ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN

Schedule of Employer Allocations and Schedule of Pension Amounts by Employer

June 30, 2017



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Independent Auditor's Report

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LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

INDEPENDENT AUDITOR'S REPORT

Arkansas Public Employees Retirement System Legislative Joint Auditing Committee

Report on the Employer Schedules

We have audited the accompanying schedule of employer allocations of the Arkansas Public Employees Retirement Plan, as of and for the year ended June 30, 2017, 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 accompanying schedule of pension amounts by employer of the Arkansas Public Employees Retirement Plan as of and for the year ended June 30, 2017, and the related notes as listed in the table of contents.

Management's Responsibility for the Schedules

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

Auditor's Responsibility

Our responsibility is to express opinions on the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant estimates made by management, as well as evaluating the overall presentation of the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the schedule of employer allocations and specified column totals included 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 for the Arkansas Public Employees Retirement Plan as of June 30, 2017, in accordance with accounting principles generally accepted in the United States of America.

Other Matters

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the Arkansas Public Employees Retirement System as of and for the year ended June 30, 2017, and our report thereon, dated December 18, 2017, 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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Roger A. Norman, JD, CPA, CFE, CFF

Legislative Auditor

Little Rock, Arkansas January 9, 2018 SA1037017S

Division	Employer	Actual Employer Contributions	Employer Allocation Percentage
County	Arkansas County	\$ 402,470	0.15400580%
County	Arkansas River Valley Regional Library	26,510	0.01014392%
County	Ashley County	520,948	0.19934143%
County	Association of Arkansas Counties	242,088	0.09263521%
County	Baxter County	743,122	0.28435639%
County	Baxter County Library	72,954	0.02791600%
County	Benton County	3,728,290	1.42663499%
County	Boone County	744,373	0.28483543%
County	Bradley County	190,391	0.07285344%
County	Calhoun County	235,958	0.09028966%
County	Carroll County	553,224	0.21169200%
County	Chicot County	173,501	0.06639046%
County	Clark County	490,391	0.18764888%
County	Clay County	235,080	0.08995369%
County	Clay County, Western District	106,664	0.04081520%
County	Cleburne County	537,122	0.20553058%
County	Cleveland County	182,613	0.06987728%
County	Columbia County	550,416	0.21061738%
County	Conway County 2	569,763	0.21802039%
County	Craighead County	1,783,398	0.68241969%
County	Crawford County	876,613	0.33543715%
County	Crittenden County	1,027,010	0.39298661%
County	Cross County	304,045	0.11634335%
County	Dallas County	243,888	0.09332391%
County	Desha County	215,319	0.08239191%
County	Drainage District No. 9	11,671	0.00446574%
County	Drew County	345,967	0.13238489%
County	East Central Arkansas Regional Library	37,639	0.01440260%
County	Faulkner County	1,778,894	0.68069609%
County	Franklin County	407,757	0.15602860%
County	Fulton County	208,310	0.07971003%
County	Garland County	2,046,629	0.78314517%
County	Grant County	389,313	0.14897104%
County	Greene County	663,265	0.25379933%
County	Hempstead County	501,721	0.19198418%
County	Hot Spring County	439,821	0.16829822%
County	Howard County	326,769	0.12503852%
County	Independence County	958,771	0.36687510%
County	Izard County	340,859	0.13043029%
County	Jackson County	387,606	0.14831777%
County	Jefferson County	1,630,327	0.62384657%
County	Johnson County	458,193	0.17532813%
County	Lafayette County	253,592	0.09703720%
-	Lawrence County		0.12623594%
County County	Lee County	329,898	
•		178,578	0.06833306%
County	Lincoln County	246,727	0.09441052%
County	Little River County	334,287	0.12791519%
County	Logan County	509,760	0.19506041%
County	Lonoke County	721,098	0.27592907%
County	Madison County	475,416	0.18191843%
County	Marion County	417,692	0.15983023%
County	Miller County	786,365	0.30090347%
County	Mississippi County	976,155	0.37352713%
County	Monroe County	153,403	0.05869977%
County	Montgomery County	324,775	0.12427549%
County	Nevada County	217,360	0.08317320%
County	Newton County	246,589	0.09435762%
County	Ouachita County	611,270	0.23390310%
County	Perry County	226,388	0.08662746%
County	Phillips County	272,133	0.10413222%
County	Phillips County Library	15,960	0.00610721%
County	Pike County	275,266	0.10533075%
County	Poinsett County	402,106	0.15386619%

Division	Employer	tual Employer Contributions	Employer Allocation Percentage
County	Polk County	\$ 436,854	0.16716259%
County	Pope County	1,192,606	0.45635206%
County	Prairie County	190,780	0.07300217%
County	Pulaski County	6,972,263	2.66794513%
County	Randolph County	350,553	0.13413953%
County	Randolph County Nursing Home	763,490	0.29215028%
County	Saline County	1,439,076	0.55066408%
County	Saline County Library	190,548	0.07291359%
County	Scott County	243,960	0.09335161%
County	Searcy County	233,672	0.08941475%
County	Sebastian County	2,024,771	0.77478137%
County	Sevier County	378,256	0.14474025%
County	Sharp County	301,486	0.11536408%
County	St. Francis County	350,692	0.13419281%
County	Stone County	243,337	0.09311329%
County	Union County	862,012	0.32985012%
County	Van Buren County	508,051	0.19440634%
County	Washington County	3,600,266	1.37764630%
County	White County	1,196,011	0.45765495%
County	White County Public Library	76,552	0.02929256%
County	White River Regional Library	29,853	0.01142338%
County	Woodruff County	164,484	0.06293985%
County	Yell County	472,606	0.18084312%
County	Yell County Library	24,318	0.00930516%
Court Clerk	Alpena District Court	1,804	0.00069018%
Court Clerk	Benton County District Court		0.00000000%
Court Clerk	Berryville District Court	6,721	0.00257175%
Court Clerk	Blytheville District Court	4,388	0.00167896%
Court Clerk	Booneville District Court	5,064	0.00193772%
Court Clerk	Camden District Court	1,948	0.00074543%
Court Clark	Cherokee Village District Court	3,058	0.00117006%
Court Clark	Clarendon District Court	4,525	0.00173138%
Court Clerk	Conway District Court	16,452	0.00629523%
Court Clerk Court Clerk	De Queen District Court Dermott District Court	14,275 2,081	0.00546221% 0.00079648%
Court Clerk Court Clerk	DeValls Bluff District Court	1,917	0.00073353%
Court Clerk	Dumas District Court	6,431	0.00246101%
Court Clerk	East Camden District Court	3,057	0.00246161%
Court Clerk	Elkins District Court	5,010	0.00191719%
Court Clerk	Eureka Springs District Court	7,191	0.0013171376
Court Clerk	Fayetteville District Court	20,782	0.00795237%
Court Clerk	Fort Smith District Court	12,654	0.00484195%
Court Clerk	Hoxie District Court	3,658	0.00139974%
Court Clerk	Lake Village District Court	3,570	0.00136591%
Court Clerk	Little Rock District Court	55,930	0.02140178%
Court Clerk	Lonoke District Court	5,094	0.00194940%
Court Clerk	Marion District Court	5,412	0.00207079%
Court Clerk	Maumelle District Court	8,389	0.00320988%
Court Clerk	McCrory District Court	287	0.00010986%
Court Clerk	McGehee District Court	3,274	0.00125289%
Court Clerk	Newport District Court	5,355	0.00204898%
Court Clerk	North Little Rock District Court	58,679	0.02245346%
Court Clerk	Osceola District Court	5,794	0.00221696%
Court Clerk	Ozark District Court	4,103	0.00157018%
Court Clerk	Perry County District Court		0.00000000%
Court Clerk	Pine Bluff District Court	7,165	0.00274187%
Court Clerk	Sherwood District Court	9,707	0.00371441%
Court Clerk	Siloam Springs District Court	8,844	0.00338433%
Court Clerk	Springdale District Court	19,146	0.00732623%
Court Clerk	Texarkana District Court	7,899	0.00302246%
Court Clerk	Trumann District Court	5,154	0.00197226%
Court Clerk	Tyronza District Court	3,986	0.00152534%

Division	Employer	Actual Employer Contributions	Employer Allocation Percentage
Court Clerk	Walnut Ridge District Court	\$ 4,824	0.00184584%
Court Clerk	West Memphis District Court	6,931	0.00265207%
Court Clerk	Wrightsville District Court	6,274	0.00240060%
District Judge	Ashdown District Court	14,464	0.00553479%
District Judge	Ashley County District Court	4,088	0.00156429%
District Judge	Austin District Court	759	0.00029050%
District Judge	Biscoe District Court	460	0.00017598%
District Judge	Bradley County District Court	3,216	0.00123058%
District Judge	Brinkley District Court	6,942	0.00265618%
District Judge	Cabot District Court	6,151	0.00235367%
District Judge	Camden District Court	6,032	0.00230824%
District Judge	Charleston District Court	2,862	0.00109501%
District Judge	Cherokee Village District Court	2,146	0.00082125%
District Judge	Chicot County District Court		0.00000000%
District Judge	City of Ozark District Court	2,746	0.00105083%
District Judge	Clarks ville District Court	8,988	0.00343925%
District Judge	Crossett District Court	2,894	0.00110737%
District Judge	Dermott District Court		0.00000000%
District Judge	DeValls Bluff District Court	767	0.00029330%
District Judge	East Camden District Court	970	0.00037133%
District Judge	Elkins District Court	4,043	0.00154706%
District Judge	Franklin County District Court	5,477	0.00209573%
District Judge	Grant County District Court	4,033	0.00154314%
District Judge	Hamburg District Court	2,044	0.00078215%
District Judge	Hazen District Court	2,095	0.00080169%
District Judge	Helena-West Helena District Court	6,368	0.00243668%
District Judge	Hot Springs District Court	22,149	0.00847525%
District Judge	Lee County District Court	5,110	0.00195540%
District Judge	Little Rock District Court	21,012	0.00804012%
District Judge	Malvern District Court	6,294	0.00240828%
District Judge	Newport District Court	14,015	0.00536282%
District Judge	Newton County District Court	3,328	0.00127364%
District Judge	Ouachita County District Court	6,880	0.00263248%
District Judge	Phillips County District Court	3,679	0.00140785%
District Judge	Prairie Grove District Court	4,635	0.00177377%
District Judge	Randolph County District Court	10,315	0.00394696%
District Judge	Sharp County District Court	8,643	0.00330742%
District Judge	Sheridan District Court	1,312	0.00050218%
District Judge	Sherwood District Court	11,331	0.00433571%
District Judge	Ward District Court	4,471	0.00433371%
District Judge	West Fork District Court	4,471	0.00000000%
District Judge	Woodruff County District Court	6,323	0.00241957%
Municipal	Alma Water and Sewer	71,176	0.00241937%
•	Arkansas City	*	0.02723372%
Municipal Municipal	· ·	4,495 18,089	0.00172016%
•	Arkansas County Library		0.30513805%
Municipal	Arkansas Municipal League	797,431	
Municipal	Bates ville Water Utility	245,804	0.09405738%
Municipal	Bradford Water and Sewer	8,094	0.00309726%
Municipal	Brinkley Water and Sewer	49,905	0.01909635%
Municipal	Caddo Valley	8,556	0.00327397%
Municipal	Camden Water Utilities	118,142	0.04520710%
Municipal	Cammack Village	5,837	0.00223338%
Municipal	Cave City	25,580	0.00978815%
Municipal	Central Arkansas Water	2,678,474	1.02492152%
Municipal	City of Alma	182,671	0.06989936%
Municipal	City of Arkadelphia	444,600	0.17012691%
Municipal	City of Ash Flat	40,643	0.01555192%
Municipal	City of Ashdown	167,654	0.06415314%
Municipal	City of Augusta	88,808	0.03398254%
Municipal	City of Austin	35,211	0.01347339%
Municipal	City of Bates ville	233,072	0.08918530%
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Municipal	City of Beebe	253,341	0.09694121%

Division	Employer	Actual Employer Contributions	Employer Allocat Percentage
/unicipal	City of Bethel Heights	\$ 50,194	0.01920685%
Municipal	City of Biscoe	10,209	0.00390648%
Municipal	City of Bono	49,232	0.01883880%
Municipal	City of Bradford	1,967	0.00075254%
lunicipal	City of Brinkley	65,878	0.02520825%
lunicipal	City of Bryant	525,466	0.20107024%
lunicipal	City of Cabot	611,092	0.23383499%
lunicipal	City of Calico Rock	28,028	0.01072513%
lunicipal	City of Carlisle	71,715	0.02744166%
lunicipal	City of Cave Springs	68,762	0.02631169%
lunicipal	City of Cedarville	1,236	0.00047303%
lunicipal	City of Centerton	160,375	0.06136768%
lunicipal	City of Charleston	70,966	0.02715531%
lunicipal	City of Cherry Valley	8,720	0.00333689%
lunicipal	City of Clarks ville	157,868	0.06040834%
lunicipal	City of Clinton	47,760	0.01827547%
•	•		
unicipal	City of Corning	92,117	0.03524867%
unicipal	City of Cotter	30,508	0.01167376%
unicipal	City of Crawfordsville	14,051	0.00537652%
unicipal	City of Crossett	175,477	0.06714659%
unicipal	City of Decatur	94,428	0.03613291%
unicipal	City of Des Arc	77,176	0.02953165%
unicipal	City of Dewitt	78,904	0.03019283%
unicipal	City of Dierks	30,681	0.01174005%
unicipal	City of Dover	36,168	0.01383973%
unicipal	City of Elm Springs	20,790	0.00795534%
unicipal	City of Emerson		0.00000000%
unicipal	City of England	118,619	0.04538979%
unicipal	City of Eudora	62,587	0.02394894%
unicipal	City of Farmington	93,694	0.03585196%
unicipal	City of Flippin	55,138	0.02109881%
unicipal	City of Fordyce	102,519	0.03922913%
unicipal	City of Foreman	16,764	0.00641482%
unicipal	City of Fulton	10,701	0.000000000%
unicipal	City of Gassville	57,872	0.02214469%
unicipal	City of Gentry	95,006	0.03635419%
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unicipal	City of Goshen	10,144	0.00388174%
unicipal	City of Gravette	72,483	0.02773557%
unicipal	City of Green Forest	112,893	0.04319846%
unicipal	City of Greenland	13,814	0.00528576%
unicipal	City of Gum Springs	2,665	0.00101994%
unicipal	City of Hackett	20,602	0.00788320%
unicipal	City of Hamburg	101,306	0.03876504%
unicipal	City of Hampton	37,383	0.01430463%
unicipal	City of Hardy	16,890	0.00646315%
unicipal	City of Harrisburg	57,091	0.02184581%
unicipal	City of Harrison	504,050	0.19287534%
unicipal	City of Haskell	45,946	0.01758137%
unicipal	City of Hazen	100,780	0.03856372%
unicipal	City of Heber Springs	189,461	0.07249737%
unicipal	City of Helena-West Helena	329,025	0.12590177%
unicipal	City of Holly Grove	3,625	0.00138711%
ınicipal	City of Hope	455,651	0.17435540%
unicipal	City of Horatio	24,761	0.00947502%
unicipal	City of Hot Springs	2,194,810	0.83984669%
unicipal		14,219	0.00544078%
•	City of Huntavilla		
unicipal	City of Hunts ville	57,136	0.02186309%
unicipal	City of Huttig	16,709	0.00639354%
unicipal	City of Jacksonville	665,440	0.25463133%
unicipal	City of Jasper	22,440	0.00858676%
unicipal	City of Junction City	4,847	0.00185475%
unicipal	City of Kibler	435	0.00016645%
		21,694	

Division	Employer	Actual Employer Contributions	Employer Allocation Percentage
Municipal	City of Lamar	\$ 34,686	0.01327250%
Municipal	City of Lavaca	22,479	0.00860168%
Municipal	City of Lepanto	38,969	0.01491147%
Municipal	City of Leslie	8,337	0.00319024%
Municipal	City of Lewis ville	28,485	0.01089990%
Municipal	City of Lincoln	98,682	0.03776071%
Municipal	City of Lockesburg	12,356	0.00472798%
Municipal	City of Lowell	213,329	0.08163066%
Municipal	City of Magnolia	248,946	0.09525941%
Municipal	City of Malvern	142,043	0.05435275%
Municipal	City of Mammoth Springs	28,244	0.01080753%
Municipal	City of Marked Tree	76,580	0.02930343%
Municipal	City of Marshall	35,708	0.01366361%
Municipal	City of Marvell	39,297	0.01503722%
Municipal	City of McRae	16,216	0.00620503%
Municipal	City of Melbourne	41,978	0.01606312%
Municipal	City of Mena	199,484	0.07633273%
Municipal	City of Monette	28,804	0.01102191%
Municipal	City of Monticello	363,452	0.13907538%
Municipal	City of Morrilton	372,664	0.14260032%
Municipal	City of Mount Ida	43,659	0.01670618%
Municipal	City of Mountain Home	683,554	0.26156276%
Municipal	City of Mountain Florie	17,233	0.00659406%
•	· ·		
Municipal	City of Mountain View	82,178	0.03144551%
Municipal	City of Mountain View Water and Wastewater Department	54,598	0.02089186%
Municipal	City of Nashville	277,627	0.10623416%
Municipal	City of Ola	13,893	0.00531628%
Municipal	City of Pangburn	7,331	0.00280534%
Municipal	City of Paragould	438,889	0.16794127%
Municipal	City of Paris	204,455	0.07823502%
Municipal	City of Perryville	58,177	0.02226158%
Municipal	City of Piggott	76,176	0.02914893%
Municipal	City of Plummerville	22,463	0.00859567%
Municipal	City of Prairie Grove	132,238	0.05060093%
Municipal	City of Prescott	184,455	0.07058203%
Municipal	City of Quitman	48,341	0.01849760%
Municipal	City of Ravenden	5,504	0.00210610%
Municipal	City of Rector	43,866	0.01678553%
Municipal	City of Rison	33,968	0.01299782%
Municipal	City of Rogers	1,360,107	0.52044684%
Municipal	City of Russellville	410,957	0.15725327%
Municipal	City of Salem	25,259	0.00966526%
Municipal	City of Searcy	568,808	0.21765517%
Municipal	City of Shannon Hills	37,153	0.01421647%
Municipal	City of Sheridan	264,499	0.10121092%
Municipal	City of Shirley	4,659	0.00178261%
Municipal	City of Smackover	34,227	0.01309699%
Municipal	City of Stamps	55,703	0.02131475%
Municipal	City of Strong	16,185	0.00619320%
Municipal	City of Stuttgart	355,232	0.13593013%
Municipal	City of Summit	12,848	0.00491648%
Municipal	City of Van Buren	314,135	0.12020419%
Municipal	City of Vilonia	38,056	0.01456226%
Municipal	City of Viola	2,538	0.00097098%
Municipal	City of Waldron	110,253	0.04218858%
•	City of Ward		
Municipal	•	153,617	0.05878185%
Municipal	City of Warren	161,699	0.06187440%
Municipal	City of West Fork	77,571	0.02968264%
Municipal	City of Western Grove	4,917	0.00188134%
Municipal	City of Wilmar	12,787	0.00489277%
Municipal	City of Wynne	132,971	0.05088159%
Municipal	City of Yellville	34,843	0.01333260%
		80,748	0.03089842%

Division	Employer	tual Employer ontributions	Employer Allocation Percentage
Municipal	Crossett Public Library	\$ 23,823	0.00911592%
Municipal	Crossett Water Commission	34,797	0.01331494%
Municipal	El Dorado Water and Sewer	324,884	0.12431712%
Municipal	Fordyce Water Department	42,540	0.01627782%
Municipal	Forrest City	318,176	0.12175059%
Municipal	Forrest City Water Utility	159,867	0.06117326%
Municipal	Fort Smith Public Library	173,760	0.06648929%
Municipal	Harrisburg Water and Gas	46,918	0.01795318%
Municipal	Hope Water and Light	397,820	0.15222638%
Municipal	Hot Springs Advertising and Promotion	306,446	0.11726212%
Municipal	Huntsville Water and Sewer Commission	63,765	0.02439973%
Municipal	Jacksonville Wastewater Utility	186,362	0.07131173%
Municipal	Jacksonville Water Commission	165,596	0.06336534%
Municipal	Little Rock Wastewater Utility	1,869,906	0.71552208%
Municipal	Malvern Water Works	147,157	0.05630981%
Municipal	McGehee Water and Sewer	36,308	0.01389348%
Municipal	Mena Water and Sewer	76,983	0.02945749%
Municipal	Mount Pleasant Water	9,813	0.00375499%
Municipal	North Little Rock Advertising and Promotion Commission	55,562	0.02126088%
Municipal	Pangburn Water	19,031	0.00728224%
Municipal	Piggott Light, Water, and Sewer	111,626	0.04271380%
Municipal	Rogers Water Utilities	450,278	0.17229961%
Municipal	Star City	42,644	0.01631767%
Municipal	Star City Water and Sewer	31,698	0.01212926%
Municipal	Town of Bigelow		0.00000000%
Municipal	Town of Highfill	18,069	0.00691394%
Municipal	Van Buren Municipal Utilities	218,975	0.08379101%
Municipal	Vilonia Waterworks Association	82,375	0.03152097%
Municipal	Warren Water and Sewer	70,081	0.02681648%
Municipal	Wynne Water Utilities	110,641	0.04233701%
Other	Alpine Public Water Authority	3,563	0.00136337%
Other	Benton County Solid Waste Management District	54,989	0.02104148%
Other	Blytheville-Gosnell Airport	44,880	0.01717335%
Other	Boone County Regional Airport	5,706	0.00218337%
Other	Boston Mountain Solid Waste District	81,635	0.03123785%
Other	Buffalo Island Regional Water District	21,999	0.00841813%
Other	Clark County Country Water Facilities	11,215	0.00429150%
Other	Hot Spring County Solid Waste Authority	124,201	0.04752554%
Other	James Fork Regional Water District	94,106	0.03600991%
Other	Kimzey Regional Water District	73,520	0.02813246%
Other	Little River County Rural Development Authority Water System	24,977	0.00955742%
Other	Madison County Water Facilities Board	60,889	0.02329936%
Other	Marion County Regional Airport	798	0.00030516%
Other	Milltown-Washburn Water Authority	27,435	0.01049810%
Other	Montgomery County Regional Public Water Authority	8,763	0.00335312%
Other	Nevada County-Prescott Solid Waste	10,264	0.00392743%
Other	North Garland County Regional Water District	47,747	0.01827027%
Other	Northeast Arkansas Regional Solid Waste Management District	76,731	0.02936118%
Other	Paragould Housing Authority	53,495	0.02046985%
Other	Paron-Owens ville Water Authority	12,773	0.00488756%
Other	Pulaski Area Geographic Information System	40,896	0.01564875%
Other	Pulaski County Solid Waste Management District	52,759	0.02018813%
Other	Riversouth Rural Water District	19,913	0.00761973%
Other	Saline County Regional Solid Waste Management District	27,480	0.01051516%
Other	Sardis Water Association	70,311	0.02690472%
Other	South Bend Fire District No. 10	2,803	0.00107271%
Other	Southeast White County Water Association	26,275	0.01005405%
Other	Southwest Boone County Water Association	25,569	0.00978409%
Other	Southwest White County Water Association	36,476	0.01395743%
Other	Upper Southwest Arkansas Regional Solid Waste Management District	117,483	0.04495515%
Other	Washington Water Authority	96,017	0.03674116%
School District	Alma School District No. 30		0.00000000%
School District	Alpena School District No. 5		0.00000000%

