

2019 GASB 68 - Proportionate Shrac - LOPFI Only

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under	Net Pension Liability at a	Net Pension Liability at a
				Current Discount Rate	Discount Rate 1% Higher	Discount Rate 1% Lower
				7.00%	8.00%	6.00%
15032	Alexander Fire	\$ 72,832	0.08727%	\$ 674,404	\$ 351,692	\$ 1,074,585
15022	Alexander Police	51,780	0.06205%	479,469	250,036	763,977
24822	Alzheimer Police	10,896	0.01306%	100,894	52,615	160,763
20522	Altus Police	8,670	0.01039%	80,282	41,866	127,920
30222	Amity Police	10,571	0.01267%	97,885	51,045	155,968
41833	Arkadelphia Fire	89,803	0.10761%	831,551	433,641	1,324,980
64733	Ash Flat Fire	38,749	0.04643%	358,805	187,111	571,714
64722	Ash Flat Police	26,230	0.03143%	242,883	126,660	387,005
60422	Ashdown Police	101,574	0.12172%	940,547	490,481	1,498,653
70122	Atkins Police	86,593	0.10376%	801,827	418,141	1,277,619
80922	Augusta Police	55,923	0.06701%	517,832	270,041	825,104
82522	Austin Police	25,211	0.03021%	233,447	121,739	371,970
90622	Bald Knob Police	57,582	0.06900%	533,194	278,052	849,582
100732	Barling Fire	55,800	0.06686%	516,693	269,447	823,290
100722	Barling Police	114,160	0.13680%	1,057,090	551,256	1,684,350
110433	Batesville Fire	131,540	0.15762%	1,218,024	635,181	1,940,780
110422	Batesville Police	199,810	0.23943%	1,850,186	964,844	2,948,055
112022	Bauxite Police	7,796	0.00934%	72,189	37,645	115,024
120122	Bay Police	37,967	0.04550%	351,564	183,335	560,176
128732	Beaver Lake Fire	39,358	0.04716%	364,444	190,052	580,699
131732	Beebe Fire	6,262	0.00750%	57,984	30,238	92,391
140636	Bella Vista Fire	844,564	1.01204%	7,820,432	4,078,235	12,460,945
140626	Bella Vista Police	536,100	0.64241%	4,964,139	2,588,723	7,909,777
150333	Benton Fire	818,988	0.98139%	7,583,605	3,954,734	12,083,589
150322	Benton Police	801,724	0.96070%	7,423,745	3,871,369	11,828,871
160033	Bentonville Fire	1,281,569	1.53570%	11,866,978	6,188,447	18,908,645
160022	Bentonville Police	1,101,659	1.32011%	10,201,061	5,319,697	16,254,200
170822	Berryville Police	155,581	0.18643%	1,440,637	751,270	2,295,488
168633	Bethel Heights Fire	-	0.00000%	-	-	-
168622	Bethel Heights Police	64,508	0.07730%	597,326	311,497	951,770
175922	Black Rock Police	6,374	0.00764%	59,021	30,779	94,044
179133	Blytheville Fire	281,608	0.33745%	2,607,613	1,359,830	4,154,927
179122	Blytheville Police	283,002	0.33912%	2,620,521	1,366,562	4,175,495
188022	Bono Police	39,875	0.04778%	369,232	192,549	588,327
199622	Bradford Police	21,629	0.02592%	200,279	104,442	319,121
200322	Bradley Police	2,820	0.00338%	26,112	13,617	41,607
209733	Brinkley Fire	9,260	0.01110%	85,745	44,715	136,625
209723	Brinkley Police	62,900	0.07537%	582,437	303,732	928,045
212722	Brookland Police	51,069	0.06120%	472,885	246,602	753,487
219433	Bryant Fire	536,926	0.64340%	4,971,788	2,592,711	7,921,964
219422	Bryant Police	486,648	0.58315%	4,506,227	2,349,929	7,180,147
224032	Buford Fire	9,624	0.01153%	89,116	46,472	141,995
228332	Bull Shoals Fire	7,626	0.00914%	70,615	36,824	112,516
228322	Bull Shoals Police	23,426	0.02807%	216,918	113,120	345,634
258533	Cabot Fire	466,886	0.55947%	4,323,237	2,254,502	6,888,573
258522	Cabot Police	503,578	0.60344%	4,662,994	2,431,680	7,429,937
268233	Caddo Valley Fire	5,772	0.00692%	53,447	27,872	85,162
268222	Caddo Valley Police	27,832	0.03335%	257,717	134,395	410,641
277133	Camden Fire	270,051	0.32360%	2,500,598	1,304,024	3,984,412
277123	Camden Police	153,639	0.18411%	1,422,655	741,893	2,266,835
285222	Cammack Village Police	21,309	0.02553%	197,316	102,897	314,399
288722	Caraway Police	21,590	0.02587%	199,917	104,254	318,545
298422	Carlisle Police	32,875	0.03939%	304,414	158,747	485,047
309332	Cave City Fire	5,414	0.00649%	50,132	26,143	79,880
309322	Cave City Police	38,370	0.04598%	355,296	185,281	566,122
310722	Cave Springs Police	81,183	0.09728%	751,732	392,017	1,197,798

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318233	Centerton Fire	204,150	0.24463%	1,890,373	985,801	3,012,089
318222	Centerton Police	233,316	0.27958%	2,160,442	1,126,638	3,442,413
319022	Central City Police	-	0.00000%	-	-	-
333632	Cherokee Village Fire	112,447	0.13474%	1,041,228	542,985	1,659,076
333622	Cherokee Village Police	59,920	0.07180%	554,843	289,342	884,077
334422	Cherry Valley Police	8,519	0.01021%	78,884	41,137	125,692
348422	Clarendon Police	30,737	0.03683%	284,616	148,423	453,503
357322	Clarksville Police	195,540	0.23431%	1,810,647	944,225	2,885,055
368932	Clinton Fire	6,169	0.00739%	57,123	29,789	91,019
368922	Clinton Police	54,591	0.06542%	505,498	263,609	805,452
375122	Coal Hill Police	4,717	0.00565%	43,678	22,777	69,596
377822	Concord Police	5,968	0.00715%	55,262	28,818	88,054
378633	Conway Fire	1,413,688	1.69402%	13,090,364	6,826,424	20,857,967
378622	Conway Police	1,567,643	1.87850%	14,515,945	7,569,843	23,129,465
387522	Corning Police	52,028	0.06234%	481,765	251,233	767,636
397222	Cotter Police	17,220	0.02063%	159,452	83,152	254,069
406522	Cotton Plant Police	416	0.00050%	3,852	2,009	6,138
427833	Crossett Fire	198,979	0.23844%	1,842,491	960,831	2,935,795
427822	Crossett Police	148,536	0.17799%	1,375,403	717,251	2,191,544
455322	Dardanelle Police	68,664	0.08228%	635,810	331,565	1,013,089
476633	De Queen Fire	26,208	0.03140%	242,679	126,553	386,681
476622	De Queen Police	136,740	0.16386%	1,266,175	660,291	2,017,502
466922	Decatur Police	65,242	0.07818%	604,123	315,041	962,600
481222	Dermott Police	43,014	0.05154%	398,298	207,706	634,641
485522	Des Arc Police	56,706	0.06795%	525,082	273,822	836,657
486322	Devalls Bluff Police	149	0.00018%	1,380	719	2,198
496022	DeWitt Police	67,033	0.08033%	620,707	323,689	989,025
501022	Diaz Police	17,501	0.02097%	162,054	84,509	258,215
502922	Dierks Police	42,504	0.05093%	393,575	205,244	627,116
516922	Dover Police	50,907	0.06100%	471,385	245,820	751,097
536322	East Camden Police	5,956	0.00714%	55,151	28,760	87,877
546033	El Dorado Fire	414,655	0.49688%	3,839,592	2,002,288	6,117,941
546023	El Dorado Police	324,825	0.38924%	3,007,791	1,568,517	4,792,563
556832	Elkins Fire	15,716	0.01883%	145,526	75,890	231,878
556822	Elkins Police	63,562	0.07617%	588,567	306,929	937,812
561422	Elm Springs Police	48,434	0.05804%	448,486	233,878	714,609
585133	Eureka Springs Fire	110,338	0.13222%	1,021,700	532,801	1,627,959
585122	Eureka Springs Police	130,327	0.15617%	1,206,792	629,324	1,922,883
595922	Fairfield Bay Police	58,276	0.06983%	539,620	281,403	859,821
604132	Farmington Fire	74,376	0.08912%	688,701	359,147	1,097,365
604122	Farmington Police	165,433	0.19824%	1,531,864	798,844	2,440,847
614937	Fayetteville Fire	2,188,541	2.62252%	20,265,291	10,568,039	32,290,376
614927	Fayetteville Police	2,025,576	2.42724%	18,756,279	9,781,113	29,885,942
630032	Flippin Fire	8,606	0.01031%	79,689	41,557	126,975
630022	Flippin Police	56,352	0.06753%	521,804	272,113	831,434
635122	Foreman Police	-	0.00000%	-	-	-
644033	Forrest City Fire	218,490	0.26182%	2,023,158	1,055,046	3,223,666
644022	Forrest City Police	270,968	0.32470%	2,509,090	1,308,452	3,997,941
654833	Fort Smith Fire	2,205,567	2.64292%	20,422,947	10,650,254	32,541,582
654823	Fort Smith Police	1,334,984	1.59971%	12,361,587	6,446,378	19,696,745
665322	Friendship Police	1,728	0.00207%	16,001	8,344	25,495
693932	Gassville Fire	7,314	0.00876%	67,726	35,318	107,913
693922	Gassville Police	33,764	0.04046%	312,645	163,040	498,164
704822	Gentry Police	67,637	0.08105%	626,300	326,606	997,936
713722	Gillett Police	5,195	0.00623%	48,104	25,086	76,649
724222	Glenwood Police	10,702	0.01282%	99,098	51,678	157,900

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726922	Goshen Police	36,539	0.04378%	338,341	176,440	539,107
733122	Gosnell Police	54,061	0.06478%	500,590	261,050	797,632
739033	Gravel Ridge Fire Protection Dist.	24,232	0.02904%	224,382	117,012	357,526
737432	Gravette Fire	59,323	0.07109%	549,315	286,459	875,269
737422	Gravette Police	108,697	0.13025%	1,006,504	524,877	1,603,747
743922	Green Forest Police	117,345	0.14061%	1,086,583	566,636	1,731,343
744732	Greenbrier Fire	-	0.00000%	-	-	-
746322	Greenland Police	43,775	0.05246%	405,345	211,381	645,869
747133	Greenwood Fire	13,286	0.01592%	123,025	64,156	196,026
747122	Greenwood Police	217,935	0.26115%	2,018,018	1,052,366	3,215,477
754422	Greers Ferry Police	32,808	0.03931%	303,793	158,423	484,059
776522	Hackett Police	7,657	0.00918%	70,902	36,974	112,974
804422	Hampton Police	21,577	0.02586%	199,797	104,191	318,353
813322	Hardy Police	32,240	0.03863%	298,534	155,681	475,678
823022	Harrisburg Police	37,835	0.04534%	350,342	182,698	558,229
834633	Harrison Fire	330,333	0.39584%	3,058,793	1,595,114	4,873,830
834622	Harrison Police	372,978	0.44694%	3,453,674	1,801,038	5,503,027
843522	Hartford Police	8,069	0.00967%	74,717	38,964	119,052
847832	Haskell Fire	3,888	0.00466%	36,002	18,774	57,365
847822	Haskell Police	53,122	0.06366%	491,895	256,516	783,778
862133	Heber Springs Fire	21,639	0.02593%	200,371	104,491	319,268
862122	Heber Springs Police	141,954	0.17010%	1,314,455	685,468	2,094,431
865622	Hector Police	4,356	0.00522%	40,335	21,034	64,270
864833	Helena-West Helena Fire	164,083	0.19662%	1,519,364	792,325	2,420,929
864823	Helena-West Helena Police	134,717	0.16143%	1,247,443	650,522	1,987,654
866422	Hermitage Police	10,852	0.01300%	100,487	52,402	160,114
885022	Highfill Police	27,175	0.03256%	251,633	131,223	400,948
890732	Highland Fire	3,900	0.00467%	36,113	18,832	57,542
890722	Highland Police	22,690	0.02719%	210,103	109,566	334,775
900833	Holiday Island Fire	23,234	0.02784%	215,140	112,192	342,801
892322	Holly Grove Police	5,701	0.00683%	52,790	27,529	84,114
902433	Hope Fire	152,613	0.18288%	1,413,155	736,938	2,251,697
911337	Hot Springs Fire	1,015,482	1.21685%	9,403,085	4,903,565	14,982,719
911327	Hot Springs Police	1,295,436	1.55232%	11,995,383	6,255,408	19,113,243
921032	Hot Springs Village Fire	216,542	0.25948%	2,005,120	1,045,639	3,194,924
921022	Hot Springs Village Police	181,031	0.21693%	1,676,298	874,163	2,670,984
932633	Hoxie Fire	5,839	0.00700%	54,068	28,195	86,150
932622	Hoxie Police	29,996	0.03594%	277,755	144,845	442,570
941522	Hughes Police	16,451	0.01971%	152,332	79,439	242,723
951222	Humphrey Police	7,332	0.00879%	67,892	35,405	108,178
971722	Huntington Police	6,532	0.00783%	60,485	31,542	96,375
962822	Huntsville Police	74,480	0.08925%	689,664	359,649	1,098,900
981422	Huttig Police	7,187	0.00861%	66,550	34,705	106,039
1021933	Jacksonville Fire	772,812	0.92606%	7,156,028	3,731,759	11,402,295
1021922	Jacksonville Police	619,588	0.74245%	5,737,215	2,991,870	9,141,583
1031622	Jasper Police	12,174	0.01459%	112,728	58,786	179,619
1039132	Johnson Area Fire Departm	12,349	0.01480%	114,348	59,631	182,201
1038332	Johnson Fire	13,766	0.01650%	127,469	66,473	203,108
1038322	Johnson Police	95,222	0.11410%	881,730	459,809	1,404,933
1050233	Jonesboro Fire	1,584,299	1.89846%	14,670,175	7,650,272	23,375,212
1050223	Jonesboro Police	1,849,182	2.21587%	17,122,919	8,929,340	27,283,374
1058822	Judsonia Police	25,099	0.03008%	232,410	121,198	370,318
1061822	Junction City Police	8,523	0.01021%	78,921	41,156	125,751
1080422	Kensett Police	28,100	0.03367%	260,198	135,689	414,596
1083922	Kibler Police	16,418	0.01967%	152,026	79,279	242,236
1100222	Lake City Police	39,618	0.04747%	366,852	191,308	584,536

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1103732	Lake Hamilton Fire	2,033	0.00244%	18,825	9,817	29,995
1104032	Lake Hamilton Fire Protection District	2,042	0.00245%	18,908	9,860	30,128
1120722	Lake Village Police	75,829	0.09087%	702,156	366,163	1,118,803
1111823	Lakeview Police	11,723	0.01405%	108,552	56,608	172,965
1086322	Lamar Police	20,387	0.02443%	188,778	98,445	300,796
1130422	Lavaca Police	27,308	0.03272%	252,865	131,865	402,910
1140122	Leachville Police	35,582	0.04264%	329,480	171,819	524,987
1150922	Lepanto Police	14,053	0.01684%	130,127	67,859	207,342
1152522	Lewisville Police	16,086	0.01928%	148,952	77,676	237,338
1161432	Lincoln Fire	8,011	0.00960%	74,180	38,684	118,197
1161422	Lincoln Police	59,074	0.07079%	547,009	285,257	871,595
1157622	Little Flock Police	71,126	0.08523%	658,607	343,454	1,049,414
1160633	Little Rock Fire	7,508,114	8.99695%	69,523,081	36,255,222	110,776,916
1160623	Little Rock Police	8,504,501	10.19091%	78,749,351	41,066,580	125,477,901
1180022	Lonoke Police	86,866	0.10409%	804,355	419,459	1,281,646
10010	LOPFI Staff	174,508	0.20911%	1,615,896	842,665	2,574,742
1190833	Lowell Fire	330,250	0.39574%	3,058,025	1,594,713	4,872,605
1190822	Lowell Police	171,514	0.20552%	1,588,173	828,208	2,530,568
1195922	Luxora Police	6,806	0.00816%	63,022	32,865	100,418
1218133	Magnolia Fire	114,766	0.13752%	1,062,702	554,183	1,693,291
1218122	Magnolia Police	209,565	0.25112%	1,940,515	1,011,949	3,091,983
1229733	Malvern Fire	195,646	0.23444%	1,811,628	944,736	2,886,618
1229722	Malvern Police	208,548	0.24990%	1,931,097	1,007,038	3,076,978
1248332	Manila Fire	3,888	0.00466%	36,002	18,774	57,365
1248322	Manila Police	35,474	0.04251%	328,480	171,297	523,394
1258022	Mansfield Police	24,947	0.02989%	231,002	120,464	368,075
1268832	Marianna Fire	10,127	0.01214%	93,773	48,901	149,417
1268822	Marianna Police	84,546	0.10131%	782,873	408,256	1,247,416
1278532	Marion Fire	40,619	0.04867%	376,121	196,141	599,305
1278526	Marion Police	266,273	0.31907%	2,465,615	1,285,781	3,928,670
1288222	Marked Tree Police	47,415	0.05682%	439,050	228,958	699,575
1297122	Marmaduke Police	35,580	0.04264%	329,461	171,809	524,958
1305622	Marshall Police	25,450	0.03050%	235,660	122,893	375,497
1308022	Marvell Police	32,116	0.03848%	297,385	155,082	473,849
1318833	Maumelle Fire	500,888	0.60021%	4,638,086	2,418,691	7,390,248
1318823	Maumelle Police	403,937	0.48404%	3,740,346	1,950,533	5,959,805
1324232	Mayflower Fire	7,261	0.00870%	67,235	35,062	107,131
1324222	Mayflower Police	70,316	0.08426%	651,107	339,542	1,037,463
1328522	McCrory Police	33,436	0.04007%	309,608	161,456	493,325
1338233	McGehee Fire	89,339	0.10705%	827,255	431,401	1,318,134
1338222	McGehee Police	72,363	0.08671%	670,062	349,427	1,067,665
1358722	McRae Police	16,766	0.02009%	155,249	80,960	247,370
1377333	Mena Fire	29,417	0.03525%	272,393	142,049	434,027
1388922	Mineral Springs Police	16,517	0.01979%	152,943	79,757	243,697
1398622	Monette Police	36,980	0.04431%	342,425	178,569	545,614
1408733	Monticello Fire	93,559	0.11211%	866,331	451,778	1,380,397
1418422	Montrose Police	1,440	0.00173%	13,334	6,953	21,246
1421432	Morning Star FPA	5,007	0.00600%	46,363	24,178	73,875
1438933	Mountain Home Fire	333,578	0.39973%	3,088,841	1,610,783	4,921,708
1438922	Mountain Home Police	313,601	0.37579%	2,903,859	1,514,318	4,626,961
1447822	Mountain Pine Police	19,872	0.02381%	184,009	95,958	293,197
1452422	Mountain View Police	82,878	0.09931%	767,428	400,202	1,222,806
1436222	Mountainburg Police	13,959	0.01673%	129,257	67,405	205,955
1457522	Mulberry Police	22,672	0.02717%	209,937	109,479	334,509
1467222	Murfreesboro Police	23,788	0.02851%	220,270	114,868	350,975
1487733	Nashville Fire	10,360	0.01241%	95,931	50,026	152,854

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1506733	Newport Fire	188,500	0.22588%	1,745,458	910,230	2,781,184
1506722	Newport Police	152,835	0.18314%	1,415,210	738,010	2,254,972
1509133	Nob Hill Fire	10,495	0.01258%	97,181	50,678	154,846
1536933	North Little Rock Fire	2,375,754	2.84686%	21,998,832	11,472,054	35,052,571
1536923	North Little Rock Police	2,264,444	2.71348%	20,968,132	10,934,560	33,410,271
1547433	Oak Grove Fire Protection Dist. #25	18,747	0.02246%	173,592	90,526	276,599
1555522	Ola Police	17,140	0.02054%	158,712	82,766	252,889
1566022	Oppelo Police	7,117	0.00853%	65,901	34,367	105,006
1576833	Osceola Fire	196,268	0.23519%	1,817,388	947,740	2,895,796
1576822	Osceola Police	287,792	0.34486%	2,664,875	1,389,692	4,246,168
1585732	Ozark Fire	22,554	0.02703%	208,844	108,909	332,768
1585722	Ozark Police	77,085	0.09237%	713,786	372,228	1,137,335
1599722	Pangburn Police	12,084	0.01448%	111,895	58,351	178,291
1616033	Paragould Fire	374,219	0.44843%	3,465,166	1,807,031	5,521,337
1616022	Paragould Police	520,013	0.62313%	4,815,178	2,511,042	7,672,424
1623322	Patterson Police	878	0.00105%	8,130	4,240	12,954
1627622	Pea Ridge Police	161,939	0.19405%	1,499,511	781,972	2,389,295
1628422	Perla Police	1,524	0.00183%	14,112	7,359	22,486
1631422	Perryville Police	51,791	0.06206%	479,570	250,089	764,140
1646233	Pine Bluff Fire	1,069,707	1.28183%	9,905,194	5,165,407	15,782,771
1646223	Pine Bluff Police	1,081,267	1.29568%	10,012,237	5,221,228	15,953,330
1657822	Plainview Police	540	0.00065%	5,000	2,608	7,967
1643822	Pleasant Plains Police	-	0.00000%	-	-	-
1665933	Pocahontas Fire	63,839	0.07650%	591,132	308,266	941,899
1665922	Pocahontas Police	140,779	0.16869%	1,303,575	679,794	2,077,095
1671322	Portland Police	6,788	0.00813%	62,855	32,778	100,152
1668322	Pottsville Police	55,163	0.06610%	510,794	266,371	813,891
1675632	Prairie Grove Fire	27,311	0.03273%	252,892	131,880	402,955
1675622	Prairie Grove Police	147,295	0.17650%	1,363,911	711,259	2,173,234
1685333	Pulaski Co Fire	336,005	0.40263%	3,111,314	1,622,503	4,957,516
1695022	Ravenden Police	6,965	0.00835%	64,494	33,633	102,764
1704322	Rector Police	38,113	0.04567%	352,916	184,040	562,330
1713222	Redfield Police	49,997	0.05991%	462,959	241,426	737,670
1714022	Rison Police	17,496	0.02097%	162,008	84,485	258,141
1720522	Rockport Police	53,720	0.06437%	497,432	259,403	792,601
1724833	Rogers Fire	1,779,106	2.13190%	16,474,035	8,590,957	26,249,452
1724822	Rogers Police	1,497,135	1.79401%	13,863,060	7,229,374	22,089,169
1733733	Russellville Fire	659,233	0.78996%	6,104,317	3,183,308	9,726,517
1733722	Russellville Police	595,795	0.71394%	5,516,899	2,876,978	8,790,534
1753122	Salem Police	31,288	0.03749%	289,718	151,084	461,632
1763933	Searcy Fire	542,191	0.64971%	5,020,540	2,618,135	7,999,645
1763922	Searcy Police	487,814	0.58455%	4,517,024	2,355,559	7,197,351
1765522	Shannon Hills Police	43,345	0.05194%	401,363	209,305	639,525
1774432	Sheridan Fire	144	0.00017%	1,333	695	2,125
1778722	Sherwood Police	930,088	1.11452%	8,612,360	4,491,214	13,722,791
1783333	Siloam Springs Fire	608,873	0.72961%	5,637,997	2,940,129	8,983,491
1783322	Siloam Springs Police	431,461	0.51702%	3,995,211	2,083,441	6,365,902
1793022	Smackover Police	76,296	0.09143%	706,480	368,419	1,125,694
1798126	Sparkman Police	6,032	0.00723%	55,855	29,127	88,998
1803133	Springdale Fire	1,894,087	2.26968%	17,538,727	9,146,178	27,945,915
1803122	Springdale Police	2,037,500	2.44153%	18,866,692	9,838,691	30,061,873
1813922	Stamps Police	19,821	0.02375%	183,537	95,712	292,445
1824422	Star City Police	43,049	0.05159%	398,622	207,875	635,158
1828722	Stephens Police	6,573	0.00788%	60,864	31,740	96,980
1843022	Strong Police	4,178	0.00501%	38,687	20,175	61,643
1854633	Stuttgart Fire	139,209	0.16681%	1,289,037	672,213	2,053,930

2019 GASB 68 - Proportionate Shrac - LOPFI Only

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
				7.00%	8.00%	6.00%
1854622	Stuttgart Police	214,619	0.25718%	1,987,313	1,036,353	3,166,552
1873222	Sulphur Police	21,448	0.02570%	198,603	103,568	316,450
1879122	Swifton Police	9,957	0.01193%	92,199	48,080	146,908
1892933	Texarkana Fire	798,548	0.95690%	7,394,336	3,856,033	11,782,011
1892923	Texarkana Police	928,032	1.11206%	8,593,322	4,481,286	13,692,456
1909732	Tontitown Area Fire	-	0.00000%	-	-	-
1908932	Tontitown Fire	16,106	0.01930%	149,137	77,773	237,633
1908922	Tontitown Police	84,765	0.10157%	784,901	409,314	1,250,648
1922433	Trumann Fire	54,567	0.06539%	505,275	263,493	805,098
1922422	Trumann Police	164,784	0.19746%	1,525,855	795,710	2,431,271
1931322	Tuckerman Police	29,176	0.03496%	270,162	140,885	430,471
1937222	Tyronza Police	15,246	0.01827%	141,174	73,620	224,944
1941033	Van Buren Fire	498,791	0.59770%	4,618,668	2,408,565	7,359,309
1941022	Van Buren Police	451,101	0.54055%	4,177,072	2,178,279	6,655,676
1952632	Vilonia Fire	17,660	0.02116%	163,527	85,277	260,561
1952622	Vilonia Police	100,942	0.12096%	934,695	487,429	1,489,328
1991722	Waldo Police	4,903	0.00588%	45,400	23,676	72,340
2002822	Waldron Police	83,777	0.10039%	775,752	404,543	1,236,070
2011733	Walnut Ridge Fire	56,151	0.06729%	519,943	271,142	828,468
2011722	Walnut Ridge Police	63,922	0.07660%	591,900	308,667	943,124
2016832	Ward Fire	9,129	0.01094%	84,532	44,082	134,692
2016822	Ward Police	78,880	0.09452%	730,407	380,896	1,163,819
2021433	Warren Fire	19,354	0.02319%	179,213	93,457	285,555
2041922	Weiner Police	8,936	0.01071%	82,745	43,150	131,844
2050832	West Fork Fire	20,220	0.02423%	187,232	97,638	298,332
2050822	West Fork Police	52,702	0.06315%	488,006	254,488	777,581
2060533	West Memphis Fire	658,805	0.78944%	6,100,354	3,181,241	9,720,202
2060522	West Memphis Police	973,414	1.16644%	9,013,547	4,700,427	14,362,036
2070222	Wheatley Police	13,088	0.01568%	121,191	63,199	193,104
2081822	White Hall Police	168,094	0.20143%	1,556,504	811,693	2,480,108
2100822	Wilmot Police	5,673	0.00680%	52,530	27,394	83,701
2109122	Wilson Police	14,348	0.01719%	132,859	69,284	211,695
2119933	Wynne Fire	85,650	0.10263%	793,096	413,587	1,263,705
2119922	Wynne Police	157,200	0.18837%	1,455,629	759,088	2,319,375
		\$ 83,451,809	100.00000%	\$ 772,740,914	\$ 402,972,554	\$ 1,231,272,464

**Arkansas Local Police and Fire Retirement System  
Schedule of LOPFI Paid Pension Amounts by Employer  
As of and for the year ended December 31, 2019**

		Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense		
Employer ID	Employer	Net Pension Liability	Employer Allocation Percentage	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Contributions Between Employer	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 Assumptions	Changes in Proportion and Differences Between Employer	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer	Total Employer Pension Expense
1	15032	Alexander Fire	\$ 674,404	0.087%	\$ 66,357	\$ -	\$ 58,237	\$ 297,495	\$ 422,089	\$ -	\$ 81,448	\$ -	\$ 81,448	\$ 166,576	\$ 118,490	\$ 285,066
2	15022	Alexander Police	479,469	0.062%	47,177	-	41,404	224,958	313,539	-	57,906	-	57,906	118,428	86,325	204,753
3	24822	Alzheimer Police	100,894	0.013%	9,927	-	8,713	19,178	12,185	-	24,562	-	24,562	36,747	24,921	32,687
4	20522	Altus Police	80,282	0.010%	7,899	-	6,933	17,653	32,485	-	9,606	-	3,112	12,808	19,829	(6,290)
5	30222	Amity Police	97,885	0.013%	9,631	-	8,453	4,853	22,937	-	11,822	-	1,184	13,006	24,177	31,383
6	41833	Arkadelphia Fire	83,153	0.108%	81,820	-	71,808	40,090	100,427	-	100,427	-	28,935	129,362	205,391	210,394
7	64733	Ash Flat Fire	358,805	0.046%	35,304	-	30,984	943	67,231	-	43,333	-	21,331	64,664	88,624	(9,025)
8	64722	Ash Flat Police	242,883	0.031%	23,898	-	20,974	24,916	69,788	-	29,333	-	3,359	32,692	59,991	69,352
9	60422	Ashdown Police	940,547	0.122%	92,544	-	81,220	23,528	197,292	-	113,591	-	41,363	154,954	232,313	(26,922)
10	70122	Atkins Police	801,827	0.104%	78,895	-	69,241	33,480	183,616	-	96,837	-	7,947	104,784	198,050	203,265
11	80922	Augusta Police	517,832	0.067%	50,951	-	44,717	31,379	127,047	-	62,539	-	64,285	126,824	127,903	(36,634)
12	82522	Austin Police	233,447	0.030%	22,970	-	20,159	50,491	93,620	-	28,194	-	11,836	40,030	57,661	11,529
13	90622	Bald Knob Police	533,194	0.069%	52,463	-	46,043	66,532	165,038	-	64,394	-	64,394	131,698	38,074	169,772
14	100732	Barling Fire	516,693	0.067%	50,839	-	44,618	46,858	142,315	-	62,401	-	7,751	70,152	127,622	8,832
15	100722	Barling Police	1,057,090	0.137%	104,011	-	91,284	15,538	210,833	-	127,666	-	36,666	164,332	261,099	3,875
16	110433	Batesville Fire	1,216,024	0.158%	119,846	-	105,181	118,846	235,812	-	147,102	-	78,528	223,630	300,849	(20,700)
17	110422	Batesville Police	1,850,186	0.239%	182,047	-	159,771	87,061	428,879	-	223,449	-	64,285	262,576	456,992	176,116
18	112022	Bauxite Police	72,189	0.009%	7,103	-	6,234	-	13,337	-	8,718	-	8,327	17,045	17,830	(4,779)
19	120122	Bay Police	351,564	0.045%	34,592	-	30,359	33,619	98,570	-	42,459	-	42,459	86,836	11,832	98,668
20	128732	Beaver Lake Fire	364,444	0.047%	35,859	-	31,471	88,055	155,385	-	44,014	-	14,018	58,032	90,017	31,657
21	131732	Beebe Fire	57,984	0.008%	5,705	-	5,007	141	10,853	-	7,003	-	10,252	17,255	14,322	(8,617)
22	140636	Bella Vista Fire	7,820,432	1.012%	769,483	-	675,325	212,095	1,657,113	-	944,483	-	108,899	1,053,380	1,933,599	116,693
23	140626	Bella Vista Police	4,964,139	0.642%	488,441	-	428,673	222,883	1,139,997	-	599,524	-	599,524	1,226,131	98,610	1,324,741
24	150333	Benton Fire	7,583,605	0.981%	746,180	-	654,874	128,857	1,529,911	-	915,879	-	334,598	1,250,477	1,873,133	45,897
25	150322	Benton Police	7,423,745	0.961%	730,451	-	641,069	5,800	1,377,320	-	896,373	-	196,260	1,092,833	1,833,648	(83,032)
26	160033	Bentonville Fire	11,866,978	1.536%	1,167,638	-	1,024,760	87,646	2,280,044	-	1,433,186	-	88,674	1,521,860	2,931,116	(21,090)
27	160022	Bentonville Police	10,201,061	1.320%	1,003,722	-	880,902	74,439	2,626,063	-	1,231,992	-	1,231,992	2,519,639	406,574	2,926,213
28	170822	Berryville Police	1,440,637	0.186%	141,750	-	124,405	51,079	317,834	-	137,984	-	9,538	183,525	355,834	(105,111)
29	168633	Bethel Heights Fire	-	0.000%	-	-	-	-	-	-	-	-	2,042	-	-	(10,494)
30	168622	Bethel Heights Police	597,326	0.077%	58,773	-	51,581	6,697	117,051	-	72,140	-	68,125	140,265	147,538	(8,067)
31	175922	Black Rock Police	59,021	0.008%	5,807	-	5,097	4,398	15,302	-	7,128	-	2,434	9,562	14,578	928
32	179133	Blytheville Fire	2,607,613	0.337%	256,573	-	225,178	132,365	614,116	-	314,924	-	18,361	335,285	644,074	21,659
33	179122	Blytheville Police	2,620,521	0.339%	257,843	-	226,292	90,202	383,337	-	314,883	-	81,820	396,303	647,263	6,650
34	188022	Bono Police	369,232	0.048%	36,330	-	31,885	10,574	78,789	-	44,592	-	881	45,473	91,199	6,023
35	199622	Bradford Police	200,279	0.026%	19,706	-	17,295	23,596	60,597	-	24,188	-	38,607	62,795	49,468	2,101
36	200322	Bradley Police	26,112	0.003%	2,569	-	2,255	16,721	21,545	-	3,154	-	31,654	34,808	6,450	(6,700)
37	209733	Brinkley Fire	85,745	0.011%	8,437	-	7,404	1,527	17,368	-	10,356	-	696	11,052	21,179	637
38	209723	Brinkley Police	582,437	0.075%	57,308	-	50,296	12,867	120,471	-	70,341	-	5,451	75,792	143,861	8,942
39	212722	Brookland Police	472,885	0.061%	46,529	-	40,835	117,172	204,536	-	57,111	-	57,111	116,801	66,688	66,688
40	219433	Bryant Fire	4,971,788	0.643%	489,194	-	429,333	-	918,527	-	600,448	-	112,768	713,216	1,228,020	(40,188)
41	219422	Bryant Police	4,506,227	0.583%	443,835	-	389,130	43,698	876,213	-	544,221	-	177,265	721,486	1,113,028	(87,752)
42	224032	Buford Fire	89,116	0.012%	8,769	-	7,695	31,976	48,439	-	10,763	-	10,763	22,011	14,522	36,533
43	228332	Bull Shoals Fire	70,615	0.009%	6,948	-	6,098	-	13,046	-	8,528	-	4,715	13,243	17,442	(6,587)
44	228322	Bull Shoals Police	216,918	0.028%	21,343	-	18,732	9,392	49,467	-	26,997	-	26,810	53,007	53,578	(4,621)
45	258533	Cabot Fire	4,323,237	0.559%	423,380	-	373,328	7,020	805,738	-	522,121	-	26,003	548,124	1,067,829	6,635
46	258522	Cabot Police	4,662,994	0.603%	458,810	-	402,668	12,673	874,151	-	563,154	-	212,211	775,365	1,151,749	(94,144)
47	268233	Caddo Valley Fire	53,447	0.007%	5,259	-	4,615	4,899	14,773	-	6,455	-	15,081	21,536	13,201	(3,724)
48	268222	Caddo Valley Police	257,717	0.033%	25,358	-	22,255	11,754	59,367	-	31,125	-	3,562	34,687	63,655	6,261
49	277133	Camden Fire	2,500,598	0.324%	246,044	-	215,936	-	461,980	-	302,000	-	180,627	482,627	617,642	(66,950)
50	277123	Camden Police	1,422,655	0.184%	139,981	-	122,852	90,050	352,883	-	171,815	-	51,938	223,753	351,393	15,558
51	285222	Cammack Village Police	197,316	0.026%	19,415	-	17,039	2,564	39,018	-	23,830	-	66,787	90,617	48,736	(27,409)
52	288722	Caraway Police	199,917	0.026%	19,671	-	17,264	3,875	40,810	-	24,144	-	8,588	32,732	49,379	(1,387)
53	298422	Carlisle Police	304,414	0.039%	29,952	-	26,287	15,698	71,937	-	36,764	-	21,328	58,092	75,189	4,492
54	309332	Cave City Fire	50,132	0.006%	4,933	-	4,329	949	10,211	-	6,055	-	1,862	7,917	12,383	4,038
55	309322	Cave City Police	255,296	0.046%	24,999	-	22,507	20,567	62,807	-	33,987	-	3,987	44,296	87,757	7,453
56	310722	Cave Springs Police	751,732	0.097%	73,962	-	64,332	73,452	212,333	-	90,787	-	10,192	109,979	185,537	28,208
57	318233	Centerion Fire	1,890,373	0.245%	186,001	-	163,241	389,835	739,077	-	228,302	-	228,302	466,918	248,331	715,249
58	318222	Centerion Police	2,160,442	0.280%	212,574	-	186,563	137,716	536,853	-	260,919	-	2,368	263,287	533,624	643,674
59	319022	Central City Police	-	0.000%	-	-	-	-	-	-	-	-	6,566	6,566	(6,447)	(6,447)
60	333632	Cherokee Village Fire	1,041,228	0.135%	102,451	-	89,914	-	192,365	-	125,750	-	51,690	177,440	257,181	(109,711)
61	333622	Cherokee Village Police	554,843	0.072%	54,493	-	47,913	190	102,096	-	67,009	-	54,372	123,381	137,045	(25,556)
62	334422	Cherry Valley Police	78,884	0.010%	7,762	-	6,812	7,911	22,485	-	9,527	-	6,221	15,748	19,484	3,753
63	348422	Clarendon Police	284,616	0.037%	28,004	-	24,578	31,167	83,749	-	34,373	-	17,732	52,105	70,300	3,148
64	357322	Clarksville Police	1,810,647	0.234%	178,157	-	156,356	64,734	399,247	-	218,674	-	56,011	274,685	447,226	(50,678)
65	368932	Clinton Fire	57,123	0.007%	5,621	-	4,933	970	11,524	-	6,899	-	3,389	10,288	14,109	(1,733)
66	368922	Clinton Police	505,498	0.065%	49,738	-	43,652	-	93,390	-	61,049	-	17,726	133,775	124,857	(59,219)
67	375122	Coal Hill Police	43,678	0.006%	4,298	-	3,772	11,096	19,166	-	12,481	-	12,481	17,295	10,788	12,078
68	377822	Concord Police	55,262	0.007%	5,437	-	4,772	4,706	14,915	-	6,674	-	5,834	12,508	13,650	1,915
69	378633	Conway Fire	13,090,364	1.694%	1,288,012	-	1,130,404	-	2,418,416	-	1,580,936	-	311,184	1,892,120	3,233,290	(99,508)
70	378622	Conway Police	14,515,945	1.879%	1,428,280	-	1,253,509	-	2,681,789	-	1,753,314	-	602,421	2,355,525	3,585,405	(430,581)
71	387522	Corning Police	481,765	0.062%	47,403	-	41,602	604	89,609	-	58,183	-	86,320	144,503	118,995	(32,189)
72	397222	Cotter Police	159,452	0.021%												

**Arkansas Local Police and Fire Retirement System**  
**Schedule of LOPFI Paid Pension Amounts by Employer**  
As of and for the year ended December 31, 2019

