

Arkansas Fire and Police Pension Premium Tax 2021 Allocation Report

For June, 2021 Distributions

Osborn, Carreiro & Associates, Inc.

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June 16, 2021

Arkansas Fire & Police Pension Review Board
620 West Third Street
Suite 200
Little Rock, AR 72201

RE: Premium Tax Allocation for June 2021

Ladies and Gentlemen:

We have completed the calculations for the allocation of insurance premium taxes. This money is allocated to the cities, to LOPFI, and to general revenues as well as several special programs. The amounts calculated in this report are for the distribution of insurance premium taxes collected on policies written in calendar year 2020, to be distributed by June 30, 2021.

This allocation report details the information in Board Preview report, dated June 3, 2021, which summarized the results of the premium tax allocation for the Pension Review Board before its meeting June 16, 2021. The presentation of this complete allocation report will be made on that date. The Board Preview should be considered a part of the complete allocation report.

Background

This report has been compiled in accordance with Arkansas Fire and Police Pension Review Board (“PRB”) Rule 12. Rule 12 is the implementation of Acts 1288, 1394, 1452, and 1570 of 1999, Acts 1539, 1540, 1543, and 1701 of 2001, Act 1797 of 2003, Act 248 of 2005, and Act 849 of 2007. Act 979 of 2011 was a complete overhaul of the allocation formula, and this is the fifth allocation after the transition period in that Act. Act 465 of 2019 made changes to future supplement and additional allocation beginning with the 2019 report. Act 347 of 2021 expands the eligibility for Additional Allocation. This Act did not have an emergency clause and is not included in this allocation but will be in the 2022 allocation.

The process is simple in concept but requires a considerable amount of data input from many sources. We have reviewed the data for reasonableness and consistency, but we did not audit the data. Any changes in the data could create significant differences in the allocation. A complete discussion of the data sources and methods is part of the complete allocation report.

Summary of Results

The first page following this letter is a summary of the premium tax deposits and the allocations to the locations, special projects, and general revenues. This page notes the section of the allocation report under which each calculation is documented. A page showing the comparison with prior years’ allocations follows that summary.

Preparation for 2020 Allocation

We prepared premium tax estimates for the locally administered local plans as we have in previous years and gave them to staff for distribution in September 2020. We also prepared similar estimate letters for the LOPFI-administered local plans. These were prepared and given to staff for distribution at about the same time. These letters were an effort to help cities in budgeting for 2021 and also to alert those cities that might need to make additional contributions in order to be eligible for the Additional Allocation.

Premium Tax Collected

A review of the *Comparison with Previous Years* shows that the premium tax collected for the allocation process increased by 3.3% from last year. This is about the same growth from last year and is consistent with several previous years of 3%-plus growth. Upon closer examination, the premium taxes from fire insurances increased 5.2% this year, which is a higher growth rate than the police tax for the first time in several years.

Changes from Previous Reports

The transition pieces for the Additional Allocation and the basic LOPFI-only formula were completed in 2016. Therefore, those items should have moved more smoothly on an individual location basis from last year to this year. Beginning with the 2019 allocation, we added a factor of 1.625% to project the previous year actual salary to better match current year salary.

The methodology for the calculation of the Base Benefit Actuarial Cost (BBAC) is not explicit in the law or the regulation. The BBAC is the basis for the local plan (regardless of administration) allocation formula. We have used the same interest and mortality assumptions for all plans since this calculation went into effect. The amortization period for the 2011 through 2016 reports for BBAC was 15 years open period, level dollar. That is, it was reamortized at 15 years each year. It was always our intention and that of the staff to close this amortization period as we move forward in time. For the 2017-2020 reports, we reduced the period to a 12 year amortization. We reduced to a 10 year amortization period for the 2021 allocation.

There were also significant increases in other parts of the allocation formula. The State Police allocation decreased about 6% over last year. We will review the other sources of income to State Police before the report presentation.

The Future Supplement was changed by Act 465 and the amounts are \$2,353.40 (police), \$1,883.95 (paid fire), and \$315.19 (volunteer fire), which we have discussed in detail. This total to be distributed is about 1% more than it was in 2020.

Act 465 increased the percentage of BBAC for Additional Allocation to 15%. We were again able to distribute 100% of that amount to the eligible locations. This increases the total sent to the poorest funds by about 30% since the implementation of the 2019 law.

Changes in Final Allocation since June 2, 2020 Board Preview

The State Police allocation amount depends on the final contributions to that fund as well as total salary amount paid for that system for the fiscal year. We reviewed this amount with the ASPRS staff before this final report and there was an adjustment that was included here.

There were some minor changes in Sections 3 and 4. Section 3 is the local plans and we have to manually adjust the contribution for plans that are in the process of consolidation during 2020. This increased additional allocation for 2 locations. There were issues in combining the old Helena and West Helena locations into the single Helena-West Helena employer code that were corrected.

We look forward to discussing the results of this allocation report with the PRB. If you have any questions or comments before the meeting, please feel free to contact us.

Sincerely,



Jody Carreiro, ASA, MAAA, EA, FCA
Actuary

ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION

COLLECTED ON INSURANCE POLICIES IN CALENDAR YEAR 2020
DISTRIBUTED TO LOCATIONS AND GENERAL REVENUE IN JUNE 2021

	Police Portion	Fire Portion	Total	Source
Gross Collections	40,570,399.85	32,354,801.69	72,925,201.54	A
Treasury Fee	3.0% 1,217,112.00	970,644.05	2,187,756.05	A
Special Revenue Fee	0.1% 40,570.40	32,354.80	72,925.20	A
Net Collections	39,312,717.45	31,351,802.84	70,664,520.29	A
PRB Administrative Expenses	236,996.13	189,003.87	426,000.00	Section 2
Premium Tax Allocation Expense	102,093.04	81,418.96	183,512.00	Section 2
Total Expense Allocations	339,089.17	270,422.83	609,512.00	
Available for Distribution	38,973,628.28	31,081,380.01	70,055,008.29	
Allocations to Locations				
a. Previous Year Forfeitures	0.00	0.00	0.00	Section 2
b. Local Plans Allocation	219,948.59	598,083.82	818,032.41	Section 3
c. Consolidated Local Plans Allocation	2,945,655.40	3,988,366.07	6,934,021.47	Section 4
d. LOPFI only Volunteer Allocation	299,484.00	4,501,180.80	4,800,664.80	Section 5
e. LOPFI only Paid Allocation	19,736,738.06	16,740,801.23	36,477,539.29	Section 6
f. Total Allocation Amounts (Items a. - e.)	23,201,826.05	25,828,431.92	49,030,257.97	
General Revenue Subtotal	15,771,802.23	5,252,948.09	21,024,750.32	
Special Fund Reductions to General Revenue Portion:				
Fire Protection Fund	0.00	801,900.00	801,900.00	Section 7
State Police Pension Distribution	7,139,012.52	0.00	7,139,012.52	Section 7
Police Supplement Funds	567,600.00	0.00	567,600.00	Section 7
Additional Allocation - Local Plans	109,974.30	295,154.80	405,129.10	Section 3
Additional Allocation - Consolidated Plans	766,202.81	748,357.01	1,514,559.82	Section 4
Future Supplement Funds	2,226,316.40	2,860,646.06	5,086,962.46	Section 8
Adjustment from Previous Years	0.00	0.00	0.00	
Final Distribution to General Revenue	4,962,696.20	546,890.22	5,509,586.42	

Source A : Arkansas Insurance Department, receipt verified by Department of Finance & Administration

ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION

COLLECTED ON INSURANCE POLICIES IN CALENDAR YEAR 2020
DISTRIBUTED TO LOCATIONS AND GENERAL REVENUE IN JUNE 2021

COMPARISON WITH PREVIOUS YEARS

	<u>June, 2012</u>	<u>June, 2013</u>	<u>June, 2014</u>	<u>June, 2015</u>	<u>June, 2016</u>	<u>June, 2017</u>	<u>June, 2018</u>	<u>June, 2019</u>	<u>June, 2020</u>	<u>June, 2021</u>	<u>One Year Change</u>
Previous Year's Forfeitures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Premium Taxes Received											
for Fire Plan Distribution	23,869,477.76	25,345,948.84	26,756,343.88	27,506,620.83	27,775,620.81	27,875,948.55	28,625,614.12	29,440,754.72	30,749,934.25	32,354,801.69	5.2%
for Police Plan Distribution	26,743,036.78	27,661,360.17	28,792,463.83	29,865,788.56	31,280,393.71	33,084,203.89	36,083,607.78	38,822,672.67	39,849,940.89	40,570,399.85	1.8%
Total Received for Allocation	50,612,514.54	53,007,309.01	55,548,807.71	57,372,409.39	59,056,014.52	60,960,152.44	64,709,221.90	68,263,427.39	70,599,875.14	72,925,201.54	3.3%
Treasury Fee	1,517,527.30	1,589,017.50	1,666,464.23	1,721,172.28	1,771,680.43	1,828,804.58	1,941,276.65	2,047,902.82	2,117,996.26	2,187,756.05	3.3%
Special Revenue Fee	151,752.73	158,901.75	166,646.42	114,744.82	118,112.03	121,920.31	64,709.22	68,263.42	70,599.87	72,925.20	3.3%
General Revenues	4,118,699.49	4,018,619.29	4,109,777.18	4,027,269.01	5,187,859.31	4,066,970.29	4,034,316.53	4,365,496.30	4,536,587.96	5,509,586.42	21.4%
PRB Administrative Expenses	317,000.00	436,500.00	390,000.00	572,000.00	570,000.00	535,000.00	528,000.00	470,000.00	205,000.00	426,000.00	107.8%
PRB P Tax Allocation Expenses	226,544.00	179,738.00	191,488.00	201,488.00	205,488.00	217,488.00	201,488.00	207,988.00	190,262.00	183,512.00	-3.5%
<u>Distributed to Cities</u>											
Local Police Plans	1,840,467.13	1,937,018.42	1,734,589.48	424,726.84	381,918.24	434,433.13	350,635.15	257,172.47	289,644.80	219,948.59	-24.1%
Local Fire Plans	2,188,252.27	2,186,096.89	2,059,310.34	1,576,848.12	1,624,334.56	1,821,414.75	1,711,174.28	1,519,970.55	655,833.21	598,083.82	-8.8%
LOPFI Police Plans	10,272,719.60	11,271,223.01	12,421,888.29	12,820,148.22	13,759,559.40	14,748,294.48	15,741,556.93	17,318,313.48	18,723,759.75	19,736,738.06	5.4%
Local Police Consolidated	2,049,527.19	1,936,288.59	2,166,126.27	3,165,300.54	2,842,914.67	3,290,973.76	3,136,366.74	2,947,378.43	2,982,568.56	2,945,655.40	-1.2%
LOPFI Fire Plans	8,365,826.93	9,154,158.17	10,290,203.12	10,799,171.39	11,769,116.20	12,677,137.20	13,657,141.12	14,829,596.92	15,756,096.88	16,740,801.23	6.2%
Local Fire Consolidated	2,842,739.16	2,938,526.95	2,555,343.99	2,642,316.20	2,669,249.93	3,260,873.50	3,216,935.32	3,058,050.98	3,927,194.64	3,988,366.07	1.6%
LOPFI Volunteer Locations	3,766,820.40	3,916,261.44	4,143,788.40	4,151,326.08	4,128,162.72	4,306,552.20	4,409,963.28	4,760,521.20	4,869,482.40	4,800,664.80	-1.4%
Total Distribution to Cities	31,326,352.68	33,339,573.47	35,371,249.89	35,579,837.39	37,175,255.72	40,539,679.02	42,223,772.82	44,691,004.03	47,204,580.24	49,030,257.97	3.9%
Fire Protection Fund - Act 833	668,940.00	657,600.00	662,280.00	693,420.00	685,680.00	638,400.00	676,800.00	796,020.00	796,860.00	801,900.00	0.6%
Arkansas State Police Pension Fund	6,000,000.00	6,697,199.63	6,809,411.86	6,574,375.88	6,233,768.53	6,693,914.82	7,109,702.55	8,035,961.50	7,705,096.17	7,139,012.52	-7.3%
Additional Allocation-Local Admin	1,236,496.38	865,877.37	1,029,811.28	761,473.82	539,484.02	406,125.19	506,189.38	816,615.99	436,869.21	405,129.10	-7.3%
LOPFI-administered	1,264,258.66	830,484.64	1,283,538.98	1,800,141.80	1,057,909.26	718,619.30	808,390.38	1,240,795.33	1,707,997.90	1,514,559.82	-11.3%
Police Supplement	721,800.00	703,200.00	676,200.00	666,600.00	655,800.00	640,200.00	627,000.00	603,600.00	588,000.00	567,600.00	-3.5%
Future Supplement Fund	3,063,143.30	3,530,597.36	3,891,939.87	4,659,886.39	4,854,977.22	4,553,030.93	5,987,576.37	4,919,780.00	5,040,025.53	5,086,962.46	0.9%
Adjustment from Previous Years			-700,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Amounts withheld due to Compliance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Allocation	50,612,514.54	53,007,309.01	55,548,807.71	57,372,409.39	59,056,014.52	60,960,152.44	64,709,221.90	68,263,427.39	70,599,875.14	72,925,201.54	

**Arkansas Fire and Police Premium Tax Allocation
Locations Qualified, Certified and In Compliance
For Allocation Report June, 2021**

FIRE LOCATIONS							POLICE LOCATIONS					
	Qualified Locations because of coverage		Comments	Maps Certified	In Compliance	2021 Allocation Population	Qualified Locations because of coverage		Comments	Maps Certified	In Compliance	2021 Allocation Population
	PRB	LOPFI					PRB	LOPFI				
106 Allison Sycamore		X	First Allocation 2018	Yes	Yes	1,912						
116 Alma	X	X		Yes	Yes	5,411						
150 Alexander		X	First Allocation 2019	Yes	Yes	2,837		X	First Allocation 2019	Yes	Yes	2,901
195 Alpena		X	First Allocation 2020	Yes	Yes	2,114						
205 Altus		X	Consolidated 08-30-15	Yes	Yes	3,006		X		Yes	Yes	758
248 Altheimer		X	Consolidated 12-15-08	Yes	Yes	1,184		X		Yes	Yes	984
302 Amity	X	X		Yes	Yes	1,486		X	First Allocation 2013	Yes	Yes	723
310 Antioch		X	First Allocation 2011	Yes	Yes	2,118						
345 Appleton Rural V F D		X	First Allocation 2008	Yes	Yes	1,009						
361 Arch Street Fpd #16		X	First Allocation 2008	Yes	Yes	7,643						
418 Arkadelphia	X	X		Yes	Yes	10,599						
507 Arkansas City		X	Consolidated 11-03-03	Yes	Yes	441						
604 Ashdown	X	X		Yes	Yes	5,549		X		Yes	Yes	4,723
647 Ash Flat		X		Yes	Yes	2,150		X		Yes	Yes	1,082
701 Atkins		X	Consolidated 12-15-08	Yes	Yes	5,703		X		Yes	Yes	4,723
809 Augusta		X	Consolidated 01-01-18	Yes	Yes	2,604		X		Yes	Yes	2,199
825 Austin		X	First Allocation 2012	Yes	Yes	1,849		X	First Allocation 2010	Yes	Yes	2,038
833 Avoca		X		Yes	Yes	4,476						
906 Bald Knob		X	Consolidated 12-15-08	Yes	Yes	4,456		X	Old Plan Merged	Yes	Yes	2,897
1007 Barling		X	Consolidated 12-31-11	Yes	Yes	4,655		X		Yes	Yes	4,655
1074 Barton-Lexa		X	First Allocation 2012	Yes	Yes	2,966						
1104 Batesville	X	X		Yes	Yes	10,165		X	(Act 1012 of 1995)	Yes	Yes	10,248
1120 Bauxite		X	First Allocation 2019	Yes	Yes	677		X		Yes	Yes	487
1201 Bay		X	Consolidated 01-01-10	Yes	Yes	2,383		X		Yes	Yes	1,801
1228 Bay Village VFD		X	First Allocation 2008	Yes	Yes	291						
1260 Beaverfork		X	First Allocation 2010	Yes	Yes	2,837						
1287 Beaver Lake		X		Yes	Yes	4,999						
1309 Bearden		X	Consolidated 11-01-09	Yes	Yes	1,980						
1317 Beebe	X	X		Yes	Yes	9,536						
1341 Bee Branch		X	First Allocation 2017	Yes	Yes	1,342						
1392 Belleville		X	Consolidated 11-27-04	Yes	Yes	1,249						
1406 Bella Vista		X	Consolidated 11-04-03	Yes	Yes	26,949		X		Yes	Yes	26,461
1503 Benton		X	Consolidated 1-1-2021	Yes	Yes	30,562		X	Consolidated 01-01-11	Yes	Yes	30,681
1600 Bentonville		X	Consolidated 09-30-13	Yes	Yes	37,242		X	First Allocation 2009	Yes	Yes	35,301
1627 Bergman Vf Assoc		X	First Allocation 2008	Yes	Yes	3,473						
1643 Bigelow		X	First Allocation 2006	Yes	Yes	1,490						
1694 Bethesda		X	First Allocation 2015	Yes	Yes	1,009						
1708 Berryville		X	Consolidated 01-01-19	Yes	Yes	9,391		X		Yes	Yes	5,356
1716 Biggers-Reyno		X		Yes	Yes	999						
1724 Big Creek		X		Yes	Yes	3,196						
1732 Biscoe		X	Consolidated 11-22-03	Yes	Yes	728						
1740 Bismarck Fire Pro Assoc		X	First Allocation 2008	Yes	Yes	3,308						
1759 Black Rock								X		Yes	Yes	668
1791 Blytheville		X	Consolidated 1-1-2021	Yes	Yes	17,536		X	Consolidated 05-18-04	Yes	Yes	15,620
1856 Bonanza		X	First Allocation 2016	Yes	Yes	990						
1880 Bono								X		Yes	Yes	2,199
1899 Bono FID		X		Yes	Yes	7,602						
1902 Booneville	X	X		Yes	Yes	4,053						

**Arkansas Fire and Police Premium Tax Allocation
Locations Qualified, Certified and In Compliance
For Allocation Report June, 2021**

FIRE LOCATIONS						POLICE LOCATIONS						
Qualified Locations because of coverage			2021 Allocation			Qualified Locations because of coverage			2021 Allocation			
PRB	LOPFI	Comments	Maps Certified	In Compliance	Population	PRB	LOPFI	Comments	Maps Certified	In Compliance	Population	
1945 Boston Mountain V F D		X	First Allocation 2008	Yes	Yes	1,931						
1996 Bradford		X	Consolidated 01-01-18	Yes	Yes	2,804		X	Yes	Yes	759	
2003 Bradley		X	Consolidated 01-01-18	Yes	Yes	1,360		X	Yes	Yes	628	
2011 Bradley County Rural VFD		X	First Allocation 2017	Yes	Yes	1,189						
2062 Brookland Fire Protection District		X		Yes	Yes	5,495						
2097 Brinkley	X	X		Yes	Yes	4,256						
2127 Brookland							X	Consolidated 08-01-09	Yes	Yes	3,188	
2178 Bruno Fire Prot Dist		X	First Allocation 2008	Yes	Yes	909		X	First Allocation 2017	Yes	Yes	2,028
2194 Bryant		X	Consolidated 10-30-15	Yes	Yes	16,743		X	First Allocation 2007	Yes	Yes	16,756
2224 Buena Vista		X	First Allocation 2009	Yes	Yes	892						
2240 Buford Vfd		X	First Allocation 2008	Yes	Yes	1,791						
2283 Bull Shoals		X	Consolidated 01-01-18	Yes	Yes	1,945		X		Yes	Yes	1,950
2356 Burnt Ridge		X	First Allocation 2007	Yes	Yes	889						
2380 Butterfield		X		Yes	Yes	5,416						
2585 Cabot		X	Consolidated 1-1-2021	Yes	Yes	21,907		X	Consolidated 12-15-09	Yes	Yes	23,776
2682 Caddo Valley		X	Consolidated 11-01-09	Yes	Yes	1,110		X		Yes	Yes	635
2690 Caldwell		X	Consolidated 12-15-08	Yes	Yes	1,611						
2704 Cairo Volunteer Fire		X	First Allocation 2008	Yes	Yes	656						
2739 Calico Rock		X	Consolidated 09-01-09	Yes	Yes	1,992						
2763 Calion		X	Consolidated 10-01-09	Yes	Yes	1,417		X	First Allocation 2007	Yes	Yes	494
2771 Camden		X	Consolidated 12-31-15	Yes	Yes	12,252		X	Consolidated 12-31-15	Yes	Yes	12,183
2798 Calvert Township VF		X	First Allocation 2007	Yes	Yes	1,321						
2844 Camp		X	First Allocation 2009	Yes	Yes	721						
2852 Cammack Village		X	Consolidated 09-13-04	Yes	Yes	776		X		Yes	Yes	768
2860 Cane Creek		X	First Allocation 2007	Yes	Yes	2,017						
2879 Capps-Batavia Vfd		X	First Allocation 2008	Yes	Yes	3,939						
2887 Caraway		X	Consolidated 10-01-92	Yes	Yes	1,878		X	First Allocation 2010	Yes	Yes	1,279
2984 Carlisle	X	X		Yes	Yes	3,007		X		Yes	Yes	2,214
3050 Carthage		X	Consolidated 09-01-09	Yes	Yes	403						
3085 Cash		X	Consolidated 09-01-09	Yes	Yes	620						
3093 Cave City		X	Consolidated 08-05-03	Yes	Yes	3,567		X		Yes	Yes	1,904
3107 Cave Springs Vfd		X	First Allocation 2008	Yes	Yes	4,454		X	First Allocation 2009	Yes	Yes	1,930
3158 Center		X	First Allocation 2012	Yes	Yes	530						
3166 Center Grove		X	First Allocation 2012	Yes	Yes	1,614						
3182 Centerton	X	X		Yes	Yes	11,979		X		Yes	Yes	9,676
3190 Central City		X	First Allocation 2010	Yes	Yes	490		X	First Allocation 2010	Yes	Yes	502
3239 Chambersville Vfd		X	First Allocation 2008	Yes	Yes	584						
3271 Charleston		X	Consolidated 1-1-20	Yes	Yes	3,478						
3301 Charlotte Vfd		X	First Allocation 2008	Yes	Yes	1,047						
3328 Cherry Hill Vfd		X	First Allocation 2008	Yes	Yes	431						
3336 Cherokee Village		X		Yes	Yes	5,022		X		Yes	Yes	4,794
3344 Cherry Valley		X		Yes	Yes	1,241		X		Yes	Yes	651
3387 Chidester		X	Consolidated 12-01-09	Yes	Yes	844		X		Yes	Yes	287
3395 Chimes Vfd		X	First Allocation 2008	Yes	Yes	394						
3417 Choctaw		X	First Allocation 2006	Yes	Yes	1,309						
3441 Cincinnati Vfd		X	First Allocation 2008	Yes	Yes	1,092						
3484 Clarendon	X	X		Yes	Yes	1,839		X	Consolidated 11-1-07	Yes	Yes	1,674
3573 Clarksville		X	Consolidated 09-01-17	Yes	Yes	9,088		X		Yes	Yes	9,178

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Locations Qualified, Certified and In Compliance
For Allocation Report June, 2021**

FIRE LOCATIONS						POLICE LOCATIONS							
Qualified Locations because of coverage			Maps		In	2021	Qualified Locations because of coverage			Maps		In	2021
PRB	LOPFI	Comments	Certified	Compliance	Population	PRB	LOPFI	Comments	Certified	Compliance	Population		
3689 Clinton		X Consolidated 11-01-09	Yes	Yes	2,612			X					
3719 Colleeville		X First Allocation 2016	Yes	Yes	1,532								
3743 Colt		X	Yes	Yes	1,558								
3751 Coal Hill		X Consolidated 09-11-06	Yes	Yes	1,441			X		Yes	Yes		1,012
3778 Concord								X		Yes	Yes		249
3786 Conway		X Consolidated 01-01-10	Yes	Yes	59,125			X Consolidated 01-01-10		Yes	Yes		58,960
3794 Cooterneck		X Consolidated 03-01-03	Yes	Yes	917								
3808 Compton Vol Fire Assoc		X First Allocation 2008	Yes	Yes	604								
3832 Conway County		X First Allocation 2006	Yes	Yes	885								
3867 Cord Vfd		X First Allocation 2008	Yes	Yes	705								
3875 Corning		X Consolidated 01-01-19	Yes	Yes	4,447			X		Yes	Yes		3,377
3972 Cotter		X Consolidated 12-15-08	Yes	Yes	971			X		Yes	Yes		970
3980 Cotter/Gassville		X First Allocation 2014	Yes	Yes	967								
4057 BDR Rural Fire Dist #1 Crawford Co		X	Yes	Yes	9,124								
4065 Cotton Plant		X Consolidated 12-15-08	Yes	Yes	794			X		Yes	Yes		649
4073 Cottonwood Rural Fire Assoc		X First Allocation 2008	Yes	Yes	1,837								
4081 County Line Vfd		X First Allocation 2008	Yes	Yes	260								
4111 Cove Rural V F D		X First Allocation 2008	Yes	Yes	1,277								
4170 Crawfordsville	X	X	Yes	Yes	1,435								
4251 Crow Mountain		X First Allocation 2013	Yes	Yes	5,029								
4278 Crossett		X Consolidated 01-01-19	Yes	Yes	5,445			X Consolidated 08-31-15		Yes	Yes		5,507
4286 Crystal FPD #24		X	Yes	Yes	2,704								
4308 Curtis Rural		X First Allocation 2012	Yes	Yes	1,324								
4332 Dalton Vfd		X First Allocation 2008	Yes	Yes	746								
4340 Damascus		X	Yes	Yes	1,289								369
4464 Danville		X Consolidated 06	Yes	Yes	3,213								
4553 Dardanelle	X	X	Yes	Yes	4,420			X First Allocation 2020		Yes	Yes		
4634 Deann		X First Allocation 2009	Yes	Yes	703								
4669 Decatur		X Consolidated 1-1-2021	Yes	Yes	3,083			X First Allocation 2012		Yes	Yes		1,699
4685 Deer Volunteer Fire		X First Allocation 2008	Yes	Yes	1,151								
4715 Delaware		X First Allocation 2016	Yes	Yes	773								
4766 DeQueen		X Consolidated 01-01-19	Yes	Yes	9,965			X		Yes	Yes		6,553
4812 Dermott	X	X	Yes	Yes	3,398			X		Yes	Yes		2,366
4855 Des Arc		X Consolidated 01-01-18	Yes	Yes	1,988			X		Yes	Yes		1,717
4863 DeValls Bluff		X Consolidated 07-03-04	Yes	Yes	884			X First Allocation 2010		Yes	Yes		619
4871 Desha		X First Allocation 2010	Yes	Yes	2,768								
4960 DeWitt		X Consolidated 1-1-20	Yes	Yes	4,913			X First Allocation 2006		Yes	Yes		3,292
5010 Diaz		X Consolidated 11-09-07	Yes	Yes	1,392			X First Allocation 2007		Yes	Yes		1,318
5029 Dierks								X		Yes	Yes		1,133
5037 District 7 Crawford Co		X	Yes	Yes	2,705								
5045 Dodd Mountain V F D		X First Allocation 2008	Yes	Yes	800								
5053 Dumas	X	X	Yes	Yes	6,139								
5169 Dover		X Consolidated 12-15-08	Yes	Yes	1,377			X		Yes	Yes		1,378
5266 Dyess		X First Allocation 2008	Yes	Yes	876								
5355 Earle	X	X	Yes	Yes	2,980								
5363 East Camden		X	Yes	Yes	924			X		Yes	Yes		942
5371 East End Fire Protection District		X First Allocation 2014	Yes	Yes	8,683								
5398 East Pulaski County		X First Allocation 2018	Yes	Yes	2,917								

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	Qualified Locations because of coverage			Comments	Maps Certified	In Compliance	2021 Allocation Population	Qualified Locations because of coverage			Maps Certified	In Compliance	2021 Allocation Population
	PRB	LOPFI						PRB	LOPFI				
5401 Elaine	X	X		Yes	Yes	950							
5460 El Dorado		X	Consolidated 03-01-94	Yes	Yes	22,228		X	Consolidated 02-01-94	Yes	Yes	18,884	
5568 Elkins	X	X		Yes	Yes	4,922		X		Yes	Yes	2,648	
5614 Elm Springs								X		Yes	Yes	1,881	
5630 Emmett		X	Consolidated 09-01-16	Yes	Yes	788							
5649 EMP Rural Fire Assoc.		X	First Allocation 2007	Yes	Yes	2,758							
5657 England		X	Consolidated 9-30-14	Yes	Yes	3,217							
5738 Etowah Vfd		X	First Allocation 2008	Yes	Yes	819							
5762 Eudora		X	Consolidated 12-31-14	Yes	Yes	2,988							
5819 Evansville V F D		X	First Allocation 2008	Yes	Yes	483							
5851 Eureka Springs	X	X		Yes	Yes	4,042		X		Yes	Yes	2,073	
5878 Evening Shade		X		Yes	Yes	1,300		X	First Allocation 2021	Yes	Yes		
5924 Faircrest		X	First Allocation 2014	Yes	Yes	1,580							
5959 Fairfield Bay		X		Yes	Yes	2,880		X		Yes	Yes	2,338	
5983 Fairview FPD (Searcy)		X	First Allocation 2011	Yes	Yes	1,689							
5991 Fairview Rural FD (Flippin)		X	First Allocation 2013	Yes	Yes	1,367							
6041 Farmington		X	Consolidated 12-15-08	Yes	Yes	5,998		X		Yes	Yes	5,974	
6149 Fayetteville	X	X		Yes	Yes	73,611	X	X		Yes	Yes	73,659	
6203 Fifty Six		X	First Allocation 2019	Yes	Yes	173							
6254 Fisher		X	Consolidated 08-05-03	Yes	Yes	441		X		Yes	Yes	223	
6262 Fire District #6 Crawford County		X		Yes	Yes	4,235							
6300 Flippin	X	X		Yes	Yes	1,704		X		Yes	Yes	1,356	
6327 Floral Vfd		X	First Allocation 2008	Yes	Yes	1,162							
6343 Fordyce	X	X		Yes	Yes	4,269							
6351 Foreman	X	X		Yes	Yes	1,827		X		Yes	Yes	1,011	
6440 Forrest City		X	Consolidated 12-01-10	Yes	Yes	17,784		X	Consolidated 09-01-92	Yes	Yes	15,371	
6548 Fort Smith		X	Consolidated 10-01-90	Yes	Yes	86,185		X	Consolidated 10-01-90	Yes	Yes	86,209	
6580 Fountain Lake		X	First Allocation 2020	Yes	Yes	5,365							
6629 Fox Vfd		X	First Allocation 2008	Yes	Yes	901							
6645 Frenchport Vfd		X	First Allocation 2008	Yes	Yes	759							
6653 Friendship								X		Yes	Yes	176	
6807 Gallatin		X	First Allocation 2015	Yes	Yes	1,423							
6831 Garland		X	Consolidated 12-15-08	Yes	Yes	241		X	First Allocation 2006	Yes	Yes	242	
6890 Garnett		X	First Allocation 2019	Yes	Yes	1,331							
6939 Gassville	X	X		Yes	Yes	2,068		X		Yes	Yes	2,078	
7048 Gentry		X	Consolidated 01-01-19	Yes	Yes	6,687		X	Old plan dissolved ~98	Yes	Yes	3,439	
7137 Gillett		X	Consolidated 11-01-16	Yes	Yes	851		X		Yes	Yes	691	
7188 Gillham		X	First Allocation 2019	Yes	Yes	998							
7242 Glenwood	X	X		Yes	Yes	3,839				Yes	Yes	2,229	
7269 Goshen								X		Yes	Yes	1,071	
7277 Goshen Fire Dist Assoc		X	First Allocation 2008	Yes	Yes	5,317							
7331 Gosnell		X	Consolidated 06-14-04	Yes	Yes	4,272		X	First Allocation 2017	Yes	Yes	3,548	
7358 Grady		X	Consolidated 01-01-18	Yes	Yes	706							
7366 Gould		X	Consolidated 12-15-08	Yes	Yes	969							
7374 Gravette		X	Consolidated 1-1-20	Yes	Yes	5,321		X		Yes	Yes	3,052	
7390 Gravel Ridge Fire Protection Dist.		X	First Allocation 2007	Yes	Yes	4,922							
7412 Grayson Fire Assoc		X	First Allocation 2008	Yes	Yes	547							
7439 Green Forest		X	Consolidated 10-30-13	Yes	Yes	5,608		X		Yes	Yes	2,761	

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PRB	LOPFI						PRB	LOPFI	Comments			
7447	Greenbrier		X	First Allocation 2009	Yes	Yes	9,870					
7463	Greenland							X		Yes	Yes	1,347
7471	Greenwood		X	Consolidated 01-01-18	Yes	Yes	8,867	X		Yes	Yes	8,952
7498	Greenwood Rural		X	First Allocation 2015	Yes	Yes	2,085					
7544	Greers Ferry	X	X		Yes	Yes	2,783	X		Yes	Yes	891
7633	Grover Township		X	Consolidated 09-24-07	Yes	Yes	2,430					
7706	Gum Springs		X	First Allocation 2010	Yes	Yes	2,717					
7730	Grubbs		X	Consolidated 12-15-08	Yes	Yes	630					
7749	Gurdon	X	X		Yes	Yes	2,626					
7757	Guy Community		X	First Allocation 2013	Yes	Yes	2,026					
7765	Hackett		X	First Allocation 2008	Yes	Yes	1,632	X		Yes	Yes	812
7846	Hagarville Rfd #3		X	First Allocation 2008	Yes	Yes	817					
7889	Halley		X	First Allocation 2009	Yes	Yes	547					
7935	Hamburg	X	X		Yes	Yes	4,528					
8044	Hampton		X		Yes	Yes	2,088	X		Yes	Yes	1,324
8079	Hand Cove Fire Prot Dist		X	First Allocation 2008	Yes	Yes	392					
8125	Hardin		X	Consolidated 12-15-08	Yes	Yes	5,066					
8133	Hardy		X	Consolidated 12-15-08	Yes	Yes	1,227	X		Yes	Yes	772
8141	Harmon Volunteer Fire		X	First Allocation 2008	Yes	Yes	920					
8168	Harrell		X		Yes	Yes	656					
8230	Harrisburg		X	Consolidated 07-01-11	Yes	Yes	5,584	X		Yes	Yes	2,307
8346	Harrison	X	X		Yes	Yes	12,737	X	X	Yes	Yes	12,943
8435	Hartford		X	Consolidated 11-16-07	Yes	Yes	1,380	X		Yes	Yes	642
8478	Haskell		X		Yes	Yes	4,546	X		Yes	Yes	3,990
8494	Hatfield Volunteer Fire Rescue		X	First Allocation 2014	Yes	Yes	1,435					
8532	Hazen	X	X		Yes	Yes	1,716					
8621	Heber Springs		X	Consolidated 01-01-18	Yes	Yes	9,383	X	Consolidated 07-01-11	Yes	Yes	7,276
8648	Helena-West Helena		X	Consolidated 01-01-10	Yes	Yes	13,855	X	Consolidated 01-01-10	Yes	Yes	12,306
8656	Hector							X		Yes	Yes	450
8664	Hermitage		X	Consolidated 10-01-05	Yes	Yes	830	X		Yes	Yes	830
8753	Hensley Vfd		X	First Allocation 2008	Yes	Yes	821					
8826	Hickory Creek		X	First Allocation 2011	Yes	Yes	1,351					
8834	Hickory Ridge	X	X		Yes	Yes	588					
8842	Higginson Vfd		X	First Allocation 2008	Yes	Yes	1,348	X	First Allocation 2009	Yes	Yes	621
8850	Highfill		X		Yes	Yes	1,735	X	First Allocation 2008	Yes	Yes	583
8869	Hilltop		X		Yes	Yes	1,587					
8877	Highway 15 South		X		Yes	Yes	3,080					
8885	Hilltop Vfd		X	First Allocation 2008	Yes	Yes	606					
8893	Highway 286 East		X	First Allocation 2012	Yes	Yes	4,114					
8907	Highland		X	First Allocation 2016	Yes	Yes	1,078	X	First Allocation 2018	Yes	Yes	1,033
8915	Holland		X	First Allocation 2006	Yes	Yes	669					
8923	Holly Grove		X	Consolidated 12-15-08	Yes	Yes	968	X	Dissolved Old Plan	Yes	Yes	602
8931	Hollis Vfd		X	First Allocation 2008	Yes	Yes	234					
9008	Holiday Island		X	Consolidated 01-28-08	Yes	Yes	2,878					
9016	Hon Vfd		X	First Allocation 2008	Yes	Yes	341					
9024	Hope	X	X		Yes	Yes	10,107					
9032	Hopewell Fire District		X	First Allocation 2008	Yes	Yes	1,709					
9067	Horatio		X	Consolidated 09-01-17	Yes	Yes	2,248					

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	PRB	LOPFI					PRB	LOPFI				
9083 Horseshoe Lake		X	First Allocation 2019	Yes	Yes	677						
9113 Hot Springs		X	Consolidated 02-01-89	Yes	Yes	37,731		X	Consolidated 02-01-89	Yes	Yes	37,755
9210 Hot Springs Village		X	Consolidated 01-01-00	Yes	Yes	12,694		X		Yes	Yes	12,807
9326 Hoxie		X	Consolidated 10-29-07	Yes	Yes	3,310		X		Yes	Yes	2,780
9415 Hughes	X	X		Yes	Yes	2,536		X	First Allocation 2014	Yes	Yes	1,447
9512 Humphrey		X	Consolidated 12-15-08	Yes	Yes	839		X		Yes	Yes	557
9547 Hwy 94 East		X	First Allocation 2019	Yes	Yes	2,053						
9628 Huntsville		X	Consolidated 11-01-16	Yes	Yes	3,413		X		Yes	Yes	2,407
9717 Huntington		X	Consolidated 01-01-18	Yes	Yes	1,880		X	First Allocation 2009	Yes	Yes	604
9814 Huttig	X	X		Yes	Yes	1,079		X		Yes	Yes	597
9911 Highway 70 West Fire Protection Association		X		Yes	Yes	15,536						
10014 Imboden		X	Consolidated 07-03-04	Yes	Yes	1,788						
10030 Inspiration Point		X	First Allocation 2012	Yes	Yes	450						
10065 Lone Community Fire		X	First Allocation 2008	Yes	Yes	492						
10219 Jacksonville	X	X		Yes	Yes	28,243	X	X		Yes	Yes	28,258
10308 Johnson Co Rfd #1(Ludwig)		X	First Allocation 2008	Yes	Yes	2,699						
10316 Jasper		X	Consolidated 08-01-04	Yes	Yes	1,265		X	First Allocation 2010	Yes	Yes	475
10324 Johnson Co Rfd #2(Harmony)		X	First Allocation 2008	Yes	Yes	2,641						
10340 Johnson Co Rfd #4(Hartman)		X	First Allocation 2008	Yes	Yes	1,618						
10359 Johnson Co Rfd #5(Flat Rock)		X	First Allocation 2008	Yes	Yes	798						
10375 Johnson Co Rfd #7(Lutherville)		X	First Allocation 2008	Yes	Yes	517						
10383 Johnson		X	First Allocation 2020	Yes	Yes	3,505		X		Yes	Yes	3,385
10405 Joiner		X	Consolidated 08-01-11	Yes	Yes	1,251		X		Yes	Yes	552
10413 Johnson Co Rfd #8(Coal Hill)		X	First Allocation 2008	Yes	Yes	1,441						
10502 Jonesboro		X	Consolidated 10-01-97	Yes	Yes	67,319		X	Consolidated 12-31-12	Yes	Yes	67,310
10529 Joplin Vfd		X	First Allocation 2008	Yes	Yes	429						
10588 Judsonia	X	X		Yes	Yes	3,603		X		Yes	Yes	2,015
10618 Junction City		X	Consolidated 09-30-13	Yes	Yes	920		X		Yes	Yes	558
10707 Keiser		X	Consolidated 01-01-18	Yes	Yes	974						
10804 Kensett		X	Consolidated 01-01-18	Yes	Yes	2,121		X		Yes	Yes	1,639
10812 Keo		X	First Allocation 2010	Yes	Yes	305						
10839 Kibler								X		Yes	Yes	1,058
10855 Knoxville Vfd		X	First Allocation 2008	Yes	Yes	1,638						
10863 Lamar		X		Yes	Yes	2,319		X		Yes	Yes	1,605
10871 Krooked Kreek Vfp Assoc, Inc		X	First Allocation 2008	Yes	Yes	3,738						
11002 Lake City		X	Consolidated 03-04-04	Yes	Yes	3,228		X		Yes	Yes	2,068
11040 Lake Hamilton		X	First Allocation 2020	Yes	Yes	7,358						
11061 Lake Maumelle Area Rfd		X	First Allocation 2008	Yes	Yes	2,025						
11088 Lake Norrell Area		X	First Allocation 2020	Yes	Yes	803						
11118 Lakeview								X		Yes	Yes	692
11207 Lake Village		X	Consolidated 11-30-14	Yes	Yes	4,673		X		Yes	Yes	2,519
11266 Landis Vfd		X	First Allocation 2008	Yes	Yes	360						
11304 Lavaca		X	Consolidated 12-15-08	Yes	Yes	2,278		X	First Allocation 2011	Yes	Yes	2,277
11320 Lawson-Urbana		X	First Allocation 2010	Yes	Yes	1,233						
11339 Lazy Acres Vfd		X	First Allocation 2008	Yes	Yes	210						
11401 Leachville		X	Consolidated 10-30-13	Yes	Yes	2,504		X		Yes	Yes	1,993
11436 Lead Hill Vfd		X	First Allocation 2008	Yes	Yes	1,992						
11509 Lepanto	X	X		Yes	Yes	2,361		X		Yes	Yes	1,876

