

LOPFI Only GASB 68 Information
Volunteer Departments Proportionate Share of Net Pension Liability and Pension Expense
As of December 31, 2014

Employer	Dept.	Proportionate Share	Net Pension Liability		Pension Expense		
					Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amts. from Changes in Proportion and Differences Between Employer Contributions and Prop. Share of Contributions	Total Employer Pension Expense
Alma Volunteer Fire	116-34	0.3483%	\$ 108,102		\$ 13,329	\$ (723)	\$ 12,605
Alzheimer Volunteer Fire	248-34	0.0961%	29,814		3,676	1,261	4,937
Altus Volunteer Fire	205-34	0.1962%	60,895		7,508	801	8,309
Altus Volunteer Police	205-24	0.0000%	-		-	(489)	(489)
Amity Volunteer Fire	302-34	0.3302%	102,479		12,635	(1,331)	11,304
Amity Volunteer Police	302-24	0.0139%	4,321		533	(10)	523
Antioch Volunteer Fire	310-34	0.3075%	95,428		11,766	(168)	11,597
Appleton Rural Volunteer Fire	345-34	0.2211%	68,633		8,462	(173)	8,289
Arch Street FPD #16	361-34	0.3071%	95,320		11,753	(1,079)	10,674
Arkadelphia Volunteer Fire	418-34	0.2077%	64,456		7,947	287	8,235
Arkansas City Volunteer Fire	507-34	0.1384%	42,959		5,297	(609)	4,687
Ash Flat Volunteer Fire	647-34	0.2095%	65,035		8,019	834	8,853
Ash Flat Volunteer Police	647-24	0.0301%	9,330		1,150	(901)	249
Ashdown Volunteer Fire	604-34	0.2934%	91,071		11,229	(1,124)	10,105
Ashdown Volunteer Police	604-24	0.1375%	42,669		5,261	1,241	6,502
Atkins Volunteer Fire	701-34	0.3607%	111,953		13,803	(1,773)	12,030
Augusta Volunteer Fire	809-34	0.2931%	90,962		11,215	1,721	12,936
Augusta Volunteer Police	809-24	0.1033%	32,049		3,952	3,680	7,631
Austin Volunteer Fire	825-34	0.1253%	38,891		4,795	3,977	8,772
Avoca Volunteer Fire	833-34	0.3342%	103,709		12,787	2,974	15,761
Bald Knob Volunteer Fire	906-34	0.3063%	95,066		11,721	(202)	11,520
Bald Knob Volunteer Police	906-24	0.0658%	20,412		2,517	308	2,825
Barling Volunteer Fire	1007-34	0.1439%	44,659		5,506	(2,336)	3,171
Barling Volunteer Police	1007-24	0.0291%	9,040		1,115	515	1,630
Barton-Lexa Fire Department, Inc.	1074-34	0.6857%	212,824		26,240	5,705	31,945
Batesville Volunteer Fire	1104-34	0.2227%	69,103		8,520	(1,114)	7,407
Bay Village Volunteer Fire	1228-34	0.0278%	8,642		1,066	(487)	579
Bay Volunteer Fire	1201-34	0.2670%	82,862		10,217	(1,055)	9,162
Bay Volunteer Police	1201-24	0.0140%	4,357		537	(5)	532
BDR FD#1	4057-34	0.5385%	167,136		20,607	(4,337)	16,270
Bearden Volunteer Fire	1309-34	0.0979%	30,393		3,747	(994)	2,753
Beaver Lake Volunteer Fire	1287-34	0.2483%	77,058		9,501	(1,203)	8,298
Beaverfork Volunteer Fire	1260-34	0.2083%	64,637		7,970	2,112	10,081
Beebe Volunteer Fire	1317-34	0.1554%	48,221		5,945	(26)	5,919
Bella Vista Volunteer Fire	1406-34	0.0958%	29,742		3,667	355	4,023
Belleville Volunteer Fire	1392-34	0.1661%	51,565		6,358	(106)	6,252
Benton Volunteer Police	1503-24	0.0405%	12,566		1,549	(112)	1,437
Bentonville Volunteer Fire	1600-34	0.1520%	47,171		5,816	785	6,601
Bergman Volunteer Fire Association	1627-34	0.2077%	64,456		7,947	(665)	7,282
Berryville Volunteer Fire	1708-34	0.1861%	57,767		7,123	(439)	6,684
Berryville Volunteer Police	1708-24	0.0560%	17,393		2,145	1,824	3,969
Bethel Heights Volunteer Fire	1686-34	0.0019%	579		71	66	138
Bethel Heights Volunteer Police	1686-24	0.0701%	21,751		2,682	(98)	2,583
Big Creek Volunteer Fire	1724-34	0.2093%	64,963		8,010	1,264	9,274
Bigelow Volunteer Fire	1643-34	0.0989%	30,683		3,783	(489)	3,294
Bigger-Reyno Volunteer Fire	1716-34	0.1945%	60,352		7,441	(584)	6,857
Biscoe Volunteer Fire	1732-34	0.0971%	30,140		3,716	393	4,109

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Bismarck Fire Pro Association	1740-34	0.1273%	39,506		4,871	(993)	3,878
Black Rock Volunteer Police	1759-24	0.0014%	434		54	20	74
Blytheville Volunteer Police	1791-24	0.1147%	35,599		4,389	(464)	3,925
Bono FID Volunteer Fire	1899-34	0.3498%	108,573		13,387	(674)	12,713
Bono Volunteer Police	1880-24	0.0405%	12,566		1,549	891	2,440
Booneville Volunteer Fire	1902-34	0.1700%	52,759		6,505	(508)	5,997
Boston Mountain Volunteer Fire	1945-34	0.2216%	68,777		8,480	(658)	7,822
Bradford Volunteer Fire	1996-34	0.3199%	99,279		12,241	(232)	12,009
Bradley Volunteer Fire	2003-34	0.0696%	21,606		2,664	(511)	2,153
Brinkley Volunteer Fire	2097-34	0.1685%	52,289		6,447	(541)	5,906
Brinkley Volunteer Police	2097-24	0.0412%	12,783		1,576	1,367	2,943
Brookland Volunteer Fire	2062-34	0.2780%	86,279		10,638	(692)	9,946
Bruno Fire Protection District	2178-34	0.2230%	69,212		8,534	(144)	8,389
Bryant Volunteer Fire	2194-34	0.0139%	4,321		533	(10)	523
Bryant Volunteer Police	2194-24	0.0844%	26,180		3,228	427	3,655
Buena Vista Volunteer Fire	2224-34	0.0821%	25,493		3,143	(107)	3,036
Buford Volunteer Fire	2240-34	0.2518%	78,143		9,635	(156)	9,479
Bull Shoals Volunteer Fire	2283-34	0.2624%	81,452		10,043	(256)	9,787
Bull Shoals Volunteer Police	2283-24	0.0151%	4,683		577	(440)	137
Burnt Ridge Volunteer Fire	2356-34	0.1130%	35,076		4,325	(532)	3,792
Butterfield Volunteer Fire	2380-34	0.3518%	109,188		13,462	370	13,833
