

Independent Accountant's Report

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

We have examined the following management assertions:

- The census data provided by Arkansas Local Police and Fire Retirement System (the System) to the actuary of the System as of December 31, 2019, are complete and accurate based on the accumulation of census data reported by participating employers for the period from January 1, 2019 to December 31, 2019. Census data include the following: date of birth; date of hire; years of service; marital status; pensionable wages; class of employee; gender; date of termination or retirement; employment status; beneficiary's date of birth; and annual benefit payments for retirees, as set forth in Title 24, Chapters 10 and 11 of the Arkansas Code.
- The census data provided by the System to the actuary of the System as of December 31, 2019, properly reflect current benefit provisions in effect as of December 31, 2019, included in Title 24, Chapters 10 and 11 of the Arkansas Code.
- The census data provided by the System to the actuary of the System as of December 31, 2019, properly exclude deceased members based on the plan's validation of the existence of inactive and retired members by cross-matching Social Security numbers of inactive and retired members with the Social Security Administration.

System management is responsible for providing complete and accurate census data that reflects current benefit provisions to the actuary of the System. Our responsibility is to express an opinion on census data provided to the actuary of the System.

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

In our opinion, the census data provided to the System's actuary is complete and accurate and reflects current benefit provisions, in all material respects, based on the accumulation of census data reported by participating employers for the period from January 1, 2019 to December 31, 2019.

BKD, LLP

Little Rock, Arkansas
May 20, 2020

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

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

December 31, 2019

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
December 31, 2019

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Independent Auditor's Report

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

We have audited the accompanying schedules of employer allocations (paid and volunteer) of the Arkansas Local Police and Fire Retirement System (the System or LOPFI) cost-sharing multiple-employer defined benefit pension plan as of December 31, 2019, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense (specified column totals) included in the accompanying schedules of pension amounts by employer (paid and volunteer) of the System as of and for the year ended December 31, 2019, and the related notes.

Management's Responsibility for the Schedules

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense for the total of all participating entities for the Arkansas Local Police and Fire Retirement System as of and for the year ended December 31, 2019, in accordance with accounting principles generally accepted in the United States of America.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the System as of and for the year ended December 31, 2019, and our report thereon, dated April 16, 2020, expressed an unmodified opinion on those financial statements.

Restriction on Use

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

BKD, LLP

Little Rock, Arkansas
May 20, 2020

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Paid
December 31, 2019

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Alexander Fire	\$ 72,832	0.08727%
Alexander Police	51,780	0.06205%
Altheimer Police	10,896	0.01306%
Altus Police	8,670	0.01039%
Amity Police	10,571	0.01267%
Arkadelphia Fire	89,803	0.10761%
Ash Flat Fire	38,749	0.04643%
Ash Flat Police	26,230	0.03143%
Ashdown Police	101,574	0.12172%
Atkins Police	86,593	0.10376%
Augusta Police	55,923	0.06701%
Austin Police	25,211	0.03021%
Bald Knob Police	57,582	0.06900%
Barling Fire	55,800	0.06686%
Barling Police	114,160	0.13680%
Batesville Fire	131,540	0.15762%
Batesville Police	199,810	0.23943%
Bauxite Police	7,796	0.00934%
Bay Police	37,967	0.04550%
Beaver Lake Fire	39,358	0.04716%
Beebe Fire	6,262	0.00750%
Bella Vista Fire	844,564	1.01204%
Bella Vista Police	536,100	0.64241%
Benton Fire	818,988	0.98139%
Benton Police	801,724	0.96070%
Bentonville Fire	1,281,569	1.53570%
Bentonville Police	1,101,659	1.32011%
Berryville Police	155,581	0.18643%
Bethel Heights Fire	-	0.00000%
Bethel Heights Police	64,508	0.07730%
Black Rock Police	6,374	0.00764%
Blytheville Fire	281,608	0.33745%
Blytheville Police	283,002	0.33912%
Bono Police	39,875	0.04778%
Bradford Police	21,629	0.02592%
Bradley Police	2,820	0.00338%
Brinkley Fire	9,260	0.01110%
Brinkley Police	62,900	0.07537%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Paid
December 31, 2019

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Brookland Police	\$ 51,069	0.06120%
Bryant Fire	536,926	0.64340%
Bryant Police	486,648	0.58315%
Buford Fire	9,624	0.01153%
Bull Shoals Fire	7,626	0.00914%
Bull Shoals Police	23,426	0.02807%
Cabot Fire	466,886	0.55947%
Cabot Police	503,578	0.60344%
Caddo Valley Fire	5,772	0.00692%
Caddo Valley Police	27,832	0.03335%
Camden Fire	270,051	0.32360%
Camden Police	153,639	0.18411%
Cammack Village Police	21,309	0.02553%
Caraway Police	21,590	0.02587%
Carlisle Police	32,875	0.03939%
Cave City Fire	5,414	0.00649%
Cave City Police	38,370	0.04598%
Cave Springs Police	81,183	0.09728%
Centerton Fire	204,150	0.24463%
Centerton Police	233,316	0.27958%
Central City Police	-	0.00000%
Cherokee Village Fire	112,447	0.13474%
Cherokee Village Police	59,920	0.07180%
Cherry Valley Police	8,519	0.01021%
Clarendon Police	30,737	0.03683%
Clarksville Police	195,540	0.23431%
Clinton Fire	6,169	0.00739%
Clinton Police	54,591	0.06542%
Coal Hill Police	4,717	0.00565%
Concord Police	5,968	0.00715%
Conway Fire	1,413,688	1.69402%
Conway Police	1,567,643	1.87850%
Corning Police	52,028	0.06234%
Cotter Police	17,220	0.02063%
Cotton Plant Police	416	0.00050%
Crossett Fire	198,979	0.23844%
Crossett Police	148,536	0.17799%
Dardanelle Police	68,664	0.08228%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Paid
December 31, 2019

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
De Queen Fire	\$ 26,208	0.03140%
De Queen Police	136,740	0.16386%
Decatur Police	65,242	0.07818%
Dermott Police	43,014	0.05154%
Des Arc Police	56,706	0.06795%
Devalls Bluff Police	149	0.00018%
DeWitt Police	67,033	0.08033%
Diaz Police	17,501	0.02097%
Dierks Police	42,504	0.05093%
Dover Police	50,907	0.06100%
East Camden Police	5,956	0.00714%
El Dorado Fire	414,655	0.49688%
El Dorado Police	324,825	0.38924%
Elkins Fire	15,716	0.01883%
Elkins Police	63,562	0.07617%
Elm Springs Police	48,434	0.05804%
Eureka Springs Fire	110,338	0.13222%
Eureka Springs Police	130,327	0.15617%
Fairfield Bay Police	58,276	0.06983%
Farmington Fire	74,376	0.08912%
Farmington Police	165,433	0.19824%
Fayetteville Fire	2,188,541	2.62252%
Fayetteville Police	2,025,576	2.42724%
Flippin Fire	8,606	0.01031%
Flippin Police	56,352	0.06753%
Foreman Police	-	0.00000%
Forrest City Fire	218,490	0.26182%
Forrest City Police	270,968	0.32470%
Fort Smith Fire	2,205,567	2.64292%
Fort Smith Police	1,334,984	1.59971%
Friendship Police	1,728	0.00207%
Gassville Fire	7,314	0.00876%
Gassville Police	33,764	0.04046%
Gentry Police	67,637	0.08105%
Gillett Police	5,195	0.00623%
Glenwood Police	10,702	0.01282%
Goshen Police	36,539	0.04378%
Gosnell Police	54,061	0.06478%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Paid
December 31, 2019

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Gravel Ridge Fire Protection Dist.	\$ 24,232	0.02904%
Gravette Fire	59,323	0.07109%
Gravette Police	108,697	0.13025%
Green Forest Police	117,345	0.14061%
Greenbrier Fire	-	0.00000%
Greenland Police	43,775	0.05246%
Greenwood Fire	13,286	0.01592%
Greenwood Police	217,935	0.26115%
Greers Ferry Police	32,808	0.03931%
Hackett Police	7,657	0.00918%
Hampton Police	21,577	0.02586%
Hardy Police	32,240	0.03863%
Harrisburg Police	37,835	0.04534%
Harrison Fire	330,333	0.39584%
Harrison Police	372,978	0.44694%
Hartford Police	8,069	0.00967%
Haskell Fire	3,888	0.00466%
Haskell Police	53,122	0.06366%
Heber Springs Fire	21,639	0.02593%
Heber Springs Police	141,954	0.17010%
Hector Police	4,356	0.00522%
Helena-West Helena Fire	164,083	0.19662%
Helena-West Helena Police	134,717	0.16143%
Hermitage Police	10,852	0.01300%
Highfill Police	27,175	0.03256%
Highland Fire	3,900	0.00467%
Highland Police	22,690	0.02719%
Holiday Island Fire	23,234	0.02784%
Holly Grove Police	5,701	0.00683%
Hope Fire	152,613	0.18288%
Hot Springs Fire	1,015,482	1.21685%
Hot Springs Police	1,295,436	1.55232%
Hot Springs Village Fire	216,542	0.25948%
Hot Springs Village Police	181,031	0.21693%
Hoxie Fire	5,839	0.00700%
Hoxie Police	29,996	0.03594%
Hughes Police	16,451	0.01971%
Humphrey Police	7,332	0.00879%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Paid
December 31, 2019

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Huntington Police	\$ 6,532	0.00783%
Huntsville Police	74,480	0.08925%
Huttig Police	7,187	0.00861%
Jacksonville Fire	772,812	0.92606%
Jacksonville Police	619,588	0.74245%
Jasper Police	12,174	0.01459%
Johnson Area Fire Department	12,349	0.01480%
Johnson Fire	13,766	0.01650%
Johnson Police	95,222	0.11410%
Jonesboro Fire	1,584,299	1.89846%
Jonesboro Police	1,849,182	2.21587%
Judsonia Police	25,099	0.03008%
Junction City Police	8,523	0.01021%
Kensett Police	28,100	0.03367%
Kibler Police	16,418	0.01967%
Lake City Police	39,618	0.04747%
Lake Hamilton Fire	2,033	0.00244%
Lake Hamilton Fire Protection District	2,042	0.00245%
Lake Village Police	75,829	0.09087%
Lakeview Police	11,723	0.01405%
Lamar Police	20,387	0.02443%
Lavaca Police	27,308	0.03272%
Leachville Police	35,582	0.04264%
Lepanto Police	14,053	0.01684%
Lewisville Police	16,086	0.01928%
Lincoln Fire	8,011	0.00960%
Lincoln Police	59,074	0.07079%
Little Flock Police	71,126	0.08523%
Little Rock Fire	7,508,114	8.99695%
Little Rock Police	8,504,501	10.19091%
Lonoke Police	86,866	0.10409%
LOPFI Staff	174,508	0.20911%
Lowell Fire	330,250	0.39574%
Lowell Police	171,514	0.20552%
Luxora Police	6,806	0.00816%
Magnolia Fire	114,766	0.13752%
Magnolia Police	209,565	0.25112%
Malvern Fire	195,646	0.23444%
Malvern Police	208,548	0.24990%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Paid
December 31, 2019

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Manila Fire	\$ 3,888	0.00466%
Manila Police	35,474	0.04251%
Mansfield Police	24,947	0.02989%
Marianna Fire	10,127	0.01214%
Marianna Police	84,546	0.10131%
Marion Fire	40,619	0.04867%
Marion Police	266,273	0.31907%
Marked Tree Police	47,415	0.05682%
Marmaduke Police	35,580	0.04264%
Marshall Police	25,450	0.03050%
Marvell Police	32,116	0.03848%
Maumelle Fire	500,888	0.60021%
Maumelle Police	403,937	0.48404%
Mayflower Fire	7,261	0.00870%
Mayflower Police	70,316	0.08426%
McCroy Police	33,436	0.04007%
McGehee Fire	89,339	0.10705%
McGehee Police	72,363	0.08671%
McRae Police	16,766	0.02009%
Mena Fire	29,417	0.03525%
Mineral Springs Police	16,517	0.01979%
Monette Police	36,980	0.04431%
Monticello Fire	93,559	0.11211%
Montrose Police	1,440	0.00173%
Morning Star FPA	5,007	0.00600%
Mountain Home Fire	333,578	0.39973%
Mountain Home Police	313,601	0.37579%
Mountain Pine Police	19,872	0.02381%
Mountain View Police	82,878	0.09931%
Mountainburg Police	13,959	0.01673%
Mulberry Police	22,672	0.02717%
Murfreesboro Police	23,788	0.02851%
Nashville Fire	10,360	0.01241%
Newport Fire	188,500	0.22588%
Newport Police	152,835	0.18314%
Nob Hill Fire	10,495	0.01258%
North Little Rock Fire	2,375,754	2.84686%
North Little Rock Police	2,264,444	2.71348%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Paid
December 31, 2019

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Oak Grove Fire Protection Dist. #25	\$ 18,747	0.02246%
Ola Police	17,140	0.02054%
Oppelo Police	7,117	0.00853%
Osceola Fire	196,268	0.23519%
Osceola Police	287,792	0.34486%
Ozark Fire	22,554	0.02703%
Ozark Police	77,085	0.09237%
Pangburn Police	12,084	0.01448%
Paragould Fire	374,219	0.44843%
Paragould Police	520,013	0.62313%
Patterson Police	878	0.00105%
Pea Ridge Police	161,939	0.19405%
Perla Police	1,524	0.00183%
Perryville Police	51,791	0.06206%
Pine Bluff Fire	1,069,707	1.28183%
Pine Bluff Police	1,081,267	1.29568%
Plainview Police	540	0.00065%
Pleasant Plains Police	-	0.00000%
Pocahontas Fire	63,839	0.07650%
Pocahontas Police	140,779	0.16869%
Portland Police	6,788	0.00813%
Pottsville Police	55,163	0.06610%
Prairie Grove Fire	27,311	0.03273%
Prairie Grove Police	147,295	0.17650%
Pulaski Co Fire	336,005	0.40263%
Ravenden Police	6,965	0.00835%
Rector Police	38,113	0.04567%
Redfield Police	49,997	0.05991%
Rison Police	17,496	0.02097%
Rockport Police	53,720	0.06437%
Rogers Fire	1,779,106	2.13190%
Rogers Police	1,497,135	1.79401%
Russellville Fire	659,233	0.78996%
Russellville Police	595,795	0.71394%
Salem Police	31,288	0.03749%
Searcy Fire	542,191	0.64971%
Searcy Police	487,814	0.58455%
Shannon Hills Police	43,345	0.05194%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Paid
December 31, 2019

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Sheridan Fire	\$ 144	0.00017%
Sherwood Police	930,088	1.11452%
Siloam Springs Fire	608,873	0.72961%
Siloam Springs Police	431,461	0.51702%
Smackover Police	76,296	0.09143%
Sparkman Police	6,032	0.00723%
Springdale Fire	1,894,087	2.26968%
Springdale Police	2,037,500	2.44153%
Stamps Police	19,821	0.02375%
Star City Police	43,049	0.05159%
Stephens Police	6,573	0.00788%
Strong Police	4,178	0.00501%
Stuttgart Fire	139,209	0.16681%
Stuttgart Police	214,619	0.25718%
Sulphur Police	21,448	0.02570%
Swifton Police	9,957	0.01193%
Texarkana Fire	798,548	0.95690%
Texarkana Police	928,032	1.11206%
Tontitown Area Fire	-	0.00000%
Tontitown Fire	16,106	0.01930%
Tontitown Police	84,765	0.10157%
Trumann Fire	54,567	0.06539%
Trumann Police	164,784	0.19746%
Tuckerman Police	29,176	0.03496%
Tyronza Police	15,246	0.01827%
Van Buren Fire	498,791	0.59770%
Van Buren Police	451,101	0.54055%
Vilonia Fire	17,660	0.02116%
Vilonia Police	100,942	0.12096%
Waldo Police	4,903	0.00588%
Waldron Police	83,777	0.10039%
Walnut Ridge Fire	56,151	0.06729%
Walnut Ridge Police	63,922	0.07660%
Ward Fire	9,129	0.01094%
Ward Police	78,880	0.09452%
Warren Fire	19,354	0.02319%
Weiner Police	8,936	0.01071%
West Fork Fire	20,220	0.02423%
West Fork Police	52,702	0.06315%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Paid
December 31, 2019

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
West Memphis Fire	\$ 658,805	0.78944%
West Memphis Police	973,414	1.16644%
Wheatley Police	13,088	0.01568%
White Hall Police	168,094	0.20143%
Wilmot Police	5,673	0.00680%
Wilson Police	14,348	0.01719%
Wynne Fire	85,650	0.10263%
Wynne Police	157,200	0.18837%
	<u>\$ 83,451,809</u>	<u>100%</u>

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2019

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
101-Gamaliel FPD #5	\$ 13,411	0.25181%
Alexander Volunteer Fire	1,522	0.02858%
Alexander Volunteer Police	5,711	0.10723%
Allison Sylamore Volunteer Fire	3,800	0.07135%
Alma Volunteer Fire	17,187	0.32271%
Alpena Volunteer Fire	767	0.01440%
Alzheimer Volunteer Fire	2,124	0.03988%
Alzheimer Volunteer Police	643	0.01207%
Altus Volunteer Fire	10,030	0.18832%
Altus Volunteer Police	41	0.00077%
Amity Volunteer Fire	11,328	0.21270%
Amity Volunteer Police	708	0.01329%
Antioch Volunteer Fire	8,065	0.15143%
Appleton Rural Volunteer Fire	9,853	0.18500%
Arch Street FPD #16	10,473	0.19664%
Arkadelphia Volunteer Fire	7,127	0.13382%
Arkansas City Volunteer Fire	5,753	0.10802%
Ash Flat Volunteer Fire	10,526	0.19764%
Ash Flat Volunteer Police	4,950	0.09294%
Ashdown Volunteer Fire	14,231	0.26720%
Ashdown Volunteer Police	4,278	0.08032%
Atkins Volunteer Fire	17,582	0.33012%
Atkins Volunteer Police	2,124	0.03988%
Augusta Volunteer Fire	14,868	0.27916%
Augusta Volunteer Police	-	0.00000%
Austin Volunteer Fire	13,204	0.24792%
Avoca Volunteer Fire	11,080	0.20804%
Bald Knob Volunteer Fire	14,868	0.27916%
Bald Knob Volunteer Police	-	0.00000%
Barling Volunteer Fire	11,599	0.21778%
Barling Volunteer Police	4,449	0.08354%
Barton-Lexa Fire Department, Inc.	33,022	0.62003%
Batesville Volunteer Fire	10,437	0.19597%
Batesville Volunteer Police	10,691	0.20074%
Bauxite Volunteer Fire	7,115	0.13359%
Bauxite Volunteer Police	2,909	0.05462%
Bay Village Volunteer Fire	1,416	0.02659%
Bay Volunteer Fire	15,452	0.29013%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2019

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Bay Volunteer Police	\$ 2,154	0.04044%
BDR FD#1	36,238	0.68041%
Bearden Volunteer Fire	5,157	0.09683%
Beaver Lake Volunteer Fire	14,154	0.26576%
Beaverfork Volunteer Fire	7,865	0.14767%
Bee Branch Volunteer Fire	7,056	0.13248%
Beebe Volunteer Fire	16,308	0.30620%
Bella Vista Volunteer Fire	-	0.00000%
Belleville Volunteer Fire	9,877	0.18545%
Benton Volunteer Police	136	0.00255%
Bentonville Volunteer Fire	915	0.01718%
Bentonville Volunteer Police	1,416	0.02659%
Bergman Volunteer Fire Association	5,617	0.10547%
Berryville Volunteer Fire	9,971	0.18722%
Berryville Volunteer Police	708	0.01329%
Bethel Heights Volunteer Fire	7,127	0.13382%
Bethel Heights Volunteer Police	755	0.01418%
Bethesda Area Volunteer Fire	11,322	0.21258%
Big Creek Volunteer Fire	8,567	0.16086%
Bigelow Volunteer Fire	4,932	0.09260%
Bigger-Reyno Volunteer Fire	12,667	0.23784%
Biscoe Volunteer Fire	3,599	0.06758%
Bismarck Fire Pro Association	7,204	0.13526%
Black Rock Volunteer Police	708	0.01329%
Blytheville Volunteer Police	-	0.00000%
Bonanza Volunteer Fire	13,600	0.25536%
Bono FID Volunteer Fire	15,741	0.29556%
Bono Volunteer Police	2,714	0.05096%
Booneville Volunteer Fire	7,859	0.14756%
Boston Mountain Volunteer Fire	14,962	0.28093%
Bradford Volunteer Fire	13,411	0.25181%
Bradford Volunteer Police	1,422	0.02670%
Bradley County Rural Volunteer Fire	7,133	0.13393%
Bradley Volunteer Fire	6,372	0.11964%
Bradley Volunteer Police	2,100	0.03943%
Brinkley Volunteer Fire	7,275	0.13660%
Brinkley Volunteer Police	1,416	0.02659%
Brookland Fire Protection District	20,508	0.38506%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2019

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Brookland Volunteer Police	\$ 2,118	0.03977%
Bruno Fire Protection District	12,656	0.23763%
Bryant Volunteer Fire	-	0.00000%
Bryant Volunteer Police	5,033	0.09450%
Buena Vista Volunteer Fire	2,832	0.05317%
Buford Volunteer Fire	13,830	0.25967%
Bull Shoals Volunteer Fire	10,620	0.19940%
Bull Shoals Volunteer Police	1,416	0.02659%
Burnt Ridge Volunteer Fire	6,360	0.11942%
Butterfield Volunteer Fire	19,830	0.37233%
Cabot Volunteer Fire	5,635	0.10580%
Caddo Valley Volunteer Fire	10,685	0.20062%
Caddo Valley Volunteer Police	7,841	0.14722%
Cairo Volunteer Fire	3,782	0.07101%
Caldwell Volunteer Fire	15,216	0.28570%
Calico Rock Volunteer Fire	12,809	0.24050%
Calion Volunteer Fire	10,655	0.20006%
Calvert Township Volunteer Fire	7,021	0.13183%
Camden Volunteer Fire	2,832	0.05317%
Cammack Village Volunteer Police	2,124	0.03988%
Camp Volunteer Fire	7,127	0.13382%
Cane Creek Volunteer Fire	7,788	0.14623%
Capps-Batavia Volunteer Fire	12,850	0.24127%
Caraway Volunteer Fire	11,948	0.22434%
Carlisle Volunteer Fire	15,564	0.29223%
Carthage Volunteer Fire	2,124	0.03988%
Cash Volunteer Fire	2,832	0.05317%
Cave City Volunteer Fire	18,284	0.34330%
Cave City Volunteer Police	2,980	0.05595%
Cave Springs Volunteer Fire	14,986	0.28138%
Cave Springs Volunteer Police	2,850	0.05351%
Center Grove Volunteer Fire	5,894	0.11067%
Center Volunteer Fire	5,635	0.10580%
Centerton Volunteer Fire	7,051	0.13239%
Centerton Volunteer Police	3,552	0.06669%
Central City Volunteer Fire	779	0.01463%
Central City Volunteer Police	24	0.00045%
Chambersville Volunteer Fire	4,248	0.07976%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2019

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Charleston Volunteer Fire	\$ 10,720	0.20128%
Charlotte Volunteer Fire	6,390	0.11998%
Cherokee Village Volunteer Fire	236	0.00443%
Cherokee Village Volunteer Police	4,938	0.09272%
Cherry Hill Volunteer Fire	7,080	0.13294%
Cherry Valley Volunteer Fire	4,956	0.09305%
Cherry Valley Volunteer Police	59	0.00111%
Chidester Volunteer Fire	7,882	0.14799%
Chimes Volunteer Fire	9,853	0.18500%
Choctaw Volunteer Fire	14,083	0.26442%
Cincinnati Volunteer Fire	7,841	0.14722%
Clarendon Volunteer Fire	8,130	0.15265%
Clarksville Volunteer Fire	15,198	0.28536%
Clarksville Volunteer Police	-	0.00000%
Clinton Volunteer Fire	17,010	0.31938%
Coal Hill Volunteer Fire	7,080	0.13294%
Coal Hill Volunteer Police	708	0.01329%
Collegeville Volunteer Fire	15,806	0.29678%
Colt Volunteer Fire	4,702	0.08829%
Compton Volunteer Fire Assoc	7,764	0.14578%
Conway County Volunteer Fire	115,050	2.16020%
Cooterneck Volunteer Fire	7,776	0.14600%
Cord Volunteer Fire	13,965	0.26221%
Coming Volunteer Fire	13,989	0.26266%
Cotter Volunteer Fire	3,847	0.07223%
Cotter Volunteer Police	708	0.01329%
Cotter/Gassville Rural Volunteer Fire	6,407	0.12030%
Cotton Plant Volunteer Fire	2,124	0.03988%
Cotton Plant Volunteer Police	30	0.00056%
Cottonwood Rural Fire Assoc	9,853	0.18500%
County Line Volunteer Fire Ass	9,947	0.18677%
Cove Rural Volunteer Fire	7,139	0.13404%
Crawfordsville Volunteer Fire	7,045	0.13228%
Crossett Volunteer Fire	1,416	0.02659%
Crossett Volunteer Police	1,387	0.02604%
Crow Mountain Fire Protection District	14,372	0.26985%
Crystal Fire Protection District	12,697	0.23840%
Curtis Rural Volunteer Fire	2,083	0.03911%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2019

