

2024 GASB 67 – System Auditor – Agent Report

2024 GASB 67 & 68 Accounting & Financial Reporting – LOPFI Only

2024 GASB 68 – System Auditor – Cost Sharing Report

2024 GASB 68 – Proportionate Share – LOPFI Only

GASB 67
System Auditor
Agent Report



Arkansas Local Police and Fire Retirement System

Agent Multiple-Employer Defined Benefit Pension Plan

**Independent Auditor's Report and Schedule of
Changes in Fiduciary Net Position by Employer**

December 31, 2024



**Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
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As of and for the Year Ended December 31, 2024**

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Independent Auditor's Report

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

Report on the Audit of the Schedule

Opinions

We have audited the fiduciary net position as of December 31, 2024 and the changes in fiduciary net position for the year then ended, included in the accompanying schedule of changes in fiduciary net position by employer (Schedule) of the Arkansas Local Police and Fire Retirement System (System or LOPFI) agent multiple-employer defined benefit pension plan, and the related notes. We have also audited the fiduciary net position of each individual employer as of December 31, 2024 and the changes in fiduciary net position of each individual employer for the year then ended, included in the accompanying Schedule.

In our opinion, the accompanying Schedule referred to above presents fairly, in all material respects, the fiduciary net position of the Arkansas Local Police and Fire Retirement System agent multiple-employer defined benefit pension plan as for December 31, 2024 and the changes in fiduciary net position of each individual employer for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Schedule section of our report. We are required to be independent of the System and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Schedule

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

Auditor's Responsibilities for the Audit of the Schedule

Our objectives are to obtain reasonable assurance about whether the fiduciary net position and the changes in fiduciary net position included in the Schedule is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the fiduciary net position and the changes in fiduciary net position included in the Schedule.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the fiduciary net position and the changes in fiduciary net position included in the Schedule, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the Schedule.
- Obtain an understanding of internal control relevant to the audit 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 System's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the fiduciary net position and the changes in fiduciary net position in the Schedule.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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, 2024, and our report thereon, dated April 15, 2025, expressed an unmodified opinion on those financial statements.

Restriction on Use

Our report is intended solely for the information and use of Arkansas Local Police and Fire Retirement System management, the Board of Trustees, and Arkansas Local Police and Fire Retirement System participating employers and their auditors and is not intended to be, and should not be, used by anyone other than these specified parties.

Forvis Mazars, LLP

**Little Rock, Arkansas
May 21, 2025**

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2024

	Brinkley Police 2097-20	Camden Police 2771-20	El Dorado Police 5460-20	Fort Smith Police 6548-20	Harrison Police 8346-20	Helena-West Helena Police 8648-20	Hot Springs Police 9113-20	Jonesboro Police 10502-20	Little Rock Police 11606-20	North Little Rock Police 15369-20
Additions										
Contributions										
Employer contributions	\$ 2,684	\$ 212,604	\$ 672,636	\$ 1,994,551	\$ 68,109	\$ 217,829	\$ 983,155	\$ 319,990	\$ 9,497,593	\$ 2,284,702
Member contributions	-	-	-	-	-	-	-	-	-	-
Local plan administrative mergers	-	-	-	-	-	-	-	-	-	-
Total Contributions	2,684	212,604	672,636	1,994,551	68,109	217,829	983,155	319,990	9,497,593	2,284,702
Net Investment Income	75,341	345,833	-	1,374,483	393,079	258,798	2,237,892	1,316,213	6,840,927	-
Total Additions	78,025	558,437	672,636	3,369,034	461,188	476,627	3,221,047	1,636,203	16,338,520	2,284,702
Deductions										
Benefits paid to participants	21,345	405,902	441,328	2,362,759	310,972	180,928	1,942,765	1,053,724	9,813,301	2,198,539
Administrative expenses	848	3,891	-	15,464	4,423	2,912	25,179	14,809	76,968	-
Total Deductions	22,193	409,793	441,328	2,378,223	315,395	183,840	1,967,944	1,068,533	9,890,269	2,198,539
Net Increase (Decrease) in Net Position Restricted for Pensions	55,832	148,644	231,308	990,811	145,793	292,787	1,253,103	567,670	6,448,251	86,163
Net Position (Deficit) Restricted for Pensions, Beginning of Year	512,210	2,404,990	(1,601,111)	9,358,396	2,745,121	1,708,955	15,417,113	9,152,218	45,819,153	(992,675)
Net Position (Deficit) Restricted for Pensions, End of Year	\$ 568,042	\$ 2,553,634	\$ (1,369,803)	\$ 10,349,207	\$ 2,890,914	\$ 2,001,742	\$ 16,670,216	\$ 9,719,888	\$ 52,267,404	\$ (906,512)

See Notes to Schedule of Changes in Fiduciary Net Position by Employer

**Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2024**

(Continued)

	Pine Bluff Police 16462-20	Benton Police 1503-21	Blytheville Police 1791-21	Conway Police 3786-21	Crossett Police 4278-21	Forrest City Police 6440-21	Lonoke Police 11800-21	Lowell Police 11908-21	Magnolia Police 12181-21	Malvern Police 12297-21
Additions										
Contributions										
Employer contributions	\$ 763,955	\$ 189,752	\$ 137,626	\$ 676,757	\$ 2,684	\$ 217,647	\$ -	\$ 22,136	\$ 75,675	\$ 12,087
Member contributions	-	-	-	-	-	-	-	-	-	-
Local plan administrative mergers	-	-	-	-	-	-	-	-	-	-
Total Contributions	763,955	189,752	137,626	676,757	2,684	217,647	-	22,136	75,675	12,087
Net Investment Income	1,917,307	332,829	356,583	1,010,855	231,677	-	-	-	134,544	227,226
Total Additions	2,681,262	522,581	494,209	1,687,612	234,361	217,647	-	22,136	210,219	239,313
Deductions										
Benefits paid to participants	1,913,125	251,114	287,049	873,608	44,887	190,044	-	10,489	167,600	115,347
Administrative expenses	21,572	3,745	4,012	11,373	2,607	-	-	-	1,514	2,557
Total Deductions	1,934,697	254,859	291,061	884,981	47,494	190,044	-	10,489	169,114	117,904
Net Increase (Decrease) in Net Position Restricted for Pensions	746,565	267,722	203,148	802,631	186,867	27,603	-	11,647	41,105	121,409
Net Position (Deficit) Restricted for Pensions, Beginning of Year	13,372,075	2,252,217	2,454,807	6,845,594	1,567,476	(160,886)	188	(38,218)	944,008	1,568,301
Net Position (Deficit) Restricted for Pensions, End of Year	\$ 14,118,640	\$ 2,519,939	\$ 2,657,955	\$ 7,648,225	\$ 1,754,343	\$ (133,283)	\$ 188	\$ (26,571)	\$ 985,113	\$ 1,689,710

See Notes to Schedule of Changes in Fiduciary Net Position by Employer

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2024

(Continued)

	McGehee Police 13382-21	Newport Police 15067-21	Osceola Police 15768-21	Paragould Police 16160-21	Russellville Police 17337-21	Searcy Police 17639-21	Stuttgart Police 18546-21	West Memphis Police 20605-21	Gentry Fire 7048-30	Arkadelphia Fire 418-31
Additions										
Contributions										
Employer contributions	\$ 2,684	\$ 108,095	\$ 24,625	\$ 193,549	\$ 35,571	\$ 208,963	\$ 25,383	\$ 81,043	\$ 10,266	\$ -
Member contributions	-	-	-	-	-	-	-	-	4,025	-
Local plan administrative mergers	-	-	-	-	-	-	-	-	-	545,488
Total Contributions	2,684	108,095	24,625	193,549	35,571	208,963	25,383	81,043	14,291	545,488
Net Investment Income	89,671	82,130	416,504	65,238	798,966	180,749	222,029	893,598	112,348	-
Total Additions	92,355	190,225	441,129	258,787	834,537	389,712	247,412	974,641	126,639	545,488
Deductions										
Benefits paid to participants	14,547	156,959	237,551	226,740	405,434	279,659	138,491	495,681	-	-
Administrative expenses	1,009	924	4,686	734	8,989	2,034	2,498	10,054	1,264	-
Total Deductions	15,556	157,883	242,237	227,474	414,423	281,693	140,989	505,735	1,264	-
Net Increase (Decrease) in Net Position Restricted for Pensions	76,799	32,342	198,892	31,313	420,114	108,019	106,423	468,906	125,375	545,488
Net Position (Deficit) Restricted for Pensions, Beginning of Year	604,461	572,631	2,886,514	452,034	5,517,811	1,241,797	1,538,539	6,171,840	742,746	-
Net Position (Deficit) Restricted for Pensions, End of Year	\$ 681,260	\$ 604,973	\$ 3,085,406	\$ 483,347	\$ 5,937,925	\$ 1,349,816	\$ 1,644,962	\$ 6,640,746	\$ 868,121	\$ 545,488

See Notes to Schedule of Changes in Fiduciary Net Position by Employer

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2024

(Continued)

	Barling Fire 1007-31	Beebe Fire 1317-31	Bella Vista Fire 1406-31	Benton Fire 1503-31	Bentonville Fire 1600-31	Blytheville Fire 1791-31	Brinkley Fire 2097-31	Cabot Fire 2585-31	Camden Fire 2771-31	Centerton Fire 3182-31
Additions										
Contributions										
Employer contributions	\$ 11,477	\$ 8,274	\$ 270,651	\$ 1,140,412	\$ 20,491	\$ 193,422	\$ (265)	\$ 1,877	\$ 270,436	\$ 5,980
Member contributions	-	3,830	-	-	-	-	-	-	-	-
Local plan administrative mergers	-	-	-	-	-	-	-	-	-	-
Total Contributions	11,477	12,104	270,651	1,140,412	20,491	193,422	(265)	1,877	270,436	5,980
Net Investment Income	39,464	63,083	408,355	663,803	1,264,647	276,657	33,720	466,246	243,258	172,282
Total Additions	50,941	75,187	679,006	1,804,215	1,285,138	470,079	33,455	468,123	513,694	178,262
Deductions										
Benefits paid to participants	30,507	-	436,135	714,160	449,276	386,331	26,524	72,144	360,192	78,985
Administrative expenses	444	710	4,594	7,469	14,229	3,113	379	5,246	2,737	1,938
Total Deductions	30,951	710	440,729	721,629	463,505	389,444	26,903	77,390	362,929	80,923
Net Increase (Decrease) in Net Position Restricted for Pensions	19,990	74,477	238,277	1,082,586	821,633	80,635	6,552	390,733	150,765	97,339
Net Position (Deficit) Restricted for Pensions, Beginning of Year	272,925	415,006	2,808,399	4,217,569	8,655,560	1,943,061	238,471	3,147,196	1,668,554	1,186,443
Net Position (Deficit) Restricted for Pensions, End of Year	\$ 292,915	\$ 489,483	\$ 3,046,676	\$ 5,300,155	\$ 9,477,193	\$ 2,023,696	\$ 245,023	\$ 3,537,929	\$ 1,819,319	\$ 1,283,782

See Notes to Schedule of Changes in Fiduciary Net Position by Employer

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2024

(Continued)

	Clinton Fire 3689-31	Crossett Fire 4278-31	El Dorado Fire 5460-31	Fayetteville Fire 6149-31	Forrest City Fire 6440-31	Fort Smith Fire 6548-31	Heber Springs Fire 8621-31	Helena-West Helena Fire 8648-31	Hope Fire 9024-31	Hot Springs Village Fire 9210-31
Additions										
Contributions										
Employer contributions	\$ 5,333	\$ 78,596	\$ 586,250	\$ 1,074,083	\$ 148,276	\$ 1,948,405	\$ 1,877	\$ 268,719	\$ 19,316	\$ 51,568
Member contributions	-	-	-	-	-	-	-	-	-	-
Local plan administrative mergers	-	-	-	702	-	-	-	-	-	-
Total Contributions	5,333	78,596	586,250	1,074,785	148,276	1,948,405	1,877	268,719	19,316	51,568
Net Investment Income	23,750	351,949	61,032	216,602	351,329	1,783,435	39,242	431,284	242,022	-
Total Additions	29,083	430,545	647,282	1,291,387	499,605	3,731,840	41,119	700,003	261,338	51,568
Deductions										
Benefits paid to participants	19,592	241,028	709,645	1,252,186	303,874	3,187,674	24,873	258,006	171,538	57,423
Administrative expenses	267	3,960	687	2,437	3,953	20,066	442	4,852	2,723	-
Total Deductions	19,859	244,988	710,332	1,254,623	307,827	3,207,740	25,315	262,858	174,261	57,423
Net Increase (Decrease) in Net Position Restricted for Pensions	9,224	185,557	(63,050)	36,764	191,778	524,100	15,804	437,145	87,077	(5,855)
Net Position (Deficit) Restricted for Pensions, Beginning of Year	165,656	2,430,374	469,073	1,761,477	2,422,817	12,523,562	273,421	1,996,062	1,691,537	(20,891)
Net Position (Deficit) Restricted for Pensions, End of Year	\$ 174,880	\$ 2,615,931	\$ 406,023	\$ 1,798,241	\$ 2,614,595	\$ 13,047,662	\$ 289,225	\$ 2,433,207	\$ 1,778,614	\$ (26,746)

See Notes to Schedule of Changes in Fiduciary Net Position by Employer

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2024

(Continued)

	Hot Springs Fire 9113-31	Hoxie Fire 9326-31	Jonesboro Fire 10502-31	Lincoln Fire 11614-31	Little Rock Fire 11606-31	Lowell Fire 11908-31	Magnolia Fire 12181-31	Malvern Fire 12297-31	Marianna Fire 12688-31	McGehee Fire 13382-31
Additions										
Contributions										
Employer contributions	\$ 1,724,131	\$ 7,919	\$ 1,393,824	\$ 3,185	\$ 8,760,145	\$ 77,645	\$ 96,763	\$ 21,385	\$ 10,013	\$ 4,204
Member contributions	-	-	-	-	-	-	-	-	-	-
Local plan administrative mergers	-	-	-	-	-	-	-	-	-	-
Total Contributions	1,724,131	7,919	1,393,824	3,185	8,760,145	77,645	96,763	21,385	10,013	4,204
Net Investment Income	-	15,922	-	11,098	6,145,400	157,243	393,239	266,153	87,206	53,627
Total Additions	1,724,131	23,841	1,393,824	14,283	14,905,545	234,888	490,002	287,538	97,219	57,831
Deductions										
Benefits paid to participants	1,706,141	11,780	1,377,628	14,651	10,232,498	34,852	181,074	165,968	48,597	37,367
Administrative expenses	-	179	-	125	69,143	1,769	4,424	2,995	981	603
Total Deductions	1,706,141	11,959	1,377,628	14,776	10,301,641	36,621	185,498	168,963	49,578	37,970
Net Increase (Decrease) in Net Position Restricted for Pensions	17,990	11,882	16,196	(493)	4,603,904	198,267	304,504	118,575	47,641	19,861
Net Position (Deficit) Restricted for Pensions, Beginning of Year	(1,255,838)	108,203	(2,176,294)	79,810	41,740,506	1,028,157	2,666,925	1,848,339	601,372	374,527
Net Position (Deficit) Restricted for Pensions, End of Year	\$ (1,237,848)	\$ 120,085	\$ (2,160,098)	\$ 79,317	\$ 46,344,410	\$ 1,226,424	\$ 2,971,429	\$ 1,966,914	\$ 649,013	\$ 394,388

See Notes to Schedule of Changes in Fiduciary Net Position by Employer

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2024

(Continued)

	Mena Fire 13773-31	Monticello Fire 14087-31	Mountain Home Fire 14389-31	Newport Fire 15067-31	North Little Rock Fire 15369-31	Paragould Fire 16160-31	Pine Bluff Fire 16462-31	Pocahontas Fire 16659-31	Russellville Fire 17337-31	Searcy Fire 17639-31
Additions										
Contributions										
Employer contributions	\$ 2,873	\$ 1,877	\$ 286,088	\$ 13,511	\$ 2,064,574	\$ 114,803	\$ 968,780	\$ 85,763	\$ 343,514	\$ 518,516
Member contributions	-	-	-	-	-	-	-	-	-	-
Local plan administrative mergers	-	-	-	-	-	-	-	-	-	-
Total Contributions	2,873	1,877	286,088	13,511	2,064,574	114,803	968,780	85,763	343,514	518,516
Net Investment Income	92,236	111,754	222,357	164,052	171,055	65,616	799,414	110,674	451,721	-
Total Additions	95,109	113,631	508,445	177,563	2,235,629	180,419	1,768,194	196,437	795,235	518,516
Deductions										
Benefits paid to participants	43,806	41,722	432,572	95,255	3,180,589	213,671	1,506,056	95,209	385,355	470,170
Administrative expenses	1,038	1,257	2,502	1,846	1,925	738	8,994	1,245	5,082	-
Total Deductions	44,844	42,979	435,074	97,101	3,182,514	214,409	1,515,050	96,454	390,437	470,170
Net Increase (Decrease) in Net Position Restricted for Pensions	50,265	70,652	73,371	80,462	(946,885)	(33,990)	253,144	99,983	404,798	48,346
Net Position (Deficit) Restricted for Pensions, Beginning of Year	636,115	765,852	1,557,410	1,135,870	1,699,748	487,400	5,604,509	743,447	3,036,032	(543,140)
Net Position (Deficit) Restricted for Pensions, End of Year	\$ 686,380	\$ 836,504	\$ 1,630,781	\$ 1,216,332	\$ 752,863	\$ 453,410	\$ 5,857,653	\$ 843,430	\$ 3,440,830	\$ (494,794)

See Notes to Schedule of Changes in Fiduciary Net Position by Employer

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2024

(Continued)

	Stamps Fire 18139-31	Stuttgart Fire 18546-31	Texarkana Fire 18929-31	Trumann Fire 19224-31	Van Buren Fire 19410-31	Walnut Ridge Fire 20117-31	Warren Fire 20214-31	West Memphis Fire 20605-31	Wynne Fire 21199-31	Alzheimer Volunteer Fire 248-35
Additions										
Contributions										
Employer contributions	\$ 2,417	\$ 364,701	\$ 110,463	\$ 23,474	\$ 157,374	\$ 83,363	\$ 3,126	\$ 208,238	\$ 20,440	\$ 11,299
Member contributions	-	-	-	-	-	-	-	1,782	-	-
Local plan administrative mergers	-	-	-	-	-	-	798	-	-	-
Total Contributions	2,417	364,701	110,463	23,474	157,374	83,363	3,924	210,020	20,440	11,299
Net Investment Income	1,477	345,250	700,996	28,859	74,534	79,546	17,612	1,031,459	18,374	7,360
Total Additions	3,894	709,951	811,459	52,333	231,908	162,909	21,536	1,241,479	38,814	18,659
Deductions										
Benefits paid to participants	8,064	366,256	586,816	49,091	187,064	119,806	26,876	774,098	38,836	7,238
Administrative expenses	17	3,884	7,887	325	839	895	198	11,605	207	83
Total Deductions	8,081	370,140	594,703	49,416	187,903	120,701	27,074	785,703	39,043	7,321
Net Increase (Decrease) in Net Position Restricted for Pensions	(4,187)	339,811	216,756	2,917	44,005	42,208	(5,538)	455,776	(229)	11,338
Net Position (Deficit) Restricted for Pensions, Beginning of Year	12,674	2,305,232	4,917,129	205,432	512,336	549,173	129,033	7,166,743	131,843	47,096
Net Position (Deficit) Restricted for Pensions, End of Year	\$ 8,487	\$ 2,645,043	\$ 5,133,885	\$ 208,349	\$ 556,341	\$ 591,381	\$ 123,495	\$ 7,622,519	\$ 131,614	\$ 58,434

See Notes to Schedule of Changes in Fiduciary Net Position by Employer

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2024

(Continued)

	Altus Volunteer Fire 205-35	Amity Volunteer Fire 302-35	Arkadelphia Volunteer Fire 418-35	Arkansas City Volunteer Fire 507-35	Atkins Volunteer Fire 701-35	Augusta Volunteer Fire 809-35	Bald Knob Volunteer Fire 906-35	Barling Volunteer Fire 1007-35	Bay Volunteer Fire 1201-35	Bearden Volunteer Fire 1309-35
Additions										
Contributions										
Employer contributions	\$ 6,582	\$ 1,926	\$ -	\$ 7,296	\$ 1,587	\$ 2,265	\$ 17,144	\$ 568	\$ 568	\$ 1,247
Member contributions	-	-	-	-	-	-	-	-	-	-
Local plan administrative mergers	-	-	51,326	-	-	-	-	-	-	-
Total Contributions	6,582	1,926	51,326	7,296	1,587	2,265	17,144	568	568	1,247
Net Investment Income	3,800	24,755	-	-	21,354	16,927	13,601	23,007	15,163	11,696
Total Additions	10,382	26,681	51,326	7,296	22,941	19,192	30,745	23,575	15,731	12,943
Deductions										
Benefits paid to participants	8,558	12,789	-	3,479	19,797	13,536	12,696	7,531	6,418	9,077
Administrative expenses	43	279	-	-	240	190	153	259	171	132
Total Deductions	8,601	13,068	-	3,479	20,037	13,726	12,849	7,790	6,589	9,209
Net Increase (Decrease) in Net Position Restricted for Pensions	1,781	13,613	51,326	3,817	2,904	5,466	17,896	15,785	9,142	3,734
Net Position (Deficit) Restricted for Pensions, Beginning of Year	26,347	170,661	-	(21,129)	151,638	118,618	88,562	157,041	104,131	81,976
Net Position (Deficit) Restricted for Pensions, End of Year	\$ 28,128	\$ 184,274	\$ 51,326	\$ (17,312)	\$ 154,542	\$ 124,084	\$ 106,458	\$ 172,826	\$ 113,273	\$ 85,710

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2024

(Continued)

	Beebe Volunteer Fire 1317-35	Bella Vista Volunteer Fire 1406-35	Belleville Volunteer Fire 1392-35	Benton Volunteer Fire 1503-35	Bentonville Volunteer Fire 1600-35	Berryville Volunteer Fire 1708-35	Biscoe Volunteer Fire 1732-35	Blytheville Volunteer Fire 1791-35	Booneville Volunteer Fire 1902-35	Bradford Volunteer Fire 1996-35
Additions										
Contributions										
Employer contributions	\$ 2,060	\$ 3,237	\$ 229	\$ 1,529	\$ 1,996	\$ 4,641	\$ 12,730	\$ 692	\$ 12,709	\$ 9,440
Member contributions	-	12	-	-	-	-	-	-	-	-
Local plan administrative mergers	-	-	-	-	-	-	-	-	-	-
Total Contributions	2,060	3,249	229	1,529	1,996	4,641	12,730	692	12,709	9,440
Net Investment Income	11,153	4,420	28,641	168	8,943	42,965	-	386	16,025	9,908
Total Additions	13,213	7,669	28,870	1,697	10,939	47,606	12,730	1,078	28,734	19,348
Deductions										
Benefits paid to participants	9,628	3,450	7,086	487	10,106	34,644	10,217	2,559	31,225	16,555
Administrative expenses	125	50	322	2	101	483	-	4	180	111
Total Deductions	9,753	3,500	7,408	489	10,207	35,127	10,217	2,563	31,405	16,666
Net Increase (Decrease) in Net Position Restricted for Pensions	3,460	4,169	21,462	1,208	732	12,479	2,513	(1,485)	(2,671)	2,682
Net Position (Deficit) Restricted for Pensions, Beginning of Year	78,229	29,599	194,601	601	63,743	301,781	(8,711)	3,510	116,225	69,696
Net Position (Deficit) Restricted for Pensions, End of Year	\$ 81,689	\$ 33,768	\$ 216,063	\$ 1,809	\$ 64,475	\$ 314,260	\$ (6,198)	\$ 2,025	\$ 113,554	\$ 72,378

See Notes to Schedule of Changes in Fiduciary Net Position by Employer

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2024

(Continued)

	Bradley Volunteer Fire 2003-35	Brinkley Volunteer Fire 2097-35	Bryant Volunteer Fire 2194-35	Bull Shoals Volunteer Fire 2283-35	Cabot Volunteer Fire 2585-35	Caddo Valley Volunteer Fire 2682-35	Caldwell Volunteer Fire 2690-35	Calico Rock Volunteer Fire 2739-35	Calion Volunteer Fire 2763-35	Camden Volunteer Fire 2771-35
Additions										
Contributions										
Employer contributions	\$ 5,135	\$ (771)	\$ 5,271	\$ 2,495	\$ 908	\$ 7,167	\$ (111)	\$ 229	\$ 1,247	\$ 13,307
Member contributions	-	-	-	-	-	-	-	-	-	-
Local plan administrative mergers	-	-	-	-	-	-	-	-	-	-
Total Contributions	5,135	(771)	5,271	2,495	908	7,167	(111)	229	1,247	13,307
Net Investment Income	10,604	36,580	9,053	16,192	33,128	15,009	18,687	15,793	16,811	9,861
Total Additions	15,739	35,809	14,324	18,687	34,036	22,176	18,576	16,022	18,058	23,168
Deductions										
Benefits paid to participants	10,697	33,482	8,957	13,395	14,732	14,136	3,755	4,279	7,078	16,135
Administrative expenses	119	412	102	182	373	169	210	178	189	111
Total Deductions	10,816	33,894	9,059	13,577	15,105	14,305	3,965	4,457	7,267	16,246
Net Increase (Decrease) in Net Position Restricted for Pensions	4,923	1,915	5,265	5,110	18,931	7,871	14,611	11,565	10,791	6,922
Net Position (Deficit) Restricted for Pensions, Beginning of Year	73,560	261,285	62,269	113,531	228,033	103,668	126,662	107,440	115,123	67,232
Net Position (Deficit) Restricted for Pensions, End of Year	\$ 78,483	\$ 263,200	\$ 67,534	\$ 118,641	\$ 246,964	\$ 111,539	\$ 141,273	\$ 119,005	\$ 125,914	\$ 74,154

See Notes to Schedule of Changes in Fiduciary Net Position by Employer

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2024

(Continued)

	Cammack Village Volunteer Fire 2852-35	Caraway Volunteer Fire 2887-35	Carlisle Volunteer Fire 2984-35	Carthage Volunteer Fire 3050-35	Cash Volunteer Fire 3085-35	Cave City Volunteer Fire 3093-35	Centerton Volunteer Fire 3182-35	Charleston Volunteer Fire 3271-35	Chidester Volunteer Fire 3387-35	Clarendon Volunteer Fire 3484-35
Additions										
Contributions										
Employer contributions	\$ (111)	\$ 35,417	\$ 17,499	\$ 6,893	\$ 1,385	\$ 17,827	\$ 8,313	\$ 2,944	\$ 3,832	\$ 3,239
Member contributions	-	-	-	-	-	-	-	-	-	-
Local plan administrative mergers	-	-	-	-	-	-	-	-	-	-
Total Contributions	(111)	35,417	17,499	6,893	1,385	17,827	8,313	2,944	3,832	3,239
Net Investment Income	14,075	-	19,976	8,241	589	200	32,905	87,699	5,394	39,450
Total Additions	13,964	35,417	37,475	15,134	1,974	18,027	41,218	90,643	9,226	42,689
Deductions										
Benefits paid to participants	2,475	21,852	31,447	9,867	1,539	13,896	40,289	33,868	4,879	20,304
Administrative expenses	158	-	225	93	7	2	370	987	61	444
Total Deductions	2,633	21,852	31,672	9,960	1,546	13,898	40,659	34,855	4,940	20,748
Net Increase (Decrease) in Net Position Restricted for Pensions	11,331	13,565	5,803	5,174	428	4,129	559	55,788	4,286	21,941
Net Position (Deficit) Restricted for Pensions, Beginning of Year	95,238	(82,781)	140,305	56,493	4,009	(630)	235,619	600,826	36,521	271,849
Net Position (Deficit) Restricted for Pensions, End of Year	\$ 106,569	\$ (69,216)	\$ 146,108	\$ 61,667	\$ 4,437	\$ 3,499	\$ 236,178	\$ 656,614	\$ 40,807	\$ 293,790

See Notes to Schedule of Changes in Fiduciary Net Position by Employer

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
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(Continued)

	Clarksville Volunteer Fire 3573-35	Clinton Volunteer Fire 3689-35	Coal Hill Volunteer Fire 3751-35	Conway Volunteer Fire 3786-35	Corning Volunteer Fire 3875-35	Cotter Volunteer Fire 3972-35	Cotton Plant Volunteer Fire 4065-35	Crawfordsville Volunteer Fire 4170-35	Crossett Volunteer Fire 4278-35	Danville Volunteer Fire 4464-35
Additions										
Contributions										
Employer contributions	\$ 4,641	\$ 22,998	\$ 8,124	\$ 1,332	\$ 4,940	\$ 1,789	\$ 8,291	\$ 4,909	\$ 7,084	\$ 8,706
Member contributions	-	-	-	-	-	-	-	-	-	-
Local plan administrative mergers	-	-	-	-	-	-	-	-	-	-
Total Contributions	4,641	22,998	8,124	1,332	4,940	1,789	8,291	4,909	7,084	8,706
Net Investment Income	178,984	40,146	-	-	16,206	4,149	7,907	14,059	20,352	4,531
Total Additions	183,625	63,144	8,124	1,332	21,146	5,938	16,198	18,968	27,436	13,237
Deductions										
Benefits paid to participants	83,294	43,249	3,299	-	17,534	3,679	6,628	18,024	18,940	10,097
Administrative expenses	2,014	452	-	-	182	47	89	158	229	51
Total Deductions	85,308	43,701	3,299	-	17,716	3,726	6,717	18,182	19,169	10,148
Net Increase (Decrease) in Net Position Restricted for Pensions	98,317	19,443	4,825	1,332	3,430	2,212	9,481	786	8,267	3,089
Net Position (Deficit) Restricted for Pensions, Beginning of Year	1,233,997	278,087	(3,939)	(1,332)	114,470	28,639	51,945	100,399	141,772	30,941
Net Position (Deficit) Restricted for Pensions, End of Year	\$ 1,332,314	\$ 297,530	\$ 886	\$ -	\$ 117,900	\$ 30,851	\$ 61,426	\$ 101,185	\$ 150,039	\$ 34,030

See Notes to Schedule of Changes in Fiduciary Net Position by Employer

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
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(Continued)

	Decatur Volunteer Fire 4669-35	DeQueen Volunteer Fire 4766-35	Des Arc Volunteer Fire 4855-35	Devalls Bluff Volunteer Fire 4863-35	DeWitt Volunteer Fire 4960-35	Diaz Volunteer Fire 5010-35	Dover Volunteer Fire 5169-35	Elaine Volunteer Fire 5401-35	Elkins Volunteer Fire 5568-35	Emmet Volunteer Fire 5630-35
Additions										
Contributions										
Employer contributions	\$ 1,247	\$ 2,323	\$ 3,284	\$ 20,082	\$ 10,996	\$ 15,807	\$ 15,012	\$ (2,913)	\$ 6,229	\$ 4,223
Member contributions	-	-	-	-	-	-	-	-	-	-
Local plan administrative mergers	-	-	-	-	-	-	-	-	-	-
Total Contributions	1,247	2,323	3,284	20,082	10,996	15,807	15,012	(2,913)	6,229	4,223
Net Investment Income	19,662	56,594	62,385	1,964	29,504	17,448	10,672	23,688	31,936	7,556
Total Additions	20,909	58,917	65,669	22,046	40,500	33,255	25,684	20,775	38,165	11,779
Deductions										
Benefits paid to participants	13,277	32,437	28,531	14,926	28,834	15,328	8,618	18,973	31,492	10,685
Administrative expenses	221	637	702	22	332	196	120	267	359	85
Total Deductions	13,498	33,074	29,233	14,948	29,166	15,524	8,738	19,240	31,851	10,770
Net Increase (Decrease) in Net Position Restricted for Pensions	7,411	25,843	36,436	7,098	11,334	17,731	16,946	1,535	6,314	1,009
Net Position (Deficit) Restricted for Pensions, Beginning of Year	137,252	392,774	429,023	10,535	205,853	116,222	66,584	169,052	225,798	53,669
Net Position (Deficit) Restricted for Pensions, End of Year	\$ 144,663	\$ 418,617	\$ 465,459	\$ 17,633	\$ 217,187	\$ 133,953	\$ 83,530	\$ 170,587	\$ 232,112	\$ 54,678

See Notes to Schedule of Changes in Fiduciary Net Position by Employer

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2024

(Continued)

	England Volunteer Fire 5657-35	Eudora Volunteer Fire 5762-35	Farmington Volunteer Fire 6041-35	Fayetteville Volunteer Fire 6149-35	Fisher Volunteer Fire 6254-35	Flippin Volunteer Fire 6300-35	Forrest City Volunteer Fire 6440-35	Garland Volunteer Fire 6831-35	Gassville Volunteer Fire 6939-35	Gentry Volunteer Fire 7048-35
Additions										
Contributions										
Employer contributions	\$ 10,067	\$ 1,587	\$ 6,375	\$ 1,940	\$ 3,200	\$ (1,913)	\$ 558	\$ 301	\$ 8,589	\$ 5,809
Member contributions	-	-	-	-	-	-	-	-	-	-
Local plan administrative mergers	-	-	-	-	-	6	-	-	-	-
Total Contributions	10,067	1,587	6,375	1,940	3,200	(1,907)	558	301	8,589	5,809
Net Investment Income	28,029	24,048	16,455	94	-	28,900	-	6,772	23,241	48,502
Total Additions	38,096	25,635	22,830	2,034	3,200	26,993	558	7,073	31,830	54,311
Deductions										
Benefits paid to participants	27,120	13,638	14,952	3,301	3,679	35,444	-	5,328	21,910	42,873
Administrative expenses	315	271	185	1	-	325	-	76	261	546
Total Deductions	27,435	13,909	15,137	3,302	3,679	35,769	-	5,404	22,171	43,419
Net Increase (Decrease) in Net Position Restricted for Pensions	10,661	11,726	7,693	(1,268)	(479)	(8,776)	558	1,669	9,659	10,892
Net Position (Deficit) Restricted for Pensions, Beginning of Year	195,616	166,536	114,120	1,309	(582)	211,574	(1,315)	47,714	161,792	342,265
Net Position (Deficit) Restricted for Pensions, End of Year	\$ 206,277	\$ 178,262	\$ 121,813	\$ 41	\$ (1,061)	\$ 202,798	\$ (757)	\$ 49,383	\$ 171,451	\$ 353,157

See Notes to Schedule of Changes in Fiduciary Net Position by Employer

**Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2024**

(Continued)

	Gillett Volunteer Fire 7137-35	Gosnell Volunteer Fire 7331-35	Gould Volunteer Fire 7366-35	Grady Volunteer Fire 7358-35	Gravette Volunteer Fire 7374-35	Greenwood Volunteer Fire 7471-35	Greers Ferry Volunteer Fire 7544-35	Grover Township Volunteer Fire 7544-35	Grubbs Volunteer Fire 7730-35	Gurdon Volunteer Fire 7749-35
Additions										
Contributions										
Employer contributions	\$ 3,284	\$ 5,697	\$ 2,173	\$ 1,247	\$ 1,388	\$ 9,058	\$ 1,587	\$ 6,543	\$ 3,565	\$ 1,926
Member contributions	12	-	-	-	-	-	-	-	-	-
Local plan administrative mergers	-	-	-	-	-	-	-	-	-	-
Total Contributions	3,296	5,697	2,173	1,247	1,388	9,058	1,587	6,543	3,565	1,926
Net Investment Income	31,673	-	6,942	15,801	17,789	21,063	19,903	9,796	3,830	37,958
Total Additions	34,969	5,697	9,115	17,048	19,177	30,121	21,490	16,339	7,395	39,884
Deductions										
Benefits paid to participants	22,534	5,218	3,919	13,550	8,372	24,454	12,555	12,477	4,279	27,444
Administrative expenses	356	-	78	178	200	237	224	110	43	427
Total Deductions	22,890	5,218	3,997	13,728	8,572	24,691	12,779	12,587	4,322	27,871
Net Increase (Decrease) in Net Position Restricted for Pensions	12,079	479	5,118	3,320	10,605	5,430	8,711	3,752	3,073	12,013
Net Position (Deficit) Restricted for Pensions, Beginning of Year	221,033	(585)	47,209	111,619	122,230	148,288	138,333	68,351	25,924	266,118
Net Position (Deficit) Restricted for Pensions, End of Year	\$ 233,112	\$ (106)	\$ 52,327	\$ 114,939	\$ 132,835	\$ 153,718	\$ 147,044	\$ 72,103	\$ 28,997	\$ 278,131

See Notes to Schedule of Changes in Fiduciary Net Position by Employer

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
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(Continued)

	Hamburg Volunteer Fire 7935-35	Hampton Volunteer Fire 8044-35	Hardy Volunteer Fire 8133-35	Harrisburg Volunteer Fire 8230-35	Hartford Volunteer Fire 8435-35	Hazen Volunteer Fire 8532-35	Heber Springs Volunteer Fire 8621-35	Helena-West Helena Volunteer Fire 8648-35	Hermitage Volunteer Fire 8664-35	Hickory Ridge Volunteer Fire 8834-35
Additions										
Contributions										
Employer contributions	\$ 17,463	\$ 22,176	\$ 9,592	\$ 229	\$ (111)	\$ 6,803	\$ 2,944	\$ 12,761	\$ 7,791	\$ 6,555
Member contributions	-	-	-	-	-	-	-	-	-	-
Local plan administrative mergers	-	-	-	-	-	-	-	-	-	-
Total Contributions	17,463	22,176	9,592	229	(111)	6,803	2,944	12,761	7,791	6,555
Net Investment Income	29,667	6,997	18,362	47,440	10,183	25,047	43,378	24,696	-	40,551
Total Additions	47,130	29,173	27,954	47,669	10,072	31,850	46,322	37,457	7,791	47,106
Deductions										
Benefits paid to participants	39,102	24,584	23,099	4,239	1,899	28,887	28,594	17,201	5,818	31,692
Administrative expenses	334	79	207	534	115	282	488	278	-	456
Total Deductions	39,436	24,663	23,306	4,773	2,014	29,169	29,082	17,479	5,818	32,148
Net Increase (Decrease) in Net Position Restricted for Pensions	7,694	4,510	4,648	42,896	8,058	2,681	17,240	19,978	1,973	14,958
Net Position (Deficit) Restricted for Pensions, Beginning of Year	208,835	47,903	129,309	318,652	68,970	178,221	302,358	67,125	(15,538)	283,237
Net Position (Deficit) Restricted for Pensions, End of Year	\$ 216,529	\$ 52,413	\$ 133,957	\$ 361,548	\$ 77,028	\$ 180,902	\$ 319,598	\$ 87,103	\$ (13,565)	\$ 298,195

See Notes to Schedule of Changes in Fiduciary Net Position by Employer

**Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2024**

(Continued)

	Holiday Island Volunteer Fire 9008-35	Holly Grove Volunteer Fire 8923-35	Hope Volunteer Fire 9024-35	Horatio Volunteer Fire 9067-35	Hot Springs Village Volunteer Fire 9210-35	Hoxie Volunteer Fire 9326-35	Humphrey Volunteer Fire 9512-35	Huntington Volunteer Fire 9717-35	Huntsville Volunteer Fire 9628-35	Huttig Volunteer Fire 9814-35
Additions										
Contributions										
Employer contributions	\$ 3,177	\$ 568	\$ 641	\$ 1,307	\$ 10,724	\$ 9,636	\$ (111)	\$ 2,425	\$ 1,247	\$ 2,265
Member contributions	-	-	-	-	-	-	-	-	-	-
Local plan administrative mergers	-	-	-	-	-	-	-	-	-	-
Total Contributions	3,177	568	641	1,307	10,724	9,636	(111)	2,425	1,247	2,265
Net Investment Income	3,480	5,025	4,441	19,758	-	4,987	6,045	6,945	31,499	29,750
Total Additions	6,657	5,593	5,082	21,065	10,724	14,623	5,934	9,370	32,746	32,015
Deductions										
Benefits paid to participants	2,294	4,618	4,900	11,296	6,418	3,679	3,186	4,279	16,676	13,379
Administrative expenses	39	57	50	222	-	56	68	78	354	335
Total Deductions	2,333	4,675	4,950	11,518	6,418	3,735	3,254	4,357	17,030	13,714
Net Increase (Decrease) in Net Position Restricted for Pensions	4,324	918	132	9,547	4,306	10,888	2,680	5,013	15,716	18,301
Net Position (Deficit) Restricted for Pensions, Beginning of Year	22,785	35,560	31,772	136,873	(19,969)	30,309	41,995	47,287	217,961	204,127
Net Position (Deficit) Restricted for Pensions, End of Year	\$ 27,109	\$ 36,478	\$ 31,904	\$ 146,420	\$ (15,663)	\$ 41,197	\$ 44,675	\$ 52,300	\$ 233,677	\$ 222,428

See Notes to Schedule of Changes in Fiduciary Net Position by Employer

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
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(Continued)

	Imboden Volunteer Fire 10014-35	Jasper Volunteer Fire 10316-35	Joiner Volunteer Fire 10405-35	Jonesboro Volunteer Fire 10502-35	Judsonia Volunteer Fire 10588-35	Junction City Volunteer Fire 10618-35	Keiser Volunteer Fire 10707-35	Kensett Volunteer Fire 10804-35	Lake City Volunteer Fire 11002-35	Lake Village Volunteer Fire 11207-35
Additions										
Contributions										
Employer contributions	\$ 28,037	\$ 15,048	\$ 6,416	\$ 8,046	\$ -	\$ 1,751	\$ 7,195	\$ 4,275	\$ 6,006	\$ 3,213
Member contributions	-	-	-	-	-	-	-	-	12	-
Local plan administrative mergers	-	-	-	-	161,714	-	-	-	-	-
Total Contributions	28,037	15,048	6,416	8,046	161,714	1,751	7,195	4,275	6,018	3,213
Net Investment Income	4,226	-	4,179	-	2,974	23,308	5,222	7,371	12,496	16,943
Total Additions	32,263	15,048	10,595	8,046	164,688	25,059	12,417	11,646	18,514	20,156
Deductions										
Benefits paid to participants	26,613	15,195	6,178	-	2,910	10,387	10,896	11,097	11,656	15,315
Administrative expenses	48	-	47	-	33	262	59	83	141	191
Total Deductions	26,661	15,195	6,225	-	2,943	10,649	10,955	11,180	11,797	15,506
Net Increase (Decrease) in Net Position Restricted for Pensions	5,602	(147)	4,370	8,046	161,745	14,410	1,462	466	6,717	4,650
Net Position (Deficit) Restricted for Pensions, Beginning of Year	27,493	(6,713)	27,773	(37,909)	-	159,891	36,707	52,609	86,220	119,141
Net Position (Deficit) Restricted for Pensions, End of Year	\$ 33,095	\$ (6,860)	\$ 32,143	\$ (29,863)	\$ 161,745	\$ 174,301	\$ 38,169	\$ 53,075	\$ 92,937	\$ 123,791

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2024

(Continued)

	Lavaca Volunteer Fire 11304-35	Leachville Volunteer Fire 11401-35	Lepanto Volunteer Fire 11509-35	Lewisville Volunteer Fire 11525-35	Lincoln Volunteer Fire 11614-35	Lockesburg Volunteer Fire 11703-35	Lowell Volunteer Fire 11908-35	Luxora Volunteer Fire 11959-35	Magazine Volunteer Fire 12092-35	Magnolia Volunteer Fire 12181-35
Additions										
Contributions										
Employer contributions	\$ 14,067	\$ 908	\$ (124)	\$ 2,836	\$ 4,095	\$ 6,966	\$ (111)	\$ 229	\$ 20,567	\$ 10,576
Member contributions	-	-	-	-	-	-	-	-	-	-
Local plan administrative mergers	-	-	-	-	-	-	-	-	-	-
Total Contributions	14,067	908	(124)	2,836	4,095	6,966	(111)	229	20,567	10,576
Net Investment Income	10,406	13,781	13,972	7,536	11,462	12,924	9,282	35,910	-	10,080
Total Additions	24,473	14,689	13,848	10,372	15,557	19,890	9,171	36,139	20,567	20,656
Deductions										
Benefits paid to participants	12,237	8,887	15,635	7,127	12,237	13,356	2,499	3,079	15,595	15,291
Administrative expenses	117	155	157	85	129	145	104	404	-	113
Total Deductions	12,354	9,042	15,792	7,212	12,366	13,501	2,603	3,483	15,595	15,404
Net Increase (Decrease) in Net Position Restricted for Pensions	12,119	5,647	(1,944)	3,160	3,191	6,389	6,568	32,656	4,972	5,252
Net Position (Deficit) Restricted for Pensions, Beginning of Year	68,541	95,972	101,139	52,445	80,576	89,463	63,263	241,117	(19,882)	69,644
Net Position (Deficit) Restricted for Pensions, End of Year	\$ 80,660	\$ 101,619	\$ 99,195	\$ 55,605	\$ 83,767	\$ 95,852	\$ 69,831	\$ 273,773	\$ (14,910)	\$ 74,896

See Notes to Schedule of Changes in Fiduciary Net Position by Employer

**Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2024**

(Continued)

	Malvern Volunteer Fire 12297-35	Mammoth Spring Volunteer Fire 12394-35	Mansfield Volunteer Fire 12580-35	Marianna Volunteer Fire 12688-35	Marion Volunteer Fire 12785-35	Marked Tree Volunteer Fire 12882-35	Marmaduke Volunteer Fire 12971-35	Marshall Volunteer Fire 13056-35	Marvell Volunteer Fire 13080-35	McCrory Volunteer Fire 13285-35
Additions										
Contributions										
Employer contributions	\$ (111)	\$ 7,836	\$ 2,975	\$ 3,657	\$ 19,029	\$ 2,944	\$ 5,665	\$ 38,261	\$ 11,488	\$ 1,587
Member contributions	-	-	-	-	-	-	-	-	-	-
Local plan administrative mergers	-	-	-	-	-	-	-	-	-	-
Total Contributions	(111)	7,836	2,975	3,657	19,029	2,944	5,665	38,261	11,488	1,587
Net Investment Income	10,433	5,795	7,532	32,432	12,188	53,113	3,432	212	11,702	32,677
Total Additions	10,322	13,631	10,507	36,089	31,217	56,057	9,097	38,473	23,190	34,264
Deductions										
Benefits paid to participants	2,034	12,837	8,657	25,935	31,635	20,494	9,837	30,891	16,174	15,609
Administrative expenses	117	65	85	365	137	598	39	2	132	368
Total Deductions	2,151	12,902	8,742	26,300	31,772	21,092	9,876	30,893	16,306	15,977
Net Increase (Decrease) in Net Position Restricted for Pensions	8,171	729	1,765	9,789	(555)	34,965	(779)	7,580	6,884	18,287
Net Position (Deficit) Restricted for Pensions, Beginning of Year	70,710	41,183	53,112	227,614	87,652	363,286	24,992	(2,271)	80,448	225,117
Net Position (Deficit) Restricted for Pensions, End of Year	\$ 78,881	\$ 41,912	\$ 54,877	\$ 237,403	\$ 87,097	\$ 398,251	\$ 24,213	\$ 5,309	\$ 87,332	\$ 243,404

See Notes to Schedule of Changes in Fiduciary Net Position by Employer

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2024

(Continued)

	McGehee Volunteer Fire 13382-35	McNeil Volunteer Fire 13471-35	McRae Volunteer Fire 13587-35	Melbourne Volunteer Fire 13684-35	Mena Volunteer Fire 13773-35	Mineral Springs Volunteer Fire 13889-35	Monette Volunteer Fire 13986-35	Monticello Volunteer Fire 14087-35	Montrose Volunteer Fire 14184-35	Moro Volunteer Fire 14257-35
Additions										
Contributions										
Employer contributions	\$ 2,984	\$ 568	\$ 5,877	\$ 19,587	\$ 229	\$ 568	\$ 18,714	\$ 2,265	\$ 5,582	\$ 6,884
Member contributions	-	-	-	-	-	-	-	-	-	-
Local plan administrative mergers	-	-	-	-	-	-	-	-	-	-
Total Contributions	2,984	568	5,877	19,587	229	568	18,714	2,265	5,582	6,884
Net Investment Income	4,595	11,491	2,678	-	21,892	8,710	-	43,080	3,509	6,928
Total Additions	7,579	12,059	8,555	19,587	22,121	9,278	18,714	45,345	9,091	13,812
Deductions										
Benefits paid to participants	6,821	5,657	5,098	10,577	5,772	6,298	14,415	25,659	3,799	7,697
Administrative expenses	52	129	30	-	246	98	-	485	39	78
Total Deductions	6,873	5,786	5,128	10,577	6,018	6,396	14,415	26,144	3,838	7,775
Net Increase (Decrease) in Net Position Restricted for Pensions	706	6,273	3,427	9,010	16,103	2,882	4,299	19,201	5,253	6,037
Net Position (Deficit) Restricted for Pensions, Beginning of Year	32,588	79,244	17,487	(44,705)	148,899	61,002	(11,249)	299,239	22,533	46,643
Net Position (Deficit) Restricted for Pensions, End of Year	\$ 33,294	\$ 85,517	\$ 20,914	\$ (35,695)	\$ 165,002	\$ 63,884	\$ (6,950)	\$ 318,440	\$ 27,786	\$ 52,680

See Notes to Schedule of Changes in Fiduciary Net Position by Employer

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2024

(Continued)

	Mount Ida Volunteer Fire 14486-35	Mountain Home Volunteer Fire 14389-35	Mountain View Volunteer Fire 14524-35	Mulberry Volunteer Fire 14575-35	Murfreesboro Volunteer Fire 14672-35	Newark Volunteer Fire 14974-35	Newport Volunteer Fire 15067-35	Norman Volunteer Fire 15156-35	Norphlet Volunteer Fire 15172-35	North Crossett Volunteer Fire 15253-35
Additions										
Contributions										
Employer contributions	\$ 1,926	\$ 22,481	\$ 46,670	\$ 1,587	\$ 30,950	\$ 4,487	\$ 4,946	\$ 6,030	\$ 229	\$ 16,273
Member contributions	-	-	-	-	-	-	-	-	-	(60)
Local plan administrative mergers	-	-	-	-	-	-	-	-	-	-
Total Contributions	1,926	22,481	46,670	1,587	30,950	4,487	4,946	6,030	229	16,213
Net Investment Income	50,662	-	34,381	27,762	-	11,681	12,046	7,499	9,129	-
Total Additions	52,588	22,481	81,051	29,349	30,950	16,168	16,992	13,529	9,358	16,213
Deductions										
Benefits paid to participants	30,576	14,335	63,473	20,037	17,974	10,197	7,838	4,639	5,285	10,427
Administrative expenses	570	-	387	312	-	131	136	84	103	-
Total Deductions	31,146	14,335	63,860	20,349	17,974	10,328	7,974	4,723	5,388	10,427
Net Increase (Decrease) in Net Position Restricted for Pensions	21,442	8,146	17,191	9,000	12,976	5,840	9,018	8,806	3,970	5,786
Net Position (Deficit) Restricted for Pensions, Beginning of Year	352,481	(87,967)	237,885	194,531	(77,625)	80,824	81,849	49,365	63,455	(43,880)
Net Position (Deficit) Restricted for Pensions, End of Year	\$ 373,923	\$ (79,821)	\$ 255,076	\$ 203,531	\$ (64,649)	\$ 86,664	\$ 90,867	\$ 58,171	\$ 67,425	\$ (38,094)

See Notes to Schedule of Changes in Fiduciary Net Position by Employer

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2024

(Continued)

	Ola Volunteer Fire 15555-35	Oppelo Volunteer Fire 15660-35	Ozark Volunteer Fire 15857-35	Pangburn Volunteer Fire 15997-35	Paragould Volunteer Fire 16160-35	Paris Volunteer Fire 16241-35	Parkin Volunteer Fire 16268-35	Perla Volunteer Fire 16284-35	Perryville Volunteer Fire 16314-35	Piggott Volunteer Fire 16357-35
Additions										
Contributions										
Employer contributions	\$ 48,473	\$ 30,238	\$ 4,981	\$ 16,135	\$ 9,500	\$ 2,639	\$ 19,205	\$ 13,017	\$ 16,964	\$ 18,601
Member contributions	-	-	-	-	-	-	-	-	-	-
Local plan administrative mergers	-	-	-	-	-	-	-	-	-	-
Total Contributions	48,473	30,238	4,981	16,135	9,500	2,639	19,205	13,017	16,964	18,601
Net Investment Income	39,740	12,780	128,499	28,257	-	23,219	2,392	1,697	9,272	42,222
Total Additions	88,213	43,018	133,480	44,392	9,500	25,858	21,597	14,714	26,236	60,823
Deductions										
Benefits paid to participants	18,782	13,866	83,114	25,210	3,079	20,434	9,137	1,939	14,980	47,608
Administrative expenses	447	144	1,446	318	-	261	27	19	104	475
Total Deductions	19,229	14,010	84,560	25,528	3,079	20,695	9,164	1,958	15,084	48,083
Net Increase (Decrease) in Net Position Restricted for Pensions	68,984	29,008	48,920	18,864	6,421	5,163	12,433	12,756	11,152	12,740
Net Position (Deficit) Restricted for Pensions, Beginning of Year	250,410	77,115	896,757	193,147	(21,173)	163,881	10,931	5,788	60,900	296,319
Net Position (Deficit) Restricted for Pensions, End of Year	\$ 319,394	\$ 106,123	\$ 945,677	\$ 212,011	\$ (14,752)	\$ 169,044	\$ 23,364	\$ 18,544	\$ 72,052	\$ 309,059

See Notes to Schedule of Changes in Fiduciary Net Position by Employer

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2024

(Continued)

	Plainview Volunteer Fire 16578-35	Plumerville Volunteer Fire 16551-35	Pocahontas Volunteer Fire 16659-35	Portland Volunteer Fire 16713-35	Prescott Volunteer Fire 16799-35	Rector Volunteer Fire 17043-35	Rison Volunteer Fire 17140-35	Russell Volunteer Fire 17329-35	Russellville Volunteer Fire 17337-35	Salem Volunteer Fire 17531-35
Additions										
Contributions										
Employer contributions	\$ 48,269	\$ 86,254	\$ 21,894	\$ 10,806	\$ 16,013	\$ 7,345	\$ 24,382	\$ 6,482	\$ 75,698	\$ 59,145
Member contributions	-	-	-	-	-	-	-	-	-	-
Local plan administrative mergers	-	-	-	-	-	-	-	-	-	-
Total Contributions	48,269	86,254	21,894	10,806	16,013	7,345	24,382	6,482	75,698	59,145
Net Investment Income	16,105	17,289	6,323	22,653	21,242	10,611	19,677	5,027	55,639	12,338
Total Additions	64,374	103,543	28,217	33,459	37,255	17,956	44,059	11,509	131,337	71,483
Deductions										
Benefits paid to participants	15,075	29,298	12,936	13,615	16,145	14,975	36,487	4,738	60,501	16,596
Administrative expenses	181	195	71	255	239	119	221	57	626	139
Total Deductions	15,256	29,493	13,007	13,870	16,384	15,094	36,708	4,795	61,127	16,735
Net Increase (Decrease) in Net Position Restricted for Pensions	49,118	74,050	15,210	19,589	20,871	2,862	7,351	6,714	70,210	54,748
Net Position (Deficit) Restricted for Pensions, Beginning of Year	90,904	86,914	37,728	152,610	141,855	74,643	137,393	32,683	363,778	61,077
Net Position (Deficit) Restricted for Pensions, End of Year	\$ 140,022	\$ 160,964	\$ 52,938	\$ 172,199	\$ 162,726	\$ 77,505	\$ 144,744	\$ 39,397	\$ 433,988	\$ 115,825

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2024

(Continued)

	Searcy Volunteer Fire 17639-35	Sheridan Volunteer Fire 17744-35	Smackover Volunteer Fire 17930-35	Sparkman Volunteer Fire 17981-35	St Francis Volunteer Fire 18333-35	Stamps Volunteer Fire 18139-35	Star City Volunteer Fire 18244-35	Stephens Volunteer Fire 18287-35	Strong Volunteer Fire 18430-35	Stuttgart Volunteer Fire 18546-35
Additions										
Contributions										
Employer contributions	\$ 41,489	\$ 23,165	\$ 28,043	\$ 7,340	\$ 5,264	\$ 10,427	\$ 28,019	\$ 568	\$ 908	\$ 13,456
Member contributions	-	-	-	-	-	-	-	12	-	-
Local plan administrative mergers	-	-	-	-	-	-	-	-	-	-
Total Contributions	41,489	23,165	28,043	7,340	5,264	10,427	28,019	580	908	13,456
Net Investment Income	-	18,612	50,244	22,602	-	15,863	30,376	32,691	11,448	1,765
Total Additions	41,489	41,777	78,287	29,942	5,264	26,290	58,395	33,271	12,356	15,221
Deductions										
Benefits paid to participants	11,877	11,357	31,125	18,263	3,679	24,113	51,975	12,061	6,878	8,558
Administrative expenses	-	209	565	254	-	178	342	368	129	20
Total Deductions	11,877	11,566	31,690	18,517	3,679	24,291	52,317	12,429	7,007	8,578
Net Increase (Decrease) in Net Position Restricted for Pensions	29,612	30,211	46,597	11,425	1,585	1,999	6,078	20,842	5,349	6,643
Net Position (Deficit) Restricted for Pensions, Beginning of Year	(100,168)	118,327	336,910	156,326	(997)	112,730	214,734	223,940	79,393	9,327
Net Position (Deficit) Restricted for Pensions, End of Year	\$ (70,556)	\$ 148,538	\$ 383,507	\$ 167,751	\$ 588	\$ 114,729	\$ 220,812	\$ 244,782	\$ 84,742	\$ 15,970

See Notes to Schedule of Changes in Fiduciary Net Position by Employer

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2024

(Continued)

	Sulphur Springs Volunteer Fire 18732-35	Swifton Volunteer Fire 18791-35	Taylor Volunteer Fire 18821-35	Thornton Volunteer Fire 18953-35	Tillar Volunteer Fire 19038-35	Trumann Volunteer Fire 19224-35	Tuckerman Volunteer Fire 19313-35	Turrell Volunteer Fire 19356-35	Tyronza Volunteer Fire 19372-35	Vilonia Volunteer Fire 19526-35
Additions										
Contributions										
Employer contributions	\$ 6,228	\$ 45,531	\$ 49,941	\$ 68,261	\$ 16,154	\$ 11,800	\$ 14,928	\$ 1,566	\$ 21,990	\$ 16,152
Member contributions	-	-	-	-	-	-	-	-	-	-
Local plan administrative mergers	-	-	-	-	-	-	-	-	-	-
Total Contributions	6,228	45,531	49,941	68,261	16,154	11,800	14,928	1,566	21,990	16,152
Net Investment Income	7,728	13,502	6,595	-	6,839	4,305	-	1,500	-	15,180
Total Additions	13,956	59,033	56,536	68,261	22,993	16,105	14,928	3,066	21,990	31,332
Deductions										
Benefits paid to participants	6,418	13,776	21,494	19,474	7,118	7,718	6,758	1,779	15,615	14,636
Administrative expenses	87	152	74	-	77	48	-	17	-	171
Total Deductions	6,505	13,928	21,568	19,474	7,195	7,766	6,758	1,796	15,615	14,807
Net Increase (Decrease) in Net Position Restricted for Pensions	7,451	45,105	34,968	48,787	15,798	8,339	8,170	1,270	6,375	16,525
Net Position (Deficit) Restricted for Pensions, Beginning of Year	51,680	74,247	29,802	(26,977)	41,132	26,696	(15,854)	10,118	(11,714)	100,564
Net Position (Deficit) Restricted for Pensions, End of Year	\$ 59,131	\$ 119,352	\$ 64,770	\$ 21,810	\$ 56,930	\$ 35,035	\$ (7,684)	\$ 11,388	\$ (5,339)	\$ 117,089

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2024

(Continued)

	Viola Volunteer Fire 19615-35	Wabbaseka Volunteer Fire 19828-35	Waldo Volunteer Fire 19917-35	Walnut Ridge Volunteer Fire 20117-35	Warren Volunteer Fire 20214-35	Washington Volunteer Fire 20311-35	Weiner Volunteer Fire 20419-35	West Point Volunteer Fire 20656-35	Wheatley Volunteer Fire 20702-35	White Hall Volunteer Fire 20818-35
Additions										
Contributions										
Employer contributions	\$ 16,307	\$ 10,877	\$ 14,502	\$ 43,448	\$ 3,015	\$ 2,469	\$ 11,947	\$ 20,604	\$ 22,903	\$ 22,688
Member contributions	-	-	-	-	-	-	-	-	-	-
Local plan administrative mergers	-	-	-	-	-	-	-	-	-	-
Total Contributions	16,307	10,877	14,502	43,448	3,015	2,469	11,947	20,604	22,903	22,688
Net Investment Income	-	-	6,518	9,793	25,804	1,703	13,663	7,299	12,660	15,318
Total Additions	16,307	10,877	21,020	53,241	28,819	4,172	25,610	27,903	35,563	38,006
Deductions										
Benefits paid to participants	12,237	9,477	3,679	29,886	29,901	3,679	28,357	5,338	9,497	13,017
Administrative expenses	-	-	73	110	290	19	154	82	142	172
Total Deductions	12,237	9,477	3,752	29,996	30,191	3,698	28,511	5,420	9,639	13,189
Net Increase (Decrease) in Net Position Restricted for Pensions	4,070	1,400	17,268	23,245	(1,372)	474	(2,901)	22,483	25,924	24,817
Net Position (Deficit) Restricted for Pensions, Beginning of Year	(19,627)	(3,288)	38,095	58,589	185,680	11,973	99,399	41,090	77,799	97,412
Net Position (Deficit) Restricted for Pensions, End of Year	\$ (15,557)	\$ (1,888)	\$ 55,363	\$ 81,834	\$ 184,308	\$ 12,447	\$ 96,498	\$ 63,573	\$ 103,723	\$ 122,229

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2024

(Continued)

	Wilmot Volunteer Fire 21008-35	Wilson Volunteer Fire 21091-35	Wynne Volunteer Fire 21199-35	Cooterneck Volunteer Fire 3794-35	Grover Township Volunteer Fire 7633-35	Hardin Volunteer Fire 8125-35	Pulaski Co FPD #5 Volunteer Fire 16853-35	Shannon Hills Volunteer Fire 17663-35	Tracy Area Volunteer Fire 19127-35	Bald Knob Part-Paid Fire 906-38
Additions										
Contributions										
Employer contributions	\$ 10,573	\$ 29,160	\$ 31,105	\$ 20,791	\$ 9,899	\$ 6,803	\$ 16,317	\$ 28,127	\$ 15,635	\$ (450)
Member contributions	-	-	-	-	-	-	-	-	-	864
Local plan administrative mergers	-	-	-	-	-	-	-	-	-	-
Total Contributions	10,573	29,160	31,105	20,791	9,899	6,803	16,317	28,127	15,635	414
Net Investment Income	10,960	12,115	7,932	-	12,139	7,833	-	1,340	2,868	18,573
Total Additions	21,533	41,275	39,037	20,791	22,038	14,636	16,317	29,467	18,503	18,987
Deductions										
Benefits paid to participants	6,178	11,616	13,977	14,976	13,725	10,337	15,837	8,707	6,882	-
Administrative expenses	123	136	89	-	137	88	-	15	32	209
Total Deductions	6,301	11,752	14,066	14,976	13,862	10,425	15,837	8,722	6,914	209
Net Increase (Decrease) in Net Position Restricted for Pensions	15,232	29,523	24,971	5,815	8,176	4,211	480	20,745	11,589	18,778
Net Position (Deficit) Restricted for Pensions, Beginning of Year	70,958	72,098	44,380	(14,778)	82,937	54,051	(44,604)	(767)	14,769	123,761
Net Position (Deficit) Restricted for Pensions, End of Year	\$ 86,190	\$ 101,621	\$ 69,351	\$ (8,963)	\$ 91,113	\$ 58,262	\$ (44,124)	\$ 19,978	\$ 26,358	\$ 142,539

See Notes to Schedule of Changes in Fiduciary Net Position by Employer

**Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended December 31, 2024**

(Continued)

	Wynne Part-Paid Fire 21199-38		Total
Additions			
Contributions			
Employer contributions	\$	-	\$ 45,841,703
Member contributions		-	10,489
Local plan administrative mergers		-	760,034
Total Contributions		-	46,612,226
Net Investment Income		20,695	44,016,292
Total Additions		20,695	90,628,518
Deductions			
Benefits paid to participants		3,704	60,066,456
Administrative expenses		233	495,233
Total Deductions		3,937	60,561,689
Net Increase (Decrease) in Net Position Restricted for Pensions		16,758	30,066,829
Net Position (Deficit) Restricted for Pensions, Beginning of Year		139,984	292,897,132
Net Position (Deficit) Restricted for Pensions, End of Year	\$	156,742	\$ 322,963,961

See Notes to Schedule of Changes in Fiduciary Net Position by Employer

**Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Notes to Schedule of Changes in Fiduciary Net Position by Employer
December 31, 2024**

Note 1. Plan Description and Reporting Entity

The agent multiple-employer defined benefit pension plan (Plan) is administered by the Arkansas Local Police and Fire Retirement System (System or LOPFI). The Plan consists of agency rate plans for police officers and firefighters of political subdivisions of the State of Arkansas. Individual employers may sponsor more than one rate plan. Political subdivisions that had a local pension and relief fund (Local Plan) for its firefighters and police officers prior to the establishment of LOPFI may transfer their local plan to LOPFI for administration. All local plans that are now being administered by LOPFI are agent multiple-employers defined benefit pension plans.

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 a cost-sharing multiple-employer defined benefit pension plan for participants hired by the respective local government unit after January 1, 1983. 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 Plan provides retirement, death, and disability benefits to its members. The benefit provisions are established by contract with LOPFI.

Contributions

Each year, the actuarial valuation determines a single employer contribution rate percent which covers the combination of the cost-sharing multiple-employer defined benefit pension plan and the agent multiple-employers defined benefit pension plan. The single, combined contribution rate percent is converted to dollars by multiplying the percent by the active member total payroll dollars.

Note 2. Summary of Significant Accounting and Reporting Policies

The schedule of changes in fiduciary net position by employer (Schedule) presents amounts that are elements of the financial statements of the System or of its participating employers. Accordingly, it does 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 Schedule 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 Schedule has 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*. A separate column has been included for each participating employer's separate account.

**Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Notes to Schedule of Changes in Fiduciary Net Position by Employer
December 31, 2024**

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.

Investment Income

Net investment income credited to each employer is shown separately in the attached Schedule and represents the interest credit to the employer's account. The net investment income is allocated to each employer based on the employer's average balance of fiduciary net position.

Benefit Payments

Participant benefits are recorded when payable in accordance with the System's plan terms. Refunds are recorded and paid upon receipt of an approved application for refund.

Administrative Expenses

Administrative expenses are allocated to each employer based on the employer's average balance of fiduciary net position.

Fiduciary Net Position

This represents the total assets less liabilities measured in accordance with GASB Statement No. 67. The individual elements of the Pension Trust Fund as a whole are included in the statement of fiduciary net position in LOPFI's separately issued annual comprehensive financial report.

Use of Estimates

The preparation of the Schedule, in conformity with accounting principles generally accepted in the United States of America, requires the System's management to make estimates and assumptions that affect reported amounts of fiduciary net position by employer as of the date of the Schedule and the changes in fiduciary net position by employer during the reporting period. Actual results may differ from those estimates.

Arkansas Local Police and Fire Retirement System
Agent Multiple-Employer Defined Benefit Pension Plan
Notes to Schedule of Changes in Fiduciary Net Position by Employer
December 31, 2024

Note 3. Combining Statement

The Plan's financial activities were included along with the financial activities of the cost-sharing multiple-employer plans administered by LOPFI in the statement of changes in fiduciary net position in LOPFI's Annual Comprehensive Financial Report for the year ended December 31, 2024. The combining statements for plans administered by the System are as follows:

	Cost-Sharing Multiple- Employer	Agent Multiple- Employer	Total
Additions			
Contributions			
Member contributions	\$ 38,109,594	\$ 10,489	\$ 38,120,083
Employer contributions	126,805,848	45,841,703	172,647,551
Local plan administrative mergers and paid military time	52,259	760,034	812,293
Total Contributions	164,967,701	46,612,226	211,579,927
Net Investment Income	436,055,362	44,016,292	480,071,654
Total Additions	601,023,063	90,628,518	691,651,581
Deductions			
Benefits payments, including refunds and DROP distributions	152,978,189	60,066,456	213,044,645
Administrative expenses	4,906,263	495,233	5,401,496
Total Deductions	157,884,452	60,561,689	218,446,141
Net Increase in Net Position Restricted for Pensions	443,138,611	30,066,829	473,205,440
Net Position Restricted for Pensions, Beginning of Year	2,901,605,584	292,897,132	3,194,502,716
Net Position Restricted for Pensions, End of Year	<u>\$ 3,344,744,195</u>	<u>\$ 322,963,961</u>	<u>\$ 3,667,708,156</u>

Note 4. Additional Financial Information

Additional financial information is located in LOPFI's annual comprehensive financial report for the year ended December 31, 2024, which can be found on LOPFI's website at www.lopfi-prb.com.

GASB 67 & 68
Accounting & Financial Reporting
LOPFI Only

Arkansas Local Police and Fire Retirement System

GASB Statement Nos. 67 and 68 Accounting and
Financial Reporting for Pensions
December 31, 2024





April 4, 2025

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

Dear Trustees:

This report provides accounting and financial reporting information that is intended to comply with the Governmental Accounting Standards Board (GASB) Statement Nos. 67 and 68 for the Arkansas Local Police and Fire Retirement System ("LOPFI"). These calculations have been made on a basis that is consistent with our understanding of these Statements. This report does not include Pension and Relief Funds under LOPFI Administration. Calculations required for compliance with GASB Statement No. 68 for Pension and Relief Funds under LOPFI Administration will be issued in separate reports.

GASB Statement No. 67 is the accounting standard that applies to the stand-alone financial reports issued by retirement systems. GASB Statement No. 68 establishes accounting and financial reporting for state and local government employers who provide their employees (including former employees) pension benefits through a trust.

Our calculation of the liability associated with the benefits described in this report was performed for the purpose of providing reporting and disclosure information that satisfies the requirements of GASB Statement Nos. 67 and 68. The Net Pension Liability is not an appropriate measure for measuring the sufficiency of plan assets to cover the estimated cost of settling the employer's benefit obligation. The Net Pension Liability is not an appropriate measure for assessing the need for or amount of future employer contributions. A calculation of the plan's liability for purposes other than satisfying the requirements of GASB Statement Nos. 67 and 68 may produce significantly different results. This report may be provided to parties other than LOPFI only in its entirety and only with the permission of LOPFI. GRS is not responsible for unauthorized use of this report.

This report is based upon information, furnished to us by LOPFI, concerning retirement and ancillary benefits, active members, deferred vested members, retirees and beneficiaries, and financial data. This information was checked for internal consistency, but it was not audited. We are not responsible for the accuracy or completeness of the data provided by the LOPFI staff.

This report complements the actuarial valuation report that was provided to LOPFI and should be considered in conjunction with that report. Please see the actuarial valuation report as of December 31, 2024 for additional discussion of the nature of actuarial calculations and more information related to participant data, demographic assumptions, and benefit provisions.

To the best of our knowledge, the information contained within this report is accurate and fairly represents the actuarial position of the Arkansas Local Police and Fire Retirement System. All calculations have been made in conformity with generally accepted actuarial principles and practices as well as with the Actuarial Standards of Practice issued by the Actuarial Standards Board.

This report was prepared using assumptions adopted by the Board. All actuarial assumptions used in this report are reasonable for the purposes of this valuation. Additional information about the actuarial assumptions is included in Section F of this report. The combined effect of the assumptions, excluding prescribed assumptions or methods set by law, is expected to have no significant bias (i.e., not significantly optimistic or pessimistic).

This report assumes the continuing ability of the plan sponsor to make the contributions necessary to fund this plan. A determination regarding whether or not the plan sponsor is actually able to do so is outside our scope of expertise and was not performed.

This report was prepared using our proprietary valuation model and related software which, in our professional judgment, has the capability to provide results that are consistent with the purposes of the valuation, and has no material limitations or known weaknesses. We performed tests to ensure that the model reasonably represents that which is intended to be modeled.

It is our understanding that this information, which was previously issued in draft form, has been reviewed and approved by the plan's auditor. This information is intended to assist in preparation of the financial statements of the Arkansas Local Police and Fire Retirement System. Financial statements are the responsibility of management, subject to the auditor's review. Please let us know if there are any items that the auditor changes so that we may maintain consistency with the plan's financial statements.

The signing actuaries are independent of the plan sponsor.

Heidi G. Barry and Casey T. Ahlbrandt-Rains are Members of the American Academy of Actuaries (MAAA) and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinions contained herein.

Respectfully submitted,
Gabriel, Roeder, Smith & Company



Heidi G. Barry, ASA, FCA, MAAA



Casey T. Ahlbrandt-Rains, ASA, FCA, MAAA

HGB/CTA:rl

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SECTION A

EXECUTIVE SUMMARY

Executive Summary as of December 31, 2024

	<u>2024</u>
Actuarial Valuation Date	December 31, 2024
Measurement Date of the Net Pension Liability	December 31, 2024
Employer's Fiscal Year Ending Date (Reporting Date)	December 31, 2024

	<u>Paid Service</u>	<u>Volunteer Service</u>
Membership		
Number of		
- Retirees and Beneficiaries (Including DROP)	5,197	4,673
- Inactive, Nonretired Members	7,680	7,946
- Active Members	6,972	7,227
- Total	19,849	19,846
Covered Payroll	\$ 500,119,588	N/A

Net Pension Liability		
Total Pension Liability	\$ 4,056,580,822	\$ 184,768,346
Plan Fiduciary Net Position	3,200,174,987	144,569,208
Net Pension Liability	\$ 856,405,835	\$ 40,199,138
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	78.89%	78.24%
Net Pension Liability as a Percentage of Covered Payroll	171.24%	N/A

Development of the Single Discount Rate		
Single Discount Rate	7.25%	7.25%
Long-Term Expected Rate of Investment Return	7.25%	7.25%
Long-Term Municipal Bond Rate*	4.08%	4.08%
Last year ending December 31 in the 2025 to 2124 projection period for which projected benefit payments are fully funded	2124	2124

Total Pension Expense	\$ 135,806,869	\$ 6,288,735
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Deferred Outflows and Deferred Inflows of Resources by Source to be Recognized in Future Pension Expenses

	<u>Paid Service</u>		<u>Volunteer Service</u>	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 115,307,982	\$ -	\$ 1,095,988	\$ -
Changes in assumptions	-	10,869,975	-	49,907
Net difference between projected and actual earnings on pension plan investments	245,792,330	336,845,277	11,315,446	15,660,860
Total	\$ 361,100,312	\$ 347,715,252	\$ 12,411,434	\$ 15,710,767

*Source: "20-Bond GO Index" is the Bond Buyer Index, general obligation, 20 years to maturity, mixed quality. In describing this index, the Bond Buyer notes that the bonds' average credit quality is roughly equivalent Moody's Investors Service's Aa2 rating and Standard & Poor's Corp.'s AA. The rate shown is as of December 31, 2024.



Discussion

Accounting Standard

For pension plans that are administered through trusts or equivalent arrangements, Governmental Accounting Standards Board (GASB) Statement No. 67 establishes standards of financial reporting for separately issued financial reports and specifies the required approach for measuring the pension liability. Similarly, GASB Statement No. 68 establishes standards for state and local government employers (as well as non-employer contributing entities) to account for and disclose the net pension liability, pension expense, and other information associated with providing retirement benefits to their employees (and former employees) on their basic financial statements.

The following discussion provides a summary of the information that is required to be disclosed under these accounting standards. A number of these disclosure items are provided in this report. However, certain information, such as notes regarding accounting policies and investments, is not included in this report and the retirement system and/or plan sponsor will be responsible for preparing and disclosing that information to comply with these accounting standards.

Financial Statements

GASB Statement No. 68 requires state or local governments to recognize the net pension liability and the pension expense on their financial statements. The net pension liability is the difference between the total pension liability and the plan's fiduciary net position. In traditional actuarial terms, this is analogous to the accrued liability less the fair value of assets (not the smoothed actuarial value of assets that is often encountered in actuarial valuations performed to determine the employer's contribution requirement).

The pension expense recognized each fiscal year is equal to the change in the net pension liability from the beginning of the year to the end of the year, adjusted for deferred recognition of the liability and investment experience.

Pension plans that prepare their own, stand-alone financial statements are required to present two financial statements – a statement of fiduciary net position and a statement of changes in fiduciary net position in accordance with GASB Statement No. 67. The *statement of fiduciary net position* presents the assets and liabilities of the pension plan at the end of the pension plan's reporting period. The *statement of changes in fiduciary net position* presents the additions, such as contributions and investment income, and deductions, such as benefit payments and expenses, and net increase or decrease in the fiduciary net position.

Notes to Financial Statements

GASB Statement No. 68 requires the notes of the employer's financial statements to disclose the total pension expense, the pension plan's liabilities and assets, and deferred outflows and inflows of resources related to pensions.

GASB Statement Nos. 67 and 68 require the notes of the financial statements for the employers and pension plans to include certain additional information. The list of disclosure items should include:

- A description of benefits provided by the plan;
- The type of employees and number of members covered by the pension plan;
- A description of the plan's funding policy, which includes member and employer contribution requirements;
- The pension plan's investment policies;
- The pension plan's fiduciary net position, net pension liability, and the pension plan's fiduciary net position as a percentage of the total pension liability;
- The net pension liability using a discount rate that is 1% higher and 1% lower than used to calculate the total pension liability and net pension liability for financial reporting purposes;
- Significant assumptions and methods used to calculate the total pension liability;
- Inputs to the discount rates; and
- Certain information about mortality assumptions and the dates of experience studies.

Retirement systems that issue stand-alone financial statements are required to disclose additional information in accordance with GASB Statement No. 67. This information includes:

- The composition of the pension plan's Board and the authority under which benefit terms may be amended;
- A description of how fair value is determined;
- Information regarding certain reserves and investments, which include concentrations of investments greater than or equal to 5%, receivables, and insurance contracts excluded from plan assets; and
- Annual money-weighted rate of return.

Required Supplementary Information

GASB Statement No. 67 requires a 10-year fiscal history of:

- Sources of changes in the net pension liability;
- Information about the components of the net pension liability and related ratios, including the pension plan's fiduciary net position as a percentage of the total pension liability, and the net pension liability as a percent of covered-employee payroll; and
- Comparison of the actual employer contributions to the actuarially determined contributions based on the plan's funding policy.

Timing of the Valuation

An actuarial valuation to determine the total pension liability is required to be performed at least every two years. The net pension liability and pension expense should be measured as of the pension plan's fiscal year end (measurement date) on a date that is within the employer's prior fiscal year. If the actuarial valuation used to determine the total pension liability is not calculated as of the measurement date, the total pension liability is required to be rolled-forward from the actuarial valuation date to the measurement date.

The total pension liability shown in this report is based on an actuarial valuation performed as of December 31, 2024 and a measurement date of December 31, 2024.

Single Discount Rate

Projected benefit payments are required to be discounted to their actuarial present values using a Single Discount Rate that reflects (1) a long-term expected rate of return on pension plan investments (to the extent that the plan's fiduciary net position is projected to be sufficient to pay benefits); and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the plan's projected fiduciary net position is not sufficient to pay benefits).

For the purpose of this valuation, the expected rate of return on pension plan investments is 7.25%; the municipal bond rate is 4.08% (based on the weekly rate closest to but not later than the measurement date of the Bond Buyer Index "20-Bond GO Index"); and the resulting Single Discount Rate is 7.25%.

General Implications of Contribution Allocation Procedure or Funding Policy on Future Expected Plan Contributions and Funded Status

Given the plan's contribution allocation procedure, if all actuarial assumptions are met (including the assumption of the plan earning 7.25% on the actuarial value of assets), it is expected that:

- (1) The unfunded liability may decrease in dollar amount each year in the future.
- (2) The unfunded liability will be paid off in approximately 18 years for paid and 29 years for volunteer, which is the number of years remaining in the closed amortization schedule of the unfunded liability beginning January 1, 2025.
- (3) The funded status of the plan will increase gradually towards a 100% funded ratio.

This funding policy results in the projected plan fiduciary net position being sufficient to pay benefits for all future years and a discount rate of 7.25%. The projections in this report are strictly for the purposes of determining the GASB discount rate and are different from a funding projection for the ongoing plan.

Limitations of Assets as a Percent of Total Pension Liability Measurements

This report includes a measure of the plan fiduciary net position as a percent of total pension liability. Unless otherwise indicated, with regard to any such measurements presented in this report:

- (1) The measurement is inappropriate for assessing the sufficiency of plan assets to cover the estimated cost of settling the plan's benefit obligations.
- (2) The measurement is inappropriate for assessing the need for or amount of future employer contributions.

Limitation of Project Scope

Actuarial standards do not require the actuary to evaluate the ability of the plan sponsor or other contributing entity to make required contributions to the plan when due. Such an evaluation was not within the scope of this project and is not within the actuary's domain of expertise. Consequently, the actuary performed no such evaluation.

SECTION B

FINANCIAL STATEMENTS

Statement of Pension Expense under GASB Statement No. 68

Fiscal Year Ended December 31, 2024

	Paid Service	Volunteer Service	Total
A. Expense			
1. Service Cost	\$ 71,143,661	\$ 2,311,499	\$ 73,455,160
2. Interest on the Total Pension Liability	271,045,609	12,543,503	283,589,112
3. Current-Period Benefit Changes	-	-	-
4. Employee Contributions (made negative for addition here)	(38,109,594)	-	(38,109,594)
5. Projected Earnings on Plan Investments (made negative for addition here)	(201,512,694)	(9,110,478)	(210,623,172)
6. Pension Plan Administrative Expense	4,690,555	215,708	4,906,263
7. Other Changes in Plan Fiduciary Net Position	-	-	-
8. Recognition of Outflow (Inflow) of Resources Due to Liabilities	60,227,854	1,789,489	62,017,343
9. Recognition of Outflow (Inflow) of Resources Due to Assets	(31,678,522)	(1,460,986)	(33,139,508)
10. Total Pension Expense	\$ 135,806,869	\$ 6,288,735	\$ 142,095,604

Statement of Outflows and Inflows Arising from Current Reporting Period Fiscal Year Ended December 31, 2024

	Paid Service	Volunteer Service
A. Outflows (Inflows) of Resources Due to Liabilities		
1. Difference between expected and actual experience of the Total Pension Liability (gains) or losses	\$ 85,032,532	\$ 915,084
2. Assumption Changes (gains) or losses	\$ -	\$ -
3. Recognition period for Liabilities: Average of the expected remaining service lives of all employees {in years}	3.1921	2.7056
4. Outflow (Inflow) of Resources to be recognized in the current pension expense for the difference between expected and actual experience of the Total Pension Liability	\$ 26,638,430	\$ 338,219
5. Outflow (Inflow) of Resources to be recognized in the current pension expense for Assumption Changes	\$ -	\$ -
6. Outflow (Inflow) of Resources to be recognized in the current pension expense due to Liabilities	\$ 26,638,430	\$ 338,219
7. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses for the difference between expected and actual experience of the Total Pension Liability	\$ 58,394,102	\$ 576,865
8. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses for Assumption Changes	\$ -	\$ -
9. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Liabilities	\$ 58,394,102	\$ 576,865
B. Outflows (Inflows) of Resources Due to Assets		
1. Net difference between projected and actual earnings on pension plan investments (gains) or losses	\$ (215,371,067)	\$ (10,061,123)
2. Recognition period for Assets {in years}	5.0000	5.0000
3. Outflow (Inflow) of Resources to be recognized in the current pension expense due to Assets	\$ (43,074,213)	\$ (2,012,225)
4. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Assets	\$ (172,296,854)	\$ (8,048,898)

Paid Service

Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods Fiscal Year Ended December 31, 2024

A. Outflows and Inflows of Resources Due to Liabilities and Assets to be Recognized in Current Pension Expense

	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
1. Due to liabilities	\$ 96,185,424	\$ 35,957,570	\$ 60,227,854
2. Due to assets	122,896,166	154,574,688	(31,678,522)
3. Total *	\$ 219,081,590	\$ 190,532,258	\$ 28,549,332

B. Outflows and Inflows of Resources by Source to be Recognized in Current Pension Expense

	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
1. Differences between expected and actual experience	\$ 92,418,308	\$ -	\$ 92,418,308
2. Assumption changes	3,767,116	35,957,570	(32,190,454)
3. Net difference between projected and actual earnings on pension plan investments	122,896,166	154,574,688	(31,678,522)
4. Total *	\$ 219,081,590	\$ 190,532,258	\$ 28,549,332

C. Deferred Outflows and Deferred Inflows of Resources by Source to be Recognized in Future Pension Expenses

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows of Resources
1. Differences between expected and actual experience	\$ 115,307,982	\$ -	\$ 115,307,982
2. Assumption changes	-	10,869,975	(10,869,975)
3. Net difference between projected and actual earnings on pension plan investments	245,792,330	336,845,277	(91,052,947)
4. Total *	\$ 361,100,312	\$ 347,715,252	\$ 13,385,060

D. Deferred Outflows and Deferred Inflows of Resources by Year to be Recognized in Future Pension Expenses

Year Ending December 31	Net Deferred Outflows of Resources
2025	\$ 57,388,212
2026	76,485,155
2027	(77,414,092)
2028	(43,074,215)
2029	-
Thereafter	-
Total *	\$ 13,385,060

* Totals may not add due to rounding.

Paid Service
Statement of Outflows and Inflows Arising from
Current and Prior Reporting Periods
Fiscal Year Ended December 31, 2024

Year Established	Initial Amount	Initial Recognition Period	Current Year Recognition	Remaining Recognition	Remaining Recognition Period
Deferred Outflow (Inflow) Due to Differences Between Expected and Actual Experience on Liabilities					
2020	\$ 46,305,562	3.8770	\$ -	\$ -	0.0000
2021	28,950,782	3.4785	3,982,448	-	0.0000
2022	67,993,426	3.3023	20,589,718	6,224,272	0.3023
2023	133,105,032	3.2301	41,207,712	50,689,608	1.2301
2024	85,032,532	3.1921	26,638,430	58,394,102	2.1921
Total			\$ 92,418,308	\$ 115,307,982	
Deferred Outflow (Inflow) Due to Assumption Changes					
2020	\$ -	3.8770	\$ -	\$ -	0.0000
2021	27,385,399	3.4785	3,767,116	-	0.0000
2022	(118,742,685)	3.3023	(35,957,570)	(10,869,975)	0.3023
2023	-	3.2301	-	-	1.2301
2024	-	3.1921	-	-	2.1921
Total			\$ (32,190,454)	\$ (10,869,975)	
Deferred Outflow (Inflow) Due to Differences Between Projected and Actual Earnings on Plan Investments					
2020	\$ (129,331,483)	5.0000	\$ (25,866,295)	\$ -	0.0000
2021	(230,885,290)	5.0000	(46,177,058)	(46,177,058)	1.0000
2022	614,480,828	5.0000	122,896,166	245,792,330	2.0000
2023	(197,285,609)	5.0000	(39,457,122)	(118,371,365)	3.0000
2024	(215,371,067)	5.0000	(43,074,213)	(172,296,854)	4.0000
Total			\$ (31,678,522)	\$ (91,052,947)	

Volunteer Service

Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods Fiscal Year Ended December 31, 2024

A. Outflows and Inflows of Resources Due to Liabilities and Assets to be Recognized in Current Pension Expense

	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
1. Due to liabilities	\$ 3,965,640	\$ 2,176,151	\$ 1,789,489
2. Due to assets	5,657,724	7,118,710	(1,460,986)
3. Total*	\$ 9,623,364	\$ 9,294,861	\$ 328,503

B. Outflows and Inflows of Resources by Source to be Recognized in Current Pension Expense

	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
1. Differences between expected and actual experience	\$ 3,965,640	\$ 0	\$ 3,965,640
2. Assumption changes	-	2,176,151	(2,176,151)
3. Net difference between projected and actual earnings on pension plan investments	5,657,724	7,118,710	(1,460,986)
4. Total*	\$ 9,623,364	\$ 9,294,861	\$ 328,503

C. Deferred Outflows and Deferred Inflows of Resources by Source to be Recognized in Future Pension Expenses

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows of Resources
1. Differences between expected and actual experience	\$ 1,095,988	\$ 0	\$ 1,095,988
2. Assumption changes	-	49,907	(49,907)
3. Net difference between projected and actual earnings on pension plan investments	11,315,446	15,660,860	(4,345,414)
4. Total*	\$ 12,411,434	\$ 15,710,767	\$ (3,299,333)

D. Deferred Outflows and Deferred Inflows of Resources by Year to be Recognized in Future Pension Expenses

Year Ending December 31	Net Deferred Outflows of Resources
2025	\$ 524,233
2026	2,042,513
2027	(3,853,856)
2028	(2,012,223)
2029	-
Thereafter	-
Total*	\$ (3,299,333)

* Totals may not add due to rounding.



Volunteer Service

Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods

Fiscal Year Ended December 31, 2024

Year Established	Initial Amount	Initial Recognition Period	Current Year Recognition	Remaining Recognition	Remaining Recognition Period
Deferred Outflow (Inflow) Due to Differences Between Expected and Actual Experience on Liabilities					
2020	\$ (328,954)	3.3561	\$ -	\$ -	0.0000
2021	4,845,552	3.1490	229,275	-	0.0000
2022	8,578,727	3.0246	2,836,318	69,773	0.0246
2023	1,573,006	2.7998	561,828	449,350	0.7998
2024	915,084	2.7056	338,219	576,865	1.7056
Total			\$ 3,965,640	\$ 1,095,988	
Deferred Outflow (Inflow) Due to Assumption Changes					
2020	\$ -	3.3561	\$ -	\$ -	0.0000
2021	(3,114,218)	3.1490	(147,353)	-	0.0000
2022	(6,136,301)	3.0246	(2,028,798)	(49,907)	0.0246
2023	-	2.7998	-	-	0.7998
2024	-	2.7056	-	-	1.7056
Total			\$ (2,176,151)	\$ (49,907)	
Deferred Outflow (Inflow) Due to Differences Between Projected and Actual Earnings on Plan Investments					
2020	\$ (5,888,911)	5.0000	\$ (1,177,783)	\$ -	0.0000
2021	(10,435,359)	5.0000	(2,087,072)	(2,087,071)	1.0000
2022	28,288,618	5.0000	5,657,724	11,315,446	2.0000
2023	(9,208,151)	5.0000	(1,841,630)	(5,524,891)	3.0000
2024	(10,061,123)	5.0000	(2,012,225)	(8,048,898)	4.0000
Total			\$ (1,460,986)	\$ (4,345,414)	

Statement of Fiduciary Net Position as of December 31, 2024

	2024		
	Paid Service	Volunteer Service	Total
Assets			
Cash and Short-Term Investments	\$ 166,575,689	\$ 7,525,125	\$ 174,100,814
Receivables			
Contributions Receivable	\$ 9,316,201	\$ 420,863	\$ 9,737,064
Interest Receivable	403,840	18,244	422,084
Leases Receivable	541,669	24,470	566,139
Total Receivables	\$ 10,261,710	\$ 463,577	\$ 10,725,287
Prepaid Expense	\$ 15,911,277	\$ 718,798	\$ 16,630,075
Total Investments	\$ 3,007,055,430	\$ 135,844,952	\$ 3,142,900,382
Property and Equipment, Net of Accumulated Depreciation	\$ 2,869,969	\$ 129,652	\$ 2,999,621
Other Assets	\$ 161,792	\$ 7,309	\$ 169,101
Total Assets	\$ 3,202,835,867	\$ 144,689,413	\$ 3,347,525,280
Liabilities			
Payables			
Accounts Payable and Accrued Expenses	\$ 1,574,673	\$ 71,136	\$ 1,645,809
Refunds Payable	202,240	9,136	211,376
Due to Pension Review Board	362,373	16,370	378,743
Total Liabilities	\$ 2,139,286	\$ 96,642	\$ 2,235,928
Deferred Inflows of Resources			
Deferred amounts for leases	\$ 521,594	\$ 23,563	\$ 545,157
Net Position Restricted for Pensions	\$ 3,200,174,987	\$ 144,569,208	\$ 3,344,744,195

Statement of Changes in Fiduciary Net Position for Year Ended December 31, 2024

		2024		
		Paid Service	Volunteer Service	Total
Additions				
Contributions				
	Employer	\$ 121,398,822	\$ 5,407,026	\$ 126,805,848
	Employee	38,109,594	-	38,109,594
	Other	52,259	-	52,259
	Total Contributions	\$ 159,560,675	\$ 5,407,026	\$ 164,967,701
	Net Investment Income	\$ 416,883,761	\$ 19,171,601	\$ 436,055,362
	Other	\$ -	\$ -	\$ -
	Total Additions	\$ 576,444,436	\$ 24,578,627	\$ 601,023,063
Deductions				
	Benefit Payments, including Refunds of Employee Contributions and DROP Distributions	\$ 147,258,547	\$ 5,719,642	\$ 152,978,189
	Pension Plan Administrative Expense	4,690,555	215,708	4,906,263
	Other	-	-	-
	Total Deductions	\$ 151,949,102	\$ 5,935,350	\$ 157,884,452
	Net Increase in Net Position	\$ 424,495,334	\$ 18,643,277	\$ 443,138,611
	Amount to Reconcile Beginning and End of Year Assets	\$ -	\$ -	\$ -
Net Position Restricted for Pensions				
	Beginning of Year	\$ 2,775,679,653	\$ 125,925,931	\$ 2,901,605,584
	End of Year	\$ 3,200,174,987	\$ 144,569,208	\$ 3,344,744,195

SECTION C

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Changes in Net Pension Liability and Related Ratios Current Period Fiscal Year Ended December 31, 2024

	Paid Service	Volunteer Service	Total
A. Total Pension Liability			
1. Service Cost	\$ 71,143,661	\$ 2,311,499	\$ 73,455,160
2. Interest on the Total Pension Liability	271,045,609	12,543,503	283,589,112
3. Changes of benefit terms	-	-	-
4. Difference between expected and actual experience of the Total Pension Liability	85,032,532	915,084	85,947,616
5. Changes of assumptions	-	-	-
6. Benefit payments, including refunds of employee contributions & DROP distributions	(147,258,547)	(5,719,642)	(152,978,189)
7. Net change in Total Pension Liability	\$ 279,963,255	\$ 10,050,444	\$ 290,013,699
8. Total Pension Liability – beginning	3,776,617,567	174,717,902	3,951,335,469
9. Total Pension Liability – ending	\$ 4,056,580,822	\$ 184,768,346	\$ 4,241,349,168
B. Plan Fiduciary Net Position			
1. Employer contributions	\$ 121,398,822	\$ 5,407,026	\$ 126,805,848
2. Employee contributions	38,109,594	-	38,109,594
3. Other contributions	52,259	-	52,259
4. Pension plan net investment income	416,883,761	19,171,601	436,055,362
5. Benefit payments, including refunds of employee contributions and DROP distributions	(147,258,547)	(5,719,642)	(152,978,189)
6. Pension plan administrative expense	(4,690,555)	(215,708)	(4,906,263)
7. Net change in Plan Fiduciary Net Position	\$ 424,495,334	\$ 18,643,277	\$ 443,138,611
8. Plan Fiduciary Net Position – beginning	2,775,679,653	125,925,931	2,901,605,584
9. Plan Fiduciary Net Position – ending	\$ 3,200,174,987	\$ 144,569,208	\$ 3,344,744,195
C. Net Pension Liability	\$ 856,405,835	\$ 40,199,138	\$ 896,604,973
D. Plan Fiduciary Net Position as a percentage of the Total Pension Liability	78.89%	78.24%	78.86%
E. Covered-Employee Payroll	\$ 500,119,588	N/A	N/A
F. Net Pension Liability as a percentage of Covered-Employee Payroll	171.24%	N/A	N/A

Paid Service

Schedules of Required Supplementary Information

Schedule of Changes in Net Pension Liability and Related Ratios

Multiyear

Last 10 Fiscal Years

Fiscal year ending December 31,	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total Pension Liability										
Service Cost	\$ 71,143,661	\$ 63,515,040	\$ 61,276,377	\$ 61,128,877	\$ 59,999,825	\$ 57,317,733	\$ 58,728,968	\$ 50,862,406	\$ 50,307,455	\$ 48,365,128
Interest on the Total Pension Liability	271,045,609	248,729,292	229,900,055	214,810,656	200,733,314	185,373,080	174,000,936	162,537,756	149,980,786	139,022,240
Benefit Changes	-	-	32,765,847	-	(2,985,529)	-	(24,831,215)	-	-	-
Difference between Expected and Actual Experience	85,032,532	133,105,032	67,993,426	28,950,782	46,305,562	63,967,124	32,386,236	27,865,374	20,160,705	6,985,822
Assumption Changes	-	-	(118,742,685)	27,385,399	-	-	-	209,424,780	-	51,592,627
Benefit Payments, DROP Distributions and Refunds	(147,258,547)	(135,446,270)	(120,253,714)	(113,319,528)	(93,706,107)	(83,428,020)	(70,812,207)	(61,502,387)	(55,899,631)	(43,058,437)
Net Change in Total Pension Liability	279,963,255	309,903,094	152,939,306	218,956,186	210,347,065	223,229,917	169,472,718	389,187,929	164,549,315	202,907,380
Total Pension Liability - Beginning	3,776,617,567	3,466,714,473	3,313,775,167	3,094,818,981	2,884,471,916	2,661,241,999	2,491,769,281	2,102,581,352	1,938,032,037	1,735,124,657
Total Pension Liability - Ending (a)	\$ 4,056,580,822	\$ 3,776,617,567	\$ 3,466,714,473	\$ 3,313,775,167	\$ 3,094,818,981	\$ 2,884,471,916	\$ 2,661,241,999	\$ 2,491,769,281	\$ 2,102,581,352	\$ 1,938,032,037
Plan Fiduciary Net Position										
Employer Contributions	\$ 121,398,822	\$ 110,513,757	\$ 96,814,315	\$ 92,340,050	\$ 88,292,104	\$ 82,853,422	\$ 78,694,349	\$ 72,369,349	\$ 70,486,795	\$ 62,792,095
Employee Contributions	38,109,594	33,268,911	27,468,645	25,896,170	26,577,992	25,157,606	24,456,628	23,351,970	21,816,086	21,187,024
Other Contributions	52,259	24,297	49,566	66,481	98,204	180,761	87,759	54,467	38,872	34,066
Pension Plan Net Investment Income	416,883,761	371,405,136	(410,817,428)	399,457,110	277,776,589	331,017,020	(51,333,962)	217,674,675	84,905,505	1,567,555
Benefit Payments, DROP Distributions and Refunds	(147,258,547)	(135,446,270)	(120,253,714)	(113,319,528)	(93,706,107)	(83,428,020)	(70,812,207)	(61,502,387)	(55,899,631)	(43,058,437)
Pension Plan Administrative Expense	(4,690,555)	(3,108,964)	(2,699,084)	(3,314,134)	(3,435,447)	(2,911,241)	(3,403,120)	(2,826,897)	(2,554,334)	(2,380,241)
Net Change in Plan Fiduciary Net Position	424,495,334	376,656,867	(409,437,700)	401,126,149	295,603,335	352,869,548	(22,310,553)	249,121,177	118,793,293	40,142,062
Plan Fiduciary Net Position - Beginning	2,775,679,653	2,399,022,786	2,808,460,486	2,407,334,337	2,111,731,002	1,758,861,454	1,781,172,007	1,532,050,830	1,413,257,537	1,373,115,475
Plan Fiduciary Net Position - Ending (b)	\$ 3,200,174,987	\$ 2,775,679,653	\$ 2,399,022,786	\$ 2,808,460,486	\$ 2,407,334,337	\$ 2,111,731,002	\$ 1,758,861,454	\$ 1,781,172,007	\$ 1,532,050,830	\$ 1,413,257,537
Net Pension Liability - Ending (a) - (b)	856,405,835	1,000,937,914	1,067,691,687	505,314,681	687,484,644	772,740,914	902,380,545	710,597,274	570,530,522	524,774,500
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	78.89 %	73.50 %	69.20 %	84.75 %	77.79 %	73.21 %	66.09 %	71.48 %	72.87 %	72.92 %
Covered-Employee Payroll	\$ 500,119,588	\$ 459,976,329	\$ 414,280,752	\$ 392,522,925	\$ 386,909,993	\$ 371,574,513	\$ 356,127,157	\$ 339,098,676	\$ 329,344,355	\$ 320,487,331
Net Pension Liability as a Percentage of Covered-Employee Payroll	171.24 %	217.61 %	257.72 %	128.74 %	177.69 %	207.96 %	253.39 %	209.55 %	173.23 %	163.74 %
Notes to Schedule:	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A



Volunteer Service

Schedules of Required Supplementary Information

Schedule of Changes in Net Pension Liability and Related Ratios

Multiyear

Last 10 Fiscal Years

Fiscal year ending December 31,	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total Pension Liability										
Service Cost	\$ 2,311,499	\$ 2,269,449	\$ 2,322,788	\$ 2,443,055	\$ 2,439,560	\$ 2,383,968	\$ 2,328,231	\$ 2,137,477	\$ 2,103,552	\$ 2,100,948
Interest on the Total Pension Liability	12,543,503	11,804,336	10,676,527	10,015,555	9,494,066	8,934,417	8,427,795	8,007,679	7,542,093	7,204,736
Benefit Changes	-	-	-	-	-	-	-	-	-	-
Difference between Expected and Actual Experience	915,084	1,573,006	8,578,727	4,845,552	(328,954)	438,588	(86,526)	(578,714)	(996,748)	(1,813,451)
Assumption Changes	-	-	(6,136,301)	(3,114,218)	-	-	-	10,514,403	-	2,138,654
Benefit Payments	(5,719,642)	(5,225,183)	(5,011,739)	(4,362,952)	(3,950,209)	(3,629,357)	(3,290,465)	(2,917,621)	(2,398,981)	(2,349,142)
Refunds	-	-	-	-	-	-	-	-	-	-
Net Change in Total Pension Liability	10,050,444	10,421,608	10,430,002	9,826,992	7,654,463	8,127,616	7,379,035	17,163,224	6,249,916	7,281,745
Total Pension Liability - Beginning	174,717,902	164,296,294	153,866,292	144,039,300	136,384,837	128,257,221	120,878,186	103,714,962	97,465,046	90,183,301
Total Pension Liability - Ending (a)	\$ 184,768,346	\$ 174,717,902	\$ 164,296,294	\$ 153,866,292	\$ 144,039,300	\$ 136,384,837	\$ 128,257,221	\$ 120,878,186	\$ 103,714,962	\$ 97,465,046
Plan Fiduciary Net Position										
Employer Contributions	\$ 5,407,026	\$ 5,449,653	\$ 5,412,981	\$ 5,501,901	\$ 5,627,223	\$ 5,671,414	\$ 5,166,749	\$ 5,040,672	\$ 4,811,421	\$ 4,832,505
Employee Contributions	-	-	1,187	-	-	-	-	-	-	-
Pension Plan Net Investment Income	19,171,601	17,095,414	(19,034,367)	18,061,886	12,549,161	14,799,316	(2,270,359)	9,538,538	3,686,585	74,751
Benefit Payments	(5,719,642)	(5,225,183)	(5,011,739)	(4,362,952)	(3,950,209)	(3,629,357)	(3,290,465)	(2,917,621)	(2,398,981)	(2,349,142)
Refunds	-	-	-	-	-	-	-	-	-	-
Pension Plan Administrative Expense	(215,708)	(143,117)	(125,058)	(151,163)	(155,204)	(130,156)	(150,511)	(123,875)	(111,065)	(101,882)
Reconciliation Adjustment	-	-	-	-	-	-	-	-	-	-
Net Change in Plan Fiduciary Net Position	18,643,277	17,176,767	(18,756,996)	19,049,672	14,070,971	16,711,217	(544,586)	11,537,714	5,987,960	2,456,232
Plan Fiduciary Net Position - Beginning	125,925,931	108,749,164	127,506,160	108,456,488	94,385,517	77,674,300	78,218,886	66,681,172	60,693,212	58,236,980
Plan Fiduciary Net Position - Ending (b)	\$ 144,569,208	\$ 125,925,931	\$ 108,749,164	\$ 127,506,160	\$ 108,456,488	\$ 94,385,517	\$ 77,674,300	\$ 78,218,886	\$ 66,681,172	\$ 60,693,212
Net Pension Liability - Ending (a) - (b)	40,199,138	48,791,971	55,547,130	26,360,132	35,582,812	41,999,320	50,582,921	42,659,300	37,033,790	36,771,834
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	78.24 %	72.07 %	66.19 %	82.87 %	75.30 %	69.21 %	60.56 %	64.71 %	64.29 %	62.27 %
Covered-Employee Payroll	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net Pension Liability as a Percentage of Covered-Employee Payroll	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Notes to Schedule:	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Schedules of Required Supplementary Information

Schedule of the Net Pension Liability Multiyear

LOPFI Paid Service Employers

Last 10 Fiscal Years

FY Ending December 31,	Total Pension Liability	Plan Net Position	Net Pension Liability	Plan Net Position as a % of Total Pension Liability	Covered Payroll*	Net Pension Liability as a % of Covered Payroll
2015	\$ 1,938,032,037	\$ 1,413,257,537	\$ 524,774,500	72.92%	\$ 320,487,331	163.74%
2016	2,102,581,352	1,532,050,830	570,530,522	72.87%	329,344,355	173.23%
2017	2,491,769,281	1,781,172,007	710,597,274	71.48%	339,098,676	209.55%
2018	2,661,241,999	1,758,861,454	902,380,545	66.09%	356,127,157	253.39%
2019	2,884,471,916	2,111,731,002	772,740,914	73.21%	371,574,513	207.96%
2020	3,094,818,981	2,407,334,337	687,484,644	77.79%	386,909,993	177.69%
2021	3,313,775,167	2,808,460,486	505,314,681	84.75%	392,522,925	128.74%
2022	3,466,714,473	2,399,022,786	1,067,691,687	69.20%	414,280,752	257.72%
2023	3,776,617,567	2,775,679,653	1,000,937,914	73.50%	459,976,329	217.61%
2024	4,056,580,822	3,200,174,987	856,405,835	78.89%	500,119,588	171.24%

* Actual payroll reported.