Division	Employer	Actual Employer Contributions	Employer Allocation Percentage
School District	Arkadelphia School District No. 1	\$ 2,967	0.00113522%
School District	Ashdown School District No. 31		0.00000000%
School District	Atkins School District No. 18	1,976	0.00075628%
School District	Bald Knob School District	1,167	0.00044672%
School District	Barton School District No. 4		0.00000000%
School District	Bauxite School District No. 14	580	0.00022178%
School District	Beebe School District		0.00000000%
School District	Benton School District No. 8	3,404	0.00130256%
School District	Bentonville School District No. 6		0.00000000%
School District	Bergman School District No. 3	884	0.00033824%
School District	Berryville School District No. 27	1,394	0.00053355%
School District	Blytheville School District No. 5	2,002	0.00076610%
School District	Booneville School District No. 65	3,363	0.00128695%
School District	Bradley School District No. 20	774	0.00029623%
School District	Brinkley School District No. B	118	0.00004507%
School District	Brookland School District No. 14	4 227	0.00000000%
School District	Cabot School District No. 4	1,337	0.00051168%
School District	Clarenden School District No. 44		0.00000000%
School District School District	Clarendon School District No. 6 Clarksville School District No. 17	3,709	0.00000000% 0.00141917%
School District	Clinton School District No. 1	3,709	0.00000000%
School District	Concord School District No. 3		0.00000000%
School District	Conway School District No. 1	2,583	0.00098856%
School District	Corning School District No. 8	2,000	0.00000000%
School District	Cossatot River School District	1,071	0.00040998%
School District	Cotter School District No. 60	1,162	0.00044480%
School District	Crossett School District No. 52	.,	0.00000000%
School District	Cutter Morning Star Schools		0.00000000%
School District	Dardanelle School District No. 15		0.00000000%
School District	Deer School District No. 21	450	0.00017227%
School District	Des Arc School District No. 5	1,957	0.00074899%
School District	Dollarway School No. 2	502	0.00019214%
School District	Dover School District No. 17	241	0.00009203%
School District	Dumas Special School District No. 6	466	0.00017820%
School District	El Dorado School District No. 15	1,037	0.00039686%
School District	England School District No. 2	1,260	0.00048195%
School District	Fairview School District	4,480	0.00171411%
School District	Fayetteville School District No. 1	9,061	0.00346720%
School District	Flippin School District No. 26		0.00000000%
School District	Fordyce School District No. 39		0.00000000%
School District	Foreman School District No. 25	0.004	0.00000000%
School District	Forrest City School District No. 7	8,281	0.00316885%
School District School District	Fort Smith School District Fouke School District No. 15	14,911	0.00570589% 0.00000000%
School District	Genoa Central School District No. 1	83	0.0000000%
School District	Gentry School District No. 19	1,134	0.00043383%
School District	Green Forest School District No. 32	1,134	0.00043303%
School District	Greenwood School District No. 25	621	0.00023750%
School District	Hamburg School District No. 51	1,815	0.00069468%
School District	Harrison School District No. 1	.,	0.00000000%
School District	Hazen School District No. 2		0.00000000%
School District	Heber Springs School District No. 1		0.00000000%
School District	Helena-West Helena School District No. 2	4,557	0.00174391%
School District	Highland School District No. 42		0.00000000%
School District	Hope School District No. 1-A	4,742	0.00181442%
School District	Horatio School District No. 55	724	0.00027687%
School District	Hot Springs School District No. 6	11,276	0.00431479%
School District	Hoxie School District No. 46		0.00000000%
School District	Huntsville School District No. 1	1,649	0.00063110%
School District	Izard County Consolidated School District No. 1		0.00000000%
School District	Jackson County School District No. 5		0.00000000%
School District	Jasper School District No. 1		0.00000000%
School District	Jonesboro School District No. 1	1,120	0.00042857%

Division	Employer	Actual Employer Contributions	Employer Allocation Percentage
School District	Junction City School District No. 75	\$ 444	0.00016989%
School District	Lafayette County School District	886	0.00033915%
School District	Lake Hamilton School District No. 5	1,110	0.00042460%
School District	Lakeside School District No. 1		0.00000000%
School District	Lavaca School District No. 3		0.00000000%
School District	Lee County School District No. 1	1,589	0.00060819%
School District	Little Rock School District	33,969	0.01299809%
School District	Lonoke School District No. 1		0.00000000%
School District	Magazine School District No. 15	696	0.00026631%
School District	Magnolia School District No. 14	607	0.00023229%
School District	Malvern School District	4.005	0.00000000%
School District	Marion School District No. 3	4,835	0.00185018%
School District School District	McCrory School District No. 12	2,304	0.00088158% 0.00000000%
School District	McNeil School District No. 37 (Stephens) Mountain Home School District No. 9	657	0.00025135%
School District	Mountain View School District No. 30	037	0.00023133%
School District	Mountainburg School District No. 16	1,015	0.00038827%
School District	Newport School District	1,010	0.00000021 %
School District	North Little Rock School District No. 1	5,416	0.00207254%
School District	Osceola School District No. 1	402	0.00015375%
School District	Ozark School District No. 14	1,192	0.00045597%
School District	Paragould School District No. 1		0.00000000%
School District	Piggott School District No. 52	340	0.00012992%
School District	Pine Bluff School District No. 3	12,922	0.00494444%
School District	Pocahontas School District No. 19		0.00000000%
School District	Pottsville School District No. 61	915	0.00035029%
School District	Pulaski County Special School District	8,583	0.00328431%
School District	Rogers School District No. 30	672	0.00025733%
School District	Russellville School District No. 14	4,669	0.00178655%
School District	Searcy County School District No. 17	480	0.00018360%
School District	Sheridan School District No. 37	2,608	0.00099813%
School District	Shirley School District No. 3	1,767	0.00067605%
School District	Siloam Springs School District No. 21	2,980	0.00114023%
School District School District	Smackover School District No. 39 South Central Service Cooperative		0.00000000% 0.00000000%
School District	South Conway County School District	3,058	0.00117014%
School District	South Mississippi County School District No. 57	498	0.00011701178
School District	South Pike County School District	819	0.00031344%
School District	Southside School District No. 3	1,041	0.00039852%
School District	Springdale School District No. 50	,-	0.00000000%
School District	Stuttgart School District		0.00000000%
School District	Texarkana School District No. 7		0.00000000%
School District	Trumann School District No. 22		0.00000000%
School District	Two Rivers School District No. 10	665	0.00025437%
School District	Valley Springs School District No. 2		0.00000000%
School District	Van Buren School District No. 42	2,920	0.00111725%
School District	Vilonia School District No. 17		0.00000000%
School District	Waldron School District No. 45	456	0.00017438%
School District	Warren School District No. 1	1,254	0.00047979%
School District	Watson Chapel School District No. 24	1,455	0.00055680%
School District	West Memphis School District No. 4	3,247	0.00124230%
School District School District	White Hall School District No. 27 Wynne School District No. 9	41 433	0.00001567% 0.00016581%
School District	Yellville Summitt School District No. 4	1,046	0.00010381%
State	Administrative Office of the Courts	2,872,242	1.09906692%
State	Arkansas Agriculture Department	3,025,375	1.15766368%
State	Arkansas Appraiser Licensing and Certification Board	29,375	0.01124031%
State	Arkansas Assessment Coordination Department	227,954	0.08722692%
State	Arkansas Auctioneers Licensing Board	8,392	0.00321105%
State	Arkansas Board of Dispensing Opticians	1,667	0.00063786%
State	Arkansas Board of Examiners in Counseling	20,415	0.00781182%
State	Arkansas Board of Examiners in Speech-Language Pathology and Audiology	6,127	0.00234458%
State	Arkansas Board of Abstracters' Examiners	1,134	0.00043407%

Di	ivision Employer	Actual Employer Contributions	Employer Allocation Percentage
State	Arkansas Building Authority		0.00000000%
State	Arkansas Bureau of Legislative Research	\$ 1,095,455	0.41917732%
State	Arkansas Burial Association Board	13,923	0.00532765%
State	Arkansas Commission on Law Enforcement Standards and Training	257,231	0.09842992%
State	Arkansas Contractors Licensing Board	108,618	0.04156272%
State	Arkansas County Conservation District	14,758	0.00564705%
State	Arkansas Court of Appeals	397,406	0.15206802%
State	Arkansas Crime Information Center	364,178	0.13935313%
State	Arkansas Department of Correction	22,603,113	8.64910958%
State	Arkansas Department of Emergency Management	490,539	0.18770531%
State	Arkansas Department of Finance and Administration	13,651,139	5.22362546%
State	Arkansas Department of Health	13,238,758	5.06582745%
State	Arkansas Department of Higher Education	225,067	0.08612212%
State	Arkansas Department of Rural Services		0.00000000%
State	Arkansas Department of Veterans Affairs	896,879	0.34319196%
State	Arkansas Development Finance Authority	471,153	0.18028723%
State	Arkansas Dietetics Licensing Board	2,774	0.00106152%
State	Arkansas Disability Determination for Social Security Administration	3,346,065	1.28037615%
State	Arkansas Economic Development Commission	873,241	0.33414683%
State	Arkansas Employment Security Department	4,297,741	1.64453619%
State	Arkansas Ethics Commission	65,608	0.02510515%
State	Arkansas Fair Housing Commission	45,328	0.01734488%
State	Arkansas Fire Protection Licensing Board	11,843	0.00453158%
State	Arkansas Game and Fish Commission	3,616,299	1.38378132%
State	Arkansas Game and Fish Commission - Wildlife Officers	528,608	0.20227240%
State	Arkansas Geographic Information Office	76,646	0.02932880%
State	Arkansas Geological Survey	191,567	0.07330336%
State	Arkansas Home Inspector Registration Board	4,951	0.00189449%
State	Arkansas Judicial Discipline and Disability Commission	54,536	0.02086833%
State	Arkansas Legislative Audit	3,410,049	1.30485947%
State	Arkansas Lottery Commission	516,803	0.19775531%
State	Arkansas Manufactured Home Commission	16,990	0.00650141%
State	Arkansas Minority Health Commission	37,811	0.01446853%
State	Arkansas Motor Vehicle Commission	33,200	0.01270384%
State	Arkansas Natural Resources Commission	587,469	0.22479558%
State	Arkansas Northeastern College	135,128	0.05170672%
State	Arkansas Oil and Gas Commission	298,541	0.11423719%
State	Arkansas Parole Board	205,990	0.07882215%
State	Arkansas Psychology Board	9,114	0.00348751%
State	Arkansas Public Defender Commission	2,438,391	0.93305337%
State State	Arkansas Public Employees Retirement System Arkansas Public Service Commission	055 506	0.00000000% 0.36565625%
State	Arkansas Real Estate Commission	955,586 83,860	0.03208920%
State	Arkansas Science and Technology Authority	63,600	0.00000000%
State	Arkansas Science and recimology Admonty Arkansas Sentencing Commission	26,329	0.01007470%
State	Arkansas Social Work Licensing Board	8,294	0.01007470%
State	Arkansas Spinal Cord Commission	134,582	0.05149791%
State	Arkansas State Board of Architects, Landscape Architects, and Interior Designers		0.00816194%
State	Arkansas State Board of Parineets, Earnasage Parineets, and Interior Besigners	22,395	0.00856941%
State	Arkansas State Board of Chiropractic Examiners	7,343	0.00280974%
State	Arkansas State Board of Collection Agencies	24,500	0.00937492%
State	Arkansas State Board of Dental Examiners	24,021	0.00919173%
State	Arkansas State Board of Election Commissioners	51,180	0.01958413%
State	Arkansas State Board of Embalmers and Funeral Directors	12,845	0.00491509%
State	Arkansas State Board of Licensure for Professional Engineers and Surveyors	36,686	0.01403778%
State	Arkansas State Board of Massage Therapy	23,300	0.00000000%
State	Arkansas State Board of Nursing	210,164	0.08041954%
State	Arkansas State Board of Optometry	11,086	0.00424202%
State	Arkansas State Board of Pharmacy	115,402	0.04415857%
State	Arkansas State Board of Physical Therapy	13,552	0.00518579%
State	Arkansas State Board of Public Accountancy	64,979	0.02486430%
State	Arkansas State Child Abuse and Neglect Prevention Board	11,120	0.00425509%
State	Arkansas State Claims Commission	48,889	0.01870748%
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Divis	ion Employer	tual Employer ontributions	Employer Allocation Percentage
State	Arkansas State Crime Laboratory	\$ 957,530	0.36639990%
State	Arkansas State Land Department	322,042	0.12322981%
State	Arkansas State Library	252,563	0.09664353%
State	Arkansas State Medical Board	217,464	0.08321294%
State	Arkansas State Military Department	2,061,003	0.78864550%
State	Arkansas State Military Department - Civilian Firefighters	439,232	0.16807257%
State	Arkansas State Police	2,252,112	0.86177348%
State	Arkansas State Tobacco Settlement Commission	11,265	0.00431062%
State	Arkansas State Treasurer	293,721	0.11239257%
State	Arkansas State University	624,549	0.23898430%
State	Arkansas State University - Beebe	178,339	0.06824168%
State	Arkansas State University - Mountain Home		0.00000000%
State	Arkansas State University - Newport	54,789	0.02096524%
State	Arkansas Student Loan Authority	50,349	0.01926624%
State	Arkansas Supreme Court	386,416	0.14786252%
State	Arkansas Supreme Court - Bar of Arkansas	161,041	0.06162253%
State	Arkansas Tech University	1,568,843	0.60031960%
State	Arkansas Tobacco Control	176,205	0.06742511%
State	Arkansas Towing and Recovering Board	25,143	0.00962088%
State	Arkansas Veterans Child Welfare Service	12,759	0.00488243%
State	Arkansas Waterways Commission	22,092	0.00845371%
State	Ashley County Conservation District	1,959	0.00074948%
State	Auditor of State	217,106	0.08307604%
State	Auditor of State - Constitutional Officers	95,456	0.03652624%
State	Auditor of State - Constitutional Officers	202,191	0.07736873%
State	Auditor of State - Court Reporters	0.050.000	0.00000000%
State	Auditor of State - Deputy Prosecuting Attorney	2,359,323	0.90279790%
State	Auditor of State - District Judges	554,436	0.21215573%
State	Auditor of State - District Judges	618,692	0.23674332%
State	Auditor of State - Drug Court, Juvenile Probation, and Intake Office		0.00000000%
State State	Auditor of State - General Assembly House	EGG 267	0.00000000% 0.21668279%
State	Auditor of State - General Assembly House Auditor of State - General Assembly Senate	566,267 17,139	0.00655821%
State	Auditor of State - General Assembly Senate Auditor of State - General Assembly Senate	183,627	0.07026506%
State	Auditor of State - General Assembly Seriate Auditor of State - Prosecuting Attorney	600,588	0.22981567%
State	Auditor of State - Trosecuting Attorney Auditor of State - Trial Court Administrative Assistants	000,500	0.00000000%
State	Baxter County Conservation District	8,987	0.00343893%
State	Benton County Conservation District	13,104	0.00501442%
State	Black River Technical College	124,776	0.04774555%
State	Boone County Conservation District	6,123	0.00234290%
State	Buffalo Conservation District	9,865	0.00377471%
State	Calhoun County Conservation District	1,450	0.00055484%
State	Capitol Zoning District Commission	21,112	0.00807856%
State	Carroll County Conservation District	11,843	0.00453180%
State	Chicot County Conservation District	4,783	0.00183010%
State	Clark County Conservation District	7,736	0.00296021%
State	Clay County Conservation District	8,828	0.00337810%
State	Cleburne County Conservation District	9,251	0.00353996%
State	Cleveland County Conservation District	3,190	0.00122066%
State	College of the Ouachitas	44,329	0.01696250%
State	Columbia County Conservation District	1,585	0.00060647%
State	Conway County Conservation District	13,459	0.00514994%
State	Cossatot Conservation District	8,599	0.00329031%
State	Craighead County Conservation District	11,288	0.00431926%
State	Crawford County Conservation District	2,825	0.00108095%
State	Crittenden County Conservation District	4,449	0.00170252%
State	Crooked Creek Conservation District	8,315	0.00318170%
State	Cross County Conservation District	8,575	0.00328116%
State	Dallas County Conservation District	2,635	0.00100813%
State	Department of Aeronautics	43,030	0.01646543%
State	Department of Arkansas Heritage	907,984	0.34744135%
State	Department of Career Education - Arkansas Rehabilitation Services	137,611	0.05265699%
State	Department of Community Correction	6,773,609	2.59193012%

Division	Employer	Actual Employer Contributions	Employer Allocation Percentage
State	Department of Education - Arkansas Educational Television Commission	\$ 80,097	0.03064909%
State	Department of Education - Arkansas School for the Blind	4,947	0.00189290%
State	Department of Education - Arkansas School for the Deaf	7,950	0.00304194%
State	Department of Environmental Quality	2,341,724	0.89606349%
State	Department of Human Services	39,257,073	15.02176867%
State	Department of Information Systems	1,849,829	0.70783952%
State	Department of Labor	511,214	0.19561685%
State	Department of Parks and Tourism	4,472,568	1.71143395%
State	Department of Parks and Tourism - Arkansas History Commission		0.00000000%
State	Desha County Conservation District	4,708	0.00180158%
State	Disabled Veterans Service Office	2,816	0.00107752%
State	Drew County Soil and Water Conservation District	1,944	0.00074392%
State State	Drug Task Force - 10th Judicial District Drug Task Force - 13th Judicial District	15,501 25,104	0.00593152% 0.00960608%
State	Drug Task Force - 14th Judicial District	17,691	0.00900008%
State	Drug Task Force - 15th Judicial District	21,409	0.00819229%
State	Drug Task Force - 1st Judicial District	16,192	0.00619577%
State	Drug Task Force - 21st Judicial District	10,895	0.00416916%
State	Drug Task Force - 3rd Judicial District	21,595	0.00826324%
State	Drug Task Force - 5th Judicial District	48,180	0.01843631%
State	Drug Task Force - Bates ville	25,746	0.00985187%
State	Drug Task Force - South Central	20,908	0.00800045%
State	East Arkansas Community College	144,222	0.05518667%
State	Faulkner County Conservation District	8,613	0.00329582%
State	Franklin County Conservation District	9,256	0.00354190%
State	Fulton County Conservation District	9,944	0.00380498%
State	Garland County Conservation District	3,167	0.00121178%
State	Grant County Conservation District		0.00000000%
State	Greene County Conservation District	13,842	0.00529657%
State	Health Services Permit Agency	33,986	0.01300475%
State	Hempstead County Conservation District	3,372	0.00129028%
State	Henderson State University	501,435	0.19187481%
State	Hot Spring County Conservation District	2,427	0.00092858%
State	Independence County Conservation District	6,717	0.00257012%
State	Izard County Conservation District	4,185	0.00160128%
State	Jackson County Conservation District	3,538	0.00135384%
State	Jefferson County Conservation District	3,829	0.00146534%
State	Johnson County Conservation District	3,679	0.00140758%
State State	Lafayette Conservation District L'Aigle Creek Conservation District	3,190 139	0.00122066% 0.00005327%
State	Lawrence County Conservation District	13,742	0.00525827%
State	Lee County Conservation District	2,995	0.00323827 %
State	Lincoln County Conservation District	3,627	0.00114395%
State	Liquefied Petroleum Gas Board	65,348	0.02500543%
State	Little River Conservation District	3,322	0.00127102%
State	Logan County Conservation District	6,055	0.00231703%
State	Lonoke County Conservation District	21,887	0.00837495%
State	Madison County Conservation District	7,037	0.00269266%
State	Martin Luther King, Jr. Commission	19,940	0.00763015%
State	Miller County Conservation District	5,680	0.00217358%
State	Mine Creek Conservation District	6,130	0.00234549%
State	Mississippi County Conservation District	3,749	0.00143455%
State	Monroe County Conservation District	6,002	0.00229653%
State	Montgomery County Conservation District	2,092	0.00080049%
State	National Park Community College	82,425	0.03154005%
State	Nevada County Conservation District	1,392	0.00053265%
State	Newton County Conservation District	3,167	0.00121178%
State	North Arkansas College	440,085	0.16839923%
State	Northwest Arkansas Community College	229,383	0.08777351%
State	Office of Attorney General	1,585,602	0.60673278%
State	Office of Health Information Technology	107,296	0.04105702%
State	Office of Medicaid Inspector General	238,283	0.09117930%
State	Office of the Governor	205,171	0.07850907%

