

Independent Accountant's Report

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

We have examined the following management assertions:

- The census data provided by Arkansas Local Police and Fire Retirement System (the System) to the actuary of the System as of December 31, 2017, is complete and accurate based on the accumulation of census data reported by participating employers for the period from January 1, 2017 to December 31, 2017. Census data includes the following: date of birth; date of hire; years of service; marital status; pensionable wages; class of employee; gender; date of termination or retirement; employment status; beneficiary's date of birth; and annual benefit payments for retirees, as set forth in Title 24, Chapters 10 and 11 of the Arkansas Code.
- The census data provided by the System to the actuary of the System as of December 31, 2017, properly reflects current benefit provisions in effect as of December 31, 2017, included in Title 24, Chapters 10 and 11 of the Arkansas Code.
- The census data provided by the System to the actuary of the System as of December 31, 2017, properly excludes deceased members based on the plan's validation of the existence of inactive and retired members by cross-matching Social Security numbers of inactive and retired members with the Social Security Administration.

System management is responsible for its assertions. Our responsibility is to express an opinion on management's assertions based on our examination.

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

In our opinion, management's assertions referred to above are fairly stated, in all material respects, based on the accumulation of census data reported by participating employers for the period from January 1, 2017 to December 31, 2017, in all material respects.

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

Little Rock, Arkansas
May 21, 2018

BKD, LLP

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

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

December 31, 2017

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
December 31, 2017

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Independent Auditor's Report

Board of Trustees
Arkansas Local Police and Fire Retirement System

We have audited the accompanying schedules of employer allocations (paid and volunteer) of the Arkansas Local Police and Fire Retirement System (the System or LOPFI) cost-sharing multiple-employer defined benefit pension plan as of December 31, 2017, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense (specified column totals) included in the accompanying schedules of pension amounts by employer (paid and volunteer) of the System as of and for the year ended December 31, 2017, and the related notes.

Management's Responsibility for the Schedules

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense for the total of all participating entities for the Arkansas Local Police and Fire Retirement System as of and for the year ended December 31, 2017, in accordance with accounting principles generally accepted in the United States of America.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the System as of and for the year ended December 31, 2017, and our report thereon, dated April 18, 2018, expressed an unmodified opinion on those financial statements.

Restriction on Use

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

BKD, LLP

Little Rock, Arkansas
May 21, 2018

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Paid
December 31, 2017

Employer	Actual Employer Contributions	Employer Allocation Percentage
Alzheimer Police	\$ 15,393	0.02152%
Altus Police	5,594	0.00782%
Amity Police	9,113	0.01274%
Arkadelphia Fire	69,053	0.09653%
Ash Flat Fire	37,370	0.05224%
Ash Flat Police	19,052	0.02663%
Ashdown Police	91,310	0.12764%
Atkins Police	69,497	0.09715%
Augusta Police	59,516	0.08320%
Austin Police	14,175	0.01982%
Bald Knob Police	39,804	0.05564%
Barling Fire	40,537	0.05667%
Barling Police	98,031	0.13704%
Batesville Fire	126,548	0.17690%
Batesville Police	174,047	0.24330%
Bauxite Police	7,709	0.01078%
Bay Police	26,588	0.03717%
Beaver Lake Fire	12,188	0.01704%
Beebe Fire	5,976	0.00835%
Bella Vista Fire	683,048	0.95484%
Bella Vista Police	422,751	0.59097%
Benton Fire	760,472	1.06307%
Benton Police	702,274	0.98172%
Bentonville Fire	1,117,135	1.56166%
Bentonville Police	822,898	1.15034%
Berryville Police	123,964	0.17329%
Bethel Heights Fire	-	0.00000%
Bethel Heights Police	67,060	0.09374%
Black Rock Police	4,590	0.00642%
Blytheville Fire	215,952	0.30188%
Blytheville Police	226,288	0.31633%
Bono Police	32,246	0.04508%
Bradford Police	17,840	0.02494%
Bradley Police	2,070	0.00289%
Brinkley Fire	7,889	0.01103%
Brinkley Police	54,203	0.07577%
Brookland Police	21,555	0.03013%
Bryant Fire	478,326	0.66866%
Bryant Police	445,409	0.62264%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Paid
December 31, 2017

Employer	Actual Employer Contributions	Employer Allocation Percentage
Bull Shoals Fire	\$ 7,350	0.01027%
Bull Shoals Police	27,126	0.03792%
Cabot Fire	398,743	0.55741%
Cabot Police	478,812	0.66934%
Caddo Valley Fire	8,613	0.01204%
Caddo Valley Police	23,673	0.03309%
Camden Fire	269,021	0.37607%
Camden Police	130,837	0.18290%
Cammack Village Police	28,603	0.03998%
Caraway Police	19,212	0.02686%
Carlisle Police	29,360	0.04104%
Cave City Fire	4,931	0.00689%
Cave City Police	27,732	0.03877%
Cave Springs Police	54,452	0.07612%
Centerton Fire	115,475	0.16142%
Centerton Police	183,540	0.25657%
Central City Police	-	0.00000%
Cherokee Village Fire	105,051	0.14685%
Cherokee Village Police	61,937	0.08658%
Cherry Valley Police	7,935	0.01109%
Clarendon Police	26,629	0.03722%
Clarksville Police	163,287	0.22826%
Clinton Fire	5,870	0.00821%
Clinton Police	54,959	0.07683%
Coal Hill Police	7,117	0.00995%
Concord Police	5,459	0.00763%
Conway Fire	1,234,516	1.72574%
Conway Police	1,442,083	2.01590%
Corning Police	60,162	0.08410%
Cotter Police	11,513	0.01609%
Cotton Plant Police	2,152	0.00301%
Crossett Fire	187,235	0.26174%
Crossett Police	131,112	0.18328%
De Queen Fire	24,252	0.03390%
De Queen Police	129,021	0.18036%
Decatur Police	57,139	0.07988%
Dermott Police	37,242	0.05206%
Des Arc Police	37,689	0.05269%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Paid
December 31, 2017

Employer	Actual Employer Contributions	Employer Allocation Percentage
Devalls Bluff Police	\$ 6,739	0.00942%
DeWitt Police	69,582	0.09727%
Diaz Police	15,323	0.02142%
Dierks Police	30,018	0.04196%
Dover Police	38,980	0.05449%
East Camden Police	6,224	0.00870%
El Dorado Fire	352,004	0.49207%
El Dorado Police	265,605	0.37129%
Elkins Fire	12,990	0.01816%
Elkins Police	46,950	0.06563%
Elm Springs Police	40,312	0.05635%
Eureka Springs Fire	93,031	0.13005%
Eureka Springs Police	113,231	0.15829%
Fairfield Bay Police	55,425	0.07748%
Farmington Fire	33,085	0.04625%
Farmington Police	122,087	0.17067%
Fayetteville Fire	1,974,716	2.76048%
Fayetteville Police	1,640,095	2.29271%
Flippin Police	38,356	0.05362%
Foreman Police	-	0.00000%
Forrest City Fire	186,459	0.26065%
Forrest City Police	243,026	0.33973%
Fort Smith Fire	1,835,156	2.56539%
Fort Smith Police	1,069,269	1.49474%
Friendship Police	1,923	0.00269%
Gassville Fire	8,960	0.01253%
Gassville Police	34,124	0.04770%
Gentry Police	57,514	0.08040%
Gillett Police	5,701	0.00797%
Glenwood Police	16,239	0.02270%
Goshen Police	19,664	0.02749%
Gosnell Police	30,212	0.04223%
Gravel Ridge Fire Protection Dist.	22,013	0.03077%
Gravette Fire	58,133	0.08127%
Gravette Police	95,766	0.13387%
Green Forest Police	93,499	0.13070%
Greenbrier Fire	6,503	0.00909%
Greenland Police	39,782	0.05561%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Paid
December 31, 2017

Employer	Actual Employer Contributions	Employer Allocation Percentage
Greenwood Fire	\$ 10,191	0.01425%
Greenwood Police	185,845	0.25980%
Greers Ferry Police	30,192	0.04221%
Hackett Police	8,827	0.01234%
Hampton Police	16,184	0.02262%
Hardy Police	21,336	0.02983%
Harrisburg Police	40,338	0.05639%
Harrison Fire	313,936	0.43885%
Harrison Police	290,859	0.40660%
Hartford Police	7,764	0.01085%
Haskell Fire	3,545	0.00496%
Haskell Police	38,229	0.05344%
Heber Springs Fire	26,362	0.03685%
Heber Springs Police	131,899	0.18438%
Hector Police	72	0.00010%
Helena-West Helena Fire	150,212	0.20998%
Helena-West Helena Police	152,452	0.21311%
Hermitage Police	9,485	0.01326%
Highfill Police	20,742	0.02900%
Holiday Island Fire	20,686	0.02892%
Holly Grove Police	6,994	0.00978%
Hope Fire	129,638	0.18122%
Hot Springs Fire	854,037	1.19387%
Hot Springs Police	1,125,238	1.57298%
Hot Springs Village Fire	196,200	0.27427%
Hot Springs Village Police	179,839	0.25140%
Hoxie Fire	5,997	0.00838%
Hoxie Police	24,748	0.03460%
Hughes Police	12,902	0.01804%
Humphrey Police	7,176	0.01003%
Huntington Police	6,198	0.00866%
Huntsville Police	62,671	0.08761%
Huttig Police	7,590	0.01061%
Jacksonville Fire	678,049	0.94785%
Jacksonville Police	752,872	1.05245%
Jasper Police	10,286	0.01438%
Johnson Area Fire Department	23,918	0.03344%
Johnson Police	106,289	0.14858%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Paid
December 31, 2017

Employer	Actual Employer Contributions	Employer Allocation Percentage
Jonesboro Fire	\$ 1,498,867	2.09528%
Jonesboro Police	1,656,580	2.31575%
Judsonia Police	23,742	0.03319%
Junction City Police	4,418	0.00618%
Kensett Police	24,329	0.03401%
Kibler Police	14,964	0.02092%
Lake City Police	34,984	0.04890%
Lake Hamilton Fire	3,828	0.00535%
Lake Village Police	68,809	0.09619%
Lakeview Police	13,824	0.01932%
Lamar Police	17,837	0.02493%
Lavaca Police	27,215	0.03804%
Leachville Police	21,043	0.02942%
Lepanto Police	16,675	0.02331%
Lewisville Police	12,362	0.01728%
Lincoln Fire	7,888	0.01103%
Lincoln Police	46,862	0.06551%
Little Flock Police	57,528	0.08042%
Little Rock Fire	6,639,253	9.28109%
Little Rock Police	7,054,198	9.86114%
Lonoke Police	70,282	0.09825%
LOPFI Staff	160,652	0.22458%
Lowell Fire	186,864	0.26122%
Lowell Police	134,570	0.18812%
Luxora Police	11,783	0.01647%
Magnolia Fire	103,160	0.14421%
Magnolia Police	192,085	0.26852%
Malvern Fire	168,936	0.23616%
Malvern Police	154,987	0.21666%
Manila Fire	728	0.00102%
Manila Police	35,616	0.04979%
Mansfield Police	28,121	0.03931%
Marianna Fire	10,613	0.01484%
Marianna Police	74,287	0.10385%
Marion Fire	33,735	0.04716%
Marion Police	235,191	0.32878%
Marked Tree Police	35,965	0.05028%
Marmaduke Police	32,664	0.04566%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Paid
December 31, 2017

Employer	Actual Employer Contributions	Employer Allocation Percentage
Marshall Police	\$ 18,844	0.02634%
Marvell Police	27,734	0.03877%
Maumelle Fire	380,967	0.53256%
Maumelle Police	321,608	0.44958%
Mayflower Fire	6,649	0.00929%
Mayflower Police	68,054	0.09513%
McCrary Police	31,487	0.04402%
McGehee Fire	84,082	0.11754%
McGehee Police	62,200	0.08695%
McRae Police	17,200	0.02404%
Mena Fire	23,675	0.03309%
Mineral Springs Police	12,408	0.01735%
Monette Police	24,292	0.03396%
Monticello Fire	81,138	0.11342%
Montrose Police	2,149	0.00300%
Morning Star FPA	4,854	0.00679%
Mountain Home Fire	311,823	0.43590%
Mountain Home Police	273,726	0.38264%
Mountain Pine Police	263	0.00037%
Mountain View Police	62,467	0.08732%
Mountainburg Police	7,590	0.01061%
Mulberry Police	13,312	0.01861%
Murfreesboro Police	21,158	0.02958%
Nashville Fire	12,677	0.01772%
Newport Fire	151,247	0.21143%
Newport Police	103,759	0.14505%
Nob Hill Fire	7,400	0.01035%
North Little Rock Fire	1,953,762	2.73119%
North Little Rock Police	1,828,347	2.55587%
Oak Grove Fire Protection Dist. #25	14,444	0.02019%
Ola Police	14,951	0.02090%
Oppelo Police	7,941	0.01110%
Osceola Fire	172,635	0.24133%
Osceola Police	274,860	0.38423%
Ozark Fire	19,937	0.02787%
Ozark Police	41,212	0.05761%
Pangburn Police	11,199	0.01566%
Paragould Fire	310,622	0.43422%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Paid
December 31, 2017

Employer	Actual Employer Contributions	Employer Allocation Percentage
Paragould Police	\$ 473,162	0.66144%
Patterson Police	10,570	0.01478%
Pea Ridge Police	145,149	0.20291%
Perla Police	3,802	0.00531%
Perryville Police	38,794	0.05423%
Pine Bluff Fire	916,341	1.28096%
Pine Bluff Police	1,021,554	1.42804%
Plainview Police	5,322	0.00744%
Pleasant Plains Police	253	0.00035%
Pocahontas Fire	67,544	0.09442%
Pocahontas Police	123,679	0.17289%
Portland Police	3,937	0.00550%
Pottsville Police	41,912	0.05859%
Prairie Grove Fire	8,897	0.01244%
Prairie Grove Police	115,037	0.16081%
Pulaski Co Fire	280,470	0.39207%
Ravenden Police	7,060	0.00987%
Rector Police	29,697	0.04151%
Redfield Police	46,949	0.06563%
Rison Police	22,333	0.03122%
Rockport Police	44,746	0.06255%
Rogers Fire	1,544,713	2.15937%
Rogers Police	1,232,945	1.72355%
Russellville Fire	559,354	0.78193%
Russellville Police	531,817	0.74343%
Salem Police	29,606	0.04139%
Searcy Fire	446,949	0.62479%
Searcy Police	430,341	0.60158%
Shannon Hills Police	37,076	0.05183%
Sheridan Fire	4,207	0.00588%
Sherwood Police	768,330	1.07406%
Siloam Springs Fire	568,054	0.79409%
Siloam Springs Police	416,109	0.58168%
Smackover Police	50,238	0.07023%
Springdale Fire	1,654,656	2.31306%
Springdale Police	1,767,614	2.47097%
Stamps Police	21,448	0.02998%
Star City Police	34,069	0.04763%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Paid
December 31, 2017

Employer	Actual Employer Contributions	Employer Allocation Percentage
Strong Police	\$ 3,817	0.00534%
Stuttgart Fire	118,521	0.16568%
Stuttgart Police	178,721	0.24984%
Sulphur Police	12,447	0.01740%
Swifton Police	8,552	0.01196%
Texarkana Fire	733,948	1.02599%
Texarkana Police	775,911	1.08466%
Tontitown Area Fire	-	0.00000%
Tontitown Fire	-	0.00000%
Tontitown Police	62,557	0.08745%
Trumann Fire	47,511	0.06642%
Trumann Police	170,642	0.23854%
Tuckerman Police	26,751	0.03739%
Tyronza Police	14,796	0.02068%
Van Buren Fire	438,202	0.61257%
Van Buren Police	341,056	0.47677%
Vilonia Fire	9,485	0.01326%
Vilonia Police	87,521	0.12235%
Waldo Police	5,176	0.00724%
Waldron Police	82,030	0.11467%
Walnut Ridge Fire	46,762	0.06537%
Walnut Ridge Police	53,335	0.07456%
Ward Fire	11,123	0.01555%
Ward Police	49,966	0.06985%
Warren Fire	17,748	0.02481%
Weiner Police	8,072	0.01128%
West Fork Fire	17,404	0.02433%
West Fork Police	45,147	0.06311%
West Memphis Fire	576,199	0.80547%
West Memphis Police	802,397	1.12168%
Wheatley Police	4,674	0.00653%
White Hall Police	155,838	0.21785%
Wilmot Police	16,800	0.02348%
Wilson Police	18,071	0.02526%
Wynne Fire	77,473	0.10830%
Wynne Police	137,991	0.19290%
	<u>\$ 71,535,301</u>	<u>100.00000%</u>

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2017

Employer	Actual Employer Contributions	Employer Allocation Percentage
101-Gamaliel FPD #5	\$ 11,742	0.2440%
Alma Volunteer Fire	16,631	0.3455%
Alzheimer Volunteer Fire	1,949	0.0405%
Altus Volunteer Fire	7,778	0.1616%
Altus Volunteer Police	2,503	0.0520%
Amity Volunteer Fire	11,670	0.2424%
Amity Volunteer Police	650	0.0135%
Antioch Volunteer Fire	14,800	0.3075%
Appleton Rural Volunteer Fire	11,082	0.2302%
Arch Street FPD #16	10,863	0.2257%
Arkadelphia Volunteer Fire	9,721	0.2020%
Arkansas City Volunteer Fire	7,145	0.1484%
Ash Flat Volunteer Fire	13,462	0.2797%
Ash Flat Volunteer Police	2,705	0.0562%
Ashdown Volunteer Fire	14,341	0.2979%
Ashdown Volunteer Police	1,999	0.0415%
Atkins Volunteer Fire	14,985	0.3113%
Atkins Volunteer Police	1,965	0.0408%
Augusta Volunteer Fire	13,114	0.2725%
Augusta Volunteer Police	-	0.0000%
Austin Volunteer Fire	5,846	0.1215%
Avoca Volunteer Fire	9,038	0.1878%
Bald Knob Volunteer Fire	14,257	0.2962%
Bald Knob Volunteer Police	2,587	0.0537%
Barling Volunteer Fire	7,431	0.1544%
Barling Volunteer Police	1,965	0.0408%
Barton-Lexa Fire Department, Inc.	31,208	0.6483%
Batesville Volunteer Fire	7,828	0.1626%
Batesville Volunteer Police	5,992	0.1245%
Bauxite Volunteer Police	2,716	0.0564%
Bay Village Volunteer Fire	1,299	0.0270%
Bay Volunteer Fire	13,047	0.2711%
Bay Volunteer Police	661	0.0137%
BDR FD#1	35,139	0.7300%
Bearden Volunteer Fire	4,502	0.0935%
Beaver Lake Volunteer Fire	8,814	0.1831%
Beaverfork Volunteer Fire	10,275	0.2135%
Bee Branch Volunteer Fire	6,445	0.1339%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2017

Employer	Actual Employer Contributions	Employer Allocation Percentage
Beebe Volunteer Fire	\$ 11,323	0.2352%
Bella Vista Volunteer Fire	1,971	0.0410%
Belleville Volunteer Fire	7,980	0.1658%
Benton Volunteer Police	-	0.0000%
Bentonville Volunteer Fire	650	0.0135%
Bentonville Volunteer Police	-	0.0000%
Bergman Volunteer Fire Association	8,411	0.1747%
Berryville Volunteer Fire	10,427	0.2166%
Berryville Volunteer Police	34	0.0007%
Bethel Heights Volunteer Fire	8,366	0.1738%
Bethel Heights Volunteer Police	1,327	0.0276%
Bethesda Area Volunteer Fire	9,021	0.1874%
Big Creek Volunteer Fire	8,444	0.1754%
Bigelow Volunteer Fire	5,174	0.1075%
Bigger-Reyno Volunteer Fire	7,436	0.1545%
Biscoe Volunteer Fire	3,897	0.0810%
Bismarck Fire Pro Association	6,014	0.1249%
Black Rock Volunteer Police	650	0.0135%
Blytheville Volunteer Police	-	0.0000%
Bonanza Volunteer Fire	6,893	0.1432%
Bono FID Volunteer Fire	13,288	0.2761%
Bono Volunteer Police	1,372	0.0285%
Booneville Volunteer Fire	7,750	0.1610%
Boston Mountain Volunteer Fire	13,646	0.2835%
Bradford Volunteer Fire	13,641	0.2834%
Bradford Volunteer Police	1,204	0.0250%
Bradley County Rural Volunteer Fire	1,686	0.0350%
Bradley Volunteer Fire	3,897	0.0810%
Bradley Volunteer Police	162	0.0034%
Brinkley Volunteer Fire	7,207	0.1497%
Brinkley Volunteer Police	1,299	0.0270%
Brookland Fire Protection District	13,904	0.2889%
Brookland Volunteer Police	2,654	0.0551%
Bruno Fire Protection District	11,636	0.2417%
Bryant Volunteer Fire	-	0.0000%
Bryant Volunteer Police	4,547	0.0945%
Buena Vista Volunteer Fire	3,225	0.0670%
Buford Volunteer Fire	16,189	0.3363%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2017

Employer	Actual Employer Contributions	Employer Allocation Percentage
Bull Shoals Volunteer Fire	\$ 10,315	0.2143%
Bull Shoals Volunteer Police	1,294	0.0269%
Burnt Ridge Volunteer Fire	5,230	0.1087%
Butterfield Volunteer Fire	16,177	0.3361%
Cabot Volunteer Fire	5,846	0.1215%
Caddo Valley Volunteer Fire	8,993	0.1868%
Caddo Valley Volunteer Police	4,564	0.0948%
Cairo Volunteer Fire	5,689	0.1182%
Caldwell Volunteer Fire	12,185	0.2531%
Calico Rock Volunteer Fire	13,602	0.2826%
Calion Volunteer Fire	9,077	0.1886%
Calvert Township Volunteer Fire	6,456	0.1341%
Camden Volunteer Fire	3,242	0.0674%
Cammack Village Volunteer Police	3,192	0.0663%
Camp Volunteer Fire	6,619	0.1375%
Cane Creek Volunteer Fire	8,999	0.1870%
Capps-Batavia Volunteer Fire	9,049	0.1880%
Caraway Volunteer Fire	10,998	0.2285%
Carlisle Volunteer Fire	13,781	0.2863%
Carthage Volunteer Fire	2,598	0.0540%
Cash Volunteer Fire	5,068	0.1053%
Cave City Volunteer Fire	17,521	0.3640%
Cave Springs Volunteer Fire	13,187	0.2740%
Cave Springs Volunteer Police	3,881	0.0806%
Center Grove Volunteer Fire	12,162	0.2527%
Center Volunteer Fire	6,372	0.1324%
Centerton Volunteer Fire	11,535	0.2397%
Centerton Volunteer Police	1,355	0.0282%
Central City Volunteer Fire	650	0.0135%
Chambersville Volunteer Fire	3,897	0.0810%
Charleston Volunteer Fire	9,799	0.2036%
Charlotte Volunteer Fire	7,828	0.1626%
Cherokee Village Volunteer Police	4,547	0.0945%
Cherry Hill Volunteer Fire	4,592	0.0954%
Cherry Valley Volunteer Fire	3,987	0.0828%
Cherry Valley Volunteer Police	-	0.0000%
Chidester Volunteer Fire	7,145	0.1484%
Chimes Volunteer Fire	8,455	0.1757%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2017

Employer	Actual Employer Contributions	Employer Allocation Percentage
Choctaw Volunteer Fire	\$ 13,730	0.2853%
Cincinnati Volunteer Fire	5,958	0.1238%
Clarendon Volunteer Fire	8,444	0.1754%
Clarksville Volunteer Fire	15,533	0.3227%
Clarksville Volunteer Police	39	0.0008%
Clinton Volunteer Fire	16,183	0.3362%
Coal Hill Volunteer Fire	8,394	0.1744%
Coal Hill Volunteer Police	2,565	0.0533%
Collegeville Volunteer Fire	15,550	0.3231%
Colt Volunteer Fire	5,740	0.1192%
Compton Volunteer Fire Assoc	7,795	0.1619%
Conway County Volunteer Fire	121,659	2.5275%
Cooterneck Volunteer Fire	7,145	0.1484%
Cord Volunteer Fire	12,370	0.2570%
Corning Volunteer Fire	12,314	0.2558%
Cotter Volunteer Fire	7,840	0.1629%
Cotter Volunteer Police	650	0.0135%
Cotter/Gassville Rural Volunteer Fire	5,168	0.1074%
Cotton Plant Volunteer Fire	3,741	0.0777%
Cotton Plant Volunteer Police	-	0.0000%
Cottonwood Rural Fire Assoc	12,930	0.2686%
County Line Volunteer Fire Ass	9,743	0.2024%
Cove Rural Volunteer Fire	10,544	0.2191%
Crawfordsville Volunteer Fire	11,692	0.2429%
Crossett Volunteer Fire	1,299	0.0270%
Crossett Volunteer Police	1,299	0.0270%
Crow Mountain Fire Protection District	17,029	0.3538%
Crystal Fire Protection District	14,117	0.2933%
Curtis Rural Volunteer Fire	5,051	0.1049%
Dalton Volunteer Fire	8,584	0.1783%
Damascus Volunteer Fire	5,196	0.1080%
Danville Volunteer Fire	13,075	0.2716%
Dardanelle Volunteer Fire	12,269	0.2549%
De Queen Volunteer Fire	14,234	0.2957%
Deann Volunteer Fire	6,272	0.1303%
Decatur Volunteer Fire	9,547	0.1984%
Decatur Volunteer Police	218	0.0045%
Deer Volunteer Fire	5,885	0.1223%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2017

