

## 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, 2018, is complete and accurate based on the accumulation of census data reported by participating employers for the period from January 1, 2018 to December 31, 2018. Census data includes the following: date of birth; date of hire; years of service; pensionable wages; date of termination or retirement; employment status; 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, 2018, properly reflects current benefit provisions in effect as of December 31, 2018, 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, 2018, 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 providing complete and accurate census data that reflects current benefit provisions to the actuary of the System. Our responsibility is to express an opinion on census data provided to the actuary of the System.

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

In our opinion, the census data provided to the System's actuary is complete and accurate and reflects current benefit provisions, in all material respects, based on the accumulation of census data reported by participating employers for the period from January 1, 2018 to December 31, 2018.

*BKD, LLP*

Little Rock, Arkansas  
May 24, 2019

# **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, 2018



**Arkansas Local Police and Fire Retirement System**  
**Cost-Sharing Multiple-Employer Defined Benefit Pension Plan**  
**December 31, 2018**

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## Independent Auditor's Report

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

We have audited the accompanying schedules of employer allocations (paid and volunteer) of the Arkansas Local Police and Fire Retirement System (the System or LOPFI) cost-sharing multiple-employer defined benefit pension plan as of December 31, 2018, 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, 2018, 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, 2018, 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, 2018, and our report thereon, dated April 18, 2019, 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 24, 2019

**Arkansas Local Police and Fire Retirement System**  
**Cost-Sharing Multiple-Employer Defined Benefit Pension Plan**  
**Schedule of Employer Allocations – Paid**  
**December 31, 2018**

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Alexander Fire	\$ 41,312	0.05291%
Alexander Police	24,089	0.03085%
Altheimer Police	11,112	0.01423%
Altus Police	6,529	0.00836%
Amity Police	9,609	0.01231%
Arkadelphia Fire	87,414	0.11195%
Ash Flat Fire	37,651	0.04822%
Ash Flat Police	20,452	0.02619%
Ashdown Police	91,119	0.11670%
Atkins Police	75,069	0.09614%
Augusta Police	47,162	0.06040%
Austin Police	15,068	0.01930%
Bald Knob Police	51,126	0.06548%
Barling Fire	47,794	0.06121%
Barling Police	109,325	0.14001%
Batesville Fire	133,277	0.17069%
Batesville Police	193,707	0.24808%
Bauxite Police	8,423	0.01079%
Bay Police	31,276	0.04006%
Beaver Lake Fire	39,124	0.05011%
Beebe Fire	6,573	0.00842%
Bella Vista Fire	809,204	1.03634%
Bella Vista Police	490,474	0.62815%
Benton Fire	805,014	1.03097%
Benton Police	769,332	0.98528%
Bentonville Fire	1,194,656	1.52998%
Bentonville Police	940,313	1.20425%
Berryville Police	139,282	0.17838%
Bethel Heights Fire	-	0.00000%
Bethel Heights Police	70,135	0.08982%
Black Rock Police	5,495	0.00704%
Blytheville Fire	249,529	0.31957%
Blytheville Police	276,876	0.35459%
Bono Police	36,287	0.04647%
Bradford Police	25,618	0.03281%
Bradley Police	6,646	0.00851%
Brinkley Fire	8,426	0.01079%
Brinkley Police	57,622	0.07380%
Brookland Police	41,799	0.05353%
Bryant Fire	510,063	0.65323%
Bryant Police	474,048	0.60711%
Buford Fire	8,340	0.01068%
Bull Shoals Fire	7,275	0.00932%
Bull Shoals Police	22,216	0.02845%

**Arkansas Local Police and Fire Retirement System**  
**Cost-Sharing Multiple-Employer Defined Benefit Pension Plan**  
**Schedule of Employer Allocations – Paid**  
**December 31, 2018**

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Cabot Fire	\$ 436,110	0.55852%
Cabot Police	481,197	0.61626%
Caddo Valley Fire	5,880	0.00753%
Caddo Valley Police	25,428	0.03256%
Camden Fire	267,581	0.34269%
Camden Police	129,375	0.16569%
Cammack Village Police	27,265	0.03492%
Caraway Police	19,558	0.02505%
Carlisle Police	34,297	0.04392%
Cave City Fire	5,378	0.00689%
Cave City Police	36,436	0.04666%
Cave Springs Police	68,922	0.08827%
Centerton Fire	171,073	0.21909%
Centerton Police	218,855	0.28029%
Central City Police	-	0.00000%
Cherokee Village Fire	107,470	0.13764%
Cherokee Village Police	61,427	0.07867%
Cherry Valley Police	7,939	0.01017%
Clarendon Police	23,826	0.03051%
Clarksville Police	172,123	0.22044%
Clinton Fire	6,163	0.00789%
Clinton Police	55,241	0.07075%
Coal Hill Police	4,408	0.00565%
Concord Police	4,791	0.00614%
Conway Fire	1,349,080	1.72775%
Conway Police	1,534,538	1.96527%
Corning Police	59,872	0.07668%
Cotter Police	13,966	0.01789%
Cotton Plant Police	2,412	0.00309%
Crossett Fire	190,262	0.24367%
Crossett Police	137,090	0.17557%
De Queen Fire	26,572	0.03403%
De Queen Police	131,117	0.16792%
Decatur Police	60,850	0.07793%
Dermott Police	43,733	0.05601%
Des Arc Police	48,316	0.06188%
Devalls Bluff Police	9,984	0.01279%
DeWitt Police	72,659	0.09305%
Diaz Police	18,265	0.02339%
Dierks Police	30,986	0.03968%
Dover Police	42,814	0.05483%
East Camden Police	6,845	0.00877%
El Dorado Fire	374,873	0.48010%
El Dorado Police	296,544	0.37978%
Elkins Fire	14,652	0.01876%

**Arkansas Local Police and Fire Retirement System**  
**Cost-Sharing Multiple-Employer Defined Benefit Pension Plan**  
**Schedule of Employer Allocations – Paid**  
**December 31, 2018**

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Elkins Police	\$ 47,694	0.06108%
Elm Springs Police	43,539	0.05576%
Eureka Springs Fire	105,074	0.13457%
Eureka Springs Police	121,152	0.15516%
Fairfield Bay Police	57,976	0.07425%
Farmington Fire	52,995	0.06787%
Farmington Police	140,048	0.17936%
Fayetteville Fire	2,092,895	2.68035%
Fayetteville Police	1,857,797	2.37926%
Flippin Fire	420	0.00054%
Flippin Police	51,582	0.06606%
Foreman Police	-	0.00000%
Forrest City Fire	202,499	0.25934%
Forrest City Police	246,853	0.31614%
Fort Smith Fire	2,068,602	2.64924%
Fort Smith Police	1,216,340	1.55775%
Friendship Police	1,524	0.00195%
Gassville Fire	6,431	0.00824%
Gassville Police	33,483	0.04288%
Gentry Police	60,404	0.07736%
Gillett Police	4,188	0.00536%
Glenwood Police	16,091	0.02061%
Goshen Police	23,673	0.03032%
Gosnell Police	52,429	0.06714%
Gravel Ridge Fire Protection Dist.	23,017	0.02948%
Gravette Fire	63,221	0.08097%
Gravette Police	107,865	0.13814%
Green Forest Police	99,559	0.12750%
Greenbrier Fire	2,156	0.00276%
Greenland Police	42,492	0.05442%
Greenwood Fire	12,551	0.01607%
Greenwood Police	204,787	0.26227%
Greers Ferry Police	33,259	0.04260%
Hackett Police	9,245	0.01184%
Hampton Police	18,507	0.02370%
Hardy Police	14,977	0.01918%
Harrisburg Police	37,778	0.04838%
Harrison Fire	319,833	0.40961%
Harrison Police	333,737	0.42741%
Hartford Police	8,029	0.01028%
Haskell Fire	3,731	0.00478%
Haskell Police	51,186	0.06555%
Heber Springs Fire	20,140	0.02579%
Heber Springs Police	137,431	0.17601%
Hector Police	-	0.00000%



**Arkansas Local Police and Fire Retirement System**  
**Cost-Sharing Multiple-Employer Defined Benefit Pension Plan**  
**Schedule of Employer Allocations – Paid**  
**December 31, 2018**

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Helena-West Helena Fire	\$ 155,657	0.19935%
Helena-West Helena Police	153,163	0.19615%
Hermitage Police	10,263	0.01314%
Highfill Police	21,793	0.02791%
Highland Police	19,811	0.02537%
Holiday Island Fire	22,677	0.02904%
Holly Grove Police	4,600	0.00589%
Hope Fire	137,823	0.17651%
Hot Springs Fire	955,927	1.22425%
Hot Springs Police	1,208,108	1.54721%
Hot Springs Village Fire	214,273	0.27442%
Hot Springs Village Police	186,253	0.23853%
Hoxie Fire	6,415	0.00822%
Hoxie Police	28,655	0.03670%
Hughes Police	14,869	0.01904%
Humphrey Police	7,332	0.00939%
Huntington Police	6,483	0.00830%
Huntsville Police	65,932	0.08444%
Huttig Police	7,872	0.01008%
Jacksonville Fire	732,012	0.93748%
Jacksonville Police	628,114	0.80442%
Jasper Police	8,869	0.01136%
Johnson Area Fire Department	23,087	0.02957%
Johnson Police	105,234	0.13477%
Jonesboro Fire	1,548,989	1.98378%
Jonesboro Police	1,742,189	2.23120%
Judsonia Police	22,267	0.02852%
Junction City Police	4,872	0.00624%
Kensett Police	23,876	0.03058%
Kibler Police	15,649	0.02004%
Lake City Police	37,849	0.04847%
Lake Hamilton Fire	3,314	0.00424%
Lake Village Police	76,670	0.09819%
Lakeview Police	13,466	0.01725%
Lamar Police	20,018	0.02564%
Lavaca Police	22,029	0.02821%
Leachville Police	28,370	0.03633%
Lepanto Police	17,164	0.02198%
Lewisville Police	13,340	0.01708%
Lincoln Fire	8,127	0.01041%
Lincoln Police	48,533	0.06216%
Little Flock Police	57,846	0.07408%
Little Rock Fire	7,133,392	9.13567%
Little Rock Police	7,836,129	10.03566%
Lonoke Police	74,716	0.09569%

**Arkansas Local Police and Fire Retirement System**  
**Cost-Sharing Multiple-Employer Defined Benefit Pension Plan**  
**Schedule of Employer Allocations – Paid**  
**December 31, 2018**

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
LOPFI Staff	\$ 164,965	0.21127%
Lowell Fire	297,643	0.38119%
Lowell Police	157,135	0.20124%
Luxora Police	13,608	0.01743%
Magnolia Fire	109,122	0.13975%
Magnolia Police	194,741	0.24940%
Malvern Fire	187,626	0.24029%
Malvern Police	189,451	0.24263%
Manila Fire	3,719	0.00476%
Manila Police	38,642	0.04949%
Mansfield Police	28,670	0.03672%
Marianna Fire	9,718	0.01245%
Marianna Police	82,195	0.10527%
Marion Fire	43,131	0.05524%
Marion Police	250,955	0.32140%
Marked Tree Police	35,781	0.04582%
Marmaduke Police	35,058	0.04490%
Marshall Police	19,969	0.02557%
Marvell Police	26,800	0.03432%
Maumelle Fire	450,857	0.57741%
Maumelle Police	369,668	0.47343%
Mayflower Fire	7,474	0.00957%
Mayflower Police	64,491	0.08259%
McCrary Police	29,363	0.03760%
McGehee Fire	87,501	0.11206%
McGehee Police	65,509	0.08390%
McRae Police	23,050	0.02952%
Mena Fire	27,391	0.03508%
Mineral Springs Police	12,202	0.01563%
Monette Police	29,954	0.03836%
Monticello Fire	86,029	0.11018%
Montrose Police	1,488	0.00191%
Morning Star FPA	4,485	0.00574%
Mountain Home Fire	325,138	0.41640%
Mountain Home Police	290,205	0.37166%
Mountain Pine Police	28,474	0.03647%
Mountain View Police	70,445	0.09022%
Mountainburg Police	7,755	0.00993%
Mulberry Police	18,026	0.02309%
Murfreesboro Police	22,402	0.02869%
Nashville Fire	12,944	0.01658%
Newport Fire	164,832	0.21110%
Newport Police	125,717	0.16101%
Nob Hill Fire	7,542	0.00966%
North Little Rock Fire	2,092,256	2.67953%

**Arkansas Local Police and Fire Retirement System**  
**Cost-Sharing Multiple-Employer Defined Benefit Pension Plan**  
**Schedule of Employer Allocations – Paid**  
**December 31, 2018**

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
North Little Rock Police	\$ 2,059,395	2.63745%
Oak Grove Fire Protection Dist. #25	16,666	0.02134%
Ola Police	15,711	0.02012%
Oppelo Police	8,180	0.01048%
Osceola Fire	183,511	0.23502%
Osceola Police	292,360	0.37442%
Ozark Fire	19,696	0.02522%
Ozark Police	59,156	0.07576%
Pangburn Police	12,336	0.01580%
Paragould Fire	333,335	0.42690%
Paragould Police	510,038	0.65320%
Patterson Police	11,084	0.01420%
Pea Ridge Police	167,188	0.21412%
Perla Police	2,004	0.00257%
Perryville Police	44,390	0.05685%
Pine Bluff Fire	1,006,257	1.28870%
Pine Bluff Police	1,081,657	1.38527%
Plainview Police	360	0.00046%
Pleasant Plains Police	-	0.00000%
Pocahontas Fire	65,893	0.08439%
Pocahontas Police	130,091	0.16661%
Portland Police	6,829	0.00875%
Pottsville Police	46,277	0.05927%
Prairie Grove Fire	9,461	0.01212%
Prairie Grove Police	142,611	0.18264%
Pulaski Co Fire	315,518	0.40408%
Ravenden Police	7,430	0.00952%
Rector Police	28,893	0.03700%
Redfield Police	48,809	0.06251%
Rison Police	20,936	0.02681%
Rockport Police	43,473	0.05568%
Rogers Fire	1,694,501	2.17013%
Rogers Police	1,362,291	1.74467%
Russellville Fire	587,790	0.75278%
Russellville Police	596,156	0.76349%
Salem Police	32,952	0.04220%
Searcy Fire	469,083	0.60075%
Searcy Police	476,905	0.61077%
Shannon Hills Police	42,950	0.05501%
Sheridan Fire	2,955	0.00378%
Sherwood Police	862,008	1.10397%
Siloam Springs Fire	613,495	0.78570%
Siloam Springs Police	436,053	0.55845%
Smackover Police	56,501	0.07236%
Sparkman Police	818	0.00105%

**Arkansas Local Police and Fire Retirement System**  
**Cost-Sharing Multiple-Employer Defined Benefit Pension Plan**  
**Schedule of Employer Allocations – Paid**  
**December 31, 2018**

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Springdale Fire	\$ 1,764,397	2.25965%
Springdale Police	1,958,515	2.50825%
Stamps Police	21,798	0.02792%
Star City Police	40,806	0.05226%
Stephens Police	4,471	0.00573%
Strong Police	3,976	0.00509%
Stuttgart Fire	131,344	0.16821%
Stuttgart Police	195,089	0.24985%
Sulphur Police	24,862	0.03184%
Swifton Police	8,889	0.01138%
Texarkana Fire	766,520	0.98168%
Texarkana Police	881,329	1.12871%
Tontitown Area Fire	-	0.00000%
Tontitown Fire	12,950	0.01658%
Tontitown Police	74,143	0.09495%
Trumann Fire	51,980	0.06657%
Trumann Police	171,214	0.21927%
Tuckerman Police	25,499	0.03266%
Tyronza Police	16,451	0.02107%
Van Buren Fire	473,773	0.60676%
Van Buren Police	397,352	0.50888%
Vilonia Fire	16,428	0.02104%
Vilonia Police	88,989	0.11397%
Waldo Police	2,721	0.00348%
Waldron Police	82,894	0.10616%
Walnut Ridge Fire	52,937	0.06780%
Walnut Ridge Police	59,965	0.07680%
Ward Fire	11,601	0.01486%
Ward Police	52,573	0.06733%
Warren Fire	19,813	0.02537%
Weiner Police	7,501	0.00961%
West Fork Fire	19,030	0.02437%
West Fork Police	53,362	0.06834%
West Memphis Fire	620,016	0.79405%
West Memphis Police	900,166	1.15283%
Wheatley Police	9,004	0.01153%
White Hall Police	167,078	0.21398%
Wilmot Police	14,359	0.01839%
Wilson Police	17,733	0.02271%
Wynne Fire	83,572	0.10703%
Wynne Police	146,388	0.18748%
	<u>\$ 78,082,869</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, 2018**

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
101-Gamaliel FPD #5	\$ 11,436	0.2309%
Alexander Volunteer Fire	67	0.0014%
Alexander Volunteer Police	297	0.0060%
Allison Sylamore Volunteer Fire	297	0.0060%
Alma Volunteer Fire	14,201	0.2868%
Alzheimer Volunteer Fire	2,002	0.0404%
Alzheimer Volunteer Police	22	0.0005%
Altus Volunteer Fire	8,682	0.1753%
Altus Volunteer Police	1,335	0.0270%
Amity Volunteer Fire	10,679	0.2156%
Amity Volunteer Police	667	0.0135%
Antioch Volunteer Fire	12,564	0.2537%
Appleton Rural Volunteer Fire	11,896	0.2402%
Arch Street FPD #16	6,270	0.1266%
Arkadelphia Volunteer Fire	9,087	0.1835%
Arkansas City Volunteer Fire	7,241	0.1462%
Ash Flat Volunteer Fire	8,761	0.1769%
Ash Flat Volunteer Police	3,993	0.0806%
Ashdown Volunteer Fire	13,382	0.2702%
Ashdown Volunteer Police	2,790	0.0563%
Atkins Volunteer Fire	16,013	0.3233%
Atkins Volunteer Police	2,642	0.0533%
Augusta Volunteer Fire	14,628	0.2954%
Augusta Volunteer Police	-	0.0000%
Austin Volunteer Fire	10,557	0.2132%
Avoca Volunteer Fire	10,012	0.2022%
Bald Knob Volunteer Fire	13,466	0.2719%
Bald Knob Volunteer Police	1,301	0.0263%
Barling Volunteer Fire	11,509	0.2324%
Barling Volunteer Police	2,126	0.0429%
Barton-Lexa Fire Department, Inc.	29,979	0.6054%
Batesville Volunteer Fire	9,961	0.2011%
Batesville Volunteer Police	8,739	0.1765%
Bauxite Volunteer Fire	258	0.0052%
Bauxite Volunteer Police	3,988	0.0805%
Bay Village Volunteer Fire	1,335	0.0270%
Bay Volunteer Fire	14,061	0.2839%
Bay Volunteer Police	1,357	0.0274%

**Arkansas Local Police and Fire Retirement System**  
**Cost-Sharing Multiple-Employer Defined Benefit Pension Plan**  
**Schedule of Employer Allocations – Volunteer**  
**December 31, 2018**

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
BDR FD#1	\$ 35,425	0.7153%
Bearden Volunteer Fire	5,940	0.1199%
Beaver Lake Volunteer Fire	14,404	0.2909%
Beaverfork Volunteer Fire	8,565	0.1729%
Bee Branch Volunteer Fire	6,798	0.1373%
Beebe Volunteer Fire	16,131	0.3257%
Bella Vista Volunteer Fire	1,301	0.0263%
Belleville Volunteer Fire	10,006	0.2021%
Benton Volunteer Police	39	0.0008%
Bentonville Volunteer Fire	667	0.0135%
Bentonville Volunteer Police	118	0.0024%
Bergman Volunteer Fire Association	7,202	0.1454%
Berryville Volunteer Fire	11,212	0.2264%
Berryville Volunteer Police	701	0.0142%
Bethel Heights Volunteer Fire	7,336	0.1481%
Bethel Heights Volunteer Police	701	0.0142%
Bethesda Area Volunteer Fire	10,028	0.2025%
Big Creek Volunteer Fire	8,009	0.1617%
Bigelow Volunteer Fire	4,672	0.0943%
Bigger-Reyno Volunteer Fire	12,014	0.2426%
Biscoe Volunteer Fire	3,971	0.0802%
Bismarck Fire Pro Association	7,291	0.1472%
Black Rock Volunteer Police	673	0.0136%
Blytheville Volunteer Police	-	0.0000%
Bonanza Volunteer Fire	11,391	0.2300%
Bono FID Volunteer Fire	15,957	0.3222%
Bono Volunteer Police	2,681	0.0541%
Booneville Volunteer Fire	7,342	0.1483%
Boston Mountain Volunteer Fire	14,563	0.2941%
Bradford Volunteer Fire	13,960	0.2819%
Bradford Volunteer Police	40	0.0008%
Bradley County Rural Volunteer Fire	6,674	0.1348%
Bradley Volunteer Fire	4,206	0.0849%
Bradley Volunteer Police	2,002	0.0404%
Brinkley Volunteer Fire	6,674	0.1348%
Brinkley Volunteer Police	1,335	0.0270%
Brookland Fire Protection District	16,966	0.3426%
Brookland Volunteer Police	3,220	0.0650%

**Arkansas Local Police and Fire Retirement System**  
**Cost-Sharing Multiple-Employer Defined Benefit Pension Plan**  
**Schedule of Employer Allocations – Volunteer**  
**December 31, 2018**

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Bruno Fire Protection District	\$ 12,014	0.2426%
Bryant Volunteer Fire	-	0.0000%
Bryant Volunteer Police	4,678	0.0945%
Buena Vista Volunteer Fire	2,670	0.0539%
Buford Volunteer Fire	16,484	0.3329%
Bull Shoals Volunteer Fire	8,060	0.1627%
Bull Shoals Volunteer Police	735	0.0148%
Burnt Ridge Volunteer Fire	4,790	0.0967%
Butterfield Volunteer Fire	16,882	0.3409%
Cabot Volunteer Fire	5,940	0.1199%
Caddo Valley Volunteer Fire	8,946	0.1806%
Caddo Valley Volunteer Police	4,105	0.0829%
Cairo Volunteer Fire	3,949	0.0797%
Caldwell Volunteer Fire	13,582	0.2743%
Calico Rock Volunteer Fire	13,298	0.2685%
Calion Volunteer Fire	9,367	0.1891%
Calvert Township Volunteer Fire	6,052	0.1222%
Camden Volunteer Fire	2,670	0.0539%
Cammack Village Volunteer Police	2,720	0.0549%
Camp Volunteer Fire	7,325	0.1479%
Cane Creek Volunteer Fire	7,342	0.1483%
Capps-Batavia Volunteer Fire	12,014	0.2426%
Caraway Volunteer Fire	11,346	0.2291%
Carlisle Volunteer Fire	16,742	0.3381%
Carthage Volunteer Fire	2,670	0.0539%
Cash Volunteer Fire	2,670	0.0539%
Cave City Volunteer Fire	17,959	0.3627%
Cave City Volunteer Police	308	0.0062%
Cave Springs Volunteer Fire	15,222	0.3074%
Cave Springs Volunteer Police	3,276	0.0661%
Center Grove Volunteer Fire	8,492	0.1715%
Center Volunteer Fire	5,340	0.1078%
Centerton Volunteer Fire	8,621	0.1741%
Centerton Volunteer Police	2,126	0.0429%
Central City Volunteer Fire	667	0.0135%
Chambersville Volunteer Fire	4,005	0.0809%
Charleston Volunteer Fire	10,062	0.2032%
Charlotte Volunteer Fire	7,931	0.1601%

**Arkansas Local Police and Fire Retirement System**  
**Cost-Sharing Multiple-Employer Defined Benefit Pension Plan**  
**Schedule of Employer Allocations – Volunteer**  
**December 31, 2018**

<b>Employer</b>	<b>Actuarially Determined Employer Contributions</b>	<b>Employer Allocation Percentage</b>
Cherokee Village Volunteer Fire	\$ 34	0.0007%
Cherokee Village Volunteer Police	4,139	0.0836%
Cherry Hill Volunteer Fire	5,424	0.1095%
Cherry Valley Volunteer Fire	5,979	0.1207%
Cherry Valley Volunteer Police	-	0.0000%
Chidester Volunteer Fire	7,342	0.1483%
Chimes Volunteer Fire	9,367	0.1891%
Choctaw Volunteer Fire	12,816	0.2588%
Cincinnati Volunteer Fire	7,342	0.1483%
Clarendon Volunteer Fire	9,221	0.1862%
Clarksville Volunteer Fire	14,672	0.2963%
Clarksville Volunteer Police	617	0.0125%
Clinton Volunteer Fire	16,075	0.3246%
Coal Hill Volunteer Fire	7,992	0.1614%
Coal Hill Volunteer Police	1,963	0.0396%
Collegeville Volunteer Fire	14,167	0.2861%
Colt Volunteer Fire	4,005	0.0809%
Compton Volunteer Fire Assoc	8,004	0.1616%
Conway County Volunteer Fire	120,574	2.4347%
Cooterneck Volunteer Fire	7,342	0.1483%
Cord Volunteer Fire	13,354	0.2697%
Corning Volunteer Fire	13,448	0.2716%
Cotter Volunteer Fire	8,598	0.1736%
Cotter Volunteer Police	667	0.0135%
Cotter/Gassville Rural Volunteer Fire	4,857	0.0981%
Cotton Plant Volunteer Fire	2,002	0.0404%
Cotton Plant Volunteer Police	-	0.0000%
Cottonwood Rural Fire Assoc	8,699	0.1757%
County Line Volunteer Fire Ass	9,344	0.1887%
Cove Rural Volunteer Fire	7,314	0.1477%
Crawfordsville Volunteer Fire	11,516	0.2325%
Crossett Volunteer Fire	1,335	0.0270%
Crossett Volunteer Police	1,335	0.0270%
Crow Mountain Fire Protection District	17,746	0.3584%
Crystal Fire Protection District	11,386	0.2299%
Curtis Rural Volunteer Fire	2,636	0.0532%
Dalton Volunteer Fire	9,989	0.2017%
Damascus Volunteer Fire	5,373	0.1085%



**Arkansas Local Police and Fire Retirement System**  
**Cost-Sharing Multiple-Employer Defined Benefit Pension Plan**  
**Schedule of Employer Allocations – Volunteer**  
**December 31, 2018**

