ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN

Schedule of Employer Allocations and Schedule of Pension Amounts by Employer

June 30, 2024



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Independent Auditor's Report

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



Sen. Jim Petty Senate Chair Sen. Jim Dotson Senate Vice Chair



Rep. Robin Lundstrum House Chair Rep. RJ Hawk House Vice Chair

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

Independent Auditor's Report

Arkansas Public Employees Retirement Plan 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, 2024, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total 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, 2024, 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, 2024, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) 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.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that
 raise substantial doubt about the plan's ability to continue as a going concern for a reasonable period of
 time.

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, 2024, and our report thereon, dated January 14, 2025, 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

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Kevin William White, CPA, JD

Legislative Auditor

Little Rock, Arkansas February 7, 2025 SA1037024S

Division	Feedovor	Actual Employer	
Division	Employer	Contributions	Percentage
County	Arkansas County	\$ 610,9	
County	Arkansas River Valley Regional Library	24,50	
County	Ashley County	617,8	
County	Association of Arkansas Counties	570,2	
County	Baxter County	1,430,5	
County	Baxter County Library	101,98	
County	Benton County	6,416,12	
County	Boone County	1,184,2	
County	Bradley County	256,26	
County	Calhoun County	394,26	
County	Carroll County	794,29	
County	Chicot County	265,38	
County	Clark County	628,5	
County	Clay County	347,82	
County	Clay County, Western District	113,02	
County	Cleburne County	714,2	
County	Cleveland County	249,4	
County	Columbia County	720,12	
County	Conway County	873,43	
County	Craighead County	2,418,49	
County	Crawford County	1,268,93	
County	Crittenden County	1,463,53	
County	Cross County	463,52	
County	Dallas County	435,79	
County	Desha County	423,7	
County	Drainage District No. 9	17,7	
County	Drew County	614,12	
County	East Central Arkansas Regional Library	30,33	39 0.00871758%
County	Faulkner County	2,549,72	
County	Franklin County	799,25	
County	Fulton County	393,52	23 0.11307332%
County	Garland County	3,150,74	40 0.90532092%
County	Grant County	578,8	58 0.16632669%
County	Greene County	1,178,69	93 0.33868092%
County	Hempstead County	747,5	74 0.21480489%
County	Hot Spring County	672,40	67 0.19322392%
County	Howard County	456,78	38 0.13125154%
County	Independence County	1,125,14	11 0.32329349%
County	Izard County	531,10	0.15260676%
County	Jackson County	562,23	37 0.16155103%
County	Jefferson County	1,906,3	31 0.54775743%
County	Johnson County	794,2	13 0.22820594%
County	Lafayette County	373,93	39 0.10744620%
County	Lawrence County	531,90	0.15283405%
County	Lee County	241,54	11 0.06940332%
County	Lincoln County	372,85	59 0.10713571%
County	Little River County	629,8	12 0.18096775%
County	Logan County	845,9	72 0.24307819%
County	Lonoke County	1,131,09	99 0.32500558%
County	Madison County	760,86	65 0.21862397%
County	Marion County	539,58	0.15503215%
County	Miller County	1,177,60	0.33838528%
County	Mississippi County	1,363,33	39 0.39173644%
County	Monroe County	197,5	0.05676537%
County	Montgomery County	560,09	96 0.16093580%
County	Nevada County	333,4	
County	Newton County	361,10	
County	Ouachita County	902,23	
County	Perry County	289,40	0.08315633%
County	Phillips County	443,99	
County	Phillips County Library	16,1	
County	Pike County	444,6	
County	Poinsett County	682,2	
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		A	ctual Employer	Employer Allocation
Division	Employer		Contributions	Percentage
County	Polk County	\$	652,534	0.18749644%
County	Pope County		1,766,700	0.50763661%
County	Prairie County		342,084	0.09829295%
County	Pulaski County		9,632,975	2.76790042%
County	Randolph County		570,343	0.16388009%
County	Randolph County Nursing Home		1,123,958	0.32295373%
County	Saline County		2,236,969	0.64276170%
County	Saline County Library		275,221	0.07908079%
County	Scott County		433,134	0.12445508%
County	Searcy County		381,829	0.10971324%
County	Sebastian County		2,704,598	0.77712850%
County	Sevier County		1,582,442	0.45469246%
County	Sharp County		459,405	0.13200361%
County	St. Francis County		786,281	0.22592675%
County	Stone County		378,150	0.10865608%
County	Union County Van Buren County		1,169,323 676,713	0.33598871% 0.19444415%
County County	Washington County		5,691,092	1.63525558%
County	White County		1,607,840	0.46199037%
County	White County Public Library		129,403	0.03718210%
County	White River Regional Library		28,120	0.00807986%
County	Woodruff County		251,082	0.07214480%
County	Yell County		624,448	0.17942641%
County	Yell County Library		30,236	0.00868795%
Court Clerk	Alpena District Court		643	0.00018488%
Court Clerk	Berryville District Court		17,138	0.00492432%
Court Clerk	Blytheville District Court		6,527	0.00187544%
Court Clerk	Booneville District Court		1,999	0.00057427%
Court Clerk	Camden District Court		3,083	0.00088582%
Court Clerk	Cherokee Village District Court		4,328	0.00124357%
Court Clerk	Clarendon District Court		7,425	0.00213356%
Court Clerk	Conway District Court		19,204	0.00551793%
Court Clerk	De Queen District Court		20,702	0.00594850%
Court Clerk	Dermott District Court		2,591	0.00074436%
Court Clerk	DeValls Bluff District Court		5,217	0.00149902%
Court Clerk	Dumas District Court		10,119	0.00290745%
Court Clerk	East Camden District Court		3,595	0.00103311%
Court Clerk	Elkins District Court		8,519	0.00244785%
Court Clerk	Eureka Springs District Court		11,759	0.00337867%
Court Clerk	Fayetteville District Court		15,823	0.00454652%
Court Clerk	Fort Smith District Court		16,783	0.00482223%
Court Clerk	Hoxie District Court			0.00000000%
Court Clerk	Lake Village District Court			0.00000000%
Court Clerk	Lake Village District Court		8,504	0.00244342%
Court Clerk	Little Rock District Court		32,302	0.00928151%
Court Clerk	Lonoke District Court		6,103	0.00175361%
Court Clerk	Marion District Court		5,729	0.00164602%
Court Clerk	Maumelle District Court		2,089	0.00060026%
Court Clerk	McCrory District Court		331	0.00009510%
Court Clerk	McGehee District Court		3,932	0.00112976%
Court Clerk Court Clerk	Newport District Court North Little Rock District Court		6,658 79,365	0.00191299%
Court Clerk	Osceola District Court		79,303	0.02280432% 0.00000000%
Court Clerk	Pine Bluff District Court		10,109	0.00290459%
Court Clerk	Sherwood District Court		10,712	0.00290439%
Court Clerk	Siloam Springs District Court		9,397	0.00307802%
Court Clerk	Springdale District Court		11,803	0.00339142%
Court Clerk	Texarkana District Court		9,389	0.00369771%
Court Clerk	Trumann District Court		7,391	0.00212378%
Court Clerk	Tyronza District Court		4,201	0.00120722%
Court Clerk	Walnut Ridge District Court		1,201	0.00000000%
Court Clerk	West Memphis District Court		9,438	0.00271186%
Court Clerk	Wrightsville District Court		5,.50	0.00000000%
District Judge	Ashdown District Court			0.00000000%
District Judge	Brinkley District Court		22,269	0.00639869%
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		Actual Employer	Employer Allocation
Division	Employer	Contributions	Percentage
District Judge	Camden District Court		0.00000000%
District Judge	Charleston District Court		0.00000000%
District Judge	Cherokee Village District Court		0.00000000%
District Judge	Clarksville District Court		0.00000000%
District Judge	East Camden District Court		0.00000000%
District Judge	Hot Springs District Court		0.00000000%
District Judge	Little Rock District Court	\$ 4,272	0.00122737%
District Judge	Newport District Court		0.00000000%
District Judge	Ouachita County District Court		0.00000000%
District Judge	Randolph County District Court		0.00000000%
District Judge	Sharp County District Court Woodsuff County District Court		0.00000000%
District Judge Municipal	Woodruff County District Court Alma Water and Sewer	97,806	0.00000000% 0.02810311%
Municipal	Arkansas City	7,867	0.00226041%
Municipal	Arkansas County Library	14,968	0.00220041%
Municipal	Arkansas Gounty Library Arkansas Municipal League	1,233,372	0.35439232%
Municipal	Batesville Water Utility	299,810	0.08614611%
Municipal	Bradford Water and Sewer	11,568	0.00332394%
Municipal	Brinkley Water and Sewer	58,456	0.01679662%
Municipal	Caddo Valley	23,777	0.00683203%
Municipal	Camden Water Utilities	178,947	0.05141796%
Municipal	Cammack Village	8,157	0.00234383%
Municipal	Cave City	47,662	0.01369513%
Municipal	Central Arkansas Water	4,027,741	1.15731497%
Municipal	City of Alexander	49,979	0.01436066%
Municipal	City of Alma	236,513	0.06795868%
Municipal	City of Arkadelphia	635,656	0.18264697%
Municipal	City of Ash Flat	70,384	0.02022380%
Municipal	City of Ashdown	241,868	0.06949741%
Municipal	City of Augusta	122,521	0.03520455%
Municipal	City of Austin	49,730	0.01428935%
Municipal	City of Batesville	390,031	0.11207007%
Municipal	City of Beebe	350,405	0.10068409%
Municipal	City of Bentonville	4,213,002	1.21054722%
Municipal	City of Bethel Heights		0.00000000%
Municipal	City of Biscoe	7,207	0.00207081%
Municipal	City of Bono	65,599	0.01884881%
Municipal	City of Bradford	8,275	0.00237765%
Municipal	City of Brinkley	72,640	0.02087195%
Municipal	City of Bryant	960,757	0.27606011%
Municipal	City of Cabot	1,091,157	0.31352882%
Municipal	City of Calico Rock	60,164	0.01728738%
Municipal	City of Carlisle	124,177	0.03568065%
Municipal	City of Cave Springs	104,292	0.02996693%
Municipal	City of Cedarville	1,708	0.00049082%
Municipal	City of Centerton	413,653	0.11885733%
Municipal	City of Charleston	91,972	0.02642676%
Municipal	City of Cherry Valley	8,540	0.00245375%
Municipal	City of Clarksville	229,236	0.06586789%
Municipal	City of Clinton	49,345	0.01417871%
Municipal	City of Corning	109,782	0.03154428%
Municipal	City of Courterdayilla	51,280	0.01473446%
Municipal	City of Crawfordsville	22,145	0.00636306%
Municipal	City of Crossett City of Danville	269,960	0.07756930%
Municipal Municipal		109,862	0.03156722%
Municipal Municipal	City of Dardanelle City of Decatur	196,603 155,604	0.05649120% 0.04471054%
Municipal	City of Des Arc	125,203	0.03597542%
Municipal	City of Dewitt	125,203	0.03597542%
Municipal	City of Dierks	45,291	0.03399194%
Municipal	City of Dover	49,517	0.01301386%
Municipal	City of Elkins	105,721	0.03037755%
Municipal	City of Elm Springs	37,464	0.03037733%
aoipai		01,104	0.0.07010770

Division	Employer	Actual Employer Contributions		Employer Allocation Percentage
Municipal	City of England	\$	133,068	0.03823535%
Municipal	City of Eudora	•	71,340	0.02049853%
Municipal	City of Farmington		177,287	0.05094102%
Municipal .	City of Flippin		84,652	0.02432362%
Municipal .	City of Fordyce		118,992	0.03419070%
Municipal .	City of Foreman		29,261	0.00840778%
Municipal .	City of Gassville		88,035	0.02529560%
Municipal	City of Gentry		183,992	0.05286744%
Municipal	City of Goshen		28,164	0.00809263%
Municipal	City of Gravette		101,874	0.02927217%
Municipal	City of Green Forest		184,713	0.05307476%
Municipal	City of Greenbrier		244,830	0.07034840%
Municipal	City of Greenland		41,463	0.01191390%
Municipal	City of Greers Ferry		28,665	0.00823642%
Municipal	City of Gum Springs			0.00000000%
Municipal	City of Guy		47,608	0.01367956%
Municipal	City of Hackett		28,193	0.00810082%
Municipal	City of Hamburg		160,424	0.04609558%
Municipal	City of Hampton		50,962	0.01464333%
Municipal	City of Hardy		32,954	0.00946879%
Municipal	City of Harrisburg		96,118	0.02761825%
Municipal	City of Harrison		690,172	0.19831129%
Municipal	City of Haskell		54,219	0.01557903%
Municipal	City of Hazen		166,577	0.04786353%
Municipal	City of Heber Springs		205,155	0.05894843%
Municipal	City of Helena-West Helena		498,232	0.14316004%
Municipal	City of Hope		575,930	0.16548556%
Municipal	City of Horatio		43,190	0.01240994%
Municipal	City of Hot Springs		3,147,578	0.90441239%
Municipal	City of Huntaville		16,496	0.00473979%
Municipal Municipal	City of Huntsville City of Huttig		75,230 13,763	0.02161631% 0.00395447%
Municipal	City of Floring City of Jacksonville		900,016	0.25860690%
Municipal	City of Jasper		55,325	0.01589693%
Municipal	City of Junction City		14,801	0.00425298%
Municipal	City of Kibler		11,716	0.00336656%
Municipal	City of Knoxville		28,534	0.00819873%
Municipal	City of Lamar		43,629	0.01253606%
Municipal	City of Lavaca		35,591	0.01022660%
Municipal	City of Lepanto		52,536	0.01509545%
Municipal	City of Leslie		12,558	0.00360830%
Municipal	City of Lewisville		38,774	0.01114127%
Municipal	City of Lincoln		145,240	0.04173276%
Municipal	City of Lockesburg		22,810	0.00655417%
Municipal	City of Lowell		256,401	0.07367325%
Municipal	City of Magnolia		323,637	0.09299251%
Municipal	City of Malvern		208,902	0.06002499%
Municipal	City of Mammoth Springs		53,496	0.01537124%
Municipal	City of Marked Tree		103,916	0.02985882%
Municipal	City of Marshall		46,200	0.01327486%
Municipal	City of Marvell		44,315	0.01273337%
Municipal	City of McRae		31,838	0.00914824%
Municipal	City of Melbourne		63,181	0.01815426%
Municipal	City of Mena		276,668	0.07949668%
Municipal	City of Monette		51,921	0.01491871%
Municipal	City of Monticello		491,812	0.14131527%
Municipal	City of Morrilton		523,807	0.15050864%
Municipal	City of Mount Ida		50,942	0.01463735%
Municipal	City of Mountain Home		1,025,189	0.29457362%
Municipal	City of Mountain Pine		24,399	0.00701078%
Municipal	City of Mountain View		114,494	0.03289837%
Municipal	City of Mountain View Water and Wastewater Department		72,358	0.02079120%
Municipal Municipal	City of Murfreesboro City of Nashville		35,660 349,511	0.01024641%
mumopai	Only of Madiffulle		J 4 3,511	0.10042712%

		Actual Employer	Employer Allocation
Division	Employer	 Contributions	Percentage
Municipal	City of Norman	\$ 12,676	0.00364239%
Municipal	City of Ola	17,654	0.00507252%
Municipal	City of Pangburn	13,110	0.00376698%
Municipal	City of Paragould	759,205	0.21814683%
Municipal	City of Paris	254,332	0.07307862%
Municipal	City of Pea Ridge	314,060	0.09024081%
Municipal	City of Perryville	88,434	0.02541033%
Municipal	City of Piggott	94,968	0.02728782%
Municipal	City of Plummerville	27,728	0.00796720%
Municipal	City of Pottsville	72,713	0.02089318%
Municipal	City of Prairie Grove	272,964	0.07843249%
Municipal	City of Prescott	238,603	0.06855911%
Municipal	City of Quitman	52,484	0.01508051%
Municipal	City of Ravenden	8,577	0.00246449%
Municipal	City of Rector	66,753	0.01918049%
Municipal	City of Rison	46,204	0.01327609%
Municipal	City of Rogers	2,342,490	0.67308173%
Municipal	City of Russellville	586,541	0.16853431%
Municipal	City of Salem	40,087	0.01151831%
Municipal	City of Scranton	14,863	0.00427057%
Municipal	City of Searcy	900,940	0.25887246%
Municipal	City of Shannon Hills	55,611	0.01597909%
Municipal	City of Sheridan	446,622	0.12833058%
Municipal	City of Shirley	2,182	0.00062702%
Municipal	City of Stamps	45,434	0.01305487%
Municipal	City of Strong	53,051	0.01524354%
Municipal	City of Strong City of Stuttgart	5,459 481,764	0.00156865% 0.13842812%
Municipal Municipal	City of Summit	20,687	0.00594413%
Municipal	City of Trumann	11,868	0.00394413%
Municipal	City of Van Buren	376,441	0.10816514%
Municipal	City of Vilonia	46,943	0.01348842%
Municipal	City of Viola	6,982	0.00200628%
Municipal	City of Waldron	144,087	0.04140145%
Municipal	City of Ward	197,584	0.05677295%
Municipal	City of Warren	252,023	0.07241531%
Municipal	City of West Fork	97,598	0.02804345%
Municipal	City of Western Grove	7,397	0.00212545%
Municipal	City of Wilmar	13,366	0.00384042%
Municipal	City of Wynne	193,811	0.05568898%
Municipal	City of Yellville	58,172	0.01671483%
Municipal	Clinton Water and Sewer	106,921	0.03072236%
Municipal	Crossett Public Library	27,850	0.00800218%
Municipal	Crossett Water Commission	62,437	0.01794047%
Municipal	El Dorado Water and Sewer	181,900	0.05226640%
Municipal	Fordyce Water Department	56,628	0.01627134%
Municipal	Forrest City	425,276	0.12219718%
Municipal	Forrest City Water Utility	173,130	0.04974650%
Municipal	Fort Smith Public Library	244,696	0.07030991%
Municipal	Harrisburg Water and Gas	61,208	0.01758738%
Municipal	Hope Water and Light	523,178	0.15032783%
Municipal	Hot Springs Advertising and Promotion Commission	486,018	0.13965054%
Municipal	Huntsville Water and Sewer Commission	83,113	0.02388134%
Municipal	Jacksonville Wastewater Utility	202,736	0.05825342%
Municipal	Jacksonville Water Commission	257,169	0.07389394%
Municipal	Little Rock Wastewater Utility	2,290,976	0.65827984%
Municipal	Malvern Water Works	210,121	0.06037537%
Municipal	McGehee Water and Sewer	48,107	0.01382282%
Municipal	Mena Water and Sewer	118,483	0.03404452%
Municipal	Mount Pleasant Water	15,045	0.00432305%
Municipal	North Little Rock Advertising and Promotion Commission	119,696	0.03439295%
Municipal	Pangburn Water	25,411	0.00730157%
Municipal	Piggott Light, Water, and Sewer	118,470	0.03404063%
Municipal	Rogers Water Utilities	827,447	0.23775545%
Municipal	Star City	44,791	0.01287017%

Division	Employer		al Employer	Employer Allocation Percentage
Municipal	Star City Water and Sewer	\$	49,541	0.01423501%
Municipal	Town Of Emerson	Ψ	809	0.00023238%
Municipal	Town Of Fountain Hill		2,727	0.00078342%
Municipal	Town Of Highfill		80,992	0.02327189%
Municipal	Town Of Imboden		17,542	0.00504051%
Municipal	Van Buren Municipal Utilities		303,920	0.08732728%
Municipal	Vilonia Waterworks Association		133,823	0.03845223%
Municipal	Warren Water and Sewer		77,833	0.02236410%
Municipal	Wynne Water Utilities		135,229	0.03885628%
Other	Alpine Public Water Authority		442	0.00012691%
Other	Benton County Solid Waste Management District		79,195	0.02275558%
Other	Blytheville-Gosnell Airport		53,281	0.01530968%
Other	Boone County Regional Airport		8,954	0.00257292%
Other	Boston Mountain Solid Waste District		154,108	0.04428087%
Other	Buffalo Island Regional Water District		43,487	0.01249525%
Other	Clark County Country Water Facilities		9,466	0.00271990%
Other	Fulton County Water Authority		16,123	0.00463264%
Other	Hardin Public Water Authority		40,804	0.01172453%
Other	Highway 71 Water District		51,268	0.01473104%
Other	Hot Spring County Solid Waste Authority		148,569	0.04268929%
Other	James Fork Regional Water District		129,415	0.03718550%
Other	Jefferson Public Water Authority		38,639	0.01110238%
Other	Kimzey Regional Water District		109,757	0.03153709%
Other	Lake Catherine Waterworks and Sewer Facilities Board of Garland County		24,482	0.00703449%
Other	Little River Rural Development Authority Water System		44,006	0.01264464%
Other	Madison County Water Facilities Board		88,896	0.02554288%
Other	Magnet Butterfield Water		18,557	0.00533204%
Other	Marion County Regional Airport			0.00000000%
Other	Milltown-Washburn Water Authority		39,805	0.01143743%
Other	Montgomery County Regional Public Water Authority		11,331	0.00325571%
Other	Nevada County-Prescott Solid Waste		8,499	0.00244193%
Other	North Garland County Regional Water District		72,357	0.02079078%
Other	Northeast Arkansas Regional Solid Waste Management District		116,117	0.03336459%
Other	Northeast Public Water Authority		44,102	0.01267207%
Other	Paragould Housing Authority		82,308	0.02364997%
Other	Paron-Owensville Water Authority			0.00000000%
Other	Phillips County Sewer Facilities Board		6,128	0.00176081%
Other	Pulaski Area Geographic Information System		61,235	0.01759495%
Other	Pulaski County Solid Waste Management District		60,690	0.01743849%
Other	Riversouth Rural Water District		24,788	0.00712261%
Other	Saline County Regional Solid Waste Management District		28,266	0.00812172%
Other	Sardis Water Association		91,341	0.02624566%
Other	South Bend Fire District No. 10			0.00000000%
Other	Southeast White County Water Association		40,763	0.01171255%
Other	Southwest Boone County Water Association		32,179	0.00924615%
Other	Southwest White County Water Association		54,392	0.01562889%
Other	Texarkana Regional Airport		113,288	0.03255185%
Other	Upper Southwest Arkansas Regional Solid Waste Management District		163,056	0.04685192%
Other	Washington Water Authority		122,104	0.03508498%
Other	Watson Chapel Water Association		58,752	0.01688148%
	Arkadelphia School District No. 1		718	0.00020641%
	Atkins School District No. 18			0.00000000%
School District	Bald Knob School District			0.00000000%
	Benton School District No. 8		766	0.00022020%
	Bergman School District No. 3			0.00000000%
	Berryville School District			0.00000000%
	Blytheville School District No. 5			0.00000000%
	Booneville School District No. 65		2,100	0.00060336%
	Cabot School District No. 4			0.00000000%
	Clarksville School District No. 17		2,354	0.00067640%
	Conway School District			0.00000000%
	Cossatot River School District		1,800	0.00051725%
	Des Arc School District No. 5			0.00000000%
	Dollarway School District No. 2			0.00000000%
School District	Dumas Special School District			0.00000000%