LOPFI Volunteer Service Employers

Last 10 Fiscal Years

FY Ending December 31,	Total Pension Liability	Plan Net Position	Net Pension Liability	Plan Net Position as a % of Total Pension Liability	Covered Payroll	Net Pension Liability as a % of Covered Payroll
2015	\$ 97,465,046	\$ 60,693,212	\$ 36,771,834	62.27%	N/A	N/A
2016	103,714,962	66,681,172	37,033,790	64.29%	N/A	N/A
2017	120,878,186	78,218,886	42,659,300	64.71%	N/A	N/A
2018	128,257,221	77,674,300	50,582,921	60.56%	N/A	N/A
2019	136,384,837	94,385,517	41,999,320	69.21%	N/A	N/A
2020	144,039,300	108,456,488	35,582,812	75.30%	N/A	N/A
2021	153,866,292	127,506,160	26,360,132	82.87%	N/A	N/A
2022	164,296,294	108,749,164	55,547,130	66.19%	N/A	N/A
2023	174,717,902	125,925,931	48,791,971	72.07%	N/A	N/A
2024	184,768,346	144,569,208	40,199,138	78.24%	N/A	N/A

Schedule of Contributions Multiyear

LOPFI Paid Service Employers

Last 10 Fiscal Years

FY Ending December 31,	Actuarially Determined Contribution[#]	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll*	Actual Contribution as a % of Covered Payroll
2015	\$ 62,792,095	\$ 62,792,095	\$ -	\$ 320,487,331	19.59%
2016	70,486,795	70,486,795	-	329,344,355	21.40%
2017	72,369,349	72,369,349	-	339,098,676	21.34%
2018	78,694,349	78,694,349	-	356,127,157	22.10%
2019	82,853,422	82,853,422	-	371,574,513	22.30%
2020	88,292,104	88,292,104	-	386,909,993	22.82%
2021	92,340,050	92,340,050	-	392,522,925	23.52%
2022	96,814,315	96,814,315	-	414,280,752	23.37%
2023	110,513,757	110,513,757	-	459,976,329	24.03%
2024	121,398,822	121,398,822	-	500,119,588	24.27%

* Actual payroll reported.

[#] We do not compute a dollar amount for the Actuarially Determined Contribution. It is our understanding that employers contribute the Actuarially Determined Contribution. The amount shown in this column, therefore, matches the actual contributions.

LOPFI Volunteer Service Employers

Last 10 Fiscal Years

FY Ending December 31,	Actuarially Determined Contribution[#]	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
2015	\$ 4,832,505	\$ 4,832,505	\$ -	N/A	N/A
2016	4,811,421	4,811,421	-	N/A	N/A
2017	5,040,672	5,040,672	-	N/A	N/A
2018	5,166,749	5,166,749	-	N/A	N/A
2019	5,671,414	5,671,414	-	N/A	N/A
2020	5,627,223	5,627,223	-	N/A	N/A
2021	5,501,901	5,501,901	-	N/A	N/A
2022	5,412,981	5,412,981	-	N/A	N/A
2023	5,449,653	5,449,653	-	N/A	N/A
2024	5,407,026	5,407,026	-	N/A	N/A

[#] We do not compute a dollar amount for the Actuarially Determined Contribution. It is our understanding that employers contribute the Actuarially Determined Contribution. The amount shown in this column, therefore, matches the actual contributions.



Paid Service

Notes to Schedule of Contributions

Valuation Date:	December 31, 2022
Notes	Actuarially determined contribution rates are calculated as of December 31, which is one year prior to the beginning of the fiscal year in which contributions are reported.

Methods and Assumptions Used to Determine Contribution Rates for Fiscal Year 2024:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	18 years beginning January 1, 2024
Asset Valuation Method	5-Year smoothed market; 20% corridor
Wage Inflation	3.00%
Price Inflation	2.25%
Salary Increases	3.50% to 18.00%, including inflation
Investment Rate of Return	7.25%, as adopted by the Board
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2021 valuation pursuant to an experience study of the period 2017-2020.
Mortality	The healthy post-retirement tables used were the Pub-2010 Amount-Weighted General Below Median Income Healthy Retiree tables, set forward one year for males, and two years for females. The disability post-retirement mortality tables used were the Pub-2010 Amount-Weighted General Disabled Retiree tables for males and females. The death-in-service mortality tables used were the Pub-2010 Amount-Weighted General Below Median Income Employee tables for males and females. Fifty percent of deaths-in-service were assumed to be duty related. The tables were adjusted for fully generational mortality improvements using Scale MP-2020.

Other Information:	
Notes	There were benefit provision changes reflected in the December 31, 2022 actuarial valuation. Please see page A-1 of the valuation report for additional details. There were no assumption and actuarial methods changes for the December 31, 2022 actuarial valuation.

Volunteer Service

Notes to Schedule of Contributions

Valuation Date: December 31, 2022

Notes Actuarially determined contribution rates are calculated as of December 31, which is one year prior to the beginning of the fiscal year in which contributions are reported.

Methods and Assumptions Used to Determine Contribution Rates for Fiscal Year 2024:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Increasing Dollar, Closed
Remaining Amortization Period	26 years beginning January 1, 2024
Asset Valuation Method	5-Year smoothed market; 20% corridor
Price Inflation	2.25%
Investment Rate of Return	7.25%, as adopted by the Board
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2021 valuation pursuant to an experience study of the period 2017-2020.
Mortality	The healthy post-retirement tables used were the Pub-2010 Amount-Weighted General Below Median Income Healthy Retiree tables, set forward one year for males, and two years for females. The disability post-retirement mortality tables used were the Pub-2010 Amount-Weighted General Disabled Retiree tables for males and females. The death-in-service mortality tables used were the Pub-2010 Amount-Weighted General Below Median Income Employee tables for males and females. Fifty percent of deaths-in-service were assumed to be duty related. The tables were adjusted for fully generational mortality improvements using Scale MP-2020.

Other Information:

Notes There were no benefit provision, assumption or actuarial method changes reflected in the December 31, 2022 actuarial valuation.

Schedule of Investment Returns Multiyear

Last 10 Fiscal Years

FY Ending December 31,	Annual Return¹
2015	0.10 %
2016	6.25 %
2017	14.48 %
2018	(2.59)%
2019	19.00 %
2020	13.19 %
2021	17.45 %
2022	(14.90)%
2023	15.90 %
2024	15.13 %

¹ Annual returns are provided by the System.

SECTION D

NOTES TO FINANCIAL STATEMENTS

Long-Term Expected Return on Plan Assets

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These real rates of return are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real returns for the 10-year period from 2024 through 2033 were based on capital market assumptions collected from several national investment consultants. For each major asset class that is included in the pension plan's target asset allocation as of December 31, 2024, these best estimates are summarized in the following table:

Asset Allocation

Asset Class	Target Allocation ^a	Long-Term Expected Real Rate of Return ^b	Allocation-Weighted Long-Term Arithmetic Expected Real Rate of Return
U.S. Stock - Large Cap	21%	5.05%	1.06%
U.S. Stock - Small Cap	21%	5.57%	1.17%
International Equity	9%	6.16%	0.55%
Emerging Markets	9%	7.79%	0.70%
U.S. Corporate Bonds	25%	2.67%	0.67%
Real Estate	5%	4.62%	0.23%
Private Equity	10%	9.11%	0.91%
Total	100%		5.29%
Expected Inflation			2.25%
Total Return Based on GRS 2024 Capital Market Survey			7.54%

^a Target allocation based on a 70/30 blend suggested by the investment policy.

^b Based on capital market assumptions from investment professionals for 2024.

The assumed rate of investment return falls within a reasonable range of the long-term expected rate of return.

Gabriel, Roeder, Smith & Company does not provide investment advice.



Single Discount Rate

A Single Discount Rate of 7.25% was used to measure the total pension liability. This Single Discount Rate was based on the expected rate of return on pension plan investments of 7.25%. The projection of cash flows used to determine this Single Discount Rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Regarding the sensitivity of the net pension liability to changes in the Single Discount Rate, the following presents the plan's net pension liability, calculated using a Single Discount Rate of 7.25%, as well as what the plan's net pension liability would be if it were calculated using a Single Discount Rate that is one percent lower or one percent higher:

Sensitivity of Net Pension Liability to the Single Discount Rate Assumption

	1% Decrease 6.25%	Current Single Discount Rate Assumption 7.25%	1% Increase 8.25%
Paid Service	\$1,464,902,444	\$856,405,835	\$364,190,372
Volunteer Service	68,393,676	40,199,138	15,742,855
Total	\$1,533,296,120	\$896,604,973	\$379,933,227

Summary of Population Statistics

	Paid Service	Volunteer Service
Inactive Plan Members or Beneficiaries Currently Receiving Benefits (Including DROP)	5,197	4,673
Inactive Plan Members Entitled to But Not Yet Receiving Benefits [#]	7,680	7,946
Active Plan Members	6,972	7,227
Total Plan Members	19,849	19,846

[#] These counts include 2,072 and 3,021 inactive linked records for Paid Service and Volunteer Service, respectively. These records will generate separate checks at retirement as well as separate counts.

SECTION E

SUMMARY OF BENEFITS

Arkansas Local Police and Fire Retirement System
Brief Summary as of December 31, 2024 of LOPFI Coverage for
BENEFIT PROGRAM 1 PAID SERVICE
Benefits and Conditions Evaluated and/or Considered
(Section references are to Arkansas Code of 1987, including
amendments from 2023 General Assembly Session)

Voluntary Retirement. Section 24-10-604. A member may retire with an age & service annuity after both (i) completing 5 years (10 years for members hired on or after July 1, 2013) of credited service, and (ii) attaining his normal retirement age. The normal retirement age is age 60 for a member with less than 20 years credited service, age 55 for a member with at least 20 years credited service or any age for a member with 28 or more years of credited service.

Compulsory Retirement. Section 24-10-605. Established by each employer.

Paid Service. Section 24-10-102(13). Covered employment which is half-time employment or more, and for which a minimum dollar amount is paid. For each calendar month in 1981, the minimum is \$500 for the month. For each later calendar year, the \$500 is indexed for inflation (Consumer Price Index). Accordingly, the monthly minimum during 2024 was \$1,771.

Volunteer Service. Section 24-10-102(14). Covered employment which cannot be classified as Paid Service.

Final Average Pay. Section 24-10-102(16)(A). The average of a member's monthly pay during the period of 36 consecutive months of credited Paid Service producing the highest monthly average, which period is contained within the 120 consecutive months of credited Paid Service immediately preceding retirement. Not applicable to Volunteer Service.

Age & Service Annuity. Section 24-10-602. The annuity, payable monthly for life, equals a specified amount multiplied by the member's number of years of credited service. The amount depends upon the conditions related to covered employment:

- A. **Paid Service Not Covered by Social Security.** For each year of such service, 3.00% of the member's final average pay.
- B. **Paid Service Also Covered by Social Security.** For each year of such service, 2.00% of the member's final average pay. In addition, there is a temporary annuity equal to 1.0% of the member's final average pay for each year of service, payable to normal Social Security retirement age.
- C. At time of retirement, the total of A plus B cannot exceed 100% of final average pay.

Early Annuity. Section 24-10-606. A member may retire with an early annuity after both (i) completing 20 years of credited service, and (ii) attaining age 50 or (iii) after completing 25 years of credited paid service. The early annuity amount, payable monthly for life, is computed in the same manner as an age & service annuity, based upon his service and pay record to time of early retirement, but reduced to reflect the fact that his age when payments begin is younger than his normal retirement age. The amount of the reduction is 1/2 of 1% (.005) for each month his age at early retirement is younger than his normal retirement age (age 55 for members with 25 years of credited paid service).

Vested Termination Annuity. Section 24-10-611. If a member leaves LOPFI-covered employment (i) before attaining his early retirement age, and (ii) after completing 5 years (10 years for members hired on or after July 1, 2013) of credited service, he becomes eligible for a vested termination annuity; provided he lives to his normal retirement age and does not withdraw his accumulated contributions. The vested annuity amount, payable monthly for life from his normal retirement age, is computed in the same manner as an age & service annuity, based upon his service and pay record to time of leaving LOPFI coverage.

Non-Duty Disability Annuity. Section 24-10-607(a)(1)(A). A member with 5 or more years (10 or more years for members hired on or after July 1, 2013) of credited service who becomes totally and permanently disabled from other than duty-connected causes receives a non-duty disability annuity computed in the same manner as an age & service annuity, based upon his service and pay record to time of disability.

Duty Disability Annuity. Section 24-10-607(c)(1)(A). A member who becomes totally and permanently disabled from duty-connected causes receives a duty disability annuity computed in the same manner as an age & service annuity, based upon his or her service and pay record to time of disability.

The minimum annuity payable is 65% of the member's final average pay for duty disability retirements approved prior to April 1, 2021.

An approved duty disability retirement that is effective on or after April 1, 2021, shall be classified as catastrophic duty disability, hazardous duty disability, or ordinary duty disability in accordance with the criteria in the rules for disability retirement established by the board.

The minimum annuity payable to

- (i) a catastrophic duty disability retiree shall be an annuity based on twenty-eight (28) years of accrued paid service credit;
- (ii) a hazardous duty disability retiree shall be sixty-five percent (65%) of the final average pay of the member;
- (iii) an ordinary duty disability retiree shall be fifteen percent (15%) of the final average pay of the member.

Non-Duty Death-in-Service. Paid Member. Section 24-10-608(a)(1). Upon the death, from other than duty-connected causes, of a Paid Service member who had completed 5 years (10 years for members hired on or after July 1, 2013) of paid service, his eligible surviving dependents receive the following benefits:

- (a) The surviving spouse receives an annuity equal to the Option B50 annuity (joint and 50% survivor benefit) computed based upon the deceased member's service (and pay) record to time of death. Minimum of 20% of member's final average pay, or \$125 monthly if greater.
- (b) While a spouse benefit is payable, each dependent child under age 18 (age 23 if full time student) receives 10% of member's final average pay, or \$25 monthly if greater. The totals for 4 or more children cannot exceed 30% of final average pay, or \$125 monthly if greater.

- (c) While no spouse benefit is payable, each dependent child under age 18 (age 23 if full time student) receives 20% of member's final average pay, or \$25 monthly if greater. The total for 3 or more children cannot exceed 50% of final average pay, or \$125 monthly if greater.
- (d) If there is neither spouse nor child at time of member's death, each dependent parent receives 20% of final average pay.

Duty Death-in-Service. Section 24-10-608(b)(1). Upon the death of a Paid Service member from duty-connected causes, regardless of length of service, his eligible surviving dependents receive the same benefits as for Non-Duty Death, except that if credited service at time of death is less than 25 years, credited service is increased to 25 years.

Benefit Changes after Retirement. Section 24-10-612. There is an annual redetermination of monthly benefit amount, beginning the July first following 12 months of retirement. The redetermined amount is 3.0% of the monthly benefit from the preceding July.

Member Contributions. Sections 24-10-404 and 24-10-613. Each member contributes 9.5% of his covered pay if his covered employment is resulting in Paid Service credit and is not covered by Social Security. For other covered employment conditions, each member contributes 3.5% of his covered pay. Individual member deposit accounts do not receive interest credit. If a member leaves LOPFI-covered employment before an annuity is payable on his behalf, the member may choose to have his accumulated contributions refunded to him. If he dies, his accumulated contributions are refunded to his designated beneficiary.

Employer Contributions. Section 24-10-405. Each employer contributes the remainder amounts necessary to finance its employees' participation in LOPFI. Contributions to LOPFI are determined based upon level-rate principles, so that contribution rates do not have to increase over decades of time.

DROP (Deferred Retirement Option Plan). Sections 24-10-701 through 24-10-708. Paid service members who have attained age 55 with at least 20 years of service or members with at least 28 years of service may participate. A participant with 28 years of service will receive 75% of his accrued benefit at time of DROP election while in the DROP, payable into the participant's DROP account (which will be credited with 6% interest annually). A participant with less than 28 years of service will receive 72% of his accrued benefit at time of DROP election while in the DROP, payable into the participant's DROP account (which will be credited with 6% interest annually). The duration of participation in the DROP shall not exceed 10 years. When a member has reached year 6 of participation in the DROP, the amount of the accrued benefit at the time of DROP election shall be redetermined. The redetermined amount shall be the amount of the benefit as of the immediately preceding July 1 increased by 3%. The redetermined amount shall be payable only when the member elects to cease employment and receive a service retirement and shall not be added to the plan account. Employer and employee contributions continue and are used to finance System benefits (i.e., they are not deposited to the participant's DROP account). For additional details please refer to Arkansas Code, Title 24, Chapter 10, Subchapter 7.

Arkansas Local Police and Fire Retirement System
Brief Summary as of December 31, 2024 of LOPFI Coverage for
BENEFIT PROGRAM 2 PAID SERVICE
Benefits and Conditions Evaluated and/or Considered
(Section references are to Arkansas Code of 1987, including
amendments from 2023 General Assembly Session)

The provisions for Benefit Program 2 employers are the same as those for Benefit Program 1 employers with the following exception:

Age & Service Annuity. Section 24-10-602. The annuity, payable monthly for life, equals a specified amount multiplied by the member's number of years of credited service. The amount depends upon the conditions related to covered employment:

A. *Paid Service Not Covered by Social Security.*

- **Paid Service before Adoption of Benefit Program 2.** For each year of such service, 3.00% of the member's final average pay.
- **Paid Service after Adoption of Benefit Program 2.** For each year of such service, 3.34% of the member's final average pay.
- At time of retirement, the total cannot exceed 100% of final average pay.

B. *Paid Service Also Covered by Social Security.*

- **Paid Service before Adoption of Benefit Program 2.** For each year of such service, 2.00% of the member's final average pay, plus a temporary annuity equal to 1.0% of the member's final average pay for each year of service, payable to normal Social Security retirement age.
- **Paid Service after Adoption of Benefit Program 2.** For each year of such service, 3.00% of the member's final average pay.
- At time of retirement, the total cannot exceed 100% of final average pay.

Member Contributions. Sections 24-10-404 and 24-10-613. Each member contributes 9.5% of his covered pay if his covered employment is resulting in Paid Service credit. Individual member deposit accounts do not receive interest credit. If a member leaves LOPFI-covered employment before an annuity is payable on his behalf, the member may choose to have his accumulated contributions refunded to him. If he dies, his accumulated contributions are refunded to his designated beneficiary.

Arkansas Local Police and Fire Retirement System

Brief Summary as of December 31, 2024 of LOPFI Coverage for VOLUNTEER SERVICE

Benefits and Conditions Evaluated and/or Considered (Section references are to Arkansas Code of 1987, including amendments from 2023 General Assembly Session)

Voluntary Retirement. Section 24-10-604. A member may retire with an age & service annuity after both (i) completing 5 years (10 years for members hired on or after July 1, 2013) of credited service, and (ii) attaining his normal retirement age. The normal retirement age is age 60 for a member with less than 20 years credited service, age 55 for a member with at least 20 years credited service or any age for a member with 28 or more years of credited service.

Compulsory Retirement. Section 24-10-605. Established by each employer.

Volunteer Service. Section 24-10-102(14). Covered employment which cannot be classified as Paid Service.

Age & Service Annuity. Section 24-10-102(16)(A). The annuity, payable monthly for life, equals a specified amount multiplied by the member's number of years of credited service. The amount depends upon the conditions related to covered employment:

Volunteer Service. For each year of Benefit Program 3 Volunteer Service, \$5.00 monthly, to a maximum of \$200 monthly for all volunteer service. Beginning in 2003, each July 1 these amounts are indexed for inflation by any percentage increase in the inflation index for the period from December 2003 to the December immediately preceding July 1, for members retiring in the next 12 months. Accordingly, the basic benefit factor reflected in the December 31, 2024 valuations was \$8.59 monthly. For each year of Benefit Program 4 Volunteer Service, \$10.00 monthly, to a maximum benefit of \$400 monthly for all volunteer service. Beginning in 2013, each July 1 these amounts are indexed for inflation by any percentage increase in the inflation index for the period from December 2011 to the December immediately preceding July 1, for members retiring in the next 12 months. Accordingly, the basic benefit factor reflected in the December 31, 2024 valuations was \$13.91 monthly.

Early Annuity. Section 24-10-606. A member may retire with an early annuity after both (i) completing 20 years of credited service, and (ii) attaining age 50. The early annuity amount, payable monthly for life, is computed in the same manner as an age & service annuity, based upon his service record to time of early retirement, but reduced to reflect the fact that his age when payments begin is younger than his normal retirement age. The amount of the reduction is $\frac{1}{2}$ of 1% (.005) for each month his age at early retirement is younger than his normal retirement age.

Vested Termination Annuity. Section 24-10-611. If a member leaves LOPFI-covered employment (i) before attaining his early retirement age, and (ii) after completing 5 years (10 years for members hired on or after July 1, 2013) of credited service, he becomes eligible for a vested termination annuity; provided he lives to his normal retirement age (and does not withdraw any accumulated contributions). The vested annuity amount, payable monthly for life from his normal retirement age, is computed in the same manner as an age & service annuity, based upon his service record to time of leaving LOPFI coverage.



Non-Duty Disability Annuity. Section 24-10-607(a)(1)(A). A member with 5 or more years (10 or more years for members hired on or after July 1, 2013) of credited service who becomes totally and permanently disabled from other than duty-connected causes receives a non-duty disability annuity computed in the same manner as an age & service annuity, based upon his service record to time of disability.

Duty Disability Annuity. Section 24-10-607(c)(1)(A). A member who becomes totally and permanently disabled from duty-connected causes receives a duty disability annuity computed in the same manner as an age & service annuity, based upon his service and pay record to time of disability. If the member had less than 25 years of service at time of disability, credited service is increased to 25 years.

Non-Duty Death-in-Service. Volunteer Member. Section 24-10-609. Upon the death, from other than duty-connected causes, of a Volunteer member who had completed 5 years (10 years for members hired on or after July 1, 2013) of volunteer service, or who was eligible for normal retirement, his eligible surviving dependents receive the following benefits:

- (a) The surviving spouse receives an annuity equal to the Option B50 annuity (joint and 50% survivor benefit) computed based upon the deceased member's service record to time of death.
- (b) Each dependent child under age 18 (age 23 if full time student) receives \$15 monthly. The totals for 3 or more children cannot exceed \$40 monthly.

Duty Death-in-Service. Section 24-10-608(b)(1). Upon the death of a Paid Service member from duty-connected causes, regardless of length of service, his eligible surviving dependents receive the same benefits as for Non-Duty Death, except that if credited service at the time of death is less than 25 years, credited service is increased to 25 years.

Benefit Changes after Retirement. Section 24-10-612. There is an annual redetermination of monthly benefit amount, beginning the July first following 12 months of retirement. The redetermined amount is 3.0% of the monthly benefit from the preceding July.

Member Contributions. For Volunteer Service credit, members do not contribute.

Employer Contributions. Section 24-10-405. Each employer contributes the amounts necessary to finance all employees participation in LOPFI. Contributions to LOPFI are determined based upon level-rate principles, so that contribution rates do not have to increase over decades of time.

SECTION F

SUMMARY OF ACTUARIAL ASSUMPTIONS AND METHODS

Summary of Assumptions Used for LOPFI GASB Accounting Reports

The actuarial assumptions used in the calculation of the Total Pension Liabilities are shown in this section of the report. The assumptions are established by the Board after consulting with the actuary as outlined in A.C.A. 24-10-205(a)(1) with the exception of the economic assumptions. The economic assumptions for purposes of the GASB Accounting reports were selected by the actuary based on the results of an experience study covering the period from January 1, 2017 through December 31, 2020.

ECONOMIC ASSUMPTIONS -----

The investment return rate used in this report was 7.25% per year, compounded annually (net after administrative expenses). This rate of return is not the assumed real rate of return. The real rate of return is defined to be the portion of investment return which is more than the wage inflation rate. With a 3.0% wage inflation assumption, the 7.25% investment return rate translates to an assumed real rate of return of 4.25%.

Price inflation was assumed to be 2.25% a year. This assumption was utilized to increase the basic benefit factor for volunteer members.

Pay increase assumptions for individual active members are summarized in Schedule A-5. Part of the assumption for each age is for a merit and/or seniority increase, and the other 3.0% recognizes wage inflation.

Total active member payroll is assumed to increase 3.0% a year, which is the portion of the individual pay increase assumptions attributable to wage inflation.

The number of active members is assumed to continue at the present number for LOPFI plans.

NON-ECONOMIC ASSUMPTIONS -----

The mortality tables used to measure retired life mortality were the Pub-2010 Amount-Weighted General Below Median Income Healthy Retiree tables set forward one year for males and two years for females and adjusted for mortality improvements using fully generational MP-2020 scales for males and females. The disability post-retirement mortality tables used were the Pub-2010, Amount-Weighted, General, Disabled Retiree benefit weighted generational mortality tables for males and females. The death-in-service mortality tables used were the Pub-2010 Amount-Weighted General Below Median Income Employee benefit weighted generational mortality tables for males and females. Fifty percent of deaths-in-service were assumed to be duty-related. The tables were adjusted for fully generational mortality improvements using Scale MP-2020. Related retired life mortality values are shown in Schedule A-1.

The probabilities of retirement for members eligible to retire are shown in Schedule A-3.

The probabilities of withdrawal from service are summarized in Schedule A-4, and the **probabilities of disability** are summarized in Schedule A-2.



An individual entry age actuarial cost method of valuation was used in determining age & service allowance normal costs and the allocation of actuarial present values between service rendered before and after the valuation date. The entry-age actuarial cost method has the following characteristics:

- (i) The annual normal costs for each individual active member, payable from the member's actual date of employment to the member's projected date of retirement are sufficient to accumulate the actuarial present value of the member's benefit at the time of retirement; and
- (ii) Each annual normal cost is: (a) a constant percentage of the member's year by year projected covered pay for paid service plans, or (b) an increasing dollar amount for volunteer service plans.

Differences in the past between assumed experience and actual experience ("actuarial gains and losses") are inevitable and become part of accrued liabilities. In LOPFI, cumulative actuarial losses and gains are the same as unfunded (or overfunded) accrued liabilities.

Unfunded accrued liabilities are amortized to produce contribution amounts (principal and interest) which are (a) level percent of payroll contributions over a period of future years for paid service plans, or (b) increasing dollar amounts for volunteer service plans.

For Benefit Program 3 volunteer service plans, the contribution rates from the December 31, 2002 valuation were developed based on a \$5.00 per month basic benefit factor. This factor is \$8.59 effective July 1, 2025 and is assumed to increase at the assumed rate of price inflation in future years. For Benefit Program 4 volunteer service plans, the contribution rates from the December 31, 2012 valuation were developed based on a \$10.00 per month basic benefit factor. This factor is \$13.91 effective July 1, 2025 and is assumed to increase at the assumed rate of price inflation in future years.

OTHER TECHNICAL ASSUMPTIONS - - - - -

Decrements are assumed to occur at the middle of the valuation year.

The probability of being married, for death-in-service benefits, is assumed to be 90%.

Members who are eligible to participate in the DROP are assumed to participate in the DROP program in such a manner that is the most advantageous to them.

Future service credit is always assumed to accrue at the rate of 1 year of credit every 12 calendar months. Lower service accrual rates (service breaks or less-than-full-time employment) or higher service accrual rates (addition of military credit or reinstatement of prior service) are reflected as they are reported. Any lower or higher accrual rates may result in small financial gains or losses when reported.

The form of benefit payment assumed in the valuation for paid service and volunteer service plans is the Five Year Certain and Life Option. For local plans under LOPFI administration, the assumed form of benefit payment is 100% joint and survivor for police plans and the Life Option for fire plans. For local fire plans under LOPFI administration who have adopted Act 397, the assumed form of benefit payment is 100% joint and survivor.

Employer contribution dollars were assumed to be ***paid in equal installments*** throughout the employer fiscal year.

Present assets (cash & investments) were used based on a smoothed fair value.

The data about persons now covered and about present assets were furnished by the System's administrative staff. Although examined for general reasonableness, the data was not audited by the Actuary.

Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as: plan experience differing from that anticipated by the economic and demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as the end of an amortization period or additional cost or contribution requirements based on the plan's funded status); and changes in plan provisions or applicable law. Due to the limited scope of the actuary's assignment, the actuary did not perform an analysis of the potential range of such future measurements.

Schedule A-1

Single Life Retirement Values

Based on the Pub-2010 Amount-Weighted General Below Median Income Healthy Retiree Generational Mortality Tables and 7.25% Interest

Sample Attained Ages	Probability of Dying Next Year*		Value at Retirement \$1.00 Monthly for Life		Future Life Expectancy (Years)*					
	Men	Women	Men	Women	2024		2029		2034	
					Men	Women	Men	Women	Men	Women
35	0.113%	0.052%	\$ 159.66	\$ 163.13	46.96	50.99	47.56	51.47	48.15	51.94
40	0.141%	0.067%	155.24	159.75	41.65	45.66	42.24	46.14	42.83	46.61
45	0.252%	0.166%	149.11	155.09	36.41	40.39	36.97	40.85	37.55	41.32
50	0.712%	0.408%	142.56	150.12	31.64	35.49	32.16	35.94	32.71	36.39
55	0.892%	0.489%	135.75	144.14	27.29	30.78	27.78	31.21	28.29	31.63
60	1.141%	0.606%	127.17	136.08	23.07	26.13	23.52	26.53	23.98	26.92
65	1.425%	0.816%	116.12	125.31	18.95	21.56	19.35	21.92	19.76	22.28
70	2.134%	1.305%	102.38	111.69	15.04	17.21	15.37	17.51	15.72	17.83
75	3.429%	2.282%	86.65	95.44	11.50	13.19	11.75	13.44	12.04	13.71
80	5.866%	4.217%	69.88	77.36	8.44	9.64	8.63	9.85	8.85	10.06

* Life expectancies in future years are determined by the fully generational MP-2020 projection scale.

Sample Attained Ages	Benefit Increasing 3.00% Yearly	Portion of Age 55 Lives Still Alive
55	\$100	100 %
60	116	95
65	134	89
70	156	81
75	181	70
80	209	55

Schedule A-2

Probabilities of Disability Retirement

Paid Service Members

Sample Ages	Percent Becoming Disabled within Next Year	
	Non-Duty	Duty
20	0.10 %	0.13 %
25	0.10	0.13
30	0.12	0.16
35	0.17	0.22
40	0.26	0.34
45	0.40	0.52
50	0.68	0.89
55	1.18	1.55
60	1.77	2.32

Given the relatively small number of disabilities in total and the sensitivity of the results to the actual disability benefit that members would qualify for, we have assumed the minimum disability benefit would be based on duty disabilities being split 1/3 catastrophic, 1/3 hazardous and 1/3 ordinary duty. The resulting weighted minimum disability benefit is approximately 55% of final average pay. This assumption will be reviewed and updated as experience emerges.

Volunteer Service Members

Sample Ages	Percent Becoming Disabled within Next Year	
	Non-Duty	Duty
20	0.03 %	0.00 %
25	0.05	0.00
30	0.10	0.01
35	0.15	0.01
40	0.22	0.01
45	0.28	0.01
50	0.35	0.02
55	0.42	0.02
60	0.47	0.03

Schedule A-3

Probabilities of Retirement for Members Eligible to Retire

Paid Service Members

Retirement Ages	Percents of Active Members Retiring within Next Year		Years of Service	Percents of Active Members Retiring within Next Year
	Early	Normal		
45	4 %			
46	4			
47	5			
48	5			
49	5			
50	6			
51	6			
52	6			
53	7			
54	7			
55		30 %	28	30 %
56		30	29	20
57		25	30	15
58		25	31	15
59		25	32	15
60		25	33	25
61		25	34	100
62		25		
63		25		
64		25		
65		50		
66		60		
67		70		
68		80		
69		90		
70+		100		

A member was assumed eligible for retirement after attaining age 55 with 20 years of service or age 60 with 5 years of service or any age with 28 or more years of service. A member was assumed to retire with 100% probability at 34 or more years of service credit.

A member was assumed eligible for a reduced benefit after attaining age 50 with 20 or more years of service or any age with 25 or more years of paid service credit.

The probabilities of retirement shown above represent ultimate termination of employment (whether or not the member participates in the DROP).

Schedule A-3

Probabilities of Retirement for Members Eligible to Retire (Concluded)

Volunteer Service Members

Retirement Ages	Percents of Active Members Retiring within Next Year	
	Early	Normal
Under 50		15 %
50-54	2.5 %	15
55-59		15
60-64		10
65-69		15
70-74		15
75+		100

A member was assumed to be eligible for retirement after 28 years of service, attaining age 55 with 20 years of service, or age 60 with 5 years of service.

A member was assumed eligible for a reduced benefit after attaining age 50 with 20 or more years of service.

Schedule A-4

Rates of Separation (Excluding Deaths and Disability) from Active Employment Before Retirement

Paid Service Members

Sample Ages	Years of Service	% of Active Members Separating within Next Year
ALL	0	18.50 %
	1	15.50
	2	13.00
	3	11.50
	4	11.00
25	5 & Over	10.17
30		8.55
35		6.56
40		5.23
45		4.18
50		3.33
55		0.95
60		0.00

Volunteer Service Members

Sample Ages	Years of Service	% of Active Members Separating within Next Year
ALL	0	23.00 %
	1	21.00
	2	19.00
	3	17.00
	4	15.00
25	5 & Over	10.50
30		10.50
35		10.50
40		10.50
45		10.50
50		10.50
55		10.50
60		10.50

Schedule A-5

Pay Increase Assumptions

for an Individual Paid Service Member

Years of Service	Pay Increase Assumptions for an Individual Member		
	Merit and Seniority	Base (Economic)	Increase Next Year
1	15.00%	3.00%	18.00%
2	9.00%	3.00%	12.00%
3	4.00%	3.00%	7.00%
4	3.50%	3.00%	6.50%
5	2.50%	3.00%	5.50%
6	2.00%	3.00%	5.00%
7	2.00%	3.00%	5.00%
8	2.00%	3.00%	5.00%
9	1.50%	3.00%	4.50%
10	1.50%	3.00%	4.50%
11	1.00%	3.00%	4.00%
12	1.00%	3.00%	4.00%
13	0.50%	3.00%	3.50%
14	0.50%	3.00%	3.50%
15	0.50%	3.00%	3.50%
16	0.50%	3.00%	3.50%
17	0.50%	3.00%	3.50%
18	0.50%	3.00%	3.50%
19	0.50%	3.00%	3.50%
20+	0.50%	3.00%	3.50%

SECTION G

CALCULATION OF THE SINGLE DISCOUNT RATE

Calculation of the Single Discount Rate

GASB Statement No. 67 includes a specific requirement for the discount rate that is used for the purpose of the measurement of the Total Pension Liability. This rate considers the ability of the fund to meet benefit obligations in the future. To make this determination, employer contributions, employee contributions, benefit payments, expenses and investment returns are projected into the future. The Plan Net Position (assets) in future years can then be determined and compared to its obligation to make benefit payments in those years. As long as assets are projected to be on hand in a future year, the assumed valuation discount rate is used. In years where assets are not projected to be sufficient to meet benefit payments, the use of a “risk-free” rate is required, as described in the following paragraph.

The Single Discount Rate (SDR) is equivalent to applying these two rates to the benefits that are projected to be paid during the different time periods. The SDR reflects (1) the long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits); and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the plan’s projected fiduciary net position is not sufficient to pay benefits).

For the purpose of this valuation, the expected rate of return on pension plan investments is 7.25%; the municipal bond rate is 4.08%; and the resulting SDR is 7.25%.

The tables in this section provide background for the development of the SDR.

The **Projection of Contributions** table shows the development of expected contributions in future years. Normal Cost contributions for future hires are not included (nor are their liabilities).

The **Projection of Plan Fiduciary Net Position** table shows the development of expected asset levels in future years.

The **Present Values of Projected Benefit Payments** table shows the development of the SDR. It breaks down the benefit payments into present values for funded and unfunded portions and shows the equivalent total at the SDR.

Paid Service

Single Discount Rate Development

Projection of Contributions Beginning January 1, 2025 (Years 1-50)

Year	Projected Payroll for Current Employees	Projected Contributions from Current Employees	Projected Service Cost and Expense Contributions	Projected UAL Contributions	Projected Total Contributions
0	\$ 500,119,588				
1	481,431,658	\$ 36,478,110	\$ 46,256,777	\$ 70,566,292	\$ 153,301,179
2	439,548,018	33,204,446	44,772,713	72,683,281	150,660,439
3	408,145,799	30,763,524	43,385,587	74,863,779	149,012,890
4	381,874,922	28,724,833	41,973,984	77,109,692	147,808,509
5	357,052,823	26,794,785	40,704,399	79,422,983	146,922,167
6	336,798,980	25,225,754	39,341,358	81,805,673	146,372,784
7	317,287,077	23,705,376	37,997,892	84,259,843	145,963,111
8	297,639,765	22,176,539	36,608,178	86,787,638	145,572,356
9	278,626,536	20,710,519	35,239,792	89,391,267	145,341,578
10	260,788,973	19,353,173	33,919,348	92,073,005	145,345,527
11	243,872,979	18,071,275	32,656,093	94,835,195	145,562,564
12	227,843,617	16,856,798	31,452,342	97,680,251	145,989,391
13	212,408,116	15,677,348	30,286,369	100,610,659	146,574,376
14	197,615,711	14,537,710	29,180,921	103,628,979	147,347,610
15	183,581,601	13,465,738	28,128,571	106,737,848	148,332,156
16	169,849,300	12,425,584	27,076,116	109,939,983	149,441,683
17	156,113,719	11,402,264	25,998,979	113,238,183	150,639,427
18	142,766,954	10,421,946	24,926,461		35,348,407
19	129,799,762	9,468,619	23,669,031		33,137,649
20	116,916,434	8,526,311	22,383,802		30,910,113
21	104,345,201	7,608,485	21,104,332		28,712,817
22	92,145,624	6,711,603	19,858,919		26,570,522
23	80,374,843	5,846,378	18,654,870		24,501,248
24	69,151,740	5,024,069	17,505,038		22,529,107
25	58,495,064	4,249,883	16,400,715		20,650,598
26	48,328,219	3,517,291	15,329,337		18,846,627
27	38,654,659	2,814,636	14,299,367		17,114,003
28	29,783,846	2,166,594	13,334,027		15,500,622
29	22,458,339	1,627,092	12,491,137		14,118,229
30	16,682,659	1,203,476	11,766,755		12,970,232
31	11,846,808	854,701	11,106,068		11,960,768
32	7,703,612	556,550	10,488,961		11,045,511
33	4,059,099	290,412	9,904,607		10,195,019
34	1,212,966	85,055	9,374,303		9,459,358
35	-	-	8,969,270		8,969,270
36	-	-	8,664,037		8,664,037
37	-	-	8,351,543		8,351,543
38	-	-	8,033,515		8,033,515
39	-	-	7,711,308		7,711,308
40	-	-	7,385,985		7,385,985
41	-	-	7,058,713		7,058,713
42	-	-	6,730,739		6,730,739
43	-	-	6,403,257		6,403,257
44	-	-	6,077,215		6,077,215
45	-	-	5,753,337		5,753,337
46	-	-	5,432,162		5,432,162
47	-	-	5,114,331		5,114,331
48	-	-	4,800,379		4,800,379
49	-	-	4,490,875		4,490,875
50	-	-	4,186,613		4,186,613

Paid Service
Single Discount Rate Development
Projection of Contributions Beginning January 1, 2025
(Years 51-100)

Year	Projected Payroll for Current Employees	Projected Contributions from Current Employees	Projected Service Cost and Expense Contributions	Projected UAL Contributions	Projected Total Contributions
51	\$ -	\$ -	\$ 3,888,409	\$ -	\$ 3,888,409
52	-	-	3,597,085	-	3,597,085
53	-	-	3,313,470	-	3,313,470
54	-	-	3,038,395	-	3,038,395
55	-	-	2,772,688	-	2,772,688
56	-	-	2,517,168	-	2,517,168
57	-	-	2,272,626	-	2,272,626
58	-	-	2,039,815	-	2,039,815
59	-	-	1,819,430	-	1,819,430
60	-	-	1,612,086	-	1,612,086
61	-	-	1,418,300	-	1,418,300
62	-	-	1,238,472	-	1,238,472
63	-	-	1,072,861	-	1,072,861
64	-	-	921,579	-	921,579
65	-	-	784,578	-	784,578
66	-	-	661,651	-	661,651
67	-	-	552,427	-	552,427
68	-	-	456,382	-	456,382
69	-	-	372,848	-	372,848
70	-	-	301,033	-	301,033
71	-	-	240,046	-	240,046
72	-	-	188,920	-	188,920
73	-	-	146,642	-	146,642
74	-	-	112,177	-	112,177
75	-	-	84,503	-	84,503
76	-	-	62,633	-	62,633
77	-	-	45,638	-	45,638
78	-	-	32,663	-	32,663
79	-	-	22,943	-	22,943
80	-	-	15,802	-	15,802
81	-	-	10,664	-	10,664
82	-	-	7,046	-	7,046
83	-	-	4,556	-	4,556
84	-	-	2,881	-	2,881
85	-	-	1,782	-	1,782
86	-	-	1,077	-	1,077
87	-	-	637	-	637
88	-	-	369	-	369
89	-	-	209	-	209
90	-	-	116	-	116
91	-	-	63	-	63
92	-	-	34	-	34
93	-	-	18	-	18
94	-	-	9	-	9
95	-	-	4	-	4
96	-	-	2	-	2
97	-	-	1	-	1
98	-	-	-	-	-
99	-	-	-	-	-
100	-	-	-	-	-

Paid Service

Single Discount Rate Development

Projection of Plan Fiduciary Net Position Beginning January 1, 2025 (Years 1-50)

Year	Projected Beginning Plan Net Position	Projected Total Contributions	Projected Benefit Payments	Projected Administrative Expenses	Projected Investment Earnings at 7.25%	Projected Ending Plan Net Position
	(a)	(b)	(c)	(d)	(e)	(f)=(a)+(b)-(c)-(d)+(e)
1	\$ 3,200,174,987	\$ 153,301,179	\$ 186,803,175	\$ 5,440,297	\$ 230,625,727	\$ 3,391,858,421
2	3,391,858,421	150,660,439	194,871,209	5,766,159	244,129,769	3,586,011,261
3	3,586,011,261	149,012,890	209,843,617	6,096,219	257,602,162	3,776,686,478
4	3,776,686,478	147,808,509	225,691,079	6,420,367	270,807,257	3,963,190,798
5	3,963,190,798	146,922,167	225,012,930	6,737,424	284,310,113	4,162,672,723
6	4,162,672,723	146,372,784	239,594,626	7,076,544	298,221,569	4,360,595,907
7	4,360,595,907	145,963,111	254,187,508	7,413,013	312,024,689	4,556,983,185
8	4,556,983,185	145,572,356	269,648,307	7,746,871	325,686,311	4,750,846,674
9	4,750,846,674	145,341,578	284,903,910	8,076,439	339,178,117	4,942,386,020
10	4,942,386,020	145,345,527	299,796,532	8,402,056	352,522,851	5,132,055,810
11	5,132,055,810	145,562,564	315,141,253	8,724,495	365,723,643	5,319,476,268
12	5,319,476,268	145,989,391	330,572,936	9,043,110	378,765,869	5,504,615,482
13	5,504,615,482	146,574,376	345,749,117	9,357,846	391,657,576	5,687,740,471
14	5,687,740,471	147,347,610	360,366,338	9,669,159	404,429,986	5,869,482,570
15	5,869,482,570	148,332,156	375,186,296	9,978,120	417,102,526	6,049,752,836
16	6,049,752,836	149,441,683	389,695,721	10,284,580	429,683,958	6,228,898,176
17	6,228,898,176	150,639,427	405,303,396	10,589,127	442,147,927	6,405,793,007
18	6,405,793,007	35,348,407	419,562,328	10,889,848	450,348,072	6,461,037,310
19	6,461,037,310	33,137,649	433,519,998	10,983,763	453,774,089	6,503,445,287
20	6,503,445,287	30,910,113	448,208,599	11,055,857	456,243,618	6,531,334,563
21	6,531,334,563	28,712,817	462,818,701	11,103,269	457,665,294	6,543,790,704
22	6,543,790,704	26,570,522	476,636,693	11,124,444	457,999,172	6,540,599,261
23	6,540,599,261	24,501,248	489,884,932	11,119,019	457,222,441	6,521,318,999
24	6,521,318,999	22,529,107	502,606,184	11,086,242	455,302,473	6,485,458,152
25	6,485,458,152	20,650,598	514,397,756	11,025,279	452,217,863	6,432,903,578
26	6,432,903,578	18,846,627	525,729,710	10,935,936	447,942,992	6,363,027,551
27	6,363,027,551	17,114,003	535,599,487	10,817,147	442,467,983	6,276,192,902
28	6,276,192,902	15,500,622	544,259,987	10,669,528	435,811,816	6,172,575,825
29	6,172,575,825	14,118,229	550,271,949	10,493,379	428,042,496	6,053,971,222
30	6,053,971,222	12,970,232	554,793,128	10,291,751	419,248,931	5,921,105,506
31	5,921,105,506	11,960,768	557,140,224	10,065,879	409,504,665	5,775,364,837
32	5,775,364,837	11,045,511	557,158,805	9,818,120	398,914,031	5,618,347,454
33	5,618,347,454	10,195,019	555,105,343	9,551,191	387,582,623	5,451,468,562
34	5,451,468,562	9,459,358	551,225,493	9,267,497	375,605,990	5,276,040,920
35	5,276,040,920	8,969,270	542,731,659	8,969,270	363,183,167	5,096,492,427
36	5,096,492,427	8,664,037	534,286,494	8,664,037	350,466,682	4,912,672,616
37	4,912,672,616	8,351,543	524,561,458	8,351,543	337,486,110	4,725,597,268
38	4,725,597,268	8,033,515	513,838,997	8,033,515	324,305,036	4,536,063,308
39	4,536,063,308	7,711,308	502,339,669	7,711,308	310,973,381	4,344,697,020
40	4,344,697,020	7,385,985	490,050,216	7,385,985	297,537,024	4,152,183,827
41	4,152,183,827	7,058,713	476,971,128	7,058,713	284,045,639	3,959,258,338
42	3,959,258,338	6,730,739	463,185,897	6,730,739	270,549,512	3,766,621,953
43	3,766,621,953	6,403,257	448,882,157	6,403,257	257,092,813	3,574,832,609
44	3,574,832,609	6,077,215	434,226,958	6,077,215	243,710,041	3,384,315,692
45	3,384,315,692	5,753,337	419,353,724	5,753,337	230,427,287	3,195,389,254
46	3,195,389,254	5,432,162	404,228,202	5,432,162	217,268,827	3,008,429,879
47	3,008,429,879	5,114,331	388,936,450	5,114,331	204,258,899	2,823,752,328
48	2,823,752,328	4,800,379	373,481,242	4,800,379	191,420,226	2,641,691,313
49	2,641,691,313	4,490,875	357,758,580	4,490,875	178,780,777	2,462,713,510
50	2,462,713,510	4,186,613	341,787,786	4,186,613	166,373,698	2,287,299,422

Paid Service
Single Discount Rate Development
Projection of Plan Fiduciary Net Position Beginning January 1, 2025
(Years 51-100)

Year	Projected Beginning Plan Net Position	Projected Total Contributions	Projected Benefit Payments	Projected Administrative Expenses	Projected Investment Earnings at 7.25%	Projected Ending Plan Net Position
	(a)	(b)	(c)	(d)	(e)	(f)=(a)+(b)-(c)-(d)+(e)
51	\$ 2,287,299,422	\$ 3,888,409	\$ 325,599,613	\$ 3,888,409	\$ 154,232,731	\$ 2,115,932,539
52	2,115,932,539	3,597,085	309,224,353	3,597,085	142,391,849	1,949,100,035
53	1,949,100,035	3,313,470	292,694,203	3,313,470	130,885,226	1,787,291,058
54	1,787,291,058	3,038,395	276,044,971	3,038,395	119,747,051	1,630,993,138
55	1,630,993,138	2,772,688	259,317,341	2,772,688	109,011,219	1,480,687,015
56	1,480,687,015	2,517,168	242,559,050	2,517,168	98,710,884	1,336,838,849
57	1,336,838,849	2,272,626	225,825,509	2,272,626	88,877,870	1,199,891,210
58	1,199,891,210	2,039,815	209,180,544	2,039,815	79,541,989	1,070,252,655
59	1,070,252,655	1,819,430	192,697,269	1,819,430	70,730,258	948,285,644
60	948,285,644	1,612,086	176,457,337	1,612,086	62,466,047	834,294,354
61	834,294,354	1,418,300	160,549,692	1,418,300	54,768,242	728,512,903
62	728,512,903	1,238,472	145,068,534	1,238,472	47,650,460	631,094,829
63	631,094,829	1,072,861	130,109,938	1,072,861	41,120,411	542,105,302
64	542,105,302	921,579	115,768,175	921,579	35,179,463	461,516,590
65	461,516,590	784,578	102,132,676	784,578	29,822,420	389,206,335
66	389,206,335	661,651	89,286,578	661,651	25,037,450	324,957,207
67	324,957,207	552,427	77,303,291	552,427	20,806,182	268,460,099
68	268,460,099	456,382	66,241,981	456,382	17,104,099	219,322,217
69	219,322,217	372,848	56,145,344	372,848	13,901,202	177,078,075
70	177,078,075	301,033	47,037,671	301,033	11,162,878	141,203,282
71	141,203,282	240,046	38,924,693	240,046	8,850,905	111,129,494
72	111,129,494	188,920	31,794,118	188,920	6,924,517	86,259,893
73	86,259,893	146,642	25,614,872	146,642	5,341,549	65,986,570
74	65,986,570	112,177	20,338,477	112,177	4,059,656	49,707,750
75	49,707,750	84,503	15,902,235	84,503	3,037,442	36,842,956
76	36,842,956	62,633	12,232,630	62,633	2,235,440	26,845,766
77	26,845,766	45,638	9,248,885	45,638	1,616,912	19,213,793
78	19,213,793	32,663	6,866,559	32,663	1,148,442	13,495,676
79	13,495,676	22,943	5,000,775	22,943	800,330	9,295,231
80	9,295,231	15,802	3,569,078	15,802	546,789	6,272,942
81	6,272,942	10,664	2,493,945	10,664	365,965	4,144,961
82	4,144,961	7,046	1,704,705	7,046	239,795	2,680,052
83	2,680,052	4,556	1,138,916	4,556	153,740	1,694,876
84	1,694,876	2,881	743,193	2,881	96,409	1,048,092
85	1,048,092	1,782	473,431	1,782	59,125	633,786
86	633,786	1,077	294,363	1,077	35,466	374,889
87	374,889	637	178,677	637	20,816	217,028
88	217,028	369	105,942	369	11,961	123,047
89	123,047	209	61,416	209	6,734	68,365
90	68,365	116	34,852	116	3,715	37,227
91	37,227	63	19,385	63	2,009	19,851
92	19,851	34	10,578	34	1,062	10,336
93	10,336	18	5,660	18	548	5,224
94	5,224	9	2,954	9	274	2,543
95	2,543	4	1,494	4	131	1,181
96	1,181	2	725	2	60	515
97	515	1	333	1	25	207
98	207	-	143	-	10	75
99	75	-	55	-	3	23
100	23	-	24	-	1	-

Paid Service

Single Discount Rate Development

Present Values of Projected Benefits Beginning January 1, 2025 (Years 1-50)

Year	Projected Beginning Plan Net Position	Projected Benefit Payments	Funded Portion of Projected Benefit Payments	Unfunded Portion of Projected Benefit Payments	Present Value of Funded Benefit Payments using Expected Return Rate (v)	Present Value of Unfunded Benefit Payments using Municipal Bond Rate (vf)	Present Value of All Benefit Payments using Single Discount Rate (SDR)
(a)	(b)	(c)	(d)	(e)	(f)=(d)*v ^a ((a)-.5)	(g)=(e)*vf ^a ((a)-.5)	(h)=(c)/((1+SDR) ^a ((a)-.5)
1	\$ 3,200,174,987	\$ 186,803,175	\$ 186,803,175	\$ -	\$ 180,378,846	\$ -	\$ 180,378,846
2	3,391,858,421	194,871,209	194,871,209	-	175,449,336	-	175,449,336
3	3,586,011,261	209,843,617	209,843,617	-	176,158,057	-	176,158,057
4	3,776,686,478	225,691,079	225,691,079	-	176,654,149	-	176,654,149
5	3,963,190,798	225,012,930	225,012,930	-	164,217,570	-	164,217,570
6	4,162,672,723	239,594,626	239,594,626	-	163,039,156	-	163,039,156
7	4,360,595,907	254,187,508	254,187,508	-	161,276,744	-	161,276,744
8	4,556,983,185	269,648,307	269,648,307	-	159,521,029	-	159,521,029
9	4,750,846,674	284,903,910	284,903,910	-	157,152,521	-	157,152,521
10	4,942,386,020	299,796,532	299,796,532	-	154,188,593	-	154,188,593
11	5,132,055,810	315,141,253	315,141,253	-	151,124,055	-	151,124,055
12	5,319,476,268	330,572,936	330,572,936	-	147,808,134	-	147,808,134
13	5,504,615,482	345,749,117	345,749,117	-	144,143,419	-	144,143,419
14	5,687,740,471	360,366,338	360,366,338	-	140,081,458	-	140,081,458
15	5,869,482,570	375,186,296	375,186,296	-	135,983,465	-	135,983,465
16	6,049,752,836	389,695,721	389,695,721	-	131,694,450	-	131,694,450
17	6,228,898,176	405,303,396	405,303,396	-	127,709,963	-	127,709,963
18	6,405,793,007	419,562,328	419,562,328	-	123,266,119	-	123,266,119
19	6,461,037,310	433,519,998	433,519,998	-	118,756,960	-	118,756,960
20	6,503,445,287	448,208,599	448,208,599	-	114,480,843	-	114,480,843
21	6,531,334,563	462,818,701	462,818,701	-	110,221,478	-	110,221,478
22	6,543,790,704	476,636,693	476,636,693	-	105,838,946	-	105,838,946
23	6,540,599,261	489,884,932	489,884,932	-	101,427,288	-	101,427,288
24	6,521,318,999	502,606,184	502,606,184	-	97,026,699	-	97,026,699
25	6,485,458,152	514,397,756	514,397,756	-	92,590,237	-	92,590,237
26	6,432,903,578	525,729,710	525,729,710	-	88,233,062	-	88,233,062
27	6,363,027,551	535,599,487	535,599,487	-	83,813,057	-	83,813,057
28	6,276,192,902	544,259,987	544,259,987	-	79,410,994	-	79,410,994
29	6,172,575,825	550,271,949	550,271,949	-	74,860,772	-	74,860,772
30	6,053,971,222	554,793,128	554,793,128	-	70,373,751	-	70,373,751
31	5,921,105,506	557,140,224	557,140,224	-	65,894,147	-	65,894,147
32	5,775,364,837	557,158,805	557,158,805	-	61,441,813	-	61,441,813
33	5,618,347,454	555,105,343	555,105,343	-	57,077,262	-	57,077,262
34	5,451,468,562	551,225,493	551,225,493	-	52,846,924	-	52,846,924
35	5,276,040,920	542,731,659	542,731,659	-	48,515,250	-	48,515,250
36	5,096,492,427	534,286,494	534,286,494	-	44,531,776	-	44,531,776
37	4,912,672,616	524,561,458	524,561,458	-	40,765,699	-	40,765,699
38	4,725,597,268	513,838,997	513,838,997	-	37,233,021	-	37,233,021
39	4,536,063,308	502,339,669	502,339,669	-	33,939,184	-	33,939,184
40	4,344,697,020	490,050,216	490,050,216	-	30,870,751	-	30,870,751
41	4,152,183,827	476,971,128	476,971,128	-	28,015,695	-	28,015,695
42	3,959,258,338	463,185,897	463,185,897	-	25,366,897	-	25,366,897
43	3,766,621,953	448,882,157	448,882,157	-	22,921,712	-	22,921,712
44	3,574,832,609	434,226,958	434,226,958	-	20,674,461	-	20,674,461
45	3,384,315,692	419,353,724	419,353,724	-	18,616,611	-	18,616,611
46	3,195,389,254	404,228,202	404,228,202	-	16,732,060	-	16,732,060
47	3,008,429,879	388,936,450	388,936,450	-	15,010,811	-	15,010,811
48	2,823,752,328	373,481,242	373,481,242	-	13,439,930	-	13,439,930
49	2,641,691,313	357,758,580	357,758,580	-	12,003,861	-	12,003,861
50	2,462,713,510	341,787,786	341,787,786	-	10,692,768	-	10,692,768

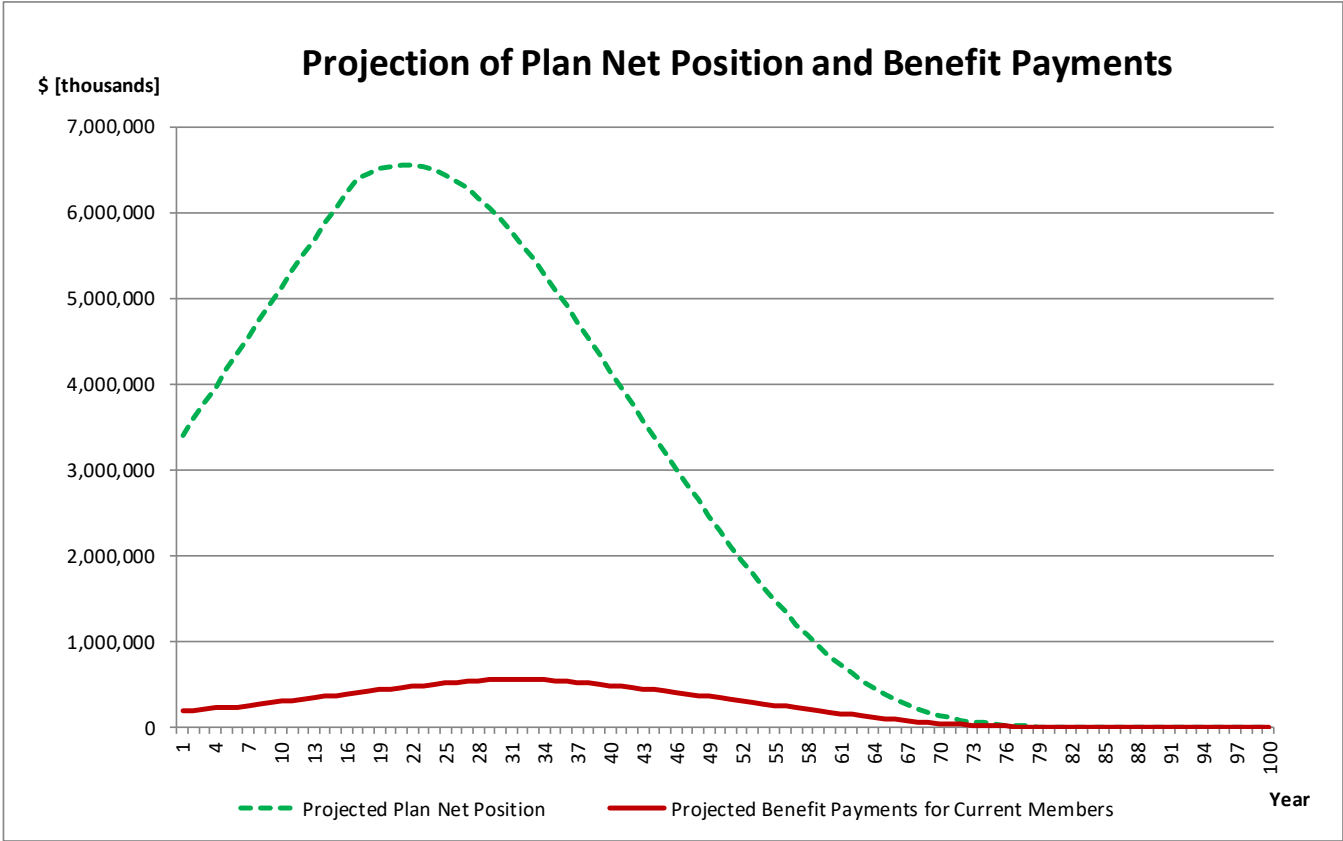
Paid Service

Single Discount Rate Development

Present Values of Projected Benefits Beginning January 1, 2025 (Years 51-100)

Year	Projected Beginning Plan Net Position	Projected Benefit Payments	Funded Portion of Projected Benefit Payments	Unfunded Portion of Projected Benefit Payments	Present Value of Funded Benefit Payments using Expected Return Rate (v)	Present Value of Unfunded Benefit Payments using Municipal Bond Rate (vf)	Present Value of All Benefit Payments using Single Discount Rate (SDR)
(a)	(b)	(c)	(d)	(e)	(f)=(d)*v ^a ((a)-.5)	(g)=(e)*vf ^a ((a)-.5)	(h)=(c)/((1+SDR) ^a ((a)-.5)
51	\$ 2,287,299,422	\$ 325,599,613	\$ 325,599,613	\$ -	\$ 9,497,738	\$ -	\$ 9,497,738
52	2,115,932,539	309,224,353	309,224,353	-	8,410,323	-	8,410,323
53	1,949,100,035	292,694,203	292,694,203	-	7,422,596	-	7,422,596
54	1,787,291,058	276,044,971	276,044,971	-	6,527,160	-	6,527,160
55	1,630,993,138	259,317,341	259,317,341	-	5,717,138	-	5,717,138
56	1,480,687,015	242,559,050	242,559,050	-	4,986,172	-	4,986,172
57	1,336,838,849	225,825,509	225,825,509	-	4,328,381	-	4,328,381
58	1,199,891,210	209,180,544	209,180,544	-	3,738,320	-	3,738,320
59	1,070,252,655	192,697,269	192,697,269	-	3,210,949	-	3,210,949
60	948,285,644	176,457,337	176,457,337	-	2,741,576	-	2,741,576
61	834,294,354	160,549,692	160,549,692	-	2,325,802	-	2,325,802
62	728,512,903	145,068,534	145,068,534	-	1,959,473	-	1,959,473
63	631,094,829	130,109,938	130,109,938	-	1,638,623	-	1,638,623
64	542,105,302	115,768,175	115,768,175	-	1,359,442	-	1,359,442
65	461,516,590	102,132,676	102,132,676	-	1,118,250	-	1,118,250
66	389,206,335	89,286,578	89,286,578	-	911,513	-	911,513
67	324,957,207	77,303,291	77,303,291	-	735,830	-	735,830
68	268,460,099	66,241,981	66,241,981	-	587,916	-	587,916
69	219,322,217	56,145,344	56,145,344	-	464,621	-	464,621
70	177,078,075	47,037,671	47,037,671	-	362,939	-	362,939
71	141,203,282	38,924,693	38,924,693	-	280,037	-	280,037
72	111,129,494	31,794,118	31,794,118	-	213,275	-	213,275
73	86,259,893	25,614,872	25,614,872	-	160,209	-	160,209
74	65,986,570	20,338,477	20,338,477	-	118,609	-	118,609
75	49,707,750	15,902,235	15,902,235	-	86,469	-	86,469
76	36,842,956	12,232,630	12,232,630	-	62,019	-	62,019
77	26,845,766	9,248,885	9,248,885	-	43,722	-	43,722
78	19,213,793	6,866,559	6,866,559	-	30,266	-	30,266
79	13,495,676	5,000,775	5,000,775	-	20,552	-	20,552
80	9,295,231	3,569,078	3,569,078	-	13,676	-	13,676
81	6,272,942	2,493,945	2,493,945	-	8,911	-	8,911
82	4,144,961	1,704,705	1,704,705	-	5,679	-	5,679
83	2,680,052	1,138,916	1,138,916	-	3,538	-	3,538
84	1,694,876	743,193	743,193	-	2,152	-	2,152
85	1,048,092	473,431	473,431	-	1,278	-	1,278
86	633,786	294,363	294,363	-	741	-	741
87	374,889	178,677	178,677	-	419	-	419
88	217,028	105,942	105,942	-	232	-	232
89	123,047	61,416	61,416	-	125	-	125
90	68,365	34,852	34,852	-	66	-	66
91	37,227	19,385	19,385	-	34	-	34
92	19,851	10,578	10,578	-	18	-	18
93	10,336	5,660	5,660	-	9	-	9
94	5,224	2,954	2,954	-	4	-	4
95	2,543	1,494	1,494	-	2	-	2
96	1,181	725	725	-	1	-	1
97	515	333	333	-	0	-	0
98	207	143	143	-	0	-	0
99	75	55	55	-	0	-	0
100	23	24	24	-	0	-	0
Totals					\$ 4,632,568,590	\$ -	\$ 4,632,568,590

Paid Service



Volunteer Service

Single Discount Rate Development

Projection of Contributions Beginning January 1, 2025 (Years 1-50)

Year	Projected Number of Current Employees	Projected Contributions from Current Employees	Projected Service Cost and Expense Contributions	Projected UAL Contributions	Projected Total Contributions
0	7,227				
1	6,308	\$ -	\$ 2,619,958	\$ 3,915,236	\$ 6,535,194
2	5,602	-	2,344,810	4,003,329	6,348,138
3	5,010	-	2,131,120	3,165,403	5,296,524
4	4,498	-	1,949,356	3,190,225	5,139,581
5	4,058	-	1,793,726	3,212,241	5,005,967
6	3,660	-	1,654,637	3,231,145	4,885,782
7	3,296	-	1,537,140	4,474,431	6,011,571
8	2,962	-	1,423,027	4,575,106	5,998,132
9	2,660	-	1,326,510	4,678,046	6,004,556
10	2,385	-	1,239,126	4,783,302	6,022,427
11	2,135	-	1,161,234	4,890,926	6,052,159
12	1,911	-	1,090,293	5,000,972	6,091,265
13	1,710	-	1,027,544	5,113,494	6,141,038
14	1,526	-	973,211	5,228,547	6,201,758
15	1,358	-	924,610	5,346,190	6,270,799
16	1,208	-	880,612	5,466,479	6,347,091
17	1,073	-	839,991	-	839,991
18	954	-	798,948	-	798,948
19	845	-	761,602	-	761,602
20	748	-	724,356	-	724,356
21	658	-	690,709	-	690,709
22	578	-	659,247	-	659,247
23	506	-	631,419	-	631,419
24	442	-	604,676	-	604,676
25	385	-	581,271	-	581,271
26	333	-	558,318	-	558,318
27	287	-	537,384	-	537,384
28	246	-	515,344	-	515,344
29	210	-	493,808	-	493,808
30	178	-	471,908	-	471,908
31	151	-	452,953	-	452,953
32	128	-	434,255	-	434,255
33	109	-	416,190	-	416,190
34	91	-	399,523	-	399,523
35	77	-	381,192	-	381,192
36	64	-	364,273	-	364,273
37	53	-	347,365	-	347,365
38	44	-	330,195	-	330,195
39	36	-	314,118	-	314,118
40	29	-	298,597	-	298,597
41	23	-	283,225	-	283,225
42	19	-	267,722	-	267,722
43	15	-	252,729	-	252,729
44	12	-	237,840	-	237,840
45	9	-	222,401	-	222,401
46	7	-	208,002	-	208,002
47	5	-	194,138	-	194,138
48	4	-	180,903	-	180,903
49	3	-	168,618	-	168,618
50	2	-	155,945	-	155,945

Volunteer Service

Single Discount Rate Development

Projection of Contributions Beginning January 1, 2025 (Years 51-100)

Year	Projected Number of Current Employees	Projected Contributions from Current Employees	Projected Service Cost and Expense Contributions	Projected UAL Contributions	Projected Total Contributions
51	1	\$ -	\$ 143,205	\$ -	\$ 143,205
52	1	-	131,481	-	131,481
53	1	-	120,351	-	120,351
54	-	-	109,709	-	109,709
55	-	-	99,573	-	99,573
56	-	-	89,959	-	89,959
57	-	-	80,884	-	80,884
58	-	-	72,358	-	72,358
59	-	-	64,389	-	64,389
60	-	-	56,978	-	56,978
61	-	-	50,126	-	50,126
62	-	-	43,825	-	43,825
63	-	-	38,067	-	38,067
64	-	-	32,839	-	32,839
65	-	-	28,123	-	28,123
66	-	-	23,900	-	23,900
67	-	-	20,147	-	20,147
68	-	-	16,837	-	16,837
69	-	-	13,944	-	13,944
70	-	-	11,437	-	11,437
71	-	-	9,286	-	9,286
72	-	-	7,458	-	7,458
73	-	-	5,922	-	5,922
74	-	-	4,646	-	4,646
75	-	-	3,599	-	3,599
76	-	-	2,750	-	2,750
77	-	-	2,072	-	2,072
78	-	-	1,538	-	1,538
79	-	-	1,123	-	1,123
80	-	-	807	-	807
81	-	-	569	-	569
82	-	-	394	-	394
83	-	-	268	-	268
84	-	-	178	-	178
85	-	-	116	-	116
86	-	-	74	-	74
87	-	-	46	-	46
88	-	-	28	-	28
89	-	-	17	-	17
90	-	-	10	-	10
91	-	-	6	-	6
92	-	-	3	-	3
93	-	-	2	-	2
94	-	-	1	-	1
95	-	-	1	-	1
96	-	-	-	-	-
97	-	-	-	-	-
98	-	-	-	-	-
99	-	-	-	-	-
100	-	-	-	-	-

Volunteer Service

Single Discount Rate Development

Projection of Plan Fiduciary Net Position Beginning January 1, 2025 (Years 1-50)

Year	Projected Beginning Plan Net Position	Projected Total Contributions	Projected Benefit Payments	Projected Administrative Expenses	Projected Investment Earnings at 7.25%	Projected Ending Plan Net Position
	(a)	(b)	(c)	(d)	(e)	(f)=(a)+(b)-(c)-(d)+(e)
1	\$ 144,569,208	\$ 6,535,194	\$ 7,112,454	\$ 245,768	\$ 10,451,955	\$ 154,198,135
2	154,198,135	6,348,138	7,767,090	262,137	11,119,492	163,636,538
3	163,636,538	5,296,524	8,414,043	278,182	11,742,709	171,983,545
4	171,983,545	5,139,581	9,075,351	292,372	12,318,219	180,073,622
5	180,073,622	5,005,967	9,792,908	306,125	12,873,944	187,854,501
6	187,854,501	4,885,782	10,473,216	319,353	13,409,077	195,356,790
7	195,356,790	6,011,571	11,155,867	332,107	13,968,321	203,848,709
8	203,848,709	5,998,132	11,889,518	346,543	14,556,863	212,167,643
9	212,167,643	6,004,556	12,619,238	360,685	15,133,721	220,325,997
10	220,325,997	6,022,427	13,325,289	374,554	15,700,198	228,348,779
11	228,348,779	6,052,159	14,022,711	388,193	16,257,583	236,247,618
12	236,247,618	6,091,265	14,743,718	401,621	16,805,485	243,999,028
13	243,999,028	6,141,038	15,457,180	414,798	17,343,355	251,611,443
14	251,611,443	6,201,758	16,157,726	427,739	17,872,006	259,099,742
15	259,099,742	6,270,799	16,907,165	440,470	18,390,221	266,413,128
16	266,413,128	6,347,091	17,583,956	452,902	18,898,612	273,621,973
17	273,621,973	839,991	18,243,791	465,157	19,201,177	274,954,193
18	274,954,193	798,948	18,858,576	467,422	19,274,324	275,701,467
19	275,701,467	761,602	19,475,257	468,692	19,305,162	275,824,282
20	275,824,282	724,356	20,072,759	468,901	19,291,452	275,298,430
21	275,298,430	690,709	20,605,346	468,007	19,233,193	274,148,980
22	274,148,980	659,247	21,074,948	466,053	19,132,082	272,399,308
23	272,399,308	631,419	21,477,950	463,079	18,989,992	270,079,689
24	270,079,689	604,676	21,843,779	459,135	18,807,978	267,189,429
25	267,189,429	581,271	22,166,452	454,222	18,586,284	263,736,310
26	263,736,310	558,318	22,452,555	448,352	18,325,134	259,718,855
27	259,718,855	537,384	22,672,760	441,522	18,025,524	255,167,481
28	255,167,481	515,344	22,818,579	433,785	17,689,846	250,120,308
29	250,120,308	493,808	22,921,777	425,205	17,319,789	244,586,924
30	244,586,924	471,908	22,969,941	415,798	16,916,459	238,589,552
31	238,589,552	452,953	22,938,993	405,602	16,482,439	232,180,349
32	232,180,349	434,255	22,840,593	394,707	16,020,999	225,400,303
33	225,400,303	416,190	22,680,087	383,181	15,534,929	218,288,154
34	218,288,154	399,523	22,453,650	371,090	15,027,200	210,890,137
35	210,890,137	381,192	22,181,022	358,513	14,500,349	203,232,142
36	203,232,142	364,273	21,851,911	345,495	13,956,727	195,355,736
37	195,355,736	347,365	21,461,492	332,105	13,399,467	187,308,971
38	187,308,971	330,195	21,013,857	318,425	12,831,895	179,138,778
39	179,138,778	314,118	20,518,156	304,536	12,257,133	170,887,337
40	170,887,337	298,597	19,987,878	290,508	11,677,737	162,585,285
41	162,585,285	283,225	19,421,444	276,395	11,095,967	154,266,638
42	154,266,638	267,722	18,817,671	262,253	10,514,320	145,968,756
43	145,968,756	252,729	18,174,998	248,147	9,935,582	137,733,922
44	137,733,922	237,840	17,503,226	234,148	9,362,450	129,596,838
45	129,596,838	222,401	16,814,567	220,315	8,796,981	121,581,338
46	121,581,338	208,002	16,111,324	206,688	8,240,877	113,712,205
47	113,712,205	194,138	15,396,257	193,311	7,695,815	106,012,590
48	106,012,590	180,903	14,672,020	180,221	7,163,382	98,504,633
49	98,504,633	168,618	13,940,795	167,458	6,645,115	91,210,114
50	91,210,114	155,945	13,205,204	155,057	6,142,452	84,148,250

Volunteer Service

Single Discount Rate Development

Projection of Plan Fiduciary Net Position Beginning January 1, 2025 (Years 51-100)

Year	Projected Beginning Plan Net Position	Projected Total Contributions	Projected Benefit Payments	Projected Administrative Expenses	Projected Investment Earnings at 7.25%	Projected Ending Plan Net Position
	(a)	(b)	(c)	(d)	(e)	(f)=(a)+(b)-(c)-(d)+(e)
51	\$ 84,148,250	\$ 143,205	\$ 12,468,020	\$ 143,052	\$ 5,656,696	\$ 77,337,079
52	77,337,079	131,481	11,732,010	131,473	5,189,094	70,794,171
53	70,794,171	120,351	11,000,151	120,350	4,740,799	64,534,821
54	64,534,821	109,709	10,275,448	109,709	4,312,807	58,572,179
55	58,572,179	99,573	9,560,858	99,573	3,905,966	52,917,286
56	52,917,286	89,959	8,859,276	89,959	3,520,973	47,578,983
57	47,578,983	80,884	8,173,573	80,884	3,158,368	42,563,778
58	42,563,778	72,358	7,506,490	72,358	2,818,525	37,875,812
59	37,875,812	64,389	6,860,701	64,389	2,501,647	33,516,758
60	33,516,758	56,978	6,238,751	56,978	2,207,767	29,485,775
61	29,485,775	50,126	5,642,919	50,126	1,936,742	25,779,597
62	25,779,597	43,825	5,075,225	43,825	1,688,263	22,392,636
63	22,392,636	38,067	4,537,416	38,067	1,461,863	19,317,082
64	19,317,082	32,839	4,030,933	32,839	1,256,924	16,543,072
65	16,543,072	28,123	3,556,905	28,123	1,072,691	14,058,858
66	14,058,858	23,900	3,116,221	23,900	908,281	11,850,918
67	11,850,918	20,147	2,709,453	20,147	762,692	9,904,158
68	9,904,158	16,837	2,336,797	16,837	634,825	8,202,185
69	8,202,185	13,944	1,998,113	13,944	523,494	6,727,566
70	6,727,566	11,437	1,692,921	11,437	427,454	5,462,099
71	5,462,099	9,286	1,420,413	9,286	345,413	4,387,099
72	4,387,099	7,458	1,179,466	7,458	276,057	3,483,690
73	3,483,690	5,922	968,648	5,922	218,068	2,733,110
74	2,733,110	4,646	786,229	4,646	170,148	2,117,030
75	2,117,030	3,599	630,238	3,599	131,038	1,617,830
76	1,617,830	2,750	498,530	2,750	99,537	1,218,837
77	1,218,837	2,072	388,833	2,072	74,517	904,522
78	904,522	1,538	298,784	1,538	54,936	660,674
79	660,674	1,123	225,991	1,123	39,850	474,533
80	474,533	807	168,086	807	28,417	334,864
81	334,864	569	122,803	569	19,904	231,965
82	231,965	394	88,040	394	13,682	157,606
83	157,606	268	61,877	268	9,223	104,952
84	104,952	178	42,593	178	6,092	68,452
85	68,452	116	28,690	116	3,941	43,703
86	43,703	74	18,896	74	2,495	27,303
87	27,303	46	12,162	46	1,546	16,687
88	16,687	28	7,646	28	937	9,978
89	9,978	17	4,694	17	556	5,841
90	5,841	10	2,814	10	323	3,350
91	3,350	6	1,650	6	184	1,884
92	1,884	3	948	3	103	1,039
93	1,039	2	534	2	56	561
94	561	1	295	1	30	296
95	296	1	160	1	16	152
96	152	-	84	-	8	76
97	76	-	44	-	4	36
98	36	-	22	-	2	16
99	16	-	10	-	1	7
100	7	-	7	-	-	-

Volunteer Service

Single Discount Rate Development

Present Values of Projected Benefits Beginning January 1, 2025 (Years 1-50)

Year	Projected Beginning Plan Net Position	Projected Benefit Payments	Funded Portion of Projected Benefit Payments	Unfunded Portion of Projected Benefit Payments	Present Value of Funded Benefit Payments using Expected Return Rate (v)	Present Value of Unfunded Benefit Payments using Municipal Bond Rate (vf)	Present Value of All Benefit Payments using Single Discount Rate (SDR)
(a)	(b)	(c)	(d)	(e)	(f)=(d)*v ^a ((a)-.5)	(g)=(e)*vf ^a ((a)-.5)	(h)=(c)/((1+SDR) ^a ((a)-.5)
1	\$ 144,569,208	\$ 7,112,454	\$ 7,112,454	\$ -	\$ 6,867,850	\$ -	\$ 6,867,850
2	154,198,135	7,767,090	7,767,090	-	6,992,982	-	6,992,982
3	163,636,538	8,414,043	8,414,043	-	7,063,362	-	7,063,362
4	171,983,545	9,075,351	9,075,351	-	7,103,508	-	7,103,508
5	180,073,622	9,792,908	9,792,908	-	7,147,000	-	7,147,000
6	187,854,501	10,473,216	10,473,216	-	7,126,805	-	7,126,805
7	195,356,790	11,155,867	11,155,867	-	7,078,168	-	7,078,168
8	203,848,709	11,889,518	11,889,518	-	7,033,711	-	7,033,711
9	212,167,643	12,619,238	12,619,238	-	6,960,750	-	6,960,750
10	220,325,997	13,325,289	13,325,289	-	6,853,340	-	6,853,340
11	228,348,779	14,022,711	14,022,711	-	6,724,505	-	6,724,505
12	236,247,618	14,743,718	14,743,718	-	6,592,317	-	6,592,317
13	243,999,028	15,457,180	15,457,180	-	6,444,126	-	6,444,126
14	251,611,443	16,157,726	16,157,726	-	6,280,825	-	6,280,825
15	259,099,742	16,907,165	16,907,165	-	6,127,875	-	6,127,875
16	266,413,128	17,583,956	17,583,956	-	5,942,353	-	5,942,353
17	273,621,973	18,243,791	18,243,791	-	5,748,568	-	5,748,568
18	274,954,193	18,858,576	18,858,576	-	5,540,592	-	5,540,592
19	275,701,467	19,475,257	19,475,257	-	5,334,984	-	5,334,984
20	275,824,282	20,072,759	20,072,759	-	5,126,957	-	5,126,957
21	275,298,430	20,605,346	20,605,346	-	4,907,217	-	4,907,217
22	274,148,980	21,074,948	21,074,948	-	4,679,770	-	4,679,770
23	272,399,308	21,477,950	21,477,950	-	4,446,861	-	4,446,861
24	270,079,689	21,843,779	21,843,779	-	4,216,880	-	4,216,880
25	267,189,429	22,166,452	22,166,452	-	3,989,903	-	3,989,903
26	263,736,310	22,452,555	22,452,555	-	3,768,206	-	3,768,206
27	259,718,855	22,672,760	22,672,760	-	3,547,937	-	3,547,937
28	255,167,481	22,818,579	22,818,579	-	3,329,376	-	3,329,376
29	250,120,308	22,921,777	22,921,777	-	3,118,352	-	3,118,352
30	244,586,924	22,969,941	22,969,941	-	2,913,664	-	2,913,664
31	238,589,552	22,938,993	22,938,993	-	2,713,043	-	2,713,043
32	232,180,349	22,840,593	22,840,593	-	2,518,793	-	2,518,793
33	225,400,303	22,680,087	22,680,087	-	2,332,021	-	2,332,021
34	218,288,154	22,453,650	22,453,650	-	2,152,670	-	2,152,670
35	210,890,137	22,181,022	22,181,022	-	1,982,781	-	1,982,781
36	203,232,142	21,851,911	21,851,911	-	1,821,316	-	1,821,316
37	195,355,736	21,461,492	21,461,492	-	1,667,856	-	1,667,856
38	187,308,971	21,013,857	21,013,857	-	1,522,674	-	1,522,674
39	179,138,778	20,518,156	20,518,156	-	1,386,252	-	1,386,252
40	170,887,337	19,987,878	19,987,878	-	1,259,138	-	1,259,138
41	162,585,285	19,421,444	19,421,444	-	1,140,751	-	1,140,751
42	154,266,638	18,817,671	18,817,671	-	1,030,571	-	1,030,571
43	145,968,756	18,174,998	18,174,998	-	928,088	-	928,088
44	137,733,922	17,503,226	17,503,226	-	833,365	-	833,365
45	129,596,838	16,814,567	16,814,567	-	746,459	-	746,459
46	121,581,338	16,111,324	16,111,324	-	666,890	-	666,890
47	113,712,205	15,396,257	15,396,257	-	594,211	-	594,211
48	106,012,590	14,672,020	14,672,020	-	527,981	-	527,981
49	98,504,633	13,940,795	13,940,795	-	467,755	-	467,755
50	91,210,114	13,205,204	13,205,204	-	413,122	-	413,122

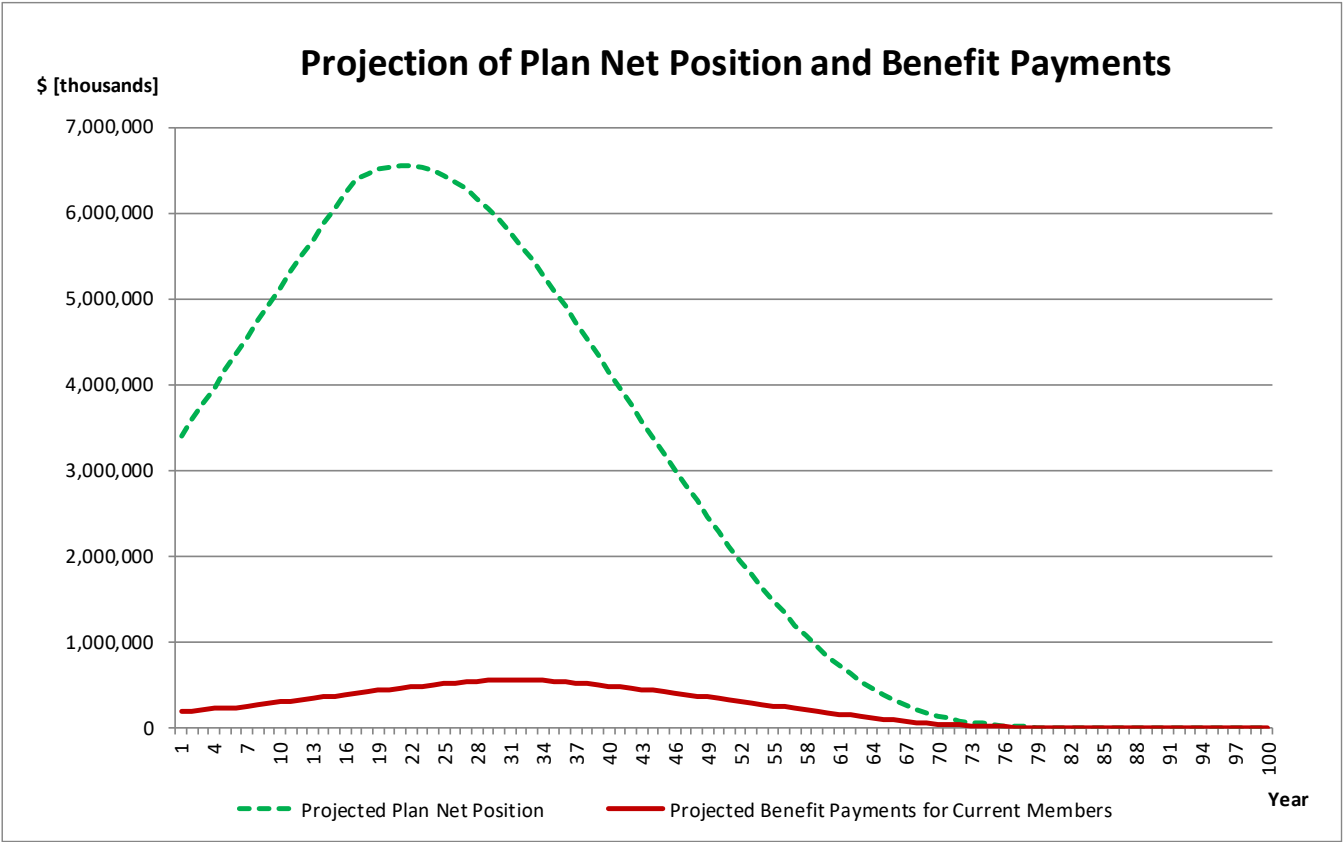
Volunteer Service

Single Discount Rate Development

Present Values of Projected Benefits Beginning January 1, 2025 (Years 51-100)

Year	Projected Beginning Plan Net Position	Projected Benefit Payments	Funded Portion of Projected Benefit Payments	Unfunded Portion of Projected Benefit Payments	Present Value of Funded Benefit Payments using Expected Return Rate (v)	Present Value of Unfunded Benefit Payments using Municipal Bond Rate (vf)	Present Value of All Benefit Payments using Single Discount Rate (SDR)
(a)	(b)	(c)	(d)	(e)	(f)=(d)*v ^a ((a)-.5)	(g)=(e)*vf ^a ((a)-.5)	(h)=(c)/(1+SDR) ^a ((a)-.5)
51	\$ 84,148,250	\$ 12,468,020	\$ 12,468,020	\$ -	\$ 363,692	\$ -	\$ 363,692
52	77,337,079	11,732,010	11,732,010	-	319,089	-	319,089
53	70,794,171	11,000,151	11,000,151	-	278,959	-	278,959
54	64,534,821	10,275,448	10,275,448	-	242,966	-	242,966
55	58,572,179	9,560,858	9,560,858	-	210,787	-	210,787
56	52,917,286	8,859,276	8,859,276	-	182,116	-	182,116
57	47,578,983	8,173,573	8,173,573	-	156,662	-	156,662
58	42,563,778	7,506,490	7,506,490	-	134,150	-	134,150
59	37,875,812	6,860,701	6,860,701	-	114,321	-	114,321
60	33,516,758	6,238,751	6,238,751	-	96,930	-	96,930
61	29,485,775	5,642,919	5,642,919	-	81,746	-	81,746
62	25,779,597	5,075,225	5,075,225	-	68,552	-	68,552
63	22,392,636	4,537,416	4,537,416	-	57,145	-	57,145
64	19,317,082	4,030,933	4,030,933	-	47,334	-	47,334
65	16,543,072	3,556,905	3,556,905	-	38,945	-	38,945
66	14,058,858	3,116,221	3,116,221	-	31,813	-	31,813
67	11,850,918	2,709,453	2,709,453	-	25,791	-	25,791
68	9,904,158	2,336,797	2,336,797	-	20,740	-	20,740
69	8,202,185	1,998,113	1,998,113	-	16,535	-	16,535
70	6,727,566	1,692,921	1,692,921	-	13,062	-	13,062
71	5,462,099	1,420,413	1,420,413	-	10,219	-	10,219
72	4,387,099	1,179,466	1,179,466	-	7,912	-	7,912
73	3,483,690	968,648	968,648	-	6,058	-	6,058
74	2,733,110	786,229	786,229	-	4,585	-	4,585
75	2,117,030	630,238	630,238	-	3,427	-	3,427
76	1,617,830	498,530	498,530	-	2,528	-	2,528
77	1,218,837	388,833	388,833	-	1,838	-	1,838
78	904,522	298,784	298,784	-	1,317	-	1,317
79	660,674	225,991	225,991	-	929	-	929
80	474,533	168,086	168,086	-	644	-	644
81	334,864	122,803	122,803	-	439	-	439
82	231,965	88,040	88,040	-	293	-	293
83	157,606	61,877	61,877	-	192	-	192
84	104,952	42,593	42,593	-	123	-	123
85	68,452	28,690	28,690	-	77	-	77
86	43,703	18,896	18,896	-	48	-	48
87	27,303	12,162	12,162	-	29	-	29
88	16,687	7,646	7,646	-	17	-	17
89	9,978	4,694	4,694	-	10	-	10
90	5,841	2,814	2,814	-	5	-	5
91	3,350	1,650	1,650	-	3	-	3
92	1,884	948	948	-	2	-	2
93	1,039	534	534	-	1	-	1
94	561	295	295	-	-	-	-
95	296	160	160	-	-	-	-
96	152	84	84	-	-	-	-
97	76	44	44	-	-	-	-
98	36	22	22	-	-	-	-
99	16	10	10	-	-	-	-
100	7	7	7	-	-	-	-
Totals					\$ 198,256,509	\$ -	\$ 198,256,509

Volunteer Service



SECTION H

GLOSSARY OF TERMS

Glossary of Terms

<i>Accrued Service</i>	Service credited under the system which was rendered before the date of the actuarial valuation.
<i>Actuarial Accrued Liability (AAL)</i>	The AAL is the difference between the actuarial present value of all benefits and the actuarial value of future normal costs. The definition comes from the fundamental equation of funding which states that the present value of all benefits is the sum of the Actuarial Accrued Liability and the present value of future normal costs. The AAL may also be referred to as "accrued liability" or "actuarial liability."
<i>Actuarial Assumptions</i>	These assumptions are estimates of future experience with respect to rates of mortality, disability, turnover, retirement, rate or rates of investment income and compensation increases. Actuarial assumptions are generally based on past experience, often modified for projected changes in conditions. Economic assumptions (compensation increases, payroll growth, inflation and investment return) consist of an underlying real rate of return plus an assumption for a long-term average rate of inflation.
<i>Actuarial Equivalent</i>	A single amount or series of amounts of equal actuarial value to another single amount or series of amounts, computed on the basis of appropriate actuarial assumptions.
<i>Actuarial Cost Method</i>	A mathematical budgeting procedure for allocating the dollar amount of the actuarial present value of the pension trust benefits between future normal cost and actuarial accrued liability. The actuarial cost method may also be referred to as the "actuarial funding method."
<i>Actuarial Gain (Loss)</i>	The difference in liabilities between actual experience and expected experience during the period between two actuarial valuations is the gain (loss) on the accrued liabilities.
<i>Actuarial Present Value (APV)</i>	The amount of funds currently required to provide a payment or series of payments in the future. The present value is determined by discounting future payments at predetermined rates of interest and probabilities of payment.
<i>Actuarial Valuation</i>	The actuarial valuation report determines, as of the actuarial valuation date, the service cost, total pension liability, and related actuarial present value of projected benefit payments for pensions.
<i>Actuarial Valuation Date</i>	The date as of which an actuarial valuation is performed.
<i>Actuarially Determined Contribution (ADC) or Annual Required Contribution (ARC)</i>	A calculated contribution into a defined benefit pension plan for the reporting period, most often determined based on the funding policy of the plan. Typically, the Actuarially Determined Contribution has a normal cost payment and an amortization payment.

Glossary of Terms

<i>Amortization Method</i>	The method used to determine the periodic amortization payment may be a level dollar amount, or a level percent of pay amount. The period will typically be expressed in years, and the method will either be “open” (meaning, reset each year) or “closed” (the number of years remaining will decline each year).
<i>Amortization Payment</i>	The amortization payment is the periodic payment required to pay off an interest-discounted amount with payments of interest and principal.
<i>Cost-of-Living Adjustments</i>	Postemployment benefit changes intended to adjust benefit payments for the effects of inflation.
<i>Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (cost-sharing pension plan)</i>	A multiple-employer defined benefit pension plan in which the pension obligations to the employees of more than one employer are pooled and pension plan assets can be used to pay the benefits of the employees of any employer that provides pensions through the pension plan.
<i>Covered-Employee Payroll</i>	The payroll of covered employees, which is typically only the pensionable pay and does not include pay above any pay cap.
<i>Deferred Inflows and Outflows</i>	The deferred inflows and outflows of pension resources are amounts used under GASB Statement No. 68 in developing the annual pension expense. Deferred inflows and outflows arise with differences between expected and actual experiences; changes of assumptions. The portion of these amounts not included in pension expense should be included in the deferred inflows or outflows of resources.
<i>Deferred Retirement Option Program (DROP)</i>	A program that permits a plan member to elect a calculation of benefit payments based on service credits and salary, as applicable, as of the DROP entry date. The plan member continues to provide service to the employer and is paid for the service by the employer after the DROP entry date; however, the pensions that would have been paid to the plan member are credited to an individual member account within the defined benefit pension plan until the end of the DROP period. Other variations for DROP exist and will be more fully detailed in the plan provision section of the valuation report.
<i>Discount Rate</i>	<p>For GASB purposes, the discount rate is the single rate of return that results in the present value of all projected benefit payments to be equal to the sum of the funded and unfunded projected benefit payments, specifically:</p> <ol style="list-style-type: none">1. The benefit payments to be made while the pension plans’ fiduciary net position is projected to be greater than the benefit payments that are projected to be made in the period; and2. The present value of the benefit payments not in (1) above, discounted using the municipal bond rate.

Glossary of Terms

Entry Age Actuarial Cost Method (EAN)

The EAN is a funding method for allocating the costs of the plan between the normal cost and the accrued liability. The actuarial present value of the projected benefits of each individual included in an actuarial valuation is allocated on a level basis (either level dollar or level percent of pay) over the earnings or service of the individual between entry age and assumed exit age(s). The portion of the actuarial present value allocated to a valuation year is the normal cost. The portion of this actuarial present value not provided for at a valuation date by the actuarial present value of future normal costs is the actuarial accrued liability. The sum of the accrued liability plus the present value of all future normal costs is the present value of all benefits.

Fiduciary Net Position

The fiduciary net position is the fair value of the assets of the trust dedicated to the defined benefit provisions.

GASB

The Governmental Accounting Standards Board is an organization that exists in order to promulgate accounting standards for governmental entities.

Long-Term Expected Rate of Return

The long-term rate of return is the expected return to be earned over the entire trust portfolio based on the asset allocation of the portfolio.