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Danville Volunteer Fire	\$ 13,405	0.2707%
Dardanelle Volunteer Fire	11,930	0.2409%
De Queen Volunteer Fire	14,016	0.2830%
Deann Volunteer Fire	4,005	0.0809%
Decatur Volunteer Fire	7,392	0.1493%
Decatur Volunteer Police	2,738	0.0553%
Deer Volunteer Fire	5,340	0.1078%
Delaware Volunteer Fire	12,648	0.2554%
Dermott Volunteer Fire	9,557	0.1930%
Des Arc Volunteer Fire	11,358	0.2293%
Des Arc Volunteer Police	392	0.0079%
Desha Volunteer Fire	9,900	0.1999%
Devalls Bluff Volunteer Fire	9,855	0.1990%
Devalls Bluff Volunteer Police	100	0.0020%
DeWitt Volunteer Fire	11,341	0.2290%
Diaz Volunteer Fire	7,549	0.1524%
Diaz Volunteer Police	2,659	0.0537%
Dierks Volunteer Police	690	0.0139%
District 7 Crawford Co. Volunt	9,944	0.2008%
Dodd Mountain Volunteer Fire	7,964	0.1608%
Dover Volunteer Fire	10,578	0.2136%
Dover Volunteer Police	2,053	0.0415%
Dumas Volunteer Fire	12,625	0.2549%
Dyess Volunteer Fire	4,016	0.0811%
Earle Volunteer Fire	8,604	0.1737%
East Camden Volunteer Fire	8,677	0.1752%
East End Fire Protection District	11,710	0.2365%
East Pulaski County Volunteer Fire	403	0.0081%
El Dorado Volunteer Police	611	0.0123%
Elaine Volunteer Fire	10,673	0.2155%
Elkins Volunteer Fire	15,222	0.3074%
Elkins Volunteer Police	2,002	0.0404%
Elm Springs Volunteer Police	6,652	0.1343%
Emmet Volunteer Fire	5,968	0.1205%
EMP Rural Fire Association	12,003	0.2424%
England Volunteer Fire	11,279	0.2278%
Etowah Volunteer Fire	7,342	0.1483%
Eudora Volunteer Fire	8,127	0.1641%

**Arkansas Local Police and Fire Retirement System**  
**Cost-Sharing Multiple-Employer Defined Benefit Pension Plan**  
**Schedule of Employer Allocations – Volunteer**  
**December 31, 2018**

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Eureka Springs Volunteer Fire	\$ 12,681	0.2561%
Eureka Springs Volunteer Police	4,133	0.0835%
Evansville Volunteer Fire	9,266	0.1871%
Evening Shade Volunteer Fire	6,007	0.1213%
Faircrest Volunteer Fire	9,473	0.1913%
Fairfield Bay Volunteer Fire	18,683	0.3773%
Fairview Fire Protection District Volunteer Fire	8,632	0.1743%
Fairview Rural Fire District	6,035	0.1219%
Farmington Volunteer Fire	14,706	0.2970%
Farmington Volunteer Police	3,988	0.0805%
Fifty Six Volunteer Fire	224	0.0045%
Fire District #6 Crawford Co	6,018	0.1215%
Fisher Volunteer Fire	6,714	0.1356%
Flippin Volunteer Fire	10,662	0.2153%
Flippin Volunteer Police	3,287	0.0664%
Floral Volunteer Fire	3,309	0.0668%
Fordyce Volunteer Fire	5,945	0.1201%
Foreman Volunteer Fire	9,199	0.1857%
Forrest City Volunteer Fire	3,993	0.0806%
Forrest City Volunteer Police	3,943	0.0796%
Fort Smith Volunteer Police	1,335	0.0270%
Fox Volunteer Fire	9,411	0.1900%
Frenchport Volunteer Fire	8,654	0.1748%
Gallatin Volunteer Fire	7,886	0.1592%
Garland Volunteer Fire	4,005	0.0809%
Garnett Volunteer Fire	470	0.0095%
Gassville Volunteer Fire	11,296	0.2281%
Gassville Volunteer Police	1,402	0.0283%
Gentry Volunteer Fire	17,942	0.3623%
Gentry Volunteer Police	3,270	0.0660%
Gillett Volunteer Fire	6,007	0.1213%
Gillham Volunteer Fire	549	0.0111%
Glenwood Volunteer Fire	10,635	0.2148%
Glenwood Volunteer Police	7,157	0.1445%
Goshen Fire Dist Assoc	15,256	0.3081%
Goshen Volunteer Police	22	0.0005%
Gosnell Volunteer Fire	17,073	0.3448%
Gould Volunteer Fire	8,677	0.1752%

**Arkansas Local Police and Fire Retirement System**  
**Cost-Sharing Multiple-Employer Defined Benefit Pension Plan**  
**Schedule of Employer Allocations – Volunteer**  
**December 31, 2018**

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Grady Volunteer Fire	\$ 10,858	0.2193%
Gravel Ridge Fire Protection Dist.	15,278	0.3085%
Gravette Volunteer Fire	15,104	0.3050%
Gravette Volunteer Police	701	0.0142%
Grayson Fire Assoc	3,337	0.0674%
Green Forest Volunteer Fire	10,000	0.2019%
Green Forest Volunteer Police	-	0.0000%
Greenbrier Volunteer Fire	15,828	0.3196%
Greenland Volunteer Police	667	0.0135%
Greenwood Rural Volunteer Fire	16,451	0.3322%
Greenwood Volunteer Fire (747134)	20,480	0.4135%
Greenwood Volunteer Fire (747139)	7,014	0.1416%
Greenwood Volunteer Police	-	0.0000%
Greers Ferry Volunteer Fire	16,619	0.3356%
Grover Township Volunteer Fire	10,679	0.2156%
Grubbs Volunteer Fire	10,256	0.2071%
Gum Springs Volunteer Fire	10,034	0.2026%
Gurdon Volunteer Fire	8,671	0.1751%
Guy Community Volunteer Fire	5,064	0.1023%
Hackett Volunteer Fire	13,366	0.2699%
Hackett Volunteer Police	667	0.0135%
Hagarville RFD #3	10,012	0.2022%
Halley Volunteer Fire	6,607	0.1334%
Hamburg Volunteer Fire	14,005	0.2828%
Hampton Volunteer Fire	9,984	0.2016%
Hampton Volunteer Police	-	0.0000%
Hand Cove Fire Prot District	10,746	0.2170%
Hardin Volunteer Fire	2,316	0.0468%
Hardy Volunteer Fire	5,715	0.1154%
Hardy Volunteer Police	151	0.0031%
Harmon Volunteer Fire	8,009	0.1617%
Harrell Volunteer Fire	9,344	0.1887%
Harrisburg Volunteer Fire	10,634	0.2147%
Harrisburg Volunteer Police	-	0.0000%
Harrison Volunteer Fire	1,391	0.0281%
Harrison Volunteer Police	4,633	0.0936%
Hartford Volunteer Fire	11,576	0.2338%
Hartford Volunteer Police	22	0.0005%

**Arkansas Local Police and Fire Retirement System**  
**Cost-Sharing Multiple-Employer Defined Benefit Pension Plan**  
**Schedule of Employer Allocations – Volunteer**  
**December 31, 2018**

<b>Employer</b>	<b>Actuarially Determined Employer Contributions</b>	<b>Employer Allocation Percentage</b>
Haskell Volunteer Fire	\$ 11,346	0.2291%
Haskell Volunteer Police	2,019	0.0408%
Hatfield Volunteer Fire	7,342	0.1483%
Hazen Volunteer Fire	11,486	0.2319%
Heber Springs Volunteer Fire	15,502	0.3130%
Hector Volunteer Police	2,002	0.0404%
Helena-West Helena Volunteer Fire	4,066	0.0821%
Helena-West Helena Volunteer Police	5,945	0.1201%
Hensley Volunteer Fire	9,473	0.1913%
Hermitage Volunteer Fire	6,007	0.1213%
Hermitage Volunteer Police	1,335	0.0270%
Hickory Creek Volunteer Fire	5,973	0.1206%
Hickory Ridge Volunteer Fire	4,857	0.0981%
Higginson Volunteer Fire (884234)	7,606	0.1536%
Higginson Volunteer Fire (884239)	1,843	0.0372%
Higginson Volunteer Police (884224)	3,169	0.0640%
Higginson Volunteer Police (884229)	614	0.0124%
Highfill Volunteer Fire	14,974	0.3024%
Highfill Volunteer Police	3,466	0.0700%
Highland Volunteer Fire	5,075	0.1025%
Highland Volunteer Police	252	0.0051%
Highway 15 South Volunteer Fire	15,974	0.3226%
Highway 286 East Volunteer Fire	11,425	0.2307%
Highway 70 West FPA	15,048	0.3039%
Highway 94 East Volunteer Fire	700	0.0141%
Hilltop Fire District# 51	11,290	0.2280%
Hilltop Volunteer Fire	8,906	0.1798%
Holiday Island Volunteer Fire	9,389	0.1896%
Holland Volunteer Fire	10,118	0.2043%
Hollis Volunteer Fire	9,944	0.2008%
Holly Grove Volunteer Fire	8,654	0.1748%
Holly Grove Volunteer Police	1,318	0.0266%
Hon Volunteer Fire	4,644	0.0938%
Hope Volunteer Fire	2,642	0.0533%
Hopewell Fire District	2,002	0.0404%
Horatio Volunteer Fire	12,031	0.2429%
Horseshoe Lake Volunteer Fire	655	0.0132%
Hot Springs Village Volunteer	15,351	0.3100%

**Arkansas Local Police and Fire Retirement System**  
**Cost-Sharing Multiple-Employer Defined Benefit Pension Plan**  
**Schedule of Employer Allocations – Volunteer**  
**December 31, 2018**

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Hoxie Volunteer Fire	\$ 10,819	0.2185%
Hoxie Volunteer Police	1,335	0.0270%
Hughes Volunteer Fire	10,561	0.2133%
Hughes Volunteer Police	819	0.0165%
Humphrey Volunteer Fire	4,005	0.0809%
Humphrey Volunteer Police	-	0.0000%
Huntington Volunteer Fire	7,336	0.1481%
Huntington Volunteer Police	-	0.0000%
Huntsville Volunteer Fire	15,957	0.3222%
Huntsville Volunteer Police	4,728	0.0955%
Huttig Volunteer Fire	8,626	0.1742%
Imboden Volunteer Fire	6,949	0.1403%
Inspiration Point Rural Fire Protection District	4,700	0.0949%
Ione Community Fire	7,191	0.1452%
Jasper Volunteer Fire	3,337	0.0674%
Johnson Area Volunteer Fire	10,869	0.2195%
Johnson County Rfd #1	5,592	0.1129%
Johnson County Rfd #2	4,750	0.0959%
Johnson County Rfd #4	6,579	0.1329%
Johnson County Rfd #5	9,916	0.2002%
Johnson County Rfd #7	6,035	0.1219%
Johnson County Rfd #8	14,616	0.2951%
Johnson Volunteer Police	-	0.0000%
Joiner Volunteer Fire	6,674	0.1348%
Jonesboro Volunteer Police	667	0.0135%
Joplin Volunteer Fire	12,592	0.2543%
Judsonia Volunteer Fire	9,989	0.2017%
Judsonia Volunteer Police	3,326	0.0672%
Junction City Volunteer Fire	6,831	0.1379%
Junction City Volunteer Police	667	0.0135%
Keiser Volunteer Fire	6,007	0.1213%
Kensett Volunteer Fire	9,344	0.1887%
Kensett Volunteer Police	2,748	0.0555%
Keo Volunteer Fire	3,399	0.0686%
Knoxville Volunteer Fire	4,005	0.0809%
Krooked Kreek Volunteer Fire	8,131	0.1642%
Lake City Volunteer Fire	17,057	0.3444%
Lake Hamilton Volunteer Fire	21,303	0.4302%

**Arkansas Local Police and Fire Retirement System**  
**Cost-Sharing Multiple-Employer Defined Benefit Pension Plan**  
**Schedule of Employer Allocations – Volunteer**  
**December 31, 2018**

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Lake Maumelle Area RFD	\$ 11,043	0.2230%
Lake Village Volunteer Fire	12,648	0.2554%
Lakeview Volunteer Police	2,002	0.0404%
Lamar Volunteer Fire	8,071	0.1630%
Landis Volunteer Fire	6,024	0.1216%
Lavaca Volunteer Fire	9,294	0.1877%
Lavaca Volunteer Police	2,737	0.0553%
Lawson-Urbana Volunteer Fire	8,009	0.1617%
Lazy Acres Volunteer Fire	4,005	0.0809%
Leachville Volunteer Fire	14,549	0.2938%
Leachville Volunteer Police	611	0.0123%
Lead Hill Volunteer Fire	9,283	0.1874%
Lepanto Volunteer Fire	14,179	0.2863%
Leslie Volunteer Fire	8,638	0.1744%
Lewisville Volunteer Fire	10,236	0.2067%
Liberty Volunteer Fire	13,382	0.2702%
Lincoln Volunteer Fire	13,203	0.2666%
Lincoln Volunteer Police	39	0.0008%
Linwood-Moscow Volunteer Fire	8,677	0.1752%
Little Flock Volunteer Fire	10,045	0.2028%
Little Flock Volunteer Police	1,974	0.0399%
Lockesburg Volunteer Fire	13,422	0.2710%
London Rural Volunteer Fire	12,137	0.2451%
Lone Rock Volunteer Fire	7,303	0.1475%
Lonoke Volunteer Fire	15,951	0.3221%
Lonoke Volunteer Police	-	0.0000%
Louann Volunteer Fire	6,674	0.1348%
Lowell Volunteer Fire	3,837	0.0775%
Lowell Volunteer Police	3,287	0.0664%
Luxora Volunteer Fire	7,819	0.1579%
Lynne Volunteer Fire	11,268	0.2275%
Magazine Volunteer Fire	3,309	0.0668%
Magnolia Volunteer Fire	5,996	0.1211%
Magnolia Volunteer Police	7,409	0.1496%
Malvern Volunteer Fire	3,505	0.0708%
Mammoth Spring Volunteer Fire	16,703	0.3373%
Manila Volunteer Fire	13,927	0.2812%
Manila Volunteer Police	-	0.0000%

**Arkansas Local Police and Fire Retirement System**  
**Cost-Sharing Multiple-Employer Defined Benefit Pension Plan**  
**Schedule of Employer Allocations – Volunteer**  
**December 31, 2018**

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Mansfield Volunteer Fire	\$ 6,854	0.1384%
Mansfield Volunteer Police	667	0.0135%
Marble Volunteer Fire	4,005	0.0809%
Marianna Volunteer Fire	11,402	0.2302%
Marianna Volunteer Police	-	0.0000%
Marion Volunteer Fire	16,753	0.3383%
Marion Volunteer Police	5,323	0.1075%
Marked Tree Volunteer Fire	14,840	0.2997%
Marmaduke Volunteer Fire	9,529	0.1924%
Marmaduke Volunteer Police	2,631	0.0531%
Marshall Volunteer Fire	13,242	0.2674%
Marshall Volunteer Police	1,335	0.0270%
Marvell Volunteer Fire	12,064	0.2436%
Marvell Volunteer Police	1,335	0.0270%
Maumelle Volunteer Fire	8,587	0.1734%
Mayflower Volunteer Fire	11,986	0.2420%
Mayflower Volunteer Police	1,592	0.0322%
Maynard Volunteer Fire	7,431	0.1501%
McCrary Volunteer Fire	16,596	0.3351%
McCrary Volunteer Police	1,290	0.0261%
McGehee Volunteer Fire	17,954	0.3625%
McGehee Volunteer Police	-	0.0000%
McNeil Volunteer Fire	8,009	0.1617%
McRae Volunteer Fire	5,340	0.1078%
McRae Volunteer Police	-	0.0000%
Melbourne Volunteer Fire	10,173	0.2054%
Melrose Volunteer Fire	7,308	0.1476%
Mena Volunteer Fire	12,698	0.2564%
Midland Volunteer Fire	4,672	0.0943%
Mineral Springs Volunteer Fire	9,383	0.1895%
Monette Volunteer Fire	12,743	0.2573%
Monticello Volunteer Fire	8,621	0.1741%
Montrose Volunteer Fire	3,943	0.0796%
Morning Star FPA	16,075	0.3246%
Morning Star Volunteer Fire	4,672	0.0943%
Moro Volunteer Fire	2,737	0.0553%
Morrilton Volunteer Fire	19,939	0.4026%
Morrow Volunteer Fire	8,009	0.1617%

**Arkansas Local Police and Fire Retirement System**  
**Cost-Sharing Multiple-Employer Defined Benefit Pension Plan**  
**Schedule of Employer Allocations – Volunteer**  
**December 31, 2018**

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Mount Holly Volunteer Fire	\$ 10,012	0.2022%
Mount Ida Volunteer Fire	11,391	0.2300%
Mountain Home Volunteer Fire	9,193	0.1856%
Mountain Home Volunteer Police	3,337	0.0674%
Mountain Pine Volunteer Police	92	0.0019%
Mountain View Volunteer Fire	18,554	0.3747%
Mountain View Volunteer Police	3,276	0.0661%
Mountainburg Volunteer Fire	22,693	0.4582%
Mountainburg Volunteer Police	3,376	0.0682%
Mt Judea Area Volunteer Fire	15,351	0.3100%
Mulberry Volunteer Fire	14,935	0.3016%
Murfreesboro Volunteer Fire	8,127	0.1641%
Nashville Volunteer Fire	12,681	0.2561%
Natural Dam Volunteer Fire	2,670	0.0539%
New Blaine Rural Volunteer Fire	10,062	0.2032%
Newark Volunteer Fire	12,648	0.2554%
Newport Volunteer Fire	8,009	0.1617%
Newport Volunteer Police	1,935	0.0391%
Nimrod/Aplin Volunteer Fire	6,007	0.1213%
Nob Hill Volunteer Fire	13,809	0.2788%
Norfolk Volunteer Police	230	0.0047%
Norman Volunteer Fire	5,957	0.1203%
Norphlet Volunteer Fire	11,330	0.2288%
Norphlet Volunteer Police	1,335	0.0270%
North Crossett Volunteer Fire	11,346	0.2291%
North Pulaski FPD	14,688	0.2966%
Northeast Benton Co.	22,934	0.4631%
Northeast Greene County Fire District	16,736	0.3380%
Northeast Lakeside Volunteer Fire	8,694	0.1755%
Northeast Saline County Fire	2,670	0.0539%
Northside Volunteer Fire (15318)	6,641	0.1341%
Northside Volunteer Fire (15296)	14,022	0.2831%
Oak Grove Fire Protection Dist. #25	9,540	0.1926%
Oak Grove Volunteer Fire	4,672	0.0943%
Oil Trough Volunteer Fire	13,170	0.2659%
Ola Volunteer Fire	7,953	0.1606%
Ola Volunteer Police	690	0.0139%
Oppelo Volunteer Fire	12,076	0.2438%



**Arkansas Local Police and Fire Retirement System**  
**Cost-Sharing Multiple-Employer Defined Benefit Pension Plan**  
**Schedule of Employer Allocations – Volunteer**  
**December 31, 2018**

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Osceola Volunteer Fire	\$ 4,650	0.0939%
Osceola Volunteer Police	4,005	0.0809%
Ouachita Co FD #1	10,051	0.2030%
Oxley Volunteer Fire	5,340	0.1078%
Ozark Volunteer Fire	11,318	0.2286%
Ozark Volunteer Police	4,722	0.0954%
Pangburn Volunteer Fire	14,173	0.2862%
Pangburn Volunteer Police	1,273	0.0257%
Paragould Volunteer Fire	4,156	0.0839%
Paragould Volunteer Police	4,672	0.0943%
Paris Volunteer Fire	11,346	0.2291%
Parkin Volunteer Fire	8,009	0.1617%
Parks Volunteer Fire	2,423	0.0489%
Parthenon Volunteer Fire	6,007	0.1213%
Patterson Volunteer Fire	8,648	0.1746%
Patterson Volunteer Police	1,335	0.0270%
Pea Ridge Volunteer Fire	24,345	0.4916%
Pea Ridge Volunteer Police	667	0.0135%
Peel Volunteer Fire & Rescue	10,634	0.2147%
Perla Volunteer Police	-	0.0000%
Perryville Volunteer Fire	9,810	0.1981%
Philadelphia Volunteer Fire	10,157	0.2051%
Piggott Volunteer Fire	13,422	0.2710%
Pine Bluff Volunteer Police	3,361	0.0679%
Pine Ridge Volunteer Fire	3,960	0.0800%
Pine Village Volunteer Fire	6,829	0.1379%
Pineville Volunteer Fire	16,641	0.3360%
Plainview Volunteer Fire	13,999	0.2827%
Pleasant Plains Volunteer Fire	12,631	0.2551%
Plumerville Volunteer Fire	10,668	0.2154%
Pocahontas Volunteer Fire	12,597	0.2544%
Pocahontas Volunteer Police	4,571	0.0923%
Ponca Volunteer Fire	3,365	0.0680%
Portland Volunteer Fire	3,337	0.0674%
Pottsville Volunteer Fire	12,704	0.2565%
Pottsville Volunteer Police	712	0.0144%
Prairie Grove Volunteer Fire	15,362	0.3102%
Prairie Grove Volunteer Police	1,986	0.0401%

**Arkansas Local Police and Fire Retirement System**  
**Cost-Sharing Multiple-Employer Defined Benefit Pension Plan**  
**Schedule of Employer Allocations – Volunteer**  
**December 31, 2018**

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Prescott Volunteer Fire	\$ 7,342	0.1483%
Pulaski Co Volunteer Fire	6,618	0.1336%
Pyatt Rural Fire & Def Assoc	8,727	0.1762%
Quail Creek Volunteer Fire	2,019	0.0408%
Ravenden Volunteer Fire	9,070	0.1831%
Rector Volunteer Fire	18,364	0.3708%
Rector Volunteer Police	1,997	0.0403%
Redfield Volunteer Fire	16,708	0.3374%
Redfield Volunteer Police	1,380	0.0279%
Richwood Volunteer Fire	4,672	0.0943%
Rison Volunteer Fire	10,685	0.2158%
Riverdale Volunteer Fire	4,672	0.0943%
Rockport Volunteer Fire	10,511	0.2122%
Rogers Volunteer Police	67	0.0014%
Rondo Volunteer Fire	1,335	0.0270%
Rose Bud Volunteer Fire	11,015	0.2224%
Ross Van Ness – Wellford Volunteer Fire	10,830	0.2187%
Round Mountain Volunteer Fire	12,844	0.2594%
Ruddell Hill Volunteer Fire	6,635	0.1340%
Rudd's Crossing Volunteer Fire	7,297	0.1473%
Russell Volunteer Fire	6,158	0.1244%
Salem Volunteer Fire	15,351	0.3100%
Salem Volunteer Police	-	0.0000%
Salem-Saline County Volunteer	15,597	0.3149%
Saratoga Volunteer Fire	2,547	0.0514%
Sardis Fire Protection District	9,507	0.1920%
Scotland Area Fire & Emergency	12,014	0.2426%
Scott Volunteer Fire	5,429	0.1096%
Scranton Rural Volunteer Fire	11,346	0.2291%
SE Jefferson Co Volunteer Fire	5,979	0.1207%
Searcy Volunteer Fire	1,335	0.0270%
Searcy Volunteer Police	5,917	0.1195%
Sedgwick Fire Improvement Dist	6,490	0.1310%
Shady Grove Fire & Rescue	6,663	0.1345%
Shannon Hills Volunteer Fire	6,859	0.1385%
Shannon Hills Volunteer Police	3,937	0.0795%
Shaw Volunteer Fire Protection	10,101	0.2040%
Sheridan Volunteer Fire	18,155	0.3666%

**Arkansas Local Police and Fire Retirement System**  
**Cost-Sharing Multiple-Employer Defined Benefit Pension Plan**  
**Schedule of Employer Allocations – Volunteer**  
**December 31, 2018**

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Siloam Springs Volunteer Fire	\$ 779	0.0157%
Siloam Springs Volunteer Police	-	0.0000%
Sixth District Volunteer Fire	16,731	0.3378%
Smackover Volunteer Fire	13,214	0.2668%
Smackover Volunteer Police	67	0.0014%
Smyrna Volunteer Fire	5,945	0.1201%
Snowball Volunteer Fire	8,643	0.1745%
South Carroll Co Fire Assoc	10,679	0.2156%
South Greene County Volunteer Fire	11,318	0.2286%
South Mountain Volunteer Fire	6,007	0.1213%
Southbend Volunteer Fire	16,131	0.3257%
Southridge Volunteer Fire	11,397	0.2301%
Southside Volunteer Fire	17,365	0.3506%
Sparkman Volunteer Fire	7,465	0.1507%
Sparkman Volunteer Police	2,002	0.0404%
St. Francis Volunteer Fire	2,670	0.0539%
Stamps Volunteer Fire	12,681	0.2561%
Star City Volunteer Fire	13,310	0.2688%
Star City Volunteer Police	67	0.0014%
Stephens Volunteer Fire	9,405	0.1899%
Strawberry Volunteer Fire	8,211	0.1658%
Strickler Volunteer Fire	5,340	0.1078%
Strong Volunteer Fire	10,268	0.2074%
Stuttgart Volunteer Fire	2,047	0.0413%
Sulphur Springs Volunteer Fire	4,005	0.0809%
Sulphur Springs Volunteer Police	-	0.0000%
Summit Volunteer Fire	7,532	0.1521%
Sunnyland Rural Volunteer Fire	8,009	0.1617%
Sunset Rural Volunteer Fire	6,007	0.1213%
Sweet Home Volunteer Fire	-	0.0000%
Swifton Volunteer Fire	9,350	0.1888%
Swifton Volunteer Police	-	0.0000%
Taylor Volunteer Fire	6,686	0.1350%
Texarkana Volunteer Police	667	0.0135%
Thornton Volunteer Fire	5,070	0.1024%
Tillar Volunteer Fire	8,738	0.1765%
Timbo Volunteer Fire	13,349	0.2696%
Tinsman Volunteer Fire	3,337	0.0674%