Cabot Volunteer Fire	2585-34	0.1370%	42,525		5,243	306	5,549
Caddo Valley Volunteer Fire	2682-34	0.1922%	59,665		7,356	230	7,587
Caddo Valley Volunteer Police	2682-24	0.0564%	17,502		2,158	1,850	4,007
Cairo Volunteer Fire	2704-34	0.1253%	38,891		4,795	(1,477)	3,318
Caldwell Volunteer Fire	2690-34	0.1671%	51,854		6,393	775	7,168
Calico Rock Volunteer Fire	2739-34	0.3776%	117,179		14,448	1,225	15,673
Calion Volunteer Fire	2763-34	0.2141%	66,446		8,193	(938)	7,254
Calvert Township Volunteer Fire	2798-34	0.2209%	68,560		8,453	1,193	9,646
Camden Volunteer Fire	2771-34	0.0703%	21,823		2,691	(942)	1,749
Cammack Village Volunteer Police	2852-24	0.0696%	21,606		2,664	(48)	2,616
Camp Volunteer Fire	2844-34	0.1787%	55,452		6,837	(2,188)	4,649
Cane Creek Volunteer Fire	2860-34	0.1938%	60,135		7,414	(1,195)	6,219
Capps-Batavia Volunteer Fire	2879-34	0.1695%	52,614		6,487	(32)	6,456
Caraway Volunteer Fire	2887-34	0.2518%	78,143		9,635	1,795	11,430
Carlisle Volunteer Fire	2984-34	0.2255%	69,971		8,627	(1,077)	7,550
Carthage Volunteer Fire	3050-34	0.1521%	47,208		5,821	654	6,475
Cash Volunteer Fire	3085-34	0.0576%	17,862		2,202	(444)	1,758
Cave City Volunteer Fire	3093-34	0.3635%	112,821		13,910	(675)	13,236
Cave Springs Volunteer Fire	3107-34	0.3462%	107,451		13,248	2,089	15,337
Cave Springs Volunteer Police	3107-24	0.1388%	43,067		5,310	1,317	6,627
Center Grove Volunteer Fire	3166-34	0.1278%	39,651		4,889	(479)	4,410
Center Volunteer Fire	3158-34	0.1253%	38,891		4,795	(579)	4,216
Centerton Volunteer Fire	3182-34	0.5424%	168,346		20,756	(983)	19,774
Centerton Volunteer Police	3182-24	0.0131%	4,068		502	446	948
Central City Volunteer Fire	3190-34	0.0139%	4,321		533	(10)	523
Chambersville Volunteer Fire	3239-34	0.1220%	37,878		4,670	1,214	5,884

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Charleston Volunteer Fire	3271-34	0.2531%	78,541		9,684	2,280	11,964
Charlotte Volunteer Fire	3301-34	0.1657%	51,420		6,340	(21)	6,319
Cherokee Village Volunteer Police	3336-24	0.0545%	16,923		2,087	(80)	2,007
Cherry Hill Volunteer Fire	3328-34	0.1392%	43,212		5,328	(593)	4,735
Cherry Valley Volunteer Fire	3344-34	0.1114%	34,570		4,262	(81)	4,182
Cherry Valley Volunteer Police	3344-24	0.0007%	217		27	25	52
Chidester Volunteer Fire	3387-34	0.1532%	47,533		5,861	(1,091)	4,770
Chimes Volunteer Fire	3395-34	0.1707%	52,976		6,532	(462)	6,070
Choctaw Volunteer Fire	3417-34	0.3242%	100,618		12,406	1,835	14,241
Cincinnati Volunteer Fire	3441-34	0.1264%	39,216		4,835	407	5,242
Clarendon Volunteer Fire	3484-34	0.2910%	90,311		11,135	778	11,913
Clarksville Volunteer Fire	3573-34	0.3509%	108,898		13,427	(139)	13,288
Clinton Volunteer Fire	3689-34	0.3347%	103,890		12,809	(204)	12,605
Coal Hill Volunteer Fire	3751-34	0.1388%	43,067		5,310	(1,541)	3,769
Colt Volunteer Fire	3743-34	0.1666%	51,710		6,376	358	6,733
Compton Vol Fire Assoc	3808-34	0.1532%	47,533		5,861	(1,074)	4,786
Conway County Volunteer Fire	3832-34	3.1102%	965,291		119,017	3,048	122,065
Cooterneck Volunteer Fire	3794-34	0.1800%	55,850		6,886	(161)	6,725
Cord Volunteer Fire	3867-34	0.0931%	28,894		3,562	283	3,846
Corning Volunteer Fire	3875-34	0.1852%	57,478		7,087	(1,437)	5,650
Cotter Volunteer Fire	3972-34	0.1666%	51,710		6,376	(1,602)	4,774
Cotter Volunteer Police	3972-24	0.0009%	289		36	33	69
Cotter/Gassville Rural FPD	3980-34	0.1783%	55,343		6,824	6,026	12,850
Cotton Plant Volunteer Fire	4065-34	0.0975%	30,248		3,730	(1,032)	2,698
Cotton Plant Volunteer Police	4065-24	0.0139%	4,321		533	471	1,004
Cottonwood Rural Fire Assoc	4073-34	0.2643%	82,030		10,114	(1,117)	8,997
County Line Volunteer Fire Ass	4081-34	0.2649%	82,211		10,136	1,272	11,409
Cove Rural Volunteer Fire	4111-34	0.2151%	66,772		8,233	545	8,777
Crawfordsville Volunteer Fire	4170-34	0.2854%	88,575		10,921	486	11,407
Crossett Volunteer Fire	4278-34	0.0278%	8,642		1,066	(19)	1,046
Crossett Volunteer Police	4278-24	0.0139%	4,321		533	(10)	523
Crow Mountain Fire Protection District	4251-34	0.4775%	148,187		18,271	1,658	19,929
Crystal Fire Protection District	4286-34	0.3079%	95,573		11,784	1,522	13,305
Curtis Rural Volunteer Fire	4308-34	0.1532%	47,533		5,861	(1,997)	3,863
Dalton Volunteer Fire	4332-34	0.1810%	56,176		6,926	(124)	6,802
Damascus Volunteer Fire	4340-34	0.0835%	25,927		3,197	(57)	3,139
Danville Volunteer Fire	4464-34	0.2516%	78,071		9,626	(2,983)	6,643
Dardanelle Volunteer Fire	4553-34	0.2776%	86,171		10,625	(216)	10,409
De Queen Volunteer Fire	4766-34	0.3205%	99,460		12,263	(700)	11,563
Deann Volunteer Fire	4634-34	0.1392%	43,212		5,328	(95)	5,232
Decatur Volunteer Fire	4669-34	0.1823%	56,574		6,975	(78)	6,897
Deer Volunteer Fire	4685-34	0.1532%	47,533		5,861	(569)	5,292
Dermott Volunteer Fire	4812-34	0.2088%	64,818		7,992	(1,096)	6,896
Des Arc Volunteer Fire	4855-34	0.2504%	77,709		9,581	233	9,814
Desha Volunteer Fire	4871-34	0.2088%	64,818		7,992	742	8,734
Devalls Bluff Volunteer Fire	4863-34	0.1646%	51,095		6,300	(202)	6,098
DeWitt Volunteer Fire	4960-34	0.2368%	73,497		9,062	(630)	8,432

