

LOPFI Only GASB 68 Information
Proportionate Share of Deferred (Inflows) and Outflows
as of December 31, 2013

Employer	Employer Name	LOPFI Paid Police Service	LOPFI Paid Fire Service	LOPFI Vol Police Service	LOPFI Vol Fire Service
116	City of Alma	\$ -	\$ -	\$ -	\$ (11,302.00)
205	City of Altus	\$ (3,926.00)	\$ -	\$ (421.00)	\$ (5,326.00)
248	City of Altheimer	\$ (1,520.00)	\$ -	\$ -	\$ (1,860.00)
302	City of Amity	\$ (1,567.00)	\$ -	\$ (435.00)	\$ (11,270.00)
310	Antioch	\$ -	\$ -	\$ -	\$ (9,573.00)
345	Appleton Rural VFD	\$ -	\$ -	\$ -	\$ (6,929.00)
361	Arch Street FPD #16	\$ -	\$ -	\$ -	\$ (10,345.00)
418	City of Arkadelphia	\$ -	\$ (19,485.00)	\$ -	\$ (6,121.00)
507	City of Arkansas City	\$ -	\$ -	\$ -	\$ (4,768.00)
604	City of Ashdown	\$ (29,635.00)	\$ -	\$ (3,147.00)	\$ (9,964.00)
647	City of Ash Flat	\$ (3,708.00)	\$ (10,281.00)	\$ (1,697.00)	\$ (5,707.00)
701	City of Atkins	\$ (17,148.00)	\$ -	\$ -	\$ (12,586.00)
809	City of Augusta	\$ (19,525.00)	\$ -	\$ -	\$ (7,506.00)
825	City of Austin	\$ (4,037.00)	\$ -	\$ -	\$ (420.00)
833	Avoca Fire Department	\$ -	\$ -	\$ -	\$ (7,687.00)
906	City of Bald Knob	\$ (6,180.00)	\$ -	\$ (1,751.00)	\$ (9,565.00)
1007	City of Barling	\$ (22,861.00)	\$ (11,124.00)	\$ (450.00)	\$ (6,422.00)
1074	Barton-Lexa Fire Department, Inc.	\$ -	\$ -	\$ -	\$ (16,117.00)
1104	City of Batesville	\$ -	\$ (30,180.00)	\$ -	\$ (7,785.00)
1120	City of Bauxite	\$ (2,412.00)	\$ -	\$ -	\$ -
1201	City of Bay	\$ (7,076.00)	\$ -	\$ (435.00)	\$ (9,094.00)
1228	Bay Village VFD	\$ -	\$ -	\$ -	\$ (1,273.00)
1260	Beaverfork VFD, Inc.	\$ -	\$ -	\$ -	\$ (4,569.00)
1287	Beaver Lake Fire Department	\$ -	\$ (5,664.00)	\$ -	\$ (8,648.00)
1309	City of Bearden	\$ -	\$ -	\$ -	\$ (3,858.00)
1317	City of Beebe	\$ -	\$ (2,951.00)	\$ -	\$ (4,786.00)
1392	City of Belleville	\$ -	\$ -	\$ -	\$ (5,185.00)
1406	City of Bella Vista	\$ (110,220.00)	\$ (159,969.00)	\$ -	\$ (2,632.00)
1503	City of Benton	\$ (184,226.00)	\$ (151,224.00)	\$ (1,338.00)	\$ -
1600	City of Bentonville	\$ (161,933.00)	\$ (287,454.00)	\$ -	\$ (3,985.00)
1627	Bergman VF Assoc	\$ -	\$ -	\$ -	\$ (6,940.00)
1643	City of Bigelow	\$ -	\$ -	\$ -	\$ (3,452.00)
1686	City of Bethel Heights	\$ (12,061.00)	\$ (3,224.00)	\$ (2,234.00)	\$ -
1708	City of Berryville	\$ (36,517.00)	\$ -	\$ (148.00)	\$ (6,084.00)
1716	Biggers-Reyno VFD	\$ -	\$ -	\$ -	\$ (6,465.00)
1724	Big Creek VF	\$ -	\$ -	\$ -	\$ (5,330.00)
1732	City of Biscoe	\$ -	\$ -	\$ -	\$ (2,640.00)
1740	Bismarck FPA	\$ -	\$ -	\$ -	\$ (4,757.00)
1759	City of Black Rock	\$ (1,284.00)	\$ -	\$ (25.00)	\$ -
1791	City of Blytheville	\$ (53,003.00)	\$ (60,616.00)	\$ (3,916.00)	\$ -
1880	City of Bono	\$ (9,076.00)	\$ -	\$ (475.00)	\$ -
1899	Bono FID	\$ -	\$ -	\$ -	\$ (11,306.00)
1902	City of Booneville	\$ -	\$ -	\$ -	\$ (5,649.00)
1945	Boston Mountain VFD	\$ -	\$ -	\$ -	\$ (7,361.00)
1996	City of Bradford	\$ (3,291.00)	\$ -	\$ -	\$ (10,008.00)
2003	City of Bradley	\$ (2,575.00)	\$ -	\$ -	\$ (2,575.00)
2062	City of Brookland	\$ -	\$ -	\$ -	\$ (9,119.00)
2097	City of Brinkley	\$ (12,536.00)	\$ (1,893.00)	\$ (87.00)	\$ (5,631.00)
2178	Bruno FPD	\$ -	\$ -	\$ -	\$ (6,962.00)
2194	City of Bryant	\$ (117,664.00)	\$ (118,492.00)	\$ (2,219.00)	\$ (435.00)
2224	Buena Vista VFD	\$ -	\$ -	\$ -	\$ (2,611.00)
2240	Buford VFD	\$ -	\$ -	\$ -	\$ (7,854.00)
2283	City of Bull Shoals	\$ (6,879.00)	\$ (3,048.00)	\$ (841.00)	\$ (8,267.00)
2356	Burnt Ridge VFD	\$ -	\$ -	\$ -	\$ (3,923.00)
2380	Butterfield District 5	\$ -	\$ -	\$ -	\$ (10,468.00)
2585	City of Cabot	\$ (119,221.00)	\$ (99,510.00)	\$ -	\$ (3,938.00)
2682	City of Caddo Valley	\$ (5,687.00)	\$ -	\$ (138.00)	\$ (5,696.00)
2690	City of Caldwell	\$ -	\$ -	\$ -	\$ (4,456.00)

