

Osborn, Carreiro & Associates, Inc.

ACTUARIES • CONSULTANTS • ANALYSTS

One Union National Plaza, Suite 1690
124 West Capitol Avenue
Little Rock, Arkansas 72201
(501) 376-8043
FAX (501) 376-7847

December 15, 2010

Arkansas Fire & Police
Pension Review Board
620 West Third Street, Suite 200
Little Rock, AR 72201

RE: Arkansas Fire and Police Pension Guarantee Fund

Ladies and Gentlemen:

This report presents our calculations of the 2011 and 2012 potential distributions from the Arkansas Fire and Police Pension Guarantee Fund. These calculations are based on the information and assumptions contained in our December 31, 2009 Summary of Actuarial Valuations (our report dated September 1, 2010). This report provides the Board with a list of all plans that may be eligible for funding from the Guarantee Fund.

Act 1266 of 1995 established the Guarantee Fund and its various priority categories. The five Guarantee Fund categories are:

1. Not expected to have enough funds to pay benefits for the current year.
2. Expected to deplete their funds within 3 years.
3. Expected to deplete their funds within 10 years.
4. Actuarially unsound funds.
5. All other funds.

The attached listing shows all of the plans in the first four categories, sorted by category. We also list the millage reported in the 2009 annual report. Some plans may have increased their millage in the November 2010 elections and would become eligible. The total amount due from the Guarantee Funds to the plans that are eligible, based on our information, is \$1,014,083 compared with \$571,116 for 2009-2010, \$608,634 for 2007-2008, \$632,865 for 2005-2006, \$556,516 for 2003-2004 and \$765,815 for 2001-2002. In the first year of the Guarantee Fund about \$3 million was distributed.

We were asked to report on the progress of the funds that have already received money from the Guarantee Fund. Because of the significant market decrease of 2008, all plans, even those with assistance have funding percentages decreases. It is also harder to compare since the valuation rates have changed twice.

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The amount of the proposed distribution shown may be reduced when the amounts are actually calculated. This has been the case the past several years. The amount may be reduced when the actual amount of premium tax and millage is determined each year. We would also verify millages for new locations and that often produces changes.

There are again plans in the category 3. There are 10 plans that are now projected to run out of funds during the next 10 years. The premium tax allocation in place since 2003 has helped several smaller plans.

Since the inception of the Guarantee Fund, most of the twenty four plans have had increases in Funded Percentage and several were actuarially sound, before 2008. The existence of the Guarantee Fund has prompted several plans to pursue an increase in millage. In general, it does not appear that the Guarantee Fund has provided this impetus to the small volunteer plans. Most of the poorest volunteer plans have not increased their millage and continue in poor condition. However, there was one small plan that is now reporting that they have the one mill and have been added during this biennium.

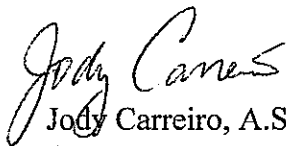
Category 5 Plans

The Board decided that beginning in 2008 that they would use their authority to fund Category 5 plans. In general, this means old plans that have consolidated with LOPFI but have not increased benefits. The millage requirement is not part of Category 5. But with increased consolidations and market conditions we are not able to project the 2011 payment for Category 5 at this time.

Please let us know if there is any other information that we can provide concerning the Guarantee Fund in general or the plans that have participated in the Guarantee Fund.

If you have any questions or comments, please let us know.

Sincerely,



Jody Carreiro, A.S.A., M.A.A.A.
Actuary

Attachments

Arkansas Municipal Police and Fire Pension and Relief Funds

Expected Tax allocation necessary to Cover Guarantee Fund Categories 1 - 4 to be paid out 6/30/2011 and 2012