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Diaz Volunteer Fire	5010-34	0.1392%	43,212		5,328	402	5,730
Diaz Volunteer Police	5010-24	0.0006%	181		22	(34)	(12)
Dierks Volunteer Police	5029-24	0.0278%	8,642		1,066	(19)	1,046
District 7 Crawford Co. Volunteer	5037-34	0.2108%	65,433		8,068	(532)	7,536
Dodd Mountain Volunteer Fire	5045-34	0.3063%	95,066		11,721	279	12,000
Dover Volunteer Fire	5169-34	0.2642%	81,994		10,110	1,623	11,732
Dover Volunteer Police	5169-24	0.0411%	12,747		1,572	(593)	979
Dumas Volunteer Fire	5053-34	0.2649%	82,211		10,136	(624)	9,512
Dyess Volunteer Fire	5266-34	0.1110%	34,461		4,249	366	4,615
Earle Volunteer Fire	5355-34	0.2367%	73,460		9,057	(162)	8,895
East Camden Volunteer Fire	5363-34	0.1967%	61,039		7,526	(2,495)	5,031
East End Fire Protection District	5371-34	0.3347%	103,890		12,809	10,640	23,449
El Dorado Volunteer Police	5460-24	0.0139%	4,321		533	(10)	523
Elaine Volunteer Fire	5401-34	0.1949%	60,497		7,459	772	8,232
Elkins Volunteer Fire	5568-34	0.3097%	96,116		11,851	(1,164)	10,687
Elkins Volunteer Police	5568-24	0.0405%	12,566		1,549	(87)	1,462
Elm Springs Volunteer Police	5614-24	0.0223%	6,926		854	745	1,599
Emmet Volunteer Fire	5630-34	0.1553%	48,184		5,941	(30)	5,911
EMP Rural Fire Association	5649-34	0.2647%	82,139		10,127	(616)	9,512
England Volunteer Fire	5657-34	0.3613%	112,134		13,826	3,262	17,088
Etowah Volunteer Fire	5738-34	0.1694%	52,578		6,483	887	7,370
Eudora Volunteer Fire	5762-34	0.1557%	48,329		5,959	(14)	5,945
Eureka Springs Volunteer Fire	5851-34	0.2918%	90,564		11,166	(221)	10,945
Eureka Springs Volunteer Police	5851-24	0.0028%	868		107	100	207
Evansville Volunteer Fire	5819-34	0.2102%	65,252		8,045	(1,138)	6,907
Evening Shade Volunteer Fire	5878-34	0.0567%	17,610		2,171	(469)	1,703
Faircrest Volunteer Fire	5924-34	0.2676%	83,043		10,239	9,459	19,698
Fairfield Bay Volunteer Fire	5959-34	0.3636%	112,858		13,915	(182)	13,733
Fairview Fire Protection District Volunteer Fire	5983-34	0.1540%	47,786		5,892	(569)	5,323
Fairview Rural Fire District	5991-34	0.1679%	52,108		6,425	(94)	6,331
Farmington Volunteer Fire	6041-34	0.3480%	107,994		13,315	263	13,578
Fire District #6 Crawford Co	6262-34	0.0472%	14,664		1,808	167	1,975
Fisher Volunteer Fire	6254-34	0.1532%	47,533		5,861	(1,066)	4,795
Flippin Volunteer Fire	6300-34	0.1797%	55,778		6,877	741	7,618
Flippin Volunteer Police	6300-24	0.0075%	2,315		285	266	551
Floral Volunteer Fire	6327-34	0.1238%	38,420		4,737	332	5,069
Fordyce Volunteer Fire	6343-34	0.1519%	47,135		5,812	(648)	5,164
Foreman Volunteer Fire	6351-34	0.1963%	60,931		7,513	(994)	6,518
Forrest City Volunteer Fire	6440-34	0.0847%	26,289		3,241	(513)	2,728
Forrest City Volunteer Police	6440-24	0.0950%	29,489		3,636	(626)	3,010
Fort Smith Volunteer Police	6548-24	0.0009%	289		36	33	69
Fox Volunteer Fire	6629-34	0.2228%	69,139		8,525	(153)	8,372
Frenchport Volunteer Fire	6645-34	0.1497%	46,448		5,727	706	6,433
Gallatin Volunteer Fire	6807-34	0.0047%	1,447		178	166	345
Garland Volunteer Fire	6831-34	0.0835%	25,927		3,197	(571)	2,625
Gassville Volunteer Fire	6939-34	0.2369%	73,533		9,066	322	9,389
Gassville Volunteer Police	6939-24	0.0290%	9,004		1,110	(475)	635

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Gentry Volunteer Fire	7048-34	0.3067%	95,175		11,735	(720)	11,015
Gentry Volunteer Police	7048-24	0.0421%	13,072		1,612	460	2,072
Gillett Volunteer Fire	7137-34	0.1114%	34,570		4,262	(1,513)	2,749
Glenwood Volunteer Fire	7242-34	0.2771%	85,990		10,602	(245)	10,357
Glenwood Volunteer Police	7242-24	0.0165%	5,117		631	(470)	161
Goshen Fire Dist Assoc	7277-34	0.2945%	91,396		11,269	873	12,142
Goshen Volunteer Police	7269-24	0.0287%	8,896		1,097	10	1,107
Gosnell Volunteer Fire	7331-34	0.3365%	104,432		12,876	(690)	12,187
Gould Volunteer Fire	7366-34	0.0112%	3,473		428	(579)	(151)
Grady Volunteer Fire	7358-34	0.2823%	87,618		10,803	1,813	12,616
Gravel Ridge Fire Protection Dist.	7390-34	0.2017%	62,595		7,718	605	8,322
Gravette Volunteer Fire	7374-34	0.3213%	99,713		12,294	(2,205)	10,089
Grayson Fire Assoc	7412-34	0.0866%	26,868		3,313	(1,344)	1,968
Green Forest Volunteer Fire	7439-34	0.2238%	69,465		8,565	(2,088)	6,477
Green Forest Volunteer Police	7439-24	0.0080%	2,471		305	284	588
Greenbrier Volunteer Fire	7447-34	0.2961%	91,903		11,331	839	12,170
Greenland Volunteer Police	7463-24	0.0139%	4,321		533	(10)	523
Greenwood Rural Volunteer Fire	7498-34	0.0185%	5,752		709	660	1,370
Greenwood Volunteer Fire	7471-34	0.4473%	138,821		17,116	(1,246)	15,870
Greenwood Volunteer Police	7471-24	0.0139%	4,321		533	479	1,012
Greers Ferry Volunteer Fire	7544-34	0.3919%	121,645		14,998	221	15,219
Grover Township Volunteer Fire	7633-34	0.2087%	64,782		7,987	(1,530)	6,458
Grubbs Volunteer Fire	7730-34	0.2228%	69,139		8,525	(140)	8,385
Gum Springs Volunteer Fire	7706-34	0.1685%	52,289		6,447	(1,468)	4,979
Gurdon Volunteer Fire	7749-34	0.1933%	59,990		7,397	(1,119)	6,278
Guy Community Volunteer Fire	7757-34	0.2077%	64,456		7,947	(185)	7,762
Hackett Volunteer Fire	7765-34	0.1701%	52,795		6,509	(453)	6,056
