

Independent Accountant's Report

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

We have examined the following management assertions:

- The census data provided by Arkansas Local Police and Fire Retirement System (the System) to the actuary of the System as of December 31, 2020, are complete and accurate based on the accumulation of census data reported by participating employers for the period from January 1, 2020 to December 31, 2020. Census data include the following: date of birth; date of hire; years of service; marital status; pensionable wages; class of employee; gender; date of termination or retirement; employment status; beneficiary's date of birth; and annual benefit payments for retirees, as set forth in Title 24, Chapters 10 and 11 of the Arkansas Code.
- The census data provided by the System to the actuary of the System as of December 31, 2020, properly reflect current benefit provisions in effect as of December 31, 2020, included in Title 24, Chapters 10 and 11 of the Arkansas Code.
- The census data provided by the System to the actuary of the System as of December 31, 2020, properly exclude deceased members based on the plan's validation of the existence of inactive and retired members by cross-matching Social Security numbers of inactive and retired members with the Social Security Administration.

System management is responsible for providing complete and accurate census data that reflects current benefit provisions to the actuary of the System. Our responsibility is to express an opinion on census data provided to the actuary of the System.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the census data reported to the actuary of the System are complete and accurate, in all material respects. An examination involves performing procedures to obtain evidence about the completeness and accuracy of the census data. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of the census data, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

In our opinion, the census data provided to the System's actuary are complete and accurate and reflect current benefit provisions, in all material respects, based on the accumulation of census data reported by participating employers for the period from January 1, 2020 to December 31, 2020.

BKD, LLP

Little Rock, Arkansas
May 19, 2021

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

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

December 31, 2020

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
December 31, 2020

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Independent Auditor's Report

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

We have audited the accompanying schedules of employer allocations (paid and volunteer) of the Arkansas Local Police and Fire Retirement System (the System or LOPFI) cost-sharing multiple-employer defined benefit pension plan as of December 31, 2020, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense (specified column totals) included in the accompanying schedules of pension amounts by employer (paid and volunteer) of the System as of and for the year ended December 31, 2020, and the related notes.

Management's Responsibility for the Schedules

Management is responsible for the preparation and fair presentation of these schedules in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedules that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on the schedules of employer allocations and the specified column totals included in the schedules of pension amounts by employer based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedules of employer allocations and specified column totals included in the schedules of pension amounts by employer are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedules of employer allocations and specified column totals included in the schedules of pension amounts by employer. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the schedules of employer allocations and specified column totals included in the schedules of pension amounts by employer, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedules of employer allocations and specified column totals included in the schedules of pension amounts by employer in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedules of employer allocations and specified column totals included in the schedules of pension amounts by employer.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense for the total of all participating entities for the Arkansas Local Police and Fire Retirement System as of and for the year ended December 31, 2020, in accordance with accounting principles generally accepted in the United States of America.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the System as of and for the year ended December 31, 2020, and our report thereon, dated April 16, 2021, expressed an unmodified opinion on those financial statements.

Restriction on Use

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

BKD, LLP

Little Rock, Arkansas
May 19, 2021

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Paid
December 31, 2020

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Alexander Fire	\$ 97,651	0.11041%
Alexander Police	78,042	0.08824%
Alzheimer Police	10,548	0.01193%
Altus Police	10,913	0.01234%
Amity Police	10,944	0.01237%
Arkadelphia Fire	106,210	0.12009%
Ash Flat Fire	40,310	0.04558%
Ash Flat Police	28,035	0.03170%
Ashdown Police	113,679	0.12853%
Atkins Police	85,490	0.09666%
Augusta Police	57,547	0.06507%
Austin Police	27,351	0.03092%
Bald Knob Police	63,332	0.07161%
Barling Fire	54,837	0.06200%
Barling Police	90,922	0.10280%
Batesville Fire	140,283	0.15861%
Batesville Police	200,739	0.22696%
Bauxite Police	14,531	0.01643%
Bay Police	39,059	0.04416%
Beaver Lake Fire	38,155	0.04314%
Beebe Fire	8,368	0.00946%
Bella Vista Fire	912,070	1.03123%
Bella Vista Police	583,415	0.65963%
Benton Fire	874,208	0.98842%
Benton Police	872,052	0.98598%
Bentonville Fire	1,523,177	1.72217%
Bentonville Police	1,143,994	1.29345%
Berryville Police	161,291	0.18236%
Bethel Heights Fire	-	0.00000%
Bethel Heights Police	41,734	0.04719%
Black Rock Police	6,921	0.00783%
Blytheville Fire	291,708	0.32982%
Blytheville Police	316,284	0.35760%
Bono Police	43,359	0.04902%
Bradford Police	21,062	0.02381%
Bradley Police	6,580	0.00744%
Brinkley Fire	9,404	0.01063%
Brinkley Police	59,114	0.06684%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Paid
December 31, 2020

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Brookland Police	\$ 60,378	0.06827%
Bryant Fire	557,682	0.63054%
Bryant Police	525,693	0.59437%
Buford Fire	10,503	0.01188%
Bull Shoals Fire	7,977	0.00902%
Bull Shoals Police	23,426	0.02649%
Cabot Fire	487,802	0.55153%
Cabot Police	532,108	0.60162%
Caddo Valley Fire	6,240	0.00706%
Caddo Valley Police	30,448	0.03443%
Camden Fire	281,740	0.31855%
Camden Police	176,182	0.19920%
Cammack Village Police	25,648	0.02900%
Caraway Police	20,970	0.02371%
Carlisle Police	37,590	0.04250%
Cave City Fire	5,879	0.00665%
Cave City Police	39,585	0.04476%
Cave Springs Police	106,371	0.12027%
Centerton Fire	250,918	0.28370%
Centerton Police	252,868	0.28590%
Central City Police	-	0.00000%
Cherokee Village Fire	117,416	0.13276%
Cherokee Village Police	66,633	0.07534%
Cherry Valley Police	8,813	0.00996%
Clarendon Police	28,928	0.03271%
Clarksville Police	188,405	0.21302%
Clinton Fire	6,651	0.00752%
Clinton Police	56,076	0.06340%
Coal Hill Police	4,792	0.00542%
Concord Police	3,234	0.00366%
Conway Fire	1,428,878	1.61555%
Conway Police	1,531,731	1.73184%
Corning Police	47,533	0.05374%
Cotter Police	20,057	0.02268%
Cotton Plant Police	-	0.00000%
Crossett Fire	236,677	0.26760%
Crossett Police	154,709	0.17492%
Dardanelle Police	93,737	0.10598%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Paid
December 31, 2020

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
De Queen Fire	\$ 28,992	0.03278%
De Queen Police	145,525	0.16454%
Decatur Police	60,780	0.06872%
Dermott Police	36,162	0.04089%
Des Arc Police	63,802	0.07214%
Devalls Bluff Police	61	0.00007%
DeWitt Police	72,984	0.08252%
Diaz Police	16,816	0.01901%
Dierks Police	32,824	0.03711%
Dover Police	52,255	0.05908%
East Camden Police	6,270	0.00709%
El Dorado Fire	449,747	0.50850%
El Dorado Police	355,101	0.40149%
Elkins Fire	16,164	0.01828%
Elkins Police	91,959	0.10397%
Elm Springs Police	54,907	0.06208%
Eureka Springs Fire	122,478	0.13848%
Eureka Springs Police	127,593	0.14426%
Fairfield Bay Police	55,275	0.06250%
Farmington Fire	89,467	0.10116%
Farmington Police	193,911	0.21924%
Fayetteville Fire	2,235,253	2.52727%
Fayetteville Police	2,135,669	2.41468%
Flippin Fire	15,470	0.01749%
Flippin Police	58,853	0.06654%
Foreman Police	-	0.00000%
Forrest City Fire	240,482	0.27190%
Forrest City Police	294,805	0.33332%
Fort Smith Fire	2,306,598	2.60794%
Fort Smith Police	1,466,093	1.65763%
Friendship Police	2,076	0.00235%
Gassville Fire	9,489	0.01073%
Gassville Police	35,557	0.04020%
Gentry Police	83,731	0.09467%
Gillett Police	10,103	0.01142%
Glenwood Police	23,477	0.02654%
Goshen Police	44,583	0.05041%
Gosnell Police	53,869	0.06091%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Paid
December 31, 2020

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Gravel Ridge Fire Protection Dist.	\$ 23,698	0.02679%
Gravette Fire	58,427	0.06606%
Gravette Police	113,915	0.12880%
Green Forest Police	132,900	0.15026%
Greenbrier Fire	-	0.00000%
Greenland Police	45,010	0.05089%
Greenwood Fire	14,824	0.01676%
Greenwood Police	223,777	0.25301%
Greers Ferry Police	36,538	0.04131%
Hackett Police	7,384	0.00835%
Hampton Police	17,546	0.01984%
Hardy Police	32,545	0.03680%
Harrisburg Police	42,675	0.04825%
Harrison Fire	358,567	0.40541%
Harrison Police	368,373	0.41650%
Hartford Police	7,381	0.00835%
Haskell Fire	4,112	0.00465%
Haskell Police	61,880	0.06996%
Heber Springs Fire	31,089	0.03515%
Heber Springs Police	143,564	0.16232%
Hector Police	7,800	0.00882%
Helena-West Helena Fire	204,052	0.23071%
Helena-West Helena Police	139,102	0.15727%
Hermitage Police	11,440	0.01293%
Highfill Police	39,102	0.04421%
Highland Fire	4,844	0.00548%
Highland Police	23,721	0.02682%
Holiday Island Fire	25,161	0.02845%
Holly Grove Police	8,164	0.00923%
Hope Fire	143,117	0.16181%
Hot Springs Fire	1,144,770	1.29433%
Hot Springs Police	1,399,796	1.58267%
Hot Springs Village Fire	250,385	0.28310%
Hot Springs Village Police	205,311	0.23213%
Hoxie Fire	6,336	0.00716%
Hoxie Police	36,023	0.04073%
Hughes Police	18,926	0.02140%
Humphrey Police	7,332	0.00829%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Paid
December 31, 2020

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Huntington Police	\$ 6,157	0.00696%
Huntsville Police	77,789	0.08795%
Huttig Police	7,050	0.00797%
Jacksonville Fire	838,416	0.94795%
Jacksonville Police	653,982	0.73942%
Jasper Police	13,296	0.01503%
Johnson Area Fire Department	-	0.00000%
Johnson Fire	26,901	0.03042%
Johnson Police	116,775	0.13203%
Jonesboro Fire	1,617,692	1.82903%
Jonesboro Police	1,928,232	2.18014%
Judsonia Police	26,343	0.02978%
Junction City Police	8,935	0.01010%
Kensett Police	28,222	0.03191%
Kibler Police	17,078	0.01931%
Lake City Police	42,795	0.04839%
Lake Hamilton Fire	-	0.00000%
Lake Hamilton Fire Protection District	4,145	0.00469%
Lake Village Police	78,973	0.08929%
Lakeview Police	15,399	0.01741%
Lamar Police	21,631	0.02446%
Lavaca Police	28,094	0.03176%
Leachville Police	37,466	0.04236%
Lepanto Police	16,125	0.01823%
Lewisville Police	20,259	0.02291%
Lincoln Fire	8,629	0.00976%
Lincoln Police	67,650	0.07649%
Little Flock Police	77,641	0.08778%
Little Rock Fire	7,599,491	8.59231%
Little Rock Police	8,936,222	10.10368%
Lonoke Police	97,673	0.11043%
LOPFI Staff	191,573	0.21660%
Lowell Fire	356,238	0.40278%
Lowell Police	193,392	0.21866%
Luxora Police	10,284	0.01163%
Magnolia Fire	119,549	0.13517%
Magnolia Police	219,291	0.24794%
Malvem Fire	197,493	0.22329%
Malvem Police	225,095	0.25450%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Paid
December 31, 2020

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Manila Fire	\$ 424	0.00048%
Manila Police	39,573	0.04474%
Mansfield Police	23,938	0.02707%
Marianna Fire	14,663	0.01658%
Marianna Police	86,799	0.09814%
Marion Fire	41,636	0.04708%
Marion Police	281,475	0.31825%
Marked Tree Police	48,740	0.05511%
Marmaduke Police	37,730	0.04266%
Marshall Police	22,718	0.02569%
Marvell Police	34,429	0.03893%
Maumelle Fire	515,070	0.58236%
Maumelle Police	407,539	0.46078%
Mayflower Fire	7,900	0.00893%
Mayflower Police	66,181	0.07483%
McCrary Police	35,626	0.04028%
McGehee Fire	101,377	0.11462%
McGehee Police	90,355	0.10216%
McRae Police	7,800	0.00882%
Mena Fire	31,602	0.03573%
Mineral Springs Police	17,669	0.01998%
Monette Police	39,758	0.04495%
Monticello Fire	103,858	0.11743%
Montrose Police	1,452	0.00164%
Morning Star FPA	5,460	0.00617%
Morrilton Fire	8,573	0.00969%
Mountain Home Fire	336,992	0.38102%
Mountain Home Police	340,049	0.38447%
Mountain Pine Police	22,651	0.02561%
Mountain View Police	68,306	0.07723%
Mountainburg Police	7,450	0.00842%
Mulberry Police	24,075	0.02722%
Murfreesboro Police	23,765	0.02687%
Nashville Fire	8,926	0.01009%
Newport Fire	197,197	0.22296%
Newport Police	162,654	0.18390%
Nob Hill Fire	13,674	0.01546%
North Little Rock Fire	2,602,961	2.94302%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Paid
December 31, 2020

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
North Little Rock Police	\$ 2,513,286	2.84163%
Oak Grove Fire Protection Dist. #25	18,625	0.02106%
Ola Police	23,692	0.02679%
Oppelo Police	4,129	0.00467%
Osceola Fire	195,025	0.22050%
Osceola Police	311,679	0.35240%
Ozark Fire	23,733	0.02683%
Ozark Police	84,672	0.09573%
Pangburn Police	12,084	0.01366%
Paragould Fire	423,951	0.47934%
Paragould Police	547,535	0.61907%
Patterson Police	3,199	0.00362%
Pea Ridge Fire	673	0.00076%
Pea Ridge Police	176,088	0.19909%
Perla Police	1,872	0.00212%
Perryville Police	49,068	0.05548%
Pine Bluff Fire	1,217,364	1.37640%
Pine Bluff Police	1,196,646	1.35298%
Plainview Police	2,448	0.00277%
Pleasant Plains Police	-	0.00000%
Pocahontas Fire	61,304	0.06931%
Pocahontas Police	154,272	0.17443%
Portland Police	7,686	0.00869%
Pottsville Police	61,356	0.06937%
Prairie Grove Fire	46,573	0.05266%
Prairie Grove Police	161,905	0.18306%
Pulaski Co Fire	381,145	0.43094%
Ravenden Police	6,567	0.00742%
Rector Police	34,934	0.03950%
Redfield Police	55,170	0.06238%
Rison Police	34,572	0.03909%
Rockport Police	41,657	0.04710%
Rogers Fire	1,940,691	2.19423%
Rogers Police	1,571,263	1.77654%
Russellville Fire	720,527	0.81466%
Russellville Police	616,133	0.69663%
Salem Police	37,879	0.04283%
Searcy Fire	540,901	0.61157%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Paid
December 31, 2020

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Searcy Police	\$ 511,524	0.57835%
Shannon Hills Police	30,911	0.03495%
Sheridan Fire	-	0.00000%
Sherwood Police	970,286	1.09705%
Siloam Springs Fire	631,364	0.71385%
Siloam Springs Police	484,220	0.54748%
Smackover Police	82,825	0.09365%
Sparkman Police	7,236	0.00818%
Springdale Fire	1,993,869	2.25435%
Springdale Police	2,079,084	2.35070%
Stamps Police	16,582	0.01875%
Star City Police	41,559	0.04699%
Stephens Police	8,045	0.00910%
Strong Police	4,196	0.00474%
Stuttgart Fire	160,653	0.18164%
Stuttgart Police	211,589	0.23923%
Sulphur Police	13,872	0.01568%
Swifton Police	6,114	0.00691%
Texarkana Fire	828,699	0.93696%
Texarkana Police	980,957	1.10911%
Tontitown Fire	19,928	0.02253%
Tontitown Police	99,774	0.11281%
Trumann Fire	57,711	0.06525%
Trumann Police	167,329	0.18919%
Tuckerman Police	28,101	0.03177%
Tyronza Police	17,220	0.01947%
Van Buren Fire	536,051	0.60608%
Van Buren Police	462,131	0.52251%
Vilonia Fire	18,182	0.02056%
Vilonia Police	92,262	0.10432%
Waldo Police	5,018	0.00567%
Waldron Police	90,414	0.10223%
Walnut Ridge Fire	58,842	0.06653%
Walnut Ridge Police	65,158	0.07367%
Ward Fire	11,653	0.01318%
Ward Police	85,232	0.09637%
Warren Fire	22,267	0.02518%
Weiner Police	11,893	0.01345%
West Fork Fire	21,100	0.02386%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Paid
December 31, 2020

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
West Fork Police	\$ 55,515	0.06277%
West Memphis Fire	738,035	0.83445%
West Memphis Police	1,035,054	1.17028%
Wheatley Police	7,405	0.00837%
White Hall Police	170,877	0.19320%
Wilmot Police	17,836	0.02017%
Wilson Police	11,942	0.01350%
Wynne Fire	93,972	0.10625%
Wynne Police	181,036	0.20469%
	<u>\$ 88,445,213</u>	<u>100%</u>

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2020

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
101-Gamaliel FPD #5	\$ 14,190	0.26109%
Alexander Volunteer Fire	2,873	0.05286%
Alexander Volunteer Police	6,484	0.11930%
Allison Sylamore Volunteer Fire	5,404	0.09943%
Alma Volunteer Fire	19,995	0.36790%
Alpena Volunteer Fire	9,175	0.16882%
Alzheimer Volunteer Fire	2,112	0.03886%
Alzheimer Volunteer Police	-	0.00000%
Altus Volunteer Fire	11,399	0.20974%
Altus Volunteer Police	-	0.00000%
Amity Volunteer Fire	11,328	0.20843%
Amity Volunteer Police	708	0.01303%
Antioch Volunteer Fire	11,210	0.20626%
Appleton Rural Volunteer Fire	8,461	0.15568%
Arch Street FPD #16	9,428	0.17347%
Arkadelphia Volunteer Fire	8,484	0.15610%
Arkansas City Volunteer Fire	8,655	0.15925%
Ash Flat Volunteer Fire	7,924	0.14580%
Ash Flat Volunteer Police	4,283	0.07880%
Ashdown Volunteer Fire	14,868	0.27356%
Ashdown Volunteer Police	4,219	0.07763%
Atkins Volunteer Fire	16,998	0.31275%
Atkins Volunteer Police	2,124	0.03908%
Augusta Volunteer Fire	14,520	0.26716%
Austin Volunteer Fire	9,487	0.17456%
Avoca Volunteer Fire	15,139	0.27855%
Bald Knob Volunteer Fire	14,797	0.27226%
Bald Knob Volunteer Police	18	0.00033%
Barling Volunteer Fire	12,768	0.23492%
Barling Volunteer Police	7,599	0.13982%
Barton-Lexa Fire Department, Inc.	35,253	0.64864%
Batesville Volunteer Fire	7,806	0.14363%
Batesville Volunteer Police	11,340	0.20865%
Bauxite Volunteer Fire	9,098	0.16740%
Bauxite Volunteer Police	2,791	0.05135%
Bay Village Volunteer Fire	1,416	0.02605%
Bay Volunteer Fire	13,299	0.24469%
Bay Volunteer Police	2,803	0.05157%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2020

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
BDR FD#1	\$ 36,202	0.66610%
Bearden Volunteer Fire	7,759	0.14276%
Beaver Lake Volunteer Fire	15,134	0.27846%
Beaverfork Volunteer Fire	9,322	0.17152%
Bee Branch Volunteer Fire	6,514	0.11985%
Beebe Volunteer Fire	16,933	0.31156%
Bella Vista Volunteer Fire	-	0.00000%
Belleville Volunteer Fire	8,496	0.15632%
Benton Volunteer Police	1,416	0.02605%
Bentonville Volunteer Fire	2,053	0.03777%
Bentonville Volunteer Police	1,416	0.02605%
Bergman Volunteer Fire Association	4,956	0.09119%
Berryville Volunteer Fire	10,048	0.18488%
Berryville Volunteer Police	802	0.01476%
Bethel Heights Volunteer Fire	8,443	0.15535%
Bethel Heights Volunteer Police	1,333	0.02453%
Bethesda Area Volunteer Fire	9,918	0.18249%
Big Creek Volunteer Fire	9,204	0.16935%
Bigelow Volunteer Fire	4,248	0.07816%
Bigger-Reyno Volunteer Fire	10,561	0.19432%
Biscoe Volunteer Fire	5,735	0.10552%
Bismarck Fire Pro Association	10,502	0.19323%
Black Rock Volunteer Police	661	0.01216%
Bonanza Volunteer Fire	14,844	0.27312%
Bono FID Volunteer Fire	16,296	0.29984%
Bono Volunteer Police	1,416	0.02605%
Booneville Volunteer Fire	8,579	0.15785%
Boston Mountain Volunteer Fire	10,561	0.19432%
Bradford Volunteer Fire	12,467	0.22939%
Bradford Volunteer Police	2,785	0.05124%
Bradley County Rural Volunteer Fire	6,278	0.11551%
Bradley Volunteer Fire	6,372	0.11724%
Bradley Volunteer Police	1,416	0.02605%
Brinkley Volunteer Fire	8,508	0.15654%
Brinkley Volunteer Police	1,416	0.02605%
Brookland Fire Protection District	20,703	0.38092%
Brookland Volunteer Police	1,493	0.02747%
Bruno Fire Protection District	11,847	0.21798%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2020

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Bryant Volunteer Police	\$ 5,664	0.10421%
Buena Vista Volunteer Fire	2,832	0.05211%
Buford Volunteer Fire	10,620	0.19540%
Bull Shoals Volunteer Fire	10,620	0.19540%
Bull Shoals Volunteer Police	1,357	0.02497%
Burnt Ridge Volunteer Fire	6,419	0.11811%
Butterfield Volunteer Fire	21,795	0.40102%
Cabot Volunteer Fire	3,540	0.06513%
Caddo Valley Volunteer Fire	10,632	0.19562%
Caddo Valley Volunteer Police	8,390	0.15437%
Cairo Volunteer Fire	5,664	0.10421%
Caldwell Volunteer Fire	9,180	0.16891%
Calico Rock Volunteer Fire	6,048	0.11128%
Calion Volunteer Fire	10,136	0.18650%
Calvert Township Volunteer Fire	6,372	0.11724%
Camden Volunteer Fire	2,832	0.05211%
Cammack Village Volunteer Police	2,083	0.03833%
Camp Volunteer Fire	7,747	0.14254%
Cane Creek Volunteer Fire	7,759	0.14276%
Capps-Batavia Volunteer Fire	14,986	0.27573%
Caraway Volunteer Fire	11,611	0.21364%
Carlisle Volunteer Fire	13,440	0.24729%
Carthage Volunteer Fire	2,124	0.03908%
Cash Volunteer Fire	3,357	0.06177%
Cave City Volunteer Fire	16,184	0.29778%
Cave City Volunteer Police	4,986	0.09174%
Cave Springs Volunteer Fire	16,184	0.29778%
Cave Springs Volunteer Police	2,808	0.05167%
Center Grove Volunteer Fire	9,116	0.16773%
Center Volunteer Fire	4,956	0.09119%
Centerton Volunteer Fire	6,307	0.11605%
Centerton Volunteer Police	4,313	0.07936%
Central City Volunteer Fire	2,077	0.03822%
Central City Volunteer Police	708	0.01303%
Chambersville Volunteer Fire	4,272	0.07860%
Charleston Volunteer Fire	11,434	0.21038%
Charlotte Volunteer Fire	7,003	0.12885%
Cherokee Village Volunteer Fire	2,177	0.04006%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2020

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Cherokee Village Volunteer Police	\$ 4,337	0.07980%
Cherry Hill Volunteer Fire	7,033	0.12940%
Cherry Valley Volunteer Fire	4,950	0.09108%
Cherry Valley Volunteer Police	708	0.01303%
Chidester Volunteer Fire	9,204	0.16935%
Chimes Volunteer Fire	9,204	0.16935%
Choctaw Volunteer Fire	11,918	0.21928%
Cincinnati Volunteer Fire	8,508	0.15654%
Clarendon Volunteer Fire	9,245	0.17010%
Clarksville Volunteer Fire	19,564	0.35997%
Clarksville Volunteer Police	-	0.00000%
Clinton Volunteer Fire	16,325	0.30037%
Coal Hill Volunteer Fire	7,080	0.13027%
Coal Hill Volunteer Police	708	0.01303%
Collegeville Volunteer Fire	18,355	0.33772%
Colt Volunteer Fire	9,912	0.18238%
Compton Volunteer Fire Assoc	5,570	0.10248%
Conway County Volunteer Fire	104,052	1.91450%
Cootemeck Volunteer Fire	6,354	0.11691%
Cord Volunteer Fire	8,478	0.15599%
Coming Volunteer Fire	11,263	0.20723%
Cotter Volunteer Fire	7,139	0.13135%
Cotter Volunteer Police	661	0.01216%
Cotter/Gassville Rural Volunteer Fire	6,360	0.11702%
Cotton Plant Volunteer Fire	2,773	0.05102%
Cotton Plant Volunteer Police	-	0.00000%
Cottonwood Rural Fire Assoc	9,092	0.16729%
County Line Volunteer Fire Ass	9,794	0.18020%
Cove Rural Volunteer Fire	7,110	0.13082%
Crawfordsville Volunteer Fire	6,543	0.12039%
Crossett Volunteer Fire	1,351	0.02486%
Crossett Volunteer Police	708	0.01303%
Crow Mountain Fire Protection District	18,255	0.33588%
Crystal Fire Protection District	11,263	0.20723%
Curtis Rural Volunteer Fire	1,416	0.02605%
Dalton Volunteer Fire	9,912	0.18238%
Damascus Volunteer Fire	6,372	0.11724%
Danville Volunteer Fire	12,862	0.23665%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2020