Employer	Actual Employer Contributions	Employer Allocation Percentage
Delaware Volunteer Fire	\$ 12,986	0.2698%
Dermott Volunteer Fire	11,535	0.2397%
Des Arc Volunteer Fire	11,071	0.2300%
Desha Volunteer Fire	9,088	0.1888%
Devalls Bluff Volunteer Fire	3,242	0.0674%
DeWitt Volunteer Fire	11,043	0.2294%
Diaz Volunteer Fire	6,473	0.1345%
Diaz Volunteer Police	2,005	0.0416%
Dierks Volunteer Police	1,254	0.0261%
District 7 Crawford Co. Volunt	8,528	0.1772%
Dodd Mountain Volunteer Fire	7,795	0.1619%
Dover Volunteer Fire	10,511	0.2184%
Dover Volunteer Police	2,553	0.0530%
Dumas Volunteer Fire	12,274	0.2550%
Dyess Volunteer Fire	4,547	0.0945%
Earle Volunteer Fire	12,039	0.2501%
East Camden Volunteer Fire	7,806	0.1622%
East End Fire Protection District	12,890	0.2678%
El Dorado Volunteer Police	650	0.0135%
Elaine Volunteer Fire	9,172	0.1906%
Elkins Volunteer Fire	18,563	0.3857%
Elkins Volunteer Police	1,366	0.0284%
Elm Springs Volunteer Police	5,336	0.1109%
Emmet Volunteer Fire	5,846	0.1215%
EMP Rural Fire Association	13,064	0.2714%
England Volunteer Fire	12,263	0.2548%
Etowah Volunteer Fire	7,173	0.1490%
Eudora Volunteer Fire	8,411	0.1747%
Eureka Springs Volunteer Fire	12,342	0.2564%
Eureka Springs Volunteer Police	2,733	0.0568%
Evansville Volunteer Fire	10,326	0.2145%
Evening Shade Volunteer Fire	1,758	0.0365%
Faircrest Volunteer Fire	9,721	0.2020%
Fairfield Bay Volunteer Fire	18,798	0.3905%
Fairview Fire Protection District Volunteer Fire	7,168	0.1489%
Fairview Rural Fire District	9,038	0.1878%
Farmington Volunteer Fire	15,449	0.3210%
Farmington Volunteer Police	717	0.0149%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2017

Employer	Actual Employer Contributions	Employer Allocation Percentage
Fire District #6 Crawford Co	\$ 7,056	0.1466%
Fisher Volunteer Fire	5,852	0.1216%
Flippin Volunteer Fire	8,539	0.1774%
Flippin Volunteer Police	3,925	0.0816%
Floral Volunteer Fire	3,248	0.0675%
Fordyce Volunteer Fire	5,264	0.1094%
Foreman Volunteer Fire	9,133	0.1897%
Forrest City Volunteer Fire	4,519	0.0939%
Forrest City Volunteer Police	2,010	0.0418%
Fort Smith Volunteer Police	1,904	0.0396%
Fox Volunteer Fire	10,359	0.2152%
Frenchport Volunteer Fire	10,393	0.2159%
Gallatin Volunteer Fire	9,637	0.2002%
Garland Volunteer Fire	3,897	0.0810%
Gassville Volunteer Fire	10,455	0.2172%
Gassville Volunteer Police	1,949	0.0405%
Gentry Volunteer Fire	16,295	0.3385%
Gentry Volunteer Police	1,350	0.0280%
Gillett Volunteer Fire	5,846	0.1215%
Glenwood Volunteer Fire	9,195	0.1910%
Glenwood Volunteer Police	3,477	0.0722%
Goshen Fire Dist Assoc	11,261	0.2340%
Goshen Volunteer Police	627	0.0130%
Gosnell Volunteer Fire	18,098	0.3760%
Gould Volunteer Fire	8,444	0.1754%
Grady Volunteer Fire	10,998	0.2285%
Gravel Ridge Fire Protection Dist.	15,545	0.3230%
Gravette Volunteer Fire	16,144	0.3354%
Gravette Volunteer Police	1,238	0.0257%
Grayson Fire Assoc	5,084	0.1056%
Green Forest Volunteer Fire	9,827	0.2042%
Green Forest Volunteer Police	62	0.0013%
Greenbrier Volunteer Fire	13,221	0.2747%
Greenland Volunteer Police	650	0.0135%
Greenwood Rural Volunteer Fire	10,729	0.2229%
Greenwood Volunteer Fire	22,018	0.4574%
Greenwood Volunteer Police	622	0.0129%
Greers Ferry Volunteer Fire	16,278	0.3382%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2017

Employer	Actual Employer Contributions	Employer Allocation Percentage
Grover Township Volunteer Fire	\$ 10,359	0.2152%
Grubbs Volunteer Fire	8,506	0.1767%
Gum Springs Volunteer Fire	8,506	0.1767%
Gurdon Volunteer Fire	9,088	0.1888%
Guy Community Volunteer Fire	3,959	0.0823%
Hackett Volunteer Fire	9,995	0.2077%
Hackett Volunteer Police	650	0.0135%
Hagarville RFD #3	10,953	0.2276%
Halley Volunteer Fire	4,698	0.0976%
Hamburg Volunteer Fire	13,646	0.2835%
Hampton Volunteer Fire	10,359	0.2152%
Hampton Volunteer Police	622	0.0129%
Hand Cove Fire Prot District	12,756	0.2650%
Hardin Volunteer Fire	3,489	0.0725%
Hardy Volunteer Fire	7,879	0.1637%
Harmon Volunteer Fire	8,399	0.1745%
Harrell Volunteer Fire	9,693	0.2014%
Harrisburg Volunteer Fire	11,026	0.2291%
Harrisburg Volunteer Police	-	0.0000%
Harrison Volunteer Fire	3,701	0.0769%
Harrison Volunteer Police	4,541	0.0943%
Hartford Volunteer Fire	12,314	0.2558%
Hartford Volunteer Police	1,277	0.0265%
Haskell Volunteer Fire	13,434	0.2791%
Haskell Volunteer Police	3,774	0.0784%
Hatfield Volunteer Fire	7,145	0.1484%
Hazen Volunteer Fire	10,455	0.2172%
Heber Springs Volunteer Fire	14,917	0.3099%
Hector Volunteer Police	1,960	0.0407%
Helena-West Helena Volunteer Fire	3,869	0.0804%
Helena-West Helena Volunteer Police	6,434	0.1337%
Hensley Volunteer Fire	9,732	0.2022%
Hermitage Volunteer Fire	5,846	0.1215%
Hermitage Volunteer Police	1,299	0.0270%
Hickory Creek Volunteer Fire	6,445	0.1339%
Hickory Ridge Volunteer Fire	5,252	0.1091%
Higginson Volunteer Fire	10,281	0.2136%
Higginson Volunteer Police	3,248	0.0675%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2017

Employer	Actual Employer Contributions	Employer Allocation Percentage
Highfill Volunteer Fire	\$ 15,472	0.3214%
Highfill Volunteer Police	2,660	0.0553%
Highland Volunteer Fire	5,236	0.1088%
Highway 15 South Volunteer Fire	16,329	0.3392%
Highway 286 East Volunteer Fire	12,890	0.2678%
Highway 70 West FPA	16,071	0.3339%
Hilltop Fire District# 51	8,500	0.1766%
Hilltop Volunteer Fire	9,665	0.2008%
Holiday Island Volunteer Fire	9,743	0.2024%
Holland Volunteer Fire	9,743	0.2024%
Hollis Volunteer Fire	3,371	0.0700%
Holly Grove Volunteer Fire	9,738	0.2023%
Holly Grove Volunteer Police	661	0.0137%
Hon Volunteer Fire	4,547	0.0945%
Hope Volunteer Fire	2,010	0.0418%
Hopewell Fire District	1,949	0.0405%
Horatio Volunteer Fire	8,697	0.1807%
Hot Springs Village Volunteer	13,058	0.2713%
Hoxie Volunteer Fire	10,494	0.2180%
Hoxie Volunteer Police	694	0.0144%
Hughes Volunteer Fire	5,689	0.1182%
Hughes Volunteer Police	2,486	0.0517%
Humphrey Volunteer Fire	3,897	0.0810%
Humphrey Volunteer Police	1,176	0.0244%
Huntington Volunteer Fire	8,383	0.1742%
Huntington Volunteer Police	-	0.0000%
Huntsville Volunteer Fire	13,904	0.2889%
Huntsville Volunteer Police	4,541	0.0943%
Huttig Volunteer Fire	8,444	0.1754%
Imboden Volunteer Fire	8,903	0.1850%
Inspiration Point Rural Fire Protection District	5,779	0.1201%
Ione Community Fire	3,427	0.0712%
Jasper Volunteer Fire	3,869	0.0804%
Johnson Area Volunteer Fire	16,564	0.3441%
Johnson County Rfd #1	5,835	0.1212%
Johnson County Rfd #2	6,384	0.1326%
Johnson County Rfd #4	6,496	0.1350%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2017

Employer	Actual Employer Contributions	Employer Allocation Percentage
Johnson County Rfd #5	\$ 11,031	0.2292%
Johnson County Rfd #7	5,846	0.1215%
Johnson County Rfd #8	10,208	0.2121%
Johnson Volunteer Police	-	0.0000%
Joiner Volunteer Fire	6,496	0.1350%
Jonesboro Volunteer Police	650	0.0135%
Joplin Volunteer Fire	11,087	0.2303%
Judsonia Volunteer Fire	9,715	0.2018%
Judsonia Volunteer Police	1,333	0.0277%
Junction City Volunteer Fire	7,123	0.1480%
Junction City Volunteer Police	39	0.0008%
Keiser Volunteer Fire	5,846	0.1215%
Kensett Volunteer Fire	9,094	0.1889%
Kensett Volunteer Police	2,038	0.0423%
Keo Volunteer Fire	3,265	0.0678%
Knoxville Volunteer Fire	5,745	0.1194%
Krooked Creek Volunteer Fire	7,756	0.1611%
Lake City Volunteer Fire	15,046	0.3126%
Lake Hamilton Volunteer Fire	14,834	0.3082%
Lake Maumelle Area RFD	12,885	0.2677%
Lake Village Volunteer Fire	11,759	0.2443%
Lakeview Volunteer Police	722	0.0150%
Lamar Volunteer Fire	8,439	0.1753%
Landis Volunteer Fire	5,846	0.1215%
Lavaca Volunteer Fire	9,127	0.1896%
Lavaca Volunteer Police	3,231	0.0671%
Lawson-Urbana Volunteer Fire	7,795	0.1619%
Lazy Acres Volunteer Fire	3,903	0.0811%
Leachville Volunteer Fire	13,154	0.2733%
Leachville Volunteer Police	67	0.0014%
Lead Hill Volunteer Fire	9,094	0.1889%
Lepanto Volunteer Fire	16,127	0.3350%
Leslie Volunteer Fire	9,105	0.1892%
Lewisville Volunteer Fire	12,381	0.2572%
Liberty Volunteer Fire	14,173	0.2944%
Lincoln Volunteer Fire	14,330	0.2977%
Linwood-Moscow Volunteer Fire	6,014	0.1249%
Little Flock Volunteer Fire	11,434	0.2376%
Little Flock Volunteer Police	2,559	0.0532%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2017

Employer	Actual Employer Contributions	Employer Allocation Percentage
Lockesburg Volunteer Fire	\$ 13,030	0.2707%
London Rural Volunteer Fire	14,817	0.3078%
Lone Rock Volunteer Fire	9,598	0.1994%
Lonoke Volunteer Fire	13,848	0.2877%
Lonoke Volunteer Police	-	0.0000%
Louann Volunteer Fire	7,750	0.1610%
Lowell Volunteer Fire	4,530	0.0941%
Lowell Volunteer Police	1,383	0.0287%
Luxora Volunteer Fire	6,496	0.1350%
Lynne Volunteer Fire	8,685	0.1804%
Magazine Volunteer Fire	3,830	0.0796%
Magnolia Volunteer Fire	5,840	0.1213%
Magnolia Volunteer Police	8,377	0.1740%
Malvern Volunteer Fire	3,858	0.0802%
Mammoth Spring Volunteer Fire	11,933	0.2479%
Manila Volunteer Fire	11,211	0.2329%
Manila Volunteer Police	605	0.0126%
Mansfield Volunteer Fire	5,919	0.1230%
Mansfield Volunteer Police	650	0.0135%
Marble Volunteer Fire	3,897	0.0810%
Marianna Volunteer Fire	11,015	0.2288%
Marianna Volunteer Police	627	0.0130%
Marion Volunteer Fire	16,183	0.3362%
Marion Volunteer Police	3,993	0.0829%
Marked Tree Volunteer Fire	16,861	0.3503%
Marmaduke Volunteer Fire	10,930	0.2271%
Marmaduke Volunteer Police	196	0.0041%
Marshall Volunteer Fire	11,821	0.2456%
Marshall Volunteer Police	1,299	0.0270%
Marvell Volunteer Fire	12,291	0.2554%
Marvell Volunteer Police	3,197	0.0664%
Maumelle Volunteer Fire	10,303	0.2141%
Mayflower Volunteer Fire	6,036	0.1254%
Mayflower Volunteer Police	2,671	0.0555%
Maynard Volunteer Fire	6,563	0.1363%
McCrory Volunteer Fire	16,239	0.3374%
McCrory Volunteer Police	1,299	0.0270%
McGehee Volunteer Fire	13,792	0.2865%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2017

Employer	Actual Employer Contributions	Employer Allocation Percentage
McGehee Volunteer Police	\$ -	0.0000%
McNeil Volunteer Fire	8,444	0.1754%
McRae Volunteer Fire	8,987	0.1867%
McRae Volunteer Police	-	0.0000%
Melbourne Volunteer Fire	10,399	0.2160%
Melrose Volunteer Fire	5,868	0.1219%
Mena Volunteer Fire	12,403	0.2577%
Midland Volunteer Fire	6,988	0.1452%
Mineral Springs Volunteer Fire	7,352	0.1528%
Monette Volunteer Fire	10,018	0.2081%
Monticello Volunteer Fire	6,120	0.1272%
Montrose Volunteer Fire	4,497	0.0934%
Morning Star FPA	11,474	0.2384%
Morning Star Volunteer Fire	5,146	0.1069%
Moro Volunteer Fire	2,598	0.0540%
Morrilton Volunteer Fire	19,487	0.4049%
Morrow Volunteer Fire	7,795	0.1619%
Mount Holly Volunteer Fire	11,541	0.2398%
Mount Ida Volunteer Fire	7,571	0.1573%
Mountain Home Volunteer Fire	5,885	0.1223%
Mountain Home Volunteer Police	5,695	0.1183%
Mountain View Volunteer Fire	15,780	0.3278%
Mountain View Volunteer Police	2,660	0.0553%
Mountainburg Volunteer Fire	22,628	0.4701%
Mountainburg Volunteer Police	6,910	0.1436%
Mt Judea Area Volunteer Fire	14,940	0.3104%
Mulberry Volunteer Fire	18,126	0.3766%
Murfreesboro Volunteer Fire	8,472	0.1760%
Nashville Volunteer Fire	12,986	0.2698%
Natural Dam Volunteer Fire	2,598	0.0540%
New Blaine Rural Volunteer Fire	13,988	0.2906%
Newark Volunteer Fire	13,635	0.2833%
Newport Volunteer Fire	7,201	0.1496%
Newport Volunteer Police	1,977	0.0411%
Nimrod/Aplin Volunteer Fire	6,451	0.1340%
Nob Hill Volunteer Fire	13,658	0.2837%
Norman Volunteer Fire	5,846	0.1215%
Norphlet Volunteer Fire	10,483	0.2178%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2017

Employer	Actual Employer Contributions	Employer Allocation Percentage
Norphlet Volunteer Police	\$ 1,299	0.0270%
North Crossett Volunteer Fire	11,647	0.2420%
North Pulaski FPD	17,661	0.3669%
Northeast Benton Co.	20,954	0.4353%
Northeast Greene County Fire District	18,815	0.3909%
Northeast Lakeside Volunteer Fire	8,461	0.1758%
Northeast Saline County Fire	3,729	0.0775%
Northside Volunteer Fire (15318)	6,496	0.1350%
Northside Volunteer Fire (15296)	14,257	0.2962%
Oak Grove Fire Protection Dist. #25	13,428	0.2790%
Oak Grove Volunteer Fire	2,598	0.0540%
Oil Trough Volunteer Fire	16,609	0.3451%
Ola Volunteer Fire	7,795	0.1619%
Ola Volunteer Police	655	0.0136%
Oppelo Volunteer Fire	11,076	0.2301%
Osceola Volunteer Fire	5,208	0.1082%
Osceola Volunteer Police	3,276	0.0681%
Ouachita Co FD #1	8,047	0.1672%
Oxley Volunteer Fire	5,196	0.1080%
Ozark Volunteer Fire	14,190	0.2948%
Ozark Volunteer Police	5,140	0.1068%
Pangburn Volunteer Fire	12,476	0.2592%
Pangburn Volunteer Police	34	0.0007%
Paragould Volunteer Fire	3,298	0.0685%
Paragould Volunteer Police	4,558	0.0947%
Paris Volunteer Fire	10,455	0.2172%
Parkin Volunteer Fire	7,795	0.1619%
Parks Volunteer Fire	3,147	0.0654%
Parthenon Volunteer Fire	5,846	0.1215%
Patterson Volunteer Fire	9,032	0.1877%
Patterson Volunteer Police	1,299	0.0270%
Pea Ridge Volunteer Fire	18,624	0.3869%
Pea Ridge Volunteer Police	650	0.0135%
Peel Volunteer Fire & Rescue	9,273	0.1927%
Perla Volunteer Police	-	0.0000%
Perryville Volunteer Fire	9,743	0.2024%
Philadelphia Volunteer Fire	9,206	0.1913%
Piggott Volunteer Fire	12,991	0.2699%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2017

Employer	Actual Employer Contributions	Employer Allocation Percentage
Pine Bluff Volunteer Police	\$ 8,993	0.1868%
Pine Ridge Volunteer Fire	3,897	0.0810%
Pine Village Volunteer Fire	8,355	0.1736%
Pineville Volunteer Fire	16,446	0.3417%
Plainview Volunteer Fire	13,086	0.2719%
Pleasant Plains Volunteer Fire	14,889	0.3093%
Plumerville Volunteer Fire	9,811	0.2038%
Pocahontas Volunteer Fire	11,054	0.2296%
Pocahontas Volunteer Police	2,021	0.0420%
Ponca Volunteer Fire	5,135	0.1067%
Portland Volunteer Fire	3,881	0.0806%
Pottsville Volunteer Fire	10,466	0.2174%
Pottsville Volunteer Police	650	0.0135%
Prairie Grove Volunteer Fire	14,386	0.2989%
Prairie Grove Volunteer Police	2,537	0.0527%
Prescott Volunteer Fire	9,032	0.1877%
Pulaski Co Volunteer Fire	6,456	0.1341%
Pyatt Rural Fire & Def Assoc	8,444	0.1754%
Quail Creek Volunteer Fire	4,401	0.0914%
Ravenden Volunteer Fire	9,094	0.1889%
Rector Volunteer Fire	15,724	0.3267%
Rector Volunteer Police	1,971	0.0410%
Redfield Volunteer Fire	14,352	0.2982%
Redfield Volunteer Police	1,327	0.0276%
Richwood Volunteer Fire	4,547	0.0945%
Rison Volunteer Fire	8,517	0.1769%
Riverdale Volunteer Fire	4,547	0.0945%
Rockport Volunteer Fire	9,704	0.2016%
Rondo Volunteer Fire	1,299	0.0270%
Rose Bud Volunteer Fire	10,393	0.2159%
Ross Van Ness – Wellford Volunteer Fire	10,393	0.2159%
Round Mountain Volunteer Fire	12,952	0.2691%
Ruddell Hill Volunteer Fire	5,997	0.1246%
Rudd's Crossing Volunteer Fire	7,145	0.1484%
Russell Volunteer Fire	12,101	0.2514%
Salem Volunteer Fire	14,346	0.2981%
Salem Volunteer Police	-	0.0000%
Salem-Saline County Volunteer	15,606	0.3242%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2017

Employer	Actual Employer Contributions	Employer Allocation Percentage
Saratoga Volunteer Fire	\$ 2,598	0.0540%
Sardis Fire Protection District	9,760	0.2028%
Scotland Area Fire & Emergency	11,692	0.2429%
Scott Volunteer Fire	5,829	0.1211%
Scranton Rural Volunteer Fire	10,947	0.2274%
SE Jefferson Co Volunteer Fire	7,056	0.1466%
Searcy Volunteer Fire	1,299	0.0270%
Searcy Volunteer Police	5,846	0.1215%
Sedgwick Fire Improvement Dist	5,331	0.1108%
Shady Grove Fire & Rescue	5,902	0.1226%
Shannon Hills Volunteer Fire	9,631	0.2001%
Shannon Hills Volunteer Police	4,530	0.0941%
Shaw Volunteer Fire Protection	8,539	0.1774%
Sheridan Volunteer Fire	20,635	0.4287%
Siloam Springs Volunteer Fire	2,486	0.0517%
Siloam Springs Volunteer Police	-	0.0000%
Sixth District Volunteer Fire	13,126	0.2727%
Smackover Volunteer Fire	12,991	0.2699%
Smackover Volunteer Police	-	0.0000%
Smyrna Volunteer Fire	5,846	0.1215%
Snowball Volunteer Fire	9,049	0.1880%
South Carroll Co Fire Assoc	9,805	0.2037%
South Greene County Volunteer Fire	13,529	0.2811%
South Mountain Volunteer Fire	5,846	0.1215%
Southbend Volunteer Fire	7,582	0.1575%
Southridge Volunteer Fire	185	0.0038%
Southside Volunteer Fire	16,390	0.3405%
Sparkman Volunteer Fire	7,789	0.1618%
Sparkman Volunteer Police	1,338	0.0278%
St. Francis Volunteer Fire	2,598	0.0540%
Stamps Volunteer Fire	12,924	0.2685%
Star City Volunteer Fire	12,991	0.2699%
Star City Volunteer Police	-	0.0000%
Stephens Volunteer Fire	7,929	0.1647%
Strawberry Volunteer Fire	9,715	0.2018%
Strickler Volunteer Fire	5,196	0.1080%
Strong Volunteer Fire	9,743	0.2024%
Stuttgart Volunteer Fire	1,333	0.0277%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2017

Employer	Actual Employer Contributions	Employer Allocation Percentage
Sulphur Springs Volunteer Fire	\$ 5,678	0.1180%
Sulphur Springs Volunteer Police	-	0.0000%
Summit Volunteer Fire	7,246	0.1505%
Sunnyland Rural Volunteer Fire	7,795	0.1619%
Sunset Rural Volunteer Fire	5,846	0.1215%
Sweet Home Volunteer Fire	2,968	0.0617%
Swifton Volunteer Fire	9,721	0.2020%
Swifton Volunteer Police	11	0.0002%
Taylor Volunteer Fire	7,089	0.1473%
Texarkana Volunteer Police	11	0.0002%
Thornton Volunteer Fire	4,547	0.0945%
Tillar Volunteer Fire	6,613	0.1374%
Timbo Volunteer Fire	8,870	0.1843%
Tinsman Volunteer Fire	3,869	0.0804%
Tontitown Area Volunteer Fire	17,348	0.3604%
Tontitown Volunteer Fire	67	0.0014%
Tontitown Volunteer Police	6,932	0.1440%
Town of St. Charles Volunteer	7,117	0.1479%
Tracy Area Volunteer Fire	10,791	0.2242%
Trumann Volunteer Fire	9,615	0.1998%
Trumann Volunteer Police	67	0.0014%
Tuckerman Volunteer Fire	11,625	0.2415%
Tuckerman Volunteer Police	2,010	0.0418%
Tull Fire & Rescue	7,145	0.1484%
Turrell Volunteer Fire	756	0.0157%
Tyronza Volunteer Fire	9,223	0.1916%
Tyronza Volunteer Police	45	0.0009%
Umpire Volunteer Fire	5,846	0.1215%
Valley Springs Volunteer Fire	8,707	0.1809%
Van Buren Volunteer Police	3,802	0.0790%
Vandervoort Rural Volunteer Fire	7,795	0.1619%
Velvet Ridge Fire Protection District	7,795	0.1619%
Vilonia Volunteer Fire	18,720	0.3889%
Vilonia Volunteer Police	2,055	0.0427%
Viola Volunteer Fire	5,437	0.1130%
Wabbaseka Volunteer Fire	3,948	0.0820%
Waldo Volunteer Fire	5,096	0.1059%
Waldo Volunteer Police	650	0.0135%
Waldron Volunteer Fire	11,698	0.2430%
Walnut Ridge Volunteer Fire	9,301	0.1932%
Walnut Ridge Volunteer Police	2,665	0.0554%
Ward Volunteer Fire	7,145	0.1484%
Ward Volunteer Police	3,248	0.0675%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2017