Division	Employer	ctual Employer Contributions	Employer Allocation Percentage
State	Office of the Governor	\$ 540,280	0.20673887%
State	Office of the Lieutenant Governor	24,361	0.00932164%
State	Office of the Prosecutor Coordinator	100,701	0.03853355%
State	Office of the Speaker of the House	255,878	0.09791217%
State	Office of Victims and Witness Assistance - 10th Judicial District	2,436	0.00093199%
State	Office of Victims and Witness Assistance - 15th Judicial District	6,098	0.00233343%
State	Ouachita Conservation District	3,619	0.00138489%
State	Ozarka College	66,113	0.02529841%
State	Perry County Conservation District	835	0.00031959%
State	Phillips County Conservation District	4,557	0.00174361%
State	Pike County Conservation District	2,160	0.00082650%
State	Poinsett County Conservation District	7,587	0.00290309%
State	Pope County Conservation District	2,767	0.00105893%
State	Poteau River Conservation District	5,619	0.00215004%
State	Prairie County Conservation District	3,411	0.00130522%
State	Professional Bail Bondsman Licensing Board	24,397	0.00933546%
State	Pulaski County Conservation District	2,828	0.00108195%
State	Pulaski Technical College	503,637	0.19271740%
State	Randolph County Conservation District	10,466	0.00400488%
State	Rich Mountain Community College	93,180	0.03565556%
State	Rich Mountain Conservation District	6,218	0.00237917%
State	Sebastian County Conservation District	6,556	0.00250878%
State	Secretary of State	964,721	0.36915171%
State	Secretary of State - State Capitol Police	46,707	0.01787238%
State	Senate Clerk	176,022	0.06735501%
State	Sharp County Conservation District	11,738	0.00449138%
State	South Arkansas Community College	336,849	0.12889585%
State	Southeast Arkansas College	232,851	0.08910092%
State	Southern Arkansas University	298,235	0.11412008%
State	Southern Arkansas University Tech	220,832	0.08450148%
State	St. Francis County Conservation District	6,766	0.00258890%
State	State Bank Department	736,680	0.28189168%
State	State Insurance Department	1,235,238	0.47266556%
State	State Securities Department	285,263	0.10915610%
State	Stone County Conservation District	9,043	0.00346048%
State	Union County Conservation District	8,539	0.00326748%
State	University of Arkansas - Cossatot Community College	108,231	0.04141491%
State	University of Arkansas - Fayetteville	1,045,417	0.40003032%
State	University of Arkansas - Fort Smith	259,476	0.09928892%
State	University of Arkansas - Little Rock	979,453	0.37478896%
State	University of Arkansas - Monticello	187,042	0.07157173%
State	University of Arkansas - Phillips Community College	88,980	0.03404817%
State	University of Arkansas - Pine Bluff	63,145	0.02416258%
State	University of Arkansas Community College - Batesville	135,835	0.05197762%
State	University of Arkansas Community College - Hope	208,878	0.07992736%
State	University of Arkansas Community College - Morrilton	92,526	0.03540537%
State	University of Arkansas Cooperative Extension Service	364,687	0.13954780%
State	University of Arkansas for Medical Sciences	1,614,416	0.61775845%
State	University of Central Arkansas	1,620,917	0.62024575%
State	Van Buren County Conservation District	6,821	0.00261001%
State	Veterinary Medical Examining Board	6,399	0.00244850%
State	War Memorial Stadium Commission	62,866	0.02405567%
State	Washington County Conservation District	9,849	0.00376861%
State	White County Conservation District	3,843	0.00147034%
State	Woodruff County Conservation District	2,088	0.00079898%
State	Workers' Compensation Commission	763,604	0.29219397%
State	Yell County Conservation District	 7,934	0.00303611%
	TOTAL	\$ 261,334,560	100.00000000%

Pension Expense

Deferred Inflows of Resources

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN SCHEDULE OF PENSION AMOUNTS BY EMPLOYER FOR THE YEAR ENDED JUNE 30, 2017

Deferred Outflows of Resources

				Deteri	rea Outriows of R	esources			Deterred int	lows of Resources			Pension Expense	
													Net Amortization of	
													Deferred Amounts	
													from Changes in	
						Changes in				Changes in			Proportion	
				N - 1 D'#										
				Net Difference		Proportion and				Proportion and			and Differences	
				Between Projected		Differences				Differences			Between	
			Differences	and Actual		Between Employer	r	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		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	\$ 3,979,726	\$ 77,149	\$ 166,763	\$ 640,332	\$ 114,198	\$ 998,442	\$ (78,272)		\$ (1,223)	\$ (79,495)	\$ 689,988	\$ 41,742	\$ 731,730
County	Arkansas River Valley Regional Library	262,133	5,082	10,984	42,177	11,084	69,327	(5,156)		(632)	(5,788)	45,448	5,041	50,489
County	Ashley County	5,151,263	99,860	215,853	828,830	11,001	1,144,543	(101,314)		(274,184)	(375,498)	893,104	(105,490)	787,614
County	Association of Arkansas Counties	2,393,824	46,405	100,308	385,163	160,189	692,065	(47,081)		(739)	(47,820)	415,031	62,360	477,391
County	Baxter County	7,348,169	142,448	307,910	1,182,309	250,989	1,883,656	(144,522)		(2,343)	(146,865)	1,273,995	113,786	1,387,781
County	Baxter County Library	721,389	13,984	30,228	116,070	37,577	197,859	(14,188)		(22,118)	(36,306)	125,071	1,931	127,002
County	Benton County	36,866,252	714.670	1,544,807	5.931.723	992,144	9,183,344	(725,077)		(197,024)	(922,101)	6,391,716	228,139	6,619,855
County	Boone County	7,360,548	142,688	308,429	1,184,301	304,147	1,939,565	(144,766)		(63,551)	(208,317)	1,276,141	55,470	1,331,611
		1.882.635	36,496		302.913									
County	Bradley County			78,888		93,347	511,644	(37,027)		(574)	(37,601)	326,403		359,707
County	Calhoun County	2,333,212	45,230	97,769	375,410	205,185	723,594	(45,889)		(697)	(46,586)	404,522		484,647
County	Carroll County	5,470,419	106,047	229,227	880,182	101,205	1,316,661	(107,591)		(50,382)	(157,973)	948,438	8,470	956,908
County	Chicot County	1,715,623	33,258	71,890	276.041	1,129	382,318	(33,742)		(45,306)	(79,048)	297,447	(17,977)	279.470
County	Clark County	4,849,111	94.002	203,192	780.214	256,507	1,333,915	(95,371)		(1,465)	(96,836)	840,718		946.109
		2,324,530	45,062	97,405	374.013	98,589	615,069			(43,118)	(88,836)	403.017		436,085
County	Clay County							(45,718)					,	
County	Clay County, Western District	1,054,722	20,446	44,196	169,703	58,622	292,967	(20,744)		(315)	(21,059)	182,863	19,766	202,629
County	Cleburne County	5,311,199	102,960	222,555	854,564	130,498	1,310,577	(104,459)		(114,549)	(219,008)	920,833	26,864	947,697
County	Cleveland County	1,805,727	35.005	75.665	290.539	36.991	438,200	(35,515)		(576)	(36,091)	313.069	15.942	329.011
County	Columbia County	5,442,649	105,508	228,063	875,714	212,677	1,421,962	(107,045)		(145,439)	(252,484)	943,624	56,350	999,974
County	Conway County	5,633,953	109,217	236,080	906,494	354,481	1,606,272	(110,807)		(1,681)	(112,488)	976,791	131,698	1,108,489
County	Craighead County	17,634,683	341,857	738,946	2,837,394	578,582	4,496,779	(346,835)		(5,587)	(352,422)	3,057,427	256,987	3,314,414
County	Crawford County	8,668,167	168,036	363,222	1,394,695	575,660	2,501,613	(170,484)		(9,531)	(180,015)	1,502,850	186,558	1,689,408
County	Crittenden County	10,155,326	196,866	425,539	1,633,976	879,115	3,135,496	(199,733)		(192,212)	(391,945)	1,760,688	165,135	1,925,823
County	Cross County	3.006.476	58,282	125,980	483,737	43.714	711,713	(59.131)		(9.928)	(69.059)	521,250	19.782	541.032
	Dallas County	2,411,621	46.750	101.054	388.026	107,226	643,056	(47,431)				418.117	13,738	431,855
County										(56,581)	(104,012)			
County	Desha County	2,129,123	41,274	89,217	342,573	46,920	519,984	(41,875)		(676)	(42,551)	369,138		387,275
County	Drainage District No. 9	115,401	2,237	4,836	18,568	2,466	28,107	(2,270)		(863)	(3,133)	20,008	1,099	21,107
County	Drew County	3,421,012	66.318	143.351	550,436	127.730	887.835	(67,284)		(230,536)	(297,820)	593,121	(5,428)	587.693
County	East Central Arkansas Regional Library	372,183	7,215	15.596	59.884	9,708	92,403	(7,320)		(3,471)	(10,791)	64,528	4,147	68.675
County	Faulkner County	17,590,143	340,993	737,080	2,830,227	792,813	4,701,113			(273,573)	(619,532)	3,049,705		3,330,082
								(345,959)						
County	Franklin County	4,031,998	78,162	168,953	648,742	143,200	1,039,057	(79,300)		(1,237)	(80,537)	699,051	52,720	751,771
County	Fulton County	2,059,819	39,931	86,313	331,422	34,244	491,910	(40,512)		(20,448)	(60,960)	357,123		359,681
County	Garland County	20,237,571	392,315	848,015	3,256,194	1,426,771	5,923,295	(398,028)		(6,141)	(404,169)	3,508,705	636,532	4,145,237
County	Grant County	3,849,621	74.627	161,311	619.398	145.791	1,001,127	(75,713)		(2,350)	(78,063)	667.431	47,229	714.660
County	Greene County	6,558,531	127,140	274,822	1,055,258	294,107	1,751,327	(128,992)		(2,060)	(131,052)	1,137,091	125,785	1,262,876
		4,961,141		207,887						(2,042)				
County	Hempstead County		96,174		798,240	295,892	1,398,193	(97,575)			(99,617)	860,142		957,139
County	Hot Spring County	4,349,062	84,309	182,239	699,757	161,180	1,127,485	(85,536)		(1,365)	(86,901)	754,022		815,966
County	Howard County	3,231,171	62,638	135,396	519,890	77,144	795,068	(63,550)		(4,056)	(67,606)	560,207	21,893	582,100
County	Independence County	9,480,568	183,785	397,264	1,525,409	340,323	2,446,781	(186,462)		(372,367)	(558,829)	1,643,701	(76,056)	1,567,645
County	Izard County	3,370,502	65,339	141,234	542.309	84,802	833,684	(66,290)		(12,522)	(78,812)	584,363	24,797	609.160
County	Jackson County	3,832,740	74,299	160,603	616,682	396,591	1,248,175	(75,381)		(1,063)	(76,444)	664,504	138,350	802,854
County			312.515	675.521	2.593.856	202.983	3.784.875			(426.086)	(743.152)	2.795.004	(135,860)	2.659.144
	Jefferson County	16,121,072						(317,066)						
County	Johnson County	4,530,725	87,830	189,851	728,987	162,138	1,168,806	(89,109)		(47,169)	(136,278)	785,518		824,925
County	Lafayette County	2,507,578	48,611	105,075	403,465	38,816	595,967	(49,318)		(796)	(50,114)	434,753	15,949	450,702
County	Lawrence County	3,262,114	63,238	136,692	524,869	216,195	940,994	(64,159)		(953)	(65,112)	565,572	77,984	643,556
County	Lee County	1,765,822	34.231	73,993	284,118	50.092	442,434	(34,730)		(539)	(35,269)	306.151	15,832	321,983
County	Lincoln County	2,439,700	47,295	102,231	392,544	115,831	657,901	(47,983)		(763)	(48,746)	422,985	49,603	472,588
County	Little River County	3,305,508	64,079	138,511	531,851	223,983	958,424	(65,012)		(48,993)	(114,005)	573,095	36,350	609,445
County	Logan County	5,040,635	97,715	211,218	811,030	377,796	1,497,759	(99,138)		(1,453)	(100,591)	873,924	128,915	1,002,839
County	Lonoke County	7,130,395	138,226	298,785	1,147,270	561,672	2,145,953	(140,239)		(253,195)	(393,434)	1,236,238	55,670	1,291,908
County	Madison County	4,701,028	91,132	196,987	756,388	188,939	1,233,446	(92,459)		(5,157)	(97,616)	815,044	64,412	879,456
County	Marion County	4,130,238	80,067	173,069	664,549	134,395	1,052,080	(81,233)		(1,289)	(82,522)	716,083	52,372	768,455
County		7,775,768	150.737	325.828	1.251.109	182,749	1,052,060				(216.911)	1.348.130	52,372 57.857	1.405.987
,	Miller County							(152,932)		(63,979)				
County	Mississippi County	9,652,466	187,118	404,467	1,553,067	229,311	2,373,963	(189,843)		(2,997)	(192,840)	1,673,504	80,068	1,753,572
County	Monroe County	1,516,885	29,406	63,562	244,064	21,499	358,531	(29,834)		(9,345)	(39,179)	262,991	2,513	265,504
County	Montgomery County	3,211,453	62.256	134,570	516.718	128.134	841.678	(63,162)		(38,617)	(101.779)	556.788	48.303	605.091
County	Nevada County	2,149,312	41,665	90,063	345.821	168.214	645,763	(42,272)		(643)	(42,915)	372,639		433,795
		2,438,333	47,268	102,174	392,324	212,682	754,448	(47,957)		(705)	(48,662)	422,748		506,078
County	Newton County													
County	Ouachita County	6,044,385	117,173	253,278	972,532	470,047	1,813,030	(118,880)		(1,803)	(120,683)	1,047,950	173,283	1,221,233

				Defer	red Outflows of Re	esources			Deferred Int	lows of Resources			Pension Expense	
								-			-		Net Amortization of	
													Deferred Amounts	
													from Changes in	
				Not Difference		Changes in				Changes in			Proportion	
				Net Difference Between Projected		Proportion and Differences				Proportion and Differences			and 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	Perry County	\$ 2,238,575	\$ 43,396	\$ 93,803	\$ 360,183	\$ 129,458	\$ 626,840	\$ (44,028)		\$ (683)	\$ (44,711)	\$ 388,115	\$ 51,285	\$ 439,400
County	Phillips County	2,690,923	52,165	112,758	432,965	103,476	701,364	(52,924)		(129,742)	(182,666)	466,541	(8,823)	457,718
County	Phillips County Library	157,819	3,059	6,613	25,393	88,309	123,374	(3,104)		(10 ==0)	(3,104)	27,362	26,147	53,509
County	Pike County	2,721,895	52,765 77.079	114,056 166,611	437,949 639,751	26,615 83,739	631,385 967,180	(53,534)		(42,558)	(96,092) (79,467)	471,911 689,363	(3,976) 40,651	467,935 730,014
County	Poinsett County Polk County	3,976,119 4,319,716	83,740	181,009	695,036	91,842	1,051,627	(78,201) (84,959)		(1,266) (40,952)	(125,911)	748,934	23,434	772,368
County	Pope County	11,792,778	228,609	494,153	1,897,440	296,938	2,917,140	(231,938)		(3,646)	(235,584)	2,044,582	107,902	2,152,484
County	Prairie County	1,886,479	36,570	79.049	303,532	120,543	539.694	(37,103)		(568)	(37,671)	327.070	47,129	374.199
County	Pulaski County	68,943,450	1,336,501	2,888,938	11,092,895	2,299,130	17,617,464	(1,355,964)		(221,303)	(1,577,267)	11,953,126	748,715	12,701,841
County	Randolph County	3,466,354	67,197	145,251	557,731	187,496	957,675	(68,175)		(30,042)	(98,217)	600,982	44,129	645,111
County	Randolph County Nursing Home	7,549,574	146,352	316,350	1,214,715	1,103,109	2,780,526	(148,483)		(2,108)	(150,591)	1,308,913	394,539	1,703,452
County	Saline County	14,229,933	275,854	596,277	2,289,574	614,306	3,776,011	(279,871)		(4,234)	(284,105)	2,467,126	191,722	2,658,848
County	Saline County Library	1,884,190	36,526	78,953	303,163	97,420	516,062	(37,058)		(559)	(37,617)	326,673	32,025	358,698
County	Scott County	2,412,337	46,764 44,792	101,084	388,141 371,772	35,311	571,300 600.633	(47,445)		(28,556)	(76,001)	418,241 400.603	(3,041)	415,200
County	Searcy County Sebastian County	2,310,603 20,021,439	388,125	96,821 838,959	3,71,772	87,248 600,904	5,049,407	(45,444) (393,777)		(709) (124,125)	(46,153) (517,902)	3,471,233	31,617 161,296	432,220 3,632,529
County	Sevier County	3,740,291	72.507	156,729	601.807	133.035	964.078	(73,563)		(7,256)	(80.819)	648.476	49.481	697.957
County	Sharp County	2,981,170	57,791	124,920	479,666	26,182	688,559	(58,633)		(110,303)	(168,936)	516,863	(32,568)	484,295
County	St. Francis County	3,467,731	67,224	145,308	557,953	17,340	787,825	(68,203)		(36,392)	(104,595)	601,221	(5,870)	595,351
County	Stone County	2,406,178	46,645	100,826	387,150	36,436	571,057	(47,324)		(71,388)	(118,712)	417,173	(547)	416,626
County	Union County	8,523,790	165,238	357,172	1,371,465	226,785	2,120,660	(167,644)		(121,315)	(288,959)	1,477,819	63,663	1,541,482
County	Van Buren County	5,023,733	97,387	210,510	808,311	39,914	1,156,122	(98,806)		(1,599)	(100,405)	870,994	17,253	888,247
County	Washington County	35,600,316	690,129	1,491,760	5,728,036	1,031,323	8,941,248	(700,179)		(126,043)	(826,222)	6,172,233	312,705	6,484,938
County	White County	11,826,447	229,261 14,674	495,564 31,719	1,902,857 121,794	234,731 50,947	2,862,413	(232,600)		(195,700)	(428,300)	2,050,420	6,851 21,915	2,057,271 153,154
County County	White County Public Library White River Regional Library	756,961 295,196	5,723	12,370	121,794 47,497	10,018	219,134 75,608	(14,888) (5,806)		(964) (91)	(15,852) (5,897)	131,239 51,180	21,915 4,403	153,154 55,583
County	Woodruff County	1,626,454	31,530	68,153	261,694	63,053	424,430	(31,989)		(7,724)	(39,713)	281,988	35,531	317,519
County	Yell County	4,673,240	90,593	195,823	751,917	159,926	1,198,259	(91,912)		(55,028)	(146,940)	810,227	35,491	845,718
County	Yell County Library	240,458	4,661	10,076	38,689		53,426	(4,729)		(10,566)	(15,295)	41,690	(4,378)	37,312
Court Clerk	Alpena District Court	17,835	346	747	2,870	5,544	9,507	(351)		(5)	(356)	3,092	2,780	5,872
Court Clerk	Benton County District Court									(27,063)	(27,063)		(12,631)	(12,631)
Court Clerk	Berryville District Court	66,458	1,288	2,785	10,693	881	15,647	(1,307)		(10,502)	(11,809)	11,522	(2,715)	8,807
Court Clerk	Blytheville District Court	43,387	841	1,818	6,981	1,229	10,869	(853)		(349)	(1,202)	7,522	451	7,973
Court Clerk Court Clerk	Booneville District Court Camden District Court	50,073 19,263	971 373	2,098 807	8,057 3,099	936 371	12,062 4,650	(985) (379)		(450)	(1,435) (1,480)	8,682 3,340	85 (193)	8,767 3,147
Court Clerk	Cherokee Village District Court	30.236	586	1.267	4.865	8.819	15.537	(595)		(1,101)	(603)	5,340	4.677	9,919
Court Clerk	Clarendon District Court	44,741	867	1,875	7,199	2.476	12,417	(880)		(11,095)	(11,975)	7,757	(1,953)	5,804
Court Clerk	Conway District Court	162,678	3,154	6,817	26,175	10,250	46,396	(3,200)		(1,275)	(4,475)	28,204	4,029	32,233
Court Clerk	De Queen District Court	141,151	2,736	5,915	22,711	8,077	39,439	(2,776)		(41)	(2,817)	24,472	2,631	27,103
Court Clerk	Dermott District Court	20,582	399	862	3,312	4,408	8,981	(405)		(117)	(522)	3,568	1,253	4,821
Court Clerk	DeValls Bluff District Court	18,955	367	794	3,050	1,386	5,597	(373)		(187)	(560)	3,286	676	3,962
Court Clerk	Dumas District Court	63,596	1,233	2,665	10,232	2,376	16,506	(1,251)		(3,902)	(5,153)	11,026	(56)	10,970
Court Clerk Court Clerk	East Camden District Court Elkins District Court	30,225 49,543	586 960	1,267 2,076	4,863 7.971	251 474	6,967 11.481	(594) (974)		(2,128)	(2,722)	5,240 8.590	(487) 213	4,753 8.803
Court Clerk	Eureka Springs District Court	71,108	1,378	2,980	11,441	578	16,377	(1,399)		(5,197)	(6,596)	12,328	(1,270)	11,058
Court Clerk	Fayetteville District Court	205,500	3.984	8,611	33,065	1,503	47,163	(4,042)		(45,653)	(49,695)	35,629	(12,611)	23,018
Court Clerk	Fort Smith District Court	125,123	2,426	5,243	20,132	543	28,344	(2,461)		(796)	(3,257)	21,693	(107)	21,586
Court Clerk	Hoxie District Court	36,171	701	1,516	5,820	969	9,006	(711)		(157)	(868)	6,271	228	6,499
Court Clerk	Lake Village District Court	35,297	684	1,479	5,679	1,999	9,841	(694)		(2,612)	(3,306)	6,120	203	6,323
Court Clerk	Little Rock District Court	553,052	10,721	23,175	88,985		122,881	(10,877)		(142,346)	(153,223)	95,886	(43,743)	52,143
Court Clerk	Lonoke District Court	50,375	977	2,111	8,105	1,541	12,734	(991)		(14,702)	(15,693)	8,734	(4,951)	3,783
Court Clerk	Marion District Court	53,512	1,037	2,242	8,610	2,007	13,896	(1,052)		(16)	(1,068)	9,278	844	10,122
Court Clerk Court Clerk	Maumelle District Court McCrory District Court	82,948 2,839	1,608 55	3,476 119	13,346 457	24	18,430 655	(1,631)		(12,594) (168)	(14,225) (224)	14,381 492	(4,040) (52)	10,341 440
Court Clerk	McGehee District Court	32,376	628	1.357	5,209	8.460	15,654	(637)		(176)	(813)	5,613	4,990	10,603
Court Clerk	Newport District Court	52,949	1,026	2,219	8,519	1,339	13,103	(1,041)		(16)	(1,057)	9,180	607	9,787
Court Clerk	North Little Rock District Court	580,229	11,248	24,313	93,358	24,801	153,720	(11,412)		(2,936)	(14,348)	100,598	6,313	106,911
Court Clerk	Osceola District Court	57,289	1,111	2,401	9,218	1,642	14,372	(1,127)		(446)	(1,573)	9,933	484	10,417
Court Clerk	Ozark District Court	40,576	787	1,700	6,529	9,171	18,187	(798)		(9)	(807)	7,035	2,857	9,892