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Dardanelle Volunteer Fire	\$ 12,054	0.22179%
Dardanelle Volunteer Police	708	0.01303%
De Queen Volunteer Fire	13,458	0.24762%
Deann Volunteer Fire	4,956	0.09119%
Decatur Volunteer Fire	7,794	0.14341%
Decatur Volunteer Police	5,003	0.09205%
Deer Volunteer Fire	5,835	0.10736%
Delaware Volunteer Fire	12,738	0.23437%
Dermott Volunteer Fire	13,600	0.25023%
Des Arc Volunteer Fire	12,042	0.22157%
Des Arc Volunteer Police	4,248	0.07816%
Desha Volunteer Fire	10,703	0.19693%
Devalls Bluff Volunteer Fire	8,284	0.15242%
Devalls Bluff Volunteer Police	-	0.00000%
DeWitt Volunteer Fire	12,779	0.23513%
Diaz Volunteer Fire	9,175	0.16882%
Diaz Volunteer Police	2,077	0.03822%
Dierks Volunteer Police	2,814	0.05178%
District 7 Crawford Co. Volunt	9,110	0.16762%
Dodd Mountain Volunteer Fire	6,289	0.11571%
Dover Volunteer Fire	8,673	0.15958%
Dover Volunteer Police	708	0.01303%
Dumas Volunteer Fire	12,732	0.23426%
Dyess Volunteer Fire	5,753	0.10585%
Earle Volunteer Fire	7,163	0.13180%
East Camden Volunteer Fire	7,729	0.14221%
East End Fire Protection District	31,783	0.58479%
East Pulaski County Volunteer Fire	4,425	0.08142%
El Dorado Volunteer Police	-	0.00000%
Elaine Volunteer Fire	11,328	0.20843%
Elkins Volunteer Fire	19,069	0.35086%
Elkins Volunteer Police	2,761	0.05080%
Elm Springs Volunteer Police	7,782	0.14318%
Emmet Volunteer Fire	5,664	0.10421%
EMP Rural Fire Association	11,440	0.21049%
England Volunteer Fire	14,939	0.27487%
Etowah Volunteer Fire	7,257	0.13352%
Eudora Volunteer Fire	10,655	0.19605%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2020

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Eureka Springs Volunteer Fire	\$ 14,066	0.25881%
Eureka Springs Volunteer Police	7,788	0.14329%
Evansville Volunteer Fire	6,390	0.11757%
Evening Shade Volunteer Fire	7,174	0.13200%
Faircrest Volunteer Fire	14,225	0.26173%
Fairfield Bay Volunteer Fire	19,311	0.35531%
Fairview Fire Protection District Volunteer Fire	8,443	0.15535%
Fairview Rural Fire District	5,664	0.10421%
Farmington Volunteer Fire	16,207	0.29820%
Farmington Volunteer Police	4,266	0.07849%
Fifty Six Volunteer Fire	4,932	0.09075%
Fire District #6 Crawford Co	2,154	0.03963%
Fisher Volunteer Fire	10,561	0.19432%
Flippin Volunteer Fire	7,865	0.14471%
Flippin Volunteer Police	1,428	0.02627%
Floral Volunteer Fire	4,897	0.09010%
Fordyce Volunteer Fire	5,782	0.10639%
Foreman Volunteer Fire	9,841	0.18107%
Forrest City Volunteer Fire	4,219	0.07763%
Forrest City Volunteer Police	4,236	0.07794%
Fort Smith Volunteer Police	844	0.01553%
Fountain Lake Volunteer Fire	14,898	0.27412%
Fox Volunteer Fire	8,703	0.16013%
Frenchport Volunteer Fire	10,242	0.18845%
Gallatin Volunteer Fire	8,472	0.15588%
Garland Volunteer Fire	4,248	0.07816%
Garnett Volunteer Fire	11,322	0.20832%
Gassville Volunteer Fire	11,983	0.22048%
Gassville Volunteer Police	2,177	0.04006%
Gentry Volunteer Fire	14,254	0.26227%
Gentry Volunteer Police	3,528	0.06491%
Gillett Volunteer Fire	6,372	0.11724%
Gillham Volunteer Fire	6,425	0.11822%
Glenwood Volunteer Fire	10,620	0.19540%
Glenwood Volunteer Police	3,617	0.06655%
Goshen Fire Dist Assoc	8,667	0.15947%
Goshen Volunteer Police	4,903	0.09021%
Gosnell Volunteer Fire	14,608	0.26878%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2020

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Gould Volunteer Fire	\$ 9,204	0.16935%
Grady Volunteer Fire	10,555	0.19421%
Gravel Ridge Fire Protection Dist.	14,077	0.25901%
Gravette Volunteer Fire	16,219	0.29842%
Gravette Volunteer Police	708	0.01303%
Grayson Fire Assoc	2,832	0.05211%
Green Forest Volunteer Fire	14,892	0.27400%
Green Forest Volunteer Police	59	0.00109%
Greenbrier Volunteer Fire	16,325	0.30037%
Greenland Volunteer Police	708	0.01303%
Greenwood Rural Volunteer Fire	14,060	0.25870%
Greenwood Volunteer Fire (747134)	-	0.00000%
Greenwood Volunteer Fire (747139)	29,518	0.54312%
Greenwood Volunteer Police	-	0.00000%
Greers Ferry Volunteer Fire	16,933	0.31156%
Grover Township Volunteer Fire	12,791	0.23535%
Grubbs Volunteer Fire	13,511	0.24860%
Gum Springs Volunteer Fire	10,532	0.19378%
Gurdon Volunteer Fire	9,245	0.17010%
Guy Community Volunteer Fire	9,204	0.16935%
Hackett Volunteer Fire	14,060	0.25870%
Hackett Volunteer Police	732	0.01347%
Hagarville RFD #3	9,877	0.18173%
Halley Volunteer Fire	6,974	0.12832%
Hamburg Volunteer Fire	17,706	0.32578%
Hampton Volunteer Fire	7,139	0.13135%
Hampton Volunteer Police	30	0.00055%
Hand Cove Fire Prot District	14,886	0.27389%
Hardin Volunteer Fire	3,056	0.05623%
Hardy Volunteer Fire	17,617	0.32414%
Hardy Volunteer Police	53	0.00098%
Harmon Volunteer Fire	9,204	0.16935%
Harrell Volunteer Fire	13,440	0.24729%
Harrisburg Volunteer Fire	10,065	0.18519%
Harrisburg Volunteer Police	-	0.00000%
Harrison Volunteer Fire	2,183	0.04017%
Harrison Volunteer Police	4,956	0.09119%
Hartford Volunteer Fire	11,328	0.20843%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2020

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Hartford Volunteer Police	\$ -	0.00000%
Haskell Volunteer Fire	11,381	0.20940%
Haskell Volunteer Police	2,814	0.05178%
Hatfield Volunteer Fire	10,620	0.19540%
Hazen Volunteer Fire	12,685	0.23340%
Heber Springs Volunteer Fire	15,665	0.28823%
Heber Springs Volunteer Police	18	0.00033%
Hector Volunteer Police	2,767	0.05091%
Helena-West Helena Volunteer Fire	5,753	0.10585%
Helena-West Helena Volunteer Police	3,558	0.06547%
Hensley Volunteer Fire	5,670	0.10432%
Hermitage Volunteer Fire	5,664	0.10421%
Hermitage Volunteer Police	2,124	0.03908%
Hickory Creek Volunteer Fire	4,856	0.08935%
Hickory Ridge Volunteer Fire	11,328	0.20843%
Higginson Volunteer Fire (884234)	-	0.00000%
Higginson Volunteer Fire (884239)	11,506	0.21170%
Higginson Volunteer Police (884224)	-	0.00000%
Higginson Volunteer Police (884229)	3,611	0.06644%
Highfill Volunteer Fire	19,806	0.36442%
Highfill Volunteer Police	5,593	0.10291%
Highland Volunteer Fire	8,437	0.15524%
Highland Volunteer Police	3,611	0.06644%
Highway 15 South Volunteer Fire	12,007	0.22092%
Highway 286 East Volunteer Fire	10,691	0.19671%
Highway 70 West FPA	17,494	0.32188%
Highway 94 East Volunteer Fire	6,986	0.12854%
Hilltop Fire District# 51	10,732	0.19746%
Hilltop Volunteer Fire	11,304	0.20799%
Holiday Island Volunteer Fire	9,204	0.16935%
Holland Volunteer Fire	10,620	0.19540%
Hollis Volunteer Fire	9,216	0.16957%
Holly Grove Volunteer Fire	7,747	0.14254%
Holly Grove Volunteer Police	1,369	0.02519%
Hon Volunteer Fire	4,909	0.09032%
Hope Volunteer Fire	2,124	0.03908%
Hopewell Fire District	2,124	0.03908%
Horatio Volunteer Fire	14,089	0.25923%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2020

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Horseshoe Lake Volunteer Fire	\$ 9,204	0.16935%
Hot Springs Village Volunteer	7,747	0.14254%
Hoxie Volunteer Fire	11,924	0.21940%
Hoxie Volunteer Police	1,469	0.02703%
Hughes Volunteer Fire	7,121	0.13102%
Hughes Volunteer Police	30	0.00055%
Humphrey Volunteer Fire	8,496	0.15632%
Humphrey Volunteer Police	-	0.00000%
Huntington Volunteer Fire	5,753	0.10585%
Huntington Volunteer Police	-	0.00000%
Huntsville Volunteer Fire	12,071	0.22210%
Huntsville Volunteer Police	5,629	0.10357%
Huttig Volunteer Fire	11,771	0.21658%
Imboden Volunteer Fire	11,299	0.20790%
Inspiration Point Rural Fire Protection District	11,387	0.20951%
Ione Community Fire	4,248	0.07816%
Jasper Volunteer Fire	6,962	0.12810%
Johnson Area Volunteer Fire	-	0.00000%
Johnson County Rfd #1	5,540	0.10193%
Johnson County Rfd #2	4,986	0.09174%
Johnson County Rfd #4	8,496	0.15632%
Johnson County Rfd #5	7,753	0.14265%
Johnson County Rfd #7	7,080	0.13027%
Johnson County Rfd #8	15,541	0.28595%
Johnson Volunteer Fire	11,800	0.21711%
Joiner Volunteer Fire	9,877	0.18173%
Jonesboro Volunteer Police	708	0.01303%
Joplin Volunteer Fire	10,709	0.19704%
Judsonia Volunteer Fire	10,773	0.19822%
Judsonia Volunteer Police	962	0.01770%
Junction City Volunteer Fire	9,723	0.17890%
Junction City Volunteer Police	708	0.01303%
Keiser Volunteer Fire	6,791	0.12495%
Kensett Volunteer Fire	9,853	0.18129%
Kensett Volunteer Police	2,832	0.05211%
Keo Volunteer Fire	5,664	0.10421%
Knoxville Volunteer Fire	4,213	0.07752%
Krooked Creek Volunteer Fire	14,030	0.25814%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2020

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Lake City Volunteer Fire	\$ 14,142	0.26021%
Lake Hamilton Fire Protection District	15,057	0.27704%
Lake Hamilton Volunteer Fire	-	0.00000%
Lake Maumelle Area RFD	17,883	0.32904%
Lake Norrell Area Fire Protection District	7,115	0.13091%
Lake Village Volunteer Fire	14,868	0.27356%
Lake Village Volunteer Police	65	0.00120%
Lakeview Volunteer Police	2,130	0.03919%
Lamar Volunteer Fire	9,888	0.18193%
Landis Volunteer Fire	9,204	0.16935%
Lavaca Volunteer Fire	9,334	0.17174%
Lavaca Volunteer Police	2,773	0.05102%
Lawson-Urbana Volunteer Fire	8,484	0.15610%
Lazy Acres Volunteer Fire	4,248	0.07816%
Leachville Volunteer Fire	13,476	0.24795%
Leachville Volunteer Police	-	0.00000%
Lead Hill Volunteer Fire	8,496	0.15632%
Lepanto Volunteer Fire	14,892	0.27400%
Leslie Volunteer Fire	8,526	0.15687%
Lewisville Volunteer Fire	14,160	0.26054%
Liberty Volunteer Fire	16,290	0.29973%
Lincoln Volunteer Fire	10,520	0.19356%
Lincoln Volunteer Police	6,343	0.11671%
Linwood-Moscow Volunteer Fire	10,006	0.18411%
Little Flock Volunteer Fire	7,947	0.14622%
Little Flock Volunteer Police	773	0.01422%
Lockesburg Volunteer Fire	13,641	0.25099%
London Rural Volunteer Fire	14,355	0.26412%
Lone Rock Volunteer Fire	6,360	0.11702%
Lonoke Volunteer Fire	15,576	0.28659%
Louann Volunteer Fire	7,080	0.13027%
Lowell Volunteer Fire	732	0.01347%
Lowell Volunteer Police	2,838	0.05222%
Luxora Volunteer Fire	7,788	0.14329%
Lynne Volunteer Fire	9,269	0.17054%
Magazine Volunteer Fire	2,124	0.03908%
Magnet Cove Volunteer Fire	8,449	0.15546%
Magnolia Volunteer Fire	5,617	0.10335%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2020

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Magnolia Volunteer Police	\$ 7,098	0.13060%
Malvern Volunteer Fire	6,124	0.11268%
Mammoth Spring Volunteer Fire	9,912	0.18238%
Manila Volunteer Fire	17,016	0.31309%
Manila Volunteer Police	-	0.00000%
Mansfield Volunteer Fire	7,098	0.13060%
Mansfield Volunteer Police	-	0.00000%
Marble Volunteer Fire	2,832	0.05211%
Marianna Volunteer Fire	10,809	0.19888%
Marianna Volunteer Police	-	0.00000%
Marion Volunteer Fire	23,370	0.43000%
Marion Volunteer Police	7,080	0.13027%
Marked Tree Volunteer Fire	16,927	0.31145%
Marmaduke Volunteer Fire	12,803	0.23557%
Marmaduke Volunteer Police	2,803	0.05157%
Marshall Volunteer Fire	12,036	0.22146%
Marshall Volunteer Police	1,416	0.02605%
Marvell Volunteer Fire	14,160	0.26054%
Marvell Volunteer Police	708	0.01303%
Maumelle Volunteer Fire	7,080	0.13027%
Mayflower Volunteer Fire	12,732	0.23426%
Mayflower Volunteer Police	4,348	0.08000%
Maynard Volunteer Fire	8,467	0.15579%
McCrary Volunteer Fire	16,927	0.31145%
McCrary Volunteer Police	708	0.01303%
McGehee Volunteer Fire	15,600	0.28703%
McGehee Volunteer Police	-	0.00000%
McNeil Volunteer Fire	7,782	0.14318%
McRae Volunteer Fire	5,646	0.10388%
Melbourne Volunteer Fire	11,222	0.20648%
Melrose Volunteer Fire	6,915	0.12723%
Mena Volunteer Fire	12,844	0.23632%
Midland Volunteer Fire	8,779	0.16153%
Milo Volunteer Fire	14,077	0.25901%
Mineral Springs Volunteer Fire	9,912	0.18238%
Monette Volunteer Fire	14,797	0.27226%
Monticello Volunteer Fire	9,098	0.16740%
Montrose Volunteer Fire	4,974	0.09152%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2020

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Morning Star FPA	\$ 12,231	0.22504%
Morning Star Volunteer Fire	5,664	0.10421%
Moro Volunteer Fire	3,540	0.06513%
Morrilton Volunteer Fire	20,467	0.37658%
Morrison Volunteer Fire	12,597	0.23178%
Morrow Volunteer Fire	10,638	0.19573%
Mount Holly Volunteer Fire	12,709	0.23384%
Mount Ida Volunteer Fire	14,054	0.25859%
Mountain Home Volunteer Fire	7,169	0.13191%
Mountain Home Volunteer Police	4,242	0.07805%
Mountain Pine Volunteer Police	2,189	0.04028%
Mountain View Volunteer Fire	19,741	0.36322%
Mountain View Volunteer Police	1,357	0.02497%
Mountainburg Volunteer Fire	17,712	0.32589%
Mountainburg Volunteer Police	2,124	0.03908%
Mt Judea Area Volunteer Fire	17,700	0.32567%
Mulberry Volunteer Fire	17,889	0.32915%
Murfreesboro Volunteer Fire	8,555	0.15741%
Nashville Volunteer Fire	14,915	0.27443%
Natural Dam Volunteer Fire	2,891	0.05319%
New Blaine Rural Volunteer Fire	11,316	0.20821%
Newark Volunteer Fire	12,042	0.22157%
Newport Volunteer Fire	6,402	0.11779%
Newport Volunteer Police	708	0.01303%
Nimrod/Aplin Volunteer Fire	6,396	0.11768%
Nob Hill Volunteer Fire	17,730	0.32622%
Norfolk Volunteer Police	948	0.01744%
Norman Volunteer Fire	5,717	0.10519%
Norphlet Volunteer Fire	11,346	0.20876%
Norphlet Volunteer Police	1,357	0.02497%
North Crossett Volunteer Fire	11,269	0.20734%
North Pulaski FPD	22,302	0.41034%
Northeast Benton Co.	34,521	0.63517%
Northeast Greene County Fire District	11,009	0.20256%
Northeast Lakeside Volunteer Fire	9,942	0.18293%
Northeast Saline County Fire	5,664	0.10421%
Northside Volunteer Fire (15318)	6,372	0.11724%
Northside Volunteer Fire (15296)	16,314	0.30017%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2020

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Oak Grove Fire Protection Dist. #25	\$ 9,900	0.18215%
Oak Grove Volunteer Fire	5,540	0.10193%
Oil Trough Volunteer Fire	10,679	0.19649%
Ola Volunteer Fire	7,788	0.14329%
Ola Volunteer Police	1,345	0.02475%
Oppelo Volunteer Fire	10,006	0.18411%
Oppelo Volunteer Police	708	0.01303%
Osceola Volunteer Fire	3,575	0.06578%
Osceola Volunteer Police	4,189	0.07708%
Ouachita Co FD #1	8,508	0.15654%
Oxley Volunteer Fire	5,540	0.10193%
Ozark Volunteer Fire	12,101	0.22265%
Ozark Volunteer Police	4,260	0.07838%
Pangburn Volunteer Fire	19,311	0.35531%
Pangburn Volunteer Police	690	0.01270%
Paragould Volunteer Fire	6,449	0.11866%
Paragould Volunteer Police	5,623	0.10346%
Paris Volunteer Fire	12,012	0.22101%
Parkin Volunteer Fire	9,110	0.16762%
Parks Volunteer Fire	-	0.00000%
Parthenon Volunteer Fire	5,788	0.10650%
Patterson Volunteer Fire	9,198	0.16924%
Patterson Volunteer Police	1,410	0.02594%
Pea Ridge Volunteer Fire	30,037	0.55266%
Pea Ridge Volunteer Police	1,345	0.02475%
Peel Volunteer Fire & Rescue	10,673	0.19638%
Perryville Volunteer Fire	7,764	0.14285%
Philadelphia Volunteer Fire	9,818	0.18065%
Piggott Volunteer Fire	15,611	0.28723%
Pine Bluff Volunteer Police	4,207	0.07741%
Pine Ridge Volunteer Fire	3,540	0.06513%
Pine Village Volunteer Fire	9,369	0.17238%
Pineville Volunteer Fire	19,069	0.35086%
Piney Point Volunteer Fire	10,431	0.19192%
Plainview Volunteer Fire	13,069	0.24046%
Pleasant Plains Volunteer Fire	13,476	0.24795%
Plumerville Volunteer Fire	9,198	0.16924%
Pocahontas Volunteer Fire	12,077	0.22221%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2020

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Pocahontas Volunteer Police	\$ 4,950	0.09108%
Ponca Volunteer Fire	5,664	0.10421%
Portland Volunteer Fire	3,540	0.06513%
Pottsville Volunteer Fire	13,558	0.24946%
Pottsville Volunteer Police	2,283	0.04201%
Prairie Grove Volunteer Fire	17,665	0.32503%
Prairie Grove Volunteer Police	2,159	0.03972%
Prescott Volunteer Fire	7,788	0.14329%
Pulaski Co Volunteer Fire	5,564	0.10237%
Pyatt Rural Fire & Def Assoc	9,871	0.18162%
Quail Creek Volunteer Fire	4,915	0.09043%
Quitman Volunteer	12,260	0.22558%
Ravenden Volunteer Fire	9,912	0.18238%
Rector Volunteer Fire	16,343	0.30070%
Rector Volunteer Police	1,416	0.02605%
Redfield Volunteer Fire	20,426	0.37583%
Redfield Volunteer Police	1,416	0.02605%
Richwood Volunteer Fire	4,248	0.07816%
Rison Volunteer Fire	12,715	0.23395%
Riverdale Volunteer Fire	3,487	0.06416%
Rockport Volunteer Fire	9,251	0.17021%
Rogers Volunteer Police	-	0.00000%
Rondo Volunteer Fire	1,416	0.02605%
Rose Bud Volunteer Fire	14,862	0.27345%
Ross Van Ness - Wellford Volunteer Fire	11,275	0.20745%
Round Mountain Volunteer Fire	15,682	0.28854%
Ruddell Hill Volunteer Fire	5,617	0.10335%
Rudd's Crossing Volunteer Fire	7,080	0.13027%
Russell Volunteer Fire	7,080	0.13027%
Salem Volunteer Fire	16,260	0.29918%
Salem-Saline County Volunteer	20,503	0.37724%
Saratoga Volunteer Fire	1,416	0.02605%
Sardis Fire Protection District	9,788	0.18009%
Scotland Area Fire & Emergency	12,715	0.23395%
Scott Volunteer Fire	6,537	0.12028%
Scranton Rural Volunteer Fire	12,012	0.22101%
SE Jefferson Co Volunteer Fire	6,425	0.11822%
Searcy Volunteer Fire	1,416	0.02605%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2020

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Searcy Volunteer Police	\$ 4,974	0.09152%
Sedgwick Fire Improvement Dist	4,962	0.09130%
Shady Grove Fire & Rescue	6,325	0.11638%
Shannon Hills Volunteer Fire	9,015	0.16587%
Shannon Hills Volunteer Police	2,832	0.05211%
Shaw Volunteer Fire Protection	9,894	0.18204%
Sheridan Volunteer Fire	19,848	0.36519%
Siloam Springs Volunteer Fire	2,826	0.05200%
Sixth District Volunteer Fire	12,178	0.22407%
Smackover Volunteer Fire	14,018	0.25792%
Smackover Volunteer Police	673	0.01238%
Smyrna Volunteer Fire	5,487	0.10096%
Snowball Volunteer Fire	9,346	0.17196%
South Carroll Co Fire Assoc	11,328	0.20843%
South Greene County Volunteer Fire	9,322	0.17152%
South Mountain Volunteer Fire	6,136	0.11290%
Southbend Volunteer Fire	17,181	0.31612%
Southridge Volunteer Fire	12,732	0.23426%
Southside Volunteer Fire	18,497	0.34033%
Sparkman Volunteer Fire	7,086	0.13038%
Sparkman Volunteer Police	2,124	0.03908%
St. Francis Volunteer Fire	3,481	0.06405%
Stamps Volunteer Fire	15,511	0.28539%
Star City Volunteer Fire	12,744	0.23448%
Star City Volunteer Police	708	0.01303%
Stephens Volunteer Fire	9,157	0.16848%
Strawberry Volunteer Fire	8,520	0.15676%
Strickler Volunteer Fire	5,664	0.10421%
Strong Volunteer Fire	13,246	0.24372%
Stuttgart Volunteer Fire	2,195	0.04039%
Sulphur Rock Area Volunteer Fire	7,080	0.13027%
Sulphur Springs Volunteer Fire	4,307	0.07925%
Sulphur Springs Volunteer Police	3,487	0.06416%
Summit Volunteer Fire	12,030	0.22135%
Sunnyland Rural Volunteer Fire	8,366	0.15393%
Sunset Rural Volunteer Fire	6,372	0.11724%
Sweet Home Volunteer Fire	-	0.00000%
Swifton Volunteer Fire	9,517	0.17511%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2020