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Dalton Volunteer Fire	\$ 9,912	0.18611%
Damascus Volunteer Fire	5,723	0.10746%
Danville Volunteer Fire	13,458	0.25269%
Dardanelle Volunteer Fire	11,399	0.21403%
Dardanelle Volunteer Police	295	0.00554%
De Queen Volunteer Fire	14,785	0.27761%
Deann Volunteer Fire	4,319	0.08109%
Decatur Volunteer Fire	7,110	0.13350%
Decatur Volunteer Police	4,956	0.09305%
Deer Volunteer Fire	5,658	0.10624%
Delaware Volunteer Fire	12,744	0.23928%
Dermott Volunteer Fire	12,709	0.23863%
Des Arc Volunteer Fire	11,393	0.21392%
Des Arc Volunteer Police	4,248	0.07976%
Desha Volunteer Fire	9,334	0.17526%
Devalls Bluff Volunteer Fire	7,853	0.14745%
Devalls Bluff Volunteer Police	643	0.01207%
DeWitt Volunteer Fire	12,744	0.23928%
Diaz Volunteer Fire	10,496	0.19707%
Diaz Volunteer Police	2,124	0.03988%
Dierks Volunteer Police	1,510	0.02835%
District 7 Crawford Co. Volunt	8,579	0.16108%
Dodd Mountain Volunteer Fire	7,753	0.14557%
Dover Volunteer Fire	10,048	0.18866%
Dover Volunteer Police	2,738	0.05141%
Dumas Volunteer Fire	12,673	0.23795%
Dyess Volunteer Fire	5,180	0.09726%
Earle Volunteer Fire	9,003	0.16904%
East Camden Volunteer Fire	9,151	0.17182%
East End Fire Protection District	16,125	0.30277%
East Pulaski County Volunteer Fire	3,629	0.06814%
El Dorado Volunteer Police	-	0.00000%
Elaine Volunteer Fire	10,762	0.20207%
Elkins Volunteer Fire	14,656	0.27518%
Elkins Volunteer Police	2,089	0.03922%
Elm Springs Volunteer Police	6,573	0.12342%
Emmet Volunteer Fire	5,664	0.10635%
EMP Rural Fire Association	12,661	0.23772%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2019

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
England Volunteer Fire	\$ 11,670	0.21912%
Etowah Volunteer Fire	7,735	0.14523%
Eudora Volunteer Fire	9,912	0.18611%
Eureka Springs Volunteer Fire	13,546	0.25434%
Eureka Springs Volunteer Police	5,794	0.10879%
Evansville Volunteer Fire	7,027	0.13194%
Evening Shade Volunteer Fire	6,443	0.12097%
Faircrest Volunteer Fire	11,440	0.21480%
Fairfield Bay Volunteer Fire	20,526	0.38540%
Fairview Fire Protection District Volunteer Fire	8,543	0.16040%
Fairview Rural Fire District	5,664	0.10635%
Farmington Volunteer Fire	14,939	0.28050%
Farmington Volunteer Police	3,617	0.06791%
Fifty Six Volunteer Fire	5,629	0.10569%
Fire District #6 Crawford Co	6,254	0.11743%
Fisher Volunteer Fire	9,222	0.17315%
Flippin Volunteer Fire	9,865	0.18523%
Flippin Volunteer Police	2,702	0.05073%
Floral Volunteer Fire	3,044	0.05715%
Fordyce Volunteer Fire	5,664	0.10635%
Foreman Volunteer Fire	9,245	0.17359%
Forrest City Volunteer Fire	4,260	0.07999%
Forrest City Volunteer Police	3,546	0.06658%
Fort Smith Volunteer Police	1,363	0.02559%
Fox Volunteer Fire	10,555	0.19818%
Frenchport Volunteer Fire	9,853	0.18500%
Gallatin Volunteer Fire	6,449	0.12109%
Garland Volunteer Fire	4,248	0.07976%
Garnett Volunteer Fire	10,048	0.18866%
Gassville Volunteer Fire	11,304	0.21225%
Gassville Volunteer Police	2,154	0.04044%
Gentry Volunteer Fire	17,553	0.32958%
Gentry Volunteer Police	844	0.01585%
Gillett Volunteer Fire	6,431	0.12075%
Gillham Volunteer Fire	6,372	0.11964%
Glenwood Volunteer Fire	12,579	0.23619%
Glenwood Volunteer Police	4,832	0.09073%
Goshen Fire Dist Assoc	13,818	0.25945%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2019

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Goshen Volunteer Police	\$ 2,932	0.05505%
Gosnell Volunteer Fire	15,570	0.29234%
Gould Volunteer Fire	9,204	0.17282%
Grady Volunteer Fire	12,673	0.23795%
Gravel Ridge Fire Protection Dist.	14,868	0.27916%
Gravette Volunteer Fire	22,231	0.41741%
Gravette Volunteer Police	1,375	0.02582%
Grayson Fire Assoc	3,511	0.06592%
Green Forest Volunteer Fire	10,827	0.20329%
Green Forest Volunteer Police	-	0.00000%
Greenbrier Volunteer Fire	14,190	0.26643%
Greenland Volunteer Police	708	0.01329%
Greenwood Rural Volunteer Fire	13,523	0.25391%
Greenwood Volunteer Fire (747134)	21,665	0.40679%
Greenwood Volunteer Fire (747139)	9,920	0.18626%
Greenwood Volunteer Police	-	0.00000%
Greers Ferry Volunteer Fire	16,992	0.31904%
Grover Township Volunteer Fire	10,750	0.20184%
Grubbs Volunteer Fire	12,738	0.23917%
Gum Springs Volunteer Fire	11,263	0.21148%
Gurdon Volunteer Fire	8,732	0.16395%
Guy Community Volunteer Fire	8,567	0.16086%
Hackett Volunteer Fire	14,927	0.28027%
Hackett Volunteer Police	755	0.01418%
Hagarville RFD #3	10,561	0.19830%
Halley Volunteer Fire	6,396	0.12009%
Hamburg Volunteer Fire	14,461	0.27152%
Hampton Volunteer Fire	7,092	0.13316%
Hampton Volunteer Police	-	0.00000%
Hand Cove Fire Prot District	13,487	0.25323%
Hardin Volunteer Fire	3,493	0.06559%
Hardy Volunteer Fire	11,222	0.21071%
Hardy Volunteer Police	1,316	0.02471%
Harmon Volunteer Fire	8,567	0.16086%
Harrell Volunteer Fire	10,237	0.19221%
Harrisburg Volunteer Fire	10,591	0.19886%
Harrisburg Volunteer Police	-	0.00000%
Harrison Volunteer Fire	4,065	0.07633%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2019

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Harrison Volunteer Police	\$ 4,956	0.09305%
Hartford Volunteer Fire	13,305	0.24982%
Hartford Volunteer Police	679	0.01275%
Haskell Volunteer Fire	11,269	0.21159%
Haskell Volunteer Police	2,785	0.05229%
Hatfield Volunteer Fire	8,113	0.15233%
Hazen Volunteer Fire	13,428	0.25213%
Heber Springs Volunteer Fire	16,284	0.30575%
Hector Volunteer Police	1,469	0.02758%
Helena-West Helena Volunteer Fire	5,003	0.09394%
Helena-West Helena Volunteer Police	5,534	0.10391%
Hensley Volunteer Fire	8,998	0.16895%
Hermitage Volunteer Fire	6,295	0.11820%
Hermitage Volunteer Police	1,434	0.02693%
Hickory Creek Volunteer Fire	5,611	0.10535%
Hickory Ridge Volunteer Fire	11,328	0.21270%
Higginson Volunteer Fire (884234)	7,646	0.14356%
Higginson Volunteer Fire (884239)	4,118	0.07732%
Higginson Volunteer Police (884224)	2,549	0.04786%
Higginson Volunteer Police (884229)	1,243	0.02334%
Highfill Volunteer Fire	17,836	0.33489%
Highfill Volunteer Police	5,092	0.09561%
Highland Volunteer Fire	9,228	0.17327%
Highland Volunteer Police	2,885	0.05417%
Highway 15 South Volunteer Fire	14,243	0.26743%
Highway 286 East Volunteer Fire	13,405	0.25169%
Highway 70 West FPA	18,998	0.35671%
Highway 94 East Volunteer Fire	7,086	0.13305%
Hilltop Fire District# 51	12,726	0.23895%
Hilltop Volunteer Fire	12,001	0.22533%
Holiday Island Volunteer Fire	9,947	0.18677%
Holland Volunteer Fire	11,918	0.22377%
Hollis Volunteer Fire	8,531	0.16018%
Holly Grove Volunteer Fire	7,788	0.14623%
Holly Grove Volunteer Police	761	0.01429%
Hon Volunteer Fire	4,319	0.08109%
Hope Volunteer Fire	2,124	0.03988%
Hopewell Fire District	2,124	0.03988%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2019

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Horatio Volunteer Fire	\$ 13,617	0.25568%
Horseshoe Lake Volunteer Fire	9,204	0.17282%
Hot Springs Village Volunteer	15,582	0.29257%
Hoxie Volunteer Fire	13,322	0.25014%
Hoxie Volunteer Police	1,416	0.02659%
Hughes Volunteer Fire	9,977	0.18733%
Hughes Volunteer Police	1,947	0.03656%
Humphrey Volunteer Fire	4,567	0.08575%
Humphrey Volunteer Police	-	0.00000%
Huntington Volunteer Fire	7,033	0.13205%
Huntington Volunteer Police	-	0.00000%
Huntsville Volunteer Fire	12,815	0.24062%
Huntsville Volunteer Police	4,991	0.09371%
Huttig Volunteer Fire	9,340	0.17537%
Imboden Volunteer Fire	9,387	0.17625%
Inspiration Point Rural Fire Protection District	5,989	0.11245%
Ione Community Fire	5,534	0.10391%
Jasper Volunteer Fire	3,894	0.07311%
Johnson Area Volunteer Fire	661	0.01241%
Johnson County Rfd #1	8,337	0.15654%
Johnson County Rfd #2	6,272	0.11776%
Johnson County Rfd #4	5,723	0.10746%
Johnson County Rfd #5	9,098	0.17083%
Johnson County Rfd #7	7,080	0.13294%
Johnson County Rfd #8	13,552	0.25445%
Johnson Volunteer Fire	12,762	0.23962%
Johnson Volunteer Police	-	0.00000%
Joiner Volunteer Fire	7,257	0.13626%
Jonesboro Volunteer Police	708	0.01329%
Joplin Volunteer Fire	11,275	0.21170%
Judsonia Volunteer Fire	9,269	0.17404%
Judsonia Volunteer Police	2,065	0.03877%
Junction City Volunteer Fire	9,912	0.18611%
Junction City Volunteer Police	708	0.01329%
Keiser Volunteer Fire	6,372	0.11964%
Kensett Volunteer Fire	9,912	0.18611%
Kensett Volunteer Police	3,516	0.06602%
Keo Volunteer Fire	5,015	0.09416%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2019

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Knoxville Volunteer Fire	\$ 4,230	0.07942%
Krooked Kreek Volunteer Fire	15,517	0.29135%
Lake City Volunteer Fire	13,523	0.25391%
Lake Hamilton Fire Protection District	12,862	0.24150%
Lake Hamilton Volunteer Fire	773	0.01451%
Lake Maumelle Area RFD	19,966	0.37488%
Lake Village Volunteer Fire	12,868	0.24161%
Lakeview Volunteer Police	2,130	0.03999%
Lamar Volunteer Fire	10,608	0.19918%
Landis Volunteer Fire	7,210	0.13538%
Lavaca Volunteer Fire	9,239	0.17347%
Lavaca Volunteer Police	3,481	0.06536%
Lawson-Urbana Volunteer Fire	8,496	0.15952%
Lazy Acres Volunteer Fire	4,248	0.07976%
Leachville Volunteer Fire	14,231	0.26720%
Leachville Volunteer Police	-	0.00000%
Lead Hill Volunteer Fire	9,169	0.17216%
Lepanto Volunteer Fire	15,458	0.29024%
Leslie Volunteer Fire	7,853	0.14745%
Lewisville Volunteer Fire	12,821	0.24073%
Liberty Volunteer Fire	12,951	0.24317%
Lincoln Volunteer Fire	11,322	0.21258%
Lincoln Volunteer Police	354	0.00665%
Linwood-Moscow Volunteer Fire	9,293	0.17449%
Little Flock Volunteer Fire	11,310	0.21236%
Little Flock Volunteer Police	1,481	0.02781%
Lockesburg Volunteer Fire	14,844	0.27871%
London Rural Volunteer Fire	14,278	0.26809%
Lone Rock Volunteer Fire	6,372	0.11964%
Lonoke Volunteer Fire	16,255	0.30521%
Lonoke Volunteer Police	-	0.00000%
Louann Volunteer Fire	7,080	0.13294%
Lowell Volunteer Fire	2,018	0.03789%
Lowell Volunteer Police	2,832	0.05317%
Luxora Volunteer Fire	7,145	0.13416%
Lynne Volunteer Fire	10,567	0.19841%
Magazine Volunteer Fire	2,791	0.05240%
Magnolia Volunteer Fire	4,997	0.09382%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2019

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Magnolia Volunteer Police	\$ 8,390	0.15753%
Malvern Volunteer Fire	5,682	0.10669%
Mammoth Spring Volunteer Fire	16,119	0.30265%
Manila Volunteer Fire	14,367	0.26976%
Manila Volunteer Police	-	0.00000%
Mansfield Volunteer Fire	8,360	0.15697%
Mansfield Volunteer Police	-	0.00000%
Marble Volunteer Fire	4,224	0.07931%
Marianna Volunteer Fire	11,310	0.21236%
Marianna Volunteer Police	18	0.00034%
Marion Volunteer Fire	20,756	0.38972%
Marion Volunteer Police	5,741	0.10779%
Marked Tree Volunteer Fire	15,128	0.28405%
Marmaduke Volunteer Fire	13,417	0.25192%
Marmaduke Volunteer Police	2,142	0.04022%
Marshall Volunteer Fire	12,685	0.23818%
Marshall Volunteer Police	1,416	0.02659%
Marvell Volunteer Fire	13,499	0.25346%
Marvell Volunteer Police	1,375	0.02582%
Maumelle Volunteer Fire	7,788	0.14623%
Mayflower Volunteer Fire	12,744	0.23928%
Mayflower Volunteer Police	3,505	0.06581%
Maynard Volunteer Fire	8,496	0.15952%
McCrary Volunteer Fire	16,373	0.30742%
McCrary Volunteer Police	708	0.01329%
McGehee Volunteer Fire	15,576	0.29246%
McGehee Volunteer Police	-	0.00000%
McNeil Volunteer Fire	7,871	0.14779%
McRae Volunteer Fire	5,900	0.11078%
McRae Volunteer Police	-	0.00000%
Melbourne Volunteer Fire	11,989	0.22511%
Melrose Volunteer Fire	7,080	0.13294%
Mena Volunteer Fire	14,148	0.26565%
Midland Volunteer Fire	5,263	0.09882%
Mineral Springs Volunteer Fire	10,573	0.19852%
Monette Volunteer Fire	14,290	0.26831%
Monticello Volunteer Fire	8,484	0.15930%
Montrose Volunteer Fire	4,909	0.09217%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2019

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Morning Star FPA	\$ 14,750	0.27695%
Morning Star Volunteer Fire	4,962	0.09317%
Moro Volunteer Fire	3,540	0.06647%
Morrilton Volunteer Fire	20,473	0.38440%
Morrow Volunteer Fire	8,673	0.16285%
Mount Holly Volunteer Fire	10,803	0.20284%
Mount Ida Volunteer Fire	13,511	0.25368%
Mountain Home Volunteer Fire	7,033	0.13205%
Mountain Home Volunteer Police	3,611	0.06780%
Mountain Pine Volunteer Police	2,095	0.03934%
Mountain View Volunteer Fire	19,199	0.36048%
Mountain View Volunteer Police	2,749	0.05162%
Mountainburg Volunteer Fire	21,972	0.41255%
Mountainburg Volunteer Police	4,136	0.07766%
Mt Judea Area Volunteer Fire	16,390	0.30774%
Mulberry Volunteer Fire	17,777	0.33378%
Murfreesboro Volunteer Fire	9,888	0.18566%
Nashville Volunteer Fire	13,723	0.25767%
Natural Dam Volunteer Fire	2,832	0.05317%
New Blaine Rural Volunteer Fire	12,785	0.24005%
Newark Volunteer Fire	12,136	0.22787%
Newport Volunteer Fire	7,729	0.14512%
Newport Volunteer Police	708	0.01329%
Nimrod/Aplin Volunteer Fire	6,372	0.11964%
Nob Hill Volunteer Fire	11,989	0.22511%
Norfolk Volunteer Police	948	0.01780%
Norman Volunteer Fire	5,664	0.10635%
Norphlet Volunteer Fire	11,328	0.21270%
Norphlet Volunteer Police	1,416	0.02659%
North Crossett Volunteer Fire	12,036	0.22599%
North Pulaski FPD	24,025	0.45110%
Northeast Benton Co.	27,400	0.51447%
Northeast Greene County Fire District	15,405	0.28925%
Northeast Lakeside Volunteer Fire	9,942	0.18667%
Northeast Saline County Fire	2,997	0.05627%
Northside Volunteer Fire (15318)	6,372	0.11964%
Northside Volunteer Fire (15296)	15,010	0.28183%
Oak Grove Fire Protection Dist. #25	9,989	0.18756%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2019

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Oak Grove Volunteer Fire	\$ 5,021	0.09428%
Oil Trough Volunteer Fire	11,942	0.22422%
Ola Volunteer Fire	7,788	0.14623%
Ola Volunteer Police	755	0.01418%
Oppelo Volunteer Fire	13,163	0.24715%
Oppelo Volunteer Police	35	0.00066%
Osceola Volunteer Fire	3,540	0.06647%
Osceola Volunteer Police	4,248	0.07976%
Ouachita Co FD #1	10,301	0.19341%
Oxley Volunteer Fire	5,664	0.10635%
Ozark Volunteer Fire	11,434	0.21469%
Ozark Volunteer Police	4,885	0.09172%
Pangburn Volunteer Fire	16,420	0.30830%
Pangburn Volunteer Police	708	0.01329%
Paragould Volunteer Fire	6,366	0.11953%
Paragould Volunteer Police	5,015	0.09416%
Paris Volunteer Fire	12,036	0.22599%
Parkin Volunteer Fire	8,514	0.15986%
Parks Volunteer Fire	-	0.00000%
Parthenon Volunteer Fire	6,331	0.11887%
Patterson Volunteer Fire	8,561	0.16074%
Patterson Volunteer Police	1,375	0.02582%
Pea Ridge Volunteer Fire	25,488	0.47857%
Pea Ridge Volunteer Police	696	0.01307%
Peel Volunteer Fire & Rescue	10,042	0.18855%
Perla Volunteer Police	-	0.00000%
Perryville Volunteer Fire	9,204	0.17282%
Philadelphia Volunteer Fire	11,995	0.22522%
Piggott Volunteer Fire	15,588	0.29268%
Pine Bluff Volunteer Police	4,248	0.07976%
Pine Ridge Volunteer Fire	3,540	0.06647%
Pine Village Volunteer Fire	6,543	0.12285%
Pineville Volunteer Fire	17,783	0.33390%
Piney Point Volunteer Fire	7,434	0.13958%
Plainview Volunteer Fire	13,417	0.25192%
Pleasant Plains Volunteer Fire	12,083	0.22687%
Plumerville Volunteer Fire	8,496	0.15952%
Pocahontas Volunteer Fire	11,358	0.21326%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2019

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Pocahontas Volunteer Police	\$ 3,688	0.06925%
Ponca Volunteer Fire	5,003	0.09394%
Portland Volunteer Fire	3,540	0.06647%
Pottsville Volunteer Fire	12,774	0.23985%
Pottsville Volunteer Police	2,803	0.05263%
Prairie Grove Volunteer Fire	16,426	0.30842%
Prairie Grove Volunteer Police	2,124	0.03988%
Prescott Volunteer Fire	7,788	0.14623%
Pulaski Co Volunteer Fire	8,496	0.15952%
Pyatt Rural Fire & Def Assoc	9,298	0.17458%
Quail Creek Volunteer Fire	2,195	0.04121%
Ravenden Volunteer Fire	6,573	0.12342%
Rector Volunteer Fire	15,582	0.29257%
Rector Volunteer Police	2,089	0.03922%
Redfield Volunteer Fire	17,777	0.33378%
Redfield Volunteer Police	1,416	0.02659%
Richwood Volunteer Fire	4,938	0.09272%
Rison Volunteer Fire	11,558	0.21701%
Riverdale Volunteer Fire	4,879	0.09161%
Rockport Volunteer Fire	8,567	0.16086%
Rogers Volunteer Police	661	0.01241%
Rondo Volunteer Fire	1,481	0.02781%
Rose Bud Volunteer Fire	14,868	0.27916%
Ross Van Ness - Wellford Volunteer Fire	12,667	0.23784%
Round Mountain Volunteer Fire	15,659	0.29402%
Ruddell Hill Volunteer Fire	6,348	0.11919%
Rudd's Crossing Volunteer Fire	7,080	0.13294%
Russell Volunteer Fire	7,770	0.14589%
Salem Volunteer Fire	16,284	0.30575%
Salem Volunteer Police	-	0.00000%
Salem-Saline County Volunteer	19,954	0.37466%
Saratoga Volunteer Fire	1,416	0.02659%
Sardis Fire Protection District	11,198	0.21026%
Scotland Area Fire & Emergency	12,744	0.23928%
Scott Volunteer Fire	6,396	0.12009%
Scranton Rural Volunteer Fire	12,036	0.22599%
SE Jefferson Co Volunteer Fire	6,425	0.12064%
Searcy Volunteer Fire	1,416	0.02659%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2019

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Searcy Volunteer Police	\$ 6,248	0.11731%
Sedgwick Fire Improvement Dist	5,003	0.09394%
Shady Grove Fire & Rescue	6,372	0.11964%
Shannon Hills Volunteer Fire	10,006	0.18787%
Shannon Hills Volunteer Police	3,528	0.06624%
Shaw Volunteer Fire Protection	10,561	0.19830%
Sheridan Volunteer Fire	22,426	0.42107%
Siloam Springs Volunteer Fire	2,956	0.05550%
Siloam Springs Volunteer Police	-	0.00000%
Sixth District Volunteer Fire	17,311	0.32503%
Smackover Volunteer Fire	12,827	0.24084%
Smackover Volunteer Police	708	0.01329%
Smyrna Volunteer Fire	4,325	0.08121%
Snowball Volunteer Fire	8,520	0.15997%
South Carroll Co Fire Assoc	11,328	0.21270%
South Greene County Volunteer Fire	11,824	0.22201%
South Mountain Volunteer Fire	6,372	0.11964%
Southbend Volunteer Fire	17,706	0.33245%
Southridge Volunteer Fire	12,744	0.23928%
Southside Volunteer Fire	18,337	0.34430%
Sparkman Volunteer Fire	9,121	0.17126%
Sparkman Volunteer Police	2,100	0.03943%
St. Francis Volunteer Fire	2,873	0.05394%
Stamps Volunteer Fire	13,470	0.25291%
Star City Volunteer Fire	13,387	0.25136%
Star City Volunteer Police	708	0.01329%
Stephens Volunteer Fire	9,204	0.17282%
Strawberry Volunteer Fire	10,591	0.19886%
Strickler Volunteer Fire	5,664	0.10635%
Strong Volunteer Fire	13,452	0.25258%
Stuttgart Volunteer Fire	2,767	0.05195%
Sulphur Rock Area Volunteer Fire	625	0.01174%
Sulphur Springs Volunteer Fire	4,248	0.07976%
Sulphur Springs Volunteer Police	71	0.00133%
Summit Volunteer Fire	10,726	0.20139%
Sunnyland Rural Volunteer Fire	8,496	0.15952%
Sunset Rural Volunteer Fire	6,354	0.11930%
Sweet Home Volunteer Fire	-	0.00000%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2019

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Swifton Volunteer Fire	\$ 10,585	0.19875%
Swifton Volunteer Police	124	0.00233%
Taylor Volunteer Fire	6,331	0.11887%
Texarkana Volunteer Police	708	0.01329%
Thomton Volunteer Fire	9,198	0.17270%
Tillar Volunteer Fire	9,947	0.18677%
Timbo Volunteer Fire	14,160	0.26587%
Tinsman Volunteer Fire	2,832	0.05317%
Tontitown Area Volunteer Fire	15,588	0.29268%
Tontitown Volunteer Fire	-	0.00000%
Tontitown Volunteer Police	7,759	0.14568%
Town of St. Charles Volunteer	7,080	0.13294%
Tracy Area Volunteer Fire	11,428	0.21457%
Trumann Volunteer Fire	9,894	0.18577%
Trumann Volunteer Police	2,124	0.03988%
Tuckerman Volunteer Fire	13,936	0.26166%
Tuckerman Volunteer Police	2,832	0.05317%
Tull Fire & Rescue	6,372	0.11964%
Turrell Volunteer Fire	2,124	0.03988%
Turtle Creek Volunteer Fire	14,260	0.26775%
Tyrnza Volunteer Fire	11,535	0.21658%
Tyrnza Volunteer Police	2,159	0.04054%
Umpire Volunteer Fire	5,558	0.10436%
Valley Springs Volunteer Fire	12,614	0.23684%
Van Buren Volunteer Police	2,867	0.05383%
Vandervoort Rural Volunteer Fire	8,478	0.15918%
Velvet Ridge Fire Protection District	9,204	0.17282%
Vilonia Volunteer Fire	13,576	0.25491%
Vilonia Volunteer Police	1,381	0.02593%
Viola Volunteer Fire	7,717	0.14490%
Wabbaseka Volunteer Fire	4,248	0.07976%
Waldo Volunteer Fire	2,053	0.03855%
Waldo Volunteer Police	714	0.01341%
Waldron Volunteer Fire	12,838	0.24105%
Walnut Ridge Volunteer Fire	9,074	0.17037%
Walnut Ridge Volunteer Police	3,410	0.06403%
Ward Volunteer Fire	7,192	0.13504%
Ward Volunteer Police	3,033	0.05695%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2019