Employer ID	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					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		
		Net Pension Liability	Employer Allocation Percentage	Differences Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Share of Contributions	Total Deferred Outflows of Resources	Differences Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Contributions and Share of Employer	Total Deferred Inflows of Resources			Proportionate Share of Pension Expense	
79	466922	Decatur Police	604,123	0.078%	59,442	-	52,168	2,257	113,867	-	72,961	-	5,389	78,530	149,217	(10,353)	138,864
80	481222	Dermott Police	398,298	0.052%	39,190	-	34,395	14,154	87,739	-	48,103	-	32,725	80,828	98,379	(17,994)	80,385
81	485522	Des Arc Police	525,082	0.068%	51,665	-	45,343	58,607	155,615	-	63,415	-	250	63,665	129,694	23,135	152,829
82	486322	Devalls Bluff Police	1,380	0.000%	136	-	119	8,792	9,047	-	167	-	66,409	66,576	341	(23,647)	(23,306)
83	496022	Devott Police	620,770	0.080%	61,074	-	53,601	-	114,675	-	74,963	-	77,109	152,072	153,313	(80,988)	72,325
84	501022	Diaz Police	162,054	0.021%	15,945	-	13,994	12,994	5,798	-	19,571	-	21,403	40,974	40,027	(5,039)	34,988
85	502922	Dierks Police	393,575	0.051%	38,725	-	33,987	52,029	124,741	-	47,532	-	10,811	58,343	97,212	8,021	105,233
86	516922	Dover Police	471,385	0.061%	46,381	-	40,706	33,272	120,359	-	56,930	-	-	56,930	116,431	13,893	130,324
87	536322	East Camden Police	55,151	0.007%	5,427	-	4,762	1,828	12,017	-	6,661	-	7,493	14,154	13,622	3,020	16,642
88	546033	El Dorado Fire	3,839,592	0.497%	377,792	-	331,564	95,255	804,611	-	463,711	-	33,174	496,885	948,370	58,546	1,006,916
89	546023	El Dorado Police	3,007,791	0.389%	295,948	-	259,735	77,830	633,513	-	363,254	-	22,129	383,383	742,917	50,224	793,141
90	556832	Elkins Fire	145,526	0.019%	14,319	-	12,567	1,894	28,780	-	17,575	-	732	18,307	35,945	(737)	35,208
91	556822	Elkins Police	588,567	0.076%	57,911	-	50,825	81,192	189,928	-	71,082	-	12,168	83,250	145,375	31,748	177,123
92	561422	Elm Springs Police	448,486	0.058%	44,128	-	38,728	11,986	94,842	-	54,164	-	2,804	56,968	110,775	4,200	114,975
93	585133	Eureka Springs Fire	1,021,700	0.132%	100,529	-	88,228	11,382	200,139	-	123,392	-	18,808	142,200	252,357	(3,274)	249,083
94	585122	Eureka Springs Police	1,206,792	0.156%	118,741	-	104,211	5,154	220,106	-	145,745	-	30,008	175,753	298,075	(12,506)	285,569
95	595922	Fairfield Bay Police	539,620	0.070%	53,095	-	46,998	-	99,693	-	65,170	-	30,049	95,219	133,285	(27,800)	105,477
96	604132	Farmington Fire	688,701	0.089%	67,764	-	59,472	164,350	291,586	-	83,175	-	-	83,175	170,108	74,146	244,254
97	604122	Farmington Police	1,531,864	0.198%	150,726	-	132,282	124,965	407,973	-	185,005	-	-	185,005	378,367	76,536	454,903
98	614937	Fayetteville Fire	20,265,291	2.623%	1,993,981	-	1,749,987	184,788	3,928,756	-	2,447,458	-	478,529	2,925,987	5,005,480	(99,762)	4,905,718
99	614927	Fayetteville Police	18,756,279	2.427%	1,845,503	-	1,619,678	489,978	3,953,159	-	2,265,214	-	22,734	2,287,948	4,632,758	222,336	4,855,094
100	630032	Flippin Fire	79,689	0.010%	7,841	-	6,881	46,516	139,128	-	9,624	-	-	9,624	19,683	16,218	35,901
101	630022	Flippin Police	521,804	0.068%	51,342	-	45,060	47,818	61,230	-	63,019	-	7,616	70,655	128,884	16,318	145,202
102	635122	Foreman Police	-	-	-	-	-	-	-	-	-	-	12,930	12,930	-	(14,949)	(14,949)
103	644033	Forest City Fire	2,023,158	0.262%	199,066	-	174,708	12,243	386,017	-	244,339	-	30,739	275,078	499,715	(28,267)	471,448
104	644022	Forest City Police	2,509,090	0.325%	246,879	-	216,670	46,511	101,060	-	303,025	-	68,262	371,287	619,739	15,870	635,609
105	654833	Fort Smith Fire	20,422,947	2.643%	2,009,493	-	1,763,402	210,658	3,983,753	-	2,466,499	-	334,921	2,801,420	5,044,421	(242,552)	4,801,269
106	654823	Fort Smith Police	12,361,587	1.600%	1,216,305	-	1,067,471	358,321	2,642,097	-	1,492,202	-	359,243	1,852,163	3,055,283	(315,583)	2,737,700
107	665322	Friendship Police	16,601	0.002%	1,574	-	1,382	9,858	4,887	-	1,932	-	2,151	4,083	3,952	(841)	3,111
108	693932	Gassville Fire	67,726	0.009%	6,664	-	5,848	2,462	14,974	-	8,179	-	11,489	19,668	16,728	(4,093)	12,635
109	693922	Gassville Police	312,645	0.040%	30,762	-	26,998	30,762	57,760	-	37,758	-	25,441	63,199	77,223	(12,565)	64,658
110	704822	Gentry Police	626,300	0.081%	61,624	-	54,083	17,273	132,980	-	75,639	-	11,410	87,049	154,695	1,533	156,228
111	713722	Gillett Police	48,104	0.006%	4,733	-	4,154	7,493	16,380	-	5,810	-	18,405	24,215	11,882	(10,461)	1,421
112	724222	Greenwood Police	99,098	0.013%	9,751	-	8,557	4,454	22,762	-	11,968	-	41,629	53,597	24,477	(11,843)	12,634
113	726922	Goshen Police	338,341	0.044%	33,291	-	29,217	80,510	143,018	-	40,862	-	375	41,237	83,569	37,276	120,845
114	733122	Gosnell Police	500,590	0.065%	49,255	-	43,228	112,101	204,584	-	60,457	-	10,699	71,156	123,645	66,788	190,433
115	739033	Gravel Ridge Fire Protection Dist.	224,382	0.029%	22,078	-	19,376	-	41,454	-	27,099	-	7,251	34,350	55,422	(9,525)	45,897
116	737432	Gravette Fire	549,315	0.071%	54,049	-	47,435	-	47,435	-	108,833	-	47,242	113,583	135,679	(6,175)	129,504
117	737422	Gravette Police	1,006,504	0.130%	99,034	-	86,916	26,552	215,202	-	121,556	-	39,005	160,561	248,604	(21,537)	227,067
118	743922	Green Forest Police	1,086,583	0.141%	106,913	-	93,831	75,843	276,587	-	131,228	-	9,157	140,385	268,383	40,424	308,807
119	744732	Greenbrier Fire	-	-	-	-	1,249	1,249	-	-	-	-	34,661	34,661	-	(6,753)	(6,753)
120	746322	Greenland Police	405,345	0.052%	39,883	-	35,003	1,078	75,964	-	48,954	-	13,124	62,078	100,119	(6,239)	93,880
121	747133	Greenwood Fire	123,025	0.016%	12,105	-	10,624	4,743	27,472	-	14,858	-	1,141	15,999	30,387	5,132	35,519
122	747122	Greenwood Police	2,018,018	0.261%	198,561	-	174,264	5,553	378,378	-	243,718	-	10,271	253,989	498,446	(8,477)	489,999
123	754422	Greys Ferry Police	303,393	0.039%	29,891	-	26,234	9,480	65,605	-	36,809	-	15,168	51,857	75,036	2,486	77,522
124	776522	Hackett Police	70,902	0.009%	6,976	-	6,123	503	13,602	-	8,563	-	13,964	22,527	17,513	(5,099)	12,414
125	804422	Hampton Police	199,797	0.026%	19,659	-	17,253	14,953	51,865	-	24,130	-	-	24,130	49,349	6,493	55,842
126	813322	Hardy Police	298,534	0.039%	29,374	-	25,780	94,081	149,235	-	36,054	-	28,025	64,079	73,737	9,742	83,479
127	823022	Harrisburg Police	350,342	0.045%	34,471	-	30,253	4,090	68,814	-	42,311	-	43,159	85,470	86,534	(7,366)	79,168
128	834633	Harrison Fire	3,058,793	0.396%	300,967	-	264,139	24,916	590,022	-	369,413	-	140,538	509,951	755,515	(65,009)	690,506
129	834622	Harrison Police	3,453,674	0.447%	339,820	-	298,238	152,089	790,147	-	417,103	-	18,867	435,970	853,050	99,062	942,112
130	843522	Hartford Police	74,717	0.010%	7,352	-	6,452	5,751	19,555	-	9,024	-	5,142	14,166	18,455	(43,590)	(25,135)
131	847832	Haskell Fire	36,002	0.005%	3,542	-	3,109	358	7,009	-	4,348	-	1,099	5,447	8,892	(39)	8,853
132	847822	Haskell Police	491,895	0.064%	48,399	-	42,477	38,885	129,761	-	59,407	-	8,882	68,289	121,497	16,593	138,090
133	862133	Heber Springs Fire	200,371	0.026%	19,715	-	17,303	2,389	39,407	-	24,199	-	31,425	55,624	49,491	(6,589)	42,902
134	862122	Heber Springs Police	131,635	0.017%	12,934	-	11,508	12,942	24,842	-	18,548	-	74,834	235,572	328,647	(48,151)	287,496
135	865622	Hector Police	40,335	0.005%	3,969	-	3,483	24,086	31,538	-	4,871	-	4,813	9,684	9,663	8,146	18,109
136	864833	Helena-West Helena Fire	1,519,364	0.197%	149,496	-	131,203	21,611	302,310	-	183,495	-	40,611	224,106	375,279	13,364	388,643
137	864823	Helena-West Helena Police	1,247,443	0.161%	122,741	-	107,722	62,292	292,755	-	150,655	-	204,859	355,514	308,115	(46,370)	261,745
138	866422	Hemitage Police	100,487	0.013%	9,887	-	8,677	926	19,490	-	12,136	-	1,121	13,257	24,820	759	25,579
139	885022	Hemphill Police	251,633	0.032%	24,759	-	21,730	21,562	43,751	-	30,590	-	7,661	38,051	62,313	(8,055)	70,185
140	890732	Highland Fire	36,113	0.005%	3,553	-	3,118	21,567	28,238	-	4,361	-	2	4,363	8,920	7,475	16,395
141	890722	Highland Police	210,103	0.027%	20,673	-	18,143	75,004	113,820	-	25,374	-	-	25,374	51,895	34,277	86,172
142	900833	Holiday Island Fire	215,140	0.028%	21,169	-	18,578	6,801	46,548	-	25,983	-	8,067	34,050	53,139	188	53,327
143	892322	Holly Grove Police	52,790	0.007%	5,194	-	4,559	4,357	14,110	-	6,375	-	12,183	18,558	13,039	5,555	18,594
144	902433	Hope Fire	1,415,155	0.183%	139,046	-	122,031	38,062	209,139	-	170,668	-	23,426	194,094	349,046	24,440	373,086
145	911337	Hot Springs Fire	9,403,085	1.219%	924,306	-	811,993	83,325	1,826,224	-	1,125,619	-	122,156	1,247,775	2,325,440	1,632	2



**Arkansas Local Police and Fire Retirement System  
Schedule of LOPFI Paid Pension Amounts by Employer  
As of and for the year ended December 31, 2019**

		Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense					
Employer ID	Employer	Net Pension Liability	Employer Allocation Percentage	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of 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 Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Total Deferred Inflows of Resources	Proportionate Share of 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			
157	1021922	Jacksonville Police	5,737,215	0.742%	564,507	-	-495,431	-	1,059,938	-	692,889	-	1,105,197	1,798,086	1,417,079	(591,785)	825,294
158	1031622	Jasper Police	112,728	0.015%	11,092	-	9,734	15,421	36,247	-	13,614	-	9,094	22,708	27,844	(1,428)	26,416
159	1039132	Johnson Area Fire Departm	114,348	0.015%	11,251	-	9,874	251	21,376	-	13,810	-	86,173	99,983	28,244	(19,646)	8,598
160	1038332	Johnson Fire	127,469	0.016%	12,542	-	11,007	76,121	99,670	-	15,395	-	2	15,397	31,485	44,314	75,799
161	1038322	Johnson Police	881,730	0.114%	86,757	-	76,141	-	162,898	-	106,487	-	162,562	269,409	217,785	(70,483)	147,302
162	1050233	Jonesboro Fire	14,670,175	1.808%	1,443,456	-	1,266,827	141,134	2,851,417	-	1,771,731	-	687,444	2,459,175	3,623,500	(102,919)	3,520,581
163	1050223	Jonesboro Police	17,122,919	2.210%	1,684,791	-	1,478,631	-	3,304,975	-	2,067,951	-	293,842	2,361,793	4,229,322	(68,627)	4,160,695
164	1068822	Judsonia Police	232,410	0.030%	22,868	-	20,070	9,543	52,481	-	28,068	-	13,111	41,179	57,405	(3,710)	53,695
165	1061822	Junction City Police	78,921	0.010%	7,765	-	6,815	26,941	41,521	-	9,531	-	-	9,531	19,493	12,676	32,169
166	1080422	Kenest Police	260,198	0.034%	25,602	-	22,469	18,245	66,316	-	31,424	-	16,472	47,896	64,268	(14,725)	49,543
167	1083922	Killer Police	152,026	0.020%	14,958	-	13,128	-	28,086	-	18,360	-	5,070	23,430	37,550	3,745	41,293
168	1100222	Lake City Police	366,852	0.047%	36,096	-	31,679	-	67,775	-	44,305	-	6,954	51,259	90,612	(4,232)	86,380
169	1103732	Lake Hamilton Fire	18,825	0.002%	1,852	-	1,626	-	3,478	-	2,274	-	11,630	13,904	4,650	(10,347)	(5,697)
170	1104032	Lake Hamilton Fire Protection District	18,908	0.002%	1,860	-	1,633	11,292	14,785	-	2,284	-	1	2,285	4,670	4,145	8,815
171	1120722	Lake Village Police	702,156	0.091%	69,088	-	60,634	15,112	144,834	-	84,800	-	33,496	118,296	173,431	461	173,892
172	1118232	Lakeview Police	108,552	0.014%	10,681	-	9,374	-	20,055	-	13,110	-	21,598	34,708	26,812	(9,641)	17,171
173	1086322	Lamar Police	188,778	0.024%	18,575	-	16,302	2,998	37,875	-	27,799	-	28,316	46,628	55,117	(1,165)	45,463
174	1130422	Lavaca Police	252,865	0.033%	24,880	-	21,836	20,902	67,618	-	30,539	-	28,509	59,048	62,457	(8,415)	54,042
175	1140122	Leachville Police	329,480	0.043%	32,419	-	28,452	47,241	108,112	-	39,792	-	6,607	46,399	81,381	7,508	88,889
176	1150922	Lepanto Police	130,127	0.017%	12,804	-	11,237	14,407	38,448	-	15,716	-	29,429	45,145	32,141	(6,333)	25,808
177	1152522	Lewisville Police	146,952	0.019%	14,656	-	12,863	10,167	37,686	-	17,989	-	4,828	22,817	36,791	79,181	115,972
178	1161432	Lincoln Fire	74,180	0.009%	7,299	-	6,406	-	15,705	-	8,399	-	13,970	18,322	18,322	83,539	101,861
179	1161422	Lincoln Police	547,009	0.071%	53,822	-	47,236	50,477	151,635	-	66,063	-	12,285	78,348	135,110	8,451	143,561
180	1157622	Little Flock Police	658,607	0.085%	64,803	-	56,873	51,671	173,347	-	79,541	-	18,403	97,944	162,674	1,106	163,780
181	1160633	Little Rock Fire	69,523,081	8.997%	6,840,646	-	6,003,591	91,329	12,935,566	-	8,396,368	-	1,137,471	9,533,839	17,107,041	(37,091)	16,800,950
182	1160623	Little Rock Police	78,749,351	10.191%	7,748,461	-	6,800,319	1,221,171	15,769,951	-	9,510,635	-	8,172	9,518,807	19,450,902	256,260	19,707,162
183	1180022	Lonoke Police	804,355	0.104%	79,144	-	69,459	39,248	187,851	-	97,143	-	24,527	121,670	198,674	610	199,284
184	10010	Lopfi Staff	1,615,896	0.209%	158,994	-	139,599	1,357	299,890	-	195,153	-	57,881	253,034	399,123	(43,622)	355,501
185	1190833	Lowell Fire	3,058,025	0.396%	300,891	-	264,072	433,162	998,125	-	369,321	-	-	369,321	755,325	243,953	999,278
186	1190822	Lowell Police	1,588,173	0.206%	156,266	-	137,145	69,317	362,728	-	191,805	-	-	191,805	392,275	49,262	441,537
187	1195922	Luxora Police	63,022	0.008%	6,201	-	5,442	2,451	14,094	-	7,611	-	50,225	57,836	15,566	(20,898)	(5,332)
188	1218133	Magnolia Fire	1,062,702	0.138%	104,563	-	91,768	3,769	200,100	-	128,343	-	27,336	155,679	262,485	(10,654)	251,831
189	1218122	Magnolia Police	1,940,515	0.251%	190,935	-	167,571	28,234	386,740	-	234,358	-	15,910	286,268	479,303	(1,685)	477,618
190	1229733	Malvern Fire	1,811,628	0.234%	178,423	-	156,441	156,441	348,873	-	37,061	-	37,061	447,468	447,468	(2,140)	445,308
191	1229722	Malvern Police	1,931,097	0.250%	190,008	-	166,758	109,981	466,747	-	233,220	-	36,870	270,090	476,977	31,792	508,769
192	1248332	Manila Fire	36,002	0.005%	3,542	-	3,109	11,208	17,859	-	4,348	-	463	4,811	8,892	6,261	15,153
193	1248322	Manila Police	328,480	0.043%	32,320	-	28,365	-	60,685	-	39,671	-	48,155	87,826	81,134	(33,565)	47,569
194	1258022	Mansfield Police	231,002	0.030%	22,729	-	19,948	1,506	44,183	-	27,898	-	42,272	70,170	57,057	(9,544)	47,513
195	1258832	Marianna Fire	93,773	0.012%	9,227	-	8,098	250	17,575	-	11,325	-	8,256	19,581	23,162	(3,542)	19,620
196	1268822	Marianna Police	782,873	0.101%	77,330	-	67,604	10,572	155,206	-	94,548	-	21,387	115,925	193,368	5,456	198,824
197	1278532	Marion Fire	376,121	0.049%	37,008	-	32,480	21,016	90,504	-	45,424	-	38,567	83,991	92,901	(2,839)	90,062
198	1278526	Marion Police	2,465,615	0.319%	242,601	-	212,916	8,925	464,442	-	297,775	-	31,231	329,006	609,001	5,251	614,252
199	1288222	Markon Tree Police	439,050	0.057%	43,200	-	37,914	50,868	131,982	-	53,024	-	19,179	72,203	108,444	9,094	117,538
200	1297122	Marmaduke Police	329,461	0.043%	32,417	-	28,450	555	61,422	-	39,789	-	13,383	53,172	81,376	(7,15)	80,661
201	1305622	Marsball Police	235,660	0.030%	23,188	-	20,350	22,793	66,331	-	28,461	-	3,968	32,429	58,207	5,280	63,487
202	1308022	Marvell Police	297,385	0.038%	29,261	-	25,680	19,687	74,628	-	35,916	-	15,028	50,944	73,454	2,386	75,840
203	1318833	Maumelle Fire	4,638,086	0.600%	456,359	-	400,517	315,615	1,172,491	-	560,146	-	-	560,146	1,145,597	206,968	1,352,565
204	1318823	Maumelle Police	3,740,346	0.484%	368,027	-	322,994	153,251	484,272	-	451,725	-	-	451,725	923,857	91,259	1,015,116
205	1324232	Mayflower Fire	67,255	0.009%	6,616	-	5,806	695	13,117	-	8,120	-	5,321	13,441	16,607	(2,318)	14,289
206	1324222	Mayflower Police	651,107	0.084%	64,065	-	56,226	28,752	149,043	-	78,635	-	33,227	111,862	160,822	12,513	173,335
207	1328522	Mcreevy Police	309,608	0.040%	30,464	-	26,736	12,116	69,316	-	37,392	-	17,323	54,715	76,473	(3,739)	72,734
208	1338233	McGehee Fire	827,255	0.107%	81,397	-	71,437	-	152,834	-	99,908	-	55,923	155,831	204,330	(19,341)	184,889
209	1338222	McGehee Police	670,062	0.087%	65,930	-	57,862	14,947	138,739	-	80,924	-	21,766	102,690	165,504	4,891	170,395
210	1358722	Merca Police	155,249	0.020%	15,276	-	13,406	16,242	44,924	-	18,750	-	43,956	62,706	38,346	(4,708)	33,638
211	1377333	Mena Fire	272,393	0.035%	26,802	-	23,522	20,187	70,511	-	32,897	-	32,897	67,281	13,581	(80,862)	65,942
212	1388922	Mineral Springs Police	152,943	0.020%	15,049	-	13,207	19,071	45,227	-	8,086	-	8,086	26,557	37,777	(3,900)	37,387
213	1398622	Monette Police	342,425	0.044%	33,692	-	29,570	41,228	100,490	-	41,355	-	1,096	42,451	84,578	18,944	103,522
214	1408733	Monticello Fire	86,331	0.112%	8,524	-	7,481	13,662	173,715	-	104,628	-	23,394	128,022	213,982	1,824	215,806
215	1418422	Montrose Police	13,334	0.002%	1,312	-	1,151	2,386	4,849	-	1,610	-	3,716	5,326	3,293	(9,096)	13,899
216	1421432	Morning Star Fpa	46,363	0.006%	4,562	-	4,004	1,200	9,766	-	5,599	-	8,882	11,452	14,522	(7,55)	4,007
217	1438933	Mountain Home Fire	3,088,841	0.400%	305,923	-	269,641	816,452	4,882,688	-	373,042	-	167,368	2,824,188	5,433,661	327,981	5,761,642
218	1438922	Mountain Home Police	2,903,859	0.376%	285,722	-	250,760	20,194	556,676	-	350,702	-	52,270	402,972	717,247	(99,369)	617,878
219	1447822	Mountain Pine Police	184,009	0.024%	18,105	-	15,890	94,664	128,659	-	22,223	-	71,849	94,072	45,450	15,883	61,333
220	1452422	Mountain View Police	767,428	0.099%	75,510	-	66,270	52,464	194,244	-	92,683	-	4,527	97,210	189,553	18,695	208,248
221	1436222	Mountainburg Police	129,257	0.017%	12,718	-	11,162	33,496	57,376	-	15,610	-	1,816	17,426	31,926	14,568	46,494
222	1457522	Mulberry Police	209,597	0.027%	20,656	-	18,129	31,516	70,301	-	25,354	-	251	25,605	51,854	14,088	65,942
223																	

**Arkansas Local Police and Fire Retirement System**  
**Schedule of LOPFI Paid Pension Amounts by Employer**  
As of and for the year ended December 31, 2019

Employer ID	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense					
		Net Pension Liability	Employer Allocation Percentage	Differences Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Share of Contributions	Changes in Proportion and Differences Between Employer Contributions and Total Deferred Outflows of Resources	Differences Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Plan Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense		
235	1585732	Ozark Fire	208,844	0.027%	20,549	-	18,034	9,699	48,282	-	25,222	-	8,479	33,701	51,584	13,380	64,964
236	1585722	Ozark Police	710,786	0.092%	70,232	-	61,638	124,275	256,145	-	86,205	-	13,011	99,216	176,304	44,001	220,205
237	1599722	Pangburn Police	111,895	0.014%	11,010	-	9,663	805	21,478	-	13,514	-	11,425	24,939	27,638	(8,891)	18,747
238	1616033	Paragould Fire	3,465,166	0.448%	340,951	-	299,231	104,987	745,169	-	418,491	-	24,487	442,978	855,888	36,382	892,270
239	1616022	Paragould Police	4,815,178	0.623%	473,784	-	415,810	23,876	913,470	-	581,534	-	160,701	742,235	1,189,338	(15,622)	1,173,716
240	1623322	Patterson Police	81,350	0.001%	800	-	702	8,400	9,702	-	982	-	62,185	63,167	2,008	(2,795)	(787)
241	1627622	Pea Ridge Police	1,499,511	0.194%	147,543	-	129,489	45,665	322,697	-	181,097	-	91,922	273,019	370,376	23,791	394,167
242	1628422	Perla Police	14,112	0.002%	1,389	-	1,219	7,262	9,870	-	1,704	-	11,929	13,633	3,486	(2,186)	1,300
243	1631422	Perryville Police	479,570	0.062%	47,187	-	41,413	39,592	128,192	-	57,918	-	-	57,918	118,453	27,829	146,282
244	1646233	Pine Bluff Fire	9,905,194	1.282%	974,611	-	855,352	15,689	1,845,652	-	1,196,260	-	74,309	1,270,569	2,446,560	(43,607)	2,402,957
245	1646223	Pine Bluff Police	10,012,237	1.296%	985,143	-	864,596	-	1,849,739	-	1,209,187	-	793,698	2,002,885	2,472,999	(369,237)	2,103,762
246	1657822	Plainville Police	5,000	0.001%	492	-	432	2,155	3,079	-	604	-	18,419	19,023	1,235	(3,591)	(2,356)
247	1643822	Pleasant Plains Police	-	0.000%	-	-	-	1	1	-	-	-	5,925	5,925	-	(6,182)	(6,182)
248	1665933	Pocahontas Fire	591,132	0.076%	58,164	-	51,047	-	109,211	-	71,392	-	66,072	137,464	146,008	(18,499)	118,499
249	1665922	Pocahontas Police	1,303,575	0.169%	128,264	-	112,569	32,848	273,681	-	157,434	-	19,059	176,493	321,980	(12,979)	309,001
250	1671322	Portland Fire	62,855	0.008%	6,185	-	5,428	16,005	27,618	-	7,591	-	2,796	10,387	15,525	11,915	27,440
251	1668322	Pottsville Police	510,794	0.066%	50,259	-	44,109	44,109	154,247	-	75,538	-	69,227	126,165	21,550	(14,775)	111,390
252	1675632	Prairie Grove Fire	252,892	0.033%	24,883	-	21,838	95,145	141,866	-	30,542	-	11,877	42,419	62,464	20,339	83,403
253	1675622	Prairie Grove Police	1,363,911	0.177%	134,201	-	117,779	57,009	308,989	-	164,721	-	34,331	199,052	336,883	11,006	347,889
254	1685333	Pulaski Co Fire	3,111,314	0.403%	306,134	-	268,674	33,310	608,118	-	375,756	-	24,604	400,360	768,847	53,425	821,912
255	1695022	Ravenden Police	64,494	0.008%	6,346	-	5,569	190	12,105	-	7,789	-	6,389	14,178	15,930	(4,718)	11,212
256	1704322	Reactor Police	35,936	0.046%	3,475	-	3,047	40,307	105,508	-	42,622	-	22,716	87,166	1,011	(8,380)	78,786
257	1713222	Redfield Police	462,959	0.060%	45,552	-	39,978	7,753	93,283	-	55,012	-	20,213	76,125	114,850	12,354	126,704
258	1714022	Rison Police	162,008	0.021%	15,941	-	13,990	-	29,931	-	19,566	-	44,276	63,842	40,016	(20,542)	19,474
259	1720522	Rockport Police	497,432	0.064%	48,944	-	42,955	51,929	143,828	-	60,075	-	18,255	78,330	122,865	28,843	151,708
260	1724833	Rogers Fire	16,474,035	2.132%	1,620,944	-	1,422,597	69,178	3,112,719	-	1,989,585	-	218,114	2,207,699	4,069,049	(238,450)	3,830,644
261	1724822	Rogers Police	13,863,000	1.794%	1,364,040	-	1,197,130	282,324	2,843,494	-	1,674,255	-	168,694	1,842,949	3,424,144	(151,604)	3,272,540
262	1733733	Russellville Fire	6,104,317	0.790%	600,627	-	527,132	17,921	1,301,680	-	737,224	-	97,307	834,531	1,507,732	(8,600)	1,506,892
263	1733722	Russellville Police	5,516,899	0.714%	542,829	-	476,406	49,922	1,069,157	-	666,281	-	314,392	980,673	1,362,661	(140,180)	1,222,481
264	1753122	Salem Police	289,718	0.037%	28,507	-	25,018	4,346	57,871	-	34,990	-	24,600	59,590	71,560	(22,174)	49,386
265	1763933	Searcy Fire	5,020,540	0.650%	493,990	-	433,543	227,783	1,155,316	-	606,335	-	82,027	688,362	1,240,062	82,395	1,322,457
266	1763922	Searcy Police	4,517,024	0.585%	444,448	-	390,063	21,933	856,444	-	545,525	-	202,332	747,857	1,115,995	(71,056)	1,044,639
267	1765522	Shannon Hills Police	401,363	0.052%	39,492	-	34,659	16,813	90,964	-	48,473	-	15,676	64,149	99,136	13,464	112,600
268	1774432	Sheridan Fire	1,333	0.000%	131	-	111	3,549	3,795	-	161	-	22,178	22,339	29	(2,579)	(2,549)
269	1778722	Sherwood Police	8,612,360	1.115%	847,404	-	743,711	126,726	1,717,841	-	1,040,123	-	209,382	1,249,505	2,127,233	(280,605)	1,846,628
270	1783333	Siloam Springs Fire	5,637,997	0.730%	554,744	-	486,863	72,257	1,113,864	-	680,906	-	964,385	1,283,274	1,372,572	13,026	1,405,598
271	1783322	Siloam Springs Police	3,995,211	0.517%	393,104	-	345,002	81,036	819,142	-	482,505	-	263,654	746,159	986,808	(24,359)	962,449
272	1793022	Smackover Police	790,480	0.091%	69,513	-	61,007	94,600	225,120	-	85,322	-	1,837	87,159	174,499	32,954	207,453
273	1798126	Sparksman Police	55,855	0.007%	5,496	-	4,823	31,270	41,589	-	6,746	-	-	6,746	13,796	11,222	25,018
274	1803133	Springdale Fire	17,538,727	2.270%	1,725,704	-	1,514,538	53,361	3,293,603	-	2,118,169	-	199,706	2,317,875	4,332,025	(50,530)	4,281,495
275	1803122	Springdale Police	18,866,692	2.442%	1,856,367	-	1,629,213	88,878	3,574,458	-	2,278,548	-	424,658	2,703,206	4,660,030	(106,340)	4,553,690
276	1813922	Stamps Police	183,537	0.024%	18,059	-	15,849	3,741	37,649	-	22,166	-	24,658	46,824	45,333	(4,256)	41,077
277	1824422	Star City Police	398,622	0.052%	39,222	-	34,423	14,696	88,341	-	48,142	-	2,946	51,088	98,459	11,555	110,014
278	1828722	Stephens Police	60,864	0.008%	5,989	-	5,256	24,957	36,202	-	7,351	-	-	7,351	15,033	10,477	25,510
279	1848022	Strong Police	38,687	0.005%	3,807	-	3,341	627	7,775	-	4,672	-	1,242	5,914	9,556	(27,882)	(18,326)
280	1854633	Stuttgart Fire	1,289,037	0.167%	126,833	-	111,313	12,150	250,296	-	155,678	-	5,923	161,601	318,389	11,197	329,586
281	1854622	Stuttgart Police	1,987,313	0.257%	195,539	-	171,612	37,893	405,044	-	240,010	-	864	240,874	490,862	35,244	526,106
282	1873222	Sulphur Police	198,603	0.026%	19,541	-	17,150	43,572	80,263	-	23,985	-	32,549	56,534	49,054	15,825	64,879
283	1879122	Swifton Police	92,199	0.012%	9,072	-	7,962	2,559	19,593	-	11,135	-	5,105	16,240	22,773	(2,988)	19,785
284	1892933	Texarkana Fire	7,394,336	0.957%	727,557	-	638,530	96,702	1,462,789	-	893,021	-	232,436	1,125,457	1,826,384	(271,799)	1,799,205
285	1892923	Texarkana Police	8,593,322	1.112%	845,530	-	742,067	132,344	1,719,941	-	1,037,824	-	91,971	1,129,795	2,122,531	30,447	2,152,978
286	1909732	Tontitown Area Fire	-	0.000%	-	-	-	-	-	-	-	-	2	2	-	(795)	(795)
287	1908932	Tontitown Fire	149,137	0.019%	14,674	-	12,879	56,070	83,623	-	18,011	-	3,737	21,748	36,837	16,959	53,796
288	1908922	Tontitown Police	784,901	0.102%	77,229	-	67,779	72,507	217,515	-	94,793	-	-	94,793	193,869	14,098	207,967
289	1922433	Trumann Fire	505,275	0.065%	49,716	-	43,633	6,456	99,805	-	61,023	-	6,186	67,209	124,802	6,972	131,774
290	1922422	Trumann Police	1,525,855	0.197%	150,135	-	131,764	3,294	285,943	-	184,779	-	151,798	336,077	376,863	(56,453)	320,485
291	1931322	Tuckerman Police	270,162	0.035%	26,582	-	23,330	19,996	69,908	-	32,628	-	12,561	45,189	66,729	8,393	75,122
292	1937222	Tyronza Police	141,174	0.018%	13,891	-	12,191	2,621	28,703	-	17,050	-	22,112	39,162	34,870	(5,821)	29,499
293	1941033	Van Buren Fire	4,618,668	0.598%	454,449	-	398,840	13,934	398,840	-	557,801	-	64,294	622,095	1,140,800	603	1,141,403
294	1941022	Van Buren Police	4,177,072	0.541%	410,998	-	360,707	245,973	1,017,678	-	504,469	-	3,066	507,535	1,031,727	109,252	1,140,979
295	1952632	Vilonia Fire	163,527	0.021%	16,090	-	14,121	22,666	25,247	-	221	-	221	19,970	40,901	(14,808)	54,799
296	1952622	Vilonia Police	934,695	0.121%	91,968	-	80,715	33,045	205,728	-	112,884	-	28,891	141,775	230,868	(1,678)	229,190
297	1991722	Waldo Police	45,400	0.006%	4,467	-	3,921	14,140	22,528	-	5,483	-	11,159	16,642	11,214	3,128	14,342
298	2002822	Waldron Police	775,752	0.100%	76,329	-	66,989	19,633	162,951	-	93,688	-	50,964	144,652	191,609	(13,554)	178,055
299	2011733	Walnut Ridge Fire	519,943	0.067%	51,159	-	44,899	11,507	107,565	-	62,794	-	2,144	64,938	128,425	8,444	136,869
300	2011722	Walnut Ridge Police	591,900	0.077%	58,239	-	51,113	19,226									

**Arkansas Local Police and Fire Retirement System**  
**Schedule of LOPFI Paid Pension Amounts by Employer**  
**As of and for the year ended December 31, 2019**

		Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense				
Employer ID	Employer	Net Pension Liability	Employer Allocation Percentage	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense		
313	2119933	Wynne Fire	793,096	0.103%	78,036	-	68,487	22,282	168,805	-	95,783	-	23,671	119,454	195,893	459	196,352
314	2119922	Wynne Police	1,455,629	0.188%	143,225	-	125,699	19,986	288,910	-	175,798	-	14,910	190,708	359,537	19,682	379,219
		TOTAL	\$ 772,740,914	100.00%	\$ 76,032,980	\$ -	\$ 66,729,207	\$ 16,679,496	\$ 159,441,683	\$ -	\$ 93,324,649	\$ -	\$ 17,573,907	\$ 110,898,556	\$ 190,865,228	\$ (482,759)	\$ 190,382,469



**Arkansas Local Police and Fire Retirement System**  
**Additional GASB No. 68 Disclosures as of December 31, 2019**  
**Schedule of LOPFI Paid Deferred Inflows and Outflows by Year**

Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows							Schedule of Deferred Inflows and Outflows - Proportional Share of Collective Amounts							Schedule of Deferred Inflows and Outflows - Employee Specific Change in Proportion						
			2020	2021	2022	2023	2024	Thereafter	Total	2020	2021	2022	2023	2024	Thereafter	Total	2020	2021	2022	2023	2024	Thereafter	Total
665322	Friendship Police	0.002%	1,285	84	293	(858)	-	804	1,243	416	223	(858)	-	1,024	42	(322)	70	-	-	-	-	(220)	
699392	Gassville Fire	0.009%	609	(2,777)	1,105	(3,631)	-	(4,694)	5,259	1,759	946	(6,631)	-	4,333	(4,650)	159	-	-	-	-	-	(9,027)	
699392	Gassville Police	0.040%	13,067	(17,139)	(256)	(16,761)	-	(3,439)	24,278	8,119	4,366	(16,761)	-	20,002	(11,211)	(9,838)	-	-	-	-	-	(23,441)	
704822	Geary Police	0.001%	48,008	17,421	48,008	(48,008)	-	48,008	48,008	16,264	8,746	(33,576)	-	40,668	(4,556)	1,267	-	-	-	-	-	5,863	
717322	Gilco Police	0.006%	(2,589)	(1,963)	(2,589)	(2,579)	-	(2,585)	2,735	1,249	672	(2,579)	-	3,077	(6,624)	(2,212)	-	-	-	-	-	(10,912)	
724222	Glenwood Police	0.013%	(3,962)	(10,770)	(10,790)	(5,313)	-	(30,835)	7,696	2,573	1,384	(5,313)	-	6,340	(11,688)	(13,343)	-	-	-	-	-	(37,175)	
729022	Goshon Police	0.044%	57,982	36,209	25,728	(18,138)	-	101,781	26,273	8,786	4,725	(18,138)	-	21,446	31,709	27,423	-	-	-	-	-	80,135	
733122	Goulds Police	0.065%	101,123	35,814	7,223	(26,536)	-	133,428	38,472	13,000	6,990	(26,536)	-	42,224	62,221	38,016	-	-	-	-	-	100,402	
739033	Gravel Ridge Fire Protection Dist.	0.029%	13,390	3,452	2,291	(12,029)	-	7,104	17,424	5,827	3,133	(12,029)	-	14,555	(4,034)	(2,375)	-	-	-	-	-	(7,251)	
737432	Gravette Fire	0.071%	33,732	(1,652)	(7,381)	(29,449)	-	(47,540)	42,656	14,265	7,671	(29,449)	-	35,343	(8,924)	(15,917)	-	-	-	-	-	(39,893)	
737442	Gravette Police	0.130%	79,428	25,691	2,780	(53,598)	-	31,941	78,159	26,138	14,655	(53,598)	-	64,994	1,269	(2,447)	-	-	-	-	-	(12,453)	
740922	Green Forest Police	0.143%	110,940	48,716	34,797	(88,251)	-	186,202	84,377	29,217	15,173	(88,251)	-	96,563	20,899	19,624	-	-	-	-	-	66,686	
744732	Greenbrier Fire	0.000%	(14,617)	(3,172)	-	-	-	-	-	-	-	-	-	-	(14,623)	(13,617)	-	-	-	-	-	(31,412)	
746322	Greenland Police	0.052%	26,797	6,293	2,526	(21,730)	-	13,886	31,476	10,526	5,660	(21,730)	-	25,932	(4,679)	(4,233)	-	-	-	-	-	(12,046)	
747132	Greenwood Fire	0.010%	11,223	5,672	1,373	(6,595)	-	11,473	9,553	3,195	1,718	(6,595)	-	7,671	1,670	1,877	-	-	-	-	-	3,662	
747132	Greenwood Police	0.261%	152,082	53,424	27,068	(108,183)	-	124,389	52,445	28,180	15,180	(108,183)	-	129,077	(4,625)	1,019	-	-	-	-	-	(4,718)	
754422	Greens Ferry Police	0.039%	24,957	5,749	(672)	(16,288)	-	13,748	23,991	7,889	4,242	(16,288)	-	19,436	1,366	(2,140)	-	-	-	-	-	(5,688)	
762222	Hackett Police	0.009%	772	(2,755)	(1,341)	(3,901)	-	(9,925)	5,596	1,841	990	(3,901)	-	4,536	(4,734)	(4,596)	-	-	-	-	-	(13,461)	
804422	Hampson Police	0.026%	21,762	6,269	103,715	2,735	-	27,735	5,188	2,790	2,790	(103,715)	-	12,782	6,288	5,235	-	-	-	-	-	14,983	
813222	Handy Police	0.039%	44,062	24,853	32,243	(16,004)	-	85,156	23,182	7,573	4,169	(16,004)	-	19,100	20,800	17,100	-	-	-	-	-	66,056	
823022	Harrisonburg Police	0.045%	10,911	(7,857)	(920)	(18,782)	-	(16,656)	27,205	9,098	4,892	(18,782)	-	22,413	(16,294)	(16,955)	-	-	-	-	-	(39,069)	
834033	Harrison Fire	0.396%	199,029	27,429	17,607	(63,068)	-	80,071	237,527	79,433	42,714	(63,068)	-	195,603	(38,560)	(52,064)	-	-	-	-	-	(115,622)	
834022	Harrison Police	0.447%	317,898	139,898	81,531	(185,150)	-	354,177	268,190	89,687	48,228	(185,150)	-	220,955	49,788	50,211	-	-	-	-	-	33,302	
843422	Hartford Police	0.010%	1,931	1,043	29	(4,006)	-	3,389	5,803	1,940	1,043	(4,006)	-	4,780	1,632	(9)	-	-	-	-	-	609	
847832	Haskell Fire	0.005%	2,687	805	300	(1,930)	-	1,562	2,795	935	503	(1,930)	-	2,303	(100)	(430)	-	-	-	-	-	(741)	
847832	Haskell Police	0.064%	55,068	26,884	5,870	(26,376)	-	61,472	12,716	6,669	3,149	(26,376)	-	31,669	16,892	(999)	-	-	-	-	-	3,935	
862133	Heber Springs Fire	0.026%	2,118	(8,941)	1,348	(10,742)	-	(16,217)	15,566	5,203	2,798	(10,742)	-	19,408	(13,442)	(14,144)	-	-	-	-	-	(29,036)	
862132	Heber Springs Police	0.170%	62,415	9,100	8,222	(70,467)	-	9,270	102,070	34,135	18,356	(70,467)	-	84,094	(39,655)	(25,035)	-	-	-	-	-	(78,242)	
865432	Hector Police	0.035%	7,463	1,842	1,075	(13,800)	-	(14,112)	1,047	1,214	845	(13,800)	-	2,384	4,251	7,468	-	-	-	-	-	(9,270)	
864833	Helena-West Helena Fire	0.197%	24,008	29,045	6,202	(81,453)	-	78,204	117,984	39,456	21,217	(81,453)	-	97,204	2,064	(15,449)	-	-	-	-	-	16,615	
864822	Helena-West Helena Police	0.161%	72,809	(30,722)	(37,971)	(66,875)	-	(62,759)	96,869	32,394	17,420	(66,875)	-	79,808	(24,600)	(63,116)	-	-	-	-	-	(142,567)	
864622	Hermingway Police	0.013%	7,928	2,507	1,185	(5,387)	-	6,233	7,802	2,610	1,603	(5,387)	-	6,928	126	(103)	-	-	-	-	-	(195)	
885022	Highfill Police	0.022%	11,163	10,875	(13,800)	-	-	30,000	19,500	6,595	3,714	(13,800)	-	16,699	2,332	(4,877)	-	-	-	-	-	13,901	
890732	Highland Fire	0.005%	10,020	8,158	7,633	(1,936)	-	23,875	2,804	938	504	(1,936)	-	2,310	7,216	7,220	-	-	-	-	-	21,565	
890732	Highland Police	0.027%	50,894	39,632	9,584	(11,264)	-	88,446	16,316	5,456	2,934	(11,264)	-	13,442	34,178	6,650	-	-	-	-	-	75,004	
900833	Holiday Island Fire	0.028%	17,062	5,755	1,215	(11,534)	-	12,498	16,707	5,587	3,004	(11,534)	-	19,769	355	108	-	-	-	-	-	(1,266)	
902122	Holly Grove Police	0.009%	(609)	(2,515)	1,586	(2,830)	-	(4,440)	4,100	1,371	640	(2,830)	-	3,478	849	(3,789)	-	-	-	-	-	3,789	
902433	Hope Fire	0.013%	114,333	37,995	28,876	(75,759)	-	100,405	109,736	36,698	19,734	(75,759)	-	130,649	957	897	-	-	-	-	-	14,636	
911337	Hot Springs Fire	1.217%	724,133	253,686	126,643	(504,996)	-	599,368	730,182	244,186	131,308	(504,996)	-	601,280	(6,089)	9,500	-	-	-	-	-	(2,212)	
911337	Hot Springs Police	1.562%	991,969	302,720	172,657	(643,068)	-	784,278	784,278	315,960	161,700	(643,068)	-	707,326	20,408	5,487	-	-	-	-	-	16,682	
921032	Hot Springs Village Fire	0.259%	109,315	21,366	5,462	(107,494)	-	28,449	155,706	52,070	25,000	(107,494)	-	46,391	(46,391)	(22,558)	-	-	-	-	-	(69,633)	
921022	Hot Springs Village Police	0.217%	74,674	(8,266)	(11,309)	(89,866)	-	(34,767)	130,171	43,531	23,408	(89,866)	-	107,244	(55,497)	(51,797)	-	-	-	-	-	(142,011)	
932633	Hovse Fire	0.070%	1,726	(740)	(1,129)	(2,899)	-	(1,030)	4,199	1,404	755	(2,899)	-	3,459	(473)	(2,144)	-	-	-	-	-	(4,497)	
932622	Hovse Police	0.032%	6,844	3,079	1,849	(14,890)	-	18,702	18,702	7,211	3,879	(14,890)	-	17,509	(2,099)	(901)	-	-	-	-	-	3,935	
941222	Hughes Police	0.020%	12,201	5,648	3,318	(8,166)	-	13,001	11,829	3,956	2,127	(8,166)	-	9,746	372	1,692	-	-	-	-	-	3,255	
951222	Humphrey Police	0.009%	2,934	(117)	(62)	(3,440)	-	(885)	5,273	1,763	948	(3,440)	-	4,344	(12,339)	(1,880)	-	-	-	-	-	(5,229)	
971722	Huntington Police	0.008%	4,277	366	(3,431)	(1,371)	-	(4,277)	1,371	685	445	(1,371)	-	4,459	(774)	(3,269)	-	-	-	-	-	(2,498)	
962822	Huntingville Police	0.089%	61,673	21,538	16,560	(86,073)	-	62,798	53,555	17,910	9,631	(86,073)	-	44,223	8,118	6,959	-	-	-	-	-	18,675	
981422	Hunting Police	0.009%	3,297	(638)	(1,387)	(3,568)	-	(2,296)	5,169	1,728	929	(3,568)	-	4,238	(1,872)	(2,366)	-	-	-	-	-	(6,554)	
1021933	Jacksonville Fire	0.926%	452,326	118,734	81,705	(383,632)	-	268,771	555,689	185,833	99,930	(383,632)	-	497,220	(103,363)	(67,459)	-	-	-	-	-	(189,049)	
1021933	Jacksonville Police	0.891%	(299,881)	(89,881)	(514,881)	(787,540)	-	(89,881)	(89,881)	(89,881)	(89,881)	(787,540)	-	(89,881)	(51,669)	(51,669)	-	-	-	-	-	(1,160,462)	
1031622	Jasper Police	0.015%	9,221	4,310	8,051	(6,043)	-	13,539	8,754	2,927	1,574	(6,043)	-	4,712	467	1,383	-	-	-	-	-	6,327	
1039132	Johnson Area Fire Departm	0.015%	(24,079)	(26,901)	(21,499)	(61,30)	-	(76,607)	8,879	2,969	1,597	(61,30)	-	7,315	(32,957)	(29,870)	-	-	-	-	-	(85,922)	
1039132	Johnson Fire	0.015%	35,374	28,784	26,849	(64,539)	-	84,273	9,898	1,780	6,834	(64,539)	-	8,154	25,476	25,474	-	-	-	-	-	36,139	
1039132	Johnson Police	0.114%	(1,438)	(14,237)	(10,207)	(47,209)	-	(106,151)	68,470	22,897	12,313	(47,209)	-	56,411	(19,988)	(57,134)	-	-	-	-	-	(162,562)	
1050233	Jonesboro Fire	1.898%	978,276	143,037	59,392	(786,463)	-	392,242	1,139,190	380,965	204,860	(786,463)	-	1,029,423	(162,914)	(237,928)	-	-	-	-	-	(546,310)	
1050233	Jonesboro Police	2.216%	1,311,490	342,933	204,713	(919,754)	-	941,182	1,239,664	444,660	239,111	(919,754)	-	1,095,571	(16,144)	(101,727)	-	-	-	-	-	(152,289)	
1102722	Junction City Fire	0.010%	15,511	4,992	1,102	(4,992)	-	11,519	11,519	3,245	1,625	(4,992)	-	12,470	1,608	(1,540)	-	-	-	-	-	1,540	
1061822	J																						