Based on the December 31, 2009 Actuarial Valuations

Type of Plan	Assets as of December 31, 2009	Unfunded Actuarial Liability	Number of Individuals Covered	Funded Status	Guarantee Fund Category	Projected number of years before need to prorate**	Contribution Shortfall	Reported Required Millage	Minimum Benefits	Proposed Distribution for Initially Eligible Plans	
Alma	Volunteer Fire	697,986	(146,082)	19	A	5	*	0	0.80	No	0
Altus	Volunteer Fire	64,782	79,927	5	D	4	15 +	976	0.00	Yes	0
Amity	Volunteer Fire	176,906	104,918	11	D	4	15 +	2,817	0.00	Yes	0
Arkadelphia	Paid Fire	525,078	643,874	10	D	3	5 - 10	124,843	0.00	Yes	0
Arkadelphia	Volunteer Fire	138,974	180,464	18	D	3	5 - 10	33,822	0.00	Yes	0
Ashdown	Volunteer Fire	491,046	(25,455)	15	A	5	*	0	0.00	No	0
Augusta	Volunteer Fire	197,700	56,031	14	C	4	15 +	0	0.00	Yes	0
Barling	Paid Fire	238,688	40,660	1	C	4	15 +	0	0.00	Yes	0
Barling	Volunteer Fire	136,341	23,225	9	C	4	15 +	0	0.00	No	0
Batesville	Paid Fire	1,905,947	2,510,138	15	D	4	10 - 15	467,926	0.40	No	0
Batesville	Volunteer Fire	31,205	41,096	7	D	4	0 - 5	7,661	0.40	Yes	0
Beebe	Paid Fire	137,698	64,687	1	C	4	15 +	0	0.00	No	0
Beebe	Volunteer Fire	256,902	0	11	C	4	15 +	0	0.00	No	0
Benton	Police	1,971,726	3,665,138	12	D	4	15 +	621,888	0.00	No	0
Benton	Paid Fire	2,206,786	4,620,095	33	D	3	5 - 10	854,502	0.40	Yes	0
Benton	Volunteer Fire	3,332	5,874	1	D	4	0 - 5	1,053	0.40	Yes	0
Bentonville	Paid Fire	5,797,880	1,217,930	12	C	4	15 +	0 X		No	0
Bentonville	Volunteer Fire	111,535	23,430	6	C	4	15 +	0 X		Yes	0
Berryville	Volunteer Fire	468,429	41,770	20	D	4	15 +	1,241	0.00	Yes	0
Blytheville	Paid Fire	3,067,667	3,573,663	27	D	4	10 - 15	669,830	0.50	No	0
Blytheville	Volunteer Fire	34,005	39,615	4	D	3	5 - 10	7,425	0.50	No	0
Booneville	Volunteer Fire	329,349	195,747	13	C	4	15 +	0	0.40	No	0
Bradford	Volunteer Fire	128,631	168,401	13	D	4	15 +	25,672	0.40	Yes	0
Bradley	Volunteer Fire	134,888	107,060	8	D	4	15 +	4,082	0.00	Yes	0
Brinkley	Paid Fire	290,778	193,731	1	D	4	15 +	20,765	0.00	No	0
Brinkley	Volunteer Fire	343,064	228,567	13	D	4	15 +	24,498	0.00	No	0
Bryant	Volunteer Fire	128,945	124,600	11	D	4	15 +	20,629	0.00	Yes	0
Bull Shoals	Volunteer Fire	116,680	112,225	9	D	4	15 +	20,730	0.00	No	0
Cabot	Paid Fire	1,412,216	1,363,762	2	D	4	15 +	93,975	0.00	No	0
Cabot	Volunteer Fire	193,011	186,388	10	D	4	15 +	12,844	0.00	No	0

Arkansas Municipal Police and Fire Pension and Relief Funds

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Based on the December 31, 2009 Actuarial Valuations

