# 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

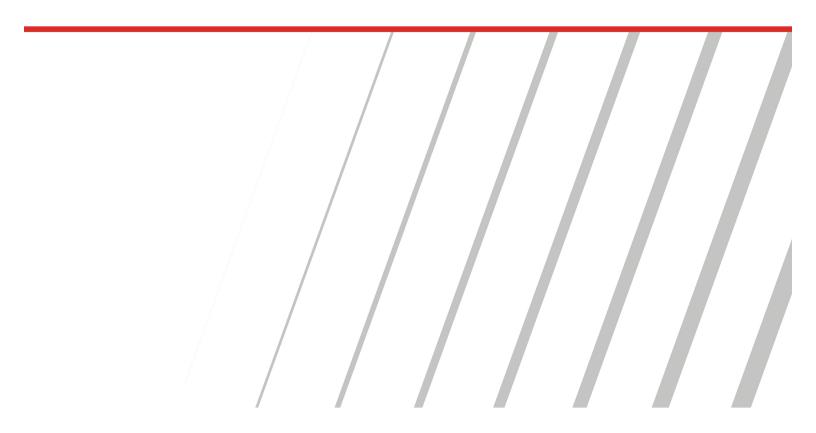
GASB 67 System Auditor Agent Report

# 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



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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

	Brinkley Police 2097-20	Camden Police 2771-20	El Dorado Police 5460-20	F	Fort Smith Police 6548-20	Harrison Police 8346-20	H	elena-West Helena Police 8648-20	н	ot 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

	-	onesboro Police 10502-20	I	Little Rock Police 11606-20	lorth Little Rock Police 15369-20	Pine Bluff Police 16462-20	Benton Police 1503-21	E	Blytheville Police 1791-21	Cabot Police 2585-21
Additions Contributions										
Employer contributions Member contributions Local plan administrative mergers	\$	315,597 - -	\$	8,228,745 - -	\$ 2,288,480 - -	\$ 766,515 - -	\$ 187,321 - -	\$	144,698 - -	\$ 8,768 - -
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 Administrative expenses		1,038,075 10,674		9,881,052 52,336	2,285,755 -	1,985,839 15,688	250,581 2,562		287,095 2,834	128,210 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

	 Conway Police 3786-21	Crossett Police 4278-21	orrest City Police 6440-21	He	eber Springs Police 8621-21	Lonoke Police 11800-21	Lowell Police 11908-21	I	agnolia Police 2181-21
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

	Malvern Police 12297-21	 Marianna Police I2688-21	-	McGehee Police 13382-21	Newport Police 15067-21	Osceola Police 15768-21	Paragould Police 16160-21	 ussellville 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,	1 455 002	E44 046		E 42 040	522.846	0 744 760	447 202	E 160 070
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

	 Searcy Police 17639-21	Stuttgart Police 18546-21	st Memphis Police 20605-21	Gentry Fire 7048-30	Barling Fire 1007-31	Beebe Fire 1317-31	_	ella Vista Fire 1406-31
Additions Contributions								
Employer contributions Member contributions Local plan administrative mergers	\$ 214,484 - -	\$ 25,136 - -	\$ 79,436 - -	\$ 7,398 3,976 -	\$ 9,786 - -	\$ 8,274 3,614 -	\$	240,403 - -
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 Administrative expenses	 332,450 1,459	138,244 1,790	517,423 7,171	- 827	29,532 317	- 459		413,755 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

Additions	 Benton Fire 1503-31	В	entonville Fire 1600-31	E	Blytheville Fire 1791-31	Brinkley Fire 2097-31	Cabot Fire 2585-31	Camden Fire 2771-31	Centerton Fire 3182-31
Contributions									
Employer contributions Member contributions	\$ 823,656	\$	19,102	\$	200,403	\$ -	\$ 1,722	\$ 269,367	\$ 4,829
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

	Clinton Fire 3689-31	Conway Fire 3786-31	Crossett Fire 4278-31	El Dorado Fire 5460-31	yetteville Fire 6149-31	F	orrest City Fire 6440-31	F	ort Smith Fire 6548-31
Additions Contributions									
Employer contributions Member contributions	\$ 4,662	\$ 738,005	\$ 77,361	\$ 583,483	\$ -	\$	122,986	\$	1,838,171
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 Administrative expenses	 18,935 194	798,892 7,724	233,640 2,815	710,206 597	- 275		290,824 2,813		3,205,715 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

	er Springs Fire 3621-31	н	elena-West Helena Fire 8648-31	Hope Fire 9024-31	ł	lot Springs Village Fire 9210-31	Н	ot Springs Fire 9113-31	Hoxie Fire 9326-31	-	onesboro 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)

	 incoln Fire I614-31	_	₋ittle Rock Fire 11606-31	Lowell Fire 11908-31	Magnolia Fire 12181-31	Malvern Fire 12297-31	Marianna Fire 12688-31	 cGehee Fire 3382-31
Additions Contributions								
Employer contributions Member contributions	\$ 2,766	\$	7,277,926	\$ 79,663	\$ 95,374	\$ 23,446	\$ 7,579	\$ 3,895
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

	1	Mena Fire 3773-31		onticello Fire 4087-31	 Mountain Home Fire 14389-31		Newport Fire 15067-31	 orth Little Rock Fire 15369-31		Paragould Fire 16160-31	-	ine Bluff Fire 6462-31
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

	 cahontas Fire 6659-31	 ussellville Fire 17337-31	Searcy Fire I7639-31	Stamps Fire 18139-31	Stuttgart Fire 18546-31	Texarkana Fire 18929-31	-	rumann Fire 9224-31
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 Administrative expenses	 102,178 844	395,695 3,499	482,453 -	7,910 17	369,123 2,585	622,603 5,815		48,628 246
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

	 an Buren Fire 9410-31	ut Ridge Fire 117-31	Warren Fire 20214-31	est Memphis Fire 20605-31	:	Wynne Fire 21199-31	-	Altheimer lunteer Fire 248-35	 Altus Inteer Fire 205-35
Additions Contributions									
Employer contributions Member contributions	\$ 155,830 -	\$ 81,637 -	\$ (700)	\$ 187,823 1,755	\$	20,131 -	\$	11,221 -	\$ 6,055 -
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 Administrative expenses	190,100 594	115,797 635	- 14	759,245 8,361		38,527 158		7,205 51	8,525 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

	Volu	Amity Inteer Fire 302-35	Volu	ansas City Inteer Fire 507-35	Vo	Atkins lunteer Fire 701-35	Vo	Augusta olunteer Fire 809-35	-	Bald Knob Junteer Fire 906-35	Vo	Barling Dunteer Fire 1007-35	-	Bay unteer Fire 1201-35
Additions Contributions														
Employer contributions Member contributions	\$	(1,132)	\$	7,126	\$	1,537	\$	2,530	\$	23,104	\$	543	\$	543 -
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 Administrative expenses		12,427 199		4,893 -		19,747 180		16,059 141		12,938 97		7,316 180		6,393 120
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

	Volu	earden nteer Fire 309-35	Vo	Beebe Junteer Fire 1317-35	Volu	lla Vista Inteer Fire 406-35	Vo	Belleville olunteer Fire 1392-35	Vo	Benton Dunteer Fire 1503-35	_	Sentonville Junteer Fire 1600-35	Vol	erryville unteer Fire 1708-35
Additions Contributions														
Employer contributions Member contributions	\$	1,537 -	\$	2,027	\$	3,635 12	\$	212	\$	1,551 -	\$	1,971 -	\$	4,517 -
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 97		9,354		3,351		6,883		2,251		9,816 76		33,833
Administrative expenses		97		92		33		222		I		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

	Volu	Biscoe Inteer Fire 732-35	Volunt	neville eer Fire 1-35	Volu	ooneville unteer Fire 1902-35	Vo	Bradford olunteer Fire 1996-35	Vo	Bradley Dunteer Fire 2003-35	Brinkley Junteer Fire 2097-35	Volu	Bryant Inteer Fire 194-35
Additions Contributions													
Employer contributions Member contributions	\$	12,475 -	\$	505 -	\$	8,884	\$	8,106 -	\$	5,094 -	\$ -	\$	5,262
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
<b>Deductions</b> Benefits paid to participants Administrative expenses		10,176 -		2,551 5		31,900 143		16,490 83		10,656 86	9,848 55		10,147 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

	Vol	III Shoals unteer Fire 2283-35	 Cabot lunteer Fire 2585-35	Volun	o Valley teer Fire 32-35	Vo	Caldwell Dunteer Fire 2690-35	Volu	ico Rock nteer Fire 739-35	Vo	Calion Dunteer Fire 2763-35	Vol	Camden unteer 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 Administrative expenses		13,329 133	14,309 263		14,078 121		3,648 144		4,262 123		8,376 133		16,060 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

	V Volu	mmack /illage nteer Fire 852-35	Volu	Caraway unteer Fire 2887-35	Carl Volunte 2984	er Fire	Carthage blunteer Fire 3050-35	 Cash Inteer Fire 1085-35	Vol	Cave City lunteer Fire 3093-35	Volu	enterton nteer Fire 182-35
Additions												
Contributions Employer contributions Member contributions	\$	(119)	\$	35,607	\$	14,482	\$ 6,745	\$ 1,157	\$	17,903	\$	8,445
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
<b>Deductions</b> Benefits paid to participants Administrative expenses		2,405 108		21,136 -		32,258 167	10,267 65	1,531 5		13,988 -		39,128 280
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)	1	37,460	52,280	3,826		(4,545)		231,170
Net Position Restricted for Pensions, End of Year	\$	95,238	\$	(82,781)	\$ 1	40,305	\$ 56,493	\$ 4,009	\$	(630)	\$	235,619

	Vol	narleston unteer Fire 3271-35	Vo	Chidster Dunteer Fire 3387-35	Clarendon Iunteer Fire 3484-35	Clarksville blunteer Fire 3573-35	Vo	Clinton Junteer Fire 3689-35	Coal Hill Iunteer Fire 3751-35	Volu	Conway Inteer Fire 1786-35
Additions Contributions											
Employer contributions Member contributions	\$	2,862	\$	3,686	\$ 3,529	\$ 5,180	\$	18,586	\$ 8,468	\$	1,917
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 Administrative expenses		34,590 692		6,033 42	21,575 315	84,424 1,429		43,627 326	5,763 -		-
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)

	Dej Volu	erneck Fire bartment nteer Fire 794-35	Corni Voluntee 3875-	er Fire	Cotter Volunteer 3972-35	ire	Volunt	n Plant teer Fire 55-35	Vol	wfordsville unteer Fire 4170-35	Volu	Crossett unteer Fire 4278-35	Volu	anville nteer Fire 464-35
Additions Contributions Employer contributions Member contributions Local plan administrative mergers	\$	20,943 - -	\$	5,511 - -	\$1,	)22 - -	\$	8,445 - -	\$	1,513 - -	\$	6,058 - -	\$	8,476 - -
Total contributions		20,943		5,511	1,9	)22		8,445		1,513		6,058		8,476
Net investment income		-	1	6,231	3,9	951		6,944		14,611		19,810		4,311
Total additions		20,943	2	21,742	5,	373		15,389		16,124		25,868		12,787
<b>Deductions</b> Benefits paid to participants Administrative expenses		14,918 -	1	9,008 136	3,0	62 33		8,285 58		18,963 122		18,403 166		10,987 36
Total deductions		14,918	1	9,144	3,	695		8,343		19,085		18,569		11,023
Net Increase (Decrease) in Net Position Restricted for Pensions		6,025		2,598	2,	78		7,046		(2,961)		7,299		1,764
Net Position Restricted for Pensions, Beginning of Year		(20,803)	11	1,872	26,4	61		44,899		103,360		134,473		29,177
Net Position Restricted for Pensions, End of Year	\$	(14,778)	\$ 11	4,470	\$ 28,	639	\$	51,945	\$	100,399	\$	141,772	\$	30,941

	Volu	Decatur Inteer Fire 1669-35	Vol	DeQueen unteer Fire 4766-35	Vo	Des Arc Iunteer Fire 4855-35	_	evalls Bluff olunteer Fire 4863-35	Vo	DeWitt Junteer Fire 4960-35	Vo	Diaz Diunteer Fire 5010-35	 Dover unteer Fire 5169-35
Additions Contributions													
Employer contributions Member contributions	\$	1,206 -	\$	2,199 -	\$	3,193	\$	20,075	\$	10,914	\$	15,757	\$ 14,594 -
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 Administrative expenses		13,236 161		31,506 457		27,718 495		16,599 10		28,752 241		14,891 130	 9,101 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

	Volu	Elaine unteer Fire 5401-35	Vo	Elkins olunteer Fire 5568-35	Vo	Emmet olunteer Fire 5630-35	Vo	England olunteer Fire 5657-35	Vc	Eudora Junteer Fire 5762-35	armington Junteer Fire 6041-35	Volu	yetteville unteer Fire 6149-35
Additions Contributions													
Employer contributions Member contributions	\$	1,988	\$	4,938	\$	3,390	\$	10,299	\$	1,537	\$ 6,656	\$	-
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 Administrative expenses		10,330 69		34,946 270		10,382 64		28,297 230		13,250 193	19,303 135		-
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

	Volu	Fisher nteer Fire 254-35	Flippin Volunteer Fire 6300-35	Forrest Ci Volunteer F 6440-35		Garland Volunteer Fire 6831-35	Gass Volunte 6939	er Fire	Vol	Gentry unteer Fire 7048-35	Volu	Gillett Inteer Fire 137-35
Additions Contributions												
Employer contributions Member contributions	\$	3,067 -	\$ - -	\$ 5	58 -	\$ 288	\$	2,064 -	\$	5,734 -	\$	3,524 12
Local plan administrative mergers		-	208,829		-	-		-		-		-
Total contributions		3,067	208,829	Ę	58	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	Ę	58	7,004		25,014		53,966		34,521
<b>Deductions</b> 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	Ę	58	1,772		3,537		11,923		9,987
Net Position Restricted for Pensions, Beginning of Year		13		(1,8	373)	45,942	1	58,255		330,342		211,046
Net Position Restricted for Pensions, End of Year	\$	(582)	\$ 211,574	\$ (1,3	315)	\$ 47,714	\$ 1	61,792	\$	342,265	\$	221,033

	Volur	osnell nteer Fire 331-35	Volu	Gould unteer Fire 7366-35	 Grady unteer Fire 7358-35	Vo	Gravette olunteer Fire 7374-35	 reen Forest Iunteer Fire 7439-35	-	ireenwood lunteer Fire 7471-35	Volu	eers Ferry Inteer 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

	Volu	rubbs nteer Fire 730-35	Volu	ourdon nteer Fire 749-35	Volu	amburg nteer Fire 935-35	V	Hampton olunteer Fire 8044-35	Grover Township Junteer Fire 7544-35	Vo	Hardin blunteer Fire 8125-35	Volu	Hardy unteer 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

	Vol	arrisburg unteer Fire 3230-35	Hartford lunteer Fire 8435-35	Vo	Hazen blunteer Fire 8532-35	eber Springs blunteer Fire 8621-35	,	Helena-West Helena Volunteer Fire 8648-35	Vo	lermitage lunteer Fire 8664-35	Volu	ory Ridge Inteer Fire 834-35
Additions Contributions												
Employer contributions Member contributions Local plan administrative mergers	\$	543 - -	\$ (119) - -	\$	5,324 - -	\$ 2,862	\$	12,452 - -	\$	7,814 -	\$	6,836 - -
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
<b>Deductions</b> Benefits paid to participants Administrative expenses		4,257 360	1,891 79		29,190 213	28,757 354		17,040 293		5,793 -		33,003 332
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

	Volu	ay Island nteer Fire 008-35	Volun	v Grove teer Fire 23-35	Volun	ope teer Fire 24-35	Vo	Horatio blunteer Fire 9067-35	Vol	ot Springs Village unteer Fire 9210-35	Volu	Hoxie unteer Fire 0326-35	Volu	mphrey nteer Fire 512-35
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

	Volu	ntington nteer Fire 717-35	Vol	luntsville lunteer Fire 9628-35	Huttig Volunteer Fire 9814-35		Vol	mboden unteer Fire I0014-35	Volu	asper nteer Fire 316-35	Volu	loiner nteer Fire 1405-35	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	Ŧ	-	Ŧ	-	Ŧ	-	Ŧ		Ŧ	-	Ŧ	-	Ŧ	-	
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	2	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	2	21,360		5,301		(730)		2,591		8,046	
Net Position Restricted for Pensions, Beginning of Year		43,886		203,018	18	32,767		22,192		(5,983)		25,182		(45,955)	
Net Position Restricted for Pensions, End of Year	\$	47,287	\$	217,961	\$ 20	04,127	\$	27,493	\$	(6,713)	\$	27,773	\$	(37,909)	

	Volu	iction City Inteer Fire 0618-35	Vol	Keiser Volunteer Fire 10707-35		Kensett Volunteer Fire 10804-35		Lake City Volunteer Fire 11002-35		Lake Village Volunteer Fire 11207-35		Lavaca Junteer Fire 11304-35	Leachville Volunteer Fire 11401-35		
Additions Contributions															
Employer contributions Member contributions	\$	1,710 -	\$	5,780 -	\$	4,225	\$	5,948 12	\$	3,147	\$	14,165 -	\$	875 -	
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 Administrative expenses		11,827 185		10,838 44		11,047 63		10,798 99		15,249 140		12,187 76		8,635 112	
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	

	Volu	epanto Inteer Fire 1509-35	Volu	Lewisville Volunteer Fire 11525-35		Lincoln Volunteer Fire 11614-35		Lockesburg Volunteer Fire 11703-35		Lowell Volunteer Fire 11908-35		Luxora unteer Fire I 1959-35	Magazine Volunteer Fire 12092-35		
Additions Contributions															
Employer contributions Member contributions	\$	3,989 -	\$	3,200	\$	3,625 -	\$	5,984 -	\$	(119) -	\$	543 -	\$	20,469	
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)	

	Ma Volu 12		Malvern Volunteer Fire 12297-35	e V	Mammoth Spring /olunteer Fire 12394-35	Mansfield Volunteer Fire 12580-35		Marianna Volunteer Fire 12688-35		Marion Volunteer Fire 12785-35		Volu	rked Tree Inteer Fire 2882-35
Additions Contributions													
Employer contributions	\$	11,321	\$ (119	9)\$	7,121	\$ 2,	701	\$	2,862	\$	12,523	\$	2,862
Member contributions Local plan administrative mergers		-		-	-		-		2		- 627		-
Total contributions		11,321	(119	9)	7,121	2,	701	:	2,864		13,150		2,862
Net investment income		9,682	9,609	)	5,893	7,	584	3	1,940		12,970		49,878
Total additions		21,003	9,490	)	13,014	10,	285	34	1,804		26,120		52,740
Deductions													
Benefits paid to participants Administrative expenses		16,648 81	1,976 8 <sup>-</sup>		12,787 49	9,	747 64	24	1,705 268		31,569 109		21,300 418
Total deductions		16,729	2,057	7	12,836	9,	311	24	1,973		31,678		21,718
Net Increase (Decrease) in Net Position Restricted for Pensions		4,274	7,433	3	178		474	Ş	9,831		(5,558)		31,022
Net Position Restricted for Pensions, Beginning of Year		65,370	63,277	7	41,005	52,	638	21	7,783		93,210		332,264
Net Position Restricted for Pensions, End of Year	\$	69,644	\$ 70,710	) \$	41,183	\$ 53,	112	\$ 22	7,614	\$	87,652	\$	363,286

	Volu	rmaduke nteer Fire 2971-35	Volu	arshall nteer Fire 056-35	Volunt	rvell eer Fire 80-35	Vol	McCrory unteer Fire I3285-35	Volu	cGehee nteer Fire 382-35	Volu	McNeil Inteer Fire 3471-35	Volu	IcRae nteer Fire 587-35
Additions Contributions														
Employer contributions Member contributions	\$	5,244 -	\$	38,299 -	\$	12,192 -	\$	1,537 -	\$	3,601 -	\$	543 -	\$	5,814 -
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 Administrative expenses		9,787 31		30,767		16,492 93		15,558 260		9,350 40		8,363 93		5,073
Administrative expenses		31		-		93		200		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

	Volu	elbourne Inteer Fire 3684-35	Volunt	ena eer Fire 73-35	Volu	ral Springs Inteer Fire 3889-35	Vol	Monette Iunteer Fire 13986-35	Volunt	ticello teer Fire 87-35	Volu	ontrose nteer Fire 184-35	Volu	Moro Inteer Fire 4257-35
Additions Contributions														
Employer contributions Member contributions Local plan administrative mergers	\$	20,035 - -	\$	212 - -	\$	543 - -	\$	18,741 - -	\$	2,199 - -	\$	5,418 - -	\$	6,756 - -
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
<b>Deductions</b> Benefits paid to participants Administrative expenses		10,536 -		5,607 170		6,273 72		14,349 -		27,325 350		3,882 24		7,656 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

	Volu	ount Ida unteer Fire 4486-35	Volu	tain Home nteer Fire 389-35	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	0	\$ 1,537	\$ 31,546	\$ 4,340	\$ 1,206
Member contributions	φ	2,199	φ	- 22,100	φ 43,030	- 0	φ 1,007 -	φ 31,340 -	φ 4,340 -	φ 1,200 -
Local plan administrative mergers		-		-		-	-	-	-	
Total contributions		2,199		22,168	43,030	0	1,537	31,546	4,340	1,206
Net investment income		49,118		-	33,099	9	27,283	-	11,331	11,430
Total additions		51,317		22,168	76,129	9	28,820	31,546	15,671	12,636
Deductions										
Benefits paid to participants		30,888		14,660	61,65	5	19,987	18,142	11,931	8,225
Administrative expenses		412		-	277	7	229	-	95	96
Total deductions		31,300		14,660	61,932	2	20,216	18,142	12,026	8,321
Net Increase (Decrease) in Net										
Position Restricted for Pensions		20,017		7,508	14,197	7	8,604	13,404	3,645	4,315
Net Position Restricted for Pensions,										
Beginning of Year		332,464		(95,475)	223,688	8	185,927	(91,029)	77,179	77,534
Net Position Restricted for Pensions,										
End of Year	\$	352,481	\$	(87,967)	\$ 237,88	5	\$ 194,531	\$ (77,625)	\$ 80,824	\$ 81,849

	Volu	orman nteer Fire 5156-35	Volur	orphlet nteer Fire 172-35	Volu	h Crossett Inteer Fire 5253-35	 Ola Junteer Fire 15555-35	 Oppelo Iunteer Fire 15660-35	 Ozark Iunteer Fire 15857-35	Volu	angburn Inteer Fire 5997-35
Additions Contributions											
Employer contributions Member contributions	\$	4,772	\$	212	\$	14,655	\$ 1,868	\$ 7,219	\$ 4,848	\$	3,193
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 Administrative expenses		4,622 55		5,134 74		12,367 -	19,615 291	13,473 90	88,100 1,053		25,757 229
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

	Volu	ragould inteer Fire 6160-35	Pa Volunte 1624	er Fire	Parki Voluntee 16268-	r Fire	 Perla unteer Fire I6284-35	Volun	ryville teer Fire 14-35	Volu	Piggott unteer Fire 6357-35	Volu	ainview nteer Fire 578-35
Additions Contributions													
Employer contributions Member contributions	\$	5,130 -	\$	(1,489) -	\$	8,766 -	\$ 6,441 -	\$	7,854 -	\$	16,956 -	\$	10,925 -
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	1	0,251	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)	1	63,483		9,788	1,865		59,066		284,321		82,732
Net Position Restricted for Pensions, End of Year	\$	(21,173)	\$ 1	63,881	\$ 1	0,931	\$ 5,788	\$	60,900	\$	296,319	\$	90,904

	Volu	merville nteer Fire 5551-35	Volun	thontas teer Fire 559-35	Volu	Portland unteer Fire 6713-35	Vo	Prescott lunteer Fire 16799-35	Pulaski C #5 Voluntee 16853-	r Fire	Volunt	ctor eer Fire 43-35	Volu	Rison nteer Fire 140-35
Additions Contributions														
Employer contributions Member contributions	\$	29,637 -	\$	20,783	\$	2,530 -	\$	2,862	\$ 1	6,497 -	\$	7,602 -	\$	24,545 -
Local plan administrative mergers		-		-		-		-		-		-		-
Total contributions		29,637		20,783		2,530		2,862	1	6,497		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	1	6,497		18,264		43,671
<b>Deductions</b> Benefits paid to participants Administrative expenses		30,462 98		12,878 38		14,680 178		19,092 168	1	8,278 -		17,572 89		35,443 160
Total deductions		30,560		12,916		14,858		19,260	1	8,278		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	(4	2,823)		74,040		129,325
Net Position Restricted for Pensions, End of Year	\$	86,914	\$	37,728	\$	152,610	\$	141,855	\$ (4	4,604)	\$	74,643	\$	137,393

	Volu	ussell nteer Fire 329-35	Vol	ussellville unteer Fire I7337-35	Salem Volunteer Fire 17531-35	 Searcy lunteer Fire 17639-35	Shannon Hills Volunteer Fire 17663-35	Sheridan Volunteer Fir 17744-35	e Vo	Smackover Junteer Fire 17930-35
Additions Contributions										
Employer contributions Member contributions	\$	6,472 -	\$	41,127 -	\$ 8,259	\$ 25,530	\$ 8,442	\$ 1,200	5\$ -	5,972 -
Local plan administrative mergers		-		-	-	-	-		-	-
Total contributions		6,472		41,127	8,259	25,530	8,442	1,200	6	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	17,720	6	52,708
Deductions										
Benefits paid to participants		4,843		64,366	16,538	12,702	8,663	•		30,230
Administrative expenses		36		421	73	-	-	138	3	392
Total deductions		4,879		64,787	16,611	12,702	8,663	11,454	1	30,622
Net Increase (Decrease) in Net Position Restricted for Pensions		5,860		26,605	380	12,828	(221	) 6,272	2	22,086
Net Position Restricted for Pensions, Beginning of Year		26,823		337,173	60,697	(112,996)	(546	) 112,05	5	314,824
Net Position Restricted for Pensions, End of Year	\$	32,683	\$	363,778	\$ 61,077	\$ (100,168)	\$ (767	)\$118,32	7 \$	336,910

	Volu	oarkman Inteer Fire 7981-35	Volu	Francis nteer Fire 333-35	Volunt	mps eer Fire 89-35	Volu	Star City unteer Fire 8244-35	Volu	tephens unteer Fire 8287-35	Volun	rong teer Fire I30-35	Volu	tuttgart inteer Fire 3546-35
Additions Contributions														
Employer contributions Member contributions	\$	7,307 -	\$	5,208 -	\$	10,714 -	\$	27,073 -	\$	543 12	\$	875 -	\$	13,436 -
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 Administrative expenses		17,540 181		3,662		26,595 135		52,850 255		11,715 258		6,845 92		8,525 8
Auministrative expenses		101		-		100		200		200		52		0
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

	S Volu	ulphur prings nteer Fire 3732-35	Volun	vifton teer Fire ⁄91-35	Volun	iylor teer Fire 21-35	Vol	Fhornton lunteer Fire 18953-35	Till Volunte 1903	er Fire	Volun	y Area teer Fire 27-35	Volur	umann hteer Fire 224-35
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
<b>Deductions</b> Benefits paid to participants Administrative expenses		6,393 60		14,768 81		21,403 35		19,692 -		7,085 48		6,686 17		7,685 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

	Volu	ckerman Inteer Fire 9313-35	Volunt	rrell teer Fire 56-35	Volun	ronza iteer Fire 372-35	Volu	Vilonia unteer Fire 9526-35	Volu	Viola nteer Fire 9615-35	Volu	bbaseka nteer Fire )828-35	Volu	Valdo nteer Fire 917-35
Additions Contributions														
Employer contributions Member contributions	\$	11,224	\$	1,403	\$	23,044	\$	10,436	\$	17,223	\$	9,938	\$	8,307
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
<b>Deductions</b> Benefits paid to participants Administrative expenses		6,725 -		1,771 12		15,849 -		17,890 117		12,187 -		9,427 -		4,037 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

	Volu	nut Ridge nteer Fire )117-35	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 Member contributions	\$	33,153 -	\$-	\$ 2,207	\$ 10,796	\$ 3,371	\$ 2,394	\$ 3,212
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 Administrative expenses		29,032 63	- 20	3,662 14	27,542 121	5,913 48	9,456 91	14,078 115
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	<u>-</u>	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

	Volu	Vilmot nteer Fire 1008-35	-	Wilson Iunteer Fire 21091-35	-	Wynne unteer Fire 21199-35	Bald Knob rt-Paid Fire 906-38	-	Wynne rt-Paid Fire 21199-38		Total
Additions Contributions											
Employer contributions Member contributions	\$	543 -	\$	5,497 -	\$	9,008 -	\$ (450) 942	\$	- 83	\$	40,290,148 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	\$ 2	292,897,132

## 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; 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.

## 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.

## Note 3. Combining Statement

The Plan's financial activities were included along with the financial activities of the cost-sharing multipleemployer 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	\$ 2,901,605,584	\$ 292,897,132	\$ 3,194,502,716

## 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.

Board of Trustees Arkansas Local Police and Fire Retirement System April 5, 2024 Page 2

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

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

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

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

The signing 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 I Barry

Heidi G. Barry, ASA, FCA, MAAA

any T. Alladt Rome

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

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**SECTION A** 

**EXECUTIVE SUMMARY** 

# Executive Summary as of December 31, 2023

	2023					
Actuarial Valuation Date	[	December	31, 2	023		
Measurement Date of the Net Pension Liability	[	December	31, 2	023		
Employer's Fiscal Year Ending Date (Reporting Date)	C	December	31, 2	023		
	Pa	aid	v	olunteer		
	Ser	vice	:	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	\$ 1	74,717,902		
Plan Fiduciary Net Position	2,775	,679,653	1	25,925,931		
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							Volunteer			
		Ser	1							
		Deferred				Deferred		Deferred		
		Outflows Deferred Inflows			Outflows			Inflows		
	c	of Resources of Resources		of Resources		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 constructe 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	Volunteer	
	Service	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		Volunteer		
		Service		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		Inflows	Net Outflows		
	0	f Resources	c	of Resources	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				et Outflows 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)			
<ol><li>Net difference between projected and actual</li></ol>								
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		c	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)	
<ol><li>Net difference between projected and actual</li></ol>							
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	let Deferred Outflows of Resources
2024 2025 2026 2027	\$ 44,985,115 73,823,995 92,920,938 (39,457,121)
2028 Thereafter <b>Total</b> *	\$ 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	Rem	aining Recognition	Remaining Recognition Period
		i choù					i chou
<b>Deferred Outflow</b>	(Inflow) Due to D	ifferences Betw	veen	Expected and	Actual	Experience on Liabil	ities
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	
	(Inflow) Due to A	-	-				
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 D	ifferences Betw	veen	Projected and	Actua	l Earnings on Plan Inv	vestments
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 f 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		o	Deferred Inflows f 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)
<ol><li>Net difference between projected and actual</li></ol>						
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	C	Net Deferred Outflows of Resources				
2024	Ś	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         Period         Recognition         Remaining Recognition         Period           Deferred Outflow (Inflow) Due to Differences Between Expected and Agas,588         3,4571         \$         -         \$         0.0000           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           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           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 <th></th> <th></th> <th>Initial Recognition</th> <th></th> <th>urrent Year</th> <th></th> <th></th> <th>Remaining Recognition</th>			Initial Recognition		urrent Year			Remaining Recognition
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       -       3.4571       \$       -       \$       4,002,002       \$       4,146,544         Deferred Outflow (Inflow) Due to Assurption Charges         2019       \$       -       3.4571       \$       -       \$       0.0000         2020       -       3.3561       -       \$       0.0000       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       \$       (1,807,753) \$       (2,226,058)       0.0000         2019	Year Established	Initial Amount	Period	R	lecognition	Remain	ing Recognition	Period
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 Assurption Charges         2019       \$       -       3.4571       \$       -       \$       0.0000         2020       -       3.3561       -       \$       0.0000       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       \$       (1,807,753) \$       (2,226,058)       0.0000         2019       \$       (9,295,198)       5	- ( ) - (							
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 <b>5 4,902,002</b> \$ <b>4,146,544</b> Deferred Outflow Unflow) Due to Assumption Charge         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       (2,078,705)       1.0246         2023       -       2.7998       (2,078,705)       1.0246         2023       -       2.7998       (2,078,705)       1.0246         2019       \$       (9,295,198)       5.0000       (1,177,782)       (1,177,783)       1.0000 <t< td=""><td></td><td></td><td></td><td></td><td>-</td><td></td><td>perience on Liabili</td><td></td></t<>					-		perience on Liabili	
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       1.7998         Deferred Outflow (Inflow) Due to Assumption Charges       -       0.0000       0.0000         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)       1.0246         2023       -       2.7998       -       -       -       0.0000         2019       \$       (9,295,198)       5.0000       \$       (1,859,038)       -       0.00000		. ,		Ş		Ş	-	
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       1.7998         Deferred Outflow (Inflow) Due to Assumption Charges         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       \$       (1,859,038)       >       -       0.0000         2021       (10,43	2020	(328,954)	3.3561		(34,903)		-	0.0000
2023       1,573,006       2.7998       561,828       1,011,178       1.7998         Total       \$       4,902,002       \$       4,146,544       1.7998         Deferred Outflow (Inflow) Due to Assumption Charges       -       0.0000       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       -       2.7998       -       -       0.0000         2023       -       2.7998       -       -       1.7998         Total       -       -       -       1.7998         Deferred Outflow (Inflow) Due to Differences Betweet rejected and Actual Earnings on Plan Investments       -       0.0000         2019       \$       (9,295,198)       5.0000       \$       (1,859,038) \$       -       0.0000         2020       (5,888,911)       5.0000       \$       (1,859,038) \$       -       0.0000         2021       (10,435,359)       5.0000	2021	4,845,552	3.1490		1,538,759		229,275	0.1490
Total         \$ 4,902,002         \$ 4,146,544           Deferred Outflow (Inflow) Due to Assumption Charges         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         -         2.7998         -         -         1.7998           Total         -         2.7998         -         -         0.0000           2019         \$ (9,295,198)         5.0000         \$ (1,859,038) \$         -         0.0000           2019         \$ (9,295,198)         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         \$ (2,087,072)         \$ (4,174,143)         2.0000           2023         (9,208,151)         5.0	2022	8,578,727	3.0246		2,836,318		2,906,091	1.0246
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       -       2.7998       -       -       1.7998         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       \$       (1,859,038) \$       -       0.0000         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	2023	1,573,006	2.7998	_	561,828		1,011,178	1.7998
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       -       -       1.7998       -       -       0.0000         2019       \$       (9,295,198)       5.0000       \$       (1,859,038)       \$       -       0.0000         2020       (5,888,911)       5.0000       \$       (1,859,038)       \$       -       0.0000         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			\$	4,902,002	\$	4,146,544	
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       -       -       1.7998       -       -       0.0000         2019       \$       (9,295,198)       5.0000       \$       (1,859,038)       \$       -       0.0000         2020       (5,888,911)       5.0000       \$       (1,859,038)       \$       -       0.0000         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								
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       -       -       0.0000       -       -       0.0000         Deferred Outflow (Inflow) Due to Differences Between Projected and Actual Earnings on Plan Investments       -       0.0000         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	Deferred Outflow	(Inflow) Due to As	ssumption Char	nges				
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       -       -       -       0.0000         Deferred Outflow (Inflow) Due to Differences Between Projected and Actual Earnings on Plan Investments       0.0000         2019       \$       (9,295,198)       5.0000       \$       (1,177,782)       (1,177,783)       1.0000         2020       (5,888,911)       5.0000       (2,087,072)       (4,174,143)       2.0000         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	2019	\$-	3.4571	\$	-	\$	-	0.0000
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)       \$       0.0000       1.7998         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	2020	-	3.3561		-		-	0.0000
2023       -       2.7998       -       -       -       1.7998         Total       \$       (3,017,753)       \$       (2,226,058)       1.7998         Deferred Outflow (Inflow) Due to Differences Between Projected and Actual Earnings on Plan Investments       0.0000       0.0000         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	2021	(3,114,218)	3.1490		(988,955)		(147,353)	0.1490
Total\$ (3,017,753) \$ (2,226,058)Deferred Outflow (Inflow) Due to Differences Between Projected and Actual Earnings on Plan Investments2019\$ (9,295,198)5.0000\$ (1,859,038) \$ -0.00002020(5,888,911)5.0000(1,177,782)(1,177,783)1.00002021(10,435,359)5.0000(2,087,072)(4,174,143)2.0000202228,288,6185.00005,657,72416,973,1703.00002023(9,208,151)5.0000(1,841,630)(7,366,521)4.0000	2022	(6,136,301)	3.0246		(2,028,798)		(2,078,705)	1.0246
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	2023	-	2.7998		-		-	1.7998
2019\$(9,295,198)5.0000\$(1,859,038)\$-0.00002020(5,888,911)5.0000(1,177,782)(1,177,783)1.00002021(10,435,359)5.0000(2,087,072)(4,174,143)2.0000202228,288,6185.00005,657,72416,973,1703.00002023(9,208,151)5.0000(1,841,630)(7,366,521)4.0000	Total			\$	(3,017,753)	\$	(2,226,058)	
2019\$(9,295,198)5.0000\$(1,859,038)\$-0.00002020(5,888,911)5.0000(1,177,782)(1,177,783)1.00002021(10,435,359)5.0000(2,087,072)(4,174,143)2.0000202228,288,6185.00005,657,72416,973,1703.00002023(9,208,151)5.0000(1,841,630)(7,366,521)4.0000								
2020(5,888,911)5.0000(1,177,782)(1,177,783)1.00002021(10,435,359)5.0000(2,087,072)(4,174,143)2.0000202228,288,6185.00005,657,72416,973,1703.00002023(9,208,151)5.0000(1,841,630)(7,366,521)4.0000	<b>Deferred Outflow</b>	(Inflow) Due to D	ifferences Betw	/een	Projected and	Actual E	arnings on Plan Inv	estments
2021(10,435,359)5.0000(2,087,072)(4,174,143)2.0000202228,288,6185.00005,657,72416,973,1703.00002023(9,208,151)5.0000(1,841,630)(7,366,521)4.0000	2019	\$ (9,295,198)	5.0000	\$	(1,859,038)	\$	-	0.0000
202228,288,6185.00005,657,72416,973,1703.00002023(9,208,151)5.0000(1,841,630)(7,366,521)4.0000	2020	(5,888,911)	5.0000		(1,177,782)		(1,177,783)	1.0000
2023 (9,208,151) 5.0000 (1,841,630) (7,366,521) 4.0000	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
Total \$ (1,307,798) \$ 4,254,723	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			Volunteer			
		Service		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	\$ 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	2,901,605,584	



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

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



**SECTION C** 

**REQUIRED SUPPLEMENTARY INFORMATION** 

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

	Paid	Volunteer	
	Service	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	-	-	-
<ol> <li>Difference between expected and actual experience of the Total Pension Liability</li> </ol>	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									



# 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							
Net Pension Liability as a Percentage										
of Covered-Employee Payroll	N/A	N/A	N/A							
Notes to Schedule:	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**

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

#### Last 10 Fiscal Years

\* 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**

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

#### Last 10 Fiscal Years

# 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: Notes	December 31, 2021 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: Notes	December 31, 2021 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

FY Ending December 31,	Annual Return <sup>1</sup>
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 %

#### Last 10 Fiscal Years

<sup>1</sup> 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:

			Allocation-Weighted
		Long-Term Expected	Long-Term Expected
Asset Class	Target Allocation <sup>a</sup>	Real Rate of Return <sup>b</sup>	Real Rate of Return
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	7.79%		

#### **Asset Allocation**

<sup>a</sup> Target allocation based on 70/30 blend suggested by the investment policy.

<sup>b</sup> 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

	Current Single Discount					
	1% Decrease	Rate Assumption	1% Increase			
	6.25%	7.25%	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**

	Paid	Volunteer
	Service	Service
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 dutyconnected 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 dutyconnected 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, 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 December 2011 to the December immediately preceding July 1, for members retiring in the next 12 months. Accordingly, the basic benefit are 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 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 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.

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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	Probabilit	y of Dying	Value at Retirement		Future Life Expectancy (Years)*					
Attained	Next	Year*	\$1.00 Mon	thly for Life	20	023	20	028	2	033
Ages	Men	Women	Men	Women	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

Sample	Percent Becoming Disabled within Next Year		
Ages	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	

#### **Paid Service Members**

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.

Sample	Percent Becoming Disabled within Next Year		
Ages	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	

#### **Volunteer Service Members**



# Schedule A-3 Probabilities of Retirement for Members Eligible to Retire

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

#### **Paid Service Members**

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

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

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



### Schedule A-3 Probabilities of Retirement for Members Eligible to Retire (Concluded)

#### **Volunteer Service Members**

	Percents of Active Members Retiring within Next Year			
Retirement Ages	Early	Normal		
Under 50		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	Merit and	Base	Increase			
Service	Seniority	(Economic)	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)

	Projected	Projected	Projected		
	Payroll for	Contributions	Service Cost	Projected	Projected
	Current	from Current	and Expense	UAL	Total
Year	Employees	Employees	Contributions	Contributions	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)

Maaa	Projected Payroll for Current	Projected Contributions from Current	Projected Service Cost and Expense	Projected UAL	Projected Total
Year	Employees	Employees	Contributions	Contributions	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)

	Projected Beginning	Projected Total	Projected	Projected Administrative	Projected Investment	Projected Ending
Year	Plan Net Position	Contributions	Benefit Payments	Expenses	Earnings at 7.25%	Plan Net Position
	(a)	(b)	(c)	(d)	(e)	(f)=(a)+(b)-(c)-(d)+(e)
1	\$ 2,775,679,653		\$ 170,304,412	\$ 3,608,384	\$ 200,209,933	
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
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### Paid Service Single Discount Rate Development Projection of Plan Fiduciary Net Position Beginning January 1, 2024 (Years 51-100)

	Projected Beginning	Projected Total		Projected	Projected Administrative	P	rojected Investment	Projected Ending
Year	Plan Net Position	Contributions	E	Senefit Payments	Expenses		Earnings at 7.25%	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 Beginning Plan Net Position	Projected Benefit Payments	Funded Portion of Projected Benefit Payments	Unfunded Portion of Projected Benefit Payments	Present Value of Funded Benefit Payments using Expected Return Rate (v)	Present Value of Unfunded Benefit Payments using Municipal Bond Rate (vf)	Present Value of All Benefit Payments using Single Discount Rate (SDR)
(a)	(b)	(c)	(d)	(e)	(f)=(d)*v^((a)5)	(g)=(e)*vf ^((a)5)	(h)=(c)/(1+SDR)^(a5)
1	\$ 2,775,679,653				\$ 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
50	2,227,303,033	510,505,242	510,505,242	-	5,720,490	-	5,720,450

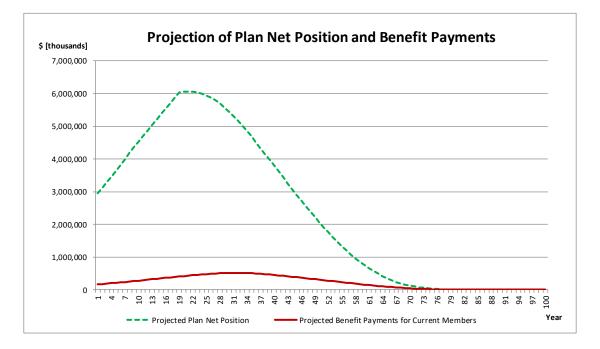


# Paid Service Single Discount Rate Development Present Values of Projected Benefits Beginning January 1, 2024 (Years 51-100)

Year	Projected Beginning Plan Net Position	Projected Benefit Payments	Funded Portion of Projected Benefit Payments	Unfunded Portion of Projected Benefit Payments	Present Value of Funded Benefit Payments using Expected Return Rate (v)	Present Value of Unfunded Benefit Payments using Municipal Bond Rate (vf)	Present Value of All Benefit Payments using Single Discount Rate (SDR)
(a)	(b)	(c)	(d)	(e)	(f)=(d)*v^((a)5)	(g)=(e)*vf ^((a)5)	(h)=(c)/(1+SDR)^(a5)
51	\$ 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



# **Paid Service**





# Volunteer Service Single Discount Rate Development Projection of Contributions Beginning January 1, 2024 (Years 1-50)

	Projected Number of Current	Projected Contributions from Current	Projected Service Cost and Expense	Projected UAL	Projected Total
Year	Employees	Employees	Contributions	Contributions	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
93 94	-	-	1	-	1
	-	-	1	-	1
95 06	-	-	-	-	-
96	-	-	-	-	-
97	-	-	-	-	-
98	-	-	-	-	-
99	-	-	-	-	-
100	-	-	-	-	-



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

		Projected Beginning		Projected Total		Projected	Projected Administrative		Projected Investment	Projected Ending
Year	Pia	in Net Position		Contributions	F	Benefit Payments	Expenses	Fai	rnings at 7.25%	Plan Net Position
		(a)		(b)	-	(c)	(d)	Lui	(e)	(f)=(a)+(b)-(c)-(d)+(e)
1	\$	125,925,931	\$	5,254,607	\$		\$ 163,704	\$	9,080,101	\$ 133,615,389
2		133,615,389	·	5,051,349	Ċ	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 50		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)

		Projected	Projected		Projected	Projected	Projected
		Beginning	Total	Projected	Administrative	Investment	Ending
S         81,644,807         S         106,254         S         121,19,223         S         106,138         S         54,76,707         S         75,013,007           52         75,013,007         97,524         11,403,329         97,517         5,032,305         66,6641,900           53         66,641,900         89,237         10,600,661         89,235         4,599,781         62,246,611           54         62,246,612         81,311         9,985,037         81,311         4,179,026         56,740,002           55         55,6740,002         73,763         9,288,429         73,763         3,782,873         3,782,873         3,782,873         3,782,873         3,550,90         44,037,971           57         46,037,971         59,449         7,364,666         59,849         3,055,090         44,037,971         2,248,512           60         32,355,133         42,062         6,049,304         42,062         2,130,297         28,436,12           61         28,484,812         28,010         4,389,607         28,010         1,405,769         18,562,488           62         24,834,988         22,855         13,446,844         12,290         24,011         1,207,763         13,282,770	Year	Plan Net Position	Contributions	Benefit Payments	Expenses	Earnings at 7.25%	Plan Net Position
52         75,013,007         97,524         11,403,329         97,517         5,032,305         66,64,990           53         66,64,1990         89,237         10,690,661         89,235         4,179,026         55,67,000           55         56,740,902         73,763         9,288,829         73,763         3,782,887         51,224,959           56         51,224,959         66,605         8,605,048         66,605         3,408,059         46,037,977           57         46,037,971         59,849         7,366,66         59,849         3,055,000         41,156,59,60           59         35,595,061         47,574         6,656,012         47,574         2,146,033         3,23,55,133           60         32,355,133         42,062         6,049,304         42,062         2,130,977         28,436,125           61         12,846,125         36,067         5,468,009         36,667         1,866,872         24,434,88           62         2,8436,125         14,914,185         32,285         1,625,514         21,562,46           63         21,546,318         24,036         74,734         2,839,88         1,225,52         1,348,84           66         15,873,763         20,636         3,433,76		(a)	(b)	(c)	(d)	(e)	(f)=(a)+(b)-(c)-(d)+(e)
53         66,641,990         89,237         10,600,861         89,235         4,957,811         62,546,912         81,311         4,179,026         55,740,902           55         56,740,902         73,763         9,288,829         73,763         3,782,887         51,224,959           56         51,234,959         66,605         8,605,048         66,605         3,406,059         46,037,971           57         46,037,971         59,849         7,386,466         59,849         3,305,090         41,156,594           58         41,156,594         53,504         7,285,893         53,504         2,724,360         35,557,051           60         32,355,133         4,2062         6,049,304         4,2062         2,130,237         28,461,22           61         28,439,488         32,285         4,914,185         32,285         1,425,512         1,265,512           63         13,562,480         24,131         3,89,677         24,131         1,405,759         16,852,486           64         15,852,480         24,131         3,89,677         24,131         1,405,759         13,468,546           67         11,33,482         1,473         2,0636         1,473         1,225,72         1,433,482 <t< td=""><td>51</td><td>\$ 81,644,807 \$</td><td>106,254</td><td>\$ 12,119,523</td><td>\$ 106,138</td><td>\$ 5,487,607</td><td>\$ 75,013,007</td></t<>	51	\$ 81,644,807 \$	106,254	\$ 12,119,523	\$ 106,138	\$ 5,487,607	\$ 75,013,007
54         62,545,912         81,311         9,985,037         81,311         4,179,026         55,740,902           55         56,740,902         73,763         9,288,829         73,763         3,782,887         51,234,953           56         51,244,959         66,605         8,605,048         66,605         3,408,059         41,156,594           58         41,156,594         73,504         7,285,893         53,504         2,724,360         36,555,605           59         36,555,601         47,574         6,656,612         47,574         2,416,083         32,355,133           60         32,355,133         42,062         6,049,304         42,062         2,130,397         28,484,125           61         28,436,125         36,967         5,468,009         36,967         1,866,872         44,834,864           63         21,546,318         28,010         4,389,607         2,8010         1,405,769         18,562,468           64         18,862,480         24,131         3,895,747         24,131         1,207,030         15,873,763           65         15,873,763         20,656         3,433,769         20,058         1,486,446           66         13,468,544         1,7509         8,046,21<	52	75,013,007	97,524	11,403,329	97,517	5,032,305	68,641,990
55         56,74,0902         73,763         9,288,829         73,763         3,782,887         51,234,959           56         51,234,959         66,605         8,605,048         66,605         3,608,059         46,037,971           57         46,6037,971         55,849         7,358,489         7,358,483         53,504         2,728,593         53,504         2,742,430         3,655,95,66           59         36,595,061         47,574         6,656,612         47,574         2,416,083         2,235,133         42,062         6,049,304         42,062         2,130,297         28,436,122           61         28,486,125         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         1,256,931           63         15,624,80         24,131         3,807,772         28,010         1,405,769         18,862,486           64         18,562,480         24,131         3,804,525         17,509         89,9461         11,333,482           67         11,33,482         14,734         2,808,800         14,754         78,813         6,393,874           70         6,539,874         8,3	53	68,641,990	89,237	10,690,861	89,235	4,595,781	62,546,912
56         51,234,959         66,605         8,605,048         66,605         3,008,099         40,073,771           57         46,037,971         59,849         7,936,466         59,849         3,055,090         41,156,594           58         41,156,594         53,5504         7,285,893         53,504         2,724,360         32,655,031           60         32,355,133         42,062         6,049,304         42,062         2,438,4612           61         28,436,125         36,967         5,468,009         36,667         1,866,872         2,4,834,812           63         21,546,318         28,010         4,389,607         2,8010         1,405,769         18,652,448           64         18,562,4480         24,131         3,895,747         24,131         1,207,030         15,873,763           65         15,873,763         20,636         3,433,769         20,636         1,432,448,544           66         13,465,54         17,509         3,004,525         17,509         869,461         1,333,482           67         11,333,482         14,734         2,608,80         14,734         728,71         9,433,67           69         7,812,800         10,157         19,171,69         10,0157	54	62,546,912	81,311	9,985,037	81,311	4,179,026	56,740,902
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         53,604         2,741,608         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         1,805,769         18,562,480           62         24,834,988         32,285         4,914,185         32,285         1,625,514         1,246,814           63         21,566,318         28,010         4,389,607         28,010         1,407,799         18,562,480           64         13,485,646         14,131         3,895,747         24,131         1,207,030         15,873,763           67         11,33,482         14,734         2,608,580         14,734         7,206,5302         7,812,890           68         9,453,674         12,290         2,246,176         12,290         65,332         7,112,862           71         5,178,621         6,732         1,557,089         6,732         3,217,16         4,48,648           72         4,148,648         5,3393         1,224,099         5,333         2,2570,002 </td <td>55</td> <td>56,740,902</td> <td>73,763</td> <td>9,288,829</td> <td>73,763</td> <td>3,782,887</td> <td>51,234,959</td>	55	56,740,902	73,763	9,288,829	73,763	3,782,887	51,234,959
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         2,325,133           61         28,436,125         36,967         5,468,009         36,967         1,866,872         2,4834,988           62         24,834,988         32,285         4,914,185         32,285         1,265,514         21,546,318           63         21,546,318         20,001         4,389,607         20,636         1,028,552         13,68,544           64         18,562,480         24,131         3,895,747         24,131         1,207,035         15,873,763           65         15,873,763         20,636         3,433,769         20,635         1,028,552         13,68,546           66         13,468,546         17,509         3,004,525         17,509         869,461         11,333,482           67         11,33,482         14,734         2,608,80         14,734         728,771         9,453,67           68         9,453,674         12,209         2,246,176         12,239         52,718,627           71         5,178,621         6,722         1,357,097	56	51,234,959	66,605	8,605,048	66,605	3,408,059	46,037,971
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         2,8436,12           61         28,435,125         36,697         5,468,009         36,697         1,866,72         2,48,48,488           62         24,834,988         32,285         4,914,185         32,285         1,025,514         21,546,318           63         21,546,318         28,010         4,389,607         28,010         1,405,769         1,655,464           64         13,652,480         24,131         3,985,747         24,131         1,207,030         15,873,763           65         15,873,763         20,636         1,028,552         13,468,546         17,509         80,9,461         1,33,842           67         11,33,482         14,734         2,206,176         12,290         65,392         7,812,890           70         6,393,874         8,121         1,621,073         8,312         405,820         5,178,821           71         5,178,821         6,732         1,357,068         6,732         327,116         4,48,644           72         4,148,648         5	57	46,037,971	59,849	7,936,466	59,849	3,055,090	41,156,594
60 $32,355,133$ $42,062$ $6,049,304$ $42,062$ $2,130,297$ $28,436,125$ $61$ $28,436,125$ $36,967$ $5,468,009$ $36,967$ $1,866,872$ $24,834,988$ $62$ $24,834,988$ $32,285$ $49,14,185$ $32,285$ $1,625,514$ $21,566,313$ $63$ $21,566,318$ $28,010$ $4,389,507$ $28,010$ $1,405,769$ $18,562,486$ $64$ $18,562,486$ $24,131$ $3,895,747$ $24,131$ $1,207,030$ $15,873,763$ $65$ $13,648,546$ $17,509$ $3,004,525$ $17,509$ $869,461$ $11,333,462,54$ $66$ $13,468,546$ $17,509$ $3,004,525$ $17,509$ $869,461$ $11,333,462,54$ $67$ $11,333,482$ $14,734$ $2,608,580$ $14,734$ $728,771$ $9,453,677$ $70$ $6,333,874$ $8,312$ $1,621,073$ $8,312$ $405,292$ $7,812,890$ $69$ $7,812,890$ $10,157$ $19,17,169$ $10,157$ $498,153$ $6,333,377$ $70$ $6,333,874$ $8,312$ $1,621,073$ $8,332$ $20,741$ $3,285,291$ $4,271$ $71$ $5,178,621$ $6,732$ $1,2570,005$ $3,241$ $75,102$ $3,341$ $159,788$ $1,984,691$ $75$ $1,984,691$ $2,580$ $595,392$ $2,580$ $12,2681$ $1,932,570,005$ $77$ $1,35,500$ $1,476$ $69,331$ $180,022$ $1,135,500$ $77$ $1,584,102$ $570$ $155,920$ $570$ $26,209$ $303,$	58	41,156,594	53,504	7,285,893	53,504	2,724,360	36,595,061
61 $28,436,125$ $36,967$ $5,468,009$ $36,967$ $1,866,872$ $24,834,938$ $62$ $24,834,988$ $32,285$ $4,914,185$ $32,285$ $1,625,514$ $21,546,318$ $63$ $21,546,318$ $28,010$ $4,339,677$ $24,131$ $1,207,030$ $15,873,763$ $64$ $18,552,480$ $24,131$ $3,895,747$ $24,131$ $1,207,030$ $15,873,763$ $65$ $15,873,763$ $20,636$ $3,433,769$ $20,636$ $1,028,552$ $13,468,546$ $66$ $13,468,546$ $17,759$ $3,004,525$ $17,599$ $869,641$ $11,333,482$ $67$ $11,333,482$ $14,734$ $2,608,580$ $14,734$ $728,771$ $9,453,674$ $68$ $9,433,674$ $12,290$ $2,246,176$ $12,290$ $605,392$ $7,812,890$ $69$ $7,812,890$ $10,157$ $19,17,169$ $10,157$ $498,153$ $6,393,874$ $70$ $6,393,874$ $8,312$ $1,621,073$ $8,312$ $405,820$ $5,178,621$ $71$ $5,178,621$ $6,732$ $1,357,089$ $6,732$ $32,71,116$ $4,148,64$ $72$ $4,148,648$ $5,393$ $1,124,099$ $5,393$ $26,0741$ $3,285,291$ $73$ $3,285,291$ $4,271$ $20,678$ $4,271$ $205,393$ $2,570,005$ $74$ $4,570,005$ $3,341$ $75,102$ $3,441$ $155,788$ $1,994,691$ $75$ $1,984,691$ $2,580$ $55,592$ $570$ $22,293$ $36,853$ $76$ $1,51,984$	59	36,595,061	47,574	6,656,012	47,574	2,416,083	32,355,133
62 $24,834,988$ $32,285$ $4,914,185$ $32,285$ $1,625,514$ $21,546,318$ $63$ $21,546,318$ $28,010$ $4,389,607$ $28,010$ $1,405,769$ $18,562,480$ $64$ $18,562,480$ $24,131$ $3,895,77$ $24,131$ $1,202,552$ $15,873,763$ $65$ $15,873,763$ $20,636$ $3,433,769$ $20,636$ $1,028,552$ $13,468,544$ $66$ $13,488,546$ $17,509$ $3,004,525$ $17,509$ $869,461$ $11,333,482$ $67$ $11,333,482$ $14,734$ $2,608,580$ $14,734$ $728,771$ $9,453,674$ $68$ $9,453,674$ $12,290$ $2,246,176$ $12,290$ $603,392$ $7,812,890$ $69$ $7,812,890$ $10,157$ $1,917,169$ $10,157$ $498,153$ $6.393,877$ $70$ $6,393,874$ $8,312$ $1,621,073$ $8,312$ $405,820$ $5,178,621$ $71$ $5,178,621$ $6,732$ $1,250,935$ $61,692$ $3,27,116$ $4,48,648$ $72$ $4,148,648$ $5,393$ $1,124,099$ $5,393$ $260,741$ $3,285,291$ $73$ $3,285,291$ $4,271$ $20,678$ $4,271$ $205,393$ $2,570,003$ $74$ $2,570,005$ $3,341$ $745,002$ $3,341$ $159,788$ $1,996,691$ $77$ $1,986,691$ $2,580$ $55,392$ $2,580$ $122,685$ $151,1984$ $76$ $1,511,984$ $1,966$ $469,386$ $1,966$ $92,901$ $1,135,500$ $77$ $1,982$ <	60	32,355,133	42,062	6,049,304	42,062	2,130,297	28,436,125
63 $21,546,318$ $28,010$ $4,389,607$ $28,010$ $1,405,769$ $18,562,480$ $64$ $18,562,480$ $24,131$ $3,895,747$ $24,131$ $1,207,030$ $15,873,76$ $65$ $13,468,546$ $17,509$ $3,004,525$ $17,509$ $869,461$ $11,333,482$ $66$ $13,468,546$ $17,509$ $3,004,525$ $17,509$ $869,461$ $11,333,482$ $67$ $11,333,482$ $14,734$ $2,608,800$ $14,734$ $728,771$ $9,453,67$ $68$ $9,433,674$ $12,2290$ $2,246,176$ $12,290$ $605,392$ $7,781,890$ $69$ $7,812,890$ $10,157$ $1,917,169$ $10,157$ $498,153$ $6,393,874$ $70$ $6,393,874$ $8,312$ $1,620,732$ $32,716$ $41,48,648$ $72$ $4,148,648$ $5,393$ $1,124,099$ $5,393$ $260,741$ $3,285,291$ $74$ $2,570,055$ $3,341$ $745,02$ $3,341$ $155,788$ $1,984,691$ $75$ $1,984,691$ $2,580$ $595,392$ $2,580$ $122,685$ $1,511,984$ $76$ $1,511,984$ $1,966$ $469,386$ $1,966$ $92,901$ $1,135,500$ $77$ $1,135,500$ $1,476$ $663,311$ $840,025$ $1,767$ $86,853$ $438,1002$ $78$ $840,025$ $1,092$ $279,288$ $1,092$ $50,955$ $611,662$ $79$ $611,692$ $770$ $155,202$ $570$ $26,209$ $303,894$ $84$ $96,361$ $125$ $39,022$	61	28,436,125	36,967	5,468,009	36,967	1,866,872	24,834,988
6418,562,48024,1313,895,74724,1311,207,03015,873,763 $65$ 15,873,76320,6363,433,76920,6361,028,55213,468,544 $66$ 13,468,54417,7093,004,52517,509869,46111,333,482 $67$ 11,333,48214,7342,608,58014,734728,7719,453,674 $68$ 9,453,67412,2902,246,17612,290605,3927,812,890 $69$ 7,812,89010,1571,917,16910,157498,1536,393,874 $70$ 6,393,8748,3121,621,0738,312405,8205,178,621 $71$ 5,176,6216,7321,357,0896,7323,27,1164,148,644 $72$ 4,148,6485,3931,124,0995,393260,7413,285,293 $73$ 3,285,2914,27120,6784,271205,3932,570,005 $74$ 2,570,0053,341745,1023,341159,7881,984,691 $75$ 1,984,6912,580595,3922,58012,26851,511,984 $76$ 1,511,9841,966469,3861,96629,2011,315,500 $77$ 1,135,5001,476364,8051,47669,331840,025 $78$ 840,0251,092279,2881,99250,955611,692 $79$ 611,69279526,209308,39311,21214,470 $84$ 96,36112539,02212,57025,209308,393 $84$ </td <td>62</td> <td>24,834,988</td> <td>32,285</td> <td>4,914,185</td> <td>32,285</td> <td>1,625,514</td> <td>21,546,318</td>	62	24,834,988	32,285	4,914,185	32,285	1,625,514	21,546,318
6515,873,76320,6363,433,76920,6361,028,55213,468,546 $66$ 13,468,54617,5093,004,52517,509869,46111,333,482 $67$ 11,333,48214,7342,608,58014,734728,7719,453,674 $68$ 9,453,67412,2902,246,17612,290605,3927,812,890 $69$ 7,812,89010,1571,917,16910,157498,1536,333,874 $70$ 6,393,8748,3121,621,0738,312405,8205,178,621 $71$ 5,178,6216,7321,357,0896,732327,1164,48,644 $72$ 4,148,6485,3931,124,0995,393260,7413,285,291 $73$ 3,285,2914,271920,6784,271205,3932,570,005 $74$ 2,570,0053,341475,1023,341159,7881,984,692 $75$ 1,984,6912,580595,3922,580122,6851,511,984 $76$ 1,511,9841,966469,3861,96692,9011,135,500 $77$ 1,535,5001,476369,331840,0253,431,025 $79$ 611,692795210,44279536,853438,102 $81$ 308,390401113,49040118,316213,217 $82$ 213,21727781,08027712,571144,707 $83$ 144,70718856,8141888,46896,363 $84$ 96,36112539,022	63	21,546,318	28,010	4,389,607	28,010	1,405,769	18,562,480
6613,468,54617,5093,004,52517,509869,46111,333,482 $67$ 11,333,48214,7342,608,58014,734728,7719,453,674 $68$ 9,453,67412,2902,246,17612,290605,3927,812,890 $69$ 7,812,89010,1571,917,16910,157498,1536,393,874 $70$ 6,393,8748,3121,621,0738,312405,8205,778,621 $71$ 5,178,6216,7321,357,0896,732327,1164,448,648 $72$ 4,148,6485,3931,124,0995,3932,60,7413,285,291 $73$ 3,285,2914,271290,6784,271205,3932,570,005 $74$ 2,570,0053,341745,1023,341159,7881,984,691 $75$ 1,984,6912,580555,3922,580122,6851,511,984 $76$ 1,511,9841,966469,3861,96692,9011,135,500 $77$ 1,355,5001,476364,8051,47669,331840,025 $79$ 61,692779215,92057026,209308,390 $81$ 308,39040113,49040118,316213,217 $82$ 213,21727781,08027712,571144,707 $84$ 96,3611253,9021255,56662,934 $85$ 6,934822,6257823,62840,305 $86$ 40,3055217,30152	64	18,562,480	24,131	3,895,747	24,131	1,207,030	15,873,763
6711,333,48214,7342,608,58014,734728,7719,453,674 $68$ 9,453,67412,2902,246,17612,290605,3927,812,890 $69$ 7,812,89010,1571,917,16910,157498,1536,393,874 $70$ 6,393,8748,3121,621,0738,312405,8205,178,621 $71$ 5,178,6216,7321,357,0896,732327,1164,148,644 $72$ 4,148,6485,3931,124,0995,3932,07,0103,285,291 $73$ 3,285,2914,271920,6784,271205,3932,570,005 $74$ 2,570,0053,341745,1023,341159,7881,984,691 $75$ 1,984,6912,580595,3922,580122,6851,131,596 $77$ 1,135,5001,476646,8051,47669,331840,025 $78$ 840,0251,092279,2881,09250,955611,692 $79$ 611,692795210,4427753,68,53438,102 $81$ 308,390401113,49040118,316213,217 $82$ 213,21727781,08027712,571144,707 $83$ 14,70718856,8141888,46896,361 $84$ 96,36112539,0221255,59662,934 $85$ 62,934822,6257823,62840,303 $86$ 40,3055217,301522,306	65	15,873,763	20,636	3,433,769	20,636	1,028,552	13,468,546
689,453,67412,2902,246,17612,290605,3927,812,890 $69$ 7,812,89010,1571,917,16910,157498,1536,539,874 $70$ 6,393,8748,3121,621,0738,312327,1164,148,644 $72$ 4,148,6485,3931,124,0995,393260,7413,285,291 $73$ 3,285,2914,271920,6784,271205,3932,570,005 $74$ 2,570,0053,341745,1023,341159,7881,984,691 $75$ 1,984,6912,580595,3922,580122,6851,511,984 $76$ 1,511,9841,966469,3861,96692,9011,135,500 $77$ 1,135,5001,476364,8051,47669,331840,025 $78$ 840,0251,092279,2881,09250,955611,602 $79$ 611,692795210,44279536,683438,102 $81$ 308,390401113,49040118,316213,217 $82$ 213,21727781,08027712,571144,707 $83$ 144,70718856,8141888,66896,361 $84$ 96,36112539,0221255,59662,934 $85$ 62,9348226,257823,62840,305 $88$ 15,587207,049208799,417 $89$ 9,417124,66273113,252 $90$ <	66	13,468,546	17,509	3,004,525	17,509	869,461	11,333,482
69 $7,812,890$ 10,1571,917,16910,157498,1536,393,87470 $6,393,874$ $8,312$ $1,621,073$ $8,312$ $405,820$ $5,178,621$ 71 $5,178,621$ $6,732$ $1,357,089$ $6,732$ $327,116$ $4,148,648$ 72 $4,148,648$ $5,393$ $1,124,099$ $5,393$ $260,741$ $2,285,291$ 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 $840,025$ $1,992$ $279,288$ $1,992$ $50,955$ $611,692$ 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 $144,707$ $188$ $56,814$ $188$ $8,68$ $96,361$ 84 $96,361$ $125$ $39,022$ $125$ $5,596$ $62,934$ 85 $62,934$ $82$ $26,257$ <td>67</td> <td>11,333,482</td> <td>14,734</td> <td>2,608,580</td> <td>14,734</td> <td>728,771</td> <td>9,453,674</td>	67	11,333,482	14,734	2,608,580	14,734	728,771	9,453,674
70 $6,393,874$ $8,312$ $1,621,073$ $8,312$ $405,820$ $5,178,621$ $71$ $5,178,621$ $6,732$ $1,357,089$ $6,732$ $327,116$ $4,148,644$ $72$ $4,148,648$ $5,393$ $1,124,099$ $5,393$ $226,0741$ $3,285,293$ $73$ $3,285,291$ $4,271$ $920,078$ $4,271$ $205,393$ $2,570,005$ $74$ $2,570,005$ $3,341$ $745,102$ $3,341$ $159,788$ $1,984,691$ $75$ $1,984,691$ $2,580$ $595,392$ $2,580$ $122,685$ $1,511,984$ $76$ $1,511,984$ $1,966$ $469,386$ $1,4966$ $6,331$ $840,025$ $77$ $1,135,500$ $1,476$ $644,805$ $1,476$ $69,331$ $840,025$ $79$ $611,692$ $795$ $210,442$ $795$ $36,853$ $438,100$ $80$ $438,102$ $570$ $155,920$ $570$ $26,209$ $308,390$ $81$ $308,390$ $401$ $113,490$ $401$ $18,316$ $213,217$ $82$ $213,217$ $777$ $81,080$ $277$ $72,571$ $144,707$ $83$ $144,707$ $188$ $56,814$ $188$ $8,468$ $96,361$ $84$ $96,361$ $125$ $39,022$ $125$ $5,596$ $62,934$ $84$ $96,361$ $125$ $39,027$ $125$ $3,526$ $49,305$ $88$ $15,587$ $20$ $7,049$ $20$ $879$ $9,417$ $89$ $9,417$ $12$	68	9,453,674	12,290	2,246,176	12,290	605,392	7,812,890
71 $5,178,621$ $6,732$ $1,357,089$ $6,732$ $327,116$ $4,148,648$ $72$ $4,148,648$ $5,393$ $1,124,099$ $5,393$ $260,741$ $3,285,291$ $73$ $3,285,291$ $4,271$ $920,678$ $4,271$ $205,393$ $25,70,005$ $74$ $2,570,005$ $3,341$ $745,102$ $3,341$ $159,788$ $1.984,691$ $75$ $1,984,691$ $2,580$ $522,685$ $122,685$ $1511,984$ $76$ $1,511,984$ $1,966$ $469,386$ $1,966$ $92,901$ $1,135,500$ $77$ $1,135,500$ $1,476$ $364,805$ $1,476$ $69,331$ $840,025$ $78$ $840,025$ $1,092$ $279,288$ $1,092$ $50,955$ $611,692$ $79$ $611,692$ $795$ $210,442$ $795$ $36,853$ $438,102$ $80$ $438,102$ $570$ $155,920$ $570$ $26,209$ $308,390$ $81$ $308,390$ $401$ $113,490$ $401$ $18,316$ $213,217$ $82$ $213,217$ $277$ $81,080$ $277$ $12,571$ $144,707$ $83$ $144,707$ $188$ $56,814$ $188$ $8,468$ $96,361$ $84$ $96,361$ $125$ $39,022$ $125$ $5,596$ $25,340$ $85$ $62,934$ $82$ $26,257$ $82$ $3,628$ $40,305$ $86$ $40,305$ $52$ $17,301$ $52$ $2,306$ $25,340$ $86$ $40,305$ $12$ $2577$ $131$	69	7,812,890	10,157	1,917,169	10,157	498,153	6,393,874
72 $4,148,648$ $5,393$ $1,124,099$ $5,393$ $260,741$ $3,285,291$ $73$ $3,285,291$ $4,271$ $920,678$ $4,271$ $205,393$ $2,570,005$ $74$ $2,570,005$ $3,341$ $745,102$ $3,341$ $159,788$ $1,984,691$ $75$ $1,984,691$ $2,580$ $595,392$ $2,580$ $122,685$ $1,135,500$ $77$ $1,135,500$ $1,476$ $364,805$ $1,476$ $69,331$ $840,025$ $78$ $840,025$ $1,092$ $279,288$ $1,092$ $50,955$ $611,692$ $79$ $611,692$ $795$ $210,442$ $795$ $36,853$ $438,102$ $84$ $308,390$ $401$ $113,490$ $401$ $18,316$ $213,217$ $82$ $213,217$ $277$ $81,080$ $277$ $12,571$ $144,707$ $83$ $144,707$ $188$ $56,814$ $188$ $8,468$ $96,361$ $84$ $96,361$ $125$ $39,022$ $125$ $5,596$ $62,934$ $84$ $96,361$ $125$ $39,022$ $125$ $5,596$ $62,934$ $85$ $62,934$ $82$ $26,257$ $82$ $3,628$ $40,305$ $86$ $40,305$ $52$ $17,301$ $52$ $2,306$ $25,310$ $87$ $25,310$ $33$ $11,161$ $33$ $1,437$ $15,587$ $89$ $9,417$ $12$ $4,360$ $12$ $527$ $55,84$ $91$ $3,252$ $4$ $1,571$ $4$ $180$ $1,$	70	6,393,874	8,312	1,621,073	8,312	405,820	5,178,621
733,285,2914,271920,6784,271205,3932,570,005742,570,0053,341745,1023,341159,7881,984,691751,984,6912,580595,3922,580122,6851,511,984761,511,9841,966469,3861,96692,9011,135,500771,135,5001,476364,8051,47669,331840,02578840,0251,092279,2881,09250,955611,69279611,692795210,44279536,853438,10280438,102570155,92057026,209308,39081308,390401113,49040118,316213,21782213,21727781,08027712,571144,70783144,70718856,8141888,46896,3618496,36112539,0221255,59662,9348562,9348226,257823,62840,3058640,3055217,301522,30625,3108725,3103311,161331,43715,587905,58472,64273113,255913,25241,57141801,861921,6612918210021,045931,045129713130094575129	71	5,178,621	6,732	1,357,089	6,732	327,116	4,148,648
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         8	72	4,148,648	5,393	1,124,099	5,393	260,741	3,285,291
751,984,6912,580595,3922,580122,6851,511,984 $76$ 1,511,9841,966469,3861,96692,9011,135,500 $77$ 1,135,5001,476364,8051,47669,331840,025 $78$ 840,0251,092279,2881,09250,955611,692 $79$ 611,692795210,44279536,853438,100 $80$ 438,102570155,52057026,209388,390 $81$ 308,390401113,49040118,316213,217 $82$ 213,21727781,08027712,571144,707 $83$ 144,70718856,8141888,46896,363 $84$ 96,36112539,0221255,59662,934 $85$ 62,9348226,257823,62840,303 $86$ 40,3055217,301522,30625,310 $87$ 25,3103311,161331,43715,587 $90$ 5,58472,64273113,252 $91$ 3,25241,57141801,865 $92$ 1,861291821021,045 $93$ 1,045152715757 $94$ 5751297131300 $95$ 309-164-17165 $96$ 161-88-9	73	3,285,291	4,271	920,678	4,271	205,393	2,570,005
761,511,9841,966469,3861,96692,9011,135,500 $77$ 1,135,5001,476364,8051,47669,331840,025 $78$ 840,0251,092279,2881,09250,955611,692 $79$ 611,692795210,44279536,853438,102 $80$ 438,102570155,92057026,209308,390 $81$ 308,390401113,49040118,316213,217 $82$ 213,21727781,08027712,571144,707 $83$ 144,70718856,8141888,46896,363 $84$ 96,36112539,0221255,59662,934 $85$ 62,9348226,257823,62840,305 $86$ 40,3055217,301522,30625,310 $87$ 25,3103311,161331,43715,587 $88$ 15,587207,049208799,417 $89$ 9,417124,360125275,584 $90$ 5,58472,64273113,255 $91$ 3,25241,57141801,866 $92$ 1,861291821021,044 $93$ 1,04515271577 $94$ 5751297131300 $95$ 309-164-17167<	74	2,570,005	3,341	745,102	3,341	159,788	1,984,691
77 $1,135,500$ $1,476$ $364,805$ $1,476$ $69,331$ $840,025$ $78$ $840,025$ $1,092$ $279,288$ $1,092$ $50,955$ $611,692$ $79$ $611,692$ $795$ $210,442$ $795$ $36,853$ $438,102$ $80$ $438,102$ $570$ $155,920$ $570$ $26,209$ $308,390$ $81$ $308,390$ $401$ $113,490$ $401$ $18,316$ $213,217$ $82$ $213,217$ $277$ $81,080$ $277$ $12,571$ $144,707$ $83$ $144,707$ $188$ $56,814$ $188$ $8,488$ $96,361$ $84$ $96,361$ $125$ $39,022$ $125$ $5,596$ $62,934$ $85$ $62,934$ $82$ $26,257$ $82$ $3,628$ $40,305$ $86$ $40,305$ $52$ $17,301$ $52$ $2,306$ $25,310$ $87$ $25,310$ $33$ $11,161$ $33$ $1,437$ $15,587$ $88$ $15,587$ $20$ $7,049$ $20$ $879$ $9,417$ $89$ $9,417$ $12$ $4,360$ $12$ $527$ $5,584$ $90$ $5,584$ $7$ $2,642$ $7$ $311$ $3,252$ $91$ $3,252$ $4$ $1,571$ $4$ $180$ $1,860$ $92$ $1,861$ $2$ $918$ $2$ $102$ $1,044$ $93$ $1,045$ $1$ $527$ $1$ $57$ $576$ $94$ $575$ $1$ $297$ $1$ $31$	75	1,984,691	2,580	595,392	2,580	122,685	1,511,984
78 $840,025$ $1,092$ $279,288$ $1,092$ $50,955$ $611,692$ $79$ $611,692$ $795$ $210,442$ $795$ $36,853$ $438,102$ $80$ $438,102$ $570$ $155,920$ $570$ $26,209$ $308,390$ $81$ $308,390$ $401$ $113,490$ $401$ $18,316$ $213,217$ $82$ $213,217$ $277$ $81,080$ $277$ $12,571$ $144,707$ $83$ $144,707$ $188$ $56,814$ $188$ $8,468$ $96,361$ $84$ $96,361$ $125$ $39,022$ $125$ $5,596$ $62,934$ $85$ $62,934$ $82$ $26,257$ $82$ $3,628$ $40,305$ $86$ $40,305$ $52$ $17,301$ $52$ $2,306$ $25,310$ $87$ $25,310$ $33$ $11,161$ $33$ $1,437$ $15,587$ $88$ $15,587$ $20$ $7,049$ $20$ $879$ $9,417$ $89$ $9,417$ $12$ $4,360$ $12$ $527$ $5,584$ $90$ $5,584$ $7$ $2,642$ $7$ $311$ $3,252$ $91$ $3,252$ $4$ $1,571$ $4$ $180$ $1,866$ $92$ $1,861$ $2$ $918$ $2$ $102$ $1,045$ $93$ $1,045$ $1$ $297$ $1$ $31$ $306$ $94$ $575$ $1$ $297$ $1$ $31$ $306$ $95$ $309$ $ 164$ $ 17$ $162$ <	76	1,511,984	1,966	469,386	1,966	92,901	1,135,500
79 $611,692$ $795$ $210,442$ $795$ $36,853$ $438,102$ $80$ $438,102$ $570$ $155,920$ $570$ $26,209$ $308,390$ $81$ $308,390$ $401$ $113,490$ $401$ $18,316$ $213,217$ $82$ $213,217$ $277$ $81,080$ $277$ $12,571$ $144,707$ $83$ $144,707$ $188$ $56,814$ $188$ $8,468$ $96,363$ $84$ $96,361$ $125$ $39,022$ $125$ $5,596$ $62,934$ $85$ $62,934$ $82$ $26,257$ $82$ $3,628$ $40,305$ $86$ $40,305$ $52$ $17,301$ $52$ $2,306$ $25,310$ $87$ $25,310$ $33$ $11,161$ $33$ $1,437$ $15,587$ $88$ $15,587$ $20$ $7,049$ $20$ $879$ $9,447$ $89$ $9,417$ $12$ $4,360$ $12$ $527$ $5,584$ $90$ $5,584$ $7$ $2,642$ $7$ $311$ $3,252$ $91$ $3,252$ $4$ $1,571$ $4$ $180$ $1,861$ $92$ $1,861$ $2$ $918$ $2$ $102$ $1,045$ $93$ $1,045$ $1$ $527$ $1$ $57$ $576$ $94$ $575$ $1$ $297$ $1$ $311$ $300$ $95$ $309$ $ 164$ $ 17$ $165$ $96$ $161$ $ 88$ $ 9$ $83$ $97$ $81$ </td <td>77</td> <td>1,135,500</td> <td>1,476</td> <td>364,805</td> <td>1,476</td> <td>69,331</td> <td>840,025</td>	77	1,135,500	1,476	364,805	1,476	69,331	840,025
80 $438,102$ $570$ $155,920$ $570$ $26,209$ $308,390$ $81$ $308,390$ $401$ $113,490$ $401$ $18,316$ $213,217$ $82$ $213,217$ $277$ $81,080$ $277$ $12,571$ $144,707$ $83$ $144,707$ $188$ $56,814$ $188$ $8,468$ $96,361$ $84$ $96,361$ $125$ $39,022$ $125$ $5,596$ $62,934$ $85$ $62,934$ $82$ $26,257$ $82$ $3,628$ $40,305$ $86$ $40,305$ $52$ $17,301$ $52$ $2,306$ $25,310$ $87$ $25,310$ $33$ $11,161$ $33$ $1,437$ $15,587$ $88$ $15,587$ $20$ $7,049$ $20$ $879$ $9,417$ $89$ $9,417$ $12$ $4,360$ $12$ $527$ $5,584$ $90$ $5,584$ $7$ $2,642$ $7$ $311$ $3,252$ $91$ $3,252$ $4$ $1,571$ $4$ $180$ $1,861$ $92$ $1,861$ $2$ $918$ $2$ $102$ $1,045$ $94$ $575$ $1$ $297$ $1$ $31$ $300$ $95$ $309$ $ 164$ $ 7$ $4$ $96$ $161$ $ 88$ $ 9$ $88$ $97$ $81$ $ 47$ $ 4$ $38$ $98$ $39$ $ 24$ $ 2$ $17$ $99$ $17$ $ 12$ $-$	78	840,025	1,092	279,288	1,092	50,955	611,692
81 $308,390$ $401$ $113,490$ $401$ $18,316$ $213,217$ $82$ $213,217$ $277$ $81,080$ $277$ $12,571$ $144,707$ $83$ $144,707$ $188$ $56,814$ $188$ $8,468$ $96,361$ $84$ $96,361$ $125$ $39,022$ $125$ $5,596$ $62,934$ $85$ $62,934$ $82$ $26,257$ $82$ $3,628$ $40,305$ $86$ $40,305$ $52$ $17,301$ $52$ $2,306$ $25,310$ $87$ $25,310$ $33$ $11,161$ $33$ $1,437$ $15,587$ $88$ $15,587$ $20$ $7,049$ $20$ $879$ $9,417$ $89$ $9,417$ $12$ $4,360$ $12$ $527$ $5,584$ $90$ $5,584$ $7$ $2,642$ $7$ $311$ $3,252$ $91$ $3,252$ $4$ $1,571$ $4$ $180$ $1,861$ $92$ $1,861$ $2$ $918$ $2$ $102$ $1,045$ $94$ $575$ $1$ $297$ $1$ $31$ $300$ $95$ $309$ $ 164$ $ 17$ $165$ $96$ $161$ $ 88$ $ 9$ $88$ $97$ $81$ $ 47$ $ 4$ $38$ $98$ $39$ $ 24$ $ 2$ $177$ $99$ $17$ $ 12$ $ 1$ $66$	79	611,692	795	210,442	795	36,853	438,102
82 $213,217$ $277$ $81,080$ $277$ $12,571$ $144,707$ $83$ $144,707$ $188$ $56,814$ $188$ $8,468$ $96,361$ $84$ $96,361$ $125$ $39,022$ $125$ $5,596$ $62,934$ $85$ $62,934$ $82$ $26,257$ $82$ $3,628$ $40,305$ $86$ $40,305$ $52$ $17,301$ $52$ $2,306$ $25,310$ $87$ $25,310$ $33$ $11,161$ $33$ $1,437$ $15,587$ $88$ $15,587$ $20$ $7,049$ $20$ $879$ $9,417$ $89$ $9,417$ $12$ $4,360$ $12$ $527$ $5,584$ $90$ $5,584$ $7$ $2,642$ $7$ $311$ $3,252$ $91$ $3,252$ $4$ $1,571$ $4$ $180$ $1,861$ $92$ $1,861$ $2$ $918$ $2$ $102$ $1,045$ $93$ $1,045$ $1$ $527$ $1$ $57$ $574$ $94$ $575$ $1$ $297$ $1$ $311$ $306$ $95$ $309$ $ 164$ $ 17$ $166$ $96$ $161$ $ 88$ $ 9$ $832$ $97$ $81$ $ 47$ $ 4$ $332$ $98$ $39$ $ 24$ $ 2$ $175$ $99$ $17$ $ 12$ $ 1$ $66$ $99$ $17$ $ 12$ $ 1$ $66$ <td>80</td> <td>438,102</td> <td>570</td> <td>155,920</td> <td>570</td> <td>26,209</td> <td>308,390</td>	80	438,102	570	155,920	570	26,209	308,390
83144,70718856,8141888,46896,363 $84$ 96,36112539,0221255,59662,934 $85$ 62,9348226,257823,62840,305 $86$ 40,3055217,301522,30625,310 $87$ 25,3103311,161331,43715,587 $88$ 15,587207,049208799,417 $89$ 9,417124,360125275,584 $90$ 5,58472,64273113,252 $91$ 3,25241,57141801,861 $92$ 1,861291821021,045 $93$ 1,0451527131309 $95$ 309-164-17161 $96$ 161-88-981 $97$ 81-47-435 $99$ 17-12-16	81	308,390	401	113,490	401	18,316	213,217
84 $96,361$ $125$ $39,022$ $125$ $5,596$ $62,934$ $85$ $62,934$ $82$ $26,257$ $82$ $3,628$ $40,305$ $86$ $40,305$ $52$ $17,301$ $52$ $2,306$ $25,310$ $87$ $25,310$ $33$ $11,161$ $33$ $1,437$ $15,587$ $88$ $15,587$ $20$ $7,049$ $20$ $879$ $9,417$ $89$ $9,417$ $12$ $4,360$ $12$ $527$ $5,584$ $90$ $5,584$ $7$ $2,642$ $7$ $311$ $3,257$ $91$ $3,252$ $4$ $1,571$ $4$ $180$ $1,861$ $92$ $1,861$ $2$ $918$ $2$ $102$ $1,045$ $93$ $1,045$ $1$ $527$ $1$ $57$ $575$ $94$ $575$ $1$ $297$ $1$ $31$ $300$ $95$ $309$ $ 164$ $ 17$ $163$ $96$ $161$ $ 88$ $ 9$ $87$ $97$ $81$ $ 47$ $ 4$ $32$ $98$ $39$ $ 24$ $ 2$ $17$ $99$ $17$ $ 12$ $ 1$ $62$	82	213,217	277	81,080	277	12,571	144,707
85 $62,934$ $82$ $26,257$ $82$ $3,628$ $40,305$ $86$ $40,305$ $52$ $17,301$ $52$ $2,306$ $25,310$ $87$ $25,310$ $33$ $11,161$ $33$ $1,437$ $15,587$ $88$ $15,587$ $20$ $7,049$ $20$ $879$ $9,417$ $89$ $9,417$ $12$ $4,360$ $12$ $527$ $5,584$ $90$ $5,584$ $7$ $2,642$ $7$ $311$ $3,257$ $91$ $3,252$ $4$ $1,571$ $4$ $180$ $1,861$ $92$ $1,861$ $2$ $918$ $2$ $102$ $1,045$ $93$ $1,045$ $1$ $527$ $1$ $57$ $575$ $94$ $575$ $1$ $297$ $1$ $31$ $306$ $95$ $309$ $ 164$ $ 17$ $163$ $96$ $161$ $ 88$ $ 9$ $837$ $97$ $81$ $ 47$ $ 4$ $325$ $98$ $39$ $ 24$ $ 2$ $177$ $99$ $17$ $ 12$ $ 1$ $667$	83	144,707	188	56,814	188	8,468	96,361
86 $40,305$ $52$ $17,301$ $52$ $2,306$ $25,310$ $87$ $25,310$ $33$ $11,161$ $33$ $1,437$ $15,587$ $88$ $15,587$ $20$ $7,049$ $20$ $879$ $9,417$ $89$ $9,417$ $12$ $4,360$ $12$ $527$ $5,584$ $90$ $5,584$ $7$ $2,642$ $7$ $311$ $3,252$ $91$ $3,252$ $4$ $1,571$ $4$ $180$ $1,861$ $92$ $1,861$ $2$ $918$ $2$ $102$ $1,045$ $93$ $1,045$ $1$ $527$ $1$ $57$ $575$ $94$ $575$ $1$ $297$ $1$ $31$ $300$ $95$ $309$ $ 164$ $ 17$ $163$ $96$ $161$ $ 88$ $ 9$ $83$ $97$ $81$ $ 47$ $ 4$ $32$ $98$ $39$ $ 24$ $ 2$ $17$ $99$ $17$ $ 12$ $ 1$ $66$	84	96,361	125	39,022	125	5,596	62,934
87 $25,310$ $33$ $11,161$ $33$ $1,437$ $15,587$ $88$ $15,587$ $20$ $7,049$ $20$ $879$ $9,417$ $89$ $9,417$ $12$ $4,360$ $12$ $527$ $5,584$ $90$ $5,584$ $7$ $2,642$ $7$ $311$ $3,257$ $91$ $3,252$ $4$ $1,571$ $4$ $180$ $1,861$ $92$ $1,861$ $2$ $918$ $2$ $102$ $1,045$ $93$ $1,045$ $1$ $527$ $1$ $57$ $575$ $94$ $575$ $1$ $297$ $1$ $31$ $300$ $95$ $309$ $ 164$ $ 17$ $161$ $96$ $161$ $ 88$ $ 9$ $83$ $97$ $81$ $ 47$ $ 4$ $32$ $98$ $39$ $ 24$ $ 2$ $17$ $99$ $17$ $ 12$ $ 1$ $66$	85	62,934	82	26,257	82	3,628	40,305
8815,587207,04920 $879$ 9,417 $89$ 9,417124,360125275,584905,58472,64273113,252913,25241,57141801,861921,861291821021,045931,04515271575794575129713130695309-164-1716196161-88-9839781-47-4359839-24-2179917-12-16	86	40,305	52	17,301	52	2,306	25,310
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	87	25,310	33	11,161	33	1,437	15,587
90 $5,584$ $7$ $2,642$ $7$ $311$ $3,252$ $91$ $3,252$ $4$ $1,571$ $4$ $180$ $1,861$ $92$ $1,861$ $2$ $918$ $2$ $102$ $1,045$ $93$ $1,045$ $1$ $527$ $1$ $57$ $575$ $94$ $575$ $1$ $297$ $1$ $31$ $300$ $95$ $309$ $ 164$ $ 17$ $161$ $96$ $161$ $ 88$ $ 9$ $83$ $97$ $81$ $ 47$ $ 4$ $36$ $98$ $39$ $ 24$ $ 2$ $17$ $99$ $17$ $ 12$ $ 1$ $66$	88	15,587	20	7,049	20	879	9,417
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	89	9,417	12	4,360	12	527	5,584
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         163           96         161         -         88         -         9         83           97         81         -         47         -         4         36           98         39         -         24         -         2         17         6           99         17         -         12         -         1         6	90	5,584	7	2,642	7	311	3,252
93       1,045       1       527       1       57       575         94       575       1       297       1       31       309         95       309       -       164       -       17       161         96       161       -       88       -       9       83         97       81       -       47       -       4       39         98       39       -       24       -       2       17         99       17       -       12       -       1       6	91	3,252	4	1,571	4	180	1,861
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	92	1,861	2	918	2	102	1,045
95309-164-1716596161-88-9859781-47-4399839-24-2179917-12-16	93	1,045	1	527	1	57	575
96       161       -       88       -       9       83         97       81       -       47       -       4       39         98       39       -       24       -       2       17         99       17       -       12       -       1       6	94	575	1	297	1	31	309
97       81       -       47       -       4       39         98       39       -       24       -       2       17         99       17       -       12       -       1       6	95	309	-	164	-	17	161
98       39       -       24       -       2       17         99       17       -       12       -       1       6	96	161	-	88	-	9	81
99 17 - 12 - 1	97	81	-	47	-	4	39
	98	39	-	24	-	2	17
100 6 - 6 -	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 Beginning Plan Net Position	Projected Benefit Payments	Funded Portion of Projected Benefit Payments	Unfunded Portion of Projected Benefit Payments	Present Value of Funded Benefit Payments using Expected Return Rate (v)	Present Value of Unfunded Benefit Payments using Municipal Bond Rate (vf)	Present Value of All Benefit Payments using Single Discount Rate (SDR)
(a)	(b)	(c)	(d)	(e)	(f)=(d)*v^((a)5)	(g)=(e)*vf ^((a)5)	(h)=(c)/(1+SDR)^(a5)
1	\$ 125,925,931				\$ 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
50	50,520,190	12,000,000	12,000,000	-	+01,395	-	+01,555

