ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN

Schedule of Employer Allocations and Schedule of Pension Amounts by Employer

June 30, 2022



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Notes to Schedule of Employer Allocations and Schedule of Pension Amounts by Employer



Sen. David Wallace Senate Chair Sen. John Payton Senate Vice Chair



Rep. Jimmy Gazaway House Chair Rep. Richard Womack House Vice Chair

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

Independent Auditor's Report

Arkansas Public Employees Retirement System Legislative Joint Auditing Committee

Report on the Audit of the Employer Schedules

Opinions

We have audited the Arkansas Public Employees Retirement Plan's schedule of employer allocations, as of and for the year ended June 30, 2022, 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 pension expense (specified column totals) included in the Arkansas Public Employees Retirement Plan's schedule of pension amounts by employer as of and for the year ended June 30, 2022, and the related notes as listed in the table of contents. These schedules and related notes to the schedules are collectively referred to as the "Employer Schedules."

In our opinion, the accompanying schedule of employer allocations and specified column totals in the schedule of pension amounts by employer referred to above present fairly, in all material respects, the employer allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the total of all participating entities of the Arkansas Public Employees Retirement Plan as of and for the year ended June 30, 2022, 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) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Employer Schedules section of our report. We are required to be independent of the Arkansas Public Employees Retirement Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. 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 Employer Schedules

Management is responsible for the preparation and fair presentation of these employer 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 the employer schedules that are free from material misstatements, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Employer Schedules

Our objectives are to obtain reasonable assurance about whether the employer schedules as a whole 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 and *Government Auditing Standards* 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 employer schedules.

In performing an audit in accordance with GAAS and Government Auditing Standards, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risk of material misstatements of the employer schedules, 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 employer schedules.
- 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 Arkansas Public Employees Retirement Plan'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 employer schedules.

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 Matters

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the Arkansas Public Employees Retirement System as of and for the year ended June 30, 2022, and our report thereon, dated January 4, 2023, expressed an unmodified opinion on those financial statements.

Restrictions on Use

Our report is intended solely for the information and use of the Arkansas Public Employees Retirement System's Board of Trustees and management, as well as the Arkansas Public Employees Retirement Plan employers and their auditors, and is not intended to be and should not be used by anyone other than these specified parties. However, pursuant to Ark. Code Ann. § 10-4-417, all reports presented to the Legislative Joint Auditing Committee are matters of public record, and distribution is not limited.

ARKANSAS LEGISLATIVE AUDIT

ozuk Norman

Roger A. Norman, JD, CPA, CFE, CFF

Legislative Auditor

Little Rock, Arkansas February 14, 2023 SA1037022S

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County Carroll County			798,993	0.24950480%
County Chicot County			227,628	0.07108234%
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County Conway County			913,093	0.28513503%
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County Crawford Count	y		1,179,159	0.36822081%
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County Cross County			403,816	0.12610134%
County Dallas County			397,019	0.12397860%
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County Garland County			2,750,040	0.85876580%
County Grant County			547,557	0.17098787%
County Greene County			1,043,132	0.32574298%
County Hempstead Co	unty		807,919	0.25229208%
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County Howard County			406,280	0.12687054%
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County Jackson County			552,596	0.17256132%
County Jefferson County			1,674,913	0.52303169%
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Court Clerk Wrightsville District Court 3,914 0.00122212% District Judge Ashdown District Court	Court Clerk		8,626	0.00269355%
	Court Clerk		3,914	0.00122212%
District Judge Ashley County District Court	_			
	District Judge	Ashley County District Court		

Division	Employer	Actual Employer		Employer Allocation Percentage	
Division District Judge	Austin District Court		tributions	reicemage	
District Judge	Biscoe District Court				
•	Bradley County District Court				
District Judge	Brinkley District Court	\$	12,725	0.00397358%	
District Judge	Cabot District Court				
District Judge	Camden District Court				
•	Charleston District Court				
_	Cherokee Village District Court				
U	Chicot County District Court				
•	City of Ozark District Court				
_	Clarksville District Court Crossett District Court				
U	Dermott District Court				
•	DeValls Bluff District Court				
•	East Camden District Court				
•	Elkins District Court				
District Judge	Franklin County District Court				
District Judge	Grant County District Court				
District Judge	Hamburg District Court				
•	Hazen District Court				
_	Helena-West Helena District Court				
•	Hot Springs District Court				
_	Lee County District Court		0.744	0.0000.40000/	
U	Little Rock District Court Malvern District Court		2,711	0.00084666%	
District Judge District Judge					
•	Newton County District Court				
_	Ouachita County District Court				
U	Phillips County District Court				
•	Prairie Grove District Court				
District Judge	Randolph County District Court				
District Judge	Sharp County District Court				
District Judge	Sheridan District Court				
•	Sherwood District Court				
•	Ward District Court				
•	West Fork District Court				
District Judge	Woodruff County District Court Alma Water and Sewer		97 490	0.027247600/	
Municipal Municipal	Arkansas City		87,480 6,207	0.02731769% 0.00193815%	
Municipal	Arkansas County Library		13,221	0.0019381378	
Municipal	Arkansas Municipal League		1,083,926	0.33848200%	
Municipal	Batesville Water Utility		316,702	0.09889791%	
Municipal	Bradford Water and Sewer		5,928	0.00185121%	
Municipal	Brinkley Water and Sewer		58,549	0.01828336%	
Municipal	Caddo Valley		16,678	0.00520810%	
Municipal	Camden Water Utilities		158,279	0.04942635%	
Municipal	Cammack Village		7,379	0.00230429%	
Municipal	Cave City		27,249	0.00850901%	
Municipal	Central Arkansas Water		3,378,811	1.05511473%	
Municipal	City of Alexander		51,478	0.01607523%	
Municipal Municipal	City of Alma City of Arkadelphia		219,821	0.06864440%	
Municipal	City of Ash Flat		570,193 60,742	0.17805649% 0.01896814%	
Municipal	City of Ashdown		223,713	0.06985982%	
Municipal	City of Augusta		112,294	0.03506643%	
Municipal	City of Austin		49,587	0.01548468%	
Municipal	City of Batesville		354,689	0.11076025%	
Municipal	City of Beebe		358,235	0.11186734%	
Municipal	City of Bentonville		3,515,950	1.09793962%	
Municipal	City of Bethel Heights				
Municipal	City of Biscoe		6,369	0.00198883%	
Municipal	City of Bono		62,062	0.01938041%	
Municipal	City of Bradford		7,568	0.00236341%	
Municipal	City of Brinkley		93,781	0.02928548%	
Municipal	City of Bryant		791,106	0.24704167%	

		Actual Employer	Employer Allocation
Division	Employer	Contributions	Percentage
Municipal	City of Cabot	\$ 892,368	0.27866340%
Municipal	City of Calico Rock	49,904	0.01558386%
Municipal	City of Carlisle	105,832	0.03304859%
Municipal	City of Cave Springs	67,666	0.02113031%
Municipal	City of Cedarville	1,471	0.00045927%
Municipal	City of Centerton	309,648	0.09669486%
Municipal	City of Charleston	78,606	0.02454659%
Municipal	City of Cherry Valley	16,480	0.00514641%
Municipal	City of Clarks ville	221,301	0.06910660%
Municipal	City of Clinton	52,298	0.01633142%
Municipal	City of Corning	89,719	0.02801705%
Municipal	City of Cotter	42,150	0.01316222%
Municipal	City of Crawfords ville	20,979	0.00655131%
Municipal	City of Crossett	257,335	0.08035907%
Municipal	City of Dardanelle	87,749	0.02740163%
Municipal	City of Decatur	121,580	0.03796626%
Municipal	City of Des Arc	107,947	0.03370912%
Municipal	City of Dewitt	111,094	0.03469162%
Municipal	City of Dierks	48,954	0.01528696%
Municipal	City of Dover	46,506	0.01452265%
Municipal	City of Elm Springs	38,051	0.01188224%
Municipal	City of Emerson		
Municipal	City of England	124,042	0.03873519%
Municipal	City of Eudora	82,404	0.02573253%
Municipal	City of Farmington	158,746	0.04957215%
Municipal	City of Flippin	60,836	0.01899755%
Municipal	City of Fordyce	126,431	0.03948126%
Municipal	City of Foreman	27,481	0.00858167%
Municipal	City of Fulton		
Municipal	City of Gassville	72,490	0.02263659%
Municipal	City of Gentry	133,144	0.04157732%
Municipal	City of Goshen	18,781	0.00586489%
Municipal	City of Gravette	109,987	0.03434606%
Municipal	City of Green Forest	176,121	0.05499809%
Municipal	City of Greenbriar	98,378	0.03072079%
Municipal	City of Greenland	16,210	0.00506189%
Municipal	City of Greers Ferry	13,748	0.00429322%
Municipal	City of Gum Springs		
Municipal	City of Hackett	24,905	0.00777731%
Municipal	City of Hamburg	143,456	0.04479762%
Municipal	City of Hampton	48,043	0.01500253%
Municipal	City of Hardy	51,412	0.01605450%
Municipal	City of Harrisburg	87,364	0.02728164%
Municipal	City of Harrison	597,103	0.18645968%
Municipal	City of Haskell	49,255	0.01538114%
Municipal	City of Hazen	153,611	0.04796884%
Municipal	City of Heber Springs	171,695	0.05361601%
Municipal	City of Helena-West Helena	545,402	0.17031479%
Municipal	City of Holly Grove	, -	
Municipal	City of Hope	562,820	0.17575401%
Municipal	City of Horatio	35,541	0.01109851%
Municipal	City of Hot Springs	2,953,884	0.92242124%
Municipal	City of Huntington	19,445	0.00607205%
Municipal	City of Huntsville	66,870	0.02088161%
Municipal	City of Huttig	18,516	0.00578202%
Municipal	City of Jacksonville	742,746	0.23194023%
Municipal	City of Jasper	39,404	0.01230487%
Municipal	City of Junction City	13,974	0.00436377%
Municipal	City of Kibler	11,484	0.00358619%
Municipal	City of Knoxville	32,767	0.01023231%
Municipal	City of Lamar	43,284	0.01351653%
Municipal	City of Lavaca	29,701	0.00927472%
Municipal	City of Lepanto	43,648	0.01363009%
Municipal	City of Leslie	10,201	0.00318546%
Municipal	City of Lewisville	45,787	0.00310340%
	, 	10,101	5.5 200 10 /0

		Actual Employer	Employer Allocation
Division	Employer	Contributions	Percentage
Municipal	City of Lincoln	\$ 130,194	0.04065630%
Municipal	City of Lockesburg	18,892	0.00589961%
Municipal	City of Lowell	216,570	0.06762927%
Municipal	City of Magnolia	282,813	0.08831514%
Municipal	City of Malvern	187,819	0.05865089%
Municipal	City of Mammoth Springs	36,942	0.01153603%
Municipal	City of Marked Tree	93,179	0.02909738%
Municipal	City of Marshall	48,541	0.01515799%
Municipal	City of Marvell	44,314	0.01383801%
Municipal	City of McRae	28,714	0.00896654%
Municipal	City of Melbourne	56,277	0.01757369%
Municipal	City of Mena	225,839	0.07052366%
Municipal	City of Monette	43,891	0.01370614%
Municipal	City of Monticello	462,074	0.14429378%
Municipal	City of Morrilton	464,570	0.14507324%
Municipal	City of Mount Ida	47,941	0.01497062%
Municipal	City of Mountain Home	827,917	0.25853694%
Municipal	City of Mountain Pine	17,262	0.00539038%
Municipal	City of Mountain View	106,066	0.03312158%
Municipal	City of Mountain View Water and Wastewater Department	71,743	0.02240339%
Municipal	City of Murfreesboro	16,643	0.00519714%
Municipal	City of Nashville	293,663	0.09170319%
Municipal	City of Norman	1,566	0.00048892%
Municipal	City of Ola	15,541	0.00485292%
Municipal	City of Pangburn	7,627	0.00238171%
Municipal	City of Paragould	662,960	0.20702531%
Municipal	City of Paris	242,179	0.07562624%
Municipal	City of Perryville	90,305	0.02819980%
Municipal	City of Piggott	93,323	0.02914247%
Municipal	City of Plummerville	21,564	0.00673389%
Municipal	City of Potts ville	63,269	0.01975739%
Municipal	City of Prairie Grove	200,650	0.06265771%
Municipal	City of Prescott	250,425	0.07820121%
Municipal	City of Quitman	62,617	0.01955369%
Municipal	City of Ravenden	7,738	0.00241637%
Municipal	City of Rector	57,580	0.01798065%
Municipal	City of Rison	32,746	0.01022564%
Municipal	City of Rogers	2,007,734	0.62696324%
Municipal	City of Russellville	558,072	0.17427133%
Municipal	City of Salem	31,089	0.00970836%
Municipal	City of Scranton	10,061	0.00314177%
Municipal	City of Searcy	732,634	0.22878242%
Municipal	City of Shannon Hills City of Sheridan	42,487	0.01326768%
Municipal	,	315,282	0.09845422%
Municipal	City of Shirley City of Smackover	2,664	0.00083189%
Municipal		34,650	0.01082017%
Municipal	City of Stamps	58,820	0.01836799% 0.00182072%
Municipal Municipal	City of Stuttgart	5,831 453,149	
•	City of Stuttgart City of Summit		0.14150651%
Municipal Municipal	City of Van Buren	19,897	0.00621343%
Municipal	City of Vilonia	358,640 43,104	0.11199391% 0.01346027%
Municipal	City of Viola	6,977	0.00217866%
Municipal	City of Waldron	143,989	0.04496399%
Municipal	City of Ward	182,318	0.05693313%
Municipal	City of Warren	264,251	0.08251858%
Municipal	City of West Fork	93,343	0.02914844%
Municipal	City of Western Grove	7,098	0.002914644%
Municipal	City of Wilmar	13,853	0.00221652%
Municipal	City of Wynne	185,888	0.05804794%
Municipal	City of Yellville	51,579	0.01610669%
Municipal	Clinton Water and Sewer	88,263	0.02756233%
Municipal	Crossett Public Library	27,858	0.00869920%
Municipal	Crossett Water Commission	47,842	0.01493976%
Municipal	El Dorado Water and Sewer	190,341	0.05943865%
		100,041	0.000 10000 70

Division	Employee		al Employer	Employer Allocation
Division	Employer Fordure Water Department	\$	ntributions	Percentage
Municipal	Fordyce Water Department	Ф	52,335	0.01634285%
Municipal Municipal	Forrest City Forrest City Water Utility		523,600 192,986	0.16350668% 0.06026459%
Municipal	Fort Smith Public Library		221,750	0.06924677%
Municipal	Harrisburg Water and Gas		48,119	0.01502632%
Municipal	Hope Water and Light		482,346	0.15062404%
Municipal	Hot Springs Advertising and Promotion Commission		385,379	0.12034369%
Municipal	Huntsville Water and Sewer Commission		83,108	0.02595259%
Municipal	Jacksonville Wastewater Utility		203,418	0.06352218%
Municipal	Jacksonville Water Commission		241,711	0.07547990%
Municipal	Little Rock Wastewater Utility		2,235,405	0.69805887%
Municipal	Malvern Water Works		174,596	0.05452166%
Municipal	McGehee Water and Sewer		38,101	0.01189791%
Municipal	Mena Water and Sewer		96,491	0.03013163%
Municipal	Mount Pleasant Water		13,320	0.00415935%
Municipal	North Little Rock Advertising and Promotion Commission		97,335	0.03039531%
Municipal	Pangburn Water		17,750	0.00554291%
Municipal	Piggott Light, Water, and Sewer		114,144	0.03564420%
Municipal	Rogers Water Utilities		629,857	0.19668802%
Municipal	Star City		49,206	0.01536569%
Municipal	Star City Water and Sewer		49,333	0.01540540%
Municipal	Town of Bigelow		43,000	0.0104004070
Municipal	Town of Emerson		4,405	0.00137541%
Municipal	Town of Fountain Hill		2,954	0.00092243%
Municipal	Town of Highfill		47,554	0.01484976%
Municipal	Town of Imboden		13,209	0.00412476%
Municipal	Van Buren Municipal Utilities		271,512	0.08478619%
Municipal	Vilonia Waterworks Association		118,473	0.03699588%
Municipal	Warren Water and Sewer		77,811	0.02429832%
Municipal	Wynne Water Utilities		122,536	0.03826494%
Other	Alpine Public Water Authority		5,209	0.00162657%
Other	Benton County Solid Waste Management District		77,932	0.02433607%
Other	Blytheville-Gosnell Airport		55,303	0.01726974%
Other	Boone County Regional Airport		7,459	0.00232936%
Other	Boston Mountain Solid Waste District		122,908	0.03838094%
Other	Buffalo Island Regional Water District		26,829	0.00837801%
Other	Clark County Country Water Facilities		7,275	0.00227177%
Other	Fulton County Water Authority		13,737	0.00428967%
Other	Hardin Public Water Authority		31,859	0.00994867%
Other	Highway 71 Water District		41,593	0.01298841%
Other	Hot Spring County Solid Waste Authority		130,441	0.04073344%
Other	James Fork Regional Water District		111,628	0.03485862%
Other	Kimzey Regional Water District		98,789	0.03084939%
Other	Little River Rural Development Authority Water System		37,417	0.01168429%
Other	Madison County Water Facilities Board		76,274	0.02381834%
Other	Magnet Butterfield Water		13,866	0.00432998%
Other	Marion County Regional Airport		. 0,000	0.00 10200070
Other	Milltown-Washburn Water Authority		34,089	0.01064502%
Other	Montgomery County Regional Public Water Authority		11,518	0.00359670%
Other	Nevada County-Prescott Solid Waste		12,398	0.00387163%
Other	North Garland County Regional Water District		71,472	0.02231898%
Other	Northeast Arkansas Regional Solid Waste Management District		93,670	0.02925085%
Other	Northeast Public Water Authority		33,227	0.01037599%
Other	Paragould Housing Authority		80,229	0.02505328%
Other	Paron-Owens ville Water Authority		00,223	0.0200002070
Other	Pulaski Area Geographic Information System		48,346	0.01509709%
Other	Pulaski County Solid Waste Management District		41,059	0.01282154%
Other	Riversouth Rural Water District		22,322	0.00697043%
Other	Saline County Regional Solid Waste Management District		21,138	0.00660097%
Other	Sardis Water Association		92,976	0.02903408%
Other	South Bend Fire District No. 10		4,468	0.02903406%
Other	Southeast White County Water Association		33,964	0.00139532%
Other	Southwest Boone County Water Association		24,789	0.00774088%
Other	Southwest White County Water Association		59,818	0.00774088%
Other	Texarkana Regional Airport		49,639	0.01550108%
Outof	Totaliana Regional Aliport		73,003	0.0100010070

		Actual Employer	Employer Allocation
Division	Employer	Contributions	Percentage
Other	Upper Southwest Arkansas Regional Solid Waste Management District	\$ 150,278	0.04692782%
Other	Washington Water Authority	136,076	0.04249309%
Other	Watson Chapel Water Association	51,582	0.01610767%
	Alma School District No. 30		
	Alpena School District No. 5		
	Arkadelphia School District No. 1	1,182	0.00036895%
	Ashdown School District No. 31	4.040	0.000507000/
	Atkins School District No. 18	1,913	0.00059739%
	Bald Knob School District Barton School District No. 4	1,103	0.00034453%
	Bauxite School District No. 14		
	Beebe School District		
	Benton School District No. 8	1,248	0.00038971%
	Bentonville School District No. 6	1,210	0.0000007170
	Bergman School District No. 3	1,007	0.00031451%
	Berryville School District	.,	
	Blytheville School District No. 5		
	Booneville School District No. 65	1,755	0.00054818%
School District	Bradley School District No. 20		
School District	Brinkley School District		
School District	Brookland School District No. 14		
School District	Cabot School District No. 4		
School District	Cedarville School District No. 44		
School District	Clarendon School District No. 6		
	Clarksville School District No. 17	2,382	0.00074398%
	Clinton School District		
	Concord School District		
	Conway School District		
	Corning School District No. 8		
	Cossatot River School District	1,235	0.00038550%
	Cotter School District No. 60		
	Crossett School District No. 52 Cutter Morning Star Schools		
	Dardanelle School District No. 15		
	Deer School District No. 21		
	Des Arc School District No. 5	1,296	0.00040484%
	Dollarway School District No. 2	-,	
	Dover School District No. 17		
School District	Dumas Special School District		
School District	El Dorado School District No. 15		
School District	England School District No. 2		
School District	Fairview School District	1,407	0.00043948%
School District	Fayetteville School District No. 1	1,032	0.00032216%
	Flippin School District No. 26		
	Fordyce School District No. 39		
	Foreman School District No. 25		
	Forrest City School District	5,316	0.00165990%
	Fort Smith School District	4,302	0.00134337%
	Fouke School District No. 15		
	Genoa Central School District No. 1		
	Gentry School District No. 19 Green Forest School District		
	Greenwood School District No. 25	591	0.00018461%
	Hamburg School District No. 51	391	0.0001040176
	Harrison School District No. 1		
	Hazen School District No. 2		
	Heber Springs School District No. 1		
	Helena-West Helena School District No. 2	2,489	0.00077739%
	Highland School District No. 42	,	
	Hope School District No. 1A	5,136	0.00160381%
School District	Horatio School District No. 55	848	0.00026470%
School District	Hot Springs School District	2,320	0.00072433%
School District	Hoxie School District No. 46		
	Huntsville School District		
School District	Izard County Consolidated School District No. 1		