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Camden	Police	3,712,839	2,383,257	21	D	4	15 +	463,134 X	No	0	
Camden	Paid Fire	2,999,146	2,945,437	29	D	4	10 - 15	544,863	1.00	No	0
Camden	Volunteer Fire	123,925	169,256	17	D	3	5 - 10	31,439	1.00	Yes	31,439
Carlisle	Volunteer Fire	266,741	154,968	19	C	4	15 +	0	0.40	Yes	0
Centerton	Paid Fire	385,557	26,023	1	C	4	15 +	0	0.40	Yes	0
Centerton	Volunteer Fire	184,338	12,442	11	C	4	15 +	0	0.40	Yes	0
Charleston	Volunteer Fire	272,848	69,411	17	C	4	15 +	0	0.00	Yes	0
Clarendon	Volunteer Fire	316,043	(71,875)	10	A	5	*	0	0.40	No	0
Clarksville	Volunteer Fire	1,225,221	123,836	20	C	4	15 +	0	0.40	No	0
Corning	Volunteer Fire	278,091	87,268	16	D	4	15 +	221	0.00	Yes	0
Crawfordsville	Volunteer Fire	187,908	36,187	10	C	4	15 +	0	0.00	Yes	0
Crossett	Police	1,498,880	328,987	6	D	4	10 - 15	67,881 X		No	0
Crossett	Paid Fire	2,660,698	1,954,732	14	D	4	15 +	227,820 x		No	0
Crossett	Volunteer Fire	174,876	128,475	15	D	4	15 +	14,974 x		Yes	0
Dardanelle	Volunteer Fire	442,160	55,981	16	C	4	15 +	0	0.00	No	0
De Queen	Volunteer Fire	385,566	191,140	13	C	4	15 +	0 X		No	0
Decatur	Volunteer Fire	170,638	43,189	5	D	4	15 +	3,119	0.00	No	0
Dermott	Volunteer Fire	283,612	85,011	20	C	4	15 +	0	0.80	Yes	0
Des Arc	Volunteer Fire	268,731	108,023	15	D	4	15 +	13,175 X		Yes	0
DeWitt	Paid Fire	24,414	30,693	1	E	3	5 - 10	2,237	0.00	Yes	0
DeWitt	Volunteer Fire	253,527	318,736	13	D	4	15 +	23,229	0.00	No	0
Dumas	Volunteer Fire	633,982	237,566	16	D	4	10 - 15	56,202 X		No	0
Earle	Volunteer Fire	359,140	66,145	14	D	4	15 +	1,825	0.00	No	0
Elaine	Volunteer Fire	252,831	(14,759)	13	A	5	*	0	1.00	Yes	0
Elkins	Volunteer Fire	328,448	(46,661)	15	A	5	*	0	0.00	Yes	0
Emmet	Volunteer Fire	92,549	65,168	6	C	4	15 +	0	0.00	Yes	0
England	Volunteer Fire	310,228	162,196	20	C	4	15 +	0	1.00	Yes	0
Eudora	Volunteer Fire	181,242	28,104	11	D	4	15 +	3,021	0.00	Yes	0
Eureka Springs	Paid Fire	285,921	(58,466)	1	A	5	*	0	0.60	Yes	0
Eureka Springs	Volunteer Fire	469,980	(96,102)	25	A	5	*	0	0.60	Yes	0

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Fayetteville	Police	8,360,804	13,561,667	49	D	4	15 +	2,224,662	0.40	No	0
Fayetteville	Paid Fire	5,750,496	13,994,242	50	D	3	5 - 10	2,548,210	0.00	No	0
Fayetteville	Volunteer Fire	37,013	90,076	12	D	4	0 - 5	16,402	0.00	Yes	0
Flippin	Volunteer Fire	240,961	86,720	15	C	4	15 +	0	0.00	No	0
Fordyce	Volunteer Fire	514,107	130,519	18	D	4	15 +	4,818	0.00	No	0
Foreman	Volunteer Fire	169,617	76,994	9	D	4	15 +	14,241	0.00	Yes	0
Forrest City	Paid Fire	2,157,345	1,553,233	13	D	4	15 +	191,207	0.00	No	0
Forrest City	Volunteer Fire	4,389	2,233	1	D	4	0 - 5	261	0.00	Yes	0
Gassville	Volunteer Fire	162,813	139,586	8	D	4	10 - 15	31,473 X		No	0
Gentry	Paid Fire	210,330	22,460	1	C	4	15 +	0	0.00	Yes	0
Gentry	Volunteer Fire	349,755	0	12	C	4	15 +	0	0.30	No	0
Gillett	Volunteer Fire	264,662	150,384	15	C	4	15 +	107	0.00	Yes	0
Glenwood	Volunteer Fire	213,477	38,838	12	C	4	15 +	0	0.00	Yes	0
Grady	Volunteer Fire	122,165	81,107	9	D	4	15 +	452	0.00	No	0
Gravette	Volunteer Fire	103,066	106,752	10	D	4	10 - 15	12,927	0.00	No	0
Green Forest	Volunteer Fire	131,455	148,062	12	D	4	15 +	9,551	0.00	No	0
Greenwood	Volunteer Fire	223,269	117,609	14	D	4	15 +	21,803	0.00	Yes	0
Greers Ferry	Volunteer Fire	181,350	(12,208)	9	A	5	*	0	0.00	Yes	0
Gurdon	Volunteer Fire	255,096	5,444	10	C	4	15 +	0	0.40	Yes	0
Hamburg	Volunteer Fire	234,898	155,338	18	D	4	15 +	20,403	0.00	Yes	0
Harrisburg	Volunteer Fire	174,420	22,727	11	C	4	15 +	0 X		Yes	0
Harrison	Police	2,179,343	1,222,637	11	D	4	15 +	153,435	0.40	No	0
Harrison	Paid Fire	2,257,843	3,139,217	20	D	4	15 +	483,542	0.40	No	0
Harrison	Volunteer Fire	4,721	6,565	1	D	3	5 - 10	1,011	0.40	Yes	0
Hazen	Volunteer Fire	279,365	68,642	17	C	4	15 +	0	1.00	Yes	0
Heber Springs	Police	1,243,585	754,556	7	C	4	15 +	0	0.00	No	0
Heber Springs	Paid Fire	296,421	217,749	1	D	4	15 +	11,328	0.00	Yes	0
Heber Springs	Volunteer Fire	381,754	280,433	16	D	4	15 +	14,589	0.00	No	0
Hickory Ridge	Volunteer Fire	227,883	123,279	9	D	4	15 +	24,734	0.00	No	0
Hope	Paid Fire	2,120,038	277,060	12	C	4	15 +	0	1.00	No	0

