

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN

**Schedule of Employer Allocations and
Schedule of Pension Amounts by Employer**

June 30, 2016

LEGISLATIVE JOINT AUDITING COMMITTEE



ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
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Arkansas

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Legislative Auditor

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, 2016, 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, 2016, 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 the 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 the 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 the 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 accounting estimates made by management, as well as evaluating the overall presentation of the schedule of employer allocations and the 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 schedules 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 and for the year ended June 30, 2016, 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, 2016, and our report thereon, dated December 12, 2016, 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



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

Little Rock, Arkansas
January 30, 2017
SA1037016S

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS
FOR THE YEAR ENDED JUNE 30, 2016

Division	Employer	Actual Employer Contributions	Employer Allocation Percentage
County	Arkansas County	\$ 388,723	0.14796395%
County	Arkansas River Valley Regional Library	25,747	0.00980032%
County	Ashley County	537,385	0.20455055%
County	Association of Arkansas Counties	234,593	0.08929563%
County	Baxter County	744,656	0.28344628%
County	Baxter County Library	66,512	0.02531726%
County	Benton County	3,575,894	1.36113072%
County	Boone County	700,692	0.26671188%
County	Bradley County	182,388	0.06942411%
County	Calhoun County	221,647	0.08436781%
County	Carroll County	553,408	0.21064975%
County	Chicot County	179,815	0.06844495%
County	Clark County	465,682	0.17725768%
County	Clay County	244,016	0.09288249%
County	Clay County, Western District	99,967	0.03805139%
County	Cleburne County	560,451	0.21333062%
County	Cleveland County	183,455	0.06983025%
County	Columbia County	579,417	0.22054952%
County	Conway County	534,205	0.20334011%
County	Craighead County	1,775,941	0.67599557%
County	Crawford County	811,478	0.30888150%
County	Crittenden County	912,449	0.34731504%
County	Cross County	303,706	0.11560302%
County	Dallas County	228,501	0.08697673%
County	Desha County	214,864	0.08178601%
County	Drainage District No. 9	11,682	0.00444646%
County	Drew County	389,457	0.14824335%
County	East Central Arkansas Regional Library	38,446	0.01463425%
County	Faulkner County	1,836,945	0.69921615%
County	Franklin County	393,618	0.14982688%
County	Fulton County	203,613	0.07750323%
County	Garland County	1,951,969	0.74299875%
County	Grant County	373,421	0.14213931%
County	Greene County	655,135	0.24937088%
County	Hempstead County	467,350	0.17789227%
County	Hot Springs County	434,150	0.16525513%
County	Howard County	314,868	0.11985153%
County	Independence County	902,004	0.34333925%
County	Izard County	339,056	0.12905844%
County	Jackson County	338,318	0.12877755%
County	Jefferson County	1,602,059	0.60980874%
County	Johnson County	437,024	0.16634921%
County	Lafayette County	253,057	0.09632370%
County	Lawrence County	303,330	0.11545956%
County	Lee County	171,742	0.06537182%
County	Lincoln County	242,428	0.09227793%
County	Little River County	296,171	0.11273460%
County	Logan County	462,162	0.17591752%
County	Lonoke County	622,859	0.23708531%
County	Madison County	462,014	0.17586123%

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS
FOR THE YEAR ENDED JUNE 30, 2016

Division	Employer	Actual Employer Contributions	Employer Allocation Percentage
County	Marion County	\$ 410,065	0.15608743%
County	Miller County	773,763	0.29452569%
County	Mississippi County	952,862	0.36269815%
County	Monroe County	150,307	0.05721299%
County	Montgomery County	333,316	0.12687365%
County	Nevada County	204,558	0.07786324%
County	Newton County	223,816	0.08519353%
County	Ouachita County	573,521	0.21830533%
County	Perry County	217,208	0.08267839%
County	Phillips County	290,062	0.11040944%
County	Pike County	283,110	0.10776314%
County	Poinsett County	402,553	0.15322799%
County	Polk County	429,614	0.16352846%
County	Pope County	1,159,190	0.44123476%
County	Prairie County	180,663	0.06876761%
County	Pulaski County	6,917,859	2.63321864%
County	Randolph County	318,826	0.12135801%
County	Randolph County Nursing Home	669,867	0.25497853%
County	Saline County	1,346,111	0.51238443%
County	Saline County Library	177,670	0.06762857%
County	Scott County	238,833	0.09090962%
County	Searcy County	225,502	0.08583531%
County	Sebastian County	1,945,045	0.74036331%
County	Sevier County	363,272	0.13827613%
County	Sharp County	317,163	0.12072509%
County	St. Francis County	351,519	0.13380242%
County	Stone County	257,446	0.09799437%
County	Union County	850,719	0.32381812%
County	Van Buren County	508,323	0.19348842%
County	Washington County	3,464,288	1.31864884%
County	White County	1,169,189	0.44504108%
County	White County Public Library	71,677	0.02728330%
County	White River Regional Library	29,295	0.01115075%
County	Woodruff County	166,661	0.06343777%
County	Yell County	477,472	0.18174522%
County	Yell County Library	25,323	0.00963888%
Court Clerk	Alpena District Court	1,500	0.00057089%
Court Clerk	Benton County District Court		0.00000000%
Court Clerk	Berryville District Court	8,659	0.00329609%
Court Clerk	Blytheville District Court	4,472	0.00170213%
Court Clerk	Booneville District Court	4,921	0.00187298%
Court Clerk	Camden District Court	2,148	0.00081763%
Court Clerk	Cherokee Village District Court	2,865	0.00109061%
Court Clerk	Clarendon District Court	6,561	0.00249723%
Court Clerk	Conway District Court	15,510	0.00590375%
Court Clerk	De Queen District Court	13,073	0.00497599%
Court Clerk	Dermott District Court	1,292	0.00049170%
Court Clerk	DeValls Bluff District Court	1,862	0.00070878%
Court Clerk	Dumas District Court	7,170	0.00272931%
Court Clerk	East Camden District Court	3,457	0.00131595%

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS
FOR THE YEAR ENDED JUNE 30, 2016

Division	Employer	Actual Employer Contributions	Employer Allocation Percentage
Court Clerk	Elkins District Court	\$ 5,062	0.00192673%
Court Clerk	Eureka Springs District Court	8,022	0.00305348%
Court Clerk	Fayetteville District Court	29,129	0.01108772%
Court Clerk	Ft. Smith District Court	12,654	0.00481651%
Court Clerk	Hoxie District Court	3,504	0.00133358%
Court Clerk	Lake Village District Court	4,061	0.00154567%
Court Clerk	Little Rock District Court	80,465	0.03062834%
Court Clerk	Lonoke District Court	7,114	0.00270797%
Court Clerk	Marion District Court	5,264	0.00200351%
Court Clerk	Maumelle District Court	10,523	0.00400541%
Court Clerk	McCrary District Court	313	0.00011922%
Court Clerk	McGehee District Court	3,162	0.00120346%
Court Clerk	Newport District Court	5,263	0.00200313%
Court Clerk	North Little Rock District Court	54,575	0.02077350%
Court Clerk	Osceola District Court	5,625	0.00214104%
Court Clerk	Ozark District Court	2,589	0.00098556%
Court Clerk	Perry County District Court		0.00000000%
Court Clerk	Pine Bluff District Court	6,635	0.00252545%
Court Clerk	Sherwood District Court	9,850	0.00374949%
Court Clerk	Siloam Springs District Court	8,526	0.00324542%
Court Clerk	Springdale District Court	28,013	0.01066276%
Court Clerk	Texarkana District Court	7,708	0.00293398%
Court Clerk	Trumann District Court	4,568	0.00173860%
Court Clerk	Tyronza District Court	3,889	0.00148040%
Court Clerk	Walnut Ridge District Court	5,228	0.00198982%
Court Clerk	West Memphis District Court	6,453	0.00245630%
Court Clerk	Wrightsville District Court	7,018	0.00267124%
District Judge	Ashdown District Court	13,346	0.00507995%
District Judge	Ashley County District Court	7,901	0.00300736%
District Judge	Austin District Court	978	0.00037233%
District Judge	Biscoe District Court	889	0.00033833%
District Judge	Bradley County District Court	6,215	0.00236583%
District Judge	Brinkley District Court	6,468	0.00246181%
District Judge	Cabot District Court	12,116	0.00461198%
District Judge	Camden District Court	6,053	0.00230417%
District Judge	Charleston District Court	2,494	0.00094921%
District Judge	Cherokee Village District Court	2,074	0.00078943%
District Judge	Chicot County District Court	1,282	0.00048797%
District Judge	City of Ozark District Court	5,111	0.00194543%
District Judge	Clarksville District Court	8,622	0.00328179%
District Judge	Crossett District Court	5,593	0.00212895%
District Judge	Dermott District Court	1,235	0.00046990%
District Judge	DeValls Bluff District Court	1,481	0.00056388%
District Judge	East Camden District Court	1,020	0.00038834%
District Judge	Elkins District Court	7,786	0.00296383%
District Judge	Franklin County District Court	7,640	0.00290824%
District Judge	Grant County District Court	7,510	0.00285874%
District Judge	Hamburg District Court	3,950	0.00150368%
District Judge	Hazen District Court	4,049	0.00154128%
District Judge	Helena-West Helena District Court	13,838	0.00526735%

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS
FOR THE YEAR ENDED JUNE 30, 2016

Division	Employer	Actual Employer Contributions	Employer Allocation Percentage
District Judge	Hot Springs District Court	\$ 20,793	0.00791478%
District Judge	Lee County District Court	9,876	0.00375930%
District Judge	Little Rock District Court	36,137	0.01375517%
District Judge	Malvern District Court	11,210	0.00426714%
District Judge	Newport District Court	13,407	0.00510331%
District Judge	Newton County District Court	6,001	0.00228439%
District Judge	Ouachita County District Court	6,463	0.00246002%
District Judge	Phillips County District Court	7,111	0.00270663%
District Judge	Prairie Grove District Court	8,893	0.00338495%
District Judge	Randolph County District Court	8,842	0.00336574%
District Judge	Sharp County District Court	8,592	0.00327053%
District Judge	Sheridan District Court	2,536	0.00096547%
District Judge	Sherwood District Court	21,522	0.00819199%
District Judge	Ward District Court	8,642	0.00328933%
District Judge	West Fork District Court		0.00000000%
District Judge	Woodruff County District Court	6,077	0.00231303%
Municipal	Alma Water and Sewer	73,533	0.02798979%
Municipal	Arkansas City	3,834	0.00145919%
Municipal	Arkansas County Library	21,389	0.00814136%
Municipal	Arkansas Municipal League	865,633	0.32949528%
Municipal	Batesville Water Utility	234,048	0.08908812%
Municipal	Bradford Water and Sewer	7,439	0.00283156%
Municipal	Brinkley Water and Sewer	50,357	0.01916794%
Municipal	Caddo Valley	6,723	0.00255918%
Municipal	Camden Water Utilities	110,722	0.04214517%
Municipal	Cammack Village	6,079	0.00231383%
Municipal	Cave City	26,715	0.01016878%
Municipal	Central Arkansas Water	2,507,143	0.95432071%
Municipal	City of Alma	162,389	0.06181181%
Municipal	City of Arkadelphia	430,346	0.16380736%
Municipal	City of Ash Flat	38,871	0.01479598%
Municipal	City of Ashdown	165,226	0.06289189%
Municipal	City of Augusta	77,892	0.02964901%
Municipal	City of Austin	34,050	0.01296068%
Municipal	City of Batesville	250,202	0.09523706%
Municipal	City of Beebe	242,624	0.09235271%
Municipal	City of Bentonville	2,179,703	0.82968373%
Municipal	City of Bethel Heights	47,575	0.01810898%
Municipal	City of Biscoe	10,058	0.00382863%
Municipal	City of Bono	40,978	0.01559773%
Municipal	City of Brinkley	58,411	0.02223367%
Municipal	City of Bryant	468,816	0.17845049%
Municipal	City of Cabot	608,004	0.23143097%
Municipal	City of Calico Rock	26,664	0.01014929%
Municipal	City of Carlisle	68,284	0.02599170%
Municipal	City of Cave Springs	47,024	0.01789924%
Municipal	City of Cedarville	477	0.00018170%
Municipal	City of Centerton	127,241	0.04843297%
Municipal	City of Charleston	75,888	0.02888599%
Municipal	City of Cherry Valley	8,754	0.00333204%

