

LOPFI Only GASB 68 Information
Volunteer Departments Proportionate Share of Deferred Outflows and Inflows
As of December 31, 2014

			Deferred Outflows of Resources					Deferred Inflows of Resources			
			Differences Between Expected and Actual Experience	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 in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources
Employer	Dept.	Proportionate Share									
Alma Volunteer Fire	116-34	0.3483%	\$ 281	\$ 1,116	\$ -	\$ 1,397		\$ 6,589	\$ 8,414	\$ 7,082	\$ 22,085
Alzheimer Volunteer Fire	248-34	0.0961%	77	308	12,350	12,735		1,817	2,320	-	4,138
Altus Volunteer Fire	205-34	0.1962%	158	629	7,845	8,632		3,712	4,740	-	8,451
Altus Volunteer Police	205-24	0.0000%	-	-	-	-		-	-	4,786	4,786
Amity Volunteer Fire	302-34	0.3302%	266	1,058	-	1,325		6,246	7,976	13,032	27,254
Amity Volunteer Police	302-24	0.0139%	11	45	-	56		263	336	93	693
Antioch Volunteer Fire	310-34	0.3075%	248	986	-	1,233		5,816	7,427	1,649	14,893
Appleton Rural Volunteer Fire	345-34	0.2211%	178	709	-	887		4,183	5,342	1,694	11,219
Arch Street FPD #16	361-34	0.3071%	248	984	-	1,232		5,810	7,419	10,560	23,789
Arkadelphia Volunteer Fire	418-34	0.2077%	167	666	2,813	3,646		3,929	5,017	-	8,945
Arkansas City Volunteer Fire	507-34	0.1384%	112	444	-	555		2,618	3,344	5,964	11,926
Ash Flat Volunteer Fire	647-34	0.2095%	169	672	8,167	9,007		3,964	5,062	-	9,026
Ash Flat Volunteer Police	647-24	0.0301%	24	96	-	121		569	726	8,821	10,116
Ashdown Volunteer Fire	604-34	0.2934%	237	941	-	1,177		5,551	7,088	11,003	23,642
Ashdown Volunteer Police	604-24	0.1375%	111	441	12,154	12,705		2,601	3,321	-	5,922
Atkins Volunteer Fire	701-34	0.3607%	291	1,156	-	1,447		6,824	8,714	17,358	32,895
Augusta Volunteer Fire	809-34	0.2931%	236	939	16,848	18,023		5,544	7,080	-	12,624
Augusta Volunteer Police	809-24	0.1033%	83	331	36,024	36,438		1,953	2,494	-	4,448
Austin Volunteer Fire	825-34	0.1253%	101	402	38,934	39,437		2,370	3,027	-	5,397
Avoca Volunteer Fire	833-34	0.3342%	269	1,071	29,115	30,455		6,321	8,072	-	14,393
Bald Knob Volunteer Fire	906-34	0.3063%	247	982	-	1,229		5,794	7,399	1,973	15,167
Bald Knob Volunteer Police	906-24	0.0658%	53	211	3,018	3,282		1,244	1,589	-	2,833
Barling Volunteer Fire	1007-34	0.1439%	116	461	-	577		2,722	3,476	22,866	29,064
Barling Volunteer Police	1007-24	0.0291%	23	93	5,046	5,163		551	704	-	1,255
Barton-Lexa Fire Department, Inc.	1074-34	0.6857%	553	2,198	55,848	58,599		12,972	16,564	-	29,536
Batesville Volunteer Fire	1104-34	0.2227%	179	714	-	893		4,212	5,378	10,901	20,492
Bay Village Volunteer Fire	1228-34	0.0278%	22	89	-	112		527	673	4,767	5,966
Bay Volunteer Fire	1201-34	0.2670%	215	856	-	1,071		5,050	6,449	10,328	21,828
Bay Volunteer Police	1201-24	0.0140%	11	45	-	56		266	339	53	658
BDR FD#1	4057-34	0.5385%	434	1,726	-	2,160		10,187	13,008	42,464	65,659
Bearden Volunteer Fire	1309-34	0.0979%	79	314	-	393		1,852	2,366	9,733	13,951
Beaver Lake Volunteer Fire	1287-34	0.2483%	200	796	-	996		4,697	5,998	11,779	22,473
Beaverfork Volunteer Fire	1260-34	0.2083%	168	668	20,676	21,511		3,940	5,031	-	8,970

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Employer	Dept.	Proportionate Share									
Beebe Volunteer Fire	1317-34	0.1554%	125	498	-	623		2,939	3,753	255	6,947
Bella Vista Volunteer Fire	1406-34	0.0958%	77	307	3,480	3,864		1,813	2,315	-	4,128
Belleville Volunteer Fire	1392-34	0.1661%	134	533	-	666		3,143	4,013	1,035	8,191
Benton Volunteer Police	1503-24	0.0405%	33	130	-	162		766	978	1,099	2,842
Bentonville Volunteer Fire	1600-34	0.1520%	123	487	7,684	8,293		2,875	3,671	-	6,547
Bergman Volunteer Fire Association	1627-34	0.2077%	167	666	-	833		3,929	5,017	6,512	15,457
Berryville Volunteer Fire	1708-34	0.1861%	150	597	-	747		3,521	4,496	4,294	12,311
Berryville Volunteer Police	1708-24	0.0560%	45	180	17,861	18,086		1,060	1,354	-	2,414
Bethel Heights Volunteer Fire	1686-34	0.0019%	2	6	651	658		35	45	-	80
Bethel Heights Volunteer Police	1686-24	0.0701%	56	225	-	281		1,326	1,693	964	3,983
Big Creek Volunteer Fire	1724-34	0.2093%	169	671	12,377	13,216		3,959	5,056	-	9,016
Bigelow Volunteer Fire	1643-34	0.0989%	80	317	-	397		1,870	2,388	4,787	9,045
Bigger-Reyno Volunteer Fire	1716-34	0.1945%	157	623	-	780		3,678	4,697	5,721	14,097
Biscoe Volunteer Fire	1732-34	0.0971%	78	311	3,845	4,234		1,837	2,346	-	4,183
Bismarck Fire Pro Association	1740-34	0.1273%	103	408	-	511		2,408	3,075	9,721	15,204
Black Rock Volunteer Police	1759-24	0.0014%	1	4	200	205		26	34	-	60
Blytheville Volunteer Police	1791-24	0.1147%	92	368	-	460		2,170	2,771	4,542	9,482
Bono FID Volunteer Fire	1899-34	0.3498%	282	1,121	-	1,403		6,617	8,450	6,594	21,662
Bono Volunteer Police	1880-24	0.0405%	33	130	8,720	8,883		766	978	-	1,744
Booneville Volunteer Fire	1902-34	0.1700%	137	545	-	682		3,216	4,106	4,973	12,295
Boston Mountain Volunteer Fire	1945-34	0.2216%	179	710	-	889		4,192	5,353	6,440	15,985
Bradford Volunteer Fire	1996-34	0.3199%	258	1,025	-	1,283		6,051	7,727	2,271	16,049
Bradley Volunteer Fire	2003-34	0.0696%	56	223	-	279		1,317	1,682	5,006	8,004
Brinkley Volunteer Fire	2097-34	0.1685%	136	540	-	676		3,187	4,070	5,296	12,552
Brinkley Volunteer Police	2097-24	0.0412%	33	132	13,379	13,544		779	995	-	1,774
Brookland Volunteer Fire	2062-34	0.2780%	224	891	-	1,115		5,259	6,715	6,776	18,750
Bruno Fire Protection District	2178-34	0.2230%	180	715	-	895		4,218	5,387	1,414	11,019
Bryant Volunteer Fire	2194-34	0.0139%	11	45	-	56		263	336	93	693
Bryant Volunteer Police	2194-24	0.0844%	68	270	4,180	4,518		1,596	2,038	-	3,633
Buena Vista Volunteer Fire	2224-34	0.0821%	66	263	-	329		1,554	1,984	1,049	4,587
Buford Volunteer Fire	2240-34	0.2518%	203	807	-	1,010		4,763	6,082	1,523	12,368
Bull Shoals Volunteer Fire	2283-34	0.2624%	212	841	-	1,053		4,964	6,340	2,508	13,812
Bull Shoals Volunteer Police	2283-24	0.0151%	12	48	-	61		285	364	4,308	4,958