**Arkansas Local Police and Fire Retirement System  
Additional GASB No. 68 Disclosures as of December 31, 2019  
Schedule of LOPFI Paid Deferred Inflows and Outflows by Year**

Employee ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows								Schedule of Deferred Inflows and Outflows - Proportional Share of Collective Amounts								Schedule of Deferred Inflows and Outflows - Employee Specific Change in Proportion							
			2020	2021	2022	2023	2024	Thereafter	Total	2020	2021	2022	2023	2024	Thereafter	Total	2020	2021	2022	2023	2024	Thereafter	Total			
139622	Monette Police	0.044%	41,693	24,143	14,560	(18,573)	-	-	62,039	26,590	8,892	4,732	(18,357)	-	-	21,907	15,103	15,251	9,778	-	-	40,132				
140873	Monticello Fire	0.112%	60,248	17,242	14,647	(46,444)	-	-	45,693	67,274	22,497	12,098	(46,444)	-	-	55,425	(7,026)	(5,255)	2,549	-	-	(9,732)				
141842	Montrose Police	0.002%	1,367	(975)	(254)	(715)	-	(477)	1,036	346	186	(715)	-	-	853	331	(1,221)	(440)	-	-	(1,330)					
142142	Mounting Star Fire	0.006%	2,278	885	307	(2,480)	-	884	3,602	1,204	647	(2,480)	-	-	2,867	(1,254)	238	(997)	-	-	(2,083)					
143893	Mountain Home Fire	0.400%	159,138	24,835	15,074	(155,992)	-	33,455	239,660	80,213	43,134	(165,592)	-	-	197,415	(80,222)	(55,378)	(20,600)	-	-	(164,160)					
143902	Mountain Home Police	0.376%	196,893	67,003	45,483	(155,675)	-	153,704	225,495	75,409	40,551	(155,675)	-	-	185,780	(28,602)	(8,406)	4,932	-	-	(32,076)					
144782	Mountain View Police	0.024%	29,700	25,975	(11,223)	(9,965)	-	34,887	14,289	4,778	2,570	(9,965)	-	-	11,772	15,411	21,197	(13,379)	-	-	22,815					
145222	Mountain View Police	0.099%	79,873	36,196	23,107	(61,442)	-	97,034	59,993	19,929	10,717	(61,442)	-	-	49,997	17,280	12,267	(4,286)	-	-	47,937					
146222	Mountainburg Police	0.017%	21,559	13,243	12,077	(6,929)	-	39,590	10,037	3,357	1,805	(6,929)	-	-	8,270	11,522	9,886	10,272	-	-	31,680					
147522	Mtnerby Police	0.027%	28,544	17,547	9,860	(11,255)	-	44,696	16,302	5,452	2,932	(11,255)	-	-	13,431	12,242	12,098	6,928	-	-	31,265					
146722	Murfreesboro Police	0.029%	10,015	4,204	2,684	(11,809)	-	13,894	17,105	5,720	3,076	(11,809)	-	-	14,692	910	(1,316)	(392)	-	-	(998)					
148733	Nashville Fire	0.012%	(483)	(5,361)	(5,173)	(5,443)	-	(10,660)	7,449	2,491	1,340	(5,443)	-	-	6,137	(4,832)	(7,582)	(6,513)	-	-	(22,287)					
150673	Newport Fire	0.226%	146,457	63,919	47,046	(93,573)	-	163,849	135,540	45,327	24,374	(93,573)	-	-	111,668	10,917	18,592	22,672	-	-	52,181					
150672	Newport Police	0.183%	150,137	85,567	56,095	(75,569)	-	213,930	109,896	36,751	19,763	(75,569)	-	-	90,541	40,241	48,816	36,332	-	-	125,389					
150933	North Hill Fire	0.109%	11,685	6,068	-	(5,210)	-	15,254	2,524	1,357	(5,210)	-	-	4,219	3,544	4,254	6,217	-	-	-	12,037					
153693	North Little Rock Fire	2.847%	1,923,274	757,720	556,856	(1,739,350)	-	2,055,500	1,708,285	571,281	307,200	(1,739,350)	-	-	1,407,416	214,899	186,439	249,656	-	-	651,084					
153692	North Little Rock Police	2.713%	1,926,640	776,554	423,374	(1,124,094)	-	2,002,474	1,628,247	544,515	292,807	(1,124,094)	-	-	1,341,475	298,393	232,039	130,567	-	-	660,999					
154143	Oak Grove Fire Protection Dist. #25	0.022%	24,479	6,885	4,227	(9,306)	-	26,385	13,479	4,508	2,424	(9,306)	-	-	11,105	11,000	2,377	1,903	-	-	15,280					
155522	Ola Police	0.155%	11,997	3,403	2,248	(8,508)	-	14,881	12,323	4,122	2,216	(8,508)	-	-	10,153	(320)	(1,139)	683	-	-	912					
156602	Oppelo Police	0.009%	1,293	(2,148)	(2,130)	(5,533)	-	(6,524)	5,118	1,711	920	(5,533)	-	-	4,216	(3,825)	(3,859)	(3,056)	-	-	(10,740)					
157683	Oxocela Fire	0.235%	131,458	37,631	24,870	(97,430)	-	96,529	141,127	47,195	25,379	(97,430)	-	-	116,271	(9,669)	(9,564)	(509)	-	-	(19,742)					
157482	Oxocela Police	0.245%	161,379	60,723	40,973	(142,798)	-	24,796	206,937	69,203	37,213	(142,798)	-	-	170,490	(66,578)	(66,285)	(2,293)	-	-	(145,602)					
158572	Ozark Fire	0.027%	15,988	4,503	5,286	(11,190)	-	14,581	16,218	5,423	2,916	(11,190)	-	-	13,361	(230)	(920)	2,370	-	-	1,220					
158572	Ozark Police	0.092%	94,100	62,964	38,131	(38,266)	-	158,929	58,427	18,536	9,968	(38,266)	-	-	45,665	58,673	44,428	28,163	-	-	111,264					
159972	Pangum Police	0.014%	3,664	(913)	(413)	(5,999)	-	(4,461)	8,089	2,906	1,263	(5,999)	-	-	7,159	(5,223)	(3,419)	(1,976)	-	-	(10,620)					
161022	Paragould Fire	0.648%	292,657	80,427	60,827	(185,566)	-	302,191	299,862	89,866	48,339	(185,566)	-	-	225,515	22,515	22,515	22,515	-	-	(186,225)					
161022	Paragould Police	0.623%	336,754	71,971	20,650	(258,140)	-	173,255	173,915	125,044	67,241	(258,140)	-	-	108,660	(37,161)	(53,073)	(46,591)	-	-	(136,825)					
162322	Patterson Police	0.001%	(14,332)	(18,478)	(20,019)	(436)	-	(53,265)	631	211	114	(436)	-	-	520	(14,943)	(18,689)	(20,133)	-	-	(53,785)					
162742	Pea Ridge Police	0.114%	111,042	(8,798)	(1,793)	(80,436)	-	49,423	103,678	38,940	20,840	(80,436)	-	-	66,523	(4,963)	(12,599)	(9,507)	-	-	(46,627)					
162842	Pella Police	0.002%	436	(2,093)	(1,349)	(3,763)	-	1,098	1,698	369	197	(3,763)	-	-	904	(2,459)	904	(4,667)	-	-	(4,667)					
163142	Perryville Police	0.062%	55,748	25,143	15,093	(27,274)	-	70,274	37,241	12,454	6,697	(27,274)	-	-	30,682	18,507	12,689	8,396	-	-	39,592					
164623	Pine Bluff Fire	1.282%	722,730	253,300	130,067	(531,014)	-	579,083	769,172	257,225	138,320	(531,014)	-	-	633,703	(66,442)	(3,925)	(8,253)	-	-	(58,620)					
164623	Pine Bluff Police	1.286%	382,622	122,831	(22,238)	(536,253)	-	(151,146)	777,455	260,924	139,815	(536,253)	-	-	640,512	(793,680)	(299,794)	(142,641)	-	-	(793,680)					
165722	Plainville Police	0.001%	(6,728)	(8,242)	(706)	(208)	-	(15,944)	388	130	70	(208)	-	-	420	(1,116)	(8,372)	(776)	-	-	(16,264)					
164322	Pleasant Plains Police	0.001%	(5,218)	(655)	(51)	-	-	(5,924)	-	-	-	-	-	-	-	(5,218)	(655)	(51)	-	-	(5,924)					
166933	Pocahontas Fire	0.076%	18,403	(9,726)	(5,249)	(31,690)	-	(28,253)	45,903	15,351	8,255	(31,690)	-	-	37,819	(27,500)	(25,077)	(13,495)	-	-	(60,072)					
166932	Pocahontas Police	0.169%	110,787	35,711	19,954	(69,884)	-	101,227	97,188	33,842	18,204	(69,884)	-	-	83,999	9,569	5,221	2,379	-	-	13,798					
167122	Portland Police	0.008%	13,303	6,853	445	(3,370)	-	17,231	4,882	1,632	878	(3,370)	-	-	4,022	8,421	5,221	(433)	-	-	13,209					
166832	Pottsville Police	0.066%	62,432	32,256	17,716	(27,384)	-	83,020	39,665	13,265	7,133	(27,384)	-	-	32,679	22,747	18,991	10,583	-	-	52,341					
165042	Pratt Grove Fire	0.103%	41,392	36,672	14,840	(6,547)	-	41,392	45,647	15,547	8,137	(6,547)	-	-	30,175	30,175	30,175	31,409	-	-	131,268					
167622	Pratt Grove Police	0.177%	118,972	50,935	13,149	(37,119)	-	109,937	105,913	35,419	19,046	(37,119)	-	-	87,259	13,059	15,516	(5,897)	-	-	22,678					
168533	Pulaski Co Fire	0.403%	241,513	87,645	43,306	(166,796)	-	207,758	241,603	80,797	43,448	(166,796)	-	-	199,052	1,910	6,848	(52)	-	-	8,706					
169922	Ravenden Police	0.008%	2,833	(921)	(927)	(1,458)	-	(5,200)	5,008	1,675	901	(1,458)	-	-	4,126	(2,175)	(2,196)	(1,828)	-	-	(6,199)					
170432	Reese Fire	0.146%	17,940	13,862	11,501	(18,520)	-	97,728	40,167	9,165	4,928	(18,520)	-	-	22,739	318	4,607	3,257	-	-	17,588					
171222	Reeffield Police	0.066%	33,889	6,008	2,880	(24,819)	-	17,158	35,950	12,022	6,465	(24,819)	-	-	29,618	(2,061)	(6,014)	(4,385)	-	-	(12,460)					
171402	Rison Police	0.021%	(6,850)	(11,069)	(7,307)	(8,485)	-	(33,911)	12,581	4,207	2,262	(8,485)	-	-	10,365	(19,431)	(15,276)	(9,569)	-	-	(64,276)					
172622	Rogers Police	0.076%	20,487	24,971	12,286	(6,408)	-	65,698	26,627	12,291	6,546	(6,408)	-	-	31,824	7,489	11,673	10,800	-	-	(18,309)					
172483	Rogers Fire	2.125%	1,218,387	294,658	175,142	(883,167)	-	965,020	1,279,264	427,809	230,059	(883,167)	-	-	1,053,956	(60,577)	(33,151)	(54,988)	-	-	(148,536)					
172482	Rogers Police	1.794%	1,035,861	434,365	273,513	(743,194)	-	1,000,545	1,076,514	360,006	193,589	(743,194)	-	-	886,915	(40,653)	74,359	79,924	-	-	113,630					
173733	Rossville Fire	0.790%	478,808	177,429	138,182	(327,250)	-	467,149	474,021	158,521	85,243	(327,250)	-	-	390,535	4,787	18,908	52,919	-	-	76,614					
171492	Rossville Police	0.714%	397,246	142,266	104,266	(285,596)	-	418,266	418,266	142,266	77,000	(285,596)	-	-	322,040	(121,862)	(71,928)	(62,400)	-	-	(268,200)					
175122	Salem Police	0.173%	14,855	1,909	(2,981)	(15,532)	-	(17,191)	22,497	7,524	4,046	(15,532)	-	-	19,633	(8,055)	(5,615)	(7,027)	-	-	(20,254)					
176393	Scary Fire	0.650%	423,238	171,220	141,645	(209,149)	-	466,954	389,861	130,377	70,109	(209,149)	-	-	321,198	33,377	40,843	71,536	-	-	145,756					
176393	Scary Police	0.585%	257,617	88,155	24,971	(242,156)	-	108,387	350,764	117,301	63,077	(242,156)	-	-	288,986	(93,147)	(90,140)	(84,360)	-	-	(186,309)					
176522	Shannon Hills Police	0.052%	34,804	12,072	1,456	(6,217)	-	31,457	10,423	5,465	3,017	(6,217)	-	-	14,649	(1,419)	(1,419)	(1,419)	-	-	1,377					
174442	Sheridan Fire	0.001%	(4,846)	(8,309)	(7,848)	-	-	(18,544)	102	35	19	(7,848)	-	-	85	(4,948)	(7,853)	(5,238)	-	-	(18,629)					
177722	Sherwood Police	1.119%	557,985	230,231	141,826	(461,706)	-	468,336	668,780	223,652	120,266	(461,706)	-	-	550,992	(110,795)	6,579	21,560	-	-	(92,656)					
181133																										

**Arkansas Local Police and Fire Retirement System**  
**LOPFI Volunteer Service Sensitivity**  
**As of December 31, 2019**

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension	Net Pension	Net Pension
				Liability Under Current Discount Rate	Liability at a Discount Rate 1% Higher	Liability at a Discount Rate 1% Lower
				7.00%	8.00%	6.00%
2170034	101-Gamaliel FPD #5	\$ 13,411	0.25181%	\$ 105,757	\$ 59,236	\$ 164,144
15034	Alexander Volunteer Fire	1,522	0.02858%	12,002	6,723	18,629
15024	Alexander Volunteer Police	5,711	0.10723%	45,036	25,226	69,900
10634	Allison Sylamore Volunteer Fire	3,800	0.07135%	29,966	16,785	46,510
11634	Alma Volunteer Fire	17,187	0.32271%	135,534	75,915	210,360
19534	Alpena Volunteer Fire	767	0.01440%	6,048	3,388	9,388
24834	Alzheimer Volunteer Fire	2,124	0.03988%	16,750	9,382	25,997
24824	Alzheimer Volunteer Police	643	0.01207%	5,071	2,840	7,870
20534	Altus Volunteer Fire	10,030	0.18832%	79,095	44,303	122,762
20524	Altus Volunteer Police	41	0.00077%	323	181	502
30234	Amity Volunteer Fire	11,328	0.21270%	89,331	50,036	138,649
30224	Amity Volunteer Police	708	0.01329%	5,583	3,127	8,666
31034	Antioch Volunteer Fire	8,065	0.15143%	63,599	35,623	98,712
34534	Appleton Rural Volunteer Fire	9,853	0.18500%	77,699	43,521	120,596
36134	Arch Street FPD #16	10,473	0.19664%	82,589	46,259	128,184
41834	Arkadelphia Volunteer Fire	7,127	0.13382%	56,203	31,480	87,231
50734	Arkansas City Volunteer Fire	5,753	0.10802%	45,367	25,411	70,414
64734	Ash Flat Volunteer Fire	10,526	0.19764%	83,007	46,493	128,833
64724	Ash Flat Volunteer Police	4,950	0.09294%	39,035	21,864	60,585
60434	Ashdown Volunteer Fire	14,231	0.26720%	112,224	62,858	174,180
60424	Ashdown Volunteer Police	4,278	0.08032%	33,736	18,896	52,361
70134	Atkins Volunteer Fire	17,582	0.33012%	138,649	77,660	215,195
70124	Atkins Volunteer Police	2,124	0.03988%	16,750	9,382	25,997
80934	Augusta Volunteer Fire	14,868	0.27916%	117,247	65,672	181,977
80924	Augusta Volunteer Police	-	0.00000%	-	-	-
82534	Austin Volunteer Fire	13,204	0.24792%	104,125	58,322	161,610
83334	Avoca Volunteer Fire	11,080	0.20804%	87,375	48,940	135,614
90634	Bald Knob Volunteer Fire	14,868	0.27916%	117,247	65,672	181,977
90624	Bald Knob Volunteer Police	-	0.00000%	-	-	-
100734	Barling Volunteer Fire	11,599	0.21778%	91,468	51,233	141,966
100724	Barling Volunteer Police	4,449	0.08354%	35,084	19,651	54,454
107434	Barton-Lexa Fire Department, Inc.	33,022	0.62003%	260,407	145,858	404,173
110434	Batesville Volunteer Fire	10,437	0.19597%	82,305	46,100	127,744
110424	Batesville Volunteer Police	10,691	0.20074%	84,308	47,222	130,852
112034	Bauxite Volunteer Fire	7,115	0.13359%	56,108	31,427	87,084
112024	Bauxite Volunteer Police	2,909	0.05462%	22,940	12,849	35,605
122834	Bay Village Volunteer Fire	1,416	0.02659%	11,166	6,254	17,331
120134	Bay Volunteer Fire	15,452	0.29013%	121,852	68,252	189,125
120124	Bay Volunteer Police	2,154	0.04044%	16,986	9,514	26,364
405734	BDR FD#1	36,238	0.68041%	285,768	160,063	443,535
130934	Bearden Volunteer Fire	5,157	0.09683%	40,667	22,778	63,119
128734	Beaver Lake Volunteer Fire	14,154	0.26576%	111,616	62,518	173,238
126034	Beaverfork Volunteer Fire	7,865	0.14767%	62,022	34,740	96,264
134134	Bee Branch Volunteer Fire	7,056	0.13248%	55,643	31,166	86,362
131734	Beebe Volunteer Fire	16,308	0.30620%	128,603	72,032	199,602
140634	Bella Vista Volunteer Fire	-	0.00000%	-	-	-
139234	Belleville Volunteer Fire	9,877	0.18545%	77,889	43,627	120,889
150324	Benton Volunteer Police	136	0.00255%	1,072	601	1,665
160034	Bentonville Volunteer Fire	915	0.01718%	7,216	4,042	11,199
160024	Bentonville Volunteer Police	1,416	0.02659%	11,166	6,254	17,331
162734	Bergman Volunteer Fire Association	5,617	0.10547%	44,295	24,810	68,749
170834	Berryville Volunteer Fire	9,971	0.18722%	78,630	44,042	122,040
170824	Berryville Volunteer Police	708	0.01329%	5,583	3,127	8,666
168634	Bethel Heights Volunteer Fire	7,127	0.13382%	56,203	31,480	87,231
168624	Bethel Heights Volunteer Police	755	0.01418%	5,954	3,335	9,241
169434	Bethesda Area Volunteer Fire	11,322	0.21258%	89,284	50,009	138,576
172434	Big Creek Volunteer Fire	8,567	0.16086%	67,558	37,840	104,856
164334	Bigelow Volunteer Fire	4,932	0.09260%	38,893	21,785	60,365
171634	Bigger-Reyno Volunteer Fire	12,667	0.23784%	99,890	55,950	155,038
173234	Biscoe Volunteer Fire	3,599	0.06758%	28,381	15,897	44,050
174034	Bismarck Fire Pro Association	7,204	0.13526%	56,810	31,820	88,173
175924	Black Rock Volunteer Police	708	0.01329%	5,583	3,127	8,666

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				7.00%	8.00%	6.00%
179124	Blytheville Volunteer Police	-	0.00000%	-	-	-
185634	Bonanza Volunteer Fire	13,600	0.25536%	107,248	60,071	166,457
189934	Bono FID Volunteer Fire	15,741	0.29556%	124,131	69,528	192,662
188024	Bono Volunteer Police	2,714	0.05096%	21,402	11,988	33,218
190234	Booneville Volunteer Fire	7,859	0.14756%	61,975	34,713	96,190
194534	Boston Mountain Volunteer Fire	14,962	0.28093%	117,988	66,087	183,127
199634	Bradford Volunteer Fire	13,411	0.25181%	105,757	59,236	164,144
199624	Bradford Volunteer Police	1,422	0.02670%	11,214	6,281	17,405
201134	Bradley County Rural Volunteer Fire	7,133	0.13393%	56,250	31,506	87,304
200334	Bradley Volunteer Fire	6,372	0.11964%	50,249	28,145	77,990
200324	Bradley Volunteer Police	2,100	0.03943%	16,560	9,276	25,703
209734	Brinkley Volunteer Fire	7,275	0.13660%	57,370	32,134	89,042
209724	Brinkley Volunteer Police	1,416	0.02659%	11,166	6,254	17,331
206234	Brookland Fire Protection District	20,508	0.38506%	161,723	90,584	251,008
212724	Brookland Volunteer Police	2,118	0.03977%	16,702	9,355	25,923
217834	Bruno Fire Protection District	12,656	0.23763%	99,803	55,902	154,903
219434	Bryant Volunteer Fire	-	0.00000%	-	-	-
219424	Bryant Volunteer Police	5,033	0.09450%	39,690	22,231	61,601
222434	Buena Vista Volunteer Fire	2,832	0.05317%	22,333	12,509	34,662
224034	Buford Volunteer Fire	13,830	0.25967%	109,061	61,087	169,272
228334	Bull Shoals Volunteer Fire	10,620	0.19940%	83,748	46,909	129,983
228324	Bull Shoals Volunteer Police	1,416	0.02659%	11,166	6,254	17,331
235634	Burnt Ridge Volunteer Fire	6,360	0.11942%	50,154	28,092	77,843
238034	Butterfield Volunteer Fire	19,830	0.37233%	156,377	87,589	242,709
258534	Cabot Volunteer Fire	5,635	0.10580%	44,437	24,890	68,970
268234	Caddo Valley Volunteer Fire	10,685	0.20062%	84,260	47,196	130,779
268224	Caddo Valley Volunteer Police	7,841	0.14722%	61,833	34,634	95,970
270434	Cairo Volunteer Fire	3,782	0.07101%	29,824	16,705	46,290
269034	Caldwell Volunteer Fire	15,216	0.28570%	119,991	67,209	186,236
273934	Calico Rock Volunteer Fire	12,809	0.24050%	101,010	56,577	156,776
276334	Calion Volunteer Fire	10,655	0.20006%	84,024	47,063	130,412
279834	Calvert Township Volunteer Fire	7,021	0.13183%	55,367	31,012	85,933
277134	Camden Volunteer Fire	2,832	0.05317%	22,333	12,509	34,662
285224	Cammack Village Volunteer Police	2,124	0.03988%	16,750	9,382	25,997
284434	Camp Volunteer Fire	7,127	0.13382%	56,203	31,480	87,231
286034	Cane Creek Volunteer Fire	7,788	0.14623%	61,415	34,400	95,321
287934	Capps-Batavia Volunteer Fire	12,850	0.24127%	101,333	56,758	157,277
288734	Caraway Volunteer Fire	11,948	0.22434%	94,220	52,774	146,237
298434	Carlisle Volunteer Fire	15,564	0.29223%	122,736	68,746	190,495
305034	Carthage Volunteer Fire	2,124	0.03988%	16,750	9,382	25,997
308534	Cash Volunteer Fire	2,832	0.05317%	22,333	12,509	34,662
309334	Cave City Volunteer Fire	18,284	0.34330%	144,185	80,760	223,787
309324	Cave City Volunteer Police	2,980	0.05595%	23,500	13,163	36,474
310734	Cave Springs Volunteer Fire	14,986	0.28138%	118,178	66,193	183,421
310724	Cave Springs Volunteer Police	2,850	0.05351%	22,475	12,588	34,883
316634	Center Grove Volunteer Fire	5,894	0.11067%	46,479	26,034	72,140
315834	Center Volunteer Fire	5,635	0.10580%	44,437	24,890	68,970
318234	Centerton Volunteer Fire	7,051	0.13239%	55,603	31,144	86,301
318224	Centerton Volunteer Police	3,552	0.06669%	28,011	15,689	43,475
319034	Central City Volunteer Fire	779	0.01463%	6,143	3,441	9,535
319024	Central City Volunteer Police	24	0.00045%	189	106	294
323934	Chambersville Volunteer Fire	4,248	0.07976%	33,499	18,763	51,993
327134	Charleston Volunteer Fire	10,720	0.20128%	84,536	47,350	131,207
330134	Charlotte Volunteer Fire	6,390	0.11998%	50,391	28,225	78,210
333634	Cherokee Village Volunteer Fire	236	0.00443%	1,861	1,042	2,889
333624	Cherokee Village Volunteer Police	4,938	0.09272%	38,940	21,811	60,439
332834	Cherry Hill Volunteer Fire	7,080	0.13294%	55,832	31,272	86,656
334434	Cherry Valley Volunteer Fire	4,956	0.09305%	39,082	21,891	60,659
334424	Cherry Valley Volunteer Police	59	0.00111%	465	261	722
338734	Chidester Volunteer Fire	7,882	0.14799%	62,156	34,815	96,472
339534	Chimes Volunteer Fire	9,853	0.18500%	77,699	43,521	120,596
341734	Choctaw Volunteer Fire	14,083	0.26442%	111,057	62,205	172,369



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				7.00%	8.00%	6.00%
344134	Cincinnati Volunteer Fire	7,841	0.14722%	61,833	34,634	95,970
348434	Clarendon Volunteer Fire	8,130	0.15265%	64,112	35,910	99,507
357334	Clarksville Volunteer Fire	15,198	0.28536%	119,849	67,130	186,016
357324	Clarksville Volunteer Police	-	0.00000%	-	-	-
368934	Clinton Volunteer Fire	17,010	0.31938%	134,138	75,133	208,194
375134	Coal Hill Volunteer Fire	7,080	0.13294%	55,832	31,272	86,656
375124	Coal Hill Volunteer Police	708	0.01329%	5,583	3,127	8,666
371934	Collegeville Volunteer Fire	15,806	0.29678%	124,644	69,815	193,457
374334	Colt Volunteer Fire	4,702	0.08829%	37,079	20,769	57,550
380834	Compton Volunteer Fire Assoc	7,764	0.14578%	61,226	34,294	95,027
383234	Conway County Volunteer Fire	115,050	2.16020%	907,265	508,192	1,408,146
379434	Cooterneck Volunteer Fire	7,776	0.14600%	61,320	34,347	95,174
386734	Cord Volunteer Fire	13,965	0.26221%	110,126	61,683	170,925
387534	Corning Volunteer Fire	13,989	0.26266%	110,315	61,789	171,218
397234	Cotter Volunteer Fire	3,847	0.07223%	30,337	16,992	47,085
397224	Cotter Volunteer Police	708	0.01329%	5,583	3,127	8,666
398034	Cotter/Gassville Rural Volunteer Fire	6,407	0.12030%	50,525	28,300	78,418
406534	Cotton Plant Volunteer Fire	2,124	0.03988%	16,750	9,382	25,997
406524	Cotton Plant Volunteer Police	30	0.00056%	237	133	367
407334	Cottonwood Rural Fire Assoc	9,853	0.18500%	77,699	43,521	120,596
408134	County Line Volunteer Fire Ass	9,947	0.18677%	78,441	43,936	121,746
411134	Cove Rural Volunteer Fire	7,139	0.13404%	56,297	31,533	87,378
417034	Crawfordsville Volunteer Fire	7,045	0.13228%	55,556	31,118	86,227
427834	Crossett Volunteer Fire	1,416	0.02659%	11,166	6,254	17,331
427824	Crossett Volunteer Police	1,387	0.02604%	10,938	6,126	16,976
425134	Crow Mountain Fire Protection District	14,372	0.26985%	113,336	63,481	175,906
428634	Crystal Fire Protection District	12,697	0.23840%	100,127	56,083	155,405
430834	Curtis Rural Volunteer Fire	2,083	0.03911%	16,426	9,201	25,495
433234	Dalton Volunteer Fire	9,912	0.18611%	78,165	43,781	121,318
434034	Damascus Volunteer Fire	5,723	0.10746%	45,131	25,279	70,047
446434	Danville Volunteer Fire	13,458	0.25269%	106,128	59,444	164,719
455334	Dardanelle Volunteer Fire	11,399	0.21403%	89,891	50,349	139,518
455324	Dardanelle Volunteer Police	295	0.00554%	2,326	1,303	3,611
476634	De Queen Volunteer Fire	14,785	0.27761%	116,592	65,305	180,961
463434	Deann Volunteer Fire	4,319	0.08109%	34,059	19,077	52,862
466934	Decatur Volunteer Fire	7,110	0.13350%	56,068	31,405	87,023
466924	Decatur Volunteer Police	4,956	0.09305%	39,082	21,891	60,659
468534	Deer Volunteer Fire	5,658	0.10624%	44,618	24,991	69,251
471534	Delaware Volunteer Fire	12,744	0.23928%	100,497	56,290	155,980
481234	Dermott Volunteer Fire	12,709	0.23863%	100,221	56,136	155,552
485534	Des Arc Volunteer Fire	11,393	0.21392%	89,844	50,323	139,445
485524	Des Arc Volunteer Police	4,248	0.07976%	33,499	18,763	51,993
487134	Desha Volunteer Fire	9,334	0.17526%	73,607	41,228	114,243
486334	Devalls Bluff Volunteer Fire	7,853	0.14745%	61,928	34,687	96,117
486324	Devalls Bluff Volunteer Police	643	0.01207%	5,071	2,840	7,870
496034	DeWitt Volunteer Fire	12,744	0.23928%	100,497	56,290	155,980
501034	Diaz Volunteer Fire	10,496	0.19707%	82,770	46,361	128,466
501024	Diaz Volunteer Police	2,124	0.03988%	16,750	9,382	25,997
502924	Dierks Volunteer Police	1,510	0.02835%	11,908	6,670	18,482
503734	District 7 Crawford Co. Volunt	8,579	0.16108%	67,653	37,893	105,003
504534	Dodd Mountain Volunteer Fire	7,753	0.14557%	61,139	34,245	94,893
516934	Dover Volunteer Fire	10,048	0.18866%	79,237	44,382	122,982
516924	Dover Volunteer Police	2,738	0.05141%	21,591	12,094	33,512
505334	Dumas Volunteer Fire	12,673	0.23795%	99,938	55,977	155,111
526634	Dyess Volunteer Fire	5,180	0.09726%	40,849	22,880	63,401
535534	Earle Volunteer Fire	9,003	0.16904%	70,996	39,766	110,192
536334	East Camden Volunteer Fire	9,151	0.17182%	72,164	40,420	112,004
537134	East End Fire Protection District	16,125	0.30277%	127,159	71,224	197,362
539834	East Pulaski County Volunteer Fire	3,629	0.06814%	28,618	16,029	44,417
546024	El Dorado Volunteer Police	-	0.00000%	-	-	-
540134	Elaine Volunteer Fire	10,762	0.20207%	84,868	47,536	131,721
556834	Elkins Volunteer Fire	14,656	0.27518%	115,575	64,736	179,382

**Arkansas Local Police and Fire Retirement System**  
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				7.00%	8.00%	6.00%
556824	Elkins Volunteer Police	2,089	0.03922%	16,474	9,227	25,568
561424	Elm Springs Volunteer Police	6,573	0.12342%	51,834	29,033	80,450
563034	Emmet Volunteer Fire	5,664	0.10635%	44,666	25,018	69,324
564934	EMP Rural Fire Association	12,661	0.23772%	99,843	55,924	154,964
565734	England Volunteer Fire	11,670	0.21912%	92,028	51,546	142,835
573834	Etowah Volunteer Fire	7,735	0.14523%	60,997	34,166	94,672
576234	Eudora Volunteer Fire	9,912	0.18611%	78,165	43,781	121,318
585134	Eureka Springs Volunteer Fire	13,546	0.25434%	106,822	59,833	165,796
585124	Eureka Springs Volunteer Police	5,794	0.10879%	45,691	25,592	70,916
581934	Evansville Volunteer Fire	7,027	0.13194%	55,414	31,038	86,007
587834	Evening Shade Volunteer Fire	6,443	0.12097%	50,809	28,459	78,859
592434	Faircrest Volunteer Fire	11,440	0.21480%	90,214	50,531	140,020
595934	Fairfield Bay Volunteer Fire	20,526	0.38540%	161,865	90,663	251,228
598334	Fairview Fire Protection District Volunteer 1	8,543	0.16040%	67,369	37,734	104,562
599134	Fairview Rural Fire District	5,664	0.10635%	44,666	25,018	69,324
604134	Farmington Volunteer Fire	14,939	0.28050%	117,807	65,986	182,846
604124	Farmington Volunteer Police	3,617	0.06791%	28,523	15,976	44,270
620334	Fifty Six Volunteer Fire	5,629	0.10569%	44,390	24,863	68,896
626234	Fire District #6 Crawford Co	6,254	0.11743%	49,318	27,624	76,546
625434	Fisher Volunteer Fire	9,222	0.17315%	72,723	40,734	112,873
630034	Flippin Volunteer Fire	9,865	0.18523%	77,794	43,574	120,743
630024	Flippin Volunteer Police	2,702	0.05073%	21,308	11,935	33,071
632734	Floral Volunteer Fire	3,044	0.05715%	24,005	13,445	37,257
634334	Fordyce Volunteer Fire	5,664	0.10635%	44,666	25,018	69,324
635134	Foreman Volunteer Fire	9,245	0.17359%	72,905	40,835	113,154
644034	Forrest City Volunteer Fire	4,260	0.07999%	33,594	18,816	52,140
644024	Forrest City Volunteer Police	3,546	0.06658%	27,963	15,663	43,401
654824	Fort Smith Volunteer Police	1,363	0.02559%	10,748	6,020	16,682
662934	Fox Volunteer Fire	10,555	0.19818%	83,235	46,621	129,188
664534	Frenchport Volunteer Fire	9,853	0.18500%	77,699	43,521	120,596
680734	Gallatin Volunteer Fire	6,449	0.12109%	50,856	28,485	78,932
683134	Garland Volunteer Fire	4,248	0.07976%	33,499	18,763	51,993
689034	Garnett Volunteer Fire	10,048	0.18866%	79,237	44,382	122,982
693934	Gassville Volunteer Fire	11,304	0.21225%	89,142	49,930	138,355
693924	Gassville Volunteer Police	2,154	0.04044%	16,986	9,514	26,364
704834	Gentry Volunteer Fire	17,553	0.32958%	138,421	77,532	214,840
704824	Gentry Volunteer Police	844	0.01585%	6,656	3,728	10,330
713734	Gillett Volunteer Fire	6,431	0.12075%	50,714	28,406	78,712
718834	Gillham Volunteer Fire	6,372	0.11964%	50,249	28,145	77,990
724234	Glenwood Volunteer Fire	12,579	0.23619%	99,196	55,561	153,961
724224	Glenwood Volunteer Police	4,832	0.09073%	38,104	21,343	59,141
727734	Goshen Fire Dist Assoc	13,818	0.25945%	108,967	61,034	169,125
726924	Goshen Volunteer Police	2,932	0.05505%	23,121	12,951	35,886
733134	Gosnell Volunteer Fire	15,570	0.29234%	122,783	68,773	190,569
736634	Gould Volunteer Fire	9,204	0.17282%	72,581	40,654	112,652
735834	Grady Volunteer Fire	12,673	0.23795%	99,938	55,977	155,111
739034	Gravel Ridge Fire Protection Dist.	14,868	0.27916%	117,247	65,672	181,977
737434	Gravette Volunteer Fire	22,231	0.41741%	175,311	98,194	272,096
737424	Gravette Volunteer Police	1,375	0.02582%	10,843	6,073	16,829
741234	Grayson Fire Assoc	3,511	0.06592%	27,687	15,508	42,973
743934	Green Forest Volunteer Fire	10,827	0.20329%	85,380	47,823	132,517
743924	Green Forest Volunteer Police	-	0.00000%	-	-	-
744734	Greenbrier Volunteer Fire	14,190	0.26643%	111,900	62,677	173,678
746324	Greenland Volunteer Police	708	0.01329%	5,583	3,127	8,666
749834	Greenwood Rural Volunteer Fire	13,523	0.25391%	106,640	59,731	165,515
747134	Greenwood Volunteer Fire	21,665	0.40679%	170,847	95,694	265,169
747139	Greenwood Volunteer Fire	9,920	0.18626%	78,228	43,817	121,416
747124	Greenwood Volunteer Police	-	0.00000%	-	-	-
754434	Greers Ferry Volunteer Fire	16,992	0.31904%	133,997	75,054	207,973
763334	Grover Township Volunteer Fire	10,750	0.20184%	84,773	47,483	131,575
773034	Grubbs Volunteer Fire	12,738	0.23917%	100,450	56,264	155,907
770634	Gum Springs Volunteer Fire	11,263	0.21148%	88,818	49,749	137,853