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS
FOR THE YEAR ENDED JUNE 30, 2016

Division	Employer	Actual Employer Contributions	Employer Allocation Percentage
Municipal	City of Clarksville	\$ 155,853	0.05932411%
Municipal	City of Clinton	48,036	0.01828428%
Municipal	City of Corning	90,372	0.03439915%
Municipal	City of Cotter	29,631	0.01127863%
Municipal	City of Crawfordsvile	14,310	0.00544703%
Municipal	City of Crossett	193,050	0.07348254%
Municipal	City of Decatur	96,191	0.03661404%
Municipal	City of Des Arc	71,721	0.02729990%
Municipal	City of Dewitt	74,270	0.02827017%
Municipal	City of Dierks	34,403	0.01309522%
Municipal	City of Dover	34,962	0.01330810%
Municipal	City of Elm Springs	22,008	0.00837703%
Municipal	City of Emerson		0.00000000%
Municipal	City of England	122,668	0.04669261%
Municipal	City of Eudora	58,027	0.02208758%
Municipal	City of Farmington	93,618	0.03563497%
Municipal	City of Flippin	55,535	0.02113875%
Municipal	City of Fordyce	99,668	0.03793756%
Municipal	City of Foreman	16,224	0.00617567%
Municipal	City of Fulton	2,766	0.00105268%
Municipal	City of Gassville	56,755	0.02160327%
Municipal	City of Gentry	91,570	0.03485523%
Municipal	City of Goshen	8,296	0.00315764%
Municipal	City of Gravette	71,895	0.02736632%
Municipal	City of Green Forest	104,821	0.03989904%
Municipal	City of Greenland	12,944	0.00492719%
Municipal	City of Gum Springs	5,085	0.00193574%
Municipal	City of Hackett	20,016	0.00761904%
Municipal	City of Hamburg	105,521	0.04016551%
Municipal	City of Hampton	33,752	0.01284738%
Municipal	City of Hardy	17,714	0.00674274%
Municipal	City of Harrisburg	55,733	0.02121407%
Municipal	City of Harrison	499,973	0.19031005%
Municipal	City of Haskell	45,743	0.01741181%
Municipal	City of Hazen	104,075	0.03961522%
Municipal	City of Heber Springs	185,339	0.07054747%
Municipal	City of Helena-West Helena	380,314	0.14476297%
Municipal	City of Holly Grove	3,915	0.00149021%
Municipal	City of Hope	450,203	0.17136554%
Municipal	City of Horatio	22,234	0.00846303%
Municipal	City of Hot Springs	2,105,539	0.80145377%
Municipal	City of Huntington	11,973	0.00455737%
Municipal	City of Huntsville	56,666	0.02156932%
Municipal	City of Huttig	17,059	0.00649325%
Municipal	City of Jacksonville	681,175	0.25928274%
Municipal	City of Jasper	21,605	0.00822357%
Municipal	City of Kibler	435	0.00016558%
Municipal	City of Knoxville	20,131	0.00766281%
Municipal	City of Lamar	33,149	0.01261788%
Municipal	City of Lavaca	21,328	0.00811826%

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS
FOR THE YEAR ENDED JUNE 30, 2016

Division	Employer	Actual Employer Contributions	Employer Allocation Percentage
Municipal	City of Lepanto	\$ 38,815	0.01477452%
Municipal	City of Leslie	8,009	0.00304868%
Municipal	City of Lewisville	28,004	0.01065962%
Municipal	City of Lincoln	93,800	0.03570396%
Municipal	City of Lockesburg	14,601	0.00555788%
Municipal	City of Lowell	202,604	0.07711930%
Municipal	City of Magnolia	238,768	0.09088489%
Municipal	City of Malvern	143,144	0.05448640%
Municipal	City of Mammoth Springs	27,964	0.01064437%
Municipal	City of Marked Tree	71,275	0.02713018%
Municipal	City of Marshall	35,808	0.01363004%
Municipal	City of Marvell	41,748	0.01589095%
Municipal	City of McRae	14,091	0.00536361%
Municipal	City of Melbourne	41,814	0.01591595%
Municipal	City of Mena	190,933	0.07267671%
Municipal	City of Monette	29,012	0.01104326%
Municipal	City of Monticello	339,790	0.12933775%
Municipal	City of Morrilton	353,368	0.13450617%
Municipal	City of Mount Ida	43,337	0.01649591%
Municipal	City of Mountain Home	690,116	0.26268610%
Municipal	City of Mountain Pine	19,790	0.00753281%
Municipal	City of Mountain View	80,317	0.03057175%
Municipal	City of Mountain View Water and Wastewater Department	49,782	0.01894895%
Municipal	City of Nashville	250,965	0.09552757%
Municipal	City of Ola	11,468	0.00436528%
Municipal	City of Pangburn	7,122	0.00271111%
Municipal	City of Paragould	424,880	0.16172672%
Municipal	City of Paris	192,238	0.07317365%
Municipal	City of Perryville	58,529	0.02227868%
Municipal	City of Piggott	84,420	0.03213376%
Municipal	City of Plummerville	25,009	0.00951951%
Municipal	City of Prairie Grove	133,570	0.05084227%
Municipal	City of Prescott	181,295	0.06900806%
Municipal	City of Quitman	47,444	0.01805928%
Municipal	City of Ravenden	5,472	0.00208304%
Municipal	City of Rector	43,407	0.01652236%
Municipal	City of Rison	33,646	0.01280722%
Municipal	City of Rogers	1,317,798	0.50160741%
Municipal	City of Russellville	387,237	0.14739818%
Municipal	City of Salem	23,753	0.00904149%
Municipal	City of Searcy	564,515	0.21487727%
Municipal	City of Shannon Hills	35,442	0.01349083%
Municipal	City of Sheridan	269,131	0.10244234%
Municipal	City of Shirley	4,504	0.00171423%
Municipal	City of Smackover	34,708	0.01321127%
Municipal	City of Stamps	58,662	0.02232920%
Municipal	City of Strong	11,484	0.00437118%
Municipal	City of Stuttgart	363,608	0.13840384%
Municipal	City of Summit	11,245	0.00428046%
Municipal	City of Van Buren	317,793	0.12096493%

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS
FOR THE YEAR ENDED JUNE 30, 2016

Division	Employer	Actual Employer Contributions	Employer Allocation Percentage
Municipal	City of Vilonia	\$ 38,042	0.01448037%
Municipal	City of Viola	2,610	0.00099347%
Municipal	City of Waldron	112,059	0.04265434%
Municipal	City of Ward	156,526	0.05958019%
Municipal	City of Warren	180,703	0.06878308%
Municipal	City of West Fork	74,816	0.02847802%
Municipal	City of Western Grove	4,765	0.00181366%
Municipal	City of Wilmar	13,318	0.00506933%
Municipal	City of Wynne	129,830	0.04941870%
Municipal	City of Yellville	32,198	0.01225599%
Municipal	Clinton Water and Sewer	82,432	0.03137703%
Municipal	Crossett Public Library	23,602	0.00898377%
Municipal	Crossett Water Commission	33,242	0.01265328%
Municipal	El Dorado Water and Sewer	318,477	0.12122527%
Municipal	Fordyce Water Department	39,559	0.01505793%
Municipal	Forrest City	313,088	0.11917408%
Municipal	Forrest City Water Utility	155,189	0.05907124%
Municipal	Fort Smith Public Library	191,379	0.07284649%
Municipal	Harrisburg Water and Gas	49,853	0.01897622%
Municipal	Hope Water and Light	397,097	0.15115119%
Municipal	Hot Springs Advertising and Promotion	299,202	0.11388839%
Municipal	Huntsville Water and Sewer Commission	59,677	0.02271541%
Municipal	Jacksonville Wastewater Utility	196,601	0.07483451%
Municipal	Jacksonville Water Commission	165,858	0.06313233%
Municipal	Little Rock Wastewater Utility	1,795,241	0.68334170%
Municipal	Malvern Water Works	144,821	0.05512493%
Municipal	McGehee Water and Sewer	32,927	0.01253341%
Municipal	Mena Water and Sewer	76,832	0.02924532%
Municipal	Mount Pleasant Water	9,313	0.00354491%
Municipal	North Little Rock Advertising and Promotion Commission	48,763	0.01856109%
Municipal	Pangburn Water	16,797	0.00639364%
Municipal	Piggott Light, Water, and Sewer	117,040	0.04455004%
Municipal	Rogers Water Utilities	396,935	0.15108975%
Municipal	Star City	44,703	0.01701577%
Municipal	Star City Water and Sewer	32,112	0.01222323%
Municipal	Town of Bigelow	458	0.00017424%
Municipal	Town of Highfill	20,379	0.00775715%
Municipal	Van Buren Municipal Utilities	213,701	0.08134339%
Municipal	Vilonia Waterworks Association	85,983	0.03272872%
Municipal	Warren Water and Sewer	65,336	0.02486948%
Municipal	Wynne Water Utilities	111,277	0.04235657%
Other	Alpine Public Water Authority	3,476	0.00132309%
Other	Benton County Solid Waste Management District	48,573	0.01848891%
Other	Boone County Regional Airport	5,784	0.00220172%
Other	Boston Mountain Solid Waste District	76,539	0.02913374%
Other	Buffalo Island Regional Water District	21,848	0.00831637%
Other	Blytheville-Gosnell Airport	43,033	0.01637995%
Other	Clark County Country Water Facilities	11,369	0.00432761%
Other	Hot Spring County Solid Waste Authority	123,596	0.04704572%
Other	James Fork Regional Water District	94,460	0.03595543%

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS
FOR THE YEAR ENDED JUNE 30, 2016