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Burnt Ridge Volunteer Fire	2356-34	0.1130%	91	362	-	453		2,138	2,730	5,211	10,079
Butterfield Volunteer Fire	2380-34	0.3518%	284	1,128	3,627	5,038		6,655	8,498	-	15,153
Cabot Volunteer Fire	2585-34	0.1370%	110	439	2,996	3,546		2,592	3,310	-	5,902
Caddo Valley Volunteer Fire	2682-34	0.1922%	155	616	2,254	3,025		3,637	4,644	-	8,280
Caddo Valley Volunteer Police	2682-24	0.0564%	45	181	18,107	18,333		1,067	1,362	-	2,429
Cairo Volunteer Fire	2704-34	0.1253%	101	402	-	503		2,370	3,027	14,457	19,854
Caldwell Volunteer Fire	2690-34	0.1671%	135	536	7,585	8,255		3,161	4,036	-	7,196
Calico Rock Volunteer Fire	2739-34	0.3776%	304	1,210	11,991	13,506		7,142	9,120	-	16,262
Calion Volunteer Fire	2763-34	0.2141%	173	686	-	859		4,050	5,172	9,185	18,406
Calvert Township Volunteer Fire	2798-34	0.2209%	178	708	11,676	12,562		4,179	5,336	-	9,515
Camden Volunteer Fire	2771-34	0.0703%	57	225	-	282		1,330	1,699	9,218	12,247
Cammack Village Volunteer Police	2852-24	0.0696%	56	223	-	279		1,317	1,682	467	3,466
Camp Volunteer Fire	2844-34	0.1787%	144	573	-	717		3,380	4,316	21,418	29,114
Cane Creek Volunteer Fire	2860-34	0.1938%	156	621	-	777		3,665	4,680	11,699	20,044
Capps-Batavia Volunteer Fire	2879-34	0.1695%	137	543	-	680		3,207	4,095	309	7,611
Caraway Volunteer Fire	2887-34	0.2518%	203	807	17,571	18,581		4,763	6,082	-	10,845
Carlisle Volunteer Fire	2984-34	0.2255%	182	723	-	904		4,265	5,446	10,544	20,254
Carthage Volunteer Fire	3050-34	0.1521%	123	488	6,406	7,016		2,877	3,674	-	6,552
Cash Volunteer Fire	3085-34	0.0576%	46	184	-	231		1,089	1,390	4,346	6,825
Cave City Volunteer Fire	3093-34	0.3635%	293	1,165	-	1,458		6,876	8,781	6,604	22,262
Cave Springs Volunteer Fire	3107-34	0.3462%	279	1,110	20,447	21,836		6,549	8,363	-	14,912
Cave Springs Volunteer Police	3107-24	0.1388%	112	445	12,889	13,446		2,625	3,352	-	5,977
Center Grove Volunteer Fire	3166-34	0.1278%	103	409	-	512		2,417	3,086	4,690	10,193
Center Volunteer Fire	3158-34	0.1253%	101	402	-	503		2,370	3,027	5,668	11,065
Centerton Volunteer Fire	3182-34	0.5424%	437	1,739	-	2,176		10,261	13,103	9,623	32,986
Centerton Volunteer Police	3182-24	0.0131%	11	42	4,366	4,419		248	317	-	565
Central City Volunteer Fire	3190-34	0.0139%	11	45	-	56		263	336	93	693
Chambersville Volunteer Fire	3239-34	0.1220%	98	391	11,883	12,373		2,309	2,948	-	5,257
Charleston Volunteer Fire	3271-34	0.2531%	204	811	22,318	23,333		4,787	6,113	-	10,900
Charlotte Volunteer Fire	3301-34	0.1657%	134	531	-	665		3,134	4,002	208	7,345
Cherokee Village Volunteer Police	3336-24	0.0545%	44	175	-	219		1,031	1,317	780	3,129
Cherry Hill Volunteer Fire	3328-34	0.1392%	112	446	-	559		2,634	3,363	5,803	11,800
Cherry Valley Volunteer Fire	3344-34	0.1114%	90	357	-	447		2,107	2,691	789	5,586

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Cherry Valley Volunteer Police	3344-24	0.0007%	1	2	244	247		13	17	-	30
Chidester Volunteer Fire	3387-34	0.1532%	123	491	-	614		2,897	3,700	10,682	17,279
Chimes Volunteer Fire	3395-34	0.1707%	138	547	-	685		3,229	4,123	4,523	11,875
Choctaw Volunteer Fire	3417-34	0.3242%	261	1,039	17,964	19,265		6,133	7,831	-	13,964
Cincinnati Volunteer Fire	3441-34	0.1264%	102	405	3,981	4,488		2,390	3,052	-	5,443
Clarendon Volunteer Fire	3484-34	0.2910%	235	933	7,616	8,783		5,504	7,029	-	12,534
Clarksville Volunteer Fire	3573-34	0.3509%	283	1,125	-	1,407		6,637	8,476	1,360	16,473
Clinton Volunteer Fire	3689-34	0.3347%	270	1,073	-	1,343		6,332	8,086	1,998	16,416
Coal Hill Volunteer Fire	3751-34	0.1388%	112	445	-	557		2,625	3,352	15,084	21,061
Colt Volunteer Fire	3743-34	0.1666%	134	534	3,502	4,170		3,152	4,025	-	7,176
Compton Vol Fire Assoc	3808-34	0.1532%	123	491	-	614		2,897	3,700	10,517	17,114
Conway County Volunteer Fire	3832-34	3.1102%	2,507	9,969	29,842	42,319		58,834	75,130	-	133,965
Cooterneck Volunteer Fire	3794-34	0.1800%	145	577	-	722		3,404	4,347	1,581	9,332
Cord Volunteer Fire	3867-34	0.0931%	75	298	2,774	3,147		1,761	2,249	-	4,010
Corning Volunteer Fire	3875-34	0.1852%	149	594	-	743		3,503	4,474	14,067	22,044
Cotter Volunteer Fire	3972-34	0.1666%	134	534	-	668		3,152	4,025	15,683	22,859
Cotter Volunteer Police	3972-24	0.0009%	1	3	325	329		18	23	-	40
Cotter/Gassville Rural FPD	3980-34	0.1783%	144	572	58,994	59,709		3,373	4,307	-	7,681
Cotton Plant Volunteer Fire	4065-34	0.0975%	79	312	-	391		1,844	2,354	10,102	14,300
Cotton Plant Volunteer Police	4065-24	0.0139%	11	45	4,610	4,666		263	336	-	600
Cottonwood Rural Fire Assoc	4073-34	0.2643%	213	847	-	1,060		5,000	6,385	10,934	22,318
County Line Volunteer Fire Ass	4081-34	0.2649%	214	849	12,457	13,519		5,011	6,399	-	11,409
Cove Rural Volunteer Fire	4111-34	0.2151%	173	690	5,333	6,196		4,070	5,197	-	9,267
Crawfordsville Volunteer Fire	4170-34	0.2854%	230	915	4,757	5,902		5,399	6,894	-	12,293
Crossett Volunteer Fire	4278-34	0.0278%	22	89	-	112		527	673	187	1,386
Crossett Volunteer Police	4278-24	0.0139%	11	45	-	56		263	336	93	693
Crow Mountain Fire Protection District	4251-34	0.4775%	385	1,530	16,235	18,151		9,032	11,534	-	20,566
Crystal Fire Protection District	4286-34	0.3079%	248	987	14,896	16,131		5,825	7,439	-	13,264
Curtis Rural Volunteer Fire	4308-34	0.1532%	123	491	-	614		2,897	3,700	19,553	26,150
Dalton Volunteer Fire	4332-34	0.1810%	146	580	-	726		3,424	4,372	1,215	9,011
Damascus Volunteer Fire	4340-34	0.0835%	67	268	-	335		1,580	2,018	561	4,159
Danville Volunteer Fire	4464-34	0.2516%	203	806	-	1,009		4,758	6,076	29,206	40,041
Dardanelle Volunteer Fire	4553-34	0.2776%	224	890	-	1,114		5,252	6,707	2,112	14,071