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Swifton Volunteer Police	\$ 30	0.00055%
Taylor Volunteer Fire	5,965	0.10975%
Texarkana Volunteer Police	708	0.01303%
Thornton Volunteer Fire	8,419	0.15491%
Tillar Volunteer Fire	9,912	0.18238%
Timbo Volunteer Fire	14,555	0.26780%
Tinsman Volunteer Fire	3,245	0.05971%
Tontitown Area Volunteer Fire	17,110	0.31481%
Tontitown Volunteer Fire	-	0.00000%
Tontitown Volunteer Police	8,248	0.15176%
Town of St. Charles Volunteer	7,080	0.13027%
Tracy Area Volunteer Fire	11,216	0.20637%
Trumann Volunteer Fire	9,906	0.18227%
Trumann Volunteer Police	1,446	0.02661%
Tuckerman Volunteer Fire	18,644	0.34304%
Tuckerman Volunteer Police	2,903	0.05341%
Tull Fire & Rescue	6,236	0.11474%
Turrell Volunteer Fire	2,124	0.03908%
Turtle Creek Volunteer Fire	16,343	0.30070%
Tyronza Volunteer Fire	13,440	0.24729%
Tyronza Volunteer Police	2,744	0.05049%
Umpire Volunteer Fire	4,460	0.08206%
Valley Springs Volunteer Fire	9,918	0.18249%
Van Buren Volunteer Police	3,593	0.06611%
Vandervoort Rural Volunteer Fire	7,788	0.14329%
Velvet Ridge Fire Protection District	9,346	0.17196%
Vilonia Volunteer Fire	15,777	0.29029%
Vilonia Volunteer Police	708	0.01303%
Viola Volunteer Fire	6,455	0.11877%
Wabbaseka Volunteer Fire	4,171	0.07674%
Waldo Volunteer Fire	1,463	0.02692%
Waldo Volunteer Police	1,416	0.02605%
Waldron Volunteer Fire	12,154	0.22363%
Walnut Ridge Volunteer Fire	8,526	0.15687%
Walnut Ridge Volunteer Police	2,124	0.03908%
Ward Volunteer Fire	7,853	0.14449%
Ward Volunteer Police	3,599	0.06622%
Warren Volunteer Fire	19,960	0.36725%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2020

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Washington Volunteer Fire	\$ 7,110	0.13082%
Water Valley Volunteer Fire	9,853	0.18129%
Watson Chapel Volunteer Fire	10,602	0.19507%
Wedington Volunteer Fire	19,293	0.35498%
Weiner Volunteer Fire	9,930	0.18271%
Weiner Volunteer Police	-	0.00000%
Wescon Volunteer Fire	15,753	0.28985%
Wesley Volunteer Fire	5,664	0.10421%
West Fork Volunteer Fire	22,727	0.41816%
West Fork Volunteer Police	5,664	0.10421%
West Memphis Volunteer Police	7,788	0.14329%
West Point Volunteer Fire	4,248	0.07816%
West Pulaski Volunteer Fire	32,893	0.60521%
Western Greene Co Fire	17,134	0.31526%
Western Grove Volunteer Fire	14,962	0.27529%
Wheatley Volunteer Fire	5,723	0.10530%
Wheatley Volunteer Police	-	0.00000%
Wheeler Volunteer Fire	13,535	0.24904%
White Bluff-Rye Hill Volunteer	16,963	0.31211%
White Hall Volunteer Fire	10,667	0.19627%
White Hall Volunteer Police	2,124	0.03908%
Whitehouse Volunteer Fire	12,060	0.22190%
Wickes RVFD #2	4,844	0.08913%
Williams Junction Volunteer Fire	5,617	0.10335%
Wilmar Volunteer Fire	4,956	0.09119%
Wilmot Volunteer Fire	7,074	0.13016%
Wilson Volunteer Fire	4,573	0.08414%
Wilton Volunteer Fire	7,888	0.14513%
Winchester Volunteer Fire	3,611	0.06644%
Woodlawn Volunteer Fire	11,328	0.20843%
Wright-Pastoria Volunteer Fire	7,080	0.13027%
Wynne Volunteer Fire	9,818	0.18065%
Wynne Volunteer Police	47	0.00086%
Y-City Volunteer Fire	7,027	0.12929%
Yellville Volunteer Fire	10,691	0.19671%
Zinc Volunteer Fire	7,747	0.14254%
	<u>\$ 5,434,942</u>	<u>100%</u>

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Paid

As of and for the Year Ended December 31, 2020

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportion Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense
Alexander Fire	\$ 759,041	\$ 85,697	\$ -	\$ 21,159	\$ 303,220	\$ 410,076	\$ -	\$ 194,820	\$ -	\$ -	\$ 194,820	\$ 146,008	\$ 161,665	\$ 307,673
Alexander Police	606,620	68,489	-	16,910	279,240	364,639	-	155,699	-	155,699	116,688	135,198	251,886	
Alzheimer Police	81,990	9,257	-	2,286	3,914	15,457	-	21,044	-	19,788	40,832	15,771	2,319	
Altus Police	84,827	9,577	-	2,365	19,422	31,364	-	21,772	-	21,772	16,317	9,226	25,543	
Amity Police	85,068	9,604	-	2,371	1,951	13,926	-	21,834	-	2,195	24,029	16,363	1,798	
Arkadelphia Fire	825,570	93,209	-	23,013	88,213	204,435	-	211,896	-	15,574	227,470	158,805	28,815	
Ash Flat Fire	313,330	35,376	-	8,734	-	44,110	-	80,421	-	16,359	96,780	60,272	(10,200)	
Ash Flat Police	217,916	24,603	-	6,075	17,578	48,256	-	55,932	-	1,264	57,196	41,918	7,186	
Ashdown Police	883,627	99,763	-	24,632	52,282	176,677	-	226,797	-	18,721	245,518	169,973	(2,035)	
Atkins Police	664,514	75,025	-	18,524	23,606	117,155	-	170,558	-	40,467	211,025	127,825	(6,946)	
Augusta Police	447,313	50,502	-	12,469	20,427	83,398	-	114,810	-	43,411	158,221	86,044	(23,970)	
Austin Police	212,599	24,003	-	5,926	37,388	67,317	-	54,567	-	3,745	58,312	40,895	10,193	
Bald Knob Police	492,280	55,579	-	13,723	45,252	114,554	-	126,352	-	-	126,352	94,694	40,166	
Barling Fire	426,248	48,124	-	11,882	26,228	86,234	-	109,403	-	26,081	135,484	81,592	3,813	
Barling Police	706,737	79,792	-	19,701	3,864	103,357	-	181,395	-	198,406	379,801	135,947	(72,433)	
Batesville Fire	1,090,420	123,111	-	30,396	7,881	161,388	-	279,874	-	48,709	328,583	209,751	(21,695)	
Batesville Police	1,560,344	176,166	-	43,495	7,906	227,567	-	400,488	-	92,857	493,345	300,145	42,833	
Bauxite Police	112,949	12,752	-	3,149	38,047	53,948	-	28,990	-	4,799	33,789	21,727	9,697	
Bay Police	303,606	34,278	-	8,463	20,853	63,594	-	77,925	-	7,142	85,067	58,401	10,284	
Beaver Lake Fire	296,579	33,484	-	8,267	46,238	87,989	-	76,122	-	30,507	106,629	57,049	29,234	
Beebe Fire	65,044	7,344	-	1,813	10,584	19,741	-	16,695	-	3,499	20,194	12,512	(3,033)	
Bella Vista Fire	7,089,520	800,421	-	197,624	215,211	1,213,256	-	1,819,641	-	72,452	1,892,093	1,363,727	100,001	
Bella Vista Police	4,534,885	511,997	-	126,412	200,050	838,459	-	1,163,952	-	-	1,163,952	872,322	147,805	
Benton Fire	6,795,219	767,194	-	189,420	75,128	1,031,742	-	1,744,103	-	196,627	1,940,730	1,307,116	(32,872)	
Benton Police	6,778,460	765,301	-	188,953	139,141	1,093,395	-	1,739,802	-	88,649	1,828,451	1,303,892	(57,582)	
Bentonville Fire	11,839,655	1,336,720	-	330,037	1,037,649	2,704,406	-	3,038,840	-	46,901	3,085,741	2,277,455	357,918	
Bentonville Police	8,892,265	1,003,954	-	247,877	440,533	1,692,364	-	2,282,345	-	142,593	2,424,938	1,710,500	251,343	
Berryville Police	1,253,715	141,547	-	34,948	32,180	208,675	-	321,786	-	21,768	343,554	241,162	2,395	
Bethel Heights Fire	-	-	-	-	-	-	-	-	-	-	-	-	(2,042)	
Bethel Heights Police	324,398	36,625	-	9,043	644	46,312	-	83,262	-	205,489	288,751	62,401	(74,370)	
Black Rock Police	53,797	6,074	-	1,500	3,716	11,290	-	13,808	-	669	14,477	10,348	276	
Blytheville Fire	2,267,446	255,999	-	63,206	80,541	399,746	-	581,977	-	40,830	622,807	436,162	19,271	
Blytheville Police	2,458,476	277,567	-	68,531	151,828	497,926	-	631,008	-	47,344	678,352	472,908	46,791	
Bono Police	337,030	38,051	-	9,395	12,651	60,097	-	86,504	-	252	86,756	64,830	6,302	
Bradford Police	163,715	18,484	-	4,564	10,868	33,916	-	42,020	-	34,355	76,375	31,492	(6,733)	
Bradley Police	51,146	5,775	-	1,426	29,583	36,784	-	13,128	-	18,036	31,164	9,838	12,731	
Brinkley Fire	73,097	8,253	-	2,038	959	11,250	-	18,762	-	2,845	21,607	14,061	(632)	
Brinkley Police	459,493	51,878	-	12,809	5,511	70,198	-	117,936	-	48,672	166,608	88,387	(11,128)	
Brookland Police	469,318	52,987	-	13,083	96,634	162,704	-	120,458	-	-	120,458	90,277	71,713	
Bryant Fire	4,334,862	489,414	-	120,837	-	610,251	-	1,112,613	-	122,079	1,234,692	833,846	(83,338)	
Bryant Police	4,086,212	461,341	-	113,905	73,032	648,278	-	1,048,793	-	95,028	1,143,821	786,016	(30,068)	
Buford Fire	81,640	9,217	-	2,276	19,297	30,790	-	20,954	-	-	20,954	15,704	30,867	
Bull Shoals Fire	62,005	7,001	-	1,728	-	8,729	-	15,915	-	2,837	18,752	11,927	(2,734)	
Bull Shoals Police	182,090	20,558	-	5,076	-	25,634	-	46,736	-	22,863	69,599	35,027	(6,004)	
Cabot Fire	3,791,685	428,089	-	105,695	4,552	538,336	-	973,198	-	47,157	1,020,355	729,362	(33,479)	

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Paid

As of and for the Year Ended December 31, 2020

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportion Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportion Share of Contributions	Total Employer Pension Expense
Cabot Police	\$ 4,136,076	\$ 466,971	\$ -	\$ 115,295	\$ 3,640	\$ 585,906	\$ -	\$ 1,061,591	\$ -	\$ 122,465	\$ 1,184,056	\$ 795,608	\$ (93,482)	\$ 702,126
Caddo Valley Fire	48,504	5,476	-	1,352	2,155	8,983	-	12,449	-	8,147	20,596	9,330	(3,183)	6,147
Caddo Valley Police	236,672	26,721	-	6,597	10,570	43,888	-	60,746	-	793	61,539	45,526	6,208	51,734
Camden Fire	2,189,965	247,251	-	61,046	-	308,297	-	562,090	-	132,361	694,451	421,258	(84,644)	336,614
Camden Police	1,369,463	154,615	-	38,175	139,289	332,079	-	351,495	-	24,217	375,712	263,427	32,326	295,753
Cammack Village Police	199,362	22,508	-	5,557	18,606	46,671	-	51,169	-	89,926	38,349	38,349	(18,999)	19,350
Caraway Police	163,000	18,403	-	4,544	2,578	25,525	-	41,837	-	15,063	56,900	31,354	(7,848)	23,506
Carlisle Police	292,187	32,988	-	8,145	22,991	64,124	-	74,995	-	13,816	88,811	56,205	7,690	63,895
Cave City Fire	45,697	5,159	-	1,274	1,007	7,440	-	11,729	-	1,234	12,963	8,790	471	9,261
Cave City Police	307,694	34,739	-	8,577	10,878	54,194	-	78,975	-	8,577	87,552	59,188	5,464	64,652
Cave Springs Police	826,822	93,350	-	23,048	167,988	284,386	-	212,217	-	2,676	214,893	159,046	64,276	223,322
Centerton Fire	1,950,386	220,202	-	54,368	393,154	667,724	-	500,598	-	-	500,598	375,173	279,407	654,580
Centerton Police	1,965,543	221,914	-	54,791	83,047	359,752	-	504,489	-	1,576	506,065	378,088	99,760	477,848
Central City Police	-	-	-	-	-	-	-	-	-	1,246	1,246	-	(5,320)	(4,074)
Cherokee Village Fire	912,675	103,043	-	25,441	-	128,484	-	234,253	-	34,965	269,218	175,560	(31,038)	144,522
Cherokee Village Police	517,938	58,476	-	14,438	19,066	91,980	-	132,937	-	32,058	164,995	99,630	(15,572)	84,058
Cherry Valley Police	68,503	7,734	-	1,910	2,357	12,001	-	17,583	-	2,608	20,191	13,177	182	13,359
Clarendon Police	224,857	25,387	-	6,268	19,771	51,426	-	57,713	-	31,505	89,218	43,253	(4,648)	38,605
Clarksville Police	1,464,472	165,342	-	40,823	43,069	249,234	-	375,881	-	133,908	509,789	281,703	(54,356)	227,347
Clinton Fire	51,698	5,837	-	1,441	967	8,245	-	13,269	-	1,970	15,239	9,945	(489)	9,456
Clinton Police	435,879	49,212	-	12,150	-	61,362	-	111,875	-	42,127	154,002	83,845	(44,133)	39,712
Coal Hill Police	37,248	4,205	-	1,038	3,205	8,448	-	9,560	-	7,244	16,804	7,165	963	8,128
Concord Police	25,138	2,838	-	701	3,131	6,670	-	6,452	-	21,332	27,784	4,835	(8,204)	(3,369)
Conway Fire	11,106,669	1,253,965	-	309,605	-	1,563,570	-	2,850,707	-	550,402	3,401,109	2,136,459	(327,441)	1,809,018
Conway Police	11,906,145	1,344,227	-	331,890	-	1,676,117	-	3,055,906	-	1,129,680	4,185,586	2,290,245	(532,581)	1,757,664
Corning Police	369,474	41,714	-	10,299	172	52,185	-	94,832	-	100,449	195,281	71,071	(47,627)	23,444
Cotter Police	155,903	17,602	-	4,346	22,414	44,362	-	40,015	-	40,015	29,989	8,824	-	38,813
Cotton Plant Police	-	-	-	-	108	108	-	-	-	10,788	10,788	-	(5,463)	(5,463)
Crossett Fire	1,839,690	207,705	-	51,282	160,400	419,387	-	472,186	-	41,117	513,303	353,880	33,668	387,548
Crossett Police	1,202,553	135,771	-	33,522	7,799	177,092	-	308,655	-	34,494	343,149	231,321	(25,037)	206,284
Dardanelle Police	728,618	82,262	-	20,311	379,879	482,452	-	187,012	-	187,012	140,156	140,156	171,309	311,465
De Queen Fire	225,555	25,443	-	6,282	7,505	39,230	-	57,841	-	9,461	67,302	43,349	303	43,652
De Queen Police	1,131,166	127,711	-	31,532	4,604	163,847	-	290,332	-	29,729	320,061	217,589	(23,252)	194,337
Decatur Police	472,443	53,340	-	13,170	931	67,441	-	121,260	-	53,593	174,853	90,878	(18,849)	72,029
Dermott Police	281,087	31,735	-	7,835	5,375	44,945	-	72,146	-	74,307	146,453	54,069	(26,699)	27,370
Des Arc Police	495,933	55,992	-	13,824	55,782	125,598	-	127,289	-	127,289	95,397	32,897	-	128,294
Devalls Bluff Police	474	54	-	13	4,651	4,718	-	122	-	40,407	40,529	91	(22,654)	(22,563)
Dewitt Police	567,305	64,050	-	15,814	11,808	91,672	-	145,608	-	46,574	192,182	109,126	(26,431)	82,695
Diaz Police	130,711	14,758	-	3,644	2,694	21,096	-	33,549	-	20,847	54,396	25,143	(11,607)	13,536
Dierks Police	255,141	28,806	-	7,112	34,616	70,534	-	65,486	-	78,333	143,819	49,078	(15,005)	34,073
Dover Police	406,178	45,858	-	11,322	20,467	77,647	-	104,252	-	10,281	114,533	78,132	9,231	87,363
East Camden Police	48,737	5,502	-	1,359	557	7,418	-	12,509	-	5,240	17,749	9,375	(1,325)	8,050
El Dorado Fire	3,495,883	394,692	-	97,450	115,691	607,833	-	897,275	-	17,547	914,822	672,462	48,291	720,753
El Dorado Police	2,760,200	311,632	-	76,942	106,835	495,409	-	708,450	-	6,354	714,804	530,947	44,088	575,035
Elkins Fire	125,643	14,185	-	3,502	1,053	18,740	-	32,248	-	3,058	35,306	24,168	(848)	23,320

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Paid

As of and for the Year Ended December 31, 2020

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportion Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense
Elkins Police	\$ 714,797	\$ 80,702	\$ -	\$ 19,925	\$ 198,737	\$ 299,364	\$ -	\$ 183,464	\$ -	\$ 6,435	\$ 189,899	\$ 137,497	\$ 77,905	\$ 215,402
Elm Springs Police	426,792	48,186	-	11,897	29,203	89,286	-	109,543	-	930	110,473	82,097	10,177	92,274
Eureka Springs Fire	952,021	107,485	-	26,538	39,684	173,707	-	244,352	-	8,383	252,735	183,129	6,637	189,766
Eureka Springs Police	991,780	111,974	-	27,646	3,429	143,049	-	254,557	-	74,121	328,678	190,777	(40,214)	150,563
Fairfield Bay Police	429,653	48,509	-	11,977	-	60,486	-	110,277	-	57,703	167,980	82,647	(25,371)	57,276
Farmington Fire	695,427	78,515	-	19,385	161,091	258,991	-	178,493	-	-	178,493	133,771	90,335	224,106
Farmington Police	1,507,270	170,174	-	42,016	186,223	398,413	-	386,865	-	386,865	289,936	289,936	90,801	380,737
Fayetteville Fire	17,374,622	1,961,629	-	484,327	49,968	2,495,924	-	4,459,479	-	798,555	5,258,034	3,342,151	(232,688)	3,109,463
Fayetteville Police	16,600,555	1,874,235	-	462,750	280,119	2,617,104	-	4,260,802	-	66,433	4,327,235	3,193,253	164,034	3,357,287
Flippin Fire	120,248	13,576	-	3,352	69,292	86,220	-	30,864	-	-	30,864	23,131	29,156	52,287
Flippin Police	457,464	51,649	-	12,752	21,793	86,194	-	117,416	-	7,446	124,862	87,997	13,669	101,666
Foreman Police	-	-	-	-	-	-	-	-	-	1,291	1,291	-	(11,638)	(11,638)
Forest City Fire	1,869,267	211,044	-	52,107	62,378	325,529	-	479,778	-	5,396	485,174	359,569	(2,394)	357,175
Forest City Police	2,291,519	258,717	-	63,877	73,331	395,925	-	588,156	-	34,851	623,007	440,793	2,296	443,089
Fort Smith Fire	17,929,186	2,024,240	-	499,786	111,422	2,635,428	-	4,601,817	-	247,304	4,849,121	3,448,826	(239,983)	3,208,843
Fort Smith Police	11,395,941	1,286,624	-	317,668	528,159	2,132,451	-	2,924,954	-	58,242	2,983,196	2,192,103	(50,977)	2,141,126
Friendship Police	16,137	1,822	-	450	2,250	4,522	-	4,142	-	1,026	5,168	3,104	558	3,662
Gassville Fire	73,758	8,327	-	2,056	12,186	22,569	-	18,931	-	6,015	24,946	14,188	(984)	13,204
Gassville Police	276,385	31,204	-	7,704	-	38,908	-	70,939	-	15,592	86,531	53,165	(11,684)	41,481
Gentry Police	650,841	73,481	-	18,143	84,638	176,262	-	167,049	-	5,003	172,052	125,195	24,798	149,993
Gillett Police	78,531	8,866	-	2,189	30,558	41,613	-	20,156	-	6,943	27,099	15,106	3,075	18,181
Glenwood Police	182,487	20,603	-	5,087	74,931	100,621	-	46,838	-	26,797	73,635	35,103	13,942	49,045
Goshen Police	346,544	39,125	-	9,660	83,995	132,780	-	88,946	-	-	88,946	66,661	44,072	110,733
Gosnell Police	418,724	47,275	-	11,672	46,269	105,216	-	107,472	-	27,889	135,361	80,545	55,031	135,576
Gravel Ridge Fire Protection Dist.	184,205	20,797	-	5,135	-	25,932	-	47,279	-	15,246	62,525	35,433	(8,215)	27,218
Gravette Fire	454,153	51,275	-	12,660	-	63,935	-	116,566	-	57,922	174,488	87,360	(18,292)	69,068
Gravette Police	885,461	99,970	-	24,683	10,215	134,868	-	227,268	-	31,688	258,956	170,326	(1,425)	168,901
Green Forest Police	1,033,032	116,631	-	28,796	96,656	242,083	-	265,144	-	4,685	269,829	198,712	44,585	243,297
Greenbrier Fire	-	-	-	-	-	-	-	-	-	18,789	18,789	-	(14,623)	(14,623)
Greenland Police	349,863	39,500	-	9,753	309	49,562	-	89,798	-	16,057	105,855	67,299	(7,592)	59,707
Greenwood Fire	115,227	13,009	-	3,212	7,025	23,246	-	29,575	-	577	30,152	22,165	3,240	25,405
Greenwood Police	1,739,419	196,384	-	48,487	2,938	247,809	-	446,450	-	46,610	493,060	334,591	(19,773)	314,818
Greers Ferry Police	284,010	32,065	-	7,917	13,672	53,654	-	72,896	-	9,986	82,882	54,632	5,099	59,731
Hackett Police	57,396	6,480	-	1,600	145	8,225	-	14,732	-	13,306	28,038	11,041	(6,275)	4,766
Hampton Police	136,385	15,398	-	3,802	8,705	27,905	-	35,005	-	32,290	67,295	26,235	(4,976)	21,259
Hardy Police	252,972	28,561	-	7,052	60,000	95,613	-	64,929	-	24,665	89,594	48,661	17,459	66,120
Harrisburg Police	331,713	37,451	-	9,247	15,652	62,350	-	85,139	-	22,775	107,914	63,808	(10,854)	52,954
Harris on Fire	2,787,141	314,674	-	77,693	57,266	449,633	-	715,365	-	82,825	798,190	536,129	(20,586)	515,543
Harris on Police	2,863,363	323,279	-	79,818	88,933	492,030	-	734,929	-	168,631	903,560	550,791	(7,022)	543,769
Hartford Police	57,373	6,477	-	1,599	1,652	9,728	-	14,726	-	9,776	24,502	11,036	(836)	10,200
Haskell Fire	31,963	3,609	-	891	-	4,500	-	8,204	-	683	8,887	6,148	(126)	6,022
Haskell Police	480,993	54,305	-	13,408	52,686	120,399	-	123,455	-	5,688	129,143	92,523	28,671	121,194
Heber Springs Fire	241,655	27,283	-	6,736	49,979	83,998	-	62,025	-	16,067	78,092	46,484	3,766	50,250
Heber Springs Police	1,115,923	125,990	-	31,107	-	157,097	-	286,420	-	76,879	363,299	214,657	(54,153)	160,504
Hector Police	60,629	6,845	-	1,690	35,348	43,883	-	15,562	-	1,082	16,644	11,663	11,046	22,709