Hackett Volunteer Police	7765-24	0.0007%	217		27	25	52
Hagarville RFD #3	7846-34	0.2488%	77,203		9,519	714	10,233
Halley Volunteer Fire	7889-34	0.1119%	34,714		4,280	(1,029)	3,251
Hamburg Volunteer Fire	7935-34	0.2924%	90,745		11,189	(196)	10,992
Hampton Volunteer Fire	8044-34	0.2244%	69,646		8,587	(158)	8,429
Hampton Volunteer Police	8044-24	0.0000%	-		-	(514)	(514)
Hand Cove Fire Prot Dist	8079-34	0.3437%	106,655		13,150	76	13,226
Hardin Volunteer Fire	8125-34	0.0831%	25,782		3,179	(74)	3,105
Hardy Volunteer Fire	8133-34	0.3308%	102,660		12,658	139	12,797
Harmon Volunteer Fire	8141-34	0.2640%	81,922		10,101	(185)	9,915
Harrell Volunteer Fire	8168-34	0.1861%	57,767		7,123	46	7,169
Harrisburg Volunteer Fire	8230-34	0.2773%	86,062		10,611	1,133	11,744
Harrisburg Volunteer Police	8230-24	0.0030%	941		116	108	224
Harrison Volunteer Fire	8346-34	0.0557%	17,285		2,131	1,867	3,998
Harrison Volunteer Police	8346-24	0.0446%	13,832		1,705	71	1,776
Hartford Volunteer Fire	8435-34	0.2377%	73,786		9,098	(1,048)	8,050
Hartford Volunteer Police	8435-24	0.0000%	-		-	(489)	(489)
Haskell Volunteer Fire	8478-34	0.2789%	86,569		10,674	1,288	11,962
Hatfield Volunteer Fire Rescue	8494-34	0.1532%	47,533		5,861	5,133	10,994
Hazen Volunteer Fire	8532-34	0.2512%	77,962		9,612	785	10,397

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Volunteer Departments Proportionate Share of Net Pension Liability and Pension Expense
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Employer	Dept.	Proportionate Share	Net Pension Liability		Pension Expense		
					Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amts. from Changes in Proportion and Differences Between Employer Contributions and Prop. Share of Contributions	Total Employer Pension Expense
Heber Springs Volunteer Fire	8621-34	0.3714%	115,261		14,211	486	14,698
Hector Volunteer Police	8656-24	0.0278%	8,642		1,066	(19)	1,046
Helena-West Helena Volunteer Fire	8648-34	0.0000%	-		-	(3,995)	(3,995)
Helena-West Helena Volunteer Police	8648-24	0.1539%	47,750		5,887	1,227	7,114
Hensley Volunteer Fire	8753-34	0.1804%	55,995		6,904	(621)	6,283
Hermitage Volunteer Fire	8664-34	0.0975%	30,248		3,730	(67)	3,663
Hermitage Volunteer Police	8664-24	0.0104%	3,241		400	372	772
Hickory Creek Volunteer Fire	8826-34	0.1667%	51,746		6,380	(1,636)	4,744
Hickory Ridge Volunteer Fire	8834-34	0.1296%	40,229		4,960	(872)	4,088
Higginson Volunteer Fire	8842-34	0.1948%	60,461		7,455	351	7,806
Higginson Volunteer Police	8842-24	0.0417%	12,927		1,594	452	2,046
Highfill Volunteer Fire	8850-34	0.2925%	90,781		11,193	(1,600)	9,593
Highfill Volunteer Police	8850-24	0.0292%	9,077		1,119	76	1,195
Highway 15 South Volunteer Fir	8877-34	0.3446%	106,965		13,188	(2,826)	10,362
Highway 286 East Volunteer Fire	8893-34	0.3048%	94,596		11,663	(728)	10,936
Highway 70 West FPA	9911-34	0.3078%	95,517		11,777	(3,593)	8,184
Hilltop Fire District# 51	8869-34	0.2077%	64,456		7,947	(3,506)	4,442
Hilltop Volunteer Fire	8885-34	0.1808%	56,103		6,917	740	7,657
Holiday Island Volunteer Fire	9008-34	0.1810%	56,176		6,926	904	7,831
Holland Volunteer Fire	8915-34	0.1945%	60,352		7,441	1,215	8,656
Hollis Volunteer Fire	8931-34	0.0961%	29,814		3,676	(622)	3,054
Holly Grove Volunteer Fire	8923-34	0.1995%	61,908		7,633	(1,442)	6,191
Holly Grove Volunteer Police	8923-24	0.0139%	4,321		533	(10)	523
Hon Volunteer Fire	9016-34	0.1114%	34,570		4,262	(93)	4,169
Hope Volunteer Fire	9024-34	0.0557%	17,285		2,131	881	3,012
Hopewell Fire District	9032-34	0.0550%	17,068		2,104	(565)	1,540
Horatio Volunteer Fire	9067-34	0.1223%	37,970		4,682	(676)	4,005
Hot Springs Village Volunteer	9210-34	0.2939%	91,215		11,247	869	12,116
Hoxie Volunteer Fire	9326-34	0.2236%	69,392		8,556	(2,926)	5,630
Hoxie Volunteer Police	9326-24	0.0288%	8,932		1,101	516	1,617
Hughes Volunteer Fire	9415-34	0.2071%	64,275		7,925	1,168	9,093
Hughes Volunteer Police	9415-24	0.0419%	13,000		1,603	1,392	2,994
Humphrey Volunteer Fire	9512-34	0.1518%	47,099		5,807	(1,158)	4,649
Huntington Volunteer Fire	9717-34	0.1667%	51,746		6,380	(1,134)	5,246
Huntington Volunteer Police	9717-24	0.0013%	398		49	46	95
Huntsville Volunteer Fire	9628-34	0.3390%	105,208		12,972	390	13,362
Huntsville Volunteer Police	9628-24	0.0151%	4,683		577	32	609
Huttig Volunteer Fire	9814-34	0.1949%	60,497		7,459	(673)	6,786
Imboden Volunteer Fire	10014-34	0.1810%	56,176		6,926	(1,114)	5,812
Inspiration Point Rural Fire Protection District	10030-34	0.0839%	26,036		3,210	(129)	3,081
Ione Community Fire	10065-34	0.0979%	30,393		3,747	(1,921)	1,826
Jasper Volunteer Fire	10316-34	0.0985%	30,574		3,770	(514)	3,256
Johnson Area Volunteer Fire	10391-34	0.3089%	95,862		11,819	(152)	11,667
Johnson County Rfd #1	10308-34	0.1921%	59,629		7,352	(259)	7,093
Johnson County Rfd #2	10324-34	0.1267%	39,325		4,849	(1,469)	3,380
Johnson County Rfd #4	10340-34	0.0863%	26,795		3,304	(421)	2,883
Johnson County Rfd #5	10359-34	0.2913%	90,420		11,148	1,233	12,381

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Johnson County Rfd #7	10375-34	0.1532%	47,533		5,861	(105)	5,756