Employer	Actual Employer Contributions	Employer Allocation Percentage
Warren Volunteer Fire	\$ 20,226	0.4202%
Washington Volunteer Fire	2,598	0.0540%
Water Valley Volunteer Fire	10,354	0.2151%
Watson Chapel Volunteer Fire	12,190	0.2533%
Wedington Volunteer Fire	17,437	0.3623%
Weiner Volunteer Fire	7,963	0.1654%
Wescon Volunteer Fire	14,352	0.2982%
Wesley Volunteer Fire	7,733	0.1607%
West Fork Volunteer Fire	22,824	0.4742%
West Fork Volunteer Police	4,541	0.0943%
West Memphis Volunteer Police	3,248	0.0675%
West Point Volunteer Fire	5,846	0.1215%
West Pulaski Volunteer Fire	23,132	0.4806%
Western Greene Co Fire	17,325	0.3599%
Western Grove Volunteer Fire	9,374	0.1947%
Wheatley Volunteer Fire	8,321	0.1729%
Wheatley Volunteer Police	-	0.0000%
Wheeler Volunteer Fire	14,828	0.3081%
White Bluff-Rye Hill Volunteer	13,221	0.2747%
White Hall Volunteer Fire	10,460	0.2173%
White Hall Volunteer Police	-	0.0000%
Whitehouse Volunteer Fire	8,321	0.1729%
Wickes RVFD #2	3,248	0.0675%
Williams Junction Volunteer Fire	5,196	0.1080%
Wilmar Volunteer Fire	5,846	0.1215%
Wilmot Volunteer Fire	7,750	0.1610%
Wilson Volunteer Fire	7,800	0.1621%
Wilton Volunteer Fire	7,716	0.1603%
Winchester Volunteer Fire	302	0.0063%
Woodlawn Volunteer Fire	8,999	0.1870%
Wright-Pastoria Volunteer Fire	5,342	0.1110%
Wynne Volunteer Fire	8,489	0.1764%
Wynne Volunteer Police	28	0.0006%
Y-City Volunteer Fire	6,540	0.1359%
Yellville Volunteer Fire	12,767	0.2652%
Zinc Volunteer Fire	4,037	0.0839%
	<u>\$ 4,813,313</u>	<u>100.0000%</u>

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Paid

As of and for the Year Ended December 31, 2017

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense		
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		
													Contributions and Proportionate Share of Contributions	Total Employer Pension Expense	
Alzheimer Police	\$ 152,907	\$ 7,655	\$ 13,233	\$ 39,092	\$ 57,744	\$ 117,724	\$ 13	\$ 16,803	\$ -	\$ 1,462	\$ 18,278	\$ 32,845	\$ 18,501	\$ 51,346	
Altus Police	55,568	2,782	4,809	14,207	16,685	38,483	5	6,107	-	34,697	40,809	11,936	(11,614)	322	
Amity Police	90,529	4,532	7,835	23,145	9,388	44,900	8	9,949	-	-	9,957	19,446	3,162	22,608	
Arkadelphia Fire	685,943	34,341	59,363	175,368	-	269,072	59	75,381	-	25,816	101,256	147,345	(8,354)	138,991	
Ash Flat Fire	371,219	18,585	32,126	94,906	4,195	149,812	32	40,795	-	9,425	50,252	79,740	(1,951)	77,789	
Ash Flat Police	189,251	9,475	16,378	48,384	7,163	81,400	16	20,798	-	5,127	25,941	40,652	1,890	42,542	
Ashdown Police	907,031	45,410	78,496	231,891	-	355,797	78	99,677	-	58,630	158,385	194,836	(24,175)	170,661	
Atkins Police	690,353	34,562	59,745	176,495	-	270,802	60	75,865	-	16,668	92,593	148,293	(5,867)	142,426	
Augusta Police	591,201	29,598	51,164	151,146	3,004	234,912	51	64,969	-	47,838	112,858	126,994	(21,962)	105,032	
Austin Police	140,808	7,049	12,186	35,999	5,446	60,680	12	15,474	-	25,241	40,727	30,247	(4,552)	25,695	
Bald Knob Police	395,391	19,795	34,218	101,086	65,121	220,220	34	43,451	-	-	43,485	84,933	20,453	105,386	
Barling Fire	402,679	20,160	34,849	102,949	23,626	181,584	35	44,252	-	34,491	78,778	86,498	(5,915)	80,583	
Barling Police	973,789	48,752	84,274	248,959	48,962	430,947	84	107,013	-	54,030	161,127	209,177	4,915	214,092	
Batesville Fire	1,257,067	62,934	108,789	321,381	27,058	520,162	109	138,144	-	8,218	146,471	270,027	6,151	276,178	
Batesville Police	1,728,900	86,556	149,622	442,010	450,006	1,128,194	150	189,995	-	-	190,145	371,380	191,699	563,079	
Bauxite Police	76,578	3,834	6,627	19,578	-	30,039	7	8,415	-	7,173	15,595	16,449	(2,827)	13,622	
Bay Police	264,114	13,223	22,857	67,523	3,296	106,899	23	29,024	-	3,439	32,486	56,734	(668)	56,066	
Beaver Lake Fire	121,071	6,061	10,478	30,953	3,386	50,878	10	13,305	-	12,935	26,250	26,007	(5,537)	20,470	
Beebe Fire	59,359	2,972	5,137	15,176	1,110	24,395	5	6,523	-	21,957	28,485	12,751	(7,357)	5,394	
Bella Vista Fire	6,785,075	339,688	587,194	1,734,669	87,211	2,748,762	587	745,637	-	-	746,224	1,457,480	45,452	1,502,932	
Bella Vista Police	4,199,407	210,239	363,425	1,073,618	182,826	1,830,108	363	461,488	-	75,449	537,300	902,061	21,197	923,258	
Benton Fire	7,554,159	378,192	653,752	1,931,293	524,039	3,487,276	654	830,154	-	93,535	924,343	1,622,685	168,679	1,791,364	
Benton Police	6,976,050	349,249	603,721	1,783,494	77,614	2,814,078	604	766,623	-	274,927	1,042,154	1,498,503	(52,986)	1,445,517	
Bentonville Fire	11,097,082	555,565	960,364	2,837,075	143,151	4,496,155	960	1,219,499	-	99,616	1,320,075	2,383,729	(9,936)	2,373,793	
Bentonville Police	8,174,274	409,237	707,418	2,089,831	381,631	3,588,117	707	898,301	-	-	899,008	1,755,890	163,393	1,919,283	
Berryville Police	1,231,400	61,649	106,568	314,819	3,004	486,040	107	135,323	-	75,194	210,624	264,513	(33,085)	231,428	
Bethel Heights Fire	-	-	-	-	-	-	-	-	-	24,147	24,147	-	(11,575)	(11,575)	
Bethel Heights Police	666,141	33,350	57,649	170,305	38,532	299,836	58	73,205	-	-	73,263	143,092	16,378	159,470	
Black Rock Police	45,597	2,283	3,946	11,657	2,168	20,054	4	5,011	-	6,120	11,135	9,795	(681)	9,114	
Blytheville Fire	2,145,159	107,395	185,646	548,430	8,631	850,102	186	235,739	-	84,811	320,736	460,795	(30,798)	429,997	
Blytheville Police	2,247,832	112,536	194,532	574,680	-	881,748	195	247,022	-	50,802	298,019	482,850	(19,761)	463,089	
Bono Police	320,314	16,036	27,721	81,891	6,138	131,786	28	35,200	-	2,140	37,368	68,806	2,073	70,879	
Bradford Police	177,214	8,872	15,336	45,306	18,927	88,441	15	19,475	-	16,781	36,271	38,067	3,194	41,261	
Bradley Police	20,558	1,029	1,779	5,256	8,901	16,965	2	2,259	-	26,944	29,205	4,416	(6,285)	(1,869)	
Brinkley Fire	78,363	3,923	6,782	20,034	914	31,653	7	8,612	-	86	8,705	16,833	408	17,241	
Brinkley Police	538,428	26,956	46,597	137,654	22,332	233,539	47	59,170	-	-	59,217	115,658	8,559	124,217	
Brookland Police	214,114	10,719	18,530	54,740	72,263	156,252	19	23,530	-	-	23,549	45,993	25,940	71,933	
Bryant Fire	4,751,462	237,877	411,201	1,214,756	59,433	1,923,267	411	522,155	-	105,379	627,945	1,020,646	(7,626)	1,013,020	
Bryant Police	4,424,479	221,507	382,903	1,131,160	105,992	1,841,562	383	486,222	-	165,008	651,613	950,408	(40,316)	910,092	
Bull Shoals Fire	73,009	3,655	6,318	18,665	-	28,638	6	8,023	-	12,415	20,444	15,683	(5,821)	9,862	
Bull Shoals Police	269,457	13,490	23,319	68,889	41,799	147,497	23	29,612	-	18,785	48,420	57,881	6,261	64,142	
Cabot Fire	3,960,922	198,300	342,786	1,012,648	58,083	1,611,817	343	435,280	-	82,045	517,668	850,833	3,037	853,870	
Cabot Police	4,756,292	238,119	411,619	1,215,991	30,740	1,896,469	412	522,686	-	60,061	583,159	1,021,684	(14,341)	1,007,343	
Caddo Valley Fire	85,555	4,283	7,404	21,873	11,881	45,441	7	9,402	-	1,940	11,349	18,378	2,719	21,097	

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Paid

As of and for the Year Ended December 31, 2017

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense	
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Caddo Valley Police	\$ 235,153	\$ 11,773	\$ 20,351	\$ 60,119	\$ 26,518	\$ 118,761	\$ 20	\$ 25,842	\$ -	\$ 9,176	\$ 35,038	\$ 50,512	\$ 5,935	\$ 56,447
Camden Fire	2,672,327	133,787	231,269	683,206	15,510	1,063,772	231	293,672	-	17,799	311,702	574,034	1,761	575,795
Camden Police	1,299,667	65,067	112,476	332,272	41,570	551,385	112	142,825	-	27,388	170,325	279,177	8,951	288,128
Cammack Village Police	284,126	14,224	24,589	72,639	11,408	122,860	25	31,224	-	33,629	64,878	61,032	(7,620)	53,412
Caraway Police	190,844	9,554	16,516	48,791	5,551	80,412	17	20,973	-	10,253	31,243	40,995	(285)	40,710
Carlisle Police	291,652	14,601	25,240	74,564	25,903	140,308	25	32,051	-	2,503	34,579	62,649	8,037	70,686
Cave City Fire	48,978	2,452	4,239	12,522	10,704	29,917	4	5,382	-	-	5,386	10,521	5,139	15,660
Cave City Police	275,480	13,792	23,841	70,429	-	108,062	24	30,273	-	4,135	34,432	59,175	(1,582)	57,593
Cave Springs Police	540,897	27,079	46,810	138,285	14,645	226,819	47	59,441	-	26,490	85,978	116,188	(319)	115,869
Centerton Fire	1,147,076	57,427	99,270	293,261	398,063	848,021	99	126,056	-	-	126,155	246,400	139,959	386,359
Centerton Police	1,823,201	91,277	157,783	466,119	238,409	953,588	158	200,358	-	-	200,516	391,636	81,502	473,138
Central City Police	-	-	-	-	894	894	-	-	-	20,432	20,432	-	(6,454)	(6,454)
Cherokee Village Fire	1,043,523	52,243	90,309	266,787	-	409,339	90	114,676	-	216,455	331,221	224,156	(107,186)	116,970
Cherokee Village Police	615,251	30,802	53,245	157,295	458	241,800	53	67,612	-	14,785	82,450	132,160	(6,547)	125,613
Cherry Valley Police	78,822	3,946	6,821	20,152	30,952	61,871	7	8,662	-	16,723	25,392	16,932	5,577	22,509
Clarendon Police	264,517	13,243	22,892	67,626	6,341	110,102	23	29,069	-	1,731	30,823	56,820	1,287	58,107
Clarksville Police	1,622,015	81,205	140,372	414,684	-	636,261	140	178,249	-	168,952	347,341	348,420	(69,707)	278,713
Clinton Fire	58,306	2,919	5,046	14,907	3,791	26,663	5	6,407	-	1,137	7,549	12,525	1,019	13,544
Clinton Police	545,933	27,332	47,246	139,573	-	214,151	47	59,995	-	121,954	181,996	117,270	(46,441)	70,829
Coal Hill Police	70,701	3,540	6,119	18,075	28,316	56,050	6	7,770	-	5,146	12,922	15,187	6,694	21,881
Concord Police	54,228	2,715	4,693	13,864	7,864	29,136	5	5,959	-	4,967	10,931	11,649	2,664	14,313
Conway Fire	12,263,086	613,939	1,061,272	3,135,175	229,258	5,039,644	1,061	1,347,635	-	504,456	1,853,152	2,634,194	(49,652)	2,584,542
Conway Police	14,324,956	717,165	1,239,710	3,662,312	-	5,619,187	1,240	1,574,221	-	594,235	2,169,696	3,077,098	(274,830)	2,802,268
Corning Police	597,624	29,919	51,720	152,788	1,468	235,895	52	65,675	-	4,767	70,494	128,374	(1,694)	126,680
Cotter Police	114,366	5,726	9,897	29,239	4,320	49,182	10	12,568	-	24,096	36,674	24,567	(9,843)	14,724
Cotton Plant Police	21,374	1,070	1,850	5,464	-	8,384	2	2,349	-	8,932	11,283	4,591	(4,297)	294
Crossett Fire	1,859,901	93,114	160,960	475,501	33,900	763,475	161	204,391	-	6,172	210,724	399,519	6,856	406,375
Crossett Police	1,302,399	65,203	112,712	332,971	42,323	553,209	113	143,125	-	59,471	202,709	279,764	2,498	282,262
De Queen Fire	240,906	12,061	20,848	61,590	23,622	118,121	21	26,474	-	26,933	53,428	51,748	(2,249)	49,499
De Queen Police	1,281,629	64,163	110,915	327,661	7,420	110,159	111	140,843	-	74,317	215,271	275,303	(34,315)	240,988
Decatur Police	567,595	28,416	49,121	145,111	3,825	226,473	49	62,375	-	21,975	84,399	121,923	(10,270)	111,653
Dermott Police	369,947	18,521	32,016	94,581	17,760	162,878	32	40,655	-	60,965	101,652	79,467	(18,531)	60,936
Des Arc Police	374,388	18,743	32,400	95,716	15,708	162,567	32	41,143	-	5,295	46,470	80,421	1,950	82,371
Devals Bluff Police	66,946	3,352	5,794	17,115	2,170	28,431	6	7,357	-	28,779	36,142	14,381	(9,095)	5,286
DeWitt Police	691,194	34,604	59,817	176,710	-	271,131	60	75,958	-	127,256	203,274	148,473	(63,701)	84,772
Diaz Police	152,211	7,620	13,173	38,914	7,421	67,128	13	16,727	-	24,999	41,739	32,696	(3,837)	28,859
Dierks Police	298,185	14,928	25,805	76,234	-	116,967	26	32,769	-	18,913	51,708	64,052	(7,276)	56,776
Dover Police	387,207	19,385	33,510	98,993	11,873	163,761	34	42,552	-	-	42,586	83,175	4,031	87,206
East Camden Police	61,828	3,095	5,351	15,807	4,581	28,834	5	6,795	-	-	6,800	13,281	1,463	14,744
El Dorado Fire	3,496,643	175,056	302,606	893,950	108,223	1,479,835	303	384,259	-	-	384,562	751,103	47,336	798,439
El Dorado Police	2,638,397	132,089	228,332	674,531	97,036	1,131,988	228	289,943	-	53,678	343,849	566,746	28,206	594,952
Elkins Fire	129,037	6,460	11,167	32,990	-	50,617	11	14,180	-	5,035	19,226	27,718	(2,231)	25,487
Elkins Police	466,378	23,349	40,361	119,234	39,302	222,246	40	51,252	-	-	51,292	100,181	14,294	114,475

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Paid

As of and for the Year Ended December 31, 2017

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense		
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		
													Contributions and Proportionate Share of Contributions	Total Employer Pension Expense	
Elm Springs Police	\$ 400,442	\$ 20,048	\$ 34,655	\$ 102,377	\$ 5,514	\$ 162,594	\$ 35	\$ 44,006	\$ -	\$ 4,660	\$ 48,701	\$ 86,018	\$ 382	\$ 86,400	
Eureka Springs Fire	924,123	46,265	79,975	236,261	5,736	368,237	80	101,555	-	27,105	128,740	198,508	(6,290)	192,218	
Eureka Springs Police	1,124,780	56,311	97,341	287,561	12,941	454,154	97	123,606	-	54,851	178,554	241,610	(9,889)	231,721	
Fairfield Bay Police	550,561	27,563	47,647	140,756	-	215,966	48	60,503	-	38,045	98,596	118,264	(19,668)	98,596	
Farmington Fire	328,651	16,454	28,442	84,023	36,208	165,127	28	36,117	-	-	36,145	70,596	13,414	84,010	
Farmington Police	1,212,753	60,715	104,954	310,052	43,818	519,539	105	133,274	-	983	134,362	260,508	13,831	274,339	
Fayetteville Fire	19,615,883	982,050	1,697,598	5,014,987	470,092	8,164,727	1,697	2,155,661	-	155,712	2,313,070	4,213,625	59,385	4,273,010	
Fayetteville Police	16,291,910	815,639	1,409,935	4,165,182	213,980	6,604,736	1,410	1,790,377	-	101,166	1,892,953	3,499,613	50,426	3,550,039	
Flippin Police	381,008	19,075	32,973	97,408	14,744	164,200	33	41,870	-	22,269	64,172	81,843	(1,742)	80,101	
Foreman Police	-	-	-	-	362	362	-	-	-	48,439	48,439	-	(17,560)	(17,560)	
Forrest City Fire	1,852,192	92,728	160,292	473,530	3,053	729,603	160	203,544	-	95,586	299,290	397,863	(32,984)	364,879	
Forrest City Police	2,414,101	120,860	208,921	617,188	26,831	973,800	209	265,294	-	14,556	280,059	518,565	5,648	524,213	
Fort Smith Fire	18,229,558	912,645	1,577,622	4,660,560	54,516	7,205,343	1,577	2,003,312	-	1,068,269	3,073,158	3,915,833	(347,950)	3,567,883	
Fort Smith Police	10,621,599	531,760	919,214	2,715,513	-	4,166,487	919	1,167,246	-	1,280,304	2,448,469	2,281,592	(463,734)	1,817,858	
Friendship Police	19,101	956	1,653	4,883	3,340	10,832	2	2,099	-	2,747	4,848	4,103	(349)	3,754	
Gassville Fire	89,003	4,456	7,703	22,755	322	35,236	8	9,781	-	579	10,368	19,119	(18)	19,101	
Gassville Police	338,974	16,970	29,336	86,662	-	132,968	29	37,251	-	8,899	46,179	72,814	(3,747)	69,067	
Gentry Police	571,312	28,602	49,442	146,061	5,940	230,045	49	62,783	-	9,548	72,380	122,722	(24)	122,698	
Gillett Police	56,632	2,835	4,901	14,479	15,592	37,807	5	6,224	-	42,090	48,319	12,165	(9,718)	2,447	
Glenwood Police	161,312	8,076	13,960	41,241	10,801	74,078	14	17,727	-	1,380	19,121	34,651	2,572	37,223	
Goshen Police	195,335	9,779	16,905	49,939	39,119	115,742	17	21,466	-	1,675	23,158	41,959	13,870	55,829	
Gosnell Police	300,114	15,025	25,972	76,727	125,669	243,393	26	32,981	-	-	33,007	64,467	39,371	103,838	
Gravel Ridge Fire Protection Dist.	218,663	10,947	18,924	55,903	-	85,774	19	24,030	-	18,157	42,206	46,970	(8,544)	38,426	
Gravette Fire	577,467	28,910	49,975	147,635	32,700	259,220	50	63,460	-	9,975	73,485	124,044	7,827	131,871	
Gravette Police	951,290	47,625	82,327	243,206	38,417	411,575	82	104,541	-	60,037	164,660	204,344	(18,833)	185,511	
Green Forest Police	928,772	46,498	80,378	237,449	66,316	430,641	80	102,066	-	1,323	103,469	199,507	26,217	225,724	
Greenbrier Fire	64,601	3,234	5,591	16,516	19,456	44,797	6	7,099	-	12,846	19,951	13,877	5,811	19,688	
Greenland Police	395,175	19,784	34,199	101,030	2,616	157,629	34	43,427	-	6,247	49,708	84,886	(1,978)	82,908	
Greenwood Fire	101,231	5,068	8,761	25,881	2,342	42,052	9	11,125	-	1,176	12,310	21,745	904	22,649	
Greenwood Police	1,846,097	92,423	159,765	471,972	-	724,160	160	202,874	-	25,808	228,842	396,554	(9,956)	386,598	
Greers Ferry Police	299,916	15,015	25,955	76,676	23,301	140,947	26	32,959	-	699	33,684	64,424	7,157	71,581	
Hackett Police	87,688	4,390	7,589	22,418	1,219	35,616	8	9,636	-	2,193	11,837	18,836	(587)	18,249	
Hampton Police	160,769	8,049	13,913	41,102	5,612	68,676	14	17,667	-	115	17,796	34,534	1,646	36,180	
Hardy Police	211,946	10,611	18,342	54,186	17,259	100,398	18	23,291	-	30,285	53,594	45,527	(9,693)	35,834	
Harrisburg Police	400,699	20,061	34,677	102,443	23,237	180,418	35	44,034	-	19,553	63,622	86,073	4,003	90,076	
Harrison Fire	3,118,488	156,124	269,880	797,271	70,640	1,293,915	270	342,702	-	72,422	415,394	669,872	(15,867)	654,005	
Harrison Police	2,889,255	144,648	250,042	738,666	106,187	1,239,543	250	317,511	-	45,764	363,525	620,632	38,407	659,039	
Hartford Police	77,123	3,861	6,674	19,717	13,950	44,202	7	8,475	-	99,610	108,092	16,567	(48,637)	(32,070)	
Haskell Fire	35,211	1,763	3,047	9,002	1,596	15,408	3	3,869	-	1,532	5,404	7,564	(152)	7,412	
Haskell Police	379,752	19,012	32,865	97,087	17,743	166,707	33	41,732	-	2,259	44,024	81,573	4,222	85,795	
Heber Springs Fire	261,865	13,110	22,662	66,948	15,593	118,313	23	28,777	-	5,561	34,361	56,250	5,606	61,856	
Heber Springs Police	1,310,226	65,595	113,390	334,972	-	513,957	113	143,985	-	77,608	221,706	281,445	(26,139)	255,306	
Hector Police	712	36	62	182	6,882	7,162	-	78	-	13,594	13,672	153	(841)	(688)	

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Paid

As of and for the Year Ended December 31, 2017

Employer	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	
													Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Helena-West Helena Fire	\$ 1,492,132	\$ 74,702	\$ 129,132	\$ 381,478	\$ 81,728	\$ 667,040	\$ 129	\$ 163,976	\$ -	\$ 869	\$ 164,974	\$ 320,520	\$ 29,594	\$ 350,114
Helena-West Helena Police	1,514,387	75,816	131,058	387,167	195,295	789,336	131	166,421	-	82,215	248,767	325,301	22,539	347,840
Hermitage Police	94,217	4,717	8,154	24,088	3,243	40,202	8	10,354	-	740	11,102	20,239	907	21,146
Highfill Police	206,044	10,315	17,831	52,677	13,055	93,878	18	22,643	-	12,445	35,106	44,260	3,113	47,373
Holiday Island Fire	205,485	10,287	17,783	52,534	16,436	97,040	18	22,582	-	11,636	34,236	44,140	434	44,574
Holly Grove Police	69,473	3,478	6,012	17,762	-	27,252	6	7,635	-	5,477	13,118	14,923	(1,774)	13,149
Hope Fire	1,287,760	64,470	111,445	329,228	36,700	541,843	111	141,517	-	25,256	166,884	276,620	6,880	283,500
Hot Springs Fire	8,483,589	424,723	734,187	2,168,910	35,396	3,363,216	734	932,292	-	135,539	1,068,565	1,822,333	(26,489)	1,795,844
Hot Springs Police	11,177,571	559,594	967,329	2,857,653	195,178	4,579,754	967	1,228,344	-	-	1,229,311	2,401,018	67,950	2,468,968
Hot Springs Village Fire	1,948,958	97,573	168,667	498,270	-	764,510	169	214,178	-	125,866	340,213	418,650	(48,904)	369,746
Hot Springs Village Police	1,786,431	89,436	154,601	456,718	-	700,755	155	196,317	-	95,155	291,627	383,738	(45,949)	337,789
Hoxie Fire	59,570	2,982	5,155	15,230	14,298	37,665	5	6,546	-	416	6,967	12,796	6,383	19,179
Hoxie Police	245,839	12,308	21,275	62,851	2,015	98,449	21	27,016	-	14,662	41,699	52,808	(3,274)	49,534
Hughes Police	128,163	6,416	11,092	32,766	-	50,274	11	14,084	-	24,210	38,305	27,530	(11,468)	16,062
Humphrey Police	71,283	3,569	6,169	18,224	6	27,968	6	7,834	-	2,304	10,144	15,312	(773)	14,539
Huntington Police	61,563	3,082	5,328	15,739	11,810	35,959	5	6,765	-	1,005	7,775	13,224	5,325	18,549
Huntsville Police	622,543	31,167	53,876	159,159	26,160	270,362	54	68,414	-	-	68,468	133,726	10,864	144,590
Huttig Police	75,395	3,775	6,525	19,275	4,753	34,328	7	8,285	-	4,007	12,299	16,195	(525)	15,670
Jacksonville Fire	6,735,410	337,202	582,896	1,721,972	135,935	2,778,005	583	740,179	-	307,271	1,048,033	1,446,812	(29,399)	1,417,413
Jacksonville Police	7,478,672	374,412	647,219	1,911,994	-	2,933,625	647	821,858	-	549,461	1,371,966	1,606,470	(192,846)	1,413,624
Jasper Police	102,174	5,115	8,842	26,122	1,174	41,253	9	11,228	-	10,615	21,852	21,948	(4,594)	17,354
Johnson Area Fire Department	237,593	11,895	20,562	60,743	1,115	94,315	21	26,110	-	27,614	53,745	51,037	(9,750)	41,287
Johnson Police	1,055,819	52,859	91,373	269,930	6,890	421,052	91	116,028	-	80,636	196,755	226,797	(21,202)	205,595
Jonesboro Fire	14,889,024	745,405	1,288,526	3,806,521	483,409	6,323,861	1,288	1,636,209	-	-	1,637,497	3,198,264	174,209	3,372,473
Jonesboro Police	16,455,673	823,837	1,424,107	4,207,050	432,574	6,887,568	1,424	1,808,374	-	182,303	1,992,101	3,534,791	48,027	3,582,818
Judsonia Police	235,846	11,807	20,411	60,296	5,489	98,003	20	25,918	-	5,122	31,060	50,661	(640)	50,021
Junction City Police	43,890	2,197	3,798	11,221	20,474	37,690	4	4,823	-	-	4,827	9,428	6,017	15,445
Kensett Police	241,671	12,099	20,915	61,785	9,385	104,184	21	26,558	-	44,246	70,825	51,913	(16,091)	35,822
Kibler Police	148,647	7,442	12,864	38,003	12,444	70,753	13	16,335	-	3,270	19,618	31,930	5,549	37,479
Lake City Police	347,516	17,398	30,075	88,846	-	136,319	30	38,190	-	5,876	44,096	74,649	(2,377)	72,272
Lake Hamilton Fire	38,027	1,904	3,291	9,722	-	14,917	3	4,179	-	14,020	18,202	8,168	(7,260)	908
Lake Village Police	683,512	34,219	59,152	174,746	33,465	301,582	59	75,114	-	5,574	80,747	146,823	8,647	155,470
Lakeview Police	137,320	6,875	11,884	35,107	-	53,866	12	15,091	-	5,952	21,055	29,497	(2,307)	27,190
Lamar Police	177,179	8,870	15,333	45,298	5,536	75,037	15	19,471	-	5,405	24,891	38,059	(729)	37,330
Lavaca Police	270,341	13,534	23,396	69,115	190	106,235	23	29,709	-	9,370	39,102	58,071	(3,289)	54,782
Leachville Police	209,033	10,465	18,090	53,441	-	81,996	18	22,971	-	29,881	52,870	44,902	(11,947)	32,955
Lepanto Police	165,638	8,293	14,335	42,347	34,951	99,926	14	18,203	-	18,247	36,464	35,580	1,957	37,537
Lewisville Police	122,793	6,148	10,627	31,393	2,079	50,247	11	13,494	-	14,626	28,131	26,377	(4,077)	22,300
Lincoln Fire	78,353	3,923	6,781	20,032	-	30,736	7	8,610	-	1,758	10,375	16,831	(560)	16,271
Lincoln Police	465,507	23,305	40,286	119,011	25,343	207,945	40	51,156	-	21,994	73,190	99,994	(2,181)	97,813
Little Flock Police	571,455	28,609	49,455	146,098	-	224,162	49	62,799	-	23,608	86,456	122,752	(11,695)	111,057
Little Rock Fire	65,951,155	3,301,781	5,707,545	16,861,041	406,413	26,276,780	5,707	7,247,612	-	379,036	7,632,355	14,166,757	19,806	14,186,563
Little Rock Police	70,073,033	3,508,143	6,064,263	17,914,835	124,218	27,611,459	6,068	7,700,580	-	502,186	8,208,834	15,052,163	(226,681)	14,825,482
Lonoke Police	698,144	34,952	60,419	178,487	6,813	280,671	60	76,722	-	42,361	119,143	149,966	(8,919)	141,047