Division	Employer	Actual Employer Contributions	Employer Allocation Percentage
	El Dorado School District No. 15	Contributions	0.00000000%
	England School District No. 2		0.00000000%
	Fairview School District	\$ 939	0.00026991%
	Fayetteville School District No. 1	1,165	0.00033486%
	Forrest City School District	5,572	0.00160101%
	Fort Smith School District	2,867	0.00082373%
	Gentry School District No. 19	2,001	0.00000000%
	Greenwood School District No. 25		0.00000000%
	Helena-West Helena School District No. 2	426	0.00012242%
	Hope School District No. 1A	5,563	0.00159837%
	Horatio School District No. 55	355	0.00010202%
	Hot Springs School District		0.00000000%
	Huntsville School District		0.00000000%
School District	Jonesboro School District No. 1		0.00000000%
School District	Junction City School District No. 75		0.00000000%
	Lafayette County School District.		0.00000000%
	Lee County School District	1,060	0.00030453%
	Little Rock School District	8,390	0.00241080%
School District	Magnolia School District No. 14		0.00000000%
School District	Marion School District No. 3		0.00000000%
School District	McCrory School District No. 12		0.00000000%
	Mountain Home School District No. 9	753	0.00021633%
School District	North Little Rock School District	1,855	0.00053287%
School District	Piggott School District No. 52		0.00000000%
School District	Pine Bluff School District No. 3	3,596	0.00103313%
School District	Pottsville School District No. 61		0.00000000%
School District	Pulaski County Special School District		0.00000000%
	Russellville School District No. 14	2,236	0.00064256%
School District	Searcy County School District No. 17		0.00000000%
School District	Sheridan School District No. 37	726	0.00020856%
School District	Siloam Springs School District No. 21		0.00000000%
School District	South Conway County School District		0.00000000%
School District	South Mississippi County School District No. 57		0.00000000%
School District	South Pike County School District		0.00000000%
School District	Southside School District No. 3		0.00000000%
School District	Two Rivers School District	781	0.00022447%
School District	Van Buren School District No. 42		0.00000000%
School District	Waldron School District	711	0.00020427%
School District	Warren School District No. 1		0.00000000%
School District	Watson Chapel School District	201	0.00005764%
School District	Yellville Summitt School District No. 4		0.00000000%
State	Administrative office of the Courts	3,804,660	1.09321576%
State	Appraiser Licensing and Certification Board	43,815	0.01258965%
State	Arkansas Athletic Commission	6,810	0.00195667%
State	Arkansas Board of Abstracters' Examiners		0.00000000%
State	Arkansas Board of Dispensing Opticians	3,049	0.00087617%
State	Arkansas Board of Examiners in Counseling	28,529	0.00819727%
State	Arkansas Board of Examiners in Speech-Language Pathology and Audiology	12,196	0.00350434%
State	Arkansas Board of Geologists		0.00000000%
State	Arkansas Board of Hearing Instrument Dispensers	1,978	0.00056849%
State	Arkansas Bureau of Legislative Research	1,506,286	0.43281026%
State	Arkansas Commission on Law Enforcement Standards and Training	356,101	0.10232058%
State	Arkansas Contractors Licensing Board	124,835	0.03586962%
State	Arkansas County Conservation District	22,816	0.00655596%
State	Arkansas Court of Appeals	606,959	0.17440114%
State	Arkansas Crime Information Center	303,371	0.08716940%
State	Arkansas Department of Agriculture	3,309,872	0.95104550%
State	Arkansas Department of Correction	25,839,765	7.42469478%
State	Arkansas Department of Emergency Management	667,714	0.19185831%
State	Department of Finance and Administration	796,427	0.22884205%
State	Arkansas Department of Higher Education	358,809	0.10309875%
State	Arkansas Development Finance Authority	492,223	0.14143334%
State	Arkansas Dietetics Licensing Board	5,304	0.00152409%
State	Arkansas Dietetics Licensing Board		0.00000000%
State	Arkansas Disability Determination for Social Security Administration	5,240,643	1.50582533%

Division	Employer	Actual Employer Contributions	Employer Allocation Percentage
State	Arkansas Economic Development Commission	\$ 667,819	0.19188853%
State	Arkansas Educational Television Commission	24,507	0.00704170%
State	Arkansas Employment Security Department	3,370,940	0.96859242%
State	Arkansas Ethics Commission	106,672	0.03065078%
State	Arkansas Fair Housing Commission		0.00000000%
State	Arkansas Fire Protection Licensing Board	15,762	0.00452896%
State	Arkansas Forestry Commission		0.00000000%
State	Arkansas Game and Fish Commission	5,813,839	1.67052535%
State	Arkansas Game and Fish Commission - Wildlife Officers	85,776	0.02464653%
State	Arkansas Geographic Information Office	126,572	0.03636856%
State State	Arkansas Geological Survey		0.00000000%
State	Arkansas Home Inspector Registration Board Arkansas Judicial Discipline and Disability Commission	43,131	0.00000000% 0.01239308%
State	Arkansas Legislative Audit	4,120,758	1.18404210%
State	Arkansas Lottery Commission	623,766	0.17923051%
State	Arkansas Manufactured Home Commission	24,526	0.00704723%
State	Arkansas Minority Health Commission	56,711	0.01629499%
State	Arkansas Motor Vehicle Commission	24,465	0.00702978%
State	Arkansas Natural Resources Commission	449,330	0.12910883%
State	Arkansas Northeastern College	258,544	0.07428904%
State	Arkansas Oil and Gas Commission	420,564	0.12084304%
State	Arkansas Parole Board	229,731	0.06600986%
State	Arkansas Psychology Board	13,456	0.00386652%
State	Arkansas Public Defender Commission	3,599,906	1.03438265%
State	Arkansas Public Service Commission	1,036,682	0.29787597%
State	Arkansas Real Estate Commission	106,246	0.03052834%
State	Arkansas Rehabilitation Services	1,349,465	0.38774994%
State	Arkansas Sentencing Commission	26,471	0.00760618%
State	Arkansas Social Work Licensing Board	12,437	0.00357369%
State	Arkansas Spinal Cord Commission	164,972	0.04740248%
State	Arkansas State Board of Architects, Landscape Architects, and Interior Designers	19,489	0.00559991%
State	Arkansas State Board of Barber Examiners	24,426	0.00701855%
State	Arkansas State Board of Chiropractic Examiners	6,958	0.00199918%
State	Arkansas State Board of Collection Agencies	14,144	0.00406414%
State	Arkansas State Board of Dental Examiners	19,940	0.00572935%
State	Arkansas State Board of Election Commissioners	75,818	0.02178527%
State	Arkansas State Board of Licensure for Professional Engineers and Surveyors	53,670	0.01542133%
State	Arkansas State Board of Nursing	274,897	0.07898783%
State	Arkansas State Board of Optometry	13,054	0.00375100%
State State	Arkansas State Board of Pharmacy	179,498	0.05157614% 0.00409225%
State	Arkansas State Board of Physical Therapy Arkansas State Board of Public Accountancy	14,242 44,272	0.00409225%
State	Arkansas State Claims Commission	69,752	0.02004212%
State	Arkansas State Crime Laboratory	1,392,029	0.39998003%
State	Arkansas State Library	269,366	0.07739867%
State	Arkansas State Medical Board	177,433	0.05098277%
State	Arkansas State Military Department	2,396,330	0.68855193%
State	Arkansas State Military Department - Civilian Firefighters	881,964	0.25341998%
State	Arkansas State Police	2,695,872	0.77462109%
State	Arkansas State Tobacco Settlement Commission	6,313	0.00181395%
State	Arkansas State Treasurer	365,104	0.10490753%
State	Arkansas State University	384,239	0.11040580%
State	Arkansas State University - Beebe	82,686	0.02375871%
State	Arkansas State University - Newport	25,648	0.00736963%
State	Arkansas Supreme Court	597,803	0.17177039%
State	Arkansas Supreme Court - Bar of Arkansas	228,761	0.06573125%
State	Arkansas Tech University	1,243,045	0.35717153%
State	Arkansas Tobacco Control Board		0.00000000%
State	Arkansas Towing and Recovering Board	19,950	0.00573223%
State	Arkansas Veterans Child Welfare Service	10,047	0.00288684%
State	Arkansas Waterways Commission	19,329	0.00555405%
State	Ashley County Conservation District	6,741	0.00193686%
State	Assessment Coordination Department	206,688	0.05938887%
State	Auctioneers Licensing Board	8,668	0.00249060%
State	Auditor of State	322,008	0.09252450%