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2704	Cairo VFD	\$ -	\$ -	\$ -	\$ (5,113.00)
2739	City of Calico Rock	\$ -	\$ -	\$ -	\$ (10,523.00)
2763	City of Calion	\$ -	\$ -	\$ -	\$ (7,372.00)
2771	City of Camden	\$ (31,795.00)	\$ (66,748.00)	\$ -	\$ (2,966.00)
2798	Calvert Township VFD	\$ -	\$ -	\$ -	\$ (5,747.00)
2844	Camp VFD	\$ -	\$ -	\$ -	\$ (7,361.00)
2852	City of Cammack Village	\$ (10,728.00)	\$ -	\$ (2,176.00)	\$ -
2860	Cane Creek FPD	\$ -	\$ -	\$ -	\$ (6,969.00)
2879	Capps-Batavia VFD	\$ -	\$ -	\$ -	\$ (5,225.00)
2887	City of Caraway	\$ (5,222.00)	\$ -	\$ -	\$ (6,176.00)
2984	City of Carlisle	\$ (4,563.00)	\$ -	\$ -	\$ (7,839.00)
3050	City of Carthage	\$ -	\$ -	\$ -	\$ (4,101.00)
3085	City of Cash	\$ -	\$ -	\$ -	\$ (2,147.00)
3093	City of Cave City	\$ (5,526.00)	\$ -	\$ -	\$ (11,727.00)
3107	Cave Springs	\$ (11,196.00)	\$ -	\$ (3,122.00)	\$ (8,818.00)
3158	Center Volunteer Fire Department	\$ -	\$ -	\$ -	\$ (4,340.00)
3166	Center Grove Volunteer Fire Department	\$ -	\$ -	\$ -	\$ (4,329.00)
3182	City of Centerton	\$ (25,818.00)	\$ -	\$ (18.00)	\$ (17,477.00)
3190	Central City	\$ (1,338.00)	\$ -	\$ -	\$ (435.00)
3239	Chambersville VFD	\$ -	\$ -	\$ -	\$ (2,698.00)
3271	City of Charleston	\$ -	\$ -	\$ -	\$ (5,798.00)
3301	Charlotte VFD	\$ -	\$ -	\$ -	\$ (5,098.00)
3328	Cherry Hill VFD	\$ -	\$ -	\$ -	\$ (4,779.00)
3336	Cherokee Village	\$ (18,885.00)	\$ (57,560.00)	\$ (1,740.00)	\$ -
3344	City of Cherry Valley	\$ (1,997.00)	\$ -	\$ -	\$ (3,485.00)
3387	City of Chidester	\$ -	\$ -	\$ -	\$ (5,635.00)
3395	Chimes VFD	\$ -	\$ -	\$ -	\$ (5,631.00)
3417	Choctaw VFD	\$ -	\$ -	\$ -	\$ (8,361.00)
3441	Cincinnati VFD	\$ -	\$ -	\$ -	\$ (3,524.00)
3484	City of Clarendon	\$ (6,718.00)	\$ -	\$ -	\$ (8,253.00)
3573	City of Clarksville	\$ (58,582.00)	\$ -	\$ -	\$ (10,878.00)
3689	City of Clinton	\$ (24,942.00)	\$ (1,251.00)	\$ -	\$ (10,439.00)
3743	City of Colt VFD	\$ -	\$ -	\$ -	\$ (4,801.00)
3751	City of Coal Hill	\$ (718.00)	\$ -	\$ -	\$ (5,581.00)
3778	Town of Concord	\$ (1,800.00)	\$ -	\$ -	\$ -
3786	City of Conway	\$ (443,286.00)	\$ (322,428.00)	\$ -	\$ -
3794	Cooterneck Fire Department	\$ -	\$ -	\$ -	\$ (5,657.00)
3808	Compton Vol Fire Assoc	\$ -	\$ -	\$ -	\$ (5,620.00)
3832	Conway Co. VFD	\$ -	\$ -	\$ -	\$ (92,742.00)
3867	Cord VFD	\$ -	\$ -	\$ -	\$ (2,611.00)
3875	City of Corning	\$ (15,099.00)	\$ -	\$ -	\$ (6,915.00)
3972	City of Cotter	\$ (5,351.00)	\$ -	\$ -	\$ (6,487.00)
3980	Cotter/Gassville Rural Fire Protection District	\$ -	\$ -	\$ -	\$ (283.00)
4057	BDR Crawford County FD#1	\$ -	\$ -	\$ -	\$ (20,244.00)
4065	City of Cotton Plant	\$ (1,721.00)	\$ -	\$ (22.00)	\$ (3,876.00)
4073	Cottonwood Rural Fire Assoc	\$ -	\$ -	\$ -	\$ (9,065.00)
4081	County Line VFD	\$ -	\$ -	\$ -	\$ (7,027.00)
4111	Cove Rural VFD	\$ -	\$ -	\$ -	\$ (6,128.00)
4170	City of Crawfordsville	\$ -	\$ -	\$ -	\$ (8,333.00)
4251	Crow Mountain Fire Protection District	\$ -	\$ -	\$ -	\$ (13,213.00)
4278	City of Crossett	\$ (36,476.00)	\$ (45,783.00)	\$ (435.00)	\$ (870.00)
4286	Crystal Fire Protection Dist #24	\$ -	\$ -	\$ -	\$ (8,133.00)
4308	Curtis Rural Volunteer Fire Department	\$ -	\$ -	\$ -	\$ (6,415.00)
4332	Dalton VFD	\$ -	\$ -	\$ -	\$ (5,657.00)
4340	City of Damascus	\$ -	\$ -	\$ -	\$ (2,611.00)
4464	City of Danville	\$ -	\$ -	\$ -	\$ (10,280.00)
4553	City of Dardanelle	\$ -	\$ -	\$ -	\$ (8,699.00)
4634	Deann VFD	\$ -	\$ -	\$ -	\$ (4,351.00)

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4669	City of Decatur	\$ (17,685.00)	\$ -	\$ -	\$ (5,657.00)
4685	Deer VFD	\$ -	\$ -	\$ -	\$ (5,185.00)
4766	City of DeQueen	\$ (38,951.00)	\$ (6,780.00)	\$ -	\$ (10,428.00)
4812	City of Dermott	\$ (16,420.00)	\$ -	\$ -	\$ (7,346.00)
4855	City of Des Arc	\$ (9,393.00)	\$ -	\$ -	\$ (7,477.00)
4863	City of Devalls Bluff	\$ (4,248.00)	\$ -	\$ -	\$ (5,221.00)
