,516	7,549	(8,198)	(649)
Ouachita Volunteer Fire	74,444	6,327	6,492	-	38,548	51,367	-	-	3,396	-	3,396	10,537	22,111	32,648
Oxley Volunteer Fire	26,666	2,266	2,325	-	34	4,625	-	-	1,217	2,323	3,540	3,774	(6,781)	(3,007)
Ozark Volunteer Fire	117,666	10,000	10,261	-	4,130	24,391	-	-	5,368	7,645	13,013	16,655	1,959	18,614
Ozark Volunteer Police	20,778	1,766	1,812	-	261	3,839	-	-	948	9,513	10,461	2,941	(5,674)	(2,733)
Pangburn Volunteer Fire	226,665	19,263	19,765	-	17,676	56,704	-	-	10,341	-	10,341	32,082	16,777	48,859
Pangburn Volunteer Police	-	-	-	-	2	2	-	-	-	262	262	-	(1,793)	(1,793)
Paragould Volunteer Fire	65,222	5,543	5,687	-	4,016	15,246	-	-	2,976	7,554	10,530	9,232	1,279	10,511
Paragould Volunteer Police	39,333	3,343	3,430	-	200	6,973	-	-	1,795	3,992	5,787	5,567	(3,040)	2,527
Paris Volunteer Fire	106,555	9,055	9,292	-	690	19,037	-	-	4,861	210	5,071	15,082	(1,060)	14,022
Parkin Volunteer Fire	58,833	5,000	5,130	-	-	10,130	-	-	2,684	5,473	8,157	8,327	(6,132)	2,195
Parthenon Volunteer Fire	87,999	7,479	7,674	-	6,265	21,418	-	-	4,015	5,887	9,902	12,456	8,792	21,248
Patterson Volunteer Fire	67,611	5,746	5,896	-	3,909	15,551	-	-	3,085	4,970	8,055	9,570	(3,696)	5,874
Patterson Volunteer Police	6,667	567	581	-	30	1,178	-	-	304	3,685	3,989	944	(1,858)	(914)
Pea Ridge Volunteer Fire	105,610	8,975	9,209	-	1,698	19,882	-	-	4,818	76,825	81,643	14,948	(42,898)	(27,950)

**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, 2023**

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense
Pea Ridge Volunteer Police	\$ 26,444	\$ 2,247	\$ 2,306	\$ -	\$ 10,423	\$ 14,976	\$ -	\$ -	\$ 1,206	\$ 484	\$ 1,690	\$ 3,743	\$ 4,561	\$ 8,304
Peel Volunteer Fire & Rescue	99,499	8,456	8,676	-	273	17,405	-	-	4,539	1,194	5,733	14,083	1,072	15,155
Perla Volunteer Fire	52,833	4,490	4,607	-	28,525	37,622	-	-	2,410	-	2,410	7,478	15,849	23,327
Perryville Volunteer Fire	66,666	5,666	5,813	-	304	11,783	-	-	3,042	4,678	7,720	9,436	(2,569)	6,867
Philadelphia Volunteer Fire	66,944	5,689	5,838	-	3,311	14,838	-	-	3,054	4,840	7,894	9,475	(7,999)	1,476
Piggott Volunteer Fire	154,610	13,139	13,482	-	11,302	37,923	-	-	7,054	3,947	11,001	21,884	3,884	25,768
Pine Bluff Volunteer Police	47,111	4,004	4,108	-	10,656	18,768	-	-	2,149	510	2,659	6,668	2,672	9,340
Pine Ridge Volunteer Fire	33,333	2,833	2,907	-	248	5,988	-	-	1,521	-	1,521	4,718	233	4,951
Pine Village Volunteer Fire	77,333	6,572	6,744	-	208	13,524	-	-	3,528	4,161	7,689	10,946	207	11,153
Pineville Volunteer Fire	102,832	8,739	8,967	-	-	17,706	-	-	4,692	11,469	16,161	14,555	(18,641)	(4,086)
Piney Point Volunteer Fire	108,388	9,211	9,452	-	1,463	20,126	-	-	4,945	9,050	13,995	15,341	6,138	21,479
Plainview Volunteer Fire	107,666	9,150	9,389	-	457	18,996	-	-	4,912	10,759	15,671	15,239	(3,991)	11,248
Pleasant Plains Volunteer Fire	114,388	9,721	9,975	-	701	20,397	-	-	5,219	1,219	6,438	16,191	(1,262)	14,929
Plumerville Volunteer Fire	93,333	7,932	8,139	-	5,741	21,812	-	-	4,258	6,775	11,033	13,210	2,545	15,755
Pocahontas Volunteer Fire	115,166	9,787	10,043	-	964	20,794	-	-	5,254	2,377	7,631	16,301	1,750	18,051
Pocahontas Volunteer Police	40,166	3,414	3,503	-	6,665	13,582	-	-	1,833	6,092	7,925	5,685	257	5,942
Ponca Volunteer Fire	59,999	5,099	5,232	-	3,878	14,209	-	-	2,737	-	2,737	8,492	2,942	11,434
Portland Volunteer Fire	26,666	2,266	2,325	-	91	4,682	-	-	1,217	3,322	4,539	3,774	(1,749)	2,025
Portland Volunteer Police	389	33	34	-	210	277	-	-	18	-	18	55	117	172
Pottsville Volunteer Fire	92,777	7,885	8,090	-	3,549	19,524	-	-	4,233	33,054	37,287	13,132	(9,510)	3,622
Pottsville Volunteer Police	27,222	2,313	2,374	-	2,493	7,180	-	-	1,242	19,093	20,335	3,853	567	4,420
Prairie Grove Volunteer Fire	93,166	7,918	8,124	-	42	16,084	-	-	4,251	25,351	29,602	13,187	(17,981)	(4,794)
Prairie Grove Volunteer Police	34,555	2,937	3,013	-	1,435	7,385	-	-	1,577	-	1,577	4,891	4,186	9,077
Prescott Volunteer Fire	46,666	3,966	4,069	-	55	8,090	-	-	2,129	6,555	8,684	6,605	(6,532)	73
Pulaski Co Volunteer Fire	20,000	1,700	1,744	-	-	3,444	-	-	912	7,497	8,409	2,831	(11,523)	(8,692)
Pyatt Rural Fire & Def Assoc	59,999	5,099	5,232	-	-	10,331	-	-	2,737	11,755	14,492	8,492	(8,321)	171
Quail Creek Volunteer Fire	20,000	1,700	1,744	-	3,252	6,696	-	-	912	6,874	7,786	2,831	(4,111)	(1,280)
Quitman Volunteer Fire	80,166	6,813	6,991	-	8,213	22,017	-	-	3,657	15,363	19,020	11,347	730	12,077
Ravenden Volunteer Fire	79,999	6,799	6,976	-	123	13,898	-	-	3,650	2,977	6,627	11,323	73	11,396
Rector Volunteer Fire	121,221	10,302	10,571	-	1,355	22,228	-	-	5,531	1,294	6,825	17,158	(7,370)	9,788
Rector Volunteer Police	13,000	1,105	1,134	-	922	3,161	-	-	593	3,426	4,019	1,840	(758)	1,082
Redfield Volunteer Fire	167,721	14,254	14,625	-	10,768	39,647	-	-	7,652	8,036	15,688	23,739	(4,045)	19,694
Redfield Volunteer Police	13,333	1,133	1,163	-	61	2,357	-	-	608	-	608	1,887	96	1,983
Richwood Volunteer Fire	33,333	2,833	2,907	-	41	5,781	-	-	1,521	1,461	2,982	4,718	(2,088)	2,630
Rison Volunteer Fire	121,166	10,297	10,566	-	3,009	23,872	-	-	5,528	175	5,703	17,150	2,195	19,345
Riverdale Volunteer Fire	26,666	2,266	2,325	-	188	4,779	-	-	1,217	236	1,453	3,774	(2,724)	1,050
Rockport Volunteer Fire	46,666	3,966	4,069	-	12	8,047	-	-	2,129	18,534	20,663	6,605	(10,590)	(3,985)
Rockport Volunteer Police	611	52	53	-	330	435	-	-	28	-	28	86	184	270
Rocky Branch Volunteer Fire	112,777	9,584	9,834	-	58,245	77,663	-	-	5,145	-	5,145	15,963	33,476	49,439
Rogers Volunteer Police	-	-	-	-	-	-	-	-	-	2	2	-	(581)	(581)
Rondo Volunteer Fire	6,667	567	581	-	5	1,153	-	-	304	3,341	3,645	944	(1,941)	(997)
Rose Bud Volunteer Fire	100,888	8,574	8,798	-	595	17,967	-	-	4,603	8,229	12,832	14,280	(9,411)	4,869
Ross Van Ness – Wellford Volunteer Fire	113,332	9,631	9,883	-	5,664	25,178	-	-	5,171	415	5,586	16,041	1,232	17,273
Round Mountain Volunteer Fire	133,221	11,322	11,617	-	4,340	27,279	-	-	6,078	785	6,863	18,556	(2,862)	15,994
Ruddell Hill Volunteer Fire	59,277	5,038	5,169	-	6,176	16,383	-	-	2,704	1,065	3,769	8,390	1,824	10,214
Rudd'S Crossing Volunteer Fire	46,666	3,966	4,069	-	55	8,090	-	-	2,129	1,888	4,017	6,605	(5,034)	1,571
Runyan Acres Volunteer Fire Department Fire	75,666	6,430	6,598	-	14,489	27,517	-	-	3,452	1,285	4,737	10,710	21,745	32,455
Russell Volunteer Fire	62,666	5,326	5,465	-	405	11,196	-	-	2,859	2,053	4,912	8,870	(1,334)	7,536
Salem Volunteer Fire	128,610	10,930	11,215	-	-	22,145	-	-	5,868	7,274	13,142	18,204	(5,947)	12,257
Salem-Saline County Volunteer	186,943	15,887	16,302	-	1,260	33,449	-	-	8,529	5,979	14,508	26,460	(81)	26,379
Saratoga Volunteer Fire	13,333	1,133	1,163	-	100	2,396	-	-	608	-	608	1,887	95	1,982
Sardis Fire Protection District	132,110	11,227	11,520	-	17,046	39,793	-	-	6,027	603	6,630	18,699	9,881	28,580
Scotland Area Fire & Emergency	135,332	11,501	11,801	-	13,754	37,056	-	-	6,174	1,207	7,381	19,155	4,501	23,656
Scott Volunteer Fire	59,499	5,057	5,188	-	14,312	24,557	-	-	2,715	10,161	12,876	8,422	1,132	9,554
Scranton Rural Volunteer Fire	113,055	9,608	9,859	-	9,621	29,088	-	-	5,158	2,578	7,736	16,002	1,290	17,292

**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, 2023**

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense
Se Jefferson Co Volunteer Fire	\$ 66,388	\$ 5,642	\$ 5,789	\$ -	\$ 760	\$ 12,191	\$ -	\$ -	\$ 3,029	\$ 252	\$ 3,281	\$ 9,397	\$ 2,058	\$ 11,455
Searcy Volunteer Fire	13,333	1,133	1,163	-	98	2,394	-	-	608	-	608	1,887	94	1,981
Searcy Volunteer Police	66,666	5,666	5,813	-	5,456	16,935	-	-	3,042	190	3,232	9,436	4,447	13,883
Sedgwick Fire Improvement Dist	39,833	3,385	3,473	-	3,010	9,868	-	-	1,817	1,547	3,364	5,638	(1,435)	4,203
Shady Grove Fire & Rescue	52,277	4,443	4,559	-	313	9,315	-	-	2,385	736	3,121	7,399	(1,682)	5,717
Shannon Hills Volunteer Fire	92,499	7,861	8,066	-	20,641	36,568	-	-	4,220	2,101	6,321	13,092	2,701	15,793
Shannon Hills Volunteer Police	39,166	3,329	3,415	-	6,651	13,395	-	-	1,787	-	1,787	5,544	3,286	8,830
Shaw Volunteer Fire Protection	92,333	7,847	8,052	-	3,520	19,419	-	-	4,213	225	4,438	13,069	(72)	12,997
Sheridan Volunteer Fire	162,999	13,852	14,214	-	2,222	30,288	-	-	7,437	16,030	23,467	23,071	(8,293)	14,778
Sherwood Volunteer Police	20,444	1,737	1,783	-	10,933	14,453	-	-	933	-	933	2,894	6,120	9,014
Siloam Springs Volunteer Fire	39,889	3,390	3,478	-	10,015	16,883	-	-	1,820	1,356	3,176	5,646	4,251	9,897
Siloam Springs Volunteer Police	7,389	628	644	-	3,885	5,157	-	-	337	-	337	1,046	2,203	3,249
Sixth District Volunteer Fire	120,110	10,207	10,474	-	1,132	21,813	-	-	5,480	3,093	8,573	17,001	(2,291)	14,710
Smackover Volunteer Fire	119,999	10,198	10,464	-	844	21,506	-	-	5,475	432	5,907	16,985	(1,381)	15,604
Smackover Volunteer Police	-	-	-	-	1	1	-	-	-	257	257	-	(1,762)	(1,762)
Smyrna Volunteer Fire	50,888	4,325	4,438	-	10,980	19,743	-	-	2,322	963	3,285	7,203	1,383	8,586
Snowball Volunteer Fire	86,499	7,351	7,543	-	524	15,418	-	-	3,946	4,659	8,605	12,243	914	13,157
South Carroll Co Fire Assoc	99,777	8,479	8,701	-	48	17,228	-	-	4,552	1,342	5,894	14,123	(1,094)	13,029
South Greene County Volunteer Fire	98,888	8,404	8,623	-	2,765	19,792	-	-	4,512	3,836	8,348	13,997	1,288	15,285
South Mountain Volunteer Fire	33,111	2,814	2,887	-	197	5,898	-	-	1,511	1,052	2,563	4,687	(6,718)	(2,031)
Southbend Volunteer Fire	113,610	9,655	9,907	-	467	20,029	-	-	5,183	17,551	22,734	16,081	(12,284)	3,797
Southridge Volunteer Fire	111,721	9,495	9,742	-	2,292	21,529	-	-	5,097	1,205	6,302	15,813	(1,587)	14,226
Southside Volunteer Fire	192,276	16,340	16,767	-	20,600	53,707	-	-	8,772	6,800	15,572	27,215	7,652	34,867
Sparkman Volunteer Fire	92,333	7,847	8,052	-	13,754	29,653	-	-	4,213	-	4,213	13,069	6,284	19,353
Sparkman Volunteer Police	-	-	-	-	79	79	-	-	-	7,446	7,446	-	(5,706)	(5,706)
St. Francis Volunteer Fire	29,055	2,469	2,534	-	1,478	6,481	-	-	1,326	236	1,562	4,113	(230)	3,883
Stamps Volunteer Fire	127,110	10,802	11,084	-	7,630	29,516	-	-	5,799	6,211	12,010	17,991	(1,796)	16,195
Star City Volunteer Fire	139,999	11,898	12,208	-	13,174	37,280	-	-	6,387	218	6,605	19,816	6,140	25,956
Star City Volunteer Police	19,500	1,657	1,700	-	10,529	13,886	-	-	890	1,706	2,596	2,760	4,135	6,895
Stephens Volunteer Fire	66,666	5,666	5,813	-	-	11,479	-	-	3,042	5,004	8,046	9,436	(4,937)	4,499
Strawberry Volunteer Fire	93,166	7,918	8,124	-	9,823	25,865	-	-	4,251	789	5,040	13,187	2,802	15,989
Strickler Volunteer Fire	60,444	5,137	5,271	-	4,087	14,495	-	-	2,758	-	2,758	8,555	2,489	11,044
Strong Volunteer Fire	93,333	7,932	8,139	-	657	16,728	-	-	4,258	1,227	5,485	13,210	(8,100)	5,110
Strong Volunteer Police	278	24	24	-	150	198	-	-	13	-	13	39	84	123
Stuttgart Police	40,611	3,451	3,541	-	11,896	18,888	-	-	1,853	2,884	4,737	5,748	10,557	16,305
Stuttgart Volunteer Fire	56,666	4,816	4,941	-	6,250	16,007	-	-	2,585	-	2,585	8,021	9,581	17,602
Sulphur Rock Area Volunteer Fire	66,666	5,666	5,813	-	487	11,966	-	-	3,042	-	3,042	9,436	6,150	15,586
Sulphur Springs Volunteer Fire	27,111	2,304	2,364	-	10	4,678	-	-	1,237	6,511	7,748	3,837	(3,644)	193
Sulphur Springs Volunteer Police	20,000	1,700	1,744	-	784	4,228	-	-	912	8,105	9,017	2,831	153	2,984
Summit Volunteer Fire	119,999	10,198	10,464	-	4,369	25,031	-	-	5,475	-	5,475	16,985	3,966	20,951
Sunnyland Rural Volunteer Fire	59,999	5,099	5,232	-	69	10,400	-	-	2,737	1,854	4,591	8,492	(4,711)	3,781
Sunset Rural Volunteer Fire	59,999	5,099	5,232	-	448	10,779	-	-	2,737	-	2,737	8,492	439	8,931
Swifton Volunteer Fire	106,666	9,065	9,301	-	1,483	19,849	-	-	4,866	-	4,866	15,098	4,474	19,572
Swifton Volunteer Police	-	-	-	-	1	1	-	-	-	13	13	-	(160)	(160)
Taylor Volunteer Fire	54,277	4,613	4,733	-	1,238	10,584	-	-	2,476	11,006	13,482	7,682	(345)	7,337
Texarkana Volunteer Police	-	-	-	-	-	-	-	-	-	1,721	1,721	-	(1,729)	(1,729)
Thornton Volunteer Fire	86,666	7,365	7,557	-	13,449	28,371	-	-	3,954	1,278	5,232	12,267	2,505	14,772
Tillar Volunteer Fire	92,721	7,880	8,085	-	588	16,553	-	-	4,230	220	4,450	13,124	444	13,568
Timbo Volunteer Fire	146,054	12,412	12,736	-	1,517	26,665	-	-	6,664	11,329	17,993	20,673	3,566	24,239
Tinsman Volunteer Fire	46,666	3,966	4,069	-	1,430	9,465	-	-	2,129	6,860	8,989	6,605	4,850	11,455
Tontitown Area Volunteer Fire	93,166	7,918	8,124	-	243	16,285	-	-	4,251	32,116	36,367	13,187	(17,227)	(4,040)
Tontitown Volunteer Fire	49,055	4,169	4,278	-	13,112	21,559	-	-	2,238	-	2,238	6,943	13,105	20,048
Tontitown Volunteer Police	67,333	5,722	5,872	-	1,885	13,479	-	-	3,072	6,587	9,659	9,530	(2,244)	7,286
Town Of Concord Police	26,666	2,266	2,325	-	12,171	16,762	-	-	1,217	-	1,217	3,774	7,732	11,506
Town Of Sherrill Vfd	53,333	4,532	4,651	-	28,197	37,380	-	-	2,433	-	2,433	7,549	15,919	23,468

**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, 2023**

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense
Town Of St. Charles Volunteer Fire	\$ 66,666	\$ 5,666	\$ 5,813	\$ -	\$ 497	\$ 11,976	\$ -	\$ -	\$ 3,042	\$ -	\$ 3,042	\$ 9,436	\$ 470	\$ 9,906
Tracy Area Volunteer Fire	65,277	5,548	5,692	-	-	11,240	-	-	2,978	7,970	10,948	9,239	(10,670)	(1,431)
Trumann Volunteer Fire	66,666	5,666	5,813	-	48	11,527	-	-	3,042	4,914	7,956	9,436	(6,475)	2,961
Trumann Volunteer Police	26,666	2,266	2,325	-	4,857	9,448	-	-	1,217	3,230	4,447	3,774	2,753	6,527
Tuckerman Volunteer Fire	125,166	10,637	10,915	-	7,389	28,941	-	-	5,710	10,538	16,248	17,716	(9,456)	8,260
Tuckerman Volunteer Police	6,222	529	543	-	217	1,289	-	-	284	10,436	10,720	881	(5,716)	(4,835)
Tull Fire & Rescue	67,333	5,722	5,872	-	10,906	22,500	-	-	3,072	678	3,750	9,530	2,771	12,301
Turrell Volunteer Fire	20,000	1,700	1,744	-	148	3,592	-	-	912	-	912	2,831	142	2,973
Turtle Creek Volunteer Fire	146,610	12,460	12,785	-	518	25,763	-	-	6,689	7,186	13,875	20,751	728	21,479
Tyrnza Volunteer Fire	105,832	8,994	9,229	-	3,026	21,249	-	-	4,828	3,023	7,851	14,980	(2,941)	12,039
Tyrnza Volunteer Police	7,111	604	620	-	3,687	4,911	-	-	324	3,740	4,064	1,007	(4,218)	(3,211)
Umpire Volunteer Fire	58,999	5,014	5,145	-	1,165	11,324	-	-	2,692	591	3,283	8,351	4,068	12,419
Upper White Oak Lake Vfd Fire	46,444	3,947	4,050	-	2,162	10,159	-	-	2,119	35	2,154	6,574	13,015	19,589
Valley Springs Volunteer Fire	79,888	6,789	6,966	-	61	13,816	-	-	3,645	6,622	10,267	11,307	(5,284)	6,023
Van Buren Volunteer Police	59,111	5,023	5,155	-	6,900	17,078	-	-	2,697	994	3,691	8,367	8,263	16,630
Vandervoort Rural Volunteer Fire	73,333	6,232	6,395	-	547	13,174	-	-	(3,346)	-	-	10,380	(89)	10,291
Velvet Ridge Fire Protection District	101,221	8,602	8,827	-	1,890	19,319	-	-	4,618	-	4,618	14,327	4,474	18,801
Vilonia Volunteer Fire	171,887	14,608	14,989	-	6,496	36,093	-	-	7,842	7,372	15,214	24,329	8,966	33,295
Vilonia Volunteer Police	6,667	567	581	-	48	1,196	-	-	304	-	304	944	(545)	399
Viola Volunteer Fire	59,999	5,099	5,232	-	645	10,976	-	-	2,737	1,440	4,177	8,492	(776)	7,716
Wabbaseka Volunteer Fire	31,778	2,701	2,771	-	4,845	10,317	-	-	1,450	743	2,193	4,498	(1,848)	2,650
Waldo Volunteer Fire	26,666	2,266	2,325	-	2,056	6,647	-	-	1,217	-	1,217	3,774	3,095	6,869
Waldo Volunteer Police	12,667	1,076	1,105	-	1,824	4,005	-	-	578	693	1,271	1,793	399	2,192
Waldron Volunteer Fire	119,888	10,189	10,454	-	7,688	28,331	-	-	5,470	4,576	10,046	16,969	2,312	19,281
Walnut Ridge Volunteer Fire	80,777	6,865	7,044	-	1,108	15,017	-	-	3,685	-	3,685	11,433	253	11,686
Walnut Ridge Volunteer Police	13,333	1,133	1,163	-	15	2,311	-	-	608	1,549	2,157	1,887	(2,759)	(872)
Ward Volunteer Fire	102,110	8,678	8,904	-	14,814	32,396	-	-	4,659	16,342	21,001	14,453	7,540	21,993
Ward Volunteer Police	6,667	567	581	-	202	1,350	-	-	304	8,314	8,618	944	(6,371)	(5,427)
Warren Volunteer Fire	213,332	18,130	18,603	-	7,405	44,138	-	-	9,733	285	10,018	30,195	7,121	37,316
Washington Volunteer Fire	81,333	6,912	7,092	-	1,635	15,639	-	-	3,711	1,204	4,915	11,512	8,019	19,531
Water Valley Volunteer Fire	73,666	6,260	6,424	-	208	12,892	-	-	3,361	6,528	9,889	10,427	(5,540)	4,887
Watson Chapel Volunteer Fire	99,166	8,428	8,647	-	5,861	22,936	-	-	4,524	1,100	5,624	14,036	(10,330)	3,706
Wedington Volunteer Fire	198,665	16,883	17,324	-	9,989	44,196	-	-	9,064	1,912	10,976	28,119	7,977	36,096
Weiner Volunteer Fire	80,055	6,803	6,981	-	24	13,808	-	-	3,652	4,767	8,419	11,331	(3,139)	8,192
Weiner Volunteer Police	500	42	44	-	276	362	-	-	23	30	53	71	(1,005)	(934)
Wescon Volunteer Fire	133,054	11,308	11,603	-	520	23,431	-	-	6,070	9,421	15,491	18,833	(3,732)	15,101
Wesley Volunteer Fire	32,722	2,781	2,853	-	3,031	8,665	-	-	1,493	6,274	7,767	4,632	(3,820)	812
West Fork Volunteer Fire	155,388	13,205	13,550	-	494	27,249	-	-	7,089	19,684	26,773	21,994	(14,888)	7,106
West Fork Volunteer Police	46,888	3,985	4,089	-	187	8,261	-	-	2,139	3,119	5,258	6,637	(2,100)	4,537
West Memphis Volunteer Police	67,111	5,703	5,852	-	22	11,577	-	-	3,062	1,305	4,367	9,499	2,180	11,679
West Point Volunteer Fire	46,666	3,966	4,069	-	3,718	11,753	-	-	2,129	-	2,129	6,605	2,256	8,861
West Pulaski Volunteer Fire	348,719	29,636	30,409	-	33,196	93,241	-	-	15,910	1,087	16,997	49,358	8,714	58,072
Western Greene Co Fire	146,443	12,445	12,770	-	1,075	26,290	-	-	6,681	16,178	22,859	20,728	(3,754)	16,974
Western Grove Volunteer Fire	126,666	10,765	11,045	-	3,877	26,687	-	-	5,779	7,265	13,044	17,928	(1,716)	16,212
Wheatley Volunteer Fire	53,333	4,532	4,651	-	322	9,505	-	-	2,433	3,246	5,679	7,549	141	7,690
Wheeler Volunteer Fire	139,443	11,850	12,160	-	4,077	28,087	-	-	6,362	2,572	8,934	19,373	3,349	23,086
White Bluff-Rye Hill Volunteer	118,110	10,037	10,299	-	9,387	29,723	-	-	5,389	12,677	18,066	16,717	(10,034)	6,683
White Hall Volunteer Fire	112,332	9,546	9,796	-	10,102	29,444	-	-	5,125	2,538	7,663	15,900	4,630	20,530
White Hall Volunteer Police	33,722	2,866	2,941	-	7,410	13,217	-	-	1,539	1	1,540	4,773	5,915	10,688
Whitehouse Volunteer Fire	119,499	10,156	10,420	-	2,613	23,189	-	-	5,452	819	6,271	16,914	1,648	18,562
Wickes Rvfd #2	59,999	5,099	5,232	-	6,900	17,231	-	-	2,737	396	3,133	8,492	4,983	13,475
Williams Junction Volunteer Fire	53,333	4,532	4,651	-	1,956	11,139	-	-	2,433	204	2,637	7,549	358	7,907
Wilmar Volunteer Fire	53,277	4,528	4,646	-	7,169	16,343	-	-	2,431	1,448	3,879	7,541	1,415	8,956
Wilmot Volunteer Fire	39,500	3,357	3,444	-	-	6,801	-	-	1,802	6,912	8,714	5,591	(7,051)	(1,460)
Wilmot Volunteer Police	56	5	5	-	30	40	-	-	3	-	3	8	17	25

**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, 2023**

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Wilson Police	\$ 889	\$ 76	\$ 78	\$ -	\$ 362	\$ 516	\$ -	\$ -	\$ 41	\$ 1,564	\$ 1,605	\$ 126	\$ 350	\$ 476
Wilson Volunteer Fire	59,999	5,099	5,232	-	1,603	11,934	-	-	2,737	7,023	9,760	8,492	3,241	11,733
Wilton Volunteer Fire	46,666	3,966	4,069	-	813	8,848	-	-	2,129	16,708	18,837	6,605	(6,385)	220
Winchester Volunteer Fire	46,666	3,966	4,069	-	3,651	11,686	-	-	2,129	3,206	5,335	6,605	2,942	9,547
Woodlawn Volunteer Fire	105,944	9,004	9,238	-	7,383	25,625	-	-	4,834	13,825	18,659	14,995	(384)	14,611
Wright-Pastoria Volunteer Fire	-	-	-	-	-	-	-	-	-	31,665	31,665	-	(19,323)	(19,323)
Wynne Volunteer Fire	72,277	6,142	6,303	-	-	12,445	-	-	3,298	2,410	5,708	10,230	(4,441)	5,789
Wynne Volunteer Police	13,944	1,185	1,216	-	6,796	9,197	-	-	636	-	636	1,974	4,056	6,030
Y-City Volunteer Fire	66,666	5,666	5,813	-	601	12,080	-	-	3,042	3,215	6,257	9,436	450	9,886
Yellville Volunteer Fire	79,999	6,799	6,976	-	498	14,273	-	-	3,650	9,570	13,220	11,323	(5,736)	5,587
Zinc Volunteer Fire	73,055	6,209	6,370	-	3,932	16,511	-	-	3,333	225	3,558	10,340	1,759	12,099
	<u>\$ 48,791,971</u>	<u>\$ 4,146,544</u>	<u>\$ 4,254,723</u>	<u>\$ -</u>	<u>\$ 2,746,257</u>	<u>\$ 11,147,524</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,226,058</u>	<u>\$ 2,935,626</u>	<u>\$ 5,161,684</u>	<u>\$ 6,906,090</u>	<u>\$ (195,387)</u>	<u>\$ 6,710,703</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, 2023**

Note 1. Plan Description and Reporting Entity

The cost-sharing multiple-employer defined benefit pension plan (Plan) is administered by the Arkansas Local Police and Fire Retirement System (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, 3% of his final average pay; plus
- b. For each year of paid service resulting from employment in a position also covered by Social Security, 2% 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.
- 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, 2023, for each year of volunteer service, \$8.09 per month, to a maximum of \$323.60 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.

**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, 2023**

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, 3.34% of his or her final average pay beginning July 1, 2023, 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, 3% of his or her final average pay beginning July 1, 2023.

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, the member will receive a benefit regardless of the total amount of credited service. The disability will be designated as Catastrophic Duty (as if the member accrued 28 years of paid service), Hazardous Duty (65% of the member's final average pay), or Ordinary Duty (15% of final average pay).

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 five years. The maximum term was extended to 10 years in 2023.

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. At December 31, 2023, the DROP accounts totaled \$46,594,913.

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: 9.5% of gross pay beginning July 1, 2023; 8.5% of gross pay beginning July 1, 2009; 6% prior to that date
- b. Paid service also covered by Social Security: 3.5% of gross pay beginning July 1, 2023; 2.5% of gross pay beginning July 1, 2009; no employee contributions prior to that date
- c. Paid service-benefit program 2: 9.5% of gross pay beginning July 1, 2023; 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.

**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, 2023**

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 (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.

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, 2023 are based on the ratio of each employer's contributions to total employer contributions of the group for the fiscal year ended December 31, 2023. 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, 2023**

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, 2023 were as follows:

	<u>Paid</u>	<u>Volunteer</u>	<u>Total</u>
Total pension liability	\$ 3,776,617,567	\$ 174,717,902	\$ 3,951,335,469
Plan's fiduciary net position	<u>2,775,679,653</u>	<u>125,925,931</u>	<u>2,901,605,584</u>
Net pension liability	<u>\$ 1,000,937,914</u>	<u>\$ 48,791,971</u>	<u>\$ 1,049,729,885</u>
Plan's fiduciary net position as a percentage of total pension liability	73.50%	72.07%	73.43%

Actuarial Assumptions

The total pension liability as of December 31, 2023 was determined by an actuarial valuation as of December 31, 2023 using the following actuarial assumptions:

Paid Service Assumptions

Wage inflation	3.00%
Price inflation	2.25%
Investment rate of return	7.25%
Actuarial cost method	Entry age normal

Volunteer Service Assumptions

Price inflation	2.25%
Investment rate of return	7.25%
Actuarial cost method	Entry age normal

**Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Notes to the Schedules of Employer Allocations and
Schedules of Pension Amounts by Employer
December 31, 2023**

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, 2023. The combining statement for plans administered by the System is as follows:

	Cost-Sharing Multiple- Employer	Agent Multiple- Employer	Total
Additions			
Contributions			
Member contributions	\$ 33,268,911	\$ 10,420	\$ 33,279,331
Employer contributions	115,963,410	40,290,148	156,253,558
Local plan administrative mergers and paid military time	24,297	7,477,016	7,501,313
Total contributions	149,256,618	47,777,584	197,034,202
Net investment income	388,500,550	40,984,064	429,484,614
Total additions	537,757,168	88,761,648	626,518,816
Deductions			
Benefits paid to participants	140,671,453	60,245,045	200,916,498
Administrative expenses	3,252,081	343,424	3,595,505
Total deductions	143,923,534	60,588,469	204,512,003
Net Increase in Net Position Restricted for Pensions	393,833,634	28,173,179	422,006,813
Net Position Restricted for Pensions, Beginning of Year	2,507,771,950	264,723,953	2,772,495,903
Net Position Restricted for Pensions, End of Year	<u>\$ 2,901,605,584</u>	<u>\$ 292,897,132</u>	<u>\$ 3,194,502,716</u>

Note 5. Additional Financial Information

Additional financial information is located in LOPFI's Comprehensive Annual Financial Report for the year ended December 31, 2023, 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, 2023





April 19, 2024

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

Dear Trustees:

This report provides information required by the Arkansas Local Police and Fire Retirement System (“LOPFI”) at the employer level in connection with the Governmental Accounting Standards Board (GASB) Statement No. 68 “Accounting and Financial Reporting for Pensions.” This report is intended to complement the GASB Statement Nos. 67 and 68 report dated April 5, 2024. 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, 2023 for additional discussion of the nature of actuarial calculations and more information related to participant data, demographic assumptions, and benefit provisions.

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

This information is intended to assist in preparation of the financial statements of the Arkansas Local Police and Fire Retirement System. Financial statements are the responsibility of management, subject to the auditor's review. Please let us know if there are any items that the auditor changes so that we may maintain consistency with the System's financial statements.

The signing actuaries are independent of the plan sponsor.

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

Respectfully submitted,
Gabriel, Roeder, Smith & Company



Heidi G. Barry, ASA, FCA, MAAA



Casey T. Ahlbrandt-Rains, ASA, FCA, MAAA

HGB/CTA:dj

C1508



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SECTION A

SYSTEM WIDE RESULTS

Executive Summary as of December 31, 2023

	2023	
Actuarial Valuation Date	December 31, 2023	
Measurement Date of the Net Pension Liability	December 31, 2023	
Employer's Fiscal Year Ending Date (Reporting Date)	December 31, 2023	

	Paid Service	Volunteer Service
Membership		
Number of		
- Retirees and Beneficiaries (Including DROP)	4,846	4,350
- Inactive, Nonretired Members	7,394	7,871
- Active Members	6,836	7,184
- Total	19,076	19,405
Covered Payroll	\$ 459,976,329	N/A

Net Pension Liability		
Total Pension Liability	\$ 3,776,617,567	\$ 174,717,902
Plan Fiduciary Net Position	2,775,679,653	125,925,931
Net Pension Liability	\$ 1,000,937,914	\$ 48,791,971
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	73.50%	72.07%
Net Pension Liability as a Percentage of Covered Payroll	217.61%	N/A

Development of the Single Discount Rate		
Single Discount Rate	7.25%	7.25%
Long-Term Expected Rate of Investment Return	7.25%	7.25%
Long-Term Municipal Bond Rate*	3.77%	3.77%
Last year ending December 31 in the 2024 to 2123 projection period for which projected benefit payments are fully funded	2123	2123

Total Pension Expense	\$ 130,444,158	\$ 6,906,090
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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	\$ 122,693,758	\$ -	\$ 4,146,544	\$ -
Changes in assumptions	3,767,116	46,827,545	-	2,226,058
Net difference between projected and actual earnings on pension plan investments	368,688,496	276,048,898	16,973,170	12,718,447
Total	\$ 495,149,370	\$ 322,876,443	\$ 21,119,714	\$ 14,944,505

**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, 2023. 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, 2023

	Paid Service	Volunteer Service	Total
A. Expense			
1. Service Cost	\$ 63,515,040	\$ 2,269,449	\$ 65,784,489
2. Interest on the Total Pension Liability	248,729,292	11,804,336	260,533,628
3. Current-Period Benefit Changes	-	-	-
4. Employee Contributions (made negative for addition here)	(33,268,911)	-	(33,268,911)
5. Projected Earnings on Plan Investments (made negative for addition here)	(174,119,527)	(7,887,263)	(182,006,790)
6. Pension Plan Administrative Expense	3,108,964	143,117	3,252,081
7. Other Changes in Plan Fiduciary Net Position	-	-	-
8. Recognition of Outflow (Inflow) of Resources Due to Liabilities	52,509,987	1,884,249	54,394,236
9. Recognition of Outflow (Inflow) of Resources Due to Assets	(30,030,687)	(1,307,798)	(31,338,485)
10. Total Pension Expense	\$130,444,158	\$ 6,906,090	\$137,350,248

Statement of Outflows and Inflows Arising from Current Reporting Period Fiscal Year Ended December 31, 2023

	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	\$ 133,105,032	\$ 1,573,006
2. Assumption Changes (gains) or losses	\$ -	\$ -
3. Recognition period for Liabilities: Average of the expected remaining service lives of all employees {in years}	3.2301	2.7998
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	\$ 41,207,712	\$ 561,828
5. Outflow (Inflow) of Resources to be recognized in the current pension expense for Assumption Changes	\$ -	\$ -
6. Outflow (Inflow) of Resources to be recognized in the current pension expense due to Liabilities	\$ 41,207,712	\$ 561,828
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	\$ 91,897,320	\$ 1,011,178
8. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses for Assumption Changes	\$ -	\$ -
9. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Liabilities	\$ 91,897,320	\$ 1,011,178
B. Outflows (Inflows) of Resources Due to Assets		
1. Net difference between projected and actual earnings on pension plan investments (gains) or losses	\$ (197,285,609)	\$ (9,208,151)
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	\$ (39,457,122)	\$ (1,841,630)
4. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Assets	\$ (157,828,487)	\$ (7,366,521)

Paid Service

Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods Fiscal Year Ended December 31, 2023

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	\$ 88,467,557	\$ 35,957,570	\$ 52,509,987
2. Due to assets	122,896,166	152,926,853	(30,030,687)
3. Total*	\$ 211,363,723	\$ 188,884,423	\$ 22,479,300

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	\$ 80,594,796	\$ -	\$ 80,594,796
2. Assumption changes	7,872,761	35,957,570	(28,084,809)
3. Net difference between projected and actual earnings on pension plan investments	122,896,166	152,926,853	(30,030,687)
4. Total*	\$ 211,363,723	\$ 188,884,423	\$ 22,479,300

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	\$ 122,693,758	\$ -	\$ 122,693,758
2. Assumption changes	3,767,116	46,827,545	(43,060,429)
3. Net difference between projected and actual earnings on pension plan investments	368,688,496	276,048,898	92,639,598
4. Total*	\$ 495,149,370	\$ 322,876,443	\$ 172,272,927

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
2024	\$ 44,985,115
2025	73,823,995
2026	92,920,938
2027	(39,457,121)
2028	-
Thereafter	-
Total*	\$ 172,272,927

* 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, 2023

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

	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
1. Due to liabilities	\$ 4,936,905	\$ 3,052,656	\$ 1,884,249
2. Due to assets	5,657,724	6,965,522	(1,307,798)
3. Total*	\$ 10,594,629	\$ 10,018,178	\$ 576,451

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

	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
1. Differences between expected and actual experience	\$ 4,936,905	\$ 34,903	\$ 4,902,002
2. Assumption changes	-	3,017,753	(3,017,753)
3. Net difference between projected and actual earnings on pension plan investments	5,657,724	6,965,522	(1,307,798)
4. Total*	\$ 10,594,629	\$ 10,018,178	\$ 576,451

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	\$ 4,146,544	\$ 0	\$ 4,146,544
2. Assumption changes	-	2,226,058	(2,226,058)
3. Net difference between projected and actual earnings on pension plan investments	16,973,170	12,718,447	4,254,723
4. Total*	\$ 21,119,714	\$ 14,944,505	\$ 6,175,209

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
2024	\$ 2,002,509
2025	2,198,239
2026	3,816,092
2027	(1,841,631)
2028	-
Thereafter	-
Total*	\$ 6,175,209

* Totals may not add due to rounding.



Schedule of Changes in Net Pension Liability and Related Ratios Current Period Fiscal Year Ended December 31, 2023

	Paid Service	Volunteer Service	Total
A. Total Pension Liability			
1. Service Cost	\$ 63,515,040	\$ 2,269,449	\$ 65,784,489
2. Interest on the Total Pension Liability	248,729,292	11,804,336	260,533,628
3. Changes of benefit terms	-	-	-
4. Difference between expected and actual experience of the Total Pension Liability	133,105,032	1,573,006	134,678,038
5. Changes of assumptions	-	-	-
6. Benefit payments, including refunds of employee contributions & DROP distributions	(135,446,270)	(5,225,183)	(140,671,453)
7. Net change in Total Pension Liability	\$ 309,903,094	\$ 10,421,608	\$ 320,324,702
8. Total Pension Liability – beginning	3,466,714,473	164,296,294	3,631,010,767
9. Total Pension Liability – ending	\$ 3,776,617,567	\$ 174,717,902	\$ 3,951,335,469
B. Plan Fiduciary Net Position			
1. Employer contributions	\$ 110,513,757	\$ 5,449,653	\$ 115,963,410
2. Employee contributions	33,268,911	-	33,268,911
3. Other contributions	24,297	-	24,297
4. Pension plan net investment income	371,405,136	17,095,414	388,500,550
5. Benefit payments, including refunds of employee contributions and DROP distributions	(135,446,270)	(5,225,183)	(140,671,453)
6. Pension plan administrative expense	(3,108,964)	(143,117)	(3,252,081)
7. Net change in Plan Fiduciary Net Position	\$ 376,656,867	\$ 17,176,767	\$ 393,833,634
8. Plan Fiduciary Net Position – beginning	2,399,022,786	108,749,164	2,507,771,950
9. Plan Fiduciary Net Position – ending	\$ 2,775,679,653	\$ 125,925,931	\$ 2,901,605,584
C. Net Pension Liability	\$ 1,000,937,914	\$ 48,791,971	\$ 1,049,729,885
D. Plan Fiduciary Net Position as a percentage of the Total Pension Liability	73.50%	72.07%	73.43%
E. Covered-Employee Payroll	\$ 459,976,329	N/A	N/A
F. Net Pension Liability as a percentage of Covered-Employee Payroll	217.61%	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, 2023

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
				7.25%	8.25%	6.25%
2163632	70 West Fire Protection District Fire	\$ 22,957	0.02080%	\$ 208,226	\$ 112,646	\$ 326,394
15036	Alexander Fire	103,609	0.09389%	939,760	508,389	1,473,072
15026	Alexander Police	113,843	0.10316%	1,032,585	558,606	1,618,575
24822	Alzheimer Police	11,400	0.01033%	103,401	55,938	162,081
20522	Altus Police	9,018	0.00817%	81,796	44,250	128,214
30222	Amity Police	12,196	0.01105%	110,621	59,843	173,398
41833	Arkadelphia Fire	141,760	0.12846%	1,285,799	695,589	2,015,487
64733	Ash Flat Fire	45,281	0.04103%	410,710	222,185	643,787
64722	Ash Flat Police	47,608	0.04314%	431,816	233,603	676,872
60433	Ashdown Fire	9,962	0.00903%	90,358	48,882	141,636
60422	Ashdown Police	135,856	0.12311%	1,232,248	666,619	1,931,547
70122	Atkins Police	97,882	0.08870%	887,814	480,288	1,391,647
80922	Augusta Police	63,312	0.05737%	574,256	310,660	900,145
82522	Austin Police	47,456	0.04300%	430,438	232,857	674,711
90622	Bald Knob Police	91,554	0.08296%	830,418	449,238	1,301,678
100732	Barling Fire	75,038	0.06800%	680,613	368,197	1,066,860
100722	Barling Police	133,124	0.12063%	1,207,468	653,214	1,892,704
110433	Batesville Fire	136,726	0.12390%	1,240,139	670,888	1,943,916
110422	Batesville Police	250,231	0.22675%	2,269,658	1,227,835	3,557,685
112023	Bauxite Police	30,557	0.02769%	277,160	149,937	434,447
120122	Bay Police	50,750	0.04599%	460,315	249,020	721,543
128732	Beaver Lake Fire	45,574	0.04130%	413,368	223,623	647,953
131732	Beebe Fire	52,695	0.04775%	477,957	258,564	749,197
140636	Bella Vista Fire	1,113,294	1.00884%	10,097,855	5,462,720	15,828,372
140626	Bella Vista Police	731,526	0.66289%	6,635,124	3,589,458	10,400,546
150333	Benton Fire	1,161,741	1.05274%	10,537,282	5,700,440	16,517,172
150322	Benton Police	1,101,742	0.99837%	9,993,076	5,406,036	15,664,130
160033	Bentonville Fire	1,915,424	1.73571%	17,373,375	9,398,618	27,232,737
160022	Bentonville Police	1,700,737	1.54117%	15,426,111	8,345,190	24,180,403
170822	Berryville Police	199,295	0.18060%	1,807,656	977,902	2,833,497
168622	Bethel Heights Police	-	0.00000%	-	-	-
175922	Black Rock Police	7,698	0.00698%	69,823	37,773	109,447
179133	Blytheville Fire	344,503	0.31218%	3,124,729	1,690,410	4,898,007
179122	Blytheville Police	417,618	0.37844%	3,787,900	2,049,171	5,937,527
188022	Bono Police	50,888	0.04611%	461,567	249,698	723,505
199622	Bradford Police	25,722	0.02331%	233,305	126,213	365,705
200322	Bradley Police	4,936	0.00447%	44,771	24,220	70,178
209733	Brinkley Fire	9,892	0.00896%	89,723	48,538	140,641
209723	Brinkley Police	79,435	0.07198%	720,495	389,772	1,129,375
212722	Brookland Police	118,166	0.10708%	1,071,795	579,818	1,680,037
219433	Bryant Fire	710,043	0.64342%	6,440,268	3,484,045	10,095,109
219422	Bryant Police	699,940	0.63427%	6,348,631	3,434,471	9,951,469
224032	Buford Fire	10,839	0.00982%	98,312	53,185	154,105
228332	Bull Shoals Fire	10,024	0.00908%	90,920	49,186	142,517
228322	Bull Shoals Police	38,345	0.03475%	347,799	188,152	545,174
258533	Cabot Fire	601,989	0.54551%	5,460,191	2,953,844	8,558,840
258522	Cabot Police	631,702	0.57243%	5,729,695	3,099,640	8,981,288
268233	Caddo Valley Fire	6,516	0.00590%	59,102	31,973	92,642
268222	Caddo Valley Police	33,978	0.03079%	308,189	166,724	483,086
276322	Calion Police	1,638	0.00148%	14,857	8,037	23,288
277133	Camden Fire	342,296	0.31018%	3,104,710	1,679,581	4,866,629
277123	Camden Police	229,069	0.20758%	2,077,713	1,123,998	3,256,812
285222	Cammack Village Police	44,144	0.04000%	400,397	216,606	627,622
288722	Caraway Police	28,479	0.02581%	258,312	139,741	404,903



Paid Service

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of December 31, 2023

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
				7.25%	8.25%	6.25%
298422	Carlisle Police	\$ 42,996	0.03896%	\$ 389,984	\$ 210,973	\$ 611,300
309332	Cave City Fire	7,434	0.00674%	67,428	36,477	105,694
309322	Cave City Police	52,095	0.04721%	472,515	255,620	740,666
310732	Cave Spring Fire	51,627	0.04678%	468,270	253,324	734,012
310722	Cave Springs Police	185,700	0.16828%	1,684,346	911,194	2,640,209
318233	Centerton Fire	591,374	0.53589%	5,363,910	2,901,759	8,407,921
318222	Centerton Police	401,045	0.36342%	3,637,579	1,967,851	5,701,898
319022	Central City Police	7,110	0.00644%	64,489	34,887	101,087
333632	Cherokee Village Fire	92,431	0.08376%	838,372	453,541	1,314,147
333622	Cherokee Village Police	70,675	0.06404%	641,040	346,789	1,004,829
334422	Cherry Valley Police	9,641	0.00874%	87,446	47,307	137,072
348422	Clarendon Police	44,539	0.04036%	403,980	218,544	633,238
357322	Clarksville Police	236,734	0.21452%	2,147,237	1,161,608	3,365,790
368932	Clinton Fire	8,875	0.00804%	80,498	43,548	126,181
368922	Clinton Police	70,520	0.06390%	639,634	346,028	1,002,625
375122	Coal Hill Police	13,482	0.01222%	122,285	66,154	191,682
377822	Concord Police	-	0.00000%	-	-	-
378633	Conway Fire	1,669,170	1.51256%	15,139,790	8,190,296	23,731,596
378622	Conway Police	2,163,832	1.96081%	19,626,498	10,617,508	30,764,504
387522	Corning Police	58,988	0.05345%	535,036	289,443	838,668
397222	Cotter Police	27,230	0.02468%	246,983	133,612	387,145
406533	Cotton Plant Fire	3,366	0.00305%	30,530	16,516	47,856
406522	Cotton Plant Police	7,742	0.00702%	70,222	37,989	110,073
427833	Crossett Fire	268,078	0.24293%	2,431,535	1,315,407	3,811,426
427822	Crossett Police	153,225	0.13885%	1,389,789	751,846	2,178,492
446422	Danville Police	42,873	0.03885%	388,869	210,370	609,551
455322	Dardanelle Police	169,221	0.15334%	1,534,877	830,335	2,405,917
476633	De Queen Fire	57,562	0.05216%	522,102	282,446	818,394
476622	De Queen Police	192,295	0.17425%	1,744,164	943,555	2,733,974
466922	Decatur Police	114,172	0.10346%	1,035,569	560,220	1,623,252
481222	Dermott Police	35,349	0.03203%	320,624	173,451	502,578
485522	Des Arc Police	76,838	0.06963%	696,940	377,029	1,092,452
486322	Devalls Bluff Police	9,224	0.00836%	83,664	45,260	131,143
496022	DeWitt Police	89,085	0.08073%	808,023	437,123	1,266,575
498722	Diamond City Police	16,309	0.01478%	147,927	80,025	231,875
501022	Diaz Police	12,230	0.01108%	110,929	60,010	173,881
502922	Dierks Police	42,870	0.03885%	388,842	210,355	609,509
516922	Dover Police	66,480	0.06024%	602,990	326,205	945,186
535522	Earle Police	20,104	0.01822%	182,348	98,646	285,831
536322	East Camden Police	1,202	0.00109%	10,902	5,898	17,090
546033	El Dorado Fire	591,795	0.53627%	5,367,729	2,903,824	8,413,906
546023	El Dorado Police	540,051	0.48938%	4,898,398	2,649,926	7,678,231
556832	Elkins Fire	22,053	0.01998%	200,026	108,210	313,541
556822	Elkins Police	133,745	0.12120%	1,213,101	656,261	1,901,533
561422	Elm Springs Police	81,189	0.07357%	736,405	398,379	1,154,313
585133	Eureka Springs Fire	163,964	0.14858%	1,487,195	804,540	2,331,175
585122	Eureka Springs Police	174,669	0.15828%	1,584,292	857,067	2,483,374
587822	Evening Shade Police	-	0.00000%	-	-	-
595922	Fairfield Bay Police	63,803	0.05782%	578,709	313,069	907,126
604132	Farmington Fire	169,894	0.15395%	1,540,981	833,637	2,415,485
604122	Farmington Police	270,219	0.24487%	2,450,954	1,325,913	3,841,866
614937	Fayetteville Fire	2,957,398	2.67992%	26,824,341	14,511,384	42,047,110
614927	Fayetteville Police	3,153,423	2.85755%	28,602,336	15,473,241	44,834,115
630032	Flippin Fire	30,203	0.02737%	273,949	148,200	429,414