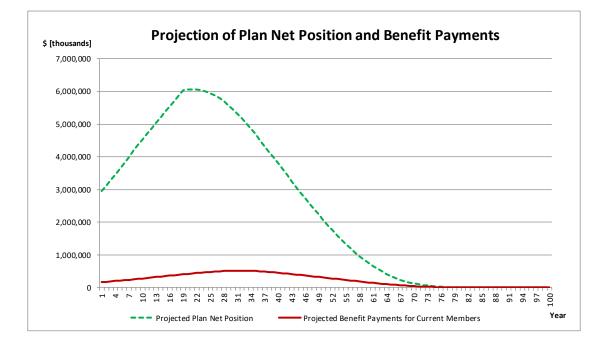


# Volunteer Service Single Discount Rate Development Present Values of Projected Benefits Beginning January 1, 2024 (Years 51-100)

Year	Projected Beginning Plan Net Position	Projected Benefit Payments	Funded Portion of Projected Benefit Payments	Unfunded Portion of Projected Benefit Payments	Present Value of Funded Benefit Payments using Expected Return Rate (v)	Present Value of Unfunded Benefit Payments using Municipal Bond Rate (vf)	Present Value of All Benefit Payments using Single Discount Rate (SDR)
(a)	(b)	(c)	(d)	(e)	(f)=(d)*v^((a)5)	(g)=(e)*vf ^((a)5)	(h)=(c)/(1+SDR)^(a5)
51	\$ 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 01	5,584	2,642	2,642	-	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 06	309	164	164	-	-	-	-
96 97	161 81	88 47	88 47	-	-	-	-
	39			-	-	-	-
98 99	39 17	24 12	24 12	-	-	-	-
100	6	6	6	-	-	-	-
100	0	Ū	Ū	Totals	\$ 187,877,356	\$-	\$ 187,877,356



# **Volunteer Service**





# **SECTION H**

**GLOSSARY OF TERMS** 

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



Amortization Method	The method used to determine the periodic amortization payment may be a level dollar amount, or a level percent of pay amount. The period will typically be expressed in years, and the method will either be "open" (meaning, reset each year) or "closed" (the number of years remaining will decline each year).
Amortization Payment	The amortization payment is the periodic payment required to pay off an interest-discounted amount with payments of interest and principal.
Cost-of-Living Adjustments	Postemployment benefit changes intended to adjust benefit payments for the effects of inflation.
Cost-Sharing Multiple- Employer Defined Benefit Pension Plan (cost-sharing pension plan)	A multiple-employer defined benefit pension plan in which the pension obligations to the employees of more than one employer are pooled and pension plan assets can be used to pay the benefits of the employees of any employer that provides pensions through the pension plan.
Covered-Employee Payroll	The payroll of covered employees, which is typically only the pensionable pay and does not include pay above any pay cap.
Deferred Inflows and Outflows	The deferred inflows and outflows of pension resources are amounts used under GASB Statement No. 68 in developing the annual pension expense. Deferred inflows and outflows arise with differences between expected and actual experiences; changes of assumptions. The portion of these amounts not included in pension expense should be included in the deferred inflows or outflows of resources.
Deferred Retirement Option Program (DROP)	A program that permits a plan member to elect a calculation of benefit payments based on service credits and salary, as applicable, as of the DROP entry date. The plan member continues to provide service to the employer and is paid for the service by the employer after the DROP entry date; however, the pensions that would have been paid to the plan member are credited to an individual member account within the defined benefit pension plan until the end of the DROP period. Other variations for DROP exist and will be more fully detailed in the plan provision section of the valuation report.
Discount Rate	For GASB purposes, the discount rate is the single rate of return that results in the present value of all projected benefit payments to be equal to the sum of the funded and unfunded projected benefit payments, specifically:
	<ol> <li>The benefit payments to be made while the pension plans' fiduciary net position is projected to be greater than the benefit payments that are projected to be made in the period; and</li> <li>The present value of the benefit payments not in (1) above, discounted using the municipal bond rate.</li> </ol>



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.



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	<ul> <li>The total pension expense is the sum of the following items that are recognized at the end of the employer's fiscal year:</li> <li>1. Service Cost</li> <li>2. Interest on the Total Pension Liability</li> <li>3. Current-Period Benefit Changes</li> <li>4. Employee Contributions (made negative for addition here)</li> <li>5. Projected Earnings on Plan Investments (made negative for addition here)</li> </ul>			
	<ol> <li>Pension Plan Administrative Expense</li> <li>Other Changes in Plan Fiduciary Net Position</li> <li>Recognition of Outflow (Inflow) of Resources due to Liabilities</li> <li>Recognition of Outflow (Inflow) of Resources due to Assets</li> </ol>			
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 3<sup>rd</sup>, 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

Heidi G. Barry, ASA, FCA, MAAA

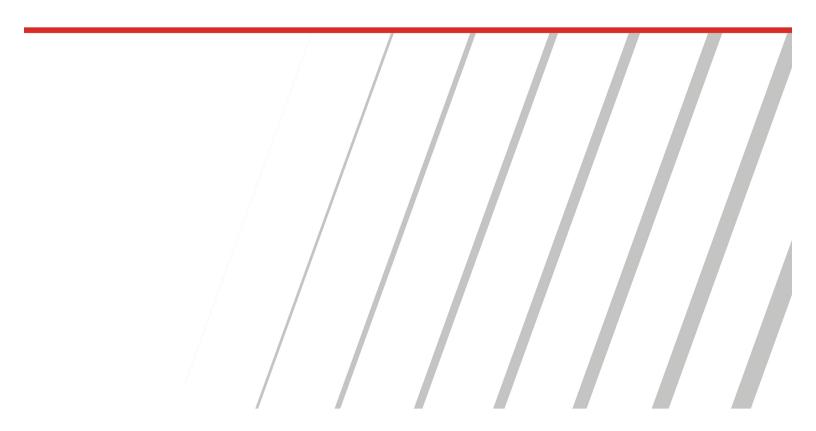
HGB:sc Enclosures GASB 68 System Auditor Cost Sharing Report

# 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



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111 Center Street, Suite 1600 / Little Rock, AR 72201 P 501.372.1040 / F 501.372.1250 forvis.com

### Independent Auditor's Report

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

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

#### Opinions

We have audited the accompanying schedules of employer allocations (paid and volunteer) of the Arkansas Local Police and Fire Retirement System (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

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%
Altheimer 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	43,201 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%
	,	

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%

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%

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%
	4,105	0.00372%
Hardy Fire Hardy Police	36,744	0.03330%
•	64,663	0.05860%
Harrisburg Police Harrison Fire		
Harrison Police	413,536	0.37474%
	485,842	0.44026%
Hartford Police	8,636	0.00783% 0.00456%
Haskell Fire	5,030	
Haskell Police	48,621	0.04406%
Heber Springs Fire	64,014	0.05801%
Heber Springs Police	179,245	0.16243%
Hector Police Helena-West Helena Fire	8,571	0.00777%
Helena-West Helena Police	246,835	0.22368%
	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%
	-	0.00000%
	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%

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%
	10,000	0.0110070

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Mayflower Police	\$ 89,856	0.08143%
McCrory 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	0.02137 %
Mountainburg Police	9,600	0.00870%
-	29,482	0.02672%
Mulberry Police Murfreesboro Police	38,269	0.02072%
Nashville Fire	20,366	0.03468%
	239,697	0.21721%
Newport Fire	228,063	0.21721%
Newport Police Nob Hill Fire		0.20007 %
North Little Rock Fire	15,298	2.56144%
North Little Rock Police	2,826,652	2.96970%
Northeast Lakeside Association Fire	3,277,176	0.01080%
Oak Grove Fire Protection Dist. #25	11,919	0.02053%
Ola Police	22,659	0.02053%
	33,166 2,477	
		0.00224% 0.20178%
Osceola Fire	222,668	
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 1 280 007	0.05495%
Pine Bluff Fire	1,289,907	1.16888%
Pine Bluff Police	1,149,423	1.04158%

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Disinuisu Delice	¢ 0.740	0.002400/
Plainview Police Pleasant Plains Police	\$	0.00249% 0.01498%
Pocahontas Fire	71,427	0.06473%
Pocahontas Police	184,919	0.00473%
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%

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Town of Highfill Fire Trumann Fire	\$ 5,772	0.00523% 0.06066%
Trumann Police	66,937 191,661	0.00000%
Tuckerman Police	28,290	0.02564%
Tyronza Police	19,418	0.02304 %
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%

101-Gamailei FPD #5         \$         13,788         0.26165%           70 West Fire Protection District Fire         12,948         0.24271%           Alexander Volunteer Fire         5,460         0.10361%           Alexander Volunteer Fire         2,004         0.03803%           Alma Volunteer Fire         2,004         0.03803%           Alma Volunteer Fire         2,866         0.1774%           Altheimer Volunteer Fire         2,866         0.1774%           Altheimer Volunteer Fire         2,866         0.01774%           Altheimer Volunteer Fire         2,860         0.05465%           Altheimer Volunteer Fire         7,230         0.13720%           Altus Volunteer Fire         11,520         0.21861%           Antity Volunteer Fire         8,736         0.16578%           Appleton Rural Volunteer Fire         8,736         0.16578%           Antity Volunteer Fire         13,542         0.26698%           Arch Street FPD #16         10,566         0.20108%           Arkadelphia Volunteer Fire         9,364         0.17808%           Ash Flat Volunteer Fire         3,640         0.08823%           Ash Flat Volunteer Fire         13,722         0.26040%           Ashbown Volunteer Fire	Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
70 West Fire Protection District Fire       12,948       0.24571%         Alexander Volunteer Fire       5,460       0.10361%         Allison Sylamore Volunteer Fire       2,004       0.03803%         Allinon Sylamore Volunteer Fire       2,004       0.03803%         Allinon Sylamore Volunteer Fire       9,366       0.17774%         Altheimer Volunteer Fire       2,880       0.05465%         Altheimer Volunteer Folice       18       0.00034%         Altus Volunteer Folice       7,230       0.13720%         Altus Volunteer Fire       11,520       0.21861%         Amity Volunteer Fire       11,520       0.01366%         Amity Volunteer Fire       11,520       0.01366%         Amity Volunteer Fire       720       0.01366%         Antioch Volunteer Fire       15,520       0.21861%         Antiot Volunteer Fire       10,596       0.20108%         Archadelphia Volunteer Fire       13,542       0.26689%         Archadelphia Volunteer Fire       3,640       0.06923%         Ash Flat Volunteer Fire       3,640       0.06923%         Ash Flat Volunteer Fire       16,696       0.36479%         Atkins Volunteer Fire       16,696       0.36479%         Atkins Volunteer Fire	101 Gamaliel EPD #5	¢ 13.78	0.26165%
Alexander Volunteer Fire         5,460         0.10361%           Alexander Volunteer Police         1,032         0.01958%           Allison Sylamore Volunteer Fire         2,004         0.03803%           Alman Volunteer Fire         9,366         0.17774%           Altheimer Volunteer Fire         9,366         0.17774%           Altheimer Volunteer Fire         2,880         0.00465%           Altheimer Volunteer Fire         2,880         0.00465%           Altus Volunteer Fire         7,230         0.13720%           Altus Volunteer Fire         11,520         0.21861%           Antity Volunteer Fire         8,736         0.16578%           Appleton Rural Volunteer Fire         3,542         0.25698%           Arch Street FPD #16         10,596         0.20108%           Arkanses City Volunteer Fire         7,914         0.16339%           Ash Flat Volunteer Fire         3,642         0.26640%           Ashdown Volunteer Fire         3,660         0.06832%           Atkins Volunteer Fire         13,722         0.20404%           Ashdown Volunteer Fire         13,622         0.20404%           Ashdown Volunteer Fire         13,620         0.0545%           Augusta Volunteer Fire         13,620		. ,	
Alexander Volunteer Police         1,032         0.01958%           Allison Sylamore Volunteer Fire         2,004         0.03803%           Alpena Volunteer Fire         18,726         0.35536%           Alphena Volunteer Fire         9,366         0.17774%           Altheimer Volunteer Fire         2,880         0.05465%           Altheimer Volunteer Folice         18         0.00034%           Altus Volunteer Fire         7,230         0.13720%           Antity Volunteer Fire         11,520         0.21861%           Antity Volunteer Fire         8,736         0.16578%           Anticy Volunteer Fire         13,542         0.25686%           Arch Street FPD #16         10,596         0.21018%           Arkadelphia Volunteer Fire         9,384         0.17808%           Ash Flat Volunteer Fire         3,648         0.06923%           Ash Flat Volunteer Fire         13,722         0.26040%           Ash Flat Volunteer Fire         18,606         0.35479%           Atkins Volunteer Fire         18,606         0.35479%           Atkins Volunteer Fire         10,266         0.19482%           Augusta Volunteer Fire         10,266         0.19482%           Augusta Volunteer Fire         13,008			
Allison Sylamore Volunteer Fire         2,004         0.03803%           Alma Volunteer Fire         18,726         0.35536%           Alpena Volunteer Fire         2,880         0.05465%           Altheimer Volunteer Fire         2,880         0.05465%           Altheimer Volunteer Fire         18         0.00340%           Altus Volunteer Folice         1         0.0004%           Altus Volunteer Folice         -         0.00000%           Antity Volunteer Fire         1,520         0.21861%           Antity Volunteer Fire         8,736         0.16578%           Appleton Rural Volunteer Fire         8,736         0.16578%           Arch Street FPD #16         10,596         0.20186%           Arkansas City Volunteer Fire         9,384         0.17808%           Ash Flat Volunteer Fire         8,610         0.16339%           Ash Flat Volunteer Fire         3,648         0.06923%           Ashown Volunteer Fire         3,600         0.06822%           Ashits Volunteer Fire         18,696         0.3473%           Austin Volunteer Fire         12,626         0.19482%           Austin Volunteer Fire         13,000         0.06825%           Austin Volunteer Fire         12,626         0.24685%<			
Alma Volunteer Fire         18,726         0.35536%           Alpena Volunteer Fire         9,366         0.17774%           Altheimer Volunteer Fire         2,880         0.05465%           Altheimer Volunteer Fire         7,230         0.13720%           Altus Volunteer Fire         7,230         0.13720%           Altus Volunteer Fire         7,230         0.13720%           Anticy Volunteer Fire         11,520         0.21861%           Amity Volunteer Fire         8,736         0.16578%           Appleton Rural 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         0.1518%           Arkadelphia Volunteer Fire         3,848         0.06822%           Ash Flat Volunteer Fire         3,600         0.06822%           Ashdown Volunteer Police         2,880         0.5465%           Augusta Volunteer Fire         10,266         0.19482%           Augusta Volunteer Fire         10,266         0.19482%           Augusta Volunteer Fire         10,266         0.19482%           Austin Volunteer Fire         3,0002			
Alpena Volunteer Fire         9,366         0.17774%           Altheimer Volunteer Police         18         0.0034%           Altus Volunteer Police         18         0.0000%           Antity Volunteer Fire         7,230         0.13720%           Altus Volunteer Fire         7,230         0.13720%           Antity Volunteer Fire         11,520         0.21861%           Amity Volunteer Fire         11,520         0.21861%           Amity Volunteer Fire         8,736         0.16578%           Appleton Rural Volunteer Fire         13,542         0.25698%           Arch Street FPD #16         10,596         0.20108%           Arkanass City Volunteer Fire         9,384         0.17808%           Arkanass City Volunteer Fire         3,648         0.06923%           Ash Flat Volunteer Fire         3,648         0.06923%           Ashtis Volunteer Fire         3,600         0.06832%           Atkins Volunteer Fire         16,696         0.35479%           Augusta Volunteer Fire         11,622         0.22055%           Augusta Volunteer Fire         11,622         0.22055%           Augusta Volunteer Fire         11,622         0.22055%           Augusta Volunteer Fire         11,622         0.220	•		
Altheimer Volunteer Fire         2,880         0.05465%           Altheimer Volunteer Police         18         0.00034%           Altus Volunteer Police         7,230         0.13720%           Altus Volunteer Police         -         0.0000%           Amity Volunteer Fire         11,520         0.21861%           Amity Volunteer Fire         8,736         0.16578%           Appleton Rural Volunteer Fire         3,542         0.25698%           Arch Street FPD #16         7,914         0.15018%           Arkadelphia Volunteer Fire         7,914         0.15108%           Arkaass City Volunteer Fire         9,384         0.17808%           Ash Flat Volunteer Fire         3,648         0.06923%           Ashdown Volunteer Fire         3,648         0.06832%           Atkins Volunteer Fire         18,696         0.35479%           Atkins Volunteer Fire         10,266         0.19482%           Augusta Volunteer Fire         10,266         0.19482%           Augusta Volunteer Fire         13,008         0.24685%           Augusta Volunteer Fire         13,008         0.24685%           Augusta Volunteer Fire         13,008         0.24685%           Bati Knob Volunteer Fire         13,008			
Altheimer Volunteer Police         18         0.00034%           Altus Volunteer Fire         7,230         0.13720%           Altus Volunteer Fire         11,520         0.01000%           Amity Volunteer Fire         11,520         0.21861%           Anticot Volunteer Fire         8,736         0.16578%           Appleton Rural Volunteer Fire         13,542         0.25698%           Arts Street FPD #16         10,596         0.20108%           Arkadelphia Volunteer Fire         9,384         0.17808%           Arkadelphia Volunteer Fire         9,384         0.17808%           Ash Flat Volunteer Fire         3,648         0.06923%           Ashdown Volunteer Fire         13,722         0.26040%           Ashdown Volunteer Fire         13,600         0.06832%           Atkins Volunteer Fire         13,600         0.06832%           Augusta Volunteer Fire         10,266         0.19482%           Augusta Volunteer Fire         10,266         0.19482%           Augusta Volunteer Fire         14,532         0.22757%           Baid Knob Volunteer Fire         13,008         0.24685%           Baid Knob Volunteer Fire         5,970         0.11329%           Bariong Volunteer Fire         5,970	•		
Altus Volunteer Fire       7,230       0.13720%         Altus Volunteer Police       -       0.00000%         Amity Volunteer Fire       11,520       0.21861%         Antity Volunteer Fire       720       0.01366%         Antity Volunteer Fire       8,736       0.16578%         Appleton Rural Volunteer Fire       13,542       0.22698%         Arkadelphia Volunteer Fire       13,542       0.22698%         Arkadelphia Volunteer Fire       9,384       0.17808%         Ash Flat Volunteer Fire       8,610       0.16339%         Ash Flat Volunteer Fire       8,610       0.16832%         Ashdown Volunteer Fire       3,648       0.06923%         Ashdown Volunteer Fire       18,696       0.35479%         Atkins Volunteer Fire       18,696       0.35479%         Augusta Volunteer Fire       10,266       0.19482%         Augusta Volunteer Fire       10,266       0.19482%         Augusta Volunteer Fire       13,008       0.24655%         Augusta Volunteer Fire       13,008       0.24655%         Austin Volunteer Fire       13,008       0.24655%         Bald Knob Volunteer Fire       5,970       0.11329%         Barling Volunteer Fire       5,970       0.1			
Altus Volunteer Police       -       0.0000%         Amity Volunteer Fire       11,520       0.21861%         Antioch Volunteer Fire       720       0.01366%         Antoch 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%         Arkadelphia Volunteer Fire       9,384       0.17808%         Ash Flat Volunteer Fire       3,648       0.06923%         Ash Flat Volunteer Fire       13,722       0.26040%         Ashdown Volunteer Fire       13,722       0.26040%         Ashdown Volunteer Fire       13,600       0.06832%         Atkins Volunteer Fire       18,696       0.35479%         Augusta Volunteer Fire       10,266       0.19482%         Augusta Volunteer Fire       10,266       0.19482%         Austin Volunteer Fire       13,008       0.24685%         Augusta Volunteer Fire       13,008       0.24685%         Augusta Volunteer Fire       13,008       0.24685%         Bald Knob Volunteer Fire       5,970       0.11329%         Barling Volunteer Fire       5,970       0.			
Amity Volunteer Fire       11,520       0.21861%         Antioch Volunteer Police       720       0.01366%         Antioch Volunteer Fire       13,542       0.25698%         Arch Street FDD #16       10,596       0.20108%         Arkadelphia Volunteer Fire       7,914       0.15018%         Arkadelphia Volunteer Fire       9,384       0.17808%         Ash Flat Volunteer Fire       8,610       0.16339%         Ash Flat Volunteer Fire       3,648       0.06923%         Ash flat Volunteer Fire       3,600       0.06832%         Atkins Volunteer Police       3,600       0.06832%         Atkins Volunteer Police       2,880       0.05465%         Augusta Police       720       0.01386%         Augusta Police       720       0.01386%         Augusta Volunteer Fire       10,266       0.19482%         Austin Volunteer Fire       10,266       0.19482%         Austin Volunteer Fire       13,008       0.24685%         Bald Knob Volunteer Fire       13,008       0.24685%         Bald Knob Volunteer Fire       5,970       0.11329%         Barling Volunteer Police       5,040       0.09564%         Barling Volunteer Fire       5,970       0.15041%     <		7,230	
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%           Arkadelphia 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         0.26640%           Ashdown Volunteer Police         3,600         0.06832%           Ashdown Volunteer Fire         13,696         0.35479%           Atkins Volunteer Police         2,880         0.05465%           Augusta Volunteer Fire         10,266         0.19482%           Austin Volunteer Fire         11,622         0.22055%           Austin Volunteer Fire         13,008         0.24685%           Bald Knob Volunteer Fire         13,008         0.24685%           Bald Knob Volunteer Fire         5,970         0.11329%           Barling Volunteer Fire         5,970         0.11329%           Barling Volunteer Fire         7,926		44 50	
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%           Arkadelphia Volunteer Fire         9,384         0.17808%           Ash Flat Volunteer Fire         8,610         0.16339%           Ashdown Volunteer Fire         3,643         0.06923%           Ashdown Volunteer Fire         3,600         0.06832%           Ashdown Volunteer Fire         18,696         0.35479%           Atkins Volunteer Fire         10,266         0.19482%           Augusta Volunteer Fire         10,266         0.19482%           Augusta Volunteer Fire         11,622         0.22055%           Austin Volunteer Fire         13,008         0.24885%           Bald Knob Volunteer Fire         13,008         0.24885%           Bald Knob Volunteer Fire         5,970         0.11329%           Barling Volunteer Fire         5,970         0.11329%           Barling Volunteer Fire         5,970         0.1322%           Barling Volunteer Fire         30,072         0.57067%           Batserville Volunteer Fire         5,970			
Appleton Rural Volunteer Fire         13,542         0.25698%           Arch Street FDD #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 Fire         3,648         0.06923%           Ashdown Volunteer Police         3,600         0.06832%           Ashdown Volunteer Fire         18,696         0.35479%           Atkins Volunteer Fire         10,266         0.19482%           Augusta Volunteer Fire         10,266         0.19482%           Augusta Volunteer Fire         10,266         0.19482%           Austin Volunteer Fire         11,622         0.22055%           Austin Volunteer Fire         13,008         0.24885%           Bald Knob Volunteer Fire         13,008         0.24885%           Bald Knob Volunteer Fire         5,970         0.11329%           Bating Volunteer Fire         5,970         0.1329%           Bating Volunteer Fire         5,940         0.09664%           Batoville Volunteer Fire         14,532         0.27677%           Batesville Volunteer Fire         5,940 <td>•</td> <td></td> <td></td>	•		
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 Hat Volunteer Fire       3,648       0.06923%         Ashdown Volunteer Police       3,648       0.06923%         Ashdown Volunteer Fire       13,722       0.26040%         Ashdown Volunteer Folice       3,600       0.06832%         Atkins Volunteer Folice       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 Fire       14,532       0.27577%         Bald Knob Volunteer Fire       13,008       0.24685%         Bald Knob Volunteer Police       -       0.00000%         Barting Volunteer Fire       5,970       0.11329%         Barting Volunteer Fire       30,072       0.57067%         Batesville Volunteer Fire       1,440       0.02733%         Bauxite Volunteer Fire       1,512       0.02869%         Bay Village Volunteer Fire       2,280       0			
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 Fire         3,648         0.06923%           Ashdown Volunteer Fire         13,722         0.26040%           Ashdown Volunteer Fire         13,600         0.06832%           Atkins Volunteer Fire         18,696         0.35479%           Atkins Volunteer Fire         10,266         0.19482%           Augusta Police         720         0.01366%           Augusta Volunteer Fire         10,266         0.19482%           Austin Volunteer Fire         11,622         0.22055%           Austin Volunteer Fire         14,532         0.27577%           Bald Knob Volunteer Fire         13,008         0.24685%           Bald Knob Volunteer Fire         5,040         0.09564%           Barting Volunteer Police         -         0.00000%           Barting Volunteer Fire         5,040         0.09564%           Barton-Lexa Fire Department, Inc.         30,072         0.57067%           Batesville Volunteer Fire         1,440         0.0273%           Bauxite Volunteer Fire         696			
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 Folice       3,600       0.06832%         Atkins Volunteer Police       3,600       0.06832%         Atkins Volunteer Fire       18,696       0.35479%         Atkins Volunteer Fire       18,696       0.35479%         Augusta Police       720       0.01366%         Augusta Volunteer Fire       10,266       0.19482%         Austin Volunteer Fire       11,622       0.22055%         Austin Volunteer Fire       11,622       0.22055%         Austin Volunteer Fire       13,008       0.24685%         Bald Knob Volunteer Fire       13,008       0.24685%         Bald Knob Volunteer Fire       5,970       0.11329%         Barling Volunteer Fire       5,970       0.11329%         Barting Volunteer Fire       12,972       0.24685%         Batesville Volunteer Fire       1,440       0.02733%         Batesville Volunteer Fire       1,440       0.02733%         Bauxite Volunteer Fire       1,512       0			
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%           Ashdown Volunteer Police         3,600         0.06832%           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 Fire         14,532         0.27577%           Bald Knob Volunteer Fire         13,008         0.24685%           Bald Knob Volunteer Fire         5,970         0.11329%           Barling Volunteer Fire         5,970         0.11329%           Barling Volunteer Fire         5,040         0.095645%           Bat Knob Volunteer Fire         7,926         0.15041%           Batsville Volunteer Fire         7,926         0.15041%           Batsville Volunteer Fire         1,440         0.02733%           Bauxite Volunteer Fire         1,512         0.02869%           Bay Volunteer Fire         1,512         0.02869%	•		
Ash Flat Volunteer Police         3,648         0.06923%           Ashdown Volunteer Fire         13,722         0.26040%           Ashdown Volunteer Police         3,600         0.06832%           Atkins Volunteer Police         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 Fire         14,532         0.27577%           Bald Knob Volunteer Fire         13,008         0.24685%           Bald Knob Volunteer Fire         5,970         0.11329%           Barling Volunteer Fire         5,970         0.11329%           Barling Volunteer Fire         7,926         0.15041%           Batesville Volunteer Fire         7,926         0.15041%           Bauxite Volunteer Fire         1,440         0.02733%           Bauxite Volunteer Fire         1,512         0.02869%           Bay Volunteer Fire         1,512         0.22869%           Bay Volunteer Fire         2,280         0.04327%           Bay Volunteer Fire         1,2648         0.24002%     <	-		
Ashdown Volunteer Fire       13,722       0.26040%         Ashdown Volunteer Police       3,600       0.06832%         Atkins Volunteer Fire       18,696       0.35479%         Atkins Volunteer Fire       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 Fire       14,532       0.27577%         Bald Knob Volunteer Fire       13,008       0.24685%         Bald Knob Volunteer Fire       5,970       0.11329%         Barling Volunteer Fire       5,970       0.11329%         Barling Volunteer Fire       5,970       0.5067%         Batesville Volunteer Fire       7,926       0.15041%         Batesville Volunteer Fire       7,926       0.15041%         Batesville Volunteer Fire       1,440       0.02733%         Bauxite Volunteer Fire       1,512       0.02869%         Bay Village Volunteer Fire       1,512       0.02869%         Bay Village Volunteer Fire       1,2440       0.02733%         Bauxite Volunteer Fire       1,2648       0.24002%         Bay Village Volunteer Fire       2,280 <t< td=""><td></td><td></td><td></td></t<>			
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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 Police       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 Fire       12,972       0.24617%         Bauxite Volunteer Fire       1,440       0.02733%         Bauxite Volunteer Fire       1,512       0.02869%         Bay Village Volunteer Fire       1,512       0.02869%         Bay Volunteer Fire       2,280       0.04327%         BDR FD#1       33,360       0.63307%         Bearden Volunteer Fire       6,570       0.12468%	Augusta Volunteer Fire		
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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         2,280         0.04327%           BDR FD#1         33,360         0.63307%           Bearden Volunteer Fire         6,570         0.12468%	Bald Knob Volunteer Police		- 0.00000%
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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%	Barton-Lexa Fire Department, Inc.	30,072	2 0.57067%
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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%	Batesville Volunteer Police	12,972	2 0.24617%
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%	Bauxite Volunteer Fire	1,440	0.02733%
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%	Bauxite Volunteer Police	696	6 0.01321%
Bay Volunteer Police         2,280         0.04327%           BDR FD#1         33,360         0.63307%           Bearden Volunteer Fire         6,570         0.12468%	Bay Village Volunteer Fire	1,512	0.02869%
Bay Volunteer Police         2,280         0.04327%           BDR FD#1         33,360         0.63307%           Bearden Volunteer Fire         6,570         0.12468%			
BDR FD#1         33,360         0.63307%           Bearden Volunteer Fire         6,570         0.12468%			
Bearden Volunteer Fire6,5700.12468%			
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Beaver Lake volunteer Fire 13.014 0.24090%	Beaver Lake Volunteer Fire	13,014	

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
	<b>* 10.000</b>	0.00405%
Beaverfork Volunteer Fire	\$ 10,800	0.20495%
Bee Branch Volunteer Fire Beebe Volunteer Fire	7,200	0.13663%
	15,798 12	0.29980% 0.00023%
Bella Vista Police		
Belleville Volunteer Fire	8,736	0.16578%
Benton Volunteer Police	- 0.402	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	12,186 720	0.23125%
Berryville Volunteer Police	720	0.01366%
Bethel Heights Volunteer Fire	-	0.00000%
Bethel Heights Volunteer Police Bethesda Area Volunteer Fire	- 10,962	0.00000% 0.20802%
		0.20802%
Big Creek Volunteer Fire	6,480	
Bigelow Volunteer Fire	2,820	0.05351% 0.19277%
Bigger-Reyno Volunteer Fire	10,158	
Biscoe Volunteer Fire	5,820	0.11045%
Bismarck Fire Pro Association	5,010 720	0.09507%
Black Rock Volunteer Police	720	0.01366%
Blytheville Volunteer Fire Bonanza Volunteer Fire	15,336	0.01366% 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		0.22317%
Bradford Volunteer Fire	16,428 9,456	0.17945%
Bradford Volunteer Police	9,430 720	0.01366%
	5,040	0.09564%
Bradley County Rural Volunteer Fire Bradley Volunteer Fire	5,040	0.09504 %
•	5,058 60	0.00114%
Bradley Volunteer Police		0.13629%
Brinkley Volunteer Fire Brinkley Volunteer Police	7,182 1,440	0.02733%
Brookland Fire Protection District	13,560	0.25733%
Brookland Volunteer Police	2,136	0.23733%
		0.12297%
Bruno Fire Protection District Bryant Volunteer Police	6,480 9,324	0.12297%
Buena Vista Volunteer Fire	9,324 9,390	0.17819%
Buford Volunteer Fire		0.13663%
Bull Shoals Volunteer Fire	7,200 11,568	
Bull Shoals Volunteer Police	1,362	0.21952%
		0.02585% 0.15030%
Burnt Ridge Volunteer Fire	7,920	0.15050%

Employer	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 Central City Volunteer Police	1,422 660	0.02699% 0.01252%
Chambersville Volunteer Fire	2,874	0.01252%
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%

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Cincinnati Volunteer Fire	¢ 6.500	0.12377%
Clarendon Volunteer Fire	\$ 6,522 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		0.02277%
	1,200	
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%

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Dermeett Valumteer Delies	¢ c	0.000110/
Dermott Volunteer Police Des Arc Volunteer Fire	\$6 11,598	0.00011% 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	11,400	0.00000%
DeWitt Volunteer Fire	- 15,066	0.28591%
Diaz Volunteer Fire		
Diaz Volunteer Police	8,556	0.16237% 0.02607%
Diaz Volumeer Police	1,374 2,112	0.02007 %
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	0.12217 %
Earle Volunteer Police	114	0.00216%
East Camden Volunteer Fire	9,720	0.18445%
East Camden Volunteer Police	9,720 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%
	0,022	0.0000470

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
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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%

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
	¢ 404	0.2420.00/
Greers Ferry Volunteer Fire	\$   16,494 8,688	0.31300% 0.16487%
Grover Township Volunteer Fire Grubbs Volunteer Fire	12,240	0.10487 %
Gubbs Volunteer Fire	7,920	0.15030%
Gurdon Volunteer Fire	12,372	0.13030%
	6,252	0.23478%
Guy Community Volunteer Fire Hackett Volunteer Fire	11,586	0.11804%
Hackett Volunteer Police		
	1,440	0.02733% 0.17865%
Hagarville RFD #3	9,414 5,040	0.09564%
Halley Volunteer Fire	16,536	0.31380%
Hamburg Volunteer Fire		0.21861%
Hampton Volunteer Fire Hampton Volunteer Police	11,520	0.21801%
Hand Cove Fire Prot District	- 14,400	0.27327%
Hardin Volunteer Fire	8,796	0.16692%
	10,926	0.20734%
Hardy Volunteer Fire	2,160	0.20734%
Hardy Volunteer Police Harmon Volunteer Fire	12,160	0.23080%
Harrell Volunteer Fire	13,572	0.25755%
Harrisburg Volunteer Fire	13,782	0.26154%
Harrison Volunteer Fire		0.26154%
Harrison Volunteer Police	1,404	
Hartford Volunteer Fire	4,380	0.08312% 0.21930%
Hartford Volunteer Police	11,556	0.00000%
Haskell Volunteer Fire	- 0 622	0.16362%
Haskell Volunteer Police	8,622	
	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% 0.00000%
Heber Springs Volunteer Police Hector Volunteer Police	-	
Helena-West Helena Volunteer Fire	1,440	0.02733%
Helena-West Helena Volunteer Police	7,338 762	0.13925%
		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%

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
	¢ 45.004	0.000000//
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%
Ione 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%

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage		
Islandar Osuntu Dfd #7	¢ 7.400	0 405070/		
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%		

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage		
Little Fleck Velupteer Delice	¢ 1.400	0.026000/		
Little Flock Volunteer Police	\$	0.02699% 0.35126%		
Lockesburg Volunteer Fire London Rural Volunteer Fire		0.35120%		
Lone Rock Volunteer Fire	14,292 7,710	0.14631%		
Lonoke Volunteer Fire	14,472	0.14631%		
Louann Volunteer Fire	5,706 654	0.10828%		
Lowell Volunteer Fire		0.01241%		
Lowell Volunteer Police	2,814	0.05340%		
Luxora Volunteer Fire	7,920	0.15030%		
Lynne Volunteer Fire	8,640	0.16396% 0.05465%		
Magazine Volunteer Fire	2,880			
Magnet Cove Volunteer Fire	7,986	0.15155% 0.12206%		
Magnolia Volunteer Fire	6,432 7,836	0.12208%		
Magnolia Volunteer Police Malvern Volunteer Fire	2,874	0.05454%		
		0.05454%		
Mammoth Spring Volunteer Fire Manila Volunteer Fire	7,968	0.15121%		
Mansfield Volunteer Fire	15,384 4,320	0.08198%		
Marble Volunteer Fire	2,880	0.05465%		
Marianna Volunteer Fire	11,700	0.03463%		
	11,700			
Marianna Volunteer Police Marion Volunteer Fire	- 25,410	0.00000% 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	15,548	0.00000%		
-	- 9,354	0.17751%		
Maynard Volunteer Fire McCrory Volunteer Fire	15,120	0.28693%		
McCrory Volunteer Police	15,120	0.00000%		
McGehee Volunteer Fire	- 10,638	0.20188%		
McGenee Volunteer Fire McNeil Volunteer Fire		0.20188%		
McRae Volunteer Fire	10,146 5,160	0.19254%		
McRae Volunteer Police	5,160	0.00792%		
Melbourne Volunteer Fire	8,868	0.16829%		
	0,000	0.10029%		

Employer	Actuarially Determined Employer <u>Contributions</u>	Employer Allocation Percentage		
	¢ 0.000	0.052470/		
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%		
Morriston 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%		
Norfork 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%		

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%		

Employer	Actu Dete Em Contu	Employer Allocation Percentage		
	¢	11 700	0 0004 40/	
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%	

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
	<b>* 44.040</b>	0.077070/
Scotland Area Fire & Emergency Scott Volunteer Fire	\$   14,616 6,426	0.27737%
Scott Volunteer Fire	12,210	0.12195% 0.23171%
Scianton Rulai Volunteer Fire	7,170	0.13606%
Searcy Volunteer Fire	1,440	0.13000%
Searcy Volumeer Price	7,200	0.02733%
		0.08164%
Sedgwick Fire Improvement Dist	4,302	
Shady Grove Fire & Rescue Shannon Hills Volunteer Fire	5,646	0.10714%
Shannon Hills Volunteer Police	9,990	0.18958% 0.08027%
Shamon Hills Volunteer Folice Shaw Volunteer Fire Protection	4,230 9,972	0.18924%
Shaw Volunteer Fire		0.33407%
Sherwood Volunteer Police	17,604 2,208	0.04190%
	4,308	0.04190%
Siloam Springs Volunteer Fire Siloam Springs Volunteer Police	798	0.01514%
Sixth District Volunteer Fire	12,972	0.24617%
Smackover Volunteer Fire	12,972	0.24594%
Smackover Volunteer Police	12,900	0.24594%
Smackover volumeer Folice Smyrna Volunteer Fire	- 5,496	0.10430%
Snowball Volunteer Fire	9,342	0.17728%
Showball volumeer File South Carroll Co Fire Assoc	9,342 10,776	0.20449%
		0.20449%
South Greene County Volunteer Fire South Mountain Volunteer Fire	10,680 3,576	0.20207 %
Southbend Volunteer Fire	12,270	0.23285%
Southridge Volunteer Fire	12,270	0.22897%
Southside Volunteer Fire	20,766	0.39407%
Sparkman Volunteer Fire	9,972	0.39407 %
Sparkman Volunteer Police	9,972	0.10924 %
St. Francis Volunteer Fire	3,138	0.05955%
Stamps Volunteer Fire	13,728	0.26051%
Star City Volunteer Fire	15,728	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	0.12388 %
-	30	0.19129 %
Strong Volunteer Police		0.08323%
Stuttgart Police	4,386 6 120	0.08323%
Stuttgart Volunteer Fire	6,120 7,200	0.13663%
Sulphur Rock Area Volunteer Fire	7,200	
Sulphur Springs Volunteer Fire	2,928	0.05556% 0.04099%
Sulphur Springs Volunteer Police	2,160	0.04099%

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	-	0.0000%
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%
Wabbaseka 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%

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage		
Word Voluntoor Fire	¢ 11.029	0.200289/		
Ward Volunteer Fire Ward Volunteer Police	\$   11,028 720	0.20928% 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	0.16396%		
	\$ 5,269,578	100%		

		Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense		
Employer	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportion Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportion Share of Contributions	Total Employer Pension Expense	
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	
Altheimer 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	410,710	50,344	38,012	1,546	-	89,902	-	-	19,215	10,564	29,779	53,525	(11,764)	41,761	
Ash Flat Police Ashdown Fire	431,816 90,358	52,932 11.076	39,966 8,363	1,625 340	24,153 26,220	118,676 45,999	-	-	20,202 4,227	19,614	39,816 4,227	56,275 11,776	24,564 20,113	80,839 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	277,160 460,315	33,974 56,425	25,652 42,603	1,043 1,732	76,967 25,682	137,636	-	-	12,967 21,535	6,486 47,074	19,453	36,120	39,505	75,625 59,322	
Bay Police Beaver Lake Fire	460,315 413,368	50,425 50,670	42,603	1,732	239,545	126,442 330,029	-	-	21,535	487,191	68,609 506,530	59,989 53,871	(667) (35,016)	59,322 18,855	
Beebe Fire	477,957	58,587	44.236	1,799	143.166	247,788			22.361	407,191	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 Blytheville Fire	69,823 3,124,729	8,559 383,025	6,462 289,202	263 11,760	276 139,592	15,560 823,579	-	-	3,267 146,186	4,570 114,056	7,837 260,242	9,099 407,221	(1,756) (46,016)	7,343 361,205	
Blytheville Police	3,787,900	464.316	350,581	14,256	34,634	863.787	-	-	177.212	38.180	215,392	407,221	74,243	567.889	
Bono Police	461,567	56,578	42,719	1,737	34,034	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 8,734	318,540	827,366	110,703	938,069	
Buford Fire Bull Shoals Fire	98,312 90,920	12,051 11,145	9,099 8,415	370 342	- 2,111	21,520 22.013	-	-	4,599 4,254	8,734	13,333 12,816	12,812 11.849	(4,383) (436)	8,429 11,413	
Bull Shoals Police	347.799	42.633	32.190	1.309	32.856	108.988	-	-	4,254	19.488	35.759	45.326	(430)	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	

		Deferred Outflows of Resources						Defe	erred Inflows of R	esources		Pension Expense		
Employer	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment	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
Cave City Fire	\$ 67,428	\$ 8,265	\$ 6.241	\$ 254	\$ 491	\$ 15,251	\$ -	s -	\$ 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	30,380	60,370	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 2	-	-	5,721	-	5,721	15,936	15,987	31,923
Concord Police Conway Fire	15,139,790	1,855,817	1,401,230	56,980	2	3,314,027	-	-	708,295	4,413 313,017	4,413 1,021,312	1,973,047	(13,791) (370,451)	(13,791) 1,602,596
Conway Police	19,626,498	2,405,792	1,816,487	73,866	1,173,549	5,469,694			918,200	515,017	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
Crossett Fire	2,431,535	298,055	225,045	9,151	-	532,251	-	-	113,756	78,944	192,700	316,882	(10,005)	306,877
Crossett 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
Devalls 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 Dierks Police	110,929 388.842	13,598 47,664	10,267 35.988	417 1.463	2,467 12.461	26,749 97,576	-	-	5,190 18.191	45,783 8,429	50,973 26.620	14,457 50.675	(23,146) (19,199)	(8,689) 31,476
Diver Police	588,842 602,990	73.914	35,988 55.808	2,269	5.624	97,576 137.615	-	-	28,210	8,429	26,620	78,583	(19, 199) (758)	77,825
Earle Police	182,348	22,352	16,877	2,209	50,682	90,597	-	-	8,531	15,817	29,128	23,764	39,654	63,418
East Camden Police	10,902	1,336	1,009	41	136	2,522			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	7,115	-	-	-	34,256	34,256	-	(1,684)	(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
Farmington 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
Farmington 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	273,949 722,328	33,580 88,542	25,355 66,853	1,031 2.719	54,031 49,405	113,997 207,519	-	-	12,816 33,793	1,612 14,275	14,428 48,068	35,702 94,135	35,884 12,943	71,586 107,078
Flippin Police Forrest City Fire	2,383,236	88,542 292,134	66,853 220,575	2,719 8,970	49,405 39,615	207,519 561,294	-	-	33,793 111,496	14,275 244,776	48,068 356,272	94,135 310,588	(71,549)	239,039
i on cal ony i ne	2,303,230	202,104	220,375	0,370	55,015	501,294	-	-	111,490	244,770	550,272	510,300	(71,549)	235,039