**Arkansas Local Police and Fire Retirement System**  
**Cost-Sharing Multiple-Employer Defined Benefit Pension Plan**  
**Schedule of Employer Allocations – Volunteer**  
**December 31, 2018**

<b>Employer</b>	<b>Actuarially Determined Employer Contributions</b>	<b>Employer Allocation Percentage</b>
Tontitown Area Volunteer Fire	\$ 15,374	0.3104%
Tontitown Volunteer Fire	617	0.0125%
Tontitown Volunteer Police	4,734	0.0956%
Town of St. Charles Volunteer	6,674	0.1348%
Tracy Area Volunteer Fire	8,149	0.1646%
Trumann Volunteer Fire	8,110	0.1638%
Trumann Volunteer Police	752	0.0152%
Tuckerman Volunteer Fire	11,408	0.2304%
Tuckerman Volunteer Police	2,687	0.0542%
Tull Fire & Rescue	7,297	0.1473%
Turrell Volunteer Fire	2,002	0.0404%
Turtle Creek Volunteer Fire	246	0.0050%
Tyronza Volunteer Fire	10,723	0.2165%
Tyronza Volunteer Police	735	0.0148%
Umpire Volunteer Fire	5,929	0.1197%
Valley Springs Volunteer Fire	12,176	0.2459%
Van Buren Volunteer Police	2,675	0.0540%
Vandervoort Rural Volunteer Fire	8,009	0.1617%
Velvet Ridge Fire Protection District	8,071	0.1630%
Vilonia Volunteer Fire	15,217	0.3073%
Vilonia Volunteer Police	2,642	0.0533%
Viola Volunteer Fire	7,959	0.1607%
Wabbaseka Volunteer Fire	4,666	0.0942%
Waldo Volunteer Fire	3,259	0.0658%
Waldo Volunteer Police	667	0.0135%
Waldron Volunteer Fire	12,014	0.2426%
Walnut Ridge Volunteer Fire	9,305	0.1879%
Walnut Ridge Volunteer Police	3,337	0.0674%
Ward Volunteer Fire	7,303	0.1475%
Ward Volunteer Police	3,287	0.0664%
Warren Volunteer Fire	23,865	0.4819%
Washington Volunteer Fire	2,670	0.0539%
Water Valley Volunteer Fire	10,012	0.2022%
Watson Chapel Volunteer Fire	20,887	0.4218%
Wedington Volunteer Fire	17,191	0.3471%
Weiner Volunteer Fire	9,333	0.1885%
Weiner Volunteer Police	162	0.0033%
Wescon Volunteer Fire	14,779	0.2984%

**Arkansas Local Police and Fire Retirement System**  
**Cost-Sharing Multiple-Employer Defined Benefit Pension Plan**  
**Schedule of Employer Allocations – Volunteer**  
**December 31, 2018**

<b>Employer</b>	<b>Actuarially Determined Employer Contributions</b>	<b>Employer Allocation Percentage</b>
Wesley Volunteer Fire	\$ 4,706	0.0950%
West Fork Volunteer Fire	23,288	0.4702%
West Fork Volunteer Police	5,957	0.1203%
West Memphis Volunteer Police	3,337	0.0674%
West Point Volunteer Fire	5,856	0.1182%
West Pulaski Volunteer Fire	28,497	0.5754%
Western Greene Co Fire	16,764	0.3385%
Western Grove Volunteer Fire	12,754	0.2575%
Wheatley Volunteer Fire	5,979	0.1207%
Wheatley Volunteer Police	-	0.0000%
Wheeler Volunteer Fire	13,544	0.2735%
White Bluff-Rye Hill Volunteer	16,675	0.3367%
White Hall Volunteer Fire	12,709	0.2566%
White Hall Volunteer Police	-	0.0000%
Whitehouse Volunteer Fire	11,346	0.2291%
Wickes RVFD #2	3,337	0.0674%
Williams Junction Volunteer Fire	5,340	0.1078%
Wilmar Volunteer Fire	6,007	0.1213%
Wilmot Volunteer Fire	6,819	0.1377%
Wilson Volunteer Fire	6,007	0.1213%
Wilton Volunteer Fire	5,524	0.1116%
Winchester Volunteer Fire	4,005	0.0809%
Woodlawn Volunteer Fire	8,710	0.1759%
Wright-Pastoria Volunteer Fire	7,291	0.1472%
Wynne Volunteer Fire	8,722	0.1761%
Wynne Volunteer Police	667	0.0135%
Y-City Volunteer Fire	6,674	0.1348%
Yellville Volunteer Fire	10,741	0.2169%
Zinc Volunteer Fire	4,756	0.0960%
	<u>\$ 4,952,207</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, 2018

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense		
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Contributions and Proportionate Share of Contributions	Total Pension Expense
Alexander Fire	\$ 477,431	\$ 25,364	\$ 92,072	\$ 65,348	\$ 204,105	\$ 386,889	\$ -	\$ 30,987	\$ -	\$ -	\$ 30,987	\$ 97,482	\$ 65,359	\$ 162,841
Alexander Police	278,388	14,790	53,687	38,104	119,012	225,593	-	18,068	-	18,068	56,841	38,111	94,952	
Alzheimer Police	128,418	6,822	24,765	17,577	38,461	87,625	-	8,335	-	28,904	37,239	26,220	9,463	
Altus Police	75,456	4,009	14,552	10,328	13,830	42,719	-	4,897	-	18,180	23,077	15,407	(10,958)	
Amity Police	111,044	5,899	21,415	15,199	6,226	48,739	-	7,207	-	1,742	8,949	22,673	2,604	
Arkadelphia Fire	1,010,219	53,670	194,820	138,272	58,975	445,737	-	65,567	-	17,462	83,029	206,267	10,531	
Ash Flat Fire	435,125	23,117	83,913	59,557	2,569	169,156	-	28,241	-	21,635	49,876	88,844	(7,007)	
Ash Flat Police	236,363	12,557	45,582	32,352	3,766	94,257	-	15,341	-	5,456	20,797	48,261	1,302	
Ashdown Police	1,053,039	55,945	203,077	144,133	-	403,155	-	68,346	-	77,364	145,710	215,010	(37,916)	
Atkins Police	867,551	46,090	167,306	118,745	-	332,141	-	56,307	-	15,215	71,522	177,137	(7,280)	
Augusta Police	545,038	28,956	105,110	74,601	1,840	210,507	-	35,375	-	113,099	148,474	111,286	(50,266)	
Austin Police	174,136	9,251	33,582	23,835	2,581	69,249	-	11,302	-	19,927	31,229	35,555	(5,226)	
Bald Knob Police	590,853	31,390	113,945	80,872	82,315	308,522	-	38,348	-	38,348	120,640	32,509	153,149	
Barling Fire	552,340	29,344	106,518	75,601	33,391	244,854	-	35,849	-	21,120	56,969	112,777	(401)	
Barling Police	1,263,437	67,123	243,652	172,931	38,915	522,621	-	82,001	-	38,152	120,153	257,969	8,356	
Batesville Fire	1,540,248	81,829	297,035	210,819	17,722	607,405	-	99,967	-	29,949	129,916	314,488	(1,828)	
Batesville Police	2,238,615	118,931	431,714	306,407	275,445	1,132,497	-	145,294	-	145,294	457,081	197,187	654,268	
Bauxite Police	97,345	5,172	18,773	13,324	-	37,269	-	6,318	-	4,361	10,679	17,076	(2,832)	
Bay Police	361,452	19,203	69,706	49,473	13,067	151,449	-	23,459	-	1,600	25,059	73,801	2,836	
Beaver Lake Fire	452,149	24,021	87,197	61,887	129,869	302,974	-	29,346	-	6,403	35,749	92,320	35,285	
Beebe Fire	75,967	4,036	14,650	10,398	724	29,808	-	4,931	-	14,006	18,937	15,511	(7,291)	
Bella Vista Fire	9,351,730	496,829	1,803,471	1,280,004	351,101	3,931,405	-	606,959	-	606,959	1,909,440	144,511	2,053,951	
Bella Vista Police	5,668,260	301,137	1,093,118	775,835	261,571	2,431,661	-	367,889	-	35,105	402,994	1,157,348	66,120	
Benton Fire	9,303,311	494,256	1,794,133	1,273,377	319,102	3,880,868	-	603,817	-	186,731	790,548	1,899,554	127,225	
Benton Police	8,890,940	472,348	1,714,608	1,216,934	44,645	3,448,535	-	577,052	-	180,439	757,491	1,815,356	(50,254)	
Bentonville Fire	13,806,285	733,486	2,662,526	1,889,715	99,819	5,385,546	-	896,075	-	176,795	1,072,870	2,818,972	(51,709)	
Bentonville Police	10,866,918	577,326	2,095,673	1,487,394	420,121	4,580,514	-	705,300	-	705,300	2,218,811	228,041	2,446,852	
Berryville Police	1,609,642	85,515	310,418	220,317	20,825	637,075	-	104,471	-	41,226	145,697	328,657	(27,095)	
Bethel Heights Fire	-	-	-	-	-	-	-	-	-	12,572	12,572	-	(11,575)	
Bethel Heights Police	810,533	43,061	156,310	110,940	22,154	332,465	-	52,606	-	15,628	68,234	165,495	11,374	
Black Rock Police	63,502	3,374	12,246	8,692	3,367	27,679	-	4,121	-	4,279	8,400	12,966	74	
Blytheville Fire	2,883,734	153,204	556,125	394,707	72,732	1,176,768	-	187,164	-	51,477	238,641	588,802	(9,459)	
Blytheville Police	3,199,779	169,994	617,074	437,965	145,934	1,370,967	-	207,677	-	31,041	238,718	653,332	26,971	
Bono Police	419,358	22,279	80,873	57,399	8,581	169,132	-	27,218	-	1,511	28,729	85,625	3,721	
Bradford Police	296,056	15,729	57,094	40,522	41,027	154,372	-	19,215	-	11,849	31,064	60,449	12,873	
Bradley Police	76,807	4,081	14,812	10,513	27,108	56,514	-	4,985	-	17,208	22,193	15,683	651	
Brinkley Fire	97,376	5,173	18,779	13,328	481	37,761	-	6,320	-	1,033	7,353	19,882	97	
Brinkley Police	665,924	35,378	128,423	91,147	13,773	268,721	-	43,221	-	8,020	51,241	135,969	5,991	
Brookland Police	483,063	25,664	93,158	66,118	136,435	321,375	-	31,352	-	-	31,352	98,632	54,796	
Bryant Fire	5,894,650	313,165	1,136,777	806,822	27,653	2,284,417	-	382,583	-	129,018	511,601	1,203,572	(27,815)	
Bryant Police	5,478,431	291,052	1,056,509	749,852	74,845	2,172,258	-	355,569	-	156,767	512,336	1,118,588	(60,561)	
Buford Fire	96,377	5,120	18,586	13,191	41,203	78,100	-	6,255	-	-	6,255	19,678	13,194	
Bull Shoals Fire	84,075	4,467	16,214	11,508	-	32,189	-	5,457	-	10,342	15,799	17,166	(7,021)	
Bull Shoals Police	256,747	13,640	49,513	35,142	25,596	123,891	-	16,664	-	45,568	62,232	52,423	(5,499)	
Cabot Fire	5,039,990	267,759	971,956	689,841	28,372	1,957,928	-	327,113	-	54,024	381,137	1,029,067	3,469	

# 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, 2018

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Cabot Police	\$ 5,561,044	\$ 295,441	\$ 1,072,441	\$ 761,160	\$ 21,707	\$ 2,150,749	\$ -	\$ 360,931	\$ -	\$ 244,975	\$ 605,906	\$ 1,135,456	\$ (81,040)	\$ 1,054,416
Caddo Valley Fire	67,953	3,610	13,105	9,301	8,389	34,405	-	4,410	-	18,628	23,038	13,875	(2,872)	11,003
Caddo Valley Police	293,859	15,612	56,670	40,222	17,026	129,530	-	19,072	-	7,828	26,900	60,000	5,227	65,227
Camden Fire	3,092,355	164,287	596,357	423,262	7,217	1,191,123	-	200,704	-	142,026	342,730	631,398	(40,112)	591,286
Camden Police	1,495,153	79,433	288,339	204,647	22,002	594,421	-	97,041	-	84,123	181,164	305,281	(12,617)	292,664
Cammack Village Police	315,093	16,740	60,765	43,128	6,986	127,619	-	20,451	-	41,343	61,794	64,336	(13,947)	50,389
Caraway Police	226,030	12,008	43,590	30,937	2,582	89,117	-	14,670	-	14,120	28,790	46,151	(2,565)	43,586
Carlisle Police	396,360	21,057	76,438	54,251	27,791	179,537	-	25,725	-	1,533	27,258	80,929	11,526	92,455
Cave City Fire	62,156	3,302	11,987	8,507	5,565	29,361	-	4,034	-	53	4,087	12,691	5,122	17,813
Cave City Police	421,082	22,371	81,205	57,635	30,256	191,467	-	27,330	-	2,553	29,883	85,977	8,107	94,084
Cave Springs Police	796,514	42,316	153,607	109,022	53,280	358,225	-	51,697	-	18,341	70,038	162,633	14,560	177,193
Centerton Fire	1,977,039	105,034	381,270	270,604	479,714	1,236,622	-	128,317	-	-	128,317	403,673	210,924	614,597
Centerton Police	2,529,239	134,371	487,761	346,186	247,023	1,215,341	-	164,156	-	-	164,156	516,421	110,359	626,780
Central City Police	-	-	-	-	415	415	-	-	-	-	13,499	-	(6,454)	7,045
Cherokee Village Fire	1,241,998	65,984	239,518	169,997	-	475,499	-	80,610	-	145,598	226,208	253,592	(118,820)	134,772
Cherokee Village Police	709,898	37,715	136,903	97,166	323	272,107	-	46,075	-	39,086	85,161	144,947	(16,469)	128,478
Cherry Valley Police	91,745	4,874	17,693	12,557	18,892	54,016	-	5,955	-	13,867	19,822	18,732	4,415	23,147
Clarendon Police	275,355	14,629	53,102	37,689	4,129	109,549	-	17,871	-	26,891	44,762	56,222	(7,066)	49,156
Clarksville Police	1,989,170	105,679	383,609	272,265	-	761,553	-	129,104	-	130,640	259,744	406,149	(79,760)	326,389
Clinton Fire	71,222	3,784	13,735	9,748	2,331	29,598	-	4,623	-	1,944	6,567	14,542	620	15,162
Clinton Police	638,407	33,917	123,116	87,381	-	244,414	-	41,435	-	99,376	140,811	130,350	(54,083)	76,267
Coal Hill Police	50,942	2,706	9,824	6,973	19,628	39,131	-	3,306	-	19,809	23,115	10,401	1,360	11,761
Concord Police	55,371	2,942	10,678	7,579	3,658	24,857	-	3,594	-	9,234	12,828	11,306	804	12,110
Conway Fire	15,590,919	828,298	3,006,691	2,133,984	106,667	6,075,640	-	1,011,904	-	333,596	1,345,500	3,183,360	(50,095)	3,133,265
Conway Police	17,734,201	942,164	3,420,021	2,427,343	-	6,789,528	-	1,151,010	-	525,419	1,676,429	3,620,976	(340,801)	3,280,175
Corning Police	691,927	36,760	133,437	94,707	1,037	265,941	-	44,908	-	31,727	76,635	141,278	(11,008)	130,270
Cotter Police	161,403	8,575	31,126	22,092	9,879	71,672	-	10,476	-	12,984	23,460	32,955	(7,656)	25,299
Cotton Plant Police	27,879	1,481	5,376	3,816	298	10,971	-	1,809	-	4,635	6,444	5,692	(4,201)	1,491
Crossett Fire	2,198,807	116,816	424,037	300,958	23,744	865,555	-	142,710	-	73,968	216,678	448,953	(15,911)	433,042
Crosssett Police	1,584,305	84,169	305,532	216,849	22,348	628,898	-	102,827	-	72,718	175,545	323,484	(7,341)	316,143
De Queen Fire	307,080	16,314	59,220	42,031	14,780	132,345	-	19,931	-	15,527	35,458	62,700	(2,148)	60,552
De Queen Police	1,515,280	80,502	292,220	207,402	5,239	585,363	-	98,347	-	86,763	185,110	309,391	(49,988)	259,403
Decatur Police	703,228	37,360	135,617	96,253	2,345	271,575	-	45,642	-	18,152	63,794	143,585	(12,809)	130,776
Dermott Police	505,411	26,851	97,468	69,177	25,827	219,323	-	32,803	-	35,549	68,352	103,195	(13,743)	89,452
Des Arc Police	558,370	29,665	107,681	76,426	46,269	260,041	-	36,240	-	2,629	38,869	114,008	13,215	127,223
Devalls Bluff Police	115,386	6,130	22,252	15,793	13,944	58,119	-	7,489	-	18,523	26,012	23,559	(4,953)	18,606
DeWitt Police	839,697	44,611	161,935	114,932	-	321,478	-	54,499	-	80,335	134,834	171,450	(69,075)	102,375
Diaz Police	211,084	11,214	40,707	28,892	11,405	92,218	-	13,700	-	17,653	31,353	43,099	(1,437)	41,662
Dierks Police	358,101	19,025	69,059	49,015	-	137,099	-	23,242	-	20,651	43,893	73,117	(10,162)	62,955
Dover Police	494,786	26,286	95,419	67,723	8,868	198,296	-	32,113	-	-	32,113	101,026	4,359	105,385
East Camden Police	79,110	4,203	15,256	10,828	3,326	33,613	-	5,135	-	-	5,135	16,153	1,530	17,683
El Dorado Fire	4,332,296	230,162	835,478	592,977	60,887	1,719,504	-	281,181	-	48,802	329,983	884,570	31,708	916,278
El Dorado Police	3,427,069	182,070	660,906	469,075	83,835	1,395,886	-	222,429	-	37,904	260,333	699,740	38,062	737,802
Elkins Fire	169,326	8,996	32,654	23,176	2,241	67,067	-	10,990	-	2,804	13,794	34,573	(1,514)	33,059
Elkins Police	551,188	29,283	106,296	75,443	25,008	236,030	-	35,774	-	17,901	53,675	112,542	8,561	121,103

# 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, 2018

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense		
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Elm Springs Police	\$ 503,170	\$ 26,732	\$ 97,036	\$ 68,871	\$ 3,325	\$ 195,964	\$ -	\$ 32,657	\$ -	\$ 5,438	\$ 38,095	\$ 102,737	\$ (446)	\$ 102,291
Eureka Springs Fire	1,214,304	64,512	234,177	166,206	-	19,410	484,305	-	78,813	17,748	96,561	247,937	(929)	247,008
Eureka Springs Police	1,400,121	74,384	270,012	191,639	6,021	542,056	-	90,873	-	50,946	141,819	285,877	(14,021)	271,856
Fairfield Bay Police	670,007	35,595	129,210	91,706	-	256,511	-	43,486	-	31,246	74,732	136,802	(23,789)	113,013
Farmington Fire	612,442	32,537	118,109	83,827	105,953	340,426	-	39,750	-	-	39,750	125,049	40,043	165,092
Farmington Police	1,618,495	85,986	312,125	221,529	62,086	681,726	-	105,046	-	457	105,503	330,465	24,279	354,744
Fayetteville Fire	24,186,958	1,284,979	4,664,427	3,310,555	327,442	9,587,403	-	1,569,816	-	396,180	1,965,996	4,938,502	(44,282)	4,894,220
Fayetteville Police	21,470,010	1,140,636	4,140,467	2,938,676	446,108	8,665,887	-	1,393,477	-	61,950	1,455,427	4,383,755	153,465	4,537,220
Flippin Fire	4,859	258	937	665	2,077	3,937	-	315	-	-	315	992	665	1,657
Flippin Police	596,116	31,670	114,960	81,592	56,744	284,966	-	38,690	-	14,811	53,501	121,715	13,538	135,253
Foreman Police	-	-	-	-	168	168	-	-	-	-	30,685	30,685	-	(17,560)
Forrest City Fire	2,340,218	124,329	451,308	320,314	1,421	897,372	-	151,888	-	67,423	219,311	477,827	(35,050)	442,777
Forrest City Police	2,852,807	151,561	550,161	390,474	16,430	1,108,626	-	185,157	-	102,591	287,748	582,487	(24,065)	558,422
Fort Smith Fire	23,906,213	1,270,064	4,610,286	3,272,128	335,260	9,487,738	-	1,551,595	-	691,167	2,242,762	4,881,180	(248,714)	4,632,466
Fort Smith Police	14,056,878	746,799	2,710,853	1,924,015	235,167	5,616,834	-	912,339	-	816,570	1,728,909	2,870,139	(388,427)	2,481,712
Friendship Police	17,612	936	3,397	2,411	2,358	9,102	-	1,143	-	4,272	5,415	3,596	(1,264)	2,332
Gassville Fire	74,321	3,948	14,333	10,173	149	28,603	-	4,824	-	17,000	21,824	15,175	(5,337)	9,838
Gassville Police	386,951	20,558	74,623	52,963	-	148,144	-	25,114	-	24,005	49,119	79,008	(9,784)	69,224
Gentry Police	698,067	37,086	134,621	95,547	2,763	270,017	-	45,307	-	18,502	63,809	142,532	(3,916)	138,616
Gillett Police	48,402	2,571	9,334	6,625	9,547	28,077	-	3,141	-	36,422	39,563	9,883	(12,951)	(3,068)
Glenwood Police	185,957	9,879	35,862	25,453	7,627	78,821	-	12,069	-	8,975	21,044	37,969	(53)	37,916
Goshen Police	273,578	14,534	52,759	37,446	35,366	140,105	-	17,756	-	1,026	18,782	55,859	17,318	73,177
Gosnell Police	605,902	32,190	116,847	82,932	182,173	414,142	-	39,325	-	-	39,325	123,713	70,073	193,786
Gravel Ridge Fire Protection Dist.	265,997	14,132	51,297	36,408	-	101,837	-	17,264	-	14,770	32,034	54,311	(10,195)	44,116
Gravette Fire	730,625	38,816	140,900	100,003	20,024	299,743	-	47,420	-	6,708	54,128	149,179	7,320	156,499
Gravette Police	1,246,560	66,226	240,398	170,621	42,888	520,133	-	80,906	-	29,914	110,820	254,523	(13,786)	240,737
Green Forest Police	1,150,572	61,126	221,886	157,483	39,587	480,082	-	74,676	-	13,843	88,519	234,924	22,044	256,968
Greenbrier Fire	24,920	1,324	4,806	3,411	9,870	19,411	-	1,617	-	33,537	35,154	5,088	(2,024)	3,064
Greenland Police	491,067	26,089	94,702	67,214	1,847	189,852	-	31,872	-	8,395	40,267	100,266	(3,546)	96,720
Greenwood Fire	145,053	7,706	27,973	19,854	8,067	63,600	-	9,414	-	827	10,241	29,617	3,139	32,756
Greenwood Police	2,366,666	125,734	456,409	323,934	8,168	914,245	-	153,605	-	15,852	169,457	483,227	(7,341)	475,886
Greers Ferry Police	384,369	20,420	74,125	52,610	17,149	164,304	-	24,947	-	428	25,375	78,481	7,565	86,046
Hackett Police	106,839	5,676	20,604	14,623	861	41,764	-	6,934	-	3,244	10,178	21,815	(1,226)	20,589
Hampton Police	213,885	11,363	41,248	29,275	7,943	89,829	-	13,882	-	54	13,936	43,671	2,939	46,610
Hardy Police	173,082	9,195	33,379	23,690	10,758	77,022	-	11,234	-	55,317	66,551	35,340	(22,894)	12,446
Harrisburg Police	436,585	23,194	84,195	59,757	13,488	180,634	-	28,336	-	44,996	73,332	89,142	(5,984)	83,158
Harrison Fire	3,696,218	196,369	712,812	505,914	47,780	1,462,875	-	239,897	-	148,847	388,744	754,695	(52,742)	701,953
Harrison Police	3,856,894	204,905	743,798	527,907	132,489	1,609,099	-	250,326	-	32,316	282,642	787,502	63,435	850,937
Hartford Police	92,790	4,930	17,894	12,700	9,850	45,374	-	6,022	-	49,132	55,154	18,946	(49,360)	(30,414)
Haskell Fire	43,121	2,291	8,316	5,902	978	17,487	-	2,799	-	1,469	4,268	8,804	(378)	8,426
Haskell Police	591,538	31,427	114,077	80,966	58,971	285,441	-	38,393	-	1,267	39,660	120,780	19,094	139,874
Heber Springs Fire	232,753	12,365	44,886	31,858	8,353	97,462	-	15,106	-	46,783	61,889	47,524	(8,117)	39,407
Heber Springs Police	1,588,251	84,379	306,292	217,390	-	608,061	-	103,083	-	84,761	187,844	324,290	(36,800)	287,490