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Hope	Volunteer Fire	59,518	0	5	C	4	15 +	0	1.00	Yes	0
Horatio	Volunteer Fire	181,176	(26,046)	6	A	5	*	0	0.00	Yes	0
Hughes	Volunteer Fire	234,225	(46,403)	13	A	5	*	0	0.00	No	0
Huntington	Volunteer Fire	75,773	86,846	5	D	4	15 +	2,173	0.30	Yes	0
Huntsville	Volunteer Fire	172,332	52,744	9	C	4	15 +	0	0.30	Yes	0
Huttig	Volunteer Fire	190,901	132,315	17	C	4	15 +	0	0.00	Yes	0
Jacksonville	Police	5,812,356	955,096	25	C	4	15 +	0 X		No	0
Jacksonville	Paid Fire	7,775,284	3,727,710	37	D	4	15 +	572,432	1.00	Yes	572,432
Jacksonville	Volunteer Fire	86,138	12,444	5	D	4	15 +	1,826	1.00	Yes	1,826
Joiner	Volunteer Fire	50,310	96,172	8	D	4	15 +	2,104	0.00	Yes	0
Jonesboro	Police	10,346,360	4,223,173	42	D	4	15 +	57,386	0.00	No	0
Judsonia	Volunteer Fire	192,889	173,616	14	D	4	15 +	3,001	0.00	Yes	0
Junction City	Volunteer Fire	158,265	43,288	9	C	4	15 +	0	0.40	Yes	0
Keiser	Volunteer Fire	73,571	135,222	11	D	4	15 +	2,937	0.40	Yes	0
Kensett	Volunteer Fire	121,788	31,967	11	C	4	15 +	0	0.00	Yes	0
Lake Village	Volunteer Fire	211,578	104,077	14	D	4	15 +	708	0.00	Yes	0
Leachville	Volunteer Fire	148,316	31,928	10	D	4	15 +	1,875	0.40	Yes	0
Lepanto	Volunteer Fire	215,988	135,760	18	C	4	15 +	0	0.40	Yes	0
Lewisville	Volunteer Fire	121,696	32,389	6	C	4	15 +	0 X		Yes	0
Lincoln	Paid Fire	142,762	34,502	1	D	4	15 +	1,515	0.50	Yes	0
Lincoln	Volunteer Fire	112,126	57,681	7	D	4	15 +	2,625	0.50	Yes	0
Little Rock	Police	48,592,721	68,074,061	330	D	3	5 - 10	10,914,859	1.00	No	0
Little Rock	Paid Fire	72,865,809	65,799,085	338	D	4	15 +	10,427,402	1.00	No	0
Lonoke	Volunteer Fire	538,471	62,156	18	C	4	15 +	0	0.00	No	0
Magnolia	Paid Fire	1,870,684	2,925,106	11	D	4	15 +	549,130	0.20	No	0
Magnolia	Volunteer Fire	132,107	158,672	16	D	4	10 - 15	28,203	0.20	Yes	0
Malvern	Paid Fire	1,912,658	722,239	16	D	4	15 +	29,029	1.00	Yes	29,029
Malvern	Volunteer Fire	48,558	18,336	3	D	4	15 +	737	1.00	Yes	737
Mammoth Spring	Volunteer Fire	114,725	111,384	7	D	4	15 +	8,096	0.00	Yes	0
Manila	Volunteer Fire	281,068	269,000	17	D	4	15 +	2,513 X		No	0