B			Employer	Employer Allocation
Division	Employer Jackson County School District No. 5	Cont	ributions	Percentage
	Jasper School District No. 1			
	Jonesboro School District No. 1	\$	1,643	0.00051295%
	Junction City School District No. 75	•	.,	
School District	Lafayette County School District.			
School District	Lake Hamilton School District No. 5			
	Lakeside School District No. 1			
	Lavaca School District No. 3		4.40=	0.000045004
	Lee County School District Little Rock School District		1,167	0.00036456%
	Lonoke School District No. 1		10,247	0.00319975%
	Magazine School District No. 15			
	Magnolia School District No. 14			
	Malvern School District			
School District	Marion School District No. 3			
School District	McCrory School District No. 12		298	0.00009298%
	McNeil School District No. 37 (Stephens)			
	Mountain Home School District No. 9		743	0.00023200%
	Mountain View School District			
	Mountainburg School District No. 16 Newport School District			
	North Little Rock School District		1,962	0.00061272%
	Osceola School District No. 1		1,502	0.0000121270
	Ozark School District No. 14			
School District	Paragould School District No. 1			
School District	Piggott School District No. 52			
School District	Pine Bluff School District No. 3		6,300	0.00196718%
	Pocahontas School District No. 19			
	Pottsville School District No. 61		1,008	0.00031464%
	Pulaski County Special School District		1,506	0.00047037%
	Rogers School District No. 30		1.074	0.000335509/
	Russellville School District No. 14 Searcy County School District No. 17		1,074 552	0.00033550% 0.00017238%
	Sheridan School District No. 37		618	0.00017238%
	Shirley School District No. 3		010	0.0001020170
	Siloam Springs School District No. 21		82	0.00002553%
	Smackover School District No. 39			
School District	South Central Service Cooperative			
	South Conway County School District		1,955	0.00061044%
	South Mississippi County School District No. 57			
	South Pike County School District			
	Southside School District No. 3			
	Springdale School District No. 50 Stuttgart School District			
	Texarkana School District No. 7			
	Trumann School District No. 22			
School District	Two Rivers School District		777	0.00024275%
School District	Valley Springs School District No. 2			
School District	Van Buren School District No. 42		1,841	0.00057475%
	Vilonia School District			
	Waldron School District		547	0.00017090%
	Warren School District No. 1		217	0.00006791%
	Watson Chapel School District No. 24 West Memphis School District No. 4			
	White Hall School District			
	Wynne School District No. 9			
	Yellville Summit School District No. 4			
State	Administrative Office of the Courts		3,413,244	1.06586737%
State	Appraiser Licensing and Certification Board		26,788	0.00836508%
State	Arkansas Athletic Commission		6,449	0.00201384%
State	Arkansas Board of Abstracters' Examiners			
State	Arkansas Board of Dispensing Opticians		2,294	0.00071639%
State	Arkansas Board of Examiners in Counseling		30,122	0.00940617%
State State	Arkansas Board of Examiners in Speech-Language Pathology and Audiology Arkansas Board of Geologists		8,941	0.00279204%
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Division	Employer		al Employer ntributions	Employer Allocation Percentage
State	Arkansas Board of Hearing Instrument Dispensers	\$	2,948	0.00092065%
State	Arkansas Building Authority	Ť	,	
State	Arkansas Bureau of Legislative Research		1,449,028	0.45249369%
State	Arkansas Burial Association Board			
State	Arkansas Child Abuse and Neglect Prevention Board			
State	Arkansas Commission on Law Enforcement Standards and Training		263,407	0.08225526%
State	Arkansas Contractors Licensing Board		120,453	0.03761434%
State	Arkansas County Conservation District		20,453	0.00638696%
State	Arkansas Court of Appeals		595,460	0.18594656%
State	Arkansas Crime Information Center		273,261	0.08533234%
State	Arkansas Department of Agriculture		3,241,065	1.01210017%
State	Arkansas Department of Correction		22,518,902	7.03206711%
State	Arkansas Department of Emergency Management		649,191	0.20272558%
State	Arkansas Department of Finance and Administration		14,982,526	4.67865315%
State	Arkansas Department of Higher Education		338,035	0.10555942%
State	Arkansas Department of Rural Services		440 226	0.140212720/
State	Arkansas Development Finance Authority		449,326	0.14031272% 0.00060493%
State State	Arkansas Dietetics Licensing Board Arkansas Disability Determination for Social Security Administration		1,937 4,939,745	1.54255392%
State	Arkansas Economic Development Commission		624,083	0.19488495%
State	Arkansas Educational Television Commission		23,840	0.00744460%
State	Arkansas Employment Security Department		5,041,273	1.57425823%
State	Arkansas Ethics Commission		104,794	0.03272436%
State	Arkansas Fair Housing Commission		101,701	0.0027210070
State	Arkansas Fire Protection Licensing Board		13,085	0.00408605%
State	Arkansas Forestry Commission		10,000	0.0010000070
State	Arkansas Game and Fish Commission		4,445,698	1.38827584%
State	Arkansas Game and Fish Commission - Wildlife Officers		109,341	0.03414445%
State	Arkansas Geographic Information Office		118,080	0.03687341%
State	Arkansas Geological Survey		135,763	0.04239528%
State	Arkansas History Commission			
State	Arkansas Home Inspector Registration Board		6,630	0.00207022%
State	Arkansas Judicial Discipline and Disability Commission		57,369	0.01791471%
State	Arkansas Legislative Audit		3,876,859	1.21064233%
State	Arkansas Lottery Commission		592,631	0.18506312%
State	Arkansas Manufactured Home Commission		22,415	0.00699966%
State	Arkansas Minority Health Commission		59,894	0.01870338%
State	Arkansas Motor Vehicle Commission		27,492	0.00858493%
State	Arkansas Natural Resources Commission		424,687	0.13261866%
State	Arkansas Northeastern College		202,264	0.06316189%
State	Arkansas Oil and Gas Commission		213,842	0.06677727%
State	Arkansas Parole Board		223,509	0.06979610%
State	Arkansas Psychology Board		11,857	0.00370271%
State	Arkansas Public Defender Commission		3,226,245	1.00747232%
State	Arkansas Public Employees Retirement System Arkansas Public Service Commission		1 006 110	0.24.4207.470/
State	Arkansas Real Estate Commission		1,006,448	0.31428747% 0.03382964%
State	Arkansas Rehabilitation Services		108,333	
State State	Arkansas Science and Technology Authority		1,074,401	0.33550736%
State	Arkansas Science and Technology Admonty Arkansas Sentencing Commission		21,183	0.00661481%
State	Arkansas Social Work Licensing Board		15,534	0.00485076%
State	Arkansas Spinal Cord Commission		154,945	0.04838543%
State	Arkansas State Board Embalmers and Funeral Directors		134,943	0.0403034370
State	Arkansas State Board of Architects, Landscape Architects, and Interior Designers		17,507	0.00546689%
State	Arkansas State Board of Barber Examiners		20,311	0.00634270%
State	Arkansas State Board of Chiropractic Examiners		10,027	0.00313105%
State	Arkansas State Board of Collection Agencies		22,149	0.00691648%
State	Arkansas State Board of Dental Examiners		17,561	0.00548396%
State	Arkansas State Board of Election Commissioners		66,765	0.02084907%
State	Arkansas State Board of Licensure for Professional Engineers and Surveyors		49,781	0.01554542%
State	Arkansas State Board of Massage Therapy			
State	Arkansas State Board of Nursing		238,663	0.07452829%
State	Arkansas State Board of Optometry		6,558	0.00204800%
State	Arkansas State Board of Pharmacy		170,715	0.05330993%
State	Arkansas State Board of Physical Therapy		16,559	0.00517084%

Division	Employer	Actual Employer		Employer Allocation
Division State	Employer Arkansas State Board of Public Accountancy	\$	ntributions	Percentage 0.01991754%
State	Arkansas State Claims Commission	Φ	63,782 59,850	0.01868955%
State	Arkansas State Crime Laboratory		1,251,211	0.39072068%
State	Arkansas State Ciline Laboratory Arkansas State Library		274,549	0.08573461%
State	Arkansas State Medical Board		163,202	0.05096379%
State	Arkansas State Military Department		2,240,393	0.69961645%
State	Arkansas State Military Department - Civilian Firefighters		870,782	0.27192271%
State	Arkansas State Police		2,418,359	0.75519052%
State	Arkansas State Tobacco Settlement Commission		4,235	0.00132237%
State	Arkansas State Treasurer		376,548	0.11758608%
State	Arkansas State University		458,369	0.14313672%
State	Arkansas State University - Beebe		87,708	0.02738905%
State	Arkansas State University - Mountain Home		0.,.00	***************************************
State	Arkansas State University - Newport		31,182	0.00973737%
State	Arkansas Student Loan Authority		- , -	
State	Arkansas Supreme Court		557,762	0.17417469%
State	Arkansas Supreme Court - Bar of Arkansas		232,529	0.07261283%
State	Arkansas Tech University		1,665,343	0.52004326%
State	Arkansas Tobacco Control Board			
State	Arkansas Towing and Recovering Board		23,657	0.00738734%
State	Arkansas Veterans Child Welfare Service		13,467	0.00420539%
State	Arkansas Waterways Commission		24,493	0.00764851%
State	Ashley County Conservation District		7,468	0.00233216%
State	Assessment Coordination Department		214,145	0.06687198%
State	Auctioneers Licensing Board		7,580	0.00236718%
State	Auditor of State		238,052	0.07433734%
State	Auditor of State - Constitutional Officers		117,086	0.03656281%
State	Auditor of State - Constitutional Officers		382,198	0.11935059%
State	Auditor of State - Court Reporters			
State	Auditor of State - Deputy Prosecuting Attorney		3,138,369	0.98003094%
State	Auditor of State - District Judges		693,803	0.21665656%
State	Auditor of State - District Judges		1,393,488	0.43514997%
State	Auditor of State - Drug Court Juvenile Probation and Intake Office			
State	Auditor of State - General Assembly House		702,630	0.21941317%
State	Auditor of State - General Assembly House			
State	Auditor of State - General Assembly Senate		14,033	0.00438203%
State	Auditor of State - General Assembly Senate		230,354	0.07193353%
State	Auditor of State - Prosecuting Attorney		746,208	0.23302132%
State	Auditor of State - Trial Court Administrative Assistants			
State	Baxter County Conservation District		10,293	0.00321412%
State	Benton County Conservation District		6,482	0.00202430%
State	Black River Technical College		157,679	0.04923898%
State	Boone County Conservation District		7,839	0.00244796%
State	Buffalo Conservation District		11,768	0.00367499%
State	Calhoun County Conservation District		1,685	0.00052626%
State	Capitol Zoning District Commission		12,969	0.00404987%
State	Carroll County Conservation District		16,450	0.00513706%
State	Chicot County Conservation District		1,838	0.00057408%
State	Clark County Conservation District		4,143	0.00129362%
State	Clay County Conservation District		13,420	0.00419080%
State	Cleburne County Conservation District		11,606	0.00362434%
State	Cleveland County Conservation District		40 40E	0.045334300/
State	College of the Ouachitas		49,105	0.01533429%
State	Columbia County Conservation District		1,777	0.00055502%
State	Commissioner of State Lands		414,434	0.12941690%
State State	Conway County Conservation District Cossatot Conservation District		9,697 22,370	0.00302803% 0.00698560%
State	Craighead County Conservation District		16,679	0.00520855%
State	Crawford County Conservation District		3,304	0.00520855%
State	Crittenden County Conservation District		21,380	0.00103160%
State	Crooked Creek Conservation District		23,656	0.00738723%
State	Cross County Conservation District		9,344	0.00738723%
State	Dallas County Conservation District		3,248	0.00291803%
State	Department of Aeronautics		52,939	0.01653142%
State	Department of Agriculture		494,333	0.15436738%
	F		10 1,000	33 1001 0070

Division	Employer		tual Employer Contributions	Employer Allocation Percentage
State	Department of Arkansas Heritage	\$	800,791	0.25006622%
State	Department of Commerce	*	245,729	0.07673480%
State	Department of Community Correction		8,402,665	2.62393361%
State	Department of Correction		1,354,716	0.42304250%
State	Department of Education		108,346	0.03383360%
State	Department of Education		,	
State	Department of Education - School for the Blind			
State	Department of Education - School for the Deaf		6,018	0.00187932%
State	Department of Energy and Environment		802,589	0.25062751%
State	Department of Environmental Quality		2,184,860	0.68227507%
State	Department of Finance and Administration		706,228	0.22053669%
State	Department of Health		3,873	0.00120956%
State	Department of Health		16,044,070	5.01014571%
State	Department of Human Services		46,596	0.01455076%
State	Department of Human Services		47,258,720	14.75766864%
State	Department of Information Systems		1,700,104	0.53089822%
State	Department of Inspector General		284,830	0.08894497%
State	Department of Labor		391,312	0.12219652%
State	Department of Labor and Licensing		284,776	0.08892799%
State	Department of Parks and Tourism		4,473,273	1.39688678%
State	Department of Parks, Heritage, and Tourism		629,230	0.19649208%
State	Department of Public Safety		754,960	0.23575426%
State	Department of the Military		27,422	0.00856332%
State	Department of Transformation and Shared Services		247,000	0.07713169%
State	Department of Veterans Affairs		22,496	0.00702503%
State	Department of Veterans Affairs		1,324,735	0.41368029%
State	Desha County Conservation District		3,505	0.00109462%
State	Disabled Veterans Service Office		3,986	0.00124459%
State	Drew County Soil and Water Conservation District		12,554	0.00392025%
State	Drug Task Force - 10th Judicial District		13,924	0.00434816%
State	Drug Task Force - 13th Judicial District		26,859	0.00838739%
State	Drug Task Force - 14th Judicial District		22,514	0.00703059%
State	Drug Task Force - 15th Judicial District		23,298	0.00727551%
State	Drug Task Force - 1st Judicial District		19,203	0.00599663%
State	Drug Task Force - 20th Judicial District		24,852	0.00776068%
State	Drug Task Force - 21st Judicial District		4,085	0.00127574%
State	Drug Task Force - 3rd Judicial District		19,839	0.00619520%
State	Drug Task Force - 5th Judicial District		58,762	0.01834992%
State	Drug Task Force - Batesville		26,733	0.00834814%
State	Drug Task Force - South Central		19,136	0.00597574%
State	East Arkansas Community College		305,892	0.09552226%
State	Faulkner County Conservation District		8,531	0.00266396%
State	Franklin County Conservation District		9,888	0.00308778%
State	Fulton County Conservation District		15,468	0.00483014%
State	Garland County Conservation District		5,160	0.00161123%
State	Grant County Conservation District			
State	Greene County Conservation District		16,298	0.00508957%
State	Health Services Permit Agency		42,534	0.01328241%
State	Hempstead County Conservation District		3,938	0.00122973%
State	Henderson State University		394,619	0.12322912%
State	Hot Spring County Conservation District		159	0.00004975%
State	Independence County Conservation District		12,211	0.00381312%
State	Izard County Conservation District		460	0.00014352%
State	Jackson County Conservation District		4,507	0.00140746%
State	Jefferson County Conservation District		11,152	0.00348253%
State	Johnson County Conservation District		4,929	0.00153931%
State	Lafayette Conservation District		3,652	0.00114052%
State	L'Aigle Creek Conservation District		•	
State	Lawrence County Conservation District		15,782	0.00492820%
State	Lee County Conservation District		4,765	0.00148804%
State	Lincoln County Conservation District		2,847	0.00088901%
State	Liquified Petroleum Gas Board		38,225	0.01193677%
State	Little River Conservation District		,	
State	Logan County Conservation District		11,018	0.00344062%
State	Lonoke County Conservation District		9,551	0.00298239%
	•		-,	

Division	Employer		al Employer	Employer Allocation Percentage
State	Madison County Conservation District	\$	15,340	0.00479030%
State	Martin Luther King, Jr. Commission	•	31,329	0.00978319%
State	Miller County Conservation District		01,020	0.0001.00.070
State	Mine Creek Conservation District		11,735	0.00366447%
State	Mississippi County Conservation District		4,249	0.00132680%
State	Monroe County Conservation District		6,165	0.00192513%
State	Montgomery County Conservation District		2,935	0.00091659%
State	National Park Community College		99,959	0.03121460%
State	Nevada County Conservation District		2,560	0.00079954%
State	Newton County Conservation District		3,904	0.00121901%
State	North Arkansas College		643,199	0.20085436%
State	Northwest Arkansas Community College		474,126	0.14805729%
State	Office of Attorney General		1,913,170	0.59743334%
State	Office of Health Information Technology		.,,	
State	Office of Medicaid Inspector General		143,665	0.04486292%
State	Office of the Governor		226,879	0.07084855%
State	Office of the Governor		589,058	0.18394749%
State	Office of the Lieutenant Governor		23,991	0.00749184%
State	Office of the Prosecutor Coordinator		149,484	0.04667992%
State	Office of the Speaker of the House		309,866	0.09676302%
State	Office of Victims and Witness Assistance - 10th Judicial District		1,731	0.00054055%
State	Office of Victims and Witness Assistance - 15th Judicial District		12,425	0.0034033%
State			3,523	0.00388012%
	Ouachita County Conservation District Ozarka College			0.00110014%
State	3		77,243	0.02412113%
State	Perry County Conservation District		11 570	0.003645070/
State	Phillips County Conservation District		11,579	0.00361597%
State	Pike County Conservation District		2,598	0.00081131%
State	Poinsett County Conservation District		6,817	0.00212887%
State	Pope County Conservation District		3,640	0.00113672%
State	Poteau River Conservation District		7,157	0.00223498%
State	Prairie County Conservation District		4,675	0.00145982%
State	Professional Bail Bondsman License Board		25,949	0.00810310%
State	Pulaski County Conservation District		3,723	0.00116252%
State	Pulaski Technical College		293,552	0.09166857%
State	Randolph County Conservation District		7,656	0.00239071%
State	Rich Mountain Community College		85,025	0.02655099%
State	Rich Mountain Conservation District		5,568	0.00173874%
State	Saint Francis County Conservation District		5,625	0.00175663%
State	Sebastian County Conservation District		27,407	0.00855840%
State	Secretary of State		1,233,472	0.38518130%
State	Secretary of State - State Capitol Police		20,181	0.00630206%
State	Senate Clerk		174,229	0.05440732%
State	Sharp County Conservation District		11,766	0.00367435%
State	Southeast Arkansas College		501,267	0.15653270%
State	Southern Arkansas Community College		191,541	0.05981325%
State	Southern Arkansas University		221,056	0.06902990%
State	Southern Arkansas University Tech		134,954	0.04214254%
State	State Bank Department		973,701	0.30406133%
State	State Insurance Department		1,388,194	0.43349682%
State	State Securities Department		313,910	0.09802583%
State	Statewide Shared Services		878,020	0.27418288%
State	Stone County Conservation District		32,915	0.01027854%
State	Union County Conservation District		9,616	0.00300275%
State	University of Arkansas - Cossatot Community College		85,923	0.02683157%
State	University of Arkansas - Fayetteville		811,787	0.25350009%
State	University of Arkansas - Fort Smith		111,667	0.03487074%
State	University of Arkansas - Little Rock		620,152	0.19365720%
State	University of Arkansas - Monticello		175,927	0.05493736%
State	University of Arkansas - Phillips Community College		57,281	0.01788728%
State	University of Arkansas - Pine Bluff		63,839	0.01993538%
State	University of Arkansas Community College - Batesville		119,700	0.03737932%
State	University of Arkansas Community College - Hope		80,817	0.02523691%
State	University of Arkansas Community College - Morrilton		61,361	0.01916147%
State	University of Arkansas Cooperative Extension Service		303,002	0.09461976%
State	University of Arkansas for Medical Sciences		845,832	0.26413147%
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		Act	ual Employer	Employer Allocation
Division	Employer	С	ontributions	Percentage
State	University of Central Arkansas	\$	1,170,670	0.36556992%
State	Van Buren County Conservation District		7,721	0.00241114%
State	Veterinary Medical Examination Board		8,216	0.00256571%
State	War Memorial Stadium Commission			
State	Washington County Conservation District		14,595	0.00455773%
State	White County Conservation District		6,545	0.00204391%
State	Woodruff County Conservation District			
State	Workers' Compensation Commission		791,976	0.24731352%
State	Yell County Conservation District		14,207	0.00443638%
	TOTAL	\$	320,231,614	100.00000000%