Money-Weighted Rate of Return

The money-weighted rate of return is a method of calculating the returns that adjusts for the changing amounts actually invested. For purposes of GASB Statement No. 67, money-weighted rate of return is calculated as the internal rate of return on pension plan investments, net of pension plan investment expense.

Multiple-Employer Defined Benefit Pension Plan

A multiple-employer plan is a defined benefit pension plan that is used to provide pensions to the employees of more than one employer.

Municipal Bond Rate

The Municipal Bond Rate is the discount rate to be used for those benefit payments that occur after the assets of the trust have been depleted.

Net Pension Liability (NPL)

The NPL is the liability of employers and non-employer contribution entities to plan members for benefits provided through a defined benefit pension plan.

Non-Employer Contribution Entities

Non-employer contribution entities are entities that make contributions to a pension plan that is used to provide pensions to the employees of other entities. For purposes of the GASB accounting statements, plan members are not considered non-employer contribution entities.

Normal Cost

The actuarial present value of the pension trust benefits allocated to the current year by the actuarial cost method.

Glossary of Terms

Other Postemployment Benefits (OPEB)

All postemployment benefits other than retirement income (such as death benefits, life insurance, disability, and long-term care) that are provided separately from a pension plan, as well as postemployment health care benefits regardless of the manner in which they are provided. Other postemployment benefits do not include termination benefits.

Real Rate of Return

The real rate of return is the rate of return on an investment after adjustment to eliminate inflation.

Service Cost

The service cost is the portion of the actuarial present value of projected benefit payments that is attributed to a valuation year.

Total Pension Expense

The total pension expense is the sum of the following items that are recognized at the end of the employer's fiscal year:

1. Service Cost
2. Interest on the Total Pension Liability
3. Current-Period Benefit Changes
4. Employee Contributions (made negative for addition here)
5. Projected Earnings on Plan Investments (made negative for addition here)
6. Pension Plan Administrative Expense
7. Other Changes in Plan Fiduciary Net Position
8. Recognition of Outflow (Inflow) of Resources due to Liabilities
9. Recognition of Outflow (Inflow) of Resources due to Assets

Total Pension Liability (TPL)

The TPL is the portion of the actuarial present value of projected benefit payments that is attributed to past periods of member service.

Unfunded Actuarial Accrued Liability (UAAL)

The UAAL is the difference between actuarial accrued liability and valuation assets.

Valuation Assets

The valuation assets are the assets used in determining the unfunded liability of the plan. For purposes of GASB Statement Nos. 67 and 68, the valuation assets are equal to the fair value of assets.



April 4, 2025

Mr. David B. Clark, Executive Director
Arkansas Local Police and Fire Retirement System
620 West 3rd, Suite 200
Little Rock, Arkansas 72201

Dear Mr. Clark:

Please find enclosed copies of the GASB Statement Nos. 67 and 68 Accounting and Financial Reporting for Pensions report of the Arkansas Local Police and Fire Retirement System.

Sincerely yours,
Gabriel, Roeder, Smith & Company

A handwritten signature in black ink that reads "Heidi G. Barry". The signature is written in a cursive, flowing style.

Heidi G. Barry, ASA, FCA, MAAA

HGB:rl
Enclosures

GASB 68
System Auditor
Cost Sharing Report



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, 2024



Arkansas Local Police and Fire Retirement System
Contents
December 31, 2024

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Independent Auditor's Report

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

Report on the Audit of the Schedules of Employer Allocations and Pension Amounts by Employer

Opinions

We have audited the schedules of employer allocations (paid and volunteer) of the Arkansas Local Police and Fire Retirement System (System or LOPFI) cost-sharing multiple-employer defined benefit pension plan as of December 31, 2024 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, 2024 and the related notes.

In our opinion, the accompanying schedules referred to above presents 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, 2024, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Schedules section of our report. We are required to be independent of the System and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management 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, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Schedules

Our objectives are to obtain reasonable assurance about whether the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts in the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer and the related disclosures.
- Obtain an understanding of internal control relevant to the audit 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 System's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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, 2024, and our report thereon, dated April 15, 2025, 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.

Forvis Mazars, LLP

**Little Rock, Arkansas
May 21, 2025**

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Paid
December 31, 2024

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
70 West Fire Protection District Fire	\$ 23,985	0.01992%
Alexander Fire	-	0.00000%
Alexander Police	-	0.00000%
Alzheimer Police	13,836	0.01149%
Altus Police	9,692	0.00805%
Amity Police	12,520	0.01040%
Arkadelphia Fire	151,752	0.12603%
Ash Flat Fire	55,260	0.04589%
Ash Flat Police	52,107	0.04327%
Ashdown Fire	10,286	0.00854%
Ashdown Police	140,992	0.11709%
Atkins Police	98,329	0.08166%
Augusta Police	74,919	0.06222%
Austin Police	45,540	0.03782%
Bald Knob Fire	6,798	0.00565%
Bald Knob Police	98,631	0.08191%
Barling Fire	102,252	0.08492%
Barling Police	151,550	0.12586%
Batesville Fire	151,408	0.12574%
Batesville Police	264,129	0.21936%
Bauxite Police	43,356	0.03601%
Bay Police	57,411	0.04768%
Beaver Lake Fire	16,449	0.01366%
Beebe Fire	78,283	0.06501%
Bella Vista Fire	1,300,557	1.08012%
Bella Vista Police	838,570	0.69643%
Benton Fire	1,254,411	1.04179%
Benton Police	1,253,913	1.04138%
Bentonville Fire	2,264,194	1.88042%
Bentonville Police	2,031,691	1.68732%
Berryville Police	200,793	0.16676%
Bethel Heights Police	-	0.00000%
Black Rock Police	10,893	0.00905%
Blytheville Fire	389,004	0.32307%
Blytheville Police	411,016	0.34135%
Bono Police	59,649	0.04954%
Booneville Police	92,395	0.07673%
Bradford Police	24,312	0.02019%
Bradley Police	3,763	0.00313%
Brinkley Fire	9,729	0.00808%
Brinkley Police	92,999	0.07724%
Brookland Police	138,171	0.11475%
Bryant Fire	760,803	0.63185%
Bryant Police	765,850	0.63604%
Buford Fire	10,889	0.00904%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Paid
December 31, 2024

(Continued)

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Bull Shoals Fire	\$ 16,865	0.01401%
Bull Shoals Police	47,260	0.03925%
Cabot Fire	679,681	0.56448%
Cabot Police	713,680	0.59271%
Caddo Valley Fire	6,516	0.00541%
Caddo Valley Police	40,171	0.03336%
Calion Police	-	0.00000%
Camden Fire	374,465	0.31099%
Camden Police	255,417	0.21212%
Cammack Village Police	41,694	0.03463%
Caraway Police	28,924	0.02402%
Carlisle Police	37,698	0.03131%
Cave City Fire	7,420	0.00616%
Cave City Police	51,500	0.04277%
Cave Springs Fire	95,485	0.07930%
Cave Springs Police	196,704	0.16336%
Centerton Fire	707,335	0.58744%
Centerton Police	482,260	0.40052%
Central City Police	8,456	0.00702%
Cherokee Village Fire	97,014	0.08057%
Cherokee Village Police	74,541	0.06191%
Cherry Valley Police	10,083	0.00837%
Clarendon Police	38,690	0.03213%
Clarksville Police	265,021	0.22010%
Clinton Fire	9,481	0.00787%
Clinton Police	70,977	0.05895%
Coal Hill Police	16,857	0.01400%
Concord Police	-	0.00000%
Conway Co. Fire	6,521	0.00542%
Conway Fire	1,752,024	1.45506%
Conway Police	2,325,810	1.93159%
Corning Police	56,917	0.04727%
Cotter Police	15,998	0.01329%
Cotton Plant Fire	-	0.00000%
Cotton Plant Police	8,232	0.00684%
Crossett Fire	277,443	0.23042%
Crossett Police	171,390	0.14234%
Danville Police	72,081	0.05986%
Dardanelle Police	178,717	0.14842%
De Queen Fire	61,962	0.05146%
De Queen Police	210,439	0.17477%
Decatur Police	131,576	0.10927%
Dermott Police	42,188	0.03504%
Des Arc Police	84,116	0.06986%
DeVall's Bluff Police	9,764	0.00811%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Paid
December 31, 2024

(Continued)

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
DeWitt Police	\$ 93,800	0.07790%
Diamond City Police	8,293	0.00689%
Diaz Police	13,317	0.01106%
Dierks Police	43,837	0.03641%
Dover Police	65,157	0.05411%
Earle Police	27,407	0.02276%
East Camden Police	-	0.00000%
El Dorado Fire	657,548	0.54610%
El Dorado Police	674,331	0.56003%
Elkins Fire	31,664	0.02630%
Elkins Police	200,892	0.16684%
Elm Springs Police	89,697	0.07449%
Eureka Springs Fire	186,626	0.15499%
Eureka Springs Police	185,122	0.15374%
Evening Shade Police	-	0.00000%
Fairfield Bay Police	65,273	0.05421%
Farmington Fire	186,018	0.15449%
Farmington Police	299,767	0.24896%
Fayetteville Fire	3,106,698	2.58012%
Fayetteville Police	3,548,445	2.94699%
Flippin Fire	43,504	0.03613%
Flippin Police	107,819	0.08954%
Forrest City Fire	251,043	0.20849%
Forrest City Police	381,548	0.31688%
Fort Smith Fire	2,627,395	2.18206%
Fort Smith Police	2,524,587	2.09668%
Friendship Police	2,328	0.00193%
Gassville Fire	12,417	0.01031%
Gassville Police	43,336	0.03599%
Gentry Fire	30,954	0.02571%
Gentry Police	163,448	0.13574%
Gillett Police	7,920	0.00658%
Glenwood Police	30,647	0.02545%
Goshen Police	86,162	0.07156%
Gosnell Police	69,016	0.05732%
Gravel Ridge Fire Protection Dist.	38,096	0.03164%
Gravette Fire	75,787	0.06294%
Gravette Police	142,643	0.11847%
Green Forest Police	159,919	0.13281%
Greenbrier Fire	35,844	0.02977%
Greenbrier Police	149,877	0.12447%
Greenland Police	59,545	0.04945%
Greenwood Fire	20,656	0.01715%
Greenwood Police	280,722	0.23314%
Greers Ferry Police	35,116	0.02916%

**Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Paid
December 31, 2024**

(Continued)

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Hackett Police	\$ 21,169	0.01758%
Hampton Police	27,696	0.02300%
Hardy Fire	9,421	0.00782%
Hardy Police	40,178	0.03337%
Harrisburg Police	72,589	0.06029%
Harrison Fire	426,575	0.35427%
Harrison Police	512,439	0.42558%
Hartford Police	8,887	0.00738%
Haskell Fire	6,666	0.00554%
Haskell Police	56,424	0.04686%
Heber Springs Fire	72,459	0.06018%
Heber Springs Police	196,039	0.16281%
Hector Police	11,390	0.00946%
Helena-West Helena Fire	286,893	0.23827%
Helena-West Helena Police	167,542	0.13914%
Hermitage Police	15,405	0.01279%
Highfill Police	73,534	0.06107%
Highland Fire	7,639	0.00634%
Highland Police	34,278	0.02847%
Holiday Island Fire	38,949	0.03235%
Holly Grove Police	7,194	0.00597%
Hope Fire	186,627	0.15499%
Hot Springs Fire	1,563,734	1.29868%
Hot Springs Police	2,209,605	1.83508%
Hot Springs Village Fire	302,669	0.25137%
Hot Springs Village Police	286,303	0.23778%
Hoxie Fire	-	0.00000%
Hoxie Police	47,405	0.03937%
Hughes Police	13,072	0.01086%
Humphrey Police	1,241	0.00103%
Huntington Police	-	0.00000%
Huntsville Fire	23,328	0.01937%
Huntsville Police	137,504	0.11420%
Huttig Police	7,200	0.00598%
Jacksonville Fire	1,034,424	0.85909%
Jacksonville Police	782,231	0.64964%
Jasper Police	19,228	0.01597%
Johnson Fire	98,949	0.08218%
Johnson Police	135,386	0.11244%
Jonesboro Fire	2,052,269	1.70441%
Jonesboro Police	2,681,313	2.22684%
Judsonia Police	50,090	0.04160%
Junction City Police	-	0.00000%
Kensett Police	42,741	0.03550%
Kibler Police	19,182	0.01593%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Paid
December 31, 2024

(Continued)

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Lake City Police	\$ 42,519	0.03531%
Lake Hamilton Fire Protection District	5,100	0.00424%
Lake Village Police	89,305	0.07417%
Lakeview Police	19,266	0.01600%
Lamar Police	37,913	0.03149%
Lavaca Police	44,106	0.03663%
Leachville Police	48,151	0.03999%
Lepanto Police	11,778	0.00978%
Lewisville Police	36,404	0.03023%
Lincoln Fire	11,285	0.00937%
Lincoln Police	123,531	0.10259%
Little Flock Police	86,759	0.07205%
Little Rock Fire	9,010,092	7.48290%
Little Rock Police	11,156,418	9.26543%
Lonoke Police	123,102	0.10224%
LOPFI Staff	223,307	0.18546%
Lowell Fire	411,335	0.34161%
Lowell Police	327,430	0.27193%
Luxora Police	9,668	0.00803%
Magnolia Fire	135,207	0.11229%
Magnolia Police	280,329	0.23281%
Malvern Fire	231,433	0.19221%
Malvern Police	284,836	0.23656%
Manila Fire	312	0.00026%
Manila Police	87,543	0.07270%
Mansfield Police	37,062	0.03078%
Marianna Fire	20,584	0.01710%
Marianna Police	75,183	0.06244%
Marion Fire	20,624	0.01713%
Marion Police	482,796	0.40096%
Marked Tree Police	64,818	0.05383%
Marmaduke Police	55,036	0.04571%
Marshall Police	31,784	0.02640%
Marvell Police	35,919	0.02983%
Maumelle Fire	688,237	0.57158%
Maumelle Police	604,657	0.50217%
Mayflower Fire	22,258	0.01849%
Mayflower Police	108,062	0.08975%
McCrary Police	53,245	0.04422%
McGehee Fire	118,076	0.09806%
McGehee Police	142,885	0.11867%
McRae Police	10,368	0.00861%
Mena Fire	42,396	0.03521%
Mineral Springs Police	28,946	0.02404%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Paid
December 31, 2024

(Continued)

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Monette Police	\$ 50,298	0.04177%
Monticello Fire	124,726	0.10359%
Montrose Police	300	0.00025%
Morning Star FPA	9,001	0.00748%
Morrilton	11,952	0.00993%
Mountain Home Fire	437,795	0.36359%
Mountain Home Police	512,726	0.42582%
Mountain Pine Police	22,769	0.01891%
Mountain View Police	97,832	0.08125%
Mountainburg Police	9,600	0.00797%
Mulberry Police	35,515	0.02950%
Murfreesboro Police	36,945	0.03068%
Nashville Fire	24,771	0.02057%
Newport Fire	245,757	0.20410%
Newport Police	240,405	0.19966%
Nob Hill Fire	17,861	0.01483%
North Little Rock Fire	2,957,446	2.45617%
North Little Rock Police	3,646,573	3.02849%
Northeast Lakeside Association Fire	12,185	0.01012%
Oak Grove Fire Protection Dist. #25	11,458	0.00952%
Ola Police	35,596	0.02956%
Oppelo Police	-	0.00000%
Osceola Fire	236,094	0.19608%
Osceola Police	339,859	0.28225%
Ozark Fire	15,889	0.01320%
Ozark Police	112,410	0.09336%
Pangburn Police	24,882	0.02066%
Paragould Fire	612,283	0.50850%
Paragould Police	723,869	0.60117%
Patterson Police	8,926	0.00741%
Pea Ridge	211,092	0.17531%
Pea Ridge Police	287,711	0.23894%
Perla Police	2,220	0.00184%
Perryville Police	59,936	0.04978%
Pine Bluff Fire	1,479,943	1.22910%
Pine Bluff Police	1,243,102	1.03240%
Plainview Police	2,748	0.00228%
Pleasant Plains Police	20,749	0.01723%
Pocahontas Fire	72,135	0.05991%
Pocahontas Police	196,338	0.16306%
Portland Police	14,911	0.01238%
Pottsville Police	67,968	0.05645%
Prairie Grove Fire	100,090	0.08312%
Prairie Grove Police	255,004	0.21178%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Paid
December 31, 2024

(Continued)

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Pulaski Co Fire	\$ 691,489	0.57428%
Ravenden Police	9,417	0.00782%
Rector Police	54,986	0.04567%
Redfield Police	70,171	0.05828%
Rison Police	37,008	0.03074%
Rockport Police	52,220	0.04337%
Rogers Fire	2,427,841	2.01633%
Rogers Police	2,280,869	1.89427%
Russellville Fire	844,880	0.70167%
Russellville Police	869,957	0.72250%
Salem Police	48,401	0.04020%
SAU Tech – Arkansas Fire Training Academy	24,374	0.02024%
Searcy Fire	717,165	0.59561%
Searcy Police	760,637	0.63171%
Shannon Hills Police	61,921	0.05143%
Sherwood Police	1,170,875	0.97241%
Siloam Springs Fire	963,949	0.80056%
Siloam Springs Police	773,584	0.64246%
Smackover Police	98,699	0.08197%
Sparkman Police	1,464	0.00122%
Springdale Fire	2,930,772	2.43401%
Springdale Police	2,880,171	2.39199%
Stamps Police	23,657	0.01965%
Star City Police	73,013	0.06064%
Stephens Police	-	0.00000%
Strong Police	6,482	0.00538%
Stuttgart Fire	245,951	0.20426%
Stuttgart Police	277,120	0.23015%
Sulphur Police	37,377	0.03104%
Swifton Police	8,023	0.00666%
Texarkana Fire	923,263	0.76677%
Texarkana Police	1,045,221	0.86806%
Tontitown Fire	99,584	0.08270%
Tontitown Police	282,709	0.23479%
Town of Highfill Fire	6,084	0.00505%
Trumann Fire	76,316	0.06338%
Trumann Police	249,143	0.20691%
Tuckerman Police	23,323	0.01937%
Tyronza Police	23,046	0.01914%
Van Buren Fire	683,347	0.56752%
Van Buren Police	641,561	0.53282%
Vilonia Fire	20,713	0.01720%
Vilonia Police	125,212	0.10399%
Waldo Police	8,163	0.00678%
Waldron Police	99,379	0.08253%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Paid
December 31, 2024

(Continued)

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Walnut Ridge Fire	\$ 109,203	0.09069%
Walnut Ridge Police	94,886	0.07880%
Ward Fire	14,406	0.01196%
Ward Police	154,244	0.12810%
Warren Fire	44,416	0.03689%
Weiner Police	11,475	0.00953%
West Fork Fire	25,731	0.02137%
West Fork Police	74,830	0.06215%
West Memphis Fire	927,303	0.77013%
West Memphis Police	1,475,370	1.22530%
Wheatley Police	8,595	0.00714%
White Hall Police	187,805	0.15597%
Wilmot Police	6,836	0.00568%
Wilson Police	13,749	0.01142%
Wynne Fire	126,427	0.10500%
Wynne Police	269,948	0.22419%
	<u>\$ 120,409,044</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, 2024

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
101-Gamaliel FPD #5	\$ 16,464	0.31519%
70 West Fire Protection District Fire	12,144	0.23249%
Alexander Volunteer Fire	4,984	0.09541%
Alexander Volunteer Police	6,278	0.12019%
Allison Sylamore Volunteer Fire	5,634	0.10786%
Alma Volunteer Fire	17,406	0.33322%
Alpena Volunteer Fire	8,694	0.16644%
Alzheimer Volunteer Fire	2,952	0.05651%
Alzheimer Volunteer Police	648	0.01241%
Altus Volunteer Fire	8,016	0.15346%
Amity Volunteer Fire	11,574	0.22158%
Amity Volunteer Police	648	0.01241%
Antioch Volunteer Fire	10,008	0.19160%
Appleton Rural Volunteer Fire	11,634	0.22272%
Arch Street FPD #16	8,790	0.16828%
Arkadelphia Volunteer Fire	7,158	0.13703%
Arkansas City Volunteer Fire	5,568	0.10659%
Ash Flat Volunteer Fire	8,586	0.16437%
Ash Flat Volunteer Police	3,630	0.06949%
Ashdown Volunteer Fire	13,704	0.26235%
Ashdown Volunteer Police	3,654	0.06995%
Atkins Volunteer Fire	16,458	0.31508%
Atkins Volunteer Police	2,898	0.05548%
Augusta Police	672	0.01286%
Augusta Volunteer Fire	12,312	0.23570%
Austin Volunteer Fire	11,412	0.21847%
Austin Volunteer Police	4,398	0.08420%
Avoca Volunteer Fire	18,162	0.34770%
Bald Knob Volunteer Fire	12,894	0.24685%
Bald Knob Volunteer Police	-	0.00000%
Barling Volunteer Fire	7,986	0.15289%
Barling Volunteer Police	5,034	0.09637%
Barton-Lexa Fire Department, Inc.	27,408	0.52470%
Batesville Volunteer Fire	7,914	0.15151%
Batesville Volunteer Police	9,984	0.19114%
Bauxite Volunteer Fire	1,446	0.02768%
Bauxite Volunteer Police	-	0.00000%
Bay Village Volunteer Fire	2,160	0.04135%
Bay Volunteer Fire	7,200	0.13784%
Bay Volunteer Police	2,862	0.05479%
BDR FD#1	36,762	0.70378%
Bearden Volunteer Fire	8,040	0.15392%
Beaver Lake Volunteer Fire	5,934	0.11360%
Beaverfork Volunteer Fire	10,680	0.20446%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2024

(Continued)

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Bee Branch Volunteer Fire	\$ 7,200	0.13784%
Beebe Volunteer Fire	14,322	0.27418%
Bella Vista Police	768	0.01470%
Belleville Volunteer Fire	10,056	0.19251%
Benton Volunteer Police	-	0.00000%
Bentonville Volunteer Fire	13,626	0.26086%
Bentonville Volunteer Police	2,880	0.05514%
Bergman Volunteer Fire Association	5,820	0.11142%
Berryville Volunteer Fire	11,580	0.22169%
Berryville Volunteer Police	720	0.01378%
Bethel Heights Volunteer Fire	-	0.00000%
Bethel Heights Volunteer Police	-	0.00000%
Bethesda Area Volunteer Fire	12,174	0.23306%
Big Creek Volunteer Fire	6,480	0.12405%
Bigelow Volunteer Fire	2,124	0.04066%
Bigger-Reyno Volunteer Fire	10,794	0.20664%
Biscoe Volunteer Fire	6,426	0.12302%
Bismarck Fire Pro Association	5,040	0.09649%
Black Rock Volunteer Police	720	0.01378%
Blytheville Volunteer Fire	1,518	0.02906%
Bonanza Volunteer Fire	18,492	0.35401%
Bono FID Volunteer Fire	12,912	0.24719%
Bono Volunteer Police	1,482	0.02837%
Booneville Volunteer Fire	11,466	0.21951%
Boston Mountain Volunteer Fire	15,942	0.30520%
Bradford Volunteer Fire	10,842	0.20756%
Bradford Volunteer Police	1,368	0.02619%
Bradley County Rural Volunteer Fire	5,046	0.09660%
Bradley Volunteer Fire	4,974	0.09522%
Bradley Volunteer Police	720	0.01378%
Brinkley Volunteer Fire	4,998	0.09568%
Brinkley Volunteer Police	1,440	0.02757%
Brookland Fire Protection District	11,448	0.21916%
Brookland Volunteer Police	2,142	0.04101%
Bruno Fire Protection District	6,480	0.12405%
Bryant Volunteer Police	7,860	0.15047%
Buena Vista Volunteer Fire	7,920	0.15162%
Buford Volunteer Fire	7,740	0.14818%
Bull Shoals Volunteer Fire	10,818	0.20710%
Bull Shoals Volunteer Police	150	0.00287%
Burnt Ridge Volunteer Fire	7,896	0.15116%
Butterfield Volunteer Fire	21,084	0.40364%
Cabot Volunteer Fire	2,130	0.04078%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2024

(Continued)

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Caddo Valley Volunteer Fire	\$ 12,198	0.23352%
Caddo Valley Volunteer Police	5,802	0.11107%
Cairo Volunteer Fire	5,040	0.09649%
Caldwell Volunteer Fire	12,432	0.23800%
Calico Rock Volunteer Fire	6,576	0.12589%
Calion Volunteer Fire	10,014	0.19171%
Calion Volunteer Police	72	0.00138%
Calvert Township Volunteer Fire	8,100	0.15507%
Camden Volunteer Fire	2,160	0.04135%
Cammack Village Volunteer Police	72	0.00138%
Camp Volunteer Fire	8,622	0.16506%
Cane Creek Volunteer Fire	8,514	0.16299%
Capps-Batavia Volunteer Fire	14,226	0.27235%
Caraway Volunteer Fire	13,008	0.24903%
Carlisle Volunteer Fire	11,310	0.21652%
Carthage Volunteer Fire	2,160	0.04135%
Cash Volunteer Fire	10,092	0.19320%
Cave City Volunteer Fire	15,750	0.30152%
Cave City Volunteer Police	4,320	0.08270%
Cave Springs Volunteer Fire	8,706	0.16667%
Cave Springs Volunteer Police	2,160	0.04135%
Cecil Rural Fire Department	10,788	0.20653%
Center Grove Volunteer Fire	7,092	0.13577%
Center Volunteer Fire	4,320	0.08270%
Centerton Volunteer Fire	2,160	0.04135%
Centerton Volunteer Police	2,832	0.05422%
Central City Volunteer Fire	822	0.01574%
Central City Volunteer Police	-	0.00000%
Chambersville Volunteer Fire	2,160	0.04135%
Charleston Volunteer Fire	9,648	0.18470%
Charlotte Volunteer Fire	8,100	0.15507%
Cherokee Village Volunteer Fire	2,160	0.04135%
Cherokee Village Volunteer Police	4,458	0.08534%
Cherry Hill Volunteer Fire	13,536	0.25914%
Cherry Valley Volunteer Fire	3,546	0.06789%
Cherry Valley Volunteer Police	48	0.00092%
Chickalah Volunteer Fire	6,720	0.12865%
Chidester Volunteer Fire	9,582	0.18344%
Chimes Volunteer Fire	5,724	0.10958%
Choctaw Volunteer Fire	10,914	0.20894%
Cincinnati Volunteer Fire	5,760	0.11027%
Clarendon Volunteer Fire	9,420	0.18034%
Clarendon Volunteer Police	1,380	0.02642%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2024

(Continued)

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Clarksville Volunteer Fire	\$ 16,710	0.31990%
Clarksville Volunteer Police	720	0.01378%
Clinton Volunteer Fire	13,068	0.25018%
Clinton Volunteer Police	1,398	0.02676%
Coal Hill Volunteer Fire	5,832	0.11165%
Coal Hill Volunteer Police	720	0.01378%
Collegeville Volunteer Fire	17,076	0.32691%
Colt Volunteer Fire	10,014	0.19171%
Compton Volunteer Fire Assoc	4,368	0.08362%
Conway County Volunteer Fire	114,852	2.19875%
Cooterneck Volunteer Fire	5,040	0.09649%
Cord Volunteer Fire	5,748	0.11004%
Corning Volunteer Fire	10,764	0.20607%
Cotter Volunteer Fire	8,496	0.16265%
Cotter Volunteer Police	126	0.00241%
Cotter/Gassville Rural Volunteer Fire	9,456	0.18103%
Cotton Plant Volunteer Fire	1,440	0.02757%
Cottonwood Rural Fire Assoc	10,944	0.20951%
County Line Volunteer Fire Assoc	5,238	0.10028%
Cove Rural Volunteer Fire	7,248	0.13876%
Crawfordsville Volunteer Fire	7,164	0.13715%
Crossett Volunteer Fire	720	0.01378%
Crossett Volunteer Police	720	0.01378%
Crow Mountain Fire Protection District	15,444	0.29566%
Crystal Fire Protection District	14,424	0.27614%
Curtis Rural Volunteer Fire	5,040	0.09649%
Dalton Volunteer Fire	10,512	0.20124%
Damascus Volunteer Fire	5,148	0.09855%
Danville Volunteer Fire	13,086	0.25052%
Dardanelle Volunteer Fire	14,292	0.27361%
Dardanelle Volunteer Police	2,376	0.04549%
De Queen Volunteer Fire	9,414	0.18022%
Deann Volunteer Fire	5,718	0.10947%
Decatur Volunteer Fire	7,362	0.14094%
Decatur Volunteer Police	3,552	0.06800%
Deer Volunteer Fire	6,498	0.12440%
Delaware Volunteer Fire	12,132	0.23226%
Dermott Volunteer Fire	11,508	0.22031%
Dermott Volunteer Police	-	0.00000%
Des Arc Volunteer Fire	12,912	0.24719%
Des Arc Volunteer Police	4,344	0.08316%
Desha Volunteer Fire	15,120	0.28946%
DeVall's Bluff Volunteer Fire	10,800	0.20676%

Arkansas Local Police and Fire Retirement System
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Schedule of Employer Allocations – Volunteer
December 31, 2024

(Continued)

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
DeWitt Volunteer Fire	\$ 14,352	0.27476%
Diaz Volunteer Fire	5,694	0.10901%
Diaz Volunteer Police	774	0.01482%
Dierks Volunteer Police	1,440	0.02757%
District 7 Crawford Co. Volunteer	9,312	0.17827%
Dodd Mountain Volunteer Fire	7,920	0.15162%
Dover Volunteer Fire	10,974	0.21009%
Dover Volunteer Police	66	0.00126%
Dumas Volunteer Fire	12,180	0.23318%
Dyess Volunteer Fire	5,760	0.11027%
Earle Volunteer Fire	11,676	0.22353%
Earle Volunteer Police	1,440	0.02757%
East Camden Volunteer Fire	10,494	0.20090%
East Camden Volunteer Police	660	0.01264%
East End Fire Protection District	12,264	0.23478%
East Pulaski County Volunteer Fire	6,456	0.12360%
Elaine Volunteer Fire	12,972	0.24834%
Elkins Volunteer Fire	13,728	0.26281%
Elkins Volunteer Police	4,320	0.08270%
Elm Springs Volunteer Police	5,862	0.11222%
Emerson Volunteer Fire	1,920	0.03676%
Emmet Volunteer Fire	6,456	0.12360%
EMP Rural Fire Association	14,238	0.27258%
England Volunteer Fire	10,278	0.19676%
Etowah Volunteer Fire	8,640	0.16541%
Eudora Volunteer Fire	10,152	0.19435%
Eureka Springs Volunteer Fire	10,164	0.19458%
Eureka Springs Volunteer Police	5,106	0.09775%
Evansville Volunteer Fire	4,824	0.09235%
Evening Shade Police	2,160	0.04135%
Evening Shade Volunteer Fire	8,622	0.16506%
Faircrest Volunteer Fire	15,090	0.28889%
Fairfield Bay Volunteer Fire	20,562	0.39364%
Fairview Fire Protection District Volunteer Fire	6,372	0.12199%
Fairview Rural Fire District	3,570	0.06834%
Farmington Volunteer Fire	12,900	0.24696%
Farmington Volunteer Police	2,874	0.05502%
Fifty-Six Volunteer Fire	4,200	0.08041%
Fire District #6 Crawford Co	4,320	0.08270%
Fisher Volunteer Fire	9,180	0.17574%
Flippin Volunteer Fire	6,834	0.13083%
Flippin Volunteer Police	720	0.01378%
Floral Volunteer Fire	5,700	0.10912%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2024

(Continued)

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Fordyce Volunteer Fire	\$ 10,002	0.19148%
Foreman Volunteer Fire	11,388	0.21801%
Forrest City Volunteer Fire	2,148	0.04112%
Forrest City Volunteer Police	2,880	0.05514%
Fort Smith Volunteer Police	2,880	0.05514%
Fountain Lake Volunteer Fire	6,474	0.12394%
Fox Volunteer Fire	12,222	0.23398%
Frenchport Volunteer Fire	12,942	0.24776%
Gallatin Volunteer Fire	10,764	0.20607%
Garland Volunteer Fire	4,320	0.08270%
Garnett Volunteer Fire	12,276	0.23501%
Gassville Volunteer Fire	12,912	0.24719%
Gassville Volunteer Police	2,160	0.04135%
Gentry Volunteer Fire	9,396	0.17988%
Gentry Volunteer Police	3,696	0.07076%
Gillett Volunteer Fire	7,188	0.13761%
Gillham Volunteer Fire	4,956	0.09488%
Glenwood Volunteer Fire	13,368	0.25592%
Glenwood Volunteer Police	1,512	0.02895%
Goshen Fire Dist Assoc	10,248	0.19619%
Goshen Volunteer Police	-	0.00000%
Gosnell Volunteer Fire	12,174	0.23306%
Gosnell Volunteer Police	1,464	0.02803%
Gould Volunteer Fire	6,480	0.12405%
Grady Volunteer Fire	10,080	0.19297%
Gravel Ridge Fire Protection Dist.	11,382	0.21790%
Gravette Volunteer Fire	22,062	0.42236%
Gravette Volunteer Police	1,398	0.02676%
Grayson Fire Assoc	2,880	0.05514%
Green Forest Volunteer Fire	13,752	0.26327%
Green Forest Volunteer Police	702	0.01344%
Greenbrier Volunteer Fire	15,858	0.30359%
Greenland Volunteer Police	3,036	0.05812%
Greenwood Rural Volunteer Fire	7,920	0.15162%
Greenwood Volunteer Fire	26,154	0.50070%
Greenwood Volunteer Police	2,880	0.05514%
Greers Ferry Volunteer Fire	13,788	0.26396%
Grover Township Volunteer Fire	9,366	0.17930%
Grubbs Volunteer Fire	11,682	0.22364%
Gum Springs Volunteer Fire	7,920	0.15162%
Gurdon Volunteer Fire	13,662	0.26155%
Guy Community Volunteer Fire	8,136	0.15576%
Hackett Volunteer Fire	12,936	0.24765%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2024

(Continued)

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Hackett Volunteer Police	\$ 720	0.01378%
Hagarville RFD #3	9,966	0.19079%
Halley Volunteer Fire	5,112	0.09787%
Hamburg Volunteer Fire	15,960	0.30554%
Hampton Volunteer Fire	10,572	0.20239%
Hampton Volunteer Police	-	0.00000%
Hand Cove Fire Prot District	14,346	0.27464%
Hardin Volunteer Fire	9,450	0.18091%
Hardy Volunteer Fire	12,186	0.23329%
Hardy Volunteer Police	2,160	0.04135%
Harmon Volunteer Fire	10,926	0.20917%
Harrell Volunteer Fire	11,478	0.21974%
Harrisburg Volunteer Fire	14,358	0.27487%
Harrisburg Volunteer Police	216	0.00414%
Harrison Volunteer Fire	798	0.01528%
Harrison Volunteer Police	5,184	0.09924%
Hartford Volunteer Fire	10,566	0.20228%
Haskell Volunteer Fire	8,706	0.16667%
Haskell Volunteer Police	2,028	0.03882%
Hatfield Volunteer Fire	10,752	0.20584%
Hazen Volunteer Fire	12,198	0.23352%
Heber Springs Volunteer Fire	14,994	0.28705%
Heber Springs Volunteer Police	-	0.00000%
Hector Volunteer Police	1,440	0.02757%
Helena-West Helena Volunteer Fire	8,646	0.16552%
Helena-West Helena Volunteer Police	1,548	0.02964%
Hensley Volunteer Fire	1,440	0.02757%
Hermitage Volunteer Fire	5,196	0.09947%
Hermitage Volunteer Police	1,440	0.02757%
Hickory Creek Volunteer Fire	4,266	0.08167%
Hickory Ridge Volunteer Fire	10,800	0.20676%
Higginson Volunteer Fire	13,466	0.25780%
Higginson Volunteer Police	960	0.01838%
Highfill Volunteer Fire	16,554	0.31691%
Highfill Volunteer Police	4,356	0.08339%
Highland Volunteer Fire	7,152	0.13692%
Highland Volunteer Police	4,320	0.08270%
Highway 15 South Volunteer Fire	10,800	0.20676%
Highway 286 East Volunteer Fire	12,240	0.23433%
Highway 70 West FPA	-	0.00000%
Highway 94 East Volunteer Fire	5,760	0.11027%
Hilltop Fire District# 51	10,050	0.19240%
Hilltop Volunteer Fire	9,360	0.17919%

Arkansas Local Police and Fire Retirement System
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Schedule of Employer Allocations – Volunteer
December 31, 2024

(Continued)

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Holiday Island Volunteer Fire	\$ 15,684	0.30026%
Holland Volunteer Fire	9,984	0.19114%
Hollis Volunteer Fire	9,396	0.17988%
Holly Grove Volunteer Fire	6,612	0.12658%
Holly Grove Volunteer Police	720	0.01378%
Hon Volunteer Fire	6,480	0.12405%
Hope Volunteer Fire	2,172	0.04158%
Hopewell Fire District	2,814	0.05387%
Horatio Volunteer Fire	17,310	0.33139%
Horseshoe Lake Volunteer Fire	9,360	0.17919%
Hot Springs Village Volunteer Fire	7,038	0.13474%
Hot Springs Village Volunteer Police	720	0.01378%
Hoxie Volunteer Fire	15,282	0.29256%
Hoxie Volunteer Police	2,922	0.05594%
Hughes Volunteer Fire	11,496	0.22008%
Hughes Volunteer Police	732	0.01401%
Humphrey Volunteer Fire	9,360	0.17919%
Humphrey Volunteer Police	720	0.01378%
Huntington Volunteer Fire	8,022	0.15357%
Huntington Volunteer Police	720	0.01378%
Huntsville Volunteer Fire	16,392	0.31381%
Huntsville Volunteer Police	690	0.01321%
Huttig Volunteer Fire	9,456	0.18103%
Imboden Volunteer Fire	10,704	0.20492%
Inspiration Point Rural Fire Protection District	7,830	0.14990%
Ione Community Fire	4,926	0.09430%
Jasper Volunteer Fire	7,188	0.13761%
Johnson County Rfd #1	13,716	0.26258%
Johnson County Rfd #2	10,044	0.19228%
Johnson County Rfd #4	8,634	0.16529%
Johnson County Rfd #5	2,394	0.04583%
Johnson County Rfd #7	5,664	0.10843%
Johnson County Rfd #8	15,792	0.30233%
Johnson Volunteer Fire	12,072	0.23111%
Joiner Volunteer Fire	10,038	0.19217%
Jonesboro Volunteer Police	1,770	0.03389%
Joplin Volunteer Fire	11,460	0.21939%
Judsonia Volunteer Fire	13,926	0.26660%
Judsonia Volunteer Police	4,248	0.08132%
Junction City Volunteer Fire	12,960	0.24811%
Junction City Volunteer Police	690	0.01321%
Keiser Volunteer Fire	12,204	0.23364%
Kensett Volunteer Fire	8,106	0.15518%

Arkansas Local Police and Fire Retirement System
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Schedule of Employer Allocations – Volunteer
December 31, 2024

(Continued)

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Kensett Volunteer Police	\$ 2,160	0.04135%
Keo Volunteer Fire	3,636	0.06961%
Knoxville Volunteer Fire	3,564	0.06823%
Krooked Creek Volunteer Fire	15,168	0.29038%
Lake City Volunteer Fire	19,116	0.36596%
Lake Hamilton Fire Protection District	14,376	0.27522%
Lake Maumelle Area RFD	14,382	0.27533%
Lake Norrell Area Fire Protection District	7,920	0.15162%
Lake Village Volunteer Fire	15,120	0.28946%
Lake Village Volunteer Police	720	0.01378%
Lakeview Volunteer Police	1,440	0.02757%
Lakeway Rural Volunteer Fire	6,426	0.12302%
Lamar Volunteer Fire	11,370	0.21767%
Landis Volunteer Fire	12,378	0.23697%
Lavaca Volunteer Fire	12,054	0.23076%
Lavaca Volunteer Police	2,880	0.05514%
Lawson-Urbana Volunteer Fire	7,926	0.15174%
Lazy Acres Volunteer Fire	4,266	0.08167%
Leachville Volunteer Fire	15,090	0.28889%
Leachville Volunteer Police	720	0.01378%
Lead Hill Volunteer Fire	9,360	0.17919%
Lepanto Volunteer Fire	13,722	0.26270%
Leslie Volunteer Fire	7,224	0.13830%
Lewisville Volunteer Fire	10,800	0.20676%
Liberty Volunteer Fire	4,338	0.08305%
Lincoln Volunteer Fire	14,436	0.27637%
Lincoln Volunteer Police	3,594	0.06880%
Linwood-Moscow Volunteer Fire	8,640	0.16541%
Little Flock Volunteer Fire	10,902	0.20871%
Little Flock Volunteer Police	1,440	0.02757%
Lockesburg Volunteer Fire	16,842	0.32243%
London Rural Volunteer Fire	12,360	0.23662%
Lone Rock Volunteer Fire	4,998	0.09568%
Lonoke Volunteer Fire	12,972	0.24834%
Louann Volunteer Fire	4,326	0.08282%
Lowell Volunteer Fire	24	0.00046%
Lowell Volunteer Police	2,178	0.04170%
Lurton-Pelser Volunteer Fire	8,244	0.15782%
Luxora Volunteer Fire	7,920	0.15162%
Lynne Volunteer Fire	8,736	0.16724%
Magazine Volunteer Fire	2,880	0.05514%
Magnet Cove Volunteer Fire	7,992	0.15300%
Magnolia Volunteer Fire	5,100	0.09764%

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Schedule of Employer Allocations – Volunteer
December 31, 2024

(Continued)

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Magnolia Volunteer Police	\$ 5,736	0.10981%
Malvern Volunteer Fire	3,666	0.07018%
Mammoth Spring Volunteer Fire	7,380	0.14128%
Manila Volunteer Fire	18,798	0.35987%
Mansfield Volunteer Fire	4,482	0.08580%
Marble Volunteer Fire	2,880	0.05514%
Marianna Volunteer Fire	13,740	0.26304%
Marion Volunteer Fire	20,802	0.39824%
Marion Volunteer Police	12,384	0.23708%
Marked Tree Volunteer Fire	13,632	0.26097%
Marked Tree Volunteer Police	-	0.00000%
Marmaduke Volunteer Fire	8,790	0.16828%
Marmaduke Volunteer Police	2,136	0.04089%
Marshall Volunteer Fire	7,326	0.14025%
Marshall Volunteer Police	906	0.01734%
Marvell Volunteer Fire	12,960	0.24811%
Marvell Volunteer Police	720	0.01378%
Maumelle Volunteer Fire	3,630	0.06949%
Mayflower Volunteer Fire	12,420	0.23777%
Mayflower Volunteer Police	-	0.00000%
Maynard Volunteer Fire	9,324	0.17850%
McCrary Volunteer Fire	15,276	0.29245%
McCrary Volunteer Police	-	0.00000%
McGehee Volunteer Fire	8,634	0.16529%
McNeil Volunteer Fire	10,032	0.19205%
McRae Volunteer Fire	7,200	0.13784%
McRae Volunteer Police	-	0.00000%
Melbourne Volunteer Fire	9,360	0.17919%
Melrose Volunteer Fire	1,506	0.02883%
Mena Volunteer Fire	15,090	0.28889%
Midland Volunteer Fire	9,294	0.17793%
Milo Volunteer Fire	10,800	0.20676%
Mineral Springs Volunteer Fire	7,182	0.13749%
Mineral Springs Volunteer Police	1,410	0.02699%
Monette Volunteer Fire	17,238	0.33001%
Monette Volunteer Police	240	0.00459%
Monticello Volunteer Fire	5,226	0.10005%
Montrose Volunteer Fire	2,160	0.04135%
Morning Star FPA	12,894	0.24685%
Morning Star Volunteer Fire	5,760	0.11027%
Moro Volunteer Fire	2,160	0.04135%
Morrilton Volunteer Fire	17,526	0.33552%
Morrison Volunteer Fire	7,494	0.14347%

Arkansas Local Police and Fire Retirement System
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Schedule of Employer Allocations – Volunteer
December 31, 2024

(Continued)

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Morrow Volunteer Fire	\$ 7,980	0.15277%
Mount Holly Volunteer Fire	12,168	0.23295%
Mount Ida Volunteer Fire	13,722	0.26270%
Mountain Home Volunteer Fire	8,748	0.16747%
Mountain Home Volunteer Police	3,648	0.06984%
Mountain Pine Volunteer Police	672	0.01286%
Mountain View Volunteer Fire	17,202	0.32932%
Mountain View Volunteer Police	1,398	0.02676%
Mountainburg Volunteer Fire	15,282	0.29256%
Mountainburg Volunteer Police	-	0.00000%
Mt. Judea Area Volunteer Fire	17,340	0.33196%
Mulberry Police	-	0.00000%
Mulberry Volunteer Fire	18,648	0.35700%
Murfreesboro Volunteer Fire	9,360	0.17919%
Nashville Volunteer Fire	14,382	0.27533%
Natural Dam Volunteer Fire	2,880	0.05514%
New Blaine Rural Volunteer Fire	10,182	0.19493%
Newark Volunteer Fire	12,906	0.24708%
Newark Volunteer Police	720	0.01378%
Newcastle Rural Volunteer Fire	6,420	0.12291%
Newport Volunteer Fire	4,980	0.09534%
Newport Volunteer Police	774	0.01482%
Nimrod/Aplin Volunteer Fire	7,200	0.13784%
Nob Hill Volunteer Fire	12,870	0.24639%
Norfolk Volunteer Police	1,920	0.03676%
Norman Volunteer Fire	8,184	0.15668%
Norphlet Volunteer Fire	11,610	0.22226%
Norphlet Volunteer Police	720	0.01378%
North Crossett Volunteer Fire	7,266	0.13910%
North Little Rock Volunteer Police	12	0.00023%
North Pulaski FPD	13,026	0.24937%
Northeast Benton Co.	28,758	0.55055%
Northeast Greene County Fire District	8,640	0.16541%
Northeast Lakeside Volunteer Fire	10,098	0.19332%
Northeast Saline County Fire	8,520	0.16311%
Northside Volunteer Fire	3,600	0.06892%
Northside Volunteer Fire	7,872	0.15070%
Oak Grove Fire Protection Dist. #25	8,586	0.16437%
Oak Grove Volunteer Fire	13,710	0.26247%
Oil Trough Volunteer Fire	9,444	0.18080%
Ola Volunteer Fire	9,360	0.17919%
Ola Volunteer Police	720	0.01378%
Oppelo Volunteer Fire	8,736	0.16724%

Arkansas Local Police and Fire Retirement System
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Schedule of Employer Allocations – Volunteer
December 31, 2024

(Continued)

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Oppelo Volunteer Police	\$ 2,160	0.04135%
Osceola Volunteer Fire	7,968	0.15254%
Osceola Volunteer Police	2,802	0.05364%
Ouachita Co FD #1	5,904	0.11303%
Ouachita Volunteer Fire	8,640	0.16541%
Oxley Volunteer Fire	2,880	0.05514%
Ozark Volunteer Fire	10,080	0.19297%
Ozark Volunteer Police	2,994	0.05732%
Pangburn Volunteer Fire	24,408	0.46727%
Pangburn Volunteer Police	666	0.01275%
Paragould Volunteer Fire	5,760	0.11027%
Paragould Volunteer Police	3,600	0.06892%
Paris Volunteer Fire	11,508	0.22031%
Parkin Volunteer Fire	1,596	0.03055%
Parthenon Volunteer Fire	10,926	0.20917%
Patterson Volunteer Fire	7,902	0.15128%
Patterson Volunteer Police	720	0.01378%
Pea Ridge Volunteer Fire	9,534	0.18252%
Pea Ridge Volunteer Police	2,250	0.04307%
Peel Volunteer Fire & Rescue	9,312	0.17827%
Perla Volunteer Fire	4,950	0.09476%
Perryville Volunteer Fire	7,698	0.14737%
Perryville Volunteer Police	420	0.00804%
Philadelphia Volunteer Fire	7,134	0.13657%
Piggott Volunteer Fire	15,924	0.30485%
Pine Bluff Volunteer Police	5,760	0.11027%
Pine Ridge Volunteer Fire	3,600	0.06892%
Pine Village Volunteer Fire	5,430	0.10395%
Pineville Volunteer Fire	14,538	0.27832%
Piney Point Volunteer Fire	14,340	0.27453%
Plainview Volunteer Fire	11,520	0.22054%
Pleasant Plains Volunteer Fire	13,572	0.25983%
Plumerville Volunteer Fire	10,152	0.19435%
Pocahontas Volunteer Fire	14,514	0.27786%
Pocahontas Volunteer Police	3,720	0.07122%
Ponca Volunteer Fire	6,528	0.12497%
Portland Volunteer Fire	2,928	0.05605%
Portland Volunteer Police	-	0.00000%
Pottsville Volunteer Fire	8,724	0.16701%
Pottsville Volunteer Police	3,540	0.06777%
Prairie Grove Volunteer Fire	10,434	0.19975%
Prairie Grove Volunteer Police	4,338	0.08305%
Prescott Volunteer Fire	5,040	0.09649%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2024

(Continued)

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Pulaski Co Volunteer Fire	\$ 2,160	0.04135%
Pyatt Rural Fire & Def Assoc	6,456	0.12360%
Quail Creek Volunteer Fire	2,520	0.04824%
Quitman Volunteer Fire	9,414	0.18022%
Ravenden Volunteer Fire	8,784	0.16816%
Rector Volunteer Fire	15,126	0.28958%
Rector Volunteer Police	720	0.01378%
Redfield Volunteer Fire	18,102	0.34655%
Redfield Volunteer Police	1,422	0.02722%
Richwood Volunteer Fire	3,600	0.06892%
Rison Volunteer Fire	14,724	0.28188%
Riverdale Volunteer Fire	2,838	0.05433%
Rockport Volunteer Fire	4,842	0.09270%
Rockport Volunteer Police	720	0.01378%
Rocky Branch Volunteer Fire	11,484	0.21985%
Rondo Volunteer Fire	720	0.01378%
Rose Bud Volunteer Fire	12,240	0.23433%
Ross Van Ness – Wellford Volunteer Fire	12,240	0.23433%
Round Mountain Volunteer Fire	13,662	0.26155%
Ruddell Hill Volunteer Fire	4,320	0.08270%
Rudd's Crossing Volunteer Fire	5,370	0.10280%
Runyan Acres Volunteer Fire Department Fire	9,450	0.18091%
Russell Volunteer Fire	9,360	0.17919%
Salem Volunteer Fire	7,860	0.15047%
Salem-Saline County Volunteer	20,838	0.39893%
Saratoga Volunteer Fire	1,440	0.02757%
Sardis Fire Protection District	11,670	0.22341%
Scotland Area Fire & Emergency	16,530	0.31645%
Scott Volunteer Fire	6,342	0.12141%
Scranton Rural Volunteer Fire	11,466	0.21951%
SE Jefferson Co Volunteer Fire	6,342	0.12141%
Searcy Volunteer Fire	1,440	0.02757%
Searcy Volunteer Police	6,522	0.12486%
Sedgwick Fire Improvement Dist	3,600	0.06892%
Shady Grove Fire & Rescue	5,040	0.09649%
Shannon Hills Volunteer Fire	8,646	0.16552%
Shannon Hills Volunteer Police	2,880	0.05514%
Shaw Volunteer Fire Protection	5,076	0.09718%
Sheridan Volunteer Fire	14,352	0.27476%
Sherwood Volunteer Police	2,952	0.05651%
Siloam Springs Volunteer Fire	3,486	0.06674%
Siloam Springs Volunteer Police	2,100	0.04020%
Sixth District Volunteer Fire	13,104	0.25087%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2024

(Continued)

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Smackover Volunteer Fire	\$ 12,876	0.24650%
Smackover Volunteer Police	-	0.00000%
Smyrna Volunteer Fire	3,642	0.06972%
Snowball Volunteer Fire	9,360	0.17919%
South Carroll Co Fire Assoc	10,200	0.19527%
South Greene County Volunteer Fire	9,396	0.17988%
South Mountain Volunteer Fire	2,856	0.05468%
Southbend Volunteer Fire	12,090	0.23145%
Southridge Volunteer Fire	9,360	0.17919%
Southside Volunteer Fire	17,460	0.33426%
Sparkman Volunteer Fire	7,332	0.14037%
Sparkman Volunteer Police	-	0.00000%
St. Francis Volunteer Fire	10,764	0.20607%
Stamps Volunteer Fire	12,960	0.24811%
Star City Volunteer Fire	14,340	0.27453%
Star City Volunteer Police	1,440	0.02757%
Stephens Volunteer Fire	7,200	0.13784%
Strawberry Volunteer Fire	8,760	0.16770%
Strickler Volunteer Fire	7,134	0.13657%
Strong Volunteer Fire	10,080	0.19297%
Strong Volunteer Police	-	0.00000%
Stuttgart Police	5,040	0.09649%
Stuttgart Volunteer Fire	2,160	0.04135%
Sulphur Rock Area Volunteer Fire	7,194	0.13772%
Sulphur Springs Volunteer Fire	3,588	0.06869%
Sulphur Springs Volunteer Police	2,160	0.04135%
Summit Volunteer Fire	13,056	0.24995%
Sunnyland Rural Volunteer Fire	6,450	0.12348%
Sunset Rural Volunteer Fire	6,480	0.12405%
Swifton Volunteer Fire	11,520	0.22054%
Swifton Volunteer Police	18	0.00034%
Taylor Volunteer Fire	6,414	0.12279%
Texarkana Volunteer Police	-	0.00000%
Thornton Volunteer Fire	9,426	0.18045%
Tillar Volunteer Fire	9,318	0.17839%
Timbo Volunteer Fire	13,644	0.26120%
Tinsman Volunteer Fire	5,040	0.09649%
Tontitown Area Volunteer Fire	9,372	0.17942%
Tontitown Volunteer Fire	12,234	0.23421%
Tontitown Volunteer Police	7,902	0.15128%
Town of Concord Police	2,880	0.05514%
Town of Sherrill VFD	5,730	0.10970%
Town of St. Charles Volunteer Fire	7,200	0.13784%

Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2024

(Continued)

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Tracy Area Volunteer Fire	\$ 5,880	0.11257%
Trumann Volunteer Fire	7,248	0.13876%
Trumann Volunteer Police	2,880	0.05514%
Tuckerman Volunteer Fire	11,616	0.22238%
Tuckerman Volunteer Police	-	0.00000%
Tull Fire & Rescue	9,336	0.17873%
Tumbling Shoals Ida VFD	1,320	0.02527%
Turrell Volunteer Fire	2,160	0.04135%
Turtle Creek Volunteer Fire	15,120	0.28946%
Tyronza Volunteer Fire	11,646	0.22295%
Tyronza Volunteer Police	1,476	0.02826%
Umpire Volunteer Fire	4,542	0.08695%
Upper White Oak Lake VFD Fire	4,410	0.08443%
Valley Springs Volunteer Fire	7,836	0.15001%
Van Buren Volunteer Police	5,004	0.09580%
Vandervoort Rural Volunteer Fire	7,920	0.15162%
Velvet Ridge Fire Protection District	12,252	0.23455%
Vilonia Volunteer Fire	16,518	0.31622%
Vilonia Volunteer Police	720	0.01378%
Viola Volunteer Fire	6,558	0.12555%
Wabbaseka Volunteer Fire	2,880	0.05514%
Waldo Volunteer Fire	2,880	0.05514%
Waldo Volunteer Police	798	0.01528%
Waldron Volunteer Fire	12,996	0.24880%
Walnut Ridge Volunteer Fire	10,002	0.19148%
Walnut Ridge Volunteer Police	1,440	0.02757%
Ward Volunteer Fire	13,326	0.25512%
Ward Volunteer Police	720	0.01378%
Warren Volunteer Fire	22,950	0.43936%
Washington Volunteer Fire	10,530	0.20159%
Water Valley Volunteer Fire	7,920	0.15162%
Watson Chapel Volunteer Fire	8,592	0.16449%
Wedington Volunteer Fire	19,428	0.37193%
Weiner Volunteer Fire	8,502	0.16276%
Weiner Volunteer Police	1,446	0.02768%
Wescon Volunteer Fire	13,710	0.26247%
Wesley Volunteer Fire	2,904	0.05559%
West Fork Volunteer Fire	16,710	0.31990%
West Fork Volunteer Police	5,742	0.10993%
West Memphis Volunteer Police	7,830	0.14990%
West Point Volunteer Fire	5,040	0.09649%
West Pulaski Volunteer Fire	34,542	0.66128%
Western Greene Co Fire	15,954	0.30543%

**Arkansas Local Police and Fire Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations – Volunteer
December 31, 2024**

(Continued)

Employer	Actuarially Determined Employer Contributions	Employer Allocation Percentage
Western Grove Volunteer Fire	\$ 12,924	0.24742%
Wheatley Volunteer Fire	5,760	0.11027%
Wheeler Volunteer Fire	13,368	0.25592%
White Bluff-Rye Hill Volunteer Fire	9,618	0.18413%
White Hall Volunteer Fire	11,562	0.22135%
White Hall Volunteer Police	3,600	0.06892%
Whitehouse Volunteer Fire	11,406	0.21836%
Wickes RVFD #2	6,480	0.12405%
Williams Junction Volunteer Fire	5,760	0.11027%
Wilmar Volunteer Fire	6,420	0.12291%
Wilmot Volunteer Fire	3,942	0.07547%
Wilmot Volunteer Police	-	0.00000%
Wilson Police	204	0.00391%
Wilson Volunteer Fire	6,510	0.12463%
Wilton Volunteer Fire	5,124	0.09809%
Winchester Volunteer Fire	5,040	0.09649%
Woodlawn Volunteer Fire	9,936	0.19022%
Wright-Pastoria Volunteer Fire	-	0.00000%
Wynne Volunteer Fire	7,896	0.15116%
Wynne Volunteer Police	2,196	0.04204%
Y-City Volunteer Fire	7,122	0.13635%
Yellville Volunteer Fire	8,640	0.16541%
Zinc Volunteer Fire	6,048	0.11578%
	<u>\$ 5,223,512</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, 2024

Employer	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of 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		
70 West Fire Protection District Fire	\$ 170,593	\$ 22,969	-	-	\$ -	\$ 4,008	\$ 26,977	\$ -	\$ 18,137	\$ 2,165	\$ 5,721	\$ 26,023	\$ 27,052	\$ 26,288	\$ -	\$ 53,340
Alexander Fire	-	-	-	-	-	12,872	12,872	-	-	-	546,976	546,976	-	(277,419)	-	(277,419)
Alexander Police	-	-	-	-	-	13,088	13,088	-	-	-	589,588	589,588	-	(250,504)	-	(250,504)
Alzheimer Police	98,408	13,250	-	-	-	6,522	19,772	-	10,463	1,249	4,557	16,269	15,605	(1,274)	-	14,331
Altus Police	68,934	9,281	-	-	-	4,013	13,294	-	7,329	875	3,141	11,345	10,931	(7,027)	-	3,904
Amity Police	89,048	11,990	-	-	-	-	11,990	-	9,468	1,130	7,721	18,319	14,121	(5,774)	-	8,347
Arkadelphia Fire	1,079,332	145,323	-	-	-	4,113	149,436	-	114,754	13,699	26,273	154,726	171,158	3,606	-	174,764
Ash Flat Fire	393,035	52,919	-	-	-	27,333	80,252	-	41,787	4,989	2,688	49,464	62,327	4,593	-	66,920
Ash Flat Police	370,610	49,900	-	-	-	3,536	53,436	-	39,403	4,704	10,819	54,926	58,770	12,481	-	71,251
Ashdown Fire	73,159	9,850	-	-	-	6,107	15,957	-	7,778	929	2,819	11,526	11,601	18,827	-	30,428
Ashdown Police	1,002,802	135,019	-	-	-	1,569	136,588	-	106,618	12,728	55,752	175,098	159,022	(28,955)	-	130,067
Atkins Police	699,362	94,163	-	-	-	-	94,163	-	74,356	8,877	53,583	136,816	110,903	(38,422)	-	72,481
Augusta Police	532,859	71,745	-	-	-	27,148	98,893	-	56,654	6,763	34,216	97,633	84,500	(16,377)	-	68,123
Austin Police	323,902	43,611	-	-	-	19,197	62,808	-	34,437	4,111	29,762	68,310	51,364	9,991	-	61,355
Bald Knob Fire	48,351	6,510	-	-	-	32,089	38,599	-	5,141	614	-	5,755	7,667	14,638	-	22,305
Bald Knob Police	701,510	94,453	-	-	-	21,224	115,677	-	74,584	8,904	6,854	90,342	111,244	18,326	-	129,570
Barling Fire	727,264	97,920	-	-	-	111,737	209,657	-	77,323	9,231	-	86,554	115,328	58,960	-	174,288
Barling Police	1,077,895	145,130	-	-	-	52,596	197,726	-	114,602	13,681	3,949	132,232	170,930	36,047	-	206,977
Batesville Fire	1,076,885	144,994	-	-	-	9,610	154,604	-	114,494	13,668	54,532	182,694	170,770	(66,248)	-	104,522
Batesville Police	1,878,610	252,939	-	-	-	-	252,939	-	199,734	23,844	55,789	279,367	297,906	(35,481)	-	262,425
Bauxite Police	308,368	41,519	-	-	-	82,576	124,095	-	32,786	3,914	-	36,700	48,900	56,452	-	105,352
Bay Police	408,334	54,979	-	-	-	14,738	69,717	-	43,414	5,183	25,966	74,563	64,753	3,356	-	68,109
Beaver Lake Fire	116,993	15,752	-	-	-	54,536	70,288	-	12,439	1,485	426,100	440,024	18,552	(105,243)	-	(86,691)
Beebe Fire	556,786	74,967	-	-	-	153,217	228,184	-	59,197	7,067	-	66,264	88,294	132,325	-	220,619
Bella Vista Fire	9,250,174	1,245,460	-	-	-	410,872	1,656,332	-	983,477	117,408	31,735	1,132,620	1,466,871	163,666	-	1,630,537
Bella Vista Police	5,964,305	803,044	-	-	-	266,362	1,069,406	-	634,124	75,702	7,684	717,510	945,806	111,460	-	1,057,266
Benton Fire	8,921,962	1,201,269	-	-	-	148,189	1,349,458	-	948,582	113,242	69,765	1,131,589	1,414,824	104,527	-	1,519,351
Benton Police	8,918,420	1,200,792	-	-	-	253,146	1,453,938	-	948,205	113,198	5,731	1,067,134	1,414,263	116,889	-	1,531,152
Bentonville Fire	16,104,014	2,168,273	-	-	-	832,864	3,001,137	-	1,712,177	204,401	223,964	2,140,542	2,553,738	314,851	-	2,868,589
Bentonville Police	14,450,343	1,945,620	-	-	-	1,180,963	3,126,583	-	1,536,358	183,412	-	1,719,770	2,291,502	895,341	-	3,186,843
Berryville Police	1,428,134	192,287	-	-	-	3,263	195,550	-	151,839	18,127	84,960	254,926	226,470	(35,352)	-	191,118
Bethel Heights Police	-	-	-	-	-	-	-	-	-	-	-	-	-	(49,794)	-	(49,794)
Black Rock Police	77,476	10,432	-	-	-	11,717	22,149	-	8,237	983	1,926	11,146	12,286	2,980	-	15,266
Blytheville Fire	2,766,780	372,524	-	-	-	136,648	509,172	-	294,164	35,117	24,967	354,248	438,750	718	-	439,468
Blytheville Police	2,923,339	393,604	-	-	-	-	393,604	-	310,809	37,105	223,241	571,155	463,576	(91,175)	-	372,401
Bono Police	424,252	57,122	-	-	-	19,136	76,258	-	45,106	5,385	1,190	51,681	67,277	4,798	-	72,075
Booneville Police	657,157	88,481	-	-	-	436,120	524,601	-	69,869	8,341	-	78,210	104,210	198,951	-	303,161
Bradford Police	172,918	23,282	-	-	-	750	24,032	-	18,385	2,195	23,309	43,889	27,421	(9,981)	-	17,440
Bradley Police	26,764	3,604	-	-	-	-	3,604	-	2,846	340	15,870	19,056	4,244	(10,888)	-	(6,644)
Brinkley Fire	69,197	9,317	-	-	-	-	9,317	-	7,357	878	8,674	16,909	10,973	(6,331)	-	4,642
Brinkley Police	661,453	89,059	-	-	-	55,522	144,581	-	70,326	8,396	461	79,183	104,892	30,199	-	135,091
Brookland Police	982,737	132,317	-	-	-	84,800	217,117	-	104,484	12,473	-	116,957	155,840	99,251	-	255,091
Bryant Fire	5,411,189	728,572	-	-	-	72,477	801,049	-	575,317	68,682	85,649	729,648	858,094	(12,226)	-	845,868
Bryant Police	5,447,086	733,405	-	-	-	91,316	824,721	-	579,133	69,137	-	648,270	863,786	118,255	-	982,041
Buford Fire	77,448	10,428	-	-	-	-	10,428	-	8,234	983	8,594	17,811	12,281	(6,686)	-	5,595
Bull Shoals Fire	119,952	16,151	-	-	-	27,914	44,065	-	12,753	1,522	3,907	18,182	19,022	10,189	-	29,211
Bull Shoals Police	336,135	45,258	-	-	-	36,983	82,241	-	35,738	4,266	4,522	44,526	53,304	17,806	-	71,110
Cabot Fire	4,834,211	650,887	-	-	-	135,899	786,786	-	513,973	61,358	8,286	583,617	766,598	40,615	-	807,213
Cabot Police	5,076,028	683,445	-	-	-	111,169	794,614	-	539,683	64,428	134,061	738,172	804,945	(52,791)	-	752,154
Caddo Valley Fire	-	46,345	-	-	-	6,240	-	-	4,927	588	5,649	11,164	7,349	(4,216)	-	3,133
Caddo Valley Police	285,715	38,469	-	-	-	14,585	53,054	-	30,377	3,626	9,206	43,209	45,308	(1,336)	-	43,972
Calion Police	-	-	-	-	-	4,570	4,570	-	-	-	8,447	8,447	-	(137)	-	(137)
Camden Fire	2,663,371	358,601	-	-	-	5,127	363,728	-	283,169	33,805	91,528	408,502	422,351	(46,680)	-	375,671
Camden Police	1,816,646	244,596	-	-	-	46,048	290,644	-	193,146	23,058	-	216,204	288,080	31,181	-	319,261
Cammack Village Police	296,547	39,928	-	-	-	14,389	54,317	-	31,529	3,764	30,837	66,130	47,026	14,251	-	61,277
Caraway Police	205,721	27,699	-	-	-	939	28,638	-	21,872	2,611	12,912	37,395	32,623	(2,126)	-	30,497
Carlisle Police	268,126	36,101	-	-	-	631	36,732	-	28,507	3,403	72,469	104,379	42,519	(36,187)	-	6,332
Cave City Fire	-	52,775	-	-	-	-	7,106	-	5,611	670	4,099	10,380	8,369	(1,942)	-	6,427
Cave City Police	366,292	49,318	-	-	-	4,121	53,439	-	38,944	4,649	42,337	85,930	58,086	(9,877)	-	48,209
Cave Springs Fire	679,134	91,440	-	-	-	328,533	419,973	-	72,205	8,620	-	80,825	107,696	201,266	-	308,962
Cave Springs Police	1,399,051	188,371	-	-	-	73,747	262,118	-	148,747	17,758	29,131	195,636	221,858	80,175	-	302,033

See Notes to the Schedules of Employer Allocations and Schedules of Pension Amounts by Employer

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, 2024

(Continued)

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 Proportion Share of Contributions			
													Between Employer Contributions and Proportion Share of Contributions	Total Employer Pension Expense		
Centerton Fire	\$ 5,030,900	\$ 677,369	\$ -	\$ -	\$ -	\$ 1,541,387	\$ -	\$ 534,885	\$ 63,855	\$ -	\$ 598,740	\$ 797,789	\$ 675,896	\$ 1,473,685		
Centerton Police	3,430,060	461,829	-	-	-	376,067	-	364,684	43,536	-	408,220	543,931	277,678	821,609		
Central City Police	60,143	8,098	-	-	-	18,211	-	6,394	763	-	7,157	9,537	17,051	26,588		
Cherokee Village Fire	690,009	92,904	-	-	-	13,667	-	73,362	8,758	58,272	140,392	109,420	(122,942)	(13,522)		
Cherokee Village Police	530,171	71,383	-	-	-	12,032	-	56,368	6,729	17,789	80,886	84,073	(21,166)	62,907		
Cherry Valley Police	71,715	9,656	-	-	-	-	-	7,625	910	3,607	12,142	11,372	(3,483)	7,889		
Clarendon Police	275,182	37,051	-	-	-	18,228	-	29,257	3,493	47,053	79,803	43,638	(4,865)	38,773		
Clarksville Police	1,884,954	253,794	-	-	-	66,432	-	200,408	23,925	-	224,333	298,912	38,204	337,116		
Clinton Fire	67,433	9,079	-	-	-	1,319	-	7,170	856	1,012	9,038	10,693	734	11,427		
Clinton Police	504,822	67,970	-	-	-	-	-	53,673	6,407	34,372	94,452	80,053	(16,398)	63,655		
Coal Hill Police	119,895	16,143	-	-	-	25,422	-	12,747	1,522	-	14,269	19,013	20,738	39,751		
Concord Police	-	-	-	-	-	-	-	-	-	202	202	-	(4,211)	(4,211)		
Conway Co. Fire	46,380	6,245	-	-	-	30,780	-	4,931	589	-	5,520	7,355	14,041	21,396		
Conway Fire	12,461,220	1,677,800	-	-	-	-	-	1,324,875	158,165	448,529	1,931,569	1,976,072	(356,134)	1,619,938		
Conway Police	16,542,256	2,227,278	-	-	-	627,887	-	1,758,770	209,963	180,103	2,148,836	2,623,233	463,500	3,086,733		
Corning Police	404,821	54,506	-	-	-	-	-	43,400	5,138	36,420	84,598	64,196	(17,753)	46,443		
Cotter Police	113,785	15,320	-	-	-	475	-	12,098	1,444	-	65,934	79,476	(27,200)	(9,156)		
Cotton Plant Fire	-	-	-	-	-	-	-	-	-	28,171	28,171	-	(10,219)	(10,219)		
Cotton Plant Police	58,550	7,883	-	-	-	-	-	6,225	743	7,875	14,843	9,285	(1,750)	7,535		
Crossett Fire	1,973,305	265,689	-	-	-	265,689	-	209,802	25,046	101,722	336,570	312,922	(83,277)	229,645		
Crossett Police	1,219,006	164,129	-	-	-	18,849	-	129,605	15,472	19,678	164,755	193,307	(55,404)	137,903		
Danville Police	512,674	69,027	-	-	-	238,780	-	54,507	6,507	-	61,014	81,299	151,606	232,905		
Dardanelle Police	1,271,119	171,146	-	-	-	10,159	-	135,145	16,134	33,195	184,474	201,571	52,196	253,767		
De Queen Fire	440,703	59,337	-	-	-	21,082	-	46,855	5,594	4,361	56,810	69,886	38,936	108,822		
De Queen Police	1,496,741	201,524	-	-	-	1,691	-	159,133	18,997	14,843	192,973	237,350	(5,899)	231,451		
Decatur Police	935,830	126,002	-	-	-	70,929	-	99,497	11,878	-	111,375	148,402	78,814	227,216		
Dermott Police	300,061	40,401	-	-	-	16,850	-	31,902	3,809	36,939	72,650	47,583	(20,524)	27,059		
Des Arc Police	598,273	80,552	-	-	-	8,597	-	63,608	7,594	-	71,202	94,873	4,216	99,089		
DeVall's Bluff Police	69,446	9,350	-	-	-	10,624	-	7,384	881	1,478	9,743	11,013	18,445	29,458		
Dewitt Police	667,150	89,826	-	-	-	89,826	-	70,931	8,468	18,022	97,421	105,795	(11,139)	94,656		
Diamond City Police	58,984	7,942	-	-	-	9,214	-	6,271	749	44,956	51,976	9,354	9,677	19,031		
Diaz Police	94,717	12,753	-	-	-	573	-	10,070	1,202	25,023	36,295	15,020	(19,170)	(4,150)		
Dierks Police	311,789	41,980	-	-	-	2,893	-	33,149	3,957	18,001	55,107	49,443	(1,469)	47,974		
Dover Police	463,427	62,397	-	-	-	1,334	-	49,272	5,882	35,269	90,423	73,489	(12,716)	60,773		
Earle Police	194,931	26,246	-	-	-	36,084	-	20,725	2,474	8,724	31,923	30,912	44,920	75,832		
East Camden Police	-	-	-	-	-	-	-	-	-	24,833	24,833	-	(18,034)	(18,034)		
El Dorado Fire	4,676,791	629,691	-	-	-	71,407	-	497,236	59,360	40,096	596,692	741,635	66,955	808,590		
El Dorado Police	4,796,160	645,763	-	-	-	546,407	-	509,927	60,876	-	570,803	760,564	371,642	1,132,206		
Elkins Fire	225,209	30,323	-	-	-	42,562	-	23,944	2,858	241	27,043	35,713	20,859	56,572		
Elkins Police	1,428,839	192,381	-	-	-	268,951	-	151,914	18,136	-	170,050	226,582	143,699	370,281		
Elm Springs Police	637,967	85,897	-	-	-	42,083	-	67,829	8,097	296	76,222	101,167	31,216	132,383		
Eureka Springs Fire	1,327,372	178,720	-	-	-	44,822	-	141,126	16,848	-	157,974	210,492	35,686	246,178		
Eureka Springs Police	1,316,675	177,279	-	-	-	14,568	-	139,989	16,712	90,057	246,758	208,795	(2,115)	206,680		
Evening Shade Police	-	-	-	-	-	-	-	-	-	17,702	17,702	-	(9,440)	(9,440)		
Fairfield Bay Police	464,252	62,508	-	-	-	62,508	-	49,359	5,893	39,918	95,170	73,620	(27,215)	46,405		
Farmington Fire	1,323,048	178,137	-	-	-	99,342	-	140,666	16,793	-	157,459	209,806	133,071	342,877		
Farmington Police	2,132,084	287,068	-	-	-	63,728	-	226,683	27,062	-	253,745	338,101	64,179	402,280		
Fayetteville Fire	22,096,299	2,975,084	-	-	-	738,852	-	3,713,936	280,458	667,492	3,297,225	3,503,980	94,938	3,598,918		
Fayetteville Police	25,238,212	3,398,117	-	-	-	1,571,595	-	2,683,323	320,337	-	3,003,660	4,002,218	1,288,167	5,290,385		
Flippin Fire	309,421	41,661	-	-	-	76,124	-	32,898	3,927	-	36,825	49,067	48,518	97,585		
Flippin Police	766,860	103,251	-	-	-	124,382	-	81,532	9,733	3,313	94,578	121,607	57,140	178,747		
Forrest City Fire	1,785,536	240,408	-	-	-	9,196	-	189,838	22,663	302,064	514,565	283,146	(159,820)	123,326		
Forrest City Police	2,713,749	365,384	-	-	-	21,159	-	288,525	34,444	11,457	334,426	430,340	7,481	437,821		
Fort Smith Fire	18,687,271	2,516,087	-	-	-	-	-	1,986,828	237,189	1,474,446	3,698,463	2,963,384	(966,885)	1,996,499		
Fort Smith Police	17,956,052	2,417,634	-	-	-	1,576,802	-	1,909,085	227,908	-	2,136,993	2,847,429	1,138,685	3,986,114		
Friendship Police	-	16,558	-	-	-	-	-	-	210	2,020	3,990	2,626	(1,322)	1,304		
Gassville Fire	88,316	11,891	-	-	-	157	-	9,390	1,121	3,866	14,377	14,005	(1,786)	12,219		
Gassville Police	308,226	41,500	-	-	-	8,077	-	32,771	3,912	55,106	91,789	48,878	(13,301)	35,577		
Gentry Fire	220,159	29,643	-	-	-	91,551	-	23,407	2,794	175	26,376	34,912	52,115	87,027		
Gentry Police	1,162,519	156,524	-	-	-	52,289	-	123,599	14,755	-	138,354	184,350	72,413	256,763		

See Notes to the Schedules of Employer Allocations and Schedules of Pension Amounts by Employer

**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, 2024**

(Continued)

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		
Gillett Police	\$ 56,331	\$ 7,584	\$ -	\$ -	\$ 13,969	\$ 21,553	\$ -	\$ 5,989	\$ 715	\$ 32,552	\$ 39,256	\$ 8,933	\$ (7,370)	\$ 1,563		
Glenwood Police	217,976	29,349	-	-	16,331	45,680	-	23,175	2,767	45,416	71,358	34,566	(17,461)	17,105		
Goshen Police	612,825	82,512	-	-	47,301	129,813	-	65,155	7,778	-	72,933	97,180	45,255	142,435		
Gosnell Police	490,874	66,092	-	-	43,715	109,807	-	52,190	6,230	33,605	92,025	77,842	2,010	79,852		
Gravel Ridge Fire Protection Dist.	270,957	36,482	-	-	25,833	62,315	-	28,808	3,439	1,326	33,573	42,968	12,038	55,006		
Gravette Fire	539,033	72,576	-	-	45,575	118,151	-	57,310	6,842	41,373	105,525	85,479	(12,359)	73,120		
Gravette Police	1,014,544	136,600	-	-	-	136,600	-	107,866	12,877	48,315	169,058	160,884	(39,359)	121,525		
Green Forest Police	1,137,419	153,144	-	-	27,019	180,163	-	120,930	14,437	31,145	166,512	180,369	(28,831)	151,538		
Greenbrier Fire	254,939	34,325	-	-	137,826	172,151	-	27,105	3,236	-	30,341	40,428	76,067	116,495		
Greenbrier Police	1,065,996	143,528	-	-	146,056	289,584	-	113,337	13,530	-	126,867	169,043	284,028	453,071		
Greenland Police	423,512	57,022	-	-	54,322	111,344	-	45,028	5,375	20,151	70,554	67,160	1,631	68,791		
Greenwood Fire	146,915	19,781	-	-	315	20,096	-	15,620	1,865	5,901	23,386	23,386	(1,170)	22,127		
Greenwood Police	1,996,627	268,829	-	-	6,097	274,926	-	212,281	25,342	130,925	368,548	316,621	(48,929)	267,692		
Greers Ferry Police	249,762	33,628	-	-	-	33,628	-	26,555	3,170	27,580	57,305	39,607	(26,910)	12,697		
Hackett Police	150,564	20,272	-	-	11,733	32,005	-	16,008	1,911	326	18,245	23,876	22,101	45,977		
Hampton Police	196,987	26,523	-	-	878	27,401	-	20,944	2,500	23,904	47,348	31,238	(5,796)	25,442		
Hardy Fire	67,007	9,022	-	-	34,754	43,776	-	7,124	850	-	7,974	10,626	19,941	30,567		
Hardy Police	285,765	38,476	-	-	2,459	40,935	-	30,382	3,627	4,398	38,407	45,316	(1,758)	43,558		
Harrisburg Police	516,287	69,514	-	-	14,696	84,210	-	54,892	6,553	1,734	63,179	81,872	23,792	105,664		
Harrison Fire	3,034,002	408,503	-	-	-	408,503	-	322,575	38,509	196,536	557,620	481,125	(131,383)	349,742		
Harrison Police	3,644,708	490,730	-	-	127,618	618,348	-	387,505	46,261	99,487	533,253	577,969	22,295	600,264		
Hartford Police	63,209	8,511	-	-	115	8,626	-	6,720	802	6,764	14,286	10,023	(3,509)	6,514		
Haskell Fire	47,412	6,384	-	-	5,563	11,947	-	5,041	602	596	6,239	7,518	2,197	9,715		
Haskell Police	401,314	54,034	-	-	15,607	69,641	-	42,668	5,094	48,486	96,248	63,639	(53,342)	10,297		
Heber Springs Fire	515,383	69,389	-	-	16,365	85,754	-	54,793	6,541	10,840	72,174	81,725	32,105	113,830		
Heber Springs Police	1,394,322	187,734	-	-	9,144	196,878	-	148,244	17,697	44,525	210,467	221,108	(6,525)	214,583		
Hector Police	81,011	10,907	-	-	10,644	21,551	-	8,613	1,028	1,587	11,228	12,847	4,375	17,222		
Helena-West Helena Fire	2,040,518	274,739	-	-	81,318	356,057	-	216,948	25,899	114,162	357,009	323,581	(27,104)	296,477		
Helena-West Helena Police	1,191,638	160,444	-	-	9,197	169,641	-	126,695	15,125	318,013	459,833	188,967	(142,484)	46,483		
Hermitage Police	109,568	14,752	-	-	3,772	18,524	-	11,649	1,391	5,807	18,847	17,375	967	18,342		
Highfill Police	523,008	70,419	-	-	62,803	133,222	-	55,606	6,638	-	62,244	82,937	41,347	124,284		
Highland Fire	54,332	7,315	-	-	10,969	18,284	-	5,777	690	1,950	8,417	8,616	1,771	10,387		
Highland Police	243,801	32,826	-	-	3,705	36,531	-	25,921	3,094	24,318	53,333	38,661	(2,393)	36,268		
Holiday Island Fire	277,024	37,299	-	-	22,785	60,084	-	29,453	3,516	67,802	100,771	43,930	722	44,652		
Holly Grove Police	51,167	6,889	-	-	23,963	30,852	-	5,440	649	15,372	21,461	8,114	(6,319)	1,795		
Hope Fire	1,327,379	178,721	-	-	28,410	207,131	-	141,127	16,848	34,569	192,544	210,493	(21,088)	189,405		
Hot Springs Fire	11,122,013	1,497,487	-	-	266,019	1,763,506	-	1,182,491	141,167	326,898	1,650,556	1,763,703	(21,477)	1,742,226		
Hot Springs Police	15,715,752	2,115,996	-	-	446,061	2,562,057	-	1,670,896	199,473	-	1,870,369	2,492,168	473,294	2,965,462		
Hot Springs Village Fire	2,152,724	289,847	-	-	2,121	291,968	-	228,877	27,324	189,882	446,083	341,374	(97,694)	243,680		
Hot Springs Village Police	2,036,322	274,174	-	-	46,391	320,565	-	216,501	25,846	6,523	248,870	322,915	30,522	353,437		
Hoxie Fire	-	-	-	-	-	-	-	-	-	3,692	3,692	-	(12,069)	(12,069)		
Hoxie Police	337,167	45,397	-	-	58,503	103,900	-	35,848	4,280	15,973	56,101	53,467	(176)	53,291		
Hughes Police	92,974	12,518	-	-	493	13,011	-	9,885	1,180	32,619	43,684	14,744	(24,698)	(9,954)		
Humphrey Police	8,827	1,188	-	-	-	1,188	-	938	112	21,281	22,331	1,400	(17,125)	(15,725)		
Huntington Police	-	-	-	-	-	-	-	-	-	6,485	6,485	-	(12,557)	(12,557)		
Huntsville Fire	165,920	22,340	-	-	31,985	54,325	-	17,641	2,106	-	19,747	26,311	45,200	71,511		
Huntsville Police	977,993	131,679	-	-	68,507	200,186	-	103,980	12,413	-	116,393	155,088	56,072	211,160		
Huttig Police	51,210	6,895	-	-	-	6,895	-	5,445	650	5,760	11,855	8,121	(4,609)	3,512		
Jacksonville Fire	7,357,311	990,601	-	-	-	990,601	-	782,228	93,383	178,384	1,053,995	1,166,705	(209,662)	957,043		
Jacksonville Police	5,563,595	749,092	-	-	170,380	919,472	-	591,521	70,616	882,262	291,305	882,262	(271,821)	610,441		
Jasper Police	136,759	18,413	-	-	2,019	20,432	-	14,540	1,736	-	16,276	21,687	1,721	23,408		
Johnson Fire	703,772	94,757	-	-	77,132	171,889	-	74,825	8,933	-	83,758	111,603	101,933	213,536		
Johnson Police	962,929	129,650	-	-	83,748	213,398	-	102,378	12,222	47,246	161,846	152,699	(27,988)	124,711		
Jonesboro Fire	14,596,704	1,965,326	-	-	122,513	2,087,839	-	1,551,919	185,269	300,377	2,037,565	2,314,712	(275,074)	2,039,638		
Jonesboro Police	19,070,761	2,567,721	-	-	637,324	3,205,045	-	2,027,601	242,057	-	2,269,658	3,024,197	256,051	3,280,248		
Judsonia Police	356,264	47,968	-	-	11,073	59,041	-	37,878	4,522	54,293	96,693	56,495	10,210	66,705		
Junction City Police	-	-	-	-	-	-	-	-	-	11,721	11,721	-	(20,016)	(20,016)		
Kensett Police	303,994	40,930	-	-	37,119	78,049	-	32,321	3,858	37,620	73,799	48,207	425	48,632		
Kibler Police	136,431	18,369	-	-	7,368	25,737	-	14,505	1,732	6,252	22,489	21,635	(4,018)	17,617		
Lake City Police	302,415	40,718	-	-	-	40,718	-	32,153	3,838	43,229	79,220	47,956	(29,953)	18,003		

See Notes to the Schedules of Employer Allocations and Schedules of Pension Amounts by Employer

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, 2024

(Continued)

Employer	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of 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 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
Lake Hamilton Fire Protection District	\$ 36,274	\$ 4,884	\$ -	\$ -	\$ -	\$ 4,884	\$ -	\$ 3,857	\$ 460	\$ 1,919	\$ 6,236	\$ (1,104)	\$ 4,648
Lake Village Police	635,179	85,522	-	-	64,564	150,086	-	67,532	8,062	77,094	152,688	100,725	87,134
Lakeview Police	137,029	18,450	-	-	516	18,966	-	14,569	1,739	6,635	22,943	21,730	16,886
Lamar Police	269,655	36,307	-	-	15,632	51,939	-	28,670	3,423	5,990	38,083	42,761	57,521
Lavaca Police	313,703	42,237	-	-	37,324	79,561	-	33,353	3,982	4,865	42,200	49,746	64,179
Leachville Police	342,473	46,111	-	-	2,098	48,209	-	36,412	4,347	34,400	75,159	54,309	42,554
Lepanto Police	83,771	11,279	-	-	-	11,279	-	8,906	1,063	26,405	36,374	13,284	(8,178)
Lewisville Police	258,922	34,862	-	-	31,016	65,878	-	27,529	3,286	-	30,815	41,059	67,782
Lincoln Fire	80,264	10,807	-	-	4,703	15,510	-	8,534	1,019	40,062	49,615	12,728	6,035
Lincoln Police	878,611	118,298	-	-	16,973	135,271	-	93,414	11,152	43,031	147,597	139,328	179,914
Little Flock Police	617,071	83,084	-	-	706	83,790	-	65,607	7,832	62,996	136,435	97,854	63,413
Little Rock Fire	64,084,018	8,628,384	-	-	-	8,628,384	-	6,813,404	813,390	3,446,482	11,073,276	10,162,296	7,267,051
Little Rock Police	79,349,699	10,683,778	-	-	-	10,683,778	-	8,436,445	1,007,163	1,689,620	11,133,228	12,583,094	10,720,375
Lonoke Police	875,559	117,887	-	-	-	117,887	-	93,089	11,113	109,996	214,198	138,844	93,059
LOPFI Staff	1,588,265	213,847	-	-	-	213,847	-	168,864	20,159	71,486	260,509	251,863	183,479
Lowell Fire	2,925,608	393,909	-	-	4,936	398,845	-	311,050	37,133	323,731	463,936	(153,594)	331,342
Lowell Police	2,328,836	313,559	-	-	56,523	370,082	-	247,602	29,559	5,207	282,368	369,302	465,106
Luxora Police	68,763	9,258	-	-	-	9,258	-	7,311	873	18,329	26,513	10,904	474
Magnolia Fire	961,656	129,479	-	-	-	129,479	-	102,243	12,206	102,665	217,114	152,497	96,001
Magnolia Police	1,993,832	268,453	-	-	4,279	272,732	-	211,984	25,307	303,476	316,177	(38,664)	277,513
Malvern Fire	1,646,061	221,628	-	-	-	221,628	-	175,009	20,893	88,403	284,305	261,028	190,747
Malvern Police	2,025,888	272,769	-	-	21,684	294,453	-	215,392	25,714	60,984	302,090	321,261	293,014
Manila Fire	2,219	299	-	-	139	438	-	236	28	106	370	352	237
Manila Police	622,647	83,834	-	-	66,507	150,341	-	66,200	7,923	-	74,103	98,738	158,019
Mansfield Police	263,602	35,492	-	-	8,525	44,017	-	28,026	3,346	758	32,130	41,801	48,121
Marianna Fire	146,403	19,712	-	-	553	20,265	-	15,666	1,858	9,991	27,415	23,216	20,729
Marianna Police	534,737	71,998	-	-	7,333	79,331	-	56,853	6,787	167,800	231,440	84,797	(1,758)
Marion Fire	146,688	19,750	-	-	8,277	28,027	-	15,596	1,862	78,945	96,403	23,261	(54,566)
Marion Police	3,433,873	462,343	-	-	356,722	819,065	-	365,089	43,585	-	408,674	544,536	763,603
Marked Tree Police	461,016	62,072	-	-	6,588	68,660	-	49,015	5,851	65,345	120,211	73,107	61,376
Marmaduke Police	391,442	52,704	-	-	36,378	89,082	-	41,618	4,968	24,121	70,707	62,074	73,103
Marshall Police	226,063	30,437	-	-	27,432	57,869	-	24,035	2,869	1,563	28,467	35,849	43,311
Marvell Police	255,473	34,397	-	-	6,515	40,912	-	27,162	3,243	28,296	58,701	40,512	32,225
Maumelle Fire	4,895,066	659,080	-	-	176,673	835,753	-	520,443	62,131	120,941	703,515	776,248	719,643
Maumelle Police	4,300,605	579,041	-	-	235,430	814,471	-	457,240	54,586	157,026	668,852	681,980	734,143
Mayflower Fire	158,309	21,315	-	-	39,272	60,587	-	16,831	2,009	228	19,068	25,104	48,181
Mayflower Police	768,588	103,484	-	-	53,460	156,944	-	81,716	9,755	22,128	113,599	121,881	151,352
McCrory Police	378,704	50,989	-	-	983	51,972	-	40,264	4,807	14,174	59,245	60,054	60,784
McGehee Fire	839,812	113,074	-	-	54,179	167,253	-	89,289	10,659	72,768	172,716	133,175	90,872
McGehee Police	1,016,265	136,832	-	-	164,332	301,164	-	108,049	12,899	5,720	126,668	161,157	213,982
McRae Police	73,742	9,929	-	-	9,332	19,261	-	7,840	936	11,694	22,657	11,694	11,779
Mena Fire	301,540	40,600	-	-	14,872	55,472	-	32,060	3,827	14,474	50,361	47,818	42,817
Mineral Springs Police	205,878	27,720	-	-	4,140	31,860	-	21,889	2,613	14,452	38,954	32,648	37,791
Monette Police	357,743	48,167	-	-	20,887	69,054	-	38,035	4,541	67,389	56,730	(10,203)	46,527
Monticello Fire	887,110	119,442	-	-	2,244	121,686	-	94,317	11,260	45,556	151,133	140,676	112,373
Montrose Police	2,134	287	-	-	-	287	-	227	27	259	513	338	(1,582)
Morning Star Fpa	64,019	8,620	-	-	899	9,519	-	6,807	813	2,686	10,306	10,152	12,124
Morrilton	85,008	11,446	-	-	-	11,446	-	9,038	1,079	3,476	13,593	13,480	12,311
Mountain Home Fire	3,113,804	419,248	-	-	7,630	426,878	-	331,059	39,522	88,657	459,238	493,780	460,762
Mountain Home Police	3,646,749	491,005	-	-	79,138	570,143	-	387,722	46,287	18,168	452,177	578,293	673,803
Mountain Pine Police	161,944	21,804	-	-	5,120	26,924	-	17,218	2,055	37,377	56,650	25,681	12,697
Mountain View Police	695,827	93,687	-	-	6,273	99,960	-	73,980	8,832	23,284	106,096	110,343	101,732
Mountainburg Police	68,280	9,193	-	-	839	10,032	-	7,259	867	5,084	13,210	10,828	10,236
Mulberry Police	252,599	34,010	-	-	15,607	49,617	-	26,856	3,206	2,246	32,308	40,057	44,442
Murfreesboro Police	262,770	35,380	-	-	2,546	37,926	-	27,938	3,335	22,957	54,230	41,670	42,162
Nashville Fire	176,183	23,722	-	-	32,030	55,752	-	18,732	2,236	65	21,033	27,939	51,525
Newport Fire	1,747,940	235,346	-	-	4,523	239,869	-	185,841	22,186	78,220	286,247	277,184	234,340
Newport Police	1,709,874	230,220	-	-	23,014	253,234	-	181,794	21,703	41,310	244,807	271,148	295,178
Nob Hill Fire	127,036	17,104	-	-	5,419	22,523	-	13,506	1,612	4,206	19,324	20,145	18,214
North Little Rock Fire	21,034,749	2,832,155	-	-	-	2,832,155	-	2,236,412	266,985	1,126,984	3,630,381	3,335,642	2,350,021

See Notes to the Schedules of Employer Allocations and Schedules of Pension Amounts by Employer

**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, 2024**

(Continued)

Employer	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of 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		
North Little Rock Police	\$ 25,936,145	\$ 3,492,088	\$ -	\$ -	\$ 720,664	\$ 4,212,752	\$ -	\$ 2,757,527	\$ 329,196	\$ -	\$ 3,086,723	\$ 4,112,894	\$ 550,288	\$ 4,663,182		
Northeast Lakeside Association Fire	86,665	11,669	-	-	3,626	15,295	-	9,214	1,100	4,146	14,460	13,743	10,938	24,681		
Oak Grove Fire Protection Dist. #25	81,495	10,973	-	-	6,728	17,701	-	8,665	1,034	62,761	72,460	12,923	(26,011)	(13,088)		
Ola Police	253,176	34,088	-	-	12,106	46,194	-	26,918	3,213	3,608	33,739	40,148	6,675	46,823		
Oppelo Police	-	-	-	-	-	-	-	-	-	24,165	24,165	-	(14,145)	(14,145)		
Osceola Fire	1,679,212	226,092	-	-	3,379	229,471	-	178,534	21,313	59,856	259,703	266,286	(41,944)	224,342		
Osceola Police	2,417,237	325,461	-	-	1,080	326,541	-	257,000	30,681	77,621	365,302	383,320	(121,772)	261,548		
Ozark Fire	113,010	15,216	-	-	-	15,216	-	12,015	1,434	8,242	21,691	17,921	(20,531)	(2,610)		
Ozark Police	799,513	107,648	-	-	33,975	141,623	-	85,004	10,148	22,977	118,129	126,785	(1,401)	125,384		
Pangburn Police	176,973	23,828	-	-	32,142	55,970	-	18,816	2,246	-	21,062	28,064	17,790	45,854		
Paragould Fire	4,354,845	586,344	-	-	339,530	925,874	-	463,007	55,274	69,159	587,440	690,581	93,050	783,631		
Paragould Police	5,148,497	693,203	-	-	247,137	940,340	-	547,388	65,348	146,091	758,827	816,437	15,346	831,783		
Patterson Police	63,486	8,548	-	-	199	8,747	-	6,750	806	5,311	12,867	10,067	2,494	12,561		
Pea Ridge	1,501,386	202,149	-	-	241,694	443,843	-	159,627	19,056	34,887	213,570	238,086	371,149	609,235		
Pea Ridge Police	2,046,336	275,522	-	-	163,406	438,928	-	217,566	25,973	-	243,539	324,503	106,874	431,377		
Perla Police	15,790	2,126	-	-	-	2,126	-	1,679	200	1,926	3,805	2,504	(1,132)	1,372		
Perryville Police	426,293	57,397	-	-	-	57,397	-	45,323	5,411	30,105	80,839	67,601	(14,777)	52,824		
Pine Bluff Fire	10,526,052	1,417,246	-	-	333,864	1,751,110	-	1,119,128	133,602	463,384	1,716,114	1,669,197	(288,362)	1,380,835		
Pine Bluff Police	8,841,527	1,190,439	-	-	12,496	1,202,935	-	940,030	112,222	646,890	1,699,142	1,402,069	(612,533)	789,536		
Plainview Police	19,545	2,632	-	-	-	2,632	-	2,078	248	2,383	4,709	3,099	(1,559)	1,540		
Pleasant Plains Police	147,577	19,870	-	-	58,827	78,697	-	15,690	1,873	-	17,563	23,402	43,289	66,691		
Pocahontas Fire	513,058	69,079	-	-	-	69,079	-	54,548	6,512	42,576	103,636	81,360	(26,163)	55,197		
Pocahontas Police	1,396,448	188,020	-	-	-	188,020	-	148,470	17,724	50,823	217,017	221,446	(39,429)	182,017		
Portland Police	106,054	14,279	-	-	19,159	33,438	-	11,276	1,346	2,023	14,645	16,818	8,317	25,135		
Pottsville Police	483,420	65,089	-	-	2,839	67,928	-	51,397	6,136	46,956	104,489	76,660	(25,904)	50,756		
Prairie Grove Fire	711,887	95,850	-	-	75,715	171,565	-	75,688	9,036	-	84,724	112,889	73,156	186,045		
Prairie Grove Police	1,813,709	244,201	-	-	58,779	302,980	-	192,833	23,021	120,553	336,407	287,614	42,136	329,750		
Pulaski Co Fire	4,918,195	662,194	-	-	456,486	1,118,680	-	522,902	62,424	-	585,326	779,916	355,585	1,135,501		
Ravenden Police	66,978	9,018	-	-	-	9,018	-	7,121	850	5,109	13,080	10,621	(1,370)	9,251		
Rector Police	391,086	52,657	-	-	9,342	61,999	-	41,580	4,964	36,177	82,721	62,018	12,148	74,166		
Redfield Police	499,089	67,198	-	-	-	67,198	-	53,063	6,335	46,259	105,657	79,144	(21,190)	57,954		
Rison Police	263,218	35,440	-	-	-	35,440	-	27,985	3,341	32,092	63,418	41,741	(22,910)	18,831		
Rockport Police	371,413	50,008	-	-	43,122	93,130	-	39,489	4,714	68,127	112,330	58,898	(6,025)	52,873		
Rogers Fire	17,267,949	2,324,987	-	-	-	2,324,987	-	1,835,926	219,174	590,289	2,645,389	2,738,312	(397,919)	2,340,393		
Rogers Police	16,222,615	2,184,241	-	-	1,023,361	3,207,602	-	1,724,786	205,906	49,619	1,980,311	2,572,545	376,072	2,948,617		
Russellville Fire	6,009,185	809,087	-	-	-	809,087	-	638,896	76,272	239,814	954,982	952,923	(237,601)	715,322		
Russellville Police	6,187,544	833,102	-	-	76,877	909,979	-	657,859	78,536	92,235	828,630	981,206	51,656	1,032,862		
Salem Police	344,251	46,351	-	-	-	46,351	-	36,601	4,369	13,496	54,466	54,590	(10,537)	44,053		
Sau Tech - Arkansas Fire Training Academy	173,359	23,341	-	-	69,683	93,024	-	18,432	2,200	-	20,632	27,491	49,534	77,025		
Searcy Fire	5,100,815	686,783	-	-	182,802	869,585	-	542,318	64,742	96,292	703,352	808,876	(17,992)	790,884		
Searcy Police	5,410,009	728,413	-	-	265,931	994,344	-	575,191	68,667	29,347	673,205	857,907	110,741	968,648		
Shannon Hills Police	440,411	59,298	-	-	24,284	83,582	-	46,824	5,590	6,753	59,167	69,839	28,082	97,921		
Sherwood Police	8,327,814	1,121,272	-	-	-	1,121,272	-	885,412	105,701	206,015	1,197,128	1,320,606	(250,019)	1,070,587		
Siloam Springs Fire	6,856,059	923,112	-	-	477,095	1,400,207	-	728,935	87,021	10,614	826,570	1,087,218	257,021	1,344,239		
Siloam Springs Police	5,502,094	740,812	-	-	199,372	940,184	-	584,982	69,836	42,228	697,046	872,509	217,741	1,090,250		
Smackover Police	701,994	94,518	-	-	-	94,518	-	74,636	8,910	48,119	131,665	111,321	(28,959)	82,362		
Sparkman Police	10,413	1,402	-	-	537	1,939	-	1,107	132	19,665	20,904	1,651	(18,624)	(16,973)		
Springdale Fire	20,845,031	2,806,611	-	-	119,875	2,926,486	-	2,216,241	264,577	487,461	2,968,279	3,305,557	189,739	3,495,296		
Springdale Police	20,485,133	2,758,154	-	-	931,578	3,689,732	-	2,177,976	260,009	1,125,876	3,563,861	3,248,485	65,973	3,314,458		
Stamps Police	168,260	22,655	-	-	2,229	24,884	-	17,889	2,136	18,515	38,540	26,682	(3,434)	23,248		
Star City Police	519,303	69,920	-	-	29,627	99,547	-	55,212	6,591	-	61,803	82,350	26,852	109,202		
Stephens Police	-	-	-	-	-	-	-	-	-	4,896	4,896	-	(15,340)	(15,340)		
Strong Police	46,103	6,207	-	-	11,254	17,461	-	4,902	585	4,839	10,326	7,311	1,829	9,140		
Stuttgart Fire	1,749,319	235,531	-	-	28,670	264,201	-	185,987	22,203	-	208,190	277,403	34,492	311,895		
Stuttgart Police	1,971,008	265,380	-	-	22,556	287,936	-	209,557	25,017	386,266	620,840	312,558	(77,394)	235,164		
Sulphur Police	265,843	35,794	-	-	36,367	72,161	-	28,264	3,374	12,789	44,427	42,157	20,869	63,026		
Swifton Police	57,063	7,683	-	-	-	7,683	-	6,067	724	8,403	15,194	9,049	(4,414)	4,635		
Texarkana Fire	6,566,681	884,149	-	-	-	884,149	-	698,169	83,348	612,389	1,393,906	1,041,329	(406,160)	635,169		
Texarkana Police	7,434,104	1,000,941	-	-	-	1,000,941	-	790,393	94,358	892,964	1,777,715	1,178,883	(593,588)	585,295		
Tontitown Fire	708,288	95,365	-	-	190,359	285,724	-	75,305	8,990	-	84,295	112,319	147,693	260,012		