Johnson County Rfd #8	10413-34	0.1431%	44,406		5,475	1,420	6,895
Johnson Volunteer Police	10383-24	0.0000%	-		-	(8)	(8)
Joiner Volunteer Fire	10405-34	0.1532%	47,533		5,861	(2,031)	3,830
Joplin Volunteer Fire	10529-34	0.2636%	81,813		10,087	(1,167)	8,920
Judsonia Volunteer Fire	10588-34	0.1533%	47,569		5,865	354	6,219
Junction City Volunteer Fire	10618-34	0.1532%	47,533		5,861	2,171	8,032
Keiser Volunteer Fire	10707-34	0.1392%	43,212		5,328	(95)	5,232
Kensett Volunteer Fire	10804-34	0.1949%	60,497		7,459	1,287	8,746
Kensett Volunteer Police	10804-24	0.0058%	1,809		223	208	431
Keo Volunteer Fire	10812-34	0.0627%	19,455		2,399	(1,197)	1,202
Knoxville Volunteer Fire	10855-34	0.1674%	51,963		6,407	(102)	6,305
Krooked Kreek Volunteer Fire A	10871-34	0.2912%	90,383		11,144	(1,199)	9,945
Lake City Volunteer Fire	11002-34	0.2265%	70,297		8,667	(1,950)	6,717
Lake Hamilton Volunteer Fire	11037-34	0.4969%	154,225		19,015	763	19,778
Lake Maumelle Area RFD	11061-34	0.2839%	88,124		10,865	(493)	10,372
Lake Village Volunteer Fire	11207-34	0.2894%	89,805		11,073	(772)	10,301
Lakeview Volunteer Police	11118-24	0.0275%	8,534		1,052	(32)	1,021
Lamar Volunteer Fire	10863-34	0.1682%	52,216		6,438	(1,544)	4,894
Landis Volunteer Fire	11266-34	0.1368%	42,452		5,234	(2,096)	3,138
Lavaca Volunteer Fire	11304-34	0.2367%	73,460		9,057	(1,540)	7,517
Lavaca Volunteer Police	11304-24	0.0700%	21,715		2,677	424	3,101
Lawson-Urbana Volunteer Fire	11320-34	0.1257%	38,999		4,808	(73)	4,735
Lazy Acres Vfd	11339-34	0.0972%	30,176		3,721	(1,500)	2,221
Leachville Volunteer Fire	11401-34	0.2843%	88,233		10,879	480	11,359
Leachville Volunteer Police	11401-24	0.0255%	7,922		977	910	1,886
Lead Hill Volunteer Fire	11436-34	0.1416%	43,936		5,417	1,378	6,795
Lepanto Volunteer Fire	11509-34	0.2649%	82,211		10,136	(1,193)	8,943
Leslie Volunteer Fire	11517-34	0.1696%	52,650		6,492	2	6,494
Lewisville Volunteer Fire	11525-34	0.1678%	52,071		6,420	(115)	6,305
Liberty Volunteer Fire	11533-34	0.3184%	98,809		12,183	(248)	11,935
Lincoln Volunteer Fire	11614-34	0.2102%	65,252		8,045	(2,053)	5,992
Linwood-Moscow Volunteer Fire	11649-34	0.1525%	47,316		5,834	(130)	5,704
Little Flock Volunteer Fire	11576-34	0.2088%	64,818		7,992	2,655	10,647
Little Flock Volunteer Police	11576-24	0.0441%	13,687		1,688	(1,884)	(197)
Lockesburg Volunteer Fire	11703-34	0.3064%	95,103		11,726	1,686	13,412
London Rural Volunteer Fire	11754-34	0.3338%	103,600		12,774	(242)	12,532
Lone Rock Volunteer Fire	11762-34	0.1532%	47,533		5,861	(1,639)	4,222
Lonoke Volunteer Fire	11800-34	0.3217%	99,858		12,312	(191)	12,121
Lonoke Volunteer Police	11800-24	0.0023%	720		89	83	171
Louann Volunteer Fire	11851-34	0.1114%	34,570		4,262	(569)	3,693
Lowell Volunteer Fire	11908-34	0.1852%	57,478		7,087	1,943	9,030
Lowell Volunteer Police	11908-24	0.0147%	4,574		564	(474)	90
Luxora Volunteer Fire	11959-34	0.1526%	47,352		5,838	852	6,690
Lynne Volunteer Fire	11991-34	0.1800%	55,850		6,886	(642)	6,244
Magazine Volunteer Fire	12092-34	0.1096%	34,027		4,195	(1,572)	2,624
Magnolia Volunteer Fire	12181-34	0.1251%	38,818		4,786	(86)	4,700

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Magnolia Volunteer Police	12181-24	0.1507%	46,773		5,767	2,143	7,910
Malvern Volunteer Fire	12297-34	0.0833%	25,855		3,188	(1,047)	2,140
Mammoth Spring Vol. Fire	12394-34	0.2136%	66,301		8,175	(1,068)	7,106
Manila Volunteer Fire	12483-34	0.2538%	78,758		9,711	(1,901)	7,809
Manila Volunteer Police	12483-24	0.0427%	13,253		1,634	(417)	1,217
Mansfield Volunteer Fire	12580-34	0.1272%	39,470		4,866	(1,402)	3,465
Mansfield Volunteer Police	12580-24	0.0128%	3,959		488	421	909
Marble Volunteer Fire	12637-34	0.1102%	34,208		4,218	(118)	4,100
Marianna Volunteer Fire	12688-34	0.3174%	98,519		12,147	(357)	11,790
Marianna Volunteer Police	12688-24	0.0290%	9,004		1,110	983	2,093
Marion Volunteer Fire	12785-34	0.4001%	124,177		15,311	81	15,392
Marion Volunteer Police	12785-24	0.1254%	38,927		4,800	1,827	6,627
Marked Tree Volunteer Fire	12882-34	0.2673%	82,971		10,230	(2,530)	7,700
Marmaduke Volunteer Fire	12971-34	0.2393%	74,256		9,156	(105)	9,051
Marshall Volunteer Fire	13056-34	0.2786%	86,460		10,660	2,788	13,449
Marvell Volunteer Fire	13080-34	0.2262%	70,188		8,654	(70)	8,584
Marvell Volunteer Police	13080-24	0.1108%	34,389		4,240	809	5,049
Maumelle Volunteer Fire	13188-34	0.3336%	103,528		12,765	1,963	14,727
Mayflower Volunteer Fire	13242-34	0.1265%	39,253		4,840	(478)	4,361
Mayflower Volunteer Police	13242-24	0.0154%	4,792		591	500	1,090
Maynard Volunteer Fire	13269-34	0.2192%	68,018		8,386	2,201	10,587
McCrory Volunteer Fire	13285-34	0.3333%	103,456		12,756	231	12,986
McCrory Volunteer Police	13285-24	0.0014%	434		54	50	103
McGehee Volunteer Fire	13382-34	0.2080%	64,565		7,961	(1,264)	6,697
McGehee Volunteer Police	13382-24	0.0145%	4,502		555	11	566
McNeil Volunteer Fire	13471-34	0.2085%	64,709		7,978	1,762	9,740
McRae Volunteer Fire	13587-34	0.1568%	48,655		5,999	(2,425)	3,574