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Paid

As of and for the Year Ended December 31, 2020

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportion Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense
Helena-West Helena Fire	\$ 1,586,096	\$ 179,073	\$ -	\$ 44,213	\$ 185,117	\$ 408,403	\$ -	\$ 407,097	\$ -	\$ 23,113	\$ 430,210	\$ 305,099	\$ 65,696	\$ 370,795
Helena-West Helena Police	1,081,240	122,074	-	30,140	11,618	163,832	-	277,518	-	152,368	429,886	207,985	(31,791)	176,194
Hermitage Police	88,923	10,040	-	2,479	265	12,784	-	22,824	-	954	23,778	17,105	(2)	17,103
Highfill Police	303,940	34,315	-	8,472	76,878	119,665	-	78,011	-	2,767	80,778	58,465	24,057	82,522
Highland Fire	37,652	4,251	-	1,050	18,661	23,962	-	9,664	-	-	9,664	7,243	8,717	15,960
Highland Police	184,383	20,817	-	5,140	40,826	66,783	-	47,325	-	1,970	49,295	35,468	33,491	68,959
Holiday Island Fire	195,576	22,081	-	5,452	5,275	32,808	-	50,198	-	3,627	53,825	37,621	1,491	39,112
Holly Grove Police	63,459	7,165	-	1,769	15,780	24,714	-	16,288	-	5,936	22,224	12,207	(312)	11,895
Hope Fire	1,112,448	125,598	-	31,010	19,913	176,521	-	285,528	-	122,854	408,382	213,989	(34,673)	179,316
Hot Springs Fire	8,898,297	1,004,635	-	248,045	456,250	1,708,930	-	2,283,893	-	36,027	2,319,920	1,711,660	138,680	1,850,340
Hot Springs Police	10,880,614	1,228,443	-	303,303	198,670	1,730,416	-	2,792,687	-	38,740	2,831,427	2,092,975	77,341	2,170,316
Hot Springs Village Fire	1,946,243	219,735	-	54,253	126,865	400,853	-	499,535	-	53,242	552,777	374,376	(2,295)	372,081
Hot Springs Village Police	1,595,882	180,178	-	44,486	81,704	306,368	-	409,609	-	86,514	496,123	306,981	(27,098)	279,883
Hoxie Fire	49,250	5,560	-	1,373	899	7,832	-	12,641	-	4,024	16,665	9,474	(161)	9,313
Hoxie Police	280,007	31,613	-	7,805	28,549	67,967	-	71,868	-	3,920	75,788	53,862	6,068	59,930
Hughes Police	147,112	16,609	-	4,101	12,515	33,225	-	37,759	-	577	38,336	28,298	3,520	31,818
Humphrey Police	56,992	6,434	-	1,589	-	8,023	-	14,628	-	5,548	20,176	10,963	(3,263)	7,700
Huntington Police	47,858	5,403	-	1,334	-	6,737	-	12,284	-	6,724	19,008	9,206	(2,034)	7,172
Huntsville Police	604,654	68,267	-	16,855	15,120	100,242	-	155,194	-	11,491	166,685	116,310	5,710	122,020
Huttig Police	54,800	6,187	-	1,528	564	8,279	-	14,065	-	8,684	22,749	10,541	(3,067)	7,474
Jacksonville Fire	6,517,008	735,783	-	181,665	117,888	1,035,336	-	1,672,696	-	85,686	1,758,382	1,253,600	(62,387)	1,191,213
Jacksonville Police	5,083,402	573,926	-	141,703	-	715,629	-	1,304,738	-	586,092	1,890,830	977,834	(540,612)	437,222
Jasper Police	103,350	11,668	-	2,881	12,471	27,020	-	26,526	-	4,216	30,742	19,880	1,299	21,179
Johnson Area Fire Department	-	-	-	-	-	-	-	-	-	132,391	132,391	-	(60,564)	(60,564)
Johnson Fire	209,101	23,608	-	5,829	125,368	154,805	-	53,669	-	-	53,669	40,222	51,448	91,670
Johnson Police	907,692	102,480	-	25,302	96,274	224,056	-	232,974	-	90,654	323,628	174,602	(38,444)	136,158
Jonesboro Fire	12,574,320	1,419,665	-	350,516	33,060	1,803,241	-	3,227,404	-	788,353	4,015,757	2,418,774	(292,179)	2,126,595
Jonesboro Police	14,988,147	1,692,191	-	417,803	27,995	2,137,989	-	3,846,952	-	354,983	4,201,935	2,883,093	(82,505)	2,800,588
Judsonia Police	204,764	23,118	-	5,708	5,493	34,319	-	52,556	-	8,095	60,651	39,388	(3,057)	36,331
Junction City Police	69,452	7,841	-	1,936	14,712	24,489	-	17,826	-	589	18,415	13,360	12,022	25,382
Kensett Police	219,370	24,767	-	6,115	10,676	41,558	-	56,305	-	14,276	70,581	42,198	(7,361)	34,837
Kibler Police	132,747	14,987	-	3,700	-	18,687	-	34,072	-	4,497	38,569	25,535	(3,198)	22,337
Lake City Police	332,646	37,556	-	9,273	4,914	51,743	-	85,379	-	3,709	89,088	63,987	(1,537)	62,450
Lake Hamilton Fire	-	-	-	-	-	-	-	-	-	20,215	20,215	-	(9,036)	(9,036)
Lake Hamilton Fire Protection District	32,219	3,638	-	898	19,535	24,071	-	8,270	-	-	8,270	6,198	7,957	14,155
Lake Village Police	613,857	69,306	-	17,112	4,291	90,709	-	157,556	-	30,705	188,261	118,080	(3,316)	114,764
Lakeview Police	119,696	13,514	-	3,337	18,057	34,908	-	30,722	-	12,801	43,523	23,025	(2,520)	20,505
Lamar Police	168,138	18,983	-	4,687	1,085	24,755	-	43,155	-	3,660	46,815	32,343	267	32,610
Lavaca Police	218,375	24,655	-	6,087	13,907	44,649	-	56,049	-	19,149	75,198	42,006	(9,283)	32,723
Leachville Police	291,223	32,880	-	8,118	28,971	69,969	-	74,747	-	2,663	77,410	56,019	12,344	68,363
Lepanto Police	125,340	14,151	-	3,494	11,615	29,260	-	32,170	-	17,627	49,797	24,110	1,068	25,178
Lewisville Police	157,473	17,779	-	4,390	26,257	48,426	-	40,418	-	916	41,334	30,291	6,266	36,557
Lincoln Fire	67,073	7,573	-	1,870	844	10,287	-	17,215	-	3,506	20,721	12,902	(2,211)	10,691
Lincoln Police	525,843	59,369	-	14,658	60,255	134,282	-	134,966	-	4,776	139,742	101,150	23,981	125,131
Little Flock Police	603,503	68,137	-	16,823	48,123	133,083	-	154,899	-	9,147	164,046	116,089	12,814	128,903

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Paid

As of and for the Year Ended December 31, 2020

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportion Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense
Little Rock Fire	\$ 59,070,844	\$ 6,669,214	\$ -	\$ 1,646,633	\$ -	\$ 8,315,847	\$ -	\$ 15,161,493	\$ -	\$ 2,826,494	\$ 17,987,987	\$ 11,362,761	\$ (1,141,640)	\$ 10,221,121
Little Rock Police	69,461,261	7,842,316	-	1,936,272	735,524	10,514,112	-	17,828,353	-	464,090	18,292,443	13,361,442	316,165	13,677,607
Lonoke Police	759,212	85,717	-	21,163	60,081	166,961	-	194,864	-	8,751	203,615	146,041	9,324	155,365
LOPFI Staff	1,489,097	168,122	-	41,509	40,671	250,302	-	382,201	-	25,068	407,269	286,440	(17,843)	268,597
Lowell Fire	2,769,038	312,630	-	77,188	254,406	644,224	-	710,719	-	-	710,719	532,647	229,903	762,550
Lowell Police	1,503,236	169,718	-	41,904	103,725	315,347	-	385,830	-	-	385,830	289,160	60,701	349,861
Luxora Police	79,938	9,025	-	2,228	19,937	31,190	-	20,517	-	30,421	50,938	15,377	(12,171)	3,206
Magnolia Fire	929,254	104,915	-	25,903	1,083	131,901	-	238,508	-	25,601	264,109	178,750	(16,020)	162,730
Magnolia Police	1,704,549	192,447	-	47,515	11,399	251,361	-	437,500	-	43,995	481,495	327,884	(13,953)	313,931
Malvem Fire	1,535,113	173,317	-	42,792	5,282	221,391	-	394,012	-	80,306	474,318	295,292	(28,667)	266,625
Malvem Police	1,749,663	197,540	-	48,773	83,238	329,551	-	449,080	-	10,589	459,669	336,562	33,874	370,436
Manila Fire	3,296	372	-	92	5,592	6,056	-	846	-	22,742	23,588	634	(2,336)	(1,702)
Manila Police	307,601	34,729	-	8,575	12,010	55,314	-	78,951	-	24,097	103,048	59,170	(19,883)	39,287
Mansfield Police	186,070	21,008	-	5,187	-	26,195	-	47,758	-	40,848	88,606	35,792	(20,362)	15,430
Marianna Fire	113,975	12,868	-	3,177	23,858	39,903	-	29,254	-	4,428	33,682	21,924	4,714	26,638
Marianna Police	674,689	76,174	-	18,807	1,770	96,751	-	173,170	-	29,904	203,074	129,782	(5,573)	124,209
Marion Fire	323,637	36,539	-	9,022	11,116	56,677	-	83,067	-	30,622	113,689	62,254	(9,577)	52,677
Marion Police	2,187,905	247,019	-	60,989	2,563	310,571	-	561,561	-	21,628	583,189	420,861	(9,042)	411,819
Marked Tree Police	378,856	42,774	-	10,561	33,843	87,178	-	97,240	-	16,997	114,237	72,876	2,508	75,384
Marmaduke Police	293,275	33,111	-	8,175	304	41,590	-	75,274	-	7,999	83,273	56,414	(4,937)	51,477
Marshall Police	176,587	19,937	-	4,922	15,165	40,024	-	45,324	-	27,397	72,721	33,968	(3,724)	30,244
Marvell Police	267,617	30,214	-	7,460	15,237	52,911	-	68,688	-	7,167	75,855	51,478	(189)	51,289
Maumelle Fire	4,003,639	452,019	-	111,604	156,487	720,110	-	1,027,599	-	95,581	1,123,180	770,133	125,905	896,038
Maumelle Police	3,167,801	357,651	-	88,304	77,547	523,502	-	813,068	-	124,630	937,698	609,352	32,385	641,737
Mayflower Fire	61,407	6,933	-	1,712	1,612	10,257	-	15,761	-	2,686	18,447	11,812	(1,874)	9,938
Mayflower Police	514,425	58,080	-	14,340	10,653	83,073	-	132,036	-	68,170	200,206	98,954	(15,141)	83,813
Mecrotry Police	276,921	31,265	-	7,719	8,986	47,970	-	71,076	-	8,977	80,053	53,268	(3,645)	49,623
Megehee Fire	788,003	88,967	-	21,966	40,660	151,593	-	202,254	-	28,075	230,329	151,579	(13,715)	137,864
Megehee Police	702,329	79,294	-	19,578	91,772	190,644	-	180,264	-	8,261	188,525	135,099	21,453	156,552
Mcrae Police	60,629	6,845	-	1,690	8,115	16,650	-	15,562	-	89,388	104,950	11,663	(27,965)	(16,302)
Mena Fire	245,642	27,734	-	6,847	9,894	44,475	-	63,048	-	63,048	47,251	13,787	61,038	61,038
Mineral Springs Police	137,341	15,506	-	3,828	13,823	33,157	-	35,251	-	3,176	38,427	26,419	1,888	28,307
Monette Police	309,039	34,891	-	8,615	28,477	71,983	-	79,320	-	-	79,320	59,446	16,302	75,748
Monticello Fire	807,288	91,144	-	22,504	34,745	148,393	-	207,204	-	8,876	216,080	155,289	2,906	158,195
Montrose Police	11,286	1,274	-	315	417	2,006	-	2,897	-	5,425	2,171	175	2,346	2,346
Morning Star Fpa	42,441	4,792	-	1,183	1,732	7,707	-	10,893	-	1,557	12,450	8,164	(999)	7,165
Morrilton Fire	66,638	7,524	-	1,858	52,030	61,412	-	17,104	-	-	17,104	12,818	18,085	30,903
Mountain Home Fire	2,619,439	295,740	-	73,018	-	368,758	-	672,322	-	183,693	856,015	503,871	(115,569)	388,302
Mountain Home Police	2,643,201	298,423	-	73,681	60,219	432,323	-	678,420	-	16,909	695,329	508,441	(12,340)	496,101
Mountain Pine Police	176,066	19,878	-	4,908	59,729	84,515	-	45,190	-	42,666	87,856	33,868	18,768	52,636
Mountain View Police	530,943	59,944	-	14,800	31,957	106,701	-	136,275	-	119,795	256,070	102,131	(23,907)	78,224
Mountainburg Police	57,909	6,538	-	1,614	21,119	29,271	-	14,863	-	45,527	60,390	11,139	(3,968)	7,171
Mulberry Police	187,135	21,128	-	5,216	19,315	45,659	-	48,031	-	-	48,031	35,997	12,344	48,341
Murfreesboro Police	184,725	20,856	-	5,149	-	26,005	-	47,413	-	10,674	58,087	35,533	(2,137)	33,396
Nashville Fire	69,382	7,833	-	1,934	3	9,770	-	17,808	-	26,828	44,636	13,346	(12,263)	1,083

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Paid

As of and for the Year Ended December 31, 2020

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportion Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense
Newport Fire	\$ 1,532,812	\$ 173,058	\$ -	\$ 42,728	\$ 45,815	\$ 261,601	\$ -	\$ 393,421	\$ -	\$ 20,131	\$ 413,552	\$ 294,849	\$ 5,502	\$ 300,351
Newport Police	1,264,310	142,743	-	35,243	94,323	272,309	-	324,506	-	5,008	329,514	243,200	41,689	284,889
Nob Hill Fire	106,288	12,000	-	2,963	24,462	39,425	-	27,281	-	1,076	28,357	20,445	9,522	29,967
North Little Rock Fire	20,232,816	2,284,325	-	564,001	1,036,630	3,884,956	-	5,193,081	-	83,189	5,276,270	3,891,948	394,811	4,286,759
North Little Rock Police	19,535,772	2,205,627	-	544,570	1,051,626	3,801,823	-	5,014,174	-	-	5,014,174	3,757,866	537,885	4,295,751
Oak Grove Fire Protection Dist. #25	144,772	16,345	-	4,036	5,045	25,426	-	37,158	-	8,305	45,463	27,848	8,379	36,227
Ola Police	184,158	20,792	-	5,134	34,871	60,797	-	47,267	-	1,910	49,177	35,424	11,335	46,759
Oppeolo Police	32,095	3,624	-	895	-	4,519	-	8,238	-	27,631	35,869	6,174	(11,025)	(4,851)
Osceola Fire	1,515,929	171,151	-	42,257	1,003	214,411	-	389,088	-	89,798	478,886	291,601	(37,031)	254,570
Osceola Police	2,422,681	273,525	-	67,534	45,983	387,042	-	621,820	-	104,316	726,136	466,023	(32,646)	433,577
Ozark Fire	184,477	20,828	-	5,142	5,586	31,556	-	47,349	-	5,160	52,509	35,486	(586)	34,900
Ozark Police	658,155	74,307	-	18,346	94,308	186,961	-	168,926	-	3,628	172,554	126,602	44,961	171,563
Pangburn Police	93,929	10,605	-	2,618	169	13,392	-	24,108	-	9,947	34,055	18,068	(6,748)	11,320
Paragould Fire	3,295,371	372,054	-	91,860	233,092	697,006	-	845,811	-	12,053	857,864	633,892	83,313	717,205
Paragould Police	4,255,990	480,510	-	118,638	3,982	603,130	-	1,092,369	-	125,200	1,217,569	818,674	(44,653)	774,021
Patterson Police	24,866	2,807	-	693	16,105	19,605	-	6,382	-	41,159	47,541	4,783	(10,177)	(5,394)
Pea Ridge Fire	5,231	591	-	146	4,084	4,821	-	1,343	-	-	1,343	1,006	1,420	2,426
Pea Ridge Police	1,368,732	154,533	-	38,154	47,006	239,693	-	351,307	-	61,157	412,464	263,287	4,471	267,758
Perla Police	14,551	1,643	-	406	3,644	5,693	-	3,735	-	6,090	9,825	2,799	(119)	2,680
Perryville Police	381,406	43,061	-	10,632	21,085	74,778	-	97,894	-	35,307	133,201	73,366	6,235	79,601
Pine Bluff Fire	9,462,570	1,068,343	-	263,774	516,501	1,848,618	-	2,428,723	-	20,476	2,449,199	1,820,203	130,201	1,950,404
Pine Bluff Police	9,301,529	1,050,161	-	259,285	308,113	1,617,559	-	2,387,389	-	401,835	2,789,224	1,789,225	(284,768)	1,504,457
Plainview Police	19,028	2,148	-	530	11,957	14,635	-	4,884	-	9,720	14,604	3,660	(3,159)	501
Pleasant Plains Police	-	-	-	-	-	-	-	-	-	707	707	-	(5,218)	(5,218)
Pocahontas Fire	476,516	53,800	-	13,283	-	67,083	-	122,306	-	77,109	199,415	91,662	(40,895)	50,767
Pocahontas Police	1,199,156	135,387	-	33,427	44,111	212,925	-	307,783	-	9,047	316,830	230,668	20,278	250,946
Portland Police	59,743	6,745	-	1,665	9,638	18,048	-	15,334	-	1,860	17,194	11,492	9,459	20,951
Pottsville Police	476,920	53,845	-	13,294	47,154	114,293	-	122,409	-	-	122,409	91,740	28,878	120,618
Prairie Grove Fire	362,012	40,872	-	10,091	170,300	221,263	-	92,916	-	1,788	94,704	69,636	58,945	128,581
Prairie Grove Police	1,258,488	142,086	-	35,081	65,223	242,390	-	323,011	-	20,352	343,363	242,080	25,312	267,392
Pulaski Co Fire	2,962,640	334,488	-	82,585	168,013	585,086	-	760,410	-	9,114	769,524	569,888	54,779	624,667
Ravenden Police	51,045	5,763	-	1,423	54	7,240	-	13,102	-	9,019	22,121	9,819	(3,893)	5,926
Rector Police	271,542	30,658	-	7,569	26,690	64,917	-	69,696	-	42,535	112,231	52,233	(11,192)	41,041
Redfield Police	428,836	48,416	-	11,954	15,163	75,533	-	110,068	-	12,299	122,367	82,490	2,549	85,039
Rison Police	268,728	30,340	-	7,491	97,290	135,121	-	68,973	-	24,845	93,818	51,692	14,386	66,078
Rockport Police	323,800	36,558	-	9,026	29,414	74,998	-	83,109	-	102,348	185,457	62,286	(18,304)	43,982
Rogers Fire	15,084,991	1,703,125	-	420,503	360,271	2,483,899	-	3,871,808	-	112,870	3,984,678	2,901,722	55,724	2,957,446
Rogers Police	12,213,427	1,378,920	-	340,456	181,124	1,900,500	-	3,134,775	-	119,903	3,254,678	2,349,353	(73,000)	2,276,353
Russellville Fire	5,600,656	632,325	-	156,121	248,635	1,037,081	-	1,437,500	-	43,886	1,481,386	1,077,332	50,988	1,128,320
Russellville Police	4,789,202	540,710	-	133,502	26,404	700,616	-	1,229,227	-	262,350	1,491,577	921,242	(153,361)	767,881
Salem Police	294,433	33,242	-	8,207	30,382	71,831	-	75,571	-	14,370	89,941	56,637	2,348	58,985
Searcy Fire	4,204,423	474,688	-	117,201	151,548	743,437	-	1,079,134	-	243,630	1,322,764	808,755	(37,690)	771,065
Searcy Police	3,976,076	448,907	-	110,835	111,601	571,343	-	1,020,525	-	131,865	1,152,390	764,831	(104,621)	660,210
Shannon Hills Police	240,271	27,127	-	6,698	6,796	40,621	-	61,670	-	100,478	162,148	46,218	(28,057)	18,161
Sheridan Fire	-	-	-	-	322	322	-	-	-	14,929	14,929	-	(5,270)	(5,270)

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Paid

As of and for the Year Ended December 31, 2020

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportion Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense
Sherwood Police	\$ 7,542,033	\$ 851,510	\$ -	\$ 210,238	\$ 74,143	\$ 1,135,891	\$ -	\$ 1,935,785	\$ -	\$ 139,344	\$ 2,075,129	\$ 1,450,772	\$ (143,239)	\$ 1,307,533
Siloam Springs Fire	4,907,592	554,077	-	136,802	20,753	711,632	-	1,259,613	-	268,026	1,527,639	944,016	(77,571)	866,445
Siloam Springs Police	3,763,842	424,945	-	104,919	186,997	716,861	-	966,051	-	159,369	1,125,420	724,006	10,387	734,393
Smackover Police	643,799	72,686	-	17,946	73,461	164,093	-	165,241	-	527	165,768	123,840	35,940	159,780
Sparkman Police	56,245	6,350	-	1,568	25,549	33,467	-	14,436	-	-	14,436	10,819	12,619	23,438
Springdale Fire	15,498,344	1,749,793	-	432,025	35,502	2,217,320	-	3,977,902	-	600,489	4,138,391	2,981,233	(130,948)	2,850,285
Springdale Police	16,160,720	1,824,577	-	450,489	47,009	2,322,075	-	4,147,912	-	693,671	4,841,583	3,108,647	(344,775)	2,763,872
Stamps Police	128,892	14,552	-	3,593	351	18,496	-	33,082	-	42,498	75,580	24,793	(14,947)	9,846
Star City Police	323,038	36,472	-	9,005	6,693	52,170	-	82,913	-	26,615	109,528	62,139	(1,553)	60,586
Stephens Police	62,534	7,060	-	1,743	21,106	29,909	-	16,050	-	-	16,050	12,029	12,678	24,707
Strong Police	32,616	3,682	-	909	-	4,591	-	8,371	-	2,065	10,436	6,274	(443)	5,831
Stuttgart Fire	1,248,756	140,987	-	34,810	83,933	259,730	-	320,513	-	3,941	324,454	240,208	33,583	273,791
Stuttgart Police	1,644,681	185,688	-	45,846	23,368	254,902	-	422,134	-	96,681	518,815	316,368	(19,328)	297,040
Sulphur Police	107,827	12,174	-	3,006	19,997	35,177	-	27,676	-	73,781	101,457	20,741	(7,636)	13,105
Swifton Police	47,524	5,366	-	1,325	1,702	8,393	-	12,198	-	28,171	40,369	9,142	(12,374)	(3,232)
Texarkana Fire	6,441,477	727,255	-	179,560	27,772	934,587	-	1,653,310	-	244,065	1,897,375	1,239,071	(63,111)	1,175,960
Texarkana Police	7,624,979	860,875	-	212,551	64,992	1,138,418	-	1,957,075	-	64,131	2,021,206	1,466,727	18,821	1,485,548
Tontitown Fire	154,900	17,489	-	4,318	48,728	70,535	-	39,758	-	-	39,758	29,796	26,993	56,789
Tontitown Police	775,543	87,560	-	21,619	95,349	204,528	-	199,056	-	-	199,056	149,182	58,484	207,666
Trumann Fire	448,588	50,646	-	12,505	1,893	65,044	-	115,137	-	4,201	119,338	86,290	1,624	87,914
Trumann Police	1,300,648	146,846	-	36,256	946	184,048	-	333,833	-	138,007	471,840	250,190	(71,160)	179,030
Tuckerman Police	218,429	24,661	-	6,089	9,620	40,370	-	56,063	-	23,749	79,812	42,017	(1,488)	40,529
Tyronza Police	133,851	15,112	-	3,731	6,949	25,792	-	34,355	-	11,211	45,566	25,747	(6,535)	19,212
Van Buren Fire	4,166,724	470,431	-	116,150	49,244	635,825	-	1,069,458	-	35,767	1,105,225	801,504	(2,869)	798,635
Van Buren Police	3,592,144	405,560	-	100,133	146,446	652,139	-	921,982	-	96,654	1,018,636	690,978	62,865	753,843
Vilonia Fire	141,329	15,956	-	3,940	11,186	31,082	-	36,274	-	3,302	39,576	27,186	10,169	37,355
Vilonia Police	717,153	80,968	-	19,991	21,698	122,657	-	184,069	-	103,001	287,070	137,950	(34,864)	103,086
Waldo Police	39,005	4,404	-	1,087	7,348	12,839	-	10,011	-	6,669	16,680	7,503	847	8,350
Waldron Police	702,788	79,346	-	19,591	15,535	114,472	-	180,382	-	29,519	209,901	135,187	(4,009)	131,178
Walnut Ridge Fire	457,379	51,639	-	12,750	4,245	68,634	-	117,394	-	5,458	122,852	87,981	5,142	93,123
Walnut Ridge Police	506,473	57,182	-	14,118	6,297	77,597	-	129,995	-	16,131	146,126	97,424	7,253	104,677
Ward Fire	90,579	10,227	-	2,525	12,007	24,759	-	23,249	-	13,381	36,630	17,424	(3,485)	13,939
Ward Police	662,508	74,798	-	18,468	93,567	186,833	-	170,044	-	5,418	175,462	127,439	39,832	167,271
Warren Fire	173,081	19,541	-	4,825	11,484	35,850	-	44,424	-	6,647	51,071	33,294	1,034	34,328
Weiner Police	92,444	10,437	-	2,577	18,357	31,371	-	23,727	-	2,349	26,076	17,782	6,066	23,848
West Fork Fire	164,010	18,517	-	4,572	13	23,102	-	42,096	-	2,704	44,800	31,549	(405)	31,144
West Fork Police	431,518	48,719	-	12,029	7,132	67,880	-	110,756	-	20,384	131,140	83,006	(10,870)	72,136
West Memphis Fire	5,736,746	647,690	-	159,915	241,931	1,049,536	-	1,472,429	-	35,608	1,508,037	1,103,510	51,369	1,154,879
West Memphis Police	8,045,475	908,350	-	224,272	106,322	1,238,944	-	2,065,002	-	13,243	2,078,245	1,547,613	22,054	1,569,667
Wheatley Police	57,559	6,499	-	1,604	19,690	27,793	-	14,773	-	39,401	54,174	11,072	(2,024)	9,048
White Hall Police	1,328,227	149,959	-	37,025	-	186,984	-	340,911	-	90,804	431,715	255,495	(49,368)	206,127
Wilnot Police	138,639	15,653	-	3,865	73,834	93,352	-	35,584	-	42,661	78,245	26,668	5,204	31,872
Wilson Police	92,825	10,480	-	2,588	1,889	14,957	-	23,825	-	40,285	64,110	17,856	(4,060)	13,796
Wynne Fire	730,444	82,469	-	20,362	25,517	128,348	-	187,480	-	15,241	202,721	140,507	14,537	155,044
Wynne Police	1,407,193	158,875	-	39,226	93,563	291,664	-	361,179	-	7,886	369,065	270,685	37,518	308,203
Total	\$ 687,484,644	\$ 77,618,366	\$ -	\$ 19,164,016	\$ 19,508,446	\$ 116,290,828	\$ -	\$ 176,454,113	\$ -	\$ 19,531,240	\$ 195,985,353	\$ 132,243,307	\$ (816,710)	\$ 131,426,597