# 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, 2018

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense		
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Contributions and Proportionate Share of Contributions	Total Employer Pension Expense	
Hector Police	\$ -	\$ -	\$ -	\$ -	\$ 3,201	\$ 3,201	\$ -	\$ -	\$ -	\$ 9,458	\$ 9,458	\$ -	\$ (965)	\$ (965)	
Helena-West Helena Fire	1,798,883	95,569	346,913	246,220	51,669	740,371	-	116,754	-	42,541	159,295	367,297	16,101	383,398	
Helena-West Helena Police	1,770,055	94,038	341,353	242,274	128,794	806,459	-	114,883	-	104,811	219,694	361,410	1,225	362,635	
Hermitage Police	118,609	6,301	22,874	16,234	2,049	47,458	-	7,698	-	966	8,664	24,218	743	24,961	
Highfill Police	251,853	13,380	48,570	34,472	6,075	102,497	-	16,346	-	12,922	29,268	51,423	1,722	53,145	
Highland Police	228,952	12,164	44,153	31,337	97,879	185,533	-	14,860	-	-	14,860	46,747	31,343	78,090	
Holiday Island Fire	262,069	13,923	50,540	35,870	11,819	112,152	-	17,009	-	7,126	24,135	53,509	539	54,048	
Holly Grove Police	53,165	2,824	10,253	7,277	-	20,354	-	3,451	-	18,742	22,193	10,855	(6,590)	4,265	
Hope Fire	1,592,784	84,620	307,167	218,010	22,398	632,195	-	103,377	-	36,977	140,354	325,215	750	325,965	
Hot Springs Fire	11,047,366	586,913	2,130,472	1,512,092	132,548	4,362,025	-	717,012	-	95,329	812,341	2,255,655	9,016	2,264,671	
Hot Springs Police	13,961,747	741,745	2,692,507	1,910,994	127,228	5,472,474	-	906,165	-	107,744	1,013,909	2,850,715	33,447	2,884,162	
Hot Springs Village Fire	2,476,287	131,558	477,549	338,938	-	948,045	-	77,847	-	160,720	238,567	505,609	(49,188)	456,421	
Hot Springs Village Police	2,152,475	114,354	415,102	294,617	-	824,073	-	139,703	-	100,169	239,872	439,493	(62,269)	377,224	
Hoxie Fire	74,136	3,939	14,297	10,147	7,793	36,176	-	4,812	-	984	5,796	15,137	6,162	21,299	
Hoxie Police	331,157	17,593	63,863	45,327	8,863	135,646	-	21,493	-	10,310	31,803	67,616	(736)	66,880	
Hughes Police	171,833	9,129	33,138	23,519	3,787	69,573	-	11,153	-	12,742	23,895	35,085	(10,255)	24,830	
Humphrey Police	84,734	4,502	16,341	11,598	3	32,444	-	5,500	-	4,056	9,556	17,301	(1,582)	15,719	
Huntington Police	74,923	3,980	14,449	10,255	6,190	34,874	-	4,863	-	2,147	7,010	15,298	4,865	20,163	
Huntsville Police	761,955	40,480	146,942	104,291	15,296	307,009	-	49,453	-	12,693	62,146	155,576	6,799	162,375	
Huttig Police	90,980	4,833	17,545	12,453	3,356	38,187	-	5,905	-	4,177	10,082	18,576	(1,195)	17,381	
Jacksonville Fire	8,459,642	449,435	1,631,432	1,157,901	75,037	3,313,805	-	549,060	-	262,003	811,063	1,727,293	(43,819)	1,683,474	
Jacksonville Police	7,258,921	385,644	1,399,875	993,554	-	2,779,073	-	471,129	-	1,319,019	1,790,148	1,482,129	(501,032)	981,097	
Jasper Police	102,495	5,445	19,766	14,029	829	40,069	-	6,652	-	17,404	24,056	20,927	(8,349)	12,578	
Johnson Area Fire Department	266,807	14,175	51,453	36,519	683	102,830	-	17,317	-	32,533	49,850	54,477	(14,586)	39,891	
Johnson Police	1,216,154	64,611	234,534	166,459	3,206	468,810	-	78,933	-	109,812	188,745	248,315	(38,514)	209,801	
Jonesboro Fire	17,901,204	951,036	3,452,227	2,450,201	309,200	7,162,664	-	1,161,849	-	441,263	1,603,112	3,655,075	32,906	3,687,981	
Jonesboro Police	20,133,953	1,069,655	3,882,810	2,755,805	287,064	7,995,334	-	1,306,762	-	423,248	1,730,010	4,110,958	(60,346)	4,050,612	
Judsonia Police	257,334	13,671	49,626	35,222	3,876	102,395	-	16,702	-	21,069	37,771	52,542	(6,468)	46,074	
Junction City Police	56,308	2,991	10,859	7,707	14,669	36,226	-	3,655	-	-	3,655	11,497	6,085	17,582	
Kensett Police	275,927	14,659	53,212	37,767	6,627	112,265	-	17,909	-	38,816	56,725	56,339	(20,388)	35,951	
Kibler Police	180,855	9,608	34,878	24,754	5,789	75,029	-	11,738	-	5,657	17,395	36,927	4,431	41,358	
Lake City Police	437,411	23,238	84,354	59,870	-	167,462	-	28,389	-	5,424	33,813	89,311	(2,993)	86,318	
Lake Hamilton Fire	38,293	2,034	7,385	5,241	-	14,660	-	2,485	-	11,062	13,547	7,819	(8,637)	(818)	
Lake Village Police	886,053	47,073	170,874	121,277	29,051	368,275	-	57,508	-	2,593	60,101	180,195	10,957	191,872	
Lakeview Police	155,619	8,268	30,011	21,300	-	59,579	-	10,100	-	11,769	21,869	31,774	(4,908)	26,866	
Lamar Police	231,340	12,290	44,614	31,664	5,970	94,538	-	15,015	-	2,530	17,545	47,235	97	47,332	
Laveca Police	254,585	13,525	49,096	34,846	89	97,556	-	16,523	-	44,109	60,632	51,981	(15,499)	36,482	
Leachville Police	327,859	17,418	63,227	44,875	26,526	152,046	-	21,279	-	17,934	39,213	66,942	(3,453)	63,489	
Lepanto Police	198,355	10,538	38,253	27,150	24,680	100,621	-	12,874	-	15,181	28,055	40,500	277	40,777	
Lewisville Police	154,162	8,190	29,730	21,101	968	59,989	-	10,006	-	10,286	20,292	31,477	(4,349)	27,128	
Lincoln Fire	93,926	4,990	18,114	12,856	-	35,960	-	6,096	-	3,639	9,735	19,178	(1,342)	17,836	
Lincoln Police	560,880	29,798	108,165	76,770	17,896	232,629	-	36,403	-	25,651	62,054	114,521	(6,435)	108,086	
Little Flock Police	668,514	35,516	128,922	91,502	-	255,940	-	43,389	-	36,779	80,168	136,497	(19,658)	116,839	
Little Rock Fire	82,438,479	4,379,704	15,898,167	11,283,647	248,871	31,810,389	-	5,350,539	-	851,449	6,201,988	16,832,319	(175,579)	16,656,740	
Little Rock Police	90,559,803	4,811,166	17,464,361	12,395,249	708,687	35,379,463	-	5,877,643	-	239,001	6,116,644	18,490,537	(27,829)	18,462,708	

# 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, 2018

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense		
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Lonoke Police	\$ 863,476	\$ 45,874	\$ 166,520	\$ 118,187	\$ 3,284	\$ 333,865	\$ -	\$ 56,043	\$ -	\$ 40,304	\$ 96,347	\$ 176,305	\$ (12,247)	\$ 164,058
LOPFI Staff	1,906,453	101,284	367,657	260,943	2,325	732,209	-	123,735	-	91,403	215,138	389,260	(42,409)	346,851
Lowell Fire	3,439,776	182,745	663,357	470,814	583,680	1,900,596	-	223,253	-	-	223,253	702,335	218,953	921,288
Lowell Police	1,815,965	96,477	350,207	248,558	89,292	784,534	-	117,862	-	-	117,862	370,784	41,025	411,809
Luxora Police	157,264	8,355	30,328	21,525	3,604	63,812	-	10,207	-	17,227	27,434	32,110	(9,148)	22,962
Magnolia Fire	1,261,090	66,998	243,200	172,610	11,274	494,082	-	81,849	-	32,359	114,208	257,490	(6,643)	250,847
Magnolia Police	2,250,569	119,566	434,020	308,043	39,793	901,422	-	146,070	-	77,391	223,461	459,522	(4,268)	455,254
Malvern Fire	2,168,336	115,197	418,161	296,788	27,873	858,019	-	140,732	-	18,542	159,274	442,732	6,663	449,395
Malvern Police	2,189,433	116,318	422,230	299,675	122,118	960,341	-	142,102	-	63,151	205,253	447,039	20,228	467,267
Manila Fire	42,975	2,283	8,288	5,882	16,821	33,274	-	2,789	-	-	2,789	8,775	5,616	14,391
Manila Police	446,569	23,725	86,120	61,123	-	170,968	-	28,984	-	39,427	68,411	91,181	(24,029)	67,152
Mansfield Police	331,331	17,603	63,897	45,350	5,715	132,565	-	21,505	-	16,996	38,501	67,651	(1,642)	66,009
Marianna Fire	112,309	5,967	21,659	15,372	680	43,678	-	7,289	-	10,870	18,159	22,931	(3,679)	19,252
Marianna Police	949,900	50,465	183,187	130,016	24,616	388,284	-	61,652	-	6,470	68,122	193,951	10,962	204,913
Marion Fire	498,448	26,481	96,125	68,224	35,446	226,276	-	32,351	-	15,889	48,240	101,773	7,672	109,445
Marion Police	2,900,217	154,080	559,303	396,963	28,449	1,138,795	-	188,234	-	32,896	221,130	592,167	10,114	602,281
Marked Tree Police	413,133	21,969	79,746	56,599	780	159,094	-	26,838	-	31,848	58,686	84,431	(11,773)	72,658
Marmaduke Police	405,157	21,525	78,134	55,455	2,230	157,344	-	26,296	-	5,676	31,972	82,725	(733)	81,992
Marshall Police	230,777	12,260	44,505	31,587	89	88,441	-	14,978	-	6,510	21,488	47,120	(2,438)	44,682
Marvell Police	309,725	16,455	59,730	42,393	3,491	122,069	-	20,102	-	22,891	42,993	63,240	(4,383)	58,857
Maumelle Fire	5,210,420	276,814	1,004,824	713,169	379,335	2,374,142	-	338,174	-	-	338,174	1,063,866	176,864	1,240,730
Maumelle Police	4,272,138	226,966	823,877	584,743	176,056	1,811,642	-	277,276	-	-	277,276	872,287	75,282	947,569
Mayflower Fire	86,375	4,589	16,657	11,822	1,078	34,146	-	5,606	-	3,513	9,119	17,636	(1,792)	15,844
Mayflower Police	745,309	39,596	143,732	102,013	46,106	331,447	-	48,373	-	48,880	97,253	152,177	10,889	163,066
McCroxy Police	339,338	18,028	65,441	46,446	1,463	131,378	-	22,024	-	25,924	47,948	69,286	(7,722)	61,564
McGehee Fire	1,011,227	53,723	195,014	138,410	8,736	395,883	-	65,632	-	53,816	119,448	206,473	(10,607)	195,866
McGehee Police	757,063	40,220	145,999	103,622	15,343	305,184	-	49,136	-	35,271	84,407	154,577	1,756	156,333
McRae Police	266,387	14,152	51,372	36,461	25,977	127,962	-	17,289	-	1,452	18,741	54,391	9,059	63,450
Mena Fire	316,549	16,817	61,046	43,327	32,570	153,760	-	20,545	-	-	20,545	64,633	13,361	77,994
Mineral Springs Police	141,014	7,492	27,194	19,301	-	53,987	-	9,152	-	14,994	24,146	28,792	(7,108)	21,684
Monette Police	346,172	18,391	66,759	47,382	20,997	153,529	-	22,468	-	2,984	25,452	70,681	5,517	76,198
Monticello Fire	994,213	52,819	191,733	136,081	13,916	394,549	-	64,528	-	37,912	102,440	202,999	(4,697)	198,302
Montrose Police	17,196	914	3,316	2,354	5,033	11,617	-	1,116	-	4,254	5,370	3,511	1,283	4,794
Morning Star FPA	51,826	2,753	9,995	7,094	-	19,842	-	3,364	-	5,184	8,548	10,582	(1,905)	8,677
Mountain Home Fire	3,757,518	199,625	724,633	514,305	-	1,438,563	-	243,876	-	160,364	404,240	767,211	(72,403)	694,808
Mountain Home Police	3,353,808	178,178	646,778	459,048	-	1,284,004	-	217,674	-	158,563	376,237	684,782	(114,845)	569,937
Mountain Pine Police	329,065	17,482	63,460	45,040	139,528	265,510	-	21,357	-	23,267	44,624	67,189	35,215	102,404
Mountain View Police	814,111	43,251	157,000	111,430	18,711	330,392	-	52,839	-	8,624	61,463	166,225	4,273	170,498
Mountainburg Police	89,622	4,761	17,284	12,267	5,052	39,364	-	5,817	-	2,672	8,489	18,299	2,111	20,410
Mulberry Police	208,317	11,067	40,174	28,513	19,395	99,149	-	13,520	-	682	14,202	42,534	6,450	48,984
Murfreesboro Police	258,894	13,754	49,927	35,436	7,803	106,920	-	16,803	-	4,252	21,055	52,861	3,893	56,754
Nashville Fire	149,591	7,947	28,848	20,475	12	57,282	-	9,709	-	6,408	16,117	30,544	(3,508)	27,036
Newport Fire	1,904,914	101,202	367,360	260,732	9,523	738,817	-	123,635	-	30,415	154,050	388,946	(2,787)	386,159
Newport Police	1,452,878	77,187	280,186	198,861	63,693	619,927	-	94,297	-	33,011	127,308	296,649	8,379	305,028
Nob Hill Fire	87,165	4,631	16,810	11,931	2,058	35,430	-	5,657	-	3,899	9,556	17,797	(466)	17,331

# 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, 2018

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense	
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
North Little Rock Fire	\$ 24,179,580	\$ 1,284,587	\$ 4,663,005	\$ 3,309,545	\$ 188,785	\$ 9,445,922	\$ -	\$ 1,569,337	\$ -	\$ 251,547	\$ 1,820,884	\$ 4,936,996	\$ 79,405	\$ 5,016,401
North Little Rock Police	23,799,819	1,264,411	4,589,768	3,257,565	564,550	9,676,294	-	1,544,690	-	-	1,544,690	4,859,456	270,526	5,129,982
Oak Grove Fire Protection Dist. #25	192,607	10,233	37,144	26,363	32,067	105,807	-	12,501	-	4,558	17,059	39,326	17,635	56,961
Ola Police	181,569	9,646	35,015	24,852	5,976	75,489	-	11,784	-	7,816	19,600	37,073	1,154	38,227
Oppelo Police	94,530	5,022	18,230	12,939	3,735	39,926	-	6,135	-	2,881	9,016	19,301	3,146	22,447
Osceola Fire	2,120,777	112,670	408,989	290,278	13,113	825,050	-	137,646	-	36,737	174,383	433,021	(1,502)	431,519
Osceola Police	3,378,717	179,501	651,582	462,457	57,551	1,351,091	-	219,290	-	45,558	264,848	689,868	26,237	716,105
Ozark Fire	227,616	12,093	43,895	31,155	10,698	97,841	-	14,773	-	12,823	27,596	46,475	6,123	52,598
Ozark Police	683,651	36,320	131,841	93,574	75,243	336,978	-	44,371	-	22,665	67,036	139,588	19,024	158,612
Pangburn Police	142,566	7,574	27,494	19,513	1,793	56,374	-	9,253	-	14,903	24,156	29,109	(9,376)	19,733
Paragould Fire	3,852,249	204,658	742,902	527,271	19,415	1,494,246	-	250,024	-	36,922	286,946	786,554	3,807	790,361
Paragould Police	5,894,362	313,149	1,136,721	806,782	64,936	2,321,588	-	382,564	-	35,278	417,842	1,203,513	31,833	1,235,346
Patterson Police	128,100	6,806	24,704	17,534	14,657	63,701	-	8,314	-	2,320	10,634	26,156	5,514	31,670
Pea Ridge Police	1,932,143	102,649	372,612	264,459	85,635	825,355	-	125,403	-	-	125,403	394,506	42,016	436,522
Perla Police	23,160	1,230	4,466	3,170	12,439	21,305	-	1,503	-	14,784	16,287	4,729	(1,183)	3,546
Perryville Police	513,006	27,254	98,933	70,217	35,008	231,412	-	33,296	-	-	33,296	104,746	20,617	125,363
Pine Bluff Fire	11,629,014	617,814	2,242,642	1,591,704	53,676	4,505,836	-	754,763	-	119,791	874,554	2,374,417	(30,635)	2,343,782
Pine Bluff Police	12,500,382	664,107	2,410,684	1,710,972	44,316	4,830,079	-	811,318	-	662,667	1,473,985	2,552,333	(227,113)	2,325,220
Plainview Police	4,160	221	802	569	6,115	7,707	-	270	-	27,115	27,385	849	(3,493)	(2,644)
Pleasant Plains Police	-	-	-	-	1,638	1,638	-	-	-	14,225	14,225	-	(6,416)	(6,416)
Pocahontas Fire	761,510	40,457	146,856	104,231	1,037	292,581	-	49,425	-	46,624	96,049	155,485	(15,511)	139,974
Pocahontas Police	1,503,425	79,872	289,934	205,779	38,859	614,444	-	97,577	-	53,052	150,629	306,970	(21,188)	285,782
Portland Police	78,923	4,193	15,220	10,803	25,361	55,577	-	5,122	-	5,122	16,115	16,115	9,356	25,471
Pottsville Police	534,805	28,413	103,137	73,201	52,001	256,752	-	34,711	-	20,547	55,258	109,197	11,467	120,664
Prairie Grove Fire	109,334	5,809	21,085	14,965	3,389	45,248	-	7,096	-	26,601	33,697	22,324	(10,826)	11,498
Prairie Grove Police	1,648,114	87,559	317,837	225,583	84,303	715,282	-	106,968	-	14,091	121,059	336,512	19,360	355,872
Pulaski Co. Fire	3,646,347	193,719	703,194	499,088	101,882	1,497,883	-	236,660	-	32,867	269,527	744,513	62,182	806,695
Ravenden Police	85,867	4,562	16,559	11,753	327	33,201	-	4,521	-	10,094	17,532	10,094	(3,803)	13,729
Rector Police	333,905	17,739	64,393	45,703	526	128,361	-	21,672	-	54,935	76,607	68,177	(34,709)	33,468
Redfield Police	564,072	29,967	108,781	77,207	14,435	230,390	-	36,610	-	15,855	52,465	115,172	(1,269)	113,903
Rison Police	241,948	12,854	46,659	33,116	-	92,629	-	15,703	-	36,010	51,713	49,401	(19,532)	29,869
Rockport Police	502,406	26,691	96,889	68,766	28,255	220,601	-	32,608	-	26,855	59,463	102,582	8,889	111,471
Rogers Fire	19,582,848	1,040,377	3,776,530	2,680,374	113,544	7,610,825	-	1,270,994	-	274,863	1,545,857	3,998,433	(203,345)	3,795,088
Rogers Police	15,743,595	836,409	3,036,134	2,154,882	72,370	6,099,795	-	1,021,813	-	427,080	1,448,893	3,214,533	(244,467)	2,970,066
Russellville Fire	6,792,914	360,887	1,310,006	929,770	-	2,600,663	-	440,883	-	162,348	603,231	1,386,980	(65,562)	1,321,418
Russellville Police	6,889,598	366,023	1,328,651	943,004	73,441	2,711,119	-	447,159	-	176,519	623,678	1,406,721	(65,470)	1,341,251
Salem Police	380,818	20,232	73,440	52,124	6,961	152,757	-	24,716	-	20,563	45,279	77,756	(16,794)	60,962
Searcy Fire	5,421,051	288,004	1,045,443	741,998	38,132	2,113,577	-	351,845	-	125,323	477,168	1,106,872	531	1,107,403
Searcy Police	5,511,446	292,806	1,062,876	754,371	58,646	2,168,699	-	357,712	-	157,679	515,391	1,125,329	(33,789)	1,091,540
Shannon Hills Police	496,359	26,370	95,722	67,938	33,113	223,143	-	32,215	-	4,640	36,855	101,347	14,300	115,647
Sheridan Fire	34,153	1,814	6,586	4,675	8,541	21,616	-	2,217	-	8,119	10,336	6,973	2,393	9,366
Sherwood Police	9,961,971	529,249	1,921,155	1,363,530	109,690	3,923,624	-	646,566	-	542,572	1,189,138	2,034,039	(318,091)	1,715,948
Siloam Springs Fire	7,089,981	376,669	1,367,295	970,431	165,537	2,879,932	-	460,164	-	42,728	502,892	1,447,635	83,914	1,531,549
Siloam Springs Police	5,039,334	267,724	971,830	689,751	145,489	2,074,794	-	327,070	-	123,213	450,283	1,028,933	16,457	1,045,390
Smackover Police	652,962	34,690	125,923	89,373	10,930	260,916	-	42,379	-	3,146	45,525	133,322	3,254	136,576

# 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, 2018

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Sparkman Police	\$ 9,455	\$ 502	\$ 1,823	\$ 1,294	\$ 4,042	\$ 7,661	\$ -	\$ 614	\$ -	\$ -	\$ 614	\$ 1,931	\$ 1,295	\$ 3,226
Springdale Fire	20,390,605	1,083,290	3,932,305	2,790,934	87,649	7,894,178	-	1,323,420	-	355,743	1,679,163	4,163,361	(55,302)	4,108,059
Springdale Police	22,633,976	1,202,474	4,364,937	3,097,992	271,427	8,936,830	-	1,469,022	-	313,119	1,782,141	4,621,414	15,043	4,636,457
Stamps Police	251,917	13,384	48,582	34,481	8,954	105,401	-	16,350	-	9,974	26,324	51,437	487	51,924
Star City Police	471,579	25,054	90,944	64,547	25,093	205,638	-	30,607	-	-	30,607	96,287	10,599	106,886
Stephens Police	51,673	2,745	9,965	7,073	22,090	41,873	-	3,354	-	3,354	10,551	7,074	17,625	
Strong Police	45,952	2,441	8,862	6,290	1,712	19,305	-	2,982	-	29,854	32,836	9,382	(32,169)	(22,787)
Stuttgart Fire	1,517,905	80,642	292,726	207,761	21,728	602,857	-	98,517	-	4,783	103,300	309,926	4,083	314,009
Stuttgart Police	2,254,589	119,779	434,795	308,594	17,673	880,841	-	146,331	-	1,273	147,604	460,343	15,449	475,792
Sulphur Police	287,325	15,265	55,410	39,327	71,922	181,924	-	18,648	-	7,394	26,042	58,666	25,363	84,029
Swiftlon Police	102,733	5,458	19,812	14,061	1,477	40,808	-	6,668	-	10,493	17,161	20,976	(3,693)	17,283
Texarkana Fire	8,858,447	470,622	1,708,341	1,212,487	165,630	3,557,080	-	574,944	-	180,574	755,518	1,808,721	9,414	1,818,135
Texarkana Police	10,185,262	541,112	1,964,216	1,394,093	218,956	4,118,377	-	661,058	-	50,847	711,905	2,079,631	57,300	2,136,931
Tontitown Area Fire	-	-	-	-	-	-	-	-	-	2,869	-	-	(3,297)	(3,297)
Tontitown Fire	149,660	7,951	28,862	20,484	63,980	121,277	-	9,713	-	11,736	21,449	30,558	12,257	42,815
Tontitown Police	856,853	45,522	165,243	117,280	74,333	402,378	-	55,613	-	29,095	84,708	174,952	(773)	174,179
Trumann Fire	600,721	31,914	115,848	82,223	11,398	241,383	-	38,989	-	2,543	41,532	122,655	3,388	126,043
Trumann Police	1,978,669	105,121	381,584	270,827	5,642	763,174	-	128,422	-	81,283	209,705	404,005	(27,774)	376,231
Tuckerman Police	294,689	15,656	56,830	40,335	19,885	132,706	-	19,126	-	18,476	37,602	60,170	5,218	65,388
Tyrone Police	190,121	10,101	36,665	26,023	6,596	79,385	-	12,340	-	15,858	28,198	38,819	(2,528)	36,291
Van Buren Fire	5,475,251	290,883	1,055,896	749,417	48,089	2,144,285	-	355,363	-	44,615	399,978	1,117,939	17,555	1,135,494
Van Buren Police	4,592,079	243,963	885,577	628,534	162,434	1,920,508	-	298,042	-	8,351	306,393	937,612	61,003	998,615
Vilonia Fire	189,851	10,086	36,613	25,986	35,838	108,523	-	12,322	-	377	12,699	38,764	13,890	52,654
Vilonia Police	1,028,424	54,637	198,330	140,764	2,473	396,204	-	66,748	-	44,067	110,815	209,984	(12,944)	197,040
Waldo Police	31,440	1,670	6,063	4,303	8,434	20,470	-	2,041	-	17,205	19,246	6,419	(782)	5,637
Waldron Police	957,979	50,895	184,745	131,122	33,629	400,391	-	62,176	-	44,027	106,203	195,601	(6,159)	189,442
Walnut Ridge Fire	611,777	32,502	117,981	83,736	20,446	254,665	-	39,706	-	-	39,706	124,913	8,990	133,903
Walnut Ridge Police	692,993	36,817	133,643	94,852	33,613	298,925	-	44,978	-	5,812	50,790	141,496	7,708	149,204
Ward Fire	134,075	7,123	25,856	18,351	637	51,967	-	8,702	-	9,171	17,873	27,375	(6,140)	21,235
Ward Police	607,573	32,278	117,170	83,161	7,891	240,500	-	39,434	-	20,770	60,204	124,054	(1,403)	122,651
Warren Fire	228,969	12,164	44,156	31,340	4,105	91,765	-	14,861	-	561	15,422	46,751	2,273	49,024
Weiner Police	86,681	4,605	16,716	11,864	3,439	36,624	-	7,916	-	13,542	17,699	17,699	(1,822)	15,877
West Fork Fire	219,924	11,684	42,412	30,102	3,526	87,724	-	14,274	-	4,277	18,551	44,904	(1,271)	43,633
West Fork Police	616,685	32,763	118,927	84,408	23,809	259,907	-	40,025	-	21,314	61,339	125,915	735	126,650
West Memphis Fire	7,165,342	380,673	1,381,828	980,746	23,478	2,766,725	-	465,055	-	82,580	547,635	1,463,022	(7,368)	1,455,654
West Memphis Police	10,402,950	552,677	2,006,197	1,423,889	122,583	4,105,346	-	675,187	-	109,517	784,704	2,124,078	(6,031)	2,118,047
Wheatley Police	104,061	5,528	20,068	14,243	19,248	59,087	-	6,754	-	2,829	9,583	21,247	4,426	25,673
White Hall Police	1,930,871	102,581	372,366	264,285	-	739,232	-	125,320	-	44,089	169,409	394,246	(21,101)	373,145
Wilnot Police	165,938	8,816	32,001	22,713	12,368	75,898	-	10,770	-	22,331	33,101	33,881	(3,173)	30,708
Wilson Police	204,936	10,888	39,522	28,050	38,041	116,501	-	13,301	-	9,977	23,278	41,844	18,440	60,284
Wynne Fire	965,812	51,311	186,256	132,194	39,314	409,075	-	62,685	-	13,621	76,306	197,200	5,919	203,119
Wynne Police	1,691,761	89,878	326,254	231,557	40,399	688,088	-	109,801	-	21,934	131,735	345,424	19,380	364,804
<b>Total for All Employers</b>	<b>\$ 902,380,545</b>	<b>\$ 47,940,712</b>	<b>\$ 174,023,066</b>	<b>\$ 123,512,021</b>	<b>\$ 15,627,492</b>	<b>\$ 361,103,291</b>	<b>\$ -</b>	<b>\$ 58,567,585</b>	<b>\$ -</b>	<b>\$ 18,309,548</b>	<b>\$ 76,877,133</b>	<b>\$ 184,248,397</b>	<b>\$ (1,494,135)</b>	<b>\$ 182,754,262</b>