Paid Service

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of December 31, 2023

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
				7.25%	8.25%	6.25%
630022	Flippin Police	\$ 79,637	0.07217%	\$ 722,328	\$ 390,763	\$ 1,132,247
644033	Forrest City Fire	262,753	0.23810%	2,383,236	1,289,278	3,735,718
644022	Forrest City Police	348,503	0.31580%	3,161,010	1,710,037	4,954,877
654833	Fort Smith Fire	2,602,622	2.35843%	23,606,433	12,770,566	37,003,045
654823	Fort Smith Police	2,129,781	1.92995%	19,317,647	10,450,426	30,280,380
665322	Friendship Police	2,328	0.00211%	21,116	11,423	33,099
693932	Gassville Fire	11,590	0.01050%	105,124	56,870	164,782
693922	Gassville Police	50,353	0.04563%	456,714	247,072	715,899
704832	Gentry Fire	11,125	0.01008%	100,907	54,588	158,171
704822	Gentry Police	147,185	0.13338%	1,335,005	722,209	2,092,618
713722	Gillett Police	13,562	0.01229%	123,011	66,546	192,819
724222	Glenwood Police	24,982	0.02264%	226,593	122,582	355,184
726922	Goshen Police	74,991	0.06795%	680,187	367,966	1,066,192
733122	Gosnell Police	68,966	0.06250%	625,539	338,403	980,531
739033	Gravel Ridge Fire Protection Dist.	32,133	0.02912%	291,454	157,670	456,854
737432	Gravette Fire	60,533	0.05485%	549,049	297,024	860,634
737422	Gravette Police	137,116	0.12425%	1,243,676	672,802	1,949,461
743922	Green Forest Police	141,141	0.12790%	1,280,184	692,552	2,006,687
744732	Greenbrier Fire	13,254	0.01201%	120,217	65,035	188,440
744722	Greenbrier Police	136,926	0.12408%	1,241,953	671,870	1,946,759
746322	Greenland Police	56,198	0.05093%	509,730	275,753	799,001
747133	Greenwood Fire	19,584	0.01775%	177,632	96,095	278,438
747122	Greenwood Police	280,069	0.25379%	2,540,296	1,374,245	3,981,910
754422	Greers Ferry Police	33,768	0.03060%	306,284	165,693	480,100
776522	Hackett Police	19,440	0.01762%	176,326	95,388	276,390
804422	Hampton Police	29,593	0.02682%	268,416	145,207	420,742
813333	Hardy Fire	4,105	0.00372%	37,233	20,142	58,363
813322	Hardy Police	36,744	0.03330%	333,277	180,296	522,412
823022	Harrisburg Police	64,663	0.05860%	586,510	317,289	919,353
834633	Harrison Fire	413,536	0.37474%	3,750,875	2,029,142	5,879,491
834622	Harrison Police	485,842	0.44026%	4,406,709	2,383,933	6,907,509
843522	Hartford Police	8,636	0.00783%	78,331	42,375	122,783
847832	Haskell Fire	5,030	0.00456%	45,623	24,681	71,515
847822	Haskell Police	48,621	0.04406%	441,005	238,574	691,274
862133	Heber Springs Fire	64,014	0.05801%	580,623	314,104	910,126
862122	Heber Springs Police	179,245	0.16243%	1,625,797	879,521	2,548,434
865622	Hector Police	8,571	0.00777%	77,741	42,056	121,859
864833	Helena-West Helena Fire	246,835	0.22368%	2,238,855	1,211,172	3,509,402
864823	Helena-West Helena Police	163,839	0.14847%	1,486,061	803,926	2,329,398
866422	Hermitage Police	13,747	0.01246%	124,689	67,454	195,449
885022	Highfill Police	59,810	0.05420%	542,492	293,476	850,355
890732	Highland Fire	6,131	0.00556%	55,610	30,084	87,168
890722	Highland Police	32,298	0.02927%	292,951	158,480	459,200
900833	Holiday Island Fire	48,800	0.04422%	442,628	239,452	693,819
892322	Holly Grove Police	1,938	0.00176%	17,578	9,509	27,554
902433	Hope Fire	165,318	0.14981%	1,499,476	811,184	2,350,426
911337	Hot Springs Fire	1,387,653	1.25746%	12,586,360	6,808,947	19,729,099
911327	Hot Springs Police	1,971,820	1.78681%	17,884,901	9,675,342	28,034,553
921032	Hot Springs Village Fire	298,702	0.27068%	2,709,302	1,465,673	4,246,826
921022	Hot Springs Village Police	255,153	0.23121%	2,314,302	1,251,987	3,627,664
932633	Hoxie Fire	-	0.00000%	-	-	-
932622	Hoxie Police	32,047	0.02904%	290,674	157,248	455,632
941522	Hughes Police	12,899	0.01169%	116,997	63,293	183,393
951222	Humphrey Police	4,771	0.00432%	43,274	23,410	67,832



Paid Service

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of December 31, 2023

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under	Net Pension Liability at a	Net Pension Liability at a
				Current Discount Rate	Discount Rate 1% Higher	Discount Rate 1% Lower
				7.25%	8.25%	6.25%
971722	Huntington Police	\$ -	0.00000%	\$ -	\$ -	\$ -
962833	Huntsville Fire	20,947	0.01898%	189,995	102,783	297,816
962822	Huntsville Police	118,621	0.10749%	1,075,922	582,050	1,686,506
981422	Huttig Police	7,200	0.00652%	65,306	35,329	102,367
1021933	Jacksonville Fire	951,391	0.86213%	8,629,355	4,668,293	13,526,499
1021922	Jacksonville Police	682,967	0.61889%	6,194,682	3,351,188	9,710,153
1031622	Jasper Police	17,315	0.01569%	157,051	84,961	246,178
1039132	Johnson Area Fire Department	-	0.00000%	-	-	-
1038332	Johnson Fire	86,093	0.07802%	780,885	422,442	1,224,036
1038322	Johnson Police	107,684	0.09758%	976,721	528,385	1,531,008
1050233	Jonesboro Fire	1,854,765	1.68074%	16,823,183	9,100,975	26,370,312
1050223	Jonesboro Police	2,358,213	2.13695%	21,389,583	11,571,298	33,528,135
1058822	Judsonia Police	56,378	0.05109%	511,363	276,636	801,560
1061822	Junction City Police	-	0.00000%	-	-	-
1080422	Kensett Police	32,504	0.02945%	294,819	159,491	462,129
1083922	Kibler Police	16,201	0.01468%	146,947	79,495	230,339
1100222	Lake City Police	44,918	0.04070%	407,418	220,404	638,626
1103732	Lake Hamilton Fire	-	0.00000%	-	-	-
1104032	Lake Hamilton Fire Protection District	4,958	0.00449%	44,970	24,328	70,491
1120722	Lake Village Police	95,787	0.08680%	868,812	470,008	1,361,862
1111823	Lakeview Police	17,535	0.01589%	159,047	86,041	249,306
1086322	Lamar Police	35,865	0.03250%	325,305	175,983	509,914
1130422	Lavaca Police	33,344	0.03022%	302,438	163,613	474,072
1140122	Leachville Police	47,389	0.04294%	429,830	232,529	673,758
1150922	Lepanto Police	10,864	0.00984%	98,539	53,308	154,460
1152522	Lewisville Police	32,165	0.02915%	291,745	157,827	457,309
1161432	Lincoln Fire	14,604	0.01323%	132,462	71,659	207,634
1161422	Lincoln Police	116,988	0.10601%	1,061,110	574,038	1,663,289
1157622	Little Flock Police	89,924	0.08149%	815,633	441,240	1,278,504
1160633	Little Rock Fire	8,663,401	7.85056%	78,579,217	42,509,644	123,172,793
1160623	Little Rock Police	10,429,753	9.45118%	94,600,469	51,176,791	148,286,078
1180022	Lonoke Police	127,411	0.11546%	1,155,650	625,181	1,811,479
10010	LOPFI Staff	213,505	0.19347%	1,936,544	1,047,628	3,035,529
1190833	Lowell Fire	438,963	0.39778%	3,981,504	2,153,907	6,241,002
1190822	Lowell Police	300,719	0.27250%	2,727,597	1,475,570	4,275,503
1195922	Luxora Police	11,448	0.01037%	103,836	56,173	162,763
1218133	Magnolia Fire	140,017	0.12688%	1,269,989	687,037	1,990,706
1218122	Magnolia Police	258,297	0.23406%	2,342,818	1,267,414	3,672,364
1229733	Malvern Fire	224,448	0.20339%	2,035,800	1,101,323	3,191,112
1229722	Malvern Police	272,255	0.24671%	2,469,421	1,335,903	3,870,813
1248332	Manila Fire	276	0.00025%	2,503	1,354	3,924
1248322	Manila Police	74,606	0.06761%	676,695	366,077	1,060,718
1258022	Mansfield Police	33,734	0.03057%	305,976	165,526	479,617
1268832	Marianna Fire	19,586	0.01775%	177,650	96,105	278,466
1268822	Marianna Police	85,845	0.07779%	778,636	421,225	1,220,510
1278532	Marion Fire	17,273	0.01565%	156,670	84,755	245,581
1278526	Marion Police	378,684	0.34315%	3,434,759	1,858,130	5,383,979
1288222	Marked Tree Police	72,002	0.06525%	653,076	353,300	1,023,696
1297122	Marmaduke Police	54,708	0.04958%	496,215	268,442	777,817
1305622	Marshall Police	23,786	0.02155%	215,745	116,713	338,180
1308022	Marvell Police	36,152	0.03276%	327,908	177,391	513,995
1318833	Maumelle Fire	595,710	0.53982%	5,403,239	2,923,035	8,469,568
1318823	Maumelle Police	510,475	0.46258%	4,630,136	2,504,803	7,257,731
1324232	Mayflower Fire	13,090	0.01186%	118,730	64,230	186,108



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Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of December 31, 2023

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
				7.25%	8.25%	6.25%
1324222	Mayflower Police	\$ 89,856	0.08143%	\$ 815,016	\$ 440,906	\$ 1,277,537
1328522	McCroy Police	50,362	0.04564%	456,796	247,117	716,027
1338233	McGehee Fire	97,573	0.08842%	885,012	478,772	1,387,254
1338222	McGehee Police	100,103	0.09071%	907,959	491,186	1,423,225
1358722	McRae Police	12,143	0.01100%	110,140	59,583	172,644
1377333	Mena Fire	35,922	0.03255%	325,822	176,262	510,725
1388922	Mineral Springs Police	27,002	0.02447%	244,915	132,494	383,904
1398622	Monette Police	41,989	0.03805%	380,851	206,032	596,983
1408733	Monticello Fire	118,219	0.10713%	1,072,276	580,078	1,680,791
1418422	Montrose Police	300	0.00027%	2,721	1,472	4,265
1421432	Morning Star FPA	8,760	0.00794%	79,455	42,984	124,546
1427332	Morrilton	11,244	0.01019%	101,986	55,172	159,863
1438933	Mountain Home Fire	415,278	0.37631%	3,766,675	2,037,689	5,904,258
1438922	Mountain Home Police	472,842	0.42848%	4,288,795	2,320,145	6,722,680
1447822	Mountain Pine Police	23,578	0.02137%	213,858	115,693	335,223
1452422	Mountain View Police	88,333	0.08005%	801,202	433,433	1,255,883
1436222	Mountainburg Police	9,600	0.00870%	87,074	47,105	136,489
1457522	Mulberry Police	29,482	0.02672%	267,409	144,663	419,163
1467222	Murfreesboro Police	38,269	0.03468%	347,109	187,779	544,093
1487733	Nashville Fire	20,366	0.01846%	184,725	99,932	289,556
1506733	Newport Fire	239,697	0.21721%	2,174,112	1,176,147	3,407,917
1506722	Newport Police	228,063	0.20667%	2,068,589	1,119,061	3,242,509
1509133	Nob Hill Fire	15,298	0.01386%	138,757	75,064	217,501
1536933	North Little Rock Fire	2,826,652	2.56144%	25,638,442	13,869,838	40,188,215
1536923	North Little Rock Police	3,277,176	2.96970%	29,724,807	16,080,473	46,593,586
1524532	Northeast Lakeside Association Fire	11,919	0.01080%	108,108	58,484	169,460
1547433	Oak Grove Fire Protection Dist. #25	22,659	0.02053%	205,523	111,183	322,157
1555522	Ola Police	33,166	0.03005%	300,824	162,739	471,541
1566022	Oppelo Police	2,477	0.00224%	22,467	12,154	35,217
1576833	Osceola Fire	222,668	0.20178%	2,019,655	1,092,589	3,165,805
1576822	Osceola Police	322,675	0.29240%	2,926,743	1,583,304	4,587,665
1585732	Ozark Fire	14,861	0.01347%	134,793	72,920	211,288
1585722	Ozark Police	96,702	0.08763%	877,111	474,498	1,374,871
1599722	Pangburn Police	17,682	0.01602%	160,380	86,762	251,396
1616033	Paragould Fire	495,190	0.44873%	4,491,497	2,429,802	7,040,415
1616022	Paragould Police	619,660	0.56152%	5,620,471	3,040,553	8,810,080
1623322	Patterson Police	8,820	0.00799%	80,000	43,278	125,399
1627632	Pea Ridge	164,579	0.14914%	1,492,773	807,558	2,339,919
1627622	Pea Ridge Police	248,947	0.22559%	2,258,012	1,221,535	3,539,430
1628422	Perla Police	2,220	0.00201%	20,136	10,893	31,563
1631422	Perryville Police	60,640	0.05495%	550,020	297,549	862,155
1646233	Pine Bluff Fire	1,289,907	1.16888%	11,699,780	6,329,326	18,339,385
1646223	Pine Bluff Police	1,149,423	1.04158%	10,425,555	5,639,998	16,342,039
1657822	Plainview Police	2,748	0.00249%	24,925	13,484	39,070
1643822	Pleasant Plains Police	16,528	0.01498%	149,913	81,100	234,989
1665933	Pocahontas Fire	71,427	0.06473%	647,861	350,479	1,015,521
1665922	Pocahontas Police	184,919	0.16757%	1,677,262	907,362	2,629,105
1671322	Portland Police	9,962	0.00903%	90,358	48,882	141,636
1668322	Pottsville Police	67,142	0.06084%	608,995	329,453	954,598
1675632	Prairie Grove Fire	83,443	0.07561%	756,849	409,439	1,186,359
1675622	Prairie Grove Police	256,793	0.23270%	2,329,177	1,260,034	3,650,981
1685333	Pulaski Co Fire	601,575	0.54513%	5,456,436	2,951,813	8,552,954
1695022	Ravenden Police	9,364	0.00849%	84,934	45,947	133,134
1704322	Rector Police	56,671	0.05135%	514,020	278,074	805,726



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				Current Discount Rate	Discount Rate 1% Higher	Discount Rate 1% Lower
				7.25%	8.25%	6.25%
1713222	Redfield Police	\$ 69,464	0.06295%	\$ 630,056	\$ 340,847	\$ 987,612
1714022	Rison Police	37,008	0.03354%	335,672	181,591	526,165
1720522	Rockport Police	60,512	0.05483%	548,859	296,921	860,336
1724833	Rogers Fire	2,305,218	2.08893%	20,908,905	11,311,262	32,774,674
1724822	Rogers Police	1,954,429	1.77105%	17,727,161	9,590,008	27,787,295
1733733	Russellville Fire	800,524	0.72541%	7,260,953	3,928,017	11,381,532
1733722	Russellville Police	787,887	0.71396%	7,146,332	3,866,010	11,201,864
1753122	Salem Police	45,349	0.04109%	411,327	222,519	644,754
1749332	SAU Tech - Arkansas Fire Training Academy	12,011	0.01088%	108,943	58,936	170,768
1763933	Searcy Fire	621,000	0.56273%	5,632,626	3,047,128	8,829,131
1763922	Searcy Police	644,671	0.58418%	5,847,327	3,163,277	9,165,676
1765522	Shannon Hills Police	57,988	0.05255%	525,966	284,536	824,450
1774432	Sheridan Fire	-	0.00000%	-	-	-
1778722	Sherwood Police	1,076,672	0.97565%	9,765,685	5,283,023	15,307,695
1783333	Siloam Springs Fire	845,421	0.76610%	7,668,180	4,148,318	12,019,860
1783322	Siloam Springs Police	716,281	0.64908%	6,496,848	3,514,653	10,183,799
1793022	Smackover Police	97,383	0.08825%	883,288	477,840	1,384,553
1798126	Sparkman Police	1,236	0.00112%	11,211	6,065	17,573
1803133	Springdale Fire	2,710,327	2.45603%	24,583,345	13,299,054	38,534,352
1803122	Springdale Police	2,841,064	2.57450%	25,769,162	13,940,555	40,393,119
1813922	Stamps Police	25,199	0.02283%	228,561	123,647	358,269
1824422	Star City Police	62,893	0.05699%	570,455	308,604	894,188
1828722	Stephens Police	-	0.00000%	-	-	-
1843022	Strong Police	3,804	0.00345%	34,503	18,665	54,084
1854633	Stuttgart Fire	220,079	0.19943%	1,996,172	1,079,885	3,128,996
1854622	Stuttgart Police	328,564	0.29774%	2,980,158	1,612,200	4,671,392
1873222	Sulphur Police	27,283	0.02472%	247,464	133,872	387,899
1879122	Swifton Police	7,896	0.00716%	71,619	38,744	112,262
1892933	Texarkana Fire	924,297	0.83757%	8,383,605	4,535,348	13,141,287
1892923	Texarkana Police	1,051,239	0.95261%	9,535,001	5,158,228	14,946,098
1908932	Tontitown Fire	73,334	0.06645%	665,158	359,836	1,042,634
1908922	Tontitown Police	234,739	0.21271%	2,129,142	1,151,819	3,337,426
885032	Town of Highfill Fire	5,772	0.00523%	52,353	28,322	82,064
1922433	Trumann Fire	66,937	0.06066%	607,135	328,447	951,684
1922422	Trumann Police	191,661	0.17368%	1,738,413	940,444	2,724,960
1931322	Tuckerman Police	28,290	0.02564%	256,597	138,814	402,216
1937222	Tyronza Police	19,418	0.01760%	176,126	95,280	276,077
1941033	Van Buren Fire	670,912	0.60796%	6,085,340	3,292,036	9,538,760
1941022	Van Buren Police	589,953	0.53460%	5,351,021	2,894,786	8,387,717
1952632	Vilonia Fire	22,416	0.02031%	203,319	109,991	318,702
1952622	Vilonia Police	110,329	0.09998%	1,000,712	541,363	1,568,614
1991722	Waldo Police	5,204	0.00472%	47,202	25,535	73,988
2002822	Waldron Police	86,273	0.07818%	782,518	423,325	1,226,595
2011733	Walnut Ridge Fire	101,017	0.09154%	916,249	495,671	1,436,220
2011722	Walnut Ridge Police	92,769	0.08406%	841,438	455,200	1,318,953
2016832	Ward Fire	13,950	0.01264%	126,530	68,450	198,336
2016822	Ward Police	141,856	0.12855%	1,286,669	696,060	2,016,852
2021433	Warren Fire	43,968	0.03984%	398,801	215,743	625,120
2041922	Weiner Police	8,503	0.00771%	77,124	41,723	120,892
2050832	West Fork Fire	24,554	0.02225%	222,711	120,482	349,099
2050822	West Fork Police	64,391	0.05835%	584,042	315,954	915,486
2060533	West Memphis Fire	872,384	0.79053%	7,912,741	4,280,621	12,403,209
2060522	West Memphis Police	1,223,281	1.10851%	11,095,465	6,002,405	17,392,123
2070222	Wheatley Police	10,081	0.00914%	91,437	49,466	143,328



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Schedule of Employer Allocations of Net Pension Liability
(Including Sensitivity Analysis)
as of December 31, 2023

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
				7.25%	8.25%	6.25%
2081822	White Hall Police	\$ 200,114	0.18134%	\$ 1,815,084	\$ 981,921	\$ 2,845,141
2100822	Wilmot Police	10,888	0.00987%	98,757	53,425	154,801
2109122	Wilson Police	14,611	0.01324%	132,525	71,693	207,733
2119933	Wynne Fire	102,550	0.09293%	930,154	503,193	1,458,015
2119922	Wynne Police	269,414	0.24414%	2,443,652	1,321,963	3,830,421
		\$ 110,353,944	100.00000%	\$ 1,000,937,914	\$ 541,485,598	\$ 1,568,968,526

Volunteer Service

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of December 31, 2023

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
				7.25%	8.25%	6.25%
2170034	101-Gamaliel FPD #5	\$ 13,788	0.26165%	\$ 127,666	\$ 68,711	\$ 201,241
2163634	70 West Fire Protection District Fire	12,948	0.24571%	119,888	64,525	188,981
15039	Alexander Volunteer Fire	5,460	0.10361%	50,555	27,210	79,691
15029	Alexander Volunteer Police	1,032	0.01958%	9,555	5,143	15,062
10634	Allison Sylamore Volunteer Fire	2,004	0.03803%	18,555	9,987	29,249
11634	Alma Volunteer Fire	18,726	0.35536%	173,387	93,320	273,313
19534	Alpena Volunteer Fire	9,366	0.17774%	86,721	46,675	136,701
24834	Altheimer Volunteer Fire	2,880	0.05465%	26,666	14,352	42,035
24824	Altheimer Volunteer Police	18	0.00034%	167	90	263
20534	Altus Volunteer Fire	7,230	0.13720%	66,944	36,030	105,525
20524	Altus Volunteer Police	-	0.00000%	-	-	-
30234	Amity Volunteer Fire	11,520	0.21861%	106,666	57,409	168,139
30224	Amity Volunteer Police	720	0.01366%	6,667	3,588	10,509
31034	Antioch Volunteer Fire	8,736	0.16578%	80,888	43,535	127,505
34534	Appleton Rural Volunteer Fire	13,542	0.25698%	125,388	67,486	197,651
36134	Arch Street FPD #16	10,596	0.20108%	98,110	52,804	154,653
41834	Arkadelphia Volunteer Fire	7,914	0.15018%	73,277	39,439	115,508
50734	Arkansas City Volunteer Fire	9,384	0.17808%	86,888	46,764	136,963
64734	Ash Flat Volunteer Fire	8,610	0.16339%	79,722	42,907	125,666
64724	Ash Flat Volunteer Police	3,648	0.06923%	33,777	18,180	53,244
60434	Ashdown Volunteer Fire	13,722	0.26040%	127,054	68,383	200,278
60424	Ashdown Volunteer Police	3,600	0.06832%	33,333	17,940	52,543
70134	Atkins Volunteer Fire	18,696	0.35479%	173,110	93,170	272,876
70124	Atkins Volunteer Police	2,880	0.05465%	26,666	14,352	42,035
80924	Augusta Police	720	0.01366%	6,667	3,588	10,509
80934	Augusta Volunteer Fire	10,266	0.19482%	95,055	51,160	149,836
82534	Austin Volunteer Fire	11,622	0.22055%	107,610	57,917	169,628
82524	Austin Volunteer Police	432	0.00820%	4,000	2,153	6,305
83334	Avoca Volunteer Fire	14,532	0.27577%	134,554	72,419	212,100
90634	Bald Knob Volunteer Fire	13,008	0.24685%	120,443	64,824	189,857
90624	Bald Knob Volunteer Police	-	0.00000%	-	-	-
100734	Barling Volunteer Fire	5,970	0.11329%	55,277	29,751	87,135
100724	Barling Volunteer Police	5,040	0.09564%	46,666	25,116	73,561
107434	Barton-Lexa Fire Department, Inc.	30,072	0.57067%	278,442	149,862	438,913
110434	Batesville Volunteer Fire	7,926	0.15041%	73,388	39,499	115,683
110424	Batesville Volunteer Police	12,972	0.24617%	120,110	64,645	189,332
112034	Bauxite Volunteer Fire	1,440	0.02733%	13,333	7,176	21,017
112024	Bauxite Volunteer Police	696	0.01321%	6,444	3,468	10,158
122834	Bay Village Volunteer Fire	1,512	0.02869%	14,000	7,535	22,068
120134	Bay Volunteer Fire	12,648	0.24002%	117,110	63,030	184,603
120124	Bay Volunteer Police	2,280	0.04327%	21,111	11,362	33,278
405734	BDR FD#1	33,360	0.63307%	308,886	166,247	486,903
130934	Bearden Volunteer Fire	6,570	0.12468%	60,833	32,741	95,892
128734	Beaver Lake Volunteer Fire	13,014	0.24696%	120,499	64,854	189,945
126034	Beaverfork Volunteer Fire	10,800	0.20495%	99,999	53,821	157,630
134134	Bee Branch Volunteer Fire	7,200	0.13663%	66,666	35,881	105,087
131734	Beebe Volunteer Fire	15,798	0.29980%	146,277	78,728	230,578
140624	Bella Vista Police	12	0.00023%	111	60	175
139234	Belleville Volunteer Fire	8,736	0.16578%	80,888	43,535	127,505
150324	Benton Volunteer Police	-	0.00000%	-	-	-
160034	Bentonville Volunteer Fire	9,492	0.18013%	87,888	47,303	138,540
160024	Bentonville Volunteer Police	2,880	0.05465%	26,666	14,352	42,035
162734	Bergman Volunteer Fire Association	8,592	0.16305%	79,555	42,818	125,404
170834	Berryville Volunteer Fire	12,186	0.23125%	112,832	60,728	177,860



Volunteer Service

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of December 31, 2023

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
				7.25%	8.25%	6.25%
170824	Berryville Volunteer Police	\$ 720	0.01366%	\$ 6,667	\$ 3,588	\$ 10,509
168634	Bethel Heights Volunteer Fire	-	0.00000%	-	-	-
168624	Bethel Heights Volunteer Police	-	0.00000%	-	-	-
169434	Bethesda Area Volunteer Fire	10,962	0.20802%	101,499	54,628	159,995
172434	Big Creek Volunteer Fire	6,480	0.12297%	59,999	32,293	94,578
164334	Bigelow Volunteer Fire	2,820	0.05351%	26,111	14,053	41,159
171634	Bigger-Reyno Volunteer Fire	10,158	0.19277%	94,055	50,622	148,260
173234	Biscoe Volunteer Fire	5,820	0.11045%	53,888	29,004	84,945
174034	Bismarck Fire Pro Association	5,010	0.09507%	46,388	24,967	73,123
175924	Black Rock Volunteer Police	720	0.01366%	6,667	3,588	10,509
179134	Blytheville Volunteer Fire	720	0.01366%	6,667	3,588	10,509
185634	Bonanza Volunteer Fire	15,336	0.29103%	141,999	76,426	223,835
189934	Bono FID Volunteer Fire	12,312	0.23364%	113,999	61,356	179,699
188024	Bono Volunteer Police	1,440	0.02733%	13,333	7,176	21,017
190234	Booneville Volunteer Fire	11,760	0.22317%	108,888	58,605	171,642
194534	Boston Mountain Volunteer Fire	16,428	0.31175%	152,110	81,868	239,773
199634	Bradford Volunteer Fire	9,456	0.17945%	87,555	47,123	138,014
199624	Bradford Volunteer Police	720	0.01366%	6,667	3,588	10,509
201134	Bradley County Rural Volunteer Fire	5,040	0.09564%	46,666	25,116	73,561
200334	Bradley Volunteer Fire	5,058	0.09598%	46,833	25,206	73,824
200324	Bradley Volunteer Police	60	0.00114%	556	299	876
209734	Brinkley Volunteer Fire	7,182	0.13629%	66,499	35,791	104,824
209724	Brinkley Volunteer Police	1,440	0.02733%	13,333	7,176	21,017
206234	Brookland Fire Protection District	13,560	0.25733%	125,554	67,575	197,914
212724	Brookland Volunteer Police	2,136	0.04053%	19,778	10,645	31,176
217834	Bruno Fire Protection District	6,480	0.12297%	59,999	32,293	94,578
219424	Bryant Volunteer Police	9,324	0.17694%	86,333	46,465	136,088
222434	Buena Vista Volunteer Fire	9,390	0.17819%	86,944	46,794	137,051
224034	Buford Volunteer Fire	7,200	0.13663%	66,666	35,881	105,087
228334	Bull Shoals Volunteer Fire	11,568	0.21952%	107,110	57,648	168,840
228324	Bull Shoals Volunteer Police	1,362	0.02585%	12,611	6,787	19,879
235634	Burnt Ridge Volunteer Fire	7,920	0.15030%	73,333	39,469	115,596
238034	Butterfield Volunteer Fire	23,742	0.45055%	219,831	118,317	346,524
258534	Cabot Volunteer Fire	780	0.01480%	7,222	3,887	11,384
268234	Caddo Valley Volunteer Fire	11,556	0.21930%	106,999	57,588	168,664
268224	Caddo Valley Volunteer Police	5,694	0.10805%	52,722	28,376	83,106
270434	Cairo Volunteer Fire	5,040	0.09564%	46,666	25,116	73,561
269034	Caldwell Volunteer Fire	14,346	0.27224%	132,832	71,492	209,386
273934	Calico Rock Volunteer Fire	7,320	0.13891%	67,777	36,479	106,838
276334	Calion Volunteer Fire	10,110	0.19186%	93,610	50,382	147,560
279834	Calvert Township Volunteer Fire	5,832	0.11067%	54,000	29,063	85,120
277134	Camden Volunteer Fire	2,160	0.04099%	20,000	10,764	31,526
285224	Cammack Village Volunteer Police	1,344	0.02550%	12,444	6,698	19,616
284434	Camp Volunteer Fire	7,248	0.13754%	67,111	36,120	105,787
286034	Cane Creek Volunteer Fire	8,616	0.16350%	79,777	42,937	125,754
287934	Capps-Batavia Volunteer Fire	15,174	0.28795%	140,499	75,619	221,471
288734	Caraway Volunteer Fire	17,106	0.32462%	158,388	85,247	249,669
298434	Carlisle Volunteer Fire	12,198	0.23148%	112,943	60,788	178,035
305034	Carthage Volunteer Fire	2,160	0.04099%	20,000	10,764	31,526
308534	Cash Volunteer Fire	9,408	0.17853%	87,110	46,884	137,314
309334	Cave City Volunteer Fire	15,852	0.30082%	146,777	78,997	231,366
309324	Cave City Volunteer Police	5,712	0.10840%	52,888	28,465	83,369
310734	Cave Springs Volunteer Fire	10,116	0.19197%	93,666	50,412	147,647
310724	Cave Springs Volunteer Police	1,458	0.02767%	13,500	7,266	21,280



Volunteer Service

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of December 31, 2023

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
				7.25%	8.25%	6.25%
312334	Cecil Rural Fire Department	\$ 1,122	0.02129%	\$ 10,389	\$ 5,591	\$ 16,376
316634	Center Grove Volunteer Fire	5,934	0.11261%	54,944	29,572	86,609
315834	Center Volunteer Fire	4,320	0.08198%	40,000	21,528	63,052
318234	Centerton Volunteer Fire	4,926	0.09348%	45,611	24,548	71,897
318224	Centerton Volunteer Police	3,588	0.06809%	33,222	17,881	52,368
319034	Central City Volunteer Fire	1,422	0.02699%	13,167	7,086	20,755
319024	Central City Volunteer Police	660	0.01252%	6,111	3,289	9,633
323934	Chambersville Volunteer Fire	2,874	0.05454%	26,611	14,322	41,947
327134	Charleston Volunteer Fire	10,710	0.20324%	99,166	53,373	156,317
330134	Charlotte Volunteer Fire	8,682	0.16476%	80,388	43,266	126,717
333634	Cherokee Village Volunteer Fire	2,160	0.04099%	20,000	10,764	31,526
333624	Cherokee Village Volunteer Police	3,000	0.05693%	27,778	14,950	43,786
332834	Cherry Hill Volunteer Fire	11,010	0.20894%	101,944	54,868	160,695
334434	Cherry Valley Volunteer Fire	3,600	0.06832%	33,333	17,940	52,543
334424	Cherry Valley Volunteer Police	30	0.00057%	278	150	438
336039	Chickalah Volunteer Fire	6,720	0.12752%	62,222	33,489	98,081
338734	Chidester Volunteer Fire	8,676	0.16464%	80,333	43,236	126,630
339534	Chimes Volunteer Fire	5,760	0.10931%	53,333	28,705	84,070
341734	Choctaw Volunteer Fire	12,114	0.22989%	112,166	60,369	176,809
344134	Cincinnati Volunteer Fire	6,522	0.12377%	60,388	32,502	95,191
348434	Clarendon Volunteer Fire	8,784	0.16669%	81,333	43,774	128,206
348424	Clarendon Volunteer Police	780	0.01480%	7,222	3,887	11,384
357334	Clarksville Volunteer Fire	15,924	0.30219%	147,443	79,356	232,417
357324	Clarksville Volunteer Police	708	0.01344%	6,555	3,528	10,334
368934	Clinton Volunteer Fire	13,680	0.25960%	126,666	68,173	199,665
368924	Clinton Volunteer Police	1,200	0.02277%	11,111	5,980	17,514
375134	Coal Hill Volunteer Fire	6,474	0.12286%	59,944	32,263	94,491
375124	Coal Hill Volunteer Police	720	0.01366%	6,667	3,588	10,509
371934	Collegeville Volunteer Fire	17,958	0.34079%	166,276	89,492	262,104
374334	Colt Volunteer Fire	9,462	0.17956%	87,610	47,153	138,102
380834	Compton Volunteer Fire Assoc	2,940	0.05579%	27,222	14,651	42,910
383234	Conway County Volunteer Fire	104,316	1.97959%	965,881	519,866	1,522,527
379434	Cooterneck Volunteer Fire	5,040	0.09564%	46,666	25,116	73,561
386734	Cord Volunteer Fire	7,770	0.14745%	71,944	38,721	113,406
387534	Corning Volunteer Fire	10,818	0.20529%	100,166	53,911	157,893
397234	Cotter Volunteer Fire	9,252	0.17557%	85,666	46,107	135,037
397224	Cotter Volunteer Police	-	0.00000%	-	-	-
398034	Cotter/Gassville Rural Volunteer Fire	5,970	0.11329%	55,277	29,751	87,135
406534	Cotton Plant Volunteer Fire	2,226	0.04224%	20,611	11,093	32,489
406524	Cotton Plant Volunteer Police	-	0.00000%	-	-	-
407334	Cottonwood Rural Fire Assoc	11,454	0.21736%	106,055	57,080	167,176
408134	County Line Volunteer Fire Assoc	6,402	0.12149%	59,277	31,904	93,440
411134	Cove Rural Volunteer Fire	4,422	0.08392%	40,944	22,037	64,541
417034	Crawfordsville Volunteer Fire	7,224	0.13709%	66,888	36,000	105,437
427834	Crossett Volunteer Fire	720	0.01366%	6,667	3,588	10,509
427824	Crossett Volunteer Police	720	0.01366%	6,667	3,588	10,509
425134	Crow Mountain Fire Protection District	15,084	0.28625%	139,665	75,170	220,157
428634	Crystal Fire Protection District	13,530	0.25676%	125,277	67,426	197,476
430834	Curtis Rural Volunteer Fire	5,766	0.10942%	53,388	28,734	84,157
433234	Dalton Volunteer Fire	10,080	0.19129%	93,333	50,233	147,122
434034	Damascus Volunteer Fire	4,332	0.08221%	40,111	21,588	63,227
446434	Danville Volunteer Fire	13,632	0.25869%	126,221	67,934	198,965
455334	Dardanelle Volunteer Fire	12,036	0.22841%	111,443	59,981	175,670
455324	Dardanelle Volunteer Police	1,542	0.02926%	14,278	7,684	22,506



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				7.25%	8.25%	6.25%
476634	De Queen Volunteer Fire	\$ 10,038	0.19049%	\$ 92,944	\$ 50,024	\$ 146,509
463434	Deann Volunteer Fire	5,760	0.10931%	53,333	28,705	84,070
466934	Decatur Volunteer Fire	7,932	0.15052%	73,444	39,529	115,771
466924	Decatur Volunteer Police	4,338	0.08232%	40,166	21,618	63,315
468534	Deer Volunteer Fire	6,480	0.12297%	59,999	32,293	94,578
471534	Delaware Volunteer Fire	13,260	0.25163%	122,777	66,080	193,535
481234	Dermott Volunteer Fire	11,520	0.21861%	106,666	57,409	168,139
481224	Dermott Volunteer Police	6	0.00011%	56	30	88
485534	Des Arc Volunteer Fire	11,598	0.22009%	107,388	57,798	169,277
485524	Des Arc Volunteer Police	4,320	0.08198%	40,000	21,528	63,052
487134	Desha Volunteer Fire	13,782	0.26154%	127,610	68,682	201,154
486334	Devalls Bluff Volunteer Fire	11,466	0.21759%	106,166	57,140	167,351
486324	Devalls Bluff Volunteer Police	-	0.00000%	-	-	-
496034	DeWitt Volunteer Fire	15,066	0.28591%	139,499	75,080	219,894
501034	Diaz Volunteer Fire	8,556	0.16237%	79,222	42,638	124,878
501024	Diaz Volunteer Police	1,374	0.02607%	12,722	6,847	20,054
502924	Dierks Volunteer Police	2,112	0.04008%	19,555	10,525	30,825
503734	District 7 Crawford Co. Volunteer	10,032	0.19038%	92,888	49,994	146,421
504534	Dodd Mountain Volunteer Fire	5,112	0.09701%	47,333	25,475	74,612
516934	Dover Volunteer Fire	8,172	0.15508%	75,666	40,725	119,274
516924	Dover Volunteer Police	654	0.01241%	6,056	3,259	9,545
505334	Dumas Volunteer Fire	13,674	0.25949%	126,610	68,143	199,578
526634	Dyess Volunteer Fire	6,438	0.12217%	59,611	32,083	93,965
535534	Earle Volunteer Fire	11,520	0.21861%	106,666	57,409	168,139
535524	Earle Volunteer Police	114	0.00216%	1,056	568	1,664
536334	East Camden Volunteer Fire	9,720	0.18445%	89,999	48,439	141,867
536324	East Camden Volunteer Police	72	0.00137%	667	359	1,051
537134	East End Fire Protection District	15,774	0.29934%	146,054	78,609	230,228
539834	East Pulaski County Volunteer Fire	7,128	0.13527%	65,999	35,522	104,036
540134	Elaine Volunteer Fire	12,312	0.23364%	113,999	61,356	179,699
556834	Elkins Volunteer Fire	15,660	0.29718%	144,999	78,040	228,564
556824	Elkins Volunteer Police	2,352	0.04463%	21,778	11,721	34,328
561424	Elm Springs Volunteer Police	6,414	0.12172%	59,388	31,964	93,615
563034	Emmet Volunteer Fire	6,480	0.12297%	59,999	32,293	94,578
564934	EMP Rural Fire Association	13,806	0.26199%	127,832	68,801	201,504
565734	England Volunteer Fire	12,780	0.24252%	118,332	63,688	186,529
573834	Etowah Volunteer Fire	6,762	0.12832%	62,611	33,698	98,694
576234	Eudora Volunteer Fire	10,740	0.20381%	99,444	53,522	156,755
585134	Eureka Springs Volunteer Fire	12,948	0.24571%	119,888	64,525	188,981
585124	Eureka Springs Volunteer Police	5,016	0.09519%	46,444	24,997	73,211
581934	Evansville Volunteer Fire	5,010	0.09507%	46,388	24,967	73,123
587824	Evening Shade Police	2,160	0.04099%	20,000	10,764	31,526
587834	Evening Shade Volunteer Fire	6,498	0.12331%	60,166	32,382	94,841
592434	Faircrest Volunteer Fire	14,448	0.27418%	133,777	72,001	210,874
595934	Fairfield Bay Volunteer Fire	31,680	0.60119%	293,331	157,875	462,382
598334	Fairview Fire Protection District Volunteer Fire	7,194	0.13652%	66,611	35,851	104,999
599134	Fairview Rural Fire District	5,688	0.10794%	52,666	28,346	83,019
604134	Farmington Volunteer Fire	12,318	0.23376%	114,055	61,386	179,786
604124	Farmington Volunteer Police	3,522	0.06684%	32,611	17,552	51,405
620334	Fifty Six Volunteer Fire	4,320	0.08198%	40,000	21,528	63,052
626234	Fire District #6 Crawford Co	4,320	0.08198%	40,000	21,528	63,052
625434	Fisher Volunteer Fire	9,360	0.17762%	86,666	46,645	136,613
630034	Flippin Volunteer Fire	7,812	0.14825%	72,333	38,931	114,019
630024	Flippin Volunteer Police	720	0.01366%	6,667	3,588	10,509



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				7.25%	8.25%	6.25%
632734	Floral Volunteer Fire	\$ 5,112	0.09701%	\$ 47,333	\$ 25,475	\$ 74,612
634334	Fordyce Volunteer Fire	8,148	0.15462%	75,444	40,605	118,923
635134	Foreman Volunteer Fire	9,570	0.18161%	88,610	47,691	139,678
644034	Forrest City Volunteer Fire	3,516	0.06672%	32,555	17,522	51,317
644024	Forrest City Volunteer Police	2,880	0.05465%	26,666	14,352	42,035
654824	Fort Smith Volunteer Police	4,236	0.08039%	39,222	21,110	61,826
658034	Fountain Lake Volunteer Fire	13,026	0.24719%	120,610	64,914	190,120
662934	Fox Volunteer Fire	8,082	0.15337%	74,833	40,276	117,960
664534	Frenchport Volunteer Fire	14,328	0.27190%	132,666	71,403	209,123
680734	Gallatin Volunteer Fire	12,156	0.23068%	112,555	60,579	177,422
683134	Garland Volunteer Fire	4,320	0.08198%	40,000	21,528	63,052
689034	Garnett Volunteer Fire	10,866	0.20620%	100,610	54,150	158,594
693934	Gassville Volunteer Fire	9,408	0.17853%	87,110	46,884	137,314
693924	Gassville Volunteer Police	2,160	0.04099%	20,000	10,764	31,526
704834	Gentry Volunteer Fire	14,232	0.27008%	131,777	70,924	207,722
704824	Gentry Volunteer Police	2,892	0.05488%	26,778	14,412	42,210
713734	Gillett Volunteer Fire	7,200	0.13663%	66,666	35,881	105,087
718834	Gillham Volunteer Fire	6,396	0.12138%	59,222	31,874	93,352
724234	Glenwood Volunteer Fire	12,336	0.23410%	114,221	61,476	180,049
724224	Glenwood Volunteer Police	4,056	0.07697%	37,555	20,213	59,199
727734	Goshen Fire Dist Assoc	10,818	0.20529%	100,166	53,911	157,893
726924	Goshen Volunteer Police	-	0.00000%	-	-	-
733134	Gosnell Volunteer Fire	13,548	0.25710%	125,443	67,515	197,739
733124	Gosnell Volunteer Police	750	0.01423%	6,944	3,738	10,947
736634	Gould Volunteer Fire	7,872	0.14939%	72,888	39,230	114,895
735834	Grady Volunteer Fire	10,080	0.19129%	93,333	50,233	147,122
739034	Gravel Ridge Fire Protection Dist.	11,520	0.21861%	106,666	57,409	168,139
737434	Gravette Volunteer Fire	20,190	0.38314%	186,943	100,615	294,681
737424	Gravette Volunteer Police	2,094	0.03974%	19,389	10,435	30,563
741234	Grayson Fire Assoc	2,880	0.05465%	26,666	14,352	42,035
743934	Green Forest Volunteer Fire	14,478	0.27475%	134,054	72,150	211,312
743924	Green Forest Volunteer Police	24	0.00046%	222	120	350
744734	Greenbrier Volunteer Fire	18,192	0.34523%	168,443	90,659	265,520
746324	Greenland Volunteer Police	2,178	0.04133%	20,166	10,854	31,789
749834	Greenwood Rural Volunteer Fire	7,920	0.15030%	73,333	39,469	115,596
747139	Greenwood Volunteer Fire	29,292	0.55587%	271,220	145,975	427,529
747129	Greenwood Volunteer Police	286	0.00543%	2,648	1,425	4,174
754434	Greers Ferry Volunteer Fire	16,494	0.31300%	152,721	82,197	240,737
763334	Grover Township Volunteer Fire	8,688	0.16487%	80,444	43,296	126,805
773034	Grubbs Volunteer Fire	12,240	0.23228%	113,332	60,997	178,648
770634	Gum Springs Volunteer Fire	7,920	0.15030%	73,333	39,469	115,596
774934	Gurdon Volunteer Fire	12,372	0.23478%	114,555	61,655	180,574
775734	Guy Community Volunteer Fire	6,252	0.11864%	57,888	31,156	91,250
776534	Hackett Volunteer Fire	11,586	0.21987%	107,277	57,738	169,102
776524	Hackett Volunteer Police	1,440	0.02733%	13,333	7,176	21,017
784634	Hagarville RFD #3	9,414	0.17865%	87,166	46,914	137,401
788934	Halley Volunteer Fire	5,040	0.09564%	46,666	25,116	73,561
793534	Hamburg Volunteer Fire	16,536	0.31380%	153,110	82,406	241,350
804434	Hampton Volunteer Fire	11,520	0.21861%	106,666	57,409	168,139
804424	Hampton Volunteer Police	-	0.00000%	-	-	-
807934	Hand Cove Fire Prot District	14,400	0.27327%	133,332	71,761	210,174
812534	Hardin Volunteer Fire	8,796	0.16692%	81,444	43,834	128,381
813334	Hardy Volunteer Fire	10,926	0.20734%	101,166	54,449	159,469
813324	Hardy Volunteer Police	2,160	0.04099%	20,000	10,764	31,526



Volunteer Service

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of December 31, 2023

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
				7.25%	8.25%	6.25%
814134	Harmon Volunteer Fire	\$ 12,162	0.23080%	\$ 112,610	\$ 60,608	\$ 177,509
816834	Harrrell Volunteer Fire	13,572	0.25755%	125,666	67,635	198,089
823034	Harrisburg Volunteer Fire	13,782	0.26154%	127,610	68,682	201,154
834634	Harrison Volunteer Fire	1,404	0.02664%	13,000	6,997	20,492
834624	Harrison Volunteer Police	4,380	0.08312%	40,555	21,827	63,928
843534	Hartford Volunteer Fire	11,556	0.21930%	106,999	57,588	168,664
843524	Hartford Volunteer Police	-	0.00000%	-	-	-
847834	Haskell Volunteer Fire	8,622	0.16362%	79,833	42,967	125,842
847824	Haskell Volunteer Police	2,106	0.03997%	19,500	10,495	30,738
849434	Hatfield Volunteer Fire	10,800	0.20495%	99,999	53,821	157,630
853234	Hazen Volunteer Fire	12,312	0.23364%	113,999	61,356	179,699
862134	Heber Springs Volunteer Fire	14,478	0.27475%	134,054	72,150	211,312
862124	Heber Springs Volunteer Police	-	0.00000%	-	-	-
865624	Hector Volunteer Police	1,440	0.02733%	13,333	7,176	21,017
864834	Helena-West Helena Volunteer Fire	7,338	0.13925%	67,944	36,568	107,101
864824	Helena-West Helena Volunteer Police	762	0.01446%	7,055	3,797	11,122
875334	Hensley Volunteer Fire	3,966	0.07526%	36,722	19,764	57,885
866434	Hermitage Volunteer Fire	5,040	0.09564%	46,666	25,116	73,561
866424	Hermitage Volunteer Police	1,440	0.02733%	13,333	7,176	21,017
882634	Hickory Creek Volunteer Fire	4,320	0.08198%	40,000	21,528	63,052
883434	Hickory Ridge Volunteer Fire	11,508	0.21839%	106,555	57,349	167,964
884234	Higginson Volunteer Fire	-	0.00000%	-	-	-
884239	Higginson Volunteer Fire	14,088	0.26735%	130,443	70,207	205,620
884224	Higginson Volunteer Police	-	0.00000%	-	-	-
884229	Higginson Volunteer Police	2,568	0.04873%	23,778	12,797	37,481
885034	Highfill Volunteer Fire	15,234	0.28909%	141,054	75,918	222,346
885024	Highfill Volunteer Police	4,320	0.08198%	40,000	21,528	63,052
890734	Highland Volunteer Fire	7,200	0.13663%	66,666	35,881	105,087
890724	Highland Volunteer Police	4,320	0.08198%	40,000	21,528	63,052
887734	Highway 15 South Volunteer Fire	10,122	0.19208%	93,721	50,442	147,735
889334	Highway 286 East Volunteer Fire	10,194	0.19345%	94,388	50,801	148,786
991134	Highway 70 West FPA	-	0.00000%	-	-	-
954734	Highway 94 East Volunteer Fire	5,772	0.10953%	53,444	28,764	84,245
886934	Hilltop Fire District# 51	10,080	0.19129%	93,333	50,233	147,122
888534	Hilltop Volunteer Fire	10,038	0.19049%	92,944	50,024	146,509
900834	Holiday Island Volunteer Fire	10,500	0.19926%	97,221	52,326	153,252
891534	Holland Volunteer Fire	9,438	0.17910%	87,388	47,034	137,751
893134	Hollis Volunteer Fire	8,694	0.16498%	80,499	43,326	126,892
892334	Holly Grove Volunteer Fire	7,920	0.15030%	73,333	39,469	115,596
892324	Holly Grove Volunteer Police	726	0.01378%	6,722	3,618	10,596
901634	Hon Volunteer Fire	6,480	0.12297%	59,999	32,293	94,578
902434	Hope Volunteer Fire	2,160	0.04099%	20,000	10,764	31,526
903234	Hopewell Fire District	4,872	0.09246%	45,111	24,279	71,109
906734	Horatio Volunteer Fire	15,306	0.29046%	141,721	76,276	223,397
908334	Horseshoe Lake Volunteer Fire	9,360	0.17762%	86,666	46,645	136,613
921034	Hot Springs Village Volunteer Fire	5,148	0.09769%	47,666	25,655	75,137
921024	Hot Springs Village Volunteer Police	720	0.01366%	6,667	3,588	10,509
932634	Hoxie Volunteer Fire	14,424	0.27372%	133,554	71,881	210,524
932624	Hoxie Volunteer Police	2,232	0.04236%	20,666	11,123	32,577
941534	Hughes Volunteer Fire	11,526	0.21873%	106,721	57,439	168,227
941524	Hughes Volunteer Police	678	0.01287%	6,278	3,379	9,896
951234	Humphrey Volunteer Fire	7,236	0.13732%	66,999	36,060	105,612
951224	Humphrey Volunteer Police	690	0.01309%	6,389	3,439	10,071
971734	Huntington Volunteer Fire	7,920	0.15030%	73,333	39,469	115,596