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Volunteer

As of and for the Year Ended December 31, 2020

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense	
101-Gamaliel Fpd #5	\$ 92,903	\$ 483	\$ -	\$ -	\$ 6,386	\$ 6,869	\$ 637	\$ 20,948	\$ -	\$ 795	\$ 22,380	\$ 13,400	\$ 15,817	\$ 29,217	
Alexander Volunteer Fire	18,810	98	-	-	13,083	13,181	129	4,241	-	-	4,370	2,713	6,098	8,811	
Alexander Volunteer Police	42,451	221	-	-	24,558	24,779	291	9,572	-	-	9,863	6,123	12,524	18,647	
Allison Sylamore Volunteer Fire	35,380	184	-	-	22,227	22,411	243	7,978	-	-	8,221	5,103	10,959	16,062	
Alma Volunteer Fire	130,908	680	-	-	20,353	21,033	898	29,518	-	3,342	33,758	18,882	2,134	21,016	
Alpena Volunteer Fire	60,069	312	-	-	50,582	50,894	412	13,545	-	-	13,957	8,664	21,700	30,364	
Alzheimer Volunteer Fire	13,827	72	-	-	-	72	95	3,118	-	568	3,781	1,994	(1,098)	896	
Alzheimer Volunteer Police	-	-	-	-	2,395	2,395	-	-	-	3,744	-	-	(349)	(349)	
Altus Volunteer Fire	74,630	388	-	-	9,409	9,797	512	16,828	-	-	17,340	10,764	4,154	14,918	
Altus Volunteer Police	-	-	-	-	-	-	-	-	-	7,022	7,022	-	(2,503)	(2,503)	
Amity Volunteer Fire	74,165	385	-	-	-	385	509	16,723	-	4,129	21,361	10,697	(4,424)	6,273	
Amity Volunteer Police	4,635	24	-	-	-	24	32	1,045	-	167	1,244	669	(101)	568	
Antioch Volunteer Fire	73,392	381	-	-	16,719	17,100	503	16,549	-	24,359	41,411	10,586	(9,950)	636	
Appleton Rural Volunteer Fire	55,395	288	-	-	474	762	380	12,491	-	20,983	33,854	7,990	(8,472)	(482)	
Arch Street Fpd #16	61,726	321	-	-	14,072	14,393	423	13,918	-	12,936	27,277	8,903	(7,522)	1,381	
Arkadelphia Volunteer Fire	55,545	289	-	-	6,696	6,985	381	12,525	-	11,532	24,438	8,012	(6,411)	1,601	
Arkansas City Volunteer Fire	56,665	294	-	-	15,669	15,963	389	12,777	-	8,217	21,383	8,173	3,649	11,822	
Ash Flat Volunteer Fire	51,879	270	-	-	3,927	4,197	356	11,698	-	22,008	34,062	7,483	(14,724)	(7,241)	
Ash Flat Volunteer Police	28,041	146	-	-	3,696	3,842	192	6,323	-	4,487	11,002	4,045	(607)	3,438	
Ashdown Volunteer Fire	97,341	506	-	-	1,602	2,108	667	21,949	-	2,702	25,318	14,040	(3,222)	10,818	
Ashdown Volunteer Police	27,622	143	-	-	5,599	5,742	189	6,228	-	943	7,360	3,984	1,826	5,810	
Atkins Volunteer Fire	111,287	578	-	-	1,386	1,964	763	25,094	-	5,807	31,664	16,052	990	17,042	
Atkins Volunteer Police	13,906	72	-	-	674	746	95	3,136	-	3,140	6,371	2,006	1,960	3,966	
Augusta Volunteer Fire	95,063	494	-	-	1,171	1,665	652	21,436	-	7,899	29,987	13,712	(2,423)	11,289	
Austin Volunteer Fire	62,112	323	-	-	11,727	12,050	426	14,005	-	22,980	37,411	8,959	2,851	11,810	
Avoca Volunteer Fire	99,116	515	-	-	23,064	23,579	680	22,349	-	-	23,029	14,296	9,021	23,317	
Bald Knob Volunteer Fire	96,877	503	-	-	1,009	1,512	664	21,845	-	3,939	26,448	13,973	(3,667)	10,306	
Bald Knob Volunteer Police	118	1	-	-	102	103	1	27	-	6,933	6,961	17	(6,453)	(6,436)	
Barling Volunteer Fire	83,593	434	-	-	9,234	9,668	573	18,849	-	3,382	22,804	12,057	5,352	17,409	
Barling Volunteer Police	49,751	258	-	-	25,575	25,833	341	11,218	-	-	11,559	7,176	12,437	19,613	
Barton-Lexa Fire Department, Inc.	230,803	1,199	-	-	9,944	11,143	1,583	52,043	-	2,571	56,197	33,290	(1,195)	32,095	
Batesville Volunteer Fire	51,106	266	-	-	2,065	2,331	350	11,524	-	17,825	29,699	7,371	(4,010)	3,361	
Batesville Volunteer Police	74,243	386	-	-	9,635	10,021	509	16,741	-	17,250	10,709	13,028	23,737	37,777	
Bauxite Volunteer Fire	59,565	309	-	-	36,731	37,040	408	13,431	-	-	13,839	8,591	18,063	26,654	
Bauxite Volunteer Police	18,273	95	-	-	1,307	1,402	125	4,120	-	6,508	10,753	2,636	1,639	4,275	
Bay Village Volunteer Fire	9,271	48	-	-	-	48	64	2,090	-	333	2,487	1,337	(201)	1,136	
Bay Volunteer Fire	87,069	452	-	-	1,394	1,846	597	19,633	-	14,415	34,645	12,558	(4,844)	7,714	
Bay Volunteer Police	18,351	95	-	-	6,741	6,836	126	4,138	-	-	4,264	2,647	4,149	6,796	
Bdr Fd#1	237,016	1,231	-	-	-	1,231	1,625	53,444	-	-	14,738	69,807	34,186	(4,638)	29,548
Bearden Volunteer Fire	50,799	264	-	-	15,469	15,733	348	11,454	-	4,923	16,725	7,327	5,979	13,306	
Beaver Lake Volunteer Fire	99,083	515	-	-	9,424	9,939	679	22,342	-	5,625	28,646	14,291	7,473	21,764	
Beaverfork Volunteer Fire	61,032	317	-	-	7,162	7,479	418	13,762	-	7,753	21,933	8,803	(4,481)	4,322	
Bee Branch Volunteer Fire	42,647	222	-	-	142	364	292	9,617	-	5,288	15,197	6,151	5,875	12,026	
Beebe Volunteer Fire	110,861	576	-	-	6,135	6,711	760	24,998	-	4,544	30,302	15,990	3,930	19,920	
Bella Vista Volunteer Fire	-	-	-	-	-	-	-	-	-	6,227	6,227	-	(4,282)	(4,282)	
Belleville Volunteer Fire	55,624	289	-	-	1,941	2,230	381	12,542	-	12,977	25,900	8,023	(1,339)	6,684	

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Volunteer

As of and for the Year Ended December 31, 2020

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Benton Volunteer Police	\$ 9,271	\$ 48	\$ -	\$ -	\$ 7,654	\$ 7,702	\$ 64	\$ 2,090	\$ -	\$ -	\$ 2,154	\$ 1,337	\$ 1,782	\$ 3,119
Bentonville Volunteer Fire	13,441	70	-	-	7,064	7,134	92	3,031	-	6	3,129	1,939	(1,532)	407
Bentonville Volunteer Police	9,271	48	-	-	5,067	5,115	64	2,090	-	200	2,354	1,337	2,643	3,980
Bergman Volunteer Fire Association	32,447	169	-	-	-	169	222	7,316	-	14,623	22,161	4,680	(11,123)	(6,443)
Berryville Volunteer Fire	65,785	342	-	-	469	811	451	14,834	-	9,362	24,647	9,489	(4,842)	4,647
Berryville Volunteer Police	5,251	27	-	-	1,173	1,200	36	1,184	-	200	1,420	757	(872)	(115)
Bethel Heights Volunteer Fire	55,277	287	-	-	6,464	6,751	379	12,644	-	4,643	17,486	7,973	1,258	9,231
Bethel Heights Volunteer Police	8,727	45	-	-	3,177	3,222	60	1,968	-	768	2,796	1,259	(3,274)	(2,015)
Bethesda Area Volunteer Fire	64,934	337	-	-	2,476	2,813	445	14,642	-	9,576	24,663	9,366	1,006	10,372
Big Creek Volunteer Fire	60,259	313	-	-	2,404	2,717	413	13,588	-	1,267	15,268	8,692	(4,155)	4,537
Bigelow Volunteer Fire	27,812	144	-	-	-	144	191	6,271	-	5,859	12,321	4,011	(3,794)	217
Bigger-Reyno Volunteer Fire	69,143	359	-	-	4,791	5,150	474	15,591	-	15,143	31,208	9,973	158	10,131
Biscoe Volunteer Fire	37,547	195	-	-	11,621	11,816	257	8,466	-	2,782	11,505	5,416	3,334	8,750
Bismarck Fire Pro Association	68,757	357	-	-	18,894	19,251	471	15,504	-	2,697	18,672	9,917	6,793	16,710
Black Rock Volunteer Police	4,328	22	-	-	-	22	30	976	-	450	1,456	624	(213)	411
Bonanza Volunteer Fire	97,184	505	-	-	14,637	15,142	666	21,914	-	-	22,580	14,017	14,547	28,564
Bono Fid Volunteer Fire	106,691	554	-	-	3,371	3,925	732	24,058	-	5,996	30,786	15,389	1,222	16,611
Bono Volunteer Police	9,271	48	-	-	1,400	1,448	64	2,090	-	8,498	10,652	1,337	(2,576)	(1,239)
Booneville Volunteer Fire	56,167	292	-	-	2,976	3,268	385	12,665	-	1,150	14,200	8,101	(2,318)	5,783
Boston Mountain Volunteer Fire	69,143	359	-	-	490	849	474	15,591	-	30,305	46,370	9,973	(11,652)	(1,679)
Bradford Volunteer Fire	81,622	424	-	-	-	424	560	18,405	-	14,000	33,025	11,773	(7,108)	4,665
Bradford Volunteer Police	18,234	95	-	-	12,824	12,919	125	4,111	-	1,340	5,576	2,630	3,951	6,581
Bradley County Rural Volunteer Fire	41,102	214	-	-	5,470	5,684	282	9,268	-	6,270	15,820	5,928	9,701	15,629
Bradley Volunteer Fire	41,718	217	-	-	7,129	7,346	286	9,407	-	902	10,595	6,017	4,157	10,174
Bradley Volunteer Police	9,271	48	-	-	2,037	2,085	64	2,090	-	4,456	6,610	1,337	1,337	2,674
Brinkley Volunteer Fire	55,702	289	-	-	6,112	6,401	382	12,560	-	871	13,813	8,034	710	8,744
Brinkley Volunteer Police	9,271	48	-	-	-	48	64	2,090	-	333	2,487	1,337	(201)	1,136
Brookland Fire Protection District	135,543	704	-	-	10,934	11,638	929	30,563	-	1,799	33,291	19,550	6,957	26,507
Brookland Volunteer Police	9,775	51	-	-	525	576	67	2,204	-	9,113	11,384	1,410	(43)	1,367
Bruno Fire Protection District	77,563	403	-	-	-	403	532	17,490	-	7,849	25,871	11,187	(8,723)	2,464
Bryant Volunteer Police	37,082	193	-	-	2,871	3,064	254	8,362	-	187	8,803	5,349	1,761	7,110
Buena Vista Volunteer Fire	18,541	96	-	-	-	96	127	4,181	-	1,385	5,693	2,674	(1,799)	875
Buford Volunteer Fire	69,530	361	-	-	-	361	477	15,678	-	35,999	52,154	10,029	(16,761)	(6,732)
Bull Shoals Volunteer Fire	69,530	361	-	-	7,199	7,560	477	15,678	-	4,405	20,560	10,029	(2,779)	7,250
Bull Shoals Volunteer Police	8,884	46	-	-	2,371	2,417	61	2,003	-	1,204	3,268	1,281	(296)	985
Burnt Ridge Volunteer Fire	42,025	218	-	-	4,465	4,683	288	9,476	-	1,258	11,022	6,062	(1,044)	5,018
Butterfield Volunteer Fire	142,693	741	-	-	14,334	15,075	978	32,176	-	-	33,154	20,581	2,057	22,638
Cabot Volunteer Fire	23,177	120	-	-	-	120	159	5,226	-	15,909	21,294	3,343	(5,743)	(2,400)
Caddo Valley Volunteer Fire	69,608	362	-	-	3,767	4,129	477	15,696	-	2,217	18,390	10,040	2,266	12,306
Caddo Valley Volunteer Police	54,930	285	-	-	14,991	15,276	377	12,386	-	686	13,449	7,923	10,474	18,397
Cairo Volunteer Fire	37,082	193	-	-	10,153	10,346	254	8,362	-	4,069	12,685	5,349	(1,053)	4,296
Caldwell Volunteer Fire	60,102	312	-	-	2,940	3,252	412	13,552	-	36,436	50,400	8,669	(8,509)	160
Calico Rock Volunteer Fire	39,597	206	-	-	-	206	272	8,929	-	47,257	56,458	5,711	(23,840)	(18,129)
Calion Volunteer Fire	66,361	345	-	-	1,903	2,248	455	14,964	-	4,487	19,906	9,572	(535)	9,037
Calvert Township Volunteer Fire	41,718	217	-	-	1,755	1,972	286	9,407	-	5,378	15,071	6,017	(3,424)	2,593
Camden Volunteer Fire	18,541	96	-	-	-	96	127	4,181	-	1,406	5,714	2,674	(2,536)	138

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Volunteer

As of and for the Year Ended December 31, 2020

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Cammack Village Volunteer Police	\$ 13,637	\$ 71	\$ -	\$ -	\$ -	\$ 71	\$ 94	\$ 3,075	\$ -	\$ 4,343	\$ 7,512	\$ 1,967	\$ (3,194)	\$ (1,227)
Camp Volunteer Fire	50,720	263	-	-	3,039	3,302	348	11,437	-	3,132	14,917	7,316	(5,129)	2,187
Cane Creek Volunteer Fire	50,799	264	-	-	-	264	348	11,454	-	4,122	15,924	7,327	(3,810)	3,517
Capps-Batavia Volunteer Fire	98,114	510	-	-	13,252	13,762	673	22,124	-	688	23,485	14,152	9,242	23,394
Caraway Volunteer Fire	76,018	395	-	-	-	395	521	17,141	-	5,017	22,679	10,964	(2,707)	8,257
Carlisle Volunteer Fire	87,992	457	-	-	2,753	3,210	603	19,841	-	24,205	44,649	12,692	(6,936)	5,756
Carthage Volunteer Fire	13,906	72	-	-	-	72	95	3,136	-	3,276	6,507	2,006	(4,946)	(2,940)
Cash Volunteer Fire	21,978	114	-	-	2,581	2,695	151	4,956	-	3,101	8,208	3,170	(4,692)	(1,522)
Cave City Volunteer Fire	105,957	550	-	-	-	550	727	23,892	-	19,282	43,901	15,283	(7,742)	7,541
Cave City Volunteer Police	32,644	170	-	-	21,449	21,619	224	7,361	-	-	7,585	4,708	10,399	15,107
Cave Springs Volunteer Fire	105,957	550	-	-	6,429	6,979	727	23,892	-	5,836	30,455	15,283	1,268	16,551
Cave Springs Volunteer Police	18,384	96	-	-	-	96	126	4,145	-	4,156	8,427	2,652	(4,951)	(2,299)
Center Grove Volunteer Fire	59,683	310	-	-	17,465	17,775	409	13,458	-	17,250	31,117	8,608	(3,419)	5,189
Center Volunteer Fire	32,447	169	-	-	-	169	222	7,316	-	6,645	14,183	4,680	(5,222)	(542)
Centerton Volunteer Fire	41,292	215	-	-	-	215	283	9,311	-	17,712	27,306	5,956	(17,329)	(11,373)
Centerton Volunteer Police	28,237	147	-	-	9,397	9,544	194	6,367	-	-	6,561	4,073	6,351	10,424
Central City Volunteer Fire	13,598	71	-	-	7,472	7,543	93	3,066	-	6	3,165	1,961	3,161	5,122
Central City Volunteer Police	4,635	24	-	-	3,973	3,997	32	1,045	-	-	1,077	669	1,693	2,362
Chambersville Volunteer Fire	27,969	145	-	-	-	145	192	6,307	-	859	7,358	4,034	(1,351)	2,683
Charleston Volunteer Fire	74,859	389	-	-	2,538	2,927	513	16,880	-	827	18,220	10,797	381	11,178
Charlotte Volunteer Fire	45,849	238	-	-	2,577	2,815	314	10,338	-	8,661	19,313	6,613	(2,141)	4,472
Cherokee Village Volunteer Fire	14,253	74	-	-	11,793	11,867	98	3,214	-	-	3,312	2,056	5,119	7,175
Cherokee Village Volunteer Police	28,395	148	-	-	1,721	1,869	195	6,403	-	4,741	11,339	4,096	269	4,365
Cherry Hill Volunteer Fire	46,045	239	-	-	5,336	5,575	316	10,383	-	1,270	11,969	6,641	552	7,193
Cherry Valley Volunteer Fire	32,408	168	-	-	2,055	2,223	222	7,308	-	6,590	14,120	4,674	(211)	4,463
Cherry Valley Volunteer Police	4,635	24	-	-	3,903	3,927	32	1,045	-	-	1,077	669	1,622	2,291
Chidester Volunteer Fire	60,259	313	-	-	6,392	6,705	413	13,588	-	367	14,368	8,692	2,226	10,918
Chimes Volunteer Fire	60,259	313	-	-	684	997	413	13,588	-	6,251	20,252	8,692	(3,211)	5,481
Choctaw Volunteer Fire	78,028	405	-	-	705	1,110	535	17,594	-	15,839	33,968	11,254	(7,178)	4,076
Cincinnati Volunteer Fire	55,702	289	-	-	3,983	4,272	382	12,560	-	464	13,406	8,034	4,126	12,160
Clarendon Volunteer Fire	60,527	314	-	-	5,716	6,030	415	13,648	-	7,167	21,230	8,730	(3,873)	4,857
Clarksville Volunteer Fire	128,086	665	-	-	22,646	23,311	878	28,882	-	4,297	34,057	18,475	4,060	22,535
Clarksville Volunteer Police	-	-	-	-	640	640	-	-	-	2,564	2,564	-	(39)	-
Clinton Volunteer Fire	106,881	555	-	-	-	555	733	24,100	-	8,670	33,503	15,416	(6,168)	9,248
Coal Hill Volunteer Fire	46,353	241	-	-	-	241	318	10,452	-	7,859	18,629	6,686	(5,224)	1,462
Coal Hill Volunteer Police	4,635	24	-	-	-	24	32	1,045	-	6,312	7,389	669	(1,187)	(518)
Collegetown Volunteer Fire	120,171	624	-	-	13,928	14,552	824	27,097	-	2,138	30,059	17,333	(2,394)	14,939
Colt Volunteer Fire	64,894	337	-	-	30,300	30,637	445	14,633	-	2,147	17,225	9,360	8,643	18,003
Compton Volunteer Fire Assoc	36,467	189	-	-	-	189	250	8,223	-	17,138	25,611	5,260	(7,841)	(2,581)
Conway County Volunteer Fire	681,236	3,548	-	-	-	3,548	4,674	153,624	-	144,894	303,192	98,242	(87,849)	10,393
Cootemuck Volunteer Fire	41,600	216	-	-	-	216	285	9,380	-	9,951	19,616	6,000	(5,354)	646
Cord Volunteer Fire	55,506	288	-	-	612	900	381	12,516	-	35,125	48,022	8,006	(11,124)	(3,118)
Coming Volunteer Fire	73,739	383	-	-	782	1,165	506	16,627	-	19,747	36,880	10,636	(6,695)	3,941
Cotter Volunteer Fire	46,739	243	-	-	18,690	18,933	320	10,539	-	20,989	31,848	6,741	1,240	7,981
Cotter Volunteer Police	4,328	22	-	-	-	22	30	976	-	432	1,438	624	(192)	432
Cotter/Gassville Rural Volunteer Fire	41,639	216	-	-	4,365	4,581	286	9,389	-	1,721	11,396	6,006	498	6,504

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer – Volunteer
As of and for the Year Ended December 31, 2020

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Cotton Plant Volunteer Fire	\$ 18,155	\$ 94	\$ -	\$ -	\$ 3,383	\$ 3,477	\$ 124	\$ 4,094	\$ -	\$ 2,254	\$ 6,472	\$ 2,619	\$ (2,979)	\$ (360)
Cotton Plant Volunteer Police	-	-	-	-	115	115	-	-	-	175	175	-	(830)	(830)
Cottonwood Rural Fire Assoc	59,526	309	-	-	1,604	1,913	408	13,422	-	10,914	24,744	8,586	(11,034)	(2,448)
County Line Volunteer Fire Ass	64,122	333	-	-	-	333	440	14,459	-	3,816	18,715	9,249	(4,798)	4,451
Cove Rural Volunteer Fire	46,549	242	-	-	-	242	319	10,496	-	8,207	19,022	6,714	(9,583)	(2,869)
Crawfordsville Volunteer Fire	42,837	223	-	-	-	223	294	9,659	-	25,357	35,310	6,179	(10,323)	(4,144)
Crossett Volunteer Fire	8,845	46	-	-	-	46	61	1,994	-	703	2,758	1,276	(358)	918
Crossett Volunteer Police	4,635	24	-	-	-	24	32	1,045	-	4,296	5,373	669	(1,909)	(1,240)
Crow Mountain Fire Protection District	119,516	621	-	-	20,154	20,775	820	26,950	-	18,677	46,447	17,239	(187)	17,052
Crystal Fire Protection District	73,739	383	-	-	1,337	1,720	506	16,627	-	13,520	30,653	10,636	(10,264)	372
Curtis Rural Volunteer Fire	9,271	48	-	-	-	48	64	2,090	-	9,931	12,085	1,337	(8,951)	(7,614)
Dalton Volunteer Fire	64,894	337	-	-	1,225	1,562	445	14,633	-	4,935	20,013	9,360	664	10,024
Damascus Volunteer Fire	41,718	217	-	-	2,876	3,093	286	9,407	-	405	10,098	6,017	1,690	7,707
Danville Volunteer Fire	84,208	437	-	-	-	437	577	18,988	-	9,569	29,134	12,146	(2,302)	9,844
Dardanelle Volunteer Fire	78,918	410	-	-	2,105	2,515	541	17,795	-	6,749	25,085	11,383	(4,073)	7,310
Dardanelle Volunteer Police	4,635	24	-	-	3,434	3,458	32	1,045	-	-	1,077	669	1,546	2,215
De Queen Volunteer Fire	88,110	458	-	-	-	458	604	19,868	-	12,019	32,491	12,709	(8,258)	4,451
Deann Volunteer Fire	32,447	169	-	-	3,005	3,174	222	7,316	-	2,851	10,389	4,680	(3,716)	964
Decatur Volunteer Fire	51,028	265	-	-	2,880	3,145	350	11,506	-	6,239	18,095	7,360	(4,573)	2,787
Decatur Volunteer Police	32,755	170	-	-	10,398	10,568	225	7,386	-	433	8,044	4,724	9,153	13,877
Deer Volunteer Fire	38,202	198	-	-	204	402	262	8,614	-	1,343	10,219	5,510	(2,631)	2,879
Delaware Volunteer Fire	83,396	433	-	-	-	433	572	18,805	-	6,445	25,822	12,029	(5,465)	6,564
Demott Volunteer Fire	89,040	463	-	-	12,241	12,704	611	20,077	-	2,642	23,330	12,843	2,573	15,416
Des Arc Volunteer Fire	78,840	410	-	-	2,073	2,483	541	17,777	-	3,655	21,973	11,371	(2,989)	8,382
Des Arc Volunteer Police	27,812	144	-	-	15,081	15,225	191	6,271	-	600	7,062	4,011	7,929	11,940
Desha Volunteer Fire	70,073	364	-	-	7,000	7,364	480	15,801	-	5,372	21,653	10,107	7	10,114
Devalls Bluff Volunteer Fire	54,236	282	-	-	8,548	8,830	372	12,230	-	10,861	23,463	7,823	5,549	13,372
Devalls Bluff Volunteer Police	-	-	-	-	2,157	2,157	-	-	-	3,743	3,743	-	(350)	(350)
Dewitt Volunteer Fire	83,665	435	-	-	1,701	2,136	574	18,865	-	1,702	21,141	12,067	(1,131)	10,936
Diaz Volunteer Fire	60,069	312	-	-	9,790	10,102	412	13,545	-	8,988	22,945	8,664	1,287	9,951
Diaz Volunteer Police	13,598	71	-	-	649	720	93	3,066	-	3,479	6,638	1,961	(456)	1,505
Dierks Volunteer Police	18,423	96	-	-	10,110	10,206	126	4,154	-	676	4,956	2,657	3,163	5,820
District 7 Crawford Co. Volunt	59,644	310	-	-	3,041	3,351	409	13,449	-	8,452	22,310	8,603	(1,277)	7,326
Dodd Mountain Volunteer Fire	41,174	214	-	-	-	214	282	9,284	-	12,918	22,484	5,939	(10,127)	(4,188)
Dover Volunteer Fire	56,783	295	-	-	-	295	389	12,804	-	15,021	28,214	8,190	(6,627)	1,563
Dover Volunteer Police	4,635	24	-	-	1,961	1,985	32	1,045	-	12,571	13,648	669	(3,907)	(3,238)
Dumas Volunteer Fire	83,357	433	-	-	-	433	572	18,796	-	5,453	24,821	12,023	(2,239)	9,784
Dyess Volunteer Fire	37,665	196	-	-	5,680	5,876	258	8,493	-	765	9,516	5,433	1,100	6,533
Earle Volunteer Fire	46,896	244	-	-	-	244	322	10,575	-	17,260	28,157	6,764	(12,738)	(5,974)
East Camden Volunteer Fire	50,602	263	-	-	665	928	347	11,410	-	10,366	22,123	7,299	(6,604)	695
East End Fire Protection District	208,085	1,081	-	-	99,766	100,847	1,427	46,291	-	1,810	50,158	30,013	40,203	70,216
East Pulaski County Volunteer Fire	28,971	151	-	-	16,682	16,833	199	6,533	-	-	6,732	4,179	8,692	12,871
El Dorado Volunteer Police	-	-	-	-	-	-	-	-	-	2,608	2,608	-	(1,422)	(1,422)
Elaine Volunteer Fire	74,165	385	-	-	3,003	3,388	509	16,723	-	3,117	20,349	10,697	2,223	12,920
Elkins Volunteer Fire	124,846	649	-	-	22,990	23,639	856	28,151	-	11,528	40,535	18,007	(2,202)	15,805
Elkins Volunteer Police	18,076	94	-	-	4,175	4,269	124	4,076	-	316	4,516	2,607	2,609	5,216