Division	Employer	Actual Employer Contributions	Employer Allocation Percentage
Other	Kimzey Regional Water District	\$ 74,711	0.02843792%
Other	Marion County Regional Airport	701	0.00026687%
Other	Milltown-Washburn Water Authority	26,811	0.01020534%
Other	Montgomery County Regional Public Water Authority	9,088	0.00345934%
Other	Nevada County-Prescott Solid Waste	9,592	0.00365098%
Other	North Garland County Regional Water District	47,090	0.01792427%
Other	Northeast Arkansas Regional Solid Waste Management District	83,660	0.03184449%
Other	Paragould Housing Authority	51,522	0.01961129%
Other	Paron-Owensville Water Authority	11,156	0.00424643%
Other	Pulaski Area Geographic Information System	48,357	0.01840656%
Other	Pulaski County Solid Waste Management District	49,368	0.01879138%
Other	Riversouth Rural Water District	19,237	0.00732256%
Other	Saline County Regional Solid Waste Management District	31,710	0.01207025%
Other	Sardis Water Association	63,811	0.02428889%
Other	Southeast White County Water Association	28,367	0.01079762%
Other	Southwest Boone County Water Association	24,822	0.00944831%
Other	Southwest White County Water Association	36,321	0.01382524%
Other	Upper Southwest Arkansas Regional Solid Waste Management District	120,004	0.04567837%
Other	Washington Water Authority	90,240	0.03434911%
School District	Alma School District No. 30	204	0.00007764%
School District	Alpena School District No. 5		0.00000000%
School District	Arkadelphia School District No. 1	2,903	0.00110497%
School District	Ashdown School District No. 31	693	0.00026364%
School District	Atkins School District No. 18	1,976	0.00075229%
School District	Bald Knob School District	1,155	0.00043980%
School District	Barton School District No. 4		0.00000000%
School District	Bauxite School District No. 14	1,149	0.00043736%
School District	Beebe School District		0.00000000%
School District	Benton School District No. 8	3,882	0.00147774%
School District	Bentonville School District No. 6		0.00000000%
School District	Bergman School District No. 3	857	0.00032632%
School District	Berryville School District No. 27	1,336	0.00050838%
School District	Blytheville School District No. 5	1,993	0.00075849%
School District	Booneville School District No. 65	4,225	0.00160827%
School District	Bradley School District No. 20	549	0.00020879%
School District	Brinkley School District No. B	394	0.00014982%
School District	Brookland School District No. 14		0.00000000%
School District	Cabot School District No. 4	2,746	0.00104519%
School District	Cedarville School District No. 44		0.00000000%
School District	Clarendon School District No. 6		0.00000000%
School District	Clarksville School District No. 17	3,681	0.00140102%
School District	Clinton School District No. 1	1,118	0.00042559%
School District	Concord School District No. 3	1,132	0.00043100%
School District	Conway School District No. 1	4,471	0.00170173%
School District	Corning School District No. 8		0.00000000%
School District	Cossatot River School District	976	0.00037145%
School District	Cotter School District No. 60	1,005	0.00038244%
School District	Crossett School District No. 52		0.00000000%
School District	Cutter Morning Star Schools		0.00000000%
School District	Dardanelle School District No. 15	572	0.00021789%

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS
FOR THE YEAR ENDED JUNE 30, 2016

Division	Employer	Actual Employer Contributions	Employer Allocation Percentage
School District	Deer School District No. 21	\$ 1,721	0.00065523%
School District	Des Arc School District No. 5	1,829	0.00069609%
School District	Dollarway School District No. 2	1,769	0.00067331%
School District	Dover School District No. 17	678	0.00025819%
School District	Dumas School District No. 6	459	0.00017464%
School District	El Dorado School District No. 15	1,513	0.00057582%
School District	England School District No. 2	1,345	0.00051185%
School District	Fairview School District	4,428	0.00168566%
School District	Fayetteville School District No. 1	12,125	0.00461518%
School District	Flippin School District No. 26		0.00000000%
School District	Fordyce School District No. 39	744	0.00028313%
School District	Foreman School District No. 25		0.00000000%
School District	Forrest City School District No. 7	8,327	0.00316976%
School District	Fort Smith School District	17,494	0.00665886%
School District	Fouke School District No. 15		0.00000000%
School District	Genoa Central School District No. 1	563	0.00021448%
School District	Gentry School District No. 19	1,109	0.00042214%
School District	Green Forest School District No. 32	1,396	0.00053150%
School District	Greenwood School District No. 25	1,544	0.00058767%
School District	Hamburg School District No. 51	1,808	0.00068805%
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	5,960	0.00226876%
School District	Highland School District No. 42		0.00000000%
School District	Hope School District No. 1-A	5,587	0.00212677%
School District	Horatio School District No. 55	768	0.00029246%
School District	Hot Springs School District No. 6	11,076	0.00421579%
School District	Hoxie School District No. 46		0.00000000%
School District	Huntsville School District No. 1	1,623	0.00061768%
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	1,034	0.00039340%
School District	Junction City School District No. 75	434	0.00016502%
School District	Lafayette County School District	1,528	0.00058153%
School District	Lake Hamilton School District No. 5	1,251	0.00047607%
School District	Lakeside School District No. 1	518	0.00019709%
School District	Lavaca School District No. 3		0.00000000%
School District	Lee County School District No. 1	1,592	0.00060600%
School District	Little Rock School District	43,582	0.01658895%
School District	Lonoke School District No. 1	2,125	0.00080883%
School District	Magazine School District No. 15	679	0.00025838%
School District	Magnolia School District No. 14	566	0.00021553%
School District	Malvern School District	469	0.00017839%
School District	Marion School District No. 3	4,058	0.00154454%
School District	McCrary School District No. 12	2,216	0.00084361%
School District	McNeil School District No. 37 (Stephens)		0.00000000%
School District	Mountain Home School District No. 9	1,219	0.00046400%
School District	Mountain View School District No. 30	1,467	0.00055843%

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS
FOR THE YEAR ENDED JUNE 30, 2016

Division	Employer	Actual Employer Contributions	Employer Allocation Percentage
School District	Mountainburg School District No. 16	\$ 1,002	0.00038141%
School District	Newport School District		0.00000000%
School District	North Little Rock School District No. 1	7,747	0.00294885%
School District	Osceola School District No. 1	1,038	0.00039519%
School District	Ozark School District No. 14	1,168	0.00044465%
School District	Paragould School District No. 1	1,131	0.00043045%
School District	Piggott School District No. 52	370	0.00014066%
School District	Pine Bluff School District No. 3	15,365	0.00584848%
School District	Pocahontas School District No. 19		0.00000000%
School District	Pottsville School District No. 61	890	0.00033869%
School District	Pulaski County Special School District	17,398	0.00662257%
School District	Rogers School District No. 30	679	0.00025840%
School District	Russellville School District No. 14	5,300	0.00201732%
School District	Searcy County School District No. 17	567	0.00021591%
School District	Sheridan School District No. 37	3,925	0.00149404%
School District	Shirley School District No. 3	1,718	0.00065412%
School District	Siloam Springs School District No. 21	2,857	0.00108764%
School District	Smackover School District No. 39		0.00000000%
School District	South Central Co-Op		0.00000000%
School District	South Conway County School District	2,583	0.00098314%
School District	South Mississippi County School District No. 57	468	0.00017813%
School District	South Pike County School District	726	0.00027634%
School District	Southside School District No. 3	1,038	0.00039506%
School District	Springdale School District No. 50		0.00000000%
School District	Stuttgart School District		0.00000000%
School District	Texarkana School District No. 7	1,226	0.00046676%
School District	Trumann School District No. 22	1,015	0.00038640%
School District	Two Rivers School District No. 10	644	0.00024501%
School District	Valley Springs School District No. 2		0.00000000%
School District	Van Buren School District No. 42	4,994	0.00190090%
School District	Vilonia School District No. 17	1,785	0.00067940%
School District	Waldron School District No. 45	457	0.00017395%
School District	Warren School District No. 1	1,193	0.00045393%
School District	Watson Chapel School District No. 24	3,789	0.00144206%
School District	West Memphis School District No. 4	2,751	0.00104707%
School District	White Hall School District No. 27	1,056	0.00040194%
School District	Wynne School District No. 9	410	0.00015594%
School District	Yellville Summitt School District No. 4	981	0.00037324%
State	Administrative Office of the Courts	2,770,999	1.05475490%
State	Arkansas Agriculture Department	3,075,700	1.17073641%
State	Arkansas Appraiser Licensing and Certification Board	26,046	0.00991430%
State	Arkansas Assessment Coordination Department	244,404	0.09302993%
State	Arkansas Auctioneers Licensing Board	7,987	0.00304028%
State	Arkansas Board of Examiners in Speech-Language Pathology and Audiology	9,290	0.00353603%
State	Arkansas Board of Dispensing Opticians	1,691	0.00064348%
State	Arkansas Board of Examiners in Counseling	20,440	0.00778036%
State	Arkansas Building Authority		0.00000000%
State	Arkansas Bureau of Legislative Research	1,094,174	0.41648713%
State	Arkansas Burial Association Board	11,283	0.00429488%
State	Arkansas Commission on Law Enforcement Standards and Training	258,130	0.09825461%

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS
FOR THE YEAR ENDED JUNE 30, 2016

Division	Employer	Actual Employer Contributions	Employer Allocation Percentage
State	Arkansas Contractors Licensing Board	\$ 117,630	0.04477482%
State	Arkansas County Conservation District	8,002	0.00304571%
State	Arkansas Court of Appeals	398,390	0.15164345%
State	Arkansas Crime Information Center	374,321	0.14248179%
State	Arkansas Department of Correction	22,499,849	8.56435803%
State	Arkansas Department of Emergency Management	509,777	0.19404202%
State	Arkansas Department of Finance and Administration	14,152,287	5.38693634%
State	Arkansas Department of Health	15,601,645	5.93862068%
State	Arkansas Department of Higher Education	230,322	0.08767006%
State	Arkansas Department of Rural Services		0.00000000%
State	Arkansas Department of Veterans Affairs	741,705	0.28232324%
State	Arkansas Development Finance Authority	493,947	0.18801647%
State	Arkansas Dietetics Licensing Board	2,766	0.00105291%
State	Arkansas Disability Determination for Social Security Administration	3,419,297	1.30152344%
State	Arkansas Economic Development Commission	875,153	0.33311896%
State	Arkansas Employment Security Department	4,492,350	1.70997118%
State	Arkansas Ethics Commission	63,554	0.02419132%
State	Arkansas Fair Housing Commission	55,667	0.02118927%
State	Arkansas Fire Protection Licensing Board	10,119	0.00385160%
State	Arkansas Game and Fish Commission	3,607,047	1.37298885%
State	Arkansas Game and Fish Commission - Wildlife Officers	693,174	0.26385034%
State	Arkansas Geographic Information Office	90,587	0.03448098%
State	Arkansas Geological Survey	184,823	0.07035113%
State	Arkansas Home Inspector Registration Board	2,290	0.00087174%
State	Arkansas Judicial Discipline and Disability Commission	55,221	0.02101940%
State	Arkansas Legislative Audit	3,413,527	1.29932720%
State	Arkansas Lottery Commission	519,899	0.19789474%
State	Arkansas Manufactured Home Commission	16,297	0.00620340%
State	Arkansas Minority Health Commission	51,147	0.01946872%
State	Arkansas Motor Vehicle Commission	38,616	0.01469897%
State	Arkansas Natural Resources Commission	617,505	0.23504739%
State	Arkansas Northeastern College	136,874	0.05209965%
State	Arkansas Oil and Gas Commission	308,090	0.11727156%
State	Arkansas Parole Board	207,268	0.07889459%
State	Arkansas Psychology Board	8,648	0.00329192%
State	Arkansas Public Defender Commission	2,379,847	0.90586662%
State	Arkansas Public Employees Retirement System	466,692	0.00000000%
State	Arkansas Public Service Commission	961,653	0.36604442%
State	Arkansas Real Estate Commission	76,905	0.02927331%
State	Arkansas Science and Technology Authority		0.00000000%
State	Arkansas Sentencing Commission	32,166	0.01224352%
State	Arkansas Social Work Licensing Board	7,608	0.00289597%
State	Arkansas Spinal Cord Commission	152,129	0.05790655%
State	Arkansas State Board of Architects, Landscape Architects, and Interior Designers	24,823	0.00944883%
State	Arkansas State Board of Barber Examiners	23,000	0.00875462%
State	Arkansas State Board of Chiropractic Examiners	5,479	0.00208542%
State	Arkansas State Board of Collection Agencies	29,108	0.01107974%
State	Arkansas State Board of Dental Examiners	24,489	0.00932150%
State	Arkansas State Board of Election Commissioners	53,836	0.02049212%
State	Arkansas State Board of Embalmers and Funeral Directors	5,405	0.00205744%

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS
FOR THE YEAR ENDED JUNE 30, 2016