Image: Process of the second			Deferred Outflows of Resources						Defe	erred Inflows of R	Pension Expense				
First Smin Frie         22,084.33         2,186.341         2,186.341         -         5,153.34         -         -         1,103.35         695.040         20.81.48         20.81.44         20.81.44         20.81.4	Employer		Between Expected and Actual	Between Projected and Actual Investment Earnings on Pension Plan		Proportion and Differences Between Employer Contributions and Share of	Outflows of	Between Expected and Actual	Difference Between Projected and Actual Investment Earnings on Pension Plan		Proportion and Differences Between Employer Contributions and Share of	Inflows of	Share of Plan Pension	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportion Share of	Pension
Indianty Fine         2386x33         2386x34         2186x41         88845         -         5,734         -         1,10,355         695/40         2387x34         2487x41         307x32         7420x3         7420x	Forrest City Police	\$ 3 161 010	\$ 387 473	\$ 292.560	\$ 11.897	\$ 74.646	\$ 766 576	s -	s -	\$ 147 884	\$ 63.041	\$ 210 925	\$ 411 949	\$ (26 193)	\$ 385 756
Financip Pale         111         2.88         196         171         4.88         -         9.88         2.077         3.086         2.252         (111)         2.281           Gandy Fine         100.027         12.389         0.303         1.300         1.300         1.300         1.300         1.300         1.300         1.300         1.300         1.300         1.300         2.2481         1.300         2.2481         3.200         1.300         2.2481         3.200         1.300         2.2481         3.200         1.300         2.2481						-		÷ -	-						
Gaswark Prine         105.124         102.286         9.700         3.96         1.101         2.1137         -         -         4.4914         8.922         1.700         2.147         9.000         2.147         9.000         2.147         9.000         2.147         9.000         2.147         9.000         7.147         1.701         7.714 <th7.714< th="">         7.714         <th7.714< th=""></th7.714<></th7.714<>	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
Gaussite Protect         448,714         55,863         42,727         17,16         19,912         19,912         21,367         59,203         12,051         71,161           Gentry Free         12,001         11,507         11,383         443         15,313         37,119         -         4,727         75         5,403         11,100         11,170         27,244           Glies France         12,001         11,507         20,572         633         12,235         62,337         -         -         10,010         82,373         52,353         53,143         33,844           Golden Prote         22,662         2,575         5,363         5,771         31,822         86,463         5,772         44,384           Golden Prote         22,677         11,825         5,771         11,823         11,173         11,173         11,173         11,173         11,173         11,133         11,173         11,173         11,173         11,173         11,173         11,173         11,173         11,173         11,133         11,173         11,173         11,173         11,173         11,173         11,173         11,173         11,173         11,173         11,173         11,173         11,173         11,173         11								-	-						
Genty Frie         100,607         12,368         9,339         300         15,01         37,119         -         4,721         759         5,440         11,150         22,441         53,641           Genty Fore         100,807         120,858								-	-		4,914				
Generity Public         1.356.05         11.35.05         11.35.05         11.35.48         5.2.4         10.06.10         992.716         -         6.2.458         -         6.2.458         11.37.380         11.05.03         22.768           Gener Parker         22.3.1         23.8.19         23.3.77         23.5.3         23.8.2         23.8.48         91.72         13.8.2           Gener Parker         23.3.7         23.5.7         23.5.7         23.5.7         23.5.7         23.5.7         23.8.2         23.8.48         91.72         13.8.2           Gener Parker         23.7.7         23.5.7         10.0.7         23.5.7         23.8.2         23.8.48         91.72         13.8.2           Gener Parker         23.7.7         23.5.7         10.07         21.7.01         85.511         -         53.618         50.71         10.3.2         77.44         44.44         44.44         44.44         44.44         44.44         24.57         -         55.8.82         71.2.91         16.8.38         (10.5.08)         11.3.3.2         23.57         -         55.8.82         72.2.91         11.3.6.8         24.57         44.53         35.57         45.57         30.5.8.88         65.51         56.60         72.2.91 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td><td>-</td><td></td><td></td><td></td><td></td><td></td><td></td></td<>								-	-						
Glafe Shale         12.011         15.079         11.385         4.43         22.36         -         -         5.755         3.801         9.668         10.031         11.737         22.788           General Phale         22.669         27.777         20.372         62.384         72.268         23.363         22.668         33.633         22.668         43.633         22.668         43.633         22.668         43.633         22.668         43.633         22.668         43.633         22.668         43.640         43.640         43.640         43.640         43.640         43.640         43.640         43.640         43.640         43.640         43.640         43.640         44.640         44.640         23.647         74.647         104.010         71.073         63.640         44.640								-	-		759				
Glemood Polos         226,50         27,77         20,87         20,87         62,335         -         10,601         62,337         22,88         20,503         9,314         38,844           Gorden Polos         63,147         22,317         -         -         13,52         -         13,52         2,503         51,717         10,323         66,934         51,717         10,323         37,983         2,240         40,423           Green Report         13,449         33,728         22,607         2,607         1,847,978         -         23,587         7,741         10,401         71,533         (71,72)         34,428           Green Report         12,424,74         11,248         41,447         42,417         22,507         -         53,544         1,62,018         (11,72,0)         44,528           Green Report         12,4193         12,227         11,416         44,474         42,314         66,617         -         2,547         4,638         53,106         42,328         66,610         16,610         16,630         66,610         16,610         16,610         16,610         16,610         16,610         16,610         16,610         16,610         16,610         16,610         16,610         16,610<								-	-		- 2 001				
Obsent Police         60,187         62,367         57,377         57,377         57,377         57,377         57,377         57,377         57,377         57,377								-	-						
General Police         0255.98         70.676         77.876         1.083         22.847         71.083         82.843         05.888         81.021         1.003         82.843           General Frage Free         540.074         67.226         30.016         2.266         3.6651         -         2.5678         70.410         10.1151         77.1578         (07.115)         (07.11								_	-						
Gravette Frie         58/2049         67,302         50,816         2.066         3.84         124.078         -         2.56.87         77.4.6         101:01         77.53         (07.128)         34.423           Greente Friede         1,23.157         11:52         4.45         000         283.94         -         -         65.64         72.20         10:10         166.207         (03.756)         142.30           Greenter Frohe         1,23.153         152.27         11.44.44         4.46         4.46.20         -         -         65.64         72.30         61.08.07         00.18.08         04.20.08         142.208           Greenter Frohe         10.753         21.44         4.41.01         00.73         22.148         3.24         2.40.08         2.40.08         2.40.08         0.40.09         73.08         64.42.20         0.40.09         73.08         64.42.20         0.40.09         73.08         64.44.20         0.40.09         73.08         64.44.20         0.40.09         73.08         64.44.20         0.40.09         73.08         64.44.20         0.40.09         73.08         64.44.20         0.40.09         73.08         63.00.09         12.40.09         73.08         0.21.09         73.09         74.46								-	-		23,633				
Green Forsibe       1.244.575       152.448       111.106       4.681       1.12.2       223.77       -       -       58.164       50.27       108.211       112.073       (13.750) <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td><td>-</td><td></td><td></td><td></td><td></td><td></td><td></td></th<>								-	-						
Green Forest Police         1280,144         156,823         112,191         166,835         (96,880)         42,813           Green/ner Police         12,191         166,835         (96,880)         42,813         (96,880)         42,813           Green/ner Police         12,191         166,835         (10,835)         12,227         113,84         45,733           Green/ner Police         17,752         21,74         144,945         45,733         -         51,103         -         51,103         15,813         15,813         22,811         45,815         23,114         45,265         23,114         45,265         23,114         45,815         33,106         (13,429)         23,114         45,815         33,106         (13,429)         31,138         22,917         16,844         24,917         34,917         1,918         44,912         1,164         44,918        <								-	-						
Greenther Fine         120,217         14,738         11,126         452         76,760         93,384         -         -         5,624         1         5,625         15,667         20,066         45,733           Greenther Police         509,730         62,428         47,177         16,18         699,433         21,0000         -         -         23,847         49,869         73,068         62,429         2,184         66,627           Greentrice Fine         20,028         1,774         1,618         2,064         41,573         -         -         33,14,71         43,969         73,068         62,429         22,489         24,443         24,444         42,89         44,647         44,427         -         -         42,289         45,618         39,919         (22,229)         14,444         42,627         44,142         42,628         43,12         44,614         44,627           Handprine         37,327         44,364         140         20,767         28,916         -         -         1,526         13,849         44,843         11,160         32,241         44,144         44,227         13,849         44,842         46,827         44,842         44,842         44,842         44,842         44,842<								-	-						
Greenshurr Police         12,241 (93)         112,237         114,346         4,674         428,114         699,971         -         5,81,03         161,854         28,817         445,805           Greenword Frac         177,852         21,177         16,840         668,27         2,288         74,9659         73,306         66,292         2,188         42,848         43,300         43,300         23,1048         (13,422)         31,138         23,1138         22,347         16,844         42,301         33,1048         (13,422)         31,138         23,1368         (13,422)         31,138         23,1048         (13,422)         31,138         23,1368         (13,422)         31,138         23,1368         (13,422)         31,138         23,1368         (13,422)         31,138         23,1368         (13,422)         31,138         24,141         445,263         31,138         24,164         44,833         44,64         40,4027         44,851         44,0427         44,842         43,43         44,0427         44,842         44,343         44,140         42,183         44,624         44,833         44,0427         44,842         44,842         44,842         44,842         44,842         44,842         44,842         44,842         44,842         44,843<								-	-						
Greenword Palce         500, 70, 10, 24, 42, 47, 17         19.18         88, 48, 39, 210, 60, 0         -         23, 847         44, 950         73, 850         66, 429         2.188         68, 823           Greenwood Palce         2, 54, 18         311, 358         22, 1174         11, 84         77, 822         -         118, 84         23, 610         331, 65         331, 65         (13, 423)         317, 85           Greenwood Palce         288, 418         32, 524         331, 65         331, 65         331, 65         (13, 423)         317, 85           Greenwood Palce         288, 416         32, 62         24, 48         1010         11, 782         770, 537         -         12, 527         8, 752         21, 300         34, 800         16, 44         40, 427           Hardy Fine         333, 237         40, 653         30, 468         12, 24         9, 7053         -         15, 562         13, 300         20, 443         11, 100         33, 105         14, 144         44, 424           Harrison Palce         333, 237         40, 653         30, 464         1, 224         -         15, 562         13, 300         20, 400         33, 433         30, 1128         10, 13, 13         10, 13, 13         10, 13, 13         10, 13, 13								-	-		1				
Greenwood File         17,832         21,74         10,40         669         2,665         41,576         -         -         8,30         41,370         12,680         23,149         32,428         26,403           Greenwood File         336,284         37,844         28,341         1,535         -         67,044         -         -         14,329         42,289         56,618         39,916         (21,842)         17,867           Handy Frie         37,524         21,814         16,84         44,907         7,867         -         14,239         42,819         52,819         33,127         44,84         24,849         17,832         22,917         17,824         49,808         22,811         42,229         17,847         44,845         9,312         14,164           Harriy Frie         37,60,875         44,083         30,846         1,224         9,8651         7,742         4,852         9,11192         32,241           Harrison Frie         37,60,875         44,117         640         82,689         -         20,812         51,829         26,401         12,804         42,813           Harrison Frie         37,60,875         44,165         44,177         64,07         83,037,66         48,821 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td>-</td> <td></td> <td>49 959</td> <td></td> <td></td> <td></td> <td></td>								-	-		49 959				
Greens Emryobic       2.46.266       31.868       2.85.111       9.6.28.4       9.82.322       -       -       11.8.44       28.461       14.5.305       331.056       (12,422)       317.564         Greens Emry Police       306.224       2.164       16.319       6.64       34.449       77.566       -       -       18.249       4.25.75       8.72       2.130       34.450       5.44       4.42.220         Hampton Police       37.353       4.564       3.449       1.010       1.712       77.57       -       -       1.724       1.731       4.452       9.131       1.141         Hampton Police       37.561       4.567       3.727       1.9411       -       -       1.742       3.131       3.056       (7.4011       1.141         Harrison Frie       3.705/75       4.567.78       3.7154       1.117       640       82.1689       -       -       175.40       155.286       23.07.66       488.821       (20.08.4)       (22.137         Harrison Frie       3.705/7       4.50.778       3.7154       1.117       640       82.1689       -       -       2.06.162       55.868       23.178       (23.776)       1.32.5       5.40.462       77.473       97.4								_	-						
Greens Farry Police         306,284         37,544         28,347         1,13         -         67,044         -         -         14,329         42,289         56,618         39,916         (22,29)         17,832           Handy Fine         37,233         2,16         22,979         18,34         40,4280           Hardy Fine         37,233         4,564         34,443         10,10         17,82         70,537         -         -         12,557         8,752         21,309         34,980         5,447         40,4230           Hardy Fine         33,2377         40,883         30,446         12,207         62,871         -         -         15,582         13,0183         30,452         77,845         (11,192)         32,345           Harmon Pine         3,766,708         44,703         14,143         22,407         22,471         14,119         -         -         17,483         30,464         12,427         12,657         57,057         11,33         13,335         21,339         21,423         10,313         24,283         14,343         23,452         14,343         24,243         10,311         33,432         14,343         30,452         17,345         13,353         12,315         13,435								-	-						
Hardy Drole         288,416         32,902         24,843         1.01         1.7,22         7.0,57         -         1.2,57         8,752         21,309         34,880         5,447         44,444           Hardy Prole         333,277         40,085         30,846         1,242         9,888         82,811         -         -         15,582         13,089         29,401         43,833         (11,192)         32,244           Harrison Fre         3,750,375         459,778         347,114         44,117         64,0         62,1589         -         -         175,489         33,433         30,578         448,221         (60,084)         422,137           Harrison Frei         3,750,375         459,778         347,114         41,17         64,0         62,1589         -         -         175,488         30,768         486,821         (60,084)         422,137           Harrison Frei         3,750,77         54,623         5502         4,223         1,166         118,072         -         2,154         10,814         12,157         5,743         (61,157)         6,773           Haskell Frie         45,623         5502         4,223         11,60         39,932         150,727         -         2,154 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td>-</td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						-		-	-						
Hardy Fine         37,233         4,564         3,466         1,40         20,766         28,916         -         -         1,742         -         1,742         4,852         3,312         1,4164           Hardy Police         3382,77         40,853         30,466         1,224         9,868         82,821         -         27,439         3,143         30,582         76,435         27,400         103,835           Harrison Police         4,406,709         440,7653         46,873         420,725         295         119,673         -         206,162         55,800         28,422         57,4291         12,897         55,718           Hartison Police         4,406,709         441,062         5,502         4,223         172         196         19,183         -         2,134         1,081         3,215         5,444         (21,15)         5,562           Haskell Frice         44,562         5,105         40,917         1,894         39,32         39,0215         -         2,033         108,497         12,257         4,574         (61,27)         16,477         14,474         44,574         24,177         14,474         44,343         14,444         44,543         34,474         14,477         14,474								-	-						
Harrisburg Police       33 3277       40,853       30,464       1,254       9,868       82,821       -       -       15,592       13,809       29,401       43,433       (11,192)       22,241         Harrison Fire       3,750,875       459,778       347,154       11,117       640       821,689       -       -       175,400       155,286       330,766       488,821       (60,684)       428,137         Harrison Fire       3,750,875       459,078       347,154       11,685       125,685       230,166       230,166       230,166       248,42       574,291       12,685         Haskell Frice       45,023       5,592       4,223       172       196       10,183       -       2,134       1,081       3,215       5,406       (23,17)       6,163       1,00,66       1,00,67       1,00,46       1,00,46       1,00,46       1,00,46       1,00,46       1,00,46       1,00,46       1,00,47       1,01,31       3,424       1,355       44,08,01       1,01,11       3,424       1,355       1,01,31       1,04,42       1,01,11       3,424       1,355       1,01,01       1,11,10       1,142,44       1,355       1,01,01       1,11,10       1,142,44       1,355       1,01,01       1,11,11 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td>-</td> <td></td> <td>8,752</td> <td></td> <td></td> <td></td> <td></td>								-	-		8,752				
Harrison Police         586, 510         71, 894         54, 283         2, 207         28, 527         154, 911         -         27, 439         3, 143         30, 582         76, 455         72, 400         103, 835           Harrison Police         4, 406, 709         540, 169         407, 853         1196, 763         -         206, 162         55, 680         261, 842         174, 201         12, 897         574, 291         12, 897         574, 291         12, 897         574, 291         12, 897         574, 291         12, 897         574, 291         12, 897         574, 491         12, 897         574, 491         12, 897         574, 491         5, 686         42, 817         14, 864         16, 660         -         96, 544         -         2, 0, 144         1, 0, 81         3, 216         5, 946         (1, 257)         6, 218, 77         5, 144         140, 046         1466         14, 607         19, 32, 33         133         36, 32         10, 131         3, 443         13, 559         44, 413, 3565         214, 577         14, 344         13, 559         144, 144, 13, 556         11, 147, 149         140, 242         14, 344         14, 33, 55         144, 144         14, 13, 569         14, 649         14, 144, 13, 556         14, 144, 13, 556         14, 144, 13, 556 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td>-</td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td>								-	-		-				
Harrison Price       3,750,875       459,778       347,154       14,117       640       821,689       -       -       175,480       533,076       488,821       (80,684)       428,137         Harrison Price       78,331       9,602       7,250       295       1,177       18,324       -       -       3,665       7,570       11,23       10,208       (3,746)       6,462         Haskell Police       441,005       54,058       42,233       172       196       10,183       -       -       2,714       10,815       12,857       5,7473       (51,257)       6,423       14,007       14,025       7,7473       (15,728)       6,118       14,007       14,005       14,025       7,7473       (15,728)       6,118       14,007       14,074       14,074       14,074       14,074       14,074       14,074       14,074       14,074       14,075       14,074       14,075       14,074       14,075       14,074       14,074								-	-						
Hardrod Police         44.006.709         540.169         7.07         520         223.156         1.196.763         -         -         2.06.162         55.800         261.1235         7.2491         12.897         587.168           Hardrod Police         45.623         5.592         4.223         172         196         10.183         -         -         2.043         10.014         3.257         57.473         (61.257)         6.216           Haskel Proice         441.005         5.5062         4.71.72         53.788         2.185         39.932         167.027         -         2.71.641         19.652         46.6768         64.378         140.046           Heber Springs Fire         1.05.285         27.143         9.5.29         7.195         2.93         4.665         21.672         -         3.637         5.108         8.787         10.131         3.424         13.659           Helens-West Helena Police         1.486.061         182.160         137.593         5.593         105.960         431.522         -         -         66.523         478.557         54.080         193.666         (52.312)         141.354           Hermisker Police         1.486.051         182.747         5.939         3.5684								-	-						
Hardrod Police         78,33         9,602         7,29         295         1,177         18,324         -         -         3,665         7,570         11,235         10,208         (3,74)         6,462           Haskell Police         441,005         54,058         40,816         1660         -         96,534         -         -         20,632         108,945         129,577         57,473         (51,257)         6,216           Haskell Police         162,5797         199,288         150,472         6,119         37,336         39,321         -         -         76,061         80,724         64,876         114,034         143,4704           Heters/West Hetena Fire         22,38,655         274,436         207,272         8,425         21,877         -         -         66,61         80,724         11,835         148,01         32,917         34,470           Heters/West Hetena Fire         22,38,655         274,436         207,212         8,426         33,696         523,3770         -         -         66,533         478,400         130,366         (52,217)         14,345           Heters/West Hetena Fire         12,468         10,077         7,474         20,320         47,433         166,592         -<								-	-						
Haskell Fire         45.623         5.592         4.223         172         196         10.183         -         -         2.134         10.81         3.215         5.546         (201)         5.656           Haskell Prolice         440.005         54.058         40.816         1.660         96.554         -         27.164         19.655         77.473         57.473         (7.173)         194.704           Heber Springs Police         1.625.797         199.288         150.472         6.119         37.336         393.215         -         76.061         80.724         156.785         211.877         (7.173)         194.704           Heber Springs Fire         2.238.855         274.436         207.712         8.426         33.696         523.770         -         104.742         212.059         316.801         291.772         28.327         320.999           Helena-West Helena Fire         2.238.855         274.436         207.92         5.533         105.960         431.252         -         95.833         12.161         17.640.801         194.72         28.327         320.999           Helena-West Helena Police         124.699         152.44         10.64         54.979         15.543         137.135         35.64															
Haskell Police       441 (0.05       54,08       40,68       1,600       -       96,534       -       -       20,632       108,945       129,577       57,473       (51,257)       6,218         Heber Springs Police       1,625,797       199,288       150,722       6,119       37,336       333,215       -       -       76,061       80,724       156,785       211,877       (17,173)       194,704         Heiber Springs Police       7,741       9,529       7,195       293       4,6655       21,672       -       3,637       510       8,787       10,131       3,424       13,555         Heibera-West Heinea Fire       2,238,855       274,436       202,122       8,426       33,696       523,770       -       -       69,632       472,657       54,080       193,686       (53,212)       141,354         Heinea-West Heinea Fire       124,689       152,244       14,649       49,391       35,684       -       -       55,30       12,116       17,949       16,250       (1,705)       144,545         Highlind Fire       124,689       15,147       209       12,227       24,900       -       25,380       11,007       7,247       2,002       9,292 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td><td>-</td><td></td><td></td><td></td><td></td><td></td><td></td></t<>								-	-						
Heber Springs Police       1625,797       199,288       150,472       6,119       37,338       333,215       -       -       76,061       80,724       156,785       211,877       (17,173)       194,704         Hector Police       77,741       9,529       7,195       293       4,655       21,677       -       -       3,637       5,150       8,787       10,131       3,424       13,555         Helena-West Helena Police       1,466,061       182,160       37,539       5,593       105,960       431,252       -       -       69,523       476,557       548,080       193,666       (52,312)       141,354         Hermitage Police       124,689       15,244       11,540       469       8,391       35,684       -       -       52,380       -       25,380       70,699       43,151       113,865         Highlind Police       55,610       68,17       5,147       209       2,272       24,900       -       20,708       54,809       70,699       43,151       113,805         Highland Fire       426,282       54,257       40,966       1,666       54,439       151,328       -       20,708       57,684       33,476       2,908       41,065	Haskell Police					-		-	-						
Hector Police         77,741         9,229         7,195         293         4,655         21,672         -         -         3,637         5,150         8,787         10,131         3,424         33,555           Helena-West Helena Police         1,486,061         182,160         137,523         5,593         105,960         431,252         -         -         69,523         47,855         548,080         193,666         (52,312)         141,354           Hermitage Police         124,689         15,284         11,540         469         8,391         35,684         -         -         5833         12,116         17,949         16,250         (1,70,5)         141,354           Highil Police         524,492         66,489         50,209         2,42         47,843         166,52         -         2,602         8,405         11,007         7,247         2,032         9,279           Highiland Fire         292,951         35,910         27,113         1,103         19,386         83,512         -         -         20,708         -         20,708         1,604         136,768         37,684         37,684         39,638         49,632         1,6106         1,610,693         1,610,693         1,616,693								-	-						
Helena-West Helena Fire         2.38, 855         274, 436         207, 212         8.46         33, 696         523, 770         -         -         104, 722         212, 059         31, 801         291, 772         28, 27         320, 099           Helena-West Helena Police         1,486, 061         182, 160         137, 539         5, 593         105, 960         431, 252         -         -         69, 523         776, 157         548, 080         193, 666         (2,12)         141, 345           Heimitige Police         124, 689         15, 284         11, 540         469         8, 391         35, 684         -         -         5, 833         12, 116         17, 849         16, 250         (1, 70, 49)         16, 250         (1, 70, 49)         16, 250         (1, 70, 49)         14, 250         (1, 70, 49)         14, 354           Highland Fire         52, 80         5, 531         35, 910         27, 113         1, 103         19, 386         83, 512         -         13, 705         35, 469         49, 174         38, 178         2, 908         41, 085           Holiday Isand Fire         229, 951         35, 910         27, 113         1, 163         38, 491         331, 719         -         70, 718         2, 2, 21         (1, 1, 91, 9								-	-						
Helena-West Helena Police1,486,061182,160137,5395,593105,960431,25269,523478,557548,080193,666(62,312)141,354Hermitage Police124,68915,28411,5404698,39135,6845,83312,11617,94916,250(1,105)14,554Highland Fire55,6106,8175,14720912,72724,90025,38011,0077,2472,0329,279Highland Police259,26135,91027,1131,10319,38683,51213,70535,46941,01077,2472,0329,279Holghland Fire442,62854,25740,9661,66654,439151,32820,70820,70857,68437,63895,322Holly Grove Police17,5782,1551,62766-3,84820,70820,70857,68437,63895,322Holly Grove Police17,5782,1551,62766-3,84882,62333,4452,291(1,3975)(1,68,65)130,730Hols prings Fire12,696,3601,542,8211,164,00347,370182,1772,937,271836,721-836,7212,30,93633,4452,291(1,30,5)16,30,3730Hot Springs Village Fire12,696,3601,542,8211,164,00347,370182,1772,937,271836,721 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								-	-						
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           Highlill 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         259,2951         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         242,625         54,257         40,066         1,666         54,439         151,228         -         -         20,708         57,684         37,638         95,322           Holiday Island Fire         1,499,476         183,804         1,867         56,43         3,491         331,719         -         -         70,151         72,106         142,257         195,415         (64,865)         130,730           Hope Fire         1,499,476         183,804         47,370         182,177         2,937,271         - <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td><td>-</td><td></td><td></td><td></td><td></td><td></td><td></td></t<>								-	-						
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 Fire         422,628         54,257         40,966         1,666         54,439         151,328         -         -         8,262         33,445         2,291         (3,638         95,322           Holly Grove Police         17,578         2,155         1,627         66         -         3,848         -         -         8,22         3,263         33,445         2,291         (16,465)         13,073           Holg Grove Police         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<								-	-						
Highland Fire         55,610         6,817         5,147         209         12,727         24,900         -         -         2,802         8,405         11,007         7,247         2,032         9,279           Highland Pire         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         37,684         37,685         95,322           Holy Grove Police         17,578         2,155         1,627         66         -         3,848         -         -         822         32,623         33,445         2,291         (13,975)         (15,685)         130,730           Hot Springs Fire         12,586,360         1,542,821         1,164,903         47,370         182,177         2,937,271         -         636,721         -         836,721         2,330,795         508,481         2,639,275           Hot Springs Village Fire         2,709,020         2321,320         250,753											12,110				
Highland Police         292,951         35,910         27,113         1,103         19,386         83,512         -         -         13,705         35,469         49,174         38,178         2,088         41,065           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         (13,678)         95,322           Holly Grove Police         1,499,476         183,804         138,781         5,643         3,491         331,719         -         -         70,151         72,106         142,257         195,415         (46,85)         130,731           Holt Springs Fire         1,2568,360         1,542,821         1,645,288         67,311         538,469         4,453,415         -         836,721         -         836,721         2,330,795         56,461         356,689           Holt Springs Village Police         2,709,302         323,032         250,575         10,197								-	-		8.405				
Holly Grove Police         17,578         2,155         1,627         66         -         3,848         -         -         822         32,823         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         (64,857)         103,730           Hot Springs Fire         12,586,360         1,542,821         1,644,903         47,370         182,177         2,937,271         -         -         588,836         592,464         1,181,482         1,640,279         10,138         1,650,417           Hot Springs Fire         2,709,302         32,203         250,753         10,197         18,947         612,000         -         836,721         2,330,795         58,648         355,699           Hot Springs Village Fire         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         2         29,674         35,631         26,903         1,094         -         63,628 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								-	-						
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 Frie         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         101,850,417         2,937,271         -         -         588,836         592,646         1,181,482         1,640,279         101,850,417         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         356,699           Hot Springs Village Police         2,709,302         332,103         250,753         10,197         18,947         612,000         -         -         126,751         141,775         268,526         353,081         2,618         356,699           Hot Springs Village Police         2,314,002         283,684         214,195         8,710         46,136         552,905         -         108,772         27		442,628	54,257	40,966	1,666		151,328	-	-	20,708	-	20,708	57,684	37,638	95,322
Hot Springs Fire         12,868,360         1,542,821         1,164,093         47,370         182,177         2,937,271         -         -         588,863         592,646         1,181,482         1,640,279         10,138         1,650,417           Hot Springs Vilage Fire         2,709,302         322,103         250,753         10,197         18,847         612,000         -         -         836,721         -         836,721         2,300,795         50,841         2,392,725         50,841         2,392,725         50,813         2,392,725         2,300,795         50,841         2,892,725         10,197         18,947         126,751         141,775         286,722         2,300,795         50,841         2,839,275         50,841         2,839,275         50,841         2,839,275         50,841         2,839,275         50,841         2,839,275         50,841         2,839,275         50,841         2,839,275         50,845         2,839,275         50,845         2,839,275         50,845         2,839,275         50,841         2,839,275         50,845         2,839,275         50,845         2,839,275         50,845         2,839,275         50,845         2,839,275         50,845         2,839,275         50,845         2,819,375         50,845         2,839,275						-		-	-						
Hot Springs Police         17,884,901         2,192,310         1,655,298         67,311         538,496         4,453,415         -         -         836,721         -         2,330,795         508,481         2,839,276           Hot Springs Village Fire         2,709,302         332,103         260,753         10,197         18,947         612,000         -         -         126,751         141,775         268,526         353,081         2,618         355,639           Hot Springs Village Police         2,314,302         283,684         214,195         8,710         46,316         552,905         -         108,272         27,824         136,006         301,604         21,735         323,339           Hoxie Fire         -         -         -         -         -         15,759         15,759         -         (15,760)         (15,760)         (15,760)         (15,760)         (15,760)         (15,760)         (15,760)         (15,760)         (15,760)         -         13,599         42,837         56,436         37,881         (19,305)         18,576           Hoxie Folice         290,674         35,631         2,6903         1,094         -         63,628         -         -         13,599         42,837         56,436 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								-	-						
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         356,699           Hot Springs Village Police         2,314,302         283,684         214,195         8,710         46,316         552,905         -         -         108,72         27,824         136,096         301,604         21,755         323,339           Hoxis Prine         -         -         -         108,72         27,824         136,096         301,604         21,755         323,339         250,753         10,175         326,339         2618         326,339         263,393         250,674         356,010         21,755         353,081         2,618         323,339         250,674         356,010         21,755         323,393         250,674         31,610         353,081         21,755         323,339         250,674         31,610         353,081         2,618         326,339         250,361         21,755         323,393         250,753         15,759         15,759         15,759         15,759         15,759         15,759         15,759         15,759         16,750         15,759         16,750								-	-		592,646				
Hotsprings Village Police         2,314,302         283,684         214,195         8,70         46,316         552,905         -         -         108,272         27,824         136,096         301,604         21,735         323,339           Hoxie Fire         -         -         -         -         15,759         15,759         -         (15,760)								-	-		-				
Hoxie Fire         -         -         -         -         -         -         15,759         -         (15,760)         (15,760)           Hoxie Police         290,674         35,631         26,903         1,094         -         63,628         -         -         13,799         42,837         56,436         37,881         (19,305)         16,760)           Hughes Police         116,997         14,341         10,828         440         2,125         27,734         -         -         5,474         51,936         57,410         15,247         (19,407)         (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)								-	-						
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         (21,07)         (9,160)           Humphrey Police         43,274         5,304         4,005         163         -         9,472         -         -         2,025         11,109         13,134         5,640         (9,676)         (4,036)		2,314,302	283,084	214,195	8,710	40,316	55∠,905	-	-	108,272			301,004		
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)		290.674	35 631	26 903	1 094	-	63 628	-	-	13 599			37 881		
Humphrey Police 43,274 5,304 4,005 163 - 9,472 2,025 11,109 13,134 5,640 (9,676) (4,036)									-						
						2,125									
			-	-	-	-		-	-						

		Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense		
Employer	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportion Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportion Share of Contributions	Total Employer Pension Expense	
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 Lake City Police	146,947 407,418	18,013 49,941	13,600 37,708	553 1,533	1,593	33,759 89,182	-	-	6,875 19,060	14,685 28,137	21,560 47,197	19,150 53,095	(11,459) (16,726)	7,691 36,369	
Lake Gity Police Lake Hamilton Fire	407,418	49,941	37,708	1,533	-	89,182	-	-	19,060	28,137	47,197	53,095	(16,726) (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	35,760			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 Lowell Fire	1,936,544 3,981,504	237,379 488.048	179,233 368,499	7,288 14,985	- 8.949	423,900 880,481	-	-	90,599 186,269	71,512 12.398	162,111 198.667	252,374 518.877	(41,411) (629)	210,963 518,248	
Lowell Police	2,727,597	334,345	252,447	10,266	154,700	751,758	-	-	127.607	12,390	127,607	355,466	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	5/2	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	283	47,509	-	-	10,093	6,805	16,898	28,116	(17,216)	10,900	
Marvell Police Maumelle Fire	327,908 5.403.239	40,195 662,322	30,349 500,085	1,234 20,336	28,062 28,405	99,840 1.211.148	-	-	15,341 252.783	33,547 286,548	48,888 539,331	42,734 704.161	(13,868)	28,866 568,785	
Maumelle Fire Maumelle Police	5,403,239 4,630,136	567,556	428,532	20,336	28,405 92,415	1,211,148	-	-	252,783	286,548 284,678	539,331	704,161 603,408	(135,376) (50,725)	552,683	
Maumelle Police Mayflower Fire	4,630,136	14,554	428,532	447	92,415	33,832	-	-	210,015	284,078	5,969	15,473	(50,725) 6,835	22,308	
Maylower Police	815,016	99,904	75.432	3.067	32,906	211.309		-	38.129	414	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	
,		,500	,210	.,. 10		,201			,57.1	. 1,500	2.,010	,501	,	,	

			Deferre	d Outflows of Res	Sources			Defe	erred Inflows of R	esources			Pension Expense	
Employer	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportion Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportion Share of Contributions	Total Employer Pension Expense
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 Mountain View Police	213,858 801,202	26,214 98,210	19,793 74,154	805 3,015	22,055 13,980	68,867 189,359	-	-	10,005 37,483	46,746 48,737	56,751 86,220	27,870 104,414	(8,582) (32,359)	19,288 72,055
Mountain view 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	12,287	57,276	-	-	9,615	2,938	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 2,019,655	2,754 247,567	2,079	85 7,601	1,710	6,628	-	-	1,051 94,487	21,418	22,469 158,192	2,928	(12,770)	(9,842) 194,681
Osceola Fire Osceola Police	2,019,655	247,567 358,757	186,925 270,878	11.015	14,558 1,957	456,651 642,607	-	-	94,487 136.924	63,705 113,249	250.173	263,205 381,419	(68,524) (121,702)	259.717
Ozark Fire	2,920,743	16.523	12.475	507	1,957	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 Pine Bluff Police	11,699,780 10,425,555	1,434,145 1,277,952	1,082,847 964,914	44,033 39,237	- 53,834	2,561,025 2,335,937	-	-	547,359 487,746	904,050 1,213,936	1,451,409 1,701,682	1,524,738 1,358,678	(352,788) (654,082)	1,171,950 704,596
Plainview Police	10,425,555 24,925	3,055	2,307	39,237	53,834 257	2,335,937 5,713	-	-	487,746	2,452	3,618	3,248	(654,082) 2,741	704,596
Pleasant Plains Police	149,913	18,376	13,875	564	83,611	116,426			7.013	2,452	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 Rockport Police	335,672 548,859	41,146 67,278	31,067 50,798	1,263 2,066	1,558 78,177	75,034 198,319	-	-	15,704 25,678	33,031 13,742	48,735 39,420	43,745 71,528	15,812 (7,287)	59,557 64,241
Nuckport Fullce	046,859	07,278	50,798	2,000	10,177	190,319	-	-	20,078	13,742	39,420	/ 1,028	(1,287)	04,241

			Deferre	d Outflows of Res	ources			Defe	erred Inflows of R	esources			Pension Expense	
Employer	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportion Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportion Share of Contributions	Total Employer Pension Expense
Rogers Fire	\$ 20,908,905	\$ 2,562,988	\$ 1,935,177	\$ 78,692	s -	\$ 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 Sherwood Police	9.765.685	- 1.197.066	- 903.841	- 36.754	-	2.137.661	-	-	456.875	419.059	875.934	1.272.683	(282) (316,691)	(282) 955,992
Siloam Springs Fire	9,765,685	939,956	709.711	28.860	519,793	2,137,661	-	-	456,875 358,746	73,526	432,272	999.332	(316,691) 114,168	1,113,500
Siloam Springs Police	6,496,848	796,376	601,301	24,451	436,376	1,858,504	-	-	303,946	73,520	303,946	846,682	289,198	1,135,880
Smackover Police	883,288	108,272	81,751	3,324	430,370	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 Texarkana Police	8,383,605 9,535,001	1,027,652 1,168,789	775,926 882,491	31,552 35,886	-	1,835,130 2,087,166	-	-	392,216 446,082	423,841 776,887	816,057 1,222,969	1,092,568 1,242,620	(274,225) (392,784)	818,343 849,836
Tontitown Fire	9,535,001 665,158	81,534	61,562	2,503	204,368	2,087,166 349,967	-	-	446,082 31,119	121	31,240	1,242,620	(392,784) 110,934	197,619
Tontitown Police	2,129,142	260,988	197,058	8,013	338.747	804,806	-	-	99.609	121	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
Tyronza 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 Ward Police	126,530	15,510 157,718	11,711	476 4.842	475 69.082	28,172	-	-	5,920 60,195	4,312	10,232 60,195	16,490 167.681	2,200	18,690 242,105
Ward Police Warren Fire	1,286,669 398,801	157,718 48,885	119,085 36,910	4,842 1,501	69,082 27,929	350,727 115,225	-	-	60,195 18,657	3,380	60,195 22,037	167,681 51,972	74,424 35,422	242,105 87,394
Weiner Police	77,124	48,885 9,454	7,138	290	1,418	115,225	-	-	3,608	23,004	22,037	10,051	(8,641)	1,410
West Fork Fire	222.711	27.300	20.613	838	1,410	48,935	-	-	10.419	23,004	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
	\$ 1,000,937,914	\$ 122,693,758	\$ 92,639,598	\$ 3,767,116	\$ 27,435,702	\$ 246,536,174	\$-	<u>\$ -</u>	\$ 46,827,545	\$ 27,701,694	\$ 74,529,239	\$ 130,444,158	\$ (393,237)	\$ 130,050,921

			Deferred	d Outflows of Res	sources			Deferre	ed Inflows of Res	sources			Pension Expense	
Employer	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
101-Gamaliel Fpd #5	\$ 127,66	6 \$ 10,850	\$ 11,133	\$-	\$ 4,787	\$ 26,770	s -	\$ -	\$ 5,825	\$ 505	\$ 6,330	\$ 18,070	\$ 74	\$ 18,144
70 West Fire Protection District Fire	119,88			-	31,102	51,745	· -	-	5,470	-	5,470	16,969	31,725	48,694
Alexander Volunteer Fire	50,55			-	16,910	25,614	-	-	2,306	356	2,662	7,156	8,596	15,752
Alexander Volunteer Police	9,55			-	406	2,051	-	-	436	19,372	19,808	1,352	(12,780)	(11,428)
Allison Sylamore Volunteer Fire	18,55		1,618	-		3,195	-	-	847	3,287	4,134	2,626	(7,204)	(4,578)
Alma Volunteer Fire	173,38			-	4,294	34,149	-	-	7,911	4,089	12,000	24,542	(707)	23,835
Alpena Volunteer Fire	86,72			-	5,516	20,448	-	-	3,957	652	4,609	12,275	8,352	20,627
Altheimer Volunteer Fire Altheimer Volunteer Police	26,66 16			-	5,024 90	9,615 119	-	-	1,217 8	463	1,680 9	3,774 24	1,728 (516)	5,502 (492)
Altus Volunteer Fire	66,94				9.893	21.420			3,054	16.111	19,165	9,475	(7,987)	1.488
Altus Volunteer Police	00,0-		-	-	3,000	21,420	-	-	0,004	10,111	10,100		(36)	(36)
Amity Volunteer Fire	106,66	6 9,065	9,301	-	808	19,174	-	-	4,866	-	4,866	15,098	752	15,850
Amity Volunteer Police	6,66			-	51	1,199	-	-	304	-	304	944	48	992
Antioch Volunteer Fire	80,88			-	572	14,500	-	-	3,690	1,964	5,654	11,449	(3,277)	8,172
Appleton Rural Volunteer Fire	125,38			-	13,239	34,829	-	-	5,721	-	5,721	17,748	12,364	30,112
Arch Street Fpd #16	98,11			-	9,011	25,904	-	-	4,476	3,707	8,183	13,887	2,894	16,781
Arkadelphia Volunteer Fire	73,27		6,390	-	415	13,032	-	-	3,343	213	3,556	10,372	(84)	10,288
Arkansas City Volunteer Fire Ash Flat Volunteer Fire	86,88 79,72			-	4,302 2,193	19,263 15,920	-	-	3,964 3.637	4,467 6.342	8,431 9,979	12,298 11,284	5,074 (635)	17,372 10,649
Ash Flat Volunteer Police	33,77		2,945	-	2,193	7,886	-	-	3,637	528	2,069	4,781	(035) (2,247)	2,534
Ashdown Volunteer Fire	127.05			-	2,070	24.294	-	-	5.797	10.087	15.884	17.983	(2,247)	15.437
Ashdown Volunteer Police	33.33			_	1.727	7,467	-	_	1,521	3,562	5.083	4,718	(1,780)	2,938
Atkins Volunteer Fire	173,11	0 14,712	15,095	-	10,084	39,891	-	-	7,898	412	8,310	24,502	4,716	29,218
Atkins Volunteer Police	26,66			-	1,807	6,398	-	-	1,217	-	1,217	3,774	1,909	5,683
Augusta Police	6,66			-	1,792	2,940	-	-	304	-	304	944	1,760	2,704
Augusta Volunteer Fire	95,05			-	7,832	24,199	-	-	4,337	4,402	8,739	13,454	(10,542)	2,912
Austin Volunteer Fire	107,61			-	2,728	21,257	-	-	4,910	5,291	10,201	15,231	2,224	17,455
Austin Volunteer Police	4,00			-	2,159	2,848	-	-	182	-	182	566	1,200	1,766
Avoca Volunteer Fire Bald Knob Volunteer Fire	134,55 120,44			-	1,747 5,868	24,915 26,607	-	-	6,139 5,495	7,263 14,124	13,402 19,619	19,045 17,048	2,861 (5,194)	21,906 11,854
Bald Knob Volunteer Police	120,44	- 10,230	10,503	-	5,000	20,007	-	-	5,495	14,124	19,019	17,046	(3, 194)	(30)
Barling Volunteer Fire	55,27	7 4,698	4,820	-	305	9,823	-	-	2,522	33,890	36,412	7,824	(17,242)	(9,418)
Barling Volunteer Police	46.66			-	1.722	9,757	-	-	2,129	1,194	3.323	6.605	(3,776)	2.829
Barton-Lexa Fire Department, Inc.	278,44	2 23,663	24,281	-	80	48,024	-	-	12,703	9,035	21,738	39,411	(10,890)	28,521
Batesville Volunteer Fire	73,38		6,400	-	818	13,455	-	-	3,348	6,336	9,684	10,387	(1,745)	8,642
Batesville Volunteer Police	120,11		10,474	-	7,796	28,477	-	-	5,480	-	5,480	17,001	5,323	22,324
Bauxite Volunteer Fire	13,33			-	-	2,296	-	-	608	24,724	25,332	1,887	(18,418)	(16,531)
Bauxite Volunteer Police	6,44			-	-	1,110	-	-	294	7,244	7,538	912	(5,719)	(4,807)
Bay Village Volunteer Fire	14,00			-	458	2,869	-	-	639	7.370	639	1,982 16,576	294	2,276
Bay Volunteer Fire Bay Volunteer Police	117,11 21.11			-	872 740	21,037 4,375	-	-	5,343 963	248	12,713 1.211	2.988	(2,928) (700)	13,648 2,288
Bay Volunteer Police Bdr Fd#1	308,88			-	740	4,375 53,185	-	-	14,092	7,456	21,548	43,720	(700) (6,571)	2,200
Bearden Volunteer Fire	60,83			-	871	11,346		-	2,775	501	3,276	43,720	(604)	8,006
Beaver Lake Volunteer Fire	120,49		10,508	_	1,153	21,902	-	-	5,498	23,502	29,000	17,056	(5,043)	12,013
Beaverfork Volunteer Fire	99,99			-	4,283	21,501	-	-	4,562		4,562	14,154	5,428	19,582
Bee Branch Volunteer Fire	66,66	6 5,666	5,813	-	716	12,195	-	-	3,042	-	3,042	9,436	1,449	10,885
Beebe Volunteer Fire	146,27			-	3,345	28,532	-	-	6,674	1,285	7,959	20,704	(1,796)	18,908
Bella Vista Police	11		10	-	1,336	1,355	-	-	5	3,355	3,360	16	(168)	(152)
Belleville Volunteer Fire	80,88	6,874	7,054	-	4,325	18,253	-	-	3,690	237	3,927	11,449	(288)	11,161
Benton Volunteer Police	07.07		-	-	1	1	-	-	-	3,225	3,225	-	(2,319)	(2,319)
Bentonville Volunteer Fire Bentonville Volunteer Police	87,88 26.66			-	33,986 7,210	49,119 11.801	-	-	4,010 1,217	173	4,183 1,217	12,440 3,774	21,048 4.081	33,488 7.855
Bentonville Volunteer Police Bergman Volunteer Fire Association	26,66		2,325	-	7,210	25,687	-	-	1,217 3,630	-	1,217 3,630	3,774 11,260	4,081 8,853	20,113
Berryville Volunteer Fire	112,83			-	4,162	23,590		-	5,148	2,478	7,626	15,970	6,145	22,115
Berryville Volunteer Police	6,66		581	-	252	1,400	_	_	304	1,749	2,053	944	-	944
	0,00		551		252	1,400	-		004	1,140	2,000	544		544

Het Person         Actual         Person         Person         Start of Label         Person				Deferred	Outflows of Re	sources			Deferre	ed Inflows of Res	sources			Pension Expense	
International operations in the standard and st	Employer		Between Expected and Actual	Difference Between Projected and Actual Investment Earnings on Pension Plan		Proportion and Differences Between Employer Cont. and Share of	Outflows of	Between Expected and Actual	Difference Between Projected and Actual Investment Earnings on Pension Plan		Proportion and Differences Between Employer Cont. and Share of	Deferred Inflows of	of Plan Pension	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer Pension Expense
Bethesk Ave Volkerler Fire         101 ABP         8.6.2         6.571         1.524         10.583         -         4.631         1.385         1.725         10.583           Bage-Rev Volkerer Fire         5.00         5.237         5.00         10.583         -         4.237         10.583         4.483         4.483         4.483         4.483         4.483         4.483         4.483         4.483         4.483         4.483         4.483         4.483         4.483         4.483         4.483         4.483         4.483         4.483         4.433         4.483         4.433         4.483         4.433         4.433         4.433         4.433         4.433         4.433         4.433         4.433         4.433         4.433         4.434         4.434         4.434         4.434         4.434         4.434         4.434         4.434         4.434         4.434         4.434         4.434         4.434         4.434         4.434         4.434         4.434         4.434         4.434         4.344         4.344         4.344         4.344         4.344         4.344         4.344         4.344         4.344         4.344         4.344         4.344         4.344         4.344         4.344         4.344	Bethel Heights Volunteer Fire	\$	- \$ -	s -	\$-	\$1	\$ 1	s -	\$-	\$-	\$ 3,210	\$ 3,210	\$-	\$ (20,564)	\$ (20,564)
Bg Const.         Bg Const.         C 27         10.16         4.463         6.462         (6.53)         10.16           Bg Const.         Value F Free         2.17         1.01         2.272         1.01         4.20         2.273         1.01         2.273         1.01         2.273         1.01         2.272         2.01         1.01					-	1	1	-	-		508				(2,921)
Bigsbork         Constraint         22,111         2,219         2,277         -         13         4,509         -         1,191         5,201         6,423         3,868         (2,203)         0,00           Bigsbork         7,003         6,200         6,000         7,013         -         2,116         10,328         12,317         -         2,116         10,328         12,317         6,569         (1,037)         10,301         10,328         12,478         6,569         (1,037)         10,318         11,318         -         2,116         10,328         12,478         6,569         (1,037)         10,318         11,318         10,328         12,478         6,569         (1,037)         10,328         11,318         10,328         11,318					-			-	-		-				16,094
Bigserbox         Bigserbox <t< td=""><td></td><td></td><td></td><td></td><td>-</td><td></td><td></td><td>-</td><td>-</td><td></td><td></td><td></td><td></td><td></td><td>1,937</td></t<>					-			-	-						1,937
Bios         Operation         Biolog         A 198         A 498         A 498         A 197         C 223         Description           Binner AF, FP Association         6.03         3.82         4.464         -         2.118         0.203         1.247         6.03         1.247         6.03         1.247         6.03         1.247         6.03         1.247         6.03         1.247         6.03         1.247         6.03         1.247         6.03         1.247         6.03         1.247         6.03         1.247         6.03         1.247         6.03         1.247         6.03         1.247         6.03         1.247         6.03         1.247         6.03         1.247         6.03         2.242         1.247         1.248         1.247         1.248         1.247         1.248         1.247         1.248         1.247         1.248         1.247         1.248         1.247         1.248         1.247         1.248         1.247         1.248         1.247         1.248         1.248         1.248         1.248         1.248         1.248         1.248         1.248         1.248         1.248         1.248         1.248         1.248         1.248         1.248         1.248         1.248					-			-	-						(534)
Issentian         44.38         3.442         4.465         .         3.228         1.133         .         .         2.168         (10.369)         (2.47)         6.688         (10.369)         (0.38) <t< td=""><td></td><td></td><td></td><td></td><td>-</td><td></td><td></td><td>-</td><td>-</td><td></td><td></td><td></td><td></td><td></td><td>9,850</td></t<>					-			-	-						9,850
Biask Rok Volumer Price         6.667         567         581         -         3.419         4.877         -         -         304         251         555         944         .         224         1.1           Biask Rok Volumer Fine         11.998         0.688         0.441         -         1.1         942         -         -         3.501         1.133         1.613         0.648         0.457         0.448         -         -         6.66         -         6.68         1.6138         0.404         0.457         0.444         -         -         6.66         -         6.66         0.668         0.401         0.433         0.438         0.443         0.443         0.4468         -         4.468         -         4.668         1.442         0.437         0.438         0.437         0.438         0.437         0.438         0.437         0.438         0.437         0.438         0.438         0.447         0.438         0.437         0.438         0.438         0.438         0.438         0.438         0.438         0.438         0.438         0.438         0.44         0.44         0.438         0.448         0.438         0.448         0.444         0.444         0.444         0.444					-			-	-						(3,825)
Bybsins         Valuates File         6.667         567         581         -         3.568         4.712         2.0.22         -         6.763         8.20         7.333         2.0.90         2.2.5           Borner, Valuates File         10.3.3         0.133         0.143         -         0.0         2.3.26         -         -         6.00         1.0.30         16.0         1.0.97         0.00					-			-	_						1,178
Bach Frie         113.999         0.688         0.641         -         13         16.642         -         5.201         13.320         16.521         16.161         0.6408         17.78           Born Vulner Fre         103.881         1.223         1.643         1.232         1.644         9.723         2.234         -         -         6.064         -         0.081         15.21         11.24         1.033         1.0					-			-	-		-		944		2,940
Bone Volumer Polos         13.33         1.133         1.163         9         2.395         -         608         .         608         1.887         (1046)         8           Boton Multioner Fine         102.101         12.277         13.244         9.075         2.424         -         6.348         6.378         13.316         21.33         13.335         3.48           Boton Multioner Fine         16.667         5.74         7.24         -         1.144         -         6.348         6.378         13.316         21.33         13.335         3.48           Bradey County Rural Volumer Fine         46.660         3.668         4.069         -         3.648         -         2.137         4.719         6.866         6.633         3.648         -         3.213         3.233         17.33         1.681         0.238         3.238         17.33         1.681         0.238         1.338         1.681         0.238         1.338         1.638         1.681         0.238         1.338         1.638         1.338         1.638         1.338         1.638         1.638         1.638         1.638         1.638         1.638         1.638         1.638         1.638         1.638         1.638         1					-			-	-						22,949
Booment Volumer Fire         106.888         9.254         9.469         -         6.07         2.8424         -         -         4.868         1.5.12         1.9.37         2.8.3           Backen Mounter Fire         67.557         7.441         7.253         2.003         1.7.079         -         3.364         7.171         11.171         12.333         13.63         3.63         3.63         3.63         3.63         3.63         7.171         11.171         12.333         13.63         1.6.03 <th1.6.03< th="">         1.6.03         1.6.</th1.6.03<>					-			-	-		13,320				6,730
Boston Municinal Volumer Fine         12,110         12,227         13,248         -         36,87         -         -         6,40         6,77         13,117         12,323         13,388         34,8           Banderd Volumer Fine         6,657         557         587         581         -         1,148         -         3,48         5,331         5,535         6,44         (1,114)         (1,14) <td< td=""><td></td><td></td><td></td><td></td><td>-</td><td></td><td></td><td>-</td><td>-</td><td></td><td>-</td><td></td><td></td><td></td><td>839</td></td<>					-			-	-		-				839
Backer Pine         87.565         7.441         7.835         -         2.03         7.779         1.1.71         12.333         (6.87)         5.7           Backer Volumeer Pine         46.868         3.86         4.083         -         3.148         -         2.129         3.69         5.78         6.605         (3.84)         2.15           Backer Volumeer Pine         46.868         3.86         4.08         -         3.23         3.23         5.79         3.63         4.64         7.78         1.33         6.657         5.79         -         8.13         2.25         3.213         3.23         6.717         (1.634)         7.77           Brokkly Volumeer Pine         66.469         6.651         5.799         -         8.1         2.263         -         3.63         8.51         1.777         (1.634)         7.77         (1.634)         7.77         (1.634)         7.77         (1.634)         7.77         (1.634)         7.77         (1.634)         7.77         (1.634)         7.77         (1.634)         7.77         (1.634)         7.77         (1.634)         7.77         (1.634)         7.77         (1.634)         7.77         (1.634)         7.77         7.77         7.77					-			-			-				24,809
Braddy County Police         6.667         567         681         -         -         1.148         -         -         2.129         3.683         6.53         9.44         (1.14)         (2.13)           Braddy Volunteer File         4.683         3.890         4.084         -         -         0.804         -         2.137         4.719         6.85         6.603         (1.28)         (3.38)           Braddy Volunteer File         4.633         5.81         1.133         1.163         -         8.04         -         2.04         8.08         0.08         1.08         (1.48) </td <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td>-</td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>					-			-	-						
Bradley County Real         46,666         3.986         4.099         -         3.838         -         -         2.129         3.689         5.68         (0.245)         3.33           Bradley Volumeer Frie         6.663         3.596         4.77         4.79         6.856         6.629         (0.225)         3.33           Bradley Volumeer Frie         6.644         5.55         5.79         -         2.13         3.238         7.9         (0.881)         (0.78)         (0.77)         (0.881)         (0.78)         (0.77)         (0.881)         (0.78)         (0.77)         (0.881)         (0.78)					-	2,003		-	-						(3,170)
Bradery Volumer Price         46.83         5.86         47         48         -         -         8.064         -         2.137         4.119         6.866         6.829         (2.28)         (3.8)           Brinkly Volumer Price         66.469         6.651         5.799         -         813         12.263         -         -         3.034         6.168         6.123         (4.84)         17.8           Brinkly Volumer Price         10.78         1.031         1.032         -         6.04         4.010         -         -         6.022         3.542         4.444         2.799         11.028         10.078         10.089         10.078         10.078					-	353									2,651
Bradiery Volumeer Police         556         4.7         4.8         -         2.80         3.213         3.238         79         (3.81)         (3.7           Brinkey Volumeer Police         13.333         1.133         1.183         -         98         2.244         -         -         608          608         1.887         94         1.8           Brinkey Volumeer Police         13.333         1.133         1.183          98         2.244         -         608          608         1.887         94         1.1           Bronkey Volumeer Police         55.99         0.017         1.752         2.010         2.737         3.091         5.828         8.449         (1.427)         (6.7           Brunkey Volumeer Frie         66.668         5.668         5.13         3.040         4.519         -         3.867         1.236         9.443         (1.817)         3.05           Buil Shack Volumeer Frie         107,110         9.103         3.400         4.515         -         4.867         1.1308         18.147         3.55           Buil Shack Volumeer Frie         107,110         9.103         3.400         -         -         4.867         1.246					-	-									3,334
Brinkey Volunteer Police         13.33         1,133         1,163         98         2,394         -         608         -         608         -         608         1,877         (17,77)         (17,65)         1,177           Brookland Fire Police         19,778         1,681         1,725         -         604         4,010         -         -         902         3,542         4,444         2,799         1,028         8,842         (14,272)         6,5,78         2,033         2,737         3,091         5,282         2,036         1,12,206         1,12,20         10,072         2,22         3,047         1,206         1,220         10,072         2,22         3,045         1,206         1,220         10,072         2,22         3,045         1,206         1,220         10,072         1,010         1,010         3,045         1,206         1,230         1,112         3,116         1,010         1,010         3,045         1,206         1,230         1,116         8,209         1,765         1,010         1,010         3,017         5,75         1,24         1,010         4,016         1,010         1,010         2,057         1,120         1,116         8,209         1,153         2,017         1,122					-	300			-						(3,802)
Brockand Fine Protection District       12,554       10,670       10,949       -       -       21,619       -       5,728       20,033       25,711       17,72       17,08       1         Bronkand Younger Prolection District       59,999       5,099       5,232       -       70       10,401       -       -       2,737       3,091       5,282       8,482       (14,727)       (5,72)       22,22         Bunn Stria Volunteer Fine       86,444       7,389       7,528       -       3,245       4,7766       -       -       3,967       -       3,967       12,268       16,729       0,22       22,21         Bunn Stria Volunteer Fine       66,666       5,666       5,513       -       3,040       4,519       -       -       4,867       13,509       1,847       1,175       10,0       1,175       10,0       1,175       10,0       1,175       10,0       1,175       10,0       1,175       10,0       1,175       10,0       1,175       10,0       1,175       10,0       1,175       10,0       1,175       10,0       1,175       10,0       1,175       10,0       1,175       10,0       1,175       10,0       1,175       10,0       1,175       10,0 </td <td>Brinkley Volunteer Fire</td> <td>66,49</td> <td>5,651</td> <td>5,799</td> <td>-</td> <td>813</td> <td>12,263</td> <td>-</td> <td>-</td> <td>3,034</td> <td>8,196</td> <td>11,230</td> <td>9,412</td> <td>(1,634)</td> <td>7,778</td>	Brinkley Volunteer Fire	66,49	5,651	5,799	-	813	12,263	-	-	3,034	8,196	11,230	9,412	(1,634)	7,778
Brockand Volunteer Police         19,78         1,81         1,72         -         604         4,010         -         -         902         3,542         4,444         2,799         1,627         8,83           Brunne Fire Police         86,333         7,337         7,528         -         3,298         18,163         -         -         3,367         12,306         16,027         22,32           Buran Visia Volunteer Fire         86,646         5,686         5,513         -         3,047         9,446         12,338         10,171         10,027         22,35           Buil Shoats Volunteer Fire         66,666         5,666         5,131         -         3,040         4,847         1,364         10,421         1,101         16,825         27,068         -         -         5,75         2,46         8,04         1,718         16,82         1,718         16,84         1,719         16,84         1,719         16,84         1,719         16,84         1,719         16,84         1,719         16,84         1,719         16,84         1,719         1,719         16,84         1,719         1,845         2,773         16,425         -         6,763         1,845         1,719         1,845					-	98		-	-		-				1,981
Brune Fire Protection Dilatrict         99.99         5.099         5.232         -         70         10.401         -         -         2.737         3.091         5.828         8.492         10.4720         (2.222)           Buens Vista Volunteer Fire         86,944         7.389         7.528         -         3.2815         47.786         -         -         3.367         -         3.987         12.306         18.279         30.61           Buil Shoals Volunteer Fire         107,110         9.013         9.340         -         8.625         27.068         -         -         4.887         13.860         18.467         15.161         1.719         16.82           Buil Shoals Volunteer Fire         17.333         6.322         6.395         -         4.078         16.705         -         -         3.346         1.8467         1.630         4.309         14.803         3.115         8.530         3.632         6.330         -         1.624         -         1.022         1.691         1.930         3.115         8.530         3.622         3.237         -         -         4.962         6.104         6.166         7.452         6.077         7.67         3.623         3.835         -         0					-	-		-	-						112
Bryant Volunteer Police         88,333         7,373         7,528         -         3,286         18,163         -         -         3,937         12,220         10,072         22,2           Buturn Visat Volunteer Fire         66,666         5,666         5,813         -         3,040         14,519         -         3,042         9,496         12,538         9,436         1(0,741)         (1,3           Butl Shoals Volunteer Fire         12,611         10,72         1,100         -         3,107         5,279         -         -         5,75         245         8,20         1,785         9,0         1,8           Butt Rhids Volunteer Fire         21,833         1,682         9,170         -         2,373         61,425         -         -         10,029         1,816         11,120         31,115         8,558         (7,7)           Cadot Volunteer Fire         10,899         9,033         -         5,558         2,3,781         -         -         4,882         6,104         10,965         1,462         (6,77)         17,2           Cadot Volunteer Fire         10,899         9,033         -         7,558         2,3,781         -         -         2,129         1,465         3,565 <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td>-</td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>3,827</td>					-			-	-						3,827
Bunne Nital Volunteer Fire         B6 944         7.389         7.582         3.2815         4.7.786         -         3.867         -         3.967         -         3.967         12.308         116.278         9.438         (10,741)         (13,304)           Bull Shoals Volunteer Fire         107,110         9.103         9.340         -         8.825         27.068         -         -         4.887         13.580         18.467         15.161         1.719         16.00           Bull Shoals Volunteer Fire         219.831         6.823         6.395         -         4.076         16.025         -         3.346         1.100         4.448         10.028         11.803         4.308         1.807         -         3.867         -         3.346         1.010         4.448         1.030         -         -         1.244         -         3.29         6.468         6.787         1.022         (8.63)         0.77         7.722         6.464         4.597         -         3.29         9.470         -         2.405         4.546         6.665         2.635         6.605         2.723         4.646         6.666         2.666         6.605         2.725         4.810         9.610         7.814         7.87<					-			-	-						(5,780)
Bulford Volunteer Fire         66,66         5,666         5,813         -         3,040         14,519         -         -         3,042         9,468         12,538         9,436         (1),711         (1)           Bull Shoals Volunteer Fire         12,611         1,107         1,100         -         3,107         5,279         -         -         5,75         245         8,20         1,785         90         1,86           Bulf Shoals Volunteer Fire         27,068         -         -         3,346         1,100         4,446         1,030         4,349         4,309         4,309         4,309         4,309         4,309         4,309         4,309         4,309         4,309         1,612         1,022         6,458         6,014         10,996         15,145         2,077         1,724         -         -         2,405         4,549         6,565         2,73         6,142         0,909         -         2,405         4,549         6,565         2,707         1,72         2,405         4,549         9,693         4,229         7,33         6,232         1,284         4,593         4,593         4,693         4,297         7,462         (6,470         9,245         6,660         7,142					-			-	-		18				
bull shoals Volunteer Fire         107,110         9,103         9,340         -         8,625         27,068         -         -         4,867         115,680         18,467         15,161         1,719         16.8           Bull Shoals Volunteer Fire         73,333         6.232         6.395         -         40,76         16,705         -         -         3,346         1,100         4,446         10,380         43,09         14.6           Butterfiel Volunteer Fire         219,831         18,862         19,10         -         23,573         61,425         -         -         3,346         1,100         4,446         10,380         4,309         14.6           Caddo Valley Volunteer Fire         10,699         90.903         9.303         -         5.58         23,781         -         -         4.866         3.666         1.022         (6,73)         1.022         (6,73)         1.722         Caddo Valley Volunteer Fire         4.666         3.966         4.099         -         3.92         9.470         -         2.405         4.548         6.605         2.722         7.3         6.60         7.71         6.760         9.71         8.72         2.948         -         2.405         4.536         1					-			-	-		9.496				(1,305)
Bull Shoals Volunteer Price       12,611       1,072       1,000       -       3,107       5,279       -       -       575       245       820       1,785       90       14.80         Burnt Ridge Volunteer Fire       219,831       18,882       19,170       -       23,573       61,425       -       -       10,029       1,881       11,920       31,115       8,289       39,30         Caddo Valley Volunteer Fire       106,999       90,933       9,330       -       5,358       23,781       -       -       4,882       6,104       10,986       7,645       2,077       17,27       17,27       17,27       17,27       17,27       17,27       17,27       17,27       17,27       17,27       17,27       17,27       17,28       17,28       17,29       17,61       17,27       17,27       17,27       17,28       17,29       17,61       11,27       17,14       22,77       17,28       20,00       17,81       18,81       7,914       22,77       17,25       20,00       17,81       18,80       20,007       17,23       16,83       29,855       -       2,108       14,81       17,81       7,643       11,207       17,61       12,227       2,367       2,219					_				_						16,880
Burnt Ridge Volunteer Fire         73,333         6,232         6,395         -         4,078         16,705         -         -         3,346         1,100         4,448         10,380         4,079         45,039           Butterfield Volunteer Fire         7,222         614         630         -         1,244         -         -         0,029         6,458         6,767         1,022         (8,55)         (7,5           Caddo Valunteer Fire         106,999         9,093         9,330         -         5,358         23,781         -         -         4,882         6,104         10,986         11,020         8,11         6,854         7,462         (6,677)         17,22           Caddo Valunteer Fire         162,682         11,289         11,583         -         16,863         39,855         -         -         6,000         71         6,131         18,801         7,944         26,73         6,85         12,552         13,866         13,250         33,866         13,55         6,135         16,131         18,801         13,91         16,903         13,852         16,39         1,916         13,820         32,821         13,55           Caldow Volunteer Fire         9,300         1,709         1,					-										1,875
Cabot Volunteer Fire         7.222         614         630         -         -         1.24         -         2329         6.458         6.767         1.022         (8.535)         (7.57)           Caddo Valley Volunteer Fire         10.999         9.093         9.330         -         5.358         23.781         -         -         2.405         4.649         6.954         7.462         (6.470)         9           Caidovalley Volunteer Fire         132,832         11.289         11.583         -         16.963         3.9865         -         -         6.060         71         6.131         18.001         7.314         28.77           Calidov Volunteer Fire         132,832         11.289         11.583         -         16.903         3.9,855         -         -         3.092         1,195         4.288         9.993         (2.232)         7.3           Calidor Volunteer Fire         95,10         7.955         8.163         -         16.77         9.995         13.866         13.250         3.467         -         2.424         1,477         3.941         7.643         (1.94)         5.9           Calidor Volunteer Fire         20,000         1,700         1,744         2.23         3.4					-				-						14,689
Caddo Valley Volunteer Fire       106,999       9.093       9.30       -       5.358       23,781       -       -       4.882       6.104       10.986       15,145       2.077       17.2         Caddo Valley Volunteer Police       52,722       4.461       4.597       -       392       9.470       -       -       2.405       4.549       6.954       7.462       (6.470)       9         Calcio Volunteer Fire       46,666       3.966       4.069       -       7.4       8.109       -       -       2.129       1.456       3.585       6.605       273       6.8         Calcio Rock Volunteer Fire       132,832       11.289       11.53       -       16.828       29.948       -       -       0.600       71       6.131       8.801       7.914       26.7         Calcio Rock Volunteer Fire       93,610       7.955       8.163       -       1.827       3.947       -       -       4.271       9,595       1.386       13.250       346       1.5       5.208       1.847       3.947       -       -       9.12       1.464       1.959       1.6       1.5       2.212       -       5.208       1.8455       -       -       5.668	Butterfield Volunteer Fire				-	23,573		-	-						39,374
Caddo Valley Volunteer Fire         52         722         441         4597         -         392         9,470         -         -         2,405         4,549         6,954         7,442         (6,470)         9           Caliov Volunteer Fire         132,832         11,289         11,583         -         -         6,060         71         6,131         18,801         7,914         26,71           Calico Volunteer Fire         93,610         7,957         5,760         5,910         -         18,278         29,948         -         -         3,062         1,965         13,860         13,220         3,36         6,855         Calico Nolunteer Fire         93,610         7,955         8,163         -         6,73         9,971         -         -         2,464         1,477         3,941         7,643         (1,694)         5,95           Calmo Volunteer Fire         20,000         1,700         1,744         -         23         3,467         -         -         2,662         215         3,277         9,499         (664)         8,9           Cammack Village Volunteer Fire         67,111         5,703         5,852         -         6,34         12,189         -         -         3,662<	Cabot Volunteer Fire				-	-		-	-						(7,513)
Cairo Volunteer Fire       46,666       3,266       40,099       -       74       8,109       -       -       2,129       1,456       3,585       6,605       273       6,805         Caldwell Volunteer Fire       132,832       11,299       11,583       -       16,923       39,855       -       -       6,005       7,146       4,281       9,593       (2,232)       7,33         Calico Nolunteer Fire       93,610       7,955       5,103       -       1,8273       29,948       -       -       4,271       9,595       13,866       13,250       346       13,52       346       13,52       346       14,59       2,212       7,33       6,43       1,699       4,9971       -       2,464       1,477       3,941       7,643       (1,690)       1,59       346       13,52       3467       -       9,12       1,406       2,318       2,831       (1,690)       1,09       1					-			-	-						17,222
Caldwell Volunteer Fire       132.832       11.283       11.283       16.983       39.855       -       -       6.060       71       6.131       18.01       7.914       22.7         Calico Rock Volunteer Fire       67.777       5.760       5.910       -       18.278       29.948       -       -       3.092       1.196       4.288       9.593       (2.232)       7.3         Calico Volunteer Fire       54.000       4.589       4.709       -       673       9.971       -       -       4.2464       1.477       3.941       7.63       (1.694)       5.9         Cardner Volunteer Fire       20.000       1.700       1.744       -       23       3.467       -       -       2.464       1.477       3.941       7.63       (1.694)       5.9         Carame Volunteer Fire       67.11       5.703       -       7.8       2.221       -       -       3.662       215       3.277       9.499       (564)       6.9       3.063       11.292       2.331       8.263       6.69       6.69       6.69       6.69       6.69       6.69       6.69       6.69       6.69       6.69       6.69       6.69       6.69       6.69       6.69					-			-	-						992
Calico Rock Volunteer Fire       67,777       5,760       5,910       -       18,278       29,948       -       -       3,092       1,196       4,288       9,593       (2,232)       7,3         Calion Volunteer Fire       93,610       7,955       8,163       -       1,867       17,985       -       -       4,271       9,595       13,866       13,250       34,66       13,550         Calwert Township Volunteer Fire       20,000       1,700       1,744       -       23       3,467       -       -       912       1,406       2,318       2,831       (1,590)       1,2         Campo Volunteer Fire       20,000       1,700       1,744       -       23       3,467       -       -       912       1,406       2,318       2,831       (1,590)       1,2         Camp Volunteer Fire       12,444       1,058       1,085       -       78       2,221       -       -       3,662       215       3,277       9,499       (564)       8,9         Carapos-batavia Volunteer Fire       79,777       6,780       6,957       -       5,208       18,945       -       -       7,226       -       7,226       2,2418       14,242       26.30					-			-	-						6,878
Calion Volunteer Fire         93,610         7,955         8,163         -         1,867         17,985         -         -         4,271         9,595         13,866         13,250         3466         13,250           Calvert Township Volunteer Fire         54,000         4,589         4,709         -         673         9,971         -         -         2,464         1,477         3,941         7,643         (1,690)         1,20           Cammack Village Volunteer Fire         20,000         1,700         1,744         -         23         3,467         -         -         912         1,406         2,318         2,453         (1,690)         1,2           Carmus Volunteer Fire         10,573         5,852         -         634         12,189         -         -         3,662         215         3,277         9,499         (6,68)         8,9           Carne Volunteer Fire         10,499         11,940         12,252         -         2,511         2,6703         -         -         6,410         3,012         9,486         2,425         2,2393         13,66           Caraway Volunteer Fire         12,943         9,588         9,849         -         7,67         20,214         -					-			-	-						26,715
Calvert Township Volunteer Fire54,0004,5894,709-6739,9712,4641,4773,9417,643(1,694)5,9Cammack Volunteer Fire20,0001,7001,744-233,4679121,4062,3182,231(1,590)1,2Cammack Village Volunteer Fire12,4441,0581,085-778,22215687,111,2791,763(1,694)8,99Came Creek Volunteer Fire67,1115,7035,852-63412,1893,0622153,2779,499(564)8,9Carbos Creek Volunteer Fire79,7776,7806,957-5,20818,9456,64103,0129,42219,8662,4352,2,331,6432,2331,6432,233					-			-	-						13,596
Cameden Volunteer Fire         20,000         1,700         1,744         -         23         3,467         -         -         912         1,406         2,318         2,831         (1,500)         1,2           Cammack Village Volunteer Fire         12,444         1,058         1,085         -         78         2,221         -         -         568         711         1,279         1,761         (1,925)         (1           Camp Volunteer Fire         67,111         5,703         5,852         -         634         12,189         -         -         3,062         215         3,277         9,499         (5,60)         8,9           Carap Volunteer Fire         79,077         6,780         6,8957         -         5,208         18,945         -         -         3,640         169         3,809         11,292         2,383         13,62         2,348         2,233         13,62         2,241         -         -         7,226         -         7,226         2,2418         14,424         2,633         14,424         2,633         1,303         3,640         3,917         1,326         3,658         -         -         7,226         -         7,226         2,2418         14,424					_			_	_						5,949
Cammack Village Volunteer Pire         12,444         1,058         1,065         -         78         2,221         -         -         568         711         1,279         1,761         (1,925)         (1,127)           Camp Volunteer Fire         67,111         5,703         5,852         -         634         12,189         -         -         3,640         169         3,207         9,499         (564)         8,9           Cane Creek Volunteer Fire         140,499         11,940         12,252         -         2,511         26,703         -         -         6,410         3,012         9,422         19,866         2,483         13,66           Caraway Volunteer Fire         112,943         9,598         9,849         -         767         20,214         -         -         5,153         7,114         12,267         15,986         (5,053)         10,9           Carahy Volunteer Fire         12,943         9,598         9,849         -         767         20,214         -         -         5,153         7,114         12,267         15,986         (5,053)         10,9           Carah Volunteer Fire         20,000         1,700         1,744         -         1,595         5,039					-			-	-						1,241
Care Creek Volunteer Fire         79,777         6,780         6,967         -         5,208         18,945         -         -         3,640         169         3,809         11,292         2,393         13,66           Carpos-Batavia Volunteer Fire         140,499         11,940         12,252         -         2,511         26,703         -         -         6,410         3,012         9,422         19,866         2,482         26,610         20,112         -         11,326         38,598         -         -         7,226         -         7,226         22,418         14,424         26,65         20,303         10,982         24,842         26,610         3,012         9,4868         2,4824         26,65         22,313         16,70         3,012         9,452         15,53         7,114         12,267         15,5966         (5,053)         10,9         2,77         Cash Volunteer Fire         20,000         1,700         1,744         -         1,595         5,039         -         -         3,974         -         3,974         12,330         16,6493         28,8           Care City Volunteer Fire         87,110         7,403         7,596         -         9,259         2,438         -         -					-			-	-						(164)
Capps-Batavia Volunteer Fire140,49911,94012,252-2,51126,7036,4103,0129,42219,8862,48522,3Caraway Volunteer Fire158,38813,46013,812-11,32638,5987,226-7,22622,41814,24236,6Carlise Volunteer Fire112,9439,5989,849-76720,2145,1537,11412,26715,966(5,05310,9Carthage Volunteer Fire20,0001,7001,744-1,5955,0399,123,2084,1202,831(65)2,7Cash Volunteer Fire87,1107,4037,596-9,53924,5383,974-3,97412,30016,40328,88Cave City Volunteer Fire146,77712,47412,799-3,62528,8986,6962,5329,22820,735(2,014)18,77Cave City Volunteer Police52,8884,4954,612-5919,6982,4131772,5907,4863,75211,2Cave Springs Volunteer Fire93,6667,9608,16816,1284,27313,45617,72913,258(14,200)(9)Cave Springs Volunteer Fire93,6667,9608,16816,1284,1244,6124,612.11,226713,456<					-			-	-						8,935
Caraway Volunteer Fire         158,388         13,460         13,812         -         11,326         38,598         -         -         7,226         -         7,226         22,418         14,242         36,66           Carlisle Volunteer Fire         112,943         9,598         9,849         -         767         20,214         -         -         5,153         7,114         12,267         15,996         (5,053)         10,9           Carlinge Volunteer Fire         20,000         1,700         1,744         -         1,595         5,039         -         -         9,12         3,208         4,120         2,831         (6,50)         2,7           Carlinge Volunteer Fire         87,110         7,403         7,596         9,539         24,538         -         -         3,974         -         3,974         12,330         16,493         28,8           Cave City Volunteer Fire         146,777         12,474         12,799         -         3,625         28,898         -         -         2,413         177         2,590         7,466         3,752         11,2           Cave City Volunteer Fire         52,888         4,4612         -         511         9,698         -         2,413					-			-	-						13,685
Caritise Volunteer Fire         112,943         9,598         9,849         -         767         20,214         -         -         5,153         7,114         12,267         15,986         (5,053)         10,9           Caritage Volunteer Fire         20,000         1,700         1,744         -         1,595         5,039         -         -         912         3,208         4,120         2,831         (6,65)         2,7           Cash Volunteer Fire         87,110         7,403         7,596         -         9,539         24,538         -         -         3,974         -         3,974         12,303         16,469         2,831           Cave City Volunteer Fire         146,777         12,474         12,799         -         3,625         2,8,88         -         -         6,696         2,532         9,228         20,775         (2,014)         12,7           Cave City Volunteer Fire         146,777         12,474         12,799         -         3,625         2,8,88         -         -         2,413         177         2,590         7,464         3,175         11,2           Cave Styrolys Volunteer Fire         93,666         7,960         8,168         -         -         16,128 <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td>-</td> <td>-</td> <td></td> <td>3,012</td> <td></td> <td></td> <td></td> <td>22,371</td>					-			-	-		3,012				22,371
Carthage Volunteer Fire20,0001,7001,744-1,5955,0399123,2084,1202,831(65)2,7Cash Volunteer Fire87,1107,4037,596-9,53924,5383,974-3,97412,30016,40328,8328,8828,883,97412,30016,40328,8428,8428,8118,7Cave City Volunteer Fire146,77712,47412,799-3,62528,8986,6962,5329,22820,755(2,014)18,7Cave City Volunteer Police52,8884,4954,612-5919,6982,4131772,5907,4863,75211,2Cave Springs Volunteer Fire93,6667,9608,16816,1284,27313,45617,72913,258(14,200)(9)Cave Springs Volunteer Police13,5001,1471,177-3,5475,8716164,9425,581,911(3,039)(1,1Cecil Rural Fire Department10,368883906-5,6097,388474-4741,4703,1174,55					-			-	-		-				36,660
Cash Volunteer Fire         87,10         7,403         7,596         9,539         24,58         -         -         3,974         -         3,974         12,330         16,493         28,8           Cave City Volunteer Fire         146,777         12,474         12,799         -         3,625         28,888         -         -         6,696         2,532         9,228         20,775         (2,014)         18,77           Cave City Volunteer Police         52,888         4,495         4,612         -         591         9,698         -         -         2,413         177         2,590         7,486         3,752         11,2           Cave Springs Volunteer Fire         93,666         7,960         8,168         -         -         16,128         -         -         4,273         13,456         17,729         13,258         (14,200)         (9)           Cave Springs Volunteer Police         13,500         1,147         1,177         -         3,547         5,871         -         -         616         4,942         5,58         1,911         (3,030)         (1,12)           Ceave Springs Volunteer Police         13,500         1,147         1,177         -         3,547         5,871					-			-	-						10,933 2,766
Cave City Volunteer Fire146,77712,47412,799-3,62528,8986,6962,5329,22820,775(2,014)18,7Cave City Volunteer Police52,8884,4954,612-5919,6982,4131772,5907,4863,75211,2Cave Springs Volunteer Fire93,6667,9608,16816,1284,27313,45617,7913,258(14,220)(9)Cave Springs Volunteer Police13,5001,1471,177-3,5475,8716164,9425,5581,911(3,039)(1,17)Cacel Rural Fire Department10,389883906-5,6097,398474-4741,4703,1174,55					-			-	-		3,208				2,766
Cave City Volunteer Police         52,888         4,495         4,612         -         591         9,698         -         -         2,413         177         2,590         7,486         3,752         11,2           Cave Springs Volunteer Flire         93,666         7,960         8,168         -         -         16,128         -         -         4,273         13,456         17,729         13,258         (14,200)         (9)           Cave Springs Volunteer Police         13,500         1,147         1,177         -         3,547         5,871         -         -         616         4,942         5,558         (14,200)         (1,1)           Cecil Rural Fire Department         10,389         883         906         -         5,609         7,388         -         -         474         -         474         1,470         3,117         4,55					-			-	-		2.532				18,761
Cave Springs Volunteer Fire         93,666         7,960         8,168         -         -         16,128         -         -         4,273         13,456         17,729         13,258         (14,220)         (9           Cave Springs Volunteer Police         13,500         1,147         1,177         -         3,547         5,871         -         -         616         4,942         5,558         1,911         (3,039)         (1,1           Cecil Rural Fire Department         10,389         883         906         -         5,609         7,398         -         -         474         -         474         1,470         3,117         4,55					_			_	_						11.238
Cave Springs Volunteer Police         13,500         1,147         1,177         -         3,547         5,871         -         -         616         4,942         5,558         1,911         (3,039)         (1,1           Cecil Rural Fire Department         10,389         883         906         -         5,609         7,398         -         -         474         -         474         1,470         3,117         4,5					-	-		-	-						(962)
					-	3,547		-	-						(1,128)
Center Crove Volunteer Fire 54.044 4.660 4.701 65 0.525 2.507 6.723 0.230 7.777 (5.421) 2.3					-			-	-		-				4,587
	Center Grove Volunteer Fire	54,94	4,669	4,791	-	65	9,525	-	-	2,507	6,723	9,230	7,777	(5,421)	2,356