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774934	Gurdon Volunteer Fire	8,732	0.16395%	68,859	38,569	106,875
775734	Guy Community Volunteer Fire	8,567	0.16086%	67,558	37,840	104,856
776534	Hackett Volunteer Fire	14,927	0.28027%	117,712	65,933	182,699
776524	Hackett Volunteer Police	755	0.01418%	5,954	3,335	9,241
784634	Hagarville RFD #3	10,561	0.19830%	83,283	46,648	129,261
788934	Halley Volunteer Fire	6,396	0.12009%	50,438	28,251	78,284
793534	Hamburg Volunteer Fire	14,461	0.27152%	114,037	63,874	176,995
804434	Hampton Volunteer Fire	7,092	0.13316%	55,927	31,325	86,802
804424	Hampton Volunteer Police	-	0.00000%	-	-	-
807934	Hand Cove Fire Prot District	13,487	0.25323%	106,357	59,572	165,074
812534	Hardin Volunteer Fire	3,493	0.06559%	27,545	15,429	42,753
813334	Hardy Volunteer Fire	11,222	0.21071%	88,495	49,568	137,352
813324	Hardy Volunteer Police	1,316	0.02471%	10,378	5,813	16,107
814134	Harmon Volunteer Fire	8,567	0.16086%	67,558	37,840	104,856
816834	Harrell Volunteer Fire	10,237	0.19221%	80,728	45,217	125,296
823034	Harrisburg Volunteer Fire	10,591	0.19886%	83,519	46,780	129,628
823024	Harrisburg Volunteer Police	-	0.00000%	-	-	-
834634	Harrison Volunteer Fire	4,065	0.07633%	32,056	17,955	49,754
834624	Harrison Volunteer Police	4,956	0.09305%	39,082	21,891	60,659
843534	Hartford Volunteer Fire	13,305	0.24982%	104,921	58,768	162,846
843524	Hartford Volunteer Police	679	0.01275%	5,354	2,999	8,311
847834	Haskell Volunteer Fire	11,269	0.21159%	88,866	49,775	137,927
847824	Haskell Volunteer Police	2,785	0.05229%	21,962	12,301	34,087
849434	Hatfield Volunteer Fire	8,113	0.15233%	63,978	35,835	99,299
853234	Hazen Volunteer Fire	13,428	0.25213%	105,891	59,312	164,352
862134	Heber Springs Volunteer Fire	16,284	0.30575%	128,413	71,926	199,308
865624	Hector Volunteer Police	1,469	0.02758%	11,584	6,489	17,980
864834	Helena-West Helena Volunteer Fire	5,003	0.09394%	39,453	22,098	61,234
864824	Helena-West Helena Volunteer Police	5,534	0.10391%	43,640	24,444	67,733
875334	Hensley Volunteer Fire	8,998	0.16895%	70,957	39,744	110,131
866434	Hermitage Volunteer Fire	6,295	0.11820%	49,641	27,805	77,048
866424	Hermitage Volunteer Police	1,434	0.02693%	11,308	6,334	17,551
882634	Hickory Creek Volunteer Fire	5,611	0.10535%	44,248	24,784	68,676
883434	Hickory Ridge Volunteer Fire	11,328	0.21270%	89,331	50,036	138,649
884234	Higginson Volunteer Fire	7,646	0.14356%	60,295	33,772	93,583
884239	Higginson Volunteer Fire	4,118	0.07732%	32,474	18,189	50,402
884224	Higginson Volunteer Police	2,549	0.04786%	20,101	11,259	31,198
884229	Higginson Volunteer Police	1,243	0.02334%	9,802	5,490	15,214
885034	Highfill Volunteer Fire	17,836	0.33489%	140,652	78,782	218,304
885024	Highfill Volunteer Police	5,092	0.09561%	40,155	22,491	62,323
890734	Highland Volunteer Fire	9,228	0.17327%	72,771	40,760	112,946
890724	Highland Volunteer Police	2,885	0.05417%	22,751	12,743	35,311
887734	Highway 15 South Volunteer Fir	14,243	0.26743%	112,318	62,911	174,327
889334	Highway 286 East Volunteer Fire	13,405	0.25169%	105,710	59,210	164,070
991134	Highway 70 West FPA	18,998	0.35671%	149,816	83,914	232,526
954734	Highway 94 East Volunteer Fire	7,086	0.13305%	55,879	31,299	86,729
886934	Hilltop Fire District# 51	12,726	0.23895%	100,355	56,211	155,760
888534	Hilltop Volunteer Fire	12,001	0.22533%	94,638	53,008	146,886
900834	Holiday Island Volunteer Fire	9,947	0.18677%	78,441	43,936	121,746
891534	Holland Volunteer Fire	11,918	0.22377%	93,984	52,642	145,870
893134	Hollis Volunteer Fire	8,531	0.16018%	67,274	37,681	104,415
892334	Holly Grove Volunteer Fire	7,788	0.14623%	61,415	34,400	95,321
892324	Holly Grove Volunteer Police	761	0.01429%	6,001	3,361	9,314
901634	Hon Volunteer Fire	4,319	0.08109%	34,059	19,077	52,862
902434	Hope Volunteer Fire	2,124	0.03988%	16,750	9,382	25,997
903234	Hopewell Fire District	2,124	0.03988%	16,750	9,382	25,997
906734	Horatio Volunteer Fire	13,617	0.25568%	107,382	60,146	166,665
908334	Horseshoe Lake Volunteer Fire	9,204	0.17282%	72,581	40,654	112,652
921034	Hot Springs Village Volunteer	15,582	0.29257%	122,877	68,826	190,716
932634	Hoxie Volunteer Fire	13,322	0.25014%	105,055	58,843	163,055
932624	Hoxie Volunteer Police	1,416	0.02659%	11,166	6,254	17,331
941534	Hughes Volunteer Fire	9,977	0.18733%	78,677	44,068	122,113

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941524	Hughes Volunteer Police	1,947	0.03656%	15,354	8,600	23,830
951234	Humphrey Volunteer Fire	4,567	0.08575%	36,015	20,172	55,898
951224	Humphrey Volunteer Police	-	0.00000%	-	-	-
971734	Huntington Volunteer Fire	7,033	0.13205%	55,461	31,065	86,080
971724	Huntington Volunteer Police	-	0.00000%	-	-	-
962834	Huntsville Volunteer Fire	12,815	0.24062%	101,057	56,604	156,849
962824	Huntsville Volunteer Police	4,991	0.09371%	39,358	22,045	61,087
981434	Huttig Volunteer Fire	9,340	0.17537%	73,654	41,255	114,317
1001434	Imboden Volunteer Fire	9,387	0.17625%	74,025	41,462	114,892
1003034	Inspiration Point Rural Fire Protection Distr	5,989	0.11245%	47,228	26,453	73,302
1006534	Ione Community Fire	5,534	0.10391%	43,640	24,444	67,733
1031634	Jasper Volunteer Fire	3,894	0.07311%	30,708	17,200	47,661
1039134	Johnson Area Volunteer Fire	661	0.01241%	5,213	2,920	8,090
1030834	Johnson County Rfd #1	8,337	0.15654%	65,744	36,825	102,041
1032434	Johnson County Rfd #2	6,272	0.11776%	49,460	27,703	76,766
1034034	Johnson County Rfd #4	5,723	0.10746%	45,131	25,279	70,047
1035934	Johnson County Rfd #5	9,098	0.17083%	71,746	40,186	111,355
1037534	Johnson County Rfd #7	7,080	0.13294%	55,832	31,272	86,656
1041334	Johnson County Rfd #8	13,552	0.25445%	106,869	59,859	165,870
1038334	Johnson Volunteer Fire	12,762	0.23962%	100,639	56,370	156,200
1038324	Johnson Volunteer Police	-	0.00000%	-	-	-
1040534	Joiner Volunteer Fire	7,257	0.13626%	57,228	32,054	88,822
1050224	Jonesboro Volunteer Police	708	0.01329%	5,583	3,127	8,666
1052934	Joplin Volunteer Fire	11,275	0.21170%	88,913	49,802	138,000
1058834	Judsonia Volunteer Fire	9,269	0.17404%	73,094	40,941	113,448
1058824	Judsonia Volunteer Police	2,065	0.03877%	16,284	9,121	25,275
1061834	Junction City Volunteer Fire	9,912	0.18611%	78,165	43,781	121,318
1061824	Junction City Volunteer Police	708	0.01329%	5,583	3,127	8,666
1070734	Keiser Volunteer Fire	6,372	0.11964%	50,249	28,145	77,990
1080434	Kensett Volunteer Fire	9,912	0.18611%	78,165	43,781	121,318
1080424	Kensett Volunteer Police	3,516	0.06602%	27,727	15,530	43,034
1081234	Keo Volunteer Fire	5,015	0.09416%	39,548	22,151	61,381
1085534	Knoxville Volunteer Fire	4,230	0.07942%	33,357	18,684	51,773
1087134	Krooked Kreek Volunteer Fire	15,517	0.29135%	122,365	68,539	189,920
1100234	Lake City Volunteer Fire	13,523	0.25391%	106,640	59,731	165,515
1104034	Lake Hamilton Fire Protection District	12,862	0.24150%	101,428	56,811	157,424
1103734	Lake Hamilton Volunteer Fire	773	0.01451%	6,096	3,414	9,461
1106134	Lake Maumelle Area RFD	19,966	0.37488%	157,449	88,190	244,374
1120734	Lake Village Volunteer Fire	12,868	0.24161%	101,475	56,838	157,498
1111824	Lakeview Volunteer Police	2,130	0.03999%	16,797	9,408	26,070
1086334	Lamar Volunteer Fire	10,608	0.19918%	83,653	46,856	129,837
1126634	Landis Volunteer Fire	7,210	0.13538%	56,857	31,847	88,247
1130434	Lavaca Volunteer Fire	9,239	0.17347%	72,857	40,809	113,081
1130424	Lavaca Volunteer Police	3,481	0.06536%	27,451	15,376	42,606
1132034	Lawson-Urbana Volunteer Fire	8,496	0.15952%	66,998	37,527	103,987
1133934	Lazy Acres Volunteer Fire	4,248	0.07976%	33,499	18,763	51,993
1140134	Leachville Volunteer Fire	14,231	0.26720%	112,224	62,858	174,180
1140124	Leachville Volunteer Police	-	0.00000%	-	-	-
1143634	Lead Hill Volunteer Fire	9,169	0.17216%	72,305	40,500	112,224
1150934	Lepanto Volunteer Fire	15,458	0.29024%	121,900	68,278	189,198
1151734	Leslie Volunteer Fire	7,853	0.14745%	61,928	34,687	96,117
1152534	Lewisville Volunteer Fire	12,821	0.24073%	101,105	56,630	156,923
1153334	Liberty Volunteer Fire	12,951	0.24317%	102,130	57,205	158,514
1161434	Lincoln Volunteer Fire	11,322	0.21258%	89,284	50,009	138,576
1161424	Lincoln Volunteer Police	354	0.00665%	2,792	1,564	4,333
1164934	Linwood-Moscow Volunteer Fire	9,293	0.17449%	73,283	41,047	113,742
1157634	Little Flock Volunteer Fire	11,310	0.21236%	89,189	49,956	138,429
1157624	Little Flock Volunteer Police	1,481	0.02781%	11,679	6,542	18,127
1170334	Lockesburg Volunteer Fire	14,844	0.27871%	117,058	65,566	181,683
1175434	London Rural Volunteer Fire	14,278	0.26809%	112,594	63,066	174,755
1176234	Lone Rock Volunteer Fire	6,372	0.11964%	50,249	28,145	77,990
1180034	Lonoke Volunteer Fire	16,255	0.30521%	128,185	71,798	198,953

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1180024	Lonoke Volunteer Police	-	0.00000%	-	-	-
1185134	Louann Volunteer Fire	7,080	0.13294%	55,832	31,272	86,656
1190834	Lowell Volunteer Fire	2,018	0.03789%	15,914	8,914	24,699
1190824	Lowell Volunteer Police	2,832	0.05317%	22,333	12,509	34,662
1195934	Luxora Volunteer Fire	7,145	0.13416%	56,344	31,559	87,451
1199134	Lynne Volunteer Fire	10,567	0.19841%	83,330	46,674	129,335
1209234	Magazine Volunteer Fire	2,791	0.05240%	22,009	12,328	34,160
1218134	Magnolia Volunteer Fire	4,997	0.09382%	39,406	22,072	61,161
1218124	Magnolia Volunteer Police	8,390	0.15753%	66,162	37,059	102,689
1229734	Malvern Volunteer Fire	5,682	0.10669%	44,807	25,097	69,545
1239434	Mammoth Spring Volunteer Fire	16,119	0.30265%	127,112	71,198	197,288
1248334	Manila Volunteer Fire	14,367	0.26976%	113,296	63,459	175,845
1248324	Manila Volunteer Police	-	0.00000%	-	-	-
1258034	Mansfield Volunteer Fire	8,360	0.15697%	65,926	36,926	102,322
1258024	Mansfield Volunteer Police	-	0.00000%	-	-	-
1263734	Marble Volunteer Fire	4,224	0.07931%	33,310	18,657	51,700
1268834	Marianna Volunteer Fire	11,310	0.21236%	89,189	49,956	138,429
1268824	Marianna Volunteer Police	18	0.00034%	142	80	220
1278534	Marion Volunteer Fire	20,756	0.38972%	163,679	91,679	254,043
1278524	Marion Volunteer Police	5,741	0.10779%	45,273	25,358	70,267
1288234	Marked Tree Volunteer Fire	15,128	0.28405%	119,297	66,820	185,159
1297134	Marmaduke Volunteer Fire	13,417	0.25192%	105,805	59,263	164,217
1297124	Marmaduke Volunteer Police	2,142	0.04022%	16,892	9,461	26,217
1305634	Marshall Volunteer Fire	12,685	0.23818%	100,032	56,030	155,258
1305624	Marshall Volunteer Police	1,416	0.02659%	11,166	6,254	17,331
1308034	Marvell Volunteer Fire	13,499	0.25346%	106,451	59,625	165,221
1308024	Marvell Volunteer Police	1,375	0.02582%	10,843	6,073	16,829
1318834	Maumelle Volunteer Fire	7,788	0.14623%	61,415	34,400	95,321
1324234	Mayflower Volunteer Fire	12,744	0.23928%	100,497	56,290	155,980
1324224	Mayflower Volunteer Police	3,505	0.06581%	27,640	15,482	42,899
1326934	Maynard Volunteer Fire	8,496	0.15952%	66,998	37,527	103,987
1328534	McCrory Volunteer Fire	16,373	0.30742%	129,115	72,320	200,397
1328524	McCrory Volunteer Police	708	0.01329%	5,583	3,127	8,666
1338234	McGehee Volunteer Fire	15,576	0.29246%	122,830	68,799	190,642
1338224	McGehee Volunteer Police	-	0.00000%	-	-	-
1347134	McNeil Volunteer Fire	7,871	0.14779%	62,070	34,766	96,337
1358734	McRae Volunteer Fire	5,900	0.11078%	46,527	26,060	72,213
1358724	McRae Volunteer Police	-	0.00000%	-	-	-
1368434	Melbourne Volunteer Fire	11,989	0.22511%	94,544	52,955	146,739
1371434	Melrose Volunteer Fire	7,080	0.13294%	55,832	31,272	86,656
1377334	Mena Volunteer Fire	14,148	0.26565%	111,569	62,492	173,164
1384634	Midland Volunteer Fire	5,263	0.09882%	41,503	23,247	64,416
1388934	Mineral Springs Volunteer Fire	10,573	0.19852%	83,377	46,701	129,408
1398634	Monette Volunteer Fire	14,290	0.26831%	112,689	63,119	174,902
1408734	Monticello Volunteer Fire	8,484	0.15930%	66,904	37,474	103,840
1418434	Montrose Volunteer Fire	4,909	0.09217%	38,712	21,683	60,084
1421434	Morning Star FPA	14,750	0.27695%	116,316	65,151	180,533
1422234	Morning Star Volunteer Fire	4,962	0.09317%	39,130	21,917	60,732
1425734	Moro Volunteer Fire	3,540	0.06647%	27,916	15,636	43,328
1427334	Morrilton Volunteer Fire	20,473	0.38440%	161,447	90,429	250,579
1430334	Morrow Volunteer Fire	8,673	0.16285%	68,394	38,309	106,153
1433834	Mount Holly Volunteer Fire	10,803	0.20284%	85,191	47,717	132,223
1448634	Mount Ida Volunteer Fire	13,511	0.25368%	106,546	59,678	165,368
1438934	Mountain Home Volunteer Fire	7,033	0.13205%	55,461	31,065	86,080
1438924	Mountain Home Volunteer Police	3,611	0.06780%	28,476	15,950	44,197
1447824	Mountain Pine Volunteer Police	2,095	0.03934%	16,521	9,254	25,642
1452434	Mountain View Volunteer Fire	19,199	0.36048%	151,401	84,802	234,986
1452424	Mountain View Volunteer Police	2,749	0.05162%	21,678	12,142	33,646
1436234	Mountainburg Volunteer Fire	21,972	0.41255%	173,268	97,050	268,926
1436224	Mountainburg Volunteer Police	4,136	0.07766%	32,616	18,269	50,623
1449434	Mt Judea Area Volunteer Fire	16,390	0.30774%	129,249	72,395	200,605
1457534	Mulberry Volunteer Fire	17,777	0.33378%	140,187	78,521	217,581

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				7.00%	8.00%	6.00%
1467234	Murfreesboro Volunteer Fire	9,888	0.18566%	77,975	43,675	121,024
1487734	Nashville Volunteer Fire	13,723	0.25767%	108,218	60,615	167,963
1490734	Natural Dam Volunteer Fire	2,832	0.05317%	22,333	12,509	34,662
1493134	New Blaine Rural Volunteer Fir	12,785	0.24005%	100,821	56,471	156,482
1497434	Newark Volunteer Fire	12,136	0.22787%	95,703	53,605	148,538
1506734	Newport Volunteer Fire	7,729	0.14512%	60,950	34,139	94,599
1506724	Newport Volunteer Police	708	0.01329%	5,583	3,127	8,666
1508334	Nimrod/Aplin Volunteer Fire	6,372	0.11964%	50,249	28,145	77,990
1509134	Nob Hill Volunteer Fire	11,989	0.22511%	94,544	52,955	146,739
1516429	Norfolk Volunteer Police	948	0.01780%	7,476	4,187	11,603
1515634	Norman Volunteer Fire	5,664	0.10635%	44,666	25,018	69,324
1517234	Norphlet Volunteer Fire	11,328	0.21270%	89,331	50,036	138,649
1517224	Norphlet Volunteer Police	1,416	0.02659%	11,166	6,254	17,331
1525334	North Crossett Volunteer Fire	12,036	0.22599%	94,914	53,163	147,315
1540734	North Pulaski FPD	24,025	0.45110%	189,458	106,118	294,054
1522934	Northeast Benton Co.	27,400	0.51447%	216,073	121,026	335,362
1528834	Northeast Greene County Fire District	15,405	0.28925%	121,482	68,044	188,549
1524534	Northeast Lakeside Volunteer Fire	9,942	0.18667%	78,401	43,914	121,685
1526134	Northeast Saline County Fire	2,997	0.05627%	23,634	13,238	36,682
1531834	Northside Volunteer Fire	6,372	0.11964%	50,249	28,145	77,990
1529634	Northside Volunteer Fire	15,010	0.28183%	118,367	66,299	183,715
1547434	Oak Grove Fire Protection Dist. #25	9,989	0.18756%	78,772	44,121	122,260
1546634	Oak Grove Volunteer Fire	5,021	0.09428%	39,595	22,178	61,454
1520234	Oil Trough Volunteer Fire	11,942	0.22422%	94,173	52,748	146,164
1555534	Ola Volunteer Fire	7,788	0.14623%	61,415	34,400	95,321
1555524	Ola Volunteer Police	755	0.01418%	5,954	3,335	9,241
1566034	Oppelo Volunteer Fire	13,163	0.24715%	103,802	58,141	161,108
1566024	Oppelo Volunteer Police	35	0.00066%	276	155	428
1576834	Osceola Volunteer Fire	3,540	0.06647%	27,916	15,636	43,328
1576824	Osceola Volunteer Police	4,248	0.07976%	33,499	18,763	51,993
1579234	Ouachita Co FD #1	10,301	0.19341%	81,232	45,500	126,079
1582234	Oxley Volunteer Fire	5,664	0.10635%	44,666	25,018	69,324
1585734	Ozark Volunteer Fire	11,434	0.21469%	90,167	50,504	139,946
1585724	Ozark Volunteer Police	4,885	0.09172%	38,522	21,577	59,790
1599734	Pangburn Volunteer Fire	16,420	0.30830%	129,486	72,527	200,972
1599724	Pangburn Volunteer Police	708	0.01329%	5,583	3,127	8,666
1616034	Paragould Volunteer Fire	6,366	0.11953%	50,201	28,119	77,917
1616024	Paragould Volunteer Police	5,015	0.09416%	39,548	22,151	61,381
1624134	Paris Volunteer Fire	12,036	0.22599%	94,914	53,163	147,315
1626834	Parkin Volunteer Fire	8,514	0.15986%	67,140	37,606	104,207
1617934	Parks Volunteer Fire	-	0.00000%	-	-	-
1619534	Parthenon Volunteer Fire	6,331	0.11887%	49,925	27,964	77,488
1623334	Patterson Volunteer Fire	8,561	0.16074%	67,511	37,814	104,782
1623324	Patterson Volunteer Police	1,375	0.02582%	10,843	6,073	16,829
1627634	Pea Ridge Volunteer Fire	25,488	0.47857%	200,995	112,581	311,960
1627624	Pea Ridge Volunteer Police	696	0.01307%	5,489	3,074	8,519
1629234	Peel Volunteer Fire & Rescue	10,042	0.18855%	79,190	44,356	122,909
1628424	Perla Volunteer Police	-	0.00000%	-	-	-
1631434	Perryville Volunteer Fire	9,204	0.17282%	72,581	40,654	112,652
1633034	Philadelphia Volunteer Fire	11,995	0.22522%	94,591	52,982	146,813
1635734	Piggott Volunteer Fire	15,588	0.29268%	122,925	68,852	190,789
1646224	Pine Bluff Volunteer Police	4,248	0.07976%	33,499	18,763	51,993
1648934	Pine Ridge Volunteer Fire	3,540	0.06647%	27,916	15,636	43,328
1649734	Pine Village Volunteer Fire	6,543	0.12285%	51,597	28,900	80,083
1651934	Pineville Volunteer Fire	17,783	0.33390%	140,234	78,548	217,655
1652734	Piney Point Volunteer Fire	7,434	0.13958%	58,623	32,836	90,988
1657834	Plainview Volunteer Fire	13,417	0.25192%	105,805	59,263	164,217
1644634	Pleasant Plains Volunteer Fire	12,083	0.22687%	95,285	53,371	147,890
1655134	Plumerville Volunteer Fire	8,496	0.15952%	66,998	37,527	103,987
1665934	Pocahontas Volunteer Fire	11,358	0.21326%	89,568	50,168	139,016
1665924	Pocahontas Volunteer Police	3,688	0.06925%	29,083	16,290	45,139
1667534	Ponca Volunteer Fire	5,003	0.09394%	39,453	22,098	61,234

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1671334	Portland Volunteer Fire	3,540	0.06647%	27,916	15,636	43,328
1668334	Pottsville Volunteer Fire	12,774	0.23985%	100,734	56,423	156,347
1668324	Pottsville Volunteer Police	2,803	0.05263%	22,104	12,381	34,307
1675634	Prairie Grove Volunteer Fire	16,426	0.30842%	129,533	72,554	201,046
1675624	Prairie Grove Volunteer Police	2,124	0.03988%	16,750	9,382	25,997
1679934	Prescott Volunteer Fire	7,788	0.14623%	61,415	34,400	95,321
1685334	Pulaski Co Volunteer Fire	8,496	0.15952%	66,998	37,527	103,987
1691834	Pyatt Rural Fire & Def Assoc	9,298	0.17458%	73,323	41,069	113,803
1692634	Quail Creek Volunteer Fire	2,195	0.04121%	17,309	9,695	26,866
1695034	Ravenden Volunteer Fire	6,573	0.12342%	51,834	29,033	80,450
1704334	Rector Volunteer Fire	15,582	0.29257%	122,877	68,826	190,716
1704324	Rector Volunteer Police	2,089	0.03922%	16,474	9,227	25,568
1713234	Redfield Volunteer Fire	17,777	0.33378%	140,187	78,521	217,581
1713224	Redfield Volunteer Police	1,416	0.02659%	11,166	6,254	17,331
1715934	Richwood Volunteer Fire	4,938	0.09272%	38,940	21,811	60,439
1714034	Rison Volunteer Fire	11,558	0.21701%	91,145	51,052	141,464
1716734	Riverdale Volunteer Fire	4,879	0.09161%	38,475	21,551	59,716
1721334	Rockport Volunteer Fire	8,567	0.16086%	67,558	37,840	104,856
1724824	Rogers Volunteer Police	661	0.01241%	5,213	2,920	8,090
1726434	Rondo Volunteer Fire	1,481	0.02781%	11,679	6,542	18,127
1729934	Rose Bud Volunteer Fire	14,868	0.27916%	117,247	65,672	181,977
1730234	Ross Van Ness - Wellford Volunteer Fire	12,667	0.23784%	99,890	55,950	155,038
1727234	Round Mountain Volunteer Fire	15,659	0.29402%	123,485	69,166	191,658
1731034	Ruddell Hill Volunteer Fire	6,348	0.11919%	50,059	28,039	77,696
1728034	Rudd's Crossing Volunteer Fire	7,080	0.13294%	55,832	31,272	86,656
1732934	Russell Volunteer Fire	7,770	0.14589%	61,273	34,320	95,101
1753134	Salem Volunteer Fire	16,284	0.30575%	128,413	71,926	199,308
1753124	Salem Volunteer Police	-	0.00000%	-	-	-
1755834	Salem-Saline County Volunteer	19,954	0.37466%	157,354	88,137	244,227
1757434	Saratoga Volunteer Fire	1,416	0.02659%	11,166	6,254	17,331
1758234	Sardis Fire Protection Distric	11,198	0.21026%	88,306	49,462	137,058
1760434	Scotland Area Fire & Emergency	12,744	0.23928%	100,497	56,290	155,980
1761234	Scott Volunteer Fire	6,396	0.12009%	50,438	28,251	78,284
1762034	Scranton Rural Volunteer Fire	12,036	0.22599%	94,914	53,163	147,315
1797334	SE Jefferson Co Volunteer Fire	6,425	0.12064%	50,667	28,379	78,639
1763934	Searcy Volunteer Fire	1,416	0.02659%	11,166	6,254	17,331
1763924	Searcy Volunteer Police	6,248	0.11731%	49,271	27,597	76,472
1764734	Sedgwick Fire Improvement Dist	5,003	0.09394%	39,453	22,098	61,234
1769834	Shady Grove Fire & Rescue	6,372	0.11964%	50,249	28,145	77,990
1766334	Shannon Hills Volunteer Fire	10,006	0.18787%	78,906	44,197	122,468
1765524	Shannon Hills Volunteer Police	3,528	0.06624%	27,821	15,583	43,181
1767134	Shaw Volunteer Fire Protection	10,561	0.19830%	83,283	46,648	129,261
1774434	Sheridan Volunteer Fire	22,426	0.42107%	176,848	99,056	274,483
1783334	Siloam Springs Volunteer Fire	2,956	0.05550%	23,311	13,057	36,180
1783324	Siloam Springs Volunteer Police	-	0.00000%	-	-	-
1788434	Sixth District Volunteer Fire	17,311	0.32503%	136,512	76,463	211,878
1793034	Smackover Volunteer Fire	12,827	0.24084%	101,152	56,657	156,996
1793024	Smackover Volunteer Police	708	0.01329%	5,583	3,127	8,666
1792234	Smyrna Volunteer Fire	4,325	0.08121%	34,106	19,104	52,936
1794934	Snowball Volunteer Fire	8,520	0.15997%	67,188	37,633	104,280
1795734	South Carroll Co Fire Assoc	11,328	0.21270%	89,331	50,036	138,649
1802334	South Greene County Volunteer Fire	11,824	0.22201%	93,242	52,227	144,720
1800734	South Mountain Volunteer Fire	6,372	0.11964%	50,249	28,145	77,990
1796534	Southbend Volunteer Fire	17,706	0.33245%	139,627	78,207	216,712
1805834	Southridge Volunteer Fire	12,744	0.23928%	100,497	56,290	155,980
1801534	Southside Volunteer Fire	18,337	0.34430%	144,603	80,995	224,436
1798134	Sparkman Volunteer Fire	9,121	0.17126%	71,927	40,287	111,636
1798124	Sparkman Volunteer Police	2,100	0.03943%	16,560	9,276	25,703
1833334	St. Francis Volunteer Fire	2,873	0.05394%	22,656	12,690	35,164
1813934	Stamps Volunteer Fire	13,470	0.25291%	106,223	59,497	164,866
1824434	Star City Volunteer Fire	13,387	0.25136%	105,568	59,130	163,850
1824424	Star City Volunteer Police	708	0.01329%	5,583	3,127	8,666

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1828734	Stephens Volunteer Fire	9,204	0.17282%	72,581	40,654	112,652
1837634	Strawberry Volunteer Fire	10,591	0.19886%	83,519	46,780	129,628
1839234	Strickler Volunteer Fire	5,664	0.10635%	44,666	25,018	69,324
1843034	Strong Volunteer Fire	13,452	0.25258%	106,081	59,418	164,646
1854634	Stuttgart Volunteer Fire	2,767	0.05195%	21,820	12,222	33,867
1872434	Sulphur Rock Area Volunteer Fire	625	0.01174%	4,929	2,761	7,650
1873234	Sulphur Springs Volunteer Fire	4,248	0.07976%	33,499	18,763	51,993
1873224	Sulphur Springs Volunteer Police	71	0.00133%	560	314	869
1874034	Summit Volunteer Fire	10,726	0.20139%	84,584	47,377	131,281
1877534	Sunnyland Rural Volunteer Fire	8,496	0.15952%	66,998	37,527	103,987
1878334	Sunset Rural Volunteer Fire	6,354	0.11930%	50,107	28,066	77,770
1880534	Sweet Home Volunteer Fire	-	0.00000%	-	-	-
1879134	Swifton Volunteer Fire	10,585	0.19875%	83,472	46,754	129,555
1879124	Swifton Volunteer Police	124	0.00233%	978	548	1,518
1882134	Taylor Volunteer Fire	6,331	0.11887%	49,925	27,964	77,488
1892924	Texarkana Volunteer Police	708	0.01329%	5,583	3,127	8,666
1895334	Thornton Volunteer Fire	9,198	0.17270%	72,534	40,628	112,579
1903834	Tillar Volunteer Fire	9,947	0.18677%	78,441	43,936	121,746
1904834	Timbo Volunteer Fire	14,160	0.26587%	111,664	62,545	173,311
1906234	Tinsman Volunteer Fire	2,832	0.05317%	22,333	12,509	34,662
1909734	Tontitown Area Volunteer Fire	15,588	0.29268%	122,925	68,852	190,789
1908934	Tontitown Volunteer Fire	-	0.00000%	-	-	-
1908924	Tontitown Volunteer Police	7,759	0.14568%	61,186	34,272	94,966
1831734	Town of St. Charles Volunteer	7,080	0.13294%	55,832	31,272	86,656
1912734	Tracy Area Volunteer Fire	11,428	0.21457%	90,120	50,478	139,873
1922434	Trumann Volunteer Fire	9,894	0.18577%	78,023	43,702	121,098
1922424	Trumann Volunteer Police	2,124	0.03988%	16,750	9,382	25,997
1931334	Tuckerman Volunteer Fire	13,936	0.26166%	109,897	61,555	170,570
1931324	Tuckerman Volunteer Police	2,832	0.05317%	22,333	12,509	34,662
1932134	Tull Fire & Rescue	6,372	0.11964%	50,249	28,145	77,990
1935634	Turrell Volunteer Fire	2,124	0.03988%	16,750	9,382	25,997
1936434	Turtle Creek Volunteer Fire	14,260	0.26775%	112,452	62,986	174,535
1937234	Tyronza Volunteer Fire	11,535	0.21658%	90,963	50,950	141,183
1937224	Tyronza Volunteer Police	2,159	0.04054%	17,026	9,536	26,425
1938034	Umpire Volunteer Fire	5,558	0.10436%	43,830	24,550	68,027
1939934	Valley Springs Volunteer Fire	12,614	0.23684%	99,472	55,716	154,389
1941024	Van Buren Volunteer Police	2,867	0.05383%	22,609	12,664	35,091
1942934	Vandervoort Rural Volunteer Fire	8,478	0.15918%	66,856	37,447	103,766
1944534	Velvet Ridge Fire Protection District	9,204	0.17282%	72,581	40,654	112,652
1952634	Vilonia Volunteer Fire	13,576	0.25491%	107,058	59,965	166,163
1952624	Vilonia Volunteer Police	1,381	0.02593%	10,890	6,100	16,903
1961534	Viola Volunteer Fire	7,717	0.14490%	60,855	34,086	94,452
1982834	Wabaseka Volunteer Fire	4,248	0.07976%	33,499	18,763	51,993
1991734	Waldo Volunteer Fire	2,053	0.03855%	16,190	9,068	25,128
1991724	Waldo Volunteer Police	714	0.01341%	5,631	3,154	8,739
2002834	Waldron Volunteer Fire	12,838	0.24105%	101,239	56,705	157,131
2011734	Walnut Ridge Volunteer Fire	9,074	0.17037%	71,556	40,080	111,061
2011724	Walnut Ridge Volunteer Police	3,410	0.06403%	26,891	15,062	41,737
2016834	Ward Volunteer Fire	7,192	0.13504%	56,715	31,767	88,026
2016824	Ward Volunteer Police	3,033	0.05695%	23,918	13,397	37,122
2021434	Warren Volunteer Fire	21,824	0.40977%	172,101	96,397	267,115
2031134	Washington Volunteer Fire	3,263	0.06127%	25,732	14,413	39,937
2034634	Water Valley Volunteer Fire	10,561	0.19830%	83,283	46,648	129,261
2035434	Watson Chapel Volunteer Fire	23,270	0.43692%	183,504	102,784	284,813
2036234	Wedington Volunteer Fire	17,694	0.33223%	139,532	78,154	216,566
2041934	Weiner Volunteer Fire	9,918	0.18622%	78,212	43,808	121,391
2041924	Weiner Volunteer Police	1,316	0.02471%	10,378	5,813	16,107
2048634	Wescon Volunteer Fire	16,296	0.30598%	128,508	71,979	199,455
2049434	Wesley Volunteer Fire	4,443	0.08342%	35,037	19,625	54,380
2050834	West Fork Volunteer Fire	23,553	0.44223%	185,736	104,034	288,277
2050824	West Fork Volunteer Police	6,301	0.11831%	49,689	27,832	77,121
2060524	West Memphis Volunteer Police	4,000	0.07510%	31,543	17,668	48,958



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2065634	West Point Volunteer Fire	4,248	0.07976%	33,499	18,763	51,993
2066434	West Pulaski Volunteer Fire	38,527	0.72339%	303,819	170,174	471,551
2067234	Western Greene Co Fire	17,653	0.33146%	139,209	77,973	216,064
2068034	Western Grove Volunteer Fire	14,213	0.26687%	112,082	62,779	173,960
2070234	Wheatley Volunteer Fire	5,729	0.10757%	45,178	25,305	70,120
2070224	Wheatley Volunteer Police	-	0.00000%	-	-	-
2071034	Wheeler Volunteer Fire	14,939	0.28050%	117,807	65,986	182,846
2079634	White Bluff-Rye Hill Volunteer	17,694	0.33223%	139,532	78,154	216,566
2081834	White Hall Volunteer Fire	10,620	0.19940%	83,748	46,909	129,983
2081824	White Hall Volunteer Police	201	0.00377%	1,585	888	2,460
2083434	Whitehouse Volunteer Fire	12,821	0.24073%	101,105	56,630	156,923
2085034	Wickes RVFD #2	3,670	0.06891%	28,941	16,210	44,919
2088534	Williams Junction Volunteer Fi	5,664	0.10635%	44,666	25,018	69,324
2090734	Wilmar Volunteer Fire	6,242	0.11720%	49,224	27,571	76,399
2100834	Wilmot Volunteer Fire	7,080	0.13294%	55,832	31,272	86,656
2109134	Wilson Volunteer Fire	6,343	0.11910%	50,020	28,017	77,635
2110534	Wilton Volunteer Fire	7,098	0.13327%	55,974	31,352	86,876
2111334	Winchester Volunteer Fire	4,224	0.07931%	33,310	18,657	51,700
2102434	Woodlawn Volunteer Fire	11,346	0.21303%	89,473	50,115	138,869
2115634	Wright-Pastoria Volunteer Fire	7,080	0.13294%	55,832	31,272	86,656
2119934	Wynne Volunteer Fire	9,269	0.17404%	73,094	40,941	113,448
2119924	Wynne Volunteer Police	-	0.00000%	-	-	-
2129634	Y-City Volunteer Fire	7,080	0.13294%	55,832	31,272	86,656
2139334	Yellville Volunteer Fire	11,759	0.22079%	92,730	51,940	143,924
2143134	Zinc Volunteer Fire	6,514	0.12231%	51,368	28,772	79,728
		\$ 5,325,902	100.00000%	\$ 41,999,320	\$ 23,524,525	\$ 65,186,340



**Arkansas Local Police and Fire Retirement System**  
**Schedule of LOPFI Volunteer Pension Amounts by Employer**  
**As of and for the year ended December 31, 2019**

Employer ID	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense							
		Net Pension Liability	Employer Allocation Percentage	Differences Between Expected and Actual	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	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 Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Proportion and Differences Between Employer Contributions and Proportionate Share of Pension Expense	Total Employer Pension Expense	
219424	Bryant Volunteer Police	39,690	0.095%	295	-	1,811	677	2,783	135	4,012	-	321	4,468	8,081	1,786	9,867	
222434	Buena Vista Volunteer Fire	22,333	0.053%	166	-	1,019	-	1,185	76	2,258	-	2,613	4,947	4,547	(1,674)	2,873	
224034	Buford Volunteer Fire	109,061	0.260%	809	-	4,975	169	5,953	371	11,025	-	24,171	35,567	22,206	(7,020)	15,186	
228334	Bull Shoals Volunteer Fire	83,748	0.199%	622	-	3,821	10,820	15,263	285	8,466	-	8,664	17,415	17,052	(2,328)	14,724	
228324	Bull Shoals Volunteer Police	11,166	0.027%	83	-	509	3,564	4,156	38	1,129	-	1,930	3,097	2,274	(125)	2,149	
235634	Burnt Ridge Volunteer Fire	50,154	0.119%	372	-	2,288	6,711	9,211	171	5,070	-	3,741	8,982	10,212	(1,673)	8,539	
238034	Butterfield Volunteer Fire	156,377	0.372%	1,161	-	7,134	9,202	17,497	532	15,808	-	4,709	21,049	31,840	(4,780)	27,060	
258534	Cabot Volunteer Fire	44,437	0.106%	330	-	2,027	4,432	3,789	151	4,492	-	5,000	9,643	9,048	(1,368)	7,680	
268234	Caddo Valley Volunteer Fire	84,260	0.201%	625	-	3,844	7,554	12,023	287	8,518	-	1,153	9,958	17,157	5,900	23,057	
268224	Caddo Valley Volunteer Police	61,833	0.147%	459	-	2,821	23,890	27,170	211	6,251	-	1,971	8,433	12,590	12,414	25,004	
270434	Caro Volunteer Fire	29,824	0.071%	221	-	1,361	-	1,582	102	3,015	-	9,430	12,547	6,073	(5,515)	558	
269024	Caldwell Volunteer Fire	119,991	0.286%	891	-	5,474	9,895	16,260	409	12,130	-	12,539	24,432	10,144	(34,576)	34,576	
273934	Calico Rock Volunteer Fire	101,010	0.241%	750	-	4,608	4,608	344	10,211	-	13,819	24,374	20,567	(13,380)	7,187		
276334	Calion Volunteer Fire	84,024	0.200%	624	-	3,833	3,316	7,773	286	8,494	-	87	8,867	17,108	(5,413)	11,695	
279834	Calvert Township Volunteer Fire	55,367	0.132%	411	-	2,526	5,574	5,574	189	5,597	-	3,017	8,803	11,273	(3,020)	8,253	
277134	Camden Volunteer Fire	22,333	0.053%	166	-	1,019	-	1,185	76	2,258	-	3,371	5,705	4,547	(2,954)	1,593	
285224	Cammark Village Volunteer Police	16,750	0.040%	124	-	764	-	888	57	1,693	-	6,776	8,526	3,410	(3,031)	379	
284434	Camp Volunteer Fire	56,203	0.134%	417	-	2,564	1,515	4,496	191	5,682	-	10,315	16,188	11,444	(2,311)	9,133	
286034	Cane Creek Volunteer Fire	61,415	0.146%	456	-	2,802	1,170	4,428	209	6,209	-	7,296	13,714	12,505	(2,687)	9,818	
287934	Capps-Batavia Volunteer Fire	101,333	0.241%	752	-	4,623	8,454	13,829	345	10,244	-	1,336	11,925	20,633	(5,547)	26,180	
288734	Caraway Volunteer Fire	94,220	0.224%	699	-	4,298	-	4,997	321	9,525	-	2,587	12,433	19,185	(4,067)	15,118	
298434	Carlisle Volunteer Fire	122,736	0.292%	911	-	5,599	7,915	14,425	418	12,408	-	15,978	28,804	24,991	(4,939)	29,950	
305034	Carthage Volunteer Fire	16,750	0.040%	124	-	764	-	888	57	1,693	-	7,793	9,543	3,410	(6,632)	3,410	
308534	Cash Volunteer Fire	22,333	0.053%	166	-	1,019	-	1,185	76	2,258	-	8,888	11,222	4,547	(5,918)	(1,371)	
309334	Cave City Volunteer Fire	144,185	0.343%	1,070	-	6,578	1,081	8,729	491	14,576	-	7,428	22,495	29,358	(4,380)	24,978	
309324	Cave City Volunteer Police	23,500	0.056%	174	-	1,072	17,467	18,217	80	2,376	-	2,456	4,785	5,741	(10,526)	10,526	
310734	Cave Springs Volunteer Fire	118,178	0.281%	877	-	5,391	5,025	11,293	402	11,947	-	9,832	22,181	24,063	(1,955)	22,108	
310724	Cave Springs Volunteer Police	22,475	0.054%	167	-	1,025	-	1,275	77	2,272	-	8,190	10,276	4,576	(6,123)	(1,936)	
316634	Center Grove Volunteer Fire	46,479	0.111%	345	-	2,120	4,083	6,548	158	4,699	-	32,164	37,021	9,464	(4,765)	4,759	
315834	Center Volunteer Fire	44,437	0.106%	330	-	2,027	-	2,357	151	4,492	-	5,236	9,879	9,048	(2,574)	6,474	
318234	Centeron Volunteer Fire	55,603	0.132%	413	-	2,537	-	2,950	189	5,621	-	27,600	33,410	11,322	(28,680)	(17,358)	
318224	Centeron Volunteer Police	28,011	0.067%	208	-	1,278	10,309	11,795	95	2,832	-	-	2,927	5,703	6,115	(11,818)	11,818
319034	Central City Volunteer Fire	6,143	0.015%	46	-	280	317	643	21	621	-	33	675	1,251	73	1,324	
319024	Central City Volunteer Police	189	0.000%	1	-	9	138	148	1	19	-	20	39	46	85	85	
323934	Chambersville Volunteer Fire	33,499	0.080%	249	-	1,528	-	1,777	114	3,386	-	1,549	5,049	6,821	(801)	6,020	
327134	Charleston Volunteer Fire	84,536	0.201%	627	-	3,857	-	4,484	288	8,546	-	1,522	10,356	17,213	(3,525)	13,688	
330134	Charlotte Volunteer Fire	50,391	0.120%	374	-	2,299	1,385	4,058	172	5,094	-	13,279	18,545	10,260	(1,452)	8,808	
333634	Cherokee Village Volunteer Fire	1,861	0.004%	14	-	85	1,256	1,355	6	188	-	194	379	454	833	833	
333624	Cherokee Village Volunteer Police	38,940	0.093%	289	-	1,776	4,917	6,982	133	3,937	-	1,809	5,979	7,929	(4,113)	12,842	
332824	Cherry Hill Volunteer Fire	55,832	0.133%	414	-	2,547	9,043	12,004	190	5,644	-	2,617	11,268	11,366	(1,800)	11,188	
334434	Cherry Valley Volunteer Fire	39,082	0.093%	290	-	1,783	5,912	7,985	133	3,951	-	9,611	13,695	7,958	(315)	7,643	
334424	Cherry Valley Volunteer Police	465	0.001%	3	-	21	340	364	2	47	-	52	101	95	(776)	(681)	
338734	Chidester Volunteer Fire	62,156	0.148%	461	-	2,836	-	3,297	212	6,283	-	854	7,349	12,656	(635)	12,021	
339534	Chimes Volunteer Fire	77,699	0.185%	577	-	3,545	1,966	6,088	265	7,855	-	3,506	11,626	15,821	(5,699)	10,122	
341734	Choctaw Volunteer Fire	111,057	0.264%	824	-	5,066	2,493	8,383	378	11,227	-	4,449	16,054	22,613	(3,942)	18,671	
344134	Cincinnati Volunteer Fire	61,833	0.147%	459	-	2,821	4,529	7,809	211	6,251	-	698	7,160	12,590	2,567	15,157	
348434	Clarendon Volunteer Fire	64,112	0.153%	476	-	2,925	4,939	218	6,481	-	14,243	20,942	13,054	(9,734)	3,320	3,320	
357334	Clarksville Volunteer Fire	119,849	0.285%	890	-	5,468	-	6,358	408	12,116	-	9,846	22,370	24,403	(6,209)	18,194	
357324	Clarksville Volunteer Police	-	0.000%	-	-	1,891	1,891	-	-	-	-	3,854	3,854	-	(15)	(15)	
368934	Clinton Volunteer Fire	134,138	0.319%	996	-	6,119	-	7,115	457	13,560	-	5,866	19,883	27,312	(4,093)	23,219	
375134	Coal Hill Volunteer Fire	55,832	0.133%	414	-	2,547	-	2,961	190	5,644	-	11,654	17,488	11,366	(723)	10,645	
375124	Coal Hill Volunteer Police	5,583	0.013%	41	-	255	3,033	3,329	19	564	-	10,389	10,972	1,137	644	1,781	
371934	Collegeville Volunteer Fire	124,644	0.297%	925	-	5,686	2,538	9,149	424	12,600	-	10,575	23,599	25,379	(15,097)	40,476	
374334	Colt Volunteer Fire	37,079	0.088%	275	-	1,692	2,066	4,033	126	3,748	-	6,471	10,345	7,550	(4,650)	2,900	
380834	Compton Volunteer Fire Assoc	61,226	0.146%	454	-	2,793	-	3,247	208	6,189	-	5,664	12,061	12,466	(1,344)	11,122	
383224	Conway County Volunteer Fire	907,265	2.160%	6,741	-	41,385	48,136	3,095	91,205	-	215,351	184,731	182,835	(82,863)	101,868	(279)	
379434	Coontersack Volunteer Fire	61,320	0.146%	455	-	2,797	-	3,252	209	6,199	-	2,232	8,640	12,486	(1,979)	10,507	
386734	Cord Volunteer Fire	110,126	0.262%	817	-	5,024	4,553	10,394	375	11,133	-	2,984	14,492	22,423	(4,713)	27,136	
387534	Corning Volunteer Fire	110,315	0.263%	819	-	5,033	8,502	376	11,152	-	3,435	14,963	22,462	2,760	25,222	25,222	
397234	Cotter Volunteer Fire	30,337	0.072%	225	-	1,384	4,634	6,243	103	3,067	-	31,548	34,718	6,177	(8,643)	(2,466)	
397224	Cotter Volunteer Police	5,583	0.013%	41	-	255	5	301	19	564	-	1,08	691	1,137	(54)	1,083	
398024	Cottersville Rural Volunteer Fire	50,525	0.120%	375	-	2,805	6,561	9,241	172	5,108	-	7,746	10,206	19	(10,207)	10,207	
406534	Cotton Plant Volunteer Fire	16,750	0.040%	124	-	764	-	888	57	1,693	-	6,671	8,421	3,410	(5,329)	(1,919)	
406524	Cotton Plant Volunteer Police	237	0.001%	2	-	173	186	1	24	-	-	814	839	48	(1,198)	(1,150)	
407334	Cottonwood Rural Fire Assoc	77,699	0.185%	577	-	3,545	7,743	6,865	265	7,855	-	14,943	23,063	15,821	(8,297)	7,524	
408134	County Line Volunteer Fire Ass	78,441	0.187%	582	-	3,578	-	4,160	267	7,930	-	5,369	13,566	15,972	(6,524)	9,448	
411134	Cove Rural Volunteer Fire	56,297	0.134%	418	-	2,597	2,588	2,986	192	5,691	-	16,114	21,997	16,114	(11,733)	(279)	
417034	Crawfordsville Volunteer Fire	55,556	0.132%	412	-	2,534	3,019	5,965	189	5,616	-	33,215	39,020	11,312	(8,026)	3,286	
427834	Crossett Volunteer Fire	11,166	0.027%	83	-	509	-	592	38	1,129	-	249	1,416	2,274	1,588	3,862	
427824	Crossett Volunteer Police	10,938	0.026%	81	-	499	-	580	37	1,106	-	431	1,574	2,227	1,486	3,713	
425134	Crow Mountain Fire Protection District	113,336	0.270%	841	-	5,170	849	6,860	386	11,457	-	28,072	39,915	23,077	(17,816)	5,261	
428634	Crystal Fire Protection District	100,127	0.238%	743	-	4,568	2,010	7,321	341	10,122	-	10,294	20,757	20,387	(6,473)	13,914	
430824	Curtis Rural Volunteer Fire	16,426	0.039%	122	-	721	-	871	56	1,661	-	13,066	14,783	3,345	(8,243)	(4,898)	
433234	Dalton Volunteer Fire	78,165	0.186%	580	-	3,566	4,261	8,407	266	7,902	-	5,297	13,475	15,915	852	16,767	
434034	Damascus Volunteer Fire	45,131	0.107%	335	-	2,059	680	3,074	154	4,562	-						