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Warren Volunteer Fire	\$ 21,824	0.40977%
Washington Volunteer Fire	3,263	0.06127%
Water Valley Volunteer Fire	10,561	0.19830%
Watson Chapel Volunteer Fire	23,270	0.43692%
Wedington Volunteer Fire	17,694	0.33223%
Weiner Volunteer Fire	9,918	0.18622%
Weiner Volunteer Police	1,316	0.02471%
Wescon Volunteer Fire	16,296	0.30598%
Wesley Volunteer Fire	4,443	0.08342%
West Fork Volunteer Fire	23,553	0.44223%
West Fork Volunteer Police	6,301	0.11831%
West Memphis Volunteer Police	4,000	0.07510%
West Point Volunteer Fire	4,248	0.07976%
West Pulaski Volunteer Fire	38,527	0.72339%
Western Greene Co Fire	17,653	0.33146%
Western Grove Volunteer Fire	14,213	0.26687%
Wheatley Volunteer Fire	5,729	0.10757%
Wheatley Volunteer Police	-	0.00000%
Wheeler Volunteer Fire	14,939	0.28050%
White Bluff-Rye Hill Volunteer	17,694	0.33223%
White Hall Volunteer Fire	10,620	0.19940%
White Hall Volunteer Police	201	0.00377%
Whitehouse Volunteer Fire	12,821	0.24073%
Wickes RVFD #2	3,670	0.06891%
Williams Junction Volunteer Fire	5,664	0.10635%
Wilmar Volunteer Fire	6,242	0.11720%
Wilmot Volunteer Fire	7,080	0.13294%
Wilson Volunteer Fire	6,343	0.11910%
Wilton Volunteer Fire	7,098	0.13327%
Winchester Volunteer Fire	4,224	0.07931%
Woodlawn Volunteer Fire	11,346	0.21303%
Wright-Pastoria Volunteer Fire	7,080	0.13294%
Wynne Volunteer Fire	9,269	0.17404%
Wynne Volunteer Police	-	0.00000%
Y-City Volunteer Fire	7,080	0.13294%
Yellville Volunteer Fire	11,759	0.22079%
Zinc Volunteer Fire	6,514	0.12231%
	<u>\$ 5,325,902</u>	<u>100%</u>

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Paid

As of and for the Year Ended December 31, 2019

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of 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	Proportion Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportion Share of Contributions	Total Employer Pension Expense
Alexander Fire	\$ 674,404	\$ 66,357	\$ -	\$ 58,237	\$ 297,495	\$ 422,089	\$ -	\$ 81,448	\$ -	\$ -	\$ 81,448	\$ 166,576	\$ 118,490	\$ 285,066
Alexander Police	479,469	47,177	-	41,404	224,958	313,539	-	57,906	-	57,906	118,428	86,325	204,753	
Alheimer Police	100,894	9,927	-	8,713	19,178	37,818	-	12,185	-	24,562	36,747	24,921	7,766	32,687
Altus Police	80,282	7,899	-	6,933	17,653	32,485	-	9,696	-	3,112	12,808	19,829	(6,290)	13,539
Amity Police	97,885	9,631	-	8,453	4,853	22,937	-	11,822	-	1,184	13,006	24,177	3,183	27,360
Arkadelphia Fire	831,551	81,820	-	71,808	40,090	193,718	-	100,427	-	28,935	129,362	205,391	5,003	210,394
Ash Flat Fire	358,805	35,304	-	30,984	943	67,231	-	43,333	-	21,331	64,664	88,624	(9,025)	79,599
Ash Flat Police	242,883	23,898	-	20,974	24,916	69,788	-	29,333	-	3,599	32,692	59,991	9,361	69,352
Ashdown Police	940,547	92,544	-	81,220	23,528	197,292	-	113,591	-	41,363	154,954	232,313	(26,922)	205,391
Atkins Police	801,827	78,895	-	69,241	35,480	183,616	-	96,837	-	7,947	104,784	198,050	5,515	203,565
Augusta Police	517,832	50,951	-	44,717	31,379	127,047	-	62,539	-	64,285	126,824	127,903	(36,634)	91,269
Austin Police	233,447	22,970	-	20,159	50,491	93,620	-	28,194	-	11,836	40,030	57,661	11,529	69,190
Bald Knob Police	533,194	52,463	-	46,043	66,532	165,038	-	64,394	-	64,394	131,698	38,074	169,772	
Barling Fire	516,693	50,839	-	44,618	46,858	142,315	-	62,401	-	7,751	70,152	127,622	8,832	136,454
Barling Police	1,057,090	104,011	-	91,284	15,538	210,833	-	127,666	-	36,666	164,332	261,099	3,875	264,974
Batesville Fire	1,218,024	119,846	-	105,181	8,785	233,812	-	147,102	-	78,528	225,630	300,849	(20,700)	280,149
Batesville Police	1,850,186	182,047	-	159,771	87,061	428,879	-	223,449	-	39,127	262,576	456,992	176,116	633,108
Bauxite Police	72,189	7,103	-	6,234	-	13,337	-	8,718	-	8,327	17,045	17,830	(4,779)	13,051
Bay Police	351,564	34,592	-	30,359	33,619	98,570	-	42,459	-	42,459	86,836	11,832	98,668	
Beaver Lake Fire	364,444	35,859	-	31,471	88,055	155,385	-	44,014	-	14,018	58,032	90,017	31,657	121,674
Beebe Fire	57,984	5,705	-	5,007	141	10,853	-	7,003	-	10,252	17,255	14,322	(8,617)	5,705
Bella Vista Fire	7,820,432	769,483	-	675,325	212,305	1,657,113	-	944,481	-	108,899	1,053,380	1,931,629	110,693	2,042,322
Bella Vista Police	4,964,139	488,441	-	428,673	222,883	1,139,997	-	599,524	-	599,524	1,226,131	98,610	1,324,741	
Benton Fire	7,583,605	746,180	-	654,874	128,857	1,529,911	-	915,879	-	334,598	1,250,477	1,873,133	45,897	1,919,030
Benton Police	7,423,745	730,451	-	641,069	5,800	1,377,320	-	896,573	-	196,260	1,092,833	1,833,648	(83,032)	1,750,616
Bentonville Fire	11,866,978	1,167,638	-	1,024,760	87,646	2,280,044	-	1,433,186	-	88,674	1,521,860	2,931,116	(21,090)	2,910,026
Bentonville Police	10,201,061	1,003,722	-	880,902	741,439	2,626,063	-	1,231,992	-	1,231,992	2,519,639	406,574	2,926,213	
Berryville Police	1,440,637	141,750	-	124,405	51,679	317,834	-	173,987	-	9,538	183,525	355,834	(10,511)	345,323
Bethel Heights Fire	-	-	-	-	-	-	-	-	-	2,042	2,042	-	(10,494)	-
Bethel Heights Police	597,326	58,773	-	51,581	6,697	117,051	-	72,140	-	68,125	140,265	147,538	(8,067)	139,471
Black Rock Police	59,021	5,807	-	5,097	4,398	15,302	-	7,128	-	9,562	14,578	928	15,506	
Blytheville Fire	2,607,613	256,573	-	225,178	132,365	614,116	-	314,924	-	18,361	333,285	644,074	21,659	665,733
Blytheville Police	2,620,521	257,843	-	226,292	99,202	583,337	-	316,483	-	81,820	398,303	647,263	6,650	653,913
Bono Police	369,232	36,330	-	31,885	10,574	78,789	-	44,592	-	881	45,473	91,199	6,023	97,222
Bradford Police	200,279	19,706	-	17,295	23,596	60,597	-	24,188	-	38,607	62,795	49,468	2,101	51,569
Bradley Police	26,112	2,569	-	2,255	16,721	21,545	-	3,154	-	31,654	34,808	6,450	(6,700)	(250)
Brinkley Fire	85,745	8,437	-	7,404	1,527	17,368	-	10,356	-	696	11,052	21,179	637	21,816
Brinkley Police	582,437	57,308	-	50,296	12,867	120,471	-	70,341	-	5,451	75,792	143,861	8,942	152,803
Brookland Police	472,885	46,529	-	40,835	117,172	204,536	-	57,111	-	57,111	116,801	66,688	183,489	
Bryant Fire	4,971,788	489,194	-	429,333	-	918,527	-	600,448	-	112,768	713,216	1,228,020	(40,188)	1,187,832
Bryant Police	4,506,227	443,385	-	389,130	43,698	876,213	-	544,221	-	177,265	721,486	1,113,028	(87,752)	1,025,276
Buford Fire	89,116	8,768	-	7,695	31,976	48,439	-	10,763	-	-	10,763	22,011	14,522	36,533
Bull Shoals Fire	70,615	6,948	-	6,098	-	13,046	-	8,528	-	4,715	13,243	17,442	(6,587)	10,855
Bull Shoals Police	216,918	21,343	-	18,732	9,392	49,467	-	26,197	-	26,810	53,007	53,578	(4,621)	48,957
Cabot Fire	4,323,237	425,380	-	373,328	7,030	805,738	-	522,121	-	26,003	548,124	1,067,829	6,635	1,074,464

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Paid

As of and for the Year Ended December 31, 2019

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of 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	Proportion Share of Plan Pension Expense	Contributions and Proportion Share of Contributions	Total Employer Pension Expense
Cabot Police	\$ 4,662,994	\$ 458,810	\$ -	\$ 402,668	\$ 12,673	\$ 874,151	\$ -	\$ 563,154	\$ -	\$ 212,211	\$ 775,365	\$ 1,151,749	\$ (94,144)	\$ 1,057,605
Caddo Valley Fire	53,447	5,259	-	4,615	4,899	14,773	-	6,455	-	15,081	21,536	13,201	(3,724)	9,477
Caddo Valley Police	257,717	25,358	-	22,255	11,754	59,367	-	31,125	-	3,562	34,687	63,655	6,261	69,916
Camden Fire	2,500,598	246,044	-	215,936	-	461,980	-	302,000	-	180,627	482,627	617,642	(66,950)	550,692
Camden Police	1,422,655	139,981	-	122,852	90,050	352,883	-	171,815	-	51,938	223,753	351,393	15,558	366,951
Cammack Village Police	197,316	19,415	-	17,039	2,564	39,018	-	23,830	-	66,787	90,617	48,736	(27,409)	21,327
Caraway Police	199,917	19,671	-	17,264	3,875	40,810	-	24,144	-	8,588	32,732	49,379	(1,387)	47,992
Carlisle Police	304,414	29,952	-	26,287	15,698	71,937	-	36,764	-	21,328	58,092	75,189	4,492	79,681
Cave City Fire	50,132	4,933	-	4,329	949	10,211	-	6,055	-	1,862	7,917	12,383	4,038	16,421
Cave City Police	355,296	34,959	-	30,681	20,567	86,207	-	42,909	-	3,987	46,896	87,757	7,453	95,210
Cave Springs Police	751,732	73,966	-	64,915	73,452	212,333	-	90,787	-	10,192	100,979	185,676	28,298	213,974
Centerton Fire	1,890,373	186,001	-	163,241	389,835	739,077	-	228,302	-	-	228,302	466,918	248,331	715,249
Centerton Police	2,160,442	212,574	-	186,563	137,716	536,853	-	260,919	-	2,368	263,287	533,624	110,050	643,674
Central City Police	-	-	-	-	-	-	-	-	-	-	6,566	-	(6,447)	(6,447)
Cherokee Village Fire	1,041,228	102,451	-	89,914	-	192,365	-	125,750	-	51,690	177,440	257,181	(109,711)	147,470
Cherokee Village Police	554,843	54,593	-	47,913	190	102,696	-	67,009	-	54,372	121,381	137,045	(25,756)	111,289
Cherry Valley Police	78,884	7,762	-	6,812	7,911	22,485	-	9,527	-	6,221	15,748	19,484	3,753	23,237
Clarendon Police	284,616	28,004	-	24,578	31,167	83,749	-	34,373	-	17,732	52,105	70,300	3,148	73,448
Clarksville Police	1,810,647	178,157	-	156,356	64,734	399,247	-	218,674	-	56,011	274,685	447,226	(50,678)	396,548
Clinton Fire	57,123	5,621	-	4,933	970	11,524	-	6,899	-	3,389	10,288	14,109	(173)	13,936
Clinton Police	505,498	49,738	-	43,652	-	93,390	-	61,049	-	71,726	132,775	124,857	(59,219)	65,638
Coal Hill Police	43,678	4,298	-	3,772	11,096	19,166	-	5,275	-	12,481	17,756	10,788	1,308	12,096
Concord Police	55,262	5,437	-	4,772	4,706	14,915	-	6,674	-	5,834	12,508	13,650	1,915	15,565
Conway Fire	13,090,364	1,288,012	-	1,130,404	-	2,418,416	-	1,580,936	-	311,184	1,892,120	3,233,290	(99,508)	3,133,782
Conway Police	14,515,945	1,428,280	-	1,253,509	-	2,681,789	-	1,753,104	-	602,421	2,355,525	3,585,405	(430,581)	3,154,824
Corning Police	481,765	47,403	-	41,602	604	89,609	-	58,183	-	86,320	144,503	118,995	(32,189)	86,806
Cotter Police	159,452	15,689	-	13,769	19,160	48,618	-	19,257	-	21,966	39,384	39,384	(2,377)	37,007
Cotton Plant Police	3,852	379	-	333	203	915	-	465	-	12,741	13,206	951	(7,708)	(6,757)
Crossett Fire	1,842,491	181,290	-	159,106	13,587	353,983	-	222,519	-	71,708	294,227	455,091	(21,108)	433,983
Crossett Police	1,375,403	135,331	-	118,771	15,780	269,882	-	166,109	-	45,405	211,514	339,721	(3,417)	336,304
Dardanelle Police	635,810	62,560	-	54,905	379,682	497,147	-	76,787	-	-	76,787	157,044	127,306	284,350
De Queen Fire	242,679	23,878	-	20,956	5,521	50,355	-	29,309	-	17,134	46,443	59,941	(3,510)	56,431
De Queen Police	1,266,175	124,584	-	109,339	3,058	236,981	-	152,917	-	56,457	209,374	312,742	(51,775)	260,967
Decatur Police	604,123	59,442	-	52,168	2,257	113,867	-	72,961	-	5,389	78,350	149,217	(10,355)	138,864
Dermott Police	398,298	39,190	-	34,395	14,154	87,739	-	48,103	-	32,725	80,828	98,379	(17,994)	80,385
Des Arc Police	525,082	51,665	-	45,343	58,607	155,615	-	63,415	-	250	63,665	129,694	23,135	152,829
Devalls Bluff Police	1,380	136	-	119	8,792	9,047	-	167	-	66,409	66,576	341	(23,647)	(23,306)
Dewitt Police	620,707	61,074	-	53,601	-	114,675	-	74,963	-	77,109	152,072	153,313	(80,988)	72,325
Diaz Police	162,054	15,945	-	13,994	5,798	35,737	-	19,571	-	21,403	40,974	40,027	(5,039)	34,988
Dierks Police	393,575	38,725	-	33,987	52,029	124,741	-	47,532	-	10,811	58,343	97,212	8,021	105,233
Dover Police	471,385	46,381	-	40,706	33,272	120,359	-	56,930	-	-	56,930	116,431	13,893	130,324
East Camden Police	55,151	5,427	-	4,762	1,828	12,017	-	6,661	-	7,493	14,154	13,622	3,020	16,642
El Dorado Fire	3,839,592	377,792	-	331,564	95,255	804,611	-	463,711	-	33,174	496,885	948,370	58,546	1,006,916
El Dorado Police	3,007,791	295,948	-	259,735	77,830	633,513	-	363,254	-	22,129	385,383	742,917	50,224	793,141
Elkins Fire	145,526	14,319	-	12,567	1,894	28,780	-	17,575	-	732	18,307	35,945	(737)	35,208

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Paid

As of and for the Year Ended December 31, 2019

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense					
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of 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	Proportion 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
Elkins Police	\$ 588,567	\$ 57,911	\$ -	\$ 50,825	\$ 81,192	\$ 189,928	\$ -	\$ 71,082	\$ -	\$ 12,168	\$ 83,250	\$ 145,375	\$ 31,748	\$ 177,123
Elm Springs Police	448,486	44,128	-	38,728	11,986	94,842	-	54,164	-	2,804	56,968	110,775	4,200	114,975
Eureka Springs Fire	1,021,700	100,529	-	88,228	11,382	200,139	-	123,392	-	18,808	142,200	252,357	(3,274)	249,083
Eureka Springs Police	1,206,792	118,741	-	104,211	5,154	228,106	-	145,745	-	30,008	175,753	298,075	(12,506)	285,569
Fairfield Bay Police	539,620	53,095	-	46,598	-	99,693	-	65,170	-	30,049	95,219	133,285	(27,808)	105,477
Farmington Fire	688,701	67,764	-	59,472	164,350	291,586	-	83,175	-	-	83,175	170,108	74,146	244,254
Farmington Police	1,531,864	150,726	-	132,282	124,965	407,973	-	185,005	-	-	185,005	378,367	76,536	454,903
Fayetteville Fire	20,265,291	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
Fayetteville Police	18,756,279	1,845,503	-	1,619,678	489,978	3,955,159	-	2,265,214	-	22,734	2,287,948	4,632,758	222,336	4,855,094
Flippin Fire	79,689	7,841	-	6,881	46,516	61,238	-	9,624	-	-	9,624	19,683	16,218	35,901
Flippin Police	521,804	51,342	-	45,060	42,718	139,120	-	63,019	-	7,616	70,635	128,884	16,318	145,202
Foreman Police	-	-	-	-	-	-	-	-	-	12,930	12,930	-	(14,949)	-
Forrest City Fire	2,023,158	199,066	-	174,708	12,243	386,017	-	244,339	-	30,739	275,078	499,715	(28,267)	471,448
Forrest City Police	2,509,090	246,879	-	216,670	46,511	510,060	-	303,025	-	68,262	619,739	619,739	15,870	635,609
Fort Smith Fire	20,422,947	2,009,493	-	1,763,602	210,658	3,983,753	-	2,466,499	-	334,921	2,801,420	5,044,421	(242,252)	4,802,169
Fort Smith Police	12,361,587	1,216,305	-	1,067,471	358,321	2,642,097	-	1,492,920	-	359,243	1,852,163	3,053,283	(315,583)	2,737,700
Friendship Police	16,001	1,574	-	1,382	1,931	4,887	-	1,932	-	2,151	4,083	3,952	(841)	3,111
Gassville Fire	67,726	6,664	-	5,848	2,462	14,974	-	8,179	-	11,489	19,668	16,728	(4,093)	12,635
Gassville Police	312,645	30,762	-	26,998	-	57,760	-	37,758	-	25,441	63,199	77,223	(12,565)	64,658
Gentry Police	626,300	61,624	-	54,083	17,273	132,980	-	75,639	-	11,410	87,049	154,695	1,533	156,228
Gillett Police	48,104	4,733	-	4,154	7,493	16,380	-	5,810	-	18,405	24,215	11,882	(10,461)	14,211
Glenwood Police	99,098	9,751	-	8,557	4,454	22,762	-	11,968	-	41,629	53,597	24,477	(11,843)	12,634
Goshen Police	338,341	33,291	-	29,217	80,510	143,018	-	40,862	-	375	41,237	83,569	37,276	120,845
Gosnell Police	500,590	49,255	-	43,228	112,101	204,584	-	60,457	-	10,699	71,156	123,645	66,788	190,433
Gravel Ridge Fire Protection Dist.	224,382	22,078	-	19,376	-	41,454	-	27,099	-	7,251	34,350	55,422	(9,525)	45,897
Gravette Fire	549,315	54,049	-	47,435	7,349	108,833	-	66,341	-	47,242	113,583	135,679	(6,175)	129,504
Gravette Police	1,006,504	99,034	-	86,916	26,552	212,502	-	121,556	-	39,005	160,561	248,604	(21,537)	227,067
Green Forest Police	1,086,583	106,913	-	93,831	75,843	276,587	-	131,228	-	9,157	140,385	268,383	40,424	308,807
Greenbrier Fire	-	-	-	-	1,249	1,249	-	-	-	34,661	34,661	-	(6,753)	-
Greenland Police	405,345	39,883	-	35,003	1,078	75,964	-	48,954	-	13,124	62,078	100,119	(6,239)	93,880
Greenwood Fire	123,025	12,105	-	10,624	4,743	27,472	-	14,858	-	1,141	15,999	30,387	5,132	35,519
Greenwood Police	2,018,018	198,561	-	174,264	5,553	378,378	-	243,718	-	10,271	253,989	498,446	(8,447)	489,999
Greers Ferry Police	303,793	29,891	-	26,234	9,480	65,605	-	36,689	-	15,168	51,857	75,036	2,486	77,522
Hackett Police	70,902	6,976	-	6,123	503	13,602	-	8,563	-	13,964	22,527	17,513	(5,099)	12,414
Hampton Police	199,797	19,659	-	17,253	14,953	51,865	-	24,130	-	-	24,130	49,349	6,493	55,842
Hardy Police	298,534	29,374	-	25,780	94,081	149,235	-	36,054	-	28,025	64,079	73,737	9,742	83,479
Harrisburg Police	350,342	34,471	-	30,253	4,090	68,814	-	42,311	-	43,159	85,470	86,534	(7,366)	79,168
Harris on Fire	3,058,793	300,967	-	264,139	24,916	590,022	-	369,413	-	140,538	509,951	755,515	(65,009)	690,506
Harris on Police	3,453,674	339,820	-	298,238	152,089	790,147	-	417,103	-	18,867	435,970	853,050	89,062	942,112
Hartford Police	74,717	7,352	-	6,452	5,751	19,555	-	9,024	-	5,142	14,166	18,455	(43,590)	(25,135)
Haskell Fire	36,002	3,542	-	3,109	358	7,009	-	4,348	-	1,099	5,447	8,892	(39)	8,853
Haskell Police	491,895	48,399	-	42,477	38,885	129,761	-	59,407	-	8,882	68,289	121,497	16,593	138,090
Heber Springs Fire	200,371	19,715	-	17,303	2,389	39,407	-	24,199	-	31,425	55,624	49,491	(6,589)	42,902
Heber Springs Police	1,314,455	129,334	-	113,508	-	242,842	-	158,748	-	74,824	233,572	324,667	(45,515)	279,152
Hector Police	40,335	3,969	-	3,483	24,086	31,538	-	4,871	-	4,813	9,684	9,963	8,146	18,109