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Paid

As of and for the Year Ended December 31, 2017

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense		
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		
													Contributions and Proportionate Share of Contributions	Total Employer Pension Expense	
LOPFI Staff	\$ 1,595,836	\$ 79,894	\$ 138,107	\$ 407,991	\$ 3,292	\$ 629,284	\$ 138	\$ 175,372	\$ -	\$ 65,434	\$ 240,944	\$ 342,796	\$ (25,589)	\$ 317,207	
Lowell Fire	1,856,220	92,930	160,641	474,560	193,449	921,580	161	203,987	-	-	204,148	398,729	71,193	469,922	
Lowell Police	1,336,750	66,923	115,685	341,753	64,786	589,147	116	146,900	-	-	147,016	287,143	25,130	312,273	
Luxora Police	117,043	5,860	10,129	29,923	-	45,912	10	12,862	-	27,529	40,401	25,142	(10,302)	14,840	
Magnolia Fire	1,024,746	51,303	88,684	261,986	19,495	421,468	89	112,613	-	23,511	136,213	220,122	(892)	219,230	
Magnolia Police	1,908,081	95,526	165,129	487,819	61,004	809,478	165	209,686	-	3,641	213,492	409,869	19,800	429,669	
Malvern Fire	1,678,129	84,014	145,229	429,030	22,853	681,126	145	184,416	-	26,258	210,819	360,473	1,958	362,431	
Malvern Police	1,539,571	77,077	133,238	393,606	37,876	641,797	133	169,189	-	89,433	258,755	330,710	(11,486)	319,224	
Manila Fire	7,233	362	626	1,849	3,374	6,211	1	795	-	-	796	1,554	992	2,546	
Manila Police	353,790	17,712	30,618	90,450	-	138,780	31	38,879	-	61,582	100,492	75,996	(23,574)	52,422	
Mansfield Police	279,339	13,985	24,175	71,416	10,168	119,744	24	30,698	-	9,611	40,333	60,004	1,628	61,632	
Marianna Fire	105,427	5,278	9,124	26,953	1,110	42,465	9	11,586	-	2,699	14,294	22,646	(700)	21,946	
Marianna Police	737,935	36,944	63,862	188,660	32,157	321,623	64	81,094	-	9,550	90,708	158,513	9,385	167,898	
Marion Fire	335,108	16,777	29,001	85,673	9,739	141,190	29	36,826	-	23,325	60,180	71,983	(2,228)	69,755	
Marion Police	2,336,269	116,963	202,185	597,290	49,937	966,375	202	256,741	-	4,389	261,332	501,847	19,787	521,634	
Marked Tree Police	357,259	17,886	30,918	91,337	1,675	141,816	31	39,260	-	21,494	60,785	76,742	(6,189)	70,553	
Marmaduke Police	324,467	16,244	28,080	82,953	4,094	131,371	28	35,657	-	4,070	39,755	69,698	286	69,984	
Marshall Police	187,182	9,371	16,199	47,855	190	73,615	16	20,570	-	4,958	25,544	40,208	(1,446)	38,762	
Marvell Police	275,493	13,792	23,842	70,432	6,969	115,035	24	30,275	-	7,835	38,134	59,178	1,176	60,354	
Maumelle Fire	3,784,340	189,459	327,504	967,503	331,497	1,815,963	327	415,875	-	-	416,202	812,902	122,362	935,264	
Maumelle Police	3,194,695	159,939	276,475	816,754	133,009	1,386,177	276	351,077	-	-	351,353	686,242	46,581	732,823	
Mayflower Fire	66,044	3,306	5,716	16,885	118	26,025	6	7,258	-	5,695	12,959	14,187	(2,119)	12,068	
Mayflower Police	676,018	33,844	58,504	172,831	72,647	337,826	58	74,290	-	-	74,348	145,213	26,541	171,754	
McCrary Police	312,776	15,659	27,068	79,964	2,344	125,035	27	34,372	-	1,567	35,966	67,186	273	67,459	
McGehee Fire	835,228	41,815	72,282	213,534	18,776	346,407	72	91,786	-	45,748	137,606	179,413	(3,642)	175,771	
McGehee Police	617,863	30,933	53,471	157,963	30,604	272,971	53	67,899	-	32,618	100,570	132,721	5,675	138,396	
McRae Police	170,853	8,554	14,786	43,680	8,228	75,248	15	18,776	-	2,370	21,161	36,700	2,334	39,034	
Mena Fire	235,171	11,774	20,352	60,124	36,054	128,304	20	25,844	-	-	25,864	50,516	10,965	61,481	
Mineral Springs Police	123,256	6,171	10,667	31,512	-	48,350	11	13,545	-	13,229	26,785	26,476	(4,956)	21,520	
Monette Police	241,307	12,081	20,883	61,692	6,211	100,867	21	26,518	-	4,872	31,411	51,834	134	51,968	
Monticello Fire	805,981	40,351	69,751	206,057	23,736	339,895	70	88,572	-	35,103	123,745	173,130	(495)	172,635	
Montrose Police	21,347	1,069	1,847	5,458	7,678	16,052	2	2,346	-	-	2,348	4,586	2,645	7,231	
Morning Star FPA	48,218	2,414	4,173	12,328	-	18,915	4	5,299	-	1,734	7,037	10,358	(606)	9,752	
Mountain Home Fire	3,097,503	155,073	268,064	791,906	-	1,215,043	268	340,396	-	130,401	471,065	665,365	(47,574)	617,791	
Mountain Home Police	2,719,062	136,127	235,313	695,154	-	1,066,594	235	298,808	-	214,798	513,841	584,073	(100,629)	483,444	
Mountain Pine Police	2,611	131	226	667	585	1,609	-	287	-	32,960	33,247	561	(9,379)	(8,818)	
Mountain View Police	620,521	31,066	53,701	158,642	13,077	256,486	54	68,191	-	12,849	81,094	133,292	845	134,137	
Mountainburg Police	75,395	3,775	6,525	19,276	8,019	37,595	7	8,285	-	-	8,292	16,195	2,967	19,162	
Mulberry Police	132,232	6,620	11,444	33,806	3,607	55,477	11	14,531	-	1,115	15,657	28,404	951	29,355	
Murfreesboro Police	210,175	10,522	18,189	53,733	13,122	95,566	18	23,097	-	953	24,068	45,147	5,039	50,186	
Nashville Fire	125,925	6,304	10,898	32,194	17	49,413	11	13,838	-	3,973	17,822	27,049	(2,065)	24,984	
Newport Fire	1,502,411	75,217	130,022	384,106	20,468	609,813	130	165,105	-	40,987	206,222	322,728	(2,021)	320,707	
Newport Police	1,030,697	51,601	89,199	263,507	6,230	410,537	89	113,267	-	47,432	160,788	221,401	(11,089)	210,312	
Nob Hill Fire	73,512	3,680	6,362	18,794	3,362	32,198	6	8,079	-	2,103	10,188	15,791	399	16,190	

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Paid

As of and for the Year Ended December 31, 2017

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense		
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		
													Contributions	Total Employer Pension Expense	
North Little Rock Fire	\$ 19,407,730	\$ 971,629	\$ 1,679,584	\$ 4,961,771	\$ 352,371	\$ 7,965,355	\$ 1,679	\$ 2,132,786	\$ -	\$ 53,557	\$ 2,188,022	\$ 4,168,912	\$ 147,847	\$ 4,316,759	
North Little Rock Police	18,161,919	909,259	1,571,769	4,643,268	437,446	7,561,742	1,572	1,995,879	-	-	1,997,451	3,901,304	174,079	4,075,383	
Oak Grove Fire Protection Dist. #25	143,477	7,183	12,417	36,681	45,865	102,146	12	15,767	-	6,454	22,233	30,820	16,244	47,064	
Ola Police	148,513	7,435	12,853	37,969	10,083	68,340	13	16,321	-	6,657	22,991	31,902	2,151	34,053	
Oppelo Police	78,882	3,949	6,827	20,167	7,843	38,786	7	8,669	-	581	9,257	16,944	3,937	20,881	
Osceola Fire	1,714,877	85,854	148,409	438,425	24,443	697,131	148	188,454	-	15,754	204,356	368,367	6,700	375,067	
Osceola Police	2,730,327	136,691	236,288	698,034	100,155	1,171,168	236	300,046	-	9,288	309,570	586,493	39,004	625,497	
Ozark Fire	198,047	9,915	17,139	50,633	21,165	98,852	17	21,764	-	3,493	25,274	42,542	9,440	51,982	
Ozark Police	409,376	20,495	35,428	104,661	11,883	172,467	35	44,988	-	32,321	77,344	87,937	(3,301)	84,636	
Pangburn Police	111,248	5,570	9,628	28,442	2,158	45,798	10	12,225	-	25,266	37,501	23,897	(9,527)	14,370	
Paragould Fire	3,085,569	154,476	267,031	788,855	35,656	1,246,018	267	339,084	-	9,021	348,372	662,801	13,590	676,391	
Paragould Police	4,700,159	235,309	406,761	1,201,640	108,066	1,951,776	407	516,518	-	-	516,925	1,009,626	43,130	1,052,756	
Patterson Police	105,002	5,257	9,087	26,845	20,914	62,103	9	11,539	-	-	11,548	22,555	6,257	28,812	
Pea Ridge Police	1,441,843	72,184	124,780	368,621	71,975	637,560	125	158,449	-	-	158,574	309,718	28,512	338,230	
Perla Police	37,764	1,891	3,268	9,655	17,616	32,430	3	4,150	-	7,113	11,266	8,112	2,220	10,332	
Perryville Police	385,365	19,293	33,350	98,522	42,665	193,830	33	42,349	-	-	42,382	82,779	17,474	100,253	
Pine Bluff Fire	9,102,488	455,707	787,748	2,327,138	65,762	3,636,355	788	1,000,305	-	192,981	1,194,074	1,955,276	(38,025)	1,917,251	
Pine Bluff Police	10,147,624	508,031	878,196	2,594,337	95,248	4,075,812	878	1,115,159	-	712,876	1,828,913	2,179,779	(171,851)	2,007,928	
Plainview Police	52,867	2,647	4,575	13,516	11,321	32,059	5	5,810	-	219	6,034	11,356	5,141	16,497	
Pleasant Plains Police	2,518	126	218	644	3,522	4,510	-	277	-	20,718	20,995	541	(5,978)	(5,437)	
Pocahontas Fire	670,954	33,591	58,066	171,536	2,228	265,421	58	73,734	-	-	85,364	144,126	(2,958)	141,168	
Pocahontas Police	1,228,565	61,507	106,322	314,094	55,031	536,954	106	135,011	-	57,191	192,308	263,904	(13,130)	250,774	
Portland Police	39,113	1,958	3,385	10,000	18,245	33,588	3	4,298	-	-	4,301	8,402	5,361	13,763	
Pottsville Police	416,332	20,843	36,030	106,439	73,438	236,750	36	45,752	-	33,554	79,342	89,431	10,730	100,161	
Prairie Grove Fire	88,380	4,425	7,649	22,595	7,286	41,955	8	9,712	-	39,601	49,321	18,985	(10,408)	8,577	
Prairie Grove Police	1,142,725	57,209	98,894	292,148	1,542	449,793	99	125,578	-	22,021	147,698	245,465	(7,333)	238,132	
Pulaski Co. Fire	2,786,051	139,481	241,110	712,280	119,321	1,212,192	241	306,169	-	46,545	352,955	598,463	48,012	646,475	
Ravenden Police	70,130	3,511	6,069	17,929	463	27,972	6	7,707	-	6,590	14,303	15,064	(3,349)	11,715	
Rector Police	294,993	14,769	25,529	75,418	858	116,574	26	32,418	-	66,713	99,157	63,367	(29,066)	34,301	
Redfield Police	466,369	23,348	40,360	119,232	21,117	204,057	40	51,251	-	7,450	58,741	100,179	2,698	102,877	
Rison Police	221,849	11,107	19,199	56,718	-	87,024	19	24,380	-	32,875	57,274	47,655	(14,034)	33,621	
Rockport Police	444,486	22,253	38,467	113,637	45,743	220,100	38	48,846	-	-	48,884	95,479	17,488	112,967	
Rogers Fire	15,344,434	768,204	1,327,938	3,922,951	118,207	6,137,300	1,328	1,686,256	-	522,575	2,210,159	3,296,089	(212,975)	3,083,114	
Rogers Police	12,247,481	613,158	1,059,922	3,131,185	-	4,804,265	1,060	1,345,920	-	694,722	2,041,702	2,630,842	(267,642)	2,363,200	
Russellville Fire	5,556,358	278,174	480,858	1,420,536	-	2,179,568	481	610,608	-	73,975	685,064	1,193,544	(28,225)	1,165,319	
Russellville Police	5,282,817	264,479	457,186	1,350,602	-	2,072,267	457	580,548	-	265,507	846,512	1,134,785	(88,988)	1,045,797	
Salem Police	294,093	14,723	25,451	75,188	5,719	121,081	25	32,319	-	39,974	72,318	63,173	(17,730)	45,443	
Searcy Fire	4,439,776	222,273	384,227	1,135,071	81,959	1,823,530	384	487,903	-	41,789	530,076	953,694	31,294	984,988	
Searcy Police	4,274,798	214,014	369,950	1,092,893	56,699	1,733,556	370	469,773	-	232,118	702,261	918,256	(44,121)	874,135	
Shannon Hills Police	368,298	18,439	31,873	94,159	34,537	179,008	32	40,474	-	7,578	48,084	79,113	10,464	89,577	
Sheridan Fire	41,792	2,092	3,617	10,684	13,534	29,927	4	4,593	-	-	4,597	8,977	4,993	13,970	
Sherwood Police	7,632,223	382,100	660,508	1,951,251	-	2,993,859	660	838,733	-	895,788	1,735,181	1,639,453	(353,216)	1,286,237	
Siloam Springs Fire	5,642,779	282,500	488,337	1,442,630	265,056	2,478,523	488	620,105	-	10,038	630,631	1,212,107	95,628	1,307,735	

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Paid

As of and for the Year Ended December 31, 2017

Employer	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	
													Contributions	Total Employer Pension Expense
Siloam Springs Police	\$ 4,133,427	\$ 206,936	\$ 357,715	\$ 1,056,750	\$ 210,942	\$ 1,832,343	\$ 358	\$ 454,237	\$ -	\$ 49,807	\$ 504,402	\$ 887,888	\$ 46,146	\$ 934,034
Smackover Police	499,044	24,984	43,188	127,585	5,132	200,889	43	54,842	-	4,456	59,341	107,198	741	107,939
Springdale Fire	16,436,556	822,880	1,422,452	4,202,162	188,383	6,635,877	1,422	1,806,273	-	223,554	2,031,249	3,530,684	14,608	3,545,292
Springdale Police	17,558,623	879,055	1,519,558	4,489,029	302,361	7,190,003	1,519	1,929,581	-	501,625	2,432,725	3,771,712	(26,825)	3,744,887
Stamps Police	213,050	10,666	18,438	54,468	14,166	97,738	18	23,413	-	3,971	27,402	45,765	3,089	48,854
Star City Police	338,427	16,943	29,288	86,522	12,426	145,179	29	37,191	-	-	37,220	72,696	4,956	77,652
Strong Police	37,915	1,898	3,281	9,693	2,795	17,667	3	4,167	-	61,828	65,998	8,144	(31,859)	(23,715)
Stuttgart Fire	1,177,330	58,942	101,888	300,996	19,584	481,410	102	129,381	-	10,280	139,763	252,898	1,239	254,137
Stuttgart Police	1,775,327	88,880	153,640	453,879	33,530	729,929	154	195,097	-	-	195,251	381,352	15,857	397,209
Sulphur Police	123,643	6,190	10,700	31,611	26,936	75,437	11	13,588	-	10,471	24,070	26,559	7,553	34,112
Swifton Police	84,956	4,253	7,352	21,720	3,173	36,498	7	9,336	-	12,891	22,234	18,249	(2,968)	15,281
Texarkana Fire	7,290,684	365,001	630,950	1,863,933	234,560	3,094,444	631	801,200	-	7,199	809,030	1,566,089	65,903	1,631,992
Texarkana Police	7,707,530	385,870	667,025	1,970,504	91,652	3,115,051	667	847,008	-	83,034	930,709	1,655,630	4,717	1,660,347
Tontitown Area Fire	-	-	-	-	-	-	-	-	-	6,166	6,166	-	(3,297)	(3,297)
Tontitown Fire	-	-	-	-	-	-	-	-	-	19,967	19,967	-	(8,231)	(8,231)
Tontitown Police	621,412	31,110	53,778	158,870	69,382	313,140	54	68,289	-	62,532	130,875	133,483	(9,897)	123,586
Trumann Fire	471,955	23,628	40,844	120,660	16,076	201,208	41	51,865	-	4,154	56,060	101,379	3,310	104,689
Trumann Police	1,695,075	84,862	146,695	433,362	7,990	672,909	147	186,278	-	11,592	198,017	364,114	(3,564)	360,550
Tuckerman Police	265,727	13,303	22,997	67,936	31,020	135,256	23	29,202	-	-	29,225	57,080	11,135	68,215
Tyronza Police	146,975	7,358	12,720	37,576	8,849	66,503	13	16,152	-	22,457	38,622	31,571	(2,969)	28,602
Van Buren Fire	4,352,885	217,923	376,707	1,112,857	85,860	1,793,347	377	478,354	-	30,954	509,685	935,029	25,772	960,801
Van Buren Police	3,387,887	169,611	293,194	866,145	68,473	1,397,423	293	372,307	-	13,637	386,237	727,741	22,134	749,875
Vilonia Fire	94,223	4,717	8,154	24,089	10,358	47,318	8	10,355	-	533	10,896	20,240	4,303	24,543
Vilonia Police	869,389	43,525	75,239	222,267	4,706	345,737	75	95,540	-	15,717	111,332	186,751	(2,386)	184,365
Waldo Police	51,413	2,574	4,449	13,144	13,772	33,939	4	5,650	-	4,172	9,826	11,044	3,864	14,908
Waldron Police	814,848	40,795	70,519	208,324	47,625	367,263	71	89,547	-	20,040	109,658	175,035	4,548	179,583
Walnut Ridge Fire	464,512	23,255	40,200	118,757	17,535	199,747	40	51,047	-	-	51,087	99,780	6,103	105,883
Walnut Ridge Police	529,809	26,524	45,851	135,451	37,126	244,952	46	58,223	-	12,493	70,762	113,807	5,070	118,877
Ward Fire	110,491	5,532	9,562	28,248	1,040	44,382	10	12,142	-	12,086	24,238	23,734	(5,260)	18,474
Ward Police	496,340	24,849	42,954	126,894	14,164	208,861	43	54,545	-	15,132	69,720	106,617	1,826	108,443
Warren Fire	176,303	8,826	15,258	45,074	4,037	73,195	15	19,375	-	917	20,307	37,871	1,619	39,490
Weiner Police	80,183	4,014	6,939	20,500	5,297	36,750	7	8,812	-	2,971	11,790	17,224	270	17,494
West Fork Fire	172,881	8,655	14,961	44,199	5,701	73,516	15	18,999	-	7,769	26,783	37,136	(1,282)	35,854
West Fork Police	448,470	22,452	38,811	114,656	8,542	184,461	39	49,284	-	31,497	80,820	96,334	(5,616)	90,718
West Memphis Fire	5,723,680	286,550	495,339	1,463,313	45,838	2,291,040	495	628,996	-	48,483	677,974	1,229,486	8,113	1,237,599
West Memphis Police	7,970,627	399,042	689,794	2,037,767	17,925	3,144,528	690	875,921	-	161,717	1,038,328	1,712,145	(42,615)	1,669,530
Wheatley Police	46,426	2,324	4,018	11,869	-	18,211	4	5,102	-	4,567	9,673	9,973	(1,738)	8,235
White Hall Police	1,548,022	77,500	133,969	395,766	-	607,235	134	170,118	-	43,942	214,194	332,526	(15,947)	316,579
Wilmot Police	166,883	8,355	14,442	42,665	17,516	82,978	14	18,339	-	4,534	22,887	35,848	3,162	39,010
Wilson Police	179,511	8,987	15,535	45,894	59,676	130,092	16	19,727	-	-	19,743	38,560	21,635	60,195
Wynne Fire	769,580	38,528	66,601	196,750	56,346	358,225	67	84,572	-	17,502	102,141	165,311	7,673	172,984
Wynne Police	1,370,732	68,624	118,626	350,441	66,803	604,494	119	150,635	-	-	150,754	294,443	26,404	320,847
Total for All Employers	\$ 710,597,274	\$ 35,575,362	\$ 61,496,511	\$ 181,670,963	\$ 13,603,115	\$ 292,345,951	\$ 61,491	\$ 78,090,113	\$ -	\$ 17,080,070	\$ 95,231,674	\$ 152,641,133	\$ (1,324,534)	\$ 151,316,599