4871	Desha	\$ -	\$ -	\$ -	\$ (5,765.00)
4960	City of DeWitt	\$ (33,189.00)	\$ -	\$ -	\$ (7,803.00)
5010	City of Diaz	\$ (4,613.00)	\$ -	\$ (47.00)	\$ (3,923.00)
5029	City of Dierks	\$ (9,284.00)	\$ -	\$ (870.00)	\$ -
5037	District 7 Crawford Co	\$ -	\$ -	\$ -	\$ (6,922.00)
5045	Dodd Mountain VFD	\$ -	\$ -	\$ -	\$ (9,152.00)
5053	City of Dumas	\$ -	\$ -	\$ -	\$ (8,659.00)
5169	City of Dover	\$ (7,216.00)	\$ -	\$ (1,769.00)	\$ (6,704.00)
5266	City of Dyess	\$ -	\$ -	\$ -	\$ (3,089.00)
5355	City of Earle	\$ -	\$ -	\$ -	\$ (7,397.00)
5363	City of East Camden	\$ (1,259.00)	\$ -	\$ -	\$ (8,177.00)
5371	East End Fire Protection District	\$ -	\$ -	\$ -	\$ (1,108.00)
5401	City of Elaine	\$ -	\$ -	\$ -	\$ (5,312.00)
5460	City of El Dorado	\$ (58,197.00)	\$ (78,700.00)	\$ (435.00)	\$ -
5568	City of Elkins	\$ (8,743.00)	\$ (3,887.00)	\$ (1,316.00)	\$ (10,497.00)
5614	City of Elm Springs	\$ (10,612.00)	\$ -	\$ (43.00)	\$ -
5630	City of Emmet	\$ -	\$ -	\$ -	\$ (4,786.00)
5649	Emp Rural Fire Assoc, Inc	\$ -	\$ -	\$ -	\$ (8,644.00)
5657	City of England	\$ -	\$ -	\$ -	\$ (8,271.00)
5738	Etowah VFD	\$ -	\$ -	\$ -	\$ (4,431.00)
5762	City of Eudora	\$ -	\$ -	\$ -	\$ (4,786.00)
5819	Evansville VFD	\$ -	\$ -	\$ -	\$ (7,426.00)
5851	City of Eureka Springs	\$ (27,866.00)	\$ (20,369.00)	\$ -	\$ (9,138.00)
5878	City of Evening Shade	\$ -	\$ -	\$ -	\$ (2,143.00)
5924	Faircrest Volunteer Fire Department	\$ -	\$ -	\$ -	\$ (65.00)
5959	City of Fairfield Bay	\$ (19,783.00)	\$ -	\$ -	\$ (11,306.00)
5983	Fairview Fire Protection District	\$ -	\$ -	\$ -	\$ (5,211.00)
5991	Fairview Rural Fire District	\$ -	\$ -	\$ -	\$ (5,229.00)
6041	City of Farmington	\$ (26,436.00)	\$ (5,420.00)	\$ -	\$ (10,443.00)
6149	City of Fayetteville	\$ (401,712.00)	\$ (513,594.00)	\$ -	\$ -
6254	City of Fisher	\$ -	\$ -	\$ -	\$ (5,613.00)
6262	Crawford Co. FPD #6	\$ -	\$ -	\$ -	\$ (1,305.00)
6300	City of Flippin	\$ (11,127.00)	\$ -	\$ -	\$ (4,873.00)
6327	Floral VFD	\$ -	\$ -	\$ -	\$ (3,510.00)
6343	City of Fordyce	\$ -	\$ -	\$ -	\$ (5,214.00)
6351	City of Foreman	\$ (3,761.00)	\$ -	\$ -	\$ (6,875.00)
6440	City of Forrest City	\$ (65,282.00)	\$ (56,226.00)	\$ (3,452.00)	\$ (3,039.00)
6548	City of Fort Smith	\$ (381,595.00)	\$ (523,323.00)	\$ -	\$ -
6629	Fox VFD	\$ -	\$ -	\$ -	\$ (6,962.00)
6645	Frenchport VFD	\$ -	\$ -	\$ -	\$ (3,981.00)
6831	City of Garland	\$ -	\$ -	\$ -	\$ (3,053.00)
6939	City of Gassville	\$ (10,139.00)	\$ (2,379.00)	\$ (1,298.00)	\$ (6,987.00)
7048	City of Gentry	\$ (14,640.00)	\$ -	\$ (896.00)	\$ (10,022.00)
7137	City of Gillett	\$ (5,026.00)	\$ -	\$ -	\$ (4,718.00)
7242	City of Glenwood	\$ (2,140.00)	\$ -	\$ (910.00)	\$ (8,706.00)
7269	City of Goshen	\$ (1,884.00)	\$ -	\$ (870.00)	\$ -
7277	Goshen Fire Dist Assoc	\$ -	\$ -	\$ -	\$ (8,278.00)
7331	City of Gosnell	\$ -	\$ -	\$ -	\$ (10,911.00)
7358	City of Grady	\$ -	\$ -	\$ -	\$ (7,096.00)
7366	City of Gould	\$ -	\$ -	\$ -	\$ (841.00)
7374	City of Gravette	\$ (23,168.00)	\$ (3,283.00)	\$ -	\$ (11,748.00)
7390	Gravel Ridge Fire Protection Dist.	\$ -	\$ (7,899.00)	\$ -	\$ (5,664.00)

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7412	Grayson Fire Assoc	\$ -	\$ -	\$ -	\$ (3,811.00)
7439	City of Green Forest	\$ (15,640.00)	\$ -	\$ -	\$ (8,659.00)
7447	Greenbrier VFD	\$ -	\$ -	\$ -	\$ (8,358.00)
7463	City of Greenland	\$ (10,560.00)	\$ -	\$ (435.00)	\$ -
7471	City of Greenwood	\$ (47,907.00)	\$ (2,404.00)	\$ (14.00)	\$ (14,787.00)
7544	City of Greers Ferry	\$ (6,084.00)	\$ -	\$ -	\$ (11,828.00)
7633	Grover Township FPD	\$ -	\$ -	\$ -	\$ (7,716.00)
7706	Gum Springs	\$ -	\$ -	\$ -	\$ (6,429.00)
7730	City of Grubbs	\$ -	\$ -	\$ -	\$ (6,951.00)
7749	City of Gurdon	\$ -	\$ -	\$ -	\$ (6,890.00)