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Paid

As of and for the Year Ended December 31, 2019

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of 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	Proportion 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
Helena-West Helena Fire	\$ 1,519,364	\$ 149,496	\$ -	\$ 131,203	\$ 21,611	\$ 302,310	\$ -	\$ 183,495	\$ -	\$ 40,611	\$ 224,106	\$ 375,279	\$ 13,364	\$ 388,643
Helena-West Helena Police	1,247,443	122,741	-	107,722	62,292	292,755	-	150,655	-	204,859	355,514	308,115	(46,370)	261,745
Hermitage Police	100,487	9,887	-	8,677	926	19,490	-	12,136	-	1,121	13,257	24,820	759	25,579
Highfill Police	251,633	24,759	-	21,730	21,562	68,051	-	30,390	-	7,661	38,051	62,153	8,032	70,185
Highland Fire	36,113	3,553	-	3,118	21,567	28,238	-	4,361	-	2	4,363	8,920	7,475	16,395
Highland Police	210,103	20,673	-	18,143	75,004	113,820	-	25,374	-	-	25,374	51,895	34,277	86,172
Holiday Island Fire	215,140	21,169	-	18,578	6,801	46,548	-	25,983	-	8,067	34,050	53,139	188	53,327
Holly Grove Police	52,790	5,194	-	4,559	4,357	14,110	-	6,375	-	12,183	18,558	13,039	5,555	18,594
Hope Fire	1,413,155	139,046	-	122,031	38,062	299,139	-	170,668	-	23,426	194,094	349,046	24,040	373,086
Hot Springs Fire	9,403,085	925,206	-	811,993	83,325	1,820,524	-	1,135,619	-	85,537	1,221,156	2,322,540	1,632	2,324,172
Hot Springs Police	11,995,383	1,180,272	-	1,035,848	90,094	2,306,214	-	1,448,694	-	73,242	1,521,936	2,962,832	42,784	3,005,616
Hot Springs Village Fire	2,005,120	197,292	-	173,150	-	370,442	-	242,160	-	99,633	341,793	495,260	(69,014)	426,246
Hot Springs Village Police	1,676,298	164,937	-	144,755	-	309,692	-	202,448	-	142,011	344,459	414,042	(89,878)	324,164
Hoxie Fire	54,068	5,320	-	4,669	1,743	11,732	-	6,530	-	6,240	12,770	13,355	4,013	17,368
Hoxie Police	277,755	27,329	-	23,985	5,388	56,702	-	33,545	-	9,323	42,868	68,605	(1,905)	66,700
Hughes Police	152,332	14,989	-	13,154	5,729	33,872	-	18,397	-	2,474	20,871	37,626	(7,941)	29,685
Humphrey Police	67,892	6,680	-	5,863	-	12,543	-	8,199	-	5,229	13,428	16,769	(1,821)	14,948
Huntington Police	60,485	5,951	-	5,223	1,062	12,236	-	7,305	-	3,560	10,865	14,940	3,733	18,673
Huntsville Police	689,664	67,859	-	59,555	27,303	154,717	-	83,291	-	8,628	91,919	170,346	22,687	193,033
Huttig Police	66,550	6,548	-	5,747	1,960	14,255	-	8,037	-	8,514	16,551	16,438	7,521	23,959
Jacksonville Fire	7,156,028	704,109	-	617,951	18,013	1,340,073	-	864,240	-	207,062	1,071,302	1,767,522	(64,211)	1,703,311
Jacksonville Police	5,737,215	564,507	-	495,431	-	1,059,938	-	692,889	-	1,105,197	1,798,086	1,417,079	(591,785)	825,294
Jasper Police	112,728	11,092	-	9,734	15,421	36,247	-	13,614	-	9,094	22,708	27,844	(1,428)	26,416
Johnson Area Fire Department	114,348	11,251	-	9,874	251	21,376	-	13,810	-	86,173	99,983	28,244	(19,646)	8,598
Johnson Fire	127,469	12,542	-	11,007	76,121	99,670	-	15,395	-	2	15,397	31,485	44,314	75,799
Johnson Police	881,730	86,757	-	76,141	-	162,898	-	106,487	-	162,562	269,049	217,785	(70,483)	147,302
Jonesboro Fire	14,670,175	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
Jonesboro Police	17,122,919	1,684,791	-	1,478,631	141,553	3,304,975	-	2,067,951	-	293,842	2,361,793	4,229,322	(68,627)	4,160,695
Judsonia Police	232,410	22,868	-	20,070	9,543	52,481	-	28,068	-	13,111	41,179	57,405	(3,710)	53,695
Junction City Police	78,921	7,765	-	6,815	26,941	41,521	-	9,531	-	-	9,531	19,493	12,676	32,169
Kensett Police	260,198	25,602	-	22,469	18,245	66,316	-	31,424	-	16,472	47,896	64,268	(14,725)	49,543
Kibler Police	152,026	14,958	-	13,128	-	28,086	-	18,360	-	5,070	23,430	37,550	3,743	41,293
Lake City Police	366,852	36,096	-	31,679	-	67,775	-	44,305	-	6,954	51,259	90,612	(4,232)	86,380
Lake Hamilton Fire	18,825	1,852	-	1,626	-	3,478	-	2,274	-	11,630	13,904	4,650	(10,347)	(5,697)
Lake Hamilton Fire Protection District	18,908	1,860	-	1,633	11,292	14,785	-	2,284	-	1	2,285	4,670	4,145	8,815
Lake Village Police	702,156	69,088	-	60,634	15,112	144,834	-	84,800	-	33,496	118,296	173,431	461	173,892
Lakeview Police	108,552	10,681	-	9,374	-	20,055	-	13,110	-	21,598	34,708	26,812	(9,641)	17,171
Lamar Police	188,778	18,575	-	16,302	2,998	37,875	-	22,799	-	5,517	28,316	46,628	(1,165)	45,463
Lavaca Police	252,865	24,880	-	21,836	20,902	67,618	-	30,539	-	28,509	59,048	62,457	(8,415)	54,042
Leachville Police	329,480	32,419	-	28,452	47,241	108,112	-	39,792	-	6,607	46,399	81,381	7,508	88,889
Lepanto Police	130,127	12,804	-	11,237	14,407	38,448	-	15,716	-	29,429	45,145	32,141	(6,333)	25,808
Lewisville Police	148,952	14,656	-	12,863	10,167	37,686	-	17,989	-	4,828	36,791	22,817	36,791	115,972
Lincoln Fire	74,180	7,299	-	6,406	-	13,705	-	8,959	-	6,011	14,970	18,322	83,539	101,861
Lincoln Police	547,009	53,822	-	47,236	50,477	151,535	-	66,063	-	12,285	78,348	135,110	8,451	143,561
Little Flock Police	658,607	64,803	-	56,873	51,671	173,347	-	79,541	-	18,403	97,944	162,674	1,106	163,780

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Paid

As of and for the Year Ended December 31, 2019

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of 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	Proportion 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
Little Rock Fire	\$ 69,523,081	\$ 6,840,646	\$ -	\$ 6,003,591	\$ 91,329	\$ 12,935,566	\$ -	\$ 8,396,368	\$ -	\$ 1,137,471	\$ 9,533,839	\$ 17,172,041	\$ (371,091)	\$ 16,800,950
Little Rock Police	78,749,351	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
Lonoke Police	804,355	79,144	-	69,459	39,248	187,851	-	97,143	-	24,527	121,670	198,674	610	199,284
LOPFI Staff	1,615,896	158,994	-	139,539	1,357	299,890	-	195,153	-	57,881	253,034	399,123	(43,622)	355,501
Lowell Fire	3,058,025	300,891	-	264,072	433,162	998,125	-	369,321	-	-	369,321	755,325	243,953	999,278
Lowell Police	1,588,173	156,266	-	137,145	69,317	362,728	-	191,805	-	-	191,805	392,275	49,262	441,537
Luxora Police	63,022	6,201	-	5,442	2,451	14,094	-	7,611	-	50,225	57,836	15,566	(20,898)	(5,332)
Magnolia Fire	1,062,702	104,563	-	91,768	3,769	200,100	-	128,343	-	155,679	262,485	262,485	10,654	251,831
Magnolia Police	1,940,515	190,935	-	167,571	28,234	386,740	-	234,358	-	51,910	286,268	479,303	(1,685)	477,618
Malvern Fire	1,811,628	178,253	-	156,441	13,879	348,573	-	218,792	-	37,061	255,853	447,468	(2,160)	445,308
Malvern Police	1,931,097	190,008	-	166,758	109,981	466,747	-	233,220	-	36,870	270,090	476,977	31,792	508,769
Manila Fire	36,002	3,542	-	3,109	11,208	17,859	-	4,348	-	463	8,892	8,892	6,261	15,153
Manila Police	328,480	32,320	-	28,365	-	60,685	-	39,671	-	48,155	87,826	81,134	(33,565)	47,569
Mansfield Police	231,002	22,729	-	19,948	1,506	44,183	-	27,898	-	42,272	70,170	57,057	(9,544)	47,513
Marianna Fire	93,773	9,227	-	8,098	250	17,575	-	11,325	-	8,256	19,581	23,162	(3,542)	19,620
Marianna Police	782,873	77,030	-	67,604	10,572	155,206	-	94,548	-	21,387	115,935	193,368	5,456	198,824
Marion Fire	376,121	37,008	-	32,480	21,016	90,504	-	45,424	-	38,567	83,991	92,901	(2,839)	90,062
Marion Police	2,465,615	242,601	-	212,916	8,925	464,442	-	297,775	-	31,231	329,006	609,001	5,251	614,252
Marked Tree Police	439,050	43,200	-	37,914	50,868	131,982	-	53,024	-	19,179	72,203	108,444	9,094	117,538
Marmaduke Police	329,461	32,417	-	28,450	555	61,422	-	39,789	-	13,383	53,172	81,376	(715)	80,661
Marshall Police	235,660	23,188	-	20,350	22,793	66,331	-	28,461	-	3,968	32,429	5,280	63,487	63,487
Marvell Police	297,385	29,261	-	25,680	19,687	74,628	-	35,916	-	15,028	50,944	73,454	2,386	75,840
Maumelle Fire	4,638,086	456,359	-	400,517	315,615	1,172,491	-	560,146	-	-	560,146	1,145,597	206,968	1,352,565
Maumelle Police	3,740,346	368,027	-	322,994	153,251	844,272	-	451,725	-	-	451,725	923,857	91,259	1,015,116
Mayflower Fire	67,235	6,616	-	5,806	695	13,117	-	8,120	-	5,321	13,441	16,607	(2,318)	14,289
Mayflower Police	651,107	64,065	-	56,226	28,752	149,043	-	78,635	-	33,227	111,862	160,822	12,513	173,335
Mecrotry Police	309,608	30,464	-	26,736	12,116	69,316	-	37,392	-	17,323	54,715	76,473	(3,739)	72,734
Megehee Fire	827,255	81,397	-	71,437	-	152,834	-	99,908	-	55,923	155,831	204,330	(19,341)	184,989
Megehee Police	670,062	65,930	-	57,862	14,947	138,739	-	80,924	-	21,766	102,690	165,504	4,891	170,395
Merce Police	155,249	15,276	-	13,406	16,242	44,924	-	18,750	-	43,956	62,706	38,346	(4,708)	33,638
Mena Fire	272,393	26,802	-	23,522	20,187	70,511	-	32,897	-	-	67,281	67,281	13,581	80,862
Mineral Springs Police	152,943	15,049	-	13,207	19,271	47,527	-	18,471	-	8,086	26,557	37,777	(390)	37,387
Monette Police	342,425	33,692	-	29,570	41,228	104,490	-	41,355	-	1,096	42,451	84,578	18,944	103,522
Monticello Fire	866,331	85,242	-	74,811	13,662	173,715	-	104,628	-	23,394	128,022	213,982	1,824	215,806
Montrose Police	13,334	1,312	-	1,151	2,386	4,849	-	1,610	-	5,326	3,293	1,096	4,389	4,389
Mounting Star Fpa	46,363	4,562	-	4,004	1,200	9,766	-	5,599	-	3,283	8,882	11,452	(755)	10,697
Mountain Home Fire	3,088,841	303,923	-	266,734	-	570,657	-	373,042	-	164,160	537,202	762,937	(97,106)	665,831
Mountain Home Police	2,903,859	285,722	-	250,760	20,194	556,676	-	350,702	-	52,270	402,972	717,247	(99,369)	617,878
Mountain Pine Police	184,009	18,105	-	15,890	94,664	128,659	-	22,223	-	71,849	94,072	45,450	15,883	61,333
Mountain View Police	767,428	75,510	-	66,270	52,464	194,244	-	92,683	-	4,527	97,210	189,553	18,695	208,248
Mountainburg Police	129,257	12,718	-	11,162	33,496	57,376	-	15,610	-	1,816	17,426	31,926	14,568	46,494
Mulberry Police	209,937	20,656	-	18,129	31,516	70,301	-	25,354	-	251	25,605	51,854	14,088	65,942
Murfreesboro Police	220,270	21,673	-	19,021	2,592	43,286	-	26,602	-	3,590	30,192	54,406	3,608	58,014
Nashville Fire	95,931	9,439	-	8,284	8	17,731	-	11,586	-	22,305	33,891	23,695	13,680	37,375
Newport Fire	1,745,458	171,742	-	150,727	68,862	391,331	-	210,801	-	16,681	227,482	431,124	40,070	471,194

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Paid

As of and for the Year Ended December 31, 2019

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of 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	Proportion 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
Newport Police	\$ 1,415,210	\$ 139,248	\$ -	\$ 122,209	\$ 143,980	\$ 405,437	\$ -	\$ 170,916	\$ -	\$ 18,591	\$ 189,507	\$ 349,554	\$ 42,319	\$ 391,873
Nob Hill Fire	97,181	9,562	-	8,392	14,245	32,199	-	11,737	-	2,208	13,945	24,003	4,296	28,299
North Little Rock Fire	21,998,832	2,164,551	-	1,899,685	818,452	4,882,688	-	2,656,820	-	167,368	2,824,188	5,433,661	327,981	5,761,642
North Little Rock Police	20,968,132	2,063,136	-	1,810,680	660,999	4,534,815	-	2,532,341	-	-	2,532,341	5,179,080	384,917	5,563,997
Oak Grove Fire Protection Dist. #25	173,592	17,080	-	14,990	17,941	50,011	-	20,965	-	2,661	23,626	42,877	22,497	65,374
Ola Police	158,712	15,616	-	13,705	3,951	33,272	-	19,168	-	4,863	24,031	39,201	1,958	41,159
Oppelo Police	65,901	6,484	-	5,691	134	12,309	-	7,959	-	10,874	18,833	16,278	239	16,517
Osceola Fire	1,817,388	178,820	-	156,939	4,166	339,925	-	219,488	-	23,908	243,396	448,891	(1,711)	447,180
Osceola Police	2,664,875	262,207	-	230,122	18,744	511,073	-	321,839	-	164,436	486,275	658,218	(19,078)	639,140
Ozark Fire	208,844	20,549	-	18,034	9,699	48,282	-	25,222	-	8,479	51,584	33,701	51,584	64,964
Ozark Police	713,786	70,232	-	61,638	124,275	256,145	-	86,205	-	13,011	99,216	176,304	44,001	220,305
Pangburn Police	111,895	11,010	-	9,663	805	21,478	-	13,514	-	11,425	24,939	27,638	(8,891)	18,747
Paragould Fire	3,465,166	340,951	-	299,231	104,987	745,169	-	418,491	-	24,487	442,978	855,888	36,382	892,270
Paragould Police	4,815,178	473,784	-	415,810	23,876	913,470	-	581,534	-	160,701	742,235	1,189,338	(15,622)	1,173,716
Patterson Police	8,130	800	-	702	8,400	9,902	-	982	-	62,185	63,167	2,008	(2,795)	(787)
Pea Ridge Police	1,499,511	147,543	-	129,489	45,665	322,697	-	181,097	-	91,922	273,019	370,376	23,791	394,167
Perla Police	14,112	1,389	-	1,219	7,262	9,870	-	1,704	-	11,929	13,633	3,486	(2,186)	1,300
Perryville Police	479,570	47,187	-	41,413	39,592	128,192	-	57,918	-	-	57,918	118,453	27,829	146,282
Pine Bluff Fire	9,905,194	974,611	-	855,352	15,689	1,845,652	-	1,196,260	-	74,309	1,270,569	2,446,560	(43,607)	2,402,953
Pine Bluff Police	10,012,237	985,143	-	864,596	-	1,849,739	-	1,209,187	-	793,698	2,002,885	2,472,999	(369,237)	2,103,762
Plainview Police	5,000	492	-	432	2,155	3,079	-	604	-	18,419	19,023	1,235	(3,591)	(2,356)
Pleasant Plains Police	-	-	-	-	1	1	-	-	-	5,925	5,925	-	(6,182)	(6,182)
Pocahontas Fire	591,132	58,164	-	51,047	-	109,211	-	71,392	-	66,072	137,464	146,008	(27,509)	118,499
Pocahontas Police	1,303,575	128,264	-	112,569	32,848	273,681	-	157,434	-	19,059	176,493	321,980	(12,979)	309,001
Portland Police	62,855	6,185	-	5,428	16,005	27,618	-	7,591	-	2,796	10,387	15,525	11,915	27,440
Pottsville Police	510,794	50,259	-	44,109	59,879	154,247	-	61,689	-	7,538	69,227	126,165	21,550	147,715
Prairie Grove Fire	252,892	24,883	-	21,838	95,145	141,866	-	30,542	-	11,877	42,419	62,464	20,939	83,403
Prairie Grove Police	1,363,911	134,201	-	117,779	57,009	308,989	-	164,721	-	34,331	199,052	336,883	11,006	347,889
Pulaski Co Fire	3,111,314	306,134	-	268,674	33,310	608,118	-	375,756	-	24,604	400,360	768,487	53,425	821,912
Ravenden Police	64,494	6,346	-	5,569	190	12,105	-	7,789	-	6,389	14,178	15,930	(4,718)	11,212
Rector Police	352,916	34,725	-	30,476	40,307	105,508	-	42,622	-	22,719	65,341	87,169	1,011	88,180
Redfield Police	462,959	45,552	-	39,978	7,753	93,283	-	55,912	-	20,213	76,125	114,350	12,354	126,704
Rison Police	162,008	15,941	-	13,990	-	29,931	-	19,566	-	44,276	63,842	40,016	(20,542)	19,474
Rockport Police	497,432	48,944	-	42,955	51,929	143,828	-	60,075	-	18,255	78,330	122,865	28,843	151,708
Rogers Fire	16,474,035	1,620,944	-	1,422,597	69,178	3,112,719	-	1,989,585	-	218,114	2,207,699	4,069,049	(238,405)	3,830,644
Rogers Police	13,863,060	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
Russellville Fire	6,104,317	600,627	-	527,132	173,921	1,301,680	-	737,224	-	97,307	834,531	1,507,752	(860)	1,506,892
Russellville Police	5,516,899	542,829	-	476,406	49,922	1,069,157	-	666,281	-	314,932	980,673	1,362,661	(140,180)	1,222,481
Salem Police	289,718	28,507	-	25,018	4,346	57,871	-	34,990	-	24,600	59,590	71,560	(22,174)	49,386
Searcy Fire	5,020,540	493,990	-	433,543	227,783	1,155,316	-	606,335	-	82,027	688,362	1,240,062	82,395	1,322,457
Searcy Police	4,517,024	444,448	-	390,063	21,933	856,444	-	545,525	-	202,332	747,857	1,115,695	(71,056)	1,044,639
Shannon Hills Police	401,363	39,492	-	34,659	16,813	90,964	-	48,473	-	15,676	64,149	99,136	13,464	112,600
Sheridan Fire	1,333	131	-	115	3,549	3,795	-	161	-	22,178	22,339	329	(2,578)	(2,249)
Sherwood Police	8,612,360	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
Siloam Springs Fire	5,637,997	554,744	-	486,863	72,257	1,113,864	-	680,906	-	283,479	964,385	1,392,572	13,026	1,405,598

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Paid

As of and for the Year Ended December 31, 2019

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of 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	Proportion Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense
Siloam Springs Police	\$ 3,995,211	\$ 393,104	\$ -	\$ 345,002	\$ 81,036	\$ 819,142	\$ -	\$ 482,505	\$ -	\$ 263,654	\$ 746,159	\$ 986,808	\$ (24,359)	\$ 962,449
Snackover Police	706,480	69,513	-	61,007	94,600	225,120	-	85,322	-	1,837	87,159	174,499	32,954	207,453
Sparkman Police	55,855	5,496	-	4,823	31,270	41,589	-	6,746	-	-	6,746	13,796	11,222	25,018
Springdale Fire	17,538,727	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
Springdale Police	18,866,692	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
Stamps Police	183,537	18,059	-	15,849	3,741	37,649	-	22,166	-	24,658	46,824	45,333	(4,256)	41,077
Star City Police	398,622	39,222	-	34,423	14,696	88,341	-	48,142	-	2,946	51,088	98,459	11,555	110,014
Stephens Police	60,864	5,989	-	5,256	24,957	36,202	-	7,351	-	-	7,351	15,033	10,477	25,510
Strong Police	38,687	3,807	-	3,341	627	7,775	-	4,672	-	1,242	9,514	9,556	(27,882)	(18,326)
Stuttgart Fire	1,289,037	126,833	-	111,313	12,150	250,296	-	155,678	-	5,923	161,601	318,389	11,197	329,586
Stuttgart Police	1,987,313	195,539	-	171,612	37,893	405,044	-	240,010	-	864	240,874	490,862	35,244	526,106
Sulphur Police	198,603	19,541	-	17,150	43,572	80,263	-	23,985	-	32,549	56,534	49,054	15,825	64,879
Swifton Police	92,199	9,072	-	7,962	2,559	19,593	-	11,135	-	5,105	16,240	22,773	(2,988)	19,785
Texarkana Fire	7,394,336	727,557	-	638,530	96,702	1,462,789	-	893,021	-	232,436	1,125,457	1,826,384	(27,179)	1,799,205
Texarkana Police	8,593,322	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
Tontitown Area Fire	-	-	-	-	-	-	-	-	-	2	2	-	(795)	(795)
Tontitown Fire	149,137	14,674	-	12,879	56,070	83,623	-	18,011	-	3,737	21,748	36,837	16,959	53,796
Tontitown Police	784,901	77,229	-	67,779	72,507	217,515	-	94,793	-	-	94,793	193,869	14,098	207,967
Trumann Fire	505,275	49,716	-	43,633	6,456	99,805	-	61,023	-	6,186	67,209	124,802	6,972	131,774
Trumann Police	1,525,855	150,135	-	131,764	3,294	285,193	-	184,279	-	151,798	336,077	376,883	(56,435)	320,448
Tuckerman Police	270,162	26,582	-	23,330	19,996	69,908	-	32,628	-	12,561	45,189	66,729	8,393	75,122
Tyronza Police	141,174	13,891	-	12,191	2,621	28,703	-	17,050	-	22,112	39,162	34,870	(5,821)	29,049
Van Buren Fire	4,618,668	454,449	-	398,840	13,934	867,223	-	557,801	-	64,294	622,095	1,140,800	603	1,141,403
Van Buren Police	4,177,072	410,998	-	360,707	245,973	1,017,678	-	504,469	-	3,066	507,535	1,031,727	109,252	1,140,979
Vilonia Fire	163,527	16,090	-	14,121	22,636	52,847	-	19,749	-	221	19,970	40,391	14,408	54,799
Vilonia Police	934,695	91,968	-	80,715	33,045	205,728	-	112,884	-	28,891	141,775	230,868	(1,678)	229,190
Waldo Police	45,400	4,467	-	3,921	14,140	22,528	-	5,483	-	11,159	16,642	11,214	3,128	14,342
Waldron Police	775,752	76,329	-	66,989	19,633	162,951	-	93,688	-	50,964	144,652	191,609	(13,554)	178,055
Walnut Ridge Fire	519,943	51,159	-	44,899	11,507	107,565	-	62,794	-	2,144	64,938	128,425	8,444	136,869
Walnut Ridge Police	591,900	58,239	-	51,113	19,226	128,578	-	71,484	-	677	72,161	146,198	8,431	154,629
Ward Fire	84,532	8,317	-	7,300	235	15,852	-	10,209	-	21,275	31,484	20,879	(11,369)	9,510
Ward Police	730,407	71,868	-	63,074	127,674	262,616	-	88,212	-	13,095	101,307	180,409	40,943	221,352
Warren Fire	179,213	17,633	-	15,476	1,703	34,812	-	10,196	-	21,644	31,840	44,265	5,821	50,086
Weiner Police	82,745	8,142	-	7,145	6,698	21,985	-	9,993	-	4,441	14,434	20,438	10,411	30,849
West Fork Fire	187,232	18,422	-	16,168	1,304	35,894	-	22,612	-	1,714	24,326	46,246	(1,042)	45,204
West Fork Police	488,006	48,017	-	42,141	13,483	103,641	-	58,937	-	34,855	93,792	120,536	(5,779)	114,757
West Memphis Fire	6,100,354	600,238	-	526,789	3,286	1,130,313	-	736,746	-	71,616	808,362	1,506,773	(15,646)	1,491,127
West Memphis Police	9,013,547	886,878	-	778,355	144,044	1,809,277	-	1,088,575	-	57,318	1,145,893	2,226,325	14,942	2,241,267
Wheatley Police	121,191	11,924	-	10,465	32,277	54,666	-	14,636	-	1,136	15,772	29,934	11,686	41,620
White Hall Police	1,556,504	153,151	-	134,410	-	287,561	-	187,981	-	80,784	268,765	384,453	(38,172)	346,281
Wilnot Police	52,530	5,169	-	4,536	7,221	16,926	-	6,344	-	73,892	67,548	12,975	(20,947)	(7,972)
Wilson Police	132,859	13,072	-	11,473	16,405	40,950	-	16,045	-	32,170	48,215	32,816	9,943	42,759
Wynne Fire	793,096	78,036	-	68,487	22,282	168,805	-	95,783	-	23,671	119,454	195,893	459	196,352
Wynne Police	1,455,629	143,225	-	125,699	19,986	288,910	-	175,798	-	14,910	190,708	359,537	19,682	379,219
Total	\$ 772,740,914	\$ 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