				Defer	red Outflows of R	esources			Deferred Int	lows 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
B1.1.1.	Fundame	Net Pension	Actual	Pension Plan	Changes of	Share of	Deferred Outflows	Actual	Changes of	Share of	Deferred Inflows	Pension	Share of	Pension
Division Court Clerk	Employer Perry County District Court	Liability	Experience	Investments	Assumptions	Contributions	of Resources	Experience	Assumptions	\$ (5.270)	s (5,270)	Expense	\$ (3.301)	Expense \$ (3,301)
Court Clerk	Pine Bluff District Court	\$ 70,854	\$ 1,374	\$ 2,969	\$ 11,400	\$ 3,129	\$ 18,872	\$ (1,394)		(1,618)	(3,012)	\$ 12,284	253	12,537
Court Clerk	Sherwood District Court	95,986	1,861	4,022	15,444		21,327	(1,888)		(1,707)	(3,595)	16,642	(830)	15,812
Court Clerk	Siloam Springs District Court	87,456	1,695	3,665	14,072	2,988	22,420	(1,720)		(27)	(1,747)	15,163	1,077	16,240
Court Clerk	Springdale District Court	189,320	3,670	7,933	30,461	8,473	50,537	(3,724)		(48,333)	(52,057)	32,824	(10,572)	22,252
Court Clerk	Texarkana District Court	78,105	1,514 988	3,273	12,567	1,781	19,135	(1,536)		(24)	(1,560)	13,541	661	14,202
Court Clerk Court Clerk	Trumann District Court Tyronza District Court	50,966 39,417	764	2,136 1,652	8,200 6,342	3,636 758	14,960 9,516	(1,002) (775)		(14) (169)	(1,016) (944)	8,836 6,834	1,136 132	9,972 6,966
Court Clerk	Walnut Ridge District Court	47,699	925	1,999	7,675	2,081	12,680	(938)		(5,099)	(6,037)	8,270	(545)	7,725
Court Clerk	West Memphis District Court	68,533	1,329	2,872	11,027	2,831	18,059	(1,348)		(1,648)	(2,996)	11,882	153	12,035
Court Clerk	Wrightsville District Court	62,035	1,203	2,599	9,981	6,695	20,478	(1,220)		(4,073)	(5,293)	10,755	1,480	12,235
District Judge	Ashdown District Court	143,027	2,773	5,993	23,013	7,420	39,199	(2,813)		(1,716)	(4,529)	24,797	1,774	26,571
District Judge	Ashley County District Court	40,423	784	1,694	6,504	730	9,712	(795)		(22,339)	(23,134)	7,008	(6,321)	687
District Judge	Austin District Court Biscoe District Court	7,507 4,548	146 88	315 191	1,208 732	3,581 76	5,250 1,087	(148)		(3,068) (2,516)	(3,216)	1,302 788	1,122 (716)	2,424 72
District Judge District Judge	Bradley County District Court	31,800	616	1,333	5,117	516	7,582	(89) (625)		(2,516)	(2,605) (18,200)	5,513	(5,011)	502
	Brinkley District Court	68,639	1,331	2,876	11,044	3,861	19,112	(1,350)		(422)	(1,772)	11,900	1,317	13,217
District Judge	Cabot District Court	60,822	1,179	2,549	9,786	1,023	14,537	(1,196)		(35,808)	(37,004)	10,545	(10,317)	228
District Judge	Camden District Court	59,648	1,156	2,499	9,597	542	13,794	(1,173)		(250)	(1,423)	10,342	216	10,558
District Judge	Charleston District Court	28,297	549	1,186	4,553	2,899	9,187	(557)		(8)	(565)	4,906	984	5,890
	Cherokee Village District Court	21,222	411	889	3,415	632 206	5,347 206	(417)		(386)	(803)	3,679	84	3,763
	Chicot County District Court City of Ozark District Court	27,155	526	1,138	4,369	1,069	7,102	(534)		(11,944) (12,951)	(11,944) (13,485)	4,708	(3,958) (3,170)	(3,958) 1,538
District Judge	Clarks ville District Court	88,875	1,723	3,724	14,300	2,635	22,382	(1,748)		(1,094)	(2,842)	15,409	453	15,862
District Judge	Crossett District Court	28,616	555	1,199	4,604	782	7,140	(563)		(15,815)	(16,378)	4,961	(4,311)	650
District Judge	Dermott District Court					206	206	(,		(11,860)	(11,860)		(3,953)	(3,953)
	DeValls Bluff District Court	7,579	147	318	1,219	124	1,808	(149)		(4,187)	(4,336)	1,314	(1,194)	120
	East Camden District Court	9,596	186	402	1,544	83	2,215	(189)		(436)	(625)	1,664	(98)	1,566
	Elkins District Court Franklin County District Court	39,978 54,157	775 1,050	1,675 2,269	6,432 8,714	1,153 1,130	10,035 13,163	(786) (1,065)		(20,721) (12,345)	(21,507) (13,410)	6,931 9,389	(5,440) (3,017)	1,491 6,372
District Judge District Judge	Grant County District Court	39,877	773	1,671	6,416	877	9,737	(784)		(19,996)	(20,780)	6,914	(5,482)	1,432
District Judge	Hamburg District Court	20,212	392	847	3,252	329	4,820	(398)		(11,169)	(11,567)	3,504	(3,185)	319
District Judge	Hazen District Court	20,717	402	868	3,333	334	4,937	(407)		(11,449)	(11,856)	3,592	(3,264)	328
District Judge	Helena-West Helena District Court	62,967	1,221	2,639	10,131		13,991	(1,238)		(44,076)	(45,314)	10,917	(13,680)	(2,763)
District Judge	Hot Springs District Court	219,012	4,246 980	9,177 2.117	35,239 8.130	9,813	58,475 11,227	(4,307) (994)		(3,136)	(7,443)	37,971	2,188	40,159
	Lee County District Court Little Rock District Court	50,530 207,768	4,028	2,117 8,706	33.430	4.091	11,227 50,255	(4,086)		(28,462) (89,378)	(29,456) (93,464)	8,761 36,022	(8,811) (24,658)	(50) 11,364
	Malvern District Court	62,233	1,206	2,608	10,013	1,543	15,370	(1,224)		(27,103)	(28,327)	10,790	(7,083)	3,707
	Newport District Court	138,583	2,686	5,807	22,298	5,778	36,569	(2,726)		(1,352)	(4,078)	24,027	1,826	25,853
District Judge	Newton County District Court	32,913	638	1,379	5,296	882	8,195	(647)		(14,644)	(15,291)	5,706	(3,787)	1,919
District Judge	Ouachita County District Court	68,027	1,319	2,851	10,945	3,279	18,394	(1,338)		(911)	(2,249)	11,794	856	12,650
	Phillips County District Court Prairie Grove District Court	36,381 45.837	705 889	1,524 1.921	5,854 7,375	588 1.117	8,671 11.302	(716) (902)		(20,106)	(20,822) (25,177)	6,308 7.947	(5,733) (6,598)	575 1.349
District Judge District Judge	Randolph County District Court	45,837 101.995	1.977	1,921 4.274	7,375 16.411	9.632	11,302 32.294	(2.006)		(24,275) (3,329)	(5,335)	7,947 17.683	(6,598)	1,349
District Judge	Sharp County District Court	85,468	1,657	3,581	13,752	1,528	20,518	(1,681)		(635)	(2,316)	14,818	521	15,339
District Judge	Sheridan District Court	12,977	252	544	2,088	213	3,097	(255)		(7,174)	(7,429)	2,250	(2,044)	206
District Judge	Sherwood District Court	112,041	2,172	4,695	18,027	2,605	27,499	(2,204)		(57,720)	(59,924)	19,425	(15,679)	3,746
	Ward District Court	44,213	857	1,853	7,114	843	10,667	(870)		(24,434)	(25,304)	7,665	(6,888)	777
District Judge	West Fork District Court	60.505	4.040	0.000	40.000	2212	45.000	(4.000)		(18,090)	(18,090)	40.040	(11,326)	(11,326)
District Judge Municipal	Woodruff County District Court Alma Water and Sewer	62,525 703,809	1,212 13,644	2,620 29.492	10,060 113,242	2,046 2.475	15,938 158,853	(1,230) (13,842)		(1,135) (11,136)	(2,365) (24,978)	10,840 122,023	309 (1,983)	11,149 120,040
Municipal	Arkansas City	44.452	862	1.863	7,152	3,924	13,801	(13,642)		(7,926)	(8,800)	7,707	(3,782)	3,925
Municipal	Arkansas County Library	178,865	3,467	7,495	28,779	340	40,081	(3,518)		(21,390)	(24,908)	31,011	(6,539)	24,472
Municipal	Arkansas Municipal League	7,885,196	152,858	330,413	1,268,716	574,923	2,326,910	(155,084)		(354,923)	(510,007)	1,367,102	160,687	1,527,789
Municipal	Batesville Water Utility	2,430,575	47,118	101,848	391,076	102,429	642,471	(47,804)		(1,275)	(49,079)	421,403	33,122	454,525
Municipal	Bradford Water and Sewer	80,038	1,552	3,354	12,878	4,308	22,092	(1,574)		(87)	(1,661)	13,877	1,278	15,155
Municipal Municipal	Brinkley Water and Sewer Caddo Valley	493,477 84.604	9,566 1,640	20,678 3.545	79,400 13,613	3,352 10.336	112,996 29.134	(9,706) (1,664)		(1,193) (9,313)	(10,899) (10,977)	85,557 14.668	1,719 (1.150)	87,276 13.518
Municipal	Cando Valley Camden Water Utilities	1.168.215	22.646	3,545 48.952	187.964	63.655	323.217	(22,976)		(9,313)	(23,325)	202.540	21.277	223.817
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Pension Expense

Deferred Inflows of Resources

					Deterr	ea Outriows of R	esources			Deterred in	nows of Resources			Pension Expense	
							Changes in				Changes in			Net Amortization of Deferred Amounts 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 Expected and	Investment Earnings on		Contributions and Proportionate	Total	Between		Contributions and Proportionate	Total	Share of Plan	Contributions and Proportionate	Total
			Net Pension	Actual	Pension Plan	Changes of	Share of	Deferred Outflows	Expected and 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	Cammack Village		\$ 57,714	\$ 1,119	\$ 2,418	\$ 9,286	\$ 1,045	\$ 13,868	\$ (1,135)		\$ (1,183)	\$ (2,318)	\$ 10,006	\$ 147	\$ 10,153
Municipal Municipal	Cave City Central Arkansas Water		252,940 26,485,412	4,903 513,432	10,599 1,109,819	40,698 4,261,462	6,420 1,287,191	62,620 7,171,904	(4,975) (520,909)		(5,588) (7,887)	(10,563) (528,796)	43,854 4,591,929	1,289 433,907	45,143 5,025,836
Municipal	City of Alma		1,806,298	35,016	75,689	290,631	138,760	540,096	(35,526)		(6,690)	(42,216)	313,168	39,454	352,622
Municipal	City of Arkadelphia		4,396,318	85,225	184,219	707,361	162,874	1,139,679	(86,466)		(27,049)	(113,515)	762,215	60,771	822,986
Municipal	City of Ash Flat		401,883	7,791	16,840	64,662	32,351 36.086	121,644	(7,904)		(2,153)	(10,057)	69,677	10,660	80,337
Municipal Municipal	City of Ashdown City of Augusta		1,657,807 878,157	32,137 17,023	69,467 36,797	266,739 141,294	73,197	404,429 268,311	(32,605) (17,271)		(3,915) (245)	(36,520) (17,516)	287,424 152,251	14,976 24,737	302,400 176,988
Municipal	City of Austin		348,171	6,749	14,589	56,020	11,154	88,512	(6,848)		(107)	(6,955)	60,364	4,189	64,553
Municipal	City of Batesville		2,304,673	44,677	96,573	370,818	55,973	568,041	(45,328)		(92,015)	(137,343)	399,575	7,294	406,869
Municipal	City of Beebe		2,505,097	48,562	104,971	403,066	156,601	713,200	(49,270)		(762)	(50,032)	434,323	69,278	503,601
Municipal Municipal	City of Bentonville City of Bethel Heights		23,171,926 496,332	449,199 9.622	970,973 20,798	3,728,327 79.859	1,494,131 37.829	6,642,630 148,108	(455,740) (9,762)		(6,856) (150)	(462,596) (9,912)	4,017,451 86.052	551,178 15,792	4,568,629 101.844
Municipal	City of Biscoe		100,949	1,957	4,230	16,243	1,436	23,866	(1,985)		(355)	(2,340)	17,502	381	17,883
Municipal	City of Bono		486,821	9,437	20,399	78,329	52,941	161,106	(9,575)		(5,151)	(14,726)	84,403	13,159	97,562
Municipal	City of Bradford City of Brinkley		19,447 651,417	377 12,628	815 27,296	3,129 104,812	10,881 64,914	15,202 209,650	(382) (12,812)		(17,654)	(382)	3,372 112,940	3,222 10,667	6,594 123,607
Municipal Municipal	City of Bryant		5,195,937	100,726	217,725	836,018	336,659	1,491,128	(102,193)		(174,369)	(276,562)	900,850	31,635	932,485
Municipal	City of Cabot		6,042,625	117,139	253,204	972,249	160,328	1,502,920	(118,845)		(1,912)	(120,757)	1,047,645	72,163	1,119,808
Municipal	City of Calico Rock		277,152	5,373	11,614	44,593	22,387	83,967	(5,451)		(84)	(5,535)	48,052	10,413	58,465
Municipal Municipal	City of Carlisle City of Cave Springs		709,131 679,931	13,747 13,181	29,715 28,491	114,098 109,400	20,966 155,215	178,526 306,287	(13,947) (13,373)		(31,351) (149)	(45,298) (13,522)	122,946 117,884	(9,352) 53,057	113,594 170,941
Municipal	City of Cedarville		12,224	237	512	1,967	5,996	8,712	(240)		(149)	(13,522)	2,119	1,974	4,093
Municipal	City of Centerton		1,585,827	30,742	66,451	255,157	413,126	765,476	(31,190)		(401)	(31,591)	274,944	181,373	456,317
Municipal	City of Charleston		701,731	13,603	29,405	112,908	23,151	179,067	(13,801)		(25,263)	(39,064)	121,663	5,713	127,376
Municipal Municipal	City of Cherry Valley City of Clarks ville		86,230 1,561,036	1,672 30,261	3,613 65,412	13,874 251,168	661 44,694	19,820 391,535	(1,696) (30,702)		(796) (491)	(2,492) (31,193)	14,950 270,646	66 20,347	15,016 290,993
Municipal	City of Clinton		472,264	9,155	19,789	75,987	10,143	115,074	(9,288)		(277)	(9,565)	81,879	4,696	86,575
Municipal	City of Corning		910,875	17,658	38,168	146,558	44,871	247,255	(17,915)		(21,469)	(39,384)	157,924	3,566	161,490
Municipal	City of Cotter		301,666	5,848	12,641	48,538	6,131	73,158	(5,933)		(9,328)	(15,261)	52,302	(1,855)	50,447
Municipal Municipal	City of Crawfordsville City of Crossett		138,937 1,735,162	2,693 33,637	5,822 72,709	22,355 279,185	45,934	76,804 385,531	(2,733) (34,127)		(1,065) (163,775)	(3,798) (197,902)	24,088 300,835	21,431 (57,992)	45,519 242,843
Municipal	City of Decatur		933,725	18,101	39,126	150,235	307,781	515,243	(18,364)		(7,259)	(25,623)	161,885	144,011	305,896
Municipal	City of Des Arc		763,139	14,794	31,978	122,788	40,766	210,326	(15,009)		(226)	(15,235)	132,310	14,047	146,357
Municipal	City of Dewitt		780,225	15,125	32,694	125,537	27,801	201,157	(15,345)		(5,402)	(20,747)	135,272	5,070	140,342
Municipal Municipal	City of Dierks City of Dover		303,379 357,638	5,881 6.933	12,713 14.986	48,813 57,543	1,859 13.301	69,266 92,763	(5,967) (7,034)		(21,167) (560)	(27,134) (7,594)	52,599 62.006	(5,280) 5.562	47,319 67.568
Municipal	City of Elm Springs		205,577	3,985	8,614	33,077	9,662	55,338	(4,043)		(11,316)	(15,359)	35,642	(1,111)	34,531
Municipal	City of Emerson										(6,260)	(6,260)		(2,716)	(2,716)
Municipal Municipal	City of England City of Eudora		1,172,936 618,874	22,738 11.997	49,150 25.933	188,724 99,576	28,692 40,718	289,304 178,224	(23,069) (12,172)		(19,223) (182)	(42,292) (12,354)	203,359 107,298	9,675 14,776	213,034 122,074
Municipal	City of Eudora City of Farmington		926.465	17,960	25,933 38.822	149.067	33.559	239.408	(18,222)		(295)	(12,354)	160,627	15.557	176.184
Municipal	City of Flippin		545,223	10,569	22,846	87,726	36,687	157,828	(10,723)		(9,112)	(19,835)	94,528	9,509	104,037
Municipal	City of Fordyce		1,013,736	19,652	42,479	163,109	18,675	243,915	(19,938)		(7,680)	(27,618)	175,757	1,229	176,986
Municipal	City of Foreman		165,768	3,213	6,946	26,672	4,490	41,321	(3,260)		(6,926) (17,660)	(10,186) (17,660)	28,740	(1,158)	27,582
Municipal Municipal	City of Fulton City of Gassville		572,250	11.093	23,979	92.074	9,778	136,924	(11,255)		(5,115)	(17,000)	99.214	(5,535) (51)	(5,535) 99,163
Municipal	City of Gentry		939,443	18,212	39,366	151,155	65,229	273,962	(18,477)		(287)	(18,764)	162,877	30,013	192,890
Municipal	City of Goshen		100,310	1,945	4,203	16,140	15,255	37,543	(1,973)		(25)	(1,998)	17,391	5,466	22,857
Municipal Municipal	City of Gravette City of Green Forest		716,726 1,116,309	13,894 21,640	30,033 46,777	115,320 179,612	59,566 59,080	218,813 307,109	(14,096) (21,955)		(227) (7,160)	(14,323) (29,115)	124,263 193,541	28,423 18,320	152,686 211,861
Municipal Municipal	City of Greenland		1,116,309	21,640	46,777 5,724	21,977	19,371	49,720	(21,955)		(7,160)	(29,115)	193,541	18,320 7,787	211,861 31,469
Municipal	City of Gum Springs		26,357	511	1,104	4,241	231	6,087	(518)		(15,433)	(15,951)	4,570	(4,671)	(101)
Municipal	City of Hackett		203,713	3,949	8,536	32,777	7,871	53,133	(4,007)		(2,304)	(6,311)	35,319	2,727	38,046
Municipal	City of Hamburg		1,001,743	19,419	41,976	161,179	31,749	254,323	(19,702)		(20,581)	(40,283)	173,678	7,155	180,833
Municipal Municipal	City of Hampton City of Hardy		369,652 167,017	7,166 3,238	15,490 6,999	59,476 26,873	43,469 215	125,601 37,325	(7,270) (3,285)		(107) (4,098)	(7,377) (7,383)	64,089 28,957	17,548 (1,116)	81,637 27,841
Municipal	City of Harrisburg		564,526	10,944	23,655	90,831	12,004	137,434	(11,103)		(7,487)	(18,590)	97,875	(772)	97,103
Municipal	City of Harrison		4,984,170	96,620	208,852	801,945	96,158	1,203,575	(98,028)		(1,573)	(99,601)	864,134	36,878	901,012