State	Division	Employer	Actual Employer Contributions	Employer Allocation Percentage
State Auditor of State - Deputy Presecuting Attorney 3,38,365 5,000000000000000000000000000000000000			Oshinbatono	- 2
State Auditor of State - Deputy Presecuting Attorney 3,38,365 5,000000000000000000000000000000000000		Auditor of State - Constitutional Officers	\$ 118,892	
Statie Auditor of State - District Judgies 1,477,00 0.42459812% State Auditor of State - General Assembly House 695,770 0.7015634% State Auditor of State - General Assembly Senate 241,61 0.07015634% State Auditor of State - General Assembly Senate 790,797 0.22722435% State Bustor County Conservation District 10,420 0.02939408% State Bention County Conservation District 8,824 0.00253054% State Bention County Conservation District 176,171 0.00250037% State Boone County Conservation District 1,753 0.00250037% State Calmidus County Conservation District 1,753 0.000500000000000000000000000000000000	State	Auditor of State - Deputy Prosecuting Attorney		
State Auditor of State - General Assembly House 695,770 0.19991697% State Auditor of State - General Assembly House 695,770 0.19991677% State Auditor of State - General Assembly Senate 241,161 0.07015634% State Auditor of State - General Assembly Senate 790,779 0.22722459% State Bard County Conservation District 10,420 0.02602037% State Bard County Conservation District 176,171 0.00255024% State Bonn County Conservation District 15,039 0.00255024% State Bard River Technical College 176,171 0.00255024% State Bard River Technical College 176,171 0.00255024% State Bard River Technical College 176,171 0.00255024% State Calmido County Conservation District 1,753 0.00055026% State Calmido County Conservation District 1,199 0.00027279% State Chicot County Conservation District 9,000 0.00027229% State Chicot County Conservation District 1,94				
State Auditor of State - General Assembly Senate 241,161 0,07015634% State Auditor of State - Prosecuting Attorney 790,797 0,2272245% State Baser County Conservation District 8,824 0,0029346% State Baser County Conservation District 8,824 0,0025354% State Baser County Conservation District 8,712 0,0025304% State Bonce County Conservation District 15,39 0,0025304% State Carboun County Conservation District 15,39 0,0023317% State Carboun County Conservation District 11,59 0,000321778% State Carboun County Conservation District 11,199 0,000321778% State Carroll County Conservation District 11,199 0,000321778% State Chica County Conservation District 950 0,00027279% State Chica County Conservation District 19,141 0,00027279% State Chica County Conservation District 19,1				
State Auditor of State - Prosecuting Attorney 790,797 0.00000000% State Baster County Conservation District 10,420 0.00239469% State Benton County Conservation District 8,242 0.0023937% State Benton County Conservation District 18,212 0.0023037% State Bone County Conservation District 15,039 0.00423119% State Calhoun County Conservation District 17,53 0.00423119% State Calhoun County Conservation District 11,985 0.0034395% State Calpitul Zoning District Cormission 11,1985 0.00321776% State Calpitul Zoning District Cormission 11,985 0.00321776% State Chicor County Conservation District 950 0.00321775% State Chicor County Conservation District 19,0000000% State Clerk County Conservation District 19,41 0.00000000% State Cleveland County Conservation District 19,49 0.000000000 State Cleveland County Conservation District 19,40 0.000000000 </td <td>State</td> <td><u> </u></td> <td></td> <td></td>	State	<u> </u>		
State Auditor of State - Prosecuting Attorney 790,797 0.22722435% State Beater County Conservation District 8.624 0.00259365% State Black River Technical College 176,171 0.0056037% State Black River Technical College 176,171 0.00560347% State Buffale Conservation District 15,33 0.00043211% State Capitor County Conservation District 11,99 0.0034385% State Capitor County Conservation District 11,99 0.0034375% State Capitor County Conservation District 950 0.00027337% State Chicor County Conservation District 950 0.00027337% State Chicor County Conservation District 19,99 0.00027337% State Chicor County Conservation District 19,141 0.0054999% State Cleiburne County Conservation District 19,940 0.0000000% State Cleiburne County Conservation District 19,940 0.0000000% State Cleiburne County Conservation District 19,940 0.000000000% <td>State</td> <td>Auditor of State - General Assembly Senate</td> <td></td> <td></td>	State	Auditor of State - General Assembly Senate		
State Auditor of State - Prosecuting Attorney 790,797 0.22722455% State Banter County Conservation District 10.420 0.00259365% State Banter County Conservation District 8.824 0.00253656% State Block River Technical College 175.71 0.00500341% State Buffole Conservation District 15.03 0.0043211% State Calpitor County Conservation District 11.95 0.00340385% State Capitor County Conservation District 11.99 0.0034176% State Capitor County Conservation District 950 0.00027293% State Chicot County Conservation District 950 0.00027293% State Clay County Conservation District 950 0.00027293% State Clay County Conservation District 19.411 0.0054999% State Clay County Conservation District 19.411 0.0054999% State Clay County Conservation District 19.411 0.0054999% State Clay County Conservation District 19.411 0.00330329%		•		
State Baster County Conservation District 10,420 0,00293048% State Baten County Conservation District 8,242 0,00253057% State Black River Technical College 175,171 0,00502037% State Bone County Conservation District 15,039 0,00423119% State Calhoun County Conservation District 17,53 0,000503067% State Calhoun County Conservation District 11,985 0,000321176% State Caroli County Conservation District 11,985 0,00000000% State Chicot County Conservation District 950 0,00000000% State Clorid County Conservation District 19,141 19,141 State Clorid County Conservation District 19,141 19,141 State Clorid County Conservation District 19,141 19,142 State Clorid County Conservation District 19,142 19,00000000 State Clourhab County Conservation District 19,291 0,000000000 State Clourhab County Conservation District 19,492 0,000000000	State		790,797	0.22722435%
State Black River Technical College 176,171 0.09560237% State Borone Country Conservation District 8,712 0.00250341% State Buffalo Conservation District 15,039 0.00432119% State Caphou Country Conservation District 15,039 0.00432119% State Caphou Country Conservation District 11,995 0.0093696% State Caphou Country Conservation District 11,995 0.00934385% State Caphou Country Conservation District 11,996 0.00321776% State Chicot Country Conservation District 9,900 0.00321776% State Chicot Country Conservation District 9,900 0.00321776% State Chicot Country Conservation District 19,141 0.0054999% State Cleave Country Conservation District 19,141 0.00373291% State Cleave Country Conservation District 12,991 0.003273291% State Cleave Country Conservation District 12,991 0.00373291% State Cleaveland Country Conservation District 12,991 0.000373291% State Cleaveland Country Conservation District 10,0000000% State College of the Quachitas 22,558 0.00000000% State College of the Quachitas 23,558 0.00000000% State College of the Quachitas 33,921 0.00000000% State College of the Quachitas 33,921 0.00000000% State Commissioner of State Lands 33,921 0.00000000% State Commissioner of State Lands 33,921 0.000000000% State Commissioner of State Lands 34,921 0.0000000000000000000000000000000000	State		10,420	0.00299408%
State Boone County Conservation District 8,712 0.0025024119 State Edifalo Conservation District 15,03 0.004322119 State Calhour County Conservation District 1,753 0.00503608 State Capital Caning District Commission 11,895 0.0034898% State Capital Caning Conservation District 0.00000000 State Chicol County Conservation District 950 0.00000700% State Chicol County Conservation District 950 0.00007293% State Clay County Conservation District 19,141 0.00549999% State Clay County Conservation District 19,141 0.00549999% State Cleveland County Conservation District 10,37291% 0.00000000% State Cleveland County Conservation District 10,37291% 0.00000000% State Cloveland County Conservation District 10,37291 0.00000000% State Columbia County Conservation District 10,34291 0.00000000% State Conway County Conservation District 10,40290 0.0000000000	State	Benton County Conservation District	8,824	0.00253554%
State Buffalo Conservation District 15,039 0.0042119% State Caphot Zoning District Commission 11,985 0.0063696% State Caphot Zoning District Commission 11,985 0.0063696% State Carvill County Conservation District 11,199 0.00321776% State Chicot County Conservation District 9,00 0.000272733% State Chicot County Conservation District 9,00 0.00027233% State Clark County Conservation District 19,141 0.00549999% State Cleburne County Conservation District 19,141 0.00549999% State Cleburne County Conservation District 12,991 0.00373231% State Cleburne County Conservation District 12,991 0.00373231% State Cleburne County Conservation District 10,00000000% State Cleburne County Conservation District 10,00000000% State College of the Ouachitas 22,558 0.009375291% State College of the Ouachitas 332,921 0.009375291% State College of the Ouachitas 332,921 0.0093560829% State College of the Ouachitas 332,921 0.0093560829% State Commissioner of State Lands 332,921 0.0093560829% State Conway County Conservation District 19,490 0.002560079% State Conway County Conservation District 19,490 0.002560079% State Consecutor Conservation District 19,490 0.00468079% State Craylord County Conservation District 19,490 0.00069079% State Craylord County Conservation District 19,490 0.00468327% State Craylord County Conservation District 19,490 0.00069079% State Craylord County Conservation District 19,490 0.00069079% State Craylord County Conservation District 19,490 0.00069079% State Department of Administration 19,400 0.000674079% State Department of Conservation District 19,490 0.000674079% State Department of Conservation District 19,490 0.000674079 State Department of Conservation District 19,490 0.000674079 State Department of Conservation District 19,490 0.000674079 State Department of Conservati	State	Black River Technical College	176,171	0.05062037%
State Calbourn County Conservation District 1,753 0.009050360% State Captol Zoning District Commission 11,858 0.00344858% State Caroll County Conservation District 0.00000000000000000000000000000000000	State	Boone County Conservation District	8,712	0.00250341%
State Capitol Zoning District Commission 11,185 0,00344385% State Chicot County Conservation District 0,00000000 State Chicot County Conservation District 950 0,00027233% State Chicot County Conservation District 6,005 0,00072233% State Clark County Conservation District 19,141 0,0054999% State Clark County Conservation District 19,141 0,000722291% State Cleveland County Conservation District 10,000000000 State College of the Quachitas 32,258 0,000300055 State College of the Quachitas 32,258 0,000300055 State College of the Quachitas 32,258 0,000300055 State College of the Quachitas 32,258 0,00030055 State Commanisoner of State Lands 32,252 0,000300055 State Commanisoner of State Lands 332,221 0,000600076 State Commanisoner of State Lands 32,221 0,000600076 State Crawford County Conservation District	State	Buffalo Conservation District	15,039	0.00432119%
State Carroll County Conservation District 11,199 0,00321776% State Chicot County Conservation District 9.00 0,00027233% State Chicot County Conservation District 9.00 0,00027233% State Clark County Conservation District 19,141 0,00549999% State Cleveland County Conservation District 10,00000000000000000000000000000000000	State	Calhoun County Conservation District	1,753	0.00050360%
State Chicot County Conservation District 0.0000000007 State Chicot County Conservation District 6,00 0.00072783* State Clark County Conservation District 19,141 0.00649999* State Clary County Conservation District 112,991 0.00373291* State Clebume County Conservation District 12,991 0.000373291* State College of the Ouachilas 32,558 0.00935089% State College of the Ouachilas 32,558 0.00935089% State College of the Ouachilas 32,558 0.00935089% State College of the Ouachilas 32,251 0.00300029* State Commissioner of State Lands 32,221 0.00860029% State Commissioner of State Lands 33,422 0.00243780% State Consolat Creek or State Lands 3,462 0.000496007% State Crayford County Conservation District 16,726 0.00486057% State Crosked Creek Conservation District 1,429 0.00468327* State Crosked Creek Con	State	Capitol Zoning District Commission	11,985	0.00344385%
State Chioot County Conservation District 550 0.00027283% State Clark County Conservation District 19,141 0.0054999% State Clay County Conservation District 19,141 0.0054999% State Cleveland County Conservation District 0.0000000% State Columbia County Conservation District 10,547 0.00333052% State Columbia County Conservation District 33,2581 0.00935509% State Columbia County Conservation District 8,484 0.00243780% State Conway County Conservation District 19,490 0.00560007% State Conway County Conservation District 19,490 0.00560007% State Craffeed County Conservation District 19,490 0.00560007% State Craffeed County Conservation District 19,490 0.00560007% State Craffeed County Conservation District 1,490 0.0079318% State Craffeed County Conservation District 1,492 0.0046005% State Cross County Conservation District 1,22 0.0027500% </td <td>State</td> <td>Carroll County Conservation District</td> <td>11,199</td> <td>0.00321776%</td>	State	Carroll County Conservation District	11,199	0.00321776%
State Clark County Conservation District 6,005 0,00172551% State Clay County Conservation District 19,1441 0,00549998% State Cleveland County Conservation District 12,991 0,00373291% State College of the Outschitas 32,558 0,00000000% State College of the Outschitas 33,255 0,000300525% State Complished County Conservation District 10,547 0,000300525% State Commissioner of State Lands 33,2921 0,096560229% State Consact Conservation District 8,484 0,000243780% State Consact Conservation District 18,726 0,00480657% State Crawford County Conservation District 18,726 0,00480657% State Crawford County Conservation District 16,299 0,004808277% State Crawford County Conservation District 12,498 0,00703916% State Crawford County Conservation District 12,498 0,00703916% State Crawford County Conservation District 19,999 0,0007400%	State	Chicot County Conservation District		0.00000000%
State Clay County Conservation District 19.141 0.00439999% State Clebume County Conservation District 0.0000000% State Cleveland County Conservation District 32,558 0.000330505% State College of the Ouachitas 32,558 0.000330505% State Columbia County Conservation District 10,547 0.00330052% State Cornwissioner of State Lands 332,921 0.09560029% State Cornwy Conservation District 19,490 0.00560007% State Craighead County Conservation District 19,490 0.00660007% State Crawford County Conservation District 3,462 0.0099478% State Crowled Crede Conservation District 16,229 0.0048025% State Crowled Crede Conservation District 12,499 0.00075000% State Crowled Crede Conservation District 7,222 0.00077000% State Department of Cornwall District 7,222 0.00077000% State Department of Agriculture 55,598 1,598,431% State <td>State</td> <td>Chicot County Conservation District</td> <td>950</td> <td>0.00027293%</td>	State	Chicot County Conservation District	950	0.00027293%
State Clebume County Conservation District 12,991 0.00372291% State College of the Ouachitas 32,558 0.00935508% State College of the Ouachitas 32,558 0.00935508% State Commissioner of State Lands 332,921 0.009366029% State Commissioner of State Lands 332,921 0.00846029% State Consatic Conservation District 8,484 0.00243780% State Cossatic Conservation District 19,499 0.0066007% State Craiphead County Conservation District 16,726 0.00480605% State Craiphead County Conservation District 16,229 0.00480605% State Craincreation County Conservation District 12,499 0.0048327% State Crosed Creek Conservation District 12,498 0.0073410% State Department of Aeronautics 1,198 0.0007400% State Department of Aeronautics 51,037 0.01460437% State Department of Arkansas Heritage 82,2288 0.238712% State	State	Clark County Conservation District	6,005	0.00172551%
State Cleveland County Conservation District 32,558 0.00000000% State College of the Ouachitas 32,558 0.0033508% State College of the Ouachitas 32,291 0.0030082% State Commissioner of State Lands 329,291 0.0036082% State Conway County Conservation District 8,484 0.00243780% State Cossatot Conservation District 16,726 0.00480605% State Crayford County Conservation District 16,726 0.00480605% State Crayford County Conservation District 14,99 0.00069327% State Crowled Greek Conservation District 1,29 0.00093478% State Crooked Greek Conservation District 7,222 0.00277502% State Crooked Greek Conservation District 7,222 0.00277502% State Delas County Conservation District 7,222 0.00277502% State Department of Agriculture 55,598 0.0007400% State Department of Agriculture 555,598 0.256,7301% State <td>State</td> <td>Clay County Conservation District</td> <td>19,141</td> <td>0.00549999%</td>	State	Clay County Conservation District	19,141	0.00549999%
State College of the Ouachitas 32,558 0.00935508% State Columbia County Conservation District 332,921 0.0930052% State Cornway County Conservation District 8,484 0.00243780% State Cossatot Conservation District 19,480 0.00960007% State Craighead County Conservation District 16,229 0.00480605% State Critagle County Conservation District 16,299 0.0048327% State Critenden County Conservation District 16,299 0.0048327% State Critenden County Conservation District 16,299 0.0048327% State Critenden County Conservation District 16,299 0.00468327% State Crose County Conservation District 7,227 0.00277502% State Department of Agriculture 5,555,588 0.15964333 State Department of Agriculture 555,598 0.1596431% State Department of Cornmence 226,876 0.0023711% State Department of Education 5,939,916 2.58675986%	State	Cleburne County Conservation District	12,991	0.00373291%
State Columbia Country Conservation District 10.547 0.00320352% State Commissioner of State Lands 332,921 0.09266029% State Conway Country Conservation District 8,484 0.00247870% State Craylor Country Conservation District 16,726 0.00480605% State Craylor Country Conservation District 16,726 0.00480605% State Craylor Country Conservation District 12,929 0.00048327% State Crooked Creek Conservation District 7,222 0.0007793976% State Crooked Creek Conservation District 1,982 0.00077400% State Dallas County Conservation District 1,982 0.00077400% State Dallas County Conservation District 1,982 0.00077400% State Dallas County Conservation District 1,982 0.00077400% State Department of Agriculture 55,598 0.00077400% State Department of Agriculture 55,598 0.15964341% State Department of Cormunity Correction 1,932,91 0.0000000%	State	Cleveland County Conservation District		0.00000000%
State Commissioner of State Lands 332,921 0.09566029% State Consway County Conservation District 19,490 0.00243780% State Cossatot Conservation District 19,490 0.00560007% State Craighead County Conservation District 3,462 0.00049065% State Cridency County Conservation District 16,229 0.00468327% State Cridency Conservation District 24,498 0.00703916% State Crocked Creek Conservation District 7,222 0.00207502% State Department of Aeronautics 51,037 0.0146643% State Department of Aeronautics 51,037 0.0146643% State Department of Aeronautics 51,037 0.0146643% State Department of Aerical District 51,037 0.0146643% State Department of Aerical District 51,037 0.0146643% State Department of Aerical District 51,037 0.0146643% State Department of Community Correction 8,339,916 2.56875986% State	State	College of the Ouachitas	32,558	0.00935508%
State Conway County Conservation District 8.484 0.00243780% State Cossatot Conservation District 19,490 0.00560007% State Craighead County Conservation District 16,726 0.00480605% State Crawford County Conservation District 16,299 0.00468327% State Crowled Creek Conservation District 24,498 0.0073916% State Croose County Conservation District 7,222 0.000057400% State Dallas County Conservation District 1,998 0.00007400% State Department of Aeronautics 51,037 0.01466483% State Department of Aeronautics 55,598 0.15964311% State Department of Community Correction 8,399,916 2.568675986% State Department of Education 1,401,235 0.00000000 State	State	Columbia County Conservation District	10,547	0.00303052%
State Cossator Conservation District 19,490 0.00560007% State Craighead County Conservation District 16,726 0.00480605% State Crawford County Conservation District 3,462 0.00099476% State Critenden County Conservation District 16,299 0.00468327% State Crooked Creek Conservation District 7,222 0.00207502% State Dalias County Conservation District 7,222 0.00277502% State Dalias County Conservation District 1,998 0.00057400% State Department of Aeronautics 51,037 0.01466483% State Department of Arkansas Heritage 82,288 0.23627301% State Department of Correction 8,393,916 2.56875986% State Department of Correction 8,393,916 2.56875986% State Department of Education 1,448,331 0.41682399% State Department of Education 1,401,235 0.0000000% State Department of Education 5,206,64 0.15190419% State	State	Commissioner of State Lands	332,921	0.09566029%
State Craighead County Conservation District 16,726 0.00480605% State Crawford County Conservation District 3,462 0.00099476% State Crittenden County Conservation District 16,299 0.00468327% State Crooked Creek Conservation District 7,222 0.00207502% State Dallas County Conservation District 1,998 0.00057400% State Department of Agriculture 55,598 0.15964341% State Department of Agriculture 555,598 0.15964341% State Department of Agriculture 555,598 0.15964341% State Department of Commerce 286,762 0.08239712% State Department of Community Correction 8,939,916 2.56875986% State Department of Education 4,489,331 0.41632999% State Department of Education 1,401,235 0.40262535% State Department of Education 1,401,235 0.40262535% State Department of Education - School for the Deaf 7,327 0.00210532% S	State	Conway County Conservation District	8,484	0.00243780%
State Crawford County Conservation District 3,462 0.00099476% State Crittenden County Conservation District 16,299 0.00468327% State Crooked Creek Conservation District 24,498 0.00703916% State Cross County Conservation District 1,998 0.00057400% State Department of Aeronautics 51,037 0.01466483% State Department of Aeronautics 555,598 0.15964341% State Department of Aeronautics 555,598 0.15964341% State Department of Aeronautics 822,288 0.25627301% State Department of Commerce 286,762 0.08239712% State Department of Community Correction 1,448,931 0.41632999% State Department of Education 1,401,235 0.4026235% State Department of Education 1,401,235 0.4026235% State Department of Education - School for the Deaf 7,327 0.00210532% State Department of Education - School for the Deaf 7,327 0.00210532% <	State	Cossatot Conservation District	19,490	0.00560007%
State Crittenden County Conservation District 16,299 0,00468327% State Crooked Creek Conservation District 24,488 0,00703916% State Cross County Conservation District 7,222 0,00207502% State Dallas County Conservation District 1,998 0,00057400% State Department of Agriculture 555,598 0,15964341% State Department of Agriculture 555,598 0,15964341% State Department of Agriculture 822,288 0,23627301% State Department of Commerce 286,762 0,08239112% State Department of Commerce 286,762 0,08239112% State Department of Correction 1,448,931 0,41632999% State Department of Education 1,448,931 0,41632999% State Department of Education 1,401,235 0,40262535% State Department of Education School for the Deaf 7,327 0,00210532% State Department of Education School for the Deaf 7,327 0,00210332%	State	Craighead County Conservation District	16,726	0.00480605%
State Crooked Creek Conservation District 24,488 0.00703916% State Cross County Conservation District 7,222 0.00207502% State Dallas County Conservation District 1,998 0.00057400% State Department of Agriculture 555,598 0.15964341% State Department of Arkansas Heritage 22,288 0.23627301% State Department of Commerce 266,762 0.08239712% State Department of Commerce 267,622 0.08239712% State Department of Correction 8,939,916 2.56875986% State Department of Education 1,448,931 0.41632999% State Department of Education 1,401,235 0.40262535% State Department of Education - School for the Blind 0.000000000% State Department of Education - School for the Deaf 7,327 0.00210532% State Department of Energy and Environment 528,664 0.15190419% State Department of Energy and Environment 528,664 0.15190419% State Department of Finance and Administration	State	Crawford County Conservation District	3,462	0.00099476%
State Cross County Conservation District 7,222 0,00207502% State Dallas County Conservation District 1,998 0,00057400% State Department of Agriculture 51,037 0,01466483% State Department of Agriculture 555,598 0,15964341% State Department of Commerce 286,762 0,08239712% State Department of Community Correction 8,399,916 2,56875986% State Department of Correction 1,448,931 0,41632999% State Department of Education 1,448,931 0,41632999% State Department of Education 1,401,235 0,40262535% State Department of Education - School for the Blind 0,0000000% State Department of Education - School for the Deaf 7,327 0,00210532% State Department of Education - School for the Deaf 7,327 0,00210532% State Department of Energy and Environment 528,664 0,15190419% State Department of Ferricomental Quality 2,498,838 0,71800612%	State	Crittenden County Conservation District	16,299	0.00468327%
State Dallas County Conservation District 1,998 0.00057400% State Department of Aeronautics 51,037 0.01466483% State Department of Aeronautics 555,598 0.15964341% State Department of Arkansas Heritage 822,288 0.23627301% State Department of Commerce 286,762 0.08239712% State Department of Correction 1,448,931 0.41632999% State Department of Education 1,448,931 0.41632999% State Department of Education 1,401,235 0.40262535% State Department of Education - School for the Blind 0.0000000% State Department of Education - School for the Deaf 7,327 0.00210532% State Department of Environment 528,664 0.15199419% State Department of Environmental Quality 2,498,838 0.71800612% State Department of Environmental Quality 2,498,838 0.71800612% State Department of Health 16,793,833 4.82547288% State Departme	State	Crooked Creek Conservation District	24,498	0.00703916%
State Department of Agriculture 51,037 0.01486483% State Department of Agriculture 555,598 0.15964341% State Department of Arkansas Heritage 822,288 0.23627301% State Department of Commerce 286,762 0.08239712% State Department of Community Correction 1,448,331 0.41632999% State Department of Education 1,449,331 0.41632999% State Department of Education 1,401,235 0.0000000% State Department of Education 1,401,235 0.40262535% State Department of Education - School for the Blind 0.00000000% 0.00000000% State Department of Education - School for the Deaf 7,327 0.00210532% State Department of Energy and Environment 528,664 0.15190419% State Department of Energy and Environment 528,664 0.15190419% State Department of Energy and Environment 528,664 0.15190419% State Department of Health 16,793,833 0.71800612%	State	Cross County Conservation District	7,222	0.00207502%
State Department of Agriculture 555,598 0.15964341% State Department of Arkansas Heritage 822,288 0.23627301% State Department of Commerce 266,762 0.08239712% State Department of Community Correction 8,939,916 2.56875986% State Department of Correction 1,448,931 0.41632999% State Department of Education 0.0000000% State Department of Education 1,401,235 0.40262535% State Department of Education - School for the Blind 0.00000000% State Department of Education - School for the Deaf 7,327 0.00210532% State Department of Education - School for the Deaf 7,327 0.00210532% State Department of Education - School for the Deaf 7,327 0.00210532% State Department of Education - School for the Deaf 7,327 0.00210532% State Department of Environmental Quality 2,498,838 0.71800612% State Department of Health 16,793,833 4,82547288% State	State	Dallas County Conservation District	1,998	0.00057400%
State Department of Arkansas Heritage 822,288 0.23627301% State Department of Commerce 286,762 0.08239712% State Department of Community Correction 8,939,916 2.56875986% State Department of Education 1,448,931 0.41632999% State Department of Education 0.00000000% State Department of Education - School for the Blind 0.00000000% State Department of Education - School for the Deaf 7,327 0.00210532% State Department of Education - School for the Deaf 7,327 0.00210532% State Department of Energy and Environmental Quality 2,498,838 0.71800612% State Department of Finance and Administration 15,272,475 4,38833184% State Department of Health 16,793,833 4,82547288% State Department of Health 29,717 0.00853867% State Department of Human Services 34,599 0.00993877% State Department of Human Services 49,389,406 14,19135474% State	State	Department of Aeronautics	51,037	0.01466483%
State Department of Commerce 286,762 0.08239712% State Department of Community Correction 8,939,916 2.56875986% State Department of Correction 1,448,931 0.4163299% State Department of Education 1,448,931 0.0000000% State Department of Education - School for the Blind 0.0000000% State Department of Education - School for the Deaf 7,327 0.00210532% State Department of Energy and Environment 528,664 0.15190419% State Department of Energy and Environment 528,664 0.15190419% State Department of Environmental Quality 2,498,838 0.71800612% State Department of Finance and Administration 15,272,475 4,38833184% State Department of Health 16,793,833 4,82547288% State Department of Human Services 34,589 0.0093877% State Department of Information Systems 1,615,957 0.46432256% State Department of Information Systems 1,615,957 0.46432256% <tr< td=""><td>State</td><td>Department of Agriculture</td><td>555,598</td><td>0.15964341%</td></tr<>	State	Department of Agriculture	555,598	0.15964341%
State Department of Correction 8,939,916 2.56875986% State Department of Correction 1,448,931 0.41632999% State Department of Education 0.00000000% State Department of Education - School for the Blind 0.00000000% State Department of Education - School for the Deaf 7,327 0.00210532% State Department of Education - School for the Deaf 7,327 0.00210532% State Department of Education - School for the Deaf 7,327 0.00210532% State Department of Education - School for the Deaf 7,327 0.00210532% State Department of Education - School for the Deaf 7,327 0.00210532% State Department of Education - School for the Deaf 7,327 0.00210532% State Department of Finance and Administration 15,272,475 4,3883184% State Department of Health 16,793,833 4,82547288% State Department of Health 29,717 0.00853867% State Department of Human Services 34,589 0.0093877%	State	Department of Arkansas Heritage	822,288	0.23627301%
State Department of Correction 1,448,931 0.41632999% State Department of Education 0.0000000% State Department of Education - School for the Blind 0.00000000% State Department of Education - School for the Deaf 7,327 0.00210532% State Department of Environment 528,664 0.15190419% State Department of Environmental Quality 2,498,838 0.71800612% State Department of Environmental Quality 2,498,838 0.71800612% State Department of Finance and Administration 15,272,475 4,38833184% State Department of Health 16,793,833 4,82547288% State Department of Health 29,717 0.00853867% State Department of Human Services 34,589 0.00993877% State Department of Information Systems 1,615,957 0.46432256% State Department of Inspector General 49,389,406 14,19135474% State Department of Labor and Licensing 321,370 0.09234115% State Dep	State	Department of Commerce	286,762	0.08239712%
State Department of Education 0.00000000% State Department of Education - School for the Blind 0.00000000% State Department of Education - School for the Deaf 7,327 0.00210532% State Department of Education - School for the Deaf 7,327 0.00210532% State Department of Energy and Environment 528,664 0.15190419% State Department of Environmental Quality 2,498,838 0.71800612% State Department of Finance and Administration 15,272,475 4.38833184% State Department of Finance and Administration 15,793,833 4.82547288% State Department of Health 16,793,833 4.82547288% State Department of Health 16,793,833 4.82547288% State Department of Human Services 34,589 0.0093877% State Department of Human Services 49,389,406 14,19135474% State Department of Information Systems 1,615,957 0.46432256% State Department of Inspector General 49,373 0.14359139%	State	Department of Community Correction	8,939,916	2.56875986%
State Department of Education 1,401,235 0.40262535% State Department of Education - School for the Blind 0.00000000% State Department of Education - School for the Deaf 7,327 0.00210532% State Department of Energy and Environment 528,664 0.15190419% State Department of Environmental Quality 2,498,838 0.71800612% State Department of Finance and Administration 15,272,475 4.38833184% State Department of Health 16,793,833 4.82547288% State Department of Health 29,717 0.00853867% State Department of Human Services 34,589 0.00993877% State Department of Human Services 49,389,406 14,19135474% State Department of Information Systems 1,615,957 0.46432256% State Department of Inspector General 493,733 0.14359139% State Department of Labor 451,421 0.12970945% State Department of Parks, Heritage, and Tourism 5,100,284 1,6549536%	State	Department of Correction	1,448,931	0.41632999%
State Department of Education - School for the Blind 0.00000000% State Department of Education - School for the Deaf 7,327 0.00210532% State Department of Energy and Environment 528,664 0.15190419% State Department of Environmental Quality 2,498,838 0.71800612% State Department of Finance and Administration 15,272,475 4,38833184% State Department of Health 16,793,833 4.82547288% State Department of Health 29,717 0.00853867% State Department of Human Services 34,589 0.00993877% State Department of Human Services 49,389,406 14,19135474% State Department of Information Systems 1,615,957 0.46432256% State Department of Information Systems 1,615,957 0.46432256% State Department of Labor 451,421 0.12970945% State Department of Labor and Licensing 321,370 0.09234115% State Department of Parks, Heritage, and Tourism 5,100,284 1,46549536%	State	Department of Education		0.00000000%
State Department of Education - School for the Deaf 7,327 0.00210532% State Department of Energy and Environment 528,664 0.15190419% State Department of Environmental Quality 2,498,838 0.71800612% State Department of Finance and Administration 15,272,475 4.38833184% State Department of Health 16,793,833 4.82547288% State Department of Health 29,717 0.00853867% State Department of Human Services 34,589 0.00993877% State Department of Human Services 49,389,406 14,19135474% State Department of Information Systems 1,615,957 0.46432256% State Department of Information Systems 1,615,957 0.46432256% State Department of Inspector General 499,733 0.14359139% State Department of Labor 451,421 0.12970945% State Department of Early 321,370 0.09234115% State Department of Parks, Heritage, and Tourism 647,451 0.18603609% <tr< td=""><td></td><td>Department of Education</td><td>1,401,235</td><td>0.40262535%</td></tr<>		Department of Education	1,401,235	0.40262535%
State Department of Energy and Environment State 528,664 0.15190419% State Department of Environmental Quality 2,498,838 0.71800612% State Department of Finance and Administration 15,272,475 4.3883184% State Department of Health 16,793,833 4.82547288% State Department of Health 29,717 0.00853867% State Department of Human Services 34,559 0.00993877% State Department of Human Services 49,389,406 14.19135474% State Department of Information Systems 1,615,957 0.46432256% State Department of Inspector General 499,733 0.14359139% State Department of Labor 451,421 0.12970945% State Department of Early 321,370 0.09234115% State Department of Parks and Tourism 5,100,284 1.46549536% State Department of Parks, Heritage, and Tourism 647,451 0.18603609% State Department of Public Safety 837,193 0.24055571% <th< td=""><td></td><td>·</td><td></td><td>0.00000000%</td></th<>		·		0.00000000%
State Department of Environmental Quality 2,498,838 0.71800612% State Department of Finance and Administration 15,272,475 4.38833184% State Department of Health 16,793,833 4.82547288% State Department of Health 29,717 0.00853867% State Department of Human Services 34,589 0.00993877% State Department of Human Services 49,389,406 14.19135474% State Department of Information Systems 1,615,957 0.46432256% State Department of Inspector General 499,733 0.14359139% State Department of Labor 451,421 0.12970945% State Department of Labor and Licensing 321,370 0.09234115% State Department of Parks and Tourism 5,100,284 1,46549536% State Department of Parks, Heritage, and Tourism 647,451 0.18603609% State Department of Public Safety 837,193 0.24055571% State Department of the Military 28,715 0.008256999%		Department of Education - School for the Deaf	7,327	0.00210532%
State Department of Finance and Administration 15,272,475 4.38833184% State Department of Health 16,793,833 4.82547288% State Department of Health 29,717 0.00853867% State Department of Human Services 34,589 0.00993877% State Department of Human Services 49,389,406 14.19135474% State Department of Information Systems 1,615,957 0.46432256% State Department of Information Systems 1,615,957 0.46432256% State Department of Information Systems 499,733 0.14359139% State Department of Labor 451,421 0.12970945% State Department of Labor and Licensing 321,370 0.09234115% State Department of Parks and Tourism 5,100,284 1.46549536% State Department of Parks, Heritage, and Tourism 647,451 0.18603609% State Department of Public Safety 837,193 0.24055571% State Department of Transformation and Shared Services 704,284 0.00825099%		Department of Energy and Environment		
State Department of Health 16,793,833 4.82547288% State Department of Health 29,717 0.00853867% State Department of Human Services 34,589 0.00993877% State Department of Human Services 49,389,406 14.19135474% State Department of Information Systems 1,615,957 0.46432256% State Department of Labor 451,421 0.12970945% State Department of Labor and Licensing 321,370 0.09234115% State Department of Parks and Tourism 5,100,284 1.46549536% State Department of Parks, Heritage, and Tourism 647,451 0.18603609% State Department of Public Safety 837,193 0.24055571% State Department of the Military 28,715 0.00825099% State </td <td>State</td> <td></td> <td>2,498,838</td> <td>0.71800612%</td>	State		2,498,838	0.71800612%
State Department of Health 29,717 0.00853867% State Department of Human Services 34,589 0.00993877% State Department of Human Services 49,389,406 14.19135474% State Department of Information Systems 1,615,957 0.46432256% State Department of Inspector General 499,733 0.14359139% State Department of Labor 451,421 0.12970945% State Department of Labor and Licensing 321,370 0.09234115% State Department of Parks and Tourism 5,100,284 1.46549536% State Department of Parks, Heritage, and Tourism 647,451 0.18603609% State Department of Public Safety 837,193 0.24055571% State Department of the Military 28,715 0.00825099% State Department of Transformation and Shared Services 704,284 0.20236611% State Department of Veterans Affairs 30,945 0.00889147% State Department of Veterans Affairs 1,124,472 0.32310131%		· · · · · · · · · · · · · · · · · · ·		
State Department of Human Services 34,589 0.00993877% State Department of Human Services 49,389,406 14.19135474% State Department of Information Systems 1,615,957 0.46432256% State Department of Inspector General 499,733 0.14359139% State Department of Labor 451,421 0.12970945% State Department of Labor and Licensing 321,370 0.09234115% State Department of Parks and Tourism 5,100,284 1.46549536% State Department of Parks, Heritage, and Tourism 647,451 0.18603609% State Department of Public Safety 837,193 0.24055571% State Department of the Military 28,715 0.00825099% State Department of Transformation and Shared Services 704,284 0.20236611% State Department of Veterans Affairs 30,945 0.00889147% State Department of Veterans Affairs 1,124,472 0.32310131% State Department of Veterans Affairs 1,124,472 0.32310131%		·		
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State Drew County Soil and Water Conservation District 18,338 0.00526927%				
	State	Drew County Soil and Water Conservation District	18,338	0.00526927%

Division	Employer		ual Employer	Employer Allocation
<u>Division</u> State	Employer Drug Task Force - 10th Judicial District	\$	15,181	Percentage 0.00436205%
State	Drug Task Force - 13th Judicial District	Ψ	39,641	0.01139025%
State	Drug Task Force - 14th Judicial District		30,111	0.00865206%
State	Drug Task Force - 15th Judicial District		25,044	0.00719611%
State	-		20,911	0.00600854%
State	Drug Task Force - 1st Judicial District Drug Task Force - 20th Judicial District		28,377	0.00815370%
State	Drug Task Force - 21st Judicial District		1,154	0.00013370%
State	Drug Task Force - 3rd Judicial District		30,812	0.00035135%
State	Drug Task Force - 5th Judicial District		64,519	0.01853877%
State	Drug Task Force - Batesville		29,734	0.00854352%
State	Drug Task Force - South Central		32,581	0.00936170%
State	East Arkansas Community College		429,918	0.12353091%
State	Faulkner County Conservation District		14,272	0.00410081%
State	Franklin County Conservation District		10,927	0.00410061%
State	Fulton County Conservation District		14,939	0.00313305%
State	Garland County Conservation District		6,850	0.00196835%
State	Greene County Conservation District		14,177	0.00407369%
State	Health Services Permit Agency		44,840	0.01288411%
State	Hempstead County Conservation District		4,196	0.00120579%
State	Henderson State University		184,780	0.05309402%
State	Hot Spring County Conservation District		941	0.00027028%
State	Hot Spring County Conservation District		011	0.00000000%
State	Independence County Conservation District		15,075	0.00433148%
State	Izard County Conservation District		2,709	0.00077830%
State	Jackson County Conservation District		5,007	0.00143857%
State	Jefferson County Conservation District		0,007	0.00000000%
State	Johnson County Conservation District		5,594	0.00160725%
State	Lafayette Conservation District		3,971	0.00114098%
State	L'Aigle Creek Conservation District		0,071	0.00000000%
State	Lawrence County Conservation District		15,890	0.00456586%
State	Lee County Conservation District		2,883	0.00082825%
State	Lincoln County Conservation District		10,095	0.00290066%
State	Liquified Petroleum Gas Board		46,916	0.01348054%
State	Little River Conservation District		40,510	0.00000000%
State	Logan County Conservation District		12,920	0.00371233%
State	Lonoke County Conservation District		12,808	0.00368033%
State	Madison County Conservation District		13,831	0.00397416%
State	Martin Luther King, Jr. Commission		35,697	0.01025698%
State	Miller County Conservation District		00,007	0.00000000%
State	Mine Creek Conservation District		11,496	0.00330313%
State	Mississippi County Conservation District		4,833	0.00138873%
State	Monroe County Conservation District		4,633	0.00133116%
State	Montgomery County Conservation District		3,158	0.00090749%
State	National Park Community College		103,502	0.02973977%
State	Nevada County Conservation District		,	0.00000000%
State	Newton County Conservation District		4,461	0.00128183%
State	North Arkansas College		714,180	0.20520962%
State	Northwest Arkansas Community College		518,557	0.14900004%
State	Office of Attorney General		2,234,703	0.64211071%
State	Office of Medicaid Inspector General		, ,	0.00000000%
State	Office of the Governor			0.00000000%
State	Office of the Governor		605,572	0.17400273%
State	Office of the Lieutenant Governor		50,452	0.01449662%
State	Office of the Prosecutor Coordinator		160,562	0.04613512%
State	Office of the Speaker of the House		306,684	0.08812142%
State	Office of Victims and Witness Assistance - 10th Judicial District		4,622	0.00132793%
State	Office of Victims and Witness Assistance - 15th Judicial District		13,044	0.00374799%
State	Ouachita County Conservation District		4,645	0.00133467%
State	Ozarka College		80,521	0.02313669%
State	Phillips County Conservation District		14,096	0.00405040%
State	Pike County Conservation District		2,679	0.00076977%
State	Poinsett County Conservation District		6,232	0.00179055%
State	Pope County Conservation District		3,505	0.00179033%
State	Poteau River Conservation District		6,135	0.00176292%
State	Prairie County Conservation District		1,052	0.00030216%
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		Ac	tual Employer	Employer Allocation
Division	Employer	C	ontributions	Percentage
State	Professional Bail Bondsman License Board	\$	27,490	0.00789882%
State	Pulaski County Conservation District		3,787	0.00108816%
State	Pulaski Technical College		203,712	0.05853392%
State	Randolph County Conservation District		5,770	0.00165784%
State	Rich Mountain Community College		75,126	0.02158639%
State	Rich Mountain Conservation District		3,664	0.00105288%
State	Saint Francis County Conservation District		7,376	0.00211928%
State	Sebastian County Conservation District		15,790	0.00453700%
State	Secretary of State		1,358,681	0.39039789%
State	Secretary of State - State Capitol Police			0.00000000%
State	Senate Clerk		201,407	0.05787140%
State	Sharp County Conservation District		12,368	0.00355380%
State	Southeast Arkansas College		406,927	0.11692489%
State	Southern Arkansas Community College		212,869	0.06116480%
State	Southern Arkansas University		226,081	0.06496118%
State	Southern Arkansas University Tech		124,892	0.03588597%
State	State Bank Department		1,110,887	0.31919790%
State	State Insurance Department		1,500,632	0.43118563%
State	State Securities Department		319,968	0.09193828%
State	Statewide Shared Services		991,360	0.28485334%
State	Stone County Conservation District		37,282	0.01071243%
State	Union County Conservation District		9,871	0.00283638%
State	University of Arkansas - Cossatot Community College		84,257	0.02421017%
State	University of Arkansas - Fayetteville		868,054	0.24942322%
State	University of Arkansas - Fort Smith		90,250	0.02593216%
State	University of Arkansas - Little Rock		475,077	0.13650669%
State	University of Arkansas - Monticello		162,813	0.04678204%
State	University of Arkansas - Phillips Community College		39,061	0.01122362%
State	University of Arkansas - Pine Bluff		76,134	0.02187592%
State	University of Arkansas Community College - Batesville		136,760	0.03929597%
State	University of Arkansas Community College - Hope		81,490	0.02341507%
State	University of Arkansas Community College - Morrilton		67,506	0.01939698%
State	University of Arkansas Cooperative Extension Service		259,293	0.07450418%
State	University of Arkansas for Medical Sciences		718,890	0.20656294%
State	University of Central Arkansas		873,420	0.25096508%
State	Van Buren County Conservation District		8,974	0.00257848%
State	Veterinary Medical Examination Board			0.00000000%
State	Washington County Conservation District		8,715	0.00250419%
State	White County Conservation District		5,230	0.00150266%
State	Workers' Compensation Commission		827,726	0.23783547%
State	Yell County Conservation District		13,072	0.00375613%
	TOTAL	\$	348,024,605	100.00000000%