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	PRB	LOPFI	Comments				PRB	LOPFI	Comments			
11517 Leslie		X		Yes	Yes	732						
11525 Lewisville		X	Consolidated 01-01-18	Yes	Yes	1,764		X		Yes	Yes	1,251
11533 Liberty		X	First Allocation 2012	Yes	Yes	6,156						
11576 Little Flock		X		Yes	Yes	3,022		X		Yes	Yes	2,582
11606 Little Rock		X	Consolidated 01-01-19	Yes	Yes	193,548		X	Consolidated 12-31-13	Yes	Yes	193,539
11614 Lincoln		X	Consolidated 12-01-16	Yes	Yes	5,056		X		Yes	Yes	2,252
11649 Linwood/Moscow		X	First Allocation 2006	Yes	Yes	383						
11703 Lockesburg		X	Consolidated 12-15-08	Yes	Yes	1,839						
11754 London		X	First Allocation 2007	Yes	Yes	3,843						
11762 Lone Rock Vfd		X	First Allocation 2008	Yes	Yes	270						
11800 Lonoke	X	X		Yes	Yes	5,625		X		Yes	Yes	4,245
11851 Louann		X	First Allocation 2008	Yes	Yes	156						
11908 Lowell		X	Consolidated 11-13-07	Yes	Yes	8,936		X		Yes	Yes	7,344
11959 Luxora		X	Consolidated 12-15-08	Yes	Yes	1,286		X		Yes	Yes	1,153
11991 Lynn		X		Yes	Yes	1,019						
12092 Magazine		X	Consolidated 04-09-04	Yes	Yes	1,827						
12149 Magnet Cove		X	First Allocation 2020	Yes	Yes	2,664						
12181 Magnolia		X	Consolidated 01-01-11	Yes	Yes	12,662		X	Consolidated 01-01-06	Yes	Yes	11,532
12297 Malvern		X	Consolidated 01-01-19	Yes	Yes	10,362		X	Consolidated 12-10-07	Yes	Yes	10,320
12394 Mammoth Spring		X	Consolidated 1-1-20	Yes	Yes	2,100						
12483 Manila	X	X		Yes	Yes	4,641		X		Yes	Yes	3,173
12580 Mansfield		X	Consolidated 12-31-14	Yes	Yes	1,836		X		Yes	Yes	1,141
12637 Marble Vfd		X	First Allocation 2008	Yes	Yes	737						
12688 Marianna	X	X		Yes	Yes	4,289		X	Consolidated 08-01-10	Yes	Yes	4,115
12785 Marion	X	X		Yes	Yes	15,213		X		Yes	Yes	12,327
12882 Marked Tree		X	Consolidated 12-31-12	Yes	Yes	3,892		X		Yes	Yes	2,556
12971 Marmaduke		X	Consolidated 09-01-17	Yes	Yes	1,111		X	First Allocation 2008	Yes	Yes	1,120
13056 Marshall		X	Consolidated 07-20-04	Yes	Yes	2,176		X		Yes	Yes	1,348
13080 Marvell		X	Consolidated 12-15-08	Yes	Yes	1,184		X		Yes	Yes	1,169
13188 Maumelle		X		Yes	Yes	17,141		X		Yes	Yes	17,140
13242 Mayflower		X		Yes	Yes	6,769		X		Yes	Yes	2,234
13269 Maynard Vfd		X	First Allocation 2008	Yes	Yes	2,441						
13285 McCrory		X	Consolidated 01-01-19	Yes	Yes	2,916		X		Yes	Yes	1,642
13382 McGehee		X	Consolidated 12-31-15	Yes	Yes	4,717		X	Consolidated 10-01-07	Yes	Yes	4,151
13471 McNeil		X	Consolidated 12-15-08	Yes	Yes	1,325						
13587 McRae		X	Consolidated 01-01-11	Yes	Yes	1,617		X		Yes	Yes	672
13684 Melbourne		X	Consolidated 08-01-88	Yes	Yes	3,369						
13714 Melrose Vfd		X	First Allocation 2008	Yes	Yes	195						
13773 Mena		X	Consolidated 08-01-16	Yes	Yes	5,702						
13846 Midland Vol Fire		X	First Allocation 2008	Yes	Yes	1,099						
13862 Milo		X	First Allocation 2020	Yes	Yes							
13889 Mineral Springs		X	Consolidated 10-30-12	Yes	Yes	1,702		X		Yes	Yes	1,173
13986 Monette		X		Yes	Yes	2,096		X		Yes	Yes	1,365
14087 Monticello		X	Consolidated 01-01-19	Yes	Yes	13,579						
14184 Montrose		X	Consolidated 12-15-08	Yes	Yes	624		X	First Allocation 2012	Yes	Yes	306
14214 Morning Star Fpa (Garland)		X	First Allocation 2008	Yes	Yes	7,906						
14222 Morning Star Vfd (Searcy)		X	First Allocation 2008	Yes	Yes	874						
14257 Moro		X	Consolidated 12-15-08	Yes	Yes	1,125						

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	PRB	LOPFI	Comments				PRB	LOPFI	Comments			
14273 Morrilton	X	X		Yes	Yes	6,638						
14281 Morriston		X	First Allocation 2020	Yes	Yes							
14303 Morrow Vfd		X	First Allocation 2008	Yes	Yes	1,238						
14338 Mount Holly		X	First Allocation 2007	Yes	Yes	609						
14362 Mountainburg	X	X		Yes	Yes	3,624	X		Yes	Yes	631	
14389 Mountain Home		X	Consolidated 07-01-90	Yes	Yes	18,885			Yes	Yes	12,461	
14478 Mountain Pine							X	First Allocation 2019	Yes	Yes	770	
14486 Mount Ida	X	X		Yes	Yes	1,074						
14494 Mt Judea Area Vfd		X	First Allocation 2008	Yes	Yes	776						
14524 Mountain View		X	Consolidated 01-01-06	Yes	Yes	2,729	X		Yes	Yes	2,748	
14575 Mulberry		X	Consolidated 01-01-18	Yes	Yes	1,112	X		Yes	Yes	1,646	
14672 Murfreesboro		X	Consolidated 09-01-97	Yes	Yes	3,022	X	First Allocation 2014	Yes	Yes	1,587	
14877 Nashville	X	X		Yes	Yes	6,541						
14907 Natural Dam Vfd		X	First Allocation 2008	Yes	Yes	651						
14931 New Blaine Rural Fd		X	First Allocation 2008	Yes	Yes	1,079						
14974 Newark		X	Consolidated 01-01-18	Yes	Yes	2,032	X		Yes	Yes	1,160	
15067 Newport		X	Consolidated 01-01-18	Yes	Yes	7,879	X	Consolidated 11-30-14	Yes	Yes	7,825	
15083 Nimrod/Aplin		X	First Allocation 2017	Yes	Yes	351						
15091 Nob Hill		X	First Allocation 2008	Yes	Yes	5,142						
15156 Norman		X	Consolidated 12-30-14	Yes	Yes	1,264						
15164 Norfolk							X	First Allocation 2019	Yes	Yes	489	
15172 Norphlet		X	Consolidated 11-01-09	Yes	Yes	1,584	X	First Allocation 2006	Yes	Yes	818	
15202 Oil Trough		X		Yes	Yes	956						
15229 Northeast Benton County		X		Yes	Yes	3,713						
15245 Northeast Lakeside		X		Yes	Yes	2,626						
15253 North Crossett		X	Consolidated 06-01-91	Yes	Yes	2,988						
15261 Northeast Saline County District #1		X	First Allocation 2007	Yes	Yes							
15288 Northeast Greene County		X	Added 2012	Yes	Yes							
15296 Northside Independence		X	First Allocation 2006	Yes	Yes	4,256						
15318 Northside Prairie		X	Added 2012	Yes	Yes							
15369 North Little Rock		X	Consolidated 05-01-95	Yes	Yes	62,307	X	Consolidated 05-01-95	Yes	Yes	62,343	
15407 North Pulaski Fire Protection District #15		X		Yes	Yes	7,641						
15466 Oak Grove		X		Yes	Yes	1,626						
15474 Oak Grove FPD #25		X	First Allocation 2016	Yes	Yes	6,539						
15555 Ola		X	Consolidated 01-01-18	Yes	Yes	2,150	X		Yes	Yes	1,234	
15660 Oppelo		X	Consolidated 01-01-18	Yes	Yes	769	X	First Allocation 2006	Yes	Yes	774	
15768 Osceola	X	X		Yes	Yes	8,186	X	Consolidated 12-31-14	Yes	Yes	7,598	
15792 Ouachita Co Fd #1		X	First Allocation 2008	Yes	Yes	2,793						
15822 Oxley Vfd		X	First Allocation 2008	Yes	Yes	469						
15857 Ozark		X	Consolidated 01-01-19	Yes	Yes	3,636	X		Yes	Yes	3,723	
15997 Pangburn		X	Consolidated 01-01-18	Yes	Yes	1,432	X		Yes	Yes	570	
16160 Paragould		X	Consolidated 09-10-02	Yes	Yes	26,179	X	Consolidated 11-22-03	Yes	Yes	26,193	
16179 Parks		X	First Allocation 2010	Yes	Yes							
16195 Parthenon Vfd		X	First Allocation 2008	Yes	Yes	816						
16233 Patterson		X		Yes	Yes	693	X		Yes	Yes	452	
16241 Paris	X	X		Yes	Yes	3,525						
16268 Parkin		X	Consolidated 08-09-05	Yes	Yes	1,456						
16276 Pea Ridge		X		Yes	Yes	7,313	X		Yes	Yes	4,779	

**Arkansas Fire and Police Premium Tax Allocation
Locations Qualified, Certified and In Compliance
For Allocation Report June, 2021**

FIRE LOCATIONS						POLICE LOCATIONS						
Qualified Locations because of coverage			2021 Allocation			Qualified Locations because of coverage			2021 Allocation			
PRB	LOPFI	Comments	Maps Certified	In Compliance	Population	PRB	LOPFI	Comments	Maps Certified	In Compliance	Population	
16284		Perla	X	Consolidated 02-09-08	Yes	Yes	178					
16292		Peel Vol Fire & Rescue	X	First Allocation 2008	Yes	Yes	632					
16314		Perryville	X	Consolidated 12-15-08	Yes	Yes	1,618					
16330		Philadelphia	X		Yes	Yes	3,143					
16357		Piggott	X	Consolidated 01-01-18	Yes	Yes	4,720					
16438		Pleasant Plains							X	Yes	Yes	338
16446		Pleasant Plains Fire	X		Yes	Yes	2,378					
16462		Pine Bluff	X	Consolidated 12-31-13	Yes	Yes	49,033	X	Consolidated 01-01-18	Yes	Yes	49,005
16489		Pine Ridge Vfd	X	First Allocation 2008	Yes	Yes	423					
16497		Pine Village	X	First Allocation 2006	Yes	Yes	1,550					
16519		Pineville Vfd	X	First Allocation 2008	Yes	Yes	1,196					
16527		Piney Point	X	First Allocation 2020	Yes	Yes	1,209					
16551		Plumerville	X	Consolidated 3-12-05	Yes	Yes	763					
16578		Plainview	X	Consolidated 12-15-08	Yes	Yes	1,145	X	First Allocation 2015	Yes	Yes	
16659		Pocahontas	X	Consolidated 12-15-08	Yes	Yes	6,531	X		Yes	Yes	6,532
16675		Ponca Vfd	X	First Allocation 2008	Yes	Yes	155					
16683		Pottsville	X	First Allocation 2006	Yes	Yes	4,340	X		Yes	Yes	3,754
16713		Portland	X	Consolidated 12-15-08	Yes	Yes	556	X	First Allocation 2010	Yes	Yes	425
16756	X	Prairie Grove	X		Yes	Yes	9,295	X		Yes	Yes	4,417
16799		Prescott	X	Consolidated 12-15-08	Yes	Yes	3,290					
16853		Pulaski Co FPD #5	X	Consolidated 01-01-17	Yes	Yes						
16918		Pyatt Rural Fire & Def Assoc	X	First Allocation 2008	Yes	Yes	961					
16926		Quail Creek	X	First Allocation 2017	Yes	Yes	826					
16934		Quitman	X	First Allocation 2020	Yes	Yes						
16950		Ravenden	X		Yes	Yes	895	X		Yes	Yes	468
17043		Rector	X	Consolidated 01-01-18	Yes	Yes	3,134	X		Yes	Yes	1,914
17132		Redfield	X		Yes	Yes	3,941	X		Yes	Yes	1,297
17140		Rison	X	Consolidated 01-01-06	Yes	Yes	1,707	X		Yes	Yes	1,334
17159		Richwood Vfd	X	First Allocation 2008	Yes	Yes	463					
17167		Riverdale	X	First Allocation 2006	Yes	Yes	344					
17205		Rockport						X		Yes	Yes	647
17213		Rockport Fire	X	First Allocation 2015	Yes	Yes	959					
17248	X	Rogers	X		Yes	Yes	56,307	X	X	Yes	Yes	56,086
17264		Rondo Vfd	X	First Allocation 2008	Yes	Yes	964					
17272		Round Mountain Vfd	X	First Allocation 2008	Yes	Yes	2,104					
17280		Rudd's Crossing Vfd	X	First Allocation 2008	Yes	Yes	999					
17299		Rose Bud	X	First Allocation 2012	Yes	Yes	1,781					
17302		Ross Van Ness - Welford VFD	X	First Allocation 2014	Yes	Yes	224					
17310		Ruddell	X	First Allocation 2015	Yes	Yes	942					
17320		Runyan Acres	X	First Allocation 2021	Yes	Yes						
17329		Russell	X	Consolidated 12-15-08	Yes	Yes	536					
17337		Russellville	X	Consolidated 1-1-20	Yes	Yes	27,899	X	Consolidated 1-1-2021	Yes	Yes	27,899
17531		Salem	X	Consolidated 1-1-20	Yes	Yes	2,579	X		Yes	Yes	1,394
17558		Salem-Saline Co.	X		Yes	Yes	9,667					
17574		Saratoga Vfd	X	First Allocation 2008	Yes	Yes	614					
17582		Sardis	X	First Allocation 2006	Yes	Yes	5,520					
17604		Scotland Area	X	First Allocation 2017	Yes	Yes	860					
17612		Scott Fire Prot. District	X	First Allocation 2010	Yes	Yes	1,359					

**Arkansas Fire and Police Premium Tax Allocation
Locations Qualified, Certified and In Compliance
For Allocation Report June, 2021**

FIRE LOCATIONS							POLICE LOCATIONS					
	Qualified Locations because of coverage		Comments	Maps Certified	In Compliance	2021 Allocation Population	Qualified Locations because of coverage		Comments	Maps Certified	In Compliance	2021 Allocation Population
	PRB	LOPFI					PRB	LOPFI				
17620 Scranton Rural		X	First Allocation 2012	Yes	Yes	1,553						
17639 Searcy		X	Consolidated 01-01-97	Yes	Yes	22,858		X	Consolidated 08-01-99	Yes	Yes	22,782
17647 Sedgwick		X		Yes	Yes	508						
17655 Shannon Hills								X		Yes	Yes	3,170
17663 Shannon Hills FID		X	Consolidated 11-19-04	Yes	Yes	3,169						
17671 Shaw		X		Yes	Yes	1,799						
17698 Shady Grove Fire & Rescue		X	First Allocation 2008	Yes	Yes	1,204						
17744 Sheridan		X	Consolidated 12-31-12	Yes	Yes	7,399						
17787 Sherwood						26,657		X		Yes	Yes	29,717
17833 Siloam Springs	X	X		Yes	Yes	18,828		X		Yes	Yes	15,059
17884 Sixth District VFD (Pleasant Grove)		X	First Allocation 2008	Yes	Yes							
17922 Smyrna Vfd		X	First Allocation 2008	Yes	Yes	683						
17930 Smackover		X	Consolidated 11-30-14	Yes	Yes	2,382		X		Yes	Yes	1,865
17949 Snowball V F D		X	First Allocation 2008	Yes	Yes	400						
17957 South Carroll Co Fire Assoc		X	First Allocation 2008	Yes	Yes	1,539						
17965 Southbend		X		Yes	Yes	5,879						
17973 SE Jefferson Co Vfd		X	First Allocation 2008	Yes	Yes	1,340						
17981 Sparkman		X	Consolidated 01-01-11	Yes	Yes	928		X	First Allocation 2009	Yes	Yes	417
18007 South Mountain V F D		X	First Allocation 2008	Yes	Yes	417						
18015 Southside V F D		X	First Allocation 2008	Yes	Yes	5,205						
18023 South Greene County		X	First Allocation 2012	Yes	Yes	1,713						
18031 Springdale	X	X		Yes	Yes	73,191	X	X		Yes	Yes	73,193
18058 Southridge		X	First Allocation 2018	Yes	Yes	2,256						
18139 Stamps		X	Consolidated 01-01-18	Yes	Yes	2,985		X		Yes	Yes	1,677
18244 Star City		X	Consolidated 01-01-18	Yes	Yes	4,073		X		Yes	Yes	2,257
18287 Stephens		X	Consolidated 6-20-12	Yes	Yes	1,317		X	First Allocation 2019	Yes	Yes	878
18317 St. Charles, Town of		X	First Allocation 2017	Yes	Yes	555						
18333 St. Francis		X	Consolidated 01-01-06	Yes	Yes	486						
18376 Strawberry		X	First Allocation 2010	Yes	Yes	693						
18392 Strickler Vfd		X	First Allocation 2008	Yes	Yes	878						
18430 Strong		X	Consolidated 01-01-10	Yes	Yes	2,066		X		Yes	Yes	567
18546 Stuttgart		X	Consolidated 11-01-11	Yes	Yes	10,056		X	Consolidated 01-01-10	Yes	Yes	9,201
18724 Sulphur Rock		X	First Allocation 2019	Yes	Yes	2,092						
18732 Sulphur Springs		X	Consolidated 12-10-07	Yes	Yes	1,150		X		Yes	Yes	511
18740 Summit		X		Yes	Yes	1,260						
18775 Sunnyland Rural		X	First Allocation 2006	Yes	Yes	652						
18783 Sunset Rural Vfd		X	First Allocation 2008	Yes	Yes	399						
18791 Swifton		X	Consolidated 08-01-09	Yes	Yes	1,153		X	First Allocation 2006	Yes	Yes	772
18821 Taylor		X	Consolidated 12-31-13	Yes	Yes	566						
18929 Texarkana		X	Consolidated 11-01-16	Yes	Yes	29,880	X	X		Yes	Yes	29,889
18953 Thornton		X	Consolidated 01-01-04	Yes	Yes	685						
19038 Tillar		X	Consolidated 08-01-11	Yes	Yes	294						
19048 Timbo		X	First Allocation 2007	Yes	Yes	2,285						
19062 Tinsman Volunteer Fire		X	First Allocation 2008	Yes	Yes	239						
19089 Tontitown, City of		X	First Allocation 2015	Yes	Yes	2,460		X	First Allocation 2014	Yes	Yes	2,442
19097 Tontitown Area VFD		X		Yes	Yes	3,618						
19127 Tracy Area		X	Consolidated 11-17-07	Yes	Yes	2,189						
19224 Trumann		X	Consolidated 11-04-03	Yes	Yes	8,949		X		Yes	Yes	7,252

**Arkansas Fire and Police Premium Tax Allocation
Locations Qualified, Certified and In Compliance
For Allocation Report June, 2021**

FIRE LOCATIONS						POLICE LOCATIONS							
Qualified Locations because of coverage			2021			Qualified Locations because of coverage			2021				
PRB	LOPFI	Comments	Maps Certified	In Compliance	Allocation Population	PRB	LOPFI	Comments	Maps Certified	In Compliance	Allocation Population		
19313	Tuckerman		X	Consolidated 05-22-00	Yes	Yes	2,565		X		Yes	Yes	1,810
19321	Tull Fire & Rescue		X	First Allocation 2008	Yes	Yes	531						
19356	Turrell		X	Consolidated 12-15-08	Yes	Yes	696						
19364	Turtle Creek		X	First Allocation 2019	Yes	Yes	4,173						
19372	Tyronza		X	Consolidated 07-01-91	Yes	Yes	998		X		Yes	Yes	756
19380	Umpire		X	First Allocation 2012	Yes	Yes	812						
19386	Upper White Oak Lake		X	First Allocation 2021	Yes	Yes							
19399	Valley Springs V F D		X	First Allocation 2008	Yes	Yes	3,931						
19410	Van Buren		X	Consolidated 01-01-99	Yes	Yes	22,782		X	First Allocation 2008	Yes	Yes	22,778
19429	Vandervoort		X	First Allocation 2010	Yes	Yes	995						
19445	Velvet Ridge		X	First Allocation 2013	Yes	Yes	2,023						
19526	Vilonia		X	Consolidated 12-15-08	Yes	Yes	6,737		X		Yes	Yes	3,839
19615	Viola		X	Consolidated 05-09-06	Yes	Yes	1,237						
19828	Wabbaseka		X	Consolidated 06-07-05	Yes	Yes	424						
19917	Waldo		X	Consolidated 11-10-07	Yes	Yes	2,337		X		Yes	Yes	1,340
20028	Waldron		X		Yes	Yes	3,618		X		Yes	Yes	3,580
20117	Walnut Ridge		X	Consolidated 06-12-05	Yes	Yes	5,841		X		Yes	Yes	5,346
20168	Ward		X	First Allocation 2006	Yes	Yes	6,461		X	First Allocation 2006	Yes	Yes	3,980
20214	Warren		X		Yes	Yes	5,956						
20311	Washington		X	Consolidated 11-07-04	Yes	Yes	418						
20346	Water Valley Vfd		X	First Allocation 2008	Yes	Yes	380						
20354	Watson Chapel		X	First Allocation 2014	Yes	Yes	5,090						
20362	Wedington V F D		X	First Allocation 2008	Yes	Yes	2,241						
20419	Weiner		X	Consolidated 01-01-19	Yes	Yes	1,274		X		Yes	Yes	709
20486	Wescon		X	First Allocation 2006	Yes	Yes	526						
20494	Wesley Vfd		X	First Allocation 2008	Yes	Yes	1,274						
20508	West Fork		X		Yes	Yes	7,759		X		Yes	Yes	2,219
20605	West Memphis		X	Consolidated 01-01-18	Yes	Yes	26,722		X	Consolidated 01-01-18	Yes	Yes	26,182
20656	West Point		X	Consolidated 12-01-10	Yes	Yes	420						
20664	West Pulaski Vfd		X	First Allocation 2008	Yes	Yes	9,172						
20672	Western Greene Co. Fire		X	First Allocation 2008	Yes	Yes	4,258						
20680	Western Grove Vfd		X	First Allocation 2008	Yes	Yes	1,043						
20702	Wheatley		X	Consolidated 12-15-08	Yes	Yes	506		X		Yes	Yes	355
20710	Wheeler Vfd		X	First Allocation 2008	Yes	Yes	2,042						
20796	White Bluff		X		Yes	Yes	3,931						
20818	White Hall		X	Consolidated 11-01-16	Yes	Yes	5,526		X		Yes	Yes	5,483
20834	Whitehouse V F D		X	First Allocation 2008	Yes	Yes	774						
20850	Wickes Rvfd #2		X	First Allocation 2008	Yes	Yes	1,552						
20885	Williams Junction Vfd		X	First Allocation 2008	Yes	Yes	415						
20907	Wilmar		X		Yes	Yes	896						
21008	Wilmot		X	Consolidated 11-01-09	Yes	Yes	682		X		Yes	Yes	538
21024	Woodlawn		X	First Allocation 2006	Yes	Yes	1,804						
21091	Wilson		X	Consolidated 08-01-09	Yes	Yes	1,178		X	First Allocation 2017	Yes	Yes	870
21105	Wilton		X	First Allocation 2009	Yes	Yes	744						
21113	Winchester		X	First Allocation 2018	Yes	Yes	464						
21156	Wright-Pastoria Vfd		X	First Allocation 2008	Yes	Yes	564						
21199	Wynne		X	Consolidated 05-09-04	Yes	Yes	12,389		X		Yes	Yes	8,267
21296	Y-City Volunteer Fire		X	First Allocation 2008	Yes	Yes	296						

**Arkansas Fire and Police Premium Tax Allocation
Locations Qualified, Certified and In Compliance
For Allocation Report June, 2021**

	FIRE LOCATIONS						POLICE LOCATIONS					
	Qualified Locations because of coverage			Maps Certified	In Compliance	2021 Allocation Population	Qualified Locations because of coverage			Maps Certified	In Compliance	2021 Allocation Population
	PRB	LOPFI	Comments				PRB	LOPFI	Comments			
21393 Yellville	X	X		Yes	Yes	1,169						
21431 Zinc Vfd		X	First Allocation 2008	Yes	Yes	352						
21700 101 - Gamaliel FPD #5		X	First Allocation 2017	Yes	Yes	835						
	54	513		0	0	2,501,958	6	221		0	0	1,688,823
				Not in Compliance						Not in Compliance		
				Total Arkansas						2,915,918		
				Percent of Total						57.92%		

a Note: Plans consolidated during 2020 are allocated as a local plan for this year.

Format Note: This list is close to, but not purely, alphabetical. It is actually sorted on the LOPFI location code number.

**ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION
CALENDAR YEAR 2020
DISTRIBUTED JUNE 2021**

Administrative Expense Deductions

	Police Portion	Fire Portion	Total
Gross Collections	40,570,399.85	32,354,801.69	72,925,201.54
Treasury Fee	3.0% 1,217,112.00	970,644.05	2,187,756.05
Special Revenue Fee	0.1% 40,570.40	32,354.80	72,925.20
Net Collections	39,312,717.45	31,351,802.84	70,664,520.29

The maximum expense allowance is one percent for the administrative and actuarial expenses of the Pension Review Board.

The maximum expense allowance for the mapping of locations and the allocation of premium taxes is one percent.

Maximum PRB Administrative	1%	393,127.17	313,518.03	706,645.20
As documented in May 5, 2021 letter				426,000.00
Amount allocated to PRB Administrative Expenses				426,000.00

Maximum Allocation Expenses	1%	393,127.17	313,518.03	706,645.20
Actual Allocation Expenses incurred FYE 6/30/2020				
As documented in May 5, 2021 letter				183,512.00
Amount allocated to Allocation Expenses				183,512.00

**ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION
CALENDAR YEAR 2020
DISTRIBUTED JUNE 2021**

FORFEITURES FROM PREVIOUS YEARS' ALLOCATION REPORT

The Arkansas Fire and Police Pension Review Board Rule 12 states in Section 3, "If the Non Complying Location does not meet the correction criteria of this section by the date required, then their premium allocation for that year is forfeited. The amount of that forfeited allocation will be added to the next year's Police Allocation Fund or Fire Allocation Fund." The following is a listing of amounts forfeited in 2020 by the location that is added back to the allocation for 2021.

	<u>Police Portion</u>	<u>Fire Portion</u>	<u>Total</u>
NONE	0.00	0.00	0.00
	0.00	0.00	0.00

note to delete for final: Decatur was the only one withheld last year and they were quickly released.

**ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION
CALENDAR YEAR 2020
DISTRIBUTED JUNE 2021**

**Local Plans Base Benefit Actuarial Cost and Allocation
Section 3 Introduction**

Act 979 of 2011 established the new Premium Tax Allocation formula. The formula for the Local Plans is set out in ACA 24-11-214(m) and 24-11-215(f) and further defined in Board Rule 12. The allocation is based on the Actuarial Cost of the Base Benefits. This amount as shown in this exhibit is the Actuarial Accrued Liability of those Base Benefits. The Base Benefits were estimated by OCA staff and then each location was able to verify these amounts. The present values were based on the 1983 GAM table with 5% interest. The Unfunded Accrued Liability, calculated using the Market Value of Assets, was amortized over 12 years, level dollar amount. The premium tax allocation is defined as 30% of this Base Benefit Actuarial Cost (BBAC). The amount allocated is as follows:

	Police Portion	Fire Portion	Total
Premium Tax Allocation (30% BBAC)	219,948.59	598,083.82	818,032.41
	219,948.59	598,083.82	818,032.41

The Additional Allocation is defined in ACA 24-11-217. This calculation allocates an additional 10% of the BBAC to plans who are making 80% of the BBAC in contributions. This amount replaces the Guarantee Fund amount, but it was no less than what the Guarantee Fund would have been during the years 2012-2015. Beginning with the 2016 allocation, the amount is NOT adjusted for the Guarantee Fund. There was no adjustment to the preliminary amounts in 2015 and 2016, but there was a reduction in the 2017 allocation. 2018 required a 15% reduction. The calculations as shown produce the following amounts:

Act 465 of 2019 increased the 10% of BBAC to 15% of BBAC. The amount did not have to be reduced for the 2019 Allocation.

The calculations as shown on the following pages produce the following amounts:

	Police Portion	Fire Portion	Total
Preliminary Additional Allocation	109,974.30	295,154.80	405,129.10
Adjustment to Meet General Revenue Threshold	100.00%	100.00%	100.00%
	109,974.30	295,154.80	405,129.10

Arkansas Fire and Police Premium Tax Allocation
 Local Plan Base Benefit Actuarial Cost as of 1/1/2020 and Premium Tax Allocation for 2021

City	Dept	Total Valuation	Total Base Benefits	Valuation Total	Base Ben Total	Valuation Necessary	Market Value of Assets	Base Ben Actuarial Cost (BBAC)	Premium Tax 2021	Available Additional Alloc	Contribution To Be Eligible Additional	Actual 2020* Contribution	Prelim 2021 Additional Allocation	Final Additional Allocation 100.00%
Alma	V	73,200	19,080	845,629	231,987	0	749,248	0	0.00	0	0	30,184	0	0.00
Amity	V	11,160	11,160	135,711	138,576	0	191,253	0	0.00	0	0	0	0	0.00
Arkadelphia	M	135,205	110,284	999,060	1,264,820	106,901	564,606	88,522	26,556.56	13,278	70,817	93,465	13,278	13,278.28
Ashdown	V	41,520	16,560	487,614	200,730	0	715,012	0	0.00	0	0	270	0	0.00
Batesville	M	284,368	190,938	3,051,889	2,099,087	609,114	370,529	218,526	65,557.87	32,779	174,821	266,358	32,779	32,778.94
Beebe	M	44,476	51,075	675,407	655,110	40,931	458,403	24,868	7,460.38	3,730	19,894	8,777	0	0.00
Benton	M	468,064	468,064	6,176,226	6,290,892	772,841	2,728,383	450,376	135,112.92	67,556	360,301	697,623	67,556	67,556.46
Blytheville	M	390,869	288,643	4,637,516	3,509,400	623,918	2,036,438	186,214	55,864.06	27,932	148,971	194,062	27,932	27,932.03
Booneville	V	38,520	16,920	313,525	145,017	0	183,817	0	0.00	0	0	13,750	0	0.00
Brinkley	M	57,761	38,240	685,930	459,457	111	624,215	0	0.00	0	0	12,190	0	0.00
Cabot	M	114,349	50,339	1,840,027	596,654	0	3,048,313	0	0.00	0	0	0	0	0.00
Carlisle	V	19,740	19,740	206,153	212,024	0	184,175	3,521	1,056.19	528	2,817	11,625	528	528.10
Centerton	M	125,582	78,247	1,314,043	1,154,870	32,652	1,216,322	0	0.00	0	0	108,173	0	0.00
Clarendon	V	24,600	11,880	294,398	145,388	0	290,227	0	0.00	0	0	1,288	0	0.00
Crawfordsville	V	15,420	15,420	149,384	154,149	0	145,874	1,046	313.84	157	837	409	0	0.00
Dardanelle	V	55,980	16,200	596,390	178,275	0	645,201	0	0.00	0	0	37,459	0	0.00
Decatur	V	11,580	7,680	177,141	119,129	0	162,150	0	0.00	0	0	0	0	0.00
Dermott	V	38,280	20,400	340,721	201,373	0	366,030	0	0.00	0	0	12,335	0	0.00
Dumas	V	53,080	34,057	564,105	363,871	0	516,289	0	0.00	0	0	36	0	0.00
Earle	V	32,040	17,280	281,478	180,674	0	272,171	0	0.00	0	0	0	0	0.00
Elaine	V	14,640	10,440	151,833	111,914	0	203,378	0	0.00	0	0	1,796	0	0.00
Elkins	V	35,340	17,640	303,836	156,511	0	307,202	0	0.00	0	0	0	0	0.00
Eureka Springs	M	91,800	28,320	840,570	268,643	0	787,033	0	0.00	0	0	23,191	0	0.00
Fayetteville	M	1,257,843	704,380	14,474,931	8,304,040	2,666,435	2,731,253	704,518	211,355.41	105,678	563,614	925,819	105,678	105,677.70
Fayetteville	P	1,410,487	824,489	16,059,261	9,624,153	2,446,011	6,144,284	439,929	131,978.68	65,989	351,943	941,534	65,989	65,989.34
Flippin	V	19,920	12,120	184,312	115,957	0	235,950	0	0.00	0	0	5,624	0	0.00
Fordyce	V	53,880	23,640	568,663	258,052	0	607,893	0	0.00	0	0	14,444	0	0.00
Foreman	V	15,240	13,440	179,793	183,506	0	206,776	0	0.00	0	0	45	0	0.00
Gassville	V	18,360	10,680	245,383	145,603	0	147,868	0	0.00	0	0	19,597	0	0.00
Glenwood	V	17,340	14,640	227,906	197,058	0	201,811	0	0.00	0	0	688	0	0.00
Greers Ferry	V	10,920	7,680	130,059	93,883	0	162,361	0	0.00	0	0	0	0	0.00
Gurdon	V	25,620	12,240	239,967	130,529	0	277,362	0	0.00	0	0	5,332	0	0.00
Hamburg	V	22,080	18,960	220,180	194,744	0	264,273	0	0.00	0	0	170	0	0.00
Harrison	M	342,174	258,519	4,427,280	3,418,251	124,998	3,872,326	0	0.00	0	0	225,821	0	0.00
Harrison	P	257,049	118,020	2,981,418	1,402,595	18,118	2,901,061	0	0.00	0	0	107,309	0	0.00
Hazen	V	19,560	19,560	186,428	191,982	0	224,716	0	0.00	0	0	12,796	0	0.00
Hickory Ridge	V	26,580	10,320	270,358	107,492	0	300,505	0	0.00	0	0	1,868	0	0.00
Hope	M	187,657	157,545	1,969,672	1,682,903	1,547	2,042,598	0	0.00	0	0	85,587	0	0.00
Hughes	V	16,560	15,240	193,698	182,317	0	180,449	236	70.83	35	189	581	35	35.42
Huttig	V	10,800	10,800	131,451	134,466	0	193,759	0	0.00	0	0	7,717	0	0.00
Jacksonville	M	760,132	760,132	8,533,304	8,755,994	672,631	6,362,602	302,575	90,772.59	45,386	242,060	444,520	45,386	45,386.29
Jacksonville	P	514,443	330,316	5,764,386	3,802,088	0	6,248,352	0	0.00	0	0	338,600	0	0.00

Arkansas Fire and Police Premium Tax Allocation

Local Plan Base Benefit Actuarial Cost as of 1/1/2020 and Premium Tax Allocation for 2021

City	Dept	Total Valuation	Total Base Benefits	Valuation Total	Base Ben Total	Valuation Necessary	Market Value of Assets	Base Ben Actuarial Cost (BBAC)	Premium Tax 2021	Available Additional Alloc	Contribution To Be Eligible Additional	Actual 2020* Contribution	Prelim 2021 Additional Allocation	Final Additional Allocation 100.00%
Judsonia	V	16,200	16,200	180,467	185,541	0	190,493	0	0.00	0	0	590	0	0.00
Lepanto	V	16,080	16,080	157,897	162,772	0	146,716	2,030	608.96	304	1,624	4,865	304	304.48
Lonoke	V	62,580	17,040	510,769	143,817	0	517,187	0	0.00	0	0	19,415	0	0.00
Manila	V	28,680	22,440	327,290	262,590	0	349,699	0	0.00	0	0	12,664	0	0.00
Marianna	M	76,233	76,204	996,186	1,002,381	32,655	931,094	9,012	2,703.65	1,352	7,210	9,605	1,352	1,351.83
Marion	V	32,580	11,520	370,208	132,340	0	188,387	0	0.00	0	0	0	0	0.00
Morrilton	V	142,045	51,179	1,444,929	566,503	0	1,648,195	0	0.00	0	0	45,609	0	0.00
Mount Ida	V	40,320	13,920	463,186	165,007	0	420,094	0	0.00	0	0	4,521	0	0.00
Mountainburg	V	12,000	12,000	139,118	142,744	0	125,591	2,169	650.56	325	1,735	3,157	325	325.28
Nashville	V	41,400	19,800	427,834	206,980	0	393,658	0	0.00	0	0	0	0	0.00
Osceola	M	212,778	145,189	2,900,971	2,031,748	10,319	3,017,848	0	0.00	0	0	88,519	0	0.00
Paris	V	23,640	15,000	199,582	132,455	0	208,355	0	0.00	0	0	15,420	0	0.00
Prairie Grove	V	19,440	13,680	248,067	178,948	0	335,301	0	0.00	0	0	0	0	0.00
Rogers	M	967,854	730,007	11,447,434	8,818,914	621,849	9,060,570	0	0.00	0	0	69,341	0	0.00
Rogers	P	953,070	374,704	12,330,242	4,550,410	0	23,271,945	0	0.00	0	0	93,922	0	0.00
Russellville	P	370,642	124,841	5,027,643	1,725,052	0	5,842,005	0	0.00	0	0	254,736	0	0.00
Siloam Springs	M	324,736	250,194	3,883,695	3,065,571	184,551	3,675,784	0	0.00	0	0	125,117	0	0.00
Springdale	M	1,153,689	736,358	13,039,283	8,515,596	983,584	9,949,751	0	0.00	0	0	638,319	0	0.00
Springdale	P	1,128,074	648,035	14,000,678	8,213,856	1,291,831	8,634,732	0	0.00	0	0	770,964	0	0.00
Texarkana	P	1,002,736	604,936	12,424,596	6,958,490	1,825,865	4,638,996	293,233	87,969.92	43,985	234,586	678,497	43,985	43,984.96
Waldron	V	18,480	18,480	181,708	187,125	0	224,309	0	0.00	0	0	8,000	0	0.00
Warren	M	41,274	34,914	331,411	288,289	0	400,236	0	0.00	0	0	15,791	0	0.00
Yellville	V	40,080	16,560	414,758	179,010	0	676,552	0	0.00	0	0	13,199	0	0.00
Totals		13,888,831	8,830,609	163,504,989	105,580,300	13,066,863	124,919,966	2,726,775	818,032.42	409,016	2,181,420	7,523,294	405,129	405,129.10
								Total Fire	598,083.82		299,041.91	Total Fire	295,154.80	295,154.80
								Total Police	219,948.59		109,974.30	Total Police	109,974.30	109,974.30

*Used 2019 recorded contributions for plans which consolidated during 2020.

**ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION
CALENDAR YEAR 2020
DISTRIBUTED JUNE 2021**

**Consolidated Local Plans Base Benefit Actuarial Cost and Allocation
Section 4 Introduction**

Act 979 of 2011 established the new Premium Tax Allocation formula. The formula for the Local Plans is set out in ACA 24-11-214(m) and 24-11-215(f) and further defined in Board Rule 12. The allocation is based on the Actuarial Cost of the Base Benefits. This amount as shown in this exhibit is the Actuarial Accrued Liability of those Base Benefits. The Base Benefits were estimated by OCA staff and then each location was able to verify these amounts. The present values were based on the 1983 GAM table with 5% interest. The Unfunded Accrued Liability, calculated using the Market Value of Assets, was amortized over 12 years, level dollar amount. The premium tax allocation is defined as 30% of this Base Benefit Actuarial Cost (BBAC). The amount allocated is as follows:

	Police Portion	Fire Portion	Total
Premium Tax Allocation (30% BBAC)	2,945,655.40	3,988,366.07	6,934,021.47
	2,945,655.40	3,988,366.07	6,934,021.47

The Additional Allocation is defined in ACA 24-11-217. This calculation allocates an additional 10% of the BBAC to plans who are making 80% of the BBAC in contributions. This amount replaces the Guarantee Fund amount, but it was no less than what the Guarantee Fund would have been during the years 2012-2015. Beginning with the 2016 allocation, the amount is NOT adjusted for the Guarantee Fund. There was no adjustment to the preliminary amounts in 2015 and 2016, but there was a reduction in the 2017 allocation. 2018 requires a 15% reduction. The calculations as shown produce the following amounts:

Act 465 of 2019 increased the 10% of BBAC to 15% of BBAC. The amount did not have to be reduced for the 2020 Allocation.