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De Queen Volunteer Fire	4766-34	0.3205%	258	1,027	-	1,285		6,062	7,741	6,854	20,657
Deann Volunteer Fire	4634-34	0.1392%	112	446	-	559		2,634	3,363	935	6,932
Decatur Volunteer Fire	4669-34	0.1823%	147	584	-	731		3,448	4,403	768	8,619
Deer Volunteer Fire	4685-34	0.1532%	123	491	-	614		2,897	3,700	5,566	12,163
Dermott Volunteer Fire	4812-34	0.2088%	168	669	-	838		3,951	5,045	10,726	19,722
Des Arc Volunteer Fire	4855-34	0.2504%	202	803	2,281	3,285		4,736	6,048	-	10,785
Desha Volunteer Fire	4871-34	0.2088%	168	669	7,263	8,101		3,951	5,045	-	8,996
Devalls Bluff Volunteer Fire	4863-34	0.1646%	133	528	-	660		3,114	3,977	1,975	9,066
DeWitt Volunteer Fire	4960-34	0.2368%	191	759	-	950		4,480	5,720	6,169	16,369
Diaz Volunteer Fire	5010-34	0.1392%	112	446	3,934	4,492		2,634	3,363	-	5,997
Diaz Volunteer Police	5010-24	0.0006%	0	2	-	2		11	14	332	357
Dierks Volunteer Police	5029-24	0.0278%	22	89	-	112		527	673	187	1,386
District 7 Crawford Co. Volunteer	5037-34	0.2108%	170	676	-	846		3,988	5,093	5,208	14,289
Dodd Mountain Volunteer Fire	5045-34	0.3063%	247	982	2,730	3,959		5,794	7,399	-	13,193
Dover Volunteer Fire	5169-34	0.2642%	213	847	15,886	16,945		4,998	6,382	-	11,379
Dover Volunteer Police	5169-24	0.0411%	33	132	-	165		777	992	5,805	7,574
Dumas Volunteer Fire	5053-34	0.2649%	214	849	-	1,063		5,011	6,399	6,110	17,519
Dyess Volunteer Fire	5266-34	0.1110%	90	356	3,587	4,032		2,100	2,682	-	4,783
Earle Volunteer Fire	5355-34	0.2367%	191	759	-	949		4,477	5,718	1,589	11,784
East Camden Volunteer Fire	5363-34	0.1967%	159	630	-	789		3,720	4,751	24,421	32,892
East End Fire Protection District	5371-34	0.3347%	270	1,073	104,166	105,508		6,332	8,086	-	14,418
El Dorado Volunteer Police	5460-24	0.0139%	11	45	-	56		263	336	93	693
Elaine Volunteer Fire	5401-34	0.1949%	157	625	7,563	8,345		3,687	4,709	-	8,396
Elkins Volunteer Fire	5568-34	0.3097%	250	993	-	1,242		5,858	7,481	11,396	24,735
Elkins Volunteer Police	5568-24	0.0405%	33	130	-	162		766	978	851	2,595
Elm Springs Volunteer Police	5614-24	0.0223%	18	72	7,291	7,380		422	539	-	961
Emmet Volunteer Fire	5630-34	0.1553%	125	498	-	623		2,937	3,750	296	6,983
EMP Rural Fire Association	5649-34	0.2647%	213	848	-	1,062		5,006	6,393	6,026	17,426
England Volunteer Fire	5657-34	0.3613%	291	1,158	31,939	33,389		6,835	8,728	-	15,562
Etowah Volunteer Fire	5738-34	0.1694%	137	543	8,687	9,366		3,205	4,092	-	7,297
Eudora Volunteer Fire	5762-34	0.1557%	126	499	-	625		2,946	3,762	133	6,841
Eureka Springs Volunteer Fire	5851-34	0.2918%	235	935	-	1,171		5,520	7,049	2,166	14,734
Eureka Springs Volunteer Police	5851-24	0.0028%	2	9	976	987		53	68	-	120

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			Deferred Outflows of Resources					Deferred Inflows of Resources			
			Differences Between Expected and Actual Experience	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 in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources
Employer	Dept.	Proportionate Share									
Evansville Volunteer Fire	5819-34	0.2102%	169	674	-	843		3,977	5,079	11,145	20,200
Evening Shade Volunteer Fire	5878-34	0.0567%	46	182	-	228		1,073	1,371	4,588	7,032
Faircrest Volunteer Fire	5924-34	0.2676%	216	858	92,601	93,675		5,061	6,463	-	11,525
Fairfield Bay Volunteer Fire	5959-34	0.3636%	293	1,166	-	1,459		6,879	8,784	1,778	17,441
Fairview Fire Protection District Volunteer Fire	5983-34	0.1540%	124	494	-	618		2,913	3,719	5,570	12,202
Fairview Rural Fire District	5991-34	0.1679%	135	538	-	673		3,176	4,056	919	8,151
Farmington Volunteer Fire	6041-34	0.3480%	280	1,115	2,574	3,969		6,582	8,405	-	14,988
Fire District #6 Crawford Co	6262-34	0.0472%	38	151	1,631	1,820		894	1,141	-	2,035
Fisher Volunteer Fire	6254-34	0.1532%	123	491	-	614		2,897	3,700	10,435	17,031
Flippin Volunteer Fire	6300-34	0.1797%	145	576	7,250	7,971		3,400	4,341	-	7,741
Flippin Volunteer Police	6300-24	0.0075%	6	24	2,603	2,632		141	180	-	321
Floral Volunteer Fire	6327-34	0.1238%	100	397	3,251	3,748		2,342	2,990	-	5,332
Fordyce Volunteer Fire	6343-34	0.1519%	122	487	-	609		2,873	3,669	6,343	12,885
Foreman Volunteer Fire	6351-34	0.1963%	158	629	-	788		3,714	4,742	9,733	18,189
Forrest City Volunteer Fire	6440-34	0.0847%	68	271	-	340		1,602	2,046	5,022	8,671
Forrest City Volunteer Police	6440-24	0.0950%	77	305	-	381		1,797	2,295	6,129	10,222
Fort Smith Volunteer Police	6548-24	0.0009%	1	3	325	329		18	23	-	40
Fox Volunteer Fire	6629-34	0.2228%	180	714	-	894		4,214	5,381	1,495	11,090
Frenchport Volunteer Fire	6645-34	0.1497%	121	480	6,912	7,512		2,831	3,615	-	6,446
Gallatin Volunteer Fire	6807-34	0.0047%	4	15	1,627	1,645		88	113	-	201
Garland Volunteer Fire	6831-34	0.0835%	67	268	-	335		1,580	2,018	5,594	9,192
Gassville Volunteer Fire	6939-34	0.2369%	191	759	3,155	4,105		4,482	5,723	-	10,205
Gassville Volunteer Police	6939-24	0.0290%	23	93	-	116		549	701	4,648	5,898
Gentry Volunteer Fire	7048-34	0.3067%	247	983	-	1,230		5,801	7,408	7,049	20,258
Gentry Volunteer Police	7048-24	0.0421%	34	135	4,504	4,673		797	1,017	-	1,814
Gillett Volunteer Fire	7137-34	0.1114%	90	357	-	447		2,107	2,691	14,816	19,614
Glenwood Volunteer Fire	7242-34	0.2771%	223	888	-	1,111		5,241	6,693	2,398	14,332
Glenwood Volunteer Police	7242-24	0.0165%	13	53	-	66		312	398	4,603	5,313
Goshen Fire Dist Assoc	7277-34	0.2945%	237	944	8,547	9,728		5,571	7,114	-	12,684
Goshen Volunteer Police	7269-24	0.0287%	23	92	98	213		542	692	-	1,235
Gosnell Volunteer Fire	7331-34	0.3365%	271	1,079	-	1,350		6,365	8,128	6,751	21,244
Gould Volunteer Fire	7366-34	0.0112%	9	36	-	45		212	270	5,668	6,150
Grady Volunteer Fire	7358-34	0.2823%	228	905	17,751	18,883		5,340	6,819	-	12,160