# 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, 2018

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
101-Gamaliel FPD #5	\$ 116,810	\$ -	\$ 17,610	\$ 11,043	\$ 36,523	\$ 65,176	\$ 1,229	\$ 5,942	\$ -	\$ 3,778	\$ 10,949	\$ 22,653	\$ 20,969	\$ 43,622
Alexander Volunteer Fire	686	-	103	65	354	522	7	35	-	42	133	140	273	
Alexander Volunteer Police	3,032	-	457	287	1,565	2,309	32	154	-	-	186	588	618	1,206
Allison Sylamore Volunteer Fire	3,032	-	457	287	1,565	2,309	32	154	-	-	186	588	618	1,206
Alma Volunteer Fire	145,052	-	21,868	13,713	1,783	37,364	1,526	7,379	-	17,814	26,719	28,130	(6,831)	21,299
Alzheimer Volunteer Fire	20,452	-	3,083	1,934	-	5,017	215	1,040	-	2,204	3,459	3,966	(4,591)	(625)
Alzheimer Volunteer Police	229	-	34	22	118	174	2	12	-	-	14	44	47	91
Altus Volunteer Fire	88,683	-	13,370	8,384	14,179	35,933	933	4,511	-	2,605	8,049	17,198	(68)	17,130
Altus Volunteer Police	13,635	-	2,056	1,289	7,581	10,926	143	694	-	6,621	7,458	2,644	2,157	4,801
Amity Volunteer Fire	109,078	-	16,444	10,312	47	26,803	1,147	5,549	-	8,229	14,925	21,153	(10,047)	11,106
Amity Volunteer Police	6,817	-	1,028	645	3	1,676	347	72	-	70	489	1,322	(64)	1,258
Antioch Volunteer Fire	128,329	-	19,347	12,132	961	32,440	1,350	6,528	-	16,005	23,883	24,887	(6,117)	18,770
Appleton Rural Volunteer Fire	121,511	-	18,319	11,488	5,393	35,200	1,278	6,181	-	7,459	23,565	23,565	1,752	25,317
Arch Street FPD #16	64,045	-	9,655	6,055	-	15,710	674	3,258	-	31,978	35,910	12,420	(17,681)	(5,261)
Arkadelphia Volunteer Fire	92,812	-	13,992	8,774	2,647	25,413	976	4,721	-	10,051	15,748	17,999	(2,821)	15,178
Arkansas City Volunteer Fire	73,961	-	11,150	6,992	3,547	21,689	778	3,762	-	809	5,349	14,343	658	15,001
Ash Flat Volunteer Fire	89,484	-	13,490	8,460	5,229	27,179	941	4,552	-	27,266	32,759	17,353	(4,998)	12,355
Ash Flat Volunteer Police	40,790	-	6,149	3,856	7,983	17,988	429	2,075	-	5,940	8,444	7,910	4,058	11,968
Ashdown Volunteer Fire	136,690	-	20,607	12,923	-	33,530	1,438	6,953	-	8,520	16,911	26,508	(3,152)	23,356
Ashdown Volunteer Police	28,498	-	4,296	2,694	3,803	10,793	300	1,450	-	6,201	7,951	5,527	(6,709)	(1,182)
Atkins Volunteer Fire	163,559	-	24,658	15,463	7,627	47,748	1,721	8,320	-	4,340	14,381	31,719	(3,303)	28,416
Atkins Volunteer Police	26,983	-	4,068	2,551	9,120	15,739	284	1,373	-	-	1,657	5,233	5,011	10,244
Augusta Volunteer Fire	149,410	-	22,525	14,125	5,565	42,215	1,572	7,600	-	3,321	12,493	28,975	(135)	28,840
Augusta Volunteer Police	-	-	-	-	-	-	-	-	-	-	-	-	(7,944)	(7,944)
Austin Volunteer Fire	107,827	-	16,256	10,194	23,804	50,254	1,134	5,485	-	393	7,012	20,911	8,898	29,809
Avoca Volunteer Fire	102,260	-	15,417	9,668	3,470	28,555	1,076	5,202	-	11,839	18,117	19,831	(11,791)	8,040
Bald Knob Volunteer Fire	137,548	-	20,737	13,004	30	33,771	1,447	6,997	-	7,861	16,305	26,675	(3,937)	22,738
Bald Knob Volunteer Police	13,292	-	2,004	1,257	2,217	5,478	140	676	-	9,533	10,349	2,578	(3,743)	(1,165)
Barling Volunteer Fire	117,554	-	17,722	11,114	22,586	51,422	1,237	5,980	-	7,531	14,748	22,797	8,148	30,945
Barling Volunteer Police	21,710	-	3,273	2,053	2,451	7,777	228	1,104	-	864	2,196	4,210	1,112	5,322
Barton-Lexa Fire Department, Inc.	306,209	-	46,164	28,949	-	75,113	3,221	15,576	-	16,624	35,421	59,383	(9,120)	50,263
Batesville Volunteer Fire	101,746	-	15,339	9,619	9,806	34,764	1,070	5,176	-	4,119	10,365	19,731	(1,588)	18,143
Batesville Volunteer Police	89,264	-	13,457	8,439	27,872	49,768	939	4,541	-	-	5,480	17,311	16,452	33,763
Bauxite Volunteer Fire	2,631	-	397	249	1,359	2,005	28	134	-	-	162	510	536	1,046
Bauxite Volunteer Police	40,733	-	6,141	3,851	13,272	23,264	428	2,072	-	-	2,500	7,899	7,547	15,446
Bay Village Volunteer Fire	13,635	-	2,056	1,289	-	3,345	143	694	-	166	1,003	2,644	(134)	2,510
Bay Volunteer Fire	143,622	-	21,652	13,578	2,945	38,175	1,511	7,306	-	2,483	11,300	27,852	774	28,626
Bay Volunteer Police	13,864	-	2,090	1,311	3,554	6,955	146	705	-	7	858	2,689	1,359	4,048
BDR FD#1	361,835	-	54,550	34,208	13,291	102,049	3,806	18,406	-	4,958	27,170	70,170	13,514	83,684
Bearden Volunteer Fire	60,670	-	9,147	5,736	6,752	21,635	638	3,086	-	453	4,177	11,766	2,159	13,925
Beaver Lake Volunteer Fire	147,130	-	22,181	13,910	28,859	64,950	1,548	7,484	-	5,509	14,541	28,533	5,323	33,856
Beaverfork Volunteer Fire	87,482	-	13,189	8,271	-	21,460	920	4,450	-	12,092	17,462	16,965	(4,298)	12,667
Bee Branch Volunteer Fire	69,432	-	10,467	6,564	20,866	37,897	730	3,532	-	-	4,262	13,465	12,602	26,067
Beebe Volunteer Fire	164,760	-	24,839	15,577	25,255	65,671	1,733	8,381	-	8,732	18,846	31,952	14,415	46,367
Bella Vista Volunteer Fire	13,292	-	2,004	1,257	-	3,261	140	676	-	6,566	7,382	2,578	(6,242)	(3,664)
Belleville Volunteer Fire	102,203	-	15,408	9,662	11,362	36,432	1,075	5,199	-	-	6,274	19,820	3,642	23,462

# 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, 2018

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Benton Volunteer Police	\$ 400	\$ -	\$ 60	\$ 38	\$ 206	\$ 304	\$ -	\$ 20	\$ -	\$ 3,966	\$ 3,990	\$ 78	\$ (3,467)	\$ (3,389)
Bentonville Volunteer Fire	6,817	-	1,028	645	-	1,673	72	347	-	14,638	15,057	1,322	(12,434)	(11,112)
Bentonville Volunteer Police	1,201	-	181	114	620	915	13	61	-	24	98	233	240	473
Bergman Volunteer Fire Association	73,561	-	11,090	6,954	793	18,837	774	3,742	-	12,505	17,021	14,226	(6,246)	8,020
Berryville Volunteer Fire	114,522	-	17,265	10,827	2,268	30,360	1,205	5,826	-	2,712	9,743	22,209	2,668	24,877
Berryville Volunteer Police	7,161	-	1,080	677	3,512	5,269	75	364	-	6,835	7,274	1,389	(3,666)	(2,277)
Bethel Heights Volunteer Fire	74,934	-	11,297	7,084	9,984	28,365	788	3,812	-	6,970	11,570	14,532	11,493	26,025
Bethel Heights Volunteer Police	7,161	-	1,080	677	1,639	3,396	75	364	-	11,566	12,005	1,389	(5,306)	(3,917)
Bethesda Area Volunteer Fire	102,432	-	15,443	9,684	19,253	44,380	1,078	5,211	-	-	6,289	19,865	17,787	37,652
Big Creek Volunteer Fire	81,808	-	12,333	7,734	798	20,865	861	4,161	-	12,400	17,422	15,865	(5,139)	10,726
Bigelow Volunteer Fire	47,721	-	7,194	4,512	20	11,726	502	2,428	-	4,021	6,951	9,255	(933)	8,322
Bigger-Reyno Volunteer Fire	122,712	-	18,500	11,601	24,563	54,664	1,291	6,242	-	5,728	13,261	23,797	5,392	29,189
Biscoe Volunteer Fire	40,561	-	6,115	3,835	-	9,950	427	2,063	-	1,422	3,912	7,866	(1,634)	6,232
Bismarck Fire Pro Association	74,476	-	11,228	7,041	5,628	23,897	783	3,789	-	3,998	8,570	14,443	1,451	15,894
Black Rock Volunteer Police	6,875	-	1,036	650	7	1,693	72	350	-	43	465	1,333	911	2,244
Blytheville Volunteer Police	-	-	-	-	-	-	-	-	-	921	921	-	(8,973)	(8,973)
Bonanza Volunteer Fire	116,353	-	17,541	11,000	33,085	61,626	1,224	5,919	-	-	7,143	22,564	21,280	43,844
Bono FID Volunteer Fire	162,987	-	24,572	15,409	11,627	51,608	8,291	1,715	-	4,755	14,761	31,608	(2,099)	29,509
Bono Volunteer Police	27,384	-	4,128	2,589	8,250	14,967	288	1,393	-	3,836	5,517	5,311	1,512	6,823
Booneville Volunteer Fire	74,991	-	11,306	7,090	-	18,396	789	3,815	-	9,359	13,963	14,543	(2,976)	11,567
Boston Mountain Volunteer Fire	148,751	-	22,425	14,063	8,032	44,520	1,565	7,567	-	-	9,132	28,847	6,182	35,029
Bradford Volunteer Fire	142,592	-	21,497	13,481	-	34,978	1,500	7,253	-	2,511	11,264	27,653	(3,709)	23,944
Bradford Volunteer Police	403	-	61	38	2,270	2,369	4	21	-	6,362	6,387	78	(330)	(252)
Bradley County Rural Volunteer Fire	68,174	-	10,278	6,445	31,349	48,072	717	3,468	-	-	4,185	13,221	13,495	26,716
Bradley Volunteer Fire	42,963	-	6,477	4,062	2,711	13,250	452	2,185	-	-	2,637	8,332	1,330	9,662
Bradley Volunteer Police	20,452	-	3,083	1,934	10,428	15,445	215	1,040	-	1,416	2,671	3,966	4,044	8,010
Brinkley Volunteer Fire	68,174	-	10,278	6,445	-	16,723	717	3,468	-	6,471	10,656	13,221	(3,606)	9,615
Brinkley Volunteer Police	13,635	-	2,056	1,289	4	3,349	143	694	-	138	975	2,644	(1,154)	1,490
Brookland Fire Protection District	173,294	-	26,126	16,383	16,952	59,461	1,823	8,815	-	4,262	14,900	33,607	5,927	39,534
Brookland Volunteer Police	32,886	-	4,958	3,109	10,781	18,848	346	1,673	-	-	2,019	6,377	6,063	12,440
Bruno Fire Protection District	122,712	-	18,500	11,601	6,567	36,668	1,291	6,242	-	13,213	20,746	23,797	735	24,532
Bryant Volunteer Fire	-	-	-	-	-	-	-	-	-	836	836	-	(1,208)	(1,208)
Bryant Volunteer Police	47,779	-	7,203	4,517	2,598	14,318	503	2,430	-	147	3,080	9,266	932	10,198
Buena Vista Volunteer Fire	27,269	-	4,111	1,387	13	6,702	287	1,387	-	3,813	5,487	5,288	(2,668)	2,620
Buford Volunteer Fire	168,375	-	25,384	15,918	1,512	42,814	1,771	8,565	-	1,422	11,758	32,653	5,747	38,400
Bull Shoals Volunteer Fire	82,323	-	12,411	7,783	-	20,194	866	4,188	-	14,613	19,667	15,965	(9,505)	6,460
Bull Shoals Volunteer Police	7,504	-	1,131	709	-	1,840	79	382	-	3,249	3,710	1,455	(394)	1,061
Burnt Ridge Volunteer Fire	48,923	-	7,376	4,625	-	12,001	515	2,489	-	7,660	10,664	9,488	(2,239)	7,249
Butterfield Volunteer Fire	172,436	-	25,996	16,302	737	43,035	1,814	8,772	-	12,712	23,298	33,440	(2,761)	30,679
Cabot Volunteer Fire	60,670	-	9,147	5,736	3,571	18,454	638	3,086	-	2,306	6,030	11,766	(1,471)	10,295
Caddo Valley Volunteer Fire	91,371	-	13,775	8,638	6,650	29,063	961	4,648	-	1,906	7,515	17,720	(578)	17,142
Caddo Valley Volunteer Police	41,934	-	6,322	3,964	11,546	21,832	441	2,133	-	3,257	5,831	8,132	2,834	10,966
Cairo Volunteer Fire	40,332	-	6,080	3,813	23	9,916	424	2,052	-	11,121	13,597	7,822	(4,823)	2,999
Caldwell Volunteer Fire	138,734	-	20,915	13,116	16,309	50,340	1,459	7,057	-	-	8,516	26,905	9,604	36,509
Calico Rock Volunteer Fire	135,832	-	20,478	12,842	-	33,320	1,429	6,910	-	14,797	23,136	26,342	(10,738)	15,604
Calion Volunteer Fire	95,672	-	14,423	9,045	1,139	24,607	1,006	4,867	-	7,140	13,013	18,554	(3,266)	15,288

# Arkansas Local Police and Fire Retirement System

## Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

### Schedule of Pension Cont. Amounts by Employer – Volunteer

#### As of and for the Year Ended December 31, 2018

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Calvert Township Volunteer Fire	\$ 61,814	\$ -	\$ 9,319	\$ 5,844	\$ -	\$ 15,163	\$ 650	\$ 3,144	\$ -	\$ 6,919	\$ 10,713	\$ 11,987	\$ (8,602)	\$ 3,385
Camden Volunteer Fire	27,269	-	4,111	2,578	-	6,689	287	1,387	-	5,838	7,512	5,288	(1,988)	3,300
Cammack Village Volunteer Police	27,784	-	4,189	2,627	13	6,829	292	1,413	-	3,473	5,178	5,388	(1,592)	3,796
Camp Volunteer Fire	74,819	-	11,280	7,073	9,170	27,523	787	3,806	-	14,000	18,593	14,510	(2,779)	11,731
Cane Creek Volunteer Fire	74,991	-	11,306	7,090	2,922	21,318	789	3,815	-	10,394	14,998	14,543	(4,542)	10,001
Capps-Batavia Volunteer Fire	122,712	-	18,500	11,601	14,799	44,900	1,291	6,242	-	754	8,287	23,797	6,756	30,553
Caraway Volunteer Fire	115,895	-	17,472	10,957	-	28,429	1,219	5,895	-	3,906	11,020	22,475	(2,697)	19,778
Carlisle Volunteer Fire	171,006	-	25,781	16,167	19,415	61,363	1,799	8,699	-	2,608	13,106	33,163	10,237	43,400
Carthage Volunteer Fire	27,269	-	4,111	2,578	-	6,689	287	1,387	-	8,497	10,171	5,288	(8,574)	(3,286)
Cash Volunteer Fire	27,269	-	4,111	2,578	20	6,709	287	1,387	-	14,339	16,013	5,288	(1,898)	3,390
Cave City Volunteer Fire	183,439	-	27,655	17,342	2,696	47,693	1,930	9,331	-	4,250	15,511	35,574	(1,026)	34,548
Cave City Volunteer Police	3,146	-	474	297	1,625	2,396	33	160	-	-	193	610	641	1,251
Cave Springs Volunteer Fire	155,484	-	23,441	14,700	8,303	46,444	1,636	7,909	-	3,359	12,904	30,153	(3,021)	27,132
Cave Springs Volunteer Police	33,458	-	5,044	3,163	-	8,207	352	1,702	-	9,303	11,357	6,488	(6,749)	(261)
Center Grove Volunteer Fire	86,738	-	13,077	8,200	14,293	35,570	912	4,412	-	21,595	26,919	16,821	2,540	19,361
Center Volunteer Fire	54,539	-	8,222	5,156	838	14,216	574	2,774	-	7,449	10,797	10,797	(2,187)	8,390
Centerton Volunteer Fire	88,054	-	13,275	8,325	-	21,600	926	4,479	-	38,613	44,018	17,076	(33,413)	(16,337)
Centerton Volunteer Police	21,710	-	3,273	2,053	6,839	12,165	228	1,104	-	1,332	4,210	4,210	3,009	7,219
Central City Volunteer Fire	6,817	-	1,028	645	3	1,676	72	347	-	70	489	1,332	(64)	1,258
Chambersville Volunteer Fire	40,904	-	6,167	3,867	805	10,839	430	2,081	-	2,423	4,934	7,922	(3,436)	4,496
Charleston Volunteer Fire	102,775	-	15,494	9,716	-	25,210	1,081	5,228	-	3,566	9,875	19,931	(4,714)	15,217
Charlotte Volunteer Fire	81,007	-	12,213	7,658	4,550	24,421	852	4,121	-	901	5,874	15,710	(240)	15,470
Cherokee Village Volunteer Fire	343	-	52	32	177	261	4	17	-	-	21	67	70	137
Cherokee Village Volunteer Police	42,277	-	6,374	3,997	6,757	17,128	445	2,151	-	2,988	5,584	8,199	2,558	10,757
Cherry Hill Volunteer Fire	55,397	-	8,352	5,237	3,568	17,157	583	2,818	-	6,530	9,931	10,743	(2,795)	7,948
Cherry Valley Volunteer Fire	61,070	-	9,207	5,774	9,769	24,750	642	3,107	-	2,036	5,785	11,843	1,336	13,179
Cherry Valley Volunteer Police	-	-	-	-	-	-	-	-	-	942	942	-	(201)	(201)
Chidester Volunteer Fire	74,991	-	11,306	7,090	-	18,396	789	3,815	-	870	5,474	14,543	(723)	13,820
Chimes Volunteer Fire	95,672	-	14,423	9,045	3,248	26,716	1,006	4,867	-	8,139	14,012	18,554	362	18,916
Choctaw Volunteer Fire	130,903	-	19,735	12,376	3,580	35,691	1,377	6,659	-	10,892	18,928	25,386	(6,439)	18,947
Cincinnati Volunteer Fire	74,991	-	11,306	7,090	8,139	26,535	789	3,815	-	808	5,412	14,543	2,173	16,716
Clarendon Volunteer Fire	94,185	-	14,199	8,904	2,541	25,644	991	4,791	-	10,602	16,384	18,265	(9,356)	8,909
Clarksville Volunteer Fire	149,867	-	22,954	14,169	-	36,763	1,577	7,624	-	10,560	19,761	29,064	(5,832)	23,232
Clarksville Volunteer Police	6,303	-	950	596	3,166	4,712	66	321	-	-	387	1,222	1,275	2,497
Clinton Volunteer Fire	164,189	-	24,753	15,522	34	40,309	1,727	8,352	-	6,738	16,817	31,841	(2,045)	29,796
Coal Hill Volunteer Fire	81,637	-	12,307	7,718	4,220	24,245	859	4,153	-	4,390	9,402	15,832	1,685	17,517
Coal Hill Volunteer Police	20,052	-	3,023	1,896	7,855	12,774	211	1,020	-	3,644	4,875	3,889	3,458	7,347
Collegetown Volunteer Fire	144,709	-	21,816	13,681	24,881	60,378	1,522	7,361	-	21,210	30,093	28,063	23,289	51,352
Colt Volunteer Fire	40,904	-	6,167	3,867	-	10,034	430	2,081	-	11,812	14,323	7,932	(8,041)	(109)
Compton Volunteer Fire Assoc.	81,751	-	12,325	7,729	834	20,888	860	4,159	-	800	5,819	15,854	429	16,283
Conway County Volunteer Fire	1,231,556	-	185,664	116,406	-	302,070	12,962	62,640	-	82,584	158,186	238,848	(66,151)	172,697
Cooterneck Volunteer Fire	74,991	-	11,306	7,090	-	18,396	789	3,815	-	2,778	7,382	14,543	(2,989)	11,554
Cord Volunteer Fire	136,404	-	20,564	12,896	10,265	43,725	1,435	6,939	-	8,374	26,453	14,258	14,258	40,711
Corning Volunteer Fire	137,365	-	20,709	12,987	6,559	40,255	1,445	6,988	-	-	8,433	26,639	6,991	33,630
Cotter Volunteer Fire	87,825	-	13,240	8,303	10,257	31,800	924	4,468	-	3,708	9,100	17,032	749	17,781
Cotter Volunteer Police	6,817	-	1,028	645	13	1,686	72	347	-	48	467	1,322	937	2,259

# 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, 2018

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 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 Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Cotter/Gassville Rural Volunteer Fire	\$ 49,609	\$ -	\$ 7,479	\$ 4,690	\$ -	\$ 12,169	\$ 522	\$ 2,524	\$ -	\$ 3,924	\$ 6,970	\$ 9,621	\$ (6,809)	\$ 2,812
Cotton Plant Volunteer Fire	20,452	-	3,083	1,934	-	5,017	215	1,040	-	11,636	12,891	3,966	(5,737)	(1,771)
Cotton Plant Volunteer Police	-	-	-	-	-	-	-	-	-	2,070	2,070	-	(1,296)	(1,296)
Cottonwood Rural Fire Assoc.	88,854	-	13,396	8,400	976	22,772	935	4,520	-	24,689	30,144	17,231	(9,634)	7,597
County Line Volunteer Fire Assoc.	95,443	-	14,389	9,023	-	23,412	1,004	4,855	-	10,456	16,315	18,509	(7,400)	11,109
Cove Rural Volunteer Fire	74,705	-	11,262	7,063	-	18,325	786	3,800	-	21,751	26,337	14,487	(7,904)	6,583
Crawfordsville Volunteer Fire	117,622	-	17,733	11,120	7,538	36,391	1,237	5,983	-	3,919	11,139	22,810	(4,106)	18,704
Crossett Volunteer Fire	13,635	-	2,056	1,289	1,721	5,066	143	694	-	138	975	2,644	151	2,795
Crossett Volunteer Police	13,635	-	2,056	1,289	1,697	5,042	143	694	-	176	1,013	2,644	1,214	3,858
Crow Mountain Fire Protection District	181,266	-	27,327	17,137	1,787	46,251	1,907	9,221	-	9,359	20,487	35,153	(11,096)	24,057
Crystal Fire Protection District	116,295	-	17,533	10,995	-	28,528	1,223	5,916	-	17,440	24,579	22,553	(8,275)	14,278
Curtis Rural Volunteer Fire	26,926	-	4,059	2,546	-	6,605	283	1,370	-	15,345	16,998	5,222	(9,462)	(4,240)
Dalton Volunteer Fire	102,032	-	15,382	9,646	7,662	32,690	1,073	5,190	-	773	7,036	19,787	1,948	21,735
Damascus Volunteer Fire	54,882	-	8,274	5,189	2,603	16,066	577	2,792	-	26	3,395	10,643	2,066	12,709
Danville Volunteer Fire	136,919	-	20,642	12,944	5,711	39,297	1,440	6,965	-	3,479	11,884	26,553	1,106	27,659
Dardanelle Volunteer Fire	121,854	-	18,371	11,520	-	29,891	1,282	6,199	-	5,062	12,543	23,631	(3,775)	19,856
De Queen Volunteer Fire	143,164	-	21,583	13,535	-	35,118	1,506	7,283	-	8,798	17,587	27,764	(4,320)	23,444
Deann Volunteer Fire	40,904	-	6,167	3,867	575	10,609	430	2,081	-	13,773	16,284	7,932	(6,069)	1,863
Decatur Volunteer Fire	75,506	-	11,383	7,138	2,832	21,353	794	3,841	-	13,967	18,602	14,643	(4,021)	10,622
Decatur Volunteer Police	27,968	-	4,216	2,644	13,946	20,806	294	1,423	-	-	1,717	5,424	5,648	11,072
Deer Volunteer Fire	54,539	-	8,222	5,156	-	13,378	574	2,774	-	7,130	10,478	10,577	(4,484)	6,093
Delaware Volunteer Fire	129,187	-	19,476	12,213	17,673	49,362	1,359	6,572	-	7,072	15,003	25,053	21,331	46,384
Dermott Volunteer Fire	97,617	-	14,717	9,229	4,556	28,502	1,027	4,966	-	12,557	18,550	18,931	(2,366)	16,565
Des Arc Volunteer Fire	116,009	-	17,489	10,968	1,748	30,205	1,220	5,901	-	5,217	12,338	22,498	(2,284)	20,214
Des Arc Volunteer Police	4,004	-	604	379	2,067	3,050	42	204	-	-	246	776	816	1,592
Desha Volunteer Fire	101,116	-	15,244	9,560	3,208	28,012	1,064	5,144	-	2,639	8,847	19,609	(934)	18,675
Devalls Bluff Volunteer Fire	100,659	-	15,175	9,516	34,272	58,963	1,059	5,120	-	9,024	15,203	19,521	4,915	24,436
Devalls Bluff Volunteer Police	1,024	-	154	97	528	779	11	52	-	-	63	199	209	408
DeWitt Volunteer Fire	115,838	-	17,464	10,951	1,837	30,252	1,219	5,893	-	3,267	10,379	22,464	(1,041)	21,423
Diaz Volunteer Fire	77,107	-	11,625	7,290	5,263	24,178	811	3,922	-	2,783	7,516	14,953	1,064	16,017
Diaz Volunteer Police	27,155	-	4,094	2,567	4,879	11,540	286	1,381	-	1,667	5,266	4,612	4,612	9,878
Dierks Volunteer Police	7,046	-	1,062	666	876	2,604	74	358	-	3,438	3,870	1,366	(1,320)	46
District 7 Crawford Co. Volun	101,574	-	15,313	9,603	5,897	30,813	1,069	5,167	-	3,662	9,898	19,698	(1,059)	18,639
Dodd Mountain Volunteer Fire	81,351	-	12,264	7,691	-	19,955	856	4,138	-	15,748	20,742	15,776	(13,419)	2,357
Dover Volunteer Fire	108,048	-	16,289	10,215	1,651	28,155	1,137	5,496	-	2,477	9,110	20,954	(4,386)	16,568
Dover Volunteer Police	20,967	-	3,161	1,982	3,477	8,620	221	1,067	-	3,866	5,154	4,066	(119)	3,947
Dumas Volunteer Fire	128,958	-	19,442	12,192	1,268	32,902	1,357	6,560	-	2,149	10,066	25,009	(1,382)	23,627
Dyess Volunteer Fire	41,019	-	6,184	3,878	-	10,062	432	2,087	-	3,967	6,486	7,955	(2,865)	5,090
Earle Volunteer Fire	87,882	-	13,249	8,308	2,377	23,934	924	4,470	-	20,332	25,726	17,043	(7,039)	10,004
East Camden Volunteer Fire	88,626	-	13,361	8,379	3,155	24,895	932	4,508	-	8,623	14,063	17,187	(2,556)	14,631
East End Fire Protection District	119,613	-	18,033	11,308	552	29,893	1,258	6,085	-	13,711	21,054	23,196	(9,645)	13,551
East Pulaski County Volunteer Fire	4,118	-	621	389	2,125	3,135	43	209	-	-	252	799	839	1,638
El Dorado Volunteer Police	6,245	-	942	590	3	1,535	66	318	-	364	748	1,211	(181)	1,030
Elaine Volunteer Fire	109,020	-	16,436	10,307	7,765	34,508	1,147	5,546	-	745	7,438	21,142	1,929	23,071
Elkins Volunteer Fire	155,484	-	23,441	14,700	1,878	40,019	1,636	7,909	-	21,242	30,787	30,153	(2,656)	27,497
Elkins Volunteer Police	20,452	-	3,083	1,934	3,233	8,250	215	1,040	-	-	1,255	3,966	274	4,240