See Notes to the Schedules of Employer Allocations and Schedules of Pension Amounts by Employer

**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, 2024**

(Continued)

Employer	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of 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	
Tontitown Police	\$ 2,010,760	\$ 270,732	\$ -	\$ -	\$ 264,410	\$ 535,142	\$ -	\$ 213,784	\$ 25,522	\$ -	\$ 239,306	\$ 318,862	\$ 254,826	\$ 573,688	
Town Of Highfill Fire	43,272	5,826	-	-	-	5,826	-	4,601	549	3,532	8,682	6,862	3,531	10,393	
Trumann Fire	542,795	73,083	-	-	15,046	88,129	-	57,710	6,889	13,380	77,979	86,075	(8,814)	77,261	
Trumann Police	1,772,022	238,588	-	-	200,414	439,002	-	188,401	22,491	9,766	220,658	281,003	57,881	338,884	
Tuckerman Police	165,884	22,335	-	-	1,621	23,956	-	17,637	2,105	92,437	112,179	26,306	(46,697)	(20,391)	
Tyronza Police	163,914	22,070	-	-	39,284	61,354	-	17,427	2,080	1,572	21,079	25,993	13,615	39,608	
Van Buren Fire	4,860,286	654,397	-	-	16,728	671,125	-	516,745	61,689	395,390	973,824	770,733	(152,743)	617,990	
Van Buren Police	4,563,084	614,382	-	-	-	614,382	-	485,146	57,917	39,438	582,501	723,603	(8,634)	714,969	
Vilonia Fire	147,321	19,836	-	-	-	19,836	-	15,663	1,870	24,412	41,945	23,362	(12,837)	10,525	
Vilonia Police	890,567	119,907	-	-	22,085	141,992	-	94,685	11,304	37,425	143,414	141,224	(17,834)	123,390	
Waldo Police	58,059	7,817	-	-	15,995	23,812	-	6,173	737	1,555	8,465	9,207	3,629	12,836	
Waldron Police	706,830	95,169	-	-	24,197	119,366	-	75,150	8,971	45,232	129,353	112,088	(46,702)	65,386	
Walnut Ridge Fire	776,703	104,577	-	-	10,418	114,995	-	82,579	9,858	10,701	103,138	123,168	39,427	162,595	
Walnut Ridge Police	674,874	90,866	-	-	17,452	108,318	-	71,752	8,566	30,509	110,827	107,020	9,824	116,844	
Ward Fire	102,462	13,796	-	-	91	13,887	-	10,894	1,301	6,314	18,509	16,248	(3,348)	12,900	
Ward Police	1,097,056	147,710	-	-	15,494	163,204	-	116,639	13,924	3,458	134,021	173,969	52,011	225,980	
Warren Fire	315,908	42,534	-	-	4,333	46,867	-	33,587	4,010	18,944	56,541	50,096	14,289	64,385	
Weiner Police	81,616	10,989	-	-	10,316	21,305	-	8,677	1,036	6,918	16,631	12,942	(9,961)	2,981	
West Fork Fire	183,011	24,641	-	-	-	24,641	-	19,458	2,323	9,236	31,017	29,021	(6,563)	22,458	
West Fork Police	532,226	71,660	-	-	21,905	93,565	-	56,586	6,755	15,900	79,241	84,399	(1,311)	83,088	
West Memphis Fire	6,595,416	888,018	-	-	-	888,018	-	701,224	83,713	262,096	1,047,033	1,045,886	(176,557)	869,329	
West Memphis Police	10,493,526	1,412,867	-	-	892,665	2,305,532	-	1,115,670	133,190	-	1,248,860	1,664,039	367,123	2,031,162	
Wheatley Police	61,132	8,231	-	-	12,263	20,494	-	6,500	776	12,703	19,979	9,694	(893)	8,801	
White Hall Police	1,335,758	179,849	-	-	1,048	180,897	-	142,018	16,954	210,281	369,253	211,821	(107,916)	103,905	
Wilnot Police	48,621	6,546	-	-	-	6,546	-	5,169	617	28,729	34,515	7,710	(24,210)	(16,500)	
Wilson Police	97,789	13,167	-	-	3,855	17,022	-	10,397	1,241	11,597	23,235	15,507	(5,260)	10,247	
Wynne Fire	899,208	121,071	-	-	67,934	189,005	-	95,604	11,413	21,298	128,315	142,594	4,846	147,440	
Wynne Police	1,919,997	258,512	-	-	125,260	383,772	-	204,134	24,370	122,214	350,718	304,469	35,227	339,696	
	\$ 856,405,835	\$ 115,307,982	\$ -	\$ -	\$ 26,662,824	\$ 141,970,806	\$ -	\$ 91,052,947	\$ 10,869,975	\$ 27,438,253	\$ 129,361,175	\$ 135,806,869	\$ (532,599)	\$ 135,274,270	

See Notes to the Schedules of Employer Allocations and Schedules of Pension Amounts by Employer

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, 2024

Employer	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense		
101-Gamaliel Fpd #5	\$ 126,704	\$ 3,454	\$ -	\$ -	\$ 15,718	\$ 19,172	\$ -	\$ 13,696	\$ 157	\$ -	\$ 13,853	\$ 19,821	\$ 10,802	\$ 30,623		
70 West Fire Protection District Fire	93,458	2,548	-	-	773	3,321	-	10,103	116	3,820	14,039	14,621	28,086	42,707		
Alexander Volunteer Fire	38,356	1,046	-	-	7,514	8,560	-	4,146	48	2,316	6,510	6,000	7,687	13,687		
Alexander Volunteer Police	48,314	1,317	-	-	26,889	28,206	-	5,223	60	3,329	8,612	7,558	128	7,686		
Allison Sylamore Volunteer Fire	43,358	1,182	-	-	18,637	19,819	-	4,687	54	322	5,063	6,783	7,959	14,742		
Alma Volunteer Fire	133,953	3,652	-	-	102	3,754	-	14,480	166	7,812	22,458	20,956	(2,131)	18,825		
Alpena Volunteer Fire	66,907	1,824	-	-	2,451	4,275	-	7,232	83	3,237	10,552	10,467	529	10,996		
Alzheimer Volunteer Fire	22,718	619	-	-	567	1,186	-	2,456	28	-	2,484	3,554	4,683	8,237		
Alzheimer Volunteer Police	4,987	136	-	-	3,266	3,402	-	539	6	-	545	780	1,941	2,721		
Altus Volunteer Fire	61,690	1,682	-	-	8,496	10,178	-	6,668	77	387	7,132	9,651	(7,680)	1,971		
Amity Volunteer Fire	89,071	2,428	-	-	610	3,038	-	9,628	111	-	9,739	13,934	1,054	14,988		
Amity Volunteer Police	4,987	136	-	-	4	140	-	539	6	352	897	780	(160)	620		
Antioch Volunteer Fire	77,020	2,100	-	-	6,969	9,069	-	8,326	96	30	8,452	12,049	2,320	14,369		
Appleton Rural Volunteer Fire	89,533	2,441	-	-	4,334	6,775	-	9,678	111	9,463	19,252	14,007	3,357	17,364		
Arch Street Fpd #16	67,646	1,844	-	-	3,814	5,658	-	7,312	84	9,094	16,490	10,583	(3,704)	6,879		
Arkadelphia Volunteer Fire	55,087	1,502	-	-	70	1,572	-	5,955	68	3,689	9,712	8,618	(2,034)	6,584		
Arkansas City Volunteer Fire	42,850	1,168	-	-	1,574	2,742	-	4,632	53	19,435	24,120	6,703	(12,963)	(6,260)		
Ash Flat Volunteer Fire	66,076	1,801	-	-	111	1,912	-	7,143	82	2,818	10,043	10,337	(1,325)	9,012		
Ash Flat Volunteer Police	27,936	762	-	-	93	855	-	3,020	35	9	3,064	4,370	1,445	5,815		
Ashdown Volunteer Fire	105,463	2,875	-	-	278	3,153	-	11,400	131	4,482	16,013	16,499	(3,116)	13,383		
Ashdown Volunteer Police	28,120	767	-	-	399	1,166	-	3,040	35	1,486	4,561	4,399	(179)	4,220		
Atkins Volunteer Fire	126,658	3,453	-	-	4,453	7,906	-	13,691	157	11,044	24,892	19,814	(1,241)	18,573		
Atkins Volunteer Police	22,302	608	-	-	215	823	-	2,411	28	-	2,439	3,489	1,842	5,331		
Augusta Police	5,172	141	-	-	45	186	-	559	6	230	795	809	1,613	2,422		
Augusta Volunteer Fire	94,751	2,583	-	-	14,192	16,775	-	10,242	118	64	10,424	14,823	6,294	21,117		
Austin Volunteer Fire	87,825	2,394	-	-	39	2,433	-	9,494	109	3,160	12,763	13,739	(726)	13,013		
Austin Volunteer Police	33,846	923	-	-	21,279	22,202	-	3,659	42	-	3,701	5,295	13,114	18,409		
Avoca Volunteer Fire	139,771	3,811	-	-	19,284	23,095	-	15,109	174	174	15,457	21,866	5,388	27,254		
Bald Knob Volunteer Fire	99,230	2,705	-	-	140	2,845	-	10,726	123	6,367	17,216	15,523	(2,483)	13,040		
Bald Knob Volunteer Police	-	-	-	-	-	-	-	-	-	-	-	-	(7)	(7)		
Barling Volunteer Fire	61,459	1,676	-	-	10,460	12,136	-	6,644	76	13,846	20,566	9,615	(13,606)	(3,991)		
Barling Volunteer Police	38,741	1,056	-	-	185	1,241	-	4,188	48	-	4,236	6,061	477	6,538		
Barton-Lexa Fire Department, Inc.	210,927	5,751	-	-	3	5,754	-	22,801	262	16,453	39,516	32,997	(13,056)	19,941		
Batesville Volunteer Fire	60,905	1,661	-	-	120	1,781	-	6,584	76	1,588	8,248	9,528	(3,859)	5,669		
Batesville Volunteer Police	76,835	2,095	-	-	3,199	5,294	-	8,306	95	15,006	23,407	12,020	(4,201)	7,819		
Bauxite Volunteer Fire	11,128	303	-	-	64	367	-	1,203	14	9,099	10,316	1,741	(15,587)	(13,846)		
Bauxite Volunteer Police	-	-	-	-	-	-	-	-	-	6,633	6,633	-	(6,240)	(6,240)		
Bay Village Volunteer Fire	16,623	453	-	-	3,523	3,976	-	1,797	21	-	1,818	2,600	2,255	4,855		
Bay Volunteer Fire	55,410	1,511	-	-	-	1,511	-	5,990	69	28,383	34,442	8,668	(21,913)	(13,245)		
Bay Volunteer Police	22,025	600	-	-	3,312	3,912	-	2,381	27	-	2,408	3,446	1,990	5,436		
Bdr Fd#1	282,913	7,713	-	-	18,183	25,896	-	30,582	351	2,453	33,386	44,259	5,657	49,916		
Bearden Volunteer Fire	61,874	1,687	-	-	7,918	9,605	-	6,688	77	-	6,765	9,680	4,631	14,311		
Beaver Lake Volunteer Fire	45,667	1,245	-	-	-	1,245	-	4,936	57	46,141	51,134	7,144	(33,251)	(26,107)		
Beaverfork Volunteer Fire	82,191	2,241	-	-	1,467	3,708	-	8,885	102	369	9,356	12,858	2,601	15,459		
Bee Branch Volunteer Fire	55,410	1,511	-	-	210	1,721	-	5,990	69	-	6,059	8,668	767	9,435		
Beebe Volunteer Fire	110,219	3,005	-	-	1,486	4,491	-	11,914	137	7,218	19,269	17,243	(3,628)	13,615		
Bella Vista Police	5,910	161	-	-	3,901	4,062	-	639	7	1,491	2,137	925	1,712	2,637		
Belleville Volunteer Fire	77,389	2,110	-	-	8,586	10,696	-	8,366	96	-	8,462	12,107	6,542	18,649		
Benton Volunteer Police	-	-	-	-	-	-	-	-	-	76	76	-	(3,151)	(3,151)		
Bentonville Volunteer Fire	104,863	2,859	-	-	34,123	36,982	-	11,335	130	-	11,465	16,405	33,615	50,020		
Bentonville Volunteer Police	22,164	604	-	-	3,197	3,801	-	2,396	28	-	2,424	3,467	4,118	7,585		
Bergman Volunteer Fire Association	44,790	1,221	-	-	2,866	4,087	-	4,842	56	14,000	18,898	7,007	916	7,923		
Berryville Volunteer Fire	89,117	2,430	-	-	1,389	3,819	-	9,633	111	2,886	12,630	13,941	(1,301)	12,640		

See Notes to the Schedules of Employer Allocations and Schedules of Pension Amounts by Employer

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, 2024

(Continued)

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		
Berryville Volunteer Police	\$ 5,541	\$ 151	\$ -	\$ -	\$ 19	\$ 170	\$ -	\$ 599	\$ 7	\$ 42	\$ 648	\$ 867	\$ (1,448)	\$ (581)		
Bethel Heights Volunteer Fire	-	-	-	-	-	-	-	-	-	-	-	-	(3,209)	(3,209)		
Bethel Heights Volunteer Police	-	-	-	-	-	-	-	-	-	-	-	-	(507)	(507)		
Bethesda Area Volunteer Fire	93,689	2,554	-	-	6,882	9,436	-	10,127	116	-	10,243	14,657	5,184	19,841		
Big Creek Volunteer Fire	49,869	1,360	-	-	150	1,510	-	5,391	62	4,621	10,074	7,801	(7,152)	649		
Bigelow Volunteer Fire	16,346	446	-	-	-	446	-	1,767	20	5,137	6,924	2,557	(5,663)	(3,106)		
Bigger-Reyno Volunteer Fire	83,069	2,265	-	-	3,672	5,937	-	8,979	103	-	9,082	12,995	2,641	15,636		
Biscoe Volunteer Fire	49,453	1,348	-	-	3,237	4,585	-	5,346	61	1,414	6,821	7,736	(674)	7,062		
Bismarck Fire Pro Association	38,787	1,057	-	-	1,703	2,760	-	4,193	48	229	4,470	6,068	(8,185)	(2,117)		
Black Rock Volunteer Police	5,541	151	-	-	1,459	1,610	-	599	7	-	606	867	1,735	2,602		
Blytheville Volunteer Fire	11,682	319	-	-	5,675	5,994	-	1,263	15	-	1,278	1,828	4,401	6,229		
Bonanza Volunteer Fire	142,311	3,880	-	-	17,063	20,943	-	15,383	177	21	15,581	22,263	9,871	32,134		
Bono Fid Volunteer Fire	99,368	2,709	-	-	3,354	6,063	-	10,741	123	3,687	14,551	15,545	(7,655)	7,890		
Bono Volunteer Police	11,405	311	-	-	257	568	-	1,233	14	-	1,247	1,784	236	2,020		
Booneville Volunteer Fire	88,240	2,406	-	-	3,856	6,262	-	9,539	110	1,236	10,885	13,804	5,093	18,897		
Boston Mountain Volunteer Fire	122,687	3,345	-	-	16,067	19,412	-	13,262	152	2,268	15,682	19,193	13,158	32,351		
Bradford Volunteer Fire	83,438	2,275	-	-	7,362	9,637	-	9,019	104	2,788	11,911	13,053	1,854	14,907		
Bradford Volunteer Police	10,528	287	-	-	3,336	3,623	-	1,138	13	1,555	2,706	1,647	(1,822)	(175)		
Bradley County Rural Volunteer Fire	38,833	1,059	-	-	155	1,214	-	4,198	48	1,532	5,778	6,075	(1,708)	4,367		
Bradley Volunteer Fire	38,279	1,044	-	-	-	1,044	-	4,138	48	1,879	6,065	5,988	(3,339)	2,649		
Bradley Volunteer Police	5,541	151	-	-	3,515	3,666	-	599	7	75	681	867	(990)	(123)		
Brinkley Volunteer Fire	38,464	1,049	-	-	-	1,049	-	4,158	48	11,222	15,428	6,017	(13,642)	(7,625)		
Brinkley Volunteer Police	11,082	302	-	-	42	344	-	1,198	14	-	1,212	1,734	109	1,843		
Brookland Fire Protection District	88,102	2,402	-	-	-	2,402	-	9,524	109	15,344	24,977	13,783	(21,354)	(7,571)		
Brookland Volunteer Police	16,484	449	-	-	82	531	-	1,782	20	1,574	3,376	2,579	(1,320)	1,259		
Bruno Fire Protection District	49,869	1,360	-	-	180	1,540	-	5,391	62	30	5,483	7,801	(2,935)	4,866		
Bryant Volunteer Police	60,489	1,649	-	-	53	1,702	-	6,539	75	7,293	13,907	9,463	(1,036)	8,427		
Buena Vista Volunteer Fire	60,951	1,662	-	-	14,534	16,196	-	6,589	76	7,314	13,979	9,535	13,994	23,529		
Buford Volunteer Fire	59,566	1,624	-	-	4,281	5,905	-	6,439	74	228	6,741	9,318	(5,861)	3,457		
Bull Shoals Volunteer Fire	83,253	2,270	-	-	204	2,474	-	8,999	103	9,614	18,716	13,024	(1,220)	11,804		
Bull Shoals Volunteer Police	1,154	31	-	-	1,302	1,333	-	125	1	6,175	6,301	181	(2,061)	(1,880)		
Burnt Ridge Volunteer Fire	60,766	1,657	-	-	1,639	3,296	-	6,569	75	26	6,670	9,506	1,456	10,962		
Butterfield Volunteer Fire	162,258	4,424	-	-	10,475	14,899	-	17,540	201	13,096	30,837	25,384	3,570	28,954		
Cabot Volunteer Fire	16,392	447	-	-	6,933	7,380	-	1,772	20	187	1,979	2,564	(2,208)	356		
Caddo Valley Volunteer Fire	93,873	2,559	-	-	3,676	6,235	-	10,147	117	2,712	12,976	14,686	3,922	18,608		
Caddo Valley Volunteer Police	44,651	1,217	-	-	691	1,908	-	4,827	55	1,687	6,569	6,985	(2,077)	4,908		
Cairo Volunteer Fire	38,787	1,057	-	-	139	1,196	-	4,193	48	34	4,275	6,068	(1,304)	4,764		
Caldwell Volunteer Fire	95,674	2,608	-	-	3,089	5,697	-	10,342	119	9,473	19,934	14,967	8,268	23,235		
Calico Rock Volunteer Fire	50,608	1,380	-	-	6,413	7,793	-	5,471	63	3,642	9,176	7,917	8,533	16,450		
Calion Volunteer Fire	77,066	2,101	-	-	155	2,256	-	8,331	96	491	8,918	12,056	(7,805)	4,251		
Calion Volunteer Police	554	15	-	-	369	384	-	60	1	-	61	87	216	303		
Calvert Township Volunteer Fire	62,336	1,700	-	-	12,038	13,738	-	6,738	77	35	6,850	9,752	5,826	15,578		
Camden Volunteer Fire	16,623	453	-	-	61	514	-	1,797	21	33	1,851	2,600	(1,331)	1,269		
Cammack Village Volunteer Police	554	15	-	-	2	17	-	60	1	6,688	6,749	87	(4,231)	(4,144)		
Camp Volunteer Fire	66,353	1,809	-	-	7,335	9,144	-	7,173	82	-	7,255	10,380	4,507	14,887		
Cane Creek Volunteer Fire	65,522	1,786	-	-	1,484	3,270	-	7,083	81	325	7,489	10,250	3,364	13,614		
Capps-Batavia Volunteer Fire	109,481	2,985	-	-	61	3,046	-	11,835	136	5,847	17,818	17,127	(1,866)	15,261		
Caraway Volunteer Fire	100,107	2,729	-	-	2,827	5,556	-	10,821	124	20,598	31,543	15,661	(3,575)	12,086		
Carlisle Volunteer Fire	87,040	2,373	-	-	17	2,390	-	9,409	108	7,431	16,948	13,616	(5,704)	7,912		
Carthage Volunteer Fire	16,623	453	-	-	86	539	-	1,797	21	1,425	3,243	2,600	(194)	2,406		
Cash Volunteer Fire	77,666	2,117	-	-	6,958	9,075	-	8,395	96	-	8,491	12,150	8,478	20,628		
Cave City Volunteer Fire	121,209	3,305	-	-	1,565	4,870	-	13,102	150	222	13,474	18,962	(506)	18,456		

See Notes to the Schedules of Employer Allocations and Schedules of Pension Amounts by Employer

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, 2024

(Continued)

Employer	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense		
Cave City Volunteer Police	\$ 33,246	\$ 906	\$ -	\$ -	\$ 6	\$ 912	\$ -	\$ 3,594	\$ 41	\$ 7,075	\$ 10,710	\$ 5,201	\$ (3,617)	\$ 1,584		
Cave Springs Volunteer Fire	67,000	1,827	-	-	-	1,827	-	7,242	83	10,303	17,628	10,481	(14,241)	(3,760)		
Cave Springs Volunteer Police	16,623	453	-	-	5,205	5,658	-	1,797	21	119	1,937	2,600	(725)	1,875		
Cecil Rural Fire Department	83,022	2,264	-	-	52,017	54,281	-	8,974	103	-	9,077	12,988	32,153	45,141		
Center Grove Volunteer Fire	54,579	1,488	-	-	6,068	7,556	-	5,900	68	2,672	8,640	8,538	(432)	8,106		
Center Volunteer Fire	33,246	906	-	-	119	1,025	-	3,594	41	35	3,670	5,201	(1,311)	3,890		
Centerton Volunteer Fire	16,623	453	-	-	5	458	-	1,797	21	14,349	16,167	2,600	(8,883)	(6,283)		
Centerton Volunteer Police	21,795	594	-	-	4	598	-	2,356	27	5,354	7,737	3,410	(4,003)	(593)		
Central City Volunteer Fire	6,326	172	-	-	2	174	-	684	8	3,073	3,765	990	(1,992)	(1,002)		
Central City Volunteer Police	-	-	-	-	-	-	-	-	-	3,494	3,494	-	(2,094)	(2,094)		
Chambersville Volunteer Fire	16,623	453	-	-	-	453	-	1,797	21	3,663	5,481	2,600	(5,160)	(2,560)		
Charleston Volunteer Fire	74,249	2,024	-	-	50	2,074	-	8,026	92	10,010	18,128	11,616	(6,735)	4,881		
Charlotte Volunteer Fire	62,336	1,700	-	-	3,479	5,179	-	6,738	77	2,783	9,598	9,752	4,357	14,109		
Cherokee Village Volunteer Fire	16,623	453	-	-	63	516	-	1,797	21	-	1,818	2,600	145	2,745		
Cherokee Village Volunteer Police	34,308	935	-	-	7,536	8,471	-	3,709	43	4,088	7,840	5,367	(703)	4,664		
Cherry Hill Volunteer Fire	104,170	2,840	-	-	18,404	21,244	-	11,261	129	-	11,390	16,296	19,388	35,684		
Cherry Valley Volunteer Fire	27,289	744	-	-	16	760	-	2,950	34	231	3,215	4,269	(1,854)	2,415		
Cherry Valley Volunteer Police	369	10	-	-	92	102	-	40	-	1,450	1,490	58	(1,806)	(1,748)		
Chickalah Volunteer Fire	51,716	1,410	-	-	10,308	11,718	-	5,590	64	-	5,654	8,090	18,015	26,105		
Chidester Volunteer Fire	73,741	2,010	-	-	4,846	6,856	-	7,971	92	1,328	9,391	11,536	1,548	13,084		
Chimes Volunteer Fire	44,051	1,201	-	-	-	1,201	-	4,762	55	6,115	10,932	6,891	(9,016)	(2,125)		
Choctaw Volunteer Fire	83,992	2,290	-	-	136	2,426	-	9,079	104	7,568	16,751	13,140	(466)	12,674		
Cincinnati Volunteer Fire	44,328	1,209	-	-	-	1,209	-	4,792	55	8,346	13,193	6,935	(8,994)	(2,059)		
Clarendon Volunteer Fire	72,494	1,976	-	-	3,498	5,474	-	7,836	90	2,499	10,425	11,341	666	12,007		
Clarendon Volunteer Police	10,620	290	-	-	3,252	3,542	-	1,148	13	-	1,161	1,661	3,616	5,277		
Clarksville Volunteer Fire	128,597	3,506	-	-	4,568	8,074	-	13,901	160	2,797	16,858	20,118	4,428	24,546		
Clarksville Volunteer Police	5,541	151	-	-	118	269	-	599	7	23	629	867	1,699	2,566		
Clinton Volunteer Fire	100,569	2,742	-	-	-	2,742	-	10,871	125	4,586	15,582	15,733	(7,742)	7,991		
Clinton Volunteer Police	10,759	293	-	-	3,707	4,000	-	1,163	13	-	1,176	1,683	3,944	5,627		
Coal Hill Volunteer Fire	44,882	1,224	-	-	8	1,232	-	4,852	56	4,663	9,571	7,021	(3,395)	3,626		
Coal Hill Volunteer Police	5,541	151	-	-	21	172	-	599	7	-	606	867	54	921		
Collegeville Volunteer Fire	131,414	3,583	-	-	2,878	6,461	-	14,205	163	4,115	18,483	20,558	372	20,930		
Colt Volunteer Fire	77,066	2,101	-	-	3,047	5,148	-	8,331	96	1,259	9,686	12,056	425	12,481		
Compton Volunteer Fire Assoc	33,615	916	-	-	7,379	8,295	-	3,634	42	1,433	5,109	5,259	574	5,833		
Conway County Volunteer Fire	883,862	24,122	-	-	56,908	81,030	-	95,519	1,093	14,726	111,338	138,284	39,650	177,934		
Cooteneck Volunteer Fire	38,787	1,057	-	-	119	1,176	-	4,193	48	1,492	5,733	6,068	(1,818)	4,250		
Cord Volunteer Fire	44,235	1,206	-	-	2,828	4,034	-	4,782	55	10,177	15,014	6,920	(2,786)	4,134		
Corning Volunteer Fire	82,838	2,258	-	-	2,990	5,248	-	8,955	103	47	9,105	12,959	2,447	15,406		
Cotter Volunteer Fire	65,384	1,783	-	-	94	1,877	-	7,068	81	3,801	10,950	10,229	1,765	11,994		
Cotter Volunteer Police	970	26	-	-	646	672	-	105	1	-	106	152	128	280		
Cotter/Gassville Rural Volunteer Fire	72,772	1,984	-	-	17,990	19,974	-	7,866	90	1,126	9,082	11,384	6,697	18,081		
Cotton Plant Volunteer Fire	11,082	302	-	-	160	462	-	1,198	14	3,974	5,186	1,734	(2,257)	(523)		
Cottonwood Rural Fire Assoc	84,223	2,296	-	-	7,380	9,676	-	9,104	105	2,351	11,560	13,176	8,363	21,539		
County Line Volunteer Fire Assoc	40,311	1,099	-	-	7	1,106	-	4,357	50	7,498	11,905	6,306	(6,194)	112		
Cove Rural Volunteer Fire	55,779	1,521	-	-	14,572	16,093	-	6,030	69	4,313	10,412	8,726	1,673	10,399		
Crawfordsville Volunteer Fire	55,133	1,503	-	-	11	1,514	-	5,960	68	1,609	7,637	8,625	(1,002)	7,623		
Crossett Volunteer Fire	5,541	151	-	-	19	170	-	599	7	-	606	867	(189)	678		
Crossett Volunteer Police	5,541	151	-	-	21	172	-	599	7	-	606	867	55	922		
Crow Mountain Fire Protection District	118,854	3,240	-	-	2,188	5,428	-	12,848	148	8,068	21,064	18,593	(8,875)	9,718		
Crystal Fire Protection District	111,004	3,026	-	-	9,277	12,303	-	11,999	138	-	12,137	17,365	10,435	27,800		
Curtis Rural Volunteer Fire	38,787	1,057	-	-	7,221	8,278	-	4,193	48	3,585	7,826	6,068	9,561	15,629		
Dalton Volunteer Fire	80,898	2,206	-	-	2,506	4,712	-	8,745	100	-	8,845	12,656	2,065	14,721		

See Notes to the Schedules of Employer Allocations and Schedules of Pension Amounts by Employer

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, 2024

(Continued)

Employer	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense		
Damascus Volunteer Fire	\$ 39,618	\$ 1,080	\$ -	\$ -	\$ 4,278	\$ 5,358	\$ -	\$ 4,283	\$ 49	\$ 1,506	\$ 5,838	\$ 6,198	\$ (2,378)	\$ 3,820		
Danville Volunteer Fire	100,707	2,746	-	-	93	2,839	-	10,886	125	5,521	16,532	15,755	(1,125)	14,630		
Dardanelle Volunteer Fire	109,988	2,999	-	-	14,570	17,569	-	11,889	137	108	12,134	17,207	6,221	23,428		
Dardanelle Volunteer Police	18,285	499	-	-	4,580	5,079	-	1,977	23	-	2,000	2,861	4,553	7,414		
De Queen Volunteer Fire	72,448	1,975	-	-	-	1,975	-	7,831	90	7,677	15,598	11,334	(11,860)	(526)		
Deann Volunteer Fire	44,005	1,200	-	-	2,927	4,127	-	4,757	55	110	4,922	6,884	2,513	9,397		
Decatur Volunteer Fire	56,657	1,545	-	-	21	1,566	-	6,124	70	4,629	10,823	8,863	(2,839)	6,024		
Decatur Volunteer Police	27,336	745	-	-	43	788	-	2,955	34	6,949	9,938	4,276	(4,271)	5		
Deer Volunteer Fire	50,007	1,363	-	-	242	1,605	-	5,406	62	1,456	6,924	7,823	(2,318)	5,505		
Delaware Volunteer Fire	93,366	2,546	-	-	96	2,642	-	10,093	116	6,207	16,416	14,606	(405)	14,201		
Dermott Volunteer Fire	88,563	2,415	-	-	257	2,672	-	9,573	110	67	9,750	13,855	(2,851)	11,004		
Dermott Volunteer Police	-	-	-	-	13	13	-	-	-	31	31	-	(1)	(1)		
Des Arc Volunteer Fire	99,368	2,709	-	-	7,042	9,751	-	10,741	123	2,684	13,548	15,545	2,839	18,384		
Des Arc Volunteer Police	33,431	911	-	-	250	1,161	-	3,614	42	-	3,656	5,230	402	5,632		
Desha Volunteer Fire	116,361	3,172	-	-	7,557	10,729	-	12,578	144	-	12,722	18,203	9,160	27,363		
DeVall's Bluff Volunteer Fire	83,115	2,266	-	-	3,550	5,816	-	8,984	103	3,149	12,236	13,002	14,668	27,670		
DeWitt Volunteer Fire	110,450	3,011	-	-	140	3,151	-	11,939	137	4,808	16,884	17,279	2,241	19,520		
Diaz Volunteer Fire	43,820	1,195	-	-	9	1,204	-	4,737	54	16,109	20,900	6,855	(10,085)	(3,230)		
Diaz Volunteer Police	5,957	162	-	-	1	163	-	644	7	3,180	3,831	932	(2,127)	(1,195)		
Dierks Volunteer Police	11,082	302	-	-	4	306	-	1,198	14	3,489	4,701	1,734	(2,249)	(515)		
District 7 Crawford Co. Volunteer	71,663	1,954	-	-	5,913	7,867	-	7,747	89	3,475	11,311	11,211	4,159	15,370		
Dodd Mountain Volunteer Fire	60,951	1,662	-	-	14,686	16,348	-	6,589	76	-	6,665	9,535	8,510	18,045		
Dover Volunteer Fire	84,454	2,303	-	-	14,536	16,839	-	9,129	105	1,060	10,294	13,212	4,801	18,013		
Dover Volunteer Police	508	14	-	-	-	14	-	55	1	3,140	3,196	79	(1,880)	(1,801)		
Dumas Volunteer Fire	93,735	2,556	-	-	20	2,576	-	10,132	116	8,723	18,971	14,664	(4,639)	10,025		
Dyess Volunteer Fire	44,328	1,209	-	-	2,891	4,100	-	4,792	55	3,474	8,321	6,935	(3,551)	3,384		
Earle Volunteer Fire	89,856	2,450	-	-	1,324	3,774	-	9,713	112	6,610	16,435	14,057	4,285	18,342		
Earle Volunteer Police	11,082	302	-	-	7,046	7,348	-	1,198	14	-	1,212	1,734	4,300	6,034		
East Camden Volunteer Fire	80,760	2,202	-	-	7,959	10,161	-	8,730	100	-	8,830	12,634	9,325	21,959		
East Camden Volunteer Police	5,079	138	-	-	3,173	3,311	-	549	6	-	555	795	1,966	2,761		
East End Fire Protection District	94,381	2,573	-	-	-	2,573	-	10,202	117	41,633	51,952	14,765	(50,294)	(35,529)		
East Pulaski County Volunteer Fire	49,684	1,355	-	-	1,366	2,721	-	5,371	62	3,281	8,714	7,773	2,409	10,182		
Elaine Volunteer Fire	99,830	2,722	-	-	3,935	6,657	-	10,791	124	-	10,915	15,617	4,794	20,411		
Elkins Volunteer Fire	105,648	2,880	-	-	-	2,880	-	11,420	131	9,998	21,549	16,528	(11,898)	4,630		
Elkins Volunteer Police	33,246	906	-	-	10,574	11,480	-	3,594	41	-	3,635	5,201	6,368	11,569		
Elm Springs Volunteer Police	45,113	1,230	-	-	42	1,272	-	4,877	56	5,749	10,682	7,057	(3,918)	3,139		
Emerson Volunteer Fire	14,776	403	-	-	9,832	10,235	-	1,597	18	-	1,615	2,312	5,764	8,076		
Emmet Volunteer Fire	49,684	1,355	-	-	2,955	4,310	-	5,371	62	24	5,457	7,773	2,694	10,467		
Emp Rural Fire Association	109,573	2,987	-	-	2,932	5,919	-	11,845	136	-	11,981	17,142	4,831	21,973		
England Volunteer Fire	79,097	2,157	-	-	-	2,157	-	8,550	98	14,374	23,022	12,374	(10,936)	1,438		
Etowah Volunteer Fire	66,492	1,813	-	-	9,772	11,585	-	7,188	83	989	8,260	10,402	721	11,123		
Eudora Volunteer Fire	78,128	2,130	-	-	207	2,337	-	8,445	97	5,852	14,394	12,222	2,290	14,512		
Eureka Springs Volunteer Fire	78,220	2,133	-	-	1,413	3,546	-	8,455	97	13,963	22,515	12,237	(6,256)	5,981		
Eureka Springs Volunteer Police	39,295	1,071	-	-	620	1,691	-	4,248	49	2,995	7,292	6,147	(2,394)	3,753		
Evansville Volunteer Fire	37,125	1,012	-	-	3	1,015	-	4,013	46	3,848	7,907	5,808	(4,139)	1,669		
Evening Shade Police	16,623	453	-	-	176	629	-	1,797	21	-	1,818	2,600	4,873	7,473		
Evening Shade Volunteer Fire	66,353	1,809	-	-	11,143	12,952	-	7,173	82	5,993	13,248	10,380	3,836	14,216		
Faircrest Volunteer Fire	116,130	3,166	-	-	3,637	6,803	-	12,553	144	1,420	14,117	18,167	1,450	19,617		
Fairfield Bay Volunteer Fire	158,241	4,314	-	-	19,739	24,053	-	17,105	196	56,214	73,515	24,755	(3,429)	21,326		
Fairview Fire Protection District Volunteer Fire	49,038	1,337	-	-	21	1,358	-	5,301	61	4,080	9,442	7,671	(3,944)	3,727		
Fairview Rural Fire District	27,474	749	-	-	16	765	-	2,970	34	11,114	14,118	4,298	(6,161)	(1,863)		
Farmington Volunteer Fire	99,276	2,707	-	-	3,384	6,091	-	10,731	123	8,973	19,827	15,531	(4,952)	10,579		

See Notes to the Schedules of Employer Allocations and Schedules of Pension Amounts by Employer

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, 2024

(Continued)

Employer	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense	
Farmington Volunteer Police	\$ 22,118	\$ 603	\$ -	\$ -	\$ -	\$ 603	\$ -	\$ 2,391	27	\$ 3,468	\$ 5,886	\$ 3,460	\$ (4,860)	\$ (1,400)	
Fifty-Six Volunteer Fire	32,322	881	-	-	28	909	-	3,494	40	516	4,050	5,056	(290)	4,766	
Fire District #6 Crawford Co	33,246	906	-	-	3,041	3,947	-	3,594	41	-	3,635	5,201	4,456	9,657	
Fisher Volunteer Fire	70,648	1,926	-	-	56	1,982	-	7,637	88	708	8,433	11,052	(341)	10,711	
Flippin Volunteer Fire	52,593	1,434	-	-	-	1,434	-	5,685	65	5,188	10,938	8,228	(5,744)	2,484	
Flippin Volunteer Police	5,541	151	-	-	21	172	-	599	7	79	685	867	(2,964)	(2,097)	
Floral Volunteer Fire	43,866	1,196	-	-	3,207	4,403	-	4,742	54	1,292	6,088	6,862	3,306	10,168	
Fordyce Volunteer Fire	76,973	2,099	-	-	9,771	11,870	-	8,321	96	986	9,403	12,042	8,614	20,656	
Foreman Volunteer Fire	87,640	2,389	-	-	10,090	12,479	-	9,474	109	-	9,583	13,710	6,440	20,150	
Forrest City Volunteer Fire	16,531	451	-	-	36	487	-	1,787	21	11,538	13,346	2,586	(8,030)	(5,444)	
Forrest City Volunteer Police	22,164	604	-	-	68	672	-	2,396	28	1,528	3,952	3,467	(1,991)	1,476	
Fort Smith Volunteer Police	22,164	604	-	-	195	799	-	2,396	28	9,994	12,418	3,467	624	4,091	
Fountain Lake Volunteer Fire	49,823	1,358	-	-	4,304	5,662	-	5,386	62	33,507	38,955	7,794	(24,115)	(16,321)	
Fox Volunteer Fire	94,058	2,564	-	-	21,387	23,951	-	10,167	117	2,790	13,074	14,714	5,586	20,300	
Frenchport Volunteer Fire	99,599	2,715	-	-	-	2,715	-	10,766	124	8,494	19,384	15,581	(5,039)	10,542	
Gallatin Volunteer Fire	82,838	2,258	-	-	88	2,346	-	8,955	103	6,873	15,931	12,959	457	13,416	
Garland Volunteer Fire	33,246	906	-	-	124	1,030	-	3,594	41	-	3,635	5,201	332	5,533	
Garnett Volunteer Fire	94,474	2,576	-	-	7,482	10,058	-	10,212	117	1,319	11,648	14,779	3,291	18,070	
Gassville Volunteer Fire	99,368	2,709	-	-	18,159	20,868	-	10,741	123	1,354	12,218	15,545	7,311	22,856	
Gassville Volunteer Police	16,623	453	-	-	74	527	-	1,797	21	82	1,900	2,600	(2,765)	(165)	
Gentry Volunteer Fire	72,310	1,971	-	-	-	1,971	-	7,816	90	26,295	34,201	11,312	(18,205)	(6,893)	
Gentry Volunteer Police	28,444	775	-	-	4,184	4,959	-	3,075	35	1,528	4,638	4,450	(645)	3,805	
Gillett Volunteer Fire	55,317	1,508	-	-	3,140	4,648	-	5,980	69	26	6,075	8,654	2,778	11,432	
Gillham Volunteer Fire	38,140	1,040	-	-	2,770	3,810	-	4,123	47	7,382	11,552	5,967	(6,372)	(405)	
Glenwood Volunteer Fire	102,878	2,805	-	-	8,717	11,522	-	11,121	128	-	11,249	16,094	7,620	23,714	
Glenwood Volunteer Police	11,636	317	-	-	43	360	-	1,258	14	15,057	16,329	1,820	(8,160)	(6,340)	
Goshen Fire Dist Assoc	78,867	2,150	-	-	2,991	5,141	-	8,525	98	2,695	11,318	12,338	1,764	14,102	
Goshen Volunteer Police	-	-	-	-	-	-	-	-	-	-	-	-	(1,864)	(1,864)	
Gosnell Volunteer Fire	93,689	2,554	-	-	95	2,649	-	10,127	116	7,033	17,276	14,657	(1,348)	13,309	
Gosnell Volunteer Police	11,267	307	-	-	3,787	4,094	-	1,218	14	-	1,232	1,763	3,996	5,759	
Gould Volunteer Fire	49,869	1,360	-	-	-	1,360	-	5,391	62	7,087	12,540	7,801	(6,990)	811	
Grady Volunteer Fire	77,574	2,115	-	-	290	2,405	-	8,386	96	-	8,482	12,136	527	12,663	
Gravel Ridge Fire Protection Dist.	87,594	2,388	-	-	4,775	7,163	-	9,469	109	634	10,212	13,703	(2,550)	11,153	
Gravette Volunteer Fire	169,785	4,629	-	-	12,084	16,713	-	18,353	211	-	18,564	26,561	19,721	46,282	
Gravette Volunteer Police	10,759	293	-	-	77	370	-	1,163	13	3,678	4,854	1,683	965	2,648	
Grayson Fire Assoc	22,164	604	-	-	83	687	-	2,396	28	-	2,424	3,467	222	3,689	
Green Forest Volunteer Fire	105,833	2,885	-	-	268	3,153	-	11,440	131	3,452	15,023	16,556	(3,974)	12,582	
Green Forest Volunteer Police	5,402	147	-	-	3,473	3,620	-	584	7	1,401	1,992	845	417	1,262	
Greenbrier Volunteer Fire	122,040	3,327	-	-	203	3,530	-	13,192	152	16,717	30,061	19,092	(4,555)	14,537	
Greenland Volunteer Police	23,364	637	-	-	7,482	8,119	-	2,526	29	-	2,555	3,655	6,670	10,325	
Greenwood Rural Volunteer Fire	60,951	1,662	-	-	187	1,849	-	6,589	76	2,915	9,580	9,535	(5,114)	4,421	
Greenwood Volunteer Fire	201,276	5,488	-	-	5,036	10,524	-	21,757	250	15,457	37,464	31,488	(5,415)	26,073	
Greenwood Volunteer Police	22,164	604	-	-	13,927	14,531	-	2,396	28	-	2,424	3,467	8,587	12,054	
Greers Ferry Volunteer Fire	106,110	2,893	-	-	1,396	4,289	-	11,470	132	13,501	25,103	16,600	(7,106)	9,494	
Grover Township Volunteer Fire	72,079	1,965	-	-	3,671	5,636	-	7,792	89	1,549	9,430	11,276	(8,773)	2,503	
Grubbs Volunteer Fire	89,902	2,451	-	-	3,078	5,529	-	9,718	112	2,763	12,593	14,064	(4,925)	9,139	
Gum Springs Volunteer Fire	60,951	1,662	-	-	180	1,842	-	6,589	76	99	6,764	9,535	(3,279)	6,256	
Gurdon Volunteer Fire	105,140	2,867	-	-	13,171	16,038	-	11,365	131	-	11,496	16,448	12,908	29,356	
Guy Community Volunteer Fire	62,613	1,707	-	-	9,791	11,498	-	6,768	78	338	7,184	9,795	(1,218)	8,577	
Hackett Volunteer Fire	99,553	2,714	-	-	7,180	9,894	-	10,761	124	3,012	13,897	15,574	(603)	14,971	
Hackett Volunteer Police	5,541	151	-	-	80	231	-	599	7	5,099	5,705	867	(710)	157	
Hagarville Rfd #3	76,696	2,091	-	-	3,191	5,282	-	8,291	95	-	8,386	11,998	2,262	14,260	

See Notes to the Schedules of Employer Allocations and Schedules of Pension Amounts by Employer

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, 2024

(Continued)

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 Share of Contributions	Total Employer Pension Expense	
Halley Volunteer Fire	\$ 39,341	\$ 1,073	\$ -	\$ -	\$ 514	\$ 1,587	\$ -	\$ 4,253	\$ 49	\$ -	\$ 4,302	\$ 6,154	\$ (165)	\$ 5,989	
Hamburg Volunteer Fire	122,825	3,349	-	-	-	3,349	-	13,277	152	4,142	17,571	19,215	(4,033)	15,182	
Hampton Volunteer Fire	81,360	2,218	-	-	1,695	3,913	-	8,795	101	4,591	13,487	12,728	4,107	16,835	
Hampton Volunteer Police	-	-	-	-	-	-	-	-	-	-	-	-	(12)	(12)	
Hand Cove Fire Prot District	110,404	3,010	-	-	53	3,063	-	11,934	137	1,534	13,605	17,272	(2,332)	14,940	
Hardin Volunteer Fire	72,725	1,983	-	-	8,372	10,355	-	7,861	90	-	7,951	11,377	11,492	22,869	
Hardy Volunteer Fire	93,781	2,557	-	-	6,701	9,258	-	10,137	116	4,914	15,167	14,671	(9,214)	5,457	
Hardy Volunteer Police	16,623	453	-	-	2,955	3,408	-	1,797	21	-	1,818	2,600	4,290	6,890	
Harmon Volunteer Fire	84,084	2,292	-	-	5,763	8,055	-	9,089	104	6,052	15,245	13,154	4,744	17,898	
Harrell Volunteer Fire	88,332	2,408	-	-	102	2,510	-	9,548	110	12,169	21,827	13,819	(4,406)	9,413	
Harrisburg Volunteer Fire	110,496	3,013	-	-	3,392	6,405	-	11,944	137	1,238	13,319	17,286	6,474	23,760	
Harrisburg Volunteer Police	1,662	45	-	-	1,106	1,151	-	180	2	-	182	260	649	909	
Harrison Volunteer Fire	6,141	167	-	-	-	167	-	664	8	4,645	5,317	961	(4,982)	(4,021)	
Harrison Volunteer Police	39,895	1,088	-	-	4,372	5,460	-	4,313	50	36	4,399	6,241	1,258	7,499	
Hartford Volunteer Fire	81,314	2,217	-	-	4,758	6,975	-	8,790	101	4,808	13,699	12,721	7,133	19,854	
Haskell Volunteer Fire	67,000	1,827	-	-	627	2,454	-	7,242	83	4,542	11,867	10,481	(6,633)	3,848	
Haskell Volunteer Police	15,607	426	-	-	2	428	-	1,687	19	460	2,166	2,442	(508)	1,934	
Hatfield Volunteer Fire	82,745	2,256	-	-	67	2,323	-	8,945	103	-	9,048	12,945	679	13,624	
Hazen Volunteer Fire	93,873	2,559	-	-	18	2,577	-	10,147	117	1,615	11,879	14,686	(1,019)	13,667	
Heber Springs Volunteer Fire	115,391	3,146	-	-	3,069	6,215	-	12,473	143	4,400	17,016	18,052	(80)	17,972	
Heber Springs Volunteer Police	-	-	-	-	-	-	-	-	-	-	-	-	(7)	(7)	
Hector Volunteer Police	11,082	302	-	-	82	384	-	1,198	14	-	1,212	1,734	993	2,727	
Helena-West Helena Volunteer Fire	66,538	1,814	-	-	6,990	8,804	-	7,193	83	4,209	11,485	10,409	4,378	14,787	
Helena-West Helena Volunteer Police	11,913	325	-	-	4,140	4,465	-	1,288	15	117	1,420	1,864	(2,559)	(695)	
Hensley Volunteer Fire	11,082	302	-	-	-	302	-	1,198	14	15,195	16,407	1,734	(12,060)	(10,326)	
Hermitage Volunteer Fire	39,987	1,090	-	-	936	2,026	-	4,323	50	32	4,405	6,256	(774)	5,482	
Hermitage Volunteer Police	11,082	302	-	-	33	335	-	1,198	14	1,536	2,748	1,734	(1,835)	(101)	
Hickory Creek Volunteer Fire	32,830	895	-	-	64	959	-	3,549	41	178	3,768	5,136	1,237	6,373	
Hickory Ridge Volunteer Fire	83,115	2,266	-	-	276	2,542	-	8,984	103	3,363	12,450	13,002	(1,316)	11,686	
Higginson Volunteer Fire	103,632	2,825	-	-	2,256	5,081	-	11,202	129	2,863	14,194	16,212	6,603	22,815	
Higginson Volunteer Police	7,388	201	-	-	5	206	-	799	9	8,882	9,690	1,156	(5,805)	(4,649)	
Highfill Volunteer Fire	127,396	3,473	-	-	7,107	10,580	-	13,771	158	1,504	15,433	19,930	(5,042)	14,888	
Highfill Volunteer Police	33,523	914	-	-	288	1,202	-	3,624	42	1,428	5,094	5,244	(1,614)	3,630	
Highland Volunteer Fire	55,040	1,501	-	-	34	1,535	-	5,950	68	112	6,130	8,610	(1,447)	7,163	
Highland Volunteer Police	33,246	906	-	-	126	1,032	-	3,594	41	-	3,635	5,201	574	5,775	
Highway 15 South Volunteer Fire	83,115	2,266	-	-	3,869	6,135	-	8,984	103	7,468	16,555	13,002	(864)	12,138	
Highway 286 East Volunteer Fire	94,197	2,568	-	-	10,709	13,277	-	10,182	117	2,764	13,063	14,736	2,047	16,783	
Highway 70 West FPA	-	-	-	-	-	-	-	-	-	802	802	-	(34,056)	(34,056)	
Highway 94 East Volunteer Fire	44,328	1,209	-	-	1,561	2,770	-	4,792	55	28	4,875	6,935	284	7,219	
Hilltop Fire District# 51	77,343	2,109	-	-	123	2,232	-	8,361	96	3,051	11,508	12,099	(1,797)	10,302	
Hilltop Volunteer Fire	72,033	1,964	-	-	-	1,964	-	7,787	89	3,314	11,190	11,269	(3,307)	7,962	
Holiday Island Volunteer Fire	120,701	3,291	-	-	37,211	40,502	-	13,047	150	183	13,380	18,882	21,199	40,081	
Holland Volunteer Fire	76,835	2,095	-	-	3,060	5,155	-	8,306	95	4,584	12,985	12,020	(1,869)	10,151	
Hollis Volunteer Fire	72,310	1,971	-	-	3,803	5,774	-	7,816	90	2,792	10,698	11,312	(691)	10,621	
Holly Grove Volunteer Fire	50,885	1,387	-	-	1,629	3,016	-	5,500	63	6,518	12,081	7,960	(1,622)	6,338	
Holly Grove Volunteer Police	5,541	151	-	-	1,481	1,632	-	599	7	54	660	867	23	890	
Hon Volunteer Fire	49,869	1,360	-	-	3,186	4,546	-	5,391	62	-	5,453	7,801	5,794	13,595	
Hope Volunteer Fire	16,715	456	-	-	125	581	-	1,807	21	-	1,828	2,615	202	2,817	
Hopewell Fire District	21,656	590	-	-	5,443	6,033	-	2,341	27	10,427	12,795	3,388	1,462	4,850	
Horatio Volunteer Fire	133,214	3,632	-	-	12,722	16,354	-	14,400	165	-	14,565	20,840	9,566	30,406	
Horseshoe Lake Volunteer Fire	72,033	1,964	-	-	271	2,235	-	7,787	89	-	7,876	11,269	714	11,983	
Hot Springs Village Volunteer Fire	54,163	1,477	-	-	9,798	11,275	-	5,855	67	4,313	10,235	8,473	203	8,676	

See Notes to the Schedules of Employer Allocations and Schedules of Pension Amounts by Employer

**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, 2024**

(Continued)

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 Share of Contributions	Total Employer Pension Expense
Hot Springs Village Volunteer Police	\$ 5,541	\$ 151	\$ -	\$ -	\$ 1,588	\$ 1,739	\$ -	\$ 599	\$ 7	\$ -	\$ 606	\$ 867	\$ 2,006	\$ 2,873
Hoxie Volunteer Fire	117,607	3,206	-	-	6,635	9,841	-	12,713	146	-	12,859	18,398	13,123	31,521
Hoxie Volunteer Police	22,487	613	-	-	3,757	4,370	-	2,431	28	-	2,459	3,518	2,687	6,205
Hughes Volunteer Fire	88,471	2,412	-	-	5,291	7,703	-	9,563	110	-	9,673	13,840	10,230	24,070
Hughes Volunteer Police	5,633	154	-	-	518	672	-	609	7	7,432	8,048	881	103	984
Humphrey Volunteer Fire	72,033	1,964	-	-	11,158	13,122	-	7,787	89	34	7,910	11,269	5,045	16,314
Humphrey Volunteer Police	5,541	151	-	-	1,586	1,737	-	599	7	-	606	867	1,998	2,865
Huntington Volunteer Fire	61,736	1,683	-	-	2,271	3,954	-	6,673	77	-	6,750	9,658	3,359	13,017
Huntington Volunteer Police	5,541	151	-	-	1,498	1,649	-	599	7	-	606	867	1,991	2,858
Huntsville Volunteer Fire	126,150	3,439	-	-	22,139	25,578	-	13,636	157	-	13,793	19,735	17,578	37,313
Huntsville Volunteer Police	5,310	145	-	-	-	145	-	574	7	9,705	10,286	831	(11,769)	(10,938)
Huttig Volunteer Fire	72,772	1,984	-	-	11,014	12,998	-	7,866	90	2,690	10,646	11,384	725	12,109
Imboden Volunteer Fire	82,376	2,246	-	-	3,074	5,320	-	8,905	102	245	9,252	12,887	3,620	16,507
Inspiration Point Rural Fire Protection District	60,258	1,643	-	-	5,959	7,602	-	6,514	75	4,113	10,702	9,427	(5,169)	4,258
Ione Community Fire	37,910	1,034	-	-	2,944	3,978	-	4,098	47	-	4,145	5,931	2,126	8,057
Jasper Volunteer Fire	55,317	1,508	-	-	16,530	18,038	-	5,980	69	671	6,720	8,654	6,603	15,257
Johnson County Rld #1	105,556	2,878	-	-	30,202	33,080	-	11,410	131	34	11,575	16,513	28,509	45,022
Johnson County Rld #2	77,297	2,107	-	-	8,705	10,812	-	8,356	96	3,441	11,893	12,092	12,073	24,165
Johnson County Rld #4	66,446	1,812	-	-	5,256	7,068	-	7,183	82	69	7,334	10,395	1,357	11,752
Johnson County Rld #5	18,424	502	-	-	-	502	-	1,992	23	11,195	13,210	2,882	(12,600)	(9,718)
Johnson County Rld #7	43,589	1,188	-	-	9	1,197	-	4,712	54	7,459	12,225	6,819	(4,046)	2,773
Johnson County Rld #8	121,532	3,313	-	-	3,580	6,893	-	13,137	151	4,423	17,711	19,012	643	19,655
Johnson Volunteer Fire	92,904	2,533	-	-	226	2,759	-	10,043	115	3,879	14,037	14,534	4,150	18,684
Joiner Volunteer Fire	77,251	2,106	-	-	5,028	7,134	-	8,351	96	-	8,447	12,085	4,144	16,229
Jonesboro Volunteer Police	13,622	371	-	-	5,398	5,769	-	1,472	17	-	1,489	2,131	3,209	5,340
Joplin Volunteer Fire	88,194	2,405	-	-	68	2,473	-	9,534	109	45	9,688	13,797	934	14,731
Judsonia Volunteer Fire	107,172	2,922	-	-	100	3,022	-	11,585	133	2,172	13,890	16,766	3,566	20,332
Judsonia Volunteer Police	32,692	891	-	-	4,935	5,826	-	3,534	41	35	3,610	5,114	3,555	8,669
Junction City Volunteer Fire	99,738	2,719	-	-	28,719	31,438	-	10,781	124	-	10,905	15,603	16,769	32,372
Junction City Volunteer Police	5,310	145	-	-	1,639	1,784	-	574	7	272	853	831	203	1,034
Keiser Volunteer Fire	93,920	2,561	-	-	247	2,808	-	10,152	117	-	10,269	14,693	5,457	20,150
Kensett Volunteer Fire	62,382	1,701	-	-	11,603	13,304	-	6,743	77	30	6,850	9,759	4,551	14,310
Kensett Volunteer Police	16,623	453	-	-	10,871	11,324	-	1,797	21	159	1,977	2,600	(70)	2,530
Keo Volunteer Fire	27,982	763	-	-	-	763	-	3,025	35	6,249	9,309	4,377	(5,589)	(1,212)
Knoxville Volunteer Fire	27,428	748	-	-	3,204	3,952	-	2,965	34	1,344	4,343	4,291	61	4,352
Krooked Kreek Volunteer Fire	116,730	3,183	-	-	17,565	20,748	-	12,618	145	974	13,737	18,261	6,431	24,692
Lake City Volunteer Fire	147,113	4,011	-	-	7,447	11,458	-	15,903	183	-	16,086	23,014	13,393	36,407
Lake Hamilton Fire Protection District	110,635	3,016	-	-	-	3,016	-	11,959	137	3,084	15,180	17,308	(5,352)	11,956
Lake Maumelle Area Rld	110,681	3,018	-	-	-	3,018	-	11,964	137	14,644	26,745	17,315	(18,049)	(734)
Lake Norrell Area Fire Protection District	60,951	1,662	-	-	1,656	3,318	-	6,589	76	-	6,665	9,535	2,520	12,055
Lake Village Volunteer Fire	116,361	3,172	-	-	438	3,610	-	12,578	144	-	12,722	18,203	1,156	19,359
Lake Village Volunteer Police	5,541	151	-	-	21	172	-	599	7	-	606	867	299	1,166
Lakeview Volunteer Police	11,082	302	-	-	32	334	-	1,198	14	64	1,276	1,734	(1,500)	234
Lakeway Rural Volunteer Fire	49,453	1,348	-	-	31,147	32,495	-	5,346	61	-	5,407	7,736	19,165	26,901
Lamar Volunteer Fire	87,501	2,386	-	-	20,969	23,355	-	9,459	109	1,686	11,254	13,689	7,575	21,264
Landis Volunteer Fire	95,259	2,597	-	-	1,681	4,278	-	10,297	118	9,750	20,165	14,902	6,643	21,545
Lavaca Volunteer Fire	92,765	2,529	-	-	9,328	11,857	-	10,028	115	61	10,204	14,512	5,680	20,192
Lavaca Volunteer Police	22,164	604	-	-	77	681	-	2,396	28	1,487	3,911	3,467	1,275	4,742
Lawson-Urbana Volunteer Fire	60,997	1,663	-	-	259	1,922	-	6,594	76	-	6,670	9,542	361	9,903
Lazy Acres Volunteer Fire	32,830	895	-	-	27	922	-	3,549	41	178	3,768	5,136	168	5,304
Leachville Volunteer Fire	116,130	3,166	-	-	286	3,452	-	12,553	144	55	12,752	18,167	2,747	20,914
Leachville Volunteer Police	5,541	151	-	-	96	247	-	599	7	1,566	2,172	867	1,304	2,171

See Notes to the Schedules of Employer Allocations and Schedules of Pension Amounts by Employer

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, 2024

(Continued)

Employer	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense		
Lead Hill Volunteer Fire	\$ 72,033	\$ 1,964	\$ -	\$ -	\$ 1,749	\$ 3,713	\$ -	\$ 7,787	\$ 89	\$ -	\$ 7,876	\$ 11,269	\$ 2,652	\$ 13,921		
Lepanto Volunteer Fire	105,602	2,879	-	-	2,373	5,252	-	11,415	131	6,372	17,918	16,520	(2,543)	13,977		
Leslie Volunteer Fire	55,595	1,516	-	-	8	1,524	-	6,010	69	6,403	12,482	8,697	(5,312)	3,385		
Lewisville Volunteer Fire	83,115	2,266	-	-	54	2,320	-	8,984	103	11,238	20,325	13,002	(9,413)	3,589		
Liberty Volunteer Fire	33,384	910	-	-	190	1,100	-	3,609	41	13,034	16,684	5,223	(28,869)	(23,646)		
Lincoln Volunteer Fire	111,097	3,029	-	-	31,495	34,524	-	12,009	138	6,796	18,943	17,380	17,423	34,803		
Lincoln Volunteer Police	27,659	754	-	-	52	806	-	2,990	34	6,047	9,071	4,327	(7,502)	(3,175)		
Linwood-Moscow Volunteer Fire	66,492	1,813	-	-	3,722	5,535	-	7,188	83	5,948	13,219	10,402	(4,775)	5,627		
Little Flock Volunteer Fire	83,900	2,287	-	-	10,353	12,640	-	9,069	104	9,274	13,125	13,125	6,388	19,513		
Little Flock Volunteer Police	11,082	302	-	-	1,581	1,883	-	1,198	14	38	1,250	1,734	583	2,317		
Lockesburg Volunteer Fire	129,613	3,534	-	-	5,599	9,133	-	14,011	161	8,120	22,292	20,277	4,252	24,529		
London Rural Volunteer Fire	95,120	2,593	-	-	-	2,593	-	10,282	118	11,357	21,757	14,881	(9,499)	5,382		
Lone Rock Volunteer Fire	38,464	1,049	-	-	5,823	6,872	-	4,158	48	13,741	17,947	6,017	(2,280)	3,737		
Lonoke Volunteer Fire	99,830	2,722	-	-	16	2,738	-	10,791	124	10,261	21,176	15,617	(7,211)	8,406		
Louann Volunteer Fire	33,292	908	-	-	-	908	-	3,599	41	7,140	10,780	5,208	(7,130)	(1,922)		
Lowell Volunteer Fire	185	5	-	-	1,293	1,298	-	20	-	3,290	3,310	29	(3,161)	(3,132)		
Lowell Volunteer Police	16,761	457	-	-	38	495	-	1,812	21	4,775	6,608	2,622	(2,227)	395		
Lurton-Pelser Volunteer Fire	63,444	1,730	-	-	42,218	43,948	-	6,858	79	-	6,937	9,925	24,752	34,677		
Luxora Volunteer Fire	60,951	1,662	-	-	228	1,890	-	6,589	76	-	6,665	9,535	605	10,140		
Lynne Volunteer Fire	67,231	1,833	-	-	785	2,618	-	7,267	83	73	7,423	10,518	(2,191)	8,327		
Magazine Volunteer Fire	22,164	604	-	-	1,662	2,266	-	2,396	28	40	2,464	3,467	731	4,198		
Magnet Cove Volunteer Fire	61,505	1,677	-	-	364	2,041	-	6,649	76	-	6,725	9,622	431	10,053		
Magnolia Volunteer Fire	39,249	1,070	-	-	47	1,117	-	4,243	49	8,343	12,635	6,140	(3,701)	2,439		
Magnolia Volunteer Police	44,143	1,204	-	-	12	1,216	-	4,772	55	10,777	15,604	6,906	(5,632)	1,274		
Malvern Volunteer Fire	28,213	769	-	-	5,564	6,333	-	3,050	35	-	3,085	4,414	2,991	7,405		
Mammoth Spring Volunteer Fire	56,795	1,548	-	-	56	1,604	-	6,139	71	7,579	13,789	8,885	(5,547)	3,338		
Manila Volunteer Fire	144,666	3,944	-	-	17,835	21,779	-	15,638	180	1,391	17,209	22,631	1,410	24,041		
Mansfield Volunteer Fire	34,493	940	-	-	929	1,869	-	3,729	43	4,494	8,266	5,396	(5,471)	(75)		
Marble Volunteer Fire	22,164	604	-	-	84	688	-	2,396	28	-	2,424	3,467	222	3,689		
Marianna Volunteer Fire	105,740	2,883	-	-	10,715	13,598	-	11,430	131	2,392	13,953	16,542	4,243	20,785		
Marion Volunteer Fire	160,088	4,365	-	-	3,501	7,866	-	17,305	199	23,016	40,520	25,044	(8,662)	16,382		
Marion Volunteer Police	95,305	2,598	-	-	2,798	5,396	-	10,302	118	15,409	25,829	14,909	11,273	26,182		
Marked Tree Volunteer Fire	104,909	2,860	-	-	9,819	12,679	-	11,340	130	11,608	23,078	16,412	(5,681)	10,731		
Marked Tree Volunteer Police	-	-	-	-	199	199	-	-	-	459	459	-	(19)	(19)		
Marmaduke Volunteer Fire	67,646	1,844	-	-	-	1,844	-	7,312	84	13,452	20,848	10,583	(12,157)	(1,574)		
Marmaduke Volunteer Police	16,438	448	-	-	85	533	-	1,777	20	3,109	4,906	2,572	(676)	1,896		
Marshall Volunteer Fire	56,379	1,537	-	-	-	1,537	-	6,094	70	4,409	10,573	8,820	(11,612)	(2,792)		
Marshall Volunteer Police	6,972	190	-	-	969	1,159	-	754	9	89	852	1,091	(1,049)	42		
Marvell Volunteer Fire	99,738	2,719	-	-	381	3,100	-	10,781	124	5,734	16,639	15,603	(3,505)	12,098		
Marvell Volunteer Police	5,541	151	-	-	52	203	-	599	7	1,447	2,053	867	(258)	609		
Maumelle Volunteer Fire	27,936	762	-	-	-	762	-	3,020	35	7,796	10,851	4,370	(9,121)	(4,751)		
Mayflower Volunteer Fire	95,582	2,606	-	-	6,900	9,506	-	10,332	119	5,553	16,004	14,953	1,649	16,602		
Mayflower Volunteer Police	-	-	-	-	-	-	-	-	-	336	336	-	(13,124)	(13,124)		
Maynard Volunteer Fire	71,756	1,956	-	-	2,841	4,797	-	7,757	89	-	7,846	11,225	4,189	15,414		
McCrory Volunteer Fire	117,561	3,205	-	-	1,198	4,403	-	12,708	146	4,384	17,238	18,391	(2,781)	15,610		
McCrory Volunteer Police	-	-	-	-	-	-	-	-	-	1,441	1,441	-	(1,929)	(1,929)		
McGehee Volunteer Fire	66,446	1,812	-	-	-	1,812	-	7,183	82	13,541	20,806	10,395	(17,874)	(7,479)		
McNeil Volunteer Fire	77,204	2,105	-	-	276	2,381	-	8,346	96	354	8,796	12,078	4,151	16,229		
McRae Volunteer Fire	55,410	1,511	-	-	10,856	12,367	-	5,990	69	35	6,094	8,668	5,212	13,880		
McRae Volunteer Police	-	-	-	-	27	27	-	-	-	61	61	-	(3)	(3)		
Melbourne Volunteer Fire	72,033	1,964	-	-	3,151	5,115	-	7,787	89	65	7,941	11,269	(1,026)	10,243		
Melrose Volunteer Fire	11,590	316	-	-	5	321	-	1,253	14	6,732	7,999	1,813	(5,441)	(3,628)		

See Notes to the Schedules of Employer Allocations and Schedules of Pension Amounts by Employer

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, 2024

(Continued)

Employer	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense		
Mena Volunteer Fire	\$ 116,130	\$ 3,166	\$ -	\$ -	\$ 3,638	\$ 6,804	\$ -	\$ 12,553	\$ 144	\$ 1,340	\$ 14,037	\$ 18,167	\$ 2,059	\$ 20,226		
Midland Volunteer Fire	71,525	1,950	-	-	9,248	11,198	-	7,732	89	176	7,997	11,189	2,478	13,667		
Milo Volunteer Fire	83,115	2,266	-	-	47	2,313	-	8,984	103	2,967	12,054	13,002	(3,857)	9,145		
Mineral Springs Volunteer Fire	55,271	1,507	-	-	-	1,507	-	5,975	69	7,040	13,084	8,647	(7,054)	1,593		
Mineral Springs Volunteer Police	10,851	296	-	-	95	391	-	1,173	13	380	1,566	1,698	3,406	5,104		
Monette Volunteer Fire	132,660	3,617	-	-	3,317	6,934	-	14,340	165	190	14,695	20,753	8,081	28,834		
Monette Volunteer Police	1,847	50	-	-	1,229	1,279	-	200	2	-	202	289	721	1,010		
Monticello Volunteer Fire	40,218	1,097	-	-	2,694	3,791	-	4,347	50	9,555	13,952	6,292	(5,779)	513		
Montrose Volunteer Fire	16,623	453	-	-	-	453	-	1,797	21	10,720	12,538	2,600	(9,081)	(6,481)		
Morning Star Fpa	99,230	2,705	-	-	1,659	4,364	-	10,726	123	7,018	17,867	15,523	1,503	17,026		
Morning Star Volunteer Fire	44,328	1,209	-	-	173	1,382	-	4,792	55	1,382	6,229	6,935	22	6,957		
Moro Volunteer Fire	16,623	453	-	-	4	457	-	1,797	21	5,030	6,848	2,600	(3,883)	(1,283)		
Morrilton Volunteer Fire	134,877	3,677	-	-	-	3,677	-	14,580	167	6,819	21,566	21,100	(6,358)	14,742		
Morrison Volunteer Fire	57,672	1,572	-	-	1,671	3,243	-	6,234	72	4,340	10,646	9,022	(5,659)	3,363		
Morrow Volunteer Fire	61,413	1,674	-	-	-	1,674	-	6,639	76	6,160	12,875	9,607	(6,821)	2,786		
Mount Holly Volunteer Fire	93,643	2,553	-	-	72	2,625	-	10,122	116	88	10,326	14,649	463	15,112		
Mount Ida Volunteer Fire	105,602	2,879	-	-	3,060	5,939	-	11,415	131	3,113	14,659	16,520	2,456	18,976		
Mountain Home Volunteer Fire	67,323	1,835	-	-	2,206	4,041	-	7,277	84	-	7,361	10,532	3,113	13,645		
Mountain Home Volunteer Police	28,074	765	-	-	352	1,117	-	3,035	35	1,791	4,861	4,392	(125)	4,267		
Mountain Pine Volunteer Police	5,172	141	-	-	-	141	-	559	6	6,854	7,419	809	(5,828)	(5,019)		
Mountain View Volunteer Fire	132,383	3,609	-	-	24	3,633	-	14,310	164	8,394	22,868	20,710	(5,220)	15,490		
Mountain View Volunteer Police	10,759	293	-	-	3,392	3,685	-	1,163	13	-	1,176	1,683	3,134	4,817		
Mountainburg Volunteer Fire	117,607	3,206	-	-	314	3,520	-	12,713	146	38,156	51,015	18,398	(12,549)	5,849		
Mountainburg Volunteer Police	-	-	-	-	-	-	-	-	-	3,570	3,570	-	(5,227)	(5,227)		
Mt. Judea Area Volunteer Fire	133,445	3,638	-	-	783	4,421	-	14,425	166	17	14,608	20,876	(142)	20,734		
Mulberry Police	-	-	-	-	84	84	-	-	-	6,920	6,920	-	(827)	(827)		
Mulberry Volunteer Fire	143,511	3,913	-	-	7,748	11,661	-	15,513	178	210	15,901	22,451	1,438	23,889		
Murfreesboro Volunteer Fire	72,033	1,964	-	-	258	2,222	-	7,787	89	-	7,876	11,269	946	12,215		
Nashville Volunteer Fire	110,681	3,018	-	-	62	3,080	-	11,964	137	10,398	22,499	17,315	(3,333)	13,982		
Natural Dam Volunteer Fire	22,164	604	-	-	3,372	3,976	-	2,396	28	1,413	3,837	3,467	337	3,804		
New Blaine Rural Volunteer Fire	78,359	2,136	-	-	4,052	6,188	-	8,470	97	112	8,679	12,258	(390)	11,868		
Newark Volunteer Fire	99,322	2,708	-	-	4,710	7,418	-	10,736	123	10,871	21,730	15,538	1,977	17,515		
Newark Volunteer Police	5,541	151	-	-	3,635	3,786	-	599	7	-	606	867	2,158	3,025		
Newcastle Rural Volunteer Fire	49,407	1,347	-	-	13,035	14,382	-	5,341	61	159	5,561	7,729	17,695	25,424		
Newport Volunteer Fire	38,325	1,045	-	-	11	1,056	-	4,143	48	4,856	9,047	5,996	(5,344)	652		
Newport Volunteer Police	5,957	162	-	-	3,787	3,949	-	644	7	2,887	3,538	932	128	1,060		
Nimrod/Aplin Volunteer Fire	55,410	1,511	-	-	208	1,719	-	5,990	69	-	6,059	8,668	812	9,480		
Nob Hill Volunteer Fire	99,045	2,700	-	-	19	2,719	-	10,706	123	20,067	30,896	15,495	(12,040)	3,455		
Norfolk Volunteer Police	14,776	403	-	-	4,188	4,591	-	1,597	18	-	1,615	2,312	2,889	5,201		
Norman Volunteer Fire	62,982	1,717	-	-	1,580	3,297	-	6,808	78	-	6,886	9,853	2,188	12,041		
Norphlet Volunteer Fire	89,348	2,436	-	-	2,213	4,649	-	9,658	111	60	9,829	13,978	97	14,075		
Norphlet Volunteer Police	5,541	151	-	-	19	170	-	599	7	-	606	867	(192)	675		
North Crossett Volunteer Fire	55,918	1,525	-	-	-	1,525	-	6,045	69	6,122	12,236	8,748	(7,417)	1,331		
North Little Rock Volunteer Police	92	3	-	-	61	64	-	10	-	-	10	14	36	50		
North Pulaski Fpd	100,246	2,733	-	-	177	2,910	-	10,836	124	9,981	20,941	15,682	(12,981)	2,701		
Northeast Benton Co.	221,316	6,034	-	-	6,622	12,656	-	23,924	275	4,172	28,771	34,623	(4,682)	29,941		
Northeast Greene County Fire District	66,492	1,813	-	-	-	1,813	-	7,188	83	7,963	15,234	10,402	(9,826)	576		
Northeast Lakeside Volunteer Fire	77,712	2,119	-	-	10,009	12,128	-	8,400	96	70	8,566	12,157	6,430	18,587		
Northeast Saline County Fire	65,568	1,788	-	-	3,157	4,945	-	7,088	81	10,420	17,589	10,257	6,517	16,774		
Northside Volunteer Fire	27,705	755	-	-	-	755	-	2,995	34	5,167	8,196	4,334	(7,157)	(2,823)		
Northside Volunteer Fire	60,581	1,652	-	-	-	1,652	-	6,549	75	9,770	16,394	9,477	(18,023)	(8,546)		
Oak Grove Fire Protection Dist. #25	66,076	1,801	-	-	4,466	6,267	-	7,143	82	17,914	25,139	10,337	(4,173)	6,164		

See Notes to the Schedules of Employer Allocations and Schedules of Pension Amounts by Employer

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, 2024

(Continued)

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	
Oak Grove Volunteer Fire	\$ 105,510	\$ 2,877	\$ -	\$ -	\$ 17,796	\$ 20,673	\$ -	\$ 11,405	\$ 131	\$ -	\$ 11,536	\$ 16,506	\$ 25,038	\$ 41,544	
Oil Trough Volunteer Fire	72,679	1,982	-	-	1,555	3,537	-	7,856	90	6,423	14,369	11,370	(1,547)	9,823	
Ola Volunteer Fire	72,033	1,964	-	-	5,246	7,210	-	7,787	89	-	7,876	11,269	4,746	16,015	
Ola Volunteer Police	5,541	151	-	-	43	194	-	599	7	3,626	4,232	867	(847)	20	
Oppelo Volunteer Fire	67,231	1,833	-	-	-	1,833	-	7,267	83	5,921	13,271	10,518	(6,313)	4,205	
Oppelo Volunteer Police	16,623	453	-	-	5,009	5,462	-	1,797	21	-	1,818	2,600	4,193	6,793	
Osceola Volunteer Fire	61,320	1,672	-	-	6,766	8,438	-	6,629	76	1,044	7,749	9,593	8,402	17,995	
Osceola Volunteer Police	21,564	588	-	-	3	591	-	2,331	27	1,823	4,181	3,373	(2,201)	1,172	
Ouachita Co Fd #1	45,436	1,239	-	-	898	2,137	-	4,912	56	117	5,085	7,108	(4,422)	2,686	
Ouachita Volunteer Fire	66,492	1,813	-	-	19,694	21,507	-	7,188	83	-	7,271	10,402	24,021	34,423	
Oxley Volunteer Fire	22,164	604	-	-	82	686	-	2,396	28	39	2,463	3,467	(2,227)	1,240	
Ozark Volunteer Fire	77,574	2,115	-	-	92	2,207	-	8,386	96	16,566	25,048	12,136	(7,929)	4,207	
Ozark Volunteer Police	23,041	628	-	-	3,894	4,522	-	2,491	29	2,735	5,255	3,605	(4,237)	(632)	
Pangburn Volunteer Fire	187,839	5,121	-	-	6,500	11,621	-	20,305	233	-	20,538	29,385	11,477	40,862	
Pangburn Volunteer Police	5,125	140	-	-	3,412	3,552	-	554	6	-	560	802	1,737	2,539	
Paragould Volunteer Fire	44,328	1,209	-	-	89	1,298	-	4,792	55	9,771	14,618	6,935	(4,033)	2,902	
Paragould Volunteer Police	27,705	755	-	-	5	760	-	2,995	34	4,891	7,920	4,334	(4,016)	318	
Paris Volunteer Fire	88,563	2,415	-	-	318	2,733	-	9,573	110	-	9,683	13,855	577	14,432	
Parkin Volunteer Fire	12,283	335	-	-	-	335	-	1,328	15	24,582	25,925	1,921	(19,312)	(17,391)	
Parthenon Volunteer Fire	84,084	2,292	-	-	7,620	9,912	-	9,089	104	2,616	11,809	13,154	7,270	20,424	
Patterson Volunteer Fire	60,812	1,658	-	-	4,978	6,636	-	6,574	75	114	6,763	9,513	(787)	8,726	
Patterson Volunteer Police	5,541	151	-	-	16	167	-	599	7	1,634	2,240	867	(2,011)	(1,144)	
Pea Ridge Volunteer Fire	73,372	2,000	-	-	-	2,000	-	7,931	91	28,495	36,517	11,478	(61,426)	(49,948)	
Pea Ridge Volunteer Police	17,316	472	-	-	3,155	3,627	-	1,872	21	3,039	4,932	2,709	5,004	7,713	
Peel Volunteer Fire & Rescue	71,663	1,954	-	-	-	1,954	-	7,747	89	7,204	15,040	11,211	(4,977)	6,234	
Perla Volunteer Fire	38,094	1,039	-	-	12,676	13,715	-	4,118	47	3,741	7,906	5,959	13,655	19,614	
Perryville Volunteer Fire	59,242	1,615	-	-	2,714	4,329	-	6,404	74	1,500	7,978	9,268	(1,282)	7,986	
Perryville Volunteer Police	3,232	88	-	-	2,150	2,238	-	349	4	-	353	506	1,261	1,767	
Philadelphia Volunteer Fire	54,902	1,497	-	-	1,471	2,968	-	5,935	68	431	6,434	8,589	(3,087)	5,502	
Piggott Volunteer Fire	122,548	3,341	-	-	4,896	8,237	-	13,247	152	3,680	17,079	19,171	455	19,626	
Pine Bluff Volunteer Police	44,328	1,209	-	-	7,987	9,196	-	4,792	55	-	4,847	6,935	7,802	14,737	
Pine Ridge Volunteer Fire	27,705	755	-	-	106	861	-	2,995	34	-	3,029	4,334	273	4,607	
Pine Village Volunteer Fire	41,788	1,139	-	-	-	1,139	-	4,517	52	15,453	20,022	6,537	(11,934)	(5,397)	
Pineville Volunteer Fire	111,882	3,050	-	-	17,829	20,879	-	12,094	139	1,029	13,262	17,503	13	17,516	
Piney Point Volunteer Fire	110,358	3,009	-	-	13,755	16,764	-	11,929	137	2,957	15,023	17,264	3,436	20,700	
Plainview Volunteer Fire	88,656	2,417	-	-	-	2,417	-	9,583	110	4,585	14,278	13,869	(6,173)	7,696	
Pleasant Plains Volunteer Fire	104,447	2,848	-	-	6,831	9,679	-	11,290	130	24	11,444	16,340	3,015	19,355	
Plumerville Volunteer Fire	78,128	2,130	-	-	735	2,865	-	8,445	97	3,011	11,553	12,222	2,192	14,414	
Pocahontas Volunteer Fire	111,697	3,045	-	-	10,931	13,976	-	12,074	139	1,056	13,269	17,474	6,027	23,501	
Pocahontas Volunteer Police	28,628	781	-	-	2,854	3,635	-	3,095	36	3,212	6,343	4,479	(3,932)	547	
Ponca Volunteer Fire	50,238	1,370	-	-	1,924	3,294	-	5,431	62	-	5,493	7,859	2,579	10,438	
Portland Volunteer Fire	22,533	614	-	-	313	927	-	2,436	28	1,476	3,940	3,525	(1,574)	1,951	
Portland Volunteer Police	-	-	-	-	93	93	-	-	-	214	214	-	(9)	(9)	
Pottsville Volunteer Fire	67,138	1,830	-	-	63	1,893	-	7,257	83	21,096	28,436	10,503	(18,638)	(8,135)	
Pottsville Volunteer Police	27,243	743	-	-	3,160	3,903	-	2,945	34	4,484	11,463	4,262	(6,296)	(2,034)	
Prairie Grove Volunteer Fire	80,298	2,189	-	-	2,134	4,323	-	8,680	100	6,378	15,158	12,562	(17,679)	(5,117)	
Prairie Grove Volunteer Police	33,384	910	-	-	3,504	4,414	-	3,609	41	-	3,650	5,223	2,988	8,211	
Prescott Volunteer Fire	38,787	1,057	-	-	139	1,196	-	4,193	48	156	4,397	6,068	(6,300)	(232)	
Pulaski Co Volunteer Fire	16,623	453	-	-	50	503	-	1,797	21	2,983	4,801	2,600	(4,484)	(1,884)	
Pyatt Rural Fire & Def Assoc	49,684	1,355	-	-	25	1,380	-	5,371	62	4,486	9,919	7,773	(7,254)	519	
Quail Creek Volunteer Fire	19,393	529	-	-	3,339	3,868	-	2,096	24	160	2,280	3,034	(3,799)	(765)	
Quitman Volunteer Fire	72,448	1,975	-	-	4,266	6,241	-	7,831	90	6,157	14,078	11,334	1,196	12,530	

See Notes to the Schedules of Employer Allocations and Schedules of Pension Amounts by Employer

**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, 2024**

(Continued)

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 Share of Contributions	Total Employer Pension Expense	
Ravenden Volunteer Fire	\$ 67,600	\$ 1,843	\$ -	\$ -	\$ 976	\$ 2,819	\$ -	\$ 7,307	\$ 84	\$ 72	\$ 7,463	\$ 10,575	\$ (2,275)	\$ 8,300	
Rector Volunteer Fire	116,407	3,174	-	-	11,071	14,245	-	12,583	145	-	12,728	18,211	5,987	24,198	
Rector Volunteer Police	5,541	151	-	-	18	169	-	599	7	4,993	5,599	867	(3,034)	(2,167)	
Redfield Volunteer Fire	139,309	3,798	-	-	609	4,407	-	15,059	173	2,706	17,938	21,794	5,386	27,180	
Redfield Volunteer Police	10,943	298	-	-	7	305	-	1,183	14	59	1,256	1,712	20	1,732	
Richwood Volunteer Fire	27,705	755	-	-	98	853	-	2,995	34	34	3,063	4,334	(1,353)	2,981	
Rison Volunteer Fire	113,313	3,089	-	-	9,079	12,168	-	12,249	141	-	12,390	17,727	7,535	25,262	
Riverdale Volunteer Fire	21,841	595	-	-	18	613	-	2,361	27	149	2,537	3,417	(154)	3,263	
Rockport Volunteer Fire	37,263	1,016	-	-	-	1,016	-	4,028	46	8,365	12,439	5,829	(11,583)	(5,754)	
Rockport Volunteer Police	5,541	151	-	-	3,497	3,648	-	599	7	-	606	867	2,148	3,015	
Rocky Branch Volunteer Fire	88,379	2,410	-	-	24,769	27,179	-	9,553	110	3,287	12,950	13,826	31,549	45,375	
Rondo Volunteer Fire	5,541	151	-	-	16	167	-	599	7	1,448	2,054	867	(1,878)	(1,011)	
Rose Bud Volunteer Fire	94,197	2,568	-	-	7,395	9,963	-	10,182	117	191	10,490	14,736	(3,525)	11,211	
Ross Van Ness – Wellford Volunteer Fire	94,197	2,568	-	-	470	3,038	-	10,182	117	-	10,299	14,736	5,222	19,958	
Round Mountain Volunteer Fire	105,140	2,867	-	-	1,616	4,483	-	11,365	131	3,390	14,886	16,448	(48)	16,400	
Ruddell Hill Volunteer Fire	33,246	906	-	-	2,731	3,637	-	3,594	41	10,539	14,174	5,201	(3,761)	1,440	
Rudd's Crossing Volunteer Fire	41,326	1,127	-	-	1,829	2,956	-	4,467	51	32	4,550	6,465	(768)	5,697	
Runyan Acres Volunteer Fire Department Fire	72,725	1,983	-	-	12,090	14,073	-	7,861	90	31	7,982	11,377	11,821	23,198	
Russell Volunteer Fire	72,033	1,964	-	-	13,438	15,402	-	7,787	89	913	8,789	11,269	7,129	18,398	
Salem Volunteer Fire	60,489	1,649	-	-	-	1,649	-	6,539	75	33,400	40,014	9,463	(22,356)	(12,893)	
Salem-Saline County Volunteer	160,365	4,372	-	-	3,802	8,174	-	17,335	199	2,657	20,191	25,087	131	25,218	
Saratoga Volunteer Fire	11,082	302	-	-	43	345	-	1,198	14	-	1,212	1,734	110	1,844	
Sardis Fire Protection District	89,810	2,449	-	-	1,669	4,118	-	9,708	111	12,980	22,799	14,050	7,164	21,214	
Scotland Area Fire & Emergency	127,212	3,468	-	-	10,984	14,452	-	13,751	158	-	13,909	19,901	17,641	37,542	
Scott Volunteer Fire	48,807	1,331	-	-	6,136	7,467	-	5,276	61	528	5,865	7,635	(1,906)	5,729	
Scranton Rural Volunteer Fire	88,240	2,406	-	-	4,276	6,682	-	9,539	110	3,588	13,237	13,804	754	14,558	
Se Jefferson Co Volunteer Fire	48,807	1,331	-	-	13	1,344	-	5,276	61	4,188	9,525	7,635	(1,783)	5,852	
Searcy Volunteer Fire	11,082	302	-	-	42	344	-	1,198	14	-	1,212	1,734	109	1,843	
Searcy Volunteer Police	50,192	1,368	-	-	129	1,497	-	5,426	62	3,393	8,881	7,852	3,283	11,135	
Sedgwick Fire Improvement Dist	27,705	755	-	-	1,337	2,092	-	2,995	34	3,528	6,557	4,334	(1,893)	2,441	
Shady Grove Fire & Rescue	38,787	1,057	-	-	8	1,065	-	4,193	48	3,200	7,441	6,068	(1,948)	4,120	
Shannon Hills Volunteer Fire	66,538	1,814	-	-	9,172	10,986	-	7,193	83	6,679	13,955	10,409	5,492	15,901	
Shannon Hills Volunteer Police	22,164	604	-	-	2,759	3,363	-	2,396	28	6,816	9,240	3,467	(104)	3,363	
Shaw Volunteer Fire Protection	39,064	1,065	-	-	1,288	2,353	-	4,223	48	24,845	29,116	6,111	(12,560)	(6,449)	
Sheridan Volunteer Fire	110,450	3,011	-	-	48	3,059	-	11,939	137	23,377	35,453	17,279	(16,261)	1,018	
Sherwood Volunteer Police	22,718	619	-	-	8,674	9,293	-	2,456	28	-	2,484	3,554	8,383	11,937	
Siloam Springs Volunteer Fire	26,828	731	-	-	4,436	5,167	-	2,900	33	4,144	7,077	4,197	1,845	6,042	
Siloam Springs Volunteer Police	16,161	441	-	-	8,367	8,808	-	1,747	20	-	1,767	2,528	6,123	8,651	
Sixth District Volunteer Fire	100,846	2,749	-	-	985	3,734	-	10,901	125	1,374	12,400	15,776	(30)	15,746	
Smackover Volunteer Fire	99,091	2,702	-	-	79	2,781	-	10,711	123	136	10,970	15,502	254	15,756	
Smackover Volunteer Police	-	-	-	-	-	-	-	-	-	-	-	-	(256)	(256)	
Smyrna Volunteer Fire	28,028	764	-	-	4,037	4,801	-	3,030	35	9,369	12,434	4,385	488	4,873	
Snowball Volunteer Fire	72,033	1,964	-	-	306	2,270	-	7,787	89	1,530	9,406	11,269	(2,426)	8,843	
South Carroll Co Fire Assoc	78,497	2,140	-	-	-	2,140	-	8,485	97	2,878	11,460	12,280	(2,706)	9,574	
South Greene County Volunteer Fire	72,310	1,971	-	-	53	2,024	-	7,816	90	8,035	15,941	11,312	(3,133)	8,179	
South Mountain Volunteer Fire	21,979	599	-	-	6	605	-	2,376	27	3,642	6,045	3,438	(2,939)	499	
Southbend Volunteer Fire	93,042	2,537	-	-	-	2,537	-	10,058	116	3,599	13,773	14,555	(14,502)	53	
Southridge Volunteer Fire	72,033	1,964	-	-	56	2,020	-	7,787	89	13,911	21,787	11,269	(6,603)	4,666	
Southside Volunteer Fire	134,369	3,663	-	-	8,931	12,594	-	14,525	167	16,619	31,311	21,021	(4,616)	16,405	
Sparkman Volunteer Fire	56,426	1,538	-	-	5,685	7,223	-	6,099	70	13,292	19,461	8,827	276	9,103	
Sparkman Volunteer Police	-	-	-	-	3	3	-	-	-	3,192	3,192	-	(4,178)	(4,178)	
St. Francis Volunteer Fire	82,838	2,258	-	-	39,718	41,976	-	8,955	103	-	9,058	12,959	23,589	36,548	

See Notes to the Schedules of Employer Allocations and Schedules of Pension Amounts by Employer

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, 2024

(Continued)

Employer	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense		
Stamps Volunteer Fire	\$ 99,738	\$ 2,719	\$ -	\$ -	\$ 3,391	\$ 6,110	\$ -	\$ 10,781	\$ 124	\$ 3,762	\$ 14,667	\$ 15,603	\$ (3,952)	\$ 11,651		
Star City Volunteer Fire	110,358	3,009	-	-	4,724	7,733	-	11,929	137	3,648	15,714	17,264	6,091	23,355		
Star City Volunteer Police	11,082	302	-	-	4,679	4,981	-	1,198	14	3,404	4,616	1,734	2,213	3,947		
Stephens Volunteer Fire	55,410	1,511	-	-	166	1,677	-	5,990	69	1,580	7,639	8,668	(3,329)	5,339		
Strawberry Volunteer Fire	67,415	1,838	-	-	4,356	6,194	-	7,287	84	6,457	13,828	10,546	922	11,468		
Strickler Volunteer Fire	54,902	1,497	-	-	4,864	6,361	-	5,935	68	-	6,003	8,589	4,382	12,971		
Strong Volunteer Fire	77,574	2,115	-	-	292	2,407	-	8,386	96	-	8,482	12,136	(497)	11,639		
Strong Volunteer Police	-	-	-	-	66	66	-	-	-	153	153	-	(6)	(6)		
Stuttgart Police	38,787	1,057	-	-	3,730	4,787	-	4,193	48	1,281	5,522	6,068	12,034	18,102		
Stuttgart Volunteer Fire	16,623	453	-	-	846	1,299	-	1,797	21	20,138	21,956	2,600	(6,404)	(3,804)		
Sulphur Rock Area Volunteer Fire	55,364	1,509	-	-	180	1,689	-	5,985	69	-	6,054	8,661	520	9,181		
Sulphur Springs Volunteer Fire	27,613	753	-	-	3,448	4,201	-	2,985	34	2,849	5,868	4,320	(1,633)	2,687		
Sulphur Springs Volunteer Police	16,623	453	-	-	60	513	-	1,797	21	195	2,013	2,600	(7,106)	(4,506)		
Summit Volunteer Fire	100,476	2,739	-	-	2,446	5,185	-	10,861	125	-	10,986	15,718	3,172	18,890		
Sunnyland Rural Volunteer Fire	49,638	1,353	-	-	30	1,383	-	5,366	62	38	5,466	7,765	(1,784)	5,981		
Sunset Rural Volunteer Fire	49,869	1,360	-	-	189	1,549	-	5,391	62	-	5,453	7,801	495	8,296		
Swifton Volunteer Fire	88,656	2,417	-	-	332	2,749	-	9,583	110	-	9,693	13,869	1,568	15,437		
Swifton Volunteer Police	139	4	-	-	92	96	-	15	-	-	15	22	42	64		
Taylor Volunteer Fire	49,361	1,346	-	-	2,962	4,308	-	5,336	61	2,804	8,201	7,722	(5,229)	2,493		
Texarkana Volunteer Police	-	-	-	-	-	-	-	-	-	105	105	-	(1,616)	(1,616)		
Thornton Volunteer Fire	72,541	1,978	-	-	6,527	8,505	-	7,841	90	19	7,950	11,348	6,537	17,885		
Tillar Volunteer Fire	71,710	1,955	-	-	13	1,968	-	7,752	89	3,432	11,273	11,218	(1,503)	9,715		
Timbo Volunteer Fire	105,002	2,863	-	-	-	2,863	-	11,350	130	15,216	26,696	16,426	(11,329)	5,097		
Tinsman Volunteer Fire	38,787	1,057	-	-	119	1,176	-	4,193	48	3,048	7,289	6,068	(2,318)	3,750		
Tontitown Area Volunteer Fire	72,125	1,966	-	-	-	1,966	-	7,797	90	15,588	23,475	11,283	(21,525)	(10,242)		
Tontitown Volunteer Fire	94,150	2,567	-	-	36,591	39,158	-	10,177	117	-	10,294	14,729	33,057	47,786		
Tontitown Volunteer Police	60,812	1,658	-	-	3,435	5,093	-	6,574	75	2,878	9,527	9,513	122	9,635		
Town of Concord Police	22,164	604	-	-	4,661	5,265	-	2,396	28	-	2,424	3,467	7,615	11,082		
Town of Sherrill Vfd	44,097	1,202	-	-	12,278	13,480	-	4,767	55	22	4,844	6,899	15,906	22,805		
Town of St. Charles Volunteer Fire	55,410	1,511	-	-	207	1,718	-	5,990	69	-	6,059	8,668	551	9,219		
Tracy Area Volunteer Fire	45,251	1,234	-	-	-	1,234	-	4,892	56	7,696	12,644	7,079	(9,523)	(2,444)		
Trumann Volunteer Fire	55,779	1,521	-	-	429	1,950	-	6,030	69	112	6,211	8,726	(4,533)	4,193		
Trumann Volunteer Police	22,164	604	-	-	183	787	-	2,396	28	1,435	3,859	3,467	2,984	6,451		
Tuckerman Volunteer Fire	89,394	2,437	-	-	177	2,614	-	9,663	111	13,063	22,837	13,985	(5,225)	8,760		
Tuckerman Volunteer Police	-	-	-	-	-	-	-	-	-	6,694	6,694	-	(8,961)	(8,961)		
Tull Fire & Rescue	71,848	1,959	-	-	14,074	16,033	-	7,767	89	-	7,856	11,240	13,184	24,424		
Tumbling Shoals Ida Vfd	10,158	277	-	-	6,760	7,037	-	1,098	13	-	1,111	1,589	3,963	5,552		
Turrell Volunteer Fire	16,623	453	-	-	62	515	-	1,797	21	-	1,818	2,600	166	2,766		
Turtle Creek Volunteer Fire	116,361	3,172	-	-	-	3,172	-	12,578	144	6,240	18,962	18,203	(5,654)	12,549		
Tyrone Volunteer Fire	89,625	2,444	-	-	2,711	5,155	-	9,688	111	60	9,859	14,021	(480)	13,541		
Tyrone Volunteer Police	11,359	310	-	-	5,282	5,592	-	1,228	14	76	1,318	1,777	520	2,297		
Umpire Volunteer Fire	34,954	953	-	-	10	963	-	3,778	43	9,489	13,310	5,468	(4,583)	885		
Upper White Oak Lake Vfd Fire	33,939	925	-	-	6	931	-	3,669	42	3,003	6,714	5,309	384	5,693		
Valley Springs Volunteer Fire	60,304	1,644	-	-	14	1,658	-	6,519	75	3,931	10,525	9,434	(5,121)	4,313		
Van Buren Volunteer Police	38,510	1,050	-	-	2,718	3,768	-	4,163	48	6,945	11,156	6,024	(846)	5,178		
Vandervoort Rural Volunteer Fire	60,951	1,662	-	-	229	1,891	-	6,589	76	-	6,665	9,535	605	10,140		
Velvet Ridge Fire Protection District	94,289	2,571	-	-	7,368	9,939	-	10,192	117	-	10,309	14,751	5,640	20,391		
Vilonia Volunteer Fire	127,119	3,466	-	-	136	3,602	-	13,741	158	13,330	27,229	19,886	(3,630)	16,256		
Vilonia Volunteer Police	5,541	151	-	-	19	170	-	599	7	-	606	867	55	922		
Viola Volunteer Fire	50,469	1,376	-	-	726	2,102	-	5,456	63	34	5,553	7,895	(617)	7,278		
Wabbaseka Volunteer Fire	22,164	604	-	-	1,556	2,160	-	2,396	28	2,749	5,173	3,467	936	4,403		
Waldo Volunteer Fire	22,164	604	-	-	121	725	-	2,396	28	-	2,424	3,467	2,040	5,507		

See Notes to the Schedules of Employer Allocations and Schedules of Pension Amounts by Employer

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, 2024

(Continued)

Employer	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assum.	Changes in Proportion and Differences Between Employer Cont. and Share of Cont.	Total Deferred Inflows of Resources	Prop. Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense	
Waldo Volunteer Police	\$ 6,141	\$ 167	\$ -	\$ -	\$ 43	\$ 210	\$ -	\$ 664	\$ 8	\$ 3,081	\$ 3,753	\$ 961	\$ (412)	\$ 549	
Waldron Volunteer Fire	100,015	2,727	-	-	3,713	6,440	-	10,811	124	109	11,044	15,646	366	16,012	
Walnut Ridge Volunteer Fire	76,973	2,099	-	-	7,072	9,171	-	8,321	96	-	8,417	12,042	4,734	16,776	
Walnut Ridge Volunteer Police	11,082	302	-	-	39	341	-	1,198	14	38	1,250	1,734	(1,482)	252	
Ward Volunteer Fire	102,554	2,796	-	-	12,368	15,164	-	11,086	127	7,262	18,475	16,044	12,432	28,476	
Ward Volunteer Police	5,541	151	-	-	19	170	-	599	7	200	806	867	(7,905)	(7,038)	
Warren Volunteer Fire	176,619	4,815	-	-	2,968	7,783	-	19,092	219	6	19,317	27,630	4,261	31,891	
Washington Volunteer Fire	81,037	2,209	-	-	9,503	11,712	-	8,760	101	29	8,890	12,677	5,459	18,136	
Water Valley Volunteer Fire	60,951	1,662	-	-	4	1,666	-	6,589	76	2,811	9,476	9,535	(3,517)	6,018	
Watson Chapel Volunteer Fire	66,122	1,803	-	-	2,605	4,408	-	7,148	82	10,623	17,853	10,344	(4,039)	6,305	
Wedington Volunteer Fire	149,514	4,076	-	-	4,200	8,276	-	16,162	186	9,943	26,291	23,390	(1,878)	21,512	
Weiner Volunteer Fire	65,430	1,784	-	-	-	1,784	-	7,073	81	2,212	9,366	10,236	(3,388)	6,848	
Weiner Volunteer Police	11,128	303	-	-	7,250	7,553	-	1,203	14	-	1,217	4,306	6,047	6,047	
Wescon Volunteer Fire	105,510	2,877	-	-	-	2,877	-	11,405	131	6,058	17,594	16,506	(7,683)	8,823	
Wesley Volunteer Fire	22,349	609	-	-	1,347	1,956	-	2,416	28	3,294	5,738	3,496	(6,285)	(2,789)	
West Fork Volunteer Fire	128,597	3,506	-	-	14	3,520	-	13,901	160	2,698	16,759	20,118	(16,484)	3,634	
West Fork Volunteer Police	44,189	1,205	-	-	3,592	4,797	-	4,777	55	1,386	6,218	6,913	554	7,467	
West Memphis Volunteer Police	60,258	1,643	-	-	3,146	4,789	-	6,514	75	163	6,752	9,427	723	10,150	
West Point Volunteer Fire	38,787	1,057	-	-	1,584	2,641	-	4,193	48	-	4,241	6,068	2,317	8,385	
West Pulaski Volunteer Fire	265,829	7,248	-	-	11,538	18,786	-	28,735	330	15,119	44,184	41,586	11,708	53,294	
Western Greene Co Fire	122,779	3,347	-	-	1,067	4,414	-	13,272	152	6,028	19,452	19,207	(8,448)	10,759	
Western Grove Volunteer Fire	99,461	2,712	-	-	1,515	4,227	-	10,751	123	3,734	14,608	15,560	(6,817)	8,743	
Wheatley Volunteer Fire	44,328	1,209	-	-	130	1,339	-	4,792	55	1,348	6,195	6,935	(1,498)	5,437	
Wheeler Volunteer Fire	102,878	2,805	-	-	1,443	4,248	-	11,121	128	8,383	19,632	16,094	(4,754)	11,340	
White Bluff-Rye Hill Volunteer Fire	74,018	2,018	-	-	4,171	6,189	-	8,001	92	16,077	24,170	11,579	(16,415)	(4,836)	
White Hall Volunteer Fire	88,979	2,426	-	-	4,368	6,794	-	9,618	110	2,702	12,430	13,920	1,706	15,626	
White Hall Volunteer Police	27,705	755	-	-	3,126	3,881	-	2,995	34	132	3,161	4,334	4,206	8,540	
Whitehouse Volunteer Fire	87,778	2,393	-	-	62	2,455	-	9,489	109	7,750	17,348	13,732	(2,236)	11,496	
Wickes Rvld #2	49,869	1,360	-	-	344	1,704	-	5,391	62	-	5,453	7,801	6,396	14,197	
Williams Junction Volunteer Fire	44,328	1,209	-	-	203	1,412	-	4,792	55	-	4,847	6,935	1,757	8,692	
Wilmar Volunteer Fire	49,407	1,347	-	-	6,722	8,069	-	5,341	61	34	5,436	7,729	4,652	12,381	
Wilmot Volunteer Fire	30,337	827	-	-	-	827	-	3,279	38	3,187	6,504	4,746	(6,203)	(1,457)	
Wilmot Volunteer Police	-	-	-	-	13	13	-	-	-	31	31	-	(1)	(1)	
Wilson Police	1,570	43	-	-	595	638	-	170	2	39	211	246	(877)	(631)	
Wilson Volunteer Fire	50,100	1,366	-	-	311	1,677	-	5,416	62	3,121	8,599	7,838	(2,131)	5,707	
Wilton Volunteer Fire	39,433	1,075	-	-	545	1,620	-	4,263	49	4,342	8,654	6,169	(11,233)	(5,064)	
Winchester Volunteer Fire	38,787	1,057	-	-	195	1,252	-	4,193	48	1,424	5,665	6,068	1,857	7,925	
Woodlawn Volunteer Fire	76,466	2,085	-	-	175	2,260	-	8,266	95	13,595	21,956	11,962	(4,842)	7,120	
Wright-Pastoria Volunteer Fire	-	-	-	-	-	-	-	-	-	13,877	13,877	-	(17,787)	(17,787)	
Wynne Volunteer Fire	60,766	1,657	-	-	639	2,296	-	6,569	75	339	6,983	9,506	(1,697)	7,809	
Wynne Volunteer Police	16,900	461	-	-	6,492	6,953	-	1,827	21	-	1,848	2,644	5,964	8,608	
Y-City Volunteer Fire	54,810	1,494	-	-	6	1,500	-	5,925	68	1,663	7,656	8,574	(1,329)	7,245	
Yellville Volunteer Fire	66,492	1,813	-	-	197	2,010	-	7,188	83	1,661	8,932	10,402	(7,294)	3,108	
Zinc Volunteer Fire	46,544	1,269	-	-	1,589	2,858	-	5,031	58	9,253	14,342	7,281	(3,307)	3,974	
	\$ 40,199,138	\$ 1,095,988	\$ -	\$ -	\$ 2,486,291	\$ 3,582,279	\$ -	\$ 4,345,414	\$ 49,907	\$ 2,655,050	\$ 7,050,371	\$ 6,288,735	\$ (204,128)	\$ 6,084,607	

**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, 2024**

Note 1. Plan Description and Reporting Entity

The cost-sharing multiple-employer defined benefit pension plan (Plan) is administered by the Arkansas Local Police and Fire Retirement System (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, 3% of his final average pay; plus
- b. For each year of paid service resulting from employment in a position also covered by Social Security, 2% 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.
- 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, 2024, for each year of volunteer service, \$8.36 per month, to a maximum of \$334.40 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.