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			Differences Between Expected and Actual Experience	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 in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources
Employer	Dept.	Proportionate Share									
Gravel Ridge Fire Protection Dist.	7390-34	0.2017%	163	646	5,918	6,727		3,815	4,872	-	8,687
Gravette Volunteer Fire	7374-34	0.3213%	259	1,030	-	1,289		6,078	7,761	21,586	35,424
Grayson Fire Assoc	7412-34	0.0866%	70	277	-	347		1,638	2,091	13,160	16,889
Green Forest Volunteer Fire	7439-34	0.2238%	180	717	-	898		4,234	5,407	20,437	30,078
Green Forest Volunteer Police	7439-24	0.0080%	6	26	2,777	2,809		151	192	-	343
Greenbrier Volunteer Fire	7447-34	0.2961%	239	949	8,210	9,398		5,601	7,153	-	12,754
Greenland Volunteer Police	7463-24	0.0139%	11	45	-	56		263	336	93	693
Greenwood Rural Volunteer Fire	7498-34	0.0185%	15	59	6,466	6,540		351	448	-	798
Greenwood Volunteer Fire	7471-34	0.4473%	361	1,434	-	1,794		8,461	10,805	12,199	31,465
Greenwood Volunteer Police	7471-24	0.0139%	11	45	4,692	4,748		263	336	-	600
Greers Ferry Volunteer Fire	7544-34	0.3919%	316	1,256	2,159	3,732		7,414	9,468	-	16,882
Grover Township Volunteer Fire	7633-34	0.2087%	168	669	-	837		3,948	5,042	14,976	23,966
Grubbs Volunteer Fire	7730-34	0.2228%	180	714	-	894		4,214	5,381	1,372	10,967
Gum Springs Volunteer Fire	7706-34	0.1685%	136	540	-	676		3,187	4,070	14,373	21,629
Gurdon Volunteer Fire	7749-34	0.1933%	156	620	-	775		3,656	4,669	10,955	19,280
Guy Community Volunteer Fire	7757-34	0.2077%	167	666	-	833		3,929	5,017	1,808	10,754
Hackett Volunteer Fire	7765-34	0.1701%	137	545	-	682		3,218	4,109	4,438	11,765
Hackett Volunteer Police	7765-24	0.0007%	1	2	244	247		13	17	-	30
Hagarville RFD #3	7846-34	0.2488%	201	797	6,992	7,989		4,706	6,009	-	10,714
Halley Volunteer Fire	7889-34	0.1119%	90	359	-	449		2,116	2,702	10,074	14,892
Hamburg Volunteer Fire	7935-34	0.2924%	236	937	-	1,173		5,531	7,063	1,921	14,515
Hampton Volunteer Fire	8044-34	0.2244%	181	719	-	900		4,245	5,421	1,544	11,210
Hampton Volunteer Police	8044-24	0.0000%	-	-	-	-		-	-	5,033	5,033
Hand Cove Fire Prot Dist	8079-34	0.3437%	277	1,101	739	2,118		6,501	8,301	-	14,802
Hardin Volunteer Fire	8125-34	0.0831%	67	266	-	333		1,571	2,007	723	4,302
Hardy Volunteer Fire	8133-34	0.3308%	267	1,060	1,364	2,691		6,257	7,990	-	14,247
Harmon Volunteer Fire	8141-34	0.2640%	213	846	-	1,059		4,993	6,376	1,814	13,183
Harrell Volunteer Fire	8168-34	0.1861%	150	597	451	1,197		3,521	4,496	-	8,017
Harrisburg Volunteer Fire	8230-34	0.2773%	224	889	11,093	12,205		5,245	6,698	-	11,944
Harrisburg Volunteer Police	8230-24	0.0030%	2	10	1,057	1,069		57	73	-	131
Harrison Volunteer Fire	8346-34	0.0557%	45	179	18,275	18,498		1,054	1,345	-	2,399
Harrison Volunteer Police	8346-24	0.0446%	36	143	696	874		843	1,077	-	1,920
Hartford Volunteer Fire	8435-34	0.2377%	192	762	-	954		4,497	5,743	10,259	20,499

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Employer	Dept.	Proportionate Share									
Hartford Volunteer Police	8435-24	0.0000%	-	-	-	-		-	-	4,786	4,786
Haskell Volunteer Fire	8478-34	0.2789%	225	894	12,610	13,729		5,276	6,738	-	12,014
Hatfield Volunteer Fire Rescue	8494-34	0.1532%	123	491	50,256	50,870		2,897	3,700	-	6,597
Hazen Volunteer Fire	8532-34	0.2512%	202	805	7,681	8,688		4,752	6,068	-	10,820
Heber Springs Volunteer Fire	8621-34	0.3714%	299	1,190	4,762	6,252		7,025	8,971	-	15,996
Hector Volunteer Police	8656-24	0.0278%	22	89	-	112		527	673	187	1,386
Helena-West Helena Volunteer Fire	8648-34	0.0000%	-	-	-	-		-	-	39,110	39,110
Helena-West Helena Volunteer Police	8648-24	0.1539%	124	493	12,007	12,625		2,910	3,716	-	6,627
Hensley Volunteer Fire	8753-34	0.1804%	145	578	-	724		3,413	4,358	6,080	13,851
Hermitage Volunteer Fire	8664-34	0.0975%	79	312	-	391		1,844	2,354	654	4,852
Hermitage Volunteer Police	8664-24	0.0104%	8	33	3,643	3,685		198	252	-	450
Hickory Creek Volunteer Fire	8826-34	0.1667%	134	534	-	669		3,154	4,027	16,013	23,194
Hickory Ridge Volunteer Fire	8834-34	0.1296%	104	415	-	520		2,452	3,131	8,537	14,120
Higginson Volunteer Fire	8842-34	0.1948%	157	624	3,437	4,218		3,685	4,706	-	8,391
Higginson Volunteer Police	8842-24	0.0417%	34	134	4,424	4,591		788	1,006	-	1,794
Highfill Volunteer Fire	8850-34	0.2925%	236	938	-	1,173		5,533	7,066	15,661	28,260
Highfill Volunteer Police	8850-24	0.0292%	24	94	741	858		553	706	-	1,260
Highway 15 South Volunteer Fir	8877-34	0.3446%	278	1,105	-	1,382		6,519	8,325	27,669	42,513
Highway 286 East Volunteer Fire	8893-34	0.3048%	246	977	-	1,223		5,766	7,363	7,123	20,251
Highway 70 West FPA	9911-34	0.3078%	248	986	-	1,235		5,822	7,434	35,174	48,430
Hilltop Fire District# 51	8869-34	0.2077%	167	666	-	833		3,929	5,017	34,320	43,265
Hilltop Volunteer Fire	8885-34	0.1808%	146	579	7,245	7,970		3,419	4,367	-	7,786
Holiday Island Volunteer Fire	9008-34	0.1810%	146	580	8,853	9,579		3,424	4,372	-	7,796
Holland Volunteer Fire	8915-34	0.1945%	157	623	11,897	12,677		3,678	4,697	-	8,376
Hollis Volunteer Fire	8931-34	0.0961%	77	308	-	385		1,817	2,320	6,093	10,230
Holly Grove Volunteer Fire	8923-34	0.1995%	161	639	-	800		3,773	4,818	14,121	22,713
Holly Grove Volunteer Police	8923-24	0.0139%	11	45	-	56		263	336	93	693
Hon Volunteer Fire	9016-34	0.1114%	90	357	-	447		2,107	2,691	912	5,710
Hope Volunteer Fire	9024-34	0.0557%	45	179	8,621	8,844		1,054	1,345	-	2,399
Hopewell Fire District	9032-34	0.0550%	44	176	-	221		1,040	1,328	5,527	7,896
Horatio Volunteer Fire	9067-34	0.1223%	99	392	-	491		2,314	2,955	6,620	11,890
Hot Springs Village Volunteer	9210-34	0.2939%	237	942	8,509	9,688		5,560	7,099	-	12,659
Hoxie Volunteer Fire	9326-34	0.2236%	180	717	-	897		4,229	5,401	28,648	38,278

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Employer	Dept.	Proportionate Share									
Hoxie Volunteer Police	9326-24	0.0288%	23	92	5,048	5,163		544	695	-	1,240
Hughes Volunteer Fire	9415-34	0.2071%	167	664	11,439	12,270		3,918	5,003	-	8,920
Hughes Volunteer Police	9415-24	0.0419%	34	134	13,623	13,791		792	1,012	-	1,804
Humphrey Volunteer Fire	9512-34	0.1518%	122	486	-	609		2,871	3,666	11,335	17,871
Huntington Volunteer Fire	9717-34	0.1667%	134	534	-	669		3,154	4,027	11,103	18,285
Huntington Volunteer Police	9717-24	0.0013%	1	4	447	452		24	31	-	55
Huntsville Volunteer Fire	9628-34	0.3390%	273	1,087	3,816	5,176		6,412	8,189	-	14,601
Huntsville Volunteer Police	9628-24	0.0151%	12	48	313	374		285	364	-	650
Huttig Volunteer Fire	9814-34	0.1949%	157	625	-	782		3,687	4,709	6,589	14,984
Imboden Volunteer Fire	10014-34	0.1810%	146	580	-	726		3,424	4,372	10,910	18,706
Inspiration Point Rural Fire Protection District	10030-34	0.0839%	68	269	-	337		1,587	2,026	1,263	4,876
Ione Community Fire	10065-34	0.0979%	79	314	-	393		1,852	2,366	18,810	23,028
Jasper Volunteer Fire	10316-34	0.0985%	79	316	-	395		1,863	2,380	5,033	9,276
Johnson Area Volunteer Fire	10391-34	0.3089%	249	990	-	1,239		5,843	7,461	1,491	14,795
Johnson County Rfd #1	10308-34	0.1921%	155	616	-	771		3,634	4,641	2,531	10,807
Johnson County Rfd #2	10324-34	0.1267%	102	406	-	508		2,397	3,061	14,381	19,838
Johnson County Rfd #4	10340-34	0.0863%	70	277	-	346		1,633	2,086	4,123	7,842
Johnson County Rfd #5	10359-34	0.2913%	235	934	12,070	13,239		5,511	7,038	-	12,549
Johnson County Rfd #7	10375-34	0.1532%	123	491	-	614		2,897	3,700	1,028	7,625
Johnson County Rfd #8	10413-34	0.1431%	115	459	13,899	14,473		2,707	3,456	-	6,163
Johnson Volunteer Police	10383-24	0.0000%	-	-	-	-		-	-	82	82
Joiner Volunteer Fire	10405-34	0.1532%	123	491	-	614		2,897	3,700	19,883	26,479
Joplin Volunteer Fire	10529-34	0.2636%	212	845	-	1,057		4,987	6,368	11,425	22,779
Judsonia Volunteer Fire	10588-34	0.1533%	124	491	3,469	4,084		2,899	3,702	-	6,602
Junction City Volunteer Fire	10618-34	0.1532%	123	491	21,253	21,867		2,897	3,700	-	6,597
Keiser Volunteer Fire	10707-34	0.1392%	112	446	-	559		2,634	3,363	935	6,932
Kensett Volunteer Fire	10804-34	0.1949%	157	625	12,596	13,378		3,687	4,709	-	8,396
Kensett Volunteer Police	10804-24	0.0058%	5	19	2,033	2,057		110	141	-	251
Keo Volunteer Fire	10812-34	0.0627%	51	201	-	251		1,186	1,514	11,714	14,414
Knoxville Volunteer Fire	10855-34	0.1674%	135	537	-	672		3,167	4,044	999	8,211
Krooked Creek Volunteer Fire A	10871-34	0.2912%	235	933	-	1,168		5,509	7,035	11,735	24,278
Lake City Volunteer Fire	11002-34	0.2265%	183	726	-	909		4,285	5,471	19,090	28,846
Lake Hamilton Volunteer Fire	11037-34	0.4969%	401	1,593	7,469	9,463		9,400	12,004	-	21,404