# 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, 2018

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense	
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Elm Springs Volunteer Police	\$ 67,945	\$ -	\$ 10,243	\$ 6,424	\$ 8,153	\$ 24,820	\$ 715	\$ 3,456	\$ -	\$ -	\$ 4,171	\$ 13,176	\$ 9,266	\$ 22,442
Enmet Volunteer Fire	60,956	-	9,190	5,763	16,685	31,638	641	3,101	-	10,675	14,417	11,821	(2,784)	9,037
EMP Rural Fire Association	122,598	-	18,483	11,590	2,879	32,952	1,290	6,236	-	8,659	16,185	23,775	(2,579)	21,196
England Volunteer Fire	115,209	-	17,369	10,892	-	28,261	1,212	5,861	-	15,604	22,677	22,342	(12,401)	9,941
Etowah Volunteer Fire	74,991	-	11,306	7,090	-	18,396	789	3,815	-	5,776	10,380	14,543	(2,558)	11,985
Eudora Volunteer Fire	83,009	-	12,514	7,848	76	20,438	873	4,223	-	3,720	8,816	16,098	(15)	16,083
Eureka Springs Volunteer Fire	129,530	-	19,528	12,246	-	31,774	1,363	6,589	-	2,049	10,001	25,120	(3,429)	21,691
Eureka Springs Volunteer Police	42,220	-	6,365	3,991	9,690	20,046	444	2,148	-	2,592	8,188	11,954	7,243	15,431
Evansville Volunteer Fire	94,642	-	14,268	8,948	821	24,037	996	4,814	-	10,395	16,205	18,354	(3,074)	15,280
Evening Shade Volunteer Fire	61,356	-	9,250	5,801	22,079	37,130	645	3,121	-	2,766	6,532	11,899	6,811	18,710
Faircrest Volunteer Fire	96,759	-	14,587	9,148	-	23,735	1,018	4,922	-	8,020	13,960	18,764	(7,283)	11,481
Fairfield Bay Volunteer Fire	190,829	-	28,769	18,041	2,812	49,622	2,007	9,707	-	4,069	15,783	37,007	368	37,375
Fairview Fire Protection District Volunteer Fire	88,168	-	13,292	8,335	6,441	28,068	927	4,485	-	408	5,820	17,098	1,915	19,013
Fairview Rural Fire District	61,642	-	9,293	5,828	7,477	22,598	648	3,136	-	19,181	22,965	11,954	(5,077)	6,877
Farmington Volunteer Fire	150,211	-	22,646	14,201	873	37,720	1,580	7,641	-	8,204	17,425	29,130	(5,158)	23,972
Farmington Volunteer Police	40,733	-	6,141	3,851	19,359	29,351	428	2,072	-	2,500	7,899	8,130	8,130	16,029
Fifty Six Volunteer Fire	2,288	-	345	216	1,181	1,742	24	116	-	-	140	444	466	910
Fire District #6 Crawford Co.	61,471	-	9,267	5,811	7,033	22,111	647	3,127	-	6,769	10,543	11,921	5,661	17,582
Fisher Volunteer Fire	68,574	-	10,338	6,483	3,468	20,289	721	3,488	-	2,117	6,326	13,298	(1,536)	11,762
Flippin Volunteer Fire	108,906	-	16,419	10,296	11,395	38,110	1,146	5,540	-	282	6,968	21,120	3,658	24,778
Flippin Volunteer Police	33,572	-	5,061	3,174	-	8,235	353	1,708	-	4,151	6,212	6,511	3,977	10,488
Floral Volunteer Fire	33,801	-	5,096	3,196	-	8,292	356	1,719	-	2,539	4,614	6,555	(4,772)	1,783
Fordyce Volunteer Fire	60,727	-	9,155	5,741	2,625	17,521	639	3,089	-	3,131	6,859	11,777	(2,758)	9,019
Foreman Volunteer Fire	93,956	-	14,165	8,883	-	23,048	988	4,779	-	7,833	13,600	18,221	(1,984)	16,237
Forrest City Volunteer Fire	40,790	-	6,149	3,856	17	10,022	429	2,075	-	3,997	6,501	7,910	(873)	7,037
Forrest City Volunteer Police	40,275	-	6,072	3,808	9,822	19,702	424	2,049	-	1,974	4,447	7,810	(488)	7,322
Fort Smith Volunteer Police	13,635	-	2,056	1,289	-	3,345	143	694	-	5,633	6,470	2,644	1,349	3,993
Fox Volunteer Fire	96,129	-	14,492	9,088	40	23,620	1,011	4,890	-	7,712	13,613	18,642	(3,655)	14,987
Frenchport Volunteer Fire	88,397	-	13,327	8,357	21,171	42,855	930	4,497	-	11,414	16,841	17,143	2,690	19,833
Gallatin Volunteer Fire	80,550	-	12,144	7,615	12,702	32,461	847	4,097	-	12,256	17,200	15,621	11,621	27,242
Garland Volunteer Fire	40,904	-	6,167	3,867	14	10,048	430	2,081	-	413	2,924	7,932	(383)	7,549
Garnett Volunteer Fire	4,805	-	724	454	2,481	3,659	51	244	-	295	932	932	979	1,911
Gassville Volunteer Fire	115,380	-	17,395	10,908	4,210	32,513	1,214	5,869	-	890	7,973	22,376	(757)	21,619
Gassville Volunteer Police	14,321	-	2,159	1,354	3,777	7,290	151	728	-	3,968	4,847	2,777	(157)	2,620
Gentry Volunteer Fire	183,268	-	27,629	17,326	5,687	50,642	1,928	9,323	-	3,789	15,040	35,541	3,820	39,361
Gentry Volunteer Police	33,400	-	5,035	3,158	9,878	18,071	351	1,699	-	4,051	6,101	6,477	2,257	8,734
Gillett Volunteer Fire	61,356	-	9,250	5,801	3,365	18,416	645	3,121	-	906	4,672	11,899	788	12,687
Gillham Volunteer Fire	5,606	-	845	530	2,894	4,269	59	285	-	-	344	1,087	1,143	2,230
Glenwood Volunteer Fire	108,632	-	16,377	10,270	6,682	33,329	1,143	5,526	-	10,112	16,781	21,067	(5,493)	15,574
Glenwood Volunteer Police	73,103	-	11,021	6,911	20,196	38,128	769	3,719	-	-	4,488	14,177	11,806	25,983
Goshen Fire Dist. Assoc.	155,827	-	23,492	14,732	18,993	57,217	1,639	7,927	-	8,892	18,458	30,219	1,445	31,664
Goshen Volunteer Police	229	-	34	22	37	93	2	12	-	3,493	3,507	44	(2,538)	(2,494)
Gosnell Volunteer Fire	174,391	-	26,291	16,487	3,410	46,188	1,835	8,871	-	9,680	20,386	33,820	(423)	33,397
Gould Volunteer Fire	88,626	-	13,361	8,379	4,826	26,566	932	4,508	-	330	5,770	17,187	13,000	30,187
Grady Volunteer Fire	110,908	-	16,720	10,485	-	27,205	1,167	5,642	-	8,775	15,584	21,508	(6,441)	15,067
Gravel Ridge Fire Protection Dist.	156,056	-	23,527	14,754	2,635	40,916	1,642	7,938	-	4,267	13,847	30,264	7,630	37,894

# 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, 2018

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
Gravette Volunteer Fire	\$ 154,272	\$ -	\$ 23,258	\$ 14,585	\$ 10,573	\$ 48,416	\$ 1,623	\$ 7,848	\$ -	\$ 9,793	\$ 19,264	\$ 29,918	\$ (1,743)	\$ 28,175
Gravette Volunteer Police	7,161	-	1,080	677	1,746	3,503	75	364	-	3,417	3,856	1,389	984	2,373
Grayson Fire Assoc.	34,087	-	5,139	3,223	20	8,382	359	1,734	-	10,857	12,950	6,610	(2,746)	3,864
Green Forest Volunteer Fire	102,146	-	15,399	9,657	5,288	30,344	1,075	5,196	-	2,382	8,653	19,809	(1,788)	18,021
Green Forest Volunteer Police	-	-	-	-	198	198	-	-	-	1,191	1,191	-	(766)	(766)
Greenbrier Volunteer Fire	161,672	-	24,373	15,285	13,102	52,760	1,701	8,224	-	10,507	20,432	31,353	1,629	32,982
Greenland Volunteer Police	6,817	-	1,028	645	3	1,676	72	347	-	70	489	1,322	(64)	1,258
Greenwood Rural Volunteer Fire	168,031	-	25,332	15,886	28,197	69,415	1,768	8,548	-	4,490	14,806	32,586	26,036	58,622
Greenwood Volunteer Fire (747134)	209,186	-	31,537	19,777	2,357	53,671	2,201	10,641	-	12,164	25,006	40,567	(4,317)	36,250
Greenwood Volunteer Fire (747139)	71,646	-	10,801	6,773	36,989	54,563	754	3,645	-	-	4,399	13,894	14,602	28,496
Greenwood Volunteer Police	-	-	-	-	3	3	-	-	-	3,525	3,525	-	(1,447)	(1,447)
Greens Ferry Volunteer Fire	169,747	-	25,591	16,048	2,868	44,507	1,786	8,635	-	7,052	17,473	32,919	(5,670)	27,249
Grover Township Volunteer Fire	109,078	-	16,444	10,312	7,162	33,918	1,147	5,549	-	2,670	9,366	21,153	521	21,674
Grubbs Volunteer Fire	104,762	-	15,794	9,904	7,664	33,362	1,102	5,329	-	3,096	9,527	20,316	(1,223)	19,093
Gum Springs Volunteer Fire	102,489	-	15,451	9,689	6,542	31,682	1,078	5,213	-	370	6,661	19,876	2,945	22,821
Gurdon Volunteer Fire	88,568	-	13,352	8,373	2,758	24,483	932	4,505	-	6,586	12,023	17,176	(1,955)	15,221
Guy Community Volunteer Fire	51,725	-	7,798	4,890	5,098	17,786	544	2,631	-	6,434	9,609	10,031	(8,667)	1,364
Hackett Volunteer Fire	136,519	-	20,581	12,907	19,099	52,587	1,436	6,945	-	8,381	26,475	9,298	9,298	35,773
Hackett Volunteer Police	6,817	-	1,028	645	-	1,673	72	347	-	75	494	1,322	951	2,273
Hagarville RFD #3	102,260	-	15,417	9,668	913	25,998	1,076	5,202	-	7,933	14,211	19,831	(4,624)	15,207
Halley Volunteer Fire	67,487	-	10,174	6,380	10,921	27,475	710	3,433	-	1,832	5,975	13,088	2,498	15,586
Hamburg Volunteer Fire	143,050	-	21,566	13,524	2,897	37,987	1,505	7,277	-	2,255	11,037	27,742	(1,232)	26,510
Hampton Volunteer Fire	101,974	-	15,374	9,641	848	25,863	1,073	5,187	-	6,265	12,525	19,776	(2,801)	16,975
Hampton Volunteer Police	-	-	-	-	922	922	-	-	-	3,506	3,506	-	(224)	(224)
Hand Cove Fire Prot. District	109,764	-	16,548	10,377	978	27,903	1,155	5,584	-	14,570	21,309	21,286	(11,504)	9,782
Hardin Volunteer Fire	23,655	-	3,566	2,236	566	6,368	249	1,203	-	6,826	8,278	4,587	(3,539)	1,048
Hardy Volunteer Fire	58,371	-	8,800	5,518	-	14,318	614	2,969	-	19,855	23,438	11,320	(19,033)	(7,713)
Hardy Volunteer Police	1,544	-	233	146	797	1,176	16	79	-	-	95	300	314	614
Harmon Volunteer Fire	81,808	-	12,333	7,734	-	20,067	861	4,161	-	10,454	15,476	15,865	(9,268)	6,597
Harrell Volunteer Fire	95,443	-	14,389	9,023	-	23,412	1,004	4,855	-	9,556	15,415	18,509	(1,195)	17,314
Harrisburg Volunteer Fire	108,620	-	16,375	10,269	-	26,644	1,143	5,525	-	8,862	15,530	21,065	(6,132)	14,933
Harrisburg Volunteer Police	-	-	-	-	1,527	1,527	-	-	-	7,891	7,891	-	(839)	(839)
Harrison Volunteer Fire	14,207	-	2,142	1,343	4,400	7,885	149	723	-	19,503	20,375	2,755	(3,546)	(791)
Harrison Volunteer Police	47,321	-	7,134	4,474	1,425	13,033	498	2,407	-	2,864	5,769	9,177	3,318	12,495
Hartford Volunteer Fire	118,240	-	17,826	11,179	3,121	32,126	6,015	1,244	-	6,884	14,143	22,930	(1,136)	21,794
Hartford Volunteer Police	229	-	34	22	2,829	2,885	2	12	-	6,849	6,863	44	(340)	(296)
Haskell Volunteer Fire	115,895	-	17,472	10,957	-	28,429	1,219	5,895	-	19,152	26,266	22,475	(6,370)	16,105
Haskell Volunteer Police	20,624	-	3,109	1,950	5,396	10,455	217	1,049	-	10,869	12,135	4,000	2,784	6,784
Hatfield Volunteer Fire	74,991	-	11,306	7,090	27	18,423	758	3,815	-	758	5,362	14,543	(704)	13,839
Hazen Volunteer Fire	117,325	-	17,688	11,092	3,515	32,295	1,234	5,968	-	3,775	10,977	22,753	(1,967)	20,786
Heber Springs Volunteer Fire	158,344	-	23,872	14,970	2,977	41,819	1,666	8,055	-	3,292	13,013	30,707	(4,906)	25,801
Hector Volunteer Police	20,452	-	3,083	1,934	3,700	8,717	215	1,040	-	806	2,061	3,966	1,177	5,143
Helena-West Helena Volunteer Fire	41,533	-	6,262	3,927	6,293	16,482	437	2,113	-	2,588	5,138	8,055	6,903	14,958
Helena-West Helena Volunteer Police	60,727	-	9,155	5,741	-	14,896	639	3,089	-	9,323	13,051	11,777	(3,861)	7,916
Hensley Volunteer Fire	96,759	-	14,587	9,148	9,625	33,360	1,018	4,922	-	4,732	10,672	18,764	963	19,727
Hermitage Volunteer Fire	61,356	-	9,250	5,801	3,797	18,848	645	3,121	-	229	3,995	11,899	2,021	13,920

# 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, 2018

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
Hermitage Volunteer Police	\$ 13,635	\$ -	\$ 2,056	\$ 1,289	\$ 4,035	\$ 7,380	\$ 143	\$ 694	\$ -	\$ 51	\$ 888	\$ 2,644	\$ 1,661	\$ 4,305
Hickory Creek Volunteer Fire	61,013	-	9,198	5,768	-	14,966	642	3,104	-	8,983	12,729	11,832	(4,865)	6,967
Hickory Ridge Volunteer Fire	49,609	-	7,479	4,690	-	12,169	522	2,524	-	15,002	18,048	9,621	(4,332)	5,289
Higginson Volunteer Fire (884234)	77,690	-	11,712	7,345	4,334	23,391	817	3,952	-	15,998	20,767	15,066	(4,476)	10,590
Higginson Volunteer Fire (884239)	18,827	-	2,838	1,780	9,720	14,338	198	958	-	-	1,156	3,651	3,837	7,488
Higginson Volunteer Police (884224)	32,371	-	4,880	3,060	4,730	12,670	341	1,647	-	1,012	3,000	6,278	2,073	8,351
Higginson Volunteer Police (884229)	6,276	-	946	593	3,240	4,779	66	319	-	-	385	1,217	1,279	2,496
Highfill Volunteer Fire	152,945	-	23,058	14,459	14,640	52,157	1,609	7,780	-	9,569	18,958	29,660	585	30,245
Highfill Volunteer Police	35,402	-	5,337	3,347	9,757	18,441	372	1,801	-	1,763	3,936	6,866	3,780	10,646
Highland Volunteer Fire	51,840	-	7,815	4,901	7,031	19,747	545	2,637	-	1,996	5,178	10,053	8,642	18,695
Highland Volunteer Police	2,574	-	388	243	1,329	1,960	27	131	-	-	158	499	525	1,024
Highway 15 South Volunteer Fire	163,159	-	24,598	15,425	-	40,023	1,716	8,300	-	14,125	24,141	31,641	(4,107)	27,534
Highway 286 East Volunteer Fire	116,696	-	17,593	11,032	627	29,252	1,228	5,936	-	10,930	18,094	22,631	(7,234)	15,397
Highway 70 West FPA	153,700	-	23,172	14,531	16,760	54,463	1,617	7,819	-	8,355	17,791	29,807	216	30,023
Highway 94 East Volunteer Fire	7,150	-	1,078	676	3,691	5,445	75	364	-	-	439	1,387	1,457	2,844
Hilltop Fire District# 51	115,323	-	17,386	10,903	13,148	41,437	1,213	5,866	-	6,992	14,071	22,364	1,669	24,033
Hilltop Volunteer Fire	90,971	-	13,715	8,600	3,631	25,946	957	4,628	-	5,780	11,365	17,642	(457)	17,185
Holiday Island Volunteer Fire	95,901	-	14,458	9,066	2,361	25,885	1,009	4,878	-	6,290	12,177	18,598	50	18,648
Holland Volunteer Fire	103,347	-	15,580	9,771	2,043	27,394	1,087	5,257	-	654	6,998	20,042	664	20,706
Hollis Volunteer Fire	101,574	-	15,313	9,603	34,231	59,147	1,069	5,167	-	-	6,236	19,698	11,370	31,068
Holly Grove Volunteer Fire	88,397	-	13,327	8,357	-	21,684	930	4,497	-	11,754	17,181	17,143	(3,637)	13,506
Holly Grove Volunteer Police	13,463	-	2,030	1,273	3,365	6,668	142	685	-	102	929	2,611	1,280	3,891
Hon Volunteer Fire	47,435	-	7,151	4,485	-	11,636	499	2,413	-	2,656	5,568	9,199	(1,814)	7,385
Hope Volunteer Fire	26,983	-	4,068	2,551	2,960	9,579	284	1,373	-	1,941	3,598	5,233	(170)	5,063
Hopewell Fire District	20,452	-	3,083	1,934	7	5,024	215	1,040	-	207	1,462	3,966	(1,209)	2,757
Horatio Volunteer Fire	122,884	-	18,526	11,618	16,878	47,022	1,293	6,251	-	8,383	15,927	23,831	9,811	33,642
Horseshoe Lake Volunteer Fire	6,692	-	1,009	633	3,454	5,096	70	340	-	-	410	1,298	1,363	2,661
Hot Springs Village Volunteer	156,799	-	23,639	14,824	10,510	48,973	1,649	7,976	-	4,678	14,303	30,408	1,377	31,785
Hoxie Volunteer Fire	110,508	-	16,660	10,447	1,694	28,801	1,163	5,621	-	4,443	11,227	21,431	(965)	20,466
Hoxie Volunteer Police	13,635	-	2,056	1,289	3,349	6,694	143	694	-	894	1,731	2,644	26	2,670
Hughes Volunteer Fire	107,876	-	16,263	10,199	25,873	52,335	1,135	5,488	-	1,853	8,476	20,920	2,576	23,496
Hughes Volunteer Police	8,362	-	1,261	791	3,211	5,263	88	425	-	11,251	11,764	1,622	(2,658)	(1,036)
Humphrey Volunteer Fire	40,904	-	6,167	3,867	14	10,048	430	2,081	-	413	2,924	7,932	(5,631)	2,301
Humphrey Volunteer Police	-	-	-	-	3,553	3,553	-	-	-	6,417	6,417	-	(290)	(290)
Huntington Volunteer Fire	74,934	-	11,297	7,084	7,070	25,451	788	3,812	-	8,562	13,162	14,532	(1,911)	12,621
Huntington Volunteer Police	-	-	-	-	444	444	-	-	-	1,061	1,061	-	(141)	(141)
Huntsville Volunteer Fire	162,987	-	24,572	15,409	13,640	53,621	1,715	8,291	-	6,123	16,129	31,608	(741)	30,867
Huntsville Volunteer Police	48,293	-	7,281	4,566	5,112	16,959	508	2,457	-	-	2,965	9,366	6,767	16,133
Huttig Volunteer Fire	88,111	-	13,283	8,330	810	22,423	927	4,482	-	5,238	10,647	17,087	(2,323)	14,764
Imboden Volunteer Fire	70,976	-	10,700	6,710	2,573	19,983	747	3,610	-	15,252	19,609	13,764	(4,578)	9,186
Inspiration Point Rural Fire Protection District	48,007	-	7,238	4,439	4,400	16,177	505	2,442	-	6,755	9,702	9,310	486	9,796
Ione Community Fire	73,447	-	11,073	6,944	19,572	37,589	773	3,736	-	898	5,407	14,243	5,335	19,578
Jasper Volunteer Fire	34,087	-	5,139	3,223	753	9,115	359	1,734	-	10,032	12,125	6,610	(3,465)	3,145
Johnson Area Volunteer Fire	111,022	-	16,738	10,496	2,063	29,297	1,168	5,648	-	33,077	39,893	21,530	(10,544)	10,986
Johnson County Rfd #1	57,113	-	8,610	5,399	-	14,009	601	2,905	-	3,844	7,350	11,076	(6,748)	4,328
Johnson County Rfd #2	48,522	-	7,315	4,587	1,661	13,563	510	2,468	-	12,669	15,647	9,410	(3,615)	5,795