Division	Employer	Actual Employer Contributions	Employer Allocation Percentage
State	Arkansas State Board of Licensure for Professional Engineers and Surveyors	\$ 38,678	0.01472236%
State	Arkansas State Board of Massage Therapy	2,828	0.00107641%
State	Arkansas State Board of Nursing	213,992	0.08145424%
State	Arkansas State Board of Optometry	11,001	0.00418725%
State	Arkansas State Board of Pharmacy	128,064	0.04874637%
State	Arkansas State Board of Physical Therapy	13,747	0.00523261%
State	Arkansas State Board of Public Accountancy	65,977	0.02511359%
State	Arkansas State Child Abuse and Neglect Prevention Board	11,596	0.00441388%
State	Arkansas State Claims Commission	48,008	0.01827396%
State	Arkansas State Crime Laboratory	990,636	0.37707626%
State	Arkansas State Land Department	315,055	0.11992258%
State	Arkansas State Library	269,065	0.10241715%
State	Arkansas State Medical Board	214,017	0.08146376%
State	Arkansas State Military Department	2,013,019	0.76623687%
State	Arkansas State Military Department - Civilian Firefighters	330,354	0.12574623%
State	Arkansas State Police	2,284,816	0.86969395%
State	Arkansas State Tobacco Settlement Commission	14,263	0.00542924%
State	Arkansas State University	682,243	0.25968951%
State	Arkansas State University - Beebe	193,500	0.07365413%
State	Arkansas State University - Mountain Home		0.00000000%
State	Arkansas State University - Newport	57,310	0.02181469%
State	Arkansas Student Loan Authority	50,978	0.01940414%
State	Arkansas Supreme Court	386,496	0.14711596%
State	Arkansas Supreme Court - Bar of Arkansas	155,648	0.05924590%
State	Arkansas Tech University	1,467,414	0.55855738%
State	Arkansas Tobacco Control	180,179	0.06858343%
State	Arkansas Towing and Recovery Board	19,092	0.00726730%
State	Arkansas Treasurer of State	307,262	0.11695623%
State	Arkansas Veterans Child Welfare Service	12,943	0.00492654%
State	Arkansas Waterways Commission	20,900	0.00795522%
State	Ashley County Conservation District	1,959	0.00074555%
State	Auditor of State	244,955	0.09323968%
State	Auditor of State - Constitutional Officers	95,456	0.03633432%
State	Auditor of State - Constitutional Officers	196,302	0.07472062%
State	Auditor of State - Court Reporters		0.00000000%
State	Auditor of State - Deputy Prosecuting Attorney	2,302,125	0.87628260%
State	Auditor of State - District Judges	466,365	0.17751762%
State	Auditor of State - District Judges	518,490	0.19735839%
State	Auditor of State - Drug Court, Juvenile Probation, and Intake Office	60,214	0.02292004%
State	Auditor of State - General Assembly House		0.00000000%
State	Auditor of State - General Assembly House	571,787	0.21764553%
State	Auditor of State - General Assembly Senate	17,139	0.00652376%
State	Auditor of State - General Assembly Senate	183,627	0.06989585%
State	Auditor of State - Prosecuting Attorney	600,589	0.22860846%
State	Auditor of State - Trial Court Administrative Assistants		0.00000000%
State	Baxter County Conservation District	9,085	0.00345817%
State	Benton County Conservation District	12,661	0.00481932%
State	Black River Technical College	108,135	0.04116049%
State	Boone County Conservation District	6,248	0.00237806%
State	Buffalo Conservation District	9,837	0.00374442%

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS
FOR THE YEAR ENDED JUNE 30, 2016

Division	Employer	Actual Employer Contributions	Employer Allocation Percentage
State	Calhoun County Conservation District	\$ 1,520	0.00057842%
State	Capitol Zoning District Commission	23,803	0.00906047%
State	Carroll County Conservation District	9,606	0.00365635%
State	Chicot County Conservation District	4,597	0.00174961%
State	Clark County Conservation District	7,736	0.00294465%
State	Clay County Conservation District	7,927	0.00301736%
State	Cleburne County Conservation District	8,605	0.00327525%
State	Cleveland County Conservation District	3,480	0.00132463%
State	College of the Ouachitas	40,916	0.01557418%
State	Columbia County Conservation District	3,167	0.00120541%
State	Conway County Conservation District	14,794	0.00563128%
State	Cossatot Conservation District	8,599	0.00327302%
State	Craighead County Conservation District	10,565	0.00402162%
State	Crawford County Conservation District	2,742	0.00104380%
State	Crittenden County Conservation District	4,410	0.00167863%
State	Crooked Creek Conservation District	8,042	0.00306122%
State	Cross County Conservation District	3,586	0.00136505%
State	Dallas County Conservation District	2,659	0.00101212%
State	Department of Aeronautics	43,318	0.01648844%
State	Department of Arkansas Heritage	849,060	0.32318667%
State	Department of Career Education - Arkansas Rehabilitation Services	197,188	0.07505762%
State	Department of Community Correction	6,800,166	2.58841967%
State	Department of Education - Arkansas Educational Television Commission	81,679	0.03109027%
State	Department of Education - Arkansas School for the Blind	8,952	0.00340764%
State	Department of Education - Arkansas School for the Deaf	9,592	0.00365116%
State	Department of Environmental Quality	2,411,133	0.91777536%
State	Department of Human Services	39,786,105	15.14421033%
State	Department of Information Systems	1,887,317	0.71838958%
State	Department of Labor	534,241	0.20335368%
State	Department of Parks and Tourism	4,516,728	1.71925063%
State	Department of Parks and Tourism - Arkansas History Commission	127,789	0.04864157%
State	Desha County Conservation District	4,486	0.00170767%
State	Disabled Veterans Service Office	2,576	0.00098056%
State	Drew County Soil and Water Conservation District	2,714	0.00103321%
State	Drug Task Force - 10th Judicial District	15,254	0.00580637%
State	Drug Task Force - 13th Judicial District	25,110	0.00955775%
State	Drug Task Force - 14th Judicial District	17,014	0.00647606%
State	Drug Task Force - 15th Judicial District	21,409	0.00814930%
State	Drug Task Force - 1st Judicial District	18,125	0.00689917%
State	Drug Task Force - 21st Judicial District	7,581	0.00288548%
State	Drug Task Force - 3rd Judicial District	20,192	0.00768579%
State	Drug Task Force - 5th Judicial District	47,377	0.01803364%
State	Drug Task Force - South Central	19,654	0.00748128%
State	Drug Task Force - Batesville	30,123	0.01146612%
State	East Arkansas Community College	150,084	0.05712807%
State	Faulkner County Conservation District	8,702	0.00331228%
State	Franklin County Conservation District	9,181	0.00349481%
State	Fulton County Conservation District	9,146	0.00348145%
State	Garland County Conservation District	3,161	0.00120309%
State	Grant County Conservation District		0.00000000%

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS
FOR THE YEAR ENDED JUNE 30, 2016

Division	Employer	Actual Employer Contributions	Employer Allocation Percentage
State	Greene County Conservation District	\$ 8,515	0.00324102%
State	Health Services Permit Agency	51,242	0.01950465%
State	Hempstead County Conservation District	3,372	0.00128349%
State	Henderson State University	481,991	0.18346522%
State	Hot Spring County Conservation District		0.00000000%
State	Independence County Conservation District	6,633	0.00252473%
State	Izard County Conservation District	4,302	0.00163757%
State	Jackson County Conservation District	3,370	0.00128290%
State	Jefferson County Conservation District	4,388	0.00167040%
State	Johnson County Conservation District	3,442	0.00131007%
State	Lafayette County Conservation District	3,362	0.00127956%
State	Lawrence County Conservation District	7,302	0.00277932%
State	Lee County Conservation District	2,779	0.00105785%
State	Lincoln County Conservation District	3,709	0.00141190%
State	Liquefied Petroleum Gas Board	44,921	0.01709881%
State	Little River Conservation District	3,130	0.00119143%
State	Logan County Conservation District	6,078	0.00231369%
State	Lonoke County Conservation District	16,370	0.00623108%
State	Madison County Conservation District	7,373	0.00280652%
State	Martin Luther King, Jr., Commission	19,144	0.00728712%
State	Miller County Conservation District	5,572	0.00212107%
State	Mine Creek Conservation District	7,977	0.00303622%
State	Mississippi County Conservation District	3,598	0.00136972%
State	Monroe County Conservation District	4,410	0.00167844%
State	Montgomery County Conservation District	1,900	0.00072325%
State	National Park Community College	91,238	0.03472881%
State	Nevada County Conservation District	1,448	0.00055105%
State	Newton County Conservation District	2,984	0.00113587%
State	North Arkansas College	396,694	0.15099799%
State	Northwest Arkansas Community College	239,528	0.09117392%
State	Office of Health Information Technology	89,230	0.03396461%
State	Office of Medicaid Inspector General	199,670	0.07600245%
State	Office of the Attorney General	1,600,556	0.60923655%
State	Office of the Governor	208,131	0.07922294%
State	Office of the Governor	547,376	0.20835363%
State	Office of the Lieutenant Governor	17,634	0.00671231%
State	Office of the Prosecutor Coordinator	100,098	0.03810124%
State	Office of the Speaker of the House	263,523	0.10030769%
State	Office of Victims and Witness Services - 15th Judicial District	4,824	0.00183633%
State	Ouachita Conservation District	3,195	0.00121625%
State	Ozarka College	83,560	0.03180636%
State	Phillips County Conservation District	4,786	0.00182181%
State	Pike County Conservation District	2,292	0.00087249%
State	Poinsett County Conservation District	5,903	0.00224696%
State	Pope County Conservation District	2,395	0.00091179%
State	Poteau River Conservation District	5,649	0.00215031%
State	Prairie County Conservation District	3,336	0.00126972%
State	Professional Bail Bondsman Licensing Board	24,733	0.00941420%
State	Pulaski County Conservation District	2,759	0.00105005%
State	Pulaski Technical College	580,583	0.22099361%

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS
FOR THE YEAR ENDED JUNE 30, 2016

Division	Employer	Actual Employer Contributions	Employer Allocation Percentage
State	Randolph County Conservation District	\$ 8,804	0.00335129%
State	Rich Mountain Community College	88,943	0.03385551%
State	Rich Mountain Conservation District	5,832	0.00221986%
State	Sebastian County Conservation District	8,184	0.00311520%
State	Secretary of State	933,896	0.35547885%
State	Secretary of State - State Capitol Police	52,596	0.02002019%
State	Senate Clerk	153,868	0.05856848%
State	Sharp County Conservation District	10,421	0.00396658%
State	South Arkansas Community College	312,298	0.11887318%
State	Southeast Arkansas College	203,278	0.07737575%
State	Southern Arkansas University	306,422	0.11663673%
State	Southern Arkansas University Tech	235,750	0.08973618%
State	St. Francis County Conservation District	6,609	0.00251569%
State	State Bank Department	732,588	0.27885274%
State	State Insurance Department	1,275,461	0.48549229%
State	State Securities Department	288,833	0.10994171%
State	Stone County Conservation District	8,524	0.00324467%
State	Union County Conservation District	8,543	0.00325174%
State	University of Arkansas - Fayetteville	1,066,914	0.40611106%
State	University of Arkansas - Fort Smith	236,670	0.09008628%
State	University of Arkansas - Little Rock	1,078,539	0.41053567%
State	University of Arkansas - Monticello	175,026	0.06662188%
State	University of Arkansas - Phillips Community College	95,752	0.03644695%
State	University of Arkansas - Pine Bluff	54,489	0.02074083%
State	University of Arkansas Community College - Batesville	134,192	0.05107901%
State	University of Arkansas Community College - Hope	223,206	0.08496114%
State	University of Arkansas Community College - Morrilton	95,937	0.03651748%
State	University of Arkansas Cooperative Extension Service	340,521	0.12961616%
State	University of Arkansas for Medical Sciences	1,489,774	0.56706855%
State	University of Arkansas - Cossatot Community College	124,766	0.04749115%
State	University of Central Arkansas	1,664,476	0.63356710%
State	Van Buren County Conservation District	6,750	0.00256926%
State	Veterinary Medical Examining Board	6,492	0.00247111%
State	War Memorial Stadium Commission	49,787	0.01895091%
State	Washington County Conservation District	9,945	0.00378529%
State	White County Conservation District	3,796	0.00144495%
State	Woodruff County Conservation District	2,088	0.00079478%
State	Workers' Compensation Commission	837,369	0.31873674%
State	Yell County Conservation District	7,196	0.00273922%
	TOTAL	<u>\$ 263,181,655</u>	<u>100.00000000%</u>