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Lake Maumelle Area RFD	11061-34	0.2839%	229	910	-	1,139		5,371	6,859	4,826	17,056
Lake Village Volunteer Fire	11207-34	0.2894%	233	927	-	1,161		5,474	6,990	7,558	20,022
Lakeview Volunteer Police	11118-24	0.0275%	22	88	-	110		520	664	309	1,493
Lamar Volunteer Fire	10863-34	0.1682%	136	539	-	675		3,183	4,064	15,113	22,360
Landis Volunteer Fire	11266-34	0.1368%	110	438	-	549		2,587	3,304	20,519	26,411
Lavaca Volunteer Fire	11304-34	0.2367%	191	759	-	949		4,477	5,718	15,081	25,276
Lavaca Volunteer Police	11304-24	0.0700%	56	224	4,152	4,433		1,323	1,690	-	3,014
Lawson-Urbana Volunteer Fire	11320-34	0.1257%	101	403	-	504		2,377	3,035	719	6,131
Lazy Acres Vfd	11339-34	0.0972%	78	312	-	390		1,839	2,349	14,681	18,869
Leachville Volunteer Fire	11401-34	0.2843%	229	911	4,703	5,843		5,378	6,867	-	12,245
Leachville Volunteer Police	11401-24	0.0255%	21	82	8,905	9,007		483	617	-	1,099
Lead Hill Volunteer Fire	11436-34	0.1416%	114	454	13,494	14,062		2,678	3,420	-	6,097
Lepanto Volunteer Fire	11509-34	0.2649%	214	849	-	1,063		5,011	6,399	11,678	23,088
Leslie Volunteer Fire	11517-34	0.1696%	137	544	20	701		3,209	4,098	-	7,307
Lewisville Volunteer Fire	11525-34	0.1678%	135	538	-	673		3,174	4,053	1,125	8,351
Liberty Volunteer Fire	11533-34	0.3184%	257	1,020	-	1,277		6,022	7,690	2,429	16,142
Lincoln Volunteer Fire	11614-34	0.2102%	169	674	-	843		3,977	5,079	20,098	29,154
Linwood-Moscow Volunteer Fire	11649-34	0.1525%	123	489	-	612		2,884	3,683	1,272	7,839
Little Flock Volunteer Fire	11576-34	0.2088%	168	669	25,994	26,832		3,951	5,045	-	8,996
Little Flock Volunteer Police	11576-24	0.0441%	36	141	-	177		834	1,065	18,445	20,345
Lockesburg Volunteer Fire	11703-34	0.3064%	247	982	16,510	17,739		5,796	7,402	-	13,199
London Rural Volunteer Fire	11754-34	0.3338%	269	1,070	-	1,339		6,314	8,063	2,365	16,743
Lone Rock Volunteer Fire	11762-34	0.1532%	123	491	-	614		2,897	3,700	16,045	22,641
Lonoke Volunteer Fire	11800-34	0.3217%	259	1,031	-	1,291		6,086	7,772	1,868	15,726
Lonoke Volunteer Police	11800-24	0.0023%	2	7	810	819		44	56	-	100
Louann Volunteer Fire	11851-34	0.1114%	90	357	-	447		2,107	2,691	5,575	10,372
Lowell Volunteer Fire	11908-34	0.1852%	149	594	19,021	19,764		3,503	4,474	-	7,977
Lowell Volunteer Police	11908-24	0.0147%	12	47	-	59		279	356	4,636	5,271
Luxora Volunteer Fire	11959-34	0.1526%	123	489	8,340	8,952		2,886	3,686	-	6,572
Lynne Volunteer Fire	11991-34	0.1800%	145	577	-	722		3,404	4,347	6,284	14,035
Magazine Volunteer Fire	12092-34	0.1096%	88	351	-	440		2,074	2,648	15,385	20,108
Magnolia Volunteer Fire	12181-34	0.1251%	101	401	-	502		2,366	3,021	840	6,227
Magnolia Volunteer Police	12181-24	0.1507%	121	483	20,976	21,580		2,851	3,640	-	6,491

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			Deferred Outflows of Resources					Deferred Inflows of Resources			
			Differences Between Expected and Actual Experience	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 in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources
Employer	Dept.	Proportionate Share									
Malvern Volunteer Fire	12297-34	0.0833%	67	267	-	334		1,576	2,012	10,255	13,843
Mammoth Spring Vol. Fire	12394-34	0.2136%	172	685	-	857		4,041	5,160	10,460	19,661
Manila Volunteer Fire	12483-34	0.2538%	205	813	-	1,018		4,800	6,130	18,615	29,545
Manila Volunteer Police	12483-24	0.0427%	34	137	-	171		808	1,032	4,081	5,921
Mansfield Volunteer Fire	12580-34	0.1272%	103	408	-	510		2,406	3,072	13,724	19,201
Mansfield Volunteer Police	12580-24	0.0128%	10	41	4,121	4,172		241	308	-	549
Marble Volunteer Fire	12637-34	0.1102%	89	353	-	442		2,085	2,662	1,154	5,902
Marianna Volunteer Fire	12688-34	0.3174%	256	1,017	-	1,273		6,005	7,668	3,496	17,169
Marianna Volunteer Police	12688-24	0.0290%	23	93	9,626	9,743		549	701	-	1,250
Marion Volunteer Fire	12785-34	0.4001%	323	1,282	797	2,402		7,569	9,665	-	17,234
Marion Volunteer Police	12785-24	0.1254%	101	402	17,889	18,393		2,373	3,030	-	5,402
Marked Tree Volunteer Fire	12882-34	0.2673%	215	857	-	1,072		5,057	6,458	24,770	36,285
Marmaduke Volunteer Fire	12971-34	0.2393%	193	767	-	960		4,526	5,780	1,024	11,329
Marshall Volunteer Fire	13056-34	0.2786%	225	893	27,298	28,416		5,270	6,729	-	11,999
Marvell Volunteer Fire	13080-34	0.2262%	182	725	-	907		4,278	5,463	687	10,428
Marvell Volunteer Police	13080-24	0.1108%	89	355	7,920	8,365		2,096	2,677	-	4,773
Maumelle Volunteer Fire	13188-34	0.3336%	269	1,069	19,216	20,554		6,310	8,058	-	14,368
Mayflower Volunteer Fire	13242-34	0.1265%	102	405	-	507		2,392	3,055	4,684	10,132
Mayflower Volunteer Police	13242-24	0.0154%	12	49	4,891	4,953		292	373	-	665
Maynard Volunteer Fire	13269-34	0.2192%	177	702	21,544	22,423		4,146	5,294	-	9,440
McCrary Volunteer Fire	13285-34	0.3333%	269	1,068	2,258	3,595		6,306	8,052	-	14,358
McCrary Volunteer Police	13285-24	0.0014%	1	4	488	494		26	34	-	60
McGehee Volunteer Fire	13382-34	0.2080%	168	667	-	834		3,935	5,025	12,371	21,331
McGehee Volunteer Police	13382-24	0.0145%	12	46	110	168		274	350	-	625
McNeil Volunteer Fire	13471-34	0.2085%	168	668	17,248	18,085		3,944	5,036	-	8,980
McRae Volunteer Fire	13587-34	0.1568%	126	502	-	629		2,965	3,787	23,737	30,490
McRae Volunteer Police	13587-24	0.0139%	11	45	4,486	4,542		263	336	-	600
Melbourne Volunteer Fire	13684-34	0.2478%	200	794	1,798	2,792		4,688	5,986	-	10,674
Melrose Volunteer Fire	13714-34	0.1115%	90	357	-	447		2,109	2,693	913	5,716
Mena Volunteer Fire	13773-34	0.2792%	225	895	-	1,120		5,281	6,743	1,955	13,979
Midland Volunteer Fire	13846-34	0.1410%	114	452	-	566		2,667	3,406	10,967	17,040
Mineral Springs Volunteer Fire	13889-34	0.1682%	136	539	-	675		3,183	4,064	15,155	22,401
Monette Volunteer Fire	13986-34	0.2088%	168	669	-	838		3,951	5,045	1,402	10,397