Pension Expense

Deferred Inflows of Resources

			Deterr	ed Outflows of R	esources			Deterred in	llows of Resources			Pension Expense	
												Net Amortization of	
												Deferred Amounts	
												from Changes in	
					Changes in				Changes in			Proportion	
			Net Difference		Proportion and				Proportion and			and Differences	
			Between Projected		Differences				Differences			Between	
		Differences	and Actual		Between Employer		Differences		Between Employer		Proportionate	Employer	
		Between	Investment		Contributions and		Between		Contributions and		Share of	Contributions	
		Expected and	Earnings on		Proportionate	Total	Expected and		Proportionate	Total	Plan	and Proportionate	Total
	Net Pension	Actual	Pension Plan	Changes of		Deferred Outflows	Actual	Changes of		Deferred Inflows	Pension	Share of	Pension
Employer	Liability	Experience	Investments	Assumptions	Share of Contributions	of Resources	Experience	Changes of Assumptions	Share of Contributions	of Resources	Expense	Contributions	Expense
								Assumptions					
City of Haskell							+ (-,)		+ (=:,=:=)	+ (,)		+ (-,)	+,
City of Hazen	996,541	19,318	41,758	160,342	17,367	238,785	(19,600)		(15,531)	(35,131)	172,776	5,866	178,642
City of Heber Springs	1,873,434	36,317	78,503	301,433	39,719	455,972	(36,846)		(6,745)	(43,591)	324,808	12,808	337,616
City of Helena-West Helena	3,253,479	63,070	136,331	523,480	133,658	856,539	(63,989)		(273,926)	(337,915)	564,074	(20,008)	544,066
City of Holly Grove	35,845	695	1,502	5,767	241	8,205	(705)		(1,536)	(2,241)	6,215	(367)	5,848
City of Hope	4,505,588	87,343	188,798	724,942	87,238	1,088,321	(88,615)		(1,417)	(90,032)	781,160	35,991	817,151
City of Horatio	244,848	4,746	10,260	39,396	17,085	71,487	(4,816)		(6,235)	(11,051)	42,451	3,321	45,772
City of Hot Springs	21,702,818	420,719	909,413	3,491,950	555,152	5,377,234	(426,846)		(246,168)	(673,014)	3,762,743	46,530	3,809,273
City of Huntington	140,597	2,726	5,891	22,622	17,490	48,729	(2,765)		(11,511)	(14,276)	24,376	2,034	26,410
City of Huntsville	564,973	10,952	23,674	90,903	23,630	149,159	(11,112)		(178)	(11,290)	97,953	12,228	110,181
City of Huttig	165.218	3.203	6.923	26,583		36,709	(3,249)		(3,554)	(6.803)	28.645	(1,484)	27.161
City of Jacksonville	6,580,031	127,557	275,723	1,058,717		1,461,997	(129,415)		(83,202)	(212,617)	1,140,818	(29,392)	1,111,426
City of Jasper	221,894	4,302	9,298	35,702	11.987	61,289	(4,364)		(67)	(4,431)	38,471	4,951	43,422
City of Junction City	47,929	929	2,008	7,712	26,819	37,468	(943)		(07)	(943)	8,310	7,941	16,251
City of Kibler	4.301	83	180	692	12	967	(85)		(42)	(127)	746	(11)	735
City of Knoxville	214,513	4,158	8,989	34,515	24,363	72,025	(4,219)		(63)	(4,282)	37,191	11,899	49,090
	342.980	4,156 6.649									59,464	4.434	
City of Lamar			14,372	55,185	12,772	88,978	(6,746)		(105)	(6,851)			63,898
City of Lavaca	222,279	4,309	9,314	35,764	6,990	56,377	(4,372)		(12,704)	(17,076)	38,538	(3,660)	34,878
City of Lepanto	385,333	7,470	16,147	62,000	6,496	92,113	(7,579)		(122)	(7,701)	66,807	3,319	70,126
City of Leslie	82,440	1,598	3,454	13,265	3,709	22,026	(1,621)		(26)	(1,647)	14,293	1,507	15,800
City of Lewisville	281,669	5,460	11,803	45,320	11,509	74,092	(5,540)		(5,642)	(11,182)	48,835	3,757	52,592
City of Lincoln	975,790	18,916	40,889	157,003	29,740	246,548	(19,192)		(59,455)	(78,647)	169,178	(15,747)	153,431
City of Lockesburg	122,178	2,368	5,120	19,658	11,952	39,098	(2,403)		(12,147)	(14,550)	21,183	1,246	22,429
City of Lowell	2,109,451	40,893	88,392	339,407	101,066	569,758	(41,488)		(24,644)	(66,132)	365,728	31,687	397,415
City of Magnolia	2,461,637	47,720	103,150	396,074	97,775	644,719	(48,415)		(25,973)	(74,388)	426,788	16,728	443,516
City of Malvern	1,404,551	27,228	58,855	225,990	20,083	332,156	(27,624)		(2,383)	(30,007)	243,515	9,414	252,929
City of Mammoth Springs	279,282	5,414	11,703	44,936	3,087	65,140	(5,493)		(2,885)	(8,378)	48,421	(24)	48,397
City of Marked Tree	757,242	14,679	31,731	121,839	42,209	210,458	(14,893)		(225)	(15,118)	131,287	15,386	146,673
City of Marshall	353.087	6.845	14.795	56.811	485	78,936	(6,944)		(14,333)	(21,277)	61,217	(7,735)	53.482
City of Marvell	388,583	7,533	16,283	62,522	20,051	106,389	(7,643)		(14,088)	(21,731)	67,371	3,471	70,842
City of McRae	160,347	3,108	6,719	25,800	20,924	56,551	(3,154)		(3,745)	(6,899)	27,800	4.845	32,645
City of Melbourne	415,094	8,047	17,394	66,788	26,354	118,583	(8,164)		(131)	(8,295)	71,967	11,685	83,652
City of Mena	1,972,545	38,239	82,656	317,379	63.589	501,863	(38,796)		(6,130)	(44,926)	341,992	19,865	361,857
City of Monette	284,822	5,521	11,935	45,827	5,153	68,436	(5,602)		(401)	(6,003)	49,381	2,460	51,841
City of Monticello	3,593,903	69,669	150,595	578,254	144,788	943,306	(70,684)		(1,068)	(71,752)	623,096	43,182	666,278
City of Morrilton	3,684,993	71.435	154,412	592.910	163.238	981.995	(72,476)		(1,111)	(73,587)	638.889	57.935	696.824
City of Mount Ida	431,711	8,369	18,090	69,462	17,369	113,290	(8,491)		(136)	(8,627)	74.848	8,031	82,879
City of Mountain Home	6,759,149	131,029	283,229	1,087,537	129,079	1,630,874	(132,937)		(18,414)	(151,351)	1,171,873	51,804	1,223,677
City of Mountain Pine	170,400	3,303	7,140	27,417	13,873	51,733	(3,351)		(13,637)	(16,988)	29,543	3,694	33,237
City of Mountain View	812,596	15,753	34,050	130,745	29,884	210,432	(15,982)		(253)	(16,235)	140,885	13,089	153,974
City of Mountain View Water and Wastewater Department	539,875	10,466	22,622	86,865	213,964	333,917	(10,618)		(156)	(10,774)	93,601	84,159	177,760
City of Nashville	2,745,240	53,218	115,034	441,705	154,815	764,772	(53,993)		(52,361)	(106,354)	475,958	21,266	497,224
City of Ola	137,380	2,663	5,757	22,104	16,824	47,348	(2,702)		(36)	(2,738)	23,818	5,455	29,273
City of Pangburn	72,494	1,405	3,038	11,664	2,074	18,181	(1,426)		(23)	(1,449)	12,569	764	13,333
City of Paragould	4,339,838	84,130	181,852	698,273	113,190	1,077,445	(85,355)		(8,010)	(93,365)	752,423	31,411	783,834
City of Paris	2,021,703	39,192	84,715	325,289	96,054	545,250	(39,762)		(17,405)	(57,167)	350,514	20,244	370,758
City of Perryville	575,271	11,152	24,106	92,560	28,888	156,706	(11,314)		(431)	(11,745)	99,738	14,769	114,507
City of Piggott	753,249	14,602	31,563	121,197	1,180	168,542	(14,815)		(47,170)	(61,985)	130,595	(13,678)	116,917
City of Plummerville	222,124	4,306	9,308	35,739		49,353	(4,369)		(30,564)	(34,933)	38,511	(12,448)	26,063
City of Prairie Grove	1,307,599	25,348	54,792	210,391	13,474	304,005	(25,718)		(3,909)	(29,627)	226,706	6,573	233,279
City of Prescott	1,823,939	35,358	76,429	293,469	22,759	428,015	(35,873)		(50,175)	(86,048)	316,227	(19,410)	296,817
City of Quitman	478,004	9,266	20,030	76,910	7,855	114,061	(9,401)		(7,016)	(16,417)	82,874	(40)	82,834
City of Ravenden	54,425	1,055	2,281	8,757	333	12,426	(1,070)		(2,167)	(3,237)	9,436	(1,127)	8,309
City of Rector	433,762	8,409	18,176	69,792	10,501	106,878	(8,531)		(3,045)	(11,576)	75,204	1,984	77,188
City of Rison	335.882	6,511	14.074	54.043	6.994	81.622	(6,606)		(936)	(7,542)	58.234	3.086	61.320
City of Rogers	13,449,077	260,717	563,557	2,163,936	324,639	3,312,849	(264,513)		(67,502)	(332,015)	2,331,745	85.788	2,417,533
City of Russellville	4,063,645	78,776	170,279	653,834	193,044	1,095,933	(79,923)		(8,331)	(88,254)	704,538	70,437	774,975
City of Salem	249,764	4,842	10,466	40,187	14,988	70,483	(4,912)		(74)	(4,986)	43,303	6,211	49,514
City of Searcy	5,624,515	109,034	235,684	904,976	90,335	1,340,029	(110,622)		(40,111)	(150,733)	975,155	7,655	982,810

				Deferr	red Outflows of Re	esources			Deferred Inf	lows 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
Municipal	City of Shannon Hills	\$ 367,374	\$ 7,122	\$ 15,394	\$ 59,110	\$ 20,951	\$ 102,577	\$ (7,225)		\$ (2,637)	\$ (9,862)	\$ 63,694		\$ 69,444
Municipal	City of Sheridan	2,615,432	50,701 893	109,594	420,819	21,757	602,871	(51,440)		(23,010)	(74,450)	453,453	538	453,991
Municipal Municipal	City of Shirley City of Smackover	46,065 338,445	6,561	1,930 14,182	7,412 54,455	1,745 12,495	11,980 87,693	(906) (6,656)		(14) (13,704)	(920) (20,360)	7,987 58,678	663 2,413	8,650 61,091
Municipal	City of Stamps	550.803	10,678	23.080	88.623	8.363	130.744	(10,833)		(14.854)	(25,687)	95,496	(552)	94.944
Municipal	City of Strong	160,041	3,102	6,706	25,750	32,120	67,678	(3,148)		(7,489)	(10,637)	27,747	5,478	33,225
Municipal	City of Stuttgart	3,512,626	68,094	147,190	565,176	43,118	823,578	(69,086)		(99,188)	(168,274)	609,004	(9,493)	599,511
Municipal	City of Summit	127,049	2,463	5,324	20,442	13,060	41,289	(2,499)		(36)	(2,535)	22,027	4,423	26,450
Municipal	City of Van Buren	3,106,245	60,216	130,161	499,790		690,167	(61,093)		(101,298)	(162,391)	538,548	(41,617)	496,931
Municipal	City of Vilonia	376,309	7,295	15,768	60,548	131,735	215,346	(7,401)		(119)	(7,520)	65,243	58,201	123,444
Municipal	City of Viola	25,091	486	1,051	4,037	1,052	6,626	(493)		(2,201)	(2,694)	4,350	(202)	4,148
Municipal	City of Waldron	1,090,212	21,134	45,683	175,413	56,565	298,795	(21,442)		(7,087)	(28,529)	189,016	23,655	212,671
Municipal	City of Ward City of Warren	1,519,006 1,598,921	29,447 30.996	63,651 67,000	244,406 257,264	66,467 21.774	403,971 377.034	(29,875) (31,447)		(12,036) (100,467)	(41,911) (131,914)	263,359 277,214	27,985 (19,661)	291,344 257,553
Municipal Municipal	City of West Fork	767,041	14,869	32,141	123,416	17,419	187,845	(15,086)		(6,915)	(22,001)	132,986	1,774	134,760
Municipal	City of Western Grove	48,616	942	2,037	7,822	1,812	12,613	(956)		(0,915)	(22,001)	8,429	339	8,768
Municipal	City of Wilmar	126,436	2,451	5,298	20,343	2,052	30,144	(2,487)		(2,887)	(5,374)	21,921	(120)	21,801
Municipal	City of Wynne	1,314,852	25,489	55,096	211,558	38,875	331,018	(25,860)		(408)	(26,268)	227,963	13,675	241,638
Municipal	City of Yellville	344,533	6,679	14,437	55,435	16,525	93,076	(6,776)		(9,366)	(16,142)	59,734	1,384	61,118
Municipal	Clinton Water and Sewer	798,459	15,478	33,458	128,471	21,217	198,624	(15,704)		(7,180)	(22,884)	138,433	8,729	147,162
Municipal	Crossett Public Library	235,568	4,567	9,871	37,903	13,851	66,192	(4,633)		(75)	(4,708)	40,842	6,655	47,497
Municipal	Crossett Water Commission	344,077	6,670	14,418	55,361	11,133	87,582	(6,767)		(11,397)	(18,164)	59,655	(841)	58,814
Municipal	El Dorado Water and Sewer	3,212,529	62,276	134,615	516,891	80,563	794,345	(63,183)		(1,002)	(64,185)	556,975	28,421	585,396
Municipal	Fordyce Water Department	420,642	8,154	17,626	67,681	30,772	124,233	(8,273)		(1,432)	(9,705)	72,929	9,717	82,646
Municipal Municipal	Forrest City Forrest City Water Utility	3,146,206 1,580,803	60,991 30,645	131,836 66,240	506,220 254,349	85,976 71,764	785,023 422,998	(61,879) (31,091)		(28,366) (489)	(90,245) (31,580)	545,476 274.073	13,384 30,723	558,860 304,796
Municipal	Fort Smith Public Library	1,718,177	33,308	71,997	276,452	13.594	422,996 395.351	(33,793)		(119,474)	(153,267)	297.890	(29,957)	267.933
Municipal	Harrisburg Water and Gas	463,935	8,994	19,440	74,646	10,004	103,080	(9,125)		(18,193)	(27,318)	80,435	(6,224)	74,211
Municipal	Hope Water and Light	3,933,744	76,257	164,836	632,933	75,783	949,809	(77,368)		(37,466)	(114,834)	682,016	6,017	688,033
Municipal	Hot Springs Advertising and Promotion	3,030,218	58,742	126,975	487,557	94,766	768,040	(59,598)		(942)	(60,540)	525,366	37,374	562,740
Municipal	Huntsville Water and Sewer Commission	630,523	12,223	26,421	101,450	36,211	176,305	(12,401)		(187)	(12,588)	109,317	13,515	122,832
Municipal	Jacksonville Wastewater Utility	1,842,795	35,723	77,219	296,503	10,566	420,011	(36,244)		(80,851)	(117,095)	319,496	(20,681)	298,815
Municipal	Jacksonville Water Commission	1,637,449	31,743	68,614	263,463	11,241	375,061	(32,205)		(26,841)	(59,046)	283,894	(5,035)	278,859
Municipal	Little Rock Wastewater Utility Malvern Water Works	18,490,096	358,439 28,208	774,791	2,975,028 234,127	731,729 31,993	4,839,987	(363,659)		(5,647)	(369,306)	3,205,735 252,283	277,805	3,483,540 264.317
Municipal Municipal	McGehee Water and Sewer	1,455,125 359,027	28,208 6.960	60,974 15,044	234,127 57,767	19.666	355,302 99,437	(28,619) (7,061)		(9,302)	(29,075) (16,363)	252,283 62,247	12,034 596	264,317 62,843
Municipal	Mena Water and Sewer	761,223	14,757	31,898	122,480	6,843	175,978	(14,972)		(241)	(15,213)	131,978	2,780	134,758
Municipal	Mount Pleasant Water	97,034	1,881	4,066	15,613	6,629	28,189	(1,908)		(29)	(1,937)	16,823	2,646	19,469
Municipal	North Little Rock Advertising and Promotion Commission	549,411	10,651	23,022	88,399	63,693	185,765	(10,806)		(153)	(10,959)	95,255	26,109	121,364
Municipal	Pangburn Water	188,183	3,648	7,885	30,278	13,023	54,834	(3,701)		(3,537)	(7,238)	32,626	2,468	35,094
Municipal	Piggott Light, Water, and Sewer	1,103,785	21,397	46,252	177,597	21,770	267,016	(21,709)		(27,119)	(48,828)	191,370	754	192,124
Municipal	Rogers Water Utilities	4,452,464	86,313	186,572	716,395	375,880	1,365,160	(87,570)		(1,248)	(88,818)	771,949	130,334	902,283
Municipal Municipal	Star City	421,672 313,437	8,174 6,076	17,669 13,134	67,846 50,432	6,407 19,671	100,096 89,313	(8,293)		(15,415) (2,024)	(23,708) (8,189)	73,108 54,342	(3,673) 7,239	69,435 61,581
Municipal	Star City Water and Sewer Town of Bigelow	313,437	6,076	13,134	50,432	6,755	6,755	(6,165)		(21,757)	(21,757)	54,342	(4,376)	(4,376)
Municipal	Town of Highfill	178,666	3,464	7,487	28,747	1,433	41,131	(3,514)		(13,090)	(16,604)	30,976	(3,079)	27,897
Municipal	Van Buren Municipal Utilities	2,165,277	41,975	90,732	348,390	35,392	516,489	(42,586)		(27,130)	(69,716)	375,407	(3,868)	371,539
Municipal	Vilonia Waterworks Association	814,546	15,790	34,132	131,059	6,894	187,875	(16,020)		(36,928)	(52,948)	141,223	(8,805)	132,418
Municipal	Warren Water and Sewer	692,976	13,434	29,038	111,499	39,183	193,154	(13,629)		(6,712)	(20,341)	120,145	8,684	128,829
Municipal	Wynne Water Utilities	1,094,048	21,209	45,844	176,031	34,685	277,769	(21,517)		(633)	(22,150)	189,681	14,590	204,271
Other	Alpine Public Water Authority	35,231	683	1,476	5,669	583	8,411	(693)		(318)	(1,011)	6,108	37	6,145
Other	Benton County Solid Waste Management District	543,741	10,541	22,784	87,487	112,616	233,428	(10,694)		(154)	(10,848)	94,272	44,139	138,411
Other	Blytheville-Gosnell Airport	443,783	8,603 1,094	18,596 2,364	71,404	11,472 170	110,075	(8,728)		(49,850)	(58,578)	76,941 9,782	(20,413)	56,528 9,784
Other Other	Boone County Regional Airport Boston Mountain Solid Waste District	56,421 807.230	1,094	2,364 33,825	9,078 129.882	91.021	12,706 270,377	(1,110) (15,876)		(284) (241)	(1,394) (16,117)	9,782 139.954	39,790	9,784 179,744
Other	Buffalo Island Regional Water District	217,536	4,217	9,115	35,001	1,850	50,183	(4,278)		(69)	(4,347)	37,716	645	38,361
Other	Clark County Country Water Facilities	110,898	2,150	4,647	17,843	92	24,732	(2,181)		(737)	(2,918)	19,227	(185)	19,042
Other	Hot Spring County Solid Waste Authority	1,228,127	23,808	51,462	197,604	11,802	284,676	(24,155)		(15,759)	(39,914)	212,927	(5,743)	207,184
Other	James Fork Regional Water District	930,547	18,039	38,993	149,724	7,959	214,715	(18,302)		(14,702)	(33,004)	161,334	(5,976)	155,358

Pension Expense

Deferred Inflows of Resources

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN SCHEDULE OF PENSION AMOUNTS BY EMPLOYER FOR THE YEAR ENDED JUNE 30, 2017

Deferred Outflows of Resources

				Deteri	rea Outriows of R	tesources			Deterred in	llows 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 Employe		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		Changes of	Share of	Deferred Inflows	Pension	Share of	Pension
Division	Employer	Liability	Experience	Investments	Assumptions	Contributions	of Resources	Experience	Assumptions		of Resources	Expense	Contributions	Expense
Other	Kimzey Regional Water District	\$ 726,982	\$ 14,093	\$ 30,463	\$ 116,970			\$ (14,298)		\$ (4,652)		\$ 126,041	\$ 7,596	\$ 133,637
Other	Little River County Rural Development Authority Water System	246,977	4,788	10,349	39,738	138,199		(4,857)			(4,857)	42,820	40,918	83,738
Other	Madison County Water Facilities Board	602,088	11,672	25,229	96,875	336,904		(11,842)			(11,842)	104,388	99,752	204,140
Other	Marion County Regional Airport	7,886	153	330	1,269	554		(155)		(2,096)	(2,251)	1,367	(696)	671
Other	Milltown-Washburn Water Authority	271,286	5,259	11,368	43,649	10,324		(5,336)		(85)	(5,421)	47,034	4,075	51,109
Other	Montgomery County Regional Public Water Authority	86,649	1,680	3,631	13,942	1,624		(1,704)		(1,564)	(3,268)	15,023	277	15,300
Other	Nevada County-Prescott Solid Waste	101,490	1,967	4,253	16,330	4,868		(1,996)		(4,936)	(6,932)	17,596	(287)	17,309
Other	North Garland County Regional Water District	472,129	9,152	19,784	75,965	5,003		(9,286)		(6,747)	(16,033)	81,856	(2,660)	79,196
Other	Northeast Arkansas Regional Solid Waste Management District	758,734	14,708	31,793	122,079	25,383		(14,923)		(36,172)	(51,095)	131,546	158	131,704
Other	Paragould Housing Authority	528,970	10,254	22,165	85,110	24,718		(10,404)		(162)	(10,566)	91,711	9,300	101,011
Other	Paron-Owensville Water Authority	126,301	2,448	5,292	20,322	15,786		(2,484)		(36)	(2,520)	21,898	5,550	27,448
Other	Pulaski Area Geographic Information System	404,386	7,839	16,945	65,065	13,095		(7,953)		(40,029)	(47,982)	70,111	(5,292)	64,819
Other	Pulaski County Solid Waste Management District	521,690	10,113	21,860	83,939	27,343		(10,260)		(156)	(10,416)	90,448	10,017	100,465
Other	Riversouth Rural Water District	196,905	3,817	8,251	31,682	9,388		(3,873)		(60)	(3,933)	34,138	4,017	38,155
Other Other	Saline County Regional Solid Waste Management District Sardis Water Association	271,727 695,256	5,268 13.478	11,386 29.133	43,720 111.866	15,990 56.471		(5,344)		(22,585)	(27,929)	47,111 120.541	943 19.533	48,054 140.074
						,	.,	(13,674)		(201)	(13,875)	- , -		
Other	South Bend Fire District No. 10	27,720 259,811	537 5,037	1,162 10,887	4,460 41,803	15,511		(545)		(22,565)	(545) (27,675)	4,806 45,045	4,593 (8,099)	9,399 36,946
Other	Southeast White County Water Association					44500	57,727	(5,110)						
Other Other	Southwest Boone County Water Association Southwest White County Water Association	252,835 360.680	4,901 6.992	10,595 15.114	40,681 58.033	14,562 17.190		(4,973) (7,094)		(78) (14.858)	(5,051) (21,952)	43,835 62,533	6,247 4,064	50,082 66.597
Other	Upper Southwest Arkansas Regional Solid Waste Management District	1,161,704	22,520	48.679	186,916	12,535		(22,848)		(16,198)	(39.046)	201.411	(1,487)	199.924
Other	Washington Water Authority	949,443	18,405	39,785	152,764	40,231		(22,646)		(21,065)	(39,738)	164,610	5,173	169,783
	: Alma School District No. 30	949,443	10,405	39,765	152,764	40,231		(10,073)		(2,452)	(2,452)	104,010	(854)	(854)
	Alpena School District No. 5					31	31			(635)	(635)		(397)	(397)
	Arkadelphia School District No. 1	29.336	569	1,229	4.720	437	6.955	(577)		(4.439)	(5.016)	5.086	(1.943)	3.143
	: Ashdown School District No. 31	29,330	509	1,229	4,720	207		(377)		(3,952)	(3,952)	5,000	(1,131)	(1,131)
	Atkins School District No. 18	19,543	379	819	3,144	58		(384)		(3,426)	(3,810)	3.388	(1,552)	1,836
	Bald Knob School District	11,544	224	484	1,857	167		(227)		(11,013)	(11,240)	2,001	(4,428)	(2,427)
	Barton School District No. 4	11,011			1,007	101	2,102	(22.7)		(1,818)	(1,818)	2,001	(1,137)	(1,137)
	Bauxite School District No. 14	5.731	111	240	922	135	1,408	(113)		(3,121)	(3,234)	994	(850)	144
	Beebe School District	-,					.,	()		(1,094)	(1,094)		(684)	(684)
School Distric	Benton School District No. 8	33,660	653	1,410	5,416		7,479	(662)		(4,602)	(5,264)	5,836	(2,038)	3,798
	Bentonville School District No. 6			, -	-, -		, .	(,		(7,414)	(7,414)	-,	(4,642)	(4,642)
School Distric	Bergman School District No. 3	8,741	169	366	1,406	172	2,113	(172)		(1,287)	(1,459)	1,515	(539)	976
	Berryville School District No. 27	13,788	267	578	2,218	489	3,552	(271)		(102)	(373)	2,390	97	2,487
School Distric	Blytheville School District No. 5	19,797	384	830	3,185	123	4,522	(389)		(26)	(415)	3,432	24	3,456
School Distric	Booneville School District No. 65	33,257	645	1,394	5,351	836	8,226	(654)		(4,660)	(5,314)	5,766	(947)	4,819
School Distric	Bradley School District No. 20	7,655	148	321	1,232	1,471	3,172	(151)		(2)	(153)	1,327	480	1,807
School Distric	Brinkley School District No. B	1,165	23	49	187		259	(23)		(7,655)	(7,678)	202	(3,564)	(3,362)
	Brookland School District No. 14									(4,126)	(4,126)		(1,766)	(1,766)
School Distric	: Cabot School District No. 4	13,223	256	554	2,127		2,937	(260)		(12,730)	(12,990)	2,292	(4,866)	(2,574)
	Cedarville School District No. 44					512	512			(6,926)	(6,926)		(2,509)	(2,509)
	: Clarendon School District No. 6									(2,450)	(2,450)		(1,011)	(1,011)
	Clarks ville School District No. 17	36,673	711	1,537	5,901	1,013		(721)		(11)	(732)	6,358	390	6,748
	: Clinton School District No. 1					52	52			(6,658)	(6,658)		(1,994)	(1,994)
	Concord School District No. 3									(8,171)	(8,171)		(2,652)	(2,652)
	Conway School District No. 1	25,546	495	1,070	4,110		5,675	(502)		(18,750)	(19,252)	4,429	(6,622)	(2,193)
	: Corning School District No. 8					298				(6,312)	(6,312)		(2,390)	(2,390)
	Cossatot River School District	10,594	205	444	1,705	1,722		(208)		(4)	(212)	1,837	857	2,694
	Cotter School District No. 60	11,494	223	482	1,849	954	3,508	(226)		(74)	(300)	1,993	271	2,264
	Crossett School District No. 52									(1,010)	(1,010)		(631)	(631)
	Cutter Morning Star Schools									(1,391)	(1,391)		(872)	(872)
	Dardanelle School District No. 15					52				(3,152)	(3,152)		(908)	(908)
	Deer School District No. 21	4,452 19.355	86 375	187 811	716 3.114	143 765		(88) (381)		(6,989) (1,599)	(7,077) (1,980)	772 3.356	(2,005)	(1,233) 2,865
	Des Arc School District No. 5					/65							(491)	
	Dollarway School No. 2 Dover School District No. 17	4,965 2.378	96 46	208 100	799 383	269	1,103 798	(98) (47)		(25,430) (2,405)	(25,528) (2,452)	861 412	(10,599) (569)	(9,738) (157)
	: Dover School District No. 17 : Dumas Special School District No. 6	2,378 4.605	46 89	100	383 741	269		(47)		(2,405)	(2,452)	412 798	(923)	(157)
	: Dumas Special School District No. 6 : El Dorado School District No. 15	4,605 10,255	89 199	193 430	741 1,650	53	1,076 2,279	(91)		(2,261) (5,421)	(2,352)	798 1,778	(923)	(125) (284)
SCHOOL DISTRIC	EL DOLAGO SCHOOL DISTRICTINO. 13	10,255	199	430	1,050		2,279	(202)		(5,421)	(5,623)	1,778	(2,062)	(204)