Part					Deferre	d Outflows of Res	ources			Deferred Inflo	ws of Resources			Pension Expense	
Part														Net Amortization of	
Part															
Part							Changes in				Changes in				
Part					Net Difference										
Part															
Part				Differences	and Actual		Between Employer		Differences				Proportionate		
Part															
Section Process Proc			Not Deceles			01				04					
	Division	Employer													
Source S			\$ 4,281,591							'		\$ (246,640)			
Court Cour															
Search Course															
Country Coun											(13,430)				
Court Cour											(6.549)				
Decoming Control Con															
County C	County	Boone County		200,043	1,758,067		467,500	2,425,610	(100,620)		(7,779)	(108,399)	804,071		1,077,051
County C															
Course C															
County C															
Charles Char		Clark County													
County C															
County C															
County C											(22,154)				
County C											(49.621)				
County Cardword County C											(10,021)				
County	County	Craighead County		425,325	3,737,937			4,543,778	(213,935)		(105,037)	(318,972)		(11,260)	1,698,325
County County Sale Sal															
County Dates Coun															
County Desire County Cou											(90,302)				
County C															
County Fast	County	Drainage District No. 9									(6,599)				
County Federate County 18,108,327 44,860 38,1981 82,893 507,854 C18,800 C18,007 C17,140 65,007 522,007															
County Females County September Se															
County Fuls County Fuls County Fuls County 2,510,511 50,181 5															
County County County AF10.489 110.687 972.590 309.641 1392.716 (55.868) (8.808) (114.355) 444.824 117.161 561.985 560.0000 560.237 324.522 318.25.386 12.0000 560.237 324.522 318.25.386 32.0000 32.00															
County Genera County 6,802.72 130,280 1.352,2646 1.20.3131 3.233,387 (106,045) (12,272) 47,479 465,282 89,119 County 4,652,024 111,664 891,351 120,666 1213,381 (66,166) (161,346) (17,512) 448,852 22,132 470,664 120,000 120,0	County	Garland County		555,812	4,884,713				(279,569)		(439,132)		2,234,075	301,139	2,535,214
County Hempstand County 4,852,024 14,35,053 93,417 2,322,399 (82,133) (130,257) (212,390) 66,0337 32,422 981,159 (201,100)															
County Hos Spring County 4,852,024 11,1664 991,351 120,866 121,3881 (81,166) (141,362) (144,062) (48,363) (33,053) 12,878 342,920 (141,362) (1															
Courry Howard County 9,720,666 23,350 20,2361 65,047 2,340,388 (17,484) (38,472) (48,529) (48,529) (48,529) 330,053 (12,867 34,230) (20,107 12															
County	County		3,420,916	82,113	721,647		5,891		(41,302)		(44,092)		330,053		342,920
County											(364,472)				
County Jefferson County 14,102,940 338,517 2,975,037 499,586 3,723,140 (170,271) (500,104) (670,375) 1,360,685 (345,551) 1,015,114 (500,104) 1,360,685 (345,551) 1,015,114 (500,104) 1,360,685 (345,551) 1,015,114 (345,682) (345,684) (34											(40,000)				
County Johnson County 5,890,293 140,426 1,234,128 746,779 2,121,333 (70,633) (66,585) (137,194) 264,086 141,04 260,228 County Lawrence County 4,590,2278 108,070 949,762 551,204 1,690,306 (54,386) (184,485) (23,844) 434,384 165,869 600,273 County Lee County 1,385,131 46,460 408,219 51,566 556,236 (23,364) (24,562) (47,226) 181,670 50,036 County Lincoin County 3,384,838 81,247 714,037 553,983 13,49,267 (40,967) (28,694) (63,271) 326,572 187,766 274,431 County Lincoin County 6674,124 160,201 1,407,917 312,232 1,880,350 (80,580) (97,784) (65,518) 345,367 266,667 274,431 County Lingan County 6674,124 160,201 1,407,197 312,232 1,880,350 (80,580) 191,385 380,068 193,48															
County Laflayetine County 2,550,623 61,233 538,058 69,977 696,238 (1,248) (23,124) 246,066 14,140 200226 County Lee County 1,395,131 46,450 408,219 51,566 506,235 (23,364) (24,562) (47,26) 186,703 17,160 203,833 County Lincoln County 4,699,368 112,792 991,269 470,306 1,574,367 (56,734) (9,784) (68,618) 453,367 286,064 721,431 County Lindel County 4,699,036 112,792 991,269 470,306 1,574,367 (56,734) (9,784) (66,618) 453,367 286,064 721,431 County Lonoke County 9,518,619 222,8479 2,007,967 1,051,276 3,287,222 (114,922) (12,152) (227,075) 918,385 380,066 2,288,311 County Marico County 4,701,135 112,243 991,712 222,615 1,351,710 (68,739) (147,229) 204,049,4 455,70 </td <td></td>															
County Lec County Lec County Lec County Lec County Lec County Lincoln County 3,384,388 14,247 714,037 553,983 13,49.267 (40,887) (28,804) (69,371) 326,572 17,766 13,318 County Little River County (40,887) (40,		Lafayette County	2,550,623	61,223	538,058		96,977	696,258	(30,795)		(6,329)	(37,124)	246,086	14,140	260,226
County Lincoln County Lincoln County 3.384,838 81,247 714,037 553,983 1,349,267 (40,867) (28,504) (93,711) 326,572 187,746 514,318 County Logan County 6,674,124 180,001 1,407,917 312,232 1,880,350 (80,580) (80,580) 643,926 259,320 903,246 County Lonoke County 9,518,619 22,8479 2,007,967 1,615,1276 3,287,722 (114,923) (112,152) (80,580) 643,926 259,320 903,246 County Madison County 5,763,175 138,335 1,215,750 458,482 1,812,567 (68,581) (147,295) (20,4054) 453,570 459,498 County Milor County Malor County 1,524,381 216,570 458,482 1,812,577 (68,581) (147,295) (20,4054) 453,570 459,488 County Milor County 4,764,481 21,575 38,281 1,565,103 322,871 (155,517 (56,739) (57,315) (152,4169															
Little River County Little River County 6.674 4.699,036 112,792 991,289 470,306 15,74,387 (66,734) (66,518) 453,367 228,046 721,431 721,43															
County Logan County 6,674,124 160,201 1,407,917 312,232 1,880,350 (80,580) (80,580) 643,926 259,320 903,246 County Lonoke County 4,516,157 138,335 1,215,750 458,482 1,812,567 (89,581) (12,152) (227,075) 918,365 380,066 1,289,431 County Marion County 4,701,135 138,335 1,215,750 458,482 1,812,567 (69,581) (147,295) (204,04) 453,07 146,948 County Miler County Mort 8,754,485 210,137 1,846,772 270,103 2,327,012 (105,697) (17,275) (204,04) 450,318 895,459 County Mort Mort 1,524,450 37,480 329,390 34,535 401,405 (18,882) (30,738) 49,500 150,650 4,487 155,137 County Mort Mort Mort 4,822,444 479,148 323,074 1,345,431 (36,562) 292,170 155,137 46,464															
County Madison County 5,783,175 138,335 1,215,750 458,482 1,812,567 (69,581) (69,581) 556,06 19,912 746,98 County Miler County Miler County 8,754,485 210,137 1,846,772 270,103 2,327,012 (10,5697) (57,315) (13,012) 844,641 50,818 895,859 County Miler County 245,381 2,156,510 362,333 2,764,734 (123,424) (12,745) (23,610) 84,641 50,818 895,859 County Monroe County 1,561,450 37,480 322,390 34,535 401,405 (18,852) (30,738) (49,590) 150,650 44,677 155,137 County Monroe County 3,822,414 91,751 806,344 479,148 1,377,243 (46,160) (26,144) (72,294) 388,790 135,855 504,414 County Newdon County 2,990,394 71,779 630,828 163,777 866,384 (36,104) (68,691) (38,782) 288,162	County	Logan County	6,674,124		1,407,917		312,232	1,880,350	(80,580)			(80,580)	643,926	259,320	903,246
County Main County 4,701,135 112,843 991,712 252,615 1,357,170 (66,759) (147,285) (20,4054) 453,570 84,521 588,081 County Miller County 8,754,485 210,137 1,846,772 270,103 2,327,012 (105,697) (57,315) (163,012) 844,641 5,816,81 County Mensor County 1,561,450 37,480 329,390 34,535 401,405 (18,852) (30,738) (48,569) 98,633 184,267 1,705,70 County Monper County 3,822,414 91,751 806,344 479,148 1,377,243 (46,150) (26,144) (72,294) 386,70 135,855 50,445 County Newada County 3,022,280 72,889 638,818 233,074 1,384,813 (36,562) (26,144) (72,294) 386,70 135,855 50,445 County Newada County 7,140,192 171,388 1,506,234 380,777 1,846,814 (36,104) (68,89) (36,792) 288,516 <td></td> <td>(112,152)</td> <td></td> <td></td> <td></td> <td></td>											(112,152)				
County Miler County Miler County 48,754,485 210,137 1,846,772 270,103 2,327,012 (10,5697) (57,315) (18,012) 844,641 50,818 895,499 County Mississippi County 10,222,774 245,381 2,156,510 362,843 2,764,734 (12,3424) (11,2745) (236,169) 986,303 184,267 1,170,573 County Mongonery County 1,561,450 37,480 329,390 34,535 401,405 (18,852) (30,738) (49,590) 150,650 4,87 155,137 County Mongonery County 3,822,414 91,751 806,344 479,148 1,377,243 (46,150) (26,144) (72,294) 388,790 135,855 50,244 421,414 4											(147 205)				
County County Massispip County 10.22.2774 245.381 2.156.510 382.843 2.764.734 (123.424) (127.45) (236.169) 98.033 184.267 1.705.70 County Monroe County 1.561.450 37.480 329.390 34.585 401.405 (18.852) (30.738) (49.500) 150.680 4.487 1.705.70 County Monroe County 3.028.267 3.028.268 638.818 323.074 1.034.881 (36.562) (26.144) (72.204) 386.70 125.855 504.645 County Nowbord County 2.990.394 71.779 630.828 163.777 866.384 (36.104) (68.8) (36.702) 288.516 94.906 383.622 County Outsilla County 7.140.192 171.388 1.506.234 380.725 2.853.47 (86.207) (20.830) (107.037) 688.586 4.497.64 68.278 602.278 397.732 879.899 (34.444) (28.109) (107.037) 688.586 4.490.6 383.729 2.855.30 865 3.267 (1.634) (1.12.45) <td></td>															
County County Montgomery County 3,822,414 91,751 806,344 479,148 1,377,243 (46,150) (26,144) (72,294) 388,790 135,855 504,645 County Newada County 2,990,394 71,779 630,828 183,777 866,384 (36,104) (68,8) (38,792) 288,516 94,906 383,822 County Ouachiac County 7,140,192 171,388 1,506,234 380,725 2,583,477 (86,639) (36,702) (20,830) (107,037) 688,882 156,777 845,662 County Perry County 2,857,004 68,578 602,689 307,732 978,999 (34,944) (28,109) (62,603) 275,646 115,090 390,786 County Phillips County 4,157,168 876,980 672,073 1,648,819 (60,191) (11,254) (12,888) 13,059 22,783 392,893 (45,044) (80,001) (11,254) (11,254) (11,254) (11,254) (11,254) (11,254) (11,254) (11,254)															
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County Newton County 2.990.934 71,779 630.828 163,777 866,834 (36,104) (688) (38,792) 288,516 94,906 383,622 County Ouachilac County 7,140,192 2,857,004 68,578 602,899 307,732 978,999 (34,494) (28,109) (62,603) 27,6,646 115,090 302,736 County Phillips County 4,157,168 876,989 672,073 1,648,199 (60,191) (10,091) (60,03) 275,646 115,090 320,736 County Phillips County Library 135,353 3,249 28,553 865 32,867 (1,634) (11,254) (12,888) 13,059 (2,781) 10,278 County Pike County 3,310,114 79,454 688,273 174,675 952,402 (39,965) (19,996) 319,303 131,198 40,278 County Poinsett County 5,121,665 122,837 1,080,423 531,122 1,734,482 (61,836) (2,595) (64,431) 494,043											(26,144)				
County Ouachila County 7.140,192 17.1388 1.566,234 380,725 2.058,347 (86.207) (20.830) (107.037) 688,892 156,777 845,669 County Perry County 2.857,004 68,578 602,689 307,732 978,999 (34,494) (20,109) (62,603) 275,648 155,073 329,786 County Phillips County Library 135,353 3.249 28,553 865 32,667 (1,634) (11,254) (12,888) 130,059 (2,781) 10,786 County Phike County 135,553 3,349 28,553 865 32,667 (1,634) (11,254) (12,888) 130,059 (2,781) 10,278 County Phike County 5,121,665 122,937 1,080,423 531,122 1,734,482 (61,836) (2,595) (64,431) 494,143 209,931 70,474 County Polk County 4,970,542 19,310 1,048,543 239,471 1,077,00 (60,012) (64,431) 494,143 209,931											(688)				
County Perry County 2857,004 68,578 602,689 307,732 978,999 (34,494) (28,109) (62,603) 275,646 115,090 39,786 County Phillips County Library 135,353 3,249 28,553 865 32,667 (1,634) (11,254) (12,888) 13,059 (2,781) 10,788 County Phillips County Library 3,310,114 79,454 698,273 174,675 852,402 (39,965) (1,254) (1,288) 13,059 (2,781) 10,278 County Pilke County 5,121,685 122,937 1,080,423 531,122 1,734,482 (81,836) (2,595) (64,431) 494,143 209,931 704,074 County Poincett County 4,970,542 119,310 1,048,543 239,847 1,407,700 (60,012) (5,955) (64,431) 494,143 209,931 704,074 County Pope County 4,198,491 340,811 2,995,193 651,626 402,177 (77,425) (77,425) (70,425)															
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County Pike County 252,402 3310,114 79,454 688,273 174,675 952,402 (39,965) (39,965) 319,383 113,198 432,561 County Poinsett County 5,121,665 122,937 1,080,423 531,122 1,734,482 (61,836) (2,595) (64,431) 494,433 209,931 707,074 County Poik County Poik County 1,198,491 340,811 2,995,193 692,166 4,028,170 (71,425) 1,714,425 1,369,883 418,681 1,788,684 County Poinsett County 3,086,766 74,093 651,162 308,862 1,041,117 (171,425) 1,369,883 418,681 1,788,684 County Pulaski County 67,533,463 1,521,028 14,246,286 1,054,102 16,921,416 (815,383) (1,771,446) (2,586,809) 6,515,690 (787,479) 5,728,211 County Pandolph County 4,816,50 17,575 945,411 486,435 1,539,421 (54,109) (128,661) (93,785) <td< td=""><td></td><td></td><td>4,157,166</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>			4,157,166												
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					D-1	d Outflows of Res				Defensed lefter	ws of Resources			Pension Expense	
			=		Delerre	d Outllows of Res	sources			Deterred inito	ws or Resources			Net Amortization of	
			Net Pension	Differences Between Expected and Actual	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Outflows	Differences Between Expected and Actual	Changes of	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Inflows	Proportionate Share of Plan Pension	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Pension
Division		Employer	Liability	Experience	Investments	Assumptions	Contributions	of Resources	Experience	Assumptions	Contributions	of Resources	Expense	Contributions	Expense
County	Saline County Library	\$	-,	\$ 50,439 70,838	\$ 443,282		\$ 68,269	\$ 561,990	\$ (25,371)		\$ (52,570)		\$ 202,740		\$ 215,298
County	Scott County Searcy County		2,951,187 3,219,760	70,838	622,557 679,213		234,532 385,674	927,927 1,142,172	(35,631) (38,874)			(35,631) (38,874)	284,733 310,645	117,420 160,534	402,153 471,179
County	Sebastian County		20,054,733	481,380	4,230,576		332,204	5,044,160	(242,130)		(517,835)	(759,965)	1,934,899	(83,234)	1,851,665
County	Sevier County		4,559,266	109,438	961,784		458,984	1,530,206	(55,046)		(29,295)	(84,341)	439,882	138,374	578,256
County	Sharp County St. Francis County		4,170,308 4,704,532	100,101 112,924	879,733 992,428		548,637 353.699	1,528,471 1.459.051	(50,350) (56,800)		(30,653)	(81,003) (56,800)	402,355 453,897	215,117 192,324	617,472 646.221
County	Stone County		2,868,963	68,865	605,212		227,094	901,171	(34,638)		(16,134)	(50,772)	276,800	77,860	354,660
County	Union County		9,324,067	223,809	1,966,926		371,075	2,561,810	(112,574)		(107,095)	(219,669)	899,595	109,780	1,009,375
County	Van Buren County		5,199,383 42.864.089	124,802 1.028.881	1,096,818 9.042,244		243,468	1,465,088 13.541.468	(62,775)		(67,233)	(130,008)	501,641	44,777	546,418 5.375.897
County	Washington County White County		15,929,024	382,350	3,360,252		3,470,343 2,351,190	6.093.792	(517,518) (192,318)		(462,806) (104,739)	(980,324) (297,057)	4,135,566 1,536,847	1,240,331 761,288	2,298,135
County	White County Public Library		726,610	17,441	153,280		23,990	194,711	(8,773)		(61,932)	(70,705)	70,104	(14,604)	55,500
County	White River Regional Library		224,130	5,380	47,281		12,806	65,467	(2,706)		(27,991)	(30,697)	21,624	(14,287)	7,337
County	Woodruff County Yell County		2,234,736 6,073,894	53,641 145,794	471,421 1,281,297		248,600 674,386	773,662 2,101,477	(26,981) (73,333)		(54,674)	(26,981) (128,007)	215,609 586,015	116,405 216,248	332,014 802,263
County	Yell County Library		366,463	8,796	77,306		85,353	171,455	(4,424)		(5,354)	(9,778)	35,357	28,336	63,693
Court Clerk	Alpena District Court		7,740	186	1,633		1	1,820	(93)		(2,364)	(2,457)	747	(2,470)	(1,723)
Court Clerk	Benton County District Court		93.734	2.250				39.346			(4)				
Court Clerk Court Clerk	Berryville District Court Blytheville District Court		93,734 63.888	2,250 1.534	19,773 13.477		17,323 767	39,346 15.778	(1,132) (771)		(2) (351)	(1,134) (1,122)	9,044 6,164	9,067 2.121	18,111 8.285
Court Clerk	Booneville District Court		23,953	575	5,053		169	5,797	(289)		(14,550)	(14,839)	2,311	(6,731)	(4,420)
Court Clerk	Camden District Court		23,934	574	5,049		884	6,507	(289)		(135)	(424)	2,309	709	3,018
Court Clerk Court Clerk	Cherokee Village District Court Clarendon District Court		41,210 63.543	989 1,525	8,693 13,404		5,235 1,725	14,917 16.654	(498) (767)		(1)	(499) (5.110)	3,976 6.131	2,226 (3,666)	6,202 2,465
Court Clerk	Conway District Court		149,854	3,597	31,612		10,145	45,354	(1,809)		(16,757)	(18,566)	14,458	(1,192)	13,266
Court Clerk	De Queen District Court		158,977	3,816	33,536		4,322	41,674	(1,919)		(762)	(2,681)	15,338	2,017	17,355
Court Clerk Court Clerk	Dermott District Court DeValls Bluff District Court		29,572 40,525	710 973	6,238 8,549		2,493 11.658	9,441 21.180	(357)		(1,104)	(1,461) (489)	2,853 3,910	(99) 4.495	2,754 8.405
Court Clerk	Dumas District Court		80,054	1,922	16,888		1,924	20,734	(967)		(1,887)	(2,854)	7,724	113	7,837
Court Clerk	East Camden District Court		28,496	684	6,011		551	7,246	(344)		(590)	(934)	2,749	122	2,871
Court Clerk Court Clerk	Elkins District Court Eureka Springs District Court		56,627	1,359	11,945		5,043	18,347	(684)		(4,768)	(5,452)	5,463	358	5,821
Court Clerk	Eureka Springs District Court		87,928	2,111	18,549		11,876	32,536	(1,062)		(4)	(1,066)	8,483	6,697	15,180
Court Clerk	Fayetteville District Court		112,879	2,709	23,812		2,360	28,881	(1,363)		(1,749)	(3,112)	10,891	(1,419)	9,472
Court Clerk Court Clerk	Fort Smith District Court Hoxie District Court		126,642	3,040	26,715		967	30,722	(1,529)		(2,152) (5,447)	(3,681)	12,218	(268) (7.920)	11,950 (7.920)
Court Clerk	Lake Village District Court		18,730	450	3,951		3,422	7,823	(226)		(15,333)	(15,559)	1,807	(4,837)	(3,030)
Court Clerk	Little Rock District Court		231,848 54,585	5,565 1,310	48,909		685	54,474 13,510	(2,799)		(19,893)	(22,692)	22,369	(22,343)	26 2.517
Court Clerk Court Clerk	Lonoke District Court Marion District Court		54,585 55,393	1,310	11,515 11,685		3,313	13,510 16,328	(659) (669)		(11,131)	(11,790) (699)	5,266 5,344	(2,749) 1,026	2,517 6,370
Court Clerk	Maumelle District Court		52,310	1,256	11,035		9,464	21,755	(632)		(5,259)	(5,891)	5,047	(2,560)	2,487
Court Clerk	McCrory District Court		2,787	67	588		110	765	(34)		(265)	(299)	269	(74)	195
Court Clerk Court Clerk	McGehee District Court Newport District Court		38,438 52.840	923 1.268	8,109 11,147		2,897 382	11,929 12,797	(464) (638)		(644) (1,578)	(1,108) (2,216)	3,709 5.098	911 (360)	4,620 4.738
Court Clerk	North Little Rock District Court		576,128	13,829	121,535		9,650	145,014	(6,956)		(6,517)	(13,473)	55,585	6,959	62,544
Court Clerk	Osceola District Court		9,107	219	1,921		1,595	3,735	(110)		(31,847)	(31,957)	879	(10,480)	(9,601)
Court Clerk Court Clerk	Ozark District Court Perry County District Court										(804)	(804)		(5,919)	(5,919)
Court Clerk	Pine Bluff District Court		72,192	1,733	15,229		2,946	19,908	(872)		(2,361)	(3,233)	6,965	774	7,739
Court Clerk	Sherwood District Court		82,314	1,976	17,364		195	19,535	(994)		(3,536)	(4,530)	7,942	(3,609)	4,333
Court Clerk Court Clerk	Siloam Springs District Court Springdale District Court		59,504 97,030	1,428 2,329	12,552 20,469		1,214 1,578	15,194 24,376	(718) (1,171)		(29,655) (159)	(30,373)	5,741 9,362	(8,850) 102	(3,109) 9,464
Court Clerk	Texarkana District Court		65,143	1,564	13,742		6,873	22,179	(787)		(13,881)	(1,330)	6,285	(3,996)	2,289
Court Clerk	Trumann District Court		55,498	1,332	11,707		10,643	23,682	(670)		(4,252)	(4,922)	5,354	789	6,143
Court Clerk Court Clerk	Tyronza District Court Walnut Ridge District Court		31,990	768	6,748		58	7,574	(386)		(4,283) (8,297)	(4,669) (8,297)	3,086	(1,800) (13,785)	1,286 (13,785)
Court Clerk	West Memphis District Court		72.628	1.743	15.321		3,247	20.311	(877)		(1,678)	(2,555)	7.007	(15,765)	6.853
Court Clerk	Wrights ville District Court		32,953	791	6,951		58	7,800	(398)		(8,934)	(9,332)	3,179	(3,471)	(292)
	Ashdown District Court						1	1			(25,993)	(25,993)		(30,450) (965)	(30,450)
District Judge State	Ashley County District Court Auditor of State - District Judges		5,841,892	140,225	1,232,356		169,291	1,541,872	(70,532)		(937,068)	(1,007,600)	563.631	(7,919)	555,712
	Austin District Court												***	(179)	(179)
District Judge District Judge	Biscoe District Court Bradley County District Court													(107) (760)	(107) (760)
	Brinkley District Court		107,143	2,572	22,602		5,132	30,306	(1,294)		(1,921)	(3,215)	10,337	(760) 7,432	17,769
District Judge	Cabot District Court				,				,				-,,	(1,448)	(1,448)
	Camden District Court						1,288	1,288			(47,845)	(47,845)		(13,901)	(13,901)
District Judge District Judge	Charleston District Court Cherokee Village District Court						1,069 253	1,069 253			(42,708) (15,842)	(42,708) (15,842)		(10,343) (4,984)	(10,343) (4,984)
District Judge	Chicot County						233	200			(10,042)	(10,042)			
	City of Ozark District Court											/aa aa		(648)	(648)
	Clarksville District Court Crossett District Court						1,640	1,640			(69,965)	(69,965)		(20,951) (681)	(20,951) (681)
	Dermott District Court													(==-)	(==-/