Volunteer Service

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of December 31, 2023

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
				7.25%	8.25%	6.25%
971724	Huntington Volunteer Police	\$ 720	0.01366%	\$ 6,667	\$ 3,588	\$ 10,509
962834	Huntsville Volunteer Fire	12,540	0.23797%	116,110	62,492	183,026
962824	Huntsville Volunteer Police	1,428	0.02710%	13,222	7,116	20,842
981434	Huttig Volunteer Fire	7,338	0.13925%	67,944	36,568	107,101
1001434	Imboden Volunteer Fire	10,800	0.20495%	99,999	53,821	157,630
1003034	Inspiration Point Rural Fire Protection District	6,696	0.12707%	61,999	33,369	97,731
1006534	Ione Community Fire	4,410	0.08369%	40,833	21,977	64,366
1031634	Jasper Volunteer Fire	3,978	0.07549%	36,833	19,824	58,061
1039134	Johnson Area Volunteer Fire	-	0.00000%	-	-	-
1030834	Johnson County Rfd #1	11,694	0.22192%	108,277	58,276	170,679
1032434	Johnson County Rfd #2	10,764	0.20427%	99,666	53,642	157,105
1034034	Johnson County Rfd #4	7,944	0.15075%	73,555	39,588	115,946
1035934	Johnson County Rfd #5	4,194	0.07959%	38,833	20,900	61,213
1037534	Johnson County Rfd #7	7,128	0.13527%	65,999	35,522	104,036
1041334	Johnson County Rfd #8	15,180	0.28807%	140,554	75,648	221,558
1038334	Johnson Volunteer Fire	12,270	0.23285%	113,610	61,147	179,086
1040534	Joiner Volunteer Fire	9,414	0.17865%	87,166	46,914	137,401
1050224	Jonesboro Volunteer Police	720	0.01366%	6,667	3,588	10,509
1052934	Joplin Volunteer Fire	11,520	0.21861%	106,666	57,409	168,139
1058834	Judsonia Volunteer Fire	14,394	0.27315%	133,277	71,731	210,086
1058824	Judsonia Volunteer Police	3,618	0.06866%	33,500	18,030	52,806
1061834	Junction City Volunteer Fire	7,542	0.14312%	69,833	37,585	110,079
1061824	Junction City Volunteer Police	738	0.01400%	6,833	3,678	10,771
1070734	Keiser Volunteer Fire	12,240	0.23228%	113,332	60,997	178,648
1080434	Kensett Volunteer Fire	5,958	0.11306%	55,166	29,691	86,959
1080424	Kensett Volunteer Police	66	0.00125%	611	329	963
1081234	Keo Volunteer Fire	4,290	0.08141%	39,722	21,379	62,614
1085534	Knoxville Volunteer Fire	2,952	0.05602%	27,333	14,711	43,086
1087134	Krooked Kreek Volunteer Fire	11,790	0.22374%	109,166	58,755	172,080
1100234	Lake City Volunteer Fire	18,654	0.35399%	172,721	92,961	272,263
1104034	Lake Hamilton Fire Protection District	14,994	0.28454%	138,832	74,722	218,843
1103734	Lake Hamilton Volunteer Fire	-	0.00000%	-	-	-
1106134	Lake Maumelle Area RFD	15,126	0.28704%	140,054	75,379	220,770
1108834	Lake Norrell Area Fire Protection District	7,920	0.15030%	73,333	39,469	115,596
1120734	Lake Village Volunteer Fire	15,120	0.28693%	139,999	75,349	220,682
1120724	Lake Village Volunteer Police	720	0.01366%	6,667	3,588	10,509
1111824	Lakeview Volunteer Police	1,452	0.02755%	13,444	7,236	21,193
1122334	Lakeway Rural Volunteer Fire	612	0.01161%	5,667	3,050	8,932
1086334	Lamar Volunteer Fire	7,308	0.13868%	67,666	36,419	106,663
1126634	Landis Volunteer Fire	14,346	0.27224%	132,832	71,492	209,386
1130434	Lavaca Volunteer Fire	10,920	0.20723%	101,110	54,419	159,382
1130424	Lavaca Volunteer Police	2,958	0.05613%	27,389	14,741	43,173
1132034	Lawson-Urbana Volunteer Fire	7,920	0.15030%	73,333	39,469	115,596
1133934	Lazy Acres Volunteer Fire	4,320	0.08198%	40,000	21,528	63,052
1140134	Leachville Volunteer Fire	15,168	0.28784%	140,443	75,589	221,383
1140124	Leachville Volunteer Police	720	0.01366%	6,667	3,588	10,509
1143634	Lead Hill Volunteer Fire	9,360	0.17762%	86,666	46,645	136,613
1150934	Lepanto Volunteer Fire	15,024	0.28511%	139,110	74,871	219,281
1151734	Leslie Volunteer Fire	7,854	0.14904%	72,722	39,140	114,632
1152534	Lewisville Volunteer Fire	11,550	0.21918%	106,944	57,559	168,577
1153334	Liberty Volunteer Fire	4,320	0.08198%	40,000	21,528	63,052
1161434	Lincoln Volunteer Fire	8,364	0.15872%	77,444	41,681	122,076
1161424	Lincoln Volunteer Police	3,600	0.06832%	33,333	17,940	52,543
1164934	Linwood-Moscow Volunteer Fire	7,950	0.15087%	73,610	39,618	116,033



Volunteer Service

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of December 31, 2023

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				7.25%	8.25%	6.25%
1157634	Little Flock Volunteer Fire	\$ 10,080	0.19129%	\$ 93,333	\$ 50,233	\$ 147,122
1157624	Little Flock Volunteer Police	1,422	0.02699%	13,167	7,086	20,755
1170334	Lockesburg Volunteer Fire	18,510	0.35126%	171,387	92,243	270,161
1175434	London Rural Volunteer Fire	14,292	0.27122%	132,332	71,223	208,597
1176234	Lone Rock Volunteer Fire	7,710	0.14631%	71,388	38,422	112,531
1180034	Lonoke Volunteer Fire	14,472	0.27463%	133,999	72,120	211,225
1185134	Louann Volunteer Fire	5,706	0.10828%	52,833	28,435	83,281
1190834	Lowell Volunteer Fire	654	0.01241%	6,056	3,259	9,545
1190824	Lowell Volunteer Police	2,814	0.05340%	26,055	14,023	41,071
1195934	Luxora Volunteer Fire	7,920	0.15030%	73,333	39,469	115,596
1199134	Lynne Volunteer Fire	8,640	0.16396%	79,999	43,057	126,104
1209234	Magazine Volunteer Fire	2,880	0.05465%	26,666	14,352	42,035
1214934	Magnet Cove Volunteer Fire	7,986	0.15155%	73,944	39,798	116,559
1218134	Magnolia Volunteer Fire	6,432	0.12206%	59,555	32,053	93,878
1218124	Magnolia Volunteer Police	7,836	0.14870%	72,555	39,050	114,370
1229734	Malvern Volunteer Fire	2,874	0.05454%	26,611	14,322	41,947
1239434	Mammoth Spring Volunteer Fire	7,968	0.15121%	73,777	39,708	116,296
1248334	Manila Volunteer Fire	15,384	0.29194%	142,443	76,665	224,536
1258034	Mansfield Volunteer Fire	4,320	0.08198%	40,000	21,528	63,052
1263734	Marble Volunteer Fire	2,880	0.05465%	26,666	14,352	42,035
1268834	Marianna Volunteer Fire	11,700	0.22203%	108,332	58,306	170,766
1268824	Marianna Volunteer Police	-	0.00000%	-	-	-
1278534	Marion Volunteer Fire	25,410	0.48220%	235,276	126,629	370,869
1278524	Marion Volunteer Police	15,462	0.29342%	143,165	77,054	225,674
1288234	Marked Tree Volunteer Fire	11,784	0.22362%	109,110	58,725	171,992
1288224	Marked Tree Volunteer Police	90	0.00171%	833	449	1,314
1297134	Marmaduke Volunteer Fire	11,382	0.21599%	105,388	56,721	166,125
1297124	Marmaduke Volunteer Police	2,160	0.04099%	20,000	10,764	31,526
1305634	Marshall Volunteer Fire	7,896	0.14984%	73,110	39,349	115,245
1305624	Marshall Volunteer Police	720	0.01366%	6,667	3,588	10,509
1308034	Marvell Volunteer Fire	12,960	0.24594%	119,999	64,585	189,156
1308024	Marvell Volunteer Police	720	0.01366%	6,667	3,588	10,509
1318834	Maumelle Volunteer Fire	4,254	0.08073%	39,389	21,200	62,089
1324234	Mayflower Volunteer Fire	13,548	0.25710%	125,443	67,515	197,739
1324224	Mayflower Volunteer Police	-	0.00000%	-	-	-
1326934	Maynard Volunteer Fire	9,354	0.17751%	86,610	46,615	136,525
1328534	McCrary Volunteer Fire	15,120	0.28693%	139,999	75,349	220,682
1328524	McCrary Volunteer Police	-	0.00000%	-	-	-
1338234	McGehee Volunteer Fire	10,638	0.20188%	98,499	53,014	155,266
1347134	McNeil Volunteer Fire	10,146	0.19254%	93,944	50,562	148,085
1358734	McRae Volunteer Fire	5,160	0.09792%	47,777	25,714	75,312
1358724	McRae Volunteer Police	12	0.00023%	111	60	175
1368434	Melbourne Volunteer Fire	8,868	0.16829%	82,110	44,193	129,432
1371434	Melrose Volunteer Fire	2,802	0.05317%	25,944	13,964	40,896
1377334	Mena Volunteer Fire	14,448	0.27418%	133,777	72,001	210,874
1384634	Midland Volunteer Fire	8,730	0.16567%	80,833	43,505	127,418
1386234	Milo Volunteer Fire	10,842	0.20575%	100,388	54,030	158,243
1388934	Mineral Springs Volunteer Fire	8,550	0.16225%	79,166	42,608	124,791
1388924	Mineral Springs Volunteer Police	1,440	0.02733%	13,333	7,176	21,017
1398634	Monette Volunteer Fire	17,352	0.32929%	160,665	86,472	253,259
1408734	Monticello Volunteer Fire	7,110	0.13493%	65,833	35,432	103,773
1418434	Montrose Volunteer Fire	4,218	0.08004%	39,055	21,020	61,563
1421434	Morning Star FPA	14,328	0.27190%	132,666	71,403	209,123
1422234	Morning Star Volunteer Fire	5,760	0.10931%	53,333	28,705	84,070



Volunteer Service

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of December 31, 2023

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				7.25%	8.25%	6.25%
1425734	Moro Volunteer Fire	\$ 2,820	0.05351%	\$ 26,111	\$ 14,053	\$ 41,159
1427334	Morrilton Volunteer Fire	18,648	0.35388%	172,665	92,931	272,175
1428134	Morrison Volunteer Fire	7,200	0.13663%	66,666	35,881	105,087
1430334	Morrow Volunteer Fire	8,598	0.16316%	79,610	42,848	125,491
1433834	Mound Holly Volunteer Fire	12,240	0.23228%	113,332	60,997	178,648
1448634	Mount Ida Volunteer Fire	14,394	0.27315%	133,277	71,731	210,086
1438934	Mountain Home Volunteer Fire	8,706	0.16521%	80,610	43,386	127,068
1438924	Mountain Home Volunteer Police	3,606	0.06843%	33,389	17,970	52,631
1447824	Mountain Pine Volunteer Police	1,428	0.02710%	13,222	7,116	20,842
1452434	Mountain View Volunteer Fire	18,588	0.35274%	172,110	92,632	271,299
1452424	Mountain View Volunteer Police	768	0.01457%	7,111	3,827	11,209
1436234	Mountainburg Volunteer Fire	21,780	0.41332%	201,665	108,539	317,888
1436224	Mountainburg Volunteer Police	678	0.01287%	6,278	3,379	9,896
1449434	Mt Judea Area Volunteer Fire	17,280	0.32792%	159,999	86,114	252,209
1457524	Mulberry Police	1,296	0.02459%	12,000	6,459	18,916
1457534	Mulberry Volunteer Fire	18,672	0.35434%	172,887	93,051	272,525
1467234	Murfreesboro Volunteer Fire	9,360	0.17762%	86,666	46,645	136,613
1487734	Nashville Volunteer Fire	16,470	0.31255%	152,499	82,077	240,386
1490734	Natural Dam Volunteer Fire	2,232	0.04236%	20,666	11,123	32,577
1493134	New Blaine Rural Volunteer Fire	10,014	0.19003%	92,721	49,904	146,158
1497434	Newark Volunteer Fire	15,096	0.28647%	139,777	75,230	220,332
1497424	Newark Volunteer Police	18	0.00034%	167	90	263
1499034	Newcastle Rural Volunteer Fire	6,480	0.12297%	59,999	32,293	94,578
1506734	Newport Volunteer Fire	5,010	0.09507%	46,388	24,967	73,123
1506724	Newport Volunteer Police	42	0.00080%	389	209	613
1508334	Nimrod/Aplin Volunteer Fire	7,200	0.13663%	66,666	35,881	105,087
1509134	Nob Hill Volunteer Fire	16,626	0.31551%	153,943	82,854	242,663
1516429	Norfolk Volunteer Police	1,220	0.02315%	11,296	6,080	17,806
1515634	Norman Volunteer Fire	7,920	0.15030%	73,333	39,469	115,596
1517234	Norphlet Volunteer Fire	11,520	0.21861%	106,666	57,409	168,139
1517224	Norphlet Volunteer Police	720	0.01366%	6,667	3,588	10,509
1525334	North Crossett Volunteer Fire	7,854	0.14904%	72,722	39,140	114,632
1540734	North Pulaski FPD	13,056	0.24776%	120,888	65,064	190,558
1522934	Northeast Benton Co.	27,588	0.52353%	255,442	137,483	402,658
1528834	Northeast Greene County Fire District	9,300	0.17648%	86,110	46,346	135,737
1524534	Northeast Lakeside Volunteer Fire	9,420	0.17876%	87,221	46,944	137,489
1526134	Northeast Saline County Fire	10,602	0.20119%	98,166	52,834	154,740
1531834	Northside Volunteer Fire	4,308	0.08175%	39,889	21,469	62,877
1529634	Northside Volunteer Fire	8,640	0.16396%	79,999	43,057	126,104
1547434	Oak Grove Fire Protection Dist. #25	12,138	0.23034%	112,388	60,489	177,159
1546634	Oak Grove Volunteer Fire	13,710	0.26017%	126,943	68,323	200,103
1520234	Oil Trough Volunteer Fire	10,746	0.20393%	99,499	53,552	156,842
1555534	Ola Volunteer Fire	8,694	0.16498%	80,499	43,326	126,892
1555524	Ola Volunteer Police	1,362	0.02585%	12,611	6,787	19,879
1566034	Oppelo Volunteer Fire	9,312	0.17671%	86,221	46,406	135,912
1566024	Oppelo Volunteer Police	1,500	0.02847%	13,889	7,475	21,893
1576834	Osceola Volunteer Fire	6,702	0.12718%	62,055	33,399	97,818
1576824	Osceola Volunteer Police	2,880	0.05465%	26,666	14,352	42,035
1579234	Ouachita Co FD #1	5,760	0.10931%	53,333	28,705	84,070
1580634	Ouachita Volunteer Fire	8,040	0.15257%	74,444	40,067	117,347
1582234	Oxley Volunteer Fire	2,880	0.05465%	26,666	14,352	42,035
1585734	Ozark Volunteer Fire	12,708	0.24116%	117,666	63,329	185,478
1585724	Ozark Volunteer Police	2,244	0.04258%	20,778	11,183	32,752
1599734	Pangburn Volunteer Fire	24,480	0.46455%	226,665	121,994	357,295



Volunteer Service

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				7.25%	8.25%	6.25%
1599724	Pangburn Volunteer Police	\$ -	0.00000%	\$ -	\$ -	\$ -
1616034	Paragould Volunteer Fire	7,044	0.13367%	65,222	35,103	102,810
1616024	Paragould Volunteer Police	4,248	0.08061%	39,333	21,170	62,001
1624134	Paris Volunteer Fire	11,508	0.21839%	106,555	57,349	167,964
1626834	Parkin Volunteer Fire	6,354	0.12058%	58,833	31,665	92,739
1619534	Parthenon Volunteer Fire	9,504	0.18036%	87,999	47,362	138,715
1623334	Patterson Volunteer Fire	7,302	0.13857%	67,611	36,389	106,576
1623324	Patterson Volunteer Police	720	0.01366%	6,667	3,588	10,509
1627634	Pea Ridge Volunteer Fire	11,406	0.21645%	105,610	56,841	166,475
1627624	Pea Ridge Volunteer Police	2,856	0.05420%	26,444	14,233	41,684
1629234	Peel Volunteer Fire & Rescue	10,746	0.20393%	99,499	53,552	156,842
1628434	Perla Volunteer Fire	5,706	0.10828%	52,833	28,435	83,281
1631434	Perryville Volunteer Fire	7,200	0.13663%	66,666	35,881	105,087
1633034	Philadelphia Volunteer Fire	7,230	0.13720%	66,944	36,030	105,525
1635734	Piggott Volunteer Fire	16,698	0.31688%	154,610	83,213	243,714
1646224	Pine Bluff Volunteer Police	5,088	0.09655%	47,111	25,356	74,261
1648934	Pine Ridge Volunteer Fire	3,600	0.06832%	33,333	17,940	52,543
1649734	Pine Village Volunteer Fire	8,352	0.15849%	77,333	41,622	121,901
1651934	Pineville Volunteer Fire	11,106	0.21076%	102,832	55,346	162,097
1652734	Piney Point Volunteer Fire	11,706	0.22214%	108,388	58,336	170,854
1657834	Plainview Volunteer Fire	11,628	0.22066%	107,666	57,947	169,715
1644634	Pleasant Plains Volunteer Fire	12,354	0.23444%	114,388	61,565	180,312
1655134	Plumerville Volunteer Fire	10,080	0.19129%	93,333	50,233	147,122
1665934	Pocahontas Volunteer Fire	12,438	0.23603%	115,166	61,984	181,538
1665924	Pocahontas Volunteer Police	4,338	0.08232%	40,166	21,618	63,315
1667534	Ponca Volunteer Fire	6,480	0.12297%	59,999	32,293	94,578
1671334	Portland Volunteer Fire	2,880	0.05465%	26,666	14,352	42,035
1671324	Portland Volunteer Police	42	0.00080%	389	209	613
1668334	Pottsville Volunteer Fire	10,020	0.19015%	92,777	49,934	146,246
1668324	Pottsville Volunteer Police	2,940	0.05579%	27,222	14,651	42,910
1675634	Prairie Grove Volunteer Fire	10,062	0.19095%	93,166	50,143	146,859
1675624	Prairie Grove Volunteer Police	3,732	0.07082%	34,555	18,598	54,470
1679934	Prescott Volunteer Fire	5,040	0.09564%	46,666	25,116	73,561
1685334	Pulaski Co Volunteer Fire	2,160	0.04099%	20,000	10,764	31,526
1691834	Pyatt Rural Fire & Def Assoc	6,480	0.12297%	59,999	32,293	94,578
1692634	Quail Creek Volunteer Fire	2,160	0.04099%	20,000	10,764	31,526
1693434	Quitman Volunteer Fire	8,658	0.16430%	80,166	43,147	126,367
1695034	Ravenden Volunteer Fire	8,640	0.16396%	79,999	43,057	126,104
1704334	Rector Volunteer Fire	13,092	0.24844%	121,221	65,243	191,083
1704324	Rector Volunteer Police	1,404	0.02664%	13,000	6,997	20,492
1713234	Redfield Volunteer Fire	18,114	0.34375%	167,721	90,270	264,381
1713224	Redfield Volunteer Police	1,440	0.02733%	13,333	7,176	21,017
1715934	Richwood Volunteer Fire	3,600	0.06832%	33,333	17,940	52,543
1714034	Rison Volunteer Fire	13,086	0.24833%	121,166	65,213	190,995
1716734	Riverdale Volunteer Fire	2,880	0.05465%	26,666	14,352	42,035
1721334	Rockport Volunteer Fire	5,040	0.09564%	46,666	25,116	73,561
1720524	Rockport Volunteer Police	66	0.00125%	611	329	963
1722134	Rocky Branch Volunteer Fire	12,180	0.23114%	112,777	60,698	177,772
1724824	Rogers Volunteer Police	-	0.00000%	-	-	-
1726434	Rondo Volunteer Fire	720	0.01366%	6,667	3,588	10,509
1729934	Rose Bud Volunteer Fire	10,896	0.20677%	100,888	54,299	159,031
1730234	Ross Van Ness - Wellford Volunteer Fire	12,240	0.23228%	113,332	60,997	178,648
1727234	Round Mountain Volunteer Fire	14,388	0.27304%	133,221	71,702	209,999
1731034	Ruddell Hill Volunteer Fire	6,402	0.12149%	59,277	31,904	93,440



Volunteer Service

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of December 31, 2023

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under	Net Pension Liability at a	Net Pension Liability at a
				Current Discount Rate	Discount Rate 1% Higher	Discount Rate 1% Lower
				7.25%	8.25%	6.25%
1728034	Rudd's Crossing Volunteer Fire	\$ 5,040	0.09564%	\$ 46,666	\$ 25,116	\$ 73,561
1732034	Runyan Acres Volunteer Fire Department	8,172	0.15508%	75,666	40,725	119,274
1732934	Russell Volunteer Fire	6,768	0.12844%	62,666	33,728	98,782
1753134	Salem Volunteer Fire	13,890	0.26359%	128,610	69,220	202,730
1755834	Salem-Saline County Volunteer	20,190	0.38314%	186,943	100,615	294,681
1757434	Saratoga Volunteer Fire	1,440	0.02733%	13,333	7,176	21,017
1758234	Sardis Fire Protection District	14,268	0.27076%	132,110	71,104	208,247
1760434	Scotland Area Fire & Emergency	14,616	0.27737%	135,332	72,838	213,326
1761234	Scott Volunteer Fire	6,426	0.12195%	59,499	32,024	93,790
1762034	Scranton Rural Volunteer Fire	12,210	0.23171%	113,055	60,848	178,210
1797334	SE Jefferson Co Volunteer Fire	7,170	0.13606%	66,388	35,731	104,649
1763934	Searcy Volunteer Fire	1,440	0.02733%	13,333	7,176	21,017
1763924	Searcy Volunteer Police	7,200	0.13663%	66,666	35,881	105,087
1764734	Sedgwick Fire Improvement Dist	4,302	0.08164%	39,833	21,439	62,789
1769834	Shady Grove Fire & Rescue	5,646	0.10714%	52,277	28,136	82,406
1766334	Shannon Hills Volunteer Fire	9,990	0.18958%	92,499	49,784	145,808
1765524	Shannon Hills Volunteer Police	4,230	0.08027%	39,166	21,080	61,739
1767134	Shaw Volunteer Fire Protection	9,972	0.18924%	92,333	49,695	145,545
1774434	Sheridan Volunteer Fire	17,604	0.33407%	162,999	87,728	256,937
1778724	Sherwood Volunteer Police	2,208	0.04190%	20,444	11,003	32,227
1783334	Siloam Springs Volunteer Fire	4,308	0.08175%	39,889	21,469	62,877
1783324	Siloam Springs Volunteer Police	798	0.01514%	7,389	3,977	11,647
1788434	Sixth District Volunteer Fire	12,972	0.24617%	120,110	64,645	189,332
1793034	Smackover Volunteer Fire	12,960	0.24594%	119,999	64,585	189,156
1793024	Smackover Volunteer Police	-	0.00000%	-	-	-
1792234	Smyrna Volunteer Fire	5,496	0.10430%	50,888	27,389	80,216
1794934	Snowball Volunteer Fire	9,342	0.17728%	86,499	46,555	136,350
1795734	South Carroll Co Fire Assoc	10,776	0.20449%	99,777	53,701	157,280
1802334	South Greene County Volunteer Fire	10,680	0.20267%	98,888	53,223	155,879
1800734	South Mountain Volunteer Fire	3,576	0.06786%	33,111	17,821	52,193
1796534	Southbend Volunteer Fire	12,270	0.23285%	113,610	61,147	179,086
1805834	Southridge Volunteer Fire	12,066	0.22897%	111,721	60,130	176,108
1801534	Southside Volunteer Fire	20,766	0.39407%	192,276	103,486	303,088
1798134	Sparkman Volunteer Fire	9,972	0.18924%	92,333	49,695	145,545
1798124	Sparkman Volunteer Police	-	0.00000%	-	-	-
1833334	St. Francis Volunteer Fire	3,138	0.05955%	29,055	15,638	45,800
1813934	Stamps Volunteer Fire	13,728	0.26051%	127,110	68,412	200,366
1824434	Star City Volunteer Fire	15,120	0.28693%	139,999	75,349	220,682
1824424	Star City Volunteer Police	2,106	0.03997%	19,500	10,495	30,738
1828734	Stephens Volunteer Fire	7,200	0.13663%	66,666	35,881	105,087
1837634	Strawberry Volunteer Fire	10,062	0.19095%	93,166	50,143	146,859
1839234	Strickler Volunteer Fire	6,528	0.12388%	60,444	32,532	95,279
1843034	Strong Volunteer Fire	10,080	0.19129%	93,333	50,233	147,122
1843024	Strong Volunteer Police	30	0.00057%	278	150	438
1854624	Stuttgart Police	4,386	0.08323%	40,611	21,857	64,015
1854634	Stuttgart Volunteer Fire	6,120	0.11614%	56,666	30,499	89,324
1872434	Sulphur Rock Area Volunteer Fire	7,200	0.13663%	66,666	35,881	105,087
1873234	Sulphur Springs Volunteer Fire	2,928	0.05556%	27,111	14,591	42,735
1873224	Sulphur Springs Volunteer Police	2,160	0.04099%	20,000	10,764	31,526
1874034	Summit Volunteer Fire	12,960	0.24594%	119,999	64,585	189,156
1877534	Sunnyland Rural Volunteer Fire	6,480	0.12297%	59,999	32,293	94,578
1878334	Sunset Rural Volunteer Fire	6,480	0.12297%	59,999	32,293	94,578
1879134	Swifton Volunteer Fire	11,520	0.21861%	106,666	57,409	168,139
1879124	Swifton Volunteer Police	-	0.00000%	-	-	-



Volunteer Service

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of December 31, 2023

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
				7.25%	8.25%	6.25%
1882134	Taylor Volunteer Fire	\$ 5,862	0.11124%	\$ 54,277	\$ 29,213	\$ 85,558
1892924	Texarkana Volunteer Police	-	0.00000%	-	-	-
1895334	Thornton Volunteer Fire	9,360	0.17762%	86,666	46,645	136,613
1903834	Tillar Volunteer Fire	10,014	0.19003%	92,721	49,904	146,158
1904834	Timbo Volunteer Fire	15,774	0.29934%	146,054	78,609	230,228
1906234	Tinsman Volunteer Fire	5,040	0.09564%	46,666	25,116	73,561
1909734	Tontitown Area Volunteer Fire	10,062	0.19095%	93,166	50,143	146,859
1908934	Tontitown Volunteer Fire	5,298	0.10054%	49,055	26,402	77,326
1908924	Tontitown Volunteer Police	7,272	0.13800%	67,333	36,239	106,138
377824	Town of Concord Police	2,880	0.05465%	26,666	14,352	42,035
1776034	Town of Sherrill VFD	5,760	0.10931%	53,333	28,705	84,070
1831734	Town of St. Charles Volunteer Fire	7,200	0.13663%	66,666	35,881	105,087
1912734	Tracy Area Volunteer Fire	7,050	0.13379%	65,277	35,133	102,898
1922434	Trumann Volunteer Fire	7,200	0.13663%	66,666	35,881	105,087
1922424	Trumann Volunteer Police	2,880	0.05465%	26,666	14,352	42,035
1931334	Tuckerman Volunteer Fire	13,518	0.25653%	125,166	67,366	197,301
1931324	Tuckerman Volunteer Police	672	0.01275%	6,222	3,349	9,808
1932134	Tull Fire & Rescue	7,272	0.13800%	67,333	36,239	106,138
1935634	Turrell Volunteer Fire	2,160	0.04099%	20,000	10,764	31,526
1936434	Turtle Creek Volunteer Fire	15,834	0.30048%	146,610	78,908	231,104
1937234	Tyronza Volunteer Fire	11,430	0.21691%	105,832	56,961	166,825
1937224	Tyronza Volunteer Police	768	0.01457%	7,111	3,827	11,209
1938034	Umpire Volunteer Fire	6,372	0.12092%	58,999	31,754	93,002
1938634	Upper White Oak Lake VFD Fire	5,016	0.09519%	46,444	24,997	73,211
1939934	Valley Springs Volunteer Fire	8,628	0.16373%	79,888	42,997	125,929
1941024	Van Buren Volunteer Police	6,384	0.12115%	59,111	31,814	93,177
1942934	Vandervoort Rural Volunteer Fire	7,920	0.15030%	73,333	39,469	115,596
1944534	Velvet Ridge Fire Protection District	10,932	0.20745%	101,221	54,479	159,557
1952634	Vilonia Volunteer Fire	18,564	0.35229%	171,887	92,512	270,949
1952624	Vilonia Volunteer Police	720	0.01366%	6,667	3,588	10,509
1961534	Viola Volunteer Fire	6,480	0.12297%	59,999	32,293	94,578
1982834	Wabaseka Volunteer Fire	3,432	0.06513%	31,778	17,103	50,091
1991734	Waldo Volunteer Fire	2,880	0.05465%	26,666	14,352	42,035
1991724	Waldo Volunteer Police	1,368	0.02596%	12,667	6,817	19,967
2002834	Waldron Volunteer Fire	12,948	0.24571%	119,888	64,525	188,981
2011734	Walnut Ridge Volunteer Fire	8,724	0.16555%	80,777	43,475	127,330
2011724	Walnut Ridge Volunteer Police	1,440	0.02733%	13,333	7,176	21,017
2016834	Ward Volunteer Fire	11,028	0.20928%	102,110	54,957	160,958
2016824	Ward Volunteer Police	720	0.01366%	6,667	3,588	10,509
2021434	Warren Volunteer Fire	23,040	0.43723%	213,332	114,818	336,278
2031134	Washington Volunteer Fire	8,784	0.16669%	81,333	43,774	128,206
2034634	Water Valley Volunteer Fire	7,956	0.15098%	73,666	39,648	116,121
2035434	Watson Chapel Volunteer Fire	10,710	0.20324%	99,166	53,373	156,317
2036234	Wedington Volunteer Fire	21,456	0.40717%	198,665	106,924	313,159
2041934	Weiner Volunteer Fire	8,646	0.16407%	80,055	43,087	126,192
2041924	Weiner Volunteer Police	54	0.00102%	500	269	788
2048634	Wescon Volunteer Fire	14,370	0.27270%	133,054	71,612	209,736
2049434	Wesley Volunteer Fire	3,534	0.06706%	32,722	17,611	51,580
2050834	West Fork Volunteer Fire	16,782	0.31847%	155,388	83,632	244,940
2050824	West Fork Volunteer Police	5,064	0.09610%	46,888	25,236	73,911
2060524	West Memphis Volunteer Police	7,248	0.13754%	67,111	36,120	105,787
2065634	West Point Volunteer Fire	5,040	0.09564%	46,666	25,116	73,561
2066434	West Pulaski Volunteer Fire	37,662	0.71471%	348,719	187,686	549,692
2067234	Western Greene Co Fire	15,816	0.30014%	146,443	78,818	230,841



Volunteer Service

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of December 31, 2023

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
				7.25%	8.25%	6.25%
2068034	Western Grove Volunteer Fire	\$ 13,680	0.25960%	\$ 126,666	\$ 68,173	\$ 199,665
2070234	Wheatley Volunteer Fire	5,760	0.10931%	53,333	28,705	84,070
2071034	Wheeler Volunteer Fire	15,060	0.28579%	139,443	75,050	219,807
2079634	White Bluff-Rye Hill Volunteer Fire	12,756	0.24207%	118,110	63,569	186,179
2081834	White Hall Volunteer Fire	12,132	0.23023%	112,332	60,459	177,071
2081824	White Hall Volunteer Police	3,642	0.06911%	33,722	18,150	53,156
2083434	Whitehouse Volunteer Fire	12,906	0.24492%	119,499	64,316	188,368
2085034	Wickes RVFD #2	6,480	0.12297%	59,999	32,293	94,578
2088534	Williams Junction Volunteer Fire	5,760	0.10931%	53,333	28,705	84,070
2090734	Wilmar Volunteer Fire	5,754	0.10919%	53,277	28,675	83,982
2100834	Wilmot Volunteer Fire	4,266	0.08096%	39,500	21,259	62,264
2100824	Wilmot Volunteer Police	6	0.00011%	56	30	88
2109124	Wilson Police	96	0.00182%	889	478	1,401
2109134	Wilson Volunteer Fire	6,480	0.12297%	59,999	32,293	94,578
2110534	Wilton Volunteer Fire	5,040	0.09564%	46,666	25,116	73,561
2111334	Winchester Volunteer Fire	5,040	0.09564%	46,666	25,116	73,561
2102434	Woodlawn Volunteer Fire	11,442	0.21713%	105,944	57,020	167,001
2115634	Wright-Pastoria Volunteer Fire	-	0.00000%	-	-	-
2119934	Wynne Volunteer Fire	7,806	0.14813%	72,277	38,901	113,932
2119924	Wynne Volunteer Police	1,506	0.02858%	13,944	7,505	21,981
2129634	Y-City Volunteer Fire	7,200	0.13663%	66,666	35,881	105,087
2139334	Yellville Volunteer Fire	8,640	0.16396%	79,999	43,057	126,104
2143134	Zinc Volunteer Fire	7,890	0.14973%	73,055	39,319	115,158
		\$ 5,269,578	100.00000%	\$ 48,791,971	\$ 26,260,560	\$ 76,911,607



SECTION C

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

Paid Service

Schedule of Pension Amounts by Employer

as of December 31, 2023

Employer ID	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Total Employer Pension Expense
		Net Pension Liability	Employer Allocation Percentage	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions		
2163632	70 West Fire Protection District Fire	\$ 208,226	0.011%	\$ 25,524	\$ 19,272	\$ 784	\$ 33,098	\$ 78,678	\$ 994	\$ 10,736	\$ 27,136	\$ 45,900	\$ 73,036	
15036	Alexander Fire	939,760	0.004%	115,195	86,977	3,537	23,335	229,044	43,965	56,844	100,809	122,471	1,822	124,293
15026	Alexander Police	1,032,585	0.103%	126,573	95,569	3,886	38,759	264,787	48,308	10,899	59,207	134,568	76,549	211,117
24822	Altzheimer Police	103,401	0.010%	12,675	9,570	389	241	22,875	4,837	9,047	13,884	13,475	(5,836)	7,639
20522	Altus Police	81,796	0.008%	10,026	7,570	308	7,275	25,179	3,827	12,329	16,156	10,660	(5,732)	4,928
30222	Amity Police	110,621	0.011%	13,560	10,238	416	672	24,886	5,175	8,640	13,815	14,416	(3,788)	10,628
41833	Arkadelphia Fire	1,285,799	0.128%	157,612	119,004	4,839	23,823	305,278	60,154	20,935	81,089	167,568	37,408	204,976
64733	Ash Flat Fire	410,710	0.041%	50,344	38,012	1,546	-	89,902	19,215	10,564	29,779	53,525	(11,764)	41,761
64722	Ash Flat Police	431,816	0.043%	52,932	39,966	1,625	24,153	118,676	20,202	19,614	39,816	56,275	24,564	80,839
60433	Ashdown Fire	90,358	0.009%	11,076	8,363	340	26,220	45,999	4,227	4,227	11,776	20,113	(31,889)	11,889
60422	Ashdown Police	1,232,248	0.123%	151,047	114,048	4,638	6,763	276,496	57,649	38,836	96,485	160,589	(3,249)	157,340
70122	Atkins Police	887,814	0.089%	108,827	82,170	3,341	870	195,208	41,535	33,722	75,257	115,702	(30,552)	85,150
80922	Augusta Police	574,256	0.057%	70,392	53,149	2,161	7,724	133,426	26,866	70,699	97,565	74,838	(23,523)	51,315
82522	Austin Police	430,438	0.043%	52,763	39,838	1,620	42,765	136,986	20,137	-	20,137	56,095	29,435	85,530
90622	Bald Knob Police	830,418	0.083%	101,792	76,857	3,125	43,494	225,268	38,850	1,236	40,086	108,222	31,059	139,281
100732	Barling Fire	680,613	0.068%	83,429	62,993	2,562	32,129	181,113	31,842	783	32,625	88,699	6,504	95,203
100722	Barling Police	1,207,468	0.121%	148,010	111,755	4,544	59,682	323,991	56,490	17,007	73,497	157,260	(14,791)	142,769
110433	Batesville Fire	1,240,139	0.124%	152,015	114,778	4,667	-	271,460	58,018	125,164	183,182	161,617	(80,388)	81,229
110422	Batesville Police	2,269,658	0.227%	278,212	210,063	8,542	12,329	509,146	106,183	40,047	146,230	295,786	(22,506)	273,280
112023	Bauxite Police	277,160	0.028%	33,974	25,652	1,043	76,967	137,636	12,967	6,486	19,453	39,505	(75,625)	39,505
120122	Bay Police	460,315	0.046%	56,425	42,603	1,732	25,682	126,442	21,535	47,074	68,609	59,889	(667)	59,322
128732	Beaver Lake Fire	413,368	0.041%	50,670	38,258	1,556	239,545	330,029	19,339	487,191	506,530	53,871	(35,016)	18,855
131732	Beebe Fire	477,557	0.048%	58,587	44,236	1,799	143,166	247,788	22,361	-	22,361	62,288	91,904	154,192
140636	Bella Vista Fire	10,097,855	1.009%	1,237,783	934,585	38,004	55,970	2,266,342	472,415	92,554	564,969	1,315,972	(24,480)	1,291,492
140626	Bella Vista Police	6,635,124	0.663%	813,325	614,099	24,972	145,872	1,598,268	310,415	46,442	356,857	864,702	40,394	905,096
150333	Benton Fire	10,537,282	1.053%	1,291,647	975,255	39,658	284,542	2,591,102	492,973	-	492,973	1,373,239	163,769	1,537,008
150322	Benton Police	9,993,076	0.998%	1,224,939	924,887	37,610	43,466	2,230,902	467,513	24,690	492,203	1,302,317	66,153	1,368,470
160033	Bentonville Fire	17,373,375	1.736%	2,129,607	1,607,954	65,386	150,229	3,953,176	812,790	406,035	1,218,825	2,264,132	307,177	2,571,309
160022	Bentonville Police	15,426,111	1.541%	1,890,914	1,427,730	58,057	882,722	4,259,423	721,690	-	721,690	2,010,360	527,807	2,538,167
170822	Berryville Police	1,807,656	0.181%	221,580	167,304	6,803	14,056	409,743	84,569	14,703	99,272	235,577	(11,619)	223,958
168622	Bethel Heights Police	-	0.000%	-	-	-	1	1	-	49,796	49,796	-	(153,329)	(153,329)
175922	Black Rock Police	69,823	0.007%	8,559	6,462	263	276	15,560	3,267	4,570	7,837	9,099	(1,756)	7,343
179133	Blytheville Fire	3,124,729	0.312%	383,025	289,202	11,760	139,592	823,579	146,186	114,056	260,242	407,221	(46,016)	361,205
179122	Blytheville Police	3,787,900	0.378%	464,316	350,581	14,256	34,634	863,787	177,212	38,180	215,392	493,646	74,243	567,889
188022	Bono Police	461,567	0.046%	56,578	42,719	1,737	-	101,034	5,122	21,594	26,716	60,152	(4,670)	55,482
199622	Bradford Police	233,305	0.023%	28,598	21,593	878	3,336	54,405	10,915	9,832	20,747	30,405	(5,149)	25,256
200322	Bradley Police	44,771	0.004%	5,488	4,144	168	31	9,831	2,095	15,588	17,683	5,835	(698)	5,137
209733	Brinkley Fire	89,723	0.009%	10,998	8,304	338	-	19,640	4,198	7,595	11,793	11,693	(4,800)	6,893
209723	Brinkley Police	720,495	0.072%	88,317	66,684	2,712	47,451	205,164	33,707	4,925	38,632	93,896	(351)	93,545
212722	Brookland Police	1,071,795	0.107%	131,379	99,198	4,034	121,670	356,281	50,143	-	50,143	139,678	99,973	239,651
219433	Bryant Fire	6,440,268	0.643%	789,440	596,065	24,239	142,840	1,552,584	301,299	65,740	367,039	839,308	11,398	850,706
219422	Bryant Police	6,348,631	0.634%	778,208	587,584	23,894	223,041	1,612,727	297,012	21,528	318,540	827,366	110,703	938,069
224032	Buford Fire	98,312	0.010%	12,051	9,099	370	-	21,520	4,599	8,734	13,333	12,812	(4,383)	8,429
228332	Bull Shoals Fire	90,920	0.009%	11,145	8,415	342	2,111	22,013	4,254	8,562	12,816	11,849	(436)	11,413
228322	Bull Shoals Police	347,799	0.035%	42,633	32,190	1,309	32,856	108,988	16,271	19,488	35,759	45,326	16,456	61,782
258533	Cabot Fire	5,460,191	0.546%	669,304	505,356	20,550	57,999	1,253,209	255,448	41,080	296,528	711,583	(25,568)	686,015
258522	Cabot Police	5,729,695	0.572%	702,339	530,299	21,564	22,107	1,276,309	268,056	259,670	527,726	746,705	(82,300)	664,405
268233	Caddo Valley Fire	59,102	0.006%	7,445	5,470	222	92	13,029	2,765	5,814	8,579	7,702	(2,591)	5,111
268222	Caddo Valley Police	308,189	0.031%	37,777	28,524	1,160	806	68,267	14,418	17,729	32,147	40,164	(7,276)	32,888
276322	Carlton Police	14,857	0.001%	1,821	1,375	56	8,286	11,538	695	-	695	1,936	(3,716)	5,652
277133	Camden Fire	3,104,710	0.310%	380,572	287,350	11,685	29,350	708,957	145,250	165,936	311,186	404,612	(36,787)	367,825
277123	Camden Police	2,077,713	0.208%	254,684	192,298	7,820	42,081	496,883	97,203	329	97,532	270,772	44,428	315,200
285222	Cammack Village Police	400,397	0.040%	49,080	37,058	1,507	45,698	133,343	18,732	2,991	21,723	52,181	30,725	82,906
288722	Caraway Police	258,312	0.026%	31,664	23,907	972	5,626	62,169	12,085	4,677	16,762	33,664	772	34,436



Paid Service

Schedule of Pension Amounts by Employer

as of December 31, 2023

Employer ID	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense		Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense	
		Net Pension Liability	Employer Allocation Percentage	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources			Proportionate Share of Plan Pension Expense
298422	Carlisle Police	\$ 389,984	0.039%	\$ 47,804	\$ 36,094	\$ 1,468	\$ 7,740	\$ 93,106	\$ 18,245	\$ 52,016	\$ 70,261	\$ 50,824	\$ (5,659)	\$ 45,165
309332	Cave City Fire	67,428	0.007%	8,265	6,241	254	491	15,251	3,155	1,710	4,865	9,787	362	9,149
309322	Cave City Police	472,515	0.047%	57,920	43,733	1,778	19,545	122,976	-	22,106	30,429	52,535	61,579	1,737
310732	Cave Spring Fire	468,270	0.047%	57,400	43,340	1,762	261,166	363,668	-	21,907	-	21,907	61,026	117,110
310722	Cave Springs Police	1,684,346	0.168%	206,465	155,891	6,339	167,211	535,906	-	78,800	-	78,800	219,507	149,672
318233	Centerton Fire	5,363,910	0.536%	657,502	496,445	20,188	1,118,815	2,292,950	-	250,943	-	250,943	699,035	673,963
318222	Centerton Police	3,637,579	0.363%	445,890	336,668	13,690	350,475	1,146,723	-	170,179	-	170,179	474,056	195,281
319022	Central City Police	64,489	0.006%	7,905	5,969	243	30,530	44,647	-	3,017	-	3,017	8,404	15,569
333632	Cherokee Village Fire	838,372	0.084%	102,767	77,594	3,155	30,106	213,622	-	39,222	170,394	209,616	109,258	(11,834)
333522	Cherokee Village Police	641,040	0.064%	78,578	59,330	2,413	21,813	162,134	-	29,990	30,380	60,370	83,542	(18,390)
334422	Cherry Valley Police	87,446	0.009%	10,719	8,093	329	-	19,141	-	4,091	3,999	8,090	11,396	8,133
348422	Clarendon Police	403,980	0.040%	49,519	37,389	1,520	34,829	123,257	-	18,900	-	18,900	52,647	11,758
357322	Clarksville Police	2,147,237	0.215%	263,206	198,733	8,081	1,762	114,673	-	100,456	17,174	117,630	279,832	(59,090)
368932	Clinton Fire	80,498	0.008%	9,867	7,450	303	2,517	20,137	-	3,766	-	3,766	10,491	1,459
368922	Clinton Police	639,634	0.064%	78,406	59,200	2,407	3,372	143,385	-	29,924	12,453	42,377	83,358	(2,951)
375122	Coal Hill Police	122,285	0.012%	14,990	11,318	460	-	31,533	-	5,721	-	5,721	15,936	15,987
377822	Concord Police	-	0.000%	-	-	-	2	2	-	-	4,413	-	-	(13,791)
378633	Conway Fire	15,139,790	1.513%	1,855,817	1,401,230	56,980	-	3,314,027	-	708,295	313,017	1,021,312	1,973,047	(370,451)
378622	Conway Police	19,626,498	1.961%	2,405,792	1,816,487	73,866	-	5,469,694	-	918,200	-	918,200	2,557,763	318,384
387522	Corning Police	535,036	0.053%	65,584	49,519	2,014	585	117,702	-	25,031	3,022	28,053	69,727	(14,971)
397222	Cotter Police	246,983	0.025%	30,275	22,859	930	3,717	57,781	-	11,555	1,863	13,418	32,187	7,572
406533	Cotton Plant Fire	30,530	0.003%	3,742	2,826	115	7,317	14,000	-	1,428	20,432	21,860	3,979	5,674
406522	Cotton Plant Police	70,222	0.007%	8,608	6,499	264	14,949	30,320	-	3,285	23,020	26,305	9,151	14,216
427833	Crosssett Fire	2,431,535	0.243%	298,055	225,045	9,151	-	532,251	-	113,756	78,944	192,700	316,882	(10,005)
427822	Crosssett Police	1,389,789	0.139%	170,359	128,629	5,231	-	304,219	-	65,019	83,681	148,700	181,120	(86,279)
446422	Danville Police	388,869	0.039%	47,667	35,991	1,464	216,883	302,005	-	18,193	-	18,193	50,678	147,930
455322	Dardanelle Police	1,534,877	0.153%	188,143	142,057	5,777	78,977	414,954	-	71,807	7,508	79,315	200,028	142,624
476633	De Queen Fire	522,102	0.052%	63,999	48,222	1,965	62,008	176,294	-	24,426	-	24,426	68,041	44,361
476522	De Queen Police	1,744,164	0.174%	213,797	161,427	6,564	24,218	406,006	-	45,731	45,731	127,329	227,303	20,859
465922	Decatur Police	1,035,569	0.103%	126,939	95,845	3,897	102,702	329,383	-	48,448	-	48,448	134,957	64,084
481222	Dermost Police	320,624	0.032%	39,302	29,675	1,207	4,585	74,769	-	15,000	69,734	84,734	41,784	(40,642)
485522	Des Arc Police	696,940	0.070%	85,430	64,504	2,623	19,923	172,480	-	32,605	8,288	40,893	90,827	1,675
486322	Devals Bluff Police	83,664	0.008%	10,255	7,743	315	29,816	48,129	-	3,914	722	10,903	18,861	29,764
496022	Dewitt Police	808,023	0.081%	99,047	74,785	3,041	-	176,873	-	37,802	4,937	42,739	105,303	(770)
498722	Diamond City Police	147,927	0.015%	18,133	13,691	557	39,401	71,782	-	6,921	-	6,921	19,278	32,961
501022	Diaz Police	110,929	0.011%	13,598	10,267	417	2,467	26,749	-	5,190	45,783	50,973	14,457	(23,146)
502922	Dierks Police	388,842	0.039%	47,664	35,988	1,463	12,461	97,576	-	18,191	8,429	26,620	50,675	(19,199)
516922	Dover Police	602,990	0.060%	73,914	55,808	2,269	5,624	137,615	-	28,210	918	29,128	78,583	(758)
535522	Earle Police	182,348	0.018%	22,352	16,877	686	50,682	90,597	-	8,531	15,817	24,348	23,764	39,654
536322	East Camden Police	10,902	0.001%	1,336	1,009	41	136	2,522	-	510	33,978	34,488	1,421	(13,716)
546033	El Dorado Fire	5,367,729	0.536%	657,970	496,798	20,202	95,231	1,270,201	-	251,122	72,693	323,815	699,533	75,001
546023	El Dorado Police	4,898,398	0.489%	600,440	453,360	18,436	338,409	1,410,645	-	229,165	-	229,165	638,369	225,205
556832	Elkins Fire	200,026	0.020%	24,519	18,513	753	12,374	56,159	-	9,358	1,234	10,592	26,068	3,438
556822	Elkins Police	1,213,101	0.121%	148,700	112,276	4,566	36,144	301,686	-	56,753	-	56,753	158,094	83,894
561422	Elm Springs Police	736,405	0.074%	90,268	68,156	2,772	67,749	228,945	-	34,452	1,611	36,063	95,970	35,321
585133	Eureka Springs Fire	1,487,195	0.149%	182,299	137,444	5,597	28,979	354,519	-	69,576	-	69,576	193,814	32,652
585122	Eureka Springs Police	1,584,292	0.158%	194,201	146,631	5,963	76,062	422,857	-	74,119	114,474	188,593	206,468	5,198
587822	Evening Shade Police	-	0.000%	-	-	-	7,115	7,115	-	-	34,256	-	-	(1,684)
595922	Fairfield Bay Police	758,709	0.058%	70,937	53,561	2,178	4,986	131,662	-	27,074	41,661	68,735	75,418	(24,237)
604132	Farmington Fire	1,540,981	0.154%	188,892	142,622	5,800	237,155	574,669	-	72,093	7,564	79,657	200,824	143,639
604122	Farmington Police	2,450,954	0.245%	300,435	226,843	9,224	96,597	633,099	-	114,665	-	114,665	319,413	93,698
614937	Fayetteville Fire	26,824,341	2.680%	3,288,095	2,482,668	100,956	1,369,562	7,241,281	-	1,254,941	349,367	1,604,308	3,495,800	239,689
614927	Fayetteville Police	28,602,336	2.858%	3,506,040	2,647,226	107,647	2,149,325	8,410,238	-	1,338,122	-	1,338,122	3,727,512	1,046,954
630032	Flippin Fire	273,949	0.027%	33,580	25,355	1,031	54,031	113,997	-	12,816	1,612	14,428	35,702	35,884