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
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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, 3.34% of his or her final average pay beginning July 1, 2023, 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, 3% of his or her final average pay beginning July 1, 2023.

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, the member will receive a benefit regardless of the total amount of credited service. The disability will be designated as Catastrophic Duty (as if the member accrued 28 years of paid service), Hazardous Duty (65% of the member's final average pay), or Ordinary Duty (15% of final average pay).

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 five years. The maximum term was extended to 10 years in 2023.

This DROP is only available to participants having at least 20 years of paid service. In addition, Act 829 of 2015 allows up to 36 months of actual LOPFI volunteer service credit to be used toward DROP eligibility. The DROP member continues his payroll withholding, the employee's contribution is credited according to law to the defined benefit pension plan and the DROP, and the monthly benefits that would have been payable had the member elected to cease employment and receive a service retirement shall be paid into a separate DROP account. At December 31, 2024, the DROP accounts totaled \$49,311,827.

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: 9.5% of gross pay beginning July 1, 2023; 8.5% of gross pay beginning July 1, 2009; 6% prior to that date
- b. Paid service also covered by Social Security: 3.5% of gross pay beginning July 1, 2023; 2.5% of gross pay beginning July 1, 2009; no employee contributions prior to that date
- c. Paid service-benefit program 2: 9.5% of gross pay beginning July 1, 2023; 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.

**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, 2024**

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 (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.

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, 2024 are based on the ratio of each employer's contributions to total employer contributions of the group for the fiscal year ended December 31, 2024. 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.

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, 2024

Note 3. Collective Net Pension Liability

The components of the net pension liability of all entities participating in the cost-sharing pension plan were as follows at December 31, 2024:

	Paid	Volunteer	Total
Total pension liability	\$ 4,056,580,822	\$ 184,768,346	\$ 4,241,349,168
Plan’s fiduciary net position	3,200,174,987	144,569,208	3,344,744,195
Net pension liability	<u>\$ 856,405,835</u>	<u>\$ 40,199,138</u>	<u>\$ 896,604,973</u>
Plan’s fiduciary net position as a percentage of total pension liability	78.89%	78.24%	78.86%

Actuarial Assumptions

The total pension liability as of December 31, 2024 was determined by an actuarial valuation as of December 31, 2024 using the following actuarial assumptions:

Paid Service Assumptions

Wage inflation	3.00%
Price inflation	2.25%
Investment rate of return	7.25%
Actuarial cost method	Entry age normal

Volunteer Service Assumptions

Price inflation	2.25%
Investment rate of return	7.25%
Actuarial cost method	Entry age normal

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
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December 31, 2024

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 Annual Comprehensive Financial Report for the year ended December 31, 2024. The combining statement for plans administered by the System is as follows:

	Cost-Sharing Multiple- Employer	Agent Multiple- Employer	Total
Additions			
Contributions			
Member contributions	\$ 38,109,594	\$ 10,489	\$ 38,120,083
Employer contributions	126,805,848	45,841,703	172,647,551
Local plan administrative mergers and paid military time	52,259	760,034	812,293
Total Contributions	164,967,701	46,612,226	211,579,927
Net Investment Income	436,055,362	44,016,292	480,071,654
Total Additions	601,023,063	90,628,518	691,651,581
Deductions			
Benefits paid to participants	152,978,189	60,066,456	213,044,645
Administrative expenses	4,906,263	495,233	5,401,496
Total Deductions	157,884,452	60,561,689	218,446,141
Net Increase in Net Position Restricted for Pensions	443,138,611	30,066,829	473,205,440
Net Position Restricted for Pensions, Beginning of Year	2,901,605,584	292,897,132	3,194,502,716
Net Position Restricted for Pensions, End of Year	<u>\$ 3,344,744,195</u>	<u>\$ 322,963,961</u>	<u>\$ 3,667,708,156</u>

Note 5. Additional Financial Information

Additional financial information is located in LOPFI's Annual Comprehensive Financial Report for the year ended December 31, 2024, which can be found on LOPFI's website at www.lopfi-prb.com.

GASB 68
Proportionate Share
LOPFI Only

Arkansas Local Police and Fire Retirement System

GASB Statement Nos. 68 – Employer Level Reporting
December 31, 2024





April 8, 2025

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

Dear Trustees:

This report provides information required by the Arkansas Local Police and Fire Retirement System ("LOPFI") at the employer level in connection with the Governmental Accounting Standards Board (GASB) Statement No. 68 "Accounting and Financial Reporting for Pensions." This report is intended to complement the GASB Statement Nos. 67 and 68 report dated April 4, 2025. These calculations have been made on a basis that is consistent with our understanding of these Statements. This report does not include Pension and Relief Funds under LOPFI Administration. Calculations required for compliance with GASB Statement No. 68 for Pension and Relief Funds under LOPFI Administration will be issued in separate reports.

Our calculation of the liability associated with the benefits described in this report was performed for the purpose of satisfying the requirements of GASB Statement No. 68. The Net Pension Liability is not an appropriate measure for measuring the sufficiency of plan assets to cover the estimated cost of settling the employer's benefit obligation. The Net Pension Liability is not an appropriate measure for assessing the need for or amount of future employer contributions. A calculation of the plan's liability for purposes other than satisfying the requirements of GASB Statement No. 68 may produce significantly different results. This report may be provided to parties other than the System only in its entirety and only with the permission of the Board of Trustees. GRS is not responsible for unauthorized use of this report.

This report is based upon information, furnished to us by LOPFI, concerning retirement and ancillary benefits, active members, deferred vested members, retirees and beneficiaries, and financial data. This information was checked for internal consistency, but it was not audited. We are not responsible for the accuracy or completeness of the data provided by LOPFI staff.

This report was prepared using our proprietary valuation model and related software which, in our professional judgment, has the capability to provide results that are consistent with the purposes of the valuation and has no material limitations or known weaknesses. We performed tests to ensure that the model reasonably represents that which is intended to be modeled.

This report complements the actuarial valuation report that was provided to LOPFI and should be considered in conjunction with that report. Please see the actuarial valuation report as of December 31, 2024 for additional discussion of the nature of actuarial calculations and more information related to participant data, demographic assumptions, and benefit provisions.

To the best of our knowledge, the information contained within this report is accurate and fairly represents the actuarial position of the Arkansas Local Police and Fire Retirement System. All calculations have been made in conformity with generally accepted actuarial principles and practices as well as with the Actuarial Standards of Practice issued by the Actuarial Standards Board.

This report was prepared using assumptions adopted by the Board. All actuarial assumptions used in this report are reasonable for the purposes of this valuation. Additional information about the actuarial assumptions can be found in Section F the accompanying GASB report.. The combined effect of the assumptions, excluding prescribed assumptions or methods set by law, is expected to have no significant bias (i.e., not significantly optimistic or pessimistic).

This information is intended to assist in preparation of the financial statements of the Arkansas Local Police and Fire Retirement System. Financial statements are the responsibility of management, subject to the auditor's review. Please let us know if there are any items that the auditor changes so that we may maintain consistency with the System's financial statements.

The signing actuaries are independent of the plan sponsor.

Heidi G. Barry and Casey T. Ahlbrandt-Rains are Members of the American Academy of Actuaries (MAAA) and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinions contained herein.

Respectfully submitted,
Gabriel, Roeder, Smith & Company



Heidi G. Barry, ASA, FCA, MAAA



Casey T. Ahlbrandt-Rains, ASA, FCA, MAAA

HGB/CTA:sc

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SECTION A

SYSTEM WIDE RESULTS

Executive Summary as of December 31, 2024

	2024
Actuarial Valuation Date	December 31, 2024
Measurement Date of the Net Pension Liability	December 31, 2024
Employer's Fiscal Year Ending Date (Reporting Date)	December 31, 2024

	Paid Service	Volunteer Service
Membership		
Number of		
- Retirees and Beneficiaries (Including DROP)	5,197	4,673
- Inactive, Nonretired Members	7,680	7,946
- Active Members	6,972	7,227
- Total	19,849	19,846
Covered Payroll	\$ 500,119,588	N/A

Net Pension Liability		
Total Pension Liability	\$ 4,056,580,822	\$ 184,768,346
Plan Fiduciary Net Position	3,200,174,987	144,569,208
Net Pension Liability	\$ 856,405,835	\$ 40,199,138
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	78.89%	78.24%
Net Pension Liability as a Percentage of Covered Payroll	171.24%	N/A

Development of the Single Discount Rate		
Single Discount Rate	7.25%	7.25%
Long-Term Expected Rate of Investment Return	7.25%	7.25%
Long-Term Municipal Bond Rate*	4.08%	4.08%
Last year ending December 31 in the 2025 to 2124 projection period for which projected benefit payments are fully funded	2124	2124

Total Pension Expense	\$ 135,806,869	\$ 6,288,735
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Deferred Outflows and Deferred Inflows of Resources by Source to be Recognized in Future Pension Expenses

	Paid Service		Volunteer Service	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 115,307,982	\$ -	\$ 1,095,988	\$ -
Changes in assumptions	-	10,869,975	-	49,907
Net difference between projected and actual earnings on pension plan investments	245,792,330	336,845,277	11,315,446	15,660,860
Total	\$ 361,100,312	\$ 347,715,252	\$ 12,411,434	\$ 15,710,767

*Source: "20-Bond GO Index" is the Bond Buyer Index, general obligation, 20 years to maturity, mixed quality. In describing this index, the Bond Buyer notes that the bonds' average credit quality is roughly equivalent Moody's Investors Service's Aa2 rating and Standard & Poor's Corp.'s AA. The rate shown is as of December 31, 2024.



Statement of Pension Expense under GASB Statement No. 68

Fiscal Year Ended December 31, 2024

	Paid Service	Volunteer Service	Total
A. Expense			
1. Service Cost	\$ 71,143,661	\$ 2,311,499	\$ 73,455,160
2. Interest on the Total Pension Liability	271,045,609	12,543,503	283,589,112
3. Current-Period Benefit Changes	-	-	-
4. Employee Contributions (made negative for addition here)	(38,109,594)	-	(38,109,594)
5. Projected Earnings on Plan Investments (made negative for addition here)	(201,512,694)	(9,110,478)	(210,623,172)
6. Pension Plan Administrative Expense	4,690,555	215,708	4,906,263
7. Other Changes in Plan Fiduciary Net Position	-	-	-
8. Recognition of Outflow (Inflow) of Resources Due to Liabilities	60,227,854	1,789,489	62,017,343
9. Recognition of Outflow (Inflow) of Resources Due to Assets	(31,678,522)	(1,460,986)	(33,139,508)
10. Total Pension Expense	\$ 135,806,869	\$ 6,288,735	\$ 142,095,604

Statement of Outflows and Inflows Arising from Current Reporting Period Fiscal Year Ended December 31, 2024

	Paid Service	Volunteer Service
A. Outflows (Inflows) of Resources Due to Liabilities		
1. Difference between expected and actual experience of the Total Pension Liability (gains) or losses	\$ 85,032,532	\$ 915,084
2. Assumption Changes (gains) or losses	\$ -	\$ -
3. Recognition period for Liabilities: Average of the expected remaining service lives of all employees {in years}	3.1921	2.7056
4. Outflow (Inflow) of Resources to be recognized in the current pension expense for the difference between expected and actual experience of the Total Pension Liability	\$ 26,638,430	\$ 338,219
5. Outflow (Inflow) of Resources to be recognized in the current pension expense for Assumption Changes	\$ -	\$ -
6. Outflow (Inflow) of Resources to be recognized in the current pension expense due to Liabilities	\$ 26,638,430	\$ 338,219
7. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses for the difference between expected and actual experience of the Total Pension Liability	\$ 58,394,102	\$ 576,865
8. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses for Assumption Changes	\$ -	\$ -
9. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Liabilities	\$ 58,394,102	\$ 576,865
B. Outflows (Inflows) of Resources Due to Assets		
1. Net difference between projected and actual earnings on pension plan investments (gains) or losses	\$ (215,371,067)	\$ (10,061,123)
2. Recognition period for Assets {in years}	5.0000	5.0000
3. Outflow (Inflow) of Resources to be recognized in the current pension expense due to Assets	\$ (43,074,213)	\$ (2,012,225)
4. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Assets	\$ (172,296,854)	\$ (8,048,898)

Paid Service

Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods Fiscal Year Ended December 31, 2024

A. Outflows and Inflows of Resources Due to Liabilities and Assets to be Recognized in Current Pension Expense

	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
1. Due to liabilities	\$ 96,185,424	\$ 35,957,570	\$ 60,227,854
2. Due to assets	122,896,166	154,574,688	(31,678,522)
3. Total *	\$ 219,081,590	\$ 190,532,258	\$ 28,549,332

B. Outflows and Inflows of Resources by Source to be Recognized in Current Pension Expense

	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
1. Differences between expected and actual experience	\$ 92,418,308	\$ -	\$ 92,418,308
2. Assumption changes	3,767,116	35,957,570	(32,190,454)
3. Net difference between projected and actual earnings on pension plan investments	122,896,166	154,574,688	(31,678,522)
4. Total *	\$ 219,081,590	\$ 190,532,258	\$ 28,549,332

C. Deferred Outflows and Deferred Inflows of Resources by Source to be Recognized in Future Pension Expenses

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows of Resources
1. Differences between expected and actual experience	\$ 115,307,982	\$ -	\$ 115,307,982
2. Assumption changes	-	10,869,975	(10,869,975)
3. Net difference between projected and actual earnings on pension plan investments	245,792,330	336,845,277	(91,052,947)
4. Total *	\$ 361,100,312	\$ 347,715,252	\$ 13,385,060

D. Deferred Outflows and Deferred Inflows of Resources by Year to be Recognized in Future Pension Expenses

Year Ending December 31	Net Deferred Outflows of Resources
2025	\$ 57,388,212
2026	76,485,155
2027	(77,414,092)
2028	(43,074,215)
2029	-
Thereafter	-
Total *	\$ 13,385,060

* Totals may not add due to rounding.



Volunteer Service

Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods Fiscal Year Ended December 31, 2024

A. Outflows and Inflows of Resources Due to Liabilities and Assets to be Recognized in Current Pension Expense

	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
1. Due to liabilities	\$ 3,965,640	\$ 2,176,151	\$ 1,789,489
2. Due to assets	5,657,724	7,118,710	(1,460,986)
3. Total*	\$ 9,623,364	\$ 9,294,861	\$ 328,503

B. Outflows and Inflows of Resources by Source to be Recognized in Current Pension Expense

	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
1. Differences between expected and actual experience	\$ 3,965,640	\$ 0	\$ 3,965,640
2. Assumption changes	-	2,176,151	(2,176,151)
3. Net difference between projected and actual earnings on pension plan investments	5,657,724	7,118,710	(1,460,986)
4. Total*	\$ 9,623,364	\$ 9,294,861	\$ 328,503

C. Deferred Outflows and Deferred Inflows of Resources by Source to be Recognized in Future Pension Expenses

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows of Resources
1. Differences between expected and actual experience	\$ 1,095,988	\$ 0	\$ 1,095,988
2. Assumption changes	-	49,907	(49,907)
3. Net difference between projected and actual earnings on pension plan investments	11,315,446	15,660,860	(4,345,414)
4. Total*	\$ 12,411,434	\$ 15,710,767	\$ (3,299,333)

D. Deferred Outflows and Deferred Inflows of Resources by Year to be Recognized in Future Pension Expenses

Year Ending December 31	Net Deferred Outflows of Resources
2025	\$ 524,233
2026	2,042,513
2027	(3,853,856)
2028	(2,012,223)
2029	-
Thereafter	-
Total*	\$ (3,299,333)

* Totals may not add due to rounding.



Schedule of Changes in Net Pension Liability and Related Ratios Current Period Fiscal Year Ended December 31, 2024

	Paid Service	Volunteer Service	Total
A. Total Pension Liability			
1. Service Cost	\$ 71,143,661	\$ 2,311,499	\$ 73,455,160
2. Interest on the Total Pension Liability	271,045,609	12,543,503	283,589,112
3. Changes of benefit terms	-	-	-
4. Difference between expected and actual experience of the Total Pension Liability	85,032,532	915,084	85,947,616
5. Changes of assumptions	-	-	-
6. Benefit payments, including refunds of employee contributions & DROP distributions	(147,258,547)	(5,719,642)	(152,978,189)
7. Net change in Total Pension Liability	\$ 279,963,255	\$ 10,050,444	\$ 290,013,699
8. Total Pension Liability – beginning	3,776,617,567	174,717,902	3,951,335,469
9. Total Pension Liability – ending	\$ 4,056,580,822	\$ 184,768,346	\$ 4,241,349,168
B. Plan Fiduciary Net Position			
1. Employer contributions	\$ 121,398,822	\$ 5,407,026	\$ 126,805,848
2. Employee contributions	38,109,594	-	38,109,594
3. Other contributions	52,259	-	52,259
4. Pension plan net investment income	416,883,761	19,171,601	436,055,362
5. Benefit payments, including refunds of employee contributions and DROP distributions	(147,258,547)	(5,719,642)	(152,978,189)
6. Pension plan administrative expense	(4,690,555)	(215,708)	(4,906,263)
7. Net change in Plan Fiduciary Net Position	\$ 424,495,334	\$ 18,643,277	\$ 443,138,611
8. Plan Fiduciary Net Position – beginning	2,775,679,653	125,925,931	2,901,605,584
9. Plan Fiduciary Net Position – ending	\$ 3,200,174,987	\$ 144,569,208	\$ 3,344,744,195
C. Net Pension Liability	\$ 856,405,835	\$ 40,199,138	\$ 896,604,973
D. Plan Fiduciary Net Position as a percentage of the Total Pension Liability	78.89%	78.24%	78.86%
E. Covered-Employee Payroll	\$ 500,119,588	N/A	N/A
F. Net Pension Liability as a percentage of Covered-Employee Payroll	171.24%	N/A	N/A

SECTION B

SCHEDULE OF EMPLOYER ALLOCATIONS OF NET PENSION LIABILITY (INCLUDING SENSITIVITY ANALYSIS)

Paid Service

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of December 31, 2024

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
				7.25%	8.25%	6.25%
2163632	70 West Fire Protection District Fire	\$ 23,985	0.01992%	\$ 170,593	\$ 72,545	\$ 291,803
15032	Alexander Fire	-	0.00000%	-	-	-
15022	Alexander Police	-	0.00000%	-	-	-
24822	Alzheimer Police	13,836	0.01149%	98,408	41,849	168,329
20522	Altus Police	9,692	0.00805%	68,934	29,315	117,913
30222	Amity Police	12,520	0.01040%	89,048	37,868	152,319
41833	Arkadelphia Fire	151,752	0.12603%	1,079,332	458,991	1,846,222
64733	Ash Flat Fire	55,260	0.04589%	393,035	167,140	672,296
64722	Ash Flat Police	52,107	0.04327%	370,610	157,603	633,936
60433	Ashdown Fire	10,286	0.00854%	73,159	31,111	125,140
60422	Ashdown Police	140,992	0.11709%	1,002,802	426,446	1,715,316
70122	Atkins Police	98,329	0.08166%	699,362	297,407	1,196,276
80922	Augusta Police	74,919	0.06222%	532,859	226,601	911,468
82522	Austin Police	45,540	0.03782%	323,902	137,741	554,042
90632	Bald Knob Fire	6,798	0.00565%	48,351	20,561	82,705
90622	Bald Knob Police	98,631	0.08191%	701,510	298,320	1,199,950
100732	Barling Fire	102,252	0.08492%	727,264	309,272	1,244,003
100722	Barling Police	151,550	0.12586%	1,077,895	458,380	1,843,765
110433	Batesville Fire	151,408	0.12574%	1,076,885	457,950	1,842,037
110422	Batesville Police	264,129	0.21936%	1,878,610	798,887	3,213,407
112023	Bauxite Police	43,356	0.03601%	308,368	131,135	527,471
120122	Bay Police	57,411	0.04768%	408,334	173,646	698,465
128732	Beaver Lake Fire	16,449	0.01366%	116,993	49,752	200,119
131732	Beebe Fire	78,283	0.06501%	556,786	236,776	952,395
140636	Bella Vista Fire	1,300,557	1.08012%	9,250,174	3,933,677	15,822,641
140626	Bella Vista Police	838,570	0.69643%	5,964,305	2,536,347	10,202,085
150333	Benton Fire	1,254,411	1.04179%	8,921,962	3,794,104	15,261,227
150322	Benton Police	1,253,913	1.04138%	8,918,420	3,792,598	15,255,168
160033	Bentonville Fire	2,264,194	1.88042%	16,104,014	6,848,303	27,546,297
160022	Bentonville Police	2,031,691	1.68732%	14,450,343	6,145,072	24,717,654
170822	Berryville Police	200,793	0.16676%	1,428,134	607,320	2,442,858
168622	Bethel Heights Police	-	0.00000%	-	-	-
175922	Black Rock Police	10,893	0.00905%	77,476	32,947	132,525
179133	Blytheville Fire	389,004	0.32307%	2,766,780	1,176,585	4,732,642
179122	Blytheville Police	411,016	0.34135%	2,923,339	1,243,163	5,000,441
188022	Bono Police	59,649	0.04954%	424,252	180,415	725,693
190222	Booneville Paid Police	92,395	0.07673%	657,157	279,459	1,124,082
199622	Bradford Police	24,312	0.02019%	172,918	73,534	295,781
200322	Bradley Police	3,763	0.00313%	26,764	11,382	45,781
209733	Brinkley Fire	9,729	0.00808%	69,197	29,426	118,363
209723	Brinkley Police	92,999	0.07724%	661,453	281,286	1,131,430
212722	Brookland Police	138,171	0.11475%	982,737	417,913	1,680,995
219433	Bryant Fire	760,803	0.63185%	5,411,189	2,301,132	9,255,967
219422	Bryant Police	765,850	0.63604%	5,447,086	2,316,397	9,317,369
224032	Buford Fire	10,889	0.00904%	77,448	32,935	132,476
228332	Bull Shoals Fire	16,865	0.01401%	119,952	51,010	205,180
228322	Bull Shoals Police	47,260	0.03925%	336,135	142,943	574,968
258533	Cabot Fire	679,681	0.56448%	4,834,211	2,055,770	8,269,033
258522	Cabot Police	713,680	0.59271%	5,076,028	2,158,604	8,682,667
268233	Caddo Valley Fire	6,516	0.00541%	46,345	19,708	79,274
268222	Caddo Valley Police	40,171	0.03336%	285,715	121,502	488,722
276322	Calion Police	-	0.00000%	-	-	-
277133	Camden Fire	374,465	0.31099%	2,663,371	1,132,611	4,555,760
277123	Camden Police	255,417	0.21212%	1,816,646	772,537	3,107,416

Paid Service

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of December 31, 2024

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
				7.25%	8.25%	6.25%
285222	Cammack Village Police	\$ 41,694	0.03463%	\$ 296,547	\$ 126,108	\$ 507,251
288722	Caraway Police	28,924	0.02402%	205,721	87,484	351,891
298422	Carlisle Police	37,698	0.03131%	268,126	114,022	458,636
309332	Cave City Fire	7,420	0.00616%	52,775	22,443	90,272
309322	Cave City Police	51,500	0.04277%	366,292	155,767	626,552
310732	Cave Spring Fire	95,485	0.07930%	679,134	288,805	1,161,675
310722	Cave Springs Police	196,704	0.16336%	1,399,051	594,953	2,393,111
318233	Centerton Fire	707,335	0.58744%	5,030,900	2,139,412	8,605,473
318222	Centerton Police	482,260	0.40052%	3,430,060	1,458,648	5,867,199
319022	Central City Police	8,456	0.00702%	60,143	25,576	102,876
333632	Cherokee Village Fire	97,014	0.08057%	690,009	293,429	1,180,277
333622	Cherokee Village Police	74,541	0.06191%	530,171	225,457	906,870
334422	Cherry Valley Police	10,083	0.00837%	71,715	30,497	122,670
348422	Clarendon Police	38,690	0.03213%	275,182	117,022	470,704
357322	Clarksville Police	265,021	0.22010%	1,884,954	801,585	3,224,259
368932	Clinton Fire	9,481	0.00787%	67,433	28,676	115,346
368922	Clinton Police	70,977	0.05895%	504,822	214,678	863,510
375122	Coal Hill Police	16,857	0.01400%	119,895	50,986	205,083
377822	Concord Police	-	0.00000%	-	-	-
383232	Conway Co. Fire	6,521	0.00542%	46,380	19,723	79,335
378633	Conway Fire	1,752,024	1.45506%	12,461,220	5,299,189	21,315,212
378622	Conway Police	2,325,810	1.93159%	16,542,256	7,034,668	28,295,921
387522	Corning Police	56,917	0.04727%	404,821	172,152	692,455
397222	Cotter Police	15,998	0.01329%	113,785	48,388	194,632
406533	Cotton Plant Fire	-	0.00000%	-	-	-
406522	Cotton Plant Police	8,232	0.00684%	58,550	24,899	100,151
427833	Crossett Fire	277,443	0.23042%	1,973,305	839,157	3,375,385
427822	Crossett Police	171,390	0.14234%	1,219,006	518,388	2,085,139
446422	Danville Police	72,081	0.05986%	512,674	218,017	876,941
455322	Dardanella Police	178,717	0.14842%	1,271,119	540,549	2,174,280
476633	De Queen Fire	61,962	0.05146%	440,703	187,411	753,833
476622	De Queen Police	210,439	0.17477%	1,496,741	636,496	2,560,211
466922	Decatur Police	131,576	0.10927%	935,830	397,966	1,600,760
481222	Dermott Police	42,188	0.03504%	300,061	127,602	513,261
485522	Des Arc Police	84,116	0.06986%	598,273	254,418	1,023,359
486322	Devalls Bluff Police	9,764	0.00811%	69,446	29,532	118,789
496022	DeWitt Police	93,800	0.07790%	667,150	283,708	1,141,175
498722	Diamond City Police	8,293	0.00689%	58,984	25,083	100,893
501022	Diaz Police	13,317	0.01106%	94,717	40,279	162,015
502922	Dierks Police	43,837	0.03641%	311,789	132,590	533,323
516922	Dover Police	65,157	0.05411%	463,427	197,074	792,703
535522	Earle Police	27,407	0.02276%	194,931	82,895	333,435
536322	East Camden Police	-	0.00000%	-	-	-
546033	El Dorado Fire	657,548	0.54610%	4,676,791	1,988,826	7,999,762
546023	El Dorado Police	674,331	0.56003%	4,796,160	2,039,588	8,203,945
556832	Elkins Fire	31,664	0.02630%	225,209	95,771	385,226
556822	Elkins Police	200,892	0.16684%	1,428,839	607,620	2,444,062
561422	Elm Springs Police	89,697	0.07449%	637,967	271,298	1,091,258
585133	Eureka Springs Fire	186,626	0.15499%	1,327,372	564,471	2,270,501
585122	Eureka Springs Police	185,122	0.15374%	1,316,675	559,922	2,252,203
587822	Evening Shade Police	-	0.00000%	-	-	-
595922	Fairfield Bay Police	65,273	0.05421%	464,252	197,425	794,115
604132	Farmington Fire	186,018	0.15449%	1,323,048	562,632	2,263,104
604122	Farmington Police	299,767	0.24896%	2,132,084	906,678	3,646,980

Paid Service

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of December 31, 2024

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
				7.25%	8.25%	6.25%
614937	Fayetteville Fire	\$ 3,106,698	2.58012%	\$ 22,096,299	\$ 9,396,549	\$ 37,796,243
614927	Fayetteville Police	3,548,445	2.94699%	25,238,212	10,732,661	43,170,559
630032	Flippin Fire	43,504	0.03613%	309,421	131,583	529,272
630022	Flippin Police	107,819	0.08954%	766,860	326,110	1,311,731
644033	Forrest City Fire	251,043	0.20849%	1,785,536	759,307	3,054,202
644022	Forrest City Police	381,548	0.31688%	2,713,749	1,154,034	4,641,932
654833	Fort Smith Fire	2,627,395	2.18206%	18,687,271	7,946,845	31,965,019
654823	Fort Smith Police	2,524,587	2.09668%	17,956,052	7,635,891	30,714,252
665322	Friendship Police	2,328	0.00193%	16,558	7,041	28,323
693932	Gassville Fire	12,417	0.01031%	88,316	37,557	151,066
693922	Gassville Police	43,336	0.03599%	308,226	131,074	527,228
704832	Gentry Fire	30,954	0.02571%	220,159	93,624	376,588
704822	Gentry Police	163,448	0.13574%	1,162,519	494,366	1,988,517
713722	Gillett Police	7,920	0.00658%	56,331	23,955	96,355
724222	Glenwood Police	30,647	0.02545%	217,976	92,695	372,853
726922	Goshen Police	86,162	0.07156%	612,825	260,606	1,048,251
733122	Gosnell Police	69,016	0.05732%	490,874	208,746	839,652
739033	Gravel Ridge Fire Protection Dist.	38,096	0.03164%	270,957	115,226	463,478
737432	Gravette Fire	75,787	0.06294%	539,033	229,226	922,028
737422	Gravette Police	142,643	0.11847%	1,014,544	431,439	1,735,402
743922	Green Forest Police	159,919	0.13281%	1,137,419	483,693	1,945,583
744732	Greenbrier Fire	35,844	0.02977%	254,939	108,414	436,080
744722	Greenbrier Police	149,877	0.12447%	1,065,996	453,319	1,823,411
746322	Greenland Police	59,545	0.04945%	423,512	180,100	724,427
747133	Greenwood Fire	20,656	0.01715%	146,915	62,476	251,302
747122	Greenwood Police	280,722	0.23314%	1,996,627	849,075	3,415,278
754422	Greers Ferry Police	35,116	0.02916%	249,762	106,212	427,223
776522	Hackett Police	21,169	0.01758%	150,564	64,028	257,543
804422	Hampton Police	27,696	0.02300%	196,987	83,770	336,951
813333	Hardy Fire	9,421	0.00782%	67,007	28,495	114,616
813322	Hardy Police	40,178	0.03337%	285,765	121,523	488,808
823022	Harrisburg Police	72,589	0.06029%	516,287	219,553	883,121
834633	Harrison Fire	426,575	0.35427%	3,034,002	1,290,223	5,189,733
834622	Harrison Police	512,439	0.42558%	3,644,708	1,549,928	6,234,358
843522	Hartford Police	8,887	0.00738%	63,209	26,880	108,120
847832	Haskell Fire	6,666	0.00554%	47,412	20,162	81,099
847822	Haskell Police	56,424	0.04686%	401,314	170,661	686,457
862133	Heber Springs Fire	72,459	0.06018%	515,363	219,160	881,540
862122	Heber Springs Police	196,039	0.16281%	1,394,322	592,941	2,385,020
865622	Hector Police	11,390	0.00946%	81,011	34,450	138,571
864833	Helena-West Helena Fire	286,893	0.23827%	2,040,518	867,739	3,490,355
864823	Helena-West Helena Police	167,542	0.13914%	1,191,638	506,749	2,038,324
866422	Hermitage Police	15,405	0.01279%	109,568	46,594	187,418
885022	Highfill Police	73,534	0.06107%	523,008	222,412	894,618
890732	Highland Fire	7,639	0.00634%	54,332	23,105	92,936
890722	Highland Police	34,278	0.02847%	243,801	103,678	417,028
900833	Holiday Island Fire	38,949	0.03235%	277,024	117,806	473,855
892322	Holly Grove Police	7,194	0.00597%	51,167	21,759	87,523
902433	Hope Fire	186,627	0.15499%	1,327,379	564,474	2,270,513
911337	Hot Springs Fire	1,563,734	1.29868%	11,122,013	4,729,685	19,024,466
911327	Hot Springs Police	2,209,605	1.83508%	15,715,752	6,683,193	26,882,165
921032	Hot Springs Village Fire	302,669	0.25137%	2,152,724	915,456	3,682,286
921022	Hot Springs Village Police	286,303	0.23778%	2,036,322	865,955	3,483,177
932633	Hoxie Fire	-	0.00000%	-	-	-

Paid Service

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of December 31, 2024

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
				7.25%	8.25%	6.25%
932622	Hoxie Police	\$ 47,405	0.03937%	\$ 337,167	\$ 143,382	\$ 576,732
941522	Hughes Police	13,072	0.01086%	92,974	39,538	159,035
951222	Humphrey Police	1,241	0.00103%	8,827	3,754	15,098
971722	Huntington Police	-	0.00000%	-	-	-
962833	Huntsville Fire	23,328	0.01937%	165,920	70,558	283,810
962822	Huntsville Police	137,504	0.11420%	977,993	415,896	1,672,881
981422	Huttig Police	7,200	0.00598%	51,210	21,777	87,596
1021933	Jacksonville Fire	1,034,424	0.85909%	7,357,311	3,128,729	12,584,854
1021922	Jacksonville Police	782,231	0.64964%	5,563,595	2,365,944	9,516,661
1031622	Jasper Police	19,228	0.01597%	136,759	58,157	233,929
1038332	Johnson Fire	98,949	0.08218%	703,772	299,282	1,203,818
1038322	Johnson Police	135,386	0.11244%	962,929	409,490	1,647,113
1050233	Jonesboro Fire	2,052,269	1.70441%	14,596,704	6,207,313	24,968,007
1050223	Jonesboro Police	2,681,313	2.22684%	19,070,761	8,109,926	32,620,988
1058822	Judsonia Police	50,090	0.04160%	356,264	151,503	609,397
1061822	Junction City Police	-	0.00000%	-	-	-
1080422	Kensett Police	42,741	0.03550%	303,994	129,275	519,989
1083922	Kibler Police	19,182	0.01593%	136,431	58,018	233,369
1100222	Lake City Police	42,519	0.03531%	302,415	128,603	517,288
1104032	Lake Hamilton Fire Protection District	5,100	0.00424%	36,274	15,426	62,047
1120722	Lake Village Police	89,305	0.07417%	635,179	270,113	1,086,489
1111823	Lakeview Police	19,266	0.01600%	137,029	58,272	234,391
1086322	Lamar Police	37,913	0.03149%	269,655	114,672	461,251
1130422	Lavaca Police	44,106	0.03663%	313,703	133,403	536,596
1140122	Leachville Police	48,151	0.03999%	342,473	145,638	585,807
1150922	Lepanto Police	11,778	0.00978%	83,771	35,624	143,292
1152522	Lewisville Police	36,404	0.03023%	258,922	110,108	442,893
1161432	Lincoln Fire	11,285	0.00937%	80,264	34,133	137,294
1161422	Lincoln Police	123,531	0.10259%	878,611	373,633	1,502,884
1157622	Little Flock Police	86,759	0.07205%	617,071	262,412	1,055,514
1160633	Little Rock Fire	9,010,092	7.48290%	64,084,018	27,252,012	109,617,229
1160623	Little Rock Police	11,156,418	9.26543%	79,349,699	33,743,811	135,729,546
1180022	Lonoke Police	123,102	0.10224%	875,559	372,336	1,497,665
10010	LOPFI Staff	223,307	0.18546%	1,588,265	675,417	2,716,764
1190833	Lowell Fire	411,335	0.34161%	2,925,608	1,244,128	5,004,322
1190822	Lowell Police	327,430	0.27193%	2,328,836	990,348	3,983,530
1195922	Luxora Police	9,668	0.00803%	68,763	29,242	117,621
1218133	Magnolia Fire	135,207	0.11229%	961,656	408,948	1,644,935
1218122	Magnolia Police	280,329	0.23281%	1,993,832	847,886	3,410,497
1229733	Malvern Fire	231,433	0.19221%	1,646,061	699,995	2,815,625
1229722	Malvern Police	284,836	0.23656%	2,025,888	861,518	3,465,329
1248332	Manila Fire	312	0.00026%	2,219	944	3,796
1248322	Manila Police	87,543	0.07270%	622,647	264,783	1,065,053
1258022	Mansfield Police	37,062	0.03078%	263,602	112,098	450,898
1268832	Marianna Fire	20,584	0.01710%	146,403	62,259	250,426
1268822	Marianna Police	75,183	0.06244%	534,737	227,399	914,680
1278532	Marion Fire	20,624	0.01713%	146,688	62,380	250,913
1278526	Marion Police	482,796	0.40096%	3,433,873	1,460,270	5,873,720
1288222	Marked Tree Police	64,818	0.05383%	461,016	196,049	788,579
1297122	Marmaduke Police	55,036	0.04571%	391,442	166,462	669,571
1305622	Marshall Police	31,784	0.02640%	226,063	96,134	386,686
1308022	Marvell Police	35,919	0.02983%	255,473	108,641	436,992
1318833	Maumelle Fire	688,237	0.57158%	4,895,066	2,081,648	8,373,126
1318823	Maumelle Police	604,657	0.50217%	4,300,605	1,828,851	7,356,287

Paid Service

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of December 31, 2024

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
				7.25%	8.25%	6.25%
1324232	Mayflower Fire	\$ 22,258	0.01849%	\$ 158,309	\$ 67,322	\$ 270,792
1324222	Mayflower Police	108,062	0.08975%	768,588	326,845	1,314,688
1328522	McCrory Police	53,245	0.04422%	378,704	161,045	647,781
1338233	McGehee Fire	118,076	0.09806%	839,812	357,134	1,436,519
1338222	McGehee Police	142,885	0.11867%	1,016,265	432,171	1,738,346
1358722	McRae Police	10,368	0.00861%	73,742	31,359	126,138
1377333	Mena Fire	42,396	0.03521%	301,540	128,231	515,792
1388922	Mineral Springs Police	28,946	0.02404%	205,878	87,550	352,158
1398622	Monette Police	50,298	0.04177%	357,743	152,132	611,928
1408733	Monticello Fire	124,726	0.10359%	887,110	377,247	1,517,423
1418422	Montrose Police	300	0.00025%	2,134	907	3,650
1421432	Morning Star FPA	9,001	0.00748%	64,019	27,225	109,507
1427332	Morrilton	11,952	0.00993%	85,008	36,150	145,409
1438933	Mountain Home Fire	437,795	0.36359%	3,113,804	1,324,159	5,326,236
1438922	Mountain Home Police	512,726	0.42582%	3,646,749	1,550,796	6,237,850
1447822	Mountain Pine Police	22,769	0.01891%	161,944	68,867	277,009
1452422	Mountain View Police	97,832	0.08125%	695,827	295,904	1,190,229
1436222	Mountainburg Police	9,600	0.00797%	68,280	29,036	116,794
1457522	Mulberry Police	35,515	0.02950%	252,599	107,419	432,077
1467222	Murfreesboro Police	36,945	0.03068%	262,770	111,744	449,475
1487733	Nashville Fire	24,771	0.02057%	176,183	74,923	301,365
1506733	Newport Fire	245,757	0.20410%	1,747,940	743,319	2,989,892
1506722	Newport Police	240,405	0.19966%	1,709,874	727,131	2,924,779
1509133	Nob Hill Fire	17,861	0.01483%	127,036	54,023	217,298
1536933	North Little Rock Fire	2,957,446	2.45617%	21,034,749	8,945,120	35,980,436
1536923	North Little Rock Police	3,646,573	3.02849%	25,936,145	11,029,460	44,364,389
1524532	Northeast Lakeside Association Fire	12,185	0.01012%	86,665	36,855	148,243
1547433	Oak Grove Fire Protection Dist. #25	11,458	0.00952%	81,495	34,656	139,399
1555522	Ola Police	35,596	0.02956%	253,176	107,664	433,063
1566022	Oppelo Police	-	0.00000%	-	-	-
1576833	Osceola Fire	236,094	0.19608%	1,679,212	714,092	2,872,331
1576822	Osceola Police	339,859	0.28225%	2,417,237	1,027,941	4,134,742
1585732	Ozark Fire	15,889	0.01320%	113,010	48,058	193,306
1585722	Ozark Police	112,410	0.09336%	799,513	339,996	1,367,586
1599722	Pangburn Police	24,882	0.02066%	176,973	75,258	302,716
1616033	Paragould Fire	612,283	0.50850%	4,354,845	1,851,917	7,449,066
1616022	Paragould Police	723,869	0.60117%	5,148,497	2,189,421	8,806,626
1623322	Patterson Police	8,926	0.00741%	63,486	26,998	108,594
1627632	Pea Ridge	211,092	0.17531%	1,501,386	638,471	2,568,156
1627622	Pea Ridge Police	287,711	0.23894%	2,046,336	870,214	3,500,306
1628422	Perla Police	2,220	0.00184%	15,790	6,715	27,009
1631422	Perryville Police	59,936	0.04978%	426,293	181,283	729,184
1646233	Pine Bluff Fire	1,479,943	1.22910%	10,526,052	4,476,250	18,005,060
1646223	Pine Bluff Police	1,243,102	1.03240%	8,841,527	3,759,898	15,123,641
1657822	Plainview Police	2,748	0.00228%	19,545	8,312	33,432
1643822	Pleasant Plains Police	20,749	0.01723%	147,577	62,758	252,433
1665933	Pocahontas Fire	72,135	0.05991%	513,058	218,180	877,598
1665922	Pocahontas Police	196,338	0.16306%	1,396,448	593,846	2,388,658
1671322	Portland Police	14,911	0.01238%	106,054	45,100	181,408
1668322	Pottsville Police	67,968	0.05645%	483,420	205,577	826,902
1675632	Prairie Grove Fire	100,090	0.08312%	711,887	302,733	1,217,700
1675622	Prairie Grove Police	255,004	0.21178%	1,813,709	771,288	3,102,391
1685333	Pulaski Co Fire	691,489	0.57428%	4,918,195	2,091,484	8,412,690
1695022	Ravenden Police	9,417	0.00782%	66,978	28,483	114,568

Paid Service

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of December 31, 2024

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				7.25%	8.25%	6.25%
1704322	Rector Police	\$ 54,986	0.04567%	\$ 391,086	\$ 166,311	\$ 668,962
1713222	Redfield Police	70,171	0.05828%	499,089	212,240	853,704
1714022	Rison Police	37,008	0.03074%	263,218	111,935	450,241
1720522	Rockport Police	52,220	0.04337%	371,413	157,945	635,311
1724833	Rogers Fire	2,427,841	2.01633%	17,267,949	7,343,272	29,537,235
1724822	Rogers Police	2,280,869	1.89427%	16,222,615	6,898,739	27,749,166
1733733	Russellville Fire	844,880	0.70167%	6,009,185	2,555,432	10,278,852
1733722	Russellville Police	869,957	0.72250%	6,187,544	2,631,280	10,583,940
1753122	Salem Police	48,401	0.04020%	344,251	146,394	588,849
1749332	SAU Tech - Arkansas Fire Training Academy	24,374	0.02024%	173,359	73,722	296,535
1763933	Searcy Fire	717,165	0.59561%	5,100,815	2,169,144	8,725,065
1763922	Searcy Police	760,637	0.63171%	5,410,009	2,300,630	9,253,948
1765522	Shannon Hills Police	61,921	0.05143%	440,411	187,287	753,334
1778722	Sherwood Police	1,170,875	0.97241%	8,327,814	3,541,440	14,244,924
1783333	Siloam Springs Fire	963,949	0.80056%	6,856,059	2,915,570	11,727,452
1783322	Siloam Springs Police	773,584	0.64246%	5,502,094	2,339,790	9,411,462
1793022	Smackover Police	98,699	0.08197%	701,994	298,526	1,200,777
1798126	Sparkman Police	1,464	0.00122%	10,413	4,428	17,811
1803133	Springdale Fire	2,930,772	2.43401%	20,845,031	8,864,442	35,655,919
1803122	Springdale Police	2,880,171	2.39199%	20,485,133	8,711,393	35,040,304
1813922	Stamps Police	23,657	0.01965%	168,260	71,553	287,812
1824422	Star City Police	73,013	0.06064%	519,303	220,836	888,280
1828722	Stephens Police	-	0.00000%	-	-	-
1843022	Strong Police	6,482	0.00538%	46,103	19,606	78,860
1854633	Stuttgart Fire	245,951	0.20426%	1,749,319	743,906	2,992,252
1854622	Stuttgart Police	277,120	0.23015%	1,971,008	838,180	3,371,456
1873222	Sulphur Police	37,377	0.03104%	265,843	113,051	454,730
1879122	Swifton Police	8,023	0.00666%	57,063	24,266	97,608
1892933	Texarkana Fire	923,263	0.76677%	6,566,681	2,792,510	11,232,464
1892923	Texarkana Police	1,045,221	0.86806%	7,434,104	3,161,386	12,716,211
1908932	Tontitown Fire	99,584	0.08270%	708,288	301,203	1,211,544
1908922	Tontitown Police	282,709	0.23479%	2,010,760	855,084	3,439,452
885032	Town of Highfill Fire	6,084	0.00505%	43,272	18,402	74,018
1922433	Trumann Fire	76,316	0.06338%	542,795	230,826	928,464
1922422	Trumann Police	249,143	0.20691%	1,772,022	753,560	3,031,086
1931322	Tuckerman Police	23,323	0.01937%	165,884	70,543	283,749
1937222	Tyroneza Police	23,046	0.01914%	163,914	69,705	280,379
1941033	Van Buren Fire	683,347	0.56752%	4,860,286	2,066,858	8,313,634
1941022	Van Buren Police	641,561	0.53282%	4,563,084	1,940,472	7,805,263
1952632	Vilonia Fire	20,713	0.01720%	147,321	62,649	251,995
1952622	Vilonia Police	125,212	0.10399%	890,567	378,717	1,523,335
1991722	Waldo Police	8,163	0.00678%	58,059	24,690	99,311
2002822	Waldron Police	99,379	0.08253%	706,830	300,583	1,209,050
2011733	Walnut Ridge Fire	109,203	0.09069%	776,703	330,296	1,328,569
2011722	Walnut Ridge Police	94,886	0.07880%	674,874	286,993	1,154,388
2016832	Ward Fire	14,406	0.01196%	102,462	43,573	175,264
2016822	Ward Police	154,244	0.12810%	1,097,056	466,528	1,876,540
2021433	Warren Fire	44,416	0.03689%	315,908	134,341	540,367
2041922	Weiner Police	11,475	0.00953%	81,616	34,707	139,605
2050832	West Fork Fire	25,731	0.02137%	183,011	77,826	313,045
2050822	West Fork Police	74,830	0.06215%	532,226	226,332	910,386
2060533	West Memphis Fire	927,303	0.77013%	6,595,416	2,804,730	11,281,615
2060522	West Memphis Police	1,475,370	1.22530%	10,493,526	4,462,419	17,949,425
2070222	Wheatley Police	8,595	0.00714%	61,132	25,997	104,567

Paid Service

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of December 31, 2024

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				7.25%	8.25%	6.25%
2081822	White Hall Police	\$ 187,805	0.15597%	\$ 1,335,758	\$ 568,037	\$ 2,284,845
2100822	Wilmot Police	6,836	0.00568%	48,621	20,676	83,167
2109122	Wilson Police	13,749	0.01142%	97,789	41,585	167,271
2119933	Wynne Fire	126,427	0.10500%	899,208	382,392	1,538,117
2119922	Wynne Police	269,948	0.22419%	1,919,997	816,487	3,284,201
		\$ 120,409,044	100.00000%	\$ 856,405,835	\$ 364,190,372	\$ 1,464,902,444

Volunteer Service

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of December 31, 2024

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
				7.25%	8.25%	6.25%
2170034	101-Gamaliel FPD #5	\$ 16,464	0.31519%	\$ 126,704	\$ 49,620	\$ 215,570
2163634	70 West Fire Protection District Fire	12,144	0.23249%	93,458	36,600	159,007
15039	Alexander Volunteer Fire	4,984	0.09541%	38,356	15,021	65,258
15029	Alexander Volunteer Police	6,278	0.12019%	48,314	18,921	82,201
10634	Allison Sylamore Volunteer Fire	5,634	0.10786%	43,358	16,980	73,768
11634	Alma Volunteer Fire	17,406	0.33322%	133,953	52,459	227,904
19534	Alpena Volunteer Fire	8,694	0.16644%	66,907	26,202	113,834
24834	Alzheimer Volunteer Fire	2,952	0.05651%	22,718	8,897	38,652
24824	Alzheimer Volunteer Police	648	0.01241%	4,987	1,953	8,485
20534	Altus Volunteer Fire	8,016	0.15346%	61,690	24,159	104,957
30234	Amity Volunteer Fire	11,574	0.22158%	89,071	34,882	151,543
30224	Amity Volunteer Police	648	0.01241%	4,987	1,953	8,485
31034	Antioch Volunteer Fire	10,008	0.19160%	77,020	30,163	131,039
34534	Appleton Rural Volunteer Fire	11,634	0.22272%	89,533	35,063	152,329
36134	Arch Street FPD #16	8,790	0.16828%	67,646	26,492	115,091
41834	Arkadelphia Volunteer Fire	7,158	0.13703%	55,087	21,573	93,723
50734	Arkansas City Volunteer Fire	5,568	0.10659%	42,850	16,781	72,904
64734	Ash Flat Volunteer Fire	8,586	0.16437%	66,076	25,877	112,420
64724	Ash Flat Volunteer Police	3,630	0.06949%	27,936	10,940	47,529
60434	Ashdown Volunteer Fire	13,704	0.26235%	105,463	41,302	179,432
60424	Ashdown Volunteer Police	3,654	0.06995%	28,120	11,013	47,843
70134	Atkins Volunteer Fire	16,458	0.31508%	126,658	49,602	215,492
70124	Atkins Volunteer Police	2,898	0.05548%	22,302	8,734	37,945
80924	Augusta Police	672	0.01286%	5,172	2,025	8,799
80934	Augusta Volunteer Fire	12,312	0.23570%	94,751	37,106	161,206
82534	Austin Volunteer Fire	11,412	0.21847%	87,825	34,394	149,422
82524	Austin Volunteer Police	4,398	0.08420%	33,846	13,255	57,585
83334	Avoca Volunteer Fire	18,162	0.34770%	139,771	54,737	237,803
90634	Bald Knob Volunteer Fire	12,894	0.24685%	99,230	38,861	168,827
90624	Bald Knob Volunteer Police	-	0.00000%	-	-	-
100734	Barling Volunteer Fire	7,986	0.15289%	61,459	24,069	104,564
100724	Barling Volunteer Police	5,034	0.09637%	38,741	15,172	65,912
107434	Barton-Lexa Fire Department, Inc.	27,408	0.52470%	210,927	82,603	358,865
110434	Batesville Volunteer Fire	7,914	0.15151%	60,905	23,852	103,621
110424	Batesville Volunteer Police	9,984	0.19114%	76,835	30,090	130,725
112034	Bauxite Volunteer Fire	1,446	0.02768%	11,128	4,358	18,933
112024	Bauxite Volunteer Police	-	0.00000%	-	-	-
122834	Bay Village Volunteer Fire	2,160	0.04135%	16,623	6,510	28,282
120134	Bay Volunteer Fire	7,200	0.13784%	55,410	21,700	94,273
120124	Bay Volunteer Police	2,862	0.05479%	22,025	8,626	37,473
405734	BDR FD#1	36,762	0.70378%	282,913	110,795	481,341
130934	Bearden Volunteer Fire	8,040	0.15392%	61,874	24,231	105,271
128734	Beaver Lake Volunteer Fire	5,934	0.11360%	45,667	17,884	77,696
126034	Beaverfork Volunteer Fire	10,680	0.20446%	82,191	32,188	139,838
134134	Bee Branch Volunteer Fire	7,200	0.13784%	55,410	21,700	94,273
131734	Beebe Volunteer Fire	14,322	0.27418%	110,219	43,164	187,524
140624	Bella Vista Police	768	0.01470%	5,910	2,315	10,056
139234	Belleville Volunteer Fire	10,056	0.19251%	77,389	30,307	131,668
150324	Benton Volunteer Police	-	0.00000%	-	-	-
160034	Bentonville Volunteer Fire	13,626	0.26086%	104,863	41,067	178,411
160024	Bentonville Volunteer Police	2,880	0.05514%	22,164	8,680	37,709
162734	Bergman Volunteer Fire Association	5,820	0.11142%	44,790	17,541	76,204
170834	Berryville Volunteer Fire	11,580	0.22169%	89,117	34,900	151,622
170824	Berryville Volunteer Police	720	0.01378%	5,541	2,170	9,427

Volunteer Service

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168634	Bethel Heights Volunteer Fire	\$ -	0.00000%	\$ -	\$ -	\$ -
168624	Bethel Heights Volunteer Police	-	0.00000%	-	-	-
169434	Bethesda Area Volunteer Fire	12,174	0.23306%	93,689	36,691	159,399
172434	Big Creek Volunteer Fire	6,480	0.12405%	49,869	19,530	84,845
164334	Bigelow Volunteer Fire	2,124	0.04066%	16,346	6,401	27,810
171634	Bigger-Reyno Volunteer Fire	10,794	0.20664%	83,069	32,531	141,330
173234	Biscoe Volunteer Fire	6,426	0.12302%	49,453	19,367	84,138
174034	Bismarck Fire Pro Association	5,040	0.09649%	38,787	15,190	65,991
175924	Black Rock Volunteer Police	720	0.01378%	5,541	2,170	9,427
179134	Blytheville Volunteer Fire	1,518	0.02906%	11,682	4,575	19,876
185634	Bonanza Volunteer Fire	18,492	0.35401%	142,311	55,732	242,124
189934	Bono FID Volunteer Fire	12,912	0.24719%	99,368	38,915	169,062
188024	Bono Volunteer Police	1,482	0.02837%	11,405	4,467	19,404
190234	Booneville Volunteer Fire	11,466	0.21951%	88,240	34,557	150,129
194534	Boston Mountain Volunteer Fire	15,942	0.30520%	122,687	48,047	208,735
199634	Bradford Volunteer Fire	10,842	0.20756%	83,438	32,676	141,959
199624	Bradford Volunteer Police	1,368	0.02619%	10,528	4,123	17,912
201134	Bradley County Rural Volunteer Fire	5,046	0.09660%	38,833	15,208	66,069
200334	Bradley Volunteer Fire	4,974	0.09522%	38,279	14,991	65,127
200324	Bradley Volunteer Police	720	0.01378%	5,541	2,170	9,427
209734	Brinkley Volunteer Fire	4,998	0.09568%	38,464	15,063	65,441
209724	Brinkley Volunteer Police	1,440	0.02757%	11,082	4,340	18,855
206234	Brookland Fire Protection District	11,448	0.21916%	88,102	34,502	149,894
212724	Brookland Volunteer Police	2,142	0.04101%	16,484	6,456	28,046
217834	Bruno Fire Protection District	6,480	0.12405%	49,869	19,530	84,845
219424	Bryant Volunteer Police	7,860	0.15047%	60,489	23,689	102,914
222434	Buena Vista Volunteer Fire	7,920	0.15162%	60,951	23,870	103,700
224034	Buford Volunteer Fire	7,740	0.14818%	59,566	23,327	101,343
228334	Bull Shoals Volunteer Fire	10,818	0.20710%	83,253	32,604	141,645
228324	Bull Shoals Volunteer Police	150	0.00287%	1,154	452	1,964
235634	Burnt Ridge Volunteer Fire	7,896	0.15116%	60,766	23,797	103,386
238034	Butterfield Volunteer Fire	21,084	0.40364%	162,258	63,544	276,062
258534	Cabot Volunteer Fire	2,130	0.04078%	16,392	6,419	27,889
268234	Caddo Valley Volunteer Fire	12,198	0.23352%	93,873	36,763	159,714
268224	Caddo Valley Volunteer Police	5,802	0.11107%	44,651	17,486	75,968
270434	Cairo Volunteer Fire	5,040	0.09649%	38,787	15,190	65,991
269034	Caldwell Volunteer Fire	12,432	0.23800%	95,674	37,468	162,777
273934	Calico Rock Volunteer Fire	6,576	0.12589%	50,608	19,819	86,102
276334	Calion Volunteer Fire	10,014	0.19171%	77,066	30,181	131,118
276324	Calion Volunteer Police	72	0.00138%	554	217	943
279834	Calvert Township Volunteer Fire	8,100	0.15507%	62,336	24,412	106,057
277134	Camden Volunteer Fire	2,160	0.04135%	16,623	6,510	28,282
285224	Cammack Village Volunteer Police	72	0.00138%	554	217	943
284434	Camp Volunteer Fire	8,622	0.16506%	66,353	25,985	112,892
286034	Cane Creek Volunteer Fire	8,514	0.16299%	65,522	25,660	111,477
287934	Capps-Batavia Volunteer Fire	14,226	0.27235%	109,481	42,875	186,267
288734	Caraway Volunteer Fire	13,008	0.24903%	100,107	39,204	170,319
298434	Carlisle Volunteer Fire	11,310	0.21652%	87,040	34,087	148,087
305034	Carthage Volunteer Fire	2,160	0.04135%	16,623	6,510	28,282
308534	Cash Volunteer Fire	10,092	0.19320%	77,666	30,416	132,139
309334	Cave City Volunteer Fire	15,750	0.30152%	121,209	47,468	206,221
309324	Cave City Volunteer Police	4,320	0.08270%	33,246	13,020	56,564
310734	Cave Springs Volunteer Fire	8,706	0.16667%	67,000	26,239	113,991
310724	Cave Springs Volunteer Police	2,160	0.04135%	16,623	6,510	28,282

Volunteer Service

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of December 31, 2024

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
				7.25%	8.25%	6.25%
312334	Cecil Rural Fire Department	\$ 10,788	0.20653%	\$ 83,022	\$ 32,513	\$ 141,252
316634	Center Grove Volunteer Fire	7,092	0.13577%	54,579	21,374	92,859
315834	Center Volunteer Fire	4,320	0.08270%	33,246	13,020	56,564
318234	Centerton Volunteer Fire	2,160	0.04135%	16,623	6,510	28,282
318224	Centerton Volunteer Police	2,832	0.05422%	21,795	8,535	37,081
319034	Central City Volunteer Fire	822	0.01574%	6,326	2,477	10,763
319024	Central City Volunteer Police	-	0.00000%	-	-	-
323934	Chambersville Volunteer Fire	2,160	0.04135%	16,623	6,510	28,282
327134	Charleston Volunteer Fire	9,648	0.18470%	74,249	29,078	126,325
330134	Charlotte Volunteer Fire	8,100	0.15507%	62,336	24,412	106,057
333634	Cherokee Village Volunteer Fire	2,160	0.04135%	16,623	6,510	28,282
333624	Cherokee Village Volunteer Police	4,458	0.08534%	34,308	13,436	58,371
332834	Cherry Hill Volunteer Fire	13,536	0.25914%	104,170	40,795	177,233
334434	Cherry Valley Volunteer Fire	3,546	0.06789%	27,289	10,687	46,429
334424	Cherry Valley Volunteer Police	48	0.00092%	369	145	628
336039	Chickalah Volunteer Fire	6,720	0.12865%	51,716	20,253	87,988
338734	Chidester Volunteer Fire	9,582	0.18344%	73,741	28,879	125,461
339534	Chimes Volunteer Fire	5,724	0.10958%	44,051	17,251	74,947
341734	Choctaw Volunteer Fire	10,914	0.20894%	83,992	32,893	142,902
344134	Cincinnati Volunteer Fire	5,760	0.11027%	44,328	17,360	75,418
348434	Clarendon Volunteer Fire	9,420	0.18034%	72,494	28,390	123,340
348424	Clarendon Volunteer Police	1,380	0.02642%	10,620	4,159	18,069
357334	Clarksville Volunteer Fire	16,710	0.31990%	128,597	50,361	218,791
357324	Clarksville Volunteer Police	720	0.01378%	5,541	2,170	9,427
368934	Clinton Volunteer Fire	13,068	0.25018%	100,569	39,385	171,105
368924	Clinton Volunteer Police	1,398	0.02676%	10,759	4,213	18,305
375134	Coal Hill Volunteer Fire	5,832	0.11165%	44,882	17,577	76,361
375124	Coal Hill Volunteer Police	720	0.01378%	5,541	2,170	9,427
371934	Collegeville Volunteer Fire	17,076	0.32691%	131,414	51,464	223,583
374334	Colt Volunteer Fire	10,014	0.19171%	77,066	30,181	131,118
380834	Compton Volunteer Fire Assoc	4,368	0.08362%	33,615	13,164	57,192
383234	Conway County Volunteer Fire	114,852	2.19875%	883,862	346,116	1,503,807
379434	Cooterneck Volunteer Fire	5,040	0.09649%	38,787	15,190	65,991
386734	Cord Volunteer Fire	5,748	0.11004%	44,235	17,324	75,261
387534	Corning Volunteer Fire	10,764	0.20607%	82,838	32,441	140,938
397234	Cotter Volunteer Fire	8,496	0.16265%	65,384	25,606	111,242
397224	Cotter Volunteer Police	126	0.00241%	970	380	1,650
398034	Cotter/Gassville Rural Volunteer Fire	9,456	0.18103%	72,772	28,499	123,811
406534	Cotton Plant Volunteer Fire	1,440	0.02757%	11,082	4,340	18,855
407334	Cottonwood Rural Fire Assoc	10,944	0.20951%	84,223	32,984	143,294
408134	County Line Volunteer Fire Assoc	5,238	0.10028%	40,311	15,787	68,583
411134	Cove Rural Volunteer Fire	7,248	0.13876%	55,779	21,844	94,901
417034	Crawfordsville Volunteer Fire	7,164	0.13715%	55,133	21,591	93,801
427834	Crossett Volunteer Fire	720	0.01378%	5,541	2,170	9,427
427824	Crossett Volunteer Police	720	0.01378%	5,541	2,170	9,427
425134	Crow Mountain Fire Protection District	15,444	0.29566%	118,854	46,546	202,215
428634	Crystal Fire Protection District	14,424	0.27614%	111,004	43,472	188,860
430834	Curtis Rural Volunteer Fire	5,040	0.09649%	38,787	15,190	65,991
433234	Dalton Volunteer Fire	10,512	0.20124%	80,898	31,682	137,638
434034	Damascus Volunteer Fire	5,148	0.09855%	39,618	15,515	67,405
446434	Danville Volunteer Fire	13,086	0.25052%	100,707	39,439	171,341
455334	Dardanelle Volunteer Fire	14,292	0.27361%	109,988	43,074	187,131
455324	Dardanelle Volunteer Police	2,376	0.04549%	18,285	7,161	31,110
476634	De Queen Volunteer Fire	9,414	0.18022%	72,448	28,372	123,262

Volunteer Service

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of December 31, 2024

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
				7.25%	8.25%	6.25%
463434	Deann Volunteer Fire	\$ 5,718	0.10947%	\$ 44,005	\$ 17,233	\$ 74,868
466934	Decatur Volunteer Fire	7,362	0.14094%	56,657	22,188	96,394
466924	Decatur Volunteer Police	3,552	0.06800%	27,336	10,705	46,508
468534	Deer Volunteer Fire	6,498	0.12440%	50,007	19,584	85,081
471534	Delaware Volunteer Fire	12,132	0.23226%	93,366	36,564	158,849
481234	Dermott Volunteer Fire	11,508	0.22031%	88,563	34,683	150,679
481224	Dermott Volunteer Police	-	0.00000%	-	-	-
485534	Des Arc Volunteer Fire	12,912	0.24719%	99,368	38,915	169,062
485524	Des Arc Volunteer Police	4,344	0.08316%	33,431	13,092	56,878
487134	Desha Volunteer Fire	15,120	0.28946%	116,361	45,569	197,973
486334	Devalls Bluff Volunteer Fire	10,800	0.20676%	83,115	32,550	141,409
496034	DeWitt Volunteer Fire	14,352	0.27476%	110,450	43,255	187,917
501034	Diaz Volunteer Fire	5,694	0.10901%	43,820	17,161	74,554
501024	Diaz Volunteer Police	774	0.01482%	5,957	2,333	10,134
502924	Dierks Volunteer Police	1,440	0.02757%	11,082	4,340	18,855
503734	District 7 Crawford Co. Volunteer	9,312	0.17827%	71,663	28,065	121,926
504534	Dodd Mountain Volunteer Fire	7,920	0.15162%	60,951	23,870	103,700
516934	Dover Volunteer Fire	10,974	0.21009%	84,454	33,074	143,687
516924	Dover Volunteer Police	66	0.00126%	508	199	864
505334	Dumas Volunteer Fire	12,180	0.23318%	93,735	36,709	159,478
526634	Dyess Volunteer Fire	5,760	0.11027%	44,328	17,360	75,418
535534	Earle Volunteer Fire	11,676	0.22353%	89,856	35,190	152,879
535524	Earle Volunteer Police	1,440	0.02757%	11,082	4,340	18,855
536334	East Camden Volunteer Fire	10,494	0.20090%	80,760	31,627	137,402
536324	East Camden Volunteer Police	660	0.01264%	5,079	1,989	8,642
537134	East End Fire Protection District	12,264	0.23478%	94,381	36,962	160,578
539834	East Pulaski County Volunteer Fire	6,456	0.12360%	49,684	19,457	84,531
540134	Elaine Volunteer Fire	12,972	0.24834%	99,830	39,096	169,848
556834	Elkins Volunteer Fire	13,728	0.26281%	105,648	41,374	179,747
556824	Elkins Volunteer Police	4,320	0.08270%	33,246	13,020	56,564
561424	Elm Springs Volunteer Police	5,862	0.11222%	45,113	17,667	76,754
562034	Emerson Volunteer Fire	1,920	0.03676%	14,776	5,787	25,139
563034	Emmet Volunteer Fire	6,456	0.12360%	49,684	19,457	84,531
564934	EMP Rural Fire Association	14,238	0.27258%	109,573	42,911	186,424
565734	England Volunteer Fire	10,278	0.19676%	79,097	30,976	134,574
573834	Etowah Volunteer Fire	8,640	0.16541%	66,492	26,040	113,127
576234	Eudora Volunteer Fire	10,152	0.19435%	78,128	30,597	132,924
585134	Eureka Springs Volunteer Fire	10,164	0.19458%	78,220	30,633	133,082
585124	Eureka Springs Volunteer Police	5,106	0.09775%	39,295	15,389	66,855
581934	Evansville Volunteer Fire	4,824	0.09235%	37,125	14,539	63,163
587824	Evening Shade Police	2,160	0.04135%	16,623	6,510	28,282
587834	Evening Shade Volunteer Fire	8,622	0.16506%	66,353	25,985	112,892
592434	Faircrest Volunteer Fire	15,090	0.28889%	116,130	45,479	197,580
595934	Fairfield Bay Volunteer Fire	20,562	0.39364%	158,241	61,971	269,227
598334	Fairview Fire Protection District Volunteer Fire	6,372	0.12199%	49,038	19,204	83,431
599134	Fairview Rural Fire District	3,570	0.06834%	27,474	10,759	46,744
604134	Farmington Volunteer Fire	12,900	0.24696%	99,276	38,879	168,905
604124	Farmington Volunteer Police	2,874	0.05502%	22,118	8,662	37,631
620334	Fifty Six Volunteer Fire	4,200	0.08041%	32,322	12,658	54,992
626234	Fire District #6 Crawford Co	4,320	0.08270%	33,246	13,020	56,564
625434	Fisher Volunteer Fire	9,180	0.17574%	70,648	27,667	120,198
630034	Flippin Volunteer Fire	6,834	0.13083%	52,593	20,597	89,480
630024	Flippin Volunteer Police	720	0.01378%	5,541	2,170	9,427
632734	Floral Volunteer Fire	5,700	0.10912%	43,866	17,179	74,633

Volunteer Service

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				7.25%	8.25%	6.25%
634334	Fordyce Volunteer Fire	\$ 10,002	0.19148%	\$ 76,973	\$ 30,144	\$ 130,960
635134	Foreman Volunteer Fire	11,388	0.21801%	87,640	34,322	149,108
644034	Forrest City Volunteer Fire	2,148	0.04112%	16,531	6,474	28,125
644024	Forrest City Volunteer Police	2,880	0.05514%	22,164	8,680	37,709
654824	Fort Smith Volunteer Police	2,880	0.05514%	22,164	8,680	37,709
658034	Fountain Lake Volunteer Fire	6,474	0.12394%	49,823	19,512	84,767
662934	Fox Volunteer Fire	12,222	0.23398%	94,058	36,835	160,028
664534	Frenchport Volunteer Fire	12,942	0.24776%	99,599	39,005	169,455
680734	Gallatin Volunteer Fire	10,764	0.20607%	82,838	32,441	140,938
683134	Garland Volunteer Fire	4,320	0.08270%	33,246	13,020	56,564
689034	Garnett Volunteer Fire	12,276	0.23501%	94,474	36,998	160,735
693934	Gassville Volunteer Fire	12,912	0.24719%	99,368	38,915	169,062
693924	Gassville Volunteer Police	2,160	0.04135%	16,623	6,510	28,282
704834	Gentry Volunteer Fire	9,396	0.17988%	72,310	28,318	123,026
704824	Gentry Volunteer Police	3,696	0.07076%	28,444	11,139	48,393
713734	Gillett Volunteer Fire	7,188	0.13761%	55,317	21,664	94,116
718834	Gillham Volunteer Fire	4,956	0.09488%	38,140	14,937	64,891
724234	Glenwood Volunteer Fire	13,368	0.25592%	102,878	40,289	175,033
724224	Glenwood Volunteer Police	1,512	0.02895%	11,636	4,557	19,797
727734	Goshen Fire Dist Assoc	10,248	0.19619%	78,867	30,886	134,181
726924	Goshen Volunteer Police	-	0.00000%	-	-	-
733134	Gosnell Volunteer Fire	12,174	0.23306%	93,689	36,691	159,399
733124	Gosnell Volunteer Police	1,464	0.02803%	11,267	4,412	19,169
736634	Gould Volunteer Fire	6,480	0.12405%	49,869	19,530	84,845
735834	Grady Volunteer Fire	10,080	0.19297%	77,574	30,380	131,982
739034	Gravel Ridge Fire Protection Dist.	11,382	0.21790%	87,594	34,304	149,029
737434	Gravette Volunteer Fire	22,062	0.42236%	169,785	66,491	288,867
737424	Gravette Volunteer Police	1,398	0.02676%	10,759	4,213	18,305
741234	Grayson Fire Assoc	2,880	0.05514%	22,164	8,680	37,709
743934	Green Forest Volunteer Fire	13,752	0.26327%	105,833	41,446	180,061
743924	Green Forest Volunteer Police	702	0.01344%	5,402	2,116	9,192
744734	Greenbrier Volunteer Fire	15,858	0.30359%	122,040	47,794	207,636
746324	Greenland Volunteer Police	3,036	0.05812%	23,364	9,150	39,752
749834	Greenwood Rural Volunteer Fire	7,920	0.15162%	60,951	23,870	103,700
747139	Greenwood Volunteer Fire	26,154	0.50070%	201,276	78,824	342,446
747129	Greenwood Volunteer Police	2,880	0.05514%	22,164	8,680	37,709
754434	Greers Ferry Volunteer Fire	13,788	0.26396%	106,110	41,555	180,532
763334	Grover Township Volunteer Fire	9,366	0.17930%	72,079	28,228	122,633
773034	Grubbs Volunteer Fire	11,682	0.22364%	89,902	35,208	152,957
770634	Gum Springs Volunteer Fire	7,920	0.15162%	60,951	23,870	103,700
774934	Gurdon Volunteer Fire	13,662	0.26155%	105,140	41,175	178,882
775734	Guy Community Volunteer Fire	8,136	0.15576%	62,613	24,521	106,528
776534	Hackett Volunteer Fire	12,936	0.24765%	99,553	38,987	169,377
776524	Hackett Volunteer Police	720	0.01378%	5,541	2,170	9,427
784634	Hagarville RFD #3	9,966	0.19079%	76,696	30,036	130,489
788934	Halley Volunteer Fire	5,112	0.09787%	39,341	15,407	66,934
793534	Hamburg Volunteer Fire	15,960	0.30554%	122,825	48,101	208,971
804434	Hampton Volunteer Fire	10,572	0.20239%	81,360	31,862	138,424
804424	Hampton Volunteer Police	-	0.00000%	-	-	-
807934	Hand Cove Fire Prot District	14,346	0.27464%	110,404	43,237	187,838
812534	Hardin Volunteer Fire	9,450	0.18091%	72,725	28,481	123,733
813334	Hardy Volunteer Fire	12,186	0.23329%	93,781	36,727	159,557
813324	Hardy Volunteer Police	2,160	0.04135%	16,623	6,510	28,282
814134	Harmon Volunteer Fire	10,926	0.20917%	84,084	32,929	143,059

Volunteer Service

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of December 31, 2024

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816834	Harrell Volunteer Fire	\$ 11,478	0.21974%	\$ 88,332	\$ 34,593	\$ 150,286
823034	Harrisburg Volunteer Fire	14,358	0.27487%	110,496	43,273	187,995
823024	Harrisburg Volunteer Police	216	0.00414%	1,662	651	2,828
834634	Harrison Volunteer Fire	798	0.01528%	6,141	2,405	10,449
834624	Harrison Volunteer Police	5,184	0.09924%	39,895	15,624	67,876
843534	Hartford Volunteer Fire	10,566	0.20228%	81,314	31,844	138,345
847834	Haskell Volunteer Fire	8,706	0.16667%	67,000	26,239	113,991
847824	Haskell Volunteer Police	2,028	0.03882%	15,607	6,112	26,553
849434	Hatfield Volunteer Fire	10,752	0.20584%	82,745	32,405	140,781
853234	Hazen Volunteer Fire	12,198	0.23352%	93,873	36,763	159,714
862134	Heber Springs Volunteer Fire	14,994	0.28705%	115,391	45,190	196,323
862124	Heber Springs Volunteer Police	-	0.00000%	-	-	-
865624	Hector Volunteer Police	1,440	0.02757%	11,082	4,340	18,855
864834	Helena-West Helena Volunteer Fire	8,646	0.16552%	66,538	26,058	113,206
864824	Helena-West Helena Volunteer Police	1,548	0.02964%	11,913	4,665	20,269
875334	Hensley Volunteer Fire	1,440	0.02757%	11,082	4,340	18,855
866434	Hermitage Volunteer Fire	5,196	0.09947%	39,987	15,660	68,033
866424	Hermitage Volunteer Police	1,440	0.02757%	11,082	4,340	18,855
882634	Hickory Creek Volunteer Fire	4,266	0.08167%	32,830	12,857	55,857
883434	Hickory Ridge Volunteer Fire	10,800	0.20676%	83,115	32,550	141,409
884239	Higginson Volunteer Fire	13,466	0.25780%	103,632	40,584	176,316
884229	Higginson Volunteer Police	960	0.01838%	7,388	2,893	12,570
885034	Highfill Volunteer Fire	16,554	0.31691%	127,396	49,891	216,749
885024	Highfill Volunteer Police	4,356	0.08339%	33,523	13,128	57,035
890734	Highland Volunteer Fire	7,152	0.13692%	55,040	21,555	93,644
890724	Highland Volunteer Police	4,320	0.08270%	33,246	13,020	56,564
887734	Highway 15 South Volunteer Fire	10,800	0.20676%	83,115	32,550	141,409
889334	Highway 286 East Volunteer Fire	12,240	0.23433%	94,197	36,889	160,264
991134	Highway 70 West FPA	-	0.00000%	-	-	-
954734	Highway 94 East Volunteer Fire	5,760	0.11027%	44,328	17,360	75,418
886934	Hilltop Fire District# 51	10,050	0.19240%	77,343	30,289	131,589
888534	Hilltop Volunteer Fire	9,360	0.17919%	72,033	28,210	122,554
900834	Holiday Island Volunteer Fire	15,684	0.30026%	120,701	47,269	205,357
891534	Holland Volunteer Fire	9,984	0.19114%	76,835	30,090	130,725
893134	Hollis Volunteer Fire	9,396	0.17988%	72,310	28,318	123,026
892334	Holly Grove Volunteer Fire	6,612	0.12658%	50,885	19,928	86,574
892324	Holly Grove Volunteer Police	720	0.01378%	5,541	2,170	9,427
901634	Hon Volunteer Fire	6,480	0.12405%	49,869	19,530	84,845
902434	Hope Volunteer Fire	2,172	0.04158%	16,715	6,546	28,439
903234	Hopewell Fire District	2,814	0.05387%	21,656	8,481	36,845
906734	Horatio Volunteer Fire	17,310	0.33139%	133,214	52,170	226,647
908334	Horseshoe Lake Volunteer Fire	9,360	0.17919%	72,033	28,210	122,554
921034	Hot Springs Village Volunteer Fire	7,038	0.13474%	54,163	21,211	92,152
921024	Hot Springs Village Volunteer Police	720	0.01378%	5,541	2,170	9,427
932634	Hoxie Volunteer Fire	15,282	0.29256%	117,607	46,058	200,094
932624	Hoxie Volunteer Police	2,922	0.05594%	22,487	8,806	38,259
941534	Hughes Volunteer Fire	11,496	0.22008%	88,471	34,647	150,522
941524	Hughes Volunteer Police	732	0.01401%	5,633	2,206	9,584
951234	Humphrey Volunteer Fire	9,360	0.17919%	72,033	28,210	122,554
951224	Humphrey Volunteer Police	720	0.01378%	5,541	2,170	9,427
971734	Huntington Volunteer Fire	8,022	0.15357%	61,736	24,177	105,035
971724	Huntington Volunteer Police	720	0.01378%	5,541	2,170	9,427
962834	Huntsville Volunteer Fire	16,392	0.31381%	126,150	49,403	214,627
962824	Huntsville Volunteer Police	690	0.01321%	5,310	2,080	9,034

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981434	Huttig Volunteer Fire	\$ 9,456	0.18103%	\$ 72,772	\$ 28,499	\$ 123,811
1001434	Imboden Volunteer Fire	10,704	0.20492%	82,376	32,260	140,152
1003034	Inspiration Point Rural Fire Protection District	7,830	0.14990%	60,258	23,598	102,522
1006534	Ione Community Fire	4,926	0.09430%	37,910	14,846	64,498
1031634	Jasper Volunteer Fire	7,188	0.13761%	55,317	21,664	94,116
1030834	Johnson County Rfd #1	13,716	0.26258%	105,556	41,338	179,589
1032434	Johnson County Rfd #2	10,044	0.19228%	77,297	30,271	131,510
1034034	Johnson County Rfd #4	8,634	0.16529%	66,446	26,022	113,049
1035934	Johnson County Rfd #5	2,394	0.04583%	18,424	7,215	31,346
1037534	Johnson County Rfd #7	5,664	0.10843%	43,589	17,070	74,161
1041334	Johnson County Rfd #8	15,792	0.30233%	121,532	47,595	206,771
1038334	Johnson Volunteer Fire	12,072	0.23111%	92,904	36,383	158,064
1040534	Joiner Volunteer Fire	10,038	0.19217%	77,251	30,253	131,432
1050224	Jonesboro Volunteer Police	1,770	0.03389%	13,622	5,335	23,175
1052934	Joplin Volunteer Fire	11,460	0.21939%	88,194	34,539	150,051
1058834	Judsonia Volunteer Fire	13,926	0.26660%	107,172	41,971	182,339
1058824	Judsonia Volunteer Police	4,248	0.08132%	32,692	12,803	55,621
1061834	Junction City Volunteer Fire	12,960	0.24811%	99,738	39,059	169,691
1061824	Junction City Volunteer Police	690	0.01321%	5,310	2,080	9,034
1070734	Keiser Volunteer Fire	12,204	0.23364%	93,920	36,781	159,792
1080434	Kensett Volunteer Fire	8,106	0.15518%	62,382	24,430	106,135
1080424	Kensett Volunteer Police	2,160	0.04135%	16,623	6,510	28,282
1081234	Keo Volunteer Fire	3,636	0.06961%	27,982	10,958	47,608
1085534	Knoxville Volunteer Fire	3,564	0.06823%	27,428	10,741	46,665
1087134	Krooked Creek Volunteer Fire	15,168	0.29038%	116,730	45,714	198,601
1100234	Lake City Volunteer Fire	19,116	0.36596%	147,113	57,613	250,294
1104034	Lake Hamilton Fire Protection District	14,376	0.27522%	110,635	43,327	188,231
1106134	Lake Maumelle Area RFD	14,382	0.27533%	110,681	43,345	188,310
1108834	Lake Norrell Area Fire Protection District	7,920	0.15162%	60,951	23,870	103,700
1120734	Lake Village Volunteer Fire	15,120	0.28946%	116,361	45,569	197,973
1120724	Lake Village Volunteer Police	720	0.01378%	5,541	2,170	9,427
1111824	Lakeview Volunteer Police	1,440	0.02757%	11,082	4,340	18,855
1122334	Lakeway Rural Volunteer Fire	6,426	0.12302%	49,453	19,367	84,138
1086334	Lamar Volunteer Fire	11,370	0.21767%	87,501	34,267	148,872
1126634	Landis Volunteer Fire	12,378	0.23697%	95,259	37,305	162,070
1130434	Lavaca Volunteer Fire	12,054	0.23076%	92,765	36,329	157,828
1130424	Lavaca Volunteer Police	2,880	0.05514%	22,164	8,680	37,709
1132034	Lawson-Urbana Volunteer Fire	7,926	0.15174%	60,997	23,888	103,779
1133934	Lazy Acres Volunteer Fire	4,266	0.08167%	32,830	12,857	55,857
1140134	Leachville Volunteer Fire	15,090	0.28889%	116,130	45,479	197,580
1140124	Leachville Volunteer Police	720	0.01378%	5,541	2,170	9,427
1143634	Lead Hill Volunteer Fire	9,360	0.17919%	72,033	28,210	122,554
1150934	Lepanto Volunteer Fire	13,722	0.26270%	105,602	41,356	179,668
1151734	Leslie Volunteer Fire	7,224	0.13830%	55,595	21,772	94,587
1152534	Lewisville Volunteer Fire	10,800	0.20676%	83,115	32,550	141,409
1153334	Liberty Volunteer Fire	4,338	0.08305%	33,384	13,074	56,799
1161434	Lincoln Volunteer Fire	14,436	0.27637%	111,097	43,508	189,017
1161424	Lincoln Volunteer Police	3,594	0.06880%	27,659	10,832	47,058
1164934	Linwood-Moscow Volunteer Fire	8,640	0.16541%	66,492	26,040	113,127
1157634	Little Flock Volunteer Fire	10,902	0.20871%	83,900	32,857	142,745
1157624	Little Flock Volunteer Police	1,440	0.02757%	11,082	4,340	18,855
1170334	Lockesburg Volunteer Fire	16,842	0.32243%	129,613	50,759	220,520
1175434	London Rural Volunteer Fire	12,360	0.23662%	95,120	37,251	161,835
1176234	Lone Rock Volunteer Fire	4,998	0.09568%	38,464	15,063	65,441

Volunteer Service

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of December 31, 2024

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
				7.25%	8.25%	6.25%
1180034	Lonoke Volunteer Fire	\$ 12,972	0.24834%	\$ 99,830	\$ 39,096	\$ 169,848
1185134	Louann Volunteer Fire	4,326	0.08282%	33,292	13,038	56,642
1190834	Lowell Volunteer Fire	24	0.00046%	185	72	314
1190824	Lowell Volunteer Police	2,178	0.04170%	16,761	6,564	28,517
1193234	Lurton-Pelser Volunteer Fire	8,244	0.15782%	63,444	24,846	107,942
1195934	Luxora Volunteer Fire	7,920	0.15162%	60,951	23,870	103,700
1199134	Lynne Volunteer Fire	8,736	0.16724%	67,231	26,329	114,384
1209234	Magazine Volunteer Fire	2,880	0.05514%	22,164	8,680	37,709
1214934	Magnet Cove Volunteer Fire	7,992	0.15300%	61,505	24,087	104,643
1218134	Magnolia Volunteer Fire	5,100	0.09764%	39,249	15,371	66,776
1218124	Magnolia Volunteer Police	5,736	0.10981%	44,143	17,287	75,104
1229734	Malvern Volunteer Fire	3,666	0.07018%	28,213	11,049	48,001
1239434	Mammoth Spring Volunteer Fire	7,380	0.14128%	56,795	22,242	96,629
1248334	Manila Volunteer Fire	18,798	0.35987%	144,666	56,654	246,130
1258034	Mansfield Volunteer Fire	4,482	0.08580%	34,493	13,508	58,685
1263734	Marble Volunteer Fire	2,880	0.05514%	22,164	8,680	37,709
1268834	Marianna Volunteer Fire	13,740	0.26304%	105,740	41,410	179,904
1278534	Marion Volunteer Fire	20,802	0.39824%	160,088	62,694	272,369
1278524	Marion Volunteer Police	12,384	0.23708%	95,305	37,323	162,149
1288234	Marked Tree Volunteer Fire	13,632	0.26097%	104,909	41,085	178,490
1288224	Marked Tree Volunteer Police	-	0.00000%	-	-	-
1297134	Marmaduke Volunteer Fire	8,790	0.16828%	67,646	26,492	115,091
1297124	Marmaduke Volunteer Police	2,136	0.04089%	16,438	6,438	27,968
1305634	Marshall Volunteer Fire	7,326	0.14025%	56,379	22,079	95,922
1305624	Marshall Volunteer Police	906	0.01734%	6,972	2,731	11,863
1308034	Marvell Volunteer Fire	12,960	0.24811%	99,738	39,059	169,691
1308024	Marvell Volunteer Police	720	0.01378%	5,541	2,170	9,427
1318834	Maumelle Volunteer Fire	3,630	0.06949%	27,936	10,940	47,529
1324234	Mayflower Volunteer Fire	12,420	0.23777%	95,582	37,432	162,620
1324224	Mayflower Volunteer Police	-	0.00000%	-	-	-
1326934	Maynard Volunteer Fire	9,324	0.17850%	71,756	28,101	122,083
1328534	McCrary Volunteer Fire	15,276	0.29245%	117,561	46,039	200,015
1328524	McCrary Volunteer Police	-	0.00000%	-	-	-
1338234	McGehee Volunteer Fire	8,634	0.16529%	66,446	26,022	113,049
1347134	McNeil Volunteer Fire	10,032	0.19205%	77,204	30,235	131,353
1358734	McRae Volunteer Fire	7,200	0.13784%	55,410	21,700	94,273
1358724	McRae Volunteer Police	-	0.00000%	-	-	-
1368434	Melbourne Volunteer Fire	9,360	0.17919%	72,033	28,210	122,554
1371434	Melrose Volunteer Fire	1,506	0.02883%	11,590	4,539	19,719
1377334	Mena Volunteer Fire	15,090	0.28889%	116,130	45,479	197,580
1384634	Midland Volunteer Fire	9,294	0.17793%	71,525	28,011	121,690
1386234	Milo Volunteer Fire	10,800	0.20676%	83,115	32,550	141,409
1388934	Mineral Springs Volunteer Fire	7,182	0.13749%	55,271	21,645	94,037
1388924	Mineral Springs Volunteer Police	1,410	0.02699%	10,851	4,250	18,462
1398634	Monette Volunteer Fire	17,238	0.33001%	132,660	51,953	225,705
1398624	Monette Volunteer Police	240	0.00459%	1,847	723	3,142
1408734	Monticello Volunteer Fire	5,226	0.10005%	40,218	15,750	68,426
1418434	Montrose Volunteer Fire	2,160	0.04135%	16,623	6,510	28,282
1421434	Morning Star FPA	12,894	0.24685%	99,230	38,861	168,827
1422234	Morning Star Volunteer Fire	5,760	0.11027%	44,328	17,360	75,418
1425734	Moro Volunteer Fire	2,160	0.04135%	16,623	6,510	28,282
1427334	Morrilton Volunteer Fire	17,526	0.33552%	134,877	52,821	229,475
1428134	Morrilton Volunteer Fire	7,494	0.14347%	57,672	22,586	98,122
1430334	Morrow Volunteer Fire	7,980	0.15277%	61,413	24,050	104,486

Volunteer Service

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of December 31, 2024

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
				7.25%	8.25%	6.25%
1433834	Mount Holly Volunteer Fire	\$ 12,168	0.23295%	\$ 93,643	\$ 36,672	\$ 159,321
1448634	Mount Ida Volunteer Fire	13,722	0.26270%	105,602	41,356	179,668
1438934	Mountain Home Volunteer Fire	8,748	0.16747%	67,323	26,365	114,541
1438924	Mountain Home Volunteer Police	3,648	0.06984%	28,074	10,995	47,765
1447824	Mountain Pine Volunteer Police	672	0.01286%	5,172	2,025	8,799
1452434	Mountain View Volunteer Fire	17,202	0.32932%	132,383	51,844	225,233
1452424	Mountain View Volunteer Police	1,398	0.02676%	10,759	4,213	18,305
1436234	Mountainburg Volunteer Fire	15,282	0.29256%	117,607	46,058	200,094
1436224	Mountainburg Volunteer Police	-	0.00000%	-	-	-
1449434	Mt Judea Area Volunteer Fire	17,340	0.33196%	133,445	52,260	227,040
1457524	Mulberry Police	-	0.00000%	-	-	-
1457534	Mulberry Volunteer Fire	18,648	0.35700%	143,511	56,202	244,166
1467234	Murfreesboro Volunteer Fire	9,360	0.17919%	72,033	28,210	122,554
1487734	Nashville Volunteer Fire	14,382	0.27533%	110,681	43,345	188,310
1490734	Natural Dam Volunteer Fire	2,880	0.05514%	22,164	8,680	37,709
1493134	New Blaine Rural Volunteer Fire	10,182	0.19493%	78,359	30,687	133,317
1497434	Newark Volunteer Fire	12,906	0.24708%	99,322	38,897	168,984
1497424	Newark Volunteer Police	720	0.01378%	5,541	2,170	9,427
1499034	Newcastle Rural Volunteer Fire	6,420	0.12291%	49,407	19,349	84,060
1506734	Newport Volunteer Fire	4,980	0.09534%	38,325	15,009	65,205
1506724	Newport Volunteer Police	774	0.01482%	5,957	2,333	10,134
1508334	Nimrod/Aplin Volunteer Fire	7,200	0.13784%	55,410	21,700	94,273
1509134	Nob Hill Volunteer Fire	12,870	0.24639%	99,045	38,788	168,512
1516429	Norfolk Volunteer Police	1,920	0.03676%	14,776	5,787	25,139
1515634	Norman Volunteer Fire	8,184	0.15668%	62,982	24,665	107,157
1517234	Norphlet Volunteer Fire	11,610	0.22226%	89,348	34,991	152,015
1517224	Norphlet Volunteer Police	720	0.01378%	5,541	2,170	9,427
1525334	North Crossett Volunteer Fire	7,266	0.13910%	55,918	21,899	95,137
1536924	North Little Rock Volunteer Police	12	0.00023%	92	36	157
1540734	North Pulaski FPD	13,026	0.24937%	100,246	39,258	170,555
1522934	Northeast Benton Co.	28,758	0.55055%	221,316	86,672	376,541
1528834	Northeast Greene County Fire District	8,640	0.16541%	66,492	26,040	113,127
1524534	Northeast Lakeside Volunteer Fire	10,098	0.19332%	77,712	30,434	132,217
1526134	Northeast Saline County Fire	8,520	0.16311%	65,568	25,678	111,556
1531834	Northside Volunteer Fire	3,600	0.06892%	27,705	10,850	47,136
1529634	Northside Volunteer Fire	7,872	0.15070%	60,581	23,725	103,071
1547434	Oak Grove Fire Protection Dist. #25	8,586	0.16437%	66,076	25,877	112,420
1546634	Oak Grove Volunteer Fire	13,710	0.26247%	105,510	41,320	179,511
1520234	Oil Trough Volunteer Fire	9,444	0.18080%	72,679	28,463	123,654
1555534	Ola Volunteer Fire	9,360	0.17919%	72,033	28,210	122,554
1555524	Ola Volunteer Police	720	0.01378%	5,541	2,170	9,427
1566034	Oppelo Volunteer Fire	8,736	0.16724%	67,231	26,329	114,384
1566024	Oppelo Volunteer Police	2,160	0.04135%	16,623	6,510	28,282
1576834	Osceola Volunteer Fire	7,968	0.15254%	61,320	24,014	104,328
1576824	Osceola Volunteer Police	2,802	0.05364%	21,564	8,445	36,688
1579234	Ouachita Co FD #1	5,904	0.11303%	45,436	17,794	77,304
1580634	Ouachita Volunteer Fire	8,640	0.16541%	66,492	26,040	113,127
1582234	Oxley Volunteer Fire	2,880	0.05514%	22,164	8,680	37,709
1585734	Ozark Volunteer Fire	10,080	0.19297%	77,574	30,380	131,982
1585724	Ozark Volunteer Police	2,994	0.05732%	23,041	9,023	39,202
1599734	Pangburn Volunteer Fire	24,408	0.46727%	187,839	73,562	319,584
1599724	Pangburn Volunteer Police	666	0.01275%	5,125	2,007	8,720
1616034	Paragould Volunteer Fire	5,760	0.11027%	44,328	17,360	75,418
1616024	Paragould Volunteer Police	3,600	0.06892%	27,705	10,850	47,136

Volunteer Service

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				7.25%	8.25%	6.25%
1624134	Paris Volunteer Fire	\$ 11,508	0.22031%	\$ 88,563	\$ 34,683	\$ 150,679
1626834	Parkin Volunteer Fire	1,596	0.03055%	12,283	4,810	20,897
1619534	Parthenon Volunteer Fire	10,926	0.20917%	84,084	32,929	143,059
1623334	Patterson Volunteer Fire	7,902	0.15128%	60,812	23,815	103,464
1623324	Patterson Volunteer Police	720	0.01378%	5,541	2,170	9,427
1627634	Pea Ridge Volunteer Fire	9,534	0.18252%	73,372	28,734	124,833
1627624	Pea Ridge Volunteer Police	2,250	0.04307%	17,316	6,781	29,460
1629234	Peel Volunteer Fire & Rescue	9,312	0.17827%	71,663	28,065	121,926
1628434	Perla Volunteer Fire	4,950	0.09476%	38,094	14,919	64,812
1631434	Perryville Volunteer Fire	7,698	0.14737%	59,242	23,201	100,793
1631424	Perryville Volunteer Police	420	0.00804%	3,232	1,266	5,499
1633034	Philadelphia Volunteer Fire	7,134	0.13657%	54,902	21,501	93,409
1635734	Piggott Volunteer Fire	15,924	0.30485%	122,548	47,992	208,500
1646224	Pine Bluff Volunteer Police	5,760	0.11027%	44,328	17,360	75,418
1648934	Pine Ridge Volunteer Fire	3,600	0.06892%	27,705	10,850	47,136
1649734	Pine Village Volunteer Fire	5,430	0.10395%	41,788	16,365	71,097
1651934	Pineville Volunteer Fire	14,538	0.27832%	111,882	43,815	190,352
1652734	Piney Point Volunteer Fire	14,340	0.27453%	110,358	43,219	187,760
1657834	Plainview Volunteer Fire	11,520	0.22054%	88,656	34,719	150,836
1644634	Pleasant Plains Volunteer Fire	13,572	0.25983%	104,447	40,904	177,704
1655134	Plumerville Volunteer Fire	10,152	0.19435%	78,128	30,597	132,924
1665934	Pocahontas Volunteer Fire	14,514	0.27786%	111,697	43,743	190,038
1665924	Pocahontas Volunteer Police	3,720	0.07122%	28,628	11,212	48,708
1667534	Ponca Volunteer Fire	6,528	0.12497%	50,238	19,674	85,474
1671334	Portland Volunteer Fire	2,928	0.05605%	22,533	8,825	38,338
1671324	Portland Volunteer Police	-	0.00000%	-	-	-
1668334	Pottsville Volunteer Fire	8,724	0.16701%	67,138	26,293	114,227
1668324	Pottsville Volunteer Police	3,540	0.06777%	27,243	10,669	46,351
1675634	Prairie Grove Volunteer Fire	10,434	0.19975%	80,298	31,446	136,617
1675624	Prairie Grove Volunteer Police	4,338	0.08305%	33,384	13,074	56,799
1679934	Prescott Volunteer Fire	5,040	0.09649%	38,787	15,190	65,991
1685334	Pulaski Co Volunteer Fire	2,160	0.04135%	16,623	6,510	28,282
1691834	Pyatt Rural Fire & Def Assoc	6,456	0.12360%	49,684	19,457	84,531
1692634	Quail Creek Volunteer Fire	2,520	0.04824%	19,393	7,595	32,995
1693434	Quitman Volunteer Fire	9,414	0.18022%	72,448	28,372	123,262
1695034	Ravenden Volunteer Fire	8,784	0.16816%	67,600	26,474	115,013
1704334	Rector Volunteer Fire	15,126	0.28958%	116,407	45,587	198,051
1704324	Rector Volunteer Police	720	0.01378%	5,541	2,170	9,427
1713234	Redfield Volunteer Fire	18,102	0.34655%	139,309	54,557	237,017
1713224	Redfield Volunteer Police	1,422	0.02722%	10,943	4,286	18,619
1715934	Richwood Volunteer Fire	3,600	0.06892%	27,705	10,850	47,136
1714034	Rison Volunteer Fire	14,724	0.28188%	113,313	44,376	192,788
1716734	Riverdale Volunteer Fire	2,838	0.05433%	21,841	8,553	37,159
1721334	Rockport Volunteer Fire	4,842	0.09270%	37,263	14,593	63,398
1720524	Rockport Volunteer Police	720	0.01378%	5,541	2,170	9,427
1722134	Rocky Branch Volunteer Fire	11,484	0.21985%	88,379	34,611	150,365
1726434	Rondo Volunteer Fire	720	0.01378%	5,541	2,170	9,427
1729934	Rose Bud Volunteer Fire	12,240	0.23433%	94,197	36,889	160,264
1730234	Ross Van Ness - Wellford Volunteer Fire	12,240	0.23433%	94,197	36,889	160,264
1727234	Round Mountain Volunteer Fire	13,662	0.26155%	105,140	41,175	178,882
1731034	Ruddell Hill Volunteer Fire	4,320	0.08270%	33,246	13,020	56,564
1728034	Rudd's Crossing Volunteer Fire	5,370	0.10280%	41,326	16,184	70,312
1732034	Runyan Acres Volunteer Fire Department Fir	9,450	0.18091%	72,725	28,481	123,733
1732934	Russell Volunteer Fire	9,360	0.17919%	72,033	28,210	122,554