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Employer	Dept.	Proportionate Share									
Monticello Volunteer Fire	14087-34	0.1945%	157	623	-	780		3,678	4,697	1,471	9,847
Montrose Volunteer Fire	14184-34	0.0986%	80	316	-	396		1,866	2,382	1,072	5,320
Morning Star FPA	14214-34	0.0840%	68	269	-	337		1,589	2,029	19,500	23,118
Morning Star Volunteer Fire	14222-34	0.1114%	90	357	8,824	9,271		2,107	2,691	-	4,798
Moro Volunteer Fire	14257-34	0.0696%	56	223	-	279		1,317	1,682	10,286	13,285
Morrilton Volunteer Fire	14273-34	0.3653%	294	1,171	-	1,465		6,910	8,823	19,899	35,631
Morrow Volunteer Fire	14303-34	0.1420%	114	455	41	611		2,687	3,431	-	6,118
Mount Holly Volunteer Fire	14338-34	0.1680%	135	539	-	674		3,178	4,058	24,354	31,591
Mount Ida Volunteer Fire	14486-34	0.1114%	90	357	-	447		2,107	2,691	748	5,545
Mountain Home Volunteer Fire	14389-34	0.0996%	80	319	-	399		1,883	2,405	27,524	31,813
Mountain Home Volunteer Police	14389-24	0.0835%	67	268	-	335		1,580	2,018	5,800	9,398
Mountain View Volunteer Fire	14524-34	0.3463%	279	1,110	-	1,389		6,551	8,366	27,205	42,122
Mountain View Volunteer Police	14524-24	0.0976%	79	313	3,595	3,987		1,846	2,357	-	4,203
Mountainburg Volunteer Fire	14362-34	0.5015%	404	1,607	-	2,012		9,486	12,113	31,956	53,556
Mt Judea Area Volunteer Fire	14494-34	0.2773%	224	889	-	1,112		5,245	6,698	2,276	14,220
Mulberry Volunteer Fire	14575-34	0.3337%	269	1,070	26,186	27,524		6,312	8,061	-	14,373
Murfreesboro Volunteer Fire	14672-34	0.1950%	157	625	3,188	3,971		3,689	4,711	-	8,401
Nashville Volunteer Fire	14877-34	0.2657%	214	852	-	1,066		5,026	6,418	34,210	45,655
Natural Dam Volunteer Fire	14907-34	0.1107%	89	355	-	444		2,094	2,674	5,613	10,380
New Blaine Rural Volunteer Fir	14931-34	0.2479%	200	795	11,575	12,570		4,690	5,989	-	10,679
Newark Volunteer Fire	14974-34	0.1681%	136	539	-	674		3,180	4,061	5,294	12,536
Newport Volunteer Fire	15067-34	0.1962%	158	629	3,595	4,382		3,712	4,740	-	8,451
Newport Volunteer Police	15067-24	0.0551%	44	177	4,044	4,265		1,042	1,331	-	2,374
Nob Hill Volunteer Fire	15091-34	0.2640%	213	846	1,777	2,836		4,993	6,376	-	11,369
Norman Volunteer Fire	15156-34	0.1253%	101	402	39,264	39,767		2,370	3,027	-	5,397
Norphlet Volunteer Fire	15172-34	0.2225%	179	713	2,921	3,813		4,210	5,376	-	9,585
Norphlet Volunteer Police	15172-24	0.0142%	11	45	-	57		268	342	4,674	5,284
North Crossett Volunteer Fire	15253-34	0.2471%	199	792	-	991		4,675	5,969	7,399	18,043
North Pulaski FPD	15407-34	0.4186%	337	1,342	-	1,679		7,919	10,112	26,036	44,067
Northeast Benton Co.	15229-34	0.3766%	304	1,207	2,177	3,688		7,124	9,098	-	16,222
Northeast Greene County Fire District	15288-34	0.2757%	222	884	-	1,106		5,215	6,659	17,285	29,158
Northeast Lakeside Vol. Fire	15245-34	0.2100%	169	673	13,074	13,916		3,973	5,073	-	9,046
Northeast Saline County Fire D	15261-34	0.0191%	15	61	-	76		360	460	7,711	8,532

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Northside Volunteer Fire	15296-34	0.2232%	180	716	-	895		4,223	5,392	20,434	30,050
Northside Volunteer Fire	15318-34	0.1671%	135	536	-	670		3,161	4,036	1,121	8,318
Oak Grove Volunteer Fire	15466-34	0.1114%	90	357	-	447		2,107	2,691	748	5,545
Oil Trough Volunteer Fire	15202-34	0.3471%	280	1,113	40,040	41,432		6,567	8,386	-	14,952
Ola Volunteer Fire	15555-34	0.1940%	156	622	-	778		3,670	4,686	1,634	9,989
Ola Volunteer Police	15555-24	0.0278%	22	89	-	112		527	673	104	1,304
Oppelo Volunteer Fire	15660-34	0.2207%	178	707	-	885		4,174	5,331	2,516	12,021
Osceola Volunteer Fire	15768-34	0.1018%	82	326	850	1,259		1,925	2,458	-	4,384
Osceola Volunteer Police	15768-24	0.0557%	45	179	-	223		1,054	1,345	374	2,773
Ouachita Co FD #1	15792-34	0.1828%	147	586	-	733		3,457	4,414	9,888	17,759
Oxley Volunteer Fire	15822-34	0.0557%	45	179	-	223		1,054	1,345	4,871	7,270
Ozark Volunteer Fire	15857-34	0.2545%	205	816	-	1,021		4,814	6,147	9,664	20,625
Ozark Volunteer Police	15857-24	0.0695%	56	223	-	279		1,315	1,679	879	3,872
Pangburn Volunteer Fire	15997-34	0.2430%	196	779	607	1,582		4,596	5,870	-	10,466
Paragould Volunteer Fire	16160-34	0.0278%	22	89	-	112		527	673	187	1,386
Paragould Volunteer Police	16160-24	0.0113%	9	36	3,944	3,990		214	273	-	487
Paris Volunteer Fire	16241-34	0.2228%	180	714	-	894		4,214	5,381	1,372	10,967
Parkin Volunteer Fire	16268-34	0.1592%	128	510	-	639		3,012	3,846	18,469	25,326
Parks Volunteer Fire	16179-34	0.0823%	66	264	-	330		1,556	1,987	1,008	4,551
Parthenon Volunteer Fire	16195-34	0.1800%	145	577	-	722		3,404	4,347	1,581	9,332
Patterson Volunteer Fire	16233-34	0.1812%	146	581	-	727		3,428	4,378	1,257	9,063
Patterson Volunteer Police	16233-24	0.0292%	24	94	9,419	9,537		553	706	-	1,260
Pea Ridge Volunteer Fire	16276-34	0.4635%	374	1,486	-	1,859		8,769	11,197	11,438	31,404
Peel Volunteer Fire & Rescue	16292-34	0.2088%	168	669	-	838		3,951	5,045	6,188	15,183
Perla Volunteer Police	16284-24	0.0139%	11	45	-	56		263	336	93	693
Perryville Volunteer Fire	16314-34	0.2236%	180	717	7,949	8,846		4,229	5,401	-	9,630
Philadelphia Volunteer Fire	16330-34	0.2111%	170	677	-	847		3,993	5,098	20,473	29,564
Piggott Volunteer Fire	16357-34	0.3063%	247	982	-	1,229		5,794	7,399	1,973	15,167
Pine Bluff Volunteer Police	16462-24	0.1678%	135	538	46,486	47,159		3,174	4,053	-	7,227
Pine Ridge Volunteer Fire	16489-34	0.0835%	67	268	-	335		1,580	2,018	561	4,159
Pine Village Volunteer Fire	16497-34	0.2077%	167	666	12,137	12,970		3,929	5,017	-	8,945
Pineville Volunteer Fire	16519-34	0.2217%	179	711	3,337	4,226		4,194	5,356	-	9,550
Plainview Volunteer Fire	16578-34	0.2934%	237	941	2,942	4,119		5,551	7,088	-	12,639