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
 SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
 FOR THE YEAR ENDED JUNE 30, 2016

Division	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
		Net Pension Liability	Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Pension Expense
County	Arkansas County	\$ 3,538,333	\$ 3,341	\$ 617,765	\$ 271,148	\$ 43,208	\$ 935,462	\$ 126,928	\$ 1,722	\$ 128,650	\$ 527,158	\$ 15,875	\$ 543,033
County	Arkansas River Valley Regional Library	234,360	221	40,917	17,959	9,944	69,041	8,407	890	9,297	34,916	3,570	38,486
County	Ashley County	4,891,516	4,618	854,020	374,845		1,233,483	175,469	282,049	457,518	728,761	(83,188)	645,573
County	Association of Arkansas Counties	2,135,369	2,016	372,819	163,637	160,263	698,735	76,600	1,040	77,640	318,138	48,062	366,200
County	Baxter County	6,778,187	6,400	1,183,418	519,423	348,675	2,057,916	243,148	3,299	246,447	1,009,847	109,890	1,119,737
County	Baxter County Library	605,424	572	105,702	46,395		152,669	21,718	31,313	53,031	90,199	(9,195)	81,004
County	Benton County	32,549,373	30,733	5,682,865	2,494,309	73,120	8,281,027	1,167,615	277,483	1,445,098	4,849,362	(52,306)	4,797,056
County	Boone County	6,378,009	6,022	1,113,550	488,757	59,271	1,667,600	228,793	102,860	331,653	950,226	(22,123)	928,103
County	Bradley County	1,660,172	1,568	289,853	127,222	62,616	481,259	59,554	808	60,362	247,340	18,622	265,962
County	Calhoun County	2,017,528	1,905	352,245	154,606	174,613	683,369	72,373	982	73,355	300,581	54,772	355,353
County	Carroll County	5,037,369	4,756	879,485	386,021	121,309	1,391,571	180,701	81,549	262,250	750,491	4,008	754,499
County	Chicot County	1,636,757	1,545	285,765	125,427	1,591	414,328	58,714	25,242	83,956	243,852	(9,181)	234,671
County	Clark County	4,238,848	4,002	740,070	324,830	167,754	1,236,656	152,057	2,063	154,120	631,524	60,903	692,427
County	Clay County	2,221,144	2,097	387,794	170,210	144,509	704,610	79,677	1,081	80,758	330,917	45,607	376,524
County	Clay County, Western District	909,941	859	158,869	69,730	26,719	256,177	32,642	443	33,085	135,567	7,933	143,500
County	Cleburne County	5,101,478	4,817	890,678	390,934	191,477	1,477,906	183,001	2,483	185,484	760,043	60,259	820,302
County	Cleveland County	1,669,884	1,577	291,549	127,966	52,288	473,380	59,902	812	60,714	248,787	15,741	264,528
County	Columbia County	5,274,107	4,980	920,818	404,163	312,294	1,642,255	189,193	2,567	191,760	785,762	98,873	884,635
County	Conway County	4,862,570	4,591	848,966	372,626	211,740	1,437,923	174,431	2,367	176,798	724,449	68,847	793,296
County	Craighead County	16,165,407	15,263	2,822,353	1,238,780	717,455	4,793,851	579,888	7,868	587,756	2,408,400	229,483	2,637,883
County	Crawford County	7,386,432	6,974	1,289,613	566,034	269,948	2,132,569	264,967	14,943	279,910	1,100,466	72,864	1,173,330
County	Crittenden County	8,305,512	7,842	1,450,077	636,464	308,033	2,402,416	297,936	311,930	609,866	1,237,395	(30,400)	1,206,995
County	Cross County	2,764,471	2,610	482,655	211,846	53,675	750,786	99,167	13,982	113,149	411,864	16,612	428,476
County	Dallas County	2,079,916	1,964	363,137	159,387	25,119	549,607	74,611	79,689	154,300	309,876	(13,436)	296,440
County	Desha County	1,955,788	1,847	341,465	149,875	53,978	547,165	70,158	952	71,110	291,383	15,543	306,926
County	Drainage District No. 9	106,330	100	18,564	8,148	3,557	30,369	3,814	1,216	5,030	15,842	1,016	16,858
County	Drew County	3,545,014	3,347	618,932	271,660	190,697	1,084,636	127,167	1,726	128,893	528,153	62,467	590,620
County	East Central Arkansas Regional Library	349,956	330	61,100	26,818	14,896	103,144	12,554	171	12,725	52,138	5,139	57,277
County	Faulkner County	16,720,692	15,787	2,919,301	1,281,333	1,154,840	5,371,261	599,807	8,137	607,944	2,491,129	359,667	2,850,796
County	Franklin County	3,582,882	3,383	625,543	274,562	80,199	983,687	128,526	1,743	130,269	533,795	26,168	559,963
County	Fulton County	1,853,372	1,750	323,584	142,027	3,796	471,157	66,484	28,800	95,284	276,124	(6,890)	269,234
County	Garland County	17,767,686	16,776	3,102,098	1,361,566	1,313,422	5,793,862	637,365	8,648	646,013	2,647,115	464,652	3,111,767
County	Grant County	3,399,046	3,209	593,447	260,474	66,202	923,332	121,931	3,566	125,497	506,406	17,980	524,386
County	Greene County	5,963,326	5,630	1,041,150	456,979	337,740	1,841,499	213,917	2,902	216,819	888,445	106,825	995,270
County	Hempstead County	4,254,023	4,017	742,719	325,992	129,749	1,202,477	152,601	3,000	155,601	633,785	36,665	670,450
County	Hot Springs County	3,951,825	3,731	689,958	302,835	166,651	1,163,175	141,760	1,923	143,683	588,762	48,916	637,678
County	Howard County	2,866,067	2,706	500,393	219,631	3,483	726,213	102,812	5,712	108,524	427,000	(314)	426,686
County	Independence County	8,210,437	7,752	1,433,478	629,179		2,070,409	294,526	549,188	843,714	1,223,230	(176,821)	1,046,409

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
 SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
 FOR THE YEAR ENDED JUNE 30, 2016

Division	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Net Pension Liability	Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Investment	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Pension Expense	Total Pension Expense			
County	Izard County	\$ 3,086,237	\$ 2,914	\$ 538,833	\$ 236,503	\$ 91,496	\$ 869,746	\$ 110,710	\$ 20,129	\$ 130,839	\$ 459,802	\$ 18,924	\$ 478,726	
County	Jackson County	3,079,519	2,908	537,660	235,988	169,171	945,727	110,469	1,498	111,967	458,802	54,692	513,494	
County	Jefferson County	14,582,650	13,769	2,546,016	1,117,491		3,677,276	523,111	622,047	1,145,158	2,172,593	(195,961)	1,976,632	
County	Johnson County	3,977,989	3,756	694,526	304,840	52,532	1,055,654	142,699	66,431	209,130	592,660	965	593,625	
County	Lafayette County	2,303,435	2,175	402,162	176,516	41,718	622,571	82,629	1,121	83,750	343,177	12,894	356,071	
County	Lawrence County	2,761,040	2,607	482,056	211,583	92,608	788,854	99,044	1,343	100,387	411,353	31,847	443,200	
County	Lee County	1,563,268	1,476	272,934	119,796	10,648	404,854	56,078	760	56,838	232,903	3,154	236,057	
County	Lincoln County	2,206,686	2,084	385,270	169,102	125,778	682,234	79,159	1,074	80,233	328,763	40,473	369,236	
County	Little River County	2,695,877	2,545	470,679	206,589	6,303	686,116	96,707	79,464	176,171	401,645	(28,643)	373,002	
County	Logan County	4,206,800	3,972	734,474	322,374	148,546	1,209,366	150,907	2,047	152,954	626,749	46,958	673,707	
County	Lonoke County	5,669,535	5,353	989,856	434,465	1,429,674	203,378	363,828	567,206	844,675	(110,633)	734,042		
County	Madison County	4,205,454	3,971	734,239	322,271	142,743	1,203,224	150,859	8,068	158,927	626,549	38,479	665,028	
County	Marion County	3,732,594	3,524	651,682	286,035	117,150	1,058,391	133,896	1,816	135,712	556,100	36,348	592,448	
County	Miller County	7,043,134	6,650	1,229,676	539,726	147,206	1,923,258	252,652	90,106	342,758	1,049,320	30,552	1,079,872	
County	Mississippi County	8,673,375	8,189	1,514,303	664,654	107,656	2,294,802	311,132	4,221	315,353	1,292,201	33,706	1,325,907	
County	Monroe County	1,368,162	1,292	238,870	104,844		345,006	49,079	13,197	62,276	203,835	(3,852)	199,983	
County	Montgomery County	3,033,991	2,865	529,711	232,499	187,989	953,064	108,836	1,477	110,313	452,018	59,427	511,445	
County	Nevada County	1,861,981	1,758	325,087	142,687	130,119	599,651	66,793	906	67,699	277,407	38,422	315,829	
County	Newton County	2,037,274	1,924	355,692	156,119	124,554	638,289	73,081	992	74,073	303,523	44,096	347,619	
County	Ouachita County	5,220,440	4,929	911,448	400,051	351,748	1,668,176	187,268	2,540	189,808	777,766	106,504	884,270	
County	Perry County	1,977,128	1,867	345,191	151,510	107,012	605,580	70,924	962	71,886	294,562	34,378	328,940	
County	Phillips County	2,640,274	2,493	460,971	202,328	145,733	811,525	94,712	63,180	157,892	393,361	18,052	411,413	
County	Pike County	2,576,992	2,433	449,922	197,479	37,484	687,318	92,442	11,817	104,259	383,933	6,438	390,371	
County	Poinsett County	3,664,215	3,460	639,743	280,795	112,946	1,036,944	131,443	1,783	133,226	545,912	37,919	583,831	
County	Polk County	3,910,535	3,692	682,749	299,670	63,893	1,050,004	140,279	57,677	197,956	582,610	7,875	590,485	
County	Pope County	10,551,459	9,962	1,842,202	808,575	123,014	2,783,753	378,503	5,135	383,638	1,572,007	43,180	1,615,187	
County	Prairie County	1,644,473	1,553	287,112	126,019	88,544	503,228	58,991	800	59,791	245,001	28,999	274,000	
County	Pulaski County	62,969,423	59,455	10,993,966	4,825,446	2,530,851	18,409,718	2,258,847	355,121	2,613,968	9,381,487	600,039	9,981,526	
County	Randolph County	2,902,092	2,740	506,683	222,392	4,355	736,170	104,104	42,312	146,416	432,368	(10,593)	421,775	
County	Randolph County Nursing Home	6,097,424	5,757	1,064,562	467,255	801,869	2,339,443	218,728	2,968	221,696	908,424	235,394	1,143,818	
County	Saline County	12,252,895	11,569	2,139,259	938,959	90,354	3,180,141	439,537	5,963	445,500	1,825,495	27,834	1,853,329	
County	Saline County Library	1,617,235	1,527	282,356	123,931	30,626	438,440	58,014	787	58,801	240,943	9,398	250,341	
County	Scott County	2,173,965	2,053	379,557	166,594		548,204	77,985	42,052	120,037	323,888	(13,496)	310,392	
County	Searcy County	2,052,621	1,938	358,371	157,296	52,072	569,677	73,632	999	74,631	305,809	16,292	322,101	
County	Sebastian County	17,704,664	16,716	3,091,095	1,356,736	167,858	4,632,405	635,104	174,815	809,919	2,637,726	13,941	2,651,667	
County	Sevier County	3,306,664	3,122	577,317	253,395	64,335	898,169	118,617	10,220	128,837	492,643	21,806	514,449	
County	Sharp County	2,886,957	2,726	504,040	221,232	36,875	764,873	103,561	53,093	156,654	430,113	(9,616)	420,497	