					d Outflows of Res					ws of Resources			Pension Expense	
		-		Deterre	d Outflows of Res	sources			Deterred Inflo	ws of Resources			Net Amortization of	
Division	Employer	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 Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Pension Expense
	DeValls Bluff District Court East Camden District Court					\$ 244	\$ 244			\$ (10,640)	\$ (10,640)		\$ (180) \$ (2,780)	(180) (2,780)
District Judge District Judge District Judge District Judge	Elkins District Court Franklin County District Court Grant County District Court Hamburg District Court Hazen District Court Halean-West Helena District Court									(403)	(403)		(954) (3,776) (949) (483) (493) (1,503)	(954) (3,776) (949) (483) (493) (1,503)
	Hot Springs District Court Lee County District Court					3,651	3,651			(179,918)	(179,918)		(52,831) (1,205)	(52,831) (1,205)
District Judge	Little Rock District Court	\$ 22,829	\$ 548	\$ 4,816		740	6,104	\$ (276)		(597)	(873)	\$ 2,203	(3,224)	(1,021)
	Malvern District Court Newport District Court					2.460	2.460			(106,352)	(106,352)		(1,486) (32,794)	(1,486) (32,794)
	Newton County District Court					2,460	2,460			(100,332)	(100,332)		(783)	(783)
	Ouachita County District Court					4,362	4,362			(56,840)	(56,840)		(16,112)	(16,112)
District Judge District Judge	Phillips County District Court Prairie Grove District Court												(869) (1,094)	(869) (1,094)
District Judge	Randolph County District Court					1,277	1,277			(62,043)	(62,043)		(24,702)	(24,702)
District Judge District Judge	Sharp County District Court Sheridan District Court					1,149	1,149			(67,808)	(67,808)		(20,921)	(20,921)
District Judge	Sherwood District Court												(2,670)	(2,670)
	Ward District Court West Fork District Court												(1,055)	(1,055)
	Woodruff County District Court					3,997	3,997			(46,312)	(46,312)		(13,332)	(13,332)
Municipal	Alma Water and Sewer	736,590	17,681	155,385		26,917	199,983	(8,893)		(10,670)	(19,563)	71,067	1,024	72,091
Municipal Municipal	Arkansas City Arkansas County Library	52,260 111,321	1,254 2,672	11,024 23.483		8,264	20,542 26.155	(631) (1,344)		(25,581) (38,720)	(26,212) (40,064)	5,042 10,740	(3,435) (21,200)	1,607 (10.460)
Municipal	Arkansas Municipal League	9,126,773	219,073	1,925,306		369,414	2,513,793	(110,192)		(2,362)	(112,554)	880,559	229,104	1,109,663
Municipal Municipal	Batesville Water Utility Bradford Water and Sewer	2,666,667 49,916	64,009 1.198	562,537 10.530		106,948 1.748	733,494 13.476	(32,196)		(16,648) (21,576)	(48,844) (22,179)	257,282 4.816	31,000 (7.548)	288,282 (2.732)
Municipal	Brinkley Water and Sewer	492,989	11,833	103,997		3,763	119,593	(5,952)		(5,277)	(11,229)	47,564	(4,884)	42,680
Municipal	Caddo Valley	140,430	3,371	29,624		16,172	49,167	(1,695)		(1,048)	(2,743)	13,549	8,754	22,303
Municipal Municipal	Camden Water Utilities Cammack Village	1,332,724 62.132	31,990 1.491	281,140 13.107		25,790 3.674	338,920 18.272	(16,091) (750)		(5,104) (7,464)	(21,195) (8,214)	128,582 5.995	29,376 (1,241)	157,958 4.754
Municipal	Cave City	229,436	5,507	48,400		8,072	61,979	(2,770)		(5,401)	(8,171)	22,136	(4,596)	17,540
Municipal Municipal	Central Arkansas Water City of Alexander	28,449,939 433,450	682,893 10,404	6,001,558 91,437		181,394 59,902	6,865,845 161,743	(343,489) (5,233)		(346,559)	(690,048) (22,636)	2,744,876 41,820	145,603 87,318	2,890,479 129,138
Municipal	City of Alma	1,850,916	44,428	390,454		40,485	475,367	(22,347)		(63,518)	(85,865)	178,578	(15,369)	163,209
Municipal	City of Arkadelphia	4,801,086	115,242	1,012,796		150,020	1,278,058	(57,966)		(53,627)	(111,593)	463,213	15,018	478,231
Municipal Municipal	City of Ash Flat City of Ashdown	511,454 1,883,689	12,277 45,215	107,892 397,367		52,306 155,807	172,475 598,389	(6,175) (22,743)		(2.668)	(6,175) (25,411)	49,346 181,740	24,035 43,721	73,381 225,461
Municipal	City of Augusta	945,525	22,696	199,460		86,978	309,134	(11,416)		(89,930)	(101,346)	91,225	8,243	99,468
Municipal Municipal	City of Austin City of Batesville	417,526 2,986,521	10,022 71,686	88,078 630.011		23,766 231,378	121,866 933,075	(5,041)		(25,054) (78,789)	(30,095)	40,283 288,142	8,043 96,308	48,326 384 450
Municipal	City of Beebe	3,016,372	72,403	636,308		259,293	968,004	(36,418)		(12,464)	(48,882)	291,022	78,313	369,335
Municipal	City of Bentonville	29,604,662	710,610	6,245,148		1,662,873	8,618,631	(357,431)		(257.664)	(357,431)	2,856,285	1,008,363	3,864,648
Municipal Municipal	City of Bethel Heights City of Biscoe	53.626	1.287	11.313		575 1	575 12.601	(647)		(257,664)	(257,664) (15.000)	5.174	(125,294) (11,544)	(125,294) (6.370)
Municipal	City of Bono	522,570	12,543	110,237		51,223	174,003	(6,309)		(25,128)	(31,437)	50,418	11,433	61,851
Municipal Municipal	City of Bradford City of Brinkley	63,727 789,649	1,530 18,954	13,443 166,578		9,734 65,756	24,707 251,288	(769) (9,534)		(852) (9,393)	(1,621) (18.927)	6,148 76,186	6,738 23,231	12,886 99.417
Municipal	City of Bryant	6,661,191	159,891	1,405,188		252,907	1,817,986	(80,424)			(80,424)	642,678	226,717	869,395
Municipal	City of Cabot	7,513,834	180,357	1,585,055		668,161	2,433,573	(90,718)		(3,522)	(94,240)	724,942	303,108	1,028,050
Municipal Municipal	City of Calico Rock City of Carlisle	420,201 891,117	10,086 21,390	88,642 187,982		46,728 41,434	145,456 250,806	(5,073) (10,759)		(1) (7,820)	(5,074) (18,579)	40,541 85,976	22,932 19,355	63,473 105,331
Municipal	City of Cave Springs	569,754	13,676	120,191		50,798	184,665	(6,879)		(24,076)	(30,955)	54,970	(5,069)	49,901
Municipal Municipal	City of Cedarville City of Centerton	12,384 2,607,264	297 62,583	2,612 550.006		19 246,925	2,928 859.514	(150) (31.479)		(1,356)	(1,506) (31,479)	1,195 251.551	(750) 175.064	445 426,615
Municipal	City of Charleston	661,870	15,887	139,623		6,734	162,244	(7,991)		(72,491)	(80,482)	63,858	(17,230)	46,628
Municipal Municipal	City of Cherry Valley City of Clarks ville	138,767 1,863,379	3,331 44,727	29,273 393,083		55,986 139,589	88,590 577,399	(1,675) (22,497)		(8,398) (17,405)	(10,073)	13,388 179,781	10,607 37,530	23,995 217.311
Municipal Municipal	City of Clarks wile City of Clinton	1,863,379 440,358	10,570	393,083 92,894		139,589	577,399 113,596	(22,497) (5,317)		(17,405)	(39,902)	179,781 42,486	(3,406)	217,311 39,080
Municipal	City of Coming	755,447	18,133	159,363		15,735	193,231	(9,121)		(57,819)	(66,940)	72,886	(37,786)	35,100
Municipal Municipal	City of Cotter City of Crawfordsville	354,904 176,648	8,519 4,240	74,868 37,264		13,400 23.065	96,787 64.569	(4,285) (2,133)		(4,066)	(8,351) (2,134)	34,241 17,043	8,700 10,051	42,941 27,094
Municipal	City of Crossett	2,166,789	52,010	457,087		92,900	601,997	(26,161)		(76,650)	(102,811)	209,054	28,318	237,372
Municipal	City of Dardanelle	738,853	17,735	155,862 215,954		435,163 28,953	608,760 269,480	(8,921)		(75.359)	(8,921)	71,285	155,477	226,762 58.900
Municipal Municipal	City of Decatur City of Des Arc	1,023,716 908,927	24,573 21,817	215,954 191,740		28,953 58,328	269,480 271,885	(12,360) (10,974)		(75,359) (72,084)	(87,719) (83,058)	98,769 87,694	(39,869) 23,752	58,900 111,446
Municipal	City of Dewitt	935,419	22,453	197,328		32,037	251,818	(11,294)		(5,532)	(16,826)	90,250	21,450	111,700
Municipal Municipal	City of Dierks City of Dover	412,195 391,586	9,894 9,399	86,953 82,606		56,077 12,104	152,924 104,109	(4,977) (4,728)		(7,219)	(12,196) (4.728)	39,769 37,781	19,599 6,776	59,368 44,557
Municipal	City of Elm Springs	320,391	7,690	67,587		42,178	117,455	(3,868)		(17,617)	(21,485)	30,912	22,543	53,455
Municipal	City of Emerson	40		,									,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	4= 000
Municipal	City of England	1,044,449	25,070	220,328		14,571	259,969	(12,610)		(140,537)	(153,147)	100,769	(53,149)	47,620

				Deferre	d Outflows of Res	sources			Deferred Inflo	vs of Resources			Pension Expense	
													Net Amortization of	
													Deferred Amounts	
						01				01			from Changes in	
				Net Difference		Changes in Proportion and				Changes in Proportion and			Proportion and Differences	
				Between Projected		Differences				Differences			Between	
			Differences	and Actual		Between Employer		Differences		Between Employer		Proportionate	Employer	
			Between	Investment		Contributions and		Between		Contributions and		Share of	Contributions	
			Expected and	Earnings on		Proportionate	Total	Expected and		Proportionate	Total	Plan	and Proportionate	Total
		Net Pension	Actual	Pension Plan	Changes of	Share of	Deferred Outflows	Actual	Changes of	Share of	Deferred Inflows	Pension	Share of	Pension
Division	Employer	Liability	Experience	Investments	Assumptions	Contributions	of Resources	Experience	Assumptions	Contributions	of Resources	Expense	Contributions	Expense
Municipal	City of Eudora	\$ 693,848	\$ 16,655	\$ 146,368		\$ 4,013	\$ 167,036	\$ (8,377)		\$ (21,311)		\$ 66,943	\$ 12,537	79,480
Municipal	City of Farmington	1,336,655	32,084	281,969		99,495	413,548	(16,138)		(34,515)	(50,653)	128,962	55,768	184,730
Municipal	City of Flippin	512,247	12,296	108,059		19,325	139,680	(6,185)		(3,979)	(10,164)	49,422	(1,525)	47,897
Municipal	City of Fordyce	1,064,566	25,553	224,572		9,942	260,067	(12,853)		(41,887)	(54,740)	102,710	(459)	102,251
Municipal	City of Foreman	231,395	5,554	48,813		25,760	80,127	(2,794)		(3,677)	(6,471)	22,325	17,537	39,862
Municipal Municipal	City of Fulton City of Gassville	610.369	14.651	128 758		16.433	159.842	(7.369)		(11.788)	(19.157)	58.889	1.711	60,600
Municipal	City of Gassville City of Gentry	1,121,084	26,910	236,494		89,878	353,282	(13,535)		(21,382)	(34,917)	108,163	36,210	144,373
Municipal	City of Goshen	158,140	3,796	33,360		30,406	67,562	(1,909)		(5.001)	(6,910)	15,257	10,248	25,505
Municipal	City of Gravette	926.101	22.230	195,363		58.733	276.326	(11.181)		(3,818)	(14,999)	89.351	31,299	120.650
Municipal	City of Green Forest	1,482,959	35.596	312.833		111,911	460,340	(17,904)		(29,395)	(47,299)	143.077	73.083	216,160
Municipal	City of Greenbriar	828,350	19,883	174,742		487,875	682,500	(10,001)		,	(10,001)	79,920	174,309	254,229
Municipal	City of Greenland	136,488	3,276	28,792		2,184	34,252	(1,648)		(10,100)	(11,748)	13,168	(2,310)	10,858
Municipal	City of Greers Ferry	115,762	2,779	24,420		68,180	95,379	(1,398)			(1,398)	11,169	24,360	35,529
Municipal	City of Gum Springs					47	47			(33,810)	(33,810)		(17,300)	(17,300)
Municipal	City of Hackett	209,706	5,034	44,238		8,535	57,807	(2,532)		(2,485)	(5,017)	20,233	1,073	21,306
Municipal	City of Hamburg	1,207,916	28,994	254,812		127,288	411,094	(14,584)		(19,860)	(34,444)	116,541	29,384	145,925
Municipal Municipal	City of Hampton City of Hardy	404,526 432,891	9,710 10.391	85,335 91,319		13,380 156,939	108,425 258,649	(4,884) (5,226)		(14,543)	(19,427) (5,837)	39,029 41.766	(3,351) 53,063	35,678 94,829
Municipal	City of Harrisburg	735,618	17,657	155,180		59,629	232,466	(8,881)		(611)	(8,881)	70,973	32,159	103,132
Municipal	City of Harrison	5,027,668	120,681	1,060,594		22,555	1,203,830	(60,701)		(174,639)	(235,340)	485,074	(17,513)	467,561
Municipal	City of Haskell	414,735	9.955	87,489		35.547	132,991	(5,007)		(24,767)	(29,774)	40.014	(4,701)	35,313
Municipal	City of Hazen	1,293,424	31,046	272,850		47,749	351,645	(15,616)		(19,765)	(35,381)	124,791	45,527	170,318
Municipal	City of Heber Springs	1,445,693	34,701	304,971		3,030	342,702	(17,455)		(121,497)	(138,952)	139,482	(92,295)	47,187
Municipal	City of Helena-West Helena	4,592,340	110,231	968,761		521,628	1,600,620	(55,445)		(98,255)	(153,700)	443,073	85,836	528,909
Municipal	City of Holly Grove									(23,697)	(23,697)		(146,661)	(146,661)
Municipal	City of Hope	4,739,002	113,752	999,700		276,079	1,389,531	(57,216)		(121,937)	(179,153)	457,223	33,301	490,524
Municipal Municipal	City of Horatio City of Hot Springs	299,258 24,872,014	7,183 597.011	63,129 5,246,789		125 883 244	70,437 6,727,044	(3,613)		(19,697) (6,226)	(23,310)	28,873 2,399,675	(28,280) 415,129	593 2.814.804
Municipal	City of Huntington	163,726	3,930	34,538		5,612	44,080	(300,291)		(3,041)	(5,018)	15,796	3,649	19,445
Municipal	City of Huntsville	563.048	13.515	118.776		40.228	172.519	(6.798)		(28.932)	(35.730)	54.323	4 438	58.761
Municipal	City of Huttig	155,905	3,742	32,888		2,541	39,171	(1,882)		(8,119)	(10,001)	15,042	(745)	14,297
Municipal	City of Jacksonville	6,253,998	150,117	1,319,290		112,693	1,582,100	(75,507)		(79,617)	(155,124)	603,391	1,428	604,819
Municipal	City of Jasper	331,786	7,964	69,991		56,211	134,166	(4,006)		(193)	(4,199)	32,011	22,557	54,568
Municipal	City of Junction City	117,664	2,824	24,821		25,199	52,844	(1,421)		(97)	(1,518)	11,352	13,925	25,277
Municipal	City of Kibler	96,697	2,321	20,398		12,325	35,044	(1,167)		(3,287)	(4,454)	9,329	6,450	15,779
Municipal	City of Knoxville	275,902	6,623	58,202		39,016	103,841	(3,331)		(129)	(3,460)	26,619	15,937	42,556
Municipal Municipal	City of Lamar	364,457 250,082	8,748 6,003	76,883 52,755		47,040 13,239	132,671 71.997	(4,400)		(6,334) (2.800)	(10,734)	35,163 24.128	10,035 4.329	45,198 28,457
Municipal	City of Lavaca City of Lepanto	250,082 367,519	8.822	52,755 77.529		5.860	92.211	(4,437)		(44,998)	(5,819) (49,435)	24,128 35.459	4,329 (8.660)	26,457
Municipal	City of Leslie	85.892	2.062	18.119		6.445	26.626	(1.037)		(1.686)	(2.723)	8.287	640	8,927
Municipal	City of Lewisville	385,533	9,254	81,329		27,729	118,312	(4,655)		(26,554)	(31,209)	37,197	18,677	55,874
Municipal	City of Lincoln	1,096,250	26,314	231,256		63,918	321,488	(13,236)		(11,948)	(25,184)	105,767	14,741	120,508
Municipal	City of Lockesburg	159,076	3,818	33,557		8,030	45,405	(1,921)			(1,921)	15,348	7,277	22,625
Municipal	City of Lowell	1,823,544	43,771	384,679		4	428,454	(22,016)		(156,059)	(178,075)	175,937	(68,708)	107,229
Municipal	City of Magnolia	2,381,315	57,159	502,342		593	560,094	(28,751)		(63,150)	(91,901)	229,751	(30,837)	198,914
Municipal	City of Malvern	1,581,453	37,960	333,610		58,538	430,108	(19,094)		(30,016)	(49,110)	152,580	18,620	171,200
Municipal	City of Mammoth Springs	311,056	7,466	65,618		36,013	109,097 224,757	(3,756)		(985)	(4,741)	30,011	13,592	43,603
Municipal Municipal	City of Marked Tree City of Marshall	784,577 408,718	18,832 9,811	165,508 86,220		40,417 37,136	133,167	(9,473) (4,935)		(16,200) (8,040)	(25,673) (12,975)	75,697 39,433	10,738 12,267	86,435 51,700
Municipal	City of Marvell	373.126	8,956	78,711		6.719	94.386	(4,505)		(11,125)	(12,973)	36,000	(2.135)	33.865
Municipal	City of McRae	241,772	5.803	51.002		34.391	91,196	(2,919)		(7,939)	(10,858)	23.326	14.964	38.290
Municipal	City of Melbourne	473,854	11,374	99,960		17,774	129,108	(5,721)			(5,721)	45,718	12,384	58,102
Municipal	City of Mena	1,901,588	45,644	401,143		10,284	457,071	(22,959)		(68,386)	(91,345)	183,467	(26,244)	157,223
Municipal	City of Monette	369,570	8,871	77,961		36,992	123,824	(4,462)		(16,555)	(21,017)	35,656	5,727	41,383
Municipal	City of Monticello	3,890,714	93,390	820,752		125,065	1,039,207	(46,974)		(2,745)	(49,719)	375,380	50,378	425,758
Municipal	City of Morrilton	3,911,731	93,895	825,186		68,318	987,399	(47,228)		(61,489)	(108,717)	377,407	17,602	395,009
Municipal Municipal	City of Mount Ida City of Mountain Home	403,665 6.971,147	9,689 167,331	85,154 1.470.574		1,109 290.845	95,952 1,928,750	(4,874) (84,166)		(28,631) (164,151)	(33,505) (248,317)	38,946 672,583	(8,082) 82,111	30,864 754.694
Municipal	City of Mountain Flore	145.345	3 489	30.661		290,845	49.124	(84,166)		(18,369)	(248,317)	14.023	(17.425)	(3.402)
Municipal	City of Mountain View	893,085	21,437	188,398		79,952	289,787	(10,783)		(5,894)	(16,677)	86,166	23,558	109,724
Municipal	City of Mountain View City of Mountain View Water and Wastewater Department	604,081	14,500	127,432		34,577	176,509	(7,293)		(4,367)	(11,660)	58,282	12,806	71,088
Municipal	City of Murfreesboro	140,135	3,364	29,562		82,535	115,461	(1,692)		,	(1,692)	13,520	29,489	43,009
Municipal	City of Nashville	2,472,670	59,352	521,613		17,502	598,467	(29,854)		(136,113)	(165,967)	238,565	(55,324)	183,241
Municipal	City of Norman	13,183	316	2,781		14,541	17,638	(159)		(29,649)	(29,808)	1,272	(37,663)	(36,391)
Municipal	City of Ola	130,853	3,141	27,604		5,147	35,892	(1,580)		(18,800)	(20,380)	12,625	(4,094)	8,531
Municipal	City of Pangburn	64,220	1,541	13,547		2	15,090	(775)		(4,271)	(5,046)	6,196	(2,729)	3,467
Municipal	City of Paragould	5,582,196	133,991 48,947	1,177,573 430.167		375,132 21,668	1,686,696 500,782	(67,396)		(5)	(67,396) (24,625)	538,575 196,741	188,287 7.453	726,862 204.194
Municipal Municipal	City of Paris City of Perryville	2,039,173 760,375	48,947 18.252	430,167 160.402		21,668 84.088	500,782 262,742	(24,620) (9,180)		(5) (148)	(24,625)	196,741 73.362	7,453 34.994	204,194 108.356
Municipal	City of Perrywille City of Piggott	785,793	18,252	165,764		31,407	216,033	(9,180)		(46,671)	(56,158)	75,814	(21,234)	54.580
Municipal	City of Plummerville	181,571	4.358	38.303		1.473	44.134	(2.192)		(10,550)	(12.742)	17.518	(6.840)	10.678
Municipal	City of Pottsville	532,735	12,787	112,381		45,383	170,551	(6,432)		(.2,500)	(6,432)	51,399	105,225	156,624
Municipal	City of Prairie Grove	1,689,492	40,553	356,401		77,953	474,907	(20,398)			(20,398)	163,004	62,435	225,439
Municipal	City of Prescott	2,108,604	50,614	444,813		10,730	506,157	(25,458)		(35,270)	(60,728)	203,440	32,413	235,853