7757	Guy Community Volunteer Fire Department	\$ -	\$ -	\$ -	\$ (6,527.00)
7765	City of Hackett	\$ (2,005.00)	\$ -	\$ -	\$ (5,606.00)
7846	Hagarville RFD #3	\$ -	\$ -	\$ -	\$ (7,013.00)
7889	Halley VFD	\$ -	\$ -	\$ -	\$ (4,315.00)
7935	City of Hamburg	\$ -	\$ -	\$ -	\$ (9,134.00)
8044	City of Hampton	\$ (3,785.00)	\$ -	\$ (442.00)	\$ (7,016.00)
8079	Hand Cove Fire Protection Dist	\$ -	\$ -	\$ -	\$ (10,472.00)
8125	City of Hardin	\$ -	\$ -	\$ -	\$ (2,611.00)
8133	City of Hardy	\$ (8,236.00)	\$ -	\$ -	\$ (10,022.00)
8141	Harmon VFD	\$ -	\$ -	\$ -	\$ (8,253.00)
8168	Town of Harrell VFD	\$ -	\$ -	\$ -	\$ (5,667.00)
8230	City of Harrisburg	\$ (8,604.00)	\$ -	\$ -	\$ (7,527.00)
8346	City of Harrison	\$ (64,405.00)	\$ (83,830.00)	\$ (1,305.00)	\$ (101.00)
8435	City of Hartford	\$ -	\$ -	\$ (421.00)	\$ (8,191.00)
8478	City of Haskell	\$ (9,259.00)	\$ (493.00)	\$ -	\$ (7,444.00)
8494	Hatfield Volunteer Fire Rescue	\$ -	\$ -	\$ -	\$ (279.00)
8532	City of Hazen	\$ -	\$ -	\$ -	\$ (7,027.00)
8621	City of Heber Springs	\$ (37,786.00)	\$ (5,056.00)	\$ -	\$ (10,969.00)
8648	City of Helena-West Helena	\$ (34,614.00)	\$ (33,128.00)	\$ (3,662.00)	\$ (3,438.00)
8656	City of Hector	\$ -	\$ -	\$ (870.00)	\$ -
8664	City of Hermitage	\$ (211.00)	\$ -	\$ -	\$ (3,046.00)
8753	Hensley VFD	\$ -	\$ -	\$ -	\$ (6,066.00)
8826	Hickory Creek VFD	\$ -	\$ -	\$ -	\$ (6,520.00)
8834	City of Hickory Ridge	\$ -	\$ -	\$ -	\$ (4,725.00)
8842	City of Higginson	\$ (642.00)	\$ -	\$ (888.00)	\$ (5,671.00)
8850	Town of Highfill	\$ (3,582.00)	\$ -	\$ (832.00)	\$ (10,345.00)
8869	Hilltop Fire District# 51	\$ -	\$ -	\$ -	\$ (9,384.00)
8877	Highway 15 South VFD	\$ -	\$ -	\$ -	\$ (12,999.00)
8885	Hilltop VFD	\$ -	\$ -	\$ -	\$ (4,906.00)
8893	Highway 286 East Volunteer Fire Dept. Inc.	\$ -	\$ -	\$ -	\$ (9,972.00)
8915	City of Holland VFD	\$ -	\$ -	\$ -	\$ (4,917.00)
8923	City of Holly Grove	\$ (2,105.00)	\$ -	\$ (435.00)	\$ (7,357.00)
8931	Hollis VFD	\$ -	\$ -	\$ -	\$ (3,481.00)
9008	City of Holiday Island	\$ -	\$ (5,217.00)	\$ -	\$ (4,772.00)
9016	Hon VFD	\$ -	\$ -	\$ -	\$ (3,495.00)
9024	City of Hope	\$ -	\$ (30,885.00)	\$ -	\$ (950.00)
9032	Hopewell Fire District	\$ -	\$ -	\$ -	\$ (2,172.00)
9067	City of Horatio	\$ -	\$ -	\$ -	\$ (4,333.00)
9113	City of Hot Springs	\$ (269,898.00)	\$ (215,394.00)	\$ -	\$ -
9210	City of Hot Springs Village	\$ (59,225.00)	\$ (64,202.00)	\$ -	\$ (8,264.00)
9326	City of Hoxie	\$ (8,153.00)	\$ (907.00)	\$ (439.00)	\$ (9,373.00)
9415	City of Hughes	\$ (5,028.00)	\$ -	\$ (87.00)	\$ (5,345.00)
9512	City of Humphrey	\$ (2,045.00)	\$ -	\$ -	\$ (5,649.00)
9628	City of Huntsville	\$ (13,453.00)	\$ -	\$ (435.00)	\$ (10,059.00)
9717	City of Huntington	\$ -	\$ -	\$ -	\$ (6,088.00)
9814	City of Huttig	\$ (2,351.00)	\$ -	\$ -	\$ (6,556.00)
9911	Highway 70 West F.P.A.	\$ -	\$ -	\$ -	\$ (12,528.00)
10014	City of Imboden	\$ -	\$ -	\$ -	\$ (6,509.00)

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10030	Inspiration Point Rural Fire Protection District	\$ -	\$ -	\$ -	\$ (2,683.00)
10065	Ione Community Fire Assoc	\$ -	\$ -	\$ -	\$ (4,656.00)
10219	City of Jacksonville	\$ (254,298.00)	\$ (179,457.00)	\$ -	\$ -
10308	Johnson County RFD #1	\$ -	\$ -	\$ -	\$ (6,113.00)
10316	City of Jasper	\$ (4,114.00)	\$ -	\$ -	\$ (3,463.00)
10324	Johnson County RFD #2	\$ -	\$ -	\$ -	\$ (5,149.00)
10340	Johnson County RFD #4	\$ -	\$ -	\$ -	\$ (3,010.00)
10359	Johnson County RFD #5	\$ -	\$ -	\$ -	\$ (7,872.00)
10375	Johnson County RFD #7	\$ -	\$ -	\$ -	\$ (4,786.00)
10383	City of Johnson	\$ (32,796.00)	\$ -	\$ (7.00)	\$ -
10391	Johnson Area Fire Department	\$ -	\$ (8,140.00)	\$ -	\$ (9,602.00)
10405	City of Joiner	\$ -	\$ -	\$ -	\$ (6,444.00)
10413	Johnson County RFD #8	\$ -	\$ -	\$ -	\$ (3,165.00)