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Volunteer

As of and for the Year Ended December 31, 2019

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
101-Gamaliel Fpd #5	\$ 105,757	\$ 785	\$ -	\$ 4,825	\$ 20,098	\$ 25,708	\$ 360	\$ 10,691	\$ -	\$ 2,287	\$ 13,338	\$ 21,534	\$ 22,681	\$ 44,215
Alexander Volunteer Fire	12,002	89	-	548	8,558	9,195	41	1,213	-	-	1,254	2,444	2,933	5,377
Alexander Volunteer Police	45,036	334	-	2,055	31,981	34,370	153	4,553	-	-	4,706	9,170	11,004	20,174
Allison Sylamore Volunteer Fire	29,966	222	-	1,367	20,976	22,565	102	3,029	-	-	3,131	6,102	7,321	13,423
Alma Volunteer Fire	135,534	1,006	-	6,183	10,281	17,470	461	13,701	-	10,386	24,548	27,597	(2,205)	25,392
Alpena Volunteer Fire	6,048	45	-	276	4,416	4,737	21	611	-	-	632	1,232	1,478	2,710
Alzheimer Volunteer Fire	16,750	124	-	764	-	888	57	1,693	-	1,140	2,890	3,410	(1,428)	1,982
Alzheimer Volunteer Police	5,071	38	-	231	3,634	3,903	17	513	-	-	530	1,032	1,240	2,272
Altus Volunteer Fire	79,095	587	-	3,608	5,555	9,750	269	7,996	-	1,044	9,309	16,105	11,780	27,885
Altus Volunteer Police	323	2	-	15	2,924	2,941	1	33	-	12,109	12,143	66	(667)	(601)
Amity Volunteer Fire	89,331	663	-	4,075	-	4,738	304	9,031	-	6,268	15,603	18,189	(3,865)	14,324
Amity Volunteer Police	5,583	41	-	255	-	296	19	564	-	125	708	1,137	(64)	1,073
Antioch Volunteer Fire	63,599	472	-	2,901	-	3,373	217	6,429	-	41,405	48,051	12,950	(16,380)	(3,430)
Appleton Rural Volunteer Fire	77,699	577	-	3,545	1,825	5,947	265	7,855	-	17,558	25,678	15,821	(2,308)	13,513
Arch Street Fpd #16	82,589	613	-	3,768	21,150	25,531	281	8,349	-	16,969	25,599	16,816	(7,931)	8,885
Arkadelphia Volunteer Fire	56,203	417	-	2,564	-	2,981	191	5,682	-	20,786	26,659	11,444	(7,583)	3,861
Arkansas City Volunteer Fire	45,367	337	-	2,070	1,366	3,773	154	4,586	-	12,584	17,324	9,237	(2,187)	7,050
Ash Flat Volunteer Fire	83,007	616	-	3,787	6,871	11,274	283	8,391	-	16,502	25,176	16,901	(4,530)	12,371
Ash Flat Volunteer Police	39,035	290	-	1,781	7,376	9,447	133	3,946	-	2,379	6,458	7,948	1,802	9,750
Ashdown Volunteer Fire	112,224	833	-	5,120	-	5,953	382	11,345	-	6,603	18,330	22,850	(4,089)	18,761
Ashdown Volunteer Police	33,736	250	-	1,539	9,512	11,301	115	3,410	-	1,689	5,214	6,869	(598)	6,271
Atkins Volunteer Fire	138,649	1,029	-	6,325	4,840	12,194	472	14,016	-	-	14,488	28,231	102	28,333
Atkins Volunteer Police	16,750	124	-	764	4,189	5,077	57	1,693	-	4,266	6,016	3,410	3,502	6,912
Augusta Volunteer Fire	117,247	870	-	5,349	3,368	9,587	399	11,853	-	6,704	18,956	23,873	(2,077)	21,796
Augusta Volunteer Police	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Austin Volunteer Fire	104,125	773	-	4,750	24,489	30,012	355	10,526	-	156	11,037	21,201	12,568	33,769
Avoca Volunteer Fire	87,375	649	-	3,986	3,379	8,014	298	8,833	-	1,896	11,027	17,791	(8,145)	9,646
Bald Knob Volunteer Fire	117,247	870	-	5,349	1,517	7,736	399	11,853	-	4,541	16,793	23,873	(2,783)	21,090
Bald Knob Volunteer Police	-	-	-	-	-	-	-	-	-	13,430	13,430	-	(4,733)	(4,733)
Barling Volunteer Fire	91,468	679	-	4,173	12,187	17,039	311	9,247	-	8,101	17,659	18,624	4,183	22,807
Barling Volunteer Police	35,084	260	-	1,601	13,426	15,287	119	3,547	-	-	3,666	7,144	4,639	11,783
Barton-Lexa Fire Department, Inc.	260,407	1,933	-	11,880	2,932	16,745	887	26,325	-	8,141	35,353	53,022	(7,502)	45,520
Batesville Volunteer Fire	82,305	611	-	3,755	5,935	10,301	280	8,320	-	2,315	10,915	16,758	(749)	16,009
Batesville Volunteer Police	84,308	626	-	3,846	19,571	24,043	287	8,523	-	-	8,810	17,166	17,624	34,790
Bauxite Volunteer Fire	56,108	416	-	2,560	40,187	43,163	191	5,672	-	-	5,863	11,424	13,711	25,135
Bauxite Volunteer Police	22,940	170	-	1,047	6,132	7,349	78	2,319	-	8,152	10,549	4,671	4,409	9,080
Bay Village Volunteer Fire	11,166	83	-	509	-	592	38	1,129	-	249	1,416	2,274	(161)	2,113
Bay Volunteer Fire	121,852	904	-	5,559	2,947	9,410	415	12,318	-	278	13,011	24,811	(653)	24,158
Bay Volunteer Police	16,986	126	-	775	6,076	6,977	58	1,717	-	2	1,777	3,459	2,714	6,173
Bdr Fd#1	285,768	2,121	-	13,037	3,789	18,947	973	28,889	-	15,563	45,425	58,186	3,342	61,528
Bearden Volunteer Fire	40,667	302	-	1,855	4,087	6,244	138	4,111	-	7,572	11,821	8,280	(91)	8,189
Beaver Lake Volunteer Fire	111,616	828	-	5,092	16,861	22,781	380	11,283	-	10,662	22,325	22,727	5,866	28,593
Beaverfork Volunteer Fire	62,022	460	-	2,829	-	3,289	211	6,270	-	15,272	21,753	12,629	(7,762)	4,867
Bee Branch Volunteer Fire	55,643	413	-	2,538	8,359	11,310	189	5,625	-	1,821	7,635	11,397	11,897	23,227
Beebe Volunteer Fire	128,603	954	-	5,867	14,083	20,904	438	13,001	-	10,327	23,766	26,185	3,653	29,838
Bella Vista Volunteer Fire	-	-	-	-	-	-	-	-	-	10,509	10,509	-	(6,904)	(6,904)

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Volunteer

As of and for the Year Ended December 31, 2019

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Belleville Volunteer Fire	\$ 77,889	\$ 578	\$ -	\$ 3,553	\$ 6,404	\$ 10,535	\$ 265	\$ 7,874	\$ -	\$ 5,613	\$ 13,752	\$ 15,859	\$ 3,079	\$ 18,938
Benton Volunteer Police	1,072	8	-	49	664	721	4	108	-	1,557	1,669	218	(2,148)	(1,930)
Bentonville Volunteer Fire	7,216	54	-	329	1,101	1,484	25	729	-	4,596	5,350	1,469	(9,673)	(8,204)
Bentonville Volunteer Police	11,166	83	-	509	7,795	8,387	38	1,129	-	-	1,167	2,274	2,704	4,978
Bergman Volunteer Fire Association	44,295	329	-	2,021	-	2,350	151	4,478	-	19,264	23,893	9,019	(9,309)	(290)
Berryville Volunteer Fire	78,630	584	-	3,587	1,346	5,517	268	7,949	-	13,692	21,909	16,010	(4,922)	11,088
Berryville Volunteer Police	5,583	41	-	255	2,125	2,421	19	564	-	2,643	3,226	1,137	(3,207)	(2,070)
Bethel Heights Volunteer Fire	56,203	417	-	2,564	2,865	5,846	191	5,682	-	8,994	14,867	11,444	2,768	14,212
Bethel Heights Volunteer Police	5,954	44	-	272	-	316	20	602	-	5,389	6,011	1,212	(4,578)	(3,366)
Bethesda Area Volunteer Fire	89,284	663	-	4,073	7,548	12,284	304	9,026	-	-	9,330	18,179	15,132	33,311
Big Creek Volunteer Fire	67,558	501	-	3,082	-	3,583	230	6,830	-	6,442	13,502	13,756	(6,077)	7,679
Bigelow Volunteer Fire	38,893	289	-	1,774	-	2,063	132	3,932	-	3,126	7,190	7,919	(1,913)	6,006
Bigger-Reyno Volunteer Fire	99,890	741	-	4,557	13,780	19,078	340	10,098	-	4,381	14,819	20,339	6,650	26,989
Biscoe Volunteer Fire	28,381	211	-	1,295	-	1,506	97	2,869	-	4,380	7,346	5,779	(2,482)	3,297
Bismarck Fire Pro Association	56,810	422	-	2,592	3,406	6,420	193	5,743	-	5,644	11,580	11,567	(1,542)	10,025
Black Rock Volunteer Police	5,583	41	-	255	2	298	19	564	-	144	727	1,137	(64)	1,073
Blytheville Volunteer Police	-	-	-	-	-	-	-	-	-	-	-	-	(921)	(921)
Bonanza Volunteer Fire	107,248	796	-	4,893	21,864	27,553	365	10,842	-	-	11,207	21,837	20,795	42,632
Bono Fid Volunteer Fire	124,131	921	-	5,663	7,037	13,621	423	12,549	-	9,755	22,727	25,275	(2,437)	22,838
Bono Volunteer Police	21,402	159	-	976	4,025	5,160	73	2,164	-	2,651	4,888	4,358	1,552	5,910
Booneville Volunteer Fire	61,975	460	-	2,827	-	3,287	211	6,265	-	4,731	11,207	12,619	(5,423)	7,196
Boston Mountain Volunteer Fire	117,988	876	-	5,383	1,948	8,207	402	11,928	-	4,793	17,123	24,024	4,479	28,503
Bradford Volunteer Fire	105,757	785	-	4,825	-	5,610	360	10,691	-	10,827	21,878	21,534	(4,976)	16,558
Bradford Volunteer Police	11,214	83	-	512	8,547	9,142	38	1,134	-	3,851	5,023	2,283	1,813	4,096
Bradley County Rural Volunteer Fire	56,250	417	-	2,566	17,867	20,850	192	5,686	-	609	6,487	11,453	13,280	24,733
Bradley Volunteer Fire	50,249	373	-	2,292	11,670	14,335	171	5,080	-	-	5,251	10,231	4,956	15,187
Bradley Volunteer Police	16,560	123	-	755	5,854	6,732	56	1,674	-	980	2,710	3,372	3,588	6,960
Brinkley Volunteer Fire	57,370	426	-	2,617	210	3,253	195	5,800	-	2,766	8,761	11,681	(3,635)	8,046
Brinkley Volunteer Police	11,166	83	-	509	-	592	38	1,129	-	249	1,416	2,274	(129)	2,145
Brookland Fire Protection District	161,723	1,200	-	7,378	20,361	28,939	551	16,349	-	1,708	18,608	32,929	10,238	43,167
Brookland Volunteer Police	16,702	124	-	762	4,764	5,650	57	1,688	-	7,912	9,657	3,401	3,369	6,770
Bruno Fire Protection District	99,803	741	-	4,553	-	5,294	340	10,089	-	7,476	17,905	20,321	(2,041)	18,280
Bryant Volunteer Fire	-	-	-	-	-	-	-	-	-	-	-	-	(836)	(836)
Bryant Volunteer Police	39,690	295	-	1,811	677	2,783	135	4,012	-	321	4,468	8,081	1,786	9,867
Buena Vista Volunteer Fire	22,333	166	-	1,019	-	1,185	76	2,258	-	2,613	4,947	4,547	(1,674)	2,873
Buford Volunteer Fire	109,061	809	-	4,975	169	5,953	371	11,025	-	24,171	35,567	22,206	(7,020)	15,186
Bull Shoals Volunteer Fire	83,748	622	-	3,821	10,820	15,263	285	8,466	-	8,664	17,415	17,052	(2,328)	14,724
Bull Shoals Volunteer Police	11,166	83	-	509	3,564	4,156	38	1,129	-	1,930	3,097	2,274	(125)	2,149
Burnt Ridge Volunteer Fire	50,154	372	-	2,288	6,711	9,371	171	5,070	-	3,741	8,982	10,212	(1,673)	8,539
Butterfield Volunteer Fire	156,377	1,161	-	7,134	9,202	17,497	532	15,808	-	4,709	21,049	31,840	(4,780)	27,060
Cabot Volunteer Fire	44,437	330	-	2,027	1,432	3,789	151	4,492	-	5,000	9,643	9,048	(1,368)	7,680
Caddo Valley Volunteer Fire	84,260	625	-	3,844	7,554	12,023	287	8,518	-	1,153	9,958	17,157	5,900	23,057
Caddo Valley Volunteer Police	61,833	459	-	2,821	23,890	27,170	211	6,251	-	1,971	8,433	12,590	12,414	25,004
Cairo Volunteer Fire	29,824	221	-	1,361	-	1,582	102	3,015	-	9,430	12,547	6,073	(5,515)	558
Caldwell Volunteer Fire	119,991	891	-	5,474	9,895	16,260	409	12,130	-	-	12,539	24,432	10,144	34,576
Calico Rock Volunteer Fire	101,010	750	-	4,608	-	5,358	344	10,211	-	13,819	24,374	20,567	(13,380)	7,187

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Volunteer

As of and for the Year Ended December 31, 2019

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Calion Volunteer Fire	\$ 84,024	\$ 624	\$ -	\$ 3,833	\$ 3,316	\$ 7,773	\$ 286	\$ 8,494	\$ -	\$ 87	\$ 8,867	\$ 17,108	\$ (5,413)	\$ 11,695
Calvert Township Volunteer Fire	55,367	411	-	2,526	2,637	5,574	189	5,597	-	3,017	8,803	11,273	(3,020)	8,253
Camden Volunteer Fire	22,333	166	-	1,019	-	1,185	76	2,258	-	3,371	5,705	4,547	(2,954)	1,593
Cammack Village Volunteer Police	16,750	124	-	764	-	888	57	1,693	-	6,776	8,526	3,410	(3,031)	379
Camp Volunteer Fire	56,203	417	-	2,564	1,515	4,496	191	5,682	-	10,315	16,188	11,444	(2,311)	9,133
Cane Creek Volunteer Fire	61,415	456	-	2,802	1,170	4,428	209	6,209	-	7,296	13,714	12,505	(2,687)	9,818
Capps-Batavia Volunteer Fire	101,333	752	-	4,623	8,454	13,829	345	10,244	-	1,336	11,925	20,633	5,547	26,180
Caraway Volunteer Fire	94,220	699	-	4,298	-	4,997	321	9,525	-	2,587	12,433	19,185	(4,067)	15,118
Carlisle Volunteer Fire	122,736	911	-	5,599	7,915	14,425	418	12,408	-	15,978	28,804	24,991	4,939	29,930
Carthage Volunteer Fire	16,750	124	-	764	-	888	57	1,693	-	7,793	9,543	3,410	(6,632)	(3,222)
Cash Volunteer Fire	22,333	166	-	1,019	-	1,185	76	2,258	-	8,888	11,222	4,547	(5,918)	(1,371)
Cave City Volunteer Fire	144,185	1,070	-	6,578	1,081	8,729	491	14,576	-	7,428	22,495	29,358	(4,380)	24,978
Cave City Volunteer Police	23,500	174	-	1,072	16,221	17,467	80	2,376	-	-	2,456	4,785	5,741	10,526
Cave Springs Volunteer Fire	118,178	877	-	5,391	5,025	11,293	402	11,947	-	9,832	22,181	24,063	(1,955)	22,108
Cave Springs Volunteer Police	22,475	167	-	1,025	-	1,192	77	2,272	-	8,190	10,539	4,576	(6,512)	(1,936)
Center Grove Volunteer Fire	46,479	345	-	2,120	4,083	6,548	158	4,699	-	32,164	37,021	9,464	(4,705)	4,759
Center Volunteer Fire	44,437	330	-	2,027	-	2,357	151	4,492	-	5,236	9,879	9,048	(2,574)	6,474
Centerton Volunteer Fire	55,603	413	-	2,537	-	2,950	189	5,621	-	27,600	33,410	11,322	(28,680)	(17,358)
Centerton Volunteer Police	28,011	208	-	1,278	10,309	11,795	95	2,832	-	-	2,927	5,703	6,115	11,818
Central City Volunteer Fire	6,143	46	-	280	317	643	21	621	-	33	675	1,251	73	1,324
Central City Volunteer Police	189	1	-	9	138	148	1	19	-	-	20	39	46	85
Chambersville Volunteer Fire	33,499	249	-	1,528	-	1,777	114	3,386	-	1,549	5,049	6,821	(801)	6,020
Charleston Volunteer Fire	84,536	627	-	3,857	-	4,484	288	8,546	-	1,522	10,356	17,213	(3,525)	13,688
Charlotte Volunteer Fire	50,391	374	-	2,299	1,385	4,058	172	5,094	-	13,279	18,545	10,260	(1,452)	8,808
Cherokee Village Volunteer Fire	1,861	14	-	85	1,256	1,355	6	188	-	-	194	379	454	833
Cherokee Village Volunteer Police	38,940	289	-	1,776	4,917	6,982	133	3,937	-	1,809	5,879	7,929	4,113	12,042
Cherry Hill Volunteer Fire	55,832	414	-	2,547	9,043	12,004	190	5,644	-	2,617	8,451	11,368	(180)	11,188
Cherry Valley Volunteer Fire	39,082	290	-	1,783	5,912	7,985	133	3,951	-	9,611	13,695	7,958	(315)	7,643
Cherry Valley Volunteer Police	465	3	-	21	340	364	2	47	-	52	101	95	(776)	(681)
Chidester Volunteer Fire	62,156	461	-	2,836	-	3,297	212	6,283	-	854	7,349	12,656	(635)	12,021
Chimes Volunteer Fire	77,699	577	-	3,545	1,966	6,088	265	7,855	-	3,506	11,626	15,821	(5,699)	10,122
Choctaw Volunteer Fire	111,057	824	-	5,066	2,493	8,383	378	11,227	-	4,449	16,054	22,613	(3,942)	18,671
Cincinnati Volunteer Fire	61,833	459	-	2,821	4,529	7,809	211	6,251	-	698	7,160	12,590	2,567	15,157
Clarendon Volunteer Fire	64,112	476	-	2,925	1,538	4,939	218	6,481	-	14,243	20,942	13,054	(9,734)	3,320
Clarksville Volunteer Fire	119,849	890	-	5,468	-	6,358	408	12,116	-	9,846	22,370	24,403	(6,209)	18,194
Clarksville Volunteer Police	-	-	-	-	1,891	1,891	-	-	-	-	3,854	-	(15)	(15)
Clinton Volunteer Fire	134,138	996	-	6,119	-	7,115	457	13,560	-	5,866	19,883	27,312	(4,093)	23,219
Coal Hill Volunteer Fire	55,832	414	-	2,547	-	2,961	190	5,644	-	11,654	17,488	11,368	(723)	10,645
Coal Hill Volunteer Police	5,583	41	-	255	3,033	3,329	19	564	-	10,389	10,972	1,137	644	1,781
Collegeville Volunteer Fire	124,644	925	-	5,686	2,538	9,149	424	12,600	-	10,575	23,599	25,379	15,097	40,476
Colt Volunteer Fire	37,079	275	-	1,692	2,066	4,033	126	3,748	-	6,471	10,345	7,550	(4,650)	2,900
Compton Volunteer Fire Assoc	61,226	454	-	2,793	-	3,247	208	6,189	-	5,664	12,061	12,466	(1,344)	11,122
Conway County Volunteer Fire	907,265	6,741	-	41,385	-	48,126	3,095	91,720	-	120,536	215,531	184,731	(82,863)	101,868
Cootemecook Volunteer Fire	61,320	455	-	2,797	-	3,252	209	6,199	-	2,232	8,640	12,486	(1,979)	10,507
Cord Volunteer Fire	110,126	817	-	5,024	4,553	10,394	375	11,133	-	2,984	14,492	22,423	4,713	27,136
Coming Volunteer Fire	110,315	819	-	5,033	2,650	8,502	376	11,152	-	3,435	14,963	22,462	2,760	25,222

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Volunteer

As of and for the Year Ended December 31, 2019

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Cotter Volunteer Fire	\$ 30,337	\$ 225	\$ -	\$ 1,384	\$ 4,634	\$ 6,243	\$ 103	\$ 3,067	\$ -	\$ 31,548	\$ 34,718	\$ 6,177	\$ (8,643)	\$ (2,466)
Cotter Volunteer Police	5,583	41	-	255	5	301	19	564	-	108	691	1,137	(54)	1,083
Cotter/Gassville Rural Volunteer Fire	50,525	375	-	2,305	6,561	9,241	172	5,108	-	1,746	7,026	10,288	19	10,307
Cotton Plant Volunteer Fire	16,750	124	-	764	-	888	57	1,693	-	6,671	8,421	3,410	(5,329)	(1,919)
Cotton Plant Volunteer Police	237	2	-	11	173	186	1	24	-	814	839	48	(1,198)	(1,150)
Cottonwood Rural Fire Assoc	77,699	577	-	3,545	2,743	6,865	265	7,855	-	14,943	23,063	15,821	(8,297)	7,524
County Line Volunteer Fire Ass	78,441	582	-	3,578	-	4,160	267	7,930	-	5,369	13,566	15,972	(6,524)	9,448
Cove Rural Volunteer Fire	56,297	418	-	2,568	-	2,986	192	5,691	-	16,114	21,997	11,463	(11,733)	(270)
Crawfordsville Volunteer Fire	55,556	412	-	2,534	3,019	5,965	189	5,616	-	33,215	39,020	11,312	(8,026)	3,286
Crossett Volunteer Fire	11,166	83	-	509	-	592	38	1,129	-	249	1,416	2,274	1,588	3,862
Crossett Volunteer Police	10,938	81	-	499	-	580	37	1,106	-	431	1,574	2,227	1,486	3,713
Crow Mountain Fire Protection District	113,336	841	-	5,170	849	6,860	386	11,457	-	28,072	39,915	23,077	(17,816)	5,261
Crystal Fire Protection District	100,127	743	-	4,568	2,010	7,321	341	10,122	-	10,294	20,757	20,387	(6,473)	13,914
Curtis Rural Volunteer Fire	16,426	122	-	749	-	871	56	1,661	-	13,066	14,783	3,345	(8,243)	(4,898)
Dalton Volunteer Fire	78,165	580	-	3,566	4,261	8,407	266	7,902	-	5,307	13,475	15,915	852	16,767
Damascus Volunteer Fire	45,131	335	-	2,059	680	3,074	154	4,562	-	615	5,331	9,189	1,711	10,900
Danville Volunteer Fire	106,128	788	-	4,842	2,289	7,919	361	10,729	-	6,624	17,714	21,609	(1,734)	19,875
Dardanelle Volunteer Fire	89,891	667	-	4,101	-	4,768	306	9,087	-	11,716	21,109	18,303	(5,178)	13,125
Dardanelle Volunteer Police	2,326	17	-	106	1,699	1,822	8	235	-	-	243	474	568	1,042
De Queen Volunteer Fire	116,592	865	-	5,319	-	6,184	397	11,787	-	6,558	18,742	23,740	(5,438)	18,302
Deann Volunteer Fire	34,059	253	-	1,554	231	2,038	116	3,443	-	8,074	11,633	6,935	(5,541)	1,394
Decatur Volunteer Fire	56,068	416	-	2,558	1,135	4,109	191	5,668	-	13,167	19,026	11,416	(6,076)	5,340
Decatur Volunteer Police	39,082	290	-	1,783	19,736	21,809	133	3,951	-	-	4,084	7,958	9,476	17,434
Deer Volunteer Fire	44,618	331	-	2,035	-	2,366	152	4,511	-	4,060	8,723	9,085	(4,091)	4,994
Delaware Volunteer Fire	100,497	746	-	4,585	-	5,331	342	10,159	-	9,292	19,793	20,463	12,412	32,875
Demott Volunteer Fire	100,221	744	-	4,572	15,128	20,444	341	10,132	-	7,600	18,073	20,406	2,488	22,894
Des Arc Volunteer Fire	89,844	667	-	4,099	-	4,766	306	9,082	-	7,524	16,912	18,293	(3,052)	15,241
Des Arc Volunteer Police	33,499	249	-	1,528	23,265	25,042	114	3,386	-	3,500	6,821	8,184	8,184	15,005
Desha Volunteer Fire	73,607	546	-	3,358	1,577	5,481	251	7,441	-	9,133	16,825	14,987	(2,653)	12,334
Devals Bluff Volunteer Fire	61,928	460	-	2,825	20,742	24,027	211	6,260	-	19,409	25,880	12,609	2,126	14,735
Devals Bluff Volunteer Police	5,071	38	-	231	3,396	3,665	17	513	-	-	530	1,032	1,239	2,271
Dewitt Volunteer Fire	100,497	746	-	4,585	2,557	7,888	342	10,159	-	1,403	11,904	20,463	829	21,292
Diaz Volunteer Fire	82,770	614	-	3,776	16,008	20,398	282	8,367	-	1,115	9,764	16,853	5,334	22,187
Diaz Volunteer Police	16,750	124	-	764	1,897	2,785	57	1,693	-	4,373	6,123	3,410	1,520	4,930
Dierks Volunteer Police	11,908	88	-	543	4,389	5,020	41	1,204	-	2,034	3,279	2,425	940	3,365
District 7 Crawford Co. Volunt	67,653	502	-	3,086	3,569	7,157	230	6,839	-	12,822	19,891	13,775	(5,468)	8,307
Dodd Mountain Volunteer Fire	61,139	454	-	2,789	-	3,243	208	6,181	-	9,636	16,025	12,449	(12,913)	(464)
Dover Volunteer Fire	79,237	588	-	3,615	661	4,864	270	8,010	-	9,159	17,439	16,134	(3,277)	12,857
Dover Volunteer Police	21,591	160	-	985	4,340	5,485	74	2,183	-	1,881	4,138	4,396	1,085	5,481
Dumas Volunteer Fire	99,938	742	-	4,559	507	5,808	340	10,103	-	6,120	16,563	20,349	(3,105)	17,244
Dyess Volunteer Fire	40,849	303	-	1,864	4,748	6,915	139	4,129	-	2,323	6,591	8,317	(55)	8,262
Earle Volunteer Fire	70,996	527	-	3,239	899	4,665	242	7,177	-	14,196	21,615	14,456	(7,181)	7,275
East Camden Volunteer Fire	72,164	536	-	3,292	1,910	5,738	246	7,295	-	4,864	12,405	14,693	(4,505)	10,188
East End Fire Protection District	127,159	944	-	5,801	19,942	26,687	433	12,855	-	5,203	18,491	25,891	(1,577)	24,314
East Pulaski County Volunteer Fire	28,618	212	-	1,306	19,666	21,184	97	2,893	-	-	2,990	5,827	6,991	12,818
El Dorado Volunteer Police	-	-	-	-	-	-	-	-	-	4,030	4,030	-	(1,428)	(1,428)