		-		Deferre	d Outflows of Res	sources			Deferred Inflo	ws of Resources			Pension Expense Net Amortization of	
													Deferred Amounts	
						Changes in				Changes in			from Changes in Proportion	
				Net Difference		Proportion and				Proportion and			and Differences	
				Between Projected		Differences				Differences			Between	
			Differences	and Actual		Between Employer		Differences		Between Employer		Proportionate	Employer	
			Between	Investment		Contributions and		Between		Contributions and		Share of	Contributions	
			Expected and	Earnings on		Proportionate	Total	Expected and		Proportionate	Total	Plan	and Proportionate	Total
Division	Employer	Net Pension Liability	Actual Experience	Pension Plan Investments	Changes of Assumptions	Share of Contributions	Deferred Outflows of Resources	Actual Experience	Changes of Assumptions	Share of Contributions	Deferred Inflows of Resources	Pension Expense	Share of Contributions	Pension Expense
Municipal	City of Quitman		\$ 12.656	\$ 111,223	Assumptions	\$ 4.025		\$ (6.366)	Assumptions	\$ (7,955)		\$ 50.869	\$ (3,717)	
Municipal	City of Ravenden	65,155	1,564	13,744		7,116	22,424	(787)		(1,000)	(787)	6,286	3,901	10,187
Municipal	City of Rector	484,827	11,637	102,275		19,676	133,588	(5,854)		(4,572)	(10,426)	46,777	2,152	48,929
Municipal	City of Rison	275,722	6,618	58,164		15,637	80,419	(3,329)		(20,273)	(23,602)	26,602	(12,525)	14,077
Municipal	City of Rogers	16,905,333	405,784	3,566,206		1,171,569	5,143,559	(204,106)			(204,106)	1,631,042	592,652	2,223,694
Municipal Municipal	City of Russellville City of Salem	4,699,023 261,775	112,792 6.283	991,266 55.222		279,032 24,050	1,383,090 85,555	(56,733) (3,161)		(3,129) (10,389)	(59,862) (13,550)	453,366 25,256	119,912 4.013	573,278 29,269
Municipal	City of Scranton	84.714	2.033	17.871		46.608	66,512	(1,023)		(10,369)	(1.023)	8.173	18,546	26,719
Municipal	City of Searcy	6,168,851	148,073	1,301,329		353,263	1,802,665	(74,479)		(304,668)	(379,147)	595,176	8,160	603,336
Municipal	City of Shannon Hills	357,748	8,587	75,467		11,675	95,729	(4,319)		(14,790)	(19,109)	34,516	(9,095)	25,421
Municipal	City of Sheridan	2,654,703	63,722	560,014		21,410	645,146	(32,051)		(141,398)	(173,449)	256,128	(4,406)	251,722
Municipal	City of Shirley	22,431	538	4,732		1,163	6,433	(271)		(3,009)	(3,280)	2,164	(4,429)	(2,265)
Municipal Municipal	City of Smackover City of Stamps	291,753 495,271	7,003 11,888	61,546 104,478		4,289 1	72,838 116,367	(3,522) (5,980)		(54,484) (29,556)	(58,006) (35,536)	28,149 47,784	(11,436) (19,397)	16,713 28,387
Municipal	City of Strong	49.094	1.178	10.356		i	11.535	(593)		(28,178)	(28.771)	4.737	(17,564)	(12.827)
Municipal	City of Stuttgart	3,815,558	91,586	804,898		29,236	925,720	(46,067)		(6,878)	(52,945)	368,129	29,705	397,834
Municipal	City of Summit	167,538	4,021	35,342		26,566	65,929	(2,023)		(3,377)	(5,400)	16,164	7,856	24,020
Municipal	City of Van Buren	3,019,785	72,485	637,028		135,310	844,823	(36,459)		(259,686)	(296,145)	291,352	(80,606)	210,746
Municipal Municipal	City of Vilonia City of Viola	362,940 58,745	8,712 1,410	76,563 12,392		59,453 12.460	144,728 26,262	(4,382) (709)		(8,110)	(12,492) (709)	35,017 5,668	(3,408) 6,700	31,609 12,368
Municipal	City of Waldron	1,212,402	29.102	255.758		29,952	314.812	(14,638)		(3.048)	(17.686)	116.974	14.195	131.169
Municipal	City of Ward	1,535,136	36,848	323,839		329	361,016	(18,534)		(27,444)	(45,978)	148,111	(12,913)	135,198
Municipal	City of Warren	2,225,017	53,408	469,371		169,474	692,253	(26,864)		(8,484)	(35,348)	214,672	42,006	256,678
Municipal	City of West Fork	785,954	18,866	165,798		23,916	208,580	(9,489)		(12,807)	(22,296)	75,830	3,997	79,827
Municipal	City of Western Grove	59,766	1,435 2.800	12,608 24.606		6,829 7.025	20,872 34,431	(722) (1.408)		(1,208)	(1,930) (3,768)	5,766	2,828 467	8,594
Municipal Municipal	City of Wilmar City of Wynne	116,641 1,565,195	37,570	330.180		7,025 82,615	450,365	(18,897)		(2,360) (536)	(19.433)	11,254 151.011	42,152	11,721 193,163
Municipal	City of Yellville	434,298	10.425	91.616		27,673	129,714	(5,243)		(000)	(5.243)	41,901	16.396	58.297
Municipal	Clinton Water and Sewer	743,186	17,839	156,776		558	175,173	(8,973)		(42,139)	(51,112)	71,703	(22,745)	48,958
Municipal	Crossett Public Library	234,564	5,630	49,482		4,357	59,469	(2,832)		(6,710)	(9,542)	22,631	(1,923)	20,708
Municipal	Crossett Water Commission	402,833	9,669	84,978		27,968	122,615	(4,864)		(5,416)	(10,280)	38,866	5,024	43,890
Municipal Municipal	El Dorado Water and Sewer Fordyce Water Department	1,602,694 440,666	38,470 10,577	338,091 92,959		9 19,411	376,570 122,947	(19,350) (5,320)		(496,774) (26,944)	(516,124) (32,264)	154,629 42,516	(299,852) 7,636	(145,223) 50.152
Municipal	Forest City	4.408.767	105.825	930.036		384.659	1.420.520	(53,229)		(20,944)	(53,229)	425.362	241.068	666 430
Municipal	Forrest City Water Utility	1,624,964	39,005	342,789		23,481	405,275	(19,619)		(140,508)	(160,127)	156,778	(14,886)	141,892
Municipal	Fort Smith Public Library	1,867,158	44,818	393,880		66,400	505,098	(22,543)		(57,073)	(79,616)	180,145	(16,242)	163,903
Municipal	Harrisburg Water and Gas	405,167	9,725	85,471		12,829	108,025	(4,892)		(17,482)	(22,374)	39,091	(8,713)	30,378
Municipal Municipal	Hope Water and Light Hot Springs Advertising and Promotion Commission	4,061,402 3.244.927	97,487 77.889	856,759 684,522		50,795 422,483	1,005,041 1,184,894	(49,035) (39,178)		(58,132) (388,305)	(107,167) (427,483)	391,848 313.074	6,446 (19.825)	398,294 293,249
Municipal	Huntsville Water and Sewer Commission	3,244,927 699.781	16.797	147.620		50,421	214.838	(8,449)		(17,557)	(26,006)	67.516	(19,825)	293,249 80.502
Municipal	Jacksonville Wastewater Utility	1,712,802	41,113	361,318		222	402,653	(20,679)		(39,734)	(60,413)	165,253	(30,593)	134,660
Municipal	Jacksonville Water Commission	2,035,228	48,852	429,334		69,222	547,408	(24,572)		(52,603)	(77,175)	196,361	45,354	241,715
Municipal	Little Rock Wastewater Utility	18,822,344	451,799	3,970,602		26,721	4,449,122	(227,251)		(171,628)	(398,879)	1,815,997	(7,995)	1,808,002
Municipal Municipal	Malvern Water Works McGehee Water and Sewer	1,470,113 320.813	35,288 7,701	310,123 67.676		11,126 19,493	356,537 94,870	(17,749)		(31,278)	(49,027) (38,375)	141,838 30.952	405 (5.903)	142,243 25.049
Municipal	Mena Water and Sewer	812,464	19,502	171,391		33,782	224,675	(3,873)		(24,610)	(38,375)	78,387	(5,903)	25,049 96,392
Municipal	Mount Pleasant Water	112,152	2,692	23,659		6,791	33,142	(1,354)		(24,010)	(1,354)	10,821	3,069	13,890
Municipal	North Little Rock Advertising and Promotion Commission	819,574	19,673	172,890		94,182	286,745	(9,895)		(8,447)	(18,342)	79,073	47,575	126,648
Municipal	Pangburn Water	149,458	3,587	31,528		7,958	43,073	(1,804)		(38,764)	(40,568)	14,420	(7,728)	6,692
Municipal Municipal	Piggott Light, Water, and Sewer Rogers Water Utilities	961,104 5.303.463	23,070 127,301	202,746 1,118,774		4 354.726	225,820 1.600.801	(11,604) (64,031)		(134,234) (4.984)	(145,838) (69,015)	92,728 511.683	(63,466) 129,570	29,262 641,253
Municipal	Star City	5,303,463	9,945	87.401		29.540	1,600,801	(5,002)		(24,253)	(29,255)	39,974	(5.710)	34,264
Municipal	Star City Water and Sewer	415,389	9,971	87,627		23,275	120,873	(5,015)		(= :,200)	(5,015)	40,077	17,031	57,108
Municipal	Town of Bigelow			-										•
Municipal	Town of Emerson	37,086	890	7,823		20,192	28,905	(448)			(448)	3,578	8,166	11,744
Municipal Municipal	Town of Fountain Hill Town of Highfill	24,872 400,406	597 9,611	5,247 84,466		19,787 136,360	25,631 230,437	(300) (4,834)		(15,265) (14,165)	(15,565) (18,999)	2,400 38,632	6,211 41,708	8,611 80,340
Municipal	Town of Imboden	111.219	2.670	23.462		26.205	52.337	(1,343)		(3,259)	(4,602)	10.731	23.723	34.454
Municipal	Van Buren Municipal Utilities	2,286,161	54,875	482,269		60,107	597,251	(27,602)		(281)	(27,883)	220,571	26,767	247,338
Municipal	Vilonia Waterworks Association	997,551	23,945	210,435		98,530	332,910	(12,044)		(10,683)	(22,727)	96,245	21,631	117,876
Municipal	Warren Water and Sewer	655,176	15,726	138,210		32,975	186,911	(7,910)		(3,443)	(11,353)	63,212	(3,386)	59,826
Municipal Other	Wynne Water Utilities Alpine Public Water Authority	1,031,770 43.859	24,766 1.053	217,653 9.252		4	242,423 10.305	(12,457) (530)		(22,102)	(34,559)	99,546 4,232	(15,280) (802)	84,266 3.430
Other	Alpine Public Water Authority Benton County Solid Waste Management District	43,859 656.194	1,053	9,252 138,425		118.295	10,305 272.471	(530)		(1,945) (81,328)	(2,475)	4,232 63.310	(802) 7.758	3,430 71.068
Other	Blytheville-Gosnell Airport	465,658	11,177	98,231		41,907	151,315	(5,622)		(15,679)	(21,301)	44,927	3,104	48,031
Other	Boone County Regional Airport	62,808	1,508	13,250		124	14,882	(758)		(2,053)	(2,811)	6,060	(190)	5,870
Other	Boston Mountain Solid Waste District	1,034,897	24,841	218,313		10,893	254,047	(12,495)		(49,608)	(62,103)	99,848	17,146	116,994
Other	Buffalo Island Regional Water District	225,903	5,422	47,655		12,605	65,682	(2,727)		(2,560)	(5,287)	21,795	2,481	24,276
Other	Clark County Country Water Facilities Fulton County Water Authority	61,256 115.666	1,470 2,776	12,922 24 400		1,449 29.328	15,841 56.504	(740) (1,396)		(34,239) (891)	(34,979) (2,287)	5,910 11,160	(15,890) 25.001	(9,980) 36.161
Other	Hardin Public Water Authority	268,254	6,439	56,589		143,179	206,207	(3,239)		(091)	(3,239)	25,881	59,693	85,574
Other	Highway 71 Water District	350,217	8,406	73,879		19,471	101,756	(4,228)		(2,606)	(6,834)	33,789	27,195	60,984
Other	Hot Spring County Solid Waste Authority	1,098,330	26,364	231,694		5,481	263,539	(13,261)		(116,990)	(130,251)	105,968	(24,492)	81,476
Other	James Fork Regional Water District	939,922	22,561	198,278		17,412	238,251	(11,348)		(6,830)	(18,178)	90,685	5,154	95,839
Other	Kimzey Regional Water District	831,818	19,966	175,473		22,914	218,353	(10,043)		(3,935)	(13,978)	80,255	12,008	92,263

				Deferre	d Outflows of Re	e ourone			Deferred Inflo	ws of Resources			Pension Expense	
		-		Delette	u oullows of ite	sources			Deletted itilio	ws or resources			Net Amortization of	
													Deferred Amounts from Changes in	
						Changes in				Changes in			Proportion	
				Net Difference		Proportion and				Proportion and			and Differences	
				Between Projected		Differences				Differences			Between	
			Differences	and Actual		Between Employe	r	Differences		Between Employer		Proportionate	Employer	
			Between	Investment		Contributions and		Between		Contributions and		Share of	Contributions	
		Net Pension	Expected and Actual	Earnings on Pension Plan	Changes of	Proportionate Share of	Total Deferred Outflows	Expected and Actual	Changes of	Proportionate Share of	Total Deferred Inflows	Plan Pension	and Proportionate Share of	Total Pension
Division	Employer	Liability	Experience	Investments	Assumptions	Contributions	of Resources	Experience	Assumptions	Contributions	of Resources	Expense	Contributions	Expense
Other	Little River Rural Development Authority Water System		\$ 7,562			\$ 24,887	\$ 98,910	\$ (3,804)		\$ (6,407)		\$ 30,397		\$ 34,175
Other	Madison County Water Facilities Board	642,234	15,416			8,650	159,546	(7,754)		(7,599)	(15,353)	61,963	526	62,489
Other Other	Magnet Butterfield Water Marion County Regional Airport	116,753	2,802	24,629		31,777 73	59,208 73	(1,410)		(4,378) (2,509)	(5,788) (2,509)	11,264	25,337 (1,892)	36,601 (1,892)
Other	Milltown-Washburn Water Authority	287 031	6.890	60.550		3.943	71.383	(3.465)		(17.851)	(21,316)	27.693	(6.742)	20.951
Other	Montgomery County Regional Public Water Authority	96,981	2,328	20,458		4,101	26,887	(1,171)		(6,351)	(7,522)	9,357	785	10,142
Other	Nevada County-Prescott Solid Waste	104,394	2,506			1,860	26,388	(1,260)		(1,589)	(2,849)	10,072	(268)	9,804
Other	North Garland County Regional Water District	601,805	14,445			36,659	178,056	(7,266)			(7,266)	58,063	21,786	79,849
Other Other	Northeast Arkansas Regional Solid Waste Management District Northeast Public Water Authority	788,715 279,776	18,932 6,716			71,778 75,401	257,091 141.136	(9,523) (3,378)		(44,052)	(53,575) (3.378)	76,096 26,993	(1,536) 60.555	74,560 87,548
Other	Paragould Housing Authority	675,532	16,215			50,507	209,227	(8,156)		(865)	(9,021)	65,176	23.597	88.773
Other	Paron-Owensville Water Authority									(40,038)	(40,038)		(24,500)	(24,500)
Other	Pulaski Area Geographic Information System	407,075	9,771	85,873		9,316	104,960	(4,915)		(31,302)	(36,217)	39,275	1,259	40,534
Other Other	Pulaski County Solid Waste Management District Riversouth Rural Water District	345,718 187,950	8,298 4,511	72,930 39,648		6,937 516	88,165 44,675	(4,174) (2,269)		(12,234) (5.183)	(16,408) (7,452)	33,355 18,134	(18,474) (1,418)	14,881 16,716
Other	Saline County Regional Solid Waste Management District	187,950	4,511			4.679	44,675 46,498	(2,269)		(5,183)	(7,452)	17,172	(2.503)	14,669
Other	Sardis Water Association	782,870	18,791	165,148		47,195	231,134	(9,452)		(8,733)	(18,185)	75,532	18,293	93,825
Other	South Bend Fire District No. 10	37,623	903	7,937		819	9,659	(454)		(942)	(1,396)	3,630	(308)	3,322
Other	Southeast White County Water Association	285,978	6,864			31,350	98,542	(3,453)		(7,471)	(10,924)	27,591	9,129	36,720
Other	Southwest Boone County Water Association Southwest White County Water Association	208,724 503,671	5,010 12,090			2,871 32,379	51,912 150,719	(2,520)		(2,683)	(5,203) (6,081)	20,138 48,595	(9,199) 29.325	10,939 77,920
Other	Texarkana Regional Airport	417,969	10,033			246,172	344,376	(5,046)			(5,046)	40,326	87,953	128,279
Other	Upper Southwest Arkansas Regional Solid Waste Management District	1,265,354	30,373			39,571	336,872	(15,277)		(38,710)	(53,987)	122,083	4,100	126,183
Other	Washington Water Authority	1,145,777	27,502	241,703		25,720	294,925	(13,833)		(26,756)	(40,589)	110,546	28,743	139,289
Other	Watson Chapel Water Association Alma School District No. 30	434,325	10,425	91,621		129,263	231,309	(5,244)			(5,244)	41,904	94,797	136,701
	Alma School District No. 5													
School Distric	Arkadelphia School District No. 1	9,948	239	2,099		2	2,340	(120)		(6,130)	(6,250)	960	(4,291)	(3,331)
	Ashdown School District No. 31													
	Alkins School District No. 18 Bald Knob School District	16,108 9,290	387 223	3,398 1,960		2,946 977	6,731 3,160	(194) (112)		(15)	(209)	1,554 896	837 (811)	2,391 85
	Barton School District No. 4	9,290	223	1,900		977	3,160	(112)		(3,396)	(3,300)	090	(011)	65
School Distric	Bauxite School District No. 14												(138)	(138)
	Beebe School District													
	t Benton School District No. 8 t Bentonville School District No. 6	10,508	252	2,217		2	2,471	(127)		(6,951)	(7,078)	1,014	(3,717)	(2,703)
	Bergman School District No. 3	8.480	204	1.789		184	2.177	(102)		(292)	(394)	818	(35)	783
School Distric	Berryville School District	-,		.,		1	1	()		(6,422)	(6,422)		(2,989)	(2,989)
	Blytheville School District No. 5									(1,483)	(1,483)		(1,427)	(1,427)
	Booneville School District No. 65 Bradley School District No. 20	14,781	355	3,118		36	3,509	(178)		(74)	(252)	1,426	(893) (181)	533 (181)
	Brinkley School District												(29)	(29)
School Distric	Brookland School District No. 14												,	
	: Cabot School District No. 4					1	1			(6,381)	(6,381)		(3,067)	(3,067)
	t Cedarville School Districtrict No. 44 t Clarendon School Districtrict No. 6													
	! Clarksville School District No. 17	20,061	482	4,232		663	5,377	(242)		(3,878)	(4,120)	1,935	(3,409)	(1,474)
School Distric	Clinton School District	,		-,			-,	(- :-)		(=,=.=)	(.,.==,	.,	(=,)	(.,,
	Concord School District													
	Conway School District Corning School District No. 8					141	141			(8,327)	(8,327)		(3,330)	(3,330)
	Corning School District No. 8	10,395	250	2,193		1,192	3,635	(125)		(1,589)	(1,714)	1,003	94	1,097
	Cotter School District No. 60	,		_,		.,	-,	()		(-,===)	(.,,	.,	(274)	(274)
	Crossett School District No. 52													
	Cutter Morning Star Schools Dardanelle School District No. 15													
	Deer School District No. 21												(106)	(106)
	Des Arc School District No. 5	10,916	262	2,303		994	3,559	(132)			(132)	1,053	275	1,328
	Dollarway School District No. 2					46	46			(1,502)	(1,502)		(1,120)	(1,120)
	Dover School District No. 17 Dumas Special School District									(966)	(966)		(57) (967)	(57) (967)
	El Dorado School District No. 15					214	214			(5,394)	(5,394)		(2,128)	(2,128)
School Distric	England School District No. 2									(569)	(569)		(2,662)	(2,662)
	Fairview School District	11,850	284			2,018	4,802	(143)		(6,811)	(6,954)	1,143	(3,413)	(2,270)
	Fayetteville School District No. 1	8,687	209	1,832			2,041	(105)		(35,711)	(35,816)	838	(18,368)	(17,530)
	t Flippin School District No. 26 t Fordyce School District No. 39													
	Foreman School District No. 25													
School Distric	Forrest City School District	44,757	1,074			5,167	15,683	(540)		(13,371)	(13,911)	4,318	(5,892)	(1,574)
	Fort Smith School District	36,222	869	7,641		257	8,767	(437)		(17,993)	(18,430)	3,495	(17,769)	(14,274)
	Fouke School District No. 15 Genoa Central School District No. 1												(21)	(21)
	Gentry School District No. 19					1	1			(2,291)	(2,291)		(2,310)	(2,310)
	Green Forest School District									(112)	(112)		(691)	(691)
School Distric	Greenwood School District No. 25	4,978	119	1,050		876	2,045	(60)		(894)	(954)	480	(187)	293