10502	City of Jonesboro	\$ (444,321.00)	\$ (350,771.00)	\$ -	\$ -
10529	Joplin VFD	\$ -	\$ -	\$ -	\$ (9,087.00)
10588	City of Judsonia	\$ (5,914.00)	\$ -	\$ -	\$ (4,395.00)
10618	City of Junction City	\$ -	\$ -	\$ -	\$ (2,828.00)
10707	City of Keiser	\$ -	\$ -	\$ -	\$ (4,351.00)
10804	City of Kensett	\$ (10,762.00)	\$ -	\$ -	\$ (4,870.00)
10812	Keo VFD	\$ -	\$ -	\$ -	\$ (2,952.00)
10839	City of Kibler	\$ (2,150.00)	\$ -	\$ -	\$ -
10855	Knoxville VFD	\$ -	\$ -	\$ -	\$ (5,221.00)
10863	City of Lamar	\$ (4,247.00)	\$ -	\$ -	\$ (6,487.00)
10871	Krooked Creek VFP Assoc, Inc	\$ -	\$ -	\$ -	\$ (9,961.00)
11002	City of Lake City	\$ (9,597.00)	\$ -	\$ -	\$ (8,623.00)
11037	Lake Hamilton VFD	\$ -	\$ (3,999.00)	\$ -	\$ (14,580.00)
11061	Lake Maumelle Area RFD	\$ -	\$ -	\$ -	\$ (9,130.00)
11118	City of Lakeview	\$ (4,028.00)	\$ -	\$ (870.00)	\$ -
11207	City of Lake Village	\$ (16,135.00)	\$ -	\$ -	\$ (9,536.00)
11266	Landis VFD	\$ -	\$ -	\$ -	\$ (5,998.00)
11304	City of Lavaca	\$ (7,663.00)	\$ -	\$ (1,780.00)	\$ (8,583.00)
11320	Lawson-Urbana VFD	\$ -	\$ -	\$ -	\$ (3,916.00)
11339	Lazy Acres VFD	\$ -	\$ -	\$ -	\$ (4,272.00)
11401	City of Leachville	\$ (9,287.00)	\$ -	\$ -	\$ (8,304.00)
11436	Lead Hill VFD	\$ -	\$ -	\$ -	\$ (3,155.00)
11509	City of Lepanto	\$ (4,553.00)	\$ -	\$ -	\$ (9,148.00)
11517	City of Leslie	\$ -	\$ -	\$ -	\$ (5,200.00)
11525	City of Lewisville	\$ (3,504.00)	\$ -	\$ -	\$ (5,243.00)
11533	Liberty Volunteer Fire Department	\$ -	\$ -	\$ -	\$ (9,975.00)
11576	City of Little Flock	\$ (17,036.00)	\$ -	\$ (2,973.00)	\$ (4,119.00)
11606	City of Little Rock	\$ (1,771,179.00)	\$ (1,631,097.00)	\$ -	\$ -
11614	City of Lincoln	\$ (13,179.00)	\$ (2,092.00)	\$ -	\$ (8,213.00)
11649	Linwood-Moscow VFD	\$ -	\$ -	\$ -	\$ (4,786.00)
11703	City of Lockesburg	\$ -	\$ -	\$ -	\$ (7,944.00)
11754	London Rural VFD	\$ -	\$ -	\$ -	\$ (10,443.00)
11762	Lone Rock VFD	\$ -	\$ -	\$ -	\$ (6,106.00)
11800	City of Lonoke	\$ (19,021.00)	\$ -	\$ -	\$ (10,030.00)
11851	Town of LouAnn	\$ -	\$ -	\$ -	\$ (3,905.00)
11908	City of Lowell	\$ (25,072.00)	\$ (34,342.00)	\$ (859.00)	\$ (4,007.00)
11959	City of Luxora	\$ (5,298.00)	\$ -	\$ -	\$ (3,945.00)
11991	City of Lynn	\$ -	\$ -	\$ -	\$ (6,070.00)
12092	City of Magazine	\$ -	\$ -	\$ -	\$ (4,714.00)
12181	City of Magnolia	\$ (42,994.00)	\$ (29,042.00)	\$ (2,777.00)	\$ (3,909.00)
12297	City of Malvern	\$ (38,621.00)	\$ (44,983.00)	\$ -	\$ (3,456.00)
12394	City of Mammoth Spring	\$ -	\$ -	\$ -	\$ (7,470.00)
12483	City of Manila	\$ (15,976.00)	\$ -	\$ (1,668.00)	\$ (9,417.00)
12580	City of Mansfield	\$ (7,083.00)	\$ -	\$ (29.00)	\$ (5,106.00)
12637	Marble VFD	\$ -	\$ -	\$ -	\$ (3,481.00)

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Employer	Employer Name	LOPFI Paid Police Service	LOPFI Paid Fire Service	LOPFI Vol Police Service	LOPFI Vol Fire Service
12688	City of Marianna	\$ (17,216.00)	\$ (3,152.00)	\$ (43.00)	\$ (10,040.00)
12785	City of Marion	\$ (54,979.00)	\$ (7,821.00)	\$ (2,273.00)	\$ (12,198.00)
12882	City of Marked Tree	\$ (8,106.00)	\$ -	\$ -	\$ (10,374.00)
12971	City of Marmaduke	\$ (7,918.00)	\$ -	\$ -	\$ (7,426.00)
13056	City of Marshall	\$ (5,057.00)	\$ -	\$ -	\$ (6,142.00)
13080	City of Marvell	\$ (5,017.00)	\$ -	\$ (2,701.00)	\$ (6,995.00)
13188	City of Maumelle	\$ (73,288.00)	\$ (73,859.00)	\$ -	\$ (8,539.00)
13242	City of Mayflower	\$ (7,271.00)	\$ (2,293.00)	\$ (43.00)	\$ (4,290.00)
13269	Maynard VFD	\$ -	\$ -	\$ -	\$ (4,826.00)
13285	City of McCrory	\$ (8,023.00)	\$ -	\$ -	\$ (10,022.00)
13382	City of McGehee	\$ (12,537.00)	\$ (17,432.00)	\$ (435.00)	\$ (7,466.00)
13471	City of McNeil	\$ -	\$ -	\$ -	\$ (4,877.00)
13587	City of McRae	\$ (3,637.00)	\$ -	\$ (33.00)	\$ (6,893.00)
13684	City of Melbourne	\$ -	\$ -	\$ -	\$ (7,441.00)