			Defer	red Outflows of R	esources			Deferred Inf	lows 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
School District England School District No. 2	\$ 12,454	\$ 241	\$ 522	\$ 2,004	\$ 759	\$ 3,526	\$ (245)		\$ (436)	\$ (681)	\$ 2,159	\$ 196	\$ 2,355
School District Fairview School District	44,295	859	1,856	7,127	1,667	11,509	(871)		(756)	(1,627)	7,680	163	7,843
School District Fayetteville School District No. 1	89,597	1,737	3,754	14,416	10,792	30,699	(1,762)		(27,768)	(29,530)	15,534	(7,493) (329)	8,041
School District Flippin School District No. 26 School District Fordyce School District No. 39					324	324			(527) (5,265)	(527) (5,265)		(1,814)	(329) (1,814)
School District Foreman School District No. 25					192	192			(1,707)	(1,707)		(579)	(579)
School District Forrest City School District No. 7	81,888	1,587	3,431	13,176	3,128	21,322	(1,611)		(5,502)	(7,113)	14,197	(2,157)	12,040
School District Fort Smith School District	147,448	2,858	6,179	23,724		32,761	(2,900)		(30,489)	(33,389)	25,564	(11,884)	13,680
School District Fouke School District No. 15									(2,203)	(2,203)		(1,352)	(1,352)
School District Genoa Central School District No. 1	819	16	34	132	468	650	(16)		(2,645)	(2,661)	142	(532)	(390)
School District Gentry School District No. 19	11,211	217	470	1,804	643	3,134	(220)		(5,655)	(5,875)	1,944	(1,960)	(16)
School District Green Forest School District No. 32	6,137	440	257	987		1,363	(404)		(8,692)	(8,692)	1.064	(2,800)	(2,800)
School District Greenwood School District No. 25 School District Hamburg School District No. 51	17,952	119 348	752	2,888	96	4,084	(121) (353)		(16,336) (3,703)	(16,457) (4,056)	3,112	(6,702) (2,213)	(5,638) 899
School District Harrison School District No. 1	17,332	340	732	2,000	30	4,004	(555)		(1,596)	(1,596)	3,112	(742)	(742)
School District Hazen School District No. 2									(2,856)	(2,856)		(1,177)	(1,177)
School District Heber Springs School District No. 1									(1,178)	(1,178)		(737)	(737)
School District Helena-West Helena School District No. 2	45,065	874	1,888	7,251		10,013	(886)		(13,517)	(14,403)	7,813	(5,521)	2,292
School District Highland School District No. 42									(2,745)	(2,745)		(1,438)	(1,438)
School District Hope School District No. 1-A	46,887	909	1,965	7,544		10,418	(922)		(11,152)	(12,074)	8,129	(4,892)	3,237
School District Horatio School District No. 55	7,155	139	300	1,151	330	1,920	(141)		(295)	(436)	1,240	24	1,264
School District Hot Springs School District No. 6 School District Hoxie School District No. 46	111,500	2,161	4,672	17,940	4,597	29,370	(2,193)		(2,946) (2,789)	(5,139) (2,789)	19,331	(121) (1,387)	19,210 (1,387)
School District House School District No. 46 School District Huntsville School District No. 1	16,309	316	683	2,624	594	4,217	(321)		(2,769)	(2,789)	2,828	(329)	2,499
School District Izard County Consolidated School District No. 1	10,000	0.0	000	2,021	001	7,2.11	(02.)		(3,007)	(3,007)	2,020	(1,882)	(1,882)
School District Jackson County School District No. 5					841	841			(3,862)	(3,862)		(1,050)	(1,050)
School District Jasper School District No. 1									(13,750)	(13,750)		(5,914)	(5,914)
School District Jonesboro School District No. 1	11,075	215	464	1,782	508	2,969	(218)		(9,102)	(9,320)	1,920	(5,245)	(3,325)
School District Junction City School District No. 75	4,390	85	184	706	143	1,118	(86)		(21)	(107)	761	59	820
School District Lafayette County School District	8,764	170	367	1,410		1,947	(172)		(6,426)	(6,598)	1,519	(2,821)	(1,302)
School District Lake Hamilton School District No. 5 School District Lakeside School District No. 1	10,972	213	460	1,765	1	2,439	(216)		(2,168) (3,179)	(2,384) (3,179)	1,902	(855) (990)	1,047 (990)
School District Lavaca School District No. 3					48	48			(2,295)	(2,295)		(908)	(908)
School District Lee County School District No. 1	15.716	305	659	2,529	722	4,215	(309)		(4,609)	(4,918)	2,725	(2,593)	132
School District Little Rock School District	335,889	6,511	14,075	54,044		74,630	(6,606)		(136,489)	(143,095)	58,235	(51,395)	6,840
School District Lonoke School District No. 1					37	37			(14,652)	(14,652)		(5,298)	(5,298)
School District Magazine School District No. 15	6,882	133	288	1,107	115	1,643	(135)		(1,586)	(1,721)	1,193	(804)	389
School District Magnolia School District No. 14	6,003	116	252	966	243	1,577	(118)		(2,079)	(2,197)	1,041	(1,217)	(176)
School District Malvern School District	47.044	007	2.002	7.000	219	219	(0.40)		(3,765)	(3,765)	0.000	(1,418)	(1,418)
School District Marion School District No. 3 School District McCrory School District No. 12	47,811 22,781	927 442	2,003 955	7,693 3,665	4,560 658	15,183 5,720	(940) (448)		(6,362) (219)	(7,302) (667)	8,289 3,950	(1,201) 72	7,088 4.022
School District McNeil School District No. 37 (Stephens)	22,701	442	333	3,003	030	3,720	(440)		(6,221)	(6,221)	5,550	(3,896)	(3,896)
School District Mountain Home School District No. 9	6,495	126	272	1,045	19	1,462	(128)		(3,262)	(3,390)	1,126	(975)	151
School District Mountain View School District No. 30					429	429			(10,354)	(10,354)		(3,642)	(3,642)
School District Mountainburg School District No. 16	10,033	195	420	1,614	1,238	3,467	(197)		(4)	(201)	1,740	494	2,234
School District Newport School District									(9,455)	(9,455)		(4,253)	(4,253)
School District North Little Rock School District No. 1	53,557	1,038	2,244	8,617		11,899	(1,053)		(50,606)	(51,659)	9,286	(22,065)	(12,779)
School District Osceola School District No. 1	3,973 11,783	77	166	639	288 732	1,170 3,350	(78)		(3,495)	(3,573) (447)	689	(856) 146	(167) 2,189
School District Ozark School District No. 14 School District Paragould School District No. 1	11,783	228	494	1,896	732 214	3,350	(232)		(215) (6,228)	(6,228)	2,043	(1,754)	2,189 (1,754)
School District Piggott School District No. 52	3,357	65	141	540	133	879	(66)		(1,965)	(2,031)	582	(1,124)	(542)
School District Pine Bluff School District No. 3	127,771	2,477	5,354	20,558		28,389	(2,513)		(15,913)	(18,426)	22,152	(5,441)	16,711
School District Pocahontas School District No. 19									(11,616)	(11,616)		(6,095)	(6,095)
School District Pottsville School District No. 61	9,052	175	379	1,456	217	2,227	(178)		(3)	(181)	1,569	81	1,650
School District Pulaski County Special School District	84,871	1,645	3,556	13,656		18,857	(1,669)		(55,077)	(56,746)	14,715	(17,973)	(3,258)
School District Rogers School District No. 30	6,650	129	279	1,070	94	1,572	(131)		(809)	(940)	1,153	(270)	883
School District Russellville School District No. 14 School District Searcy County School District No. 17	46,167 4,744	895 92	1,935 199	7,428	183	10,258 1,237	(908) (93)		(13,919) (565)	(14,827) (658)	8,004 823	(6,095) (125)	1,909 698
School District Searcy County School District No. 17 School District Sheridan School District No. 37	25,793	500	1,081	4,150	370	6,101	(507)		(7,304)	(7,811)	4,472	(1,947)	2,525
School District Shirley School District No. 3	17,470	339	732	2,811	1,369	5,251	(344)		(675)	(1,019)	3,029	103	3,132
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				Defen	red Outflows of R	esources			Deferred In	flows 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
B	Footbase	Net Pension	Actual	Pension Plan	Changes of	Share of	Deferred Outflows	Actual	Changes of	Share of	Deferred Inflows	Pension	Share of	Pension
Division School Distric	Employer Siloam Springs School District No. 21	Liability \$ 29,465	\$ 571	\$ 1,235	Assumptions \$ 4,741	\$ 761	s 7,308	\$ (580)	Assumptions	\$ (1,653)	of Resources \$ (2,233)	\$ 5,109	Contributions \$ (675)	Expense \$ 4,434
	Smackover School District No. 39	ψ 20,100	Ψ 0	,,200	• .,	ų , , , , , , , , , , , , , , , , , , ,	Ψ 1,000	ψ (σσσ)		(1,390)	(1,390)	ψ 0,100	(870)	(870)
	South Central Service Cooperative									(1,075)	(1,075)		(674)	(674)
	South Conway County School District	30,238	586	1,267	4,865	2,704	9,422	(595)		(5,058)	(5,653)	5,243	(2,318)	2,925
	South Mississippi County School District No. 57	4,929	96	207	793	184	1,280	(97)		(3,724)	(3,821)	855	(2,265)	(1,410)
	South Pike County School District Southside School District No. 3	8,100 10.298	157 200	339 432	1,303 1,657	547 228	2,346 2.517	(159) (203)		(1,431) (4)	(1,590) (207)	1,404 1,785	(417) 96	987 1.881
	Springdale School District No. 50	10,296	200	432	1,037	220	2,517	(203)		(6,733)	(6,733)	1,765	(4,214)	(4,214)
	Stuttgart School District									(3,559)	(3,559)		(1,466)	(1,466)
	Texarkana School District No. 7					1	1			(12,619)	(12,619)		(5,426)	(5,426)
	Trumann School District No. 22									(11,585)	(11,585)		(4,373)	(4,373)
	Two Rivers School District No. 10	6,573	127	275	1,058	545	2,005	(129)		(243) (8,372)	(372)	1,140	57	1,197
	: Valley Springs School District No. 2 : Van Buren School District No. 42	28,871	560	1,210	4,645		6,415	(568)		(8,372)	(8,372) (15,065)	5,006	(4,252) (5,070)	(4,252) (64)
	Vilonia School District No. 17	20,071	500	1,210	4,045		0,415	(500)		(14,497)	(14,426)	5,000	(5,766)	(5,766)
	Waldron School District No. 45	4,506	87	189	725	312	1,313	(89)		(178)	(267)	781	15	796
	Warren School District No. 1	12,398	240	520	1,995	908	3,663	(244)		(4)	(248)	2,150	332	2,482
	Watson Chapel School District No. 24	14,388	279	603	2,315	1,906	5,103	(283)		(12,813)	(13,096)	2,495	(2,849)	(354)
	West Memphis School District No. 4	32,103	622	1,345	5,165	4,100	11,232	(631)		(2,378)	(3,009)	5,566	(129)	5,437
	: White Hall School District No. 27 : Wynne School District No. 9	405 4,285	8 83	17 180	65 689	98 143	188 1,095	(8) (84)		(5,589) (148)	(5,597) (232)	70 743	(1,609)	(1,539) 695
	Yellville Summitt School District No. 4	10.342	200	433	1.664	1.183	3.480	(203)		(2,916)	(3.119)	1.793	(1.384)	409
State	Administrative Office of the Courts	28,401,433	550,575	1,190,106	4,569,747	7,106,434	13,416,862	(558,593)		(8,717)	(567,310)	4,924,121	2,842,089	7,766,210
State	Arkansas Agriculture Department	29,915,656	579,929	1,253,556	4,813,383		6,646,868	(588,374)		(736,235)	(1,324,609)	5,186,651	(302,084)	4,884,567
State	Arkansas Appraiser Licensing and Certification Board	290,465	5,631	12,171	46,735	19,174	83,711	(5,713)		(14,871)	(20,584)	50,360	(407)	49,953
State	Arkansas Assessment Coordination Department	2,254,066	43,696	94,452	362,676	146,767	647,591	(44,332)		(100,333)	(144,665)	390,801	24,975	415,776
State State	Arkansas Auctioneers Licensing Board Arkansas Board of Dispensing Opticians	82,978 16.483	1,609 320	3,477 691	13,351 2.652	2,719	21,156 3,713	(1,632) (324)		(26) (87)	(1,658) (411)	14,386 2.858	834	15,220 2,855
State	Arkansas Board of Examiners in Counseling	201,868	3,913	8,459	32,480	18,723	63,575	(3,970)		(65)	(4,035)	34,999	8,141	43.140
State	Arkansas Board of Examiners in Speech-Language Pathology and Audiology	60,587	1,175	2,539	9,748	4,680	18,142	(1,192)		(17,257)	(18,449)	10,504	(3,191)	7,313
State	Arkansas Board of Abstracters' Examiners	11,217	217	470	1,805	6,277	8,769	(221)			(221)	1,945	1,858	3,803
State	Arkansas Building Authority									(1,833,115)	(1,833,115)		(758,389)	(758,389)
State	Arkansas Bureau of Legislative Research	10,832,131	209,986	453,899	1,742,873	39,665 14,933	2,446,423	(213,044)		(13,880)	(226,924)	1,878,029	6,330	1,884,359
State State	Arkansas Burial Association Board Arkansas Commission on Law Enforcement Standards and Training	137,674 2,543,567	2,669 49,308	5,769 106,583	22,152 409,256	14,933 2,535	45,523 567,682	(2,708) (50,026)		(25,042) (74,115)	(27,750) (124,141)	23,869 440,993	(6,329) (32,413)	17,540 408,580
State	Arkansas Contractors Licensing Board	1,074,039	20,821	45,005	172,811	2,000	238,637	(21,124)		(104,802)	(125,926)	186,212	(40,796)	145,416
State	Arkansas County Conservation District	145,928	2,829	6,115	23,480	37,615	70,039	(2,870)		(5,510)	(8,380)	25,300	8,885	34,185
State	Arkansas Court of Appeals	3,929,651	76,178	164,664	632,275	40,741	913,858	(77,288)		(1,253)	(78,541)	681,306	16,406	697,712
State	Arkansas Crime Information Center	3,601,081	69,809	150,896	579,408	8,436	808,549	(70,825)		(88,670)	(159,495)	624,340	(25,848)	598,492
State State	Arkansas Department of Correction Arkansas Department of Emergency Management	223,505,142 4,850,569	4,332,752 94,031	9,365,539 203,253	35,961,635 780,449	1,225,488 7,770	50,885,414 1,085,503	(4,395,849) (95,400)		(1,509,398) (171,626)	(5,905,247) (267,026)	38,750,382 840,971	(336,634) (54,935)	38,413,748 786,036
State	Arkansas Department of Emergency Wanagement Arkansas Department of Finance and Administration	134.985.820	2.616.763	5.656.312	21.719.012	73,370	30.065.457	(2.654.871)		(2.888.278)	(5.543.149)	23.403.274	(989.387)	22.413.887
State	Arkansas Department of Health	130.908.098	2,537,715	5,485,444	21,062,912	73,370	29.086.071	(2,574,671)		(19,049,187)	(21,623,858)	22,696,296	(6,704,369)	15,991,927
State	Arkansas Department of Higher Education	2,225,517	43,143	93,256	358,082		494,481	(43,771)		(77,363)	(121,134)	385,851	(32,010)	353,841
State	Arkansas Department of Rural Services									(125,745)	(125,745)		(51,384)	(51,384)
State	Arkansas Department of Veterans Affairs	8,868,562	171,921	371,619	1,426,938	1,090,901	3,061,379	(174,425)		(2,333)	(176,758)	1,537,594	355,096	1,892,690
State	Arkansas Development Finance Authority Arkansas Dietetics Licensing Board	4,658,875 27.431	90,314 532	195,221 1,149	749,606 4 414	27,662 141	1,062,803 6,236	(91,630) (540)		(173,126) (85)	(264,756) (625)	807,736 4.756	(40,831) 11	766,905 4.767
State	Arkansas Disability Determination for Social Security Administration	33,086,718	641.402	1,386,433	5,323,602	1,111,718	8,463,155	(650,742)		(316,540)	(967,282)	5,736,436	490.447	6,226,883
State	Arkansas Economic Development Commission	8,634,823	167,390	361,825	1,389,330	609,230	2,527,775	(169,828)		(80,476)	(250,304)	1,497,069	197,342	1,694,411
State	Arkansas Employment Security Department	42,497,125	823,827	1,780,758	6,837,722		9,442,307	(835,824)		(2,486,647)	(3,322,471)	7,367,973	(1,048,883)	6,319,090
State	Arkansas Ethics Commission	648,752	12,576	27,185	104,383	13,214	157,358	(12,760)		(11,851)	(24,611)	112,478	(1,295)	111,183
State	Arkansas Fair Housing Commission	448,216	8,689	18,782	72,117	24,716	124,304	(8,815)		(84,294)	(93,109)	77,710	(12,708)	65,002
State State	Arkansas Fire Protection Licensing Board Arkansas Game and Fish Commission	117,102 35,758,853	2,270 693,202	4,907 1,498,404	18,842 5,753,545	11,196 348,710	37,215 8,293,861	(2,303) (703,297)		(10,184) (37,357)	(12,487) (740,654)	20,303 6,199,720	(395) 103,964	19,908 6,303,684
State	Arkansas Game and Fish Commission - Wildlife Officers	5,227,003	101,328	219.027	841.017	340,710	1.161.372	(102,804)		(1,270,571)	(1,373,375)	906,236	(462,625)	443.611
State	Arkansas Geographic Information Office	757,897	14,692	31,758	121,945	92,660	261,055	(14,906)		(74,786)	(89,692)	131,401	16,665	148,066
State	Arkansas Geological Survey	1,894,262	36,721	79,375	304,784	75,259	496,139	(37,256)		(60,507)	(97,763)	328,419	(11,817)	316,602
State	Arkansas Home Inspector Registration Board	48,956	949	2,051	7,877	14,788	25,665	(963)		(11,381)	(12,344)	8,488	(601)	7,887