The calculations as shown on the following pages produce the following amounts:

	Police Portion	Fire Portion	Total
Preliminary Additional Allocation	766,202.81	748,357.01	1,514,559.82
Adjustment to Meet General Revenue Threshold	100.00%	100.00%	100.00%
	766,202.81	748,357.01	1,514,559.82

Arkansas Fire and Police Premium Tax Allocation

Consolidated Local Plan Base Benefit Actuarial Cost as of 1/1/2020 and Premium Tax Allocation for 2021

City	Dept	Total	Total	Base Ben	Valuation	Market	Base Ben	Premium	Available	Contribution	Adj. 2020	Prelim	Final
		Valuation	Base	Total	Necessary	Value	Actuarial	Tax 2021	Additional	To Be Eligible		2021	Additional
		Benefits	Benefits	Acc Liab	Contrib	of Assets	Cost (BBAC)	30% BBAC	15% BBAC	Alloc 80% BBAC	Contribution *	Allocation	Allocation
City of Altus	35	7,200	7,200	75,218	3,360	32,069	5,455	1,636.46	818	4,364	1,849	0	0.00
City of Altheimer	35	7,320	7,080	75,892	9,360	22,080	6,803	2,040.89	1,020	5,442	6,326	1,020	1,020.44
City of Arkansas City	35	3,900	3,900	33,249	5,088	-27,108	7,630	2,289.12	1,145	6,104	3,034	0	0.00
City of Atkins	35	23,460	13,860	123,708	0	189,960	0	0.00	0	0	0	0	0.00
City of Augusta	35	15,960	15,960	143,343	0	142,760	74	22.09	11	59	0	0	0.00
City of Bald Knob	35	15,480	15,480	139,575	13,356	57,697	10,351	3,105.33	1,553	8,281	8,720	1,553	1,552.67
City of Bald Knob	38	6,001	6,001	84,023	0	94,946	0	0.00	0	0	0	0	0.00
City of Barling	31	24,668	19,476	244,052	7,116	275,900	0	0.00	0	0	7,108	0	0.00
City of Barling	35	5,701	3,600	30,216	0	143,934	0	0.00	0	0	0	0	0.00
City of Bay	35	9,000	9,000	83,674	0	99,911	0	0.00	0	0	0	0	0.00
City of Bearden	35	9,780	9,780	92,714	0	91,350	172	51.72	26	138	0	0	0.00
City of Belleville	35	5,609	3,600	43,491	0	171,738	0	0.00	0	0	0	0	0.00
City of Bella Vista	31	365,101	281,015	3,561,136	186,840	2,764,999	100,649	30,194.55	15,097	80,519	129,892	15,097	15,097.28
City of Bella Vista	35	4,523	3,548	47,960	3,348	22,153	3,263	978.78	489	2,610	2,351	0	0.00
City of Benton	21	266,164	238,124	2,850,779	122,172	2,008,037	106,540	31,962.11	15,981	85,232	116,248 *	15,981	15,981.05
City of Bentonville	31	408,137	229,255	3,001,043	0	8,155,623	0	0.00	0	0	0	0	0.00
City of Berryville	35	7,955	4,972	41,912	1,428	74,939	0	0.00	0	0	1,428	0	0.00
City of Berryville	35	29,981	29,160	283,013	0	335,690	0	0.00	0	0	0	0	0.00
City of Biscoe	35	8,520	8,520	101,135	8,040	-11,155	14,196	4,258.73	2,129	11,357	4,135	0	0.00
City of Blytheville	21	293,961	293,961	3,471,380	78,576	2,469,189	126,698	38,009.43	19,005	101,358	117,172	19,005	19,004.72
City of Bradford	35	19,200	19,200	184,530	5,244	88,473	12,144	3,643.12	1,822	9,715	1,631	0	0.00
City of Bradley	35	10,800	10,800	124,716	3,888	80,724	5,562	1,668.46	834	4,449	1,831	0	0.00
City of Brinkley	20	49,553	49,553	513,030	0	494,905	2,291	687.42	344	1,833	0	0	0.00
City of Bryant	35	11,760	11,760	121,001	3,684	68,626	6,621	1,986.37	993	5,297	1,403	0	0.00
City of Bull Shoals	35	12,000	10,920	137,852	0	126,747	1,404	421.17	211	1,123	0	0	0.00
City of Cabot	21	108,909	40,519	311,300	0	3,450,082	0	0.00	0	0	0	0	0.00
City of Caddo Valley	35	11,760	11,760	128,426	4,680	105,499	2,898	869.54	435	2,319	2,737	435	434.77
City of Caldwell	35	5,150	3,720	40,772	0	115,553	0	0.00	0	0	0	0	0.00
City of Calico Rock	35	7,200	7,200	72,287	0	101,914	0	0.00	0	0	0	0	0.00
City of Calion	35	7,920	7,920	92,762	0	111,534	0	0.00	0	0	0	0	0.00
City of Camden	20	426,768	283,630	3,082,541	125,808	2,713,257	46,685	14,005.61	7,003	37,348	94,823	7,003	7,002.80
City of Camden	31	373,965	370,814	4,304,945	208,188	1,986,340	293,121	87,936.20	43,968	234,497	123,682	0	0.00
City of Camden	35	14,280	12,480	118,905	8,520	68,057	6,428	1,928.47	964	5,143	5,474	964	964.24
City of Cammack Village	35	1,870	1,200	7,136	0	82,125	0	0.00	0	0	0	0	0.00
City of Caraway	35	20,400	20,400	188,919	25,296	-125,480	39,747	11,924.00	5,962	31,797	14,641	0	0.00
City of Carthage	35	9,840	9,840	99,201	3,780	61,361	4,784	1,435.11	718	3,827	2,285	0	0.00
City of Cash	35	1,200	1,200	10,865	672	5,421	688	206.45	103	551	487	0	0.00
City of Cave City	35	14,520	14,520	162,754	10,920	-545	20,644	6,193.32	3,097	16,516	5,382	0	0.00
City of Charleston	35	28,240	14,320	135,226	0	572,588	0	0.00	0	0	0	0	0.00
City of Chidester	35	5,040	5,040	59,040	2,244	37,858	2,678	803.34	402	2,142	1,406	0	0.00
City of Clarksville	35	75,201	25,800	241,225	0	1,227,111	0	0.00	0	0	0	0	0.00
City of Clinton	31	15,113	11,583	137,767	2,940	174,735	0	0.00	0	0	2,940	0	0.00

Arkansas Fire and Police Premium Tax Allocation

Consolidated Local Plan Base Benefit Actuarial Cost as of 1/1/2020 and Premium Tax Allocation for 2021

City	Dept	Total	Total	Base Ben	Valuation	Market	Base Ben	Premium	Available	Contribution	Adj. 2020	Prelim	Final
		Valuation	Base	Total	Necessary	Value	Actuarial	Tax 2021	Additional	To Be Eligible		2021	Additional
		Benefits	Benefits	Acc Liab	Contrib	of Assets	Cost (BBAC)	30% BBAC	15% BBAC	Alloc 80% BBAC	Contribution *	Allocation	Allocation
City of Clinton	35	35,155	22,800	219,207	14,400	295,398	0	0.00	0	0	14,400	0	0.00
City of Coal Hill	35	8,520	8,520	74,427	5,520	-5,311	10,081	3,024.19	1,512	8,065	2,939	0	0.00
City of Conway	21	815,380	629,091	6,387,043	598,836	5,857,319	66,968	20,090.51	10,045	53,575	511,574	10,045	10,045.25
City of Conway	31	742,410	539,077	7,824,765	569,796	5,631,023	277,335	83,200.60	41,600	221,868	421,414	41,600	41,600.30
City of Conway	35	1,200	1,200	5,358	1,404	-4,332	1,225	367.52	184	980	873	0	0.00
Cooterneck Fire Department	35	14,400	14,400	169,197	14,784	-33,765	25,659	7,697.62	3,849	20,527	7,950	0	0.00
City of Corning	35	20,940	20,940	189,998	720	146,369	5,516	1,654.67	827	4,412	0	0	0.00
City of Cotter	35	3,000	3,000	39,790	1,560	28,384	1,442	432.59	216	1,154	876	0	0.00
City of Cotton Plant	35	10,680	10,680	84,012	7,020	48,166	4,532	1,359.48	680	3,625	5,206	680	679.74
City of Crossett	21	81,080	33,588	382,485	0	1,359,938	0	0.00	0	0	0	0	0.00
City of Crossett	31	217,591	134,326	1,766,052	55,416	2,420,525	0	0.00	0	0	55,416	0	0.00
City of Crossett	35	13,905	13,500	154,377	3,528	149,751	585	175.46	88	468	2,621	88	87.73
City of Danville	35	10,320	10,320	114,224	5,472	35,434	9,961	2,988.20	1,494	7,969	2,640	0	0.00
City of DeQueen	35	33,496	14,760	129,515	0	408,157	0	0.00	0	0	0	0	0.00
City of Des Arc	35	25,525	20,160	200,938	0	415,000	0	0.00	0	0	0	0	0.00
City of Devalls Bluff	35	15,600	15,600	178,156	11,880	12,053	20,999	6,299.67	3,150	16,799	6,329	0	0.00
City of DeWitt	35	28,140	18,240	188,782	8,052	225,642	0	0.00	0	0	8,052	0	0.00
City of Diaz	35	11,634	8,160	89,088	12,240	87,973	141	42.29	21	113	11,412	21	21.15
City of Dover	35	13,200	7,200	62,685	10,416	43,768	2,392	717.47	359	1,913	9,231	359	358.73
City of El Dorado	20	468,142	468,142	4,661,637	592,680	-2,295,466	879,525	263,857.43	131,929	703,620	353,155	0	0.00
City of El Dorado	31	712,154	712,154	6,950,823	508,632	935,668	760,443	228,132.81	114,066	608,354	304,118	0	0.00
City of Emmet	35	7,868	7,200	70,227	1,824	64,260	754	226.31	113	604	1,233	113	113.16
City of England	35	28,657	24,720	213,184	3,648	224,097	0	0.00	0	0	3,234	0	0.00
City of Eudora	35	13,355	11,520	109,449	0	172,143	0	0.00	0	0	0	0	0.00
City of Farmington	35	19,080	12,840	120,725	3,528	138,390	0	0.00	0	0	3,528	0	0.00
City of Fisher	35	3,000	3,000	29,478	1,872	3,372	3,300	990.12	495	2,640	965	0	0.00
City of Forrest City	21	210,719	209,219	2,003,347	174,180	-146,087	271,734	81,520.16	40,760	217,387	101,459	0	0.00
City of Forrest City	31	243,594	163,728	1,774,088	51,300	2,521,841	0	0.00	0	0	51,300	0	0.00
City of Forrest City	35	0	0	0	504	-3,084	390	116.98	58	312	504	58	58.49
City of Fort Smith	20	2,279,238	1,264,988	13,371,468	1,588,560	8,049,992	672,747	201,824.09	100,912	538,198	2,224,999 *	100,912	100,912.05
City of Fort Smith	31	2,901,902	1,628,475	17,221,005	1,490,736	13,511,222	468,995	140,698.47	70,349	375,196	2,165,878 *	70,349	70,349.24
City of Garland	35	4,070	3,031	31,584	0	53,041	0	0.00	0	0	0	0	0.00
City of Gentry	35	38,934	16,200	157,735	600	393,089	0	0.00	0	0	600	0	0.00
City of Gillett	35	24,000	22,200	223,210	0	241,755	0	0.00	0	0	0	0	0.00
City of Gosnell	35	4,200	4,200	43,763	2,904	2,517	5,214	1,564.34	782	4,172	1,561	0	0.00
City of Grady	35	12,476	10,680	89,736	0	129,539	0	0.00	0	0	0	0	0.00
City of Gould	35	5,880	5,880	58,598	936	47,236	1,436	430.92	215	1,149	627	0	0.00
City of Gravette	35	10,920	7,920	74,874	480	132,469	0	0.00	0	0	480	0	0.00
City of Green Forest	35	14,280	11,880	113,722	3,060	84,264	3,724	1,117.23	559	2,979	1,930	0	0.00
City of Greenwood	35	21,940	20,121	183,218	3,276	178,579	586	175.94	88	469	2,647	88	87.97
Grover Township FPD	35	10,533	6,600	63,038	6,300	78,126	0	0.00	0	0	6,300	0	0.00
City of Grubbs	35	3,600	3,600	44,711	2,376	24,451	2,561	768.36	384	2,049	1,607	0	0.00

Arkansas Fire and Police Premium Tax Allocation

Consolidated Local Plan Base Benefit Actuarial Cost as of 1/1/2020 and Premium Tax Allocation for 2021

City	Dept	Total	Total	Base Ben	Valuation	Market	Base Ben	Premium	Available	Contribution	Adj. 2020	Prelim	Final
		Valuation	Base	Total	Necessary	Value	Actuarial	Tax 2021	Additional	To Be Eligible		Additional	Allocation
		Benefits	Benefits	Acc Liab	Contrib	of Assets	Cost (BBAC)	30% BBAC	15% BBAC	Alloc 80% BBAC	Contribution *		100.00%
City of Hampton	35	24,600	16,800	181,924	12,960	71,860	13,914	4,174.31	2,087	11,132	9,052	0	0.00
Hardin Volunteer Fire Departmer	35	10,320	10,320	96,654	4,620	55,440	5,210	1,563.09	782	4,168	3,085	0	0.00
City of Hardy	35	19,933	4,607	39,584	3,600	155,529	0	0.00	0	0	3,600	0	0.00
City of Harrisburg	35	6,156	4,800	46,683	0	264,930	0	0.00	0	0	0	0	0.00
City of Hartford	35	1,560	1,560	15,640	0	58,362	0	0.00	0	0	0	0	0.00
City of Heber Springs	21	157,573	103,030	1,110,363	57,840	1,445,263	0	0.00	0	0	57,840	0	0.00
City of Heber Springs	31	22,546	21,530	328,656	0	288,566	5,068	1,520.50	760	4,055	0	0	0.00
City of Heber Springs	35	32,580	16,200	174,205	0	332,542	0	0.00	0	0	0	0	0.00
City of Helena-West Helena	20	175,838	116,180	1,396,142	171,648	1,325,897	8,880	2,664.13	1,332	7,104	149,307	1,332	1,332.07
City of Helena-West Helena	31	229,654	165,017	1,080,686	223,716	1,237,466	0	0.00	0	0	168,134	0	0.00
City of Helena-West Helena	35	15,090	9,720	84,910	10,584	34,565	6,365	1,909.40	636	5,092	8,521	636	636.47
City of Hermitage	35	6,600	6,600	55,095	5,724	-17,695	9,202	2,760.65	1,380	7,362	3,109	0	0.00
City of Holly Grove	35	4,800	4,800	42,376	0	42,795	0	0.00	0	0	0	0	0.00
City of Holiday Island	35	1,711	1,200	17,125	2,688	15,066	260	78.08	39	208	2,432	39	39.04
City of Horatio	35	9,676	9,120	115,279	0	140,580	0	0.00	0	0	0	0	0.00
City of Hot Springs	20	1,741,537	1,135,069	12,293,318	838,584	15,198,412	0	0.00	0	0	838,584	0	0.00
City of Hot Springs	21	0	0	0	0	0	0	0.00	0	0	0	0	0.00
City of Hot Springs	31	1,642,253	877,335	8,563,527	1,470,852	-1,299,632	1,246,912	374,073.54	187,037	997,529	974,248	0	0.00
City of Hot Springs Village	31	54,088	54,088	613,738	40,536	19,251	75,156	22,546.70	11,273	60,125	20,542	0	0.00
City of Hot Springs Village	35	6,960	6,960	69,929	6,900	-25,153	12,020	3,606.11	1,803	9,616	3,754	0	0.00
City of Hoxie	31	9,454	7,478	102,616	5,892	97,034	706	211.72	106	565	4,888	106	105.86
City of Hoxie	35	4,440	4,440	40,362	7,980	5,091	4,459	1,337.71	669	3,567	6,042	669	668.85
City of Humphrey	35	2,492	1,800	17,461	0	43,130	0	0.00	0	0	0	0	0.00
City of Huntsville	35	13,113	8,400	105,790	0	218,069	0	0.00	0	0	0	0	0.00
City of Huntington	35	8,880	8,880	90,382	1,560	57,234	4,191	1,257.18	629	3,352	322	0	0.00
City of Imboden	35	24,000	24,000	282,639	17,316	33,738	31,466	9,439.91	4,720	25,173	8,600	0	0.00
City of Jasper	35	14,280	14,280	126,576	9,060	3,115	15,608	4,682.42	2,341	12,486	4,993	0	0.00
City of Joiner	35	6,360	6,360	62,007	3,000	30,812	3,944	1,183.10	592	3,155	1,889	0	0.00
City of Jonesboro	20	939,686	541,202	5,809,346	82,500	10,040,971	0	0.00	0	0	82,500	0	0.00
City of Jonesboro	31	1,413,924	696,225	7,987,489	1,198,764	-1,746,267	1,230,552	369,165.74	184,583	984,442	879,306	0	0.00
City of Jonesboro	35	0	0	0	8,496	-70,100	8,862	2,658.62	1,329	7,090	5,749	0	0.00
City of Junction City	35	13,469	11,280	112,245	0	160,808	0	0.00	0	0	0	0	0.00
City of Keiser	35	8,520	8,520	94,171	3,348	45,983	6,092	1,827.59	914	4,874	1,602	0	0.00
City of Kensett	35	11,460	11,460	104,974	2,688	66,257	4,895	1,468.40	734	3,916	1,059	0	0.00
City of Lake City	35	11,880	11,880	152,050	4,080	86,852	8,242	2,472.70	1,236	6,594	1,223	0	0.00
City of Lake Village	35	15,000	15,000	173,080	0	137,540	4,493	1,347.92	674	3,594	0	0	0.00
City of Lavaca	35	10,200	10,200	113,491	7,644	56,466	7,209	2,162.77	1,081	5,767	5,501	0	0.00
City of Leachville	35	12,241	10,320	76,303	0	108,081	0	0.00	0	0	0	0	0.00
City of Lewisville	35	8,784	8,280	79,390	1,296	65,799	1,718	515.45	258	1,375	675	0	0.00
City of Little Rock	20	7,867,561	5,219,849	70,554,750	3,995,628	39,447,440	3,932,621	1,179,786.41	589,893	3,146,097	4,664,582 *	589,893	589,893.20
City of Little Rock	31	10,078,625	6,008,297	67,768,646	3,216,816	46,382,698	2,703,636	811,090.73	405,545	2,162,909	4,568,323 *	405,545	405,545.37
City of Lincoln	31	12,324	12,324	126,103	768	102,420	2,994	898.24	449	2,395	0	0	0.00

Arkansas Fire and Police Premium Tax Allocation

Consolidated Local Plan Base Benefit Actuarial Cost as of 1/1/2020 and Premium Tax Allocation for 2021

City	Dept	Total	Total	Base Ben	Valuation	Market	Base Ben	Premium	Available	Contribution	Adj. 2020	Prelim	Final
		Valuation	Base	Total	Necessary	Value	Actuarial	Tax 2021	Additional	To Be Eligible		Additional	2021
		<u>Benefits</u>	<u>Benefits</u>	<u>Acc Liab</u>	<u>Contrib</u>	<u>of Assets</u>	<u>Cost (BBAC)</u>	<u>30% BBAC</u>	<u>15% BBAC</u>	<u>Alloc 80% BBAC</u>	<u>Contribution *</u>	<u>Allocation</u>	<u>Allocation</u>
City of Lincoln	35	10,200	10,200	135,772	1,536	92,295	5,496	1,648.94	824	4,397	0	0	0.00
City of Lockesburg	35	10,980	10,980	135,011	3,528	94,979	5,061	1,518.30	759	4,049	1,896	0	0.00
City of Lonoke	21	0	0	0	3,752	-3,302	417	125.24	63	334	3,752	63	62.62
City of Lowell	21	7,955	7,955	70,683	17,220	-80,613	19,127	5,738.09	2,869	15,302	11,776	0	0.00
City of Lowell	31	96,044	48,022	663,502	70,620	836,283	0	0.00	0	0	70,620	0	0.00
City of Lowell	35	2,160	1,200	15,051	0	57,959	0	0.00	0	0	0	0	0.00
City of Luxora	35	3,900	3,900	42,709	0	200,934	0	0.00	0	0	0	0	0.00
City of Magazine	35	14,040	14,040	151,724	12,336	-22,671	22,047	6,614.17	3,307	17,638	6,531	0	0.00
City of Magnolia	21	181,803	150,503	1,698,479	42,324	1,146,175	69,823	20,946.89	10,473	55,858	20,924	0	0.00
City of Magnolia	31	180,930	171,012	2,755,335	60,012	2,360,482	49,918	14,975.31	7,488	39,934	40,884	7,488	7,487.66
City of Magnolia	35	14,536	14,520	140,729	6,636	76,430	8,129	2,438.60	1,219	6,503	4,241	0	0.00
City of Malvern	21	103,722	52,377	523,934	0	1,564,024	0	0.00	0	0	0	0	0.00
City of Malvern	31	157,462	152,876	1,436,019	0	1,991,643	0	0.00	0	0	0	0	0.00
City of Malvern	35	3,337	3,240	27,872	0	63,885	0	0.00	0	0	0	0	0.00
City of Mammoth Spring	35	10,800	10,800	117,163	0	58,044	7,474	2,242.16	1,121	5,979	0	0	0.00
City of Mansfield	35	8,160	8,160	89,072	864	68,776	2,566	769.75	385	2,053	0	0	0.00
City of Marianna	21	72,775	72,775	845,436	31,320	580,219	33,529	10,058.73	5,029	26,823	20,004	0	0.00
City of Marked Tree	35	17,989	16,549	176,110	0	344,685	0	0.00	0	0	0	0	0.00
City of Marmaduke	35	9,000	9,000	87,424	2,508	37,841	6,268	1,880.52	940	5,015	786	0	0.00
City of Marshall	35	30,300	30,300	358,576	24,624	-9,631	46,549	13,964.73	6,982	37,239	12,443	0	0.00
City of Marvell	35	17,880	17,880	152,316	7,752	87,179	8,235	2,470.40	1,235	6,588	4,976	0	0.00
City of McCrory	35	14,090	9,480	89,276	0	223,801	0	0.00	0	0	0	0	0.00
City of McGehee	21	19,070	13,777	151,169	0	535,177	0	0.00	0	0	0	0	0.00
City of McGehee	31	32,714	32,714	478,867	0	401,974	9,721	2,916.30	1,458	7,777	0	0	0.00
City of McGehee	35	9,063	9,063	70,358	528	50,670	2,489	746.69	373	1,991	0	0	0.00
City of McNeil	35	6,644	4,800	48,236	0	87,083	0	0.00	0	0	0	0	0.00
City of McRae	35	4,080	4,080	39,783	4,800	11,362	3,593	1,077.90	539	2,874	3,566	539	538.95
City of Melbourne	35	12,480	12,480	111,904	14,892	-66,044	22,496	6,748.91	3,374	17,997	8,473	0	0.00
City of Mena	31	47,657	39,292	439,022	0	643,294	0	0.00	0	0	0	0	0.00
City of Mena	35	8,786	6,120	37,476	0	140,270	0	0.00	0	0	0	0	0.00
City of Mineral Springs	35	5,280	5,280	49,413	0	66,901	0	0.00	0	0	0	0	0.00
City of Monette	35	14,700	14,700	146,568	12,720	-15,644	20,507	6,152.15	3,076	16,406	6,703	0	0.00
City of Monticello	31	62,234	53,941	608,184	0	791,569	0	0.00	0	0	0	0	0.00
City of Monticello	35	30,591	13,200	110,690	0	329,597	0	0.00	0	0	0	0	0.00
City of Montrose	35	4,320	4,320	44,242	3,780	17,123	3,428	1,028.51	514	2,743	2,795	514	514.26
City of Moro	35	6,000	6,000	70,746	4,440	40,405	3,836	1,150.73	575	3,069	3,238	575	575.37
City of Mountain Home	31	347,049	202,116	2,229,555	188,076	1,757,647	59,659	17,897.75	8,949	47,727	155,570	8,949	8,948.87
City of Mountain Home	35	14,880	14,880	87,934	15,480	-104,442	24,320	7,296.12	3,648	19,456	9,146	0	0.00
City of Mountain View	35	52,094	34,440	375,157	33,372	244,223	16,553	4,965.85	2,483	13,242	25,017	2,483	2,482.93
City of Mulberry	35	20,640	10,560	103,703	0	218,086	0	0.00	0	0	0	0	0.00
City of Murfreesboro	35	18,480	18,480	166,786	22,680	-110,997	35,118	10,535.30	5,268	28,094	13,029	0	0.00
City of Newark	35	11,967	9,720	87,469	1,632	94,331	0	0.00	0	0	1,632	0	0.00

Arkansas Fire and Police Premium Tax Allocation

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City	Dept	Total	Total	Base Ben	Valuation	Market	Base Ben	Premium	Available	Contribution	Adj. 2020	Prelim	Final	
		Valuation	Base	Total	Necessary	Value	Actuarial	Tax 2021	Additional	To Be Eligible		Additional	2021	Additional
		<u>Benefits</u>	<u>Benefits</u>	<u>Acc Liab</u>	<u>Contrib</u>	<u>of Assets</u>	<u>Cost (BBAC)</u>	<u>30% BBAC</u>	<u>15% BBAC</u>	<u>Alloc 80% BBAC</u>	<u>Contribution *</u>	<u>Allocation</u>	<u>100.00%</u>	
City of Newport	21	151,134	81,403	1,083,927	75,420	615,510	59,218	17,765.37	8,883	47,374	49,720	8,883	8,882.69	
City of Newport	31	131,239	77,799	765,387	0	1,253,948	0	0.00	0	0	0	0	0.00	
City of Newport	35	11,213	10,793	83,839	0	95,399	0	0.00	0	0	0	0	0.00	
City of Norman	35	9,840	8,040	71,009	4,128	40,467	3,861	1,158.35	579	3,089	3,023	0	0.00	
City of Norphlet	35	4,032	3,000	32,820	0	65,356	0	0.00	0	0	0	0	0.00	
City of North Crossett	35	10,380	10,380	79,182	9,588	-46,304	15,864	4,759.22	2,380	12,691	5,581	0	0.00	
City of North Little Rock	20	2,271,847	2,313,890	26,069,026	1,805,304	475	3,295,616	988,684.74	494,342	2,636,493	937,572	0	0.00	
City of North Little Rock	31	2,807,576	2,767,233	27,617,544	1,591,524	5,122,464	2,843,854	853,156.07	426,578	2,275,083	824,078	0	0.00	
City of Ola	35	23,361	16,080	159,779	0	266,442	0	0.00	0	0	0	0	0.00	
City of Oppelo	35	11,331	10,680	107,746	4,104	82,090	3,243	973.02	487	2,595	2,978	487	486.51	
City of Osceola	21	245,304	151,148	1,488,278	0	3,026,733	0	0.00	0	0	0	0	0.00	
City of Ozark	35	74,654	21,540	236,652	0	967,666	0	0.00	0	0	0	0	0.00	
City of Pangburn	35	22,280	21,000	194,010	0	224,815	0	0.00	0	0	0	0	0.00	
City of Paragould	21	242,703	134,835	1,602,949	159,732	501,964	139,188	41,756.31	20,878	111,350	102,355	0	0.00	
City of Paragould	31	178,770	171,642	1,818,404	60,444	762,143	133,534	40,060.13	20,030	106,827	20,480	0	0.00	
City of Paragould	35	2,400	2,400	18,040	3,780	-27,288	5,730	1,719.14	860	4,584	2,260	0	0.00	
City of Parkin	35	9,240	9,240	97,833	5,760	13,641	10,644	3,193.11	1,597	8,515	2,867	0	0.00	
City of Perla	35	2,400	2,400	13,816	5,868	-8,370	2,805	841.46	421	2,244	4,577	421	420.73	
City of Perryville	35	11,627	7,920	61,888	3,432	73,554	0	0.00	0	0	3,432	0	0.00	
City of Piggott	35	41,630	28,440	283,094	0	329,952	0	0.00	0	0	0	0	0.00	
City of Pine Bluff	20	1,939,786	1,226,714	13,581,308	571,992	14,647,499	0	0.00	0	0	557,441	*	0.00	
City of Pine Bluff	31	1,614,062	1,243,309	15,028,405	672,024	7,022,824	1,012,075	303,622.39	151,811	809,660	844,950	*	151,811	151,811.19
City of Plumerville	35	26,602	17,400	208,657	22,032	75,042	16,892	5,067.54	2,534	13,513	14,585	2,534	2,533.77	
City of Plainview	35	12,120	12,120	136,337	6,612	87,416	6,185	1,855.40	928	4,948	4,641	0	0.00	
City of Pocahontas	31	89,144	89,144	1,093,499	56,676	661,905	54,563	16,368.78	8,184	43,650	39,328	0	0.00	
City of Pocahontas	35	14,760	14,760	107,668	15,168	8,802	12,499	3,749.63	1,875	9,999	10,216	1,875	1,874.81	
City of Portland	35	11,700	11,700	108,331	0	159,069	0	0.00	0	0	0	0	0.00	
City of Prescott	35	19,380	19,380	176,765	0	161,917	1,877	563.13	282	1,502	0	0	0.00	
Pulaski Co FPD #5	35	20,520	14,040	96,678	10,224	-23,084	15,140	4,542.11	2,271	12,112	6,314	0	0.00	
City of Rector	35	18,120	18,120	166,394	4,224	96,350	8,855	2,656.51	1,328	7,084	1,675	0	0.00	
City of Rison	35	32,250	21,960	236,908	18,816	143,476	11,812	3,543.55	1,772	9,449	13,357	1,772	1,771.77	
City of Russell	35	6,600	6,600	57,612	5,148	24,283	4,214	1,264.07	632	3,371	3,836	632	632.03	
City of Russellville	31	329,875	286,910	3,890,165	0	2,808,352	136,764	41,029.21	20,515	109,411	0	0	0.00	
City of Russellville	35	65,640	11,640	103,837	0	350,649	0	0.00	0	0	0	0	0.00	
City of Salem	35	14,220	8,760	108,498	4,752	80,220	3,575	1,072.46	536	2,860	4,752	536	536.23	
City of Searcy	21	331,479	170,087	2,094,477	176,124	1,404,384	87,242	26,172.73	13,086	69,794	129,080	13,086	13,086.36	
City of Searcy	31	449,867	238,946	2,603,124	365,376	-317,608	369,242	110,772.65	55,386	295,394	270,461	0	0.00	
City of Searcy	35	11,340	9,240	68,800	19,224	-139,181	26,293	7,887.95	3,944	21,035	12,051	0	0.00	
Shannon Hills FID	35	6,731	4,320	44,661	6,384	585	5,572	1,671.63	836	4,458	4,700	836	835.81	
City of Sheridan	35	13,260	9,480	101,469	0	132,858	0	0.00	0	0	0	0	0.00	
City of Smackover	35	28,992	16,200	193,780	4,104	344,451	0	0.00	0	0	4,104	0	0.00	
City of Sparkman	35	20,940	6,240	71,168	4,992	160,225	0	0.00	0	0	4,992	0	0.00	

Arkansas Fire and Police Premium Tax Allocation

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		Valuation	Base	Total	Necessary	Value	Actuarial	Tax 2021	Additional	To Be Eligible		Additional	2021
		Benefits	Benefits	Acc Liab	Contrib	of Assets	Cost (BBAC)	30% BBAC	15% BBAC	Alloc 80% BBAC	Contribution *	Allocation	Allocation
City of Stamps	31	5,738	5,738	35,748	528	29,215	826	247.76	124	661	71	0	0.00
City of Stamps	35	27,240	27,240	289,780	5,472	151,694	17,457	5,237.09	2,619	13,966	817	0	0.00
City of Star City	35	57,034	22,680	192,905	20,064	276,079	0	0.00	0	0	20,064	0	0.00
City of Stephens	35	11,467	6,600	74,680	0	210,140	0	0.00	0	0	0	0	0.00
City of St Francis	35	3,000	3,000	45,220	3,216	-3,827	6,201	1,860.17	930	4,960	1,556	0	0.00
City of Strong	35	5,520	5,520	67,241	0	81,973	0	0.00	0	0	0	0	0.00
City of Stuttgart	21	202,030	84,179	826,950	0	1,669,117	0	0.00	0	0	0	0	0.00
City of Stuttgart	31	393,182	241,921	2,891,888	308,916	1,830,266	134,211	40,263.41	20,132	107,369	237,914	20,132	20,131.71
City of Stuttgart	35	8,400	8,400	72,779	9,360	-4,254	9,739	2,921.59	1,461	7,791	6,752	0	0.00
City of Sulphur Springs	35	5,400	5,400	66,336	2,592	49,764	2,095	628.49	314	1,676	1,849	314	314.25
City of Swifton	35	15,000	13,800	130,894	12,600	56,526	9,402	2,820.52	1,410	7,521	9,902	1,410	1,410.26
City of Taylor	35	17,760	17,760	209,061	10,152	43,621	20,915	6,274.54	3,137	16,732	4,462	0	0.00
City of Texarkana	31	535,823	412,994	4,220,340	35,832	5,610,610	0	0.00	0	0	35,832	0	0.00
City of Thornton	35	20,040	20,040	216,879	18,876	-39,867	32,458	9,737.41	4,869	25,966	10,264	0	0.00
City of Tillar	35	5,760	5,760	68,823	2,016	46,090	2,874	862.18	431	2,299	1,038	0	0.00
Tracy Area FPD	35	5,133	3,600	22,873	3,456	16,274	834	250.31	125	667	3,082	125	125.15
City of Trumann	31	42,111	42,111	530,580	13,584	255,028	34,836	10,450.67	5,225	27,868	3,608	0	0.00
City of Trumann	35	6,360	6,360	64,579	1,008	39,690	3,147	943.95	472	2,517	141	0	0.00
City of Tuckerman	35	9,660	9,660	91,966	6,612	-16,538	13,717	4,115.15	2,058	10,974	2,904	0	0.00
City of Turrell	35	1,440	1,440	13,969	1,476	9,073	619	185.69	93	495	1,100	93	92.85
City of Tyrnza	35	18,300	18,300	197,326	15,360	-22,764	27,824	8,347.18	4,174	22,259	7,934	0	0.00
City of Van Buren	31	137,669	170,367	2,588,565	134,460	930,884	209,566	62,869.79	31,435	167,653	74,434	0	0.00
City of Vilonia	35	17,760	17,760	160,890	6,156	106,496	6,877	2,062.96	1,031	5,501	4,053	0	0.00
City of Viola	35	10,200	10,200	115,836	12,540	-33,100	18,829	5,648.58	2,824	15,063	6,857	0	0.00
City of Wabbaseka	35	7,440	7,440	76,827	5,256	1,170	9,565	2,869.39	1,435	7,652	2,763	0	0.00
City of Waldo	35	6,000	6,000	53,494	6,624	21,252	4,076	1,222.82	611	3,261	4,770	611	611.41
City of Walnut Ridge	31	92,653	62,132	790,261	58,344	537,192	31,993	9,597.98	4,799	25,595	42,379	4,799	4,798.99
City of Walnut Ridge	35	28,332	18,960	200,923	23,088	50,143	19,062	5,718.54	2,859	15,249	15,124	0	0.00
City of Washington	35	3,000	3,000	34,875	1,584	15,011	2,511	753.34	377	2,009	580	0	0.00
City of Weiner	35	22,742	12,000	125,908	8,064	132,399	0	0.00	0	0	7,655	0	0.00
City of West Memphis	21	497,725	461,929	5,478,321	0	6,333,174	0	0.00	0	0	0	0	0.00
City of West Memphis	31	678,299	590,965	6,960,737	80,016	7,513,577	0	0.00	0	0	70,555	0	0.00
City of West Point	35	6,120	6,120	67,011	1,944	45,132	2,766	829.80	415	2,213	1,081	0	0.00
City of Wheatley	35	9,120	9,120	100,260	1,188	82,029	2,305	691.44	346	1,844	352	0	0.00
City of White Hall	35	14,160	12,360	126,968	1,344	113,919	1,650	494.88	247	1,320	0	0	0.00
City of Wilmot	35	6,480	6,480	74,551	0	75,449	0	0.00	0	0	0	0	0.00
City of Wilson	35	11,040	11,040	113,945	1,944	82,856	3,930	1,179.06	590	3,144	712	0	0.00
City of Wynne	31	45,233	34,795	355,982	15,192	184,058	21,735	6,520.45	3,260	17,388	9,115	0	0.00
City of Wynne	35	18,120	14,760	129,977	5,772	64,923	8,224	2,467.29	1,234	6,579	3,961	0	0.00
City of Wynne	38	5,400	5,400	85,989	0	109,878	0	0.00	0	0	0	0	0.00

Arkansas Fire and Police Premium Tax Allocation

Consolidated Local Plan Base Benefit Actuarial Cost as of 1/1/2020 and Premium Tax Allocation for 2021

<u>City</u>	<u>Dept</u>	<u>Total Valuation</u>	<u>Total Base Benefits</u>	<u>Base Ben Total Acc Liab</u>	<u>Valuation Necessary Contrib</u>	<u>Market Value of Assets</u>	<u>Base Ben Actuarial Cost (BBAC)</u>	<u>Premium Tax 2021 30% BBAC</u>	<u>Available Additional Alloc 15% BBAC</u>	<u>Contribution To Be Eligible Additional Adj. 2020 Contribution *</u>	<u>Prelim 2021 Additional Allocation</u>	<u>Final Additional Allocation 100.00%</u>	
Totals		52,591,023	36,552,935	416,283,489	25,135,100	267,849,162	23,113,405	6,934,021.47	3,466,693	18,490,724	24,330,593	1,514,560	1,514,559.82
							Total Fire	3,988,366.07	1,993,864.85		Total Fire	748,357.01	748,357.01
							Total Police	2,945,655.40	1,472,827.69		Total Police	766,202.81	766,202.81

Note: Many of these calculations will not match the actuarial valuation because they are based on base benefits. The base benefits for a plan are described as the minimum amount defined by law, that is: 50% of final salary for paid members, or \$100 per month for volunteer members, including the additional \$/month for years of service between 21 and 25 and % of salary for service over 25 years.

* These plans made additional contributions to ensure that they met the additional allocation threshold. Contributions listed do not include Premium Tax allocations.

**ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION
CALENDAR YEAR 2020
DISTRIBUTED JUNE 2021**

**LOPFI Volunteer Departments Excluding Consolidations Allocation
Section 5 Introduction**

Act 979 of 2011 established the new Premium Tax Allocation formula. The formula for the volunteer locations in LOPFI did not change with the new formula. The result of several subsections of ACA 24-11-214 is that premium tax is allocated to cover 100% of the calculated cost above the employer required contribution. The ratio of the required employer contribution to the total is by agreement, not by law, to be near 10%. The amount is set annually by the LOPFI board. The amount for 2021 is \$5.90 and the amount covered by premium tax is \$53.10. This is unchanged from 2019 and 2020.

	Police Portion	Fire Portion	Total
Premium Tax Allocation (\$53.1 per volunteer)	299,484.00	4,501,180.80	4,800,664.80
	299,484.00	4,501,180.80	4,800,664.80

Arkansas Fire and Police Premium Tax Allocation
LOPFI-only Volunteers Premium Tax Allocation for 2021

		LOPFI Active Volunteer <u>Firefighters</u>	LOPFI Active Volunteer <u>Police</u>	2021 LOPFI Only Cost per <u>Volunteer</u>	Portion Covered by <u>Location</u>	Portion Covered by <u>Premium Tax</u>	Cost to Location <u>Fire</u>	Cost to Location <u>Police</u>	Premium Tax Allocation <u>Fire</u>	Premium Tax Allocation <u>Police</u>
Allison Sycamore	106	4	0	59.00	5.90	53.10	283.20	-	2,548.80	-
Alma	116	25	0	59.00	5.90	53.10	1,770.00	-	15,930.00	-
Alexander	150	3	11	59.00	5.90	53.10	212.40	778.80	1,911.60	7,009.20
Alpena	195	12	0	59.00	5.90	53.10	849.60	-	7,646.40	-
Altus	205	17	0	59.00	5.90	53.10	1,203.60	-	10,832.40	-
Alzheimer	248	1	0	59.00	5.90	53.10	70.80	-	637.20	-
Amity	302	16	1	59.00	5.90	53.10	1,132.80	70.80	10,195.20	637.20
Antioch	310	13	0	59.00	5.90	53.10	920.40	-	8,283.60	-
Appleton Rural V F D	345	15	0	59.00	5.90	53.10	1,062.00	-	9,558.00	-
Arch Street Fpd #16	361	15	0	59.00	5.90	53.10	1,062.00	-	9,558.00	-
Arkadelphia	418	11	0	59.00	5.90	53.10	778.80	-	7,009.20	-
Arkansas City	507	15	0	59.00	5.90	53.10	1,062.00	-	9,558.00	-
Ashdown	604	21	5	59.00	5.90	53.10	1,486.80	354.00	13,381.20	3,186.00
Ash Flat	647	13	4	59.00	5.90	53.10	920.40	283.20	8,283.60	2,548.80
Atkins	701	24	3	59.00	5.90	53.10	1,699.20	212.40	15,292.80	1,911.60
Augusta	809	14	0	59.00	5.90	53.10	991.20	-	8,920.80	-
Austin	825	17	0	59.00	5.90	53.10	1,203.60	-	10,832.40	-
Avoca	833	25	0	59.00	5.90	53.10	1,770.00	-	15,930.00	-
Bald Knob	906	19	0	59.00	5.90	53.10	1,345.20	-	12,106.80	-
Barling	1007	19	6	59.00	5.90	53.10	1,345.20	424.80	12,106.80	3,823.20
Barton-Lexa	1074	45	0	59.00	5.90	53.10	3,186.00	-	28,674.00	-
Batesville	1104	14	16	59.00	5.90	53.10	991.20	1,132.80	8,920.80	10,195.20
Bauxite	1120	10	3	59.00	5.90	53.10	708.00	212.40	6,372.00	1,911.60
Bay	1201	22	3	59.00	5.90	53.10	1,557.60	212.40	14,018.40	1,911.60
Bay Village VFD	1228	2	0	59.00	5.90	53.10	141.60	-	1,274.40	-
Beaverfork	1260	14	0	59.00	5.90	53.10	991.20	-	8,920.80	-
Beaver Lake	1287	25	0	59.00	5.90	53.10	1,770.00	-	15,930.00	-
Bearden	1309	9	0	59.00	5.90	53.10	637.20	-	5,734.80	-
Beebe	1317	22	0	59.00	5.90	53.10	1,557.60	-	14,018.40	-
Bee Branch	1341	10	0	59.00	5.90	53.10	708.00	-	6,372.00	-
Belleville	1392	11	0	59.00	5.90	53.10	778.80	-	7,009.20	-
Bella Vista	1406	0	0	59.00	5.90	53.10	-	-	-	-
Benton	1503	0	2	59.00	5.90	53.10	-	141.60	-	1,274.40
Bentonville	1600	2	2	59.00	5.90	53.10	141.60	141.60	1,274.40	1,274.40
Bergman Vf Assoc	1627	7	0	59.00	5.90	53.10	495.60	-	4,460.40	-
Bigelow	1643	6	0	59.00	5.90	53.10	424.80	-	3,823.20	-
Bethesda	1694	15	0	59.00	5.90	53.10	1,062.00	-	9,558.00	-
Berryville	1708	18	2	59.00	5.90	53.10	1,274.40	141.60	11,469.60	1,274.40
Biggers-Reyno	1716	14	0	59.00	5.90	53.10	991.20	-	8,920.80	-
Big Creek	1724	13	0	59.00	5.90	53.10	920.40	-	8,283.60	-
Biscoe	1732	10	0	59.00	5.90	53.10	708.00	-	6,372.00	-
Bismarck Fire Pro Assoc	1740	12	0	59.00	5.90	53.10	849.60	-	7,646.40	-

Arkansas Fire and Police Premium Tax Allocation
LOPFI-only Volunteers Premium Tax Allocation for 2021

		LOPFI Active Volunteer <u>Firefighters</u>	LOPFI Active Volunteer <u>Police</u>	2021 LOPFI Only Cost per <u>Volunteer</u>	Portion Covered by <u>Location</u>	Portion Covered by <u>Premium Tax</u>	Cost to Location <u>Fire</u>	Cost to Location <u>Police</u>	Premium Tax Allocation <u>Fire</u>	Premium Tax Allocation <u>Police</u>
Black Rock	1759	0	0	59.00	5.90	53.10	-	-	-	-
Blytheville	1791	0	0	59.00	5.90	53.10	-	-	-	-
Bonanza	1856	22	0	59.00	5.90	53.10	1,557.60	-	14,018.40	-
Bono	1880	0	2	59.00	5.90	53.10	-	141.60	-	1,274.40
Bono FID	1899	23	0	59.00	5.90	53.10	1,628.40	-	14,655.60	-
Booneville	1902	14	0	59.00	5.90	53.10	991.20	-	8,920.80	-
Boston Mountain V F D	1945	17	0	59.00	5.90	53.10	1,203.60	-	10,832.40	-
Bradford	1996	14	3	59.00	5.90	53.10	991.20	212.40	8,920.80	1,911.60
Bradley	2003	9	2	59.00	5.90	53.10	637.20	141.60	5,734.80	1,274.40
Bradley County Rural VFD	2011	8	0	59.00	5.90	53.10	566.40	-	5,097.60	-
Brookland Fire Protection District	2062	28	0	59.00	5.90	53.10	1,982.40	-	17,841.60	-
Brinkley	2097	15	2	59.00	5.90	53.10	1,062.00	141.60	9,558.00	1,274.40
Brookland	2127	0	4	59.00	5.90	53.10	-	283.20	-	2,548.80
Bruno Fire Prot Dist	2178	10	0	59.00	5.90	53.10	708.00	-	6,372.00	-
Bryant	2194	0	12	59.00	5.90	53.10	-	849.60	-	7,646.40
Buena Vista	2224	4	0	59.00	5.90	53.10	283.20	-	2,548.80	-
Buford Vfd	2240	15	0	59.00	5.90	53.10	1,062.00	-	9,558.00	-
Bull Shoals	2283	15	1	59.00	5.90	53.10	1,062.00	70.80	9,558.00	637.20
Burnt Ridge	2356	11	0	59.00	5.90	53.10	778.80	-	7,009.20	-
Butterfield	2380	28	0	59.00	5.90	53.10	1,982.40	-	17,841.60	-
Cabot	2585	5	0	59.00	5.90	53.10	354.00	-	3,186.00	-
Caddo Valley	2682	15	9	59.00	5.90	53.10	1,062.00	637.20	9,558.00	5,734.80
Caldwell	2690	12	0	59.00	5.90	53.10	849.60	-	7,646.40	-
Cairo Volunteer Fire	2704	8	0	59.00	5.90	53.10	566.40	-	5,097.60	-
Calico Rock	2739	4	0	59.00	5.90	53.10	283.20	-	2,548.80	-
Calion	2763	20	0	59.00	5.90	53.10	1,416.00	-	12,744.00	-
Camden	2771	4	0	59.00	5.90	53.10	283.20	-	2,548.80	-
Calvert Township VF	2798	9	0	59.00	5.90	53.10	637.20	-	5,734.80	-
Camp	2844	10	0	59.00	5.90	53.10	708.00	-	6,372.00	-
Cammack Village	2852	0	2	59.00	5.90	53.10	-	141.60	-	1,274.40
Cane Creek	2860	10	0	59.00	5.90	53.10	708.00	-	6,372.00	-
Capps-Batavia Vfd	2879	21	0	59.00	5.90	53.10	1,486.80	-	13,381.20	-
Caraway	2887	20	0	59.00	5.90	53.10	1,416.00	-	12,744.00	-
Carlisle	2984	19	0	59.00	5.90	53.10	1,345.20	-	12,106.80	-
Carthage	3050	3	0	59.00	5.90	53.10	212.40	-	1,911.60	-
Cash	3085	11	0	59.00	5.90	53.10	778.80	-	7,009.20	-
Cave City	3093	23	8	59.00	5.90	53.10	1,628.40	566.40	14,655.60	5,097.60
Cave Springs Vfd	3107	20	3	59.00	5.90	53.10	1,416.00	212.40	12,744.00	1,911.60
Center	3158	7	0	59.00	5.90	53.10	495.60	-	4,460.40	-
Center Grove	3166	10	0	59.00	5.90	53.10	708.00	-	6,372.00	-
Centerton	3182	7	6	59.00	5.90	53.10	495.60	424.80	4,460.40	3,823.20
Central City	3190	2	1	59.00	5.90	53.10	141.60	70.80	1,274.40	637.20