				Deferre	ed Outflows of Res	sources			Deferred Inflo	ws of Resources			Pension Expense	
Divisio	on Employer	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 Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate 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 Pension Expense
	District Hamburg School District No. 51										\$ (479)		\$ (3,387)	
School E School E School E	vistrict Harrison School District No. 1 istrict Hazen School District No. 2 istrict Heber Springs School District No. 1 istrict Helena-West Helena School District No. 2	\$ 20,961	\$ 503	\$ 4,422		\$ 4,709	\$ 9,634	\$ (253)		(12,601)	(12,854)	\$ 2,022	(4,389)	(2,367)
	District Highland School District No. 42													
	histrict Hope School District No. 1A District Horatio School District No. 55	43,245 7.137	1,038	9,123 1,506		2,009 121	12,170 1.798	(522) (86)		(657) (118)	(1,179)	4,172 689	(824)	3,348 654
School D	District Hot Springs School District	19,531	469	4,120		1	4,590	(236)		(15,853)	(16,089)	1,884	(18,001)	(16,117)
	histrict Hoxie School District No. 46 District Huntsville School District					643	643			(6,471)	(6,471)		(2,129)	(2,129)
	District Izard County Consolidated School District No. 1					043	043			(0,471)	(0,471)		(2,120)	(2,123)
	District Jackson County School District No. 5													
	pistrict Jasper School District No. 1	13,831	332	2.918		1,428	4,678	(167)		(197)	(364)	1.334	506	1.840
	district Junction City School District No. 75			,		108	108	, ,		(2,626)	(2,626)		(925)	(925)
	District Lafayette County School District. District Lake Hamilton School District No. 5					1	1			(1,901) (43)	(1,901) (43)		(1,850) (520)	(1,850) (520)
	District Lakeside School District No. 1									(43)	(43)		(320)	(520)
	District Lavaca School District No. 3									(000)		948		(000)
	District Lee County School District District Little Rock School District	9,830 86,278	236 2,071	2,074 18,200		447 1,159	2,757 21,430	(119) (1,042)		(293) (27,170)	(412) (28,212)	948 8,324	(1,241) (35,760)	(293) (27,436)
School E	district Lonoke School District No. 1							, , ,						
School E	District Magazine School District No. 15 District Magnolia School District No. 14									(189)	(189) (2,224)		(1,319) (1,437)	(1,319) (1,437)
School E	District Malvern School District									. , ,				
	District Marion School District No. 3 District McCrory School District No. 12	2.507	60	529		1.365	1.954	(30)		(746) (13,513)	(746) (13,543)	242	(4,923) (4,278)	(4,923) (4,036)
School E	District McNeil School District No. 37 (Stephens)	,,,,				,	,	, ,						
	District Mountain Home School District No. 9 District Mountain View School District	6,256	150	1,320		446	1,916	(76)		(236)	(312)	604	(142)	462
	histrict Mountain view School District No. 16									(267)	(267)		(1,876)	(1,876)
	District Newport School District													
	District North Little Rock School District	16,521	397	3,485			3,882	(199)		(4,223)	(4,422)	1,594	(7,161) (96)	(5,567) (96)
	District Ozark School District No. 14									(102)	(102)		(904)	(904)
	histrict Paragould School District No. 1 histrict Piggott School District No. 52									(1,183)	(1,183)		(792)	(792)
	District Pine Bluff School District No. 3	53,043	1,273	11,189			12,462	(640)		(8,548)	(9,188)	5,118	(13,633)	(8,515)
	District Pocahontas School District No. 19 District Pottsville School District No. 61	8.484	204	1,790		59	2.053	(102)		(375)	(477)	819	(120)	699
	histrict Pulaski County Special School District	12,683	304	2,675		904	3,883	(153)		(10,789)	(10,942)	1,224	(11,794)	(10,570)
	District Rogers School District No. 30									(18)	(18)		(278)	(278)
	histrict Russellville School District No. 14 histrict Searcy County School District No. 17	9,046 4,648	217 112	1,908 981		1,160	2,125 2,253	(109) (56)		(17,006) (1,601)	(17,115) (1,657)	873 448	(8,046) (289)	(7,173) 159
School E	histrict Sheridan School District No. 37	5,200	125	1,097		2	1,224	(63)		(6,634)	(6,697)	502	(4,801)	(4,299)
	histrict Shirley School District No. 3 histrict Siloam Springs School District No. 21	688	17	145		923	1,085	(8)		(13,868)	(13,876)	66	(416) (6,293)	(416) (6,227)
School E	histrict Smackover School District No. 39	000		140		520	1,000	(0)		(10,000)	(10,010)	00	(0,200)	(0,227)
	histrict South Central Service Cooperative	16,460	395	3,472		2,041	5,908	(199)		(10,126)	(10,325)	1,588	(2,764)	(1,176)
	histrict South Mississippi County School District No. 57	10,400	393	3,472		32	32	(199)		(2,406)	(2,406)	1,366	(1,158)	(1,178)
School D	District South Pike County School District					28	28			(3,557)	(3,557)		(1,945)	(1,945)
	district Southside School District No. 3 District Springdale School District No. 50					1	1			(4,121)	(4,121)		(2,381)	(2,381)
School E	histrict Stuttgart School District													
	histrict Texarkana School District No. 7 District Trumann School District No. 22													
School E	District Two Rivers School District	6,545	157	1,381		320	1,858	(79)		(75)	(154)	632	184	816
	District Valley Springs School District No. 2 District Van Buren School District No. 42	15.497	372	3.269		1.385	5.026	(187)		(5,275)	(5,462)	1.495	(3,349)	(1,854)
	District Vilonia School District	15,497	312	3,269		1,363	5,026	(107)		(5,275)	(5,462)	1,495	(3,349)	(1,054)
	District Waldron School District District Warren School District No. 1	4,608	111 44	972		1,043	2,126	(56)		(814)	(870)	445	83	528
	istrict Warren School District No. 1 District Watson Chapel School District No. 24	1,831	44	386		1	431	(22)		(5,791) (398)	(5,813)	177	(2,214) (2,784)	(2,037) (2,784)
School E	District West Memphis School District No. 4									(,,,,,	(,,,,,		(765)	(765)
	histrict White Hall School District histrict Wynne School District No. 9									(132)	(132)		(11) (922)	(11) (922)
School E	District Yellville Summitt School District No. 4									(555)	(555)		(1,728)	(1,728)
State State	Administrative Office of the Courts Appraiser Licensing and Certification Board	28,739,872 225,555	689,853 5,414	6,062,719 47,581		278,632 19,118	7,031,204 72,113	(346,990) (2,723)		(657,018) (33,863)	(1,004,008)	2,772,849 21.762	(49,132) (9.800)	2,723,717 11.962
State	Arkansas Athletic Commission	54,301	1,303	11,455		13,130	25,888	(656)		(1,429)	(2,085)	5,239	11,642	16,881
State	Arkansas Board of Abstracters' Examiners Arkansas Board of Dispensing Opticians	19.317	464	4.075		1.364	5.903	(233)		(2,106)	(2,106)	1.864	(1,717) 663	(1,717) 2,527
State	Arkansas Board of Examiners in Counseling	253,626	6,088	53,503		12,268	71,859	(3,062)		(4,984)	(8,046)	24,470	5,781	30,251

				Deferre	d Outflows of Res	sources			Deferred Inflov	vs of Resources			Pension Expense	
													Net Amortization of	
													Deferred Amounts from Changes in	
						Changes in				Changes in			Proportion	
				Net Difference		Proportion and				Proportion and			and Differences	
				Between Projected		Differences		D.111		Differences			Between	
			Differences Between	and Actual Investment		Between Employer Contributions and		Differences Between		Between Employer Contributions and		Proportionate Share of	Employer Contributions	
			Expected and	Earnings on		Proportionate	Total	Expected and		Proportionate	Total	Plan	and Proportionate	Total
		Net Pension	Actual	Pension Plan	Changes of	Share of	Deferred Outflows	Actual	Changes of	Share of	Deferred Inflows	Pension	Share of	Pension
Division	Employer	Liability	Experience	Investments	Assumptions	Contributions	of Resources	Experience	Assumptions	Contributions	of Resources	Expense	Contributions	Expense
State State	Arkansas Board of Examiners in Speech-Language Pathology and Audiology Arkansas Board of Geologists	\$ 75,284	\$ 1,807	\$ 15,881		\$ 31,516 8,613	\$ 49,204 8,613	\$ (909)		\$ (17,345) (18,660)	\$ (18,254) (18,660)	\$ 7,263	\$ (663) \$ (758)	\$ 6,600 (758)
State	Arkansas Board of Hearing Instrument Dispensers	24,824	596	5,237		1,697	7,530	(300)		(729)	(1,029)	2,395	4,713	7,108
State	Arkansas Building Authority							, ,		, ,				
State	Arkansas Bureau of Legislative Research	12,200,965	292,864	2,573,812		550,855	3,417,531	(147,308)		(181,585)	(328,893)	1,177,160	253,713	1,430,873
State State	Arkansas Burial Association Board Arkansas Child Abuse and Neglect Prevention Board									(3,722)	(3,722)		(26,183) (2,621)	(26,183) (2,621)
State	Arkansas Commission on Law Enforcement Standards and Training	2.217.917	53.237	467.873		9	521.119	(26.778)		(299.963)	(326,741)	213,987	(173,262)	40.725
State	Arkansas Contractors Licensing Board	1,014,227	24,345	213,953		25,720	264,018	(12,245)		(38,591)	(50,836)	97,854	4,486	102,340
State	Arkansas County Conservation District	172,217	4,134	36,329		22,735	63,198	(2,079)		(11,673)	(13,752)	16,616	7,511	24,127
State State	Arkansas Court of Appeals Arkansas Crime Information Center	5,013,832 2,300,887	120,349 55,229	1,057,676 485,376		397,610 10	1,575,635 540.615	(60,534) (27,780)		(51,446) (607,437)	(111,980) (635,217)	483,739 221,992	239,183 (335,506)	722,922 (113.514)
State	Arkansas Department of Agriculture	27.290.102	655.053	5 756 888		87	6 412 028	(329.486)		(1.348.618)	(1.678.104)	2,632,974	(752,293)	1.880.681
State	Arkansas Department of Correction	189,611,495	4,551,307	39,998,831		240,038	44,790,176	(2,289,267)		(20,638,384)	(22,927,651)	18,293,890	(7,985,248)	10,308,642
State	Arkansas Department of Emergency Managment	5,466,259	131,208	1,153,116		172,769	1,457,093	(65,997)		(275,025)	(341,022)	527,390	56,735	584,125
State State	Arkansas Department of Finance and Administration Arkansas Department of Higher Education	126,154,430 2,846,287	3,028,126 68.320	26,612,468 600.428		1,103,552 81,789	30,744,146 750,537	(1,523,121)		(3,442,833)	(4,965,954) (73,957)	12,171,495 274.612	(2,616,413) 132,753	9,555,082 407.365
State	Arkansas Department of Higher Education Arkansas Department of Rural Services	2,040,207	00,320	000,428		01,709	100,031	(34,303)		(38,382)	(10,007)	214,012	132,133	TO1,300
State	Arkansas Development Finance Authority	3,783,369	90,813	798,107		14	888,934	(45,678)		(465,417)	(511,095)	365,023	(233,188)	131,835
State	Arkansas Dietetics Licensing Board	16,311	392	3,441		961	4,794	(197)		(7,873)	(8,070)	1,574	(2,384)	(810)
State State	Arkansas Disability Determination for Social Security Administration Arkansas Economic Development Commission	41,593,169 5,254,846	998,374 126,134	8,774,142 1,108,518		4,605,294 22	14,377,810 1,234,674	(502,174) (63,444)		(19,203) (1,145,543)	(521,377) (1,208,987)	4,012,947 506.992	2,201,404 (693.152)	6,214,351 (186,160)
State	Arkansas Educational Television Commission	200.735	4.818	42.345		22	47.165	(2.424)		(136.345)	(1,208,987)	19.367	(120.943)	(101,576)
State	Arkansas Employment Security Department	42,448,039	1,018,894	8,954,478		4,191,686	14,165,058	(512,495)		(7,783,774)	(8,296,269)	4,095,426	(354,074)	3,741,352
State	Arkansas Ethics Commission	882,374	21,180	186,138		73,216	280,534	(10,653)		(17,976)	(28,629)	85,132	42,421	127,553
State State	Arkansas Fair Housing Commission Arkansas Fire Protection Licensing Board	110,176	2.645	23,242		20,687 26,653	20,687 52,540	(1,330)		(341,478) (12,658)	(341,478) (13,988)	10,630	(119,552) (2,115)	(119,552) 8,515
State	Arkansas Fire Protection Licensing Board Arkansas Forestry Commission	110,176	2,645	23,242		26,653 760	52,540 760	(1,330)		(12,058)	(13,988)	10,630	(2,115)	8,515
State	Arkansas Game and Fish Commission	37,433,240	898,522	7,896,599		792,026	9,587,147	(451,949)		(1,439,911)	(1,891,860)	3,611,593	(187,925)	3,423,668
State	Arkansas Game and Fish Commission - Wildlife Officers	920,665	22,099	194,216		99,542	315,857	(11,116)		(1,963,644)	(1,974,760)	88,827	(906,729)	(817,902)
State	Arkansas Geographic Information Office Arkansas Geological Survey	994,249 1.143.139	23,865 27,439	209,738 241.147		8,183 2,121	241,786 270,707	(12,004) (13,802)		(19,535) (362,369)	(31,539) (376,171)	95,926 110,291	13,588 (165,280)	109,514 (54,989)
State	Arkansas Geological Survey Arkansas History Commission	1,143,139	27,439	241,147		2,121	270,707	(13,602)		(302,309)	(376,171)	110,291	(165,260)	(34,969)
State	Arkansas Home Inspector Registration Board	55,821	1,340	11,776		1,443	14,559	(674)		(844)	(1,518)	5,386	485	5,871
State	Arkansas Judicial Discipline and Disability Commission	483,049	11,595	101,900		11,504	124,999	(5,832)		(38,741)	(44,573)	46,605	(1,712)	44,893
State	Arkansas Legislative Audit Arkansas Lottery Commission	32,643,560 4,990,011	783,554 119,777	6,886,208 1.052,650		1,093,114 80.416	8,762,876 1,252,843	(394,121)		(1,689,416) (154,926)	(2,083,537) (215,173)	3,149,480 481,441	(424,287) (52,652)	2,725,193 428,789
State	Arkansas Manufactured Home Commission	188.738	4.530	39.814		6,122	50.466	(2,279)		(134,926)	(2,279)	18.210	2.757	20.967
State	Arkansas Minority Health Commission	504,315	12,105	106,386		20,115	138,606	(6,089)		(12,231)	(18,320)	48,657	10,008	58,665
State	Arkansas Motor Vehicle Commission	231,483	5,556	48,832		1,596	55,984	(2,795)		(42,904)	(45,699)	22,334	(9,380)	12,954
State State	Arkansas Natural Resources Commission Arkansas Northeastern College	3,575,908 1,703,087	85,834 40.880	754,343 359,269		13 164,230	840,190 564,379	(43,174) (20,562)		(754,671) (44,660)	(797,845) (65,222)	345,007 164,315	(427,354) 44.581	(82,347) 208.896
State	Arkansas Oil and Gas Commission	1,800,571	43,220	379,833		662	423,715	(21,739)		(559,977)	(581,716)	173,721	(268,848)	(95,127)
State	Arkansas Parole Board	1,881,971	45,174	397,005		48,632	490,811	(22,722)		(64,832)	(87,554)	181,574	(41,186)	140,388
State State	Arkansas Psychology Board Arkansas Public Defender Commission	99,839	2,396 652.058	21,061		3,944	27,401	(1,205)		(11,002)	(12,207)	9,633 2.620.935	510	10,143
State	Arkansas Public Defender Commission Arkansas Public Employees Retirement System	27,165,317	652,058	5,730,565		977,937	7,360,560	(327,979)			(327,979)	2,620,935	527,207	3,148,142
State	Arkansas Public Service Commission	8,474,395	203,414	1,787,687		25	1,991,126	(102,315)		(297,734)	(400,049)	817,617	(203,639)	613,978
State	Arkansas Real Estate Commission	912,177	21,895	192,425		69,794	284,114	(11,013)		(15,211)	(26,224)	88,008	11,440	99,448
State State	Arkansas Rehabilitation Services Arkansas Science and Technology Authority	9,046,565	217,148	1,908,387		3,991,323	6,116,858	(109,223)		(2,028)	(111,251)	872,821	1,701,128	2,573,949
State	Arkansas Sentencing Commission	178,361	4,281	37,625		23,481	65,387	(2,153)		(50,156)	(52,309)	17,208	(17,268)	(60)
State	Arkansas Social Work Licensing Board	130,795	3,140	27,591		3,942	34,673	(1,579)			(1,579)	12,619	4,811	17,430
State	Arkansas Spinal Cord Commission	1,304,657	31,316	275,219		2,266	308,801	(15,752)		(68,932)	(84,684)	125,874	(21,343)	104,531
State State	Arkansas State Board Embalmers and Funeral Directors Arkansas State Board of Architects, Landscape Architects, and Interior Designers	147.408	3,538	31.096		32,979	67.613	(1.780)		(3,339)	(3,339) (40,556)	14.222	(23,576) (14.693)	(23,576) (471)
State	Arkansas State Board of Barber Examiners	171,024	4,105	36,078		11,947	52,130	(2,065)		(30,355)	(32,420)	16,501	(11,868)	4,633
State	Arkansas State Board of Chiropractic Examiners	84,425	2,026	17,810		3,394	23,230	(1,019)		(13)	(1,032)	8,145	1,460	9,605
State	Arkansas State Board of Collection Agencies	186,495 147,869	4,476 3,549	39,341		10,770	54,587 38,182	(2,252)		(34,342)	(36,594)	17,993 14,266	(14,406) (19,051)	3,587 (4.785)
State	Arkansas State Board of Dental Examiners Arkansas State Board of Election Commissioners	562,171	13,494	31,193 118,591		3,440 36,048	168,133	(1,785) (6,787)		(14,767)	(16,552) (7,938)	54,239	12,773	67,012
State	Arkansas State Board of Licensure for Professional Engineers and Surveyors	419,164	10,061	88,423		12,555	111,039	(5,061)		(1,131)	(5,061)	40,441	10,257	50,698
State	Arkansas State Board of Massage Therapy							,						
State	Arkansas State Board of Nursing	2,009,568	48,236	423,922		2,264	474,422	(24,262)		(73,027)	(97,289)	193,885	(18,843)	175,042
State State	Arkansas State Board of Optometry Arkansas State Board of Pharmacy	55,222 1,437,440	1,326 34.503	11,649 303,230		1,770 102.715	14,745 440,448	(667) (17.355)		(33,524)	(34,191) (52,911)	5,328 138.686	(11,136) 40.597	(5,808) 179,283
State	Arkansas State Board of Physical Therapy	139,426	3,347	29,412		3,201	35,960	(1,683)		(1,182)	(2,865)	13,452	5,025	18,477
State	Arkansas State Board of Public Accountancy	537,053	12,891	113,292		215	126,398	(6,484)		(66,295)	(72,779)	51,815	(24,899)	26,916
State	Arkansas State Claims Commission	503,942	12,096	106,307		12,439	130,842	(6,084)		(6,666)	(12,750)	48,621	3,007	51,628
State State	Arkansas State Crime Laboratory Arkansas State Library	10,535,328 2,311,734	252,883 55.489	2,222,443 487.664		206,340 30.853	2,681,666 574.006	(127,198) (27,911)		(248,691) (80,878)	(375,889) (108,789)	1,016,458 223.038	54,363 (47,503)	1,070,821 175,535
State	Arkansas State Medical Board	1,374,179	32,985	289,885		11,573	334,443	(16,591)		(188,423)	(205,014)	132,582	(155,867)	(23,285)
State	Arkansas State Military Department	18,864,342	452,807	3,979,462		10,222	4,442,491	(227,758)		(1,358,413)	(1,586,171)	1,820,049	(629,442)	1,190,607
State State	Arkansas State Military Department - Civilian Firefighters Arkansas State Police	7,332,079 20,362,832	175,994 488,776	1,546,713 4,295,570		290,739 209,005	2,013,446 4,993,351	(88,524) (245,850)		(156,719) (1.844,930)	(245,243) (2,090,780)	707,406 1.964,625	481,595 (592,778)	1,189,001 1,371,847
State	Ananaa Sidte FUIICE	20,302,832	488,776	4,295,570		209,005	4,595,351	(∠45,850)		(1,844,930)	(2,090,780)	1,904,025	(392,778)	1,511,547