				Deferred	d Outflows of Re	sources			Deferre	ed Inflows of Re	sources			Pension Expense	
Employer	Net Pensic Liability	'n	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
Center Volunteer Fire	\$ 40,	000	\$ 3,399	\$ 3,488	\$ -	\$ 54	\$ 6,941	s -	\$-	\$ 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		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,		1,119	1,148	-	78	2,345	-	-	601	318	919	1,864	(514)	1,350
Central City Volunteer Police Chambersville Volunteer Fire	6, 26.	111	519 2,262	533 2.321	-	42	1,094 4,583	-	-	279 1.214	292 3.129	571 4.343	865 3.767	483 (3,308)	1,348 459
Charleston Volunteer Fire	20, 99.		2,202	2,321 8.647	-	2.384	4,565	-	-	4.524	10.839	4,343	14.036	(3,308) (1,481)	12.555
Charlotte Volunteer Fire	80,		6,832	7.010		9.667	23,509	-	-	3.668	199	3,867	11,378	5,237	16,615
Cherokee Village Volunteer Fire	20,		1,700	1,744	-	140	3,584	_	-	912	12	924	2,831	1,712	4,543
Cherokee Village Volunteer Police	27,		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,		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,		5,288	5,426	-	28,080	38,794	-	-	2,839	-	2,839	8,807	17,925	26,732
Chidester Volunteer Fire Chimes Volunteer Fire	80, 53,		6,827 4,532	7,005 4.651	-	380 13	14,212 9,196	-	-	3,665 2,433	2,988 15,061	6,653 17,494	11,370 7,549	(102) (9,677)	11,268 (2,128)
Choctaw Volunteer Fire	53, 112,		4,532 9,532	9,781	-	5.654	24.967	-	-	2,433	4,241	9.358	15.876	(9,677) (1,583)	(2,126)
Cincinnati Volunteer Fire	60.		5,132	5,266		308	10,706	-		2,755	11.694	14.449	8.547	(4,636)	3.911
Clarendon Volunteer Fire	81,		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,		12,530	12,857	-	7,471	32,858	-	-	6,727	8,233	14,960	20,869	(5,811)	15,058
Clarksville Volunteer Police		555	557	572	-	1,723	2,852	-	-	299	53	352	928	1,731	2,659
Clinton Volunteer Fire	126,		10,765 944	11,045 969	-	19	21,829	-	-	5,779	7,870	13,649	17,928	(6,939)	10,989
Clinton Volunteer Police Coal Hill Volunteer Fire	11, 59,		944 5,094	5,227	-	5,999 359	7,912 10,680	-	-	507 2,735	3,428	507	1,573 8,485	3,333 (1,539)	4,906 6,946
Coal Hill Volunteer Police		944 667	567	5,227	-	49	1.197	-	-	2,733	3,420	6,163 304	944	(1,539)	991
Collegeville Volunteer Fire	166,		14.131	14,500	-	6.477	35,108	_	-	7,586	828	8.414	23.535	1,933	25.468
Colt Volunteer Fire		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,		82,057	84,231	-	26,391	192,679	-	-	44,068	33,818	77,886	136,706	(9,160)	127,546
Cooterneck Volunteer Fire	46,		3,966	4,069	-	223	8,258	-	-	2,129	3,597	5,726	6,605	(4,639)	1,966
Cord Volunteer Fire	71,		6,114	6,274	-	6,782	19,170	-	-	3,282	773	4,055	10,183	(6,251)	3,932
Corning Volunteer Fire Cotter Volunteer Fire	100,		8,513	8,735	-	6,730	23,978	-	-	4,570	1,295	5,865	14,178	(2,975)	11,203 20,440
Cotter Volunteer Police	65,	666	7,280	7,470	-	4,181 2	18,931 2	-	-	3,908	316 252	4,224 252	12,125	8,315 (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,		1,752	1,797	_	470	4,019	-	-	940	237	1,177	2,917	(700)	2,142
Cotton Plant Volunteer Police		-	-	-	-	1	1	-	-	-	1	. í 1	-	(27)	(27)
Cottonwood Rural Fire Assoc	106,		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,		5,038	5,169	-	329	10,536	-	-	2,704	4,791	7,495	8,390	(8,856)	(466)
Cove Rural Volunteer Fire	40,		3,480	3,570	-	-	7,050	-	-	1,868	11,185	13,053	5,795	(7,074)	(1,279)
Crawfordsville Volunteer Fire Crossett Volunteer Fire	66,	888 667	5,684 567	5,833 581	-	928 44	12,445 1,192	-	-	3,052 304	3,302 240	6,354 544	9,467 944	1,350	10,817
Crossett Volunteer Police		667	567	581	-	44 50	1,192	-	-	304	240	304	944 944	(1,665) (549)	(721) 395
Crow Mountain Fire Protection District	139,		11,869	12,179	-	376	24,424		-	6,372	18,603	24,975	19,768	(4,977)	14,791
Crystal Fire Protection District	125,		10,647	10,924	-	12,127	33,698	-	-	5,716	167	5,883	17,732	5,118	22,850
Curtis Rural Volunteer Fire	53,		4,537	4,656	-	18,885	28,078	-	-	2,436	-	2,436	7,557	11,158	18,715
Dalton Volunteer Fire	93,		7,932	8,139	-	698	16,769	-	-	4,258	-	4,258	13,210	657	13,867
Damascus Volunteer Fire	40,		3,409	3,498	-	-	6,907	-	-	1,830	6,392	8,222	5,677	(4,484)	1,193
Danville Volunteer Fire	126,		10,727	11,007	-	4,220	25,954	-	-	5,759	6,830	12,589	17,866	1,315	19,181
Dardanelle Volunteer Fire	111,		9,471	9,718	-	6,477	25,666	-	-	5,084	4,556	9,640	15,774	1,341	17,115
Dardanelle Volunteer Police De Queen Volunteer Fire	14, 92.		1,213 7,899	1,245 8,105	-	2,303 316	4,761 16,320	-	-	651 4,240	- 15.147	651 19,387	2,021 13,155	2,457 (9,783)	4,478 3,372
De Queen volunteer Fire Deann Volunteer Fire	92, 53,		4,532	4,651	-	6,597	15,780	-	-	4,240 2,433	15,147	3,568	7,549	(9,783) 3,083	3,372
Decatur Volunteer Fire	73,		6,242	6,404	-	1,150	13,796		-	3,351	4,253	7,604	10,395	954	11,349
	,		-,	2,.01		.,	,/00			2,501	.,200	.,501	. 2,500		,

			Deferred	I Outflows of Res	sources			Deferre	ed Inflows of Res	sources			Pension Expense	
Employer	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Decatur Volunteer Police	\$ 40,166	\$ 3,414	\$ 3,503	s -	\$ 1,859	\$ 8,776	s -	\$ -	\$ 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
Devalls Bluff Volunteer Fire	106,166	9,022	9,258	-	21,552	39,832	-	-	4,844	1,487	6,331 1	15,027	8,223	23,250
Devalls Bluff Volunteer Police Dewitt Volunteer Fire	139,499	11,855	12,164	-	6,197	30,216	-	-	6,364	1 3,368	9,732	19.745	(565) 5,809	(565) 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 9.301	-	7,254 12.188	17,518	-	-	2,720	6,112	8,832 19,739	8,437 15.098	3,046 8,665	11,483 23,763
Earle Volunteer Fire Earle Volunteer Police	106,666 1.056	9,065 90	9,301	-	12,100	30,554 752	-	-	4,866 48	14,873	19,739	15,098	6,665 317	23,763
East Camden Volunteer Fire	89,999	7,649	7,848	-	10,851	26,348	-	-	40	207	40	12,739	4,263	17,002
East Camden Volunteer Police	667	57	58	-	360	475	-	-	-,100		4,010	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	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
Elm 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 England Volunteer Fire	127,832 118,332	10,864 10.056	11,147 10.319	-	3,753	25,764 20,375	-	-	5,832 5,399	5.446	5,832 10.845	18,094 16,749	5,240 (2,434)	23,334 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	-	49,268	99,775	-	-	13,383	-	13,383	41,518	32,883	74,401
Fairview Fire Protection District Volunteer Fire Fairview Rural Fire District	66,611 52,666	5,661 4,476	5,809 4,593	-	48 636	11,518 9,705	-	-	3,039 2,403	1,635 896	4,674 3,299	9,428 7,454	(3,027) 136	6,401 7,590
Farmington Volunteer Fire	114,055	4,476 9.693	4,593	-	5.094	24,733	-	-	2,403	20,807	26,011	7,454 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	(2,717)	(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

			Deferred	I Outflows of Res	sources			Deferre	ed Inflows of Res	sources			Pension Expense	
Employer	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Forrest City Volunteer Police	\$ 26,666	\$ 2,266	\$ 2,325	s -	\$ 133	\$ 4,724	s -	\$-	\$ 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		10,517	-	9,940	30,707	-	-	5,503	10,505	16,008	17,071	9,626	26,697
Fox Volunteer Fire	74,833		6,526	-	1,020	13,906	-	-	3,414	10,762	14,176	10,592	(2,941)	7,651
Frenchport Volunteer Fire	132,666		11,569	-	2,117	24,960	-	-	6,053	4,909	10,962	18,778	11,148	29,926
Gallatin Volunteer Fire Garland Volunteer Fire	112,555 40.000		9,815 3,488	-	4,587 300	23,967 7,187	-	-	5,135 1.825	48	5,183 1.825	15,931 5.662	11,336 282	27,267 5.944
Garnett Volunteer Fire	100,610		3,400	-	574	17,897	-	-	4,590	2,967	7,557	5,662 14,241	282	14,327
Gassville Volunteer Fire	87,110		7,596			14,999		-	3,974	4,689	8,663	12,330	(5,819)	6,511
Gassville Volunteer Police	20,000		1,744	-	592	4,036	-	-	912	3,445	4,357	2,831	249	3,080
Gentry Volunteer Fire	131,777		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		5,813	-	6,847	18,326	-	-	3,042	1,118	4,160	9,436	2,577	12,013
Gillham Volunteer Fire	59,222		5,164	-	6,755	16,952	-	-	2,702	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 Goshen Volunteer Police	100,166	8,513	8,735	-	7,248	24,496	-	-	4,570	950	5,520 1,865	14,178	1,578	15,756
Gosnell Volunteer Fire	125,443	10,661	10,939	-	3,937	25,537	-	-	5,723	1,865 1,552	7,275	17,755	(10,879) (3,500)	(10,879) 14,255
Gosnell Volunteer Police	6,944		606	-	1,955	3,151	-	-	317	1,002	317	983	1,842	2,825
Gould Volunteer Fire	72,888		6.356	_	1,000	12,562	_	-	3.325	3.067	6.392	10.317	(3,051)	7,266
Grady Volunteer Fire	93,333		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		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		2,325	-	200	4,791	-	-	1,217		1,217	3,774	(409)	3,365
Green Forest Volunteer Fire	134,054		11,690	-	921	24,003	-	-	6,116	2,706	8,822	18,974	3,070	22,044
Green Forest Volunteer Police	222		19	-	249	287	-	-	10	3,269	3,279	31	(141)	(110)
Greenbrier Volunteer Fire Greenland Volunteer Police	168,443 20,166		14,688 1.759	-	8,889 7.102	37,892 10,575	-	-	7,685 920	11,656	19,341 920	23,842 2,854	6,199 4.065	30,041 6,919
Greenwood Rural Volunteer Fire	73,333		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		9,883	-	7,184	26,698	-	-	5,171	7,704	12,875	16,041	(1,550)	14,491
Gum Springs Volunteer Fire	73,333		6,395	-	-	12,627	-	-	3,346	3,485	6,831	10,380	(6,981)	3,399
Gurdon Volunteer Fire	114,555		9,989	-	15,153	34,877	-	-	5,226	-	5,226	16,214	9,251	25,465
Guy Community Volunteer Fire	57,888 107.277		5,048 9,355	-	26	9,994	-	-	2,641	7,323 7.822	9,964 12,716	8,194 15.184	(6,457) (7,018)	1,737 8,166
Hackett Volunteer Fire Hackett Volunteer Police	107,277	9,117 1.133	9,355	-	3,315	18,472 5,611	-	-	4,894 608	3,248	3,856	15,184	(7,018) 1,517	3,166
Hagarville Rfd #3	87,166		7,601	-	846	15,855	-	-	3,977	218	4,195	12,338	(1,575)	10,763
Halley Volunteer Fire	46,666		4,069	-	328	8,363	-	-	2,129	747	2,876	6,605	(4,354)	2,251
Hamburg Volunteer Fire	153,110		13,351	-	39	26,402	-	-	6,985	4,132	11,117	21,671	179	21,850
Hampton Volunteer Fire	106,666		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		11,627	-	303	23,261	-	-	6,083	4,198	10,281	18,872	273	19,145
Hardin Volunteer Fire	81,444		7,102	-	14,235	28,258	-	-	3,716	-	3,716	11,528	14,837	26,365
Hardy Volunteer Fire	101,166		8,822	-	-	17,419	-	-	4,616	18,056	22,672	14,319	(11,272)	3,047
Hardy Volunteer Police	20,000		1,744	-	7,165	10,609	-	-	912	-	912	2,831	4,576	7,407
Harmon Volunteer Fire Harrell Volunteer Fire	112,610 125.666		9,820 10.958	-	14,056 4,197	33,446 25,835	-	-	5,138 5.733	4.150	5,138 9.883	15,939 17,787	8,874 3.098	24,813 20.885
Harrell Volunteer Fire Harrisburg Volunteer Fire	125,666		10,958	-	4,197 6,238	25,835 28,211	-	-	5,733	4,150 2,787	9,883 8,609	17,787	3,098 9,015	20,885
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		3,536	_	355	7,338	_	-	1,850	1,452	3,302	5,740	(1,266)	4,474
	. 5,000	-,	2,200		500	.,500			.,500	.,	2,502	2,710	(1,200)	.,

				Deferre	ed Outflows of Re	sources			Deferr	ed Inflows of Res	sources			Pension Expense	
Employer	Net Pens Liabilit		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments		Changes 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
Hartford Volunteer Fire	\$ 10	6,999	\$ 9,093	\$ 9,330	s -	\$ 16,254	\$ 34,677	s -	\$-	\$ 4,882	\$ 1,546	\$ 6,428	\$ 15,145	\$ (850)	\$ 14,295
Hartford Volunteer Police		· -	-	-	-	1	1	-	-	-	-		-	(598)	(598)
Haskell Volunteer Fire	7	9,833	6,785	6,962	-	16	13,763	-	-	3,642	11,559	15,201	11,300	(7,057)	4,243
Haskell Volunteer Police	1	9,500	1,657	1,700	-	86	3,443	-	-	890	492	1,382	2,760	(1,757)	1,003
Hatfield Volunteer Fire	9	9,999	8,498	8,720	-	745	17,963	-	-	4,562	-	4,562	14,154	2,911	17,065
Hazen Volunteer Fire	11	3,999	9,688	9,941	-	817	20,446	-	-	5,201	2,952	8,153	16,136	(1,456)	14,680
Heber Springs Volunteer Fire	13	4,054	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		3,333	1,133			1,793	4,089	-	-	608	771	1,379	1,887	(2,346)	(459)
Helena-West Helena Volunteer Fire		7,944	5,774			5,738	17,437	-	-	3,100	9,471	12,571	9,617	4,263	13,880
Helena-West Helena Volunteer Police		7,055	600			216	1,431	-	-	322	5,165	5,487	999	(8,603)	(7,604)
Hensley Volunteer Fire		6,722	3,121			52	6,375	-	-	1,675	6,931	8,606	5,198	(7,289)	(2,091)
Hermitage Volunteer Fire		6,666	3,966			62	8,097	-	-	2,129	1,382	3,511	6,605	(1,944)	4,661
Hermitage Volunteer Police		3,333	1,133			64	2,360	-	-	608	3,455	4,063	1,887	(1,242)	645
Hickory Creek Volunteer Fire		0,000	3,399			1,863	8,750	-	-	1,825	457	2,282	5,662	(2,047)	3,615
Hickory Ridge Volunteer Fire	10	6,555	9,055	9,292	-	932	19,279	-	-	4,861	-	4,861	15,082	758	15,840
Higginson Volunteer Fire Higginson Volunteer Fire	10	- 0.443	- 11.086	- 11.375	-	10.754	1 33.215	-	-	- 5.951	217	6.168	18.463	(6,726) 13,298	(6,726) 31,761
Higginson Volunteer Pile	13	0,443	11,000	11,375	-	10,754	33,215	-	-	5,951	217	0,100	10,403	(2,242)	(2,242)
Higginson Volunteer Police	2	3,778	2,021	2,073	-	158	4,252	-	-	1,085	1,870	2,955	3,366	(2,242) (601)	(2,242) 2,765
Highfill Volunteer Fire		1,054	11,987			100	24,287	-	-	6,435	10,713	17,148	19,965	(9,282)	10,683
Highfill Volunteer Police		0,000	3,399			255	7.142	-	-	1,825	3,458	5,283	5.662	(2,855)	2,807
Highland Volunteer Fire		6,666	5,666			233	11,556			3,042	1,472	4,514	9,436	(3,616)	5,820
Highland Volunteer Police		0,000	3,399			544	7,431	_	_	1,825	1,472	1,825	5,662	2,559	8,221
Highway 15 South Volunteer Fire		3.721	7,965			6.873	23.011	_	_	4,276	17.211	21.487	13.265	(7.590)	5.675
Highway 286 East Volunteer Fire		4,388	8,021		-	579	16,831	-	-	4,306	7.577	11.883	13,360	(3,538)	9,822
Highway 70 West Fpa	U	-			-	-		-	-	-	34,859	34,859	-	(44,249)	(44,249)
Highway 94 East Volunteer Fire	5	3,444	4,542	4,660	-	3,352	12,554	-	-	2,438	1,646	4,084	7,565	(2,873)	4,692
Hilltop Fire District# 51		3,333	7,932			2,020	18,091	-	-	4,258	6,867	11,125	13,210	(3,544)	9,666
Hilltop Volunteer Fire	9	2,944	7,899	8,105	-	-	16,004	-	-	4,240	1,477	5,717	13,155	(3,548)	9,607
Holiday Island Volunteer Fire	9	7,221	8,262	8,478	-	23,459	40,199	-	-	4,436	7,724	12,160	13,761	4,267	18,028
Holland Volunteer Fire		7,388	7,427		-	2,145	17,192	-	-	3,987	10,315	14,302	12,369	(4,439)	7,930
Hollis Volunteer Fire	8	0,499	6,841	7,020	-	585	14,446	-	-	3,673	6,283	9,956	11,394	(764)	10,630
Holly Grove Volunteer Fire	7	3,333	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			3,332	4,489	-	-	307	1,859	2,166	951	(880)	71
Hon Volunteer Fire		9,999	5,099			8,970	19,301	-	-	2,737	226	2,963	8,492	4,826	13,318
Hope Volunteer Fire		0,000	1,700			151	3,595	-	-	912	-	912	2,831	140	2,971
Hopewell Fire District		5,111	3,834			13,019	20,787	-	-	2,058	-	2,058	6,385	7,583	13,968
Horatio Volunteer Fire		1,721	12,044		-	5,456	29,858	-	-	6,466	-	6,466	20,059	4,063	24,122
Horseshoe Lake Volunteer Fire		6,666	7,365		-	647	15,569	-	-	3,954	-	3,954	12,267	611	12,878
Hot Springs Village Volunteer Fire		7,666	4,051		-	66	8,274	-	-	2,175	9,918	12,093	6,747	(13,801)	(7,054)
Hot Springs Village Volunteer Police		6,667	567		-	3,568	4,716	-	-	304		304	944	1,996	2,940
Hoxie Volunteer Fire		3,554	11,350			12,918	35,914	-	-	6,093	653	6,746	18,903	5,138	24,041
Hoxie Volunteer Police		0,666	1,756			758	4,316	-	-	943	-	943	2,925	2,073	4,998
Hughes Volunteer Fire		6,721	9,070		-	15,347	33,723	-	-	4,869	-	4,869	15,105	9,303	24,408
Hughes Volunteer Police		6,278	534		-	9,452	10,533	-	-	286	16,726	17,012	889	(1,185)	(296)
Humphrey Volunteer Fire		6,999	5,694		-	258	11,794	-	-	3,057	1,605	4,662	9,483	495	9,978
Humphrey Volunteer Police		6,389	543		-	3,315	4,415	-	-	291	-	291	904	1,899 4,746	2,803
Huntington Volunteer Fire		3,333 6,667	6,232 567		-	4,515 3,464	17,142 4,612	-	-	3,346 304	-	3,346 305	10,380 944	4,746 1,982	15,126 2,926
Huntington Volunteer Police Huntsville Volunteer Fire		6,007 6,110	9,868		-	3,464 8,698	4,612 28,691	-	-	304 5,297	728	6,025	944 16,434	1,982	2,926
						0,098		-	-	5,297		6,025 16.134			
Huntsville Volunteer Police		3,222 7,944	1,124 5,774			-	2,277	-	-		15,531 8,422		1,871	(10,565)	(8,694)
Huttig Volunteer Fire Imboden Volunteer Fire		7,944 9,999	5,774 8,498			7,597	11,699 24,815	-	-	3,100 4,562	8,422	11,522 5,321	9,617 14,154	(9,200) 876	417 15,030
Inspiration Point Rural Fire Protection District		9,999 1,999	5,269			1,591	10,675	-	-	4,562 2,829	12,777	15,606	8,775	(7,277)	1,498
inspiration i onit rurar i re i roteodon District	0	1,000	5,209	5,400	-	-	10,075	-	-	2,029	12,111	15,000	0,775	(1,211)	1,490

Legendro         Energies of Actual         Energies of Values Prison         Cont. and Second         Expense of Values Prison         Description of Prison         Description of Prison         Prison Prison         Cont. Second         Prison Prison         Prison Prison Prison         Prison Prison Prison         Prison Prison Prison         Prison Prison Prison         Prison Prison Prison         Prison Pr					Deferred	d Outflows of Re	sources			Deferre	ed Inflows of Re	sources			Pension Expense	
Jaher Valuriar         File         3.130         3.121         -         -         6.342         -         -         1.600         3.759         5.439         5.130         (4.32)           Johnson Aas Volkneker File         000270         002700         002700         002700 <th>Employer</th> <th></th> <th>'n</th> <th>Between Expected and Actual</th> <th>Difference Between Projected and Actual Investment Earnings on Pension Plan</th> <th></th> <th>Proportion and Differences Between Employer Cont. and Share of</th> <th>Outflows of</th> <th>Between Expected and Actual</th> <th>Difference Between Projected and Actual Investment Earnings on Pension Plan</th> <th></th> <th>Proportion and Differences Between Employer Cont. and Share of</th> <th>Deferred Inflows of</th> <th>of Plan Pension</th> <th>Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of</th> <th>Total Employer Pension Expense</th>	Employer		'n	Between Expected and Actual	Difference Between Projected and Actual Investment Earnings on Pension Plan		Proportion and Differences Between Employer Cont. and Share of	Outflows of	Between Expected and Actual	Difference Between Projected and Actual Investment Earnings on Pension Plan		Proportion and Differences Between Employer Cont. and Share of	Deferred Inflows of	of Plan Pension	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer Pension Expense
Johnson Avan Volunteer Fire         .<	Ione Community Fire	\$ 40,	833	\$ 3,470	\$ 3,561	\$-	\$ 719	\$ 7,750	\$-	\$-	\$ 1,863	\$-	\$ 1,863	\$ 5,780	\$ (604)	\$ 5,176
Johnson Coumty Ris #1         108,277         0.202         0.442         -         4.440         6.238         7.176         15.326         15.343         10.308           Johnson Coumty Ris #3         7.086         6.70         8.348         -         3.486         -         -         4.457         -         4.577         11.107         14.53         12.328         13.328		36,	833	3,130	3,212	-	-	6,342	-	-	1,680			5,213		381
Johrson Cauniy Nid #2         99.666         8.470         8.861         -         2.278         39.956         -         -         4.547         -         4.547         1.107         1.232         11.323         11.323         11.323         11.323         11.323         11.323         11.323         11.323         11.323         11.323         11.323         11.323         11.323         11.323         11.324         12.325		100	-	-	-	-	-	- 	-	-	-			45 000		(581)
Johrson Coum/ Nd #4         73,855         6.261         6.414         -         6.686         -         -         73,855         6.188         10.411         1.523         11.123           Johrnson Coum/ Nd #7         65,699         5,099         5,059         -         4.117,178         -         -         3.011         28.35         3.202         9.342         2713         9.           Johrnson Coum/ Nd #7         65,699         5,075         2.937         2.938         -         -         9.317         5.938         -         3.011         2.938         1.443         1.443         1.443         1.443         1.443         1.443         1.443         1.443         1.443         1.443         1.443         1.443         1.443         1.443         1.443         1.443         1.443         1.444						-			-	-		2,236				30,669 28,619
Johnson Coum'r, Nick #7         68,68         -         -         7,72         9,325         11,077         5,496         (10,078)         (4,078)           Johnson Coum'r, Nick #7         16,599         5,099         5,75         -         4,11         7,73         3,222         3,268         19,394         5,338         10,366         19,394         5,338         10,366         19,394         5,338         10,366         19,394         5,388         10,366         19,394         5,388         7,715         12,288         10,667         16,67         16,67         16,67         16,67         10,934         -         4,868         -         4,868         10,944         4,34         16,35           Judeoini Volunteer Frice         10,366         9,65         9,301         -         10,288         10,399         -         5,564         12,68         10,493         1,464         10,573         14,84         10,737         28,94         6,114         14,843         10,373         28,94         6,11         7,848         16,322         6,103         -         2,517         14,349         14,442         1,438         14,442         1,438         14,442         1,446         1,438         1,417         2,644         6,11										-		2 830				11,934
Johrson County Nitri #7         66.99         6.609         5.755         -         419         11.783         -         -         0.011         281         3.282         9.482         277         9.80           Johrson County Natrier Fire         113.610         9.655         9.907         -         9.776         28.833         -         -         5.183         7.775         12.88         16.366         16.96         16.30           Johrson Volumer Fire         61.05         6.63         5.06         9.907         -         9.775         22.88         16.36         16.30         14.44         13.30           Johrson Volumer Fire         61.05         5.008         27.976         0.008         -         3.016         2.023         4.443         16.30           Junction City Volumeer Fire         63.83         5.55         5.008         2.297.956         -         -         5.128         1.426         2.043         1.047         1.332         0.335.0         2.047         1.684         1.039         -         -         5.128         4.161         3.08         1.0431         4.442         0.055         0.000         0.011         0.011         0.011         0.011         0.011         0.011						_			_	_						(4,603)
Johnson County Rid #3         140,564         11,945         12,257         -         4,31         28,433         -         -         6,413         9,953         11,366         18,984         563         7,16         12,88         15,366         11,366         18,984         563         7,17         12,98         16,366         16,367         14,38         14,43         15,368         14,43         15,368         14,43         15,368         14,43         15,368         14,43         15,368         14,43         15,368         14,43         15,368         14,43         15,368         14,43         15,368         14,43         15,368         14,43         15,368         14,43         15,368         15,368         15,368         15,368         14,43         15,368         15,368         15,368         15,368         15,368         15,368         15,368         15,368         16,363						-	419		-	-						9,613
Johner Volumber File         67,168         7,601         -         4,251         19,200         -         3,977         490         4,467         12,338         1,443         1,443           Johnson Volumber File         196,668         9,061         -         51         1,199         -         -         4,866         -         4,668         15,088         1,549         1,549         1,56         1,526         1,517         1,6041         1,4426         2,517         2,517         2,517         5,171         1,6041         1,4426         2,030         1,766         1,970         1,76         1,71         1,6041         1,4426         2,017         2,517         2,517         2,517         2,517         2,517         2,517         2,517         2,517         2,517         2,517         2,517						-	4,231		-	-				19,894	593	20,487
Johnsbor Volunteer File       106,86       9,07       591       -       1,199       -       -       3,04       -       3,04       1,046       16,086       16,098       1,849       16,098       1,849       1,629       1,848       1,737       1,738       11,522       -       6,018       1,222       6,313       16,824       10,379       29,       1,428       2,934       4,742       6,137       10,010       1,010	Johnson Volunteer Fire	113,	610	9,655	9,907	-	9,376	28,938	-	-		7,715	12,898	16,081	(165)	15,916
Jobin Volunteer Fire         10,666         9,065         9,01         1,028         19,394         -         -         4,866         -         4,866         15,08         16,086         10,737         29.           Judicani Volunteer Fire         33,500         2,847         2,921         -         4,631         10,399         -         -         1,528         1,426         2,954         4,442         6,754         14,001           Junction City Volunteer Fire         6,833         5,835         6,090         -         2,176         14,201         -         3,186         975         4,161         14,462         2,954         4,114         14,462         3,045         -         -         3,171         -         5,171         16,041         14,462         3,00         4,55         -         2,268         6,702         6,730         88         7,287         7,76         4,201         -         2,371         3,375         3,463         -         -         2,871         2,574         5,545         5,068         -         -         1,614         4,464         9,855         6,720         8,987         -         -         2,871         2,871         3,875         3,86         6,807         6,79						-			-	-		490				13,781
Jubicnia Volunteer Frier       13,227       11,328       11,622       -       5,008       27,956       -       -       6,081       2,32       6,313       18,864       10,77       78         Jubicnia City Volunteer Frier       69,833       5,585       6,000       -       2,176       14,201       -       -       3,186       975       4,161       9,848       6,673       3,88       1,585       6,000       -       1,528       1,528       2,571       -       5,171       -       5,171       1,604       16,482       30,000       1,848       1,635       -       2,517       2,594       5,111       1,648       10,633       -       2,517       2,594       5,111       1,648       10,633       -       2,517       2,594       6,131       5,868       1,842       0,630       1,842       0,630       0,73       2,934       1,842       0,803       1,842       0,803       1,842       0,803       1,844       9,825       1,841       1,846       0,842       1,843       1,992       2,213       -       1,247       2,644       4,511       3,869       0,516       1,244       1,861       1,244       1,861       1,264       1,6104       1,616       1,277<						-			-	-		-				992
Judionia Volunteer Proline       33.500       2.847       2.021       4.631       10.399       -       -       1.528       1.426       2.964       4.742       6.175       (1.0         Juncino City Volunteer Fine       6.833       5.935       6.090       -       3.662       4.869       -       -       3.12       1.759       2.071       19.67       3.38       1.426       3.082       4.869       -       -       3.12       1.759       2.071       19.67       3.38       1.426       3.082       4.869       -       -       3.12       1.759       2.071       19.67       3.88       (1.42)       3.08       Kenset Volunteer Fine       5.166       4.888       4.811       -       10.553       -       -       2.617       2.504       6.511       3.869       (3.00)       C       Kenset Volunteer Fine       3.872       3.375       3.444       -       67       6.907       -       1.812       6.749       4.861       6.562       (3.00)       C       Kroackeek Volunteer Fine       10.812       4.861       4.844       4.962       4.861       6.522       (3.08)       2.218       1.426       4.944       4.925       1.451       (6.865)       3.91       4.864						-			-	-		-				16,947
Juncion City Volunteer Fire       69,833       5,535       6,090       -       2,176       14,201       -       -       3,186       975       4,161       9,884       (5,545)       4,         Keiser Volunteer Fire       113,332       9,831       9,883       -       5,554       25,088       -       -       5,171       -       5,171       16,041       14,462       30,         Kenest Volunteer Fire       51,76       4,848       4,811       -       1,054       10,553       -       2,827       2,547       5,741       7,868       6,702       6,730       86       (7,287)       (7,76)       Kook Volunteer Fire       2,733       2,232       2,333       -       107       4,813       -       -       1,247       3,264       4,511       3,869       (6,55)       8,       (6,56)       8,       8,       (5,54)       (6,65)       8,       8,       (7,27)       7,77       3,519       -       -       4,873       -       -       1,247       3,244       4,511       3,869       (6,51,65)       8,       1,464       1,461       -       -       7,880       -       -       6,30       2,474       2,207       -       -       -						-			-	-						29,601 10,917
Junction Chy Volunteer Frie       6.833       581       596       -       3.69       -       -       517       17.9       2.07       967       3.8       1.4       4.462       3.0         Keinser Volunteer Frie       55.166       4.688       4.811       -       1.05       1.053       -       2.571       2.594       5.111       7.808       (9.805)       (1.7)         Keonsett Volunteer Frie       39.722       3.376       3.444       -       67       6.907       -       1.812       6.749       8.661       5.622       (3.000)         Knoxille Volunteer Frie       109.166       9.277       9.519       -       -       18.766       -       4.891       4.844       9.825       15.451       (6.685)       8.8         Knoxille Volunteer Frie       109.166       9.277       9.519       -       -       18.766       -       7.880       -       7.880       2.4447       12.607       3.7         Lake Almilton Fire Protection District       13.83.82       11.99       21.213       -       1.88       2.5688       -       6.390       2.8778       3.5168       10.320       8.613       16.80         Lake Munnelle Area Rid       140.054						-			-	-						4,339
Keiser Volunteer Fire       113,332       9,831       9,883       -       5,554       25,088       -       -       5,171       1,6,11       14,462       9,083         Kensett Volunteer Fire       6,11       52       53       -       330       435       -       2,617       2,547       6,730       86       (7,287)       (7,787)       (7,81)       (7,81)       (8,13)       (8,13)       (8,13)       (8,13)       (8,13)       (8,13)       (8,13)       (8,13)       (8,13)       (8,13)       (8,13)       (8,13)       (8,13)       (8,13)       (8,13)       (8,13)						-			-	-						1,305
Kensett Volunteer Frier       55,166       4,688       4,811       -       1,054       10,533       -       2,517       2,594       5,111       7,808       (9,805)       (1, Kensett Volunteer Frie         Kensett Volunteer Frie       39,722       3,376       3,464       -       67       6,907       -       1,812       6,749       8,561       5,622       (3,098)       2.         Knoxille Volunteer Frie       109,166       9,277       9,519       -       -       18,766       -       4,881       4,844       9,825       15,451       (6,688)       8.         Lake CX Volunteer Frie       172,721       14,679       15,061       -       16,411       46,151       -       7,808       4,746       1,802       24,447       12,207       37,37         Lake Hamilton Frie Protection District       138,832       11,902       12,213       -       16,811       4,683       -       6,330       28,778       35,168       10,834       4,914       1,747       22,22         Lake Mamelle Area Rid       140,054       11,902       12,208       -       25,698       -       6,330       28,778       6,337       19,816       2,747       22,22       2,848       3,949 <th< td=""><td></td><td></td><td></td><td></td><td></td><td>_</td><td></td><td></td><td>_</td><td>-</td><td></td><td>1,700</td><td></td><td></td><td></td><td>30,503</td></th<>						_			_	-		1,700				30,503
Ken volunteer File       3972       3376       3.464       67       6.907       -       2.8       6.702       6.730       8.66       (7,287)       (7,398)       2.2       Knowline Volunteer File       1.8,22       3.33       2.323       2.343       2.333       2.323       2.444       2.467       2.484       4.613       2.447       2.447       2.447       2.447       2.433       2.22       1.646       2.447       2.433       2.24       2.447       2.648       2.447       2.648       2.447       2.648       2.433       2.413       2						-			-	-		2.594				(1,997)
Knowlie Volunteer Fire       27.33       2.32       2.33       2.32       2.83       -       107       4.813       -       -       1.247       3.264       4.511       3.869       (3.00)         Krooked Kreek Volunteer Fire       107,066       9.277       15,651       -       16,411       46,151       -       -       7,880       -       7,880       2,447       12,607       37.         Lake Hamilton Volunteer Fire       -       -       -       2       -       -       6,334       4,46       18,824       (9,107)       0.0         Lake Mamilton Volunteer Fire       -       -       -       2       -       -       6,307       3,346       10,3800       6,613       18,824       (9,107)       0.0         Lake Volunteer Fire       139,999       11,808       12,208       -       1,046       25,152       -       -       6,337       18,814       1,759       2,2       Lake Village Volunteer Fire       6,637       19,816       2,444       1,046       25,152       -       -       6,347       19,816       1,759       2,2       Lake Village Volunteer Fire       6,637       18,814       1,824       -       -       6,13       1,561       1,						-			-	-						(7,201)
Krocked Kreek Volunteer Fire       109,166       9,277       9,519       -       -       18,796       -       -       4,941       4,844       9,825       15,451       (6,685)       8.8         Lake City Volunteer Fire       172,721       14,679       15,061       -       16,411       46,151       -       -       7,880       -       7,880       24,447       12,607       37,         Lake Hamilton Volunteer Fire       -       -       -       -       -       -       6,334       4,746       11,080       19,651       2,413       22,         Lake Mamilton Volunteer Fire       -       -       2       -       -       -       -       -       6,334       4,746       11,080       19,824       (9,197)       10,         Lake Norrell Area Fire Protection District       73,333       6,232       6,395       -       3,889       16,516       -       -       3,346       -       3,346       19,816       2,747       22,         Lake Village Volunteer Fire       13,999       11,898       12,208       -       12,444       1,303       (1,608)       -       -       3,346       -       3,346       2,4174       1,903       (1,608)       -<						-			-	-						2,524
Lake City Volunteer Fire       172,721       14,679       15,061       16,411       46,151       -       7,880       -       7,880       24,471       12,607       37,         Lake Hamilton Fire Protection District       138,832       11,799       12,106       -       788       24,693       -       -       6,334       4,746       11,080       19,651       2,413       2,21         Lake Maumelie Area Rid       140,054       11,902       12,213       -       1,583       25,698       -       -       6,304       2,878       35,168       19,8624       (9,197)       10,         Lake Village Volunteer Fire       139,999       11,984       12,208       -       1,464       2,5152       -       6,337       -       6,387       19,816       2,747       22,         Lake Village Volunteer Fire       13,444       1,143       1,172       -       73       2,388       -       -       613       1,661       1,667       567       581       -       1,652       -       2,59       -       259       802       1,700       2,2       Laker Village Volunteer Fire       13,262       1,138       9,414,31       4,862       19,89       1,4,041       36,913       -						-	107		-	-						569
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, Lake Mamilton Volunteer Fire       - <t< td=""><td></td><td></td><td></td><td></td><td></td><td>-</td><td>-</td><td></td><td>-</td><td>-</td><td></td><td>4,844</td><td></td><td></td><td></td><td>8,766</td></t<>						-	-		-	-		4,844				8,766
Lake Hamilton Volunteer Fire       -       -       2       2       -       -       -       -       (660)       (67)       100         Lake Maumelle Area Rfd       140.054       19.02       12.213       -       1.563       25.698       -       -       3.346       19.824       (9.197)       10.         Lake Village Volunteer Fire       139.999       11.898       12.208       -       1.046       25.152       -       -       6.387       -       3.346       10.380       8.613       18.         Lake Village Volunteer Folice       6.667       567       581       -       2.346       -       3.044       -       3.04       9.444       1.752       2.       Lake Willage Volunteer Folice       6.387       19.816       2.747       2.2       Lake Willage Volunteer Folice       6.387       19.816       2.747       2.2       Lake Willage Volunteer Folice       6.387       19.816       2.747       2.2       Lake Willage Volunteer Folice       6.387       19.816       2.778       3.04       9.44       1.759       2.       Lakeway Rural Volunteer Fire       6.666       5.751       5.901       -       11.652       -       3.087       6.405       9.492       9.578       (7.062)						-			-	-		-				37,054
Lake Maumelle Area Rid       140,054       11,902       12,213       -       1,583       25,698       -       -       6,390       28,778       35,168       19,824       (9,197)       10,         Lake Norrell Area Rife Protection District       73,333       6,232       6,395       -       3,889       16,516       -       -       3,346       -       3,346       10,800       8,613       18,         Lake Village Volunteer Frie       139,999       11,898       12,208       -       1,046       25,152       -       -       304       -       3,346       10,380       8,613       18,         Lakevillage Volunteer Folice       6,667       567       581       -       294       1,442       -       -       304       -       304       9,44       1,759       2,         Lakeview Volunteer Folice       5,667       482       494       -       3,060       4,036       -       -       259       9,02       1,700       2,       Lamare Volunteer Fire       5,667       482       494       -       3,060       4,036       -       6,060       -       6,060       9,492       9,78       (7,062)       2,       Lamare Volunteer Fire       10,110		138,	832	11,799	12,106	-			-	-	6,334	4,746	11,080	19,651		22,064
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, Lake Village Volunteer Fire           Lake Village Volunteer Fire         133,999         11,898         12,208         -         1,046         25,152         -         -         6,367         -         6,367         19,816         2,777         22,           Lake Village Volunteer Police         13,444         1,143         1,172         -         73         2,388         -         -         613         1,561         2,174         1,903         (1,608)           Lakeway Rural Volunteer Fire         5,667         482         494         -         3,060         -         -         259         802         1,700         2,           Lamar Volunteer Fire         132,832         11,289         11,583         -         14,041         36,913         -         -         6,060         -         6,060         8,801         4,797         33,33           Lavaca Volunteer Fire         101,110         8,593         8,817         -         7,861         25,271         -         4,613         2,		140	-	11 002	10 010	-			-	-	6 200	20 770	25 169	10 024		(680) 10,627
Lake Village Volunteer Fire         139,999         11,898         12,208         -         1,046         25,152         -         -         6,387         -         6,387         19,816         2,747         22,           Lake Village Volunteer Police         6,667         567         561         -         294         1,442         -         -         304         -         304         944         1,759         2,           Lakewidy Volunteer Police         13,444         1,143         1,172         -         73         2,388         -         613         1,561         2,174         1,903         (1,608)           Lamar Volunteer Fire         5,667         482         494         -         3,060         4,036         -         -         2,59         -         2,59         80,2         1,700         2,           Lamar Volunteer Fire         132,832         11,289         11,583         -         14,041         36,913         -         -         6,600         -         6,060         18,801         14,797         33,           Lavaca Volunteer Fire         132,832         11,283         8,817         -         7,861         25,271         -         4,613         2,522						-			-	-		20,770				18,993
Lake Village Volunteer Police         6,667         567         581         -         294         1,442         -         -         304         -         304         944         1,759         2, Lakeway Wolunteer Police         13,444         1,143         1,172         -         73         2,388         -         -         613         1,561         2,174         1,903         (1,608)           Lakeway Wolunteer Fire         5,667         482         494         -         3,060         4,036         -         -         613         1,561         2,174         1,903         (1,608)         2,2           Lamar Volunteer Fire         67,666         5,751         5,901         -         -         11,652         -         -         3,087         6,405         9,492         9,578         (7,062)         2,           Lavaca Volunteer Fire         101,110         8,593         8,817         -         7,861         2,271         -         -         4,613         2,522         7,135         14,311         4,862         19,           Lavaca Volunteer Fire         101,110         8,593         8,177         -         7,861         2,227         1,825         5,662         2,804         4,853						-			-	-		-				22,563
Lakeview Volunteer Protice         13,444         1,143         1,172         -         73         2,388         -         -         613         1,561         2,174         1,903         (1,608)           Lakeway Rural Volunteer Fire         5,667         482         494         -         3,060         4,036         -         -         259         6.05         9,492         9,578         (7,062)         2,           Lamar Volunteer Fire         132,832         11,289         11,583         -         1,404         36,913         -         -         6,060         -         6,060         18,801         14,797         33,           Lavaca Volunteer Fire         132,832         11,289         8,817         -         7,861         25,271         -         -         4,613         2,522         7,135         14,311         4,862         19,           Lavaca Volunteer Fire         10,110         8,593         8,817         -         7,861         25,271         -         -         1,250         2,804         4,367         (3,63)         3,           Lavaca Volunteer Fire         73,333         6,232         6,395         -         516         13,143         -         -         3,462						-			-	-		-				2,703
Lamar Volunteer Fire67,6665,7515,90111,6523,0876,4059,4929,578(7,062)2,Landis Volunteer Fire132,83211,28911,583-14,04136,9136,060-6,06018,80114,79733,Lavaca Volunteer Fire101,1108,5938,817-7,86125,2714,6132,5227,73514,3114,86219,Lavaca Volunteer Fire27,3892,3282,388-3,1957,9111,2502,8044,0543,877(363)3,Lavaca Volunteer Fire73,3336,2326,395-51613,1433,3462323,57810,380(1,283)9,Lazy Acros Volunteer Fire40,0033,9993,488-3007,1871,825-1,8255,6622,8044,0543,877(363)3,Leachville Volunteer Fire140,44311,93512,247-3,06327,2456,408-6,40819,8793,95823,Lead Hill Volunteer Fire6,6667,657561-3,3314,4793,954-3,95412,2671,9641,9494,41,9402,2671,9693,2533,8274,9641,9491,5402,2671,9641,9491,5402,2671,9641,949<				1,143	1,172	-	73	2,388	-	-	613	1,561	2,174	1,903	(1,608)	295
Landis Volunteer Fire132,83211,28911,583-14,04136,9136,060-6,06018,80114,79733,Lavaca Volunteer Fire101,1108,5938,817-7,86125,2714,6132,5227,13514,3114,86219,Lavaca Volunteer Fire27,3392,3282,388-3,1957,9111,2502,8044,0543,877(363)3,Lavaca Volunteer Fire73,3336,2326,395-51613,1433,3462323,57810,380(1,283)9,Lazy Acres Volunteer Fire140,44311,93512,247-3,06327,2456,40819,6793,582,3Leachville Volunteer Fire140,44311,93512,247-3,06327,2456,40819,6793,5962,3Leachville Volunteer Fire6,667567581-3,3314,4793,043,5233,8279,441,5402,2Lead Hill Volunteer Fire139,11011,82212,131-5,37129,3246,64719,6905,3320,Lead Hill Volunteer Fire139,11011,82212,131-5,37129,3246,3471,8808,22719,6905,3320,Lead Hill Volunteer Fire72,7226,1806,341 <t< td=""><td>Lakeway Rural Volunteer Fire</td><td></td><td></td><td></td><td></td><td>-</td><td>3,060</td><td>4,036</td><td>-</td><td>-</td><td></td><td>-</td><td></td><td></td><td>1,700</td><td>2,502</td></t<>	Lakeway Rural Volunteer Fire					-	3,060	4,036	-	-		-			1,700	2,502
Lavaca Volunteer Fire101,1108,5938,817-7,86125,2714,6132,5227,13514,3114,86219,Lavaca Volunteer Police27,3892,3282,388-3,1957,9111,2502,8044,0543,877(363)3,Lavaca Volunteer Fire40,0003,3993,488-3007,1871,825-1,8255,6622805,5Leachville Volunteer Fire40,04311,93512,247-3,06327,2456,408-6,40819,8793,95823,Leachville Volunteer Fire6,666567581-3,3134,4793,0443,6233,8279441,5402,Lead Hill Volunteer Fire86,6667,3657,557-4,06318,9853,954-3,95412,2671,95414,Lead Hill Volunteer Fire139,11011,82212,131-5,37129,3246,3471,8808,22719,69053320,Lesite Volunteer Fire139,11011,82212,131-6,73129,3246,3471,8808,22719,69053320,Lesite Volunteer Fire106,6449,0899,326-2,31520,7304,87917,23822,11715,137(6,001)9,Lewisville Volunteer						-	-		-	-		6,405				2,516
Lavaca Volunteer Police         27,389         2,328         2,388         -         3,195         7,911         -         -         1,250         2,804         4,054         3,877         (363)         3, 3, 1,280           Lawaon-Urbana Volunteer Fire         73,333         6,232         6,395         -         516         13,143         -         -         3,346         232         3,578         10,380         (1,283)         9, 4,083         9, 4,000         3,399         3,488         -         300         7,187         -         -         1,825         -         6,408         9,874         19,879         3,958         23, 4,879         2,3         6,408         -         6,408         9,874         3,958         23, 4,479         -         -         3,043         3,523         3,827         9,44         1,540         2, 4,64         1,540         2, 4,64         1,540         2, 4,873         1,540         2, 4,873         1,540         2, 4,873         3,958         23, 4,479         -         -         3,954         -         3,954         1,2,267         1,964         1,40         2, 4,1540         1,540         2,247         1,964         1,40         3,27         1,964         1,423         1,267						-			-	-		-				33,598
Lawon-Urbana Volunteer Fire         73,333         6,232         6,395         -         516         13,143         -         -         3,364         232         3,578         10,300         (1,283)         9,           Lazy Acres Volunteer Fire         40,000         3,399         3,488         -         300         7,187         -         -         1,825         -         1,825         5,662         280         5,           Leachville Volunteer Fire         140,443         11,935         12,247         -         3,063         27,245         -         -         6,408         -         3,062         2,805         23,         1,825         -         6,408         19,879         3,958         23,         Leachville Volunteer Fire         6,667         567         581         -         3,331         4,479         -         -         3,044         3,523         3,827         944         1,540         2,           Lead Hill Volunteer Fire         86,666         7,365         7,557         -         4,063         18,985         -         -         3,954         12,267         1,940         5,33         20,         Leai Hill Volunteer Fire         139,110         11,822         12,131         -         5						-			-	-						19,173
Lazy Acres Volunteer Fire40,0003,3993,488-3007,1871,825-1,8255,6622805,Leachville Volunteer Fire140,44311,93512,247-3,06327,2456,408-6,40819,8793,95823,Leachville Volunteer Fire6,667567581-3,3314,4793043,5233,8279441,5402,Lead Hill Volunteer Fire86,6667,3657,557-4,06318,9853,954-3,95412,2671,95414,Lepanto Volunteer Fire139,11011,82212,131-5,37129,3246,3471,8808,22719,69053320,Leslie Volunteer Fire72,7226,1806,341-67613,1973,3187,54910,86710,293(1,227)9,Lewisville Volunteer Fire106,6449,0899,326-2,3750,7304,87917,23822,11715,137(6,001)9,						-			-	-						3,514
Leachville Volunteer Fire         140,443         11,935         12,247         -         3,063         27,245         -         -         6,408         -         6,408         19,879         3,958         23,           Leachville Volunteer Price         6,666         7,657         581         -         3,331         4,479         -         -         3,043         3,523         3,827         944         1,540         2,           Lead Hill Volunteer Fire         86,666         7,365         7,557         -         4,063         19,895         -         3,954         -         3,954         12,267         1,540         14,           Lepanto Volunteer Fire         139,110         11,822         12,131         -         5,371         29,324         -         -         6,347         1,880         8,227         19,690         533         20,           Lesile Volunteer Fire         72,722         6,180         6,341         -         6,76         13,197         -         -         3,318         7,549         10,267         10,293         (1,227)         9,           Lewisville Volunteer Fire         10,6944         9,089         9,326         -         2,315         20,730         -						-			-	-		232				9,097 5,942
Leachville Volunteer Police         6,667         567         581         -         3,331         4,479         -         -         304         3,523         3,827         944         1,540         2,           Lead Hill Volunteer Fire         86,666         7,365         7,557         -         4,063         18,985         -         -         3,954         -         3,954         12,267         1,954         14,           Lepanto Volunteer Fire         139,110         11,822         12,131         -         5,371         29,324         -         -         6,367         1,880         8,227         19,690         533         20,           Lesile Volunteer Fire         72,722         6,180         6,341         -         676         13,197         -         -         3,318         7,549         10,867         10,293         (1,27)         9,           Lewisville Volunteer Fire         106,944         9,089         9,326         -         2,315         20,730         -         -         4,879         17,238         22,117         15,137         (6,001)         9,						-			-	-		-				5,942 23.837
Lead Hill Volunteer Fire         86,666         7,365         7,557         -         4,063         18,985         -         -         3,954         -         3,954         12,267         1,954         14,           Lepanto Volunteer Fire         139,110         11,822         12,131         -         5,371         29,324         -         -         6,347         1,880         8,227         19,690         533         20,           Leslie Volunteer Fire         72,722         6,180         6,341         -         676         13,197         -         -         3,318         7,549         10,867         10,293         (1,227)         9,           Lewisville Volunteer Fire         106,944         9,089         9,326         -         2,315         20,730         -         -         4,879         17,238         22,117         15,137         (6,001)         9,									-	-		3.523				2,484
Leparto Volunteer Fire         139,110         11,822         12,131         -         5,371         29,324         -         -         6,347         1,880         8,227         19,690         533         20,           Leslie Volunteer Fire         72,722         6,180         6,341         -         676         13,197         -         -         3,318         7,549         10,687         10,293         (1,227)         9,           Lewisville Volunteer Fire         106,6944         9,089         9,326         -         2,315         20,730         -         -         4,879         17,238         22,117         15,137         (6,001)         9,						-			-	-						14,221
Lewisville Volunteer Fire 106,944 9,089 9,326 - 2,315 20,730 4,879 17,238 22,117 15,137 (6,001) 9,	Lepanto Volunteer Fire					-	5,371		-	-		1,880	8,227			20,223
		72,	722			-			-	-						9,066
Liberty Volunteer Fire 40,000 3,399 3,488 6,887 1,825 42,014 43,839 5,662 (27,957) (22,						-	2,315		-	-						9,136
						-	-		-	-						(22,295)
						-			-	-						3,828
						-			-	-						2,534 5,464
						-			-	-						5,464 16,737
						-			-	-						3,163
						-			-	-		1,001				36,566
									-	-		6,454				19.020
						-			-	-						14,313
						-			-	-						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,	Louann Volunteer Fire	52,	833	4,490	4,607	-	1	9,098	-	-	2,410	3,267	5,677	7,478	(3,217)	4,261

			Deferred	I Outflows of Re	sources			Deferre	ed Inflows of Res	sources			Pension Expense	
Employer	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Lowell Volunteer Fire	\$ 6,056	\$ 515	\$ 528	s -	\$ 3,156	\$ 4,199	s -	s -	\$ 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 Mammoth Spring Volunteer Fire	26,611 73,777	2,262 6,270	2,321 6.433	-	3,528 2,322	8,111 15,025	-	-	1,214 3.366	1,512 10,904	2,726 14,270	3,767 10,443	(7,802) (10,788)	(4,035) (345)
Manila Volunteer Fire	142.443	12.105	12,421	-	2,322	25,589	-	-	6,499	10,904	14,270	20.162	(10,788) (1,019)	(345)
Mansfield Volunteer Fire	40,000	3,399	3,488	-	1,003	6,887	-	-	1,825	10,509	12,334	5,662	(8,499)	(2,837)
Marble Volunteer Fire	26,666	2,266	2,325	-	201	4,792	-	-	1,020		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 20,000	8,956 1,700	9,190 1,744	-	297 3,488	18,443 6,932	-	-	4,808 912	5,261 7,071	10,069 7,983	14,917 2,831	(3,653) (1,480)	11,264 1,351
Marmaduke Volunteer Police Marshall Volunteer Fire	73,110	6,213	6,375	-	3,400	12,626	-	-	3,336	11,713	15,049	10,348	(1,460) (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 Mcneil Volunteer Fire	98,499 93,944	8,371 7,984	8,589 8,192	-	14 4.632	16,974 20,808	-	-	4,494 4,286	15,534	20,028 4,286	13,942 13,297	(12,240) 6.034	1,702 19.331
Mcrae Volunteer Fire	93,944 47,777	4,060	4,166	-	4,632	20,808	-	-	4,200	1,399	4,200	6,762	(1,233)	5,529
Mcrae Volunteer Police	47,777	4,000	4,100	-	60	79	-	-	2,180	1,399	3,579	16	(1,233)	5,529
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	3,317	6,929	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 Monticello Volunteer Fire	160,665 65,833	13,654 5,595	14,010 5,741	-	11,661 6,062	39,325 17,398	-	-	7,330 3,004	155 3,653	7,485 6,657	22,741 9,318	7,444 (3,993)	30,185 5,325
Montrose Volunteer Fire	39.055	3,319	3,406	-	0,062 246	6.971	-	-	3,004	3,653	5.265	5.528	(3,993) (1,609)	5,325 3.919
Morning Star Fpa	132,666	11,274	11,569	-	7,275	30,118	-	-	6,053	3,403 -	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
Morriston 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	4 000	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

			Deferre	d Outflows of Res	sources			Deferre	ed Inflows of Res	sources			Pension Expense	
Employer	Net Pension Liability	Differences Between Expected ar Actual Experience	Investment d Earnings on Pension Plan	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Mountain Pine Volunteer Police	\$ 13,22	2 \$ 1,12	4 \$ 1,153	s -	\$ 255	\$ 2,532	\$-	\$-	\$ 603	\$ 6,848	\$ 7,451	\$ 1,871	\$ (2,075)	\$ (204)
Mountain View Volunteer Fire	172,1			-	1,037	30,672	-	-	7,852	4,040	11,892	24,361	(2,222)	22,139
Mountain View Volunteer Police	7,1			-	1,869	3,093	-	-	324	489	813	1,007	(2,811)	(1,804)
Mountainburg Volunteer Fire	201,60			-	13,707	48,430	-	-	9,201	12,099	21,300	28,544	6,022	34,566
Mountainburg Volunteer Police Mt Judea Area Volunteer Fire	6,21 159.99			-	- 247	1,081 27,796	-	-	286 7,300	3,311 735	3,597 8.035	889 22.646	(5,278) 564	(4,389) 23,210
Mulberry Police	12.00			-	3.520	5.586	-	-	7,300 547	735	8,035 1.251	22,646	3.124	4.822
Mulberry Volunteer Fire	172,88			_	17,235	47.004		-	7,888	8,739	16,627	24.471	3,734	28,205
Multipling volunteer Fire	86,66			-	866	15,788	-	-	3,954	0,700	3,954	12,267	1,107	13,374
Nashville Volunteer Fire	152,49			-	2,878	29,136	-	-	6,958	179	7,137	21,585	5,302	26,887
Natural Dam Volunteer Fire	20,66	6 1,75	6 1,802	-	140	3,698	-	-	943	3,190	4,133	2,925	(1,709)	1,216
New Blaine Rural Volunteer Fire	92,72			-	6,664	22,629	-	-	4,230	4,842	9,072	13,124	(3,861)	9,263
Newark Volunteer Fire	139,7			-	13,061	37,129	-	-	6,377	-	6,377	19,784	8,376	28,160
Newark Volunteer Police	16			-	90	119	-	-	8	-	8	24	50	74
Newcastle Rural Volunteer Fire	59,99			-	30,823	41,154	-	-	2,737	-	2,737	8,492	17,788	26,280
Newport Volunteer Fire Newport Volunteer Police	46,38			-	714 1,576	8,701 1.643	-	-	2,116 18	10,841 6,496	12,957 6,514	6,566 55	(5,037) (2,043)	1,529 (1,988)
Nimrod/Aplin Volunteer Fire	66.66			-	759	1,643	-	-	3.042	0,490	3.042	9.436	(2,043) 2.251	(1,966)
Nob Hill Volunteer Fire	153,94			-	759	27.264	-	-	7,023	2,935	9,958	21.789	2,231	24,277
Norfork Volunteer Police	11,29			-	1,347	3,292	-	-	515	2,000	515	1,599	773	2,372
Norman Volunteer Fire	73,33			-	1,338	13,965	-	-	3,346	-	3,346	10,380	5,893	16,273
Norphlet Volunteer Fire	106,66	6 9,06	5 9,301	-	3,636	22,002	-	-	4,866	2,533	7,399	15,098	1,035	16,133
Norphlet Volunteer Police	6,66			-	46	1,194	-	-	304	245	549	944	(1,674)	(730)
North Crossett Volunteer Fire	72,72			-	-	12,521	-	-	3,318	9,045	12,363	10,293	(9,446)	847
North Pulaski Fpd	120,88			-	1,335	22,151	-	-	5,515	24,350	29,865	17,111	(25,861)	(8,750)
Northeast Benton Co.	255,44 86,1			-	672	43,984 15,499	-	-	11,654 3,929	12,736 13,437	24,390 17,366	36,156 12,188	(11,075)	25,081 3,954
Northeast Greene County Fire District Northeast Lakeside Volunteer Fire	87,22			-	14,230	29,248	-	-	3,929	3,709	7,688	12,100	(8,234) (410)	3,954 11,935
Northeast Saline County Fire	98.10			-	15,784	32,687	-	-	4,479	3,709	4.479	13.895	14.986	28,881
Northside Volunteer Fire	39.88			_	10,704	6.884		-	1.820	6.744	8,564	5.646	(5,127)	519
Northside Volunteer Fire	79,99			-	-	13,775	-	-	3,650	21,867	25,517	11,323	(18,340)	(7,017)
Oak Grove Fire Protection Dist. #25	112,38			-	10,795	30,146	-	-	5,128	-	5,128	15,908	6,301	22,209
Oak Grove Volunteer Fire	126,94	3 10,78	8 11,070	-	42,720	64,578	-	-	5,792	382	6,174	17,968	23,005	40,973
Oil Trough Volunteer Fire	99,49			-	4,029	21,161	-	-	4,539	255	4,794	14,083	(574)	13,509
Ola Volunteer Fire	80,49			-	4,267	18,128	-	-	3,673	-	3,673	11,394	2,650	14,044
Ola Volunteer Police	12,6			-	1,755	3,927	-	-	575	1,020	1,595	1,785	459	2,244
Oppelo Volunteer Fire	86,22			-	562 3.786	15,408 6,177	-	-	3,934 634	8,453	12,387 634	12,204 1,966	(4,497) 2.784	7,707 4,750
Oppelo Volunteer Police Osceola Volunteer Fire	13,88			-	3,786 5,947	16,632	-	-	2,831	2,350	5,181	8,783	2,784 7,829	4,750
Osceola Volunteer Police	26,66			-	5,947	4,683	-	-	1,217	3.584	4,801	3.774	(3,475)	299
Ouachita Co Fd #1	53.3			_	64	9.247		-	2,433	5,083	7,516	7,549	(8,198)	(649)
Ouachita Volunteer Fire	74,44			-	38,548	51,367	-	-	3,396	-	3,396	10,537	22,111	32,648
Oxley Volunteer Fire	26,66	6 2,26	6 2,325	-	34	4,625	-	-	1,217	2,323	3,540	3,774	(6,781)	(3,007)
Ozark Volunteer Fire	117,60	6 10,00	0 10,261	-	4,130	24,391	-	-	5,368	7,645	13,013	16,655	1,959	18,614
Ozark Volunteer Police	20,77			-	261	3,839	-	-	948	9,513	10,461	2,941	(5,674)	(2,733)
Pangburn Volunteer Fire	226,66	5 19,26	3 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	65,22			-	4,016	15,246	-	-	2,976	7,554	10,530	9,232	1,279	10,511
Paragould Volunteer Police Paris Volunteer Fire	39,33 106,55			-	200 690	6,973 19,037	-	-	1,795 4,861	3,992 210	5,787 5,071	5,567 15,082	(3,040) (1,060)	2,527 14,022
Paris volunteer Fire Parkin Volunteer Fire	106,5			-	690	19,037	-	-	2,684	5,473	8,157	15,082 8,327	(1,060) (6,132)	2,195
Parthenon Volunteer Fire	87,99			-	6,265	21,418	-	-	4,015	5,887	9,902	12,456	8,792	2,195
Patterson Volunteer Fire	67,6			_	3,909	15,551	_	-	3.085	4,970	8.055	9,570	(3,696)	5,874
Patterson Volunteer Police	6,66			-	30	1,178	-	-	304	3,685	3,989	944	(1,858)	(914)
Pea Ridge Volunteer Fire	105,6		5 9,209	-	1,698	19,882	-	-	4,818	76,825	81,643	14,948	(42,898)	(27,950)

			Deferred	l Outflows of Re	sources			Deferre	d Inflows of Res	ources			Pension Expense	
Employer	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Pea Ridge Volunteer Police	\$ 26,444	\$ 2,247	\$ 2,306	s -	\$ 10,423	\$ 14,976	s -	\$-	\$ 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 33,333	4,004 2.833	4,108 2,907	-	10,656 248	18,768 5,988	-	-	2,149 1,521	510	2,659 1,521	6,668 4,718	2,672 233	9,340 4,951
Pine Ridge Volunteer Fire Pine Village Volunteer Fire	77,333	6,572	2,907	-	248	13,524	-	-	3,528	4,161	7,689	4,718	233	4,951
Pineville Volunteer Fire	102,832	8,739	8,967	-	208	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	-	-	4,032	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 34	-	91	4,682	-	-	1,217	3,322	4,539	3,774 55	(1,749) 117	2,025
Portland Volunteer Police Pottsville Volunteer Fire	389 92,777	33 7,885	34 8,090	-	210 3,549	277 19,524	-	-	18 4,233	33,054	18 37,287	13,132	(9,510)	172 3,622
Pottsville Volunteer Police	27,222	2,313	2,374	-	2,493	7,180	-	-	1,242	19,093	20,335	3,853	(9,510) 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	79,999 121,221	6,799 10.302	6,976	-	123 1.355	13,898	-	-	3,650	2,977 1.294	6,627	11,323 17,158	73	11,396
Rector Volunteer Fire Rector Volunteer Police	121,221 13,000	10,302	10,571 1,134	-	1,355	22,228 3,161	-	-	5,531 593	1,294	6,825 4,019	17,158	(7,370) (758)	9,788 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	0,000	608	1,887	(4,040) 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 Rondo Volunteer Fire	- 6.667	- 567	- 581	-	- 5	- 1.153	-	-	- 304	2 3.341	2 3.645	944	(581)	(581) (997)
Rose Bud Volunteer Fire	100,888	8,574	8,798	-	595	17,967	-	-	4,603	8,229	12,832	14,280	(1,941) (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	18,856	(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 Sardis Fire Protection District	13,333 132,110	1,133 11,227	1,163 11,520	-	100 17,046	2,396 39,793	-	-	608 6,027	603	608 6,630	1,887 18,699	95 9,881	1,982 28,580
Sardis Fire Protection District Scotland Area Fire & Emergency	132,110	11,227	11,520	-	17,046	39,793	-	-	6,027	1,207	6,630 7.381	18,699	9,881 4.501	28,580
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
		2,500	2,200		2,521	_1,000			2,.00	_,	.,		.,200	,_02

			Deferred	Outflows of Res	sources			Deferre	ed Inflows of Res	Pension Expense					
Employer	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense	
Se Jefferson Co Volunteer Fire	\$ 66,388	\$ 5,642	\$ 5,789	s -	\$ 760	\$ 12,191	s -	\$ -	\$ 3,029	\$ 252	\$ 3,281	\$ 9,397	\$ 2,058	\$ 11,455	
Searcy Volunteer Fire	13,333		1,163	-	98	2,394	· -	÷ -	608	• 202	608	1,887	¢ 2,000 94	1,981	
Searcy Volunteer Police	66,666		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		8,066	-	20,641	36,568	-	-	4,220	2,101	6,321	13,092	2,701	15,793	
Shannon Hills Volunteer Police	39,166		3,415	-	6,651	13,395	-	-	1,787	-	1,787	5,544	3,286	8,830	
Shaw Volunteer Fire Protection	92,333		8,052	-	3,520	19,419	-	-	4,213	225	4,438	13,069	(72)	12,997	
Sheridan Volunteer Fire	162,999		14,214	-	2,222	30,288	-	-	7,437	16,030	23,467	23,071	(8,293)	14,778	
Sherwood Volunteer Police	20,444		1,783	-	10,933	14,453	-	-	933	-	933	2,894	6,120	9,014	
Siloam Springs Volunteer Fire Siloam Springs Volunteer Police	39,889 7,389		3,478 644	-	10,015 3,885	16,883 5,157	-	-	1,820 337	1,356	3,176 337	5,646 1,046	4,251 2,203	9,897 3,249	
Sixth District Volunteer Fire	120,110		10,474	-	1,132	21,813	-	-	5,480	3,093	8,573	17,001	(2,291)	14,710	
Smackover Volunteer Fire	119,999		10,464		844	21,506			5,400	432	5,907	16,985	(1,381)	15,604	
Smackover Volunteer Police		-	-	-	1	21,000	-	-	-	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		8,701	-	48	17,228	-	-	4,552	1,342	5,894	14,123	(1,094)	13,029	
South Greene County Volunteer Fire	98,888		8,623	-	2,765	19,792	-	-	4,512	3,836	8,348	13,997	1,288	15,285	
South Mountain Volunteer Fire	33,111		2,887	-	197	5,898	-	-	1,511	1,052	2,563	4,687	(6,718)	(2,031)	
Southbend Volunteer Fire	113,610		9,907	-	467	20,029	-	-	5,183	17,551	22,734	16,081	(12,284)	3,797	
Southridge Volunteer Fire Southside Volunteer Fire	111,721 192,276		9,742 16,767	-	2,292 20.600	21,529 53,707	-	-	5,097 8,772	1,205 6,800	6,302 15,572	15,813 27,215	(1,587) 7,652	14,226 34,867	
Sparkman Volunteer Fire	92,333		8,052	-	13,754	29,653	-	-	4,213	0,800	4,213	13,069	6,284	19,353	
Sparkman Volunteer Police	32,000	7,047	0,032		79	29,033			4,213	7,446	7,446	13,003	(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		1,700	-	10,529	13,886	-	-	890	1,706	2,596	2,760	4,135	6,895	
Stephens Volunteer Fire	66,666		5,813	-	-	11,479	-	-	3,042	5,004	8,046	9,436	(4,937)	4,499	
Strawberry Volunteer Fire	93,166		8,124	-	9,823	25,865	-	-	4,251	789	5,040	13,187	2,802	15,989	
Strickler Volunteer Fire	60,444		5,271	-	4,087	14,495	-	-	2,758	-	2,758	8,555	2,489	11,044	
Strong Volunteer Fire Strong Volunteer Police	93,333 278		8,139 24	-	657 150	16,728 198	-	-	4,258 13	1,227	5,485 13	13,210 39	(8,100) 84	5,110 123	
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		4,941		6,250	16.007			2,585	2,004	2,585	8.021	9.581	17.602	
Sulphur Rock Area Volunteer Fire	66,666		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		5,232	-	69	10,400	-	-	2,737	1,854	4,591	8,492	(4,711)	3,781	
Sunset Rural Volunteer Fire	59,999		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	54,277	4,613	4,733	-	1,238	10,584	-	-	2,476	13 11,006	13 13,482	7,682	(160) (345)	(160) 7,337	
Taylor Volunteer Fire Texarkana Volunteer Police	34,277	4,013	4,733	-	1,230	10,364	-	-	2,470	1,721	1.721	7,002	(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	2,303	13.568	
Timbo Volunteer Fire	146,054		12,736	_	1,517	26,665	_	-	6,664	11,329	17,993	20,673	3,566	24,239	
Tinsman Volunteer Fire	46,666		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		4,278	-	13,112	21,559	-	-	2,238	-	2,238	6,943	13,105	20,048	
Tontitown Volunteer Police	67,333		5,872	-	1,885	13,479	-	-	3,072	6,587	9,659	9,530	(2,244)	7,286	
Town Of Concord Police	26,666		2,325	-	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	

			Deferred	I Outflows of Res	sources			Deferre	ed Inflows of Res	Pension Expense					
Employer	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense	
Town Of St. Charles Volunteer Fire	\$ 66,666	\$ 5,666	\$ 5,813	s -	\$ 497	\$ 11,976	s -	\$-	\$ 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 67,333	529 5,722	543 5,872	-	217	1,289 22,500	-	-	284 3,072	10,436	10,720	881 9.530	(5,716) 2,771	(4,835) 12,301	
Tull Fire & Rescue Turrell Volunteer Fire	20,000	1,700	1.744	-	10,906 148	3,592	-	-	3,072 912	678	3,750 912	2,831	2,771	2,973	
Turtle Creek Volunteer Fire	146.610	12,460	12,785		518	25.763		-	6.689	7.186	13.875	2,031	728	2,373	
Tyronza Volunteer Fire	105.832	8,994	9,229	-	3.026	21,249	-	-	4,828	3.023	7.851	14,980	(2.941)	12.039	
Tyronza 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	2,977	6,622	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	-	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 6,667	14,608 567	14,989 581	-	6,496 48	36,093	-	-	7,842 304	7,372	15,214 304	24,329 944	8,966 (545)	33,295 399	
Vilonia Volunteer Police Viola Volunteer Fire	59,999	5,099	5,232	-	40 645	1,196 10,976	-	-	2,737	1,440	4,177	8,492	(545)	7,716	
Wabbaseka Volunteer Fire	31.778	2,701	2.771	-	4.845	10,370	-	-	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	6,667 213,332	567 18,130	581 18,603	-	202 7,405	1,350 44,138	-	-	304 9,733	8,314 285	8,618 10,018	944 30,195	(6,371) 7,121	(5,427) 37,316	
Warren Volunteer Fire Washington Volunteer Fire	81,333	6,912	7,092	-	1,635	44,138	-	-	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 22	8,261	-	-	2,139	3,119	5,258	6,637	(2,100)	4,537	
West Memphis Volunteer Police West Point Volunteer Fire	67,111 46.666	5,703 3,966	5,852 4.069	-	3.718	11,577 11,753	-	-	3,062 2,129	1,305	4,367 2,129	9,499 6.605	2,180 2,256	11,679 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	25,687	-	-	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	19,737	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	396 204	3,133	8,492	4,983 358	13,475	
Williams Junction Volunteer Fire Wilmar Volunteer Fire	53,333 53,277	4,532 4,528	4,651 4,646	-	1,956 7,169	11,139 16.343	-	-	2,433 2,431	204 1.448	2,637 3.879	7,549 7.541	358 1.415	7,907 8,956	
Wilmar Volunteer Fire	39,500	4,528	4,646 3,444	-	7,109	6,801	-	-	1,802	6,912	8,714	5,591	(7,051)	(1,460)	
Wilmot Volunteer Police	56	5,557	5,444	-	30	40	-	-	1,602	0,012	3	5,591	(7,031)	(1,400)	
	80	0	0		00	40			0		0	0			

Employer	Net Pension Liability		Net Difference Between Projected and Differences Actual Expected and Expected and Pension Plan Experience Investments		d Outflows of Resources Changes in Proportion and Differences Between Employer Cont. and Changes of Assum. Cont.		Total Deferred Outflows of Resources		Differences Between		Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments		ed Inflows of Res Changes of Assum.		Sources Changes in Proportion and Differences Between Employer Cont. and Share of Cont.		Total eferred lows of sources	Prop. Share of Plan Pension Expense		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 Wilson Volunteer Fire	\$	889 59,999	\$	76 5,099	\$	78 5,232	\$	-	\$ 362 1,603	\$	516 11,934	\$ -	\$	5 - -	\$	41 2,737	\$	1,564 7,023	\$	1,605 9,760	\$	126 8,492	\$	350 3,241	\$	476 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
	\$	48,791,971	\$4	,146,544	\$ 4	,254,723	\$	-	\$ 2,746,257	\$ 1	1,147,524	\$ -	\$	<u> </u>	\$	2,226,058	\$2	,935,626	\$ 5	5,161,684	\$ (	6,906,090	\$	(195,387)	\$ (	6,710,703

## 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 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; 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; 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.