Volunteer Service

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of December 31, 2024

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				7.25%	8.25%	6.25%
1753134	Salem Volunteer Fire	\$ 7,860	0.15047%	\$ 60,489	\$ 23,689	\$ 102,914
1755834	Salem-Saline County Volunteer	20,838	0.39893%	160,365	62,803	272,841
1757434	Saratoga Volunteer Fire	1,440	0.02757%	11,082	4,340	18,855
1758234	Sardis Fire Protection District	11,670	0.22341%	89,810	35,172	152,800
1760434	Scotland Area Fire & Emergency	16,530	0.31645%	127,212	49,819	216,434
1761234	Scott Volunteer Fire	6,342	0.12141%	48,807	19,114	83,039
1762034	Scranton Rural Volunteer Fire	11,466	0.21951%	88,240	34,557	150,129
1797334	SE Jefferson Co Volunteer Fire	6,342	0.12141%	48,807	19,114	83,039
1763934	Searcy Volunteer Fire	1,440	0.02757%	11,082	4,340	18,855
1763924	Searcy Volunteer Police	6,522	0.12486%	50,192	19,656	85,395
1764734	Sedgwick Fire Improvement Dist	3,600	0.06892%	27,705	10,850	47,136
1769834	Shady Grove Fire & Rescue	5,040	0.09649%	38,787	15,190	65,991
1766334	Shannon Hills Volunteer Fire	8,646	0.16552%	66,538	26,058	113,206
1765524	Shannon Hills Volunteer Police	2,880	0.05514%	22,164	8,680	37,709
1767134	Shaw Volunteer Fire Protection	5,076	0.09718%	39,064	15,298	66,462
1774434	Sheridan Volunteer Fire	14,352	0.27476%	110,450	43,255	187,917
1778724	Sherwood Volunteer Police	2,952	0.05651%	22,718	8,897	38,652
1783334	Siloam Springs Volunteer Fire	3,486	0.06674%	26,828	10,506	45,644
1783324	Siloam Springs Volunteer Police	2,100	0.04020%	16,161	6,329	27,496
1788434	Sixth District Volunteer Fire	13,104	0.25087%	100,846	39,493	171,576
1793034	Smackover Volunteer Fire	12,876	0.24650%	99,091	38,806	168,591
1793024	Smackover Volunteer Police	-	0.00000%	-	-	-
1792234	Smyrna Volunteer Fire	3,642	0.06972%	28,028	10,976	47,686
1794934	Snowball Volunteer Fire	9,360	0.17919%	72,033	28,210	122,554
1795734	South Carroll Co Fire Assoc	10,200	0.19527%	78,497	30,741	133,553
1802334	South Greene County Volunteer Fire	9,396	0.17988%	72,310	28,318	123,026
1800734	South Mountain Volunteer Fire	2,856	0.05468%	21,979	8,608	37,395
1796534	Southbend Volunteer Fire	12,090	0.23145%	93,042	36,437	158,300
1805834	Southridge Volunteer Fire	9,360	0.17919%	72,033	28,210	122,554
1801534	Southside Volunteer Fire	17,460	0.33426%	134,369	52,622	228,611
1798134	Sparkman Volunteer Fire	7,332	0.14037%	56,426	22,098	96,001
1798124	Sparkman Volunteer Police	-	0.00000%	-	-	-
1833334	St. Francis Volunteer Fire	10,764	0.20607%	82,838	32,441	140,938
1813934	Stamps Volunteer Fire	12,960	0.24811%	99,738	39,059	169,691
1824434	Star City Volunteer Fire	14,340	0.27453%	110,358	43,219	187,760
1824424	Star City Volunteer Police	1,440	0.02757%	11,082	4,340	18,855
1828734	Stephens Volunteer Fire	7,200	0.13784%	55,410	21,700	94,273
1837634	Strawberry Volunteer Fire	8,760	0.16770%	67,415	26,401	114,698
1839234	Strickler Volunteer Fire	7,134	0.13657%	54,902	21,501	93,409
1843034	Strong Volunteer Fire	10,080	0.19297%	77,574	30,380	131,982
1843024	Strong Volunteer Police	-	0.00000%	-	-	-
1854624	Stuttgart Police	5,040	0.09649%	38,787	15,190	65,991
1854634	Stuttgart Volunteer Fire	2,160	0.04135%	16,623	6,510	28,282
1872434	Sulphur Rock Area Volunteer Fire	7,194	0.13772%	55,364	21,682	94,194
1873234	Sulphur Springs Volunteer Fire	3,588	0.06869%	27,613	10,814	46,979
1873224	Sulphur Springs Volunteer Police	2,160	0.04135%	16,623	6,510	28,282
1874034	Summit Volunteer Fire	13,056	0.24995%	100,476	39,349	170,948
1877534	Sunnyland Rural Volunteer Fire	6,450	0.12348%	49,638	19,439	84,453
1878334	Sunset Rural Volunteer Fire	6,480	0.12405%	49,869	19,530	84,845
1879134	Swifton Volunteer Fire	11,520	0.22054%	88,656	34,719	150,836
1879124	Swifton Volunteer Police	18	0.00034%	139	54	236
1882134	Taylor Volunteer Fire	6,414	0.12279%	49,361	19,331	83,981
1892924	Texarkana Volunteer Police	-	0.00000%	-	-	-
1895334	Thornton Volunteer Fire	9,426	0.18045%	72,541	28,409	123,419

Volunteer Service

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of December 31, 2024

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
				7.25%	8.25%	6.25%
1903834	Tillar Volunteer Fire	\$ 9,318	0.17839%	\$ 71,710	\$ 28,083	\$ 122,005
1904834	Timbo Volunteer Fire	13,644	0.26120%	105,002	41,121	178,647
1906234	Tinsman Volunteer Fire	5,040	0.09649%	38,787	15,190	65,991
1909734	Tontitown Area Volunteer Fire	9,372	0.17942%	72,125	28,246	122,712
1908934	Tontitown Volunteer Fire	12,234	0.23421%	94,150	36,871	160,185
1908924	Tontitown Volunteer Police	7,902	0.15128%	60,812	23,815	103,464
377824	Town of Concord Police	2,880	0.05514%	22,164	8,680	37,709
1776034	Town of Sherrill VFD	5,730	0.10970%	44,097	17,269	75,025
1831734	Town of St. Charles Volunteer Fire	7,200	0.13784%	55,410	21,700	94,273
1912734	Tracy Area Volunteer Fire	5,880	0.11257%	45,251	17,721	76,989
1922434	Trumann Volunteer Fire	7,248	0.13876%	55,779	21,844	94,901
1922424	Trumann Volunteer Police	2,880	0.05514%	22,164	8,680	37,709
1931334	Tuckerman Volunteer Fire	11,616	0.22238%	89,394	35,009	152,093
1931324	Tuckerman Volunteer Police	-	0.00000%	-	-	-
1932134	Tull Fire & Rescue	9,336	0.17873%	71,848	28,137	122,240
1934834	Tumbling Shoals Ida VFD	1,320	0.02527%	10,158	3,978	17,283
1935634	Turrell Volunteer Fire	2,160	0.04135%	16,623	6,510	28,282
1936434	Turtle Creek Volunteer Fire	15,120	0.28946%	116,361	45,569	197,973
1937234	Tyronza Volunteer Fire	11,646	0.22295%	89,625	35,099	152,486
1937224	Tyronza Volunteer Police	1,476	0.02826%	11,359	4,448	19,326
1938034	Umpire Volunteer Fire	4,542	0.08695%	34,954	13,689	59,470
1938634	Upper White Oak Lake VFD Fire	4,410	0.08443%	33,939	13,291	57,742
1939934	Valley Springs Volunteer Fire	7,836	0.15001%	60,304	23,616	102,600
1941024	Van Buren Volunteer Police	5,004	0.09580%	38,510	15,081	65,520
1942934	Vandervoort Rural Volunteer Fire	7,920	0.15162%	60,951	23,870	103,700
1944534	Velvet Ridge Fire Protection District	12,252	0.23455%	94,289	36,926	160,421
1952634	Vilonia Volunteer Fire	16,518	0.31622%	127,119	49,783	216,277
1952624	Vilonia Volunteer Police	720	0.01378%	5,541	2,170	9,427
1961534	Viola Volunteer Fire	6,558	0.12555%	50,469	19,765	85,867
1982834	Wabbaseka Volunteer Fire	2,880	0.05514%	22,164	8,680	37,709
1991734	Waldo Volunteer Fire	2,880	0.05514%	22,164	8,680	37,709
1991724	Waldo Volunteer Police	798	0.01528%	6,141	2,405	10,449
2002834	Waldron Volunteer Fire	12,996	0.24880%	100,015	39,168	170,162
2011734	Walnut Ridge Volunteer Fire	10,002	0.19148%	76,973	30,144	130,960
2011724	Walnut Ridge Volunteer Police	1,440	0.02757%	11,082	4,340	18,855
2016834	Ward Volunteer Fire	13,326	0.25512%	102,554	40,162	174,483
2016824	Ward Volunteer Police	720	0.01378%	5,541	2,170	9,427
2021434	Warren Volunteer Fire	22,950	0.43936%	176,619	69,168	300,494
2031134	Washington Volunteer Fire	10,530	0.20159%	81,037	31,736	137,874
2034634	Water Valley Volunteer Fire	7,920	0.15162%	60,951	23,870	103,700
2035434	Watson Chapel Volunteer Fire	8,592	0.16449%	66,122	25,895	112,499
2036234	Wedington Volunteer Fire	19,428	0.37193%	149,514	58,553	254,379
2041934	Weiner Volunteer Fire	8,502	0.16276%	65,430	25,624	111,320
2041924	Weiner Volunteer Police	1,446	0.02768%	11,128	4,358	18,933
2048634	Wescon Volunteer Fire	13,710	0.26247%	105,510	41,320	179,511
2049434	Wesley Volunteer Fire	2,904	0.05559%	22,349	8,752	38,023
2050834	West Fork Volunteer Fire	16,710	0.31990%	128,597	50,361	218,791
2050824	West Fork Volunteer Police	5,742	0.10993%	44,189	17,305	75,182
2060524	West Memphis Volunteer Police	7,830	0.14990%	60,258	23,598	102,522
2065634	West Point Volunteer Fire	5,040	0.09649%	38,787	15,190	65,991
2066434	West Pulaski Volunteer Fire	34,542	0.66128%	265,829	104,104	452,273
2067234	Western Greene Co Fire	15,954	0.30543%	122,779	48,083	208,893
2068034	Western Grove Volunteer Fire	12,924	0.24742%	99,461	38,951	169,219
2070234	Wheatley Volunteer Fire	5,760	0.11027%	44,328	17,360	75,418

Volunteer Service

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of December 31, 2024

Employer Number	Employer Name	Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
				7.25%	8.25%	6.25%
2071034	Wheeler Volunteer Fire	\$ 13,368	0.25592%	\$ 102,878	\$ 40,289	\$ 175,033
2079634	White Bluff-Rye Hill Volunteer Fire	9,618	0.18413%	74,018	28,987	125,933
2081834	White Hall Volunteer Fire	11,562	0.22135%	88,979	34,846	151,386
2081824	White Hall Volunteer Police	3,600	0.06892%	27,705	10,850	47,136
2083434	Whitehouse Volunteer Fire	11,406	0.21836%	87,778	34,376	149,344
2085034	Wickes RVFD #2	6,480	0.12405%	49,869	19,530	84,845
2088534	Williams Junction Volunteer Fire	5,760	0.11027%	44,328	17,360	75,418
2090734	Wilmar Volunteer Fire	6,420	0.12291%	49,407	19,349	84,060
2100834	Wilmot Volunteer Fire	3,942	0.07547%	30,337	11,881	51,614
2100824	Wilmot Volunteer Police	-	0.00000%	-	-	-
2109124	Wilson Police	204	0.00391%	1,570	615	2,671
2109134	Wilson Volunteer Fire	6,510	0.12463%	50,100	19,620	85,238
2110534	Wilton Volunteer Fire	5,124	0.09809%	39,433	15,443	67,091
2111334	Winchester Volunteer Fire	5,040	0.09649%	38,787	15,190	65,991
2102434	Woodlawn Volunteer Fire	9,936	0.19022%	76,466	29,946	130,096
2115634	Wright-Pastoria Volunteer Fire	-	0.00000%	-	-	-
2119934	Wynne Volunteer Fire	7,896	0.15116%	60,766	23,797	103,386
2119924	Wynne Volunteer Police	2,196	0.04204%	16,900	6,618	28,753
2129634	Y-City Volunteer Fire	7,122	0.13635%	54,810	21,465	93,251
2139334	Yellville Volunteer Fire	8,640	0.16541%	66,492	26,040	113,127
2143134	Zinc Volunteer Fire	6,048	0.11578%	46,544	18,228	79,189
				<hr/>	<hr/>	<hr/>
		\$ 5,223,512	100.00000%	\$ 40,199,138	\$ 15,742,855	\$ 68,393,676

SECTION C

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

Paid Service

Schedule of Pension Amounts by Employer

as of December 31, 2024

Deferred Outflows of Resources										Deferred Inflows of Resources										Pension Expense		
Employer ID	Employer	Net Pension Liability	Differences		Changes of Assumptions	Changes in Proportion and Differences Between Employer		Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience		Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer		Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and		Total Employer Pension Expense				
			Employer Allocation Percentage	Between Expected and Actual Experience		Contributions and Share of	Between Expected and Actual Experience		Contributions and Share of	Contributions		Contributions										
2163632	70 West Fire Protection District Fire	\$ 170,593	0.020%	\$ 22,969	-	\$ 4,008	\$ 26,977	\$ -	\$ 18,137	\$ 2,165	\$ 5,721	\$ 26,023	\$ 27,052	\$ 26,288	\$ 53,340							
15032	Alexander Fire	-	0.000%	-	-	12,872	12,872	-	-	-	546,976	546,976	-	(277,419)	(277,419)							
15022	Alexander Police	-	0.000%	-	-	13,088	13,088	-	-	-	589,588	589,588	-	(250,504)	(250,504)							
24822	Altheimer Police	98,408	0.011%	13,250	-	6,522	19,772	-	10,463	1,249	4,557	16,269	15,605	(1,274)	14,331							
20522	Altus Police	68,934	0.008%	9,281	-	4,013	13,294	-	7,329	875	3,141	11,345	10,931	(7,027)	3,904							
30222	Amity Police	89,048	0.010%	11,990	-	-	11,990	-	9,468	1,130	7,721	18,319	14,121	(5,774)	8,347							
41833	Arkadelphia Fire	1,079,332	0.126%	145,323	-	4,113	149,436	-	114,754	13,699	26,273	154,726	171,158	3,606	174,764							
64733	Ash Flat Fire	393,035	0.046%	52,919	-	27,333	80,252	-	41,787	4,989	2,688	49,464	62,327	4,593	66,920							
64722	Ash Flat Police	370,610	0.043%	49,900	-	3,536	53,436	-	39,403	4,704	10,819	54,926	58,770	12,481	71,251							
60433	Ashdown Fire	73,159	0.009%	9,850	-	6,107	15,957	-	7,778	929	2,819	11,526	11,601	18,827	30,428							
60422	Ashdown Police	1,002,802	0.117%	135,019	-	1,569	136,588	-	106,618	12,728	55,752	175,098	159,022	(28,955)	130,067							
70122	Atkins Police	699,362	0.082%	94,163	-	-	94,163	-	74,356	8,877	53,583	136,816	110,903	(18,422)	72,481							
80922	Augusta Police	532,859	0.062%	71,745	-	27,148	98,893	-	56,654	6,763	34,216	97,633	84,500	(16,377)	68,123							
82522	Austin Police	323,902	0.038%	43,611	-	19,197	62,808	-	34,437	4,111	29,762	68,310	51,364	9,991	61,355							
90632	Bald Knob Fire	48,351	0.006%	6,510	-	32,089	38,599	-	5,141	614	-	5,755	7,667	14,638	22,305							
90622	Bald Knob Police	701,510	0.082%	94,453	-	21,224	115,677	-	74,584	8,904	6,854	90,342	111,244	18,326	129,570							
100732	Baring Fire	727,264	0.085%	97,920	-	111,737	209,657	-	77,323	9,231	-	86,554	115,328	58,960	174,288							
100722	Baring Police	1,077,895	0.126%	145,130	-	52,596	197,726	-	114,602	13,681	3,949	132,232	170,930	36,047	206,977							
110433	Batesville Fire	1,076,885	0.126%	144,994	-	9,610	154,604	-	114,494	13,668	54,532	182,694	170,770	(66,248)	104,522							
110422	Batesville Police	1,878,610	0.219%	252,939	-	-	252,939	-	199,734	23,844	55,789	279,367	297,906	(35,481)	262,425							
112023	Bauxite Police	308,368	0.036%	41,519	-	82,576	124,095	-	32,786	3,914	-	36,700	48,900	56,452	105,352							
120122	Bay Police	408,334	0.048%	54,979	-	14,738	69,717	-	43,414	5,183	25,966	74,563	64,753	3,356	68,109							
128732	Beaver Lake Fire	116,993	0.014%	15,752	-	54,536	70,288	-	12,439	1,485	426,100	440,024	18,552	(105,243)	(86,691)							
131732	Beebe Fire	556,786	0.065%	74,967	-	153,217	228,184	-	99,197	7,067	-	66,264	88,294	132,325	220,619							
140636	Bella Vista Fire	9,250,174	1.080%	1,245,460	-	410,872	1,656,332	-	983,477	117,408	31,735	1,132,620	1,466,871	163,666	1,630,537							
140626	Bella Vista Police	5,964,305	0.696%	803,044	-	266,362	1,069,406	-	634,124	75,702	7,684	717,510	945,806	111,460	1,057,266							
150333	Benton Fire	8,921,962	1.042%	1,201,269	-	148,189	1,349,458	-	948,582	113,242	69,765	1,131,589	1,414,824	104,527	1,519,351							
150322	Benton Police	8,918,420	1.041%	1,200,792	-	253,146	1,453,938	-	948,205	113,198	5,731	1,067,134	1,414,263	116,889	1,531,152							
160033	Bentonville Fire	16,104,014	1.880%	2,168,273	-	832,864	3,001,137	-	1,712,177	204,401	223,964	2,140,542	2,553,738	314,851	2,868,589							
160022	Bentonville Police	14,450,343	1.687%	1,945,620	-	1,180,963	3,126,583	-	1,536,358	183,412	-	1,719,770	2,291,502	895,341	3,186,843							
170822	Berryville Police	1,428,134	0.167%	192,287	-	3,263	195,550	-	151,839	18,127	84,960	254,926	226,470	(35,352)	191,118							
168622	Bethel Heights Police	-	0.000%	-	-	-	-	-	-	-	-	-	-	(49,794)	(49,794)							
175922	Black Rock Police	77,476	0.009%	10,432	-	11,717	22,149	-	8,237	983	1,926	11,146	12,286	2,980	15,266							
179133	Blytheville Fire	2,766,780	0.323%	372,524	-	136,648	509,172	-	294,164	35,117	24,967	354,248	438,750	718	439,468							
179122	Blytheville Police	2,923,339	0.341%	393,604	-	-	393,604	-	310,809	37,105	223,241	571,155	463,576	(91,175)	372,401							
188022	Bono Police	424,252	0.050%	57,122	-	19,136	76,258	-	45,106	5,385	1,190	51,681	67,277	4,798	72,075							
190222	Booneville Paid Police	657,157	0.077%	88,481	-	436,120	524,601	-	69,869	8,341	-	78,210	104,210	198,951	303,161							
199622	Bradford Police	172,918	0.020%	23,282	-	750	24,032	-	18,385	2,195	23,309	43,889	27,421	(9,981)	17,440							
200322	Bradley Police	26,764	0.003%	3,604	-	-	3,604	-	2,846	340	15,870	19,056	4,244	(10,888)	(6,644)							
209733	Brinkley Fire	69,197	0.008%	9,317	-	-	9,317	-	7,357	878	8,674	16,909	10,973	(6,331)	4,642							
209723	Brinkley Police	661,453	0.077%	89,059	-	55,522	144,581	-	70,326	8,396	461	79,183	104,892	30,199	135,091							
212722	Brookland Police	982,737	0.115%	132,317	-	84,800	217,117	-	104,484	12,473	-	116,957	155,840	99,251	255,091							
219433	Bryant Fire	5,411,189	0.632%	728,572	-	72,477	801,049	-	575,317	68,682	85,649	729,648	858,094	(12,226)	845,868							
219422	Bryant Police	5,447,086	0.636%	733,405	-	91,316	824,721	-	579,133	69,137	-	648,270	863,786	118,255	982,041							
224032	Buford Fire	77,448	0.009%	10,428	-	-	10,428	-	8,234	983	8,594	17,811	12,281	(6,686)	5,595							
228332	Bull Shoals Fire	119,952	0.014%	16,151	-	27,914	44,065	-	12,753	1,522	3,907	18,182	19,022	10,189	29,211							
228322	Bull Shoals Police	336,135	0.039%	45,258	-	36,983	82,241	-	35,738	4,266	4,522	44,526	53,304	17,806	71,110							
258533	Cabot Fire	4,834,211	0.564%	650,887	-	135,899	786,786	-	513,973	61,358	8,286	583,617	766,598	40,615	807,213							
258522	Cabot Police	5,076,028	0.593%	683,445	-	111,169	794,614	-	539,683	64,428	134,061	738,172	804,945	(52,791)	752,154							
268233	Caddo Valley Fire	46,345	0.005%	6,240	-	-	6,240	-	4,927	588	6,440	11,164	7,349	(4,216)	3,133							
268222	Caddo Valley Police	285,715	0.033%	38,469	-	14,585	53,054	-	30,377	3,626	9,206	43,209	45,308	(1,336)	43,972							
276322	Calion Police	-	0.000%	-	-	-	4,570	-	-	-	8,447	8,447	-	(137)	(137)							
277133	Camden Fire	2,663,371	0.311%	358,601	-	5,127	363,728	-	283,169	33,805	91,528	408,502	422,351	(46,680)	375,671							
277123	Camden Police	1,816,646	0.212%	244,596	-	46,048	290,644	-	193,146	23,058	-	216,204	288,080	31,181	319,261							



Paid Service

Schedule of Pension Amounts by Employer

as of December 31, 2024

Deferred Outflows of Resources										Deferred Inflows of Resources										Pension Expense		
Employer ID	Employer	Net Pension Liability	Employer Allocation Percentage	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions			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			Proportionate 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				
						Contributions and Share of Contributions	Total Deferred Outflows of Resources			Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources											
285222	Cammack Village Police	\$ 296,547	0.035%	\$ 39,928	\$ -	\$ 14,389	\$ 54,317	\$ -	\$ 31,529	\$ 3,764	\$ 30,837	\$ 66,130	\$ 47,026	\$ 14,251	\$ 61,277							
288722	Caraway Police	205,721	0.024%	27,699	-	939	28,638	-	21,872	2,611	12,912	37,395	32,623	(2,126)	30,497							
298422	Carlisle Police	268,126	0.031%	36,101	-	631	36,732	-	28,507	3,403	72,469	104,379	42,519	(36,187)	6,332							
309332	Cave City Fire	52,775	0.006%	7,106	-	-	7,106	-	5,611	670	4,099	10,380	8,369	(1,942)	6,427							
309322	Cave City Police	366,292	0.043%	49,318	-	4,121	53,439	-	38,944	4,649	42,337	85,590	58,086	(9,577)	48,209							
310732	Cave Spring Fire	679,134	0.079%	91,440	-	328,533	419,973	-	72,205	8,620	-	80,825	107,696	201,266	308,962							
310722	Cave Springs Police	1,399,051	0.163%	188,371	-	73,747	262,118	-	148,747	17,758	29,131	195,636	221,858	80,175	302,033							
318233	Centerton Fire	5,030,900	0.587%	677,369	-	864,018	1,541,387	-	534,885	63,855	-	598,740	797,789	675,896	1,473,685							
318222	Centerton Police	3,430,060	0.401%	461,829	-	376,067	837,896	-	364,684	43,536	-	408,220	543,931	277,678	821,609							
319022	Central City Police	60,143	0.007%	8,098	-	18,211	26,309	-	6,394	763	-	7,157	9,537	17,051	26,588							
333632	Cherokee Village Fire	690,009	0.081%	92,904	-	13,667	106,571	-	73,362	8,758	58,272	140,392	109,420	(122,942)	(13,522)							
333622	Cherokee Village Police	530,171	0.062%	71,383	-	12,032	83,415	-	56,368	6,729	17,789	80,886	84,073	(21,166)	62,907							
334422	Cherry Valley Police	71,715	0.008%	9,656	-	-	9,656	-	7,625	910	3,607	12,142	11,372	(3,483)	7,889							
348422	Clarendon Police	275,182	0.032%	37,051	-	18,228	55,279	-	29,257	3,493	47,053	79,803	43,638	(4,865)	38,773							
357322	Clarksville Police	1,884,954	0.220%	253,794	-	66,432	320,226	-	200,408	23,925	-	224,333	298,912	38,204	337,116							
368932	Clinton Fire	67,433	0.008%	9,079	-	1,319	10,398	-	7,170	856	1,012	9,038	10,693	734	11,427							
368922	Clinton Police	504,822	0.059%	67,970	-	-	67,970	-	53,673	6,407	34,372	94,452	80,053	(16,398)	63,655							
375122	Coal Hill Police	119,895	0.044%	16,143	-	25,422	41,565	-	12,747	1,522	-	14,269	19,013	20,738	39,751							
377822	Concord Police	-	0.000%	-	-	-	-	-	-	-	202	202	-	(4,211)	(4,211)							
383232	Conway Co. Fire	46,380	0.005%	6,245	-	30,780	37,025	-	4,931	589	-	5,520	7,355	14,041	21,396							
378633	Conway Fire	12,461,220	1.455%	1,677,800	-	-	1,677,800	-	1,324,875	158,165	448,529	1,931,569	1,976,072	(356,134)	1,619,938							
378622	Conway Police	16,542,256	1.932%	2,227,278	-	627,887	2,855,165	-	1,758,770	209,963	180,103	2,148,836	2,632,233	463,500	3,086,733							
387522	Corning Police	404,821	0.047%	54,506	-	-	54,506	-	43,040	5,138	-	36,420	84,598	64,196	(17,753)	46,443						
397222	Cotter Police	113,785	0.013%	15,320	-	475	15,795	-	12,098	1,444	65,934	79,476	18,044	(27,200)	(9,156)							
406533	Cotton Plant Fire	-	0.000%	-	-	-	-	-	-	-	28,171	28,171	-	(10,219)	(10,219)							
406522	Cotton Plant Police	58,550	0.007%	7,883	-	-	7,883	-	6,225	743	7,875	14,843	9,285	(1,750)	7,535							
427833	Crossett Fire	1,973,305	0.230%	265,689	-	-	265,689	-	209,802	25,046	101,722	336,570	312,922	(83,277)	229,645							
427822	Crossett Police	1,219,006	0.142%	164,129	-	18,849	182,978	-	129,605	15,472	19,678	164,755	193,307	(55,404)	137,903							
446422	Danville Police	512,674	0.060%	69,027	-	238,780	307,807	-	54,507	6,507	-	61,014	81,299	151,606	232,905							
455322	Dardanelle Police	1,271,119	0.148%	171,146	-	10,159	181,305	-	135,145	16,134	33,195	184,474	201,571	52,196	253,767							
476633	De Queen Fire	440,703	0.051%	59,337	-	21,082	80,419	-	46,855	5,594	4,361	56,810	69,886	38,936	108,822							
476622	De Queen Police	1,496,741	0.175%	201,524	-	1,691	203,215	-	159,133	18,997	14,843	192,973	237,350	(5,899)	231,451							
466922	Decatur Police	935,830	0.109%	126,002	-	70,929	196,931	-	99,497	11,878	-	111,375	148,402	78,814	227,216							
481222	Dermott Police	300,061	0.035%	40,401	-	16,850	57,251	-	31,902	3,809	36,399	72,650	47,583	(20,524)	27,059							
485522	Des Arc Police	598,273	0.070%	80,552	-	8,597	89,149	-	63,608	7,594	-	71,202	94,873	4,216	99,089							
486322	Devals Bluff Police	69,446	0.008%	9,350	-	10,624	19,974	-	7,384	881	1,478	9,743	11,013	18,445	29,458							
496022	Dewitt Police	667,150	0.078%	89,826	-	-	89,826	-	70,931	8,468	18,022	97,421	105,795	(11,139)	94,656							
498722	Diamond City Police	58,984	0.007%	7,942	-	9,214	17,156	-	6,271	749	44,956	51,976	9,354	9,677	19,031							
501022	Diaz Police	94,717	0.011%	12,753	-	573	13,326	-	10,070	1,202	25,023	36,295	15,020	(19,170)	(4,150)							
502922	Dierks Police	311,789	0.036%	41,980	-	2,893	44,873	-	33,149	3,957	18,001	55,107	49,443	(1,469)	47,974							
516922	Dover Police	463,427	0.054%	62,397	-	1,334	63,731	-	49,272	5,882	35,269	90,423	73,489	(12,716)	60,773							
535522	Earle Police	194,931	0.023%	26,246	-	36,084	62,330	-	20,725	2,474	-	31,923	30,912	44,920	75,832							
536322	East Camden Police	-	0.000%	-	-	-	-	-	-	-	24,833	24,833	-	(18,034)	(18,034)							
546033	El Dorado Fire	4,676,791	0.546%	628,691	-	71,407	701,098	-	497,236	59,360	40,096	596,692	741,635	66,955	808,590							
546023	El Dorado Police	4,796,160	0.560%	645,763	-	546,407	1,192,170	-	509,927	60,876	-	570,803	760,564	371,642	1,132,206							
556832	Elkins Fire	225,209	0.026%	30,323	-	42,562	72,885	-	23,944	2,858	241	27,043	35,713	20,659	56,572							
556822	Elkins Police	1,428,839	0.167%	192,381	-	268,951	461,332	-	151,914	18,136	-	170,050	226,582	143,699	370,281							
561422	Elm Springs Police	637,967	0.074%	85,897	-	42,083	127,980	-	67,829	8,097	296	76,222	101,167	31,216	132,383							
585133	Eureka Springs Fire	1,327,372	0.155%	178,720	-	44,822	223,542	-	141,126	16,848	-	157,974	210,892	53,686	246,178							
585122	Eureka Springs Police	1,316,675	0.154%	177,279	-	14,568	191,847	-	139,989	16,712	90,057	246,758	208,795	(2,115)	206,680							
587822	Evening Shade Police	-	0.000%	-	-	-	-	-	-	-	17,702	17,702	-	(9,440)	(9,440)							
595922	Fairfield Bay Police	464,252	0.054%	62,508	-	-	62,508	-	49,359	5,893	39,918	95,170	73,620	(27,215)	46,405							
604132	Farmington Fire	1,323,048	0.154%	178,137	-	99,342	277,479	-	140,666	16,793	-	157,459	209,806	133,071	342,877							
604122	Farmington Police	2,132,084	0.249%	287,068	-	63,728	350,796	-	226,683	27,062	-	253,745	338,101	64,179	402,280							

Paid Service

Schedule of Pension Amounts by Employer as of December 31, 2024

Deferred Outflows of Resources										Deferred Inflows of Resources										Pension Expense	
Employer	Employer	Net Pension Liability	Employer Allocation Percentage	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions							
														Proportionate Share of Contributions	Total Employer Pension Expense						
614937	Fayetteville Fire	\$ 22,096,299	2.580%	\$ 2,975,084	-	\$ 738,852	\$ 3,713,936	\$ -	\$ 2,349,275	\$ 280,458	\$ 667,492	\$ 3,297,225	\$ 3,503,980	\$ 94,938	\$ 3,598,918						
614927	Fayetteville Police	25,238,212	2.947%	3,398,117	-	1,571,595	4,969,712	-	2,683,321	320,337	-	3,003,660	4,002,218	1,288,167	5,290,385						
630032	Flippin Fire	309,421	0.036%	41,661	-	76,124	117,785	-	32,898	3,927	-	36,825	49,067	48,518	97,585						
630022	Flippin Police	766,860	0.090%	103,251	-	124,382	227,633	-	81,532	9,733	3,313	94,578	121,607	57,140	178,747						
644033	Forrest City Fire	1,785,536	0.208%	240,408	-	9,196	249,604	-	189,838	22,663	302,064	514,565	283,146	(159,820)	123,326						
644022	Forrest City Police	2,713,749	0.317%	365,384	-	21,159	386,543	-	288,525	34,444	11,457	334,426	430,340	7,481	437,821						
654833	Fort Smith Fire	18,687,271	2.182%	2,516,087	-	-	2,516,087	-	1,986,828	237,189	1,474,446	3,698,463	2,963,384	(966,885)	1,996,499						
654823	Fort Smith Police	17,956,052	2.097%	2,417,634	-	1,576,802	3,994,436	-	1,909,085	227,908	-	2,136,993	2,847,429	1,138,685	3,986,114						
665322	Friendship Police	16,558	0.002%	2,229	-	-	2,229	-	1,760	210	2,020	3,990	2,626	(1,322)	1,304						
693932	Gassville Fire	88,316	0.010%	11,891	-	157	12,048	-	9,390	1,121	3,866	14,377	14,005	(1,786)	12,219						
693922	Gassville Police	308,226	0.036%	41,500	-	8,077	49,577	-	32,771	3,912	55,106	91,789	48,878	(13,301)	35,577						
704832	Gentry Fire	220,159	0.026%	29,643	-	91,551	121,194	-	23,407	2,794	175	26,376	34,912	52,115	87,027						
704822	Gentry Police	1,162,519	0.136%	156,524	-	52,289	208,813	-	123,599	14,755	-	138,354	184,350	72,413	256,763						
713722	Gillett Police	56,331	0.007%	7,584	-	13,969	21,553	-	5,989	715	32,552	39,256	8,933	(7,370)	1,563						
724222	Glenwood Police	217,976	0.025%	29,349	-	16,331	45,680	-	23,175	2,767	45,416	71,358	34,566	(17,461)	17,105						
726922	Goshen Police	612,825	0.072%	82,512	-	47,301	129,813	-	65,155	7,778	-	72,933	97,180	45,255	142,435						
733122	Gosnell Police	490,874	0.057%	66,092	-	43,715	109,807	-	52,190	6,230	33,605	92,025	77,842	2,010	79,852						
739033	Gravel Ridge Fire Protection Dist.	270,957	0.032%	36,482	-	25,833	62,315	-	28,808	3,439	1,326	33,573	42,968	12,038	55,006						
737432	Gravette Fire	539,033	0.063%	72,576	-	45,575	118,151	-	57,310	6,842	41,373	105,525	85,479	(12,359)	73,120						
737422	Gravette Police	1,014,544	0.118%	136,600	-	-	136,600	-	107,866	12,877	48,315	169,058	160,884	(39,359)	151,538						
743922	Green Forest Police	1,137,419	0.133%	153,144	-	27,019	180,163	-	120,930	14,437	31,145	166,512	180,369	(28,831)	151,538						
744732	Greenbrier Fire	254,939	0.030%	34,325	-	137,826	172,151	-	27,105	3,236	-	30,341	40,428	76,067	116,495						
744722	Greenbrier Police	1,065,996	0.124%	143,528	-	146,056	289,584	-	113,337	13,530	-	126,867	169,043	284,028	453,071						
746322	Greenland Police	423,512	0.049%	57,022	-	54,322	111,344	-	45,028	5,375	20,151	70,554	67,160	1,631	68,791						
747133	Greenwood Fire	146,915	0.017%	19,781	-	315	20,096	-	15,620	1,865	5,901	23,386	23,297	(1,170)	22,127						
747122	Greenwood Police	1,996,627	0.233%	268,829	-	6,097	274,926	-	212,281	25,342	130,925	368,548	316,621	(48,929)	267,692						
754422	Greers Ferry Police	249,762	0.029%	33,628	-	-	33,628	-	26,555	3,170	27,580	57,305	39,607	(26,910)	12,697						
776522	Hackett Police	150,564	0.018%	20,272	-	11,733	32,005	-	16,008	1,911	326	18,245	23,876	22,101	45,977						
804422	Hampton Police	196,387	0.023%	26,523	-	878	27,401	-	20,944	2,500	23,904	47,348	31,238	(5,796)	25,442						
813333	Hardy Fire	67,007	0.008%	9,022	-	34,754	43,776	-	7,124	850	-	7,974	10,626	19,941	30,567						
813322	Hardy Police	285,765	0.033%	38,476	-	2,459	40,935	-	30,382	3,627	4,398	38,407	45,316	(1,758)	43,558						
823022	Harrisburg Police	516,287	0.060%	69,514	-	14,696	84,210	-	54,892	6,553	1,734	63,179	81,872	23,792	105,664						
834633	Harrison Fire	3,034,002	0.354%	408,503	-	-	408,503	-	322,575	38,509	196,536	557,620	481,125	(131,383)	349,742						
834622	Harrison Police	3,644,708	0.426%	490,730	-	127,618	618,348	-	387,505	46,261	99,487	533,253	577,969	22,295	600,264						
843522	Hartford Police	63,209	0.007%	8,511	-	115	8,626	-	6,720	802	6,764	14,286	10,023	(3,509)	6,514						
847832	Haskell Fire	47,412	0.006%	6,384	-	5,563	11,947	-	5,041	602	596	6,239	7,518	2,197	9,715						
847822	Haskell Police	401,314	0.047%	54,034	-	15,507	69,641	-	42,668	5,094	48,486	96,248	63,639	(53,342)	10,297						
862133	Heber Springs Fire	515,363	0.060%	69,389	-	16,365	85,754	-	54,793	6,541	10,840	72,174	81,725	32,105	113,830						
862122	Heber Springs Police	1,394,322	0.163%	187,734	-	9,144	196,878	-	148,244	17,697	44,526	210,467	221,108	(6,525)	214,583						
865622	Hector Police	81,011	0.009%	10,907	-	10,644	21,551	-	8,613	1,028	1,587	11,228	12,847	4,375	17,222						
864833	Helena-West Helena Fire	2,040,518	0.238%	274,739	-	81,338	356,057	-	216,948	25,899	114,162	357,009	323,581	(27,104)	296,477						
864823	Helena-West Helena Police	1,191,638	0.139%	160,444	-	9,197	169,641	-	126,695	15,125	318,013	459,833	188,967	(142,404)	46,483						
866422	Hermitage Police	109,568	0.013%	14,752	-	3,772	18,524	-	11,649	1,391	5,807	18,847	17,375	967	18,342						
885022	Highfill Police	523,008	0.061%	70,419	-	62,803	133,222	-	55,606	6,638	-	62,244	82,937	41,347	124,284						
890732	Highland Fire	54,332	0.006%	7,315	-	10,969	18,284	-	5,777	690	1,950	8,417	8,616	1,771	10,387						
890722	Highland Police	243,801	0.028%	32,826	-	3,705	36,531	-	25,921	3,094	24,318	53,333	38,661	(2,393)	36,268						
900833	Holiday Island Fire	277,024	0.032%	37,299	-	22,785	60,084	-	29,453	3,516	67,802	100,771	43,930	722	44,652						
892322	Holly Grove Police	51,167	0.006%	6,889	-	23,963	30,852	-	5,440	649	15,372	21,461	8,114	(6,319)	1,795						
902433	Hope Fire	1,327,379	0.155%	178,721	-	28,410	207,131	-	141,127	16,848	34,569	192,544	210,493	(21,088)	189,405						
911337	Hot Springs Fire	11,122,013	1.299%	1,497,487	-	266,019	1,763,506	-	1,182,491	141,167	326,898	1,650,556	1,763,703	(21,477)	1,742,226						
911327	Hot Springs Police	15,715,752	1.835%	2,115,996	-	446,061	2,562,057	-	1,670,896	199,473	-	1,870,369	2,492,168	473,294	2,965,462						
921032	Hot Springs Village Fire	2,152,724	0.251%	289,847	-	2,121	291,968	-	228,877	27,324	189,882	446,083	341,374	(97,694)	243,680						
921022	Hot Springs Village Police	2,036,322	0.238%	274,174	-	46,391	320,565	-	216,501	25,846	6,523	248,870	322,915	30,522	353,437						
932633	Hoxie Fire	-	0.000%	-	-	-	-	-	3,692	-	3,692	-	-	(12,069)	-						

Paid Service

Schedule of Pension Amounts by Employer

as of December 31, 2024

Deferred Outflows of Resources										Deferred Inflows of Resources										Pension Expense			
Employer ID	Employer	Net Pension Liability	Employer Allocation Percentage	Differences Between Expected and Actual Experience		Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions		Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments		Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions		Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Plan Contributions		Total Employer Pension Expense			
932622	Hoxie Police	\$ 337,167	0.039%	\$ 45,397	\$ -	\$ -	\$ 58,503	\$ 103,900	\$ -	\$ -	\$ 35,848	\$ 4,280	\$ 15,973	\$ 56,101	\$ 53,467	\$ (176)	\$ -	\$ 53,291					
941522	Hughes Police	92,974	0.011%	12,518	-	-	493	13,011	-	-	9,885	1,180	32,619	43,684	14,744	(24,698)	(9,954)						
951222	Humphrey Police	8,827	0.001%	1,188	-	-	-	1,188	-	-	938	112	21,281	22,331	1,400	(17,125)	(15,725)						
971722	Huntington Police	-	0.000%	-	-	-	-	-	-	-	-	-	-	6,485	-	(12,557)	(12,557)						
962833	Huntsville Fire	165,920	0.019%	22,340	-	-	31,985	54,325	-	-	17,641	2,106	-	19,747	26,311	45,200	71,511						
962822	Huntsville Police	977,993	0.114%	131,679	-	-	68,507	200,186	-	-	103,980	12,413	-	116,393	155,088	56,072	211,160						
981422	Huttig Police	51,210	0.006%	6,895	-	-	-	6,895	-	-	5,445	650	5,760	11,855	8,121	(4,609)	3,512						
1021933	Jacksonville Fire	7,357,311	0.859%	990,601	-	-	-	990,601	-	-	782,228	93,383	178,384	1,053,995	1,166,705	(209,662)	957,043						
1021922	Jacksonville Police	5,563,595	0.650%	749,092	-	-	170,380	919,472	-	-	591,521	70,616	291,305	953,442	882,262	(271,821)	610,441						
1031622	Jasper Police	136,759	0.016%	18,413	-	-	2,019	20,432	-	-	14,540	1,736	-	16,276	21,687	(13,591)	87,134						
1038332	Johnson Fire	703,772	0.082%	94,757	-	-	77,132	171,889	-	-	74,825	8,933	-	83,758	111,603	101,933	213,536						
1038322	Johnson Police	962,929	0.112%	129,650	-	-	83,748	213,398	-	-	102,378	12,222	47,246	161,846	152,699	(27,988)	124,711						
1050233	Jonesboro Fire	14,596,704	1.704%	1,965,326	-	-	122,513	2,087,839	-	-	1,551,919	185,269	300,377	2,037,565	2,314,712	(275,074)	2,039,638						
1050223	Jonesboro Police	19,070,761	2.227%	2,567,721	-	-	637,324	3,205,045	-	-	2,027,601	242,057	-	2,269,658	3,024,197	256,051	3,280,248						
1058822	Judsonia Police	356,264	0.042%	47,968	-	-	11,073	59,041	-	-	37,878	4,522	-	54,293	96,693	56,495	66,705						
1061822	Junction City Police	-	0.000%	-	-	-	-	-	-	-	-	-	11,721	11,721	-	(20,016)	(20,016)						
1080422	Kensett Police	303,994	0.035%	40,930	-	-	37,119	78,049	-	-	32,321	3,858	37,620	73,799	48,207	425	46,632						
1083922	Kibler Police	136,431	0.016%	18,369	-	-	7,368	25,737	-	-	14,505	1,732	6,252	22,489	21,635	(4,018)	17,617						
1100222	Lake City Police	302,415	0.035%	40,718	-	-	-	40,718	-	-	32,153	3,838	43,229	79,220	47,956	(29,953)	18,003						
1104032	Lake Hamilton Fire Protection District	36,274	0.004%	4,884	-	-	-	4,884	-	-	3,857	460	1,919	6,236	5,752	(1,104)	4,648						
1120722	Lake Village Police	635,179	0.074%	85,522	-	-	64,564	150,086	-	-	67,532	8,062	77,094	152,688	100,725	(13,591)	87,134						
1111823	Lakeview Police	137,029	0.016%	18,650	-	-	516	18,966	-	-	14,569	1,739	6,635	22,943	21,730	(4,844)	16,886						
1086322	Lamar Police	269,655	0.031%	36,307	-	-	15,632	51,939	-	-	28,670	3,423	5,990	38,083	42,761	14,760	57,521						
1130422	Lavaca Police	313,703	0.037%	42,237	-	-	37,324	79,561	-	-	33,353	3,982	4,865	42,200	49,746	14,433	64,179						
1140122	Leachville Police	342,473	0.040%	46,111	-	-	2,098	48,209	-	-	36,412	4,347	34,400	75,159	54,309	(11,755)	42,554						
1150922	Lepanto Police	83,771	0.010%	11,279	-	-	-	11,279	-	-	8,906	1,063	26,405	36,374	13,284	(21,462)	(8,178)						
1152522	Lewisville Police	258,922	0.030%	34,662	-	-	31,016	65,878	-	-	27,559	3,286	-	30,815	41,059	26,723	67,782						
1161432	Lincoln Fire	80,264	0.009%	10,807	-	-	4,703	15,510	-	-	8,534	1,019	40,062	49,615	12,728	(6,693)	6,035						
1161422	Lincoln Police	878,611	0.103%	118,298	-	-	16,973	135,271	-	-	93,414	11,152	43,031	147,597	139,328	40,586	179,914						
1157622	Little Flock Police	617,071	0.072%	83,084	-	-	706	83,790	-	-	65,607	7,832	62,996	136,435	97,854	(34,441)	63,413						
1160633	Little Rock Fire	64,084,018	7.483%	8,628,384	-	-	-	8,628,384	-	-	6,813,404	813,390	3,446,482	11,073,276	10,162,296	(2,895,245)	7,267,051						
1160623	Little Rock Police	79,349,699	9.265%	10,683,778	-	-	-	10,683,778	-	-	8,436,445	1,007,163	1,689,620	11,133,228	12,583,094	(1,862,719)	10,720,375						
1180022	Lonoke Police	975,559	0.102%	117,887	-	-	-	117,887	-	-	93,089	11,113	109,996	214,198	138,844	(45,785)	93,059						
10010	Logfi Staff	1,588,265	0.185%	213,847	-	-	-	213,847	-	-	168,864	20,159	71,486	260,509	251,863	(68,384)	183,479						
1190833	Lowell Fire	2,925,608	0.342%	393,909	-	-	4,936	398,845	-	-	311,050	37,133	323,751	671,934	463,936	(153,594)	310,342						
1190822	Lowell Police	2,328,836	0.272%	313,559	-	-	56,523	370,082	-	-	247,602	29,559	5,207	282,368	369,302	95,804	465,106						
1195922	Luxora Police	68,763	0.008%	9,258	-	-	-	9,258	-	-	7,311	873	18,129	26,513	10,904	(10,430)	474						
1218133	Magnolia Fire	961,656	0.112%	129,479	-	-	-	129,479	-	-	102,243	12,206	102,665	217,114	152,497	(56,496)	96,001						
1218122	Magnolia Police	1,993,832	0.233%	268,653	-	-	4,279	272,732	-	-	211,984	25,307	66,185	303,476	316,177	(38,664)	277,513						
1229733	Malvern Fire	1,646,061	0.192%	221,628	-	-	-	221,628	-	-	175,009	20,893	88,403	284,305	261,028	(70,281)	190,747						
1229722	Malvern Police	2,025,888	0.237%	272,769	-	-	21,684	294,453	-	-	215,392	25,714	60,984	302,090	321,261	(28,247)	293,014						
1248332	Manila Fire	2,219	0.000%	299	-	-	139	438	-	-	236	28	106	370	352	(115)	237						
1248322	Manila Police	622,647	0.073%	83,834	-	-	66,507	150,341	-	-	66,200	7,903	-	74,103	98,738	59,281	158,019						
1258022	Mansfield Police	263,602	0.031%	35,692	-	-	8,525	44,017	-	-	28,026	3,346	41,758	32,130	41,801	6,320	48,121						
1268832	Marianna Fire	146,403	0.017%	19,712	-	-	553	20,265	-	-	15,566	1,858	9,991	27,415	23,216	(2,487)	20,729						
1268822	Marianna Police	534,737	0.062%	71,998	-	-	7,333	79,331	-	-	56,853	6,787	167,800	231,440	84,797	(86,555)	(1,758)						
1278532	Marion Fire	146,688	0.017%	19,750	-	-	8,277	28,027	-	-	15,596	1,862	78,945	96,403	23,261	(77,827)	(54,566)						
1278526	Marion Police	3,433,873	0.401%	462,343	-	-	356,722	819,065	-	-	365,089	43,585	-	408,674	544,536	219,067	763,603						
1288222	Marked Tree Police	461,016	0.054%	62,072	-	-	6,588	68,660	-	-	49,015	5,851	65,345	120,211	73,107	(11,731)	61,376						
1297122	Marmaduke Police	391,442	0.046%	52,704	-	-	36,378	89,082	-	-	41,618	4,968	24,121	70,707	62,074	11,029	73,103						
1305622	Marshall Police	226,063	0.026%	30,437	-	-	27,432	57,869	-	-	24,035	2,869	1,563	28,467	35,849	7,462	43,311						
1308022	Marvell Police	255,473	0.030%	34,397	-	-	6,515	40,912	-	-	27,162	3,243	28,296	58,701	40,512	(8,287)	32,225						
1318833	Maumelle Fire	4,895,066	0.572%	659,080	-	-	176,673	835,753	-	-	520,443	62,131	120,941	703,515	776,248	(56,605)	719,643						
1318823	Maumelle Police	4,300,605	0.502%	579,041	-	-	235,430	814,471	-	-	457,240	54,586	157,026	668,852	681,980	52,163	734,143						

Paid Service

Schedule of Pension Amounts by Employer

as of December 31, 2024

Deferred Outflows of Resources										Deferred Inflows of Resources										Pension Expense			
Employer ID	Employer	Net Pension Liability	Employer Allocation Percentage	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Total Employer Pension Expense							
1324232	Mayflower Fire	\$ 158,309	0.018%	\$ 21,315	\$ -	\$ 39,272	\$ 60,587	\$ -	\$ 16,831	\$ 2,009	\$ 228	\$ 19,068	\$ 25,104	\$ 23,077	\$ 48,181								
1324222	Mayflower Police	768,588	0.090%	103,484	-	53,460	156,944	-	81,716	9,755	22,128	113,599	121,881	29,471	151,352								
1328522	Mccrory Police	378,704	0.044%	50,989	-	983	51,972	-	40,264	4,807	14,174	59,245	60,054	730	60,784								
1338233	McGehee Fire	839,812	0.098%	113,074	-	54,179	167,253	-	89,289	10,659	72,768	172,716	133,175	(42,303)	90,872								
1338222	McGehee Police	1,016,265	0.119%	136,832	-	164,332	301,164	-	108,049	12,899	5,720	126,668	161,157	52,825	213,982								
1358722	Morse Police	73,742	0.009%	9,929	-	9,332	19,261	-	7,840	936	13,881	22,657	11,694	85	11,779								
1377333	Mena Fire	301,540	0.035%	40,600	-	14,872	55,472	-	32,060	3,827	14,474	50,361	47,818	(5,001)	42,817								
1388922	Mineral Springs Police	205,878	0.024%	27,720	-	4,140	31,860	-	21,889	2,613	14,452	38,954	32,648	5,143	37,791								
1398622	Monette Police	357,743	0.042%	48,167	-	20,887	69,054	-	38,035	4,541	24,813	67,389	56,730	(10,203)	46,527								
1408733	Monticello Fire	887,110	0.104%	119,442	-	2,244	121,686	-	94,317	11,260	45,556	151,133	140,676	(28,303)	112,373								
1418422	Montrose Police	2,134	0.000%	287	-	-	287	-	227	27	259	513	338	(1,582)	(1,244)								
1421432	Morning Star Fpa	64,019	0.007%	8,620	-	899	9,519	-	6,807	813	2,686	10,306	10,152	1,972	12,124								
1427332	Morrilton	85,008	0.010%	11,446	-	-	11,446	-	9,038	1,079	3,476	13,593	13,480	(1,169)	12,311								
1438933	Mountain Home Fire	3,113,804	0.364%	419,248	-	7,630	426,878	-	331,059	39,522	88,657	459,238	493,780	(33,018)	460,762								
1438922	Mountain Home Police	3,646,749	0.426%	491,005	-	79,138	570,143	-	387,722	46,287	18,168	452,177	578,293	95,510	673,803								
1447822	Mountain Pine Police	161,944	0.019%	21,804	-	5,120	26,924	-	17,218	2,055	37,377	56,650	25,681	(12,984)	12,697								
1452422	Mountain View Police	695,827	0.081%	93,687	-	6,273	99,960	-	73,980	8,832	23,284	106,096	110,343	(8,611)	101,732								
1456222	Mountainburg Police	68,280	0.008%	9,193	-	839	10,032	-	7,259	867	5,084	13,210	10,828	(592)	10,236								
1457522	Mulberry Police	252,599	0.029%	34,010	-	15,607	49,617	-	26,856	3,206	2,246	32,308	40,057	4,385	44,442								
1467222	Murfreesboro Police	262,770	0.031%	35,380	-	2,546	37,926	-	27,938	3,335	22,957	54,230	41,670	492	42,162								
1487733	Nashville Fire	176,183	0.021%	23,722	-	32,030	55,752	-	18,732	2,236	65	21,033	27,939	23,586	51,525								
1506733	Newport Fire	1,747,940	0.204%	235,346	-	4,523	239,869	-	185,841	22,186	78,220	286,247	277,184	(42,844)	234,340								
1506722	Newport Police	1,709,874	0.200%	230,220	-	23,014	253,234	-	181,794	21,703	41,310	244,807	271,148	24,030	295,178								
1509133	Nob Hill Fire	127,036	0.015%	17,104	-	5,419	22,523	-	13,506	1,612	4,206	19,324	20,145	(1,931)	18,214								
1536933	North Little Rock Fire	21,034,749	2.456%	2,832,155	-	-	2,832,155	-	2,236,412	266,985	1,126,984	3,630,381	3,335,642	(985,621)	2,350,021								
1536923	North Little Rock Police	25,936,145	3.028%	3,492,088	-	720,664	4,212,752	-	2,757,527	329,196	-	3,086,723	4,112,894	550,288	4,663,182								
1524532	Northeast Lakeside Association Fire	86,665	0.010%	11,669	-	3,626	15,295	-	9,214	1,100	4,146	14,460	13,743	10,938	24,681								
1547433	Oak Grove Fire Protection Dist. #25	81,495	0.010%	10,973	-	6,728	17,701	-	8,665	1,034	62,761	72,460	12,923	(26,011)	(13,088)								
1555522	Ola Police	253,176	0.030%	34,088	-	12,106	46,194	-	26,918	3,213	3,608	33,739	40,148	6,675	46,823								
1565022	Opele Police	-	0.000%	-	-	-	-	-	-	-	24,165	24,165	-	(24,145)	(24,145)								
1576833	Osceola Fire	1,679,212	0.196%	226,092	-	3,379	229,471	-	178,534	21,313	59,856	259,703	266,286	(41,944)	224,342								
1576822	Osceola Police	2,417,237	0.282%	325,461	-	1,080	326,541	-	257,000	30,681	77,621	365,302	383,320	(121,772)	261,548								
1585732	Ozark Fire	113,010	0.013%	15,216	-	-	15,216	-	12,015	1,434	8,242	21,691	17,921	(20,531)	(2,610)								
1585722	Ozark Police	799,513	0.093%	107,648	-	33,975	141,623	-	85,004	10,148	22,977	118,129	126,785	(1,401)	125,384								
1599722	Pangburn Police	176,973	0.021%	23,828	-	32,142	55,970	-	18,816	2,246	21,062	28,064	17,790	45,854									
1616033	Paragould Fire	4,354,845	0.509%	586,344	-	339,330	925,674	-	463,007	55,274	69,159	587,440	690,581	93,050	783,631								
1616022	Paragould Police	5,148,497	0.601%	693,203	-	247,137	940,340	-	547,388	65,348	146,091	758,827	816,437	15,346	831,783								
1623322	Patterson Police	63,486	0.007%	8,548	-	199	8,747	-	6,750	806	5,311	12,867	10,067	2,494	12,561								
1627632	Pea Ridge	1,501,386	0.175%	202,149	-	241,694	443,843	-	159,627	19,056	34,887	213,570	238,086	371,149	609,235								
1627622	Pea Ridge Police	2,046,336	0.239%	275,522	-	163,406	438,928	-	217,566	25,973	-	243,539	324,503	106,874	431,377								
1628422	Perla Police	15,790	0.002%	2,126	-	-	2,126	-	1,679	200	1,926	3,805	2,504	(1,132)	1,372								
1631422	Perryville Police	426,293	0.050%	57,297	-	-	57,297	-	45,323	5,411	30,105	80,839	67,601	(44,777)	52,824								
1646233	Pine Bluff Fire	10,526,052	1.229%	1,417,246	-	333,864	1,751,110	-	1,119,128	133,602	463,384	1,716,114	1,660,197	(288,362)	1,380,835								
1646223	Pine Bluff Police	8,841,527	1.032%	1,190,439	-	12,496	1,202,935	-	940,030	112,222	646,890	1,699,142	1,402,069	(612,533)	789,536								
1657822	Plainview Police	19,545	0.002%	2,632	-	-	2,632	-	2,078	248	2,383	4,709	3,099	(1,559)	1,540								
1643822	Pleasant Plains Police	147,577	0.017%	19,870	-	58,827	78,697	-	15,690	1,873	-	17,563	23,402	43,289	66,691								
1665933	Pocahontas Fire	513,058	0.060%	69,079	-	-	69,079	-	54,548	6,512	42,576	105,636	81,360	(26,163)	55,197								
1665922	Pocahontas Police	1,396,448	0.163%	188,020	-	-	188,020	-	148,470	17,724	50,823	217,017	221,446	(39,429)	182,017								
1671322	Portland Police	106,054	0.012%	14,279	-	19,159	33,438	-	11,276	1,346	2,023	14,645	16,818	8,317	25,135								
1668322	Pottsville Police	483,420	0.056%	65,089	-	2,839	67,928	-	51,397	6,136	46,956	104,489	76,660	(25,904)	50,756								
1675632	Prairie Grove Fire	711,887	0.083%	95,850	-	75,715	171,565	-	75,688	9,036	-	84,724	112,889	73,156	186,045								
1675622	Prairie Grove Police	1,813,709	0.212%	244,201	-	58,779	302,980	-	192,833	23,021	120,553	336,407	287,614	42,136	329,750								
1685333	Pulaski Co Fire	4,918,195	0.574%	662,194	-	456,486	1,118,680	-	522,802	62,424	-	585,326	779,916	355,585	1,135,501								
1695022	Ravenden Police	66,978	0.008%	9,018	-	-	9,018	-	7,121	850	5,109	13,080	10,621	(1,370)	9,251								



Paid Service

Schedule of Pension Amounts by Employer

as of December 31, 2024

Deferred Outflows of Resources										Deferred Inflows of Resources										Pension Expense	
Employer ID	Employer	Net Pension Liability	Employer Allocation Percentage	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions							
														Share of Contributions	Total Employer Pension Expense						
1704322	Rector Police	\$ 391,086	0.046%	\$ 52,657	-	\$ 9,342	\$ 61,999	\$ -	\$ 41,580	\$ 4,964	\$ 36,177	\$ 82,721	\$ 62,018	\$ 12,148	\$ 74,166						
1713222	Redfield Police	499,089	0.058%	67,198	-	-	67,198	-	53,063	6,335	46,259	105,657	79,144	(21,190)	57,954						
1714022	Rison Police	263,218	0.031%	35,440	-	-	35,440	-	27,985	3,341	32,092	63,418	41,741	(22,910)	18,831						
1720522	Rockport Police	371,413	0.043%	50,008	-	43,122	93,130	-	39,489	4,714	68,127	112,330	58,898	(6,025)	52,873						
1724833	Rogers Fire	17,267,949	2.016%	2,324,987	-	-	2,324,987	-	1,835,926	219,174	590,289	2,645,389	2,738,312	(397,919)	2,340,393						
1724822	Rogers Police	16,222,615	1.894%	2,184,241	-	1,023,361	3,207,602	-	1,724,786	205,906	49,619	1,980,311	2,572,545	376,072	2,948,617						
1733733	Russellville Fire	6,009,185	0.702%	809,087	-	-	809,087	-	638,896	76,272	239,814	954,982	952,923	(237,601)	715,322						
1733722	Russellville Police	6,187,544	0.723%	833,102	-	76,877	909,979	-	657,859	78,536	92,235	828,630	981,206	51,656	1,032,862						
1753122	Salem Police	344,251	0.040%	46,351	-	-	46,351	-	36,601	4,369	13,496	54,466	54,590	(10,537)	44,053						
1749332	Sau Tech - Arkansas Fire Training Academy	173,359	0.020%	23,341	-	69,683	93,024	-	18,432	2,200	-	20,632	27,491	49,534	77,025						
1763933	Searcy Fire	5,100,815	0.596%	686,783	-	182,802	869,585	-	542,318	64,742	96,292	703,352	808,876	(17,992)	790,884						
1763922	Searcy Police	5,410,009	0.632%	728,413	-	265,931	994,344	-	575,191	68,667	29,347	673,205	857,907	110,741	968,648						
1765522	Shannon Hills Police	440,411	0.051%	59,298	-	24,284	83,582	-	46,824	5,590	6,753	59,167	69,839	28,082	97,921						
1783333	Siloam Springs Fire	6,856,059	0.801%	923,112	-	477,095	1,400,207	-	728,935	87,021	10,614	826,570	1,087,218	257,021	1,344,239						
1783322	Siloam Springs Police	5,502,094	0.642%	740,812	-	199,372	940,184	-	584,982	69,836	42,228	697,046	872,509	217,741	1,090,250						
1793022	Smackover Police	701,994	0.082%	94,518	-	-	94,518	-	74,636	8,910	48,119	131,665	111,321	(28,959)	82,362						
1798126	Sparkman Police	10,413	0.001%	1,402	-	537	1,939	-	1,107	132	19,665	20,904	1,651	(18,624)	(16,973)						
1803133	Springdale Fire	20,845,031	2.434%	2,806,611	-	119,875	2,926,486	-	2,216,241	264,577	487,461	2,968,279	3,305,557	189,739	3,495,296						
1803122	Springdale Police	20,485,133	2.392%	2,758,154	-	931,578	3,689,732	-	2,177,976	260,009	1,125,876	3,563,861	3,248,485	65,973	3,314,458						
1813922	Stamps Police	168,260	0.020%	22,655	-	2,229	24,884	-	17,889	2,136	18,515	38,540	26,682	(3,434)	23,248						
1824422	Star City Police	519,303	0.061%	69,920	-	29,627	99,547	-	55,212	6,591	-	61,803	82,350	26,852	109,202						
1828722	Stephens Police	-	0.000%	-	-	-	-	-	-	-	-	4,896	4,896	(15,340)	(15,340)						
1843022	Strong Police	46,103	0.005%	6,207	-	11,254	17,461	-	4,902	585	-	8,899	10,326	7,311	1,829						
1854633	Stuttgart Fire	1,749,319	0.204%	235,531	-	28,670	264,201	-	185,987	22,203	-	208,190	277,403	34,492	311,895						
1854622	Stuttgart Police	1,971,008	0.230%	265,380	-	22,556	287,936	-	209,557	25,017	386,266	620,840	312,558	(77,394)	235,164						
1873222	Sulphur Police	265,843	0.031%	35,794	-	36,367	72,161	-	28,264	3,374	12,789	44,427	42,157	20,869	63,026						
1879122	Swifton Police	57,063	0.007%	7,683	-	-	7,683	-	6,067	724	8,403	15,194	9,049	(4,414)	4,635						
1892933	Texarkana Fire	6,566,681	0.767%	884,149	-	-	884,149	-	698,169	83,348	612,389	1,393,906	1,041,329	(406,160)	635,169						
1892923	Texarkana Police	7,434,104	0.868%	1,000,941	-	1,000,941	-	-	790,393	94,358	892,964	1,777,715	1,178,883	(593,568)	585,295						
1908932	Tontitown Fire	708,288	0.083%	95,365	-	190,359	285,724	-	75,305	8,990	-	84,295	112,319	147,693	260,012						
1908922	Tontitown Police	2,010,760	0.235%	270,732	-	264,410	535,142	-	213,784	25,522	-	239,306	318,862	254,826	573,688						
885032	Town Of Highfill Fire	43,272	0.005%	5,826	-	-	5,826	-	4,601	549	3,532	8,682	6,862	5,531	10,393						
1922433	Trumann Fire	542,795	0.063%	73,083	-	15,046	88,129	-	57,710	6,889	13,380	77,979	86,075	(8,814)	77,261						
1922422	Trumann Police	1,772,022	0.207%	238,588	-	200,414	439,002	-	188,401	22,491	9,766	220,658	281,003	57,881	338,884						
1931322	Tuckerman Police	165,884	0.019%	22,335	-	1,621	23,956	-	17,637	2,105	92,437	112,179	26,306	(46,697)	(20,391)						
1937222	Tyronza Police	163,914	0.019%	22,070	-	39,284	61,354	-	17,427	2,080	1,572	21,079	25,993	13,615	39,608						
1941033	Van Buren Fire	4,860,286	0.568%	654,397	-	16,728	671,125	-	516,745	61,689	395,390	973,824	770,733	(152,743)	617,990						
1941022	Van Buren Police	4,563,084	0.533%	614,382	-	-	614,382	-	485,146	57,917	39,438	582,501	723,603	(8,634)	714,969						
1952632	Vilonia Fire	147,321	0.017%	19,836	-	-	19,836	-	15,663	1,870	24,412	41,945	23,362	(12,837)	10,525						
1952622	Vilonia Police	890,567	0.104%	119,907	-	22,085	141,992	-	94,685	11,304	37,425	143,414	141,224	(17,834)	123,390						
1991722	Waldo Police	58,059	0.007%	7,817	-	15,995	23,812	-	6,173	737	1,555	8,465	9,207	3,629	12,836						
2002822	Waldron Police	706,830	0.083%	95,169	-	24,197	119,366	-	75,150	8,971	45,232	129,353	112,088	(46,702)	65,386						
2011733	Walnut Ridge Fire	775,703	0.091%	104,577	-	10,418	114,995	-	82,579	9,858	10,701	103,138	123,168	39,427	162,595						
2011722	Walnut Ridge Police	674,874	0.079%	90,866	-	17,452	108,318	-	71,752	8,566	30,509	110,827	107,020	9,824	116,844						
2016832	Ward Fire	102,462	0.012%	13,796	-	91	13,887	-	10,894	1,301	6,314	18,509	16,248	(3,348)	12,900						
2016822	Ward Police	1,097,056	0.128%	147,710	-	15,494	163,204	-	116,639	13,924	3,458	134,021	173,969	52,011	225,980						
2021433	Warren Fire	315,908	0.037%	42,534	-	4,333	46,867	-	33,587	4,010	18,944	56,541	50,096	14,289	64,385						
2041922	Weiner Police	81,616	0.010%	10,989	-	10,316	21,305	-	8,677	1,036	6,918	16,631	12,942	(9,961)	2,981						
2050832	West Fork Fire	183,011	0.021%	24,641	-	-	24,641	-	19,458	2,233	9,236	31,017	29,328	(6,563)	22,458						
2050822	West Fork Police	533,226	0.062%	71,660	-	21,905	93,565	-	56,168	6,755	15,900	84,791	84,399	(13,131)	83,068						
2060533	West Memphis Fire	6,595,416	0.770%	888,018	-	-	888,018	-	703,224	83,713	262,096	1,047,033	1,045,886	(176,557)	869,329						
2060522	West Memphis Police	10,493,526	1.225%	1,412,867	-	892,665	2,305,532	-	1,115,670	133,190	-	1,248,860	1,664,039	367,123	2,031,162						
2070222	Wheatley Police	61,132	0.007%	8,231	-	12,263	20,494	-	6,500	776	12,703	19,979	9,694	(893)	8,801						

Paid Service

Schedule of Pension Amounts by Employer as of December 31, 2024

		Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
Employer ID	Employer	Net Pension Liability	Employer Allocation Percentage	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of 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
2081822	White Hall Police	\$ 1,335,758	0.156%	\$ 179,849	\$ -	\$ 1,048	\$ 180,897	\$ -	\$ 142,018	\$ 16,954	\$ 210,281	\$ 369,253	\$ 211,821	\$ (107,916)	\$ 103,905
2100822	Wilmot Police	48,621	0.006%	6,546	-	-	6,546	-	5,169	617	28,729	34,515	7,710	(24,210)	(16,500)
2109122	Wilson Police	97,789	0.011%	13,167	-	3,855	17,022	-	10,397	1,241	11,597	23,235	15,507	(5,260)	10,247
2119933	Wynne Fire	899,208	0.105%	121,071	-	67,934	189,005	-	95,604	11,413	21,298	128,315	142,594	4,846	147,440
2119922	Wynne Police	1,919,997	0.224%	258,512	-	125,260	383,772	-	204,134	24,370	122,214	350,718	304,469	35,227	339,696
TOTAL		\$ 856,405,835	100.00%	\$ 115,307,982	\$ -	\$ 26,662,824	\$ 141,970,806	\$ -	\$ 91,052,947	\$ 10,869,975	\$ 27,438,253	\$ 129,361,175	\$ 135,806,869	\$ (532,599)	\$ 135,274,270

Volunteer Service

Schedule of Pension Amounts by Employer

as of December 31, 2024

		Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
Employer ID	Employer	Net Pension Liability	Employer Allocation Percentage	Differences Expected Between Actual Experience		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	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and	
				Between Expected and Actual Experience	Changes of Assumptions							Proportionate Share of Contributions	Total Employer Pension Expense
2170034	101-Gamaliel Fpd #5	\$ 126,704	0.315%	\$ 3,454	\$ -	\$ 15,718	\$ 19,172	\$ 13,696	\$ 157	\$ 13,853	\$ 19,821	\$ 10,802	\$ 30,623
2163634	70 West Fire Protection District Fire	93,458	0.232%	2,548	-	773	3,321	10,103	116	3,820	14,039	14,621	42,707
15039	Alexander Volunteer Fire	38,356	0.095%	1,046	-	7,514	8,560	4,146	48	2,316	6,510	6,000	7,687
15029	Alexander Volunteer Police	48,314	0.120%	1,317	-	26,889	28,206	5,223	60	3,329	8,612	7,558	128
10634	Allison Sylamore Volunteer Fire	43,358	0.108%	1,182	-	18,637	19,819	4,687	54	322	5,063	6,783	7,959
11634	Alma Volunteer Fire	133,953	0.333%	3,652	-	102	3,754	14,480	166	7,812	22,458	20,956	18,825
19534	Alpena Volunteer Fire	66,907	0.166%	1,824	-	2,451	4,275	7,232	83	3,237	10,552	10,467	10,996
24834	Alzheimer Volunteer Fire	22,718	0.057%	619	-	567	1,186	2,456	28	2,484	3,554	4,683	8,237
24824	Alzheimer Volunteer Police	4,987	0.012%	136	-	3,266	3,402	539	6	545	780	1,941	2,721
20534	Altus Volunteer Fire	61,690	0.153%	1,682	-	8,496	10,178	6,668	77	7,132	9,651	(7,680)	1,971
30234	Amity Volunteer Fire	89,071	0.222%	2,428	-	610	3,038	9,628	111	9,739	13,934	1,054	14,988
30224	Amity Volunteer Police	4,987	0.012%	136	-	4	140	539	6	352	897	(160)	620
31034	Antioch Volunteer Fire	77,020	0.192%	2,100	-	6,969	9,069	8,326	96	8,452	12,049	2,320	14,369
34534	Appleton Rural Volunteer Fire	89,533	0.223%	2,441	-	4,334	6,775	9,678	111	9,463	19,252	14,007	3,357
36134	Arch Street Fpd #16	67,646	0.168%	1,844	-	3,814	5,658	7,312	84	9,094	16,490	10,583	6,879
41834	Arkadelphia Volunteer Fire	55,087	0.137%	1,502	-	70	1,572	5,955	68	3,689	9,712	8,618	6,584
50734	Arkansas City Volunteer Fire	42,850	0.107%	1,168	-	1,574	2,742	4,632	53	19,435	24,120	6,703	(12,963)
64734	Ash Flat Volunteer Fire	66,076	0.164%	1,801	-	111	1,912	7,143	82	2,818	10,043	10,337	9,012
64724	Ash Flat Volunteer Police	27,936	0.069%	762	-	93	855	3,020	35	9	4,370	1,445	5,815
60434	Ashdown Volunteer Fire	105,463	0.262%	2,875	-	278	3,153	11,400	131	4,482	16,013	16,499	(3,116)
60424	Ashdown Volunteer Police	28,120	0.070%	767	-	399	1,166	3,040	35	1,486	4,561	4,399	4,220
70134	Atkins Volunteer Fire	126,658	0.315%	3,453	-	4,453	7,906	13,691	157	11,044	24,892	19,814	(1,241)
70124	Atkins Volunteer Police	22,302	0.055%	608	-	215	823	2,411	28	2,439	3,489	1,842	5,331
80924	Augusta Police	5,172	0.013%	141	-	45	186	559	6	795	809	1,613	2,422
80934	Augusta Volunteer Fire	94,751	0.236%	2,583	-	14,192	16,775	10,242	118	64	10,424	14,823	6,294
82534	Augusta Volunteer Police	87,825	0.218%	2,394	-	39	2,433	9,494	109	3,160	12,763	13,739	(726)
82524	Austin Volunteer Police	33,846	0.084%	923	-	21,279	22,202	3,659	42	-	3,701	5,295	13,114
83334	Avoca Volunteer Fire	139,771	0.348%	3,811	-	19,284	23,095	15,109	174	174	15,457	21,866	5,388
90634	Bald Knob Volunteer Fire	99,230	0.247%	2,705	-	140	2,845	10,726	123	6,367	17,216	15,523	(2,483)
90624	Bald Knob Volunteer Police	-	0.000%	-	-	-	-	-	-	-	-	-	(7)
100734	Barling Volunteer Fire	61,459	0.153%	1,676	-	10,460	12,136	6,644	76	13,846	20,566	9,615	(13,606)
100724	Barling Volunteer Police	38,741	0.096%	1,056	-	185	1,241	4,188	48	-	4,236	6,061	477
107434	Barton-Lexa Fire Department, Inc.	210,927	0.525%	5,751	-	3	5,754	22,801	262	16,453	39,516	32,997	(13,056)
110434	Batesville Volunteer Fire	60,905	0.152%	1,661	-	120	1,781	6,584	76	1,588	8,248	9,528	(3,859)
110424	Batesville Volunteer Police	76,835	0.191%	2,095	-	3,199	5,294	8,306	95	15,006	23,407	12,020	7,819
112034	Bauxite Volunteer Fire	11,128	0.028%	303	-	64	367	1,203	14	9,099	10,316	1,741	(15,587)
112024	Bauxite Volunteer Police	-	0.000%	-	-	-	-	-	-	6,633	-	-	(6,240)
122834	Bay Village Volunteer Fire	16,623	0.041%	453	-	3,523	3,976	1,797	21	-	1,818	2,600	2,245
120134	Bay Volunteer Fire	55,410	0.138%	1,511	-	-	1,511	5,990	69	28,383	34,442	8,668	(21,913)
120124	Bay Volunteer Police	22,025	0.055%	600	-	3,312	3,912	2,381	27	-	2,408	3,446	1,990
405734	Bd Fd#1	282,913	0.704%	7,713	-	18,183	25,896	30,582	351	2,453	33,386	44,259	5,657
130934	Bearden Volunteer Fire	61,874	0.154%	1,687	-	7,918	9,605	6,688	77	6,765	9,680	4,631	14,311
128734	Beaver Lake Volunteer Fire	45,667	0.114%	1,245	-	-	1,245	4,936	57	46,141	51,134	7,144	(33,251)
126034	Beaverfork Volunteer Fire	82,191	0.204%	2,241	-	1,467	3,708	8,885	102	369	9,356	12,858	2,601
134134	Bee Branch Volunteer Fire	55,410	0.138%	1,511	-	210	1,721	5,990	69	-	6,059	8,668	767
131734	Beebe Volunteer Fire	110,219	0.274%	3,005	-	1,486	4,491	11,914	137	7,218	19,269	17,243	(3,628)
140624	Bella Vista Police	5,910	0.015%	161	-	3,901	4,062	639	7	1,491	2,137	925	1,712
139234	Belleville Volunteer Fire	77,389	0.193%	2,110	-	8,586	10,696	8,366	96	-	8,462	12,107	6,542
150324	Benton Volunteer Police	-	0.000%	-	-	-	-	-	-	76	-	-	(3,151)
160034	Bentonville Volunteer Fire	104,863	0.261%	2,859	-	34,123	36,982	11,335	130	-	11,465	16,405	33,615
160024	Bentonville Volunteer Police	22,164	0.055%	604	-	3,197	3,801	2,396	28	-	2,424	3,467	4,118
162734	Bergman Volunteer Fire Association	44,790	0.111%	1,221	-	2,866	4,087	4,842	56	14,000	18,898	7,007	916
170834	Berryville Volunteer Fire	89,117	0.222%	2,430	-	1,889	3,819	9,633	111	2,886	12,630	13,941	12,640
170824	Berryville Volunteer Police	5,541	0.014%	151	-	19	170	599	7	42	648	867	(1,448)

Volunteer Service

Schedule of Pension Amounts by Employer

as of December 31, 2024

Deferred Outflows of Resources										Deferred Inflows of Resources										Pension Expense		
Employer ID	Employer	Net Pension Liability	Employer Allocation Percentage	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Total Employer Pension Expense									
168634	Bethel Heights Volunteer Fire	\$ -	0.000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,209)	\$ (3,209)								
168624	Bethel Heights Volunteer Police	-	0.000%	-	-	-	-	-	-	-	-	-	(507)	(507)								
169434	Bethesda Area Volunteer Fire	93,689	0.233%	2,554	-	6,882	9,436	-	10,127	116	-	10,243	14,657	5,184	19,841							
172434	Big Creek Volunteer Fire	49,869	0.124%	1,360	-	150	1,510	-	5,391	62	4,621	10,074	7,801	(7,152)	649							
164334	Bigelow Volunteer Fire	16,346	0.041%	446	-	-	446	-	1,767	20	5,137	6,924	2,557	(5,663)	(3,106)							
171634	Bigger-Reyno Volunteer Fire	83,069	0.207%	2,265	-	3,672	5,937	-	8,979	103	-	9,082	12,995	2,641	15,636							
173234	Bliscoe Volunteer Fire	49,453	0.123%	1,348	-	3,237	4,585	-	5,346	61	1,414	6,821	7,736	(674)	7,062							
174034	Bismarck Fire Pro Association	38,787	0.096%	1,057	-	1,703	2,760	-	4,193	48	229	4,470	6,068	(8,185)	(2,117)							
175924	Black Rock Volunteer Police	5,541	0.014%	151	-	1,459	1,610	-	599	7	-	606	867	1,735	2,602							
179134	Blytheville Volunteer Fire	11,682	0.029%	319	-	5,675	5,994	-	1,263	15	-	1,278	1,828	4,401	6,229							
185634	Bonanza Volunteer Fire	142,311	0.354%	3,880	-	17,063	20,943	-	15,383	177	21	15,581	22,263	9,871	32,134							
189934	Bono Fid Volunteer Fire	99,368	0.247%	2,709	-	3,354	6,063	-	10,741	123	3,687	14,551	15,545	(7,655)	7,890							
188024	Bono Volunteer Police	11,405	0.028%	311	-	257	568	-	1,233	14	-	1,247	1,784	236	2,020							
190234	Booneville Volunteer Fire	88,240	0.220%	2,406	-	3,856	6,262	-	9,539	110	1,236	10,885	13,804	5,093	18,897							
194534	Boston Mountain Volunteer Fire	122,687	0.305%	3,345	-	16,067	19,412	-	13,262	152	2,268	15,682	19,193	13,158	32,351							
199634	Bradford Volunteer Fire	83,438	0.208%	2,275	-	7,362	9,637	-	9,019	104	2,788	11,911	13,053	1,854	14,907							
199624	Bradford Volunteer Police	10,528	0.026%	287	-	3,336	3,623	-	1,138	13	1,555	2,706	1,647	(1,822)	(175)							
201134	Bradley County Rural Volunteer Fire	38,833	0.097%	1,059	-	155	1,214	-	4,198	48	1,532	5,778	6,075	(1,708)	4,367							
200334	Bradley Volunteer Fire	38,279	0.095%	1,044	-	-	1,044	-	4,138	48	1,879	6,065	5,988	(3,339)	2,649							
200324	Bradley Volunteer Police	5,541	0.014%	151	-	3,515	3,666	-	599	7	75	681	867	(990)	(123)							
209734	Brinkley Volunteer Fire	38,464	0.096%	1,049	-	1,049	-	-	4,158	48	11,222	15,428	6,017	(13,642)	(7,625)							
209724	Brinkley Volunteer Police	11,082	0.028%	302	-	42	344	-	1,198	14	-	1,734	109	1,843								
206234	Brookland Fire Protection District	88,102	0.219%	2,402	-	-	2,402	-	9,524	109	15,444	24,977	13,783	(21,354)	(7,571)							
212724	Brookland Volunteer Police	16,484	0.041%	449	-	82	531	-	1,782	20	1,574	3,376	2,579	(1,320)	1,259							
217834	Bruno Fire Protection District	49,869	0.124%	1,360	-	180	1,540	-	5,391	62	30	5,483	7,801	(2,935)	4,866							
219424	Bryant Volunteer Police	60,489	0.150%	1,649	-	53	1,702	-	6,539	75	7,293	13,907	9,463	(1,036)	8,427							
222434	Buena Vista Volunteer Fire	60,951	0.152%	1,662	-	14,534	16,196	-	6,589	76	7,314	13,979	9,535	13,994	23,529							
224034	Buford Volunteer Fire	59,566	0.148%	1,624	-	4,281	5,905	-	6,439	74	228	6,741	9,318	(5,861)	3,457							
228334	Bull Shoals Volunteer Fire	83,253	0.207%	2,270	-	204	2,474	-	8,999	103	9,614	18,716	13,024	(1,220)	11,804							
228324	Bull Shoals Volunteer Police	1,154	0.003%	31	-	1,302	1,333	-	125	1	6,175	6,301	181	(2,061)	(1,880)							
235634	Burnt Ridge Volunteer Fire	60,766	0.151%	1,657	-	1,639	3,296	-	6,569	75	26	6,670	9,506	1,456	10,962							
238034	Butterfield Volunteer Fire	162,258	0.404%	4,424	-	10,475	14,899	-	17,540	201	13,096	30,837	25,384	3,570	28,954							
258534	Cabot Volunteer Fire	16,392	0.041%	447	-	6,933	7,380	-	1,772	20	187	1,979	2,564	(2,208)	356							
268234	Caddo Valley Volunteer Fire	93,873	0.234%	2,559	-	3,676	6,235	-	10,147	117	2,712	12,976	14,686	3,922	18,608							
268224	Caddo Valley Volunteer Police	44,651	0.111%	1,217	-	691	1,908	-	4,827	55	1,687	6,569	6,985	(2,077)	4,908							
270434	Cairo Volunteer Fire	38,787	0.096%	1,057	-	139	1,196	-	4,193	48	34	4,275	6,068	(1,304)	4,764							
269034	Caldwell Volunteer Fire	95,674	0.238%	2,608	-	3,089	5,697	-	10,342	119	9,473	19,934	14,967	8,268	23,235							
273934	Calico Rock Volunteer Fire	50,608	0.126%	1,380	-	6,413	7,793	-	5,471	63	3,642	9,176	7,917	8,533	16,450							
276334	Callon Volunteer Fire	77,066	0.192%	2,101	-	155	2,256	-	8,331	96	491	8,918	12,056	(7,805)	4,251							
276324	Callon Volunteer Police	554	0.001%	15	-	369	384	-	60	1	-	61	87	216	303							
279834	Calvert Township Volunteer Fire	62,336	0.155%	1,700	-	12,038	13,738	-	6,738	77	35	6,850	9,752	5,826	15,578							
277134	Camden Volunteer Fire	16,623	0.041%	453	-	61	514	-	1,797	21	33	1,851	2,600	(1,351)	1,269							
285224	Cammack Village Volunteer Police	554	0.001%	15	-	2	17	-	60	1	6,688	6,749	87	(4,231)	(4,144)							
284434	Camp Volunteer Fire	66,353	0.165%	1,809	-	7,335	9,144	-	7,173	82	-	7,255	10,380	4,507	14,887							
286034	Cane Creek Volunteer Fire	65,522	0.163%	1,786	-	1,484	3,270	-	7,083	81	325	7,489	10,250	3,364	13,614							
287934	Capps-Batavia Volunteer Fire	109,481	0.272%	2,985	-	61	3,046	-	11,835	136	5,847	17,818	17,127	(1,866)	15,261							
288734	Caraway Volunteer Fire	100,107	0.249%	2,729	-	2,827	5,556	-	10,821	124	20,598	31,543	15,661	(3,575)	12,086							
298434	Carlside Volunteer Fire	87,040	0.217%	2,373	-	17	2,390	-	9,409	108	7,431	16,948	13,616	(5,704)	7,912							
305034	Carthage Volunteer Fire	16,623	0.041%	453	-	86	539	-	1,797	21	1,425	3,243	2,600	(194)	2,406							
308534	Cash Volunteer Fire	77,666	0.193%	2,117	-	6,958	9,075	-	8,395	96	-	8,491	12,150	8,478	20,628							
309334	Cave City Volunteer Fire	121,209	0.302%	3,305	-	1,565	4,870	-	13,102	150	222	13,474	18,962	(506)	18,456							
309324	Cave City Volunteer Police	33,246	0.083%	906	-	6	912	-	3,594	41	7,075	10,710	5,201	(3,617)	1,584							
310734	Cave Springs Volunteer Fire	67,000	0.167%	1,827	-	-	1,827	-	7,242	83	10,303	17,628	10,481	(14,241)	(3,760)							
310724	Cave Springs Volunteer Police	16,623	0.041%	453	-	5,205	5,658	-	1,797	21	119	1,937	2,600	(725)	1,875							

Volunteer Service

Schedule of Pension Amounts by Employer as of December 31, 2024

Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense			
Employer ID	Employer	Net Pension Liability	Employer Allocation Percentage	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of 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
312334	Cecil Rural Fire Department	\$ 83,022	0.207%	\$ 2,264	-	\$ 52,017	\$ 54,281	\$ -	\$ 8,974	\$ 103	\$ -	\$ 9,077	\$ 12,988	\$ 32,153	\$ 45,141
316634	Center Grove Volunteer Fire	54,579	0.136%	1,488	-	6,068	7,556	-	5,900	68	2,672	8,640	8,538	(432)	8,106
315834	Center Volunteer Fire	33,246	0.083%	906	-	119	1,025	-	3,594	41	35	3,670	5,201	(1,311)	3,890
318234	Centerton Volunteer Fire	16,623	0.041%	453	-	5	458	-	1,797	21	14,349	16,167	2,600	(8,883)	(6,283)
318224	Centerton Volunteer Police	21,795	0.054%	594	-	4	598	-	2,356	27	5,354	7,737	3,410	(4,003)	(593)
319034	Central City Volunteer Fire	6,326	0.016%	172	-	2	174	-	684	8	3,073	3,765	990	(1,992)	(1,002)
319024	Central City Volunteer Police	-	0.000%	-	-	-	-	-	-	-	3,494	3,494	-	(2,094)	(2,094)
323934	Chambersville Volunteer Fire	16,623	0.041%	453	-	-	453	-	1,797	21	3,663	5,481	2,600	(5,160)	(2,560)
327134	Charleston Volunteer Fire	74,249	0.185%	2,024	-	50	2,074	-	8,026	92	10,010	18,128	11,616	(6,735)	4,881
330134	Charlotte Volunteer Fire	62,336	0.155%	1,700	-	3,479	5,179	-	6,738	77	2,783	9,598	9,752	4,357	14,109
333634	Cherokee Village Volunteer Fire	16,623	0.041%	453	-	63	516	-	1,797	21	-	1,818	2,600	145	2,745
333624	Cherokee Village Volunteer Police	34,308	0.085%	935	-	7,556	8,471	-	3,709	43	4,088	7,840	5,367	(703)	4,664
332834	Cherry Hill Volunteer Fire	104,170	0.259%	2,840	-	18,404	21,244	-	11,261	129	-	11,390	16,296	19,388	35,684
334434	Cherry Valley Volunteer Fire	27,289	0.068%	744	-	16	760	-	2,950	34	231	4,269	(1,854)	2,415	2,415
334424	Cherry Valley Volunteer Police	369	0.001%	10	-	92	102	-	40	-	1,450	1,490	58	(1,806)	(1,748)
336039	Chickalah Volunteer Fire	51,716	0.129%	1,410	-	10,308	11,718	-	5,590	64	-	5,654	8,090	18,015	26,105
338734	Chidester Volunteer Fire	73,741	0.183%	2,010	-	4,846	6,856	-	7,971	92	1,328	9,391	11,536	1,548	13,084
339534	Chimes Volunteer Fire	44,051	0.110%	1,201	-	-	1,201	-	4,762	55	6,115	10,932	6,891	(9,016)	(2,125)
341734	Choctaw Volunteer Fire	83,992	0.209%	2,290	-	136	2,426	-	9,079	104	7,568	16,751	13,140	(466)	12,674
344134	Cincinnati Volunteer Fire	44,328	0.110%	1,209	-	-	1,209	-	4,792	55	8,346	13,193	6,935	(8,994)	(2,059)
348434	Clarendon Volunteer Fire	72,494	0.180%	1,976	-	3,498	5,474	-	7,836	90	2,499	10,425	11,341	666	12,007
348424	Clarendon Volunteer Police	10,620	0.026%	290	-	3,252	3,542	-	1,148	13	-	1,161	1,661	3,616	5,277
357334	Clarksville Volunteer Fire	128,597	0.320%	3,506	-	4,568	8,074	-	13,901	160	2,797	16,858	20,118	4,428	24,546
357324	Clarksville Volunteer Police	5,541	0.014%	151	-	118	269	-	599	7	629	867	1,699	1,699	2,566
368934	Clinton Volunteer Fire	100,569	0.250%	2,742	-	-	2,742	-	10,871	125	4,586	15,582	15,733	(7,742)	7,991
368924	Clinton Volunteer Police	10,759	0.027%	293	-	3,707	4,000	-	1,163	13	-	1,176	1,683	3,944	5,627
375134	Coal Hill Volunteer Fire	44,882	0.112%	1,224	-	8	1,232	-	4,852	56	4,663	9,571	7,021	(3,395)	3,626
375124	Coal Hill Volunteer Police	5,541	0.014%	151	-	21	172	-	599	7	-	606	867	54	921
371934	Collegeville Volunteer Fire	131,414	0.327%	3,583	-	2,878	6,461	-	14,205	163	4,115	18,483	20,558	372	20,930
374334	Cot Volunteer Fire	77,066	0.192%	2,101	-	3,047	5,148	-	8,331	96	1,259	9,686	12,056	425	12,481
380834	Compton Volunteer Fire Assoc	33,615	0.084%	916	-	7,379	8,295	-	3,634	42	1,433	5,109	5,259	574	5,833
383234	Conway County Volunteer Fire	883,862	2.199%	24,122	-	56,908	81,030	-	95,519	1,093	14,726	111,338	138,284	39,650	177,934
379434	Cooterneck Volunteer Fire	38,787	0.096%	1,057	-	119	1,176	-	4,193	48	1,492	5,733	6,068	(1,818)	4,250
386734	Cord Volunteer Fire	44,235	0.110%	1,206	-	2,828	4,034	-	4,782	55	10,177	15,014	6,920	(2,786)	4,134
387534	Corning Volunteer Fire	82,838	0.206%	2,258	-	2,990	5,248	-	8,955	103	47	9,105	12,959	2,447	15,406
397234	Cotter Volunteer Fire	65,384	0.163%	1,783	-	94	1,877	-	7,068	81	3,801	10,950	10,229	1,765	11,994
397224	Cotter Volunteer Police	970	0.002%	26	-	646	672	-	105	1	-	106	152	128	280
398034	Cotter/Gassville Rural Volunteer Fire	72,772	0.181%	1,984	-	17,990	19,974	-	7,866	90	1,126	9,082	11,384	6,697	18,081
406534	Cotton Plant Volunteer Fire	11,082	0.028%	302	-	160	462	-	1,198	14	3,974	5,186	1,734	(2,257)	(523)
407334	Cottonwood Rural Fire Assoc	84,223	0.210%	2,296	-	7,380	9,676	-	9,104	105	2,351	11,560	13,176	8,363	21,539
408134	County Line Volunteer Fire Assoc	40,311	0.100%	1,099	-	7	1,106	-	4,357	50	7,498	11,905	6,306	(6,194)	112
411134	Cove Rural Volunteer Fire	55,779	0.139%	1,521	-	14,572	16,093	-	6,030	69	4,313	10,412	8,726	1,673	10,399
417034	Crawfordsville Volunteer Fire	55,133	0.137%	1,503	-	11	1,514	-	5,960	68	1,609	7,637	8,625	(1,002)	7,623
427834	Crossett Volunteer Fire	5,541	0.014%	151	-	19	170	-	599	7	-	606	867	(189)	678
427824	Crossett Volunteer Police	5,541	0.014%	151	-	21	172	-	599	7	-	606	867	55	922
425134	Crow Mountain Fire Protection District	118,854	0.296%	3,240	-	2,188	5,428	-	12,848	148	8,068	21,064	18,593	(8,875)	9,718
426634	Crystal Fire Protection District	111,004	0.276%	3,026	-	9,277	12,303	-	11,999	138	-	12,137	17,365	10,435	27,800
430834	Curtis Rural Volunteer Fire	38,787	0.096%	1,057	-	7,211	8,278	-	4,193	48	3,585	7,826	6,068	9,561	15,629
433234	Dalton Volunteer Fire	80,898	0.201%	2,206	-	2,506	4,712	-	8,745	100	-	8,845	12,656	2,065	14,721
434034	Damascus Volunteer Fire	39,618	0.099%	1,080	-	4,278	5,358	-	4,283	49	1,506	5,838	6,198	(2,378)	3,820
446434	Danville Volunteer Fire	100,707	0.251%	2,746	-	93	2,839	-	10,886	125	5,521	16,532	15,755	(1,125)	14,630
455334	Dardanelle Volunteer Fire	109,988	0.274%	2,999	-	14,570	17,569	-	11,889	137	108	12,134	17,207	6,221	23,428
455324	Dardanelle Volunteer Police	18,285	0.045%	499	-	4,580	5,079	-	1,977	23	-	2,000	2,861	4,553	7,414
476634	De Queen Volunteer Fire	72,448	0.180%	1,975	-	-	1,975	-	7,831	90	7,677	15,598	11,334	(11,860)	(526)

Volunteer Service Schedule of Pension Amounts by Employer as of December 31, 2024