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Volunteer

As of and for the Year Ended December 31, 2019

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Elaine Volunteer Fire	\$ 84,868	\$ 630	\$ -	\$ 3,872	\$ 4,385	\$ 8,887	\$ 289	\$ 8,579	\$ -	\$ 4,685	\$ 13,553	\$ 17,280	\$ 1,066	\$ 18,346
Elkins Volunteer Fire	115,575	858	-	5,273	-	6,131	394	11,684	-	23,484	35,562	23,533	(10,123)	13,410
Elkins Volunteer Police	16,474	122	-	752	1,928	2,802	56	1,665	-	475	2,196	3,354	1,146	4,500
Elm Springs Volunteer Police	51,834	385	-	2,365	4,463	7,213	176	5,240	-	3,694	9,110	10,554	2,454	13,008
Emmet Volunteer Fire	44,666	332	-	2,038	6,685	9,055	152	4,515	-	4,916	9,583	9,094	(1,971)	7,123
Emp Rural Fire Association	99,843	741	-	4,555	-	5,296	340	10,093	-	7,158	17,591	20,329	(1,361)	18,968
England Volunteer Fire	92,028	683	-	4,198	-	4,881	313	9,303	-	10,514	20,130	18,738	(9,416)	9,322
Etowah Volunteer Fire	60,997	453	-	2,783	-	3,236	208	6,166	-	3,302	9,676	12,420	(4,223)	8,197
Eudora Volunteer Fire	78,165	580	-	3,566	6,324	10,470	266	7,902	-	2,114	10,282	15,915	587	16,502
Eureka Springs Volunteer Fire	106,822	793	-	4,873	-	5,666	364	10,799	-	1,907	13,070	21,750	(1,735)	20,015
Eureka Springs Volunteer Police	45,691	339	-	2,084	11,806	14,229	156	4,619	-	4,775	9,303	9,303	7,962	17,265
Evansville Volunteer Fire	55,414	411	-	2,528	-	2,939	189	5,602	-	23,099	28,890	11,283	(9,701)	1,582
Evening Shade Volunteer Fire	50,809	377	-	2,318	13,363	16,058	173	5,136	-	1,484	6,793	10,345	6,884	17,229
Faircrest Volunteer Fire	90,214	670	-	4,116	6,714	11,500	307	9,120	-	2,164	11,591	18,369	(3,608)	14,761
Fairfield Bay Volunteer Fire	161,865	1,201	-	7,384	2,011	10,596	551	16,363	-	2,462	19,376	32,958	1,223	34,181
Fairview Fire Protection District Volunteer Fire	67,369	500	-	3,073	3,875	7,448	229	6,810	-	4,877	11,916	13,717	743	14,460
Fairview Rural Fire District	44,666	332	-	2,038	2,995	5,365	152	4,515	-	15,666	20,333	9,094	(5,805)	3,289
Famington Volunteer Fire	117,807	874	-	5,374	-	6,248	401	11,909	-	10,488	22,798	23,987	(4,607)	19,380
Famington Volunteer Police	28,523	212	-	1,301	11,239	12,752	97	2,883	-	4,077	7,057	5,808	6,755	12,563
Fifty Six Volunteer Fire	44,390	329	-	2,025	31,732	34,086	151	4,487	-	4,638	9,038	10,847	10,847	19,885
Fire District #6 Crawford Co	49,318	366	-	2,250	1,997	4,613	168	4,986	-	5,670	10,824	10,042	1,838	11,880
Fisher Volunteer Fire	72,723	540	-	3,318	13,276	17,134	248	7,352	-	151	7,751	14,807	3,144	17,951
Flippin Volunteer Fire	77,794	577	-	3,549	5,823	9,949	265	7,864	-	9,895	18,024	15,840	2,130	17,970
Flippin Volunteer Police	21,308	158	-	972	-	1,130	73	2,154	-	7,467	9,694	4,339	(3,314)	1,025
Floral Volunteer Fire	24,005	178	-	1,095	-	1,273	82	2,427	-	4,197	6,706	4,888	(2,529)	2,359
Fordyce Volunteer Fire	44,666	332	-	2,038	1,589	3,959	152	4,515	-	5,404	10,071	9,094	(2,717)	6,377
Foreman Volunteer Fire	72,905	541	-	3,326	-	3,867	248	7,370	-	7,538	15,156	14,844	(5,913)	8,931
Forest City Volunteer Fire	33,594	249	-	1,533	-	1,782	114	3,396	-	2,748	6,258	6,840	(1,779)	5,061
Forest City Volunteer Police	27,963	208	-	1,276	5,945	7,429	95	2,827	-	4,978	7,900	5,694	1,266	6,960
Fort Smith Volunteer Police	10,748	80	-	490	-	570	37	1,087	-	3,400	4,524	2,189	(2,884)	(695)
Fox Volunteer Fire	83,235	618	-	3,797	2,003	6,418	283	8,414	-	4,502	13,199	16,948	(2,499)	14,449
Frenchport Volunteer Fire	77,699	577	-	3,545	11,172	15,294	265	7,855	-	6,707	14,827	15,821	8,881	24,702
Gallatin Volunteer Fire	50,856	377	-	2,320	5,088	7,785	173	5,141	-	18,776	24,090	10,355	(2,034)	8,321
Garland Volunteer Fire	33,499	249	-	1,528	-	1,777	114	3,386	-	744	4,244	6,821	(387)	6,434
Garnett Volunteer Fire	79,237	588	-	3,615	56,426	60,629	270	8,010	-	-	8,280	16,134	19,361	35,495
Gassville Volunteer Fire	89,142	662	-	4,067	2,201	6,930	304	9,011	-	5,453	14,768	18,150	(706)	17,444
Gassville Volunteer Police	16,986	126	-	775	5,161	6,062	58	1,717	-	1,962	3,737	3,459	1,478	4,937
Gentry Volunteer Fire	138,421	1,027	-	6,315	3,442	10,784	471	13,993	-	12,141	26,605	28,184	(4,055)	24,129
Gentry Volunteer Police	6,656	49	-	304	5,978	6,331	23	673	-	16,539	17,235	1,355	(4,381)	(3,026)
Gillett Volunteer Fire	50,714	376	-	2,314	1,347	4,037	173	5,127	-	619	5,919	10,326	1,089	11,415
Gillham Volunteer Fire	50,249	373	-	2,292	35,018	37,683	171	5,080	-	-	5,251	10,231	12,277	22,508
Glenwood Volunteer Fire	99,196	736	-	4,525	9,589	14,850	338	10,028	-	4,052	14,418	20,198	(939)	19,259
Glenwood Volunteer Police	38,104	283	-	1,738	11,587	13,608	130	3,852	-	16,874	20,856	7,759	2,962	10,721
Goshen Fire Dist. Assoc	108,967	809	-	4,971	11,495	17,275	371	11,016	-	18,208	29,595	22,187	(4,150)	18,037
Goshen Volunteer Police	23,121	172	-	1,055	16,743	17,970	79	2,337	-	2,074	4,490	4,708	4,222	8,930
Gosnell Volunteer Fire	122,783	911	-	5,601	-	6,512	418	12,412	-	22,635	35,465	25,000	(6,283)	18,717

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Volunteer

As of and for the Year Ended December 31, 2019

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense		
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Gould Volunteer Fire	\$ 72,581	\$ 539	\$ -	\$ 3,311	\$ 534	\$ 4,384	\$ 247	\$ 7,337	\$ -	\$ 1,389	\$ 8,973	\$ 14,779	\$ 3,765	\$ 18,544
Grady Volunteer Fire	99,938	742	-	4,559	5,164	10,465	340	10,103	-	2,026	12,469	20,349	(5,021)	15,328
Gravel Ridge Fire Protection Dist.	117,247	870	-	5,349	299	6,518	399	11,853	-	12,382	24,634	23,873	(2,629)	21,244
Gravette Volunteer Fire	175,311	1,301	-	7,998	37,926	47,225	597	17,722	-	5,118	23,437	35,696	12,938	48,634
Gravette Volunteer Police	10,843	80	-	495	3,541	4,116	37	1,096	-	1,995	3,128	2,208	1,508	3,716
Grayson Fire Assoc	27,687	205	-	1,263	-	1,468	94	2,799	-	7,051	9,944	5,637	(4,618)	1,019
Green Forest Volunteer Fire	85,380	634	-	3,895	2,120	6,649	291	8,631	-	654	9,576	17,385	1,294	18,679
Green Forest Volunteer Police	-	-	-	-	80	80	-	-	-	203	203	-	(870)	(870)
Greenbrier Volunteer Fire	111,900	831	-	5,105	6,848	12,784	381	11,312	-	21,349	33,042	22,784	(5,780)	17,004
Greenland Volunteer Police	5,583	41	-	255	-	296	19	564	-	125	708	1,137	(64)	1,073
Greenwood Rural Volunteer Fire	106,640	791	-	4,865	17,065	22,721	363	10,780	-	26,268	37,411	21,713	(282)	21,431
Greenwood Volunteer Fire (747134)	170,847	1,268	-	7,794	824	9,886	582	17,271	-	10,507	28,360	34,787	(4,322)	30,465
Greenwood Volunteer Fire (747139)	78,228	581	-	3,569	35,703	39,853	266	7,908	-	8,174	15,928	19,059	19,059	34,987
Greenwood Volunteer Police	-	-	-	-	-	-	-	-	-	2,106	2,106	-	(1,416)	(1,416)
Greens Ferry Volunteer Fire	133,997	995	-	6,113	1,149	8,257	456	13,546	-	6,669	20,671	27,283	(6,593)	20,690
Grover Township Volunteer Fire	84,773	629	-	3,867	2,870	7,366	289	8,570	-	4,924	13,783	17,261	153	17,414
Grubbs Volunteer Fire	100,450	746	-	4,583	13,935	19,264	342	10,155	-	118	10,615	20,453	3,159	23,612
Gum Springs Volunteer Fire	88,818	659	-	4,052	6,121	10,832	302	8,979	-	149	9,430	18,085	3,126	21,211
Gardon Volunteer Fire	68,859	511	-	3,141	-	3,652	234	6,961	-	7,301	14,496	14,021	(1,694)	12,327
Guy Community Volunteer Fire	67,558	501	-	3,082	20,793	24,376	230	6,830	-	855	7,915	13,756	2,360	16,116
Hackett Volunteer Fire	117,712	874	-	5,370	13,123	19,367	401	11,900	-	-	12,301	23,968	9,292	33,260
Hackett Volunteer Police	5,954	44	-	272	179	495	20	602	-	33	655	1,212	19	1,231
Hagarville Rfd #3	83,283	618	-	3,799	-	4,417	284	8,419	-	6,314	15,017	16,957	(2,986)	13,971
Halley Volunteer Fire	50,438	374	-	2,301	5,568	8,243	172	5,099	-	5,166	10,437	10,270	2,771	13,041
Hamburg Volunteer Fire	114,037	846	-	5,202	1,160	7,208	388	11,528	-	4,569	16,485	23,220	(1,545)	21,675
Hampton Volunteer Fire	55,927	415	-	2,551	339	3,305	190	5,654	-	23,865	29,709	11,387	(10,600)	787
Hampton Volunteer Police	-	-	-	-	1	1	-	-	-	2,099	2,099	-	(486)	(486)
Hand Cove Fire Prot District	106,357	789	-	4,852	10,552	16,193	362	10,752	-	8,485	19,599	21,656	(1,576)	20,080
Hardin Volunteer Fire	27,545	204	-	1,257	5,872	7,333	94	2,785	-	4,131	7,010	5,609	(459)	5,150
Hardy Volunteer Fire	88,495	657	-	4,037	28,933	33,627	301	8,946	-	9,536	18,783	18,019	(637)	17,382
Hardy Volunteer Police	10,378	77	-	473	7,118	7,668	35	1,049	-	1,084	2,113	2,534	2,534	4,647
Hammon Volunteer Fire	67,558	501	-	3,082	-	3,583	230	6,830	-	5,570	12,630	13,756	(5,801)	7,955
Harrell Volunteer Fire	80,728	599	-	3,683	593	4,875	275	8,161	-	4,221	12,657	16,437	(5,136)	11,301
Harrisburg Volunteer Fire	83,519	620	-	3,810	-	4,480	284	8,443	-	9,782	18,509	17,006	(6,323)	10,683
Harrisburg Volunteer Police	-	-	-	-	-	-	-	-	-	3,162	3,162	-	(3,202)	(3,202)
Harrison Volunteer Fire	32,056	238	-	1,462	14,723	16,423	109	3,241	-	10,446	13,796	6,527	270	6,797
Harrison Volunteer Police	39,082	290	-	1,783	572	2,645	133	3,951	-	608	4,692	7,958	(1,930)	6,028
Hartford Volunteer Fire	104,921	779	-	4,787	5,571	11,137	357	10,607	-	3,726	14,690	21,363	159	21,522
Hartford Volunteer Police	5,354	40	-	244	4,525	4,809	18	541	-	4,145	4,704	1,090	631	1,721
Haskell Volunteer Fire	88,866	660	-	4,054	-	4,714	303	8,984	-	15,654	24,941	18,094	(11,464)	6,630
Haskell Volunteer Police	21,962	163	-	1,002	3,427	4,592	75	2,220	-	6,390	8,685	4,472	2,064	6,536
Hatfield Volunteer Fire	63,978	475	-	2,919	867	4,261	218	6,468	-	360	7,046	13,027	(81)	12,946
Hazen Volunteer Fire	105,891	786	-	4,831	7,716	13,333	361	10,705	-	1,051	12,117	21,561	535	22,096
Heber Springs Volunteer Fire	128,413	953	-	5,858	205	7,016	437	12,982	-	4,365	17,784	26,147	(220)	25,927
Hector Volunteer Police	11,584	86	-	528	1,482	2,096	39	1,171	-	4,129	5,339	2,359	141	2,500
Helena-West Helena Volunteer Fire	39,453	293	-	1,800	3,611	5,704	134	3,988	-	1,038	5,160	8,033	5,690	13,723

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Volunteer

As of and for the Year Ended December 31, 2019

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense		
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Helena-West Helena Volunteer Police	\$ 43,640	\$ 324	\$ -	\$ 1,991	\$ -	\$ 2,315	\$ 149	\$ 4,412	\$ -	\$ 9,350	\$ 13,911	\$ 8,886	\$ (6,998)	\$ 1,888
Hensley Volunteer Fire	70,957	527	-	3,237	3,855	7,619	242	7,173	-	9,258	16,673	14,448	490	14,938
Hermitage Volunteer Fire	49,641	368	-	2,265	1,491	4,124	169	5,018	-	1,404	6,591	10,108	1,792	11,900
Hermitage Volunteer Police	11,308	84	-	516	1,576	2,176	39	1,143	-	110	1,292	2,303	2,412	4,715
Hickory Creek Volunteer Fire	44,248	328	-	2,019	-	2,347	151	4,473	-	8,241	12,865	9,009	(7,408)	1,601
Hickory Ridge Volunteer Fire	89,331	663	-	4,075	34,901	39,639	304	9,031	-	5,726	15,061	18,189	2,404	20,593
Higginson Volunteer Fire (884234)	60,295	448	-	2,751	337	3,536	205	6,095	-	13,158	19,458	12,277	(3,480)	8,797
Higginson Volunteer Fire (884239)	32,474	241	-	1,481	18,086	19,086	111	3,283	-	3,394	6,612	-	7,921	14,533
Higginson Volunteer Police (884224)	20,101	149	-	917	1,463	2,529	68	2,032	-	5,729	7,829	4,093	1,156	5,249
Higginson Volunteer Police (884229)	9,802	73	-	447	5,281	5,801	33	991	-	1,024	1,996	2,390	4,386	5,249
Highfill Volunteer Fire	140,652	1,044	-	6,417	15,059	22,520	479	14,219	-	3,314	18,012	28,639	5,595	34,234
Highfill Volunteer Police	40,155	298	-	1,832	12,355	14,485	137	4,059	-	4,196	8,176	5,885	14,061	19,038
Highland Volunteer Fire	72,771	540	-	3,320	21,444	25,304	248	7,357	-	1,171	8,776	14,817	13,383	28,200
Highland Volunteer Police	22,751	169	-	1,038	15,844	17,051	77	2,300	-	2,377	4,632	5,558	10,190	15,900
Highway 15 South Volunteer Fire	112,318	834	-	5,124	-	5,958	382	11,354	-	21,855	33,591	22,870	(15,953)	6,917
Highway 286 East Volunteer Fire	105,710	785	-	4,822	6,091	11,698	360	10,686	-	6,113	17,159	21,524	(2,486)	19,038
Highway 70 West Fpa	149,816	1,112	-	6,835	21,350	29,297	510	15,145	-	5,056	20,711	30,504	12,696	43,200
Highway 94 East Volunteer Fire	55,879	415	-	2,549	38,667	41,631	190	5,649	-	5,839	11,378	13,651	25,029	38,680
Hilltop Fire District# 51	100,355	745	-	4,578	10,729	16,052	342	10,145	-	1,661	12,148	20,434	786	21,220
Hilltop Volunteer Fire	94,638	702	-	4,317	13,906	18,925	322	9,567	-	3,498	13,387	19,270	5,441	24,711
Holiday Island Volunteer Fire	78,441	582	-	3,578	-	4,160	267	7,930	-	4,627	12,824	15,972	(1,113)	14,859
Holland Volunteer Fire	93,984	698	-	4,288	5,548	10,534	320	9,501	-	261	10,082	19,136	3,363	22,499
Hollis Volunteer Fire	67,274	499	-	3,069	20,673	24,241	229	6,801	-	12,981	20,011	13,698	9,214	22,912
Holly Grove Volunteer Fire	61,415	456	-	2,802	-	3,258	209	6,209	-	14,098	20,516	12,505	(9,938)	2,567
Holly Grove Volunteer Police	6,001	45	-	274	2,025	2,344	20	607	-	3,892	4,519	1,222	(9)	1,213
Hon Volunteer Fire	34,059	253	-	1,554	-	1,807	116	3,443	-	5,153	8,712	6,935	(3,019)	3,916
Hope Volunteer Fire	16,750	124	-	764	1,792	2,680	57	1,693	-	5,015	6,765	3,410	(1,453)	1,957
Hopewell Fire District	16,750	124	-	764	-	888	57	1,693	-	370	2,120	3,410	(194)	3,216
Horatio Volunteer Fire	107,382	797	-	4,899	12,951	18,647	366	10,855	-	3,360	14,581	21,864	3,280	25,144
Horseshoe Lake Volunteer Fire	72,581	539	-	3,311	51,001	54,851	247	7,337	-	7,584	14,779	17,733	(210)	17,523
Hot Springs Village Volunteer	122,877	912	-	5,606	5,861	12,379	418	12,422	-	8,019	20,859	25,020	(210)	24,810
Hoxie Volunteer Fire	105,055	780	-	4,793	9,145	14,718	358	10,620	-	1,825	12,803	21,391	2,137	23,528
Hoxie Volunteer Police	11,166	83	-	509	2,008	2,600	38	1,129	-	184	1,351	2,274	387	2,661
Hughes Volunteer Fire	78,677	584	-	3,589	15,407	19,580	268	7,954	-	8,506	16,728	16,020	5,765	21,785
Hughes Volunteer Police	15,354	114	-	700	6,100	6,914	52	1,552	-	6,400	8,004	3,126	402	3,528
Humphrey Volunteer Fire	36,015	267	-	1,643	1,289	3,199	123	3,641	-	195	3,959	7,333	229	7,562
Humphrey Volunteer Police	-	-	-	-	1,356	1,356	-	-	-	3,884	3,884	-	(336)	(336)
Huntington Volunteer Fire	55,461	412	-	2,530	2,833	5,775	189	5,607	-	9,591	15,387	11,293	(1,832)	9,461
Huntington Volunteer Police	-	-	-	-	1	1	-	-	-	426	426	-	(192)	(192)
Huntsville Volunteer Fire	101,057	750	-	4,610	5,003	10,363	344	10,216	-	28,315	38,875	20,577	(3,688)	16,889
Huntsville Volunteer Police	39,358	292	-	1,796	667	2,755	134	3,979	-	787	4,900	8,014	4,181	12,195
Huttig Volunteer Fire	73,654	547	-	3,360	-	3,907	251	7,446	-	2,310	10,007	14,997	(2,238)	12,759
Imboden Volunteer Fire	74,025	549	-	3,377	10,659	14,585	252	7,483	-	8,555	16,290	15,072	(557)	14,515
Inspiration Point Rural Fire Protection District	47,228	351	-	2,155	6,579	9,085	161	4,774	-	4,089	9,024	9,616	2,008	11,624
Ione Community Fire	43,640	324	-	1,991	11,771	14,086	149	4,412	-	13,400	17,601	8,886	2,538	11,424
Jasper Volunteer Fire	30,708	228	-	1,401	1,582	3,211	105	3,104	-	4,739	7,948	6,252	(4,010)	2,242