**Arkansas Local Police and Fire Retirement System  
Schedule of LOPFI Volunteer Pension Amounts by Employer  
As of and for the year ended December 31, 2019**

Employer ID	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense						
		Net Pension Liability	Employer Allocation Percentage	Differences Between Expected and Actual	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Contributions and Share of Contributions	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 Assumptions	Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Proportionate and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
463434	Dann Volunteer Fire	34,059	0.081%	253	-	1,554	231	2,038	116	3,443	-	8,074	11,633	6,935	(5,541)	1,394
466934	Decatur Volunteer Fire	56,068	0.133%	416	-	2,558	1,135	4,109	191	5,668	-	13,167	19,026	11,416	(6,076)	5,340
466924	Decatur Volunteer Police	39,082	0.093%	290	-	1,783	19,736	21,809	133	3,951	-	4,084	7,958	9,476	(4,091)	4,994
468534	Deer Volunteer Fire	44,618	0.106%	331	-	2,035	-	2,366	152	4,511	-	4,060	8,723	9,085	(2,412)	32,875
471534	Delaware Volunteer Fire	100,497	0.239%	746	-	4,585	-	5,331	341	10,132	-	7,600	18,073	20,406	2,488	22,894
481234	Dermott Volunteer Fire	100,221	0.239%	744	-	4,572	15,128	20,444	341	10,132	-	7,600	18,073	20,406	2,488	22,894
485534	Des Arc Volunteer Fire	89,844	0.214%	667	-	4,099	-	4,766	306	9,082	-	7,524	16,912	18,293	(3,052)	15,241
485524	Des Arc Volunteer Police	33,499	0.080%	249	-	1,528	23,265	25,042	114	3,386	-	3,500	6,821	8,184	(1,505)	15,005
487134	Desha Volunteer Fire	73,607	0.175%	546	-	3,358	1,577	5,481	251	7,441	-	9,133	16,825	14,987	(2,653)	12,334
486334	Devalls Bluff Volunteer Fire	61,928	0.147%	460	-	2,825	20,742	24,027	211	6,260	-	19,409	25,880	12,609	2,126	14,735
486324	Devalls Bluff Volunteer Police	5,971	0.012%	38	-	231	3,396	3,665	17	513	-	530	1,032	1,239	(2,271)	2,271
496024	Dewitt Volunteer Fire	100,497	0.239%	746	-	4,585	2,557	7,888	342	10,159	-	1,403	11,904	20,463	829	21,292
501034	Diaz Volunteer Fire	82,770	0.197%	614	-	3,776	16,008	20,398	282	8,367	-	1,115	9,764	16,853	5,334	22,187
501024	Diaz Volunteer Police	16,750	0.040%	124	-	764	1,897	2,785	57	1,693	-	4,373	6,123	3,410	1,520	4,990
502924	Dierks Volunteer Police	11,908	0.028%	88	-	543	4,389	5,020	41	1,204	-	2,034	3,279	2,425	940	3,365
503734	District 7 Crawford Co. Volunteer	67,653	0.161%	502	-	3,086	3,569	7,157	230	6,839	-	12,822	19,891	13,775	(5,468)	8,307
504534	Dodd Mountain Volunteer Fire	61,139	0.146%	454	-	2,789	-	3,243	208	9,636	-	16,025	12,449	12,449	(12,913)	(464)
511694	Dover Volunteer Fire	79,237	0.189%	588	-	3,615	661	4,864	270	8,010	-	9,159	17,439	16,134	(2,277)	12,857
516924	Dover Volunteer Police	21,591	0.051%	160	-	985	4,340	5,485	74	2,183	-	1,881	4,138	4,396	1,085	5,481
505334	Dumas Volunteer Fire	99,938	0.238%	742	-	4,559	5,07	8,508	340	10,103	-	6,120	16,563	20,349	(3,105)	17,244
526634	Dyess Volunteer Fire	40,849	0.097%	303	-	1,864	4,748	6,091	139	4,129	-	2,323	6,591	8,317	(55)	8,262
535534	Earle Volunteer Fire	70,996	0.169%	527	-	3,239	899	4,665	242	7,177	-	14,196	21,615	14,456	(7,181)	7,275
536334	East Camden Volunteer Fire	72,164	0.172%	536	-	3,262	1,916	5,738	246	7,295	-	4,864	12,405	14,693	(4,505)	10,188
537134	East End Fire Protection District	127,159	0.303%	944	-	5,801	19,942	26,687	433	12,855	-	5,203	18,491	25,891	(1,577)	24,314
539834	East Pulaski County Volunteer Fire	28,618	0.068%	212	-	1,306	19,666	21,184	97	2,893	-	2,990	5,827	6,991	(5,777)	12,818
546024	El Dorado Volunteer Police	-	0.000%	-	-	-	-	-	-	-	-	4,030	4,030	-	(1,428)	(1,428)
540134	Elaine Volunteer Fire	84,868	0.202%	630	-	3,872	4,385	8,887	289	8,579	-	4,685	13,553	17,280	1,066	18,346
555834	Elkins Volunteer Fire	115,575	0.275%	858	-	5,273	6,131	11,664	394	11,664	-	23,494	35,562	23,534	(10,123)	13,440
558624	Elkins Volunteer Police	16,474	0.039%	122	-	1,928	2,802	3,466	56	1,665	-	475	2,196	3,554	1,146	4,500
561424	Elm Springs Volunteer Police	51,834	0.123%	385	-	2,365	4,463	7,213	176	5,240	-	9,110	10,554	2,454	(3,008)	13,008
563034	Emmet Volunteer Fire	44,666	0.106%	332	-	2,038	6,685	9,055	152	4,515	-	4,916	9,583	9,094	(1,971)	7,123
564934	Emp Rural Fire Association	99,843	0.238%	741	-	4,555	5,296	340	10,093	-	7,158	17,591	20,329	(1,361)	18,968	
565734	England Volunteer Fire	92,028	0.219%	683	-	4,198	-	4,881	313	9,303	-	10,514	20,130	18,738	(9,416)	9,322
573834	Etowah Volunteer Fire	60,997	0.145%	453	-	2,783	-	3,236	208	6,166	-	3,302	9,576	12,420	(4,223)	8,197
576234	Eudora Volunteer Fire	78,165	0.186%	580	-	3,566	6,324	10,470	266	7,902	-	2,114	10,282	15,915	587	16,502
585134	Eureka Springs Volunteer Fire	106,822	0.254%	793	-	4,873	-	5,666	364	10,799	-	1,907	13,070	21,750	(1,735)	20,015
585124	Eureka Springs Volunteer Police	45,691	0.109%	339	-	2,084	11,806	14,229	156	4,619	-	4,775	9,303	7,962	(1,765)	17,265
581934	Evansville Volunteer Fire	55,414	0.132%	411	-	2,528	-	2,939	189	5,602	-	23,099	28,890	11,283	(9,701)	1,582
587834	Evening Shade Volunteer Fire	50,809	0.121%	377	-	2,318	13,363	16,058	173	5,136	-	1,484	6,793	10,345	(5,846)	17,239
592434	Faircrest Volunteer Fire	90,214	0.215%	670	-	4,166	6,714	15,500	307	9,120	-	2,164	11,591	18,369	(6,608)	14,761
595934	Fairfield Bay Volunteer Fire	161,865	0.385%	1,201	-	7,384	2,011	10,596	551	16,363	-	2,462	19,376	32,958	1,223	34,181
598334	Fairview Fire Protection District Volunteer	67,369	0.160%	500	-	3,073	6,875	7,448	220	6,810	-	4,877	11,916	13,717	743	14,460
599134	Fairview Rural Fire District	44,666	0.106%	332	-	2,038	4,295	5,365	152	4,515	-	15,666	20,333	9,094	(5,805)	3,289
604134	Farmington Volunteer Fire	117,807	0.280%	874	-	5,374	-	6,248	401	11,909	-	10,488	22,798	23,987	(4,607)	19,380
604124	Farmington Volunteer Police	28,233	0.068%	212	-	1,301	11,239	12,752	97	2,883	-	4,077	7,057	5,808	6,755	12,563
620334	Fifty Six Volunteer Fire	44,390	0.106%	329	-	2,025	31,732	34,086	151	4,487	-	-	4,638	9,038	10,847	19,885
626234	Fire District #6 Crawford Co	49,318	0.117%	366	-	2,250	1,997	4,613	168	4,986	-	5,670	10,824	10,042	4,838	11,880
625434	Fisher Volunteer Fire	72,723	0.173%	540	-	3,318	13,276	17,134	248	7,352	-	151	7,751	14,807	3,144	17,951
630034	Flippin Volunteer Fire	77,794	0.185%	577	-	3,549	8,223	9,949	265	7,864	-	9,895	18,024	15,840	2,130	17,970
630024	Flippin Volunteer Police	21,308	0.051%	158	-	972	-	1,150	73	2,154	-	7,467	9,694	4,339	(3,314)	1,025
632734	Floral Volunteer Fire	24,005	0.057%	178	-	1,095	-	1,273	82	2,427	-	4,197	6,706	4,888	(2,529)	2,359
634334	Fordyce Volunteer Fire	44,666	0.106%	332	-	2,038	4,589	3,959	152	4,515	-	5,404	10,071	9,094	(2,717)	6,377
635134	Foreman Volunteer Fire	72,905	0.174%	541	-	3,326	-	3,867	248	7,370	-	7,538	15,156	14,844	(5,913)	8,931
644034	Forrest City Volunteer Fire	33,594	0.080%	249	-	1,533	-	1,782	114	3,396	-	2,748	6,258	6,840	(1,779)	5,061
644024	Forrest City Volunteer Police	27,963	0.067%	208	-	1,276	5,945	7,429	95	2,827	-	4,978	7,900	5,694	1,266	6,960
648424	Fort Smith Volunteer Police	103,748	0.260%	800	-	4,980	4,980	10,480	37	1,084	-	3,408	4,524	14,189	(2,884)	(4,955)
662934	Fox Volunteer Fire	83,235	0.198%	618	-	3,797	2,003	6,418	283	8,414	-	4,502	13,199	18,948	(2,499)	14,449
664534	Frenchport Volunteer Fire	77,699	0.185%	577	-	3,545	11,172	15,294	265	7,855	-	6,707	14,827	15,821	8,881	24,702
680734	Gallatin Volunteer Fire	50,856	0.121%	377	-	2,320	5,088	7,785	173	5,141	-	18,776	24,090	10,355	(2,034)	8,321
683134	Garland Volunteer Fire	33,499	0.080%	249	-	1,528	-	1,777	114	3,386	-	744	4,244	6,821	(3,87)	6,434
689034	Garnett Volunteer Fire	79,237	0.189%	588	-	3,615	56,426	60,629	270	8,010	-	8,280	16,134	19,361	(5,495)	35,995
693924	Garwood Volunteer Fire	89,142	0.212%	667	-	4,099	4,667	9,414	304	9,011	-	5,453	14,768	18,150	(3,766)	17,444
693924	Gassville Volunteer Police	16,986	0.040%	126	-	775	5,161	6,062	58	1,717	-	1,962	3,737	3,459	1,478	4,937
704834	Gentry Volunteer Fire	138,421	0.330%	1,027	-	6,315	10,784	14,741	471	13,993	-	12,141	26,605	28,184	(4,055)	24,129
704824	Gentry Volunteer Police	6,656	0.016%	49	-	304	6,331	23	673	-	16,539	17,235	1,355	(4,381)	(3,026)	
713734	Gillett Volunteer Fire	50,714	0.121%	376	-	2,314	1,547	4,037	173	5,127	-	619	5,919	10,326	1,089	11,415
718834	Gillham Volunteer Fire	50,249	0.120%	373	-	2,292	35,018	37,683	171	5,080	-	5,251	10,311	12,277	(2,588)	22,588
724234	Glenwood Volunteer Fire	99,196	0.236%	736	-	4,525	9,589	14,850	338	10,028	-	4,052	14,418	20,198	(939)	19,259
724224	Glenwood Volunteer Police	38,104	0.091%	283	-	1,738	11,587	13,608	130	3,852	-	16,874	20,856	7,759	2,962	10,721
727734	Goshen Fire Dist Assoc	108,967	0.259%	807	-	4,971	11,495	17,275	371	11,016	-	18,208	29,955	22,187	(4,150)	18,037
726924	Goshen Volunteer Police	23,121	0.055%	172	-	1,055	16,743	17,970	79	2,337	-	2,074	4,490	4,708	(4,222)	8,930
733134	Gosnell Volunteer Fire	122,783	0.292%	911	-	5,601	-	6,512	418	12,412	-	22,635	35,465	25,000	(6,283)	18,717
736624	Grady Volunteer Fire	72,581	0.173%	539	-	3,511	534	4,384	247	7,337	-	1,389	8,973	14,779	3,765	18,544
735834	Grady Volunteer Fire	99,938	0.238%	742	-	4,559	5,164	10,465	340	10,103	-	2,0				

**Arkansas Local Police and Fire Retirement System**  
**Schedule of LOPFI Volunteer Pension Amounts by Employer**  
**As of and for the year ended December 31, 2019**

		Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
Employer ID	Employer	Net Pension Liability	Employer Allocation Percentage	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Share of Contributions	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 Assumptions	Changes in Proportion and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Proportion and Differences Between Employer Contributions and Proportionate Share of Pension Expense	Total Employer Pension Expense
743924	Green Forest Volunteer Police	-	0.000%	-	-	-	80	80	-	-	-	203	203	-	(870)	(870)
744734	Greenbrier Volunteer Fire	111,900	0.266%	831	-	5,105	6,848	12,784	381	11,312	-	21,349	33,042	22,784	(5,780)	17,004
746324	Greenland Volunteer Police	5,583	0.013%	41	-	255	-	296	19	564	-	125	708	1,137	(64)	1,073
749834	Greenwood Rural Volunteer Fire	106,640	0.254%	791	-	4,865	17,065	22,721	793	10,780	-	26,268	37,411	21,713	(282)	21,431
747134	Greenwood Volunteer Fire	78,827	0.407%	1,268	-	7,794	8,264	17,825	582	17,271	-	10,507	28,360	34,787	(4,322)	30,465
747139	Greenwood Volunteer Fire	78,228	0.186%	581	-	3,569	35,703	39,853	266	7,908	-	-	8,174	15,928	19,059	34,987
747124	Greenwood Volunteer Police	-	0.000%	-	-	-	-	-	-	-	-	-	-	-	(416)	(416)
754434	Greens Ferry Volunteer Fire	133,997	0.319%	995	-	6,113	1,149	8,257	456	13,546	-	6,669	20,671	27,283	(6,593)	20,690
763334	Grover Township Volunteer Fire	84,773	0.202%	629	-	3,867	2,870	7,366	289	8,570	-	4,924	13,783	17,261	153	17,414
773034	Grubbs Volunteer Fire	100,450	0.239%	746	-	4,583	13,935	19,264	342	10,155	-	118	10,615	20,453	3,159	23,612
770634	Gum Springs Volunteer Fire	88,818	0.211%	659	-	4,052	6,121	10,832	302	8,979	-	149	9,430	18,085	3,126	21,211
774934	Gundon Volunteer Fire	68,859	0.164%	511	-	3,141	-	3,652	234	6,961	-	7,301	14,496	14,021	(1,694)	12,327
775734	Gay Community Volunteer Fire	67,558	0.161%	501	-	3,082	20,793	24,376	230	6,830	-	855	7,915	13,756	2,360	16,116
776534	Hackett Volunteer Fire	117,712	0.280%	874	-	5,370	13,123	19,367	401	11,900	-	-	12,301	23,968	9,292	33,260
776524	Hackett Volunteer Police	5,954	0.014%	44	-	272	179	495	20	602	-	33	655	1,212	19	1,231
784634	Hagarville Rfd #3	83,283	0.198%	618	-	3,799	-	4,417	284	8,419	-	6,314	15,017	16,957	(2,986)	13,971
788934	Halley Volunteer Fire	50,438	0.120%	374	-	2,301	5,568	8,243	172	5,099	-	-	10,437	10,270	2,771	13,041
795334	Hamburg Volunteer Fire	114,037	0.272%	846	-	5,202	1,160	7,208	388	11,528	-	4,569	16,485	23,220	(1,545)	21,675
804434	Hampton Volunteer Fire	55,927	0.133%	415	-	2,551	339	3,305	190	5,654	-	23,865	29,709	11,387	(10,600)	787
804424	Hampton Volunteer Police	-	0.000%	-	-	-	1	1	-	-	-	2,099	2,099	-	(486)	(486)
807934	Hand Cove Fire Prot District	106,357	0.253%	789	-	4,852	16,193	16,952	362	10,752	-	8,485	19,599	21,656	(1,576)	20,080
812534	Hardin Volunteer Fire	27,545	0.066%	204	-	1,257	5,572	7,333	84	2,785	-	4,131	7,010	5,609	(459)	5,150
813334	Hardy Volunteer Fire	88,495	0.211%	657	-	4,037	28,933	33,627	301	8,946	-	9,536	18,783	18,019	(637)	17,882
813324	Hardy Volunteer Police	10,378	0.025%	77	-	473	7,118	7,668	35	1,049	-	-	1,084	2,113	2,534	4,647
814134	Harmon Volunteer Fire	67,558	0.161%	501	-	3,082	-	3,583	230	6,830	-	5,570	12,630	13,756	(5,801)	7,955
816834	Harrell Volunteer Fire	80,728	0.192%	599	-	3,683	593	4,875	275	8,161	-	4,221	12,657	16,437	(5,136)	11,301
823034	Harrisburg Volunteer Fire	83,519	0.199%	620	-	3,810	-	4,430	284	8,443	-	9,782	18,509	17,006	(6,323)	10,683
823024	Harrisburg Volunteer Police	-	0.000%	-	-	-	-	-	-	-	-	3,162	3,162	-	(3,202)	(3,202)
834634	Harrison Volunteer Fire	32,056	0.076%	238	-	1,462	14,723	16,423	109	3,241	-	10,446	13,796	6,527	270	6,797
834624	Harrison Volunteer Police	39,082	0.093%	290	-	1,783	572	2,645	133	3,951	-	608	4,692	7,958	(1,930)	6,028
843534	Hartford Volunteer Fire	104,921	0.250%	779	-	4,787	5,571	11,137	357	10,607	-	3,726	14,690	21,363	159	21,522
843524	Hartford Volunteer Police	5,354	0.013%	40	-	244	4,525	4,809	18	541	-	4,145	4,704	1,090	631	1,721
847834	Haskell Volunteer Fire	88,866	0.212%	660	-	4,054	-	4,714	303	8,994	-	15,654	24,941	18,094	(11,464)	6,630
847824	Haskell Volunteer Police	21,962	0.052%	163	-	1,002	3,427	4,592	75	2,220	-	6,390	8,685	4,472	2,664	6,536
849434	Hatfield Volunteer Fire	63,978	0.152%	475	-	2,919	867	4,261	218	6,468	-	360	7,046	13,027	(81)	12,946
852334	Hazen Volunteer Fire	105,891	0.252%	786	-	4,831	7,716	13,333	361	10,705	-	1,051	12,117	21,561	535	22,096
862134	Heber Springs Volunteer Fire	128,413	0.306%	953	-	5,858	205	7,016	437	12,982	-	4,265	17,784	26,147	(220)	25,927
865624	Hector Volunteer Police	11,584	0.028%	86	-	528	-	2,096	39	1,171	-	4,129	5,339	2,359	141	2,500
864834	Helena-West Helena Volunteer Fire	39,453	0.094%	293	-	1,800	3,611	5,704	134	5,988	-	1,038	5,160	8,033	5,690	13,723
864824	Helena-West Helena Volunteer Police	43,640	0.104%	324	-	1,991	1,991	2,315	149	4,412	-	9,350	13,911	8,886	(6,998)	1,888
875334	Hensley Volunteer Fire	70,957	0.169%	527	-	3,237	3,855	7,619	242	7,173	-	9,258	16,673	14,448	490	14,938
866434	Hermitage Volunteer Fire	49,641	0.118%	368	-	2,265	4,941	4,124	169	5,018	-	1,404	6,591	10,108	1,792	11,900
866424	Hermitage Volunteer Police	11,308	0.027%	84	-	1,576	-	2,176	39	1,143	-	110	1,292	2,303	2,412	4,715
882634	Hickory Creek Volunteer Fire	44,248	0.105%	328	-	2,019	-	2,347	151	4,473	-	8,241	12,865	9,009	(7,408)	1,601
883434	Hickory Ridge Volunteer Fire	89,331	0.213%	663	-	4,075	34,901	39,639	304	9,031	-	5,726	15,061	18,189	2,404	20,593
884234	Higginson Volunteer Fire	60,295	0.144%	448	-	2,751	337	3,536	205	6,095	-	13,158	19,458	12,277	(3,480)	8,797
884239	Higginson Volunteer Fire	32,474	0.077%	241	-	1,481	18,086	19,808	111	3,283	-	3,394	6,612	7,921	(14,533)	14,533
884224	Higginson Volunteer Police	20,101	0.048%	149	-	917	1,463	2,529	68	2,032	-	5,729	7,829	4,093	1,156	5,249
884229	Higginson Volunteer Fire	9,802	0.023%	73	-	447	5,281	5,801	33	991	-	1,024	1,996	2,390	4,386	4,386
885034	Higffill Volunteer Fire	140,652	0.335%	1,044	-	6,417	15,059	22,520	479	14,219	-	3,314	18,012	28,639	5,595	34,234
885024	Higffill Volunteer Police	40,155	0.096%	298	-	1,832	12,355	14,485	137	4,059	-	-	4,196	8,176	5,885	14,061
890734	Highland Volunteer Fire	72,771	0.173%	540	-	3,320	21,444	25,304	248	7,357	-	1,171	8,776	14,817	13,383	28,200
890724	Highland Volunteer Police	22,751	0.054%	169	-	1,038	15,844	17,051	77	2,300	-	-	2,377	4,632	5,558	10,190
887734	Highway 15 South Volunteer Fire	112,318	0.267%	834	-	5,124	-	5,958	382	11,354	-	21,855	33,591	22,870	(15,953)	6,917
889334	Highway 286 East Volunteer Fire	105,710	0.252%	785	-	4,822	6,091	11,698	360	10,686	-	6,113	17,159	21,524	(2,486)	19,058
891134	Highway 70 West Fpa	149,816	0.357%	1,112	-	6,835	29,297	51,410	510	15,145	-	5,056	20,711	30,504	12,686	43,200
954734	Highway 94 East Volunteer Fire	55,879	0.133%	415	-	2,549	38,660	41,651	190	5,649	-	-	8,159	11,378	15,651	25,029
886934	Hilltop Fire District# 51	100,355	0.239%	745	-	4,578	10,729	16,052	342	10,145	-	1,661	12,148	20,434	786	21,220
888534	Hilltop Volunteer Fire	94,638	0.225%	702	-	4,317	13,906	18,925	322	9,567	-	3,498	13,827	19,270	5,441	24,711
900834	Holiday Island Volunteer Fire	78,441	0.187%	582	-	3,578	-	4,160	267	7,930	-	4,627	12,824	15,972	(1,113)	14,899
891534	Holland Volunteer Fire	93,984	0.224%	698	-	4,288	5,548	10,534	320	9,501	-	261	10,082	19,136	3,363	22,499
903134	Holsen Volunteer Fire	67,274	0.160%	499	-	3,549	20,673	24,911	229	6,801	-	12,981	20,011	13,698	9,214	22,912
892334	Holly Grove Volunteer Fire	61,415	0.146%	456	-	2,802	-	3,258	209	6,209	-	14,098	20,516	12,505	(9,938)	2,567
892324	Holly Grove Volunteer Police	6,001	0.014%	45	-	274	2,025	2,344	20	607	-	3,892	4,519	1,222	(9)	1,213
901634	Hon Volunteer Fire	34,059	0.081%	253	-	1,554	-	1,807	116	3,443	-	5,153	8,712	6,935	(3,019)	3,916
902434	Hope Volunteer Fire	16,750	0.040%	124	-	764	1,792	2,680	57	1,693	-	5,015	6,765	3,410	(1,453)	1,957
902324	Hopeville Fire District	16,750	0.040%	124	-	764	-	888	57	1,693	-	-	1,750	3,410	(1,24)	3,216
906734	Horatio Volunteer Fire	107,382	0.256%	797	-	4,899	12,951	18,647	366	10,855	-	3,360	14,581	21,864	3,280	25,144
908334	Horseshoe Lake Volunteer Fire	72,581	0.173%	539	-	3,311	51,001	54,851	247	7,337	-	7,584	14,779	17,733	17,733	32,512
921034	Hot Springs Village Volunteer	122,877	0.293%	912	-	5,606	9,145	12,379	418	12,422	-	8,019	20,859	25,020	(210)	24,810
932634	Hoxie Volunteer Fire	105,055	0.250%	780	-	4,793	14,718	17,118	358	10,620	-	1,825	12,803	21,391	2,137	23,528
932624	Hoxie Volunteer Police	11,166	0.027%	83	-	509	2,008	2,600	38	1,129	-	1,84	1,351	2,274	387	2,661
941534	Hughes Volunteer Fire	78,577	0.187%	584	-	3,549	15,407	19,500	268	7,954	-	8,506	16,020	16,020	5,765	21,785
941524	Hughes Volunteer Police	15,354	0.037%	114	-	610	6,100	6,914	52	1,552	-	6,400	8,004	3,126	402	3,528
951234	Humphrey Volunteer Fire	36,015	0.086%	267	-	1,643	1,289	3,199	123	3,641	-	195</				

**Arkansas Local Police and Fire Retirement System**  
**Schedule of LOPFI Volunteer Pension Amounts by Employer**  
**As of and for the year ended December 31, 2019**

Employer ID	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense						
		Net Pension Liability	Employer Allocation Percentage	Differences Between Expected and Actual	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	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 Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
962824	Huntsville Volunteer Police	39,358	0.094%	292	-	1,796	667	2,755	134	3,979	-	787	4,900	8,014	4,181	12,195
981434	Huattig Volunteer Fire	73,654	0.175%	547	-	3,360	-	3,907	251	7,446	-	2,310	10,007	14,997	(2,238)	12,759
1001434	Imboden Volunteer Fire	74,025	0.176%	549	-	3,377	10,659	14,585	252	7,483	-	8,555	16,290	15,072	(557)	14,515
1003034	Inspiration Point Rural Fire Protection D	47,228	0.112%	351	-	1,155	6,579	9,085	161	4,774	-	4,089	9,024	2,008	11,624	11,624
1006534	Ione Community Fire	43,640	0.104%	324	-	2,490	1,991	14,086	149	4,412	-	13,040	17,601	8,886	2,538	11,424
1031634	Jasper Volunteer Fire	30,708	0.073%	228	-	1,401	1,582	3,211	105	3,104	-	4,739	7,948	6,252	(4,010)	2,242
1039134	Johnson Area Volunteer Fire	5,213	0.012%	39	-	238	-	786	1,063	18	-	84,098	84,043	1,061	(33,225)	(32,164)
1030834	Johnson County Rld #1	65,744	0.157%	488	-	2,999	13,086	16,573	224	6,646	-	1,635	8,505	13,386	2,173	15,559
1032434	Johnson County Rld #2	49,460	0.118%	367	-	2,256	6,449	9,072	168	5,000	-	7,079	12,247	10,071	(1,770)	8,301
1034034	Johnson County Rld #4	45,131	0.107%	335	-	2,059	-	2,394	154	4,562	-	8,757	13,473	9,189	(3,312)	5,877
1035934	Johnson County Rld #5	71,746	0.171%	533	-	3,273	-	3,806	244	7,253	-	16,279	23,776	14,608	(9,256)	5,352
1037534	Johnson County Rld #7	55,832	0.133%	414	-	2,547	3,082	6,043	190	5,604	-	1,742	7,576	11,368	(1,689)	9,679
1041334	Johnson County Rld #8	106,869	0.254%	793	-	4,875	14,651	20,319	364	10,804	-	13,244	24,412	21,760	5,785	27,545
1038334	Johnson Volunteer Fire	100,639	0.240%	747	-	4,591	73,492	78,830	343	10,174	-	-	10,517	20,492	24,596	45,088
1038324	Johnson Volunteer Police	-	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
1040534	Joiner Volunteer Fire	57,228	0.136%	425	-	2,611	106	3,142	195	5,785	-	345	6,325	11,652	(1,111)	10,541
1050224	Jonesboro Volunteer Police	5,583	0.013%	41	-	255	744	1,040	19	1,664	-	692	1,137	1,137	(8,374)	(6,374)
1052924	Joplin Volunteer Fire	88,913	0.212%	660	-	4,056	3,566	8,282	303	8,988	-	13,954	23,245	18,104	(3,514)	14,590
1058834	Judsonia Volunteer Fire	73,094	0.174%	543	-	3,335	-	3,878	249	7,389	-	9,473	17,111	14,883	97	14,980
1058824	Judsonia Volunteer Police	16,284	0.039%	121	-	743	6,212	5,706	55	1,646	-	9,686	11,387	3,166	2,296	5,612
1061834	Junction City Volunteer Fire	78,165	0.186%	580	-	3,566	14,418	18,564	266	7,902	-	1,945	10,113	15,915	3,396	19,311
1061824	Junction City Volunteer Police	5,583	0.013%	41	-	255	2,050	2,346	19	564	-	91	674	1,137	1,349	2,486
1070734	Keiser Volunteer Fire	50,249	0.120%	373	-	2,292	-	2,665	171	5,000	-	1,116	6,367	10,231	(1,453)	8,798
1080434	Kensett Volunteer Fire	78,165	0.186%	580	-	3,566	-	4,146	266	7,902	-	2,497	10,665	15,915	(1,229)	14,686
1080424	Kensett Volunteer Police	27,727	0.066%	206	-	1,265	5,122	6,593	94	2,803	-	2,354	5,251	5,646	(565)	5,081
1081234	Keo Volunteer Fire	39,548	0.094%	294	-	1,804	9,917	7,179	135	3,998	-	923	5,056	8,052	(528)	7,524
1085534	Knoxville Volunteer Fire	33,357	0.079%	248	-	1,522	-	1,770	114	3,372	-	10,535	14,021	6,792	(9,744)	(2,952)
1087134	Krooked Creek Volunteer Fire	122,365	0.291%	908	-	5,582	38,908	45,398	417	23,707	-	5,227	18,014	24,915	5,266	30,101
1100234	Lake City Volunteer Fire	106,640	0.254%	791	-	4,865	7,726	13,382	363	10,780	-	28,652	39,795	21,714	(1,784)	19,929
1104034	Lake Hamilton Fire Protection District	101,428	0.241%	753	-	4,627	74,068	79,448	345	10,254	-	10,599	20,652	24,789	24,789	45,441
1103734	Lake Hamilton Volunteer Fire	6,096	0.015%	45	-	278	18,994	19,317	21	616	-	139,544	140,181	1,241	(41,883)	(40,642)
1106134	Lake Maumelle Area Rld	157,449	0.375%	1,169	-	7,183	46,006	54,358	536	15,917	-	11,834	28,287	32,059	1,981	34,040
1120734	Lake Village Volunteer Fire	101,475	0.242%	753	-	4,629	1,525	6,907	346	10,258	-	5,118	15,722	20,662	(1,865)	18,797
1087134	Lakeview Volunteer Police	16,797	0.040%	125	-	766	4,868	5,759	57	1,698	-	238	1,993	3,420	3,032	6,452
1086334	Lamar Volunteer Fire	83,653	0.199%	621	-	3,816	10,683	15,120	285	8,457	-	3,950	12,692	17,033	1,074	18,107
1126634	Landis Volunteer Fire	56,857	0.135%	422	-	2,594	6,076	9,092	194	5,748	-	84	6,026	11,577	3,908	15,485
1130434	Lavaca Volunteer Fire	72,857	0.173%	541	-	3,324	-	3,865	248	7,365	-	5,513	13,126	14,835	(4,925)	9,910
1130424	Lavaca Volunteer Police	27,451	0.065%	204	-	1,252	2,952	4,408	93	2,775	-	2,897	5,765	5,589	(848)	4,741
1132034	Lavason-Urbana Volunteer Fire	66,998	0.160%	497	-	3,056	-	3,553	228	6,773	-	1,489	8,490	13,642	(771)	12,871
1133934	Lazy Acres Volunteer Fire	33,499	0.080%	249	-	1,777	-	1,777	114	3,386	-	757	4,257	6,287	(387)	6,454
1140134	Leachville Volunteer Fire	112,224	0.267%	833	-	5,120	2,989	8,942	382	11,345	-	11,488	23,215	22,850	(6,744)	16,086
1140124	Leachville Volunteer Police	-	0.000%	-	-	1,730	-	1,730	-	-	-	4,500	4,500	-	(346)	(346)
1143634	Lead Hill Volunteer Fire	72,305	0.172%	537	-	3,299	-	3,836	246	7,309	-	5,829	13,384	14,722	(623)	14,099
1150934	Lepanto Volunteer Fire	121,900	0.290%	905	-	5,561	2,347	8,813	415	12,323	-	8,015	20,753	24,820	441	25,261
1151734	Leslie Volunteer Fire	61,928	0.147%	460	-	2,825	-	3,285	211	6,260	-	12,152	18,623	12,609	(5,166)	7,453
1152534	Lewisville Volunteer Fire	101,105	0.241%	750	-	4,612	12,041	17,403	344	10,221	-	8,227	18,792	20,586	4,103	24,689
1153334	Liberty Volunteer Fire	102,130	0.243%	758	-	4,659	-	5,417	348	10,324	-	14,472	25,144	20,795	(5,813)	14,982
1161434	Lincoln Volunteer Fire	89,284	0.213%	663	-	4,073	1,345	6,081	304	9,026	-	22,451	31,781	18,179	(4,439)	13,740
1161424	Lincoln Volunteer Police	2,792	0.007%	21	-	127	1,920	2,068	10	282	-	292	568	682	(1,250)	1,250
1164934	Linwood-Moscow Volunteer Fire	73,283	0.174%	544	-	3,343	7,884	11,771	250	7,408	-	674	8,332	14,921	4,991	19,912
1157634	Little Flock Volunteer Fire	89,189	0.212%	662	-	4,069	4,180	8,911	304	9,016	-	5,709	15,029	18,160	(1,778)	17,982
1157624	Little Flock Volunteer Police	11,679	0.028%	87	-	533	664	1,284	40	1,181	-	5,953	7,174	2,378	(3,375)	(997)
1170334	Lockesburg Volunteer Fire	117,058	0.279%	869	-	5,340	1,657	7,866	399	11,834	-	1,375	13,608	23,835	(2,148)	21,687
1175434	London Rural Volunteer Fire	112,594	0.268%	836	-	5,137	16,818	12,391	383	11,382	-	11,605	23,370	22,926	(5,591)	17,335
1176234	Lone Rock Volunteer Fire	50,249	0.120%	373	-	2,292	-	2,292	171	5,000	-	17,557	23,008	10,231	(5,694)	4,537
1180034	Lonsok Volunteer Fire	128,185	0.305%	971	-	5,848	-	5,175	436	12,958	-	6,165	19,557	26,100	(1,309)	24,791
1180024	Lonsok Volunteer Police	-	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
1185134	Lowann Volunteer Fire	55,832	0.133%	414	-	2,547	591	3,552	190	5,644	-	5,210	11,044	11,368	342	11,710
1190834	Lowell Volunteer Fire	15,914	0.038%	118	-	726	-	844	54	1,609	-	20,101	21,764	3,240	(18,790)	(15,730)
1190824	Lowell Volunteer Police	22,333	0.053%	166	-	1,019	5,995	7,180	76	2,258	-	4,219	6,553	4,447	2,563	7,115
1195934	Luxora Volunteer Fire	56,344	0.134%	418	-	4,085	5,703	9,702	192	5,696	-	7,687	13,575	11,572	(227)	11,245
1199134	Lynne Volunteer Fire	83,330	0.198%	618	-	3,802	8,163	12,823	284	8,424	-	18,230	16,967	9,922	(838)	19,954
1209234	Magazine Volunteer Fire	22,009	0.052%	163	-	1,004	-	1,167	75	2,225	-	6,875	9,175	4,481	(3,173)	1,308
1218134	Magnolia Volunteer Fire	39,406	0.094%	294	-	1,798	625	2,715	134	3,984	-	8,825	12,943	8,024	(1,978)	6,046
1218124	Magnolia Volunteer Police	66,162	0.158%	491	-	4,266	616	7,775	225	6,688	-	4,024	10,937	13,472	2,272	15,744
1229734	Malvern Volunteer Fire	44,807	0.107%	333	-	2,044	11,510	13,887	153	4,530	-	1,556	6,239	9,123	3,565	12,688
1239834	Marionville Spring Volunteer Fire	127,112	0.303%	943	-	5,799	13,894	19,822	433	12,850	-	13,080	26,363	25,882	(438)	26,720
1248334	Manila Volunteer Fire	113,296	0.270%	841	-	5,169	8,145	14,155	386	11,453	-	4,245	16,084	23,069	(803)	22,266
1248324	Manila Volunteer Police	-	0.000%	-	-	-	-	-	-	-	-	2,886	2,886	-	(4,376)	(4,376)
1258034	Mansfield Volunteer Fire	65,926	0.157%	489	-	3,008	7,661	11,158	224	6,665	-	161	7,050	13,423	1,376	14,799
1258024	Mansfield Volunteer Police	-	0.000%	-	-	765	-	765	-	-	-	4,185	4,185	-	(235)	(235)
1263734	Marble Volunteer Fire	33,310	0.079%	247	-	1,520	-	1,767	113	3,367	-	882	4,362	6,782	(433)	6,349
1268834	Marianna Volunteer Fire	89,189	0.212%	662	-	4,069	11	4,742	304	9,016	-	7,371	16,641	18,160	(6,342)	11,818
1268824	Marianna Volunteer Police	142	0.000%	1	-	6	-	110	-	14	-	3,714	3,728	29	(3,882)	(3,853)
1278534	Marion Volunteer Fire	163,679	0.390%	1,215	-	7,467	14,913	23,595	557	16,547						