Deferred Outflows of Resources										Deferred Inflows of Resources										Pension Expense	
Employer ID	Employer	Net Pension Liability	Employer Allocation Percentage	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions							
														Share of Contributions	Total Employer Pension Expense						
463434	Deann Volunteer Fire	\$ 44,005	0.109%	\$ 1,200	\$ -	\$ 2,927	\$ 4,127	\$ -	\$ 4,757	\$ 55	\$ 110	\$ 4,922	\$ 6,884	\$ 2,513	\$ 9,397						
466934	Decatur Volunteer Fire	56,657	0.141%	1,545	-	21	1,566	-	6,124	70	4,629	10,823	8,863	(2,839)	6,024						
466924	Decatur Volunteer Police	27,336	0.068%	745	-	43	788	-	2,955	34	6,949	9,938	4,276	(4,271)	5						
468534	Deer Volunteer Fire	50,007	0.124%	1,363	-	242	1,605	-	5,406	62	1,456	6,824	7,823	(2,823)	5,005						
471534	Delaware Volunteer Fire	93,366	0.232%	2,546	-	96	2,642	-	10,093	116	6,207	16,416	14,606	(405)	14,201						
481234	Dermott Volunteer Fire	88,563	0.220%	2,415	-	257	2,672	-	9,573	110	67	9,750	13,855	(2,851)	11,004						
481224	Dermott Volunteer Police	-	0.000%	-	-	13	13	-	-	-	31	31	-	(1)	(1)						
485534	Des Arc Volunteer Fire	99,368	0.247%	2,709	-	7,042	9,751	-	10,741	123	2,684	13,548	15,545	2,839	18,384						
485524	Des Arc Volunteer Police	33,431	0.083%	911	-	250	1,161	-	3,614	42	-	3,656	5,230	402	5,632						
487134	Desha Volunteer Fire	116,361	0.289%	3,172	-	7,557	10,729	-	12,578	144	-	12,722	18,203	9,160	27,363						
486334	Devals Bluff Volunteer Fire	83,115	0.207%	2,266	-	3,550	5,816	-	8,984	103	3,149	12,236	13,002	14,668	27,670						
496034	Dewitt Volunteer Fire	110,450	0.275%	3,011	-	140	3,151	-	11,939	137	4,808	16,884	17,279	2,241	19,520						
501034	Diaz Volunteer Fire	43,820	0.109%	1,195	-	9	1,204	-	4,737	54	16,109	20,900	6,855	(10,085)	(3,230)						
501024	Diaz Volunteer Police	5,957	0.015%	162	-	1	163	-	644	7	3,180	3,831	932	(2,127)	(1,195)						
502924	Dierks Volunteer Police	11,082	0.028%	302	-	4	306	-	1,198	14	3,489	4,701	1,734	(2,249)	(515)						
503734	District 7 Crawford Co. Volunteer	71,663	0.178%	1,954	-	5,913	7,867	-	7,747	89	3,475	11,311	11,211	4,159	15,370						
504534	Dodd Mountain Volunteer Fire	60,951	0.152%	1,662	-	14,686	16,348	-	6,589	76	-	6,665	9,535	8,510	18,045						
516934	Dover Volunteer Fire	84,454	0.210%	2,303	-	14,536	16,839	-	9,129	105	1,060	10,294	13,212	4,801	18,013						
516924	Dover Volunteer Police	508	0.001%	14	-	-	14	-	55	1	3,140	3,196	79	(1,800)	(1,801)						
505334	Dumas Volunteer Fire	93,735	0.233%	2,556	-	20	2,576	-	10,132	116	8,723	18,971	14,664	(4,639)	10,025						
526634	Dyess Volunteer Fire	44,328	0.110%	1,209	-	2,891	4,100	-	4,792	55	3,474	8,321	6,935	(3,551)	3,384						
535534	Earle Volunteer Fire	89,856	0.224%	2,450	-	1,324	3,774	-	9,713	112	6,610	16,435	14,057	4,285	18,342						
535524	Earle Volunteer Police	11,082	0.028%	302	-	7,046	7,348	-	1,198	14	-	1,212	1,734	4,300	6,034						
536334	East Camden Volunteer Fire	80,760	0.201%	2,202	-	7,959	10,161	-	8,730	100	-	8,830	12,634	9,325	21,959						
536324	East Camden Volunteer Police	5,079	0.013%	138	-	3,173	6	-	549	6	3,311	3,630	795	2,966	2,761						
537134	East End Fire Protection District	94,381	0.235%	2,573	-	-	2,573	-	10,202	117	41,633	51,952	14,765	(50,294)	(35,529)						
539834	East Pulaski County Volunteer Fire	49,684	0.124%	1,355	-	1,366	2,721	-	5,371	62	3,281	8,714	7,773	2,409	10,182						
540134	Elaine Volunteer Fire	99,830	0.248%	2,722	-	3,935	6,657	-	10,791	124	-	10,915	15,617	4,794	20,411						
556834	Elkins Volunteer Fire	105,648	0.263%	2,880	-	-	2,880	-	11,420	131	9,998	21,549	16,528	(11,898)	4,630						
556824	Elkins Volunteer Police	33,246	0.083%	906	-	10,574	11,480	-	3,594	41	-	3,635	5,201	6,368	11,569						
561424	Elm Springs Volunteer Police	45,113	0.112%	1,230	-	42	1,272	-	4,877	56	5,749	10,682	7,057	(3,918)	3,139						
562034	Emerson Volunteer Fire	14,776	0.037%	403	-	9,832	10,235	-	1,597	18	-	1,615	2,312	5,764	8,076						
563034	Emmet Volunteer Fire	49,684	0.124%	1,355	-	2,955	4,310	-	5,371	62	24	5,457	7,773	2,694	10,467						
564934	Emp Rural Fire Association	105,573	0.273%	2,987	-	2,932	5,919	-	11,845	136	-	11,981	17,142	4,631	21,973						
565734	England Volunteer Fire	79,097	0.197%	2,157	-	-	2,157	-	8,550	98	14,374	23,022	12,374	(10,936)	1,438						
573834	Etowah Volunteer Fire	66,492	0.165%	1,813	-	9,772	11,585	-	7,188	83	989	8,260	10,402	721	11,123						
576234	Eudora Volunteer Fire	78,128	0.194%	2,130	-	207	2,337	-	8,445	97	5,852	14,394	12,222	2,290	14,512						
585134	Eureka Springs Volunteer Fire	78,220	0.195%	2,133	-	1,413	3,546	-	8,455	97	13,963	22,515	12,237	(6,256)	5,981						
585124	Eureka Springs Volunteer Police	39,295	0.098%	1,071	-	620	1,691	-	4,248	49	2,995	7,292	6,147	(2,194)	3,753						
581934	Evansville Volunteer Fire	37,125	0.092%	1,012	-	3	1,015	-	4,013	46	3,848	7,907	5,808	(4,139)	1,669						
587824	Evening Shade Police	16,623	0.041%	453	-	176	629	-	1,797	21	-	1,818	2,600	4,873	7,473						
587834	Evening Shade Volunteer Fire	66,353	0.165%	1,809	-	11,143	12,952	-	7,173	82	5,993	13,248	10,380	3,836	14,216						
592434	Faircrest Volunteer Fire	116,130	0.289%	3,166	-	3,637	6,803	-	12,553	144	1,420	14,117	18,167	1,450	19,617						
595934	Fairfield Bay Volunteer Fire	158,241	0.394%	4,314	-	15,739	24,053	-	17,105	196	56,214	73,515	24,755	(3,429)	21,326						
598334	Fairview Fire Protection District Volunteer Fire	49,038	0.122%	1,337	-	21	1,358	-	5,301	61	4,080	9,442	7,671	(3,944)	3,727						
599134	Fairview Rural Fire District	27,474	0.068%	749	-	16	765	-	2,970	34	11,114	14,118	4,298	(6,161)	(1,863)						
604134	Farmington Volunteer Fire	99,276	0.247%	2,707	-	3,384	6,091	-	10,731	123	8,973	19,827	15,531	(4,952)	10,579						
604124	Farmington Volunteer Police	22,118	0.055%	603	-	-	603	-	2,391	27	3,468	5,886	3,460	(4,860)	(1,400)						
620334	Fifty Six Volunteer Fire	32,322	0.080%	881	-	28	909	-	3,494	40	516	4,050	5,056	(290)	4,766						
626234	Fire District #6 Crawford Co	33,246	0.083%	906	-	3,041	3,947	-	5,594	41	-	5,635	5,201	4,456	9,657						
625434	Fisher Volunteer Fire	70,648	0.176%	1,926	-	56	1,982	-	7,637	88	708	8,433	11,052	(341)	10,711						
630034	Fippin Volunteer Fire	52,593	0.131%	1,434	-	-	1,434	-	5,685	65	5,188	10,938	8,228	(5,744)	2,484						
630024	Fippin Volunteer Police	5,541	0.014%	151	-	21	172	-	599	7	79	685	867	(2,964)	(2,097)						
632734	Floral Volunteer Fire	43,866	0.109%	1,196	-	3,207	4,403	-	4,742	54	1,292	6,088	6,862	3,306	10,168						

Volunteer Service

Schedule of Pension Amounts by Employer

as of December 31, 2024

Deferred Outflows of Resources										Deferred Inflows of Resources										Pension Expense		
Employer ID	Employer	Net Pension Liability	Employer Allocation Percentage	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of 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						
														Contributions	Share of Contributions							
634334	Fordyce Volunteer Fire	\$ 76,973	0.191%	\$ 2,099	-	\$ 9,771	\$ 11,870	-	\$ 8,321	\$ 96	\$ 986	\$ 9,403	\$ 12,042	\$ 8,614	\$ -	\$ 20,656						
635134	Foreman Volunteer Fire	87,640	0.218%	2,389	-	10,090	12,479	-	9,474	109	-	9,583	13,710	6,440	-	20,150						
644034	Forrest City Volunteer Fire	16,531	0.041%	451	-	36	487	-	1,787	21	11,538	13,346	2,586	(8,030)	(5,444)	(5,444)						
644024	Forrest City Volunteer Police	22,164	0.055%	604	-	68	672	-	2,396	28	1,528	3,952	3,467	(1,991)	1,475	1,475						
654824	Fort Smith Volunteer Police	22,164	0.055%	604	-	195	799	-	2,396	28	9,994	12,418	3,467	624	4,091	4,091						
658034	Fountain Lake Volunteer Fire	49,823	0.124%	1,358	-	4,304	5,662	-	5,386	62	33,507	38,955	7,794	(24,115)	(16,321)	(16,321)						
662934	Fox Volunteer Fire	94,058	0.234%	2,564	-	21,387	23,951	-	10,167	117	2,790	13,074	14,714	5,586	20,300	20,300						
664534	Frenchport Volunteer Fire	99,599	0.248%	2,715	-	-	2,715	-	10,766	124	8,494	19,384	15,581	(5,039)	10,542	10,542						
680734	Gallatin Volunteer Fire	82,838	0.206%	2,258	-	88	2,346	-	8,955	103	6,873	15,931	12,959	457	13,416	13,416						
681134	Garland Volunteer Fire	33,246	0.083%	906	-	124	1,030	-	3,594	41	-	3,635	5,201	332	5,533	5,533						
689034	Garnett Volunteer Fire	94,474	0.235%	2,576	-	7,482	10,058	-	10,212	117	1,319	11,648	14,779	3,291	18,070	18,070						
693934	Gassville Volunteer Fire	99,368	0.247%	2,709	-	18,159	20,868	-	10,741	123	1,354	12,218	15,545	7,311	22,856	22,856						
693924	Gassville Volunteer Police	16,623	0.041%	453	-	74	527	-	1,797	21	82	1,900	2,600	(2,765)	(165)	(165)						
704834	Gentry Volunteer Fire	72,310	0.180%	1,971	-	-	1,971	-	7,816	90	26,295	34,201	11,312	(18,205)	(6,893)	(6,893)						
704824	Gentry Volunteer Police	28,444	0.071%	775	-	4,184	4,959	-	3,075	35	1,528	4,638	4,450	(645)	3,805	3,805						
713734	Gillett Volunteer Fire	55,317	0.138%	1,508	-	3,140	4,648	-	5,980	69	26	6,075	8,654	2,778	11,432	11,432						
718834	Gillham Volunteer Fire	38,140	0.095%	1,040	-	2,770	3,810	-	4,123	47	7,382	11,552	5,967	(6,372)	(405)	(405)						
724234	Glenwood Volunteer Fire	102,878	0.256%	2,805	-	8,717	11,522	-	11,121	128	-	11,249	16,094	7,620	23,714	23,714						
724224	Glenwood Volunteer Police	11,636	0.029%	317	-	43	360	-	1,258	14	15,057	16,329	1,820	(8,160)	(6,340)	(6,340)						
727734	Goshen Fire Dist Assoc	78,867	0.196%	2,150	-	2,991	5,141	-	8,525	98	2,695	11,318	12,338	1,764	14,102	14,102						
726924	Goshen Volunteer Police	-	0.000%	-	-	-	-	-	-	-	-	-	-	(1,864)	-	(1,864)						
733134	Gosnell Volunteer Fire	93,689	0.233%	2,554	-	95	2,649	-	10,127	116	7,033	17,276	14,657	(1,348)	13,309	13,309						
733124	Gosnell Volunteer Police	11,267	0.028%	307	-	3,787	4,094	-	1,218	14	-	1,232	1,763	3,996	5,759	5,759						
736634	Gould Volunteer Fire	49,869	0.124%	1,360	-	-	1,360	-	5,391	62	7,087	12,540	7,801	(6,990)	811	811						
735834	Grady Volunteer Fire	77,574	0.193%	2,115	-	290	2,405	-	8,386	96	-	8,482	12,136	527	12,663	12,663						
739034	Gravel Ridge Fire Protection Dist.	87,594	0.218%	2,388	-	4,775	7,163	-	9,469	109	634	10,212	13,703	(2,550)	11,153	11,153						
737434	Gravette Volunteer Fire	169,785	0.422%	4,629	-	12,084	16,713	-	18,353	211	-	18,564	26,561	19,721	46,282	46,282						
737424	Gravette Volunteer Police	10,759	0.027%	293	-	77	370	-	1,163	13	3,678	4,854	1,683	965	2,648	2,648						
741234	Grayson Fire Assoc	22,164	0.055%	604	-	83	687	-	2,396	28	-	2,424	3,467	222	3,689	3,689						
743934	Green Forest Volunteer Fire	105,833	0.263%	2,885	-	268	3,153	-	11,440	131	3,452	15,023	16,556	(3,974)	12,582	12,582						
743924	Green Forest Volunteer Police	5,402	0.013%	147	-	3,473	3,620	-	1,992	7	-	1,992	845	417	1,262	1,262						
744734	Greenbrier Volunteer Fire	122,040	0.304%	3,327	-	203	3,530	-	13,192	152	16,717	30,061	19,092	(4,555)	14,537	14,537						
746324	Greenland Volunteer Police	23,364	0.058%	637	-	7,482	8,119	-	2,526	29	-	2,555	3,655	6,670	10,325	10,325						
749834	Greenwood Rural Volunteer Fire	60,951	0.152%	1,662	-	187	1,849	-	6,589	76	2,915	9,580	9,535	(5,114)	4,421	4,421						
747139	Greenwood Volunteer Fire	201,276	0.501%	5,488	-	5,036	10,524	-	21,757	250	15,457	37,464	31,488	(5,415)	26,073	26,073						
747129	Greenwood Volunteer Police	22,164	0.055%	604	-	13,927	14,531	-	2,396	28	-	2,424	3,467	8,587	12,054	12,054						
754434	Greers Ferry Volunteer Fire	106,110	0.264%	2,893	-	1,396	4,289	-	11,470	132	13,501	25,103	16,600	(7,106)	9,494	9,494						
763334	Grover Township Volunteer Fire	72,079	0.179%	1,965	-	3,671	5,636	-	7,792	89	1,540	9,430	11,276	(8,773)	2,503	2,503						
773034	Grubbs Volunteer Fire	89,902	0.224%	2,451	-	3,078	5,529	-	9,718	112	2,763	12,593	14,064	(4,925)	9,139	9,139						
770634	Gum Springs Volunteer Fire	60,951	0.152%	1,662	-	180	1,842	-	6,589	76	99	6,764	9,535	(3,279)	6,256	6,256						
774934	Gurdon Volunteer Fire	105,140	0.262%	2,867	-	13,171	16,038	-	11,365	131	-	11,496	16,448	12,908	29,356	29,356						
775734	Guy Community Volunteer Fire	62,613	0.156%	1,707	-	9,791	11,498	-	6,768	78	338	7,184	9,795	(1,218)	8,577	8,577						
776534	Hackett Volunteer Fire	99,553	0.248%	2,714	-	7,180	9,894	-	10,761	124	3,012	13,897	15,574	(603)	14,971	14,971						
776524	Hackett Volunteer Police	5,541	0.014%	151	-	80	231	-	599	7	5,099	5,705	867	(710)	157	157						
784634	Hagaville Rfd #3	76,696	0.191%	2,091	-	3,191	5,282	-	8,291	95	-	8,386	11,998	2,262	14,260	14,260						
788934	Halley Volunteer Fire	39,341	0.098%	1,073	-	514	1,587	-	4,253	49	-	4,302	6,154	(165)	5,989	5,989						
793534	Hamburg Volunteer Fire	122,825	0.306%	3,349	-	-	3,349	-	13,777	152	4,142	17,571	19,215	(4,033)	15,182	15,182						
804434	Hampton Volunteer Fire	81,360	0.202%	2,218	-	1,695	3,913	-	8,795	101	4,591	13,487	12,728	4,107	16,835	16,835						
804424	Hampton Volunteer Police	-	0.000%	-	-	-	-	-	-	-	-	-	-	(12)	(12)	(12)						
807934	Hand Cove Fire Prot District	110,404	0.275%	3,010	-	53	3,063	-	11,934	137	1,534	13,605	17,272	(2,332)	14,940	14,940						
812534	Hardin Volunteer Fire	72,725	0.181%	1,983	-	8,372	10,355	-	7,861	90	-	7,951	11,377	11,492	22,869	22,869						
813334	Hardy Volunteer Fire	93,781	0.233%	2,557	-	6,701	9,257	-	10,137	116	4,914	15,167	14,671	(9,214)	5,457	5,457						
813324	Hardy Volunteer Police	16,623	0.041%	453	-	2,955	3,408	-	1,797	21	-	1,818	2,600	4,290	6,890	6,890						
814134	Harmon Volunteer Fire	84,084	0.209%	2,292	-	5,763	8,055	-	9,089	104	6,052	15,245	13,154	4,744	17,898	17,898						

Volunteer Service

Schedule of Pension Amounts by Employer

as of December 31, 2024

Deferred Outflows of Resources										Deferred Inflows of Resources										Pension Expense	
Employer ID	Employer	Net Pension Liability	Employer Allocation Percentage	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions							
														Contributions and Share of Contributions	Total Employer Pension Expense						
816834	Harrell Volunteer Fire	\$ 88,332	0.220%	\$ 2,408	-	\$ 102	\$ 2,510	\$ -	\$ 9,548	\$ 110	\$ 12,169	\$ 21,827	\$ 13,819	\$ (4,406)	\$ 9,413						
823034	Harrisburg Volunteer Fire	110,496	0.275%	3,013	-	3,392	6,405	-	11,944	137	1,238	13,319	17,286	6,474	23,760						
823024	Harrisburg Volunteer Police	1,662	0.004%	45	-	1,106	1,151	-	180	2	-	182	260	649	909						
834634	Harrison Volunteer Fire	6,141	0.015%	167	-	-	167	-	664	8	4,645	5,317	961	(4,982)	(4,021)						
834624	Harrison Volunteer Police	39,895	0.099%	1,088	-	4,372	5,460	-	4,313	50	3,399	4,399	6,241	1,258	7,499						
843534	Hartford Volunteer Fire	81,314	0.202%	2,217	-	4,758	6,975	-	8,790	101	4,808	13,699	12,721	7,133	19,854						
847834	Haskell Volunteer Fire	67,000	0.167%	1,827	-	627	2,454	-	7,242	83	4,542	11,867	10,481	(6,633)	3,848						
847824	Haskell Volunteer Police	15,607	0.039%	426	-	2	428	-	1,687	19	460	2,166	2,442	(508)	1,934						
849434	Hatfield Volunteer Fire	82,745	0.206%	2,256	-	67	2,323	-	8,945	103	-	9,048	12,945	679	13,624						
853234	Hazen Volunteer Fire	93,873	0.234%	2,559	-	18	2,577	-	10,147	117	1,615	11,879	14,686	(1,019)	13,667						
862134	Heber Springs Volunteer Fire	115,391	0.287%	3,146	-	3,069	6,215	-	12,473	143	4,400	17,016	18,052	(80)	17,972						
862124	Heber Springs Volunteer Police	-	0.000%	-	-	-	-	-	-	-	-	-	-	(7)	(7)						
865624	Hector Volunteer Police	11,082	0.028%	302	-	82	384	-	1,198	14	-	1,212	1,734	993	2,727						
864834	Helena-West Helena Volunteer Fire	66,538	0.166%	1,814	-	6,990	8,804	-	7,193	83	4,209	11,485	10,409	4,378	14,787						
864824	Helena-West Helena Volunteer Police	11,913	0.030%	325	-	4,140	4,465	-	1,288	15	117	1,420	1,864	(2,559)	(695)						
875334	Hensley Volunteer Fire	11,082	0.028%	302	-	-	302	-	1,198	14	15,195	16,407	1,734	(12,060)	(10,326)						
866434	Hermitage Volunteer Fire	39,987	0.099%	1,090	-	936	2,026	-	4,323	50	32	4,405	6,256	(774)	5,482						
866424	Hermitage Volunteer Police	11,082	0.028%	302	-	33	335	-	1,198	14	1,536	2,748	1,734	(1,835)	(101)						
882634	Hickory Creek Volunteer Fire	32,830	0.082%	895	-	64	959	-	3,549	41	178	3,768	5,136	1,237	6,373						
883434	Hickory Ridge Volunteer Fire	83,115	0.207%	2,286	-	276	2,562	-	8,984	103	3,363	12,450	13,002	(1,316)	11,686						
884239	Higginson Volunteer Fire	103,632	0.258%	2,825	-	2,256	5,081	-	11,202	129	2,863	14,194	16,212	6,603	22,815						
884229	Higginson Volunteer Police	7,388	0.018%	201	-	5	206	-	799	9	8,882	9,690	1,156	(5,805)	(4,649)						
885034	Highfill Volunteer Fire	127,396	0.317%	3,473	-	7,107	10,580	-	13,771	158	1,504	15,433	19,930	(5,042)	14,888						
885024	Highfill Volunteer Police	33,523	0.083%	914	-	288	1,202	-	3,624	42	1,428	5,094	5,244	(1,614)	3,630						
890734	Highland Volunteer Fire	55,040	0.137%	1,501	-	34	1,535	-	5,950	68	112	6,130	8,610	(1,447)	7,163						
890724	Highland Volunteer Police	33,246	0.083%	906	-	126	1,032	-	3,594	41	-	3,635	5,201	574	5,775						
887734	Highway 15 South Volunteer Fire	83,115	0.207%	2,266	-	3,869	6,135	-	8,984	103	7,468	16,555	13,002	(864)	12,138						
889334	Highway 286 East Volunteer Fire	94,197	0.234%	2,568	-	10,709	13,277	-	10,182	117	2,764	13,063	14,736	2,047	16,783						
991134	Highway 70 West Fpa	-	0.000%	-	-	-	-	-	-	-	802	802	-	(34,056)	(34,056)						
954734	Highway 94 East Volunteer Fire	44,328	0.110%	1,209	-	1,561	2,770	-	4,792	55	28	4,875	6,935	284	7,219						
886934	Hilltop Fire District 51	77,343	0.192%	2,109	-	123	2,232	-	8,361	96	3,051	11,508	12,099	(1,797)	10,302						
888534	Hilltop Volunteer Fire	72,033	0.179%	1,964	-	-	1,964	-	7,787	89	3,314	11,190	11,269	(3,307)	7,862						
900834	Holiday Island Volunteer Fire	120,701	0.300%	3,291	-	37,211	40,502	-	13,047	150	183	13,380	18,882	21,199	40,081						
891534	Holland Volunteer Fire	76,835	0.191%	2,095	-	3,060	5,155	-	8,306	95	4,584	12,985	12,020	(1,869)	10,151						
893134	Hollis Volunteer Fire	72,310	0.180%	1,971	-	3,803	5,774	-	7,816	90	2,792	10,698	11,312	(691)	10,621						
892334	Holly Grove Volunteer Fire	50,885	0.127%	1,387	-	1,629	3,016	-	5,500	63	6,518	12,081	7,960	(1,622)	6,338						
892324	Holly Grove Volunteer Police	5,541	0.014%	151	-	1,481	1,632	-	599	7	54	660	867	23	890						
901634	Hon Volunteer Fire	49,869	0.124%	1,360	-	3,186	4,546	-	5,391	62	-	5,453	7,801	5,794	13,595						
902434	Hope Volunteer Fire	16,715	0.042%	456	-	125	581	-	1,807	21	-	1,828	2,615	202	2,817						
903234	Hopewell Fire District	21,656	0.054%	590	-	5,443	6,033	-	2,341	27	10,427	12,795	3,388	1,462	4,850						
906734	Horatio Volunteer Fire	133,214	0.331%	3,632	-	12,722	16,354	-	14,400	165	-	14,565	20,840	9,566	30,406						
908334	Horseshoe Lake Volunteer Fire	72,033	0.179%	1,964	-	271	2,235	-	7,787	89	-	7,876	11,269	714	11,983						
921034	Hot Springs Village Volunteer Fire	54,163	0.135%	1,477	-	9,798	11,275	-	5,855	67	4,313	10,235	8,473	203	8,676						
921024	Hot Springs Village Volunteer Police	5,541	0.014%	151	-	1,588	1,739	-	599	7	-	606	867	2,006	2,873						
932634	Hoxie Volunteer Fire	117,607	0.293%	3,206	-	6,635	9,841	-	12,713	146	-	12,859	18,398	13,123	31,521						
932624	Hoxie Volunteer Police	22,487	0.056%	613	-	3,757	4,370	-	2,431	28	-	2,459	3,518	2,687	6,205						
941534	Hughes Volunteer Fire	88,471	0.220%	2,412	-	5,291	7,703	-	9,563	110	-	9,673	13,840	10,230	24,070						
941524	Hughes Volunteer Police	5,633	0.014%	154	-	518	672	-	609	7	7,432	8,048	881	103	984						
951234	Humphrey Volunteer Fire	72,033	0.179%	1,964	-	11,158	13,122	-	7,787	89	34	7,910	11,269	5,045	16,314						
951224	Humphrey Volunteer Police	5,541	0.014%	151	-	1,586	1,737	-	599	7	-	606	867	1,998	2,865						
971734	Huntington Volunteer Fire	61,736	0.154%	1,683	-	2,271	3,954	-	6,673	77	-	6,750	9,658	3,359	13,017						
971724	Huntington Volunteer Police	5,541	0.014%	151	-	1,498	1,649	-	599	7	-	606	867	1,991	2,858						
962834	Huntsville Volunteer Fire	126,150	0.314%	3,439	-	22,139	25,578	-	13,636	157	-	13,793	19,735	17,578	37,313						
962824	Huntsville Volunteer Police	5,310	0.013%	145	-	-	145	-	574	7	9,705	10,286	831	(11,769)	(10,938)						

Volunteer Service

Schedule of Pension Amounts by Employer

as of December 31, 2024

Deferred Outflows of Resources										Deferred Inflows of Resources										Pension Expense	
Employer ID	Employer	Net Pension Liability	Employer Allocation Percentage	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions							
														Share of Contributions	Total Employer Pension Expense						
981434	Huttig Volunteer Fire	\$ 72,772	0.181%	\$ 1,984	\$ -	\$ 11,014	\$ 12,998	\$ -	\$ 7,866	\$ 90	\$ 2,690	\$ 10,646	\$ 11,384	\$ 725	\$ 12,109						
1001434	Imboden Volunteer Fire	82,376	0.205%	2,246	-	3,074	5,320	-	8,905	102	2,887	9,252	12,887	3,620	16,507						
1003034	Inspiration Point Rural Fire Protection District	60,258	0.150%	1,643	-	5,959	7,602	-	6,514	75	4,113	10,702	9,427	(5,169)	4,258						
1006534	Ione Community Fire	37,910	0.094%	1,034	-	2,944	3,978	-	4,098	47	-	4,145	5,931	2,126	8,057						
1031634	Jasper Volunteer Fire	55,317	0.138%	1,508	-	16,530	18,038	-	5,980	69	671	6,720	8,654	6,603	15,257						
1030834	Johnson County Rfd #1	105,556	0.263%	2,878	-	30,202	33,080	-	11,410	131	34	11,575	16,513	28,509	45,022						
1032434	Johnson County Rfd #2	77,297	0.192%	2,107	-	8,705	10,812	-	8,356	96	3,441	11,893	12,092	12,073	24,165						
1034034	Johnson County Rfd #4	66,446	0.165%	1,812	-	5,256	7,068	-	7,183	82	69	7,334	10,395	1,357	11,752						
1035934	Johnson County Rfd #5	18,424	0.046%	502	-	-	502	-	1,992	23	11,195	13,210	2,882	(12,600)	(9,718)						
1037534	Johnson County Rfd #7	43,589	0.108%	1,188	-	9	1,197	-	4,712	54	7,459	12,225	6,819	(4,046)	2,773						
1041334	Johnson County Rfd #8	121,532	0.302%	3,313	-	3,580	6,893	-	13,137	151	4,423	17,711	19,012	643	19,655						
1038334	Johnson Volunteer Fire	92,904	0.231%	2,533	-	226	2,759	-	10,043	115	3,879	14,037	14,534	4,150	18,684						
1040534	Joiner Volunteer Fire	77,251	0.192%	2,106	-	5,028	7,134	-	8,351	96	-	8,447	12,085	4,144	16,229						
1050224	Jonesboro Volunteer Police	13,622	0.034%	371	-	5,398	5,769	-	1,472	17	-	1,489	2,131	3,209	5,340						
1052934	Joplin Volunteer Fire	88,194	0.219%	2,405	-	68	2,473	-	9,534	109	45	9,688	13,797	934	14,731						
1058834	Judsonia Volunteer Fire	107,172	0.267%	2,922	-	100	3,022	-	11,585	133	2,172	13,890	16,766	3,566	20,332						
1058824	Judsonia Volunteer Police	32,692	0.081%	891	-	4,935	5,826	-	3,534	41	35	3,610	5,114	3,555	8,669						
1061834	Junction City Volunteer Fire	99,738	0.248%	2,719	-	28,719	31,438	-	10,781	124	-	10,905	15,603	16,769	32,372						
1061824	Junction City Volunteer Police	5,310	0.013%	145	-	1,639	1,784	-	574	7	272	853	831	203	1,034						
1070734	Keiser Volunteer Fire	93,920	0.234%	2,561	-	247	2,808	-	10,152	117	-	10,269	14,693	5,457	20,150						
1080434	Kensett Volunteer Fire	62,382	0.155%	1,701	-	11,603	13,304	-	6,743	77	30	6,850	9,759	4,551	14,310						
1080424	Kensett Volunteer Police	16,623	0.041%	453	-	10,871	11,324	-	1,977	21	159	1,977	2,600	(70)	2,530						
1081234	Keo Volunteer Fire	27,982	0.070%	763	-	-	763	-	3,025	35	6,249	9,309	4,377	(5,589)	(1,212)						
1085534	Knockville Volunteer Fire	27,428	0.068%	748	-	3,204	3,952	-	2,965	34	1,344	4,343	4,291	61	4,352						
1087134	Krooked Creek Volunteer Fire	116,730	0.290%	3,183	-	17,565	20,748	-	12,618	145	974	13,737	18,261	6,431	24,692						
1100234	Lake City Volunteer Fire	147,113	0.366%	4,011	-	7,447	11,458	-	15,903	183	-	16,086	23,014	13,393	36,407						
1104034	Lake Hamilton Fire Protection District	110,635	0.275%	3,016	-	-	3,016	-	11,959	137	3,084	15,180	17,308	(5,352)	11,956						
1106134	Lake Maumelle Area Rfd	110,681	0.275%	3,018	-	-	3,018	-	11,964	137	14,644	26,745	17,315	(18,049)	(734)						
1108834	Lake Norrell Area Fire Protection District	60,951	0.152%	1,662	-	1,656	3,318	-	6,589	76	-	6,665	9,535	2,520	12,055						
1120734	Lake Village Volunteer Fire	116,361	0.289%	3,172	-	438	3,610	-	12,578	144	-	12,722	18,203	1,156	19,359						
1120724	Lake Village Volunteer Police	5,541	0.014%	151	-	21	172	-	599	7	-	606	867	299	1,166						
1111824	Lakeview Volunteer Police	11,082	0.028%	302	-	32	334	-	1,198	14	64	1,276	1,734	(1,500)	234						
1122334	Lakeway Rural Volunteer Fire	49,453	0.123%	1,348	-	31,147	32,495	-	5,346	61	-	5,407	7,736	19,165	26,901						
1086334	Lamar Volunteer Fire	87,501	0.218%	2,386	-	20,969	23,355	-	9,459	109	1,686	11,254	13,689	7,575	21,264						
1126634	Landis Volunteer Fire	95,259	0.237%	2,597	-	1,681	4,278	-	10,297	118	9,750	20,165	14,902	6,643	21,545						
1130434	Lavaca Volunteer Fire	92,765	0.231%	2,529	-	9,328	11,851	-	10,028	115	61	10,204	14,512	5,680	20,192						
1130424	Lavaca Volunteer Police	22,164	0.055%	604	-	77	681	-	2,396	28	1,487	3,911	3,467	1,275	4,742						
1132034	Lawson-Urbana Volunteer Fire	60,997	0.152%	1,663	-	259	1,922	-	6,594	76	-	6,670	9,542	361	9,903						
1133934	Lazy Acres Volunteer Fire	32,830	0.082%	895	-	27	922	-	3,549	41	178	3,768	5,136	168	5,304						
1140134	Leachville Volunteer Fire	116,130	0.289%	3,166	-	286	3,452	-	12,553	144	55	12,752	18,167	2,747	20,914						
1140124	Leachville Volunteer Police	5,541	0.014%	151	-	96	247	-	599	7	1,566	2,172	867	1,304	2,171						
1143634	Lead Hill Volunteer Fire	72,033	0.179%	1,964	-	1,749	3,713	-	7,787	89	-	7,876	11,269	2,652	13,921						
1150934	Lepanto Volunteer Fire	105,602	0.263%	2,879	-	2,373	5,252	-	11,415	131	6,372	17,918	16,520	(2,543)	13,977						
1151734	Leslie Volunteer Fire	55,595	0.138%	1,516	-	8	1,524	-	6,010	69	6,403	12,482	8,697	(5,312)	3,385						
1152534	Lewisville Volunteer Fire	83,115	0.207%	2,266	-	54	2,320	-	8,984	103	11,238	20,325	13,002	(9,413)	3,589						
1153334	Liberty Volunteer Fire	33,384	0.083%	910	-	190	1,100	-	3,609	41	13,034	16,684	5,223	(28,869)	(23,646)						
1161434	Lincoln Volunteer Fire	111,097	0.276%	3,029	-	31,495	34,524	-	12,009	138	6,796	18,943	17,423	34,803	34,803						
1161424	Lincoln Volunteer Police	27,659	0.069%	754	-	52	806	-	2,990	34	6,047	9,071	4,327	(7,502)	(8,175)						
1164934	Linwood-Moscow Volunteer Fire	66,492	0.165%	1,813	-	3,722	5,535	-	7,188	83	5,948	13,219	10,402	(4,775)	5,627						
1157634	Little Flock Volunteer Fire	83,900	0.209%	2,287	-	10,353	12,640	-	9,069	104	101	9,274	13,125	6,388	19,513						
1157624	Little Flock Volunteer Police	11,082	0.028%	302	-	1,581	1,883	-	1,198	14	38	1,250	1,734	583	2,317						
1170334	Lockesburg Volunteer Fire	129,613	0.322%	3,534	-	5,599	9,133	-	14,011	161	8,120	22,292	20,277	4,252	24,529						
1175434	London Rural Volunteer Fire	95,120	0.237%	2,593	-	-	2,593	-	10,282	118	11,357	21,757	14,881	(9,499)	5,382						
1176234	Lone Rock Volunteer Fire	38,464	0.096%	1,049	-	5,823	6,872	-	4,158	48	13,741	17,947	6,017	(2,280)	3,737						

Volunteer Service

Schedule of Pension Amounts by Employer

as of December 31, 2024

Deferred Outflows of Resources										Deferred Inflows of Resources										Pension Expense	
Employer ID	Employer	Net Pension Liability	Employer Allocation Percentage	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions							
														Share of Contributions	Total Employer Pension Expense						
1180034	Lonoke Volunteer Fire	\$ 99,830	0.248%	\$ 2,722	\$ -	\$ 16	\$ 2,738	\$ -	\$ 10,791	\$ 124	\$ 10,261	\$ 21,176	\$ 15,617	\$ (7,211)	\$ 8,406						
1185134	Louann Volunteer Fire	33,292	0.083%	908	-	-	908	-	3,599	41	7,140	10,780	5,208	(7,130)	(1,922)						
1190834	Lowell Volunteer Fire	185	0.000%	5	-	1,293	1,298	-	20	-	3,290	3,310	29	(3,161)	(3,132)						
1190824	Lowell Volunteer Police	16,761	0.042%	457	-	38	495	-	1,812	21	4,775	6,608	2,622	(2,227)	395						
1193234	Lorton-Pelzer Volunteer Fire	63,444	0.158%	1,730	-	42,218	43,948	-	6,858	79	-	6,937	9,925	24,752	34,677						
1195934	Luxora Volunteer Fire	60,951	0.152%	1,662	-	228	1,890	-	6,589	76	-	6,665	9,535	605	10,140						
1199134	Lynne Volunteer Fire	67,231	0.167%	1,833	-	785	2,618	-	7,267	83	73	7,423	10,518	(2,191)	8,327						
1209234	Magazine Volunteer Fire	22,164	0.055%	604	-	1,662	2,266	-	2,396	28	40	2,464	3,467	731	4,198						
1214934	Magnet Cove Volunteer Fire	61,505	0.153%	1,677	-	364	2,041	-	6,649	76	-	6,725	9,622	431	10,053						
1218134	Magnolia Volunteer Fire	39,249	0.098%	1,070	-	47	1,117	-	4,243	49	8,343	12,635	6,140	(3,701)	2,439						
1218124	Magnolia Volunteer Police	44,143	0.110%	1,204	-	12	1,216	-	4,772	55	10,777	15,604	6,906	(5,632)	1,274						
1229734	Malvern Volunteer Fire	28,213	0.070%	769	-	5,564	6,333	-	3,050	35	-	3,085	4,414	2,991	7,405						
1239434	Mammoth Spring Volunteer Fire	56,795	0.141%	1,548	-	56	1,604	-	6,139	71	7,579	13,789	8,885	(5,547)	3,338						
1248334	Manila Volunteer Fire	144,666	0.360%	3,944	-	17,835	21,779	-	15,638	180	1,391	17,209	22,631	1,410	24,041						
1258034	Mansfield Volunteer Fire	34,493	0.086%	940	-	929	1,869	-	3,729	43	4,494	8,266	5,396	(5,471)	(75)						
1263734	Marble Volunteer Fire	22,164	0.055%	604	-	84	688	-	2,396	28	-	2,424	3,467	222	3,689						
1268834	Marianna Volunteer Fire	105,740	0.263%	2,883	-	10,715	13,598	-	11,430	131	2,392	13,953	16,542	4,243	20,785						
1278534	Marion Volunteer Fire	160,088	0.398%	4,365	-	3,501	7,866	-	17,305	199	23,016	40,520	25,044	(8,662)	16,382						
1278524	Marion Volunteer Police	95,305	0.237%	2,598	-	2,798	5,396	-	10,302	118	15,409	25,829	14,909	11,273	26,182						
1288234	Marked Tree Volunteer Fire	104,909	0.261%	2,860	-	9,819	12,679	-	11,340	130	11,608	23,078	16,412	(5,681)	10,731						
1288224	Marked Tree Volunteer Police	-	0.000%	-	-	199	199	-	-	-	459	459	-	(19)	(19)						
1297134	Marmaduke Volunteer Fire	67,646	0.168%	1,844	-	-	1,844	-	7,312	84	13,452	20,848	10,583	(12,157)	(1,574)						
1297124	Marmaduke Volunteer Police	16,438	0.041%	448	-	85	533	-	1,777	20	3,109	4,906	2,572	(676)	1,896						
1305634	Marshall Volunteer Fire	56,379	0.140%	1,537	-	-	1,537	-	6,094	70	4,409	10,573	8,820	(11,612)	(2,792)						
1305624	Marshall Volunteer Police	6,972	0.017%	190	-	969	1,159	-	754	9	89	852	1,091	(1,049)	42						
1308034	Marvell Volunteer Fire	99,738	0.248%	2,719	-	381	3,100	-	10,781	124	5,734	16,639	15,603	(3,505)	12,098						
1308024	Marvell Volunteer Police	5,541	0.014%	151	-	52	203	-	599	7	1,447	2,053	867	(258)	609						
1318834	Maumelle Volunteer Fire	27,936	0.069%	762	-	-	762	-	3,020	35	7,796	10,851	4,370	(9,121)	(4,751)						
1324234	Mayflower Volunteer Fire	95,582	0.238%	2,606	-	6,900	9,506	-	10,332	119	5,553	16,004	14,953	1,649	16,602						
1324224	Mayflower Volunteer Police	-	0.000%	-	-	-	-	-	-	-	336	336	-	(13,124)	(13,124)						
1326934	Maynard Volunteer Fire	71,756	0.179%	1,956	-	2,841	4,797	-	7,757	89	-	7,846	11,225	4,189	15,414						
1328534	McCrory Volunteer Fire	117,561	0.292%	3,205	-	1,198	4,403	-	12,708	146	4,384	17,238	18,391	(2,781)	15,610						
1328524	McCrory Volunteer Police	-	0.000%	-	-	-	-	-	-	-	1,441	1,441	-	(1,929)	(1,929)						
1338234	McGehee Volunteer Fire	66,446	0.165%	1,812	-	-	1,812	-	7,183	82	13,541	20,806	10,395	(17,874)	(7,749)						
1347134	McNeil Volunteer Fire	77,204	0.192%	2,105	-	276	2,381	-	8,346	96	354	8,796	12,078	4,151	16,229						
1358734	Mcrae Volunteer Fire	55,410	0.138%	1,511	-	10,856	12,367	-	5,990	69	35	6,094	8,668	5,212	13,880						
1358724	Mcrae Volunteer Police	-	0.000%	-	-	27	27	-	-	-	61	61	-	(3)	(3)						
1368434	Melbourne Volunteer Fire	72,033	0.179%	1,964	-	3,151	5,115	-	7,787	89	65	7,941	11,269	(1,026)	10,243						
1371434	Melrose Volunteer Fire	11,590	0.029%	316	-	5	321	-	1,253	14	6,732	7,999	1,813	(5,441)	(3,628)						
1377334	Mena Volunteer Fire	116,130	0.289%	3,166	-	3,638	6,804	-	12,553	144	1,340	14,037	18,167	2,059	20,226						
1384634	Midland Volunteer Fire	71,525	0.178%	1,950	-	9,248	11,198	-	7,732	89	176	7,997	11,189	2,478	13,667						
1386234	Milo Volunteer Fire	83,115	0.207%	2,266	-	47	2,313	-	8,984	103	2,967	12,054	13,002	(3,857)	9,145						
1388934	Mineral Springs Volunteer Fire	55,271	0.137%	1,507	-	-	1,507	-	5,975	69	7,040	13,084	8,647	(7,054)	1,593						
1388924	Mineral Springs Volunteer Police	10,851	0.027%	296	-	95	391	-	1,173	13	380	1,566	1,698	3,406	5,104						
1398634	Monette Volunteer Fire	132,660	0.330%	3,617	-	3,317	6,934	-	14,340	165	190	14,695	20,753	8,081	28,834						
1398624	Monette Volunteer Police	1,847	0.005%	50	-	1,229	1,279	-	200	2	-	202	289	721	1,010						
1408734	Monticello Volunteer Fire	40,218	0.100%	1,097	-	2,694	3,791	-	4,347	50	9,555	13,952	6,292	(5,779)	513						
1418434	Montrose Volunteer Fire	16,623	0.041%	453	-	-	453	-	1,797	21	10,720	12,538	2,600	(9,081)	(6,481)						
1421434	Morning Star Fpa	99,230	0.247%	2,705	-	1,659	4,364	-	10,726	123	7,018	17,867	15,523	1,503	17,026						
1422234	Morning Star Volunteer Fire	44,328	0.110%	1,209	-	173	1,382	-	4,792	55	1,382	6,229	6,935	22	6,957						
1425734	Moro Volunteer Fire	16,623	0.041%	453	-	4	457	-	1,797	21	5,030	6,848	2,600	(3,883)	(1,283)						
1427334	Morrilton Volunteer Fire	134,877	0.336%	3,677	-	-	3,677	-	12,566	167	6,819	21,566	21,100	(6,358)	14,742						
1428134	Morrilton Volunteer Fire	57,672	0.143%	1,572	-	1,671	3,243	-	6,234	72	4,340	10,646	9,022	(5,659)	3,363						
1430334	Morrow Volunteer Fire	61,413	0.153%	1,674	-	-	1,674	-	6,639	76	6,160	12,875	9,607	(6,821)	2,786						

Volunteer Service

Schedule of Pension Amounts by Employer

as of December 31, 2024

Deferred Outflows of Resources										Deferred Inflows of Resources										Pension Expense	
Employer ID	Employer	Net Pension Liability	Employer Allocation Percentage	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions							
														Contributions and Proportionate Share of Contributions	Total Employer Pension Expense						
1433834	Mount Holly Volunteer Fire	\$ 93,643	0.233%	\$ 2,553	-	\$ 72	\$ 2,625	-	\$ 10,122	\$ 116	\$ 88	\$ 10,326	\$ 14,649	\$ 463	\$ 15,112						
1448634	Mount Ida Volunteer Fire	105,602	0.263%	2,879	-	3,060	5,939	-	11,415	131	3,113	14,659	16,520	2,456	18,976						
1438934	Mountain Home Volunteer Fire	67,323	0.167%	1,835	-	2,206	4,041	-	7,277	84	-	7,361	10,532	3,113	13,645						
1438924	Mountain Home Volunteer Police	28,074	0.070%	765	-	352	1,117	-	3,025	35	1,179	4,861	4,392	(125)	4,267						
1447824	Mountain Pine Volunteer Police	5,172	0.013%	141	-	-	141	-	559	6	6,854	7,419	809	(5,828)	(5,019)						
1452434	Mountain View Volunteer Fire	132,383	0.329%	3,609	-	24	3,633	-	14,310	164	8,394	22,868	20,710	(5,220)	15,490						
1452424	Mountain View Volunteer Police	10,759	0.027%	293	-	3,392	3,685	-	1,163	13	-	1,176	1,683	3,134	4,817						
1436234	Mountainburg Volunteer Fire	117,607	0.293%	3,206	-	314	3,520	-	12,713	146	38,156	51,015	18,398	(12,549)	5,849						
1436224	Mountainburg Volunteer Police	-	0.000%	-	-	-	-	-	-	-	3,570	3,570	-	(5,227)	(5,227)						
1449434	Mt. Judea Area Volunteer Fire	133,445	0.332%	3,638	-	783	4,421	-	14,425	166	17	14,608	20,876	(142)	20,734						
1457524	Mulberry Police	-	0.000%	-	-	84	84	-	-	-	6,920	6,920	-	(827)	(827)						
1457534	Mulberry Volunteer Fire	143,511	0.357%	3,913	-	7,748	11,661	-	15,513	178	210	15,901	22,451	1,438	23,889						
1467234	Murfreesboro Volunteer Fire	72,033	0.179%	1,964	-	258	2,222	-	7,787	89	-	7,876	11,269	946	12,215						
1487734	Nashville Volunteer Fire	110,681	0.275%	3,018	-	62	3,080	-	11,964	137	10,398	22,499	17,315	(3,333)	13,982						
1490734	Natural Dam Volunteer Fire	22,164	0.055%	604	-	3,372	3,976	-	2,396	28	1,413	3,837	3,467	337	3,804						
1493134	New Blaine Rural Volunteer Fire	78,359	0.195%	2,136	-	4,052	6,188	-	8,470	97	112	8,679	12,258	(390)	11,868						
1497434	Newark Volunteer Fire	99,322	0.247%	2,708	-	4,710	7,418	-	10,736	123	10,871	21,730	15,538	1,977	17,515						
1497424	Newark Volunteer Police	5,541	0.014%	151	-	3,635	3,786	-	599	7	-	606	867	2,158	3,025						
1499034	Newcastle Rural Volunteer Fire	49,407	0.123%	1,347	-	13,035	14,382	-	5,341	61	159	5,561	7,729	17,695	25,424						
1506734	Newport Volunteer Fire	38,325	0.095%	1,045	-	11	1,056	-	4,143	48	4,856	9,047	5,996	(5,344)	652						
1506724	Newport Volunteer Police	5,957	0.015%	162	-	3,787	3,949	-	644	7	2,887	3,538	932	128	1,060						
1508334	Nimrod/Aplin Volunteer Fire	55,410	0.138%	1,511	-	208	1,719	-	5,990	69	-	6,059	8,668	812	9,480						
1509134	Nob Hill Volunteer Fire	99,045	0.246%	2,700	-	19	2,719	-	10,706	123	20,067	30,896	15,495	(12,040)	3,455						
1516429	Norfolk Volunteer Police	14,776	0.037%	403	-	4,188	4,591	-	1,597	18	-	1,615	2,312	2,889	5,201						
1515634	Norman Volunteer Fire	62,982	0.157%	1,717	-	1,580	3,297	-	6,808	88	78	6,886	9,853	2,188	12,041						
1517234	Norphlet Volunteer Fire	89,348	0.222%	2,436	-	2,213	4,649	-	9,658	111	60	9,829	13,978	97	14,075						
1517224	Norphlet Volunteer Police	5,541	0.014%	151	-	19	170	-	599	7	-	606	867	(192)	675						
1525334	North Crossett Volunteer Fire	55,918	0.139%	1,525	-	-	1,525	-	6,045	69	6,122	12,236	8,748	(7,417)	1,331						
1536924	North Little Rock Volunteer Police	92	0.000%	3	-	61	64	-	10	-	-	10	14	36	50						
1540734	North Pulaski Fpd	100,246	0.249%	2,733	-	177	2,910	-	10,836	124	9,981	20,941	15,682	(12,981)	2,701						
1522934	Northeast Benton Co.	221,316	0.551%	6,034	-	6,622	12,656	-	23,924	275	4,172	28,371	34,623	(4,682)	29,941						
1528834	Northeast Greene County Fire District	66,492	0.165%	1,813	-	-	1,813	-	7,188	83	7,963	15,234	10,402	(9,826)	576						
1524534	Northeast Lakeside Volunteer Fire	77,712	0.193%	2,119	-	10,009	12,128	-	8,400	96	70	8,566	12,157	6,430	18,587						
1526134	Northeast Saline County Fire	65,568	0.163%	1,788	-	3,157	4,945	-	7,088	81	10,420	17,589	10,257	6,517	16,774						
1531834	Northside Volunteer Fire	27,705	0.069%	755	-	-	755	-	2,995	35	5,167	8,196	4,334	(7,157)	(2,823)						
1529634	Northside Volunteer Fire	60,581	0.151%	1,652	-	-	1,652	-	6,549	75	9,770	16,394	9,477	(18,023)	(8,546)						
1547434	Oak Grove Fire Protection Dist. #25	66,076	0.164%	1,801	-	4,466	6,267	-	7,143	82	17,914	25,139	10,337	(4,173)	6,164						
1546634	Oak Grove Volunteer Fire	105,510	0.262%	2,877	-	17,796	20,673	-	11,405	131	-	11,536	16,506	25,038	41,544						
1520234	Oil Trough Volunteer Fire	72,679	0.181%	1,982	-	1,555	3,537	-	7,856	90	6,423	14,369	11,370	(1,547)	9,823						
1555534	Ola Volunteer Fire	72,033	0.179%	1,964	-	5,246	7,210	-	7,787	89	-	7,876	11,269	4,746	16,015						
1555524	Ola Volunteer Police	5,541	0.014%	151	-	43	194	-	599	7	3,626	4,232	867	(847)	20						
1566034	Oppelo Volunteer Fire	67,231	0.167%	1,833	-	-	1,833	-	7,267	83	5,921	13,271	10,518	(6,313)	4,205						
1566024	Oppelo Volunteer Police	16,623	0.041%	453	-	5,009	5,462	-	1,797	21	-	1,818	2,600	4,193	6,793						
1576834	Osceola Volunteer Fire	61,320	0.153%	1,672	-	6,766	8,438	-	6,629	76	1,044	7,749	9,593	8,402	17,995						
1576824	Osceola Volunteer Police	21,564	0.054%	588	-	3	591	-	2,331	27	1,823	4,181	3,373	(2,201)	1,172						
1579234	Ouachita Co Fd #1	45,436	0.113%	1,239	-	898	2,137	-	4,912	56	117	5,085	7,108	(4,422)	2,686						
1580634	Ouachita Volunteer Fire	66,492	0.165%	1,813	-	19,694	21,507	-	7,188	83	-	7,271	10,402	24,021	34,423						
1582234	Ozley Volunteer Fire	22,164	0.055%	604	-	82	686	-	2,396	28	39	2,463	3,467	(2,227)	1,240						
1585734	Ozark Volunteer Fire	77,574	0.193%	2,115	-	92	2,207	-	8,386	96	16,566	25,048	12,136	(7,929)	4,207						
1585724	Ozark Volunteer Police	23,041	0.057%	628	-	3,894	4,522	-	2,491	29	2,735	5,255	3,605	(4,237)	(632)						
1599734	Pangburn Volunteer Fire	187,839	0.467%	5,121	-	6,500	11,621	-	20,305	233	-	20,538	29,385	11,477	40,862						
1599724	Pangburn Volunteer Police	5,125	0.013%	140	-	3,412	3,552	-	554	6	-	560	802	1,737	2,592						
1616034	Paragould Volunteer Fire	44,328	0.110%	1,209	-	89	1,298	-	4,792	55	9,771	14,618	6,935	(4,033)	2,902						
1616024	Paragould Volunteer Police	27,705	0.069%	755	-	5	760	-	2,995	34	4,891	7,920	4,334	(4,016)	318						

Volunteer Service

Schedule of Pension Amounts by Employer

as of December 31, 2024

Deferred Outflows of Resources										Deferred Inflows of Resources										Pension Expense		
Employer ID	Employer	Net Pension Liability	Employer Allocation Percentage	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of 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						
														Share of Contributions	Pension Expense							
1624134	Paris Volunteer Fire	\$ 88,563	0.220%	\$ 2,415	\$ -	\$ 318	\$ 2,733	\$ -	\$ 9,573	\$ 110	\$ -	\$ 9,683	\$ 13,855	\$ 577	\$ 14,432							
1626834	Parkin Volunteer Fire	12,283	0.031%	335	-	-	335	-	1,328	15	24,582	25,925	1,921	(19,312)	(17,391)							
1619534	Parthenon Volunteer Fire	84,084	0.209%	2,292	-	7,620	9,912	-	9,089	104	2,616	11,809	13,154	7,270	20,424							
1623334	Patterson Volunteer Fire	60,812	0.151%	1,658	-	4,978	6,636	-	6,574	75	114	6,763	9,513	(787)	8,726							
1623324	Patterson Volunteer Police	5,541	0.014%	151	-	16	167	-	599	7	1,634	2,240	867	(2,011)	(1,144)							
1627634	Pea Ridge Volunteer Fire	73,372	0.183%	2,000	-	-	2,000	-	7,931	91	28,495	36,517	11,478	(61,426)	(49,948)							
1627624	Pea Ridge Volunteer Police	17,316	0.043%	472	-	3,155	3,627	-	1,872	21	3,039	4,932	2,709	5,004	7,713							
1629234	Peel Volunteer Fire & Rescue	71,663	0.178%	1,954	-	-	1,954	-	7,747	89	7,204	15,040	11,211	(4,977)	6,234							
1628434	Perla Volunteer Fire	38,094	0.095%	1,039	-	12,676	13,715	-	4,118	47	3,741	7,906	5,959	13,655	19,615							
1631434	Perryville Volunteer Fire	59,242	0.147%	1,615	-	2,714	4,329	-	6,404	74	1,500	7,978	9,268	(1,282)	7,986							
1631424	Perryville Volunteer Police	3,232	0.008%	88	-	2,150	2,238	-	349	4	-	353	506	1,261	1,767							
1633034	Philadelphia Volunteer Fire	54,902	0.137%	1,497	-	1,471	2,968	-	5,935	68	431	6,434	8,589	(3,087)	5,502							
1635734	Piggott Volunteer Fire	122,548	0.305%	3,341	-	4,896	8,237	-	13,247	152	3,680	17,079	19,171	455	19,626							
1646224	Pine Bluff Volunteer Police	44,328	0.110%	1,209	-	7,987	9,196	-	4,792	55	-	4,847	6,935	7,802	14,737							
1646934	Pine Ridge Volunteer Fire	27,705	0.069%	755	-	106	861	-	2,995	34	-	3,029	4,334	273	4,607							
1649734	Pine Village Volunteer Fire	41,788	0.104%	1,139	-	-	1,139	-	4,517	52	15,453	20,022	6,537	(11,934)	(5,397)							
1651934	Pineville Volunteer Fire	111,882	0.278%	3,050	-	17,829	20,879	-	12,094	139	1,029	13,262	17,503	13	17,516							
1652734	Piney Point Volunteer Fire	110,358	0.275%	3,009	-	13,755	16,764	-	11,929	137	2,957	15,023	17,264	3,436	20,700							
1657834	Plainview Volunteer Fire	88,656	0.221%	2,417	-	-	2,417	-	9,583	110	4,585	14,278	13,869	(6,173)	7,696							
1644634	Pleasant Plains Volunteer Fire	104,447	0.260%	2,848	-	6,831	9,679	-	11,290	130	24	11,444	16,340	3,015	19,355							
1655134	Plumerville Volunteer Fire	78,128	0.194%	2,130	-	735	2,865	-	8,445	97	3,011	11,553	12,222	2,192	14,414							
1665934	Pocahontas Volunteer Fire	111,697	0.278%	3,045	-	10,931	13,976	-	12,074	139	1,056	13,269	17,474	6,027	23,501							
1665924	Pocahontas Volunteer Police	28,628	0.071%	781	-	2,854	3,635	-	3,095	36	3,212	6,343	4,479	(8,932)	547							
1667534	Ponca Volunteer Fire	50,238	0.125%	1,370	-	1,924	3,294	-	5,431	62	-	5,493	7,859	2,579	10,438							
1671334	Portland Volunteer Fire	22,533	0.056%	614	-	313	927	-	2,436	28	1,476	3,940	3,525	(1,574)	1,951							
1671324	Portland Volunteer Police	-	0.000%	-	-	93	93	-	-	-	214	-	-	(9)	(9)							
1668334	Pottsville Volunteer Fire	67,138	0.167%	1,830	-	63	1,893	-	7,257	83	21,096	28,436	10,503	(18,638)	(8,135)							
1668324	Pottsville Volunteer Police	27,243	0.068%	743	-	3,160	3,903	-	2,945	34	8,484	11,463	4,262	(6,296)	(2,034)							
1675634	Prairie Grove Volunteer Fire	80,298	0.200%	2,189	-	2,134	4,323	-	8,680	100	6,378	15,158	12,562	(17,679)	(5,117)							
1675624	Prairie Grove Volunteer Police	33,384	0.083%	910	-	3,504	4,414	-	3,609	41	-	3,650	5,223	2,988	8,211							
1679934	Prescott Volunteer Fire	36,787	0.096%	1,057	-	139	1,196	-	4,193	48	156	4,397	6,068	(6,300)	(232)							
1685334	Pulaski Co Volunteer Fire	16,623	0.041%	453	-	50	503	-	1,797	21	2,983	4,801	2,600	(4,484)	(1,884)							
1691834	Pyatt Rural Fire & Def Assoc	49,684	0.124%	1,355	-	25	1,380	-	5,371	62	4,486	9,919	7,773	(7,254)	519							
1692634	Quail Creek Volunteer Fire	19,393	0.048%	529	-	3,339	3,868	-	2,096	24	160	2,280	3,034	(8,799)	(765)							
1693434	Quitman Volunteer Fire	72,448	0.180%	1,975	-	4,266	6,241	-	7,831	90	6,157	14,078	11,334	1,196	12,530							
1695034	Ravenden Volunteer Fire	67,600	0.168%	1,843	-	976	2,819	-	7,307	84	72	7,463	10,575	(2,275)	8,300							
1704334	Rector Volunteer Fire	116,407	0.290%	3,174	-	11,071	14,245	-	12,583	145	-	12,728	18,211	5,987	24,198							
1704324	Rector Volunteer Police	5,541	0.014%	151	-	18	169	-	599	7	4,993	5,599	867	(3,034)	(2,167)							
1713234	Redfield Volunteer Fire	139,309	0.347%	3,798	-	609	4,407	-	15,059	173	2,706	17,938	21,794	5,386	27,180							
1713224	Redfield Volunteer Police	10,943	0.027%	298	-	7	305	-	1,183	14	59	1,256	1,712	20	1,732							
1715934	Richwood Volunteer Fire	27,705	0.069%	755	-	98	853	-	2,995	34	34	3,063	4,334	(1,353)	2,981							
1714034	Rison Volunteer Fire	113,313	0.282%	3,089	-	9,079	12,168	-	12,249	141	-	12,390	17,727	7,535	25,262							
1716734	Riverdale Volunteer Fire	21,841	0.054%	595	-	18	613	-	2,361	27	149	2,537	3,417	(154)	3,263							
1721334	Rockport Volunteer Fire	37,263	0.093%	1,016	-	-	1,016	-	4,028	46	8,365	12,439	5,829	(11,583)	(5,754)							
1720524	Rockport Volunteer Police	5,541	0.014%	151	-	3,497	3,648	-	599	7	-	606	867	2,148	3,015							
1722134	Rocky Branch Volunteer Fire	88,379	0.220%	2,410	-	24,769	27,179	-	9,553	110	3,287	12,950	13,826	31,549	45,375							
1726434	Rondo Volunteer Fire	5,541	0.014%	151	-	16	167	-	599	7	1,448	2,054	867	(1,878)	(1,011)							
1729934	Rose Bud Volunteer Fire	94,197	0.234%	2,568	-	7,395	9,963	-	10,182	117	191	10,490	14,736	(5,525)	11,211							
1730234	Ross Van Ness - Wellford Volunteer Fire	94,197	0.234%	2,568	-	470	3,038	-	10,182	117	-	10,299	14,736	5,222	19,958							
1727234	Round Mountain Volunteer Fire	105,140	0.262%	2,867	-	1,616	4,483	-	11,365	131	3,390	14,886	16,448	(48)	16,400							
1731034	Ruddell Hill Volunteer Fire	33,246	0.083%	906	-	2,731	3,637	-	3,594	41	10,539	14,174	5,201	(3,761)	1,440							
1728034	Rudd's Crossing Volunteer Fire	41,326	0.103%	1,127	-	1,829	2,956	-	4,467	51	32	4,550	6,465	(768)	5,697							
1732034	Rumyan Acres Volunteer Fire Department Fire	72,725	0.181%	1,983	-	12,090	14,073	-	7,861	90	31	7,982	11,377	11,821	23,198							
1732934	Russell Volunteer Fire	72,033	0.179%	1,964	-	13,438	15,402	-	7,787	89	913	8,789	11,269	7,129	18,398							

Volunteer Service

Schedule of Pension Amounts by Employer

as of December 31, 2024

Deferred Outflows of Resources										Deferred Inflows of Resources										Pension Expense	
Employer ID	Employer	Net Pension Liability	Employer Allocation Percentage	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions							
														Total Employer Pension Expense	Total Employer Pension Expense						
1753134	Salem Volunteer Fire	\$ 60,489	0.150%	\$ 1,649	-	\$ -	\$ 1,649	-	\$ 6,539	\$ 75	\$ 33,400	\$ 40,014	\$ 9,463	\$ (22,356)	\$ (12,893)						
1755834	Salem-Saline County Volunteer	160,365	0.399%	4,372	-	3,802	8,174	-	17,335	199	2,657	20,191	25,087	131	25,218						
1757434	Saratoga Volunteer Fire	11,082	0.028%	302	-	43	345	-	1,198	14	-	1,212	1,734	110	1,844						
1758234	Sardis Fire Protection District	89,610	0.223%	2,449	-	1,669	4,118	-	9,708	111	12,980	22,799	14,050	7,164	21,214						
1760434	Scotland Area Fire & Emergency	127,212	0.316%	3,468	-	10,984	14,452	-	13,751	158	-	13,909	19,901	17,641	37,542						
1761234	Scott Volunteer Fire	48,807	0.121%	1,331	-	6,136	7,467	-	5,276	61	528	5,865	7,635	(1,906)	5,729						
1762034	Scranton Rural Volunteer Fire	88,240	0.220%	2,406	-	4,276	6,682	-	9,539	110	3,588	13,237	13,804	754	14,558						
1797334	Se Jefferson Co Volunteer Fire	48,807	0.121%	1,331	-	13	1,344	-	5,276	61	4,188	9,525	7,635	(1,783)	5,852						
1763934	Searcy Volunteer Fire	11,082	0.028%	302	-	42	344	-	1,198	14	-	1,212	1,734	109	1,843						
1763924	Searcy Volunteer Police	50,192	0.125%	1,368	-	129	1,497	-	5,426	62	3,393	8,881	7,852	3,283	11,135						
1764734	Sedgwick Fire Improvement Dist	27,705	0.069%	755	-	1,337	2,092	-	2,995	34	3,528	6,557	4,334	(1,893)	2,441						
1769834	Shady Grove Fire & Rescue	38,787	0.096%	1,057	-	8	1,065	-	4,193	48	3,200	7,441	6,068	(1,948)	4,120						
1766334	Shannon Hills Volunteer Fire	66,538	0.166%	1,814	-	9,172	10,986	-	7,193	83	6,679	13,955	10,409	5,492	15,901						
1765524	Shannon Hills Volunteer Police	22,164	0.055%	604	-	2,759	3,363	-	2,396	28	6,816	9,240	3,467	(104)	3,363						
1767134	Shaw Volunteer Fire Protection	39,064	0.097%	1,065	-	1,288	2,353	-	4,223	48	24,845	29,116	6,111	(12,560)	(6,449)						
1774434	Sheridan Volunteer Fire	110,450	0.275%	3,011	-	48	3,059	-	11,939	137	23,377	35,453	17,279	(16,261)	1,018						
1778724	Sherwood Volunteer Police	22,718	0.057%	619	-	8,674	9,293	-	2,456	28	-	2,484	3,554	8,383	11,937						
1783334	Siloam Springs Volunteer Fire	26,828	0.067%	731	-	4,436	5,167	-	2,900	33	4,144	7,077	4,197	1,845	6,042						
1783324	Siloam Springs Volunteer Police	16,161	0.040%	441	-	8,367	8,808	-	1,747	20	-	1,767	2,528	6,123	8,651						
1788434	Sixth District Volunteer Fire	100,846	0.251%	2,749	-	985	3,734	-	10,901	125	1,374	12,400	15,776	(30)	15,746						
1793034	Snackover Volunteer Fire	99,091	0.247%	2,702	-	79	2,781	-	10,711	123	136	10,970	15,502	254	15,756						
1793024	Snackover Volunteer Police	-	0.000%	-	-	-	-	-	-	-	-	-	-	(256)	(256)						
1792234	Smyrna Volunteer Fire	28,028	0.070%	764	-	4,037	4,801	-	3,030	35	9,369	12,434	4,385	488	4,873						
1794934	Snowball Volunteer Fire	72,033	0.179%	1,964	-	306	2,270	-	7,787	89	1,530	9,406	11,269	(2,426)	8,843						
1795734	South Carroll Co Fire Assoc	78,497	0.195%	2,140	-	-	2,140	-	8,485	97	2,878	11,460	12,280	(2,706)	9,574						
1802334	South Greene County Volunteer Fire	72,310	0.180%	1,971	-	53	2,024	-	7,816	90	8,035	15,941	11,312	(3,133)	8,179						
1800734	South Mountain Volunteer Fire	21,979	0.055%	599	-	6	605	-	2,376	27	3,642	6,045	3,438	(2,939)	499						
1796534	Southbend Volunteer Fire	93,042	0.231%	2,537	-	-	2,537	-	10,058	116	3,599	13,773	14,555	(14,502)	53						
1805834	Southridge Volunteer Fire	72,033	0.179%	1,964	-	56	2,020	-	7,787	89	13,911	21,787	11,269	(6,603)	4,666						
1801534	Southside Volunteer Fire	134,369	0.334%	3,663	-	8,931	12,594	-	14,525	167	16,619	31,311	21,021	(4,616)	16,405						
1798134	Sparkman Volunteer Fire	56,426	0.140%	1,538	-	5,685	7,223	-	6,099	70	13,292	19,461	8,827	276	9,103						
1798124	Sparkman Volunteer Police	-	0.000%	-	-	3	3	-	-	-	3,192	3,192	-	(4,178)	(4,178)						
1833334	St. Francis Volunteer Fire	82,838	0.206%	2,258	-	39,718	41,976	-	8,955	103	-	9,058	12,959	23,589	36,548						
1813934	Stamps Volunteer Fire	99,738	0.248%	2,719	-	3,391	6,110	-	10,781	124	3,762	14,667	15,603	(3,952)	11,651						
1824434	Star City Volunteer Fire	110,358	0.275%	3,009	-	4,724	7,733	-	11,929	137	3,648	15,714	17,264	6,091	23,355						
1824424	Star City Volunteer Police	11,082	0.028%	302	-	4,679	4,981	-	1,198	14	3,404	4,616	1,734	2,213	3,947						
1828734	Stephens Volunteer Fire	55,410	0.138%	1,511	-	166	1,677	-	5,990	69	1,580	7,639	8,668	(3,329)	5,339						
1837634	Strawberry Volunteer Fire	67,415	0.168%	1,838	-	4,356	6,194	-	7,287	84	6,457	13,828	10,546	922	11,468						
1839234	Strickler Volunteer Fire	54,902	0.137%	1,497	-	4,864	6,361	-	5,935	68	-	6,003	8,589	4,382	12,971						
1843034	Strong Volunteer Fire	77,574	0.193%	2,115	-	292	2,407	-	8,386	96	-	8,482	12,136	(497)	11,639						
1843024	Strong Volunteer Police	-	0.000%	-	-	66	66	-	-	-	153	-	-	(6)	(6)						
1854624	Stuttgart Police	38,787	0.096%	1,057	-	3,730	4,787	-	4,193	48	1,281	5,522	6,068	12,034	18,102						
1854634	Stuttgart Area Volunteer Fire	16,623	0.041%	453	-	846	1,299	-	1,797	21	20,138	21,956	2,600	(6,404)	(3,804)						
1872434	Sulphur Rock Area Volunteer Fire	55,364	0.138%	1,509	-	180	1,689	-	5,985	69	-	6,054	8,661	520	9,181						
1873234	Sulphur Springs Volunteer Fire	27,613	0.069%	753	-	3,448	4,201	-	2,985	34	2,849	5,868	4,320	(1,633)	2,687						
1873224	Sulphur Springs Volunteer Police	16,623	0.041%	453	-	60	513	-	1,797	21	195	2,013	2,600	(7,106)	(4,506)						
1874034	Summit Volunteer Fire	100,476	0.250%	2,739	-	2,446	5,185	-	10,861	125	-	10,986	15,718	3,172	18,890						
1877534	Sunnyland Rural Volunteer Fire	49,638	0.123%	1,353	-	30	1,383	-	5,366	62	38	5,466	7,765	(1,784)	5,981						
1878334	Sunset Rural Volunteer Fire	49,869	0.124%	1,360	-	189	1,549	-	5,391	62	-	5,453	7,801	495	8,296						
1879134	Swifton Volunteer Fire	88,656	0.221%	2,417	-	332	2,749	-	9,583	110	-	9,693	13,869	1,568	15,437						
1879124	Swifton Volunteer Police	139	0.000%	4	-	92	96	-	15	-	61	15	22	42	64						
1882134	Taylor Volunteer Fire	49,361	0.123%	1,346	-	2,962	4,308	-	5,336	61	2,804	8,201	7,722	(5,229)	2,493						
1892924	Texarkana Volunteer Police	-	0.000%	-	-	-	-	-	-	-	105	105	-	(1,616)	(1,616)						
1895334	Thornton Volunteer Fire	72,541	0.180%	1,978	-	6,527	8,505	-	7,841	90	19	7,950	11,348	6,537	17,885						

Volunteer Service

Schedule of Pension Amounts by Employer

as of December 31, 2024

Deferred Outflows of Resources										Deferred Inflows of Resources										Pension Expense									
Employer ID	Employer	Net Pension Liability	Employer Allocation Percentage	Differences Between Expected and Actual Experience		Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions		Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience		Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments		Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions		Total Deferred Inflows of Resources	Proportionate Share of 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								
1903834	Tillar Volunteer Fire	\$ 71,710	0.178%	\$ 1,955	-	\$ -	\$ 13	\$ 1,968	-	-	\$ 7,752	\$ 89	\$ 3,432	\$ 11,273	\$ 11,218	\$ (1,503)	\$ 9,715												
1904834	Timbo Volunteer Fire	105,002	0.261%	2,863	-	-	-	2,863	-	-	11,350	130	15,216	26,696	16,426	(11,329)	5,097												
1906234	Tinsman Volunteer Fire	38,787	0.096%	1,057	-	-	119	1,176	-	-	4,193	48	3,048	7,289	6,068	(2,318)	3,750												
1909734	Tontitown Area Volunteer Fire	72,125	0.179%	1,966	-	-	-	1,966	-	-	7,797	90	15,588	23,475	11,283	(21,525)	(10,242)												
1908934	Tontitown Volunteer Fire	94,150	0.234%	2,567	-	-	36,591	39,158	-	-	10,177	117	-	10,294	14,729	35,057	47,786												
1908924	Tontitown Volunteer Police	60,812	0.151%	1,658	-	-	3,435	5,093	-	-	6,574	75	2,878	9,527	9,513	122	9,635												
377824	Town Of Concord Police	22,164	0.055%	604	-	-	4,661	5,265	-	-	2,396	28	-	2,424	3,467	7,615	11,082												
1776034	Town Of Sherrill Vfd	44,097	0.110%	1,202	-	-	12,278	13,480	-	-	4,767	55	22	4,844	6,899	15,906	22,805												
1831734	Town Of St. Charles Volunteer Fire	55,410	0.138%	1,511	-	-	207	1,718	-	-	5,990	69	-	6,059	8,668	551	9,219												
1912734	Tracy Area Volunteer Fire	45,251	0.113%	1,234	-	-	-	1,234	-	-	4,892	56	7,686	12,644	7,079	(9,523)	(2,444)												
1922434	Trumann Volunteer Fire	55,779	0.139%	1,521	-	-	429	1,950	-	-	6,030	69	112	6,211	8,726	(4,533)	4,193												
1922424	Trumann Volunteer Police	22,164	0.055%	604	-	-	183	787	-	-	2,396	28	1,435	3,859	3,467	2,984	6,451												
1931334	Tuckerman Volunteer Fire	89,394	0.222%	2,437	-	-	177	2,614	-	-	9,663	111	13,063	22,837	13,985	(5,225)	8,760												
1931324	Tuckerman Volunteer Police	-	0.000%	-	-	-	-	-	-	-	-	-	6,694	6,694	-	(8,961)	(8,961)												
1932134	Tull Fire & Rescue	71,848	0.179%	1,959	-	-	14,074	16,033	-	-	7,767	89	-	7,856	11,240	13,184	24,424												
1934834	Tumbling Shoals Ida Vfd	10,158	0.025%	277	-	-	6,760	7,037	-	-	1,098	13	-	1,111	1,589	3,963	5,552												
1935634	Turrell Volunteer Fire	16,623	0.041%	453	-	-	62	515	-	-	1,797	21	-	1,818	2,600	166	2,766												
1936434	Turtle Creek Volunteer Fire	116,361	0.289%	3,172	-	-	-	3,172	-	-	12,578	144	6,240	18,962	18,203	(5,654)	12,549												
1937234	Tyronea Volunteer Fire	89,625	0.223%	2,444	-	-	2,711	5,155	-	-	9,688	111	60	9,859	14,021	(480)	13,541												
1937224	Tyronea Volunteer Police	11,359	0.028%	310	-	-	5,282	5,592	-	-	1,228	14	76	1,318	1,777	520	2,297												
1938034	Umpire Volunteer Fire	34,954	0.087%	953	-	-	10	963	-	-	3,778	43	9,489	13,310	5,468	(4,583)	885												
1938634	Upper White Oak Lake Vfd Fire	33,939	0.084%	925	-	-	6	931	-	-	3,669	42	3,003	6,714	5,309	384	5,693												
1939934	Valley Springs Volunteer Fire	60,304	0.150%	1,644	-	-	14	1,658	-	-	6,519	75	3,931	10,525	9,434	(5,121)	4,313												
1941024	Van Buren Volunteer Police	38,510	0.096%	1,050	-	-	2,718	3,768	-	-	4,163	48	6,945	11,156	6,024	(846)	5,178												
1942934	Vandervoort Rural Volunteer Fire	60,951	0.152%	1,662	-	-	229	1,891	-	-	6,589	76	-	6,665	9,535	605	10,140												
1944534	Velvet Ridge Fire Protection District	94,289	0.235%	2,571	-	-	7,368	9,939	-	-	10,192	117	-	10,309	14,751	5,640	20,391												
1952634	Vilonia Volunteer Fire	127,119	0.316%	3,466	-	-	136	3,602	-	-	13,741	158	13,330	27,229	19,886	(3,630)	16,256												
1952624	Vilonia Volunteer Police	5,541	0.014%	151	-	-	19	170	-	-	599	7	-	606	867	55	922												
1961534	Viola Volunteer Fire	50,469	0.126%	1,376	-	-	726	2,102	-	-	5,456	63	34	5,553	7,895	(617)	7,278												
1982834	Wabbaseka Volunteer Fire	22,164	0.055%	604	-	-	1,556	2,160	-	-	2,396	28	2,749	5,173	3,467	936	4,403												
1991734	Waldo Volunteer Fire	22,164	0.055%	604	-	-	121	725	-	-	2,396	28	-	2,424	3,467	2,040	5,507												
1991724	Waldo Volunteer Police	6,141	0.015%	167	-	-	43	210	-	-	664	8	3,081	3,753	961	(412)	549												
2002834	Waldron Volunteer Fire	100,015	0.249%	2,727	-	-	3,713	6,440	-	-	10,811	124	109	11,044	15,646	366	16,012												
2011734	Walnut Ridge Volunteer Fire	76,973	0.191%	2,099	-	-	7,072	9,171	-	-	8,321	96	-	8,417	12,042	4,734	16,776												
2011724	Walnut Ridge Volunteer Police	11,082	0.028%	302	-	-	39	341	-	-	1,198	14	38	1,250	1,734	(1,482)	252												
2018834	Ward Volunteer Fire	102,554	0.255%	2,796	-	-	12,368	15,164	-	-	11,086	127	7,262	18,475	16,044	12,432	28,476												
2018824	Ward Volunteer Police	5,541	0.014%	151	-	-	19	170	-	-	599	7	200	806	867	(7,905)	(7,038)												
2021434	Warren Volunteer Fire	176,619	0.439%	4,815	-	-	2,968	7,783	-	-	19,092	219	6	19,317	27,630	4,261	31,891												
2031134	Washington Volunteer Fire	81,037	0.202%	2,209	-	-	9,503	11,712	-	-	8,760	101	29	8,890	12,677	5,459	18,136												
2034634	Water Valley Volunteer Fire	60,951	0.152%	1,662	-	-	4	1,666	-	-	6,589	76	2,811	9,476	9,535	(3,517)	6,018												
2035434	Watson Chapel Volunteer Fire	66,122	0.164%	1,803	-	-	2,605	4,408	-	-	7,148	82	10,623	17,853	10,344	(4,039)	6,305												
2036234	Wedington Volunteer Fire	149,514	0.372%	4,076	-	-	4,200	8,276	-	-	16,162	186	9,943	26,291	23,390	(1,878)	21,512												
2041934	Weiner Volunteer Fire	65,430	0.163%	1,784	-	-	-	1,784	-	-	7,073	81	2,212	9,366	10,236	(3,388)	6,848												
2041924	Weiner Volunteer Police	11,128	0.028%	303	-	-	7,250	7,553	-	-	1,203	14	-	1,217	1,741	4,306	6,047												
2048634	Wescon Volunteer Fire	105,510	0.262%	2,877	-	-	-	2,877	-	-	11,405	131	6,058	17,594	16,506	(7,683)	8,823												
2049434	Wesley Volunteer Fire	22,349	0.056%	609	-	-	1,347	1,956	-	-	2,416	28	3,294	5,738	3,496	(6,285)	(2,789)												
2050834	West Fork Volunteer Fire	128,597	0.320%	3,506	-	-	14	3,520	-	-	13,901	160	2,698	16,759	20,118	(16,484)	3,634												
2050824	West Fork Volunteer Police	44,189	0.110%	1,205	-	-	3,592	4,797	-	-	4,777	55	1,386	6,218	6,913	554	7,467												
2060524	West Memphis Volunteer Police	60,258	0.150%	1,643	-	-	3,146	4,789	-	-	6,514	75	163	6,752	9,427	723	10,150												
2065634	West Point Volunteer Fire	38,787	0.096%	1,057	-	-	1,584	2,641	-	-	4,193	48	-	4,241	6,068	2,317	8,385												
2066434	West Pulaski Volunteer Fire	265,829	0.661%	7,248	-	-	11,538	18,786	-	-	28,735	330	15,119	44,184	41,586	11,708	53,294												
2067234	Western Greene Co Fire	122,779	0.305%	3,347	-	-	1,067	4,414	-	-	13,272	152	6,028	19,452	19,207	(8,448)	10,759												
2068034	Western Grove Volunteer Fire	99,461	0.247%	2,712	-	-	1,515	4,227	-	-	10,751	123	3,734	14,608	15,560	(6,817)	8,743												
2070234	Wheatley Volunteer Fire	44,328	0.110%	1,209	-	-	-	1,339	-	-	4,792	55	1,348	6,195	6,935	(1,498)	5,437												

Volunteer Service

Schedule of Pension Amounts by Employer

as of December 31, 2024

		Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense		
Employer ID	Employer	Net Pension Liability	Employer Allocation Percentage	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of 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	
2071034	Wheeler Volunteer Fire	\$ 102,878	0.256%	\$ 2,805	\$ -	\$ 1,443	\$ 4,248	\$ -	\$ 11,121	\$ 128	\$ 8,383	\$ 19,632	\$ 16,094	\$ (4,754)	\$ 11,340	
2079634	White Bluff-Rye Hill Volunteer Fire	74,018	0.184%	2,018	-	4,171	6,189	-	8,001	92	16,077	24,170	11,579	(16,415)	(4,836)	
2081834	White Hall Volunteer Fire	88,979	0.221%	2,426	-	4,368	6,794	-	9,618	110	2,702	12,430	13,920	1,706	15,626	
2081824	White Hall Volunteer Police	27,705	0.069%	755	-	3,126	3,881	-	2,995	34	132	3,161	4,334	4,206	8,540	
2083434	Whitehouse Volunteer Fire	87,778	0.218%	2,393	-	62	2,455	-	9,489	109	7,750	17,348	13,732	(2,236)	11,496	
2085034	Wickes Rvld #2	49,869	0.124%	1,360	-	344	1,704	-	5,391	62	-	5,453	7,801	6,396	14,197	
2088534	Williams Junction Volunteer Fire	44,328	0.110%	1,209	-	203	1,412	-	4,792	55	-	4,847	6,935	1,757	8,692	
2090734	Wilmar Volunteer Fire	49,407	0.123%	1,347	-	6,722	8,069	-	5,341	61	34	5,436	7,729	4,652	12,381	
2100834	Wilmot Volunteer Fire	30,337	0.075%	827	-	-	827	-	3,279	38	3,187	6,504	4,746	(6,203)	(1,457)	
2100824	Wilmot Volunteer Police	-	0.000%	-	-	13	13	-	-	-	31	31	-	(1)	(1)	
2109124	Wilson Police	1,570	0.004%	43	-	595	638	-	170	2	39	211	246	(877)	(631)	
2109134	Wilson Volunteer Fire	50,100	0.125%	1,366	-	311	1,677	-	5,416	62	3,121	8,599	7,838	(2,131)	5,707	
2110534	Wilton Volunteer Fire	39,433	0.098%	1,075	-	545	1,620	-	4,263	49	4,342	8,654	6,169	(11,233)	(5,064)	
2111334	Winchester Volunteer Fire	38,787	0.096%	1,057	-	195	1,252	-	4,193	48	1,424	5,665	6,068	1,857	7,925	
2102434	Woodlawn Volunteer Fire	76,466	0.190%	2,085	-	175	2,260	-	8,266	95	13,595	21,956	11,962	(4,842)	7,120	
2115634	Wright-Pastoria Volunteer Fire	-	0.000%	-	-	-	-	-	-	-	13,877	13,877	-	(17,787)	(17,787)	
2119934	Wynne Volunteer Fire	60,766	0.151%	1,657	-	639	2,296	-	6,569	75	339	6,983	9,506	(1,697)	7,809	
2119924	Wynne Volunteer Police	16,900	0.042%	461	-	6,492	6,953	-	1,827	21	-	1,848	2,644	5,964	8,608	
2129634	Y-City Volunteer Fire	54,610	0.136%	1,494	-	6	1,500	-	5,925	68	1,663	7,656	8,574	(1,329)	7,245	
2139334	Yellville Volunteer Fire	66,492	0.165%	1,813	-	197	2,010	-	7,188	83	1,661	8,932	10,402	(7,294)	3,108	
2143134	Zinc Volunteer Fire	46,544	0.116%	1,269	-	1,589	2,858	-	5,031	58	9,253	14,342	7,281	(3,307)	3,974	
TOTAL		\$ 40,199,138	100.00%	\$ 1,095,988	\$ -	\$ 2,486,291	\$ 3,582,279	\$ -	\$ 4,345,414	\$ 49,907	\$ 2,655,050	\$ 7,050,371	\$ 6,288,735	\$ (204,128)	\$ 6,084,607	



SECTION D

SCHEDULE OF DEFERRED RESOURCES BY EMPLOYER BY YEAR

Paid Service

Schedule of Deferred Resources by Employer by Year as of December 31, 2024

Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows					Total
			2025	2026	2027	2028	Thereafter	
2163632	70 West Fire Protection District Fire	0.020%	\$ 12,636	\$ 12,773	\$ (15,875)	\$ (8,580)	\$ -	\$ 954
15032	Alexander Fire	0.000%	(245,961)	(241,323)	(46,820)	-	-	(534,104)
15022	Alexander Police	0.000%	(259,695)	(265,358)	(51,447)	-	-	(576,500)
24822	Altheimer Police	0.011%	5,807	10,970	(8,324)	(4,950)	-	3,503
20522	Altus Police	0.008%	5,150	6,562	(6,296)	(3,467)	-	1,949
30222	Amity Police	0.010%	930	5,603	(8,383)	(4,479)	-	(6,329)
41833	Arkadelphia Fire	0.126%	60,336	87,517	(98,856)	(54,287)	-	(5,290)
64733	Ash Flat Fire	0.046%	36,366	47,323	(33,133)	(19,768)	-	30,788
64722	Ash Flat Police	0.043%	19,328	31,282	(33,460)	(18,640)	-	(1,490)
60433	Ashdown Fire	0.009%	9,716	5,255	(6,860)	(3,680)	-	4,431
60422	Ashdown Police	0.117%	35,953	69,695	(93,721)	(50,437)	-	(38,510)
70122	Atkins Police	0.082%	17,028	42,271	(66,777)	(35,175)	-	(42,653)
80922	Augusta Police	0.062%	19,625	54,225	(45,789)	(26,801)	-	1,260
82522	Austin Police	0.038%	24,007	18,669	(31,887)	(16,291)	-	(5,502)
90632	Bald Knob Fire	0.006%	17,878	18,956	(1,558)	(2,432)	-	32,844
90622	Bald Knob Police	0.082%	60,979	63,628	(63,988)	(35,284)	-	25,335
100732	Barling Fire	0.085%	105,656	111,379	(57,353)	(36,579)	-	123,103
100722	Barling Police	0.126%	100,743	113,870	(94,905)	(54,214)	-	65,494
110433	Batesville Fire	0.126%	31,027	91,549	(96,502)	(54,164)	-	(28,090)
110422	Batesville Police	0.219%	94,750	146,950	(173,641)	(94,487)	-	(26,428)
112023	Bauxite Police	0.036%	71,945	54,711	(23,751)	(15,510)	-	87,395
120122	Bay Police	0.048%	15,943	35,846	(36,097)	(20,538)	-	(4,846)
128732	Beaver Lake Fire	0.014%	(227,876)	(111,609)	(24,367)	(5,884)	-	(369,736)
131732	Beebe Fire	0.065%	130,117	101,568	(41,761)	(28,004)	-	161,920
140636	Bella Vista Fire	1.080%	788,559	1,001,699	(801,295)	(465,251)	-	523,712
140626	Bella Vista Police	0.696%	542,203	632,524	(522,847)	(299,984)	-	351,896
150333	Benton Fire	1.042%	686,612	792,606	(812,606)	(448,743)	-	217,869
150322	Benton Police	1.041%	713,037	907,712	(785,380)	(448,565)	-	386,804
160033	Bentonville Fire	1.880%	1,289,422	1,765,872	(1,384,723)	(809,976)	-	860,595
160022	Bentonville Police	1.687%	1,649,600	1,718,411	(1,234,396)	(726,802)	-	1,406,813
170822	Berryville Police	0.167%	58,412	90,142	(136,100)	(71,830)	-	(59,376)
168622	Bethel Heights Police	0.000%	-	-	-	-	-	-
175922	Black Rock Police	0.009%	8,892	11,984	(5,976)	(3,897)	-	11,003
179133	Blytheville Fire	0.323%	250,241	288,715	(244,873)	(139,159)	-	154,924
179122	Blytheville Police	0.341%	89,038	163,407	(282,962)	(147,034)	-	(177,551)
188022	Bono Police	0.050%	36,160	46,429	(36,674)	(21,338)	-	24,577
190222	Booneville Paid Police	0.077%	242,988	257,641	(21,185)	(33,053)	-	446,391
199622	Bradford Police	0.020%	(232)	6,269	(17,197)	(8,697)	-	(19,857)
200322	Bradley Police	0.003%	(8,421)	(2,593)	(3,092)	(1,346)	-	(15,452)
209733	Brinkley Fire	0.008%	(679)	3,267	(6,700)	(3,480)	-	(7,592)
209723	Brinkley Police	0.077%	78,527	77,359	(57,219)	(33,269)	-	65,398
212722	Brookland Police	0.115%	122,330	112,338	(85,080)	(49,428)	-	100,160
219433	Bryant Fire	0.632%	374,155	464,718	(495,308)	(272,164)	-	71,401
219422	Bryant Police	0.636%	442,335	499,984	(491,899)	(273,969)	-	176,451
224032	Buford Fire	0.009%	(267)	4,174	(7,395)	(3,895)	-	(7,383)
228332	Bull Shoals Fire	0.014%	17,485	22,828	(8,397)	(6,033)	-	25,883
228322	Bull Shoals Police	0.039%	39,029	43,757	(28,165)	(16,906)	-	37,715
258533	Cabot Fire	0.564%	389,066	485,127	(427,880)	(243,144)	-	203,169
258522	Cabot Police	0.593%	280,628	480,220	(449,100)	(255,306)	-	56,442
268233	Caddo Valley Fire	0.005%	(525)	2,370	(4,438)	(2,331)	-	(4,924)
268222	Caddo Valley Police	0.033%	18,416	30,365	(24,566)	(14,370)	-	9,845
276322	Calion Police	0.000%	(137)	(2,999)	(741)	-	-	(3,877)
277133	Camden Fire	0.311%	107,884	221,842	(240,542)	(133,958)	-	(44,774)
277123	Camden Police	0.212%	150,683	177,207	(162,079)	(91,371)	-	74,440

Paid Service

Schedule of Deferred Resources by Employer by Year as of December 31, 2024

Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows					Total
			2025	2026	2027	2028	Thereafter	
285222	Cammack Village Police	0.035%	\$ 18,973	\$ 13,638	\$ (29,509)	\$ (14,915)	\$ -	\$ (11,813)
288722	Caraway Police	0.024%	7,914	13,176	(19,500)	(10,347)	-	(8,757)
298422	Carlisle Police	0.031%	(24,697)	(1,391)	(28,073)	(13,486)	-	(67,647)
309332	Cave City Fire	0.006%	1,366	3,076	(5,062)	(2,654)	-	(3,274)
309322	Cave City Police	0.043%	3,366	17,915	(35,349)	(18,423)	-	(32,491)
310732	Cave Spring Fire	0.079%	246,776	171,755	(45,225)	(34,158)	-	339,148
310722	Cave Springs Police	0.163%	141,648	124,220	(129,019)	(70,367)	-	66,482
318233	Centerton Fire	0.587%	937,556	687,550	(429,422)	(253,037)	-	942,647
318222	Centerton Police	0.401%	464,585	429,417	(291,806)	(172,520)	-	429,676
319022	Central City Police	0.007%	17,931	9,397	(5,151)	(3,025)	-	19,152
333632	Cherokee Village Fire	0.081%	9,256	55,642	(64,014)	(34,705)	-	(33,821)
333622	Cherokee Village Police	0.062%	34,372	43,850	(49,027)	(26,666)	-	2,529
334422	Cherry Valley Police	0.008%	2,557	5,233	(6,669)	(3,607)	-	(2,486)
348422	Clarendon Police	0.032%	11,796	6,519	(28,998)	(13,841)	-	(24,524)
357322	Clarksville Police	0.220%	170,466	187,979	(167,745)	(94,807)	-	95,893
368932	Clinton Fire	0.008%	5,135	5,801	(6,184)	(3,392)	-	1,360
368922	Clinton Police	0.059%	15,949	31,103	(48,143)	(25,391)	-	(26,482)
375122	Coal Hill Police	0.014%	25,377	17,908	(9,959)	(6,030)	-	27,296
377822	Concord Police	0.000%	(202)	-	-	-	-	(202)
383232	Conway Co. Fire	0.005%	17,150	18,183	(1,495)	(2,333)	-	31,505
378633	Conway Fire	1.455%	585,224	943,771	(1,156,008)	(626,756)	-	(253,769)
378622	Conway Police	1.932%	1,538,565	1,510,888	(1,511,106)	(832,018)	-	706,329
387522	Corning Police	0.047%	10,093	19,884	(39,708)	(20,361)	-	(30,092)
397222	Cotter Police	0.013%	(22,344)	(19,640)	(15,974)	(5,723)	-	(63,681)
406533	Cotton Plant Fire	0.000%	(16,771)	(9,878)	(1,522)	-	-	(28,171)
406522	Cotton Plant Police	0.007%	(2,898)	4,269	(5,386)	(2,945)	-	(6,960)
427833	Crossett Fire	0.230%	74,058	139,068	(184,757)	(99,250)	-	(70,881)
427822	Crossett Police	0.142%	71,877	116,198	(108,540)	(61,312)	-	18,223
446422	Danville Police	0.060%	185,961	122,520	(35,902)	(25,786)	-	246,793
455322	Dardanelle Police	0.148%	78,717	99,495	(117,448)	(63,933)	-	(3,169)
476633	De Queen Fire	0.051%	46,244	39,749	(40,218)	(22,166)	-	23,609
476622	De Queen Police	0.175%	87,593	133,078	(135,148)	(75,281)	-	10,242
466922	Decatur Police	0.109%	110,233	104,156	(81,764)	(47,069)	-	85,556
481222	Dermott Police	0.035%	(2,443)	27,782	(25,646)	(15,092)	-	(15,399)
485522	Des Arc Police	0.070%	47,226	54,820	(54,008)	(30,091)	-	17,947
486322	Devalls Bluff Police	0.008%	13,408	6,724	(6,408)	(3,493)	-	10,231
496022	Dewitt Police	0.078%	35,863	51,861	(61,764)	(33,555)	-	(7,595)
498722	Diamond City Police	0.007%	(7,553)	(15,028)	(9,272)	(2,967)	-	(34,820)
501022	Diaz Police	0.011%	(13,346)	3,721	(8,580)	(4,764)	-	(22,969)
502922	Dierks Police	0.036%	14,201	20,670	(29,423)	(15,682)	-	(10,234)
516922	Dover Police	0.054%	16,291	25,308	(44,982)	(23,309)	-	(26,692)
535522	Earle Police	0.023%	28,081	27,498	(15,368)	(9,804)	-	30,407
536322	East Camden Police	0.000%	(17,993)	(6,298)	(542)	-	-	(24,833)
546033	El Dorado Fire	0.546%	323,923	433,907	(418,198)	(235,226)	-	104,406
546023	El Dorado Police	0.560%	627,752	633,507	(398,662)	(241,230)	-	621,367
556832	Elkins Fire	0.026%	36,704	37,692	(17,227)	(11,327)	-	45,842
556822	Elkins Police	0.167%	222,574	247,074	(106,500)	(71,866)	-	291,282
561422	Elm Springs Police	0.074%	74,986	66,117	(57,257)	(32,088)	-	51,758
585133	Eureka Springs Fire	0.155%	113,457	135,760	(116,887)	(66,762)	-	65,568
585122	Eureka Springs Police	0.154%	39,188	93,504	(121,379)	(66,224)	-	(54,911)
587822	Evening Shade Police	0.000%	(14,554)	(3,148)	-	-	-	(17,702)
595922	Fairfield Bay Police	0.054%	5,581	28,906	(43,799)	(23,350)	-	(32,662)
604132	Farmington Fire	0.154%	173,267	132,724	(119,426)	(66,545)	-	120,020
604122	Farmington Police	0.249%	188,172	206,960	(190,845)	(107,236)	-	97,051

Paid Service

Schedule of Deferred Resources by Employer by Year as of December 31, 2024

Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows					Total
			2025	2026	2027	2028	Thereafter	
614937	Fayetteville Fire	2.580%	\$ 1,732,727	\$ 1,844,113	\$ (2,048,763)	\$ (1,111,366)	\$ -	\$ 416,711
614927	Fayetteville Police	2.947%	2,808,518	2,665,560	(2,238,632)	(1,269,394)	-	1,966,052
630032	Flippin Fire	0.036%	65,370	54,776	(23,623)	(15,563)	-	80,960
630022	Flippin Police	0.090%	114,136	118,199	(60,710)	(38,570)	-	133,055
644033	Forrest City Fire	0.208%	(56,071)	57,214	(176,298)	(89,806)	-	(264,961)
644022	Forrest City Police	0.317%	191,610	241,971	(244,972)	(136,492)	-	52,117
654833	Fort Smith Fire	2.182%	414,341	1,121,732	(1,778,545)	(939,904)	-	(1,182,376)
654823	Fort Smith Police	2.097%	2,170,522	2,131,344	(1,541,296)	(903,127)	-	1,857,443
665322	Friendship Police	0.002%	(187)	846	(1,587)	(833)	-	(1,761)
693932	Gassville Fire	0.010%	3,344	6,854	(8,085)	(4,442)	-	(2,329)
693922	Gassville Police	0.036%	2,434	3,549	(32,692)	(15,503)	-	(42,212)
704832	Gentry Fire	0.026%	57,345	60,670	(12,124)	(11,073)	-	94,818
704822	Gentry Police	0.136%	117,033	115,887	(103,990)	(58,471)	-	70,459
713722	Gillett Police	0.007%	283	(7,207)	(7,946)	(2,833)	-	(17,703)
724222	Glenwood Police	0.025%	(14,594)	18,196	(18,317)	(10,963)	-	(25,678)
726922	Goshen Police	0.072%	73,106	68,240	(53,643)	(30,823)	-	56,880
733122	Gosnell Police	0.057%	51,073	38,388	(46,990)	(24,689)	-	17,782
739033	Gravel Ridge Fire Protection Dist.	0.032%	32,794	32,831	(23,255)	(13,628)	-	28,742
737432	Gravette Fire	0.063%	23,021	61,448	(44,732)	(27,111)	-	12,626
737422	Gravette Police	0.118%	38,983	74,255	(94,668)	(51,028)	-	(32,458)
743922	Green Forest Police	0.133%	62,836	108,470	(100,447)	(57,208)	-	13,651
744732	Greenbrier Fire	0.030%	93,150	75,690	(14,207)	(12,823)	-	141,810
744722	Greenbrier Police	0.124%	202,115	110,459	(96,241)	(53,616)	-	162,717
746322	Greenland Police	0.049%	57,140	43,999	(39,048)	(21,301)	-	40,790
747133	Greenwood Fire	0.017%	6,607	11,079	(13,587)	(7,389)	-	(3,290)
747122	Greenwood Police	0.233%	75,978	121,750	(190,927)	(100,423)	-	(93,622)
754422	Greers Ferry Police	0.029%	(3,091)	15,288	(23,312)	(12,562)	-	(23,677)
776522	Hackett Police	0.018%	20,503	14,468	(13,638)	(7,573)	-	13,760
804422	Hampton Police	0.023%	1,904	7,780	(19,723)	(9,908)	-	(19,947)
813333	Hardy Fire	0.008%	24,432	18,755	(4,015)	(3,370)	-	35,802
813322	Hardy Police	0.033%	17,942	24,776	(25,817)	(14,373)	-	2,528
823022	Harrisburg Police	0.060%	42,890	49,972	(45,864)	(25,967)	-	21,031
834633	Harrison Fire	0.354%	84,884	203,281	(284,682)	(152,600)	-	(149,117)
834622	Harrison Police	0.426%	295,567	309,890	(337,046)	(183,316)	-	85,095
843522	Hartford Police	0.007%	(222)	3,683	(5,942)	(3,179)	-	(5,660)
847832	Haskell Fire	0.006%	5,251	6,644	(3,802)	(2,385)	-	5,708
847822	Haskell Police	0.047%	(6,906)	35,391	(34,907)	(20,185)	-	(26,607)
862133	Heber Springs Fire	0.060%	35,609	49,434	(45,542)	(25,921)	-	13,580
862122	Heber Springs Police	0.163%	65,828	116,662	(125,950)	(70,129)	-	(13,589)
865622	Hector Police	0.009%	9,581	11,302	(6,485)	(4,075)	-	10,323
864833	Helena-West Helena Fire	0.238%	80,644	198,360	(177,325)	(102,631)	-	(952)
864823	Helena-West Helena Police	0.139%	(150,197)	32,393	(112,453)	(59,935)	-	(290,192)
866422	Hermitage Police	0.013%	5,402	9,529	(9,743)	(5,511)	-	(323)
885022	Highfill Police	0.061%	72,587	68,584	(43,888)	(26,305)	-	70,978
890732	Highland Fire	0.006%	9,023	8,098	(4,521)	(2,733)	-	9,867
890722	Highland Police	0.028%	1,968	15,946	(22,454)	(12,262)	-	(16,802)
900833	Holiday Island Fire	0.032%	6,797	(2,568)	(30,983)	(13,933)	-	(40,687)
892322	Holly Grove Police	0.006%	1,552	12,937	(2,524)	(2,574)	-	9,391
902433	Hope Fire	0.155%	73,098	125,749	(117,497)	(66,763)	-	14,587
911337	Hot Springs Fire	1.299%	623,028	1,034,940	(985,620)	(559,398)	-	112,950
911327	Hot Springs Police	1.835%	1,330,529	1,549,297	(1,397,691)	(790,447)	-	691,688
921032	Hot Springs Village Fire	0.251%	31,856	126,685	(204,381)	(108,275)	-	(154,115)
921022	Hot Springs Village Police	0.238%	158,163	196,900	(180,948)	(102,420)	-	71,695
932633	Hoxie Fire	0.000%	(3,408)	(284)	-	-	-	(3,692)