# 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.

## 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:

	Paid	Volunteer	Total			
Total pension liability Plan's fiduciary net position	\$ 3,776,617,567 2,775,679,653	\$ 174,717,902 125,925,931	\$ 3,951,335,469 2,901,605,584			
Net pension liability	\$ 1,000,937,914	\$ 48,791,971	\$ 1,049,729,885			
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 Investment rate of return Actuarial cost method 2.25% 7.25% Entry age normal

## 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	04.007	7 477 040	7,501,313
	24,297	7,477,016	7,301,313
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
	<u>, , ,</u>	· · ·	, ,
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	\$ 2,901,605,584	\$ 292,897,132	\$ 3,194,502,716

## 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.

**Board of Trustees** Arkansas Local Police and Fire Retirement System April 19, 2024 Page 2

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

This 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

Carry T. Alladt For

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

HGB/CTA:dj

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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)	Decembe	er 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	73.509	6 72.07%					
Net Pension Liability as a Percentage							
of Covered Payroll	217.619	6 N/A					
Development of the Single Discount Rate							
Single Discount Rate	7.259	6 7.25%					
Long-Term Expected Rate of Investment Return	7.259	6 7.25%					
Long-Term Municipal Bond Rate*	3.779	6 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

		P	aid		Volunteer			
		Sei	•		Serv	Service		
	Deferred					Deferred		Deferred
	Outflows Deferred Inflows			ows Outflows			Inflows	
	c	of Resources of Resources		of Resources		0	f 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 constructe 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	Volunteer	
	Service	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	١	/olunteer Service
A. Outflows (Inflows) of Resources Due to Liabilities			
1. Difference between expected and actual experience			
of the Total Pension Liability (gains) or losses	\$ 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			Inflows	Net Outflows		
	0	f Resources	C	of Resources	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		c	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)
<ol><li>Net difference between projected and actual</li></ol>						
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 2025 2026 2027 2028 Thereafter	\$	44,985,115 73,823,995 92,920,938 (39,457,121) - -				
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		of	Inflows 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		o	Inflows f 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 f 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)	
<ol><li>Net difference between projected and actual</li></ol>							
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	C	et 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	Volunteer	
	Service	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	-	-	-
<ol> <li>Difference between expected and actual experience of the Total Pension Liability</li> </ol>	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)

						Net Pension Liability at a Discount Rate 1%	Net Pension Liability at a Discount Rate 1% Lower
Employer				Proportionate	Rate	Higher	Lower
Number	Employer Name	Co	ntribution	Share	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	Altheimer Police		11,400	0.01033%	103,401	55 <i>,</i> 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
	Beaver Lake Fire		45,574	0.04130%	413,368	223,623	647,953
	Beebe Fire		52,695	0.04775%	477,957	258,564	749,197
	Bella Vista Fire		1,113,294	1.00884%	10,097,855	5,462,720	15,828,372
	Bella Vista Police		731,526	0.66289%	6,635,124	3,589,458	10,400,546
	Benton Fire		1,161,741	1.05274%	10,537,282	5,700,440	16,517,172
	Benton Police		1,101,742	0.99837%	9,993,076	5,406,036	15,664,130
	Bentonville Fire		1,915,424	1.73571%	17,373,375	9,398,618	27,232,737
	Bentonville Police		1,700,737	1.54117%	15,426,111	8,345,190	24,180,403
	Berryville Police		199,295	0.18060%	1,807,656	977,902	2,833,497
	Bethel Heights Police			0.00000%	1,007,000		2,000,107
	Black Rock Police		7,698	0.00698%	69,823	37,773	109,447
	Blytheville Fire		344,503	0.31218%	3,124,729	1,690,410	4,898,007
	Blytheville Police		417,618	0.37844%	3,787,900	2,049,171	5,937,527
	Bono Police		50,888	0.04611%	461,567	249,698	
	Bradford Police		25,722	0.02331%	233,305	126,213	723,505 365,705
	Bradley Police		4,936	0.00447%	44,771	24,220	70,178
	Brinkley Fire		9,892	0.00896%	89,723	48,538	140,641
	Brinkley Police		79,435	0.07198%	720,495	389,772	1,129,375
	Brookland Police		118,166	0.10708%	1,071,795	579,818	1,680,037
	Bryant Fire		710,043	0.64342%	6,440,268	3,484,045	10,095,109
	Bryant Police		699,940	0.63427%			
	Buford Fire		10,839		6,348,631	3,434,471 53,185	9,951,469
	Bull Shoals Fire			0.00982%	98,312 90,920		154,105
			10,024	0.00908%		49,186	142,517
	Bull Shoals Police		38,345	0.03475%	347,799	188,152 2,953,844	545,174
	Cabot Fire Cabot Police		601,989	0.54551%	5,460,191 5,729,695		8,558,840
			631,702	0.57243%		3,099,640	8,981,288
	Caddo Valley Fire		6,516	0.00590%	59,102	31,973	92,642
	Caddo Valley Police		33,978	0.03079%	308,189	166,724	483,086
	Calion Police		1,638	0.00148%	14,857	8,037	23,288
	Camden Fire		342,296	0.31018%	3,104,710	1,679,581	4,866,629
	Camden Police		229,069	0.20758%	2,077,713	1,123,998	3,256,812
	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



				Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
Employer			Proportionate	Nate	ingliei	Lower
Number	Employer Name	Contribution	Share	7.25%	8.25%	6.25%
298422	Carlisle Police	\$ 42,996	0.03896%	\$ 389,984	\$ 210,973	\$ 611,300
	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
	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
	Danville Police	42,873	0.03885%	388,869	210,370	609,551
	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
	De Queen Police	192,295	0.17425%	1,744,164	943,555	2,733,974
	Decatur Police	114,172	0.10346%	1,035,569	560,220	1,623,252
	Dermott Police	35,349	0.03203%	320,624	173,451	502,578
	Des Arc Police	76,838	0.06963%	696,940	377,029	1,092,452
	Devalls Bluff Police	9,224	0.00836%	83,664	45,260	131,143
	DeWitt Police	89,085	0.08073%	808,023	437,123	1,266,575
	Diamond City Police	16,309	0.01478%	147,927	80,025	231,875
	Diaz Police	12,230	0.01108%	110,929	60,010	173,881
	Dierks Police	42,870	0.03885%	388,842	210,355	609,509
	Dover Police	66,480	0.06024%	602,990	326,205	945,186
	Earle Police	20,104	0.01822%	182,348	98,646	285,831
	East Camden Police	1,202	0.001022%		5,898	17,090
	El Dorado Fire	591,795	0.53627%	10,902 5,367,729		
	El Dorado Police	540,051	0.48938%		2,903,824	8,413,906
	Elkins Fire	22,053	0.48938%	4,898,398	2,649,926	7,678,231
	Elkins Police	133,745		200,026 1,213,101	108,210	313,541
			0.12120%		656,261 398,379	1,901,533
	Elm Springs Police Eureka Springs Fire	81,189	0.07357%	736,405		1,154,313
		163,964	0.14858%	1,487,195	804,540	2,331,175
	Eureka Springs Police	174,669	0.15828%	1,584,292	857,067	2,483,374
	Evening Shade Police	-	0.00000%	-	-	-
	Fairfield Bay Police	63,803	0.05782%	578,709	313,069	907,126
	Farmington Fire	169,894	0.15395%	1,540,981	833,637	2,415,485
	Farmington Police	270,219	0.24487%	2,450,954	1,325,913	3,841,866
	Fayetteville Fire	2,957,398	2.67992%	26,824,341	14,511,384	42,047,110
	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



				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
mployer			Proportionate	7 25%		
Number	Employer Name Flippin Police	Contribution \$ 79,637	Share	7.25%	8.25% \$ 390,763	6.25%
	Forrest City Fire	\$ 79,637 262,753	0.07217% 0.23810%	\$ 722,328 2,383,236		\$ 1,132,247
	Forrest City Police	348,503			1,289,278	3,735,718
	Fort Smith Fire	2,602,622	0.31580% 2.35843%	3,161,010 23,606,433	1,710,037	4,954,877 37,003,045
	Fort Smith Police	2,002,022	1.92995%	19,317,647	12,770,566 10,450,426	30,280,380
	Friendship Police				10,430,428	
		2,328	0.00211%	21,116	,	33,099
	Gassville Fire Gassville Police	11,590	0.01050%	105,124	56,870	164,782
		50,353	0.04563%	456,714	247,072	715,899
	Gentry Fire	11,125	0.01008%	100,907	54,588	158,171
	Gentry Police	147,185	0.13338%	1,335,005	722,209	2,092,618
	Gillett Police	13,562	0.01229%	123,011	66,546	192,819
	Glenwood Police	24,982	0.02264%	226,593	122,582	355,184
	Goshen Police	74,991	0.06795%	680,187	367,966	1,066,192
	Gosnell Police	68,966	0.06250%	625,539	338,403	980,531
	Gravel Ridge Fire Protection Dist.	32,133	0.02912%	291,454	157,670	456,854
	Gravette Fire	60,533	0.05485%	549,049	297,024	860,634
	Gravette Police	137,116	0.12425%	1,243,676	672,802	1,949,463
	Green Forest Police	141,141	0.12790%	1,280,184	692,552	2,006,683
	Greenbrier Fire	13,254	0.01201%	120,217	65,035	188,440
	Greenbrier Police	136,926	0.12408%	1,241,953	671,870	1,946,759
	Greenland Police	56,198	0.05093%	509,730	275,753	799,00
	Greenwood Fire	19,584	0.01775%	177,632	96,095	278,43
	Greenwood Police	280,069	0.25379%	2,540,296	1,374,245	3,981,910
	Greers Ferry Police	33,768	0.03060%	306,284	165,693	480,10
776522	Hackett Police	19,440	0.01762%	176,326	95,388	276,39
804422	Hampton Police	29,593	0.02682%	268,416	145,207	420,742
813333	Hardy Fire	4,105	0.00372%	37,233	20,142	58,36
813322	Hardy Police	36,744	0.03330%	333,277	180,296	522,41
823022	Harrisburg Police	64,663	0.05860%	586,510	317,289	919,35
834633	Harrison Fire	413,536	0.37474%	3,750,875	2,029,142	5,879,49
834622	Harrison Police	485,842	0.44026%	4,406,709	2,383,933	6,907,50
843522	Hartford Police	8,636	0.00783%	78,331	42,375	122,78
847832	Haskell Fire	5,030	0.00456%	45,623	24,681	71,51
847822	Haskell Police	48,621	0.04406%	441,005	238,574	691,27
862133	Heber Springs Fire	64,014	0.05801%	580,623	314,104	910,12
862122	Heber Springs Police	179,245	0.16243%	1,625,797	879,521	2,548,43
865622	Hector Police	8,571	0.00777%	77,741	42,056	121,85
864833	Helena-West Helena Fire	246,835	0.22368%	2,238,855	1,211,172	3,509,40
864823	Helena-West Helena Police	163,839	0.14847%	1,486,061	803,926	2,329,39
866422	Hermitage Police	13,747	0.01246%	124,689	67,454	195,449
885022	Highfill Police	59,810	0.05420%	542,492	293,476	850,35
890732	Highland Fire	6,131	0.00556%	55,610	30,084	87,16
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	693,81
892322	Holly Grove Police	1,938	0.00176%	17,578	9,509	27,55
	Hope Fire	165,318	0.14981%	1,499,476	811,184	2,350,42
911337	Hot Springs Fire	1,387,653	1.25746%	12,586,360	6,808,947	19,729,09
	Hot Springs Police	1,971,820	1.78681%	17,884,901	9,675,342	28,034,55
	Hot Springs Village Fire	298,702	0.27068%	2,709,302	1,465,673	4,246,82
	Hot Springs Village Police	255,153	0.23121%	2,314,302	1,251,987	3,627,66
	Hoxie Fire		0.00000%			-,- ,
	Hoxie Police	32,047	0.02904%	290,674	157,248	455,633
	Hughes Police	12,899	0.01169%	116,997	63,293	183,393
941522						



				Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
Employer Number	Employer Name	Contribution	Proportionate Share	7.25%	8.25%	6.25%
	Huntington Police	ś -	0.00000%			
	Huntsville Fire	20,947	0.01898%	189,995	102,783	297,816
	Huntsville Police	118,621	0.10749%		582,050	
	Huttig Police	7,200		1,075,922	35,329	1,686,506
	Jacksonville Fire	951,391	0.00652%	65,306 8,629,355		102,367
	Jacksonville Police	682,967	0.86213%		4,668,293	13,526,499 9,710,153
	Jasper Police	17,315	0.61889%	6,194,682	3,351,188 84,961	
	Johnson Area Fire Department	17,515	0.01569% 0.00000%	157,051	84,901	246,178
	Johnson Fire	- 86,093	0.07802%	- 780,885	422,442	1 224 026
		107,684				1,224,036
	Johnson Police		0.09758%	976,721	528,385	1,531,008
	Jonesboro Fire	1,854,765	1.68074%	16,823,183	9,100,975	26,370,312
	Jonesboro Police	2,358,213	2.13695%	21,389,583	11,571,298	33,528,135
	Judsonia Police	56,378	0.05109%	511,363	276,636	801,560
	Junction City Police	-	0.00000%	-	-	-
	Kensett Police	32,504	0.02945%	294,819	159,491	462,129
	Kibler Police	16,201	0.01468%	146,947	79,495	230,339
	Lake City Police	44,918	0.04070%	407,418	220,404	638,626
	Lake Hamilton Fire	-	0.00000%	-	-	-
	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
	Magnolia Police	258,297	0.23406%	2,342,818	1,267,414	3,672,364
	Malvern Fire	224,448	0.20339%	2,035,800	1,101,323	3,191,112
	Malvern Police	272,255	0.24671%	2,469,421	1,335,903	3,870,813
	Manila Fire	276	0.00025%	2,503	1,354	3,924
	Manila Police	74,606	0.06761%	676,695	366,077	1,060,718
	Mansfield Police	33,734	0.03057%	305,976	165,526	479,617
	Marianna Fire	19,586	0.01775%	177,650	96,105	278,466
	Marianna Police	85,845	0.07779%	778,636	421,225	1,220,510
	Marion Fire	17,273			84,755	
	Marion Police	378,684	0.01565%	156,670 3,434,759	1,858,130	245,581 5,383,979
	Marked Tree Police		0.34315%			
		72,002	0.06525%	653,076	353,300	1,023,696
	Marmaduke Police	54,708	0.04958%	496,215	268,442	777,817
	Marshall Police	23,786	0.02155%	215,745	116,713	338,180
	Marvell Police	36,152	0.03276%	327,908	177,391	513,995
	Maumelle Fire	595,710	0.53982%	5,403,239	2,923,035	8,469,568
	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



				Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
Employer	<b>F I N</b>		Proportionate	7.05%	0.05%	6.95%
Number	Employer Name	 ntribution	Share	7.25%	8.25%	6.25%
	Mayflower Police	\$ 89,856	0.08143%	. ,		\$ 1,277,537
	McCrory Police	50,362	0.04564%	456,796	247,117	716,027
	McGehee Fire	97,573	0.08842%	885,012	478,772	1,387,254
	McGehee Police	100,103	0.09071%	907,959	491,186	1,423,225
	McRae Police Mena Fire	12,143	0.01100%	110,140	59,583	172,644
		35,922	0.03255%	325,822	176,262	510,725
	Mineral Springs Police	27,002	0.02447%	244,915	132,494	383,904
	Monette Police Monticello Fire	41,989	0.03805%	380,851	206,032	596,983
		118,219	0.10713% 0.00027%	1,072,276	580,078	1,680,791
	Montrose Police	300		2,721	1,472	4,265
	Morning Star FPA Morrilton	8,760	0.00794%	79,455	42,984	124,546
	Mountain Home Fire	11,244	0.01019%	101,986	55,172	159,863
		415,278	0.37631%	3,766,675	2,037,689	5,904,258
	Mountain Home Police Mountain Pine Police	472,842	0.42848%	4,288,795	2,320,145	6,722,680
	Mountain View Police	23,578	0.02137%	213,858	115,693	335,223
		88,333	0.08005% 0.00870%	801,202	433,433	1,255,883
	Mountainburg Police Mulberry Police	9,600		87,074	47,105	136,489 419,163
	Mulberry Police	29,482 38,269	0.02672% 0.03468%	267,409 347,109	144,663 187,779	544,093
	Nashville Fire	20,366				289,556
	Newport Fire	20,500	0.01846%	184,725	99,932 1,176,147	
	Newport Police		0.21721%	2,174,112		3,407,917
	Nob Hill Fire	228,063 15,298	0.20667% 0.01386%	2,068,589	1,119,061	3,242,509
	Not hill file North Little Rock Fire	2,826,652	2.56144%	138,757 25,638,442	75,064 13,869,838	217,501 40,188,215
	North Little Rock Police	3,277,176	2.96970%	29,724,807	16,080,473	46,593,586
	Northeast Lakeside Association Fire	3,277,178 11,919	0.01080%	108,108	58,484	
	Oak Grove Fire Protection Dist. #25	22,659	0.02053%	205,523	111,183	169,460
	Ola Police	33,166	0.02033%	300,824	162,739	322,157 471,541
	Oppelo Police	2,477	0.00224%	22,467	12,154	35,217
	Osceola Fire	222,668	0.20178%	2,019,655	1,092,589	3,165,805
	Osceola Police	322,675	0.29240%	2,926,743	1,583,304	4,587,665
	Ozark Fire	14,861	0.01347%	134,793	72,920	211,288
	Ozark Police	96,702	0.08763%	877,111	474,498	1,374,871
	Pangburn Police	17,682	0.01602%	160,380	86,762	251,396
	Paragould Fire	495,190	0.44873%	4,491,497	2,429,802	7,040,415
	Paragould Police	619,660	0.56152%	5,620,471	3,040,553	8,810,080
	Patterson Police	8,820	0.00799%	80,000	43,278	125,399
	Pea Ridge	164,579	0.14914%	1,492,773	807,558	2,339,919
	Pea Ridge Police	248,947	0.22559%	2,258,012	1,221,535	3,539,430
	Perla Police	2,220	0.00201%	20,136	10,893	31,563
	Perryville Police	60,640	0.05495%	550,020	297,549	862,155
	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
	Pleasant Plains Police	16,528	0.01498%	149,913	81,100	234,989
	Pocahontas Fire	71,427	0.06473%	647,861	350,479	1,015,521
	Pocahontas Police	184,919	0.16757%	1,677,262	907,362	2,629,105
	Portland Police	9,962	0.00903%	90,358	48,882	141,636
	Pottsville Police	67,142	0.06084%	608,995	329,453	954,598
	Prairie Grove Fire	83,443	0.07561%	756,849	409,439	1,186,359
	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
	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



				Lia	Net Pension ability Under rrent Discount Rate	I	Net Pension Liability at a count Rate 1% Higher	I	Net Pension Liability at a count Rate 1% Lower
Employer			Proportionate		Nate		Ingliei		Lower
Number	Employer Name	Contribution	Share		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%		-		-		-
	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
	Stuttgart Police	328,564	0.29774%		2,980,158		1,612,200		4,671,392
	Sulphur Police	27,283	0.02472%		247,464		133,872		387,899
	Swifton Police	7,896	0.00716%		71,619		38,744		112,262
	Texarkana Fire	924,297	0.83757%		8,383,605		4,535,348		13,141,287
	Texarkana Police	1,051,239	0.95261%		9,535,001		5,158,228		14,946,098
	Tontitown Fire	73,334	0.06645%		665,158		359,836		1,042,634
	Tontitown Police	234,739	0.21271%		2,129,142		1,151,819		3,337,426
	Town of Highfill Fire	5,772	0.00523%		52,353		28,322		82,064
	Trumann Fire	66,937	0.06066%		607,135		328,447		951,684
	Trumann Police	191,661	0.17368%		1,738,413		940,444		2,724,960
	Tuckerman Police	28,290	0.02564%		256,597		138,814		402,216
	Tyronza Police	19,418	0.01760%		176,126		95,280		276,077
	Van Buren Fire	670,912	0.60796%		6,085,340		3,292,036		9,538,760
	Van Buren Police	589,953	0.53460%		5,351,021		2,894,786		8,387,717
	Vilonia Fire	22,416	0.02031%		203,319		2,894,780		318,702
	Vilonia Police	110,329	0.09998%		1,000,712		541,363		1,568,614
	Waldo Police	5,204	0.00472%		47,202		25,535		73,988
	Waldor Police								
		86,273	0.07818% 0.09154%		782,518		423,325		1,226,595
	Walnut Ridge Fire	101,017			916,249		495,671		1,436,220
	Walnut Ridge Police	92,769	0.08406%		841,438		455,200		1,318,953
	Ward Police	13,950	0.01264%		126,530		68,450		198,336
	Ward Police	141,856	0.12855%		1,286,669		696,060		2,016,852
	Warren Fire	43,968	0.03984%		398,801		215,743		625,120
	Weiner Police	8,503	0.00771%		77,124		41,723		120,892
	West Fork Fire	24,554	0.02225%		222,711		120,482		349,099
	West Fork Police	64,391	0.05835%		584,042		315,954		915,486
	West Memphis Fire	872,384	0.79053%		7,912,741		4,280,621		12,403,209
	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



					Net Pension Liability Under Current Discount Rate		Net Pension Liability at a count Rate 1% Higher	L	let Pension iability at a count Rate 1% Lower
Employer				Proportionate					
Number	Employer Name	Contribution		Share	7.25%	8.25%		6.25%	
2081822 Whit	e Hall Police	\$	200,114	0.18134%	\$ 1,815,084	\$	981,921	\$	2,845,141
2100822 Wilm	not Police		10,888	0.00987%	98,757		53,425		154,801
2109122 Wilso	on Police		14,611	0.01324%	132,525		71,693		207,733
2119933 Wyn	ne Fire		102,550	0.09293%	930,154		503,193		1,458,015
2119922 Wyn	ne 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



					Net Pension	Net Pension	Net Pension
					Liability Under	Liability at a Discount Rate 1%	Liability at a
					Rate	Higher	Lower
Employer				Proportionate	Nate	nigilei	Lower
Number	Employer Name	Con	tribution	Share	7.25%	8.25%	6.25%
	101-Gamaliel FPD #5	\$	13,788	0.26165%			
	70 West Fire Protection District Fire	Ŧ	12,948	0.24571%	119,888	64,525	188,981
	Alexander Volunteer Fire		5,460	0.10361%	50,555	27,210	79,691
	Alexander Volunteer Police		1,032	0.01958%	9,555	5,143	15,062
	Allison Sylamore Volunteer Fire		2,004	0.03803%	18,555	9,987	29,249
	Alma Volunteer Fire		18,726	0.35536%	173,387	93,320	273,313
	Alpena Volunteer Fire		9,366	0.17774%	86,721	46,675	136,701
	Altheimer Volunteer Fire		2,880	0.05465%	26,666	14,352	42,035
	Altheimer Volunteer Police		18	0.00034%	167	90	263
20534	Altus Volunteer Fire		7,230	0.13720%	66,944	36,030	105,525
	Altus Volunteer Police		-	0.00000%	-	-	-
	Amity Volunteer Fire		11,520	0.21861%	106,666	57,409	168,139
	Amity Volunteer Police		720	0.01366%	6,667	3,588	10,509
	Antioch Volunteer Fire		8,736	0.16578%	80,888	43,535	127,505
	Appleton Rural Volunteer Fire		13,542	0.25698%	125,388	67,486	197,651
	Arch Street FPD #16		10,596	0.20108%	98,110	52,804	154,653
	Arkadelphia Volunteer Fire		7,914	0.15018%	73,277	39,439	115,508
	Arkansas City Volunteer Fire		9,384	0.17808%	86,888	46,764	136,963
	Ash Flat Volunteer Fire		8,610	0.16339%	79,722	42,907	125,666
	Ash Flat Volunteer Police		3,648	0.06923%	33,777	18,180	53,244
	Ashdown Volunteer Fire		13,722	0.26040%	127,054	68,383	200,278
	Ashdown Volunteer Police		3,600	0.06832%	33,333	17,940	52,543
	Atkins Volunteer Fire		18,696	0.35479%	173,110	93,170	272,876
	Atkins Volunteer Police		2,880	0.05465%	26,666	14,352	42,035
	Augusta Police		720	0.01366%	6,667	3,588	10,509
	Augusta Volunteer Fire		10,266	0.19482%	95,055	51,160	149,836
	Austin Volunteer Fire		11,622	0.22055%	107,610	57,917	169,628
	Austin Volunteer Police		432	0.00820%	4,000	2,153	6,305
	Avoca Volunteer Fire		14,532	0.27577%	134,554	72,419	212,100
	Bald Knob Volunteer Fire		13,008	0.24685%	120,443	64,824	189,857
	Bald Knob Volunteer Police			0.00000%			-
	Barling Volunteer Fire		5,970	0.11329%	55,277	29,751	87,135
	Barling Volunteer Police		5,040	0.09564%	46,666	25,116	73,561
	Barton-Lexa Fire Department, Inc.		30,072	0.57067%	278,442	149,862	438,913
	Batesville Volunteer Fire		7,926	0.15041%	73,388	39,499	115,683
	Batesville Volunteer Police		12,972	0.24617%	120,110	64,645	189,332
	Bauxite Volunteer Fire		1,440	0.02733%	13,333	7,176	21,017
	Bauxite Volunteer Police		696	0.01321%	6,444	3,468	10,158
	Bay Village Volunteer Fire		1,512	0.02869%	14,000	7,535	22,068
	Bay Volunteer Fire		12,648	0.24002%	117,110	63,030	184,603
	Bay Volunteer Police		2,280	0.04327%	21,111	11,362	33,278
	BDR FD#1		33,360	0.63307%	308,886	166,247	486,903
	Bearden Volunteer Fire		6,570	0.12468%	60,833	32,741	95,892
	Beaver Lake Volunteer Fire		13,014	0.24696%	120,499	64,854	189,945
	Beaverfork Volunteer Fire		10,800	0.20495%	99,999	53,821	157,630
	Bee Branch Volunteer Fire		7,200	0.13663%	66,666	35,881	105,087
	Beebe Volunteer Fire		15,798	0.29980%	146,277	78,728	230,578
	Bella Vista Police		13), 33	0.00023%	111	60	175
	Belleville Volunteer Fire		8,736	0.16578%	80,888	43,535	127,505
	Benton Volunteer Police		-	0.00000%	-		
	Bentonville Volunteer Fire		9,492	0.18013%	87,888	47,303	138,540
	Bentonville Volunteer Police		2,880	0.05465%	26,666	14,352	42,035
	Bergman Volunteer Fire Association		8,592	0.16305%	79,555	42,818	125,404
	Berryville Volunteer Fire		12,186	0.23125%	112,832	60,728	177,860
1,0004			12,100	5.2512570	112,002	00,720	177,000



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				Net Pension Liability Under Current Discount	Net Pension Liability at a Discount Rate 1%	Net Pension Liability at a Discount Rate 1%
				Rate	Higher	Lower
Employer			Proportionate			
Number	Employer Name	Contribution	Share	7.25%	8.25%	6.25%
	Berryville Volunteer Police	\$ 720	0.01366%	\$ 6,667	\$ 3,588	\$ 10,509
	Bethel Heights Volunteer Fire Bethel Heights Volunteer Police	-	0.00000% 0.00000%	-	-	-
	Bethesda Area Volunteer Fire	- 10,962	0.20802%	- 101,499	- 54,628	- 159,995
	Big Creek Volunteer Fire	6,480	0.12297%	59,999	32,293	94,578
	Bigelow Volunteer Fire	2,820	0.05351%	26,111	14,053	41,159
	Bigger-Reyno Volunteer Fire	10,158	0.19277%	94,055	50,622	148,260
	Biscoe Volunteer Fire	5,820	0.11045%	53,888	29,004	84,945
	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
	Blytheville Volunteer Fire	720	0.01366%	6,667	3,588	10,509
	, 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
	Buena Vista Volunteer Fire	9,390	0.17819%	86,944	46,794	137,051
	Buford Volunteer Fire	7,200	0.13663%	66,666	35,881	105,087
	Bull Shoals Volunteer Fire	11,568	0.21952%	107,110	57,648	168,840
	Bull Shoals Volunteer Police	1,362	0.02585%	12,611	6,787	19,879
	Burnt Ridge Volunteer Fire	7,920	0.15030%	73,333	39,469	115,596
	Butterfield Volunteer Fire	23,742	0.45055%	219,831	118,317	346,524
	Cabot Volunteer Fire	780	0.01480%	7,222	3,887	11,384
	Caddo Valley Volunteer Fire	11,556	0.21930%	106,999	57,588	168,664
	Caddo Valley Volunteer Police	5,694	0.10805%	52,722	28,376	83,106
	Cairo Volunteer Fire	5,040	0.09564%	46,666	25,116	73,561
	Caldwell Volunteer Fire	14,346	0.27224%	132,832	71,492	209,386
	Calico Rock Volunteer Fire Calion Volunteer Fire	7,320	0.13891% 0.19186%	67,777	36,479 50,382	106,838
		10,110 5,832	0.19186%	93,610 54,000	,	147,560 85,120
	Calvert Township Volunteer Fire	2,160		20,000	29,063	
	Camden Volunteer Fire Cammack Village Volunteer Police	1,344	0.04099% 0.02550%		10,764 6,698	31,526 19,616
	Camp Volunteer Fire	7,248	0.13754%		36,120	105,787
	Cane Creek Volunteer Fire	8,616	0.16350%		42,937	125,754
	Capps-Batavia Volunteer Fire	15,174	0.28795%		75,619	221,471
	Caraway Volunteer Fire	17,106	0.32462%		85,247	249,669
	Carlisle Volunteer Fire	12,198	0.23148%		60,788	178,035
	Carthage Volunteer Fire	2,160	0.04099%		10,764	31,526
	Cash Volunteer Fire	9,408	0.17853%	87,110	46,884	137,314
	Cave City Volunteer Fire	15,852	0.30082%		78,997	231,366
	Cave City Volunteer Police	5,712	0.10840%	,	28,465	83,369
	Cave Springs Volunteer Fire	10,116	0.19197%		50,412	147,647
	Cave Springs Volunteer Police	1,458	0.02767%		7,266	21,280



				Net Pension Liability Under	Net Pension Liability at a	Net Pension Liability at a
				•	Discount Rate 1%	•
				Rate	Higher	Lower
Employer			Proportionate			
Number	Employer Name	Contribution	Share	7.25%	8.25%	6.25%
	Cecil Rural Fire Department	\$ 1,122	0.02129%		\$ 5,591	
	Center Grove Volunteer Fire	5,934	0.11261%	54,944	29,572	86,609
	Center Volunteer Fire	4,320	0.08198%	40,000	21,528	63,052
	Centerton Volunteer Fire	4,926	0.09348%	45,611	24,548	71,897
	Centerton Volunteer Police	3,588	0.06809%	33,222	17,881	52,368
	Central City Volunteer Fire	1,422	0.02699%	13,167	7,086	20,755
	Central City Volunteer Police	660	0.01252%	6,111	3,289	9,633
	Chambersville Volunteer Fire	2,874	0.05454%	26,611	14,322	41,947
	Charleston Volunteer Fire	10,710	0.20324%	99,166	53,373	156,317
	Charlotte Volunteer Fire	8,682	0.16476%	80,388	43,266	126,717
	Cherokee Village Volunteer Fire	2,160	0.04099%	20,000	10,764	31,526
	Cherokee Village Volunteer Police	3,000	0.05693%	27,778	14,950	43,786
	Cherry Hill Volunteer Fire	11,010	0.20894%	101,944	54,868	160,695
	Cherry Valley Volunteer Fire	3,600	0.06832%	33,333	17,940	52,543
	Cherry Valley Volunteer Police	30	0.00057%	278	150	438
	Chickalah Volunteer Fire	6,720	0.12752%	62,222	33,489	98,081
	Chidester Volunteer Fire	8,676	0.16464%	80,333	43,236	126,630
	Chimes Volunteer Fire	5,760	0.10931%	53,333	28,705	84,070
	Choctaw Volunteer Fire	12,114	0.22989%	112,166	60,369	176,809
	Cincinnati Volunteer Fire	6,522	0.12377%	60,388	32,502	95,191
	Clarendon Volunteer Fire	8,784	0.16669%	81,333	43,774	128,206
	Clarendon Volunteer Police	780	0.01480%	7,222	3,887	11,384
	Clarksville Volunteer Fire	15,924	0.30219%	147,443	79,356	232,417
	Clarksville Volunteer Police	708	0.01344%	6,555	3,528	10,334
	Clinton Volunteer Fire	13,680	0.25960%	126,666	68,173	199,665
	Clinton Volunteer Police	1,200	0.02277%	11,111	5,980	17,514
	Coal Hill Volunteer Fire	6,474	0.12286%	59,944	32,263	94,491
	Coal Hill Volunteer Police	720	0.01366%	6,667	3,588	10,509
	Collegeville Volunteer Fire	17,958	0.34079%	166,276	89,492	262,104
	Colt Volunteer Fire	9,462	0.17956%	87,610	47,153	138,102
	Compton Volunteer Fire Assoc	2,940	0.05579%	27,222	14,651	42,910
	Conway County Volunteer Fire	104,316	1.97959%	965,881	519,866	1,522,527
	Cooterneck Volunteer Fire	5,040	0.09564%	46,666	25,116	73,561
	Cord Volunteer Fire Corning Volunteer Fire	7,770	0.14745%	71,944	38,721	113,406
	Cotter Volunteer Fire	10,818 9,252	0.20529%	100,166	53,911	157,893
	Cotter Volunteer Police	9,232	0.17557%	85,666	46,107	135,037
		- E 070	0.00000%	-	20.751	- 07 125
	Cotter/Gassville Rural Volunteer Fire Cotton Plant Volunteer Fire	5,970 2,226	0.11329% 0.04224%	55,277	29,751 11,093	87,135 32,489
	Cotton Plant Volunteer Police	2,220		20,611	11,095	52,469
	Cottonwood Rural Fire Assoc	11 454	0.00000% 0.21736%	106.055	- E 7 090	167 176
	County Line Volunteer Fire Assoc	11,454 6,402	0.12149%	106,055	57,080 31,904	167,176 93,440
	Cove Rural Volunteer Fire		0.08392%	59,277	22,037	64,541
	Crawfordsville Volunteer Fire	4,422		40,944	36,000	
	Crossett Volunteer Fire	7,224	0.13709%	66,888		105,437
		720	0.01366%	6,667	3,588	10,509
	Crossett Volunteer Police Crow Mountain Fire Protection District	720 15,084	0.01366% 0.28625%	6,667 139,665	3,588 75,170	10,509 220,157
	Crystal Fire Protection District	13,530	0.25676%	125,277	67,426	197,476
	Curtis Rural Volunteer Fire	5,766	0.23676%	53,388	28,734	84,157
	Dalton Volunteer Fire	10,080	0.10942%		50,233	147,122
	Damascus Volunteer Fire	4,332				
	Danville Volunteer Fire	4,332	0.08221% 0.25869%	40,111 126,221	21,588 67,934	63,227 198,965
	Dardanelle Volunteer Fire	12,032	0.23869%	126,221	59,981	198,965
	Dardanelle Volunteer Police	1,542				
+55524	Dardanene volunteel FUILE	1,542	0.02926%	14,278	7,684	22,506



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Liability Under L Current Discount Disc		
Rate	Higher	Lower
Employer Proportionate	0.35%	6.25%
Number         Employer Name         Contribution         Share         7.25%           476634 De Queen Volunteer Fire         \$ 10,038         0.19049%         \$ 92,944         \$	<b>8.25%</b> 50,024	<b>6.25%</b> \$ 146,509
476343 De Queen volunteer Fire \$ 10,038 0.19049% \$ 92,944 \$ 463434 Deann Volunteer Fire \$,760 0.10931% \$3,333	28,705	
465334 Death Volunteer Fire 5,760 0.10531% 55,555 466934 Decatur Volunteer Fire 7,932 0.15052% 73,444	39,529	84,070 115,771
466924 Decatur Volunteer Police 7,552 0.15052% 75,444	21,618	63,315
468534 Deer Volunteer Fire 6,480 0.12297% 59,999	32,293	94,578
40534 Deer Volunteer Fire 0,480 0.12297% 55,599 471534 Delaware Volunteer Fire 13,260 0.25163% 122,777	66,080	193,535
	,	
481234 Dermott Volunteer Fire         11,520         0.21861%         106,666           481224 Dermott Volunteer Police         6         0.00011%         56	57,409 30	168,139 88
481224 Demot Volunteer Fonce 6 0.00011% 50 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
	68,682	201,154
	57,140	167,351
	75 080	210.804
496034         DeWitt Volunteer Fire         15,066         0.28591%         139,499           504034         Disp Volunteer Fire         0.555         0.46337%         70.333	75,080	219,894
501034 Diaz Volunteer Fire         8,556         0.16237%         79,222           501034 Diaz Volunteer Fire         4,356         0.26237%         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 Police720.00137%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 Fire7,1940.13652%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



				Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower	
Employer			Proportionate				
Number	Employer Name	Contribution	Share	7.25%	8.25%	6.25%	
	Floral Volunteer Fire	\$ 5,112	0.09701%		\$ 25,475	\$ 74,612	
	Fordyce Volunteer Fire	8,148	0.15462%	75,444	40,605	118,923	
	Foreman Volunteer Fire	9,570	0.18161%	88,610	47,691	139,678	
	Forrest City Volunteer Fire	3,516	0.06672%	32,555	17,522	51,317	
	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	
	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	
	Gillett Volunteer Fire	7,200	0.13663%	66,666	35,881	105,087	
	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	
	Glenwood Volunteer Police	4,056	0.07697%	37,555	20,213	59,199	
	Goshen Fire Dist Assoc	10,818	0.20529%	100,166	53,911	157,893	
	Goshen Volunteer Police	10,818	0.00000%	100,100		137,895	
	Gosnell Volunteer Fire	13,548	0.25710%	125,443	67,515	197,739	
	Gosnell Volunteer Police	750			3,738		
			0.01423%	6,944		10,947	
	Gould Volunteer Fire	7,872	0.14939%	72,888	39,230	114,895	
	Grady Volunteer Fire	10,080	0.19129%	93,333	50,233	147,122	
	Gravel Ridge Fire Protection Dist.	11,520	0.21861%	106,666	57,409	168,139	
	Gravette Volunteer Fire	20,190	0.38314%	186,943	100,615	294,681	
	Gravette Volunteer Police	2,094	0.03974%	19,389	10,435	30,563	
	Grayson Fire Assoc	2,880	0.05465%	26,666	14,352	42,035	
	Green Forest Volunteer Fire	14,478	0.27475%	134,054	72,150	211,312	
	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	
	Guy Community Volunteer Fire	6,252	0.11864%	57,888	31,156	91,250	
	Hackett Volunteer Fire	11,586	0.21987%		57,738	169,102	
	Hackett Volunteer Police	1,440	0.02733%		7,176	21,017	
	Hagarville RFD #3	9,414	0.17865%		46,914	137,401	
	Halley Volunteer Fire	5,040	0.09564%		25,116	73,561	
	Hamburg Volunteer Fire	16,536	0.31380%	153,110	82,406	241,350	
	Hampton Volunteer Fire						
		11,520	0.21861%		57,409	168,139	
	Hampton Volunteer Police Hand Cove Fire Prot District	-	0.00000%		-	-	
		14,400	0.27327%		71,761	210,174	
	Hardin Volunteer Fire	8,796	0.16692%	81,444	43,834	128,381	
	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	



				Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
Employer			Proportionate			
Number	Employer Name	Contribution	Share	7.25%	8.25%	6.25%
	Harmon Volunteer Fire	\$ 12,162	0.23080%			
	Harrell Volunteer Fire	13,572	0.25755%	125,666	67,635	198,089
	Harrisburg Volunteer Fire	13,782	0.26154%	127,610	68,682	201,154
	Harrison Volunteer Fire	1,404	0.02664%	13,000	6,997	20,492
	Harrison Volunteer Police	4,380	0.08312%	40,555	21,827	63,928
	Hartford Volunteer Fire	11,556	0.21930%	106,999	57,588	168,664
	Hartford Volunteer Police	-	0.00000%	-	-	-
	Haskell Volunteer Fire	8,622	0.16362%	79,833	42,967	125,842
	Haskell Volunteer Police	2,106	0.03997%	19,500	10,495	30,738
	Hatfield Volunteer Fire	10,800	0.20495%	99,999	53,821	157,630
	Hazen Volunteer Fire	12,312	0.23364%	113,999	61,356	179,699
	Heber Springs Volunteer Fire	14,478	0.27475%	134,054	72,150	211,312
	Heber Springs Volunteer Police	-	0.00000%	-	-	-
	Hector Volunteer Police	1,440	0.02733%	13,333	7,176	21,017
	Helena-West Helena Volunteer Fire	7,338	0.13925%	67,944	36,568	107,101
	Helena-West Helena Volunteer Police	762	0.01446%	7,055	3,797	11,122
	Hensley Volunteer Fire	3,966	0.07526%	36,722	19,764	57,885
	Hermitage Volunteer Fire	5,040	0.09564%	46,666	25,116	73,561
	Hermitage Volunteer Police	1,440	0.02733%	13,333	7,176	21,017
	Hickory Creek Volunteer Fire	4,320	0.08198%	40,000	21,528	63,052
	Hickory Ridge Volunteer Fire	11,508	0.21839%	106,555	57,349	167,964
	Higginson Volunteer Fire	-	0.00000%	-	-	-
	Higginson Volunteer Fire	14,088	0.26735%	130,443	70,207	205,620
	Higginson Volunteer Police	-	0.00000%	-	-	-
	Higginson Volunteer Police	2,568	0.04873%	23,778	12,797	37,481
	Highfill Volunteer Fire	15,234	0.28909%	141,054	75,918	222,346
	Highfill Volunteer Police	4,320	0.08198%	40,000	21,528	63,052
	Highland Volunteer Fire	7,200	0.13663%	66,666	35,881	105,087
	Highland Volunteer Police	4,320	0.08198%	40,000	21,528	63,052
	Highway 15 South Volunteer Fire	10,122	0.19208%	93,721	50,442	147,735
	Highway 286 East Volunteer Fire	10,194	0.19345%	94,388	50,801	148,786
	Highway 70 West FPA	-	0.00000%	-	-	-
	Highway 94 East Volunteer Fire	5,772	0.10953%	53,444	28,764	84,245
	Hilltop Fire District# 51	10,080	0.19129%	93,333	50,233	147,122
	Hilltop Volunteer Fire	10,038	0.19049%	92,944	50,024	146,509
	Holiday Island Volunteer Fire Holland Volunteer Fire	10,500	0.19926%	97,221	52,326	153,252
		9,438	0.17910%	87,388	47,034	137,751
	Hollis Volunteer Fire	8,694	0.16498%	80,499	43,326	126,892
	Holly Grove Volunteer Fire	7,920 726	0.15030%	73,333	39,469	115,596
	Holly Grove Volunteer Police Hon Volunteer Fire		0.01378%	6,722	3,618	10,596
		6,480	0.12297% 0.04099%	59,999	32,293 10,764	94,578
	Hope Volunteer Fire Hopewell Fire District	2,160	0.04099%	20,000		31,526
	Horatio Volunteer Fire	4,872 15,306	0.29046%	45,111 141,721	24,279 76,276	71,109 223,397
	Horseshoe Lake Volunteer Fire	9,360				136,613
	Hot Springs Village Volunteer Fire		0.17762%	86,666	46,645	
	Hot Springs Village Volunteer Price	5,148 720	0.09769% 0.01366%	47,666 6,667	25,655 3,588	75,137 10,509
	Hoxie Volunteer Fire	14,424		133,554		
	Hoxie Volunteer Police	2,232	0.27372% 0.04236%	20,666	71,881 11,123	210,524 32,577
	Hughes Volunteer Fire	11,526	0.04236%	106,721	57,439	168,227
	Hughes Volunteer Police	678	0.01287%	6,278	3,379	9,896
	Humphrey Volunteer Fire	7,236	0.13732%	66,999	36,060	105,612
	Humphrey Volunteer Police	690	0.01309%	6,389	3,439	10,071
	Huntington Volunteer Fire	7,920	0.15030%	73,333	39,469	115,596
3,1,34		7,520	0.1303070	, 3,333	55,405	110,000



				Net Pension Liability Under Current Discount	Net Pension Liability at a Discount Rate 1%	Net Pension Liability at a Discount Rate 1%
				Rate	Higher	Lower
Employer			Proportionate			
Number	Employer Name	Contribution	Share	7.25%	8.25%	6.25%
	Huntington Volunteer Police	\$ 720	0.01366%		\$ 3,588	
	Huntsville Volunteer Fire	12,540	0.23797%	116,110	62,492	183,026
	Huntsville Volunteer Police	1,428	0.02710%	13,222	7,116	20,842
	Huttig Volunteer Fire	7,338	0.13925%	67,944	36,568	107,101
	Imboden Volunteer Fire Inspiration Point Rural Fire Protection District	10,800	0.20495%	99,999	53,821	157,630
	Ione Community Fire	6,696	0.12707% 0.08369%	61,999 40,833	33,369 21,977	97,731
	Jasper Volunteer Fire	4,410 3,978	0.07549%	36,833	19,824	64,366 58,061
	Johnson Area Volunteer Fire	5,978	0.00000%	50,655	19,824	56,001
	Johnson County Rfd #1	11,694	0.22192%	108,277	58,276	170,679
	Johnson County Rfd #2	10,764	0.20427%	99,666	53,642	157,105
	Johnson County Rfd #4	7,944	0.15075%	73,555	39,588	115,946
	Johnson County Rfd #5	4,194	0.07959%	38,833	20,900	61,213
	Johnson County Rfd #7	7,128	0.13527%	65,999	35,522	104,036
	Johnson County Rfd #8	15,180	0.28807%	140,554	75,648	221,558
	Johnson Volunteer Fire	12,270	0.23285%	113,610	61,147	179,086
	Joiner Volunteer Fire	9,414	0.17865%	87,166	46,914	137,401
	Jonesboro Volunteer Police	720	0.01366%	6,667	3,588	10,509
	Joplin Volunteer Fire	11,520	0.21861%	106,666	57,409	168,139
	Judsonia Volunteer Fire	14,394	0.27315%	133,277	71,731	210,086
	Judsonia Volunteer Police	3,618	0.06866%	33,500	18,030	52,806
	Junction City Volunteer Fire	7,542	0.14312%	69,833	37,585	110,079
	Junction City Volunteer Police	738	0.01400%	6,833	3,678	10,771
	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
	Lake Norrell Area Fire Protection District	7,920	0.15030%	73,333	39,469	115,596
	Lake Village Volunteer Fire	15,120	0.28693%	139,999	75,349	220,682
	Lake Village Volunteer Police	720	0.01366%	6,667	3,588	10,509
	Lakeview Volunteer Police	1,452	0.02755%	13,444	7,236	21,193
	Lakeway Rural Volunteer Fire	612	0.01161%	5,667	3,050	8,932
	Lamar Volunteer Fire	7,308	0.13868%	67,666	36,419	106,663
	Landis Volunteer Fire	14,346	0.27224%	132,832	71,492	209,386
	Lavaca Volunteer Fire	10,920	0.20723%	101,110	54,419	159,382
	Lavaca Volunteer Police	2,958	0.05613%	27,389	14,741	43,173
	Lawson-Urbana Volunteer Fire	7,920	0.15030%	73,333	39,469	115,596
	Lazy Acres Volunteer Fire Leachville Volunteer Fire	4,320	0.08198%	40,000	21,528	63,052
	Leachville Volunteer Police	15,168	0.28784% 0.01366%	140,443	75,589	221,383
	Lead Hill Volunteer Fire	720 9,360	0.01366%	6,667 86,666	3,588 46,645	10,509 136,613
	Lepanto Volunteer Fire	15,024	0.28511%	139,110	74,871	219,281
	Leslie Volunteer Fire	7,854	0.14904%	72,722	39,140	114,632
	Lewisville Volunteer Fire	11,550	0.21918%	106,944	57,559	168,577
	Liberty Volunteer Fire	4,320	0.08198%	40,000	21,528	63,052
	Lincoln Volunteer Fire	8,364	0.15872%	77,444	41,681	122,076
	Lincoln Volunteer Police	3,600	0.06832%	33,333	17,940	52,543
	Linwood-Moscow Volunteer Fire	7,950	0.15087%	73,610	39,618	116,033



					Net Pension Liability Under	Net Pension Liability at a	Net Pension Liability at a
						Discount Rate 1%	
Employer				Proportionate	Rate	Higher	Lower
Number	Employer Name	Cor	tribution	Share	7.25%	8.25%	6.25%
	Little Flock Volunteer Fire	\$	10,080	0.19129%			
	Little Flock Volunteer Police	Ŷ	1,422	0.02699%	13,167	7,086	20,755
	Lockesburg Volunteer Fire		18,510	0.35126%	171,387	92,243	270,161
	London Rural Volunteer Fire		14,292	0.27122%	132,332	71,223	208,597
	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
	Marvell Volunteer Fire		12,960	0.24594%	119,999	64,585	189,156
	Marvell Volunteer Police		720	0.01366%	6,667	3,588	10,509
	Maumelle Volunteer Fire		4,254	0.08073%	39,389	21,200	62,089
	Mayflower Volunteer Fire		13,548	0.25710%	125,443	67,515	197,739
	Mayflower Volunteer Police		-	0.00000%	-	-	-
	Maynard Volunteer Fire		9,354	0.17751%	86,610	46,615	136,525
	McCrory Volunteer Fire		15,120	0.28693%	139,999	75,349	220,682
	McCrory Volunteer Police		-	0.00000%	-	-	-
	McGehee Volunteer Fire		10,638	0.20188%	98,499	53,014	155,266
	McNeil Volunteer Fire		10,146	0.19254%	93,944	50,562	148,085
	McRae Volunteer Fire		5,160	0.09792%	47,777	25,714	75,312
	McRae Volunteer Police		12	0.00023%	111	60	175
	Melbourne Volunteer Fire		8,868	0.16829%	82,110	44,193	129,432
	Melrose Volunteer Fire		2,802	0.05317%	25,944	13,964	40,896
	Mena Volunteer Fire		14,448	0.27418%	133,777	72,001	210,874
	Midland Volunteer Fire		8,730	0.16567%	80,833	43,505	127,418
	Milo Volunteer Fire		10,842	0.20575%	100,388	54,030	158,243
	Mineral Springs Volunteer Fire		8,550	0.16225%	79,166	42,608	124,791
	Mineral Springs Volunteer Police		1,440	0.02733%	13,333	7,176	21,017
	Monette Volunteer Fire		17,352	0.32929%	160,665	86,472	253,259
	Monticello Volunteer Fire		7,110	0.13493%	65,833	35,432	103,773
	Montrose Volunteer Fire		4,218	0.08004%	39,055	21,020	61,563
	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