McRae Volunteer Police	13587-24	0.0139%	4,321		533	458	991
Melbourne Volunteer Fire	13684-34	0.2478%	76,913		9,483	184	9,667
Melrose Volunteer Fire	13714-34	0.1115%	34,606		4,267	(93)	4,174
Mena Volunteer Fire	13773-34	0.2792%	86,641		10,683	(200)	10,483
Midland Volunteer Fire	13846-34	0.1410%	43,755		5,395	(1,120)	4,275
Mineral Springs Volunteer Fire	13889-34	0.1682%	52,216		6,438	(1,548)	4,890
Monette Volunteer Fire	13986-34	0.2088%	64,818		7,992	(143)	7,849
Monticello Volunteer Fire	14087-34	0.1945%	60,352		7,441	(150)	7,291
Montrose Volunteer Fire	14184-34	0.0986%	30,610		3,774	(109)	3,665
Morning Star FPA	14214-34	0.0840%	26,072		3,215	(1,992)	1,223
Morning Star Volunteer Fire	14222-34	0.1114%	34,570		4,262	901	5,164
Moro Volunteer Fire	14257-34	0.0696%	21,606		2,664	(1,051)	1,613
Morrilton Volunteer Fire	14273-34	0.3653%	113,364		13,977	(2,033)	11,945
Morrow Volunteer Fire	14303-34	0.1420%	44,080		5,435	4	5,439
Mount Holly Volunteer Fire	14338-34	0.1680%	52,144		6,429	(2,488)	3,941
Mount Ida Volunteer Fire	14486-34	0.1114%	34,570		4,262	(76)	4,186
Mountain Home Volunteer Fire	14389-34	0.0996%	30,900		3,810	(2,811)	998
Mountain Home Volunteer Police	14389-24	0.0835%	25,927		3,197	(592)	2,604
Mountain View Volunteer Fire	14524-34	0.3463%	107,487		13,253	(2,779)	10,474
Mountain View Volunteer Police	14524-24	0.0976%	30,285		3,734	367	4,101

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Employer	Dept.	Proportionate Share	Net Pension Liability		Pension Expense		
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Mountainburg Volunteer Fire	14362-34	0.5015%	155,636		19,189	(3,264)	15,925
Mt Judea Area Volunteer Fire	14494-34	0.2773%	86,062		10,611	(232)	10,379
Mulberry Volunteer Fire	14575-34	0.3337%	103,564		12,769	2,675	15,444
Murfreesboro Volunteer Fire	14672-34	0.1950%	60,533		7,463	326	7,789
Nashville Volunteer Fire	14877-34	0.2657%	82,465		10,168	(3,494)	6,673
Natural Dam Volunteer Fire	14907-34	0.1107%	34,353		4,236	(573)	3,662
New Blaine Rural Volunteer Fir	14931-34	0.2479%	76,949		9,488	1,182	10,670
Newark Volunteer Fire	14974-34	0.1681%	52,180		6,434	(541)	5,893
Newport Volunteer Fire	15067-34	0.1962%	60,895		7,508	367	7,875
Newport Volunteer Police	15067-24	0.0551%	17,104		2,109	413	2,522
Nob Hill Volunteer Fire	15091-34	0.2640%	81,922		10,101	181	10,282
Norman Volunteer Fire	15156-34	0.1253%	38,891		4,795	4,011	8,806
Norphlet Volunteer Fire	15172-34	0.2225%	69,067		8,516	298	8,814
Norphlet Volunteer Police	15172-24	0.0142%	4,394		542	(477)	64
North Crossett Volunteer Fire	15253-34	0.2471%	76,696		9,456	(756)	8,701
North Pulaski FPD	15407-34	0.4186%	129,925		16,019	(2,659)	13,360
Northeast Benton Co.	15229-34	0.3766%	116,889		14,412	222	14,634
Northeast Greene County Fire District	15288-34	0.2757%	85,556		10,549	(1,766)	8,783
Northeast Lakeside Vol. Fire	15245-34	0.2100%	65,180		8,036	1,335	9,372
Northeast Saline County Fire D	15261-34	0.0191%	5,913		729	(788)	(59)
Northside Volunteer Fire	15296-34	0.2232%	69,284		8,542	(2,087)	6,455
Northside Volunteer Fire	15318-34	0.1671%	51,854		6,393	(115)	6,279
Oak Grove Volunteer Fire	15466-34	0.1114%	34,570		4,262	(76)	4,186
Oil Trough Volunteer Fire	15202-34	0.3471%	107,741		13,284	4,090	17,374
Ola Volunteer Fire	15555-34	0.1940%	60,207		7,423	(167)	7,256
Ola Volunteer Police	15555-24	0.0278%	8,642		1,066	(11)	1,055
Oppelo Volunteer Fire	15660-34	0.2207%	68,488		8,444	(257)	8,187
Osceola Volunteer Fire	15768-34	0.1018%	31,587		3,895	87	3,981
Osceola Volunteer Police	15768-24	0.0557%	17,285		2,131	(38)	2,093
Ouachita Co FD #1	15792-34	0.1828%	56,718		6,993	(1,010)	5,983
Oxley Volunteer Fire	15822-34	0.0557%	17,285		2,131	(498)	1,634
Ozark Volunteer Fire	15857-34	0.2545%	78,975		9,737	(987)	8,750
Ozark Volunteer Police	15857-24	0.0695%	21,570		2,659	(90)	2,570
Pangburn Volunteer Fire	15997-34	0.2430%	75,414		9,298	62	9,360
Paragould Volunteer Fire	16160-34	0.0278%	8,642		1,066	(19)	1,046
Paragould Volunteer Police	16160-24	0.0113%	3,509		433	403	836
Paris Volunteer Fire	16241-34	0.2228%	69,139		8,525	(140)	8,385
Parkin Volunteer Fire	16268-34	0.1592%	49,414		6,093	(1,886)	4,206
Parks Volunteer Fire	16179-34	0.0823%	25,529		3,148	(103)	3,045
Parthenon Volunteer Fire	16195-34	0.1800%	55,850		6,886	(161)	6,725
Patterson Volunteer Fire	16233-34	0.1812%	56,248		6,935	(128)	6,807
Patterson Volunteer Police	16233-24	0.0292%	9,077		1,119	962	2,081
Pea Ridge Volunteer Fire	16276-34	0.4635%	143,866		17,738	(1,168)	16,570
Peel Volunteer Fire & Rescue	16292-34	0.2088%	64,818		7,992	(632)	7,360
Perla Volunteer Police	16284-24	0.0139%	4,321		533	(10)	523
Perryville Volunteer Fire	16314-34	0.2236%	69,392		8,556	812	9,368
Philadelphia Volunteer Fire	16330-34	0.2111%	65,505		8,077	(2,091)	5,985

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Piggott Volunteer Fire	16357-34	0.3063%	95,066		11,721	(202)	11,520
Pine Bluff Volunteer Police	16462-24	0.1678%	52,071		6,420	4,748	11,169
Pine Ridge Volunteer Fire	16489-34	0.0835%	25,927		3,197	(57)	3,139