Paid Service

Schedule of Pension Amounts by Employer as of December 31, 2023

Employer ID	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense		Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense		
		Net Pension Liability	Employer Allocation Percentage	Differences Between Expected and Actual Experience	Net Difference Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions			Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
630022	Flipkin Police	\$ 722,328	0.072%	\$ 88,542	\$ 66,853	\$ 2,719	\$ 49,405	\$ 207,519	\$ -	\$ 33,793	\$ 14,275	\$ 48,068	\$ 94,135	\$ 12,943	\$ 107,078
644033	Forrest City Fire	2,883,236	0.238%	292,134	220,575	8,970	39,615	561,294	-	11,496	244,776	356,272	310,588	(71,549)	239,039
644022	Forrest City Police	3,161,010	0.316%	387,473	292,560	11,897	74,646	766,576	-	147,884	63,041	210,925	411,949	(26,193)	385,756
654833	Fort Smith Fire	23,606,433	2.358%	2,893,648	2,184,841	88,845	-	5,167,334	-	1,104,395	957,049	2,061,444	3,076,436	(660,295)	2,416,141
654823	Fort Smith Police	19,317,647	1.930%	2,367,934	1,787,902	72,704	1,413,270	5,641,810	-	903,750	57,495	961,245	2,517,513	745,039	3,262,552
665322	Friendship Police	21,116	0.002%	2,588	1,954	79	217	4,838	-	988	2,077	3,065	2,752	(171)	2,581
693932	Gassville Fire	105,124	0.011%	12,886	9,730	396	1,101	24,113	-	4,918	4,914	9,832	13,700	2,415	16,115
693922	Gassville Police	456,714	0.046%	55,983	42,270	1,719	19,912	119,884	-	21,367	-	21,367	59,520	12,051	71,571
704832	Gentry Fire	100,907	0.010%	12,369	9,339	380	15,031	37,119	-	4,721	759	5,480	13,150	22,461	35,611
704822	Gentry Police	1,335,005	0.133%	163,643	123,558	5,024	106,491	398,716	-	62,456	-	62,456	173,980	110,683	284,663
713722	Gillett Police	123,011	0.012%	15,079	11,385	463	25,349	52,276	-	5,755	3,901	9,656	16,031	11,737	27,768
724222	Glenwood Police	226,593	0.023%	27,775	20,972	853	12,735	62,335	-	10,601	82,337	92,938	29,530	9,314	38,844
726922	Goshen Police	680,187	0.068%	83,377	62,953	2,560	63,447	212,337	-	31,822	-	31,822	88,643	51,722	140,365
733122	Gosnell Police	625,539	0.062%	76,678	57,895	2,354	79,254	216,181	-	29,265	23,633	52,898	81,521	1,063	82,584
739033	Gravel Ridge Fire Protection Dist.	291,454	0.029%	35,726	26,975	1,097	21,703	85,501	-	13,635	5,717	19,352	37,983	2,440	40,423
737432	Gravette Fire	549,049	0.055%	67,302	50,816	2,066	3,894	124,078	-	25,687	78,416	104,103	71,553	(37,125)	34,428
737422	Gravette Police	1,243,676	0.124%	152,448	115,106	4,681	11,532	283,767	-	58,184	50,027	108,211	162,078	(13,700)	148,328
743922	Green Forest Police	1,280,184	0.128%	156,923	118,485	4,818	-	280,226	-	59,892	72,299	132,191	166,836	(36,960)	129,876
744732	Greenbrier Fire	120,217	0.012%	14,736	11,126	452	67,850	93,364	-	5,624	1	5,625	15,667	30,066	45,733
744722	Greenbrier Police	1,241,953	0.124%	152,237	114,946	4,674	428,214	699,971	-	58,103	-	58,103	161,854	283,411	445,265
746322	Greenland Police	509,730	0.051%	62,482	47,177	1,918	98,483	210,060	-	23,847	49,959	73,806	66,429	2,198	68,627
747133	Greenwood Fire	177,632	0.018%	21,774	16,440	669	2,695	41,578	-	4,370	12,680	23,149	3,254	26,403	
747122	Greenwood Police	2,540,296	0.254%	311,386	235,111	9,561	26,264	582,322	-	118,844	26,461	145,305	331,056	(13,492)	317,564
754222	Greers Ferry Police	306,284	0.031%	37,544	28,347	1,153	-	67,044	-	14,329	42,289	56,618	39,916	(22,229)	17,687
776522	Hackett Police	176,326	0.018%	21,614	16,319	664	34,949	73,546	-	8,249	967	9,216	22,979	19,841	42,820
804422	Hampton Police	268,416	0.027%	32,902	24,843	1,010	11,782	70,537	-	12,557	8,752	21,309	34,980	5,447	40,427
813333	Hardy Fire	37,233	0.004%	4,564	3,446	140	20,766	28,916	-	1,742	-	1,742	4,852	9,312	14,164
813322	Hardy Police	335,277	0.033%	40,853	30,846	1,254	9,868	82,821	-	15,592	13,809	29,401	45,433	(11,192)	32,241
823022	Harrisburg Police	586,510	0.059%	71,894	54,283	2,207	26,527	154,911	-	27,439	3,143	30,582	76,435	27,400	103,835
834633	Harrison Fire	3,750,875	0.375%	459,778	347,154	14,117	640	821,689	-	175,480	155,286	330,766	488,821	(60,684)	428,137
834622	Harrison Police	4,406,709	0.440%	540,169	407,853	16,585	232,156	1,196,763	-	206,162	55,680	261,842	574,291	12,897	587,188
843522	Hartford Police	78,331	0.008%	9,602	7,250	295	1,177	18,324	-	3,665	7,570	11,235	10,208	(3,746)	6,462
847832	Haskell Fire	45,623	0.005%	5,592	4,223	172	1,083	10,183	-	2,134	1,081	3,215	5,946	(291)	5,655
847822	Haskell Police	441,005	0.044%	54,058	40,816	1,660	-	96,534	-	20,632	108,945	129,577	57,473	(51,257)	6,216
862133	Heber Springs Fire	580,623	0.058%	71,172	53,738	2,185	39,932	167,027	-	27,164	19,652	46,816	75,668	64,378	140,046
862122	Heber Springs Police	1,625,797	0.162%	199,288	150,422	6,119	37,336	393,215	-	76,061	80,724	156,785	211,877	(17,173)	194,704
865622	Hector Police	77,741	0.008%	9,529	7,195	293	4,655	21,672	-	3,637	5,150	8,787	10,131	3,424	13,555
864833	Helena-West Helena Fire	2,238,855	0.224%	274,436	207,212	8,426	33,696	523,770	-	104,742	212,059	316,801	291,772	28,327	320,099
864823	Helena-West Helena Police	1,486,061	0.148%	182,160	137,539	5,593	105,960	431,252	-	69,523	478,557	548,080	193,666	(52,312)	141,354
865422	Hermitage Police	124,689	0.012%	15,284	11,540	469	8,391	35,684	-	5,833	12,116	17,949	16,250	(1,705)	14,545
885022	Highfill Police	542,492	0.054%	66,498	50,209	2,042	47,843	166,592	-	25,380	-	25,380	70,699	43,151	113,850
890732	Highland Fire	55,610	0.006%	6,817	5,147	209	12,727	24,900	-	2,602	8,405	11,007	7,247	2,032	9,279
890722	Highland Police	292,951	0.029%	35,910	27,113	1,103	19,386	83,512	-	13,705	35,469	49,174	38,178	2,908	41,086
900833	Holiday Island Fire	442,628	0.044%	54,257	40,966	1,666	54,439	151,328	-	20,708	-	20,708	57,684	37,638	95,322
892322	Holly Grove Police	17,578	0.002%	2,155	1,627	66	-	3,848	-	822	32,623	33,445	2,291	(13,975)	(11,684)
902433	Hope Fire	1,499,476	0.150%	183,804	138,781	5,643	3,491	331,719	-	70,151	72,106	142,257	195,415	(64,685)	130,730
911337	Hot Springs Fire	12,586,360	1.257%	1,542,821	1,164,903	47,370	182,177	2,937,271	-	588,836	592,646	1,181,482	1,640,279	10,138	1,650,417
911327	Hot Springs Police	17,884,901	1.787%	2,192,310	1,655,298	67,311	538,496	4,453,415	-	836,721	-	836,721	2,330,795	508,481	2,839,276
921032	Hot Springs Village Fire	2,709,302	0.271%	332,103	250,753	10,197	18,947	612,000	-	126,751	141,775	268,526	355,081	2,618	355,699
921022	Hot Springs Village Police	2,314,302	0.231%	283,684	214,195	8,710	46,316	552,905	-	108,272	27,824	136,096	301,604	21,735	323,339
932633	Hoxie Fire	-	0.000%	-	-	-	-	-	-	-	15,759	15,759	-	(15,760)	(15,760)
932622	Hoxie Police	290,674	0.029%	35,631	26,903	1,094	-	63,628	-	13,599	42,837	56,436	37,881	(19,305)	18,576
941522	Hughes Police	116,997	0.012%	14,341	10,828	440	2,125	27,734	-	5,474	51,936	57,410	15,247	(6,160)	(6,160)
951222	Humphrey Police	43,274	0.004%	5,304	4,005	163	-	9,472	-	2,025	11,109	13,134	5,640	(9,676)	(4,036)



Paid Service Schedule of Pension Amounts by Employer as of December 31, 2023

Employer ID	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense	
		Net Pension Liability	Employer Allocation Percentage	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense			Share of Contributions
971722	Huntington Police	\$	0.000%	\$	-	-	74,136	-	-	115,725	8,889	19,044	19,044	-	17,304	(17,304)
962833	Huntsville Fire	189,995	0.019%	23,289	17,585	715	-	-	-	-	8,889	24,760	24,760	44,245	69,005	
962822	Huntsville Police	1,075,922	0.107%	131,885	99,580	4,049	70,200	305,714	-	50,336	-	50,336	140,216	43,424	183,640	
981422	Huttig Police	65,306	0.007%	8,005	6,044	246	-	14,295	-	3,055	5,792	8,847	8,847	8,511	(4,502)	4,009
1021933	Jacksonville Fire	8,629,355	0.862%	1,057,776	798,671	32,477	-	1,888,924	-	403,713	353,942	757,655	1,124,594	1,124,594	(170,403)	954,191
1021922	Jacksonville Police	6,194,682	0.619%	759,337	573,335	23,314	51,929	1,407,915	-	289,810	692,778	982,588	807,303	(29,818)	509,485	
1031622	Jasper Police	157,051	0.016%	19,251	14,536	591	1,597	35,975	-	7,347	-	7,347	20,467	2,164	22,631	
1039132	Johnson Area Fire Department	-	0.000%	-	-	-	1	1	-	-	1	1	-	(24,211)	(24,211)	
1038332	Johnson Fire	780,885	0.078%	95,720	72,723	2,939	145,432	316,364	-	36,533	-	36,533	101,766	132,007	233,773	
1038322	Johnson Police	976,721	0.098%	119,725	90,398	3,676	-	213,799	-	45,695	113,435	159,130	127,288	(51,309)	75,979	
1050233	Jonesboro Fire	16,823,183	1.681%	2,062,165	1,557,033	63,215	-	3,682,513	-	787,050	631,341	1,418,391	2,192,430	(475,177)	1,717,253	
1050223	Jonesboro Police	21,389,583	2.137%	2,621,909	1,979,666	80,502	282,286	4,964,363	-	1,000,683	110,536	1,111,219	2,787,532	(148,664)	2,638,868	
1058822	Judsonia Police	511,363	0.051%	62,682	47,328	1,925	46,050	157,985	-	23,923	-	23,923	66,642	47,050	113,692	
1061822	Junction City Police	-	0.000%	-	-	-	-	-	-	-	31,736	31,736	-	(23,431)	(23,431)	
1080422	Kensett Police	294,819	0.029%	36,139	27,286	1,110	18,426	82,961	-	13,793	68,202	81,995	38,421	(11,984)	26,437	
1083922	Kibler Police	146,947	0.015%	18,013	13,600	553	1,593	33,759	-	6,875	14,685	21,560	19,150	(11,459)	7,691	
1100222	Lake City Police	407,418	0.041%	49,941	37,708	1,533	-	89,182	-	19,060	28,137	47,197	53,095	(16,726)	36,369	
1103732	Lake Hamilton Fire	-	0.000%	-	-	-	1	1	-	-	-	-	-	(9,986)	(9,986)	
1104032	Lake Hamilton Fire Protection District	44,970	0.004%	5,512	4,162	169	-	9,843	-	2,104	847	2,951	5,861	3,178	9,039	
1120722	Lake Village Police	868,812	0.087%	106,498	80,411	3,270	117,050	307,229	-	40,646	37,723	78,369	113,225	(2,259)	110,966	
1111823	Lakewood Police	159,047	0.016%	19,496	14,720	599	945	35,760	-	7,441	12,658	20,099	20,727	1,453	22,180	
1086322	Lamar Police	325,305	0.032%	39,875	30,108	1,224	33,126	104,333	-	15,219	-	15,219	42,394	19,109	61,503	
1130422	Lavaca Police	302,438	0.030%	37,073	27,992	1,138	4,653	70,856	-	14,149	10,538	24,687	39,414	(5,538)	33,876	
1140122	Leachville Police	429,830	0.043%	52,688	39,782	1,618	12,208	106,296	-	20,109	31,377	51,486	56,016	(9,500)	55,066	
1150922	Lepanto Police	98,539	0.010%	12,079	9,120	371	176	21,746	-	4,610	47,419	52,029	12,842	(18,796)	(5,954)	
1152522	Lewisville Police	291,745	0.029%	35,762	27,002	1,098	56,538	120,400	-	13,649	7,487	21,136	38,021	21,783	59,804	
1161432	Lincoln Fire	132,462	0.013%	16,237	12,260	499	22,713	51,709	-	6,197	32,669	38,866	17,263	6,290	23,553	
1161422	Lincoln Police	1,061,110	0.106%	130,070	98,209	3,994	85,335	317,608	-	49,643	41,409	91,052	138,286	72,447	210,733	
1157622	Little Rock Police	815,633	0.081%	99,979	75,489	3,070	3,037	181,575	-	38,158	20,846	59,004	106,295	(10,858)	95,437	
1160633	Little Rock Fire	78,579,217	7.851%	9,632,145	7,272,726	295,740	133,184	17,333,795	-	3,676,224	3,350,305	7,026,529	10,240,595	(2,432,206)	7,808,389	
1160623	Little Rock Police	94,600,469	9.451%	11,596,010	8,755,544	356,037	-	20,707,591	-	4,425,753	1,916,561	6,342,314	12,238,521	(1,656,251)	10,672,270	
1180022	Lonoke Police	1,155,650	0.115%	141,658	106,959	4,349	16,905	269,871	-	54,066	62,068	116,134	150,606	17,680	168,286	
10010	Lopfi Staff	1,936,544	0.193%	237,379	179,233	7,288	-	423,900	-	90,599	71,512	162,111	252,374	(41,411)	210,963	
1190833	Lowell Fire	3,981,504	0.398%	488,048	368,499	14,985	8,949	880,481	-	186,269	12,398	198,667	518,877	(629)	518,248	
1190822	Lowell Police	2,727,597	0.273%	334,345	252,447	10,266	154,700	751,758	-	127,607	-	127,607	355,466	144,015	499,481	
1195922	Luxora Police	103,836	0.010%	12,728	9,610	391	972	23,701	-	4,858	10,219	15,077	13,532	2,423	15,955	
1218133	Magnolia Fire	1,269,989	0.127%	155,674	117,541	4,780	-	277,995	-	59,415	37,088	96,503	165,507	(24,500)	141,007	
1218122	Magnolia Police	2,342,818	0.234%	287,180	216,834	8,817	18,436	531,267	-	109,606	106,235	215,841	305,321	(42,176)	263,145	
1229733	Malvern Fire	2,035,800	0.203%	249,546	188,419	7,662	-	445,627	-	95,242	64,009	159,251	265,309	(64,832)	200,477	
1229722	Malvern Police	2,469,421	0.247%	302,699	228,552	9,294	39,312	579,857	-	115,529	20,254	135,783	321,820	(8,544)	313,276	
1248332	Manila Fire	2,503	0.000%	307	232	9	386	934	-	117	540	657	326	(7,352)	(7,026)	
1248322	Manila Police	676,695	0.068%	82,948	62,630	2,547	84,295	232,420	-	31,658	-	31,658	88,188	57,336	145,524	
1258022	Mansfield Police	305,976	0.031%	37,506	28,319	1,152	15,919	82,896	-	14,315	3,261	17,576	39,875	3,693	43,568	
1268832	Marianna Fire	177,650	0.018%	21,776	16,442	669	4,824	43,711	-	8,311	11,158	19,469	23,152	9,197	32,349	
1268822	Marianna Police	778,636	0.078%	95,444	72,065	2,930	31,593	202,032	-	36,427	150,756	187,183	101,473	(59,721)	43,552	
1278532	Marion Fire	156,670	0.016%	19,204	14,500	590	4,611	38,905	-	7,330	165,159	172,489	20,418	(79,189)	(58,771)	
1278526	Marion Police	3,434,759	0.343%	421,029	317,897	12,927	114,821	866,674	-	160,691	13,899	174,590	447,624	53,844	501,468	
1288222	Marked Tree Police	653,076	0.065%	80,053	60,444	2,458	24,665	167,620	-	30,553	-	30,553	85,110	19,755	104,865	
1297122	Marmaduke Police	496,215	0.050%	60,825	45,926	1,868	65,951	174,570	-	23,215	10,140	33,355	64,668	18,595	83,263	
1305622	Marshall Police	215,745	0.022%	26,446	19,968	812	283	47,509	-	10,093	6,805	16,898	28,116	(17,216)	10,900	
1308022	Marvell Police	327,908	0.033%	40,195	30,349	1,234	28,062	99,840	-	15,341	33,547	48,888	42,734	(13,868)	28,866	
1318833	Maumelle Fire	5,403,239	0.540%	662,322	500,085	20,336	28,405	1,211,148	-	252,783	286,548	539,331	704,161	(135,376)	568,785	
1318823	Maumelle Police	4,630,136	0.463%	567,556	428,532	17,426	92,415	1,105,929	-	216,615	284,678	501,293	603,408	(50,725)	552,683	
1324232	Mayflower Fire	118,730	0.012%	14,554	10,989	447	7,842	33,832	-	5,555	414	5,969	15,473	6,835	22,308	



Paid Service

Schedule of Pension Amounts by Employer

as of December 31, 2023

Employer ID	Employer	Net Pension Liability		Employer Allocation Percentage		Differences Between Expected and Actual Experience		Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments		Changes of Assumptions		Changes in Proportion and Differences Between Employer Contributions and Share of Contributions		Total Deferred Outflows of Resources		Differences Between Expected and Actual Experience		Changes of Assumptions		Changes in Proportion and Differences Between Employer Contributions and Share of Contributions		Total Deferred Inflows of Resources		Proportionate Share of Plan Pension Expense		Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Total Employer Pension Expense	
1324222	Mayflower Police	\$ 815,016	0.081%	\$ 99,904	\$ 75,432	\$ 3,067	\$ 32,906	\$ 211,309	\$ -	\$ 38,129	\$ 40,117	\$ 78,246	\$ 106,215	\$ (3,101)	\$ 103,114														
1328522	Mcroy Police	456,796	0.046%	55,993	42,278	1,719	10,244	110,234	-	21,371	10,505	31,876	59,531	11,458	70,889														
1338233	Moghee Fire	895,912	0.088%	109,484	81,910	3,331	1,810	195,535	-	41,404	141,598	183,002	115,336	(52,650)	62,686														
1338222	Moghee Police	907,959	0.091%	111,297	84,034	3,417	11,054	209,802	-	42,478	30,037	72,515	118,327	52	118,379														
1358722	Mcrae Police	110,140	0.011%	13,501	10,194	415	16,918	41,028	-	5,153	1,462	6,615	14,354	(12,760)	1,594														
1377333	Mena Fire	325,822	0.033%	39,939	30,156	1,226	3,027	74,348	-	15,243	29,291	44,534	42,462	(7,697)	34,765														
1388922	Mineral Springs Police	244,915	0.024%	30,021	22,668	922	20,097	73,708	-	11,458	21,462	32,920	31,918	9,113	41,031														
1398622	Monette Police	380,851	0.038%	46,684	35,249	1,433	1,793	85,159	-	17,818	46,339	64,157	49,633	(16,724)	32,909														
1408723	Montcalo Fire	1,072,276	0.107%	131,438	99,242	4,036	9,667	244,383	-	50,165	50,852	101,017	139,741	(16,760)	122,981														
1418422	Montrose Police	2,721	0.000%	334	252	10	-	596	-	127	1,652	1,779	355	(1,173)	(2,818)														
1421432	Morning Star Fpa	79,455	0.008%	9,740	7,354	299	4,096	21,489	-	3,717	-	3,717	10,355	4,190	30,445														
1427332	Morrilton	101,986	0.010%	12,501	9,439	384	1,214	23,538	-	4,771	3,577	8,348	13,291	16,728	15,519														
1438933	Mountain Home Fire	3,766,675	0.376%	461,715	348,616	14,176	32,874	857,381	-	176,219	37,684	213,903	490,880	(43,477)	447,403														
1438922	Mountain Home Police	4,288,795	0.428%	525,715	396,940	16,141	184,477	1,123,273	-	200,646	1,538	558,924	116,383	675,307	70,889														
1447822	Mountain Pine Police	213,858	0.021%	26,214	19,793	805	22,055	68,867	-	10,205	46,746	56,751	27,870	(8,582)	19,288														
1452422	Mountain View Police	801,202	0.080%	98,210	74,154	3,015	13,980	189,359	-	37,483	48,737	86,220	104,414	(32,359)	72,055														
1436222	Mountainburg Police	87,074	0.009%	10,673	8,059	328	3,618	22,678	-	4,074	2,352	6,426	11,348	(13,067)	72,055														
1457522	Mulberry Police	267,409	0.027%	32,779	24,749	1,006	1,233	59,767	-	12,510	6,211	18,721	34,849	(1,300)	33,549														
1467222	Murfreesboro Police	347,109	0.035%	42,548	32,126	1,306	13,511	89,491	-	16,239	-	16,239	45,236	14,588	59,824														
1487733	Nashville Fire	184,725	0.018%	22,643	17,097	695	38,498	78,933	-	8,442	276	8,918	24,074	16,543	40,617														
1506733	Newport Fire	2,174,112	0.217%	265,500	201,220	8,182	8,199	484,101	-	101,713	14,011	115,724	283,334	(17,943)	265,391														
1506722	Newport Police	2,068,589	0.207%	253,565	191,454	7,785	65,887	518,691	-	96,776	-	96,776	269,582	52,510	322,092														
1509133	Nob Hill Fire	138,757	0.014%	17,009	12,842	522	409	30,782	-	6,492	9,017	15,509	18,083	761	18,844														
1536933	North Little Rock Fire	25,638,442	2.561%	3,142,729	2,372,909	96,492	-	5,612,130	-	1,199,460	1,214,628	2,414,088	3,341,251	(741,467)	2,599,784														
1536923	North Little Rock Police	29,724,807	2.970%	3,643,631	2,751,114	111,872	907,983	7,414,600	-	1,390,635	92,665	1,483,300	3,873,794	516,592	4,390,386														
1524532	Northeast Lakeside Association Fire	108,108	0.011%	13,252	10,006	407	17,021	40,686	-	5,058	854	5,912	14,089	24,124	38,213														
1547433	Oak Grove Fire Protection Dist. #25	205,523	0.021%	25,193	19,022	774	12,287	57,276	-	9,615	2,938	12,553	26,784	(2,880)	23,904														
1555522	Ola Police	300,824	0.030%	36,875	27,842	1,132	22,130	87,979	-	14,074	2,575	16,649	39,204	18,475	57,679														
1566022	Oppelo Police	22,467	0.002%	2,754	2,079	85	1,710	6,628	-	1,051	21,418	22,649	2,928	(12,770)	(9,842)														
1576833	Osceola Fire	2,019,655	0.202%	247,567	186,925	7,601	14,558	456,651	-	94,487	63,705	158,192	263,205	(68,524)	194,681														
1576822	Osceola Police	2,926,743	0.292%	358,752	270,878	11,015	1,957	642,607	-	136,924	113,249	250,173	381,419	(121,702)	259,717														
1585732	Ozark Fire	134,793	0.013%	16,523	12,475	507	29,505	29,505	-	6,306	26,390	32,696	17,566	(30,374)	(12,808)														
1585722	Ozark Police	877,111	0.088%	107,515	81,179	3,301	8,826	200,821	-	41,034	45,721	86,755	114,307	(4,882)	99,425														
1599722	Pangburn Police	160,380	0.016%	19,659	14,844	604	11,790	46,897	-	7,503	107	7,610	20,901	4,354	25,255														
1616033	Paragould Fire	4,491,497	0.449%	550,562	415,701	16,904	12,992	996,159	-	210,129	139,596	349,725	585,341	(25,231)	560,020														
1616022	Paragould Police	5,620,471	0.562%	688,951	520,190	21,153	111,057	1,341,351	-	262,946	317,004	579,950	732,471	(149,042)	583,429														
1623322	Patterson Police	80,000	0.008%	9,806	7,404	301	5,814	23,325	-	3,743	3,553	7,296	10,426	13,632	24,058														
1627632	Pea Ridge	1,492,773	0.149%	182,982	138,160	5,618	426,129	752,889	-	69,837	63,249	133,086	194,541	328,124	522,665														
1627622	Pea Ridge Police	2,258,012	0.226%	276,784	208,985	8,498	8,498	662,676	-	105,638	6,307	111,945	294,268	74,384	368,652														
1628422	Perla Police	20,136	0.002%	2,468	1,864	76	4,743	335	-	942	1,982	2,924	2,624	147	2,771														
1631422	Perryville Police	550,020	0.055%	67,421	50,906	2,070	-	120,397	-	25,732	1,492	27,224	71,680	(12,160)	59,520														
1646233	Pine Bluff Fire	11,699,780	1.169%	1,434,145	1,082,847	44,033	-	2,561,025	-	547,359	904,500	1,451,409	1,524,738	(652,788)	1,171,950														
1646223	Pine Bluff Police	10,425,555	1.042%	1,277,952	964,914	39,237	53,834	2,335,937	-	487,746	1,213,936	1,701,682	1,358,678	(504,082)	704,596														
1657822	Plainview Police	24,925	0.002%	3,055	2,307	94	257	5,713	-	1,166	2,452	3,618	3,248	2,741	5,989														
1643822	Pleasant Plains Police	149,913	0.015%	18,376	13,875	564	83,611	116,426	-	7,013	1	7,014	15,537	37,493	57,030														
1665933	Pocahontas Fire	647,861	0.065%	79,414	59,861	2,43																							

Paid Service

Schedule of Pension Amounts by Employer as of December 31, 2023

Employer ID	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
		Net Pension Liability	Employer Allocation Percentage	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Resources	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Resources	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Resources	Total Employer Pension Expense
1713322	Redfield Police	\$ 630,056	0.063%	\$ 77,231	\$ 58,313	2,371	\$ 7,347	145,262	\$ 29,476	\$ 35,495	\$ 64,971	\$ 82,110	\$ 3,173	\$ 85,283	
1714022	Rison Police	335,572	0.034%	41,146	31,067	1,263	1,558	75,034	-	15,704	33,031	43,735	15,812	59,557	
1720522	Rockport Police	548,859	0.055%	67,278	50,798	2,066	78,177	198,319	-	25,678	13,742	39,420	71,528	(7,287)	64,241
1724833	Rogers Fire	20,908,905	2.089%	2,562,988	1,935,177	78,692	-	4,576,857	-	978,195	365,556	1,343,751	2,724,889	(153,738)	2,571,151
1724822	Rogers Police	17,727,161	1.771%	2,172,974	1,640,698	66,718	608,707	4,489,097	-	829,342	260,170	1,089,512	2,310,238	(16,554)	2,293,684
1733733	Russellville Fire	7,260,953	0.725%	890,039	672,021	27,327	-	1,589,387	-	339,694	273,378	613,072	946,261	(167,525)	778,736
1733722	Russellville Police	7,146,332	0.714%	875,989	661,413	26,896	144,150	1,708,448	-	334,332	171,074	505,406	931,324	(590)	930,734
1753122	Salem Police	411,327	0.041%	50,420	38,069	1,548	3,126	93,163	-	19,243	19,307	38,550	53,605	4,063	57,668
1749322	Sau Tech - Arkansas Fire Training Academy	108,943	0.011%	13,354	10,083	410	41,877	65,724	-	5,097	-	5,097	14,198	25,305	39,503
1763933	Searcy Fire	5,632,626	0.563%	690,440	521,315	21,199	-	1,232,954	-	263,515	197,676	461,191	734,055	(181,544)	552,511
1763922	Searcy Police	5,847,327	0.584%	716,758	541,186	22,007	16,803	1,296,754	-	273,599	56,727	330,286	762,035	(2,323)	759,712
1765522	Shannon Hills Police	525,966	0.053%	64,472	48,680	1,980	55,445	170,577	-	24,607	-	24,607	68,545	13,126	81,671
1774432	Sheridan Fire	-	0.000%	-	-	-	-	-	-	-	-	-	-	(282)	-
1778722	Sherwood Police	9,765,865	0.976%	1,197,066	903,841	36,754	-	2,137,661	-	456,875	419,059	875,934	1,272,683	(316,691)	955,992
1783333	Siloam Springs Fire	7,668,180	0.766%	939,556	709,711	28,860	519,793	2,198,320	-	358,746	73,526	432,272	999,332	114,168	1,113,500
1783322	Siloam Springs Police	6,496,848	0.649%	796,376	601,304	24,451	436,376	1,858,504	-	303,946	-	303,946	846,682	289,198	1,135,880
1793022	Smackover Police	883,288	0.088%	108,272	81,751	3,324	-	193,347	-	41,323	24,214	65,537	115,112	(9,730)	105,382
1798126	Sparkman Police	11,211	0.001%	1,374	1,038	42	1,341	3,795	-	524	39,875	40,399	1,461	(15,844)	(14,383)
1803133	Springdale Fire	24,583,345	2.456%	3,013,397	2,275,257	92,522	654,981	6,036,157	-	1,150,099	625,013	1,775,112	3,203,749	381,065	3,584,814
1803122	Springdale Police	25,769,152	2.575%	3,158,753	2,385,008	96,984	1,711,187	7,351,932	-	1,205,576	302,169	1,507,745	3,358,287	423,559	3,781,846
1813922	Stamps Police	228,561	0.023%	28,017	21,154	860	7,919	57,950	-	10,693	1,021	11,714	29,787	944	30,731
1824422	Star City Police	570,455	0.057%	69,926	52,797	2,147	26,903	151,773	-	26,688	-	26,688	74,343	15,105	89,448
1828722	Stephens Police	-	0.000%	-	-	-	-	-	-	-	20,239	20,239	-	(18,383)	(18,383)
1843022	Strong Police	34,503	0.003%	4,229	3,193	130	1,175	8,727	-	1,614	8,920	10,534	4,497	(7,769)	728
1845633	Stuttgart Fire	1,996,172	0.199%	244,688	184,751	7,513	25,244	462,196	-	93,388	-	93,388	260,145	62,836	322,981
1854622	Stuttgart Police	2,980,158	0.298%	365,304	275,822	11,216	121,371	773,713	-	139,423	-	139,423	388,380	99,466	487,846
1873222	Sulphur Police	247,464	0.025%	30,334	22,903	931	15,599	69,767	-	11,577	23,186	34,763	32,250	2,219	34,469
1879122	Swifton Police	71,619	0.007%	8,779	6,629	270	2,852	18,530	-	3,351	11,522	14,873	9,333	(8,214)	1,119
1892933	Texasarkana Fire	8,383,605	0.838%	1,027,652	775,926	31,552	-	1,835,130	-	392,216	423,841	816,057	1,092,568	(274,225)	818,343
1892922	Texasarkana Police	9,535,001	0.953%	1,168,789	882,491	35,886	-	2,087,166	-	446,082	776,887	1,222,969	1,242,620	(392,784)	849,836
1908932	Tontitown Fire	665,158	0.066%	81,534	61,562	2,503	204,368	349,967	-	31,119	121	31,240	86,685	110,934	197,619
1908922	Tontitown Police	2,129,142	0.213%	260,988	197,058	8,013	338,747	804,806	-	99,609	-	99,609	277,474	250,393	527,867
885032	Town Of Highfill Fire	52,353	0.005%	6,417	4,845	197	6,676	18,135	-	2,449	5,152	7,601	6,283	11,286	18,109
1922433	Trumann Fire	607,135	0.061%	74,422	56,192	2,285	3,851	136,750	-	28,404	32,911	61,315	79,123	(11,695)	67,428
1922422	Trumann Police	1,738,413	0.174%	213,093	160,895	6,543	23,140	403,671	-	81,329	47,866	129,195	226,553	(47,539)	179,014
1931322	Tuckerman Police	256,597	0.026%	31,453	23,749	966	17,301	73,469	-	12,005	102,688	114,693	33,440	(24,338)	9,102
1937222	Tyronza Police	176,126	0.018%	21,589	16,301	663	55,542	94,095	-	8,240	16,806	25,046	22,953	705	23,658
1941033	Van Buren Fire	6,085,340	0.608%	745,934	563,215	22,903	101,860	1,433,912	-	284,695	292,219	576,914	793,053	365	793,418
1941022	Van Buren Police	5,351,021	0.535%	655,922	495,252	20,139	22,393	1,193,706	-	250,340	50,140	300,480	697,355	(7,327)	690,028
1952632	Vilonia Fire	203,319	0.020%	24,923	18,818	765	3,209	47,715	-	9,512	14,502	24,014	26,497	(2,190)	24,307
1952622	Vilonia Police	1,000,712	0.100%	122,666	92,619	3,766	13,330	232,381	-	46,817	78,663	125,480	130,415	(40,579)	89,818
1991722	Waldo Police	47,202	0.005%	5,786	4,369	178	7,793	18,126	-	2,208	6,755	8,963	6,151	(2,100)	4,051
2002822	Waldron Police	782,518	0.078%	95,920	72,424	2,945	426	171,715	-	36,609	103,398	140,007	101,979	(54,257)	47,722
2011733	Walnut Ridge Fire	916,249	0.092%	112,313	84,801	3,448	56,596	257,158	-	42,866	9,497	52,363	119,407	53,457	172,864
2011722	Walnut Ridge Police	841,438	0.084%	103,142	77,877	3,167	41,193	225,379	-	39,366	-	39,366	109,658	19,301	128,959
2016832	Ward Fire	126,530	0.013%	15,510	11,711	476	475	28,172	-	5,920	4,312	10,232	16,490	2,200	18,690
2016822	Ward Police	1,286,669	0.129%	157,718	119,085	4,842	69,082	350,727	-	60,195	-	60,195	167,681	74,424	242,105
2021433	Warren Fire	398,801	0.040%	48,885	36,910	1,501	27,929	115,225	-	18,657	3,380	22,037	51,972	35,422	87,394
2041922	Weiner Police	77,124	0.008%	9,454	7,138	290	1,418	18,300	-	3,608	23,004	26,612	10,051	(8,641)	1,410
2050832	West Fork Fire	222,711	0.022%	27,300	20,613	838	184	48,935	-	10,419	8,465	18,884	29,024	(4,613)	24,411
2050822	West Fork Police	584,042	0.058%	71,591	54,055	2,198	3,201	131,045	-	27,324	29,323	56,647	76,114	(12,130)	63,984
2060533	West Memphis Fire	7,912,741	0.791%	969,934	732,346	29,780	6,979	1,739,039	-	370,187	268,516	638,703	1,031,204	(39,714)	991,490
2060522	West Memphis Police	11,095,465	1.109%	1,360,609	1,026,916	41,759	475,847	2,904,591	-	519,087	171,101	690,188	1,445,982	(112,119)	1,333,863
2070222	Wheatley Police	91,437	0.009%	11,208	8,463	344	22,231	42,246	-	4,278	6,942	11,220	11,916	(9,163)	2,753



Paid Service Schedule of Pension Amounts by Employer as of December 31, 2023

Employer ID	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense				
		Net Pension Liability	Employer Allocation Percentage	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense
2081822	White Hall Police	\$ 1,815,084	0.181%	\$ 222,491	\$ 167,991	\$ 6,831	\$ 12,183	\$ 409,496	\$ -	\$ 84,916	\$ 117,510	\$ 202,426	\$ 236,545	\$ (46,634)	\$ 189,911
2100822	Wilmot Police	98,757	0.010%	12,105	9,140	372	-	21,617	-	4,620	18,166	22,786	12,870	(1,348)	11,522
2109122	Wilson Police	132,525	0.013%	16,245	12,266	499	7,166	36,176	-	6,200	4,955	11,155	17,271	(6,336)	10,935
2119933	Wynne Fire	930,154	0.093%	114,017	86,088	3,501	-	203,606	-	43,516	47,441	90,957	121,219	(25,820)	95,399
2119922	Wynne Police	2,443,652	0.244%	299,540	226,167	9,197	236,535	771,439	-	114,323	30,659	144,982	318,461	124,745	443,206
TOTAL		\$ 1,000,937,914	100.00%	\$ 122,693,758	\$ 92,639,598	\$ 3,767,116	\$ 27,435,702	\$ 246,536,174	\$ -	\$ 46,827,545	\$ 27,701,694	\$ 74,529,239	\$ 130,444,158	\$ (393,237)	\$ 130,050,921



Volunteer Service Schedule of Pension Amounts by Employer as of December 31, 2023

		Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense								
Employer ID	Employer	Net Pension Liability	Employer Allocation Percentage	Net Difference Between Projected and Actual Investment Earnings on Pension Plan		Changes in Proportion and Differences Between Employer Contributions and Share of		Differences Between Expected and Actual		Changes in Proportion and Differences Between Employer Contributions and Share of		Total Deferred Inflows of Resources		Proportionate Share of Plan		Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of		Total Employer Pension Expense
				Expected Experience	Actual Investments	Changes of Assumptions	Contributions	Experience	Assumptions	Contributions	Resources	Pension Expense	Contributions	Contributions	Pension Expense			
2170034	101-Gamaliel Fpd #5	\$ 127,666	0.262%	\$ 10,850	\$ 11,133	\$ -	\$ 4,787	\$ -	\$ 5,825	\$ 6,330	\$ -	\$ 18,070	\$ 74	\$ -	\$ 18,144	\$ -	\$ -	\$ 18,144
2163634	70 West Fire Protection District Fire	119,888	0.246%	10,189	10,454	-	31,102	-	51,745	5,470	-	16,969	-	-	31,725	-	-	48,694
15039	Alexander Volunteer Fire	50,555	0.104%	4,296	4,408	-	16,910	-	25,614	2,306	356	2,662	7,156	8,596	15,752	-	-	15,752
15029	Alexander Volunteer Police	9,555	0.020%	812	833	-	406	-	2,051	436	19,372	19,808	1,352	(12,780)	11,428	-	-	(11,428)
10634	Allison Sylamore Volunteer Fire	18,555	0.038%	1,577	1,618	-	-	-	3,195	847	3,287	4,134	2,626	(7,204)	(4,578)	-	-	(4,578)
11634	Alma Volunteer Fire	173,387	0.355%	14,735	15,120	-	4,294	-	34,149	7,911	4,089	12,000	24,542	(7,027)	23,835	-	-	23,835
19534	Alpena Volunteer Fire	86,721	0.178%	7,370	7,562	-	5,516	-	20,448	3,957	652	4,609	12,275	8,352	20,627	-	-	20,627
24834	Alzheimer Volunteer Fire	26,666	0.055%	2,266	2,325	-	5,024	-	9,615	1,217	463	1,680	3,774	1,728	5,502	-	-	5,502
24824	Alzheimer Volunteer Police	167	0.000%	14	15	-	90	-	119	8	1	9	24	(516)	(492)	-	-	(492)
20534	Altus Volunteer Fire	66,944	0.137%	5,689	5,838	-	9,893	-	21,420	3,054	16,111	19,165	9,475	(7,987)	1,488	-	-	1,488
20524	Altus Volunteer Police	-	0.000%	-	-	-	1	-	1	-	1	-	(36)	(36)	-	-	-	(36)
30234	Amity Volunteer Fire	106,666	0.219%	9,065	9,301	-	808	-	19,174	4,866	-	4,866	15,098	752	15,850	-	-	15,850
30224	Amity Volunteer Police	6,667	0.014%	567	581	-	51	-	1,199	304	-	304	944	48	992	-	-	992
31034	Antioch Volunteer Fire	80,888	0.166%	6,874	7,054	-	572	-	14,500	3,690	1,964	5,654	11,449	(3,277)	8,172	-	-	8,172
34534	Appleton Rural Volunteer Fire	125,388	0.257%	10,656	10,934	-	13,239	-	34,829	5,721	-	5,721	17,748	12,364	30,112	-	-	30,112
36134	Arch Street Fpd #16	98,110	0.201%	8,338	8,555	-	9,011	-	25,904	4,476	3,707	8,183	13,887	2,894	16,781	-	-	16,781
41834	Arkadelphia Volunteer Fire	73,277	0.150%	6,227	6,390	-	415	-	13,032	3,343	213	3,556	10,372	(84)	10,288	-	-	10,288
50734	Arkansas City Volunteer Fire	86,888	0.178%	7,384	7,577	-	4,302	-	19,263	3,964	4,467	8,431	12,298	5,074	17,372	-	-	17,372
64734	Ash Flat Volunteer Fire	79,722	0.163%	6,775	6,952	-	2,193	-	15,920	3,637	6,342	9,979	11,284	(635)	10,649	-	-	10,649
64724	Ash Flat Volunteer Police	33,777	0.069%	2,871	2,945	-	2,070	-	7,886	1,541	528	2,069	4,781	(2,247)	2,534	-	-	2,534
60434	Ashdown Volunteer Fire	127,054	0.260%	10,798	11,079	-	2,417	-	24,294	5,797	10,087	15,884	17,983	(2,546)	15,337	-	-	15,337
60424	Ashdown Volunteer Police	33,333	0.068%	2,833	2,907	-	1,727	-	7,467	1,521	3,562	5,083	4,718	2,938	7,651	-	-	7,651
70134	Atkins Volunteer Fire	173,110	0.355%	14,712	15,095	-	10,084	-	39,891	7,898	412	8,310	24,502	4,716	29,218	-	-	29,218
70124	Atkins Volunteer Police	26,666	0.055%	2,266	2,325	-	1,807	-	6,398	1,217	-	1,217	3,774	1,909	5,683	-	-	5,683
80924	Augusta Police	6,667	0.014%	567	581	-	1,792	-	2,940	304	-	304	944	1,760	2,704	-	-	2,704
80934	Augusta Volunteer Fire	95,055	0.195%	8,078	8,289	-	7,832	-	24,199	4,337	4,402	8,739	13,454	(10,542)	2,912	-	-	2,912
82534	Austin Volunteer Fire	107,610	0.221%	9,145	9,384	-	2,728	-	21,257	4,910	5,291	10,201	15,231	2,224	17,455	-	-	17,455
82524	Austin Volunteer Police	4,000	0.008%	340	349	-	2,159	-	2,848	182	-	182	566	1,200	1,766	-	-	1,766
83334	Avoca Volunteer Fire	134,554	0.276%	11,435	11,733	-	1,747	-	24,915	6,139	7,263	13,402	19,045	2,861	21,906	-	-	21,906
90624	Bald Knob Volunteer Fire	120,443	0.247%	10,236	10,503	-	5,868	-	26,607	5,495	14,124	19,619	17,048	(5,194)	11,854	-	-	11,854
90624	Bald Knob Volunteer Police	-	0.000%	-	-	-	-	-	-	-	9	9	-	(30)	(30)	-	-	(30)
100734	Barling Volunteer Fire	55,277	0.113%	4,698	4,820	-	305	-	9,823	2,522	33,890	36,412	7,824	(17,242)	(9,418)	-	-	(9,418)
100724	Barling Volunteer Police	46,666	0.096%	3,966	4,069	-	1,722	-	9,757	2,129	1,194	3,323	6,605	(3,776)	2,829	-	-	2,829
107434	Barton-Lexa Fire Department, Inc.	278,442	0.571%	23,663	24,281	-	80	-	48,024	12,703	9,035	21,738	39,411	(10,890)	28,521	-	-	28,521
110434	Batesville Volunteer Fire	73,388	0.150%	6,237	6,400	-	818	-	13,455	3,348	6,336	9,684	10,387	(1,745)	8,642	-	-	8,642
110424	Batesville Volunteer Police	120,110	0.246%	10,207	10,474	-	7,796	-	28,477	5,480	-	5,480	17,001	5,323	22,324	-	-	22,324
112034	Bauxite Volunteer Fire	13,333	0.027%	1,133	1,163	-	-	-	2,296	608	24,724	25,332	1,887	(18,418)	(16,531)	-	-	(16,531)
112024	Bauxite Volunteer Police	6,444	0.013%	548	562	-	-	-	1,110	294	7,244	7,538	912	(5,719)	(4,807)	-	-	(4,807)
122834	Bay Village Volunteer Fire	14,000	0.029%	1,190	1,221	-	458	-	2,869	639	-	639	1,982	294	2,276	-	-	2,276
120134	Bay Volunteer Fire	117,110	0.240%	9,953	10,212	-	872	-	21,037	5,343	7,370	12,713	16,576	(2,928)	13,648	-	-	13,648
120124	Bay Volunteer Police	21,111	0.043%	1,794	1,841	-	740	-	4,375	963	248	1,211	2,988	(700)	2,288	-	-	2,288
405734	Bdr Fd#1	308,886	0.633%	26,250	26,935	-	-	-	53,185	14,092	7,456	21,548	43,720	(6,571)	37,149	-	-	37,149
130934	Bearden Volunteer Fire	60,833	0.125%	5,170	5,305	-	871	-	11,346	2,775	501	3,276	8,610	(604)	8,006	-	-	8,006
128734	Beaver Lake Volunteer Fire	120,499	0.247%	10,241	10,508	-	1,153	-	21,902	5,498	23,502	29,000	17,056	(5,043)	12,013	-	-	12,013
126034	Beaverfork Volunteer Fire	99,999	0.205%	8,498	8,720	-	4,283	-	21,501	4,562	-	4,562	14,154	5,428	19,582	-	-	19,582
134134	Bee Branch Volunteer Fire	66,666	0.137%	5,666	5,813	-	716	-	12,195	3,042	-	3,042	9,436	1,449	10,885	-	-	10,885
131734	Beebe Volunteer Fire	146,277	0.300%	12,431	12,756	-	3,345	-	28,532	6,674	1,285	7,959	20,704	(1,796)	18,908	-	-	18,908
140624	Bella Vista Police	111	0.000%	9	10	-	1,336	-	1,355	5	-	5	16	(152)	(152)	-	-	(152)
139234	Belleville Volunteer Fire	80,888	0.166%	6,874	7,054	-	4,325	-	18,253	3,690	237	3,927	11,449	(288)	11,161	-	-	11,161
150324	Benton Volunteer Police	-	0.000%	-	-	-	1	-	1	-	-	3,225	-	(2,319)	(2,319)	-	-	(2,319)
160034	Bentonville Volunteer Fire	87,888	0.180%	7,469	7,664	-	33,986	-	49,119	4,010	173	4,183	12,440	21,048	33,488	-	-	33,488
160024	Bentonville Volunteer Police	26,666	0.055%	2,266	2,325	-	7,210	-	11,801	1,217	-	1,217	3,774	4,081	7,855	-	-	7,855
162734	Bergman Volunteer Fire Association	79,555	0.163%	6,761	6,937	-	11,989	-	25,687	3,630	-	3,630	11,260	8,853	20,113	-	-	20,113
170834	Berryville Volunteer Fire	112,832	0.231%	9,589	9,839	-	4,162	-	23,590	5,148	2,478	7,626	15,970	6,145	22,115	-	-	22,115



Volunteer Service

Schedule of Pension Amounts by Employer

as of December 31, 2023

Employer ID	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense		Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
		Net Pension Liability	Employer Allocation Percentage	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions		
170824	Berryville Volunteer Police	\$ 6,667	0.014%	\$ 567	\$ 581	-	\$ 252	\$ 1,400	\$ -	\$ 304	\$ 1,749	\$ 944	\$ 944
168634	Bethel Heights Volunteer Fire	-	0.000%	-	-	-	1	1	-	-	3,210	-	(20,564)
168624	Bethel Heights Volunteer Police	-	0.000%	-	-	-	1	1	-	-	508	-	(2,921)
169434	Bethesda Area Volunteer Fire	101,499	0.208%	8,626	8,851	-	1,824	19,301	-	4,631	4,631	14,366	1,728
172434	Big Creek Volunteer Fire	59,999	0.123%	5,099	5,232	-	57	10,388	-	2,737	11,916	14,653	8,492
164334	Bigelow Volunteer Fire	26,111	0.054%	2,219	2,277	-	13	4,509	-	1,191	5,261	6,452	3,696
171634	Bigger-Reyno Volunteer Fire	94,055	0.193%	7,993	8,202	-	986	17,181	-	4,291	207	4,498	13,313
173234	Biscoe Volunteer Fire	53,888	0.110%	4,580	4,699	-	531	9,810	-	2,459	4,516	6,975	7,627
174034	Bismarck Fire Pro Association	46,388	0.095%	3,942	4,045	-	3,226	11,213	-	2,116	10,363	12,479	6,566
175924	Black Rock Volunteer Police	6,667	0.014%	567	581	-	3,419	4,567	-	304	251	555	944
179134	Blytheville Volunteer Fire	6,667	0.014%	567	581	-	3,568	4,716	-	304	-	304	944
185634	Bonanza Volunteer Fire	141,999	0.291%	12,068	12,382	-	1,572	26,022	-	6,478	852	7,330	20,099
189934	Bono Fid Volunteer Fire	113,999	0.234%	9,688	9,941	-	13	19,642	-	5,201	13,220	16,136	9,400
188024	Bono Volunteer Police	13,333	0.027%	1,133	1,163	-	99	2,395	-	608	-	608	1,887
190234	Booneville Volunteer Fire	108,888	0.223%	9,254	9,495	-	9,675	28,424	-	4,968	-	4,968	15,412
194534	Boston Mountain Volunteer Fire	152,110	0.312%	12,927	13,264	-	36,687	62,878	-	6,940	6,376	13,316	21,530
199634	Bradford Volunteer Fire	87,555	0.179%	7,441	7,635	-	2,003	17,079	-	3,995	7,176	11,171	12,393
199624	Bradford Volunteer Police	6,667	0.014%	567	581	-	-	1,148	-	304	5,331	5,635	944
201134	Bradley County Rural Volunteer Fire	46,666	0.096%	3,966	4,069	-	353	8,786	-	2,129	3,669	6,605	7,998
200334	Bradley Volunteer Fire	46,833	0.096%	3,980	4,084	-	-	8,064	-	2,137	4,719	6,856	6,629
200324	Bradley Volunteer Police	556	0.001%	47	48	-	300	395	-	25	3,213	3,238	79
209734	Brinkley Volunteer Fire	66,499	0.136%	5,651	5,799	-	813	12,263	-	3,034	8,196	11,230	9,412
209724	Brinkley Volunteer Police	13,333	0.027%	1,133	1,163	-	98	2,394	-	608	-	608	1,887
206234	Brookland Fire Protection District	125,554	0.257%	10,670	10,949	-	-	21,619	-	5,728	20,033	25,761	17,771
212724	Brookland Volunteer Police	19,778	0.041%	1,681	1,725	-	604	4,010	-	902	3,542	4,444	2,799
217834	Bruno Fire Protection District	59,999	0.123%	5,099	5,232	-	70	10,401	-	2,737	3,091	5,828	8,492
219424	Bryant Volunteer Police	86,333	0.177%	7,337	7,528	-	3,298	18,163	-	3,939	18	3,957	12,220
222434	Buena Vista Volunteer Fire	86,944	0.178%	7,389	7,582	-	32,815	47,786	-	3,967	-	3,967	12,306
224034	Buford Volunteer Fire	66,666	0.137%	5,666	5,813	-	3,040	14,519	-	3,042	9,496	12,538	9,436
228334	Bull Shoals Volunteer Fire	107,110	0.220%	9,103	9,340	-	8,625	27,068	-	4,887	13,580	18,467	15,161
228324	Bull Shoals Volunteer Police	12,611	0.026%	1,072	1,100	-	3,107	5,279	-	575	245	820	1,785
235634	Burnt Ridge Volunteer Fire	73,833	0.150%	6,232	6,395	-	4,078	16,705	-	3,346	1,100	4,446	10,380
238034	Butterfield Volunteer Fire	219,831	0.451%	18,682	19,170	-	23,573	61,425	-	10,029	1,891	11,920	31,115
258534	Cabot Volunteer Fire	7,222	0.015%	614	630	-	-	1,244	-	329	6,458	6,787	1,022
268234	Caddo Valley Volunteer Fire	106,999	0.219%	9,093	9,330	-	5,358	23,781	-	4,882	6,104	10,986	15,145
268224	Caddo Valley Volunteer Police	52,722	0.108%	4,481	4,597	-	392	9,470	-	2,405	4,549	6,954	7,462
270434	Cairo Volunteer Fire	46,666	0.096%	3,966	4,069	-	74	8,109	-	2,129	1,456	3,585	6,605
260934	Caldwell Volunteer Fire	132,832	0.272%	11,289	11,583	-	16,963	39,855	-	6,060	71	6,131	18,801
273934	Calico Rock Volunteer Fire	67,777	0.139%	5,760	5,910	-	18,278	29,948	-	3,092	1,196	4,288	9,593
276334	Callon Volunteer Fire	93,610	0.192%	7,955	8,163	-	1,867	17,985	-	4,271	9,595	13,866	13,250
279834	Calvert Township Volunteer Fire	54,000	0.111%	4,589	4,709	-	673	9,971	-	2,464	1,477	3,941	7,643
277134	Camden Volunteer Fire	20,000	0.041%	1,700	1,744	-	23	3,467	-	912	1,406	2,318	2,831
285224	Cammack Village Volunteer Police	12,444	0.026%	1,058	1,085	-	78	2,221	-	568	711	1,279	1,761
284434	Camp Volunteer Fire	67,111	0.138%	5,703	5,852	-	634	12,189	-	3,062	215	3,277	9,499
286034	Cane Creek Volunteer Fire	79,777	0.164%	6,780	6,957	-	5,208	18,945	-	3,640	169	3,809	11,292
287934	Capps-Batavia Volunteer Fire	140,499	0.288%	11,940	12,252	-	2,511	26,703	-	6,410	3,012	9,422	19,886
288734	Caraway Volunteer Fire	158,388	0.325%	13,460	13,812	-	11,326	38,598	-	7,226	-	7,226	22,418
298434	Carlisle Volunteer Fire	112,943	0.231%	9,598	9,849	-	767	20,214	-	5,153	7,114	12,267	15,986
305034	Carthage Volunteer Fire	20,000	0.041%	1,700	1,744	-	1,595	5,039	-	912	3,208	4,120	2,831
308534	Cash Volunteer Fire	87,110	0.179%	7,403	7,596	-	9,539	24,538	-	3,974	-	3,974	12,330
309334	Cave City Volunteer Fire	146,777	0.301%	12,474	12,799	-	3,625	28,898	-	6,696	2,532	9,228	20,775
309324	Cave City Volunteer Police	52,888	0.108%	4,495	4,612	-	591	9,698	-	2,413	177	2,590	7,486
310734	Cave Springs Volunteer Fire	93,666	0.192%	7,960	8,168	-	-	16,128	-	4,273	13,456	17,729	13,258
310724	Cave Springs Volunteer Police	13,500	0.028%	1,147	1,177	-	3,547	5,871	-	616	4,942	5,558	1,911