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Enployer         Proportionate         Discourt Rate 1% Rate         Discourt Rate 1%					Net Pension Liability Under	Net Pension Liability at a	Net Pension Liability at a
Employer         Proportionate         Higher         Lower           1425734         Moro Volunteer Fire         \$ 2,820         0.05351%         \$ 26,111         \$ 14,053         \$ 41,159           1427334         Morriton Volunteer Fire         \$ 2,820         0.05351%         \$ 26,111         \$ 14,053         \$ 41,159           1427334         Morriton Volunteer Fire         7,00         0.13663%         66,666         35,881         105,087           1433834         Morniton Volunteer Fire         12,240         0.23228%         113,332         60,997         178,648           1448634         Mount Idi Volunteer Fire         14,394         0.27315%         133,277         71,731         210,086           1448634         Mount Idi Volunteer Fire         14,394         0.27315%         133,277         71,731         20,086           1448824         Mountain Home Volunteer Fire         1,428         0.02710%         13,222         7,116         20,827           1447824         Mountain Niew Volunteer Fire         17,800         0.04132%         201,665         108,533         317,888           1447824         Mountain Niew Volunteer Fire         21,780         0.04132%         201,665         108,533         317,888           14					•	•	•
Employer         Proportionate           Number         Employer Name         Contribution         Share         7.25%         8.25%         6.25%           1425734         Moro Volunteer Fire         \$         2.820         0.0531%         \$         2.6111         \$         14.053         \$         41.155           1428134         Morriston Volunteer Fire         18,648         0.35388%         172,665         92,931         272,175           1430344         Morrow Volunteer Fire         7,200         0.13663%         66,666         33,881         105,087           1433834         Mount Holly Volunteer Fire         12,240         0.23228%         113,332         60,997         178,648           1448634         Mount Ida Volunteer Fire         8,706         0.16521%         80,610         43,386         127,068           1438924         Mountain Home Volunteer Fire         1,428         0.02710%         13,222         7,116         20,842           1447824         Mountain New Volunteer Fire         18,588         0.35274%         172,110         92,632         271,299           1452244         Mountain Niew Volunteer Fire         1,780         0.3128%         6,278         3,379         9,896           1449344 </th <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th>							
1425734         Moro Volunteer Fire         \$ 2,820         0.05351%         \$ 26,111         \$ 14,053         \$ 41,159           1427334         Morritton Volunteer Fire         18,648         0.33388%         172,665         92,931         272,175           1428134         Morriston Volunteer Fire         7,200         0.13663%         66,666         35,881         105,087           1430334         Morrow 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 Fire         1,828         0.02710%         13,222         7,116         20,842           1452434         Mountain View Volunteer Fire         18,588         0.35274%         172,110         92,632         271,299           1452434         Mountain View Volunteer Fire         18,588         0.32792%         159,999         86,114         252,209           1452434         Mountain View Volunteer Fire         1,296         0.02459%         12,000 </th <th>Employer</th> <th></th> <th></th> <th>Proportionate</th> <th></th> <th></th> <th></th>	Employer			Proportionate			
1427334         Morrilton Volunteer Fire         18,648         0.35388%         172,665         92,931         272,175           1428134         Morriston Volunteer Fire         7,200         0.13663%         66,666         35,881         105,087           1433334         Mount 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         0.06843%         33,389         17,770         52,631           1447824         Mountain Home Volunteer Fire         18,588         0.03274%         172,110         92,632         271,299           1452434         Mountain View Volunteer Fire         21,780         0.01457%         7,111         3,827         11,209           1436224         Mountain Niew Volunteer Fire         21,780         0.01457%         7,111         3,827         11,209           1436224         Mountain Niew Volunteer Fire         17,280         0.02457%         6,278         3,379         9,866           1449434         Mt Judea Area Volunteer Fire         17,280         0.02459%         12,000 </th <th>Number</th> <th>Employer Name</th> <th>Contribution</th> <th></th> <th>7.25%</th> <th>8.25%</th> <th>6.25%</th>	Number	Employer Name	Contribution		7.25%	8.25%	6.25%
1428134Morriston Volunteer Fire7,2000.13663%66,66635,881105,0871430334Morrow Volunteer Fire8,5980.16316%79,61042,848125,4911433834Mount Idd Volunteer Fire12,2400.23228%113,32771,731210,0861438934Mount Idd Volunteer Fire14,3940.27315%133,27771,731210,0861438924Mountain Home Volunteer Fire8,7060.16521%80,61043,386127,0681438924Mountain Home Volunteer Police3,6060.06843%33,38917,97052,6311447824Mountain Pine Volunteer Police1,4280.02710%13,2227,11620,8421452434Mountain View Volunteer Fire18,5880.035274%172,11092,632271,2991452424Mountainburg Volunteer Fire12,7800.41332%201,665108,539317,8881436234Mountainburg Volunteer Fire17,2800.32792%159,99986,114252,2091452434Mountainburg Volunteer Fire1,2960.02459%12,0006,45918,9161457534Mubery Volunteer Fire18,6720.33424%172,88793,051272,5251467234Mulreer Solor Volunteer Fire16,6700.31255%152,49982,077240,3861490734Natural Dam Volunteer Fire16,0960.28647%139,77775,230220,332149744Newark Volunteer Fire15,0960.28647%139,77775,23	1425734	Moro Volunteer Fire	\$ 2,820	0.05351%	\$ 26,111	\$ 14,053	\$ 41,159
1430334Morrow Volunteer Fire8,5980.16316%79,61042,848125,4911433834Mount Holly Volunteer Fire12,2400.23228%113,33260,997178,6481448634Mount Ida Volunteer Fire14,3940.27315%133,27771,731210,0861338934Mountain Home Volunteer Fire8,7060.16521%80,61043,386127,0681438924Mountain Home Volunteer Police1,4280.02710%13,2227,11620,8421452434Mountain View Volunteer Police1,4280.02710%13,2227,11620,8421452434Mountain View Volunteer Police7680.01457%7,1113,82711,2091436234Mountain View Volunteer Fire21,7800.41332%201,665108,539317,8881436224Mountainburg Volunteer Fire17,2800.32792%159,99986,114252,2091445434Mulderave Volunteer Fire1,2960.02459%12,0006,45918,9161445434Mulderry Volunteer Fire18,6720.35434%172,88733,051272,5251467234Mulderry Volunteer Fire16,4700.31255%152,49982,077240,3861490734Natural Dam Volunteer Fire10,0140.1903%92,72149,904146,158149734Newark Volunteer Fire15,0960.28647%139,77775,230220,332149734Newark Volunteer Fire5,0100.0936%167902633	1427334	Morrilton Volunteer Fire	18,648	0.35388%	172,665	92,931	272,175
1433834Mount Holly Volunteer Fire12,2400.23228%113,33260,997178,6481448634Mount Ida Volunteer Fire14,3940.27315%133,27771,731210,0661438934Mountain Home Volunteer Fire8,7060.16521%80,61043,386127,0681438924Mountain Home Volunteer Police3,6060.06843%33,38917,97052,6311447824Mountain View Volunteer Police1,4280.02710%13,2227,11620,8421452434Mountain View Volunteer Police7680.01457%7,1113,82711,2091436234Mountain View Volunteer Fire21,7800.41332%201,665108,539317,8881436244Mountain burg Volunteer Fire17,2800.32792%159,99986,114252,2091436234Mountainburg Volunteer Fire12,960.02459%12,0006,45918,9161457534Mulberry Police12,960.32792%159,99986,114252,2091457534Mulberry Volunteer Fire18,6720.35434%172,88793,051272,5251467234Mulreer Fire16,4700.31255%152,49982,077240,3861490734Netral Dam Volunteer Fire10,0140.19003%92,72149,904146,158149734Newark Volunteer Fire15,0960.28647%139,77775,230220,3321497424Newark Volunteer Fire5,0100.0003%92,72149,904146,158	1428134	Morriston Volunteer Fire	7,200	0.13663%	66,666	35,881	105,087
1448634Mount Ida Volunteer Fire14,3940.27315%133,27771,731210,0861438934Mountain Home Volunteer Fire8,7060.16521%80,61043,386127,0681438924Mountain Home Volunteer Police3,6060.06843%33,38917,97052,6311447824Mountain Niew Volunteer Police1,4280.02710%13,2227,11620,8421452434Mountain View Volunteer Fire18,5880.35274%172,11092,632271,2991452424Mountain View Volunteer Fire21,7800.41332%201,665108,539317,8881436224Mountainburg Volunteer Fire21,7800.32792%159,99986,114252,2091445244Mulberry Police6780.02459%12,0006,45918,9161449434Mulberry Police18,6720.32792%159,99986,114252,2091457534Mulberry Police18,6720.35434%172,88793,051272,5251467234Mulrere Fire16,6700.35434%172,88793,051272,5251467234Multerry Police16,4700.1275%86,66611,12332,5771493134New Blaine Rural Volunteer Fire16,4700.28647%139,77775,230220,332149744Newark Volunteer Fire15,0960.28647%139,77775,230220,332149744Newark Volunteer Fire5,0100.09507%46,38824,96773,1231506734N	1430334	Morrow Volunteer Fire	8,598	0.16316%	79,610	42,848	125,491
1438934Mountain Home Volunteer Fire8,7060.16521%80,61043,386127,0681438924Mountain Home Volunteer Police3,6060.06843%33,38917,97052,6311447824Mountain Pine Volunteer Police1,4280.02710%13,2227,11620,8421452434Mountain View Volunteer Fire18,5880.35274%172,11092,632271,2991452424Mountain View Volunteer Folice7680.01457%7,1113,82711,2091436234Mountainburg Volunteer Folice6780.01287%6,2783,3799,8661449434Mt Judea Area Volunteer Fire17,2800.32792%159,99986,114252,2091457524Mulberry Volice1,2960.02459%12,0006,45918,9161457534Mulberry Volunteer Fire18,6720.35434%172,88793,051272,5251467234Murfreesboro Volunteer Fire16,4700.31255%152,49982,077240,3861490734Natural Dam Volunteer Fire10,0140.19003%92,72149,904146,1581497434Newark Volunteer Fire15,0960.28647%139,77775,230220,3321497424Newark Volunteer Fire5,0100.09507%46,38824,96773,1231506724Newport Volunteer Fire5,0100.09507%46,38824,96773,1231506724Newport Volunteer Fire7,2000.13663%66,66635,881105,087	1433834	Mount Holly Volunteer Fire	12,240	0.23228%	113,332	60,997	178,648
1438924Mountain Home Volunteer Police3,6060.06843%33,38917,97052,6311447824Mountain Pine Volunteer Police1,4280.02710%13,2227,11620,8421452434Mountain View Volunteer Fire18,5880.35274%172,11092,632271,2991452424Mountain View Volunteer Fire18,5880.01457%7,1113,82711,2091436234Mountainburg Volunteer Folice6780.01287%6,2783,3799,8861449434Mt Judea Area Volunteer Fire17,2800.32792%159,99986,114252,2091457524Mulberry Police1,2960.02459%12,0006,45918,9161457534Mulberry Volunteer Fire18,6720.31762%86,66646,645136,6131487734Nashville Volunteer Fire16,4700.31255%152,49982,077240,3861490734Natural Dam Volunteer Fire10,0140.19003%92,72149,904146,158149734Newark Volunteer Fire15,0960.28647%139,77775,230220,332149734Newark Volunteer Fire5,0100.09507%46,38824,96773,1231506734Newark Volunteer Fire5,0100.09507%46,38824,96773,1231506734Newark Volunteer Fire5,0100.09507%46,38824,96773,1231506734Newark Volunteer Fire5,0100.09507%46,38824,96773,1231506734<	1448634	Mount Ida Volunteer Fire	14,394	0.27315%	133,277	71,731	210,086
1447824Mountain Pine Volunteer Police1,4280.02710%13,2227,11620,8421452434Mountain View Volunteer Fire18,5880.35274%172,11092,632271,2991452424Mountain View Volunteer Police7680.01457%7,1113,82711,2091436234Mountainburg Volunteer Fire21,7800.41332%201,665108,539317,8881436224Mountainburg Volunteer Police6780.01287%6,2783,3799,8961449434Mt Judea Area Volunteer Fire17,2800.32792%159,99986,114252,2091457524Mulberry Volunteer Fire18,6720.35434%172,88793,051272,5251467234Mulfreesboro Volunteer Fire9,3600.17762%86,66646,645136,613149734Nashville Volunteer Fire2,2320.04236%20,66611,12332,5771493134New Blaine Rural Volunteer Fire10,0140.19003%92,72149,904146,1581497434Newark Volunteer Fire15,0960.28647%139,77775,230220,3321497434Newark Volunteer Fire5,0100.09507%46,38824,96773,1231506734Newport Volunteer Fire5,0100.09507%46,38824,96773,1231506734Newport Volunteer Fire7,2000.13663%66,66635,881105,8871509134Nob Hill Volunteer Fire7,2000.13663%66,66635,881105,887 </td <td>1438934</td> <td>Mountain Home Volunteer Fire</td> <td>8,706</td> <td>0.16521%</td> <td>80,610</td> <td>43,386</td> <td>127,068</td>	1438934	Mountain Home Volunteer Fire	8,706	0.16521%	80,610	43,386	127,068
1452434Mountain View Volunteer Fire18,5880.35274%172,11092,632271,2991452424Mountain View Volunteer Police7680.01457%7,1113,82711,2091436234Mountainburg Volunteer Fire21,7800.41332%201,665108,539317,8881436224Mountainburg Volunteer Fire21,7800.01287%6,2783,3799,8961449434Mt Judea Area Volunteer Fire17,2800.02459%12,0006,45918,9161457534Mulberry Volunteer Fire18,6720.35434%172,88793,051272,5251467234Murfreesboro Volunteer Fire9,3600.17762%86,66646,645136,6131487734Nashville Volunteer Fire2,2320.04236%20,66611,12332,5771490734Neural Volunteer Fire10,0140.19003%92,72149,904146,158149734New Blaine Rural Volunteer Fire15,0960.28647%139,77775,230220,3321497424Newark Volunteer Fire5,0100.09507%46,38824,96773,1231506734Newport Volunteer Fire5,0100.09507%46,38824,96773,1231506734Newport Volunteer Fire16,6260.31551%153,94382,854242,6631509134Nob Hill Volunteer Fire16,6260.31551%153,94382,854242,6631516429Norfork Volunteer Fire16,6260.31551%153,94382,854242,663 <td>1438924</td> <td>Mountain Home Volunteer Police</td> <td>3,606</td> <td>0.06843%</td> <td>33,389</td> <td>17,970</td> <td>52,631</td>	1438924	Mountain Home Volunteer Police	3,606	0.06843%	33,389	17,970	52,631
1452424Mountain View Volunteer Police7680.01457%7,1113,82711,2091436234Mountainburg Volunteer Fire21,7800.41332%201,665108,539317,8881436224Mountainburg Volunteer Police6780.01287%6,2783,3799,8961449434Mt Judea Area Volunteer Fire17,2800.32792%159,99986,114252,2091457524Mulberry Police1,2960.02459%12,0006,45918,9161457534Mulberry Volunteer Fire18,6720.35434%172,88793,051272,5251467234Murfreesboro Volunteer Fire9,3600.17762%86,66646,645136,6131487734Nastville Volunteer Fire16,4700.31255%152,49982,077240,3861490734Natural Dam Volunteer Fire2,2320.04236%20,66611,12332,5771493134New Blaine Rural Volunteer Fire15,0960.28647%139,77775,230220,3321497424Newark Volunteer Fire15,0960.28647%139,77775,230220,3321497424Newark Volunteer Fire6,4800.12297%59,99932,29394,5781506734Newport Volunteer Fire7,2000.13663%66,66635,881105,087150834Nimod/Aplin Volunteer Fire7,2000.13663%66,66635,881105,087150834Nob Hill Volunteer Fire16,6260.31551%153,94382,854242,663 <t< td=""><td>1447824</td><td>Mountain Pine Volunteer Police</td><td>1,428</td><td>0.02710%</td><td>13,222</td><td>7,116</td><td>20,842</td></t<>	1447824	Mountain Pine Volunteer Police	1,428	0.02710%	13,222	7,116	20,842
1436234Mountainburg Volunteer Fire21,7800.41332%201,665108,539317,8881436224Mountainburg Volunteer Police6780.01287%6,2783,3799,8961449434Mt Judea Area Volunteer Fire17,2800.32792%159,99986,114252,2091457524Mulberry Police1,2960.02459%12,0006,45918,9161457534Mulberry Volunteer Fire18,6720.35434%172,88793,051272,5251467234Murfreesboro Volunteer Fire9,3600.17762%86,66646,645136,6131487734Nashville Volunteer Fire2,2320.04236%20,66611,12332,5771493134New Blaine Rural Volunteer Fire15,0960.28647%139,77775,230220,3321497434Newark Volunteer Fire15,0960.28647%139,77775,230220,3321497424Newark Volunteer Fire6,4800.12297%59,99932,29394,5781506734Newport Volunteer Fire5,0100.09507%46,38824,96773,1231506734Newport Volunteer Fire7,2000.13663%66,66635,881105,087150834Nimrod/Aplin Volunteer Fire16,6260.31551%153,94382,854242,6661516429Norfork Volunteer Fire1,2200.02315%11,2966,08017,8061516429Norfork Volunteer Fire7,9200.15030%73,33339,469115,59615163	1452434	Mountain View Volunteer Fire	18,588	0.35274%	172,110	92,632	271,299
1436224Mountainburg Volunteer Police6780.01287%6,2783,3799,8961449434Mt Judea Area Volunteer Fire17,2800.32792%159,99986,114252,2091457524Mulberry Police1,2960.02459%12,0006,45918,9161457534Mulberry Volunteer Fire18,6720.35434%172,88793,051272,5251467234Murfreesboro Volunteer Fire9,3600.17762%86,66646,645136,6131487734Nashville Volunteer Fire16,4700.31255%152,49982,077240,3861490734Natural Dam Volunteer Fire2,2320.04236%20,66611,12332,5771493134New Blaine Rural Volunteer Fire10,0140.19003%92,72149,904146,1581497434Newark Volunteer Fire15,0960.28647%139,77775,230220,3321497424Newark Volunteer Fire6,4800.12297%59,99932,29394,5781506734Newport Volunteer Fire5,0100.09507%46,38824,96773,1231506724Newport Volunteer Fire7,2000.13663%66,66635,881105,0871509134Nob Hill Volunteer Fire16,6260.31551%153,94382,854242,663151634Norman Volunteer Fire7,9200.02315%11,2966,08017,8061515634Norman Volunteer Fire7,9200.15030%73,33339,469115,5961517234 <t< td=""><td>1452424</td><td>Mountain View Volunteer Police</td><td>768</td><td>0.01457%</td><td>7,111</td><td>3,827</td><td>11,209</td></t<>	1452424	Mountain View Volunteer Police	768	0.01457%	7,111	3,827	11,209
1449434Mt Judea Area Volunteer Fire17,2800.32792%159,99986,114252,2091457524Mulberry Police1,2960.02459%12,0006,45918,9161457534Mulberry Volunteer Fire18,6720.35434%172,88793,051272,5251467234Murfreesboro Volunteer Fire9,3600.17762%86,66646,645136,6131487734Nashville Volunteer Fire16,4700.31255%152,49982,077240,3861490734Natural Dam Volunteer Fire2,2320.04236%20,66611,12332,5771493134New Blaine Rural Volunteer Fire10,0140.19003%92,72149,904146,1581497434Newark Volunteer Fire15,0960.28647%139,77775,230220,3321497424Newark Volunteer Fire6,4800.12297%59,99932,29394,5781506734Newport Volunteer Fire5,0100.09507%46,38824,96773,1231506724Newport Volunteer Fire7,2000.13663%66,66635,881105,087150834Nimrod/Aplin Volunteer Fire7,2000.13663%66,66635,881105,0871509134Nob Hill Volunteer Fire16,6260.31551%153,94382,854242,663151634Norman Volunteer Fire7,9200.15030%73,33339,469115,5661517234Norphlet Volunteer Fire11,5200.21861%106,66657,409168,139 <td>1436234</td> <td>Mountainburg Volunteer Fire</td> <td>21,780</td> <td>0.41332%</td> <td>201,665</td> <td>108,539</td> <td>317,888</td>	1436234	Mountainburg Volunteer Fire	21,780	0.41332%	201,665	108,539	317,888
1457524Mulberry Police1,2960.02459%12,0006,45918,9161457534Mulberry Volunteer Fire18,6720.35434%172,88793,051272,5251467234Murfreesboro Volunteer Fire9,3600.17762%86,66646,645136,6131487734Nashville Volunteer Fire16,4700.31255%152,49982,077240,3861490734Natural Dam Volunteer Fire2,2320.04236%20,66611,12332,5771493134New Blaine Rural Volunteer Fire10,0140.19003%92,72149,904146,1581497434Newark Volunteer Fire15,0960.28647%139,77775,230220,3321497424Newark Volunteer Fire6,4800.12297%59,99932,29394,5781506734Newport Volunteer Fire5,0100.09507%46,38824,96773,1231506734Nemport Volunteer Fire7,2000.13663%66,66635,881105,0871509134Nob Hill Volunteer Fire16,6260.31551%153,94382,854242,6631516429Norfork Volunteer Fire1,2200.02315%11,2966,08017,8061515634Norman Volunteer Fire7,9200.15030%73,33339,469115,5961517234Norphlet Volunteer Fire11,5200.21861%106,66657,409168,139	1436224	Mountainburg Volunteer Police	678	0.01287%	6,278	3,379	9,896
1457534Mulberry Volunteer Fire18,6720.35434%172,88793,051272,5251467234Murfreesboro Volunteer Fire9,3600.17762%86,66646,645136,6131487734Nashville Volunteer Fire16,4700.31255%152,49982,077240,3861490734Natural Dam Volunteer Fire2,2320.04236%20,66611,12332,5771493134New Blaine Rural Volunteer Fire10,0140.19003%92,72149,904146,1581497434Newark Volunteer Fire15,0960.28647%139,77775,230220,3321497424Newark Volunteer Fire6,4800.12297%59,99932,29394,5781506734Newport Volunteer Fire5,0100.09507%46,38824,96773,1231506734Newport Volunteer Fire7,2000.13663%66,66635,881105,0871506734Nemport Volunteer Fire7,2000.13663%66,66635,881105,0871509134Nob Hill Volunteer Fire16,6260.31551%153,94382,854242,6631516429Norfork Volunteer Fire7,9200.15030%73,33339,469115,5661515634Norman Volunteer Fire7,9200.15030%73,33339,469115,5661517234Norphlet Volunteer Fire11,5200.21861%106,66657,409168,139	1449434	Mt Judea Area Volunteer Fire	17,280	0.32792%	159,999	86,114	252,209
1467234Murfreesboro Volunteer Fire9,3600.17762%86,66646,645136,6131487734Nashville Volunteer Fire16,4700.31255%152,49982,077240,3861490734Natural Dam Volunteer Fire2,2320.04236%20,66611,12332,5771493134New Blaine Rural Volunteer Fire10,0140.19003%92,72149,904146,1581497434Newark Volunteer Fire15,0960.28647%139,77775,230220,3321497424Newark Volunteer Police180.00034%167902631499034Newcastle Rural Volunteer Fire6,4800.12297%59,99932,29394,5781506734Newport Volunteer Fire5,0100.09507%46,38824,96773,1231506734Newport Volunteer Fire7,2000.13663%66,66635,881105,0871509134Nob Hill Volunteer Fire16,6260.31551%153,94382,854242,6631516429Norfork Volunteer Fire7,9200.02315%11,2966,08017,8061515634Norman Volunteer Fire7,9200.15030%73,33339,469115,5961517234Norphlet Volunteer Fire11,5200.21861%106,66657,409168,139	1457524	Mulberry Police	1,296	0.02459%	12,000	6,459	18,916
1487734Nashville Volunteer Fire16,4700.31255%152,49982,077240,3861490734Natural Dam Volunteer Fire2,2320.04236%20,66611,12332,5771493134New Blaine Rural Volunteer Fire10,0140.19003%92,72149,904146,1581497434Newark Volunteer Fire15,0960.28647%139,77775,230220,3321497424Newark Volunteer Police180.00034%167902631499034Newcastle Rural Volunteer Fire6,4800.12297%59,99932,29394,5781506734Newport Volunteer Fire5,0100.09507%46,38824,96773,1231506724Newport Volunteer Fire7,2000.13663%66,66635,881105,0871508334Nimrod/Aplin Volunteer Fire16,6260.31551%153,94382,854242,6331516429Norfork Volunteer Fire1,2200.02315%11,2966,08017,8061515634Norman Volunteer Fire7,9200.15030%73,33339,469115,5961517234Norphlet Volunteer Fire11,5200.21861%106,66657,409168,139	1457534	Mulberry Volunteer Fire	18,672	0.35434%	172,887	93,051	272,525
1490734Natural Dam Volunteer Fire2,2320.04236%20,66611,12332,5771493134New Blaine Rural Volunteer Fire10,0140.19003%92,72149,904146,1581497434Newark Volunteer Fire15,0960.28647%139,77775,230220,3321497424Newark Volunteer Fire15,0960.28647%139,77775,230220,3321497424Newark Volunteer Police180.00034%167902631499034Newcastle Rural Volunteer Fire6,4800.12297%59,99932,29394,5781506734Newport Volunteer Fire5,0100.09507%46,38824,96773,1231506724Newport Volunteer Fire7,2000.13663%66,66635,881105,0871508334Nimrod/Aplin Volunteer Fire16,6260.31551%153,94382,854242,6631516429Norfork Volunteer Fire1,2200.02315%11,2966,08017,8061515634Norman Volunteer Fire7,9200.15030%73,33339,469115,5961517234Norphlet Volunteer Fire11,5200.21861%106,66657,409168,139	1467234	Murfreesboro Volunteer Fire	9,360	0.17762%	86,666	46,645	136,613
1493134New Blaine Rural Volunteer Fire10,0140.19003%92,72149,904146,1581497434Newark Volunteer Fire15,0960.28647%139,77775,230220,3321497424Newark Volunteer Police180.00034%167902631499034Newcastle Rural Volunteer Fire6,4800.12297%59,99932,29394,5781506734Newport Volunteer Fire5,0100.09507%46,38824,96773,1231506724Newport Volunteer Fire7,2000.13663%66,66635,881105,0871508334Nimrod/Aplin Volunteer Fire7,2000.13663%66,66635,881105,0871509134Nob Hill Volunteer Fire16,6260.31551%153,94382,854242,6631516429Norfork Volunteer Police1,2200.02315%11,2966,08017,8061515634Norman Volunteer Fire7,9200.15030%73,33339,469115,5961517234Norphlet Volunteer Fire11,5200.21861%106,66657,409168,139	1487734	Nashville Volunteer Fire	16,470	0.31255%	152,499	82,077	240,386
1497434Newark Volunteer Fire15,0960.28647%139,77775,230220,3321497424Newark Volunteer Police180.00034%167902631499034Newcastle Rural Volunteer Fire6,4800.12297%59,99932,29394,5781506734Newport Volunteer Fire5,0100.09507%46,38824,96773,1231506724Newport Volunteer Police420.00080%3892096131508334Nimrod/Aplin Volunteer Fire7,2000.13663%66,66635,881105,0871509134Nob Hill Volunteer Fire16,6260.31551%153,94382,854242,6631516429Norfork Volunteer Police1,2200.02315%11,2966,08017,8061515634Norman Volunteer Fire7,9200.15030%73,33339,469115,5961517234Norphlet Volunteer Fire11,5200.21861%106,66657,409168,139	1490734	Natural Dam Volunteer Fire	2,232	0.04236%	20,666	11,123	32,577
1497424Newark Volunteer Police180.00034%167902631499034Newcastle Rural Volunteer Fire6,4800.12297%59,99932,29394,5781506734Newport Volunteer Fire5,0100.09507%46,38824,96773,1231506724Newport Volunteer Police420.00080%3892096131508334Nimrod/Aplin Volunteer Fire7,2000.13663%66,66635,881105,0871509134Nob Hill Volunteer Fire16,6260.31551%153,94382,854242,6631516429Norfork Volunteer Police1,2200.02315%11,2966,08017,8061515634Norman Volunteer Fire7,9200.15030%73,33339,469115,5961517234Norphlet Volunteer Fire11,5200.21861%106,66657,409168,139	1493134	New Blaine Rural Volunteer Fire	10,014	0.19003%	92,721	49,904	146,158
1499034Newcastle Rural Volunteer Fire6,4800.12297%59,99932,29394,5781506734Newport Volunteer Fire5,0100.09507%46,38824,96773,1231506724Newport Volunteer Police420.00080%3892096131508334Nimrod/Aplin Volunteer Fire7,2000.13663%66,66635,881105,0871509134Nob Hill Volunteer Fire16,6260.31551%153,94382,854242,6631516429Norfork Volunteer Police1,2200.02315%11,2966,08017,8061515634Norman Volunteer Fire7,9200.15030%73,33339,469115,5961517234Norphlet Volunteer Fire11,5200.21861%106,66657,409168,139	1497434	Newark Volunteer Fire	15,096	0.28647%	139,777	75,230	220,332
1506734 Newport Volunteer Fire5,0100.09507%46,38824,96773,1231506724 Newport Volunteer Police420.00080%3892096131508334 Nimrod/Aplin Volunteer Fire7,2000.13663%66,66635,881105,0871509134 Nob Hill Volunteer Fire16,6260.31551%153,94382,854242,6631516429 Norfork Volunteer Police1,2200.02315%11,2966,08017,8061515634 Norman Volunteer Fire7,9200.15030%73,33339,469115,5961517234 Norphlet Volunteer Fire11,5200.21861%106,66657,409168,139	1497424	Newark Volunteer Police	18	0.00034%	167	90	263
1506724 Newport Volunteer Police420.00080%3892096131508334 Nimrod/Aplin Volunteer Fire7,2000.13663%66,66635,881105,0871509134 Nob Hill Volunteer Fire16,6260.31551%153,94382,854242,6631516429 Norfork Volunteer Police1,2200.02315%11,2966,08017,8061515634 Norman Volunteer Fire7,9200.15030%73,33339,469115,5961517234 Norphlet Volunteer Fire11,5200.21861%106,66657,409168,139	1499034	Newcastle Rural Volunteer Fire	6,480	0.12297%	59 <i>,</i> 999	32,293	94,578
1508334 Nimrod/Aplin Volunteer Fire7,2000.13663%66,66635,881105,0871509134 Nob Hill Volunteer Fire16,6260.31551%153,94382,854242,6631516429 Norfork Volunteer Police1,2200.02315%11,2966,08017,8061515634 Norman Volunteer Fire7,9200.15030%73,33339,469115,5961517234 Norphlet Volunteer Fire11,5200.21861%106,66657,409168,139	1506734	Newport Volunteer Fire	5,010	0.09507%	46,388	24,967	73,123
1509134 Nob Hill Volunteer Fire         16,626         0.31551%         153,943         82,854         242,663           1516429 Norfork 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	1506724	Newport Volunteer Police	42	0.00080%	389	209	613
1516429 Norfork Volunteer Police1,2200.02315%11,2966,08017,8061515634 Norman Volunteer Fire7,9200.15030%73,33339,469115,5961517234 Norphlet Volunteer Fire11,5200.21861%106,66657,409168,139	1508334	Nimrod/Aplin Volunteer Fire	7,200	0.13663%	66,666	35,881	105,087
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	1509134	Nob Hill Volunteer Fire	16,626	0.31551%	153,943	82,854	242,663
1517234 Norphlet Volunteer Fire 11,520 0.21861% 106,666 57,409 168,139	1516429	Norfork 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
1517224 Norphlet Volunteer Police 720 0.01366% 6,667 3.588 10.509	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	1576834	Osceola Volunteer Fire	6,702	0.12718%	62,055	33,399	97,818
			2,880	0.05465%	26,666	14,352	42,035
			5,760	0.10931%	53,333	28,705	84,070
					74,444	40,067	117,347
1582234 Oxley Volunteer Fire         2,880         0.05465%         26,666         14,352         42,035	1582234	Oxley Volunteer Fire	2,880	0.05465%	26,666	14,352	42,035
			12,708	0.24116%	117,666	63,329	185,478
1585724 Ozark Volunteer Police         2,244         0.04258%         20,778         11,183         32,752	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	1599734	Pangburn Volunteer Fire	24,480	0.46455%	226,665	121,994	357,295



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					Net Pension Liability at a Discount Rate 1%	
Employer			Droportionato	Rate	Higher	Lower
• •	nlover Neme	Contribution	Proportionate	7.25%	8.25%	C 35%
Number Em 1599724 Pangburn Volur	ployer Name	\$ -	Share 0.00000%			6.25% \$-
1616034 Paragould Volu		, 7,044	0.13367%	۔ 65,222	۔ 35,103	, 102,810
1616024 Paragould Volu		4,248	0.08061%	39,333	21,170	62,001
1624134 Paris Volunteer		4,248	0.21839%	106,555	57,349	167,964
1626834 Parkin Voluntee		6,354	0.12058%	58,833	31,665	92,739
1619534 Parthenon Volu		9,504	0.12038%	87,999	47,362	138,715
1623334 Patterson Volu		7,302	0.13857%	67,611	36,389	106,576
1623324 Patterson Volu		720	0.01366%	6,667	3,588	10,509
1627634 Pea Ridge Volur		11,406	0.21645%	105,610	56,841	166,475
1627624 Pea Ridge Volur		2,856	0.05420%	26,444	14,233	41,684
1629234 Peel Volunteer		10,746	0.20393%	99,499	53,552	156,842
1628434 Perla Volunteer		5,706	0.10828%	52,833	28,435	83,281
1631434 Perryville Volun		7,200	0.13663%	66,666	35,881	105,087
1633034 Philadelphia Vo		7,230	0.13720%	66,944	36,030	105,525
1635734 Piggott Volunte		16,698	0.31688%	154,610	83,213	243,714
1646224 Pine Bluff Volure		5,088	0.09655%	47,111	25,356	74,261
1648934 Pine Ridge Volu		3,600	0.06832%	33,333	17,940	52,543
1649734 Pine Village Vol		8,352	0.15849%	77,333	41,622	121,901
1651934 Pineville Volunt		11,106	0.21076%	102,832	55,346	162,097
1652734 Piney Point Vol		11,706	0.22214%	108,388	58,336	170,854
1657834 Plainview Volur		11,628	0.22066%	107,666	57,947	169,715
1644634 Pleasant Plains		12,354	0.23444%	114,388	61,565	180,312
1655134 Plumerville Vol		10,080	0.19129%	93,333	50,233	147,122
1665934 Pocahontas Vol		12,438	0.23603%	115,166	61,984	181,538
1665924 Pocahontas Vol		4,338	0.08232%	40,166	21,618	63,315
1667534 Ponca Voluntee	er Fire	6,480	0.12297%	59,999	32,293	94,578
1671334 Portland Volunt	teer Fire	2,880	0.05465%	26,666	14,352	42,035
1671324 Portland Volunt	teer Police	42	0.00080%	389	209	613
1668334 Pottsville Volun	nteer Fire	10,020	0.19015%	92,777	49,934	146,246
1668324 Pottsville Volun	teer Police	2,940	0.05579%	27,222	14,651	42,910
1675634 Prairie Grove Vo	olunteer Fire	10,062	0.19095%	93,166	50,143	146,859
1675624 Prairie Grove Vo	olunteer Police	3,732	0.07082%	34,555	18,598	54,470
1679934 Prescott Volunt	eer Fire	5,040	0.09564%	46,666	25,116	73,561
1685334 Pulaski Co Volu	nteer 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 Vol	unteer Fire	2,160	0.04099%	20,000	10,764	31,526
1693434 Quitman Volun	teer Fire	8,658	0.16430%	80,166	43,147	126,367
1695034 Ravenden Volur	nteer Fire	8,640	0.16396%	79,999	43,057	126,104
1704334 Rector Voluntee	er Fire	13,092	0.24844%	121,221	65,243	191,083
1704324 Rector Voluntee	er Police	1,404	0.02664%	13,000	6,997	20,492
1713234 Redfield Volunt	eer Fire	18,114	0.34375%	167,721	90,270	264,381
1713224 Redfield Volunt	eer Police	1,440	0.02733%	13,333	7,176	21,017
1715934 Richwood Volur	nteer Fire	3,600	0.06832%	33,333	17,940	52,543
1714034 Rison Volunteer	r Fire	13,086	0.24833%	121,166	65,213	190,995
1716734 Riverdale Volun		2,880	0.05465%	26,666	14,352	42,035
1721334 Rockport Volun		5,040	0.09564%	46,666	25,116	73,561
1720524 Rockport Volun		66	0.00125%	611	329	963
1722134 Rocky Branch V		12,180	0.23114%	112,777	60,698	177,772
1724824 Rogers Volunte		-	0.00000%	-	-	-
1726434 Rondo Voluntee		720	0.01366%	6,667	3,588	10,509
1729934 Rose Bud Volun		10,896	0.20677%	100,888	54,299	159,031
1730234 Ross Van Ness -		12,240	0.23228%	113,332	60,997	178,648
1727234 Round Mountai		14,388	0.27304%	133,221	71,702	209,999
1731034 Ruddell Hill Vol	unteer Fire	6,402	0.12149%	59,277	31,904	93,440



					Net Pension Liability at a Discount Rate 1%	
				Rate	Higher	Lower
Employer	Freedow News	Cantalhatian	Proportionate	7.25%	0.25%	6.25%
Number	Employer Name	Contribution	Share	7.25%	8.25%	6.25%
	Rudd's Crossing Volunteer Fire Runyan Acres Volunteer Fire Department	\$ 5,040	0.09564%	. ,	\$ 25,116 40,725	
	, , , , , , , , , , , , , , , , , , , ,	8,172	0.15508%	75,666	,	119,274
	Russell Volunteer Fire Salem Volunteer Fire	6,768	0.12844%	62,666	33,728	98,782
	Salem-Saline County Volunteer	13,890	0.26359%	128,610 186,943	69,220	202,730
	,	20,190	0.38314%	,	100,615	294,681
	Saratoga Volunteer Fire Sardis Fire Protection District	1,440	0.02733%	13,333	7,176	21,017
		14,268	0.27076%	132,110 135,332	71,104 72,838	208,247
	Scotland Area Fire & Emergency Scott Volunteer Fire	14,616 6,426	0.27737% 0.12195%	59,499	32,024	213,326 93,790
	Scranton Rural Volunteer Fire	12,210	0.23171%	113,055	60,848	178,210
	SE Jefferson Co Volunteer Fire	7,170	0.13606%	66,388	35,731	104,649
	Searcy Volunteer Fire	1,440	0.02733%	13,333	7,176	21,017
	Searcy Volunteer Police	7,200	0.13663%	66,666	35,881	105,087
	Sedgwick Fire Improvement Dist	4,302	0.08164%	39,833	21,439	62,789
	Shady Grove Fire & Rescue	5,646	0.10714%	52,277	28,136	82,406
	Shannon Hills Volunteer Fire	9,990	0.18958%	92,499	49,784	145,808
	Shannon Hills Volunteer Police	4,230	0.08027%	39,166	21,080	61,739
	Shaw Volunteer Fire Protection	9,972	0.18924%	92,333	49,695	145,545
	Sheridan Volunteer Fire	17,604	0.33407%	162,999	87,728	256,937
	Sherwood Volunteer Police	2,208	0.04190%	20,444	11,003	32,227
	Siloam Springs Volunteer Fire	4,308	0.04190%	39,889	21,469	62,877
	Siloam Springs Volunteer Police	4,308	0.01514%	7,389	3,977	11,647
	Sixth District Volunteer Fire	12,972	0.24617%	120,110	64,645	189,332
	Smackover Volunteer Fire	12,960	0.24594%	119,999	64,585	189,156
	Smackover Volunteer Police	12,500	0.00000%	115,555		105,150
	Smyrna Volunteer Fire	5,496	0.10430%	50,888	27,389	80,216
	Snowball Volunteer Fire	9,342	0.17728%	86,499	46,555	136,350
	South Carroll Co Fire Assoc	10,776	0.20449%	99,777	53,701	157,280
	South Greene County Volunteer Fire	10,680	0.20267%	98,888	53,223	155,879
	South Mountain Volunteer Fire	3,576	0.06786%	33,111	17,821	52,193
	Southbend Volunteer Fire	12,270	0.23285%	113,610	61,147	179,086
	Southridge Volunteer Fire	12,066	0.22897%	111,721	60,130	176,108
	Southside Volunteer Fire	20,766	0.39407%	192,276	103,486	303,088
	Sparkman Volunteer Fire	9,972	0.18924%	92,333	49,695	145,545
	Sparkman Volunteer Police	5,572	0.00000%	52,555		-
	St. Francis Volunteer Fire	3,138	0.05955%	29,055	15,638	45,800
	Stamps Volunteer Fire	13,728	0.26051%	127,110	68,412	200,366
	Star City Volunteer Fire	15,120	0.28693%	139,999	75,349	220,682
	Star City Volunteer Police	2,106	0.03997%	19,500	10,495	30,738
	Stephens Volunteer Fire	7,200	0.13663%	66,666	35,881	105,087
	Strawberry Volunteer Fire	10,062	0.19095%	93,166	50,143	146,859
	Strickler Volunteer Fire	6,528	0.12388%	60,444	32,532	95,279
	Strong Volunteer Fire	10,080	0.19129%	93,333	50,233	147,122
	Strong Volunteer Police	30	0.00057%	278	150	438
	Stuttgart Police	4,386	0.08323%	40,611	21,857	64,015
	Stuttgart Volunteer Fire	6,120	0.11614%	56,666	30,499	89,324
	Sulphur Rock Area Volunteer Fire	7,200	0.13663%	66,666	35,881	105,087
	Sulphur Springs Volunteer Fire	2,928	0.05556%	27,111	14,591	42,735
	Sulphur Springs Volunteer Police	2,520	0.04099%	20,000	10,764	31,526
	Summit Volunteer Fire	12,960	0.24594%	119,999	64,585	189,156
	Sunnyland Rural Volunteer Fire	6,480	0.12297%	59,999	32,293	94,578
	Sunset Rural Volunteer Fire	6,480	0.12297%	59,999	32,293	94,578
	Swifton Volunteer Fire	11,520	0.21861%	106,666	57,409	168,139
	Swifton Volunteer Police	11,520	0.00000%	100,000	57,705	100,109
10/ 0124		-	0.00000/0	-	-	



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					Net Pension Liability at a Discount Rate 1%	
Employer			Proportionate	Rate	Higher	Lower
Number	Employer Name	Contribution	Share	7.25%	8.25%	6.25%
	Taylor Volunteer Fire	\$ 5,862	0.11124%	\$ 54,277	\$ 29,213	
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
	Tontitown Area Volunteer Fire	10,062	0.19095%	93,166	50,143	146,859
	Tontitown Volunteer Fire	5,298	0.10054%	49,055	26,402	77,326
	Tontitown Volunteer Police	7,272	0.13800%	67,333	36,239	106,138
	Town of Concord Police	2,880	0.05465%	26,666	14,352	42,035
	Town of Sherrill VFD	5,760	0.10931%	53,333	28,705	84,070
	Town of St. Charles Volunteer Fire	7,200	0.13663%	66,666	35,881	105,087
	Tracy Area Volunteer Fire	7,050	0.13379%	65,277	35,133	102,898
	Trumann Volunteer Fire	7,200	0.13663%	66,666	35,881	105,087
	Trumann Volunteer Police	2,880	0.05465%	26,666	14,352	42,035
	Tuckerman Volunteer Fire	13,518	0.25653%	125,166	67,366	197,301
	Tuckerman Volunteer Police	672	0.01275%	6,222	3,349	9,808
	Tull Fire & Rescue Turrell Volunteer Fire	7,272	0.13800%	67,333	36,239	106,138
		2,160	0.04099%	20,000	10,764	31,526
	Turtle Creek Volunteer Fire	15,834	0.30048%	146,610	78,908	231,104
	Tyronza Volunteer Fire	11,430 768	0.21691%	105,832	56,961	166,825
	Tyronza Volunteer Police Umpire Volunteer Fire	6,372	0.01457%	7,111 58,999	3,827 31,754	11,209 93,002
	Upper White Oak Lake VFD Fire	5,016	0.12092% 0.09519%	46,444	24,997	73,211
	Valley Springs Volunteer Fire	8,628	0.16373%	79,888	42,997	125,929
	Van Buren Volunteer Police	6,384	0.12115%	59,111	31,814	93,177
	Vandervoort Rural Volunteer Fire	7,920	0.15030%	73,333	39,469	115,596
	Velvet Ridge Fire Protection District	10,932	0.20745%	101,221	54,479	159,557
	Vilonia Volunteer Fire	18,564	0.35229%	171,887	92,512	270,949
	Vilonia Volunteer Police	720	0.01366%	6,667	3,588	10,509
	Viola Volunteer Fire	6,480	0.12297%	59,999	32,293	94,578
	Wabbaseka Volunteer Fire	3,432	0.06513%	31,778	17,103	50,091
	Waldo Volunteer Fire	2,880	0.05465%	26,666	14,352	42,035
	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
	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
	Wesley Volunteer Fire	3,534	0.06706%	32,722	17,611	51,580
	West Fork Volunteer Fire	16,782	0.31847%	155,388	83,632	244,940
	West Fork Volunteer Police	5,064	0.09610%	46,888	25,236	73,911
	West Memphis Volunteer Police	7,248	0.13754%	67,111	36,120	105,787
	West Point Volunteer Fire	5,040	0.09564%	46,666	25,116	73,561
	West Pulaski Volunteer Fire	37,662	0.71471%		187,686	549,692
2067234	Western Greene Co Fire	15,816	0.30014%	146,443	78,818	230,841



						Net Pension		let Pension		let Pension
					ability Under		iability at a		iability at a	
					Cur	rrent Discount	Disc		Disc	
						Rate		Higher		Lower
Employer				Proportionate						
Number	Employer Name		ntribution	Share	-	7.25%		8.25%		6.25%
	Western Grove Volunteer Fire	\$	13,680	0.25960%	Ş	126,666	\$		\$	199,665
	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

				Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense			
					belen									Net Amortization of Deferred		
Employer	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	Amounts from Changes in Proportion and Differences Between Employer Contributins and Proportionate Share of Contributions	Total Employer Pension Expense	
2163632	70 West Fire Protection District Fire	\$ 208,226	0.021%	\$ 25,524	\$ 19,272	\$ 784	\$ 33,098	\$ 78,678	\$ -	\$ 9,742	\$ 994	\$ 10,736	\$ 27,136	\$ 45,900	\$ 73,036	
15036	Alexander Fire	939,760	0.094%	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	Altheimer 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%	13,560 157,612	10,238 119,004	416 4,839	672	24,886	-	5,175	8,640	13,815	14,416 167,568	(3,788)	10,628	
41833 64733	Arkadelphia Fire Ash Flat Fire	1,285,799 410,710	0.128%	50,344	38,012	4,839	23,823	305,278 89,902	-	60,154 19,215	20,935 10,564	81,089 29,779	53,525	37,408 (11,764)	204,976 41,761	
64722	Ash Flat Police	431,816	0.041%	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	
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 100722	Barling Fire Barling Police	680,613	0.068%	83,429 148.010	62,993	2,562 4,544	32,129	181,113 323,991	-	31,842 56,490	783 17.007	32,625 73,497	88,699 157.360	6,504	95,203 142,769	
		1,207,468		-,	111,755	4,544 4,667	59,682		-	,	· · ·	., .		(14,591)	,	
110433 110422	Batesville Fire Batesville Police	1,240,139 2,269,658	0.124%	152,015 278,212	114,778 210,063	4,667 8,542	12,329	271,460 509,146	-	58,018 106,183	125,164 40,047	183,182 146,230	161,617 295,786	(80,388) (22,506)	81,229 273,280	
112023	Bauxite Police	277,160	0.028%	33,974	25,652	1,043	76,967	137,636		12,967	6,486	19,453	36,120	39,505	75,625	
120122	Bay Police	460,315	0.046%	56,425	42,603	1,732	25,682	126,442		21,535	47,074	68,609	59,989	(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	477,957	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 160033	Benton Police Bentonville Fire	9,993,076 17,373,375	0.998% 1.736%	1,224,939 2,129,607	924,887 1,607,954	37,610 65,386	43,466 150,229	2,230,902 3,953,176	-	467,513 812,790	24,690 406,035	492,203 1,218,825	1,302,317 2,264,132	66,153 307,177	1,368,470 2,571,309	
160033	Bentonville Fire Bentonville Police	17,373,375	1.736%	2,129,607	1,607,954	58.057	882.722	4,259,423	-	721.690	406,035	721,690	2,264,132	527.807	2,571,309	
170822	Berryville Police	1,807,656	0.181%	221,580	1,427,730	6,803	14,056	4,259,425		84,569	14,703	99,272	235,577	(11,619)	2,558,167	
168622	Bethel Heights Police	-	0.000%	-		-	14,050	405,745		-	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	-	21,594	5,122	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 209733	Bradley Police Brinkley Fire	44,771 89,723	0.004%	5,488 10.998	4,144 8,304	168	31	9,831 19,640	-	2,095 4,198	15,588 7,595	17,683 11,793	5,835 11,693	(698) (4,800)	5,137 6,893	
209733	Brinkley Police	720,495	0.072%	88,317	66,684	2,712	47,451	205,164		33,707	4,925	38,632	93,896	(4,800) (351)	93,545	
212722	Brookland Police	1,071,795	0.107%	131,379	99,198	4,034	121,670	356,281		50,143	4,525	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 268233	Cabot Police Caddo Valley Fire	5,729,695 59,102	0.572%	702,339 7,245	530,299 5,470	21,564 222	22,107 92	1,276,309 13,029	-	268,056 2,765	259,670 5,814	527,726 8,579	746,705 7,702	(82,300) (2,591)	664,405 5,111	
268233	Caddo Valley Fire Caddo Valley Police	308,189	0.006%	37,777	28,524	1,160	92 806	68,267	-	14,418	5,814	32,147	40,164	(2,591) (7,276)	32,888	
276322	Calion Police	14,857	0.001%	1,821	1,375	1,160	8,286	11,538	-	14,418	17,729	52,147	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	



					Deferre	ed Outflows of Reso	urces			Deferred Inflov	vs of Resources			Pension Expense	
														Net Amortization of Deferred Amounts from	
				Differences Between	Net Difference Between Projected and Actual Investment		Changes in Proportion and Differences Between Employer		Differences Between		Changes in Proportion and Differences Between Employer			Changes in Proportion and Differences Between Employer Contributins and	
			Employer	Expected and	Earnings on		Contributions	Total Deferred	Expected and		Contributions	Total Deferred	Proportionate	Proportionate	
Employer		Net Pension	Allocation	Actual	Pension Plan	Changes of	and Share of	Outflows of	Actual	Changes of	and Share of	Inflows of	Share of Plan	Share of	Total Employer
ID	Employer	Liability	Percentage	Experience	Investments	Assumptions	Contributions	Resources	Experience	Assumptions	Contributions	Resources	Pension Expense	Contributions	Pension Expense
298422	Carlisle Police	\$ 389,984	0.039%	\$ 47,804	\$ 36,094	\$ 1,468	\$ 7,740	\$ 93,106	ş -	\$ 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	8,787	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	63,316
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	178,136
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	369,179
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	1,372,998
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	669,337
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	23,973
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	(111,834)	(2,576)
333622	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)	65,152
334422	Cherry Valley Police	87,446	0.009%	10,719	8,093	329	-	19,141	-	4,091	3,999	8,090	11,396	(3,263)	8,133
348422 357322	Clarendon Police Clarksville Police	403,980	0.040%	49,519 263,206	37,389 198.733	1,520 8.081	34,829 77.881	123,257 547.901	-	18,900	17.174	18,900 117.630	52,647 279.832	11,758	64,405 250,742
		2,147,237		,	,	.,			-	100,456	17,174	,		(29,090)	,
368932 368922	Clinton Fire Clinton Police	80,498 639,634	0.008%	9,867 78,406	7,450 59,200	303 2,407	2,517 3,372	20,137 143,385	-	3,766 29,924	12,453	3,766 42,377	10,491 83,358	1,459 (2,951)	11,950 80,407
375122	Coal Hill Police	122,285	0.012%	14.990	11,318	2,407	31.533	58,301		5,721	12,455	42,377	15,936	(2,931) 15.987	31.923
377822	Concord Police	122,205	0.000%	14,550	11,510	400	2	38,301		5,721	4,413	4,413	15,550	(13,791)	(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)	1,602,596
378622	Conway Police	19,626,498	1.961%	2,405,792	1.816.487	73.866	1.173.549	5,469,694		918.200	515,017	918.200	2,557,763	318,384	2.876.147
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)	54,756
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	39,759
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	9.653
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	23,367
427833	Crossett Fire	2,431,535	0.243%	298,055	225,045	9,151	-	532,251	-	113,756	78,944	192,700	316,882	(10,005)	306,877
427822	Crossett Police	1,389,789	0.139%	170,359	128,629	5,231	-	304,219	-	65,019	83,681	148,700	181,120	(86,279)	94,841
446422	Danville Police	388,869	0.039%	47,667	35,991	1,464	216,883	302,005	-	18,193	-	18,193	50,678	97,252	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	342,652
476633	De Queen Fire	522,102	0.052%	63,999	48,322	1,965	62,008	176,294	-	24,426	-	24,426	68,041	46,361	114,402
476622	De Queen Police	1,744,164	0.174%	213,797	161,427	6,564	24,218	406,006	-	81,598	45,731	127,329	227,303	20,859	248,162
466922	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	199,041
481222	Dermott 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)	1,142
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 18,861	92,502
486322 496022	Devalls Bluff Police Dewitt Police	83,664 808.023	0.008%	10,255 99.047	7,743 74,785	315 3.041	29,816	48,129 176,873	-	3,914 37,802	72 4.937	3,986 42,739	10,903 105.303	18,861 (770)	29,764 104.533
498022	Diamond City Police	147.927	0.015%	18.133	13.691	557	39.401	71.782	-	6.921	4,937	42,739	105,505	32.961	52.239
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)	(8,689)
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)	31,476
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)	77,825
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	63,418
536322	East Camden Police	10,902	0.001%	1,336	1,009	41	136	2,522	-	510	33,978	34,488	1,421	(15,137)	(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	774,534
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	863,574
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	29,506
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	241,988
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	131,291
585133	Eureka Springs Fire	1,487,195	0.149%	182,299	137,644	5,597	28,979	354,519	-	69,576		69,576	193,814	32,652	226,466
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	211,666
587822 595922	Evening Shade Police	-	0.000%	- 70,937	53,561	2,178	7,115 4,986	7,115	-	27,074	34,256 41,661	34,256 68,735	- 75,418	(1,684)	(1,684) 51,181
604132	Fairfield Bay Police Farmington Fire	578,709 1,540,981	0.058%	188,892	142,622	2,178	4,986 237,155	131,662 574,469	-	72,074	41,661 7,564	79,657	200,824	(24,237) 143,639	344,463
604132	Farmington Police	2,450,951	0.154%	300,435	226,843	9,224	237,133	633,099	-	114,665	1,104	114,665	319,413	93,698	413,111
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	3,735,489
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	4,774,466
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	71,586
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						Deferred Inflov	vs of Resources	Pension Expense							
														Net Amortization	
														of Deferred	
														Amounts from Changes in	
					Net Difference		Changes in				Changes in			Proportion and	
					Between		Proportion and				Proportion and			Differences	
					Projected and		Differences				Differences			Between	
				Differences Between	Actual Investment		Between		Differences Between		Between			Employer	
			Employer	Expected and	Earnings on		Employer Contributions	Total Deferred	Expected and		Employer Contributions	Total Deferred	Proportionate	Contributins and Proportionate	
Employer		Net Pension	Allocation	Actual	Pension Plan	Changes of	and Share of	Outflows of	Actual	Changes of	and Share of	Inflows of	Share of Plan	Share of	Total Employer
ID	Employer	Liability	Percentage	Experience	Investments	Assumptions	Contributions	Resources	Experience	Assumptions	Contributions	Resources	Pension Expense	Contributions	Pension Expense
630022	Flippin 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 644022	Forrest City Fire Forrest City Police	2,383,236 3,161,010	0.238%	292,134 387,473	220,575 292,560	8,970 11,897	39,615 74,646	561,294 766,576	-	111,496 147,884	244,776 63,041	356,272 210,925	310,588 411,949	(71,549) (26,193)	239,039 385,756
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 704832	Gassville Police Gentry Fire	456,714 100,907	0.046%	55,983 12,369	42,270 9,339	1,719 380	19,912 15,031	119,884 37,119	-	21,367 4,721	759	21,367 5,480	59,520 13,150	12,051 22,461	71,571 35,611
704832	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 739033	Gosnell Police Gravel Ridge Fire Protection Dist.	625,539 291,454	0.062%	76,678 35,726	57,895 26,975	2,354 1,097	79,254 21,703	216,181 85,501	-	29,265 13,635	23,633 5,717	52,898 19,352	81,521 37,983	1,063 2,440	82,584 40,423
737432	Gravette Fire	549,049	0.029%	67,302	50,816	2,066	3,894	124,078	-	25,687	78,416	19,352	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	(13,750)	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	67,050	93,364	-	5,624	1	5,625	15,667	30,066	45,733
744722	Greenbrier Police Greenland Police	1,241,953 509,730	0.124% 0.051%	152,237 62,482	114,946 47,177	4,674 1,918	428,114 98,483	699,971 210,060	-	58,103 23,847	49,959	58,103 73,806	161,854 66,429	283,411 2,198	445,265 68,627
747133	Greenwood Fire	177,632	0.018%	21,774	16,440	669	2,695	41,578	-	8,310	43,333	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
754422	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 813333	Hampton Police Hardy Fire	268,416 37,233	0.027%	32,902 4,564	24,843 3,446	1,010	11,782 20,766	70,537 28,916	-	12,557 1,742	8,752	21,309 1.742	34,980 4,852	5,447 9,312	40,427 14,164
813322	Hardy Police	333,277	0.033%	40,853	30,846	1,254	9,868	82,821	-	15,592	13,809	29,401	43,433	(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 847832	Hartford Police Haskell Fire	78,331 45,623	0.008%	9,602 5,592	7,250 4,223	295 172	1,177 196	18,324 10,183	-	3,665 2,134	7,570 1.081	11,235 3,215	10,208 5,946	(3,746) (291)	6,462 5,655
847822	Haskell Police	43,023	0.044%	54,058	40,816	1,660	196	96,534	-	2,134 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	150,472	6,119	37,336	393,215	-	76,061	80,724	156,785	211,877	(17,173)	194,704
865622 864833	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
864823	Helena-West Helena Fire Helena-West Helena Police	2,238,855 1,486,061	0.224%	274,436 182,160	207,212 137,539	8,426 5,593	33,696 105,960	523,770 431,252		104,742 69,523	212,059 478,557	316,801 548,080	291,772 193,666	28,327 (52,312)	320,099 141,354
866422	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 900833	Highland Police	292,951 442,628	0.029%	35,910	27,113	1,103 1,666	19,386	83,512	-	13,705 20,708	35,469	49,174 20,708	38,178 57,684	2,908 37,638	41,086 95,322
892322	Holiday Island Fire Holly Grove Police	442,628	0.044%	54,257 2,155	40,966 1,627	1,666	54,439	151,328 3,848		20,708	32,623	20,708	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 921022	Hot Springs Village Fire Hot Springs Village Police	2,709,302 2,314,302	0.271%	332,103 283,684	250,753 214,195	10,197 8,710	18,947 46,316	612,000 552,905	-	126,751 108,272	141,775 27,824	268,526 136,096	353,081 301,604	2,618 21,735	355,699 323,339
921022 932633	Hot Springs village Police Hoxie Fire	2,514,502	0.231%	200,084	214,195	6,710	40,316	552,905		106,272	15,759	136,096	501,004	(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	(21,407)	(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)



				Deferred Outflows of Resources						Deferred Infor	vs of Resources	Pension Expense			
					Deterre	d Outflows of Resol	urces			Deterred Inflov	VS OT KESOURCES				
Employer ID 971722	Employer Huntington Police	Net Pension Liability	Employer Allocation Percentage 0.000%	Differences Between Expected and Actual Experience S	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions S -	Changes in Proportion and Differences Between Employer Contributions and Share of <u>Contributions</u>	Total Deferred Outflows of Resources S -	Differences Between Expected and Actual Experience	Changes of Assumptions S -	Changes in Proportion and Differences Between Employer Contributions and Share of <u>Contributions</u> \$ 19,044	Total Deferred Inflows of Resources 5 19,044	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributins and Proportionate Share of <u>Contributions</u> \$ (17,304)	Total Employer Pension Expense 5 (17,304)
962833	Huntsville Fire	189,995	0.019%	23,289	17,585	715	74,136	115,725	-	8,889	- 15,044	8,889	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	8,511	(4,502)	4,009
1021933 1021922	Jacksonville Fire Jacksonville Police	8,629,355 6,194,682	0.862%	1,057,776 759,337	798,671 573,335	32,477 23.314	51.929	1,888,924 1,407,915	-	403,713 289.810	353,942 692,778	757,655 982,588	1,124,594 807,303	(170,403) (297,818)	954,191 509.485
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	72,273	2,939	145,432	316,364	-	36,533		36,533	101,766	132,007	233,773
1038322 1050233	Johnson Police Jonesboro Fire	976,721 16,823,183	0.098%	119,725 2,062,165	90,398 1,557,033	3,676 63,315	-	213,799 3,682,513	-	45,695 787,050	113,435 631,341	159,130 1,418,391	127,288 2,192,430	(51,309) (475,177)	75,979 1,717,253
1050233	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 1083922	Kensett Police Kibler Police	294,819 146,947	0.029% 0.015%	36,139 18,013	27,286 13.600	1,110 553	18,426 1,593	82,961 33,759	-	13,793 6.875	68,202 14,685	81,995 21.560	38,421 19,150	(11,984) (11,459)	26,437 7,691
1100222	Lake City Police	407,418	0.015%	49,941	37,708	1,533	1,593	89,182	-	19,060	28,137	47,197	53,095	(11,459) (16,726)	36,369
1103732	Lake Hamilton Fire		0.000%		-	-	1	1	-	-	-	-	-	(3,986)	(3,986)
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 1111823	Lake Village Police Lakeview Police	868,812 159,047	0.087% 0.016%	106,498 19,496	80,411 14,720	3,270	117,050 945	307,229 35,760	-	40,646 7,441	37,723 12,658	78,369 20,099	113,225 20,727	(2,259) 1,453	110,966 22,180
1086322	Lamar Police	325,305	0.018%	39,875	30,108	1,224	33,126	104,333	-	15,219	12,058	15,219	42,394	1,455	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	(950)	55,066
1150922	Lepanto Police Lewisville 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 1161432	Lincoln Fire	291,745 132,462	0.029% 0.013%	35,762 16,237	27,002 12,260	1,098 499	56,538 22,713	120,400 51,709	-	13,649 6,197	7,487 32,669	21,136 38,866	38,021 17,263	21,783 6,290	59,804 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 Flock 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 1180022	Little Rock Police	94,600,469 1,155,650	9.451% 0.115%	11,596,010 141.658	8,755,544 106.959	356,037 4,349	16,905	20,707,591 269.871	-	4,425,753 54.066	1,916,561 62.068	6,342,314 116.134	12,328,521 150.606	(1,656,251) 17,680	10,672,270 168,286
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 1218133	Luxora Police Magnolia Fire	103,836 1,269,989	0.010%	12,728 155,674	9,610 117.541	391 4.780	972	23,701 277,995		4,858 59.415	10,219 37.088	15,077 96,503	13,532 165,507	2,423 (24,450)	15,955 141,057
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 1248322	Manila Fire Manila Police	2,503 676,695	0.000%	307 82,948	232 62,630	9 2,547	386 84,295	934 232,420		117 31,658	540	657 31,658	326 88,188	(7,352) 57,336	(7,026) 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	(57,921)	43,552
1278532 1278526	Marion Fire Marion Police	156,670 3,434,759	0.016%	19,204 421,029	14,500 317,897	590 12,927	4,611 114,821	38,905 866,674	-	7,330 160,691	165,159 13,899	172,489 174,590	20,418 447,624	(79,189) 53,844	(58,771) 501,468
12/8526	Marion Police Marked Tree Police	3,434,759 653,076	0.343%	421,029 80,053	517,897	2,458	24.665	167.620	-	30,553	12,099	30,553	447,624 85,110	53,844	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 1318833	Marvell Police Maumelle Fire	327,908	0.033%	40,195	30,349 500.085	1,234	28,062 28,405	99,840	-	15,341 252 783	33,547 286,548	48,888	42,734 704.161	(13,868)	28,866
1318833 1318823	Maumelle Fire Maumelle Police	5,403,239 4,630,136	0.540%	662,322 567,556	500,085 428,532	20,336 17,426	28,405 92,415	1,211,148 1,105,929	-	252,783 216,615	286,548 284,678	539,331 501,293	704,161 603,408	(135,376) (50,725)	568,785 552,683
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



						Deferred Inflov	vs of Resources	Pension Expense							
Employer		Net Pension	Employer Allocation	Differences Between Expected and Actual	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of	Differences Between Expected and Actual	Changes of	Changes in Proportion and Differences Between Employer Contributions and Share of	Total Deferred Inflows of	Proportionate Share of Plan	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributins and Proportionate Share of	Total Employer
ID 1324222	Employer Mayflower Police	Liability \$ 815,016	Percentage 0.081%	Experience \$ 99,904	\$ 75,432	Assumptions \$ 3,067	\$ 32,906	Resources \$ 211,309	Experience	Assumptions \$ 38,129	\$ 40,117	Resources \$ 78,246	\$ 106,215	Contributions \$ (3,101)	S 103,114
1324222	Mccrory Police	456,796	0.046%	55,993	42,278	3,007	10,244	110,234	, -	21,371	10,505	3 78,240	59,531	11,458	70,989
1328522	Mccrory Folice Mcgehee Fire	885.012	0.088%	108.484	42,278	3.331	1.810	195,535	-	41,404	141.598	183.002	115.336	(52,650)	62.686
1338222	Mcgehee 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
1408733	Monticello 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	(3,173)	(2,818)
1421432 1427332	Morning Star Fpa Morrilton	79,455 101,986	0.008%	9,740 12,501	7,354 9,439	299 384	4,096	21,489 23,538	-	3,717	3.577	3,717 8,348	10,355 13,291	4,190 16,728	14,545 30,019
1427332	Mountain Home Fire	3,766,675	0.376%	461,715	348,616	14,176	32,874	23,538	-	4,771 176,219	37,684	213,903	490,880	(43,477)	447,403
1438933	Mountain Home Police	4,288,795	0.428%	401,715	348,616	16,141	184,477	1,123,273		200,646	1,538	202,184	558,924	(43,477) 116,383	675,307
1447822	Mountain Pine Police	213.858	0.021%	26.214	19,793	805	22.055	68.867		10.005	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)	(1,719)
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	-	8,642	276	8,918	24,074	16,543	40,617
1506733	Newport Fire	2,174,112	0.217%	266,500	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 1547433	Northeast Lakeside Association Fire Oak Grove Fire Protection Dist. #25	108,108 205,523	0.011%	13,252 25,193	10,006 19,022	407 774	17,021 12,287	40,686	-	5,058 9.615	854 2.938	5,912 12,553	14,089 26,784	24,124 (2,880)	38,213 23,904
1555522	Ola Police	300.824	0.030%	36.875	27.842	1,132	22.130	87.979	-	14.074	2,538	16,649	39,204	18,475	57,679
1566022	Oppelo Police	22,467	0.002%	2,754	2,079	1,132	1,710	6,628	-	1,051	21,418	22,469	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%	358,757	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	-	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	(14,882)	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	(25,321)	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 1627622	Pea Ridge	1,492,773 2,258,012	0.149% 0.226%	182,982 276,784	138,160 208,985	5,618 8,498	426,129 168,409	752,889 662,676	-	69,837 105,638	63,249 6,307	133,086 111,945	194,541 294,268	328,124 74,384	522,665 368,652
1627622	Pea Ridge Police Perla Police	2,258,012 20,136	0.002%	2,468	1,864	8,498	335	4,743	-	942	1,982	2,924	294,268	147	2,771
1631422	Perryville Police	550,020	0.055%	67,421	50,906	2,070		120,397		25,732	1,982	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	904,050	1,451,409	1,524,738	(352,788)	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	(654,082)	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	19,537	37,493	57,030
1665933	Pocahontas Fire	647,861	0.065%	79,414	59,961	2,438	1,571	143,384	-	30,309	29,767	60,076	84,430	(23,494)	60,936
1665922	Pocahontas Police	1,677,262	0.168%	205,597	155,235	6,313	8,653	375,798		78,468	59,834	138,302	218,584	(8,359)	210,225
1671322	Portland Police	90,358	0.009%	11,076	8,363	340	1,436	21,215	-	4,227	3,667	7,894	11,776	1,428	13,204
1668322	Pottsville Police	608,995	0.061%	74,650	56,364	2,292	12,226	145,532		28,491	45,239	73,730	79,365	(15,696)	63,669
1675632	Prairie Grove Fire	756,849	0.076%	92,774	70,048	2,848	88,374	254,044	-	35,408	878	36,286	98,634	85,584	184,218
1675622	Prairie Grove Police	2,329,177	0.233%	285,508	215,572	8,766	155,908	665,754	-	108,967		108,967	303,543	124,250	427,793
1685333	Pulaski Co Fire	5,456,436	0.545%	668,843	505,008	20,536	580,458	1,774,845	-	255,272	3,966	259,238	711,093	323,825	1,034,918
1695022 1704322	Ravenden Police Rector Police	84,934 514,020	0.008%	10,411 63,008	7,861 47,574	320 1,935	1,654 40,243	20,246 152,760	-	3,974 24,048	2,544 7,320	6,518 31,368	11,069 66,988	681 15,869	11,750 82,857
1704322	NECCO FORCE	514,020	0.031/0	03,008	47,374	1,935	40,243	132,760	-	24,048	7,320	31,308	00,368	13,009	02,037



				Deferred Outflows of Resources								Dension Frances				
					Deterre	ed Outflows of Reso	ources			Deterred Intio	ws of Resources		Pension Expense			
					Net Difference		Changes in				Changes in			Net Amortization of Deferred Amounts from Changes in Proportion and		
					Between		Proportion and				Proportion and			Differences		
					Projected and		Differences				Differences			Between		
				Differences	Actual		Between		Differences		Between			Employer		
			Employer	Between Expected and	Investment Earnings on		Employer Contributions	Total Deferred	Between Expected and		Employer Contributions	Total Deferred	Proportionate	Contributins and Proportionate		
Employer		Net Pension	Allocation	Actual	Pension Plan	Changes of	and Share of	Outflows of	Actual	Changes of	and Share of	Inflows of	Share of Plan	Share of	Total Employer	
ID	Employer	Liability	Percentage	Experience	Investments	Assumptions	Contributions	Resources	Experience	Assumptions	Contributions	Resources	Pension Expense	Contributions	Pension Expense	
1713222	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	335,672	0.034%	41,146	31,067	1,263	1,558	75,034	-	15,704	33,031	48,735	43,745	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 1733733	Rogers Police Russellville Fire	17,727,161	1.771% 0.725%	2,172,974 890,039	1,640,698 672,021	66,718 27,327	608,707	4,489,097 1,589,387	-	829,342 339,694	260,170 273,378	1,089,512 613,072	2,310,238 946,261	(16,554)	2,293,684 778,736	
1733733	Russellville Fire	7,260,953 7,146,332	0.725%	890,039	661,413	26,896	144,150	1,589,387	-	339,694 334,332	273,378 171,074	505,406	946,261 931,324	(167,525) (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	
1749332	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	-	273,559	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)	(282)	
1778722 1783333	Sherwood Police Siloam Springs Fire	9,765,685 7,668,180	0.976%	1,197,066 939,956	903,841 709,711	36,754 28,860	519,793	2,137,661 2,198,320	-	456,875 358,746	419,059 73,526	875,934 432,272	1,272,683 999,332	(316,691) 114,168	955,992 1,113,500	
1783322	Siloam Springs Police	6,496,848	0.649%	796,376	601,301	24,451	436,376	1,858,504		303,946	73,320	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	25,769,162	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 2,147	7,919 26,903	57,950	-	10,693 26,688	1,021	11,714	29,787	944	30,731	
1824422 1828722	Star City Police Stephens Police	570,455	0.057%	69,926	52,797	2,147	26,903	151,773		26,688	20.239	26,688 20,239	74,343	15,105 (18,383)	89,448 (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	(18,585) (3,769)	728	
1854633	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 1892923	Texarkana Fire Texarkana Police	8,383,605 9,535,001	0.838% 0.953%	1,027,652 1,168,789	775,926 882,491	31,552 35,886	-	1,835,130 2,087,166	-	392,216 446,082	423,841 776,887	816,057 1,222,969	1,092,568 1,242,620	(274,225) (392,784)	818,343 849,836	
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	6,823	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 1931322	Trumann Police	1,738,413	0.174%	213,093	160,895 23,749	6,543 966	23,140	403,671	-	81,329	47,866	129,195	226,553	(47,539)	179,014	
1931322	Tuckerman Police Tyronza Police	256,597 176,126	0.026%	31,453 21,589	16,301	9663	17,301 55,542	73,469 94,095	-	12,005 8,240	102,688 16,806	114,693 25,046	33,440 22,953	(24,338) 705	9,102 23,658	
1937222	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	(40,597)	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 2011733	Waldron Police Walnut Ridge Fire	782,518 916,249	0.078%	95,920 112,313	72,424 84,801	2,945 3,448	426 56,596	171,715 257,158	-	36,609 42,866	103,398 9,497	140,007 52,363	101,979 119,407	(54,257) 53,457	47,722 172,864	
2011733 2011722	Walnut Ridge Fire Walnut Ridge Police	916,249 841,438	0.092%	103,142	84,801 77,877	3,448	41,193	257,158	-	42,866	9,497	39,366	119,407	19,301	172,864 128,959	
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 2050822	West Fork Fire West Fork Police	222,711 584,042	0.022%	27,300 71.591	20,613 54.055	838 2.198	184 3,201	48,935 131,045	-	10,419 27,324	8,465 29,323	18,884 56,647	29,024 76,114	(4,613) (12,130)	24,411 63,984	
2050822 2060533	West Fork Police West Memphis Fire	584,042 7,912,741	0.058%	71,591 969,934	54,055 732,346	2,198 29,780	3,201 6,979	131,045	-	27,324 370,187	29,323 268,516	56,647 638,703	76,114 1,031,204	(12,130) (39,714)	63,984 991,490	
2060522	West Memphis Police	11,095,465	1.109%	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	
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	



				-		Deferred Outflows of Resources					Deferred Inflo	ws of Resources			Pension Expense	
															Net Amortization	
															of Deferred	
															Amounts from	
															Changes in	
						Net Difference		Changes in				Changes in			Proportion and	
						Between		Proportion and				Proportion and			Differences	
						Projected and		Differences				Differences			Between	
					Differences	Actual		Between		Differences		Between			Employer	
					Between	Investment		Employer		Between		Employer			Contributins and	
				Employer	Expected and	Earnings on		Contributions	Total Deferred	Expected and		Contributions	Total Deferred	Proportionate	Proportionate	
Employer		Net Pe	nsion	Allocation	Actual	Pension Plan	Changes of	and Share of	Outflows of	Actual	Changes of	and Share of	Inflows of	Share of Plan	Share of	Total Employer
ID	Employer	Liabi	lity	Percentage	Experience	Investments	Assumptions	Contributions	Resources	Experience	Assumptions	Contributions	Resources	Pension Expense	Contributions	Pension Expense
2081822	White Hall Police	\$ 1,	815,084	0.181%	\$ 222,491	\$ 167,991	\$ 6,831	\$ 12,183	\$ 409,496	ş -	\$ 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



					Deferre	ed Outflows of Reso	ources			Deferred Inflo	vs of Resources			Pension Expense	
														Net Amortization of Deferred Amounts from Changes in	
			Employer	Differences Between Expected and	Net Difference Between Projected and Actual Investment Earnings on		Changes in Proportion and Differences Between Employer Contributions	Total Deferred	Differences Between Expected and		Changes in Proportion and Differences Between Employer Contributions	Total Deferred	Proportionate	Proportion and Differences Between Employer Contributins and Proportionate	
Employer		Net Pension	Allocation	Actual	Pension Plan	Changes of	and Share of	Outflows of	Actual	Changes of	and Share of	Inflows of	Share of Plan	Share of	Total Employer
ID	Employer	Liability	Percentage	Experience	Investments	Assumptions	Contributions	Resources	Experience	Assumptions	Contributions	Resources	Pension Expense	Contributions	Pension Expense
2170034	101-Gamaliel Fpd #5	\$ 127,666	0.262%	\$ 10,850	\$ 11,133	\$ -	\$ 4,787	\$ 26,770	\$ -	\$ 5,825	\$ 505	\$ 6,330	\$ 18,070	\$ 74	\$ 18,144
2163634	70 West Fire Protection District Fire	119,888	0.246%	10,189	10,454	-	31,102	51,745	-	5,470		5,470	16,969	31,725	48,694
15039 15029	Alexander Volunteer Fire Alexander Volunteer Police	50,555 9.555	0.104%	4,296 812	4,408 833	-	16,910 406	25,614 2.051	-	2,306 436	356 19.372	2,662 19.808	7,156	8,596 (12,780)	15,752 (11,428)
10634	Allison Sylamore Volunteer Fire	18,555	0.020%	1,577	1,618	-	408	3,195	-	436	3,287	4,134	2,626	(12,780) (7,204)	(11,428) (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	(707)	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
24834	Altheimer 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
24824	Altheimer Volunteer Police	167	0.000%	14	15	-	90	119	-	8	1	9	24	(516)	(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
20524	Altus Volunteer Police	-	0.000%	-	-	-	1	1	-	-	1	1	-	(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
30224 31034	Amity Volunteer Police Antioch Volunteer Fire	6,667 80.888	0.014%	567 6.874	581 7.054	-	51 572	1,199 14.500	-	304 3.690	1.964	304 5.654	944 11.449	48 (3.277)	992 8.172
34534	Appleton Rural Volunteer Fire	125,388	0.257%	10,656	10,934		13,239	34,829	-	5,721	1,964	5,721	17,748	(3,277) 12,364	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
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
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
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
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
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)	15,437
60424	Ashdown Volunteer Police	33,333	0.068%	2,833	2,907	-	1,727	7,467	-	1,521	3,562	5,083	4,718	(1,780)	2,938
70134	Atkins Volunteer Fire	173,110	0.355%	14,712	15,095	-	10,084	39,891	-	7,898	412	8,310	24,502 3,774	4,716 1,909	29,218
70124 80924	Atkins Volunteer Police	26,666 6,667	0.055%	2,266	2,325 581	-	1,807 1,792	6,398 2,940	-	1,217	-	1,217	3,774	1,909	5,683 2,704
80924	Augusta Police Augusta Volunteer Fire	95,055	0.195%	8,078	8,289	-	7,832	2,940	-	4,337	4,402	8,739	13,454	(10,542)	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
82524	Austin Volunteer Police	4,000	0.008%	340	349		2,159	2,848	-	182	-	182	566	1,200	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
90634	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
90624	Bald Knob Volunteer Police	-	0.000%	-	-	-	-	-	-	-	9	9	-	(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)
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
107434 110434	Barton-Lexa Fire Department, Inc. Batesville Volunteer Fire	278,442 73,388	0.571%	23,663 6.237	24,281 6,400	-	80 818	48,024 13,455	-	12,703 3,348	9,035 6,336	21,738 9,684	39,411 10.387	(10,890) (1,745)	28,521 8,642
110434	Batesville Volunteer Police	120,110	0.246%	10,207	10,474		7,796	28,477		5,480	0,550	5,480	17,001	5,323	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)
112024	Bauxite Volunteer Police	6,444	0.013%	548	562			1,110	-	294	7,244	7,538	912	(5,719)	(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
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
120124	Bay Volunteer Police	21,111	0.043%	1,794	1,841	-	740	4,375	-	963	248	1,211	2,988	(700)	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
130934 128734	Bearden Volunteer Fire Beaver Lake Volunteer Fire	60,833 120,499	0.125%	5,170 10.241	5,305 10,508	-	871 1.153	11,346 21.902	-	2,775 5.498	501 23.502	3,276 29.000	8,610 17.056	(604) (5.043)	8,006 12,013
128734	Beaver Lake Volunteer Fire Beaverfork Volunteer Fire	120,499 99,999	0.247%	10,241 8,498	8,720	-	4,283	21,902 21,501	-	4,562	25,502	4,562	14,154	(5,043) 5,428	12,013
134134	Bee Branch Volunteer Fire	66,666	0.137%	5,666	5,813		4,285	12,195	-	3,042		3,042	9,436	1,449	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
140624	Bella Vista Police	111	0.000%	,9	10	-	1,336	1,355	-	5	3,355	3,360	16	(168)	(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
150324	Benton Volunteer Police	-	0.000%	-	-	-	1	1	-	-	3,225	3,225	-	(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
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
162734 170834	Bergman Volunteer Fire Association Berryville Volunteer Fire	79,555 112,832	0.163%	6,761 9,589	6,937 9.839	-	11,989 4,162	25,687 23,590	-	3,630 5,148	2.478	3,630 7,626	11,260 15.970	8,853 6.145	20,113 22,115
1/0654	berryvnie volunteer rire	112,052	0.23170	9,589	9,639	-	4,162	23,590	-	5,148	2,478	7,026	10,870	0,145	22,110