Pine Village Volunteer Fire	16497-34	0.2077%	64,456		7,947	1,240	9,187
Pineville Volunteer Fire	16519-34	0.2217%	68,814		8,484	341	8,825
Plainview Volunteer Fire	16578-34	0.2934%	91,071		11,229	301	11,529
Pleasant Plains Volunteer Fire	16446-34	0.2428%	75,342		9,289	(1,341)	7,948
Plumerville Volunteer Fire	16551-34	0.2475%	76,805		9,470	(292)	9,177
Pocahontas Volunteer Fire	16659-34	0.2489%	77,239		9,523	234	9,757
Pocahontas Volunteer Police	16659-24	0.0294%	9,113		1,124	996	2,119
Ponca Volunteer Fire	16675-34	0.1114%	34,570		4,262	(76)	4,186
Portland Volunteer Fire	16713-34	0.0835%	25,927		3,197	(538)	2,659
Pottsville Volunteer Fire	16683-34	0.2130%	66,120		8,152	453	8,606
Pottsville Volunteer Police	16683-24	0.0572%	17,755		2,189	(494)	1,695
Prairie Grove Volunteer Fire	16756-34	0.3335%	103,492		12,760	1,158	13,918
Prairie Grove Volunteer Police	16756-24	0.0275%	8,534		1,052	(53)	1,000
Prescott Volunteer Fire	16799-34	0.2083%	64,637		7,970	(164)	7,806
Pulaski Co Volunteer Fire	16853-34	0.1983%	61,546		7,588	(2,103)	5,485
Pyatt Rural Fire & Def Assoc	16918-34	0.1795%	55,705		6,868	323	7,192
Ravenden Volunteer Fire	16950-34	0.1560%	48,401		5,968	(456)	5,511
Rector Volunteer Fire	17043-34	0.2367%	73,460		9,057	1,663	10,720
Rector Volunteer Police	17043-24	0.0150%	4,647		573	525	1,098
Redfield Volunteer Fire	17132-34	0.3986%	123,723		15,255	1,471	16,725
Redfield Volunteer Police	17132-24	0.0418%	12,964		1,598	464	2,063
Richwood Volunteer Fire	17159-34	0.1100%	34,135		4,209	(1,492)	2,717
Rison Volunteer Fire	17140-34	0.2636%	81,813		10,087	662	10,749
Riverdale Volunteer Fire	17167-34	0.0975%	30,248		3,730	(67)	3,663
Rockport Volunteer Fire	17213-34	0.0015%	470		58	54	112
Rondo Volunteer Fire	17264-34	0.0278%	8,642		1,066	(516)	549
Rose Bud Volunteer Fire	17299-34	0.2181%	67,676		8,344	1,066	9,410
Ross Van Ness - Wellford Volunteer Fire	17302-34	0.1700%	52,759		6,505	5,502	12,007
Round Mountain Volunteer Fire	17272-34	0.2977%	92,409		11,394	(2,336)	9,058
Ruddell Hill Volunteer Fire	17310-34	0.0233%	7,235		892	831	1,723
Rudd's Crossing Volunteer Fire	17280-34	0.1392%	43,212		5,328	(121)	5,207
Russell Volunteer Fire	17329-34	0.1664%	51,637		6,367	(139)	6,227
Salem Volunteer Fire	17531-34	0.3202%	99,388		12,254	252	12,507
Salem Volunteer Police	17531-24	0.0131%	4,068		502	(39)	463
Salem-Saline County Volunteer	17558-34	0.2876%	89,246		11,004	1,069	12,072
Saratoga Volunteer Fire	17574-34	0.0557%	17,285		2,131	(38)	2,093
Sardis Fire Protection Distric	17582-34	0.2368%	73,497		9,062	(1,684)	7,378
Scott Volunteer Fire	17612-34	0.1541%	47,823		5,896	2,756	8,652
Scranton Rural Volunteer Fire	17620-34	0.2381%	73,895		9,111	(112)	8,998
SE Jefferson Co Volunteer Fire	17973-34	0.1522%	47,244		5,825	(627)	5,198
Searcy Volunteer Fire	17639-34	0.0278%	8,642		1,066	(19)	1,046
Searcy Volunteer Police	17639-24	0.0302%	9,366		1,155	81	1,236
Sedgwick Fire Improvement Dist	17647-34	0.1093%	33,918		4,182	317	4,499
Shady Grove Fire & Rescue	17698-34	0.1381%	42,850		5,283	(1,574)	3,709

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					Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amts. from Changes in Proportion and Differences Between Employer Contributions and Prop. Share of Contributions	Total Employer Pension Expense
Shannon Hills Volunteer Fire	17663-34	0.2390%	74,184		9,147	(117)	9,030
Shannon Hills Volunteer Police	17655-24	0.0284%	8,823		1,088	(980)	108
Shaw Volunteer Fire Protection	17671-34	0.1033%	32,057		3,953	596	4,549
Sheridan Volunteer Fire	17744-34	0.3653%	113,364		13,977	(123)	13,854
Siloam Springs Volunteer Fire	17833-34	0.0278%	8,642		1,066	(19)	1,046
Siloam Springs Volunteer Police	17833-24	0.0151%	4,681		577	537	1,115
Sixth District Volunteer Fire	17884-34	0.2367%	73,460		9,057	(162)	8,895
Smackover Volunteer Fire	17930-34	0.2656%	82,428		10,163	357	10,521
Smyrna Volunteer Fire	17922-34	0.1671%	51,854		6,393	863	7,257
Snowball Volunteer Fire	17949-34	0.1810%	56,176		6,926	(583)	6,343
South Carroll Co Fire Assoc	17957-34	0.2088%	64,818		7,992	(143)	7,849
South Greene County Volunteer Fire	18023-34	0.3036%	94,234		11,619	626	12,245
South Mountain Volunteer Fire	18007-34	0.1532%	47,533		5,861	(105)	5,756
Southbend Volunteer Fire	17965-34	0.1949%	60,497		7,459	(134)	7,325
Southside Volunteer Fire	18015-34	0.2922%	90,673		11,180	(213)	10,967
Sparkman Volunteer Fire	17981-34	0.2098%	65,107		8,028	(135)	7,892
Sparkman Volunteer Police	17981-24	0.0557%	17,285		2,131	(13)	2,118
St. Francis Volunteer Fire	18333-34	0.0696%	21,606		2,664	(48)	2,616
Stamps Volunteer Fire	18139-34	0.2548%	79,084		9,751	361	10,112
Star City Volunteer Fire	18244-34	0.2058%	63,861		7,874	(797)	7,077
Star City Volunteer Police	18244-24	0.0139%	4,321		533	(494)	39
Stephens Volunteer Fire	18287-34	0.1532%	47,533		5,861	1,336	7,197
Strawberry Volunteer Fire	18376-34	0.1817%	56,393		6,953	(116)	6,837
Strickler Volunteer Fire	18392-34	0.1253%	38,891		4,795	(579)	4,216
Strong Volunteer Fire	18430-34	0.2355%	73,099		9,013	(204)	8,809
Stuttgart Volunteer Fire	18546-34	0.0544%	16,887		2,082	388	2,470