**Arkansas Local Police and Fire Retirement System**  
**Schedule of LOPFI Volunteer Pension Amounts by Employer**  
**As of and for the year ended December 31, 2019**

Employer ID	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense						
		Net Pension Liability	Employer Allocation Percentage	Differences Between Expected and Actual	Net Difference Between Projected and Actual Pension Plan Investments	Changes of Assumptions	Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Pension Plan Investments	Changes of Assumptions	Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Proportionate and Differences Between Employer Contributions and Proportionate Share of Pension Expense	Total Employer Pension Expense
1305634	Marshall Volunteer Fire	100,032	0.238%	742	-	4,563	3,218	8,523	341	10,112	-	11,356	21,809	20,368	(4,676)	15,692
1305624	Marshall Volunteer Police	11,166	0.027%	83	-	509	-	592	38	1,129	-	249	1,416	2,274	1,572	3,846
1308034	Marvell Volunteer Fire	106,451	0.253%	790	-	4,856	2,389	8,035	362	10,761	-	3,214	14,337	21,675	(2,263)	19,412
1308024	Marvell Volunteer Police	10,843	0.026%	80	-	495	-	575	37	1,096	-	6,893	8,026	2,208	(6,188)	(3,980)
1318834	Maumelle Volunteer Fire	61,415	0.146%	456	-	2,802	-	3,258	209	6,209	-	19,560	25,978	12,505	(15,729)	(3,224)
1324234	Mayflower Volunteer Fire	100,497	0.239%	746	-	4,585	-	5,346	342	10,159	-	3,107	13,608	20,463	10,002	30,465
1324224	Mayflower Volunteer Police	27,640	0.066%	205	-	1,261	-	11,022	12,488	94	-	3,740	6,628	5,628	1,339	6,967
1326934	Maynard Volunteer Fire	66,998	0.160%	497	-	3,056	6,091	9,644	228	6,773	-	7,001	13,642	34	13,676	
1328534	Mceroy Volunteer Fire	129,115	0.307%	958	-	5,890	-	6,848	440	13,052	-	10,466	23,958	26,290	(3,212)	23,078
1328524	Mceroy Volunteer Police	5,583	0.013%	41	-	255	-	296	19	564	-	5,793	6,376	1,137	(2,319)	(1,182)
1338234	Megehee Volunteer Fire	122,830	0.292%	912	-	5,604	13,122	19,658	418	12,417	-	22,433	35,268	25,010	7,625	32,635
1338224	Megehee Volunteer Police	-	0.000%	-	-	-	-	-	-	-	-	835	835	-	(2,201)	(8,878)
1347134	Mencill Volunteer Fire	62,070	0.148%	461	-	2,832	-	3,293	211	6,275	-	8,086	14,572	12,638	(3,760)	1,543
1358734	Merae Volunteer Fire	46,527	0.111%	345	-	2,123	-	1,865	4,333	158	-	4,703	12,644	17,505	9,473	(855)
1358724	Merae Volunteer Police	-	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	(855)
1368434	Melbourne Volunteer Fire	94,544	0.225%	702	-	4,313	5,505	10,520	322	9,558	-	2,956	12,836	19,250	(89)	19,161
1371434	Melrose Volunteer Fire	55,832	0.133%	414	-	2,547	5,393	8,354	190	4,364	-	4,372	10,706	11,368	12,766	12,766
1377334	Mena Volunteer Fire	111,569	0.266%	828	-	5,090	16,411	22,329	380	11,279	-	441	12,100	22,717	5,811	28,528
1384634	Midland Volunteer Fire	41,503	0.099%	308	-	1,893	3,144	5,345	141	4,196	-	8,171	12,508	8,451	(5,322)	3,129
1388934	Mineral Springs Volunteer Fire	83,377	0.199%	619	-	3,804	5,268	12,368	284	8,429	-	1,545	10,258	16,977	2,079	19,056
1398634	Monette Volunteer Fire	112,689	0.268%	836	-	5,141	13,418	19,395	384	11,392	-	-	11,776	22,945	7,380	30,325
1408734	Monticello Volunteer Fire	66,904	0.159%	497	-	3,052	7,298	10,847	228	6,763	-	6,428	13,419	13,622	(1,804)	11,818
1418434	Montrose Volunteer Fire	38,712	0.092%	287	-	1,766	3,644	5,697	132	3,913	-	4,110	8,155	7,882	(2,042)	4,840
1421434	Morning Star Fpa	116,316	0.277%	863	-	5,306	17,712	23,881	396	11,759	-	15,454	27,609	23,684	15,215	38,899
1422234	Morning Star Volunteer Fire	39,130	0.093%	290	-	1,785	-	2,075	133	3,956	-	2,894	6,983	7,967	(1,831)	6,136
1425734	Moro Volunteer Fire	27,916	0.066%	207	-	1,274	3,446	4,927	95	2,822	-	70	2,987	5,684	269	5,953
1427334	Morrilton Volunteer Fire	161,447	0.384%	1,198	-	7,365	8,563	16,321	550	16,321	-	7,884	24,755	32,873	(3,385)	29,488
1430334	Morrow Volunteer Fire	68,994	0.163%	508	-	3,120	6,28	4,253	6,914	260	-	7,457	13,926	13,266	14,762	14,762
1433834	Mount Holly Volunteer Fire	85,191	0.203%	632	-	3,886	3,442	7,960	290	8,612	-	6,482	15,384	17,346	1,273	18,619
1448634	Mount Ida Volunteer Fire	106,546	0.254%	791	-	4,861	18,378	24,030	363	10,771	-	11,134	21,694	12,650	14,344	14,344
1438934	Mountain Home Volunteer Fire	55,461	0.132%	412	-	2,530	11,464	14,406	189	5,607	-	16,914	22,710	11,293	(1,171)	10,122
1438924	Mountain Home Volunteer Police	28,476	0.068%	211	-	1,299	-	1,510	97	2,879	-	8,564	11,540	5,798	(3,307)	2,491
1447824	Mountain Pine Volunteer Police	16,521	0.039%	123	-	754	11,782	12,659	56	1,670	-	1,726	3,364	4,036	7,400	7,400
1452434	Mountain View Volunteer Fire	151,401	0.360%	1,124	-	6,907	8,381	16,412	516	15,305	-	5,317	21,138	30,827	5,019	35,846
1452424	Mountain View Volunteer Police	21,678	0.052%	161	-	989	1,668	2,818	74	2,191	-	5,385	4,414	(4,558)	(144)	(144)
1436234	Mountaintop Volunteer Fire	173,268	0.413%	1,286	-	7,904	16,23	10,813	590	17,516	-	17,514	35,620	35,280	(6,515)	28,765
1436224	Mountaintop Volunteer Police	32,616	0.078%	242	-	1,488	8,046	1,111	3,297	1,111	-	12,047	15,455	6,641	4,074	10,715
1449434	Mt Judea Area Volunteer Fire	129,249	0.308%	959	-	5,896	1,178	8,033	440	13,066	-	1,843	15,349	26,317	2,989	29,306
1457534	Mulberry Volunteer Fire	140,187	0.334%	1,040	-	6,395	10,235	17,670	477	14,172	-	12,203	26,852	28,574	(2,272)	26,272
1467234	Murfreesboro Volunteer Fire	77,975	0.186%	579	-	3,557	6,184	10,320	265	10,883	-	2,329	10,477	15,877	15,889	15,889
1487734	Nashville Volunteer Fire	108,218	0.258%	803	-	4,937	-	5,740	368	10,940	-	2,949	14,257	22,035	(2,120)	19,915
1490734	Natural Dam Volunteer Fire	22,333	0.053%	166	-	1,019	-	1,185	76	2,258	-	2,107	4,441	4,547	(3,649)	898
1493134	New Blaine Rural Volunteer Fire	100,821	0.240%	743	-	4,599	16,371	21,718	343	10,192	-	14,088	24,623	20,528	2,444	22,972
1497434	Newark Volunteer Fire	95,703	0.228%	710	-	4,366	363	5,439	326	9,675	-	13,775	23,776	19,486	1,755	21,241
1506734	Newport Volunteer Fire	60,950	0.145%	452	-	2,781	1,776	5,009	208	6,162	-	6,543	12,913	12,410	(3,938)	8,472
1506724	Newport Volunteer Police	5,583	0.013%	41	-	255	-	296	19	564	-	9,147	9,730	1,137	(3,252)	(2,115)
1508334	Nimrod/Aplin Volunteer Fire	50,249	0.120%	373	-	2,292	7,520	10,185	171	5,080	-	2,956	8,207	10,231	10,414	20,645
1509134	Nob Hill Volunteer Fire	94,544	0.225%	702	-	4,313	4,149	9,164	322	9,558	-	18,242	28,122	19,250	(1,315)	17,935
1516429	Norfolk Volunteer Police	7,476	0.018%	55	-	341	4,755	5,151	25	756	-	781	1,522	1,826	3,348	3,348
1515634	Norman Volunteer Fire	44,666	0.106%	332	-	2,038	-	2,370	152	4,515	-	5,039	9,706	9,094	(1,943)	7,151
1517234	Norphlet Volunteer Fire	89,331	0.213%	663	-	4,075	2,138	6,876	304	9,031	-	5,523	14,858	18,189	184	18,373
1517224	Norphlet Volunteer Police	11,166	0.027%	83	-	509	-	592	38	1,129	-	256	1,423	2,274	(129)	2,145
1525334	North Crossett Volunteer Fire	94,914	0.226%	704	-	4,330	1,300	6,334	323	9,955	-	3,810	13,728	19,326	870	20,196
1540734	North Pulaski Fpd	189,458	0.451%	1,406	-	8,643	46,619	56,668	645	19,153	-	11,953	31,751	38,576	4,723	43,299
1522934	Northeast Benton Co.	216,073	0.514%	1,604	-	9,857	23,916	35,377	736	21,843	-	22,579	43,995	12,362	56,357	56,357
1523834	Northeast Greene County Fire District	121,482	0.289%	902	-	5,542	9,234	12,838	414	12,838	-	24,545	37,240	24,735	5,628	38,363
1524534	Northeast Lakeside Volunteer Fire	78,401	0.187%	582	-	3,577	2,958	7,117	267	7,926	-	2,072	10,265	15,964	(2,760)	13,204
1526134	Northeast Saline County Fire	23,634	0.056%	175	-	1,078	585	1,838	80	2,389	-	4,118	6,587	4,812	(3,581)	1,231
1531834	Northside Volunteer Fire	50,249	0.120%	373	-	2,292	-	2,665	171	5,080	-	6,028	11,279	10,231	(4,164)	6,067
1529634	Northside Volunteer Police	118,367	0.282%	879	-	5,400	3,676	9,955	403	11,966	-	3,476	15,845	24,101	3,751	27,852
1547434	Oak Grove Fire Protection Dist. #25	78,772	0.188%	585	-	3,594	2,508	6,687	268	7,963	-	15,965	24,196	16,039	8,638	24,677
1546634	Oak Grove Volunteer Fire	39,595	0.094%	294	-	1,806	6,329	8,429	135	4,003	-	334	4,472	8,062	456	8,518
1520234	Oil Trough Volunteer Fire	94,173	0.224%	699	-	4,296	2,370	7,365	321	9,209	-	26,305	36,146	19,175	(8,420)	10,755
1555534	Ola Volunteer Fire	61,415	0.146%	456	-	2,802	-	3,258	209	6,209	-	6,170	12,588	12,505	(2,498)	10,007
1555524	Ola Volunteer Police	5,954	0.014%	44	-	272	77	393	20	602	-	1,487	2,109	1,212	(892)	320
1566034	Oppelo Volunteer Fire	103,802	0.247%	770	-	4,735	2,340	7,845	353	10,493	-	284	11,130	11,135	3,675	24,810
1566024	Oppelo Volunteer Police	276	0.001%	2	-	13	202	217	1	28	-	6	29	56	27	123
1576834	Osceola Volunteer Fire	27,916	0.066%	207	-	1,274	-	1,481	95	2,822	-	13,359	16,276	5,684	(9,055)	(3,371)
1576824	Osceola Volunteer Police	33,499	0.080%	249	-	1,528	2,701	4,478	114	3,386	-	548	4,048	6,821	2,278	9,099
1579234	Ouchita Co Fd #1	81,232	0.193%	603	-	3,706	5,900	9,809	277	8,212	-	6,117	14,606	16,540	(1,333)	15,207
1582234	Oxley Volunteer Fire	44,666	0.106%	332	-	2,038	1,501	5,271	152	4,515	-	853	5,520	9,094	4,425	13,519
1585734	Ozark Volunteer Fire	90,167	0.215%	669	-	4,113	4,113	4,782	307	9,115	-	17,772	27,194	18,359	(10,791)	7,568
1585724	Ozark Volunteer Police	28,522	0.092%	286	-	1,757	-	2,043	131	3,894	-	3,499	7,524	7,844	709	8,553
1599734	Pangburn Volunteer Fire	129,486	0.308%	961	-	5,907	10,067	16,935	441	13,090	-	2,403	15,934	26,365	769	

**Arkansas Local Police and Fire Retirement System**  
**Schedule of LOPFI Volunteer Pension Amounts by Employer**  
**As of and for the year ended December 31, 2019**

Employer ID	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense						
		Net Pension Liability	Employer Allocation Percentage	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Resources	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 Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Resources	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Differences Between Employer Contributions and Proportionate Share of Pension Expense	Total Employer Pension Expense
1617934	Parks Volunteer Fire	-	0.000%	-	-	-	-	-	-	-	-	18,013	18,013	(7,111)	(7,111)	
1619534	Parthenon Volunteer Fire	49,925	0.119%	371	-	2,278	-	2,649	170	5,047	-	2,182	7,399	10,165	(3,658)	6,507
1623334	Patterson Volunteer Fire	67,511	0.161%	501	-	3,080	1,264	4,845	230	6,825	-	6,944	13,999	13,746	(2,811)	10,935
1623324	Patterson Volunteer Police	10,843	0.026%	80	-	495	-	575	37	1,096	-	1,268	2,401	2,208	(1,408)	800
1627634	Pea Ridge Volunteer Fire	200,995	0.479%	1,492	-	9,169	16,181	26,842	684	20,319	-	12,508	33,511	40,925	(2,375)	38,550
1627624	Pea Ridge Volunteer Police	5,489	0.013%	41	-	250	-	291	19	555	-	193	767	1,118	816	1,934
1629234	Peel Volunteer Fire & Rescue	79,190	0.189%	588	-	3,613	3,311	7,512	270	8,005	-	9,385	17,660	16,124	(2,028)	14,096
1628424	Perla Volunteer Police	-	0.000%	-	-	-	-	-	-	-	-	-	-	-	(896)	(896)
1631434	Perryville Volunteer Fire	72,581	0.173%	539	-	3,311	521	4,371	247	7,337	-	9,140	16,724	14,779	(5,140)	9,639
1633034	Philadelphia Volunteer Fire	94,591	0.225%	702	-	4,315	7,649	12,666	322	9,562	-	9,222	10,806	19,260	981	20,241
1635734	Piggott Volunteer Fire	122,925	0.293%	912	-	5,608	5,943	12,463	419	12,427	-	2,773	15,619	25,029	(1,331)	23,698
1646224	Pine Bluff Volunteer Police	33,499	0.080%	249	-	1,528	4,663	6,440	114	18,977	-	18,977	22,477	6,821	(9,253)	(2,432)
1648934	Pine Ridge Volunteer Fire	27,916	0.066%	207	-	1,274	-	1,481	95	2,822	-	4,686	7,603	5,684	(1,750)	3,934
1649734	Pine Village Volunteer Fire	51,597	0.123%	383	-	2,354	-	2,737	176	5,216	-	12,740	18,132	10,506	(8,430)	2,076
1651934	Pineville Volunteer Fire	140,234	0.334%	1,041	-	6,397	3,125	10,563	477	14,176	-	2,735	17,388	28,554	4,348	32,902
1652734	Piney Point Volunteer Fire	58,623	0.140%	435	-	2,674	42,809	45,918	200	5,926	-	6,126	11,937	14,328	(2,391)	12,547
1657834	Plainview Volunteer Fire	105,805	0.252%	785	-	4,827	1,455	7,067	360	10,696	-	10,502	21,558	21,543	(3,713)	17,850
1644634	Pleasant Plains Volunteer Fire	95,285	0.227%	707	-	4,347	1,008	6,062	324	9,632	-	18,122	28,128	19,401	(7,990)	11,411
1655134	Plamerville Volunteer Fire	66,998	0.160%	497	-	3,056	1,642	5,195	228	6,773	-	17,876	24,877	13,642	(4,239)	9,403
1665934	Pocahontas Volunteer Fire	89,568	0.213%	665	-	4,086	8,695	8,446	305	9,055	-	13,618	22,978	18,237	(1,649)	16,588
1665924	Pocahontas Volunteer Police	29,083	0.069%	216	-	1,327	7,976	9,519	99	2,940	-	7,313	10,352	5,922	1,913	7,835
1667334	Ponca Volunteer Fire	39,453	0.094%	293	-	1,800	7,793	9,886	134	3,988	-	6,441	10,563	8,033	(1,756)	6,277
1671334	Portland Volunteer Fire	27,916	0.066%	207	-	1,274	-	1,481	95	2,822	-	2,751	5,668	5,684	(1,740)	3,944
1668334	Pottsville Volunteer Fire	100,734	0.240%	748	-	4,595	5,977	11,320	343	10,183	-	7,555	18,081	20,511	1,809	22,320
1668324	Pottsville Volunteer Police	22,104	0.053%	164	-	1,008	11,820	12,992	75	2,235	-	16	2,326	4,501	615	5,116
1675634	Prairie Grove Volunteer Fire	129,533	0.308%	961	-	5,909	1,952	8,822	441	13,095	-	1,354	14,890	26,375	555	26,930
1675624	Prairie Grove Volunteer Police	16,750	0.040%	124	-	764	2,359	3,247	57	1,693	-	2,210	3,960	3,410	2,191	5,601
1679934	Prescott Volunteer Fire	61,415	0.146%	456	-	2,922	3,258	2,099	209	6,209	-	7,729	14,147	12,505	(4,959)	7,546
1685334	Pulaski Co Volunteer Fire	66,998	0.160%	497	-	3,056	7,591	11,144	228	6,773	-	1,637	8,638	13,642	(4,775)	8,867
1691834	Pyatt Rural Fire & Def Assoc	73,323	0.175%	544	-	3,345	464	4,353	250	7,412	-	999	8,661	14,929	622	15,551
1692634	Quail Creek Volunteer Fire	17,309	0.041%	128	-	790	5,051	5,969	59	1,750	-	8,094	9,903	3,524	2,930	6,454
1695034	Ravenden Volunteer Fire	51,834	0.123%	385	-	2,365	539	3,289	176	5,240	-	19,885	25,301	10,554	(6,089)	4,465
1704334	Reactor Volunteer Fire	122,877	0.293%	912	-	5,608	6,671	13,189	418	12,422	-	25,189	38,029	25,020	1,823	26,843
1704324	Reactor Volunteer Police	16,474	0.039%	122	-	752	1,564	2,438	56	1,665	-	579	2,300	3,354	1,385	4,739
1713224	Redfield Volunteer Fire	140,187	0.334%	1,040	-	6,395	7,166	14,601	477	14,172	-	1,977	16,026	28,544	2,337	30,881
1713224	Redfield Volunteer Police	11,166	0.027%	83	-	509	19	611	38	1,129	-	462	1,629	2,274	(136)	2,138
1715934	Richwood Volunteer Fire	38,940	0.093%	289	-	1,776	-	2,065	133	3,937	-	1,761	5,831	7,929	(812)	7,117
1714034	Rison Volunteer Fire	91,145	0.217%	676	-	4,158	5,969	10,803	310	9,214	-	1,140	10,664	18,558	(1,218)	17,340
1716734	Riverdale Volunteer Fire	38,475	0.092%	286	-	1,755	-	2,041	131	3,890	-	1,313	5,334	7,834	(598)	7,236
1721334	Rockport Volunteer Fire	67,558	0.161%	501	-	3,082	1,971	5,554	230	6,830	-	16,311	23,377	13,752	(2,822)	10,934
1724824	Rogers Volunteer Police	5,213	0.012%	39	-	238	3,601	3,878	18	527	-	-	545	1,061	1,274	2,335
1726434	Rondo Volunteer Fire	11,679	0.028%	87	-	533	191	811	40	1,181	-	65	1,286	2,378	(4)	2,374
1729934	Rose Bud Volunteer Fire	117,247	0.279%	870	-	5,349	17,654	23,873	399	11,853	-	279	12,531	23,873	4,078	27,951
1730234	Ross Van Ness - Wellford Volunteer Fire	99,890	0.238%	741	-	4,557	5,542	10,840	340	10,098	-	279	10,717	20,339	1,545	21,884
1727234	Round Mountain Volunteer Fire	123,485	0.294%	917	-	5,633	9,960	16,510	420	12,483	-	6,601	19,504	25,143	(4,792)	20,351
1721024	Ruddell Hill Volunteer Fire	50,059	0.119%	372	-	2,284	1,368	4,024	170	5,061	-	7,243	12,474	10,193	(7,041)	3,152
1728034	Rudd's Crossing Volunteer Fire	55,832	0.133%	414	-	2,547	-	2,961	190	5,644	-	5,305	11,139	11,368	(1,364)	10,004
1732934	Russell Volunteer Fire	61,273	0.146%	455	-	2,795	11,369	209	437	6,194	-	20,315	26,718	12,476	(4,745)	7,731
1753134	Salem Volunteer Fire	128,413	0.306%	953	-	5,858	6,608	8,419	209	12,982	-	2,414	15,833	26,147	(65)	26,082
1753124	Salem Volunteer Police	-	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
1758334	Salem-Saline County Volunteer	157,354	0.375%	1,168	-	7,179	17,499	25,846	536	15,907	-	2,138	18,581	32,039	569	32,608
1757434	Saratoga Volunteer Fire	11,166	0.027%	83	-	509	-	592	38	1,129	-	8,274	9,441	2,274	(2,985)	(711)
1758234	Sardis Fire Protection District	88,306	0.210%	655	-	4,029	5,686	10,370	301	8,927	-	1,898	11,126	17,980	1,406	19,386
1760434	Scotland Area Fire & Emergency	100,497	0.239%	746	-	4,585	13,654	18,985	342	10,159	-	1,920	12,421	20,463	21,178	41,641
1761234	Scott Volunteer Fire	50,438	0.120%	374	-	2,301	2,926	5,601	172	5,099	-	5,243	10,514	10,270	(4,804)	5,466
1762034	Seaton Rural Volunteer Fire	94,914	0.226%	704	-	4,320	5,086	6,263	323	6,959	-	2,769	12,687	19,326	(2,346)	17,040
1797334	Se Jefferson Co Volunteer Fire	50,667	0.121%	376	-	2,311	2,705	5,392	173	5,122	-	4,563	9,858	10,316	(140)	10,176
1763934	Searcy Volunteer Fire	11,166	0.027%	83	-	509	-	592	38	1,129	-	249	1,416	2,274	(129)	2,145
1763924	Searcy Volunteer Police	49,271	0.117%	366	-	2,248	3,939	6,553	168	4,981	-	1,401	6,550	10,032	5,514	15,546
1764734	Sedgwick Fire Improvement Dist	39,453	0.094%	293	-	1,800	4,701	6,794	134	3,988	-	11,720	15,842	8,033	658	8,691
1769834	Shady Grove Fire & Rescue	50,249	0.120%	373	-	2,292	1,771	4,436	171	5,080	-	5,004	10,255	10,231	(596)	9,635
1766334	Shannon Hills Volunteer Fire	78,906	0.188%	606	-	3,690	18,783	19,969	269	7,977	-	14,514	22,760	16,066	(6,694)	10,296
1765524	Shannon Hills Volunteer Police	27,821	0.066%	206	-	1,269	1,453	2,928	95	2,812	-	6,671	9,578	5,665	1,097	6,762
1767134	Shaw Volunteer Fire Protection	83,283	0.198%	618	-	3,799	5,462	9,879	284	8,419	-	2,268	10,971	16,957	3,326	20,283
1774434	Sheridan Volunteer Fire	176,848	0.421%	1,313	-	8,068	15,754	23,155	602	17,878	-	13,327	31,807	36,009	(7,774)	35,235
1783334	Siloam Springs Volunteer Fire	23,311	0.056%	173	-	1,063	12,156	13,392	79	2,357	-	7,510	9,946	4,746	976	5,722
1783324	Siloam Springs Volunteer Police	-	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
1788434	Sixth District Volunteer Fire	136,512	0.325%	1,013	-	6,228	12,209	19,450	465	13,800	-	4,804	19,069	27,796	8,572	36,368
1793034	Smackover Volunteer Fire	101,152	0.241%	751	-	4,615	412	5,778	344	10,226	-	9,399	19,969	20,596	(3,562)	17,034
1793024	Smackover Volunteer Police	5,583	0.013%	41	-	255	3,871	4,167	19	564	-	-	583	1,137	1,298	2,435
1792234	Smyrna Volunteer Fire	34,106	0.081%	253	-	1,556	-	1,809	116	3,448	-	14,404	17,968	6,945	(7,984)	(1,039)
1794934	Snowball Volunteer Fire	67,188	0.160%	499	-	3,065	-	3,564	229	6,792	-	8,357	15,378	13,680	(3,095)	10,585
1795734	South Carroll Co Fire Assoc	39,331	0.213%	663	-	4,075	3,102	7,840	304	9,031	-	1,462	10,797	18,189	1,111	19,300
1802334	South Greene County Volunteer Fire	93,242	0.222%	692	-	4,254	-	4,946	317	9,426	-	13,297	23,400	18,985	(6,104)	12,881
1800734	South Mountain Volunteer Fire	50,249	0.120%	373</												



**Arkansas Local Police and Fire Retirement System**  
**Schedule of LOPFI Volunteer Pension Amounts by Employer**  
**As of and for the year ended December 31, 2019**

Employer ID	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense						
		Net Pension Liability	Employer Allocation Percentage	Differences Between Expected and Actual	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from	Changes in Proportion and Differences Between Employer Contributions and
1798124	Sparkman Volunteer Police	16,560	0.039%	123	-	755	1,969	2,847	56	1,674	-	1,201	2,931	3,372	(923)	2,449
1833334	St. Francis Volunteer Fire	22,656	0.054%	168	-	1,034	-	1,202	77	2,290	-	260	2,627	4,613	(178)	4,435
1813934	Stamps Volunteer Fire	106,223	0.253%	788	-	4,846	-	5,634	362	10,738	-	5,071	16,171	21,628	(3,805)	17,823
1824434	Star City Volunteer Fire	105,568	0.251%	784	-	4,816	-	5,600	359	10,672	-	7,644	18,675	21,495	(4,034)	17,461
1824424	Star City Volunteer Police	5,583	0.013%	41	-	255	3,870	4,166	19	564	-	2,552	3,135	1,137	(548)	589
1828734	Stephens Volunteer Fire	72,581	0.173%	539	-	3,311	4,514	5,364	247	7,337	-	5,740	13,324	14,779	1,221	16,500
1837634	Strawberry Volunteer Fire	83,519	0.199%	620	-	3,810	11,842	16,272	284	8,443	-	5,885	14,612	17,006	1,779	18,785
1839234	Strickler Volunteer Fire	44,666	0.106%	332	-	2,038	-	2,370	152	4,515	-	993	5,660	9,094	(1,434)	7,660
1843034	Strong Volunteer Fire	106,081	0.253%	787	-	4,839	13,924	19,550	361	10,724	-	261	11,346	21,599	4,493	26,092
1854634	Stuttgart Volunteer Fire	21,820	0.052%	162	-	995	5,280	6,437	74	2,206	-	2,377	4,657	4,443	531	4,974
1872434	Sulphur Rock Area Volunteer Fire	4,929	0.012%	37	-	225	3,599	3,861	17	498	-	515	1,004	1,204	(204)	2,208
1873234	Sulphur Springs Volunteer Fire	33,499	0.080%	249	-	1,528	5,108	6,885	114	3,386	-	6,522	10,022	6,821	(1,026)	5,795
1873224	Sulphur Springs Volunteer Police	560	0.001%	4	-	26	409	439	2	57	-	8	67	114	(2,444)	(2,330)
1874034	Summit Volunteer Fire	84,584	0.201%	628	-	3,859	14,831	19,318	288	8,551	-	2,094	10,933	17,222	3,164	20,386
1877534	Sunnyland Rural Volunteer Fire	66,998	0.160%	497	-	3,056	640	4,193	228	6,773	-	1,279	8,280	13,642	1,404	15,046
1878334	Sunset Rural Volunteer Fire	50,107	0.119%	372	-	2,286	-	2,658	171	5,065	-	1,220	6,456	10,202	(564)	9,638
1880534	Sweet Home Volunteer Fire	-	0.000%	-	-	-	3,558	-	-	-	-	9,802	-	-	(797)	-
1879134	Swifton Volunteer Fire	83,472	0.199%	620	-	3,808	2,561	6,989	284	8,438	-	3,266	12,088	16,996	(3,142)	13,854
1879124	Swifton Volunteer Police	978	0.002%	7	-	45	729	781	3	99	-	37	139	199	236	435
1882134	Taylor Volunteer Fire	49,925	0.119%	371	-	2,278	-	2,649	170	5,047	-	8,657	13,874	10,165	(4,830)	5,335
1892924	Texarkana Volunteer Police	5,583	0.013%	41	-	255	2,107	2,403	19	564	-	91	674	1,137	1,356	2,493
1895334	Thornton Volunteer Fire	72,534	0.173%	538	-	3,309	22,468	26,315	247	7,333	-	123	7,703	14,769	8,636	23,405
1903834	Tillar Volunteer Fire	78,441	0.187%	582	-	3,578	9,489	13,649	267	7,930	-	8,197	15,972	18,971	4,281	20,253
1904834	Timbo Volunteer Fire	111,664	0.266%	829	-	5,094	13,305	19,228	380	11,288	-	3,193	14,861	22,736	10,436	33,172
1906234	Tinsman Volunteer Fire	22,333	0.053%	166	-	1,019	-	1,185	76	2,258	-	6,806	9,140	4,576	(4,036)	511
1909734	Tontitown Area Volunteer Fire	122,925	0.293%	912	-	5,608	751	7,271	419	12,427	-	14,480	27,326	25,029	(702)	24,327
1908934	Tontitown Volunteer Fire	-	0.000%	-	-	-	1,835	1,835	-	-	-	3,855	3,855	-	(8,867)	(8,867)
1908924	Tontitown Volunteer Police	61,186	0.146%	454	-	2,791	15,116	18,381	208	6,185	-	10,753	12,458	12,458	-	12,458
1831734	Town Of St. Charles Volunteer	55,832	0.133%	414	-	2,547	8,457	11,418	190	5,644	-	3,120	8,954	11,368	11,651	23,019
1912734	Tracy Area Volunteer Fire	90,120	0.215%	669	-	4,111	15,030	19,810	307	9,110	-	9,631	19,048	18,350	(853)	16,497
1922434	Trumann Volunteer Fire	78,023	0.186%	579	-	3,559	6,727	10,865	266	7,887	-	5,875	14,028	15,886	(292)	15,594
1922424	Trumann Volunteer Police	16,750	0.040%	124	-	764	9,714	10,602	57	1,693	-	1,584	3,334	3,410	2,445	5,855
1931334	Tuckerman Volunteer Fire	109,897	0.262%	816	-	5,014	9,003	14,833	374	11,110	-	4,082	15,566	22,377	(1,364)	21,013
1931324	Tuckerman Volunteer Police	22,333	0.053%	166	-	1,019	2,721	3,906	76	2,258	-	471	2,805	4,547	556	5,103
1932134	Tull Fire & Rescue	50,249	0.120%	373	-	2,292	-	2,665	171	5,080	-	11,009	16,260	10,231	(4,271)	5,960
1935634	Turrell Volunteer Fire	16,750	0.040%	124	-	764	4,011	4,899	57	1,693	-	272	2,022	3,410	2,630	6,040
1936434	Turtle Creek Volunteer Fire	112,452	0.268%	835	-	5,130	81,365	87,330	383	11,368	-	11,751	22,897	27,481	(2,481)	50,378
1937234	Tyronza Volunteer Fire	90,963	0.217%	675	-	4,150	3,761	8,586	310	9,196	-	2,320	11,826	18,521	(457)	18,064
1937224	Tyronza Volunteer Police	17,026	0.041%	126	-	777	10,946	11,946	58	1,721	-	719	2,498	3,467	2,903	6,370
1938034	Union Volunteer Fire	82,830	0.104%	625	-	2,000	602	2,927	149	4,431	-	5,406	9,986	8,924	(6,083)	2,841
1939934	Valley Springs Volunteer Fire	99,472	0.237%	738	-	4,538	10,100	15,376	339	10,056	-	5,729	16,124	20,254	135	20,389
1941024	Van Buren Volunteer Police	22,609	0.054%	168	-	1,031	1,353	2,552	77	2,286	-	4,217	6,580	4,603	(3,197)	1,406
1942934	Vandervoort Rural Volunteer Fire	66,856	0.159%	496	-	3,050	-	3,546	228	6,759	-	1,593	8,580	13,613	(805)	12,808
1944534	Velvet Ridge Fire Protection District	72,581	0.173%	539	-	3,311	4,747	8,597	247	7,337	-	7,584	14,779	5,395	(18,174)	18,174
1952634	Vilonia Volunteer Fire	107,058	0.255%	795	-	4,884	-	5,679	365	10,823	-	30,840	42,028	21,799	(15,427)	6,372
1952624	Vilonia Volunteer Police	10,890	0.026%	81	-	497	1,643	2,221	37	1,101	-	10,924	12,062	2,217	(1,177)	1,040
1961534	Viola Volunteer Fire	60,855	0.145%	452	-	2,776	7,440	10,668	207	6,152	-	7,922	13,931	12,391	(1,303)	11,088
1982834	Wabbsaska Volunteer Fire	33,499	0.080%	249	-	1,528	1,854	3,631	114	3,386	-	4,723	8,223	4,623	(404)	6,417
1991734	Waldo Volunteer Fire	16,190	0.039%	120	-	739	-	859	55	1,637	-	21,636	23,328	3,296	(21,411)	(18,115)
1991724	Waldo Volunteer Police	5,631	0.013%	42	-	257	-	299	19	569	-	850	1,438	1,146	(4,719)	(3,573)
2002834	Waldron Volunteer Fire	101,239	0.241%	751	-	4,619	-	5,370	345	10,234	-	2,564	13,143	20,614	(3,110)	17,504
2011734	Walnut Ridge Volunteer Fire	71,556	0.170%	531	-	3,264	-	3,795	244	7,234	-	7,660	15,138	14,570	(8,288)	6,282
2011724	Walnut Ridge Volunteer Police	26,891	0.064%	200	-	1,227	3,374	4,801	92	2,718	-	1,205	4,015	5,475	1,630	7,105
2016834	Ward Volunteer Fire	56,715	0.135%	421	-	2,587	-	3,008	193	5,733	-	4,678	10,604	11,548	(1,855)	9,693
2016824	Ward Volunteer Police	23,918	0.057%	178	-	1,091	-	1,269	81	2,418	-	3,386	5,885	4,870	(1,298)	3,572
2021434	Warren Volunteer Fire	172,101	0.410%	1,277	-	7,851	9,361	14,859	586	24,628	-	24,628	35,942	22,691	(12,251)	32,351
2031134	Washington Volunteer Fire	25,732	0.061%	191	-	1,174	2,117	3,482	88	2,601	-	920	3,609	5,239	(6,72)	4,567
2034634	Water Valley Volunteer Fire	83,283	0.198%	618	-	3,799	-	4,417	284	8,419	-	5,112	13,815	16,957	(4,670)	12,287
2035434	Watson Chapel Volunteer Fire	183,504	0.437%	1,362	-	8,371	29,953	39,686	625	18,551	-	1,226	20,402	37,364	12,812	50,176
2036234	Wedington Volunteer Fire	139,532	0.332%	1,036	-	6,365	-	7,401	475	14,106	-	11,212	25,793	28,411	(6,230)	22,181
2041934	Weiner Volunteer Fire	78,212	0.186%	580	-	3,486	7,634	10,966	266	7,907	-	2,012	10,185	15,925	637	16,562
2041924	Weiner Volunteer Police	10,378	0.025%	77	-	473	7,082	7,652	35	1,049	-	1,084	2,113	2,535	(4,648)	4,648
2048634	Wescon Volunteer Fire	128,508	0.306%	954	-	5,863	2,803	9,620	438	12,991	-	237	13,666	26,166	5,000	31,166
2049434	Wesley Volunteer Fire	35,037	0.083%	260	-	1,598	2,068	3,926	119	3,542	-	14,327	17,988	7,134	(4,807)	2,327
2050834	West Fork Volunteer Fire	185,736	0.442%	1,379	-	8,473	18,666	262	632	18,776	-	10,873	30,281	37,818	2,433	40,251
2050824	West Fork Volunteer Police	49,689	0.118%	369	-	2,267	8,098	10,967	169	5,023	-	917	6,109	10,117	7,295	17,412
2060524	West Memphis Volunteer Police	31,543	0.075%	234	-	1,439	2,192	3,865	107	3,189	-	924	4,220	6,423	(6,423)	6,565
2065634	West Point Volunteer Fire	33,499	0.080%	249	-	1,528	-	1,777	114	3,386	-	12,888	16,388	6,821	(4,670)	2,151
2066434	West Pulaski Volunteer Fire	303,819	0.723%	2,255	-	13,860	58,432	74,547	1,034	30,713	-	1,345	33,092	61,862	13,380	75,242
2067234	Western Greene Co Fire	139,209	0.331%	1,033	-	6,351	91	7,475	474	14,073	-	6,764	21,311	28,345	(616)	27,729
2068034	Western Grove Volunteer Fire	112,082	0.267%	832	-	5,113	112,082	117,882	382	11,331	-	1,510	13,223	22,821	6,436	29,257
2070234	Wheatley Volunteer Fire	45,178	0.108%	335	-	2,061	359	2,755	154	4,567	-	12,751	17,472	9,199	(8,769)	430
2070224	Wheatley Volunteer Police	-	0.000%	-	-	-	1	-	-	-	-	1,597	-	-	(2,497)	(2,497)
2071034	Wheeler Volunteer Fire	117,807	0.280%	874	-	5,374	2,982	9,200	401	11,909	-	5,751	18,061	23,987	(3,73)	23,614
2079634	White Bluff-Rye Hill Volunteer	139,532	0.332%													

**Arkansas Local Police and Fire Retirement System**  
**Schedule of LOPFI Volunteer Pension Amounts by Employer**  
**As of and for the year ended December 31, 2019**

Employer ID	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
		Net Pension Liability	Employer Allocation Percentage	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	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 Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and	Total Employer Pension Expense
2088534	Williams Junction Volunteer F	44,666	0.106%	332	-	2,038	-	2,370	152	4,515	-	1,836	6,503	9,094	(1,780)	7,314
2090734	Wilmot Volunteer Fire	49,224	0.117%	365	-	2,246	602	3,213	168	4,976	-	1,708	6,852	10,023	406	10,429
2100834	Wilmot Volunteer Fire	55,832	0.133%	414	-	2,547	507	3,468	190	5,644	-	5,651	11,485	11,368	(3,113)	8,255
2109134	Wilson Volunteer Fire	50,020	0.119%	371	-	2,282	1,229	3,882	170	5,057	-	7,582	12,809	10,185	(3,399)	6,786
2110534	Wilson Volunteer Fire	55,974	0.133%	415	-	2,554	6,374	9,343	191	5,658	-	8,964	14,813	11,397	(6,464)	4,933
2111334	Winchester Volunteer Fire	33,310	0.079%	247	-	1,520	12,170	13,937	113	3,267	-	686	4,166	6,782	8,035	14,817
2102434	Woodlawn Volunteer Fire	89,473	0.213%	664	-	4,082	10,939	15,685	305	9,045	-	3,172	12,522	18,218	2,313	20,531
2115634	Wright-Pastoria Volunteer Fire	55,832	0.133%	414	-	2,547	7,297	10,258	190	5,644	-	4,766	10,600	11,368	4,659	16,027
2119934	Wynne Volunteer Fire	73,094	0.174%	543	-	3,335	-	3,878	249	7,389	-	1,468	9,106	14,883	(879)	14,004
2119924	Wynne Volunteer Police	-	0.000%	-	-	-	2,072	2,072	-	-	-	4,168	4,168	-	(12)	(12)
2129634	Y-City Volunteer Fire	55,832	0.133%	414	-	2,547	-	2,961	190	5,644	-	2,101	7,935	11,368	(1,890)	9,478
2139334	Yellville Volunteer Fire	92,730	0.221%	688	-	4,230	4,035	8,953	316	9,374	-	7,890	17,580	18,881	462	19,243
2143134	Zinc Volunteer Fire	51,368	0.122%	381	-	2,343	9,653	12,377	175	5,193	-	709	6,077	10,459	4,441	14,900
	TOTAL	41,999,320	100.00%	\$ 311,722	\$ -	\$ 1,916,010	\$ 3,762,020	\$ 5,989,752	\$ 143,004	\$ 4,245,775	\$ -	\$ 4,155,418	\$ 8,544,197	\$ 8,551,624	\$ (249,273)	\$ 8,302,351

**Arkansas Local Police and Fire Retirement System  
Additional GASB No. 68 Disclosures as of December 31, 2019  
Schedule of LOPFI Volunteer Deferred Inflows and Outflows by Year**

Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows							Schedule of Deferred Inflows and Outflows - Proportional Share of Collective Amounts							Schedule of Deferred Inflows and Outflows - Employer Specific Change in Proportion						
			2020	2021	2022	2023	2024	Thereafter	Total	2020	2021	2022	2023	2024	Thereafter	Total	2020	2021	2022	2023	2024	Thereafter	Total
2170014	J01-Gamaliel Jd 05	0.252%	\$ 17,213	\$(1,476)	\$ 1,314	\$(4,681)	\$ -	\$ -	\$ 12,270	\$ 2,467	\$(2,623)	\$ (604)	\$(4,681)	\$ -	\$(5,441)	\$ 14,746	\$ 1,347	\$ 1,918	\$ -	\$ -	\$ -	\$ -	\$ 17,111
1501	Alexander Volunteer Fire	0.020%	3,214	2,509	1,931	(591)	-	-	2,961	2,509	(591)	-	-	-	2,961	2,509	2,509	-	-	-	-	2,509	
15024	Alexander Volunteer Police	0.107%	12,054	9,986	10,005	(11,177)	(2,577)	(1,990)	10,509	10,509	(1,177)	(2,577)	(11,939)	-	(11,939)	11,004	10,715	10,262	-	-	-	31,981	
10634	Albion Sylamore Volunteer Fire	0.071%	8,019	6,289	6,452	(1,326)	-	-	19,434	6,682	(743)	(171)	(1,326)	-	(8,973)	7,321	7,002	6,623	-	-	-	20,976	
11614	Alma Volunteer Fire	0.232%	6,442	(3,262)	2,625	(9,999)	-	-	6,148	3,168	(1,362)	(774)	(9,999)	-	(6,973)	(3,664)	3,000	3,399	-	-	-	(105)	
19534	Alpena Volunteer Fire	0.014%	1,620	1,428	1,238	4,105	-	-	1,580	1,428	(150)	(288)	(4,105)	-	(1,311)	1,478	1,478	1,460	-	-	-	4,446	
24834	Altheimer Volunteer Fire	0.040%	(553)	(521)	(187)	(741)	-	-	390	(415)	(96)	(241)	-	-	(862)	(943)	(106)	(91)	-	-	-	(1,140)	
24824	Altheimer Volunteer Police	0.012%	1,358	1,091	1,148	-	-	3,373	1,148	(126)	(29)	(224)	-	-	(261)	1,240	1,217	1,177	-	-	-	3,634	
20534	Alva Volunteer Fire	0.185%	3,301	(76)	717	(5,203)	-	-	1,845	(4,962)	(452)	(5,501)	-	-	(4,070)	1,456	1,806	1,169	-	-	-	4,511	
20524	Alva Volunteer Police	0.001%	(2,394)	(4,112)	(2,682)	(14)	-	(9,202)	(7)	(9)	(2)	(14)	-	-	(17)	(2,401)	(4,104)	(2,680)	-	-	-	(9,185)	
30234	Amity Volunteer Fire	0.213%	(1,040)	(4,257)	(994)	(9,954)	-	-	(10,065)	2,083	(2,216)	(510)	(9,954)	-	(4,977)	(3,743)	(2,041)	(484)	-	-	-	(6,268)	
30224	Amity Volunteer Police	0.015%	176	(176)	(62)	(247)	-	-	(412)	(138)	(32)	(247)	-	-	(57)	(30)	(30)	-	-	-	-	(125)	
31034	Antioch Volunteer Fire	0.151%	(15,564)	(15,549)	(10,950)	(2,815)	-	-	(44,478)	1,842	(1,577)	(343)	(2,815)	-	(3,273)	(17,046)	(13,772)	(10,587)	-	-	-	(41,405)	
34534	Appleton Rural Volunteer Fire	0.185%	(2,713)	(7,229)	(6,250)	(4,439)	-	-	(19,731)	1,812	(1,927)	(644)	(4,439)	-	(3,998)	(4,252)	(5,402)	(5,806)	-	-	-	(15,733)	
36134	Arch Street Jd 016	0.197%	(2,440)	(400)	6,522	(3,650)	-	-	(1,027)	(2,040)	(472)	(3,650)	-	-	(4,209)	(4,271)	(2,820)	(3,363)	-	-	-	4,181	
41834	Arkadelphia Volunteer Fire	0.134%	(7,842)	(7,733)	(5,515)	(2,488)	-	-	(23,678)	1,311	(1,384)	(321)	(2,488)	-	(2,862)	(9,253)	(6,339)	(5,194)	-	-	-	(20,786)	
50734	Arkansas City Volunteer Fire	0.108%	(19,843)	(5,342)	(4,258)	(2,008)	-	-	(13,551)	1,059	(1,125)	(259)	(2,008)	-	(2,333)	(3,002)	(4,217)	(3,999)	-	-	-	(11,218)	
40424	Arkden Volunteer Police	0.005%	3,013	2,175	6,087	787	-	-	(837)	(193)	(193)	(1,493)	-	-	(1,706)	2,226	2,212	2,265	-	-	-	2,623	
64724	Ash Flat Volunteer Police	0.093%	(2,280)	1,551	956	(1,728)	-	-	2,389	911	(968)	(221)	(1,728)	-	(2,008)	1,299	2,519	1,179	-	-	-	4,997	
40414	Atchafalaya Volunteer Fire	0.267%	(12,186)	(4,940)	(11,778)	(4,967)	-	-	(11,778)	2,617	(2,783)	(643)	(4,967)	-	(5,774)	(3,903)	(2,143)	(537)	-	-	-	(6,603)	
70124	Atkins Volunteer Fire	0.005%	3,013	2,175	6,087	787	-	-	(837)	(193)	(193)	(1,493)	-	-	(1,706)	2,226	2,212	2,265	-	-	-	2,623	
70114	Atkins Volunteer Fire	0.330%	6,688	(2,463)	(382)	(6,137)	-	-	(2,294)	3,234	(4,439)	(792)	(6,137)	-	(5,134)	3,454	976	410	-	-	-	4,840	
70124	Atkins Volunteer Police	0.040%	2,477	(1,169)	(1,506)	(741)	-	-	(939)	390	(415)	(96)	(741)	-	(862)	2,087	(754)	(1,410)	-	-	-	(77)	
80914	Augusta Volunteer Fire	0.279%	2,045	(3,657)	(5,190)	-	-	(9,169)	2,735	(2,908)	(670)	(5,190)	-	-	(6,033)	(690)	(749)	-	-	-	-	(3,346)	
80924	Augusta Volunteer Police	0.005%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
82514	Austin Volunteer Fire	0.248%	15,036	5,800	2,348	(4,609)	-	-	18,975	15,036	(5,595)	(4,609)	-	-	(5,158)	12,607	8,383	3,343	-	-	-	24,333	
83314	Avoca Volunteer Fire	0.200%	1,840	(1,009)	(76)	(3,868)	-	-	(3,013)	2,038	(2,167)	(499)	(3,868)	-	(4,496)	(98)	1,338	421	-	-	-	1,484	
90634	Bald Knob Volunteer Fire	0.005%	132	(1,409)	(2,299)	(1,409)	-	-	(3,013)	2,209	(2,167)	(530)	(1,409)	-	(2,603)	(2,603)	(922)	(1,051)	-	-	-	(4,651)	
90624	Bald Knob Volunteer Police	0.005%	(6,497)	(4,246)	(2,687)	-	-	(13,430)	-	-	-	-	-	-	(6,497)	(4,246)	(2,687)	-	-	-	-	(13,430)	
100734	Barling Volunteer Fire	0.218%	5,365	206	(2,202)	(4,049)	-	-	(620)	2,034	(2,209)	(522)	(4,049)	-	(4,706)	3,231	2,555	(1,680)	-	-	-	4,086	
100724	Barling Volunteer Police	0.049%	3,363	3,842	(11,552)	(818)	-	-	(1,552)	3,842	(818)	(1,552)	-	-	(5,111)	4,213	4,982	5,187	-	-	-	15,475	
107484	Barton-Lea Fire Department, Inc.	0.620%	1,487	(8,051)	(1,517)	(11,527)	-	-	(18,608)	1,678	(16,489)	(1,487)	(11,527)	-	(13,999)	(4,587)	(1,592)	(90)	-	-	-	(15,209)	
110434	Batesville Volunteer Fire	0.196%	4,880	(683)	(1,168)	(3,643)	-	-	(614)	1,929	(2,041)	(470)	(3,643)	-	(4,234)	2,960	1,328	(698)	-	-	-	3,620	
110424	Batesville Volunteer Police	0.014%	14,474	1,827	14,732	(1,732)	-	-	(1,732)	1,827	(1,732)	(1,732)	-	-	(1,732)	1,827	1,827	1,827	-	-	-	5,355	
112034	Bauxite Volunteer Fire	0.134%	15,020	12,070	12,694	(7,340)	-	-	37,400	1,309	(1,382)	(278)	(7,340)	-	(3,787)	13,711	11,462	13,014	-	-	-	40,187	
112024	Bauxite Volunteer Police	0.205%	2,633	(1,093)	(2,825)	(1,015)	-	-	(3,200)	535	(569)	(131)	(1,015)	-	(1,180)	2,098	(1,424)	(2,694)	-	-	-	(2,020)	
122014	Bay Village Volunteer Fire	0.075%	1,840	1,840	1,840	1,840	-	-	7,360	1,840	(1,840)	1,840	-	-	(1,840)	1,840	1,840	1,840	-	-	-	7,360	
120134	Bay Volunteer Fire	0.059%	4,116	(2,011)	(312)	(5,394)	-	-	(4,022)	696	(1,284)	(5,394)	-	-	(6,270)	1,274	611	384	-	-	-	2,669	
120124	Bay Volunteer Police	0.040%	3,110	1,640	1,202	(752)	-	-	5,200	399	(421)	(97)	(752)	-	(874)	2,714	2,061	1,299	-	-	-	6,074	
405134	Beaumont Volunteer Fire	0.005%	(12,336)	(8,788)	(12,648)	(8,788)	-	-	(40,560)	1,444	(1,588)	(448)	(8,788)	-	(12,708)	(4,248)	(4,248)	(4,248)	-	-	-	(16,500)	
130934	Bearden Volunteer Fire	0.097%	965	(2,063)	(1,800)	-	-	(9,202)	986	(2,021)	(1,800)	-	-	-	(1,054)	1,622	(2,447)	-	-	-	-	(1,485)	
128734	Beaver Lake Volunteer Fire	0.266%	8,363	266	(1,432)	(4,941)	-	-	456	2,002	(2,708)	(637)	(4,941)	-	(5,743)	5,960	3,034	(2,795)	-	-	-	6,199	
1260734	Beaverfork Volunteer Fire	0.148%	(6,579)	(3,063)	(2,748)	(2,748)	-	-	(14,136)	1,444	(1,588)	(448)	(2,748)	-	(3,236)	(1,224)	(1,224)	(1,224)	-	-	-	(5,841)	
141314	Bee Branch Volunteer Fire	0.132%	8,904	(3,847)	(1,919)	(2,463)	-	-	3,675	1,268	(1,380)	(318)	(2,463)	-	(3,663)	7,666	(487)	(601)	-	-	-	6,538	
131714	Bebe Volunteer Fire	0.306%	6,401	(378)	(2,993)	(5,692)	-	-	(2,862)	2,998	(1,190)	(734)	(5,692)	-	(6,418)	3,403	2,612	(2,259)	-	-	-	3,756	
1406134	Bellevue Volunteer Fire	0.180%	(14,231)	(2,688)	(2,688)	-	-	(19,507)	1,444	(1,588)	(448)	-	-	-	(1,588)	(4,248)	(4,248)	(4,248)	-	-	-	(16,500)	
193234	Bellevue Volunteer Police	0.185%	4,401	(1,870)	(2,300)	(3,692)	-	-	(1,817)	(1,932)	(445)	(1,448)	-	-	(2,584)	4,42	(1,855)	-	-	-	-	791	
150324	Benton Volunteer Police	0.003%	(12,711)	197	(18)	(47)	-	-	(948)	28	(27)	(6)	(47)	-	(55)	(129)	214	179	-	-	-	(893)	
180024	Bentonville Volunteer Fire	0.017%	(4,052)	183	222	(139)	-	-	(3,860)	183	(183)	(139)	-	-	(171)	(2,290)	262	348	-	-	-	(4,693)	
160024	Bentonville Volunteer Police	0.206%	2,088	2,336	3,366	(498)	-	-	7,220	2,336	(464)	(498)	-	-	(275)	2,758	2,814	2,844	-	-	-	7,544	
162734	Bergman Volunteer Fire Association	0.105%	(8,157)	(6,994)	(4,811)	(1,961)	-	-	(16,943)	(1,099)	(253)	(1,961)	-	-	(2,279)	(9,191)	(5,790)	(4,178)	-	-	-	(19,264)	
170834	Berryville Volunteer Fire	0.187%	(2,977)	(5,700)	(4,635)	(4,689)	-	-	(16,012)	1,833	(1,950)	(440)	(4,689)	-	(4,040)	(4,450)	(3,590)	(4,170)	-	-	-	(12,346)	
170824	Berryville Volunteer Police	0.015%	(926)	499	(257)	(895)	-	-	(1,311)	499	(895)	(139)	(257)	-	(1,651)	637	637	637	-	-	-	2,506	
168634	Bellevue Volunteer Fire	0.134%	(1,175)	(4,459)	(1,899)	(2,488)	-	-	(9,621)	1,311	(1,384)	(321)	(2,488)	-	(2,892)	(2,622)	(3,065)	(1,578)	-	-	-	(6,129)	
168624																							

**Arkansas Local Police and Fire Retirement System  
Additional GASB No. 68 Disclosures as of December 31, 2019  
Schedule of LOPPE Volunteer Deferred Inflows and Outflows by Year**

Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows							Schedule of Deferred Inflows and Outflows - Proportional Share of Collective Amounts							Schedule of Deferred Inflows and Outflows - Employer Specific Change in Proportion						
			2020	2021	2022	2023	2024	Thereafter	Total	2020	2021	2022	2023	2024	Thereafter	Total	2020	2021	2022	2023	2024	Thereafter	Total
32904	Chambersville Volunteer Fire	0.000%	(711)	(1,046)	(1,372)	(1,483)	-	-	(5,722)	782	(831)	(191)	(1,483)	-	-	(1,723)	(1,153)	(215)	(181)	-	-	-	(1,549)
32714	Charleston Volunteer Fire	0.201%	1,276	(2,355)	(1,851)	(1,742)	-	-	(5,772)	1,972	(2,079)	(481)	(1,742)	-	-	(4,356)	(4,096)	(458)	(348)	-	-	-	(11,522)
33014	Charlton Volunteer Fire	0.100%	(2,304)	(2,129)	(1,496)	(1,496)	-	-	(14,485)	(2,250)	(2,288)	(2,288)	(1,375)	-	-	(12,501)	(4,411)	(4,411)	(4,210)	-	-	-	(11,894)
33364	Cherokee Village Volunteer Fire	0.004%	498	375	378	(82)	-	-	1,161	44	(11)	(82)	-	-	(95)	454	411	381	-	-	-	1,256	
33364	Cherokee Village Volunteer Fire	0.009%	2,024	(731)	634	(1,724)	-	-	(460)	960	(222)	(222)	-	-	(2,085)	2,017	235	386	-	-	-	3,108	
33284	Cherry Hill Volunteer Fire	0.135%	2,392	1,669	1,669	(2,471)	-	-	3,353	1,302	(1,381)	(2,471)	-	-	(2,574)	1,099	3,054	2,882	-	-	-	6,426	
33434	Cherry Valley Volunteer Fire	0.003%	1,012	(1,162)	(1,132)	(1,730)	-	-	(5,710)	911	(969)	(223)	(1,730)	-	-	(2,011)	(891)	(1,709)	(2,009)	-	-	(3,699)	
33424	Cherry Valley Volunteer Fire	0.001%	73	107	107	(21)	-	-	(20)	109	(12)	(1)	(21)	-	-	(25)	62	114	112	-	-	298	
33874	Childers Volunteer Fire	0.148%	963	(1,755)	(999)	(2,751)	-	-	(4,482)	1,459	(1,542)	(452)	(2,751)	-	-	(3,398)	(487)	(213)	(154)	-	-	(5,54)	
33934	China Volunteer Fire	0.185%	758	(1,832)	(1,025)	(1,439)	-	-	(5,538)	1,812	(1,927)	(644)	(1,439)	-	-	(3,989)	(1,054)	95	(581)	-	-	(1,540)	
34174	Choctaw Volunteer Fire	0.264%	1,476	(3,047)	(2,854)	(4,916)	-	-	(7,671)	2,399	(2,755)	(454)	(4,916)	-	-	(5,375)	(1,114)	(1,922)	350	-	-	(1,958)	
34134	Cincinnati Volunteer Fire	0.147%	4,411	(4,62)	(583)	(2,737)	-	-	(14,485)	1,462	(1,538)	(253)	(2,737)	-	-	(3,182)	2,989	1,072	(230)	-	-	3,881	
34434	Clarendon Volunteer Fire	0.153%	(4,577)	(4,669)	(3,928)	(2,838)	-	-	(16,003)	1,496	(1,508)	(366)	(2,838)	-	-	(6,073)	(3,070)	(3,562)	(1,705)	-	-	(12,705)	
35734	Clarksville Volunteer Fire	0.285%	(2,755)	(5,007)	(2,045)	(5,305)	-	-	(16,012)	2,796	(2,973)	(684)	(5,305)	-	-	(8,166)	(5,551)	(2,934)	(1,361)	-	-	(9,884)	
35734	Clarksville Volunteer Fire	0.000%	(199)	(659)	(1,274)	-	-	(1,967)	-	-	-	-	-	-	-	(139)	(469)	(1,274)	-	-	-	(1,967)	
36894	Clinton Volunteer Fire	0.119%	(567)	(4,990)	(1,574)	(5,937)	-	-	(12,768)	3,128	(3,327)	(766)	(5,937)	-	-	(6,902)	(3,495)	(3,563)	(808)	-	-	(15,664)	
37514	Coal Hill Volunteer Fire	0.133%	(3,495)	(5,218)	(1,343)	(2,471)	-	-	(14,227)	1,302	(1,385)	(319)	(2,471)	-	-	(2,873)	(4,979)	(3,833)	(3,024)	-	-	(11,654)	
37514	Coal Hill Volunteer Fire	0.013%	(1,015)	(3,645)	(2,738)	(247)	-	-	(12,768)	139	(136)	(32)	(247)	-	-	(287)	(1,149)	(3,505)	(2,768)	-	-	(7,258)	
37194	Collingsville Volunteer Fire	0.297%	(4,680)	(4,379)	126	(5,517)	-	-	(14,450)	2,908	(3,092)	(712)	(5,517)	-	-	(6,413)	(7,588)	(12,37)	138	-	-	(30,17)	
37434	Cok Volunteer Fire	0.088%	(2,747)	(2,376)	472	(1,641)	-	-	(6,912)	866	(920)	(212)	(1,641)	-	-	(3,077)	(3,633)	(1,456)	684	-	-	(4,405)	
38034	Compton Volunteer Fire Assoc	0.140%	4656	(3,354)	(2,094)	(2,710)	-	-	(8,414)	1,429	(1,519)	(350)	(2,710)	-	-	(3,156)	(2,083)	(1,835)	(2,048)	-	-	(5,664)	
38234	Conway County Volunteer Fire	2.160%	(33,245)	(58,711)	(35,125)	(46,147)	-	-	(167,225)	21,155	(22,508)	(5,469)	(46,147)	-	-	(46,809)	(54,480)	(96,203)	(29,933)	-	-	(120,584)	
37844	Cootenook Volunteer Fire	0.140%	(39)	(1,938)	(390)	(2,714)	-	-	(5,388)	1,429	(1,521)	(350)	(2,714)	-	-	(3,156)	(1,459)	(1,417)	(356)	-	-	(2,232)	
38674	Cord Volunteer Fire	0.262%	3,519	(3,118)	(1,635)	(4,875)	-	-	(4,498)	2,568	(2,713)	(629)	(4,875)	-	-	(5,067)	2,942	(387)	(96)	-	-	1,569	
38734	Cross Volunteer Fire	0.203%	(1,044)	(291)	(1,044)	(6,461)	-	-	(8,816)	1,461	(1,563)	(273)	(6,461)	-	-	(4,676)	718	138	(1,131)	-	-	(755)	
39734	Cutor Volunteer Fire	0.072%	(5,746)	(10,773)	(10,603)	(1,343)	-	-	(28,475)	707	(752)	(173)	(1,343)	-	-	(1,561)	(4,061)	(10,021)	(10,430)	-	-	(28,914)	
39724	Cutor Volunteer Fire	0.013%	94	(176)	(81)	(247)	-	-	(990)	139	(139)	(32)	(247)	-	-	(287)	(36)	(38)	(29)	-	-	(103)	
39804	Cotton/Gauley Rural Volunteer Fire	0.180%	2,135	1,896	396	1,896	-	-	6,238	1,178	(1,223)	(1,786)	1,896	-	-	(2,499)	997	1,489	908	-	-	4,811	
40634	Cotton Plant Volunteer Fire	0.046%	(4,026)	(2,580)	(860)	(741)	-	-	(11,616)	390	(415)	(298)	(741)	-	-	(827)	(4,416)	(2,165)	900	-	-	(6,671)	
40624	Cotton Plant Volunteer Fire	0.001%	(751)	52	56	(10)	-	-	(653)	5	(6)	(1)	(10)	-	-	(12)	(756)	58	57	-	-	(641)	
40734	Cottonwood Rural Fire Assoc	0.175%	(6,785)	(5,438)	(1,453)	(4,444)	-	-	(18,116)	1,429	(1,521)	(350)	(4,444)	-	-	(3,156)	(4,667)	(4,391)	(4,296)	-	-	(15,549)	
40814	County Line Volunteer Fire Ass	0.187%	(2,003)	(3,126)	(805)	(1,472)	-	-	(6,406)	1,829	(1,948)	(448)	(1,472)	-	-	(4,037)	(3,832)	(1,180)	(357)	-	-	(5,369)	
41134	Cove River Volunteer Fire	0.134%	(17,711)	(6,918)	(1,830)	(2,492)	-	-	(19,011)	1,312	(1,396)	(321)	(2,492)	-	-	(2,897)	(6,083)	(5,522)	(1,299)	-	-	(16,114)	
41784	Cowden Volunteer Fire	0.132%	(17,951)	(12,720)	(10,643)	(2,459)	-	-	(47,775)	1,295	(1,379)	(319)	(2,459)	-	-	(3,298)	(11,142)	(8,842)	(6,198)	-	-	(39,186)	
42784	Crosscut Volunteer Fire	0.027%	145	(494)	(128)	(494)	-	-	(1,424)	260	(277)	(64)	(494)	-	-	(157)	(62)	(72)	(89)	-	-	(449)	
42764	Crosscut Volunteer Fire	0.026%	66	(399)	(177)	(484)	-	-	(994)	254	(271)	(62)	(484)	-	-	(363)	(188)	(128)	(115)	-	-	(451)	
42514	Crow Mountain Fire Protection District	0.251%	(6,405)	(12,069)	(6,929)	(5,017)	-	-	(31,416)	2,347	(2,431)	(567)	(5,017)	-	-	(6,483)	(22,323)	(2,248)	(2,248)	-	-	(27,813)	
42634	Crystal Fire Protection District	0.238%	(3,709)	(5,387)	92	(4,432)	-	-	(11,536)	235	(243)	(672)	(4,432)	-	-	(6,044)	(2,904)	664	(824)	-	-	(8,254)	
43084	Curtis Rural Volunteer Fire	0.039%	(6,336)	(4,779)	(1,578)	(727)	-	-	(13,912)	382	(407)	(294)	(727)	-	-	(486)	(7,218)	(4,372)	(1,476)	-	-	(13,066)	
43124	Dallas Volunteer Fire	0.160%	3,040	(2,499)	(2,013)	(2,760)	-	-	(8,318)	1,053	(1,093)	(448)	(2,760)	-	-	(1,622)	(3,051)	(2,266)	(1,046)	-	-	(1,046)	
43604	Danmusa Volunteer Fire	0.107%	1,252	(1,326)	(545)	(1,998)	-	-	(6,257)	1,083	(1,119)	(298)	(1,998)	-	-	(2,322)	469	(397)	(197)	-	-	65	
44644	Davville Volunteer Fire	0.257%	2,418	(4,454)	(2,661)	(4,698)	-	-	(9,795)	2,476	(2,632)	(666)	(4,698)	-	-	(5,480)	(59)	(2,222)	(2,055)	-	-	(4,335)	
45524	Deadsville Volunteer Fire	0.060%	(6,480)	(2,479)	(1,444)	(2,979)	-	-	(13,444)	1,444	(1,444)	(38)	(2,979)	-	-	(2,286)	(4,987)	(3,481)	(2,514)	-	-	(11,718)	
45524	Deadsville Volunteer Fire	0.006%	422	510	560	(15)	-	-	1,279	54	(53)	(13)	(103)	-	-	(120)	568	568	561	-	-	1,699	
47644	De Queen Volunteer Fire	0.278%	(14,511)	(4,488)	(1,458)	(5,161)	-	-	(12,558)	2,719	(2,932)	(666)	(5,161)	-	-	(6,000)	(4,370)	(1,596)	(792)	-	-	(6,558)	
47644	De Queen Volunteer Fire	0.081%	(1,396)	(3,051)	(2,401)	(6,208)	-	-	(10,051)	(248)	(248)	(196)	(6,208)	-	-	(11,752)	(4,991)	(2,486)	(446)	-	-	(17,841)	
46904	Decatur Volunteer Fire	0.133%	(4,072)	(1,139)	(14,917)	(2,482)	-	-	(19,519)	1,368	(1,399)	(2,482)	(2,482)	-	-	(4,511)	(12,054)	(4,511)	(1,271)	-	-	(21,382)	
46904	Decatur Volunteer Fire	0.093%	10,249	5,448	5,448	(1,730)	-	-	17,725	911	(969)	(223)	(1,730)	-	-	(2,011)	9,338	3,617	3,781	-	-	18,736	
48854	Deer Volunteer Fire	0.106%	(1,578)	(2,396)	(3,088)	(1,978)	-	-	(6,057)	1,040	(1,057)	(278)	(1,978)	-	-	(2,297)	(2,718)	(1,889)	(253)	-	-	(4,040)	
47134	Delaware Volunteer Fire	0.234%	(2,428)	(2,247)	(1,448)	(4,462)	-	-	(10,584)	1,429	(1,521)	(350)	(4,462)	-	-	(4,684)	(4,484)	(2,754)	(1,954)	-	-	(14,884)	
48124	Demott Volunteer Fire	0.239%	3,327	(613)	3,891	(4,436)	-	-	(2,148)	2,337	(2,486)	(572)	(4,436)	-	-	(5,157)	1,890	1,875	4,463	-	-	5,528	
48534	Des Arc Volunteer Fire	0.214%	(1,772)	(4,122)	(2,275)	(3,977)	-	-	(11,147)	2,036	(2,228)	(513)	(3,977)	-	-	(4,622)	(3,386)	(1,994)	(762)	-	-	(12,524)	
48524	Des Arc Volunteer Fire	0.089%	8,996	6,972	71,480	(1,483)	-	-	7,087	1,817	(1,843)	(483)	(1,483)	-	-	(2,723)	783	2,728	2,728	-	-	9,246	
48714	Deola Volunteer Fire	0.175%	(1,016)	(3,981)	(3,089)	(1,258)	-	-	(10,144)	1,716	(1,826)	(420)	(1,258)	-	-	(3,788)	(2,732)	(2,155)	(2,669)	-	-	(7,558)	
48634	Devalls Bluff Volunteer Fire	0.147%	6,427	212	(5,751)	(2,741)	-	-	(1,853)	1,448	(1,556)	(350)	(2,741)	-	-	(3,186)	4,962	1,748	(3,937)	-	-	1,333	
48624	Devalls Bluff Volunteer Fire	0.012%	1,014	1,187	1,187	98	-	-	3,315	98	(128)	118	98	-	-	(201)	1,148	1,148	1,148	-	-	3,398	
49604	Dewitt Volunteer Fire	0.239%	1,496	(1,735)	271	(4,444)	-	-	(4,016)	2,345	(2,493)	(574)	(4,444)	-	-	(5,179)	4,049	598	436	-	-	1,154	
50104	Dias Volunteer Fire	0.197%	7,015	3,140	3,923	(3,664)	-	-	(3,664)	1,931	(2,051)	(473)	(3,664)	-	-	(4,239)	5,144	793	845	-	-	14,891	
50104	Dias Volunteer Fire	0.040%	(1,213)	(1,543)	(1,318)	398	-	-	(1,543)	743	(743)	(13)	398	-	-	(413)	(1,318)	(1,318)	(816)	-	-	(3,454)	
50204	Dicks Volunteer Police	0.028%	385	900	1,383	(527)	-	-	1,741	276	(295)	(69)	(527)	-	-	(644)	109	795	1,051	-	-	2,355	
50374	District 7 Crawford Co. Volant	0.161%	(464)	(4,489)	(4,586)	(2,995)	-	-	(17,174)	1,378	(1,678)	(386)	(2,995)	-	-	(8,241)	(2,042)	(3,011)	(1,420)	-	-	(9,253)	
5043																							

**Arkansas Local Police and Fire Retirement System  
Additional GASB No. 68 Disclosures as of December 31, 2019  
Schedule of LOPFI Volunteer-Deferred Inflows and Outflows by Year**

Employer ID	Employer	Employer Abatement Percentage	Schedule of Deferred Inflows and Outflows							Schedule of Deferred Inflows and Outflows - Proportional Share of Collective Amounts							Schedule of Deferred Inflows and Outflows - Employer Specific Change in Proportion						
			2020	2021	2022	2023	2024	Thereafter	Total	2020	2021	2022	2023	2024	Thereafter	Total	2020	2021	2022	2023	2024	Thereafter	Total
72424	Glenwood Volunteer Fire	0.091%	2,880	(2,643)	(5,789)	(1,687)	-	(7,248)	889	(943)	(218)	(1,687)	-	-	(1,961)	1,991	(1,698)	(1,530)	-	-	-	(5,287)	
72774	Goshen Fire Dist Assoc	0.239%	2,291	(3,963)	(6,820)	-	-	(12,270)	2,241	(2,703)	(622)	(4,823)	-	-	(5,467)	(260)	(1,260)	(5,300)	-	-	-	(6,713)	
72962	Goshen Volunteer Police	0.055%	4,337	-	-	-	-	-	4,300	(3,337)	(1,332)	(1,339)	-	-	(4,444)	4,419	5,515	(4,419)	-	-	-	(1,608)	
73134	Gould Volunteer Fire	0.292%	(6,444)	(10,562)	(6,132)	(5,435)	-	(28,951)	2,663	(1,045)	(701)	(5,435)	-	-	(6,181)	(9,507)	(7,517)	(5,611)	-	-	-	(22,635)	
73664	Gould Volunteer Fire	0.177%	1,699	(2,248)	(907)	(1,215)	-	(4,789)	1,893	(1,806)	(414)	(1,215)	-	-	(3,734)	6	(1,443)	(993)	-	-	-	(555)	
73834	Gould Volunteer Fire	0.238%	2,615	(1,132)	(4,624)	-	-	(11,321)	2,332	(2,479)	(571)	(4,624)	-	-	(5,142)	283	1,147	1,708	-	-	-	1,338	
73904	Gravel Ridge Fire Protection Dist	0.279%	(1,911)	(7,085)	(1,910)	(5,190)	-	(18,116)	2,735	(2,908)	(670)	(5,190)	-	-	(6,033)	(4,666)	(4,177)	(1,240)	-	-	-	(12,083)	
74734	Gravette Volunteer Fire	0.417%	16,262	5,149	10,137	(7,760)	-	23,788	4,899	(4,348)	(1,601)	(7,760)	-	-	(9,020)	12,171	9,497	11,138	-	-	-	32,808	
74762	Gravette Volunteer Police	0.026%	87	272	1,109	-	-	1,468	88	(269)	(62)	(480)	-	-	(556)	(160)	541	1,171	-	-	-	1,546	
74734	Grayson Fire Assoc	0.066%	(3,853)	(3,032)	(365)	(1,226)	-	(8,476)	646	(887)	(158)	(1,226)	-	-	(1,455)	(4,499)	(2,345)	(207)	-	-	-	(7,051)	
74934	Green Forest Volunteer Fire	0.203%	3,721	(2,345)	(524)	(3,779)	-	(2,927)	1,992	(2,118)	(488)	(3,779)	-	-	(4,393)	1,729	(227)	(16)	-	-	-	1,466	
74934	Green Forest Volunteer Police	0.008%	(53)	(79)	-	-	-	(123)	70	-	-	-	-	-	(153)	(70)	-	-	-	-	-	(123)	
74734	Greenbelt Volunteer Fire	0.266%	(2,869)	(6,130)	(6,306)	(4,953)	-	(20,258)	2,610	(2,773)	(639)	(4,953)	-	-	(5,757)	(5,479)	(3,355)	(5,667)	-	-	-	(14,501)	
74634	Greenland Volunteer Police	0.013%	73	(170)	(62)	(247)	-	(412)	130	(178)	(32)	(247)	-	-	(287)	(57)	(38)	(18)	-	-	-	(125)	
74634	Greenwood Rural Volunteer Fire	0.254%	3,897	(5,055)	(8,823)	(4,720)	-	(14,899)	2,487	(2,645)	(609)	(4,720)	-	-	(5,487)	1,410	(2,380)	(8,223)	-	-	-	(6,203)	
74734	Greenwood Volunteer Fire	0.407%	(1,046)	(1,805)	(2,015)	(1,562)	-	(18,474)	3,985	(4,238)	(976)	(1,562)	-	-	(5,791)	(5,031)	(3,613)	(1,039)	-	-	-	(9,683)	
74719	Greenwood Volunteer Fire	0.186%	20,885	10,302	3,955	(3,463)	-	31,679	1,826	(1,940)	(447)	(3,463)	-	-	(4,024)	19,059	12,342	4,402	-	-	-	35,703	
74719	Greenwood Volunteer Police	0.008%	(1,392)	(714)	-	-	-	(2,106)	1,070	-	-	-	-	-	(2,392)	(714)	-	-	-	-	-	(2,106)	
75434	Greens Ferry Volunteer Fire	0.119%	1,813	(3,566)	(2,730)	(5,931)	-	(12,414)	3,126	(3,324)	(765)	(5,931)	-	-	(6,894)	(1,313)	(2,242)	(1,865)	-	-	-	(5,520)	
76334	Grove Township Volunteer Fire	0.202%	3,155	(3,752)	(2,068)	(3,752)	-	(6,417)	1,976	(2,103)	(844)	(3,752)	-	-	(4,363)	1,179	(1,689)	(1,584)	-	-	-	(2,054)	
77064	Guadalupe Volunteer Fire	0.239%	8,362	2,332	2,501	(4,446)	-	8,469	2,243	(2,491)	(574)	(4,446)	-	-	(5,168)	6,019	4,253	3,075	-	-	-	13,817	
77064	Guadalupe Volunteer Police	0.211%	1,023	217	(3,031)	-	(1,802)	1,402	(2,203)	(2,071)	(507)	(1,803)	-	-	(4,570)	3,147	2,203	724	-	-	-	5,072	
77504	Gunton Volunteer Fire	0.164%	(2,306)	(3,818)	(1,672)	(3,048)	-	(10,444)	1,606	(1,708)	(393)	(3,048)	-	-	(1,543)	(3,912)	(2,110)	(1,279)	-	-	-	(7,301)	
77574	Guy Community Volunteer Fire	0.161%	8,659	5,322	5,470	(2,999)	-	16,461	1,575	(1,676)	(386)	(2,999)	-	-	(3,477)	7,084	6,088	5,836	-	-	-	19,008	
77634	Hackett Volunteer Fire	0.209%	10,860	1,266	7,066	-	-	19,192	6,072	(6,258)	(676)	-	-	-	(6,072)	8,115	4,186	1,122	-	-	-	13,123	
77634	Hackett Volunteer Police	0.014%	174	(95)	25	(264)	-	(140)	140	(148)	(34)	(264)	-	-	(306)	34	33	59	-	-	-	146	
78634	Hagerdale Hill #3	0.198%	(1,748)	(4,106)	(1,060)	(1,686)	-	(10,600)	1,342	(2,066)	(676)	(1,686)	-	-	(4,286)	(3,710)	(2,040)	(564)	-	-	-	(6,314)	
78934	Haley Volunteer Fire	0.129%	2,199	(800)	(1,753)	(1,753)	-	(2,318)	1,176	(1,753)	(411)	(1,753)	-	-	(1,416)	431	800	(431)	-	-	-	(1,045)	
79334	Hamburg Volunteer Fire	0.272%	2,171	(4,363)	(2,037)	(5,048)	-	(9,277)	2,659	(2,828)	(676)	(5,048)	-	-	(5,868)	(488)	1,416	431	-	-	-	(3,409)	
80434	Hampton Volunteer Fire	0.133%	(7,092)	(9,405)	(7,451)	(2,476)	-	(26,040)	1,304	(1,387)	(319)	(2,476)	-	-	(2,879)	(8,396)	(6,018)	(7,112)	-	-	-	(23,526)	
80424	Hardy Volunteer Fire	0.180%	1,741	(2,885)	-	-	-	(1,144)	1,741	-	-	-	-	-	(1,144)	1,741	-	-	-	-	-	(1,144)	
80794	Hard Cove Fire Prot District	0.253%	290	(1,831)	2,883	(4,708)	-	(3,406)	2,480	(2,638)	(607)	(4,708)	-	-	(3,406)	(2,230)	807	3,490	-	-	-	2,067	
81234	Hardin Volunteer Fire	0.066%	59	(228)	1,131	(1,219)	-	223	641	(683)	(157)	(1,219)	-	-	(1,418)	(582)	455	1,868	-	-	-	1,741	
81324	Hardy Volunteer Fire	0.025%	2,735	2,132	2,136	(459)	-	6,394	2,419	(2,862)	(443)	(459)	-	-	(4,444)	2,855	4,975	2,195	-	-	-	9,295	
81434	Harmon Volunteer Fire	0.161%	(2,778)	(2,663)	(614)	(2,999)	-	(9,047)	1,575	(1,676)	(386)	(2,999)	-	-	(3,477)	3,453	(989)	(228)	-	-	-	(5,570)	
81634	Harrell Volunteer Fire	0.102%	(1,370)	(2,566)	(2,643)	(5,373)	-	(10,949)	1,602	(1,676)	(614)	(5,373)	-	-	(4,363)	(4,568)	(5,648)	(1,197)	-	-	-	(12,613)	
82034	Harsburg Volunteer Fire	0.199%	(3,599)	(4,751)	(2,272)	(3,697)	-	(14,079)	1,949	(2,072)	(477)	(3,697)	-	-	(4,079)	(5,308)	(2,795)	(7,121)	-	-	-	(9,782)	
82034	Harsburg Volunteer Police	0.000%	-	-	-	-	-	(3,162)	-	-	-	-	-	-	(3,162)	-	-	-	-	-	-	(3,162)	
83464	Harrison Volunteer Fire	0.246%	1,426	4,684	2,416	(4,147)	-	2,427	741	(797)	(183)	(4,147)	-	-	(2,427)	2,221	4,489	1,426	-	-	-	8,165	
83464	Harrison Volunteer Police	0.093%	1,211	(1,174)	(554)	(1,730)	-	(2,047)	911	(969)	(223)	(1,730)	-	-	(2,011)	300	(205)	(131)	-	-	-	(1,161)	
84334	Hartford Volunteer Fire	0.259%	2,712	(2,451)	830	(4,644)	-	2,447	(2,602)	(599)	(4,644)	-	-	(5,398)	265	151	1,429	-	-	-	1,845		
84334	Hartford Volunteer Police	0.013%	(640)	(312)	1,214	(1,318)	-	(1,687)	1,214	(1,318)	(102)	(1,318)	-	-	(1,687)	(688)	(1,179)	389	-	-	-	(1,478)	
84734	Haskell Volunteer Fire	0.222%	(6,755)	(7,038)	(5,480)	(9,354)	-	(20,227)	2,072	(2,202)	(507)	(9,354)	-	-	(10,561)	(8,447)	(4,834)	(1,973)	-	-	-	(15,654)	
84734	Haskell Volunteer Police	0.052%	(2,636)	(1,039)	1,008	(972)	-	(4,693)	512	(543)	(125)	(972)	-	-	(1,130)	(948)	1,133	-	-	-	(2,963)		
84734	Haskell Volunteer Police	0.152%	1,480	(1,355)	(179)	(2,632)	-	(4,785)	1,492	(1,587)	(663)	(2,632)	-	-	(3,292)	312	307	307	-	-	-	307	
85334	Heaton Volunteer Fire	0.232%	4,677	1,242	1,616	(2,248)	-	5,287	1,242	(1,687)	(665)	(2,248)	-	-	(2,440)	1,487	2,208	1,487	-	-	-	6,665	
86234	Heber Springs Volunteer Fire	0.308%	789	(1,741)	(1,741)	(5,684)	-	(10,748)	2,994	(3,733)	(6,444)	(5,684)	-	-	(6,608)	(2,205)	(947)	(1,008)	-	-	-	(14,160)	
86264	Heber Springs Volunteer Police	0.028%	343	(1,069)	(1,069)	(513)	-	(3,740)	270	(287)	(66)	(513)	-	-	(1,396)	343	(1,262)	(1,330)	-	-	-	(2,447)	
86434	Helena-West Helena Volunteer Fire	0.104%	1,154	904	232	(1,740)	-	1,740	979	232	979	(1,740)	-	-	(1,740)	544	232	1,129	-	-	-	2,571	
86424	Helena-West Helena Volunteer Police	0.104%	(4,044)	(3,635)	(1,988)	(1,932)	-	(11,566)	1,057	(1,082)	(249)	(1,932)	-	-	(2,246)	(5,059)	(2,553)	(1,729)	-	-	-	(9,350)	
87534	Helena Volunteer Fire	0.169%	1,804	(4,884)	(2,833)	(1,314)	-	(9,564)	1,655	(1,769)	(405)	(1,314)	-	-	(3,651)	1,499	(1,324)	(2,438)	-	-	-	(5,403)	
86424	Hemlock Volunteer Fire	0.074%	2,114	(1,180)	(2,397)	(2,397)	-	(5,188)	1,700	(2,187)	(700)	(2,397)	-	-	(2,554)	977	1,473	(1,473)	-	-	-	(1,473)	
86424	Hemlock Volunteer Police	0.027%	1,793	(318)	-	-	-	(884)	264	(280)	(65)	-	-	-	(182)	1,529	(308)	(25)	-	-	-	1,466	
88234	Hickory Creek Volunteer Fire	0.105%	(3,112)	(3,542)	(1,905)	(1,959)	-	(10,518)	1,082	(1,087)	(253)	(1,959)	-	-	(2,277)	(1,444)	(2,485)	(1,652)	-	-	-	(6,241)	
88234	Hickory Ridge Volunteer Fire	0.219%	8,482	8,821	8,958	24,878	-	48,149	8,482	(11,028)	(6,516)	(11,028)	-	-	(14,957)	11,028	11,027	11,027	-	-	-	39,112	
88424	Higgins Volunteer Fire	0.144%	(5,733)	(6,027)	(1,493)	(2,669)	-	(16,924)	1,408	(1,490)	(344)	(2,669)	-	-	(3,101)	(7,141)	(1,149)	(1,149)	-	-	-	(12,821)	
88429	Higgins Volunteer Fire	0.077%	8,476	5,125	3,850	(1,437)	-	15,512	785	(805)	(185)	(1,437)	-	-	(1,872)	7,921	6,130	4,035	-	-	-	18,086	
88424	Higgins Volunteer Police	0.045%	(1,730)	(2,423)	(1,808)	(990)	-	(6,751)	1,099	(1,158)	(490)	(990)	-	-	(1,034)	(649)	(1,524)	(1,641)	-	-	-	(3,213)	
88429	Higgins Volunteer Police	0.023%	2,619	1,550	1,042	(434)	-	4,778	2,291	(243)	(56)	(434)	-	-	(564)	2,390	1,793	1,098	-	-	-	5,281	
88504	Highfill Volunteer Fire	0.135%	10,063	(1,566)	2,237	(6,226)	-	4,307	3,281	(3,499)	(803)	(6,226)	-	-	(7,237)	6,782	1,923	3,040	-	-	-	11,745	
88504	Highfill Volunteer Police	0.096%	7,391	2,965	2,920	(4,775)	-	8,529	3,216	(3,775)	(549)	(4,775)	-	-	(5,666)	2,445	3,364	2,529	-	-	-	8,295	
89074	Highland Volunteer Fire	0.173%	8,085	4,990	6,674	(3,22																	