13714	Melrose VFD	\$ -	\$ -	\$ -	\$ (3,499.00)
13773	City of Mena	\$ -	\$ (3,927.00)	\$ -	\$ (8,731.00)
13846	Midland VFD	\$ -	\$ -	\$ -	\$ (5,287.00)
13889	City of Mineral Springs	\$ (4,399.00)	\$ -	\$ -	\$ (6,491.00)
13986	City of Monette	\$ (5,655.00)	\$ -	\$ -	\$ (6,527.00)
14087	City of Monticello	\$ -	\$ (19,975.00)	\$ -	\$ (6,092.00)
14184	City of Montrose	\$ (203.00)	\$ -	\$ -	\$ (3,118.00)
14214	Morning Star FPA	\$ -	\$ (1,407.00)	\$ -	\$ (4,290.00)
14222	Morning Star VFD	\$ -	\$ -	\$ -	\$ (2,640.00)
14257	City of Moro	\$ -	\$ -	\$ -	\$ (3,039.00)
14273	City of Morrilton	\$ -	\$ -	\$ -	\$ (12,949.00)
14303	Morrow VFD	\$ -	\$ -	\$ -	\$ (4,351.00)
14338	Mount Holly VFD	\$ -	\$ -	\$ -	\$ (7,292.00)
14362	City of Mountainburg	\$ (1,601.00)	\$ -	\$ -	\$ (18,185.00)
14389	City of Mountain Home	\$ (100,065.00)	\$ (89,748.00)	\$ (3,071.00)	\$ (5,472.00)
14478	City of Mountain Pine	\$ (1,679.00)	\$ -	\$ -	\$ -
14486	City of Mount Ida	\$ -	\$ -	\$ -	\$ (3,481.00)
14494	Mt Judea Area VFD	\$ -	\$ -	\$ -	\$ (8,702.00)
14524	City of Mountain View	\$ (15,858.00)	\$ -	\$ (2,676.00)	\$ (13,010.00)
14575	City of Mulberry	\$ (3,212.00)	\$ -	\$ -	\$ (7,930.00)
14672	City of Murfreesboro	\$ -	\$ -	\$ -	\$ (5,700.00)
14877	City of Nashville	\$ -	\$ (3,902.00)	\$ -	\$ (11,154.00)
14907	Natural Dam VFD	\$ -	\$ -	\$ -	\$ (3,887.00)
14931	New Blaine Rural FD	\$ -	\$ -	\$ -	\$ (6,585.00)
14974	City of Newark	\$ -	\$ -	\$ -	\$ (5,620.00)
15067	City of Newport	\$ (27,019.00)	\$ (36,638.00)	\$ (1,334.00)	\$ (5,700.00)
15091	Nob Hill VFD	\$ -	\$ (1,843.00)	\$ -	\$ (7,937.00)
15156	City of Norman	\$ -	\$ -	\$ -	\$ (391.00)
15172	City of Norphlet	\$ -	\$ -	\$ (845.00)	\$ (6,567.00)
15202	City of Oil Trough	\$ -	\$ -	\$ -	\$ (7,125.00)
15229	Northeast Benton Co VFD	\$ -	\$ -	\$ -	\$ (11,357.00)
15245	Northeast Lakeside Association	\$ -	\$ -	\$ -	\$ (5,290.00)
15253	City of North Crossett	\$ -	\$ -	\$ -	\$ (8,227.00)
15261	Northeast Saline Co Fire District	\$ -	\$ -	\$ -	\$ (1,262.00)
15288	Northeast Greene County Fire District	\$ -	\$ -	\$ -	\$ (9,972.00)
15296	Northside VFD	\$ -	\$ -	\$ -	\$ (8,641.00)
15318	Northside Fire Department	\$ -	\$ -	\$ -	\$ (5,221.00)
15369	City of North Little Rock	\$ (413,520.00)	\$ (465,181.00)	\$ -	\$ -
15407	North Pulaski FPD #15	\$ -	\$ -	\$ -	\$ (15,124.00)
15466	City of Oak Grove	\$ -	\$ -	\$ -	\$ (3,481.00)
15555	City of Ola	\$ (3,486.00)	\$ -	\$ (863.00)	\$ (6,092.00)
15660	City of Oppelo	\$ (971.00)	\$ -	\$ -	\$ (6,987.00)
15768	City of Osceola	\$ (64,391.00)	\$ (41,812.00)	\$ (1,740.00)	\$ (3,046.00)
15792	Ouachita Co FD #1	\$ -	\$ -	\$ -	\$ (6,473.00)

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Employer	Employer Name	LOPFI Paid Police Service	LOPFI Paid Fire Service	LOPFI Vol Police Service	LOPFI Vol Fire Service
15822	Oxley VFD	\$ -	\$ -	\$ -	\$ (2,136.00)
15857	City of Ozark	\$ (10,153.00)	\$ (2,802.00)	\$ (2,208.00)	\$ (8,652.00)
15997	City of Pangburn	\$ (5,406.00)	\$ -	\$ -	\$ (7,397.00)
16160	City of Paragould	\$ (109,682.00)	\$ (74,942.00)	\$ -	\$ (870.00)
16179	Parks Volunteer Fire Department	\$ -	\$ -	\$ -	\$ (2,611.00)
16195	Parthenon VFD	\$ -	\$ -	\$ -	\$ (5,657.00)
16233	City of Patterson	\$ (1,999.00)	\$ -	\$ (69.00)	\$ (5,667.00)
16241	City of Paris	\$ -	\$ -	\$ -	\$ (6,951.00)
16268	City of Parkin	\$ -	\$ -	\$ -	\$ (6,505.00)
16276	City of Pea Ridge	\$ (29,316.00)	\$ -	\$ -	\$ (15,218.00)
16284	City of Perla	\$ -	\$ -	\$ (435.00)	\$ -
16292	Peel Vol Fire & Rescue	\$ -	\$ -	\$ -	\$ (6,947.00)
16314	City of Perryville	\$ (6,689.00)	\$ -	\$ -	\$ (6,157.00)
16330	City of Philadelphia	\$ -	\$ -	\$ -	\$ (8,271.00)
16357	City of Piggott	\$ -	\$ -	\$ -	\$ (9,565.00)
16438	City of Pleasant Plains	\$ (1,708.00)	\$ -	\$ -	\$ -