Volunteer Service

Schedule of Pension Amounts by Employer

as of December 31, 2023

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 Share of Plan	Total Employer Pension Expense	
				Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Plan	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Plan	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense			Proportionate Share of Contributions
312334	Cecil Rural Fire Department	\$ 10,389	0.0211%	\$ 883	\$ 906	\$ -	\$ 5,609	\$ 7,398	\$ -	\$ 474	\$ -	\$ 474	\$ 1,470	\$ 3,117	\$ 4,587	\$ 2,356
316634	Center Grove Volunteer Fire	54,944	0.1133%	4,669	4,791	-	65	9,525	-	2,507	6,723	9,230	7,777	(5,421)	1,428	16,615
315834	Center Volunteer Fire	40,000	0.082%	3,399	3,488	-	54	6,941	-	1,825	1,437	3,262	5,662	(2,031)	3,631	2,339
318234	Centerton Volunteer Fire	45,611	0.093%	3,876	3,977	-	202	8,055	-	2,081	1,138	3,219	6,456	(4,117)	2,339	3,459
318224	Centerton Volunteer Police	33,222	0.068%	2,823	2,897	-	187	5,907	-	1,516	3,528	5,044	4,702	(1,243)	1,350	1,348
319034	Central City Volunteer Fire	13,167	0.027%	1,119	1,148	-	78	2,345	-	601	318	919	1,864	(514)	1,350	459
319024	Central City Volunteer Police	6,111	0.013%	519	533	-	42	1,094	-	279	292	571	865	483	1,348	459
323934	Chambersville Volunteer Fire	26,611	0.055%	2,262	2,321	-	-	4,583	-	1,214	3,129	4,343	3,767	(3,308)	459	12,555
327134	Charleston Volunteer Fire	99,166	0.203%	8,428	8,647	-	2,384	19,459	-	4,524	10,839	15,363	14,036	(1,481)	12,555	16,615
330134	Charlotte Volunteer Fire	80,388	0.165%	6,832	7,010	-	9,667	23,509	-	3,668	199	3,867	11,378	5,237	4,543	16,615
333634	Cherokee Village Volunteer Fire	20,000	0.041%	1,700	1,744	-	140	3,584	-	912	12	924	2,831	1,712	4,543	1,428
333624	Cherokee Village Volunteer Police	27,778	0.057%	2,361	2,422	-	269	5,052	-	1,267	9,478	10,745	3,932	(4,203)	2,955	1,428
332834	Cherry Hill Volunteer Fire	101,944	0.209%	8,664	8,890	-	17,038	34,592	-	4,651	165	4,816	14,429	(10,331)	24,960	1,428
334434	Cherry Valley Volunteer Fire	33,333	0.068%	2,833	2,907	-	37	5,777	-	1,521	1,798	3,319	4,718	(3,290)	1,428	1,428
334424	Cherry Valley Volunteer Police	278	0.001%	24	24	-	3	51	-	13	3,313	3,326	39	(1,286)	1,428	26,732
336039	Chickalah Volunteer Fire	62,222	0.128%	5,288	5,426	-	28,800	38,794	-	2,839	-	2,839	8,807	17,925	11,268	11,268
338734	Chidester Volunteer Fire	80,333	0.165%	6,827	7,005	-	380	14,212	-	3,665	2,988	6,653	11,370	(102)	11,268	1,428
339534	Chimes Volunteer Fire	53,333	0.109%	4,532	4,651	-	13	9,196	-	2,433	15,061	17,494	7,549	(9,677)	2,955	15,058
341734	Chicotaw Volunteer Fire	112,166	0.230%	9,532	9,781	-	5,654	24,967	-	5,117	4,241	9,358	15,876	(1,583)	14,293	3,911
344134	Cincinnati Volunteer Fire	60,388	0.124%	5,132	5,266	-	308	10,706	-	2,755	11,694	14,449	8,547	(4,636)	3,911	15,956
348434	Clarendon Volunteer Fire	81,333	0.167%	6,912	7,092	-	1,805	15,809	-	3,711	5,623	9,334	11,512	(293)	11,219	2,955
348424	Clarendon Volunteer Police	7,222	0.015%	614	630	-	1,965	3,209	-	329	-	329	1,022	1,933	2,955	1,428
357334	Clarksville Volunteer Fire	147,443	0.302%	12,530	12,857	-	7,471	32,858	-	6,727	8,233	14,960	20,869	(5,811)	15,058	2,955
357324	Clarksville Volunteer Police	6,555	0.013%	557	572	-	1,723	2,852	-	299	53	352	928	1,731	2,659	10,989
368934	Clinton Volunteer Fire	126,666	0.260%	10,765	11,045	-	19	21,829	-	5,779	7,870	13,649	17,928	(6,939)	10,989	4,906
368924	Clinton Volunteer Police	11,111	0.023%	944	969	-	5,999	7,912	-	507	-	507	1,573	3,333	4,906	6,946
375134	Coal Hill Volunteer Fire	59,944	0.123%	5,094	5,227	-	359	10,680	-	2,735	3,428	6,163	8,485	(1,539)	6,946	991
375124	Coal Hill Volunteer Police	6,667	0.014%	567	581	-	49	1,197	-	304	84	304	944	47	991	25,468
371934	Collegedale Volunteer Fire	165,276	0.341%	14,131	14,500	-	6,477	35,108	-	7,586	828	8,414	23,535	1,933	25,468	3,911
374334	Colt Volunteer Fire	87,610	0.180%	7,445	7,640	-	219	15,304	-	3,997	2,834	6,831	12,401	3,555	15,956	1,428
380834	Compton Volunteer Fire Assoc	27,222	0.056%	2,313	2,374	-	-	4,687	-	1,242	5,187	6,429	3,853	(8,636)	1,428	1,428
383234	Conaway County Volunteer Fire	965,881	1.980%	82,057	84,231	-	26,391	192,679	-	44,068	33,818	77,886	136,706	(9,160)	127,546	1,966
379434	Cooperneck Volunteer Fire	46,666	0.096%	3,966	4,069	-	223	8,258	-	2,129	3,597	5,726	6,605	(4,639)	1,966	3,932
386734	Cord Volunteer Fire	71,944	0.147%	6,114	6,274	-	6,782	19,170	-	3,282	773	4,055	10,183	(6,251)	3,932	11,203
387534	Corning Volunteer Fire	100,166	0.205%	8,513	8,735	-	6,730	23,978	-	4,570	1,295	5,865	14,178	(2,975)	11,203	20,440
397234	Cotter Volunteer Fire	85,666	0.176%	7,280	7,470	-	4,181	18,931	-	3,908	316	4,224	12,125	8,315	20,440	1,428
397224	Cotter Volunteer Police	-	0.000%	-	-	-	2	2	-	-	252	252	-	(1,742)	1,428	7,044
390034	Cotter/Gassville Rural Volunteer Fire	55,277	0.113%	4,698	4,820	-	568	10,086	-	2,522	5,542	8,064	7,824	(780)	7,044	2,142
406534	Cotton Plant Volunteer Fire	20,611	0.042%	1,752	1,797	-	470	4,019	-	940	237	1,177	2,917	(775)	2,142	(27)
406524	Cotton Plant Volunteer Police	-	0.000%	-	-	-	1	1	-	-	1	-	-	(27)	2,142	2,142
407334	Cottonwood Rural Fire Assoc	106,055	0.217%	9,013	9,248	-	17,584	35,845	-	4,839	463	5,302	15,011	6,230	21,241	1,428
408134	County Line Volunteer Fire Assoc	59,277	0.121%	5,038	5,169	-	329	10,536	-	2,704	4,791	7,495	8,990	(8,856)	1,428	1,428
411134	Cove Rural Volunteer Fire	40,944	0.084%	3,480	3,570	-	-	7,050	-	1,868	11,185	13,053	5,795	(7,074)	1,428	1,428
417034	Crawfordsville Volunteer Fire	66,888	0.137%	5,684	5,833	-	928	12,445	-	3,052	3,302	6,354	9,467	1,350	10,817	1,428
427834	Crossett Volunteer Fire	6,667	0.014%	567	581	-	44	1,192	-	304	240	544	944	(1,665)	7,044	395
427824	Crossett Volunteer Police	6,667	0.014%	567	581	-	50	1,198	-	304	-	304	944	(549)	395	14,791
425134	Crow Mountain Fire Protection District	139,665	0.286%	11,869	12,179	-	376	24,424	-	6,372	18,603	24,975	19,768	(4,977)	14,791	22,850
428634	Crystal Fire Protection District	125,277	0.257%	10,647	10,924	-	12,127	33,698	-	5,716	167	5,883	17,732	5,118	22,850	1,428
430834	Curtis Rural Volunteer Fire	53,388	0.109%	4,537	4,656	-	18,885	28,078	-	2,436	-	2,436	7,557	11,158	18,715	1,428
433234	Dalton Volunteer Fire	93,333	0.191%	7,932	8,139	-	698	16,769	-	4,258	-	4,258	13,210	657	13,867	1,933
434034	Damascus Volunteer Fire	40,111	0.082%	3,409	3,498	-	-	6,907	-	1,830	6,392	8,222	5,677	(4,484)	1,933	19,181
446434	Danville Volunteer Fire	126,221	0.259%	10,727	11,007	-	4,220	25,954	-	5,759	6,830	12,589	17,866	1,315	19,181	17,115
455334	Dardanelle Volunteer Fire	111,443	0.228%	9,471	9,718	-	6,477	25,666	-	5,084	4,556	9,640	15,774	1,341	17,115	4,478
455324	Dardanelle Volunteer Police	14,278	0.029%	1,213	1,245	-	2,303	4,761	-	651	-	651	2,021	2,457	4,478	



Volunteer Service

Schedule of Pension Amounts by Employer

as of December 31, 2023

Employer ID	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense		Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Plan Contributions	Total Employer Pension Expense		
		Net Pension Liability	Employer Allocation Percentage	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	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
476634	De Queen Volunteer Fire	\$ 92,944	0.190%	\$ 7,899	\$ 8,105	\$ -	\$ 316	\$ 16,320	\$ -	\$ 4,240	\$ 15,147	\$ 19,387	\$ 13,155	\$ (9,783)	\$ 3,372
463434	Deann Volunteer Fire	53,333	0.109%	4,532	4,651	-	6,597	15,780	-	2,433	1,135	3,568	7,549	3,083	10,632
466934	Decatur Volunteer Fire	73,444	0.151%	6,242	6,404	-	1,150	13,796	-	3,351	4,253	7,604	10,395	954	11,349
466924	Decatur Volunteer Police	40,166	0.082%	3,414	3,503	-	1,859	8,776	-	1,833	6,810	8,643	5,685	(1,918)	3,767
468534	Deer Volunteer Fire	59,999	0.123%	5,099	5,232	-	769	11,100	-	2,737	4,683	7,420	8,492	1,958	10,450
471534	Delaware Volunteer Fire	122,777	0.252%	10,434	10,706	-	4,022	25,162	-	5,601	1,855	7,456	17,378	1,364	18,742
481234	Dermott Volunteer Fire	106,666	0.219%	9,065	9,301	-	123	18,489	-	4,866	3,102	7,968	15,098	(4,096)	11,002
481224	Dermott Volunteer Police	56	0.000%	5	5	-	30	40	-	3	-	3	8	17	25
485534	Des Arc Volunteer Fire	107,388	0.220%	9,126	9,364	-	2,144	20,634	-	4,899	6,040	10,939	15,200	(624)	14,576
485524	Des Arc Volunteer Police	40,000	0.082%	3,899	3,488	-	300	7,187	-	1,825	-	1,825	5,662	283	5,945
487134	Desha Volunteer Fire	127,610	0.262%	10,845	11,128	-	5,348	27,321	-	5,822	-	5,822	18,062	9,244	27,306
486334	Devals Bluff Volunteer Fire	106,166	0.218%	9,022	9,258	-	21,552	39,832	-	4,844	1,487	6,331	15,027	8,223	23,250
486324	Devals Bluff Volunteer Police	-	0.000%	-	-	-	-	-	-	-	1	1	-	(565)	-
496034	Dewitt Volunteer Fire	139,499	0.286%	11,855	12,164	-	6,197	30,216	-	6,364	3,368	9,732	19,745	5,809	25,554
501034	Diaz Volunteer Fire	79,222	0.162%	6,733	6,908	-	467	14,108	-	3,614	3,712	7,326	11,213	(2,695)	8,518
501024	Diaz Volunteer Police	12,722	0.026%	1,081	1,109	-	76	2,266	-	580	558	1,138	1,801	(1,832)	(51)
502924	Dierks Volunteer Police	19,555	0.040%	1,662	1,705	-	118	3,485	-	892	470	1,362	2,768	(622)	2,146
503734	Distric 7 Crawford Co. Volunteer	92,888	0.190%	7,894	8,100	-	13,307	29,301	-	4,238	1,224	5,462	13,148	3,617	16,765
504534	Dodd Mountain Volunteer Fire	47,333	0.097%	4,023	4,127	-	686	8,836	-	2,159	487	2,646	6,700	(4,188)	2,512
516934	Dover Volunteer Fire	75,666	0.155%	6,430	6,598	-	514	13,542	-	3,452	5,294	8,746	10,710	(2,177)	8,533
516924	Dover Volunteer Police	6,056	0.012%	515	528	-	55	1,098	-	276	323	599	857	(1,923)	(1,066)
505334	Dumas Volunteer Fire	126,610	0.259%	10,760	11,041	-	1,413	23,214	-	5,776	3,113	8,889	17,921	2,656	20,577
526634	Dyess Volunteer Fire	59,611	0.122%	5,066	5,198	-	7,254	17,518	-	2,720	6,112	8,832	8,437	3,046	11,483
535534	Earle Volunteer Fire	106,666	0.219%	9,065	9,301	-	12,188	30,554	-	4,866	14,873	19,739	15,098	8,665	23,763
535524	Earle Volunteer Police	1,056	0.002%	90	92	-	570	752	-	48	-	48	149	317	466
536334	East Camden Volunteer Fire	89,999	0.184%	7,649	7,848	-	10,851	26,348	-	4,106	207	4,313	12,739	4,263	17,002
536324	East Camden Volunteer Police	667	0.001%	57	58	-	360	475	-	30	-	30	94	200	294
537134	East End Fire Protection District	146,054	0.299%	12,412	12,736	-	-	25,148	-	6,664	63,983	70,647	20,673	(28,293)	(7,620)
539834	East Pulaski County Volunteer Fire	65,999	0.135%	5,609	5,755	-	5,695	17,059	-	3,011	-	3,011	9,342	7,802	17,144
540134	Elaine Volunteer Fire	113,999	0.234%	9,688	9,941	-	2,922	22,551	-	5,201	-	5,201	16,136	3,215	19,351
556834	Elkins Volunteer Fire	144,999	0.297%	12,323	12,644	-	-	24,967	-	6,615	6,768	13,383	20,523	(4,154)	16,369
556824	Elkins Volunteer Police	21,778	0.045%	1,851	1,899	-	1,104	4,854	-	994	234	1,228	3,082	(372)	2,710
561424	Elm Springs Volunteer Police	59,388	0.122%	5,047	5,179	-	1,742	11,968	-	2,710	7,116	9,826	8,406	(2,649)	5,757
563034	Emmet Volunteer Fire	59,999	0.123%	5,099	5,232	-	6,594	16,925	-	2,737	1,009	3,746	8,492	2,565	11,057
564934	Emp Rural Fire Association	127,832	0.262%	10,864	11,147	-	3,753	25,764	-	5,832	-	5,832	18,094	5,240	23,334
565734	England Volunteer Fire	118,332	0.243%	10,056	10,319	-	-	20,375	-	5,399	5,446	10,845	16,749	(2,434)	14,315
573834	Etowah Volunteer Fire	62,611	0.128%	5,321	5,460	-	750	11,531	-	2,857	6,747	9,604	8,862	(1,294)	7,568
576234	Eudora Volunteer Fire	99,444	0.204%	8,451	8,672	-	8,674	25,797	-	4,537	7,641	12,178	14,075	353	14,428
585134	Eureka Springs Volunteer Fire	119,888	0.246%	10,189	10,454	-	4,065	24,708	-	5,470	722	6,192	16,969	(2,034)	14,935
585124	Eureka Springs Volunteer Police	46,444	0.095%	3,947	4,050	-	1,840	9,837	-	2,119	7,523	9,642	6,574	(5,607)	967
581934	Evansville Volunteer Fire	46,388	0.095%	3,942	4,045	-	119	8,106	-	2,116	6,774	8,890	6,566	(4,233)	2,333
587824	Evening Shade Police	20,000	0.041%	1,700	1,744	-	4,969	8,413	-	912	-	912	2,831	5,310	8,141
587834	Evening Shade Volunteer Fire	60,166	0.123%	5,113	5,247	-	4,982	15,342	-	2,745	13,486	16,231	8,516	(1,722)	6,794
592434	Faircrest Volunteer Fire	133,777	0.274%	11,369	11,665	-	1,125	24,159	-	6,103	3,196	9,299	18,935	3,227	22,162
595934	Fairfield Bay Volunteer Fire	293,331	0.601%	24,928	25,579	-	49,268	99,775	-	13,383	-	13,383	41,518	32,883	74,401
598334	Fairview Fire Protection District Volunteer Fire	66,611	0.137%	5,661	5,809	-	48	11,518	-	3,039	1,635	4,674	9,428	(3,027)	6,401
599134	Fairview Rural Fire District	52,666	0.108%	4,476	4,593	-	636	9,705	-	2,403	896	3,299	7,454	3,136	7,590
604134	Farmington Volunteer Fire	114,055	0.234%	9,693	9,946	-	5,094	24,733	-	5,204	20,807	26,011	16,143	(9,820)	6,523
604124	Farmington Volunteer Police	32,611	0.067%	2,771	2,844	-	247	5,862	-	1,488	3,438	4,926	4,616	(1,074)	3,542
620334	Fifty Six Volunteer Fire	40,000	0.082%	3,899	3,488	-	282	7,169	-	1,825	241	2,066	5,662	(2,092)	3,570
626234	Fire District #6 Crawford Co	40,000	0.082%	3,899	3,488	-	7,341	14,228	-	1,825	-	1,825	5,662	2,284	7,946
625434	Fisher Volunteer Fire	86,666	0.178%	7,365	7,557	-	607	15,529	-	3,954	477	4,431	12,267	(1,702)	10,565
630034	Flippin Volunteer Fire	72,333	0.148%	6,147	6,308	-	583	13,038	-	3,300	3,852	7,152	10,238	(1,520)	8,718
630024	Flippin Volunteer Police	6,667	0.014%	567	581	-	252	1,400	-	304	3,300	3,604	944	(2,717)	(1,773)



Volunteer Service

Schedule of Pension Amounts by Employer

as of December 31, 2023

Employer ID	Employer	Net Pension Liability	Employer Allocation Percentage	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense					
				Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
632734	Fioral Volunteer Fire	\$ 47,333	0.097%	\$ 4,023	\$ 4,127	\$ -	\$ 3,343	\$ 11,493	\$ -	\$ 2,159	\$ 3,084	\$ 5,243	\$ 6,700	\$ 2,000	\$ 8,700
634334	Fordyce Volunteer Fire	75,444	0.155%	6,412	6,579	-	4,263	17,254	-	3,442	2,220	5,662	10,678	6,087	16,765
635134	Foreman Volunteer Fire	88,610	0.182%	7,530	7,727	-	1,603	16,860	-	4,043	189	4,232	12,542	94	12,636
644034	Forrest City Volunteer Fire	32,555	0.067%	2,767	2,839	-	1,832	7,438	-	1,485	10,380	11,865	4,608	(2,221)	2,387
644034	Forrest City Volunteer Police	26,666	0.055%	2,266	2,325	-	133	4,724	-	1,217	3,689	4,906	3,774	(2,938)	836
654824	Fort Smith Volunteer Police	39,222	0.080%	3,333	3,420	-	8,766	15,519	-	1,789	7,080	8,869	5,552	7,615	13,167
658034	Fountain Lake Volunteer Fire	120,610	0.247%	10,250	10,517	-	9,940	30,707	-	5,503	10,505	16,008	17,071	9,626	26,697
662934	Fox Volunteer Fire	74,833	0.153%	6,360	6,526	-	1,020	13,506	-	3,414	10,762	14,176	10,552	(2,941)	7,611
664534	Frenchport Volunteer Fire	132,666	0.272%	11,274	11,569	-	2,117	24,960	-	6,053	4,909	10,962	18,778	11,148	29,926
680734	Gallatin Volunteer Fire	112,555	0.231%	9,565	9,815	-	4,587	23,967	-	5,135	48	5,183	15,931	13,336	27,267
683134	Garland Volunteer Fire	40,000	0.082%	3,399	3,488	-	300	7,187	-	1,825	-	1,825	5,662	282	5,944
689034	Garnett Volunteer Fire	100,610	0.206%	8,550	8,773	-	574	17,897	-	4,590	2,967	7,557	14,241	86	14,327
693034	Gassville Volunteer Fire	87,110	0.179%	7,403	7,596	-	-	14,999	-	3,974	4,689	8,663	12,330	(5,819)	6,511
693034	Gassville Volunteer Police	20,000	0.041%	1,700	1,744	-	592	4,036	-	912	3,445	4,357	2,831	249	3,080
704834	Gentry Volunteer Fire	131,777	0.270%	11,199	11,491	-	788	23,478	-	6,012	6,518	12,530	18,652	(2,588)	16,064
704834	Gentry Volunteer Police	26,778	0.055%	2,276	2,315	-	279	4,890	-	1,222	4,904	6,126	3,790	774	4,564
713734	Gillett Volunteer Fire	66,666	0.137%	5,666	5,813	-	6,847	18,326	-	3,042	1,118	4,160	9,436	2,577	12,013
718834	Gillham Volunteer Fire	59,222	0.121%	5,033	5,164	-	6,755	16,952	-	2,702	6,271	8,973	8,382	751	9,133
724234	Glenwood Volunteer Fire	114,221	0.234%	9,707	9,960	-	7,506	27,173	-	5,211	-	5,211	16,167	3,241	19,408
724234	Glenwood Volunteer Police	37,555	0.077%	3,192	3,275	-	2,121	8,588	-	1,713	4,777	6,490	5,316	(123)	5,193
727734	Goshen Fire Dist Assoc	100,166	0.205%	8,513	8,735	-	7,248	24,496	-	4,570	950	5,520	14,178	1,578	15,756
726924	Goshen Volunteer Police	-	0.000%	-	-	-	-	-	-	-	1,865	1,865	-	(10,879)	(9,014)
733134	Gosnell Volunteer Fire	125,443	0.257%	10,661	10,939	-	3,937	25,537	-	5,723	1,552	7,275	17,755	(3,500)	14,255
733134	Gosnell Volunteer Police	6,944	0.014%	590	606	-	1,955	3,151	-	317	-	317	983	1,642	2,625
736634	Gould Volunteer Fire	72,888	0.149%	6,194	6,356	-	12	12,562	-	3,325	3,662	6,987	10,317	(3,051)	7,266
735834	Grady Volunteer Fire	93,333	0.191%	7,932	8,139	-	656	16,727	-	4,258	204	4,462	13,210	(2,857)	10,353
739034	Gravel Ridge Fire Protection Dist.	106,666	0.219%	9,065	9,301	-	10,746	29,112	-	4,866	8,452	13,318	15,098	(6,101)	8,997
737434	Gravette Volunteer Fire	186,943	0.383%	15,887	16,302	-	16,462	48,651	-	8,529	595	9,124	26,460	4,796	31,256
737424	Gravette Volunteer Police	19,389	0.040%	1,648	1,691	-	3,308	6,647	-	885	366	1,251	2,744	2,816	5,560
741234	Grayson Fire Assoc	26,666	0.055%	2,266	2,325	-	200	4,791	-	1,217	-	1,217	3,774	(409)	3,365
743934	Green Forest Volunteer Fire	134,054	0.275%	11,392	11,690	-	921	24,003	-	6,116	2,706	8,822	18,974	3,070	22,044
743924	Green Forest Volunteer Police	222	0.000%	19	19	-	249	287	-	10	3,269	3,279	31	(141)	(110)
744734	Greenbrier Volunteer Fire	168,443	0.345%	14,315	14,688	-	8,889	37,892	-	7,685	11,656	19,341	23,842	6,199	30,041
746324	Greenland Volunteer Police	20,166	0.041%	1,714	1,759	-	7,102	10,575	-	920	-	920	2,854	4,065	6,919
749834	Greenwood Rural Volunteer Fire	73,333	0.150%	6,232	6,395	-	239	12,866	-	3,346	8,368	11,714	10,380	(15,374)	(4,994)
747139	Greenwood Volunteer Fire	271,220	0.556%	23,049	23,651	-	11,333	58,033	-	12,374	2,736	15,110	38,389	(1,402)	37,287
747129	Greenwood Volunteer Police	2,448	0.005%	225	231	-	1,430	1,886	-	121	-	121	375	794	1,169
754434	Greers Ferry Volunteer Fire	152,721	0.313%	12,979	13,317	-	3,142	29,438	-	6,968	967	7,935	21,616	(598)	21,018
763334	Grover Township Volunteer Fire	80,444	0.165%	6,836	7,015	-	239	14,090	-	3,670	12,712	16,382	11,386	(8,037)	3,349
773034	Grubbs Volunteer Fire	113,332	0.232%	9,631	9,883	-	7,184	26,698	-	5,171	7,704	12,875	16,041	(1,550)	14,491
770634	Gum Springs Volunteer Fire	73,333	0.150%	6,232	6,395	-	-	12,627	-	3,346	3,485	6,831	10,380	(6,981)	3,399
774934	Gurdon Volunteer Fire	114,555	0.235%	9,735	9,989	-	15,153	34,877	-	5,226	-	5,226	16,214	9,251	25,465
775734	Guy Community Volunteer Fire	57,888	0.119%	4,920	5,048	-	26	9,994	-	2,641	7,323	9,964	8,194	(6,457)	1,737
776534	Hackett Volunteer Fire	107,277	0.220%	9,117	9,355	-	-	18,472	-	4,894	7,822	12,716	15,184	(7,018)	8,166
776524	Hackett Volunteer Police	13,333	0.027%	1,133	1,163	-	3,315	5,611	-	608	3,248	3,856	1,887	1,517	3,404
784634	Hagarville #10 #3	87,166	0.179%	7,408	7,601	-	846	15,855	-	3,977	218	4,195	12,338	(1,575)	10,763
788934	Halley Volunteer Fire	46,666	0.096%	3,966	4,069	-	328	8,363	-	2,129	747	2,876	6,605	(6,354)	2,251
793534	Hamburg Volunteer Fire	153,110	0.314%	13,012	13,351	-	39	26,402	-	6,985	4,132	11,117	21,671	179	21,850
804434	Hampton Volunteer Fire	106,666	0.219%	9,065	9,301	-	8,495	26,861	-	4,866	-	4,866	15,098	11,482	26,580
804424	Hampton Volunteer Police	-	0.000%	-	-	-	2	2	-	-	13	13	-	(50)	(50)
807934	Hard Cove Fire Prot District	133,332	0.273%	11,331	11,627	-	303	23,261	-	6,083	4,198	10,281	18,872	273	19,145
812534	Hardin Volunteer Fire	81,444	0.167%	6,921	7,102	-	14,235	28,258	-	3,716	-	3,716	11,528	14,837	26,365
813334	Hardy Volunteer Fire	101,166	0.207%	8,597	8,822	-	-	17,419	-	4,616	18,056	22,672	14,319	(11,272)	3,047
813324	Hardy Volunteer Police	20,000	0.041%	1,700	1,744	-	7,165	10,609	-	912	-	912	2,831	4,576	7,407



Volunteer Service Schedule of Pension Amounts by Employer as of December 31, 2023

Employer ID	Employer	Net Pension Liability	Employer Allocation Percentage	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense					
				Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Total Employer Pension Expense			
814134	Harmon Volunteer Fire	\$ 112,610	0.231%	\$ 9,570	\$ 9,830	\$ -	\$ 14,056	\$ 33,446	\$ -	\$ 5,138	\$ -	\$ 5,138	\$ 15,939	\$ 8,874	\$ 24,813
816834	Harrell Volunteer Fire	125,666	0.258%	10,680	10,958	-	4,197	25,835	-	5,733	4,150	9,883	17,787	3,098	20,885
823034	Harrisburg Volunteer Fire	127,610	0.262%	10,845	11,128	-	6,238	28,211	-	5,822	2,787	8,609	18,062	9,015	27,077
834634	Harrison Volunteer Fire	13,000	0.027%	1,105	1,134	-	214	2,453	-	593	4,970	5,563	1,840	(3,652)	(1,812)
843534	Harrison Volunteer Police	40,555	0.083%	3,447	3,536	-	355	7,338	-	1,850	1,452	3,302	5,740	(1,266)	4,474
843534	Hartford Volunteer Police	106,999	0.219%	9,093	9,330	-	16,254	34,677	-	4,882	1,546	6,428	15,145	(850)	14,295
843234	Hartford Volunteer Police	-	0.000%	-	-	-	1	1	-	-	-	9	-	(598)	(598)
847834	Haskell Volunteer Fire	79,833	0.164%	6,785	6,962	-	16	13,763	-	3,642	11,559	15,201	11,300	(7,057)	4,243
847824	Haskell Volunteer Police	19,500	0.040%	1,657	1,700	-	86	3,443	-	890	492	1,382	2,760	(1,757)	1,003
849434	Hatfield Volunteer Fire	99,999	0.205%	8,498	8,720	-	745	17,963	-	4,562	-	4,562	14,154	2,911	17,065
853234	Hazen Volunteer Fire	113,999	0.234%	9,688	9,941	-	817	20,446	-	5,201	2,952	8,153	16,136	(1,456)	14,680
862134	Heber Springs Volunteer Fire	134,054	0.275%	11,392	11,690	-	3,972	27,054	-	6,116	10,098	16,214	18,974	(3,833)	15,141
862134	Heber Springs Volunteer Police	-	0.000%	-	-	-	-	-	-	-	9	9	-	(30)	(30)
865624	Hector Volunteer Police	13,333	0.027%	1,133	1,163	-	1,793	4,089	-	608	771	1,379	1,887	(2,346)	(459)
864834	Helena-West Helena Volunteer Fire	67,944	0.139%	5,774	5,925	-	5,738	17,437	-	3,100	9,471	12,571	9,617	4,463	13,880
864824	Helena-West Helena Volunteer Police	7,055	0.014%	600	615	-	216	1,431	-	322	5,487	999	(8,603)	(7,604)	(7,604)
875334	Hensley Volunteer Fire	36,722	0.075%	3,121	3,202	-	52	6,375	-	1,675	6,931	8,606	5,198	(7,289)	(2,091)
865634	Hermitage Volunteer Fire	46,666	0.096%	3,366	3,469	-	62	8,097	-	2,129	1,382	3,511	6,605	(1,944)	4,661
865624	Hermitage Volunteer Police	13,333	0.027%	1,133	1,163	-	64	2,360	-	608	3,455	4,063	1,887	(1,242)	645
882634	Hickory Creek Volunteer Fire	40,000	0.082%	3,399	3,488	-	1,863	8,750	-	1,825	457	2,282	5,662	(2,047)	3,615
883434	Hickory Ridge Volunteer Fire	106,555	0.218%	9,055	9,292	-	932	19,279	-	4,861	-	4,861	15,082	758	15,840
884234	Higginson Volunteer Fire	-	0.000%	-	-	-	1	1	-	-	-	-	-	(6,726)	(6,726)
884239	Higginson Volunteer Fire	130,443	0.267%	11,086	11,375	-	10,754	33,215	-	5,951	217	6,168	18,463	13,298	31,761
884224	Higginson Volunteer Police	-	0.000%	-	-	-	1	1	-	-	1	-	(2,242)	(2,242)	(2,242)
884229	Higginson Volunteer Police	23,778	0.049%	2,021	2,073	-	158	4,252	-	1,085	1,870	2,955	3,366	(601)	2,765
885034	Highfill Volunteer Fire	141,054	0.289%	11,987	12,300	-	-	24,287	-	6,435	10,713	17,148	19,965	(9,282)	10,683
885024	Highfill Volunteer Police	40,000	0.082%	3,399	3,488	-	255	7,142	-	1,825	3,458	5,283	5,662	(2,855)	2,807
890734	Highland Volunteer Fire	66,666	0.137%	5,666	5,813	-	77	11,556	-	3,042	1,472	4,514	9,436	(3,616)	5,820
890724	Highland Volunteer Police	40,000	0.082%	3,399	3,488	-	544	7,431	-	1,825	-	1,825	5,662	(2,559)	8,221
887734	Highway 15 South Volunteer Fire	93,721	0.192%	7,965	8,173	-	6,873	23,011	-	4,276	17,211	21,487	13,265	(7,590)	5,675
889334	Highway 286 East Volunteer Fire	94,388	0.193%	8,021	8,231	-	579	16,831	-	4,306	5,777	11,883	13,360	(5,538)	9,822
991134	Highway 70 West Fpa	-	0.000%	-	-	-	-	-	-	-	34,859	34,859	-	(44,249)	(44,249)
954734	Highway 94 East Volunteer Fire	53,444	0.110%	4,542	4,660	-	3,352	12,554	-	2,438	1,646	4,084	7,565	(2,873)	4,692
886934	Hilltop Fire District# 51	93,333	0.191%	7,932	8,139	-	2,020	18,091	-	4,258	6,867	11,125	13,210	(3,544)	9,666
888534	Hilltop Volunteer Fire	92,944	0.190%	7,899	8,105	-	-	16,004	-	4,240	1,477	5,717	13,155	(3,548)	9,607
900834	Holiday Island Volunteer Fire	97,221	0.199%	8,262	8,478	-	23,459	40,199	-	4,436	7,724	12,160	13,761	4,267	18,028
891534	Holland Volunteer Fire	87,388	0.179%	7,427	7,620	-	2,145	17,192	-	3,987	10,315	14,302	12,369	(4,439)	7,930
893134	Hollis Volunteer Fire	80,499	0.165%	6,841	7,020	-	585	14,446	-	3,673	6,283	9,956	11,394	(764)	10,630
892334	Holly Grove Volunteer Fire	73,333	0.150%	6,232	6,395	-	4,052	16,679	-	3,346	224	3,570	10,380	718	11,098
892324	Holly Grove Volunteer Police	6,722	0.014%	571	586	-	3,332	4,489	-	307	1,859	2,166	951	(880)	71
901634	Hon Volunteer Fire	59,999	0.123%	5,099	5,232	-	8,970	19,301	-	2,737	226	2,963	8,492	4,826	13,318
902434	Hope Volunteer Fire	20,000	0.041%	1,700	1,744	-	151	3,595	-	-	912	912	2,831	140	2,971
903234	Hopewell Fire District	45,111	0.092%	3,834	3,934	-	13,019	20,787	-	2,058	-	2,058	6,385	7,583	13,968
906734	Horatio Volunteer Fire	141,721	0.290%	12,044	12,358	-	5,456	29,858	-	6,466	-	6,466	20,059	4,063	24,122
908334	Horseshoe Lake Volunteer Fire	86,666	0.178%	7,365	7,557	-	647	15,569	-	3,954	-	3,954	12,267	611	12,878
921034	Hot Springs Village Volunteer Fire	47,666	0.098%	4,051	4,157	-	66	8,274	-	2,175	9,918	12,093	6,747	(13,801)	(7,054)
921024	Hot Springs Village Volunteer Police	6,667	0.014%	567	581	-	3,568	4,716	-	304	-	304	944	1,996	2,940
932634	Hoxie Volunteer Fire	133,554	0.274%	11,350	11,646	-	12,918	35,914	-	6,093	653	6,746	18,903	5,138	24,041
932624	Hoxie Volunteer Police	20,666	0.042%	1,756	1,802	-	758	4,316	-	943	-	943	2,925	2,073	4,998
941534	Hughes Volunteer Fire	106,721	0.219%	9,070	9,306	-	15,347	33,723	-	4,869	-	4,869	15,105	9,303	24,408
941524	Hughes Volunteer Police	6,278	0.013%	534	547	-	9,452	10,533	-	286	16,726	17,012	889	(1,185)	(296)
951234	Humphrey Volunteer Fire	66,999	0.137%	5,694	5,842	-	258	11,794	-	3,057	1,605	4,662	9,483	495	9,978
951224	Humphrey Volunteer Police	6,389	0.013%	543	557	-	3,315	4,415	-	291	-	291	904	1,899	2,803
971734	Huntington Volunteer Fire	73,333	0.150%	6,232	6,395	-	4,515	17,142	-	3,346	-	3,346	10,380	4,746	15,126



Volunteer Service Schedule of Pension Amounts by Employer as of December 31, 2023

Employer ID	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense		Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Plan	Total Employer Pension Expense		
		Net Pension Liability	Employer Allocation Percentage	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions			Total Deferred Inflows of Resources	Proportionate Share of Pension Expense
971724	Huntington Volunteer Police	\$ 6,667	0.014%	\$ 567	\$ 581	\$ -	\$ 3,464	\$ 4,612	\$ -	\$ 304	\$ 1	\$ 305	\$ 944	\$ 1,982	\$ 2,926
962834	Huntsville Volunteer Fire	116,110	0.238%	9,868	10,125	-	8,698	28,691	-	5,297	728	6,025	16,434	776	17,210
962824	Huntsville Volunteer Police	13,222	0.027%	1,124	1,153	-	-	2,277	-	603	15,531	16,134	1,871	(10,565)	(8,694)
981434	Huttig Volunteer Fire	67,944	0.139%	5,774	5,925	-	-	11,699	-	3,100	8,422	11,522	9,617	(9,200)	417
1001434	Imboden Volunteer Fire	99,999	0.205%	8,498	8,720	-	7,597	24,815	-	4,562	759	5,321	14,154	876	15,030
1003034	Inspiration Point Rural Fire Protection District	61,999	0.127%	5,269	5,406	-	-	10,675	-	2,829	12,777	15,606	8,775	(7,277)	1,498
1006534	Ione Community Fire	40,833	0.084%	3,470	3,561	-	719	7,750	-	1,863	-	1,863	5,780	(604)	5,176
1031634	Jasper Volunteer Fire	36,833	0.075%	3,130	3,212	-	-	6,342	-	1,680	3,759	5,439	5,213	(4,832)	381
1039134	Johnson Area Volunteer Fire	-	0.000%	-	-	-	-	-	-	-	1	1	-	(581)	(581)
1030834	Johnson County Rfd #1	108,277	0.222%	9,202	9,442	-	44,064	62,708	-	4,940	2,236	7,176	15,326	15,343	30,669
1032434	Johnson County Rfd #2	99,666	0.204%	8,470	8,691	-	22,795	39,956	-	4,547	-	4,547	14,107	14,512	28,619
1034034	Johnson County Rfd #4	73,555	0.151%	6,251	6,414	-	3,482	16,147	-	3,356	2,830	6,186	10,411	1,523	11,934
1035934	Johnson County Rfd #5	38,833	0.080%	3,300	3,386	-	-	6,686	-	1,772	9,325	11,097	5,496	(10,099)	(4,603)
1037534	Johnson County Rfd #7	65,999	0.135%	5,609	5,755	-	419	11,783	-	3,011	281	3,292	9,342	271	9,613
1041334	Johnson County Rfd #8	140,554	0.288%	11,945	12,257	-	4,231	28,433	-	6,413	9,953	16,366	19,894	589	20,487
1038334	Johnson Volunteer Fire	113,610	0.233%	9,655	9,907	-	9,376	28,938	-	5,183	7,715	12,898	16,081	(115)	15,916
1040534	Joiner Volunteer Fire	87,166	0.179%	7,408	7,601	-	4,251	19,260	-	3,977	490	4,467	12,338	1,443	13,781
1050224	Jonesboro Volunteer Police	6,667	0.014%	567	581	-	51	1,199	-	304	-	304	944	48	992
1052934	Joplin Volunteer Fire	106,666	0.219%	9,065	9,301	-	1,028	19,394	-	4,866	-	4,866	15,098	1,849	16,947
1058834	Judsonia Volunteer Fire	133,277	0.273%	11,326	11,622	-	5,008	27,956	-	6,081	232	6,313	18,864	10,737	29,601
1058824	Judsonia Volunteer Police	33,500	0.069%	2,847	2,921	-	4,631	10,399	-	1,528	1,426	2,954	4,742	6,175	10,917
1061834	Junction City Volunteer Fire	69,833	0.143%	5,935	6,090	-	2,176	14,201	-	3,186	975	4,161	9,884	(5,545)	4,339
1061824	Junction City Volunteer Police	8,833	0.014%	581	596	-	3,692	4,869	-	312	1,759	2,071	967	338	1,305
1070734	Keiser Volunteer Fire	113,332	0.232%	9,631	9,883	-	5,554	25,068	-	5,171	-	5,171	16,041	14,462	30,503
1080434	Kensett Volunteer Fire	55,166	0.113%	4,688	4,811	-	1,054	10,553	-	2,517	2,594	5,111	7,808	(9,805)	(1,997)
1080424	Kensett Volunteer Police	611	0.001%	52	53	-	330	435	-	28	6,702	6,730	86	(7,287)	(7,201)
1081234	Keo Volunteer Fire	39,722	0.081%	3,376	3,464	-	67	6,907	-	1,812	6,749	8,561	5,622	(3,098)	2,524
1085534	Knoxville Volunteer Fire	27,333	0.056%	2,323	2,383	-	107	4,813	-	1,247	3,264	4,511	3,869	(3,300)	569
1087134	Krooked Creek Volunteer Fire	109,166	0.224%	9,277	9,519	-	-	18,796	-	4,981	4,844	9,825	15,451	(6,685)	8,766
1100234	Lake City Volunteer Fire	172,721	0.354%	14,679	15,061	-	16,411	46,151	-	7,880	-	7,880	24,447	12,607	37,054
1104034	Lake Hamilton Fire Protection District	138,832	0.285%	11,799	12,106	-	788	24,693	-	6,334	4,746	11,080	19,651	2,413	22,064
1103734	Lake Hamilton Volunteer Fire	-	0.000%	-	-	-	2	2	-	-	-	-	-	(680)	(680)
1106134	Lake Maumelle Area Rfd	140,054	0.287%	11,902	12,213	-	1,583	25,698	-	6,390	28,778	35,168	19,824	(9,197)	10,627
1108834	Lake Norrell Area Fire Protection District	73,333	0.150%	6,232	6,395	-	3,889	16,516	-	3,346	-	3,346	10,380	8,613	18,993
1120734	Lake Village Volunteer Fire	139,999	0.287%	11,898	12,208	-	1,046	25,152	-	6,387	-	6,387	19,816	2,747	22,563
1120724	Lake Village Volunteer Police	6,667	0.014%	567	581	-	294	1,442	-	304	-	304	944	1,759	2,703
1111824	Lakeview Volunteer Police	13,444	0.028%	1,143	1,172	-	73	2,388	-	613	1,561	2,174	1,903	(1,608)	295
1122334	Lakeway Rural Volunteer Fire	5,667	0.012%	482	494	-	3,060	4,036	-	259	-	259	802	1,700	2,502
1086334	Lamar Volunteer Fire	67,666	0.139%	5,751	5,901	-	-	11,652	-	3,087	6,405	9,492	9,578	(7,062)	2,516
1126634	Landis Volunteer Fire	132,832	0.272%	11,289	11,583	-	14,041	36,913	-	6,060	-	6,060	18,801	14,797	33,598
1130434	Lavaca Volunteer Fire	101,110	0.207%	8,593	8,817	-	7,861	25,271	-	4,613	2,522	7,135	14,311	4,862	19,173
1130424	Lavaca Volunteer Police	27,389	0.056%	2,328	2,388	-	3,195	7,911	-	1,250	2,804	4,054	3,877	(363)	3,514
1132034	Lawson-Urbana Volunteer Fire	73,333	0.150%	6,232	6,395	-	516	13,143	-	3,346	232	3,578	10,380	9,097	9,942
1133934	Lazy Acres Volunteer Fire	40,000	0.082%	3,399	3,488	-	300	7,187	-	1,825	-	1,825	5,662	280	5,942
1140134	Leachville Volunteer Fire	140,443	0.288%	11,935	12,247	-	3,063	27,245	-	6,408	-	6,408	19,879	3,958	23,837
1140124	Leachville Volunteer Police	6,667	0.014%	567	581	-	3,331	4,479	-	304	3,523	3,827	944	1,540	2,484
1141634	Lead Hill Volunteer Fire	86,666	0.178%	7,365	7,557	-	4,063	18,985	-	3,954	-	3,954	12,267	1,954	14,221
1150934	Lepanto Volunteer Fire	139,110	0.285%	11,822	12,131	-	5,371	29,324	-	6,347	1,880	8,227	19,690	533	20,223
1151734	Leslie Volunteer Fire	72,722	0.149%	6,180	6,341	-	676	13,197	-	3,318	7,549	10,867	10,293	(1,227)	9,066
1152534	Lewisville Volunteer Fire	106,944	0.219%	9,089	9,326	-	2,315	20,730	-	4,879	17,238	22,117	15,137	(6,001)	9,136
1153334	Liberty Volunteer Fire	40,000	0.082%	3,399	3,488	-	-	6,887	-	1,825	42,014	43,839	5,662	(2,957)	(22,295)
1161434	Lincoln Volunteer Fire	77,444	0.159%	6,581	6,753	-	8,711	22,045	-	3,533	16,217	19,750	10,962	(7,134)	3,828
1161424	Lincoln Volunteer Police	33,333	0.068%	2,833	2,907	-	38	5,778	-	1,521	13,617	15,138	4,718	(2,184)	2,534
1164934	Linwood-Moscow Volunteer Fire	73,610	0.151%	6,256	6,419	-	489	13,164	-	3,358	13,385	16,743	10,419	(4,955)	5,464



Volunteer Service

Schedule of Pension Amounts by Employer

as of December 31, 2023

Employer ID	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense		Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Plan	Total Employer Pension Expense		
		Net Pension Liability	Employer Allocation Percentage	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources			Proportionate Share of Plan Pension Expense	
1157634	Little Flock Volunteer Fire	\$ 93,333	0.191%	\$ 7,932	\$ 8,139	\$ -	\$ 13,811	\$ 29,882	\$ -	\$ 4,258	\$ 4,214	\$ 8,472	\$ 13,210	\$ 3,527	\$ 16,737
1157624	Little Flock Volunteer Police	13,167	0.027%	1,119	1,148	-	3,530	5,797	-	601	1,601	2,202	1,864	1,299	3,163
1170334	Lockesburg Volunteer Fire	171,387	0.351%	14,565	14,945	-	14,611	44,121	-	7,819	-	7,819	24,258	12,308	36,566
1175434	London Rural Volunteer Fire	132,332	0.271%	11,246	11,540	-	775	23,561	-	6,037	6,454	12,911	18,731	289	19,020
1176234	Lone Rock Volunteer Fire	71,388	0.146%	6,067	6,225	-	13,103	25,395	-	3,257	1,550	4,807	10,104	4,209	14,313
1180034	Lonoke Volunteer Fire	133,999	0.275%	11,388	11,685	-	752	23,825	-	6,113	6,547	12,660	18,966	3,344	15,622
1185134	Louann Volunteer Fire	52,833	0.108%	4,490	4,607	-	1	9,098	-	2,410	3,267	5,677	7,478	3,217	4,261
1190834	Lowell Volunteer Fire	6,056	0.012%	515	528	-	3,156	4,199	-	276	3,220	3,496	857	(1,010)	(153)
1190824	Lowell Volunteer Police	26,055	0.053%	2,214	2,272	-	1,662	6,148	-	1,189	3,561	4,750	3,688	(214)	3,474
1195934	Luxora Volunteer Fire	73,333	0.150%	6,232	6,395	-	546	13,173	-	3,346	-	3,346	10,380	1,084	11,464
1199134	Lynne Volunteer Fire	79,999	0.164%	6,799	6,996	-	494	14,269	-	3,650	3,065	6,715	11,323	(2,343)	8,980
1209234	Magazine Volunteer Fire	26,666	0.055%	2,266	2,325	-	3,874	8,465	-	1,217	1,626	2,843	3,774	1,664	5,438
1214934	Magnet Cove Volunteer Fire	73,944	0.152%	6,284	6,448	-	653	13,385	-	3,374	195	3,569	10,466	6,436	16,902
1218134	Magnolia Volunteer Fire	59,555	0.122%	5,061	5,193	-	2,352	12,606	-	2,717	3,762	6,479	8,430	2,543	10,973
1218124	Magnolia Volunteer Police	72,555	0.149%	6,166	6,327	-	834	13,327	-	3,310	455	3,765	10,270	911	11,181
1229734	Malvern Volunteer Fire	26,611	0.059%	2,262	2,321	-	3,528	8,111	-	1,214	1,512	2,726	3,767	(7,802)	(4,035)
1239434	Mammoth Spring Volunteer Fire	73,777	0.151%	6,270	6,433	-	2,322	15,025	-	3,366	10,904	14,270	10,443	(10,788)	(345)
1248334	Manila Volunteer Fire	142,443	0.292%	12,105	12,421	-	1,063	25,589	-	6,499	11,500	17,999	20,162	(1,019)	19,143
1258034	Mansfield Volunteer Fire	40,000	0.082%	3,399	3,488	-	-	6,887	-	1,825	10,509	12,334	5,662	(8,499)	(2,837)
1263734	Marble Volunteer Fire	26,666	0.055%	2,266	2,325	-	201	4,792	-	1,217	-	1,217	3,774	1,034	2,740
1268834	Marianna Volunteer Fire	108,332	0.222%	9,207	9,447	-	953	19,607	-	4,942	5,383	10,325	15,334	1,949	17,283
1268824	Marianna Volunteer Police	-	0.000%	-	-	-	1	1	-	-	1	1	-	(16)	(16)
1278534	Marion Volunteer Fire	235,276	0.482%	19,995	20,516	-	8,337	48,948	-	10,734	-	10,734	33,301	8,468	41,769
1278524	Marion Volunteer Police	143,165	0.293%	12,167	12,484	-	23,106	47,757	-	6,532	-	6,532	20,264	22,229	42,493
1288234	Marked Tree Volunteer Fire	109,110	0.224%	9,273	9,515	-	3,624	22,412	-	4,978	26,533	31,511	15,444	(12,512)	2,932
1288224	Marked Tree Volunteer Police	833	0.002%	71	73	-	449	593	-	38	-	38	118	250	368
1297134	Marmaduke Volunteer Fire	105,388	0.216%	8,956	9,190	-	297	18,443	-	4,808	5,261	10,069	14,917	(3,653)	11,264
1297124	Marmaduke Volunteer Police	20,000	0.041%	1,700	1,744	-	3,488	6,932	-	912	7,071	7,983	2,831	(1,480)	1,351
1305634	Marshall Volunteer Fire	73,110	0.150%	6,213	6,375	-	38	12,626	-	3,336	11,713	15,049	10,348	(10,615)	(267)
1305624	Marshall Volunteer Police	6,667	0.014%	567	581	-	-	1,148	-	304	1,706	2,010	944	(1,679)	(735)
1308034	Marvell Volunteer Fire	119,999	0.246%	10,198	10,446	-	3,578	24,240	-	5,475	12,905	18,380	16,985	(2,859)	14,126
1308024	Marvell Volunteer Police	6,667	0.014%	567	581	-	1,576	2,724	-	304	3,255	3,559	944	(751)	193
1318834	Maumelle Volunteer Fire	39,389	0.081%	3,347	3,435	-	2	6,784	-	1,797	12,004	13,801	5,575	(8,068)	(2,493)
1324234	Mayflower Volunteer Fire	125,443	0.257%	10,661	10,939	-	15,527	37,127	-	5,723	3,859	9,582	17,755	3,216	20,971
1324224	Mayflower Volunteer Police	-	0.000%	-	-	-	510	510	-	-	13,968	-	-	(9,576)	(9,576)
1326934	Maynard Volunteer Fire	86,610	0.178%	7,361	7,553	-	7,157	22,071	-	3,951	225	4,176	12,259	2,657	14,916
1328534	Mccrory Volunteer Fire	139,999	0.287%	11,898	12,208	-	2,249	26,355	-	6,387	10,031	16,418	19,816	(4,272)	15,544
1328524	Mccrory Volunteer Police	-	0.000%	-	-	-	4	4	-	-	3,374	3,374	-	(1,928)	(1,928)
1338234	McGehee Volunteer Fire	98,499	0.202%	8,371	8,589	-	14	16,974	-	4,494	15,534	20,028	13,942	(12,440)	1,702
1347134	McNeil Volunteer Fire	93,944	0.193%	7,984	8,192	-	4,632	20,808	-	4,286	-	4,286	13,297	6,034	19,331
1358734	Mcrae Volunteer Fire	47,777	0.098%	4,060	4,166	-	673	8,899	-	2,180	1,399	3,579	6,762	(1,233)	5,529
1358724	Mcrae Volunteer Police	111	0.000%	9	10	-	60	79	-	5	-	5	16	33	49
1368434	Melbourne Volunteer Fire	82,110	0.168%	6,978	7,160	-	966	15,104	-	3,746	3,224	6,970	11,622	(6,301)	5,321
1371434	Melrose Volunteer Fire	25,944	0.053%	2,205	2,262	-	157	4,624	-	1,184	1,898	3,082	3,672	(10,787)	(7,006)
1377334	Mena Volunteer Fire	133,777	0.274%	11,369	11,636	-	1,636	24,670	-	6,103	3,017	9,120	18,935	3,187	22,122
1384634	Midland Volunteer Fire	80,833	0.166%	6,869	7,049	-	13,962	27,880	-	3,688	7,310	10,998	11,441	4,141	15,582
1386234	Milo Volunteer Fire	100,388	0.206%	8,531	8,754	-	576	17,861	-	4,580	7,404	11,984	14,209	4,060	18,269
1388934	Mineral Springs Volunteer Fire	79,166	0.162%	6,728	6,903	-	27	13,658	-	3,612	3,317	6,929	11,205	(3,696)	7,509
1389234	Mineral Springs Volunteer Police	13,333	0.027%	1,133	1,163	-	3,896	6,192	-	608	583	1,191	1,887	3,477	5,364
1398634	Monette Volunteer Fire	160,665	0.329%	13,654	14,010	-	11,661	39,325	-	7,330	155	7,485	22,741	7,444	30,185
1408734	Monticello Volunteer Fire	65,833	0.135%	5,595	5,741	-	6,062	17,398	-	3,004	3,653	6,657	9,318	(3,993)	5,325
1418434	Montrose Volunteer Fire	39,055	0.080%	3,319	3,406	-	246	6,971	-	1,782	3,483	5,265	5,528	(1,609)	3,919
1421434	Morning Star Fpa	132,666	0.272%	11,274	11,569	-	7,275	30,118	-	6,053	-	6,053	18,778	3,440	22,218
1422234	Morning Star Volunteer Fire	53,333	0.109%	4,532	4,651	-	1,714	10,897	-	2,433	3,109	5,542	7,549	797	8,346