Arkansas Fire and Police Premium Tax Allocation
LOPFI-only Volunteers Premium Tax Allocation for 2021

		LOPFI Active Volunteer <u>Firefighters</u>	LOPFI Active Volunteer <u>Police</u>	2021 LOPFI Only Cost per <u>Volunteer</u>	Portion Covered by <u>Location</u>	Portion Covered by <u>Premium Tax</u>	Cost to Location <u>Fire</u>	Cost to Location <u>Police</u>	Premium Tax Allocation <u>Fire</u>	Premium Tax Allocation <u>Police</u>
Chambersville Vfd	3239	6	0	59.00	5.90	53.10	424.80	-	3,823.20	-
Charleston	3271	17	0	59.00	5.90	53.10	1,203.60	-	10,832.40	-
Charlotte Vfd	3301	9	0	59.00	5.90	53.10	637.20	-	5,734.80	-
Cherry Hill Vfd	3328	9	0	59.00	5.90	53.10	637.20	-	5,734.80	-
Cherokee Village	3336	3	7	59.00	5.90	53.10	212.40	495.60	1,911.60	4,460.40
Cherry Valley	3344	6	1	59.00	5.90	53.10	424.80	70.80	3,823.20	637.20
Chidester	3387	13	0	59.00	5.90	53.10	920.40	-	8,283.60	-
Chimes Vfd	3395	13	0	59.00	5.90	53.10	920.40	-	8,283.60	-
Choctaw	3417	15	0	59.00	5.90	53.10	1,062.00	-	9,558.00	-
Cincinnati Vfd	3441	13	0	59.00	5.90	53.10	920.40	-	8,283.60	-
Clarendon	3484	13	0	59.00	5.90	53.10	920.40	-	8,283.60	-
Clarksville	3573	20	0	59.00	5.90	53.10	1,416.00	-	12,744.00	-
Clinton	3689	23	0	59.00	5.90	53.10	1,628.40	-	14,655.60	-
Collegeville	3719	24	0	59.00	5.90	53.10	1,699.20	-	15,292.80	-
Colt	3743	14	0	59.00	5.90	53.10	991.20	-	8,920.80	-
Coal Hill	3751	10	1	59.00	5.90	53.10	708.00	70.80	6,372.00	637.20
Concord	3778	0	0	59.00	5.90	53.10	-	-	-	-
Conway	3786	0	0	59.00	5.90	53.10	-	-	-	-
Cooterneck	3794	8	0	59.00	5.90	53.10	566.40	-	5,097.60	-
Compton Vol Fire Assoc	3808	6	0	59.00	5.90	53.10	424.80	-	3,823.20	-
Conway County	3832	142	0	59.00	5.90	53.10	10,053.60	-	90,482.40	-
Cord Vfd	3867	9	0	59.00	5.90	53.10	637.20	-	5,734.80	-
Corning	3875	14	0	59.00	5.90	53.10	991.20	-	8,920.80	-
Cotter	3972	11	0	59.00	5.90	53.10	778.80	-	7,009.20	-
Cotter/Gassville	3980	11	0	59.00	5.90	53.10	778.80	-	7,009.20	-
BDR Rural Fire Dist #1 Crawford C	4057	50	0	59.00	5.90	53.10	3,540.00	-	31,860.00	-
Cotton Plant	4065	3	0	59.00	5.90	53.10	212.40	-	1,911.60	-
Cottonwood Rural Fire Assoc	4073	11	0	59.00	5.90	53.10	778.80	-	7,009.20	-
County Line Vfd	4081	10	0	59.00	5.90	53.10	708.00	-	6,372.00	-
Cove Rural V F D	4111	10	0	59.00	5.90	53.10	708.00	-	6,372.00	-
Crawfordsville	4170	11	0	59.00	5.90	53.10	778.80	-	7,009.20	-
Crow Mountain	4251	27	0	59.00	5.90	53.10	1,911.60	-	17,204.40	-
Crossett	4278	1	1	59.00	5.90	53.10	70.80	70.80	637.20	637.20
Crystal FPD #24	4286	15	0	59.00	5.90	53.10	1,062.00	-	9,558.00	-
Curtis Rural	4308	2	0	59.00	5.90	53.10	141.60	-	1,274.40	-
Dalton Vfd	4332	14	0	59.00	5.90	53.10	991.20	-	8,920.80	-
Damascus	4340	9	0	59.00	5.90	53.10	637.20	-	5,734.80	-
Danville	4464	19	0	59.00	5.90	53.10	1,345.20	-	12,106.80	-
Dardanelle	4553	18	1	59.00	5.90	53.10	1,274.40	70.80	11,469.60	637.20
Deann	4634	7	0	59.00	5.90	53.10	495.60	-	4,460.40	-
Decatur	4669	12	7	59.00	5.90	53.10	849.60	495.60	7,646.40	4,460.40
Deer Volunteer Fire	4685	11	0	59.00	5.90	53.10	778.80	-	7,009.20	-

Arkansas Fire and Police Premium Tax Allocation
LOPFI-only Volunteers Premium Tax Allocation for 2021

		LOPFI Active Volunteer <u>Firefighters</u>	LOPFI Active Volunteer <u>Police</u>	2021 LOPFI Only Cost per <u>Volunteer</u>	Portion Covered by <u>Location</u>	Portion Covered by <u>Premium Tax</u>	Cost to Location <u>Fire</u>	Cost to Location <u>Police</u>	Premium Tax Allocation <u>Fire</u>	Premium Tax Allocation <u>Police</u>
Delaware	4715	17	0	59.00	5.90	53.10	1,203.60	-	10,832.40	-
DeQueen	4766	20	0	59.00	5.90	53.10	1,416.00	-	12,744.00	-
Dermott	4812	18	0	59.00	5.90	53.10	1,274.40	-	11,469.60	-
Des Arc	4855	17	6	59.00	5.90	53.10	1,203.60	424.80	10,832.40	3,823.20
DeValls Bluff	4863	5	0	59.00	5.90	53.10	354.00	-	3,186.00	-
Desha	4871	17	0	59.00	5.90	53.10	1,203.60	-	10,832.40	-
DeWitt	4960	19	0	59.00	5.90	53.10	1,345.20	-	12,106.80	-
Diaz	5010	13	2	59.00	5.90	53.10	920.40	141.60	8,283.60	1,274.40
Dierks	5029	0	3	59.00	5.90	53.10	-	212.40	-	1,911.60
District 7 Crawford Co	5037	11	0	59.00	5.90	53.10	778.80	-	7,009.20	-
Dodd Mountain V F D	5045	7	0	59.00	5.90	53.10	495.60	-	4,460.40	-
Dumas	5053	20	0	59.00	5.90	53.10	1,416.00	-	12,744.00	-
Dover	5169	14	1	59.00	5.90	53.10	991.20	70.80	8,920.80	637.20
Dyess	5266	11	0	59.00	5.90	53.10	778.80	-	7,009.20	-
Earle	5355	14	0	59.00	5.90	53.10	991.20	-	8,920.80	-
East Camden	5363	10	0	59.00	5.90	53.10	708.00	-	6,372.00	-
East End Fire Protection District	5371	44	0	59.00	5.90	53.10	3,115.20	-	28,036.80	-
East Pulaski County	5398	8	0	59.00	5.90	53.10	566.40	-	5,097.60	-
Elaine	5401	16	0	59.00	5.90	53.10	1,132.80	-	10,195.20	-
El Dorado	5460	0	0	59.00	5.90	53.10	-	-	-	-
Elkins	5568	26	3	59.00	5.90	53.10	1,840.80	212.40	16,567.20	1,911.60
Elm Springs	5614	0	10	59.00	5.90	53.10	-	708.00	-	6,372.00
Emmett	5630	8	0	59.00	5.90	53.10	566.40	-	5,097.60	-
EMP Rural Fire Assoc.	5649	18	0	59.00	5.90	53.10	1,274.40	-	11,469.60	-
England	5657	20	0	59.00	5.90	53.10	1,416.00	-	12,744.00	-
Etowah Vfd	5738	13	0	59.00	5.90	53.10	920.40	-	8,283.60	-
Eudora	5762	12	0	59.00	5.90	53.10	849.60	-	7,646.40	-
Evansville V F D	5819	9	0	59.00	5.90	53.10	637.20	-	5,734.80	-
Eureka Springs	5851	17	8	59.00	5.90	53.10	1,203.60	566.40	10,832.40	5,097.60
Evening Shade	5878	10	0	59.00	5.90	53.10	708.00	-	6,372.00	-
Faircrest	5924	21	0	59.00	5.90	53.10	1,486.80	-	13,381.20	-
Fairfield Bay	5959	30	0	59.00	5.90	53.10	2,124.00	-	19,116.00	-
Fairview FPD (Searcy)	5983	11	0	59.00	5.90	53.10	778.80	-	7,009.20	-
Fairview Rural FD (Flippin)	5991	8	0	59.00	5.90	53.10	566.40	-	5,097.60	-
Farmington	6041	20	7	59.00	5.90	53.10	1,416.00	495.60	12,744.00	4,460.40
Fayetteville	6149	0	0	59.00	5.90	53.10	-	-	-	-
Fifty Six	6203	6	0	59.00	5.90	53.10	424.80	-	3,823.20	-
Fisher	6254	13	0	59.00	5.90	53.10	920.40	-	8,283.60	-
Fire District #6 Crawford County	6262	4	0	59.00	5.90	53.10	283.20	-	2,548.80	-
Flippin	6300	13	3	59.00	5.90	53.10	920.40	212.40	8,283.60	1,911.60
Floral Vfd	6327	6	0	59.00	5.90	53.10	424.80	-	3,823.20	-
Fordyce	6343	10	0	59.00	5.90	53.10	708.00	-	6,372.00	-

Arkansas Fire and Police Premium Tax Allocation
LOPFI-only Volunteers Premium Tax Allocation for 2021

		LOPFI Active Volunteer <u>Firefighters</u>	LOPFI Active Volunteer <u>Police</u>	2021 LOPFI Only Cost per <u>Volunteer</u>	Portion Covered by <u>Location</u>	Portion Covered by <u>Premium Tax</u>	Cost to Location <u>Fire</u>	Cost to Location <u>Police</u>	Premium Tax Allocation <u>Fire</u>	Premium Tax Allocation <u>Police</u>
Foreman	6351	13	0	59.00	5.90	53.10	920.40	-	8,283.60	-
Forrest City	6440	7	5	59.00	5.90	53.10	495.60	354.00	4,460.40	3,186.00
Fort Smith	6548	0	3	59.00	5.90	53.10	-	212.40	-	1,911.60
Fountain Lake	6580	22	0	59.00	5.90	53.10	1,557.60	-	14,018.40	-
Fox Vfd	6629	16	0	59.00	5.90	53.10	1,132.80	-	10,195.20	-
Frenchport Vfd	6645	22	0	59.00	5.90	53.10	1,557.60	-	14,018.40	-
Friendship	6653	0	0	59.00	5.90	53.10	-	-	-	-
Gallatin	6807	11	0	59.00	5.90	53.10	778.80	-	7,009.20	-
Garland	6831	6	0	59.00	5.90	53.10	424.80	-	3,823.20	-
Garnett	6890	16	0	59.00	5.90	53.10	1,132.80	-	10,195.20	-
Gassville	6939	15	5	59.00	5.90	53.10	1,062.00	354.00	9,558.00	3,186.00
Gentry	7048	23	6	59.00	5.90	53.10	1,628.40	424.80	14,655.60	3,823.20
Gillett	7137	9	0	59.00	5.90	53.10	637.20	-	5,734.80	-
Gillham	7188	11	0	59.00	5.90	53.10	778.80	-	7,009.20	-
Glenwood	7242	15	6	59.00	5.90	53.10	1,062.00	424.80	9,558.00	3,823.20
Goshen	7269	0	0	59.00	5.90	53.10	-	-	-	-
Goshen Fire Dist Assoc	7277	14	0	59.00	5.90	53.10	991.20	-	8,920.80	-
Gosnell	7331	17	0	59.00	5.90	53.10	1,203.60	-	10,832.40	-
Grady	7358	14	0	59.00	5.90	53.10	991.20	-	8,920.80	-
Gould	7366	13	0	59.00	5.90	53.10	920.40	-	8,283.60	-
Gravette	7374	20	1	59.00	5.90	53.10	1,416.00	70.80	12,744.00	637.20
Gravel Ridge Fire Protection Dist.	7390	18	0	59.00	5.90	53.10	1,274.40	-	11,469.60	-
Grayson Fire Assoc	7412	4	0	59.00	5.90	53.10	283.20	-	2,548.80	-
Green Forest	7439	22	1	59.00	5.90	53.10	1,557.60	70.80	14,018.40	637.20
Greenbrier	7447	24	0	59.00	5.90	53.10	1,699.20	-	15,292.80	-
Greenland	7463	0	1	59.00	5.90	53.10	-	70.80	-	637.20
Greenwood	7471	29	0	59.00	5.90	53.10	2,053.20	-	18,478.80	-
Greenwood Rural	7498	13	0	59.00	5.90	53.10	920.40	-	8,283.60	-
Greers Ferry	7544	23	0	59.00	5.90	53.10	1,628.40	-	14,655.60	-
Grover Township	7633	19	0	59.00	5.90	53.10	1,345.20	-	12,106.80	-
Gum Springs	7706	13	0	59.00	5.90	53.10	920.40	-	8,283.60	-
Grubbs	7730	20	0	59.00	5.90	53.10	1,416.00	-	12,744.00	-
Gurdon	7749	13	0	59.00	5.90	53.10	920.40	-	8,283.60	-
Guy Community	7757	13	0	59.00	5.90	53.10	920.40	-	8,283.60	-
Hackett	7765	19	1	59.00	5.90	53.10	1,345.20	70.80	12,106.80	637.20
Hagarville Rfd #3	7846	13	0	59.00	5.90	53.10	920.40	-	8,283.60	-
Halley	7889	7	0	59.00	5.90	53.10	495.60	-	4,460.40	-
Hamburg	7935	25	0	59.00	5.90	53.10	1,770.00	-	15,930.00	-
Hampton	8044	13	0	59.00	5.90	53.10	920.40	-	8,283.60	-
Hand Cove Fire Prot Dist	8079	22	0	59.00	5.90	53.10	1,557.60	-	14,018.40	-
Hardin	8125	8	0	59.00	5.90	53.10	566.40	-	5,097.60	-
Hardy	8133	23	1	59.00	5.90	53.10	1,628.40	70.80	14,655.60	637.20

Arkansas Fire and Police Premium Tax Allocation
LOPFI-only Volunteers Premium Tax Allocation for 2021

		LOPFI Active Volunteer <u>Firefighters</u>	LOPFI Active Volunteer <u>Police</u>	2021 LOPFI Only Cost per <u>Volunteer</u>	Portion Covered by <u>Location</u>	Portion Covered by <u>Premium Tax</u>	Cost to Location <u>Fire</u>	Cost to Location <u>Police</u>	Premium Tax Allocation <u>Fire</u>	Premium Tax Allocation <u>Police</u>
Harmon Volunteer Fire	8141	13	0	59.00	5.90	53.10	920.40	-	8,283.60	-
Harrell	8168	18	0	59.00	5.90	53.10	1,274.40	-	11,469.60	-
Harrisburg	8230	17	0	59.00	5.90	53.10	1,203.60	-	10,832.40	-
Harrison	8346	4	7	59.00	5.90	53.10	283.20	495.60	2,548.80	4,460.40
Hartford	8435	10	0	59.00	5.90	53.10	708.00	-	6,372.00	-
Haskell	8478	16	3	59.00	5.90	53.10	1,132.80	212.40	10,195.20	1,911.60
Hatfield Volunteer Fire Rescue	8494	15	0	59.00	5.90	53.10	1,062.00	-	9,558.00	-
Hazen	8532	18	0	59.00	5.90	53.10	1,274.40	-	11,469.60	-
Heber Springs	8621	21	0	59.00	5.90	53.10	1,486.80	-	13,381.20	-
Helena-West Helena	8648	10	4	59.00	5.90	53.10	708.00	283.20	6,372.00	2,548.80
Hector	8656	0	1	59.00	5.90	53.10	-	70.80	-	637.20
Hermitage	8664	8	3	59.00	5.90	53.10	566.40	212.40	5,097.60	1,911.60
Hensley Vfd	8753	8	0	59.00	5.90	53.10	566.40	-	5,097.60	-
Hickory Creek	8826	5	0	59.00	5.90	53.10	354.00	-	3,186.00	-
Hickory Ridge	8834	16	0	59.00	5.90	53.10	1,132.80	-	10,195.20	-
Higginson Vfd	8842	11	3	59.00	5.90	53.10	778.80	212.40	7,009.20	1,911.60
Highfill	8850	27	7	59.00	5.90	53.10	1,911.60	495.60	17,204.40	4,460.40
Hilltop	8869	15	0	59.00	5.90	53.10	1,062.00	-	9,558.00	-
Highway 15 South	8877	15	0	59.00	5.90	53.10	1,062.00	-	9,558.00	-
Hilltop Vfd	8885	15	0	59.00	5.90	53.10	1,062.00	-	9,558.00	-
Highway 286 East	8893	17	0	59.00	5.90	53.10	1,203.60	-	10,832.40	-
Highland	8907	11	6	59.00	5.90	53.10	778.80	424.80	7,009.20	3,823.20
Holland	8915	15	0	59.00	5.90	53.10	1,062.00	-	9,558.00	-
Holly Grove	8923	10	1	59.00	5.90	53.10	708.00	70.80	6,372.00	637.20
Hollis Vfd	8931	14	0	59.00	5.90	53.10	991.20	-	8,920.80	-
Holiday Island	9008	13	0	59.00	5.90	53.10	920.40	-	8,283.60	-
Hon Vfd	9016	6	0	59.00	5.90	53.10	424.80	-	3,823.20	-
Hope	9024	3	0	59.00	5.90	53.10	212.40	-	1,911.60	-
Hopewell Fire District	9032	3	0	59.00	5.90	53.10	212.40	-	1,911.60	-
Horatio	9067	20	0	59.00	5.90	53.10	1,416.00	-	12,744.00	-
Horseshoe Lake	9083	13	0	59.00	5.90	53.10	920.40	-	8,283.60	-
Hot Springs	9113	0	0	59.00	5.90	53.10	-	-	-	-
Hot Springs Village	9210	10	0	59.00	5.90	53.10	708.00	-	6,372.00	-
Hoxie	9326	14	3	59.00	5.90	53.10	991.20	212.40	8,920.80	1,911.60
Hughes	9415	11	0	59.00	5.90	53.10	778.80	-	7,009.20	-
Humphrey	9512	11	0	59.00	5.90	53.10	778.80	-	7,009.20	-
Hwy 94 East	9547	8	0	59.00	5.90	53.10	566.40	-	5,097.60	-
Huntsville	9628	14	7	59.00	5.90	53.10	991.20	495.60	8,920.80	4,460.40
Huntington	9717	10	0	59.00	5.90	53.10	708.00	-	6,372.00	-
Huttig	9814	13	0	59.00	5.90	53.10	920.40	-	8,283.60	-
Highway 70 West Fire Protection A	9911	20	0	59.00	5.90	53.10	1,416.00	-	12,744.00	-
Imboden	10014	13	0	59.00	5.90	53.10	920.40	-	8,283.60	-

Arkansas Fire and Police Premium Tax Allocation
LOPFI-only Volunteers Premium Tax Allocation for 2021

		LOPFI Active Volunteer <u>Firefighters</u>	LOPFI Active Volunteer <u>Police</u>	2021 LOPFI Only Cost per <u>Volunteer</u>	Portion Covered by <u>Location</u>	Portion Covered by <u>Premium Tax</u>	Cost to Location <u>Fire</u>	Cost to Location <u>Police</u>	Premium Tax Allocation <u>Fire</u>	Premium Tax Allocation <u>Police</u>
Inspiration Point	10030	14	0	59.00	5.90	53.10	991.20	-	8,920.80	-
Ione Community Fire	10065	6	0	59.00	5.90	53.10	424.80	-	3,823.20	-
Jacksonville	10219	0	0	59.00	5.90	53.10	-	-	-	-
Johnson Co Rfd #1(Ludwig)	10308	5	0	59.00	5.90	53.10	354.00	-	3,186.00	-
Jasper	10316	7	0	59.00	5.90	53.10	495.60	-	4,460.40	-
Johnson Co Rfd #2(Harmony)	10324	8	0	59.00	5.90	53.10	566.40	-	5,097.60	-
Johnson Co Rfd #4(Hartman)	10340	12	0	59.00	5.90	53.10	849.60	-	7,646.40	-
Johnson Co Rfd #5(Flat Rock)	10359	10	0	59.00	5.90	53.10	708.00	-	6,372.00	-
Johnson Co Rfd #7(Lutherville)	10375	10	0	59.00	5.90	53.10	708.00	-	6,372.00	-
Johnson	10383	14	0	59.00	5.90	53.10	991.20	-	8,920.80	-
Joiner	10405	12	0	59.00	5.90	53.10	849.60	-	7,646.40	-
Johnson Co Rfd #8(Coal Hill)	10413	22	0	59.00	5.90	53.10	1,557.60	-	14,018.40	-
Jonesboro	10502	0	1	59.00	5.90	53.10	-	70.80	-	637.20
Joplin Vfd	10529	16	0	59.00	5.90	53.10	1,132.80	-	10,195.20	-
Judsonia	10588	18	5	59.00	5.90	53.10	1,274.40	354.00	11,469.60	3,186.00
Junction City	10618	10	1	59.00	5.90	53.10	708.00	70.80	6,372.00	637.20
Keiser	10707	15	0	59.00	5.90	53.10	1,062.00	-	9,558.00	-
Kensett	10804	9	4	59.00	5.90	53.10	637.20	283.20	5,734.80	2,548.80
Keo	10812	8	0	59.00	5.90	53.10	566.40	-	5,097.60	-
Kibler	10839	0	0	59.00	5.90	53.10	-	-	-	-
Knoxville Vfd	10855	5	0	59.00	5.90	53.10	354.00	-	3,186.00	-
Lamar	10863	13	0	59.00	5.90	53.10	920.40	-	8,283.60	-
Krooked Kreek Vfp Assoc, Inc	10871	19	0	59.00	5.90	53.10	1,345.20	-	12,106.80	-
Lake City	11002	20	0	59.00	5.90	53.10	1,416.00	-	12,744.00	-
Lake Hamilton	11040	24	0	59.00	5.90	53.10	1,699.20	-	15,292.80	-
Lake Maumelle Area Rfd	11061	31	0	59.00	5.90	53.10	2,194.80	-	19,753.20	-
Lake Norrell Area	11088	10	0	59.00	5.90	53.10	708.00	-	6,372.00	-
Lakeview	11118	0	3	59.00	5.90	53.10	-	212.40	-	1,911.60
Lake Village	11207	21	1	59.00	5.90	53.10	1,486.80	70.80	13,381.20	637.20
Landis Vfd	11266	13	0	59.00	5.90	53.10	920.40	-	8,283.60	-
Lavaca	11304	15	3	59.00	5.90	53.10	1,062.00	212.40	9,558.00	1,911.60
Lawson-Urbana	11320	11	0	59.00	5.90	53.10	778.80	-	7,009.20	-
Lazy Acres Vfd	11339	6	0	59.00	5.90	53.10	424.80	-	3,823.20	-
Leachville	11401	20	0	59.00	5.90	53.10	1,416.00	-	12,744.00	-
Lead Hill Vfd	11436	12	0	59.00	5.90	53.10	849.60	-	7,646.40	-
Lepanto	11509	21	0	59.00	5.90	53.10	1,486.80	-	13,381.20	-
Leslie	11517	13	0	59.00	5.90	53.10	920.40	-	8,283.60	-
Lewisville	11525	20	0	59.00	5.90	53.10	1,416.00	-	12,744.00	-
Liberty	11533	22	0	59.00	5.90	53.10	1,557.60	-	14,018.40	-
Little Flock	11576	13	2	59.00	5.90	53.10	920.40	141.60	8,283.60	1,274.40
Little Rock	11606	0	0	59.00	5.90	53.10	-	-	-	-
Lincoln	11614	11	9	59.00	5.90	53.10	778.80	637.20	7,009.20	5,734.80

Arkansas Fire and Police Premium Tax Allocation
LOPFI-only Volunteers Premium Tax Allocation for 2021

		LOPFI Active Volunteer <u>Firefighters</u>	LOPFI Active Volunteer <u>Police</u>	2021 LOPFI Only Cost per <u>Volunteer</u>	Portion Covered by <u>Location</u>	Portion Covered by <u>Premium Tax</u>	Cost to Location <u>Fire</u>	Cost to Location <u>Police</u>	Premium Tax Allocation <u>Fire</u>	Premium Tax Allocation <u>Police</u>
Linwood/Moscow	11649	15	0	59.00	5.90	53.10	1,062.00	-	9,558.00	-
Lockesburg	11703	22	0	59.00	5.90	53.10	1,557.60	-	14,018.40	-
London	11754	23	0	59.00	5.90	53.10	1,628.40	-	14,655.60	-
Lone Rock Vfd	11762	8	0	59.00	5.90	53.10	566.40	-	5,097.60	-
Lonoke	11800	22	0	59.00	5.90	53.10	1,557.60	-	14,018.40	-
Louann	11851	10	0	59.00	5.90	53.10	708.00	-	6,372.00	-
Lowell	11908	2	4	59.00	5.90	53.10	141.60	283.20	1,274.40	2,548.80
Luxora	11959	11	0	59.00	5.90	53.10	778.80	-	7,009.20	-
Lynn	11991	14	0	59.00	5.90	53.10	991.20	-	8,920.80	-
Magazine	12092	3	0	59.00	5.90	53.10	212.40	-	1,911.60	-
Magnet Cove	12149	11	0	59.00	5.90	53.10	778.80	-	7,009.20	-
Magnolia	12181	9	11	59.00	5.90	53.10	637.20	778.80	5,734.80	7,009.20
Malvern	12297	3	0	59.00	5.90	53.10	212.40	-	1,911.60	-
Mammoth Spring	12394	13	0	59.00	5.90	53.10	920.40	-	8,283.60	-
Manila	12483	28	0	59.00	5.90	53.10	1,982.40	-	17,841.60	-
Mansfield	12580	9	0	59.00	5.90	53.10	637.20	-	5,734.80	-
Marble Vfd	12637	4	0	59.00	5.90	53.10	283.20	-	2,548.80	-
Marianna	12688	18	0	59.00	5.90	53.10	1,274.40	-	11,469.60	-
Marion	12785	34	10	59.00	5.90	53.10	2,407.20	708.00	21,664.80	6,372.00
Marked Tree	12882	22	0	59.00	5.90	53.10	1,557.60	-	14,018.40	-
Marmaduke	12971	19	3	59.00	5.90	53.10	1,345.20	212.40	12,106.80	1,911.60
Marshall	13056	17	2	59.00	5.90	53.10	1,203.60	141.60	10,832.40	1,274.40
Marvell	13080	20	1	59.00	5.90	53.10	1,416.00	70.80	12,744.00	637.20
Maumelle	13188	10	0	59.00	5.90	53.10	708.00	-	6,372.00	-
Mayflower	13242	17	8	59.00	5.90	53.10	1,203.60	566.40	10,832.40	5,097.60
Maynard Vfd	13269	11	0	59.00	5.90	53.10	778.80	-	7,009.20	-
McCrary	13285	23	1	59.00	5.90	53.10	1,628.40	70.80	14,655.60	637.20
McGehee	13382	22	0	59.00	5.90	53.10	1,557.60	-	14,018.40	-
McNeil	13471	12	0	59.00	5.90	53.10	849.60	-	7,646.40	-
McRae	13587	8	0	59.00	5.90	53.10	566.40	-	5,097.60	-
Melbourne	13684	14	0	59.00	5.90	53.10	991.20	-	8,920.80	-
Melrose Vfd	13714	4	0	59.00	5.90	53.10	283.20	-	2,548.80	-
Mena	13773	21	0	59.00	5.90	53.10	1,486.80	-	13,381.20	-
Midland Vol Fire	13846	13	0	59.00	5.90	53.10	920.40	-	8,283.60	-
Milo	13862	17	0	59.00	5.90	53.10	1,203.60	-	10,832.40	-
Mineral Springs	13889	14	0	59.00	5.90	53.10	991.20	-	8,920.80	-
Monette	13986	20	0	59.00	5.90	53.10	1,416.00	-	12,744.00	-
Monticello	14087	10	0	59.00	5.90	53.10	708.00	-	6,372.00	-
Montrose	14184	8	0	59.00	5.90	53.10	566.40	-	5,097.60	-
Morning Star Fpa (Garland)	14214	17	0	59.00	5.90	53.10	1,203.60	-	10,832.40	-
Morning Star Vfd (Searcy)	14222	8	0	59.00	5.90	53.10	566.40	-	5,097.60	-
Moro	14257	5	0	59.00	5.90	53.10	354.00	-	3,186.00	-

Arkansas Fire and Police Premium Tax Allocation
LOPFI-only Volunteers Premium Tax Allocation for 2021

		LOPFI Active Volunteer <u>Firefighters</u>	LOPFI Active Volunteer <u>Police</u>	2021 LOPFI Only Cost per <u>Volunteer</u>	Portion Covered by <u>Location</u>	Portion Covered by <u>Premium Tax</u>	Cost to Location <u>Fire</u>	Cost to Location <u>Police</u>	Premium Tax Allocation <u>Fire</u>	Premium Tax Allocation <u>Police</u>
Morrilton	14273	28	0	59.00	5.90	53.10	1,982.40	-	17,841.60	-
Morrison	14281	13	0	59.00	5.90	53.10	920.40	-	8,283.60	-
Morrow Vfd	14303	15	0	59.00	5.90	53.10	1,062.00	-	9,558.00	-
Mount Holly	14338	17	0	59.00	5.90	53.10	1,203.60	-	10,832.40	-
Mountainburg	14362	26	3	59.00	5.90	53.10	1,840.80	212.40	16,567.20	1,911.60
Mountain Home	14389	11	5	59.00	5.90	53.10	778.80	354.00	7,009.20	3,186.00
Mountain Pine	14478	0	4	59.00	5.90	53.10	-	283.20	-	2,548.80
Mount Ida	14486	18	0	59.00	5.90	53.10	1,274.40	-	11,469.60	-
Mt Judea Area Vfd	14494	25	0	59.00	5.90	53.10	1,770.00	-	15,930.00	-
Mountain View	14524	27	0	59.00	5.90	53.10	1,911.60	-	17,204.40	-
Mulberry	14575	27	0	59.00	5.90	53.10	1,911.60	-	17,204.40	-
Murfreesboro	14672	13	0	59.00	5.90	53.10	920.40	-	8,283.60	-
Nashville	14877	22	0	59.00	5.90	53.10	1,557.60	-	14,018.40	-
Natural Dam Vfd	14907	4	0	59.00	5.90	53.10	283.20	-	2,548.80	-
New Blaine Rural Fd	14931	15	0	59.00	5.90	53.10	1,062.00	-	9,558.00	-
Newark	14974	17	0	59.00	5.90	53.10	1,203.60	-	10,832.40	-
Newport	15067	10	1	59.00	5.90	53.10	708.00	70.80	6,372.00	637.20
Nimrod/Aplin	15083	10	0	59.00	5.90	53.10	708.00	-	6,372.00	-
Nob Hill	15091	24	0	59.00	5.90	53.10	1,699.20	-	15,292.80	-
Norman	15156	11	0	59.00	5.90	53.10	778.80	-	7,009.20	-
Norfolk	15164	0	1	59.00	5.90	53.10	-	70.80	-	637.20
Norphlet	15172	17	1	59.00	5.90	53.10	1,203.60	70.80	10,832.40	637.20
Oil Trough	15202	14	0	59.00	5.90	53.10	991.20	-	8,920.80	-
Northeast Benton County	15229	43	0	59.00	5.90	53.10	3,044.40	-	27,399.60	-
Northeast Lakeside	15245	11	0	59.00	5.90	53.10	778.80	-	7,009.20	-
North Crossett	15253	14	0	59.00	5.90	53.10	991.20	-	8,920.80	-
Northeast Saline County District #1	15261	8	0	59.00	5.90	53.10	566.40	-	5,097.60	-
Northeast Greene County	15288	18	0	59.00	5.90	53.10	1,274.40	-	11,469.60	-
Northside Independence	15296	21	0	59.00	5.90	53.10	1,486.80	-	13,381.20	-
Northside Prairie	15318	9	0	59.00	5.90	53.10	637.20	-	5,734.80	-
North Little Rock	15369	0	0	59.00	5.90	53.10	-	-	-	-
North Pulaski Fire Protection Distri	15407	24	0	59.00	5.90	53.10	1,699.20	-	15,292.80	-
Oak Grove	15466	6	0	59.00	5.90	53.10	424.80	-	3,823.20	-
Oak Grove FPD #25	15474	14	0	59.00	5.90	53.10	991.20	-	8,920.80	-
Ola	15555	11	1	59.00	5.90	53.10	778.80	70.80	7,009.20	637.20
Oppelo	15660	16	1	59.00	5.90	53.10	1,132.80	70.80	10,195.20	637.20
Osceola	15768	7	5	59.00	5.90	53.10	495.60	354.00	4,460.40	3,186.00
Ouachita Co Fd #1	15792	11	0	59.00	5.90	53.10	778.80	-	7,009.20	-
Oxley Vfd	15822	5	0	59.00	5.90	53.10	354.00	-	3,186.00	-
Ozark	15857	18	7	59.00	5.90	53.10	1,274.40	495.60	11,469.60	4,460.40
Pangburn	15997	29	0	59.00	5.90	53.10	2,053.20	-	18,478.80	-
Paragould	16160	10	7	59.00	5.90	53.10	708.00	495.60	6,372.00	4,460.40

Arkansas Fire and Police Premium Tax Allocation
LOPFI-only Volunteers Premium Tax Allocation for 2021

		LOPFI Active Volunteer <u>Firefighters</u>	LOPFI Active Volunteer <u>Police</u>	2021 LOPFI Only Cost per <u>Volunteer</u>	Portion Covered by <u>Location</u>	Portion Covered by <u>Premium Tax</u>	Cost to Location <u>Fire</u>	Cost to Location <u>Police</u>	Premium Tax Allocation <u>Fire</u>	Premium Tax Allocation <u>Police</u>
Parks	16179	0	0	59.00	5.90	53.10	-	-	-	-
Parthenon Vfd	16195	12	0	59.00	5.90	53.10	849.60	-	7,646.40	-
Patterson	16233	12	2	59.00	5.90	53.10	849.60	141.60	7,646.40	1,274.40
Paris	16241	16	0	59.00	5.90	53.10	1,132.80	-	10,195.20	-
Parkin	16268	12	0	59.00	5.90	53.10	849.60	-	7,646.40	-
Pea Ridge	16276	45	0	59.00	5.90	53.10	3,186.00	-	28,674.00	-
Perla	16284	0	0	59.00	5.90	53.10	-	-	-	-
Peel Vol Fire & Rescue	16292	16	0	59.00	5.90	53.10	1,132.80	-	10,195.20	-
Perryville	16314	12	0	59.00	5.90	53.10	849.60	-	7,646.40	-
Philadelphia	16330	12	0	59.00	5.90	53.10	849.60	-	7,646.40	-
Piggott	16357	23	0	59.00	5.90	53.10	1,628.40	-	14,655.60	-
Pleasant Plains	16438	0	0	59.00	5.90	53.10	-	-	-	-
Pleasant Plains Fire	16446	18	0	59.00	5.90	53.10	1,274.40	-	11,469.60	-
Pine Bluff	16462	0	4	59.00	5.90	53.10	-	283.20	-	2,548.80
Pine Ridge Vfd	16489	5	0	59.00	5.90	53.10	354.00	-	3,186.00	-
Pine Village	16497	14	0	59.00	5.90	53.10	991.20	-	8,920.80	-
Pineville Vfd	16519	21	0	59.00	5.90	53.10	1,486.80	-	13,381.20	-
Piney Point	16527	20	0	59.00	5.90	53.10	1,416.00	-	12,744.00	-
Plumerville	16551	13	0	59.00	5.90	53.10	920.40	-	8,283.60	-
Plainview	16578	20	0	59.00	5.90	53.10	1,416.00	-	12,744.00	-
Pocahontas	16659	18	8	59.00	5.90	53.10	1,274.40	566.40	11,469.60	5,097.60
Ponca Vfd	16675	8	0	59.00	5.90	53.10	566.40	-	5,097.60	-
Pottsville	16683	22	9	59.00	5.90	53.10	1,557.60	637.20	14,018.40	5,734.80
Portland	16713	5	0	59.00	5.90	53.10	354.00	-	3,186.00	-
Prairie Grove	16756	25	5	59.00	5.90	53.10	1,770.00	354.00	15,930.00	3,186.00
Prescott	16799	11	0	59.00	5.90	53.10	778.80	-	7,009.20	-
Pulaski Co FPD #5	16853	5	0	59.00	5.90	53.10	354.00	-	3,186.00	-
Pyatt Rural Fire & Def Assoc	16918	13	0	59.00	5.90	53.10	920.40	-	8,283.60	-
Quail Creek	16926	6	0	59.00	5.90	53.10	424.80	-	3,823.20	-
Quitman	16934	11	0	59.00	5.90	53.10	778.80	-	7,009.20	-
Ravenden	16950	14	0	59.00	5.90	53.10	991.20	-	8,920.80	-
Rector	17043	18	2	59.00	5.90	53.10	1,274.40	141.60	11,469.60	1,274.40
Redfield	17132	21	2	59.00	5.90	53.10	1,486.80	141.60	13,381.20	1,274.40
Rison	17140	17	0	59.00	5.90	53.10	1,203.60	-	10,832.40	-
Richwood Vfd	17159	6	0	59.00	5.90	53.10	424.80	-	3,823.20	-
Riverdale	17167	4	0	59.00	5.90	53.10	283.20	-	2,548.80	-
Rockport	17205	0	0	59.00	5.90	53.10	-	-	-	-
Rockport Fire	17213	13	0	59.00	5.90	53.10	920.40	-	8,283.60	-
Rogers	17248	0	0	59.00	5.90	53.10	-	-	-	-
Rondo Vfd	17264	2	0	59.00	5.90	53.10	141.60	-	1,274.40	-
Round Mountain Vfd	17272	19	0	59.00	5.90	53.10	1,345.20	-	12,106.80	-
Rudd's Crossing Vfd	17280	8	0	59.00	5.90	53.10	566.40	-	5,097.60	-

Arkansas Fire and Police Premium Tax Allocation
LOPFI-only Volunteers Premium Tax Allocation for 2021

		LOPFI Active Volunteer <u>Firefighters</u>	LOPFI Active Volunteer <u>Police</u>	2021 LOPFI Only Cost per <u>Volunteer</u>	Portion Covered by <u>Location</u>	Portion Covered by <u>Premium Tax</u>	Cost to Location <u>Fire</u>	Cost to Location <u>Police</u>	Premium Tax Allocation <u>Fire</u>	Premium Tax Allocation <u>Police</u>
Rose Bud	17299	20	0	59.00	5.90	53.10	1,416.00	-	12,744.00	-
Ross Van Ness - Welford VFD	17302	14	0	59.00	5.90	53.10	991.20	-	8,920.80	-
Ruddell	17310	8	0	59.00	5.90	53.10	566.40	-	5,097.60	-
Runyan Acres	17320	9	0	59.00	5.90	53.10	637.20	-	5,734.80	-
Russell	17329	10	0	59.00	5.90	53.10	708.00	-	6,372.00	-
Russellville	17337	0	0	59.00	5.90	53.10	-	-	-	-
Salem	17531	22	0	59.00	5.90	53.10	1,557.60	-	14,018.40	-
Salem-Saline Co.	17558	30	0	59.00	5.90	53.10	2,124.00	-	19,116.00	-
Saratoga Vfd	17574	2	0	59.00	5.90	53.10	141.60	-	1,274.40	-
Sardis	17582	11	0	59.00	5.90	53.10	778.80	-	7,009.20	-
Scotland Area	17604	13	0	59.00	5.90	53.10	920.40	-	8,283.60	-
Scott Fire Prot. District	17612	11	0	59.00	5.90	53.10	778.80	-	7,009.20	-
Scranton Rural	17620	16	0	59.00	5.90	53.10	1,132.80	-	10,195.20	-
Searcy	17639	2	7	59.00	5.90	53.10	141.60	495.60	1,274.40	4,460.40
Sedgwick	17647	6	0	59.00	5.90	53.10	424.80	-	3,823.20	-
Shannon Hills	17655	0	4	59.00	5.90	53.10	-	283.20	-	2,548.80
Shannon Hills FID	17663	9	0	59.00	5.90	53.10	637.20	-	5,734.80	-
Shaw	17671	13	0	59.00	5.90	53.10	920.40	-	8,283.60	-
Shady Grove Fire & Rescue	17698	8	0	59.00	5.90	53.10	566.40	-	5,097.60	-
Sheridan	17744	28	0	59.00	5.90	53.10	1,982.40	-	17,841.60	-
Sherwood	17787	0	0	59.00	5.90	53.10	-	-	-	-
Siloam Springs	17833	4	0	59.00	5.90	53.10	283.20	-	2,548.80	-
Sixth District VFD (Pleasant Grove	17884	19	0	59.00	5.90	53.10	1,345.20	-	12,106.80	-
Smyrna Vfd	17922	4	0	59.00	5.90	53.10	283.20	-	2,548.80	-
Smackover	17930	18	0	59.00	5.90	53.10	1,274.40	-	11,469.60	-
Snowball V F D	17949	15	0	59.00	5.90	53.10	1,062.00	-	9,558.00	-
South Carroll Co Fire Assoc	17957	16	0	59.00	5.90	53.10	1,132.80	-	10,195.20	-
Southbend	17965	26	0	59.00	5.90	53.10	1,840.80	-	16,567.20	-
SE Jefferson Co Vfd	17973	10	0	59.00	5.90	53.10	708.00	-	6,372.00	-
Sparkman	17981	10	2	59.00	5.90	53.10	708.00	141.60	6,372.00	1,274.40
South Mountain V F D	18007	5	0	59.00	5.90	53.10	354.00	-	3,186.00	-
Southside V F D	18015	28	0	59.00	5.90	53.10	1,982.40	-	17,841.60	-
South Greene County	18023	15	0	59.00	5.90	53.10	1,062.00	-	9,558.00	-
Springdale	18031	0	0	59.00	5.90	53.10	-	-	-	-
Southridge	18058	16	0	59.00	5.90	53.10	1,132.80	-	10,195.20	-
Stamps	18139	21	0	59.00	5.90	53.10	1,486.80	-	13,381.20	-
Star City	18244	17	1	59.00	5.90	53.10	1,203.60	70.80	10,832.40	637.20
Stephens	18287	12	0	59.00	5.90	53.10	849.60	-	7,646.40	-
St. Charles, Town of	18317	10	0	59.00	5.90	53.10	708.00	-	6,372.00	-
St. Francis	18333	4	0	59.00	5.90	53.10	283.20	-	2,548.80	-
Strawberry	18376	12	0	59.00	5.90	53.10	849.60	-	7,646.40	-
Strickler Vfd	18392	8	0	59.00	5.90	53.10	566.40	-	5,097.60	-