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Volunteer

As of and for the Year Ended December 31, 2017

Employer	Net Pension Liability	Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense		
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense		
101-Gamaliel FPD #5	\$ 104,071	\$ -	\$ 6,389	\$ 19,888	\$ 58,983	\$ 85,260	\$ 3,216	\$ 8,370	\$ -	\$ -	\$ 11,586	\$ 18,470	\$ 22,460	\$ 40,930		
Alma Volunteer Fire	147,396	-	9,049	28,167	4,051	41,267	4,555	11,854	-	4,771	21,180	26,159	(701)	25,458		
Alzheimer Volunteer Fire	17,271	-	1,060	3,300	-	4,360	534	1,389	-	6,687	8,610	3,065	(4,823)	(1,758)		
Altus Volunteer Fire	68,934	-	4,232	13,173	24,639	42,044	2,130	5,544	-	17,787	25,461	12,234	(2,493)	9,741		
Altus Volunteer Police	22,184	-	1,362	4,239	12,352	17,953	686	1,784	-	-	2,470	3,937	4,775	8,712		
Amity Volunteer Fire	103,426	-	6,349	19,765	105	26,219	3,196	8,318	-	8,052	19,566	18,356	(7,680)	10,676		
Amity Volunteer Police	5,757	-	353	1,100	6	1,459	178	463	-	100	741	1,022	(57)	965		
Antioch Volunteer Fire	131,168	-	8,053	25,066	2,186	35,305	4,054	10,549	-	3,100	17,703	23,279	(444)	22,835		
Appleton Rural Volunteer Fire	98,215	-	6,030	18,769	6,360	31,159	3,035	7,899	-	2,359	13,293	17,431	669	18,100		
Arch Street FPD #16	96,279	-	5,911	18,399	-	24,310	2,976	7,743	-	13,088	23,807	17,087	(7,481)	9,606		
Arkadelphia Volunteer Fire	86,155	-	5,289	16,464	6,014	27,767	2,663	6,929	-	9,076	18,668	15,290	(891)	14,399		
Arkansas City Volunteer Fire	63,326	-	3,888	12,102	5,768	21,758	1,957	5,093	-	1,243	8,293	11,239	878	12,117		
Ash Flat Volunteer Fire	119,307	-	7,324	22,800	10,995	41,119	3,687	9,595	-	-	13,282	21,174	5,825	26,999		
Ash Flat Volunteer Police	23,971	-	1,472	4,581	6,815	12,868	741	1,928	-	9,499	12,168	4,254	1,815	6,069		
Ashdown Volunteer Fire	127,099	-	7,803	24,289	398	32,490	3,928	10,222	-	1,338	15,488	22,557	(81)	22,476		
Ashdown Volunteer Police	17,717	-	1,088	3,386	-	4,474	548	1,425	-	14,412	16,385	3,144	(8,468)	(5,324)		
Atkins Volunteer Fire	132,806	-	8,153	25,379	7,940	41,472	4,104	10,681	-	11,670	26,455	23,570	(4,502)	19,068		
Atkins Volunteer Police	17,420	-	1,069	3,329	9,662	14,060	538	1,401	-	-	1,939	3,092	3,746	6,838		
Augusta Volunteer Fire	116,230	-	7,135	22,212	270	29,617	3,592	9,348	-	5,923	18,863	20,628	(2,312)	18,316		
Augusta Volunteer Police	-	-	-	-	-	-	-	-	-	7,944	7,944	-	(8,590)	(8,590)		
Austin Volunteer Fire	51,812	-	3,181	9,901	91	13,173	1,601	4,167	-	926	6,694	9,195	(508)	8,687		
Avoca Volunteer Fire	80,100	-	4,917	15,307	-	20,224	2,476	6,442	-	25,000	33,918	14,216	(13,264)	952		
Bald Knob Volunteer Fire	126,354	-	7,757	24,146	70	31,973	3,905	10,162	-	2,362	16,429	22,425	(1,309)	21,116		
Bald Knob Volunteer Police	22,928	-	1,408	4,382	5,039	10,829	709	1,844	-	5,977	8,530	4,069	(1,068)	3,001		
Barling Volunteer Fire	65,857	-	4,043	12,585	7,161	23,789	2,035	5,296	-	12,045	19,376	11,688	329	12,017		
Barling Volunteer Police	17,420	-	1,069	3,329	3,993	8,391	538	1,401	-	1,965	3,904	3,092	991	4,083		
Barton-Lexa Fire Department, Inc.	276,579	-	16,979	52,854	56	69,889	8,548	22,243	-	8,752	39,543	49,086	(4,289)	44,797		
Batesville Volunteer Fire	69,381	-	4,259	13,259	-	17,518	2,144	5,580	-	9,578	17,302	12,313	(5,505)	6,808		
Batesville Volunteer Police	53,103	-	3,260	10,148	25,655	39,063	1,641	4,271	-	-	5,912	9,424	11,190	20,614		
Bauxite Volunteer Police	24,070	-	1,478	4,600	12,161	18,239	744	1,936	-	-	2,680	4,272	5,103	9,375		
Bay Village Volunteer Fire	11,514	-	707	2,200	-	2,907	356	926	-	229	1,511	2,043	(115)	1,928		
Bay Volunteer Fire	115,634	-	7,099	22,098	2,304	31,501	3,574	9,300	-	5,175	18,049	20,522	(201)	20,321		
Bay Volunteer Police	5,856	-	360	1,119	6	1,485	181	471	-	53	705	1,039	(45)	994		
BDR FD#1	311,419	-	19,118	59,512	28,762	107,392	9,625	25,045	-	-	34,670	55,269	15,872	71,141		
Bearden Volunteer Fire	39,901	-	2,450	7,625	-	10,075	1,233	3,209	-	959	5,401	7,081	(522)	6,559		
Beaver Lake Volunteer Fire	78,115	-	4,796	14,928	2,277	22,001	2,414	6,282	-	12,459	21,155	13,864	(5,970)	7,894		
Beaverfork Volunteer Fire	91,068	-	5,591	17,403	721	23,715	2,815	7,324	-	1,890	12,029	16,162	67	16,229		
Bee Branch Volunteer Fire	57,122	-	3,507	10,916	32,530	46,953	1,765	4,594	-	-	6,359	10,138	12,337	22,475		
Beebe Volunteer Fire	100,349	-	6,161	19,177	12,449	37,787	3,101	8,070	-	13,966	25,137	17,809	5,875	23,684		
Bella Vista Volunteer Fire	17,469	-	1,072	3,338	-	4,410	540	1,405	-	7,374	9,319	3,100	(4,812)	(1,712)		
Belleville Volunteer Fire	70,721	-	4,342	13,515	3,490	21,347	2,186	5,688	-	1,341	9,215	12,551	(106)	12,445		
Benton Volunteer Police	-	-	-	-	-	-	-	-	-	7,514	7,514	-	(3,639)	(3,639)		
Bentonville Volunteer Fire	5,757	-	353	1,100	-	1,453	178	463	-	27,035	27,676	1,022	(12,547)	(11,525)		
Bentonville Volunteer Police	-	-	-	-	27	27	-	-	-	-	56	56	-	(2)		

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Volunteer

As of and for the Year Ended December 31, 2017

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense		
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		
													Contributions and Proportionate Share of Contributions	Total Employer Pension Expense	
Bergman Volunteer Fire Association	\$ 74,542	\$ -	\$ 4,576	\$ 14,245	\$ 1,801	\$ 20,622	\$ 2,304	\$ 5,995	\$ -	\$ 8,708	\$ 17,007	\$ 13,229	\$ (3,230)	\$ 9,999	
Berryville Volunteer Fire	92,408	-	5,673	17,659	3,462	26,794	2,856	7,432	-	4,338	14,626	16,400	2,063	18,463	
Berryville Volunteer Police	298	-	18	57	-	75	9	24	-	11,888	11,921	53	(5,075)	(5,022)	
Bethel Heights Volunteer Fire	74,145	-	4,552	14,169	24,229	42,950	2,292	5,963	-	-	8,255	13,159	14,761	27,920	
Bethel Heights Volunteer Police	11,762	-	722	2,248	3,726	6,696	364	946	-	14,012	15,322	2,087	(4,002)	(1,915)	
Bethesda Area Volunteer Fire	79,951	-	4,908	15,279	31,948	52,135	2,471	6,430	-	-	8,901	14,189	16,438	30,627	
Big Creek Volunteer Fire	74,840	-	4,594	14,302	2,304	21,200	2,313	6,019	-	13,676	22,008	13,282	(3,580)	9,702	
Bigelow Volunteer Fire	45,857	-	2,815	8,763	760	12,338	1,417	3,688	-	672	5,777	8,138	547	8,685	
Bigger-Reyno Volunteer Fire	65,907	-	4,046	12,595	4,075	20,716	2,037	5,300	-	11,606	18,943	11,697	(3,794)	7,903	
Biscoe Volunteer Fire	34,541	-	2,121	6,601	-	8,722	1,068	2,778	-	2,597	6,443	6,130	(1,529)	4,601	
Bismarck Fire Pro Association	53,301	-	3,272	10,186	1,647	15,105	1,647	4,287	-	6,416	12,350	9,460	(636)	8,824	
Black Rock Volunteer Police	5,757	-	353	1,100	938	2,391	178	463	-	69	710	1,022	985	2,007	
Blytheville Volunteer Police	-	-	-	-	-	-	-	-	-	9,894	9,894	-	(9,608)	(9,608)	
Bonanza Volunteer Fire	61,093	-	3,751	11,675	23,051	38,477	1,888	4,913	-	-	6,801	10,842	12,477	23,319	
Bono FID Volunteer Fire	117,769	-	7,230	22,506	-	29,736	3,640	9,471	-	11,444	24,555	20,901	(6,842)	14,059	
Bono Volunteer Police	12,159	-	746	2,324	3,638	6,708	376	978	-	6,987	8,341	2,158	(1,181)	977	
Booneville Volunteer Fire	68,686	-	4,217	13,126	2,486	19,829	2,123	5,524	-	9,829	17,476	12,190	(1,361)	10,829	
Boston Mountain Volunteer Fire	120,945	-	7,425	23,113	12,063	42,601	3,738	9,727	-	1,088	14,553	21,465	5,176	26,641	
Bradford Volunteer Fire	120,895	-	7,422	23,103	-	30,525	3,736	9,723	-	5,065	18,524	21,456	(3,533)	17,923	
Bradford Volunteer Police	10,670	-	655	2,039	4,451	7,145	330	858	-	-	1,188	1,894	2,204	4,098	
Bradley County Rural Volunteer Fire	14,938	-	917	2,855	8,584	12,356	462	1,201	-	-	1,663	2,651	3,232	5,883	
Bradley Volunteer Fire	34,541	-	2,121	6,601	2,927	11,649	1,068	2,778	-	156	4,002	6,130	959	7,089	
Bradley Volunteer Police	1,439	-	88	275	1,830	2,193	44	116	-	2,264	2,424	255	234	489	
Brinkley Volunteer Fire	63,872	-	3,921	12,206	558	16,685	1,974	5,137	-	4,868	11,979	11,336	(1,927)	9,409	
Brinkley Volunteer Police	11,514	-	707	2,200	11	2,918	356	926	-	1,228	2,510	2,043	(1,222)	821	
Brookland Volunteer Fire	123,228	-	7,565	23,549	7,649	38,763	3,808	9,910	-	7,982	21,700	21,870	468	22,338	
Brookland Volunteer Police	23,524	-	1,444	4,495	13,367	19,306	727	1,892	-	-	2,619	4,175	5,079	9,254	
Bruno Fire Protection District	103,128	-	6,331	19,708	15,191	41,230	3,187	8,294	-	20,893	32,374	18,303	817	19,120	
Bryant Volunteer Fire	-	-	-	-	-	-	-	-	-	2,044	2,044	-	(1,219)	(1,219)	
Bryant Volunteer Police	40,298	-	2,474	7,701	4,767	14,942	1,245	3,241	-	1,179	5,665	7,152	894	8,046	
Buena Vista Volunteer Fire	28,586	-	1,755	5,463	29	7,247	883	2,299	-	1,583	4,765	5,073	(1,368)	3,705	
Buford Volunteer Fire	143,476	-	8,808	27,418	7,820	44,046	4,434	11,539	-	-	15,973	25,463	6,688	32,151	
Bull Shoals Volunteer Fire	91,416	-	5,612	17,470	-	23,082	2,825	7,352	-	4,885	15,062	16,224	(4,349)	11,875	
Bull Shoals Volunteer Police	11,464	-	704	2,191	937	3,832	354	922	-	140	1,416	2,035	940	2,975	
Burnt Ridge Volunteer Fire	46,353	-	2,846	8,858	1,680	13,384	1,433	3,728	-	6,997	12,158	8,227	(807)	7,420	
Butterfield Volunteer Fire	143,377	-	8,802	27,399	5,213	41,414	4,431	11,531	-	20,977	36,939	25,446	(2,629)	22,817	
Cabot Volunteer Fire	51,812	-	3,181	9,901	5,712	18,794	1,601	4,167	-	5,105	10,873	9,195	(1,338)	7,857	
Caddo Valley Volunteer Fire	79,703	-	4,893	15,231	11,932	32,056	2,463	6,410	-	5,107	13,980	14,145	(240)	13,905	
Caddo Valley Volunteer Police	40,447	-	2,483	7,729	18,882	29,094	1,250	3,253	-	3,216	7,719	7,178	3,860	11,038	
Cairo Volunteer Fire	50,422	-	3,095	9,636	52	12,783	1,558	4,055	-	1,711	7,324	8,949	(810)	8,139	
Caldwell Volunteer Fire	107,991	-	6,630	20,637	18,764	46,031	3,338	8,685	-	-	12,023	19,166	7,588	26,754	
Calico Rock Volunteer Fire	120,548	-	7,401	23,037	1,059	31,497	3,726	9,695	-	20,870	34,291	21,394	(9,031)	12,363	
Calion Volunteer Fire	80,448	-	4,939	15,374	6,833	27,146	2,486	6,470	-	15,899	24,855	14,277	(2,802)	11,475	
Calvert Township Volunteer Fire	57,222	-	3,513	10,935	-	14,448	1,768	4,602	-	10,887	17,257	10,155	(7,649)	2,506	

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Volunteer

As of and for the Year Ended December 31, 2017

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense		
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		
													Contributions and Proportionate Share of Contributions	Total Employer Pension Expense	
Camden Volunteer Fire	\$ 28,735	\$ -	\$ 1,764	\$ 5,491	\$ 896	\$ 8,151	\$ 888	\$ 2,311	\$ -	\$ 3,679	\$ 6,878	\$ 5,100	\$ (489)	\$ 4,611	
Cammack Village Volunteer Police	28,288	-	1,737	5,406	29	7,172	874	2,275	-	792	3,941	5,020	(390)	4,630	
Camp Volunteer Fire	58,661	-	3,601	11,210	15,148	29,959	1,813	4,718	-	26,250	32,781	10,411	(4,083)	6,328	
Cane Creek Volunteer Fire	79,753	-	4,896	15,241	4,679	24,816	2,465	6,414	-	2,196	11,075	14,154	(617)	13,537	
Capps-Batavia Volunteer Fire	80,200	-	4,924	15,326	2,524	22,774	2,479	6,450	-	1,205	10,134	14,233	1,294	15,527	
Caraway Volunteer Fire	97,470	-	5,984	18,627	1,412	26,023	3,012	7,839	-	7,756	18,607	17,299	(2,509)	14,790	
Carlisle Volunteer Fire	122,136	-	7,498	23,340	14,407	45,245	3,775	9,823	-	5,602	19,200	21,676	4,958	26,634	
Carthage Volunteer Fire	23,028	-	1,414	4,401	-	5,815	712	1,852	-	16,930	19,494	4,087	(8,808)	(4,721)	
Cash Volunteer Fire	44,914	-	2,757	8,583	3,938	15,278	1,388	3,612	-	1,217	6,217	7,971	3,779	11,750	
Cave City Volunteer Fire	155,287	-	9,533	29,675	6,276	45,484	4,799	12,489	-	7,577	24,865	27,560	(505)	27,055	
Cave Springs Volunteer Fire	116,875	-	7,175	22,335	-	29,510	3,612	9,399	-	9,658	22,669	20,742	(6,609)	14,133	
Cave Springs Volunteer Police	34,393	-	2,111	6,572	-	8,683	1,063	2,766	-	10,606	14,435	6,104	(5,316)	788	
Center Grove Volunteer Fire	107,793	-	6,618	20,599	25,624	52,841	3,331	8,669	-	266	12,266	19,131	11,044	30,175	
Center Volunteer Fire	56,477	-	3,467	10,793	1,904	16,164	1,745	4,542	-	1,470	7,757	10,023	415	10,438	
Centerton Volunteer Fire	102,235	-	6,276	19,537	-	25,813	3,160	8,222	-	47,626	59,008	18,144	(26,994)	(8,850)	
Centerton Volunteer Police	12,010	-	737	2,295	5,502	8,534	371	966	-	971	2,308	2,131	1,424	3,555	
Central City Volunteer Fire	5,757	-	353	1,100	6	1,459	178	463	-	100	741	1,022	(57)	965	
Chambersville Volunteer Fire	34,541	-	2,121	6,601	1,830	10,552	1,068	2,778	-	6,673	10,519	6,130	(3,622)	2,508	
Charleston Volunteer Fire	86,850	-	5,332	16,597	-	21,929	2,684	6,985	-	7,695	17,364	15,414	(4,615)	10,799	
Charlotte Volunteer Fire	69,381	-	4,259	13,259	8,015	25,533	2,144	5,580	-	3,349	11,073	12,313	(156)	12,157	
Cherokee Village Volunteer Police	40,298	-	2,474	7,701	11,440	21,615	1,245	3,241	-	946	5,432	7,152	3,661	10,813	
Cherry Hill Volunteer Fire	40,695	-	2,498	7,777	59	10,334	1,258	3,273	-	10,755	15,286	7,222	(4,218)	3,004	
Cherry Valley Volunteer Fire	35,336	-	2,169	6,753	-	8,922	1,092	2,842	-	4,557	8,491	6,271	(2,626)	3,645	
Cherry Valley Volunteer Police	-	-	-	-	912	912	-	-	-	2,055	2,055	-	(126)	(126)	
Chidester Volunteer Fire	63,326	-	3,888	12,102	-	15,990	1,957	5,093	-	1,205	8,255	11,239	(633)	10,606	
Chimes Volunteer Fire	74,939	-	4,601	14,321	6,501	25,423	2,316	6,027	-	15,560	23,903	13,300	(393)	12,907	
Choctaw Volunteer Fire	121,689	-	7,471	23,255	5,725	36,451	3,761	9,787	-	9,223	22,771	21,597	(3,634)	17,963	
Cincinnati Volunteer Fire	52,805	-	3,242	10,091	3,101	16,434	1,632	4,247	-	2,244	8,123	9,372	(307)	9,065	
Clarendon Volunteer Fire	74,840	-	4,594	14,302	-	18,896	2,313	6,019	-	20,961	29,293	13,282	(10,579)	2,703	
Clarksville Volunteer Fire	137,669	-	8,452	26,309	-	34,761	4,255	11,072	-	6,070	21,397	24,433	(2,992)	21,441	
Clarksville Volunteer Police	347	-	21	66	201	288	11	28	-	-	39	62	75	137	
Clinton Volunteer Fire	143,426	-	8,805	27,409	1,300	37,514	4,433	11,535	-	5,096	21,064	25,455	(543)	24,912	
Coal Hill Volunteer Fire	74,393	-	4,567	14,217	9,589	28,373	2,299	5,983	-	2,967	11,249	13,203	2,983	16,186	
Coal Hill Volunteer Police	22,730	-	1,395	4,344	12,752	18,491	702	1,828	-	-	2,530	4,034	4,897	8,931	
Collegeville Volunteer Fire	137,818	-	8,461	26,337	58,804	93,602	4,259	11,084	-	17,680	33,023	24,459	27,482	51,941	
Colt Volunteer Fire	50,869	-	3,123	9,721	-	12,844	1,572	4,091	-	5,619	11,282	9,028	(4,213)	4,815	
Compton Volunteer Fire Assoc.	69,083	-	4,241	13,202	1,896	19,339	2,135	5,556	-	968	8,659	12,260	543	12,803	
Conway County Volunteer Fire	1,078,213	-	66,196	206,050	-	272,246	33,321	86,653	-	109,608	229,582	191,362	(55,693)	135,669	
Cooterneck Volunteer Fire	63,326	-	3,888	12,102	-	15,990	1,957	5,093	-	5,379	12,429	11,239	(2,990)	8,249	
Cord Volunteer Fire	109,629	-	6,730	20,950	20,458	48,138	3,388	8,817	-	-	12,205	19,456	13,792	33,248	
Corning Volunteer Fire	109,133	-	6,700	20,855	8,367	35,922	3,373	8,777	-	-	12,150	19,368	5,734	25,102	
Cotter Volunteer Fire	69,480	-	4,265	13,278	12,313	29,856	2,147	5,588	-	8,583	16,318	12,331	(272)	12,059	
Cotter Volunteer Police	5,757	-	353	1,100	989	2,442	178	463	-	50	691	1,022	1,026	2,048	
Cotter/Gassville Rural Volunteer Fire	45,807	-	2,812	8,754	-	11,566	1,416	3,684	-	7,114	12,214	8,130	(6,140)	1,990	

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Volunteer

As of and for the Year Ended December 31, 2017

Employer	Net Pension Liability	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense		
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions			
												Employer	Total Employer		
Cotton Plant Volunteer Fire	\$ 33,152	\$ -	\$ 2,035	\$ 6,335	\$ -	\$ 8,370	\$ 1,025	\$ 2,666	\$ -	\$ 3,626	\$ 7,317	\$ 5,884	\$ (1,871)	\$ 4,013	
Cotton Plant Volunteer Police	-	-	-	-	-	-	-	-	-	3,366	3,366	-	(1,299)	(1,299)	
Cottonwood Rural Fire Assoc.	114,592	-	7,035	21,899	1,661	30,595	3,542	9,216	-	573	13,331	20,337	65	20,402	
County Line Volunteer Fire Assoc.	86,354	-	5,301	16,502	-	21,803	2,669	6,945	-	12,416	22,030	15,326	(5,921)	9,405	
Cove Rural Volunteer Fire	93,450	-	5,737	17,858	3,016	26,611	2,888	7,516	-	6,205	16,609	16,585	(168)	16,417	
Crawfordsville Volunteer Fire	103,624	-	6,362	19,803	12,056	38,221	3,203	8,334	-	8,242	19,779	18,391	(3,406)	14,985	
Crossett Volunteer Fire	11,514	-	707	2,200	3,911	6,818	356	926	-	2,106	3,388	2,043	11	2,054	
Crossett Volunteer Police	11,514	-	707	2,200	3,855	6,762	356	926	-	1,049	2,331	2,043	1,165	3,208	
Crow Mountain Fire Protection District	150,920	-	9,265	28,841	1,817	39,923	4,664	12,137	-	21,393	38,194	26,785	(11,362)	15,423	
Crystal Fire Protection District	125,113	-	7,681	23,909	-	31,590	3,867	10,062	-	2,002	15,931	22,205	(1,644)	20,561	
Curtis Rural Volunteer Fire	44,765	-	2,748	8,555	-	11,303	1,384	3,600	-	5,749	10,733	7,945	(4,270)	3,675	
Dalton Volunteer Fire	76,081	-	4,671	14,539	2,935	22,145	2,351	6,119	-	2,226	10,696	13,502	(391)	13,111	
Damascus Volunteer Fire	46,055	-	2,827	8,801	4,773	16,401	1,423	3,704	-	94	5,221	8,174	2,068	10,242	
Danville Volunteer Fire	115,883	-	7,114	22,145	10,656	39,915	3,581	9,320	-	6,383	19,284	20,566	1,494	22,060	
Dardanelle Volunteer Fire	108,736	-	6,675	20,779	-	27,454	3,361	8,745	-	3,192	15,298	19,298	(2,303)	16,995	
De Queen Volunteer Fire	126,156	-	7,745	24,108	409	32,262	3,899	10,146	-	8,266	22,311	22,389	(2,799)	19,590	
Deann Volunteer Fire	55,584	-	3,412	10,622	920	14,954	1,718	4,470	-	1,903	8,091	9,865	(927)	8,938	
Decatur Volunteer Fire	84,616	-	5,195	16,170	5,067	26,432	2,615	6,805	-	1,921	11,341	15,017	1,203	16,220	
Decatur Volunteer Police	1,936	-	119	370	1,118	1,607	60	156	-	-	216	344	419	763	
Deer Volunteer Fire	52,160	-	3,202	9,968	-	13,170	1,612	4,195	-	6,089	11,896	9,257	(2,953)	6,304	
Delaware Volunteer Fire	115,088	-	7,065	21,993	42,388	71,446	3,557	9,256	-	4,637	17,450	20,425	23,159	43,584	
Dermott Volunteer Fire	102,235	-	6,276	19,537	7,614	33,427	3,160	8,222	-	467	11,849	18,144	2,554	20,698	
Des Arc Volunteer Fire	98,116	-	6,023	18,750	3,972	28,745	3,032	7,891	-	8,992	19,915	17,413	(2,198)	15,215	
Desha Volunteer Fire	80,547	-	4,945	15,393	1,367	21,705	2,489	6,478	-	5,367	14,334	14,295	(2,056)	12,239	
Devalls Bluff Volunteer Fire	28,735	-	1,764	5,491	-	7,255	888	2,311	-	17,639	20,838	5,100	(8,803)	(3,703)	
DeWitt Volunteer Fire	97,867	-	6,008	18,702	4,174	28,884	3,025	7,871	-	6,004	16,900	17,369	(982)	16,387	
Diaz Volunteer Fire	57,370	-	3,522	10,964	1,778	16,264	1,773	4,614	-	4,484	10,871	10,182	(709)	9,473	
Diaz Volunteer Police	17,767	-	1,091	3,395	5,196	9,682	549	1,429	-	-	1,978	3,153	3,490	6,643	
Dierks Volunteer Police	11,117	-	682	2,124	1,990	4,796	344	894	-	1,397	2,635	1,973	(136)	1,837	
District 7 Crawford Co. Volunt	75,584	-	4,640	14,444	1,075	20,159	2,336	6,079	-	8,124	16,539	13,414	(3,301)	10,113	
Dodd Mountain Volunteer Fire	69,083	-	4,241	13,202	-	17,443	2,135	5,556	-	28,414	36,105	12,260	(13,283)	(1,023)	
Dover Volunteer Fire	93,153	-	5,719	17,802	2,641	26,162	2,879	7,492	-	5,651	16,022	16,532	(4,057)	12,475	
Dover Volunteer Police	22,631	-	1,389	4,325	5,561	11,275	699	1,820	-	1,732	4,251	4,016	1,108	5,124	
Dumas Volunteer Fire	108,786	-	6,678	20,789	2,258	29,725	3,362	8,749	-	3,948	16,059	19,307	(1,203)	18,104	
Dyess Volunteer Fire	40,298	-	2,474	7,701	-	10,175	1,245	3,241	-	1,760	6,246	7,152	(1,527)	5,625	
Earle Volunteer Fire	106,701	-	6,550	20,391	3,893	30,834	3,298	8,581	-	528	12,407	18,937	944	19,881	
East Camden Volunteer Fire	69,182	-	4,247	13,221	1,509	18,977	2,138	5,564	-	13,933	21,635	12,278	(3,677)	8,601	
East End Fire Protection District	114,245	-	7,014	21,832	883	29,729	3,531	9,188	-	11,698	24,417	20,276	(6,259)	14,017	
El Dorado Volunteer Police	5,757	-	353	1,100	6	1,459	178	463	-	100	741	1,022	(57)	965	
Elaine Volunteer Fire	81,291	-	4,991	15,535	2,458	22,984	2,512	6,538	-	2,195	11,245	14,427	(568)	13,859	
Elkins Volunteer Fire	164,518	-	10,100	31,439	7,650	49,189	5,085	13,231	-	332	18,648	29,198	5,924	35,122	
Elkins Volunteer Police	12,109	-	743	2,314	215	3,272	374	974	-	1,034	2,382	2,149	(1,035)	1,114	
Elm Springs Volunteer Police	47,296	-	2,904	9,038	9,114	21,056	1,462	3,804	-	-	5,266	8,394	7,368	15,762	