						Deferre	ed Outflows of Reso	ources			Deferred Inflov	vs of Resources			Pension Expense	
Held         Held lingity Valuer Print         .         .         .         1         1         1         .         .         1.02         1.		Employer		Allocation	Between Expected and Actual	Between Projected and Actual Investment Earnings on Pension Plan		Proportion and Differences Between Employer Contributions and Share of	Outflows of	Between Expected and Actual		Proportion and Differences Between Employer Contributions and Share of	Inflows of	Share of Plan	of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributins and Proportionate Share of	
binds         binds <th< th=""><th>170824</th><th>Berryville Volunteer Police</th><th>\$ 6,667</th><th>0.014%</th><th>\$ 567</th><th>\$ 581</th><th>\$-</th><th>\$ 252</th><th>\$ 1,400</th><th>\$-</th><th>\$ 304</th><th>\$ 1,749</th><th>\$ 2,053</th><th>\$ 944</th><th>\$ -</th><th>\$ 944</th></th<>	170824	Berryville Volunteer Police	\$ 6,667	0.014%	\$ 567	\$ 581	\$-	\$ 252	\$ 1,400	\$-	\$ 304	\$ 1,749	\$ 2,053	\$ 944	\$ -	\$ 944
bitsess         bitsess <t< td=""><td></td><td></td><td>-</td><td></td><td>-</td><td>-</td><td></td><td></td><td></td><td>-</td><td></td><td></td><td></td><td>-</td><td></td><td></td></t<>			-		-	-				-				-		
12144         Ige own Values for for         5.09         5.29         5.29         5.29         5.29         5.21         5.23         5.21         5.23         5.			-		-	-		-	-	-		508		-		
bis         bis         bis         2.20         2.27         -         1.1         1.50         5.26         6.43         0.403         0.430           1214         Mackow Valenter frinc         4.035         0.205							-			-		-				
Base-Seyex Volume Frie         9.05         0.193         7.93         1.020         9.86         7.111         9.97         7.93         9.92         9.93							-			-						
Direct values fire         S.B.B         0.10%         4.500         -         2.40%         4.516         6.075         7.027         2.228         0.828           Direct walker         Fire Accossing         6.01         0.015         1.228         1.218         0.218         0.216         0.216         0.218         0.218         0.218         0.218         0.218         0.218         0.218         0.228         0.238         0							-			-						
17190         Basers fue for Association         6.4.88         0.05%         3.4.42         4.4.45         -         2.1.6         10.3.8         12.4.78         5.5.6.44         12.1.73           17118         Basers fue for Association         6.6.7         0.01%         3.1.7         0.01%         12.0.7         0.01%         12.0.7         0.01%         12.0.7         0.01%         12.0.7         0.01%         12.0.7         0.01%         12.0.7         0.01%							-			-						
J1738         Bish Rok Volmeter Prine         6.647         0.014         5.57         5.94         0.214         1.118           J1818         Behenk Volmeter Prine         6.647         0.014         0.216         1.268         0.216         0.207         0.208         1.268         0.208         0.208         1.268         0.208							-			-						
Bits         Bits <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td><td></td><td></td><td>-</td><td></td><td></td><td></td><td></td><td></td><td></td></th<>							-			-						
Board Volumer Fire         H.199         O.214         J.268         J.238         J.238 <thj.238< th="">         J.238         J.238</thj.238<>												251				
Bend Fer Networker Price         11.399         0.24%         9.68         9.04         -         5.201         13.320         11.521         16.346         0.060         6.73           Bibble         Box Worker Price         13.38         0.22%         0.23%         0.24%         -         6.68         1.33         13.34         13.3							-			-						
bind         bind         1,3,3         0,27%         1,13         1,16         -         9         2,85         -         6,64         -         6,64         1,872         0,897         2,849           Bidd         Bottor Mountari Volanter Fre         12,10         0,137         12,24         -         2,867         6,2,87         -         6,648         6,576         13,356         12,303         13,368         3,368           Bidd         Bottor Mountari Volanter Fre         6,568         0,378         1,378         -         6,648         6,576         6,656         6,629         1,336         0,378         1,336         0,378         1,338         0,378         0,338         0,378																
book         book <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td><td></td><td></td><td>-</td><td></td><td>13,320</td><td></td><td></td><td></td><td></td></th<>							-			-		13,320				
1958         8xtor Mourtan freir         15,210         0.328         12,220         13,26         25,687         6,647         6,746         13,316         21,336         6,336         7,741         12,336         6,847           19686         Bardior Volunter Free         6,667         0.01%         5,376         11,18         -         1,18         -         3,985         5,373         5,633         6,44         0,137           10118         Bardior Volunter Free         6,667         0.01%         3,568         -         2,128         3,535         6,435         6,435         1,316							-			-		-				
19969         Indirot Volumeter Price         67.55         0.77%         7.44         7.63         2.03         17.079         -         1.58         7.16         11.21         12.38         (6.67)         (6.18)         3.76           20118         Bradley County Fine         46.66         0.096%         3.86         4.069         -         1.848         -         2.13         4.769         5.785         6.625         (0.554)         1.351           20201         Bradley Volumeter Fine         4.58         0.095%         3.80         4.649         -         0.404         -         2.135         4.759         0.135         0.475         1.351         0.475         1.351         0.475         0.455         0.475         0.47							-			-		-				
1996         Indird Volkmer Pröle         667         0.14%         5.73         6.48         0.148         0.148         0.149         0.119           20118         addrog Volkmer Pröle         5.63         0.00%         3.89         4.46         0.00%         3.89         4.46         0.00%         3.89         3.81           20128         addrog Volkmer Pröle         6.53         0.00%         3.89         4.46         0.00         3.55         2.13         3.63%         6.629         (1.53)         3.83           20178         Brinky Volkmer Pröle         6.649         0.138         5.51         5.79         6.81         1.233         0.48         0.51         3.77           21738         Inter Pröle         6.649         0.137         7.37         7.328         7.664         4.010         2.072         3.081         2.484         2.778         0.028         2.444         2.779         0.367         2.229         1.007         2.232           21738         Inter Pröle         8.33         0.177         7.337         7.528         2.328         1.163         3.467         3.467         3.467         3.467         3.467         3.467         3.467         3.467         3.467							-			-						
2013         Indey County fruid Volumeter Frie         46.66         0.0096         0.966         0.469         -         2.129         3.660         5.781         6.629         (1,24)         3.34           20234         Indey Volumeter Frie         5.69         0.0156         7.79         -         8.03         3.23         3.23         3.23         9.23         9.412         (1,84)         7.781           20274         Intifyely Volumeter Frie         3.33         0.0076         1.33         1.130         0.076         3.016         -         5.06         0.028         1.229         8.016         1.229         2.001         2.571         1.771         (1,64)         1.229           20124         Brockland Volumeter Frie         13.73         0.013         1.581         -         2.013         2.571         1.771         (1,63)         3.57           20242         Brockland Volumeter Frie         13.73         0.013         1.529         -         3.64         4.010         -         3.542         4.44         4.99         1.027         3.537           20244         Inform Frictor Excluss Inform Frictor Exclus							-	2,005		-						
2033         Inder Valueter Fine         46.83         0.096 %         3.80         4.084         -         -         8.064         -         2.37         4.719         6.585         6.629         (3.29)         (3.38)           20324         Inskly Valueter Fine         6.649         0.366         5.651         5.799         -         813         12.263         -         30.34         6.158         4.123         4.124         4.144         7.778           20724         Inskly Valueter Fine         6.649         0.357         1.039         -         6.81         1.226         -         6.00         1.031         1.123							-	-		-						
20234         Inder Volknerer Police         5.56         0.01%         4         4         9         0         99         -         2.23         3.238         99         (1,881)         (3,81)           20734         Intikky Volknerer Police         13.33         0.027%         1,133         1,163         -         98         2,294         -         6.66         -         6.66         1,877         94         1,513           20224         Incolkner Volknerer Police         13.77         0.041%         1,618         -         6.04         4,010         -         6.06         3,524         4,444         2,799         1,012         1,523           21734         Inner Frotection Ditrici         6.033         0.217%         1,723         0.041         -         3,039         13.357         1.323         0.12,29         1,023							-	353		-						
20724       Brickly Volumeter Fine       66.499       0.136%       5,719       -       8.1       1,220       -       5,024       8,056       1,220       9,412       (1,24)       9,778         20724       Brickly Volumeter Fine       12,554       0,2578       10,670       10,049       -       6,404       4,010       -       5,728       20,033       25,761       12,771       (17,659)       112         212724       Brookland Volumeter Fine       5,999       0,123%       5,039       5,322       -       7,0       10,041       -       2,737       3,091       5,828       8,402       (14,272)       (5,780)         212448       burnar Volumeter Fine       6,666       0,17%       7,582       -       3,040       14,513       -       3,067       1,20       18,208       18,20							-	200		-						
20274       Brinkley Volumeter Police       13.333       0.027%       1.133       1.163       -       98       2.394       -       67.08       -       67.08       57.28       20.033       67.771       (17.751       (17.69)       11.2         212748       Brookhard Fire Potection Diritici       19.799       0.124       1.737       1.737       7.232       -       70       10.401       -       2.737       3.943       5.842       8.482       (17.27)       (17.69)       1.232         21244       Buran Visturburter Police       65.63       0.177       7.337       7.232       -       3.84       1.453       -       3.967       1.226       1.022       2.222         22434       Buran Visturburter Frice       65.66       0.137%       7.666       5.813       -       3.040       1.4519       -       3.967       1.226       1.002       1.032         22834       Buli Shosk Volumeter Frice       0.1261       0.127       1.000       -       3.107       5.276       4.587       1.001       4.466       0.368       1.6705         22834       Buli Shosk Volumeter Frice       12.511       0.127       1.002       4.670       9.293       6.473       6.475							-			-						
20263       Broskinn Fire Protection District       12,55,4       0,27,7*       10,70*       10,90*       -       -       12,10*       Brookinn Valuetter Protection District       17,7*       17,78* </td <td></td> <td>0,150</td> <td></td> <td></td> <td></td> <td></td>												0,150				
21224       Bookland Volunteer Police       19.78       0.041%       1.681       7.25       -       604       4.010       -       902       3.542       4.444       7.99       1.0278       3.877         217348       Broun Victar Volunteer Police       86.33       0.177%       7.337       7.528       -       3.208       1.81.63       -       3.393       1.8       3.357       1.2,20       10.272       22,232         222434       Buord Volunteer Frie       66.66       0.137%       5.666       5.81.3       -       3.040       4.817       3.042       9.496       12.538       4.01.6       1.719       1.680         22334       Bull Soak Volunteer Frie       7.333       0.555       4.706       4.887       1.565       1.680       1.867       1.680       4.887       1.566       1.875       1.680       1.864       1.030       1.875       1.846       1.108       1.869       1.856       1.866       1.516       1.719       1.680         23543       Butch div Volunteer Frie       7.22       0.155       4.078       1.612       1.910       1.857       1.856       1.856       1.856       1.857       1.625       1.650       1.857       1.650       1.857 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>50</td> <td></td> <td>_</td> <td></td> <td>20.033</td> <td></td> <td></td> <td></td> <td></td>								50		_		20.033				
21734       Buno Fine Protection District       59,99       0.223*       50,99       5,223       6,402       (0,77)         21944       Byern Victure Priore       66,63       0.77*       7,337       7,528       -       32,815       47,766       -       3,967       -       3,967       12,306       10,02       22,223         22408       Bern Victure Prire       66,66       0.77*       7,367       7,528       -       3,061       -       3,967       -       3,967       -       3,967       12,306       10,07       12,306       10,07       12,308       10,07       12,308       10,07       12,308       12,308       10,07       12,308       12,308       10,07       12,07       5,233       6,407       10,08       14,07       12,08 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>604</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								604								
21244       Byart Volunteer Protee       66,33       0.17%       7,38       7,52       -       3,28       17,76       -       3,967       12,206       12,007       22,226         22438       Budrad Volunteer Fire       66,66       0.137%       5,66       5,813       -       3,040       14,519       -       3,042       9,496       12,338       9,436       11,038       14,837       15,161       1,101       1,038         22838       Bull Shots Volunteer Fire       12,611       0.026%       1,072       1,100       -       3,107       5,279       -       5,75       3,46       20,303       4,469       1,889         22838       Bultshots Volunteer Fire       12,181       0,451       1,818       -       2,303       6,1455       -       1,002       4,30       4,30       4,30       1,818       -       1,818       1,829       1,818       1,839       1,818       -       1,818       1,829       1,818       1,829       1,818       1,829       1,818       -       1,829       1,818       1,829       1,818       1,829       1,818       1,829       1,818       1,829       1,818       1,829       1,818       1,829       1,818       1,829																
22408       Buena Vista Volunteer Fire       8.6,9       0.13%       7.8,9       7.8,9       7.8,0       4.7,86       -       3.0,67       1.0,69       -																
22334         Buford Volumeter Fire         66,66         0.13%         5,66         5,313         -         3,00         14,519         -         3,042         9,496         12,338         9,465         (10,71)         (16,805)           22334         Bull Shoak Volumeter Police         12,11         0.026         1,012         1,100         -         3,107         5,77         -         5,75         2,45         8,406         1,038         4,309         1,345         9,393         1,6705         -         3,366         1,000         4,406         1,038         4,309         1,383         4,309         1,383         4,308         4,309         1,383         1,6705         -         1,029         1,591         1,192         3,115         8,259         3,374           25524         Caddo Valley Volumeer Fire         10,599         0,219         6,565         7,47         1,022         (6,351         2,070         1,722           268224         Caddo Valley Volumeer Fire         16,669         0,966         4,069         -         7,4         8,199         -         2,494         6,554         7,66         6,713         6,878           270434         Caddo Valley Volumeer Fire         16,668         3,965 <td></td>																
2233       Bull Shoat Volunteer Fire       10.10       0.20%       9.03       9.40       -       8.625       27.068       -       4.887       13.580       18.467       15.161       1.719       16.880         22334       Bull Shoat Volunteer Fire       73.33       0.150%       6.232       6.395       -       4.078       16.705       -       3.346       1.100       4.446       10.380       4.309       14.689         23604       Butl Shoat Volunteer Fire       219.831       0.451%       16.62       -       -       1.444       -       3.99       6.168       6.767       1.022       (6.533)       (7.513)         26824       Cadot Volunteer Fire       10.699       0.219%       9.03       9.30       -       5.388       2.3,71       -       4.482       6.104       10.986       15.145       2.077       17.222         26224       Cadot Volunteer Fire       13.268       0.606       0.906%       3.366       0.409       -       7.4       8.109       -       2.129       1.456       3.585       6.605       273       6.878         269034       Calotewol Volunteer Fire       13.281       0.409       7.914       5.751       5.738       3.967												9.496				
22838       Jull Shoak Volunteer Police       12,61       0,026       1,072       1,070       5,779       -       575       245       820       1,785       90       1,875         238548       Butter Hidd Volunteer Fire       21,831       0,451%       18,682       19,070       23,573       61,425       -       10,029       1,891       11,320       81,115       8,259       39,374         285548       Cadob Volunteer Fire       222       0,015%       64,64       10,390       -       4,882       6,104       10,396       1,154       2,077       17,222         285824       Cadob Volunteer Fire       25,722       0,136%       4,848       6,104       10,396       7,145       2,675       6,769       2,077       17,222         270944       Calco Volunteer Fire       45,666       0,096%       3,966       4,069       -       4,805       -       2,126       1,856       6,605       2,73       6,678         270944       Calco Volunteer Fire       13,258       3,667       5,910       16,878       3,995       -       2,126       1,856       9,593       (2,22)       7,361         270944       Calco Volunteer Fire       13,250       3,467       - <td></td>																
2534         Jurnt Bidg Volunteer Fire         73.33         0.10%         6.222         6.405         -         4.078         16,705         -         3.346         1.100         4.446         0.1030         4.309         4.469           23804         Hurtheid Volunteer Fire         7.222         0.015%         6.44         600         -         1.044         -         3.29         6.458         6.787         1.022         (8,53)         (7,51)           28623         Cadot Valley Volunteer Fire         106.99         0.215%         6.44         6.00         -         1.04         -         3.26         6.048         6.078         1.022         (8,53)         (7,51)           28623         Cadot Valley Volunteer Fire         12.282         0.015%         4.482         6.010         -         4.802         6.104         0.985         -         6.005         7         6.13         9.01         2.129         4.70         3.585         6.005         7.7         0.13%         4.809         -         7.4         8.109         -         2.129         1.465         3.585         6.605         2.73         6.77         1.396         3.985         -         6.005         7.3         9.791         0.146 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>										-						
2838         Unterfield Volunteer Fire         21.93         0.451 <sup>4</sup> 6.1,07         6.1,475         -         10.029         1.891         11.920         11.115         8.259         30.751           25854         Caddo Valve Volunteer Fire         10.999         0.219 <sup>4</sup> 9.039         9.330         -         5.38         2.3741         -         4.882         6.104         10.986         15.145         2.077         17.222           26242         Caddo Valve Volunteer Fire         46.66         0.996 <sup>4</sup> 4.597         392         9.470         -         2.482         6.104         10.986         7.462         (6.77)           27034         Cairo Volunteer Fire         13.882         0.0777         1.396         5.760         5.910         18.287         17.987         3.997         1.969         3.997         2.464         1.477         3.941         7.643         1.699         2.7381           27034         Calico Notunteer Fire         9.500         0.111 <sup>4</sup> 4.589         4.709         6.73         9.971         2.464         1.477         3.941         7.643         1.699         1.249           27733         Cainor Volunteer Fire         9.540         0.111 <sup>4</sup> 4.589												1.100				
26824Caddo Valvy Volunteer Fire10.699 $0.219^{W}$ $9.093$ $9.393$ $5.58$ $2.781$ $ 4.882$ $6.104$ $10.986$ $15.145$ $1.722$ 26824Caddo Valvy Volunteer Fire $4.666$ $0.096^{W}$ $3.466$ $4.597$ $392$ $9.470$ $ 2.123$ $1.456$ $5.585$ $7.60$ $5.723$ $6.878$ 27934Cairo Volunteer Fire $13.283$ $0.277^{W}$ $11.289$ $11.583$ $9.855$ $ 6.00$ $7$ $6.131$ $18.00$ $7.91$ $6.755$ 27934Cairo Volunteer Fire $9.503$ $0.397^{W}$ $7.565$ $8.163$ $ 8.977$ $ 4.272$ $4.283$ $9.593$ $(2.23)$ $7.561$ 27934Calro Volunteer Fire $9.560$ $0.011^{W}$ $4.599$ $4.709$ $ 673$ $9.971$ $ 2.464$ $1.477$ $3.941$ $7.643$ $(1.690)$ 27934Calro Volunteer Fire $20.00$ $0.011^{W}$ $4.599$ $4.709$ $ 73$ $9.971$ $ 2.464$ $1.477$ $3.941$ $7.643$ $(1.690)$ $5.990$ 27934Cahor Volunteer Fire $20.00$ $0.011^{W}$ $4.599$ $4.709$ $ 73$ $9.71$ $ 2.464$ $1.477$ $3.941$ $7.643$ $(1.690)$ $1.241$ 25223Camera Volunteer Fire $21.444$ $0.026W$ $1.085$ $ 78$ $2.211$ $ 5.60$ $11$ $2.138$ $2.831$ $(1.590)$ $1.244$			219.831		18.682			23,573		-			11.920	31.115		39.374
25242 $2 \text{ dody } \text{Multere Police}$ $52, 22$ $0.098$ $4, 481$ $4, 497$ $92$ $9, 470$ $2, 405$ $4, 569$ $6, 554$ $7, 422$ $(6, 470)$ $922$ 270343 $2 \text{ doir } \text{Volutere Fire}$ $122, 832$ $0.272$ $11, 289$ $11, 583$ $9, 673$ $6, 878$ $2, 406$ $71$ $6, 131$ $18, 801$ $7, 914$ $26, 715$ 27334 $2 \text{ diar Volutere Fire}$ $9, 777$ $0.139$ $5, 760$ $5, 700$ $1, 867$ $1, 986$ $2, 924$ $1, 956$ $1, 966$ $1, 286$ $1, 286$ $1, 256$ $2, 7361$ 27334 $2 \text{ diar Volutere Fire}$ $9, 600$ $0.112^{44}$ $7, 555$ $8, 163$ $-1, 867$ $1, 998$ $-2, 2464$ $1, 477$ $4, 248$ $9, 933$ $(1, 694)$ $5, 949$ 27334 $2 \text{ diar Volutere Fire}$ $50, 00$ $0.114^{44}$ $1, 709$ $-7, 74$ $2, 146$ $2, 129$ $2, 614$ $3, 606$ $1, 147$ $3, 941$ $7, 613$ $(1, 694)$ $5, 949$ 27334 $2 \text{ diarder Volutere Fire}$ $20, 00$ $0.114^{44}$ $1, 709$ $-7, 74$ $2, 241$ $2, 246$ $1, 477$ $3, 941$ $7, 613$ $(1, 926)$ $(1, 647)$ 27334 $2 \text{ damek Volutere Fire$ $20, 00$ $0.114^{44}$ $1, 705$ $5, 822$ $7, 84$ $2, 221$ $2, 664$ $1, 2189$ $2, 664$ $12, 189$ $2, 664$ $12, 189$ $2, 656$ $7, 11$ $1, 279$ $1, 949$ $566$ $2, 2371$ 28734Carrey Volutere Fire <td< td=""><td>258534</td><td>Cabot Volunteer Fire</td><td>7,222</td><td>0.015%</td><td>614</td><td>630</td><td></td><td>· · ·</td><td>1,244</td><td></td><td>329</td><td>6,458</td><td>6,787</td><td>1,022</td><td>(8,535)</td><td>(7,513)</td></td<>	258534	Cabot Volunteer Fire	7,222	0.015%	614	630		· · ·	1,244		329	6,458	6,787	1,022	(8,535)	(7,513)
27034Caino Volunteer Fire46,6660.096%3.3664.09-7.48.109-2.1291.4565.8586.605 $273$ 6.87826904Callow Notweer Fire132,8320.272%11.28910.58330,855-6.060716.13118.4071.4527934Callow Notweer Fire93,6100.392%7.9558.16312.82829.948-3.0921.1664.2889.593(2.232)7.36127934Callow Notweer Fire93,6100.011%4.5894.7096.739.971-2.4641.4773.9417.643(1.694)5.96927134Calmer Volunteer Fire20,0000.011%4.5894.7096.739.971-2.4641.4773.9417.643(1.694)5.96927134Camerak Village Volunteer Fire12.4440.026%1.0581.085-782.211-5.667111.218(1.590)1.24128232Camerak Village Volunteer Fire12.4440.026%1.0581.085-782.212-5.667111.218(1.590)1.24128243Camerak Village Volunteer Fire67.110.138%5.7035.822-6.5431.289-3.0622153.2779.499(564)8.93528693Camerak Village Volunteer Fire14.04990.284%1.3401.322-5.2081.8,45-5.410 </td <td>268234</td> <td>Caddo Valley Volunteer Fire</td> <td>106,999</td> <td>0.219%</td> <td>9,093</td> <td>9,330</td> <td>-</td> <td>5,358</td> <td>23,781</td> <td>-</td> <td>4,882</td> <td>6,104</td> <td>10,986</td> <td>15,145</td> <td>2,077</td> <td>17,222</td>	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	2,077	17,222
26930Caldwell Volunteer Fire132.832 $0.27\%$ 11.28911.28915.83 $9.593$ $9.595$ $6$ $6,060$ $71$ $6,131$ $18.01$ $7.914$ $27.515$ 27394Callon Volunteer Fire $93,610$ $0.192\%$ $7.955$ $5.910$ $18.278$ $29.948$ $3.092$ $1.166$ $42.28$ $9.536$ $13.250$ $3.460$ $13.250$ $3.460$ $13.250$ $3.460$ $13.250$ $3.460$ $14.24$ $3.262$ $3.467$ $14.242$ $3.467$ $14.242$	268224	Caddo Valley Volunteer Police	52,722	0.108%	4,481	4,597	-	392	9,470	-	2,405	4,549	6,954	7,462	(6,470)	992
27334Calleo kot volunteer Fire67,770.13%5,7605,910 $\cdot$ 18,282,948 $\cdot$ 3,0921,1664,2889,593(2,22)7,36127334Calleo Volunteer Fire94,6100.11%4,5894,709 $\cdot$ $\cdot$ 3,971 $\cdot$ 2,4641,4773,941 $\cdot$ ,643(1,694)5,94927334Calvert Township Volunteer Fire20,000.011%4,5894,709 $\cdot$ $\cdot$ 3,947 $\cdot$ 2,4641,4773,941 $\cdot$ ,643(1,694)5,94927314Carmack Volunteer Fire20,000.041%1,7001,744233,467 $\cdot$ 9,6837,111,721(1,614)(1,925)(1,614)28424Carmack Volunteer Fire67,110.138%1,085 $\cdot$	270434	Cairo Volunteer Fire	46,666	0.096%	3,966	4,069	-	74	8,109	-	2,129	1,456	3,585	6,605	273	6,878
27834       Callon Vulunteer Fire       95,610       0.191%       7,955       6,163       -       1,867       17,985       -       4,271       9,595       13,866       13,250       346       13,556         279834       Callon Vulunteer Fire       54,000       0.111%       4,589       4,709       -       673       9,971       -       2,464       1,477       3,941       (1,694)       5,949         277134       Carmack Vulunteer Fire       10,0041       1,700       1,744       -       23       3,467       -       912       1,406       2,318       2,431       (1,590)       1,241         28242       Carmack Vulunteer Fire       67,11       0.128       0,208       0,585       -       7.8       2,221       -       5.68       7.11       1,279       1,476       0,825         28443       Carmack Vulunteer Fire       79,77       0.164%       5,780       5,852       -       5,618       1,845       -       3,640       169       3,809       1,292       2,393       13,665       2,2371         28793       Carpose Vuluntueer Fire       12,043       0,235%       13,460       13,120       11,326       3,898       -       7,226       2,2448		Caldwell Volunteer Fire					-			-						
2784Calvert Synchrige Volunteer Fire54,000.11%4.5894.709-6739.971-2.4641.4773.9417.643(1,694)5.949277134Candma Volunteer Fire20,000.01%1.704-2.33,667-9121.602.3182.81(1,590)1.24128234Carmy Volunteer Fire67.110.128%1.0581.058-7.82.221-5.687.111.2799.409(56.18.95528434Carmy Volunteer Fire67.110.138%5.7035.852-5.6812.189-3,6601.693,00311.2922.39313,665287934Carne Ceel Volunteer Fire156.380.235%1.14012.252-2.51126,703-7.26-7.262.24181.42236,660288734Carnaver Volunteer Fire156.380.235%1.3401.3812-11.32638,596-7.26-7.262.24181.42236,660288734Carnaver Volunteer Fire12.4330.235%1.3401.3812-11.32638,596-7.137.1412.26712.596(.653)10.93320934Carnaver Volunteer Fire12.4330.235%1.3401.5812-5.1537.11412.26715.986(.6,63)10.93330934Carnaver Volunteer Fire84.0951.24491.5055.059-9.12 </td <td></td> <td>Calico Rock Volunteer Fire</td> <td>67,777</td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td>29,948</td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>		Calico Rock Volunteer Fire	67,777				-		29,948	-						
2713Camden Volunteer Fire20,000.04%1.7001.744-2.33.467-9121.4062.3182.831(1,590)1.24128524Camp Volunteer Price12,0440.026%1.0581.058-782.221-5687111.2791.646(1,925)(1,64)28443Camp Volunteer Fire67,110.138%5.7035.852-63412,189-3.6622153.2779.409(564)8.39528603Care Creek Volunteer Fire79,770.164%6.7806.957-5.20818,945-3.6401693.6091.2422.39313.66528734Carep-starivi Volunteer Fire140,4990.28%11,40012,252-7.51126,703-6.103.091.4242.3933.66528734Careway Volunteer Fire112,9430.23%13,46013.12-11.32638,598-7.26-7.2262.241814,4223.66029844Carlies Volunteer Fire12,9430.23%9.849-7672.0214-5.1357.141.2,306.6932.76630534Carlies Volunteer Fire12,0430.43%1.7001.744-1.5555.039-9.123.2084.122.30741.23016.4932.828330534Carle Volunteer Fire146,770.301%1.24741.2,799-3.6							-			-						
28242Carmuck Village Volunteer Price12,440.026 %1.0581.058 $7$ $7$ $7$ $7$ $7$ $7$ $1$ <							-			-						
28434Camp Volunteer Fire67,110.13 %5,7035,8264312,1893,6622153,2779,499(564)8,935286034Cape Arcvet Volunteer Fire140,4990.28 %11,2406,9575,20818,9453,6401693,80911,2922,39313,68528734Caprex Advolunteer Fire140,4990.28 %11,34012,2522,51126,7036,4103,0129,42219,8652,4352,231128734Carawy Volunteer Fire158,380.25 %13,46013,812-11,32638,998-7,726-7,2267,22615,966(5,03)10,93330504Carthage Volunteer Fire20,000.04 %1,7001,744-1,5955,0399,123,2084,1202,811(66)2,76630534Carthage Volunteer Fire16,770.30 %12,47412,799-3,62528,988-6,6962,5329,22820,775(2,014)18,76130933Cave City Volunteer Fire146,7770.30 %12,47412,799-3,6922,4131,772,5907,4863,75211,23830934Cave City Volunteer Fire9,5680.192 %7,6968,1629,998-2,4131,772,5907,4863,75211,23830934Cave City Volunteer Fire9,3680.192 %7,6968,1629,998-2,4131,772,5907,4863,75211,238<							-			-						
28/30         Cane Creek Volunteer Fire         79,77         0.16 <sup>4</sup> / <sub>8</sub> 6,780         6,957         5,208         18,945         -         5,640         169         3,809         11,292         2,393         13,685           28734         Carpos-Batival Volunteer Fire         140,490         0.28 %         11,400         12,252         -         5,113         26,703         -         6,710         5,103         -         6,710         3,626         2,231           28734         Carnway Volunteer Fire         15,848         0.25 %         13,460         13,812         -         11,326         38,598         -         7,226         -         7,226         2,24,18         14,442         36660           28443         Carthage Volunteer Fire         112,243         0,23 %         9,548         9,649         -         7,67         2,0,14         -         5,153         7,114         12,267         12,843         (65)         2,766           30534         Carthage Volunteer Fire         8,100         0.91%         1,744         1,595         5,059         9,1274         3,974         2,397         1,64,93         2,8,23           30834         Carthage Volunteer Fire         8,101         0.91%         1,							-			-						
28734         Cappe Satavia Volunteer Fire         10,499         0.28%         11,400         12,252         -         2,6703         -         6,410         3,012         9,422         19,886         2,485         22,371           288734         Carrawy Volunteer Fire         158,88         0.305%         13,460         13,212         -         11,226         38,598         -         7,226         -         7,226         22,418         14,242         36,660           288734         Carrawy Volunteer Fire         112,943         0.231%         9,589         9,849         -         767         20,214         -         5,153         7,14         12,267         15,966         (5,53)         10,933           305034         Carthage Volunteer Fire         87,100         0.17%         -         5,536         912         3,208         4,120         2,811         (65)         2,766           308534         Carthage Volunteer Fire         87,101         0.17%         7,206         3,929         4,538         3,979         4,538         4,974         12,39         16,493         2,828           309334         Care Volver Fire         146,77         0.301%         12,474         12,799         3,625         2,898							-			-						
28874         Carnway Volumeer Fire         15,838         0.32%         13,460         18,12         11,263         38,998         -         7,26         7,276         22,418         14,242         36,660           298442         Carlis Volumeer Fire         112,943         0.31%         9,589         9,849         767         20,114         -         5,53         7,14         12,267         15,986         (50,93)         10,933           305034         Carthage Volumeer Fire         20,000         0.041%         1,700         1,744         -         1,595         5,039         -         912         3,208         4,120         2,831         (65)         2,766           308343         Cash Volumeer Fire         87,10         0.19%         7,403         7,596         -         9,539         24,538         -         3,974         -         3,974         12,330         16,493         28,223           309334         Cave Chy Volumeer Fire         146,77         12,749         12,749         28,223         12,745         12,340         16,493         28,223           309334         Cave Chy Volumeer Folice         52,88         0.105%         12,744         12,799         3,625         2,8,985         2,413							-			-						
29843       Caritise Volunteer Fire       112,943       0.231%       9,598       9,849       -       7,77       20,214       -       5,153       7,114       12,267       15,986       (5,053)       10,933         305034       Caritage Volunteer Fire       20,00       0.041%       1,700       1,744       -       1,595       5,039       -       9,12       3,208       4,120       2,831       (65)       2,766         308534       Caritage Volunteer Fire       87,110       0.179%       7,030       7,596       -       9,539       24,538       -       9,74       -       3,974       12,303       16,493       2,823         309334       Cave City Volunteer Fire       16,777       0.301%       12,474       12,799       3,625       2,898       -       6,696       2,522       9,228       20,775       (2,014)       18,761         309334       Cave City Volunteer Fire       15,258       0.015%       4,495       4,612       -       59,19       9,698       2,413       177       2,590       7,486       3,752       11,238         310734       Cave Stryings Volunteer Fire       93,666       0.192%       7,660       8,168       -       -       16,128							-			-		3,012				
30534       Carrhage Volunteer Fire       20,00       0.041%       1.700       -1.744       -1.595       5.039       -       912       3.208       4.120       2.811       (65)       2.766         30534       Carrhage Volunteer Fire       87.110       0.179%       7.403       7.596       9.539       2.45.38       -       3.974       12.300       16.493       2.823         30934       Cave City Volunteer Fire       16.07.77       0.301%       12.474       12.799       -       3.625       2.8,98       -       6.6,96       2.532       9.228       20.775       (.0.14)       18.761         30934       Cave City Volunteer Folic       52.88       0.108%       4.945       4.612       -       591       9.698       -       2.413       1.77       2.590       7.486       3.752       11.238         310734       Cave Springs Volunteer Folic       9.3,68       0.192%       7.606       8.168       -       16.128       -       4.73       13.756       17.729       13.258       (14.20)       (962)							-			-						
308534         Cash Volunteer Fire         87,10         0.179%         7,403         7,596         9,539         24,538         3,974         3,974         12,330         16,493         28,823           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         (2,014)         18,761           309334         Cave City Volunteer Fire         166,777         0.301%         12,474         12,799         3,625         28,898         6,696         2,532         9,228         20,775         (2,014)         18,761           309324         Cave City Volunteer Fire         52,888         0.495         4,612         991         9,698         2,413         177         2,590         7,486         3,752         11,228           310734         Cave Springs Volunteer Fire         93,666         0.192%         7,660         8,168         -         16,128         4,273         13,456         17,729         13,258         (14,200)         (962)							-			-						
309334       Cave City Volunteer Fire       16,777       0.30%       12,474       12,799       -       3,625       2,898       -       6,696       2,532       9,228       20,775       (2,014)       18,761         309334       Cave City Volunteer Fire       52,888       0.108%       4,495       4,612       -       591       9,698       -       2,413       177       2,590       7,486       3,752       11,238         310734       Cave Springs Volunteer Fire       93,666       0.192%       7,606       8,168       -       -       16,128       -       4,273       13,456       17,729       13,258       (14,200)       (962)							-			-		3,208				
309324         Cave City Volunteer Police         52,88         0.108%         4,495         4,612         591         9,698         -         2,413         177         2,590         7,486         3,752         11,238           310734         Cave Springs Volunteer Fire         93,666         0.192%         7,960         8,168         -         16,128         -         4,273         13,456         17,729         13,258         (14,220)         (962)							-			-						
310734 Cave Springs Volunteer Fire 93,666 0.192% 7,960 8,168 16,128 - 4,273 13,456 17,729 13,258 (14,220) (962)							-			-						
							-	591		-						
310/24 Lave springs volunteer volice 15,500 0.025% 1,147 1,177 - 5,547 5,871 - 616 4,942 5,558 1,911 (3,039) (1,128)							-	-		-						
	310724	cave springs volunteer Police	13,500	0.028%	1,147	1,177	-	3,547	5,871	-	616	4,942	5,558	1,911	(3,039)	(1,128)



					Deferr	ed Outflows of Reso	ources			Deferred Inflov	vs of Resources			Pension Expense	
														Net Amortization of Deferred Amounts from	
Employer		Net Pension	Employer Allocation	Differences Between Expected and Actual	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of	Changes in Proportion and Differences Between Employer Contributions and Share of	Total Deferred Outflows of	Differences Between Expected and Actual	Changes of	Changes in Proportion and Differences Between Employer Contributions and Share of	Total Deferred Inflows of	Proportionate Share of Plan	Changes in Proportion and Differences Between Employer Contributins and Proportionate Share of	Total Employer
ID	Employer	Liability	Percentage	Experience	Investments	Assumptions	Contributions	Resources	Experience	Assumptions	Contributions	Resources	Pension Expense	Contributions	Pension Expense
312334	Cecil Rural Fire Department	\$ 10,389	0.021%	\$ 883	\$ 906	\$-	\$ 5,609	\$ 7,398	\$-	\$ 474	\$-	\$ 474	\$ 1,470	\$ 3,117	\$ 4,587
316634	Center Grove Volunteer Fire	54,944	0.113%	4,669	4,791	-	65	9,525	-	2,507	6,723	9,230	7,777	(5,421)	2,356
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
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
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)	3,459
319034	Central City Volunteer Fire	13,167	0.027%	1,119	1,148	-	78	2,345	-	601	318	919	1,864	(514)	1,350
319024	Central City Volunteer Police	6,111	0.013%	519	533		42	1,094	-	279	292	571 4 343	865	483	1,348 459
323934 327134	Chambersville Volunteer Fire Charleston Volunteer Fire	26,611 99,166	0.055% 0.203%	2,262 8,428	2,321 8,647	-	2,384	4,583 19,459	-	1,214 4,524	3,129 10,839	4,343	3,767 14,036	(3,308) (1,481)	459
330134	Charlotte Volunteer Fire	80,388	0.165%	6,832	7,010		2,384	23,509	-	4,524 3,668	10,859	3,867	14,038	(1,481) 5,237	16,615
333634	Cherokee Village Volunteer Fire	20,000	0.041%	1,700	1,744		9,667	3,584	-	5,008 912	199	924	2,831	1,712	4,543
333624	Cherokee Village Volunteer Pile	20,000	0.057%	2,361	2,422		269	5,052	-	1,267	9,478	10,745	3,932	(4,203)	4,545 (271)
332834	Cherry Hill Volunteer Fire	101,944	0.209%	8,664	8,890		17,038	34,592		4,651	165	4.816	14,429	10,531	24,960
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
334424	Cherry Valley Volunteer Police	278	0.001%	2,035	2,507		3	51		13	3,313	3,326	39	(1,286)	(1,247)
336039	Chickalah Volunteer Fire	62,222	0.128%	5,288	5,426		28,080	38,794		2,839		2,839	8,807	17,925	26,732
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
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)	(2,128)
341734	Choctaw 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
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
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
348424	Clarendon Volunteer Police	7,222	0.015%	614	630	-	1,965	3,209	-	329	-	329	1,022	1,933	2,955
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
357324	Clarksville Volunteer Police	6,555	0.013%	557	572	-	1,723	2,852	-	299	53	352	928	1,731	2,659
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
368924	Clinton Volunteer Police	11,111	0.023%	944	969	-	5,999	7,912	-	507	-	507	1,573	3,333	4,906
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
375124	Coal Hill Volunteer Police	6,667	0.014%	567	581	-	49	1,197	-	304	-	304	944	47	991
371934	Collegeville Volunteer Fire	166,276	0.341%	14,131	14,500	-	6,477	35,108	-	7,586	828	8,414	23,535	1,933	25,468
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
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)	(4,783)
383234	Conway 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
379434	Cooterneck 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
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
387534 397234	Corning Volunteer Fire Cotter Volunteer Fire	100,166 85,666	0.205% 0.176%	8,513	8,735	-	6,730	23,978	-	4,570	1,295 316	5,865 4,224	14,178	(2,975)	11,203 20,440
397234	Cotter Volunteer Police	65,000	0.000%	7,280	7,470		4,181	18,931 2	-	3,908	252	4,224	12,125	8,315 (1,742)	(1,742)
398034	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
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
406524	Cotton Plant Volunteer Police		0.000%	-,	-,		1	.,===			1	1	-,	(27)	(27)
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
408134	County Line Volunteer Fire Assoc	59,277	0.121%	5,038	5,169		329	10,536		2,704	4,791	7,495	8,390	(8,856)	(466)
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)	(1,279)
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
427834	Crossett Volunteer Fire	6,667	0.014%	567	581	-	44	1,192	-	304	240	544	944	(1,665)	(721)
427824	Crossett Volunteer Police	6,667	0.014%	567	581	-	50	1,198	-	304	-	304	944	(549)	395
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
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
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
433234	Dalton Volunteer Fire	93,333	0.191%	7,932	8,139	-	698	16,769	-	4,258	-	4,258	13,210	657	13,867
434034	Damascus Volunteer Fire	40,111	0.082%	3,409	3,498		-	6,907	-	1,830	6,392	8,222	5,677	(4,484)	1,193
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
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
455324	Dardanelle Volunteer Police	14,278	0.029%	1,213	1,245	-	2,303	4,761	-	651	-	651	2,021	2,457	4,478



Deferred Inflows of Res

Deferred Outflows of Re

Employer ID		Net Pension	Employer Allocation	Differences Between Expected and Actual	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual	Changes of	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 Contributins and Proportionate Share of	Total Employer
	Employer	Liability	Percentage	Experience	Investments	Assumptions			Experience	Assumptions	Contributions		Pension Expense	Contributions	Pension Expense
476634	De Queen Volunteer Fire	\$ 92,944	0.190%	\$ 7,899	\$ 8,105	ş -	\$ 316	\$ 16,320	ş -	\$ 4,240	\$ 15,147	\$ 19,387	\$ 13,155	\$ (9,783)	\$ 3,372
463434 466934	Deann Volunteer Fire	53,333 73,444	0.109%	4,532 6,242	4,651 6.404		6,597	15,780	-	2,433	1,135	3,568	7,549	3,083 954	10,632 11.349
466934	Decatur Volunteer Fire Decatur Volunteer Police	40,166	0.082%	3,414	3,503		1,150 1,859	13,796 8,776	-	3,351 1,833	4,253	7,604 8,643	10,395 5,685	(1,918)	3,767
468534	Deer Volunteer Fire	59,999	0.082%	5,099	5,232		769	11,100	-	2,737	4,683	7,420	8,492	1,958	10,450
408534	Delaware Volunteer Fire	122.777	0.252%	10.434	10.706	-	4.022	25.162	-	5.601	1.855	7,420	17.378	1,358	18,742
471334	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
481234	Dermott Volunteer Police	56	0.000%	5,005	5,501		30	10,489		4,000	3,102	7,508	15,058	(4,030)	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%	3,399	3,488		300	7.187		1.825	0,040	1.825	5.662	283	5.945
485524	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	Devalls 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	Devalls Bluff Volunteer Police	-	0.000%	5,022	-					4,044	1,407	1		(565)	(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)	(31)
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	District 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 563034	Elm Springs Volunteer Police	59,388	0.122% 0.123%	5,047 5,099	5,179 5,232		1,742 6,594	11,968 16,925	-	2,710 2,737	7,116	9,826 3,746	8,406	(2,649) 2,565	5,757 11,057
564934	Emmet Volunteer Fire Emp Rural Fire Association	59,999 127,832	0.123%	5,099	5,232	-	3,753	25,764	-	5,832	1,009	5,832	8,492 18,094	2,565	23,334
565734	England Volunteer Fire	118.332	0.243%	10,884	10,319		3,/33	20,375	-	5,399	5,446	10,845	16,749	(2,434)	14,315
573834	Etowah Volunteer Fire	62,611	0.243%	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	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	(9,620)	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%	3,399	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%	3,399	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)



					Deferre	ed Outflows of Reso	urces			Deferred Inflov	vs of Resources			Pension Expense	
				Differences Between	Net Difference Between Projected and Actual Investment		Changes in Proportion and Differences Between Employer		Differences Between		Changes in Proportion and Differences Between Employer			Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributins and	
			Employer	Expected and	Earnings on		Contributions	Total Deferred	Expected and		Contributions	Total Deferred	Proportionate	Proportionate	
Employer		Net Pension	Allocation	Actual	Pension Plan	Changes of	and Share of	Outflows of	Actual	Changes of	and Share of	Inflows of	Share of Plan	Share of	Total Employer
ID	Employer	Liability	Percentage	Experience	Investments	Assumptions	Contributions	Resources	Experience	Assumptions	Contributions	Resources	Pension Expense	Contributions	Pension Expense
632734	Floral 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
644024	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 664534	Fox Volunteer Fire	74,833 132.666	0.153%	6,360 11.274	6,526	-	1,020	13,906 24,960	-	3,414 6.053	10,762	14,176 10.962	10,592	(2,941)	7,651
	Frenchport Volunteer Fire				11,569	-			-		.,		18,778	11,148	29,926
680734 683134	Gallatin Volunteer Fire Garland Volunteer Fire	112,555 40,000	0.231%	9,565 3,399	9,815 3,488	-	4,587 300	23,967 7,187	-	5,135 1,825	48	5,183 1,825	15,931 5,662	11,336 282	27,267 5,944
689034	Garnett Volunteer Fire	100.610	0.206%	8,550	3,466	-	574	17.897	-	4,590	2.967	7,557	14.241	282	14.327
693934	Gassville Volunteer Fire	87,110	0.179%	7 403	7,596	-	574	14,999	-	3,974	4 689	8.663	12,330	(5,819)	6,511
693924	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
704824	Gentry Volunteer Police	26,778	0.055%	2,276	2.335		279	4.890		1.222	4 904	6,126	3,790	(2,333)	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
724224	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)	(10,879)
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
733124	Gosnell Volunteer Police	6,944	0.014%	590	606		1,955	3,151		317		317	983	1,842	2,825
736634	Gould Volunteer Fire	72,888	0.149%	6,194	6,356	-	12	12,562	-	3,325	3,067	6,392	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	(1,102)	37,287
747129	Greenwood Volunteer Police	2,648 152,721	0.005%	225	231	-	1,430	1,886	-	121	-	121	375	794	1,169
754434 763334	Greers Ferry Volunteer Fire Grover Township Volunteer Fire	152,721 80,444	0.313%	12,979 6,836	13,317 7,015	-	3,142 239	29,438 14,090	-	6,968 3,670	967 12,712	7,935 16,382	21,616 11,386	(598) (8,037)	21,018 3,349
763334	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)	3,349 14,491
770634	Gum Springs Volunteer Fire	73,333	0.150%	6.232	6,395	-	7,184	12.627	-	3,346	3,485	6.831	10,041	(6,981)	3.399
774934	Gurdon Volunteer Fire	114,555	0.235%	9,735	9,989		15,153	34,877		5,226	3,463	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 Rfd #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	(4,354)	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	Hand 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



					Deferre	ed Outflows of Reso	ources			Deferred Inflov	vs of Resources			Pension Expense	
			Employer	Differences Between Expected and	Net Difference Between Projected and Actual Investment Earnings on		Changes in Proportion and Differences Between Employer Contributions	Total Deferred	Differences Between Expected and		Changes in Proportion and Differences Between Employer Contributions	Total Deferred	Proportionate	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributins and Proportionate	
Employer ID	Employer	Net Pension Liability	Allocation	Actual Experience	Pension Plan Investments	Changes of Assumptions	and Share of Contributions	Outflows of Resources	Actual Experience	Changes of Assumptions	and Share of Contributions	Inflows of Resources	Share of Plan Pension Expense	Share of Contributions	Total Employer Pension Expense
814134	Harmon Volunteer Fire	\$ 112,610	0.231%	\$ 9,570	\$ 9,820	s -	\$ 14,056	\$ 33,446	s -	\$ 5,138	s -	\$ 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)
834624	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 Fire	106,999	0.219%	9,093	9,330		16,254	34,677	-	4,882	1,546	6,428	15,145	(850)	14,295
843524	Hartford Volunteer Police	-	0.000%	-		-	1	1	-	-	-	-	-	(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 853234	Hatfield Volunteer Fire Hazen Volunteer Fire	99,999 113,999	0.205%	8,498 9,688	8,720 9,941	-	745 817	17,963	-	4,562 5,201	2.952	4,562	14,154 16,136	2,911	17,065 14,680
862134	Heber Springs Volunteer Fire	134,054	0.234%	11,392	11,690		3,972	20,446 27,054		6,116	10,098	8,153 16,214	18,974	(1,456) (3,833)	14,680
862124	Heber Springs Volunteer Police	134,034	0.000%	11,392	11,090		3,572	27,034		0,110	10,058	10,214	10,574	(3,633)	(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	4,263	13,880
864824	Helena-West Helena Volunteer Police	7,055	0.014%	600	615		216	1,431	-	322	5,165	5,487	999	(8,603)	(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)
866434	Hermitage Volunteer Fire	46,666	0.096%	3,966	4,069		62	8,097	-	2,129	1,382	3,511	6,605	(1,944)	4,661
866424	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	1		(2,242)	(2,242)
884229 885034	Higginson Volunteer Police Highfill Volunteer Fire	23,778 141,054	0.049%	2,021 11,987	2,073 12,300	-	158	4,252 24,287	-	1,085 6,435	1,870 10,713	2,955 17,148	3,366 19,965	(601) (9,282)	2,765 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		255	11,556		3,042	3,458 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	1,472	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	7,577	11,883	13,360	(3,538)	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 892324	Holly Grove Volunteer Fire Holly Grove Volunteer Police	73,333 6,722	0.150%	6,232 571	6,395 586	-	4,052 3,332	16,679 4,489	-	3,346 307	224 1,859	3,570 2,166	10,380 951	718 (880)	11,098 71
901634	Hon Volunteer Fire	59,999	0.123%	5,099	5,232		3,332 8,970	4,489		2,737	226	2,166	8,492	4,826	13,318
902434	Hope Volunteer Fire	20.000	0.041%	1.700	1.744		151	3,595		912		2,503	2.831	4,820	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 951224	Humphrey Volunteer Fire Humphrey Volunteer Police	66,999 6.389	0.137%	5,694 543	5,842 557	-	258 3.315	11,794 4.415	-	3,057 291	1,605	4,662 291	9,483 904	495 1.899	9,978 2.803
951224 971734	Humphrey Volunteer Police Huntington Volunteer Fire	6,389 73,333	0.013%	6 2 3 2	6.395	-	3,315	4,415	-	3 346	-	3 346	10.380	1,899	2,803
5/1/34	nontington volunteer rite	13,333	0.130%	0,232	0,395	-	4,515	17,142	-	3,340	-	3,340	10,380	4,740	13,120



Deferred Inflows of Res

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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 Contributins and Proportionate Share of Contributions	Total Employer Pension Expense
971724	Huntington Volunteer Police	\$ 6,667	0.014%	\$ 567	\$ 581	ś -	\$ 3.464	\$ 4,612	Ś -	\$ 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	593	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	(165)	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	6,833	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 1080424	Kensett Volunteer Fire	55,166	0.113%	4,688 52	4,811 53		1,054 330	10,553 435	-	2,517 28	2,594	5,111	7,808 86	(9,805)	(1,997)
	Kensett Volunteer Police	611	0.001%			-			-		6,702	6,730		(7,287)	(7,201)
1081234 1085534	Keo Volunteer Fire Knoxville Volunteer Fire	39,722 27,333	0.081%	3,376 2,323	3,464 2,383	-	67 107	6,907 4,813	-	1,812 1,247	6,749 3,264	8,561 4,511	5,622 3,869	(3,098) (3,300)	2,524
1085534		109,166	0.056%	2,323	2,383 9,519	-	107	4,813	-	1,247 4,981	3,264 4,844	4,511 9,825	15,451	(3,300) (6,685)	8,766
1100234	Krooked Kreek Volunteer Fire Lake City Volunteer Fire	172,721	0.224%	14,679	15,061		16,411	46,151	-	7,880	4,044	7,880	24,447	12,607	37,054
1104034	Lake Hamilton Fire Protection District	138,832	0.285%	14,079	12,106		788	24,693		6,334	4,746	11,080	19,651	2,413	22,064
1103734	Lake Hamilton Volunteer Fire	150,051	0.000%	11,755	12,100		2	24,055		0,004	4,740	11,000	15,051	(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	(1,283)	9,097
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
1143634 1150934	Lead Hill Volunteer Fire	86,666	0.178%	7,365	7,557	-	4,063	18,985	-	3,954	1.880	3,954	12,267	1,954	14,221
1150934 1151734	Lepanto Volunteer Fire Leslie Volunteer Fire	139,110 72,722	0.285% 0.149%	11,822 6,180	12,131 6,341	-	5,371 676	29,324 13,197	-	6,347 3,318	1,880 7,549	8,227 10,867	19,690 10,293	533 (1,227)	20,223 9,066
1151/34 1152534	Leslie volunteer Fire Lewisville Volunteer Fire	106,944	0.149%	9,089	6,341 9,326	-	2,315	20,730	-	3,318 4,879	17,238	22,117	10,293	(1,227) (6,001)	9,066
1152534	Liberty Volunteer Fire	40.000	0.082%	3,399	3,488	-	2,315	6.887	-	4,879	42.014	43.839	5.662	(27,957)	(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
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					Deferr	ed Outflows of Reso	urces			Deferred Inflo	ws of Resources			Pension Expense	
														Net Amortization of Deferred Amounts from Changes in	
				Differences Between	Net Difference Between Projected and Actual Investment		Changes in Proportion and Differences Between Employer		Differences Between		Changes in Proportion and Differences Between Employer			Proportion and Differences Between Employer Contributins and	
Employer ID	Facebook	Net Pension	Employer Allocation Percentage	Expected and Actual Experience	Earnings on Pension Plan Investments	Changes of Assumptions	Contributions and Share of Contributions	Total Deferred Outflows of Resources	Expected and Actual	Changes of Assumptions	Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions	Total Employer
1157634	Employer Little Flock Volunteer Fire	\$ 93,333	0.191%	\$ 7,932	\$ 8,139	s -	\$ 13,811	\$ 29,882	Experience	\$ 4,258	\$ 4,214	\$ 8,472	\$ 13,210	\$ 3,527	\$ 16,737
1157634	Little Flock Volunteer Police	5 93,353 13.167	0.027%	5 7,932	5 8,139	, ,	3.530	5 29,882 5.797	ə -	5 4,258 601	5 4,214 1,601	\$ 8,472	5 13,210	5 5,527 1,299	3,163
1170334	Lockesburg Volunteer Fire	171,387	0.351%	14,565	14,945		14,611	44,121		7,819	1,001	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	12,491	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	6,976	-	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 6,166	5,193 6,327	-	2,352 834	12,606 13,327	-	2,717	3,762	6,479 3,765	8,430 10,270	2,543	10,973
1218124 1229734	Magnolia Volunteer Police Malvern Volunteer Fire	72,555 26,611	0.149%	2,262	2,321	-	3,528	13,327 8,111	-	3,310 1,214	455	2,726	3,767	911 (7,802)	11,181 (4,035)
1229/34	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)	(4,035)
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	48,848	-	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 1297134	Marked Tree Volunteer Police Marmaduke Volunteer Fire	833 105.388	0.002%	71 8.956	73 9.190	-	449 297	593 18.443	-	38 4.808	5.261	38 10.069	118 14.917	250 (3.653)	368 11.264
1297134	Marmaduke Volunteer Police	20,000	0.218%	1,700	1,744	-	3,488	6,932	-	4,808	7,071	7 983	2,831	(1,480)	1,351
1305634	Marshall Volunteer Fire	73,110	0.150%	6,213	6,375		3,488	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	10,464	-	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	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 1347134	Mcgehee Volunteer Fire Mcneil Volunteer Fire	98,499 93,944	0.202% 0.193%	8,371 7,984	8,589 8,192	-	14 4,632	16,974 20,808	-	4,494 4,286	15,534	20,028 4,286	13,942 13,297	(12,240) 6,034	1,702 19,331
1358734	Mcrae Volunteer Fire	47.777	0.098%	4.060	4,166	-	4,632	20,808	-	4,286	1.399	4,286	6,762	(1,233)	5,529
1358724	Mcrae Volunteer Police	111	0.000%	4,000	4,100		60	79		2,180	1,355	5	16	(1,233)	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	(10,678)	(7,006)
1377334	Mena Volunteer Fire	133,777	0.274%	11,369	11,665	-	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
1388924	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 1408734	Monette Volunteer Fire	160,665	0.329%	13,654	14,010	-	11,661	39,325	-	7,330	155 3.653	7,485	22,741	7,444	30,185
1408734 1418434	Monticello Volunteer Fire Montrose Volunteer Fire	65,833 39,055	0.135%	5,595 3,319	5,741 3,406	-	6,062 246	17,398 6,971		3,004 1,782	3,653 3,483	6,657 5,265	9,318 5,528	(3,993) (1,609)	5,325 3,919
1418434 1421434	Montrose volunteer Fire Morning Star Fpa	132,666	0.080%	3,319	3,406		7,275	30,118		1,782	5,483	6,053	5,528	(1,609) 3,440	3,919 22,218
1421434	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
		,-33		.,552	.,		2,7 24			2,435	2,105	2,342	. ,545	,,,,	-,



					Deferr	ed Outflows of Reso	urces			Deferred Inflo	vs of Resources			Pension Expense	
			Employer	Differences Between Expected and	Net Difference Between Projected and Actual Investment Earnings on		Changes in Proportion and Differences Between Employer Contributions	Total Deferred	Differences Between Expected and		Changes in Proportion and Differences Between Employer Contributions	Total Deferred	Proportionate	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributins and Proportionate	
Employer		Net Pension Liability	Allocation	Actual	Pension Plan	Changes of	and Share of	Outflows of	Actual	Changes of	and Share of	Inflows of	Share of Plan	Share of	Total Employer
1425734	Employer Moro Volunteer Fire	\$ 26,111	0.054%	Experience \$ 2,219	\$ 2,277	Assumptions	Contributions \$ 210	Resources \$ 4,706	Experience	Assumptions \$ 1,191	Contributions \$ 3,861	Resources \$ 5,052	Pension Expense \$ 3,696	Contributions \$ (1,933)	S 1,763
1423734	Morrilton Volunteer Fire	172,665	0.354%	14,674	15,057	, - -	\$ 210	29,731		7,878	4,738	12,616	24,439	(4,245)	20,194
1428134	Morriston Volunteer Fire	66,666	0.137%	5,666	5,813	-	43	11,522	-	3,042	11,020	14,062	9,436	(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	11,268	(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	16,787
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	20,768
1438934 1438924	Mountain Home Volunteer Fire Mountain Home Volunteer Police	80,610 33,389	0.165%	6,851 2.838	7,029 2,912	-	4,662	18,542 7,996	-	3,678 1,523	4.283	3,678 5.806	11,410 4,726	4,418 (1,273)	15,828 3,453
1438924	Mountain Pine Volunteer Police	13.222	0.027%	2,838	2,912	-	2,246	2,532	-	1,523	4,283	7,451	4,726	(1,273)	3,453 (204)
1447824	Mountain View Volunteer Fire	172,110	0.353%	1,124	15,008	-	1,037	30,672	-	7,852	4,040	11,892	24,361	(2,222)	22,139
1452424	Mountain View Volunteer Price	7,111	0.015%	604	620		1,869	3,093		324	4,040	813	1.007	(2,222)	(1,804)
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	34,566
1436224	Mountainburg Volunteer Police	6,278	0.013%	534	547			1,081		286	3,311	3,597	889	(5,278)	(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	23,210
1457524	Mulberry Police	12,000	0.025%	1,020	1,046	-	3,520	5,586	-	547	704	1,251	1,698	3,124	4,822
1457534	Mulberry Volunteer Fire	172,887	0.354%	14,693	15,076	-	17,235	47,004	-	7,888	8,739	16,627	24,471	3,734	28,205
1467234	Murfreesboro Volunteer Fire	86,666	0.178%	7,365	7,557	-	866	15,788		3,954	-	3,954	12,267	1,107	13,374
1487734	Nashville Volunteer Fire	152,499	0.313%	12,960	13,298	-	2,878	29,136	-	6,958	179	7,137	21,585	5,302	26,887
1490734 1493134	Natural Dam Volunteer Fire New Blaine Rural Volunteer Fire	20,666 92.721	0.042%	1,756 7.880	1,802 8.085		140 6.664	3,698 22.629	-	943 4.230	3,190 4.842	4,133 9.072	2,925 13.124	(1,709) (3.861)	1,216 9,263
		. ,		,	-,	-	.,	,	-	,	4,842	.,.	.,	(1)	.,
1497434 1497424	Newark Volunteer Fire Newark Volunteer Police	139,777 167	0.286%	11,879 14	12,189	-	13,061 90	37,129 119	-	6,377	-	6,377	19,784 24	8,376 50	28,160 74
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	26.280
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)	1,529
1506724	Newport Volunteer Police	389	0.001%	33	34		1,576	1,643		18	6,496	6,514	55	(2,043)	(1,988)
1508334	Nimrod/Aplin Volunteer Fire	66,666	0.137%	5,666	5,813	-	759	12,238	-	3,042		3,042	9,436	2,251	11,687
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	24,277
1516429	Norfork Volunteer Police	11,296	0.023%	960	985	-	1,347	3,292	-	515	-	515	1,599	773	2,372
1515634	Norman Volunteer Fire	73,333	0.150%	6,232	6,395	-	1,338	13,965		3,346	-	3,346	10,380	5,893	16,273
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	16,133
1517224 1525334	Norphlet Volunteer Police	6,667 72,722	0.014%	567 6.180	581 6,341	-	46	1,194 12,521	-	304 3,318	245 9.045	549 12,363	944 10,293	(1,674)	(730) 847
1525334	North Crossett Volunteer Fire North Pulaski Fod	120,888	0.149%	10.274	10,542	-			-		.,			(9,446)	(8,750)
1540/34	Northeast Benton Co.	255.442	0.248%	21.709	22.275	-	1,335	22,151 43.984	-	5,515 11.654	24,350 12,736	29,865 24,390	17,111 36.156	(25,861) (11.075)	(8,750) 25.081
1528834	Northeast Greene County Fire District		0.176%	7.318	7,509		672	15,499		3,929	13,437	17.366	12.188	(8,234)	3,954
1524534	Northeast Lakeside Volunteer Fire	87,221	0.179%	7,412	7,606		14,230	29,248		3,979	3,709	7,688	12,345	(410)	11,935
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	28,881
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)	519
1529634	Northside Volunteer Fire	79,999	0.164%	6,799	6,976	-	-	13,775	-	3,650	21,867	25,517	11,323	(18,340)	(7,017)
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	22,209
1546634	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	40,973
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)	13,509
1555534	Ola Volunteer Fire Ola Volunteer Police	80,499	0.165%	6,841 1.072	7,020	-	4,267	18,128	-	3,673	1 020	3,673	11,394	2,650	14,044
1555524	Ola Volunteer Police Oppelo Volunteer Fire	12,611 86.221	0.026%	1,072	1,100 7.519	-	1,755 562	3,927 15.408	-	575 3.934	1,020	1,595 12.387	1,785 12.204	(4,497)	2,244 7.707
1566024	Oppelo Volunteer Police	13.889	0.028%	1.180	1,211		3.786	6,177		5,934	0,403	12,387	12,204	(4,497) 2,784	4,750
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	16,612
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)	299
1579234	Ouachita Co Fd #1	53,333	0.109%	4,532	4,651	-	64	9,247	-	2,433	5,083	7,516	7,549	(8,198)	(649)
1580634	Ouachita Volunteer Fire	74,444	0.153%	6,327	6,492	-	38,548	51,367	-	3,396	-	3,396	10,537	22,111	32,648
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)	(3,007)
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	18,614
1585724	Ozark Volunteer Police	20,778	0.043%	1,766	1,812	-	261	3,839	-	948	9,513	10,461	2,941	(5,674)	(2,733)
1599734	Pangburn Volunteer Fire	226,665	0.465%	19,263	19,765	-	17,676	56,704	-	10,341	-	10,341	32,082	16,777	48,859



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Employer		Net Pension	Employer Allocation	Differences Between Expected and Actual	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of	Changes in Proportion and Differences Between Employer Contributions and Share of	Total Deferred Outflows of	Differences Between Expected and Actual	Changes of	Changes in Proportion and Differences Between Employer Contributions and Share of	Total Deferred Inflows of	Proportionate Share of Plan	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributins and Proportionate Share of	Total Employer
ID	Employer	Liability	Percentage	Experience	Investments	Assumptions	Contributions	Resources	Experience	Assumptions	Contributions	Resources	Pension Expense	Contributions	Pension Expense
1599724	Pangburn Volunteer Police	\$ -	0.000%	\$-	\$ -	\$-	\$ 2	\$ 2	\$ -	\$-	\$ 262	\$ 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 1624134	Paragould Volunteer Police Paris Volunteer Fire	39,333 106,555	0.081%	3,343 9,055	3,430 9,292	-	200 690	6,973 19,037	-	1,795 4,861	3,992	5,787 5,071	5,567 15,082	(3,040) (1,060)	2,527 14,022
1624134 1626834	Paris Volunteer Fire Parkin Volunteer Fire	58,833	0.218%	5,000	9,292 5,130	-	690	19,037	-	4,861 2,684	5,473	8,157	15,082 8,327	(1,060) (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	-	3,311	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	18,768	-	2,149	510	2,659	6,668	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 1651934	Pine Village Volunteer Fire Pineville Volunteer Fire	77,333 102,832	0.158%	6,572 8,739	6,744 8,967	-	208	13,524 17,706	-	3,528 4,692	4,161 11.469	7,689 16,161	10,946 14,555	207 (18,641)	11,153 (4,086)
1651934	Piney Point Volunteer Fire	102,832	0.222%	9,211	9,452		1,463	20,126	-	4,945	9,050	13,995	14,555	(18,041) 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	Plumerville 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 1675624	Prairie Grove Volunteer Fire Prairie Grove Volunteer Police	93,166 34,555	0.191%	7,918 2.937	8,124 3.013	-	42 1.435	16,084 7.385	-	4,251 1.577	25,351	29,602 1.577	13,187 4,891	(17,981) 4,186	(4,794) 9.077
1679934	Prescott Volunteer Fire	46,666	0.096%	3,966	4,069		1,435	8,090	-	2,129	6,555	8,684	6,605	(6,532)	9,077
1685334	Pulaski Co Volunteer Fire	20.000	0.041%	1,700	1,744		-	3,444		912	7,497	8,084	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	730	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	73	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	1,461 175	2,982	4,718	(2,088)	2,630
1714034 1716734	Rison Volunteer Fire Riverdale Volunteer Fire	121,166 26,666	0.248%	10,297 2,266	10,566 2,325	-	3,009 188	23,872 4,779	-	5,528 1,217	236	5,703 1,453	17,150 3,774	2,195 (2,724)	19,345 1,050
1710734	Rockport Volunteer Fire	46,666	0.096%	3,966	4,069		188	8,047		2,129	18,534	20,663	6,605	(10,590)	(3,985)
1720524	Rockport Volunteer Police	611	0.001%	52	4,003		330	435		2,129		20,003	86	(10,330)	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	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	-	5,664	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



					Deferr	ed Outflows of Reso	ources			Deferred Inflov	vs of Resources			Pension Expense	
					Net Difference Between		Changes in Proportion and				Changes in Proportion and			Net Amortization of Deferred Amounts from Changes in Proportion and Differences	
				Differences	Projected and Actual		Differences Between		Differences		Differences Between			Between Employer	
				Between	Investment		Employer		Between		Employer			Contributins and	
Employer		Net Pension	Employer Allocation	Expected and Actual	Earnings on Pension Plan	Changes of	Contributions and Share of	Total Deferred Outflows of	Expected and Actual	Changes of	Contributions and Share of	Total Deferred Inflows of	Proportionate Share of Plan	Proportionate Share of	Total Employer
ID	Employer	Liability	Percentage	Experience	Investments	Assumptions	Contributions	Resources	Experience	Assumptions	Contributions	Resources	Pension Expense	Contributions	Pension Expense
1728034 1732034		\$ 46,666	0.096%	\$ 3,966 6.430	\$ 4,069 6,598	\$ -	\$ 55 14.489	\$ 8,090 27.517	\$ -	\$ 2,129 3.452	\$ 1,888 1,285	\$ 4,017 4,737	\$ 6,605 10,710	\$ (5,034) 21,745	\$ 1,571
1732034	Runyan Acres Volunteer Fire Departm Russell Volunteer Fire	75,666 62,666	0.155%	5,326	5,465	-	14,489	27,517 11,196	-	3,452 2,859	1,285	4,/3/ 4,912	10,/10 8,870	(1,334)	32,455 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 1760434	Sardis Fire Protection District Scotland Area Fire & Emergency	132,110 135,332	0.271%	11,227 11,501	11,520 11,801		17,046 13,754	39,793 37,056		6,027 6,174	603 1,207	6,630 7,381	18,699 19,155	9,881 4,501	28,580 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 1763924	Searcy Volunteer Fire	13,333 66,666	0.027%	1,133	1,163	-	98	2,394	-	608	- 190	608 3,232	1,887	94 4 447	1,981 13.883
1763924	Searcy Volunteer Police Sedgwick Fire Improvement Dist	39,833	0.082%	3,385	5,813 3,473		5,456 3,010	16,935 9,868	-	3,042 1,817	1,547	3,252	9,436 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 1778724	Sheridan Volunteer Fire Sherwood Volunteer Police	162,999 20 444	0.334%	13,852 1,737	14,214 1,783		2,222	30,288 14,453		7,437 933	16,030	23,467 933	23,071 2,894	(8,293) 6,120	14,778 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	2,203	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 1793024	Smackover Volunteer Fire Smackover Volunteer Police	119,999	0.246%	10,198	10,464	-	844 1	21,506	-	5,475	432 257	5,907 257	16,985	(1,381) (1,762)	15,604 (1,762)
1793024	Smackover Volunteer Police Smyrna Volunteer Fire	50,888	0.104%	4.325	4,438		10,980	19,743	-	2,322	257	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 1796534	South Mountain Volunteer Fire Southbend Volunteer Fire	33,111 113,610	0.068%	2,814 9.655	2,887 9.907	-	197 467	5,898 20.029	-	1,511 5,183	1,052 17.551	2,563 22,734	4,687 16,081	(6,718)	(2,031) 3,797
1/96534 1805834	Southbend Volunteer Fire Southridge Volunteer Fire	113,610 111,721	0.233%	9,655	9,907 9,742		467	20,029 21,529		5,183	17,551	6,302	16,081	(12,284) (1,587)	3,797
1801534	Southside Volunteer Fire	192.276	0.394%	16.340	16.767		20.600	53.707	-	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 1813934	St. Francis Volunteer Fire Stamps Volunteer Fire	29,055 127,110	0.060%	2,469 10,802	2,534 11,084	-	1,478 7,630	6,481 29,516	-	1,326 5,799	236 6,211	1,562 12,010	4,113 17,991	(230) (1,796)	3,883 16,195
1813934	Star City Volunteer Fire	139,999	0.281%	10,802	12,208	-	13,174	37,280	-	6,387	218	6,605	19,816	(1,798) 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	2,802	15,989
1839234 1843034	Strickler Volunteer Fire Strong Volunteer Fire	60,444 93,333	0.124%	5,137 7,932	5,271 8,139		4,087 657	14,495 16,728	-	2,758 4,258	1,227	2,758 5,485	8,555 13,210	2,489 (8,100)	11,044 5,110
1843034	Strong Volunteer Police	93,333	0.001%	7,932	8,139	-	150	16,728	-	4,258	1,227	5,485	13,210	(8,100) 84	5,110
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	9,581	17,602
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 1873224	Sulphur Springs Volunteer Fire Sulphur Springs Volunteer Police	27,111 20,000	0.056%	2,304 1,700	2,364 1,744	-	10 784	4,678 4,228	-	1,237 912	6,511 8,105	7,748 9,017	3,837 2,831	(3,644) 153	193 2,984
1873224	Summit Volunteer Fire	119,999	0.246%	1,700	1,744	-	4.369	4,228	-	5.475	0,105	5,475	16.985	3.966	2,984
1877534	Sunnyland Rural Volunteer Fire	59,999	0.123%	5,099	5,232	-	4,305	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 1	-	4,866		4,866	15,098	4,474	19,572
1879124	Swifton Volunteer Police		0.000%	-	-	-	1	1	-	-	13	13	-	(160)	(160)



					Deferre	ed Outflows of Reso	urces			Deferred Inflov	vs of Resources			Pension Expense	
Employer		Net Pension	Employer Allocation	Differences Between Expected and Actual	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of	Changes in Proportion and Differences Between Employer Contributions and Share of	Total Deferred Outflows of	Differences Between Expected and Actual	Changes of	Changes in Proportion and Differences Between Employer Contributions and Share of	Total Deferred Inflows of	Proportionate Share of Plan	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributins and Proportionate Share of	Total Employer
ID	Employer	Liability	Percentage	Experience	Investments	Assumptions	Contributions	Resources	Experience	Assumptions	Contributions	Resources	Pension Expense	Contributions	Pension Expense
1882134	Taylor Volunteer Fire	\$ 54,277	0.111%	\$ 4,613	\$ 4,733	\$-	\$ 1,238	\$ 10,584	\$ -	\$ 2,476	\$ 11,006	\$ 13,482	\$ 7,682	\$ (345)	\$ 7,337
1892924	Texarkana Volunteer Police	-	0.000%	-	-	-		-	-	-	1,721	1,721	-	(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 1908924	Tontitown Volunteer Fire	49,055	0.101%	4,169 5.722	4,278	-	13,112 1.885	21,559	-	2,238	6.587	2,238	6,943	13,105	20,048
	Tontitown Volunteer Police	67,333	0.138%		5,872	-		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	7,732	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 1912734	Town Of St. Charles Volunteer Fire Tracy Area Volunteer Fire	66,666 65,277	0.137%	5,666 5,548	5,813 5,692	-	497	11,976 11,240	-	3,042 2,978	7,970	3,042 10,948	9,436 9,239	470 (10,670)	9,906 (1,431)
1912/34	Trumann Volunteer Fire	66,666	0.134%	5,548	5,813	-	48	11,240	-	3,042	4,914	7,956	9,239	(10,670) (6,475)	2,961
1922434	Trumann Volunteer Police	26,666	0.055%	2,266	2,325	-	48	9,448	-	1,217	3,230	4,447	3,774	2,753	6,527
1922424		125.166		10,637	10,915	-	4,857	28,941	-	5,710	10.538	4,447		(9,456)	8,527
1931334	Tuckerman Volunteer Fire Tuckerman Volunteer Police	6.222	0.257%	529	543	-	217	1.289	-	284	10,538	10,720	17,716 881	(9,456)	(4.835)
1931324	Tull Fire & Rescue	67,333	0.138%	5.722	5,872	-	10,906	22,500	-	3,072	10,436	3,750	9,530	2,771	(4,835) 12,301
1932134	Turrell Volunteer Fire	20,000	0.041%	1,700	1,744	-	10,908	3,592	-	3,072	6/8	3,750	2,831	142	2,973
1936434	Turtle Creek Volunteer Fire	146,610	0.300%	12,460	12,785	-	518	25,763	-	6,689	7,186	13,875	20,751	728	21,479
1930434	Tyronza 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	Tyronza Volunteer Police	7,111	0.015%	604	620	-	3,620	4,911	-	4,828	3,023	4.064	14,580	(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	19,319		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	6,667	0.014%	567	581		48	1,196		304		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%	6,912	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	362		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	3,119	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	1,305	4,367	9,499	2,180	11,679
2065634	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



					Deferr	ed Outflows of Reso	ources			Deferred Inflo	vs of Resources			Pension Expense	
			Employer	Differences Between Expected and	Net Difference Between Projected and Actual Investment Earnings on		Changes in Proportion and Differences Between Employer Contributions	Total Deferred	Differences Between Expected and		Changes in Proportion and Differences Between Employer Contributions	Total Deferred	Proportionate	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributins and Proportionate	
Employer		Net Pension	Allocation	Actual	Pension Plan	Changes of	and Share of	Outflows of	Actual	Changes of	and Share of	Inflows of	Share of Plan	Share of	Total Employer
ID	Employer	Liability	Percentage	Experience	Investments	Assumptions	Contributions	Resources	Experience	Assumptions	Contributions	Resources	Pension Expense	Contributions	Pension Expense
2068034	Western Grove Volunteer Fire	\$ 126,666	0.260%	\$ 10,765	\$ 11,045	ş -	\$ 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	0.286%	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	-	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	11,934	-	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

					Sche	edule	of Deferred In	flows	and Outflows		
		Employer Allocation								_	
Employer ID	Employer	Percentage	_	2024	 2025		2026	-	2027	Thereafter	 Total
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 <i>,</i> 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