Arkansas Fire and Police Premium Tax Allocation
LOPFI-only Volunteers Premium Tax Allocation for 2021

		LOPFI Active Volunteer <u>Firefighters</u>	LOPFI Active Volunteer <u>Police</u>	2021 LOPFI Only Cost per <u>Volunteer</u>	Portion Covered by <u>Location</u>	Portion Covered by <u>Premium Tax</u>	Cost to Location <u>Fire</u>	Cost to Location <u>Police</u>	Premium Tax Allocation <u>Fire</u>	Premium Tax Allocation <u>Police</u>
Strong	18430	14	0	59.00	5.90	53.10	991.20	-	8,920.80	-
Stuttgart	18546	6	0	59.00	5.90	53.10	424.80	-	3,823.20	-
Sulphur Rock	18724	10	0	59.00	5.90	53.10	708.00	-	6,372.00	-
Sulphur Springs	18732	6	8	59.00	5.90	53.10	424.80	566.40	3,823.20	5,097.60
Summit	18740	17	0	59.00	5.90	53.10	1,203.60	-	10,832.40	-
Sunnyland Rural	18775	10	0	59.00	5.90	53.10	708.00	-	6,372.00	-
Sunset Rural Vfd	18783	9	0	59.00	5.90	53.10	637.20	-	5,734.80	-
Swifton	18791	16	0	59.00	5.90	53.10	1,132.80	-	10,195.20	-
Taylor	18821	13	0	59.00	5.90	53.10	920.40	-	8,283.60	-
Texarkana	18929	0	1	59.00	5.90	53.10	-	70.80	-	637.20
Thornton	18953	10	0	59.00	5.90	53.10	708.00	-	6,372.00	-
Tillar	19038	14	0	59.00	5.90	53.10	991.20	-	8,920.80	-
Timbo	19048	26	0	59.00	5.90	53.10	1,840.80	-	16,567.20	-
Tinsman Volunteer Fire	19062	9	0	59.00	5.90	53.10	637.20	-	5,734.80	-
Tontitown, City of	19089	0	11	59.00	5.90	53.10	-	778.80	-	7,009.20
Tontitown Area VFD	19097	25	0	59.00	5.90	53.10	1,770.00	-	15,930.00	-
Tracy Area	19127	13	0	59.00	5.90	53.10	920.40	-	8,283.60	-
Trumann	19224	13	2	59.00	5.90	53.10	920.40	141.60	8,283.60	1,274.40
Tuckerman	19313	17	5	59.00	5.90	53.10	1,203.60	354.00	10,832.40	3,186.00
Tull Fire & Rescue	19321	6	0	59.00	5.90	53.10	424.80	-	3,823.20	-
Turrell	19356	3	0	59.00	5.90	53.10	212.40	-	1,911.60	-
Turtle Creek	19364	25	0	59.00	5.90	53.10	1,770.00	-	15,930.00	-
Tyronza	19372	17	2	59.00	5.90	53.10	1,203.60	141.60	10,832.40	1,274.40
Umpire	19380	9	0	59.00	5.90	53.10	637.20	-	5,734.80	-
Upper White Oak Lake	19386	6	0	59.00	5.90	53.10	424.80	-	3,823.20	-
Valley Springs V F D	19399	14	0	59.00	5.90	53.10	991.20	-	8,920.80	-
Van Buren	19410	0	8	59.00	5.90	53.10	-	566.40	-	5,097.60
Vandervoort	19429	11	0	59.00	5.90	53.10	778.80	-	7,009.20	-
Velvet Ridge	19445	15	0	59.00	5.90	53.10	1,062.00	-	9,558.00	-
Vilonia	19526	25	1	59.00	5.90	53.10	1,770.00	70.80	15,930.00	637.20
Viola	19615	10	0	59.00	5.90	53.10	708.00	-	6,372.00	-
Wabbaseka	19828	3	0	59.00	5.90	53.10	212.40	-	1,911.60	-
Waldo	19917	3	1	59.00	5.90	53.10	212.40	70.80	1,911.60	637.20
Waldron	20028	19	0	59.00	5.90	53.10	1,345.20	-	12,106.80	-
Walnut Ridge	20117	12	3	59.00	5.90	53.10	849.60	212.40	7,646.40	1,911.60
Ward	20168	11	6	59.00	5.90	53.10	778.80	424.80	7,009.20	3,823.20
Warren	20214	31	0	59.00	5.90	53.10	2,194.80	-	19,753.20	-
Washington	20311	13	0	59.00	5.90	53.10	920.40	-	8,283.60	-
Water Valley Vfd	20346	13	0	59.00	5.90	53.10	920.40	-	8,283.60	-
Watson Chapel	20354	14	0	59.00	5.90	53.10	991.20	-	8,920.80	-
Wedington V F D	20362	29	0	59.00	5.90	53.10	2,053.20	-	18,478.80	-
Weiner	20419	14	0	59.00	5.90	53.10	991.20	-	8,920.80	-

Arkansas Fire and Police Premium Tax Allocation
LOPFI-only Volunteers Premium Tax Allocation for 2021

		LOPFI Active Volunteer <u>Firefighters</u>	LOPFI Active Volunteer <u>Police</u>	2021 LOPFI Only Cost per <u>Volunteer</u>	Portion Covered by <u>Location</u>	Portion Covered by <u>Premium Tax</u>	Cost to Location <u>Fire</u>	Cost to Location <u>Police</u>	Premium Tax Allocation <u>Fire</u>	Premium Tax Allocation <u>Police</u>
Wescon	20486	24	0	59.00	5.90	53.10	1,699.20	-	15,292.80	-
Wesley Vfd	20494	8	0	59.00	5.90	53.10	566.40	-	5,097.60	-
West Fork	20508	34	8	59.00	5.90	53.10	2,407.20	566.40	21,664.80	5,097.60
West Memphis	20605	0	11	59.00	5.90	53.10	-	778.80	-	7,009.20
West Point	20656	6	0	59.00	5.90	53.10	424.80	-	3,823.20	-
West Pulaski Vfd	20664	42	0	59.00	5.90	53.10	2,973.60	-	26,762.40	-
Western Greene Co. Fire	20672	28	0	59.00	5.90	53.10	1,982.40	-	17,841.60	-
Western Grove Vfd	20680	23	0	59.00	5.90	53.10	1,628.40	-	14,655.60	-
Wheatley	20702	9	0	59.00	5.90	53.10	637.20	-	5,734.80	-
Wheeler Vfd	20710	22	0	59.00	5.90	53.10	1,557.60	-	14,018.40	-
White Bluff	20796	23	0	59.00	5.90	53.10	1,628.40	-	14,655.60	-
White Hall	20818	16	3	59.00	5.90	53.10	1,132.80	212.40	10,195.20	1,911.60
Whitehouse V F D	20834	17	0	59.00	5.90	53.10	1,203.60	-	10,832.40	-
Wickes Rvfd #2	20850	5	0	59.00	5.90	53.10	354.00	-	3,186.00	-
Williams Junction Vfd	20885	7	0	59.00	5.90	53.10	495.60	-	4,460.40	-
Wilmar	20907	7	0	59.00	5.90	53.10	495.60	-	4,460.40	-
Wilmot	21008	9	0	59.00	5.90	53.10	637.20	-	5,734.80	-
Woodlawn	21024	16	0	59.00	5.90	53.10	1,132.80	-	10,195.20	-
Wilson	21091	11	0	59.00	5.90	53.10	778.80	-	7,009.20	-
Wilton	21105	14	0	59.00	5.90	53.10	991.20	-	8,920.80	-
Winchester	21113	6	0	59.00	5.90	53.10	424.80	-	3,823.20	-
Wright-Pastoria Vfd	21156	9	0	59.00	5.90	53.10	637.20	-	5,734.80	-
Wynne	21199	12	0	59.00	5.90	53.10	849.60	-	7,646.40	-
Y-City Volunteer Fire	21296	11	0	59.00	5.90	53.10	778.80	-	7,009.20	-
Yellville	21393	17	0	59.00	5.90	53.10	1,203.60	-	10,832.40	-
Zinc Vfd	21431	10	0	59.00	5.90	53.10	708.00	-	6,372.00	-
101 - Gamaliel FPD #5	21700	18	0	59.00	5.90	53.10	1,274.40	-	11,469.60	-
	531	7,064	470				500,131.20	33,276.00	4,501,180.80	299,484.00
	Average Department	14.45	4.12				1,022.76	291.89	9,204.87	2,627.05

**ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION
CALENDAR YEAR 2020
DISTRIBUTED JUNE 2021**

**Allocation to LOPFI Paid Departments, Excluding Consolidations
Section 6 Introduction**

Act 979 of 2011 established the new Premium Tax Allocation formula. The formula for the paid LOPFI locations is set out in ACA 24-11-214(l) and 24-11-215(f) and further defined in Board Rule 12. The allocation is based on the Estimated Cost for the year times 40%. The Estimated Cost for the year is based on the current year LOPFI-only rate times the salary as of the end of the previous year, increased to reflect one-half year of salary increases. These calculations are shown on the following pages.

This part of the formula had a transition period from 2012-2015. Beginning with the 2016 allocation, the transition redistribution no longer applies.

There have been several locations that have added LOPFI coverage since 2011. It is our understanding that these locations adopt coverage at the uniform rate. Salary amounts for locations adopting coverage in the most recent year have been annualized.

	Police Portion	Fire Portion	Total
Premium Tax Allocation with Actives	19,709,882.06	16,735,886.03	36,445,768.09
Premium Tax - No Actives or Other Departments (page 2)	26,856.00	4,915.20	31,771.20
	19,736,738.06	16,740,801.23	36,477,539.29

Arkansas Fire and Police Premium Tax Allocation

LOPFI Paid Locations Premium Tax Allocation for 2021

Employers with Active Members only in Other Departments or with No Active Members

In some instances, a location may have an Unfunded Actuarial Accrued Liability but no active members within the department upon which to calculate a rate necessary to pay off said Liability. In such cases, LOPFI computes a Level Dollar Amortization of the UAAL, and the location pays it off over a closed number of years. The code did not anticipate a paid location without salary; the spirit of ACA 24-11-214/215 would suggest that these locations receive 40% of their annual costs, which are based on amounts provided by the LOPFI staff.

Location / Department	Location Number	Annual Dollar Contribution	Level Premium Tax Allocation (40%)
<u>Level Dollar Amortization of UAAL</u>			
Altheimer Police	248-22	11,088	4,435.20
Caddo Valley Fire	2682-33	6,516	2,606.40
Friendship Police	6653-22	2,328	931.20
Highfill Fire	8850-32	5,772	2,308.80
Luxora Police	11959-22	11,448	4,579.20
Montrose Police	14184-22	300	120.00
Perla Police	16284-22	2,220	888.00
Plainview Police	16578-22	2,748	1,099.20
Rison Police	17140-22	37,008	14,803.20
	Total:	79,428	31,771.20
	Total Fire:	12,288	4,915.20
	Total Police:	67,140	26,856.00

Arkansas Fire and Police Premium Tax Allocation
LOPFI Paid Locations Premium Tax Allocation for 2021

Location	Location	a	b	c	d	f	g	h	i	j	k
Code	Name	LOPFI Only Paid Rate	LOPFI Only Paid Rate	2020 Paid Salary	2020 Paid Salary	2021 Estimated Cost	2021 Estimated Cost	Final Premium Tax 40% Estimated Cost	Final Premium Tax 40% Estimated Cost	Estimated Remaining Employer Contribution Total	Estimated Remaining Employer Contribution Total
		Fire	Police	Fire*	Police*	Fire	Police	Fire (.4*f)	Police (.4*g)	Fire (.6*f)	Police (.6*g)
106	Allison Sycamore	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
116	Alma	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
150	Alexander	23.17%	23.17%	432,718	359,459	101,890	84,640	40,756.04	33,856.03	61,134.06	50,784.04
195	Alpena	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
205	Altus	0.00%	23.17%	0	49,586	0	11,676	0.00	4,670.32	0.00	7,005.48
248	Altheimer	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
302	Amity	0.00%	23.50%	0	46,572	0	11,122	0.00	4,448.90	0.00	6,673.34
310	Antioch	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
345	Appleton Rural V F D	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
361	Arch Street Fpd #16	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
418	Arkadelphia	23.50%	0.00%	451,957	0	107,936	0	43,174.35	0.00	64,761.53	0.00
507	Arkansas City	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
604	Ashdown	0.00%	23.50%	0	483,741	0	115,527	0.00	46,210.60	0.00	69,315.91
647	Ash Flat	23.50%	20.11%	171,534	146,701	40,966	29,981	16,386.24	11,992.43	24,579.36	17,988.64
701	Atkins	0.00%	23.50%	0	363,786	0	86,879	0.00	34,751.61	0.00	52,127.42
809	Augusta	0.00%	23.50%	0	244,879	0	58,482	0.00	23,392.67	0.00	35,089.00
825	Austin	0.00%	22.89%	0	124,946	0	29,065	0.00	11,625.93	0.00	17,438.89
833	Avoca	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
906	Bald Knob	0.00%	18.21%	8,730	367,993	0	68,101	0.00	27,240.22	0.00	40,860.33
1007	Barling	23.50%	23.50%	233,349	386,900	55,728	92,399	22,291.29	36,959.63	33,436.93	55,439.45
1074	Barton-Lexa	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
1104	Batesville	23.50%	23.17%	596,947	878,761	142,562	206,917	57,024.88	82,766.98	85,537.32	124,150.47
1120	Bauxite	0.00%	23.50%	0	61,832	0	14,767	0.00	5,906.69	0.00	8,860.04
1201	Bay	0.00%	23.50%	0	166,208	0	39,694	0.00	15,877.44	0.00	23,816.16
1228	Bay Village VFD	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
1260	Beaverfork	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
1287	Beaver Lake	23.50%	0.00%	162,360	0	38,775	0	15,509.88	0.00	23,264.82	0.00
1309	Bearden	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
1317	Beebe	23.50%	0.00%	36,071	0	8,614	0	3,445.78	0.00	5,168.67	0.00
1341	Bee Branch	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
1392	Belleville	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
1406	Bella Vista	26.00%	26.00%	3,507,961	2,243,905	926,891	592,896	370,756.39	237,158.35	556,134.59	355,737.52
1503	Benton	23.50%	23.50%	3,720,035	3,710,860	888,414	886,223	355,365.61	354,489.19	533,048.41	531,733.79
1600	Bentonville	23.50%	23.50%	6,481,602	4,868,058	1,547,928	1,162,583	619,171.22	465,033.38	928,756.83	697,550.07
1627	Bergman Vf Assoc	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
1643	Bigelow	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
1694	Bethesda	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
1708	Berryville	0.00%	23.50%	0	686,343	0	163,912	0.00	65,564.65	0.00	98,346.98
1716	Biggers-Reyno	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
1724	Big Creek	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
1732	Biscoe	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
1740	Bismarck Fire Pro Assoc	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
1759	Black Rock	0.00%	21.76%	0	33,338	0	7,372	0.00	2,948.93	0.00	4,423.39
1791	Blytheville	22.21%	20.28%	1,375,333	1,640,477	310,425	338,095	124,170.08	135,237.94	186,255.12	202,856.91
1856	Bonanza	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00

Arkansas Fire and Police Premium Tax Allocation
LOPFI Paid Locations Premium Tax Allocation for 2021

Location	Location	a	b	c	d	f	g	h	i	j	k
		LOPFI	LOPFI	2020	2020	2021	2021	Final	Final	Estimated	Estimated
		Only	Only	Paid	Paid	Estimated	Estimated	Premium Tax	Premium Tax	Remaining Employer	Remaining Employer
Code	Name	Paid Rate	Paid Rate	Salary	Salary	Cost	Cost	40% Estimated Cost	40% Estimated Cost	Contribution Total	Contribution Total
		Fire	Police	Fire*	Police*	Fire	Police	Fire (.4*f)	Police (.4*g)	Fire (.6*f)	Police (.6*g)
1880	Bono	0.00%	23.50%	0	184,506	0	44,064	0.00	17,625.41	0.00	26,438.11
1899	Bono FID	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
1902	Booneville	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
1945	Boston Mountain V F D	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
1996	Bradford	0.00%	23.50%	0	89,624	0	21,404	0.00	8,561.53	0.00	12,842.29
2003	Bradley	0.00%	23.50%	0	28,000	0	6,687	0.00	2,674.79	0.00	4,012.18
2011	Bradley County Rural VFD	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
2062	Brookland Fire Protection District	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
2097	Brinkley	23.50%	18.64%	40,017	335,114	9,557	63,480	3,822.69	25,392.09	5,734.03	38,088.14
2127	Brookland	0.00%	23.17%	0	277,749	0	65,400	0.00	26,160.06	0.00	39,240.09
2178	Bruno Fire Prot Dist	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
2194	Bryant	23.50%	23.50%	2,373,113	2,236,990	566,744	534,235	226,697.51	213,694.09	340,046.27	320,541.14
2224	Buena Vista	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
2240	Buford Vfd	23.17%	0.00%	45,696	0	10,760	0	4,303.93	0.00	6,455.89	0.00
2283	Bull Shoals	23.50%	23.50%	35,077	99,685	8,377	23,807	3,350.81	9,522.66	5,026.22	14,283.98
2356	Burnt Ridge	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
2380	Butterfield	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
2585	Cabot	23.50%	23.50%	2,075,753	2,264,288	495,729	540,754	198,291.50	216,301.75	297,437.25	324,452.62
2682	Caddo Valley	0.00%	20.99%	0	152,315	0	32,490	0.00	12,996.16	0.00	19,494.24
2690	Caldwell	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
2704	Cairo Volunteer Fire	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
2739	Calico Rock	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
2763	Calion	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
2771	Camden	23.50%	17.62%	1,245,850	1,060,063	297,532	189,818	119,012.94	75,927.35	178,519.40	113,891.02
2798	Calvert Township VF	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
2844	Camp	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
2852	Cammack Village	0.00%	23.50%	0	109,139	0	26,064	0.00	10,425.77	0.00	15,638.66
2860	Cane Creek	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
2879	Capps-Batavia Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
2887	Caraway	0.00%	23.50%	0	89,234	0	21,311	0.00	8,524.27	0.00	12,786.41
2984	Carlisle	0.00%	21.89%	0	179,944	0	40,030	0.00	16,011.97	0.00	24,017.95
3050	Carthage	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
3085	Cash	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
3093	Cave City	23.17%	23.50%	26,965	168,446	6,349	40,228	2,539.76	16,091.19	3,809.63	24,136.78
3107	Cave Springs Vfd	0.00%	23.50%	0	452,643	0	108,100	0.00	43,239.88	0.00	64,859.82
3158	Center	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
3166	Center Grove	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
3182	Centeron	23.17%	23.50%	1,192,801	1,092,304	280,863	260,863	112,345.26	104,345.08	168,517.88	156,517.63
3190	Central City	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
3239	Chambersville Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
3271	Charleston	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
3301	Charlotte Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
3328	Cherry Hill Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
3336	Cherokee Village	23.50%	23.50%	499,641	283,543	119,324	67,715	47,729.43	27,086.13	71,594.14	40,629.20
3344	Cherry Valley	0.00%	23.50%	0	37,500	0	8,956	0.00	3,582.28	0.00	5,373.42

Arkansas Fire and Police Premium Tax Allocation
LOPFI Paid Locations Premium Tax Allocation for 2021

Location	Location	a	b	c	d	f	g	h	i	j	k
Code	Name	LOPFI Only Paid Rate	LOPFI Only Paid Rate	2020 Paid Salary	2020 Paid Salary	2021 Estimated Cost	2021 Estimated Cost	Final Premium Tax 40% Estimated Cost	Final Premium Tax 40% Estimated Cost	Estimated Remaining Employer Contribution Total	Estimated Remaining Employer Contribution Total
		<u>Fire</u>	<u>Police</u>	<u>Fire*</u>	<u>Police*</u>	<u>Fire</u>	<u>Police</u>	<u>Fire (.4*f)</u>	<u>Police (.4*g)</u>	<u>Fire (.6*f)</u>	<u>Police (.6*g)</u>
3387	Chidester	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
3395	Chimes Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
3417	Choctaw	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
3441	Cincinnati Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
3484	Clarendon	0.00%	22.84%	0	132,454	0	30,744	0.00	12,297.64	0.00	18,446.46
3573	Clarksville	0.00%	23.50%	0	801,723	0	191,467	0.00	76,586.61	0.00	114,879.92
3689	Clinton	23.50%	23.50%	28,303	238,622	6,759	56,987	2,703.73	22,794.97	4,055.60	34,192.45
3719	Collegeville	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
3743	Colt	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
3751	Coal Hill	0.00%	15.90%	0	32,160	0	5,197	0.00	2,078.61	0.00	3,117.92
3778	Concord	0.00%	23.17%	0	2,900	0	683	0.00	273.14	0.00	409.71
3786	Conway	23.50%	23.50%	6,080,330	6,518,005	1,452,097	1,556,622	580,838.69	622,648.69	871,258.03	933,973.03
3794	Cooterneck	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
3808	Compton Vol Fire Assoc	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
3832	Conway County	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
3867	Cord Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
3875	Corning	0.00%	23.50%	0	202,267	0	48,305	0.00	19,322.08	0.00	28,983.11
3972	Cotter	0.00%	23.50%	0	85,348	0	20,383	0.00	8,153.12	0.00	12,229.67
3980	Cotter/Gassville	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
4057	BDR Rural Fire Dist #1 Crawford Co	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
4065	Cotton Plant	23.17%	23.17%	19,584	50,544	4,611	11,901	1,844.54	4,760.54	2,766.81	7,140.81
4073	Cottonwood Rural Fire Assoc	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
4081	County Line Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
4111	Cove Rural V F D	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
4170	Crawfordsville	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
4251	Crow Mountain	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
4278	Crossett	23.45%	23.50%	1,054,241	658,337	251,237	157,223	100,494.74	62,889.24	150,742.11	94,333.87
4286	Crystal FPD #24	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
4308	Curtis Rural	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
4332	Dalton Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
4340	Damascus	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
4464	Danville	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
4553	Dardanelle	0.00%	23.17%	0	476,843	0	112,280	0.00	44,911.95	0.00	67,367.93
4634	Deann	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
4669	Decatur	0.00%	23.50%	0	258,639	0	61,768	0.00	24,707.13	0.00	37,060.69
4685	Deer Volunteer Fire	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
4715	Delaware	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
4766	DeQueen	23.50%	23.50%	123,371	619,255	29,463	147,890	11,785.30	59,155.87	17,677.96	88,733.81
4812	Dermott	0.00%	23.50%	0	153,882	0	36,750	0.00	14,699.97	0.00	22,049.95
4855	Des Arc	0.00%	23.50%	0	271,498	0	64,839	0.00	25,935.50	0.00	38,903.25
4863	DeValls Bluff	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
4871	Desha	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
4960	DeWitt	0.00%	23.50%	0	310,569	0	74,170	0.00	29,667.86	0.00	44,501.79
5010	Diaz	0.00%	23.50%	0	71,559	0	17,090	0.00	6,835.86	0.00	10,253.79
5029	Dierks	0.00%	23.50%	0	139,677	0	33,357	0.00	13,342.95	0.00	20,014.43

Arkansas Fire and Police Premium Tax Allocation
LOPFI Paid Locations Premium Tax Allocation for 2021

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		LOPFI	LOPFI	2020	2020	2021	2021	Final	Final	Estimated	Estimated
		Only	Only	Paid	Paid	Estimated	Estimated	Premium Tax	Premium Tax	Remaining Employer	Remaining Employer
Code	Name	Paid Rate	Paid Rate	Salary	Salary	Cost	Cost	40% Estimated Cost	40% Estimated Cost	Contribution Total	Contribution Total
		Fire	Police	Fire*	Police*	Fire	Police	Fire (.4*f)	Police (.4*g)	Fire (.6*f)	Police (.6*g)
5037	District 7 Crawford Co	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
5045	Dodd Mountain V F D	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
5053	Dumas	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
5169	Dover	0.00%	23.50%	0	222,362	0	53,104	0.00	21,241.70	0.00	31,862.55
5266	Dyess	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
5355	Earle	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
5363	East Camden	0.00%	20.95%	0	31,430	0	6,692	0.00	2,676.67	0.00	4,015.00
5371	East End Fire Protection District	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
5398	East Pulaski County	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
5401	Elaine	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
5460	El Dorado	19.38%	17.50%	2,446,936	2,152,124	481,922	382,742	192,768.85	153,096.72	289,153.27	229,645.08
5568	Elkins	23.50%	20.98%	68,781	460,254	16,426	98,130	6,570.48	39,252.18	9,855.72	58,878.27
5614	Elm Springs	0.00%	23.50%	0	233,646	0	55,799	0.00	22,319.62	0.00	33,479.43
5630	Emmett	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
5649	EMP Rural Fire Assoc.	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
5657	England	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
5738	Etowah Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
5762	Eudora	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
5819	Evansville V F D	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
5851	Eureka Springs	18.58%	23.50%	696,691	542,947	131,549	129,666	52,619.49	51,866.35	78,929.24	77,799.52
5878	Evening Shade	0.00%	23.17%	0	28,224	0	6,646	0.00	2,658.31	0.00	3,987.46
5924	Faircrest	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
5959	Fairfield Bay	0.00%	23.50%	0	235,211	0	56,173	0.00	22,469.14	0.00	33,703.71
5983	Fairview FPD (Searcy)	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
5991	Fairview Rural FD (Flippin)	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
6041	Farmington	23.50%	23.50%	380,710	825,152	90,921	197,062	36,368.25	78,824.70	54,552.38	118,237.05
6149	Fayetteville	26.00%	26.00%	8,597,128	8,264,973	2,271,576	2,183,813	908,630.50	873,525.03	1,362,945.76	1,310,287.54
6203	Fifty Six	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
6254	Fisher	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
6262	Fire District #6 Crawford County	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
6300	Flippin	23.17%	23.50%	71,061	258,468	16,732	61,727	6,692.98	24,690.78	10,039.47	37,036.17
6327	Floral Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
6343	Fordyce	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
6351	Foreman	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
6440	Forrest City	23.50%	23.43%	1,023,328	1,314,334	244,390	312,953	97,755.94	125,181.00	146,633.92	187,771.51
6548	Fort Smith	23.50%	19.29%	9,815,310	8,015,819	2,344,080	1,571,378	937,632.07	628,551.20	1,406,448.10	942,826.80
6580	Fountain Lake	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
6629	Fox Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
6645	Frenchport Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
6653	Friendship	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
6807	Gallatin	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
6831	Garland	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
6890	Garnett	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
6939	Gassville	23.50%	23.50%	40,379	151,307	9,643	36,135	3,857.33	14,454.01	5,786.00	21,681.02
7048	Gentry	23.17%	22.93%	55,258	381,809	13,011	88,971	5,204.55	35,588.56	7,806.82	53,382.83

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		LOPFI	LOPFI	2020	2020	2021	2021	Final	Final	Estimated	Estimated
		Only	Only	Paid	Paid	Estimated	Estimated	Premium Tax	Premium Tax	Remaining Employer	Remaining Employer
		Paid Rate	Paid Rate	Salary	Salary	Cost	Cost	40% Estimated Cost	40% Estimated Cost	Contribution Total	Contribution Total
<u>Code</u>	<u>Name</u>	<u>Fire</u>	<u>Police</u>	<u>Fire*</u>	<u>Police*</u>	<u>Fire</u>	<u>Police</u>	<u>Fire (.4*f)</u>	<u>Police (.4*g)</u>	<u>Fire (.6*f)</u>	<u>Police (.6*g)</u>
7137	Gillett	0.00%	23.50%	0	15,231	0	3,637	0.00	1,454.96	0.00	2,182.43
7188	Gillham	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
7242	Glenwood	0.00%	23.50%	0	99,903	0	23,859	0.00	9,543.51	0.00	14,315.27
7269	Goshen	0.00%	22.91%	0	203,483	0	47,376	0.00	18,950.20	0.00	28,425.30
7277	Goshen Fire Dist Assoc	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
7331	Gosnell	0.00%	23.17%	0	230,960	0	54,383	0.00	21,753.21	0.00	32,629.82
7358	Grady	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
7366	Gould	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
7374	Gravette	23.17%	23.50%	262,372	484,743	61,780	115,766	24,711.81	46,306.28	37,067.72	69,459.41
7390	Gravel Ridge Fire Protection Dist.	23.50%	0.00%	100,844	0	24,083	0	9,633.35	0.00	14,450.03	0.00
7412	Grayson Fire Assoc	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
7439	Green Forest	0.00%	23.50%	0	565,530	0	135,059	0.00	54,023.66	0.00	81,035.49
7447	Greenbrier	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
7463	Greenland	0.00%	23.50%	0	191,534	0	45,742	0.00	18,296.76	0.00	27,445.14
7471	Greenwood	22.69%	23.50%	68,345	952,243	15,759	227,413	6,303.77	90,965.38	9,455.65	136,448.06
7498	Greenwood Rural	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
7544	Greers Ferry	0.00%	23.50%	0	155,479	0	37,131	0.00	14,852.52	0.00	22,278.79
7633	Grover Township	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
7706	Gum Springs	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
7730	Grubbs	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
7749	Gurdon	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
7757	Guy Community	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
7765	Hackett	0.00%	23.50%	0	31,423	0	7,504	0.00	3,001.77	0.00	4,502.66
7846	Hagarville Rfd #3	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
7889	Halley	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
7935	Hamburg	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
8044	Hampton	0.00%	16.79%	0	111,121	0	18,960	0.00	7,584.16	0.00	11,376.24
8079	Hand Cove Fire Prot Dist	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
8125	Hardin	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
8133	Hardy	0.00%	23.50%	0	138,488	0	33,073	0.00	13,229.39	0.00	19,844.09
8141	Harmon Volunteer Fire	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
8168	Harrell	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
8230	Harrisburg	0.00%	23.50%	0	182,296	0	43,536	0.00	17,414.24	0.00	26,121.35
8346	Harrison	23.50%	23.50%	1,525,819	1,567,544	364,394	374,359	145,757.66	149,743.58	218,636.48	224,615.37
8435	Hartford	0.00%	23.17%	0	29,884	0	7,037	0.00	2,814.70	0.00	4,222.05
8478	Haskell	23.17%	23.20%	18,240	278,736	4,295	65,718	1,717.95	26,287.01	2,576.93	39,430.52
8494	Hatfield Volunteer Fire Rescue	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
8532	Hazen	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
8621	Heber Springs	23.50%	23.50%	132,296	610,910	31,595	145,897	12,637.88	58,358.72	18,956.81	87,538.08
8648	Helena-West Helena	19.06%	20.28%	1,129,856	721,481	218,850	148,694	87,540.03	59,477.63	131,310.04	89,216.45
8656	Hector	0.00%	23.17%	0	35,000	0	8,241	0.00	3,296.52	0.00	4,944.77
8664	Hermitage	0.00%	20.44%	0	58,848	0	12,224	0.00	4,889.61	0.00	7,334.41
8753	Hensley Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
8826	Hickory Creek	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
8834	Hickory Ridge	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00

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		Paid Rate	Paid Rate	Salary	Salary	Cost	Cost	40% Estimated Cost	40% Estimated Cost	Contribution Total	Contribution Total
<u>Code</u>	<u>Name</u>	<u>Fire</u>	<u>Police</u>	<u>Fire*</u>	<u>Police*</u>	<u>Fire</u>	<u>Police</u>	<u>Fire (.4*f)</u>	<u>Police (.4*g)</u>	<u>Fire (.6*f)</u>	<u>Police (.6*g)</u>
8842	Higginson Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
8850	Highfill	0.00%	23.50%	0	166,392	0	39,737	0.00	15,895.00	0.00	23,842.50
8869	Hilltop	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
8877	Highway 15 South	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
8885	Hilltop Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
8893	Highway 286 East	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
8907	Highland	23.17%	23.17%	23,579	104,636	5,552	24,638	2,220.85	9,855.28	3,331.28	14,782.92
8915	Holland	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
8923	Holly Grove	0.00%	23.50%	0	34,740	0	8,297	0.00	3,318.60	0.00	4,977.90
8931	Hollis Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
9008	Holiday Island	23.50%	0.00%	111,380	0	26,600	0	10,639.85	0.00	15,959.78	0.00
9016	Hon Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
9024	Hope	23.50%	0.00%	609,009	0	145,443	0	58,177.13	0.00	87,265.69	0.00
9032	Hopewell Fire District	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
9067	Horatio	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
9083	Horseshoe Lake	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
9113	Hot Springs	24.25%	23.56%	4,923,743	6,204,768	1,213,410	1,485,598	485,364.13	594,239.32	728,046.19	891,358.99
9210	Hot Springs Village	23.50%	23.50%	1,065,469	873,663	254,454	208,647	101,781.55	83,458.84	152,672.32	125,188.26
9326	Hoxie	23.17%	23.50%	28,616	153,290	6,738	36,609	2,695.23	14,643.42	4,042.84	21,965.13
9415	Hughes	0.00%	23.17%	0	88,822	0	20,915	0.00	8,365.83	0.00	12,548.75
9512	Humphrey	0.00%	23.50%	0	31,200	0	7,451	0.00	2,980.46	0.00	4,470.69
9547	Hwy 94 East	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
9628	Huntsville	0.00%	23.50%	0	344,048	0	82,165	0.00	32,866.06	0.00	49,299.10
9717	Huntington	0.00%	23.50%	0	26,201	0	6,257	0.00	2,502.95	0.00	3,754.43
9814	Huttig	0.00%	23.50%	0	30,000	0	7,165	0.00	2,865.83	0.00	4,298.74
9911	Highway 70 West Fire Protection Asso	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
10014	Imboden	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
10030	Inspiration Point	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
10065	Ione Community Fire	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
10219	Jacksonville	23.50%	23.50%	3,567,728	2,782,903	852,040	664,609	340,816.12	265,843.75	511,224.19	398,765.63
10308	Johnson Co Rfd #1(Ludwig)	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
10316	Jasper	23.17%	23.50%	0	57,682	0	13,776	0.00	5,510.25	0.00	8,265.37
10324	Johnson Co Rfd #2(Harmony)	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
10340	Johnson Co Rfd #4(Hartman)	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
10359	Johnson Co Rfd #5(Flat Rock)	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
10375	Johnson Co Rfd #7(Lutherville)	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
10383	Johnson	23.50%	23.50%	114,472	496,916	27,338	118,673	10,935.21	47,469.10	16,402.82	71,203.65
10405	Joiner	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
10413	Johnson Co Rfd #8(Coal Hill)	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
10502	Jonesboro	23.50%	23.50%	6,928,618	8,245,319	1,654,684	1,969,137	661,873.55	787,654.73	992,810.33	1,181,482.10
10529	Joplin Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
10588	Judsonia	0.00%	23.50%	0	112,096	0	26,771	0.00	10,708.23	0.00	16,062.34
10618	Junction City	0.00%	23.17%	0	39,338	0	9,263	0.00	3,705.11	0.00	5,557.66
10707	Keiser	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
10804	Kensett	0.00%	23.50%	0	120,094	0	28,681	0.00	11,472.31	0.00	17,208.46

Arkansas Fire and Police Premium Tax Allocation
LOPFI Paid Locations Premium Tax Allocation for 2021

Location Code	Location Name	a LOPFI Only Paid Rate Fire	b LOPFI Only Paid Rate Police	c 2020 Paid Salary Fire*	d 2020 Paid Salary Police*	f 2021 Estimated Cost Fire	g 2021 Estimated Cost Police	h Final Premium Tax 40% Estimated Cost Fire (.4*f)	i Final Premium Tax 40% Estimated Cost Police (.4*g)	j Estimated Remaining Employer Contribution Total Fire (.6*f)	k Estimated Remaining Employer Contribution Total Police (.6*g)
10812	Keo	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
10839	Kibler	0.00%	23.50%	0	72,672	0	17,355	0.00	6,942.14	0.00	10,413.21
10855	Knoxville Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
10863	Lamar	0.00%	22.72%	0	99,590	0	22,995	0.00	9,197.85	0.00	13,796.78
10871	Krooked Kreek Vfp Assoc, Inc	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
11002	Lake City	0.00%	23.50%	0	182,108	0	43,491	0.00	17,396.32	0.00	26,094.48
11040	Lake Hamilton	23.50%	0.00%	17,640	0	4,213	0	1,685.11	0.00	2,527.66	0.00
11061	Lake Maumelle Area Rfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
11088	Lake Norrell Area	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
11118	Lakeview	0.00%	23.39%	0	68,776	0	16,348	0.00	6,539.27	0.00	9,808.90
11207	Lake Village	0.00%	23.50%	0	338,358	0	80,806	0.00	32,322.48	0.00	48,483.71
11266	Landis Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
11304	Lavaca	0.00%	23.50%	0	119,551	0	28,551	0.00	11,420.36	0.00	17,130.55
11320	Lawson-Urbana	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
11339	Lazy Acres Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
11401	Leachville	0.00%	23.50%	0	159,428	0	38,074	0.00	15,229.78	0.00	22,844.68
11436	Lead Hill Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
11509	Lepanto	0.00%	23.50%	0	68,912	0	16,457	0.00	6,582.97	0.00	9,874.45
11517	Leslie	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
11525	Lewisville	0.00%	23.50%	0	86,209	0	20,588	0.00	8,235.33	0.00	12,353.00
11533	Liberty	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
11576	Little Flock	0.00%	23.50%	0	330,389	0	78,903	0.00	31,561.22	0.00	47,341.84
11606	Little Rock	23.50%	23.23%	32,419,351	40,420,817	7,742,349	9,542,339	3,096,939.59	3,816,935.76	4,645,409.39	5,725,403.63
11614	Lincoln	23.50%	23.50%	36,719	294,388	8,769	70,305	3,507.65	28,122.18	5,261.47	42,183.27
11649	Linwood/Moscow	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
11703	Lockesburg	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
11754	London	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
11762	Lone Rock Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
11800	Lonoke	0.00%	23.32%	0	437,605	0	103,708	0.00	41,483.09	0.00	62,224.63
11851	Louann	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
11908	Lowell	23.50%	20.14%	1,515,904	1,010,405	362,026	206,802	144,810.52	82,720.98	217,215.78	124,081.48
11959	Luxora	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
11991	Lynn	23.17%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
12092	Magazine	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
12149	Magnet Cove	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
12181	Magnolia	23.50%	23.50%	573,050	933,153	136,855	222,854	54,741.99	89,141.74	82,112.99	133,712.62
12297	Malvern	23.50%	23.50%	840,394	957,850	200,702	228,753	80,280.73	91,501.02	120,421.10	137,251.53
12394	Mammoth Spring	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
12483	Manila	23.17%	23.50%	2,896	168,397	682	40,216	272.76	16,086.54	409.14	24,129.81
12580	Mansfield	0.00%	23.50%	0	101,863	0	24,327	0.00	9,730.67	0.00	14,596.01
12637	Marble Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
12688	Marianna	23.50%	22.08%	62,398	411,761	14,902	92,394	5,960.70	36,957.65	8,941.05	55,436.48
12785	Marion	23.50%	24.64%	177,175	1,190,673	42,313	298,149	16,925.06	119,259.75	25,387.59	178,889.63
12882	Marked Tree	0.00%	23.50%	0	207,402	0	49,531	0.00	19,812.60	0.00	29,718.89
12971	Marmaduke	0.00%	23.50%	0	160,551	0	38,343	0.00	15,337.05	0.00	23,005.58

Arkansas Fire and Police Premium Tax Allocation
LOPFI Paid Locations Premium Tax Allocation for 2021

Location	Location	a	b	c	d	f	g	h	i	j	k
		LOPFI	LOPFI	2020	2020	2021	2021	Final	Final	Estimated	Estimated
		Only	Only	Paid	Paid	Estimated	Estimated	Premium Tax	Premium Tax	Remaining Employer	Remaining Employer
		Paid Rate	Paid Rate	Salary	Salary	Cost	Cost	40% Estimated Cost	40% Estimated Cost	Contribution Total	Contribution Total
<u>Code</u>	<u>Name</u>	<u>Fire</u>	<u>Police</u>	<u>Fire*</u>	<u>Police*</u>	<u>Fire</u>	<u>Police</u>	<u>Fire (.4*f)</u>	<u>Police (.4*g)</u>	<u>Fire (.6*f)</u>	<u>Police (.6*g)</u>
13056	Marshall	0.00%	23.50%	0	96,674	0	23,087	0.00	9,235.00	0.00	13,852.50
13080	Marvell	0.00%	21.78%	0	165,682	0	36,672	0.00	14,668.80	0.00	22,003.21
13188	Maumelle	23.50%	22.19%	2,191,789	1,923,258	523,440	433,706	209,376.13	173,482.37	314,064.19	260,223.56
13242	Mayflower	23.50%	23.50%	33,619	281,621	8,029	67,256	3,211.52	26,902.56	4,817.27	40,353.84
13269	Maynard Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
13285	McCrary	0.00%	23.21%	0	160,407	0	37,835	0.00	15,134.15	0.00	22,701.23
13382	McGehee	23.50%	19.10%	431,390	499,201	103,024	96,897	41,209.64	38,758.71	61,814.47	58,138.07
13471	McNeil	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
13587	McRae	0.00%	23.50%	0	33,192	0	7,927	0.00	3,170.73	0.00	4,756.09
13684	Melbourne	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
13714	Melrose Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
13773	Mena	22.85%	0.00%	144,632	0	33,585	0	13,434.17	0.00	20,151.25	0.00
13846	Midland Vol Fire	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
13862	Milo	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
13889	Mineral Springs	0.00%	22.91%	0	80,644	0	18,776	0.00	7,510.33	0.00	11,265.49
13986	Monette	0.00%	23.40%	0	177,491	0	42,208	0.00	16,883.10	0.00	25,324.65
14087	Monticello	23.50%	0.00%	441,948	0	105,546	0	42,218.23	0.00	63,327.35	0.00
14184	Montrose	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
14214	Morning Star Fpa (Garland)	23.50%	0.00%	23,234	0	5,549	0	2,219.52	0.00	3,329.28	0.00
14222	Morning Star Vfd (Searcy)	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
14257	Moro	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
14273	Morrilton	23.17%	0.00%	37,868	0	8,917	0	3,566.65	0.00	5,349.98	0.00
14281	Morrison	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
14303	Morrow Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
14338	Mount Holly	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
14362	Mountainburg	0.00%	23.50%	0	31,700	0	7,571	0.00	3,028.22	0.00	4,542.33
14389	Mountain Home	23.50%	23.50%	1,434,010	1,447,015	342,468	345,574	136,987.39	138,229.75	205,481.08	207,344.63
14478	Mountain Pine	0.00%	23.50%	0	96,388	0	23,019	0.00	9,207.70	0.00	13,811.55
14486	Mount Ida	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
14494	Mt Judea Area Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
14524	Mountain View	0.00%	23.50%	0	290,663	0	69,416	0.00	27,766.34	0.00	41,649.51
14575	Mulberry	0.00%	18.01%	0	141,534	0	25,904	0.00	10,361.76	0.00	15,542.65
14672	Murfreesboro	0.00%	23.17%	0	101,340	0	23,862	0.00	9,544.85	0.00	14,317.28
14877	Nashville	23.50%	0.00%	37,983	0	9,071	0	3,628.44	0.00	5,442.67	0.00
14907	Natural Dam Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
14931	New Blaine Rural Fd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
14974	Newark	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
15067	Newport	22.65%	21.60%	910,839	789,586	209,657	173,322	83,862.97	69,328.84	125,794.45	103,993.27
15083	Nimrod/Aplin	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
15091	Nob Hill	23.17%	0.00%	62,400	0	14,693	0	5,877.21	0.00	8,815.81	0.00
15156	Norman	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
15164	Norfolk	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
15172	Norphlet	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
15202	Oil Trough	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
15229	Northeast Benton County	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00