Volunteer Service

Schedule of Pension Amounts by Employer

as of December 31, 2023

Employer ID	Employer	Net Pension Liability	Employer Allocation Percentage	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense				
				Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions
1425734	Moro Volunteer Fire	26,111	0.054%	\$ 2,219	\$ 2,277	-	\$ 210	\$ 4,706	\$ -	\$ 1,191	\$ 3,851	\$ 3,699	\$ (1,933)	\$ 1,763
1427334	Morrilton Volunteer Fire	172,665	0.354%	14,674	15,657	-	-	29,731	-	7,878	4,738	24,439	(4,245)	20,194
1428134	Morrilton Volunteer Fire	66,666	0.137%	5,666	5,813	-	43	11,522	-	3,042	11,020	14,062	(2,972)	6,464
1430334	Morrow Volunteer Fire	79,610	0.163%	6,766	6,942	-	17	13,725	-	3,632	8,291	11,923	(3,483)	7,785
1433834	Mount Holly Volunteer Fire	113,332	0.232%	9,631	9,883	-	794	20,308	-	5,171	205	5,376	16,041	746
1448634	Mount Ida Volunteer Fire	133,277	0.273%	11,326	11,622	-	7,788	30,736	-	6,081	446	6,527	18,864	1,904
1438934	Mountain Home Volunteer Fire	80,610	0.165%	6,851	7,029	-	4,662	18,542	-	3,678	-	3,678	11,410	4,418
1438924	Mountain Home Volunteer Police	33,389	0.068%	2,838	2,912	-	2,246	7,996	-	1,523	4,283	5,806	4,726	3,453
1447824	Mountain Pine Volunteer Police	13,222	0.027%	1,124	1,153	-	255	2,532	-	603	6,848	7,451	1,871	(2,075)
1452434	Mountain View Volunteer Fire	172,110	0.353%	14,627	15,008	-	1,037	30,672	-	7,852	4,040	11,892	24,361	22,139
1452424	Mountain View Volunteer Police	7,111	0.015%	604	620	-	1,869	3,093	-	324	489	813	1,007	(2,811)
1436234	Mountainburg Volunteer Fire	201,665	0.413%	17,138	17,585	-	13,707	48,430	-	9,201	12,099	21,300	28,544	6,022
1436224	Mountainburg Volunteer Police	6,278	0.013%	534	547	-	-	1,081	-	286	3,311	3,597	889	(4,389)
1449434	Mt Judea Area Volunteer Fire	159,999	0.328%	13,597	13,952	-	247	27,796	-	7,300	735	8,035	22,646	564
1457524	Mulberry Police	12,000	0.025%	1,020	1,046	-	3,520	5,586	-	547	704	1,251	1,698	3,124
1457534	Mulberry Volunteer Fire	147,887	0.354%	14,693	15,076	-	17,235	47,004	-	7,888	8,739	16,627	24,471	3,734
1467234	Murfreesboro Volunteer Fire	86,666	0.178%	7,365	7,557	-	866	15,788	-	3,954	-	3,954	12,267	1,107
1487734	Nashville Volunteer Fire	152,499	0.313%	12,960	13,298	-	2,878	29,135	-	6,958	179	7,137	21,585	5,302
1490734	Natural Dam Volunteer Fire	20,666	0.042%	1,756	1,802	-	140	3,698	-	943	3,190	4,133	2,925	(1,709)
1493134	New Blaine Rural Volunteer Fire	92,721	0.190%	7,880	8,085	-	6,664	22,629	-	4,230	4,842	9,072	13,124	(3,861)
1497434	Newark Volunteer Fire	139,777	0.286%	11,879	12,189	-	13,061	37,129	-	6,377	-	6,377	19,784	8,376
1497424	Newark Volunteer Police	167	0.000%	14	15	-	90	119	-	8	-	8	24	50
1499034	Newcastle Rural Volunteer Fire	59,999	0.123%	5,099	5,232	-	30,823	41,154	-	2,737	-	2,737	8,492	17,788
1506734	Newport Volunteer Fire	46,388	0.095%	3,942	4,045	-	714	8,701	-	2,116	10,841	12,957	6,566	(5,037)
1506724	Newport Volunteer Police	389	0.001%	33	34	-	1,576	1,643	-	18	6,496	6,514	55	(2,043)
1508334	Nimrod/Aplin Volunteer Fire	66,666	0.137%	5,666	5,813	-	759	12,238	-	3,042	-	3,042	9,436	2,251
1509134	Nob Hill Volunteer Fire	153,943	0.316%	13,083	13,424	-	757	27,264	-	7,023	2,935	9,958	21,789	2,488
1516429	Norfolk Volunteer Police	11,296	0.023%	960	985	-	1,347	3,292	-	515	-	515	1,599	773
1515634	Norman Volunteer Fire	73,333	0.150%	6,232	6,395	-	1,338	13,965	-	3,346	-	3,346	10,380	5,893
1517234	Norphlet Volunteer Fire	106,666	0.219%	9,065	9,301	-	3,636	22,002	-	4,866	2,533	7,399	15,098	1,035
1517224	Norphlet Volunteer Police	6,667	0.014%	567	581	-	46	1,194	-	304	245	549	944	(1,674)
1525334	North Crossett Volunteer Fire	72,722	0.149%	6,180	6,341	-	-	12,521	-	3,318	9,045	10,293	(9,446)	847
1540734	North Pulaski Fpd	120,888	0.248%	10,274	10,542	-	1,335	22,151	-	5,515	24,350	29,865	17,111	(25,861)
1522934	Northeast Benton Co.	255,442	0.524%	21,709	22,275	-	-	43,984	-	11,654	12,736	24,390	36,156	25,081
1528834	Northeast Greene County Fire District	86,110	0.176%	7,318	7,509	-	672	15,499	-	3,929	13,437	17,366	12,188	(8,234)
1524534	Northeast Lakeside Volunteer Fire	87,221	0.179%	7,412	7,606	-	-	14,230	-	3,979	3,709	7,688	12,345	(410)
1526134	Northeast Saline County Fire	98,166	0.201%	8,343	8,560	-	15,784	32,687	-	4,479	-	4,479	13,895	14,986
1531834	Northside Volunteer Fire	39,889	0.082%	3,390	3,478	-	16	6,884	-	1,820	6,744	8,564	5,646	(5,127)
1529634	Northside Volunteer Fire	79,999	0.164%	6,799	6,976	-	-	13,775	-	3,650	21,867	25,517	11,323	(18,340)
1547434	Oak Grove Fire Protection Dist. #25	112,388	0.230%	9,551	9,800	-	10,795	30,146	-	5,128	-	5,128	15,908	6,301
1546534	Oak Grove Volunteer Fire	126,943	0.260%	10,788	11,070	-	42,720	64,578	-	5,792	382	6,174	17,968	23,005
1520234	Oil Trough Volunteer Fire	99,499	0.204%	8,456	8,676	-	4,029	21,161	-	4,539	255	4,794	14,083	(574)
1555534	Ola Volunteer Fire	80,499	0.165%	6,841	7,020	-	4,267	18,128	-	3,673	-	3,673	11,394	2,650
1555524	Ola Volunteer Police	12,611	0.026%	1,072	1,100	-	1,755	3,927	-	575	1,020	1,595	1,785	459
1566034	Oppelo Volunteer Fire	86,221	0.177%	7,327	7,519	-	562	15,408	-	3,934	8,453	12,387	12,204	(4,497)
1566024	Oppelo Volunteer Police	13,889	0.028%	1,180	1,211	-	3,786	6,177	-	634	-	634	1,966	2,784
1576834	Osceola Volunteer Fire	62,055	0.127%	5,274	5,411	-	5,947	16,632	-	2,831	2,350	5,181	8,783	7,829
1576824	Osceola Volunteer Police	26,666	0.055%	2,266	2,325	-	92	4,683	-	1,217	3,584	4,801	3,774	(3,475)
1579234	Quachita Co Fd #1	53,333	0.109%	4,532	4,651	-	64	9,247	-	2,433	5,083	7,516	7,549	(8,198)
1580634	Quachita Volunteer Fire	74,444	0.153%	6,327	6,492	-	38,548	51,367	-	3,396	-	3,396	10,537	22,111
1582234	Oxley Volunteer Fire	26,666	0.055%	2,266	2,325	-	34	4,625	-	1,217	2,323	3,540	3,774	(6,781)
1585734	Ozark Volunteer Fire	117,666	0.241%	10,000	10,261	-	4,130	24,391	-	5,368	7,645	13,013	16,655	1,959
1585724	Ozark Volunteer Police	20,778	0.043%	1,766	1,812	-	261	3,839	-	948	9,513	10,461	2,941	(3,674)
1599734	Pangburn Volunteer Fire	226,665	0.465%	19,263	19,765	-	17,676	56,704	-	10,341	-	10,341	32,082	16,777



Volunteer Service Schedule of Pension Amounts by Employer as of December 31, 2023

Employer ID	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense					
		Net Pension Liability	Employer Allocation Percentage	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense
1599724	Pangburn Volunteer Police	\$ -	0.000%	\$ -	\$ -	\$ -	\$ 2	\$ 2	\$ -	\$ -	\$ 262	\$ -	\$ (1,793)	\$ (1,793)	
1616034	Paragould Volunteer Fire	65,222	0.134%	5,543	5,687	-	4,016	15,246	-	2,976	7,554	10,530	9,232	1,279	10,511
1616024	Paragould Volunteer Police	39,333	0.081%	3,343	3,430	-	200	6,973	-	1,795	3,992	5,787	5,567	(3,040)	2,527
1624134	Paris Volunteer Fire	106,555	0.218%	9,055	9,292	-	690	19,037	-	4,861	210	5,071	15,082	(1,060)	14,022
1626834	Parkin Volunteer Fire	58,833	0.121%	5,000	5,130	-	-	10,130	-	2,684	5,473	8,157	8,327	(6,132)	2,195
1619534	Parthenon Volunteer Fire	87,999	0.180%	7,479	7,674	-	6,265	21,418	-	4,015	5,887	9,902	12,456	8,792	21,248
1623334	Patterson Volunteer Fire	67,611	0.139%	5,746	5,896	-	3,909	15,551	-	3,085	4,970	8,055	9,570	(3,696)	5,874
1623324	Patterson Volunteer Police	6,667	0.014%	567	581	-	30	1,178	-	304	3,685	3,989	944	(1,858)	(914)
1627634	Pea Ridge Volunteer Fire	105,610	0.216%	8,975	9,209	-	1,698	19,882	-	4,818	76,825	81,643	14,948	(42,898)	(27,950)
1627624	Pea Ridge Volunteer Police	26,444	0.054%	2,247	2,306	-	10,423	14,976	-	1,206	484	1,690	3,743	4,561	8,304
1629234	Peel Volunteer Fire & Rescue	99,499	0.204%	8,456	8,676	-	273	17,405	-	4,539	1,194	5,733	14,083	1,072	15,155
1628434	Perla Volunteer Fire	52,833	0.108%	4,490	4,607	-	28,525	37,622	-	2,410	-	2,410	7,478	15,849	23,327
1631434	Perryville Volunteer Fire	66,666	0.137%	5,666	5,813	-	304	11,783	-	3,042	4,678	7,720	9,436	(2,569)	6,867
1633034	Philadelphia Volunteer Fire	66,944	0.137%	5,689	5,838	-	-	14,838	-	3,054	4,840	7,894	9,475	(7,999)	1,476
1635734	Piggott Volunteer Fire	154,610	0.317%	13,139	13,482	-	11,302	37,923	-	7,054	3,947	11,001	21,884	3,884	25,768
1646224	Pine Bluff Volunteer Police	47,111	0.097%	4,004	4,108	-	-	10,656	-	2,149	510	2,659	5,668	2,672	9,340
1648934	Pine Ridge Volunteer Fire	33,333	0.068%	2,833	2,907	-	248	5,988	-	1,521	-	1,521	4,718	233	4,951
1649734	Pine Village Volunteer Fire	77,333	0.158%	6,572	6,744	-	208	13,524	-	3,528	4,161	7,689	10,946	207	11,153
1651934	Pineville Volunteer Fire	102,832	0.211%	8,739	8,967	-	-	17,706	-	4,692	11,469	16,161	14,555	(18,641)	(4,086)
1652734	Piney Point Volunteer Fire	108,388	0.222%	9,211	9,452	-	1,463	20,126	-	4,945	9,050	13,995	15,341	6,138	21,479
1657834	Plainview Volunteer Fire	107,666	0.221%	9,150	9,389	-	457	18,996	-	4,912	10,759	15,671	15,239	(3,991)	11,248
1644634	Pleasant Plains Volunteer Fire	114,388	0.234%	9,721	9,975	-	701	20,397	-	5,219	1,219	6,438	16,191	(1,262)	14,929
1655134	Plumerie Volunteer Fire	93,333	0.191%	7,932	8,139	-	5,741	21,812	-	4,258	6,775	11,033	13,210	2,545	15,755
1665934	Pocahontas Volunteer Fire	115,166	0.236%	9,787	10,043	-	964	20,794	-	5,254	2,377	7,631	16,301	1,750	18,051
1665924	Pocahontas Volunteer Police	40,166	0.082%	3,414	3,503	-	6,665	13,582	-	1,833	6,092	7,925	5,685	257	5,942
1667534	Ponca Volunteer Fire	59,999	0.123%	5,099	5,232	-	3,878	14,209	-	2,737	-	2,737	8,492	2,942	11,434
1671334	Portland Volunteer Fire	26,666	0.055%	2,266	2,325	-	91	4,682	-	1,217	3,322	4,539	3,774	(1,749)	2,025
1671324	Portland Volunteer Police	389	0.001%	33	34	-	210	277	-	18	-	18	55	117	172
1668334	Pottsville Volunteer Fire	92,777	0.190%	7,885	8,090	-	3,549	19,524	-	4,233	33,054	37,287	13,132	(9,510)	3,622
1668324	Pottsville Volunteer Police	27,222	0.056%	2,313	2,374	-	2,493	7,180	-	1,242	19,093	20,335	3,853	567	4,420
1675634	Prairie Grove Volunteer Fire	93,166	0.191%	7,918	8,124	-	42	16,084	-	4,251	25,351	29,602	13,187	(17,981)	(4,794)
1675624	Prairie Grove Volunteer Police	34,555	0.071%	2,937	3,013	-	1,435	7,385	-	1,577	-	1,577	4,891	4,186	9,077
1679934	Prescott Volunteer Fire	46,666	0.096%	3,966	4,069	-	55	8,090	-	2,129	6,555	8,684	6,605	(6,532)	73
1685334	Pulaski Co Volunteer Fire	20,000	0.041%	1,700	1,744	-	-	3,444	-	912	7,497	8,409	2,831	(11,523)	(8,692)
1691834	Pyatt Rural Fire & Def Assoc	59,999	0.123%	5,099	5,232	-	-	10,331	-	2,737	11,755	14,492	8,492	(8,321)	171
1692634	Quail Creek Volunteer Fire	20,000	0.041%	1,700	1,744	-	3,252	6,696	-	912	6,874	7,786	2,831	(4,111)	(1,280)
1693434	Quitman Volunteer Fire	80,166	0.164%	6,813	6,991	-	8,213	22,017	-	3,657	15,363	19,020	11,347	10,347	12,077
1695034	Ravenden Volunteer Fire	79,999	0.164%	6,799	6,976	-	123	13,898	-	3,650	2,977	6,627	11,323	730	11,396
1704334	Rector Volunteer Fire	121,221	0.248%	10,302	10,571	-	1,355	22,228	-	5,531	1,294	6,825	17,158	(7,370)	9,788
1704324	Rector Volunteer Police	13,000	0.027%	1,105	1,134	-	922	3,161	-	593	3,426	4,019	1,840	(758)	1,082
1713234	Redfield Volunteer Fire	167,721	0.344%	14,254	14,625	-	10,768	39,647	-	7,652	8,036	15,688	23,739	(4,045)	19,694
1713224	Redfield Volunteer Police	13,333	0.027%	1,133	1,163	-	61	2,357	-	608	-	608	1,887	96	1,983
1715934	Richwood Volunteer Fire	33,333	0.068%	2,833	2,907	-	41	5,781	-	1,521	1,461	2,982	4,718	(2,088)	2,630
1714034	Rison Volunteer Fire	121,166	0.248%	10,297	10,566	-	3,009	23,872	-	5,528	175	5,703	17,150	2,195	19,345
1716734	Riverdale Volunteer Fire	26,666	0.055%	2,266	2,325	-	188	4,779	-	1,217	236	1,453	3,774	(2,724)	1,050
1721334	Rockport Volunteer Fire	46,666	0.096%	3,966	4,069	-	12	8,047	-	2,129	18,534	20,663	6,605	(10,590)	(3,985)
1720524	Rockport Volunteer Police	611	0.001%	52	53	-	330	485	-	28	-	28	86	184	270
1722134	Rocky Branch Volunteer Fire	112,777	0.231%	9,584	9,834	-	58,245	77,663	-	5,145	-	5,145	15,963	33,476	49,439
1724824	Rogers Volunteer Police	-	0.000%	-	-	-	-	-	-	-	2	-	-	(581)	(581)
1726434	Rondo Volunteer Fire	6,667	0.014%	567	581	-	5	1,153	-	304	3,341	3,645	944	(1,941)	(997)
1729934	Rose Bud Volunteer Fire	100,888	0.207%	8,574	8,798	-	595	17,967	-	4,603	8,229	12,832	14,280	(9,411)	4,869
1730234	Ross Van Ness - Wellford Volunteer Fire	113,332	0.232%	9,631	9,883	-	5,644	25,178	-	5,171	415	5,586	16,041	1,232	17,273
1727234	Round Mountain Volunteer Fire	133,221	0.273%	11,322	11,617	-	4,340	27,279	-	6,078	785	6,863	18,856	(2,862)	15,994
1731034	Ruddell Hill Volunteer Fire	59,277	0.121%	5,038	5,169	-	6,176	16,383	-	2,704	1,065	3,769	8,390	1,824	10,214



Volunteer Service

Schedule of Pension Amounts by Employer

as of December 31, 2023

Employer ID	Employer	Net Pension Liability	Employer Allocation Percentage	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense					
				Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Share of Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer Pension Expense			
1728034	Rudd's Crossing Volunteer Fire	\$ 46,666	0.0896%	\$ 3,366	\$ 4,069	\$ -	\$ 55	\$ 8,090	\$ -	\$ 2,129	\$ 1,888	\$ 4,917	\$ 6,605	\$ (5,034)	\$ 1,571
1732034	Rumyan Acres Volunteer Fire Departm	75,666	0.155%	6,430	6,598	-	14,489	27,517	-	3,452	1,285	4,737	10,710	21,745	32,455
1732934	Russell Volunteer Fire	62,666	0.128%	5,326	5,465	-	405	11,196	-	2,859	2,053	4,912	8,870	(1,334)	7,536
1753134	Salem Volunteer Fire	128,610	0.264%	10,930	11,215	-	-	22,145	-	5,868	7,274	13,142	18,204	(5,947)	12,257
1755834	Salem-Saline County Volunteer	186,943	0.383%	15,887	16,302	-	1,260	33,449	-	8,529	5,979	14,508	26,460	(81)	26,379
1757434	Saratoga Volunteer Fire	13,333	0.027%	1,133	1,163	-	100	2,396	-	608	-	608	1,887	95	1,982
1758234	Sardis Fire Protection District	132,210	0.271%	11,227	11,530	-	17,046	39,793	-	6,027	603	6,630	18,059	9,881	28,580
1760434	Scotland Area Fire & Emergency	135,332	0.277%	11,501	11,801	-	13,754	37,056	-	6,174	1,207	7,381	19,155	4,501	23,656
1761234	Scott Volunteer Fire	59,499	0.122%	5,057	5,188	-	14,312	24,557	-	2,715	10,161	12,876	8,422	1,132	9,554
1762034	Scranton Rural Volunteer Fire	113,055	0.232%	9,608	9,859	-	9,621	29,088	-	5,158	2,578	7,736	16,002	1,290	17,292
1797334	Se Jefferson Co Volunteer Fire	66,388	0.136%	5,642	5,789	-	760	12,191	-	3,029	252	3,281	9,397	2,058	11,455
1763934	Searcy Volunteer Fire	13,333	0.027%	1,133	1,163	-	98	2,394	-	608	-	608	1,887	94	1,981
1763924	Searcy Volunteer Police	66,666	0.137%	5,666	5,813	-	5,456	16,935	-	3,042	190	3,232	9,436	4,447	13,883
1764734	Sedgwick Fire Improvement Dist	39,833	0.082%	3,385	3,473	-	3,010	9,868	-	1,817	1,547	3,364	5,638	(1,435)	4,203
1769834	Shady Grove Fire & Rescue	52,277	0.107%	4,443	4,559	-	313	9,315	-	2,385	736	3,121	7,399	(1,682)	5,717
1766334	Shannon Hills Volunteer Fire	92,499	0.190%	7,861	8,066	-	20,641	36,568	-	4,220	2,101	6,321	13,092	2,701	15,793
1765524	Shannon Hills Volunteer Police	39,166	0.080%	3,329	3,415	-	6,651	13,395	-	1,787	-	1,787	5,544	3,286	8,830
1767134	Shaw Volunteer Fire Protection	92,333	0.189%	7,847	8,052	-	3,520	19,419	-	4,213	225	4,438	13,069	(72)	12,997
1774434	Sheridan Volunteer Fire	162,999	0.334%	13,852	14,234	-	2,222	30,288	-	7,437	16,030	23,467	23,071	(8,293)	14,778
1778724	Sherwood Volunteer Police	20,444	0.042%	1,737	1,783	-	10,933	14,453	-	933	-	933	2,894	6,120	9,014
1783334	Siloam Springs Volunteer Fire	39,889	0.082%	3,390	3,478	-	10,015	16,883	-	1,820	1,356	3,176	5,646	4,251	9,897
1783324	Siloam Springs Volunteer Police	7,389	0.015%	628	644	-	3,885	5,157	-	337	-	337	1,046	5,203	3,249
1788434	Sixth District Volunteer Fire	120,110	0.246%	10,207	10,474	-	1,132	21,813	-	5,480	3,093	8,573	17,001	(2,291)	14,710
1793034	Smackover Volunteer Fire	119,999	0.246%	10,198	10,464	-	844	21,506	-	5,475	432	5,907	16,985	(1,381)	15,604
1793024	Smackover Volunteer Police	-	0.000%	-	-	-	1	1	-	-	257	257	-	(1,762)	(1,762)
1792234	Smyrna Volunteer Fire	50,888	0.104%	4,325	4,438	-	10,980	19,743	-	2,322	963	3,285	7,203	1,383	8,586
1794934	Snowball Volunteer Fire	86,499	0.177%	7,351	7,543	-	524	15,418	-	3,946	4,659	8,605	12,243	914	13,157
1795734	South Carroll Co Fire Assoc	99,777	0.204%	8,479	8,701	-	48	17,228	-	4,552	1,342	5,894	14,123	(1,094)	13,029
1802334	South Greene County Volunteer Fire	98,888	0.203%	8,404	8,623	-	2,765	19,792	-	4,512	3,836	8,348	13,997	1,288	15,285
1800734	South Mountain Volunteer Fire	33,111	0.068%	2,814	2,887	-	197	5,898	-	1,511	1,052	2,563	4,687	(6,718)	(2,031)
1796534	Southbend Volunteer Fire	113,610	0.233%	9,655	9,907	-	467	20,029	-	5,183	17,551	22,734	16,081	(12,284)	3,797
1805834	Southridge Volunteer Fire	111,721	0.229%	9,495	9,742	-	2,292	21,529	-	5,097	1,205	6,302	15,812	(1,587)	14,226
1801534	Southside Volunteer Fire	192,276	0.394%	16,340	16,767	-	20,600	59,707	-	8,772	6,800	15,572	27,215	7,652	34,867
1798134	Sparkman Volunteer Fire	92,333	0.189%	7,847	8,052	-	13,754	29,653	-	4,213	-	4,213	13,069	6,284	19,353
1798124	Sparkman Volunteer Police	-	0.000%	-	-	-	79	79	-	-	7,446	7,446	-	(5,706)	(5,706)
1833334	St. Francis Volunteer Fire	29,055	0.060%	2,469	2,534	-	1,478	6,481	-	1,326	236	1,562	4,113	(230)	3,883
1813934	Stamps Volunteer Fire	127,110	0.261%	10,802	11,084	-	7,630	29,516	-	5,799	6,211	12,010	17,991	(1,796)	16,195
1824434	Star City Volunteer Fire	139,999	0.287%	11,898	12,208	-	13,174	37,280	-	6,387	218	6,605	19,816	6,140	25,956
1824424	Star City Volunteer Police	19,500	0.040%	1,657	1,700	-	10,529	13,886	-	890	1,706	2,596	2,760	4,135	6,895
1828734	Stephens Volunteer Fire	66,666	0.137%	5,666	5,813	-	-	11,479	-	3,042	5,004	8,046	9,436	(4,937)	4,499
1837634	Strawberry Volunteer Fire	93,166	0.191%	7,918	8,124	-	9,823	25,865	-	4,251	789	5,040	13,187	2,602	15,989
1839234	Strickler Volunteer Fire	60,444	0.124%	5,137	5,271	-	4,087	14,495	-	2,758	-	2,758	8,555	2,489	11,044
1843034	Strong Volunteer Fire	93,333	0.191%	7,932	8,139	-	657	16,728	-	4,258	1,227	5,485	13,210	(8,100)	5,110
1843024	Strong Volunteer Police	278	0.001%	24	24	-	150	198	-	13	-	13	39	84	123
1854624	Stuttgart Police	40,611	0.083%	3,451	3,541	-	11,896	18,888	-	1,853	2,884	4,737	5,748	10,557	16,305
1854634	Stuttgart Volunteer Fire	56,666	0.116%	4,816	4,941	-	6,250	16,007	-	2,585	-	2,585	8,021	17,602	19,601
1872434	Sulphur Rock Area Volunteer Fire	66,666	0.137%	5,666	5,813	-	487	11,966	-	3,042	-	3,042	9,436	6,150	15,586
1873234	Sulphur Springs Volunteer Fire	27,111	0.056%	2,304	2,364	-	10	4,678	-	1,237	6,511	7,748	3,837	(3,644)	193
1873224	Sulphur Springs Volunteer Police	20,000	0.041%	1,700	1,744	-	784	4,228	-	912	8,105	9,017	2,831	153	2,984
1874034	Summit Volunteer Fire	119,999	0.246%	10,198	10,464	-	4,369	25,031	-	5,475	-	5,475	16,985	3,966	20,951
1877534	Sunnyland Rural Volunteer Fire	59,999	0.123%	5,099	5,232	-	69	10,400	-	2,737	1,854	4,591	8,492	(4,711)	3,781
1878334	Sunset Rural Volunteer Fire	59,999	0.123%	5,099	5,232	-	448	10,779	-	2,737	-	2,737	8,492	439	8,931
1879134	Swifton Volunteer Fire	106,666	0.219%	9,065	9,301	-	1,483	19,849	-	4,866	-	4,866	15,098	4,474	19,572
1879124	Swifton Volunteer Police	-	0.000%	-	-	-	1	1	-	-	13	13	-	(160)	(160)



Volunteer Service

Schedule of Pension Amounts by Employer as of December 31, 2023

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			
		Net Pension Liability	Employer Allocation Percentage	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense
1882134	Taylor Volunteer Fire	\$ 54,277	0.111%	\$ 4,613	\$ 4,733	-	\$ 1,238	\$ 10,584	-	\$ 2,476	\$ 11,006	\$ 13,882	\$ 7,682	\$ (345)	\$ 7,337
1892924	TexasKans Volunteer Police	86,666	0.000%	-	-	-	-	-	-	-	-	-	-	(1,729)	(1,729)
1895334	Thornton Volunteer Fire	86,666	0.178%	7,365	7,557	-	13,449	28,371	-	3,954	1,278	5,232	12,267	2,505	14,772
1903834	Tillar Volunteer Fire	92,721	0.190%	7,880	8,085	-	588	16,553	-	4,230	220	4,450	13,124	444	13,568
1904834	Timbo Volunteer Fire	146,054	0.299%	12,412	12,736	-	1,517	26,665	-	6,664	11,329	17,993	20,673	3,566	24,239
1906234	Tinsman Volunteer Fire	46,666	0.096%	3,966	4,069	-	1,430	9,465	-	2,129	6,860	8,989	6,605	4,850	11,455
1909734	Tontitown Area Volunteer Fire	93,166	0.191%	7,918	8,124	-	243	16,285	-	4,251	32,116	36,367	13,187	(17,227)	(4,040)
1908934	Tontitown Volunteer Fire	49,055	0.101%	4,169	4,278	-	13,112	21,559	-	2,238	-	-	6,943	13,105	20,048
1908924	Tontitown Volunteer Police	67,333	0.138%	5,722	5,872	-	1,885	13,479	-	3,072	6,587	9,659	9,530	(2,244)	7,286
377824	Town Of Concord Police	26,666	0.055%	2,266	2,325	-	12,171	16,762	-	1,217	-	1,217	3,774	7,722	11,506
1776034	Town Of Sherrill Vfd	53,333	0.109%	4,532	4,651	-	28,197	37,380	-	2,433	-	2,433	7,549	15,919	23,468
1831734	Town Of St. Charles Volunteer Fire	66,666	0.137%	5,666	5,813	-	497	11,976	-	3,042	-	3,042	9,436	470	9,906
1912734	Tracy Area Volunteer Fire	65,277	0.134%	5,548	5,692	-	-	11,240	-	2,978	7,970	10,948	9,239	(10,670)	(1,431)
1922434	Trumann Volunteer Fire	66,666	0.137%	5,666	5,813	-	48	11,527	-	3,042	4,914	7,956	9,436	(6,475)	2,961
1922424	Trumann Volunteer Police	26,666	0.055%	2,266	2,325	-	4,857	9,448	-	1,217	3,230	4,447	3,774	2,753	6,527
1931334	Tuckerman Volunteer Fire	125,166	0.257%	10,637	10,915	-	7,389	28,941	-	5,710	10,538	16,248	17,716	(9,456)	8,260
1931324	Tuckerman Volunteer Police	6,222	0.013%	529	543	-	217	1,289	-	284	10,436	10,720	881	(5,716)	(4,835)
1931314	Tull Fire & Rescue	67,333	0.138%	5,722	5,872	-	10,906	22,500	-	3,072	678	3,750	9,530	2,771	12,301
1935634	Turrell Volunteer Fire	20,000	0.041%	1,700	1,744	-	148	3,592	-	912	-	-	2,831	142	2,973
1936434	Turtle Creek Volunteer Fire	146,610	0.300%	12,460	12,785	-	518	25,763	-	6,889	7,186	13,875	20,751	728	21,479
1937234	Tyrone Volunteer Fire	105,832	0.217%	8,994	9,229	-	3,026	21,249	-	4,828	3,023	7,851	14,980	(2,941)	12,039
1937224	Tyrone Volunteer Police	7,111	0.015%	604	620	-	3,687	4,911	-	324	3,740	4,064	1,007	(4,218)	(3,211)
1938034	Umpire Volunteer Fire	58,999	0.121%	5,014	5,145	-	1,165	11,324	-	2,692	591	3,283	8,351	4,068	12,419
1938634	Upper White Oak Lake Vfd Fire	46,444	0.095%	3,947	4,050	-	2,162	10,159	-	2,119	35	2,154	6,574	13,015	19,589
1939934	Valley Springs Volunteer Fire	79,888	0.164%	6,789	6,966	-	61	13,816	-	3,645	2,977	6,622	11,307	(5,284)	6,023
1941024	Van Buren Volunteer Police	59,111	0.121%	5,023	5,155	-	6,900	17,078	-	2,697	994	3,691	8,367	8,263	16,630
1942934	Vandervoort Rural Volunteer Fire	73,333	0.150%	6,232	6,395	-	547	13,174	-	3,346	-	3,346	10,380	(89)	10,291
1944534	Velvet Ridge Fire Protection District	101,221	0.207%	8,602	8,827	-	1,890	39,019	-	4,618	-	4,618	14,327	4,474	18,801
1952634	Vilonia Volunteer Fire	171,887	0.352%	14,608	14,989	-	6,496	36,093	-	7,842	7,372	15,214	24,329	8,966	33,295
1952624	Vilonia Volunteer Police	6,567	0.014%	567	581	-	48	1,196	-	304	-	-	944	(545)	399
1961534	Viola Volunteer Fire	59,999	0.123%	5,099	5,232	-	645	10,976	-	2,737	1,440	4,177	8,492	(776)	7,716
1982834	Wabbaseka Volunteer Fire	31,778	0.065%	2,701	2,771	-	4,845	10,317	-	1,450	743	2,193	4,498	(1,848)	2,650
1991734	Waldo Volunteer Fire	26,666	0.055%	2,266	2,325	-	2,056	6,647	-	1,217	-	1,217	3,774	3,095	6,869
1991724	Waldo Volunteer Police	12,667	0.026%	1,076	1,105	-	1,824	4,005	-	578	693	1,271	1,793	399	2,192
2002834	Waldron Volunteer Fire	119,888	0.246%	10,189	10,454	-	7,688	28,331	-	5,470	4,576	10,046	16,969	2,312	19,281
2011734	Walnut Ridge Volunteer Fire	80,777	0.166%	6,865	7,044	-	1,108	15,017	-	3,685	-	3,685	11,433	253	11,686
2011724	Walnut Ridge Volunteer Police	13,333	0.027%	1,133	1,163	-	15	2,311	-	608	1,549	2,157	1,887	(2,759)	(872)
2016834	Ward Volunteer Fire	102,110	0.209%	8,678	8,904	-	14,814	32,396	-	4,659	16,342	21,001	14,453	7,540	21,993
2016824	Ward Volunteer Police	6,667	0.014%	567	581	-	202	1,350	-	304	8,314	8,618	944	(6,371)	(5,427)
2021434	Warren Volunteer Fire	213,332	0.437%	18,130	18,603	-	7,405	44,138	-	9,733	285	10,018	30,195	7,121	37,316
2031134	Washington Volunteer Fire	81,333	0.167%	6,922	7,092	-	1,635	15,639	-	3,711	1,204	4,915	11,512	8,019	19,531
2034634	Water Valley Volunteer Fire	73,666	0.151%	6,260	6,424	-	208	12,892	-	3,361	6,528	9,889	10,427	(5,540)	4,887
2035434	Watson Chapel Volunteer Fire	99,166	0.203%	8,428	8,647	-	5,861	22,936	-	4,524	1,100	5,624	14,036	(10,330)	3,706
2036234	Wedington Volunteer Fire	198,665	0.407%	16,883	17,324	-	9,989	44,196	-	9,064	1,912	10,976	28,119	7,977	36,096
2041934	Weiner Volunteer Fire	80,055	0.164%	6,803	6,981	-	24	13,808	-	3,652	4,767	8,419	11,331	(3,139)	8,192
2041924	Weiner Volunteer Police	500	0.001%	42	44	-	276	53	-	23	30	53	71	(1,005)	(934)
2048634	Wescon Volunteer Fire	133,054	0.273%	11,308	11,603	-	520	23,431	-	6,070	9,421	15,491	18,833	(3,732)	15,101
2049434	Wesley Volunteer Fire	32,722	0.067%	2,781	2,853	-	3,031	8,665	-	1,493	6,274	7,767	4,632	(3,820)	812
2050834	West Fork Volunteer Fire	155,388	0.318%	13,205	13,550	-	494	27,249	-	7,089	19,684	26,773	21,994	(14,888)	7,106
2050824	West Fork Volunteer Police	46,888	0.096%	3,985	4,089	-	187	8,261	-	2,139	3,109	5,258	6,637	(2,100)	4,537
2060524	West Memphis Volunteer Police	67,111	0.138%	5,703	5,852	-	22	11,577	-	3,062	1,315	4,367	9,499	2,180	11,679
2056534	West Point Volunteer Fire	46,666	0.096%	3,966	4,069	-	3,718	11,753	-	2,129	-	2,129	6,605	2,256	8,861
2066434	West Pulaski Volunteer Fire	348,719	0.715%	29,636	30,409	-	33,196	93,241	-	15,910	1,087	16,997	49,358	8,714	58,072
2067234	Western Greene Co Fire	146,443	0.300%	12,445	12,770	-	1,075	26,290	-	6,681	16,178	22,859	20,728	(3,754)	16,974



Volunteer Service Schedule of Pension Amounts by Employer as of December 31, 2023

Employer ID	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
		Net Pension Liability	Employer Allocation Percentage	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense	
2068034	Western Grove Volunteer Fire	\$ 126,666	0.260%	\$ 10,765	\$ 11,045	\$ -	\$ 3,877	\$ 25,687	\$ -	\$ 5,779	\$ 7,265	\$ 13,044	\$ 17,928	\$ (1,716)	\$ 16,212
2070234	Wheatley Volunteer Fire	53,333	0.109%	4,532	4,651	-	322	9,505	-	2,433	3,246	5,679	7,549	141	7,690
2071034	Wheeler Volunteer Fire	139,443	0.296%	11,850	12,160	-	4,077	28,087	-	6,362	2,572	8,934	19,737	3,349	23,086
2079634	White Bluff-Rye Hill Volunteer Fire	118,110	0.242%	10,037	10,299	-	9,387	29,723	-	5,389	12,677	18,066	16,717	(10,034)	6,683
2081834	White Hall Volunteer Fire	112,332	0.230%	9,546	9,796	-	10,102	29,444	-	5,125	2,538	7,663	15,900	4,630	20,530
2081824	White Hall Volunteer Police	33,722	0.069%	2,866	2,941	-	7,410	13,217	-	1,539	1	1,540	4,773	5,915	10,688
2083434	Whitehouse Volunteer Fire	119,499	0.245%	10,156	10,420	-	2,613	23,189	-	5,452	819	6,271	16,914	1,648	18,562
2085034	Wickes Rvfd #2	59,999	0.123%	5,099	5,232	-	6,900	17,231	-	2,737	396	3,133	8,492	4,983	13,475
2088534	Williams Junction Volunteer Fire	53,333	0.109%	4,532	4,651	-	1,956	11,139	-	2,433	204	2,637	7,549	358	7,907
2090734	Wilmar Volunteer Fire	53,277	0.109%	4,528	4,646	-	7,169	16,343	-	2,431	1,448	3,879	7,541	1,415	8,956
2100834	Wilmot Volunteer Fire	39,500	0.081%	3,357	3,444	-	-	6,801	-	1,802	6,912	8,714	5,591	(7,051)	(1,460)
2100824	Wilmot Volunteer Police	56	0.000%	5	5	-	30	40	-	3	-	8	17	25	
2109124	Wilson Police	889	0.002%	76	78	-	362	516	-	41	1,564	1,605	126	350	476
2109134	Wilson Volunteer Fire	59,999	0.123%	5,099	5,232	-	1,603	11,924	-	2,737	7,023	9,760	8,492	3,241	11,733
2110534	Wilton Volunteer Fire	46,666	0.096%	3,966	4,069	-	813	8,848	-	2,129	16,708	18,837	6,605	(6,385)	220
2111334	Winchester Volunteer Fire	46,666	0.096%	3,966	4,069	-	3,651	11,686	-	2,129	3,206	5,335	6,605	2,942	9,547
2102434	Woodlawn Volunteer Fire	105,944	0.217%	9,004	9,238	-	7,383	25,625	-	4,834	13,825	18,659	14,995	(384)	14,611
2115634	Wright-Pastoria Volunteer Fire	-	0.000%	-	-	-	-	-	-	-	31,665	31,665	-	(19,323)	(19,323)
2119934	Wynne Volunteer Fire	72,277	0.148%	6,142	6,303	-	-	12,445	-	3,298	2,410	5,708	10,230	(4,441)	5,789
2119924	Wynne Volunteer Police	13,944	0.029%	1,185	1,216	-	6,796	9,197	-	636	-	636	1,974	4,056	6,030
2129634	Y-City Volunteer Fire	66,666	0.137%	5,666	5,813	-	601	12,080	-	3,042	3,215	6,257	9,436	450	9,886
2139334	Yellville Volunteer Fire	79,999	0.164%	6,799	6,976	-	498	14,273	-	3,650	9,570	13,220	11,323	(5,736)	5,587
2143134	Zinc Volunteer Fire	73,055	0.150%	6,209	6,370	-	3,932	16,511	-	3,333	225	3,558	10,340	1,759	12,099
	TOTAL	\$ 48,791,971	100.00%	\$ 4,146,544	\$ 4,254,723	\$ -	\$ 2,746,257	\$ 11,147,524	\$ -	\$ 2,226,058	\$ 2,935,626	\$ 5,161,684	\$ 6,906,090	\$ (195,387)	\$ 6,710,703



SECTION D

SCHEDULE OF DEFERRED RESOURCES BY EMPLOYER BY YEAR

Paid Service

Schedule of Deferred Resources by Employer by Year as of December 31, 2023

Schedule of Deferred Inflows and Outflows								
Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows					Total
			2024	2025	2026	2027	Thereafter	
2163632	70 West Fire Protection District Fire	0.021%	\$ 38,004	\$ 18,920	\$ 19,226	\$ (8,208)	\$ -	\$ 67,942
15036	Alexander Fire	0.094%	8,547	67,082	89,651	(37,045)	-	128,235
15026	Alexander Police	0.103%	63,711	84,267	98,307	(40,705)	-	205,580
24822	Altheimer Police	0.010%	399	3,863	8,805	(4,076)	-	8,991
20522	Altus Police	0.008%	(3,007)	6,910	8,344	(3,224)	-	9,023
30222	Amity Police	0.011%	929	4,853	9,650	(4,361)	-	11,071
41833	Arkadelphia Fire	0.128%	68,112	89,558	117,205	(50,686)	-	224,189
64733	Ash Flat Fire	0.041%	10,581	27,852	37,880	(16,190)	-	60,123
64722	Ash Flat Police	0.043%	31,683	26,136	38,063	(17,022)	-	78,860
60433	Ashdown Fire	0.009%	24,175	12,764	8,395	(3,562)	-	41,772
60422	Ashdown Police	0.123%	42,421	75,639	110,526	(48,575)	-	180,011
70122	Atkins Police	0.089%	20,011	54,176	80,762	(34,998)	-	119,951
80922	Augusta Police	0.057%	(2,952)	13,889	47,561	(22,637)	-	35,861
82522	Austin Police	0.043%	42,915	47,625	43,277	(16,968)	-	116,849
90622	Bald Knob Police	0.083%	58,643	78,212	81,062	(32,735)	-	185,182
100732	Barling Fire	0.068%	45,893	63,468	65,957	(26,830)	-	148,488
100722	Barling Police	0.121%	77,151	104,407	116,535	(47,599)	-	250,494
110433	Batesville Fire	0.124%	(14,897)	45,945	106,116	(48,886)	-	88,278
110422	Batesville Police	0.227%	86,432	156,172	209,782	(89,470)	-	362,916
112023	Bauxite Police	0.028%	47,433	50,249	31,427	(10,926)	-	118,183
120122	Bay Police	0.046%	19,809	18,295	37,875	(18,146)	-	57,833
128732	Beaver Lake Fire	0.041%	(14,875)	(133,437)	(11,894)	(16,295)	-	(176,501)
131732	Beebe Fire	0.048%	109,200	83,457	51,611	(18,841)	-	225,427
140636	Bella Vista Fire	1.009%	435,987	731,957	931,488	(398,059)	-	1,701,373
140626	Bella Vista Police	0.663%	324,858	547,097	631,014	(261,558)	-	1,241,411
150333	Benton Fire	1.053%	609,928	897,749	1,005,833	(415,381)	-	2,098,129
150322	Benton Police	0.998%	457,763	744,201	930,664	(393,929)	-	1,738,699
160033	Bentonville Fire	1.736%	726,137	1,122,130	1,570,945	(684,861)	-	2,734,351
160022	Bentonville Police	1.541%	1,214,719	1,445,107	1,486,007	(608,100)	-	3,537,733
170822	Berryville Police	0.181%	82,355	132,501	166,873	(71,258)	-	310,471
168622	Bethel Heights Police	0.000%	(49,795)	-	-	-	-	(49,795)
175922	Black Rock Police	0.007%	771	3,502	6,202	(2,752)	-	7,723
179133	Blytheville Fire	0.312%	113,938	268,091	304,485	(123,177)	-	563,337
179122	Blytheville Police	0.378%	176,450	269,908	351,357	(149,320)	-	648,395
188022	Bono Police	0.046%	16,810	33,045	42,658	(18,195)	-	74,318
199622	Bradford Police	0.023%	8,662	13,548	20,645	(9,197)	-	33,658
200322	Bradley Police	0.004%	(5,368)	(3,402)	2,683	(1,765)	-	(7,852)
209733	Brinkley Fire	0.009%	26	3,621	7,737	(3,537)	-	7,847
209723	Brinkley Police	0.072%	49,196	73,955	71,783	(28,402)	-	166,532
212722	Brookland Police	0.107%	127,879	115,982	104,527	(42,250)	-	306,138
219433	Bryant Fire	0.643%	309,329	518,659	611,433	(253,876)	-	1,185,545
219422	Bryant Police	0.634%	401,060	543,039	600,352	(250,264)	-	1,294,187
224032	Buford Fire	0.010%	(217)	3,843	8,436	(3,875)	-	8,187
228332	Bull Shoals Fire	0.009%	1,542	3,418	7,821	(3,584)	-	9,197
228322	Bull Shoals Police	0.035%	21,878	30,595	34,466	(13,710)	-	73,229
258533	Cabot Fire	0.546%	238,612	420,435	512,876	(215,242)	-	956,681
258522	Cabot Police	0.572%	154,006	312,362	508,080	(225,865)	-	748,583
268233	Caddo Valley Fire	0.006%	(262)	2,026	5,016	(2,330)	-	4,450
268222	Caddo Valley Police	0.031%	5,947	15,433	26,889	(12,149)	-	36,120
276322	Calion Police	0.001%	4,384	4,812	2,233	(586)	-	10,843
277133	Camden Fire	0.310%	91,758	157,299	271,102	(122,388)	-	397,771
277123	Camden Police	0.208%	113,448	171,077	196,730	(81,904)	-	399,351
285222	Cammack Village Police	0.040%	46,312	42,701	38,391	(15,784)	-	111,620
288722	Caraway Police	0.026%	14,197	17,896	23,497	(10,183)	-	45,407