**Arkansas Local Police and Fire Retirement System**  
**Additional GASB No. 68 Disclosures as of December 31, 2019**  
**Schedule of LOPFI Volunteer-Deferred Inflows and Outflows by Year**

Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows							Schedule of Deferred Inflows and Outflows - Proportional Share of Collective Amounts							Schedule of Deferred Inflows and Outflows - Employer Specific Change in Proportion						
			2020	2021	2022	2023	2024	Thereafter	Total	2020	2021	2022	2023	2024	Thereafter	Total	2020	2021	2022	2023	2024	Thereafter	Total
1080414	Kennett Volunteer Fire	0.186%	221	(2,442)	(1,888)	(3,460)	-	-	(6,312)	1,823	(1,939)	(448)	(3,460)	-	-	(4,022)	(1,572)	(593)	(422)	-	-	-	(2,497)
1080424	Kennett Volunteer Fire	0.066%	654	1,053	362	(1,227)	-	-	1,342	(98)	(888)	(158)	(1,227)	-	-	(1,426)	1,741	1,420	1,620	-	-	-	2,768
1081214	Knox Volunteer Fire	0.260%	2,603	1,603	2,366	(1,751)	-	-	923	(91)	2,366	(91)	2,366	-	-	(2,051)	1,603	2,314	2,514	-	-	-	6,796
1085534	Knoxville Volunteer Fire	0.079%	(7,149)	(3,199)	(4,060)	(1,477)	-	-	(12,285)	(8,077)	(1,999)	(600)	(1,477)	-	-	(11,747)	(7,947)	(2,372)	(2,146)	-	-	-	(18,535)
1087134	Krookak-Karek Volunteer Fire	0.291%	10,735	9,992	12,205	(5,416)	-	-	27,514	2,783	(823)	(999)	(5,416)	-	-	(6,297)	7,962	13,027	12,732	-	-	-	33,681
1100224	Lake City Volunteer Fire	0.254%	(1,624)	(10,583)	(1,018)	(4,720)	-	-	(18,945)	(2,648)	(6,009)	(609)	(4,720)	-	-	(14,472)	(1,511)	(4,720)	(9,472)	-	-	-	(20,558)
1104014	Lake Hamilton Fire Protection District	0.241%	27,155	23,717	23,911	(4,490)	-	-	68,449	2,366	(2,514)	(579)	(4,490)	-	-	(2,519)	41,400	24,789	24,490	-	-	-	74,668
1107734	Lake Hamilton Volunteer Fire	0.015%	(41,455)	(6,586)	(42,553)	(270)	-	-	(120,864)	142	(151)	(579)	(270)	-	-	(134)	(41,597)	(16,435)	(42,518)	-	-	-	(120,559)
1106134	Lake Maumelle Area RFD	0.375%	9,779	8,950	14,311	(6,969)	-	-	26,071	3,672	(3,905)	(699)	(6,969)	-	-	(4,101)	6,197	12,855	15,210	-	-	-	34,172
1120734	Lake Village Volunteer Fire	0.242%	1,497	(3,623)	(2,197)	(4,492)	-	-	(8,542)	2,366	(2,517)	(579)	(4,492)	-	-	(2,522)	(689)	(1,106)	(1,618)	-	-	-	(3,593)
1111824	Lakeview Volunteer Fire	0.040%	3,789	894	(1,747)	(743)	-	-	3,766	392	(417)	(96)	(743)	-	-	(864)	3,397	1,311	(78)	-	-	-	4,630
1086334	Lama Volunteer Fire	0.199%	2,110	766	3,055	(3,703)	-	-	2,428	2,428	(2,075)	(478)	(3,200)	-	-	(4,305)	359	2,841	3,533	-	-	-	6,733
1126634	Lands Volunteer Fire	0.135%	4,352	(134)	965	(2,517)	-	-	3,666	1,326	(1,410)	(325)	(2,517)	-	-	(2,926)	3,426	1,276	1,290	-	-	-	5,992
1130434	Laraca Volunteer Fire	0.137%	(624)	(3,598)	(2,016)	(3,225)	-	-	(9,066)	1,700	(1,807)	(416)	(3,225)	-	-	(3,748)	(2,124)	(1,799)	(1,600)	-	-	-	(5,513)
1130624	Laraca Volunteer Fire	0.087%	(957)	(389)	819	(1,215)	-	-	(1,257)	841	(883)	(157)	(1,215)	-	-	(1,412)	(224)	313	976	-	-	-	55
1132034	Larwood-Urbana Volunteer Fire	0.166%	367	(2,993)	(745)	(2,966)	-	-	(4,977)	1,563	(1,662)	(383)	(2,966)	-	-	(4,448)	(694)	(431)	(562)	-	-	-	(1,489)
1133934	Lazy Acres Volunteer Fire	0.080%	428	(1,052)	(373)	(1,483)	-	-	(2,480)	782	(831)	(191)	(1,483)	-	-	(1,723)	(354)	(221)	(182)	-	-	-	(757)
1140124	Lewisville Volunteer Fire	0.207%	(4,272)	(4,272)	(4,587)	(4,967)	-	-	(14,273)	2,617	(2,783)	(611)	(4,967)	-	-	(5,774)	(3,609)	(1,844)	(2,544)	-	-	-	(6,499)
1140124	Lewisville Volunteer Fire	0.000%	(832)	(676)	(1,262)	-	-	(2,770)	-	-	-	-	-	-	-	-	(832)	(676)	(1,262)	-	-	-	(2,770)
1145434	Lead Hill Volunteer Fire	0.172%	(556)	(3,668)	(2,124)	(3,200)	-	-	(9,548)	1,817	(1,793)	(413)	(3,200)	-	-	(3,719)	(2,243)	(1,875)	(1,711)	-	-	-	(5,829)
1150934	Lepanto Volunteer Fire	0.200%	(437)	(5,454)	(343)	(5,396)	-	-	(11,940)	2,843	(3,022)	(605)	(5,396)	-	-	(6,272)	(3,190)	(2,831)	133	-	-	-	3,664
1151734	Leslie Volunteer Fire	0.147%	(4,032)	(2,120)	(2,373)	(1,845)	-	-	(10,373)	1,445	(1,508)	(358)	(2,373)	-	-	(1,968)	(547)	(2,791)	(2,884)	-	-	-	(11,152)
1152534	Lewisville Volunteer Fire	0.241%	2,441	(2,051)	2,698	(4,475)	-	-	(1,389)	2,537	(2,508)	(577)	(4,475)	-	-	(5,203)	84	455	3,275	-	-	-	3,814
1153334	Liberty Volunteer Fire	0.240%	(44,877)	(6,971)	(5,588)	(4,521)	-	-	(59,723)	2,382	(2,513)	(583)	(4,521)	-	-	(5,255)	(7,609)	(4,438)	(2,973)	-	-	-	(14,472)
1161434	Lincoln Volunteer Fire	0.217%	(5,714)	(9,796)	(6,218)	(25,700)	-	-	(47,508)	2,813	(2,213)	(3,952)	(9,796)	-	-	(45,794)	(7,817)	(7,581)	(8,200)	-	-	-	(21,306)
1161424	Lincoln Volunteer Police	0.007%	747	576	577	(124)	-	-	1,776	65	(69)	(16)	(124)	-	-	(146)	682	645	593	-	-	-	1,920
1164934	Linsaw-Mcconn Volunteer Fire	0.174%	6,647	678	(642)	(2,244)	-	-	3,419	2,709	(1,818)	(418)	(2,244)	-	-	(3,771)	4,938	2,496	(224)	-	-	-	7,210
1175734	Littie Flock Volunteer Fire	0.175%	1,214	(3,397)	281	(3,848)	-	-	(6,188)	1,189	(1,212)	(286)	(3,397)	-	-	(4,589)	(1,185)	(1,850)	(1,185)	-	-	-	(2,220)
1157624	Littie Flock Volunteer Fire	0.028%	(1,739)	(2,309)	(1,325)	(517)	-	-	(5,890)	1,279	(908)	(67)	(517)	-	-	(6,001)	(2,012)	(2,019)	(1,258)	-	-	-	(5,289)
1170334	Lodgesburg Volunteer Fire	0.279%	1,978	(2,418)	(1,211)	(5,181)	-	-	(5,742)	1,228	(2,903)	(668)	(5,181)	-	-	(6,024)	(750)	485	547	-	-	-	282
1180434	Londra-Rural Volunteer Fire	0.245%	(10,241)	1,478	(4,896)	749	-	-	(13,910)	4,828	(4,268)	(813)	(4,896)	-	-	(4,902)	(5,928)	(1,400)	(800)	-	-	-	(11,517)
1176234	Lone Rock Volunteer Fire	0.120%	(7,737)	(2,148)	(20,343)	(2,234)	-	-	(32,462)	2,771	(1,848)	(287)	(2,234)	-	-	(2,586)	(8,908)	(5,902)	(2,412)	-	-	-	(17,575)
1180034	Lone Rock Volunteer Fire	0.305%	4,201	(3,395)	(2,720)	(5,674)	-	-	(7,588)	2,990	(1,179)	(732)	(5,674)	-	-	(6,955)	1,211	(216)	(1,988)	-	-	-	(993)
1180024	Lone Rock Volunteer Fire	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1185134	Louann Volunteer Fire	0.133%	(1,215)	(3,186)	(6,700)	(2,471)	-	-	(2,873)	1,302	(1,385)	(319)	(2,471)	-	-	(3,191)	(2,517)	(1,801)	(901)	-	-	-	(4,619)
1190834	Lowe Volunteer Fire	0.038%	(10,576)	(5,469)	(4,171)	(704)	-	-	(20,020)	1,371	(995)	(91)	(704)	-	-	(189)	(10,947)	(5,674)	(4,880)	-	-	-	(20,101)
1190824	Lowe Volunteer Fire	0.053%	92	347	347	(2,523)	-	-	347	347	(523)	(99)	(2,523)	-	-	(2,523)	999	347	1,775	-	-	-	3,066
1195934	Luxon Volunteer Fire	0.134%	1,610	(2,755)	(2,863)	(2,494)	-	-	(6,502)	3,314	(1,380)	(322)	(2,494)	-	-	(9,000)	296	616	(2,541)	-	-	-	(3,602)
1199134	Lyme Volunteer Fire	0.199%	4,388	(2,723)	(3,624)	(3,688)	-	-	(5,447)	1,943	(2,067)	(776)	(3,688)	-	-	(4,288)	2,445	(656)	(3,148)	-	-	-	(1,359)
1209734	Magnolia Volunteer Fire	0.025%	(12,976)	(6,211)	(9,048)	(4,808)	-	-	(31,043)	1,644	(1,644)	(976)	(4,808)	-	-	(11,133)	(3,093)	(2,445)	(4,808)	-	-	-	(19,444)
1211834	Magnolia Volunteer Fire	0.094%	4,388	(5,933)	(3,022)	(1,744)	-	-	(10,228)	1,918	(2,077)	(225)	(1,744)	-	-	(2,028)	(2,377)	(2,956)	(2,867)	-	-	-	(8,200)
1211824	Magnolia Volunteer Police	0.158%	1,427	(2,358)	298	(2,929)	-	-	(3,162)	1,943	(1,641)	(378)	(2,929)	-	-	(3,404)	283	(777)	676	-	-	-	242
1229734	Magnolia Volunteer Fire	0.107%	1,874	3,133	1,474	2,448	-	-	7,929	3,224	(1,114)	(848)	2,448	-	-	(2,366)	3,289	3,098	3,098	-	-	-	9,564
1239434	Mammoth Spring Volunteer Fire	0.303%	6,933	(2,167)	(4,527)	(6,526)	-	-	(15,727)	2,564	(1,153)	(726)	(6,526)	-	-	(6,541)	369	986	(3,801)	-	-	-	814
1248134	Manda Volunteer Fire	0.270%	6,786	(1,650)	(2,050)	(5,015)	-	-	(12,929)	2,643	(2,810)	(647)	(5,015)	-	-	(5,829)	4,143	1,160	(1,403)	-	-	-	3,900
1248124	Manda Volunteer Police	0.000%	(2,191)	609	-	-	-	-	(1,582)	-	-	-	-	-	-	(2,191)	(609)	-	-	-	-	-	(2,800)
1250034	Mansfield Volunteer Fire	0.000%	4,479	1,388	(2,918)	1,179	-	-	3,107	1,537	(1,635)	(647)	(2,918)	-	-	(3,392)	1,462	2,984	1,764	-	-	-	5,914
1250024	Mansfield Volunteer Police	0.000%	(649)	(1,402)	(1,378)	-	-	(3,420)	-	-	-	-	-	-	-	(649)	(1,402)	(1,378)	-	-	-	-	(3,420)
1263734	Marble Volunteer Fire	0.079%	303	(1,087)	(417)	(1,474)	-	-	(2,599)	303	(826)	(190)	(1,474)	-	-	(88)	(1,124)	(261)	(527)	-	-	-	(882)
1268434	Marianna Volunteer Fire	0.240%	(4,244)	(2,212)	(3,948)	(2,212)	-	-	(11,699)	2,080	(2,121)	(509)	(2,212)	-	-	(3,589)	(2,366)	(2,412)	(2,412)	-	-	-	(11,152)
1268424	Marianna Volunteer Police	0.000%	(2,954)	(690)	32	(6)	-	-	(3,518)	4	(4)	(1)	(6)	-	-	(7)	(1,958)	(686)	33	-	-	-	(3,611)
1278534	Marion Volunteer Fire	0.396%	(1,028)	92	391	(2,745)	-	-	(3,349)	3,818	(4,060)	(955)	(2,745)	-	-	(4,422)	(3,446)	4,992	4,926	-	-	-	5,072
1278524	Marion Volunteer Police	0.000%	4,298	137	2,080	(2,080)																	

**Arkansas Local Police and Fire Retirement System  
Additional CASB No. 68 Disclosures as of December 31, 2019  
Schedule of LOPFI Volunteer Deferred Inflows and Outflows by Year**

Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows							Schedule of Deferred Inflows and Outflows - Proportional Share of Collective Amounts							Schedule of Deferred Inflows and Outflows - Employer Specific Change in Proportion						
			2020	2021	2022	2023	2024	Thereafter	Total	2020	2021	2022	2023	2024	Thereafter	Total	2020	2021	2022	2023	2024	Thereafter	Total
1520134	Northland Saline County Fire	0.056%	(2,051)	(1,710)	58	(1,040)	-	-	(4,749)	551	(580)	(357)	(1,040)	-	-	(1,216)	(2,602)	(1,124)	193	-	-	-	(3,531)
1511814	Northlake Volunteer Fire	0.120%	(1,786)	(2,936)	-	(2,256)	-	-	(6,978)	1,171	(1,246)	(187)	(2,256)	-	-	(2,586)	(2,757)	(1,690)	(1,581)	-	-	-	(6,028)
1728014	Northside Volunteer Fire	0.225%	4,332	(4,130)	(1,053)	(2,280)	-	-	(7,595)	676	(2,304)	(676)	(2,304)	-	-	(6,090)	1,771	(1,394)	(1,771)	-	-	-	209
1547434	Oak Grove Fire Protection Dist. #25	0.188%	(5,411)	(7,479)	(1,132)	(1,847)	-	-	(15,907)	1,839	(1,954)	(450)	(1,847)	-	-	(4,052)	(2,750)	(5,525)	(682)	-	-	-	(13,457)
1546044	Oak Grove Volunteer Fire	0.084%	4,493	1,131	(1,314)	(1,753)	-	-	(3,707)	1,929	(952)	(226)	(1,753)	-	-	(2,038)	3,970	2,113	(88)	-	-	-	5,995
1520234	Oak Trough Volunteer Fire	0.226%	(8,211)	(11,366)	(4,996)	(4,160)	-	-	(28,733)	2,796	(2,730)	(538)	(4,160)	-	-	(4,846)	(16,957)	(8,570)	(4,458)	-	-	-	(31,915)
1555314	Old Volunteer Fire	0.146%	(1,404)	(3,263)	(1,945)	(2,718)	-	-	(9,330)	1,412	(1,523)	(351)	(2,718)	-	-	(3,160)	(2,836)	(1,740)	(1,594)	-	-	-	(6,170)
1555224	Old Volunteer Police	0.014%	(1,308)	(1,223)	(22)	(264)	-	-	(3,716)	140	(148)	(34)	(264)	-	-	(396)	(1,448)	26	12	-	-	-	(1,419)
1566014	Opella Volunteer Fire	0.267%	3,342	(1,766)	(466)	(429)	-	-	(2,822)	627	(2,573)	(951)	(429)	-	-	(5,341)	1,120	809	117	-	-	-	2,056
1566024	Opella Volunteer Police	0.001%	74	60	66	(12)	-	188	7	(7)	(2)	(12)	-	-	(14)	67	67	68	-	-	-	202	
1576034	Ossaola Volunteer Fire	0.066%	(61,30)	(4,409)	(1,020)	(1,236)	-	-	(68,944)	451	(972)	(159)	(1,236)	-	-	(1,436)	(6,781)	(3,171)	(2,861)	-	-	-	(13,359)
1576024	Ossaola Volunteer Police	0.005%	2,617	(233)	(371)	(1,403)	-	-	(300)	762	(833)	(191)	(1,403)	-	-	(1,723)	1,835	498	(180)	-	-	-	2,153
1579234	Ottawa Co Fd #1	0.193%	1,663	(1,257)	(1,607)	(5,596)	-	-	(4,797)	1,895	(2,015)	(464)	(5,596)	-	-	(4,180)	(232)	758	(1,143)	-	-	-	(617)
1582234	Osley Volunteer Fire	0.180%	3,620	(1,394)	(498)	(1,977)	-	-	(6,497)	1,043	(1,100)	(255)	(1,977)	-	-	(2,297)	2,577	(288)	(243)	-	-	-	2,048
1585734	Osley Volunteer Police	0.215%	(8,712)	(17,562)	(2,117)	(2,242)	-	-	(27,433)	2,102	(2,236)	(315)	(2,242)	-	-	(4,640)	(10,814)	(5,566)	(1,602)	-	-	-	(17,722)
1585724	Osley Volunteer Police	0.092%	(1,500)	(2,074)	(672)	(1,705)	-	-	(5,481)	898	(955)	(220)	(1,705)	-	-	(1,928)	(1,119)	(452)	(1,499)	-	-	-	(3,499)
1599734	Paughana Volunteer Fire	0.308%	5,204	209	1,259	(5,731)	-	-	1,001	3,019	(3,212)	(739)	(5,731)	-	-	(6,663)	2,245	3,421	1,998	-	-	-	7,664
1599724	Paughana Volunteer Police	0.017%	1,455	(60)	(1,315)	(247)	-	-	(147)	130	(130)	(32)	(247)	-	-	(127)	1,225	78	(283)	-	-	-	120
1616034	Paragould Volunteer Fire	0.120%	6,275	3,162	2,352	(2,222)	-	-	10,647	1,171	(1,245)	(287)	(2,222)	-	-	(2,983)	5,104	4,407	3,539	-	-	-	13,050
1616024	Paragould Volunteer Police	0.094%	576	(1,130)	(326)	(206)	-	-	(2,067)	923	(981)	(226)	(1,751)	-	-	(2,035)	(347)	(149)	(100)	-	-	-	(986)
1624134	Paris Volunteer Fire	0.220%	3,356	(2,288)	(1,053)	(4,201)	-	-	(4,188)	2,213	(2,354)	(546)	(4,201)	-	-	(4,884)	1,143	66	(51)	-	-	-	996
1626034	Parish Volunteer Fire	0.160%	2,528	(2,061)	(711)	(2,516)	-	-	(7,816)	1,265	(1,663)	(313)	(2,516)	-	-	(1,645)	963	(396)	(328)	-	-	-	239
1617034	Parish Volunteer Police	0.000%	(7,017)	(5,991)	-	-	-	-	(18,013)	-	-	-	-	-	-	(7,017)	(5,991)	(5,005)	-	-	-	-	(18,013)
1619134	Parish Volunteer Police	0.119%	(634)	(1,641)	(403)	(2,218)	-	-	(4,730)	1,165	(1,238)	(285)	(2,218)	-	-	(2,568)	(1,429)	(403)	(310)	-	-	-	(2,182)
1623134	Patterson Volunteer Fire	0.161%	(1,986)	(4,027)	(815)	(9,154)	-	-	(16,982)	1,574	(1,678)	(386)	(2,980)	-	-	(1,474)	(11,770)	(2,151)	(1,571)	-	-	-	(16,400)
1623124	Patterson Volunteer Police	0.026%	(725)	(420)	(201)	(480)	-	-	(1,826)	203	(480)	(62)	(480)	-	-	(978)	(151)	(139)	-	-	-	-	(1,284)
1627034	Pea Ridge Volunteer Fire	0.179%	6,241	(11,123)	(2,990)	(8,977)	-	-	(6,609)	4,488	(4,985)	(1148)	(8,977)	-	-	(10,342)	1,551	3,862	(1,742)	-	-	-	3,673
1627024	Pea Ridge Volunteer Police	0.017%	1,456	(1,417)	(1,973)	(478)	-	-	(3,916)	478	(213)	(180)	(478)	-	-	(1,477)	(1,007)	184	(419)	-	-	-	(953)
1626234	Peel Volunteer Fire & Rescue	0.189%	336	(3,686)	(3,293)	(1,505)	-	-	(10,148)	1,447	(1,964)	(452)	(1,505)	-	-	(1,722)	(2,841)	(414)	(254)	-	-	-	(6,074)
1626244	Peel Volunteer Police	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1631434	Perkins Volunteer Fire	0.112%	(1,122)	(4,870)	(1,140)	(3,213)	-	-	(12,353)	1,603	(1,800)	(414)	(3,213)	-	-	(3,734)	(2,815)	(3,070)	(2,754)	-	-	-	(8,619)
1633034	Philadelphia Volunteer Fire	0.225%	4,482	240	1,325	(4,187)	-	-	1,860	2,306	(2,340)	(540)	(4,187)	-	-	(4,867)	2,276	2,586	1,365	-	-	-	6,727
1633734	Piggott Volunteer Fire	0.203%	2,109	(1,087)	1,263	(5,441)	-	-	(3,156)	2,866	(3,049)	(702)	(5,441)	-	-	(6,326)	(757)	1,962	1,965	-	-	-	3,170
1646234	Pine Bluff Volunteer Police	0.080%	(6,286)	(16,423)	957	(16,483)	-	-	(37,777)	833	(827)	(313)	(16,483)	-	-	(10,473)	(10,877)	(5,843)	(1,418)	-	-	-	(31,530)
1648934	Pine Ridge Volunteer Fire	0.066%	(1,060)	(2,229)	(1,597)	(1,236)	-	-	(6,112)	1,051	(922)	(159)	(1,236)	-	-	(1,517)	(1,711)	(1,577)	(1,438)	-	-	-	(4,688)
1649734	Pine Village Volunteer Fire	0.123%	(6,212)	(4,961)	(1,938)	(2,284)	-	-	(15,395)	1,204	(1,280)	(295)	(2,284)	-	-	(2,655)	(7,416)	(3,681)	(1,643)	-	-	-	(12,740)
1651934	Pineville Volunteer Fire	0.140%	5,895	(4,009)	6,825	(2,273)	-	-	(4,308)	1,308	(1,308)	(6,207)	(2,273)	-	-	(3,215)	3,821	(931)	(302)	-	-	-	2,939
1652734	Piney Point Volunteer Fire	0.140%	15,695	12,874	13,818	(2,584)	-	-	(30,972)	1,454	(1,454)	(355)	(2,584)	-	-	(5,017)	14,328	14,328	14,153	-	-	-	42,809
1657334	Plainview Volunteer Fire	0.252%	(321)	(5,522)	(3,965)	(4,683)	-	-	(14,491)	2,467	(2,624)	(604)	(4,683)	-	-	(5,444)	(2,798)	(2,890)	(3,361)	-	-	-	(9,047)
1658134	Plano Volunteer Fire	0.127%	(12,607)	(10,569)	(2,607)	(3,966)	-	-	(28,757)	1,623	(1,623)	(843)	(3,966)	-	-	(4,022)	(17,989)	(6,177)	(3,788)	-	-	-	(28,954)
1651134	Plumerville Volunteer Fire	0.160%	(3,464)	(7,916)	(6,256)	(2,966)	-	-	(19,682)	1,563	(1,662)	(383)	(2,966)	-	-	(3,448)	(5,027)	(5,334)	(5,553)	-	-	-	(16,254)
1669034	Podiatrist Volunteer Fire	0.213%	(292)	(5,377)	(4,898)	(3,965)	-	-	(14,532)	2,089	(2,222)	(511)	(3,965)	-	-	(4,609)	(2,381)	(3,155)	(4,387)	-	-	-	(9,221)
1669024	Podiatrist Volunteer Police	0.009%	1,456	(1,417)	(2,583)	(1,287)	-	-	(4,743)	478	(213)	(180)	(1,287)	-	-	(1,496)	2,278	1,884	(419)	-	-	-	464
1667534	Poosa Volunteer Fire	0.094%	(748)	(555)	2,352	(1,746)	-	-	(6,077)	921	(979)	(225)	(1,746)	-	-	(2,029)	444	2,277	1,444	-	-	-	1,352
1671134	Portland Volunteer Fire	0.066%	(1,842)	(1,600)	(300)	(1,236)	-	-	(4,187)	1,051	(922)	(159)	(1,236)	-	-	(1,436)	(1,693)	(908)	(150)	-	-	-	(2,751)
1668134	Portville Volunteer Fire	0.240%	2,539	(2,155)	(2,400)	(4,756)	-	-	(6,761)	2,598	(2,499)	(575)	(4,756)	-	-	(5,353)	189	344	(151)	-	-	-	(1,378)
1668124	Portville Volunteer Police	0.033%	494	996	1,409	(976)	-	-	(540)	914	(976)	(540)	(976)	-	-	(1,133)	3,780	3,667	1,609	-	-	-	2,988
1675634	Prarie Grove Volunteer Fire	0.380%	3,995	(3,140)	(1,188)	(5,734)	-	-	(6,608)	3,021	(3,213)	(780)	(5,734)	-	-	(6,166)	974	774	(48)	-	-	-	598
1675624	Prarie Grove Volunteer Police	0.040%	1,361	(1,180)	(1,153)	(743)	-	-	(3,601)	392	(415)	(96)	(743)	-	-	(852)	971	(1,731)	(1,48)	-	-	-	149
1679034	Prescott Volunteer Fire	0.140%	(4,084)	(4,084)	(1,843)	(1,719)	-	-	(10,899)	1,432	(1,523)	(413)	(1,719)	-	-	(2,160)	(4,856)	(2,563)	(532)	-	-	-	(7,729)
1685134	Paluka Co Volunteer Fire	0.160%	2,538	808	2,126	(2,966)	-	-	(2,966)	1,563	(1,662)	(383)	(2,966)	-	-	(3,448)	918	2,500	2,507	-	-	-	5,954
1691934	Pyatt Rural Fire & Def Assoc	0.175%	1,629	(2,155)	(756)	(2,246)	-	-	(4,308)	1,267	(1,359)	(439)	(2,246)	-	-	(3,773)	118	1,370	(519)	-	-	-	(555)
1692034	Quail Creek Volunteer Fire	0.215%	(84)	(234)	899	(2,844)	-	-	(3,784)														

**Arkansas Local Police and Fire Retirement System  
Additional GASB No. 68 Disclosures as of December 31, 2019  
Schedule of LOPPI Volunteer Deferred Inflows and Outflows by Year**

Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows							Schedule of Deferred Inflows and Outflows - Proportional Share of Collective Amounts							Schedule of Deferred Inflows and Outflows - Employer Specific Change in Proportion						
			2020	2021	2022	2023	2024	Thereafter	Total	2020	2021	2022	2023	2024	Thereafter	Total	2020	2021	2022	2023	2024	Thereafter	Total
1873224	Salisbury Springs Volunteer Police	0.001%	142	123	132	(25)	-	-	372	137	(149)	(43)	(25)	-	-	(29)	129	137	135	-	-	-	401
1874014	Sammot Volunteer Fire	0.201%	476	2,866	4,387	(3,746)	-	-	8,383	1,973	(2,099)	(483)	(25)	-	-	(4,552)	2,963	4,964	4,870	-	-	-	12,737
1877314	Sansyland Rural Volunteer Fire	0.116%	716	(2,093)	(744)	(2,093)	-	-	(4,946)	(1,662)	(1,484)	(383)	(2,368)	-	-	(4,597)	153	(411)	(411)	-	-	-	(659)
1878314	Sanset Rural Volunteer Fire	0.119%	613	(1,602)	(591)	(2,218)	-	-	(3,798)	1,169	(1,243)	(286)	(2,218)	-	-	(2,578)	(556)	(3,989)	(305)	-	-	-	(1,220)
1880314	Sweet Home Volunteer Fire	0.000%	(2,317)	(3,408)	1	-	-	(6,244)	-	-	-	-	-	-	-	(2,837)	(3,498)	1	-	-	-	(6,244)	
1879134	Swifthon Volunteer Fire	0.199%	229	(2,083)	378	(1,695)	-	-	(5,099)	1,948	(2,070)	(477)	(3,695)	-	-	(4,294)	1,719	87	847	-	-	-	(805)
1879124	Swifthon Volunteer Police	0.002%	252	202	231	(42)	-	-	642	231	(24)	(6)	(43)	-	-	(50)	229	226	237	-	-	-	692
1821214	Taylor Volunteer Fire	0.119%	(3,244)	(3,735)	(2,056)	(2,210)	-	-	(11,225)	1,165	(1,238)	(285)	(2,210)	-	-	(2,588)	(4,409)	(2,407)	(1,751)	-	-	-	(6,657)
1882924	Tonawana Volunteer Police	0.015%	1,479	560	(63)	(247)	-	-	1,739	138	(138)	(247)	(247)	-	-	(387)	3,849	498	(51)	-	-	-	2,016
1885314	Thomson Volunteer Fire	0.173%	9,457	5,763	6,630	(3,211)	-	-	18,612	1,691	(1,799)	(414)	(2,211)	-	-	(3,731)	7,766	7,535	7,044	-	-	-	22,345
1903834	Tillar Volunteer Fire	0.187%	7,415	1,063	466	(4,472)	-	-	5,452	1,829	(1,966)	(448)	(4,472)	-	-	(4,037)	5,586	3,009	894	-	-	-	9,489
1906834	Timber Volunteer Fire	0.266%	9,386	1,245	(1,243)	(4,943)	-	-	4,367	2,666	(2,730)	(628)	(4,943)	-	-	(5,745)	6,762	4,015	(605)	-	-	-	10,112
1906234	Tinamon Volunteer Fire	0.053%	(2,526)	(2,812)	(1,628)	(989)	-	-	(7,955)	522	(554)	(128)	(989)	-	-	(1,149)	(3,048)	(2,258)	(1,500)	-	-	-	(6,806)
1909734	Tontitown Area Volunteer Fire	0.293%	(3,845)	(8,002)	(2,767)	(5,441)	-	-	(20,055)	2,866	(1,049)	(702)	(5,441)	-	-	(6,126)	(6,711)	(4,953)	(2,065)	-	-	-	(13,729)
1908934	Tontitown Volunteer Fire	0.000%	(63)	(682)	(1,275)	-	-	(2,020)	-	-	-	-	-	-	-	(63)	(682)	(1,275)	-	-	-	-	(2,020)
1908924	Tontitown Volunteer Police	0.140%	(1,500)	854	4,649	(2,708)	-	-	1,215	1,427	(1,518)	(349)	(2,708)	-	-	(4,364)	(2,987)	2,352	4,998	-	-	-	4,363
1811734	Town Of St. Charles Volunteer	0.133%	8,015	(2,458)	(622)	(2,471)	-	-	2,464	1,302	(1,385)	(319)	(2,471)	-	-	(2,873)	6,713	(1,973)	(303)	-	-	-	5,337
1912734	Tracy Area Volunteer Fire	0.215%	926	(592)	4,417	(1,989)	-	-	762	2,102	(2,225)	(315)	(1,989)	-	-	(4,037)	(1,310)	1,648	4,512	-	-	-	5,399
1922434	Trumann Volunteer Fire	0.186%	506	(1,862)	1,647	(4,354)	-	-	(3,163)	1,820	(1,935)	(446)	(3,454)	-	-	(605)	(1,314)	73	2,093	-	-	-	852
1922424	Trumann Volunteer Police	0.040%	2,748	2,865	2,396	(741)	-	-	7,208	390	(415)	(386)	(741)	-	-	(862)	2,358	3,280	2,492	-	-	-	8,130
1911134	Truckman Volunteer Fire	0.262%	2,187	(405)	(2,349)	(4,864)	-	-	(733)	2,548	(2,726)	(628)	(4,864)	-	-	(5,654)	(377)	2,977	2,977	-	-	-	4,921
1911124	Truckman Volunteer Police	0.053%	2,414	(399)	(1,287)	(1,989)	-	-	1,101	(554)	(522)	(1,989)	(1,989)	-	-	(1,149)	1,892	315	(1,157)	-	-	-	2,250
1912134	Tull Fire & Rescue	0.120%	(3,822)	(4,326)	(3,223)	(3,195)	-	-	(13,595)	1,171	(1,246)	(283)	(2,224)	-	-	(2,586)	(4,993)	(1,080)	(2,506)	-	-	-	(11,089)
1935834	Turrell Volunteer Fire	0.040%	2,956	848	(136)	(741)	-	-	3,991	396	(415)	(386)	(741)	-	-	(862)	2,566	1,263	2,641	-	-	-	3,739
1936434	Turk Creek Volunteer Fire	0.194%	30,104	24,852	24,061	(64,824)	-	-	64,824	64,824	(2,799)	(2,742)	(44,878)	-	-	(5,786)	27,481	22,241	26,641	-	-	-	18,165
1937234	Tyoneva Volunteer Fire	0.217%	2,618	(1,132)	(700)	(4,026)	-	-	(3,240)	2,120	(2,256)	(596)	(4,026)	-	-	(4,681)	498	1,124	(181)	-	-	-	1,441
1937224	Tyoneva Volunteer Police	0.041%	3,746	2,908	2,498	(754)	-	-	8,448	397	(422)	(97)	(754)	-	-	(1,764)	3,339	3,390	2,995	-	-	-	9,324
1938034	Umper Volunteer Fire	0.180%	(2,989)	(2,982)	(1,900)	(1,900)	-	-	(9,771)	(1,900)	(1,900)	(1,900)	(1,900)	-	-	(1,311)	(1,815)	-	-	-	-	-	-
1939834	Valley Springs Volunteer Fire	0.237%	5,446	(96)	(1,695)	(4,403)	-	-	(748)	2,319	(2,467)	(568)	(4,403)	-	-	(5,119)	3,127	2,371	(1,127)	-	-	-	4,371
1941024	Van Buren Volunteer Fire	0.054%	(808)	(2,024)	(195)	(1,001)	-	-	(4,028)	527	(561)	(129)	(1,001)	-	-	(1,164)	(1,355)	(1,463)	(66)	-	-	-	(2,864)
1942934	Yardwood Rural Volunteer Fire	0.159%	1,599	(733)	(780)	(2,598)	-	-	(4,741)	878	(1,523)	(458)	(2,598)	-	-	(3,441)	(465)	(465)	-	-	-	-	(4,411)
1944534	Yelver Ridge Fire Protection District	0.173%	4,710	(927)	1,813	(3,213)	-	-	1,013	1,693	(1,800)	(414)	(3,213)	-	-	(3,714)	3,017	873	857	-	-	-	4,747
1952334	Yloma Volunteer Fire	0.255%	(12,516)	(12,911)	(6,183)	(4,739)	-	-	(36,349)	2,496	(2,655)	(611)	(4,739)	-	-	(5,509)	(10,512)	(10,256)	(5,732)	-	-	-	(30,840)
1952324	Yloma Volunteer Police	0.026%	(3,812)	(2,559)	(823)	(482)	-	-	(7,676)	(2,888)	(2,599)	(482)	(482)	-	-	(966)	(2,288)	(2,288)	(254)	-	-	-	(7,534)
1961534	Yola Volunteer Fire	0.145%	2,205	(686)	(2,088)	(3,263)	-	-	(4,208)	1,429	(1,509)	(349)	(2,694)	-	-	(3,131)	785	823	(1,740)	-	-	-	(132)
1982834	Yuba Volunteer Fire	0.089%	384	(1,753)	(1,740)	(1,485)	-	-	(4,952)	382	(831)	(191)	(1,485)	-	-	(1,723)	(398)	(922)	(1,549)	-	-	-	(2,869)
1991734	Yuba Volunteer Police	0.099%	(13,347)	(5,994)	(2,911)	(717)	-	-	(22,469)	802	(823)	(92)	(717)	-	-	(833)	(12,325)	(5,992)	(2,919)	-	-	-	(21,638)
1991724	Yuba Volunteer Police	0.013%	(674)	(50)	(146)	(249)	-	-	(1,139)	132	(140)	(52)	(249)	-	-	(289)	(866)	(20)	(31)	-	-	-	(850)
2002834	Yuba Volunteer Police	0.241%	634	(2,982)	(944)	(4,481)	-	-	(7,737)	2,361	(2,511)	(578)	(4,481)	-	-	(5,209)	(1,727)	(471)	(346)	-	-	-	(2,564)
2011734	Walnut Ridge Volunteer Fire	0.170%	(1,780)	(4,091)	(2,247)	(3,187)	-	-	(11,343)	1,668	(1,775)	(489)	(3,187)	-	-	(3,683)	(3,680)	(2,316)	(1,530)	-	-	-	(7,660)
2011724	Walnut Ridge Volunteer Police	0.064%	2,958	(429)	(553)	(1,190)	-	-	786	628	(667)	(154)	(1,190)	-	-	(1,383)	230	238	(399)	-	-	-	2,169
2010834	Ward Volunteer Fire	0.135%	(463)	(2,912)	(1,711)	(2,510)	-	-	(7,596)	1,323	(1,407)	(324)	(2,510)	-	-	(2,918)	(1,786)	(1,505)	(1,387)	-	-	-	(4,678)
2010824	Ward Volunteer Police	0.078%	(707)	(1,701)	(1,149)	(1,059)	-	-	(4,616)	599	(993)	(137)	(1,059)	-	-	(1,230)	(1,286)	(1,188)	(1,412)	-	-	-	(3,286)
2021434	Warren Volunteer Fire	0.419%	1,043	(6,712)	(6,712)	(7,618)	-	-	(24,123)	4,014	(4,269)	(983)	(7,618)	-	-	(8,856)	(2,971)	(4,547)	(7,729)	-	-	-	(15,267)
2011134	Washington Volunteer Fire	0.061%	410	50	552	(1,139)	-	-	(127)	600	(638)	(147)	(1,139)	-	-	(1,324)	(190)	688	699	-	-	-	1,197
2034834	Wate Valley Volunteer Fire	0.189%	(1,253)	(3,419)	(1,040)	(3,688)	-	-	(9,200)	1,042	(2,066)	(476)	(3,688)	-	-	(3,195)	(1,353)	(534)	-	-	-	-	(5,112)
2035434	Waukesha Volunteer Fire	0.433%	21,481	5,818	128	(9,128)	-	-	19,234	4,279	(4,551)	(1,648)	(9,128)	-	-	(9,441)	7,142	10,349	1,136	-	-	-	28,727
2036234	Wedington Volunteer Fire	0.132%	(3,588)	(2,643)	(2,665)	(6,176)	-	-	(18,992)	1,254	(1,461)	(797)	(6,176)	-	-	(1,180)	(6,622)	(2,742)	(1,808)	-	-	-	(11,212)
2041034	Wenon Volunteer Fire	0.180%	2,888	(11,209)	(857)	(4,842)	-	-	(12,531)	3,254	(1,946)	(447)	(4,842)	-	-	(4,625)	1,044	820	(590)	-	-	-	1,474
2041024	Wenon Volunteer Police	0.025%	2,736	2,119	2,112	(459)	-	-	6,548	241	(257)	(59)	(459)	-	-	(574)	2,555	2,376	2,171	-	-	-	7,082
2048634	Wescon Volunteer Fire	0.308%	4,420	(2,754)	(1,254)	(5,688)	-	-	(4,046)	2,997	(1,187)	(734)	(5,688)	-	-	(6,612)	1,623	433	510	-	-	-	2,566
2049434	Wesley Volunteer Fire	0.083%	(5,252)	(5,201)	(1,428)	(1,551)	-	-	(14,662)	817	(869)	(206)	(1,551)	-	-	(1,805)	(6,699)	(4,932)	(2,530)	-	-	-	(12,259)
2050834	West Fork Volunteer Fire	0.442%	9,170	(8,261)	(4,303)	(9,221)	-	-	(11,615)	4,335	(												