				Deferr	ed Outflows of Resor	urces			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
		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
County	Arkansas County Arkansas River Valley Regional Library	\$ 4,367,861 175,624	\$ 169,508 6,816	\$ 126,710 5.095	\$ 152,218 6 120	\$ 181,320 26,211	\$ 629,756 44,242	\$ (178,582) (7.180)		\$ (33,793) (20,237)	\$ (212,375) (27,417)	\$ 731,062 29,395	\$ 222,285 \$ (4.064)	953,347 25,331
County	Ashley County	4 417 182	171,422	128 141	153,937	107,676	561,176	(180,598)		(413,946)	(594,544)	739,317	(219,780)	519,537
County	Association of Arkansas Counties	4.076.617	158,205	118,261	142.068	387.883	806,417	(166,674)		(3,834)	(170,508)	682,316	204.531	886.847
County	Baxter County	10,227,589	396,912	296,699	356,427	754,052	1,804,090	(418,159)			(418,159)	1,711,822	631,137	2,342,959
County	Baxter County Library	729,137	28,296	21,152	25,410	34,319	109,177	(29,811)		(25,208)	(55,019)	122,038	19,810	141,848
County	Benton County	45,870,596	1,780,143	1,330,690	1,598,570	2,061,989	6,771,392	(1,875,439)			(1,875,439)	7,677,499	1,452,740	9,130,239
County	Boone County	8,466,721	328,576	245,617	295,061	433,499	1,302,753	(346,166)			(346,166)	1,417,100	298,760	1,715,860
County	Bradley County Calhoun County	1,832,250 2,818,855	71,106 109.394	53,153 81,774	63,853 98.236	40,101 211.021	228,213 500.425	(74,912) (115,250)		(60,820) (4.466)	(135,732) (119,716)	306,669 471.800	(17,953) 96,779	288,716 568.579
County	Carroll County	5,678,614	220,375	164,735	197,897	120,116	703,123	(232,173)		(338,066)	(570,239)	950,447	13,957	964,404
County	Chicot County	1.897.337	73.632	55 041	66 121	93.753	288 547	(77.573)		(76 452)	(154.025)	317.563	38 254	355.817
County	Clark County	4,493,833	174,396	130,365	156,608	76,636	538,005	(183,732)		(81,977)	(265,709)	752,146	(800)	751,346
County	Clay County	2,486,672	96,503	72,137	86,659	227,035	482,334	(101,669)		(34,266)	(135,935)	416,202	127,258	543,460
County	Clay County, Western District	808,048	31,359	23,441	28,160	25,442	108,402	(33,037)		(5,473)	(38,510)	135,245	(22,582)	112,663
County	Cleburne County	5,106,080	198,156	148,126	177,945	11,491	535,718	(208,764)		(159,490)	(368,254)	854,620	(59,429)	795,191
County	Cleveland County	1,783,167 5.148.374	69,201 199,798	51,729 149.353	62,143 179,419	24,313 330.827	207,386 859.397	(72,906)		(177,697) (558.303)	(250,603) (768,796)	298,454 861.699	(8,947) 12.528	289,507 874,227
County	Columbia County Conway County	6,244,434	242.334	149,353	217,616	247,192	859,397 888.291	(210,493) (255,306)		(368,322)	(623.628)	1.045.150	12,528 80,335	1.125.485
County	Craighead County	17,290,469	671.007	501,590	602.565	536.174	2.311.336	(706.928)		(22.883)	(729.811)	2.893.958	377,769	3.271.727
County	Crawford County	9.071.935	352.063	263.174	316.153	376.899	1,308,289	(370.910)		(418.164)	(789.074)	1.518.397	148,588	1.666.985
County	Crittenden County	10,463,229	406,056	303,535	364,639	586,841	1,661,071	(427,794)		(325,375)	(753,169)	1,751,262	119,724	1,870,986
County	Cross County	3,313,885	128,605	96,135	115,487	86,992	427,219	(135,490)		(56,224)	(191,714)	554,655	97,358	652,013
County	Dallas County	3,115,589	120,910	90,382	108,577	323,442	643,311	(127,382)		(120,411)	(247,793)	521,466	150,102	671,568
County	Desha County	3,029,217	117,558 4 914	87,877 3,673	105,567 4 412	307,081	618,083	(123,851)		(131,529)	(255,380)	507,009 21,191	190,943 2,659	697,952 23,850
County	Drainage Dist No. 9 Drew County	126,612 4,390,515	4,914 170,387	3,673 127,367	4,412 153,007	7,245 111,929	20,244 562,690	(5,177) (179,508)		(3,385) (53,600)	(8,562) (233,108)	21,191 734,854	2,659 159,087	23,850 893,941
County	East Central Arkansas Regional Library	216,904	8,418	6.292	7.559	111	22,380	(8.868)		(50,738)	(59.606)	36,304	(28.737)	7.567
County	Faulkner County	18,228,700	707,418	528,808	635,262	1,016,815	2,888,303	(745,288)			(745,288)	3,050,992	369,185	3,420,177
County	Franklin County	5,714,101	221,752	165,764	199,134	433,776	1,020,426	(233,623)			(233,623)	956,386	369,377	1,325,763
County	Fulton County	2,813,402	109,182	81,616	98,046	283,582	572,426	(115,027)			(115,027)	470,888	147,889	618,777
County	Garland County Grant County	22,525,488 4.138.411	874,168 160,603	653,457 120,054	785,003 144,222	998,971 184 738	3,311,599 609.617	(920,964) (169,201)		(264,115) (109,183)	(1,185,079) (278,384)	3,770,159 692,658	434,598 46,593	4,204,757 739,251
County	Greene County	8,426,794	327.026	244.458	293.670	554.181	1,419,335	(344,533)		(35,159)	(379,692)	1,410,418	517,213	1.927.631
County	Hempstead County	5,344,608	207.413	155.045	186.257	262,790	811.505	(218,517)		(417,753)	(636,270)	894,543	49,213	943.756
County	Hot Spring County	4,807,647	186,575	139,468	167,544	275,305	768,892	(196,563)		(18,849)	(215,412)	804,670	60,071	864,741
County	Howard County	3,265,698	126,735	94,737	113,808	51,015	386,295	(133,519)		(20,467)	(153,986)	546,590	13,506	560,096
County	Independence County	8,043,936	312,169	233,352	280,328	186,965	1,012,814	(328,880)		(404,545)	(733,425)	1,346,338	(112,780)	1,233,558
County	Izard County Jackson County	3,797,042 4.019.587	147,355 155,992	110,151 116,607	132,325 140.081	74,358 184.078	464,189 596,758	(155,244) (164,343)		(14,136) (374,950)	(169,380) (539,293)	635,522 672,770	84,800 72,323	720,322 745.093
County	Jefferson County	13,628,873	528.908	395.369	474.960	545.614	1.944.851	(557,222)		(13,513)	(570,735)	2.281.105	131.012	2.412.117
County	Johnson County	5,678,042	220,353	164,718	197,877	360,991	943,939	(232,149)		(,,	(232,149)	950,351	339,900	1,290,251
County	Lafayette County	2,673,392	103,749	77,554	93,167	168,463	442,933	(109,303)		(29,088)	(138,391)	447,454	106,170	553,624
County	Lawrence County	3,802,697	147,575	110,315	132,522	141,166	531,578	(155,475)		(152,585)	(308,060)	636,469	7,445	643,914
County	Lee County	1,726,839	67,015	50,095	60,180	19,434	196,724	(70,603)		(26,106)	(96,709)	289,026	(3,771)	285,255
County	Lincoln County Little River County	2,665,667 4,502,698	103,449 174 740	77,330 130,622	92,897 156.917	182,646 204.570	456,322 666.849	(108,987) (184,095)		(208,255) (20,108)	(317,242) (204,203)	446,161 753,630	106,877 240,027	553,038 993.657
County	Logan County	6,048,082	234,714	175,453	210,773	383,368	1,004,308	(247,278)		(242,474)	(489,752)	1,012,286	64,576	1,076,862
County	Lonoke County	8,086,535	313,822	234,588	281,812	288,422	1,118,644	(330,621)		(372,841)	(703,462)	1,353,468	140,603	1,494,071
County	Madison County	5,439,631	211,101	157,802	189,569	317,468	875,940	(222,402)		(73,003)	(295,405)	910,447	201,546	1,111,993
County	Marion County	3,857,389	149,697	111,902	134,428	61,639	457,666	(157,711)		(258,754)	(416,465)	645,623	(109,231)	536,392
County	Miller County	8,419,438	326,741	244,245	293,414	545,180	1,409,580	(344,232)		(143,644)	(487,876)	1,409,187	169,386	1,578,573
County	Mississippi County	9,746,880	378,256	282,754	339,674	392,737	1,393,421	(398,505)		(61,575)	(460,080)	1,631,365	132,279	1,763,644
County	Monroe County Montgomery County	1,412,392 4.004.279	54,812 155,398	40,973 116,163	49,221 139,547	47,716 596.518	192,722 1.007.626	(57,746) (163,717)		(47,792) (99.355)	(105,538) (263,072)	236,396 670,208	(3,389) 307.108	233,007 977.316
County	Nevada County	2,383,976	92.517	69.158	83,080	152.864	397,619	(97,470)		(200,282)	(297,752)	399,013	25,727	424,740
County	Newton County	2,582,061	100,204	74,905	89,984	45,026	310,119	(105,569)		(109,259)	(214,828)	432,167	12,696	444,863
County	Ouachita County	6,450,346	250,325	187,122	224,792	113,917	776,156	(263,725)		(144,921)	(408,646)	1,079,614	108,948	1,188,562
County	Perry County	2,069,031	80,295	60,022	72,105	80,944	293,366	(84,593)		(354,355)	(438,948)	346,300	(51,996)	294,304
County	Phillips County	3,174,250	123,186	92,084	110,621	113,387	439,278	(129,781)		(389,902)	(519,683)	531,284	90,871	622,155
County	Phillips County Library	115,464	4,481	3,350	4,024	400 465	11,855	(4,721)		(5,093)	(9,814)	19,326	(4,367)	14,959
County	Pike County Poinsett County	3,178,659 4,877,744	123,357 189,295	92,212 141,502	110,775 169,987	109,198 272,539	435,542 773,323	(129,961) (199,429)		(901) (37,739)	(130,862) (237,168)	532,022 816.403	99,651 235,461	631,673 1.051.864
County	Poinsett County Polk County	4,877,744	189,295 181,044	141,502 135,334	169,987 162,578	272,539 79.623	773,323 558 579	(199,429)		(37,739)	(237,168)	816,403 780,818	235,461	1,051,864 898,587
County	Pope County	12,630,618	490,168	366,410	440,171	330,145	1,626,894	(516,408)		(331,033)	(847,441)	2,114,024	173,526	2,287,550
County	Prairie County	2,445,648	94,911	70,947	85,230	138,732	389,820	(99,991)		(369,342)	(469,333)	409,336	(15,484)	393,852
County	Pulaski County	68,868,737	2,672,654	1,997,858	2,400,045	3,010,883	10,081,440	(2,815,728)			(2,815,728)	11,526,767	1,161,036	12,687,803
County	Randolph County	4,077,536	158,241	118,288	142,100	266,465	685,094	(166,712)		(121,080)	(287,792)	682,470	180,293	862,763
County	Randolph County Nursing Home Saline County	8,035,483 15,992,695	311,840 620,643	233,107 463,942	280,033 557,338	102,292 409,091	927,272 2,051,014	(328,534) (653,868)		(30,338) (6,517)	(358,872) (660,385)	1,344,923 2,676,745	11,767 381,986	1,356,690 3,058,731
County	Saline County Saline County Library	15,992,695	620,643 76.360	463,942 57.080	557,338 68.571	409,091 86.701	2,051,014	(653,868)		(6,517)	(660,385)	2,676,745	381,986 6.606	3,058,731
County		1,001,020	, 0,000	37,300	00,071	55,701	200,712	(00,-47)		(20,001)	(100,400)	020,020	0,000	000,004

				Deferr	ed Outflows of Reso	urces			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	Liability	Experience	Investments	Assumptions	Contributions	of Resources	Experience	Assumptions	Contributions	of Resources	Expense	Contributions	Expense
County County	Scott County Searcy County	\$ 3,096,594 2,729,799	\$ 120,172 105.938	\$ 89,831 79,191	\$ 107,915 95,132	\$ 249,552 138,992	\$ 567,470 419,253	\$ (126,606) (111,609)		(126.471)	\$ (126,606) (238,080)	\$ 518,286 456,895	\$ 182,481 93.822	\$ 700,767 550,717
County	Sebastian County	19,335,904	750,387	560,928	673,848	612,996	2,598,159	(790,557)		(176,118)	(966,675)	3,236,308	200,692	3,437,000
County	Sevier County	11,313,303	439,046	328,195	394,264	3,661,910	4,823,415	(462,549)			(462,549)	1,893,541	1,844,699	3,738,240
County	Sharp County	3,284,411	127,461	95,280	114,460	130,492	467,693	(134,285)		(274,330)	(408,615)	549,722	71,834	621,556
County	St. Francis County Stone County	5,621,333 2,703,496	218,152 104,917	163,073 78,427	195,901 94,216	726,403 83,210	1,303,529 360,770	(229,831) (110,534)			(229,831) (110,534)	940,859 452,492	434,233 100,969	1,375,092 553,461
County	Union County	8,359,809	324,427	242,515	291,336	70,475	928,753	(341,794)		(281,535)	(623,329)	1,399,206	108,789	1,507,995
County	Van Buren County	4,838,008	187,753	140,349	168,602	282,418	779,122	(197,804)		(344,020)	(541,824)	809,752	80,909	890,661
County	Washington County	40,687,152	1,578,984	1,180,320	1,417,929	1,659,365	5,836,598	(1,663,512)			(1,663,512)	6,809,931	1,239,704	8,049,635
County	White County White County Public Library	11,494,884 925,136	446,093 35,903	333,463 26,838	400,592 32,241	845,290 160,985	2,025,438 255,967	(469,973) (37,825)		(1,352,076)	(1,822,049) (37,825)	1,923,933 154,843	93,420 37,672	2,017,353 192,515
County	White River Regional Library	201,037	7,802	5,832	7,006	691	21,331	(8,219)		(6,999)	(15,218)	33.648	(983)	32.665
County	Woodruff County	1,795,051	69,662	52,074	62,557	73,893	258,186	(73,391)		(127,930)	(201,321)	300,443	40,679	341,122
County	Yell County	4,464,348	173,252	129,509	155,581	148,493	606,835	(182,527)		(529,904)	(712,431)	747,211	(6,610)	740,601
County Court Clerk	Yell County Library Alpena District Court	216,167 4.600	8,389 179	6,271 133	7,533 160	24,242	46,435 472	(8,838) (188)		(59,635) (1,222)	(68,473) (1,410)	36,180 770	(975) (1,088)	35,205 (318)
Court Clerk	Berryville District Court	4,600 122,523	4.755	3,554	4.270	21,901	34,480	(5,009)		(1,222)	(5,009)	20,507	15,202	35,709
Court Clerk	Blytheville District Court	46,663	1,811	1,354	1,626	21,001	4,791	(1,908)		(8,184)	(10,092)	7,810	(3,036)	4,774
Court Clerk	Booneville District Court	14,289	555	415	498		1,468	(584)		(6,164)	(6,748)	2,392	(8,096)	(5,704)
Court Clerk	Camden District Court	22,040	855	639	768	26	2,288	(901)		(113)	(1,014)	3,689	318	4,007
Court Clerk Court Clerk	Cherokee Village District Court Clarendon District Court	30,942 53.086	1,201 2.060	898 1.540	1,078 1.850	1,105 6.871	4,282 12.321	(1,265) (2,170)		(2,943) (7,276)	(4,208) (9,446)	5,179 8.885	327 (1,463)	5,506 7,422
Court Clerk	Conway District Court	137,293	5,328	3,983	4,785	0,011	14,096	(5,613)		(4,914)	(10,527)	22,979	(846)	22,133
Court Clerk	De Queen District Court	148,006	5,744	4,294	5,158	4,551	19,747	(6,051)		(1,632)	(7,683)	24,772	1,269	26,041
Court Clerk	Dermott District Court	18,521	719	537	645		1,901	(757)		(5,451)	(6,208)	3,100	(2,392)	708
Court Clerk Court Clerk	DeValls Bluff District Court Dumas District Court	37,297 72,341	1,447 2,807	1,082 2,099	1,300 2,521	4,278 871	8,107 8,298	(1,525) (2,958)		(740) (1,594)	(2,265) (4.552)	6,243 12,108	4,261 (719)	10,504 11.389
Court Clerk	East Camden District Court	25,705	998	746	896	166	2,806	(1,051)		(497)	(1,548)	4,302	(201)	4,101
Court Clerk	Elkins District Court	60,905	2,364	1,767	2,123	8,449	14,703	(2,490)		(1,520)	(4,010)	10,194	474	10,668
Court Clerk	Eureka Springs District Court	84,065	3,262	2,439	2,930	4,036	12,667	(3,437)		(4,690)	(8,127)	14,070	5,103	19,173
Court Clerk Court Clerk	Fayetteville District Court Fort Smith District Court	113,123 119,983	4,390 4.656	3,282 3,481	3,942 4,181	6,049 2,229	17,663 14,547	(4,625) (4,906)		(124)	(4,625) (5,030)	18,934 20,082	1,820 (209)	20,754 19,873
Court Clerk	Hoxie District Court	119,963	4,000	3,401	4,101	2,229	14,347	(4,900)		(124)	(5,030)	20,062	(232)	(232)
Court Clerk	Lake Village District Court									(10,714)	(10,714)		(7,264)	(7,264)
Court Clerk	Lake Village District Court	60,795	2,359	1,764	2,119	40,106	46,348	(2,486)			(2,486)	10,175	15,261	25,436
Court Clerk Court Clerk	Little Rock District Court Lonoke District Court	230,935 43.632	8,962 1.693	6,699 1,266	8,048 1,521	9,443 11	33,152 4,491	(9,442) (1,784)		(886) (4,331)	(10,328) (6,115)	38,652 7,303	(1,205) (6,173)	37,447 1,130
Court Clerk	Marion District Court	40,955	1,693	1,200	1,321	775	4,491	(1,764)		(4,331)	(6,115)	7,303 6,855	(1,213)	5 642
Court Clerk	Maumelle District Court	14,935	580	433	520	2,702	4,235	(611)		(21,638)	(22,249)	2,500	(6,386)	(3,886)
Court Clerk	McCrory District Court	2,366	92	69	82	18	261	(97)		(96)	(193)	396	(151)	245
Court Clerk Court Clerk	McGehee District Court Newport District Court	28,110 47,598	1,091 1,847	815 1.381	980 1.659	796 154	3,682 5.041	(1,149)		(3,662)	(4,811)	4,705 7,967	(1,053) (925)	3,652 7.042
Court Clerk	North Little Rock District Court	567.399	22.020	16.460	19.774	31.149	89.403	(1,946) (23,198)		(731)	(2,677) (54.167)	94.967	7.584	102.551
Court Clerk	Osceola District Court	,	,,	,	,	,	,	(==, -==)		(12,366)	(12,366)	- 1,	(12,536)	(12,536)
Court Clerk	Pine Bluff District Court	72,270	2,805	2,097	2,519	4,475	11,896	(2,955)		(2,521)	(5,476)	12,096	1,303	13,399
Court Clerk	Sherwood District Court	76,585	2,972	2,222	2,669	940	8,803	(3,131)		(365)	(3,496)	12,818	49	12,867
Court Clerk Court Clerk	Siloam Springs District Court Springdale District Court	67,183 84,383	2,607 3,275	1,949 2,448	2,341 2,941	6,783 228	13,680 8,892	(2,747) (3,450)		(5,604) (3,800)	(8,351) (7,250)	11,245 14,123	(8,942) (1,316)	2,303 12,807
Court Clerk	Texarkana District Court	67,122	2,605	1,947	2,339	5,401	12,292	(2,744)		(0,000)	(2,744)	11,234	(3,010)	8,224
Court Clerk	Trumann District Court	52,842	2,051	1,533	1,842	9,788	15,214	(2,160)		(3,352)	(5,512)	8,844	2,775	11,619
Court Clerk	Tyronza District Court	30,037	1,166	871	1,047	1,156	4,240	(1,228)		(2,359)	(3,587)	5,027	(1,690)	3,337
Court Clerk Court Clerk	Walnut Ridge District Court West Memphis District Court	67,474	2,619	1,957	2,351	1,970	8,897	(2,759)		(441)	(3,200)	11,293	(335) 900	(335) 12,193
Court Clerk	Wrightsville District Court	07,474	2,010	1,001	2,001	1,010	0,001	(2,700)		(14,120)	(14,120)	11,200	(10,073)	(10,073)
District Judge	Ashdown District Court												(1,163)	(1,163)
District Judge		159,207	6,179	4,619	5,548	37,113	53,459	(6,509)		(484)	(6,993)	26,647	16,380	43,027
District Judge District Judge	Camden District Court Charleston District Court									(9,063) (7.130)	(9,063) (7.130)		(19,232)	(19,232) (17,489)
District Judge District Judge	Cherokee Village District Court									(2,647)	(2,647)		(17,489) (6,485)	(6,485)
District Judge	Clarksville District Court									(12,007)	(12,007)		(28,727)	(28,727)
District Judge										(2,078)	(2,078)		(4,253)	(4,253)
District Judge	Hot Springs District Court Little Rock District Court	30,538	1,185	886	1,064	6,109	9,244	(4.040)		(33,463)	(33,463)	5.111	(72,676) 2.305	(72,676) 7,416
District Judge District Judge	Little Rock District Court Newport District Court	30,538	1,185	886	1,064	6,109	9,244	(1,249)		(171) (17,322)	(1,420) (17,322)	5,111	2,305 (44,101)	7,416 (44,101)
District Judge	Ouachita County District Court									(9,308)	(9,308)		(23,393)	(23,393)
	Randolph County District Court												(28,638)	(28,638)
District Judge	Sharp County District Court Woodruff County District Court									(11,338) (8,128)	(11,338) (8,128)		(27,538) (18,779)	(27,538) (18,779)
District Judge Municipal	Woodruff County District Court Alma Water and Sewer	699,240	27,136	20,285	24,368	34,494	106,283	(28,589)		(8,128)	(8,128)	117,034	(18,779) 10,193	(18,779) 127,227
manapal		538,240	21,130	20,200	2-1,000	04,404	100,200	(20,000)		(0,220)	(00,010)	111,004	10,100	,