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Mansfield	Volunteer Fire	106,888	94,346	11	C	4	15 +	0	0.50	Yes	0
Marianna	Police	555,159	474,316	5	D	4	10 - 15	90,670	0.50	Yes	0
Marianna	Paid Fire	467,776	409,228	4	D	4	15 +	44,070	0.05	Yes	0
Marianna	Volunteer Fire	253,047	222,183	18	D	4	15 +	22,080	0.05	Yes	0
Marion	Volunteer Fire	410,430	128,843	11	D	4	15 +	13,224	0.05	No	0
Marked Tree	Volunteer Fire	332,360	79,147	17	C	4	15 +	0	0.00	No	0
Marmaduke	Volunteer Fire	48,333	171,496	11	D	4	15 +	20,877	1.00	Yes	20,877
Mc Crory	Volunteer Fire	286,407	28,743	10	C	4	15 +	0	0.00	No	0
Mc Gehee	Paid Fire	233,131	270,625	2	D	4	15 +	10,566	0.00	Yes	0
Mc Gehee	Volunteer Fire	191,236	0	14	D	4	15 +	0	0.00	Yes	0
Mc Rae	Volunteer Fire	17,693	89,882	7	E	4	15 +	7,463	0.00	Yes	0
Mena	Paid Fire	379,527	342,774	4	D	4	15 +	62,916	0.00	No	0
Mena	Volunteer Fire	240,192	0	11	D	4	15 +	0	0.00	No	0
Mineral Springs	Volunteer Fire	62,663	83,215	8	D	4	15 +	1,320	0.00	Yes	0
Monticello	Paid Fire	964,959	533,195	5	D	4	15 +	16,529	0.40	No	0
Monticello	Volunteer Fire	234,225	129,423	17	D	4	15 +	4,012	0.40	No	0
Morrilton	Volunteer Fire	1,137,241	573,968	26	D	4	15 +	77,469	0.00	No	0
Mount Ida	Volunteer Fire	173,826	69,291	15	D	4	15 +	11,157	0.50	Yes	0
Mountainburg	Volunteer Fire	183,391	46,851	10	D	4	15 +	9,192	0.40	Yes	0
Mulberry	Volunteer Fire	267,486	159,437	10	D	4	15 +	29,622	0.00	No	0
Nashville	Volunteer Fire	540,065	9,456	19	C	4	15 +	0	0.00	Yes	0
Newark	Volunteer Fire	133,081	12,324	8	C	4	15 +	0	0.00	No	0
Newport	Police	834,363	1,040,094	9	D	4	15 +	40,468	0.00	No	0
Newport	Paid Fire	1,318,042	458,616	10	D	4	15 +	32,068	0.00	No	0
Newport	Volunteer Fire	134,404	46,766	10	D	4	15 +	3,270	0.00	No	0
Norman	Volunteer Fire	92,705	92,835	6	D	4	15 +	3,844	0.00	No	0
Ola	Volunteer Fire	222,269	129,212	18	C	4	15 +	0	1.00	Yes	0
Oppelo	Volunteer Fire	114,846	73,468	9	C	4	15 +	93	0.60	Yes	0
Osceola	Police	2,733,854	555,352	11	D	4	15 +	39,869	X	No	0
Osceola	Paid Fire	1,228,970	1,253,041	10	D	4	15 +	208,686	1.00	Yes	208,686