Arkansas Fire and Police Premium Tax Allocation
LOPFI Paid Locations Premium Tax Allocation for 2021

Location	Location	a	b	c	d	f	g	h	i	j	k
		LOPFI	LOPFI	2020	2020	2021	2021	Final	Final	Estimated	Estimated
		Only	Only	Paid	Paid	Estimated	Estimated	Premium Tax	Premium Tax	Remaining Employer	Remaining Employer
		Paid Rate	Paid Rate	Salary	Salary	Cost	Cost	40% Estimated Cost	40% Estimated Cost	Contribution Total	Contribution Total
<u>Code</u>	<u>Name</u>	<u>Fire</u>	<u>Police</u>	<u>Fire*</u>	<u>Police*</u>	<u>Fire</u>	<u>Police</u>	<u>Fire (.4*f)</u>	<u>Police (.4*g)</u>	<u>Fire (.6*f)</u>	<u>Police (.6*g)</u>
15245	Northeast Lakeside	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
15253	North Crossett	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
15261	Northeast Saline County District #1	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
15288	Northeast Greene County	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
15296	Northside Independence	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
15318	Northside Prairie	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
15369	North Little Rock	23.50%	19.79%	11,259,820	13,551,599	2,689,056	2,725,442	1,075,622.43	1,090,176.64	1,613,433.64	1,635,264.97
15407	North Pulaski Fire Protection District #1	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
15466	Oak Grove	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
15474	Oak Grove FPD #25	23.17%	0.00%	79,330	0	18,679	0	7,471.74	0.00	11,207.61	0.00
15555	Ola	0.00%	20.88%	0	119,174	0	25,288	0.00	10,115.19	0.00	15,172.79
15660	Oppelo	0.00%	17.75%	0	24,653	0	4,447	0.00	1,778.79	0.00	2,668.19
15768	Osceola	23.50%	23.50%	829,895	1,326,293	198,195	316,744	79,277.81	126,697.44	118,916.72	190,046.16
15792	Ouachita Co Fd #1	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
15822	Oxley Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
15857	Ozark	23.50%	19.16%	100,993	466,253	24,119	90,786	9,647.58	36,314.27	14,471.37	54,471.41
15997	Pangburn	0.00%	23.50%	0	51,419	0	12,280	0.00	4,911.96	0.00	7,367.93
16160	Paragould	23.50%	23.50%	1,814,857	2,329,934	433,422	556,432	173,368.73	222,572.76	260,053.10	333,859.14
16179	Parks	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
16195	Parthenon Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
16233	Patterson	0.00%	23.50%	0	12,077	0	2,884	0.00	1,153.71	0.00	1,730.56
16241	Paris	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
16268	Parkin	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
16276	Pea Ridge	23.17%	23.50%	2,948	749,310	694	178,949	277.65	71,579.75	416.48	107,369.63
16284	Perla	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
16292	Peel Vol Fire & Rescue	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
16314	Perryville	0.00%	23.50%	0	208,800	0	49,865	0.00	19,946.17	0.00	29,919.26
16330	Philadelphia	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
16357	Piggott	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
16438	Pleasant Plains	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
16446	Pleasant Plains Fire	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
16462	Pine Bluff	23.50%	22.44%	5,180,273	5,581,374	1,237,146	1,272,813	494,858.57	509,125.08	742,287.86	763,687.62
16489	Pine Ridge Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
16497	Pine Village	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
16519	Pineville Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
16527	Piney Point	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
16551	Plumerville	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
16578	Plainview	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
16659	Pocahontas	23.50%	23.50%	260,869	656,476	62,300	156,779	24,920.14	62,711.53	37,380.21	94,067.30
16675	Ponca Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
16683	Pottsville	0.00%	23.50%	0	261,088	0	62,353	0.00	24,941.08	0.00	37,411.63
16713	Portland	0.00%	23.17%	0	36,240	0	8,533	0.00	3,413.30	0.00	5,119.95
16756	Prairie Grove	23.50%	23.50%	198,183	688,959	47,330	164,536	18,931.93	65,814.52	28,397.90	98,721.78
16799	Prescott	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
16853	Pulaski Co FPD #5	23.50%	0.00%	1,621,896	0	387,339	0	154,935.68	0.00	232,403.52	0.00

Arkansas Fire and Police Premium Tax Allocation
LOPFI Paid Locations Premium Tax Allocation for 2021

Location	Location	a	b	c	d	f	g	h	i	j	k
Code	Name	LOPFI Only Paid Rate	LOPFI Only Paid Rate	2020 Paid Salary	2020 Paid Salary	2021 Estimated Cost	2021 Estimated Cost	Final Premium Tax 40% Estimated Cost	Final Premium Tax 40% Estimated Cost	Estimated Remaining Employer Contribution Total	Estimated Remaining Employer Contribution Total
		<u>Fire</u>	<u>Police</u>	<u>Fire*</u>	<u>Police*</u>	<u>Fire</u>	<u>Police</u>	<u>Fire (.4*f)</u>	<u>Police (.4*g)</u>	<u>Fire (.6*f)</u>	<u>Police (.6*g)</u>
16918	Pyatt Rural Fire & Def Assoc	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
16926	Quail Creek	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
16934	Quitman	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
16950	Ravenden	0.00%	23.08%	0	29,741	0	6,976	0.00	2,790.26	0.00	4,185.39
17043	Rector	0.00%	23.50%	0	148,655	0	35,502	0.00	14,200.68	0.00	21,301.01
17132	Redfield	0.00%	23.50%	0	234,767	0	56,067	0.00	22,426.75	0.00	33,640.12
17140	Rison	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
17159	Richwood Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
17167	Riverdale	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
17205	Rockport	0.00%	23.50%	0	177,261	0	42,333	0.00	16,933.33	0.00	25,399.99
17213	Rockport Fire	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
17248	Rogers	23.50%	23.50%	8,258,258	6,686,224	1,972,227	1,596,796	788,890.75	638,718.29	1,183,336.12	958,077.43
17264	Rondo Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
17272	Round Mountain Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
17280	Rudd's Crossing Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
17299	Rose Bud	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
17302	Ross Van Ness - Welford VFD	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
17310	Ruddell	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
17320	Runyan Acres	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
17329	Russell	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
17337	Russellville	23.50%	23.50%	3,066,070	2,621,843	732,235	626,145	292,893.97	250,458.12	439,340.95	375,687.18
17531	Salem	0.00%	23.50%	0	161,186	0	38,494	0.00	15,397.65	0.00	23,096.47
17558	Salem-Saline Co.	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
17574	Saratoga Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
17582	Sardis	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
17604	Scotland Area	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
17612	Scott Fire Prot. District	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
17620	Scranton Rural	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
17639	Searcy	23.50%	23.50%	2,301,707	2,176,699	549,691	519,837	219,876.30	207,934.62	329,814.45	311,901.93
17647	Sedgwick	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
17655	Shannon Hills	0.00%	23.50%	0	132,266	0	31,588	0.00	12,635.05	0.00	18,952.57
17663	Shannon Hills FID	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
17671	Shaw	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
17698	Shady Grove Fire & Rescue	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
17744	Sheridan	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
17787	Sherwood	0.00%	23.50%	0	4,128,875	0	986,053	0.00	394,421.15	0.00	591,631.72
17833	Siloam Springs	23.50%	23.50%	2,686,657	2,060,512	641,624	492,089	256,649.63	196,835.59	384,974.45	295,253.39
17884	Sixth District VFD (Pleasant Grove)	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
17922	Smyrna Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
17930	Smackover	0.00%	23.50%	0	352,448	0	84,171	0.00	33,668.47	0.00	50,502.70
17949	Snowball V F D	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
17957	South Carroll Co Fire Assoc	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
17965	Southbend	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
17973	SE Jefferson Co Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
17981	Sparkman	0.00%	16.40%	0	33,600	0	5,600	0.00	2,239.98	0.00	3,359.97

Arkansas Fire and Police Premium Tax Allocation
LOPFI Paid Locations Premium Tax Allocation for 2021

Location Code	Location Name	a LOPFI Only Paid Rate Fire	b LOPFI Only Paid Rate Police	c 2020 Paid Salary Fire*	d 2020 Paid Salary Police*	f 2021 Estimated Cost Fire	g 2021 Estimated Cost Police	h Final Premium Tax 40% Estimated Cost Fire (.4*f)	i Final Premium Tax 40% Estimated Cost Police (.4*g)	j Estimated Remaining Employer Contribution Total Fire (.6*f)	k Estimated Remaining Employer Contribution Total Police (.6*g)
18007	South Mountain V F D	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
18015	Southside V F D	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
18023	South Greene County	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
18031	Springdale	23.50%	23.50%	8,484,549	8,847,166	2,026,269	2,112,869	810,507.75	845,147.67	1,215,761.63	1,267,721.51
18058	Southridge	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
18139	Stamps	0.00%	23.50%	0	71,138	0	16,989	0.00	6,795.67	0.00	10,193.51
18244	Star City	0.00%	20.33%	0	215,000	0	44,420	0.00	17,767.90	0.00	26,651.86
18287	Stephens	0.00%	23.17%	0	35,000	0	8,241	0.00	3,296.50	0.00	4,944.76
18317	St. Charles, Town of	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
18333	St. Francis	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
18376	Strawberry	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
18392	Strickler Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
18430	Strong	0.00%	23.50%	0	17,856	0	4,264	0.00	1,705.74	0.00	2,558.61
18546	Stuttgart	20.78%	23.42%	812,198	943,752	171,517	224,618	68,606.95	89,847.38	102,910.42	134,771.07
18724	Sulphur Rock	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
18732	Sulphur Springs	0.00%	22.46%	0	64,641	0	14,754	0.00	5,901.73	0.00	8,852.60
18740	Summit	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
18775	Sunnyland Rural	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
18783	Sunset Rural Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
18791	Swifton	0.00%	23.50%	0	26,019	0	6,214	0.00	2,485.52	0.00	3,728.28
18821	Taylor	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
18929	Texarkana	23.50%	21.13%	3,526,379	4,873,106	842,165	1,046,420	336,866.18	418,567.92	505,299.28	627,851.88
18953	Thornton	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
19038	Tillar	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
19048	Timbo	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
19062	Tinsman Volunteer Fire	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
19089	Tontitown, City of	23.17%	23.17%	89,242	465,582	21,013	109,628	8,405.36	43,851.36	12,608.04	65,777.03
19097	Tontitown Area VFD	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
19127	Tracy Area	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
19224	Trumann	23.50%	23.50%	245,580	712,038	58,649	170,048	23,459.63	68,019.21	35,189.45	102,028.81
19313	Tuckerman	0.00%	23.50%	0	119,578	0	28,557	0.00	11,422.99	0.00	17,134.49
19321	Tull Fire & Rescue	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
19356	Turrell	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
19364	Turtle Creek	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
19372	Tyronza	0.00%	23.50%	0	73,276	0	17,500	0.00	6,999.90	0.00	10,499.85
19380	Umpire	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
19386	Upper White Oak Lake	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
19399	Valley Springs V F D	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
19410	Van Buren	22.79%	23.50%	2,524,995	1,966,515	584,797	469,641	233,918.91	187,856.26	350,878.36	281,784.38
19429	Vandervoort	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
19445	Velvet Ridge	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
19526	Vilonia	23.17%	23.50%	87,304	392,604	20,557	93,761	8,222.85	37,504.46	12,334.28	56,256.69
19615	Viola	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
19828	Wabbaseka	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
19917	Waldo	0.00%	12.67%	0	43,000	0	5,537	0.00	2,214.66	0.00	3,321.99

Arkansas Fire and Police Premium Tax Allocation
 LOPFI Paid Locations Premium Tax Allocation for 2021

Location	Location	a	b	c	d	f	g	h	i	j	k
		LOPFI	LOPFI	2020	2020	2021	2021	Final	Final	Estimated	Estimated
		Only	Only	Paid	Paid	Estimated	Estimated	Premium Tax	Premium Tax	Remaining Employer	Remaining Employer
		Paid Rate	Paid Rate	Salary	Salary	Cost	Cost	40% Estimated Cost	40% Estimated Cost	Contribution Total	Contribution Total
<u>Code</u>	<u>Name</u>	<u>Fire</u>	<u>Police</u>	<u>Fire*</u>	<u>Police*</u>	<u>Fire</u>	<u>Police</u>	<u>Fire (.4*f)</u>	<u>Police (.4*g)</u>	<u>Fire (.6*f)</u>	<u>Police (.6*g)</u>
20028	Waldron	0.00%	23.50%	0	384,742	0	91,884	0.00	36,753.44	0.00	55,130.16
20117	Walnut Ridge	19.79%	23.50%	313,155	277,269	62,980	66,217	25,192.14	26,486.77	37,788.21	39,730.16
20168	Ward	23.50%	23.50%	49,587	362,691	11,842	86,617	4,736.95	34,646.94	7,105.43	51,970.41
20214	Warren	18.50%	0.00%	127,239	0	23,922	0	9,568.68	0.00	14,353.02	0.00
20311	Washington	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
20346	Water Valley Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
20354	Watson Chapel	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
20362	Wedington V F D	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
20419	Weiner	0.00%	23.50%	0	50,609	0	12,086	0.00	4,834.51	0.00	7,251.76
20486	Wescon	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
20494	Wesley Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
20508	West Fork	23.17%	23.50%	92,572	236,234	21,798	56,417	8,719.03	22,566.81	13,078.55	33,850.21
20605	West Memphis	23.50%	23.50%	3,307,299	4,404,483	789,845	1,051,873	315,937.96	420,749.30	473,906.94	631,123.94
20656	West Point	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
20664	West Pulaski Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
20672	Western Greene Co. Fire	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
20680	Western Grove Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
20702	Wheatley	0.00%	23.50%	0	31,511	0	7,525	0.00	3,010.17	0.00	4,515.25
20710	Wheeler Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
20796	White Bluff	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
20818	White Hall	0.00%	23.50%	0	727,137	0	173,654	0.00	69,461.59	0.00	104,192.39
20834	Whitehouse V F D	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
20850	Wickes Rvfd #2	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
20885	Williams Junction Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
20907	Wilmar	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
21008	Wilmot	0.00%	23.17%	0	33,131	0	7,801	0.00	3,120.52	0.00	4,680.78
21024	Woodlawn	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
21091	Wilson	0.00%	23.17%	0	52,778	0	12,427	0.00	4,970.99	0.00	7,456.48
21105	Wilton	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
21113	Winchester	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
21156	Wright-Pastoria Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
21199	Wynne	23.50%	23.22%	404,969	814,744	96,714	192,258	38,685.65	76,903.13	58,028.48	115,354.69
21296	Y-City Volunteer Fire	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
21393	Yellville	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
21431	Zinc Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
21700	101 - Gamaliel FPD #5	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
Totals:				174,947,370	212,111,303	41,839,715	49,274,705	16,735,886.03	19,709,882.06	25,103,829.08	29,564,823.12

**ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION
CALENDAR YEAR 2020
DISTRIBUTED JUNE 2021**

FIRE PROTECTION FUND - ACT 833

Act 1540 of 2001 made changes to the way the amount for the Fire Protection Fund is to be calculated. The base amount is \$600,000 and is to be increased each year at one half the percentage increase in the amount allocated to General Revenue before other reductions.

General Revenue allocation for 2000 (base year)	12,566,855.00
General Revenue allocation for 2020	20,932,943.01
Percentage Increase	66.57%
Base year's amount for Fire Protection Fund	600,000.00
1 + 1/2 of percentage increase	1.3329
Amount for Fire Protection Fund	799,740.00

**ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION
CALENDAR YEAR 2020
DISTRIBUTED JUNE 2021**

STATE POLICE RETIREMENT FUND

ACA 24-11-215(c) directs a portion of the amount allocated to General Revenue be set aside as defined in 24-6-209(b) to the Arkansas State Police Retirement System. This calculation is made by the System based on the required contribution for the year and the amount contributed to the System during the year.

State Police Retirement Fund (2021)	7,139,012.52
Based on 6/11/2021 email from Jason Willett	
State Police Retirement Fund (2020)	7,705,096.17
State Police Retirement Fund (2019)	8,035,961.50
State Police Retirement Fund (2018)	7,109,702.55
State Police Retirement Fund (2017)	6,693,914.82
State Police Retirement Fund (2016)	6,233,768.53
State Police Retirement Fund (2015)	6,574,375.88
State Police Retirement Fund (2014)	6,809,411.86
<i>There was an adjustment (downward) for the 2014 amount, as well as for the 2013 amount, made after the previous allocation report was completed.</i>	
State Police Retirement Fund (2013)	6,697,199.63
State Police Retirement Fund (2012)	6,250,116.93

Arkansas Fire and Police Pension Premium Tax
Summary of Police Retirement Supplement
For payments beginning July, 2021

	Monthly Supp. Benefit Retirees	Monthly Supp. Benefit DROPs	Number of Retirees	Number of DROPs	Total Annual Amount to be Paid
Local Plans, locally administered					
Fayetteville	1,650.00	0.00	33	0	19,800.00
Harrison	500.00	0.00	10	0	6,000.00
Jacksonville	850.00	0.00	17	0	10,200.00
Rogers	850.00	0.00	17	0	10,200.00
Springdale	1,500.00	0.00	30	0	18,000.00
Texarkana	1,850.00	0.00	37	0	22,200.00
Subtotal local administered	7,200.00	0.00	144	0	86,400.00
Local Plans administered by LOPFI					
Benton	400.00	0.00	8	0	4,800.00
Blytheville	950.00	0.00	19	0	11,400.00
Brinkley	200.00	0.00	4	0	2,400.00
Cabot	150.00	0.00	3	0	1,800.00
Camden	900.00	0.00	18	0	10,800.00
Conway	1,350.00	0.00	27	0	16,200.00
Crossett	50.00	0.00	1	0	600.00
El Dorado	1,400.00	0.00	28	0	16,800.00
Forrest City	850.00	0.00	17	0	10,200.00
Fort Smith	3,650.00	0.00	73	0	43,800.00
Heber Springs	250.00	0.00	5	0	3,000.00
Helena-West Helena	450.00	0.00	9	0	5,400.00
Hot Springs	2,400.00	0.00	48	0	28,800.00
Jonesboro	1,550.00	0.00	31	0	18,600.00
Little Rock	12,400.00	0.00	248	0	148,800.00
Lowell	50.00	0.00	1	0	600.00
Magnolia	500.00	0.00	10	0	6,000.00
Malvern	200.00	0.00	4	0	2,400.00
Marianna	250.00	0.00	5	0	3,000.00
McGehee	100.00	0.00	2	0	1,200.00
Newport	400.00	0.00	8	0	4,800.00
North Little Rock	4,750.00	0.00	95	0	57,000.00
Osceola	500.00	0.00	10	0	6,000.00
Paragould	500.00	0.00	10	0	6,000.00
Pine Bluff	3,250.00	0.00	65	0	39,000.00
Russellville	450.00	0.00	9	0	5,400.00
Searcy	500.00	0.00	10	0	6,000.00
Stuttgart	300.00	0.00	6	0	3,600.00
West Memphis	1,400.00	0.00	28	0	16,800.00
Subtotal LOPFI administered	40,100.00	0.00	802	0	481,200.00
Grand Total Monthly Benefits	47,300.00	0.00	946	0	567,600.00

**ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION
CALENDAR YEAR 2020
DISTRIBUTED JUNE 2021**

FUTURE SUPPLEMENT FUND DISTRIBUTIONS

Act 1373 of 2003 (House Bill 1239) defined the amount to be distributed from the Future Supplement Fund. The amount to be distributed was 90% of the amount deposited in the Future Supplement Fund from the previous Premium Tax Allocation Report. This amount is to then be distributed equally to each current retiree, beneficiary, or DROP. Each volunteer retiree counted as one-fifth of a paid retiree. Act 849 of 2007 increased the amount distributed to 100% and directed distribution of the amounts that were held for future use.

Act 465 of 2019 establish fixed amounts that are to be increased by 2.5% per year. The paid fire amounts are also schedule to increase until equal with police amounts over seven years. The schedule is shown below.

	<u>Police Portion</u>	<u>Paid Fire Portion</u>	<u>Volunteer Fire</u>
Number of Retirees, Beneficiaries and DROPs			
Administered Locally	144	214	496
Administered by LOPFI	<u>802</u>	<u>1,016</u>	<u>1,228</u>
	946	1,230	1,724
Distribution Amount for July 2021	<u>2,353.40</u>	<u>1,883.95</u>	<u>315.19</u>
Amount to be Distributed	<u><u>2,226,316.40</u></u>	<u><u>2,317,258.50</u></u>	<u><u>543,387.56</u></u>

Scheduled Supplement Amounts - Act 465 of 2019

July 2019	2,240.00	1,620.00	300.00
July 2020	2,296.00	1,749.07	307.50
July 2021	2,353.40	1,883.95	315.19
July 2022	2,412.24	2,024.94	323.07
July 2023	2,472.55	2,172.39	331.15
July 2024	2,534.36	2,326.75	339.43
July 2025	2,597.72	2,488.72	347.92
July 2026	2,662.66	2,662.66	356.62
July 2027	2,729.23	2,729.23	365.54

**ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION
CALENDAR YEAR 2020
DISTRIBUTED JUNE 2021**

**FUTURE SUPPLEMENT FUND
Recent History**

This page serves to summarize additional information concerning the recent history of Future Supplement allocations, including number of recipients and total fund distributions. (Note that volunteers were counted as 0.2 paid members under the statute for Future Supplement purposes before Act 465 of 2019.)

	<u>Police - Total Supplement Payments</u>	<u>Fire - Total Supplement Payments</u>	<u>Police - Number of Recipients</u>	<u>Fire - Number of Recipients</u>	<u>Police - Supplement Amount (Paid)</u>	<u>Fire - Supplement Amount (Paid)</u>
2018	\$ 2,320,640.00	\$ 2,218,853.00	1,036	1,713	\$ 2,240.00	\$ 1,295.00
2017	\$ 2,091,320.00	\$ 2,715,020.00	1,067	1,763	\$ 1,960.00	\$ 1,540.00
2016	\$ 1,681,680.00	\$ 2,948,076.00	1,092	1,820	\$ 1,540.00	\$ 1,620.00
2015	\$ 1,233,210.00	\$ 2,604,840.00	1,111	1,861	\$ 1,110.00	\$ 1,400.00
2014	\$ 1,217,160.00	\$ 2,327,975.00	1,127	1,885	\$ 1,080.00	\$ 1,235.00
2013	\$ 1,286,490.00	\$ 1,760,830.00	1,159	1,904	\$ 1,110.00	\$ 925.00
2012	\$ 1,472,120.00	\$ 1,414,475.00	1,192	1,951	\$ 1,235.00	\$ 725.00
2011	\$ 986,580.00	\$ 1,172,920.00	1,218	1,988	\$ 810.00	\$ 590.00
2010	\$ 695,343.00	\$ 882,156.00	1,254	2,152	\$ 554.50	\$ 410.00
2009	\$ 953,754.40	\$ 966,287.04	1,292	2,054	\$ 738.20	\$ 470.35

	<u>Total Combined Allocation</u>	<u>Year-over-Year Change in Total</u>	<u>Average Supplement (Paid)</u>	<u>Year-over-Year Change in Avg. Payment</u>
2018	\$ 4,553,031	-5%	\$ 1,651.14	-3%
2017	\$ 4,806,340	4%	\$ 1,698.35	7%
2016	\$ 4,629,756	21%	\$ 1,590.00	23%
2015	\$ 3,838,050	8%	\$ 1,291.58	10%
2014	\$ 3,545,135	16%	\$ 1,177.00	18%
2013	\$ 3,047,320	6%	\$ 995.01	8%
2012	\$ 2,886,595	34%	\$ 918.42	36%
2011	\$ 2,159,500	37%	\$ 673.58	45%
2010	\$ 1,577,499	-18%	\$ 463.21	-19%
2009	\$ 1,920,041		\$ 573.76	

ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION
 CALENDAR YEAR 2020, DISTRIBUTED JUNE 2021
 DISTRIBUTION OF FUTURE SUPPLEMENT FUND

City/Location	Police Plans			Fire Plans				\$1,883.95 Annual Payment for Paid Retiree	\$315.19 Annual Payment for Volunteer
	Number of LOPFI Admin Retirees, etc.	Number of Locally Admin Retirees, etc.	\$2,353.40 Annual Payment for Retirees, etc.	Number of LOPFI Admin Paid Retiree	Number of LOPFI Admin Volunteer	Number of Locally Admin Paid Retiree	Number of Locally Admin Volunteer		
106 Allison Sycamore	0	0	0.00	0	0	0	0	0.00	0.00
116 Alma	0	0	0.00	0	0	0	12	0.00	3,782.28
150 Alexander	0	0	0.00	0	0	0	0	0.00	0.00
195 Alpena	0	0	0.00	0	0	0	0	0.00	0.00
205 Altus	0	0	0.00	0	4	0	0	0.00	1,260.76
248 Altheimer	0	0	0.00	0	4	0	0	0.00	1,260.76
302 Amity	0	0	0.00	0	0	0	8	0.00	2,521.52
310 Antioch	0	0	0.00	0	0	0	0	0.00	0.00
345 Appleton Rural V F D	0	0	0.00	0	0	0	0	0.00	0.00
361 Arch Street Fpd #16	0	0	0.00	0	0	0	0	0.00	0.00
418 Arkadelphia	0	0	0.00	0	0	0	7	13,187.65	3,467.09
507 Arkansas City	0	0	0.00	0	3	0	0	0.00	945.57
604 Ashdown	0	0	0.00	0	0	0	12	0.00	3,782.28
647 Ash Flat	0	0	0.00	0	0	0	0	0.00	0.00
701 Atkins	0	0	0.00	0	8	0	0	0.00	2,521.52
809 Augusta	0	0	0.00	0	9	0	0	0.00	2,836.71
825 Austin	0	0	0.00	0	0	0	0	0.00	0.00
833 Avoca	0	0	0.00	0	0	0	0	0.00	0.00
906 Bald Knob	0	0	0.00	0	10	0	0	0.00	3,151.90
1007 Barling	0	0	0.00	1	3	0	0	1,883.95	945.57
1074 Barton-Lexa	0	0	0.00	0	0	0	0	0.00	0.00
1104 Batesville	0	0	0.00	0	0	13	3	24,491.35	945.57
1120 Bauxite	0	0	0.00	0	0	0	0	0.00	0.00
1201 Bay	0	0	0.00	0	3	0	0	0.00	945.57
1228 Bay Village VFD	0	0	0.00	0	0	0	0	0.00	0.00
1260 Beaverfork	0	0	0.00	0	0	0	0	0.00	0.00
1287 Beaver Lake	0	0	0.00	0	0	0	0	0.00	0.00
1309 Bearden	0	0	0.00	0	5	0	0	0.00	1,575.95
1317 Beebe	0	0	0.00	0	0	0	5	0.00	1,575.95
1341 Bee Branch	0	0	0.00	0	0	0	0	0.00	0.00
1392 Belleville	0	0	0.00	0	2	0	0	0.00	630.38
1406 Bella Vista	0	0	0.00	8	1	0	0	15,071.60	315.19
1503 Benton	8	0	18,827.20	22	1	0	0	41,446.90	315.19
1600 Bentonville	0	0	0.00	10	3	0	0	18,839.50	945.57
1627 Bergman Vf Assoc	0	0	0.00	0	0	0	0	0.00	0.00
1643 Bigelow	0	0	0.00	0	0	0	0	0.00	0.00
1694 Bethesda	0	0	0.00	0	0	0	0	0.00	0.00
1708 Berryville	0	0	0.00	0	17	0	0	0.00	5,358.23
1716 Biggers-Reyno	0	0	0.00	0	0	0	0	0.00	0.00
1724 Big Creek	0	0	0.00	0	0	0	0	0.00	0.00
1732 Biscoe	0	0	0.00	0	5	0	0	0.00	1,575.95
1740 Bismarck Fire Pro Asso	0	0	0.00	0	0	0	0	0.00	0.00
1759 Black Rock	0	0	0.00	0	0	0	0	0.00	0.00
1791 Blytheville	19	0	44,714.60	20	1	0	0	37,679.00	315.19
1856 Bonanza	0	0	0.00	0	0	0	0	0.00	0.00
1880 Bono	0	0	0.00	0	0	0	0	0.00	0.00
1899 Bono FID	0	0	0.00	0	0	0	0	0.00	0.00
1902 Booneville	0	0	0.00	0	0	0	12	0.00	3,782.28
1945 Boston Mountain V F D	0	0	0.00	0	0	0	0	0.00	0.00
1996 Bradford	0	0	0.00	0	11	0	0	0.00	3,467.09
2003 Bradley	0	0	0.00	0	6	0	0	0.00	1,891.14
2011 Bradley County Rural V	0	0	0.00	0	0	0	0	0.00	0.00
2062 Brookland Fire Protecti	0	0	0.00	0	0	0	0	0.00	0.00
2097 Brinkley	4	0	9,413.60	0	0	1	8	1,883.95	2,521.52
2127 Brookland	0	0	0.00	0	0	0	0	0.00	0.00
2178 Bruno Fire Prot Dist	0	0	0.00	0	0	0	0	0.00	0.00
2194 Bryant	0	0	0.00	0	8	0	0	0.00	2,521.52
2224 Buena Vista	0	0	0.00	0	0	0	0	0.00	0.00
2240 Buford Vfd	0	0	0.00	0	0	0	0	0.00	0.00
2283 Bull Shoals	0	0	0.00	0	9	0	0	0.00	2,836.71
2356 Burnt Ridge	0	0	0.00	0	0	0	0	0.00	0.00
2380 Butterfield	0	0	0.00	0	0	0	0	0.00	0.00
2585 Cabot	3	0	7,060.20	2	4	0	0	3,767.90	1,260.76

ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION
 CALENDAR YEAR 2020, DISTRIBUTED JUNE 2021
 DISTRIBUTION OF FUTURE SUPPLEMENT FUND

City/Location	Police Plans			Fire Plans				\$1,883.95 Annual Payment for Paid Retiree	\$315.19 Annual Payment for Volunteer
	Number of LOPFI Admin Retirees, etc.	Number of Locally Admin Retirees, etc.	\$2,353.40 Annual Payment for Retirees, etc.	Number of LOPFI Admin Paid Retiree	Number of LOPFI Admin Volunteer	Number of Locally Admin Paid Retiree	Number of Locally Admin Volunteer		
2682 Caddo Valley	0	0	0.00	0	7	0	0	0.00	2,206.33
2690 Caldwell	0	0	0.00	0	2	0	0	0.00	630.38
2704 Cairo Volunteer Fire	0	0	0.00	0	0	0	0	0.00	0.00
2739 Calico Rock	0	0	0.00	0	4	0	0	0.00	1,260.76
2763 Calion	0	0	0.00	0	5	0	0	0.00	1,575.95
2771 Camden	18	0	42,361.20	23	10	0	0	43,330.85	3,151.90
2798 Calvert Township VF	0	0	0.00	0	0	0	0	0.00	0.00
2844 Camp	0	0	0.00	0	0	0	0	0.00	0.00
2852 Cammack Village	0	0	0.00	0	1	0	0	0.00	315.19
2860 Cane Creek	0	0	0.00	0	0	0	0	0.00	0.00
2879 Capps-Batavia Vfd	0	0	0.00	0	0	0	0	0.00	0.00
2887 Caraway	0	0	0.00	0	15	0	0	0.00	4,727.85
2984 Carlisle	0	0	0.00	0	0	0	13	0.00	4,097.47
3050 Carthage	0	0	0.00	0	7	0	0	0.00	2,206.33
3085 Cash	0	0	0.00	0	1	0	0	0.00	315.19
3093 Cave City	0	0	0.00	0	8	0	0	0.00	2,521.52
3107 Cave Springs Vfd	0	0	0.00	0	0	0	0	0.00	0.00
3158 Center	0	0	0.00	0	0	0	0	0.00	0.00
3166 Center Grove	0	0	0.00	0	0	0	0	0.00	0.00
3182 Centerton	0	0	0.00	0	0	2	9	3,767.90	2,836.71
3190 Central City	0	0	0.00	0	0	0	0	0.00	0.00
3239 Chambersville Vfd	0	0	0.00	0	0	0	0	0.00	0.00
3271 Charleston	0	0	0.00	0	10	0	0	0.00	3,151.90
3301 Charlotte Vfd	0	0	0.00	0	0	0	0	0.00	0.00
3328 Cherry Hill Vfd	0	0	0.00	0	0	0	0	0.00	0.00
3336 Cherokee Village	0	0	0.00	0	0	0	0	0.00	0.00
3344 Cherry Valley	0	0	0.00	0	0	0	0	0.00	0.00
3387 Chidester	0	0	0.00	0	3	0	0	0.00	945.57
3395 Chimes Vfd	0	0	0.00	0	0	0	0	0.00	0.00
3417 Choctaw	0	0	0.00	0	0	0	0	0.00	0.00
3441 Cincinnati Vfd	0	0	0.00	0	0	0	0	0.00	0.00
3484 Clarendon	0	0	0.00	0	0	0	6	0.00	1,891.14
3573 Clarksville	0	0	0.00	0	17	0	0	0.00	5,358.23
3689 Clinton	0	0	0.00	1	14	0	0	1,883.95	4,412.66
3719 Collegeville	0	0	0.00	0	0	0	0	0.00	0.00
3743 Colt	0	0	0.00	0	0	0	0	0.00	0.00
3751 Coal Hill	0	0	0.00	0	5	0	0	0.00	1,575.95
3778 Concord	0	0	0.00	0	0	0	0	0.00	0.00
3786 Conway	27	0	63,541.80	26	1	0	0	48,982.70	315.19
3794 Cooterneck	0	0	0.00	0	7	0	0	0.00	2,206.33
3808 Compton Vol Fire Assn	0	0	0.00	0	0	0	0	0.00	0.00
3832 Conway County	0	0	0.00	0	0	0	0	0.00	0.00
3867 Cord Vfd	0	0	0.00	0	0	0	0	0.00	0.00
3875 Corning	0	0	0.00	0	16	0	0	0.00	5,043.04
3972 Cotter	0	0	0.00	0	2	0	0	0.00	630.38
3980 Cotter/Gassville	0	0	0.00	0	0	0	0	0.00	0.00
4057 BDR Rural Fire Dist #1	0	0	0.00	0	0	0	0	0.00	0.00
4065 Cotton Plant	0	0	0.00	0	7	0	0	0.00	2,206.33
4073 Cottonwood Rural Fire	0	0	0.00	0	0	0	0	0.00	0.00
4081 County Line Vfd	0	0	0.00	0	0	0	0	0.00	0.00
4111 Cove Rural V F D	0	0	0.00	0	0	0	0	0.00	0.00
4170 Crawfordsville	0	0	0.00	0	0	0	10	0.00	3,151.90
4251 Crow Mountain	0	0	0.00	0	0	0	0	0.00	0.00
4278 Crossett	1	0	2,353.40	9	9	0	0	16,955.55	2,836.71
4286 Crystal FPD #24	0	0	0.00	0	0	0	0	0.00	0.00
4308 Curtis Rural	0	0	0.00	0	0	0	0	0.00	0.00
4332 Dalton Vfd	0	0	0.00	0	0	0	0	0.00	0.00
4340 Damascus	0	0	0.00	0	0	0	0	0.00	0.00
4464 Danville	0	0	0.00	0	6	0	0	0.00	1,891.14
4553 Dardanelle	0	0	0.00	0	0	0	12	0.00	3,782.28
4634 Deann	0	0	0.00	0	0	0	0	0.00	0.00
4669 Decatur	0	0	0.00	0	5	0	0	0.00	1,575.95
4685 Deer Volunteer Fire	0	0	0.00	0	0	0	0	0.00	0.00

ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION
 CALENDAR YEAR 2020, DISTRIBUTED JUNE 2021
 DISTRIBUTION OF FUTURE SUPPLEMENT FUND

City/Location	Police Plans			Fire Plans				\$1,883.95 Annual Payment for Paid Retiree	\$315.19 Annual Payment for Volunteer
	Number of LOPFI Admin Retirees, etc.	Number of Locally Admin Retirees, etc.	\$2,353.40 Annual Payment for Retirees, etc.	Number of LOPFI Admin Paid Retiree	Number of LOPFI Admin Volunteer	Number of Locally Admin Paid Retiree	Number of Locally Admin Volunteer		
	4715 Delaware	0	0	0.00	0	0	0		
4766 DeQueen	0	0	0.00	0	10	0	0	0.00	3,151.90
4812 Dermott	0	0	0.00	0	0	0	13	0.00	4,097.47
4855 Des Arc	0	0	0.00	0	11	0	0	0.00	3,467.09
4863 DeValls Bluff	0	0	0.00	0	9	0	0	0.00	2,836.71
4871 Desha	0	0	0.00	0	0	0	0	0.00	0.00
4960 DeWitt	0	0	0.00	0	10	0	0	0.00	3,151.90
5010 Diaz	0	0	0.00	0	6	0	0	0.00	1,891.14
5029 Dierks	0	0	0.00	0	0	0	0	0.00	0.00
5037 District 7 Crawford Co	0	0	0.00	0	0	0	0	0.00	0.00
5045 Dodd Mountain V F D	0	0	0.00	0	0	0	0	0.00	0.00
5053 Dumas	0	0	0.00	0	0	0	9	0.00	2,836.71
5169 Dover	0	0	0.00	0	5	0	0	0.00	1,575.95
5266 Dyess	0	0	0.00	0	0	0	0	0.00	0.00
5355 Earle	0	0	0.00	0	0	0	9	0.00	2,836.71
5363 East Camden	0	0	0.00	0	0	0	0	0.00	0.00
5371 East End Fire Protectio	0	0	0.00	0	0	0	0	0.00	0.00
5398 East Pulaski County	0	0	0.00	0	0	0	0	0.00	0.00
5401 Elaine	0	0	0.00	0	0	0	6	0.00	1,891.14
5460 El Dorado	28	0	65,895.20	40	0	0	0	75,358.00	0.00
5568 Elkins	0	0	0.00	0	0	0	11	0.00	3,467.09
5614 Elm Springs	0	0	0.00	0	0	0	0	0.00	0.00
5630 Emmett	0	0	0.00	0	5	0	0	0.00	1,575.95
5649 EMP Rural Fire Assoc.	0	0	0.00	0	0	0	0	0.00	0.00
5657 England	0	0	0.00	0	15	0	0	0.00	4,727.85
5738 Etowah Vfd	0	0	0.00	0	0	0	0	0.00	0.00
5762 Eudora	0	0	0.00	0	8	0	0	0.00	2,521.52
5819 Evansville V F D	0	0	0.00	0	0	0	0	0.00	0.00
5851 Eureka Springs	0	0	0.00	0	0	0	20	0.00	6,303.80
5878 Evening Shade	0	0	0.00	0	0	0	0	0.00	0.00
5924 Faircrest	0	0	0.00	0	0	0	0	0.00	0.00
5959 Fairfield Bay	0	0	0.00	0	0	0	0	0.00	0.00
5983 Fairview FPD (Searcy)	0	0	0.00	0	0	0	0	0.00	0.00
5991 Fairview Rural FD (Flip)	0	0	0.00	0	0	0	0	0.00	0.00
6041 Farmington	0	0	0.00	0	8	0	0	0.00	2,521.52
6149 Fayetteville	0	33	77,662.20	0	0	39	2	73,474.05	630.38
6203 Fifty Six	0	0	0.00	0	0	0	0	0.00	0.00
6254 Fisher	0	0	0.00	0	2	0	0	0.00	630.38
6262 Fire District #6 Crawfor	0	0	0.00	0	0	0	0	0.00	0.00
6300 Flippin	0	0	0.00	0	0	0	9	0.00	2,836.71
6327 Floral Vfd	0	0	0.00	0	0	0	0	0.00	0.00
6343 Fordyce	0	0	0.00	0	0	0	14	0.00	4,412.66
6351 Foreman	0	0	0.00	0	0	0	9	0.00	2,836.71
6440 Forrest City	17	0	40,007.80	11	0	0	0	20,723.45	0.00
6548 Fort Smith	73	0	171,798.20	93	0	0	0	175,207.35	0.00
6580 Fountain Lake	0	0	0.00	0	0	0	0	0.00	0.00
6629 Fox Vfd	0	0	0.00	0	0	0	0	0.00	0.00
6645 Frenchport Vfd	0	0	0.00	0	0	0	0	0.00	0.00
6653 Friendship	0	0	0.00	0	0	0	0	0.00	0.00
6807 Gallatin	0	0	0.00	0	0	0	0	0.00	0.00
6831 Garland	0	0	0.00	0	2	0	0	0.00	630.38
6890 Garnett	0	0	0.00	0	0	0	0	0.00	0.00
6939 Gassville	0	0	0.00	0	0	0	8	0.00	2,521.52
7048 Gentry	0	0	0.00	0	10	0	0	0.00	3,151.90
7137 Gillett	0	0	0.00	0	12	0	0	0.00	3,782.28
7188 Gillham	0	0	0.00	0	0	0	0	0.00	0.00
7242 Glenwood	0	0	0.00	0	0	0	9	0.00	2,836.71
7269 Goshen	0	0	0.00	0	0	0	0	0.00	0.00
7277 Goshen Fire Dist Assoc	0	0	0.00	0	0	0	0	0.00	0.00
7331 Gosnell	0	0	0.00	0	3	0	0	0.00	945.57
7358 Grady	0	0	0.00	0	6	0	0	0.00	1,891.14
7366 Gould	0	0	0.00	0	4	0	0	0.00	1,260.76
7374 Gravette	0	0	0.00	0	5	0	0	0.00	1,575.95

ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION
 CALENDAR YEAR 2020, DISTRIBUTED JUNE 2021
 DISTRIBUTION OF FUTURE SUPPLEMENT FUND