Paid Service

Schedule of Deferred Resources by Employer by Year

as of December 31, 2024

Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows					Total
			2025	2026	2027	2028	Thereafter	
932622	Hoxie Police	0.039%	\$ 35,273	\$ 54,835	\$ (25,351)	\$ (16,958)	\$ -	\$ 47,799
941522	Hughes Police	0.011%	(18,077)	906	(8,826)	(4,676)	-	(30,673)
951222	Humphrey Police	0.001%	(10,489)	(7,768)	(2,442)	(444)	-	(21,143)
971722	Huntington Police	0.000%	(5,588)	(897)	-	-	-	(6,485)
962833	Huntsville Fire	0.019%	37,869	19,868	(14,814)	(8,345)	-	34,578
962822	Huntsville Police	0.114%	108,486	109,630	(85,133)	(49,190)	-	83,793
981422	Huttig Police	0.006%	(189)	2,709	(4,904)	(2,576)	-	(4,960)
1021933	Jacksonville Fire	0.859%	351,390	622,374	(667,111)	(370,047)	-	(63,394)
1021922	Jacksonville Police	0.650%	201,385	532,461	(487,987)	(279,829)	-	(33,970)
1031622	Jasper Police	0.016%	10,298	12,970	(12,234)	(6,878)	-	4,156
1038332	Johnson Fire	0.082%	103,958	81,163	(61,593)	(35,397)	-	88,131
1038322	Johnson Police	0.112%	63,234	116,453	(79,703)	(48,432)	-	51,552
1050233	Jonesboro Fire	1.704%	785,450	1,307,707	(1,308,720)	(734,163)	-	50,274
1050223	Jonesboro Police	2.227%	1,621,149	1,953,891	(1,680,460)	(959,193)	-	935,387
1058822	Judsonia Police	0.042%	9,192	8,036	(36,961)	(17,919)	-	(37,652)
1061822	Junction City Police	0.000%	(10,093)	(1,628)	-	-	-	(11,721)
1080422	Kensett Police	0.035%	8,348	35,681	(24,489)	(15,290)	-	4,250
1083922	Kibler Police	0.016%	7,622	14,208	(11,720)	(6,862)	-	3,248
1100222	Lake City Police	0.035%	(4,116)	10,872	(30,048)	(15,210)	-	(38,502)
1104032	Lake Hamilton Fire Protection District	0.004%	1,401	2,480	(3,409)	(1,824)	-	(1,352)
1120722	Lake Village Police	0.074%	57,335	35,772	(63,762)	(31,947)	-	(2,602)
1111823	Lakeview Police	0.016%	3,978	11,280	(12,343)	(6,892)	-	(3,977)
1086322	Lamar Police	0.031%	28,296	24,024	(24,901)	(13,563)	-	13,856
1130422	Lavaca Police	0.037%	34,678	43,642	(25,181)	(15,778)	-	37,361
1140122	Leachville Police	0.040%	3,179	19,551	(32,455)	(17,225)	-	(26,950)
1150922	Lepanto Police	0.010%	(15,725)	2,453	(7,610)	(4,213)	-	(25,095)
1152522	Lewisville Police	0.030%	41,271	29,698	(22,883)	(13,023)	-	35,063
1161432	Lincoln Fire	0.009%	(14,623)	(6,258)	(9,187)	(4,037)	-	(34,105)
1161422	Lincoln Police	0.103%	48,071	64,985	(81,191)	(44,191)	-	(12,326)
1157622	Little Flock Police	0.072%	10,181	28,740	(60,529)	(31,037)	-	(52,645)
1160633	Little Rock Fire	7.483%	2,183,645	4,575,525	(5,980,860)	(3,223,202)	-	(2,444,892)
1160623	Little Rock Police	9.265%	4,289,060	6,523,699	(7,271,186)	(3,991,023)	-	(449,450)
1180022	Lonoke Police	0.102%	(3,676)	37,206	(85,803)	(44,038)	-	(96,311)
10010	Lopfi Staff	0.185%	63,500	117,405	(147,683)	(79,884)	-	(46,662)
1190833	Lowell Fire	0.342%	51,444	115,295	(292,680)	(147,148)	-	(273,089)
1190822	Lowell Police	0.272%	201,873	213,941	(210,968)	(117,132)	-	87,714
1195922	Luxora Police	0.008%	(5,609)	(798)	(7,389)	(3,459)	-	(17,255)
1218133	Magnolia Fire	0.112%	10,828	44,178	(94,273)	(48,368)	-	(87,635)
1218122	Magnolia Police	0.233%	87,210	163,327	(180,998)	(100,283)	-	(30,744)
1229733	Malvern Fire	0.192%	60,422	114,183	(154,491)	(82,791)	-	(62,677)
1229722	Malvern Police	0.237%	124,742	157,857	(188,341)	(101,895)	-	(7,637)
1248332	Manila Fire	0.000%	176	202	(198)	(112)	-	68
1248322	Manila Police	0.073%	86,270	75,073	(53,788)	(31,317)	-	76,238
1258022	Mansfield Police	0.031%	23,487	25,399	(23,741)	(13,258)	-	11,887
1268832	Marianna Fire	0.017%	3,609	10,174	(13,569)	(7,364)	-	(7,150)
1268822	Marianna Police	0.062%	(61,921)	(7,262)	(56,031)	(26,895)	-	(152,109)
1278532	Marion Fire	0.017%	(52,225)	3,762	(12,535)	(7,378)	-	(68,376)
1278526	Marion Police	0.401%	408,209	456,719	(281,825)	(172,712)	-	410,391
1288222	Marked Tree Police	0.054%	7,085	11,951	(47,400)	(23,187)	-	(51,551)
1297122	Marmaduke Police	0.046%	43,829	31,575	(37,341)	(19,688)	-	18,375
1305622	Marshall Police	0.026%	26,427	32,383	(18,038)	(11,370)	-	29,402
1308022	Marvell Police	0.030%	6,652	12,980	(24,572)	(12,849)	-	(17,789)
1318833	Maumelle Fire	0.572%	305,253	500,194	(427,004)	(246,205)	-	132,238
1318823	Maumelle Police	0.502%	275,401	455,844	(369,321)	(216,305)	-	145,619

Paid Service

Schedule of Deferred Resources by Employer by Year as of December 31, 2024

		Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows					
Employer ID	Employer		2025	2026	2027	2028	Thereafter	Total
1324232	Mayflower Fire	0.018%	\$ 29,268	\$ 31,231	\$ (11,018)	\$ (7,962)	\$ -	\$ 41,519
1324222	Mayflower Police	0.090%	61,576	85,810	(65,384)	(38,657)	-	43,345
1328522	Mccrory Police	0.044%	17,827	28,915	(34,968)	(19,047)	-	(7,273)
1338233	Mcgehee Fire	0.098%	21,112	86,832	(71,167)	(42,240)	-	(5,463)
1338222	Mcgehee Police	0.119%	139,522	164,086	(77,997)	(51,115)	-	174,496
1358722	Mcrae Police	0.009%	6,087	2,091	(7,865)	(3,709)	-	(3,396)
1377333	Mena Fire	0.035%	14,997	31,235	(25,955)	(15,166)	-	5,111
1388922	Mineral Springs Police	0.024%	7,119	14,980	(18,838)	(10,355)	-	(7,094)
1398622	Monette Police	0.042%	13,228	36,939	(30,509)	(17,993)	-	1,665
1408733	Monticello Fire	0.104%	32,113	65,081	(82,022)	(44,619)	-	(29,447)
1418422	Montrose Police	0.000%	(23)	109	(205)	(107)	-	(226)
1421432	Morning Star Fpa	0.007%	3,932	4,524	(6,023)	(3,220)	-	(787)
1427332	Morrilton	0.010%	3,421	6,528	(7,820)	(4,276)	-	(2,147)
1438933	Mountain Home Fire	0.364%	170,977	241,321	(288,045)	(156,613)	-	(32,360)
1438922	Mountain Home Police	0.426%	303,491	329,131	(331,237)	(183,419)	-	117,966
1447822	Mountain Pine Police	0.019%	(9,378)	3,674	(15,877)	(8,145)	-	(29,726)
1452422	Mountain View Police	0.081%	30,072	61,138	(62,348)	(34,998)	-	(6,136)
1436222	Mountainburg Police	0.008%	2,777	4,018	(6,539)	(3,434)	-	(3,178)
1457522	Mulberry Police	0.029%	22,061	29,418	(21,465)	(12,705)	-	17,309
1467222	Murfreesboro Police	0.031%	9,440	13,236	(25,764)	(13,216)	-	(16,304)
1487733	Nashville Fire	0.021%	33,534	24,928	(14,882)	(8,861)	-	34,719
1506733	Newport Fire	0.204%	83,938	122,266	(164,667)	(87,915)	-	(46,378)
1506722	Newport Police	0.200%	115,679	136,932	(158,183)	(86,001)	-	8,427
1509133	Nob Hill Fire	0.015%	7,460	13,136	(11,008)	(6,389)	-	3,199
1536933	North Little Rock Fire	2.456%	705,080	1,510,126	(1,955,458)	(1,057,974)	-	(798,226)
1536923	North Little Rock Police	3.028%	2,224,874	2,522,707	(2,317,055)	(1,304,497)	-	1,126,029
1524532	Northeast Lakeside Association Fire	0.010%	6,756	6,619	(8,181)	(4,359)	-	835
1547433	Oak Grove Fire Protection Dist. #25	0.010%	(17,692)	(20,102)	(12,866)	(4,099)	-	(54,759)
1555522	Ola Police	0.030%	24,837	23,503	(23,151)	(12,734)	-	12,455
1566022	Oppelo Police	0.000%	(15,144)	(7,902)	(1,119)	-	-	(24,165)
1576833	Osceola Fire	0.196%	79,316	129,666	(154,756)	(84,458)	-	(30,232)
1576822	Osceola Police	0.282%	117,736	188,824	(223,742)	(121,579)	-	(38,761)
1585732	Ozark Fire	0.013%	1,084	8,484	(10,359)	(5,684)	-	(6,475)
1585722	Ozark Police	0.093%	51,509	81,670	(69,472)	(40,213)	-	23,494
1599722	Pangburn Police	0.021%	28,703	28,802	(13,696)	(8,901)	-	34,908
1616033	Paragould Fire	0.509%	392,126	529,504	(364,163)	(219,033)	-	338,434
1616022	Paragould Police	0.601%	352,996	533,463	(445,995)	(258,951)	-	181,513
1623322	Patterson Police	0.007%	1,331	3,774	(6,032)	(3,193)	-	(4,120)
1627632	Pea Ridge	0.175%	233,619	194,941	(122,773)	(75,514)	-	230,273
1627622	Pea Ridge Police	0.239%	243,977	232,803	(178,467)	(102,924)	-	195,389
1628422	Perla Police	0.002%	(181)	808	(1,512)	(794)	-	(1,679)
1631422	Perryville Police	0.050%	14,668	24,475	(41,144)	(21,441)	-	(23,442)
1646233	Pine Bluff Fire	1.229%	480,773	1,005,883	(922,236)	(529,424)	-	34,996
1646223	Pine Bluff Police	1.032%	100,359	652,578	(804,446)	(444,698)	-	(496,207)
1657822	Plainview Police	0.002%	(221)	1,000	(1,873)	(983)	-	(2,077)
1643822	Pleasant Plains Police	0.017%	53,179	27,603	(12,225)	(7,423)	-	61,134
1665933	Pocahontas Fire	0.060%	9,473	30,591	(48,816)	(25,805)	-	(34,557)
1665922	Pocahontas Police	0.163%	60,608	109,212	(128,581)	(70,236)	-	(28,997)
1671322	Portland Police	0.012%	14,283	17,765	(7,921)	(5,334)	-	18,793
1668322	Pottsville Police	0.056%	6,128	27,551	(45,926)	(24,314)	-	(36,561)
1675632	Prairie Grove Fire	0.083%	96,282	87,021	(60,657)	(35,805)	-	86,841
1675622	Prairie Grove Police	0.212%	116,901	115,409	(174,514)	(91,223)	-	(33,427)
1685333	Pulaski Co Fire	0.574%	646,413	564,708	(430,399)	(247,368)	-	533,354
1695022	Ravenden Police	0.008%	1,686	4,011	(6,390)	(3,369)	-	(4,062)

Paid Service

Schedule of Deferred Resources by Employer by Year

as of December 31, 2024

			Schedule of Deferred Inflows and Outflows					
Employer ID	Employer	Employer Allocation Percentage	2025	2026	2027	2028	Thereafter	Total
1704322	Rector Police	0.046%	\$ 17,803	\$ 19,361	\$ (38,216)	\$ (19,670)	\$ -	\$ (20,722)
1713222	Redfield Police	0.058%	5,426	28,697	(47,480)	(25,102)	-	(38,459)
1714022	Rison Police	0.031%	(2,996)	13,466	(25,209)	(13,239)	-	(27,978)
1720522	Rockport Police	0.043%	27,469	11,332	(39,320)	(18,681)	-	(19,200)
1724833	Rogers Fire	2.016%	828,174	1,318,334	(1,598,393)	(868,517)	-	(320,402)
1724822	Rogers Police	1.894%	1,624,093	1,825,312	(1,406,173)	(815,941)	-	1,227,291
1733733	Russellville Fire	0.702%	253,129	458,691	(555,474)	(302,241)	-	(145,895)
1733722	Russellville Police	0.723%	392,916	555,159	(555,514)	(311,212)	-	81,349
1753122	Salem Police	0.040%	13,675	27,116	(31,591)	(17,315)	-	(8,115)
1749332	Sau Tech - Arkansas Fire Training Academy	0.020%	50,205	41,924	(11,018)	(8,719)	-	72,392
1763933	Searcy Fire	0.596%	346,414	521,436	(445,064)	(256,553)	-	166,233
1763922	Searcy Police	0.632%	459,719	599,254	(465,730)	(272,104)	-	321,139
1765522	Shannon Hills Police	0.051%	46,358	40,612	(40,404)	(22,151)	-	24,415
1778722	Sherwood Police	0.972%	396,192	701,824	(755,012)	(418,860)	-	(75,856)
1783333	Siloam Springs Fire	0.801%	768,746	752,792	(603,065)	(344,836)	-	573,637
1783322	Siloam Springs Police	0.642%	516,973	503,960	(501,059)	(276,736)	-	243,138
1793022	Smackover Police	0.082%	20,732	44,065	(66,636)	(35,308)	-	(37,147)
1798126	Sparkman Police	0.001%	(15,361)	(2,186)	(894)	(524)	-	(18,965)
1803133	Springdale Fire	2.434%	1,171,345	1,732,070	(1,896,776)	(1,048,432)	-	(41,793)
1803122	Springdale Police	2.392%	1,578,290	1,522,165	(1,944,254)	(1,030,330)	-	125,871
1813922	Stamps Police	0.020%	4,514	7,105	(16,812)	(8,463)	-	(13,656)
1824422	Star City Police	0.061%	52,043	56,981	(45,161)	(26,119)	-	37,744
1828722	Stephens Police	0.000%	(4,485)	(411)	-	-	-	(4,896)
1843022	Strong Police	0.005%	4,436	8,223	(3,205)	(2,319)	-	7,135
1854633	Stuttgart Fire	0.204%	131,679	168,164	(155,847)	(87,985)	-	56,011
1854622	Stuttgart Police	0.230%	(21,822)	71	(212,018)	(99,135)	-	(332,904)
1873222	Sulphur Police	0.031%	24,352	37,651	(20,898)	(13,371)	-	27,734
1879122	Swifton Police	0.007%	(2,100)	2,866	(5,407)	(2,870)	-	(7,511)
1892933	Texarkana Fire	0.767%	85,355	364,549	(629,380)	(330,281)	-	(509,757)
1892923	Texarkana Police	0.868%	(55,855)	367,698	(714,708)	(373,909)	-	(776,774)
1908932	Tontitown Fire	0.083%	171,369	121,657	(55,973)	(35,624)	-	201,429
1908922	Tontitown Police	0.235%	309,457	258,413	(170,900)	(101,134)	-	295,836
885032	Town Of Highfill Fire	0.005%	351	2,972	(4,003)	(2,176)	-	(2,856)
1922433	Trumann Fire	0.063%	31,712	53,487	(47,748)	(27,301)	-	10,150
1922422	Trumann Police	0.207%	204,958	246,249	(143,736)	(89,127)	-	218,344
1931322	Tuckerman Police	0.019%	(49,639)	(12,108)	(18,133)	(8,343)	-	(88,223)
1937222	Tyronza Police	0.019%	38,263	24,316	(14,060)	(8,244)	-	40,275
1941033	Van Buren Fire	0.568%	104,542	297,078	(459,864)	(244,455)	-	(302,699)
1941022	Van Buren Police	0.533%	278,397	396,690	(413,699)	(229,507)	-	31,881
1952632	Vilonia Fire	0.017%	(3,805)	3,985	(14,879)	(7,410)	-	(22,109)
1952622	Vilonia Police	0.104%	38,515	83,422	(78,567)	(44,792)	-	(1,422)
1991722	Waldo Police	0.007%	11,164	11,325	(4,222)	(2,920)	-	15,347
2002822	Waldron Police	0.083%	20,028	67,310	(61,774)	(35,551)	-	(9,987)
2011733	Walnut Ridge Fire	0.091%	55,714	65,896	(70,688)	(39,065)	-	11,857
2011722	Walnut Ridge Police	0.079%	46,188	48,927	(63,680)	(33,944)	-	(2,509)
2016832	Ward Fire	0.012%	3,226	6,911	(9,606)	(5,153)	-	(4,622)
2016822	Ward Police	0.128%	86,381	97,449	(99,469)	(55,178)	-	29,183
2021433	Warren Fire	0.037%	16,195	20,073	(30,053)	(15,889)	-	(9,674)
2041922	Weiner Police	0.010%	3,767	11,486	(6,474)	(4,105)	-	4,674
2050832	West Fork Fire	0.021%	6,515	13,309	(16,995)	(9,205)	-	(6,376)
2050822	West Fork Police	0.062%	33,138	54,212	(46,257)	(26,769)	-	14,324
2060533	West Memphis Fire	0.770%	271,245	508,311	(606,845)	(331,726)	-	(159,015)
2060522	West Memphis Police	1.225%	1,198,369	1,277,172	(891,081)	(527,788)	-	1,056,672
2070222	Wheatley Police	0.007%	7,568	2,547	(6,525)	(3,075)	-	515

Paid Service

Schedule of Deferred Resources by Employer by Year as of December 31, 2024

Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows					
			2025	2026	2027	2028	Thereafter	Total
2081822	White Hall Police	0.156%	\$ (28,493)	\$ 40,814	\$ (133,493)	\$ (67,184)	\$ -	\$ (188,356)
2100822	Wilmot Police	0.006%	(11,598)	(7,437)	(6,489)	(2,445)	-	(27,969)
2109122	Wilson Police	0.011%	3,770	4,690	(9,755)	(4,918)	-	(6,213)
2119933	Wynne Fire	0.105%	73,657	107,591	(75,331)	(45,227)	-	60,690
2119922	Wynne Police	0.224%	170,866	142,400	(183,643)	(96,569)	-	33,054
TOTAL		100.000%	\$ 57,015,031	\$ 76,145,616	\$ (77,476,801)	\$ (43,074,215)	\$ -	\$ 12,609,631

Volunteer Service

Schedule of Deferred Resources by Employer by Year as of December 31, 2024

Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows					Total
			2025	2026	2027	2028	Thereafter	
2170034	101-Gamaliel Fpd #5	0.315%	\$ 11,571	\$ 12,237	\$ (12,147)	\$ (6,342)	\$ -	\$ 5,319
2163634	70 West Fire Protection District Fire	0.232%	(249)	3,169	(8,960)	(4,678)	-	(10,718)
15039	Alexander Volunteer Fire	0.095%	6,655	992	(3,677)	(1,920)	-	2,050
15029	Alexander Volunteer Police	0.120%	13,065	13,579	(4,632)	(2,418)	-	19,594
10634	Allison Sylamore Volunteer Fire	0.108%	11,170	9,913	(4,157)	(2,170)	-	14,756
11634	Alma Volunteer Fire	0.333%	(3,344)	4,187	(12,842)	(6,705)	-	(18,704)
19534	Alpena Volunteer Fire	0.166%	1,421	2,065	(6,414)	(3,349)	-	(6,277)
24834	Alzheimer Volunteer Fire	0.057%	684	1,333	(2,178)	(1,137)	-	(1,298)
24824	Alzheimer Volunteer Police	0.012%	1,997	1,588	(478)	(250)	-	2,857
20534	Altus Volunteer Fire	0.153%	7,179	4,869	(5,914)	(3,088)	-	3,046
30234	Amity Volunteer Fire	0.222%	1,548	4,749	(8,539)	(4,459)	-	(6,701)
30224	Amity Volunteer Police	0.012%	(137)	108	(478)	(250)	-	(757)
31034	Antioch Volunteer Fire	0.192%	5,165	6,691	(7,384)	(3,855)	-	617
34534	Appleton Rural Volunteer Fire	0.223%	(46)	634	(8,583)	(4,482)	-	(12,477)
36134	Arch Street Fpd #16	0.168%	(673)	(288)	(6,485)	(3,386)	-	(10,832)
41834	Arkadelphia Volunteer Fire	0.137%	(1,375)	1,273	(5,281)	(2,757)	-	(8,140)
50734	Arkansas City Volunteer Fire	0.107%	(9,307)	(5,818)	(4,108)	(2,145)	-	(21,378)
64734	Ash Flat Volunteer Fire	0.164%	(1,875)	3,387	(6,335)	(3,308)	-	(8,131)
64724	Ash Flat Volunteer Police	0.069%	451	1,416	(2,678)	(1,398)	-	(2,209)
60434	Ashdown Volunteer Fire	0.262%	(2,921)	5,451	(10,111)	(5,279)	-	(12,860)
60424	Ashdown Volunteer Police	0.070%	(868)	1,577	(2,696)	(1,408)	-	(3,395)
70134	Atkins Volunteer Fire	0.315%	(373)	1,870	(12,143)	(6,340)	-	(16,986)
70124	Atkins Volunteer Police	0.055%	440	1,198	(2,138)	(1,116)	-	(1,616)
80924	Augusta Police	0.013%	(22)	168	(496)	(259)	-	(609)
80934	Augusta Volunteer Fire	0.236%	10,933	9,245	(9,084)	(4,743)	-	6,351
82534	Austin Volunteer Fire	0.218%	(1,642)	4,128	(8,420)	(4,396)	-	(10,330)
82524	Austin Volunteer Police	0.084%	13,314	10,126	(3,245)	(1,694)	-	18,501
83334	Avoca Volunteer Fire	0.348%	13,105	14,929	(13,400)	(6,996)	-	7,638
90634	Bald Knob Volunteer Fire	0.247%	(4,815)	4,924	(9,513)	(4,967)	-	(14,371)
90624	Bald Knob Volunteer Police	0.000%	-	-	-	-	-	-
100734	Barling Volunteer Fire	0.153%	(6,912)	7,450	(5,892)	(3,076)	-	(8,430)
100724	Barling Volunteer Police	0.096%	655	2,003	(3,714)	(1,939)	-	(2,995)
107434	Barton-Lexa Fire Department, Inc.	0.525%	(8,340)	5,357	(20,221)	(10,558)	-	(33,762)
110434	Batesville Volunteer Fire	0.152%	(724)	3,145	(5,839)	(3,049)	-	(6,467)
110424	Batesville Volunteer Police	0.191%	(4,597)	(2,304)	(7,366)	(3,846)	-	(18,113)
112034	Bauxite Volunteer Fire	0.028%	(8,917)	592	(1,067)	(557)	-	(9,949)
112024	Bauxite Volunteer Police	0.000%	(5,164)	(1,469)	-	-	-	(6,633)
122834	Bay Village Volunteer Fire	0.041%	2,351	2,233	(1,594)	(832)	-	2,158
120134	Bay Volunteer Fire	0.138%	(16,238)	(8,607)	(5,312)	(2,774)	-	(32,931)
120124	Bay Volunteer Police	0.055%	2,346	2,373	(2,112)	(1,103)	-	1,504
405734	Bdr Fd#1	0.704%	11,897	21,898	(27,123)	(14,162)	-	(7,490)
130934	Bearden Volunteer Fire	0.154%	5,548	6,321	(5,932)	(3,097)	-	2,840
128734	Beaver Lake Volunteer Fire	0.114%	(30,668)	(12,557)	(4,378)	(2,286)	-	(49,889)
126034	Beaverfork Volunteer Fire	0.204%	2,323	4,023	(7,880)	(4,114)	-	(5,648)
134134	Bee Branch Volunteer Fire	0.138%	864	2,884	(5,312)	(2,774)	-	(4,338)
131734	Beebe Volunteer Fire	0.274%	(1,317)	2,623	(10,567)	(5,517)	-	(14,778)
140624	Bella Vista Police	0.015%	887	1,901	(567)	(296)	-	1,925
139234	Belleville Volunteer Fire	0.193%	6,716	6,811	(7,419)	(3,874)	-	2,234
150324	Benton Volunteer Police	0.000%	(76)	-	-	-	-	(76)
160034	Bentonville Volunteer Fire	0.261%	26,644	14,175	(10,053)	(5,249)	-	25,517
160024	Bentonville Volunteer Police	0.055%	3,458	1,153	(2,125)	(1,109)	-	1,377
162734	Bergman Volunteer Fire Association	0.111%	(4,760)	(3,515)	(4,294)	(2,242)	-	(14,811)
170834	Berryville Volunteer Fire	0.222%	835	3,359	(8,544)	(4,461)	-	(8,811)
170824	Berryville Volunteer Police	0.014%	42	288	(531)	(277)	-	(478)

Volunteer Service

Schedule of Deferred Resources by Employer by Year as of December 31, 2024

Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows					Total
			2025	2026	2027	2028	Thereafter	
168634	Bethel Heights Volunteer Fire	0.000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
168624	Bethel Heights Volunteer Police	0.000%	-	-	-	-	-	-
169434	Bethesda Area Volunteer Fire	0.233%	5,433	7,432	(8,982)	(4,690)	-	(807)
172434	Big Creek Volunteer Fire	0.124%	(3,883)	2,596	(4,781)	(2,496)	-	(8,564)
164334	Bigelow Volunteer Fire	0.041%	(3,476)	(617)	(1,567)	(818)	-	(6,478)
171634	Bigger-Reyno Volunteer Fire	0.207%	3,313	5,664	(7,964)	(4,158)	-	(3,145)
173234	Biscoe Volunteer Fire	0.123%	1,128	3,852	(4,741)	(2,475)	-	(2,236)
174034	Bismarck Fire Pro Association	0.096%	1,868	2,082	(3,718)	(1,942)	-	(1,710)
175924	Black Rock Volunteer Police	0.014%	1,524	288	(531)	(277)	-	1,004
179134	Blytheville Volunteer Fire	0.029%	4,129	2,292	(1,120)	(585)	-	4,716
185634	Bonanza Volunteer Fire	0.354%	12,067	14,062	(13,643)	(7,124)	-	5,362
189934	Bono Fid Volunteer Fire	0.247%	(425)	6,437	(9,526)	(4,974)	-	(8,488)
188024	Bono Volunteer Police	0.028%	304	681	(1,093)	(571)	-	(679)
190234	Booneville Volunteer Fire	0.220%	4,283	3,971	(8,460)	(4,417)	-	(4,623)
194534	Boston Mountain Volunteer Fire	0.305%	16,274	5,359	(11,762)	(6,141)	-	3,730
199634	Bradford Volunteer Fire	0.208%	2,638	7,264	(7,999)	(4,177)	-	(2,274)
199624	Bradford Volunteer Police	0.026%	538	1,915	(1,009)	(527)	-	917
201134	Bradley County Rural Volunteer Fire	0.097%	(930)	2,033	(3,723)	(1,944)	-	(4,564)
200334	Bradley Volunteer Fire	0.095%	(1,250)	1,815	(3,670)	(1,916)	-	(5,021)
200324	Bradley Volunteer Police	0.014%	2,112	1,681	(531)	(277)	-	2,985
209734	Brinkley Volunteer Fire	0.096%	(6,162)	(2,605)	(3,687)	(1,925)	-	(14,379)
209724	Brinkley Volunteer Police	0.028%	173	576	(1,062)	(555)	-	(868)
206234	Brookland Fire Protection District	0.219%	(9,850)	131	(8,446)	(4,410)	-	(22,575)
212724	Brookland Volunteer Police	0.041%	(1,310)	870	(1,580)	(825)	-	(2,845)
217834	Bruno Fire Protection District	0.124%	738	2,596	(4,781)	(2,496)	-	(3,943)
219424	Bryant Volunteer Police	0.150%	(3,438)	60	(5,799)	(3,028)	-	(12,205)
222434	Buena Vista Volunteer Fire	0.152%	11,039	72	(5,843)	(3,051)	-	2,217
224034	Buford Volunteer Fire	0.148%	3,617	4,239	(5,710)	(2,982)	-	(836)
228334	Bull Shoals Volunteer Fire	0.207%	(6,844)	2,750	(7,981)	(4,167)	-	(16,242)
228324	Bull Shoals Volunteer Police	0.003%	(2,304)	(2,495)	(111)	(58)	-	(4,968)
235634	Burnt Ridge Volunteer Fire	0.151%	2,382	3,112	(5,826)	(3,042)	-	(3,374)
238034	Butterfield Volunteer Fire	0.404%	4,903	2,837	(15,556)	(8,122)	-	(15,938)
258534	Cabot Volunteer Fire	0.041%	4,092	3,701	(1,571)	(821)	-	5,401
268234	Caddo Valley Volunteer Fire	0.234%	719	6,239	(9,000)	(4,699)	-	(6,741)
268224	Caddo Valley Volunteer Police	0.111%	(696)	2,551	(4,281)	(2,235)	-	(4,661)
270434	Cairo Volunteer Fire	0.096%	563	2,018	(3,718)	(1,942)	-	(3,079)
269034	Caldwell Volunteer Fire	0.238%	(1,218)	942	(9,172)	(4,789)	-	(14,237)
273934	Calico Rock Volunteer Fire	0.126%	4,937	1,065	(4,852)	(2,533)	-	(1,383)
276334	Calion Volunteer Fire	0.192%	775	3,809	(7,388)	(3,858)	-	(6,662)
276324	Calion Volunteer Police	0.001%	223	181	(53)	(28)	-	323
279834	Calvert Township Volunteer Fire	0.155%	7,958	8,026	(5,976)	(3,120)	-	6,888
277134	Camden Volunteer Fire	0.041%	223	866	(1,594)	(832)	-	(1,337)
285224	Cammack Village Volunteer Police	0.001%	(3,997)	(2,654)	(53)	(28)	-	(6,732)
284434	Camp Volunteer Fire	0.165%	5,222	6,349	(6,361)	(3,321)	-	1,889
286034	Cane Creek Volunteer Fire	0.163%	2,149	3,194	(6,282)	(3,280)	-	(4,219)
287934	Capps-Batavia Volunteer Fire	0.272%	(2,493)	3,697	(10,496)	(5,480)	-	(14,772)
288734	Caraway Volunteer Fire	0.249%	(7,944)	(3,435)	(9,597)	(5,011)	-	(25,987)
298434	Carlisle Volunteer Fire	0.217%	(4,513)	2,656	(8,344)	(4,357)	-	(14,558)
305034	Carthage Volunteer Fire	0.041%	(1,143)	865	(1,594)	(832)	-	(2,704)
308534	Cash Volunteer Fire	0.193%	6,434	5,484	(7,446)	(3,888)	-	584
309334	Cave City Volunteer Fire	0.302%	2,990	6,093	(11,620)	(6,067)	-	(8,604)
309324	Cave City Volunteer Police	0.083%	(3,742)	(1,205)	(3,187)	(1,664)	-	(9,798)
310734	Cave Springs Volunteer Fire	0.167%	(6,536)	512	(6,423)	(3,354)	-	(15,801)
310724	Cave Springs Volunteer Police	0.041%	3,801	2,346	(1,594)	(832)	-	3,721

Volunteer Service

Schedule of Deferred Resources by Employer by Year as of December 31, 2024

Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows					Total
			2025	2026	2027	2028	Thereafter	
312334	Cecil Rural Fire Department	0.207%	\$ 32,612	\$ 24,707	\$ (7,959)	\$ (4,156)	\$ -	\$ 45,204
316634	Center Grove Volunteer Fire	0.136%	1,597	5,283	(5,232)	(2,732)	-	(1,084)
315834	Center Volunteer Fire	0.083%	477	1,729	(3,187)	(1,664)	-	(2,645)
318234	Centerton Volunteer Fire	0.041%	(8,315)	(4,968)	(1,594)	(832)	-	(15,709)
318224	Centerton Volunteer Police	0.054%	(3,498)	(461)	(2,089)	(1,091)	-	(7,139)
319034	Central City Volunteer Fire	0.016%	(1,732)	(936)	(606)	(317)	-	(3,591)
319024	Central City Volunteer Police	0.000%	(2,102)	(1,392)	-	-	-	(3,494)
323934	Chambersville Volunteer Fire	0.041%	(1,962)	(640)	(1,594)	(832)	-	(5,028)
327134	Charleston Volunteer Fire	0.185%	(6,843)	1,624	(7,118)	(3,717)	-	(16,054)
330134	Charlotte Volunteer Fire	0.155%	2,662	2,015	(5,976)	(3,120)	-	(4,419)
333634	Cherokee Village Volunteer Fire	0.041%	259	865	(1,594)	(832)	-	(1,302)
333624	Cherokee Village Volunteer Police	0.085%	776	4,861	(3,289)	(1,717)	-	631
332834	Cherry Hill Volunteer Fire	0.259%	14,306	10,749	(9,987)	(5,214)	-	9,854
334434	Cherry Valley Volunteer Fire	0.068%	221	1,306	(2,616)	(1,366)	-	(2,455)
334424	Cherry Valley Volunteer Police	0.001%	(1,392)	57	(35)	(18)	-	(1,388)
336039	Chickalah Volunteer Fire	0.129%	10,920	2,691	(4,958)	(2,589)	-	6,064
338734	Chidester Volunteer Fire	0.183%	2,477	5,749	(7,070)	(3,691)	-	(2,535)
339534	Chimes Volunteer Fire	0.110%	(5,518)	2,215	(4,223)	(2,205)	-	(9,731)
341734	Choctaw Volunteer Fire	0.209%	(3,909)	1,840	(8,052)	(4,204)	-	(14,325)
344134	Cincinnati Volunteer Fire	0.110%	(6,214)	699	(4,250)	(2,219)	-	(11,984)
348434	Clarendon Volunteer Fire	0.180%	516	5,112	(6,950)	(3,629)	-	(4,951)
348424	Clarendon Volunteer Police	0.026%	2,112	1,819	(1,018)	(532)	-	2,381
357334	Clarksville Volunteer Fire	0.320%	1,632	8,349	(12,328)	(6,437)	-	(8,784)
357324	Clarksville Volunteer Police	0.014%	134	314	(531)	(277)	-	(360)
368934	Clinton Volunteer Fire	0.250%	(2,106)	3,941	(9,641)	(5,034)	-	(12,840)
368924	Clinton Volunteer Police	0.027%	3,417	977	(1,031)	(539)	-	2,824
375134	Coal Hill Volunteer Fire	0.112%	(2,770)	981	(4,303)	(2,247)	-	(8,339)
375124	Coal Hill Volunteer Police	0.014%	86	288	(531)	(277)	-	(434)
371934	Collegeville Volunteer Fire	0.327%	2,178	4,977	(12,599)	(6,578)	-	(12,022)
374334	Colt Volunteer Fire	0.192%	1,533	5,175	(7,388)	(3,858)	-	(4,538)
380834	Compton Volunteer Fire Assoc	0.084%	3,332	4,760	(3,223)	(1,683)	-	3,186
383234	Conway County Volunteer Fire	2.199%	30,514	68,178	(84,743)	(44,257)	-	(30,308)
379434	Cooterneck Volunteer Fire	0.096%	(915)	2,018	(3,718)	(1,942)	-	(4,557)
386734	Cord Volunteer Fire	0.110%	(2,563)	(1,962)	(4,241)	(2,214)	-	(10,980)
387534	Corning Volunteer Fire	0.206%	4,034	4,198	(7,942)	(4,147)	-	(3,857)
397234	Cotter Volunteer Fire	0.163%	(1,339)	1,807	(6,268)	(3,273)	-	(9,073)
397224	Cotter Volunteer Police	0.002%	392	316	(93)	(49)	-	566
398034	Cotter/Gassville Rural Volunteer Fire	0.181%	10,371	11,141	(6,977)	(3,643)	-	10,892
406534	Cotton Plant Volunteer Fire	0.028%	(2,026)	(1,081)	(1,062)	(555)	-	(4,724)
407334	Cottonwood Rural Fire Assoc	0.210%	7,099	3,307	(8,074)	(4,216)	-	(1,884)
408134	County Line Volunteer Fire Assoc	0.100%	(4,559)	(357)	(3,865)	(2,018)	-	(10,799)
411134	Cove Rural Volunteer Fire	0.139%	4,959	8,862	(5,348)	(2,792)	-	5,681
417034	Crawfordsville Volunteer Fire	0.137%	(820)	2,743	(5,286)	(2,760)	-	(6,123)
427834	Crossett Volunteer Fire	0.014%	84	288	(531)	(277)	-	(436)
427824	Crossett Volunteer Police	0.014%	86	288	(531)	(277)	-	(434)
425134	Crow Mountain Fire Protection District	0.296%	(5,237)	6,944	(11,394)	(5,949)	-	(15,636)
428634	Crystal Fire Protection District	0.276%	8,704	7,660	(10,642)	(5,556)	-	166
430834	Curtis Rural Volunteer Fire	0.096%	5,624	488	(3,718)	(1,942)	-	452
433234	Dalton Volunteer Fire	0.201%	2,551	5,121	(7,756)	(4,049)	-	(4,133)
434034	Damascus Volunteer Fire	0.099%	1,519	3,782	(3,798)	(1,983)	-	(480)
446434	Danville Volunteer Fire	0.251%	(3,086)	4,089	(9,655)	(5,041)	-	(13,693)
455334	Dardanelle Volunteer Fire	0.274%	11,004	10,481	(10,544)	(5,506)	-	5,435
455324	Dardanelle Volunteer Police	0.045%	3,037	2,710	(1,753)	(915)	-	3,079
476634	De Queen Volunteer Fire	0.180%	(5,503)	2,453	(6,946)	(3,627)	-	(13,623)

Volunteer Service

Schedule of Deferred Resources by Employer by Year as of December 31, 2024

			Schedule of Deferred Inflows and Outflows					
Employer ID	Employer	Employer Allocation						Total
		Percentage	2025	2026	2027	2028	Thereafter	
463434	Deann Volunteer Fire	0.109%	\$ 3,426	\$ 2,201	\$ (4,219)	\$ (2,203)	\$ -	\$ (795)
466934	Decatur Volunteer Fire	0.141%	(2,735)	1,746	(5,432)	(2,836)	-	(9,257)
466924	Decatur Volunteer Police	0.068%	(4,927)	(234)	(2,621)	(1,368)	-	(9,150)
468534	Deer Volunteer Fire	0.124%	(663)	2,641	(4,794)	(2,503)	-	(5,319)
471534	Delaware Volunteer Fire	0.232%	(2,629)	2,480	(8,951)	(4,674)	-	(13,774)
481234	Dermott Volunteer Fire	0.220%	1,261	4,584	(8,490)	(4,433)	-	(7,078)
481224	Dermott Volunteer Police	0.000%	(5)	(13)	-	-	-	(18)
485534	Des Arc Volunteer Fire	0.247%	2,761	7,942	(9,526)	(4,974)	-	(3,797)
485524	Des Arc Volunteer Police	0.083%	592	1,791	(3,205)	(1,673)	-	(2,495)
487134	Desha Volunteer Fire	0.289%	6,111	8,876	(11,155)	(5,825)	-	(1,993)
486334	Devals Bluff Volunteer Fire	0.207%	2,788	2,920	(7,968)	(4,160)	-	(6,420)
496034	Dewitt Volunteer Fire	0.275%	(1,857)	4,242	(10,589)	(5,529)	-	(13,733)
501034	Diaz Volunteer Fire	0.109%	(9,547)	(3,755)	(4,201)	(2,193)	-	(19,696)
501024	Diaz Volunteer Police	0.015%	(1,844)	(955)	(571)	(298)	-	(3,668)
502924	Dierks Volunteer Police	0.028%	(1,937)	(841)	(1,062)	(555)	-	(4,395)
503734	District 7 Crawford Co. Volunteer	0.178%	4,802	2,211	(6,870)	(3,587)	-	(3,444)
504534	Dodd Mountain Volunteer Fire	0.152%	9,483	9,094	(5,843)	(3,051)	-	9,683
516934	Dover Volunteer Fire	0.210%	8,564	10,305	(8,097)	(4,227)	-	6,545
516924	Dover Volunteer Police	0.001%	(1,894)	(1,214)	(49)	(25)	-	(3,182)
505334	Dumas Volunteer Fire	0.233%	(4,443)	1,726	(8,986)	(4,692)	-	(16,395)
526634	Dyess Volunteer Fire	0.110%	1,372	876	(4,250)	(2,219)	-	(4,221)
535534	Earle Volunteer Fire	0.224%	(4,554)	5,005	(8,614)	(4,498)	-	(12,661)
535524	Earle Volunteer Police	0.028%	4,380	3,373	(1,062)	(555)	-	6,136
536334	East Camden Volunteer Fire	0.201%	7,282	5,834	(7,742)	(4,043)	-	1,331
536324	East Camden Volunteer Police	0.013%	1,992	1,505	(487)	(254)	-	2,756
537134	East End Fire Protection District	0.235%	(33,116)	(2,491)	(9,048)	(4,724)	-	(49,379)
539834	East Pulaski County Volunteer Fire	0.124%	91	1,166	(4,763)	(2,487)	-	(5,993)
540134	Elaine Volunteer Fire	0.248%	3,724	6,586	(9,571)	(4,997)	-	(4,258)
556834	Elkins Volunteer Fire	0.263%	(4,676)	1,423	(10,128)	(5,288)	-	(18,669)
556824	Elkins Volunteer Police	0.083%	6,815	5,881	(3,187)	(1,664)	-	7,845
561424	Elm Springs Volunteer Police	0.112%	(4,011)	1,184	(4,325)	(2,258)	-	(9,410)
562034	Emerson Volunteer Fire	0.037%	5,958	4,819	(1,417)	(740)	-	8,620
563034	Emmet Volunteer Fire	0.124%	3,569	2,534	(4,763)	(2,487)	-	(1,147)
564934	Emp Rural Fire Association	0.273%	3,314	6,614	(10,505)	(5,485)	-	(6,062)
565734	England Volunteer Fire	0.197%	(8,162)	(1,161)	(7,583)	(3,959)	-	(20,865)
573834	Etowah Volunteer Fire	0.165%	5,608	7,420	(6,375)	(3,328)	-	3,325
576234	Eudora Volunteer Fire	0.194%	(3,481)	2,825	(7,490)	(3,911)	-	(12,057)
585134	Eureka Springs Volunteer Fire	0.195%	(5,753)	(1,802)	(7,499)	(3,915)	-	(18,969)
585124	Eureka Springs Volunteer Police	0.098%	(2,103)	2,236	(3,767)	(1,967)	-	(5,601)
581934	Evansville Volunteer Fire	0.092%	(3,014)	1,539	(3,559)	(1,858)	-	(6,892)
587824	Evening Shade Police	0.041%	371	866	(1,594)	(832)	-	(1,189)
587834	Evening Shade Volunteer Fire	0.165%	1,455	7,931	(6,361)	(3,321)	-	(296)
592434	Faircrest Volunteer Fire	0.289%	2,235	7,397	(11,133)	(5,813)	-	(7,314)
595934	Fairfield Bay Volunteer Fire	0.394%	(11,155)	(15,216)	(15,170)	(7,921)	-	(49,462)
598334	Fairview Fire Protection District Volunteer Fire	0.122%	(1,747)	819	(4,701)	(2,455)	-	(8,084)
599134	Fairview Rural Fire District	0.068%	(6,307)	(3,037)	(2,634)	(1,375)	-	(13,353)
604134	Farmington Volunteer Fire	0.247%	(5,644)	6,394	(9,517)	(4,969)	-	(13,736)
604124	Farmington Volunteer Police	0.055%	(1,840)	(216)	(2,120)	(1,107)	-	(5,283)
620334	Fifty Six Volunteer Fire	0.080%	147	1,429	(3,099)	(1,618)	-	(3,141)
626234	Fire District #6 Crawford Co	0.083%	3,434	1,729	(3,187)	(1,664)	-	312
625434	Fisher Volunteer Fire	0.176%	561	3,297	(6,773)	(3,536)	-	(6,451)
630034	Flippin Volunteer Fire	0.131%	(2,502)	673	(5,042)	(2,633)	-	(9,504)
630024	Flippin Volunteer Police	0.014%	5	290	(531)	(277)	-	(513)
632734	Floral Volunteer Fire	0.109%	1,194	3,522	(4,205)	(2,196)	-	(1,685)

Volunteer Service

Schedule of Deferred Resources by Employer by Year as of December 31, 2024

Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows					Total
			2025	2026	2027	2028	Thereafter	
634334	Fordyce Volunteer Fire	0.191%	\$ 5,782	\$ 7,917	\$ (7,379)	\$ (3,853)	\$ -	\$ 2,467
635134	Foreman Volunteer Fire	0.218%	7,290	8,395	(8,402)	(4,387)	-	2,896
644034	Forrest City Volunteer Fire	0.041%	(8,421)	(2,026)	(1,585)	(827)	-	(12,859)
644024	Forrest City Volunteer Police	0.055%	(1,199)	1,153	(2,125)	(1,109)	-	(3,280)
654824	Fort Smith Volunteer Police	0.055%	(6,678)	(1,707)	(2,125)	(1,109)	-	(11,619)
658034	Fountain Lake Volunteer Fire	0.124%	(14,797)	(11,226)	(4,776)	(2,494)	-	(33,293)
662934	Fox Volunteer Fire	0.234%	10,976	13,626	(9,017)	(4,708)	-	10,877
664534	Frenchport Volunteer Fire	0.248%	(4,396)	2,261	(9,548)	(4,986)	-	(16,669)
680734	Gallatin Volunteer Fire	0.206%	(2,870)	1,374	(7,942)	(4,147)	-	(13,585)
683134	Garland Volunteer Fire	0.083%	517	1,729	(3,187)	(1,664)	-	(2,605)
689034	Garnett Volunteer Fire	0.235%	4,305	7,891	(9,057)	(4,729)	-	(1,590)
693934	Gassville Volunteer Fire	0.247%	10,589	12,561	(9,526)	(4,974)	-	8,650
693924	Gassville Volunteer Police	0.041%	188	865	(1,594)	(832)	-	(1,373)
704834	Gentry Volunteer Fire	0.180%	(15,242)	(6,436)	(6,932)	(3,620)	-	(32,230)
704824	Gentry Volunteer Police	0.071%	1,296	3,176	(2,727)	(1,424)	-	321
713734	Gillett Volunteer Fire	0.138%	3,792	2,853	(5,303)	(2,769)	-	(1,427)
718834	Gillham Volunteer Fire	0.095%	(1,123)	(1,054)	(3,656)	(1,909)	-	(7,742)
724234	Glenwood Volunteer Fire	0.256%	7,756	7,530	(9,863)	(5,150)	-	273
724224	Glenwood Volunteer Police	0.029%	(9,511)	(4,760)	(1,116)	(582)	-	(15,969)
727734	Goshen Fire Dist Assoc	0.196%	2,430	2,902	(7,561)	(3,948)	-	(6,177)
726924	Goshen Volunteer Police	0.000%	-	-	-	-	-	-
733134	Gosnell Volunteer Fire	0.233%	(2,931)	1,976	(8,982)	(4,690)	-	(14,627)
733124	Gosnell Volunteer Police	0.028%	2,414	2,092	(1,080)	(564)	-	2,862
736634	Gould Volunteer Fire	0.124%	(3,562)	(341)	(4,781)	(2,496)	-	(11,180)
735834	Grady Volunteer Fire	0.193%	1,207	4,036	(7,437)	(3,883)	-	(6,077)
739034	Gravel Ridge Fire Protection Dist.	0.218%	5,466	4,268	(8,398)	(4,385)	-	(3,049)
737434	Gravette Volunteer Fire	0.422%	10,141	12,784	(16,277)	(8,499)	-	(1,851)
737424	Gravette Volunteer Police	0.027%	(2,007)	(907)	(1,031)	(539)	-	(4,484)
741234	Grayson Fire Assoc	0.055%	344	1,153	(2,125)	(1,109)	-	(1,737)
743934	Green Forest Volunteer Fire	0.263%	(402)	3,976	(10,146)	(5,298)	-	(11,870)
743924	Green Forest Volunteer Police	0.013%	705	1,711	(518)	(270)	-	1,628
744734	Greenbrier Volunteer Fire	0.304%	(10,150)	1,428	(11,700)	(6,109)	-	(26,531)
746324	Greenland Volunteer Police	0.058%	5,949	3,025	(2,240)	(1,170)	-	5,564
749834	Greenwood Rural Volunteer Fire	0.152%	(2,009)	3,172	(5,843)	(3,051)	-	(7,731)
747139	Greenwood Volunteer Fire	0.501%	(1,425)	3,856	(19,296)	(10,075)	-	(26,940)
747129	Greenwood Volunteer Police	0.055%	8,717	6,624	(2,125)	(1,109)	-	12,107
754434	Greers Ferry Volunteer Fire	0.264%	(5,144)	(186)	(10,173)	(5,311)	-	(20,814)
763334	Grover Township Volunteer Fire	0.179%	1,543	5,181	(6,910)	(3,608)	-	(3,794)
773034	Grubbs Volunteer Fire	0.224%	2,554	3,501	(8,619)	(4,500)	-	(7,064)
770634	Gum Springs Volunteer Fire	0.152%	801	3,171	(5,843)	(3,051)	-	(4,922)
774934	Gurdon Volunteer Fire	0.262%	11,693	8,192	(10,080)	(5,263)	-	4,542
775734	Guy Community Volunteer Fire	0.156%	6,219	7,232	(6,003)	(3,134)	-	4,314
776534	Hackett Volunteer Fire	0.248%	2,495	8,029	(9,544)	(4,983)	-	(4,003)
776524	Hackett Volunteer Police	0.014%	(3,436)	(1,230)	(531)	(277)	-	(5,474)
784634	Hagarville Rfd #3	0.191%	2,932	5,156	(7,353)	(3,839)	-	(3,104)
788934	Halley Volunteer Fire	0.098%	827	2,199	(3,772)	(1,969)	-	(2,715)
793534	Hamburg Volunteer Fire	0.306%	(1,477)	5,178	(11,775)	(6,148)	-	(14,222)
804434	Hampton Volunteer Fire	0.202%	64	2,235	(7,800)	(4,073)	-	(9,574)
804424	Hampton Volunteer Police	0.000%	-	-	-	-	-	-
807934	Hand Cove Fire Prot District	0.275%	(64)	5,632	(10,584)	(5,526)	-	(10,542)
812534	Hardin Volunteer Fire	0.181%	7,852	5,164	(6,972)	(3,640)	-	2,404
813334	Hardy Volunteer Fire	0.233%	239	7,537	(8,991)	(4,694)	-	(5,909)
813324	Hardy Volunteer Police	0.041%	3,151	865	(1,594)	(832)	-	1,590
814134	Harmon Volunteer Fire	0.209%	3,311	1,769	(8,061)	(4,209)	-	(7,190)

Volunteer Service

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Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows					Total
			2025	2026	2027	2028	Thereafter	
816834	Harrell Volunteer Fire	0.220%	\$ (6,607)	\$ 180	\$ (8,468)	\$ (4,422)	\$ -	\$ (19,317)
823034	Harrisburg Volunteer Fire	0.275%	2,246	6,964	(10,593)	(5,531)	-	(6,914)
823024	Harrisburg Volunteer Police	0.004%	670	541	(159)	(83)	-	969
834634	Harrison Volunteer Fire	0.015%	(3,294)	(960)	(589)	(307)	-	(5,150)
834624	Harrison Volunteer Police	0.099%	3,111	3,772	(3,825)	(1,997)	-	1,061
843534	Hartford Volunteer Fire	0.202%	2,998	2,143	(7,795)	(4,070)	-	(6,724)
847834	Haskell Volunteer Fire	0.167%	(3,299)	3,663	(6,423)	(3,354)	-	(9,413)
847824	Haskell Volunteer Police	0.039%	(109)	648	(1,496)	(781)	-	(1,738)
849434	Hatfield Volunteer Fire	0.206%	1,145	4,205	(7,933)	(4,142)	-	(6,725)
853234	Hazen Volunteer Fire	0.234%	(248)	4,645	(9,000)	(4,699)	-	(9,302)
862134	Heber Springs Volunteer Fire	0.287%	(1,057)	7,094	(11,062)	(5,776)	-	(10,801)
862124	Heber Springs Volunteer Police	0.000%	-	-	-	-	-	-
865624	Hector Volunteer Police	0.028%	212	577	(1,062)	(555)	-	(828)
864834	Helena-West Helena Volunteer Fire	0.166%	807	6,222	(6,379)	(3,331)	-	(2,681)
864824	Helena-West Helena Volunteer Police	0.030%	2,505	2,278	(1,142)	(596)	-	3,045
875334	Hensley Volunteer Fire	0.028%	(9,736)	(4,752)	(1,062)	(555)	-	(16,105)
866434	Hermitage Volunteer Fire	0.099%	1,048	2,409	(3,834)	(2,002)	-	(2,379)
866424	Hermitage Volunteer Police	0.028%	(1,372)	576	(1,062)	(555)	-	(2,413)
882634	Hickory Creek Volunteer Fire	0.082%	387	1,594	(3,147)	(1,643)	-	(2,809)
883434	Hickory Ridge Volunteer Fire	0.207%	(612)	2,832	(7,968)	(4,160)	-	(9,908)
884239	Higginson Volunteer Fire	0.258%	1,927	4,082	(9,935)	(5,187)	-	(9,113)
884229	Higginson Volunteer Police	0.018%	(5,399)	(3,007)	(708)	(370)	-	(9,484)
885034	Highfill Volunteer Fire	0.317%	4,324	9,413	(12,213)	(6,377)	-	(4,853)
885024	Highfill Volunteer Police	0.083%	(819)	1,819	(3,214)	(1,678)	-	(3,892)
890734	Highland Volunteer Fire	0.137%	674	2,763	(5,277)	(2,755)	-	(4,595)
890724	Highland Volunteer Police	0.083%	519	1,729	(3,187)	(1,664)	-	(2,603)
887734	Highway 15 South Volunteer Fire	0.207%	(4,048)	5,756	(7,968)	(4,160)	-	(10,420)
889334	Highway 286 East Volunteer Fire	0.234%	4,744	9,216	(9,031)	(4,715)	-	214
991134	Highway 70 West Fpa	0.000%	(802)	-	-	-	-	(802)
954734	Highway 94 East Volunteer Fire	0.110%	2,082	2,282	(4,250)	(2,219)	-	(2,105)
886934	Hilltop Fire District# 51	0.192%	(1,951)	3,962	(7,415)	(3,872)	-	(9,276)
888534	Hilltop Volunteer Fire	0.179%	(1,033)	2,319	(6,906)	(3,606)	-	(9,226)
900834	Holiday Island Volunteer Fire	0.300%	27,522	17,214	(11,572)	(6,042)	-	27,122
891534	Holland Volunteer Fire	0.191%	(1,767)	5,149	(7,366)	(3,846)	-	(7,830)
893134	Hollis Volunteer Fire	0.180%	384	5,244	(6,932)	(3,620)	-	(4,924)
892334	Holly Grove Volunteer Fire	0.127%	(1,528)	(112)	(4,878)	(2,547)	-	(9,065)
892324	Holly Grove Volunteer Police	0.014%	1,503	277	(531)	(277)	-	972
901634	Hon Volunteer Fire	0.124%	3,774	2,596	(4,781)	(2,496)	-	(907)
902434	Hope Volunteer Fire	0.042%	297	895	(1,602)	(837)	-	(1,247)
903234	Hopewell Fire District	0.054%	(389)	(3,213)	(2,076)	(1,084)	-	(6,762)
906734	Horatio Volunteer Fire	0.331%	10,069	11,159	(12,771)	(6,668)	-	1,789
908334	Horseshoe Lake Volunteer Fire	0.179%	1,123	3,748	(6,906)	(3,606)	-	(5,641)
921034	Hot Springs Village Volunteer Fire	0.135%	2,139	6,805	(5,193)	(2,711)	-	1,040
921024	Hot Springs Village Volunteer Police	0.014%	1,653	288	(531)	(277)	-	1,133
932634	Hoxie Volunteer Fire	0.293%	6,214	7,930	(11,275)	(5,887)	-	(3,018)
932624	Hoxie Volunteer Police	0.056%	2,568	2,625	(2,156)	(1,126)	-	1,911
941534	Hughes Volunteer Fire	0.220%	6,401	4,540	(8,482)	(4,429)	-	(1,970)
941524	Hughes Volunteer Police	0.014%	(6,962)	408	(540)	(282)	-	(7,376)
951234	Humphrey Volunteer Fire	0.179%	7,496	8,228	(6,906)	(3,606)	-	5,212
951224	Humphrey Volunteer Police	0.014%	1,586	353	(531)	(277)	-	1,131
971734	Huntington Volunteer Fire	0.154%	2,785	3,428	(5,919)	(3,090)	-	(2,796)
971724	Huntington Volunteer Police	0.014%	1,562	289	(531)	(277)	-	1,043
962834	Huntsville Volunteer Fire	0.314%	15,506	14,688	(12,094)	(6,315)	-	11,785
962824	Huntsville Volunteer Police	0.013%	(8,087)	(1,279)	(509)	(266)	-	(10,141)

Volunteer Service

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		Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows						Total
Employer ID	Employer		2025	2026	2027	2028	Thereafter		
981434	Huttig Volunteer Fire	0.181%	\$ 4,717	\$ 8,255	\$ (6,977)	\$ (3,643)	\$ -	\$ 2,352	
1001434	Imboden Volunteer Fire	0.205%	4,003	4,085	(7,897)	(4,123)	-	(3,932)	
1003034	Inspiration Point Rural Fire Protection District	0.150%	166	5,527	(5,777)	(3,016)	-	(3,100)	
1006534	Ione Community Fire	0.094%	2,304	3,061	(3,634)	(1,898)	-	(167)	
1031634	Jasper Volunteer Fire	0.138%	9,741	9,649	(5,303)	(2,769)	-	11,318	
1030834	Johnson County Rfd #1	0.263%	27,152	9,757	(10,120)	(5,284)	-	21,505	
1032434	Johnson County Rfd #2	0.192%	7,694	2,504	(7,410)	(3,869)	-	(1,081)	
1034034	Johnson County Rfd #4	0.165%	4,517	4,913	(6,370)	(3,326)	-	(266)	
1035934	Johnson County Rfd #5	0.046%	(7,182)	(2,838)	(1,766)	(922)	-	(12,708)	
1037534	Johnson County Rfd #7	0.108%	(3,848)	(819)	(4,179)	(2,182)	-	(11,028)	
1041334	Johnson County Rfd #8	0.302%	(699)	7,615	(11,651)	(6,083)	-	(10,818)	
1038334	Johnson Volunteer Fire	0.231%	(2,137)	4,416	(8,907)	(4,650)	-	(11,278)	
1040534	Joiner Volunteer Fire	0.192%	4,624	5,336	(7,406)	(3,867)	-	(1,313)	
1050224	Jonesboro Volunteer Police	0.034%	3,344	2,924	(1,306)	(682)	-	4,280	
1052934	Joplin Volunteer Fire	0.219%	1,193	4,462	(8,455)	(4,415)	-	(7,215)	
1058834	Judsonia Volunteer Fire	0.267%	182	4,589	(10,274)	(5,365)	-	(10,868)	
1058824	Judsonia Volunteer Police	0.081%	3,955	3,031	(3,134)	(1,636)	-	2,216	
1061834	Junction City Volunteer Fire	0.248%	18,471	16,617	(9,562)	(4,993)	-	20,533	
1061824	Junction City Volunteer Police	0.013%	1,531	175	(509)	(266)	-	931	
1070734	Keiser Volunteer Fire	0.234%	1,432	4,812	(9,004)	(4,701)	-	(7,461)	
1080434	Kensett Volunteer Fire	0.155%	7,781	7,777	(5,981)	(3,123)	-	6,454	
1080424	Kensett Volunteer Police	0.041%	6,491	5,282	(1,594)	(832)	-	9,347	
1081234	Keo Volunteer Fire	0.070%	(4,540)	78	(2,683)	(1,401)	-	(8,546)	
1085534	Knoxville Volunteer Fire	0.068%	893	2,718	(2,629)	(1,373)	-	(391)	
1087134	Krooked Kreek Volunteer Fire	0.290%	10,848	13,197	(11,191)	(5,843)	-	7,011	
1100234	Lake City Volunteer Fire	0.366%	8,209	8,631	(14,104)	(7,364)	-	(4,628)	
1104034	Lake Hamilton Fire Protection District	0.275%	(473)	4,453	(10,606)	(5,538)	-	(12,164)	
1106134	Lake Maumelle Area Rfd	0.275%	(11,766)	4,190	(10,611)	(5,540)	-	(23,727)	
1108834	Lake Norrell Area Fire Protection District	0.152%	2,375	3,172	(5,843)	(3,051)	-	(3,347)	
1120734	Lake Village Volunteer Fire	0.289%	1,814	6,054	(11,155)	(5,825)	-	(9,112)	
1120724	Lake Village Volunteer Police	0.014%	86	288	(531)	(277)	-	(434)	
1111824	Lakeview Volunteer Police	0.028%	124	551	(1,062)	(555)	-	(942)	
1122334	Lakeway Rural Volunteer Fire	0.123%	19,469	14,835	(4,741)	(2,475)	-	27,088	
1086334	Lamar Volunteer Fire	0.218%	11,749	13,121	(8,389)	(4,380)	-	12,101	
1126634	Landis Volunteer Fire	0.237%	(2,793)	806	(9,132)	(4,768)	-	(15,887)	
1130434	Lavaca Volunteer Fire	0.231%	7,970	7,219	(8,893)	(4,643)	-	1,653	
1130424	Lavaca Volunteer Police	0.055%	(986)	990	(2,125)	(1,109)	-	(3,230)	
1132034	Lawson-Urbana Volunteer Fire	0.152%	967	3,186	(5,848)	(3,053)	-	(4,748)	
1133934	Lazy Acres Volunteer Fire	0.082%	349	1,595	(3,147)	(1,643)	-	(2,846)	
1140134	Leachville Volunteer Fire	0.289%	1,767	5,879	(11,133)	(5,813)	-	(9,300)	
1140124	Leachville Volunteer Police	0.014%	(1,406)	289	(531)	(277)	-	(1,925)	
1143634	Lead Hill Volunteer Fire	0.179%	2,601	3,748	(6,906)	(3,606)	-	(4,163)	
1150934	Lepanto Volunteer Fire	0.263%	(5)	2,749	(10,124)	(5,286)	-	(12,666)	
1151734	Leslie Volunteer Fire	0.138%	(4,409)	1,564	(5,330)	(2,783)	-	(10,958)	
1152534	Lewisville Volunteer Fire	0.207%	(8,620)	2,743	(7,968)	(4,160)	-	(18,005)	
1153334	Liberty Volunteer Fire	0.083%	(12,487)	1,775	(3,201)	(1,671)	-	(15,584)	
1161434	Lincoln Volunteer Fire	0.276%	13,206	18,587	(10,651)	(5,561)	-	15,581	
1161424	Lincoln Volunteer Police	0.069%	(5,656)	1,427	(2,652)	(1,384)	-	(8,265)	
1164934	Linwood-Moscow Volunteer Fire	0.165%	(2,896)	4,915	(6,375)	(3,328)	-	(7,684)	
1157634	Little Flock Volunteer Fire	0.209%	9,510	6,099	(8,043)	(4,200)	-	3,366	
1157624	Little Flock Volunteer Police	0.028%	1,636	614	(1,062)	(555)	-	633	
1170334	Lockesburg Volunteer Fire	0.322%	2,529	3,226	(12,426)	(6,488)	-	(13,159)	
1175434	London Rural Volunteer Fire	0.237%	(6,159)	875	(9,119)	(4,761)	-	(19,164)	
1176234	Lone Rock Volunteer Fire	0.096%	(1,746)	(3,717)	(3,687)	(1,925)	-	(11,075)	

Volunteer Service

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Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows					Total
			2025	2026	2027	2028	Thereafter	
1180034	Lonoke Volunteer Fire	0.248%	\$ (5,901)	\$ 2,031	\$ (9,571)	\$ (4,997)	\$ -	\$ (18,438)
1185134	Louann Volunteer Fire	0.083%	(3,837)	(1,177)	(3,192)	(1,666)	-	(9,872)
1190834	Lowell Volunteer Fire	0.000%	(665)	(1,320)	(18)	(9)	-	(2,012)
1190824	Lowell Volunteer Police	0.042%	(3,199)	(468)	(1,607)	(839)	-	(6,113)
1193234	Lurton-Pelser Volunteer Fire	0.158%	25,579	20,690	(6,082)	(3,176)	-	37,011
1195934	Luxora Volunteer Fire	0.152%	948	3,171	(5,843)	(3,051)	-	(4,775)
1199134	Lynne Volunteer Fire	0.167%	1,304	3,701	(6,445)	(3,365)	-	(4,805)
1209234	Magazine Volunteer Fire	0.055%	1,883	1,153	(2,125)	(1,109)	-	(198)
1214934	Magnet Cove Volunteer Fire	0.153%	1,079	3,212	(5,896)	(3,079)	-	(4,684)
1218134	Magnolia Volunteer Fire	0.098%	(5,024)	(766)	(3,763)	(1,965)	-	(11,518)
1218124	Magnolia Volunteer Police	0.110%	(5,814)	(2,132)	(4,232)	(2,210)	-	(14,388)
1229734	Malvern Volunteer Fire	0.070%	4,227	3,138	(2,705)	(1,412)	-	3,248
1239434	Mammoth Spring Volunteer Fire	0.141%	(5,613)	1,716	(5,445)	(2,843)	-	(12,185)
1248334	Manila Volunteer Fire	0.360%	10,952	14,728	(13,869)	(7,241)	-	4,570
1258034	Mansfield Volunteer Fire	0.086%	(3,500)	2,137	(3,307)	(1,727)	-	(6,397)
1263734	Marble Volunteer Fire	0.055%	345	1,153	(2,125)	(1,109)	-	(1,736)
1268834	Marianna Volunteer Fire	0.263%	5,271	9,804	(10,137)	(5,293)	-	(355)
1278534	Marion Volunteer Fire	0.398%	(7,906)	(1,387)	(15,348)	(8,013)	-	(32,654)
1278524	Marion Volunteer Police	0.237%	(4,993)	(1,532)	(9,137)	(4,771)	-	(20,433)
1288234	Marked Tree Volunteer Fire	0.261%	(4,447)	9,357	(10,058)	(5,251)	-	(10,399)
1288224	Marked Tree Volunteer Police	0.000%	(70)	(190)	-	-	-	(260)
1297134	Marmaduke Volunteer Fire	0.168%	(7,187)	(1,946)	(6,485)	(3,386)	-	(19,004)
1297124	Marmaduke Volunteer Police	0.041%	(2,779)	805	(1,576)	(823)	-	(4,373)
1305634	Marshall Volunteer Fire	0.140%	(2,539)	1,730	(5,405)	(2,822)	-	(9,036)
1305624	Marshall Volunteer Police	0.017%	569	755	(668)	(349)	-	307
1308034	Marvell Volunteer Fire	0.248%	(4,174)	5,190	(9,562)	(4,993)	-	(13,539)
1308024	Marvell Volunteer Police	0.014%	(1,330)	288	(531)	(277)	-	(1,850)
1318834	Maumelle Volunteer Fire	0.069%	(6,150)	137	(2,678)	(1,398)	-	(10,089)
1324234	Mayflower Volunteer Fire	0.238%	4,853	2,596	(9,163)	(4,784)	-	(6,498)
1324224	Mayflower Volunteer Police	0.000%	(336)	-	-	-	-	(336)
1326934	Maynard Volunteer Fire	0.179%	3,750	3,672	(6,879)	(3,592)	-	(3,049)
1328534	Mccrory Volunteer Fire	0.292%	(2,126)	6,446	(11,270)	(5,885)	-	(12,835)
1328524	Mccrory Volunteer Police	0.000%	(1,441)	-	-	-	-	(1,441)
1338234	Mcgehee Volunteer Fire	0.165%	(8,529)	(769)	(6,370)	(3,326)	-	(18,994)
1347134	Mcneil Volunteer Fire	0.192%	1,075	3,777	(7,402)	(3,865)	-	(6,415)
1358734	Mcrae Volunteer Fire	0.138%	7,174	7,185	(5,312)	(2,774)	-	6,273
1358724	Mcrae Volunteer Police	0.000%	(9)	(25)	-	-	-	(34)
1368434	Melbourne Volunteer Fire	0.179%	2,901	4,785	(6,906)	(3,606)	-	(2,826)
1371434	Melrose Volunteer Fire	0.029%	(3,857)	(2,130)	(1,111)	(580)	-	(7,678)
1377334	Mena Volunteer Fire	0.289%	2,315	7,398	(11,133)	(5,813)	-	(7,233)
1384634	Midland Volunteer Fire	0.178%	8,727	4,911	(6,857)	(3,580)	-	3,201
1386234	Milo Volunteer Fire	0.207%	(1,850)	4,237	(7,968)	(4,160)	-	(9,741)
1388934	Mineral Springs Volunteer Fire	0.137%	(3,502)	(9)	(5,299)	(2,767)	-	(11,577)
1388924	Mineral Springs Volunteer Police	0.027%	(93)	501	(1,040)	(543)	-	(1,175)
1398634	Monette Volunteer Fire	0.330%	4,936	6,661	(12,718)	(6,640)	-	(7,761)
1398624	Monette Volunteer Police	0.005%	744	602	(177)	(92)	-	1,077
1408734	Monticello Volunteer Fire	0.100%	(2,411)	(1,881)	(3,856)	(2,013)	-	(10,161)
1418434	Montrose Volunteer Fire	0.041%	(6,184)	(3,475)	(1,594)	(832)	-	(12,085)
1421434	Morning Star Fpa	0.247%	(1,161)	2,138	(9,513)	(4,967)	-	(13,503)
1422234	Morning Star Volunteer Fire	0.110%	(685)	2,307	(4,250)	(2,219)	-	(4,847)
1425734	Moro Volunteer Fire	0.041%	(3,438)	(527)	(1,594)	(832)	-	(6,391)
1427334	Morrilton Volunteer Fire	0.336%	(2,859)	4,652	(12,931)	(6,751)	-	(17,889)
1428134	Morrison Volunteer Fire	0.143%	(2,608)	3,621	(5,529)	(2,887)	-	(7,403)
1430334	Morrow Volunteer Fire	0.153%	(4,131)	1,892	(5,888)	(3,074)	-	(11,201)

Volunteer Service

Schedule of Deferred Resources by Employer by Year as of December 31, 2024

Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows					Total
			2025	2026	2027	2028	Thereafter	
1433834	Mount Holly Volunteer Fire	0.233%	\$ 1,241	\$ 4,722	\$ (8,977)	\$ (4,687)	\$ -	\$ (7,701)
1448634	Mount Ida Volunteer Fire	0.263%	2,612	4,078	(10,124)	(5,286)	-	(8,720)
1438934	Mountain Home Volunteer Fire	0.167%	2,911	3,593	(6,454)	(3,370)	-	(3,320)
1438924	Mountain Home Volunteer Police	0.070%	(1,197)	1,549	(2,691)	(1,405)	-	(3,744)
1447824	Mountain Pine Volunteer Police	0.013%	(5,199)	(1,324)	(496)	(259)	-	(7,278)
1452434	Mountain View Volunteer Fire	0.329%	(3,882)	3,965	(12,691)	(6,627)	-	(19,235)
1452424	Mountain View Volunteer Police	0.027%	2,191	1,888	(1,031)	(539)	-	2,509
1436234	Mountainburg Volunteer Fire	0.293%	(22,749)	(7,584)	(11,275)	(5,887)	-	(47,495)
1436224	Mountainburg Volunteer Police	0.000%	(2,141)	(1,429)	-	-	-	(3,570)
1449434	Mt Judea Area Volunteer Fire	0.332%	2,216	7,070	(12,793)	(6,680)	-	(10,187)
1457524	Mulberry Police	0.000%	(4,103)	(2,733)	-	-	-	(6,836)
1457534	Mulberry Volunteer Fire	0.357%	9,284	7,418	(13,758)	(7,184)	-	(4,240)
1467234	Murfreesboro Volunteer Fire	0.179%	1,109	3,749	(6,906)	(3,606)	-	(5,654)
1487734	Nashville Volunteer Fire	0.275%	(4,624)	1,356	(10,611)	(5,540)	-	(19,419)
1490734	Natural Dam Volunteer Fire	0.055%	853	2,520	(2,125)	(1,109)	-	139
1493134	New Blaine Rural Volunteer Fire	0.195%	4,511	4,432	(7,512)	(3,922)	-	(2,491)
1497434	Newark Volunteer Fire	0.247%	(368)	550	(9,522)	(4,972)	-	(14,312)
1497424	Newark Volunteer Police	0.014%	2,219	1,769	(531)	(277)	-	3,180
1499034	Newcastle Rural Volunteer Fire	0.123%	13,587	2,444	(4,737)	(2,473)	-	8,821
1506734	Newport Volunteer Fire	0.095%	(4,331)	1,932	(3,674)	(1,918)	-	(7,991)
1506724	Newport Volunteer Police	0.015%	(575)	1,855	(571)	(298)	-	411
1508334	Nimrod/Aplin Volunteer Fire	0.138%	862	2,884	(5,312)	(2,774)	-	(4,340)
1509134	Nob Hill Volunteer Fire	0.246%	(10,955)	(2,769)	(9,495)	(4,958)	-	(28,177)
1516429	Norfolk Volunteer Police	0.037%	2,888	2,245	(1,417)	(740)	-	2,976
1515634	Norman Volunteer Fire	0.157%	1,769	3,833	(6,038)	(3,153)	-	(3,589)
1517234	Norphlet Volunteer Fire	0.222%	3,020	4,838	(8,566)	(4,472)	-	(5,180)
1517224	Norphlet Volunteer Police	0.014%	84	288	(531)	(277)	-	(436)
1525334	North Crossett Volunteer Fire	0.139%	(4,220)	1,669	(5,361)	(2,799)	-	(10,711)
1536924	North Little Rock Volunteer Police	0.000%	38	30	(9)	(5)	-	54
1540734	North Pulaski Fpd	0.249%	(8,556)	5,153	(9,610)	(5,018)	-	(18,031)
1522934	Northeast Benton Co.	0.551%	2,596	13,984	(21,217)	(11,078)	-	(15,715)
1528834	Northeast Greene County Fire District	0.165%	(5,786)	2,068	(6,375)	(3,328)	-	(13,421)
1524534	Northeast Lakeside Volunteer Fire	0.193%	9,428	5,474	(7,450)	(3,890)	-	3,562
1526134	Northeast Saline County Fire	0.163%	(2,098)	(978)	(6,286)	(3,282)	-	(12,644)
1531834	Northside Volunteer Fire	0.069%	(3,346)	(52)	(2,656)	(1,387)	-	(7,441)
1529634	Northside Volunteer Fire	0.151%	(7,435)	1,533	(5,808)	(3,032)	-	(14,742)
1547434	Oak Grove Fire Protection Dist. #25	0.164%	(5,175)	(4,054)	(6,335)	(3,308)	-	(18,872)
1546634	Oak Grove Volunteer Fire	0.262%	19,042	5,491	(10,115)	(5,281)	-	9,137
1520234	Oil Trough Volunteer Fire	0.181%	(1,262)	1,036	(6,968)	(3,638)	-	(10,832)
1555534	Ola Volunteer Fire	0.179%	4,694	5,152	(6,906)	(3,606)	-	(666)
1555524	Ola Volunteer Police	0.014%	(2,164)	(1,066)	(531)	(277)	-	(4,038)
1566034	Oppelo Volunteer Fire	0.167%	(3,911)	2,283	(6,445)	(3,365)	-	(11,438)
1566024	Oppelo Volunteer Police	0.041%	3,813	2,257	(1,594)	(832)	-	3,644
1576834	Osceola Volunteer Fire	0.153%	3,775	5,862	(5,879)	(3,069)	-	689
1576824	Osceola Volunteer Police	0.054%	(1,403)	959	(2,067)	(1,079)	-	(3,590)
1579234	Ouachita Co Fd #1	0.113%	1,013	2,669	(4,356)	(2,274)	-	(2,948)
1580634	Ouachita Volunteer Fire	0.165%	19,214	4,725	(6,375)	(3,328)	-	14,236
1582234	Oxley Volunteer Fire	0.055%	303	1,154	(2,125)	(1,109)	-	(1,777)
1585734	Ozark Volunteer Fire	0.193%	(10,015)	(1,506)	(7,437)	(3,883)	-	(22,841)
1585724	Ozark Volunteer Police	0.057%	(153)	2,782	(2,209)	(1,153)	-	(733)
1599734	Pangburn Volunteer Fire	0.467%	8,871	9,623	(18,008)	(9,403)	-	(8,917)
1599724	Pangburn Volunteer Police	0.013%	2,068	1,672	(491)	(257)	-	2,992
1616034	Paragould Volunteer Fire	0.110%	(6,450)	(401)	(4,250)	(2,219)	-	(13,320)
1616024	Paragould Volunteer Police	0.069%	(3,193)	76	(2,656)	(1,387)	-	(7,160)

Volunteer Service

Schedule of Deferred Resources by Employer by Year as of December 31, 2024

Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows					Total
			2025	2026	2027	2028	Thereafter	
1624134	Paris Volunteer Fire	0.220%	\$ 1,364	\$ 4,609	\$ (8,490)	\$ (4,433)	\$ -	\$ (6,950)
1626834	Parkin Volunteer Fire	0.031%	(14,401)	(9,396)	(1,178)	(615)	-	(25,590)
1619534	Parthenon Volunteer Fire	0.209%	2,999	7,374	(8,061)	(4,209)	-	(1,897)
1623334	Patterson Volunteer Fire	0.151%	4,316	4,431	(5,830)	(3,044)	-	(127)
1623324	Patterson Volunteer Police	0.014%	(1,553)	288	(531)	(277)	-	(2,073)
1627634	Pea Ridge Volunteer Fire	0.183%	(23,679)	(131)	(7,034)	(3,673)	-	(34,517)
1627624	Pea Ridge Volunteer Police	0.043%	1,600	(378)	(1,660)	(867)	-	(1,305)
1629234	Peel Volunteer Fire & Rescue	0.178%	(3,334)	705	(6,870)	(3,587)	-	(13,086)
1628434	Perla Volunteer Fire	0.095%	10,979	389	(3,652)	(1,907)	-	5,809
1631434	Perryville Volunteer Fire	0.147%	864	4,132	(5,680)	(2,965)	-	(3,649)
1631424	Perryville Volunteer Police	0.008%	1,304	1,053	(310)	(162)	-	1,885
1633034	Philadelphia Volunteer Fire	0.137%	1,891	2,654	(5,263)	(2,748)	-	(3,466)
1635734	Piggott Volunteer Fire	0.305%	4,296	4,745	(11,749)	(6,134)	-	(8,842)
1646224	Pine Bluff Volunteer Police	0.110%	7,095	3,723	(4,250)	(2,219)	-	4,349
1648934	Pine Ridge Volunteer Fire	0.069%	432	1,443	(2,656)	(1,387)	-	(2,168)
1649734	Pine Village Volunteer Fire	0.104%	(8,796)	(3,989)	(4,006)	(2,092)	-	(18,883)
1651934	Pineville Volunteer Fire	0.278%	10,883	13,060	(10,726)	(5,600)	-	7,617
1652734	Piney Point Volunteer Fire	0.275%	6,548	11,297	(10,580)	(5,524)	-	1,741
1657834	Plainview Volunteer Fire	0.221%	(3,310)	4,386	(8,499)	(4,438)	-	(11,861)
1644634	Pleasant Plains Volunteer Fire	0.260%	5,472	8,004	(10,013)	(5,228)	-	(1,765)
1655134	Plumerville Volunteer Fire	0.194%	(1,505)	4,218	(7,490)	(3,911)	-	(8,688)
1665934	Pocahontas Volunteer Fire	0.278%	6,816	10,190	(10,708)	(5,591)	-	707
1665924	Pocahontas Volunteer Police	0.071%	1,284	186	(2,745)	(1,433)	-	(2,708)
1667534	Ponca Volunteer Fire	0.125%	2,416	2,716	(4,816)	(2,515)	-	(2,199)
1671334	Portland Volunteer Fire	0.056%	(998)	1,273	(2,160)	(1,128)	-	(3,013)
1671324	Portland Volunteer Police	0.000%	(33)	(88)	-	-	-	(121)
1668334	Pottsville Volunteer Fire	0.167%	(17,506)	760	(6,436)	(3,361)	-	(26,543)
1668324	Pottsville Volunteer Police	0.068%	(6,266)	2,682	(2,612)	(1,364)	-	(7,560)
1675634	Prairie Grove Volunteer Fire	0.200%	(4,081)	4,963	(7,698)	(4,019)	-	(10,835)
1675624	Prairie Grove Volunteer Police	0.083%	2,621	3,015	(3,201)	(1,671)	-	764
1679934	Prescott Volunteer Fire	0.096%	440	2,019	(3,718)	(1,942)	-	(3,201)
1685334	Pulaski Co Volunteer Fire	0.041%	(2,737)	865	(1,594)	(832)	-	(4,298)
1691834	Pyatt Rural Fire & Def Assoc	0.124%	(3,824)	2,535	(4,763)	(2,487)	-	(8,539)
1692634	Quail Creek Volunteer Fire	0.048%	2,650	1,768	(1,859)	(971)	-	1,588
1693434	Quitman Volunteer Fire	0.180%	(2,629)	5,365	(6,946)	(3,627)	-	(7,837)
1695034	Ravenden Volunteer Fire	0.168%	1,399	3,822	(6,481)	(3,384)	-	(4,644)
1704334	Rector Volunteer Fire	0.290%	8,157	10,347	(11,160)	(5,827)	-	1,517
1704324	Rector Volunteer Police	0.014%	(3,468)	(1,154)	(531)	(277)	-	(5,430)
1713234	Redfield Volunteer Fire	0.347%	(426)	7,223	(13,355)	(6,973)	-	(13,531)
1713224	Redfield Volunteer Police	0.027%	114	532	(1,049)	(548)	-	(951)
1715934	Richwood Volunteer Fire	0.069%	391	1,442	(2,656)	(1,387)	-	(2,210)
1714034	Rison Volunteer Fire	0.282%	6,964	9,349	(10,863)	(5,672)	-	(222)
1716734	Riverdale Volunteer Fire	0.054%	214	1,049	(2,094)	(1,093)	-	(1,924)
1721334	Rockport Volunteer Fire	0.093%	(7,508)	1,522	(3,572)	(1,865)	-	(11,423)
1720524	Rockport Volunteer Police	0.014%	2,181	1,669	(531)	(277)	-	3,042
1722134	Rocky Branch Volunteer Fire	0.220%	23,995	3,131	(8,473)	(4,424)	-	14,229
1726434	Rondo Volunteer Fire	0.014%	(1,367)	288	(531)	(277)	-	(1,887)
1729934	Rose Bud Volunteer Fire	0.234%	5,483	7,736	(9,031)	(4,715)	-	(527)
1730234	Ross Van Ness - Wellford Volunteer Fire	0.234%	1,583	4,902	(9,031)	(4,715)	-	(7,261)
1727234	Round Mountain Volunteer Fire	0.262%	1,000	3,940	(10,080)	(5,263)	-	(10,403)
1731034	Ruddell Hill Volunteer Fire	0.083%	(3,026)	(2,660)	(3,187)	(1,664)	-	(10,537)
1728034	Rudd'S Crossing Volunteer Fire	0.103%	1,590	2,847	(3,962)	(2,069)	-	(1,594)
1732034	Runyan Acres Volunteer Fire Department Fire	0.181%	10,224	6,479	(6,972)	(3,640)	-	6,091
1732934	Russell Volunteer Fire	0.179%	7,909	9,216	(6,906)	(3,606)	-	6,613

Volunteer Service

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Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows					Total
			2025	2026	2027	2028	Thereafter	
1753134	Salem Volunteer Fire	0.150%	\$ (19,968)	\$ (9,570)	\$ (5,799)	\$ (3,028)	\$ -	\$ (38,365)
1755834	Salem-Saline County Volunteer	0.399%	1,672	9,712	(15,374)	(8,027)	-	(12,017)
1757434	Saratoga Volunteer Fire	0.028%	174	576	(1,062)	(555)	-	(867)
1758234	Sardis Fire Protection District	0.223%	(4,768)	(807)	(8,610)	(4,496)	-	(18,681)
1760434	Scotland Area Fire & Emergency	0.316%	8,450	10,657	(12,196)	(6,368)	-	543
1761234	Scott Volunteer Fire	0.121%	6,361	2,363	(4,679)	(2,443)	-	1,602
1762034	Scranton Rural Volunteer Fire	0.220%	3,300	3,022	(8,460)	(4,417)	-	(6,555)
1797334	Se Jefferson Co Volunteer Fire	0.121%	(1,853)	794	(4,679)	(2,443)	-	(8,181)
1763934	Searcy Volunteer Fire	0.028%	173	576	(1,062)	(555)	-	(868)
1763924	Searcy Volunteer Police	0.125%	(1,241)	1,181	(4,812)	(2,512)	-	(7,384)
1764734	Sedgwick Fire Improvement Dist	0.069%	(383)	(39)	(2,656)	(1,387)	-	(4,465)
1769834	Shady Grove Fire & Rescue	0.096%	(1,456)	740	(3,718)	(1,942)	-	(6,376)
1766334	Shannon Hills Volunteer Fire	0.166%	6,112	629	(6,379)	(3,331)	-	(2,969)
1765524	Shannon Hills Volunteer Police	0.055%	(949)	(1,694)	(2,125)	(1,109)	-	(5,877)
1767134	Shaw Volunteer Fire Protection	0.097%	(12,770)	(8,293)	(3,745)	(1,955)	-	(26,763)
1774434	Sheridan Volunteer Fire	0.275%	(15,163)	(1,113)	(10,589)	(5,529)	-	(32,394)
1778724	Sherwood Volunteer Police	0.057%	7,372	2,752	(2,178)	(1,137)	-	6,809
1783334	Siloam Springs Volunteer Fire	0.067%	2,342	(337)	(2,572)	(1,343)	-	(1,910)
1783324	Siloam Springs Volunteer Police	0.040%	5,813	3,586	(1,549)	(809)	-	7,041
1788434	Sixth District Volunteer Fire	0.251%	524	5,526	(9,668)	(5,048)	-	(8,666)
1793034	Smackover Volunteer Fire	0.247%	1,293	4,978	(9,500)	(4,960)	-	(8,189)
1793024	Smackover Volunteer Police	0.000%	-	-	-	-	-	-
1792234	Smyrna Volunteer Fire	0.070%	(1,091)	(2,452)	(2,687)	(1,403)	-	(7,633)
1794934	Snowball Volunteer Fire	0.179%	(410)	3,786	(6,906)	(3,606)	-	(7,136)
1795734	South Carroll Co Fire Assoc	0.195%	(736)	2,870	(7,525)	(3,929)	-	(9,320)
1802334	South Greene County Volunteer Fire	0.180%	(4,420)	1,055	(6,932)	(3,620)	-	(13,917)
1800734	South Mountain Volunteer Fire	0.055%	(1,858)	(375)	(2,107)	(1,100)	-	(5,440)
1796534	Southbend Volunteer Fire	0.231%	(2,120)	4,461	(8,920)	(4,657)	-	(11,236)
1805834	Southridge Volunteer Fire	0.179%	(7,295)	(1,960)	(6,906)	(3,606)	-	(19,767)
1801534	Southside Volunteer Fire	0.334%	872	19	(12,882)	(6,726)	-	(18,717)
1798134	Sparkman Volunteer Fire	0.140%	(1,373)	(2,632)	(5,409)	(2,824)	-	(12,238)
1798124	Sparkman Volunteer Police	0.000%	(3,189)	-	-	-	-	(3,189)
1833334	St. Francis Volunteer Fire	0.206%	24,611	20,396	(7,942)	(4,147)	-	32,918
1813934	Stamps Volunteer Fire	0.248%	2,426	3,572	(9,562)	(4,993)	-	(8,557)
1824434	Star City Volunteer Fire	0.275%	4,025	4,098	(10,580)	(5,524)	-	(7,981)
1824424	Star City Volunteer Police	0.028%	2,811	(829)	(1,062)	(555)	-	365
1828734	Stephens Volunteer Fire	0.138%	(760)	2,884	(5,312)	(2,774)	-	(5,962)
1837634	Strawberry Volunteer Fire	0.168%	1,442	762	(6,463)	(3,375)	-	(7,634)
1839234	Strickler Volunteer Fire	0.137%	4,234	4,135	(5,263)	(2,748)	-	358
1843034	Strong Volunteer Fire	0.193%	1,209	4,036	(7,437)	(3,883)	-	(6,075)
1843024	Strong Volunteer Police	0.000%	(24)	(63)	-	-	-	(87)
1854624	Stuttgart Police	0.096%	1,528	3,397	(3,718)	(1,942)	-	(735)
1854634	Stuttgart Volunteer Fire	0.041%	(10,745)	(7,486)	(1,594)	(832)	-	(20,657)
1872434	Sulphur Rock Area Volunteer Fire	0.138%	845	2,869	(5,308)	(2,771)	-	(4,365)
1873234	Sulphur Springs Volunteer Fire	0.069%	(468)	2,830	(2,647)	(1,382)	-	(1,667)
1873224	Sulphur Springs Volunteer Police	0.041%	61	865	(1,594)	(832)	-	(1,500)
1874034	Summit Volunteer Fire	0.250%	3,430	5,431	(9,633)	(5,029)	-	(5,801)
1877534	Sunnyland Rural Volunteer Fire	0.123%	640	2,521	(4,759)	(2,485)	-	(4,083)
1878334	Sunset Rural Volunteer Fire	0.124%	777	2,596	(4,781)	(2,496)	-	(3,904)
1879134	Swifton Volunteer Fire	0.221%	1,379	4,614	(8,499)	(4,438)	-	(6,944)
1879124	Swifton Volunteer Police	0.000%	56	45	(13)	(7)	-	81
1882134	Taylor Volunteer Fire	0.123%	(424)	3,734	(4,732)	(2,471)	-	(3,893)
1892924	Texarkana Volunteer Police	0.000%	(105)	-	-	-	-	(105)
1895334	Thornton Volunteer Fire	0.180%	7,226	3,914	(6,954)	(3,631)	-	555

Volunteer Service

Schedule of Deferred Resources by Employer by Year as of December 31, 2024

Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows					
			2025	2026	2027	2028	Thereafter	Total
1903834	Tillar Volunteer Fire	0.178%	\$ (1,105)	\$ 2,265	\$ (6,875)	\$ (3,590)	\$ -	\$ (9,305)
1904834	Timbo Volunteer Fire	0.261%	(9,482)	971	(10,066)	(5,256)	-	(23,833)
1906234	Tinsman Volunteer Fire	0.096%	(2,471)	2,018	(3,718)	(1,942)	-	(6,113)
1909734	Tontitown Area Volunteer Fire	0.179%	(13,283)	2,299	(6,915)	(3,610)	-	(21,509)
1908934	Tontitown Volunteer Fire	0.234%	23,074	19,529	(9,026)	(4,713)	-	28,864
1908924	Tontitown Volunteer Police	0.151%	(53)	4,493	(5,830)	(3,044)	-	(4,434)
377824	Town Of Concord Police	0.055%	4,923	1,152	(2,125)	(1,109)	-	2,841
1776034	Town Of Sherrill Vfd	0.110%	12,839	2,232	(4,228)	(2,207)	-	8,636
1831734	Town Of St. Charles Volunteer Fire	0.138%	861	2,884	(5,312)	(2,774)	-	(4,341)
1912734	Tracy Area Volunteer Fire	0.113%	(4,694)	(113)	(4,338)	(2,265)	-	(11,410)
1922434	Trumann Volunteer Fire	0.139%	877	3,002	(5,348)	(2,792)	-	(4,261)
1922424	Trumann Volunteer Police	0.055%	(992)	1,154	(2,125)	(1,109)	-	(3,072)
1931334	Tuckerman Volunteer Fire	0.222%	(7,818)	640	(8,570)	(4,475)	-	(20,223)
1931324	Tuckerman Volunteer Police	0.000%	(5,277)	(1,417)	-	-	-	(6,694)
1932134	Tull Fire & Rescue	0.179%	10,570	8,091	(6,888)	(3,596)	-	8,177
1934834	Tumbling Shoals Ida Vfd	0.025%	4,095	3,313	(974)	(508)	-	5,926
1935634	Turrell Volunteer Fire	0.041%	258	865	(1,594)	(832)	-	(1,303)
1936434	Turtle Creek Volunteer Fire	0.289%	(3,358)	4,548	(11,155)	(5,825)	-	(15,790)
1937234	Tyrnza Volunteer Fire	0.223%	3,255	5,119	(8,592)	(4,486)	-	(4,704)
1937224	Tyrnza Volunteer Police	0.028%	3,848	2,084	(1,089)	(569)	-	4,274
1938034	Umpire Volunteer Fire	0.087%	(5,206)	(2,040)	(3,351)	(1,750)	-	(12,347)
1938634	Upper White Oak Lake Vfd Fire	0.084%	(1,318)	488	(3,254)	(1,699)	-	(5,783)
1939934	Valley Springs Volunteer Fire	0.150%	(1,535)	1,468	(5,781)	(3,019)	-	(8,867)
1941024	Van Buren Volunteer Police	0.096%	(862)	(906)	(3,692)	(1,928)	-	(7,388)
1942934	Vandervoort Rural Volunteer Fire	0.152%	948	3,172	(5,843)	(3,051)	-	(4,774)
1944534	Velvet Ridge Fire Protection District	0.235%	5,698	7,691	(9,039)	(4,720)	-	(370)
1952634	Vilonia Volunteer Fire	0.316%	(7,377)	2,300	(12,187)	(6,363)	-	(23,627)
1952624	Vilonia Volunteer Police	0.014%	84	288	(531)	(277)	-	(436)
1961534	Viola Volunteer Fire	0.126%	1,123	2,790	(4,838)	(2,526)	-	(3,451)
1982834	Wabbaseka Volunteer Fire	0.055%	232	(11)	(2,125)	(1,109)	-	(3,013)
1991734	Waldo Volunteer Fire	0.055%	382	1,153	(2,125)	(1,109)	-	(1,699)
1991724	Waldo Volunteer Police	0.015%	(1,765)	(882)	(589)	(307)	-	(3,543)
2002834	Waldron Volunteer Fire	0.249%	4,684	5,306	(9,588)	(5,006)	-	(4,604)
2011734	Walnut Ridge Volunteer Fire	0.191%	5,285	6,701	(7,379)	(3,853)	-	754
2011724	Walnut Ridge Volunteer Police	0.028%	132	576	(1,062)	(555)	-	(909)
2016834	Ward Volunteer Fire	0.255%	1,471	10,183	(9,832)	(5,133)	-	(3,311)
2016824	Ward Volunteer Police	0.014%	(116)	288	(531)	(277)	-	(636)
2021434	Warren Volunteer Fire	0.439%	5,239	9,000	(16,932)	(8,841)	-	(11,534)
2031134	Washington Volunteer Fire	0.202%	6,749	7,898	(7,769)	(4,056)	-	2,822
2034634	Water Valley Volunteer Fire	0.152%	(2,011)	3,095	(5,843)	(3,051)	-	(7,810)
2035434	Watson Chapel Volunteer Fire	0.164%	(2,771)	(1,025)	(6,339)	(3,310)	-	(13,445)
2036234	Wedington Volunteer Fire	0.372%	300	3,503	(14,334)	(7,484)	-	(18,015)
2041934	Weiner Volunteer Fire	0.163%	(1,135)	3,101	(6,273)	(3,275)	-	(7,582)
2041924	Weiner Volunteer Police	0.028%	4,446	3,514	(1,067)	(557)	-	6,336
2048634	Wescon Volunteer Fire	0.262%	(3,419)	4,098	(10,115)	(5,281)	-	(14,717)
2049434	Wesley Volunteer Fire	0.056%	(355)	(165)	(2,143)	(1,119)	-	(3,782)
2050834	West Fork Volunteer Fire	0.320%	(1,013)	6,539	(12,328)	(6,437)	-	(13,239)
2050824	West Fork Volunteer Police	0.110%	1,298	3,729	(4,236)	(2,212)	-	(1,421)
2060524	West Memphis Volunteer Police	0.150%	2,466	4,364	(5,777)	(3,016)	-	(1,963)
2065634	West Point Volunteer Fire	0.096%	2,042	2,018	(3,718)	(1,942)	-	(1,600)
2066434	West Pulaski Volunteer Fire	0.661%	6,141	7,252	(25,485)	(13,306)	-	(25,398)
2067234	Western Greene Co Fire	0.305%	(3,801)	6,680	(11,771)	(6,146)	-	(15,038)
2068034	Western Grove Volunteer Fire	0.247%	552	3,581	(9,535)	(4,979)	-	(10,381)
2070234	Wheatley Volunteer Fire	0.110%	(693)	2,306	(4,250)	(2,219)	-	(4,856)

Volunteer Service

Schedule of Deferred Resources by Employer by Year as of December 31, 2024

Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows					Total
			2025	2026	2027	2028	Thereafter	
2071034	Wheeler Volunteer Fire	0.256%	\$ (2,156)	\$ 1,785	\$ (9,863)	\$ (5,150)	\$ -	\$ (15,384)
2079634	White Bluff-Rye Hill Volunteer Fire	0.184%	(4,413)	(2,767)	(7,096)	(3,705)	-	(17,981)
2081834	White Hall Volunteer Fire	0.221%	3,919	3,429	(8,530)	(4,454)	-	(5,636)
2081824	White Hall Volunteer Police	0.069%	3,409	1,354	(2,656)	(1,387)	-	720
2083434	Whitehouse Volunteer Fire	0.218%	(3,489)	1,405	(8,415)	(4,394)	-	(14,893)
2085034	Wickes Rvfd #2	0.124%	933	2,595	(4,781)	(2,496)	-	(3,749)
2088534	Williams Junction Volunteer Fire	0.110%	728	2,306	(4,250)	(2,219)	-	(3,435)
2090734	Wilmar Volunteer Fire	0.123%	5,868	3,975	(4,737)	(2,473)	-	2,633
2100834	Wilmot Volunteer Fire	0.075%	(2,144)	894	(2,908)	(1,519)	-	(5,677)
2100824	Wilmot Volunteer Police	0.000%	(5)	(13)	-	-	-	(18)
2109124	Wilson Police	0.004%	348	309	(151)	(79)	-	427
2109134	Wilson Volunteer Fire	0.125%	(2,282)	2,671	(4,803)	(2,508)	-	(6,922)
2110534	Wilton Volunteer Fire	0.098%	(3,510)	2,230	(3,780)	(1,974)	-	(7,034)
2111334	Winchester Volunteer Fire	0.096%	(771)	2,018	(3,718)	(1,942)	-	(4,413)
2102434	Woodlawn Volunteer Fire	0.190%	(9,340)	803	(7,331)	(3,828)	-	(19,696)
2115634	Wright-Pastoria Volunteer Fire	0.000%	(13,877)	-	-	-	-	(13,877)
2119934	Wynne Volunteer Fire	0.151%	829	3,352	(5,826)	(3,042)	-	(4,687)
2119924	Wynne Volunteer Police	0.042%	5,235	2,336	(1,620)	(846)	-	5,105
2129634	Y-City Volunteer Fire	0.136%	(845)	2,688	(5,255)	(2,744)	-	(6,156)
2139334	Yellville Volunteer Fire	0.165%	(678)	3,459	(6,375)	(3,328)	-	(6,922)
2143134	Zinc Volunteer Fire	0.116%	(3,229)	(1,463)	(4,462)	(2,330)	-	(11,484)
TOTAL		100.000%	\$ 403,332	\$ 1,994,655	\$ (3,853,856)	\$ (2,012,223)	\$ -	\$ (3,468,092)



April 8, 2025

Mr. David B. Clark, Executive Director
Arkansas Local Police and Fire Retirement System
620 West 3rd, Suite 200
Little Rock, Arkansas 72201

Dear Mr. Clark:

Please find the enclosed copy of the December 31, 2024 GASB Statement No. 68 – Employer Level Reporting report of the Arkansas Local Police and Fire Retirement System. This report is intended to complement the GASB Statement Nos. 67 and 68 report dated April 4, 2025.

Sincerely yours,
Gabriel, Roeder, Smith & Company

A handwritten signature in black ink that reads "Heidi G. Barry". The signature is written in a cursive, flowing style.

Heidi G. Barry, ASA, FCA, MAAA

HGB:sc
Enclosures