Part					Deferr	ed Outflows of Reso	urene			Deferred Inflo	ws of Resources			Pension Expense	
Part					Deletie	ed Odillows of Reso	uices			Deletted Itilio	ws of Resources			Net Amortization of	
New New Or	Politica	Fathers		Between Expected and Actual	Between Projected and Actual Investment Earnings on Pension Plan		Proportion and Differences Between Employer Contributions and Proportionate Share of	Deferred Outflows	Between Expected and Actual		Proportion and Differences Between Employer Contributions and Proportionate Share of	Deferred Inflows	Share of Plan Pension	from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Pension
Marcel M										Assumptions					
Marrier Marr															
Marcian Month Winter of Mo															
Marging Cash Volum Septem Septe	Municipal	Bradford Water and Sewer	82,704	3,210	2,399	2,882	16,590	25,081	(3,381)		(3,533)	(6,914)	13,842	(357)	13,485
Company New System 1,279,242 19,000 2,111 4,444 19,000 19,011 19,020 19,011 19,000 19,011 19,000															
Marcian Comment Wage Sale 2.203 1.507 2.203 1.507 2.204 1.570 2.204 2.20															
Marcian Cores Antones Parties Cores Antones Part			58,317			2,032			(2,384)						
Mary Color Amendes Color															
Marriage Cy of Assistayens Assistant Tribude T															
Marican															
Marcian															
Marican Cop of Audies Section 13.796 10.214 10.205 10.205 1															
Marcian							29,149								
Marcage Cy of Bases 250.14 97.24 97.25 72.07 72.							196 105								
Marriang Cyr Demonstrate Sept.															
Marriage Cyr of Blaces	Municipal		30,119,891	1,168,891	873,768	1,049,665	1,797,024	4,889,348					5,041,256		
Marcing Cly of Board Marcing Cly of Bo			E1 E24	2,000	1 405	1 706	906	6 297	(2.107)				9.624		
Markenged City of Binnews		City of Bono			13,605		12,758	60,907						(890)	
Marriage Cly of Bryant Class C															
Manageal City of Carbon Control Contro											(103,199)				
Mancpool Cyr of Cumber C		City of Cabot	7,800,979	302,740	226,304	271,861	605,118	1,406,023	(318,946)			(318,946)	1,305,673	434,802	1,740,475
Mexicapal City of Clare Serings Mexicapal City of Declared Serings Mexicapal City of Declare Serings Mexicapal City of Declared Serings Mexicapal City of Declare Seri											(19,886)				
Marcipal City of Colembra											(5.872)				
Municipal Clay of Chamienton 657,200 25,517 19,075 22,515 12,122 89,820 (69,885) (15,368) (42,249) 10,053 20,0500 88,944 Municipal Clay of Chamiry Valley 61,052 2,360 47,543 57,144 109,444 278,201 (67,056) (72,449) (19,825) 24,313 26,305 30,133			12,212	474	354	426	466	1,720	(499)				2,044	(130)	1,914
Manicipal Cey of Clambrows (1,500) (2,500) (2,000) (22,000) (20,000) (22,000) (20,000) (22,000) (20,00															
Manicipal Chy of Clorimon 352,748 13,061 10,234 12,294 14,071 50,290 (14,424) (55,002) (69,426) 50,168 13,368 14,071 10,071															
Marcipal City of Corining 744,800 30,40 22,789 27,362 44,786 135,366 (32,089) (32,089) (33,089) 131,343 3,308 130,272 Marcipal City of Corining 366,811 14,227 10,555 12,76 23,917 61,555 (14,989) (10,828) (25,815) 24,489 7,466 33,956 Marcipal City of Coronateria (13,000) 74,300 82,000 74,300 82,000 77,300 82,0	Municipal	City of Clarksville	1,638,873	63,601	47,543	57,114	109,943	278,201	(67,006)		(72,849)	(139,855)	274,303	26,830	301,133
Municipal Muni											(55,002)				
Manicipal Mani											(10.826)				
Municipal Municipal City of Darwlee 785,431 30,481 22,785 27,732 47,90.0 505,538 (22,13) (15,44) (12,13) (13,140) (133,63) 325,091 (15,44) (15		City of Crawfordsville													
Municipal Muni											(34,118)				
Municipal Municipal Municipal Municipal Municipal City of Deadur 43,172 32,272 38,788 102,705 216,917 (46,483) (46,483) (46,483) (46,881) (41,818) (21,775 15,176) (86,625) (81,818)											(15.445)				
Municipal City of Dewit 895.523 34,753 25.979 31,209 28,370 120,311 68,614 (20,111) (96,625) 149,886 0,597 159,483 Municipal City of Dewit 323,801 12,566 9,393 11,284 13,681 46,924 (8,03) (14,74) (8,03) (21,077) 59,252 2,613 61,865 Municipal City of Elikins 755,830 23,32 21,262 26,340 473,310 559,098 (30,902) (30,902) 126,506 187,384 313,900 Municipal City of Elikins 951,342 30,802 27,798 31,544 23,403 12,1075 38,896 (6,75,98) 44,839 44,830 5,999 59,829 Municipal City of Elim Springs 951,342 30,802 27,988 31,544 23,403 12,1075 38,896 (6,75,98) 44,830 5,999 59,829 Municipal City of Eurora 12,777 40,888 13,789 14,796 17,774 23,001 75,344 (20,853) (12,694) (17,547) 85,985 (33,765) 46,600 48,749 48,	Municipal											(45,483)			
Municipal City of Diuris S28,011 12,566 9,393 11,284 13,881 46,924 (13,29) (33,483) (46,682) 54,195 238 54,438 Municipal City of Elims funds C															
Municipal Cliy of Elbine Springs 265,830 23,322 21,926 26,340 473,310 550,908 (30,002) (30,902) 126,506 17,394 313,000 Municipal Cliy of Emplaind Springs 267,843 13,394 7,770 9,334 25,581 53,079 (10,611) (30,987) (41,938) 44,830 5,999 Municipal Cliy of Euclora Springs Sprin															
Municipal City of Elm Springs											(6,603)				
Municipal City of England Signal											(30 097)				
Municipal City of Farmington 1,287,5 49,188 36,799 44,171 67,833 197,961 (51,821) (72,40) (69,061) 21,214 14,852 22,693 Municipal City of Firepin 68,076 33,014 24,679 29,647 18,950 106,290 (34,741) (88,652) (103,433) 142,385 (46,363) 96,022 Municipal City of Foreman 201,919 61,181 60,09 7,200 1,281 22,788 (8,553) (8,533) (4,081) (29,814) 142,385 (46,363) 96,022 Municipal City of Gaswille 62,385 24,425 18,258 21,934 52,364 116,981 (25,733) (4,081) (29,814) 105,342 14,137 119,479 Municipal City of Goshen 21,315,400 51,048 31,199 45,841 167,000 302,348 (33,781) (33,7	Municipal	City of England	951,342	36,920	27,598	33,154	23,403	121,075	(38,896)		(67,583)	(106,479)		(63,155)	96,074
Municipal City of Filepin 605.201 23.487 17.557 21.001 78.484 140.619 (24.744) (68.652) (103.433) 142.385 136.180 Municipal City of Foreign 850.709 83.101 24.679 29.647 18.959 10.6200 (34.781) (68.652) (103.433) 142.385 (46.333) 36.180 Municipal City of Foreign 20.8196 81.18 6.669 7.200 1.281 22.788 (8.553) (6.073) (14.626) 35.014 6.380 41.374 Municipal City of Gaswille 22.381 24.245 18.288 21.334 52.384 116.981 (25.733) (4.081) (29.814) 155.342 14.137 119.475 Municipal City of Gosthen 20.1355 7.814 51.486 51.048 38.159 45.841 167.000 342.248 (8.5736) (8.232) (8.2															
Municipal City of Foreigne S50,708 S3,014 24,679 29,647 18,950 106,220 (34,781) (88,652) (13,433) 142,385 (46,383) 96,022 Municipal City of Grawler City of Gaswille Ci											(17,240)				
Municipal City of Casswille 629,385 24,425 18,258 21,934 52,364 116,981 (25,733) (4,081) (29,814) 105,342 14,137 119,479 11,04	Municipal	City of Fordyce	850,706	33,014	24,679	29,647	18,950	106,290	(34,781)			(103,433)	142,385	(46,363)	96,022
Municipal City of Gentry 1.314,608 51,048 33,159 45,841 7,077 36,951 57,623 (8,222) (8,227) (8,227) (8,227) 20,164 84,131 30,0256 Municipal City of Gorberha 202,145,055 7,814 5,841 7,017 36,951 57,623 (8,222) (8,227) (8,222) 33,701 26,585 30,0256 Municipal City of Grene Forest 1,226,2655 51,248 38,309 46,021 50,227 185,905 (83,992) (51,916) (81,894) 121,902 (52,13) 116,689 Municipal City of Grene Forest 1,750,354 67,928 50,777 60,999 551,059 730,763 (71,564) (71,654) 222,662 399,003 682,778 Municipal City of Grene Forest 2,984,522 11,504 8,599 10,331 75,531 105,965 (12,120) (2,555) (14,675) 49,615 37,157 86,772 Municipal City of Grene Forey 2,984,522 11,504 8,599 10,331 75,531 105,965 (12,120) (2,555) (14,675) 49,615 37,157 86,772 Municipal City of Grene Forey 2,984,522 7,993 5,945 7,142 60,143 81,83 (8,379) (14,984) (14,985) (1															
Municipal City of Goshen 20,355 7,814 5,841 7,017 36,951 57,623 (8,232) (8,232) 33,701 26,852 16,0533 Municipal City of Green Forest 1,200,565 1,248 33,309 46,021 50,327 185,905 (33,992) (51,916) (10,783) 221,027 20,246 24,173 Municipal City of Green Forest 1,200,565 1,248 33,309 46,021 50,327 185,905 (33,992) (56,791) (10,783) 221,027 20,246 24,173 Municipal City of Green Independent 2,246,273 1,544 222,026 2,247 2,24											(4,081)				
Municipal City of Green Forest 1,200,565 1,248 33,309 46,021 50,327 185,905 (33,992) (65,791) (10,783) 221,027 20,246 24,723 Municipal City of Greenberier 1,260,548	Municipal	City of Goshen	201,355	7,814	5,841	7,017	36,951	57,623	(8,232)			(8,232)	33,701	26,852	60,553
Municipal City of Greenbier 1,760,354 67,928 50,777 60,999 551,059 730,763 (71,564) (71,564) 202,962 399,803 692,766 Municipal City of Greenland 298,432 11,504 8,599 10,331 75,531 105,965 (12,120) (2,555) (14,675) 49,615 391,776 80,776 Municipal City of Green Farry 204,932 7,953 5,945 7,142 60,143 81,183 (8,378) (8,378) (8,379) 34,300 46,771 81,177 Municipal City of Gum Springs (15,006) (10,976)															
Municipal City of Greenland City of Gree											(56,791)				
Municipal City of Gum Springs (15,006) Municipal City of Gum Springs Municipal City of Gum Springs 1,340,384 13,209 9,874 11,862 177,761 212,706 13,916 13,916 13,916 13,916 13,916 13,916 13,918 13,033 130,033 130,033 130,034 13,035	Municipal	City of Greenland	296,432	11,504	8,599	10,331	75,531	105,965	(12,120)		(2,555)	(14,675)	49,615	37,157	86,772
Municipal City of Guy Municipal City of Guy Municipal City of Hackett 3,20,364 13,209 9,874 11,862 177,761 212,706 (13,916) (13,916) 56,968 81,125 138,093 Municipal City of Hamburg 1,146,914 44,509 33,272 39,969 43,882 161,642 (46,982) (8,241) 33,735 54,387 246,450 Municipal City of Hamburg 1,146,914 44,509 33,272 39,969 43,882 161,642 (46,982) (46,682) (46,682) 191,962 54,887 246,450 Municipal City of Hamburg 1,146,914 44,509 13,685 8,210 43,983 (14,896) (8,667) (23,563) 60,981 (6,873) 54,887 Municipal City of Hamburg 1,246,943 (14,986) (8,667) (23,563) 60,981 (6,873) 54,081 Municipal City of Hamburg 1,246,943 (14,986) (8,677) 39,432 19,450 54,081			204,932	7,953	5,945	7,142	60,143	81,183	(8,379)			(8,379)	34,300		
Municipal City of Harkett 201,558 7,822 5,847 7,024 5,757 26,450 (8,241) (8,241) 33,735 5,339 39,074 Municipal City of Hamburg 1,146,914 44,509 33,272 39,999 43,892 161,642 (46,892) (46,892) 191,962 54,857 24,549 Municipal City of Hampton 36,343 14,599 9,433 48,838 (14,896) (8,667) (23,563) 60,981 (6,873) 54,857 245,549 Municipal City of Hampton 36,355 9,143 6,835 8,210 43,993 67,281 (9,632) (66,769) (76,401) 39,432 19,450 58,882			340 364	13 200	9 874	11.862	177 761	212 706	(13.916)			(13.916)	56.968		
Municipal City of Hampton 364,344 14,139 10,569 12,697 9,433 46,838 (14,896) (8,667) (23,563) 60,981 (6,873) 54,108 Municipal City of Hardy 235,595 9,143 6,835 8,210 43,093 67,281 (9,632) (66,769) (76,401) 39,432 19,450 58,882	Municipal	City of Hackett	201,558	7,822	5,847	7,024	5,757	26,450	(8,241)			(8,241)	33,735	5,339	39,074
Municipal City of Hardy 235,595 9,143 6,835 8,210 43,093 67,281 (9,632) (66,769) (76,401) 39,432 19,450 58,882											(0				
	Municipal	City of Harrisburg							(28,095)						

				Deferre	ed Outflows of Reso				Deferred Infle	ws of Resources			Pension Expense	
				Delette	ed Outilows of Reso	uices			Deletted Itilio	ws of 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 City of Harrison	Liability \$ 4.934.227	Experience \$ 191.487	Investments \$ 143,140	Assumptions \$ 171.956	Contributions \$ 257.358	of Resources \$ 763 941	Experience \$ (201.738)	Assumptions	Contributions \$ (86,506)	of Resources \$ (288,244)	Expense \$ 825.856	Contributions \$ 22.788	Expense \$ 848 644
Municipal	City of Haskell	387,625	15,043	11,245	13,509	17,843	57,640	(15,848)		(10,682)	(26,530)	64,878	15,903	80,781
Municipal Municipal	City of Hazen City of Heber Springs	1,190,903 1,466,709	46,216 56,920	34,548 42,549	41,502 51.114	4,173 68,165	126,439 218,748	(48,691) (59,967)		(14,431) (26,352)	(63,122) (86,319)	199,325 245.487	7,373 (9.402)	206,698 236.085
Municipal	City of Helena-West Helena	3,561,996	138,234	103,332	124,134	452,140	817,840	(145,634)		(457,646)	(603,280)	596,182	53,694	649,876
Municipal	City of Hope	4,117,482	159,791	119,447	143,492	130,629	553,359	(168,345)		(257,001)	(425,346)	689,155	(19,543)	669,612
Municipal Municipal	City of Horatio City of Hot Springs	308,774 22,502,883	11,983 873,290	8,957 652.801	10,761 784.215	20,544 394,228	52,245 2.704.534	(12,624) (920.040)		(3,747)	(16,371) (1,221,202)	51,681 3,766,375	2,103 159.168	53,784 3.925.543
Municipal	City of Huntington	117,932	4,577	3,421	4,110		12,108	(4,822)		(20,493)	(25,315)	19,739	(7,316)	12,423
Municipal	City of Huntsville	537,840	20,872	15,603	18,743	41,855	97,073	(21,990)		(11,035)	(33,025)	90,020	7,030	97,050
Municipal Municipal	City of Huttig City of Jacksonville	98,392 6,434,455	3,818 249,708	2,854 186,661	3,429 224,238	297,108	10,101 957,715	(4,023) (263,075)		(22,762) (35,171)	(26,785) (298,246)	16,468 1,076,954	(11,720) 134,959	4,748 1,211,913
Municipal	City of Jasper	395,535	15,350	11,474	13,784	46,750	87,358	(16,172)		(00,171)	(16,172)	66,202	40,554	106,756
Municipal	City of Junction City	105,819	4,107	3,070	3,688	3,387	14,252	(4,326)		(1,199)	(5,525)	17,711	6,921	24,632
Municipal Municipal	City of Kibler City of Knoxville	83,764 203.994	3,251 7.917	2,430 5.918	2,919 7.109	17,568	8,600 38.512	(3,425)		(3,295)	(6,720) (31,986)	14,020 34,143	4,072 2,454	18,092 36.597
Municipal	City of Lamar	311,912	12,105	9,048	10,870	40,103	72,126	(12,753)		(25,983)	(38,736)	52,206	12,613	64,819
Municipal	City of Lavaca	254,450	9,875 14,576	7,382 10.896	8,867 13,089	23,070 25,988	49,194 64 549	(10,403)		(2,437)	(12,840) (22,780)	42,588 62,864	8,953 (9.713)	51,541 53,151
Municipal Municipal	City of Lepanto City of Leslie	375,593 89,779	14,576	10,896	13,089	25,988 6.287	64,549 15.504	(15,356) (3.671)		(7,424)	(22,780)	62,864 15.027	(9,713) 4.176	53,151 19.203
Municipal	City of Lewisville	277,208	10,758	8,042	9,661	143	28,604	(11,334)		(59,640)	(70,974)	46,397	(19,475)	26,922
Municipal	City of Lincoln	1,038,362 163.076	40,297 6.329	30,123 4,731	36,186 5,683	28,453 8,594	135,059	(42,454)			(42,454)	173,794	29,274 6.586	203,068 33,880
Municipal Municipal	City of Lockesburg City of Lowell	1,833,080	71.138	4,731 53.177	63,882	87.781	25,337 275.978	(6,667) (74,946)		(39,204)	(6,667) (114,150)	27,294 306.808	(16.038)	290,770
Municipal	City of Magnolia	2,313,767	89,793	67,122	80,634	53,311	290,860	(94,599)		(25,152)	(119,751)	387,262	641	387,903
Municipal Municipal	City of Malvern City of Mammoth Springs	1,493,495 382,455	57,959 14 842	43,326 11,095	52,048 13,328	33,201 60,041	186,534 99,306	(61,062) (15,637)			(61,062) (15,637)	249,971 64 013	8,340 36 183	258,311 100 196
Municipal	City of Marked Tree	742.924	28.831	21.552	25.891	87.431	163.705	(30.375)		(37,678)	(68.053)	124.345	15.285	139,630
Municipal	City of Marshall	330,295	12,818	9,582	11,511	13,191	47,102	(13,504)		(19,972)	(33,476)	55,282	1,529	56,811
Municipal Municipal	City of Marvell City of McRae	316,822 227,619	12,295 8.833	9,191 6,603	11,041 7,932	1,812 12,792	34,339 36 160	(12,953) (9,306)		(16,952) (5,776)	(29,905) (15,082)	53,027 38,097	(9,297) 6 773	43,730 44,870
Municipal	City of Melbourne	451,700	17,530	13,104	15,742	36,362	82,738	(18,468)		(14,795)	(33,263)	75,602	10,856	86,458
Municipal	City of Mena	1,977,974	76,761	57,380	68,932	92,199	295,272	(80,870)		(10,312)	(91,182)	331,059	23,111	354,170
Municipal Municipal	City of Monette City of Monticello	371,196 3,516,096	14,405 136,452	10,768 102,001	12,936 122,534	22,892 31,073	61,001 392,060	(15,176) (143,757)		(34.865)	(15,176) (178,622)	62,128 588,500	13,020 16,052	75,148 604.552
Municipal	City of Morritton	3,744,838	145,329	108,636	130,506	148,592	533,063	(153,109)		(131,143)	(284,252)	626,785	19,251	646,036
Municipal	City of Mount Ida	364,195	14,134	10,565	12,692	20,331	57,722	(14,890)		(17,434)	(32,324)	60,956	(12,172)	48,784
Municipal Municipal	City of Mountain Home City of Mountain Pine	7,329,351 174 437	284,437 6,770	212,622 5.060	255,425 6,079	490,202 25,942	1,242,686 43,851	(299,664) (7.132)		(9,793)	(309,457)	1,226,735 29,196	334,274 8.325	1,561,009 37,521
Municipal	City of Mountain View	818,552	31,766	23,746	28,526	40,888	124,926	(33,467)		(12,870)	(46,337)	137,003	26,395	163,398
Municipal	City of Mountain View Water and Wastewater Department	517,310	20,076	15,007	18,028	7,522	60,633	(21,150)		(20,706)	(41,856)	86,584	3,422	90,006
Municipal Municipal	City of Murfreesboro City of Nashville	254,943 2.498.749	9,894 96.971	7,396 72.488	8,885 87,080	78,708 85,671	104,883 342,210	(10,423) (102,162)		(10,438) (38,267)	(20,861) (140,429)	42,671 418,223	57,506 11.607	100,177 429.830
Municipal	City of Norman	90,627	3,517	2,629	3,158	52,619	61,923	(3,705)		(7,074)	(10,779)	15,169	14,620	29,789
Municipal	City of Ola	126,210	4,898	3,661	4,398	3,150	16,107	(5,160)		(6,883)	(12,043)	21,124	(5,226)	15,898
Municipal Municipal	City of Pangburn City of Paragould	93,727 5.427,759	3,637 210.640	2,719 157.457	3,266 189.155	21,391 273.457	31,013 830,709	(3,832) (221.916)		(465)	(4,297) (221,916)	15,687 908.460	7,121 201.732	22,808 1,110,192
Municipal	City of Paris	1,818,285	70,564	52,748	63,366	42,010	228,688	(74,341)		(107,700)	(182,041)	304,332	(9,244)	295,088
Municipal Municipal	City of Pea Ridge	2,245,301 632,240	87,136 24.536	65,135 18.341	78,248 22.033	1,481,228 15,351	1,711,747 80.261	(91,800) (25,849)		(38.128)	(91,800) (63,977)	375,803 105.820	563,612 16.062	939,415 121.882
Municipal	City of Perryville City of Piggott	632,240	24,536	18,341	22,033	15,351	70.963	(25,849)		(38,128)	(63,977)	113,639	(6,247)	121,882
Municipal	City of Plummerville	198,234	7,693	5,751	6,908	14,752	35,104	(8,105)		(4,005)	(12,110)	33,179	2,554	35,733
Municipal Municipal	City of Pottsville City of Prairie Grove	519,848 1,951,496	20,174 75.734	15,081 56.612	18,116 68.009	16,354 231,400	69,725 431,755	(21,254) (79,788)			(21,254) (79,788)	87,008 326.628	9,776 120,047	96,784 446,675
Municipal	City of Prescott	1,951,496	75,734 66,200	49,486	59,448	231,400 32,222	431,755 207.356	(69,788)		(220.076)	(289.820)	285.511	(75.965)	209.546
Municipal	City of Quitman	375,221	14,562	10,885	13,076	1,551	40,074	(15,341)		(74,243)	(89,584)	62,802	(30,348)	32,454
Municipal Municipal	City of Ravenden City of Rector	61,320 477,234	2,380 18,520	1,779 13,844	2,137 16,631	4,518 72,467	10,814 121,462	(2,507) (19,512)		(1,702) (30,020)	(4,209) (49,532)	10,263 79,876	3,401 17,965	13,664 97,841
Municipal Municipal	City of Rector City of Rison	477,234 330,325	18,520 12,819	13,844 9,583	16,631 11,512	72,467 47,311	121,462 81,225	(19,512)		(30,020)	(49,532) (13,505)	79,876 55,288	17,965 17,128	97,841 72,416
Municipal	City of Rogers	16,747,094	649,920	485,827	583,629	883,809	2,603,185	(684,712)			(684,712)	2,803,011	661,455	3,464,466
Municipal Municipal	City of Russellville City of Salem	4,193,339 286,590	162,735 11.122	121,647 8,314	146,136 9,988	129,463 27,039	559,981 56,463	(171,446) (11,717)		(102,970)	(274,416) (29,696)	701,852 47,967	56,478 18,831	758,330 66.798
Municipal Municipal	City of Scranton	286,590 106,257	11,122 4,124	8,314 3,082	9,988	27,039 21,935	56,463 32,844	(11,717)		(17,979)	(29,696)	47,967 17,785	18,831 24,808	66,798 42,593
Municipal	City of Searcy	6,441,062	249,964	186,853	224,468	562,307	1,223,592	(263,346)			(263,346)	1,078,060	184,736	1,262,796
Municipal	City of Shannon Hills	397,579 3,193,021	15,429 123.915	11,534 92.628	13,855	46,683 455,827	87,501 783.645	(16,255)		(19.419)	(16,255)	66,544 534,426	17,155 123,714	83,699 658.140
Municipal Municipal	City of Sheridan City of Shirley	3,193,021 15,601	123,915 605	92,628 453	111,275 544	400,827	783,645 1,602	(130,548) (638)		(19,419)	(149,967) (4,464)	534,426 2,611	123,/14 (1,525)	1,086
Municipal	City of Smackover	324,821	12,606	9,423	11,320	25,916	59,265	(13,280)		(22,660)	(35,940)	54,366	(7,027)	47,339
Municipal Municipal	City of Stamps City of Strong	379,278 39.030	14,719 1,515	11,003 1,132	13,218 1.360		38,940 4,007	(15,507) (1,596)		(50,203) (7,827)	(65,710) (9,423)	63,481 6,533	(28,599) (10,077)	34,882 (3,544)
Municipal	City of Stuttgart	3,444,260	133,665	99,917	120,031	3,356	356,969	(140,820)		(37,457)	(178,277)	576,476	(16,487)	559,989