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Volunteer

As of and for the Year Ended December 31, 2017

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense		
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense	
Emmet Volunteer Fire	\$ 51,812	\$ -	\$ 3,181	\$ 9,901	\$ 27,109	\$ 40,191	\$ 1,601	\$ 4,167	\$ -	\$ 23,277	\$ 29,045	\$ 9,195	\$ (2,576)	\$ 6,619	
EMP Rural Fire Association	115,783	-	7,108	22,126	6,541	35,775	3,578	9,312	-	3,740	16,630	20,549	360	20,909	
England Volunteer Fire	108,686	-	6,672	20,770	-	27,442	3,359	8,741	-	17,619	29,719	19,289	(9,765)	9,524	
Etowah Volunteer Fire	63,574	-	3,903	12,149	1,508	17,560	1,965	5,113	-	9,240	16,318	11,283	(2,264)	9,019	
Eudora Volunteer Fire	74,542	-	4,576	14,245	1,667	20,488	2,304	5,995	-	1,078	9,377	13,229	1,307	14,536	
Eureka Springs Volunteer Fire	109,381	-	6,715	20,903	-	27,618	3,381	8,797	-	4,806	16,984	19,412	(3,398)	16,014	
Eureka Springs Volunteer Police	24,219	-	1,487	4,628	7,333	13,448	749	1,948	-	-	2,697	4,298	4,616	8,914	
Evansville Volunteer Fire	91,515	-	5,618	17,489	2,445	25,552	2,828	7,360	-	4,645	14,833	16,242	(71)	16,171	
Evening Shade Volunteer Fire	15,584	-	957	2,978	-	3,935	482	1,253	-	4,671	6,406	2,766	(1,919)	847	
Faircrest Volunteer Fire	86,155	-	5,289	16,464	-	21,753	2,663	6,929	-	10,982	20,574	15,290	(6,081)	9,209	
Fairfield Bay Volunteer Fire	166,603	-	10,228	31,838	5,564	47,630	5,149	13,399	-	777	19,325	29,568	1,911	31,479	
Fairview Fire Protection District Volunteer Fire	63,524	-	3,900	12,140	84	16,124	1,963	5,109	-	1,067	8,139	11,274	(647)	10,627	
Fairview Rural Fire District	80,100	-	4,917	15,307	11,959	32,183	2,476	6,442	-	4,332	13,250	14,216	1,790	16,006	
Farmington Volunteer Fire	136,925	-	8,406	26,166	1,985	36,557	4,232	11,012	-	5,038	20,282	24,301	(2,711)	21,590	
Farmington Volunteer Police	6,352	-	390	1,214	3,614	5,218	196	511	-	-	707	1,127	1,372	2,499	
Fire District #6 Crawford Co.	62,532	-	3,839	11,950	15,366	31,155	1,933	5,029	-	-	6,962	11,098	8,554	19,652	
Fisher Volunteer Fire	51,862	-	3,184	9,911	-	13,095	1,603	4,171	-	5,022	10,796	9,204	(2,941)	6,263	
Flippin Volunteer Fire	75,683	-	4,646	14,463	4,032	23,141	2,339	6,087	-	2,680	11,106	13,432	(320)	13,112	
Flippin Volunteer Police	34,790	-	2,136	6,648	5,629	14,413	1,075	2,798	-	98	3,971	6,174	6,050	12,224	
Floral Volunteer Fire	28,785	-	1,767	5,501	-	7,268	890	2,315	-	6,927	10,132	5,109	(4,929)	180	
Fordyce Volunteer Fire	46,651	-	2,864	8,915	-	11,779	1,442	3,752	-	6,925	12,119	8,279	(3,901)	4,378	
Foreman Volunteer Fire	80,944	-	4,969	15,468	2,576	23,013	2,502	6,510	-	10,527	19,539	14,366	(1,245)	13,121	
Forrest City Volunteer Fire	40,050	-	2,459	7,654	803	10,916	1,238	3,221	-	632	5,091	7,108	612	7,720	
Forrest City Volunteer Police	17,817	-	1,094	3,405	-	4,499	551	1,433	-	6,339	8,323	3,162	(4,620)	(1,458)	
Fort Smith Volunteer Police	16,874	-	1,036	3,225	4,089	8,350	521	1,357	-	3,700	5,578	2,995	3,004	5,999	
Fox Volunteer Fire	91,813	-	5,636	17,545	92	23,273	2,838	7,384	-	1,784	12,006	16,294	(968)	15,326	
Frenchport Volunteer Fire	92,110	-	5,655	17,602	33,859	57,116	2,847	7,408	-	5,955	16,210	16,347	6,641	22,988	
Gallatin Volunteer Fire	85,411	-	5,243	16,322	30,254	51,819	2,640	6,869	-	2,832	12,341	15,158	16,776	31,934	
Garland Volunteer Fire	34,541	-	2,121	6,601	34	8,756	1,068	2,778	-	605	4,451	6,130	(339)	5,791	
Gassville Volunteer Fire	92,656	-	5,688	17,707	2,716	26,111	2,864	7,452	-	3,656	13,972	16,444	(1,880)	14,564	
Gassville Volunteer Police	17,271	-	1,060	3,300	6,041	10,401	534	1,389	-	1,867	3,790	3,065	1,106	4,171	
Gentry Volunteer Fire	144,419	-	8,866	27,598	4,443	40,907	4,463	11,615	-	6,657	22,735	25,631	1,936	27,567	
Gentry Volunteer Police	11,960	-	734	2,286	1,869	4,889	370	962	-	7,563	8,895	2,123	(1,493)	630	
Gillett Volunteer Fire	51,812	-	3,181	9,901	5,382	18,464	1,601	4,167	-	1,816	7,584	9,195	855	10,050	
Glenwood Volunteer Fire	81,490	-	5,003	15,573	1,766	22,342	2,519	6,554	-	18,924	27,997	14,462	(8,048)	6,414	
Glenwood Volunteer Police	30,819	-	1,892	5,890	5,832	13,614	953	2,479	-	-	3,432	5,470	4,642	10,112	
Goshen Fire Dist. Assoc.	99,803	-	6,127	19,072	1,063	26,262	3,085	8,026	-	16,008	27,119	17,713	(5,967)	11,746	
Goshen Volunteer Police	5,558	-	341	1,062	82	1,485	172	447	-	1,467	2,086	986	(1,329)	(343)	
Gosnell Volunteer Fire	160,399	-	9,847	30,652	7,751	48,250	4,957	12,900	-	2,259	20,116	28,467	2,964	31,431	
Gould Volunteer Fire	74,840	-	4,594	14,302	17,956	36,852	2,313	6,019	-	-	8,332	13,282	13,771	27,053	

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Volunteer

As of and for the Year Ended December 31, 2017

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense		
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual	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	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between	Total Employer Pension Expense	
			Investment Earnings on Pension Plan Investments		Investment Earnings on Pension Plan Investments			Employer Contributions and Proportionate Share of Contributions						
Grady Volunteer Fire	\$ 97,470	\$ -	\$ 5,984	\$ 18,627	\$ 1,705	\$ 26,316	\$ 3,012	\$ 7,839	\$ -	\$ 13,073	\$ 23,924	\$ 17,299	\$ (5,214)	\$ 12,085
Gravel Ridge Fire Protection Dist.	137,769	-	8,458	26,328	11,950	46,736	4,258	11,080	-	15,338	24,451	9,842	34,293	
Gravette Volunteer Fire	143,079	-	8,784	27,342	16,910	53,036	4,422	11,507	-	6,077	22,006	25,393	1,350	26,743
Gravette Volunteer Police	10,968	-	673	2,096	4,153	6,922	339	882	-	575	1,796	1,947	2,205	4,152
Grayson Fire Assoc.	45,063	-	2,766	8,611	1,705	13,082	1,393	3,624	-	1,130	6,147	7,997	1,397	9,394
Green Forest Volunteer Fire	87,098	-	5,347	16,644	8,458	30,449	2,692	7,005	-	6,088	15,785	15,458	(1,656)	13,802
Green Forest Volunteer Police	546	-	34	104	651	789	17	44	-	1,941	2,002	97	(605)	(508)
Greenbrier Volunteer Fire	117,173	-	7,193	22,392	5,247	34,832	3,621	9,423	-	16,805	29,849	20,795	(2,740)	18,055
Greenland Volunteer Police	5,757	-	353	1,100	6	1,459	178	463	-	100	741	1,022	(57)	965
Greenwood Rural Volunteer Fire	95,088	-	5,838	18,171	18,269	42,278	2,939	7,647	-	7,855	18,441	16,876	16,391	33,267
Greenwood Volunteer Fire	195,139	-	11,980	37,291	3,971	53,242	6,031	15,694	-	1,129	22,854	34,632	392	35,024
Greenwood Volunteer Police	5,509	-	338	1,053	6	1,397	170	443	-	244	857	978	(111)	867
Greers Ferry Volunteer Fire	144,270	-	8,857	27,570	5,118	41,545	4,459	11,603	-	13,296	29,358	25,604	(5,152)	20,452
Grover Township Volunteer Fire	91,813	-	5,636	17,545	11,454	34,635	2,838	7,384	-	6,131	16,353	16,294	564	16,858
Grubbs Volunteer Fire	75,386	-	4,628	14,406	-	19,034	2,330	6,063	-	7,345	15,738	13,379	(4,290)	9,089
Gum Springs Volunteer Fire	75,386	-	4,628	14,406	655	19,689	2,330	6,063	-	591	8,984	13,379	427	13,806
Gurdon Volunteer Fire	80,547	-	4,945	15,393	6,267	26,605	2,489	6,478	-	6,649	15,616	14,295	(612)	13,683
Guy Community Volunteer Fire	35,087	-	2,154	6,705	-	8,859	1,084	2,822	-	17,114	21,020	6,227	(10,999)	(4,772)
Hackett Volunteer Fire	88,587	-	5,438	16,929	6,176	28,543	2,738	7,124	-	-	9,862	15,722	3,063	18,785
Hackett Volunteer Police	5,757	-	353	1,100	995	2,448	178	463	-	82	723	1,022	1,043	2,065
Hagarville RFD #3	97,073	-	5,959	18,551	2,076	26,586	3,000	7,807	-	3,984	14,791	17,228	(2,067)	15,161
Halley Volunteer Fire	41,638	-	2,556	7,957	3,908	14,421	1,287	3,349	-	5,155	9,791	7,390	(1,317)	6,073
Hamburg Volunteer Fire	120,945	-	7,425	23,113	4,633	35,171	3,738	9,727	-	4,356	17,821	21,465	(1,039)	20,426
Hampton Volunteer Fire	91,813	-	5,636	17,545	2,603	25,784	2,838	7,384	-	5,394	15,616	16,294	(1,165)	15,129
Hampton Volunteer Police	5,509	-	338	1,053	2,106	3,497	170	443	-	183	796	978	1,116	2,094
Hand Cove Fire Prot. District	113,054	-	6,940	21,605	2,225	30,770	3,494	9,092	-	9,264	21,850	20,064	(6,937)	13,127
Hardin Volunteer Fire	30,919	-	1,898	5,909	914	8,721	956	2,487	-	1,192	4,635	5,487	(939)	4,548
Hardy Volunteer Fire	69,827	-	4,287	13,344	-	17,631	2,158	5,616	-	20,949	28,723	12,393	(14,607)	(2,214)
Harmon Volunteer Fire	74,443	-	4,570	14,226	-	18,796	2,301	5,987	-	14,694	22,982	13,212	(8,143)	5,069
Harrell Volunteer Fire	85,907	-	5,274	16,417	4,374	26,065	2,655	6,909	-	10,070	19,634	15,246	591	15,837
Harrisburg Volunteer Fire	97,718	-	5,999	18,674	-	24,673	3,020	7,859	-	9,283	20,162	17,343	(4,646)	12,697
Harrisburg Volunteer Police	-	-	-	-	5,417	5,417	-	-	-	12,620	12,620	-	(680)	(680)
Harrison Volunteer Fire	32,804	-	2,014	6,269	9,998	18,281	1,014	2,638	-	10,704	14,356	5,822	1,525	7,347
Harrison Volunteer Police	40,249	-	2,471	7,692	8,081	18,244	1,244	3,237	-	5,709	10,190	7,143	3,930	11,073
Hartford Volunteer Fire	109,133	-	6,700	20,855	5,341	32,896	3,373	8,777	-	1,652	13,802	19,368	1,322	20,690
Hartford Volunteer Police	11,315	-	695	2,162	5,193	8,050	350	910	-	-	1,260	2,008	2,368	4,376
Haskell Volunteer Fire	119,059	-	7,309	22,752	3,604	33,665	3,680	9,575	-	10,324	23,579	21,130	(756)	20,374
Haskell Volunteer Police	33,450	-	2,053	6,392	12,659	21,104	1,034	2,690	-	1,469	5,193	5,936	6,743	12,679
Hatfield Volunteer Fire	63,326	-	3,888	12,102	63	16,053	1,957	5,093	-	1,110	8,160	11,239	(622)	10,617
Hazen Volunteer Fire	92,656	-	5,688	17,707	-	23,395	2,864	7,452	-	7,130	17,446	16,444	(3,381)	13,063
Heber Springs Volunteer Fire	132,210	-	8,117	25,265	5,998	39,380	4,086	10,633	-	11,690	26,409	23,464	(5,563)	17,901
Hector Volunteer Police	17,370	-	1,066	3,319	5,918	10,303	537	1,397	-	1,654	3,588	3,083	1,221	4,304
Helena-West Helena Volunteer Fire	34,293	-	2,105	6,553	14,294	22,952	1,060	2,758	-	4,138	7,956	6,086	6,834	12,920
Helena-West Helena Volunteer Police	57,023	-	3,501	10,897	1,657	16,055	1,762	4,586	-	9,595	15,943	10,120	(2,242)	7,878
Hensley Volunteer Fire	86,254	-	5,295	16,483	15,393	37,171	2,666	6,937	-	5,131	14,734	15,308	2,082	17,390
Hermitage Volunteer Fire	51,812	-	3,181	9,901	6,125	19,207	1,601	4,167	-	217	5,985	9,195	2,092	11,287

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Volunteer

As of and for the Year Ended December 31, 2017

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense		
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		
													Employer	Total Employer Pension Expense	
\$ 11,514	\$ -	\$ 707	\$ 2,200	\$ 6,519	\$ 9,426	\$ 356	\$ 926	\$ -	\$ 803	\$ 2,085	\$ 2,043	\$ 1,615	\$ 3,658		
Hickory Creek Volunteer Fire	57,122	-	3,507	10,916	1,624	16,047	1,765	4,594	-	10,348	16,707	10,138	(3,284)	6,854	
Hickory Ridge Volunteer Fire	46,552	-	2,858	8,896	5,565	17,319	1,439	3,744	-	20,640	25,823	8,262	(2,676)	5,586	
Higginson Volunteer Fire	91,118	-	5,594	17,413	9,287	32,294	2,816	7,328	-	3,114	13,258	16,171	1,586	17,757	
Higginson Volunteer Police	28,785	-	1,767	5,501	8,290	15,558	890	2,315	-	1,087	4,292	5,109	2,384	7,493	
Highfill Volunteer Fire	137,123	-	8,418	26,204	23,415	58,037	4,238	11,028	-	10,123	25,389	24,336	2,679	27,015	
Highfill Volunteer Police	23,574	-	1,447	4,505	10,536	16,488	729	1,896	-	4,006	6,631	4,184	2,373	6,557	
Highland Volunteer Fire	46,403	-	2,849	8,868	16,498	28,215	1,434	3,732	-	297	5,463	8,235	9,398	17,633	
Highway 15 South Volunteer Fire	144,717	-	8,884	27,655	7,642	44,181	4,473	11,639	-	19,069	35,181	25,684	(1,561)	24,123	
Highway 286 East Volunteer Fire	114,245	-	7,014	21,832	1,003	29,849	3,531	9,188	-	4,451	17,170	20,276	(3,453)	16,823	
Highway 70 West FPA	142,434	-	8,744	27,219	28,130	64,093	4,402	11,455	-	7,855	23,712	25,278	2,877	28,155	
Hilltop Fire District# 51	75,336	-	4,625	14,397	2,587	21,609	2,328	6,059	-	13,100	21,487	13,370	(3,311)	10,059	
Hilltop Volunteer Fire	85,659	-	5,259	16,369	7,544	29,172	2,647	6,889	-	2,088	11,624	15,202	1,654	16,856	
Holiday Island Volunteer Fire	86,354	-	5,301	16,502	5,431	27,234	2,669	6,945	-	4,200	13,814	15,326	1,502	16,828	
Holland Volunteer Fire	86,354	-	5,301	16,502	4,232	26,035	2,669	6,945	-	2,430	12,044	15,326	480	15,806	
Hollis Volunteer Fire	29,876	-	1,834	5,709	311	7,854	923	2,403	-	2,191	5,517	5,302	(2,246)	3,056	
Holly Grove Volunteer Fire	86,304	-	5,298	16,493	4,139	25,930	2,667	6,941	-	9,060	18,668	15,317	(338)	14,979	
Holly Grove Volunteer Police	5,856	-	360	1,119	44	1,523	181	471	-	166	818	1,039	(41)	998	
Hon Volunteer Fire	40,298	-	2,474	7,701	-	10,175	1,245	3,241	-	4,017	8,503	7,152	(1,695)	5,457	
Hope Volunteer Fire	17,817	-	1,094	3,405	-	4,499	551	1,433	-	3,279	5,263	3,162	(1,347)	1,815	
Hopewell Fire District	17,271	-	1,060	3,300	17	4,377	534	1,389	-	1,318	3,241	3,065	(1,269)	1,796	
Horatio Volunteer Fire	77,076	-	4,732	14,729	9,425	28,886	2,382	6,199	-	13,407	21,988	13,679	4,104	17,783	
Hot Springs Village Volunteer	115,734	-	7,105	22,117	1,878	31,100	3,577	9,308	-	8,176	21,061	20,540	(2,504)	18,036	
Hoxie Volunteer Fire	93,004	-	5,710	17,773	3,851	27,334	2,874	7,480	-	7,263	17,617	16,506	(922)	15,584	
Hoxie Volunteer Police	6,154	-	378	1,176	159	1,713	190	495	-	2,211	2,896	1,092	(1,270)	(178)	
Hughes Volunteer Fire	50,423	-	3,096	9,636	1,964	14,696	1,558	4,055	-	9,742	15,355	8,949	(7,604)	1,345	
Hughes Volunteer Police	22,035	-	1,353	4,211	7,298	12,862	681	1,772	-	5,092	7,545	3,911	839	4,750	
Humphrey Volunteer Fire	34,541	-	2,121	6,601	34	8,756	1,068	2,778	-	5,853	9,699	6,130	(6,014)	116	
Humphrey Volunteer Police	10,422	-	640	1,992	5,796	8,428	322	838	-	-	1,160	1,850	2,243	4,093	
Huntington Volunteer Fire	74,294	-	4,561	14,198	11,307	30,066	2,296	5,975	-	4,861	13,132	13,185	758	13,943	
Huntington Volunteer Police	-	-	-	-	1,010	1,010	-	-	-	1,768	1,768	-	(147)	(147)	
Huntsville Volunteer Fire	123,228	-	7,565	23,549	12,214	43,328	3,808	9,910	-	16,967	30,685	21,870	(4,587)	17,283	
Huntsville Volunteer Police	40,249	-	2,471	7,692	11,673	21,836	1,244	3,237	-	-	4,481	7,143	6,819	13,962	
Huttig Volunteer Fire	74,840	-	4,594	14,302	1,839	20,735	2,313	6,019	-	7,760	16,092	13,282	(2,115)	11,167	
Imboden Volunteer Fire	78,909	-	4,844	15,080	5,850	25,774	2,439	6,346	-	6,445	15,230	14,004	43	14,047	
Inspiration Point Rural Fire Protection District	51,217	-	3,144	9,787	7,572	20,503	1,583	4,119	-	20	5,722	9,090	3,150	12,240	
Ione Community Fire	30,373	-	1,865	5,804	570	8,239	939	2,443	-	3,362	6,744	5,390	(2,360)	3,030	
Jasper Volunteer Fire	34,293	-	2,105	6,553	2,581	11,239	1,060	2,758	-	10,417	14,235	6,086	(2,006)	4,080	
Johnson Area Volunteer Fire	146,801	-	9,012	28,054	4,577	41,643	4,537	11,806	-	-	16,343	26,054	2,611	28,665	
Johnson County Rfd #1	51,713	-	3,175	9,882	-	13,057	1,598	4,159	-	7,305	13,062	9,178	(6,166)	3,012	
Johnson County Rfd #2	56,576	-	3,473	10,812	3,775	18,060	1,749	4,550	-	4,746	11,045	10,041	238	10,279	
Johnson County Rfd #4	57,569	-	3,534	11,001	3,823	18,358	1,779	4,630	-	760	7,169	10,217	3,832	14,049	
Johnson County Rfd #5	97,768	-	6,002	18,684	-	24,686	3,022	7,863	-	10,488	21,373	17,351	(5,812)	11,539	

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Volunteer

As of and for the Year Ended December 31, 2017

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense		
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		
													Employer Pension Expense	Total Employer Pension Expense	
Johnson County Rfd #7	\$ 51,812	\$ -	\$ 3,181	\$ 9,901	\$ -	\$ 13,082	\$ 1,601	\$ 4,167	\$ -	\$ 7,452	\$ 13,220	\$ 9,195	\$ (3,099)	\$ 6,096	
Johnson County Rfd #8	90,473	-	5,554	17,289	10,673	33,516	2,796	7,276	-	1,788	11,860	16,057	5,691	21,748	
Johnson Volunteer Police	-	-	-	-	-	-	-	-	-	12,054	12,054	-	(13,036)	(13,036)	
Joiner Volunteer Fire	57,569	-	3,534	11,001	-	14,535	1,779	4,630	-	2,979	9,388	10,217	(1,781)	8,436	
Jonesboro Volunteer Police	5,757	-	353	1,100	14,823	16,276	178	463	-	24,047	24,688	1,022	468	1,490	
Joplin Volunteer Fire	98,264	-	6,033	18,778	-	24,811	3,037	7,903	-	4,547	15,487	17,440	(3,181)	14,259	
Judsonia Volunteer Fire	86,105	-	5,286	16,455	8,243	29,984	2,661	6,925	-	1,240	10,826	15,282	3,988	19,270	
Judsonia Volunteer Police	11,812	-	725	2,257	5,895	8,877	365	950	-	3,212	4,527	2,096	2,303	4,399	
Junction City Volunteer Fire	63,127	-	3,875	12,064	63	16,002	1,951	5,077	-	1,224	8,252	11,204	(665)	10,539	
Junction City Volunteer Police	347	-	21	66	201	288	11	28	-	-	39	62	75	137	
Keiser Volunteer Fire	51,812	-	3,181	9,901	-	13,082	1,601	4,167	-	2,920	8,688	9,195	(1,728)	7,467	
Kensett Volunteer Fire	80,597	-	4,948	15,402	1,913	22,263	2,491	6,482	-	4,408	13,381	14,304	(863)	13,441	
Kensett Volunteer Police	18,065	-	1,109	3,452	6,334	10,895	558	1,453	-	9,396	11,407	3,206	2,623	5,829	
Keo Volunteer Fire	28,933	-	1,776	5,529	3,387	10,692	894	2,327	-	7,664	10,885	5,135	52	5,187	
Knoxville Volunteer Fire	50,919	-	3,126	9,731	716	13,573	1,574	4,095	-	14,726	20,395	9,037	(4,785)	4,252	
Krooked Creek Volunteer Fire	68,735	-	4,220	13,135	-	17,355	2,124	5,528	-	24,809	32,461	12,199	(11,937)	262	
Lake City Volunteer Fire	133,352	-	8,187	25,484	14,782	48,453	4,121	10,725	-	-	14,846	23,667	7,269	30,936	
Lake Hamilton Volunteer Fire	131,466	-	8,071	25,123	11,692	44,886	4,063	10,573	-	50,896	65,532	23,332	(17,606)	5,726	
Lake Maumelle Area RFD	114,195	-	7,011	21,823	6,053	34,887	3,529	9,184	-	22,330	35,043	20,267	(2,617)	17,650	
Lake Village Volunteer Fire	104,220	-	6,398	19,916	-	26,314	3,221	8,382	-	5,425	17,028	18,496	(4,177)	14,319	
Lakeview Volunteer Police	6,402	-	393	1,223	3,458	5,074	198	515	-	2,967	3,680	1,136	(968)	168	
Lamar Volunteer Fire	74,790	-	4,591	14,292	4,473	23,356	2,311	6,015	-	7,334	15,660	13,273	158	13,431	
Landis Volunteer Fire	51,812	-	3,181	9,901	8,687	21,769	1,601	4,167	-	4,692	10,460	9,195	(1,111)	8,084	
Lavaca Volunteer Fire	80,894	-	4,966	15,459	-	20,425	2,500	6,506	-	7,521	16,527	14,357	(4,397)	9,960	
Lavaca Volunteer Police	28,636	-	1,758	5,472	1,957	9,187	885	2,303	-	3,911	7,099	5,082	(428)	4,654	
Lawson-Urbana Volunteer Fire	69,083	-	4,241	13,202	2,883	20,326	2,135	5,556	-	836	8,527	12,260	2,768	15,028	
Lazy Acres Volunteer Fire	34,591	-	2,124	6,610	34	8,768	1,069	2,782	-	1,630	5,481	6,139	(1,467)	4,672	
Leachville Volunteer Fire	116,577	-	7,157	22,278	4,056	33,491	3,603	9,375	-	14,545	27,523	20,690	(1,857)	18,833	
Leachville Volunteer Police	596	-	37	114	1,871	2,022	18	48	-	4,656	4,722	106	(2,067)	(1,961)	
Lead Hill Volunteer Fire	80,597	-	4,948	15,402	5,735	26,085	2,491	6,482	-	975	9,948	14,304	3,771	18,075	
Lepanto Volunteer Fire	142,930	-	8,775	27,314	13,645	49,734	4,417	11,495	-	323	16,235	25,367	5,902	31,269	
Leslie Volunteer Fire	80,696	-	4,954	15,421	3,280	23,655	2,494	6,490	-	3,683	12,667	14,322	1,268	15,590	
Lewisville Volunteer Fire	109,729	-	6,736	20,969	15,906	43,611	3,391	8,825	-	-	12,216	19,474	7,673	27,147	
Liberty Volunteer Fire	125,610	-	7,711	24,004	4,373	36,088	3,882	10,102	-	8,132	22,116	22,293	(2,480)	19,813	
Lincoln Volunteer Fire	126,999	-	7,797	24,270	13,230	45,297	3,925	10,214	-	-	14,139	22,539	7,300	29,839	
Linwood-Moscow Volunteer Fire	53,301	-	3,272	10,186	284	13,742	1,647	4,287	-	2,367	8,301	9,460	(2,445)	7,015	
Little Flock Volunteer Fire	101,341	-	6,221	19,366	7,294	32,881	3,132	8,150	-	356	11,638	17,986	2,378	20,364	
Little Flock Volunteer Police	22,680	-	1,392	4,334	4,342	10,068	701	1,824	-	3,843	6,368	4,025	673	4,698	
Lockesburg Volunteer Fire	115,485	-	7,090	22,069	-	29,159	3,569	9,288	-	7,277	20,134	20,496	(3,593)	16,903	
London Rural Volunteer Fire	131,317	-	8,062	25,095	2,306	35,463	4,058	10,561	-	7,387	22,006	23,305	(2,739)	20,566	
Lone Rock Volunteer Fire	85,063	-	5,222	16,256	7,853	29,331	2,629	6,841	-	1,792	11,262	15,097	3,751	18,848	
Lonoke Volunteer Fire	122,731	-	7,535	23,454	-	30,989	3,793	9,870	-	6,228	19,891	21,782	(3,421)	18,361	
Lonoke Volunteer Police	-	-	-	-	-	-	-	-	-	179	179	-	(193)	(193)	