				Defer	red Outflows of Re	esources			Deferred In	flows of Resources			Pension Expense	
													Net Amortization of	
													Deferred Amounts	
						01							from Changes in	
				Net Difference		Changes in Proportion and				Changes in Proportion and			Proportion and Differences	
				Between Projected		Differences				Differences			Between	
			Differences	and Actual		Between Employer		Differences		Between Employer		Proportionate	Employer	
			Between	Investment		Contributions and		Between		Contributions and		Share of	Contributions	
			Expected and	Earnings on		Proportionate	Total	Expected and		Proportionate	Total	Plan	and Proportionate	Total
		Net Pension	Actual	Pension Plan	Changes of	Share of	Deferred Outflows	Actual	Changes of	Share of	Deferred Inflows	Pension	Share of	Pension
Division	Employer	Liability	Experience	Investments	Assumptions	Contributions	of Resources	Experience	Assumptions	Contributions	of Resources	Expense	Contributions	Expense
State	Arkansas Judicial Discipline and Disability Commission	\$ 539,267	\$ 10,454	\$ 22,597	\$ 86,767	\$ 782	\$ 120,600	\$ (10,606)		\$ (5,723)	\$ (16,329)	\$ 93,496	\$ (1,602)	\$ 91,894
State	Arkansas Legislative Audit	33,719,402	653,666	1,412,944	5,425,400	396,604	7,888,614	(663,186)		(77,583)	(740,769)	5,846,128	106,745	5,952,873
State State	Arkansas Lottery Commission Arkansas Manufactured Home Commission	5,110,275 168,006	99,065 3,257	214,136 7,040	822,235 27,032	4,309	1,135,436 41,638	(100,508)		(365,848) (15,280)	(466,356) (18,584)	885,998 29,128	(170,071) (7,440)	715,927 21,688
State	Arkansas Minority Health Commission	373,887	3,257 7,248	15,667	60,158	16,793	99,866	(3,304)		(76,175)	(83,529)	64,823	(16,941)	47,882
State	Arkansas Motor Vehicle Commission	328,285	6,364	13,756	52,821	16,969	89,910	(6,457)		(28,970)	(35,427)	56,917	1,178	58,095
State	Arkansas Natural Resources Commission	5.809.034	112,611	243,416	934.665	37.179	1,327,871	(114,251)		(223,216)	(337,467)	1,007,146	(75,226)	931.920
State	Arkansas Northeastern College	1,336,174	25,902	55,990	214,988	155,598	452,478	(26,280)		(6,112)	(32,392)	231,660	63,338	294,998
State	Arkansas Oil and Gas Commission	2,952,049	57,227	123,700	474,980	36,688	692,595	(58,060)		(52,580)	(110,640)	511,814	6,426	518,240
State	Arkansas Parole Board	2,036,875	39,486	85,351	327,730	26,424	478,991	(40,061)		(2,183)	(42,244)	353,145	15,772	368,917
State	Arkansas Psychology Board	90,122	1,747	3,776	14,501	5,075	25,099	(1,773)		(2,217)	(3,990)	15,625	374	15,999
State	Arkansas Public Defender Commission	24,111,410	467,411	1,010,341	3,879,489	648,977	6,006,218	(474,218)		(45,701)	(519,919)	4,180,335	193,899	4,374,234
State State	Arkansas Public Employees Retirement System	9.449.071	183.175	395.945	1.520.341	35.001	2.134.462	(405.040)		(1,119,976)	(1,119,976)	1.638.240	(701,211)	(701,211) 1.631.339
State	Arkansas Public Service Commission Arkansas Real Estate Commission	9,449,071	183,175	395,945 34,747	1,520,341	35,001 40,717	2,134,462	(185,842) (16,309)		(37,861) (20,319)	(223,703) (36,628)	1,638,240	(6,901) 823	1,631,339
State	Arkansas Science and Technology Authority	029,230	10,075	34,747	133,422	12.674	12.674	(10,309)		(724.469)	(724,469)	143,700	(287.924)	(287.924)
State	Arkansas Sentencing Commission	260.344	5.047	10.909	41.889	1,599	59,444	(5,120)		(51,948)	(57,068)	45.137	(16,691)	28,446
State	Arkansas Social Work Licensing Board	82,016	1,590	3,437	13,196	6,339	24,562	(1,613)		(23)	(1,636)	14,220	2,139	16,359
State	Arkansas Spinal Cord Commission	1,330,778	25,798	55,764	214,120		295,682	(26,173)		(135,134)	(161,307)	230,725	(46,499)	184,226
State	Arkansas State Board of Architects, Landscape Architects, and Interior Designers	210,916	4,089	8,838	33,936	5,918	52,781	(4,148)		(18,686)	(22,834)	36,568	(2,448)	34,120
State	Arkansas State Board of Barber Examiners	221,446	4,293	9,279	35,630	9,810	59,012	(4,355)		(3,015)	(7,370)	38,393	5,213	43,606
State	Arkansas State Board of Chiropractic Examiners	72,608	1,408	3,042	11,682	10,474	26,606	(1,428)		(12,335)	(13,763)	12,588	(4,112)	8,476
State	Arkansas State Board of Collection Agencies	242,261	4,696	10,151	38,979	14,791	68,617	(4,765)		(35,525)	(40,290)	42,002	(2,479)	39,523
State State	Arkansas State Board of Dental Examiners Arkansas State Board of Election Commissioners	237,527 506,081	4,605 9,811	9,953 21,206	38,218 81,428	2,059 22,803	54,835 135,248	(4,672) (9,953)		(1,954)	(6,626)	41,181 87,742	290 3,459	41,471 91,201
State	Arkansas State Board of Enection Commissioners Arkansas State Board of Embalmers and Funeral Directors	127,013	2,462	5,322	20,436	41,320	69,540	(9,953)		(30,104) (8,484)	(40,057) (10,982)	22,021	7,867	29,888
State	Arkansas State Board of Licensure for Professional Engineers and Surveyors	362,756	7,032	15,201	58,367	2,566	83,166	(7,135)		(12,989)	(20,124)	62,893	(3,792)	59,101
State	Arkansas State Board of Massage Therapy		,			,	,	(, ,		(73,401)	(73,401)		(28,269)	(28,269)
State	Arkansas State Board of Nursing	2,078,154	40,286	87,081	334,372	48,935	510,674	(40,873)		(15,634)	(56,507)	360,302	18,552	378,854
State	Arkansas State Board of Optometry	109,620	2,125	4,593	17,638	3,022	27,378	(2,156)		(35)	(2,191)	19,005	1,145	20,150
State	Arkansas State Board of Pharmacy	1,141,119	22,121	47,816	183,604	68,242	321,783	(22,443)		(71,829)	(94,272)	197,843	4,877	202,720
State	Arkansas State Board of Physical Therapy	134,008	2,598	5,615	21,562	705	30,480	(2,636)		(720)	(3,356)	23,234	135 724	23,369
State State	Arkansas State Board of Public Accountancy Arkansas State Child Abuse and Neglect Prevention Board	642,528 109,958	12,456 2,132	26,924 4,608	103,382 17,692	5,394 9,246	148,156 33,678	(12,637) (2,163)		(4,337) (2,984)	(16,974) (5,147)	111,399 19,064	4,829	112,123 23,893
State	Arkansas State Claims Commission	483,428	9.371	20,257	77.783	6.269	113,680	(9,508)		(10,358)	(19,866)	83.815	(3.338)	80.477
State	Arkansas State Crime Laboratory	9.468.288	183,547	396,750	1.523.433	0,200	2,103,730	(186,220)		(310,760)	(496,980)	1,641,572	(135.714)	1.505.858
State	Arkansas State Land Department	3,184,431	61,732	133,437	512,370	89,099	796,638	(62,631)		(990)	(63,621)	552,103	31,344	583,447
State	Arkansas State Library	2,497,405	48,413	104,649	401,829		554,891	(49,118)		(142,456)	(191,574)	432,990	(50,096)	382,894
State	Arkansas State Medical Board	2,150,339	41,685	90,106	345,986	37,273	515,050	(42,292)		(673)	(42,965)	372,817	13,586	386,403
State	Arkansas State Military Department	20,379,708	395,070	853,971	3,279,064	324,023	4,852,128	(400,824)		(1,215,657)	(1,616,481)	3,533,348	(475,839)	3,057,509
State	Arkansas State Military Department - Civilian Firefighters	4,343,231	84,196	181,994	698,819	990,882 104,740	1,955,891	(85,422)		(246,617)	(332,039)	753,011	181,748	934,759
State State	Arkansas State Police Arkansas State Tobacco Settlement Commission	22,269,437 111,392	431,703 2.159	933,156 4.668	3,583,118 17.923	104,740	5,052,717 30.976	(437,990) (2,191)		(121,715) (18,625)	(559,705) (20,816)	3,860,981 19,313	19,697 (3.770)	3,880,678 15.543
State	Arkansas State Treasurer	2,904,382	56.303	121,702	467,311	244,260	889,576	(57,123)		(66,955)	(124,078)	503,550	89,890	593,440
State	Arkansas State University	6,175,690	119,719	258,780	993,659	211,200	1,372,158	(121,462)		(738,650)	(860,112)	1,070,715	(300,279)	770,436
State	Arkansas State University - Beebe	1,763,461	34,186	73,894	283,738		391,818	(34,683)		(265,649)	(300,332)	305,741	(128,107)	177,634
State	Arkansas State University - Mountain Home									(967)	(967)		(606)	(606)
State	Arkansas State University - Newport	541,771	10,502	22,702	87,170	7,961	128,335	(10,655)		(33,161)	(43,816)	93,930	(7,180)	86,750
State	Arkansas Student Loan Authority	497,867	9,651	20,862	80,106	1,601	112,220	(9,792)		(2,155)	(11,947)	86,318	71	86,389
State	Arkansas Supreme Court	3,820,975	74,071	160,110	614,789	51,319	900,289	(75,150)		(27,663)	(102,813)	662,465	2,689	665,154
State State	Arkansas Supreme Court - Bar of Arkansas Arkansas Tech University	1,592,413 15,513,102	30,870 300,729	66,727 650.046	256,217 2,496,034	84,963 1,253,370	438,777 4,700,179	(31,319)		(489) (4,616)	(31,808) (309,724)	276,086 2,689,596	36,901 553,915	312,987 3,243,511
State	Arkansas Tech Oniversity Arkansas Tobacco Control	1,742,360	33,776	73,010	280,343	1,200,370	387,129	(34,268)		(22,442)	(56,710)	302,083	(8,268)	293,815
State	Arkansas Towing and Recovering Board	248.617	4.820	10,418	40.002	46.119	101.359	(4,890)		(59)	(4,949)	43.104	16.946	60.050
State	Arkansas Veterans Child Welfare Service	126,169	2,446	5,287	20,300	623	28,656	(2,481)		(678)	(3,159)	21,875	114	21,989
State	Arkansas Waterways Commission	218,456	4,235	9,154	35,149	7,361	55,899	(4,297)		(9,467)	(13,764)	37,875	(1,637)	36,238
State	Ashley County Conservation District	19,368	375	812	3,116	228	4,531	(381)		(261)	(642)	3,358	20	3,378
State	Auditor of State	2,146,802	41,617	89,957	345,417		476,991	(42,223)		(353,011)	(395,234)	372,203	(138,652)	233,551
State	Auditor of State - Constitutional Officers	1,999,317	38,758	83,777	321,687	72,869	517,091	(39,322)		(618)	(39,940)	346,633	28,580	375,213

				Deferi	ed Outflows of R	esources			Deferred I	nflows of Resources			Pension Expense	
													Net Amortization of	
													Deferred Amounts	
													from Changes in	
						Changes in				Changes in			Proportion	
				Net Difference		Proportion and				Proportion and			and Differences	
				Between Projected		Differences				Differences			Between	
			Differences	and Actual		Between Employer		Differences		Between Employer		Proportionate	Employer	
			Between	Investment		Contributions and		Between		Contributions and	-	Share of	Contributions	Total
		Net Pension	Expected and	Earnings on		Proportionate	Total	Expected and		Proportionate	Total Deferred Inflows	Plan	and Proportionate	
B	e .	Net Pension Liability	Actual	Pension Plan Investments	Changes of	Share of	Deferred Outflows	Actual	Changes of	Share of	of Resources	Pension	Share of	Pension
Division State	Employer Auditor of State - Constitutional Officers	\$ 943,889	Experience \$ 18,298	\$ 39,552	Assumptions \$ 151,870	Contributions \$ 125,215	of Resources \$ 334,935	Experience \$ (18,564)	Assumptions	\$ (300)	\$ (18,864)	Expense \$ 163,648	Contributions \$ 55,297	Expense \$ 218,945
State	Auditor of State - Constitutional Officers Auditor of State - Court Reporters	\$ 943,009	\$ 18,298	\$ 39,552	\$ 151,870	\$ 125,215	\$ 334,935	\$ (18,564)		(3,482,937)	(3,482,937)	\$ 103,048	(1,433,164)	(1,433,164)
State	Auditor of State - Court Reporters Auditor of State - Deputy Prosecuting Attorney	23.329.566	452.255	977.579	3.753.691	459.079	5.642.604	(458,841)		(7,242)	(466,083)	4.044.782	144.746	4.189.528
State	Auditor of State - Deputy Prosecuting Automey Auditor of State - District Judges	5.482.402	106,279	229,729	882.110	360.007	1.578.125	(107,827)		(1,631)	(109,458)	950,516	140,813	1.091.329
State	Auditor of State - District Judges	6,117,780	118,596	256,353	984,341	991.759	2,351,049	(120,323)		(1,467)	(121,790)	1,060,675	316,386	1,377,061
State	Auditor of State - Drug Court, Juvenile Probation, and Intake Office	0,111,100	110,000	200,000	001,011	001,700	2,001,010	(120,020)		(343,128)	(343,128)	1,000,070	(103,011)	(103,011)
State	Auditor of State - General Assembly House									(7,245)	(7,245)		(3,580)	(3,580)
State	Auditor of State - General Assembly House	5,599,388	108,547	234,631	900,933	1,149,638	2,393,749	(110,128)		(15,719)	(125,847)	970,798	513,086	1,483,884
State	Auditor of State - General Assembly Senate	169,473	3,285	7.101	27,268	33.878	71,532	(3,333)		(54)	(3,387)	29,383	15,433	44.816
State	Auditor of State - General Assembly Senate	1,815,748	35,199	76,085	292,151	376,682	780,117	(35,712)		(577)	(36,289)	314,807	167,172	481,979
State	Auditor of State - Prosecuting Attorney	5,938,760	115,126	248,852	955,537	380,227	1,699,742	(116,802)		(1,890)	(118,692)	1,029,637	159,774	1,189,411
State	Auditor of State - Trial Court Administrative Assistants					51,073	51,073			(2,953,469)	(2,953,469)		(1,174,162)	(1,174,162)
State	Baxter County Conservation District	88,867	1,723	3,724	14,299	1,357	21,103	(1,748)		(774)	(2,522)	15,407	566	15,973
State	Benton County Conservation District	129,580	2,512	5,430	20,849	4,482	33,273	(2,549)		(40)	(2,589)	22,466	1,685	24,151
State	Black River Technical College	1,233,812	23,918	51,700	198,518	127,127	401,263	(24,266)		(15,001)	(39,267)	213,913	42,044	255,957
State	Boone County Conservation District	60,544	1,174	2,537	9,741	9,084	22,536	(1,191)		(528)	(1,719)	10,497	4,089	14,586
State	Buffalo Conservation District	97,544	1,891	4,087	15,695	9,950	31,623	(1,918)		(30)	(1,948)	16,912	4,340	21,252
State	Calhoun County Conservation District	14,338	278	601	2,307	212	3,398	(282)		(359)	(641)	2,486	(24)	2,462
State	Capitol Zoning District Commission	208,761	4,047	8,748	33,589	8,544	54,928	(4,106)		(14,526)	(18,632)	36,194	1,011	37,205
State	Carroll County Conservation District	117,108	2,270	4,907	18,843	12,659	38,679	(2,303)		(3,693)	(5,996)	20,304	2,137	22,441
State	Chicot County Conservation District	47,292	917	1,982	7,609	1,163	11,671	(930)		(144)	(1,074)	8,199	279	8,478
State State	Clark County Conservation District Clay County Conservation District	76,496 87,295	1,483 1,692	3,205 3.658	12,308 14,046	502 5.659	17,498 25.055	(1,505) (1,717)		(637) (131)	(2,142) (1.848)	13,263 15.135	(21) 1.647	13,242 16,782
State	Cleburne County Conservation District	91,478	1,773	3,833	14,719	4.874	25,199	(1,717)		(100)	(1,899)	15,133	1,504	17,364
State	Cleveland County Conservation District	31,544	611	1,322	5,075	4,074	7.008	(620)		(1,821)	(2,441)	5.469	(580)	4.889
State	College of the Ouachitas	438,335	8,497	18,368	70,527	60,287	157,679	(8,621)		(27,705)	(36,326)	75,997	19,805	95,802
State	Columbia County Conservation District	15,672	304	657	2,522	3,990	7,473	(308)		(8,671)	(8,979)	2,717	(350)	2,367
State	Conway County Conservation District	133,082	2,580	5,577	21,413	-,	29,570	(2,617)		(9,261)	(11,878)	23,073	(3,050)	20,023
State	Cossatot Conservation District	85,026	1,648	3,563	13,681	569	19,461	(1,672)		(1,314)	(2,986)	14,741	(264)	14,477
State	Craighead County Conservation District	111,616	2,164	4,677	17,959	10,704	35,504	(2,195)		(3,190)	(5,385)	19,351	1,898	21,249
State	Crawford County Conservation District	27,933	541	1,170	4,494	537	6,742	(549)		(275)	(824)	4,843	27	4,870
State	Crittenden County Conservation District	43,996	853	1,844	7,079	2,091	11,867	(865)		(8,053)	(8,918)	7,628	(4,226)	3,402
State	Crooked Creek Conservation District	82,220	1,594	3,445	13,229	3,611	21,879	(1,617)		(1,926)	(3,543)	14,255	899	15,154
State	Cross County Conservation District	84,790	1,644	3,553	13,643	28,454	47,294	(1,668)		(7,633)	(9,301)	14,700	3,735	18,435
State State	Dallas County Conservation District	26,051 425,490	505 8,248	1,092 17.829	4,192 68.461	354 34,084	6,143	(512)		(272)	(784) (24,359)	4,517	118 4.046	4,635 77.816
State	Department of Aeronautics	425,490 8.978.373				34,084 353.632	128,622 2.348.509	(8,368)		(15,991)		73,770	4,046	77,816 1.531.684
State	Department of Arkansas Heritage Department of Career Education - Arkansas Rehabilitation Services	1,360,731	174,050 26,378	376,221 57,019	1,444,606 218.939	353,632	302,336	(176,585) (26,763)		(319,841) (782,821)	(496,426) (809,584)	1,556,633 235,918	(334,094)	(98,176)
State	Department of Community Correction	66.979.115	1,298,422	2,806,627	10,776,837	320.998	15,202,884	(1,317,330)		(21,390)	(1,338,720)	11,612,558	163.393	11.775.951
State	Department of Education - Arkansas Educational Television Commission	792,016	15,354	33,188	127,434	020,000	175,976	(15,577)		(75,130)	(90,707)	137,316	(32,877)	104,439
State	Department of Education - Arkansas School for the Blind	48,915	948	2,050	7,870	3,120	13,988	(962)		(24,391)	(25,353)	8,481	(6,763)	1,718
State	Department of Education - Arkans as School for the Deaf	78,608	1,524	3,294	12,648		17,466	(1,546)		(36,459)	(38,005)	13,629	(19,427)	(5,798)
State	Department of Environmental Quality	23,155,539	448,881	970,287	3,725,691		5,144,859	(455,418)		(1,051,811)	(1,507,229)	4,014,610	(441,250)	3,573,360
State	Department of Human Services	388,183,605	7,525,121	16,266,062	62,458,147		86,249,330	(7,634,709)		(2,587,766)	(10,222,475)	67,301,642	(895,160)	66,406,482
State	Department of Information Systems	18,291,568	354,591	766,472	2,943,085		4,064,148	(359,754)		(1,157,958)	(1,517,712)	3,171,315	(487,393)	2,683,922
State	Department of Labor	5,055,014	97,994	211,820	813,344		1,123,158	(99,421)		(283,789)	(383,210)	876,417	(109,776)	766,641
State	Department of Parks and Tourism	44,225,857	857,339	1,853,197	7,115,873	407,817	10,234,226	(869,824)		(198,548)	(1,068,372)	7,667,693	82,627	7,750,320
State	Department of Parks and Tourism - Arkansas History Commission									(721,539)	(721,539)		(218,197)	(218,197)
State	Desha County Conservation District	46,555	902	1,951	7,491	1,871	12,215	(916)		(14)	(930)	8,072	638	8,710
State	Disabled Veterans Service Office	27,845 19,224	540 373	1,167 806	4,480 3,093	1,402 6,647	7,589 10,919	(548) (378)		(1,743)	(2,291)	4,828 3,333	(306) 2.864	4,522 6,197
State State	Drew County Soil and Water Conservation District Drug Task Force - 10th Judicial District	19,224	2.971	6.423	24.662	1,809	10,919 35,865	(378)		(4,191) (3,079)	(4,569) (6,094)	3,333 26.575	2,864	6,197 25,579
State	Drug Task Force - 10th Judicial District	248.235	4.812	10.402	39.941	14.430	69.585	(4.882)		(80)	(4.962)	43.038	7.181	50.219
State	Drug Task Force - 14th Judicial District	174.931	3,391	7.330	28.146	16,295	55.162	(3,441)		(53)	(3,494)	30.329	6.159	36,488
State	Drug Task Force - 15th Judicial District	211,700	4,104	8,871	34,062	4,176	51,213	(4,164)		(1,760)	(5,924)	36,704	1,691	38,395
State	Drug Task Force - 1st Judicial District	160,107	3,104	6,709	25,761	20,263	55,837	(3,149)		(10,293)	(13,442)	27,759	5,199	32,958
State	Drug Task Force - 21st Judicial District	107,737	2,089	4,515	17,335	18,562	42,501	(2,119)		(10,555)	(12,674)	18,679	1,041	19,720
State	Drug Task Force - 3rd Judicial District	213,534	4,139	8,948	34,357	17,403	64,847	(4,200)		(63)	(4,263)	37,022	7,368	44,390
State	Drug Task Force - 5th Judicial District	476,420	9,236	19,963	76,655	24,169	130,023	(9,370)		(149)	(9,519)	82,600	11,346	93,946

Pension Expense

Deferred Inflows of Resources

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN SCHEDULE OF PENSION AMOUNTS BY EMPLOYER FOR THE YEAR ENDED JUNE 30, 2017