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Osceola	Volunteer Fire	97,342	58,395	11	D	4	10 - 15	8,860	1.00	Yes	8,860
Ozark	Volunteer Fire	764,122	29,952	17	C	4	15 +	0	X	No	0
Pangburn	Volunteer Fire	165,052	151,544	12	D	4	15 +	14,369	0.00	Yes	0
Paris	Volunteer Fire	285,145	253,223	19	D	4	15 +	35,552	X	No	0
Piggott	Volunteer Fire	465,218	43,140	21	C	4	15 +	0	0.40	Yes	0
Pine Bluff	Police	15,791,344	15,503,717	90	D	4	15 +	2,934,852	0.80	No	0
Pine Bluff	Paid Fire	11,666,079	19,659,224	76	D	4	10 - 15	3,816,550	0.80	No	0
Prairie Grove	Volunteer Fire	345,345	(22,663)	8	A	5	*	0	0.00	No	0
Pulaski F P Dist 5	Volunteer Fire	171,340	216,175	16	D	3	5 - 10	32,745	0.00	No	0
Rector	Volunteer Fire	195,018	165,339	18	D	4	15 +	3,267	0.00	Yes	0
Rogers	Police	13,816,083	(1,652,652)	23	A	5	*	0	0.00	No	0
Rogers	Paid Fire	7,750,881	4,262,384	32	D	4	15 +	185,944	0.00	No	0
Rogers	Volunteer Fire	101,270	55,691	11	D	4	15 +	2,430	0.00	Yes	0
Russellville	Police	3,630,794	1,956,901	10	D	4	15 +	344,501	X	No	0
Russellville	Paid Fire	2,153,140	3,154,979	16	D	3	5 - 10	686,439	0.40	No	0
Russellville	Volunteer Fire	415,111	608,260	15	D	3	5 - 10	132,341	0.40	No	0
Salem	Volunteer Fire	178,552	144,103	8	D	4	15 +	5,006	0.00	No	0
Sheridan	Volunteer Fire	186,569	100,384	11	D	4	10 - 15	21,600	0.00	No	0
Siloam Springs	Paid Fire	4,426,928	1,326,117	20	D	4	15 +	155,282	X	No	0
Siloam Springs	Volunteer Fire	61,700	18,483	5	D	4	15 +	2,164	X	No	0
Smackover	Volunteer Fire	486,906	75,156	14	C	4	15 +	0	0.00	No	0
Sparkman	Volunteer Fire	218,135	78,379	7	D	3	5 - 10	18,058	0.00	No	0
Springdale	Police	8,264,893	8,401,673	36	D	4	15 +	1,132,574	0.50	No	0
Springdale	Paid Fire	9,228,871	7,841,024	41	D	4	15 +	1,171,590	0.00	No	0
Springdale	Volunteer Fire	9,228,871	58,417	6	D	4	15 +	8,729	0.00	No	0
Stamps	Paid Fire	39,825	36,784	1	D	4	15 +	582	0.40	Yes	0
Stamps	Volunteer Fire	294,405	271,925	22	D	4	15 +	4,305	0.40	Yes	0
Star City	Volunteer Fire	299,330	134,064	16	D	4	15 +	8,014	0.00	No	0
Stephens	Volunteer Fire	171,199	(46,565)	6	A	5	*	0	X	No	0
Stuttgart	Paid Fire	2,136,841	5,354,079	23	D	3	5 - 10	1,024,921	0.50	No	0

Arkansas Municipal Police and Fire Pension and Relief Funds

Expected Tax allocation necessary to Cover Guarantee Fund Categories 1 - 4 to be paid out 6/30/2011 and 2012
Based on the December 31, 2009 Actuarial Valuations

	Type of Plan	Assets as of December 31, 2009	Unfunded Actuarial Liability	Number of Individuals Covered	Funded Status	Guarantee Fund Category	Projected number of years before need to prorate**	Contribution Shortfall	Reported Required Millage	Minimum Benefits	Proposed Distribution for Initially Eligible Plans
Stuttgart	Volunteer Fire	40,154	100,610	7	D	3	5 - 10	19,260	0.50	Yes	0
Taylor	Volunteer Fire	98,142	267,961	15	D	4	15 +	32,331	0.40	Yes	0
Texarkana	Police	5,667,804	12,184,985	50	D	3	5 - 10	2,233,356	1.00	No	0
Texarkana	Paid Fire	5,945,122	2,232,795	38	D	4	15 +	154,413	1.00	No	0
Tillar	Volunteer Fire	55,394	89,032	7	D	4	15 +	3,194	0.00	Yes	0
Waldron	Volunteer Fire	179,935	165,417	16	D	4	15 +	3,460	0.00	Yes	0
Warren	Paid Fire	317,333	31,578	4	C	4	15 +	0	0.00	Yes	0
Warren	Volunteer Fire	218,562	21,750	18	C	4	15 +	0	0.00	Yes	0
Weiner	Volunteer Fire	325,127	80,416	12	D	4	15 +	2,064	0.00	No	0
West Memphis	Police	4,358,652	4,377,308	35	D	4	15 +	624,908	0.40	Yes	0
West Memphis	Paid Fire	5,744,403	1,943,626	50	D	4	15 +	140,197	1.00	Yes	140,197
West Point	Volunteer Fire	53,773	33,799	5	D	4	15 +	904	0.00	Yes	0
White Hall	Volunteer Fire	156,013	165,466	15	D	4	15 +	4,098	0.00	Yes	0
Yellville	Volunteer Fire	469,534	(136,475)	14	A	5	*	0	1.00	Yes	0
Total Proposed Distribution											1,014,083