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
 SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
 FOR THE YEAR ENDED JUNE 30, 2016

Division	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Net Pension Liability	Actual Experience	Net Difference Between Projected and Actual Pension Plan Earnings on Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Pension Expense	Total Pension Expense
County	St. Francis County	\$ 3,199,682	\$ 3,021	\$ 558,639	\$ 245,197	\$ 19,017	\$ 825,874	\$ 114,779		\$ 51,255	\$ 166,034	\$ 476,704	\$ (7,541)	\$ 469,163
County	Stone County	2,343,386	2,213	409,137	179,577	57,118	648,045	84,062	1,140	85,202	349,129	20,351	369,480	
County	Union County	7,743,618	7,311	1,351,975	593,406	226,945	2,179,637	277,780	170,858	448,638	1,153,681	37,838	1,191,519	
County	Van Buren County	4,626,982	4,369	807,835	354,573	40,617	1,207,394	165,980	2,252	168,232	689,350	13,323	702,673	
County	Washington County	31,533,484	29,773	5,505,498	2,416,460	289,825	8,241,556	1,131,173	177,517	1,308,690	4,698,010	60,117	4,758,127	
County	White County	10,642,481	10,048	1,858,094	815,550	85,105	2,768,797	381,768	275,621	657,389	1,585,568	(47,153)	1,538,415	
County	White County Public Library	652,439	616	113,911	49,997	35,599	200,123	23,404	1,357	24,761	97,203	13,313	110,516	
County	White River Regional Library	266,653	252	46,556	20,434	9,350	76,592	9,565	129	9,694	39,727	3,236	42,963	
County	Woodruff County	1,517,018	1,432	264,859	116,251	100,930	483,472	54,419	738	55,157	226,013	37,663	263,676	
County	Yell County	4,346,161	4,104	758,805	333,053	225,237	1,321,199	155,906	67,942	223,848	647,512	39,353	686,865	
County	Yell County Library	230,499	218	40,243	17,664		58,125	8,268	8,690	16,958	34,341	(2,949)	31,392	
Court Clerk	Alpena District Court	13,652	13	2,384	1,046	6,090	9,533	490		7	497	2,034	2,269	4,303
Court Clerk	Benton County District Court								39,694	39,694		(12,631)	(12,631)	
Court Clerk	Berryville District Court	78,821	74	13,762	6,040	1,278	21,154	2,827	39	2,866	11,743	386	12,129	
Court Clerk	Blytheville District Court	40,704	38	7,107	3,119	1,785	12,049	1,460	20	1,480	6,064	550	6,614	
Court Clerk	Booneville District Court	44,789	42	7,820	3,432		11,294	1,607	642	2,249	6,673	(192)	6,481	
Court Clerk	Camden District Court	19,552	18	3,414	1,498	523	5,453	701	93	794	2,913	116	3,029	
Court Clerk	Cherokee Village District Court	26,080	25	4,553	1,999	12,011	18,588	936	12	948	3,886	4,337	8,223	
Court Clerk	Clarendon District Court	59,717	56	10,426	4,576	3,810	18,868	2,142	29	2,171	8,897	1,326	10,223	
Court Clerk	Conway District Court	141,179	133	24,649	10,819	7,463	43,064	5,064	1,796	6,860	21,034	2,353	23,387	
Court Clerk	De Queen District Court	118,993	112	20,775	9,119	1,613	31,619	4,269	58	4,327	17,728	549	18,277	
Court Clerk	Dermott District Court	11,758	11	2,053	901	1	2,966	422	169	591	1,752	(52)	1,700	
Court Clerk	DeValls Bluff District Court	16,949	16	2,959	1,299	1,673	5,947	608	262	870	2,525	570	3,095	
Court Clerk	Dumas District Court	65,267	62	11,395	5,002	3,478	19,937	2,341	32	2,373	9,724	1,093	10,817	
Court Clerk	East Camden District Court	31,469	30	5,494	2,412	394	8,330	1,129	16	1,145	4,688	139	4,827	
Court Clerk	Elkins District Court	46,075	44	8,044	3,531	735	12,354	1,653	22	1,675	6,864	254	7,118	
Court Clerk	Eureka Springs District Court	73,019	69	12,749	5,596	940	19,354	2,619	1,173	3,792	10,879	22	10,901	
Court Clerk	Fayetteville District Court	265,146	250	46,292	20,319	2,443	69,304	9,511	444	9,955	39,503	812	40,315	
Court Clerk	Ft. Smith District Court	115,180	109	20,109	8,826	283	29,327	4,132	1,120	5,252	17,160	(216)	16,944	
Court Clerk	Hoxie District Court	31,891	30	5,568	2,444	20	8,062	1,144	220	1,364	4,751	(55)	4,696	
Court Clerk	Lake Village District Court	36,962	35	6,453	2,832	2,977	12,297	1,326	18	1,344	5,507	973	6,480	
Court Clerk	Little Rock District Court	732,430	692	127,877	56,127		184,696	26,274	13,173	39,447	109,121	(4,241)	104,880	
Court Clerk	Lonoke District Court	64,757	61	11,306	4,962	2,171	18,500	2,323	6,067	8,390	9,648	(1,703)	7,945	
Court Clerk	Marion District Court	47,911	45	8,365	3,671	1,597	13,678	1,719	23	1,742	7,138	556	7,694	
Court Clerk	Maumelle District Court	95,783	90	16,723	7,340		24,153	3,436	1,725	5,161	14,270	(634)	13,636	
Court Clerk	McCroy District Court	2,851	3	498	218	33	752	102	54	156	425	(12)	413	
Court Clerk	McGehee District Court	28,779	27	5,025	2,205	12,596	19,853	1,032	248	1,280	4,288	4,778	9,066	
Court Clerk	Newport District Court	47,902	45	8,363	3,671	1,094	13,173	1,718	23	1,741	7,137	411	7,548	

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
 SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
 FOR THE YEAR ENDED JUNE 30, 2016

Division	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
		Net Pension Liability	Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Investment Pension Plan	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Total	Proportionate Share of Pension Expense	Proportion and Differences Between Employer Contributions and Total	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Total	
Court Clerk	North Little Rock District Court	\$ 496,767	\$ 469	\$ 86,732	\$ 38,068	\$ 828	\$ 126,097	\$ 17,820	\$ 4,134	\$ 21,954	\$ 74,011	\$ (879)	\$ 73,132
Court Clerk	Osceola District Court	51,200	48	8,939	3,924	884	13,795	1,837	627	2,464	7,628	159	7,787
Court Clerk	Ozark District Court	23,568	22	4,115	1,806	1,075	7,018	845	12	857	3,511	354	3,865
Court Clerk	Perry County District Court								8,571	8,571		(3,301)	(3,301)
Court Clerk	Pine Bluff District Court	60,392	57	10,544	4,628		15,229	2,166	2,292	4,458	8,998	(674)	8,324
Court Clerk	Sherwood District Court	89,663	85	15,655	6,871		22,611	3,216	1,880	5,096	13,358	(680)	12,678
Court Clerk	Siloam Springs District Court	77,609	73	13,550	5,947	1,473	21,043	2,784	38	2,822	11,563	482	12,045
Court Clerk	Springdale District Court	254,984	241	44,518	19,540	12,222	76,521	9,147	124	9,271	37,989	3,713	41,702
Court Clerk	Texarkana District Court	70,162	66	12,250	5,377	794	18,487	2,517	34	2,551	10,453	282	10,735
Court Clerk	Trumann District Court	41,576	39	7,259	3,186	399	10,883	1,491	20	1,511	6,194	136	6,330
Court Clerk	Tyronza District Court	35,402	33	6,181	2,713	152	9,079	1,270	273	1,543	5,274	(60)	5,214
Court Clerk	Walnut Ridge District Court	47,584	45	8,308	3,646	3,384	15,383	1,707	4,249	5,956	7,089	71	7,160
Court Clerk	West Memphis District Court	58,739	55	10,255	4,501		14,811	2,107	2,333	4,440	8,751	(685)	8,066
Court Clerk	Wrightsville District Court	63,879	60	11,153	4,895	9,429	25,537	2,291	255	2,546	9,517	2,639	12,156
District Judge	Ashdown District Court	121,479	115	21,209	9,309	1,370	32,003	4,358	2,416	6,774	18,099	(173)	17,926
District Judge	Ashley County District Court	71,916	68	12,556	5,511	1,188	19,323	2,580	2,073	4,653	10,714	(143)	10,571
District Judge	Austin District Court	8,904	8	1,555	682	5,822	8,067	319	2,653	2,972	1,327	1,472	2,799
District Judge	Biscoe District Court	8,091	8	1,413	620	123	2,164	290	236	526	1,205	(21)	1,184
District Judge	Bradley County District Court	56,575	53	9,878	4,335	839	15,105	2,029	1,633	3,662	8,429	(151)	8,278
District Judge	Brinkley District Court	58,870	56	10,278	4,511	1,707	16,552	2,112	594	2,706	8,771	485	9,256
District Judge	Cabot District Court	110,288	104	19,256	8,452	1,664	29,476	3,956	4,443	8,399	16,431	(648)	15,783
District Judge	Camden District Court	55,101	52	9,620	4,222	785	14,679	1,977	353	2,330	8,209	199	8,408
District Judge	Charleston District Court	22,699	21	3,963	1,739	1,154	6,877	814	11	825	3,382	360	3,742
District Judge	Cherokee Village District Court	18,878	18	3,296	1,447	279	5,040	677	545	1,222	2,813	(52)	2,761
District Judge	Chicot County District Court	11,669	11	2,037	894	334	3,276	419	6,885	7,304	1,739	(1,869)	(130)
District Judge	City of Ozark District Court	46,522	44	8,122	3,565	1,736	13,467	1,669	22	1,691	6,931	660	7,591
District Judge	Clarksville District Court	78,479	74	13,702	6,014	583	20,373	2,815	1,540	4,355	11,692	(221)	11,471
District Judge	Crossett District Court	50,911	48	8,889	3,901	1,271	14,109	1,826	1,469	3,295	7,585	63	7,648
District Judge	Dermott District Court	11,237	11	1,962	861	334	3,168	403	7,135	7,538	1,674	(1,941)	(267)
District Judge	DeValls Bluff District Court	13,484	13	2,354	1,033	201	3,601	484	387	871	2,009	(36)	1,973
District Judge	East Camden District Court	9,287	9	1,621	712	136	2,478	333	268	601	1,384	(25)	1,359
District Judge	Elkins District Court	70,875	67	12,374	5,431	1,875	19,747	2,542	331	2,873	10,559	626	11,185
District Judge	Franklin County District Court	69,546	66	12,142	5,329	1,836	19,373	2,495	841	3,336	10,361	462	10,823
District Judge	Grant County District Court	68,362	65	11,936	5,239	1,426	18,666	2,452	1,371	3,823	10,185	151	10,336
District Judge	Hamburg District Court	35,958	34	6,278	2,756	534	9,602	1,290	1,037	2,327	5,357	(96)	5,261
District Judge	Hazen District Court	36,857	35	6,435	2,824	543	9,837	1,322	1,061	2,383	5,491	(98)	5,393
District Judge	Helena-West Helena District Court	125,961	119	21,992	9,653		31,764	4,518	4,706	9,224	18,766	(1,561)	17,205