				Deferre	d Outflows of Res	sources			Deferred Inflo	ws of Resources			Pension Expense	
													Net Amortization of	
													Deferred Amounts	
													from Changes in	
						Changes in				Changes in			Proportion	
				Net Difference		Proportion and				Proportion and			and Differences	
				Between Projected		Differences				Differences			Between	
			Differences	and Actual		Between Employer		Differences		Between Employer		Proportionate	Employer	
			Between	Investment		Contributions and		Between		Contributions and		Share of	Contributions	
			Expected and	Earnings on		Proportionate	Total	Expected and		Proportionate	Total	Plan	and Proportionate	Total
Division	Employer	Net Pension Liability	Actual Experience	Pension Plan Investments	Changes of Assumptions	Share of Contributions	Deferred Outflows of Resources	Actual Experience	Changes of Assumptions	Share of Contributions	Deferred Inflows of Resources	Pension Expense	Share of Contributions	Pension Expense
State	Arkansas State Tobacco Settlement Commission	\$ 35,656	\$ 856	\$ 7,522	Assumptions	\$ 10,322	\$ 18.700	\$ (430)	Assumptions		\$ (25,508)	\$ 3,440		\$ (18,401)
State	Arkansas State Treasurer	3,170,572	76,104	668,837		89,565	834,506	(38,280)		(53,339)	(91.619)	305,900	38,952	344.852
State	Arkansas State University	3.859.515	92.641	814.170		13	906.824	(46.598)		(497,883)	(544.481)	372.370	(351,706)	20.664
State	Arkansas State University - Beebe	738,514	17,727	155,791		3	173,521	(8,916)		(315,704)	(324,620)	71,252	(191,928)	(120,676)
State	Arkansas State University - Mountain Home							(-,,		(, - ,	(- ,,		(- ,,	(-,,
State	Arkansas State University - Newport	262,557	6,302	55,387		2	61,691	(3,170)		(84,895)	(88,065)	25,332	(55,699)	(30,367)
State	Arkansas Student Loan Authority												(11,871)	(11,871)
State	Arkansas Supreme Court	4,696,418	112,730	990,716		284,788	1,388,234	(56,702)		(64,236)	(120,938)	453,115	164,278	617,393
State	Arkansas Supreme Court - Bar of Arkansas	1,957,920	46,997	413,026		75,145	535,168	(23,639)		(23,486)	(47,125)	188,902	58,294	247,196
State	Arkansas Tech University	14,022,360	336,583	2,958,038		36,637	3,331,258	(169,298)		(2,114,992)	(2,284,290)	1,352,890	(626,913)	725,977
State	Arkansas Tobacco Control Board					2,227	2,227	(0.105)		(890,791)	(890,791)		(398,063)	(398,063)
State	Arkansas Towing and Recovering Board	199,191	4,781	42,020 23,921		441	47,242	(2,405)		(16,200)	(18,605)	19,218	(7,650) 568	11,568
State State	Arkansas Veterans Child Welfare Service Arkansas Waterways Commission	113,393 206,233	2,722 4,950	43,505		2,623 10,789	29,266 59,244	(1,369) (2,490)		(3,117)	(4,486) (15,127)	10,940 19,898	3,099	11,508 22,997
State	Ashley County Conservation District	62,884	1,509	13,265		22,747	37,521	(2,490)		(333)	(1,092)	6.067	11,358	17,425
State	Assessment Coordination Department	1.803.125	43.281	380.372		22,747	423.661	(21,770)		(219,706)	(241.476)	173.967	(118.480)	55.487
State	Auctioneers Licensing Board	63.828	1.532	13.465		116	15.113	(771)		(10.843)	(11.614)	6.158	(4.628)	1.530
State	Auditor of State	2,004,420	48,113	422,835		67,628	538,576	(24,200)		(168,983)	(193,183)	193,388	(67,043)	126,345
State	Auditor of State - Constitutional Officers	985,874	23,664	207,972		52,428	284,064	(11,903)		(38,421)	(50,324)	95,118	2,146	97,264
State	Auditor of State - Constitutional Officers	3,218,150	77,246	678,874		17,300	773,420	(38,854)		(57,641)	(96,495)	310,490	2,725	313,215
State	Auditor of State - Court Reporters													
State	Auditor of State - Deputy Prosecuting Attorney	26,425,392	634,297	5,574,476		1,997,600	8,206,373	(319,046)		(998,699)	(1,317,745)	2,549,546	397,833	2,947,379
State	Auditor of State - District Judges	11,733,312	281,639	2,475,160		1,900,130	4,656,929	(141,662)			(141,662)	1,132,041	868,143	2,000,184
State	Auditor of State - Drug Court Juvenile Probation and Intake Office													
State	Auditor of State - General Assembly House													
State	Auditor of State - General Assembly House	5,916,220	142,009	1,248,036		350,092	1,740,137	(71,429)		(225,986)	(297,415)	570,802	22,146	592,948
State State	Auditor of State - General Assembly Senate	118,156 1,939,604	2,836 46,557	24,925 409.162		6,284 103,142	34,045 558,861	(1,427) (23.418)		(5,569)	(6,996)	11,400 187,135	(7,025) 23,252	4,375 210,387
State	Auditor of State - General Assembly Senate Auditor of State - Prosecuting Attorney	6.283.148	46,557 150,816	1.325.440		349,645	1 825 901	(75,859)		(76,630) (255,943)	(100,048) (331,802)	606.204	23,252	636.149
State	Auditor of State - Prosecuting Attorney Auditor of State - Trial Court Administrative Assistants	6,283,148	150,816	1,325,440		349,645	1,825,901	(75,859)		(255,943)	(331,802)	606,204	29,945	636,149
State	Baxter County Conservation District	86,665	2,080	18,282		2,120	22,482	(1,046)		(1)	(1,047)	8,362	1,179	9,541
State	Benton County Conservation District	54,583	1,310	11,514		2,120	12.827	(659)		(36,551)	(37,210)	5.266	(18,048)	(12,782)
State	Black River Technical College	1,327,672	31.869	280.074		76.223	388.166	(16,030)		(17,021)	(33.051)	128.095	7,268	135.363
State	Boone County Conservation District	66,006	1,584	13,924		3,980	19,488	(797)		(299)	(1,096)	6,368	1,261	7,629
State	Buffalo Conservation District	99,092	2,379	20,904		5,100	28,383	(1,196)		(5,885)	(7,081)	9,560	(2,027)	7,533
State	Calhoun County Conservation District	14,190	341	2,993		452	3,786	(171)		(748)	(919)	1,369	(133)	1,236
State	Capitol Zoning District Commission	109,200	2,621	23,036		1,783	27,440	(1,318)		(71,807)	(73,125)	10,536	(22,182)	(11,646)
State	Carroll County Conservation District	138,515	3,325	29,220		5,274	37,819	(1,672)		(11,378)	(13,050)	13,364	3,110	16,474
State	Chicot County Conservation District	15,479	372	3,265		1,251	4,888	(187)		(15,702)	(15,889)	1,493	(6,302)	(4,809)
State	Clark County Conservation District	34,881	837	7,358		7,957	16,152	(421)		(12,556)	(12,977)	3,365	(4,632)	(1,267)
State	Clay County Conservation District	113,000	2,712	23,838		8,437	34,987	(1,364)		(17,321)	(18,685)	10,902	3,191	14,093
State State	Cleburne County Conservation District Cleveland County Conservation District	97,726	2,346	20,615		8,066	31,027	(1,180)		(3,761) (11,817)	(4,941) (11,817)	9,429	310 (8,193)	9,739 (8,193)
State	College of the Ouachitas	413.471	9.925	87,222		4.814	101.961	(4,992)		(201,448)	(206,440)	39.892	(58,118)	(18,226)
State	Columbia County Conservation District	14.965	359	3.157		6,277	9,793	(181)		(806)	(987)	1.444	3.081	4.525
State	Commissioner of State Lands	3.489.576	83.761	736.131		320,531	1.140.423	(42,131)		(114.065)	(156,196)	336,677	76.381	413.058
State	Conway County Conservation District	81,647	1,960	17,224		11,881	31,065	(986)		(14,407)	(15,393)	7,877	(2,772)	5,105
State	Cossatot Conservation District	188,359	4,521	39,735		46,077	90,333	(2,274)			(2,274)	18,173	22,364	40,537
State	Craighead County Conservation District	140,442	3,371	29,627		14,867	47,865	(1,696)		(19,036)	(20,732)	13,550	6,452	20,002
State	Crawford County Conservation District	27,816	668	5,868		292	6,828	(336)		(998)	(1,334)	2,684	(193)	2,491
State	Crittenden County Conservation District	180,026	4,321	37,977		19,340	61,638	(2,174)		(32,170)	(34,344)	17,369	24,373	41,742
State	Crooked Creek Conservation District	199,188	4,781	42,019		56,920	103,720	(2,405)		(153)	(2,558)	19,218	27,528	46,746 5.423
State	Cross County Conservation District	78,681	1,889 656	16,598		4,358	22,845	(950)		(9,805)	(10,755)	7,591	(2,168)	
State State	Dallas County Conservation District Department of Aeronautics	27,348 445.750	10,699	5,769 94.032		3,111 11.907	9,536 116.638	(330) (5,382)		(1,566) (6.124)	(1,896) (11,506)	2,639 43.006	(144) 4,222	2,495 47.228
State	Department of Agriculture	4,162,337	99.910	878,051		1,883,203	2.861.164	(50,254)		(22,194)	(72,448)	401,586	980,809	1,382,395
State	Department of Arkansas Heritage	6.742.744	161.848	1,422,392		1,548	1,585,788	(81,408)		(1,190,586)	(1,271,994)	650.546	(568,277)	82,269
State	Department of Commerce	2,069,064	49.664	436.472		946.404	1.432.540	(24.981)		(83.294)	(108.275)	199,625	486.250	685.875
State	Department of Community Correction	70,751,312	1,698,267	14,925,096		85,086	16,708,449	(854,213)		(1,582,521)	(2,436,734)	6,826,151	(259,279)	6,566,872
State	Department of Correction	11,406,848	273,802	2,406,292		5,384,880	8,064,974	(137,720)		,	(137,720)	1,100,543	2,665,644	3,766,187
State	Department of Education					9,448	9,448			(19,698)	(19,698)		(1,001)	(1,001)
State	Department of Education	912,284	21,898	192,448		315,975	530,321	(11,014)			(11,014)	88,018	204,385	292,403
State	Department of Education - School for the Blind									(8,935)	(8,935)		(8,760)	(8,760)
State	Department of Education - School for the Deaf	50,674	1,216	10,690		4,302	16,208	(612)		(7,706)	(8,318)	4,889	(8,230)	(3,341)
State	Department of Energy and Environment	6,757,879	162,212	1,425,585		3,242,299	4,830,096	(81,591)		(171,202)	(252,793)	652,006	1,606,147	2,258,153
State	Department of Environmental Quality Department of Finance and Administration	18,396,752 5,946,515	441,583 142,736	3,880,823 1,254,426		830 2,991,471	4,323,236 4,388,633	(222,113) (71,795)		(2,745,278)	(2,967,391) (71,795)	1,774,935 573,725	(1,450,228) 1.344.732	324,707 1.918.457
State	Department of Finance and Administration Department of Health	32.614	142,736 783	1,254,426		2,991,471	4,388,633 77.613	(71,795)		(135,166)	(135.560)	3.147	1,344,732	1,918,457
State	Department of Health	135,092,741	3,242,675	28.498.018		2,437,941	34.178.634	(1,631,037)		(3,940,818)	(5,571,855)	13.033.871	(426,651)	12.607.220
State	Department of Human Services	392.344	9,418	82.766		91.544	183.728	(4,737)		(2,224)	(6,961)	37.854	83.626	12,607,220
State	Department of Human Services	397,923,337	9,551,484	83,942,529		1,176	93,495,189	(4,804,313)		(9,194,000)	(13,998,313)	38,392,007	(6,248,754)	32,143,253
State	Department of Information Systems	14,315,052	343,609	3,019,782		48	3,363,439	(172,832)		(974,600)	(1,147,432)	1,381,129	(729,381)	651,748
State	Department of Inspector General	2,398,297	57,567	505,924		944,243	1,507,734	(28,956)			(28,956)	231,390	531,311	762,701
State	Department of Labor	3,294,887	79,088	695,061		32,254	806,403	(39,781)		(872,623)	(912,404)	317,894	(439,737)	(121,843)
State	Department of Labor and Licensing	2,397,840	57,556	505,828		974,097	1,537,481	(28,950)		(1,787)	(30,737)	231,346	554,559	785,905

				Deferre	d Outflows of Re	sources			Deferred Inflo	ws of Resources			Pension Expense	
		•											Net Amortization of Deferred Amounts	
		Net Pension	Differences Between Expected and Actual	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Outflows	Differences Between Expected and Actual	Changes of	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Inflows	Proportionate Share of Plan Pension	from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Pension
Division	Employer Department of Parks and Tourism	Liability \$ 37,665,424	Experience \$ 904,095	Investments \$ 7,945,578	Assumptions	Contributions \$ 128	of Resources \$ 8,849,801	Experience \$ (454,752)	Assumptions	Contributions \$ (3,705,733)	of Resources \$ (4,160,485)	Expense \$ 3,633,995	Contributions \$ (2,125,382)	Expense \$ 1,508,613
State	Department of Parks, Heritage, and Tourism	5,298,180	127,174	1,117,659		2,495,455	3,740,288	(63,967)		\$ (3,705,733) (86,675)	(150,642)	511,173	1,256,195	1,767,368
State	Department of Public Satety	6,356,839	152,585	1,340,985		2,854,271	4,347,841	(76,749)			(76,749)	613,314	1,483,791	2,097,105
State State	Department of the Military Department of Transformation and Shared Services	230,900 2.079.766	5,542 49.921	48,709 438,730		61,514 2,206,914	115,765 2.695.565	(2,788) (25,110)		(15,723) (3,634,902)	(18,511) (3,660,012)	22,277 200,658	49,753 260.537	72,030 461,195
State	Department of Veterans Affairs	189,422	4,547	39,959		44,808	89,314	(2,287)		(3,034,302)	(2,287)	18,276	40,577	58,853
State	Department of Veterans Affairs	11,154,407	267,743	2,353,039		136,055	2,756,837	(134,672)		(1,640,634)	(1,775,306)	1,076,187	(143,011)	933,176
State State	Desha County Conservation District Disabled Veterans Service Office	29,515 33,559	708 806	6,226 7,079		87 665	7,021 8,550	(356) (405)		(1,272) (845)	(1,628) (1,250)	2,848 3,238	(3,293) 176	(445) 3,414
State	Drew County Soil and Water Conservation District	105,705	2,537	22,299		32,822	57,658	(1,276)		(11,224)	(12,500)	10,199	17,931	28,130
State	Drug Task Force - 10th Judicial District	117,243	2,814	24,733		3,002	30,549	(1,416)		(4,829)	(6,245)	11,312	(2,527)	8,785
State State	Drug Task Force - 13th Judicial District Drug Task Force - 14th Judicial District	226,156 189,572	5,429 4,550	47,708 39.990		5,637 5,755	58,774 50,295	(2,730)		(11,384) (1,555)	(14,114) (3.844)	21,820 18.290	(7,102) 1.325	14,718 19.615
State	Drug Task Force - 15th Judicial District	196,176	4,709	41,384		436	46,529	(2,369)		(7,324)	(9,693)	18,927	(3,745)	15,182
State	Drug Task Force - 1st Judicial District	161,692	3,881	34,109		31,801	69,791	(1,952)		(4,733)	(6,685)	15,600	6,341	21,941
State State	Drug Task Force - 20th Judicial District Drug Task Force - 21st Judicial District	209,258 34,399	5,023 826	44,143 7,256		31,955 635	81,121 8.717	(2,526) (415)		(15,810) (13,106)	(18,336) (13.521)	20,189 3,319	41,485 (11,120)	61,674 (7,801)
State	Drug Task Force - 3rd Judicial District	167,046	4,010	35,239		12,313	51,562	(2,017)		(21,234)	(23,251)	16,117	(15,481)	636
State	Drug Task Force - 5th Judicial District	494,784	11,876	104,375		6,378	122,629	(5,974)		(3,226)	(9,200)	47,737	3,714	51,451
State State	Drug Task Force - Batesville Drug Task Force - South Central	225,098 161,129	5,403 3,868	47,485 33,990		2,547 17.383	55,435 55,241	(2,718) (1.945)		(7,136) (2,278)	(9,854) (4,223)	21,718 15,546	(6,954) (4.661)	14,764 10,885
State	East Arkansas Community College	2,575,646	61,824	543,337		299,373	904,534	(31,097)		(7,118)	(38,215)	248,501	175,576	424,077
State	Faulkner County Conservation District	71,831	1,724	15,153		19,322	36,199	(867)		(29,357)	(30,224)	6,930	(4,781)	2,149
State State	Franklin County Conservation District Fulton County Conservation District	83,258 130,239	1,998 3.126	17,563 27,474		124 8,145	19,685 38,745	(1,005) (1,572)		(3,715) (8,131)	(4,720) (9,703)	8,033 12.566	(1,386) 3,569	6,647 16.135
State	Garland County Conservation District	43,445	1,043	9,165		5,111	15,319	(525)		(24)	(549)	4,192	2,182	6,374
State	Grant County Conservation District													
State	Greene County Conservation District Health Services Permit Agency	137,234 358 145	3,294 8.597	28,950 75,551		10,665 7.159	42,909 91.307	(1,657) (4,324)		(8,303) (28,549)	(9,960) (32,873)	13,240 34,554	418 (5.580)	13,658 28,974
State	Hempstead County Conservation District	33,158	796	6,995		56	7,847	(400)		(457)	(857)	3,199	(111)	3,088
State	Henderson State University	3,322,730	79,757	700,935		2,974	783,666	(40,117)		(1,064,713)	(1,104,830)	320,580	(493,331)	(172,751)
State State	Hot Spring County Conservation District Independence County Conservation District	1,341 102.816	32 2.468	283 21,689		1,896 1.473	2,211 25.630	(16) (1,241)		(21,505) (18,646)	(21,521) (19.887)	129 9,920	(6,865) 2.322	(6,736) 12.242
State	Izard County Conservation District	3,870	93	816		850	1,759	(47)		(35,327)	(35,374)	373	(10,262)	(9,889)
State	Jackson County Conservation District	37,951	911	8,006		415	9,332	(458)		(1,014)	(1,472)	3,662	(74)	3,588
State	Jefferson County Conservation District Johnson County Conservation District	93,902 41,506	2,254 996	19,809 8,756		19,685 10.645	41,748 20,397	(1,134) (501)		(1) (3,515)	(1,135) (4.016)	9,060 4,005	12,294 2.241	21,354 6.246
State	Lafayette Conservation District	30,753	738	6,487		631	7,856	(371)		(1,594)	(1,965)	2,967	(549)	2,418
State	L'Aigle Creek Conservation District					1	1			(2,185)	(2,185)		(3,079)	(3,079)
State State	Lawrence County Conservation District Lee County Conservation District	132,883 40.123	3,190 963	28,032 8,464		56 6,633	31,278 16.060	(1,604)		(2,519)	(4,123) (488)	12,821 3.871	(2,377) 2.455	10,444 6,326
State	Lincoln County Conservation District	23,971	575	5,057			5,632	(289)		(5,730)	(6,019)	2,313	(2,709)	(396)
State State	Liquified Petroleum Gas Board	321,861	7,726	67,897		318 207	75,941	(3,886)		(34,239)	(38,125)	31,053	(17,378)	13,675 (6.411)
State	Little River Conservation District Logan County Conservation District	92 772	2,227	19.570		20,991	207 42 788	(1,120)		(15,714) (5,594)	(15,714) (6,714)	8,951	(6,411) 7.892	(6,411) 16.843
State	Lonoke County Conservation District	80,417	1,930	16,964		1	18,895	(971)		(23,676)	(24,647)	7,759	(15,914)	(8,155)
State State	Madison County Conservation District	129,165	3,100	27,248		12,410 9.546	42,758	(1,559)		(643)	(2,202)	12,462	12,194	24,656 28.685
State	Martin Luther King, Jr. Commission Miller County Conservation District	263,792	6,332	55,647		9,546	71,525 420	(3,185)		(3,477)	(6,662) (30,238)	25,451	3,234 (12,901)	(12,901)
State	Mine Creek Conservation District	98,808	2,372	20,844		19,035	42,251	(1,193)		(8,886)	(10,079)	9,533	8,134	17,667
State State	Mississippi County Conservation District Monroe County Conservation District	35,776 51,909	859 1,246	7,547 10,950		399 5,793	8,805 17,989	(432) (627)		(1,049) (7,125)	(1,481) (7,752)	3,452 5,008	(866) (2,521)	2,586 2,487
State	Montgomery County Conservation District Montgomery County Conservation District	24,715	1,246	5.214		1,709	7,516	(627)		(7,125)	(7,752)	2,385	(2,521)	3,266
State	National Park Community College	841,665	20,203	177,551		17,676	215,430	(10,162)		(9,941)	(20,103)	81,205	13,970	95,175
State	Nevada County Conservation District Newton County Conservation District	21,559 32,869	517 789	4,548 6,934		3,535 1,444	8,600 9,167	(260)		(745) (390)	(1,005)	2,080 3,171	1,325 367	3,405 3,538
State	North Arkansas College	5,415,804	129,997	1.142.472		127,501	1,399,970	(65,388)		(208,617)	(274,005)	522.522	140,033	662,555
State	Northwest Arkansas Community College	3,992,192	95,826	842,159		635,294	1,573,279	(48,200)			(48,200)	385,170	341,135	726,305
State State	Office of Attorney General Office of Health Information Technology	16,109,094	386,672	3,398,238		508,410	4,293,320	(194,493)		(870,287) (3,698)	(1,064,780) (3,698)	1,554,220	115,261 (48.052)	1,669,481 (48,052)
State	Office of Medicaid Inspector General	1,209,676	29,036	255,183		5	284,224	(14,605)		(486,409)	(501,014)	116,711	(48,052) (289,305)	(48,052) (172,594)
State	Office of the Governor	1,910,349	45,855	402,991		10,145	458,991	(23,065)		(22,500)	(45,565)	184,312	(29,874)	154,438
State State	Office of the Governor Office of the Lieutenant Governor	4,959,930 202.009	119,055 4.849	1,046,305 42.614		154,994 8.951	1,320,354 56.414	(59,884) (2,439)		(307,246)	(367,130) (20,545)	478,539 19.490	(81,852) (6,757)	396,687 12,733
State	Office of the Lieutenant Governor Office of the Prosecutor Coordinator	1,258,670	4,849 30,212	42,614 265,518		8,951 94,953	56,414 390,683	(2,439) (15,197)		(18,106)	(20,545) (15,197)	19,490 121,438	(6,757) 49,500	12,733 170,938
State	Office of the Speaker of the House	2,609,102	62,627	550,394		78,329	691,350	(31,501)		(92,696)	(124,197)	251,729	8,808	260,537
State State	Office of Victims and Witness Assistance - 10th Judicial District Office of Victims and Witness Assistance - 15th Judicial District	14,575 104,623	350 2,511	3,075 22,070		49 5,171	3,474 29,752	(176) (1,263)		(17,274) (2,715)	(17,450) (3,978)	1,406 10,094	(6,435) 5.560	(5,029) 15.654
State	Ouachita County Conservation District	29,664	2,511 712	6,258		5,028	11,998	(358)		(7,252)	(7,610)	2,862	(1,517)	1,345
State	Ozarka College	650,398	15,612	137,202		55,109	207,923	(7,853)		(75,469)	(83,322)	62,751	4,556	67,307
State	Perry County Conservation District Phillips County Conservation District	97 500	2.340	20.568		4.344	27.252	(1,177)		(413) (9,727)	(413) (10,904)	9 407	(2,749) 6.904	(2,749) 16.311
State	Pike County Conservation District	21,876	525	4,615		255	5,395	(264)		(1,016)	(1,280)	2,111	(282)	1,829
State	Poinsett County Conservation District	57,402	1,378	12,109		5,879	19,366	(693)		(10,306)	(10,999)	5,538	(3,281)	2,257
State	Pope County Conservation District	30,650	736	6,466		244	7,446	(370)		(481)	(851)	2,957	245	3,202

			Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense				
		•											Net Amortization of	
													Deferred Amounts	
													from Changes in	
						Changes in				Changes in			Proportion	
				Net Difference		Proportion and				Proportion and			and Differences	
				Between Projected		Differences				Differences			Between	
			Differences	and Actual		Between Employer		Differences		Between Employer		Proportionate	Employer	
			Between	Investment		Contributions and		Between		Contributions and		Share of	Contributions	
			Expected and	Earnings on		Proportionate	Total	Expected and		Proportionate	Total	Plan	and Proportionate	Total
District	Frankriss	Net Pension	Actual	Pension Plan	Changes of	Share of	Deferred Outflows	Actual	Changes of	Share of	Deferred Inflows	Pension	Share of	Pension
Division	Employer	Liability	Experience	Investments	Assumptions	Contributions \$ 4.171	of Resources	Experience	Assumptions	Contributions	of Resources	Expense	Contributions	Expense
State	Poteau River Conservation District	\$ 60,264	\$ 1,447	\$ 12,713		¥ .,	\$ 18,331	\$ (728)		\$ (816)	* (.,)		\$ 1,205	\$ 7,019
State	Prairie County Conservation District	39,362	945	8,304		156	9,405	(475)		(10,584)	(11,059)	3,798	(3,107)	691
State	Professional Bail Bondsman License Board	218,491	5,245	46,091		17,947	69,283	(2,638)		(18,821)	(21,459)	21,080	(2,774)	18,306
State	Pulaski County Conservation District	31,346	752	6,612		1,450	8,814	(378)		(164)	(542)	3,024	738	3,762
State State	Pulaski Technical College	2,471,736 64.463	59,330 1.547	521,416 13.599		11 1,050	580,757 16.196	(29,842)		(662,695)	(692,537)	238,475 6,219	(521,620) (4.048)	(283,145) 2.171
State	Randolph County Conservation District Rich Mountain Community College	715.917	17,184	151,024		1,050	168,211	(778) (8,644)		(8,480) (83,187)	(9,258) (91,831)	69,072	(37,484)	31,588
State	Rich Mountain Conservation District	46.883	1,125	9,890		23	11,038	(566)		(6,841)	(7,407)	4,523	(3,398)	1,125
State	Saint Francis County Conservation District	40,883	1,125	9,890		133	11,038	(572)		(9,603)	(10,175)	4,523	(4,149)	421
State	Sebastian County Conservation District	230.767	5.539	48.681		35,600	89.820	(2,786)		(9,003)	(2,786)	22.265	33.243	55.508
State	Secretary of State	10,385,965	249,298	2,190,935		209,979	2,650,212	(125,395)		(422,732)	(548,127)	1,002,047	148,492	1,150,539
State	Secretary of State - State Capitol Police	169,928	4.079	35,847		209,979	39,928	(2,052)		(106,013)	(108,065)	16,395	(65,343)	(48,948)
State	Senate Clerk	1.467.030	35.214	309,472		19.313	363,999	(17,712)		(101,297)	(119,009)	141,540	(59.122)	82.418
State	Sharp County Conservation District	99.075	2.378	20,900		4.556	27.834	(1,196)		(19,331)	(20,527)	9,559	(8,201)	1.358
State	Southeast Arkansas College	4,220,722	101,311	890,368		373,281	1,364,960	(50,959)		(10,551)	(50,959)	407.219	304.603	711,822
State	Southern Arkansas Community College	1,612,795	38,712	340,221		75.348	454,281	(19,472)		(367,424)	(386,896)	155.604	(327,784)	(172,180)
State	Southern Arkansas University	1.861.311	44.678	392,646		7 7	437,331	(22,472)		(344,027)	(366,499)	179.581	(229,361)	(49,780)
State	Southern Arkansas University Tech	1,136,324	27,276	239,709		3,471	270,456	(13,719)		(278,481)	(292,200)	109,634	(132,451)	(22,817)
State	State Bank Department	8.198.659	196,795	1.729.520		174.064	2,100,379	(98,986)		(78,067)	(177,053)	791.014	134.074	925,088
State	State Insurance Department	11,688,737	280,569	2,465,757		45,094	2,791,420	(141,124)		(232,425)	(373,549)	1,127,740	(55,942)	1.071.798
State	State Securities Department	2,643,152	63,444	557.577		6	621,027	(31,912)		(77,712)	(109,624)	255,014	(65,380)	189.634
State	Statewide Shared Services	7,393,022	177,457	1,559,569		3,705,571	5,442,597	(89,259)		(321,897)	(411,156)	713,285	1,768,287	2,481,572
State	Stone County Conservation District	277.149	6.652	58,465		90,560	155,677	(3,346)		(138)	(3,484)	26,740	40.568	67,308
State	Union County Conservation District	80,966	1,943	17,080			19,023	(978)		(6,469)	(7,447)	7,812	(2,860)	4,952
State	University of Arkansas - Cossatot Community College	723,482	17,366	152,620		764	170,750	(8,735)		(154,175)	(162,910)	69,802	(93,550)	(23,748)
State	University of Arkansas - Fayetteville	6,835,335	164,071	1,441,924		28	1,606,023	(82,526)		(1,129,394)	(1,211,920)	659,479	(994,741)	(335,262)
State	University of Arkansas - Fort Smith	940,249	22,569	198,347		4	220,920	(11,352)		(281,027)	(292,379)	90,716	(289,758)	(199,042)
State	University of Arkansas - Little Rock	5,221,741	125,339	1,101,534		21	1,226,894	(63,044)		(893,809)	(956,853)	503,798	(819,137)	(315,339)
State	University of Arkansas - Monticello	1,481,322	35,557	312,487		3,737	351,781	(17,885)		(37,308)	(55,193)	142,919	(60,410)	82,509
State	University of Arkansas - Phillips Community College	482,310	11,577	101,744		2	113,323	(5,823)		(122,961)	(128,784)	46,534	(67,833)	(21,299)
State	University of Arkansas - Pine Bluff	537,534	12,903	113,394		5,540	131,837	(6,490)		(71,039)	(77,529)	51,862	(21,391)	30,471
State	University of Arkansas Community College - Batesville	1,007,890	24,193	212,616		25,123	261,932	(12,169)		(67,659)	(79,828)	97,242	(25,648)	71,594
State	University of Arkansas Community College - Hope	680,484	16,334	143,549		6	159,889	(8,216)		(421,342)	(429,558)	65,654	(235,277)	(169,623)
State	University of Arkansas Community College - Morrilton	516,667	12,402	108,992		1	121,395	(6,238)		(94,732)	(100,970)	49,848	(54,336)	(4,488)
State	University of Arkansas Cooperative Extension Service	2,551,312	61,240	538,203		131,492	730,935	(30,803)		(192,284)	(223,087)	246,153	(79,774)	166,379
State	University of Arkansas for Medical Sciences	7,121,997	170,952	1,502,396		486,156	2,159,504	(85,987)		(2,156,033)	(2,242,020)	687,137	(1,496,224)	(809,087)
State	University of Central Arkansas	9,857,167	236,605	2,079,384		39	2,316,028	(119,010)		(1,576,686)	(1,695,696)	951,028	(1,157,944)	(206,916)
State	Van Buren County Conservation District	65,014	1,561	13,715		2	15,278	(785)		(5,127)	(5,912)	6,273	(2,430)	3,843
State	Veterinary Medical Examination Board	69,181	1,661	14,594		2,296	18,551	(835)		(1)	(836)	6,675	1,002	7,677
State	War Memorial Stadium Commission	400.001	2.950	05.005		7.912	36,787	(4.40.0		(0.000)	(4.400)	44.0==	(14,824)	(14,824)
State	Washington County Conservation District	122,894		25,925				(1,484)		(2,996)	(4,480)	11,857	4,869	16,726
State	White County Conservation District	55,112	1,323	11,626		9,399	22,348	(665)		(929)	(1,594)	5,317	3,047	8,364
State State	Woodruff County Conservation District Workers' Compensation Commission	6.668.521	160.067	1.406.735		449	1.567.251	(80,512)		(284) (517,427)	(284) (597,939)	643.385	(2,237) (216,953)	(2,237) 426.432
State	Yell County Conservation District	119,622	2.871	1,406,735		22.541	1,567,251 50.646	(80,512)		(517,427)	(597,939)	643,385 11.541	(216,953) 9.928	426,432 21,469
State	reii County Conservation District	119,622	2,8/1	25,234		22,541	50,046	(1,444)		(415)	(1,659)	11,541	9,928	21,409
	TOTAL	\$ 2,696,383,462	\$ 64,722,166	\$ 568,806,173	\$ 0	\$ 118,626,551	\$ 752,154,890	\$ (32,554,685)	\$ 0	\$ (118,626,551)	\$ (151,181,236)	\$ 260,149,540	\$ 0	\$ 260,149,540

NOTE 1: Summary of Significant Accounting Policies

A. Plan Description

The Arkansas Public Employees Retirement Plan is a cost-sharing, multiple-employer defined benefit pension plan that covers all state employees who are not covered by another authorized plan, all county employees, municipal employees whose municipalities have elected coverage under this system, college and university employees, and certain non-teaching school employees. Benefits are also provided for governors, General Assembly members, state and county constitutional officers, and quasi-judicial members.

On June 30, 2022, the number of employers participating in the plan was as follows:

State	245
Municipal	182
County	87
School	36
Court Clerks	36
Other Non-State	36
District Judges	3
Total	625

The public employees retirement plan was established as contributory. Act 793 of 1977 allowed existing and previous members to become noncontributory members. Anyone joining after January 1, 1978, was automatically enrolled as a noncontributory member. Act 2084 of 2005 established a new contributory requirement for all covered employees first hired on or after July 1, 2005. Employees hired prior to this date that are noncontributory have the option to become a contributory member at any time.

Members are eligible for full retirement benefits (1) at any age with 28 years of credited service; (2) at age 65 with five years of actual service, except for members of the General Assembly who must have 10 years of actual service if the member only has service as a member of the General Assembly; or (3) at age 55 with 35 years of credited service as an elected official or public safety member. Members are eligible for reduced benefits (1) at any age with at least 25 years but less than 28 years of actual service or (2) at age 55 with five years of actual service. A member who is defined as a public safety member is eligible for a reduced benefit with five years of actual service if the member is within 10 years of normal retirement age. The normal retirement benefit, paid monthly, is determined based on (1) the member's final average compensation (an average of the highest 36 months' earnings) and (2) the number of years of credited service. The plan also provides for disability and survivor benefits.

Under Arkansas Code, the following groups or individuals are allowed credit for years of service on a basis greater than 1:1:

Public safety members	1.5 per year for individuals employed prior to July 1, 1997
Governor	3 per year if first elected to public office prior to July 1, 1999
Elected state constitutional officers	2.5 per year if first elected to public office prior to July 1, 1999
Elected under state division	2 per year if first elected to public office prior to July 1, 1999
Local elected officials	2 per year

The benefit provisions provided by the public employees retirement plan are established by state law and may be amended only by the General Assembly. Retiree benefit increases are calculated each year on July 1 for the following 12 months. The redetermined amount is the amount of the benefit payable as of the immediately preceding July 1, increased by 3%.

NOTE 1: Summary of Significant Accounting Policies (Continued)

B. Basis of Presentation

The purpose of the Schedule of Employer Allocations and the Schedule of Pension Amounts by Employer (Schedules) is to provide member employers with the information to report financial statement amounts in accordance with Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions*. These schedules present amounts that are considered elements of the financial statements of the Arkansas Public Employees Retirement System (APERS) 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 APERS or the participating employers.

C. Basis of Accounting

Information about the fiduciary net position and change in fiduciary net position of the plan, as reported in the basic financial statements of the Arkansas Public Employees Retirement System (APERS), is recognized using the economic resources measurement focus and accrual basis of accounting. Under the accrual basis, contributions and other revenues are recognized when they are earned. Benefits paid, refunds, and other expenses are recognized when due and payable in accordance with the provisions of law. Investments are reported at fair value. All of these items are used in measuring the total net pension liability, total deferred outflows of resources and total deferred inflows of resources related to pensions, and total pension expense.

D. Basis of Allocation – Employer Contributions

The proportionate share of the total net pension liability, total deferred outflows of resources and total deferred inflows of resources related to pensions, and total pension expense was determined using actual employer contributions. Each employer's proportionate share was calculated based on the ratio of employer contributions to total employer contributions from all member employers.

The general financial objective of all Arkansas public employee retirement plans is to have rates of contribution that remain relatively level for Arkansas citizens from generation to generation. Contribution provisions applicable to the participating employers are established by the APERS Board of Trustees and should be based on an independent actuary's determination of the rate required to fund the plan. The General Assembly, certain municipal and county elected officials, and certain agencies employing individuals in public safety positions must also remit additional contributions.

Employer contribution rates during the fiscal year ended June 30, 2022, as a percentage of active member payroll, are as follows:

State, County, Municipal, and Non-State Divisions	15.32%
Wildlife Officers and Military Department Civilian	
Firefighters Subdivisions	27.32%
District Judge Division	38.99%
School Division	4.00%

A reconciliation of employer contributions presented on APERS' Statement of Changes in Fiduciary Net Position for the Public Employees Retirement Plan to the Employer Allocation Schedule is as follows:

Total Contributions per Statement of Changes in Fiduciary Net Position	
for the Public Employees Retirement Plan	\$ 320,196,067
Supplemental contributions	609,078
APERS member employer contributions	(537,123)
Contributions specific to employer purchase of service	 (36,408)
Total Contributions per Schedule of Employer Allocations (Schedule 1)	\$ 320.231.614

NOTE 1: Summary of Significant Accounting Policies (Continued)

E. Use of Estimates

The preparation of the Schedules in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported during the period. Actual results could differ from those estimates, and differences could be material.

NOTE 2: Collective Net Pension Liability and Actuarial Information

The components of the net pension liability of the participating employers at June 30, 2022, were as follows:

Total pension liability	\$ 12,430,222,093
Less: plan net position	 9,733,838,631
Employers' net pension liability	\$ 2,696,383,462
Plan net position as a percentage of the	

<u>Actuarial Assumptions</u> – The total pension liability, net pension liability, and certain sensitivity information was determined by an actuarial valuation as of June 30, 2022. The significant assumptions used in the valuation, and adopted by the APERS Board of Trustees, were as follows:

Discount rate 7.15%
Wage inflation rate 3.25%
Salary increases 3.25% - 9.85%

total pension liability

Investment rate of return* 7.15%

Mortality rate table RP-2006 weighted generational mortality tables for healthy

annuitant, disability, or employee death in service, as applicable. The tables applied credibility adjustments of 135% for males and 125% for females and were adjusted for fully generational

78.31%

mortality improvements using Scale MP-2017.

All other actuarial assumptions used in the June 30, 2022, valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2017, and were applied to all prior periods included in the measurement.

^{*}Net of investment and administrative expenses

NOTE 2: Collective Net Pension Liability and Actuarial Information (Continued)

<u>Long-Term Rate of Return</u> – The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the current asset allocation percentage and by adding expected price inflation. Best estimates of arithmetic real rates of return for the 10-year period from 2020 – 2029 were based upon capital market assumptions provided by the plan's investment consultant. For each major asset class included in the plan's current asset allocation as of June 30, 2022, these best estimates are summarized in the following table:

	Target	Long-Term Expected
Asset	Allocation	Real Rate of Return
Broad domestic equity	37.00%	6.22%
International equity	24.00%	6.69%
Real assets	16.00%	4.81%
Absolute return	5.00%	3.05%
Domestic fixed	18.00%	0.57%
	100.00%	

<u>Discount Rate</u> – A single discount rate of 7.15% 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 7.15%. 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 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.

<u>Sensitivity of the Net Pension Liability to Changes in the Discount Rate</u> – The following presents the participating employers' net pension liability, calculated using the current discount rate, as well as what the participating employers' net pension liability would be if it were calculated using a single discount rate that is 1% lower and 1% higher than the current rate:

	•		1% Higher than					
	Cur	rent Rate (6.15%)	Cur	rent Rate (7.15%)	Current Rate (8.15%)			
Net Pension Liability	\$ 4,286,757,199		\$ 2,696,383,462		\$	1,383,387,497		

NOTE 3: Deferred Outflows and Deferred Inflows of Resources Related to Pensions

	2018	2019 2020		2021		2022		
Deferred Outflows of Resources:								
Differences between expected and actual experience	\$ 35,082,399	\$ 65,658,797	\$	38,014,885	\$	17,595,962	\$	64,722,172
Net difference between projected and actual investment								
earnings on pension plan investments				303,003,673				568,806,167
Changes of assumptions	250,989,684	130,945,324		35,878,297				
Changes in proportion and differences between employer								
contributions and proportionate share of contributions	75,989,547	69,725,261		75,220,354		113,472,377		118,626,551
Deferred Inflows of Resources:								
Differences between expected and actual experience	(23,156,899)	(3,584,369)		(1,896,257)		(49,308,209)		(32,554,686)
Net difference between projected and actual investment								
earnings on pension plan investments	(55,820,369)	(18,324,382)				(1,349,561,842)		
Changes of assumptions	(136,419,778)	(92,741,688)		(49,063,598)		(5,385,508)		
Changes in proportion and differences between employer								
contributions and proportionate share of contributions	(75,989,547)	(69,725,261)		(75,220,354)		(113,472,377)		(118,626,551)
Totals	\$ 70,675,037	\$ 81,953,682	\$	325,937,000	\$	(1,386,659,597)	\$	600,973,653

In accordance with GASB Statement No. 68, the recognition period for outflows (inflows) of resources from the net difference between projected and actual earnings on pension plan investments was five years. All other deferred outflows (inflows) of resources related to pensions were amortized over the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. For fiscal year 2018, it was 4.1233 years; for fiscal year 2019, it was 4.1431 years; for fiscal year 2020, it was 4.0486 years; for fiscal year 2021, it was 3.9676 years; and for fiscal year 2022, it was 3.7989 years.

NOTE 4: Pension Expense

The components of the pension expense for the year ending June 30, 2022 are as follows:

Service cost	\$ 205,730,314
Interest on the total pension liability	838,746,422
Current-period benefit changes	
Employee contributions (made negative for addition here)	(81,213,354)
Projected earnings on pension plan investments (made negative for addition here)	(790,510,424)
Pension plan administrative expense	11,401,566
Other changes in plan fiduciary net position	(4,092,820)
Amortization of deferred outflows of resources related to pensions	554,921,237
Amortization of deferred (inflows) of resources related to pensions	(474,833,401)
Total Pension Expense	\$ 260,149,540

NOTE 5: Other Financial and Actuarial Information

Other financial and actuarial information needed by member employers for GASB Statement No. 68 disclosures are available in APERS' annual financial report for the year ended June 30, 2022. This report can be found on Arkansas Legislative Audit's website at www.arklegaudit.gov. The GASB Statement No. 68 actuarial valuation report is available from the APERS' website at www.apers.org. The report may also be obtained by writing to Arkansas Public Employees Retirement System, 124 West Capitol, Suite 400, Little Rock, AR 72201 or by calling 1-501-682-7800.