City/Location	Police Plans			Fire Plans				\$1,883.95 Annual Payment for Paid Retiree	\$315.19 Annual Payment for Volunteer
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7390 Gravel Ridge Fire Prote	0	0	0.00	0	0	0	0	0.00	0.00
7412 Grayson Fire Assoc	0	0	0.00	0	0	0	0	0.00	0.00
7439 Green Forest	0	0	0.00	0	8	0	0	0.00	2,521.52
7447 Greenbrier	0	0	0.00	0	0	0	0	0.00	0.00
7463 Greenland	0	0	0.00	0	0	0	0	0.00	0.00
7471 Greenwood	0	0	0.00	0	12	0	0	0.00	3,782.28
7498 Greenwood Rural	0	0	0.00	0	0	0	0	0.00	0.00
7544 Greers Ferry	0	0	0.00	0	0	0	6	0.00	1,891.14
7633 Grover Township	0	0	0.00	0	5	0	0	0.00	1,575.95
7706 Gum Springs	0	0	0.00	0	0	0	0	0.00	0.00
7730 Grubbs	0	0	0.00	0	2	0	0	0.00	630.38
7749 Gurdon	0	0	0.00	0	0	0	7	0.00	2,206.33
7757 Guy Community	0	0	0.00	0	0	0	0	0.00	0.00
7765 Hackett	0	0	0.00	0	0	0	0	0.00	0.00
7846 Hagarville Rfd #3	0	0	0.00	0	0	0	0	0.00	0.00
7889 Halley	0	0	0.00	0	0	0	0	0.00	0.00
7935 Hamburg	0	0	0.00	0	0	0	13	0.00	4,097.47
8044 Hampton	0	0	0.00	0	14	0	0	0.00	4,412.66
8079 Hand Cove Fire Prot Di	0	0	0.00	0	0	0	0	0.00	0.00
8125 Hardin	0	0	0.00	0	5	0	0	0.00	1,575.95
8133 Hardy	0	0	0.00	0	3	0	0	0.00	945.57
8141 Harmon Volunteer Fire	0	0	0.00	0	0	0	0	0.00	0.00
8168 Harrell	0	0	0.00	0	0	0	0	0.00	0.00
8230 Harrisburg	0	0	0.00	0	3	0	0	0.00	945.57
8346 Harrison	0	10	23,534.00	0	0	16	1	30,143.20	315.19
8435 Hartford	0	0	0.00	0	1	0	0	0.00	315.19
8478 Haskell	0	0	0.00	0	0	0	0	0.00	0.00
8494 Hatfield Volunteer Fire I	0	0	0.00	0	0	0	0	0.00	0.00
8532 Hazen	0	0	0.00	0	0	0	13	0.00	4,097.47
8621 Heber Springs	5	0	11,767.00	1	12	0	0	1,883.95	3,782.28
8648 Helena-West Helena	9	0	21,180.60	16	7	0	0	30,143.20	2,206.33
8656 Hector	0	0	0.00	0	0	0	0	0.00	0.00
8664 Hermitage	0	0	0.00	0	4	0	0	0.00	1,260.76
8753 Hensley Vfd	0	0	0.00	0	0	0	0	0.00	0.00
8826 Hickory Creek	0	0	0.00	0	0	0	0	0.00	0.00
8834 Hickory Ridge	0	0	0.00	0	0	0	8	0.00	2,521.52
8842 Higginson Vfd	0	0	0.00	0	0	0	0	0.00	0.00
8850 Highfill	0	0	0.00	0	0	0	0	0.00	0.00
8869 Hilltop	0	0	0.00	0	0	0	0	0.00	0.00
8877 Highway 15 South	0	0	0.00	0	0	0	0	0.00	0.00
8885 Hilltop Vfd	0	0	0.00	0	0	0	0	0.00	0.00
8893 Highway 286 East	0	0	0.00	0	0	0	0	0.00	0.00
8907 Highland	0	0	0.00	0	0	0	0	0.00	0.00
8915 Holland	0	0	0.00	0	0	0	0	0.00	0.00
8923 Holly Grove	0	0	0.00	0	4	0	0	0.00	1,260.76
8931 Hollis Vfd	0	0	0.00	0	0	0	0	0.00	0.00
9008 Holiday Island	0	0	0.00	0	1	0	0	0.00	315.19
9016 Hon Vfd	0	0	0.00	0	0	0	0	0.00	0.00
9024 Hope	0	0	0.00	0	0	11	3	20,723.45	945.57
9032 Hopewell Fire District	0	0	0.00	0	0	0	0	0.00	0.00
9067 Horatio	0	0	0.00	0	6	0	0	0.00	1,891.14
9083 Horseshoe Lake	0	0	0.00	0	0	0	0	0.00	0.00
9113 Hot Springs	48	0	112,963.20	56	0	0	0	105,501.20	0.00
9210 Hot Springs Village	0	0	0.00	2	4	0	0	3,767.90	1,260.76
9326 Hoxie	0	0	0.00	1	3	0	0	1,883.95	945.57
9415 Hughes	0	0	0.00	0	0	0	11	0.00	3,467.09
9512 Humphrey	0	0	0.00	0	1	0	0	0.00	315.19
9547 Hwy 94 East	0	0	0.00	0	0	0	0	0.00	0.00
9628 Huntsville	0	0	0.00	0	5	0	0	0.00	1,575.95
9717 Huntington	0	0	0.00	0	5	0	0	0.00	1,575.95
9814 Huttig	0	0	0.00	0	0	0	9	0.00	2,836.71
9911 Highway 70 West Fire F	0	0	0.00	0	0	0	0	0.00	0.00
10014 Imboden	0	0	0.00	0	14	0	0	0.00	4,412.66

ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION
 CALENDAR YEAR 2020, DISTRIBUTED JUNE 2021
 DISTRIBUTION OF FUTURE SUPPLEMENT FUND

City/Location	Police Plans			Fire Plans				\$1,883.95 Annual Payment for Paid Retiree	\$315.19 Annual Payment for Volunteer
	Number of LOPFI Admin Retirees, etc.	Number of Locally Admin Retirees, etc.	\$2,353.40 Annual Payment for Retirees, etc.	Number of LOPFI Admin Paid Retiree	Number of LOPFI Admin Volunteer	Number of Locally Admin Paid Retiree	Number of Locally Admin Volunteer		
10030 Inspiration Point	0	0	0.00	0	0	0	0	0.00	0.00
10065 Lone Community Fire	0	0	0.00	0	0	0	0	0.00	0.00
10219 Jacksonville	0	17	40,007.80	0	0	33	1	62,170.35	315.19
10308 Johnson Co Rfd #1(Luc	0	0	0.00	0	0	0	0	0.00	0.00
10316 Jasper	0	0	0.00	0	8	0	0	0.00	2,521.52
10324 Johnson Co Rfd #2(Harr	0	0	0.00	0	0	0	0	0.00	0.00
10340 Johnson Co Rfd #4(Har	0	0	0.00	0	0	0	0	0.00	0.00
10359 Johnson Co Rfd #5(Fla	0	0	0.00	0	0	0	0	0.00	0.00
10375 Johnson Co Rfd #7(Lutl	0	0	0.00	0	0	0	0	0.00	0.00
10383 Johnson	0	0	0.00	0	0	0	0	0.00	0.00
10405 Joiner	0	0	0.00	0	4	0	0	0.00	1,260.76
10413 Johnson Co Rfd #8(Co	0	0	0.00	0	0	0	0	0.00	0.00
10502 Jonesboro	31	0	72,955.40	46	0	0	0	86,661.70	0.00
10529 Joplin Vfd	0	0	0.00	0	0	0	0	0.00	0.00
10588 Judsonia	0	0	0.00	0	0	0	11	0.00	3,467.09
10618 Junction City	0	0	0.00	0	6	0	0	0.00	1,891.14
10707 Keiser	0	0	0.00	0	7	0	0	0.00	2,206.33
10804 Kensett	0	0	0.00	0	7	0	0	0.00	2,206.33
10812 Keo	0	0	0.00	0	0	0	0	0.00	0.00
10839 Kibler	0	0	0.00	0	0	0	0	0.00	0.00
10855 Knoxville Vfd	0	0	0.00	0	0	0	0	0.00	0.00
10863 Lamar	0	0	0.00	0	0	0	0	0.00	0.00
10871 Krooked Kreek Vfp Ass	0	0	0.00	0	0	0	0	0.00	0.00
11002 Lake City	0	0	0.00	0	8	0	0	0.00	2,521.52
11040 Lake Hamilton	0	0	0.00	0	0	0	0	0.00	0.00
11061 Lake Maumelle Area Rf	0	0	0.00	0	0	0	0	0.00	0.00
11088 Lake Norrell Area	0	0	0.00	0	0	0	0	0.00	0.00
11118 Lakeview	0	0	0.00	0	0	0	0	0.00	0.00
11207 Lake Village	0	0	0.00	0	10	0	0	0.00	3,151.90
11266 Landis Vfd	0	0	0.00	0	0	0	0	0.00	0.00
11304 Lavaca	0	0	0.00	0	6	0	0	0.00	1,891.14
11320 Lawson-Urbana	0	0	0.00	0	0	0	0	0.00	0.00
11339 Lazy Acres Vfd	0	0	0.00	0	0	0	0	0.00	0.00
11401 Leachville	0	0	0.00	0	8	0	0	0.00	2,521.52
11436 Lead Hill Vfd	0	0	0.00	0	0	0	0	0.00	0.00
11509 Lepanto	0	0	0.00	0	0	0	12	0.00	3,782.28
11517 Leslie	0	0	0.00	0	0	0	0	0.00	0.00
11525 Lewisville	0	0	0.00	0	5	0	0	0.00	1,575.95
11533 Liberty	0	0	0.00	0	0	0	0	0.00	0.00
11576 Little Flock	0	0	0.00	0	0	0	0	0.00	0.00
11606 Little Rock	248	0	583,643.20	259	0	0	0	487,943.05	0.00
11614 Lincoln	0	0	0.00	1	6	0	0	1,883.95	1,891.14
11649 Linwood/Moscow	0	0	0.00	0	0	0	0	0.00	0.00
11703 Lockesburg	0	0	0.00	0	7	0	0	0.00	2,206.33
11754 London	0	0	0.00	0	0	0	0	0.00	0.00
11762 Lone Rock Vfd	0	0	0.00	0	0	0	0	0.00	0.00
11800 Lonoke	0	0	0.00	0	0	0	10	0.00	3,151.90
11851 Louann	0	0	0.00	0	0	0	0	0.00	0.00
11908 Lowell	1	0	2,353.40	2	1	0	0	3,767.90	315.19
11959 Luxora	0	0	0.00	0	3	0	0	0.00	945.57
11991 Lynn	0	0	0.00	0	0	0	0	0.00	0.00
12092 Magazine	0	0	0.00	0	10	0	0	0.00	3,151.90
12149 Magnet Cove	0	0	0.00	0	0	0	0	0.00	0.00
12181 Magnolia	10	0	23,534.00	8	10	0	0	15,071.60	3,151.90
12297 Malvern	4	0	9,413.60	11	2	0	0	20,723.45	630.38
12394 Mammoth Spring	0	0	0.00	0	6	0	0	0.00	1,891.14
12483 Manila	0	0	0.00	0	0	0	12	0.00	3,782.28
12580 Mansfield	0	0	0.00	0	6	0	0	0.00	1,891.14
12637 Marble Vfd	0	0	0.00	0	0	0	0	0.00	0.00
12688 Marianna	5	0	11,767.00	0	0	2	10	3,767.90	3,151.90
12785 Marion	0	0	0.00	0	0	0	9	0.00	2,836.71
12882 Marked Tree	0	0	0.00	0	10	0	0	0.00	3,151.90
12971 Marmaduke	0	0	0.00	0	6	0	0	0.00	1,891.14

ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION
 CALENDAR YEAR 2020, DISTRIBUTED JUNE 2021
 DISTRIBUTION OF FUTURE SUPPLEMENT FUND

City/Location	Police Plans			Fire Plans				\$1,883.95 Annual Payment for Paid Retiree	\$315.19 Annual Payment for Volunteer
	Number of LOPFI Admin Retirees, etc.	Number of Locally Admin Retirees, etc.	\$2,353.40 Annual Payment for Retirees, etc.	Number of LOPFI Admin Paid Retiree	Number of LOPFI Admin Volunteer	Number of Locally Admin Paid Retiree	Number of Locally Admin Volunteer		
13056 Marshall	0	0	0.00	0	17	0	0	0.00	5,358.23
13080 Marvell	0	0	0.00	0	13	0	0	0.00	4,097.47
13188 Maumelle	0	0	0.00	0	0	0	0	0.00	0.00
13242 Mayflower	0	0	0.00	0	0	0	0	0.00	0.00
13269 Maynard Vfd	0	0	0.00	0	0	0	0	0.00	0.00
13285 McCrory	0	0	0.00	0	7	0	0	0.00	2,206.33
13382 McGehee	2	0	4,706.80	2	7	0	0	3,767.90	2,206.33
13471 McNeil	0	0	0.00	0	3	0	0	0.00	945.57
13587 McRae	0	0	0.00	0	3	0	0	0.00	945.57
13684 Melbourne	0	0	0.00	0	7	0	0	0.00	2,206.33
13714 Melrose Vfd	0	0	0.00	0	0	0	0	0.00	0.00
13773 Mena	0	0	0.00	3	3	0	0	5,651.85	945.57
13846 Midland Vol Fire	0	0	0.00	0	0	0	0	0.00	0.00
13862 Milo	0	0	0.00	0	0	0	0	0.00	0.00
13889 Mineral Springs	0	0	0.00	0	3	0	0	0.00	945.57
13986 Monette	0	0	0.00	0	9	0	0	0.00	2,836.71
14087 Monticello	0	0	0.00	3	11	0	0	5,651.85	3,467.09
14184 Montrose	0	0	0.00	0	3	0	0	0.00	945.57
14214 Morning Star Fpa (Garl	0	0	0.00	0	0	0	0	0.00	0.00
14222 Morning Star Vfd (Sear	0	0	0.00	0	0	0	0	0.00	0.00
14257 Moro	0	0	0.00	0	5	0	0	0.00	1,575.95
14273 Morrilton	0	0	0.00	0	0	0	18	0.00	5,673.42
14281 Morriston	0	0	0.00	0	0	0	0	0.00	0.00
14303 Morrow Vfd	0	0	0.00	0	0	0	0	0.00	0.00
14338 Mount Holly	0	0	0.00	0	0	0	0	0.00	0.00
14362 Mountainburg	0	0	0.00	0	0	0	10	0.00	3,151.90
14389 Mountain Home	0	0	0.00	13	11	0	0	24,491.35	3,467.09
14478 Mountain Pine	0	0	0.00	0	0	0	0	0.00	0.00
14486 Mount Ida	0	0	0.00	0	0	0	10	0.00	3,151.90
14494 Mt Judea Area Vfd	0	0	0.00	0	0	0	0	0.00	0.00
14524 Mountain View	0	0	0.00	0	20	0	0	0.00	6,303.80
14575 Mulberry	0	0	0.00	0	7	0	0	0.00	2,206.33
14672 Murfreesboro	0	0	0.00	0	13	0	0	0.00	4,097.47
14877 Nashville	0	0	0.00	0	0	0	11	0.00	3,467.09
14907 Natural Dam Vfd	0	0	0.00	0	0	0	0	0.00	0.00
14931 New Blaine Rural Fd	0	0	0.00	0	0	0	0	0.00	0.00
14974 Newark	0	0	0.00	0	7	0	0	0.00	2,206.33
15067 Newport	8	0	18,827.20	9	6	0	0	16,955.55	1,891.14
15083 Nimrod/Aplin	0	0	0.00	0	0	0	0	0.00	0.00
15091 Nob Hill	0	0	0.00	0	0	0	0	0.00	0.00
15156 Norman	0	0	0.00	0	3	0	0	0.00	945.57
15164 Norfolk	0	0	0.00	0	0	0	0	0.00	0.00
15172 Norphlet	0	0	0.00	0	2	0	0	0.00	630.38
15202 Oil Trough	0	0	0.00	0	0	0	0	0.00	0.00
15229 Northeast Benton Coun	0	0	0.00	0	0	0	0	0.00	0.00
15245 Northeast Lakeside	0	0	0.00	0	0	0	0	0.00	0.00
15253 North Crossett	0	0	0.00	0	6	0	0	0.00	1,891.14
15261 Northeast Saline Count	0	0	0.00	0	0	0	0	0.00	0.00
15288 Northeast Greene Cour	0	0	0.00	0	0	0	0	0.00	0.00
15296 Northside Independenc	0	0	0.00	0	0	0	0	0.00	0.00
15318 Northside Prairie	0	0	0.00	0	0	0	0	0.00	0.00
15369 North Little Rock	95	0	223,573.00	102	0	0	0	192,162.90	0.00
15407 North Pulaski Fire Prote	0	0	0.00	0	0	0	0	0.00	0.00
15466 Oak Grove	0	0	0.00	0	0	0	0	0.00	0.00
15474 Oak Grove FPD #25	0	0	0.00	0	0	0	0	0.00	0.00
15555 Ola	0	0	0.00	0	11	0	0	0.00	3,467.09
15660 Oppelo	0	0	0.00	0	8	0	0	0.00	2,521.52
15768 Osceola	10	0	23,534.00	0	0	9	7	16,955.55	2,206.33
15792 Ouachita Co Fd #1	0	0	0.00	0	0	0	0	0.00	0.00
15822 Oxley Vfd	0	0	0.00	0	0	0	0	0.00	0.00
15857 Ozark	0	0	0.00	0	16	0	0	0.00	5,043.04
15997 Pangburn	0	0	0.00	0	11	0	0	0.00	3,467.09
16160 Paragould	10	0	23,534.00	15	2	0	0	28,259.25	630.38

ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION
 CALENDAR YEAR 2020, DISTRIBUTED JUNE 2021
 DISTRIBUTION OF FUTURE SUPPLEMENT FUND

City/Location	Police Plans			Fire Plans				\$1,883.95 Annual Payment for Paid Retiree	\$315.19 Annual Payment for Volunteer
	Number of LOPFI Admin Retirees, etc.	Number of Locally Admin Retirees, etc.	\$2,353.40 Annual Payment for Retirees, etc.	Number of LOPFI Admin Paid Retiree	Number of LOPFI Admin Volunteer	Number of Locally Admin Paid Retiree	Number of Locally Admin Volunteer		
16179 Parks	0	0	0.00	0	0	0	0	0.00	0.00
16195 Parthenon Vfd	0	0	0.00	0	0	0	0	0.00	0.00
16233 Patterson	0	0	0.00	0	0	0	0	0.00	0.00
16241 Paris	0	0	0.00	0	0	0	9	0.00	2,836.71
16268 Parkin	0	0	0.00	0	5	0	0	0.00	1,575.95
16276 Pea Ridge	0	0	0.00	0	0	0	0	0.00	0.00
16284 Perla	0	0	0.00	0	2	0	0	0.00	630.38
16292 Peel Vol Fire & Rescue	0	0	0.00	0	0	0	0	0.00	0.00
16314 Perryville	0	0	0.00	0	5	0	0	0.00	1,575.95
16330 Philadelphia	0	0	0.00	0	0	0	0	0.00	0.00
16357 Piggott	0	0	0.00	0	17	0	0	0.00	5,358.23
16438 Pleasant Plains	0	0	0.00	0	0	0	0	0.00	0.00
16446 Pleasant Plains Fire	0	0	0.00	0	0	0	0	0.00	0.00
16462 Pine Bluff	65	0	152,971.00	58	0	0	0	109,269.10	0.00
16489 Pine Ridge Vfd	0	0	0.00	0	0	0	0	0.00	0.00
16497 Pine Village	0	0	0.00	0	0	0	0	0.00	0.00
16519 Pineville Vfd	0	0	0.00	0	0	0	0	0.00	0.00
16527 Piney Point	0	0	0.00	0	0	0	0	0.00	0.00
16551 Plumerville	0	0	0.00	0	11	0	0	0.00	3,467.09
16578 Plainview	0	0	0.00	0	9	0	0	0.00	2,836.71
16659 Pocahontas	0	0	0.00	6	9	0	0	11,303.70	2,836.71
16675 Ponca Vfd	0	0	0.00	0	0	0	0	0.00	0.00
16683 Pottsville	0	0	0.00	0	0	0	0	0.00	0.00
16713 Portland	0	0	0.00	0	9	0	0	0.00	2,836.71
16756 Prairie Grove	0	0	0.00	0	0	0	8	0.00	2,521.52
16799 Prescott	0	0	0.00	0	10	0	0	0.00	3,151.90
16853 Pulaski Co FPD #5	0	0	0.00	0	8	0	0	0.00	2,521.52
16918 Pyatt Rural Fire & Def A	0	0	0.00	0	0	0	0	0.00	0.00
16926 Quail Creek	0	0	0.00	0	0	0	0	0.00	0.00
16934 Quitman	0	0	0.00	0	0	0	0	0.00	0.00
16950 Ravenden	0	0	0.00	0	0	0	0	0.00	0.00
17043 Rector	0	0	0.00	0	11	0	0	0.00	3,467.09
17132 Redfield	0	0	0.00	0	0	0	0	0.00	0.00
17140 Rison	0	0	0.00	0	13	0	0	0.00	4,097.47
17159 Richwood Vfd	0	0	0.00	0	0	0	0	0.00	0.00
17167 Riverdale	0	0	0.00	0	0	0	0	0.00	0.00
17205 Rockport	0	0	0.00	0	0	0	0	0.00	0.00
17213 Rockport Fire	0	0	0.00	0	0	0	0	0.00	0.00
17248 Rogers	0	17	40,007.80	0	0	30	5	56,518.50	1,575.95
17264 Rondo Vfd	0	0	0.00	0	0	0	0	0.00	0.00
17272 Round Mountain Vfd	0	0	0.00	0	0	0	0	0.00	0.00
17280 Rudd's Crossing Vfd	0	0	0.00	0	0	0	0	0.00	0.00
17299 Rose Bud	0	0	0.00	0	0	0	0	0.00	0.00
17302 Ross Van Ness - Welfo	0	0	0.00	0	0	0	0	0.00	0.00
17310 Ruddell	0	0	0.00	0	0	0	0	0.00	0.00
17320 Runyan Acres	0	0	0.00	0	0	0	0	0.00	0.00
17329 Russell	0	0	0.00	0	4	0	0	0.00	1,260.76
17337 Russellville	9	0	21,180.60	14	8	0	0	26,375.30	2,521.52
17531 Salem	0	0	0.00	0	7	0	0	0.00	2,206.33
17558 Salem-Saline Co.	0	0	0.00	0	0	0	0	0.00	0.00
17574 Saratoga Vfd	0	0	0.00	0	0	0	0	0.00	0.00
17582 Sardis	0	0	0.00	0	0	0	0	0.00	0.00
17604 Scotland Area	0	0	0.00	0	0	0	0	0.00	0.00
17612 Scott Fire Prot. District	0	0	0.00	0	0	0	0	0.00	0.00
17620 Scranton Rural	0	0	0.00	0	0	0	0	0.00	0.00
17639 Searcy	10	0	23,534.00	15	7	0	0	28,259.25	2,206.33
17647 Sedgwick	0	0	0.00	0	0	0	0	0.00	0.00
17655 Shannon Hills	0	0	0.00	0	0	0	0	0.00	0.00
17663 Shannon Hills FID	0	0	0.00	0	3	0	0	0.00	945.57
17671 Shaw	0	0	0.00	0	0	0	0	0.00	0.00
17698 Shady Grove Fire & Re:	0	0	0.00	0	0	0	0	0.00	0.00
17744 Sheridan	0	0	0.00	0	7	0	0	0.00	2,206.33
17787 Sherwood	0	0	0.00	0	0	0	0	0.00	0.00

ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION
 CALENDAR YEAR 2020, DISTRIBUTED JUNE 2021
 DISTRIBUTION OF FUTURE SUPPLEMENT FUND

City/Location	Police Plans			Fire Plans				\$1,883.95 Annual Payment for Paid Retiree	\$315.19 Annual Payment for Volunteer	
	Number of LOPFI Admin Retirees, etc.	Number of Locally Admin Retirees, etc.	\$2,353.40 Annual Payment for Retirees, etc.	Number of LOPFI Admin Paid Retiree	Number of LOPFI Admin Volunteer	Number of Locally Admin Paid Retiree	Number of Locally Admin Volunteer			
17833 Siloam Springs	0	0	0.00	0	0	0	13	1	24,491.35	315.19
17884 Sixth District VFD (Plea	0	0	0.00	0	0	0	0	0	0.00	0.00
17922 Smyrna Vfd	0	0	0.00	0	0	0	0	0	0.00	0.00
17930 Smackover	0	0	0.00	0	8	0	0	0	0.00	2,521.52
17949 Snowball V F D	0	0	0.00	0	0	0	0	0	0.00	0.00
17957 South Carroll Co Fire A	0	0	0.00	0	0	0	0	0	0.00	0.00
17965 Southbend	0	0	0.00	0	0	0	0	0	0.00	0.00
17973 SE Jefferson Co Vfd	0	0	0.00	0	0	0	0	0	0.00	0.00
17981 Sparkman	0	0	0.00	0	4	0	0	0	0.00	1,260.76
18007 South Mountain V F D	0	0	0.00	0	0	0	0	0	0.00	0.00
18015 Southside V F D	0	0	0.00	0	0	0	0	0	0.00	0.00
18023 South Greene County	0	0	0.00	0	0	0	0	0	0.00	0.00
18031 Springdale	0	30	70,602.00	0	0	37	3	3	69,706.15	945.57
18058 Southridge	0	0	0.00	0	0	0	0	0	0.00	0.00
18139 Stamps	0	0	0.00	1	15	0	0	0	1,883.95	4,727.85
18244 Star City	0	0	0.00	0	14	0	0	0	0.00	4,412.66
18287 Stephens	0	0	0.00	0	3	0	0	0	0.00	945.57
18317 St. Charles, Town of	0	0	0.00	0	0	0	0	0	0.00	0.00
18333 St. Francis	0	0	0.00	0	2	0	0	0	0.00	630.38
18376 Strawberry	0	0	0.00	0	0	0	0	0	0.00	0.00
18392 Strickler Vfd	0	0	0.00	0	0	0	0	0	0.00	0.00
18430 Strong	0	0	0.00	0	4	0	0	0	0.00	1,260.76
18546 Stuttgart	6	0	14,120.40	18	4	0	0	0	33,911.10	1,260.76
18724 Sulphur Rock	0	0	0.00	0	0	0	0	0	0.00	0.00
18732 Sulphur Springs	0	0	0.00	0	3	0	0	0	0.00	945.57
18740 Summit	0	0	0.00	0	0	0	0	0	0.00	0.00
18775 Sunnyland Rural	0	0	0.00	0	0	0	0	0	0.00	0.00
18783 Sunset Rural Vfd	0	0	0.00	0	0	0	0	0	0.00	0.00
18791 Swifton	0	0	0.00	0	9	0	0	0	0.00	2,836.71
18821 Taylor	0	0	0.00	0	11	0	0	0	0.00	3,467.09
18929 Texarkana	0	37	87,075.80	26	0	0	0	0	48,982.70	0.00
18953 Thornton	0	0	0.00	0	12	0	0	0	0.00	3,782.28
19038 Tillar	0	0	0.00	0	4	0	0	0	0.00	1,260.76
19048 Timbo	0	0	0.00	0	0	0	0	0	0.00	0.00
19062 Tinsman Volunteer Fire	0	0	0.00	0	0	0	0	0	0.00	0.00
19089 Tontitown, City of	0	0	0.00	0	0	0	0	0	0.00	0.00
19097 Tontitown Area VFD	0	0	0.00	0	0	0	0	0	0.00	0.00
19127 Tracy Area	0	0	0.00	0	3	0	0	0	0.00	945.57
19224 Trumann	0	0	0.00	3	4	0	0	0	5,651.85	1,260.76
19313 Tuckerman	0	0	0.00	0	7	0	0	0	0.00	2,206.33
19321 Tull Fire & Rescue	0	0	0.00	0	0	0	0	0	0.00	0.00
19356 Turrell	0	0	0.00	0	1	0	0	0	0.00	315.19
19364 Turtle Creek	0	0	0.00	0	0	0	0	0	0.00	0.00
19372 Tyrone	0	0	0.00	0	11	0	0	0	0.00	3,467.09
19380 Umpire	0	0	0.00	0	0	0	0	0	0.00	0.00
19386 Upper White Oak Lake	0	0	0.00	0	0	0	0	0	0.00	0.00
19399 Valley Springs V F D	0	0	0.00	0	0	0	0	0	0.00	0.00
19410 Van Buren	0	0	0.00	9	0	0	0	0	16,955.55	0.00
19429 Vandervoort	0	0	0.00	0	0	0	0	0	0.00	0.00
19445 Velvet Ridge	0	0	0.00	0	0	0	0	0	0.00	0.00
19526 Vilonia	0	0	0.00	0	10	0	0	0	0.00	3,151.90
19615 Viola	0	0	0.00	0	6	0	0	0	0.00	1,891.14
19828 Wabbaseka	0	0	0.00	0	6	0	0	0	0.00	1,891.14
19917 Waldo	0	0	0.00	0	4	0	0	0	0.00	1,260.76
20028 Waldron	0	0	0.00	0	0	0	8	0	0.00	2,521.52
20117 Walnut Ridge	0	0	0.00	6	12	0	0	0	11,303.70	3,782.28
20168 Ward	0	0	0.00	0	0	0	0	0	0.00	0.00
20214 Warren	0	0	0.00	0	0	1	11	0	1,883.95	3,467.09
20311 Washington	0	0	0.00	0	2	0	0	0	0.00	630.38
20346 Water Valley Vfd	0	0	0.00	0	0	0	0	0	0.00	0.00
20354 Watson Chapel	0	0	0.00	0	0	0	0	0	0.00	0.00
20362 Wedington V F D	0	0	0.00	0	0	0	0	0	0.00	0.00
20419 Weiner	0	0	0.00	0	7	0	9	0	0.00	5,043.04

ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION
 CALENDAR YEAR 2020, DISTRIBUTED JUNE 2021
 DISTRIBUTION OF FUTURE SUPPLEMENT FUND

City/Location	Police Plans			Fire Plans				\$1,883.95 Annual Payment for Paid Retiree	\$315.19 Annual Payment for Volunteer
	Number of LOPFI Admin Retirees, etc.	Number of Locally Admin Retirees, etc.	\$2,353.40 Annual Payment for Retirees, etc.	Number of LOPFI Admin Paid Retiree	Number of LOPFI Admin Volunteer	Number of Locally Admin Paid Retiree	Number of Locally Admin Volunteer		
20486 Wescon	0	0	0.00	0	0	0	0	0.00	0.00
20494 Wesley Vfd	0	0	0.00	0	0	0	0	0.00	0.00
20508 West Fork	0	0	0.00	0	0	0	0	0.00	0.00
20605 West Memphis	28	0	65,895.20	41	0	0	0	77,241.95	0.00
20656 West Point	0	0	0.00	0	4	0	0	0.00	1,260.76
20664 West Pulaski Vfd	0	0	0.00	0	0	0	0	0.00	0.00
20672 Western Greene Co. Fir	0	0	0.00	0	0	0	0	0.00	0.00
20680 Western Grove Vfd	0	0	0.00	0	0	0	0	0.00	0.00
20702 Wheatley	0	0	0.00	0	4	0	0	0.00	1,260.76
20710 Wheeler Vfd	0	0	0.00	0	0	0	0	0.00	0.00
20796 White Bluff	0	0	0.00	0	0	0	0	0.00	0.00
20818 White Hall	0	0	0.00	0	8	0	0	0.00	2,521.52
20834 Whitehouse V F D	0	0	0.00	0	0	0	0	0.00	0.00
20850 Wickes Rvfd #2	0	0	0.00	0	0	0	0	0.00	0.00
20885 Williams Junction Vfd	0	0	0.00	0	0	0	0	0.00	0.00
20907 Wilmar	0	0	0.00	0	0	0	0	0.00	0.00
21008 Wilmot	0	0	0.00	0	3	0	0	0.00	945.57
21024 Woodlawn	0	0	0.00	0	0	0	0	0.00	0.00
21091 Wilson	0	0	0.00	0	9	0	0	0.00	2,836.71
21105 Wilton	0	0	0.00	0	0	0	0	0.00	0.00
21113 Winchester	0	0	0.00	0	0	0	0	0.00	0.00
21156 Wright-Pastoria Vfd	0	0	0.00	0	0	0	0	0.00	0.00
21199 Wynne	0	0	0.00	3	10	0	0	5,651.85	3,151.90
21296 Y-City Volunteer Fire	0	0	0.00	0	0	0	0	0.00	0.00
21393 Yellville	0	0	0.00	0	0	0	10	0.00	3,151.90
21431 Zinc Vfd	0	0	0.00	0	0	0	0	0.00	0.00
21700 101 - Gamaliel FPD #5	0	0	0.00	0	0	0	0	0.00	0.00
	802	144	2,226,316.40	1,016	1,228	214	496	2,317,258.50	543,387.56

**ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION
CALENDAR YEAR 2020
DISTRIBUTED JUNE 2021**

**Listing of Location Allocation Results
Local Plan, LOPFI, and Additional Allocation Amounts
Section 9 Introduction**

This section summarizes the amounts developed in Sections 3 through 6. The Local Plan amounts are shown for those locally administered and then those administered by LOPFI. The next set of columns shows the results for the LOPFI-only Volunteer allocation. The last set of columns shows the allocation for the LOPFI-only Paid locations. There is one line for each of the LOPFI locations. The exhibit is ordered in the numeric order of the LOPFI location numbers.

Arkansas Fire and Police Premium Tax Allocation
Summary of Allocations for 2021

		Local Plans				Consolidated Local Plans				LOPFI Volunteer Locations		LOPFI Paid Locations	
Location	Location	Premium Tax		Additional Allocation		Premium Tax		Additional Allocation		Fire	Police	Fire	Police
Code	Name	Fire	Police	Fire	Police	Fire	Police	Fire	Police				
106	Allison Sycamore	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,548.80	0.00	0.00	0.00
116	Alma	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,930.00	0.00	0.00	0.00
150	Alexander	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,911.60	7,009.20	40,756.04	33,856.03
195	Alpena	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,646.40	0.00	0.00	0.00
205	Altus	0.00	0.00	0.00	0.00	1,636.46	0.00	0.00	0.00	10,832.40	0.00	0.00	4,670.32
248	Alzheimer	0.00	0.00	0.00	0.00	2,040.89	0.00	1,020.44	0.00	637.20	0.00	0.00	0.00
302	Amity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,195.20	637.20	0.00	4,448.90
310	Antioch	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,283.60	0.00	0.00	0.00
345	Appleton Rural V F D	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,558.00	0.00	0.00	0.00
361	Arch Street Fpd #16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,558.00	0.00	0.00	0.00
418	Arkadelphia	26,556.56	0.00	13,278.28	0.00	0.00	0.00	0.00	0.00	7,009.20	0.00	43,174.35	0.00
507	Arkansas City	0.00	0.00	0.00	0.00	2,289.12	0.00	0.00	0.00	9,558.00	0.00	0.00	0.00
604	Ashdown	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,381.20	3,186.00	0.00	46,210.60
647	Ash Flat	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,283.60	2,548.80	16,386.24	11,992.43
701	Atkins	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,292.80	1,911.60	0.00	34,751.61
809	Augusta	0.00	0.00	0.00	0.00	22.09	0.00	0.00	0.00	8,920.80	0.00	0.00	23,392.67
825	Austin	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,832.40	0.00	0.00	11,625.93
833	Avoca	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,930.00	0.00	0.00	0.00
906	Bald Knob	0.00	0.00	0.00	0.00	3,105.33	0.00	1,552.67	0.00	12,106.80	0.00	0.00	27,240.22
1007	Barling	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,106.80	3,823.20	22,291.29	36,959.63
1074	Barton-Lexa	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28,674.00	0.00	0.00	0.00
1104	Batesville	65,557.87	0.00	32,778.94	0.00	0.00	0.00	0.00	0.00	8,920.80	10,195.20	57,024.88	82,766.98
1120	Bauxite	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,372.00	1,911.60	0.00	5,906.69
1201	Bay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,018.40	1,911.60	0.00	15,877.44
1228	Bay Village VFD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,274.40	0.00	0.00	0.00
1260	Beaverfork	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,920.80	0.00	0.00	0.00
1287	Beaver Lake	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,930.00	0.00	15,509.88	0.00
1309	Bearden	0.00	0.00	0.00	0.00	51.72	0.00	0.00	0.00	5,734.80	0.00	0.00	0.00
1317	Beebe	7,460.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,018.40	0.00	3,445.78	0.00
1341	Bee Branch	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,372.00	0.00	0.00	0.00
1392	Belleville	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,009.20	0.00	0.00	0.00
1406	Bella Vista	0.00	0.00	0.00	0.00	31,173.33	0.00	15,097.28	0.00	0.00	0.00	370,756.39	237,158.35
1503	Benton	135,112.92	0.00	67,556.46	0.00	0.00	31,962.11	0.00	15,981.05	0.00	1,274.40	355,365.61	354,489.19
1600	Bentonville	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,274.40	1,274.40	619,171.22	465,033.38
1627	Bergman Vf Assoc	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,460.40	0.00	0.00	0.00
1643	Bigelow	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,823.20	0.00	0.00	0.00
1694	Bethesda	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,558.00	0.00	0.00	0.00
1708	Berryville	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,469.60	1,274.40	0.00	65,564.65
1716	Biggers-Reyno	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,920.80	0.00	0.00	0.00
1724	Big Creek	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,283.60	0.00	0.00	0.00
1732	Biscoe	0.00	0.00	0.00	0.00	4,258.73	0.00	0.00	0.00	6,372.00	0.00	0.00	0.00
1740	Bismarck Fire Pro Assoc	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,646.40	0.00	0.00	0.00
1759	Black Rock	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,948.93
1791	Blytheville	55,864.06	0.00	27,932.03	0.00	0.00	38,009.43	0.00	19,004.72	0.00	0.00	124,170.08	135,237.94
1856	Bonanza	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,018.40	0.00	0.00	0.00

Arkansas Fire and Police Premium Tax Allocation
Summary of Allocations for 2021

		Local Plans				Consolidated Local Plans				LOPFI Volunteer Locations		LOPFI Paid Locations	
Location	Location	Premium Tax		Additional Allocation		Premium Tax		Additional Allocation		Fire	Police	Fire	Police
Code	Name	Fire	Police	Fire	Police	Fire	Police	Fire	Police				
1880	Bono	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,274.40	0.00	17,625.41
1899	Bono FID	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,655.60	0.00	0.00	0.00
1902	Booneville	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,920.80	0.00	0.00	0.00
1945	Boston Mountain V F D	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,832.40	0.00	0.00	0.00
1996	Bradford	0.00	0.00	0.00	0.00	3,643.12	0.00	0.00	0.00	8,920.80	1,911.60	0.00	8,561.53
2003	Bradley	0.00	0.00	0.00	0.00	1,668.46	0.00	0.00	0.00	5,734.80	1,274.40	0.00	2,674.79
2011	Bradley County Rural VFD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,097.60	0.00	0.00	0.00
2062	Brookland Fire Protection Distr	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,841.60	0.00	0.00	0.00
2097	Brinkley	0.00	0.00	0.00	0.00	0.00	687.42	0.00	0.00	9,558.00	1,274.40	3,822.69	25,392.09
2127	Brookland	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,548.80	0.00	26,160.06
2178	Bruno Fire Prot Dist	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,372.00	0.00	0.00	0.00
2194	Bryant	0.00	0.00	0.00	0.00	1,986.37	0.00	0.00	0.00	0.00	7,646.40	226,697.51	213,694.09
2224	Buena Vista	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,548.80	0.00	0.00	0.00
2240	Buford Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,558.00	0.00	4,303.93	0.00
2283	Bull Shoals	0.00	0.00	0.00	0.00	421.17	0.00	0.00	0.00	9,558.00	637.20	3,350.81	9,522.66
2356	Burnt Ridge	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,009.20	0.00	0.00	0.00
2380	Butterfield	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,841.60	0.00	0.00	0.00
2585	Cabot	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,186.00	0.00	198,291.50	216,301.75
2682	Caddo Valley	0.00	0.00	0.00	0.00	869.54	0.00	434.77	0.00	9,558.00	5,734.80	0.00	12,996.16
2690	Caldwell	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,646.40	0.00	0.00	0.00
2704	Cairo Volunteer Fire	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,097.60	0.00	0.00	0.00
2739	Calico Rock	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,548.80	0.00	0.00	0.00
2763	Caion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,744.00	0.00	0.00	0.00
2771	Camden	0.00	0.00	0.00	0.00	89,864.67	14,005.61	964.24	7,002.80	2,548.80	0.00	119,012.94	75,927.35
2798	Calvert Township VF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,734.80	0.00	0.00	0.00
2844	Camp	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,372.00	0.00	0.00	0.00
2852	Cammack Village	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,274.40	0.00	10,425.77
2860	Cane Creek	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,372.00	0.00	0.00	0.00
2879	Capps-Batavia Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,381.20	0.00	0.00	0.00
2887	Caraway	0.00	0.00	0.00	0.00	11,924.00	0.00	0.00	0.00	12,744.00	0.00	0.00	8,524.27
2984	Carlisle	1,056.19	0.00	528.10	0.00	0.00	0.00	0.00	0.00	12,106.80	0.00	0.00	16,011.97
3050	Carthage	0.00	0.00	0.00	0.00	1,435.11	0.00	0.00	0.00	1,911.60	0.00	0.00	0.00
3085	Cash	0.00	0.00	0.00	0.00	206.45	0.00	0.00	0.00	7,009.20	0.00	0.00	0.00
3093	Cave City	0.00	0.00	0.00	0.00	6,193.32	0.00	0.00	0.00	14,655.60	5,097.60	2,539.76	16,091.19
3107	Cave Springs Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,744.00	1,911.60	0.00	43,239.88
3158	Center	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,460.40	0.00	0.00	0.00
3166	Center Grove	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,372.00	0.00	0.00	0.00
3182	Centerton	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,460.40	3,823.20	112,345.26	104,345.08
3190	Central City	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,274.40	637.20	0.00	0.00
3239	Chambersville Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,823.20	0.00	0.00	0.00
3271	Charleston	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,832.40	0.00	0.00	0.00
3301	Charlotte Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,734.80	0.00	0.00	0.00
3328	Cherry Hill Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,734.80	0.00	0.00	0.00
3336	Cherokee Village	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,911.60	4,460.40	47,729.43	27,086.13
3344	Cherry Valley	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,823.20	637.20	0.00	3,582.28