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Pleasant Plains Volunteer Fire	16446-34	0.2428%	196	778	-	974		4,592	5,864	13,131	23,587
Plumerville Volunteer Fire	16551-34	0.2475%	199	793	-	993		4,681	5,978	2,862	13,522
Pocahontas Volunteer Fire	16659-34	0.2489%	201	798	2,288	3,286		4,708	6,012	-	10,719
Pocahontas Volunteer Police	16659-24	0.0294%	24	94	9,748	9,866		555	709	-	1,265
Ponca Volunteer Fire	16675-34	0.1114%	90	357	-	447		2,107	2,691	748	5,545
Portland Volunteer Fire	16713-34	0.0835%	67	268	-	335		1,580	2,018	5,264	8,862
Pottsville Volunteer Fire	16683-34	0.2130%	172	683	4,436	5,290		4,030	5,146	-	9,176
Pottsville Volunteer Police	16683-24	0.0572%	46	183	-	229		1,082	1,382	4,837	7,301
Prairie Grove Volunteer Fire	16756-34	0.3335%	269	1,069	11,335	12,672		6,308	8,055	-	14,363
Prairie Grove Volunteer Police	16756-24	0.0275%	22	88	-	110		520	664	515	1,699
Prescott Volunteer Fire	16799-34	0.2083%	168	668	-	835		3,940	5,031	1,605	10,576
Pulaski Co Volunteer Fire	16853-34	0.1983%	160	636	-	795		3,751	4,790	20,591	29,132
Pyatt Rural Fire & Def Assoc	16918-34	0.1795%	145	575	3,166	3,886		3,395	4,336	-	7,731
Ravenden Volunteer Fire	16950-34	0.1560%	126	500	-	626		2,950	3,767	4,467	11,184
Rector Volunteer Fire	17043-34	0.2367%	191	759	16,277	17,226		4,477	5,718	-	10,195
Rector Volunteer Police	17043-24	0.0150%	12	48	5,141	5,201		283	362	-	645
Redfield Volunteer Fire	17132-34	0.3986%	321	1,278	14,397	15,996		7,541	9,630	-	17,170
Redfield Volunteer Police	17132-24	0.0418%	34	134	4,547	4,714		790	1,009	-	1,799
Richwood Volunteer Fire	17159-34	0.1100%	89	353	-	441		2,081	2,657	14,604	19,341
Rison Volunteer Fire	17140-34	0.2636%	212	845	6,482	7,539		4,987	6,368	-	11,354
Riverdale Volunteer Fire	17167-34	0.0975%	79	312	-	391		1,844	2,354	654	4,852
Rockport Volunteer Fire	17213-34	0.0015%	1	5	529	535		29	37	-	65
Rondo Volunteer Fire	17264-34	0.0278%	22	89	-	112		527	673	5,055	6,254
Rose Bud Volunteer Fire	17299-34	0.2181%	176	699	10,435	11,309		4,125	5,267	-	9,392
Ross Van Ness - Wellford Volunteer Fire	17302-34	0.1700%	137	545	53,863	54,545		3,216	4,106	-	7,322
Round Mountain Volunteer Fire	17272-34	0.2977%	240	954	-	1,194		5,632	7,192	22,867	35,692
Ruddell Hill Volunteer Fire	17310-34	0.0233%	19	75	8,133	8,226		441	563	-	1,004
Rudd's Crossing Volunteer Fire	17280-34	0.1392%	112	446	-	559		2,634	3,363	1,182	7,179
Russell Volunteer Fire	17329-34	0.1664%	134	533	-	667		3,147	4,019	1,365	8,532
Salem Volunteer Fire	17531-34	0.3202%	258	1,026	2,472	3,756		6,058	7,736	-	13,793
Salem Volunteer Police	17531-24	0.0131%	11	42	-	53		248	317	378	943
Salem-Saline County Volunteer	17558-34	0.2876%	232	922	10,462	11,616		5,440	6,946	-	12,386
Saratoga Volunteer Fire	17574-34	0.0557%	45	179	-	223		1,054	1,345	374	2,773

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Sardis Fire Protection Distric	17582-34	0.2368%	191	759	-	950		4,480	5,720	16,482	26,682
Scott Volunteer Fire	17612-34	0.1541%	124	494	26,982	27,600		2,915	3,722	-	6,637
Scranton Rural Volunteer Fire	17620-34	0.2381%	192	763	-	955		4,504	5,751	1,101	11,356
SE Jefferson Co Volunteer Fire	17973-34	0.1522%	123	488	-	611		2,880	3,677	6,139	12,696
Searcy Volunteer Fire	17639-34	0.0278%	22	89	-	112		527	673	187	1,386
Searcy Volunteer Police	17639-24	0.0302%	24	97	791	912		571	729	-	1,300
Sedgwick Fire Improvement Dist	17647-34	0.1093%	88	350	3,100	3,539		2,067	2,640	-	4,707
Shady Grove Fire & Rescue	17698-34	0.1381%	111	443	-	554		2,612	3,335	15,410	21,357
Shannon Hills Volunteer Fire	17663-34	0.2390%	193	766	-	959		4,522	5,774	1,146	11,442
Shannon Hills Volunteer Police	17655-24	0.0284%	23	91	-	114		538	687	9,596	10,821
Shaw Volunteer Fire Protection	17671-34	0.1033%	83	331	5,835	6,250		1,954	2,495	-	4,449
Sheridan Volunteer Fire	17744-34	0.3653%	294	1,171	-	1,465		6,910	8,823	1,209	16,942
Siloam Springs Volunteer Fire	17833-34	0.0278%	22	89	-	112		527	673	187	1,386
Siloam Springs Volunteer Police	17833-24	0.0151%	12	48	5,262	5,322		285	364	-	650
Sixth District Volunteer Fire	17884-34	0.2367%	191	759	-	949		4,477	5,718	1,589	11,784
Smackover Volunteer Fire	17930-34	0.2656%	214	851	3,500	4,565		5,024	6,416	-	11,440
Smyrna Volunteer Fire	17922-34	0.1671%	135	536	8,450	9,120		3,161	4,036	-	7,196
Snowball Volunteer Fire	17949-34	0.1810%	146	580	-	726		3,424	4,372	5,712	13,508
South Carroll Co Fire Assoc	17957-34	0.2088%	168	669	-	838		3,951	5,045	1,402	10,397
South Greene County Volunteer Fire	18023-34	0.3036%	245	973	6,127	7,345		5,744	7,334	-	13,078
South Mountain Volunteer Fire	18007-34	0.1532%	123	491	-	614		2,897	3,700	1,028	7,625
Southbend Volunteer Fire	17965-34	0.1949%	157	625	-	782		3,687	4,709	1,308	9,704
Southside Volunteer Fire	18015-34	0.2922%	236	936	-	1,172		5,527	7,057	2,085	14,669
Sparkman Volunteer Fire	17981-34	0.2098%	169	672	-	841		3,968	5,067	1,324	10,359
Sparkman Volunteer Police	17981-24	0.0557%	45	179	-	223		1,054	1,345	127	2,525
St. Francis Volunteer Fire	18333-34	0.0696%	56	223	-	279		1,317	1,682	467	3,466
Stamps Volunteer Fire	18139-34	0.2548%	205	817	3,537	4,560		4,820	6,155	-	10,975
Star City Volunteer Fire	18244-34	0.2058%	166	660	-	825		3,892	4,970	7,799	16,661
Star City Volunteer Police	18244-24	0.0139%	11	45	-	56		263	336	4,838	5,438
Stephens Volunteer Fire	18287-34	0.1532%	123	491	13,082	13,696		2,897	3,700	-	6,597
Strawberry Volunteer Fire	18376-34	0.1817%	146	582	-	729		3,437	4,389	1,136	8,962
Strickler Volunteer Fire	18392-34	0.1253%	101	402	-	503		2,370	3,027	5,668	11,065
Strong Volunteer Fire	18430-34	0.2355%	190	755	-	945		4,455	5,689	1,995	12,140