				Deferr	ed Outflows of Reso	urces			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 Contributions and		Differences		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
Municipal	City of Summit	\$ 147,897	\$ 5,740	\$ 4,290	\$ 5,154	\$ 7,683	\$ 22,867	\$ (6,047)				\$ 24,754	\$ 6,112 \$	
Municipal	City of Trumann	84,846	3,293	2,461	2,957	49,736	58,447	(3,469)			(3,469)	14,201	20,723	34,924
Municipal	City of Van Buren	2,691,281	104,443	78,073	93,790	52,170	328,476	(110,034)		(128,287)	(238,321)	450,448	(30,517)	419,931
Municipal	City of Vilonia	335,608	13,024	9,736	11,696	27,671	62,127	(13,721)		(13,129)	(26,850)	56,172	8,706	64,878
Municipal	City of Viola	49,919	1,937	1,448	1,740	3,396	8,521	(2,041)		(6,956)	(8,997)	8,355	3,875	12,230
Municipal Municipal	City of Waldron City of Ward	1,030,119 1,412,580	39,977 54,819	29,883 40,978	35,899 49,228	15,002	105,759 160,027	(42,117) (57,754)		(45,060) (11,957)	(87,177) (69,711)	172,414 236,428	(14,244) (10,891)	158,170 225,537
Municipal	City of Warren	1,412,580	69,923	40,978 52,269	49,228 62,791	34,323	219,306	(57,754)		(11,957)	(184.498)	236,428 301,570	8,961	225,537 310,531
Municipal	City of West Fork	697.755	27.078	20.242	24.316	36,383	108.019	(28.528)		(28 854)	(57.382)	116.785	2.812	119,597
Municipal	City of Western Grove	52.884	2.052	1,534	1,843	1.602	7.031	(2,162)		(1,531)	(3,693)	8.851	2,528	11,379
Municipal	City of Wilmar	95.554	3,708	2.772	3.330	7.604	17,414	(3,907)		(8,770)	(12,677)	15,993	530	16.523
Municipal	City of Wynne	1,385,610	53,773	40,196	48,288	23,433	165,690	(56,651)		(54,308)	(110,959)	231,914	7,142	239,056
Municipal	City of Yellville	415,885	16,140	12,065	14,493	10,392	53,090	(17,004)		(466)	(17,470)	69,608	10,532	80,140
Municipal	Clinton Water and Sewer	764,410	29,665	22,175	26,639	47,329	125,808	(31,253)		(623)	(31,876)	127,942	4,667	132,609
Municipal	Crossett Public Library	199,104	7,727	5,776	6,939		20,442	(8,140)		(12,561)	(20,701)	33,325	(4,020)	29,305
Municipal	Crossett Water Commission	446,381	17,323	12,949	15,556	45,919	91,747	(18,250)			(18,250)	74,712	29,601	104,313
Municipal	El Dorado Water and Sewer Fordyce Water Department	1,300,452 404.851	50,468 15,711	37,726 11,745	45,320 14 109	1 945	133,514 43.510	(53,170) (16.552)		(167,308)	(220,478) (28,707)	217,661 67,761	(218,412) (4.060)	(751) 63.701
Municipal Municipal	Forrest City	3,040,415	117,992	88,201	105,957	68,301	380,451	(124,309)		(12,155) (506,067)	(630,376)	508,883	(97,155)	411,728
Municipal	Forrest City Water Utility	1,237,754	48,035	35,907	43,135	39,619	166,696	(50,606)		(126,777)	(177,383)	207,167	(125,330)	81,837
Municipal	Fort Smith Public Library	1,749,396	67.890	50,749	60.966	21.674	201.279	(71.525)		(33.728)	(105,253)	292.802	12,726	305.528
Municipal	Harrisburg Water and Gas	437,595	16,982	12,694	15,250	36,011	80,937	(17,891)		(2,271)	(20,162)	73,242	18,483	91,725
Municipal	Hope Water and Light	3,740,340	145,155	108,506	130,349	118,879	502,889	(152,925)		(65,948)	(218,873)	626,032	(10,752)	615,280
Municipal	Hot Springs Advertising and Promotion Commission	3,474,676	134,845	100,799	121,091	354,084	710,819	(142,064)			(142,064)	581,567	74,951	656,518
Municipal	Huntsville Water and Sewer Commission	594,197	23,060	17,237	20,707	22,840	83,844	(24,294)		(27,465)	(51,759)	99,453	(5,889)	93,564
Municipal	Jacksonville Wastewater Utility	1,449,416	56,249	42,047	50,512		148,808	(59,260)		(72,345)	(131,605)	242,593	(40,201)	202,392
Municipal	Jacksonville Water Commission	1,838,571 16,378,805	71,351 635,628	53,336 475,143	64,073	59,116 3,744	247,876 1.685,309	(75,171)		(39,855)	(115,026)	307,727	(8,980)	298,747
Municipal Municipal	Little Rock Wastewater Utility Malvern Water Works	16,378,805	635,628 58.298	475,143 43,579	570,794 52,351	3,744 82,180	1,685,309	(669,654) (61,419)		(437,081) (8,928)	(1,106,735) (70,347)	2,741,370 251.430	(301,061) 27.668	2,440,309 279,098
Municipal	McGehee Water and Sewer	343.929	13.347	9,977	11.986	30,912	66.222	(14.062)		(8,748)	(22.810)	57.564	10.419	67.983
Municipal	Mena Water and Sewer	847,069	32,873	24,573	29,520	50,221	137,187	(34,633)		(4,544)	(39,177)	141,777	32,412	174,189
Municipal	Mount Pleasant Water	107.563	4.174	3,120	3.749	5.009	16.052	(4,398)		(782)	(5,180)	18.003	3.763	21.766
Municipal	North Little Rock Advertising and Promotion Commission	855,739	33,209	24,825	29,822	68,376	156,232	(34,987)			(34,987)	143,228	48,712	191,940
Municipal	Pangburn Water	181,672	7,050	5,270	6,331	20,914	39,565	(7,428)		(11,064)	(18,492)	30,407	(155)	30,252
Municipal	Piggott Light, Water, and Sewer	846,972	32,869	24,570	29,517	8,012	94,968	(34,629)		(37,095)	(71,724)	141,760	(63,985)	77,775
Municipal	Rogers Water Utilities	5,915,645	229,574	171,611	206,158	670,693	1,278,036	(241,864)			(241,864)	990,119	363,389	1,353,508
Municipal	Star City	320,226	12,427	9,290	11,160	7,347	40,224	(13,093)		(29,346)	(42,439)	53,597	(16,599)	36,998
Municipal Municipal	Star City Water and Sewer Town of Emerson	354,184 5,782	13,745 224	10,275 168	12,343 201	36,026 4,845	72,389 5,438	(14,481) (236)		(31,082) (20,254)	(45,563) (20,490)	59,281 968	992 867	60,273 1,835
Municipal	Town of Function Hill	5,782 19.492	756	168 565	679	4,845	5,438 2.198	(236)		(6,976)	(20,490)	3.263	1 788	1,835 5.051
Municipal	Town of Highfill	579.033	22,471	16.798	20.179	141,885	201.333	(23.674)		(0,570)	(23,674)	96.914	100,638	197.552
Municipal	Town of Imboden	125.414	4.867	3,638	4.371	21.293	34,169	(5.128)		(4,436)	(9.564)	20,991	5.913	26,904
Municipal	Van Buren Municipal Utilities	2,172,809	84,322	63,032	75,721	95,432	318,507	(88,836)		(26,827)	(115,663)	363,670	38,286	401,956
Municipal	Vilonia Waterworks Association	956,738	37,129	27,755	33,342	49,060	147,286	(39,117)		(14,957)	(54,074)	160,132	36,407	196,539
Municipal	Warren Water and Sewer	556,446	21,595	16,142	19,392	7,607	64,736	(22,751)		(21,020)	(43,771)	93,134	1,470	94,604
Municipal	Wynne Water Utilities	966,792	37,519	28,046	33,692	29,240	128,497	(39,528)		(14,873)	(54,401)	161,815	(2,572)	159,243
Other Other	Alpine Public Water Authority Benton County Solid Waste Management District	3,158 566 187	123 21 973	92 16 425	110 19,731	33.308	325 91,437	(129) (23,149)		(23,582) (16,141)	(23,711)	529 94 764	(9,927) (2,768)	(9,398) 91,996
Other	Benton County Solid Waste Management District Blytheville-Gosnell Airport	380,924	21,973 14.783	16,425 11,050	19,731 13,275	33,308 10,307	91,437 49,415	(23,149) (15,574)		(16,141)	(39,290)	94,764	(2,768) (5,413)	91,996 58,343
Other	Boone County Regional Airport	380,924 64,017	2,484	11,050	2,231	3,180	49,415 9,752	(15,574)		(23,097)	(2.766)	10,715	(5,413)	11,418
Other	Boston Mountain Solid Waste District	1,101,762	42,757	31,962	38,396	73,617	186,732	(45,046)		(9,787)	(54,833)	184,405	15,240	199,645
Other	Buffalo Island Regional Water District	310,897	12,065	9,019	10,835	81,908	113,827	(12,711)		(7,751)	(20,462)	52,036	31,723	83,759
Other	Clark County Country Water Facilities	67,674	2,626	1,963	2,358	16,399	23,346	(2,767)		(20,621)	(23,388)	11,327	(14,888)	(3,561)
Other	Fulton County Water Authority	115,266	4,473	3,344	4,017	5,057	16,891	(4,713)		(255)	(4,968)	19,292	5,780	25,072
Other	Hardin Public Water Authority	291,721	11,321	8,463	10,166	43,801	73,751	(11,927)			(11,927)	48,826	68,925	117,751
Other	Highway 71 Water District	366,526 1.062.162	14,224 41,220	10,633 30.813	12,773 37.016	24,056 22,431	61,686 131,480	(14,986) (43,427)		(37 488)	(14,986) (80,915)	61,347 177,777	13,384 (31,701)	74,731 146.076
	Hot Spring County Solid Waste Authority													
Other	James Fork Regional Water District	925,221 276,241	35,906 10,720	26,840 8.014	32,244 9.627	33,191 156,953	128,181 185,314	(37,828)		(1,789)	(39,617) (11,294)	154,857 46,235	16,614 67,010	171,471 113,245
Other	Kimzey Regional Water District	784 681	30,452	22,763	27,346	69,664	150,225	(32,082)		(32,110)	(64,192)	131,334	9,877	141,211
Other	Lake Catherine Waterworks and Sewer Facilities Board of Garland County	175,027	6,792	5,077	6,100	97,197	115,166	(7,156)		(02,110)	(7,156)	29,295	42,250	71,545
Other	Little River Rural Development Authority Water System	314,614	12,210	9,127	10,964	16,389	48,690	(12,863)			(12,863)	52,658	17,046	69,704
Other	Madison County Water Facilities Board	635,538	24,664	18,437	22,148	18,893	84,142	(25,984)		(4,548)	(30,532)	106,372	12,411	118,783
Other	Magnet Butterfield Water	132,668	5,149	3,849	4,623	15,072	28,693	(5,424)		(1,250)	(6,674)	22,205	9,444	31,649
Other	Marion County Regional Airport												(118)	(118)
Other	Milltown-Washburn Water Authority	284,577	11,044	8,255	9,917	16,492	45,708	(11,635)		(1,425)	(13,060)	47,631	(1,310)	46,321
Other Other	Montgomery County Regional Public Water Authority Nevada County-Prescott Solid Waste	81,006 60.758	3,144 2,358	2,350 1,763	2,823 2,117	525	8,317 6,763	(3,312)		(6,670) (19,527)	(9,982) (22,011)	13,558 10,169	(2,333) (8,435)	11,225 1,734
Other	North Garland County Regional Water District	517.300	2,358	1,763	2,117 18,028	7.854	60.964	(2,484)		(19,527)	(22,011)	10,169 86,582	(8,435)	90.060
Other	Northeast Arkansas Regional Solid Waste Management District	830,152	32,216	24,082	28,930	72,900	158,128	(33,941)		(10,040)	(33,941)	138,945	34,359	173,304
Other	Northeast Public Water Authority	315,297	12,236	9,147	10,988	26,882	59,253	(12,891)			(12,891)	52,772	26,192	78,964

				Defer	ed Outflows of Reso	Irone			Deferred Inflo	ws of Resources			Pension Expense	
		-		Detell	ed Odillows of Resol	aices			Deletted Itilio	wa di 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
Other	Employer Paragould Housing Authority	Liability \$ 588 440	Experience \$ 22.836	Investments \$ 17,070	Assumptions \$ 20,507	Contributions \$ 8.809	of Resources \$ 69.222	Experience \$ (24.059)	Assumptions	Contributions \$ (29.910)	of Resources \$ (53,969)	Expense \$ 98.489	Contributions \$ 7,642	Expense \$ 106 131
Other	Paron-Owensville Water Authority	*		,		,				(20,010)		,	(18,753)	(18,753)
Other	Phillips County Sewer Facilities Board	43,811	1,700	1,271	1,527	27,893	32,391	(1,791)			(1,791)	7,333	10,904	18,237
Other Other	Pulaski Area Geographic Information System Pulaski County Solid Waste Management District	437,784 433.891	16,989 16,838	12,700 12.587	15,257 15.121	31,706 61.692	76,652 106,238	(17,899) (17,740)		(8,936)	(26,835) (17,740)	73,273 72.622	6,168 29.858	79,441 102,480
Other	Riversouth Rural Water District	177,219	6,878	5.141	6.176	2,904	21,099	(7,740)		(1,534)	(8,780)	29,662	29,858	29,167
Other	Saline County Regional Solid Waste Management District	202,078	7,842	5,862	7,042	24,030	44,776	(8,262)		(558)	(8,820)	33,822	10,766	44,588
Other	Sardis Water Association	653,024	25,343	18,944	22,758	14,961	82,006	(26,699)		(34,817)	(61,516)	109,299	6,441	115,740
Other	South Bend Fire District No. 10 Southeast White County Water Association	291 423	11.310	8 454	10.156	233 16.290	233 46.210	(11.915)		(19,191) (764)	(19,191) (12,679)	48 776	(8,301) 20,984	(8,301) 69.760
Other	Southwest Boone County Water Association	230.055	8.928	6.674	8.017	21.312	44,931	(9,406)		(104)	(9,406)	38.505	9,681	48.186
Other	Southwest White County Water Association	388,866	15,091	11,281	13,552	2,105	42,029	(15,899)		(47,199)	(63,098)	65,086	(12,939)	52,147
Other	Texarkana Regional Airport	809,930	31,432	23,496	28,226	248,214	331,368	(33,114)			(33,114)	135,560	185,048	320,608
Other	Upper Southwest Arkansas Regional Solid Waste Management District Washington Water Authority	1,165,733 872,957	45,240 33.878	33,818 25,324	40,625 30,422	35,667	155,350 89.624	(47,661) (35,691)		(15,433) (107,959)	(63,094) (143,650)	195,112 146,109	(2,623) (52,798)	192,489 93.311
Other	Watson Chapel Water Association	420,032	16,301	12,185	14,638	15,394	58,518	(17,173)		(107,000)	(17,173)	70,302	34,546	104,848
	Arkadelphia School District No. 1	5,136	199	149	179		527	(210)		(2,489)	(2,699)	860	(3,102)	(2,242)
	Atkins School District No. 18					770	770			(5,796)	(5,796)		(2,277)	(2,277)
	Bald Knob School District Benton School District No. 8	5.479	213	159	191	372	935	(224)		(4,295) (4,172)	(4,295) (4,396)	917	(2,655) (4,088)	(2,655) (3,171)
	Bergman School District No. 3	-,				122	122	()		(5,411)	(5,411)	***	(2,082)	(2,082)
	Berryville School District									(1,095)	(1,095)		(2,529)	(2,529)
	Blytheville School District No. 5 Booneville School District No. 65	15.012	583	400	523	4.000	0.000	(04.4)		(106)	(700)	2.513	(431) 355	(431) 2.868
	Cabot School District No. 4	15,012	583	436	523	1,086	2,628	(614)		(106)	(720) (690)	2,513	(2,774)	(2,774)
	Clarksville School District No. 17	16,830	653	488	587		1,728	(688)		(1,225)	(1,913)	2,817	(428)	2,389
	Conway School District									(2,354)	(2,354)		(2,882)	(2,882)
	Cossatot River School District Des Arc School District No. 5	12,870	499	373	449	1,516 222	2,837 222	(526)		(453) (5,350)	(979) (5.350)	2,154	673 (2,078)	2,827 (2,078)
	Dollarway School District No. 2					222	222			(3,330)	(3,330)		(70)	(70)
	Dumas Special School District												(45)	(45)
	El Dorado School District No. 15									(1,391)	(1,391)		(1,661)	(1,661)
	England School District No. 2 Fairview School District	6,716	261	195	234		690	(275)		(3,823)	(4,098)	1,124	(9) (3,127)	(9)
	Fayetteville School District No. 1	8,332	323	242	290	264	1,119	(341)		(8,186)	(8,527)	1,395	(10,374)	(8,979)
	Forrest City School District	39,835	1,546	1,156	1,388	1,471	5,561	(1,629)		(698)	(2,327)	6,667	(4,483)	2,184
	Fort Smith School District Gentry School District No. 19	20,495	795	595	714		2,104	(838)		(10,336)	(11,174)	3,430	(10,001) (105)	(6,571) (105)
	Greenwood School District No. 25					250	250			(1.790)	(1.790)		(1,152)	(1,152)
School District	Helena-West Helena School District No. 2	3,046	118	88	106		312	(125)		(11,262)	(11,387)	510	(4,964)	(4,454)
	Hope School District No. 1A	39,769	1,543	1,154	1,386	982	5,065	(1,626)		(746)	(2,372)	6,656	711	7,367
	Horatio School District No. 55 Hot Springs School District	2,538	99	74	88	16	277	(104)		(2,661)	(2,765)	425	(974) (8.695)	(549) (8 695)
	Huntsville School District									(1,847)	(1,847)		(2,007)	(2,007)
	Jonesboro School District No. 1					295	295			(4,976)	(4,976)		(2,587)	(2,587)
	Junction City School District No. 75									(748)	(748)		(893) (86)	(893) (86)
	Lafayette County School District. Lee County School District	7.577	294	220	264	68	846	(310)		(1,059)	(1,369)	1,268	(365)	903
	Little Rock School District	59,984	2,328	1,740	2,090	331	6,489	(2,452)		(12,906)	(15,358)	10,040	(13,850)	(3,810)
	Magnolia School District No. 14												(847)	(847)
	Marion School District No. 3 McCrory School District No. 12									(4,604)	(4.604)		(5) (4,524)	(5)
	Mountain Home School District No. 9	5,383	209	156	188	528	1,081	(220)		(934)	(1,154)	901	13	(4,524) 914
School District	North Little Rock School District	13,258	515	385	462		1,362	(542)		(934)	(1,476)	2,219	(817)	1,402
	Piggott School District No. 52												(418)	(418)
	Pine Bluff School District No. 3 Pottsville School District No. 61	25,706	998	746	896		2,640	(1,051)		(12,044) (4,122)	(13,095) (4,122)	4,302	(6,674) (1,995)	(2,372) (1,995)
	Pulaski County Special School District					258	258			(7,117)	(7,117)		(4,544)	(4,544)
	Russellville School District No. 14	15,988	620	464	557	10,257	11,898	(654)		(5,889)	(6,543)	2,676	(4,417)	(1,741)
	Searcy County School District No. 17 Sheridan School District No. 37	5.189	201	151	181	160	693	(212)		(2,367)	(2,367) (250)	869	(915) (1.788)	(915) (919)
	Siloam Springs School District No. 21	3,100	201	151	101	100	000	(212)		(4,056)	(4,056)	003	(4,471)	(4,471)
School District	South Conway County School District					1,727	1,727			(15,825)	(15,825)		(6,538)	(6,538)
	South Mississippi County School District No. 57									(141)	(141)		(1,113)	(1,113)
	South Pike County School District Southside School District No. 3												(1,733) (1,839)	(1,733) (1,839)
School District	Two Rivers School District	5,585	217	162	195	215	789	(228)		(521)	(749)	935	(45)	890
	Van Buren School District No. 42					362	362			(7,380)	(7,380)		(5,441)	(5,441)
	Waldron School District Warren School District No. 1	5,082	197	147	177	354	875	(208)		(180) (2,260)	(388) (2,260)	851	470 (2,446)	1,321 (2,446)
	Watson Chapel School District	1,434	56	42	50	946	1,094	(59)		(2,200)	(2,260)	240	(2,446)	(2,446)
School District	Yellville Summitt School District No. 4										,		(18)	(18)
State	Administrative office of the Courts	27,200,541	1,055,597	789,078	947,927	891,396	3,683,998	(1,112,106)		(431,671)	(1,543,777)	4,552,636	101,368	4,654,004
State	Appraiser Licensing and Certification Board Arkansas Athletic Commission	313,246 48,684	12,156 1.889	9,087 1,412	10,916 1,697	62,603	94,762 4,998	(12,807) (1,990)		(1,291)	(12,807) (3,281)	52,429 8.148	19,845 116	72,274 8.264
Diaio	· · · · · · · · · · · · · · · · · · ·	-10,004	1,000	1,412	1,551		-,300	(1,550)		(1,201)	(0,201)	5,740	.10	0,204