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
 SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
 FOR THE YEAR ENDED JUNE 30, 2016

Division	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense	
		Net Pension Liability	Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Total Deferred Outflows of Resources	Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Employer Contributions and Proportionate Share of Total Pension Expense		
District Judge	Hot Springs District Court	\$ 189,270	\$ 179	\$ 33,045	\$ 14,504	\$ 2,778	\$ 50,506	\$ 6,790	\$ 4,417	\$ 11,207	\$ 28,198	\$ (212)	\$ 27,986
District Judge	Lee County District Court	89,898	85	15,695	6,889		22,669	3,225	3,466	6,691	13,393	(1,088)	12,305
District Judge	Little Rock District Court	328,934	311	57,429	25,207	6,654	89,601	11,800	9,493	21,293	49,006	(190)	48,816
District Judge	Malvern District Court	102,042	96	17,816	7,820	2,509	28,241	3,660	315	3,975	15,203	875	16,078
District Judge	Newport District Court	122,038	115	21,307	9,352	3,292	34,066	4,378	1,904	3,282	18,182	715	18,897
District Judge	Newton County District Court	54,628	52	9,538	4,186	1,434	15,210	1,960	40	2,000	8,139	540	8,679
District Judge	Ouachita County District Court	58,828	56	10,271	4,508	1,275	16,110	2,110	1,283	3,393	8,764	118	8,882
District Judge	Phillips County District Court	64,725	61	11,300	4,960	957	17,278	2,322	1,867	4,189	9,643	(172)	9,471
District Judge	Prairie Grove District Court	80,946	76	14,133	6,203	1,816	22,228	2,904	1,377	4,281	12,060	300	12,360
District Judge	Randolph County District Court	80,487	76	14,052	6,168	1,995	22,291	2,887	4,687	7,574	11,991	(590)	11,401
District Judge	Sharp County District Court	78,210	74	13,655	5,993	1,617	21,339	2,806	894	3,700	11,652	363	12,015
District Judge	Sheridan District Court	23,088	22	4,031	1,769	346	6,168	828	668	1,496	3,440	(61)	3,379
District Judge	Sherwood District Court	195,899	185	34,202	15,012	4,236	53,635	7,027	2,759	9,786	29,186	831	30,017
District Judge	Ward District Court	78,659	74	13,733	6,028	1,371	21,206	2,822	2,269	5,091	11,719	(130)	11,589
District Judge	West Fork District Court								29,416	29,416		(11,326)	(11,326)
District Judge	Woodruff County District Court	55,313	52	9,657	4,239	821	14,769	1,984	1,598	3,582	8,241	(147)	8,094
Municipal	Alma Water and Sewer	669,333	632	116,860	51,292	3,814	172,598	24,010	326	24,336	99,720	1,245	100,965
Municipal	Arkansas City	34,894	33	6,092	2,674	212	9,011	1,252	12,887	14,139	5,199	(4,899)	300
Municipal	Arkansas County Library	194,688	184	33,991	14,919	554	49,648	6,984	5,284	12,268	29,006	(1,317)	27,689
Municipal	Arkansas Municipal League	7,879,379	7,440	1,375,678	603,809	841,003	2,827,930	282,650	3,835	286,485	1,173,908	264,968	1,438,876
Municipal	Batesville Water Utility	2,130,407	2,011	371,952	163,256	43,061	580,280	76,422	1,914	78,336	317,398	11,847	329,245
Municipal	Bradford Water and Sewer	67,712	64	11,822	5,189	656	17,731	2,429	137	2,566	10,088	140	10,228
Municipal	Brinkley Water and Sewer	458,372	433	80,028	35,126	5,443	121,030	16,443	223	16,666	68,290	2,026	70,316
Municipal	Caddo Valley	61,199	58	10,685	4,690		15,433	2,195	13,523	15,718	9,118	(4,210)	4,908
Municipal	Camden Water Utilities	1,007,838	952	175,961	77,232	27,690	281,835	36,153	491	36,644	150,153	8,168	158,321
Municipal	Cammack Village	55,332	52	9,660	4,240	1,544	15,496	1,985	27	2,012	8,244	491	8,735
Municipal	Cave City	243,171	230	42,456	18,635	9,373	70,694	8,723	119	8,842	36,229	2,919	39,148
Municipal	Central Arkansas Water	22,821,130	21,547	3,984,390	1,748,819	401,181	6,155,937	818,643	11,107	829,750	3,400,002	131,642	3,531,644
Municipal	City of Alma	1,478,136	1,396	258,071	113,272	30,723	403,462	53,024	10,769	63,793	220,220	4,829	225,049
Municipal	City of Arkadelphia	3,917,204	3,699	683,913	300,181	116,257	1,104,050	140,518	38,096	178,614	583,604	33,715	617,319
Municipal	City of Ash Flat	353,823	334	61,775	27,114	30,167	119,390	12,692	3,476	16,168	52,714	7,424	60,138
Municipal	City of Ashdown	1,503,964	1,420	262,580	115,251	29,024	408,275	53,950	5,514	59,464	224,068	9,576	233,644
Municipal	City of Augusta	709,011	669	123,788	54,333	16,819	195,609	25,434	345	25,779	105,632	6,184	111,816
Municipal	City of Austin	309,935	293	54,112	23,751	5,778	83,934	11,118	151	11,269	46,176	1,994	48,170
Municipal	City of Batesville	2,277,450	2,150	397,625	174,525	91,018	665,318	81,697	6,349	88,046	339,305	33,204	372,509
Municipal	City of Beebe	2,208,475	2,085	385,582	169,239	140,197	697,103	79,223	1,074	80,297	329,029	49,633	378,662
Municipal	City of Bentonville	19,840,626	18,733	3,464,017	1,520,418	792,195	5,795,363	711,725	9,656	721,381	2,955,952	264,269	3,220,221

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
 SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
 FOR THE YEAR ENDED JUNE 30, 2016

Division	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
		Net Pension Liability	Expected and Actual Experience	Net Difference Between Projected and Actual Pension Plan Investments	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Employer Contributions	Total Pension Expense	
Municipal	City of Bethel Heights	\$ 433,049	\$ 409	\$ 75,607	\$ 33,185	\$ 33,107	\$ 142,308	\$ 15,534	\$ 211	\$ 15,745	\$ 64,518	\$ 11,092	\$ 75,610
Municipal	City of Biscoe	91,556	86	15,985	7,016	504	23,591	3,284	501	3,785	13,640	48	13,688
Municipal	City of Bono	372,996	352	65,122	28,583	8,557	102,614	13,380	8,349	21,729	55,571	(717)	54,854
Municipal	City of Brinkley	531,684	502	92,828	40,744	30,846	164,920	19,073	28,666	47,739	79,213	(2,068)	77,145
Municipal	City of Bryant	4,267,372	4,029	745,050	327,015	15,584	1,091,678	153,080	245,578	398,658	635,774	(65,208)	570,566
Municipal	City of Cabot	5,534,320	5,225	966,249	424,104	188,218	1,583,796	198,528	2,693	201,221	824,530	61,871	886,401
Municipal	City of Calico Rock	242,705	229	42,374	18,599	22,042	83,244	8,706	118	8,824	36,159	7,948	44,107
Municipal	City of Carlisle	621,552	587	108,518	47,631		156,736	22,296	46,911	69,207	92,602	(15,560)	77,042
Municipal	City of Cave Springs	428,033	404	74,731	32,801	50,673	158,609	15,354	209	15,563	63,770	17,041	80,811
Municipal	City of Cedarville	4,345	4	759	333	2,511	3,607	156	3	159	647	727	1,374
Municipal	City of Centerton	1,158,201	1,094	202,213	88,755	352,251	644,313	41,547	564	42,111	172,554	125,995	298,549
Municipal	City of Charleston	690,765	652	120,602	52,934	36,372	210,560	24,779	336	25,115	102,913	13,123	116,036
Municipal	City of Cherry Valley	79,681	75	13,912	6,106	961	21,054	2,858	1,121	3,979	11,871	45	11,916
Municipal	City of Clarksville	1,418,646	1,339	247,684	108,713	44,921	402,657	50,890	691	51,581	211,357	15,705	227,062
Municipal	City of Clinton	437,241	413	76,339	33,506	14,939	125,197	15,685	212	15,897	65,142	4,734	69,876
Municipal	City of Corning	822,603	777	143,620	63,037	45,895	253,329	29,509	34,848	64,357	122,555	(71)	122,484
Municipal	City of Cotter	269,711	255	47,089	20,668	681	68,693	9,675	13,138	22,813	40,183	(3,547)	36,636
Municipal	City of Crawfordville	130,257	123	22,742	9,982	67,685	100,532	4,673	64	4,737	19,406	21,733	41,139
Municipal	City of Crosssett	1,757,223	1,659	306,797	134,659		443,115	63,035	103,024	166,059	261,800	(30,866)	230,934
Municipal	City of Decatur	875,569	827	152,867	67,096	453,976	674,766	31,409	426	31,835	130,446	146,071	276,517
Municipal	City of Des Arc	652,836	616	113,980	50,028	13,080	177,704	23,419	318	23,737	97,263	4,492	101,755
Municipal	City of Dewitt	676,038	638	118,031	51,806		170,475	24,251	8,564	32,815	100,719	(3,162)	97,557
Municipal	City of Dierks	313,152	296	54,674	23,997	3,022	81,989	11,233	2,213	13,446	46,655	522	47,177
Municipal	City of Dover	318,243	300	55,563	24,387	9,128	89,378	11,416	788	12,204	47,413	3,286	50,699
Municipal	City of Elm Springs	200,324	189	34,975	15,351	13,608	64,123	7,186	8,470	15,656	29,845	694	30,539
Municipal	City of Emerson								8,976	8,976		(2,716)	(2,716)
Municipal	City of England	1,116,583	1,054	194,947	85,565	44,103	325,669	40,054	543	40,597	166,354	15,253	181,607
Municipal	City of Eudora	528,191	499	92,218	40,476	20,685	153,878	18,947	257	19,204	78,692	6,807	85,499
Municipal	City of Farmington	852,156	805	148,780	65,302	45,169	260,056	30,569	415	30,984	126,958	14,628	141,586
Municipal	City of Flippin	505,501	477	88,257	38,737	51,670	179,141	18,133	13,837	31,970	75,312	9,680	84,992
Municipal	City of Fordyce	907,219	857	158,393	69,522		228,772	32,544	11,981	44,525	135,162	(4,301)	130,861
Municipal	City of Foreman	147,682	139	25,784	11,317	1,678	38,918	5,298	9,754	15,052	22,002	(2,182)	19,820
Municipal	City of Fulton	25,173	24	4,395	1,929		6,348	903	3,467	4,370	3,750	(1,028)	2,722
Municipal	City of Gassville	516,609	488	90,196	39,589	2,745	133,018	18,532	8,280	26,812	76,967	(2,369)	74,598
Municipal	City of Gentry	833,510	787	145,524	63,873	67,268	277,452	29,900	405	30,305	124,180	23,595	147,775
Municipal	City of Goshen	75,510	71	13,183	5,786	7,162	26,202	2,709	36	2,745	11,250	2,366	13,616
Municipal	City of Gravette	654,424	618	114,257	50,150	81,161	246,186	23,476	319	23,795	97,499	26,842	124,341