16446	Pleasant Plains VFD	\$ -	\$ -	\$ -	\$ (8,597.00)
16462	City of Pine Bluff	\$ (292,942.00)	\$ (238,717.00)	\$ (1,059.00)	\$ -
16489	Pine Ridge VFD	\$ -	\$ -	\$ -	\$ (2,611.00)
16497	City of Pine Village	\$ -	\$ -	\$ -	\$ (5,301.00)
16519	Pineville VFD	\$ -	\$ -	\$ -	\$ (6,505.00)
16551	City of Plumerville	\$ -	\$ -	\$ -	\$ (7,839.00)
16578	City of Plainview	\$ -	\$ -	\$ -	\$ (8,739.00)
16659	City of Pocahontas	\$ (36,581.00)	\$ (18,057.00)	\$ (43.00)	\$ (7,430.00)
16675	Ponca VFD	\$ -	\$ -	\$ -	\$ (3,481.00)
16683	City of Pottsville	\$ (8,367.00)	\$ -	\$ (2,179.00)	\$ (6,142.00)
16713	City of Portland	\$ -	\$ -	\$ -	\$ (3,024.00)
16756	City of Prairie Grove	\$ (30,603.00)	\$ (4,397.00)	\$ (888.00)	\$ (9,228.00)
16799	City of Prescott	\$ -	\$ -	\$ -	\$ (6,527.00)
16853	Pulaski Co FPD #5	\$ -	\$ (59,860.00)	\$ -	\$ (7,890.00)
16918	Pyatt Rural Fire & Def Assoc	\$ -	\$ -	\$ -	\$ (5,225.00)
16950	City of Ravenden	\$ (3,337.00)	\$ -	\$ -	\$ (5,174.00)
17043	City of Rector	\$ (17,047.00)	\$ -	\$ (7.00)	\$ (5,827.00)
17132	City of Redfield	\$ (11,825.00)	\$ -	\$ (881.00)	\$ (10,958.00)
17140	City of Rison	\$ (8,902.00)	\$ -	\$ -	\$ (7,513.00)
17159	Richwood VFD	\$ -	\$ -	\$ -	\$ (4,656.00)
17167	Riverdale Rural VFD	\$ -	\$ -	\$ -	\$ (3,046.00)
17205	City of Rockport	\$ (7,799.00)	\$ -	\$ -	\$ -
17248	City of Rogers	\$ (339,946.00)	\$ (424,302.00)	\$ -	\$ -
17264	Town of Rondo VFD	\$ -	\$ -	\$ -	\$ (1,298.00)
17272	Round Mountain VFD	\$ -	\$ -	\$ -	\$ (11,139.00)
17280	Rudd's Crossing VFD	\$ -	\$ -	\$ -	\$ (4,373.00)
17299	Rose Bud Volunteer Fire	\$ -	\$ -	\$ -	\$ (5,769.00)
17302	Ross Van Ness - Wellford VFD	\$ -	\$ -	\$ -	\$ (478.00)
17329	City of Russell	\$ -	\$ -	\$ -	\$ (5,221.00)
17337	City of Russellville	\$ (154,145.00)	\$ (149,586.00)	\$ -	\$ -
17531	City of Salem	\$ (11,077.00)	\$ -	\$ (435.00)	\$ (9,602.00)
17558	Salem-Saline Co VFD	\$ -	\$ -	\$ -	\$ (7,897.00)
17574	Saratoga VFD	\$ -	\$ -	\$ -	\$ (1,740.00)
17582	Sardis FPD 16	\$ -	\$ -	\$ -	\$ (8,710.00)
17612	Scott FPD	\$ -	\$ -	\$ -	\$ (2,353.00)
17620	Scranton Rural Volunteer Fire Department	\$ -	\$ -	\$ -	\$ (7,397.00)
17639	City of Searcy	\$ (115,416.00)	\$ (108,555.00)	\$ (856.00)	\$ (870.00)
17647	Sedgwick FID	\$ -	\$ -	\$ -	\$ (3,078.00)
17655	City of Shannon Hills	\$ (7,072.00)	\$ -	\$ (1,715.00)	\$ -
17663	Shannon Hills FID	\$ -	\$ -	\$ -	\$ (7,430.00)
17671	Shaw VFPD	\$ -	\$ -	\$ -	\$ (2,654.00)
17698	Shady Grove Fire & Rescue	\$ -	\$ -	\$ -	\$ (5,588.00)

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17744	City of Sheridan	\$ -	\$ -	\$ -	\$ (11,306.00)
17787	City of Sherwood	\$ (272,661.00)	\$ -	\$ -	\$ -
17833	City of Siloam Springs	\$ (96,547.00)	\$ (124,598.00)	\$ -	\$ (870.00)
17884	Sixth District VFD	\$ -	\$ -	\$ -	\$ (7,397.00)
17922	Smyrna VFD	\$ -	\$ -	\$ -	\$ (4,380.00)
17930	City of Smackover	\$ (12,397.00)	\$ -	\$ -	\$ (7,836.00)
17949	Snowball VFD	\$ -	\$ -	\$ -	\$ (6,052.00)
17957	South Carroll Co Fire Assoc	\$ -	\$ -	\$ -	\$ (6,527.00)
17965	South Bend VFD #10	\$ -	\$ -	\$ -	\$ (6,092.00)
17973	SE Jefferson Co VFD	\$ -	\$ -	\$ -	\$ (5,207.00)
17981	City of Sparkman	\$ -	\$ -	\$ (1,719.00)	\$ (6,549.00)
18007	South Mountain VFD	\$ -	\$ -	\$ -	\$ (4,786.00)
18015	Southside VFD	\$ -	\$ -	\$ -	\$ (9,141.00)
18023	So. Greene County Volunteer Fire Dept	\$ -	\$ -	\$ -	\$ (8,771.00)
18031	City of Springdale	\$ (439,518.00)	\$ (423,994.00)	\$ -	\$ -
18139	City of Stamps	\$ (4,982.00)	\$ -	\$ -	\$ (7,502.00)
18244	City of Star City	\$ (7,096.00)	\$ -	\$ (852.00)	\$ (6,995.00)
18287	City of Stephens	\$ -	\$ -	\$ -	\$ (3,546.00)
18333	City of St Francis	\$ -	\$ -	\$ -	\$ (2,176.00)
18376	Town of Strawberry	\$ -	\$ -	\$ -	\$ (5,671.00)
18392	Strickler VFD	\$ -	\$ -	\$ -	\$ (4,340.00)