				Defer	ed Outflows of Reso				Deferred Infle	ws of Resources			Pension Expense	
		-		Dererr	ed Outflows of Reso	urces			Deterred Inflo	ws or 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
State	Arkansas Board of Abstracters' Examiners												\$ (699)	
State State	Arkansas Board of Dispensing Opticians Arkansas Board of Examiners in Counseling	\$ 21,800 203,958	\$ 846 7,915	\$ 632 5.917	\$ 760 7,108	\$ 2,418 743	\$ 4,656 21,683	\$ (891) (8,339)		(17,191)	\$ (891) (25,530)	\$ 3,649 34,137	1,469 (2,180)	5,118 31,957
State	Arkansas Board of Examiners in Speech-Language Pathology and Audiology	87,192	3,384	2,529	3,039	30,280	39,232	(3,565)		(5,684)	(9,249)	14,594	11,564	26,158
State	Arkansas Board of Geologists									(964)	(964)		(8,325)	(8,325)
State	Arkansas Board of Hearing Instrument Dispensers Arkansas Bureau of Legislative Research	14,145 10.768.847	549 417,917	410 312.400	493 375,289	6,538	7,990 1,105,606	(578) (440,289)		(7,142) (272,113)	(7,720) (712,402)	2,367 1.802.414	(1,409) 90.826	958 1.893.240
State	Arkansas Commission on Law Enforcement Standards and Training	2,545,861	98,800	73,855	88,722	236,384	497,761	(104,089)		(21,919)	(126,008)	426,108	10,386	436,494
State	Arkansas Contractors Licensing Board	892,480	34,635	25,891	31,103		91,629	(36,489)		(39,575)	(76,064)	149,377	(12,629)	136,748
State State	Arkansas County Conservation District Arkansas Court of Appeals	163,120 4.339.313	6,330 168,400	4,732 125.882	5,685 151,223	17,730 12,198	34,477 457.703	(6,669) (177,415)		(12,163) (133,032)	(18,832) (310,447)	27,302 726,284	8,109 108,956	35,411 835,240
State	Arkansas Crime Information Center	4,339,313 2,168,881	84.170	62.918	75.585	12,198 26.082	457,703 248.755	(88.676)		(26.542)	(310,447)	726,284 363.012	(271.758)	91,254
State	Arkansas Department of Agriculture	23,663,171	918,319	686,460	824,651		2,429,430	(967,479)		(979,052)	(1,946,531)	3,960,576	(924,033)	3,036,543
State	Arkansas Department of Correction	184,735,458 4,773,669	7,169,202	5,359,111 138.482	6,437,948	3,915,223	22,881,484	(7,552,988)		(2,818,424)	(10,371,412)	30,919,728	(6,173,443)	24,746,285
State State	Arkansas Department of Emergency Management Arkansas Department of Finance and Administration	4,773,669 109,187,046	185,256 4,237,324	138,482 3,167,478	166,360 3,805,120	18,847 426,390	508,945 11,636,312	(195,173) (4,464,159)		(195,061) (4,954,063)	(390,234) (9,418,222)	798,983 18,274,964	(113,142) (1,960,813)	685,841 16,314,151
State	Arkansas Department of Finance and Administration Arkansas Department of Higher Education	2,565,223	99,551	74,416	89,397		263,364	(104,880)		(44,356)	(149,236)	429,349	(26,013)	403,336
State	Arkansas Development Finance Authority	3,519,034	136,566	102,086	122,637	16,262	377,551	(143,877)		(64,165)	(208,042)	588,991	(173,993)	414,998
State	Arkansas Dietetics Licensing Board	37,921	1,472	1,100	1,322	25,017	28,911	(1,550)		(0	(1,550)	6,347	9,519	15,866
State State	Arkansas Dietetics Licensing Board Arkansas Disability Determination for Social Security Administration	37.466.770	1,454,008	1.086.898	1.305.700	148.637	3.995.243	(1,531,845)		(8,100) (365,376)	(8,100) (1,897,221)	6.270.926	(5,727) 1.855.827	(5,727) 8.126.753
State	Arkansas Economic Development Commission	4,774,421	185,285	138,504	166,386	211,823	701,998	(195,204)		(251,995)	(447,199)	799,109	(395,567)	403,542
State	Arkansas Educational Television Commission	175,206	6,799	5,083	6,106	86	18,074	(7,163)		(5,476)	(12,639)	29,325	(40,398)	(11,073)
State State	Arkansas Employment Security Department Arkansas Ethics Commission	24,099,760 762.629	935,262 29.596	699,126 22,124	839,866 26.577		2,474,254 78.297	(985,329)		(10,941,172)	(11,926,501) (65,743)	4,033,649 127,643	(4,708,079) 8.181	(674,430) 135.824
State	Arkansas Etnics Commission Arkansas Fair Housing Commission	762,629	29,596	22,124	26,577		18,291	(31,180)		(73,863)	(65,743)	127,643	(131.643)	(131,643)
State	Arkansas Fire Protection Licensing Board	112,686	4,373	3,269	3,927	10,994	22,563	(4,607)		(,)	(4,607)	18,861	12,160	31,021
State	Arkansas Forestry Commission												(743)	(743)
State State	Arkansas Game and Fish Commission Arkansas Game and Fish Commission - Wildlife Officers	41,564,707 613,236	1,613,041 23,798	1,205,778 17 790	1,448,511 21,371	4,090,371	8,357,701 62,959	(1,699,391) (25.072)		(317,818)	(2,017,209)	6,956,810 102,639	1,682,603 (900,216)	8,639,413 (797,577)
State	Arkansas Geographic Information Office	904,894	35,117	26,251	31,535	7,976	100,879	(36,997)		(19,373)	(56,370)	151,455	(7,624)	143,831
State	Arkansas Geological Survey									(681,623)	(681,623)		(426,014)	(426,014)
State State	Arkansas Home Inspector Registration Board Arkansas Judicial Discipline and Disability Commission	308,355	11 967	8 945	10.746		31,658	(12,607)		(32,384) (93,902)	(32,384) (106,509)	51,610	(12,354) (43,200)	(12,354) 8,410
State	Arkansas Judiciai Discipline and Disability Commission Arkansas Legislative Audit	29.460.411	1.143.298	854.636	1.026.682	28.688	31,658	(1.204.502)		(860,359)	(2.064.861)	4.930.877	(43,200)	4.814.549
State	Arkansas Lottery Commission	4,459,474	173,063	129,368	155,411		457,842	(182,327)		(111,651)	(293,978)	746,395	(37,154)	709,241
State	Arkansas Manufactured Home Commission	175,344	6,805	5,087	6,111	3,852	21,855	(7,169)		(1,008)	(8,177)	29,348	2,571	31,919
State State	Arkansas Minority Health Commission Arkansas Motor Vehicle Commission	405,439 174,909	15,734 6,788	11,762 5,074	14,129 6,096	14,037	55,662 17,958	(16,577) (7,151)		(28,790) (23,811)	(45,367) (30,962)	67,860 29,275	(13,041) (24,352)	54,819 4,923
State	Arkansas Natural Resources Commission	3,212,385	124.666	93,190	111.950	61,504	391.310	(131,340)		(243.755)	(375.095)	537.667	(334,731)	202,936
State	Arkansas Northeastern College	1,848,402	71,733	53,621	64,416	135,292	325,062	(75,573)		(37,826)	(113,399)	309,373	137,297	446,670
State	Arkansas Oil and Gas Commission Arkansas Parole Board	3,006,722 1,642,406	116,685 63,738	87,224 47,646	104,783 57,237	966,596 13,879	1,275,288 182,500	(122,931) (67,150)		(94,695)	(217,626) (122,656)	503,244 274.894	99,368 (29,915)	602,612 244,979
State	Arkansas Parole Board Arkansas Psychology Board	96,204	3,738	2.791	3,353	2,446	182,500	(3.933)		(55,506)	(3.933)	16.102	(3,862)	12,240
State	Arkansas Public Defender Commission	25,736,701	998,788	746,613	896,913	487,853	3,130,167	(1,052,256)			(1,052,256)	4,307,629	532,136	4,839,765
State	Arkansas Public Service Commission	7,411,517	287,626	215,006	258,288	135,898	896,818	(303,023)		(305,548)	(608,571)	1,240,488	(178,026)	1,062,462
State State	Arkansas Real Estate Commission Arkansas Rehabilitation Services	759,582 9.647.691	29,478 374.407	22,035 279.876	26,471 336,218	19,921 1,344,276	97,905 2.334,777	(31,056) (394,450)		(41,866) (58,579)	(72,922) (453,029)	127,134 1.614.763	2,023 1.760.224	129,157 3.374.987
State	Arkansas Sentencing Commission	189,251	7,344	5,490	6,595	16,508	35,937	(7,738)		(22,508)	(30,246)	31,676	2,571	34,247
State	Arkansas Social Work Licensing Board	88,918	3,451	2,579	3,099	1,366	10,495	(3,635)		(22,857)	(26,492)	14,882	(6,486)	8,396
State State	Arkansas Spinal Cord Commission Arkansas State Board of Architects, Landscape Architects, and Interior Designers	1,179,431 139,333	45,771 5,407	34,215 4,042	41,103 4.856	16,375 11,352	137,464 25,657	(48,222) (5.697)		(57,174)	(105,396) (5.697)	197,405 23,321	(25,382) 46	172,023 23,367
State	Arkansas State Board of Architects, Landscape Architects, and Interior Designers Arkansas State Board of Barber Examiners	174,630	5,407 6,777	5,066	6,086	10,328	25,657	(7,140)		(787)	(5,697)	29,228	(4,247)	24,981
State	Arkansas State Board of Chiropractic Examiners	49,742	1,930	1,443	1,733	477	5,583	(2,034)		(18,411)	(20,445)	8,325	(5,623)	2,702
State State	Arkansas State Board of Collection Agencies Arkansas State Board of Dental Examiners	101,121 142.553	3,924 5,532	2,933 4,135	3,524 4,968	3,051 3,199	13,432 17,834	(4,134) (5,828)		(43,941) (448)	(48,075) (6,276)	16,925 23,860	(30,561) 2.035	(13,636) 25,895
State	Arkansas State Board of Election Commissioners	542,044	21,036	15,725	18,890	22,062	77,713	(22,162)		(15,227)	(37,389)	90,724	15,469	106,193
State	Arkansas State Board of Licensure for Professional Engineers and Surveyors	383,701	14,891	11,131	13,372	401	39,795	(15,688)		(2,415)	(18,103)	64,221	4,611	68,832
State State	Arkansas State Board of Nursing Arkansas State Board of Optometry	1,965,314 93.329	76,270 3.622	57,013 2,707	68,490 3,252	55,985 21,767	257,758 31.348	(80,353) (3.816)		(14,092) (9.570)	(94,445) (13,386)	328,940 15.621	(110) (1,106)	328,830 14,515
State	Arkansas State Board of Optometry Arkansas State Board of Pharmacy	1 283 277	3,622 49,801	2,707 37,227	3,252 44,722	21,767	31,348 152,717	(52,467)		(20.139)	(72,606)	214.786	(1,106) 26.471	241.257
State	Arkansas State Board of Physical Therapy	101,820	3,951	2,954	3,548	417	10,870	(4,163)		(15,450)	(19,613)	17,042	(5,619)	11,423
State	Arkansas State Board of Public Accountancy	316,516	12,283	9,182	11,030		32,495	(12,941)		(113,801)	(126,742)	52,976	(66,742)	(13,766)
State State	Arkansas State Claims Commission Arkansas State Crime Laboratory	498,672 9.951.991	19,352 386,216	14,466 288.704	17,379 346.822	16,969 172,350	68,166 1,194,092	(20,388) (406.891)		(8,004)	(28,392) (406,891)	83,464 1.665,695	11,535 (8.819)	94,999 1.656.876
State	Arkansas State Cime Laboratory Arkansas State Library	1,925,773	74,735	55,866	67,112	8,805	206,518	(78,736)		(121,344)	(200,080)	322,322	(75,386)	246,936
State	Arkansas State Medical Board	1,268,513	49,228	36,799	44,207	22,238	152,472	(51,864)		(31,726)	(83,590)	212,315	(66,521)	145,794
State	Arkansas State Military Department	17,132,011	664,858 244,699	496,994	597,043 219,740		1,758,895 647,356	(700,450)		(383,791)	(1,084,241)	2,867,436 1,055,353	(447,420)	2,420,016
State State	Arkansas State Military Department - Civilian Firefighters Arkansas State Police	6,305,398 19,273,517	244,699 747,965	182,917 559.118	219,740 671.673	309.442	647,356 2,288,198	(257,799) (788,006)		(302,736) (356,369)	(560,535) (1,144,375)	1,055,353 3,225,866	(169,422) (725,083)	885,931 2,500,783
State	Arkansas State Tobacco Settlement Commission	45,133	1,752	1,309	1,573	8,384	13,018	(1,845)			(1,845)	7,554	(616)	6,938
State	Arkansas State Treasurer	2,610,227	101,298	75,722	90,965	71,326	339,311	(106,720)		(175,177)	(281,897)	436,882	(39,837)	397,045
State State	Arkansas State University Arkansas State University - Beebe	2,747,031 591,146	106,607 22,941	79,690 17,149	95,733 20.601		282,030 60.691	(112,314) (24,169)		(505,663) (85,420)	(617,977) (109,589)	459,779 98,942	(367,803) (127,191)	91,976 (28,249)
State	Arkansas State University - Newport	183,365	7,116	5,319	6,390	2,760	21,585	(7,497)		(56,659)	(64,156)	30,690	(41,502)	(10,812)

				Defer	ed Outflows of Reso	Irone			Deferred Inflo	ws of Resources			Pension Expense	
		-		Deletin	ed Odillows of Iteso	uices			Deletted Itilio	wa oi 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
State State	Arkansas Supreme Court Arkansas Supreme Court - Bar of Arkansas	\$ 4,273,857 1,635,474	\$ 165,860 63,469	\$ 123,983 47,445	\$ 148,942 56,996	\$ 156,829 6.371	\$ 595,614 174,281	\$ (174,738) (66,867)		\$ (134,346) (104,416)	\$ (309,084) (171,283)	\$ 715,328 273,734	\$ 80,923 (43.412)	\$ 796,251 230,322
State	Arkansas Supreme Court - Bar of Arkansas Arkansas Tech University	1,635,474 8,886,863	344,881	47,445 257,805	309,703	6,371	912,389	(363,343)		(2,473,442)	(2,836,785)	1,487,421	(1,834,657)	(347,236)
State	Arkansas Tobacco Control Board									(136,544)	(136,544)		(341,431)	(341,431)
State	Arkansas Towing and Recovering Board Arkansas Veterans Child Welfare Service	142,625 71,828	5,535 2,788	4,137 2,084	4,970 2,503		14,642 7,375	(5,831) (2,937)		(24,243) (22,381)	(30,074) (25,318)	23,872 12,022	(17,821) (8.183)	6,051 3,839
State	Arkansas Waterways Commission	138,192	5,363	4,009	4,816		14,188	(5,650)		(25,410)	(31,060)	23,130	(10,857)	12,273
State	Ashley County Conservation District	48,191	1,870	1,398	1,679	569	5,516	(1,970)		(4,707)	(6,677)	8,066	8,551	16,617
State	Assessment Coordination Department Auctioneers Licensing Board	1,477,667 61.969	57,345 2,405	42,867 1.798	51,496 2.160	1.963	151,708 8.326	(60,415) (2.534)		(134,004) (1,622)	(194,419) (4.156)	247,322 10.372	(112,915) (3.798)	134,407 6.574
State	Auditor of State	2,302,122	89,341	66,784	80,228	435,490	671,843	(94,123)		(75,944)	(170,067)	385,313	49,925	435,238
State	Auditor of State - Constitutional Officers	849,994	32,987	24,658	29,622	46,407	133,674	(34,752)		(44,570)	(79,322)	142,266	(16,816)	125,450
State State	Auditor of State - Constitutional Officers Auditor of State - Deputy Prosecuting Attorney	25,297,868	981 758	733,882	881 619	1,501,260	4,098,519	(1,034,314)		(1,173,489) (284,815)	(1,173,489) (1,319,129)	4 234 180	(685,978) 312,743	(685,978) 4.546.923
State	Auditor of State - District Judges	10,564,519	409,987	306,473	368,169	852,790	1,937,419	(431,935)		(373,093)	(805,028)	1,768,215	640,871	2,409,086
State	Auditor of State - District Judges	8,178,373	317,386	237,252	285,013	1,874,574	2,714,225	(334,376)		(147,147)	(481,523)	1,368,839	305,701	1,674,540
State	Auditor of State - General Assembly House Auditor of State - General Assembly Senate	4,974,245 1,745,575	193,040 67,742	144,301 50,639	173,350 60,833	208,917 99,362	719,608 278.576	(203,374) (71,369)		(270,031) (65,110)	(473,405) (136,479)	832,554 292,162	(117,594) (19,880)	714,960 272 282
State	Auditor of State - General Assembly Senate		,	,	,	1,245	1,245	(* 1,000)		(55,944)	(55,944)		(26,455)	(26,455)
State	Auditor of State - Prosecuting Attorney	5,653,619 74,496	219,405 2,891	164,010 2.161	197,026 2.596	311,313 81	891,754	(231,151)		(200,689)	(431,840)	946,263 12,469	(57,823)	888,440 12.155
State	Baxter County Conservation District Benton County Conservation District	74,496 63,087	2,891	1,830	2,596	11,610	7,729 18,087	(3,046) (2,579)		(2,261)	(5,307) (8.187)	12,469	(11,455)	12,155
State	Black River Technical College	1,259,497	48,878	36,538	43,893	78,496	207,805	(51,495)		(23,686)	(75,181)	210,806	24,298	235,104
State State	Boone County Conservation District Buffalo Conservation District	62,288 107.516	2,417 4.172	1,807 3.119	2,171 3.747	1,375 7.640	7,770 18.678	(2,547) (4,396)		(76) (235)	(2,623) (4.631)	10,425 17,995	2,136 1.537	12,561 19.532
State	Calhoun County Conservation District	107,516	4,172	3,119	3,747	7,640	18,678	(4,396)		(235)	(4,631)	17,995	(160)	19,532
State	Capitol Zoning District Commission	85,687	3,325	2,486	2,986	515	9,312	(3,503)		(21,613)	(25,116)	14,342	(31,385)	(17,043)
State State	Carroll County Conservation District Chicot County Conservation District	80,062	3,107	2,323	2,790	1,161	9,381	(3,273)		(27,742) (9,764)	(31,015) (9,764)	13,400	(14,913) (7,907)	(1,513) (7,907)
State	Chicot County Conservation District	6,791	264	197	237	4,480	5,178	(278)		(3,704)	(278)	1,137	1,705	2,842
State	Clark County Conservation District	42,933	1,666	1,245	1,496	7,854	12,261	(1,755)			(1,755)	7,186	(936)	6,250
State State	Clay County Conservation District Cleburne County Conservation District	136,846 92.879	5,311 3.604	3,970 2,694	4,769 3,237	16,390 4.383	30,440 13.918	(5,595) (3,797)		(231)	(5,595) (4,028)	22,904 15,545	1,652 3.374	24,556 18.919
State	Cleveland County Conservation District	. ,				4,303	13,310	(3,737)		(231)	(4,020)		(4,564)	(4,564)
State	College of the Ouachitas	232,766	9,033	6,752	8,112		23,897	(9,517)		(95,352)	(104,869)	38,959	(109,714)	(70,755)
State State	Columbia County Conservation District Commissioner of State Lands	75,403 2,380,145	2,926 92,369	2,187 69,047	2,628 82,947	40,521 87,151	48,262 331,514	(3,083)		(230) (436,737)	(3,313) (534,050)	12,620 398,372	17,697 (146,439)	30,317 251,933
State	Conway County Conservation District	60,655	2,354	1,760	2,114		6,228	(2,480)		(12,452)	(14,932)	10,152	(4,931)	5,221
State	Cossatot Conservation District	139,337	5,407	4,042	4,856	3,058	17,363	(5,697)		(13,874)	(19,571)	23,321	13,782	37,103
State	Craighead County Conservation District Crawford County Conservation District	119,580 24,751	4,641 961	3,469 718	4,167 863	6,864 3,203	19,141 5,745	(4,889)		(7,929) (6,273)	(12,818) (7,285)	20,015 4.143	(10,639) (791)	9,376 3.352
State	Crittenden County Conservation District	116,525	4,522	3,380	4,061		11,963	(4,764)		(31,949)	(36,713)	19,503	(24,111)	(4,608)
State	Crooked Creek Conservation District	175,143 51,629	6,797 2,004	5,081 1,498	6,104 1,799	1,782 830	19,764 6.131	(7,161)		(7,302)	(14,463) (16,028)	29,314 8.641	25,195 (9.039)	54,509 (398)
State	Cross County Conservation District Dallas County Conservation District	14.282	2,004	1,498	1,799	1.221	2.687	(2,111) (584)		(13,917) (7,791)	(8.375)	2,390	(9,039)	(398) 450
State	Department of Aeronautics	364,879	14,160	10,585	12,716		37,461	(14,918)		(28,408)	(43,326)	61,071	(9,692)	51,379
State State	Department of Agriculture	3,972,123 5.878.761	154,150 228,143	115,230 170,541	138,427 204.872	82,710	490,517 603.556	(162,402) (240,356)		(6,336)	(168,738) (516,277)	664,826 983,946	919,129 (637.649)	1,583,955 346,297
State	Department of Arkansas Heritage Department of Commerce	2,050,141	79,562	170,541 59,474	204,872 71,446	135,710	346,192	(240,356)		(275,921) (49,050)	(132,871)	983,946 343,138	437,649)	780,750
State	Department of Community Correction	63,913,877	2,480,366	1,854,119	2,227,370	3,052,015	9,613,870	(2,613,146)		(6,516,790)	(9,129,936)	10,697,457	(1,104,358)	9,593,099
State	Department of Correction Department of Education	10,358,798	402,004	300,505	360,999	341,235	1,404,743	(423,524)		(148,557)	(572,081)	1,733,783	2,486,741 (9,249)	4,220,524 (9,249)
State	Department of Education	10,017,810	388,771	290,613	349,116	6,045,884	7,074,384	(409,582)			(409,582)	1,676,711	2,408,120	4,084,831
State	Department of Education - School for the Blind Department of Education - School for the Deaf	52 383	2 033	1.520	1.826	2.387	7 766	(2.142)		(2 024)	(4.166)	8.767	(413) 1,226	(413) 9.993
State	Department of Education - School for the Dear Department of Energy and Environment	52,383 3,779,561	2,033 146,677	1,520 109,644	1,826 131,716	2,387	7,766 388,037	(2,142) (154,529)		(1,644,882)	(4,166) (1,799,411)	8,767 632,597	1,226 899,481	9,993 1,532,078
State	Department of Environmental Quality	17,864,868	693,299	518,254	622,583	640,851	2,474,987	(730,413)		(123,965)	(854,378)	2,990,097	(958,780)	2,031,317
State State	Department of Finance and Administration Department of Health	5,693,869 120,063,648	220,967 4,659,422	165,177 3,483,005	198,429 4,184,164	530,548 401,150	1,115,121 12,727,741	(232,796) (4,908,854)		(122,796) (4,819,170)	(355,592) (9,728,024)	953,000 20,095,413	1,311,433 (1,438,066)	2,264,433 18,657,347
State	Department of Health Department of Health	120,063,648 212,453	4,659,422 8,245	3,483,005 6,163	4,184,164 7,404	401,150 72,874	12,727,741 94,686	(4,908,854)		(4,819,170)	(9,728,024)	20,095,413 35,559	(1,438,066)	18,657,347 16,408
State	Department of Human Services	247,289	9,597	7,174	8,618	1,216	26,605	(10,111)		(50,050)	(60,161)	41,389	(21,962)	19,427
State	Department of Human Services Department of Information Systems	353,098,207 11,552,911	13,703,013 448,345	10,243,256 335,146	12,305,315 402,614		36,251,584 1,186,105	(14,436,572) (472,346)		(9,339,156) (1.028,308)	(23,775,728)	59,099,106 1,933,645	(6,817,726) (682,962)	52,281,380 1,250,683
State	Department of Information Systems Department of Inspector General	3,572,729	138,650	103,644	124,508	844,483	1,211,285	(146,073)		(1,020,308)	(1,500,654)	1,933,645 597,978	(682,962) 652,267	1,250,683
State	Department of Labor	3,227,329	125,246	93,624	112,471	80,913	412,254	(131,951)		(21,718)	(153,669)	540,168	(379,860)	160,308
State	Department of Labor and Licensing Department of Parks and Tourism	2,297,560 36.463.311	89,164 1,415,066	66,651 1,057,788	80,069 1,270,730	35,444 768.233	271,328 4.511.817	(93,937) (1,490,818)		(4,460) (195,464)	(98,397) (1.686,282)	384,550 6.102,974	437,318 (1.107.329)	821,868 4.995.645
State	Department of Parks, Heritage, and Tourism	4,628,805	179,634	134,280	161,312	156,374	631,600	(189,251)		(460,954)	(650,205)	774,737	1,102,041	1,876,778
State	Department of Public Safety	5,985,319	232,278	173,632	208,586	117,613	732,109	(244,712)			(244,712)	1,001,781	1,342,010	2,343,791
State State	Department of the Military Department of Transformation and Shared Services	205,295 5,035,116	7,967 195,402	5,956 146,067	7,154 175,472	824 2,019,724	21,901 2,536,665	(8,394) (205,863)		(11,008) (6,214)	(19,402) (212,077)	34,361 842,742	(1,477) (903,451)	32,884 (60,709)
State	Department of Veterans Affairs	221,231	8,586	6,418	7,710	25,352	48,066	(9,045)		(-, ,	(9,045)	37,028	14,936	51,964
State State	Department of Veterans Affairs Desha County Conservation District	8,039,154 29,704	311,983 1,153	233,213 862	280,161 1.035	1,127	825,357 4.177	(328,684)		(1,375,955) (180)	(1,704,639)	1,345,537 4,972	(1,140,411) 248	205,126 5,220
State	Disabled Veterans Service Office	30,156	1,170	875	1,051	1,127	3,096	(1,233)		(760)	(1,993)	5,047	(192)	4,855