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Volunteer

As of and for the Year Ended December 31, 2019

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense		
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Johnson Area Volunteer Fire	\$ 5,213	\$ 39	\$ -	\$ 238	\$ 786	\$ 1,063	\$ 18	\$ 527	\$ -	\$ 84,098	\$ 84,643	\$ 1,061	\$ (33,225)	\$ (32,164)
Johnson County Rfd #1	65,744	488	-	2,999	13,086	16,573	224	6,646	-	1,635	8,505	13,386	2,173	15,559
Johnson County Rfd #2	49,460	367	-	2,256	6,449	9,072	168	5,000	-	7,079	12,247	10,071	(1,770)	8,301
Johnson County Rfd #4	45,131	335	-	2,059	-	2,394	154	4,562	-	8,757	13,473	9,189	(3,312)	5,877
Johnson County Rfd #5	71,746	533	-	3,273	-	3,806	244	7,253	-	16,279	23,776	14,608	(9,256)	5,352
Johnson County Rfd #7	55,832	414	-	2,547	3,082	6,043	190	5,644	-	1,742	7,576	11,368	(1,689)	9,679
Johnson County Rfd #8	106,869	793	-	4,875	14,651	20,319	364	10,804	-	13,244	24,412	21,760	5,785	27,545
Johnson Volunteer Fire	100,639	747	-	4,591	73,492	78,830	343	10,174	-	-	10,517	20,492	24,596	45,088
Johnson Volunteer Police	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Joiner Volunteer Fire	57,228	425	-	2,611	106	3,142	195	5,785	-	345	6,325	11,652	(1,111)	10,541
Jonesboro Volunteer Police	5,583	41	-	255	744	1,040	19	564	-	109	692	1,137	(9,511)	(8,374)
Joplin Volunteer Fire	88,913	660	-	4,056	3,566	8,282	303	8,988	-	13,954	23,245	18,104	(3,514)	14,590
Judsonia Volunteer Fire	73,094	543	-	3,335	-	3,878	249	7,389	-	9,473	17,111	14,883	97	14,980
Judsonia Volunteer Police	16,284	121	-	743	6,212	7,076	55	1,646	-	9,686	11,387	3,316	2,296	5,612
Junction City Volunteer Fire	78,165	580	-	3,566	14,418	18,564	266	7,902	-	1,945	10,113	15,915	3,396	19,311
Junction City Volunteer Police	5,583	41	-	255	2,050	2,346	19	564	-	91	674	1,137	1,349	2,486
Keiser Volunteer Fire	50,249	373	-	2,292	-	2,665	171	5,080	-	1,116	6,367	10,231	(1,433)	8,798
Kensett Volunteer Fire	78,165	580	-	3,566	-	4,146	266	7,902	-	2,497	10,665	15,915	(1,229)	14,686
Kensett Volunteer Police	27,727	206	-	1,265	5,122	6,593	94	2,803	-	2,354	5,251	5,646	(565)	5,081
Keo Volunteer Fire	39,548	294	-	1,804	7,719	9,817	135	3,998	-	923	5,056	8,052	(528)	7,524
Knoxville Volunteer Fire	33,357	248	-	1,522	-	1,770	114	3,372	-	10,535	14,021	6,792	(9,744)	(2,952)
Krooked Kreek Volunteer Fire	122,365	908	-	5,582	38,908	45,398	417	12,370	-	5,227	18,014	24,915	5,186	30,101
Lake City Volunteer Fire	106,640	791	-	4,865	7,726	13,382	363	10,780	-	28,652	39,795	21,713	(1,784)	19,929
Lake Hamilton Fire Protection District	101,428	753	-	4,627	74,068	79,448	345	10,254	-	-	10,599	20,652	24,789	45,441
Lake Hamilton Volunteer Fire	6,096	45	-	278	18,994	19,317	21	616	-	139,544	140,181	1,241	(41,883)	(40,642)
Lake Maumelle Area Rfd	157,449	1,169	-	7,183	46,006	54,358	536	15,917	-	11,834	28,287	32,059	1,981	34,040
Lake Village Volunteer Fire	101,475	753	-	4,629	1,525	6,907	346	10,258	-	5,118	15,722	20,662	(1,865)	18,797
Lakeview Volunteer Police	16,797	125	-	766	4,868	5,759	57	1,698	-	238	1,993	3,420	3,032	6,452
Lamar Volunteer Fire	83,653	621	-	3,816	10,683	15,120	285	8,457	-	3,950	12,692	17,033	1,074	18,107
Landis Volunteer Fire	56,857	422	-	2,594	6,076	9,092	194	5,748	-	84	6,026	11,577	3,908	15,485
Lavaca Volunteer Fire	72,857	541	-	3,324	-	3,865	248	7,365	-	5,513	13,126	14,835	(4,925)	9,910
Lavaca Volunteer Police	27,451	204	-	1,252	2,952	4,408	93	2,775	-	2,897	5,765	5,589	(848)	4,741
Lawson-Urbana Volunteer Fire	66,998	497	-	3,056	-	3,553	228	6,773	-	1,489	8,490	13,642	(771)	12,871
Lazy Acres Volunteer Fire	33,499	249	-	1,528	-	1,777	114	3,386	-	757	4,257	6,821	(387)	6,434
Leachville Volunteer Fire	112,224	833	-	5,120	2,989	8,942	382	11,345	-	11,488	23,215	22,850	(6,764)	16,086
Leachville Volunteer Police	-	-	-	-	1,730	1,730	-	-	-	4,500	4,500	-	(346)	(346)
Lead Hill Volunteer Fire	72,305	537	-	3,299	-	3,836	246	7,309	-	5,829	13,384	14,722	(623)	14,099
Lepanto Volunteer Fire	121,900	905	-	5,561	2,347	8,813	415	12,323	-	8,015	20,753	24,820	441	25,261
Leslie Volunteer Fire	61,928	460	-	2,825	-	3,285	211	6,260	-	12,152	18,623	12,609	(5,176)	7,433
Lewisville Volunteer Fire	101,105	750	-	4,612	12,041	17,403	344	10,221	-	8,227	18,792	20,586	4,103	24,689
Liberty Volunteer Fire	102,130	758	-	4,659	-	5,417	348	10,324	-	14,472	25,144	20,795	(5,813)	14,982
Lincoln Volunteer Fire	89,284	663	-	4,073	1,345	6,081	304	9,026	-	22,451	31,781	18,179	(4,439)	13,740
Lincoln Volunteer Police	2,792	21	-	127	1,920	2,068	10	282	-	-	292	568	682	1,250
Linwood-Moscow Volunteer Fire	73,283	544	-	3,343	7,884	11,771	250	7,408	-	674	8,332	14,921	4,991	19,912
Little Flock Volunteer Fire	89,189	662	-	4,069	4,180	8,911	304	9,016	-	5,709	15,029	18,160	(178)	17,982
Little Flock Volunteer Police	11,679	87	-	533	664	1,284	40	1,181	-	5,953	7,174	2,378	(3,375)	(997)

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Volunteer

As of and for the Year Ended December 31, 2019

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Lockesburg Volunteer Fire	\$ 117,058	\$ 869	\$ -	\$ 5,340	\$ 1,657	\$ 7,866	\$ 399	\$ 11,834	\$ -	\$ 1,375	\$ 13,608	\$ 23,835	\$ (2,148)	\$ 21,687
London Rural Volunteer Fire	112,594	836	-	5,137	6,418	12,391	383	11,382	-	11,605	23,370	22,926	(5,591)	17,335
Lone Rock Volunteer Fire	50,249	373	-	2,292	-	2,665	171	5,080	-	17,757	23,008	10,231	(5,694)	4,537
Lonoke Volunteer Fire	128,185	951	-	5,848	5,170	11,969	436	12,958	-	6,163	19,557	26,100	(1,309)	24,791
Lonoke Volunteer Police	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Louann Volunteer Fire	55,832	414	-	2,547	591	3,552	190	5,644	-	5,210	11,044	11,368	342	11,710
Lowell Volunteer Fire	15,914	118	-	726	-	844	54	1,609	-	20,101	21,764	3,240	(18,970)	(15,730)
Lowell Volunteer Police	22,333	166	-	1,019	5,995	7,180	76	2,258	-	4,219	6,553	4,547	2,563	7,110
Luxora Volunteer Fire	56,344	418	-	2,570	4,085	7,073	192	5,696	-	7,687	13,575	11,472	(227)	11,245
Lynne Volunteer Fire	83,330	618	-	3,802	8,163	12,583	284	8,424	-	9,522	18,230	16,967	2,967	19,934
Magazine Volunteer Fire	22,009	163	-	1,004	-	1,167	75	2,225	-	6,875	9,175	4,481	(3,173)	1,308
Magnolia Volunteer Fire	39,406	292	-	1,798	625	2,715	134	3,984	-	8,825	12,943	8,024	(1,978)	6,046
Magnolia Volunteer Police	66,162	491	-	3,018	4,266	7,775	225	6,688	-	4,024	10,937	13,472	2,272	15,744
Malvern Volunteer Fire	44,807	333	-	2,044	11,510	13,887	153	4,530	-	1,556	6,239	9,123	3,565	12,688
Mammoth Spring Volunteer Fire	127,112	943	-	5,799	13,894	20,636	433	12,850	-	13,080	26,363	25,882	838	26,720
Manila Volunteer Fire	113,296	841	-	5,169	8,145	14,155	386	11,453	-	4,245	16,084	23,069	(803)	22,266
Manila Volunteer Police	-	-	-	-	-	-	-	-	-	2,886	2,886	-	(4,376)	(4,376)
Mansfield Volunteer Fire	65,926	489	-	3,008	7,661	11,158	224	6,665	-	161	7,050	13,423	1,376	14,799
Mansfield Volunteer Police	-	-	-	-	765	765	-	-	-	4,185	4,185	-	(235)	(235)
Marble Volunteer Fire	33,310	247	-	1,520	-	1,767	113	3,367	-	882	4,362	6,782	(433)	6,349
Marianna Volunteer Fire	89,189	662	-	4,069	11	4,742	304	9,016	-	7,321	16,641	18,160	(6,342)	11,818
Marianna Volunteer Police	142	1	-	6	103	110	-	14	-	3,714	3,728	29	(3,882)	(3,853)
Marion Volunteer Fire	163,679	1,215	-	7,467	14,913	23,595	557	16,547	-	9,841	26,945	33,327	(12,356)	20,971
Marion Volunteer Police	45,273	336	-	2,065	4,624	7,025	154	4,577	-	183	4,914	9,218	852	10,070
Marked Tree Volunteer Fire	119,297	885	-	5,442	3,468	9,795	406	12,060	-	13,894	26,360	24,291	22	24,313
Mamaduoke Volunteer Fire	105,805	785	-	4,827	17,751	23,363	360	10,696	-	7,742	18,798	21,543	(30)	21,513
Mamaduoke Volunteer Police	16,892	125	-	771	7,748	8,644	58	1,708	-	4,685	6,451	3,439	3,714	7,153
Marshall Volunteer Fire	100,032	742	-	4,563	3,218	8,523	341	10,112	-	11,356	21,809	20,368	(4,676)	15,692
Marshall Volunteer Police	11,166	83	-	509	-	592	38	1,129	-	249	1,416	2,274	1,572	3,846
Marvell Volunteer Fire	106,451	790	-	4,856	2,389	8,035	362	10,761	-	3,214	14,337	21,675	(2,263)	19,412
Marvell Volunteer Police	10,843	80	-	495	-	575	37	1,096	-	6,893	8,026	2,208	(6,188)	(3,980)
Maumelle Volunteer Fire	61,415	456	-	2,802	-	3,258	209	6,209	-	19,560	25,978	12,505	(15,729)	(3,224)
Mayflower Volunteer Fire	100,497	746	-	4,585	18,315	23,646	342	10,159	-	3,107	13,608	20,463	10,002	30,465
Mayflower Volunteer Police	27,640	205	-	1,261	11,022	12,488	94	2,794	-	3,740	6,628	5,628	1,339	6,967
Maynard Volunteer Fire	66,998	497	-	3,056	6,091	9,644	228	6,773	-	7,001	13,642	13,642	34	13,676
McCrary Volunteer Fire	129,115	958	-	5,890	-	6,848	440	13,052	-	10,466	23,958	26,290	(3,212)	23,078
McCrary Volunteer Police	5,583	41	-	255	-	296	19	564	-	5,793	6,376	1,137	(1,182)	(1,182)
McGehee Volunteer Fire	122,830	912	-	5,604	13,122	19,638	418	12,417	-	22,433	35,268	25,010	7,625	32,635
McGehee Volunteer Police	-	-	-	-	-	-	-	-	-	835	835	-	(2,201)	(2,201)
McNeil Volunteer Fire	62,070	461	-	2,832	-	3,293	211	6,275	-	8,086	14,572	12,638	(3,760)	8,878
McCrae Volunteer Fire	46,527	345	-	2,123	1,865	4,333	158	4,703	-	12,644	17,505	9,473	(7,930)	1,543
McCrae Volunteer Police	-	-	-	-	-	-	-	-	-	-	-	-	(855)	(855)
Melbourne Volunteer Fire	94,544	702	-	4,313	5,505	10,520	322	9,558	-	2,956	12,836	19,250	(89)	19,161
Melrose Volunteer Fire	55,832	414	-	2,547	5,393	8,354	190	5,844	-	4,872	10,706	11,368	1,398	12,766
Mena Volunteer Fire	111,569	828	-	5,090	16,411	22,329	380	11,279	-	441	12,100	22,717	5,811	28,528
Midland Volunteer Fire	41,503	308	-	1,893	3,144	5,345	141	4,196	-	8,171	12,508	8,451	(5,322)	3,129

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Volunteer

As of and for the Year Ended December 31, 2019

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Mineral Springs Volunteer Fire	\$ 83,377	\$ 619	\$ -	\$ 3,804	\$ 7,945	\$ 12,368	\$ 284	\$ 8,429	\$ -	\$ 1,545	\$ 10,258	\$ 16,977	\$ 2,079	\$ 19,056
Monette Volunteer Fire	112,689	836	-	5,141	13,418	19,395	384	11,392	-	-	11,776	22,945	7,380	30,325
Monticello Volunteer Fire	66,904	497	-	3,052	7,298	10,847	228	6,763	-	6,428	13,419	13,622	(1,804)	11,818
Montrose Volunteer Fire	38,712	287	-	1,766	3,644	5,697	132	3,913	-	4,110	8,155	7,882	(3,042)	4,840
Morning Star Fpa	116,316	863	-	5,306	17,712	23,881	396	11,759	-	15,454	27,609	23,684	15,215	38,899
Morning Star Volunteer Fire	39,130	290	-	1,785	-	2,075	133	3,956	-	2,894	6,983	7,967	(1,831)	6,136
Moro Volunteer Fire	27,916	207	-	1,274	3,446	4,927	95	2,822	-	70	2,987	5,684	269	5,953
Morrilton Volunteer Fire	161,447	1,198	-	7,365	-	8,563	550	16,321	-	7,884	24,755	32,873	(3,385)	29,488
Morrow Volunteer Fire	68,394	508	-	3,120	625	4,253	233	6,914	-	260	7,407	13,926	836	14,762
Mount Holly Volunteer Fire	85,191	632	-	3,886	3,442	7,960	290	8,612	-	6,482	15,384	17,346	1,273	18,619
Mount Ida Volunteer Fire	106,546	791	-	4,861	18,378	24,030	363	10,771	-	-	11,134	21,694	12,650	34,344
Mountain Home Volunteer Fire	55,461	412	-	2,530	11,464	14,406	189	5,607	-	16,914	22,710	11,293	(1,171)	10,122
Mountain Home Volunteer Police	28,476	211	-	1,299	-	1,510	97	2,879	-	8,564	11,540	5,798	(3,307)	2,491
Mountain Pine Volunteer Police	16,521	123	-	754	11,782	12,659	56	1,670	-	-	1,726	3,364	4,036	7,400
Mountain View Volunteer Fire	151,401	1,124	-	6,907	8,381	16,412	516	15,305	-	5,317	21,138	30,827	5,019	35,846
Mountain View Volunteer Police	21,678	161	-	989	1,668	2,818	74	2,191	-	5,385	7,650	4,414	(4,558)	(144)
Mountainburg Volunteer Fire	173,268	1,286	-	7,904	1,623	10,813	590	17,516	-	17,514	35,620	35,280	(6,515)	28,765
Mountainburg Volunteer Police	32,616	242	-	1,488	6,316	8,046	111	3,297	-	12,047	15,455	6,641	4,074	10,715
Mt Judea Area Volunteer Fire	129,249	959	-	5,896	1,178	8,033	440	13,066	-	1,843	15,349	26,317	2,989	29,306
Mulberry Volunteer Fire	140,187	1,040	-	6,395	10,235	17,670	477	14,172	-	12,203	26,852	28,544	(2,272)	26,272
Murfreesboro Volunteer Fire	77,975	579	-	3,557	6,184	10,320	265	7,883	-	2,329	10,477	15,877	(488)	15,389
Nashville Volunteer Fire	108,218	803	-	4,937	-	5,740	368	10,940	-	2,949	14,257	22,035	(2,120)	19,915
Natural Dam Volunteer Fire	22,333	166	-	1,019	-	1,185	76	2,258	-	2,107	4,441	4,547	(3,649)	898
New Blaine Rural Volunteer Fire	100,821	748	-	4,599	16,371	21,718	343	10,192	-	14,088	24,623	20,528	2,444	22,972
Newark Volunteer Fire	95,703	710	-	4,366	363	5,439	326	9,675	-	13,775	23,776	19,486	1,755	21,241
Newport Volunteer Fire	60,950	452	-	2,781	1,776	5,009	208	6,162	-	6,543	12,913	12,410	(3,938)	8,472
Newport Volunteer Police	5,583	41	-	255	-	296	19	564	-	9,147	9,730	1,137	(3,252)	(2,115)
Ninrod/Aplin Volunteer Fire	50,249	373	-	2,292	7,520	10,185	171	5,080	-	2,956	8,207	10,231	10,414	20,645
Nob Hill Volunteer Fire	94,544	702	-	4,313	4,149	9,164	322	9,558	-	18,242	28,122	19,250	(1,315)	17,935
Norfolk Volunteer Police	7,476	55	-	341	4,755	5,151	25	756	-	-	781	1,522	1,826	3,348
Norman Volunteer Fire	44,666	332	-	2,038	-	2,370	152	4,515	-	5,039	9,706	9,094	(1,943)	7,151
Norphlet Volunteer Fire	89,331	663	-	4,075	2,138	6,876	304	9,031	-	5,523	14,858	18,189	184	18,373
Norphlet Volunteer Police	11,166	83	-	509	-	592	38	1,129	-	256	1,423	2,274	(129)	2,145
North Crosssett Volunteer Fire	94,914	704	-	4,330	1,300	6,334	323	9,595	-	3,810	13,728	19,326	870	20,196
North Pulaski Fpd	189,458	1,406	-	8,643	46,619	56,668	735	19,153	-	11,953	31,751	38,576	4,723	43,299
Northeast Benton Co.	216,073	1,604	-	9,857	23,916	35,377	646	21,843	-	-	22,579	43,995	12,362	56,357
Northeast Greene County Fire District	121,482	902	-	5,542	9,394	15,838	414	12,281	-	24,545	37,240	24,735	5,628	30,363
Northeast Lakeside Volunteer Fire	78,401	582	-	3,577	2,958	7,117	267	7,926	-	2,072	10,265	15,964	(2,760)	13,204
Northeast Saline County Fire	23,634	175	-	1,078	585	1,838	80	2,389	-	4,118	6,587	4,812	(3,581)	1,231
Northside Volunteer Fire (15318)	50,249	373	-	2,292	-	2,665	171	5,080	-	6,028	11,279	10,231	(4,164)	6,067
Northside Volunteer Fire (15296)	118,367	879	-	5,400	3,676	9,955	403	11,966	-	3,476	15,845	24,101	3,751	27,852
Oak Grove Fire Protection Dist. #25	78,772	585	-	3,594	2,508	6,887	268	7,963	-	15,965	24,196	16,039	8,638	24,677
Oak Grove Volunteer Fire	39,595	294	-	1,806	6,329	8,429	135	4,003	-	334	4,472	8,062	456	8,518
Oil Trough Volunteer Fire	94,173	699	-	4,296	2,370	7,365	321	9,520	-	26,305	36,146	19,175	(8,420)	10,755
Ola Volunteer Fire	61,415	456	-	2,802	-	3,258	209	6,209	-	6,170	12,588	12,505	(2,498)	10,007
Ola Volunteer Police	5,954	44	-	272	77	393	20	602	-	1,487	2,109	1,212	(892)	320

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Volunteer

As of and for the Year Ended December 31, 2019

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Oppelo Volunteer Fire	\$ 103,802	\$ 770	\$ -	\$ 4,735	\$ 2,340	\$ 7,845	\$ 353	\$ 10,493	\$ -	\$ 284	\$ 11,130	\$ 21,135	\$ 3,675	\$ 24,810
Oppelo Volunteer Police	276	2	-	13	202	217	1	28	-	29	56	67	123	
Osceola Volunteer Fire	27,916	207	-	1,274	-	1,481	95	2,822	-	13,359	16,276	5,684	(9,055)	(3,371)
Osceola Volunteer Police	33,499	249	-	1,528	2,701	4,478	114	3,386	-	548	4,048	6,821	2,278	9,099
Ouachita Co Fd #1	81,232	603	-	3,706	5,500	9,809	277	8,212	-	6,117	14,606	16,540	(1,333)	15,207
Oxley Volunteer Fire	44,666	332	-	2,038	2,901	5,271	152	4,515	-	853	5,520	9,094	4,425	13,519
Ozark Volunteer Fire	90,167	669	-	4,113	-	4,782	307	9,115	-	17,772	27,194	18,359	(10,791)	7,568
Ozark Volunteer Police	38,522	286	-	1,757	-	2,043	131	3,894	-	3,499	7,524	7,844	709	8,553
Pangburn Volunteer Fire	129,486	961	-	5,907	10,067	16,935	441	13,090	-	2,403	15,934	26,365	769	27,134
Pangburn Volunteer Police	5,583	41	-	255	3,997	4,293	19	564	-	3,877	4,460	1,137	1,335	2,472
Paragould Volunteer Fire	50,201	373	-	2,290	13,074	15,737	171	5,075	-	24	5,270	10,222	7,652	17,874
Paragould Volunteer Police	39,548	294	-	1,804	-	2,098	135	3,998	-	596	4,729	8,052	(1,244)	6,808
Paris Volunteer Fire	94,914	704	-	4,330	2,249	7,283	323	9,595	-	1,553	11,471	19,326	619	19,945
Parkin Volunteer Fire	67,140	498	-	3,063	1,415	4,976	229	6,787	-	1,176	8,192	13,671	(4,249)	9,422
Parks Volunteer Fire	-	-	-	-	-	-	-	-	-	18,013	18,013	-	(7,111)	(7,111)
Parthenon Volunteer Fire	49,925	371	-	2,278	-	2,649	170	5,047	-	2,182	7,399	10,165	(3,658)	6,507
Patterson Volunteer Fire	67,511	501	-	3,080	1,264	4,845	230	6,825	-	6,944	13,999	13,746	(2,811)	10,935
Patterson Volunteer Police	10,843	80	-	495	-	575	37	1,096	-	1,268	2,401	2,208	(1,408)	800
Pea Ridge Volunteer Fire	200,995	1,492	-	9,169	16,181	26,842	684	20,319	-	12,508	33,511	40,925	(2,375)	38,550
Pea Ridge Volunteer Police	5,489	41	-	250	-	291	19	555	-	193	767	1,118	816	1,934
Peel Volunteer Fire & Rescue	79,190	588	-	3,613	3,311	7,512	270	8,005	-	9,385	17,660	16,124	(2,028)	14,096
Perla Volunteer Police	-	-	-	-	-	-	-	-	-	-	-	-	(896)	(896)
Perryville Volunteer Fire	72,581	539	-	3,311	521	4,371	247	7,337	-	9,140	16,724	14,779	(5,140)	9,639
Philadelphia Volunteer Fire	94,591	702	-	4,315	7,649	12,666	322	9,562	-	922	10,806	19,260	981	20,241
Piggott Volunteer Fire	122,925	912	-	5,608	5,943	12,463	419	12,427	-	2,773	15,619	25,029	(1,331)	23,698
Pine Bluff Volunteer Police	33,499	249	-	1,528	4,663	6,440	114	3,386	-	18,977	22,477	6,821	(9,253)	(2,432)
Pine Ridge Volunteer Fire	27,916	207	-	1,274	-	1,481	95	2,822	-	4,686	7,603	5,684	(1,750)	3,934
Pine Village Volunteer Fire	51,597	383	-	2,354	-	2,737	176	5,216	-	12,740	18,132	10,506	(8,430)	2,076
Pineville Volunteer Fire	140,234	1,041	-	6,397	3,125	10,563	477	14,176	-	2,735	17,388	28,554	4,348	32,902
Piney Point Volunteer Fire	58,623	435	-	2,674	42,809	45,918	200	5,926	-	6,126	11,937	14,328	(7,990)	11,411
Plainview Volunteer Fire	105,805	785	-	4,827	1,455	7,067	360	10,696	-	10,502	21,558	21,543	(3,713)	17,830
Pleasant Plains Volunteer Fire	95,285	707	-	4,347	1,008	6,062	324	9,632	-	18,172	28,128	19,401	(7,990)	11,411
Plumerville Volunteer Fire	66,998	497	-	3,056	1,642	5,195	228	6,773	-	17,876	24,877	13,642	(4,239)	9,403
Pocahontas Volunteer Fire	89,568	665	-	4,086	3,695	8,446	305	9,055	-	13,618	22,978	18,237	(1,649)	16,588
Pocahontas Volunteer Police	29,083	216	-	1,327	7,976	9,519	99	2,940	-	7,313	10,352	5,922	1,913	7,835
Ponca Volunteer Fire	39,453	293	-	1,800	7,793	9,886	134	3,988	-	6,441	10,563	8,033	(1,756)	6,277
Portland Volunteer Fire	27,916	207	-	1,274	-	1,481	95	2,822	-	2,751	5,668	5,684	(1,740)	3,944
Pottsville Volunteer Fire	100,734	748	-	4,595	5,977	11,320	343	10,183	-	7,555	18,081	20,511	1,809	22,320
Pottsville Volunteer Police	22,104	164	-	1,008	11,820	12,992	75	2,235	-	16	2,326	4,501	615	5,116
Prairie Grove Volunteer Fire	129,533	961	-	5,909	1,952	8,822	441	13,095	-	1,354	14,890	26,375	555	26,930
Prairie Grove Volunteer Police	16,750	124	-	764	2,359	3,247	57	1,693	-	2,210	3,960	3,410	2,191	5,601
Prescott Volunteer Fire	61,415	456	-	2,802	-	3,258	209	6,209	-	7,729	14,147	12,505	(4,959)	7,546
Pulaski Co Volunteer Fire	66,998	497	-	3,056	7,591	11,144	228	6,773	-	1,637	8,638	13,642	(4,775)	8,867
Pyatt Rural Fire & Def Assoc	73,323	544	-	3,345	464	4,353	250	7,412	-	999	8,661	14,929	622	15,551
Quail Creek Volunteer Fire	17,309	128	-	790	5,051	5,969	59	1,750	-	8,094	9,903	3,524	2,930	6,454
Ravenden Volunteer Fire	51,834	385	-	2,365	539	3,289	176	5,240	-	19,885	25,301	10,554	(6,089)	4,465