Paid Service

Schedule of Deferred Resources by Employer by Year as of December 31, 2023

Schedule of Deferred Inflows and Outflows								
Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows					Total
			2024	2025	2026	2027	Thereafter	
298422	Carlisle Police	0.039%	\$ 1,310	\$ 6,070	\$ 30,838	\$ (15,373)	\$ -	\$ 22,845
309332	Cave City Fire	0.007%	2,599	4,312	6,133	(2,658)	-	10,386
309322	Cave City Police	0.047%	23,016	25,328	40,724	(18,627)	-	70,441
310732	Cave Spring Fire	0.047%	138,156	151,647	70,417	(18,459)	-	341,761
310722	Cave Springs Police	0.168%	169,164	185,415	168,924	(66,397)	-	457,106
318233	Centerton Fire	0.536%	785,048	864,129	604,276	(211,446)	-	2,042,007
318222	Centerton Police	0.363%	346,156	408,018	365,764	(143,394)	-	976,544
319022	Central City Police	0.006%	18,468	17,173	8,531	(2,542)	-	41,630
333632	Cherokee Village Fire	0.084%	(76,723)	33,392	80,386	(33,049)	-	4,006
333622	Cherokee Village Police	0.064%	13,396	51,877	61,761	(25,270)	-	101,764
334422	Cherry Valley Police	0.009%	1,415	5,169	7,914	(3,447)	-	11,051
348422	Clarendon Police	0.040%	34,757	44,614	40,911	(15,925)	-	104,357
357322	Clarksville Police	0.215%	120,945	188,760	205,210	(84,644)	-	430,271
368932	Clinton Fire	0.008%	4,813	7,017	7,714	(3,173)	-	16,371
368922	Clinton Police	0.064%	25,408	42,356	58,458	(25,214)	-	101,008
375122	Coal Hill Police	0.012%	21,653	21,779	13,968	(4,820)	-	52,580
377822	Concord Police	0.000%	(4,210)	(200)	(1)	-	-	(4,411)
378633	Conway Fire	1.513%	478,315	1,020,843	1,390,370	(596,813)	-	2,292,715
378622	Conway Police	1.961%	1,427,733	1,959,768	1,937,672	(773,679)	-	4,551,494
387522	Corning Police	0.053%	22,501	38,632	49,607	(21,091)	-	89,649
397222	Cotter Police	0.025%	13,508	17,856	22,735	(9,736)	-	44,363
406533	Cotton Plant Fire	0.003%	(928)	(6,602)	874	(1,204)	-	(7,860)
406522	Cotton Plant Police	0.007%	1,895	(1,158)	6,046	(2,768)	-	4,015
427833	Crossett Fire	0.243%	59,229	154,387	221,786	(95,851)	-	339,551
427822	Crossett Police	0.139%	(1,541)	84,096	127,750	(54,786)	-	155,519
446422	Danville Police	0.039%	114,729	125,933	58,479	(15,329)	-	283,812
455322	Dardanelle Police	0.153%	134,432	119,997	141,715	(60,505)	-	335,639
476633	De Queen Fire	0.052%	64,389	57,211	50,849	(20,581)	-	151,868
476622	De Queen Police	0.174%	71,719	115,162	160,551	(68,755)	-	278,677
466922	Decatur Police	0.103%	110,618	109,162	101,977	(40,822)	-	280,935
481222	Dermott Police	0.032%	(13,799)	(6,590)	23,063	(12,639)	-	(9,965)
485522	Des Arc Police	0.070%	35,169	58,170	65,721	(27,473)	-	131,587
486322	Devalls Bluff Police	0.008%	22,879	15,599	8,963	(3,298)	-	44,143
496022	Dewitt Police	0.081%	32,764	58,343	74,879	(31,852)	-	134,134
498722	Diamond City Police	0.015%	36,836	19,911	13,945	(5,831)	-	64,861
501022	Diaz Police	0.011%	(14,088)	(11,418)	5,655	(4,373)	-	(24,224)
502922	Dierks Police	0.039%	22,462	28,443	35,379	(15,328)	-	70,956
516922	Dover Police	0.060%	30,472	45,798	55,987	(23,770)	-	108,487
535522	Earle Police	0.018%	41,394	16,746	15,297	(7,188)	-	66,249
536322	East Camden Police	0.001%	(14,717)	(14,361)	(2,458)	(430)	-	(31,966)
546033	El Dorado Fire	0.536%	284,473	382,702	490,808	(211,597)	-	946,386
546023	El Dorado Police	0.489%	410,204	486,056	478,316	(193,096)	-	1,181,480
556832	Elkins Fire	0.020%	13,548	20,059	19,845	(7,885)	-	45,567
556822	Elkins Police	0.121%	80,271	98,350	114,133	(47,821)	-	244,933
561422	Elm Springs Police	0.074%	62,162	84,397	75,352	(29,029)	-	192,882
585133	Eureka Springs Fire	0.149%	86,382	118,054	139,132	(58,625)	-	284,943
585122	Eureka Springs Police	0.158%	81,367	80,084	135,266	(62,453)	-	234,264
587822	Evening Shade Police	0.000%	(9,438)	(14,555)	(3,148)	-	-	(27,141)
595922	Fairfield Bay Police	0.058%	8,336	26,695	50,709	(22,813)	-	62,927
604132	Farmington Fire	0.154%	201,443	197,380	156,735	(60,746)	-	494,812
604122	Farmington Police	0.245%	164,522	216,261	234,268	(96,617)	-	518,434
614937	Fayetteville Fire	2.680%	1,568,008	2,497,969	2,628,415	(1,057,419)	-	5,636,973
614927	Fayetteville Police	2.858%	2,351,080	3,004,290	2,844,254	(1,127,508)	-	7,072,116
630032	Flippin Fire	0.027%	38,205	42,214	29,949	(10,799)	-	99,569



Paid Service

Schedule of Deferred Resources by Employer by Year as of December 31, 2023

Schedule of Deferred Inflows and Outflows								
Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows					Total
			2024	2025	2026	2027	Thereafter	
630022	Flippin Police	0.072%	\$ 44,781	\$ 71,200	\$ 71,944	\$ (28,474)	\$ -	\$ 159,451
644033	Forrest City Fire	0.238%	24,832	77,599	196,538	(93,947)	-	205,022
644022	Forrest City Police	0.316%	147,798	241,153	291,307	(124,607)	-	555,651
654833	Fort Smith Fire	2.358%	559,043	1,368,171	2,109,245	(930,569)	-	3,105,890
654823	Fort Smith Police	1.930%	1,580,915	1,966,086	1,895,069	(761,505)	-	4,680,565
665322	Friendship Police	0.002%	90	724	1,791	(832)	-	1,773
693932	Gassville Fire	0.011%	3,464	5,708	9,253	(4,144)	-	14,281
693922	Gassville Police	0.046%	32,361	40,602	43,558	(18,004)	-	98,517
704832	Gentry Fire	0.010%	16,170	9,552	9,895	(3,978)	-	31,639
704822	Gentry Police	0.133%	126,706	131,889	130,291	(52,626)	-	336,260
713722	Gillett Police	0.012%	13,007	20,431	14,031	(4,849)	-	42,620
724222	Glenwood Police	0.023%	(14,500)	(19,712)	12,541	(8,932)	-	(30,603)
726922	Goshen Police	0.068%	66,704	73,089	67,535	(26,813)	-	180,515
733122	Gosnell Police	0.062%	43,750	77,945	66,247	(24,659)	-	163,283
739033	Gravel Ridge Fire Protection Dist.	0.029%	18,697	29,692	29,249	(11,489)	-	66,149
737432	Gravette Fire	0.055%	(8,474)	6,607	43,486	(21,644)	-	19,975
737422	Gravette Police	0.124%	31,943	78,132	114,507	(49,026)	-	175,556
743922	Green Forest Police	0.128%	16,380	68,713	113,407	(50,465)	-	148,035
744732	Greenbrier Fire	0.012%	35,467	38,932	18,079	(4,739)	-	87,739
744722	Greenbrier Police	0.124%	339,228	221,665	129,933	(48,958)	-	641,868
746322	Greenland Police	0.051%	28,523	70,344	57,481	(20,094)	-	136,254
747133	Greenwood Fire	0.018%	8,405	11,455	16,040	(7,002)	-	28,898
747122	Greenwood Police	0.254%	119,611	183,915	233,630	(100,139)	-	437,017
754422	Greers Ferry Police	0.031%	(9,323)	6,585	25,238	(12,074)	-	10,426
776522	Hackett Police	0.018%	30,173	23,569	17,539	(6,951)	-	64,330
804422	Hampton Police	0.027%	16,248	18,478	25,083	(10,581)	-	49,228
813333	Hardy Fire	0.004%	10,985	12,058	5,599	(1,468)	-	27,174
813322	Hardy Police	0.033%	13,145	23,297	30,116	(13,138)	-	53,420
823022	Harrisburg Police	0.059%	45,964	47,362	54,123	(23,120)	-	124,329
834633	Harrison Fire	0.375%	91,475	212,502	334,806	(147,860)	-	490,923
834622	Harrison Police	0.440%	259,834	415,836	432,964	(173,713)	-	934,921
843522	Hartford Police	0.008%	1,191	2,496	6,490	(3,088)	-	7,089
847832	Haskell Fire	0.005%	1,727	2,915	4,124	(1,798)	-	6,968
847822	Haskell Police	0.044%	(40,641)	(8,389)	33,371	(17,384)	-	(33,043)
862133	Heber Springs Fire	0.058%	52,761	38,465	51,873	(22,888)	-	120,211
862122	Heber Springs Police	0.162%	66,078	91,840	142,601	(64,089)	-	236,430
865622	Hector Police	0.008%	3,505	5,524	6,921	(3,065)	-	12,885
864833	Helena-West Helena Fire	0.224%	36,418	71,939	186,868	(88,256)	-	206,969
864823	Helena-West Helena Police	0.148%	(51,038)	(95,789)	88,580	(58,581)	-	(116,828)
866422	Hermitage Police	0.012%	5,739	6,423	10,488	(4,915)	-	17,735
885022	Highfill Police	0.054%	48,089	59,912	54,596	(21,385)	-	141,212
890732	Highland Fire	0.006%	2,244	7,458	6,383	(2,192)	-	13,893
890722	Highland Police	0.029%	12,941	9,408	23,537	(11,548)	-	34,338
900833	Holiday Island Fire	0.044%	51,545	51,811	44,712	(17,448)	-	130,620
892322	Holly Grove Police	0.002%	(16,459)	(11,513)	(932)	(693)	-	(29,597)
902433	Hope Fire	0.150%	33,345	81,784	133,443	(59,110)	-	189,462
911337	Hot Springs Fire	1.257%	441,400	703,254	1,107,291	(496,156)	-	1,755,789
911327	Hot Springs Police	1.787%	1,157,782	1,477,193	1,686,744	(705,025)	-	3,616,694
921032	Hot Springs Village Fire	0.271%	75,016	138,371	236,888	(106,801)	-	343,474
921022	Hot Springs Village Police	0.231%	118,274	176,140	213,625	(91,230)	-	416,809
932633	Hoxie Fire	0.000%	(12,067)	(3,409)	(283)	-	-	(15,759)
932622	Hoxie Police	0.029%	(13,800)	7,431	25,019	(11,458)	-	7,192
941522	Hughes Police	0.012%	(17,245)	(13,480)	5,661	(4,612)	-	(29,676)
951222	Humphrey Police	0.004%	(6,630)	662	4,012	(1,706)	-	(3,662)



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Schedule of Deferred Resources by Employer by Year as of December 31, 2023

Schedule of Deferred Inflows and Outflows								
Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows					Total
			2024	2025	2026	2027	Thereafter	
971722	Huntington Police	0.000%	\$ (12,558)	\$ (5,590)	\$ (896)	\$ -	\$ -	\$ (19,044)
962833	Huntsville Fire	0.019%	52,784	39,809	21,733	(7,490)	-	106,836
962822	Huntsville Police	0.107%	87,390	105,268	105,133	(42,413)	-	255,378
981422	Huttig Police	0.007%	(241)	2,631	5,632	(2,574)	-	5,448
1021933	Jacksonville Fire	0.862%	188,851	505,512	777,076	(340,170)	-	1,131,269
1021922	Jacksonville Police	0.619%	(71,138)	207,730	532,930	(244,195)	-	425,327
1031622	Jasper Police	0.016%	8,109	12,046	14,664	(6,191)	-	28,628
1039132	Johnson Area Fire Department	0.000%	1	(1)	-	-	-	-
1038332	Johnson Fire	0.078%	126,491	103,856	80,267	(30,783)	-	279,831
1038322	Johnson Police	0.098%	(22,295)	32,543	82,923	(38,502)	-	54,669
1050233	Jonesboro Fire	1.681%	425,119	992,219	1,509,956	(663,172)	-	2,264,122
1050223	Jonesboro Police	2.137%	991,297	1,694,726	2,010,302	(843,181)	-	3,853,144
1058822	Judsonia Police	0.051%	57,961	47,801	48,458	(20,158)	-	134,062
1061822	Junction City Police	0.000%	(20,014)	(10,093)	(1,629)	-	-	(31,736)
1080422	Kensett Police	0.029%	(1,896)	(5,847)	20,331	(11,622)	-	966
1083922	Kibler Police	0.015%	(607)	6,127	12,472	(5,793)	-	12,199
1100222	Lake City Police	0.041%	2,470	19,779	35,796	(16,060)	-	41,985
1103732	Lake Hamilton Fire	0.000%	-	1	-	-	-	1
1104032	Lake Hamilton Fire Protection District	0.004%	1,599	2,969	4,097	(1,773)	-	6,892
1120722	Lake Village Police	0.087%	58,491	111,885	92,733	(34,249)	-	228,860
1111823	Lakeview Police	0.016%	2,070	6,290	13,571	(6,270)	-	15,661
1086322	Lamar Police	0.032%	32,113	36,953	32,872	(12,824)	-	89,114
1130422	Lavaca Police	0.030%	11,494	19,429	27,168	(11,922)	-	46,169
1140122	Leachville Police	0.043%	15,359	19,729	36,666	(16,944)	-	54,810
1150922	Lepanto Police	0.010%	(16,840)	(13,873)	4,314	(3,884)	-	(30,283)
1152522	Lewisville Police	0.029%	37,112	42,717	30,936	(11,501)	-	99,264
1161432	Lincoln Fire	0.013%	9,316	(177)	8,926	(5,222)	-	12,843
1161422	Lincoln Police	0.106%	97,485	76,666	94,234	(41,829)	-	226,556
1157622	Little Flock Police	0.081%	26,942	53,709	74,072	(32,152)	-	122,571
1160633	Little Rock Fire	7.851%	1,615,192	4,663,794	7,125,884	(3,097,604)	-	10,307,266
1160623	Little Rock Police	9.451%	2,901,361	6,461,489	8,731,597	(3,729,170)	-	14,365,277
1180022	Lonoke Police	0.115%	40,806	57,541	100,946	(45,556)	-	153,737
10010	Lopfi Staff	0.193%	40,065	121,314	176,749	(76,339)	-	261,789
1190833	Lowell Fire	0.398%	172,259	295,965	370,541	(156,951)	-	681,814
1190822	Lowell Police	0.273%	220,765	249,365	261,543	(107,522)	-	624,151
1195922	Luxora Police	0.010%	349	3,554	8,814	(4,093)	-	8,624
1218133	Magnolia Fire	0.127%	38,824	78,297	114,434	(50,063)	-	181,492
1218122	Magnolia Police	0.234%	70,630	130,397	206,753	(92,354)	-	315,426
1229733	Malvern Fire	0.203%	50,875	129,928	185,825	(80,252)	-	286,376
1229722	Malvern Police	0.247%	109,867	198,250	233,302	(97,345)	-	444,074
1248332	Manila Fire	0.000%	(25)	188	213	(99)	-	277
1248322	Manila Police	0.068%	76,694	81,457	69,286	(26,675)	-	200,762
1258022	Mansfield Police	0.031%	19,624	27,943	29,815	(12,062)	-	65,320
1268832	Marianna Fire	0.018%	7,250	8,653	15,342	(7,003)	-	24,242
1268822	Marianna Police	0.078%	(11,505)	(271)	57,319	(30,694)	-	14,849
1278532	Marion Fire	0.016%	(74,563)	(54,274)	1,429	(6,176)	-	(133,584)
1278526	Marion Police	0.343%	224,673	282,668	320,142	(135,399)	-	692,084
1288222	Marked Tree Police	0.065%	47,427	54,169	61,215	(25,744)	-	137,067
1297122	Marmaduke Police	0.050%	43,520	64,385	52,871	(19,561)	-	141,215
1305622	Marshall Police	0.022%	4,674	14,706	19,736	(8,505)	-	30,611
1308022	Marvell Police	0.033%	14,152	21,419	28,307	(12,926)	-	50,952
1318833	Maumelle Fire	0.540%	105,636	295,151	484,026	(212,996)	-	671,817
1318823	Maumelle Police	0.463%	159,121	227,577	400,459	(182,521)	-	604,636
1324232	Mayflower Fire	0.012%	11,280	10,283	10,980	(4,680)	-	27,863



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Schedule of Deferred Inflows and Outflows								
Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows					Total
			2024	2025	2026	2027	Thereafter	
1324222	Mayflower Police	0.081%	\$ 44,795	\$ 48,874	\$ 71,522	\$ (32,128)	\$ -	\$ 133,063
1328522	Mccrory Police	0.046%	25,080	29,964	41,321	(18,007)	-	78,358
1338233	Mcgehee Fire	0.088%	(27,245)	5,393	69,272	(34,887)	-	12,533
1338222	Mcgehee Police	0.091%	21,447	66,203	85,429	(35,792)	-	137,287
1358722	Mcrae Police	0.011%	11,277	15,507	11,971	(4,342)	-	34,413
1377333	Mena Fire	0.033%	2,856	12,035	27,767	(12,844)	-	29,814
1388922	Mineral Springs Police	0.024%	17,342	12,579	20,522	(9,655)	-	40,788
1398622	Monette Police	0.038%	(2,618)	7,817	30,816	(15,013)	-	21,002
1408733	Monticello Fire	0.107%	29,421	61,284	94,930	(42,269)	-	143,366
1418422	Montrose Police	0.000%	(1,401)	95	230	(107)	-	(1,183)
1421432	Morning Star Fpa	0.008%	6,769	6,728	7,407	(3,132)	-	17,772
1427332	Morrilton	0.010%	4,131	5,960	9,119	(4,020)	-	15,190
1438933	Mountain Home Fire	0.376%	170,487	274,350	347,124	(148,483)	-	643,478
1438922	Mountain Home Police	0.428%	296,552	383,727	409,875	(169,065)	-	921,089
1447822	Mountain Pine Police	0.021%	3,065	1,980	15,501	(8,430)	-	12,116
1452422	Mountain View Police	0.080%	24,535	39,676	70,512	(31,584)	-	103,139
1436222	Mountainburg Police	0.009%	5,233	6,536	7,915	(3,432)	-	16,252
1457522	Mulberry Police	0.027%	9,285	17,738	24,564	(10,541)	-	41,046
1467222	Murfreesboro Police	0.035%	26,564	27,906	32,465	(13,683)	-	73,252
1487733	Nashville Fire	0.018%	26,459	29,924	20,914	(7,282)	-	70,015
1506733	Newport Fire	0.217%	89,555	161,848	202,678	(85,704)	-	368,377
1506722	Newport Police	0.207%	135,843	172,512	195,104	(81,544)	-	421,915
1509133	Nob Hill Fire	0.014%	1,833	6,711	12,199	(5,470)	-	15,273
1536933	North Little Rock Fire	2.561%	447,957	1,467,804	2,292,952	(1,010,671)	-	3,198,042
1536923	North Little Rock Police	2.970%	1,743,471	2,536,490	2,823,095	(1,171,756)	-	5,931,300
1524532	Northeast Lakeside Association Fire	0.011%	17,598	10,723	10,715	(4,262)	-	34,774
1547433	Oak Grove Fire Protection Dist. #25	0.021%	11,860	20,635	20,330	(8,102)	-	44,723
1555522	Ola Police	0.030%	21,566	31,431	30,192	(11,859)	-	71,330
1566022	Oppelo Police	0.002%	(7,306)	(7,660)	11	(886)	-	(15,841)
1576833	Osceola Fire	0.202%	64,262	131,188	182,624	(79,615)	-	298,459
1576822	Osceola Police	0.292%	37,026	198,877	271,904	(115,373)	-	392,434
1585732	Ozark Fire	0.013%	(13,728)	4,200	11,651	(5,314)	-	(3,191)
1585722	Ozark Police	0.088%	23,452	48,062	77,128	(34,576)	-	114,066
1599722	Pangburn Police	0.016%	13,013	16,692	15,904	(6,322)	-	39,287
1616033	Paragould Fire	0.449%	141,400	278,063	404,026	(177,055)	-	646,434
1616022	Paragould Police	0.562%	166,965	321,553	494,443	(221,560)	-	761,401
1623322	Patterson Police	0.008%	7,619	4,504	7,060	(3,154)	-	16,029
1627632	Pea Ridge	0.149%	370,861	175,732	132,055	(58,845)	-	619,803
1627622	Pea Ridge Police	0.226%	174,467	239,499	225,776	(89,011)	-	550,731
1628422	Perla Police	0.002%	216	688	1,709	(794)	-	1,819
1631422	Perryville Police	0.055%	23,538	40,261	51,056	(21,682)	-	93,173
1646233	Pine Bluff Fire	1.169%	85,157	486,026	999,640	(461,207)	-	1,109,616
1646223	Pine Bluff Police	1.042%	(116,779)	304,020	857,991	(410,977)	-	634,255
1657822	Plainview Police	0.002%	109	854	2,115	(983)	-	2,095
1643822	Pleasant Plains Police	0.015%	44,230	48,549	22,543	(5,910)	-	109,412
1665933	Pocahontas Fire	0.065%	15,655	35,577	57,615	(25,539)	-	83,308
1665922	Pocahontas Police	0.168%	48,195	102,976	152,443	(66,118)	-	237,496
1671322	Portland Police	0.009%	3,706	5,168	8,009	(3,562)	-	13,321
1668322	Pottsville Police	0.061%	13,061	30,243	52,505	(24,007)	-	71,802
1675632	Prairie Grove Fire	0.076%	87,943	85,174	74,476	(29,835)	-	217,758
1675622	Prairie Grove Police	0.233%	201,810	222,145	224,648	(91,816)	-	556,787
1685333	Pulaski Co Fire	0.545%	527,014	645,479	558,208	(215,094)	-	1,515,607
1695022	Ravenden Police	0.008%	4,199	5,211	7,666	(3,348)	-	13,728
1704322	Rector Police	0.051%	50,167	44,422	47,066	(20,263)	-	121,392



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Schedule of Deferred Inflows and Outflows									
Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows					Total	
			2024	2025	2026	2027	Thereafter		
1713222	Redfield Police	0.063%	\$ 19,439	\$ 30,762	\$ 54,927	\$ (24,837)	\$ -	\$ 80,291	
1714022	Rison Police	0.034%	(454)	11,494	28,491	(13,232)	-	26,299	
1720522	Rockport Police	0.055%	48,548	72,967	59,020	(21,636)	-	158,899	
1724833	Rogers Fire	2.089%	736,851	1,408,230	1,912,257	(824,232)	-	3,233,106	
1724822	Rogers Police	1.771%	859,110	1,530,796	1,708,486	(698,807)	-	3,399,585	
1733733	Russellville Fire	0.725%	152,648	449,900	659,995	(286,228)	-	976,315	
1733722	Russellville Police	0.714%	353,027	485,555	646,169	(281,709)	-	1,203,042	
1753122	Salem Police	0.041%	10,410	23,403	37,015	(16,215)	-	54,613	
1749332	Sau Tech - Arkansas Fire Training Academy	0.011%	30,201	22,395	12,326	(4,295)	-	60,627	
1763933	Searcy Fire	0.563%	151,763	336,647	505,392	(222,039)	-	771,763	
1763922	Searcy Police	0.584%	252,221	407,145	537,605	(230,503)	-	966,468	
1765522	Shannon Hills Police	0.053%	54,800	58,718	53,186	(20,734)	-	145,970	
1774432	Sheridan Fire	0.000%	-	-	-	-	-	-	
1778722	Sherwood Police	0.976%	200,463	569,989	876,240	(384,965)	-	1,261,727	
1783333	Siloam Springs Fire	0.766%	514,799	788,032	765,498	(302,281)	-	1,766,048	
1783322	Siloam Springs Police	0.649%	528,991	646,712	634,962	(256,107)	-	1,554,558	
1793022	Smackover Police	0.088%	27,300	55,399	79,930	(34,819)	-	127,810	
1798126	Sparkman Police	0.001%	(18,366)	(15,476)	(2,320)	(442)	-	(36,604)	
1803133	Springdale Fire	2.456%	1,359,692	1,652,752	2,217,680	(969,079)	-	4,261,045	
1803122	Springdale Police	2.575%	1,705,723	2,587,779	2,566,509	(1,015,824)	-	5,844,187	
1813922	Stamps Police	0.023%	15,178	18,434	21,634	(9,010)	-	46,236	
1824422	Star City Police	0.057%	43,224	50,052	54,296	(22,487)	-	125,085	
1828722	Stephens Police	0.000%	(15,343)	(4,486)	(410)	-	-	(20,239)	
1843022	Strong Police	0.003%	(1,630)	(1,116)	2,299	(1,360)	-	(1,807)	
1854633	Stuttgart Fire	0.199%	112,327	149,804	185,366	(78,689)	-	368,808	
1854622	Stuttgart Police	0.298%	232,751	242,108	276,909	(117,478)	-	634,290	
1873222	Sulphur Police	0.025%	15,691	8,487	20,581	(9,755)	-	35,004	
1879122	Swifton Police	0.007%	104	657	5,719	(2,823)	-	3,657	
1892933	Texarkana Fire	0.838%	156,930	449,955	742,671	(330,483)	-	1,019,073	
1892923	Texarkana Police	0.953%	57,262	371,554	811,252	(375,871)	-	864,197	
1908932	Tontitown Fire	0.066%	135,668	131,048	78,232	(26,221)	-	318,727	
1908922	Tontitown Police	0.213%	293,973	275,209	219,946	(83,931)	-	705,197	
885032	Town Of Highfill Fire	0.005%	6,362	1,791	4,445	(2,064)	-	10,534	
1922433	Trumann Fire	0.061%	11,608	33,251	54,509	(23,933)	-	75,435	
1922422	Trumann Police	0.174%	50,407	128,826	163,772	(68,529)	-	274,476	
1931322	Tuckerman Police	0.026%	(18,834)	(25,502)	13,227	(10,115)	-	(41,224)	
1937222	Tyrnza Police	0.018%	17,587	36,323	22,082	(6,943)	-	69,049	
1941033	Van Buren Fire	0.608%	227,592	334,516	534,775	(239,885)	-	856,998	
1941022	Van Buren Police	0.535%	238,226	373,652	492,286	(210,938)	-	893,226	
1952632	Vilonia Fire	0.020%	4,433	9,449	17,834	(8,015)	-	23,701	
1952622	Vilonia Police	0.100%	17,067	42,571	86,711	(39,448)	-	106,901	
1991722	Waldo Police	0.005%	417	5,420	5,187	(1,861)	-	9,163	
2002822	Waldron Police	0.078%	(22,571)	19,338	65,788	(30,847)	-	31,708	
2011733	Walnut Ridge Fire	0.092%	83,096	73,738	84,080	(36,119)	-	204,795	
2011722	Walnut Ridge Police	0.084%	61,557	76,941	80,685	(33,170)	-	186,013	
2016832	Ward Fire	0.013%	4,137	7,489	11,302	(4,988)	-	17,940	
2016822	Ward Police	0.129%	111,413	109,343	120,497	(50,721)	-	290,532	
2021433	Warren Fire	0.040%	40,007	32,230	36,672	(15,721)	-	93,188	
2041922	Weiner Police	0.008%	(11,203)	(720)	6,651	(3,040)	-	(8,312)	
2050832	West Fork Fire	0.022%	5,803	13,032	19,995	(8,779)	-	30,051	
2050822	West Fork Police	0.058%	15,282	30,895	51,244	(23,023)	-	74,398	
2060533	West Memphis Fire	0.791%	234,552	468,371	709,334	(311,921)	-	1,100,336	
2060522	West Memphis Police	1.109%	566,597	1,014,345	1,070,846	(437,385)	-	2,214,403	
2070222	Wheatley Police	0.009%	8,424	15,423	10,783	(3,604)	-	31,026	



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			Schedule of Deferred Inflows and Outflows					
Employer ID	Employer	Employer Allocation Percentage	2024	2025	2026	2027	Thereafter	Total
2081822	White Hall Police	0.181%	\$ 40,018	\$ 82,226	\$ 156,377	\$ (71,551)	\$ -	\$ 207,070
2100822	Wilmot Police	0.010%	(8,878)	3,320	8,282	(3,893)	-	(1,169)
2109122	Wilson Police	0.013%	5,462	11,758	13,025	(5,224)	-	25,021
2119933	Wynne Fire	0.093%	15,660	51,014	82,642	(36,667)	-	112,649
2119922	Wynne Police	0.244%	197,557	274,944	250,285	(96,329)	-	626,457
TOTAL		100.000%	\$ 44,778,974	\$ 73,777,238	\$ 92,907,844	\$ (39,457,121)	\$ -	\$ 172,006,935

Volunteer Service

Schedule of Deferred Resources by Employer by Year as of December 31, 2023

Schedule of Deferred Inflows and Outflows								
Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows					Total
			2024	2025	2026	2027	Thereafter	
2170034	101-Garniel Fpd #5	0.262%	\$ 7,823	\$ 7,451	\$ 9,985	\$ (4,819)	\$ -	\$ 20,440
2163634	70 West Fire Protection District Fire	0.246%	35,248	6,175	9,377	(4,525)	-	46,275
15039	Alexander Volunteer Fire	0.104%	11,117	9,789	3,954	(1,908)	-	22,952
15029	Alexander Volunteer Police	0.020%	(15,245)	(2,898)	747	(361)	-	(17,757)
10634	Allison Sylamore Volunteer Fire	0.038%	(2,205)	515	1,451	(700)	-	(939)
11634	Alma Volunteer Fire	0.355%	8,696	6,436	13,561	(6,544)	-	22,149
19534	Alpena Volunteer Fire	0.178%	5,980	6,349	6,783	(3,273)	-	15,839
24834	Alzheimer Volunteer Fire	0.055%	5,522	1,334	2,086	(1,007)	-	7,935
24824	Alzheimer Volunteer Police	0.000%	56	47	13	(6)	-	110
20534	Altus Volunteer Fire	0.137%	(7,388)	6,934	5,236	(2,527)	-	2,255
20524	Altus Volunteer Police	0.000%	1	(1)	-	-	-	-
30234	Amity Volunteer Fire	0.219%	5,118	4,874	8,342	(4,026)	-	14,308
30224	Amity Volunteer Police	0.014%	322	304	521	(252)	-	895
31034	Antioch Volunteer Fire	0.166%	1,705	3,868	6,326	(3,053)	-	8,846
34534	Appleton Rural Volunteer Fire	0.257%	14,050	9,984	9,807	(4,733)	-	29,108
36134	Arch Street Fpd #16	0.201%	5,607	8,144	7,673	(3,703)	-	17,721
41834	Arkadelphia Volunteer Fire	0.150%	3,138	3,373	5,731	(2,766)	-	9,476
50734	Arkansas City Volunteer Fire	0.178%	1,935	5,381	6,796	(3,280)	-	10,832
64734	Ash Flat Volunteer Fire	0.163%	1,901	814	6,235	(3,009)	-	5,941
64724	Ash Flat Volunteer Police	0.069%	2,836	1,614	2,642	(1,275)	-	5,817
60434	Ashdown Volunteer Fire	0.260%	1,970	1,299	9,937	(4,796)	-	8,410
60424	Ashdown Volunteer Police	0.068%	979	56	2,607	(1,258)	-	2,384
70134	Atkins Volunteer Fire	0.355%	12,334	12,242	13,539	(6,534)	-	31,581
70124	Atkins Volunteer Police	0.055%	2,845	1,257	2,086	(1,007)	-	5,181
80924	Augusta Police	0.014%	2,020	347	521	(252)	-	2,636
80934	Augusta Volunteer Fire	0.195%	3,915	7,699	7,434	(3,588)	-	15,460
82534	Austin Volunteer Fire	0.221%	4,167	2,535	8,416	(4,062)	-	11,056
82524	Austin Volunteer Police	0.008%	1,365	1,139	313	(151)	-	2,666
83334	Avoca Volunteer Fire	0.276%	(184)	6,252	10,524	(5,079)	-	11,513
90634	Bald Knob Volunteer Fire	0.247%	2,629	(515)	9,420	(4,546)	-	6,988
90624	Bald Knob Volunteer Police	0.000%	(8)	(1)	-	-	-	(9)
100734	Barling Volunteer Fire	0.113%	(17,470)	(11,356)	4,323	(2,086)	-	(26,589)
100724	Barling Volunteer Police	0.096%	2,341	2,204	3,650	(1,761)	-	6,434
107434	Barton-Lexa Fire Department, Inc.	0.571%	5,969	9,050	21,777	(10,510)	-	26,286
110434	Batesville Volunteer Fire	0.150%	(915)	1,716	5,740	(2,770)	-	3,771
110424	Batesville Volunteer Police	0.246%	9,525	8,612	9,394	(4,534)	-	22,997
112034	Bauxite Volunteer Fire	0.027%	(15,078)	(8,498)	1,043	(503)	-	(23,036)
112024	Bauxite Volunteer Police	0.013%	(3,895)	(2,794)	504	(243)	-	(6,428)
122834	Bay Village Volunteer Fire	0.029%	863	800	1,095	(528)	-	2,230
120134	Bay Volunteer Fire	0.240%	(919)	4,504	9,159	(4,420)	-	8,324
120124	Bay Volunteer Police	0.043%	1,079	1,231	1,651	(797)	-	3,164
405734	Bdr Fd#1	0.633%	7,674	11,464	24,158	(11,659)	-	31,637
130934	Bearden Volunteer Fire	0.125%	2,627	2,981	4,758	(2,296)	-	8,070
128734	Beaver Lake Volunteer Fire	0.247%	(7,222)	(4,752)	9,424	(4,548)	-	(7,098)
126034	Beaverfork Volunteer Fire	0.205%	6,921	5,971	7,821	(3,774)	-	16,939
134134	Bee Branch Volunteer Fire	0.137%	3,406	3,049	5,214	(2,516)	-	9,153
131734	Beebe Volunteer Fire	0.300%	6,596	8,057	11,441	(5,521)	-	20,573
140624	Bella Vista Police	0.000%	(554)	(1,456)	9	(4)	-	(2,005)
139234	Belleville Volunteer Fire	0.166%	5,782	5,271	6,326	(3,053)	-	14,326
150324	Benton Volunteer Police	0.000%	(3,149)	(75)	-	-	-	(3,224)
160034	Bentonville Volunteer Fire	0.180%	24,683	16,696	6,874	(3,317)	-	44,936
160024	Bentonville Volunteer Police	0.055%	5,173	4,332	2,086	(1,007)	-	10,584
162734	Bergman Volunteer Fire Association	0.163%	12,388	6,450	6,222	(3,003)	-	22,057
170834	Berryville Volunteer Fire	0.231%	4,985	6,413	8,825	(4,259)	-	15,964



Volunteer Service

Schedule of Deferred Resources by Employer by Year as of December 31, 2023

Schedule of Deferred Inflows and Outflows								
Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows					Total
			2024	2025	2026	2027	Thereafter	
170824	Berryville Volunteer Police	0.014%	\$ (1,182)	\$ 260	\$ 521	\$ (252)	\$ -	\$ (653)
168634	Bethel Heights Volunteer Fire	0.000%	(3,208)	(1)	-	-	-	(3,209)
168624	Bethel Heights Volunteer Police	0.000%	(507)	-	-	-	-	(507)
169434	Bethesda Area Volunteer Fire	0.208%	5,565	4,998	7,938	(3,831)	-	14,670
172434	Big Creek Volunteer Fire	0.123%	(4,774)	(1,919)	4,693	(2,265)	-	(4,265)
164334	Bigelow Volunteer Fire	0.054%	(2,537)	(462)	2,042	(986)	-	(1,943)
171634	Bigger-Reyno Volunteer Fire	0.193%	4,456	4,421	7,356	(3,550)	-	12,683
173234	Biscoe Volunteer Fire	0.110%	(360)	1,014	4,215	(2,034)	-	2,835
174034	Bismarck Fire Pro Association	0.095%	(6,438)	3,295	3,628	(1,751)	-	(1,266)
175924	Black Rock Volunteer Police	0.014%	2,000	1,743	521	(252)	-	4,012
179134	Blytheville Volunteer Fire	0.014%	2,271	1,872	521	(252)	-	4,412
185634	Bonanza Volunteer Fire	0.291%	6,017	6,929	11,106	(5,360)	-	18,692
189934	Bono Fid Volunteer Fire	0.234%	(4,940)	1,448	8,916	(4,303)	-	1,121
188024	Bono Volunteer Police	0.027%	637	610	1,043	(503)	-	1,787
190234	Booneville Volunteer Fire	0.223%	10,288	8,762	8,516	(4,110)	-	23,456
194534	Boston Mountain Volunteer Fire	0.312%	20,640	22,766	11,897	(5,741)	-	49,562
199634	Bradford Volunteer Fire	0.179%	1,160	1,205	6,848	(3,305)	-	5,908
199624	Bradford Volunteer Police	0.014%	(3,502)	(1,254)	521	(252)	-	(4,487)
200134	Bradley County Rural Volunteer Fire	0.096%	124	577	3,650	(1,761)	-	2,590
200334	Bradley Volunteer Fire	0.096%	(1,234)	547	3,663	(1,768)	-	1,208
200324	Bradley Volunteer Police	0.001%	(2,947)	82	43	(21)	-	(2,843)
209734	Brinkley Volunteer Fire	0.136%	(4,454)	2,796	5,201	(2,510)	-	1,033
209724	Brinkley Volunteer Police	0.027%	636	610	1,043	(503)	-	1,786
206234	Brookland Fire Protection District	0.257%	(10,042)	819	9,820	(4,739)	-	(4,142)
212724	Brookland Volunteer Police	0.041%	(555)	(680)	1,547	(746)	-	(434)
217834	Bruno Fire Protection District	0.123%	(558)	2,703	4,693	(2,265)	-	4,573
219424	Bryant Volunteer Police	0.177%	6,778	3,935	6,752	(3,259)	-	14,206
222434	Buena Vista Volunteer Fire	0.178%	21,852	18,449	6,800	(3,282)	-	43,819
224034	Buford Volunteer Fire	0.137%	(4,843)	4,126	5,214	(2,516)	-	1,981
228334	Bull Shoals Volunteer Fire	0.220%	5,274	(1,007)	8,377	(4,043)	-	8,601
228324	Bull Shoals Volunteer Police	0.026%	2,079	1,870	986	(476)	-	4,459
235634	Burnt Ridge Volunteer Fire	0.150%	4,433	4,859	5,735	(2,768)	-	12,259
238034	Butterfield Volunteer Fire	0.451%	20,257	20,352	17,193	(8,297)	-	49,505
258534	Cabot Volunteer Fire	0.015%	(5,972)	137	565	(273)	-	(5,543)
268234	Caddo Valley Volunteer Fire	0.219%	6,229	2,236	8,369	(4,039)	-	12,795
268224	Caddo Valley Volunteer Police	0.108%	(313)	696	4,123	(1,990)	-	2,516
270434	Cairo Volunteer Fire	0.096%	545	2,090	3,650	(1,761)	-	4,524
269034	Caldwell Volunteer Fire	0.272%	19,276	9,073	10,389	(5,014)	-	33,724
273934	Calico Rock Volunteer Fire	0.139%	13,451	9,466	5,301	(2,558)	-	25,660
276334	Calion Volunteer Fire	0.192%	(3,811)	4,142	7,321	(3,533)	-	4,119
279834	Calvert Township Volunteer Fire	0.111%	1,154	2,691	4,223	(2,038)	-	6,030
277134	Camden Volunteer Fire	0.041%	(539)	879	1,564	(755)	-	1,149
285224	Cammack Village Volunteer Police	0.026%	81	358	973	(470)	-	942
284434	Camp Volunteer Fire	0.138%	3,037	3,159	5,249	(2,533)	-	8,912
286034	Cane Creek Volunteer Fire	0.164%	6,830	5,078	6,239	(3,011)	-	15,136
287934	Capps-Batavia Volunteer Fire	0.288%	6,542	5,053	10,989	(5,303)	-	17,281
288734	Caraway Volunteer Fire	0.325%	15,000	9,962	12,388	(5,978)	-	31,372
298434	Carlisle Volunteer Fire	0.231%	1,434	1,943	8,833	(4,263)	-	7,947
305034	Carthage Volunteer Fire	0.041%	596	(486)	1,564	(755)	-	919
308534	Cash Volunteer Fire	0.179%	9,873	7,166	6,813	(3,288)	-	20,564
309334	Cave City Volunteer Fire	0.301%	5,612	8,118	11,480	(5,540)	-	19,670
309324	Cave City Volunteer Police	0.108%	2,657	2,311	4,136	(1,996)	-	7,108
310734	Cave Springs Volunteer Fire	0.192%	(6,298)	906	7,326	(3,535)	-	(1,601)
310724	Cave Springs Volunteer Police	0.028%	(2,299)	2,066	1,056	(510)	-	313



Volunteer Service

Schedule of Deferred Resources by Employer by Year as of December 31, 2023

Schedule of Deferred Inflows and Outflows								
Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows					Total
			2024	2025	2026	2027	Thereafter	
312334	Cecil Rural Fire Department	0.021%	\$ 3,543	\$ 2,960	\$ 813	\$ (392)	\$ -	\$ 6,924
316634	Center Grove Volunteer Fire	0.113%	(1,733)	(195)	4,297	(2,074)	-	295
315834	Center Volunteer Fire	0.082%	272	1,789	3,128	(1,510)	-	3,679
318234	Centerton Volunteer Fire	0.093%	1,228	1,763	3,567	(1,722)	-	4,836
318224	Centerton Volunteer Police	0.068%	(418)	(63)	2,598	(1,254)	-	863
319034	Central City Volunteer Fire	0.027%	331	562	1,030	(497)	-	1,426
319024	Central City Volunteer Police	0.013%	130	146	478	(231)	-	523
323934	Chambersville Volunteer Fire	0.055%	(1,963)	1,126	2,081	(1,004)	-	240
327134	Charleston Volunteer Fire	0.203%	382	(299)	7,756	(3,743)	-	4,096
330134	Charlotte Volunteer Fire	0.165%	9,288	7,101	6,287	(3,034)	-	19,642
333634	Cherokee Village Volunteer Fire	0.041%	937	914	1,564	(755)	-	2,660
333624	Cherokee Village Volunteer Police	0.057%	(3,981)	(2,837)	2,173	(1,048)	-	(5,693)
332834	Cherry Hill Volunteer Fire	0.209%	15,842	9,809	7,973	(3,848)	-	29,776
334434	Cherry Valley Volunteer Fire	0.068%	(373)	1,482	2,607	(1,258)	-	2,458
334424	Cherry Valley Volunteer Police	0.001%	(1,850)	(1,437)	22	(10)	-	(3,275)
336039	Chickalah Volunteer Fire	0.128%	20,480	12,958	4,866	(2,349)	-	35,955
338734	Chidester Volunteer Fire	0.165%	2,009	2,299	6,283	(3,032)	-	7,559
339534	Chimes Volunteer Fire	0.109%	(6,796)	(3,660)	4,171	(2,013)	-	(8,298)
341734	Choctaw Volunteer Fire	0.230%	7,578	3,492	8,773	(4,234)	-	15,609
344134	Cincinnati Volunteer Fire	0.124%	(4,317)	(1,870)	4,723	(2,279)	-	(3,743)
348434	Clarendon Volunteer Fire	0.167%	1,977	1,207	6,361	(3,070)	-	6,475
348424	Clarendon Volunteer Police	0.015%	2,102	486	565	(273)	-	2,880
357334	Clarksville Volunteer Fire	0.302%	7,905	4,026	11,532	(5,565)	-	17,898
357324	Clarksville Volunteer Police	0.013%	1,921	313	513	(247)	-	2,500
368934	Clinton Volunteer Fire	0.260%	(890)	3,944	9,907	(4,781)	-	8,180
368924	Clinton Volunteer Police	0.023%	3,788	3,167	869	(419)	-	7,405
375134	Coal Hill Volunteer Fire	0.123%	906	1,186	4,688	(2,263)	-	4,517
375124	Coal Hill Volunteer Police	0.014%	319	305	521	(252)	-	893
371934	Collegeville Volunteer Fire	0.341%	9,605	10,360	13,005	(6,276)	-	26,694
374334	Colt Volunteer Fire	0.180%	2,236	2,692	6,852	(3,307)	-	8,473
380834	Compton Volunteer Fire Assoc	0.056%	(2,637)	(207)	2,129	(1,027)	-	(1,742)
383234	Conway County Volunteer Fire	1.980%	46,250	29,432	75,558	(36,447)	-	114,793
379434	Cooterneck Volunteer Fire	0.096%	29	614	3,650	(1,761)	-	2,532
386734	Cord Volunteer Fire	0.147%	6,134	6,069	5,627	(2,715)	-	15,115
387534	Corning Volunteer Fire	0.205%	6,577	7,483	7,834	(3,781)	-	18,113
397234	Cotter Volunteer Fire	0.176%	7,426	3,814	6,700	(3,233)	-	14,707
397224	Cotter Volunteer Police	0.000%	(251)	1	-	-	-	(250)
398034	Cotter/Gassville Rural Volunteer Fire	0.113%	(1,579)	1,364	4,323	(2,086)	-	2,022
406534	Cotton Plant Volunteer Fire	0.042%	919	1,089	1,612	(778)	-	2,842
406524	Cotton Plant Volunteer Police	0.000%	(1)	1	-	-	-	-
407334	Cottonwood Rural Fire Assoc	0.217%	14,093	12,158	8,295	(4,003)	-	30,543
408134	County Line Volunteer Fire Assoc	0.121%	(352)	994	4,636	(2,237)	-	3,041
411134	Cove Rural Volunteer Fire	0.084%	(5,192)	(2,468)	3,202	(1,545)	-	(6,003)
417034	Crawfordsville Volunteer Fire	0.137%	1,828	1,557	5,231	(2,525)	-	6,091
427834	Crossett Volunteer Fire	0.014%	76	303	521	(252)	-	648
427824	Crossett Volunteer Police	0.014%	320	305	521	(252)	-	894
425134	Crow Mountain Fire Protection District	0.286%	(4,426)	(1,776)	10,923	(5,272)	-	(551)
428634	Crystal Fire Protection District	0.257%	12,710	10,036	9,798	(4,729)	-	27,815
430834	Curtis Rural Volunteer Fire	0.109%	13,855	9,626	4,176	(2,015)	-	25,642
433234	Dalton Volunteer Fire	0.191%	4,466	4,268	7,300	(3,523)	-	12,511
434034	Damascus Volunteer Fire	0.082%	(3,239)	301	3,137	(1,514)	-	(1,315)
446434	Danville Volunteer Fire	0.259%	5,512	2,745	9,872	(4,764)	-	13,365
455334	Dardanelle Volunteer Fire	0.228%	3,860	7,656	8,716	(4,206)	-	16,026
455324	Dardanelle Volunteer Police	0.029%	2,614	918	1,117	(539)	-	4,110



Volunteer Service

Schedule of Deferred Resources by Employer by Year as of December 31, 2023

Schedule of Deferred Inflows and Outflows								
Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows					Total
			2024	2025	2026	2027	Thereafter	
476634	De Queen Volunteer Fire	0.190%	\$ (6,305)	\$ (523)	\$ 7,269	\$ (3,508)	\$ -	\$ (3,067)
463434	Deann Volunteer Fire	0.109%	4,751	5,303	4,171	(2,013)	-	12,212
466934	Decatur Volunteer Fire	0.151%	1,782	1,438	5,744	(2,772)	-	6,192
466924	Decatur Volunteer Police	0.082%	(321)	(1,171)	3,141	(1,516)	-	133
468534	Deer Volunteer Fire	0.123%	5	1,247	4,693	(2,265)	-	3,680
471534	Delaware Volunteer Fire	0.252%	7,844	4,893	9,603	(4,634)	-	17,706
481234	Dermott Volunteer Fire	0.219%	1,411	4,794	8,342	(4,026)	-	10,521
481224	Dermott Volunteer Police	0.000%	19	16	4	(2)	-	37
485534	Des Arc Volunteer Fire	0.220%	3,145	2,204	8,399	(4,053)	-	9,695
485524	Des Arc Volunteer Police	0.082%	1,914	1,830	3,128	(1,510)	-	5,362
487134	Desha Volunteer Fire	0.262%	10,195	6,140	9,981	(4,817)	-	21,499
486334	Devalls Bluff Volunteer Fire	0.218%	20,871	8,334	8,303	(4,007)	-	33,501
486324	Devalls Bluff Volunteer Police	0.000%	-	(1)	-	-	-	(1)
496034	Dewitt Volunteer Fire	0.286%	9,908	4,931	10,910	(5,265)	-	20,484
501034	Diaz Volunteer Fire	0.162%	1,647	1,929	6,196	(2,990)	-	6,782
501024	Diaz Volunteer Police	0.026%	178	435	995	(480)	-	1,128
502924	Dierks Volunteer Police	0.040%	543	789	1,529	(738)	-	2,123
503734	District 7 Crawford Co. Volunteer	0.190%	9,998	10,082	7,265	(3,506)	-	23,839
504534	Dodd Mountain Volunteer Fire	0.097%	1,953	2,322	3,702	(1,787)	-	6,190
516934	Dover Volunteer Fire	0.155%	(617)	2,351	5,918	(2,856)	-	4,796
516924	Dover Volunteer Police	0.012%	124	130	474	(229)	-	499
505334	Dumas Volunteer Fire	0.259%	4,860	4,342	9,902	(4,779)	-	14,325
526634	Dyess Volunteer Fire	0.122%	844	5,430	4,662	(2,250)	-	8,686
535534	Earle Volunteer Fire	0.219%	8,040	(1,541)	8,342	(4,026)	-	10,815
535524	Earle Volunteer Police	0.002%	360	301	83	(40)	-	704
536334	East Camden Volunteer Fire	0.184%	10,564	7,829	7,039	(3,397)	-	22,035
536324	East Camden Volunteer Police	0.001%	228	190	52	(25)	-	445
537134	East End Fire Protection District	0.299%	(33,972)	(17,437)	11,423	(5,513)	-	(45,499)
539834	East Pulaski County Volunteer Fire	0.135%	7,040	4,337	5,162	(2,491)	-	14,048
540134	Elaine Volunteer Fire	0.234%	7,328	5,409	8,916	(4,303)	-	17,350
556834	Elkins Volunteer Fire	0.297%	(355)	6,071	11,341	(5,473)	-	11,584
556824	Elkins Volunteer Police	0.045%	1,322	1,423	1,703	(822)	-	3,626
561424	Elm Springs Volunteer Police	0.122%	92	(353)	4,645	(2,242)	-	2,142
563034	Emmet Volunteer Fire	0.123%	5,142	5,609	4,693	(2,265)	-	13,179
564934	Emp Rural Fire Association	0.262%	8,598	6,161	9,998	(4,825)	-	19,932
565734	England Volunteer Fire	0.243%	1,263	3,478	9,255	(4,466)	-	9,530
573834	Etowah Volunteer Fire	0.128%	(2,440)	1,833	4,897	(2,363)	-	1,927
576234	Eudora Volunteer Fire	0.204%	7,992	1,602	7,778	(3,753)	-	13,619
585134	Eureka Springs Volunteer Fire	0.246%	6,850	6,814	9,377	(4,525)	-	18,516
585124	Eureka Springs Volunteer Police	0.095%	(824)	(860)	3,632	(1,753)	-	195
581934	Evansville Volunteer Fire	0.095%	(1,744)	(917)	3,628	(1,751)	-	(784)
587824	Evening Shade Police	0.041%	5,665	1,027	1,564	(755)	-	7,501
587834	Evening Shade Volunteer Fire	0.123%	(160)	(3,164)	4,706	(2,271)	-	(889)
592434	Faircrest Volunteer Fire	0.274%	4,819	4,627	10,463	(5,049)	-	14,860
595934	Fairfield Bay Volunteer Fire	0.601%	41,567	32,955	22,942	(11,072)	-	86,392
598334	Fairview Fire Protection District Volunteer Fire	0.137%	1,161	2,987	5,210	(2,514)	-	6,844
599134	Fairview Rural Fire District	0.108%	2,284	1,991	4,119	(1,988)	-	6,406
604134	Farmington Volunteer Fire	0.234%	(2,181)	(3,712)	8,920	(4,305)	-	(1,278)
604124	Farmington Volunteer Police	0.067%	(1,624)	1,240	2,551	(1,231)	-	936
620334	Fifty Six Volunteer Fire	0.082%	1,655	1,830	3,128	(1,510)	-	5,103
626234	Fire District #6 Crawford Co	0.082%	6,040	4,745	3,128	(1,510)	-	12,403
625434	Fisher Volunteer Fire	0.178%	3,630	3,961	6,778	(3,271)	-	11,098
630034	Flippin Volunteer Fire	0.148%	58	2,901	5,657	(2,730)	-	5,886
630024	Flippin Volunteer Police	0.014%	(2,698)	225	521	(252)	-	(2,204)