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Volunteer

As of and for the Year Ended December 31, 2017

Employer	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Louann Volunteer Fire	\$ 68,686	\$ -	\$ 4,217	\$ 13,126	\$ 8,234	\$ 25,577	\$ 2,123	\$ 5,524	\$ -	\$ -	\$ 7,647	\$ 12,190	\$ 4,197	\$ 16,387
Lowell Volunteer Fire	40,149	-	2,465	7,673	5,191	15,329	1,241	3,229	-	32,684	37,154	7,126	(8,961)	(1,835)
Lowell Volunteer Police	12,258	-	753	2,343	1,248	4,344	379	986	-	-	1,365	2,176	1,138	3,314
Luxora Volunteer Fire	57,569	-	3,534	11,001	2,339	16,874	1,779	4,630	-	3,186	9,595	10,217	(1,606)	8,611
Lynne Volunteer Fire	76,974	-	4,726	14,710	3,724	23,160	2,379	6,190	-	1,363	9,932	13,661	(45)	13,616
Magazine Volunteer Fire	33,946	-	2,084	6,487	34	8,605	1,049	2,730	-	2,957	6,736	6,025	(2,639)	3,386
Magnolia Volunteer Fire	51,762	-	3,178	9,892	2,696	15,766	1,600	4,163	-	1,303	7,066	9,187	(362)	8,825
Magnolia Volunteer Police	74,244	-	4,558	14,188	10,893	29,639	2,295	5,971	-	2,132	10,398	13,177	2,150	15,327
Malvern Volunteer Fire	34,194	-	2,099	6,534	2,717	11,350	1,057	2,750	-	1,248	5,055	6,069	(259)	5,810
Mammoth Spring Volunteer Fire	105,758	-	6,493	20,210	6,501	33,204	3,269	8,505	-	10,890	22,664	18,770	2,105	20,875
Manila Volunteer Fire	99,356	-	6,100	18,987	6,000	31,087	3,071	7,991	-	12,057	23,119	17,633	(2,308)	15,325
Manila Volunteer Police	5,360	-	329	1,024	691	2,044	166	431	-	7,508	8,105	951	(2,800)	(1,849)
Mansfield Volunteer Fire	52,457	-	3,220	10,025	1,592	14,837	1,621	4,219	-	4,474	10,314	9,310	(663)	8,647
Mansfield Volunteer Police	5,757	-	353	1,100	3,112	4,565	178	463	-	927	1,568	1,022	176	1,198
Marble Volunteer Fire	34,541	-	2,121	6,601	34	8,756	1,068	2,778	-	2,658	6,504	6,130	(2,558)	3,572
Marianna Volunteer Fire	97,619	-	5,993	18,655	-	24,648	3,017	7,851	-	13,385	24,253	17,325	(8,066)	9,259
Marianna Volunteer Police	5,558	-	341	1,062	889	2,292	172	447	-	6,802	7,421	986	(1,634)	(648)
Marion Volunteer Fire	143,426	-	8,805	27,409	9,651	45,865	4,433	11,535	-	45,260	61,228	25,455	(7,632)	17,823
Marion Volunteer Police	35,385	-	2,172	6,762	3,284	12,218	1,094	2,846	-	7,631	11,571	6,280	(3,706)	2,574
Marked Tree Volunteer Fire	149,431	-	9,174	28,556	18,682	56,412	4,618	12,018	-	668	17,304	26,520	7,175	33,695
Marmaduke Volunteer Fire	96,874	-	5,947	18,513	2,240	26,700	2,994	7,791	-	8,190	18,975	17,193	(1,608)	15,585
Marmaduke Volunteer Police	1,737	-	107	332	2,098	2,537	54	140	-	2,362	2,556	308	299	607
Marshall Volunteer Fire	104,766	-	6,432	20,021	353	26,806	3,238	8,426	-	9,063	20,727	18,593	(3,435)	15,158
Marshall Volunteer Police	11,514	-	707	2,200	4,068	6,975	356	926	-	139	1,421	2,043	2,326	4,369
Marvell Volunteer Fire	108,934	-	6,688	20,817	3,328	30,833	3,367	8,761	-	4,521	16,649	19,333	1,894	21,227
Marvell Volunteer Police	28,338	-	1,740	5,415	-	7,155	876	2,279	-	5,929	9,084	5,029	(3,931)	1,098
Maumelle Volunteer Fire	91,316	-	5,606	17,451	-	23,057	2,822	7,344	-	23,567	33,733	16,206	(11,099)	5,107
Mayflower Volunteer Fire	53,500	-	3,284	10,224	2,929	16,437	1,653	4,303	-	6,534	12,490	9,495	(463)	9,032
Mayflower Volunteer Police	23,673	-	1,453	4,524	6,094	12,071	732	1,904	-	1,866	4,502	4,201	3,332	7,533
Maynard Volunteer Fire	58,165	-	3,571	11,115	6,138	20,824	1,798	4,678	-	13,584	20,060	10,323	(7,131)	3,192
McCrary Volunteer Fire	143,923	-	8,836	27,504	2,274	38,614	4,448	11,575	-	2,407	18,430	25,543	(118)	25,425
McCrary Volunteer Police	11,514	-	707	2,200	5,775	8,682	356	926	-	6,538	7,820	2,043	1,928	3,971
McGehee Volunteer Fire	122,235	-	7,504	23,359	17,798	48,661	3,778	9,830	-	2,014	15,622	21,694	6,771	28,465
McGehee Volunteer Police	-	-	-	-	964	964	-	-	-	5,496	5,496	-	(1,418)	(1,418)
McNeil Volunteer Fire	74,840	-	4,594	14,302	2,096	20,992	2,313	6,019	-	6,723	15,055	13,282	(3,100)	10,182
McRae Volunteer Fire	79,654	-	4,890	15,222	7,429	27,541	2,462	6,406	-	3,962	12,830	14,137	2,326	16,463
McRae Volunteer Police	-	-	-	-	-	-	-	-	-	2,065	2,065	-	(1,219)	(1,219)
Melbourne Volunteer Fire	92,160	-	5,658	17,612	2,057	25,327	2,848	7,412	-	6,699	16,959	16,356	(3,052)	13,304
Melrose Volunteer Fire	52,011	-	3,193	9,939	6,570	19,702	1,607	4,183	-	3,896	9,686	9,231	827	10,058
Mena Volunteer Fire	109,927	-	6,749	21,007	56,857	84,613	3,397	8,841	-	37,957	50,195	19,509	(857)	18,652
Midland Volunteer Fire	61,936	-	3,802	11,836	9,478	25,116	1,914	4,981	-	7,695	14,590	10,992	253	11,245
Mineral Springs Volunteer Fire	65,162	-	4,000	12,453	587	17,040	2,014	5,241	-	6,319	13,574	11,565	(1,762)	9,803
Monette Volunteer Fire	88,785	-	5,451	16,967	12,496	34,914	2,744	7,140	-	7,818	17,702	15,757	(33)	15,724

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Volunteer

As of and for the Year Ended December 31, 2017

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense		
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		
													Contributions and Proportionate Share of Contributions	Total Employer Pension Expense	
Monticello Volunteer Fire	\$ 54,244	\$ -	\$ 3,330	\$ 10,366	\$ -	\$ 13,696	\$ 1,676	\$ 4,362	\$ -	\$ 12,511	\$ 18,549	\$ 9,627	\$ (6,214)	\$ 3,413	
Montrose Volunteer Fire	39,852	-	2,447	7,616	1,773	11,836	1,232	3,205	-	7,417	11,854	7,073	(875)	6,198	
Morning Star FPA	101,689	-	6,243	19,433	29,537	55,213	3,143	8,178	-	-	11,321	18,047	13,630	31,677	
Morning Star Volunteer Fire	45,609	-	2,800	8,716	85	11,601	1,410	3,668	-	1,082	6,160	8,094	(548)	7,546	
Moro Volunteer Fire	23,028	-	1,414	4,401	-	5,815	712	1,852	-	2,425	4,989	4,087	(1,445)	2,642	
Morrilton Volunteer Fire	172,707	-	10,603	33,004	3,293	46,900	5,338	13,890	-	2,091	21,319	30,651	2,668	33,319	
Morrow Volunteer Fire	69,083	-	4,241	13,202	3,114	20,557	2,135	5,556	-	-	7,691	12,260	1,549	13,809	
Mount Holly Volunteer Fire	102,284	-	6,279	19,547	15,035	40,861	3,161	8,226	-	-	11,387	18,153	6,252	24,405	
Mount Ida Volunteer Fire	67,098	-	4,119	12,822	7,223	24,164	2,074	5,396	-	-	7,470	11,908	3,848	15,756	
Mountain Home Volunteer Fire	52,160	-	3,202	9,968	10,706	23,876	1,612	4,195	-	9,792	15,599	9,257	1,681	10,938	
Mountain Home Volunteer Police	50,472	-	3,099	9,645	5,954	18,698	1,560	4,059	-	1,433	7,052	8,958	2,858	11,816	
Mountain View Volunteer Fire	139,853	-	8,586	26,726	5,693	41,005	4,322	11,247	-	3,680	19,249	24,820	(1,742)	23,078	
Mountain View Volunteer Police	23,574	-	1,447	4,505	897	6,849	729	1,896	-	9,762	12,387	4,184	(3,938)	246	
Mountainburg Volunteer Fire	200,549	-	12,312	38,325	6,480	57,117	6,198	16,129	-	7,714	30,041	35,592	(3,131)	32,461	
Mountainburg Volunteer Police	61,241	-	3,760	11,703	27,356	42,819	1,893	4,925	-	-	6,818	10,869	12,767	23,636	
Mt Judea Area Volunteer Fire	132,409	-	8,129	25,303	9,144	42,576	4,092	10,649	-	1,452	16,193	23,499	2,677	26,176	
Mulberry Volunteer Fire	160,647	-	9,862	30,700	7,077	47,639	4,965	12,920	-	-	17,885	28,511	3,324	31,835	
Murfreesboro Volunteer Fire	75,088	-	4,610	14,349	-	18,959	2,321	6,039	-	3,395	11,755	13,326	(1,924)	11,402	
Nashville Volunteer Fire	115,088	-	7,065	21,993	474	29,532	3,557	9,256	-	1,422	14,235	20,425	(79)	20,346	
Natural Dam Volunteer Fire	23,028	-	1,414	4,401	-	5,815	712	1,852	-	10,208	12,772	4,087	(5,145)	(1,058)	
New Blaine Rural Volunteer Fire	123,972	-	7,611	23,691	22,307	53,609	3,831	9,970	-	4,318	18,119	22,002	4,087	26,089	
Newark Volunteer Fire	120,845	-	7,419	23,094	18,051	48,564	3,735	9,719	-	48	13,502	21,447	9,788	31,235	
Newport Volunteer Fire	63,822	-	3,918	12,196	-	16,114	1,972	5,133	-	8,610	15,715	11,327	(4,376)	6,951	
Newport Volunteer Police	17,519	-	1,076	3,348	1,888	6,312	541	1,409	-	4,223	6,173	3,109	(1,297)	1,812	
Nimrod/Aplin Volunteer Fire	57,172	-	3,510	10,926	31,911	46,347	1,767	4,598	-	-	6,365	10,147	12,309	22,456	
Nob Hill Volunteer Fire	121,044	-	7,431	23,132	16,559	47,122	3,741	9,735	-	5,178	18,654	21,482	1,893	23,375	
Norman Volunteer Fire	51,812	-	3,181	9,901	52	13,134	1,601	4,167	-	907	6,675	9,195	(509)	8,686	
Norphlet Volunteer Fire	92,905	-	5,704	17,754	2,703	26,161	2,871	7,472	-	1,520	11,863	16,488	(575)	15,913	
Norphlet Volunteer Police	11,514	-	707	2,200	1,022	3,929	356	926	-	169	1,451	2,043	1,025	3,068	
North Crossett Volunteer Fire	103,227	-	6,337	19,727	7,276	33,340	3,190	8,302	-	3,309	14,801	18,320	(466)	17,854	
North Pulaski FPD	156,528	-	9,609	29,913	-	39,522	4,838	12,588	-	8,900	26,326	27,780	(5,070)	22,710	
Northeast Benton Co.	185,710	-	11,401	35,489	22,348	69,238	5,740	14,935	-	7,161	27,836	32,959	4,988	37,947	
Northeast Greene County Fire District	166,752	-	10,237	31,866	43,324	85,427	5,154	13,411	-	5,984	24,549	29,594	10,845	40,439	
Northeast Lakeside Volunteer Fire	74,989	-	4,604	14,330	356	19,290	2,318	6,031	-	9,333	17,682	13,309	(3,462)	9,847	
Northeast Saline County Fire	33,052	-	2,029	6,316	5,703	14,048	1,022	2,658	-	3,146	6,826	5,866	4,643	10,509	
Northside Volunteer Fire (15318)	57,569	-	3,534	11,001	-	14,535	1,779	4,630	-	6,437	12,846	10,217	(3,087)	7,130	
Northside Volunteer Fire (15296)	126,354	-	7,757	24,146	15,594	47,497	3,905	10,162	-	-	14,067	22,425	6,310	28,735	
Oak Grove Fire Protection Dist. #25	119,009	-	7,306	22,743	45,075	75,124	3,678	9,571	-	-	13,249	21,121	24,316	45,437	
Oak Grove Volunteer Fire	23,028	-	1,414	4,401	-	5,815	712	1,852	-	8,720	11,284	4,087	(5,111)	(1,024)	
Oil Trough Volunteer Fire	147,198	-	9,037	28,130	11,532	48,699	4,549	11,838	-	4,507	20,894	26,124	(169)	25,955	
Ola Volunteer Fire	69,083	-	4,241	13,202	1,883	19,326	2,135	5,556	-	6,311	14,002	12,260	(2,991)	9,269	
Ola Volunteer Police	5,807	-	356	1,110	2,935	4,401	179	467	-	6,656	7,302	1,031	(1,362)	(331)	
Oppelo Volunteer Fire	98,165	-	6,026	18,759	6,127	30,912	3,034	7,895	-	3,337	14,266	17,422	622	18,044	
Osceola Volunteer Fire	46,154	-	2,833	8,820	4,465	16,118	1,426	3,712	-	11,883	17,021	8,191	(90)	8,101	

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Volunteer

As of and for the Year Ended December 31, 2017

Employer	Net Pension Liability	Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense		
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions			
													Contributions and Proportionate Share of Contributions	Total Employer Pension Expense		
Osceola Volunteer Police	\$ 29,033	\$ -	\$ 1,782	\$ 5,548	\$ 3,125	\$ 10,455	\$ 897	\$ 2,335	\$ -	\$ 125	\$ 3,357	\$ 5,153	\$ 1,068	\$ 6,221		
Ouachita Co FD #1	71,316	-	4,378	13,629	2,118	20,125	2,204	5,735	-	10,637	18,576	12,657	(1,958)	10,699		
Oxley Volunteer Fire	46,055	-	2,827	8,801	12,511	24,139	1,423	3,704	-	125	5,252	8,174	4,726	12,900		
Ozark Volunteer Fire	125,758	-	7,720	24,032	6,702	38,454	3,887	10,114	-	8,720	22,721	22,319	2,667	24,986		
Ozark Volunteer Police	45,559	-	2,797	8,706	6,245	17,748	1,408	3,664	-	942	6,014	8,086	3,119	11,205		
Pangburn Volunteer Fire	110,572	-	6,788	21,130	4,188	32,106	3,417	8,893	-	10,237	22,547	19,624	570	20,194		
Pangburn Volunteer Police	298	-	18	57	184	259	9	24	-	23	56	53	64	117		
Paragould Volunteer Fire	29,231	-	1,795	5,586	6,045	13,426	903	2,351	-	92	3,346	5,188	3,473	8,661		
Paragould Volunteer Police	40,398	-	2,480	7,720	7,396	17,596	1,249	3,249	-	2,473	6,971	7,170	6,725	13,895		
Paris Volunteer Fire	92,656	-	5,688	17,707	2,264	25,659	2,864	7,452	-	2,331	12,647	16,444	(716)	15,728		
Parkin Volunteer Fire	69,083	-	4,241	13,202	10,495	27,938	2,135	5,556	-	13,447	21,138	12,260	(176)	12,084		
Parks Volunteer Fire	27,891	-	1,712	5,330	29	7,071	862	2,243	-	1,992	5,097	4,950	(1,528)	3,422		
Parthenon Volunteer Fire	51,812	-	3,181	9,901	-	13,082	1,601	4,167	-	9,399	15,167	9,195	(5,321)	3,874		
Patterson Volunteer Fire	80,051	-	4,914	15,298	5,611	25,823	2,474	6,438	-	3,792	12,704	14,207	377	14,584		
Patterson Volunteer Police	11,514	-	707	2,200	824	3,731	356	926	-	3,322	4,604	2,043	(365)	1,678		
Pea Ridge Volunteer Fire	165,065	-	10,133	31,544	2,875	44,552	5,101	13,275	-	29,662	48,038	29,295	(8,148)	21,147		
Pea Ridge Volunteer Police	5,757	-	353	1,100	2,095	3,548	178	463	-	69	710	1,022	1,167	2,189		
Peel Volunteer Fire & Rescue	82,185	-	5,045	15,706	-	20,751	2,540	6,610	-	3,829	12,979	14,586	(1,750)	12,836		
Perla Volunteer Police	-	-	-	-	-	-	-	-	-	2,113	2,113	-	(1,222)	(1,222)		
Perryville Volunteer Fire	86,354	-	5,301	16,502	2,431	24,234	2,669	6,945	-	5,871	15,485	15,326	(2,130)	13,196		
Philadelphia Volunteer Fire	81,589	-	5,009	15,592	302	20,903	2,522	6,562	-	5,587	14,671	14,480	(2,121)	12,359		
Piggott Volunteer Fire	115,138	-	7,068	22,003	1,734	30,805	3,558	9,260	-	11,445	24,263	20,434	(3,796)	16,638		
Pine Bluff Volunteer Police	79,703	-	4,893	15,231	5,167	25,291	2,463	6,410	-	426	9,299	14,145	1,551	15,696		
Pine Ridge Volunteer Fire	34,541	-	2,121	6,601	34	8,756	1,068	2,778	-	605	4,451	6,130	(339)	5,791		
Pine Village Volunteer Fire	74,046	-	4,546	14,150	-	18,696	2,288	5,955	-	8,327	16,570	13,141	(3,407)	9,734		
Pineville Volunteer Fire	145,759	-	8,948	27,855	18,581	55,384	4,505	11,722	-	-	16,227	25,869	10,123	35,992		
Plainview Volunteer Fire	115,982	-	7,120	22,164	-	29,284	3,585	9,328	-	3,799	16,712	20,584	(2,269)	18,315		
Pleasant Plains Volunteer Fire	131,962	-	8,101	25,218	8,195	41,514	4,078	10,613	-	1,365	16,056	23,420	5,252	28,672		
Plumerville Volunteer Fire	86,949	-	5,338	16,616	1,990	23,944	2,687	6,993	-	5,069	14,749	15,431	(3,871)	11,560		
Pocahontas Volunteer Fire	97,967	-	6,014	18,721	2,059	26,794	3,028	7,879	-	3,736	14,643	17,387	(1,902)	15,485		
Pocahontas Volunteer Police	17,916	-	1,100	3,424	2,092	6,616	554	1,441	-	2,036	4,031	3,180	941	4,121		
Ponca Volunteer Fire	45,509	-	2,794	8,697	46	11,537	1,407	3,660	-	1,124	6,191	8,077	(570)	7,507		
Portland Volunteer Fire	34,393	-	2,111	6,572	34	8,717	1,063	2,766	-	689	4,518	6,104	(371)	5,733		
Pottsville Volunteer Fire	92,756	-	5,694	17,726	5,680	29,100	2,867	7,460	-	7,612	17,939	16,462	(49)	16,413		
Pottsville Volunteer Police	5,757	-	353	1,100	366	1,819	178	463	-	7,693	8,334	1,022	(3,899)	(2,877)		
Prairie Grove Volunteer Fire	127,496	-	7,827	24,364	1,748	33,939	3,940	10,254	-	4,306	18,500	22,627	(3,249)	19,378		
Prairie Grove Volunteer Police	22,482	-	1,380	4,296	9,532	15,208	695	1,808	-	1,075	3,578	3,990	2,431	6,421		
Prescott Volunteer Fire	80,051	-	4,914	15,298	82	20,294	2,474	6,438	-	2,752	11,664	14,207	(2,020)	12,187		
Pulaski Co. Volunteer Fire	57,222	-	3,513	10,935	2,249	16,697	1,768	4,602	-	17,175	23,545	10,155	(6,125)	4,030		
Pyatt Rural Fire & Def. Assoc.	74,840	-	4,594	14,302	2,475	21,371	2,313	6,019	-	1,402	9,734	13,282	(473)	12,809		
Quail Creek Volunteer Fire	39,008	-	2,395	7,454	21,608	31,457	1,206	3,137	-	-	4,343	6,923	8,388	15,311		
Ravenden Volunteer Fire	80,597	-	4,948	15,402	3,916	24,266	2,491	6,482	-	-	8,973	14,304	2,590	16,894		
Rector Volunteer Fire	139,357	-	8,555	26,631	14,023	49,209	4,307	11,207	-	974	16,488	24,732	7,452	32,184		