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Volunteer

As of and for the Year Ended December 31, 2020

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Elm Springs Volunteer Police	\$ 50,949	\$ 265	\$ -	\$ -	\$ 7,187	\$ 7,452	\$ 349	\$ 11,488	\$ -	\$ 2,458	\$ 14,295	\$ 7,349	\$ 4,494	\$ 11,843
Emmet Volunteer Fire	37,082	193	-	-	-	193	254	8,362	-	3,991	12,607	5,349	4,617	9,966
Emp Rural Fire Association	74,898	389	-	-	-	389	514	16,889	-	11,775	29,178	10,803	(7,814)	2,989
England Volunteer Fire	97,806	508	-	-	16,914	17,422	671	22,054	-	3,723	26,448	14,107	387	14,494
Etowah Volunteer Fire	47,512	247	-	-	-	247	326	10,713	-	4,775	15,814	6,853	(3,954)	2,899
Eudora Volunteer Fire	69,759	362	-	-	7,022	7,384	478	15,730	-	641	16,849	10,062	1,840	11,902
Eureka Springs Volunteer Fire	92,091	478	-	-	1,034	1,512	631	20,765	-	897	22,293	13,283	(571)	12,712
Eureka Springs Volunteer Police	50,988	265	-	-	16,976	17,241	350	11,497	-	11,847	7,354	7,354	9,791	17,145
Evansville Volunteer Fire	41,836	217	-	-	-	217	287	9,433	-	17,768	27,488	6,034	(11,902)	(5,868)
Evening Shade Volunteer Fire	46,969	244	-	-	7,888	8,132	322	10,591	-	275	11,188	6,775	8,880	15,655
Faircrest Volunteer Fire	93,132	484	-	-	18,665	19,149	639	21,000	-	651	22,290	13,433	6,760	20,193
Fairfield Bay Volunteer Fire	126,430	657	-	-	1,012	1,669	867	28,508	-	10,664	40,039	18,236	(4,770)	13,466
Fairview Fire Protection District Volunteer Fire	55,277	287	-	-	1,346	1,633	379	12,464	-	4,913	17,756	7,973	33	8,006
Fairview Rural Fire District	37,082	193	-	-	-	193	254	8,362	-	7,861	16,477	5,349	(5,953)	(604)
Farmington Volunteer Fire	106,108	551	-	-	5,087	5,638	728	23,926	-	5,296	29,950	15,305	(3,035)	12,270
Farmington Volunteer Police	27,930	145	-	-	6,776	6,921	192	6,298	-	2,713	9,203	4,028	7,622	11,650
Fifty Six Volunteer Fire	32,290	168	-	-	20,884	21,052	221	7,281	-	4,756	12,258	4,657	8,829	13,486
Fire District #6 Crawford Co	14,102	73	-	-	-	73	97	3,180	-	26,641	29,918	2,034	(11,462)	(9,428)
Fisher Volunteer Fire	69,143	359	-	-	14,465	14,824	474	15,591	-	-	16,065	9,973	7,632	17,605
Flippin Volunteer Fire	51,493	268	-	-	2,025	2,293	353	11,611	-	19,263	31,227	7,427	(5,004)	2,423
Flippin Volunteer Police	9,349	49	-	-	-	49	64	2,108	-	11,783	13,955	1,348	(6,537)	(5,189)
Floral Volunteer Fire	32,061	167	-	-	10,092	10,259	220	7,229	-	2,146	9,595	4,624	2,232	6,856
Fordyce Volunteer Fire	37,855	197	-	-	554	751	260	8,536	-	3,136	11,932	5,460	(1,420)	4,040
Foreman Volunteer Fire	64,429	335	-	-	2,075	2,410	442	14,528	-	3,082	18,052	9,293	(3,575)	5,718
Forrest City Volunteer Fire	27,622	143	-	-	-	143	189	6,228	-	1,867	8,284	3,984	(2,072)	1,912
Forrest City Volunteer Police	27,733	144	-	-	5,486	5,630	190	6,254	-	2,800	9,244	4,000	3,149	7,149
Fort Smith Volunteer Police	5,526	29	-	-	-	29	38	1,246	-	4,171	5,455	797	(3,703)	(2,906)
Fountain Lake Volunteer Fire	97,538	507	-	-	84,612	85,119	669	21,994	-	-	22,663	14,068	35,912	49,980
Fox Volunteer Fire	56,979	296	-	-	1,333	1,629	391	12,848	-	13,465	26,704	8,218	(7,477)	741
Frenchport Volunteer Fire	67,055	348	-	-	2,604	2,952	460	15,120	-	2,333	17,913	9,672	5,354	15,026
Gallatin Volunteer Fire	55,467	288	-	-	10,574	10,862	380	12,507	-	10,375	23,262	8,000	1,178	9,178
Garland Volunteer Fire	27,812	144	-	-	-	144	191	6,271	-	996	7,458	4,011	(603)	3,408
Garnett Volunteer Fire	74,126	385	-	-	42,877	43,262	508	16,714	-	17,222	10,692	21,828	21,828	32,520
Gassville Volunteer Fire	78,453	408	-	-	2,785	3,193	538	17,690	-	3,628	21,856	11,316	803	12,119
Gassville Volunteer Police	14,253	74	-	-	2,427	2,501	98	3,214	-	855	4,167	2,056	1,379	3,435
Gentry Volunteer Fire	93,322	485	-	-	1,198	1,683	640	21,043	-	28,526	50,209	13,460	(11,600)	1,860
Gentry Volunteer Police	23,098	120	-	-	17,201	17,321	158	5,208	-	10,353	15,719	3,332	4,132	7,464
Gillett Volunteer Fire	41,718	217	-	-	-	217	286	9,407	-	1,615	11,308	6,017	568	6,585
Gillham Volunteer Fire	42,065	219	-	-	22,742	22,961	288	9,485	-	603	10,376	6,067	12,021	18,088
Glenwood Volunteer Fire	69,530	361	-	-	5,244	5,605	477	15,678	-	12,908	29,063	10,029	(5,185)	4,844
Glenwood Volunteer Police	23,681	123	-	-	3,948	4,071	162	5,340	-	18,811	24,313	3,416	(1,228)	2,188
Goshen Fire Dist. Assoc	56,743	295	-	-	3,997	4,292	389	12,795	-	41,662	54,846	8,184	(13,507)	(5,323)
Goshen Volunteer Police	32,100	167	-	-	21,919	22,086	220	7,238	-	696	8,154	4,630	8,800	13,430
Gosnell Volunteer Fire	95,639	497	-	-	-	497	656	21,566	-	20,797	43,019	13,795	(12,762)	1,033
Gould Volunteer Fire	60,259	313	-	-	-	313	413	13,588	-	2,162	16,163	8,692	(549)	8,143
Grady Volunteer Fire	69,104	359	-	-	3,436	3,795	474	15,582	-	14,405	30,461	9,967	(5,584)	4,383

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Volunteer

As of and for the Year Ended December 31, 2020

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Gravel Ridge Fire Protection Dist.	\$ 92,163	\$ 479	\$ -	\$ -	\$ -	\$ 479	\$ 632	\$ 20,782	\$ -	\$ 14,016	\$ 35,430	\$ 13,293	\$ (7,465)	\$ 5,828
Gravette Volunteer Fire	106,187	552	-	-	22,414	22,966	728	23,944	-	39,073	63,745	15,316	(3,654)	11,662
Gravette Volunteer Police	4,635	24	-	-	2,356	2,380	32	1,045	-	4,628	5,705	669	(1,856)	(1,187)
Grayson Fire Assoc	18,541	96	-	-	-	96	127	4,181	-	6,906	11,214	2,674	(6,346)	(3,672)
Green Forest Volunteer Fire	97,499	507	-	-	21,554	22,061	669	21,985	-	261	22,915	14,063	10,875	24,938
Green Forest Volunteer Police	386	2	-	-	335	337	3	87	-	70	160	56	89	145
Greenbrier Volunteer Fire	106,881	555	-	-	12,497	13,052	733	24,100	-	11,403	36,236	15,416	(1,184)	14,232
Greenland Volunteer Police	4,635	24	-	-	-	24	32	1,045	-	167	1,244	669	(101)	568
Greenwood Rural Volunteer Fire	92,051	478	-	-	7,068	7,546	631	20,757	-	16,546	37,934	13,277	1,892	15,169
Greenwood Volunteer Fire (747134)	-	-	-	-	-	-	-	-	-	130,764	130,764	-	(58,557)	(58,557)
Greenwood Volunteer Fire (747139)	193,256	1,004	-	-	126,545	127,549	1,325	43,577	-	44,902	27,874	27,874	65,704	93,578
Greenwood Volunteer Police	-	-	-	-	-	-	-	-	-	714	714	-	(1,392)	-
Greers Ferry Volunteer Fire	110,861	576	-	-	-	576	760	24,998	-	6,948	32,706	15,990	(2,477)	13,513
Grover Township Volunteer Fire	83,743	435	-	-	10,068	10,503	574	18,883	-	3,233	22,690	12,079	5,452	17,531
Grubbs Volunteer Fire	88,457	460	-	-	10,385	10,845	607	19,946	-	-	20,553	12,759	7,116	19,875
Gum Springs Volunteer Fire	68,953	358	-	-	2,825	3,183	473	15,548	-	5,747	21,768	9,946	708	10,654
Gurdon Volunteer Fire	60,527	314	-	-	1,678	1,992	415	13,648	-	3,390	17,453	8,730	(3,200)	5,530
Guy Community Volunteer Fire	60,259	313	-	-	15,258	15,571	413	13,588	-	-	14,001	8,692	8,104	16,796
Hackett Volunteer Fire	92,051	478	-	-	5,007	5,485	631	20,757	-	7,039	28,427	13,277	5,130	18,407
Hackett Volunteer Police	4,792	25	-	-	119	144	33	1,081	-	243	1,357	691	(68)	623
Hagarville Rd #3	64,665	336	-	-	-	336	443	14,581	-	7,986	23,010	9,327	(5,994)	3,333
Halley Volunteer Fire	45,659	237	-	-	4,313	4,550	313	10,296	-	2,949	13,558	6,586	2,423	9,009
Hamburg Volunteer Fire	115,922	602	-	-	16,381	16,983	795	26,139	-	2,920	29,854	16,720	6,465	23,185
Hampton Volunteer Fire	46,739	243	-	-	-	243	320	10,539	-	15,869	26,728	6,741	(8,709)	(1,968)
Hampton Volunteer Police	196	1	-	-	170	171	1	44	-	714	759	28	(1,312)	(1,284)
Hand Cove Fire Prot District	97,459	506	-	-	13,056	13,562	668	21,976	-	2,724	25,368	14,057	331	14,388
Hardin Volunteer Fire	20,008	104	-	-	3,759	3,863	137	4,512	-	4,412	9,061	2,886	(1,846)	1,040
Hardy Volunteer Fire	115,339	599	-	-	53,980	54,579	791	26,008	-	2,708	29,507	16,636	17,597	34,233
Hardy Volunteer Police	347	2	-	-	4,582	4,584	2	78	-	7,359	7,439	50	(589)	(539)
Harmon Volunteer Fire	60,259	313	-	-	2,404	2,717	413	13,588	-	1,216	15,217	8,692	(3,334)	5,358
Harrell Volunteer Fire	87,992	457	-	-	17,136	17,593	603	19,841	-	764	21,208	12,692	3,845	16,537
Harrisburg Volunteer Fire	65,896	342	-	-	-	342	452	14,859	-	8,961	24,272	9,505	(7,212)	2,293
Harrisburg Volunteer Police	-	-	-	-	-	-	-	-	-	-	-	-	(3,162)	(3,162)
Harrison Volunteer Fire	14,292	74	-	-	9,796	9,870	98	3,223	-	13,970	17,291	2,061	(7,594)	(5,533)
Harrison Volunteer Police	32,447	169	-	-	-	169	222	7,316	-	1,040	8,578	4,680	3	4,683
Hartford Volunteer Fire	74,165	385	-	-	2,875	3,260	509	16,723	-	14,406	31,638	10,697	(5,300)	5,397
Hartford Volunteer Police	-	-	-	-	2,507	2,507	-	-	-	5,392	5,392	-	(2,364)	(2,364)
Haskell Volunteer Fire	74,512	387	-	-	-	387	511	16,802	-	7,767	25,080	10,747	(9,254)	1,493
Haskell Volunteer Police	18,423	96	-	-	2,280	2,376	126	4,154	-	2,325	6,605	2,657	(3,246)	(589)
Hatfield Volunteer Fire	69,530	361	-	-	13,666	14,027	477	15,678	-	58	16,213	10,029	5,544	15,573
Hazen Volunteer Fire	83,049	431	-	-	4,459	4,890	569	18,727	-	6,122	25,418	11,979	(392)	11,587
Heber Springs Volunteer Fire	102,559	533	-	-	72	605	703	23,126	-	7,850	31,679	14,793	(4,676)	10,117
Heber Springs Volunteer Police	118	1	-	-	102	103	1	27	-	-	28	17	44	61
Hector Volunteer Police	18,116	94	-	-	7,165	7,259	124	4,085	-	2,722	6,931	2,613	3,115	5,728
Helena-West Helena Volunteer Fire	37,665	196	-	-	5,891	6,087	258	8,493	-	-	8,751	5,433	1,740	7,173
Helena-West Helena Volunteer Police	23,294	121	-	-	-	121	160	5,253	-	16,299	21,712	3,360	(10,153)	(6,793)

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Volunteer

As of and for the Year Ended December 31, 2020

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Hensley Volunteer Fire	\$ 37,122	\$ 193	\$ -	\$ -	\$ -	\$ 193	\$ 255	\$ 8,371	\$ -	\$ 25,727	\$ 34,353	\$ 5,354	\$ (8,413)	\$ (3,059)
Hermitage Volunteer Fire	37,082	193	-	-	-	193	254	8,362	-	5,365	13,981	5,349	(923)	4,426
Hermitage Volunteer Police	13,906	72	-	-	3,714	3,786	95	3,136	-	62	3,293	2,006	3,107	5,113
Hickory Creek Volunteer Fire	31,792	165	-	-	-	165	218	7,169	-	9,181	16,568	4,586	(6,301)	(1,715)
Hickory Ridge Volunteer Fire	74,165	385	-	-	23,220	23,605	509	16,723	-	2,249	19,481	10,697	5,919	16,616
Higginson Volunteer Fire (884234)	-	-	-	-	-	-	-	-	-	50,185	50,185	-	(26,032)	(26,032)
Higginson Volunteer Fire (884239)	75,330	391	-	-	51,541	51,932	517	16,986	-	17,503	10,865	10,865	25,482	36,347
Higginson Volunteer Police (884224)	-	-	-	-	-	-	-	-	-	18,455	18,455	-	(6,946)	(6,946)
Higginson Volunteer Police (884229)	23,641	123	-	-	16,163	16,286	162	5,331	-	5,493	3,410	3,410	8,024	11,434
Highfill Volunteer Fire	129,671	674	-	-	14,780	15,454	889	29,239	-	1,153	31,281	18,703	10,457	29,160
Highfill Volunteer Police	36,618	190	-	-	8,024	8,214	251	8,257	-	8,508	5,282	5,282	7,357	12,639
Highland Volunteer Fire	55,237	287	-	-	14,267	14,554	379	12,455	-	6,182	19,016	7,967	3,926	11,893
Highland Volunteer Police	23,641	123	-	-	14,002	14,125	162	5,331	-	5,493	3,410	3,410	7,133	10,543
Highway 15 South Volunteer Fire	78,610	408	-	-	-	408	539	17,726	-	27,549	45,814	11,338	(15,266)	(3,928)
Highway 286 East Volunteer Fire	69,994	364	-	-	3,885	4,249	480	15,783	-	19,438	35,701	10,096	(9,130)	966
Highway 70 West Fpa	114,534	595	-	-	10,262	10,857	785	25,826	-	12,992	39,603	16,520	3,024	19,544
Highway 94 East Volunteer Fire	45,738	238	-	-	25,017	25,255	314	10,313	-	1,572	12,199	6,597	12,984	19,581
Hilltop Fire District# 51	70,263	365	-	-	4,612	4,977	482	15,843	-	13,127	29,452	10,134	(1,115)	9,019
Hilltop Volunteer Fire	74,008	384	-	-	8,972	9,356	507	16,688	-	6,874	24,069	10,675	250	10,925
Holiday Island Volunteer Fire	60,259	313	-	-	-	313	413	13,588	-	7,304	21,305	8,692	(5,342)	3,350
Holland Volunteer Fire	69,530	361	-	-	3,657	4,018	477	15,678	-	9,059	25,214	10,029	(2,215)	7,814
Hollis Volunteer Fire	60,338	313	-	-	9,847	10,160	414	13,605	-	8,637	22,656	8,703	10,303	19,006
Holly Grove Volunteer Fire	50,720	263	-	-	-	263	348	11,437	-	9,037	20,822	7,316	(6,963)	353
Holly Grove Volunteer Police	8,963	47	-	-	4,049	4,096	61	2,021	-	2,562	4,644	1,293	1,411	2,704
Hon Volunteer Fire	32,139	167	-	-	2,739	2,906	220	7,247	-	2,820	10,287	4,636	(1,171)	3,465
Hope Volunteer Fire	13,906	72	-	-	624	696	95	3,136	-	3,140	6,371	2,006	(1,136)	870
Hopewell Fire District	13,906	72	-	-	-	72	95	3,136	-	498	3,729	2,006	(301)	1,705
Horatio Volunteer Fire	92,241	479	-	-	6,296	6,775	633	20,799	-	-	21,432	13,305	4,366	17,671
Horseshoe Lake Volunteer Fire	60,259	313	-	-	33,268	33,581	413	13,588	-	1,303	15,304	8,692	17,180	25,872
Hot Springs Village Volunteer	50,720	263	-	-	2,038	2,301	348	11,437	-	50,792	62,577	7,316	(19,930)	(12,614)
Hoxie Volunteer Fire	78,067	406	-	-	6,084	6,490	535	17,603	-	9,872	28,010	11,260	(2,889)	8,371
Hoxie Volunteer Police	9,618	50	-	-	786	836	66	2,169	-	122	2,357	1,387	1,304	2,691
Hughes Volunteer Fire	46,622	242	-	-	5,188	5,430	320	10,513	-	23,293	34,126	6,724	(1,110)	6,614
Hughes Volunteer Police	196	1	-	-	4,059	4,060	1	44	-	13,110	13,155	28	(7,151)	(7,123)
Humphrey Volunteer Fire	55,624	289	-	-	22,524	22,813	381	12,542	-	31	12,954	8,023	9,463	17,486
Humphrey Volunteer Police	-	-	-	-	-	-	-	-	-	1,351	1,351	-	(1,177)	(1,177)
Huntington Volunteer Fire	37,665	196	-	-	-	196	258	8,493	-	13,289	22,040	5,433	(5,244)	189
Huntington Volunteer Police	-	-	-	-	-	-	-	-	-	-	-	-	(425)	(425)
Huntsville Volunteer Fire	79,029	411	-	-	1,739	2,150	542	17,820	-	23,247	41,609	11,399	(10,409)	990
Huntsville Volunteer Police	36,853	191	-	-	2,947	3,138	253	8,310	-	524	9,087	1,612	6,928	9,928
Huttig Volunteer Fire	77,065	400	-	-	12,483	12,883	528	17,377	-	185	18,090	11,116	3,173	14,289
Imboden Volunteer Fire	73,975	384	-	-	16,621	17,005	507	16,681	-	2,514	19,702	10,670	1,571	12,241
Inspiration Point Rural Fire Protection District	74,551	387	-	-	33,226	33,613	511	16,810	-	1,422	18,743	10,753	13,148	23,901
Ione Community Fire	27,812	144	-	-	4,044	4,188	191	6,271	-	16,765	23,227	4,011	(67)	3,944
Jasper Volunteer Fire	45,581	237	-	-	17,925	18,162	313	10,278	-	741	11,332	6,574	3,694	10,268
Johnson Area Volunteer Fire	-	-	-	-	-	-	-	-	-	53,440	53,440	-	(35,353)	(35,353)