18430	City of Strong	\$ -	\$ -	\$ -	\$ (7,397.00)
18546	City of Stuttgart	\$ (42,407.00)	\$ (29,116.00)	\$ -	\$ (1,334.00)
18732	City of Sulphur Springs	\$ (1,092.00)	\$ -	\$ -	\$ (1,740.00)
18740	City of Summit	\$ -	\$ -	\$ -	\$ (5,341.00)
18775	Sunnyland Rural FD	\$ -	\$ -	\$ -	\$ (3,517.00)
18783	Sunset Rural VFD	\$ -	\$ -	\$ -	\$ (4,786.00)
18791	City of Swifton	\$ (2,975.00)	\$ -	\$ -	\$ (6,987.00)
18821	City of Taylor	\$ -	\$ -	\$ -	\$ (6,962.00)
18929	City of Texarkana	\$ (206,696.00)	\$ (176,474.00)	\$ -	\$ -
18953	City of Thornton	\$ -	\$ -	\$ -	\$ (4,395.00)
19038	City of Tillar	\$ -	\$ -	\$ -	\$ (3,996.00)
19048	Timbo VFD	\$ -	\$ -	\$ -	\$ (4,351.00)
19062	Tinsman VFD	\$ -	\$ -	\$ -	\$ (3,046.00)
19089	City of Tontitown	\$ (5,011.00)	\$ -	\$ (72.00)	\$ -
19097	Tontitown Area VFD	\$ -	\$ (1,724.00)	\$ -	\$ (9,928.00)
19127	Tracy Area FPD	\$ -	\$ -	\$ -	\$ (6,650.00)
19224	City of Trumann	\$ (41,660.00)	\$ (8,555.00)	\$ -	\$ (5,657.00)
19313	City of Tuckerman	\$ (5,731.00)	\$ -	\$ (69.00)	\$ (7,393.00)
19321	Tull Fire & Rescue	\$ -	\$ -	\$ -	\$ (5,192.00)
19356	City of Turrell	\$ -	\$ -	\$ -	\$ (479.00)
19372	City of Tyronza	\$ (4,291.00)	\$ -	\$ (870.00)	\$ (8,148.00)
19380	Umpire Volunteer Fire Department	\$ -	\$ -	\$ -	\$ (6,030.00)
19399	Valley Springs VFD	\$ -	\$ -	\$ -	\$ (6,897.00)
19410	City of Van Buren	\$ (76,227.00)	\$ (95,225.00)	\$ (2,241.00)	\$ -
19429	Vandervoort Rural VFD	\$ -	\$ -	\$ -	\$ (6,012.00)
19445	Velvet Ridge Fire Protection District	\$ -	\$ -	\$ -	\$ (5,606.00)
19526	City of Vilonia	\$ (19,589.00)	\$ -	\$ -	\$ (13,072.00)
19615	City of Viola	\$ -	\$ -	\$ -	\$ (6,937.00)
19828	City of Wabaseka	\$ -	\$ -	\$ -	\$ (2,611.00)
19917	City of Waldo	\$ (238.00)	\$ -	\$ (613.00)	\$ (9,177.00)
20028	City of Waldron	\$ (19,508.00)	\$ -	\$ -	\$ (7,901.00)
20117	City of Walnut Ridge	\$ (12,200.00)	\$ (10,217.00)	\$ (2,575.00)	\$ (5,624.00)
20168	City of Ward	\$ (12,327.00)	\$ (3,859.00)	\$ (3,021.00)	\$ (6,487.00)
20214	City of Warren	\$ -	\$ (4,177.00)	\$ -	\$ (13,054.00)
20311	City of Washington	\$ -	\$ -	\$ -	\$ (2,176.00)
20346	Water Valley VFD	\$ -	\$ -	\$ -	\$ (7,832.00)
20354	Watson Chapel	\$ -	\$ -	\$ -	\$ (551.00)

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20362	Wedington VFD	\$ -	\$ -	\$ -	\$ (11,313.00)
20419	City of Weiner	\$ (2,174.00)	\$ -	\$ -	\$ (8,311.00)
20486	Wescon VFD	\$ -	\$ -	\$ -	\$ (7,045.00)
20494	Wesley VFD	\$ -	\$ -	\$ -	\$ (5,221.00)
20508	City of West Fork	\$ (13,297.00)	\$ -	\$ (410.00)	\$ (16,379.00)
20605	City of West Memphis	\$ (214,673.00)	\$ (148,356.00)	\$ (235.00)	\$ -
20656	City of West Point	\$ -	\$ -	\$ -	\$ (2,219.00)
20664	West Pulaski VFD	\$ -	\$ -	\$ -	\$ (14,652.00)
20672	Western Greene Co Fire District	\$ -	\$ -	\$ -	\$ (9,235.00)
20680	Western Grove VFD	\$ -	\$ -	\$ -	\$ (6,132.00)
20702	City of Wheatley	\$ (1,537.00)	\$ -	\$ (906.00)	\$ (3,938.00)
20710	Wheeler VFD	\$ -	\$ -	\$ -	\$ (9,555.00)
20796	White Bluff-Rye Hill VFD	\$ -	\$ -	\$ -	\$ (8,246.00)
20818	City of White Hall	\$ (41,308.00)	\$ -	\$ -	\$ (7,546.00)
20834	Whitehouse VFD	\$ -	\$ -	\$ -	\$ (5,189.00)
20850	Wickes Rural VFD #2	\$ -	\$ -	\$ -	\$ (2,596.00)
20885	Williams Junction VFD	\$ -	\$ -	\$ -	\$ (3,916.00)
20907	City of Wilmar	\$ -	\$ -	\$ -	\$ (3,916.00)
21008	City of Wilmot	\$ -	\$ -	\$ -	\$ (532.00)
21024	Woodlawn VFD	\$ -	\$ -	\$ -	\$ (5,657.00)
21091	City of Wilson	\$ -	\$ -	\$ -	\$ (5,214.00)
21105	Wilton VFD	\$ -	\$ -	\$ -	\$ (3,169.00)
21156	Wright-Pastoria VFD	\$ -	\$ -	\$ -	\$ (2,139.00)
21199	City of Wynne	\$ (28,802.00)	\$ (19,378.00)	\$ -	\$ (6,501.00)
21296	Y-City VFD	\$ -	\$ -	\$ -	\$ (5,203.00)
21393	City of Yellville	\$ -	\$ -	\$ -	\$ (7,397.00)
21431	Zinc VFD	\$ -	\$ -	\$ -	\$ (1,777.00)