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Volunteer

As of and for the Year Ended December 31, 2017

Employer	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	
													Employer	Total Employer Pension Expense
\$ 17,469	\$ -	\$ 1,072	\$ 3,338	\$ 7,072	\$ 11,482	\$ 540	\$ 1,405	\$ -	\$ 1,633	\$ 3,578	\$ 3,100	\$ 2,321	\$ 5,421	
Redfield Volunteer Fire	127,198	-	7,809	24,308	4,971	37,088	3,931	10,230	-	12,794	26,955	22,574	(8,743)	13,831
Redfield Volunteer Police	11,762	-	722	2,248	15	2,985	364	946	-	1,133	2,443	2,087	(1,217)	870
Richwood Volunteer Fire	40,298	-	2,474	7,701	1,986	12,161	1,245	3,241	-	4,807	9,293	7,152	(1,510)	5,642
Rison Volunteer Fire	75,485	-	4,634	14,425	-	19,059	2,333	6,071	-	13,756	22,160	13,397	(7,871)	5,526
Riverdale Volunteer Fire	40,298	-	2,474	7,701	40	10,215	1,245	3,241	-	706	5,192	7,152	(396)	6,756
Rockport Volunteer Fire	86,006	-	5,280	16,436	17,568	39,284	2,658	6,917	-	-	9,575	15,264	16,524	31,788
Rondo Volunteer Fire	11,514	-	707	2,200	11	2,918	356	926	-	202	1,484	2,043	(112)	1,931
Rose Bud Volunteer Fire	92,110	-	5,655	17,602	1,771	25,028	2,847	7,408	-	4,921	15,176	16,347	(636)	15,711
Ross Van Ness – Wellford Volunteer Fire	92,110	-	5,655	17,602	3,647	26,904	2,847	7,408	-	1,115	11,370	16,347	3,485	19,832
Round Mountain Volunteer Fire	114,791	-	7,047	21,937	3,636	32,620	3,548	9,232	-	19,204	31,984	20,372	(3,547)	16,825
Ruddell Hill Volunteer Fire	53,152	-	3,263	10,157	13,604	27,024	1,643	4,275	-	15,708	21,626	9,433	7,657	17,090
Rudd's Crossing Volunteer Fire	63,326	-	3,888	12,102	1,666	17,656	1,957	5,093	-	821	7,871	11,239	587	11,826
Russell Volunteer Fire	107,247	-	6,584	20,495	15,635	42,714	3,315	8,625	-	80	12,020	19,034	7,312	26,346
Salem Volunteer Fire	127,148	-	7,806	24,298	128	32,232	3,930	10,226	-	3,003	17,159	22,566	(2,294)	20,272
Salem Volunteer Police	-	-	-	-	-	-	-	-	-	1,007	1,007	-	(1,091)	(1,091)
Salem-Saline County Volunteer	138,315	-	8,491	26,432	6,851	41,774	4,275	11,124	-	9,615	25,014	24,547	2,294	26,841
Saratoga Volunteer Fire	23,028	-	1,414	4,401	23	5,838	712	1,852	-	404	2,968	4,087	(226)	3,861
Sardis Fire Protection District	86,502	-	5,310	16,531	2,459	24,300	2,673	6,957	-	3,658	13,288	15,352	(3,000)	12,352
Scotland Area Fire & Emergency	103,624	-	6,362	19,803	57,875	84,040	3,203	8,334	-	-	11,537	18,391	22,312	40,703
Scott Volunteer Fire	51,663	-	3,172	9,873	1,889	14,934	1,597	4,155	-	13,243	18,995	9,169	(3,439)	5,730
Scranton Rural Volunteer Fire	97,024	-	5,956	18,541	405	24,902	2,999	7,803	-	4,884	15,686	17,219	(1,400)	15,819
SE Jefferson Co. Volunteer Fire	62,532	-	3,839	11,950	10,793	26,582	1,933	5,029	-	5,459	12,421	11,098	(300)	10,798
Searcy Volunteer Fire	11,514	-	707	2,200	11	2,918	356	926	-	202	1,484	2,043	(112)	1,931
Searcy Volunteer Police	51,812	-	3,181	9,901	18,027	31,109	1,601	4,167	-	-	5,768	9,195	8,116	17,311
Sedgwick Fire Improvement Dist.	47,246	-	2,901	9,029	6,754	18,684	1,460	3,800	-	2,167	7,427	8,385	257	8,642
Shady Grove Fire & Rescue	52,308	-	3,211	9,996	52	13,259	1,617	4,207	-	1,601	7,425	9,283	(1,463)	7,820
Shannon Hills Volunteer Fire	85,361	-	5,240	16,312	6,182	27,734	2,638	6,865	-	18,961	28,464	15,149	(4,092)	11,057
Shannon Hills Volunteer Police	40,149	-	2,465	7,673	11,183	21,321	1,241	3,229	-	-	4,470	7,126	5,723	12,849
Shaw Volunteer Fire Protection	75,683	-	4,646	14,463	10,199	29,308	2,339	6,087	-	1,555	9,981	13,432	6,123	19,555
Sheridan Volunteer Fire	182,881	-	11,227	34,949	14,304	60,480	5,652	14,708	-	12,441	32,801	32,457	4,552	37,009
Siloam Springs Volunteer Fire	22,035	-	1,353	4,211	7,812	13,376	681	1,772	-	7,132	9,585	3,911	1,845	5,756
Siloam Springs Volunteer Police	-	-	-	-	-	-	-	-	-	1,159	1,159	-	(1,255)	(1,255)
Sixth District Volunteer Fire	116,329	-	7,142	22,231	9,530	38,903	3,595	9,356	-	658	13,609	20,646	3,025	23,671
Smackover Volunteer Fire	115,138	-	7,068	22,003	2,018	31,089	3,558	9,260	-	1,810	14,628	20,434	8	20,442
Smackover Volunteer Police	-	-	-	-	73	73	-	-	-	151	151	-	(5)	(5)
Smyrna Volunteer Fire	51,812	-	3,181	9,901	-	13,082	1,601	4,167	-	9,824	15,592	9,195	(4,339)	4,856
Snowball Volunteer Fire	80,200	-	4,924	15,326	3,987	24,237	2,479	6,450	-	4,787	13,716	14,233	262	14,495
South Carroll Co. Fire Assoc.	86,899	-	5,335	16,607	5,608	27,550	2,686	6,989	-	4,241	13,916	15,423	(578)	14,845
South Greene County Volunteer Fire	119,902	-	7,361	22,913	8,063	38,337	3,706	9,643	-	11,934	25,283	21,280	(2,361)	18,919
South Mountain Volunteer Fire	51,812	-	3,181	9,901	-	13,082	1,601	4,167	-	5,011	10,779	9,195	(2,950)	6,245
Southbend Volunteer Fire	67,198	-	4,125	12,841	4,925	21,891	2,077	5,404	-	4,595	12,076	11,926	(3,113)	8,813
Southridge Volunteer Fire	1,638	-	101	313	946	1,360	51	132	-	-	183	291	355	646
Southside Volunteer Fire	145,263	-	8,918	27,760	10,036	46,714	4,489	11,682	-	1,215	17,386	25,781	3,908	29,689
Sparkman Volunteer Fire	69,033	-	4,238	13,192	214	17,644	2,134	5,552	-	9,237	16,923	12,252	(4,522)	7,730

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Volunteer

As of and for the Year Ended December 31, 2017

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense		
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		
													Contributions of Employer	Total Employer Pension Expense	
Sparkman Volunteer Police	\$ 11,861	\$ -	\$ 728	\$ 2,267	\$ -	\$ 2,995	\$ 367	\$ 954	\$ -	\$ 5,397	\$ 6,718	\$ 2,105	\$ (2,556)	\$ (451)	
St. Francis Volunteer Fire	23,028	-	1,414	4,401	23	5,838	712	1,852	-	1,474	4,038	4,087	(1,385)	2,702	
Stamps Volunteer Fire	114,542	-	7,032	21,889	2,246	31,167	3,540	9,212	-	4,894	17,646	20,328	572	20,900	
Star City Volunteer Fire	115,138	-	7,068	22,003	6,077	35,148	3,558	9,260	-	4,700	17,518	20,434	4,775	25,209	
Star City Volunteer Police	-	-	-	-	4,331	4,331	-	-	-	10,245	10,245	-	(1,455)	(1,455)	
Stephens Volunteer Fire	70,274	-	4,314	13,429	3,009	20,752	2,172	5,652	-	287	8,111	12,472	867	13,339	
Strawberry Volunteer Fire	86,105	-	5,286	16,455	8,514	30,255	2,661	6,925	-	2,274	11,860	15,282	1,709	16,991	
Strickler Volunteer Fire	46,055	-	2,827	8,801	-	11,628	1,423	3,704	-	2,901	8,028	8,174	(1,677)	6,497	
Strong Volunteer Fire	86,354	-	5,301	16,502	87	21,890	2,669	6,945	-	3,564	13,178	15,326	(3,067)	12,259	
Stuttgart Volunteer Fire	11,812	-	725	2,257	3,738	6,720	365	950	-	10,493	11,808	2,096	(2,545)	(449)	
Sulphur Springs Volunteer Fire	50,323	-	3,089	9,617	23,455	36,161	1,555	4,047	-	10,420	16,022	8,931	5,124	14,055	
Sulphur Springs Volunteer Police	-	-	-	-	2,547	2,547	-	-	-	5,870	5,870	-	(525)	(525)	
Summit Volunteer Fire	64,219	-	3,942	12,272	2,960	19,174	1,985	5,165	-	11,761	18,911	11,397	(5,151)	6,246	
Sunnyland Rural Volunteer Fire	69,083	-	4,241	13,202	5,286	22,729	2,135	5,556	-	-	7,691	12,260	2,803	15,063	
Sunset Rural Volunteer Fire	51,812	-	3,181	9,901	165	13,247	1,601	4,167	-	3,097	8,865	9,195	(2,811)	6,384	
Sweet Home Volunteer Fire	26,303	-	1,615	5,026	14,827	21,468	813	2,115	-	-	2,928	4,668	5,672	10,340	
Swifton Volunteer Fire	86,155	-	5,289	16,464	371	22,124	2,663	6,929	-	6,375	15,967	15,290	(2,358)	12,932	
Swifton Volunteer Police	99	-	6	19	57	82	3	8	-	-	11	18	21	39	
Taylor Volunteer Fire	62,830	-	3,857	12,007	485	16,349	1,942	5,053	-	7,590	14,585	11,151	(4,324)	6,827	
Texarkana Volunteer Police	99	-	6	19	57	82	3	8	-	-	11	18	21	39	
Thornton Volunteer Fire	40,298	-	2,474	7,701	2,113	12,288	1,245	3,241	-	1,638	6,124	7,152	(243)	6,909	
Tillar Volunteer Fire	58,611	-	3,598	11,201	2,939	17,738	1,811	4,714	-	4,225	10,750	10,402	(1,490)	8,912	
Timbo Volunteer Fire	78,612	-	4,826	15,023	10,035	29,884	2,430	6,322	-	5,458	14,210	13,952	3,576	17,528	
Tinsman Volunteer Fire	34,293	-	2,105	6,553	-	8,658	1,060	2,758	-	2,872	6,690	6,086	(1,619)	4,467	
Tontitown Area Volunteer Fire	153,749	-	9,439	29,381	15,808	54,628	4,752	12,365	-	3,320	20,437	27,287	4,706	31,993	
Tontitown Volunteer Fire	596	-	37	114	9,678	9,829	18	48	-	20,101	20,167	106	(1,032)	(926)	
Tontitown Volunteer Police	61,440	-	3,772	11,741	14,599	30,112	1,899	4,941	-	11,833	18,673	10,904	6,363	17,267	
Town of St. Charles Volunteer Fire	63,078	-	3,872	12,054	35,447	51,373	1,949	5,073	-	-	7,022	11,195	13,594	24,789	
Tracy Area Volunteer Fire	95,634	-	5,871	18,276	468	24,615	2,956	7,691	-	4,267	14,914	16,973	(3,565)	13,408	
Trumann Volunteer Fire	85,212	-	5,231	16,284	5,240	26,755	2,634	6,853	-	-	9,487	15,123	3,562	18,685	
Trumann Volunteer Police	596	-	37	114	2,985	3,136	18	48	-	6,327	6,393	106	(180)	(74)	
Tuckerman Volunteer Fire	103,029	-	6,325	19,689	2,539	28,553	3,184	8,286	-	8,360	19,830	18,285	(451)	17,834	
Tuckerman Volunteer Police	17,817	-	1,094	3,405	3,943	8,442	551	1,433	-	3,924	5,908	3,162	(154)	3,008	
Tull Fire & Rescue	63,326	-	3,888	12,102	3,691	19,681	1,957	5,093	-	7,379	14,429	11,239	(783)	10,456	
Turrell Volunteer Fire	6,700	-	411	1,280	482	2,173	207	539	-	1,058	1,804	1,189	(962)	227	
Tyrone Volunteer Fire	81,738	-	5,018	15,620	595	21,233	2,526	6,574	-	7,250	16,350	14,507	(2,105)	12,402	
Tyrone Volunteer Police	397	-	24	76	-	100	12	32	-	4,053	4,097	70	(2,261)	(2,191)	
Umpire Volunteer Fire	51,812	-	3,181	9,901	3,419	16,501	1,601	4,167	-	11,482	17,250	9,195	(4,434)	4,761	
Valley Springs Volunteer Fire	77,172	-	4,738	14,748	3,371	22,857	2,385	6,206	-	13,451	22,042	13,696	(2,169)	11,527	
Van Buren Volunteer Police	33,698	-	2,069	6,440	5,403	13,912	1,041	2,710	-	7,133	10,884	5,981	(2,685)	3,296	
Vandervoort Rural Volunteer Fire	69,083	-	4,241	13,202	69	17,512	2,135	5,556	-	1,210	8,901	12,260	(677)	11,583	
Velvet Ridge Fire Protection District	69,083	-	4,241	13,202	8,538	25,981	2,135	5,556	-	2,948	10,639	12,260	820	13,080	
Vilonia Volunteer Fire	165,908	-	10,185	31,705	-	41,890	5,128	13,343	-	4,588	23,059	29,445	(2,868)	26,577	
Vilonia Volunteer Police	18,214	-	1,118	3,481	10,953	15,552	563	1,465	-	9,489	11,517	3,232	3,352	6,584	
Viola Volunteer Fire	48,189	-	2,958	9,209	-	12,167	1,489	3,876	-	12,779	18,144	8,552	(6,195)	2,357	
Wabbaseka Volunteer Fire	34,988	-	2,148	6,686	34	8,868	1,081	2,814	-	347	4,242	6,210	(242)	5,968	

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Volunteer

As of and for the Year Ended December 31, 2017

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense		
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual	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	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between	Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense	
			Investment Earnings on Pension Plan Investments		Investment Earnings on Pension Plan Investments			Employer							
Waldo Volunteer Fire	\$ 45,162	\$ -	\$ 2,773	\$ 8,630	\$ -	\$ 11,403	\$ 1,396	\$ 3,632	\$ -	\$ 37,058	\$ 42,086	\$ 8,015	\$ (16,058)	\$ (8,043)	
Waldo Volunteer Police	5,757	-	353	1,100	-	1,453	178	463	-	11,655	12,296	1,022	(6,231)	(5,209)	
Waldron Volunteer Fire	103,674	-	6,365	19,812	-	26,177	3,204	8,338	-	7,232	18,774	18,400	(3,578)	14,822	
Walnut Ridge Volunteer Fire	82,433	-	5,061	15,753	6,295	27,109	2,548	6,629	-	13,320	22,497	14,630	(76)	14,554	
Walnut Ridge Volunteer Police	23,623	-	1,450	4,514	6,104	12,068	730	1,900	-	3,665	6,295	4,193	53	4,246	
Ward Volunteer Fire	63,326	-	3,888	12,102	63	16,053	1,957	5,093	-	4,153	11,203	11,239	(3,912)	7,327	
Ward Volunteer Police	28,785	-	1,767	5,501	29	7,297	890	2,315	-	1,529	4,734	5,109	(1,393)	3,716	
Warren Volunteer Fire	179,258	-	11,005	34,256	2,178	47,439	5,540	14,416	-	5,009	24,965	31,814	(591)	31,223	
Washington Volunteer Fire	23,028	-	1,414	4,401	-	5,815	712	1,852	-	3,712	6,276	4,087	(1,524)	2,563	
Water Valley Volunteer Fire	91,763	-	5,633	17,536	-	23,169	2,836	7,380	-	7,249	17,465	16,286	(3,505)	12,781	
Watson Chapel Volunteer Fire	108,041	-	6,633	20,647	-	27,280	3,339	8,689	-	14,265	26,293	19,175	(7,511)	11,664	
Wedington Volunteer Fire	154,543	-	9,488	29,533	5,423	44,444	4,776	12,429	-	12,015	29,220	27,428	(870)	26,558	
Weiner Volunteer Fire	70,572	-	4,332	13,486	19	17,837	2,181	5,676	-	11,037	18,894	12,525	(9,563)	2,962	
Wescon Volunteer Fire	127,198	-	7,809	24,308	11,289	43,406	3,931	10,230	-	153	14,314	22,574	5,224	27,798	
Wesley Volunteer Fire	68,537	-	4,208	13,097	8,795	26,100	2,118	5,512	-	3,537	11,167	12,164	(429)	11,735	
West Fork Volunteer Fire	202,286	-	12,419	38,657	36,416	87,492	6,252	16,268	-	15,399	37,919	35,901	5,893	41,794	
West Fork Volunteer Police	40,249	-	2,471	7,692	12,285	22,448	1,244	3,237	-	-	4,481	7,143	5,856	12,999	
West Memphis Volunteer Police	28,785	-	1,767	5,501	839	8,107	890	2,315	-	3,574	6,779	5,109	(468)	4,641	
West Point Volunteer Fire	51,812	-	3,181	9,901	2,663	15,745	1,601	4,167	-	628	6,396	9,195	2,617	11,812	
West Pulaski Volunteer Fire	205,016	-	12,586	39,179	-	51,765	6,336	16,488	-	25,869	48,693	36,385	(13,774)	22,611	
Western Greene Co. Fire	153,550	-	9,427	29,344	6,485	45,256	4,746	12,349	-	1,548	18,643	27,251	1,891	29,142	
Western Grove Volunteer Fire	83,078	-	5,100	15,876	3,653	24,629	2,568	6,681	-	8,279	17,528	14,744	(2,647)	12,097	
Wheatley Volunteer Fire	73,748	-	4,527	14,093	5,689	24,309	2,279	5,931	-	5,391	13,601	13,088	2,118	15,206	
Wheatley Volunteer Police	-	-	-	-	-	-	-	-	-	7,739	7,739	-	(3,735)	(3,735)	
Wheeler Volunteer Fire	131,416	-	8,068	25,114	7,490	40,672	4,062	10,569	-	1,685	16,316	23,323	1,234	24,557	
White Bluff-Rye Hill Volunteer	117,173	-	7,193	22,392	5,208	34,793	3,621	9,423	-	493	13,537	20,795	1,766	22,561	
White Hall Volunteer Fire	92,706	-	5,691	17,716	-	23,407	2,865	7,456	-	10,794	21,115	16,453	(5,738)	10,715	
White Hall Volunteer Police	-	-	-	-	5,893	5,893	-	-	-	12,063	12,063	-	(382)	(382)	
Whitehouse Volunteer Fire	73,748	-	4,527	14,093	2,215	20,835	2,279	5,931	-	-	8,210	13,088	1,181	14,269	
Wickes RVFD #2	28,785	-	1,767	5,501	29	7,297	890	2,315	-	504	3,709	5,109	(283)	4,826	
Williams Junction Volunteer Fire	46,055	-	2,827	8,801	34	11,662	1,423	3,704	-	4,203	9,330	8,174	(1,755)	6,419	
Wilmar Volunteer Fire	51,812	-	3,181	9,901	2,679	15,761	1,601	4,167	-	1,267	7,035	9,195	(314)	8,881	
Wilmot Volunteer Fire	68,686	-	4,217	13,126	2,029	19,372	2,123	5,524	-	4,206	11,853	12,190	(2,881)	9,309	
Wilson Volunteer Fire	69,132	-	4,244	13,211	4,900	22,355	2,137	5,560	-	1,722	9,419	12,269	688	12,957	
Wilton Volunteer Fire	68,388	-	4,198	13,069	3,574	20,841	2,114	5,500	-	8,548	16,162	12,137	(104)	12,033	
Winchester Volunteer Fire	2,680	-	165	512	1,548	2,225	83	216	-	-	299	476	580	1,056	
Woodlawn Volunteer Fire	79,753	-	4,896	15,241	4,025	24,162	2,465	6,414	-	5,188	14,067	14,154	159	14,313	
Wright-Pastoria Volunteer Fire	47,346	-	2,907	9,048	8,587	20,542	1,463	3,808	-	-	5,271	8,403	4,469	12,872	
Wynne Volunteer Fire	75,237	-	4,619	14,378	-	18,997	2,325	6,051	-	2,325	10,701	13,353	(1,886)	11,467	
Wynne Volunteer Police	248	-	15	47	144	206	8	20	-	-	28	44	54	98	
Y-City Volunteer Fire	57,966	-	3,559	11,077	-	14,636	1,791	4,662	-	4,021	10,474	10,288	(1,775)	8,513	
Yellville Volunteer Fire	113,153	-	6,947	21,624	14,274	42,845	3,497	9,100	-	1,557	14,154	20,082	3,797	23,879	
Zinc Volunteer Fire	35,782	-	2,197	6,838	3,827	12,862	1,106	2,878	-	2,835	6,819	6,350	1,075	7,425	
Total for All Employers	\$ 42,659,300	\$ -	\$ 2,618,896	\$ 8,152,202	\$ 3,308,795	\$ 14,079,893	\$ 1,318,428	\$ 3,430,783	\$ -	\$ 3,605,934	\$ 8,355,145	\$ 7,570,971	\$ (157,171)	\$ 7,413,800	

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Notes to the Schedules of Employer Allocations and
Schedules of Pension Amounts by Employer
December 31, 2017

Note 1: Plan Description and Reporting Entity

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

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

Benefits

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

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

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

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- c. In no event will the total of *a.* plus *b.* exceed, at time of retirement, 100% of such final average pay; plus
- d. Effective July 1, 2017, for each year of volunteer service, \$6.54 per month, to a maximum of \$261.60 monthly.
- e. Before the date that the first payment of his annuity becomes due, but not thereafter, a member may elect in writing to receive his annuity as a life annuity or he may elect to have his life annuity reduced but not any temporary annuity which may be payable, and nominate a beneficiary in accordance with the provisions of one of four options. If a member does not elect an option, his annuity shall be paid to him as a life annuity.

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

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

Deferred Retirement Option Plan (DROP): During 1993, the Arkansas General Assembly passed legislation (Acts 757 and 1004) allowing paid policemen and firefighters to elect to continue working for a period of 10 years past normal retirement age if a member of a local plan. In 2003, the Arkansas General Assembly passed legislation (Act 1734) affording paid members of LOPFI the same opportunity to continue working past normal retirement age with the maximum term being seven years. This DROP is only available to participants having at least 20 years of paid service. In addition, Act 829 of 2015 allows up to 36 months of actual LOPFI volunteer service credit to be used towards DROP eligibility. The DROP member continues his payroll withholding, the employee's contribution is credited according to law to the defined benefit pension plan and the DROP, and the monthly benefits that would have been payable had the member elected to cease employment and receive a service retirement shall be paid into a separate DROP account.

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Contributions

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

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

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

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

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

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

Contributions

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

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Basis of Allocation

To facilitate the separate actuarial valuations, the System maintains separate accounts to identify additions, deductions and fiduciary net position applicable to each group. The allocation percentages presented for each group in the schedules of employer allocations are applied to amounts presented in the schedules of pension amounts by employer. The allocation percentages for each group as of December 31, 2017, are based on the ratio of each employer's contributions to total employer contributions of the group for the fiscal year ended December 31, 2017. The contributions used excluded contributions made for prior service, excess benefits and irregular payments. The employer allocation percentages have been rounded for presentation purposes. Therefore, use of these percentages to recalculated individual employer amounts presented in the schedules of pension amounts by employer may result in immaterial differences due to rounding.

Pension Expense and Amortization of Pension Expense

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

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

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

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Note 3: Collective Net Pension Liability

The components of the net pension liability of all entities participating in the cost-sharing pension plan at December 31, 2017, were as follows:

	Paid	Volunteer	Total
Total pension liability	\$ 2,491,769,281	\$ 120,878,186	\$ 2,612,647,467
Plan's fiduciary net position	<u>1,781,172,007</u>	<u>78,218,886</u>	<u>1,859,390,893</u>
Net pension liability	<u>\$ 710,597,274</u>	<u>\$ 42,659,300</u>	<u>\$ 753,256,574</u>
Plan's fiduciary net position as a percentage of total pension liability	71.48%	64.71%	71.17%

Actuarial Assumptions

The total pension liability as of December 31, 2017, was determined by an actuarial valuation as of December 31, 2017, using the following actuarial assumptions:

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

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Note 4: Combining Statement

The Plan's financial activities were included along with the financial activities of the agent multiple-employer plans administered by LOPFI in the statement of changes in fiduciary net position in LOPFI's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2017. Certain adjustments were made subsequent to the issuance of the CAFR that were immaterial to the financial statements in the CAFR as a whole. These adjustments do affect total net position. The Combining Statement for plans administered by the System is as follows:

	Cost-Sharing Multiple- Employer	Agent Multiple- Employer	Total
Additions			
Contributions			
Employer contributions	\$ 77,413,249	\$ 26,699,203	\$ 104,112,452
Member contributions	23,429,576	22,376	23,451,952
Local plan administrative mergers and paid military time	57,466	34,211,501	34,268,967
Total contributions	100,900,291	60,933,080	161,833,371
Net investment income	227,217,628	26,185,181	253,402,809
Total additions	328,117,919	87,118,261	415,236,180
Deductions			
Benefits paid to participants	64,503,839	43,662,012	108,165,851
Administrative expenses	2,955,186	335,705	3,290,891
Total deductions	67,459,025	43,997,717	111,456,742
Net Increase in Net Position Restricted for Pensions	260,658,894	43,120,544	303,779,438
Net Position Restricted for Pensions, Beginning of Year	1,598,732,002	172,106,999	1,770,839,001
Net Position Restricted for Pensions, End of Year	\$ 1,859,390,896	\$ 215,227,543	\$ 2,074,618,439

Note 5: Additional Financial Information

Additional financial information is located in LOPFI's CAFR for the year ended December 31, 2017, which can be found on LOPFI's website at www.lopfi-prb.com.