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Volunteer

As of and for the Year Ended December 31, 2020

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Johnson County Rfd #1	\$ 36,271	\$ 188	\$ -	\$ -	\$ 8,706	\$ 8,894	\$ 249	\$ 8,179	\$ -	\$ 17,560	\$ 25,988	\$ 5,232	\$ (4,003)	\$ 1,229
Johnson County Rfd #2	32,644	170	-	-	4,290	4,460	224	7,361	-	10,251	17,836	4,708	(6,337)	(1,629)
Johnson County Rfd #4	55,624	289	-	-	14,937	15,226	381	12,542	-	5,570	18,493	8,023	3,154	11,177
Johnson County Rfd #5	50,759	264	-	-	-	264	348	11,446	-	16,938	28,732	7,321	(12,057)	(4,736)
Johnson County Rfd #7	46,353	241	-	-	2,051	2,292	318	10,452	-	1,020	11,790	6,686	(1,120)	5,566
Johnson County Rfd #8	101,748	529	-	-	13,873	14,402	698	22,943	-	8,811	32,452	14,676	9,701	24,377
Johnson Volunteer Fire	77,255	401	-	-	48,896	49,297	530	17,420	-	7,271	25,221	11,143	21,510	32,653
Joiner Volunteer Fire	64,665	336	-	-	13,923	14,259	443	14,581	-	54	15,078	9,327	5,623	14,950
Jonesboro Volunteer Police	4,635	24	-	-	-	24	32	1,045	-	167	1,244	669	659	1,328
Joplin Volunteer Fire	70,112	364	-	-	1,239	1,603	481	15,810	-	13,934	30,225	10,113	(4,546)	5,567
Judsonia Volunteer Fire	70,531	366	-	-	7,231	7,597	484	15,904	-	6,069	22,457	10,173	(336)	9,837
Judsonia Volunteer Police	6,298	33	-	-	2,160	2,193	43	1,420	-	12,466	13,929	908	(2,507)	(1,599)
Junction City Volunteer Fire	63,657	331	-	-	9,593	9,924	436	14,354	-	3,078	17,868	9,182	2,428	11,610
Junction City Volunteer Police	4,635	24	-	-	695	719	32	1,045	-	161	1,238	669	1,282	1,951
Keiser Volunteer Fire	44,461	231	-	-	1,478	1,709	305	10,025	-	595	10,925	6,413	104	6,517
Kensett Volunteer Fire	64,508	335	-	-	-	335	442	14,546	-	2,663	17,651	9,304	(2,311)	6,993
Kensett Volunteer Police	18,541	96	-	-	2,760	2,856	127	4,181	-	4,381	8,689	2,674	(1,853)	821
Keo Volunteer Fire	37,082	193	-	-	8,091	8,284	254	8,362	-	-	8,616	5,349	2,942	8,291
Knoxville Volunteer Fire	27,583	143	-	-	-	143	189	6,220	-	3,282	9,691	3,978	(8,242)	(4,264)
Krooked Kreek Volunteer Fire	91,855	477	-	-	25,778	26,255	630	20,712	-	10,643	31,985	13,249	3,385	16,634
Lake City Volunteer Fire	92,588	481	-	-	3,248	3,729	635	20,878	-	19,062	40,575	13,355	(2,832)	10,523
Lake Hamilton Fire Protection District	98,579	512	-	-	59,923	60,435	676	22,228	-	-	22,904	14,219	29,307	43,526
Lake Hamilton Volunteer Fire	-	-	-	-	6,606	6,606	-	-	-	90,057	-	-	(43,509)	(43,509)
Lake Maumelle Area Rfd	117,081	608	-	-	30,608	31,216	803	26,400	-	17,199	44,402	16,887	(115)	16,772
Lake Norrell Area Fire Protection District	46,582	242	-	-	40,408	40,650	319	10,504	-	-	10,823	6,719	17,151	23,870
Lake Village Volunteer Fire	97,341	506	-	-	10,065	10,571	667	21,949	-	3,254	25,870	14,040	3,178	17,218
Lake Village Volunteer Police	426	2	-	-	370	372	3	96	-	-	99	61	157	218
Lakeview Volunteer Police	13,945	72	-	-	1,393	1,465	96	3,144	-	461	3,701	2,011	3,269	5,280
Lamar Volunteer Fire	64,737	336	-	-	7,108	7,444	444	14,597	-	6,326	21,367	9,337	(2,014)	7,323
Landis Volunteer Fire	60,259	313	-	-	12,897	13,210	413	13,588	-	29	14,030	8,692	7,800	16,492
Lavaca Volunteer Fire	61,110	317	-	-	-	317	419	13,780	-	4,157	18,356	8,814	(2,449)	6,365
Lavaca Volunteer Police	18,155	94	-	-	1,964	2,058	124	4,094	-	5,188	9,406	2,619	(3,151)	(532)
Lawson-Urbana Volunteer Fire	55,545	289	-	-	-	289	381	12,525	-	2,064	14,970	8,012	(1,237)	6,775
Lazy Acres Volunteer Fire	27,812	144	-	-	-	144	191	6,271	-	1,004	7,466	4,011	(608)	3,403
Leachville Volunteer Fire	88,228	458	-	-	1,039	1,497	605	19,894	-	12,234	32,733	12,726	(6,283)	6,443
Leachville Volunteer Police	-	-	-	-	604	604	-	-	-	2,542	2,542	-	(832)	(832)
Lead Hill Volunteer Fire	55,624	289	-	-	-	289	381	12,542	-	8,706	21,629	8,023	(4,416)	3,607
Lepanto Volunteer Fire	97,499	507	-	-	309	816	669	21,985	-	8,189	30,843	14,063	(5,485)	8,578
Leslie Volunteer Fire	55,820	290	-	-	2,710	3,000	383	12,587	-	6,674	19,644	8,051	(4,327)	3,724
Lewisville Volunteer Fire	92,706	482	-	-	12,378	12,860	636	20,904	-	2,860	24,400	13,372	2,540	15,912
Liberty Volunteer Fire	106,651	554	-	-	17,129	17,683	731	24,049	-	7,412	32,192	15,383	210	15,593
Lincoln Volunteer Fire	68,875	358	-	-	-	358	472	15,530	-	19,449	35,451	9,934	(10,430)	(496)
Lincoln Volunteer Police	41,528	216	-	-	35,201	35,417	285	9,364	-	-	9,649	5,990	15,097	21,087
Linwood-Moscow Volunteer Fire	65,510	340	-	-	5,454	5,794	449	14,772	-	449	15,670	9,449	6,099	15,548
Little Flock Volunteer Fire	52,029	270	-	-	1,593	1,863	357	11,732	-	22,687	34,776	7,504	(9,922)	(2,418)
Little Flock Volunteer Police	5,061	26	-	-	-	26	35	1,141	-	7,508	8,684	730	(3,807)	(3,077)

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Volunteer

As of and for the Year Ended December 31, 2020

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Lockesburg Volunteer Fire	\$ 89,308	\$ 464	\$ -	\$ -	\$ 1,102	\$ 1,566	\$ 612	\$ 20,138	\$ -	\$ 9,005	\$ 29,755	\$ 12,881	\$ (4,543)	\$ 8,338
London Rural Volunteer Fire	93,983	488	-	-	4,270	4,758	644	21,192	-	5,130	26,966	13,556	(6,583)	6,973
Lone Rock Volunteer Fire	41,639	216	-	-	-	216	286	9,389	-	9,821	19,496	6,006	(9,319)	3,744
Lonoke Volunteer Fire	101,977	530	-	-	1,798	2,328	699	22,995	-	10,160	33,854	14,709	(1,403)	13,306
Louann Volunteer Fire	46,353	241	-	-	-	241	318	10,452	-	3,106	13,876	6,686	(2,942)	3,744
Lowell Volunteer Fire	4,792	25	-	-	-	25	33	1,081	-	16,745	17,859	691	(14,167)	(13,476)
Lowell Volunteer Police	18,581	97	-	-	2,058	2,155	127	4,190	-	3,174	7,491	2,680	2,369	5,049
Luxora Volunteer Fire	50,988	265	-	-	3,855	4,120	350	11,497	-	5,114	16,961	7,354	(1,417)	8,771
Lynne Volunteer Fire	60,685	315	-	-	2,531	2,846	416	13,684	-	15,205	29,305	8,753	(1,317)	7,436
Magazine Volunteer Fire	13,906	72	-	-	-	72	95	3,136	-	7,966	11,197	2,006	(4,868)	(2,862)
Magnet Cove Volunteer Fire	55,316	287	-	-	47,985	48,272	379	12,473	-	-	12,852	7,979	20,366	28,345
Magnolia Volunteer Fire	36,775	191	-	-	2,812	3,003	252	8,292	-	5,823	14,367	5,304	(1,182)	4,122
Magnolia Volunteer Police	46,471	241	-	-	1,359	1,600	319	10,479	-	9,925	20,723	6,703	(3,335)	3,368
Malvern Volunteer Fire	40,094	208	-	-	8,910	9,118	275	9,041	-	540	9,856	5,783	4,014	9,797
Mammoth Spring Volunteer Fire	64,894	337	-	-	4,832	5,169	445	14,633	-	45,182	60,260	9,360	(12,302)	(2,942)
Manila Volunteer Fire	111,405	579	-	-	15,592	16,171	764	25,120	-	2,824	28,708	16,069	9,664	25,733
Manila Volunteer Police	-	-	-	-	-	-	-	-	-	695	695	-	(2,191)	(2,191)
Mansfield Volunteer Fire	46,471	241	-	-	4,358	4,599	319	10,479	-	8,349	19,147	6,703	(404)	6,299
Mansfield Volunteer Police	-	-	-	-	-	-	-	-	-	2,780	2,780	-	(640)	(640)
Marble Volunteer Fire	18,541	96	-	-	-	96	127	4,181	-	8,990	13,298	2,674	(4,004)	(1,330)
Marianna Volunteer Fire	70,767	368	-	-	4	372	485	15,957	-	8,495	24,937	10,207	(5,154)	5,053
Marianna Volunteer Police	-	-	-	-	68	68	-	-	-	826	826	-	(3,002)	(3,002)
Marion Volunteer Fire	153,004	795	-	-	21,824	22,619	1,049	34,501	-	-	35,550	22,069	207	22,276
Marion Volunteer Police	46,353	241	-	-	8,113	8,354	318	10,452	-	122	10,892	6,686	6,123	12,809
Marked Tree Volunteer Fire	110,822	576	-	-	8,075	8,651	760	24,989	-	6,599	32,348	15,984	(400)	15,584
Mamaduoke Volunteer Fire	83,822	435	-	-	11,810	12,245	575	18,901	-	7,366	26,842	12,090	(2,108)	9,982
Mamaduoke Volunteer Police	18,351	95	-	-	6,145	6,240	126	4,138	-	2,723	6,987	2,647	4,555	7,202
Marshall Volunteer Fire	78,800	409	-	-	1,118	1,527	540	17,769	-	11,906	30,215	11,366	(5,160)	6,206
Marshall Volunteer Police	9,271	48	-	-	-	48	64	2,090	-	333	2,487	1,337	(201)	1,136
Marvell Volunteer Fire	92,706	482	-	-	3,431	3,913	636	20,904	-	729	22,269	13,372	(903)	12,469
Marvell Volunteer Police	4,635	24	-	-	-	24	32	1,045	-	6,452	7,529	669	(6,115)	(5,446)
Maumelle Volunteer Fire	46,353	241	-	-	-	241	318	10,452	-	13,272	24,042	6,686	(13,587)	(6,901)
Mayflower Volunteer Fire	83,357	433	-	-	6,369	6,802	572	18,796	-	2,850	22,218	12,023	9,023	21,046
Mayflower Volunteer Police	28,467	148	-	-	11,103	11,251	195	6,419	-	1,300	7,914	4,106	3,592	7,698
Maynard Volunteer Fire	55,434	288	-	-	2,379	2,667	380	12,500	-	1,367	14,247	7,996	3,130	11,126
McCrary Volunteer Fire	110,822	576	-	-	827	1,403	760	24,989	-	6,464	32,213	15,984	(3,650)	12,334
McCrary Volunteer Police	4,635	24	-	-	-	24	32	1,045	-	2,810	3,887	669	(3,126)	(2,457)
McGehee Volunteer Fire	102,134	531	-	-	4,083	4,614	700	23,030	-	16,993	40,723	14,731	652	15,383
McGehee Volunteer Police	-	-	-	-	-	-	-	-	-	-	-	-	(835)	(835)
McNeil Volunteer Fire	50,949	265	-	-	-	265	349	11,488	-	5,554	17,391	7,349	(4,841)	2,508
McRae Volunteer Fire	36,965	192	-	-	417	609	253	8,335	-	6,675	15,263	5,332	(7,766)	(2,434)
Melbourne Volunteer Fire	73,471	382	-	-	3,662	4,044	504	16,567	-	6,708	23,779	10,597	(3,029)	7,568
Melrose Volunteer Fire	45,273	235	-	-	1,369	1,604	310	10,208	-	5,182	15,700	6,530	1,570	8,100
Mena Volunteer Fire	84,090	437	-	-	1,443	1,880	577	18,961	-	9,564	29,102	12,129	10,687	22,816
Midland Volunteer Fire	57,477	299	-	-	19,973	20,272	394	12,960	-	2,841	16,195	8,290	5,223	13,513
Milo Volunteer Fire	92,163	479	-	-	79,949	80,428	632	20,782	-	-	21,414	13,293	33,933	47,226

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Volunteer

As of and for the Year Ended December 31, 2020

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Mineral Springs Volunteer Fire	\$ 64,894	\$ 337	\$ -	\$ -	\$ 3,487	\$ 3,824	\$ 445	\$ 14,633	\$ -	\$ 5,251	\$ 20,329	\$ 9,360	\$ 684	\$ 10,044
Monette Volunteer Fire	96,877	503	-	-	5,293	5,796	664	21,845	-	-	22,509	13,973	9,344	23,317
Monticello Volunteer Fire	59,565	309	-	-	4,823	5,132	408	13,431	-	3,314	17,153	8,591	2,617	11,208
Montrose Volunteer Fire	32,565	169	-	-	2,424	2,593	223	7,343	-	1,115	8,681	4,697	(2,240)	2,457
Morning Star Fpa	80,077	416	-	-	4,660	5,076	549	18,056	-	26,677	45,282	11,550	920	12,470
Morning Star Volunteer Fire	37,082	193	-	-	3,282	3,475	254	8,362	-	1,127	9,743	5,349	(373)	4,976
Moro Volunteer Fire	23,177	120	-	-	2,245	2,365	159	5,226	-	502	5,887	3,343	920	4,263
Morrilton Volunteer Fire	133,998	696	-	-	-	696	919	30,215	-	7,598	38,732	19,327	(4,465)	14,862
Morrison Volunteer Fire	82,473	428	-	-	71,544	71,972	566	18,597	-	-	19,163	11,896	30,365	42,261
Morrow Volunteer Fire	69,647	362	-	-	9,931	10,293	478	15,705	-	114	16,297	10,046	4,695	14,741
Mount Holly Volunteer Fire	83,206	432	-	-	9,294	9,726	571	18,762	-	2,352	21,685	12,001	3,258	15,259
Mount Ida Volunteer Fire	92,012	478	-	-	9,549	10,027	631	20,748	-	-	21,379	13,271	10,497	23,768
Mountain Home Volunteer Fire	46,936	244	-	-	3,442	3,686	322	10,583	-	11,477	22,382	6,770	2,266	9,036
Mountain Home Volunteer Police	27,773	144	-	-	3,072	3,216	190	6,262	-	2,868	9,320	4,006	(4,393)	(387)
Mountain Pine Volunteer Police	14,331	74	-	-	7,984	8,058	98	3,232	-	-	3,330	2,067	4,137	6,204
Mountain View Volunteer Fire	129,245	671	-	-	2,826	3,497	886	29,143	-	3,538	33,567	18,642	4,287	22,929
Mountain View Volunteer Police	8,884	46	-	-	581	627	61	2,003	-	11,374	13,438	1,281	(4,739)	(3,458)
Mountainburg Volunteer Fire	115,961	602	-	-	-	602	795	26,148	-	38,224	65,167	16,726	(16,563)	163
Mountainburg Volunteer Police	13,906	72	-	-	1,817	1,889	95	3,136	-	16,203	19,434	2,006	(8,456)	(6,450)
Mt Judea Area Volunteer Fire	115,883	602	-	-	5,119	5,721	795	26,130	-	1,115	28,040	16,714	2,623	19,337
Mulberry Volunteer Fire	117,120	608	-	-	6,050	6,658	803	26,409	-	6,125	33,337	16,893	(4,574)	12,319
Murfreesboro Volunteer Fire	56,010	291	-	-	4,114	4,405	384	12,630	-	9,682	22,696	8,079	(3,355)	4,724
Nashville Volunteer Fire	97,649	507	-	-	4,827	5,334	670	22,019	-	958	23,647	14,085	57	14,142
Natural Dam Volunteer Fire	18,928	98	-	-	-	98	130	4,268	-	329	4,727	2,730	(1,871)	859
New Blaine Rural Volunteer Fire	74,086	385	-	-	7,173	7,558	508	16,706	-	15,052	32,266	10,686	(4,302)	6,384
Newark Volunteer Fire	78,840	410	-	-	-	410	541	17,777	-	9,934	28,252	11,371	(6,687)	4,684
Newport Volunteer Fire	41,914	218	-	-	619	837	287	9,451	-	12,300	22,038	6,046	(5,383)	663
Newport Volunteer Police	4,635	24	-	-	-	24	32	1,045	-	5,552	6,629	669	(3,738)	(3,069)
Ninrod/Aplin Volunteer Fire	41,875	218	-	-	-	218	287	9,442	-	2,055	11,784	6,040	5,526	11,566
Nob Hill Volunteer Fire	116,079	603	-	-	30,906	31,509	796	26,174	-	11,807	38,777	16,743	10,832	27,575
Norfolk Volunteer Police	6,207	32	-	-	2,929	2,961	43	1,400	-	133	1,576	895	1,769	2,664
Norman Volunteer Fire	37,429	194	-	-	-	194	257	8,440	-	3,653	12,350	5,399	(2,099)	3,300
Norphlet Volunteer Fire	74,283	386	-	-	535	921	509	16,750	-	5,178	22,437	10,714	(882)	9,832
Norphlet Volunteer Police	8,884	46	-	-	-	46	61	2,003	-	669	2,733	1,281	(350)	931
North Crossett Volunteer Fire	73,779	383	-	-	-	383	506	16,636	-	7,878	25,020	10,642	(3,265)	7,377
North Pulaski Fpd	146,012	759	-	-	31,017	31,776	1,001	32,924	-	17,174	51,099	21,060	2,036	23,096
Northeast Benton Co.	226,011	1,174	-	-	47,633	48,807	1,550	50,963	-	-	52,513	32,599	28,364	60,963
Northeast Greene County Fire District	72,076	374	-	-	-	374	494	16,252	-	40,704	57,450	10,396	(13,119)	(2,723)
Northeast Lakeside Volunteer Fire	65,091	338	-	-	1,968	2,306	446	14,677	-	1,479	16,602	9,388	(1,608)	7,780
Northeast Saline County Fire	37,082	193	-	-	15,111	15,304	254	8,362	-	1,320	9,936	5,349	3,646	8,995
Northside Volunteer Fire (15318)	41,718	217	-	-	-	217	286	9,407	-	4,175	13,868	6,017	(3,139)	2,878
Northside Volunteer Fire (15296)	106,808	555	-	-	5,281	5,836	732	24,084	-	1,571	26,387	15,406	4,010	19,416
Oak Grove Fire Protection Dist. #25	64,816	337	-	-	-	337	444	14,615	-	8,127	23,186	9,349	(8,065)	1,284
Oak Grove Volunteer Fire	36,271	188	-	-	4,437	4,625	249	8,179	-	176	8,604	5,232	4,920	10,152
Oil Trough Volunteer Fire	69,916	363	-	-	-	363	479	15,765	-	22,293	38,537	10,084	(14,269)	(4,185)
Ola Volunteer Fire	50,988	265	-	-	-	265	350	11,497	-	4,435	16,282	7,354	(3,306)	4,048

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Volunteer

As of and for the Year Ended December 31, 2020

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Ola Volunteer Police	\$ 8,806	\$ 46	\$ -	\$ -	\$ 3,281	\$ 3,327	\$ 60	\$ 1,986	\$ -	\$ -	\$ 2,046	\$ 1,270	\$ (70)	\$ 1,200
Oppelo Volunteer Fire	65,510	340	-	-	936	1,276	449	14,772	-	19,795	35,016	9,449	(7,280)	2,169
Oppelo Volunteer Police	4,635	24	-	-	3,952	3,976	32	1,045	-	1,077	669	669	1,687	2,356
Osecola Volunteer Fire	23,406	122	-	-	-	122	160	5,278	-	6,880	12,318	3,376	(6,910)	(3,534)
Osecola Volunteer Police	27,426	142	-	-	683	825	188	6,184	-	1,301	7,673	3,956	1,438	5,394
Ouachita Co Fd #1	55,702	289	-	-	1,911	2,200	382	12,560	-	13,938	26,880	8,034	(5,173)	2,861
Oxley Volunteer Fire	36,271	188	-	-	-	188	249	8,179	-	2,035	10,463	5,232	1,939	7,171
Ozark Volunteer Fire	79,226	412	-	-	2,169	2,581	543	17,864	-	6,960	25,367	11,427	(9,893)	1,534
Ozark Volunteer Police	27,890	145	-	-	-	145	191	6,289	-	5,813	12,293	4,023	(3,728)	295
Pangburn Volunteer Fire	126,430	657	-	-	19,512	20,169	867	28,508	-	29,375	18,236	18,236	8,226	26,462
Pangburn Volunteer Police	4,517	23	-	-	1,375	1,398	31	1,019	-	2,781	3,831	652	1,238	1,890
Paragould Volunteer Fire	42,222	219	-	-	7,946	8,165	290	9,521	-	429	10,240	6,090	4,922	11,012
Paragould Volunteer Police	36,814	191	-	-	2,743	2,934	252	8,301	-	249	8,802	5,310	816	6,126
Paris Volunteer Fire	78,643	409	-	-	585	994	539	17,733	-	2,873	21,145	11,343	361	11,704
Parkin Volunteer Fire	59,644	310	-	-	2,178	2,488	409	13,449	-	724	14,582	8,603	1,889	10,492
Parks Volunteer Fire	-	-	-	-	-	-	-	-	-	10,996	10,996	-	(7,017)	(7,017)
Parthenon Volunteer Fire	37,894	197	-	-	-	197	260	8,545	-	4,732	13,537	5,466	(3,119)	2,347
Patterson Volunteer Fire	60,220	313	-	-	2,405	2,718	413	13,579	-	3,910	17,902	8,686	(749)	7,937
Patterson Volunteer Police	9,231	48	-	-	4	52	63	2,082	-	289	2,434	1,331	(977)	354
Pea Ridge Volunteer Fire	196,654	1,022	-	-	27,853	28,875	1,348	44,343	-	3,506	49,197	28,364	10,985	39,349
Pea Ridge Volunteer Police	8,806	46	-	-	3,587	3,633	60	1,986	-	112	2,158	1,270	1,441	2,711
Peel Volunteer Fire & Rescue	69,877	363	-	-	3,313	3,676	479	15,756	-	5,715	21,950	10,079	(593)	9,486
Perryville Volunteer Fire	50,831	264	-	-	-	264	349	11,462	-	15,286	27,097	7,332	(6,838)	494
Philadelphia Volunteer Fire	64,279	334	-	-	4,450	4,784	441	14,494	-	14,062	28,997	9,271	(3,692)	5,579
Piggott Volunteer Fire	102,206	531	-	-	3,954	4,485	701	23,046	-	2,105	25,852	14,742	(1,639)	13,103
Pine Bluff Volunteer Police	27,543	143	-	-	2,310	2,453	189	6,211	-	7,433	13,833	3,973	(10,379)	(6,406)
Pine Ridge Volunteer Fire	23,177	120	-	-	-	120	159	5,226	-	3,475	8,860	3,343	(1,924)	1,419
Pine Village Volunteer Fire	61,339	319	-	-	15,123	15,442	421	13,831	-	5,324	19,576	8,847	(997)	7,850
Pineville Volunteer Fire	124,846	649	-	-	4,785	5,434	856	28,151	-	1,434	30,441	18,007	3,856	21,863
Piney Point Volunteer Fire	68,292	355	-	-	44,449	44,804	468	15,399	-	-	15,867	9,850	21,105	30,955
Plainview Volunteer Fire	85,563	445	-	-	505	950	587	19,294	-	10,640	30,521	12,341	(4,434)	7,907
Pleasant Plains Volunteer Fire	88,228	458	-	-	6,200	6,658	605	19,894	-	9,274	29,773	12,726	(5,258)	7,468
Plumerville Volunteer Fire	60,220	313	-	-	3,354	3,667	413	13,579	-	11,777	25,769	8,686	(3,846)	4,840
Pocahontas Volunteer Fire	79,069	411	-	-	3,760	4,171	542	17,829	-	8,828	27,199	11,405	(1,331)	10,074
Pocahontas Volunteer Police	32,408	168	-	-	9,397	9,565	222	7,308	-	4,866	12,396	4,674	5,599	10,273
Ponca Volunteer Fire	37,082	193	-	-	8,230	8,423	254	8,362	-	2,162	10,778	5,349	(378)	4,971
Portland Volunteer Fire	23,177	120	-	-	-	120	159	5,226	-	1,560	6,945	3,343	(1,904)	1,439
Pottsville Volunteer Fire	88,765	461	-	-	4,722	5,183	609	20,015	-	3,846	24,470	12,803	1,312	14,115
Pottsville Volunteer Police	14,947	78	-	-	7,824	7,902	102	3,370	-	3,351	6,823	2,156	2,557	4,713
Prairie Grove Volunteer Fire	115,654	601	-	-	5,238	5,839	793	26,079	-	901	27,773	16,681	2,971	19,652
Prairie Grove Volunteer Police	14,135	73	-	-	-	73	97	3,187	-	926	4,210	2,039	929	2,968
Prescott Volunteer Fire	50,988	265	-	-	-	265	350	11,497	-	3,997	15,844	7,354	(5,303)	2,051
Pulaski Co Volunteer Fire	36,428	189	-	-	5,050	5,239	250	8,214	-	17,927	26,391	5,254	(6,602)	(1,348)
Pyatt Rural Fire & Def Assoc	64,626	336	-	-	1,935	2,271	443	14,572	-	651	15,666	9,321	940	10,261
Quail Creek Volunteer Fire	32,179	167	-	-	15,157	15,324	221	7,256	-	2,813	10,290	4,641	6,176	10,817
Quitman Volunteer	80,267	417	-	-	69,629	70,046	550	18,099	-	-	18,649	11,577	29,553	41,130