				Sche	dule	of Deferred In	flows a	and Outflows			
		Employer									
		Allocation									
Employer ID	Employer	Percentage	 2024	 2025		2026		2027	Thereafter	- <u></u>	Total
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 333622	Cherokee Village Fire	0.084%	(76,723)	33,392		80,386		(33,049)	-		4,006
334422	Cherokee Village Police	0.064%	13,396	51,877		61,761		(25,270)	-		101,764
334422 348422	Cherry Valley Police	0.009% 0.040%	1,415 34,757	5,169		7,914 40,911		(3,447)	-		11,051
346422	Clarendon Police Clarksville Police		120,945	44,614				(15,925)	-		104,357
368932	Clinton Fire	0.215% 0.008%	4,813	188,760 7,017		205,210 7,714		(84,644)	-		430,271 16,371
368922	Clinton Police	0.064%	25,408	42,356		58,458		(3,173) (25,214)	-		10,571
375122	Coal Hill Police	0.012%	23,408	42,330		13,968		(4,820)	-		52,580
375122	Concord Police	0.000%	(4,210)	(200)		15,968		(4,820)	-		(4,411)
378633	Conway Fire	1.513%	478,315	1,020,843		(1) 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
378022	Corning Police	0.053%	22,501	38,632		49,607		(21,091)			4,551,454 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	(0,002)		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



						Sche	dule	of Deferred In	flows a	and Outflows			
		Employer											
		Allocation											
Employer ID	Employer	Percentage	-	2024	-	2025	_	2026	-	2027	Thereafter	_	Total
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 654833	Forrest City Police Fort Smith Fire	0.316% 2.358%		147,798		241,153		291,307		(124,607)	-		555,651
654823	Fort Smith Police	2.538%		559,043 1,580,915		1,368,171 1,966,086		2,109,245 1,895,069		(930,569) (761,505)	-		3,105,890 4,680,565
665322	Friendship Police	0.002%		1,580,915		724		1,895,009		(701,505)			4,080,505
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 864833	Hector Police	0.008%		3,505		5,524		6,921		(3,065)	-		12,885
864833	Helena-West Helena Fire Helena-West Helena Police	0.224%		36,418		71,939		186,868		(88,256)	-		206,969
866422	Hermitage Police	0.148% 0.012%		(51,038) 5,739		(95,789) 6,423		88,580 10,488		(58,581) (4,915)	-		(116,828) 17,735
885022	Highfill Police	0.012%		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)



				Sche	dule	of Deferred Inf	lows	and Outflows		
		Employer Allocation								
Employer ID	Employer	Percentage	2024	 2025		2026		2027	 eafter	 Total
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%		10,775		-		(10,000)	-	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%								89,114
1080322			32,113	36,953		32,872		(12,824)	-	
	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
1200222	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		(13,501)	-	30,611
1308022	Marvell Police	0.022%	14,152	21,419		28,307		(12,926)		50,952
1308022	Maumelle Fire	0.540%	105,636	295,151		484,026		(12,920)	_	671,817
1318823	Maumelle Police	0.463%	159,121	295,151		484,028		(212,998) (182,521)	-	604,636
1318823	Maufflower Fire	0.463%	11,280	10,283		10,980			-	27,863
1324232		0.012/0	11,200	10,205		10,560		(4,680)	-	27,005



				Sche	dule	of Deferred In	flows	and Outflows		
		Employer Allocation								
Employer ID	Employer	Percentage	 2024	 2025		2026		2027	Thereafter	 Total
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		(11,035)		(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		(115,573)	_	(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		(0,322)	-	646,434
1616022	Paragould Police	0.562%	166,965	321,553		404,020		(221,560)	-	761,401
1623322	Patterson Police	0.008%	7,619	4,504		7,060		(3,154)		16,029
1623522	Pea Ridge	0.149%	370,861	4,504		132,055		(58,845)	-	619,803
1627622	Pea Ridge Police								-	
1627622	5	0.226%	174,467	239,499		225,776		(89,011)	-	550,731
	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



		_		Schedu	le of Deferred Inflow	vs and Outflows		
		Employer						
Employer ID	Employer	Allocation Percentage	2024	2025	2026	2027	Thereafter	Total
1713222	Redfield Police		\$ 19,439			\$ (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	Tyronza 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



				Sche	edule	of Deferred Inf	lows	and Outflows			
Employer ID	Employer	Employer Allocation Percentage	2024	2025		2026		2027	Thor	eafter	Total
			-	 				-	men	earter	 
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



						s	chedu	le of Deferred	Inflov	vs and Outflow	s		
Employer ID	Employer	Employer Allocation Percentage		2024		2025		2026		2027	Thereafter		Total
2170034	101-Gamaliel Fpd #5	0.262%	\$	7,823	\$	7,451	\$	9,985	\$	(4,819)		- \$	20,440
21/0034	70 West Fire Protection District Fire	0.246%	ç	35,248	ç	6,175	ç	9,377	ç	(4,819)	ç	- ,	46,275
15039	Alexander Volunteer Fire	0.104%		55,248 11,117		9,789		3,954		(1,908)		_	22,952
15039	Alexander Volunteer Police	0.020%		(15,245)		(2,898)		5,954		(1,908)		-	(17,757)
10634	Allison Sylamore Volunteer Fire	0.038%		(13,243)		(2,858)		1,451		(700)		_	(17,737)
11634	Alma Volunteer Fire	0.355%		8,696		6,436		13,561		(6,544)		-	22,149
19534	Alpena Volunteer Fire											-	
24834	Alpena Volunteer Fire	0.178%		5,980		6,349		6,783		(3,273)		-	15,839
24834	Altheimer Volunteer Police	0.055%		5,522 56		1,334 47		2,086 13		(1,007)		-	7,935 110
24824	Altus Volunteer Fire	0.000% 0.137%								(6)		-	
20534	Altus Volunteer Police	0.137%		(7,388) 1		6,934		5,236		(2,527)		-	2,255
30234						(1)		-		(4.026)		-	14 209
30234	Amity Volunteer Fire	0.219%		5,118 322		4,874		8,342		(4,026)		-	14,308
30224 31034	Amity Volunteer Police	0.014%				304		521		(252)		-	895
	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



		Funda an				S	chedu	le of Deferred	Inflow	s and Outflow	s		
Employer ID	Employer	Employer Allocation Percentage		2024		2025		2026		2027	Thereafter		Total
170824	Berryville Volunteer Police	0.014%	\$	(1,182)	\$	260	\$	521	\$	(252)		- \$	
168634	Bethel Heights Volunteer Fire	0.000%	Ŷ	(3,208)	Ŷ	(1)	Ŷ		Ŷ	(202)	Ŷ	- *	(3,209)
168624	Bethel Heights Volunteer Police	0.000%		(5,203)		(1)		_		_		_	(5,205)
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)
201134	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
228334	Bull Shoals Volunteer Police	0.026%		2,079		1,870		986		(4,043)		_	4,459
235634	Burnt Ridge Volunteer Fire	0.150%		4,433		4,859		5,735		(470)			12,259
233034	Butterfield Volunteer Fire	0.451%				20,352		17,193					49,505
				20,257						(8,297)		-	
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



						S	chedu	ule of Deferred	Inflow	s and Outflow	S		
Employer ID	Employer	Employer Allocation Percentage		2024		2025		2026		2027	Thereafter		Total
Employer ID 312334		0.021%	\$	3,543	\$	2,960	\$	813	\$	(392)		- \$	6,924
312554	Cecil Rural Fire Department	0.021%	Ş		Ş		Ş		Ş		Ş	- Ş	295
315834	Center Grove Volunteer Fire Center Volunteer Fire			(1,733) 272		(195)		4,297		(2,074)		-	
		0.082%				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%						75,558				-	(1,742) 114,793
				46,250		29,432				(36,447)		-	
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
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				S	chedu	le of Deferred	Inflov	vs and Outflow	s		
		Employer Allocation									
Employer ID	Employer	Percentage	2024	2025		2026		2027	Thereafter		Total
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)	2,322 2,351		5,918				-	4,796
516924	Dover Volunteer Police	0.012%	(017)	130		474		(2,856) (229)		-	4,790
505334		0.259%	4,860	4,342		9,902				-	14,325
	Dumas Volunteer Fire Dyess Volunteer Fire							(4,779)		-	
526634	,	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)



						s	chedu	ule of Deferred	Inflow	vs and Outflow	s		
Employer ID	Employer	Employer Allocation Percentage		2024		2025		2026		2027	Thereafter		Total
632734	Floral Volunteer Fire	0.097%	\$	3,414	\$	921	\$	3,702	\$	(1,787)		- \$	6,250
634334	Fordyce Volunteer Fire	0.155%	ç	6,036	ç	2,503	ç	5,901	ç	(2,848)	Ş	- ,	11,592
635134	Foreman Volunteer Fire	0.133%		4,490		4,553		6,930		(3,345)		-	12,628
644034	Forrest City Volunteer Fire	0.067%						2,546		(3,343)		_	(4,427)
644034	•	0.055%		(2,634) (936)		(3,110)		2,546				-	(4,427)
654824	Forrest City Volunteer Police Fort Smith Volunteer Police	0.080%				(325)		2,088		(1,007)		-	(182) 6,650
658034	Fountain Lake Volunteer Fire	0.247%		6,246 332		(1,184) 9,486		9,433		(1,480)		_	
662934	Fox Volunteer Fire	0.153%				9,480 582		9,433 5,853		(4,552)		-	14,699
664534	Frenchport Volunteer Fire	0.133%		(3,880) 4,376				10,376		(2,825) (5,007)		-	(270) 13,998
680734	Gallatin Volunteer Fire	0.231%		4,370 9,092		4,253		8,803				-	18,784
683134	Garland Volunteer Fire	0.082%				5,137				(4,248)		-	5,362
689034	Garnett Volunteer Fire	0.206%		1,916 3,040		1,828		3,128 7,869		(1,510)		-	10,340
693934				240		3,228				(3,797)		-	
693934	Gassville Volunteer Fire	0.179%				2,571 842		6,813		(3,288)		-	6,336
	Gassville Volunteer Police	0.041%		(1,972)				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



						S	chedu	le of Deferred	Inflow	s and Outflow	S		
Employer ID	Employer	Employer Allocation Percentage		2024		2025		2026		2027	Thereafter		Total
814134	Harmon Volunteer Fire	0.231%	\$	12,915	\$	10,836	\$	8,807	\$	(4,250)		- \$	28,308
814134 816834	Harmon Volunteer Fire		Ş		Ş		Ş		Ş		Ş	- Ş	
823034		0.258%		6,858		4,009		9,828		(4,743)		-	15,952
	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 <i>,</i> 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 <i>,</i> 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)
921034	Hot Springs Village Volunteer Police	0.038%		2,271		1,872		521		(1,733)			4,412
932634	Hoxie Volunteer Fire	0.014%		15,836		7,928		10,445		(5,041)		_	4,412 29,168
932634 932624	Hoxie Volunteer Fire 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



				Sch	edule of Deferred Infl	ows and Outflows		
		Employer						
Employer ID	Employer	Allocation Percentage	2024	2025	2026	2027	Thereafter	Total
971724	Huntington Volunteer Police		2,256		\$ 521 \$			\$ 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	lone 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)0007	-	(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
1032434	Johnson County Rfd #4	0.151%	2,198	4,786	5,753	(2,776)		9,961
1034034	Johnson County Rfd #5	0.080%	(5,660)	(322)	3,037	(1,466)		(4,411)
1033534	Johnson County Rfd #7	0.135%	2,963	2,857	5,162	(2,491)		8,491
1037334	Johnson County Rfd #8	0.288%	4,371	2,008	10,993	(2,491) (5,305)	-	12,067
1041334	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		-	15,031
1143634	Lead Hill Volunteer Fire					(3,271)	-	
		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)



						S	chedu	le of Deferred	Inflow	s and Outflow	'S		
Employer ID	Employer	Employer Allocation Percentage		2024		2025		2026		2027	Thereafter		Total
1157634	Little Flock Volunteer Fire	0.191%	\$	7,615	\$	10,018	\$	7,300	\$	(3,523)		- \$	21,410
1157624		0.027%	Ş		Ş	2,012	Ş		Ş		Ş	- >	3,595
	Little Flock Volunteer Police			1,050				1,030		(497)		-	
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)		5,011		(1)/00/			(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)		10,550		(3,204)		_	(3,370)
1338234	Mcgehee Volunteer Fire	0.202%		(7,957)		(1,441) 917		7,704		(3,718)		2	(3,054)
1338234	Mcneil Volunteer Fire	0.193%		8,215		4,506		7,704		(3,546)			16,522
	Mcrae Volunteer Fire			977									
1358734	Mcrae Volunteer Police	0.098%				2,409		3,737		(1,803)		-	5,320
1358724		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



						s	chedu	ule of Deferred	Inflow	vs and Outflow	s		
Employer ID	Employer	Employer Allocation Percentage		2024		2025		2026		2027	Thereafter		Total
1425734	Moro Volunteer Fire	0.054%	\$	(867)	\$	(535)	\$	2,042	\$	(986)		- \$	(346)
1427334	Morrilton Volunteer Fire	0.354%	Ļ	3,849	Ļ	6,279	Ŷ	13,504	Ŷ	(6,517)	Ļ	- ,	17,115
1427334	Morriston Volunteer Fire	0.137%		(3,903)		(1,335)		5,214		(2,516)		_	(2,540)
1428134	Morrow Volunteer Fire	0.163%				(1,333) 394		6,226				-	
1430334		0.103%		(1,813)		5,178				(3,005)		-	1,802
1455854	Mount Holly Volunteer Fire Mount Ida Volunteer Fire	0.232%		5,168 9,752		9,063		8,864		(4,278)		-	14,932 24,209
1448034								10,424		(5,030)		-	
1438934	Mountain Home Volunteer Fire Mountain Home Volunteer Police	0.165% 0.068%		6,178		5,424		6,305		(3,043)		-	14,864 2,190
1438924				1,072		(233)		2,611		(1,260)		-	
	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	Norfork 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		0.028%						1,086					
1576834	Oppelo Volunteer Police Osceola Volunteer Fire	0.028%		2,760 7,058		2,221 1,882		4,853		(524) (2,342)		-	5,543 11,451
1576824	Osceola Volunteer Police	0.127%										_	
				(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



Employer Instruction         Imaginary Universe Fine         Dot Signal         2024         2025         2         2         2         2         5         6         6         6         6         6         6         6         6         6         6         6         6         6         6							S	chedu	ule of Deferred	Inflow	vs and Outflow	s		
159724         Parglaur Volumer Prior         0.000%         \$         (24)         \$         \$         \$         \$         \$           156024         Pargonid Volumer Price         0.0144         (32)         107         3.076         (24)         -         \$         \$           156024         Pargonid Volumer Price         0.0184         (32)         107         3.076         (483)         4.021         -         5         -         \$         -         \$         107         1076         10.021         -         5         -         \$         -         \$         -         \$         -         \$         -         \$         -         \$         -         \$         -         \$         -         \$         \$         -         \$         \$         \$         -         \$	Employer ID	Employer	Allocation		2024		2025		2026		2027	Thoroaftor		Total
156360       Parigond Volunteer Frie       0.134%       2.06       (32)       -         156300       Parigond Volunteer Frie       0.215%       (4.76)       4.858       8.834       (0.02)       -         156301       Parietor Volunteer Frie       0.125%       (4.607)       (2.200)       (4.613)       (2.21)       -         1563934       Partneon Volunteer Frie       0.139%       6.433       1.471       6.838       (2.52)       -         1563934       Partneon Volunteer Frie       0.146%       (1.744)       (1.440)       8.20       (2.53)       -         1563744       Panifige Volunteer Frie       0.014%       (1.744)       (1.440)       8.20       (2.53)       -       -         1563744       Panifige Volunteer Frie       0.037%       1.503       (1.440)       4.342       (2.54)       -       -         151344       Perry Volunteer Frie       0.137%       (1.69)       4.348       (2.527)       -       -         151344       Perry Volunteer Frie       0.137%       (1.69)       4.364       (2.557)       -       -         151344       Perry Volunteer Frie       0.137%       (1.69)       4.364       (2.557)       -       -				ć		ć		ć		ć			ć	(260)
1516204       Paregould Volumer Police       0.01%       (5.2)       107       3.07       (1.48)          156814       Parkin Volumer Fire       0.121%       (2.697)       2.200       4.601       (2.21)          156934       Parkin Volumer Fire       0.139%       0.4669       5.281       (2.53)          157334       Patterson Volumer Fire       0.139%       (1.469)       5.281       (2.53)          157574       Parking Volumer Fire       0.135%       (1.461)       8.266       (3.986)          157574       Parking Volumer Fire       0.137%       (1.81)       1.555       4.131       (1.94)          157574       Parking Volumer Fire       0.137%       1180       4.344       5.214       (2.164)          158343       Parky Volumer Fire       0.137%       1180       4.344       5.238       (2.577)          158344       Parky Volumer Fire       0.137%       150       1.528       2.607       1.128          164824       Pine Bindf Volumer Fire       0.317%       6.503       3.643       3.841          164834       Pine Inge Volumer Fire       0.218%		-		Ş		Ş		Ş		Ş		Ş	- Ş	
15434       Paris Volumer Fire       0.218%       (2.697)       2.200       4.601       (2.21)         155344       Patheono Volumer Fire       0.121%       (2.697)       2.200       4.601       (2.21)       -         153344       Patheono Volumer Fire       0.139%       6.463       1.410       8.268       (2.52)       -         157354       Patheono Volumer Fire       0.216%       (1.246)       1.2340       8.228       (2.52)       -         157364       Package Volumeer Fire       0.216%       (1.245)       (1.410)       8.266       (3.346)       -         152324       Peter Volumeer Fire       0.217%       7.869       4.337       7.782       (3.756)       -         152324       Peter Volumeer Fire       0.137%       11.91       1.504       5.114       (2.117)       -         154344       Petrivalle Volumeer Fire       0.317%       8.900       11.766       1.2021       (5.386)       -         164524       Pine Ridge Volumeer Fire       0.215%       (5.20)       3.633       8.443       (3.881)       -         164524       Pine Ridge Volumeer Fire       0.215%       (5.21)       3.643       (3.640)       -         164524		-											-	4,716
156384       Parkin Volumeer Fire       0.121%       (2.67)       2.20       4.601       (2.21)       -         156394       Patterson Volumeer Fire       0.139%       0.469       5.281       (2.52)       -         156394       Patterson Volumeer Fire       0.139%       0.145%       (1.340)       8.260       (3.58)       -         157274       Pas Ridge Volumeer Fire       0.215%       (5.55)       (1.410)       8.260       (0.586)       -         157274       Pas Ridge Volumeer Fire       0.137%       (1.89)       1.505       4.137       (1.56)       -         158384       Perly Volumeer Fire       0.137%       (1.89)       1.505       4.137       (1.294)       -         158384       Perly Volumeer Fire       0.137%       (1.89)       4.364       5.238       (2.57)       -         164824       Presynike Volumeer Fire       0.337%       6.502       3.685       (1.778)       -         164824       Presynike Volumeer Fire       0.238%       (1.52)       3.643       (3.64)       (3.61)       -         164824       Presynike Volumeer Fire       0.238%       (5.43)       8.443       8.464       (3.38)       -         164824		-											-	1,186
1619534       Patheony Quarter Price       0.1395       4,431       4,741       6,833       (3,21)          163334       Patterson Volunter Frice       0.1394       (1,746)       (1,334)       52.1       (2,52)          163254       Patterson Volunter Frice       0.2565       (1,4410)       5,260       (3,956)          162724       Pas Ridge Volumer Price       0.2564       7,859       4,347       2,058       (1,954)          162844       Perival Volunter Fire       0.137%       (1,319)       1,504       5,214       (2,516)          163344       Privalie Volunter Fire       0.137%       (1,319)       1,504       5,216       (2,527)          164524       Previnite Volunter Fire       0.137%       8,900       1,765       12,092       (5,836)          164524       Prive Illige Volunter Fire       0.2115       (6,220)       3,663       8,443       (3,811)          165334       Pinerille Volunter Fire       0.2215       (1,817)       1,926       (4,049)          165334       Pinerille Volunter Fire       0.2215       (1,817)       3,843       (3,311)          1													-	13,966
163334       Patteson Volunteer Fire       0.139%       91       4,669       5.28       (2,52)          163734       Pas Ridge Volunteer Folice       0.014%       (1,144)       0.826       (3,986)          162724       Pes Ridge Volunteer Folice       0.026%       7,869       4,347       7,722       (3,756)          162424       Peta Volunteer Fire       0.137%       (149)       4,344       5,224       (2,516)          163344       Pera Volunteer Fire       0.137%       (149)       4,334       5,226       (2,527)          164384       Peria Volunteer Fire       0.137%       (149)       4,334       5,266       (1,258)          1646344       Prev Vilkey Volunteer Fire       0.237%       7,650       6,552       3,685       (1,778)          1646344       Pine Vilkey Volunteer Fire       0.215%       (6,811)       1.926       6,473       (3,811)          1657344       Pine Vilkey Volunteer Fire       0.224%       1.813       1.926       6,471       (4,031)          1657344       Pine Vilkey Volunteer Fire       0.224%       3,888       5,443       6,543       (3,541)      <													-	1,973
157324       Patteson Volunteer Police       0.014%       (1.746)       (1.344)       52.1       (2.20)         157264       Pes Ridge Volunteer Fire       0.216%       (51.625)       (1.4.410)       52.60       (3.986)       -         157254       Pes Ridge Volunteer Fire       0.105%       7.869       4.347       7.722       (3.756)       -         158244       Perryulie Volunteer Fire       0.137%       (1.99)       1.504       5.214       (2.516)       -         158344       Perryulie Volunteer Fire       0.137%       (1.99)       4.384       5.246       (2.527)       -         158354       Pine Ridge Volunteer Fire       0.137%       8.900       1.756       12.062       (5.836)       -         1564224       Pine Ridge Volunteer Fire       0.518%       (6.220)       3.663       6.048       (2.819)       -         156354       Pinevilles Volunteer Fire       0.221%       (1.537)       55       8.421       (0.064)       -         156354       Pinevilles Volunteer Fire       0.223%       (4.534)       4.943       6.948       (3.523)       -         156354       Pineville Volunteer Fire       0.223%       (4.534)       4.943       6.9431       -													-	11,516
162754       Pea Bidge Volunteer Fire       0.216%       (2),625       (1,4,10)       0.206%       (3)380       -         152724       Pea Volunteer Fire & Rescue       0.004%       3,259       4,377       7,822       (3,756)       -         1528434       Peria Volunteer Fire       0.108%       18,018       15,056       4,1322       (1,994)       -         163844       Pering Volunteer Fire       0.137%       (149)       4,344       5,236       (2,527)       -         164824       Pine Bidtr Volunteer Fire       0.317%       8,900       11,766       12,092       (5,836)       -         1646234       Pine Bidtr Volunteer Fire       0.58%       (99)       2,805       6,048       (2,919)       -         1646344       Pine Village Volunteer Fire       0.211%       (5,220)       3,603       8,443       (3,841)       -         1646344       Pines Volunteer Fire       0.221%       (1,811)       1.926       8,471       (4,004)       -         1646344       Pines Volunteer Fire       0.236%       4,354       4,149       9,007       (4,347)       -         1646344       Pines Air Volunteer Fire       0.236%       4,354       4,149       9,007       (4,													-	7,496
157274       Pes Radge Volumeer File       0.054%       7,869       4,347       7,068       (98)       -         1572934       Perla Volumeer File       0.108%       18,018       15,056       4,132       (1,994)       -         158144       Perryville Volumeer File       0.137%       (139)       1,594       5,214       (2,516)       -         158374       Piggett Volumeer File       0.137%       (19)       4,344       5,214       (2,516)       -         164524       Pine Bidge Volumeer File       0.137%       8,900       1,766       (1,202)       (5,836)       -         164624       Pine Bidge Volumeer File       0.005%       1,593       1,525       3,685       (1,778)       -         1645343       Pine-Bidge Volumeer File       0.213%       (6,220)       3,603       (3,831)       -         155343       Plainview Volumeer File       0.223%       (1,587)       55       8,421       (4,064)       -         165344       Plassam Plains Volumeer File       0.234%       3,888       5,443       8,946       (4,180)       -         1655344       Potahonts Volumeer File       0.234%       4,354       4,149       9,007       (4,337)       - <td></td> <td>-</td> <td>(2,811)</td>													-	(2,811)
162924       Pet Volunter Fire & Rescue       0.204%       3.269       4.377       7.722       (B.756)       -         1628344       Pertylik Volunter Fire       0.139%       16.913       15.056       4.132       (L.934)       -         1630344       Pertylik Volunter Fire       0.137%       (L49)       4.384       5.214       (2.516)       -         1645244       Pine Biuf Volunter Fire       0.317%       8.900       1.7.66       12.092       (5.836)       -         1645244       Pine Biuf Volunter Fire       0.058%       (.93)       5.252       3.601       (L.258)       -         1645344       Pine Vilage Volunter Fire       0.213%       (6.220)       3.603       8.043       (2.891)       -         1657344       Pinevilke Volunter Fire       0.213%       (6.220)       3.603       8.043       (3.843)       -         1657344       Pinevilke Volunter Fire       0.213%       (6.215)       -       -       -         1657344       Pinevilke Volunter Fire       0.234%       4.843       4.944       9.007       (4.323)       -         1655344       Pocahntas Volunter Fire       0.235%       (663)       (2.73)       2.086       (1.007)       -		-											-	(61,761)
162843       Perik Volunter Fire       0.137%       13.91       15.056       4.132       (1.94)       -         1631434       Perik Volunter Fire       0.137%       (1.49)       4.344       5.236       (2.521)       -         163024       Pliggott Volunter Fire       0.317%       8.900       11.766       12.092       (5.86)       -         164224       Pline Klige Volunter Fire       0.068%       1.593       1.525       3.685       (1.78)       -         164234       Pline Klige Volunter Fire       0.213%       (6.20)       3.603       8.043       (3.881)       -         165134       Plineville Volunter Fire       0.223%       (1.81)       1.926       8.421       (4.604)       -         164244       Plesant Plainev Volunter Fire       0.223%       (1.821)       1.513       7.000       (3.523)       -         1645344       Plesant Plainev Volunter Fire       0.234%       3.888       5.443       8.443       (4.641)       -       -         165534       Plonich Volunter Fire       0.334%       3.884       4.434       9.007       (3.523)       -         165534       Portich Volunter Fire       0.325%       (463)       (1.73)       1.243		-											-	13,286
1631344       Perryville Volunteer Fire       0.137%       (1.9)       1.504       5.214       (2.517)       -         1633034       Philadelphia Volunteer Fire       0.137%       (1.49)       4.384       5.236       (2.527)       -         164624       Pine Bildf Volunteer Fire       0.087%       7.650       6.552       3.685       (1.778)       -         1648934       Pine Vilage Volunteer Fire       0.158%       (99)       2.805       6.048       (2.919)       -         1653934       Pineville Volunteer Fire       0.213%       (6.11)       1.926       8.477       (4.091)       -         1653934       Pineview Volunteer Fire       0.223%       (1.587)       555       8.421       (4.064)       -         1655344       Planewiew Volunteer Fire       0.235%       4.354       8.446       (4.14)       -         1655345       Planewiew Volunteer Fire       0.235%       4.511       4.33       4.63       (2.65)       -         1655347       Pocahontas Volunteer Fire       0.235%       (663)       (2.73)       (1.073)       -         1655348       Pocahontas Volunteer Fire       0.355%       (663)       (2.73)       (2.129)       -         16													-	11,672
163334       Philadedpha Volunteer Fire       0.337%       (1.49)       4.384       5.226       (2.527)       -         1635734       Piggott Volunteer Fire       0.317%       8.900       11,766       12.092       (5.336)       -         1646224       Pine Rilge Volunteer Fire       0.068%       1.593       1,525       3.685       (1.78)       -         1659344       Pinevilles Volunteer Fire       0.15%       (9)       2,607       (1,258)       -         1651534       Pinevilles Volunteer Fire       0.211%       (1,587)       5.55       8.421       (4,064)       -         1551344       Pleasant Plains Volunteer Fire       0.224%       (3,81)       1,31       7,300       (3,533)       -         1555344       Pleasant Plains Volunteer Fire       0.236%       4,354       4,449       9,007       (4,347)       -         1565534       Porcahontas Volunteer Fire       0.123%       4,811       4,233       4,693       (2,25)       -         1675345       Portako Volunteer Fire       0.035%       (663)       (1,273)       (2,046)       (1,007)       -         1675344       Portako Volunteer Fire       0.139%       (1,1073)       (10,044)       7,285       (3,5													-	35,212
163734       Piggott Volunteer Fire       0.317%       8.900       11,766       12,022       (5,336)       -         1646224       Pine Bildf Volunteer Fire       0.067%       7,650       6,552       3,685       (1,778)       -         1646934       Pine Village Volunteer Fire       0.158%       (99)       2,805       6,048       (2,919)       -         165734       Pinev Village Volunteer Fire       0.221%       (1,81)       1,926       8,477       (4,091)       -         165734       Pinev Volunteer Fire       0.221%       (1,57)       555       8,421       (4,064)       -         165534       Planview Volunteer Fire       0.223%       (1,57)       1,331       7,300       (3,523)       -         165534       Pocahonts Volunteer Fire       0.235%       (4,451)       4,133       4,093       (2,265)       -         165534       Pocahonts Volunteer Fire       0.015%       (663)       (273)       2,046       (1,007)       -         165334       Portald Volunteer Fire       0.13%       (1,173)       (10,444)       7,256       (5,502)       -         165334       Portald Volunteer Fire       0.131%       (1,043)       (1,044)       7,267       (3,		•											-	4,063
1646224         Pine Bildry Volunteer Police         0.097%         7,650         6,552         3,685         (1,778)         -           1648934         Pine Ridge Volunteer Fire         0.058%         1,993         1,525         2,607         (1,258)         -           165134         Pineville Volunteer Fire         0.211%         (6,220)         3,603         8,043         (3,881)         -           165734         Planville Volunteer Fire         0.221%         (1,877)         555         8,421         (4,064)         -           165634         Plasant Plains Volunteer Fire         0.234%         3,888         5,443         8,946         (4,318)         -           165534         Planewrille Volunteer Fire         0.236%         4,851         3,111         7,300         (5,523)         -           165534         Pocahontss Volunteer Fire         0.025%         (455)         4,131         1,300         (1,516)         -           167534         Portand Volunteer Fire         0.025%         (663)         (173)         2,068         (1,007)         -           167534         Portand Volunteer Fire         0.013%         133         111         30         (15)         -           167534 <t< td=""><td></td><td>•</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td><td>6,944</td></t<>		•											-	6,944
164834       Pine Kidge Volunteer Fire       0.068%       1.593       1,525       2,607       (1,258)       -         1649734       Pine Vilage Volunteer Fire       0.158%       (199)       2,805       6,048       (2,919)       -         1651934       Piney Kolut Volunteer Fire       0.222%       (181)       1,926       8,477       (4,091)       -         1657347       Plenky Kolutheer Fire       0.223%       (1,587)       555       8,472       (4,064)       -         164634       Pleasant Plains Volunteer Fire       0.234%       3,888       5,443       8,946       (4,318)       -         165534       Plumerville Volunteer Fire       0.236%       4,351       1,311       7,300       (3,523)       -         165534       Pocahontss Volunteer Fire       0.123%       (4,811       4,233       4,693       (2,265)       -         1671344       Portalad Volunteer Fire       0.101%       1133       111       30       (15)       -         1671344       Portalad Volunteer Fire       0.101%       (17,07)       (2,181)       7,226       (5,502)       -         1671344       Portalad Volunteer Fire       0.101%       (15,07)       (2,181)       7,219													-	26,922
164934       Pine Village Volunteer Fire       0.158%       (99)       2.805       6.048       (2,19)       -         1651344       Pineville Volunteer Fire       0.221%       (181)       1.926       8.043       (3.881)       -         1652734       Plainview Volunteer Fire       0.221%       (1.587)       55       8.421       (4.064)       -         1655134       Plainview Volunteer Fire       0.221%       (1.587)       55       8.421       (4.064)       -         165534       Pocahontas Volunteer Fire       0.236%       4.354       4.149       9.007       (4.347)       -         165534       Pocahontas Volunteer Fire       0.236%       4.451       4.133       4.603       (2.255)       -         167534       Poralad Volunteer Fire       0.123%       4.811       4.233       4.603       (2.1007)       -         167534       Portaid Volunteer Fire       0.105%       (7.01)       (7.246)       2.129       (1.027)       -         167534       Portaid Volunteer Fire       0.191%       (15.107)       (2.181)       7.287       (3.517)       -         167534       Prairie Grove Volunteer Fire       0.141%       (3.692)       (2.181)       7.263 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>16,109</td></td<>														16,109
1651934       Piney Binle Volunteer Fire       0.211%       (6.220)       3.603       8.043       (3.881)       -         1652734       Piney Binlive Volunteer Fire       0.222%       (181)       1.926       8.477       (4.091)       -         1567348       Planive Volunteer Fire       0.224%       (1.87)       555       8.421       (4.064)       -         1655343       Planive Volunteer Fire       0.234%       3.888       5.433       8.946       (4.318)       -         165534       Pocahontas Volunteer Fire       0.235%       4.851       4.149       9.007       (4.537)       -         165534       Pocahontas Volunteer Fire       0.025%       (485)       4.511       3.033       (15)       -         167334       Portand Volunteer Fire       0.013%       133       111       30       (15)       -         167834       Portand Volunteer Fire       0.109%       (11.073)       (10.444)       7.256       (3.502)       -         167834       Portanic Fire       0.191%       (15,107)       (2.181)       7.287       (3.517)       -         167834       Parile Grove Volunteer Fire       0.906%       (7.021)       (7.236)       2.129       (1.027)		-											-	4,467
1652734         Piney Point Volunteer Fire         0.222%         (181)         1.926         8,477         (4,091)         -           165734         Plainview Volunteer Fire         0.223%         (1,827)         55         8,421         (4,064)         -           165534         Plumerville Volunteer Fire         0.191%         5,671         1.331         7,300         (3,523)         -           165534         Pocahonts Volunteer Fire         0.028%         (485)         4,517         3,141         (1,516)         -           166534         Pocahonts Volunteer Fire         0.023%         (485)         4,517         3,141         (1,516)         -           167334         Portian Volunteer Fire         0.025%         (663)         (273)         2,086         (1,007)         -           167334         Portian Volunteer Fire         0.199%         (11,073)         (10,444)         7,256         (3,502)         -           167564         Praine Grove Volunteer Fire         0.199%         (15,107)         (2,181)         7,877         (1,304)         -           167564         Praine Grove Volunteer Fire         0.041%         (3,692)         (2,021)         1,564         (755)         -           167564		Pine Village Volunteer Fire	0.158%		(99)		2,805		6,048		(2,919)		-	5,835
1657834         Planwiew Volunteer Fire         0.223%         (1,587)         555         8,421         (4,064)         -           1646434         Pleasant Plains Volunteer Fire         0.234%         3,888         5,431         8,946         (4,318)         -           165534         Pocahontas Volunteer Fire         0.236%         4,354         4,149         9,007         (4,347)         -           165534         Pocahontas Volunteer Fire         0.023%         (485)         4,517         3,141         (1,516)         -           167334         Ponta Volunteer Fire         0.055%         (663)         (273)         2,086         (1,007)         -           167334         Pontavlolunteer Fire         0.001%         133         111         30         (1,507)         -           1668334         Potswille Volunteer Fire         0.056%         (7,021)         (7,28)         2,729         (1,027)         -           165834         Potswille Volunteer Fire         0.191%         (15,107)         (2,181)         7,287         (3,517)         -           167534         Praine Grove Volunteer Fire         0.164%         (4,852)         1,969         3,550         (1,761)         -           167534	1651934	Pineville Volunteer Fire	0.211%		(6,220)		3,603		8,043		(3,881)		-	1,545
1644634       Pleasant Plains Volunteer Fire       0.234%       3,888       5,443       8,946       (4,318)       -         1655134       Plumerville Volunteer Fire       0.191%       5,671       1,331       7,300       (3,523)       -         1665934       Pocahonts Volunteer Fire       0.236%       (485)       4,517       3,141       (1,516)       -         167534       Ponca Volunteer Fire       0.123%       4,811       4,233       4,693       (2,265)       -         1671324       Portland Volunteer Fire       0.0055%       (663)       (273)       2,086       (1,007)       -         1668324       Portland Volunteer Fire       0.190%       (11,073)       (10,444)       7,256       (3,502)       -         1668324       Pottswille Volunteer Fire       0.095%       (7,021)       (2,181)       7,287       (3,517)       -         1675634       Praine Grove Volunteer Fire       0.096%       (4,452)       1,969       3,650       (1,761)       -         1675634       Praine Grove Volunteer Fire       0.041%       (3,692)       (2,082)       1,564       (755)       -         1676934       Puaski Co Volunteer Fire       0.041%       (4,085)       (1,784) <t< td=""><td>1652734</td><td>Piney Point Volunteer Fire</td><td>0.222%</td><td></td><td>(181)</td><td></td><td>1,926</td><td></td><td>8,477</td><td></td><td>(4,091)</td><td></td><td>-</td><td>6,131</td></t<>	1652734	Piney Point Volunteer Fire	0.222%		(181)		1,926		8,477		(4,091)		-	6,131
1655134         Plumerville Volunteer Fire         0.191%         5,671         1,331         7,300         (3,523)         -           1665934         Pocahntss Volunteer Fire         0.236%         4,354         4,149         9,007         (4,347)         -           1665934         Pocahntss Volunteer Fire         0.123%         (4,811)         4,233         4,693         (2,265)         -           1671334         Portland Volunteer Fire         0.055%         (663)         (273)         2,086         (1,007)         -           167834         Portland Volunteer Fire         0.190%         (11,073)         (10,444)         7,256         (3,502)         -           167834         Portland Volunteer Fire         0.191%         (15,107)         (2,181)         7,287         (3,517)         -           167834         Portland Volunteer Fire         0.096%         (4,452)         1,969         3,550         (1,761)         -           167934         Praine Grove Volunteer Fire         0.041%         (3,692)         (2,082)         1,564         (755)         -           169334         Quall Creek Volunteer Fire         0.041%         (3,692)         1,564         (755)         -           169334	1657834	Plainview Volunteer Fire	0.221%		(1,587)		555		8,421		(4,064)		-	3,325
1665934         Pocahontas Volunteer Fire         0.236%         4.354         4.149         9,007         (4,347)         -           1665924         Pocahontas Volunteer Fire         0.123%         (485)         4,517         3,141         (1,516)         -           1667334         Ponca Volunteer Fire         0.123%         (485)         (273)         2,086         (1,007)         -           1671334         Portland Volunteer Fire         0.190%         (11,073)         (10,444)         7,255         (3,502)         -           1668334         Pottsville Volunteer Police         0.005%         (7,021)         (7,236)         2,129         (1,027)         -           1675634         Prairie Grove Volunteer Fire         0.191%         (15,107)         (2,181)         7,287         (3,517)         -           1675634         Prairie Grove Volunteer Fire         0.096%         (4,452)         1,669         3,650         (1,761)         -           167934         Prescott Volunteer Fire         0.041%         (3,692)         (2,082)         1,564         (755)         -           1691343         Pyatt Rual Fire & D.64%         4,100         (2,347)         6,270         (3,020)         -           1695344	1644634	Pleasant Plains Volunteer Fire	0.234%		3,888		5,443		8,946		(4,318)		-	13,959
1665924         Pocahontas Volunteer Pire         0.082%         (485)         4,517         3,141         (1,516)         -           1667534         Ponca Volunteer Fire         0.123%         4,811         4,233         4,693         (2,265)         -           1671334         Portland Volunteer Fire         0.055%         (663)         (1273)         2,086         (1,007)         -           1668334         Portland Volunteer Fire         0.190%         (11,073)         (10,444)         7,256         (3,502)         -           1668324         Pottsville Volunteer Fire         0.190%         (11,073)         (10,444)         7,256         (3,502)         -           1676324         Prairie Grove Volunteer Fire         0.096%         (4,452)         1,969         3,650         (1,761)         -           1679334         Pulaski CO Volunteer Fire         0.041%         (3,692)         (2,287)         -         -           169334         Pulaski CO Volunteer Fire         0.041%         (4,805)         (1,784)         4,693         (2,265)         -           169334         Pulaski CO Volunteer Fire         0.164%         461         3,573         6,257         (3,020)         -           169334 <td< td=""><td>1655134</td><td>Plumerville Volunteer Fire</td><td>0.191%</td><td></td><td>5,671</td><td></td><td>1,331</td><td></td><td>7,300</td><td></td><td>(3,523)</td><td></td><td>-</td><td>10,779</td></td<>	1655134	Plumerville Volunteer Fire	0.191%		5,671		1,331		7,300		(3,523)		-	10,779
1667534         Ponca Volunteer Fire         0.123%         4,811         4,233         4,693         (2,265)         -           1671334         Portland Volunteer Fire         0.055%         (663)         (273)         2,086         (1,007)         -           166334         Portlaville Volunteer Fire         0.190%         (11,073)         (10,444)         7,256         (3,502)         -           1668334         Pottsville Volunteer Fire         0.191%         (15,107)         (2,181)         7,287         (3,517)         -           1675634         Prairie Grove Volunteer Fire         0.096%         (4,452)         1,969         3,650         (1,761)         -           1679334         Putaski Co Volunteer Fire         0.041%         (3,692)         (2,082)         1,564         (755)         -           1689334         Pulaski Co Volunteer Fire         0.041%         (4,086)         2,187         1,564         (755)         -           1693344         Quitmar Volunteer Fire         0.164%         461         3,573         (3,226)         -           169334         Quitmar Volunteer Fire         0.164%         461         3,573         (3,267)         -           169334         Rector Volunteer Fire	1665934	Pocahontas Volunteer Fire	0.236%		4,354		4,149		9,007		(4,347)		-	13,163
1671334         Portland Volunteer Fire         0.055%         (663)         (273)         2.086         (1,007)         -           1671324         Portland Volunteer Folice         0.001%         133         111         30         (15)         -           1668334         Pottsville Volunteer Fire         0.190%         (11,073)         (10,444)         7,256         (3,502)         -           1668324         Pottsville Volunteer Fire         0.191%         (15,107)         (2,181)         7,287         (3,517)         -           1675634         Prairie Grove Volunteer Fire         0.095%         (4,452)         1,969         3,650         (1,761)         -           1679349         Prescott Volunteer Fire         0.041%         (3,692)         (2,082)         1,564         (755)         -           1691344         Pulaski Co Volunteer Fire         0.041%         (4,086)         2,187         1,564         (755)         -           1693434         Quitman Volunteer Fire         0.164%         461         3,573         6,257         (3,020)         -           1693434         Quitman Volunteer Fire         0.248%         4,681         5,816         9,481         (4,575)         -           1704334 <td>1665924</td> <td>Pocahontas Volunteer Police</td> <td>0.082%</td> <td></td> <td>(485)</td> <td></td> <td>4,517</td> <td></td> <td>3,141</td> <td></td> <td>(1,516)</td> <td></td> <td>-</td> <td>5,657</td>	1665924	Pocahontas Volunteer Police	0.082%		(485)		4,517		3,141		(1,516)		-	5,657
1671324         Portland Volunteer Police         0.001%         133         111         30         (15)         -           1668334         Portsville Volunteer Fire         0.190%         (11,073)         (10,444)         7,256         (3,502)         -           1668324         Pottsville Volunteer Fire         0.056%         (7,021)         (7,236)         2,129         (1,027)         -           1675634         Prairie Grove Volunteer Fire         0.995%         (4,452)         1,969         3,650         (1,761)         -           1679334         Pescott Volunteer Fire         0.096%         (4,452)         1,969         3,650         (1,761)         -           169334         Pulaski Co Volunteer Fire         0.041%         (3,692)         (2,082)         1,564         (755)         -           1693434         Quail Creek Volunteer Fire         0.041%         (4,086)         2,187         1,564         (755)         -           1693434         Quitama Volunteer Fire         0.164%         4.61         3,573         6,270         (3,020)         -           1704334         Rector Volunteer Fire         0.248%         4.61         3,573         6,311         -           1704324         Redfield V	1667534	Ponca Volunteer Fire	0.123%		4,811		4,233		4,693		(2,265)		-	11,472
1668334         Pottsville Volunteer Fire         0.190%         (11,073)         (10,444)         7,256         (3,502)         -           1668324         Pottsville Volunteer Folice         0.056%         (7,021)         (7,236)         2,129         (10,27)         -           1675634         Prairie Grove Volunteer Folice         0.011%         (2,536         1,873         2,703         (1,304)         -           1675934         Prescott Volunteer Fire         0.096%         (4,452)         1,969         3,650         (1,761)         -           1683334         Pulaski Co Volunteer Fire         0.041%         (3,692)         (2,082)         1,564         (755)         -           1693434         Pulaski Co Volunteer Fire         0.041%         (4,805)         (1,784)         4,693         (2,265)         -           1693434         Quilt Creek Volunteer Fire         0.164%         2,100         (2,347)         6,270         (3,026)         -           1693434         Quittman Volunteer Fire         0.248%         4,681         5,816         9,481         (4,575)         -           1704334         Rector Volunteer Fire         0.248%         7,422         5,853         9,477         (4,533)         - <tr< td=""><td>1671334</td><td>Portland Volunteer Fire</td><td>0.055%</td><td></td><td>(663)</td><td></td><td>(273)</td><td></td><td>2,086</td><td></td><td>(1,007)</td><td></td><td>-</td><td>143</td></tr<>	1671334	Portland Volunteer Fire	0.055%		(663)		(273)		2,086		(1,007)		-	143
1668324         Pottsville Volunteer Police         0.056%         (7,021)         (7,236)         2,129         (1,027)         -           1675634         Prairie Grove Volunteer Fire         0.191%         (15,107)         (2,181)         7,287         (3,517)         -           1675624         Prairie Grove Volunteer Fire         0.096%         (4,452)         1,969         3,650         (1,761)         -           1685334         Pulaski Co Volunteer Fire         0.041%         (3,692)         (2,082)         1,564         (755)         -           1691834         Pyatt Rural Fire & Def Assoc         0.123%         (4,805)         (1,784)         4,693         (2,265)         -           1692634         Quait Creek Volunteer Fire         0.064%         2,100         (2,347)         6,257         (3,020)         -           1693034         Rector Volunteer Fire         0.164%         2,100         (2,347)         6,257         (3,020)         -           1704334         Rector Volunteer Fire         0.164%         4,681         5,816         9,481         (4,575)         -           1704334         Rector Volunteer Fire         0.248%         4,681         5,816         9,481         (4,573)         - <tr< td=""><td>1671324</td><td>Portland Volunteer Police</td><td>0.001%</td><td></td><td>133</td><td></td><td>111</td><td></td><td>30</td><td></td><td>(15)</td><td></td><td>-</td><td>259</td></tr<>	1671324	Portland Volunteer Police	0.001%		133		111		30		(15)		-	259
1675634         Prairie Grove Volunteer Fire         0.191%         (15,107)         (2,181)         7,287         (3,517)         -           1675624         Prairie Grove Volunteer File         0.071%         2,536         1,873         2,703         (1,304)         -           167934         Prescott Volunteer File         0.096%         (4,452)         1,969         3,650         (1,761)         -           168334         Pulaski Co Volunteer File         0.041%         (3,692)         (2,082)         1,564         (755)         -           1691834         Pulati Covel Volunteer File         0.041%         (4,086)         2,187         1,564         (755)         -           1692634         Quil Creek Volunteer File         0.164%         2,100         (2,347)         6,275         (3,026)         -           1693034         Ravenden Volunteer File         0.248%         4,681         5,816         9,481         (4,575)         -           1704324         Rector Volunteer File         0.227%         (466)         (918)         1,017         (491)         -           1713234         Redfield Volunteer File         0.027%         600         609         1,043         (503)         -           1713234<	1668334	Pottsville Volunteer Fire	0.190%		(11,073)		(10,444)		7,256		(3,502)		-	(17,763)
1675624       Prairie Grove Volunteer Police       0.071%       2,536       1,873       2,703       (1,304)       -         1679934       Prescott Volunteer Fire       0.096%       (4,452)       1,969       3,650       (1,761)       -         1685334       Pulaski Co Volunteer Fire       0.041%       (3,692)       (2,082)       1,564       (755)       -         1691334       Pyatt Rural Fire & Def Assoc       0.123%       (4,805)       (1,784)       4,693       (2,265)       -         1692634       Quail Creek Volunteer Fire       0.041%       (4,086)       2,187       1,564       (755)       -         1693434       Quitman Volunteer Fire       0.164%       2,100       (2,347)       6,270       (3,020)       -         1695034       Ravenden Volunteer Fire       0.164%       461       3,573       6,257       (3,020)       -         1704334       Rector Volunteer Fire       0.248%       4,61       3,573       6,257       (3,020)       -         1704324       Rector Volunteer Fire       0.248%       12,064       5,108       13,118       (6,331)       -         1713234       Redfield Volunteer Fire       0.027%       600       609       1,043       <	1668324	Pottsville Volunteer Police	0.056%		(7,021)		(7,236)		2,129		(1,027)		-	(13,155)
1679934Prescott Volunteer Fire0.096%(4,452)1,9693,650(1,761)-1685334Pulaski Co Volunteer Fire0.041%(3,692)(2,082)1,564(755)-1691834Pyatt Rural Fire & Def Assoc0.123%(4,805)(1,784)4,693(2,265)-1692634Quail Creek Volunteer Fire0.041%(4,086)2,1871,564(755)-1693434Quail Creek Volunteer Fire0.164%2,100(2,347)6,270(3,020)-1695034Ravenden Volunteer Fire0.164%4613,5736,257(3,020)-1704334Rector Volunteer Fire0.248%4,6815,8169,481(4,575)-1704324Rector Volunteer Fire0.344%12,0645,10813,118(6,331)-1713234Redfield Volunteer Fire0.344%12,0645,10813,118(6,331)-171324Redfield Volunteer Fire0.027%6006091,043(503)-171324Richwood Volunteer Fire0.026%(33)1,4832,607(1,258)-1716734Riverdale Volunteer Fire0.055%1,0281,2192,086(1,007)-172134Rockport Volunteer Fire0.021%20817448(23)-1720524Rockport Volunteer Fire0.231%3,10529,8508,820(4,257)-172134Rockport Volunteer Fire0.21%(3,56)	1675634	Prairie Grove Volunteer Fire	0.191%		(15,107)		(2,181)		7,287		(3,517)		-	(13,518)
1685334Pulaski Co Volunteer Fire0.041%(3,692)(2,082)1,564(755)-1691834Pyatt Rural Fire & Def Assoc0.123%(4,805)(1,784)4,693(2,265)-1692634Quail Creek Volunteer Fire0.041%(4,086)2,1871,564(755)-1693434Quitman Volunteer Fire0.164%4,613,5736,270(3,020)-1695034Ravenden Volunteer Fire0.164%4613,5736,257(3,020)-1704334Rector Volunteer Fire0.248%4,6815,8169,481(4,575)-1704324Rector Volunteer Fire0.027%(466)(918)1,017(491)-1713234Redfield Volunteer Fire0.344%12,0645,10813,118(6,331)-1713244Redfield Volunteer Fire0.027%6006091,043(503)-1713244Redfield Volunteer Fire0.028%7,4125,8539,477(4,573)-1714034River Volunteer Fire0.055%1,0281,2192,086(1,007)172134Rockport Volunteer Fire0.031%20817448(23)1720524Rockport Volunteer Fire0.231%38,10529,8508,820(4,257)1720544Rondo Volunteer Fire0.014%(1,613)(1,148)521(252)1720544Rodo Volunteer Fire <td< td=""><td>1675624</td><td>Prairie Grove Volunteer Police</td><td>0.071%</td><td></td><td>2,536</td><td></td><td>1,873</td><td></td><td>2,703</td><td></td><td>(1,304)</td><td></td><td>-</td><td>5,808</td></td<>	1675624	Prairie Grove Volunteer Police	0.071%		2,536		1,873		2,703		(1,304)		-	5,808
1691834Pyatt Rural Fire & Def Assoc0.123%(4,805)(1,784)4,693(2,265)-1692634Quail Creek Volunteer Fire0.041%(4,086)2,1871,564(755)-1693434Quitman Volunteer Fire0.164%2,100(2,347)6,270(3,026)-1695034Ravenden Volunteer Fire0.164%4613,5736,257(3,020)-1704334Rector Volunteer Fire0.248%4,6815,8169,481(4,575)-1704324Rector Volunteer Police0.027%(466)(918)1,017(491)-1713234Redfield Volunteer Fire0.344%12,0645,10813,118(6,331)-1713234Redfield Volunteer Fire0.027%6006091,043(503)-1713234Richwood Volunteer Fire0.028%(33)1,4832,607(1,258)-1714034Rison Volunteer Fire0.068%(33)1,4832,607(1,258)-1714034Rison Volunteer Fire0.055%1,0281,2192,086(1,007)-1721334Rockport Volunteer Fire0.096%(9,140)(5,365)3,650(1,761)-1720524Rockport Volunteer Fire0.231%38,10529,8508,820(4,257)-1720534Rocky Branch Volunteer Fire0.207%(3,566)4,6187,891(3,808)-172034Rocky Ord Volunteer Fire0.207%	1679934	Prescott Volunteer Fire	0.096%		(4,452)		1,969		3,650		(1,761)		-	(594)
1692634Quail Creek Volunteer Fire0.041%(4,086)2,1871,564(755)-1693434Quitman Volunteer Fire0.164%2,100(2,347)6,270(3,026)-1695034Ravenden Volunteer Fire0.164%4613,5736,257(3,020)-1704334Rector Volunteer Fire0.248%4,6815,8169,481(4,575)-1704324Rector Volunteer Police0.027%(466)(918)1,017(491)-1713234Redfield Volunteer Fire0.344%12,0645,10813,118(6,331)-1713234Redfield Volunteer Fire0.068%(33)1,4832,607(1,258)-1715934Rickwood Volunteer Fire0.068%(33)1,4832,607(1,258)-1716734Rison Volunteer Fire0.055%1,0281,2192,086(1,007)-1721334Rockport Volunteer Fire0.096%(9,140)(5,365)3,650(1,761)-1720524Rockport Volunteer Fire0.231%38,10529,8508,820(4,257)-1720534Rocky Branch Volunteer Fire0.21%(1,613)(1,148)521(252)-1726434Rondo Volunteer Fire0.20%(3,566)4,6187,891(3,808)-172634Rose Bud Volunteer Fire0.20%(3,566)4,6187,891(3,808)-172634Rose Sud Volunteer Fire0.20%(3,566)	1685334	Pulaski Co Volunteer Fire	0.041%		(3,692)		(2,082)		1,564		(755)		-	(4,965)
1693434Quitman Volunteer Fire0.164%2,100(2,347)6,270(3,026)-1695034Ravenden Volunteer Fire0.164%4613,5736,257(3,020)-1704334Rector Volunteer Fire0.248%4,6815,8169,481(4,575)-1704324Rector Volunteer Police0.027%(466)(918)1,017(491)-1713234Redfield Volunteer Fire0.344%12,0645,10813,118(6,331)-1713234Redfield Volunteer Fire0.027%6006091,043(503)-1713234Redfield Volunteer Fire0.028%(33)1,4832,607(1,258)-1716334Richwood Volunteer Fire0.058%1,0281,2192,086(1,007)-1716734Riverdale Volunteer Fire0.096%(9,140)(5,365)3,650(1,761)-1720524Rockport Volunteer Fire0.001%20817448(23)-1721334Rockport Volunteer Fire0.231%38,10529,8508,820(4,257)-172634Rondo Volunteer Fire0.01%(1)(1)172634Rondo Volunteer Fire0.207%(3,566)4,6187,891(3,808)-172634Rondo Volunteer Fire0.207%(3,566)4,6187,891(3,808)-172634Rondo Volunteer Fire0.207%(3,566)4,6187,891(3,	1691834	Pyatt Rural Fire & Def Assoc	0.123%		(4,805)		(1,784)		4,693		(2,265)		-	(4,161)
1695034Ravenden Volunteer Fire0.164%4613,5736,257(3,020)-1704334Rector Volunteer Fire0.248%4,6815,8169,481(4,575)-1704324Rector Volunteer Police0.027%(466)(918)1,017(491)-1713234Redfield Volunteer Fire0.344%12,0645,10813,118(6,331)-1713224Redfield Volunteer Fire0.027%6006091,043(503)-1713234Redfield Volunteer Fire0.068%(33)1,4832,607(1,258)-1714034Rison Volunteer Fire0.068%(33)1,4832,607(1,258)-1716734Riverdale Volunteer Fire0.055%1,0281,2192,086(1,007)-1721334Rockport Volunteer Fire0.096%(9,140)(5,365)3,650(1,761)-1720524Rockport Volunteer Fire0.231%38,10529,8508,820(4,257)-1724824Rogers Volunteer Fire0.01%(1)(1)1726434Rondo Volunteer Fire0.01%(1,613)(1,148)521(252)-172934Rose Bud Volunteer Fire0.20%(3,566)4,6187,891(3,808)-172034Ross Van Ness - Wellford Volunteer Fire0.23%9,7085,2988,864(4,278)-	1692634	Quail Creek Volunteer Fire	0.041%		(4,086)		2,187		1,564		(755)		-	(1,090)
1704334Rector Volunteer Fire0.248%4,6815,8169,481(4,575)-1704324Rector Volunteer Police0.027%(466)(918)1,017(491)-1713234Redfield Volunteer Fire0.344%12,0645,10813,118(6,331)-1713224Redfield Volunteer Fire0.027%6006091,043(503)-1715934Richwood Volunteer Fire0.068%(33)1,4832,607(1,258)-1716734Rison Volunteer Fire0.248%7,4125,8539,477(4,573)-1716734Riverdale Volunteer Fire0.055%1,0281,2192,086(1,007)-1721334Rockport Volunteer Fire0.001%20817448(23)-172244Rogers Volunteer Fire0.231%38,10529,8508,820(4,257)-172634Rondo Volunteer Fire0.01%(1)(1)1726434Rondo Volunteer Fire0.207%(3,566)4,6187,891(3,808)-172034Rose Bud Volunteer Fire0.207%(3,566)4,6187,891(3,808)-1720334Ross Van Ness - Wellford Volunteer Fire0.232%9,7085,2988,864(4,278)-	1693434	Quitman Volunteer Fire	0.164%		2,100		(2,347)		6,270		(3,026)		-	2,997
1704324Rector Volunteer Police0.027%(466)(918)1,017(491)-1713234Redfield Volunteer Fire0.344%12,0645,10813,118(6,331)-1713224Redfield Volunteer Police0.027%6006091,043(503)-1715934Richwood Volunteer Fire0.068%(33)1,4832,607(1,258)-1714034Rison Volunteer Fire0.248%7,4125,8539,477(4,573)-1716734Riverdale Volunteer Fire0.055%1,0281,2192,086(1,007)-1721334Rockport Volunteer Fire0.001%2081,7448(23)-1720524Rockport Volunteer Fire0.001%29,8508,820(4,257)-172134Rockport Volunteer Fire0.01%(1,1(1)172134Rockport Volunteer Fire0.21%38,10529,8508,820(4,257)-172434Rogers Volunteer Folice0.001%(1)(1)1726434Rondo Volunteer Fire0.20%(3,566)4,6187,891(3,808)-1720334Ross Van Ness - Wellford Volunteer Fire0.23%9,7085,2988,864(4,278)-	1695034	Ravenden Volunteer Fire	0.164%		461		3,573		6,257		(3,020)		-	7,271
1704324         Rector Volunteer Police         0.027%         (466)         (918)         1,017         (491)         -           1713234         Redfield Volunteer Fire         0.344%         12,064         5,108         13,118         (6,331)         -           1713224         Redfield Volunteer Fire         0.027%         600         609         1,043         (503)         -           1715934         Richwood Volunteer Fire         0.068%         (33)         1,483         2,607         (1,258)         -           1714034         Rison Volunteer Fire         0.248%         7,412         5,853         9,477         (4,573)         -           1716734         Riverdale Volunteer Fire         0.055%         1,028         1,219         2,086         (1,007)         -           1721334         Rockport Volunteer Fire         0.001%         208         174         48         (23)         -           1720524         Rockport Volunteer Fire         0.231%         38,105         29,850         8,820         (4,257)         -           172134         Rodey Branch Volunteer Fire         0.201%         (1,613)         (1,148)         521         (252)         -           1726434         Rondo Voluntee	1704334	Rector Volunteer Fire	0.248%		4,681		5,816		9,481		(4,575)		-	15,403
1713234Redfield Volunteer Fire0.344%12,0645,10813,118(6,31)-1713224Redfield Volunteer Police0.027%6006091,043(503)-1715934Richwood Volunteer Fire0.068%(33)1,4832,607(1,258)-1714034Rison Volunteer Fire0.248%7,4125,8539,477(4,573)-1716734Riverdale Volunteer Fire0.055%1,0281,2192,086(1,007)-1721334Rockport Volunteer Fire0.006%(9,140)(5,365)3,650(1,761)-1720524Rockport Volunteer Fire0.001%20817448(23)-172134Rockport Volunteer Fire0.001%2081744.82(2,57)-172134Rockport Volunteer Fire0.001%2081744.82(2,25)-172134Rockport Volunteer Fire0.001%(1)(1)172434Rogers Volunteer Folice0.001%(1)(1)1726434Rondo Volunteer Fire0.207%(3,566)4,6187,891(3,808)-172034Rose Bud Volunteer Fire0.207%(3,566)4,6187,891(3,808)-1730234Ross Van Ness - Wellford Volunteer Fire0.232%9,7085,2988,864(4,278)-	1704324	Rector Volunteer Police	0.027%		(466)								-	(858)
1713224         Redfield Volunteer Police         0.027%         600         609         1,043         (503)         -           1715934         Richwood Volunteer Fire         0.068%         (33)         1,483         2,607         (1,258)         -           1714034         Rison Volunteer Fire         0.248%         7,412         5,853         9,477         (4,573)         -           1716734         Riverdale Volunteer Fire         0.055%         1,028         1,219         2,086         (1,007)         -           1721334         Rockport Volunteer Fire         0.096%         (9,140)         (5,365)         3,650         (1,761)         -           1720524         Rockport Volunteer Fire         0.001%         208         174         48         (23)         -           1722134         Rockport Volunteer Fire         0.231%         38,105         29,850         8,820         (4,257)         -           172424         Rogers Volunteer Fire         0.000%         (1)         (1)         -         -         -           1726434         Roder Volunteer Fire         0.207%         (3,566)         4,618         7,891         (3,808)         -           1729344         Rose Bud Volunteer Fire	1713234	Redfield Volunteer Fire	0.344%		12,064				13,118				-	23,959
1715934         Richwood Volunteer Fire         0.068%         (33)         1,483         2,607         (1,258)         -           1714034         Rison Volunteer Fire         0.248%         7,412         5,853         9,477         (4,573)         -           1716734         Riverdale Volunteer Fire         0.055%         1,028         1,219         2,086         (1,007)         -           1721334         Rockport Volunteer Fire         0.096%         (9,140)         (5,365)         3,650         (1,761)         -           1720524         Rockport Volunteer Fire         0.096%         (9,140)         (5,365)         3,650         (1,761)         -           1720524         Rockport Volunteer Fire         0.001%         208         174         48         (23)         -           172134         Rockport Volunteer Fire         0.231%         38,105         29,850         8,820         (4,257)         -           172434         Rogers Volunteer Fire         0.231%         38,105         29,850         8,820         (4,257)         -           1726434         Rondo Volunteer Fire         0.01%         (1,1         (1)         -         -         -           1726934         Rose Bud Volunteer Fir	1713224	Redfield Volunteer Police	0.027%		600								-	1,749
1714034         Rison Volunteer Fire         0.248%         7,412         5,853         9,477         (4,573)         -           1716734         Riverdale Volunteer Fire         0.055%         1,028         1,219         2,086         (1,007)         -           1721334         Rockport Volunteer Fire         0.096%         (9,140)         (5,365)         3,650         (1,761)         -           1720524         Rockport Volunteer Police         0.001%         208         174         48         (23)         -           1722134         Rocky Branch Volunteer Fire         0.231%         38,105         29,850         8,820         (4,257)         -           1724824         Rogers Volunteer Police         0.000%         (1)         (1)         -         -         -           1726434         Rondo Volunteer Fire         0.014%         (1,613)         (1,148)         521         (252)         -           172934         Rose Bud Volunteer Fire         0.207%         (3,566)         4,618         7,891         (3,808)         -           1730234         Ross Van Ness - Wellford Volunteer Fire         0.232%         9,708         5,298         8,864         (4,278)         -	1715934	Richwood Volunteer Fire	0.068%		(33)		1,483						-	2,799
1716734         Riverdale Volunteer Fire         0.055%         1,028         1,219         2,086         (1,007)         -           1721334         Rockport Volunteer Fire         0.096%         (9,140)         (5,365)         3,650         (1,761)         -           1720524         Rockport Volunteer Police         0.001%         208         174         48         (23)         -           1722134         Rocky Branch Volunteer Fire         0.231%         38,105         29,850         8,820         (4,257)         -           1724824         Rogers Volunteer Police         0.000%         (1)         (1)         -         -         -           1726434         Rondo Volunteer Fire         0.014%         (1,613)         (1,148)         521         (252)         -           1729344         Rose Bud Volunteer Fire         0.207%         (3,566)         4,618         7,891         (3,808)         -           1730234         Ross Van Ness - Wellford Volunteer Fire         0.232%         9,708         5,298         8,864         (4,278)         -	1714034	Rison Volunteer Fire	0.248%						9,477				-	18,169
1721334         Rockport Volunteer Fire         0.096%         (9,140)         (5,365)         3,650         (1,761)         -           1720524         Rockport Volunteer Police         0.001%         208         174         48         (23)         -           1722134         Rocky Branch Volunteer Fire         0.231%         38,105         29,850         8,820         (4,257)         -           1724824         Rogers Volunteer Police         0.000%         (1)         (1)         -         -         -           1726434         Rondo Volunteer Fire         0.014%         (1,613)         (1,148)         521         (252)         -           1729344         Rose Bud Volunteer Fire         0.207%         (3,566)         4,618         7,891         (3,808)         -           1730234         Ross Van Ness - Wellford Volunteer Fire         0.232%         9,708         5,298         8,864         (4,278)         -	1716734	Riverdale Volunteer Fire											-	3,326
1720524         Rockport Volunteer Police         0.001%         208         174         48         (23)         -           1722134         Rocky Branch Volunteer Fire         0.231%         38,105         29,850         8,820         (4,257)         -           1724824         Rogers Volunteer Police         0.000%         (1)         (1)         -         -         -           1726434         Rondo Volunteer Fire         0.014%         (1,613)         (1,148)         521         (252)         -           1729344         Rose Bud Volunteer Fire         0.207%         (3,566)         4,618         7,891         (3,808)         -           1730234         Ross Van Ness - Wellford Volunteer Fire         0.232%         9,708         5,298         8,864         (4,278)         -	1721334	Rockport Volunteer Fire											-	(12,616)
1722134         Rocky Branch Volunteer Fire         0.231%         38,105         29,850         8,820         (4,257)         -           1724824         Rogers Volunteer Police         0.000%         (1)         (1)         -         -         -           1726434         Rondo Volunteer Fire         0.014%         (1,613)         (1,148)         521         (252)         -           172934         Rose Bud Volunteer Fire         0.207%         (3,566)         4,618         7,891         (3,808)         -           1730234         Ross Van Ness - Wellford Volunteer Fire         0.232%         9,708         5,298         8,864         (4,278)         -		-											-	407
1724824         Rogers Volunteer Police         0.000%         (1)         (1)         -         -         -           1726434         Rondo Volunteer Fire         0.014%         (1,613)         (1,148)         521         (252)         -           1729934         Rose Bud Volunteer Fire         0.207%         (3,566)         4,618         7,891         (3,808)         -           1730234         Ross Van Ness - Wellford Volunteer Fire         0.232%         9,708         5,298         8,864         (4,278)         -													-	72,518
1726434         Rondo Volunteer Fire         0.014%         (1,613)         (1,148)         521         (252)         -           1729934         Rose Bud Volunteer Fire         0.207%         (3,566)         4,618         7,891         (3,808)         -           1730234         Ross Van Ness - Wellford Volunteer Fire         0.232%         9,708         5,298         8,864         (4,278)         -													-	(2)
1729934         Rose Bud Volunteer Fire         0.207%         (3,566)         4,618         7,891         (3,808)         -           1730234         Ross Van Ness - Wellford Volunteer Fire         0.232%         9,708         5,298         8,864         (4,278)         -		-							521		(252)		-	(2,492)
1730234         Ross Van Ness - Wellford Volunteer Fire         0.232%         9,708         5,298         8,864         (4,278)         -													-	5,135
														19,592
													-	20,416
1731034 Ruddell Hill Volunteer Fire 0.121% 4,838 5,377 4,636 (2,237) -														12,614



						s	chedu	le of Deferred	Inflow	s and Outflow	s		
5	<b>5</b>	Employer Allocation		2024		2025		2025		2027	-		
Employer ID	Employer	Percentage	_	2024	-	2025	-	2026	-	2027	Thereafter		Total
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	0.124%		3,198		4,268		7,300		(3,523)		_	11,243
1843024	Strong Volunteer Police	0.001%		94		4,200		22		(3,523)		_	185
1843024	Stuttgart Police	0.083%		11,677		831		3,176					185
	0									(1,533)			
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)



						s	chedu	ule of Deferred	Inflow	vs and Outflow	s		
Employer ID	Employer	Employer Allocation Percentage		2024		2025		2026		2027	Thereafter		Total
Employer ID 1882134	Taylor Volunteer Fire	0.111%	\$	(4,735)	\$	(359)	\$	4,245	\$	(2,049)	\$	- \$	
1892924	Texarkana Volunteer Police	0.000%	Ş		Ş	(104)	Ş	4,245	Ş	(2,049)	Ş	- Ş	
1892324	Thornton Volunteer Fire	0.178%		(1,617) 9,771		9,861		6,778		(3,271)		-	(1,721) 23,139
1895554	Tillar Volunteer Fire	0.178%										-	
1903834	Timbo Volunteer Fire	0.299%		4,258 849		4,093 1,913		7,252		(3,500)		-	12,103 8,672
1904834	Tinsman Volunteer Fire	0.096%		(471)				11,423 3,650		(5,513)		-	476
1908234	Tontitown Area Volunteer Fire	0.191%		(471)		(942)				(1,761)		-	(20,082)
1909734	Tontitown Volunteer Fire					(8,088)		7,287		(3,517)		-	
		0.101%		14,175		3,161		3,837		(1,852)		-	19,321
1908924 377824	Tontitown Volunteer Police Town Of Concord Police	0.138%		895		200		5,266		(2,541)		-	3,820
		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
2041934	Weiner Volunteer Police	0.001%		148		1,555		39		(3,022)		-	309
2041524	Wessen Volunteer Fire	0.273%		(433)		2,989		10,406		(5,022)		-	7,940
2048034	Wesley Volunteer Fire	0.067%		(433)		2,585		2,559		(1,235)		-	898
2049434	West Fork Volunteer Fire	0.318%		(10,114)		4,302		12,153		(5,865)		-	476
2050834	West Fork Volunteer Police	0.096%		(10,114) 376		4,302		3,667				-	3,003
2050824		0.138%								(1,770)		-	
	West Memphis Volunteer Police			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



			Employer Schedule of Deferred Inflows and Outflows												
		Allocation													
Employer ID	Employer	Percentage		2024		2025		2026		2027	Thereafter		Total		
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 3<sup>rd</sup>, 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

Heidi L Barry, ASA, FCA, MAAA

HGB:dj Enclosures