Volunteer Service

Schedule of Deferred Resources by Employer by Year as of December 31, 2023

Schedule of Deferred Inflows and Outflows								
Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows					Total
			2024	2025	2026	2027	Thereafter	
632734	Floral Volunteer Fire	0.097%	\$ 3,414	\$ 921	\$ 3,702	\$ (1,787)	\$ -	\$ 6,250
634334	Fordyce Volunteer Fire	0.155%	6,036	2,503	5,901	(2,848)	-	11,592
635134	Foreman Volunteer Fire	0.182%	4,490	4,553	6,930	(3,345)	-	12,628
644034	Forrest City Volunteer Fire	0.067%	(2,634)	(3,110)	2,546	(1,229)	-	(4,427)
644024	Forrest City Volunteer Police	0.055%	(936)	(325)	2,086	(1,007)	-	(182)
654824	Fort Smith Volunteer Police	0.080%	6,246	(1,184)	3,068	(1,480)	-	6,650
658034	Fountain Lake Volunteer Fire	0.247%	332	9,486	9,433	(4,552)	-	14,699
662934	Fox Volunteer Fire	0.153%	(3,880)	582	5,853	(2,825)	-	(270)
664534	Frenchport Volunteer Fire	0.272%	4,376	4,253	10,376	(5,007)	-	13,998
680734	Gallatin Volunteer Fire	0.231%	9,092	5,137	8,803	(4,248)	-	18,784
683134	Garland Volunteer Fire	0.082%	1,916	1,828	3,128	(1,510)	-	5,362
689034	Garnett Volunteer Fire	0.206%	3,040	3,228	7,869	(3,797)	-	10,340
693934	Gassville Volunteer Fire	0.179%	240	2,571	6,813	(3,288)	-	6,336
693924	Gassville Volunteer Police	0.041%	(1,972)	842	1,564	(755)	-	(321)
704834	Gentry Volunteer Fire	0.270%	1,535	4,081	10,306	(4,974)	-	10,948
704824	Gentry Volunteer Police	0.055%	(1,997)	(322)	2,094	(1,011)	-	(1,236)
713734	Gillett Volunteer Fire	0.137%	5,453	6,015	5,214	(2,516)	-	14,166
718834	Gillham Volunteer Fire	0.121%	296	5,286	4,632	(2,235)	-	7,979
724234	Glenwood Volunteer Fire	0.234%	9,044	8,296	8,933	(4,311)	-	21,962
724224	Glenwood Volunteer Police	0.077%	966	(387)	2,937	(1,418)	-	2,098
727734	Goshen Fire Dist Assoc	0.205%	7,442	7,481	7,834	(3,781)	-	18,976
726924	Goshen Volunteer Police	0.000%	(1,863)	(2)	-	-	-	(1,865)
733134	Gosnell Volunteer Fire	0.257%	7,745	5,441	9,811	(4,735)	-	18,262
733124	Gosnell Volunteer Police	0.014%	2,127	426	543	(262)	-	2,834
736634	Gould Volunteer Fire	0.149%	76	3,144	5,701	(2,751)	-	6,170
735834	Grady Volunteer Fire	0.191%	4,222	4,266	7,300	(3,523)	-	12,265
739034	Gravel Ridge Fire Protection Dist.	0.219%	2,088	9,390	8,342	(4,026)	-	15,794
737434	Gravette Volunteer Fire	0.383%	21,504	10,458	14,621	(7,056)	-	39,527
737424	Gravette Volunteer Police	0.040%	3,822	790	1,516	(732)	-	5,396
741234	Grayson Fire Assoc	0.055%	1,277	1,218	2,086	(1,007)	-	3,574
743934	Green Forest Volunteer Fire	0.275%	3,513	6,243	10,485	(5,060)	-	15,181
743924	Green Forest Volunteer Police	0.000%	(1,610)	(1,391)	17	(8)	-	(2,992)
744734	Greenbrier Volunteer Fire	0.345%	9,123	2,612	13,174	(6,358)	-	18,551
746324	Greenland Volunteer Police	0.041%	4,892	3,947	1,577	(761)	-	9,655
749834	Greenwood Rural Volunteer Fire	0.150%	(2,210)	395	5,735	(2,768)	-	1,152
747139	Greenwood Volunteer Fire	0.556%	14,749	17,198	21,213	(10,237)	-	42,923
747129	Greenwood Volunteer Police	0.005%	903	755	207	(100)	-	1,765
754434	Greers Ferry Volunteer Fire	0.313%	7,063	8,259	11,945	(5,764)	-	21,503
763334	Grover Township Volunteer Fire	0.165%	(7,624)	2,076	6,292	(3,036)	-	(2,292)
773034	Grubbs Volunteer Fire	0.232%	1,239	7,998	8,864	(4,278)	-	13,823
770634	Gum Springs Volunteer Fire	0.150%	(375)	3,204	5,735	(2,768)	-	5,796
774934	Gurdon Volunteer Fire	0.235%	13,572	11,444	8,959	(4,324)	-	29,651
775734	Guy Community Volunteer Fire	0.119%	(4,583)	2,270	4,528	(2,185)	-	30
776534	Hackett Volunteer Fire	0.220%	(407)	1,822	8,390	(4,049)	-	5,756
776524	Hackett Volunteer Police	0.027%	1,979	(764)	1,043	(503)	-	1,755
784634	Hagarville Rfd #3	0.179%	4,057	4,076	6,817	(3,290)	-	11,660
788934	Halley Volunteer Fire	0.096%	1,466	2,132	3,650	(1,761)	-	5,487
793534	Hamburg Volunteer Fire	0.314%	3,761	5,328	11,975	(5,779)	-	15,285
804434	Hampton Volunteer Fire	0.219%	11,179	6,500	8,342	(4,026)	-	21,995
804424	Hampton Volunteer Police	0.000%	(11)	-	-	-	-	(11)
807934	Hand Cove Fire Prot District	0.273%	3,111	4,474	10,428	(5,033)	-	12,980
812534	Hardin Volunteer Fire	0.167%	12,753	8,493	6,370	(3,074)	-	24,542
813334	Hardy Volunteer Fire	0.207%	(8,992)	(355)	7,912	(3,818)	-	(5,253)
813324	Hardy Volunteer Police	0.041%	5,083	3,805	1,564	(755)	-	9,697



Volunteer Service

Schedule of Deferred Resources by Employer by Year as of December 31, 2023

Schedule of Deferred Inflows and Outflows								
Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows					Total
			2024	2025	2026	2027	Thereafter	
814134	Harmon Volunteer Fire	0.231%	\$ 12,915	\$ 10,836	\$ 8,807	\$ (4,250)	\$ -	\$ 28,308
816834	Harrell Volunteer Fire	0.258%	6,858	4,009	9,828	(4,743)	-	15,952
823034	Harrisburg Volunteer Fire	0.262%	9,798	4,640	9,981	(4,817)	-	19,602
834634	Harrison Volunteer Fire	0.027%	(2,649)	(987)	1,017	(491)	-	(3,110)
834624	Harrison Volunteer Police	0.083%	448	1,947	3,172	(1,531)	-	4,036
843534	Hartford Volunteer Fire	0.219%	14,341	9,578	8,369	(4,039)	-	28,249
843524	Hartford Volunteer Police	0.000%	-	1	-	-	-	1
847834	Haskell Volunteer Fire	0.164%	(3,724)	(945)	6,244	(3,013)	-	(1,438)
847824	Haskell Volunteer Police	0.040%	500	772	1,525	(736)	-	2,061
849434	Hatfield Volunteer Fire	0.205%	4,783	4,571	7,821	(3,774)	-	13,401
853234	Hazen Volunteer Fire	0.234%	3,838	3,842	8,916	(4,303)	-	12,293
862134	Heber Springs Volunteer Fire	0.275%	3,679	1,736	10,485	(5,060)	-	10,840
862124	Heber Springs Volunteer Police	0.000%	(8)	(1)	-	-	-	(9)
865624	Hector Volunteer Police	0.027%	1,519	651	1,043	(503)	-	2,710
864834	Helena-West Helena Volunteer Fire	0.139%	3,142	(1,025)	5,314	(2,565)	-	4,866
864824	Helena-West Helena Volunteer Police	0.014%	(4,640)	298	552	(266)	-	(4,056)
875334	Hensley Volunteer Fire	0.075%	(3,020)	(697)	2,872	(1,386)	-	(2,231)
866434	Hermitage Volunteer Fire	0.096%	605	2,092	3,650	(1,761)	-	4,586
866424	Hermitage Volunteer Police	0.027%	(1,308)	(935)	1,043	(503)	-	(1,703)
882634	Hickory Creek Volunteer Fire	0.082%	2,982	1,868	3,128	(1,510)	-	6,468
883434	Hickory Ridge Volunteer Fire	0.218%	5,029	5,077	8,334	(4,022)	-	14,418
884234	Higginson Volunteer Fire	0.000%	1	-	-	-	-	1
884239	Higginson Volunteer Fire	0.267%	13,637	8,132	10,202	(4,924)	-	27,047
884224	Higginson Volunteer Police	0.000%	1	(1)	-	-	-	-
884229	Higginson Volunteer Police	0.049%	(36)	370	1,860	(897)	-	1,297
885034	Highfill Volunteer Fire	0.289%	(3,421)	4,852	11,032	(5,324)	-	7,139
885024	Highfill Volunteer Police	0.082%	(139)	380	3,128	(1,510)	-	1,859
890734	Highland Volunteer Fire	0.137%	1,335	3,009	5,214	(2,516)	-	7,042
890724	Highland Volunteer Police	0.082%	2,158	1,830	3,128	(1,510)	-	5,606
887734	Highway 15 South Volunteer Fire	0.192%	812	(3,081)	7,330	(3,537)	-	1,524
889334	Highway 286 East Volunteer Fire	0.193%	(357)	1,486	7,382	(3,563)	-	4,948
991134	Highway 70 West Fpa	0.000%	(34,058)	(801)	-	-	-	(34,859)
954734	Highway 94 East Volunteer Fire	0.110%	2,437	3,870	4,180	(2,017)	-	8,470
886934	Hilltop Fire District# 51	0.191%	1,989	1,200	7,300	(3,523)	-	6,966
888534	Hilltop Volunteer Fire	0.190%	2,411	4,115	7,269	(3,508)	-	10,287
900834	Holiday Island Volunteer Fire	0.199%	9,483	14,622	7,604	(3,670)	-	28,039
891534	Holland Volunteer Fire	0.179%	(48)	(599)	6,835	(3,298)	-	2,890
893134	Hollis Volunteer Fire	0.165%	389	843	6,296	(3,038)	-	4,490
892334	Holly Grove Volunteer Fire	0.150%	5,209	4,933	5,735	(2,768)	-	13,109
892324	Holly Grove Volunteer Police	0.014%	307	1,744	526	(254)	-	2,323
901634	Hon Volunteer Fire	0.123%	8,169	5,741	4,693	(2,265)	-	16,338
902434	Hope Volunteer Fire	0.041%	959	915	1,564	(755)	-	2,683
903234	Hopewell Fire District	0.092%	9,429	7,475	3,528	(1,703)	-	18,729
906734	Horatio Volunteer Fire	0.290%	9,160	8,497	11,084	(5,349)	-	23,392
908334	Horseshoe Lake Volunteer Fire	0.178%	4,145	3,963	6,778	(3,271)	-	11,615
921034	Hot Springs Village Volunteer Fire	0.098%	(3,586)	(2,162)	3,728	(1,799)	-	(3,819)
921024	Hot Springs Village Volunteer Police	0.014%	2,271	1,872	521	(252)	-	4,412
932634	Hoxie Volunteer Fire	0.274%	15,836	7,928	10,445	(5,041)	-	29,168
932624	Hoxie Volunteer Police	0.042%	1,433	1,104	1,616	(780)	-	3,373
941534	Hughes Volunteer Fire	0.219%	14,546	9,989	8,347	(4,028)	-	28,854
941524	Hughes Volunteer Police	0.013%	191	(6,924)	491	(237)	-	(6,479)
951234	Humphrey Volunteer Fire	0.137%	1,321	3,100	5,240	(2,529)	-	7,132
951224	Humphrey Volunteer Police	0.013%	2,161	1,704	500	(241)	-	4,124
971734	Huntington Volunteer Fire	0.150%	5,957	4,872	5,735	(2,768)	-	13,796



Volunteer Service

Schedule of Deferred Resources by Employer by Year as of December 31, 2023

Schedule of Deferred Inflows and Outflows									
Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows					Total	
			2024	2025	2026	2027	Thereafter		
971724	Huntington Volunteer Police	0.014%	\$ 2,256	\$ 1,782	\$ 521	\$ (252)	\$ -	\$ 4,307	
962834	Huntsville Volunteer Fire	0.238%	10,611	7,357	9,081	(4,383)	-	22,666	
962824	Huntsville Volunteer Police	0.027%	(9,029)	(5,363)	1,034	(499)	-	(13,857)	
981434	Huttig Volunteer Fire	0.139%	(2,943)	371	5,314	(2,565)	-	177	
1001434	Imboden Volunteer Fire	0.205%	7,868	7,579	7,821	(3,774)	-	19,494	
1003034	Inspiration Point Rural Fire Protection District	0.127%	(6,119)	(1,321)	4,849	(2,340)	-	(4,931)	
1006534	Ione Community Fire	0.084%	2,193	2,041	3,194	(1,541)	-	5,887	
1031634	Jasper Volunteer Fire	0.075%	(1,576)	988	2,881	(1,390)	-	903	
1039134	Johnson Area Volunteer Fire	0.000%	(1)	-	-	-	-	(1)	
1030834	Johnson County Rfd #1	0.222%	26,727	24,424	8,468	(4,087)	-	55,532	
1032434	Johnson County Rfd #2	0.204%	18,181	13,195	7,795	(3,762)	-	35,409	
1034034	Johnson County Rfd #4	0.151%	2,198	4,786	5,753	(2,776)	-	9,961	
1035934	Johnson County Rfd #5	0.080%	(5,660)	(322)	3,037	(1,466)	-	(4,411)	
1037534	Johnson County Rfd #7	0.135%	2,963	2,857	5,162	(2,491)	-	8,491	
1041334	Johnson County Rfd #8	0.288%	4,371	2,008	10,993	(5,305)	-	12,067	
1038334	Johnson Volunteer Fire	0.233%	9,243	2,199	8,886	(4,288)	-	16,040	
1040534	Joiner Volunteer Fire	0.179%	5,722	5,544	6,817	(3,290)	-	14,793	
1050224	Jonesboro Volunteer Police	0.014%	322	304	521	(252)	-	895	
1052934	Joplin Volunteer Fire	0.219%	5,338	4,874	8,342	(4,026)	-	14,528	
1058834	Judsonia Volunteer Fire	0.273%	10,248	6,001	10,424	(5,030)	-	21,643	
1058824	Judsonia Volunteer Police	0.069%	2,990	3,099	2,620	(1,264)	-	7,445	
1061834	Junction City Volunteer Fire	0.143%	3,267	3,947	5,462	(2,636)	-	10,040	
1061824	Junction City Volunteer Police	0.014%	618	1,904	534	(258)	-	2,798	
1070734	Keiser Volunteer Fire	0.232%	10,053	5,258	8,864	(4,278)	-	19,897	
1080434	Kensett Volunteer Fire	0.113%	285	2,924	4,315	(2,082)	-	5,442	
1080424	Kensett Volunteer Police	0.001%	(6,334)	14	48	(23)	-	(6,295)	
1081234	Keo Volunteer Fire	0.081%	(2,053)	(1,209)	3,107	(1,499)	-	(1,654)	
1085534	Knoxville Volunteer Fire	0.056%	(694)	(110)	2,138	(1,032)	-	302	
1087134	Krooked Kreek Volunteer Fire	0.224%	611	3,942	8,538	(4,120)	-	8,971	
1100234	Lake City Volunteer Fire	0.354%	18,846	12,435	13,509	(6,519)	-	38,271	
1104034	Lake Hamilton Fire Protection District	0.285%	1,999	5,996	10,858	(5,240)	-	13,613	
1103734	Lake Hamilton Volunteer Fire	0.000%	1	1	-	-	-	2	
1106134	Lake Maumelle Area Rfd	0.287%	(10,270)	(4,868)	10,954	(5,286)	-	(9,470)	
1108834	Lake Norrell Area Fire Protection District	0.150%	5,424	4,779	5,735	(2,768)	-	13,170	
1120734	Lake Village Volunteer Fire	0.287%	6,699	6,400	10,950	(5,284)	-	18,765	
1120724	Lake Village Volunteer Police	0.014%	564	305	521	(252)	-	1,138	
1111824	Lakeview Volunteer Police	0.028%	(932)	601	1,052	(507)	-	214	
1122334	Lakeway Rural Volunteer Fire	0.012%	1,933	1,615	443	(214)	-	3,777	
1086334	Lamar Volunteer Fire	0.139%	(1,940)	1,362	5,292	(2,554)	-	2,160	
1126634	Landis Volunteer Fire	0.272%	17,812	7,666	10,389	(5,014)	-	30,853	
1130434	Lavaca Volunteer Fire	0.207%	6,279	7,765	7,908	(3,816)	-	18,136	
1130424	Lavaca Volunteer Police	0.056%	2,595	154	2,142	(1,034)	-	3,857	
1132034	Lawson-Urbana Volunteer Fire	0.150%	3,246	3,352	5,735	(2,768)	-	9,565	
1133934	Lazy Acres Volunteer Fire	0.082%	1,915	1,829	3,128	(1,510)	-	5,362	
1140134	Leachville Volunteer Fire	0.288%	8,541	6,613	10,984	(5,301)	-	20,837	
1140124	Leachville Volunteer Police	0.014%	1,569	(1,186)	521	(252)	-	652	
1143634	Lead Hill Volunteer Fire	0.178%	6,083	5,441	6,778	(3,271)	-	15,031	
1150934	Lepanto Volunteer Fire	0.285%	6,874	8,594	10,880	(5,251)	-	21,097	
1151734	Leslie Volunteer Fire	0.149%	(542)	(71)	5,688	(2,745)	-	2,330	
1152534	Lewisville Volunteer Fire	0.219%	(2,925)	(2,789)	8,364	(4,037)	-	(1,387)	
1153334	Liberty Volunteer Fire	0.082%	(27,338)	(11,232)	3,128	(1,510)	-	(36,952)	
1161434	Lincoln Volunteer Fire	0.159%	2,258	(3,097)	6,057	(2,923)	-	2,295	
1161424	Lincoln Volunteer Police	0.068%	(6,164)	(4,545)	2,607	(1,258)	-	(9,360)	
1164934	Linwood-Moscow Volunteer Fire	0.151%	(3,932)	(2,626)	5,757	(2,778)	-	(3,579)	



Volunteer Service

Schedule of Deferred Resources by Employer by Year as of December 31, 2023

Schedule of Deferred Inflows and Outflows								
Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows					Total
			2024	2025	2026	2027	Thereafter	
1157634	Little Flock Volunteer Fire	0.191%	\$ 7,615	\$ 10,018	\$ 7,300	\$ (3,523)	\$ -	\$ 21,410
1157624	Little Flock Volunteer Police	0.027%	1,050	2,012	1,030	(497)	-	3,595
1170334	Lockesburg Volunteer Fire	0.351%	16,046	13,321	13,404	(6,469)	-	36,302
1175434	London Rural Volunteer Fire	0.271%	1,544	4,171	10,350	(4,995)	-	11,070
1176234	Lone Rock Volunteer Fire	0.146%	8,691	9,009	5,583	(2,695)	-	20,588
1180034	Lonoke Volunteer Fire	0.275%	2,599	3,144	10,480	(5,058)	-	11,165
1185134	Louann Volunteer Fire	0.108%	(892)	2,175	4,132	(1,994)	-	3,421
1190834	Lowell Volunteer Fire	0.012%	(1,032)	1,490	474	(229)	-	703
1190824	Lowell Volunteer Police	0.053%	712	(369)	2,038	(983)	-	1,398
1195934	Luxora Volunteer Fire	0.150%	3,508	3,352	5,735	(2,768)	-	9,827
1199134	Lynne Volunteer Fire	0.164%	691	3,626	6,257	(3,020)	-	7,554
1209234	Magazine Volunteer Fire	0.055%	1,786	2,757	2,086	(1,007)	-	5,622
1214934	Magnet Cove Volunteer Fire	0.152%	3,341	3,483	5,783	(2,791)	-	9,816
1218134	Magnolia Volunteer Fire	0.122%	2,657	1,060	4,658	(2,248)	-	6,127
1218124	Magnolia Volunteer Police	0.149%	3,547	3,079	5,675	(2,739)	-	9,562
1229734	Malvern Volunteer Fire	0.055%	1,667	2,641	2,081	(1,004)	-	5,385
1239434	Mammoth Spring Volunteer Fire	0.151%	(860)	(1,370)	5,770	(2,785)	-	755
1248334	Manila Volunteer Fire	0.292%	(3,202)	5,027	11,141	(5,376)	-	7,590
1258034	Mansfield Volunteer Fire	0.082%	(4,373)	(2,692)	3,128	(1,510)	-	(5,447)
1263734	Marble Volunteer Fire	0.055%	1,277	1,219	2,086	(1,007)	-	3,575
1268834	Marianna Volunteer Fire	0.222%	2,407	2,491	8,473	(4,089)	-	9,282
1268824	Marianna Volunteer Police	0.000%	(1)	1	-	-	-	-
1278534	Marion Volunteer Fire	0.482%	14,491	14,102	18,401	(8,880)	-	38,114
1278524	Marion Volunteer Police	0.293%	26,186	9,246	11,197	(5,404)	-	41,225
1288234	Marked Tree Volunteer Fire	0.224%	(6,911)	(6,604)	8,534	(4,118)	-	(9,099)
1288224	Marked Tree Volunteer Police	0.002%	284	237	65	(31)	-	555
1297134	Marmaduke Volunteer Fire	0.216%	(200)	4,309	8,243	(3,978)	-	8,374
1297124	Marmaduke Volunteer Police	0.041%	191	(2,051)	1,564	(755)	-	(1,051)
1305634	Marshall Volunteer Fire	0.150%	(7,008)	1,627	5,718	(2,760)	-	(2,423)
1305624	Marshall Volunteer Police	0.014%	(1,342)	211	521	(252)	-	(862)
1308034	Marvell Volunteer Fire	0.246%	1,247	(243)	9,385	(4,529)	-	5,860
1308024	Marvell Volunteer Police	0.014%	5	(1,109)	521	(252)	-	(835)
1318834	Maumelle Volunteer Fire	0.081%	(5,690)	(2,921)	3,081	(1,487)	-	(7,017)
1324234	Mayflower Volunteer Fire	0.257%	10,005	12,464	9,811	(4,735)	-	27,545
1324224	Mayflower Volunteer Police	0.000%	(13,123)	(335)	-	-	-	(13,458)
1326934	Maynard Volunteer Fire	0.178%	7,710	6,680	6,774	(3,269)	-	17,895
1328534	Mccrory Volunteer Fire	0.287%	2,294	1,977	10,950	(5,284)	-	9,937
1328524	Mccrory Volunteer Police	0.000%	(1,929)	(1,441)	-	-	-	(3,370)
1338234	Mcgehee Volunteer Fire	0.202%	(7,957)	917	7,704	(3,718)	-	(3,054)
1347134	Mcneil Volunteer Fire	0.193%	8,215	4,506	7,347	(3,546)	-	16,522
1358734	Mcrae Volunteer Fire	0.098%	977	2,409	3,737	(1,803)	-	5,320
1358724	Mcrae Volunteer Police	0.000%	37	32	9	(4)	-	74
1368434	Melbourne Volunteer Fire	0.168%	748	4,063	6,422	(3,099)	-	8,134
1371434	Melrose Volunteer Fire	0.053%	(523)	1,015	2,029	(979)	-	1,542
1377334	Mena Volunteer Fire	0.274%	5,430	4,706	10,463	(5,049)	-	15,550
1384634	Midland Volunteer Fire	0.166%	3,985	9,626	6,322	(3,051)	-	16,882
1386234	Milo Volunteer Fire	0.206%	244	1,571	7,851	(3,789)	-	5,877
1388934	Mineral Springs Volunteer Fire	0.162%	187	3,338	6,192	(2,988)	-	6,729
1388924	Mineral Springs Volunteer Police	0.027%	4,024	437	1,043	(503)	-	5,001
1398634	Monette Volunteer Fire	0.329%	14,784	10,554	12,566	(6,064)	-	31,840
1408734	Monticello Volunteer Fire	0.135%	2,486	5,591	5,149	(2,485)	-	10,741
1418434	Montrose Volunteer Fire	0.080%	(1,357)	1,482	3,055	(1,474)	-	1,706
1421434	Morning Star Fpa	0.272%	11,060	7,636	10,376	(5,007)	-	24,065
1422234	Morning Star Volunteer Fire	0.109%	2,136	1,061	4,171	(2,013)	-	5,355



Volunteer Service

Schedule of Deferred Resources by Employer by Year as of December 31, 2023

Schedule of Deferred Inflows and Outflows								
Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows					Total
			2024	2025	2026	2027	Thereafter	
1425734	Moro Volunteer Fire	0.054%	\$ (867)	\$ (535)	\$ 2,042	\$ (986)	\$ -	\$ (346)
1427334	Morrilton Volunteer Fire	0.354%	3,849	6,279	13,504	(6,517)	-	17,115
1428134	Morrison Volunteer Fire	0.137%	(3,903)	(1,335)	5,214	(2,516)	-	(2,540)
1430334	Morrow Volunteer Fire	0.163%	(1,813)	394	6,226	(3,005)	-	1,802
1433834	Mount Holly Volunteer Fire	0.232%	5,168	5,178	8,864	(4,278)	-	14,932
1448634	Mount Ida Volunteer Fire	0.273%	9,752	9,063	10,424	(5,030)	-	24,209
1438934	Mountain Home Volunteer Fire	0.165%	6,178	5,424	6,305	(3,043)	-	14,864
1438924	Mountain Home Volunteer Police	0.068%	1,072	(233)	2,611	(1,260)	-	2,190
1447824	Mountain Pine Volunteer Police	0.027%	(3,034)	(2,420)	1,034	(499)	-	(4,919)
1452434	Mountain View Volunteer Fire	0.353%	5,756	6,059	13,461	(6,496)	-	18,780
1452424	Mountain View Volunteer Police	0.015%	1,524	468	556	(268)	-	2,280
1436234	Mountainburg Volunteer Fire	0.413%	14,947	4,022	15,773	(7,612)	-	27,130
1436224	Mountainburg Volunteer Police	0.013%	(2,942)	172	491	(237)	-	(2,516)
1449434	Mt Judea Area Volunteer Fire	0.328%	6,015	7,271	12,514	(6,039)	-	19,761
1457524	Mulberry Police	0.025%	3,537	312	939	(453)	-	4,335
1457534	Mulberry Volunteer Fire	0.354%	8,358	15,023	13,522	(6,526)	-	30,377
1467234	Murfreesboro Volunteer Fire	0.178%	4,378	3,949	6,778	(3,271)	-	11,834
1487734	Nashville Volunteer Fire	0.313%	8,977	6,851	11,927	(5,756)	-	21,999
1490734	Natural Dam Volunteer Fire	0.042%	(791)	(480)	1,616	(780)	-	(435)
1493134	New Blaine Rural Volunteer Fire	0.190%	2,778	7,027	7,252	(3,500)	-	13,557
1497434	Newark Volunteer Fire	0.286%	14,090	11,006	10,932	(5,276)	-	30,752
1497424	Newark Volunteer Police	0.000%	56	48	13	(6)	-	111
1499034	Newcastle Rural Volunteer Fire	0.123%	20,251	15,738	4,693	(2,265)	-	38,417
1506734	Newport Volunteer Fire	0.095%	(3,416)	(2,717)	3,628	(1,751)	-	(4,256)
1506724	Newport Volunteer Police	0.001%	(2,056)	(2,830)	30	(15)	-	(4,871)
1508334	Nimrod/Aplin Volunteer Fire	0.137%	3,451	3,047	5,214	(2,516)	-	9,196
1509134	Nob Hill Volunteer Fire	0.316%	5,335	5,742	12,040	(5,811)	-	17,306
1516429	Norfolk Volunteer Police	0.023%	1,235	1,085	883	(426)	-	2,777
1515634	Norman Volunteer Fire	0.150%	4,299	3,353	5,735	(2,768)	-	10,619
1517234	Norphlet Volunteer Fire	0.219%	4,050	6,237	8,342	(4,026)	-	14,603
1517224	Norphlet Volunteer Police	0.014%	73	303	521	(252)	-	645
1525334	North Crossett Volunteer Fire	0.149%	(2,772)	(13)	5,688	(2,745)	-	158
1540734	North Pulaski Fpd	0.248%	(8,103)	(4,503)	9,455	(4,563)	-	(7,714)
1522934	Northeast Benton Co.	0.524%	1,920	7,337	19,979	(9,642)	-	19,594
1528834	Northeast Greene County Fire District	0.176%	(4,435)	(917)	6,735	(3,250)	-	(1,867)
1524534	Northeast Lakeside Volunteer Fire	0.179%	7,848	10,182	6,822	(3,292)	-	21,560
1526134	Northeast Saline County Fire	0.201%	16,655	7,580	7,678	(3,705)	-	28,208
1531834	Northside Volunteer Fire	0.082%	(3,452)	158	3,120	(1,506)	-	(1,680)
1529634	Northside Volunteer Fire	0.164%	(12,547)	(2,432)	6,257	(3,020)	-	(11,742)
1547434	Oak Grove Fire Protection Dist. #25	0.230%	10,941	9,529	8,790	(4,242)	-	25,018
1546634	Oak Grove Volunteer Fire	0.260%	30,065	23,202	9,928	(4,791)	-	58,404
1520234	Oil Trough Volunteer Fire	0.204%	6,305	6,036	7,782	(3,756)	-	16,367
1555534	Ola Volunteer Fire	0.165%	5,932	5,265	6,296	(3,038)	-	14,455
1555524	Ola Volunteer Police	0.026%	1,580	242	986	(476)	-	2,332
1566034	Oppelo Volunteer Fire	0.177%	(1,171)	702	6,744	(3,254)	-	3,021
1566024	Oppelo Volunteer Police	0.028%	2,760	2,221	1,086	(524)	-	5,543
1576834	Osceola Volunteer Fire	0.127%	7,058	1,882	4,853	(2,342)	-	11,451
1576824	Osceola Volunteer Police	0.055%	(911)	(286)	2,086	(1,007)	-	(118)
1579234	Ouachita Co Fd #1	0.109%	(2,742)	2,315	4,171	(2,013)	-	1,731
1580634	Ouachita Volunteer Fire	0.153%	25,168	19,791	5,822	(2,810)	-	47,971
1582234	Oxley Volunteer Fire	0.055%	(1,173)	1,179	2,086	(1,007)	-	1,085
1585734	Ozark Volunteer Fire	0.241%	4,621	1,995	9,203	(4,441)	-	11,378
1585724	Ozark Volunteer Police	0.043%	(5,665)	(1,798)	1,625	(784)	-	(6,622)
1599734	Pangburn Volunteer Fire	0.465%	20,668	16,522	17,728	(8,555)	-	46,363



Volunteer Service

Schedule of Deferred Resources by Employer by Year as of December 31, 2023

Schedule of Deferred Inflows and Outflows								
Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows					Total
			2024	2025	2026	2027	Thereafter	
1599724	Pangburn Volunteer Police	0.000%	\$ (262)	\$ 2	\$ -	\$ -	\$ -	\$ (260)
1616034	Paragould Volunteer Fire	0.134%	2,406	(329)	5,101	(2,462)	-	4,716
1616024	Paragould Volunteer Police	0.081%	(512)	107	3,076	(1,485)	-	1,186
1624134	Paris Volunteer Fire	0.218%	4,796	4,858	8,334	(4,022)	-	13,966
1626834	Parkin Volunteer Fire	0.121%	(2,697)	2,290	4,601	(2,221)	-	1,973
1619534	Parthenon Volunteer Fire	0.180%	6,483	1,471	6,883	(3,321)	-	11,516
1623334	Patterson Volunteer Fire	0.139%	91	4,669	5,288	(2,552)	-	7,496
1623324	Patterson Volunteer Police	0.014%	(1,746)	(1,334)	521	(252)	-	(2,811)
1627634	Pea Ridge Volunteer Fire	0.216%	(51,625)	(14,410)	8,260	(3,986)	-	(61,761)
1627624	Pea Ridge Volunteer Police	0.054%	7,869	4,347	2,068	(998)	-	13,286
1629234	Peel Volunteer Fire & Rescue	0.204%	3,269	4,377	7,782	(3,756)	-	11,672
1628434	Perla Volunteer Fire	0.108%	18,018	15,056	4,132	(1,994)	-	35,212
1631434	Perryville Volunteer Fire	0.137%	(139)	1,504	5,214	(2,516)	-	4,063
1633034	Philadelphia Volunteer Fire	0.137%	(149)	4,384	5,236	(2,527)	-	6,944
1635734	Piggott Volunteer Fire	0.317%	8,900	11,766	12,092	(5,836)	-	26,922
1646224	Pine Bluff Volunteer Police	0.097%	7,650	6,552	3,685	(1,778)	-	16,109
1648934	Pine Ridge Volunteer Fire	0.068%	1,593	1,525	2,607	(1,258)	-	4,467
1649734	Pine Village Volunteer Fire	0.158%	(99)	2,805	6,048	(2,919)	-	5,835
1651934	Pineville Volunteer Fire	0.211%	(6,220)	3,603	8,043	(3,881)	-	1,545
1652734	Piney Point Volunteer Fire	0.222%	(181)	1,926	8,477	(4,091)	-	6,131
1657834	Plainview Volunteer Fire	0.221%	(1,587)	555	8,421	(4,064)	-	3,325
1644634	Pleasant Plains Volunteer Fire	0.234%	3,888	5,443	8,946	(4,318)	-	13,959
1655134	Plumerville Volunteer Fire	0.191%	5,671	1,331	7,300	(3,523)	-	10,779
1665934	Pocahontas Volunteer Fire	0.236%	4,354	4,149	9,007	(4,347)	-	13,163
1665924	Pocahontas Volunteer Police	0.082%	(485)	4,517	3,141	(1,516)	-	5,657
1667534	Ponca Volunteer Fire	0.123%	4,811	4,233	4,693	(2,265)	-	11,472
1671334	Portland Volunteer Fire	0.055%	(663)	(273)	2,086	(1,007)	-	143
1671324	Portland Volunteer Police	0.001%	133	111	30	(15)	-	259
1668334	Pottsville Volunteer Fire	0.190%	(11,073)	(10,444)	7,256	(3,502)	-	(17,763)
1668324	Pottsville Volunteer Police	0.056%	(7,021)	(7,236)	2,129	(1,027)	-	(13,155)
1675634	Prairie Grove Volunteer Fire	0.191%	(15,107)	(2,181)	7,287	(3,517)	-	(13,518)
1675624	Prairie Grove Volunteer Police	0.071%	2,536	1,873	2,703	(1,304)	-	5,808
1679934	Prescott Volunteer Fire	0.096%	(4,452)	1,969	3,650	(1,761)	-	(594)
1685334	Pulaski Co Volunteer Fire	0.041%	(3,692)	(2,082)	1,564	(755)	-	(4,965)
1691834	Pyatt Rural Fire & Def Assoc	0.123%	(4,805)	(1,784)	4,693	(2,265)	-	(4,161)
1692634	Quail Creek Volunteer Fire	0.041%	(4,086)	2,187	1,564	(755)	-	(1,090)
1693434	Quitman Volunteer Fire	0.164%	2,100	(2,347)	6,270	(3,026)	-	2,997
1695034	Ravenden Volunteer Fire	0.164%	461	3,573	6,257	(3,020)	-	7,271
1704334	Rector Volunteer Fire	0.248%	4,681	5,816	9,481	(4,575)	-	15,403
1704324	Rector Volunteer Police	0.027%	(466)	(918)	1,017	(491)	-	(858)
1713234	Redfield Volunteer Fire	0.344%	12,064	5,108	13,118	(6,331)	-	23,959
1713224	Redfield Volunteer Police	0.027%	600	609	1,043	(503)	-	1,749
1715934	Richwood Volunteer Fire	0.068%	(33)	1,483	2,607	(1,258)	-	2,799
1714034	Rison Volunteer Fire	0.248%	7,412	5,853	9,477	(4,573)	-	18,169
1716734	Riverdale Volunteer Fire	0.055%	1,028	1,219	2,086	(1,007)	-	3,326
1721334	Rockport Volunteer Fire	0.096%	(9,140)	(5,365)	3,650	(1,761)	-	(12,616)
1720524	Rockport Volunteer Police	0.001%	208	174	48	(23)	-	407
1722134	Rocky Branch Volunteer Fire	0.231%	38,105	29,850	8,820	(4,257)	-	72,518
1724824	Rogers Volunteer Police	0.000%	(1)	(1)	-	-	-	(2)
1726434	Rondo Volunteer Fire	0.014%	(1,613)	(1,148)	521	(252)	-	(2,492)
1729934	Rose Bud Volunteer Fire	0.207%	(3,566)	4,618	7,891	(3,808)	-	5,135
1730234	Ross Van Ness - Wellford Volunteer Fire	0.232%	9,708	5,298	8,864	(4,278)	-	19,592
1727234	Round Mountain Volunteer Fire	0.273%	7,406	7,619	10,419	(5,028)	-	20,416
1731034	Ruddell Hill Volunteer Fire	0.121%	4,838	5,377	4,636	(2,237)	-	12,614



Volunteer Service

Schedule of Deferred Resources by Employer by Year as of December 31, 2023

Schedule of Deferred Inflows and Outflows								
Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows					Total
			2024	2025	2026	2027	Thereafter	
1728034	Rudd'S Crossing Volunteer Fire	0.096%	\$ 90	\$ 2,094	\$ 3,650	\$ (1,761)	\$ -	\$ 4,073
1732034	Runyan Acres Volunteer Fire Department Fire	0.155%	10,981	8,737	5,918	(2,856)	-	22,780
1732934	Russell Volunteer Fire	0.128%	1,829	1,919	4,901	(2,365)	-	6,284
1753134	Salem Volunteer Fire	0.264%	842	2,956	10,059	(4,854)	-	9,003
1755834	Salem-Saline County Volunteer	0.383%	5,588	5,788	14,621	(7,056)	-	18,941
1757434	Saratoga Volunteer Fire	0.027%	637	611	1,043	(503)	-	1,788
1758234	Sardis Fire Protection District	0.271%	20,195	7,621	10,333	(4,986)	-	33,163
1760434	Scotland Area Fire & Emergency	0.277%	17,252	6,946	10,585	(5,108)	-	29,675
1761234	Scott Volunteer Fire	0.122%	700	8,573	4,654	(2,246)	-	11,681
1762034	Scranton Rural Volunteer Fire	0.232%	7,466	9,311	8,842	(4,267)	-	21,352
1797334	Se Jefferson Co Volunteer Fire	0.136%	3,332	2,892	5,192	(2,506)	-	8,910
1763934	Searcy Volunteer Fire	0.027%	636	610	1,043	(503)	-	1,786
1763924	Searcy Volunteer Police	0.137%	7,956	3,049	5,214	(2,516)	-	13,703
1764734	Sedgwick Fire Improvement Dist	0.082%	1,791	3,101	3,115	(1,503)	-	6,504
1769834	Shady Grove Fire & Rescue	0.107%	1,941	2,137	4,089	(1,973)	-	6,194
1766334	Shannon Hills Volunteer Fire	0.190%	13,191	13,313	7,234	(3,491)	-	30,247
1765524	Shannon Hills Volunteer Police	0.080%	5,499	4,524	3,063	(1,478)	-	11,608
1767134	Shaw Volunteer Fire Protection	0.189%	5,797	5,448	7,221	(3,485)	-	14,981
1774434	Sheridan Volunteer Fire	0.334%	(44)	269	12,748	(6,152)	-	6,821
1778724	Sherwood Volunteer Police	0.042%	6,959	5,734	1,599	(772)	-	13,520
1783334	Siloam Springs Volunteer Fire	0.082%	5,894	6,199	3,120	(1,506)	-	13,707
1783324	Siloam Springs Volunteer Police	0.015%	2,506	2,015	578	(279)	-	4,820
1788434	Sixth District Volunteer Fire	0.246%	4,330	4,050	9,394	(4,534)	-	13,240
1793034	Smackover Volunteer Fire	0.246%	5,258	5,485	9,385	(4,529)	-	15,599
1793024	Smackover Volunteer Police	0.000%	(257)	1	-	-	-	(256)
1792234	Smyrna Volunteer Fire	0.104%	8,069	6,330	3,980	(1,921)	-	16,458
1794934	Snowball Volunteer Fire	0.177%	947	2,366	6,765	(3,265)	-	6,813
1795734	South Carroll Co Fire Assoc	0.204%	2,975	4,321	7,804	(3,766)	-	11,334
1802334	South Greene County Volunteer Fire	0.203%	4,637	2,805	7,734	(3,732)	-	11,444
1800734	South Mountain Volunteer Fire	0.068%	533	1,462	2,590	(1,250)	-	3,335
1796534	Southbend Volunteer Fire	0.233%	(9,465)	2,162	8,886	(4,288)	-	(2,705)
1805834	Southridge Volunteer Fire	0.229%	5,947	4,759	8,738	(4,217)	-	15,227
1801534	Southside Volunteer Fire	0.394%	12,924	17,430	15,038	(7,257)	-	38,135
1798134	Sparkman Volunteer Fire	0.189%	11,859	9,845	7,221	(3,485)	-	25,440
1798124	Sparkman Volunteer Police	0.000%	(4,178)	(3,189)	-	-	-	(7,367)
1833334	St. Francis Volunteer Fire	0.060%	1,843	1,901	2,272	(1,097)	-	4,919
1813934	Stamps Volunteer Fire	0.261%	3,389	8,974	9,941	(4,798)	-	17,506
1824434	Star City Volunteer Fire	0.287%	13,978	11,031	10,950	(5,284)	-	30,675
1824424	Star City Volunteer Police	0.040%	4,984	5,517	1,525	(736)	-	11,290
1828734	Stephens Volunteer Fire	0.137%	(691)	1,426	5,214	(2,516)	-	3,433
1837634	Strawberry Volunteer Fire	0.191%	8,522	8,533	7,287	(3,517)	-	20,825
1839234	Strickler Volunteer Fire	0.124%	4,956	4,335	4,727	(2,281)	-	11,737
1843034	Strong Volunteer Fire	0.191%	3,198	4,268	7,300	(3,523)	-	11,243
1843024	Strong Volunteer Police	0.001%	94	79	22	(10)	-	185
1854624	Stuttgart Police	0.083%	11,677	831	3,176	(1,533)	-	14,151
1854634	Stuttgart Volunteer Fire	0.116%	7,729	3,400	4,432	(2,139)	-	13,422
1872434	Sulphur Rock Area Volunteer Fire	0.137%	3,177	3,049	5,214	(2,516)	-	8,924
1873234	Sulphur Springs Volunteer Fire	0.056%	(2,540)	(1,627)	2,120	(1,023)	-	(3,070)
1873224	Sulphur Springs Volunteer Police	0.041%	(6,314)	716	1,564	(755)	-	(4,789)
1874034	Summit Volunteer Fire	0.246%	7,635	7,065	9,385	(4,529)	-	19,556
1877534	Sunnyland Rural Volunteer Fire	0.123%	681	2,700	4,693	(2,265)	-	5,809
1878334	Sunset Rural Volunteer Fire	0.123%	2,871	2,743	4,693	(2,265)	-	8,042
1879134	Swifton Volunteer Fire	0.219%	5,792	4,875	8,342	(4,026)	-	14,983
1879124	Swifton Volunteer Police	0.000%	(12)	-	-	-	-	(12)



Volunteer Service

Schedule of Deferred Resources by Employer by Year as of December 31, 2023

Schedule of Deferred Inflows and Outflows								
Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows					Total
			2024	2025	2026	2027	Thereafter	
1882134	Taylor Volunteer Fire	0.111%	\$ (4,735)	\$ (359)	\$ 4,245	\$ (2,049)	\$ -	\$ (2,898)
1892924	Texarkana Volunteer Police	0.000%	(1,617)	(104)	-	-	-	(1,721)
1895334	Thornton Volunteer Fire	0.178%	9,771	9,861	6,778	(3,271)	-	23,139
1903834	Tillar Volunteer Fire	0.190%	4,258	4,093	7,252	(3,500)	-	12,103
1904834	Timbo Volunteer Fire	0.299%	849	1,913	11,423	(5,513)	-	8,672
1906234	Tinsman Volunteer Fire	0.096%	(471)	(942)	3,650	(1,761)	-	476
1909734	Tontitown Area Volunteer Fire	0.191%	(15,764)	(8,088)	7,287	(3,517)	-	(20,082)
1908934	Tontitown Volunteer Fire	0.101%	14,175	3,161	3,837	(1,852)	-	19,321
1908924	Tontitown Volunteer Police	0.138%	895	200	5,266	(2,541)	-	3,820
377824	Town Of Concord Police	0.055%	8,670	5,796	2,086	(1,007)	-	15,545
1776034	Town Of Sherrill Vfd	0.109%	18,108	14,681	4,171	(2,013)	-	34,947
1831734	Town Of St. Charles Volunteer Fire	0.137%	3,190	3,046	5,214	(2,516)	-	8,934
1912734	Tracy Area Volunteer Fire	0.134%	(3,424)	1,075	5,105	(2,464)	-	292
1922434	Trumann Volunteer Fire	0.137%	(2,039)	2,912	5,214	(2,516)	-	3,571
1922424	Trumann Volunteer Police	0.055%	4,040	(118)	2,086	(1,007)	-	5,001
1931334	Tuckerman Volunteer Fire	0.257%	5,443	2,185	9,789	(4,724)	-	12,693
1931324	Tuckerman Volunteer Police	0.013%	(6,694)	(2,989)	487	(235)	-	(9,431)
1932134	Tull Fire & Rescue	0.138%	9,652	6,373	5,266	(2,541)	-	18,750
1935634	Turrell Volunteer Fire	0.041%	958	913	1,564	(755)	-	2,680
1936434	Turtle Creek Volunteer Fire	0.300%	2,296	3,659	11,467	(5,534)	-	11,888
1937234	Tyronza Volunteer Fire	0.217%	3,065	6,051	8,277	(3,995)	-	13,398
1937224	Tyronza Volunteer Police	0.015%	(1,324)	1,883	556	(268)	-	847
1938034	Umpire Volunteer Fire	0.121%	3,249	2,405	4,614	(2,227)	-	8,041
1938634	Upper White Oak Lake Vfd Fire	0.095%	4,043	2,083	3,632	(1,753)	-	8,005
1939934	Valley Springs Volunteer Fire	0.164%	420	3,541	6,248	(3,015)	-	7,194
1941024	Van Buren Volunteer Police	0.121%	5,639	5,356	4,623	(2,231)	-	13,387
1942934	Vandervoort Rural Volunteer Fire	0.150%	3,510	3,351	5,735	(2,768)	-	9,828
1944534	Velvet Ridge Fire Protection District	0.207%	5,686	4,919	7,917	(3,821)	-	14,701
1952634	Vilonia Volunteer Fire	0.352%	9,320	4,603	13,444	(6,488)	-	20,879
1952624	Vilonia Volunteer Police	0.014%	320	303	521	(252)	-	892
1961534	Viola Volunteer Fire	0.123%	1,524	2,847	4,693	(2,265)	-	6,799
1982834	Wabbaseka Volunteer Fire	0.065%	3,851	2,987	2,485	(1,199)	-	8,124
1991734	Waldo Volunteer Fire	0.055%	3,095	1,256	2,086	(1,007)	-	5,430
1991724	Waldo Volunteer Police	0.026%	1,799	422	991	(478)	-	2,734
2002834	Waldron Volunteer Fire	0.246%	4,970	8,463	9,377	(4,525)	-	18,285
2011734	Walnut Ridge Volunteer Fire	0.166%	4,096	3,967	6,318	(3,049)	-	11,332
2011724	Walnut Ridge Volunteer Police	0.027%	(955)	569	1,043	(503)	-	154
2016834	Ward Volunteer Fire	0.209%	9,576	(2,313)	7,986	(3,854)	-	11,395
2016824	Ward Volunteer Police	0.014%	(7,640)	103	521	(252)	-	(7,268)
2021434	Warren Volunteer Fire	0.437%	12,980	12,507	16,685	(8,052)	-	34,120
2031134	Washington Volunteer Fire	0.167%	3,436	3,997	6,361	(3,070)	-	10,724
2034634	Water Valley Volunteer Fire	0.151%	(494)	515	5,762	(2,780)	-	3,003
2035434	Watson Chapel Volunteer Fire	0.203%	6,247	7,052	7,756	(3,743)	-	17,312
2036234	Wedington Volunteer Fire	0.407%	12,077	13,104	15,538	(7,499)	-	33,220
2041934	Weiner Volunteer Fire	0.164%	215	1,935	6,261	(3,022)	-	5,389
2041924	Weiner Volunteer Police	0.001%	148	141	39	(19)	-	309
2048634	Wescon Volunteer Fire	0.273%	(433)	2,989	10,406	(5,022)	-	7,940
2049434	Wesley Volunteer Fire	0.067%	(3,098)	2,672	2,559	(1,235)	-	898
2050834	West Fork Volunteer Fire	0.318%	(10,114)	4,302	12,153	(5,865)	-	476
2050824	West Fork Volunteer Police	0.096%	376	730	3,667	(1,770)	-	3,003
2060524	West Memphis Volunteer Police	0.138%	1,633	2,861	5,249	(2,533)	-	7,210
2065634	West Point Volunteer Fire	0.096%	4,164	3,571	3,650	(1,761)	-	9,624
2066434	West Pulaski Volunteer Fire	0.715%	34,885	27,247	27,274	(13,162)	-	76,244
2067234	Western Greene Co Fire	0.300%	(3,065)	569	11,454	(5,527)	-	3,431



Volunteer Service

Schedule of Deferred Resources by Employer by Year as of December 31, 2023

Schedule of Deferred Inflows and Outflows								
Employer ID	Employer	Employer						Total
		Allocation Percentage	2024	2025	2026	2027	Thereafter	
2068034	Western Grove Volunteer Fire	0.260%	\$ 468	\$ 7,049	\$ 9,907	\$ (4,781)	\$ -	\$ 12,643
2070234	Wheatley Volunteer Fire	0.109%	612	1,056	4,171	(2,013)	-	3,826
2071034	Wheeler Volunteer Fire	0.286%	5,846	7,664	10,906	(5,263)	-	19,153
2079634	White Bluff-Rye Hill Volunteer Fire	0.242%	(2,318)	9,195	9,238	(4,458)	-	11,657
2081834	White Hall Volunteer Fire	0.230%	7,866	9,369	8,786	(4,240)	-	21,781
2081824	White Hall Volunteer Police	0.069%	5,669	4,644	2,637	(1,273)	-	11,677
2083434	Whitehouse Volunteer Fire	0.245%	7,002	5,080	9,346	(4,510)	-	16,918
2085034	Wickes Rvfd #2	0.123%	8,772	2,898	4,693	(2,265)	-	14,098
2088534	Williams Junction Volunteer Fire	0.109%	3,869	2,475	4,171	(2,013)	-	8,502
2090734	Wilmar Volunteer Fire	0.109%	4,763	5,545	4,167	(2,011)	-	12,464
2100834	Wilmot Volunteer Fire	0.081%	(3,666)	155	3,089	(1,491)	-	(1,913)
2100824	Wilmot Volunteer Police	0.000%	19	16	4	(2)	-	37
2109124	Wilson Police	0.002%	(1,166)	41	70	(34)	-	(1,089)
2109134	Wilson Volunteer Fire	0.123%	155	(409)	4,693	(2,265)	-	2,174
2110534	Wilton Volunteer Fire	0.096%	(9,637)	(2,241)	3,650	(1,761)	-	(9,989)
2111334	Winchester Volunteer Fire	0.096%	3,705	757	3,650	(1,761)	-	6,351
2102434	Woodlawn Volunteer Fire	0.217%	3,875	(1,196)	8,286	(3,999)	-	6,966
2115634	Wright-Pastoria Volunteer Fire	0.000%	(17,787)	(13,878)	-	-	-	(31,665)
2119934	Wynne Volunteer Fire	0.148%	894	2,918	5,653	(2,728)	-	6,737
2119924	Wynne Volunteer Police	0.029%	4,444	3,552	1,091	(526)	-	8,561
2129634	Y-City Volunteer Fire	0.137%	1,543	1,582	5,214	(2,516)	-	5,823
2139334	Yellville Volunteer Fire	0.164%	(4,126)	1,942	6,257	(3,020)	-	1,053
2143134	Zinc Volunteer Fire	0.150%	5,116	4,880	5,714	(2,757)	-	12,953
	TOTAL	100.000%	\$ 1,866,244	\$ 2,145,135	\$ 3,816,092	\$ (1,841,631)	\$ -	\$ 5,985,840





April 19, 2024

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, 2023 GASB Statement No. 68 – Employer Level Reporting report of the Arkansas Local Police and Fire Retirement System. This report is intended to complement the GASB Statement Nos. 67 and 68 report dated April 5, 2024.

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:dj
Enclosures