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Arkansas Local Police and Fire Retirement System
Statements of Fiduciary Net Position
December 31, 2025 and 2024

	2025		
	Cost-Sharing Multiple-Employer	Agent Multiple-Employer	Total
ASSETS			
Cash and Cash Equivalents	$ 222,263,534	$ 20,999,871	$ 243,263,405
Receivables			
Contributions receivable	9,692,796	915,793	10,608,589
Interest receivable	422,885	39,955	462,840
Leases receivable	434,942	41,094	476,036
Total Receivables	10,550,623	996,842	11,547,465
Prepaid Expenses	242,701	22,931	265,632
Investments, at Fair Value			
Equity securities – U.S. companies	700,471,762	66,181,863	766,653,625
Equity securities – international companies	56,268,436	5,316,346	61,584,782
Mutual funds	1,957,655,015	184,962,856	2,142,617,871
U.S. Treasury securities	99,511,282	9,402,009	108,913,291
Corporate bonds	10,068,614	951,301	11,019,915
Mortgage-backed securities	110,720,111	10,461,040	121,181,151
Alternative investments	558,150,475	52,735,086	610,885,561
Real estate investment trusts	4,497,208	424,904	4,922,112
Total Investments, at Fair Value	3,497,342,903	330,435,405	3,827,778,308
Property and equipment, net of accumulated depreciation	2,367,932	223,727	2,591,659
Other assets	119,825	11,321	131,146
Total Assets	3,732,887,518	352,690,097	4,085,577,615
LIABILITIES			
Accounts payable and accrued expenses	1,545,069	145,981	1,691,050
Refunds payable	156,450	14,782	171,232
Due to Pension Review Board	409,543	38,694	448,237
Total Liabilities	2,111,062	199,457	2,310,519
Deferred Inflows of Resources			
Deferred amounts for leases	418,117	39,504	457,621
Net Position Restricted for Pensions	$ 3,730,358,339	$ 352,451,136	$ 4,082,809,475

See Notes to Financial Statements