Deferred Outflows of Resources

				Deleti	rea Outriows of Re	esources			Deletted i	ntiows 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	
			D:#					D://				D		
			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		Changes of	Share of	Deferred Inflows	Pension	Share of	Pension
Division	Employer	Liability	Experience	Investments	Assumptions	Contributions	of Resources	Experience	Assumptions	Contributions	of Resources	Expense	Contributions	Expense
State	Drug Task Force - Batesville					\$ 16,566			Assumptions			\$ 44,139		
		\$ 254,586			+,			+ (-,)		\$ (23,436)				
State	Drug Task Force - South Central	206,743	4,008	8,663	33,265	8,061	53,997	(4,066)		(1,346)	(5,412)	35,844	1,621	37,465
State	East Arkansas Community College	1,426,101	27,646	59,758	229,457	51,649	368,510	(28,048)		(28,544)	(56,592)	247,251	15,356	262,607
State	Faulkner County Conservation District	85,169	1,651	3,569	13,704		18,924	(1,675)		(12,720)	(14,395)	14,766	(7,047)	7,719
State	Franklin County Conservation District	91,528	1,774	3,835	14,727	1,177	21,513	(1,800)		(753)	(2,553)	15,869	202	16,071
State	Fulton County Conservation District	98,326	1,906	4.120	15,821	4.678	26,525	(1,934)		(23,006)	(24,940)	17,047	(9,318)	7,729
State	Garland County Conservation District	31,314	607	1,312	5,038	3,294	10,251	(616)		(10)	(626)	5,429	1,899	7,328
		31,314	007	1,312	5,036	3,234	10,231	(010)				3,423		
State	Grant County Conservation District									(2,503)	(2,503)		(1,080)	(1,080)
State	Greene County Conservation District	136,871	2,653	5,735	22,022	32,924	63,334	(2,692)		(27)	(2,719)	23,730	10,257	33,987
State	Health Services Permit Agency	336,061	6,515	14,082	54,072	1,244	75,913	(6,610)		(128,661)	(135,271)	58,265	(41,210)	17,055
State	Hempstead County Conservation District	33,343	646	1,397	5,365	172	7,580	(656)		(58)	(714)	5,781	53	5,834
State	Henderson State University	4,958,315	96,119	207,768	797,785	198,248	1,299,920	(97,519)		(263,700)	(361,219)	859,652	(23,697)	835,955
State	Hot Spring County Conservation District	23.996	465	1.005	3.861	13.427	18.758	(472)		(1,006)	(1,478)	4.160	3.346	7,506
State	Independence County Conservation District	66,416	1,287	2,783	10,686	1,293	16,049	(1,306)		(3,025)	(4,331)	11,515	(645)	10,870
State	Izard County Conservation District	41,379	802	1,734	6,658	241	9,435	(814)		(11,274)	(12,088)	7,174	(6,783)	391
State	Jackson County Conservation District	34,985	678	1,466	5,629	1,025	8,798	(688)		(7,316)	(8,004)	6,066	(3,106)	2,960
State	Jefferson County Conservation District	37,866	734	1,587	6,093	7,345	15,759	(745)		(11,180)	(11,925)	6,565	365	6,930
State	Johnson County Conservation District	36,374	705	1,524	5.852	1,590	9,671	(715)		(7,376)	(8,091)	6,306	(2,482)	3.824
State	Lafayette Conservation District	31,544	611	1,322	5,075	1,550	7,008	(620)			(1,610)	5,469	(313)	5,156
										(990)				
State	L'Aigle Creek Conservation District	1,377	27	58	221	770	1,076	(27)			(27)	239	228	467
State	Lawrence County Conservation District	135,881	2,634	5,694	21,863	36,106	66,297	(2,672)		(3,722)	(6,394)	23,558	9,258	32,816
State	Lee County Conservation District	29,613	574	1,241	4,765	1,274	7,854	(582)		(10,312)	(10,894)	5,134	(4,182)	952
State	Lincoln County Conservation District	35,867	695	1,503	5,771	426	8,395	(705)		(963)	(1,668)	6,218	(87)	6,131
State	Liquefied Petroleum Gas Board	646,175	12,526	27,077	103,969	115,784	259,356	(12,709)		(141)	(12,850)	112,031	34,458	146,489
State	Little River Conservation District	32,845	637	1,376	5,285	3,016	10,314	(646)		(132)	(778)	5,695	1,024	6.719
State	Logan County Conservation District	59,875	1,161	2,509	9,634	181	13,485	(1,178)		(120)	(1,298)	10,381	48	10,429
State	Lonoke County Conservation District	216,420	4,195	9,069	34,822	38,037	86,123	(4,257)		(2,730)	(6,987)	37,522	10,356	47,878
State	Madison County Conservation District	69,582	1,349	2,916	11,196		15,461	(1,369)		(9,149)	(10,518)	12,064	(3,572)	8,492
State	Martin Luther King, Jr. Commission	197,174	3,822	8,262	31,725	9.845	53,654	(3.878)		(2,038)	(5,916)	34.185	3.694	37,879
State	Miller County Conservation District	56,168	1,089	2,354	9,037	3,650	16,130	(1,105)		(3,542)	(4,647)	9,738	(807)	8,931
State	Mine Creek Conservation District	60,611	1,175	2,540	9,752	763	14,230	(1,192)		(17,789)	(18,981)	10,508	(5,665)	4,843
State			719	1,553										
	Mississippi County Conservation District	37,071			5,965	1,055	9,292	(729)		(862)	(1,591)	6,427	(1)	6,426
State	Monroe County Conservation District	59,346	1,150	2,487	9,549	12,014	25,200	(1,167)		(2,134)	(3,301)	10,289	2,568	12,857
State	Montgomery County Conservation District	20,686	401	867	3,328	3,150	7,746	(407)		(646)	(1,053)	3,586	760	4,346
State	National Park Community College	815,039	15,800	34,153	131,139	6,875	187,967	(16,030)		(121,564)	(137,594)	141,308	(58,025)	83,283
State	Nevada County Conservation District	13.764	267	577	2.215		3,059	(271)		(398)	(669)	2,386	(136)	2.250
State	Newton County Conservation District	31,314	607	1,312	5,038	1,380	8,337	(616)		(9)	(625)	5,429	437	5,866
State	North Arkansas College	4,351,673	84,359	182,348	700,177	338,944	1,305,828	(85,588)		(13,430)	(99,018)	754,475	102,026	856,501
State		4,351,673 2,268,191	43,970	182,348 95,044		330,944						754,475 393,249		317,386
	Northwest Arkansas Community College				364,948		503,962	(44,610)		(176,190)	(220,800)		(75,863)	
State	Office of Attorney General	15,678,827	303,941	656,990	2,522,699	56,703	3,540,333	(308,368)		(264,827)	(573,195)	2,718,329	(129,606)	2,588,723
State	Office of Health Information Technology	1,060,971	20,567	44,458	170,709	128,246	363,980	(20,867)		(280)	(21,147)	183,947	42,296	226,243
State	Office of Medicaid Inspector General	2.356.201	45.676	98,732	379.109	219.454	742.971	(46,341)		(53,971)	(100,312)	408.508	35,476	443,984
State	Office of the Governor	2,028,785	39.329	85.012	326,428	36,663	487,432	(39,902)		(10,978)	(50,880)	351,742	15,227	366,969
State	Office of the Governor	5,342,423	103,565	223,864	859,588	277,346	1,464,363	(105,074)		(42,086)	(147,160)	926,247	94,993	1,021,240
State		240.884	4.670	10.094	38.758	74.738								30.721
	Office of the Lieutenant Governor						128,260	(4,738)		(59,637)	(64,375)	41,764	(11,043)	
State	Office of the Prosecutor Coordinator	995,761	19,303	41,725	160,216	40,520	261,764	(19,584)		(314)	(19,898)	172,641	20,530	193,171
State	Office of the Speaker of the House	2,530,188	49,049	106,022	407,103	127,186	689,360	(49,763)		(35,467)	(85,230)	438,673	43,505	482,178
State	Office of Victims and Witness Assistance - 10th Judicial District	24,084	467	1,009	3,875	13,477	18,828	(474)			(474)	4,176	3,990	8,166
State	Office of Victims and Witness Assistance - 15th Judicial District	60,299	1,169	2,527	9,702	25,200	38,598	(1,186)		(16)	(1,202)	10,454	9,478	19,932
State	Ouachita Conservation District	35.788	694	1,500	5,758	12,769	20,721	(704)		(3,269)	(3,973)	6,205	2.896	9,101
						12,709								
State	Ozarka College	653,746	12,673	27,394	105,187		145,254	(12,858)		(114,585)	(127,443)	113,344	(36,391)	76,953
State	Perry County Conservation District	8,259	160	346	1,329	4,621	6,456	(162)			(162)	1,432	1,368	2,800
State	Phillips County Conservation District	45,057	873	1,888	7,250	155	10,166	(886)		(1,146)	(2,032)	7,812	(247)	7,565
State	Pike County Conservation District	21,358	414	895	3,436	408	5,153	(420)		(11,568)	(11,988)	3,703	(4,395)	(692)
State	Poinsett County Conservation District	75.020	1,454	3.144	12,071	11,552	28,221	(1,475)		(6,830)	(8,305)	13,007	1,311	14,318
State	Pope County Conservation District	27,364	530	1,147	4,403	2,453	8,533	(538)		(3,651)	(4,189)	4.744	(1,522)	3,222
State	Poteau River Conservation District	27,364 55.560	1,077	2,328	8,940	722	13,067	(1,093)		(3,051)	(4,169)	9,633	(1,522)	9,953
		,												
State	Prairie County Conservation District	33,729	654	1,413	5,427	513	8,007	(663)		(10,804)	(11,467)	5,848	(4,599)	1,249
State	Professional Bail Bondsman Licensing Board	241,241	4,677	10,109	38,815	8,403	62,004	(4,745)		(1,216)	(5,961)	41,825	4,759	46,584

		Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
												Net Amortization of	
												Deferred Amounts	
												from Changes in	
					Changes in				Changes in			Proportion	
			Net Difference		Proportion and				Proportion and			and Differences	
			Between Projected		Differences				Differences			Between	
		Differences	and Actual		Between Employer	•	Differences		Between Employer		Proportionate	Employer	
		Between	Investment		Contributions and		Between		Contributions and		Share of	Contributions	
		Expected and	Earnings on		Proportionate	Total	Expected and		Proportionate	Total	Plan	and Proportionate	Total
	Net Pension	Actual	Pension Plan	Changes of	Share of	Deferred Outflows	Actual	Changes of	Share of	Deferred Inflows	Pension	Share of	Pension
Employer	Liability	Experience	Investments	Assumptions	Contributions	of Resources	Experience	Assumptions	Contributions	of Resources	Expense	Contributions	Expense
Pulaski County Conservation District	\$ 27,959	\$ 542	\$ 1,172	\$ 4,499	\$ 1,106	\$ 7,319	\$ (550)		\$ (8)	\$ (558)	\$ 4,847	\$ 489	\$ 5,336
Pulaski Technical College	4,980,088	96,541	208,681	801,289	133,943	1,240,454	(97,947)		(610,199)	(708,146)	863,427	(119,418)	744,009
Randolph County Conservation District	103,492	2,006	4,337	16,652	20,993	43,988	(2,035)		(9,348)	(11,383)	17,943	1,665	19,608
Rich Mountain Community College	921,390	17,862	38,609	148,250	100,787	305,508	(18,122)		(280)	(18,402)	159,747	52,755	212,502
Rich Mountain Conservation District	61,481	1,192	2,576	9,892	2,304	15,964	(1,209)		(5,094)	(6,303)	10,659	(2,137)	8,522
Sebastian County Conservation District	64,830	1,257	2,717	10,431	10,091	24,496	(1,275)		(21,136)	(22,411)	11,240	(6,212)	5,028
Secretary of State	9,539,399	184,926	399,730	1,534,875	197,706	2,317,237	(187,619)		(38,397)	(226,016)	1,653,901	35,663	1,689,564
Secretary of State - State Capitol Police	461,847	8,953	19,353	74,311	13,315	115,932	(9,084)		(50,986)	(60,070)	80,073	(16,200)	63,873
Senate Clerk	1,740,548	33,741	72,934	280,052	159,479	546,206	(34,233)		(11,857)	(46,090)	301,769	53,078	354,847
Sharp County Conservation District	116,064	2,250	4,863	18,674	9,433	35,220	(2,283)		(34)	(2,317)	20,123	3,354	23,477
South Arkansas Community College	3,330,850	64,570	139,573	535,929	486,739	1,226,811	(65,510)		(983)	(66,493)	577,489	224,430	801,919
Southeast Arkansas College	2,302,493	44,635	96,481	370,468	417,732	929,316	(45,285)		(640)	(45,925)	399,197	167,373	566,570
Southern Arkansas University	2,949,023	57,168	123,573	474,493	13,801	669,035	(58,001)		(101,606)	(159,607)	511,289	(28,770)	482,519
Southern Arkansas University Tech	2,183,637	42,331	91,501	351,344		485,176	(42,947)		(131,599)	(174,546)	378,590	(55,801)	322,789
St. Francis County Conservation District	66,901	1,297	2,803	10,764	5,211	20,075	(1,316)		(20)	(1,336)	11,599	2,132	13,731
State Bank Department	7,284,477	141,213	305,242	1,172,061	104,969	1,723,485	(143,269)		(61,875)	(205,144)	1,262,952	(306)	1,262,646
State Insurance Department	12,214,342	236,781	511,818	1,965,269		2,713,868	(240,229)		(740,365)	(980,594)	2,117,671	(300,998)	1,816,673
State Securities Department	2,820,747	54,682	118,198	453,854	4,793	631,527	(55,478)		(25,985)	(81,463)	489,049	(6,334)	482,715
Stone County Conservation District	89,424	1,734	3,747	14,388	3,121	22,990	(1,759)		(3,252)	(5,011)	15,504	(480)	15,024
Union County Conservation District	84,436	1,637	3,538	13,586	228	18,989	(1,661)		(777)	(2,438)	14,639	(267)	14,372
University of Arkansas - Cossatot Community College	1,070,219	20,747	44,845	172,197	31,755	269,544	(21,049)		(102,730)	(123,779)	185,550	(12,203)	173,347
University of Arkansas - Fayetteville	10,337,345	200,394	433,166	1,663,263	996,943	3,293,766	(203,313)		(91,281)	(294,594)	1,792,246	417,146	2,209,392
University of Arkansas - Fort Smith	2,565,765	49,739	107,513	412,828	205,019	775,099	(50,463)		(97,606)	(148,069)	444,842	44,587	489,429
University of Arkansas - Little Rock	9,685,073	187,750	405,834	1,558,313	1,088,010	3,239,907	(190,484)		(520,283)	(710,767)	1,679,157	382,046	2,061,203
University of Arkansas - Monticello	1,849,514	35,854	77,500	297,584	125,808	536,746	(36,376)		(550)	(36,926)	320,661	44,646	365,307
University of Arkansas - Phillips Community College	879,853	17,056	36,868	141,567	76,786	272,277	(17,305)		(34,987)	(52,292)	152,545	25,725	178,270
University of Arkansas - Pine Bluff	624,395	12,104	26,164	100,464	49,477	188,209	(12,280)		(20,208)	(32,488)	108,255	4,710	112,965
University of Arkansas Community College - Batesville	1,343,175	26,038	56,283	216,115	151,575	450,011	(26,417)		(423)	(26,840)	232,874	78,718	311,592
University of Arkansas Community College - Hope	2,065,435	40,039	86,548	332,325	233,465	692,377	(40,623)		(88,543)	(129,166)	358,096	64,080	422,176
University of Arkansas Community College - Morrilton	914,924	17,736	38,338	147,210	30,939	234,223	(17,995)		(100,410)	(118,405)	158,626	(19,828)	138,798
University of Arkansas Cooperative Extension Service	3,606,111	69,906	151,107	580,218	732,798	1,534,029	(70,924)		(1,072)	(71,996)	625,212	356,932	982,144
University of Arkansas for Medical Sciences	15,963,746	309,465	668,929	2,568,542	1,733,587	5,280,523	(313,971)		(4,685)	(318,656)	2,767,727	643,451	3,411,178
University of Central Arkansas	16,028,022	310,711	671,622	2,578,884	398,665	3,959,882	(315,236)		(197,860)	(513,096)	2,778,871	132,892	2,911,763
Van Buren County Conservation District	67,446	1,307	2,826	10,852	1,415	16,400	(1,327)		(66)	(1,393)	11,694	475	12,169
Veterinary Medical Examining Board	63,273	1,227	2,651	10,180	2,660	16,718	(1,244)		(7,241)	(8,485)	10,970	(3,335)	7,635
War Memorial Stadium Commission	621,632	12,051	26,048	100,020	73,823	211,942	(12,226)		(4,710)	(16,936)	107,776	19,939	127,715
Washington County Conservation District	97,386	1,888	4,081	15,669		21,638	(1,915)		(24,892)	(26,807)	16,884	(12,680)	4,204
White County Conservation District	37,996	737	1,592	6,113	367	8,809	(747)		(4,565)	(5,312)	6,588	(2,225)	4,363
Woodruff County Conservation District	20,647	400	865	3,322	61	4,648	(406)		(190)	(596)	3,580	(64)	3,516
Workers' Compensation Commission	7,550,703	146,374	316,397	1,214,896		1,677,667	(148,506)		(562,985)	(711,491)	1,309,109	(196,719)	1,112,390
Yell County Conservation District	78,457	1,521	3,288	12,624	4,293	21,726	(1,543)		(2,388)	(3,931)	13,603	231	13,834
TOTAL	\$ 2,584,140,475	\$50,094,776	\$ 108,283,276	\$ 415,784,233	\$ 67,621,544	\$ 641,783,829	\$(50,824,297)	\$ 0	\$ (67,621,544)	\$ (118,445,841)	\$ 448,027,412	\$ 0	\$ 448,027,412

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, 2017, the number of employers participating in the plan was as follows:

State	242
Municipal	175
School	72
County	87
Court Clerks	39
District Judges	37
Other Non-State	31
Total	683

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

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

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

Public safety members
Governor
Elected state constitutional officers
Elected under state division
Local elected officials

1.5 per year for individuals employed prior to July 1, 1997 3 per year if first elected to public office prior to July 1, 1999 2.5 per year if first elected to public office prior to July 1, 1999 2 per year if first elected to public office prior to July 1, 1999 2 per year

NOTE 1: Summary of Significant Accounting Policies (continued)

A. Plan Description (continued)

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

B. Basis of Accounting

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

C. 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 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.

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 less contributions from APERS.

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, 2017, as a percentage of active member payroll, are as follows:

14.50%
26.50%
25.55%
4.00%

NOTE 1: Summary of Significant Accounting Policies (continued)

D. Basis of Allocation - Employer Contributions (continued)

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

Total Contributions per Statement of Changes in Fiduciary Net Position

for the Public Employees Retirement Plan	\$ 261,656,384
Supplemental contributions	407,363
APERS member employer contributions	(495,650)
Prior-year contributions	(204,420)
Contributions specific to employer purchase of service	(29,117)

Total Contributions per Schedule of Employer Allocations (Schedule 1) \$\\ 261,334,560\$

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, 2017, were as follows:

Total pension liability	\$	10,612,937,265
Less: plan net position	-	8,028,796,790
Employers' net pension liability	\$	2,584,140,475
Plan net position as a percentage of the		

total pension liability

<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, 2017. The significant assumptions used in the valuation and adopted by the APERS Board of Trustees, were as follows:

75.65%

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

Discount rate 7.15% Inflation rate 3.25%

Salary increases 3.25% - 9.85%

Investment rate of return* 7.15%

Mortality rate table RP-2000 Combined Healthy, projected to 2020 using projection

scale BB, set forward two years for males and one year for

females

All other actuarial assumptions used in the June 30, 2017, valuation were based on the results of an actuarial experience study for the period from July 1, 2007 through June 30, 2012, and were applied to all prior periods included in the measurement.

Investment Rate of Return – 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 2017 – 2026 were based upon capital market assumptions provided by the plan's investment consultant. For each major asset class included in the plan's current asset allocation as of June 30, 2017, these best estimates are summarized in the following table:

		Long-Term Expected
Asset Allocation	Target	Real Rate of Return
Broad domestic equity	37.00%	5.97%
International equity	24.00%	6.54%
Real assets	16.00%	4.59%
Absolute return	5.00%	3.15%
Domestic fixed	18.00%	0.83%
	100.00%	

<u>Discount Rate</u> — A single discount rate of 7.15% was used to measure the total pension liability. This single discount rate was based on the expected rate of return on pension plan investments of 7.15%. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially-determined contribution rates and the member rate. Based on these assumptions, the pension plan fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

^{*}Net of investment and administrative expenses

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

	1	% Lower than			1% Higher than			
	Curi	rent Rate (6.15%)	Cur	rent Rate (7.15%)	Current Rate (8.15%)			
Net Pension Liability	\$	3,935,312,997	\$	2,584,140,475	\$	1,462,200,291		

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

	2014	2015	2016		2017
Deferred Outflows of Resources:					
Differences between expected and actual experience			\$ 2,257,875	\$	50,094,776
Net difference between projected and actual investment					
earnings on pension plan investments			417,510,566		108,283,276
Changes of assumptions	\$ 168,074,923	\$ 271,800,634	183,252,753		415,784,233
Changes in proportion and differences between employer					
contributions and proportionate share of contributions		22,250,831	54,949,972		67,621,544
Deferred Inflows of Resources:					
Differences between expected and actual experience	(18,026,748)	(120,741,193)	(85,782,748)		(50,824,297)
Net difference between projected and actual investment					
earnings on pension plan investments	(558,043,001)	(91,377,441)			
Changes of assumptions					
Changes in proportion and differences between employer					
contributions and proportionate share of contributions	 	 (22,250,831)	 (54,949,972)	_	(67,621,544)
Totals	\$ (407,994,826)	\$ 59,682,000	\$ 517,238,446	\$	523,337,988

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 years 2014 and 2015, this was 4.5972 years; for fiscal year 2016, it was 4.4487 years; and for fiscal year 2017, it was 4.3774 years.

NOTE 4 Pension Expense

The components of the pension expense for the year ending June 30, 2017, are as follows:

Service cost	\$ 174,663,657
Interest on the total pension liability	719,134,258
Current-period benefit changes	
Employee contributions (made negative for addition here)	(58,500,339)
Projected earnings on pension plan investments (made negative for addition here)	(545,127,384)
Pension plan administrative expense	9,068,778
Other changes in plan fiduciary net position	(6,410,378)
Amortization of deferred outflows of resources related to pensions	163,668,841
Amortization of deferred (inflows) of resources related to pensions	 (8,470,021)
Total Pension Expense	\$ 448,027,412

NOTE 5: Additional Financial and Actuarial Information

Additional financial and actuarial information required for GASB Statement No. 68 disclosures is available in APERS' annual financial report for the year ended June 30, 2017. 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 in the GASB 68 OVERVIEW section. The report may also be obtained by writing to Arkansas Public Employees Retirement System, 124 W. Capitol, Suite 400, Little Rock, AR 72201 or by calling 1-501-682-7800.