# 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, 2018

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	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	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense	
Johnson County Rfd #4	\$ 67,201	\$ -	\$ 10,131	\$ 6,353	\$ -	\$ 16,484	\$ 707	\$ 3,418	\$ -	\$ 1,214	\$ 5,339	\$ 13,032	\$ 3,223	\$ 16,255	
Johnson County Rfd #5	101,288	-	15,270	9,576	-	24,846	1,066	5,152	-	12,802	19,020	19,643	(8,720)	10,923	
Johnson County Rfd #7	61,642	-	9,293	5,828	-	15,121	648	3,136	-	4,461	8,245	11,954	(3,103)	8,851	
Johnson County Rfd #8	149,295	-	22,508	14,114	25,656	62,278	1,571	7,594	-	787	9,952	28,953	13,815	42,768	
Johnson Volunteer Police	-	-	-	-	-	-	-	-	-	-	-	-	(12,054)	(12,054)	
Joiner Volunteer Fire	68,174	-	10,278	6,445	-	16,723	717	3,468	-	1,491	5,676	13,221	(1,842)	11,379	
Jonesboro Volunteer Police	6,817	-	1,028	645	1,854	3,527	72	347	-	10,608	11,027	1,322	(507)	815	
Joplin Volunteer Fire	128,615	-	19,390	12,159	5,892	37,441	1,353	6,542	-	1,492	9,387	24,942	(729)	24,213	
Judsonia Volunteer Fire	102,032	-	15,382	9,646	3,627	28,655	1,073	5,190	-	976	7,239	19,977	3,871	23,658	
Judsonia Volunteer Police	33,972	-	5,122	3,212	12,683	21,017	357	1,728	-	2,008	4,093	6,588	6,324	12,912	
Junction City Volunteer Fire	69,775	-	10,519	6,597	27	17,143	734	3,549	-	3,400	7,683	13,531	(1,762)	11,769	
Junction City Volunteer Police	6,817	-	1,028	645	3,430	5,103	72	347	-	-	419	1,322	1,380	2,702	
Keiser Volunteer Fire	61,356	-	9,250	5,801	-	15,051	645	3,121	-	1,454	5,220	11,899	(1,785)	10,114	
Kensett Volunteer Fire	95,443	-	14,389	9,023	842	24,254	1,004	4,855	-	2,862	8,721	18,509	(970)	17,539	
Kensett Volunteer Police	28,070	-	4,232	2,654	3,962	10,848	295	1,428	-	5,875	7,598	5,444	3,547	8,991	
Keo Volunteer Fire	34,716	-	5,234	3,282	107	8,623	365	1,766	-	4,054	6,185	6,732	(181)	6,551	
Knoxville Volunteer Fire	40,904	-	6,167	3,867	34	10,068	430	2,081	-	19,443	21,954	7,932	(8,878)	(946)	
Krooked Creek Volunteer Fire	83,056	-	12,521	7,852	555	20,928	874	4,225	-	13,170	18,269	16,107	(11,420)	4,687	
Lake City Volunteer Fire	174,220	-	26,265	16,471	15,532	58,268	1,833	8,862	-	-	10,695	33,786	10,173	43,959	
Lake Hamilton Volunteer Fire	217,594	-	32,804	20,571	36,528	89,903	2,289	11,069	-	27,326	40,684	42,198	(4,632)	37,566	
Lake Maumelle Area RFD	112,796	-	17,005	10,664	-	27,669	1,187	5,738	-	25,252	32,177	21,874	(7,878)	13,996	
Lake Village Volunteer Fire	129,187	-	19,476	12,213	2,520	34,209	1,359	6,572	-	1,452	9,383	25,053	(2,978)	22,075	
Lakeview Volunteer Police	20,452	-	3,083	1,934	8,777	13,794	215	1,040	-	796	2,051	3,966	1,737	5,703	
Lamar Volunteer Fire	82,437	-	12,428	7,794	1,628	21,850	867	4,193	-	8,079	13,139	15,987	(1,284)	14,703	
Landis Volunteer Fire	61,528	-	9,276	5,817	5,432	20,525	647	3,130	-	736	4,513	11,932	(895)	11,037	
Lavaca Volunteer Fire	94,928	-	14,311	8,975	-	23,286	999	4,829	-	3,977	9,805	18,409	(4,664)	13,745	
Lavaca Volunteer Police	27,956	-	4,215	2,643	862	7,720	294	1,422	-	5,596	7,312	5,421	(1,684)	3,737	
Lawson-Urban Volunteer Fire	81,808	-	12,333	7,734	30	20,097	861	4,161	-	827	5,849	15,865	2,420	18,285	
Lazy Acres Volunteer Fire	40,904	-	6,167	3,867	14	10,048	430	2,081	-	426	2,937	7,932	(1,438)	6,494	
Leachville Volunteer Fire	148,609	-	22,404	14,050	4,938	41,392	1,563	7,560	-	8,302	17,425	28,820	(238)	28,582	
Leachville Volunteer Police	6,245	-	942	590	3,682	5,214	66	318	-	1,701	2,085	1,211	(780)	431	
Lead Hill Volunteer Fire	94,814	-	14,294	8,964	1,742	25,000	997	4,823	-	1,289	7,109	18,387	3,359	21,746	
Lepanto Volunteer Fire	144,823	-	21,833	13,692	7,394	42,919	1,523	7,367	-	13,243	22,133	28,085	700	28,785	
Leslie Volunteer Fire	88,225	-	13,301	8,341	758	22,400	928	4,488	-	6,445	11,861	17,109	(493)	16,616	
Lewisville Volunteer Fire	104,548	-	15,762	9,884	8,287	33,933	1,100	5,318	-	13,593	20,011	20,275	2,253	22,528	
Liberty Volunteer Fire	136,690	-	20,607	12,923	1,925	35,455	1,438	6,953	-	10,200	18,591	26,508	(4,938)	21,570	
Lincoln Volunteer Fire	134,860	-	20,331	12,750	6,069	39,150	1,419	6,860	-	8,577	16,856	26,153	3,775	29,928	
Lincoln Volunteer Police	400	-	60	38	206	304	4	20	-	-	24	78	81	159	
Linwood-Moscow Volunteer Fire	88,626	-	13,361	8,379	13,101	34,841	932	4,508	-	-	5,440	17,187	2,855	20,042	
Little Flock Volunteer Fire	102,604	-	15,468	9,700	4,531	29,699	1,079	5,219	-	9,432	15,730	19,898	(1,316)	18,582	
Little Flock Volunteer Police	20,166	-	3,040	1,907	1,655	6,602	212	1,026	-	5,245	6,483	3,911	(870)	3,041	
Lockesburg Volunteer Fire	137,091	-	20,668	12,961	-	33,629	-	1,442	-	4,079	12,495	26,586	(3,667)	22,919	
London Rural Volunteer Fire	123,971	-	18,690	11,720	1,015	31,425	1,304	6,306	-	20,360	27,970	24,042	(9,249)	14,793	
Lone Rock Volunteer Fire	74,591	-	11,245	7,052	3,435	21,732	785	3,794	-	14,989	19,568	14,465	(1,729)	12,736	
Lonoke Volunteer Fire	162,930	-	24,563	15,404	8,542	48,509	1,714	8,288	-	2,814	12,816	31,597	(42)	31,555	
Lonoke Volunteer Police	-	-	-	-	-	-	-	-	-	-	-	-	(179)	(179)	

# 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, 2018

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	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	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	\$ 68,174	\$ -	\$ 10,278	\$ 6,445	\$ 4,041	\$ 20,764	\$ 717	\$ 3,468	\$ -	\$ 7,099	\$ 11,284	\$ 13,221	\$ 1,391	\$ 14,612
Lowell Volunteer Fire	39,188	-	5,908	3,705	-	9,613	412	1,993	-	22,602	25,007	7,600	(11,155)	(3,555)
Lowell Volunteer Police	33,572	-	5,061	3,174	9,970	18,205	353	1,708	-	-	2,061	6,511	4,925	11,436
Luxora Volunteer Fire	79,867	-	12,041	7,551	7,245	26,837	840	4,063	-	813	5,716	15,489	786	16,275
Lynne Volunteer Fire	115,094	-	17,351	10,881	14,318	42,550	1,211	5,855	-	-	7,066	22,320	4,812	27,132
Magazine Volunteer Fire	33,801	-	5,096	3,196	14	8,306	356	1,719	-	3,930	6,005	6,555	(3,823)	2,732
Magnolia Volunteer Fire	61,242	-	9,233	5,790	1,650	16,673	644	3,115	-	257	4,016	11,877	(358)	11,519
Magnolia Volunteer Police	75,677	-	11,409	7,155	6,437	25,001	796	3,850	-	6,648	11,294	14,676	(300)	14,376
Malvern Volunteer Fire	35,803	-	5,398	3,385	1,699	10,482	377	1,821	-	2,634	4,832	6,943	(1,184)	5,759
Mammoth Spring Volunteer Fire	170,605	-	25,720	16,129	22,956	64,805	1,795	8,678	-	5,965	16,438	33,085	10,638	43,723
Manila Volunteer Fire	142,249	-	21,445	13,448	14,066	48,959	1,496	7,236	-	5,304	14,036	27,586	2,279	29,865
Manila Volunteer Police	-	-	-	-	-	-	-	-	-	7,262	7,262	-	(4,159)	(4,159)
Mansfield Volunteer Fire	70,004	-	10,554	6,618	3,839	21,011	736	3,561	-	2,089	6,386	13,576	723	14,299
Mansfield Volunteer Police	6,817	-	1,028	645	1,935	3,608	72	347	-	27	446	1,322	240	1,562
Marble Volunteer Fire	40,904	-	6,167	3,867	14	10,048	430	2,081	-	413	2,924	7,932	(2,436)	5,496
Marianna Volunteer Fire	116,467	-	17,558	11,011	18	28,587	1,225	5,925	-	5,550	12,700	22,586	(7,828)	14,758
Marianna Volunteer Police	-	-	-	-	-	-	-	-	-	7,631	7,631	-	(3,056)	(3,056)
Marion Volunteer Fire	171,120	-	25,798	16,178	27	42,003	1,800	8,705	-	27,192	37,697	33,185	(8,407)	24,778
Marion Volunteer Police	54,367	-	8,196	5,140	8,332	21,668	572	2,766	-	2,796	6,134	10,543	(1,125)	9,418
Marked Tree Volunteer Fire	151,583	-	22,853	14,331	10,785	47,969	1,595	7,711	-	13,757	23,063	29,396	1,798	31,194
Marmaduke Volunteer Fire	97,331	-	14,673	9,202	810	24,685	1,024	4,951	-	14,523	20,498	18,875	(5,351)	13,524
Marmaduke Volunteer Police	26,869	-	4,051	2,540	13,717	20,308	283	1,367	-	1,477	3,127	5,211	5,352	10,563
Marshall Volunteer Fire	135,260	-	20,392	12,788	5,318	38,498	1,423	6,881	-	5,245	13,549	26,231	(1,365)	24,866
Marshall Volunteer Police	13,635	-	2,056	1,289	1,705	5,050	143	694	-	138	975	2,644	2,291	4,935
Marvell Volunteer Fire	123,227	-	18,578	11,650	-	30,228	1,296	6,268	-	6,277	13,841	23,897	257	24,154
Marvell Volunteer Police	13,635	-	2,056	1,289	-	3,345	143	694	-	12,522	13,359	2,644	(7,927)	(5,283)
Maumelle Volunteer Fire	87,710	-	13,223	8,292	-	21,515	923	4,462	-	23,567	28,952	17,010	(15,268)	1,742
Mayflower Volunteer Fire	122,426	-	18,457	11,574	31,258	61,289	1,288	6,228	-	4,085	11,601	23,742	11,429	35,171
Mayflower Volunteer Police	16,266	-	2,452	1,538	1,957	5,947	171	827	-	7,001	7,999	3,154	652	3,806
Maynard Volunteer Fire	75,906	-	11,444	7,176	7,209	25,829	799	3,861	-	4,438	9,098	14,720	(5,515)	9,205
McCrary Volunteer Fire	169,519	-	25,556	16,026	1,001	42,583	1,783	8,623	-	2,178	12,584	32,875	(498)	32,377
McCrary Volunteer Police	13,177	-	1,987	1,246	1,576	4,809	139	670	-	4,376	5,185	2,555	1,636	4,191
McGehee Volunteer Fire	183,382	-	27,646	17,337	28,255	73,238	1,929	9,328	-	-	11,257	35,563	14,596	50,159
McGehee Volunteer Police	-	-	-	-	-	-	-	-	-	3,036	3,036	-	(1,496)	(1,496)
McNeil Volunteer Fire	81,808	-	12,333	7,734	922	20,989	861	4,161	-	6,501	11,523	15,865	(4,417)	11,448
McRae Volunteer Fire	54,539	-	8,222	5,156	3,088	16,466	574	2,774	-	22,635	25,983	10,577	(6,124)	4,453
McRae Volunteer Police	-	-	-	-	-	-	-	-	-	855	855	-	(1,210)	(1,210)
Melbourne Volunteer Fire	103,911	-	15,666	9,824	905	26,395	1,093	5,286	-	5,793	12,172	20,151	(4,082)	16,069
Melrose Volunteer Fire	74,648	-	11,254	7,057	10,136	28,447	785	3,797	-	1,715	6,297	14,476	3,335	17,811
Mena Volunteer Fire	129,701	-	19,554	12,262	35,550	67,366	1,364	6,598	-	16,663	24,625	25,153	(1,004)	24,149
Midland Volunteer Fire	47,721	-	7,194	4,512	5,031	16,737	502	2,428	-	16,886	19,816	9,255	(5,193)	4,062
Mineral Springs Volunteer Fire	95,843	-	14,449	9,061	9,355	32,865	1,008	4,875	-	3,923	9,806	18,587	1,884	20,471
Monette Volunteer Fire	130,159	-	19,623	12,305	20,339	52,267	1,369	6,621	-	3,153	11,143	25,242	4,963	30,205
Monticello Volunteer Fire	88,054	-	13,275	8,325	12,058	33,658	926	4,479	-	6,341	11,746	17,076	(1,410)	15,666
Montrose Volunteer Fire	40,275	-	6,072	3,808	-	9,880	424	2,049	-	8,371	10,844	7,810	(2,498)	5,312
Morning Star FPA	164,189	-	24,753	15,522	38,098	78,373	1,727	8,352	-	-	10,079	31,841	22,332	54,173

# 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, 2018

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
Morning Star Volunteer Fire	\$ 47,721	\$ -	\$ 7,194	\$ 4,512	\$ 38	\$ 11,744	\$ 502	\$ 2,428	\$ -	\$ 3,957	\$ 6,887	\$ 9,255	\$ (1,887)	\$ 7,368
Moro Volunteer Fire	27,956	-	4,215	2,643	253	7,111	294	1,422	-	1,002	2,718	5,421	(1,323)	4,098
Morrilton Volunteer Fire	203,663	-	30,704	19,254	94	50,052	2,142	10,360	-	2,511	15,013	39,496	1,941	41,437
Morrow Volunteer Fire	81,808	-	12,333	7,734	1,608	21,675	861	4,161	-	304	5,326	15,865	1,386	17,251
Mount Holly Volunteer Fire	102,260	-	15,417	9,668	8,843	33,928	1,076	5,202	-	10,189	16,467	19,831	2,170	22,001
Mount Ida Volunteer Fire	116,353	-	17,541	11,000	22,138	50,679	1,224	5,919	-	-	7,143	22,564	11,240	33,804
Mountain Home Volunteer Fire	93,899	-	14,156	8,877	20,262	43,295	988	4,776	-	4,308	10,072	18,210	7,776	25,986
Mountain Home Volunteer Police	34,087	-	5,139	3,223	2,568	10,930	359	1,734	-	14,376	16,469	6,610	(2,473)	4,137
Mountain Pine Volunteer Police	943	-	142	89	487	718	10	48	-	-	58	183	192	375
Mountain View Volunteer Fire	189,513	-	28,571	17,917	15,179	61,667	1,994	9,640	-	-	11,634	36,752	3,185	39,937
Mountain View Volunteer Police	33,458	-	5,044	3,163	2,757	10,964	352	1,702	-	4,855	6,909	6,488	(2,921)	3,567
Mountainburg Volunteer Fire	231,790	-	34,944	21,914	4,052	60,910	2,438	11,791	-	6,173	20,402	44,951	(4,449)	40,502
Mountainburg Volunteer Police	34,487	-	5,199	3,260	14,604	23,063	363	1,754	-	19,905	22,022	6,688	4,894	11,582
Mt Judea Area Volunteer Fire	156,799	-	23,639	14,824	4,896	43,359	1,649	7,976	-	584	10,209	30,408	2,566	32,974
Mulberry Volunteer Fire	152,552	-	22,999	14,422	3,785	41,206	1,605	7,760	-	20,163	29,528	29,584	(4,668)	24,916
Murfreesboro Volunteer Fire	83,009	-	12,514	7,848	-	20,362	873	4,223	-	4,888	9,984	16,098	(3,224)	12,874
Nashville Volunteer Fire	129,530	-	19,528	12,246	50	31,824	1,363	6,589	-	4,885	12,837	25,120	(1,687)	23,433
Natural Dam Volunteer Fire	27,269	-	4,111	2,578	-	6,689	287	1,387	-	5,269	6,943	5,288	(5,080)	208
New Blaine Rural Volunteer Fire	102,775	-	15,494	9,716	13,947	39,157	1,081	5,228	-	23,612	29,921	19,931	(4,812)	15,119
Newark Volunteer Fire	129,187	-	19,476	12,213	8,210	39,899	1,359	6,572	-	7,716	15,647	25,053	6,747	31,800
Newport Volunteer Fire	81,808	-	12,333	7,734	2,935	23,002	861	4,161	-	4,283	9,305	15,865	(3,168)	12,697
Newport Volunteer Police	19,766	-	2,980	1,869	831	5,680	208	1,005	-	2,541	3,754	3,833	(1,438)	2,395
Nimrod/Aplin Volunteer Fire	61,356	-	9,250	5,801	19,602	34,653	645	3,121	-	3,529	7,295	11,899	10,916	22,815
Nob Hill Volunteer Fire	141,048	-	21,264	13,335	10,354	44,953	1,484	7,175	-	2,802	11,461	27,353	1,436	28,789
Norfolk Volunteer Police	2,353	-	355	222	1,215	1,792	25	120	-	-	145	456	480	936
Norman Volunteer Fire	60,841	-	9,172	5,752	23	14,947	640	3,095	-	886	4,621	11,799	(680)	11,119
Norphlet Volunteer Fire	115,723	-	17,446	10,941	4,172	32,559	1,217	5,887	-	-	7,104	22,442	549	22,991
Norphlet Volunteer Police	13,635	-	2,056	1,289	15	3,360	143	694	-	156	993	2,644	923	3,567
North Crossett Volunteer Fire	115,895	-	17,472	10,957	4,163	32,592	1,219	5,895	-	3,731	10,845	22,475	(1,669)	20,806
North Pulaski FPD	150,028	-	22,618	14,184	-	36,802	1,578	7,632	-	22,831	32,041	29,095	(12,472)	16,623
Northeast Benton Co.	234,250	-	35,315	22,146	20,002	77,463	2,464	11,916	-	3,151	17,531	45,428	7,516	52,944
Northeast Greene County Fire District	170,949	-	25,772	16,162	26,009	67,943	1,798	8,696	-	14,426	24,920	33,152	5,636	38,788
Northeast Lakeside Volunteer Fire	88,797	-	13,387	8,395	-	21,782	934	4,517	-	5,821	11,272	17,220	(3,620)	13,600
Northeast Saline County Fire	27,269	-	4,111	2,578	-	6,689	287	1,387	-	7,895	9,569	5,288	1,701	6,989
Northside Volunteer Fire (15318)	67,830	-	10,226	6,413	-	16,639	714	3,450	-	3,813	7,977	13,154	(3,225)	9,929
Northside Volunteer Fire (15296)	143,222	-	21,592	13,540	9,331	44,463	1,507	7,285	-	3,864	12,656	27,775	4,738	32,513
Oak Grove Fire Protection Dist. #25	97,445	-	14,691	9,213	20,904	44,808	1,025	4,957	-	22,974	28,956	18,897	15,102	33,999
Oak Grove Volunteer Fire	47,721	-	7,194	4,512	10,457	22,163	502	2,428	-	3,653	6,583	9,255	(939)	8,316
Oil Trough Volunteer Fire	134,517	-	20,280	12,717	6,828	39,825	1,415	6,843	-	21,191	29,449	26,087	(8,169)	17,918
Ola Volunteer Fire	81,236	-	12,247	7,680	828	20,755	855	4,132	-	3,058	8,045	15,754	(3,034)	12,720
Ola Volunteer Police	7,046	-	1,062	666	1,353	3,081	74	358	-	3,708	4,140	1,366	(1,279)	87
Oppelo Volunteer Fire	123,342	-	18,595	11,661	5,926	36,182	1,298	6,274	-	708	8,280	23,920	2,077	25,997
Osceola Volunteer Fire	47,493	-	7,160	4,490	-	11,650	500	2,416	-	10,863	13,779	9,210	(1,995)	7,215
Osceola Volunteer Police	40,904	-	6,167	3,867	5,163	15,197	430	2,081	-	-	2,511	7,932	2,356	10,288
Quachita Co FD #1	102,661	-	15,477	9,706	9,308	34,491	1,080	5,222	-	6,651	12,953	19,909	1,498	21,407
Oxley Volunteer Fire	54,539	-	8,222	5,156	7,651	21,029	574	2,774	-	202	3,550	10,577	4,655	15,232

# 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, 2018

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	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	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
Ozark Volunteer Fire	\$ 115,609	\$ -	\$ 17,429	\$ 10,930	\$ 1,107	\$ 29,466	\$ 1,216	\$ 5,881	\$ -	\$ 23,205	\$ 30,302	\$ 22,420	\$ (4,682)	\$ 17,738
Ozark Volunteer Police	48,236	-	7,272	4,560	2,748	14,580	507	2,454	-	3,718	6,679	9,354	1,878	11,232
Pangburn Volunteer Fire	144,766	-	21,825	13,686	6,651	42,162	1,523	7,364	-	6,280	15,167	28,074	2,857	30,931
Pangburn Volunteer Police	13,006	-	1,961	1,230	6,638	9,829	137	662	-	10	809	2,522	2,642	5,164
Paragould Volunteer Fire	42,449	-	6,399	4,013	6,475	16,887	447	2,159	-	58	2,664	8,232	4,999	13,231
Paragould Volunteer Police	47,721	-	7,194	4,512	-	11,706	502	2,428	-	1,441	4,371	9,255	6,030	15,285
Paris Volunteer Fire	115,895	-	17,472	10,957	4,193	32,622	1,219	5,895	-	806	7,920	22,475	420	22,895
Parlin Volunteer Fire	81,808	-	12,333	7,734	3,535	23,602	861	4,161	-	6,220	11,242	15,865	(691)	15,174
Parks Volunteer Fire	24,753	-	3,732	2,340	13	6,085	260	1,259	-	4,937	6,456	4,800	(3,170)	1,630
Parthenon Volunteer Fire	61,356	-	9,250	5,801	-	15,051	645	3,121	-	4,428	8,194	11,899	(5,290)	6,609
Patterson Volunteer Fire	88,336	-	13,317	8,351	3,156	24,824	929	4,494	-	5,356	10,779	17,131	(1,124)	16,007
Patterson Volunteer Police	13,635	-	2,056	1,289	-	3,345	143	694	-	2,117	2,954	2,644	(452)	2,192
Pea Ridge Volunteer Fire	248,666	-	37,489	23,509	26,736	87,734	2,616	12,649	-	18,405	33,670	48,223	2,173	50,396
Pea Ridge Volunteer Police	6,817	-	1,028	645	906	2,579	72	347	-	70	489	1,322	1,153	2,475
Peel Volunteer Fire & Rescue	108,620	-	16,375	10,269	5,470	32,114	1,143	5,525	-	2,110	8,778	21,065	440	21,505
Perla Volunteer Police	-	-	-	-	-	-	-	-	-	896	896	-	(1,217)	(1,217)
Perryville Volunteer Fire	100,201	-	15,106	9,473	1,301	25,880	1,054	5,097	-	4,027	10,178	19,432	(2,728)	16,704
Philadelphia Volunteer Fire	103,748	-	15,641	9,808	3,321	28,770	1,091	5,277	-	3,139	9,507	20,120	(835)	19,285
Piggott Volunteer Fire	137,091	-	20,668	12,961	764	34,393	1,442	6,974	-	6,857	15,273	26,586	(3,789)	22,797
Pine Bluff Volunteer Police	34,328	-	5,175	3,245	3,154	11,574	361	1,746	-	31,355	33,462	6,657	(10,791)	(4,134)
Pine Ridge Volunteer Fire	40,447	-	6,098	3,824	14	9,936	425	2,057	-	651	3,133	7,844	(476)	7,368
Pine Village Volunteer Fire	69,756	-	10,516	6,595	-	17,111	734	3,548	-	14,532	18,814	13,528	(7,160)	6,368
Pineville Volunteer Fire	169,976	-	25,625	16,070	8,775	50,470	1,788	8,646	-	2,000	12,434	32,963	9,016	41,979
Plainview Volunteer Fire	142,993	-	21,557	13,519	2,404	37,480	1,504	7,274	-	1,592	10,370	27,730	(1,258)	26,472
Pleasant Plains Volunteer Fire	129,015	-	19,450	12,197	2,517	34,164	1,357	6,563	-	15,252	23,172	25,020	(870)	24,150
Plumerville Volunteer Fire	108,963	-	16,427	10,301	3,590	30,318	1,146	5,543	-	439	7,128	21,131	(2,444)	18,687
Pocahontas Volunteer Fire	128,672	-	19,398	12,165	7,011	38,574	1,354	6,545	-	873	8,772	24,953	698	25,651
Pocahontas Volunteer Police	46,692	-	7,039	4,414	13,232	24,685	491	2,375	-	896	3,762	9,055	5,954	15,009
Ponca Volunteer Fire	34,373	-	5,182	3,250	20	8,452	362	1,748	-	10,825	12,935	6,666	(4,608)	2,058
Portland Volunteer Fire	34,087	-	5,139	3,223	14	8,376	359	1,734	-	3,895	5,988	6,610	(1,768)	4,842
Pottsville Volunteer Fire	129,759	-	19,562	12,267	12,375	44,204	1,365	6,601	-	4,428	12,394	25,164	3,894	29,058
Pottsville Volunteer Police	7,275	-	1,097	688	210	1,995	77	370	-	3,398	3,845	1,411	(3,846)	(2,435)
Prairie Grove Volunteer Fire	156,914	-	23,656	14,835	3,594	42,085	1,651	7,982	-	635	10,268	30,430	(2,028)	28,402
Prairie Grove Volunteer Police	20,280	-	3,057	1,917	5,938	10,912	213	1,032	-	3,373	4,618	3,933	1,187	5,120
Prescott Volunteer Fire	74,991	-	11,306	7,090	37	18,433	789	3,815	-	11,384	15,988	14,543	(6,076)	8,467
Pulaski Co. Volunteer Fire	67,602	-	10,192	6,391	-	16,583	711	3,439	-	8,952	13,102	13,110	(6,441)	6,669
Pyatt Rural Fire & Def. Assoc.	89,140	-	13,439	8,427	1,433	23,299	938	4,534	-	65	5,537	17,287	(385)	16,902
Quail Creek Volunteer Fire	20,624	-	3,109	1,950	13,220	18,279	217	1,049	-	13,373	14,639	4,000	3,109	7,109
Ravenden Volunteer Fire	92,640	-	13,966	8,758	1,451	24,175	975	4,712	-	1,802	7,489	17,966	1,754	19,720
Rector Volunteer Fire	187,568	-	28,278	17,733	17,193	63,204	1,973	9,541	-	578	12,092	36,375	11,809	48,184
Rector Volunteer Police	20,395	-	3,075	1,928	3,905	8,908	215	1,037	-	947	2,199	3,955	2,163	6,118
Redfield Volunteer Fire	170,659	-	25,728	16,134	12,890	54,752	1,795	8,681	-	2,725	13,201	33,096	(4,345)	28,751
Redfield Volunteer Police	14,092	-	2,125	1,332	38	3,495	148	717	-	-	865	2,733	(1,111)	1,622
Richwood Volunteer Fire	47,721	-	7,194	4,512	873	12,579	502	2,428	-	2,455	5,385	9,255	(1,486)	7,769
Rison Volunteer Fire	109,135	-	16,453	10,318	9,862	36,633	1,148	5,552	-	6,022	12,722	21,164	(3,841)	17,323
Riverdale Volunteer Fire	47,721	-	7,194	4,512	17	11,723	502	2,428	-	483	3,413	9,255	(447)	8,808