Sulphur Springs Volunteer Fire	18732-34	0.0609%	18,913		2,332	149	2,481
Sulphur Springs Volunteer Police	18732-24	0.0041%	1,266		156	145	301
Summit Volunteer Fire	18740-34	0.2069%	64,203		7,916	1,164	9,080
Sunnyland Rural Volunteer Fire	18775-34	0.1278%	39,651		4,889	465	5,354
Sunset Rural Volunteer Fire	18783-34	0.1530%	47,497		5,856	(109)	5,747
Swifton Volunteer Fire	18791-34	0.2241%	69,537		8,574	(137)	8,437
Taylor Volunteer Fire	18821-34	0.1945%	60,352		7,441	(1,162)	6,280
Thornton Volunteer Fire	18953-34	0.0964%	29,923		3,689	(1,672)	2,018
Tillar Volunteer Fire	19038-34	0.1532%	47,533		5,861	814	6,674
Timbo Volunteer Fire	19048-34	0.1393%	43,248		5,332	(91)	5,241
Tinsman Volunteer Fire	19062-34	0.0975%	30,248		3,730	(67)	3,663
Tontitown Area Volunteer Fire	19097-34	0.3044%	94,488		11,650	(690)	10,960
Tontitown Volunteer Fire	19089-34	0.0063%	1,954		241	224	465
Tontitown Volunteer Police	19089-24	0.0628%	19,492		2,403	2,154	4,557
Tracy Area Volunteer Fire	19127-34	0.2630%	81,632		10,065	1,644	11,709
Trumann Volunteer Fire	19224-34	0.1553%	48,184		5,941	(1,042)	4,899
Trumann Volunteer Police	19224-24	0.0010%	326		40	37	78
Tuckerman Volunteer Fire	19313-34	0.2388%	74,112		9,138	(83)	9,054
Tuckerman Volunteer Police	19313-24	0.0431%	13,362		1,647	1,454	3,102
Tull Fire & Rescue	19321-34	0.1532%	47,533		5,861	(577)	5,284
Turrell Volunteer Fire	19356-34	0.0273%	8,462		1,043	415	1,459

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Tyronza Volunteer Fire	19372-34	0.2101%	65,216		8,041	(1,981)	6,060
Tyronza Volunteer Police	19372-24	0.0266%	8,244		1,017	(65)	952
Umpire Volunteer Fire	19380-34	0.1696%	52,650		6,492	(963)	5,529
Valley Springs Volunteer Fire	19399-34	0.1977%	61,365		7,566	(970)	6,597
Van Buren Volunteer Police	19410-24	0.1106%	34,316		4,231	1,336	5,567
Vandervoort Rural Volunteer Fire	19429-34	0.1671%	51,854		6,393	(1,033)	5,360
Velvet Ridge Fire Protection District	19445-34	0.1533%	47,569		5,865	(1,053)	4,812
Vilonia Volunteer Fire	19526-34	0.4156%	128,985		15,903	(382)	15,521
Vilonia Volunteer Police	19526-24	0.0005%	145		18	17	34
Viola Volunteer Fire	19615-34	0.1801%	55,886		6,891	(1,645)	5,246
Wabbaseka Volunteer Fire	19828-34	0.0835%	25,927		3,197	(57)	3,139
Waldo Volunteer Fire	19917-34	0.2797%	86,822		10,705	(697)	10,008
Waldo Volunteer Police	19917-24	0.0835%	25,927		3,197	2,265	5,462
Waldron Volunteer Fire	20028-34	0.2790%	86,605		10,678	761	11,439
Walnut Ridge Volunteer Fire	20117-34	0.1855%	57,587		7,100	76	7,176
Walnut Ridge Volunteer Police	20117-24	0.0557%	17,285		2,131	(1,007)	1,124
Ward Volunteer Fire	20168-34	0.1927%	59,809		7,374	(672)	6,702
Ward Volunteer Police	20168-24	0.0830%	25,746		3,174	(554)	2,620
Warren Volunteer Fire	20214-34	0.4187%	129,962		16,024	(249)	15,775
Washington Volunteer Fire	20311-34	0.0696%	21,606		2,664	(48)	2,616
Water Valley Volunteer Fire	20346-34	0.2506%	77,782		9,590	(172)	9,418
Watson Chapel Volunteer Fire	20354-34	0.3337%	103,564		12,769	11,251	24,020
Wedington Volunteer Fire	20362-34	0.3624%	112,460		13,866	(236)	13,630
Weiner Volunteer Fire	20419-34	0.2760%	85,664		10,562	177	10,739
Wescon Volunteer Fire	20486-34	0.2355%	73,099		9,013	205	9,218
Wesley Volunteer Fire	20494-34	0.1677%	52,035		6,416	(94)	6,322
West Fork Volunteer Fire	20508-34	0.4079%	126,581		15,607	(4,502)	11,105
West Fork Volunteer Police	20508-24	0.0278%	8,642		1,066	516	1,582
West Memphis Volunteer Police	20605-24	0.0702%	21,787		2,686	2,228	4,914
West Point Volunteer Fire	20656-34	0.0877%	27,230		3,357	547	3,905
West Pulaski Volunteer Fire	20664-34	0.6281%	194,924		24,033	5,352	29,385
Western Greene Co Fire	20672-34	0.3339%	103,636		12,778	1,166	13,944
Western Grove Volunteer Fire	20680-34	0.2217%	68,814		8,484	775	9,259
Wheatley Volunteer Fire	20702-34	0.1433%	44,478		5,484	530	6,014
Wheatley Volunteer Police	20702-24	0.0415%	12,891		1,589	427	2,016
Wheeler Volunteer Fire	20710-34	0.2919%	90,600		11,171	(702)	10,469
White Bluff-Rye Hill Volunteer	20796-34	0.2514%	78,035		9,621	(623)	8,998
White Hall Volunteer Fire	20818-34	0.2785%	86,424		10,656	1,154	11,809
Whitehouse Volunteer Fire	20834-34	0.1568%	48,655		5,999	(444)	5,555
Wickes RVFD #2	20850-34	0.0696%	21,606		2,664	(537)	2,127
Williams Junction Volunteer Fi	20885-34	0.1253%	38,891		4,795	(86)	4,709
Wilmar Volunteer Fire	20907-34	0.1246%	38,674		4,768	(111)	4,657
Wilmot Volunteer Fire	21008-34	0.1934%	60,026		7,401	6,273	13,674
Wilson Volunteer Fire	21091-34	0.1532%	47,533		5,861	(602)	5,258
Wilton Volunteer Fire	21105-34	0.1551%	48,148		5,936	1,845	7,782
Woodlawn Volunteer Fire	21024-34	0.1810%	56,176		6,926	(124)	6,802
Wright-Pastoria Volunteer Fire	21156-34	0.0590%	18,298		2,256	(385)	1,871

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Wynne Volunteer Fire	21199-34	0.1957%	60,750		7,490	(581)	6,909
Y-City Volunteer Fire	21296-34	0.1532%	47,533		5,861	(590)	5,271
Yellville Volunteer Fire	21393-34	0.2225%	69,067		8,516	(667)	7,849
Zinc Volunteer Fire	21431-34	0.0696%	21,606		2,664	416	3,080