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Volunteer

As of and for the Year Ended December 31, 2020

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Ravenden Volunteer Fire	\$ 64,894	\$ 337	\$ -	\$ -	\$ 18,032	\$ 18,369	\$ 445	\$ 14,633	\$ -	\$ 12,882	\$ 27,960	\$ 9,360	\$ 1,191	\$ 10,551
Rector Volunteer Fire	106,998	556	-	-	4,434	4,990	734	24,127	-	16,603	41,464	15,433	(3,335)	12,098
Rector Volunteer Police	9,271	48	-	-	-	48	64	2,090	-	4,459	6,613	1,337	(421)	916
Redfield Volunteer Fire	133,730	695	-	-	14,585	15,280	917	30,155	-	1,315	32,387	19,289	9,762	29,051
Redfield Volunteer Police	9,271	48	-	-	8	56	64	2,090	-	508	2,662	1,337	(228)	1,109
Richwood Volunteer Fire	27,812	144	-	-	-	144	191	6,271	-	5,148	11,610	4,011	(3,191)	820
Rison Volunteer Fire	83,246	432	-	-	7,009	7,441	571	18,771	-	113	19,455	12,007	4,962	16,969
Riverdale Volunteer Fire	22,830	119	-	-	-	119	157	5,148	-	9,355	14,660	3,293	(4,203)	(910)
Rockport Volunteer Fire	60,567	315	-	-	3,190	3,505	415	13,657	-	10,852	24,924	8,736	(2,874)	5,862
Rogers Volunteer Police	-	-	-	-	2,327	2,327	-	-	-	3,848	3,848	-	(359)	-
Rondo Volunteer Fire	9,271	48	-	-	127	175	64	2,090	-	588	2,742	1,337	(237)	1,100
Rose Bud Volunteer Fire	97,302	505	-	-	11,482	11,987	667	21,941	-	2,138	24,746	14,034	4,984	19,018
Ross Van Ness - Wellford Volunteer Fire	73,818	383	-	-	3,612	3,995	506	16,645	-	9,699	26,850	10,647	(2,466)	8,181
Round Mountain Volunteer Fire	102,671	533	-	-	6,626	7,159	704	23,151	-	2,710	26,565	14,809	(3,529)	11,280
Ruddell Hill Volunteer Fire	36,775	191	-	-	476	667	252	8,292	-	8,300	16,844	5,304	(5,244)	60
Rudd's Crossing Volunteer Fire	46,353	241	-	-	-	241	318	10,452	-	4,306	15,076	6,686	(2,428)	4,258
Russell Volunteer Fire	46,353	241	-	-	4,181	4,422	318	10,452	-	12,085	22,855	6,686	(11,442)	(4,756)
Salem Volunteer Fire	106,455	553	-	-	559	1,112	730	24,004	-	3,840	28,574	15,355	(1,005)	14,350
Salem-Saline County Volunteer	134,234	697	-	-	11,933	12,630	920	30,268	-	615	31,803	19,361	4,460	23,821
Saratoga Volunteer Fire	9,271	48	-	-	-	48	64	2,090	-	5,514	7,668	1,337	(3,045)	(1,708)
Sardis Fire Protection District	64,082	333	-	-	3,402	3,735	439	14,450	-	10,254	25,143	9,243	(3,027)	6,216
Scotland Area Fire & Emergency	83,246	432	-	-	-	432	571	18,771	-	3,159	22,501	12,007	12,090	24,097
Scott Volunteer Fire	42,798	222	-	-	1,947	2,169	293	9,650	-	775	10,718	6,173	(3,640)	2,533
Seranton Rural Volunteer Fire	78,643	409	-	-	17	426	539	17,733	-	2,875	21,147	11,343	(2,482)	8,861
Se Jefferson Co Volunteer Fire	42,065	219	-	-	-	219	288	9,485	-	2,605	12,378	6,067	(551)	5,516
Searcy Volunteer Fire	9,271	48	-	-	-	48	64	2,090	-	333	2,487	1,337	(201)	1,136
Searcy Volunteer Police	32,565	169	-	-	-	169	223	7,343	-	8,918	16,484	4,697	(111)	4,586
Sedgwick Fire Improvement Dist.	32,486	169	-	-	1,078	1,247	223	7,325	-	8,738	16,286	4,686	(700)	3,986
Shady Grove Fire & Rescue	41,410	215	-	-	616	831	284	9,337	-	4,444	14,065	5,973	(1,072)	4,901
Shannon Hills Volunteer Fire	59,022	307	-	-	9,836	10,143	405	13,309	-	10,496	24,210	8,513	(9,106)	(593)
Shannon Hills Volunteer Police	18,541	96	-	-	-	96	127	4,181	-	8,128	12,436	2,674	(3,432)	(758)
Shaw Volunteer Fire Protection	64,776	337	-	-	1,402	1,739	444	14,606	-	6,795	21,845	9,343	1,058	10,401
Sheridan Volunteer Fire	129,946	675	-	-	10,482	11,157	891	29,301	-	21,366	51,558	18,743	(12,068)	6,675
Siloam Springs Volunteer Fire	18,502	96	-	-	8,088	8,184	127	4,172	-	3,148	7,447	2,669	(1,943)	726
Sixth District Volunteer Fire	79,730	414	-	-	3,493	3,907	547	17,978	-	34,800	53,325	11,500	(6,305)	5,195
Smackover Volunteer Fire	91,776	477	-	-	4,949	5,426	629	20,695	-	6,020	27,344	13,237	(868)	12,369
Smackover Volunteer Police	4,406	23	-	-	2,507	2,530	30	994	-	299	1,323	636	1,237	1,873
Snyrna Volunteer Fire	35,924	187	-	-	5,987	6,174	246	8,100	-	8,251	16,597	5,181	(3,612)	1,569
Snowball Volunteer Fire	61,189	318	-	-	3,483	3,801	420	13,797	-	4,071	18,288	8,826	(2,806)	6,020
South Carroll Co Fire Assoc	74,165	385	-	-	590	975	509	16,723	-	2,576	19,808	10,697	1,341	12,038
South Greene County Volunteer Fire	61,032	317	-	-	-	317	418	13,762	-	20,589	34,769	8,803	(15,333)	(6,530)
South Mountain Volunteer Fire	40,173	209	-	-	-	209	275	9,058	-	2,837	12,170	5,794	(1,475)	4,319
Southbend Volunteer Fire	112,485	584	-	-	10,005	10,589	771	25,364	-	5,488	31,623	16,224	16,541	32,765
Southridge Volunteer Fire	83,357	433	-	-	13,903	14,336	572	18,796	-	1,869	21,237	12,023	23,508	35,531
Southside Volunteer Fire	121,101	629	-	-	446	1,075	830	27,307	-	3,588	31,725	17,467	(294)	17,173
Sparkman Volunteer Fire	46,392	241	-	-	3,926	4,167	318	10,461	-	13,510	24,289	6,691	(6,616)	75

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Volunteer

As of and for the Year Ended December 31, 2020

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Sparkman Volunteer Police	\$ 13,906	\$ 72	\$ -	\$ -	\$ 684	\$ 756	\$ 95	\$ 3,136	\$ -	\$ 434	\$ 3,665	\$ 2,006	\$ 289	\$ 2,295
St. Francis Volunteer Fire	22,790	118	-	-	3,045	3,163	156	5,139	-	106	5,401	3,287	1,141	4,428
Stamps Volunteer Fire	101,551	528	-	-	9,684	10,212	696	22,899	-	1,856	25,451	14,647	894	15,541
Star City Volunteer Fire	83,436	433	-	-	-	433	572	18,814	-	9,711	29,097	12,034	(5,833)	6,201
Star City Volunteer Police	4,635	24	-	-	2,506	2,530	32	1,045	-	100	1,177	669	(1,231)	(562)
Stephens Volunteer Fire	59,951	311	-	-	1,330	1,641	411	13,518	-	5,389	19,318	8,647	597	9,244
Strawberry Volunteer Fire	55,781	290	-	-	6,460	6,750	382	12,578	-	15,308	28,268	8,046	(4,086)	3,960
Strickler Volunteer Fire	37,082	193	-	-	-	193	254	8,362	-	1,331	9,947	5,349	(805)	4,544
Strong Volunteer Fire	86,722	451	-	-	9,078	9,529	595	19,555	-	3,076	23,226	12,508	3,280	15,788
Stuttgart Volunteer Fire	14,371	75	-	-	2,834	2,909	99	3,240	-	3,640	6,979	2,073	(1,477)	596
Sulphur Rock Area Volunteer Fire	46,353	241	-	-	38,967	39,208	318	10,452	-	-	10,770	6,686	16,726	23,412
Sulphur Springs Volunteer Fire	28,198	146	-	-	-	146	193	6,358	-	2,707	9,258	4,067	914	4,981
Sulphur Springs Volunteer Police	22,830	119	-	-	19,663	19,782	157	5,148	-	-	5,305	3,293	8,359	11,652
Summit Volunteer Fire	78,761	409	-	-	15,721	16,130	540	17,760	-	-	18,300	11,360	5,402	16,762
Sunnyland Rural Volunteer Fire	54,773	285	-	-	-	285	376	12,351	-	2,734	15,461	7,900	(670)	7,230
Sunset Rural Volunteer Fire	41,718	217	-	-	-	217	286	9,407	-	1,460	11,153	6,017	(896)	5,121
Sweet Home Volunteer Fire	-	-	-	-	-	-	-	-	-	3,408	3,408	-	(2,835)	(2,835)
Swifton Volunteer Fire	62,308	324	-	-	1,704	2,028	427	14,050	-	8,354	22,831	8,987	(4,930)	4,057
Swifton Volunteer Police	196	1	-	-	476	477	1	44	-	566	611	28	(4)	24
Taylor Volunteer Fire	39,053	203	-	-	-	203	268	8,806	-	7,223	16,297	5,633	(5,671)	(38)
Texarkana Volunteer Police	4,635	24	-	-	729	753	32	1,045	-	163	1,240	669	1,307	1,976
Thomton Volunteer Fire	55,120	286	-	-	14,578	14,864	378	12,429	-	5,726	18,533	7,950	5,336	13,286
Tillar Volunteer Fire	64,894	337	-	-	3,903	4,240	445	14,633	-	1,607	16,685	9,360	4,902	14,262
Timbo Volunteer Fire	95,292	495	-	-	4,863	5,358	653	21,487	-	1,216	23,356	13,745	6,803	20,548
Tinsman Volunteer Fire	21,245	110	-	-	1,945	2,055	146	4,791	-	3,758	8,695	3,064	(2,222)	842
Tontitown Area Volunteer Fire	112,020	582	-	-	6,435	7,017	768	25,259	-	7,020	33,047	16,157	(3,977)	12,180
Tontitown Volunteer Fire	-	-	-	-	610	610	-	-	-	2,566	2,566	-	(64)	(64)
Tontitown Volunteer Police	54,000	281	-	-	11,735	12,016	370	12,176	-	2,707	15,253	7,789	(2,275)	5,514
Town of St. Charles Volunteer	46,353	241	-	-	-	241	318	10,452	-	2,379	13,149	6,686	6,287	12,973
Tracy Area Volunteer Fire	73,432	381	-	-	9,923	10,304	504	16,558	-	6,171	23,233	10,591	(2,372)	8,219
Trumann Volunteer Fire	64,855	337	-	-	4,210	4,547	445	14,624	-	3,377	18,446	9,354	(1,880)	7,474
Trumann Volunteer Police	9,467	49	-	-	5,772	5,821	65	2,135	-	4,150	6,350	1,365	595	1,960
Tuckerman Volunteer Fire	122,063	634	-	-	30,755	31,389	837	27,524	-	691	29,052	17,606	10,134	27,740
Tuckerman Volunteer Police	19,006	99	-	-	675	774	130	4,286	-	315	4,731	2,741	1,893	4,634
Tull Fire & Rescue	40,827	212	-	-	-	212	280	9,206	-	7,692	17,178	5,889	(5,704)	185
Turrell Volunteer Fire	13,906	72	-	-	1,355	1,427	95	3,136	-	484	3,715	2,006	2,439	4,445
Turtle Creek Volunteer Fire	106,998	556	-	-	63,695	64,251	734	24,127	-	-	24,861	15,433	31,645	47,078
Tyronza Volunteer Fire	87,992	457	-	-	10,492	10,949	603	19,841	-	364	20,808	12,692	4,396	17,088
Tyronza Volunteer Police	17,965	93	-	-	9,000	9,093	123	4,051	-	-	4,174	2,591	4,621	7,212
Umpire Volunteer Fire	29,200	152	-	-	-	152	200	6,584	-	10,498	17,282	4,212	(4,311)	(99)
Valley Springs Volunteer Fire	64,934	337	-	-	3,512	3,849	445	14,642	-	19,366	34,453	9,366	(4,130)	5,236
Van Buren Volunteer Police	23,524	122	-	-	3,717	3,839	161	5,304	-	1,531	6,996	3,393	244	3,637
Vandervoort Rural Volunteer Fire	50,988	265	-	-	-	265	350	11,497	-	5,982	17,829	7,354	(2,904)	4,450
Velvet Ridge Fire Protection District	61,189	318	-	-	1,730	2,048	420	13,797	-	495	14,712	8,826	2,805	11,631
Vilonia Volunteer Fire	103,293	537	-	-	10,578	11,115	708	23,291	-	15,828	39,827	14,899	(10,524)	4,375
Vilonia Volunteer Police	4,635	24	-	-	571	595	32	1,045	-	9,704	10,781	669	(5,871)	(5,202)

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Volunteer

As of and for the Year Ended December 31, 2020

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Viola Volunteer Fire	\$ 42,261	\$ 220	\$ -	\$ -	\$ 2,586	\$ 2,806	\$ 290	\$ 9,529	\$ -	\$ 11,764	\$ 21,583	\$ 6,096	\$ (2,721)	\$ 3,375
Wabaska Volunteer Fire	27,308	142	-	-	645	787	187	6,158	-	4,154	10,499	3,939	(839)	3,100
Waldo Volunteer Fire	9,578	50	-	-	-	50	66	2,160	-	11,553	13,779	1,382	(15,271)	(13,889)
Waldo Volunteer Police	9,271	48	-	-	3,886	3,934	64	2,090	-	43	2,197	1,337	843	2,180
Waldron Volunteer Fire	79,573	413	-	-	-	413	546	17,943	-	6,538	25,027	11,477	(4,148)	7,329
Walnut Ridge Volunteer Fire	55,820	290	-	-	-	290	383	12,587	-	8,652	21,622	8,051	(5,272)	2,779
Walnut Ridge Volunteer Police	13,906	72	-	-	641	713	95	3,136	-	8,590	11,821	2,006	(973)	1,033
Ward Volunteer Fire	51,414	267	-	-	2,736	3,003	353	11,593	-	2,892	14,838	7,416	(625)	6,791
Ward Volunteer Police	23,563	122	-	-	2,785	2,907	162	5,313	-	2,119	7,594	3,399	(84)	3,315
Warren Volunteer Fire	130,679	679	-	-	3,255	3,934	896	29,467	-	29,229	59,592	18,849	(8,776)	10,073
Washington Volunteer Fire	46,549	242	-	-	22,793	23,035	319	10,496	-	20	10,835	6,714	8,886	15,600
Water Valley Volunteer Fire	64,508	335	-	-	-	335	442	14,546	-	7,434	22,422	9,304	(5,537)	3,767
Watson Chapel Volunteer Fire	69,412	361	-	-	11,544	11,905	476	15,652	-	75,242	91,370	10,012	(14,753)	(4,741)
Wedington Volunteer Fire	126,312	656	-	-	6,576	7,232	866	28,482	-	4,590	33,938	18,219	(3,832)	14,387
Weiner Volunteer Fire	65,012	338	-	-	1,213	1,551	446	14,659	-	2,119	17,224	9,377	475	9,852
Weiner Volunteer Police	-	-	-	-	4,549	4,549	-	-	-	7,661	7,661	-	(718)	(718)
Wescon Volunteer Fire	103,136	536	-	-	1,026	1,562	707	23,256	-	5,474	29,437	14,876	(666)	14,210
Wesley Volunteer Fire	37,082	193	-	-	6,305	6,498	254	8,362	-	6,191	14,807	5,349	(3,393)	1,956
West Fork Volunteer Fire	148,795	773	-	-	-	773	1,020	33,551	-	14,923	49,494	21,462	1,430	22,892
West Fork Volunteer Police	37,082	193	-	-	1,394	1,587	254	8,362	-	5,120	13,736	5,349	1,846	7,195
West Memphis Volunteer Police	50,988	265	-	-	22,404	22,669	350	11,497	-	26	11,873	7,354	8,728	16,082
West Point Volunteer Fire	27,812	144	-	-	-	144	191	6,271	-	8,873	15,335	4,011	(4,870)	(859)
West Pulaski Volunteer Fire	215,352	1,119	-	-	34,258	35,377	1,477	48,559	-	37,454	87,490	31,061	6,933	37,994
Western Greene Co Fire	112,177	583	-	-	-	583	769	25,295	-	8,765	34,829	16,180	(5,668)	10,512
Western Grove Volunteer Fire	97,957	509	-	-	7,089	7,598	672	22,088	-	-	22,760	14,129	6,529	20,658
Wheatley Volunteer Fire	37,469	195	-	-	-	195	257	8,449	-	6,660	15,366	5,404	(6,936)	(1,532)
Wheatley Volunteer Police	-	-	-	-	-	-	-	-	-	-	-	-	(1,595)	(1,595)
Wheeler Volunteer Fire	88,614	460	-	-	961	1,421	608	19,981	-	12,089	32,678	12,781	(6,013)	6,768
White Bluff-Rye Hill Volunteer	111,058	577	-	-	3,322	3,899	762	25,042	-	8,153	33,957	16,018	3,484	19,502
White Hall Volunteer Fire	69,837	363	-	-	2,091	2,454	479	15,748	-	13,359	29,586	10,073	(3,678)	6,395
White Hall Volunteer Police	13,906	72	-	-	11,663	11,735	95	3,136	-	3,231	2,006	5,011	7,017	7,017
Whitehouse Volunteer Fire	78,957	410	-	-	5,009	5,419	541	17,804	-	6,139	24,484	11,388	4,458	15,846
Wickes Rvfd #2	31,714	165	-	-	6,340	6,505	217	7,151	-	26	7,394	4,574	2,571	7,145
Williams Junction Volunteer Fire	36,775	191	-	-	-	191	252	8,292	-	1,597	10,141	5,304	(1,761)	3,543
Wilmar Volunteer Fire	32,447	169	-	-	-	169	222	7,316	-	9,283	16,821	4,680	(3,488)	1,192
Wilnot Volunteer Fire	46,314	241	-	-	-	241	318	10,443	-	3,581	14,342	6,680	(3,040)	3,640
Wilson Volunteer Fire	29,940	156	-	-	-	156	205	6,751	-	13,901	20,857	4,318	(8,051)	(3,733)
Wilton Volunteer Fire	51,643	268	-	-	7,724	7,992	354	11,645	-	2,733	14,732	7,449	(2,622)	4,827
Winchester Volunteer Fire	23,641	123	-	-	4,096	4,219	162	5,331	-	4,535	10,028	3,410	6,112	9,522
Woodlawn Volunteer Fire	74,165	385	-	-	7,278	7,663	509	16,723	-	2,380	19,612	10,697	435	11,132
Wright-Pastoria Volunteer Fire	46,353	241	-	-	1,955	2,196	318	10,452	-	4,176	14,946	6,686	3,323	10,009
Wynne Volunteer Fire	64,279	334	-	-	1,808	2,142	441	14,494	-	801	15,736	9,271	98	9,369
Wynne Volunteer Police	308	2	-	-	974	976	2	69	-	2,773	2,844	44	83	127
Y-City Volunteer Fire	46,006	239	-	-	-	239	315	10,374	-	2,017	12,706	6,636	(1,942)	4,694
Yellville Volunteer Fire	69,994	364	-	-	423	787	480	15,783	-	10,476	26,739	10,096	(4,816)	5,280
Zinc Volunteer Fire	50,720	263	-	-	11,917	12,180	348	11,437	-	-	11,785	7,316	5,688	13,004
	<u>\$ 35,582,812</u>	<u>\$ 184,856</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,290,016</u>	<u>\$ 4,474,872</u>	<u>\$ 243,993</u>	<u>\$ 8,023,510</u>	<u>\$ -</u>	<u>\$ 4,629,642</u>	<u>\$ 12,897,145</u>	<u>\$ 5,132,315</u>	<u>\$ (246,100)</u>	<u>\$ 4,886,215</u>

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Notes to the Schedules of Employer Allocations and
Schedules of Pension Amounts by Employer
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Note 1: Plan Description and Reporting Entity

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

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

Benefits

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

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

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

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- c. In no event will the total of *a.* plus *b.* exceed, at time of retirement, 100% of such final average pay; plus
- d. Effective July 1, 2019, for each year of volunteer service, \$6.96 per month, to a maximum of \$278.40 monthly.
- e. Before the date that the first payment of his annuity becomes due, but not thereafter, a member may elect in writing to receive his annuity as a life annuity or he may elect to have his life annuity reduced but not any temporary annuity which may be payable, and nominate a beneficiary in accordance with the provisions of one of four options. If a member does not elect an option, their annuity shall be paid to him or her as a life annuity.

Benefit Program 2: For each year of paid service rendered on or after the election date of Benefit Program 2 and resulting from employment in a position not also covered by Social Security, 3.28% of his or her final average pay, plus for each year of paid service rendered on or after the election date of Benefit Program 2 and resulting from employment in a position also covered by Social Security, 2.94% of his or her final average pay.

A member will receive disability benefits computed in the same manner as normal retirement benefits if the member has five or more years of credited service (or 10 years of actual service if hired on or after July 1, 2013) and terminates employment because of becoming totally and permanently disabled from non-duty related causes. If the disability is determined to be duty related, a benefit is 65% of the member's final average pay. Prior to that date, the benefit was computed as if the member had completed 25 years of service.

Deferred Retirement Option Plan (DROP): During 1993, the Arkansas General Assembly passed legislation (Acts 757 and 1004) allowing paid policemen and firefighters to elect to continue working for a period of 10 years past normal retirement age if a member of a local plan. In 2003, the Arkansas General Assembly passed legislation (Act 1734) affording paid members of LOPFI the same opportunity to continue working past normal retirement age with the maximum term being seven years.

This DROP is only available to participants having at least 20 years of paid service. In addition, Act 829 of 2015 allows up to 36 months of actual LOPFI volunteer service credit to be used towards DROP eligibility. The DROP member continues his payroll withholding, the employee's contribution is credited according to law to the defined benefit pension plan and the DROP, and the monthly benefits that would have been payable had the member elected to cease employment and receive a service retirement shall be paid into a separate DROP account.

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Contributions

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

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

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

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

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

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

Contributions

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

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Notes to the Schedules of Employer Allocations and
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Basis of Allocation

To facilitate the separate actuarial valuations, the System maintains separate accounts to identify additions, deductions and fiduciary net position applicable to each group. The allocation percentages presented for each group in the schedules of employer allocations are applied to amounts presented in the schedules of pension amounts by employer. The allocation percentages for each group as of December 31, 2020, are based on the ratio of each employer's contributions to total employer contributions of the group for the fiscal year ended December 31, 2020. The contributions used excluded contributions made for prior service, excess benefits and irregular payments. The employer allocation percentages have been rounded for presentation purposes. Therefore, use of these percentages to recalculate individual employer amounts presented in the schedules of pension amounts by employer may result in immaterial differences due to rounding.

Pension Expense and Amortization of Pension Expense

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

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

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

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Note 3: Collective Net Pension Liability

The components of the net pension liability of all entities participating in the cost-sharing pension plan at December 31, 2020, were as follows:

	<u>Paid</u>	<u>Volunteer</u>	<u>Total</u>
Total pension liability	\$ 3,094,818,981	\$ 144,039,300	\$ 3,238,858,281
Plan's fiduciary net position	<u>2,407,334,337</u>	<u>108,456,488</u>	<u>2,515,790,825</u>
Net pension liability	<u>\$ 687,484,644</u>	<u>\$ 35,582,812</u>	<u>\$ 723,067,456</u>
Plan's fiduciary net position as a percentage of total pension liability	77.79%	75.30%	77.68%

Actuarial Assumptions

The total pension liability as of December 31, 2020, was determined by an actuarial valuation as of December 31, 2020, using the following actuarial assumptions:

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

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Note 4: Combining Statement

The Plan's financial activities were included along with the financial activities of the agent multiple-employer plans administered by LOPFI in the statement of changes in fiduciary net position in LOPFI's Comprehensive Annual Financial Report for the year ended December 31, 2020. The combining statement for plans administered by the System is as follows:

	Cost-Sharing Multiple- Employer	Agent Multiple- Employer	Total
Additions			
Contributions			
Member contributions	\$ 26,577,992	\$ 16,845	\$ 26,594,837
Employer contributions	93,919,327	39,364,703	133,284,030
Local plan administrative mergers and paid military time	98,204	13,984,737	14,082,941
Total contributions	120,595,523	53,366,285	173,961,808
Net investment income	290,227,585	35,812,915	326,040,500
Total additions	410,823,108	89,179,200	500,002,308
Deductions			
Benefits paid to participants	97,656,316	58,439,542	156,095,858
Administrative expenses	3,492,486	442,922	3,935,408
Total deductions	101,148,802	58,882,464	160,031,266
Net Increase in Net Position Restricted for Pensions	309,674,306	30,296,736	339,971,042
Net Position Restricted for Pensions, Beginning of Year	2,206,116,519	268,395,062	2,474,511,581
Net Position Restricted for Pensions, End of Year	\$ 2,515,790,825	\$ 298,691,798	\$ 2,814,482,623

Note 5: Additional Financial Information

Additional financial information is located in LOPFI's Comprehensive Annual Financial Report for the year ended December 31, 2020, which can be found on LOPFI's website at www.lopfiprb.com.