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			Deferred Outflows of Resources					Deferred Inflows of Resources			
			Differences Between Expected and Actual Experience	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 in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources
Employer	Dept.	Proportionate Share									
Stuttgart Volunteer Fire	18546-34	0.0544%	44	174	3,800	4,018		1,029	1,314	-	2,344
Sulphur Springs Volunteer Fire	18732-34	0.0609%	49	195	1,456	1,701		1,153	1,472	-	2,625
Sulphur Springs Volunteer Police	18732-24	0.0041%	3	13	1,423	1,440		77	99	-	176
Summit Volunteer Fire	18740-34	0.2069%	167	663	11,399	12,229		3,913	4,997	-	8,910
Sunnyland Rural Volunteer Fire	18775-34	0.1278%	103	409	4,551	5,064		2,417	3,086	-	5,503
Sunset Rural Volunteer Fire	18783-34	0.1530%	123	491	-	614		2,895	3,697	1,069	7,660
Swifton Volunteer Fire	18791-34	0.2241%	181	718	-	899		4,238	5,412	1,336	10,987
Taylor Volunteer Fire	18821-34	0.1945%	157	623	-	780		3,678	4,697	11,372	19,748
Thornton Volunteer Fire	18953-34	0.0964%	78	309	-	387		1,824	2,329	16,366	20,519
Tillar Volunteer Fire	19038-34	0.1532%	123	491	7,967	8,581		2,897	3,700	-	6,597
Timbo Volunteer Fire	19048-34	0.1393%	112	447	-	559		2,636	3,366	894	6,896
Tinsman Volunteer Fire	19062-34	0.0975%	79	312	-	391		1,844	2,354	654	4,852
Tontitown Area Volunteer Fire	19097-34	0.3044%	245	976	-	1,221		5,759	7,354	6,751	19,864
Tontitown Volunteer Fire	19089-34	0.0063%	5	20	2,196	2,221		119	152	-	271
Tontitown Volunteer Police	19089-24	0.0628%	51	201	21,085	21,337		1,188	1,517	-	2,705
Tracy Area Volunteer Fire	19127-34	0.2630%	212	843	16,097	17,152		4,975	6,354	-	11,329
Trumann Volunteer Fire	19224-34	0.1553%	125	498	-	623		2,937	3,750	10,197	16,884
Trumann Volunteer Police	19224-24	0.0010%	1	3	366	370		20	25	-	45
Tuckerman Volunteer Fire	19313-34	0.2388%	192	765	-	958		4,517	5,768	815	11,101
Tuckerman Volunteer Police	19313-24	0.0431%	35	138	14,236	14,409		814	1,040	-	1,854
Tull Fire & Rescue	19321-34	0.1532%	123	491	-	614		2,897	3,700	5,649	12,246
Turrell Volunteer Fire	19356-34	0.0273%	22	87	4,066	4,175		516	659	-	1,174
Tyronza Volunteer Fire	19372-34	0.2101%	169	674	-	843		3,975	5,076	19,397	28,448
Tyronza Volunteer Police	19372-24	0.0266%	21	85	-	107		502	642	634	1,778
Umpire Volunteer Fire	19380-34	0.1696%	137	544	-	680		3,209	4,098	9,427	16,734
Valley Springs Volunteer Fire	19399-34	0.1977%	159	634	-	793		3,740	4,776	9,492	18,008
Van Buren Volunteer Police	19410-24	0.1106%	89	354	13,078	13,521		2,092	2,671	-	4,762
Vandervoort Rural Volunteer Fire	19429-34	0.1671%	135	536	-	670		3,161	4,036	10,116	17,313
Velvet Ridge Fire Protection District	19445-34	0.1533%	124	491	-	615		2,899	3,702	10,312	16,913
Vilonia Volunteer Fire	19526-34	0.4156%	335	1,332	-	1,667		7,862	10,039	3,742	21,642
Vilonia Volunteer Police	19526-24	0.0005%	0	1	163	165		9	11	-	20
Viola Volunteer Fire	19615-34	0.1801%	145	577	-	722		3,406	4,350	16,104	23,860
Wabaseka Volunteer Fire	19828-34	0.0835%	67	268	-	335		1,580	2,018	561	4,159

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Employer	Dept.	Proportionate Share	Deferred Outflows of Resources					Deferred Inflows of Resources			
			Differences Between Expected and Actual Experience	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 in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources
Waldo Volunteer Fire	19917-34	0.2797%	226	897	-	1,122		5,292	6,758	6,826	18,875
Waldo Volunteer Police	19917-24	0.0835%	67	268	22,173	22,508		1,580	2,018	-	3,598
Waldron Volunteer Fire	20028-34	0.2790%	225	894	7,453	8,572		5,279	6,741	-	12,019
Walnut Ridge Volunteer Fire	20117-34	0.1855%	150	595	742	1,486		3,510	4,482	-	7,992
Walnut Ridge Volunteer Police	20117-24	0.0557%	45	179	-	223		1,054	1,345	9,863	12,262
Ward Volunteer Fire	20168-34	0.1927%	155	618	-	773		3,645	4,655	6,578	14,879
Ward Volunteer Police	20168-24	0.0830%	67	266	-	333		1,569	2,004	5,426	8,999
Warren Volunteer Fire	20214-34	0.4187%	338	1,342	-	1,680		7,921	10,115	2,438	20,474
Washington Volunteer Fire	20311-34	0.0696%	56	223	-	279		1,317	1,682	467	3,466
Water Valley Volunteer Fire	20346-34	0.2506%	202	803	-	1,005		4,741	6,054	1,682	12,477
Watson Chapel Volunteer Fire	20354-34	0.3337%	269	1,070	110,146	111,484		6,312	8,061	-	14,373
Wedington Volunteer Fire	20362-34	0.3624%	292	1,161	-	1,454		6,854	8,753	2,308	17,915
Weiner Volunteer Fire	20419-34	0.2760%	222	885	1,733	2,840		5,221	6,667	-	11,889
Wescon Volunteer Fire	20486-34	0.2355%	190	755	2,008	2,952		4,455	5,689	-	10,145
Wesley Volunteer Fire	20494-34	0.1677%	135	537	-	673		3,172	4,050	918	8,140
West Fork Volunteer Fire	20508-34	0.4079%	329	1,307	-	1,636		7,715	9,852	44,070	61,637
West Fork Volunteer Police	20508-24	0.0278%	22	89	5,052	5,164		527	673	-	1,199
West Memphis Volunteer Police	20605-24	0.0702%	57	225	21,811	22,092		1,328	1,696	-	3,024
West Point Volunteer Fire	20656-34	0.0877%	71	281	5,359	5,711		1,660	2,119	-	3,779
West Pulaski Volunteer Fire	20664-34	0.6281%	506	2,013	52,393	54,912		11,881	15,171	-	27,052
Western Greene Co Fire	20672-34	0.3339%	269	1,070	11,415	12,755		6,317	8,066	-	14,383
Western Grove Volunteer Fire	20680-34	0.2217%	179	711	7,587	8,476		4,194	5,356	-	9,550
Wheatley Volunteer Fire	20702-34	0.1433%	116	459	5,192	5,767		2,711	3,462	-	6,173
Wheatley Volunteer Police	20702-24	0.0415%	33	133	4,177	4,343		786	1,003	-	1,789
Wheeler Volunteer Fire	20710-34	0.2919%	235	936	-	1,171		5,522	7,052	6,870	19,443
White Bluff-Rye Hill Volunteer	20796-34	0.2514%	203	806	-	1,009		4,756	6,074	6,101	16,931
White Hall Volunteer Fire	20818-34	0.2785%	224	893	11,293	12,410		5,268	6,727	-	11,994
Whitehouse Volunteer Fire	20834-34	0.1568%	126	502	-	629		2,965	3,787	4,347	11,099
Wickes RVFD #2	20850-34	0.0696%	56	223	-	279		1,317	1,682	5,253	8,252
Williams Junction Volunteer Fi	20885-34	0.1253%	101	402	-	503		2,370	3,027	841	6,238
Wilmar Volunteer Fire	20907-34	0.1246%	100	399	-	500		2,357	3,010	1,085	6,452
Wilmot Volunteer Fire	21008-34	0.1934%	156	620	61,414	62,190		3,659	4,672	-	8,331
Wilson Volunteer Fire	21091-34	0.1532%	123	491	-	614		2,897	3,700	5,896	12,493

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			Differences Between Expected and Actual Experience	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 in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources
Wilton Volunteer Fire	21105-34	0.1551%	125	497	18,065	18,687		2,935	3,747	-	6,682
Woodlawn Volunteer Fire	21024-34	0.1810%	146	580	-	726		3,424	4,372	1,215	9,011
Wright-Pastoria Volunteer Fire	21156-34	0.0590%	48	189	-	236		1,115	1,424	3,774	6,313
Wynne Volunteer Fire	21199-34	0.1957%	158	627	-	785		3,703	4,728	5,686	14,117
Y-City Volunteer Fire	21296-34	0.1532%	123	491	-	614		2,897	3,700	5,773	12,369
Yellville Volunteer Fire	21393-34	0.2225%	179	713	-	893		4,210	5,376	6,527	16,112
Zinc Volunteer Fire	21431-34	0.0696%	56	223	4,071	4,351		1,317	1,682	-	2,999