				Deferr	ed Outflows of Resor	irone			Deferred Inflo	ws of Resources			Pension Expense	
		-		Deletie	ed Outliows of Resor	uices			Deletted Itilio	ws of Resources			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	
		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
State	Drew County Soil and Water Conservation District	\$ 131,106	\$ 5,088	\$ 3,803	\$ 4,569	\$ 17,190	\$ 30,650	\$ (5,360)		\$ (3,195)	\$ (8,555)	\$ 21,944	\$ 14,855	\$ 36,799
State	Drug Task Force - 10th Judicial District	108,533	4,212	3,149	3,782	15,587 49,559	26,730	(4,437)		(9,999)	(14,436)	18,166	916	19,082
State State	Drug Task Force - 13th Judicial District Drug Task Force - 14th Judicial District	283,403 215,274	10,998 8,354	8,221 6,245	9,876 7,502	49,559 22,099	78,654 44,200	(11,587) (8.802)			(11,587) (8.802)	47,434 36.031	17,964 11.630	65,398 47,661
State	Drug Task Force - 15th Judicial District	179.048	6,948	5,194	6.240	17.011	35.393	(7,320)		(31,127)	(38,447)	29.968	(4,613)	25,355
State	Drug Task Force - 1st Judicial District	149,500	5,802	4,337	5,210	5,824	21,173	(6,112)		(2,460)	(8,572)	25,022	13,408	38,430
State	Drug Task Force - 20th Judicial District	202,874	7,873	5,885	7,070	8,926	29,754	(8,295)		(9,368)	(17,663)	33,956	(4,216)	29,740
State	Drug Task Force - 21st Judicial District	8,250	320 8.549	239 6.390	288 7.677	6,078 59,344	6,925	(337)		(29,081)	(29,418)	1,381 36.870	(10,670) 12,234	(9,289) 49,104
State State	Drug Task Force - 3rd Judicial District Drug Task Force - 5th Judicial District	220,285 461,267	8,549 17.901	13.381	16.075	59,344	81,960 52,739	(9,006) (18.859)		(14,509) (2,270)	(23,515) (21,129)	77.204	12,234	49,104 79.321
State	Drug Task Force - Batesville	212,573	8.250	6.167	7.408	2,570	24,395	(8.691)		(126)	(8.817)	35,579	(1.739)	33,840
State	Drug Task Force - South Central	232,931	9,040	6,757	8,118	60,657	84,572	(9,523)		(1,896)	(11,419)	38,986	24,911	63,897
State	East Arkansas Community College	3,073,600	119,280	89,164	107,114	439,452	755,010	(125,665)			(125,665)	514,438	268,820	783,258
State State	Faulkner County Conservation District Franklin County Conservation District	102,033 78.118	3,960 3.032	2,960 2,266	3,556 2,722	33,192 3.044	43,668 11.064	(4,172) (3.194)		(2,965) (1,951)	(7,137) (5,145)	17,078 13.075	615 (556)	17,693 12.519
State	Fulton County Conservation District	106,806	4.145	3,098	3,722	1.986	12,951	(4,367)		(9,451)	(13,818)	17,877	(5,269)	12,519
State	Garland County Conservation District	48,975	1,901	1,421	1,707	6,967	11,996	(2,002)			(2,002)	8,197	3,952	12,149
State	Greene County Conservation District	101,358	3,934	2,940	3,532		10,406	(4,144)		(16,991)	(21,135)	16,965	(3,472)	13,493
State	Health Services Permit Agency	320,572	12,441	9,300	11,172	4,761	37,674	(13,107)		(14,051)	(27,158)	53,655	(8,026)	45,629
State State	Hempstead County Conservation District Henderson State University	30,002 1.321.044	1,164 51,267	870 38,323	1,046 46,038	4,373	7,453 135,628	(1,227) (54,011)		(7,865) (893,982)	(9,092) (947,993)	5,021 221,107	(518) (794,905)	4,503 (573,798)
State	Hot Spring County Conservation District	6.725	261	195	234	4,436	5,126	(275)		(033,302)	(275)	1,126	1.688	2.814
State	Hot Spring County Conservation District	., .								(6,365)	(6,365)		(6,766)	(6,766)
State	Independence County Conservation District	107,773	4,182	3,126	3,756	15,138	26,202	(4,406)		(20,444)	(24,850)	18,038	(5,319)	12,719
State State	Izard County Conservation District Jackson County Conservation District	19,365 35,793	752 1.389	562 1.038	675 1,247	8,798 564	10,787 4,238	(792) (1,463)		(4,053) (132)	(4,845) (1,595)	3,241 5.991	(11,240) 211	(7,999) 6,202
State	Jefferson County Conservation District	33,733	1,505	1,000	1,247	455	455	(1,403)		(36,711)	(36,711)	5,551	(12,457)	(12,457)
State	Johnson County Conservation District	39,990	1,552	1,160	1,394	1,181	5,287	(1,635)			(1,635)	6,693	5,413	12,106
State	Lafayette Conservation District	28,389	1,102	824	989	1,131	4,046	(1,161)		(559)	(1,720)	4,752	(465)	4,287
State State	L'Aigle Creek Conservation District Lawrence County Conservation District	113.604	4,409	3.296	3,959		11,664	(4.645)		(4.072)	(8.717)	19,014	(90) (2.303)	(90) 16.711
State	Lee County Conservation District	20,608	800	598	718	1,743	3,859	(843)		(10,819)	(11,662)	3,449	(1,762)	1,687
State	Lincoln County Conservation District	72,172	2,801	2,094	2,515	25,453	32,863	(2,951)		(945)	(3,896)	12,080	9,607	21,687
State	Liquified Petroleum Gas Board	335,412	13,017	9,730	11,689	29,354	63,790	(13,713)		(11,492) (884)	(25,205)	56,139	(2,746)	53,393
State	Little River Conservation District Logan County Conservation District	92.367	3.585	2 680	3,219	7,340	16,824	(3,776)		(9,233)	(884) (13,009)	15.460	(7,172) 9,902	(7,172) 25.362
State	Lonoke County Conservation District	91,571	3,554	2,656	3,191	7,407	16.808	(3,744)		(3,832)	(7,576)	15,327	(1.758)	13.569
State	Madison County Conservation District	98,882	3,837	2,869	3,446	602	10,754	(4,043)		(9,406)	(13,449)	16,550	(3,829)	12,721
State	Martin Luther King, Jr. Commission	255,206	9,904	7,403	8,894	5,354	31,555	(10,434)		(514)	(10,948)	42,715	6,709	49,424
State State	Miller County Conservation District Mine Creek Conservation District	82,186	3,189	2,384	2,864	7,555	15,992	(3,360)		(6,114) (20,603)	(6,114) (23.963)	13,756	(8,272) 3,925	(8,272) 17,681
State	Mississippi County Conservation District	34,553	1,341	1,002	1,204	966	4,513	(1,413)		(148)	(1,561)	5,783	372	6,155
State	Monroe County Conservation District	33,121	1,285	961	1,154	1,654	5,054	(1,354)		(8,214)	(9,568)	5,544	(4,037)	1,507
State	Montgomery County Conservation District	22,579 739,962	876 28 716	655 21 466	787 25.787	544	2,862 75.969	(923)		(579) (25.891)	(1,502) (56,145)	3,779 123,850	606 (8.142)	4,385 115,708
State	National Park Community College Nevada County Conservation District	739,962	28,716	21,466	25,787	976	75,969 976	(30,254)		(25,891) (10,291)	(56,145)	123,850	(8,142)	(3,549)
State	Newton County Conservation District	31,893	1,238	925	1,111	989	4,263	(1,304)		(67)	(1,371)	5,338	1,004	6,342
State	North Arkansas College	5,105,866	198,148	148,119	177,937	142,649	666,853	(208,756)		(229,425)	(438,181)	854,584	(20,225)	834,359
State State	Northwest Arkansas Community College Office of Attorney General	3,707,303 15,976,497	143,873 620.015	107,548 463,473	129,198 556,774	212,168 1.085,524	592,787 2.725.786	(151,575) (653,206)		(198,560) (454,611)	(350,135) (1,107,817)	620,502 2.674.034	211,955 218,982	832,457 2,893,016
State	Office of Medicaid Inspector General	15,976,497	620,015	463,473	556,774	1,085,524	2,725,786	(653,206)		(708,991)	(708,991)	2,674,034	(481,615)	(481.615)
State	Office of the Governor	4,329,400	168,015	125,594	150,878	123,445	567,932	(177,009)		(251,351)	(428,360)	724,625	(78,303)	646,322
State	Office of the Governor									(692,520)	(692,520)		(402,138)	(402,138)
State State	Office of the Lieutenant Governor Office of the Prosecutor Coordinator	360,694 1.147.898	13,998 44,548	10,464 33,300	12,570 40.004	116,622 41.506	153,654 159,358	(14,747) (46,932)		(46,700)	(14,747) (93.632)	60,370 192,127	37,208 30,289	97,578 222.416
State	Office of the Speaker of the House	2 192 568	85.089	63,606	76.410	41,500	225.105	(89,644)		(156.403)	(246.047)	366.977	(50,633)	316.344
State	Office of Victims and Witness Assistance - 10th Judicial District	33,041	1,282	958	1,151	9,657	13,048	(1,351)		(6,889)	(8,240)	5,530	(2,553)	2,977
State	Office of Victims and Witness Assistance - 15th Judicial District	93,255	3,619	2,705	3,250		9,574	(3,813)		(2,009)	(5,822)	15,608	(1,719)	13,889
State State	Ouachita County Conservation District Ozarka College	33,208 575,669	1,289 22.341	963 16,700	1,157 20.062	10,606	14,015 59.103	(1,358) (23,536)		(5,380) (31,943)	(6,738) (55,479)	5,558 96.351	2,347 (18,105)	7,905 78,246
State	Phillips County Conservation District	100.779	3,911	2,924	3,512	7,334	17.681	(4.120)		(1,270)	(5.390)	16,868	(1,372)	15,496
State	Pike County Conservation District	19,153	743	556	667	313	2,279	(783)		(688)	(1,471)	3,206	(656)	2,550
State	Poinsett County Conservation District	44,551 25,060	1,729	1,292	1,553		4,574 2,573	(1,821)		(6,262)	(8,083)	7,457 4 194	(1,298)	6,159 3,243
State State	Pope County Conservation District Poteau River Conservation District	25,060 43.864	973 1,702	727 1,272	873 1,529	18	2,573 4,521	(1,025) (1,793)		(1,465) (6,750)	(2,490) (8,543)	4,194 7,342	(951) (852)	3,243 6,490
State	Prairie County Conservation District	7,518	292	218	262	10	772	(307)		(18,610)	(18,917)	1,258	(10,481)	(9,223)
State	Professional Bail Bondsman License Board	196,532	7,627	5,701	6,849	5,043	25,220	(8,035)		(2,575)	(10,610)	32,894	(3,340)	29,554
State	Pulaski County Conservation District	27,075	1,051	785	944	532	3,312	(1,107)		(1,077)	(2,184)	4,532	65	4,597
State State	Pulaski Technical College Randolph County Conservation District	1,456,395 41,249	56,520 1.601	42,250 1.197	50,755 1.438		149,525 4,236	(59,545) (1,686)		(403,367) (9,206)	(462,912) (10,892)	243,761 6.904	(407,211) (7,811)	(163,450) (907)
State	Rich Mountain Community College	537,096	20,844	15,581	18,718		55,143	(21,959)		(83,142)	(105,101)	89,895	(56,751)	33,144
State	Rich Mountain Conservation District	26,197	1,017	760	913	2,223	4,913	(1,071)		(15,827)	(16,898)	4,385	(6,945)	(2,560)
State State	Saint Francis County Conservation District Sebastian County Conservation District	52,730 112,886	2,046 4.381	1,530 3,275	1,838 3,934	4,037 6.810	9,451 18,400	(2,156) (4,615)		(1,414) (62,185)	(3,570) (66,800)	8,826 18,894	(2,138) (13,105)	6,688 5,789
State	Sabasian County CONSERVATION DISTRICT	112,886	4,381	3,2/5	3,934	6,810	10,400	(4,015)		(02,185)	(00,000)	10,694	(13,105)	5,769

				Deferr	red Outflows of Resou	rces			Deferred Inflo	ws of Resources			Pension Expense	
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	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Pension Expense
State	Secretary of State	\$ 9,713,575	\$ 376,964	\$ 281,787	\$ 338,514	\$ 134,050	\$ 1,131,315	\$ (397,144)		\$ (119,813)		\$ 1,625,790	\$ (121,732) \$	1,004,000
State	Secretary of State - State Capitol Police									(83,210)	(83,210)		(75,881)	(75,881)
State	Senate Clerk	1,439,911	55,880	41,771	50,180	34,049	181,880	(58,871)		(8,015)	(66,886)	241,002	14,632	255,634
State	Sharp County Conservation District	88,423	3,432	2,565	3,081	5,152	14,230	(3,615)		(15,953)	(19,568)	14,800	(5,433)	9,367
State	Southeast Arkansas College	2,909,234	112,901	84,396	101,385	23,665	322,347	(118,945)		(601,574)	(720,519)	486,927	(114,414)	372,513
State	Southern Arkansas Community College	1,521,855	59,060	44,148	53,036	55,040	211,284	(62,222)		(6,707)	(68,929)	254,717	(115,180)	139,537
State	Southern Arkansas University	1,616,313	62,726	46,889	56,328		165,943	(66,084)		(75,707)	(141,791)	270,527	(153,374)	117,153
State	Southern Arkansas University Tech	892,887	34,651	25,902	31,117		91,670	(36,506)		(123,440)	(159,946)	149,445	(153,969)	(4,524)
State	State Bank Department	7,942,033	308,214	230,396	276,776	205,232	1,020,618	(324,713)		(22,283)	(346,996)	1,329,282	140,643	1,469,925
State	State Insurance Department	10,728,424	416,348	311,228	373,881	155,143	1,256,600	(438,636)		(180,452)	(619,088)	1,795,649	(73,158)	1,722,491
State	State Securities Department	2,287,536	88,775	66,361	79,720		234,856	(93,527)		(95,765)	(189,292)	382,872	(63,265)	319,607
State	Statewide Shared Services	7,087,498	275,051	205,606	246,996	325,727	1,053,380	(289,775)		(180,875)	(470,650)	1,186,256	1,779,591	2,965,847
State	Stone County Conservation District	266,538 70.573	10,344 2,739	7,732 2.047	9,289 2.459	24,305 1.789	51,670 9.034	(10,898)		(16,312)	(27,210)	44,611	40,552	85,163 8.685
State State	Union County Conservation District University of Arkansas - Cossatot Community College	602.379	2,739	17.475	2,459	20,038	9,034 81.883	(2,885) (24,629)		(4,190) (65,588)	(7,075) (90,217)	11,812 100.822	(3,127) (73,983)	26,839
State	University of Arkansas - Cossatot Community College University of Arkansas - Favetteville	6.205.954	23,377	180.033	20,993	20,038 159.505	796.653	(253,733)		(271.396)	(525.129)	1.038.709	(375.028)	663.681
State	University of Arkansas - Fayetteville University of Arkansas - Fort Smith	645,224	25.040	180,033	210,275	159,505	66.244	(26.380)		(129,332)	(525,129)	1,038,709	(375,028)	(33,466)
State	University of Arkansas - Little Rock	3.396.453	131.809	98.530	118.365		348.704	(138,865)		(803,127)	(941,992)	568.475	(609,798)	(41,323)
State	University of Arkansas - Little Rock University of Arkansas - Monticello	1.163.994	45.172	33.767	40.565		119.504	(47,590)		(100.020)	(147.610)	194.821	(49.773)	145.048
State	University of Arkansas - Monticello University of Arkansas - Phillips Community College	279.257	10.837	8.101	9,732		28.670	(11,418)		(104,019)	(115,437)	46.740	(84,697)	(37,957)
State	University of Arkansas - Pine Bluff	544.300	21.123	15.790	18.969	32.540	88.422	(22,254)		(34,702)	(56,956)	91.101	(19,250)	71.851
State	University of Arkansas Community College - Batesville	977.732	37.944	28.364	34.074	19.300	119.682	(39.975)		(20.107)	(60.082)	163.646	(2.370)	161.276
State	University of Arkansas Community College - Batesville	582.595	22.609	16.901	20.303	43.918	103.731	(23.820)		(107.030)	(130,850)	97.511	(167.410)	(69.899)
State	University of Arkansas Community College - Morrilton	482.621	18,730	14.001	16.819	8,559	58.109	(19.732)		(19,689)	(39.421)	80.778	(33,688)	47.090
State	University of Arkansas Cooperative Extension Service	1.853.755	71,940	53.777	64.603	0,000	190.320	(75,792)		(272,546)	(348.338)	310.269	(114,749)	195.520
State	University of Arkansas for Medical Sciences	5.139.538	199,455	149.096	179.111		527.662	(210,132)		(1,221,547)	(1,431,679)	860.220	(638,812)	221.408
State	University of Central Arkansas	6.244.317	242.329	181.145	217.612		641.086	(255,302)		(1,551,431)	(1,806,733)	1.045.130	(1,211,305)	(166,175)
State	Van Buren County Conservation District	64.156	2.490	1.861	2.236	4.287	10.874	(2,623)		(1,729)	(4,352)	10.738	(984)	9.754
State	Veterinary Medical Examination Board				_,	1.271	1.271	(=,===)		(43,843)	(43,843)		(15,081)	(15,081)
State	Washington County Conservation District	62.307	2.418	1.808	2.171	.,=	6.397	(2,547)		(22.629)	(25.176)	10.429	(10,838)	(409)
State	White County Conservation District	37,388	1,451	1,085	1,303	9,929	13,768	(1,529)		(9,541)	(11,070)	6,258	322	6,580
State	Workers' Compensation Commission	5,917,636	229,651	171,669	206,227		607,547	(241,945)		(216,581)	(458,526)	990,453	(236,598)	753,855
State	Yell County Conservation District	93,457	3,627	2,711	3,257	655	10,250	(3,821)		(11,020)	(14,841)	15,642	6,527	22,169
	TOTAL	\$ 2,488,121,911	\$ 96,558,882	\$ 72,179,559	\$ 86,709,939	\$ 91,318,402	\$ 346,766,782	\$ (101,727,915)	\$ 0	\$ (91,318,460)	\$ (193,046,375)	\$ 416,444,437	\$ 27 \$	416,444,464

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, 2024, the number of employers participating in the plan was as follows:

State	236
Municipal	187
County	87
Other Non-State	38
Court Clerks	34
School	22
District Judges	3
Total	607

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 (FAC) and (2) the number of years of credited service. FAC for members first hired prior to July 1, 2022, is the average of the three highest annual compensations paid during a completed fiscal year of credited service, and for members first hired on or after July 1, 2022, FAC is the average of the five highest annual compensations. 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 if first hired prior to July 1, 2022, is the amount of the benefit payable as of the immediately preceding July 1, increased by 3%. If first hired on or after July 1, 2022, the redetermined amount is the lessor of 3% or the percentage change in the Consumer Price Index for Urban Wage Earners and Clerical Workers as determined by the United States Department of Labor.

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 employer contributions, 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, 2024, 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	67.13%
School Division	4.00%

Total Contributions per Statement of Changes in Eidusian, Not Desition

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:

rotal Contributions per Statement of Changes in Fluudiary Net Position	
for the Public Employees Retirement Plan	\$ 348,653,977
APERS member employer contributions	(627,711)
Contributions specific to employer purchase of service	 (1,661)
Total Contributions per Schedule of Employer Allocations (Schedule 1)	\$ 348,024,605

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, 2024, were as follows:

Total pension liability	\$ 13,533,079,393
Less: plan net position	11,044,957,482
	_
Employers' net pension liability	\$ 2,488,121,911

Plan net position as a percentage of the

total pension liability 81.61%

<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, 2024. The significant assumptions used in the valuation, and adopted by the APERS Board of Trustees, were as follows:

Actuarial cost method Entry Age Normal

Discount rate 7.00% Wage inflation rate 3.25%

Salary increases 3.25% - 11.00%

Investment rate of return* 7.00%

Mortality rate table The healthy retiree mortality tables, for post-retirement

mortality, used in evaluating allowances to be paid were 114% and 132% of the PubG-2010 Amount-Weighted Below-Median Income General Retiree Mortality tables males and females, respectively. The disabled retiree mortality tables, for post-retirement disabled mortality, used in evaluating allowances to be paid were 114% and 132% of the PubNS-2010 Amount-Weighted Disabled Retiree Mortality tables for males and females, respectively. The pre-retirement mortality tables used were 75% of the PubG-2010 Amount-Weighted Below-Median General Employee Mortality tables for active mortality experience. Mortality rates for a particular calendar year are determined by applying the MP-2021 mortality improvement scale to the above described tables.

All other actuarial assumptions used in the June 30, 2024, valuation were based on the results of an actuarial experience study for the period from July 1, 2017 through June 30, 2022, 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 2024 – 2033 were based upon Gabriel, Roeder, Smiths' 2024 Capital Market Assumptions Modeler. For each major asset class included in the plan's current asset allocation as of June 30, 2024, these best estimates are summarized in the following table:

	Target	Long-Term Expected
Asset	Allocation	Real Rate of Return
Broad domestic equity	39.00%	5.03%
International equity	17.00%	6.34%
Real assets	16.00%	4.51%
Private equity	5.00%	9.00%
Hedge funds	2.00%	3.63%
Domestic fixed	21.00%	3.38%
	100.00%	

<u>Discount Rate</u> – A single discount rate of 7.00% 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 7.00%. 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% Lower than					1% Higher than			
	Cur	rent Rate (6.00%)	Curi	Current Rate (7.00%)		rent Rate (8.00%)			
Net Pension Liability	\$	4.245.632.793	\$	2.488.121.911	\$	1.039.183.785			

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

	2020		2021 2022		2023		2024		
Deferred Outflows of Resources:									
Differences between expected and actual experience	\$ 38,014,885	\$	17,595,962	\$	64,722,172	\$	164,499,771	\$	96,558,882
Net difference between projected and actual investment									
earnings on pension plan investments	303,003,673				568,806,167		362,711,657		72,179,559
Changes of assumptions	35,878,297						137,002,809		86,709,939
Changes in proportion and differences between employer									
contributions and proportionate share of contributions	75,220,354		113,472,377		118,626,551		99,353,107		91,318,402
Deferred Inflows of Resources:									
Differences between expected and actual experience	(1,896,257)		(49,308,209)		(32,554,686)		(16,009,312)		(101,727,915)
Net difference between projected and actual investment									
earnings on pension plan investments		((1,349,561,842)						
Changes of assumptions	(49,063,598)		(5,385,508)						
Changes in proportion and differences between employer									
contributions and proportionate share of contributions	(75,220,354)		(113,472,377)		(118,626,551)		(99,353,107)	_	(91,318,460)
Totals	\$ 325,937,000	\$ ((1,386,659,597)	\$	600,973,653	\$	648,204,925	\$	153,720,407

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 2020, it was 4.0486 years; for fiscal year 2021, it was 3.9676 years; for fiscal year 2022, it was 3.7989 years; for fiscal year 2023, it was 3.7241; and for fiscal year 2024, it was 3.6281.

NOTE 4: Pension Expense

The components of the pension expense for the year ending June 30, 2023, are as follows:

Service cost	\$ 256,766,391
Interest on the total pension liability	909,087,161
Current-period benefit changes	
Employee contributions (made negative for addition here)	(102,239,193)
Projected earnings on pension plan investments (made negative for addition here)	(711,583,052)
Pension plan administrative expense	12,169,361
Other changes in plan fiduciary net position	(4,070,508)
Amortization of deferred outflows of resources related to pensions	604,609,561
Amortization of deferred (inflows) of resources related to pensions	 (548,295,284)
Total Pension Expense	\$ 416,444,437

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, 2024. 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 501-682-7800.