# 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, 2018

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
Rockport Volunteer Fire	\$ 107,362	\$ -	\$ 16,186	\$ 10,150	\$ 4,608	\$ 30,944	\$ 1,129	\$ 5,461	\$ -	\$ -	\$ 6,590	\$ 20,821	\$ 16,401	\$ 37,222
Rogers Volunteer Police	686	-	103	65	354	522	7	35	-	42	133	140	273	273
Rondo Volunteer Fire	13,635	-	2,056	1,289	4	3,349	143	694	-	138	975	2,644	(128)	2,516
Rose Bud Volunteer Fire	112,510	-	16,962	10,637	1,367	28,966	1,184	5,723	-	2,371	9,278	21,819	(240)	21,579
Ross Van Ness – Wellford Volunteer Fire	110,622	-	16,677	10,458	425	27,560	1,164	5,627	-	697	7,488	21,453	3,351	24,804
Round Mountain Volunteer Fire	131,189	-	19,778	12,403	237	32,418	1,380	6,673	-	14,963	23,016	25,441	(4,965)	20,476
Ruddell Hill Volunteer Fire	67,773	-	10,217	6,407	2,260	18,884	713	3,448	-	8,655	12,816	13,143	7,443	20,586
Rudd's Crossing Volunteer Fire	74,533	-	11,237	7,046	734	19,017	784	3,791	-	995	5,570	14,454	388	14,842
Russell Volunteer Fire	62,901	-	9,483	5,947	8,237	23,667	662	3,200	-	33,565	37,427	12,198	(5,932)	6,266
Salem Volunteer Fire	156,799	-	23,639	14,824	2,713	41,176	1,649	7,976	-	781	10,406	30,408	(1,103)	29,305
Salem Volunteer Police	-	-	-	-	-	-	-	-	-	-	-	-	(1,007)	(1,007)
Salem-Saline County Volunteer	159,308	-	24,017	15,061	-	39,078	1,676	8,104	-	7,425	17,205	30,894	583	31,477
Saratoga Volunteer Fire	26,011	-	3,921	2,459	10	6,390	274	1,323	-	924	2,521	5,044	(513)	4,531
Sardis Fire Protection District	97,102	-	14,639	9,180	1,504	25,323	1,021	4,939	-	3,135	9,095	18,831	(3,940)	14,891
Scotland Area Fire & Emergency	122,712	-	18,500	11,601	35,563	65,664	1,291	6,242	-	455	7,988	23,797	22,132	45,929
Scott Volunteer Fire	55,454	-	8,360	5,243	437	14,040	437	583	-	11,463	14,867	10,754	(4,768)	5,986
Scranton Rural Volunteer Fire	115,895	-	17,472	10,957	87	28,516	1,219	5,895	-	3,048	10,162	22,475	(1,396)	21,079
SE Jefferson Co. Volunteer Fire	61,070	-	9,207	5,774	6,749	21,730	642	3,107	-	8,293	12,042	11,843	(2,853)	8,990
Searcy Volunteer Fire	13,635	-	2,056	1,289	4	3,349	143	694	-	138	975	2,644	(128)	2,516
Searcy Volunteer Police	60,441	-	9,112	5,714	10,056	24,882	636	3,075	-	700	4,411	11,721	7,695	19,416
Sedgwick Fire Improvement Dist.	66,286	-	9,993	6,267	9,282	25,542	697	3,372	-	4,069	12,855	2,459	15,314	15,314
Shady Grove Fire & Rescue	68,059	-	10,261	6,434	2,949	19,644	716	3,462	-	212	4,390	13,199	(205)	12,994
Shannon Hills Volunteer Fire	70,061	-	10,562	6,624	2,721	19,907	737	3,564	-	27,852	32,153	13,587	(10,512)	3,075
Shannon Hills Volunteer Police	40,218	-	6,063	3,802	5,543	15,408	423	2,046	-	3,958	6,427	7,799	4,077	11,876
Shaw Volunteer Fire Protection	103,176	-	15,555	9,754	10,232	35,541	1,085	5,248	-	685	7,018	20,009	8,389	28,398
Sheridan Volunteer Fire	185,441	-	27,957	17,532	5,278	50,767	1,951	9,433	-	24,653	36,037	35,962	(2,298)	33,664
Siloam Springs Volunteer Fire	7,961	-	1,200	753	3,315	5,268	84	405	-	13,917	14,406	1,544	(1,910)	(366)
Siloam Springs Volunteer Police	-	-	-	-	-	-	-	-	-	-	-	-	(1,159)	(1,159)
Sixth District Volunteer Fire	170,891	-	25,763	16,156	22,389	64,308	1,798	8,693	-	-	10,491	33,141	9,629	42,770
Smackover Volunteer Fire	134,974	-	20,349	12,761	1,026	34,136	1,420	6,866	-	2,012	10,298	16,866	(502)	25,673
Smackover Volunteer Police	686	-	103	65	354	522	7	35	-	66	108	133	128	261
Smyrna Volunteer Fire	60,727	-	9,155	5,741	-	14,896	639	3,089	-	6,070	9,798	11,777	(4,525)	7,252
Snowball Volunteer Fire	88,282	-	13,309	8,346	1,755	23,410	929	4,491	-	6,645	12,065	17,121	(1,220)	15,901
South Carroll Co. Fire Assoc.	109,078	-	16,444	10,312	6,311	33,067	1,147	5,549	-	1,609	8,305	21,153	577	21,730
South Greene County Volunteer Fire	115,609	-	17,429	10,930	3,547	31,906	1,216	5,881	-	19,479	26,576	22,420	(7,671)	14,749
South Mountain Volunteer Fire	61,356	-	9,250	5,801	-	15,051	645	3,121	-	2,330	6,096	11,899	(3,000)	8,899
Southbend Volunteer Fire	164,760	-	24,839	15,577	46,749	87,165	1,733	8,381	-	10,114	31,952	14,505	14,505	46,457
Southridge Volunteer Fire	116,410	-	17,550	11,005	59,681	88,236	1,225	5,922	-	-	7,147	22,575	23,682	46,257
Southside Volunteer Fire	177,366	-	26,739	16,768	6,937	50,444	1,866	9,022	-	-	10,888	34,396	4,844	39,240
Sparkman Volunteer Fire	76,249	-	11,495	7,209	95	18,799	802	3,879	-	7,876	12,557	14,787	(5,627)	9,160
Sparkman Volunteer Police	20,452	-	3,083	1,934	3,254	8,271	215	1,040	-	2,859	4,114	3,966	(1,253)	2,713
St. Francis Volunteer Fire	27,269	-	4,111	2,578	10	6,699	287	1,387	-	275	1,949	5,288	(1,327)	3,961
Stamps Volunteer Fire	129,530	-	19,528	12,246	20	31,794	1,363	6,589	-	6,719	14,671	25,120	(1,053)	24,067
Star City Volunteer Fire	135,947	-	20,495	12,852	28	33,375	1,430	6,915	-	3,652	11,997	26,364	4,007	30,371
Star City Volunteer Police	686	-	103	65	2,259	2,427	7	35	-	6,370	6,412	133	(1,309)	(1,176)
Stephens Volunteer Fire	96,068	-	14,483	9,082	8,156	31,721	1,011	4,887	-	-	5,898	18,630	3,387	22,017



# 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, 2018

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	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	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
Strawberry Volunteer Fire	\$ 83,867	\$ -	\$ 12,644	\$ 7,929	\$ 5,323	\$ 25,896	\$ 882	\$ 4,266	\$ -	\$ 10,546	\$ 15,694	\$ 16,264	\$ (2,098)	\$ 14,166
Strickler Volunteer Fire	54,539	-	8,222	5,156	-	13,378	574	2,774	-	1,451	4,799	10,577	(1,732)	8,845
Strong Volunteer Fire	104,884	-	15,812	9,916	1,011	26,739	1,103	5,335	-	654	7,092	20,340	(2,477)	17,863
Stuttgart Volunteer Fire	20,910	-	3,152	1,977	5,166	10,295	220	1,064	-	5,934	7,218	4,055	(1,075)	2,980
Sulphur Springs Volunteer Fire	40,904	-	6,167	3,867	12,746	22,780	430	2,081	-	14,454	16,965	7,932	978	8,910
Sulphur Springs Volunteer Police	-	-	-	-	-	-	-	-	-	2,589	2,589	-	(734)	(734)
Summit Volunteer Fire	76,936	-	11,599	7,274	1,476	20,349	809	3,914	-	5,229	9,952	14,920	(4,805)	10,115
Sunnyland Rural Volunteer Fire	81,808	-	12,333	7,734	2,532	22,599	861	4,161	-	304	5,326	15,865	2,634	18,499
Sunset Rural Volunteer Fire	61,356	-	9,250	5,801	72	15,123	645	3,121	-	622	4,388	11,899	(2,701)	9,198
Sweet Home Volunteer Fire	-	-	-	-	9,155	9,155	-	-	-	16,196	16,196	-	(722)	(722)
Swifton Volunteer Fire	95,500	-	14,397	9,029	-	23,426	1,005	4,858	-	7,365	13,228	18,520	(3,866)	14,654
Swifton Volunteer Police	-	-	-	-	36	36	-	-	-	61	61	-	(3)	(3)
Taylor Volunteer Fire	68,288	-	10,295	6,456	213	16,964	718	3,474	-	6,630	10,822	13,243	(5,477)	7,766
Texarkana Volunteer Police	6,817	-	1,028	645	3,494	5,167	72	347	-	-	419	1,322	1,386	2,708
Thornton Volunteer Fire	51,783	-	7,807	4,896	2,850	15,553	545	2,634	-	306	3,485	10,042	609	10,651
Tillar Volunteer Fire	89,255	-	13,456	8,438	11,826	33,720	939	4,540	-	1,669	7,148	17,309	2,489	19,798
Timbo Volunteer Fire	136,347	-	20,556	12,890	26,398	59,844	1,434	6,936	-	3,412	11,782	26,442	12,254	38,696
Tinsman Volunteer Fire	34,087	-	5,139	3,223	-	8,362	359	1,734	-	4,791	6,884	6,610	(2,989)	3,621
Tontitown Area Volunteer Fire	157,028	-	23,673	14,846	7,512	46,031	1,652	7,988	-	13,604	23,244	30,452	(395)	30,057
Tontitown Volunteer Fire	6,303	-	950	596	3,102	4,648	66	321	-	8,845	9,232	1,222	(652)	570
Tontitown Volunteer Police	48,351	-	7,289	4,571	4,212	16,072	509	2,460	-	20,268	23,237	9,377	872	10,249
Town of St. Charles Volunteer Fire	68,174	-	10,278	6,445	21,853	38,576	717	3,468	-	3,646	7,831	13,221	12,155	25,376
Tracy Area Volunteer Fire	83,238	-	12,549	7,869	292	20,710	876	4,234	-	16,651	21,761	16,142	(9,637)	6,505
Trumann Volunteer Fire	82,838	-	12,489	7,832	1,822	22,143	871	4,214	-	9,706	14,791	16,065	(413)	15,652
Trumann Volunteer Police	7,685	-	1,159	727	4,476	6,362	81	391	-	3,956	4,428	1,490	1,160	2,650
Tuckerman Volunteer Fire	116,524	-	17,567	11,016	52	28,635	1,226	5,927	-	8,511	15,664	22,597	(1,942)	20,655
Tuckerman Volunteer Police	27,441	-	4,137	2,594	5,160	11,891	289	1,396	-	1,726	3,411	5,322	1,043	6,365
Tull Fire & Rescue	74,533	-	11,237	7,046	1,623	19,906	784	3,791	-	5,054	9,629	14,454	(975)	13,479
Turrell Volunteer Fire	20,452	-	3,083	1,934	6,733	11,750	215	1,040	-	-	1,255	3,966	1,662	5,628
Turtle Creek Volunteer Fire	2,517	-	379	238	1,916	26	128	-	-	154	488	-	513	1,001
Tyrone Volunteer Fire	109,531	-	16,513	10,355	6,215	33,083	1,152	5,572	-	4,502	11,226	21,241	301	21,542
Tyrone Volunteer Police	7,504	-	1,131	709	3,631	5,471	79	382	-	1,873	2,334	1,455	(747)	708
Umpire Volunteer Fire	60,555	-	9,129	5,725	1,505	16,359	637	3,080	-	5,693	9,410	11,743	(4,769)	6,974
Valley Springs Volunteer Fire	124,371	-	18,750	11,758	16,689	47,197	1,308	6,327	-	7,636	15,271	24,119	4,145	28,264
Van Buren Volunteer Police	27,327	-	4,120	2,583	3,378	10,081	287	1,390	-	9,175	10,852	5,299	(5,196)	103
Vandervoort Rural Volunteer Fire	81,808	-	12,333	7,734	30	20,097	861	4,161	-	827	5,849	15,865	(768)	15,097
Velvet Ridge Fire Protection District	82,437	-	12,428	7,794	5,358	25,580	867	4,193	-	681	5,741	15,987	941	16,928
Vilonia Volunteer Fire	155,426	-	23,432	14,694	-	38,126	1,635	7,906	-	23,770	33,311	30,142	(11,391)	18,751
Vilonia Volunteer Police	26,983	-	4,068	2,551	6,882	13,501	284	1,373	-	5,933	7,590	5,233	4,302	9,535
Viola Volunteer Fire	81,293	-	12,256	7,686	12,294	32,236	855	4,135	-	6,700	11,690	15,765	(1,225)	14,540
Wabbaseka Volunteer Fire	47,664	-	7,186	4,506	3,077	14,769	501	2,425	-	101	3,027	9,243	983	10,226
Waldo Volunteer Fire	33,286	-	5,018	3,147	-	8,165	350	1,693	-	31,663	33,706	6,455	(20,214)	(13,759)
Waldo Volunteer Police	6,817	-	1,028	645	-	1,673	72	347	-	5,494	5,913	1,322	(6,198)	(4,876)
Waldron Volunteer Fire	122,712	-	18,500	11,601	-	30,101	1,291	6,242	-	4,202	11,735	23,797	(3,708)	20,089
Walnut Ridge Volunteer Fire	95,043	-	14,329	8,985	-	23,314	1,000	4,835	-	8,127	13,962	18,432	(1,257)	17,175
Walnut Ridge Volunteer Police	34,087	-	5,139	3,223	6,868	15,230	359	1,734	-	1,460	3,553	6,610	1,287	7,897

**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, 2018**

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	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	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
Ward Volunteer Fire	\$ 74,591	\$ -	\$ 11,245	\$ 7,052	\$ 27	\$ 18,324	\$ 785	\$ 3,794	\$ -	\$ 964	\$ 5,543	\$ 14,465	\$ (3,828)	\$ 10,637
Ward Volunteer Police	33,572	-	5,061	3,174	13	8,248	353	1,708	-	610	2,671	6,511	(1,451)	5,060
Warren Volunteer Fire	243,766	-	36,750	23,046	16,369	76,165	2,564	12,400	-	3,132	18,096	47,273	5,505	52,778
Washington Volunteer Fire	27,269	-	4,111	2,578	-	6,689	287	1,387	-	2,301	3,975	5,288	(1,552)	3,736
Water Valley Volunteer Fire	102,260	-	15,417	9,668	-	25,085	1,076	5,202	-	7,502	13,780	19,831	(4,923)	14,908
Watson Chapel Volunteer Fire	213,340	-	32,163	20,169	43,612	95,944	2,244	10,852	-	6,822	19,918	41,373	9,774	51,147
Wedington Volunteer Fire	175,592	-	26,472	16,601	1,884	44,957	1,847	8,932	-	12,023	22,802	34,052	(2,743)	31,309
Weiner Volunteer Fire	95,329	-	14,372	9,012	5,768	29,152	1,003	4,849	-	2,090	7,942	18,487	(6,664)	11,823
Weiner Volunteer Police	1,659	-	250	157	855	1,262	17	84	-	-	101	322	-	660
Wescon Volunteer Fire	150,954	-	22,758	14,271	5,899	42,928	1,588	7,679	-	391	9,658	29,274	5,083	34,357
Wesley Volunteer Fire	48,065	-	7,246	4,544	5,398	17,188	506	2,445	-	17,387	20,338	9,321	(7,004)	2,317
West Fork Volunteer Fire	237,864	-	35,860	22,488	21,999	80,347	2,502	12,100	-	8,534	23,136	46,129	5,099	51,228
West Fork Volunteer Police	60,841	-	9,172	5,752	13,063	27,987	640	3,095	-	-	3,735	11,799	8,465	20,264
West Memphis Volunteer Police	34,087	-	5,139	3,223	-	8,362	359	1,734	-	2,325	4,418	6,610	(587)	6,023
West Point Volunteer Fire	59,812	-	9,017	5,655	23	14,695	629	3,043	-	1,418	5,090	11,599	2,001	13,600
West Pulaski Volunteer Fire	291,073	-	43,882	27,518	24,030	95,430	3,062	14,806	-	12,138	30,006	56,447	(4,245)	52,202
Western Greene Co. Fire	171,235	-	25,815	16,189	2,921	44,925	1,801	8,710	-	6,148	16,659	33,207	(411)	32,796
Western Grove Volunteer Fire	130,273	-	19,640	12,316	17,706	49,662	1,370	6,627	-	3,771	11,768	25,264	3,892	29,156
Wheatley Volunteer Fire	61,070	-	9,207	5,774	898	15,879	642	3,107	-	16,254	20,003	11,843	(3,710)	8,133
Wheatley Volunteer Police	-	-	-	-	-	-	-	-	-	4,093	4,093	-	(3,646)	(3,646)
Wheeler Volunteer Fire	138,337	-	20,856	13,079	4,434	38,369	1,455	7,037	-	9,503	17,995	26,828	(2,381)	24,447
White Bluff-Rye Hill Volunteer	170,319	-	25,677	16,102	18,688	60,467	1,792	8,664	-	-	10,456	33,030	8,036	41,066
White Hall Volunteer Fire	129,816	-	19,571	12,273	9,934	41,778	1,366	6,604	-	5,121	13,091	25,175	(1,751)	23,424
White Hall Volunteer Police	-	-	-	-	-	-	-	-	-	5,308	5,308	-	(862)	(862)
Whitehouse Volunteer Fire	115,895	-	17,472	10,957	15,488	43,917	1,219	5,895	-	-	7,114	22,475	6,840	29,315
Wickes RVFD #2	34,087	-	5,139	3,223	13	8,375	359	1,734	-	344	2,437	6,610	(321)	6,289
Williams Junction Volunteer Fire	54,539	-	8,222	5,156	16	13,394	574	2,774	-	2,656	6,004	10,577	(1,811)	8,766
Wilmar Volunteer Fire	61,356	-	9,250	5,801	1,624	16,675	645	3,121	-	229	3,995	11,899	(302)	11,597
Wilmot Volunteer Fire	69,649	-	10,500	6,585	1,269	18,354	733	3,543	-	7,103	11,379	13,507	(5,181)	8,326
Wilson Volunteer Fire	61,356	-	9,250	5,801	3,064	18,115	645	3,121	-	11,497	15,263	11,899	(3,584)	8,315
Wilton Volunteer Fire	56,426	-	8,507	5,335	-	13,842	594	2,870	-	17,561	21,025	10,943	(5,519)	5,424
Winchester Volunteer Fire	40,904	-	6,167	3,867	20,435	30,469	430	2,081	-	-	2,511	7,932	8,265	16,197
Woodlawn Volunteer Fire	88,969	-	13,413	8,411	1,772	23,596	936	4,526	-	6,290	11,752	17,254	(1,077)	16,177
Wright-Pastoria Volunteer Fire	74,476	-	11,228	7,041	13,552	31,821	783	3,789	-	-	4,572	14,443	8,000	22,443
Wynne Volunteer Fire	89,083	-	13,430	8,422	-	21,852	937	4,532	-	887	6,356	17,276	(1,908)	15,368
Wynne Volunteer Police	6,817	-	1,028	645	3,455	5,128	72	347	-	-	419	1,322	1,383	2,705
Y-City Volunteer Fire	68,174	-	10,278	6,445	-	16,723	717	3,468	-	2,772	6,957	13,221	(1,943)	11,278
Yellville Volunteer Fire	109,707	-	16,539	10,372	8,794	35,705	1,154	5,581	-	13,036	19,771	21,275	(1,223)	20,052
Zinc Volunteer Fire	48,579	-	7,324	4,593	4,730	16,647	511	2,471	-	1,768	4,750	9,421	2,278	11,699
<b>Total for All Employers</b>	<b>\$ 50,582,921</b>	<b>\$ -</b>	<b>\$ 7,625,825</b>	<b>\$ 4,782,141</b>	<b>\$ 3,453,440</b>	<b>\$ 15,861,406</b>	<b>\$ 532,115</b>	<b>\$ 2,573,087</b>	<b>\$ -</b>	<b>\$ 3,750,599</b>	<b>\$ 6,855,801</b>	<b>\$ 9,809,493</b>	<b>\$ (214,522)</b>	<b>\$ 9,594,971</b>

**Arkansas Local Police and Fire Retirement System**  
**Cost-Sharing Multiple-Employer Defined Benefit Pension Plan**  
**Notes to the Schedules of Employer Allocations and**  
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**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, 2018, for each year of volunteer service, \$6.68 per month, to a maximum of \$267.20 monthly.
- e. Before the date that the first payment of his annuity becomes due, but not thereafter, a member may elect in writing to receive his annuity as a life annuity or he may elect to have his life annuity reduced but not any temporary annuity which may be payable, and nominate a beneficiary in accordance with the provisions of one of four options. If a member does not elect an option, their annuity shall be paid to him or her as a life annuity.

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

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

**Deferred Retirement Option Plan (DROP):** During 1993, the Arkansas General Assembly passed legislation (Acts 757 and 1004) allowing paid policemen and firefighters to elect to continue working for a period of 10 years past normal retirement age if a member of a local plan. In 2003, the Arkansas General Assembly passed legislation (Act 1734) affording paid members of LOPFI the same opportunity to continue working past normal retirement age with the maximum term being seven years. This DROP is only available to participants having at least 20 years of paid service. In addition, Act 829 of 2015 allows up to 36 months of actual LOPFI volunteer service credit to be used toward 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.

**Arkansas Local Police and Fire Retirement System**  
**Cost-Sharing Multiple-Employer Defined Benefit Pension Plan**  
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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, 2018, are based on the ratio of each employer's contributions to total employer contributions of the group for the fiscal year ended December 31, 2018. The contributions used excluded contributions made for prior service, excess benefits and irregular payments. The employer allocation percentages have been rounded for presentation purposes. Therefore, use of these percentages to recalculate individual employer amounts presented in the schedules of pension amounts by employer may result in immaterial differences due to rounding.

***Pension Expense and Amortization of Pension Expense***

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

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

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

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**Note 3: Collective Net Pension Liability**

The components of the net pension liability of all entities participating in the cost-sharing pension plan at December 31, 2018, were as follows:

	<u>Paid</u>	<u>Volunteer</u>	<u>Total</u>
Total pension liability	\$ 2,661,241,999	\$ 128,257,221	\$ 2,789,499,220
Plan's fiduciary net position	<u>1,758,861,454</u>	<u>77,674,300</u>	<u>1,836,535,754</u>
Net pension liability	<u>\$ 902,380,545</u>	<u>\$ 50,582,921</u>	<u>\$ 952,963,466</u>
Plan's fiduciary net position as a percentage of total pension liability	66.09%	60.56%	65.84%

**Actuarial Assumptions**

The total pension liability as of December 31, 2018, was determined by an actuarial valuation as of December 31, 2016, using the following actuarial assumptions:

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

**Arkansas Local Police and Fire Retirement System**  
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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 plan 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, 2018. The combining statement for plans administered by the System is as follows:

	<b>Cost-Sharing Multiple- Employer</b>	<b>Agent Multiple- Employer</b>	<b>Total</b>
<b>Additions</b>			
<b>Contributions</b>			
Member contributions	\$ 24,456,628	\$ 1,339	\$ 24,457,967
Employer contributions	83,861,098	29,425,997	113,287,095
Local plan administrative mergers and paid military time	87,756	53,496,780	53,584,536
Total contributions	108,405,482	82,924,116	191,329,598
Net investment loss	(53,604,321)	(6,837,312)	(60,441,633)
Total additions	54,801,161	76,086,804	130,887,965
<b>Deductions</b>			
Benefits paid to participants	74,102,672	47,543,673	121,646,345
Administrative expenses	3,553,631	453,271	4,006,902
Total deductions	77,656,303	47,996,944	125,653,247
<b>Net Increase (Decrease) in Net Position Restricted for Pensions</b>	(22,855,142)	28,089,860	5,234,718
<b>Net Position Restricted for Pensions, Beginning of Year</b>	1,859,390,896	215,227,543	2,074,618,439
<b>Net Position Restricted for Pensions, End of Year</b>	\$ 1,836,535,754	\$ 243,317,403	\$ 2,079,853,157

**Note 5: Additional Financial Information**

Additional financial information is located in LOPFI's CAFR for the year ended December 31, 2018, which can be found on LOPFI's website at [www.lopfi-prb.com](http://www.lopfi-prb.com).