Arkansas Fire and Police Premium Tax Allocation
Summary of Allocations for 2021

Local Plans		Consolidated Local Plans				LOPFI Volunteer Locations		LOPFI Paid Locations					
Location	Location	Premium Tax		Additional Allocation		Premium Tax		Additional Allocation		Fire	Police	Fire	Police
Code	Name	Fire	Police	Fire	Police	Fire	Police	Fire	Police	Fire	Police	Fire	Police
3387	Chidester	0.00	0.00	0.00	0.00	803.34	0.00	0.00	0.00	8,283.60	0.00	0.00	0.00
3395	Chimes Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,283.60	0.00	0.00	0.00
3417	Choctaw	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,558.00	0.00	0.00	0.00
3441	Cincinnati Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,283.60	0.00	0.00	0.00
3484	Clarendon	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,283.60	0.00	0.00	12,297.64
3573	Clarksville	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,744.00	0.00	0.00	76,586.61
3689	Clinton	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,655.60	0.00	2,703.73	22,794.97
3719	Collegeville	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,292.80	0.00	0.00	0.00
3743	Colt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,920.80	0.00	0.00	0.00
3751	Coal Hill	0.00	0.00	0.00	0.00	3,024.19	0.00	0.00	0.00	6,372.00	637.20	0.00	2,078.61
3778	Concord	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	273.14
3786	Conway	0.00	0.00	0.00	0.00	83,568.12	20,090.51	41,600.30	10,045.25	0.00	0.00	580,838.69	622,648.69
3794	Cooterneck	0.00	0.00	0.00	0.00	7,697.62	0.00	0.00	0.00	5,097.60	0.00	0.00	0.00
3808	Compton Vol Fire Assoc	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,823.20	0.00	0.00	0.00
3832	Conway County	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	90,482.40	0.00	0.00	0.00
3867	Cord Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,734.80	0.00	0.00	0.00
3875	Corning	0.00	0.00	0.00	0.00	1,654.67	0.00	0.00	0.00	8,920.80	0.00	0.00	19,322.08
3972	Cotter	0.00	0.00	0.00	0.00	432.59	0.00	0.00	0.00	7,009.20	0.00	0.00	8,153.12
3980	Cotter/Gassville	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,009.20	0.00	0.00	0.00
4057	BDR Rural Fire Dist #1 Crawfo	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31,860.00	0.00	0.00	0.00
4065	Cotton Plant	0.00	0.00	0.00	0.00	1,359.48	0.00	679.74	0.00	1,911.60	0.00	1,844.54	4,760.54
4073	Cottonwood Rural Fire Assoc	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,009.20	0.00	0.00	0.00
4081	County Line Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,372.00	0.00	0.00	0.00
4111	Cove Rural V F D	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,372.00	0.00	0.00	0.00
4170	Crawfordsville	313.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,009.20	0.00	0.00	0.00
4251	Crow Mountain	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,204.40	0.00	0.00	0.00
4278	Crossett	0.00	0.00	0.00	0.00	175.46	0.00	87.73	0.00	637.20	637.20	100,494.74	62,889.24
4286	Crystal FPD #24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,558.00	0.00	0.00	0.00
4308	Curtis Rural	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,274.40	0.00	0.00	0.00
4332	Dalton Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,920.80	0.00	0.00	0.00
4340	Damascus	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,734.80	0.00	0.00	0.00
4464	Danville	0.00	0.00	0.00	0.00	2,988.20	0.00	0.00	0.00	12,106.80	0.00	0.00	0.00
4553	Dardanelle	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,469.60	637.20	0.00	44,911.95
4634	Deann	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,460.40	0.00	0.00	0.00
4669	Decatur	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,646.40	4,460.40	0.00	24,707.13
4685	Deer Volunteer Fire	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,009.20	0.00	0.00	0.00
4715	Delaware	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,832.40	0.00	0.00	0.00
4766	DeQueen	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,744.00	0.00	11,785.30	59,155.87
4812	Dermott	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,469.60	0.00	0.00	14,699.97
4855	Des Arc	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,832.40	3,823.20	0.00	25,935.50
4863	DeValls Bluff	0.00	0.00	0.00	0.00	6,299.67	0.00	0.00	0.00	3,186.00	0.00	0.00	0.00
4871	Desha	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,832.40	0.00	0.00	0.00
4960	DeWitt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,106.80	0.00	0.00	29,667.86
5010	Diaz	0.00	0.00	0.00	0.00	42.29	0.00	21.15	0.00	8,283.60	1,274.40	0.00	6,835.86
5029	Dierks	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,911.60	0.00	13,342.95

Arkansas Fire and Police Premium Tax Allocation
Summary of Allocations for 2021

		Local Plans				Consolidated Local Plans				LOPFI Volunteer Locations		LOPFI Paid Locations	
Location	Location	Premium Tax		Additional Allocation		Premium Tax		Additional Allocation		Fire	Police	Fire	Police
Code	Name	Fire	Police	Fire	Police	Fire	Police	Fire	Police				
5037	District 7 Crawford Co	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,009.20	0.00	0.00	0.00
5045	Dodd Mountain V F D	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,460.40	0.00	0.00	0.00
5053	Dumas	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,744.00	0.00	0.00	0.00
5169	Dover	0.00	0.00	0.00	0.00	717.47	0.00	358.73	0.00	8,920.80	637.20	0.00	21,241.70
5266	Dyess	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,009.20	0.00	0.00	0.00
5355	Earle	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,920.80	0.00	0.00	0.00
5363	East Camden	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,372.00	0.00	0.00	2,676.67
5371	East End Fire Protection Distric	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28,036.80	0.00	0.00	0.00
5398	East Pulaski County	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,097.60	0.00	0.00	0.00
5401	Elaine	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,195.20	0.00	0.00	0.00
5460	El Dorado	0.00	0.00	0.00	0.00	228,132.81	263,857.43	0.00	0.00	0.00	0.00	192,768.85	153,096.72
5568	Elkins	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,567.20	1,911.60	6,570.48	39,252.18
5614	Elm Springs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,372.00	0.00	22,319.62
5630	Emmett	0.00	0.00	0.00	0.00	226.31	0.00	113.16	0.00	5,097.60	0.00	0.00	0.00
5649	EMP Rural Fire Assoc.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,469.60	0.00	0.00	0.00
5657	England	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,744.00	0.00	0.00	0.00
5738	Etowah Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,283.60	0.00	0.00	0.00
5762	Eudora	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,646.40	0.00	0.00	0.00
5819	Evansville V F D	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,734.80	0.00	0.00	0.00
5851	Eureka Springs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,832.40	5,097.60	52,619.49	51,866.35
5878	Evening Shade	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,372.00	0.00	0.00	2,658.31
5924	Faircrest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,381.20	0.00	0.00	0.00
5959	Fairfield Bay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,116.00	0.00	0.00	22,469.14
5983	Fairview FPD (Searcy)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,009.20	0.00	0.00	0.00
5991	Fairview Rural FD (Flippin)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,097.60	0.00	0.00	0.00
6041	Farmington	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,744.00	4,460.40	36,368.25	78,824.70
6149	Fayetteville	211,355.41	131,978.68	105,677.70	65,989.34	0.00	0.00	0.00	0.00	0.00	0.00	908,630.50	873,525.03
6203	Fifty Six	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,823.20	0.00	0.00	0.00
6254	Fisher	0.00	0.00	0.00	0.00	990.12	0.00	0.00	0.00	8,283.60	0.00	0.00	0.00
6262	Fire District #6 Crawford Count	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,548.80	0.00	0.00	0.00
6300	Flippin	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,283.60	1,911.60	6,692.98	24,690.78
6327	Floral Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,823.20	0.00	0.00	0.00
6343	Fordyce	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,372.00	0.00	0.00	0.00
6351	Foreman	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,283.60	0.00	0.00	0.00
6440	Forrest City	0.00	0.00	0.00	0.00	116.98	81,520.16	58.49	0.00	4,460.40	3,186.00	97,755.94	125,181.00
6548	Fort Smith	0.00	0.00	0.00	0.00	140,698.47	201,824.09	70,349.24	100,912.05	0.00	1,911.60	937,632.07	628,551.20
6580	Fountain Lake	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,018.40	0.00	0.00	0.00
6629	Fox Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,195.20	0.00	0.00	0.00
6645	Frenchport Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,018.40	0.00	0.00	0.00
6653	Friendship	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6807	Gallatin	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,009.20	0.00	0.00	0.00
6831	Garland	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,823.20	0.00	0.00	0.00
6890	Garnett	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,195.20	0.00	0.00	0.00
6939	Gassville	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,558.00	3,186.00	3,857.33	14,454.01
7048	Gentry	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,655.60	3,823.20	5,204.55	35,588.56

Arkansas Fire and Police Premium Tax Allocation
Summary of Allocations for 2021

Local Plans		Consolidated Local Plans				LOPFI Volunteer Locations		LOPFI Paid Locations					
Location	Location	Premium Tax		Additional Allocation		Premium Tax		Additional Allocation		Fire	Police	Fire	Police
Code	Name	Fire	Police	Fire	Police	Fire	Police	Fire	Police				
7137	Gillett	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,734.80	0.00	0.00	1,454.96
7188	Gillham	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,009.20	0.00	0.00	0.00
7242	Glenwood	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,558.00	3,823.20	0.00	9,543.51
7269	Goshen	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,950.20
7277	Goshen Fire Dist Assoc	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,920.80	0.00	0.00	0.00
7331	Gosnell	0.00	0.00	0.00	0.00	1,564.34	0.00	0.00	0.00	10,832.40	0.00	0.00	21,753.21
7358	Grady	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,920.80	0.00	0.00	0.00
7366	Gould	0.00	0.00	0.00	0.00	430.92	0.00	0.00	0.00	8,283.60	0.00	0.00	0.00
7374	Gravette	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,744.00	637.20	24,711.81	46,306.28
7390	Gravel Ridge Fire Protection D	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,469.60	0.00	9,633.35	0.00
7412	Grayson Fire Assoc	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,548.80	0.00	0.00	0.00
7439	Green Forest	0.00	0.00	0.00	0.00	1,117.23	0.00	0.00	0.00	14,018.40	637.20	0.00	54,023.66
7447	Greenbrier	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,292.80	0.00	0.00	0.00
7463	Greenland	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	637.20	0.00	18,296.76
7471	Greenwood	0.00	0.00	0.00	0.00	175.94	0.00	87.97	0.00	18,478.80	0.00	6,303.77	90,965.38
7498	Greenwood Rural	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,283.60	0.00	0.00	0.00
7544	Greers Ferry	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,655.60	0.00	0.00	14,852.52
7633	Grover Township	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,106.80	0.00	0.00	0.00
7706	Gum Springs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,283.60	0.00	0.00	0.00
7730	Grubbs	0.00	0.00	0.00	0.00	768.36	0.00	0.00	0.00	12,744.00	0.00	0.00	0.00
7749	Gurdon	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,283.60	0.00	0.00	0.00
7757	Guy Community	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,283.60	0.00	0.00	0.00
7765	Hackett	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,106.80	637.20	0.00	3,001.77
7846	Hagarville Rfd #3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,283.60	0.00	0.00	0.00
7889	Halley	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,460.40	0.00	0.00	0.00
7935	Hamburg	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,930.00	0.00	0.00	0.00
8044	Hampton	0.00	0.00	0.00	0.00	4,174.31	0.00	0.00	0.00	8,283.60	0.00	0.00	7,584.16
8079	Hand Cove Fire Prot Dist	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,018.40	0.00	0.00	0.00
8125	Hardin	0.00	0.00	0.00	0.00	1,563.09	0.00	0.00	0.00	5,097.60	0.00	0.00	0.00
8133	Hardy	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,655.60	637.20	0.00	13,229.39
8141	Harmon Volunteer Fire	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,283.60	0.00	0.00	0.00
8168	Harrell	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,469.60	0.00	0.00	0.00
8230	Harrisburg	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,832.40	0.00	0.00	17,414.24
8346	Harrison	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,548.80	4,460.40	145,757.66	149,743.58
8435	Hartford	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,372.00	0.00	0.00	2,814.70
8478	Haskell	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,195.20	1,911.60	1,717.95	26,287.01
8494	Hatfield Volunteer Fire Rescue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,558.00	0.00	0.00	0.00
8532	Hazen	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,469.60	0.00	0.00	0.00
8621	Heber Springs	0.00	0.00	0.00	0.00	1,520.50	0.00	0.00	0.00	13,381.20	0.00	12,637.88	58,358.72
8648	Helena-West Helena	0.00	0.00	0.00	0.00	1,909.40	2,664.13	636.47	1,332.07	6,372.00	2,548.80	87,540.03	59,477.63
8656	Hector	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	637.20	0.00	3,296.52
8664	Hermitage	0.00	0.00	0.00	0.00	2,760.65	0.00	0.00	0.00	5,097.60	1,911.60	0.00	4,889.61
8753	Hensley Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,097.60	0.00	0.00	0.00
8826	Hickory Creek	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,186.00	0.00	0.00	0.00
8834	Hickory Ridge	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,195.20	0.00	0.00	0.00

Arkansas Fire and Police Premium Tax Allocation
Summary of Allocations for 2021

		Local Plans				Consolidated Local Plans				LOPFI Volunteer Locations		LOPFI Paid Locations	
Location	Location	Premium Tax		Additional Allocation		Premium Tax		Additional Allocation		Fire	Police	Fire	Police
Code	Name	Fire	Police	Fire	Police	Fire	Police	Fire	Police				
8842	Higginson Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,009.20	1,911.60	0.00	0.00
8850	Highfill	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,204.40	4,460.40	0.00	15,895.00
8869	Hilltop	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,558.00	0.00	0.00	0.00
8877	Highway 15 South	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,558.00	0.00	0.00	0.00
8885	Hilltop Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,558.00	0.00	0.00	0.00
8893	Highway 286 East	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,832.40	0.00	0.00	0.00
8907	Highland	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,009.20	3,823.20	2,220.85	9,855.28
8915	Holland	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,558.00	0.00	0.00	0.00
8923	Holly Grove	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,372.00	637.20	0.00	3,318.60
8931	Hollis Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,920.80	0.00	0.00	0.00
9008	Holiday Island	0.00	0.00	0.00	0.00	78.08	0.00	39.04	0.00	8,283.60	0.00	10,639.85	0.00
9016	Hon Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,823.20	0.00	0.00	0.00
9024	Hope	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,911.60	0.00	58,177.13	0.00
9032	Hopewell Fire District	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,911.60	0.00	0.00	0.00
9067	Horatio	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,744.00	0.00	0.00	0.00
9083	Horseshoe Lake	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,283.60	0.00	0.00	0.00
9113	Hot Springs	0.00	0.00	0.00	0.00	374,073.54	0.00	0.00	0.00	0.00	0.00	485,364.13	594,239.32
9210	Hot Springs Village	0.00	0.00	0.00	0.00	26,152.81	0.00	0.00	0.00	6,372.00	0.00	101,781.55	83,458.84
9326	Hoxie	0.00	0.00	0.00	0.00	1,549.43	0.00	774.71	0.00	8,920.80	1,911.60	2,695.23	14,643.42
9415	Hughes	70.83	0.00	35.42	0.00	0.00	0.00	0.00	0.00	7,009.20	0.00	0.00	8,365.83
9512	Humphrey	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,009.20	0.00	0.00	2,980.46
9547	Hwy 94 East	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,097.60	0.00	0.00	0.00
9628	Huntsville	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,920.80	4,460.40	0.00	32,866.06
9717	Huntington	0.00	0.00	0.00	0.00	1,257.18	0.00	0.00	0.00	6,372.00	0.00	0.00	2,502.95
9814	Huttig	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,283.60	0.00	0.00	2,865.83
9911	Highway 70 West Fire Protecti	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,744.00	0.00	0.00	0.00
10014	Imboden	0.00	0.00	0.00	0.00	9,439.91	0.00	0.00	0.00	8,283.60	0.00	0.00	0.00
10030	Inspiration Point	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,920.80	0.00	0.00	0.00
10065	Ione Community Fire	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,823.20	0.00	0.00	0.00
10219	Jacksonville	90,772.59	0.00	45,386.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	340,816.12	265,843.75
10308	Johnson Co Rfd #1(Ludwig)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,186.00	0.00	0.00	0.00
10316	Jasper	0.00	0.00	0.00	0.00	4,682.42	0.00	0.00	0.00	4,460.40	0.00	0.00	5,510.25
10324	Johnson Co Rfd #2(Harmony)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,097.60	0.00	0.00	0.00
10340	Johnson Co Rfd #4(Hartman)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,646.40	0.00	0.00	0.00
10359	Johnson Co Rfd #5(Flat Rock)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,372.00	0.00	0.00	0.00
10375	Johnson Co Rfd #7(Lutherville)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,372.00	0.00	0.00	0.00
10383	Johnson	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,920.80	0.00	10,935.21	47,469.10
10405	Joiner	0.00	0.00	0.00	0.00	1,183.10	0.00	0.00	0.00	7,646.40	0.00	0.00	0.00
10413	Johnson Co Rfd #8(Coal Hill)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,018.40	0.00	0.00	0.00
10502	Jonesboro	0.00	0.00	0.00	0.00	371,824.36	0.00	0.00	0.00	0.00	637.20	661,873.55	787,654.73
10529	Joplin Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,195.20	0.00	0.00	0.00
10588	Judsonia	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,469.60	3,186.00	0.00	10,708.23
10618	Junction City	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,372.00	637.20	0.00	3,705.11
10707	Keiser	0.00	0.00	0.00	0.00	1,827.59	0.00	0.00	0.00	9,558.00	0.00	0.00	0.00
10804	Kensett	0.00	0.00	0.00	0.00	1,468.40	0.00	0.00	0.00	5,734.80	2,548.80	0.00	11,472.31

Arkansas Fire and Police Premium Tax Allocation
Summary of Allocations for 2021

		Local Plans				Consolidated Local Plans				LOPFI Volunteer Locations		LOPFI Paid Locations	
Location	Location	Premium Tax		Additional Allocation		Premium Tax		Additional Allocation		Fire	Police	Fire	Police
Code	Name	Fire	Police	Fire	Police	Fire	Police	Fire	Police				
10812	Keo	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,097.60	0.00	0.00	0.00
10839	Kibler	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,942.14
10855	Knoxville Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,186.00	0.00	0.00	0.00
10863	Lamar	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,283.60	0.00	0.00	9,197.85
10871	Krooked Kreek Vfp Assoc, Inc	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,106.80	0.00	0.00	0.00
11002	Lake City	0.00	0.00	0.00	0.00	2,472.70	0.00	0.00	0.00	12,744.00	0.00	0.00	17,396.32
11040	Lake Hamilton	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,292.80	0.00	1,685.11	0.00
11061	Lake Maumelle Area Rfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,753.20	0.00	0.00	0.00
11088	Lake Norrell Area	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,372.00	0.00	0.00	0.00
11118	Lakeview	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,911.60	0.00	6,539.27
11207	Lake Village	0.00	0.00	0.00	0.00	1,347.92	0.00	0.00	0.00	13,381.20	637.20	0.00	32,322.48
11266	Landis Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,283.60	0.00	0.00	0.00
11304	Lavaca	0.00	0.00	0.00	0.00	2,162.77	0.00	0.00	0.00	9,558.00	1,911.60	0.00	11,420.36
11320	Lawson-Urbana	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,009.20	0.00	0.00	0.00
11339	Lazy Acres Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,823.20	0.00	0.00	0.00
11401	Leachville	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,744.00	0.00	0.00	15,229.78
11436	Lead Hill Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,646.40	0.00	0.00	0.00
11509	Lepanto	608.96	0.00	304.48	0.00	0.00	0.00	0.00	0.00	13,381.20	0.00	0.00	6,582.97
11517	Leslie	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,283.60	0.00	0.00	0.00
11525	Lewisville	0.00	0.00	0.00	0.00	515.45	0.00	0.00	0.00	12,744.00	0.00	0.00	8,235.33
11533	Liberty	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,018.40	0.00	0.00	0.00
11576	Little Flock	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,283.60	1,274.40	0.00	31,561.22
11606	Little Rock	0.00	0.00	0.00	0.00	811,090.73	1,179,786.41	405,545.37	589,893.20	0.00	0.00	3,096,939.59	3,816,935.76
11614	Lincoln	0.00	0.00	0.00	0.00	2,547.18	0.00	0.00	0.00	7,009.20	5,734.80	3,507.65	28,122.18
11649	Linwood/Moscow	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,558.00	0.00	0.00	0.00
11703	Lockesburg	0.00	0.00	0.00	0.00	1,518.30	0.00	0.00	0.00	14,018.40	0.00	0.00	0.00
11754	London	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,655.60	0.00	0.00	0.00
11762	Lone Rock Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,097.60	0.00	0.00	0.00
11800	Lonoke	0.00	0.00	0.00	0.00	0.00	125.24	0.00	62.62	14,018.40	0.00	0.00	41,483.09
11851	Louann	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,372.00	0.00	0.00	0.00
11908	Lowell	0.00	0.00	0.00	0.00	0.00	5,738.09	0.00	0.00	1,274.40	2,548.80	144,810.52	82,720.98
11959	Luxora	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,009.20	0.00	0.00	0.00
11991	Lynn	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,920.80	0.00	0.00	0.00
12092	Magazine	0.00	0.00	0.00	0.00	6,614.17	0.00	0.00	0.00	1,911.60	0.00	0.00	0.00
12149	Magnet Cove	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,009.20	0.00	0.00	0.00
12181	Magnolia	0.00	0.00	0.00	0.00	17,413.91	20,946.89	7,487.66	0.00	5,734.80	7,009.20	54,741.99	89,141.74
12297	Malvern	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,911.60	0.00	80,280.73	91,501.02
12394	Mammoth Spring	0.00	0.00	0.00	0.00	2,242.16	0.00	0.00	0.00	8,283.60	0.00	0.00	0.00
12483	Manila	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,841.60	0.00	272.76	16,086.54
12580	Mansfield	0.00	0.00	0.00	0.00	769.75	0.00	0.00	0.00	5,734.80	0.00	0.00	9,730.67
12637	Marble Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,548.80	0.00	0.00	0.00
12688	Marianna	2,703.65	0.00	1,351.83	0.00	0.00	10,058.73	0.00	0.00	11,469.60	0.00	5,960.70	36,957.65
12785	Marion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,664.80	6,372.00	16,925.06	119,259.75
12882	Marked Tree	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,018.40	0.00	0.00	19,812.60
12971	Marmaduke	0.00	0.00	0.00	0.00	1,880.52	0.00	0.00	0.00	12,106.80	1,911.60	0.00	15,337.05

Arkansas Fire and Police Premium Tax Allocation
Summary of Allocations for 2021

Local Plans		Consolidated Local Plans				LOPFI Volunteer Locations		LOPFI Paid Locations					
Location	Location	Premium Tax		Additional Allocation		Premium Tax		Additional Allocation		Fire	Police	Fire	Police
Code	Name	Fire	Police	Fire	Police	Fire	Police	Fire	Police				
13056	Marshall	0.00	0.00	0.00	0.00	13,964.73	0.00	0.00	0.00	10,832.40	1,274.40	0.00	9,235.00
13080	Marvell	0.00	0.00	0.00	0.00	2,470.40	0.00	0.00	0.00	12,744.00	637.20	0.00	14,668.80
13188	Maumelle	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,372.00	0.00	209,376.13	173,482.37
13242	Mayflower	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,832.40	5,097.60	3,211.52	26,902.56
13269	Maynard Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,009.20	0.00	0.00	0.00
13285	McCrary	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,655.60	637.20	0.00	15,134.15
13382	McGehee	0.00	0.00	0.00	0.00	3,662.99	0.00	0.00	0.00	14,018.40	0.00	41,209.64	38,758.71
13471	McNeil	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,646.40	0.00	0.00	0.00
13587	McRae	0.00	0.00	0.00	0.00	1,077.90	0.00	538.95	0.00	5,097.60	0.00	0.00	3,170.73
13684	Melbourne	0.00	0.00	0.00	0.00	6,748.91	0.00	0.00	0.00	8,920.80	0.00	0.00	0.00
13714	Melrose Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,548.80	0.00	0.00	0.00
13773	Mena	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,381.20	0.00	13,434.17	0.00
13846	Midland Vol Fire	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,283.60	0.00	0.00	0.00
13862	Milo	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,832.40	0.00	0.00	0.00
13889	Mineral Springs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,920.80	0.00	0.00	7,510.33
13986	Monette	0.00	0.00	0.00	0.00	6,152.15	0.00	0.00	0.00	12,744.00	0.00	0.00	16,883.10
14087	Monticello	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,372.00	0.00	42,218.23	0.00
14184	Montrose	0.00	0.00	0.00	0.00	1,028.51	0.00	514.26	0.00	5,097.60	0.00	0.00	0.00
14214	Morning Star Fpa (Garland)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,832.40	0.00	2,219.52	0.00
14222	Morning Star Vfd (Searcy)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,097.60	0.00	0.00	0.00
14257	Moro	0.00	0.00	0.00	0.00	1,150.73	0.00	575.37	0.00	3,186.00	0.00	0.00	0.00
14273	Morrilton	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,841.60	0.00	3,566.65	0.00
14281	Morrison	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,283.60	0.00	0.00	0.00
14303	Morrow Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,558.00	0.00	0.00	0.00
14338	Mount Holly	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,832.40	0.00	0.00	0.00
14362	Mountainburg	650.56	0.00	325.28	0.00	0.00	0.00	0.00	0.00	16,567.20	1,911.60	0.00	3,028.22
14389	Mountain Home	0.00	0.00	0.00	0.00	25,193.87	0.00	8,948.87	0.00	7,009.20	3,186.00	136,987.39	138,229.75
14478	Mountain Pine	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,548.80	0.00	9,207.70
14486	Mount Ida	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,469.60	0.00	0.00	0.00
14494	Mt Judea Area Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,930.00	0.00	0.00	0.00
14524	Mountain View	0.00	0.00	0.00	0.00	4,965.85	0.00	2,482.93	0.00	17,204.40	0.00	0.00	27,766.34
14575	Mulberry	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,204.40	0.00	0.00	10,361.76
14672	Murfreesboro	0.00	0.00	0.00	0.00	10,535.30	0.00	0.00	0.00	8,283.60	0.00	0.00	9,544.85
14877	Nashville	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,018.40	0.00	3,628.44	0.00
14907	Natural Dam Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,548.80	0.00	0.00	0.00
14931	New Blaine Rural Fd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,558.00	0.00	0.00	0.00
14974	Newark	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,832.40	0.00	0.00	0.00
15067	Newport	0.00	0.00	0.00	0.00	0.00	17,765.37	0.00	8,882.69	6,372.00	637.20	83,862.97	69,328.84
15083	Nimrod/Aplin	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,372.00	0.00	0.00	0.00
15091	Nob Hill	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,292.80	0.00	5,877.21	0.00
15156	Norman	0.00	0.00	0.00	0.00	1,158.35	0.00	0.00	0.00	7,009.20	0.00	0.00	0.00
15164	Norfolk	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	637.20	0.00	0.00
15172	Norphlet	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,832.40	637.20	0.00	0.00
15202	Oil Trough	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,920.80	0.00	0.00	0.00
15229	Northeast Benton County	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,399.60	0.00	0.00	0.00

Arkansas Fire and Police Premium Tax Allocation
Summary of Allocations for 2021

Local Plans		Consolidated Local Plans				LOPFI Volunteer Locations		LOPFI Paid Locations					
Location	Location	Premium Tax		Additional Allocation		Premium Tax		Additional Allocation		Fire	Police	Fire	Police
Code	Name	Fire	Police	Fire	Police	Fire	Police	Fire	Police	Fire	Police	Fire	Police
15245	Northeast Lakeside	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,009.20	0.00	0.00	0.00
15253	North Crossett	0.00	0.00	0.00	0.00	4,759.22	0.00	0.00	0.00	8,920.80	0.00	0.00	0.00
15261	Northeast Saline County Distric	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,097.60	0.00	0.00	0.00
15288	Northeast Greene County	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,469.60	0.00	0.00	0.00
15296	Northside Independence	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,381.20	0.00	0.00	0.00
15318	Northside Prairie	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,734.80	0.00	0.00	0.00
15369	North Little Rock	0.00	0.00	0.00	0.00	853,156.07	988,684.74	0.00	0.00	0.00	0.00	1,075,622.43	1,090,176.64
15407	North Pulaski Fire Protection D	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,292.80	0.00	0.00	0.00
15466	Oak Grove	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,823.20	0.00	0.00	0.00
15474	Oak Grove FPD #25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,920.80	0.00	7,471.74	0.00
15555	Ola	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,009.20	637.20	0.00	10,115.19
15660	Oppelo	0.00	0.00	0.00	0.00	973.02	0.00	486.51	0.00	10,195.20	637.20	0.00	1,778.79
15768	Osceola	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,460.40	3,186.00	79,277.81	126,697.44
15792	Ouachita Co Fd #1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,009.20	0.00	0.00	0.00
15822	Oxley Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,186.00	0.00	0.00	0.00
15857	Ozark	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,469.60	4,460.40	9,647.58	36,314.27
15997	Pangburn	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,478.80	0.00	0.00	4,911.96
16160	Paragould	0.00	0.00	0.00	0.00	41,779.27	41,756.31	0.00	0.00	6,372.00	4,460.40	173,368.73	222,572.76
16179	Parks	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16195	Parthenon Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,646.40	0.00	0.00	0.00
16233	Patterson	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,646.40	1,274.40	0.00	1,153.71
16241	Paris	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,195.20	0.00	0.00	0.00
16268	Parkin	0.00	0.00	0.00	0.00	3,193.11	0.00	0.00	0.00	7,646.40	0.00	0.00	0.00
16276	Pea Ridge	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28,674.00	0.00	277.65	71,579.75
16284	Perla	0.00	0.00	0.00	0.00	841.46	0.00	420.73	0.00	0.00	0.00	0.00	0.00
16292	Peel Vol Fire & Rescue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,195.20	0.00	0.00	0.00
16314	Perryville	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,646.40	0.00	0.00	19,946.17
16330	Philadelphia	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,646.40	0.00	0.00	0.00
16357	Piggott	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,655.60	0.00	0.00	0.00
16438	Pleasant Plains	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16446	Pleasant Plains Fire	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,469.60	0.00	0.00	0.00
16462	Pine Bluff	0.00	0.00	0.00	0.00	303,622.39	0.00	151,811.19	0.00	0.00	2,548.80	494,858.57	509,125.08
16489	Pine Ridge Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,186.00	0.00	0.00	0.00
16497	Pine Village	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,920.80	0.00	0.00	0.00
16519	Pineville Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,381.20	0.00	0.00	0.00
16527	Piney Point	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,744.00	0.00	0.00	0.00
16551	Plumerville	0.00	0.00	0.00	0.00	5,067.54	0.00	2,533.77	0.00	8,283.60	0.00	0.00	0.00
16578	Plainview	0.00	0.00	0.00	0.00	1,855.40	0.00	0.00	0.00	12,744.00	0.00	0.00	0.00
16659	Pocahontas	0.00	0.00	0.00	0.00	20,118.41	0.00	1,874.81	0.00	11,469.60	5,097.60	24,920.14	62,711.53
16675	Ponca Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,097.60	0.00	0.00	0.00
16683	Pottsville	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,018.40	5,734.80	0.00	24,941.08
16713	Portland	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,186.00	0.00	0.00	3,413.30
16756	Prairie Grove	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,930.00	3,186.00	18,931.93	65,814.52
16799	Prescott	0.00	0.00	0.00	0.00	563.13	0.00	0.00	0.00	7,009.20	0.00	0.00	0.00
16853	Pulaski Co FPD #5	0.00	0.00	0.00	0.00	4,542.11	0.00	0.00	0.00	3,186.00	0.00	154,935.68	0.00

Arkansas Fire and Police Premium Tax Allocation
Summary of Allocations for 2021

		Local Plans				Consolidated Local Plans				LOPFI Volunteer Locations		LOPFI Paid Locations	
Location	Location	Premium Tax		Additional Allocation		Premium Tax		Additional Allocation		Fire	Police	Fire	Police
Code	Name	Fire	Police	Fire	Police	Fire	Police	Fire	Police				
16918	Pyatt Rural Fire & Def Assoc	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,283.60	0.00	0.00	0.00
16926	Quail Creek	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,823.20	0.00	0.00	0.00
16934	Quitman	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,009.20	0.00	0.00	0.00
16950	Ravenden	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,920.80	0.00	0.00	2,790.26
17043	Rector	0.00	0.00	0.00	0.00	2,656.51	0.00	0.00	0.00	11,469.60	1,274.40	0.00	14,200.68
17132	Redfield	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,381.20	1,274.40	0.00	22,426.75
17140	Rison	0.00	0.00	0.00	0.00	3,543.55	0.00	1,771.77	0.00	10,832.40	0.00	0.00	0.00
17159	Richwood Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,823.20	0.00	0.00	0.00
17167	Riverdale	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,548.80	0.00	0.00	0.00
17205	Rockport	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,933.33
17213	Rockport Fire	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,283.60	0.00	0.00	0.00
17248	Rogers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	788,890.75	638,718.29
17264	Rondo Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,274.40	0.00	0.00	0.00
17272	Round Mountain Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,106.80	0.00	0.00	0.00
17280	Rudd's Crossing Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,097.60	0.00	0.00	0.00
17299	Rose Bud	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,744.00	0.00	0.00	0.00
17302	Ross Van Ness - Welford VFD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,920.80	0.00	0.00	0.00
17310	Ruddell	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,097.60	0.00	0.00	0.00
17320	Runyan Acres	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,734.80	0.00	0.00	0.00
17329	Russell	0.00	0.00	0.00	0.00	1,264.07	0.00	632.03	0.00	6,372.00	0.00	0.00	0.00
17337	Russellville	0.00	0.00	0.00	0.00	41,029.21	0.00	0.00	0.00	0.00	0.00	292,893.97	250,458.12
17531	Salem	0.00	0.00	0.00	0.00	1,072.46	0.00	536.23	0.00	14,018.40	0.00	0.00	15,397.65
17558	Salem-Saline Co.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,116.00	0.00	0.00	0.00
17574	Saratoga Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,274.40	0.00	0.00	0.00
17582	Sardis	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,009.20	0.00	0.00	0.00
17604	Scotland Area	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,283.60	0.00	0.00	0.00
17612	Scott Fire Prot. District	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,009.20	0.00	0.00	0.00
17620	Scranton Rural	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,195.20	0.00	0.00	0.00
17639	Searcy	0.00	0.00	0.00	0.00	118,660.60	26,172.73	0.00	13,086.36	1,274.40	4,460.40	219,876.30	207,934.62
17647	Sedgwick	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,823.20	0.00	0.00	0.00
17655	Shannon Hills	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,548.80	0.00	12,635.05
17663	Shannon Hills FID	0.00	0.00	0.00	0.00	1,671.63	0.00	835.81	0.00	5,734.80	0.00	0.00	0.00
17671	Shaw	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,283.60	0.00	0.00	0.00
17698	Shady Grove Fire & Rescue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,097.60	0.00	0.00	0.00
17744	Sheridan	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,841.60	0.00	0.00	0.00
17787	Sherwood	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	394,421.15
17833	Siloam Springs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,548.80	0.00	256,649.63	196,835.59
17884	Sixth District VFD (Pleasant Gr	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,106.80	0.00	0.00	0.00
17922	Smyrna Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,548.80	0.00	0.00	0.00
17930	Smackover	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,469.60	0.00	0.00	33,668.47
17949	Snowball V F D	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,558.00	0.00	0.00	0.00
17957	South Carroll Co Fire Assoc	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,195.20	0.00	0.00	0.00
17965	Southbend	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,567.20	0.00	0.00	0.00
17973	SE Jefferson Co Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,372.00	0.00	0.00	0.00
17981	Sparkman	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,372.00	1,274.40	0.00	2,239.98

Arkansas Fire and Police Premium Tax Allocation
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Code	Name	Fire	Police	Fire	Police	Fire	Police	Fire	Police				
18007	South Mountain V F D	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,186.00	0.00	0.00	0.00
18015	Southside V F D	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,841.60	0.00	0.00	0.00
18023	South Greene County	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,558.00	0.00	0.00	0.00
18031	Springdale	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	810,507.75	845,147.67
18058	Southridge	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,195.20	0.00	0.00	0.00
18139	Stamps	0.00	0.00	0.00	0.00	5,484.85	0.00	0.00	0.00	13,381.20	0.00	0.00	6,795.67
18244	Star City	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,832.40	637.20	0.00	17,767.90
18287	Stephens	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,646.40	0.00	0.00	3,296.50
18317	St. Charles, Town of	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,372.00	0.00	0.00	0.00
18333	St. Francis	0.00	0.00	0.00	0.00	1,860.17	0.00	0.00	0.00	2,548.80	0.00	0.00	0.00
18376	Strawberry	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,646.40	0.00	0.00	0.00
18392	Strickler Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,097.60	0.00	0.00	0.00
18430	Strong	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,920.80	0.00	0.00	1,705.74
18546	Stuttgart	0.00	0.00	0.00	0.00	43,185.00	0.00	20,131.71	0.00	3,823.20	0.00	68,606.95	89,847.38
18724	Sulphur Rock	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,372.00	0.00	0.00	0.00
18732	Sulphur Springs	0.00	0.00	0.00	0.00	628.49	0.00	314.25	0.00	3,823.20	5,097.60	0.00	5,901.73
18740	Summit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,832.40	0.00	0.00	0.00
18775	Sunnyland Rural	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,372.00	0.00	0.00	0.00
18783	Sunset Rural Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,734.80	0.00	0.00	0.00
18791	Swifton	0.00	0.00	0.00	0.00	2,820.52	0.00	1,410.26	0.00	10,195.20	0.00	0.00	2,485.52
18821	Taylor	0.00	0.00	0.00	0.00	6,274.54	0.00	0.00	0.00	8,283.60	0.00	0.00	0.00
18929	Texarkana	0.00	87,969.92	0.00	43,984.96	0.00	0.00	0.00	0.00	0.00	637.20	336,866.18	418,567.92
18953	Thornton	0.00	0.00	0.00	0.00	9,737.41	0.00	0.00	0.00	6,372.00	0.00	0.00	0.00
19038	Tillar	0.00	0.00	0.00	0.00	862.18	0.00	0.00	0.00	8,920.80	0.00	0.00	0.00
19048	Timbo	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,567.20	0.00	0.00	0.00
19062	Tinsman Volunteer Fire	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,734.80	0.00	0.00	0.00
19089	Tontitown, City of	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,009.20	8,405.36	43,851.36
19097	Tontitown Area VFD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,930.00	0.00	0.00	0.00
19127	Tracy Area	0.00	0.00	0.00	0.00	250.31	0.00	125.15	0.00	8,283.60	0.00	0.00	0.00
19224	Trumann	0.00	0.00	0.00	0.00	11,394.62	0.00	0.00	0.00	8,283.60	1,274.40	23,459.63	68,019.21
19313	Tuckerman	0.00	0.00	0.00	0.00	4,115.15	0.00	0.00	0.00	10,832.40	3,186.00	0.00	11,422.99
19321	Tull Fire & Rescue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,823.20	0.00	0.00	0.00
19356	Turrell	0.00	0.00	0.00	0.00	185.69	0.00	92.85	0.00	1,911.60	0.00	0.00	0.00
19364	Turtle Creek	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,930.00	0.00	0.00	0.00
19372	Tyronza	0.00	0.00	0.00	0.00	8,347.18	0.00	0.00	0.00	10,832.40	1,274.40	0.00	6,999.90
19380	Umpire	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,734.80	0.00	0.00	0.00
19386	Upper White Oak Lake	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,823.20	0.00	0.00	0.00
19399	Valley Springs V F D	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,920.80	0.00	0.00	0.00
19410	Van Buren	0.00	0.00	0.00	0.00	62,869.79	0.00	0.00	0.00	0.00	5,097.60	233,918.91	187,856.26
19429	Vandervoort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,009.20	0.00	0.00	0.00
19445	Velvet Ridge	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,558.00	0.00	0.00	0.00
19526	Vilonia	0.00	0.00	0.00	0.00	2,062.96	0.00	0.00	0.00	15,930.00	637.20	8,222.85	37,504.46
19615	Viola	0.00	0.00	0.00	0.00	5,648.58	0.00	0.00	0.00	6,372.00	0.00	0.00	0.00
19828	Wabbaseka	0.00	0.00	0.00	0.00	2,869.39	0.00	0.00	0.00	1,911.60	0.00	0.00	0.00
19917	Waldo	0.00	0.00	0.00	0.00	1,222.82	0.00	611.41	0.00	1,911.60	637.20	0.00	2,214.66

Arkansas Fire and Police Premium Tax Allocation
Summary of Allocations for 2021

		Local Plans				Consolidated Local Plans				LOPFI Volunteer Locations		LOPFI Paid Locations	
Location	Location	Premium Tax		Additional Allocation		Premium Tax		Additional Allocation		Fire	Police	Fire	Police
Code	Name	Fire	Police	Fire	Police	Fire	Police	Fire	Police				
20028	Waldron	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,106.80	0.00	0.00	36,753.44
20117	Walnut Ridge	0.00	0.00	0.00	0.00	15,316.52	0.00	4,798.99	0.00	7,646.40	1,911.60	25,192.14	26,486.77
20168	Ward	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,009.20	3,823.20	4,736.95	34,646.94
20214	Warren	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,753.20	0.00	9,568.68	0.00
20311	Washington	0.00	0.00	0.00	0.00	753.34	0.00	0.00	0.00	8,283.60	0.00	0.00	0.00
20346	Water Valley Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,283.60	0.00	0.00	0.00
20354	Watson Chapel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,920.80	0.00	0.00	0.00
20362	Wedington V F D	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,478.80	0.00	0.00	0.00
20419	Weiner	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,920.80	0.00	0.00	4,834.51
20486	Wescon	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,292.80	0.00	0.00	0.00
20494	Wesley Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,097.60	0.00	0.00	0.00
20508	West Fork	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,664.80	5,097.60	8,719.03	22,566.81
20605	West Memphis	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,009.20	315,937.96	420,749.30
20656	West Point	0.00	0.00	0.00	0.00	829.80	0.00	0.00	0.00	3,823.20	0.00	0.00	0.00
20664	West Pulaski Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26,762.40	0.00	0.00	0.00
20672	Western Greene Co. Fire	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,841.60	0.00	0.00	0.00
20680	Western Grove Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,655.60	0.00	0.00	0.00
20702	Wheatley	0.00	0.00	0.00	0.00	691.44	0.00	0.00	0.00	5,734.80	0.00	0.00	3,010.17
20710	Wheeler Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,018.40	0.00	0.00	0.00
20796	White Bluff	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,655.60	0.00	0.00	0.00
20818	White Hall	0.00	0.00	0.00	0.00	494.88	0.00	0.00	0.00	10,195.20	1,911.60	0.00	69,461.59
20834	Whitehouse V F D	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,832.40	0.00	0.00	0.00
20850	Wickes Rvfd #2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,186.00	0.00	0.00	0.00
20885	Williams Junction Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,460.40	0.00	0.00	0.00
20907	Wilmar	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,460.40	0.00	0.00	0.00
21008	Wilmot	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,734.80	0.00	0.00	3,120.52
21024	Woodlawn	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,195.20	0.00	0.00	0.00
21091	Wilson	0.00	0.00	0.00	0.00	1,179.06	0.00	0.00	0.00	7,009.20	0.00	0.00	4,970.99
21105	Wilton	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,920.80	0.00	0.00	0.00
21113	Winchester	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,823.20	0.00	0.00	0.00
21156	Wright-Pastoria Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,734.80	0.00	0.00	0.00
21199	Wynne	0.00	0.00	0.00	0.00	8,987.74	0.00	0.00	0.00	7,646.40	0.00	38,685.65	76,903.13
21296	Y-City Volunteer Fire	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,009.20	0.00	0.00	0.00
21393	Yellville	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,832.40	0.00	0.00	0.00
21431	Zinc Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,372.00	0.00	0.00	0.00
21700	101 - Gamaliel FPD #5	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,469.60	0.00	0.00	0.00
		598,083.82	219,948.59	295,154.80	109,974.30	3,988,366.07	2,945,655.40	748,357.01	766,202.81	4,501,180.80	299,484.00	16,735,886.03	19,709,882.06
		818,032.42		405,129.10		6,934,021.47		1,514,559.82		4,800,664.80		36,445,768.09	