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Volunteer

As of and for the Year Ended December 31, 2019

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Rector Volunteer Fire	\$ 122,877	\$ 912	\$ -	\$ 5,606	\$ 6,671	\$ 13,189	\$ 418	\$ 12,422	\$ -	\$ 25,189	\$ 38,029	\$ 25,020	\$ 1,823	\$ 26,843
Rector Volunteer Police	16,474	122	-	752	1,564	2,438	56	1,665	-	579	2,300	-	1,385	4,739
Redfield Volunteer Fire	140,187	1,040	-	6,395	7,166	14,601	477	14,172	-	1,977	16,626	28,544	2,337	30,881
Redfield Volunteer Police	11,166	83	-	509	19	611	38	1,129	-	462	1,629	2,274	(136)	2,138
Richwood Volunteer Fire	38,940	289	-	1,776	-	2,065	133	3,937	-	1,761	5,831	7,929	(812)	7,117
Rison Volunteer Fire	91,145	676	-	4,158	5,969	10,803	310	9,214	-	1,140	10,664	18,558	(1,218)	17,340
Riverdale Volunteer Fire	38,475	286	-	1,755	-	2,041	131	3,890	-	1,313	5,334	7,834	(598)	7,236
Rockport Volunteer Fire	67,558	501	-	3,082	1,971	5,554	230	6,830	-	16,311	23,371	13,756	(2,822)	10,934
Rogers Volunteer Police	5,213	39	-	238	3,601	3,878	18	527	-	-	545	1,061	1,274	2,335
Rondo Volunteer Fire	11,679	87	-	533	191	811	40	1,181	-	65	1,286	2,378	(4)	2,374
Rose Bud Volunteer Fire	117,247	870	-	5,349	17,654	23,873	399	11,853	-	279	12,531	23,873	4,078	27,951
Ross Van Ness - Wellford Volunteer Fire	99,890	741	-	4,557	5,542	10,840	340	10,098	-	279	10,717	20,339	1,545	21,884
Round Mountain Volunteer Fire	123,485	917	-	5,633	9,960	16,510	420	12,483	-	6,601	19,504	25,143	(4,792)	20,351
Ruddell Hill Volunteer Fire	50,059	372	-	2,284	1,368	4,024	170	5,061	-	7,243	12,474	10,193	(7,041)	3,152
Rudd's Crossing Volunteer Fire	55,832	414	-	2,547	-	2,961	190	5,644	-	5,305	11,139	11,368	(1,364)	10,004
Russell Volunteer Fire	61,273	455	-	2,795	8,119	11,369	209	6,194	-	20,315	26,718	12,476	(4,745)	7,731
Salem Volunteer Fire	128,413	953	-	5,858	1,608	8,419	437	12,982	-	2,414	15,833	26,147	(65)	26,082
Salem Volunteer Police	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Salem-Saline County Volunteer	157,354	1,168	-	7,179	17,499	25,846	536	15,907	-	2,138	18,581	32,039	569	32,608
Saratoga Volunteer Fire	11,166	83	-	509	-	592	38	1,129	-	8,274	9,441	2,274	(2,985)	(711)
Sardis Fire Protection District	88,306	655	-	4,029	5,686	10,370	301	8,927	-	1,898	11,126	17,980	1,406	19,386
Scotland Area Fire & Emergency	100,497	746	-	4,585	13,654	18,985	342	10,159	-	1,920	12,421	20,463	21,178	41,641
Scott Volunteer Fire	50,438	374	-	2,301	2,926	5,601	172	5,099	-	5,243	10,514	10,270	(4,804)	5,466
Seranton Rural Volunteer Fire	94,914	704	-	4,330	52	5,086	323	9,595	-	2,769	12,687	19,326	(2,316)	17,010
Se Jefferson Co Volunteer Fire	50,667	376	-	2,311	2,705	5,392	173	5,122	-	4,563	9,858	10,316	(140)	10,176
Searcy Volunteer Fire	11,166	83	-	509	-	592	38	1,129	-	249	1,416	2,274	(129)	2,145
Searcy Volunteer Police	49,271	366	-	2,248	3,939	6,553	168	4,981	-	1,401	6,550	10,032	5,514	15,546
Sedgwick Fire Improvement Dist.	39,453	293	-	1,800	4,701	6,794	134	3,988	-	11,720	15,842	8,033	658	8,691
Shady Grove Fire & Rescue	50,249	373	-	2,292	1,771	4,436	171	5,080	-	5,004	10,255	10,231	(596)	9,635
Shannon Hills Volunteer Fire	78,906	586	-	3,600	14,783	18,969	269	7,977	-	14,514	22,760	16,066	(5,670)	10,396
Shannon Hills Volunteer Police	27,821	206	-	1,269	1,453	2,928	95	2,812	-	6,671	9,578	5,665	1,097	6,762
Shaw Volunteer Fire Protection	83,283	618	-	3,799	5,462	9,879	284	8,419	-	2,268	10,971	16,957	3,326	20,283
Sheridan Volunteer Fire	176,848	1,313	-	8,068	15,754	25,135	602	17,878	-	13,327	31,807	36,009	(774)	35,235
Siloam Springs Volunteer Fire	23,311	173	-	1,063	12,156	13,392	79	2,357	-	7,510	9,946	4,746	976	5,722
Siloam Springs Volunteer Police	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sixth District Volunteer Fire	136,512	1,013	-	6,228	12,209	19,450	465	13,800	-	4,804	19,069	27,796	8,572	36,368
Snackover Volunteer Fire	101,152	751	-	4,615	412	5,778	344	10,226	-	9,399	19,969	20,596	(3,562)	17,034
Snackover Volunteer Police	5,583	41	-	255	3,871	4,167	19	564	-	-	583	1,137	1,298	2,435
Snyrna Volunteer Fire	34,106	253	-	1,556	-	1,809	116	3,448	-	14,404	17,968	6,945	(7,984)	(1,039)
Snowball Volunteer Fire	67,188	499	-	3,065	-	3,564	229	6,792	-	8,357	15,378	13,680	(3,095)	10,585
South Carroll Co Fire Assoc	89,331	663	-	4,075	3,102	7,840	304	9,031	-	1,462	10,797	18,189	1,111	19,300
South Greene County Volunteer Fire	93,242	692	-	4,254	-	4,946	317	9,426	-	13,297	23,040	18,985	(6,104)	12,881
South Mountain Volunteer Fire	50,249	373	-	2,292	-	2,665	171	5,080	-	1,116	6,367	10,231	(2,309)	7,922
Southbend Volunteer Fire	139,627	1,036	-	6,370	28,876	36,282	475	14,115	-	14,590	28,430	19,502	(4,732)	47,932
Southridge Volunteer Fire	100,497	746	-	4,585	38,208	43,539	342	10,159	-	-	10,501	20,463	24,419	44,882
Southside Volunteer Fire	144,603	1,073	-	6,597	1,823	9,493	492	14,618	-	2,855	17,965	29,443	4,159	33,602

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Volunteer

As of and for the Year Ended December 31, 2019

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Sparkman Volunteer Fire	\$ 71,927	\$ 534	\$ -	\$ 3,281	\$ 5,901	\$ 9,716	\$ 245	\$ 7,271	\$ -	\$ 3,798	\$ 11,314	\$ 14,645	\$ (2,006)	\$ 12,639
Sparkman Volunteer Police	16,560	123	-	755	1,969	2,847	56	1,674	-	1,201	2,931	3,372	(923)	2,449
St. Francis Volunteer Fire	22,656	168	-	1,034	-	1,202	77	2,290	-	260	2,627	4,613	(178)	4,435
Stamps Volunteer Fire	106,223	788	-	4,846	-	5,634	362	10,738	-	5,071	16,171	21,628	(3,805)	17,823
Star City Volunteer Fire	105,568	784	-	4,816	-	5,600	359	10,672	-	7,644	18,675	21,495	(4,034)	17,461
Star City Volunteer Police	5,583	41	-	255	3,870	4,166	19	564	-	2,552	3,135	1,137	(548)	589
Stephens Volunteer Fire	72,581	539	-	3,311	4,514	8,364	247	7,337	-	5,740	13,324	14,779	1,721	16,500
Strawberry Volunteer Fire	83,519	620	-	3,810	11,842	16,272	284	8,443	-	5,885	14,612	17,006	1,779	18,785
Strickler Volunteer Fire	44,666	332	-	2,038	-	2,370	152	4,515	-	993	5,660	9,094	(1,434)	7,660
Strong Volunteer Fire	106,081	787	-	4,839	13,924	19,550	361	10,724	-	261	11,346	21,599	4,493	26,092
Stuttgart Volunteer Fire	21,820	162	-	995	5,280	6,437	74	2,206	-	2,377	4,657	4,443	531	4,974
Sulphur Rock Area Volunteer Fire	4,929	37	-	225	3,599	3,861	17	498	-	-	515	1,004	1,204	2,208
Sulphur Springs Volunteer Fire	33,499	249	-	1,528	5,108	6,885	114	3,386	-	6,522	10,022	6,821	(1,026)	5,795
Sulphur Springs Volunteer Police	560	4	-	26	409	439	2	57	-	8	67	114	(2,444)	(2,330)
Summit Volunteer Fire	84,584	628	-	3,859	14,831	19,318	288	8,551	-	2,094	10,933	17,222	3,164	20,386
Sunnyland Rural Volunteer Fire	66,998	497	-	3,056	640	4,193	228	6,773	-	1,279	8,280	13,642	1,404	15,046
Sunset Rural Volunteer Fire	50,107	372	-	2,286	-	2,658	171	5,065	-	1,220	6,456	10,202	(564)	9,638
Sweet Home Volunteer Fire	-	-	-	-	3,558	3,558	-	-	-	9,802	9,802	-	(797)	(797)
Swifton Volunteer Fire	83,472	620	-	3,808	2,561	6,989	284	8,438	-	3,366	12,088	16,996	(3,142)	13,854
Swifton Volunteer Police	978	7	-	45	729	781	3	99	-	37	139	199	236	435
Taylor Volunteer Fire	49,925	371	-	2,278	-	2,649	170	5,047	-	8,657	13,874	10,165	(4,830)	5,335
Texarkana Volunteer Police	5,583	41	-	255	2,107	2,403	19	564	-	91	674	1,137	1,356	2,493
Thomton Volunteer Fire	72,534	538	-	3,309	22,468	26,315	247	7,333	-	123	7,703	14,769	8,636	23,405
Tillar Volunteer Fire	78,441	582	-	3,578	9,489	13,649	267	7,930	-	-	8,197	15,972	4,281	20,253
Timbo Volunteer Fire	111,664	829	-	5,094	13,305	19,228	380	11,288	-	3,193	14,861	22,736	10,436	33,172
Tinsman Volunteer Fire	22,333	166	-	1,019	-	1,185	76	2,258	-	6,806	9,140	4,547	(4,036)	511
Tontitown Area Volunteer Fire	122,925	912	-	5,608	751	7,271	419	12,427	-	14,480	27,326	25,029	(702)	24,327
Tontitown Volunteer Fire	-	-	-	-	1,835	1,835	-	-	-	3,855	3,855	-	(8,867)	(8,867)
Tontitown Volunteer Police	61,186	454	-	2,791	15,116	18,361	208	6,185	-	10,753	17,146	12,458	(244)	12,214
Town of St. Charles Volunteer	55,832	414	-	2,547	8,457	11,418	190	5,644	-	3,120	8,954	11,368	11,651	23,019
Tracy Area Volunteer Fire	90,120	669	-	4,111	15,030	19,810	307	9,110	-	9,631	19,048	18,350	(1,853)	16,497
Trumann Volunteer Fire	78,023	579	-	3,559	6,727	10,865	266	7,887	-	5,875	14,028	15,886	(292)	15,594
Trumann Volunteer Police	16,750	124	-	764	9,714	10,602	57	1,693	-	1,584	3,334	3,410	2,445	5,855
Tuckerman Volunteer Fire	109,897	816	-	5,014	9,003	14,833	374	11,110	-	4,082	15,566	22,377	(1,364)	21,013
Tuckerman Volunteer Police	22,333	166	-	1,019	2,721	3,906	76	2,258	-	471	2,805	4,547	556	5,103
Tull Fire & Rescue	50,249	373	-	2,292	-	2,665	171	5,080	-	11,009	16,260	10,231	(4,271)	5,960
Turrell Volunteer Fire	16,750	124	-	764	4,011	4,899	57	1,693	-	272	2,022	3,410	2,630	6,040
Turtle Creek Volunteer Fire	112,452	835	-	5,130	81,365	87,330	383	11,368	-	11,751	22,897	27,481	50,378	27,481
Tyrone Volunteer Fire	90,963	675	-	4,150	3,761	8,586	310	9,196	-	2,320	11,826	18,521	(457)	18,064
Tyrone Volunteer Police	17,026	126	-	777	10,043	10,946	58	1,721	-	719	2,498	3,467	2,903	6,370
Unpire Volunteer Fire	43,830	325	-	2,000	602	2,927	149	4,431	-	5,406	9,986	8,924	(6,083)	2,841
Valley Springs Volunteer Fire	99,472	738	-	4,538	10,100	15,376	339	10,056	-	5,729	16,124	20,254	135	20,389
Van Buren Volunteer Police	22,609	168	-	1,031	1,353	2,552	77	2,286	-	4,217	6,580	4,603	(3,197)	1,406
Vandervoort Rural Volunteer Fire	66,856	496	-	3,050	-	3,546	228	6,759	-	1,593	8,580	13,613	(805)	12,808
Velvet Ridge Fire Protection District	72,581	539	-	3,311	4,747	8,597	247	7,337	-	-	7,584	14,779	3,395	18,174
Vilonia Volunteer Fire	107,058	795	-	4,884	-	5,679	365	10,823	-	30,840	42,028	21,799	(15,427)	6,372

Arkansas Local Police and Fire Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer – Volunteer

As of and for the Year Ended December 31, 2019

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Vilonia Volunteer Police	\$ 10,890	\$ 81	\$ -	\$ 497	\$ 1,643	\$ 2,221	\$ 37	\$ 1,101	\$ -	\$ 10,924	\$ 12,062	\$ 2,217	\$ (1,177)	\$ 1,040
Viola Volunteer Fire	60,855	452	-	2,776	7,440	10,668	207	6,152	-	7,572	13,931	12,391	(1,303)	11,088
Wabbaseka Volunteer Fire	33,499	249	-	1,528	1,854	3,631	114	3,386	-	4,723	8,223	6,821	(404)	6,417
Waldo Volunteer Fire	16,190	120	-	739	-	859	55	1,637	-	21,636	23,328	3,296	(21,411)	(18,115)
Waldo Volunteer Police	5,631	42	-	257	-	299	19	569	-	850	1,438	1,146	(4,719)	(3,573)
Waldron Volunteer Fire	101,239	751	-	4,619	-	5,370	345	10,234	-	2,564	13,143	20,614	(3,110)	17,504
Walnut Ridge Volunteer Fire	71,556	531	-	3,264	-	3,795	244	7,234	-	7,660	15,138	14,570	(8,288)	6,282
Walnut Ridge Volunteer Police	26,891	200	-	1,227	3,374	4,801	92	2,718	-	1,205	4,015	5,475	1,630	7,105
Ward Volunteer Fire	56,715	421	-	2,587	-	3,008	193	5,733	-	4,678	10,604	11,548	(1,855)	9,693
Ward Volunteer Police	23,918	178	-	1,091	-	1,269	81	2,418	-	3,386	5,885	4,870	(1,298)	3,572
Warren Volunteer Fire	172,101	1,277	-	7,851	9,361	18,489	586	17,398	-	24,628	42,612	35,042	(2,691)	32,351
Washington Volunteer Fire	25,732	191	-	1,174	2,117	3,482	88	2,601	-	920	3,609	5,239	(672)	4,567
Water Valley Volunteer Fire	83,283	618	-	3,799	-	4,417	284	8,419	-	5,112	13,815	16,957	(4,670)	12,287
Watson Chapel Volunteer Fire	183,504	1,362	-	8,371	29,953	39,686	625	18,551	-	1,226	20,402	37,364	12,812	50,176
Wedington Volunteer Fire	139,532	1,036	-	6,365	-	7,401	475	14,106	-	11,212	25,793	28,411	(6,230)	22,181
Weiner Volunteer Fire	78,212	580	-	3,568	3,486	7,634	266	7,907	-	2,012	10,185	15,925	637	16,562
Weiner Volunteer Police	10,378	77	-	473	7,082	7,632	35	1,049	-	-	1,084	2,113	2,535	4,648
Wescon Volunteer Fire	128,508	954	-	5,863	2,803	9,620	438	12,991	-	237	13,666	26,166	5,000	31,166
Wesley Volunteer Fire	35,037	260	-	1,598	2,068	3,926	119	3,542	-	14,327	17,988	7,134	(4,807)	2,327
West Fork Volunteer Fire	185,736	1,379	-	8,473	8,814	18,666	632	18,776	-	10,873	30,281	37,818	2,433	40,251
West Fork Volunteer Police	49,689	369	-	2,267	5,462	8,098	169	5,023	-	917	6,109	10,117	7,295	17,412
West Memphis Volunteer Police	31,543	234	-	1,439	2,192	3,865	107	3,189	-	924	4,220	6,423	(668)	5,755
West Point Volunteer Fire	33,499	249	-	1,528	-	1,777	114	3,386	-	12,888	16,388	6,821	(4,670)	2,151
West Pulaski Volunteer Fire	303,819	2,255	-	13,860	58,432	74,547	1,034	30,713	-	1,345	33,092	61,862	13,380	75,242
Western Greene Co Fire	139,209	1,033	-	6,351	91	7,475	474	14,073	-	6,764	21,311	28,345	(616)	27,729
Western Grove Volunteer Fire	112,082	832	-	5,113	11,937	17,882	382	11,331	-	1,510	13,223	22,821	6,436	29,257
Wheatley Volunteer Fire	45,178	335	-	2,061	359	2,755	154	4,567	-	12,751	17,472	9,199	(8,769)	430
Wheatley Volunteer Police	-	-	-	-	1	1	-	-	-	1,597	1,597	-	(2,497)	(2,497)
Wheeler Volunteer Fire	117,807	874	-	5,374	2,982	9,230	401	11,909	-	5,751	18,061	23,987	(373)	23,614
White Bluff-Rye Hill Volunteer	139,532	1,036	-	6,365	10,383	17,784	475	14,106	-	2,248	16,829	28,411	7,552	35,963
White Hall Volunteer Fire	83,748	622	-	3,821	6,012	10,455	285	8,466	-	19,197	27,948	17,052	(6,320)	10,732
White Hall Volunteer Police	1,585	12	-	72	1,157	1,241	5	160	-	165	323	323	(4,921)	(4,598)
Whitehouse Volunteer Fire	101,105	750	-	4,612	12,072	17,434	344	10,221	-	-	10,565	20,586	7,379	27,965
Wickes Rvfd #2	28,941	215	-	1,320	292	1,827	99	2,926	-	163	3,188	5,893	(70)	5,823
Williams Junction Volunteer Fire	44,666	332	-	2,038	-	2,370	152	4,515	-	1,836	6,503	9,094	(1,780)	7,314
Wilmar Volunteer Fire	49,224	365	-	2,246	602	3,213	168	4,976	-	1,708	6,852	10,023	406	10,429
Winnot Volunteer Fire	55,832	414	-	2,547	507	3,468	190	5,644	-	5,651	11,485	11,368	(3,113)	8,255
Wilson Volunteer Fire	50,020	371	-	2,282	1,229	3,882	170	5,057	-	7,582	12,809	10,185	(3,399)	6,786
Wilton Volunteer Fire	55,974	415	-	2,554	6,374	9,343	191	5,658	-	8,964	14,813	11,397	(6,464)	4,933
Winchester Volunteer Fire	33,310	247	-	1,520	12,170	13,937	113	3,367	-	686	4,166	6,782	8,035	14,817
Woodlawn Volunteer Fire	89,473	664	-	4,082	10,939	15,685	305	9,045	-	3,172	12,522	18,218	2,313	20,531
Wright-Pastoria Volunteer Fire	55,832	414	-	2,547	7,297	10,258	190	5,644	-	4,766	10,600	11,368	4,659	16,027
Wynne Volunteer Fire	73,094	543	-	3,335	-	3,878	249	7,389	-	1,468	9,106	14,883	(879)	14,004
Wynne Volunteer Police	-	-	-	-	2,072	2,072	-	-	-	4,168	4,168	-	(12)	(12)
Y-City Volunteer Fire	55,832	414	-	2,547	-	2,961	190	5,644	-	2,101	7,935	11,368	(1,890)	9,478
Yellville Volunteer Fire	92,730	688	-	4,230	4,035	8,953	316	9,374	-	7,890	17,580	18,881	462	19,343
Zinc Volunteer Fire	51,368	381	-	2,343	9,653	12,377	175	5,193	-	709	6,077	10,459	4,441	14,900
\$ 41,999,320	\$ 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
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Notes to the Schedules of Employer Allocations and
Schedules of Pension Amounts by Employer
December 31, 2019

Note 1: Plan Description and Reporting Entity

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

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

Benefits

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

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

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

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Notes to the Schedules of Employer Allocations and
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December 31, 2019

- c. In no event will the total of *a.* plus *b.* exceed, at time of retirement, 100% of such final average pay; plus
- d. Effective July 1, 2019, for each year of volunteer service, \$6.80 per month, to a maximum of \$272.00 monthly.
- e. Before the date that the first payment of his annuity becomes due, but not thereafter, a member may elect in writing to receive his annuity as a life annuity or he may elect to have his life annuity reduced but not any temporary annuity which may be payable, and nominate a beneficiary in accordance with the provisions of one of four options. If a member does not elect an option, their annuity shall be paid to him or her as a life annuity.

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

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

Deferred Retirement Option Plan (DROP): During 1993, the Arkansas General Assembly passed legislation (Acts 757 and 1004) allowing paid policemen and firefighters to elect to continue working for a period of 10 years past normal retirement age if a member of a local plan. In 2003, the Arkansas General Assembly passed legislation (Act 1734) affording paid members of LOPFI the same opportunity to continue working past normal retirement age with the maximum term being seven years.

This DROP is only available to participants having at least 20 years of paid service. In addition, Act 829 of 2015 allows up to 36 months of actual LOPFI volunteer service credit to be used towards DROP eligibility. The DROP member continues his payroll withholding, the employee's contribution is credited according to law to the defined benefit pension plan and the DROP, and the monthly benefits that would have been payable had the member elected to cease employment and receive a service retirement shall be paid into a separate DROP account.

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Contributions

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

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

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

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

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

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

Contributions

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

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Basis of Allocation

To facilitate the separate actuarial valuations, the System maintains separate accounts to identify additions, deductions and fiduciary net position applicable to each group. The allocation percentages presented for each group in the schedules of employer allocations are applied to amounts presented in the schedules of pension amounts by employer. The allocation percentages for each group as of December 31, 2019, are based on the ratio of each employer's contributions to total employer contributions of the group for the fiscal year ended December 31, 2019. The contributions used excluded contributions made for prior service, excess benefits and irregular payments. The employer allocation percentages have been rounded for presentation purposes. Therefore, use of these percentages to recalculate individual employer amounts presented in the schedules of pension amounts by employer may result in immaterial differences due to rounding.

Pension Expense and Amortization of Pension Expense

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

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

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

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Note 3: Collective Net Pension Liability

The components of the net pension liability of all entities participating in the cost-sharing pension plan at December 31, 2019, were as follows:

	<u>Paid</u>	<u>Volunteer</u>	<u>Total</u>
Total pension liability	\$ 2,884,471,916	\$ 136,384,837	\$ 3,020,856,753
Plan's fiduciary net position	<u>2,111,731,002</u>	<u>94,385,517</u>	<u>2,206,116,519</u>
Net pension liability	<u>\$ 772,740,914</u>	<u>\$ 41,999,320</u>	<u>\$ 814,740,234</u>
Plan's fiduciary net position as a percentage of total pension liability	73.21%	69.21%	73.03%

Actuarial Assumptions

The total pension liability as of December 31, 2019, was determined by an actuarial valuation as of December 31, 2019, using the following actuarial assumptions:

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

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Note 4: Combining Statement

The Plan's financial activities were included along with the financial activities of the agent multiple-employer plans administered by LOPFI in the statement of changes in fiduciary net position in LOPFI's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2019. The combining statement for plans administered by the System is as follows:

	Cost-Sharing Multiple- Employer	Agent Multiple- Employer	Total
Additions			
Contributions			
Member contributions	\$ 25,157,606	\$ 19,622	\$ 25,177,228
Employer contributions	88,524,836	35,680,713	124,205,549
Local plan administrative mergers and paid military time	180,761	4,262,675	4,443,436
Total contributions	113,863,203	39,963,010	153,826,213
Net investment income	345,816,336	45,011,713	390,828,049
Total additions	459,679,539	84,974,723	544,654,262
Deductions			
Benefits paid to participants	87,057,377	59,501,228	146,558,605
Administrative expenses	3,041,397	395,836	3,437,233
Total deductions	90,098,774	59,897,064	149,995,838
Net Increase in Net Position Restricted for Pensions	369,580,765	25,077,659	394,658,424
Net Position Restricted for Pensions, Beginning of Year	1,836,535,754	243,317,403	2,079,853,157
Net Position Restricted for Pensions, End of Year	\$ 2,206,116,519	\$ 268,395,062	\$ 2,474,511,581

Note 5: Subsequent Events

There has been significant volatility in the investment markets both nationally and globally since December 31, 2019, resulting in an overall market decline in certain market segments which has resulted in a decline in the value of the System's investment portfolio as of April 16, 2020, which is the date the financial statements of the System were available to be issued.

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Note 6: Additional Financial Information

Additional financial information is located in LOPFI's CAFR for the year ended December 31, 2019, which can be found on LOPFI's website at www.lopfi-prb.com.