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
 SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
 FOR THE YEAR ENDED JUNE 30, 2016

Division	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
		Net Pension Liability	Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Pension Expense
Municipal	City of Green Forest	\$ 954,125	\$ 901	\$ 166,583	\$ 73,116	\$ 18,490	\$ 259,090	\$ 34,226	\$ 10,085	\$ 44,311	\$ 142,150	\$ 4,194	\$ 146,344
Municipal	City of Greenland	117,826	111	20,572	9,029	20,455	50,167	4,227	57	4,284	17,554	6,252	23,806
Municipal	City of Gum Springs	46,290	44	8,082	3,547	376	12,049	1,661	3,086	4,747	6,897	(750)	6,147
Municipal	City of Hackett	182,198	172	31,810	13,962	6,588	52,532	6,536	3,245	9,781	27,145	1,596	28,741
Municipal	City of Hamburg	960,497	907	167,695	73,604	45,036	287,242	34,455	467	34,922	143,099	13,151	156,250
Municipal	City of Hampton	307,226	290	53,639	23,543	33,750	111,222	11,021	150	11,171	45,772	11,309	57,081
Municipal	City of Hardy	161,242	152	28,152	12,356	319	40,979	5,784	78	5,862	24,023	81	24,104
Municipal	City of Harrisburg	507,302	479	88,571	38,875	4,041	131,966	18,198	12,136	30,334	75,580	(3,477)	72,103
Municipal	City of Harrison	4,550,976	4,297	794,565	348,748	85,602	1,233,212	163,253	2,215	165,468	678,026	25,895	703,921
Municipal	City of Haskell	416,377	393	72,696	31,908	6,000	104,997	14,936	31,914	46,850	62,034	(10,338)	51,696
Municipal	City of Hazen	947,338	894	165,398	72,596	27,869	266,757	33,983	461	34,444	141,139	10,368	151,507
Municipal	City of Heber Springs	1,687,036	1,593	294,543	129,280	18,739	444,155	60,518	9,500	70,018	251,343	4,460	255,803
Municipal	City of Helena-West Helena	3,461,786	3,269	604,401	265,282	194,889	1,067,841	124,182	1,685	125,867	515,754	60,743	576,497
Municipal	City of Holly Grove	35,636	34	6,222	2,731	340	9,327	1,278	70	1,348	5,309	74	5,383
Municipal	City of Hope	4,097,947	3,869	715,469	314,032	67,774	1,101,144	147,002	1,995	148,997	610,532	23,190	633,722
Municipal	City of Horatio	202,381	191	35,334	15,509	3,987	55,021	7,260	8,782	16,042	30,152	(1,012)	29,140
Municipal	City of Hot Springs	19,165,549	18,096	3,346,154	1,468,686		4,832,936	687,509	364,011	1,051,520	2,855,376	(117,843)	2,737,533
Municipal	City of Huntington	108,983	103	19,028	8,352	7,669	35,152	3,909	16,212	20,121	16,237	(1,748)	14,489
Municipal	City of Huntsville	515,798	487	90,054	39,526	30,425	160,492	18,503	251	18,754	76,846	10,970	87,816
Municipal	City of Huttig	155,276	147	27,110	11,899		39,156	5,570	3,169	8,739	23,134	(1,057)	22,077
Municipal	City of Jacksonville	6,200,353	5,854	1,082,533	475,143		1,563,530	222,420	25,421	247,841	923,758	(9,478)	914,280
Municipal	City of Jasper	196,654	186	34,334	15,070	10,159	59,749	7,054	95	7,149	29,298	3,396	32,694
Municipal	City of Kibler	3,960	4	691	303		998	142	57	199	590	(15)	575
Municipal	City of Knoxville	183,244	173	31,993	14,042	24,325	70,533	6,573	89	6,662	27,301	9,166	36,467
Municipal	City of Lamar	301,737	285	52,681	23,123	4,980	81,069	10,824	147	10,971	44,954	1,631	46,585
Municipal	City of Lavaca	194,136	183	33,895	14,877		48,955	6,964	18,434	25,398	28,923	(5,730)	23,193
Municipal	City of Lepanto	353,310	334	61,685	27,075	7,298	96,392	12,674	172	12,846	52,638	2,733	55,371
Municipal	City of Leslie	72,905	69	12,729	5,587	2,573	20,958	2,615	36	2,651	10,862	901	11,763
Municipal	City of Lewisville	254,909	241	44,505	19,534	13,067	77,347	9,144	7,946	17,090	37,978	2,728	40,706
Municipal	City of Lincoln	853,806	806	149,068	65,428		215,302	30,628	84,008	114,636	127,204	(24,553)	102,651
Municipal	City of Lockesburg	132,908	125	23,205	10,185	16,833	50,348	4,768	229	4,997	19,801	4,799	24,600
Municipal	City of Lowell	1,844,191	1,741	321,981	141,323	58,268	523,313	66,155	34,707	100,862	274,756	12,372	287,128
Municipal	City of Magnolia	2,173,374	2,052	379,454	166,549	48,618	596,673	77,964	42,071	120,035	323,800	(2,001)	321,799
Municipal	City of Malvern	1,302,959	1,230	227,486	99,848	30,253	358,817	46,740	634	47,374	194,121	9,986	204,107
Municipal	City of Mammoth Springs	254,544	240	44,441	19,506	1,183	65,370	9,131	4,063	13,194	37,923	(723)	37,200
Municipal	City of Marked Tree	648,777	613	113,271	49,717	16,957	180,558	23,273	316	23,589	96,658	6,082	102,740
Municipal	City of Marshall	325,942	308	56,907	24,977		82,192	11,692	22,212	33,904	48,560	(7,879)	40,681

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
 SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
 FOR THE YEAR ENDED JUNE 30, 2016

Division	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Net Pension Liability	Actual Experience	Pension Plan Investments	Changes of Assumptions	Share of Contributions	Total Deferred Outflows of Resources	Actual Experience	Changes of Assumptions	Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Total Pension Expense	
Municipal	City of Marvell	\$ 380,008	\$ 359	\$ 66,346	\$ 29,121	\$ 28,239	\$ 124,065	\$ 13,632		\$ 2,805	\$ 16,437	\$ 56,615	\$ 7,126	\$ 63,741
Municipal	City of McRae	128,263	121	22,394	9,829	12,334	44,678	4,601		6,079	10,680	19,109	1,243	20,352
Municipal	City of Melbourne	380,606	359	66,451	29,166	35,335	131,311	13,653		185	13,838	56,704	11,055	67,759
Municipal	City of Mena	1,737,953	1,641	303,433	133,182	17,439	455,695	62,344		8,633	70,977	258,929	4,212	263,141
Municipal	City of Monette	264,083	249	46,107	20,237	7,741	74,334	9,473		129	9,602	39,344	2,551	41,895
Municipal	City of Monticello	3,092,916	2,920	539,999	237,015	5,913	785,847	110,949		1,505	112,454	460,797	1,492	462,289
Municipal	City of Morrilton	3,216,511	3,037	561,577	246,486	69,934	881,034	115,383		1,565	116,948	479,211	23,281	502,492
Municipal	City of Mount Ida	394,475	372	68,872	30,229	21,515	120,988	14,151		192	14,343	58,771	7,131	65,902
Municipal	City of Mountain Home	6,281,739	5,931	1,096,742	481,380	186,579	1,770,632	225,339		3,057	228,396	935,884	56,613	992,497
Municipal	City of Mountain Pine	180,136	170	31,450	13,804	21,611	67,035	6,462		88	6,550	26,837	7,713	34,550
Municipal	City of Mountain View	731,077	690	127,640	56,024	26,701	211,055	26,225		356	26,581	108,919	9,348	118,267
Municipal	City of Mountain View Water and Wastewater Department	453,135	428	79,114	34,724	261,775	376,041	16,255		220	16,475	67,510	75,841	143,351
Municipal	City of Nashville	2,284,397	2,157	398,838	175,057		576,052	81,946		76,933	158,879	340,340	(24,572)	315,768
Municipal	City of Ola	104,389	99	18,226	7,999	4,471	30,795	3,745		51	3,796	15,552	1,383	16,935
Municipal	City of Pangburn	64,832	61	11,319	4,968	1,081	17,429	2,326		32	2,358	9,659	361	10,020
Municipal	City of Paragould	3,867,449	3,652	675,226	296,369	32,858	1,008,105	138,734		12,734	151,468	576,191	4,804	580,995
Municipal	City of Paris	1,749,837	1,652	305,508	134,093	32,206	473,459	62,770		28,169	90,939	260,699	(1,425)	259,274
Municipal	City of Perryville	532,761	503	93,016	40,826	43,805	178,150	19,111		259	19,370	79,373	14,842	94,215
Municipal	City of Piggott	768,430	726	134,162	58,886	1,918	195,692	27,565		5,647	33,212	114,484	(899)	113,585
Municipal	City of Plummerville	227,645	215	39,745	17,445		57,405	8,166		25,698	33,864	33,916	(8,493)	25,423
Municipal	City of Prairie Grove	1,215,816	1,148	212,272	93,170	21,252	327,842	43,614		591	44,205	181,138	7,606	188,744
Municipal	City of Prescott	1,650,223	1,558	288,116	126,459		416,133	59,197		76,324	135,521	245,858	(26,149)	219,709
Municipal	City of Quitman	431,860	408	75,399	33,094	2,466	111,367	15,492		9,882	25,374	64,341	(1,917)	62,424
Municipal	City of Ravenden	49,813	47	8,697	3,817		12,561	1,787		3,393	5,180	7,421	(1,226)	6,195
Municipal	City of Rector	395,107	373	68,983	30,278	9,430	109,064	14,173		4,922	19,095	58,865	857	59,722
Municipal	City of Riscon	306,265	289	53,471	23,470	6,890	84,120	10,986		1,318	12,304	45,629	2,270	47,899
Municipal	City of Rogers	11,995,179	11,326	2,094,264	919,209	84,922	3,109,721	430,293		95,069	525,362	1,787,099	5,130	1,792,229
Municipal	City of Russellville	3,524,804	3,328	615,403	270,111	82,187	971,029	126,442		11,732	138,174	525,142	28,244	553,386
Municipal	City of Salem	216,213	204	37,749	16,569	9,540	64,062	7,756		105	7,861	32,213	3,540	35,753
Municipal	City of Searcy	5,138,463	4,852	897,135	393,769	70,655	1,366,411	184,328		64,837	249,165	765,553	(4,238)	761,315
Municipal	City of Shannon Hills	322,613	305	56,326	24,722	14,731	96,084	11,573		4,266	15,839	48,064	2,643	50,707
Municipal	City of Sheridan	2,449,708	2,313	427,708	187,728	30,642	648,391	87,878		8,279	96,157	364,976	5,810	370,786
Municipal	City of Shirley	40,993	39	7,157	3,141	1,132	11,469	1,471		20	1,491	6,107	370	6,477
Municipal	City of Smackover	315,927	298	55,158	24,210	20,319	99,985	11,333		16,973	28,306	47,068	2,902	49,970
Municipal	City of Stamps	533,969	504	93,227	40,919	12,229	146,879	19,155		260	19,415	79,553	3,791	83,344
Municipal	City of Strong	104,530	99	18,250	8,010	8,131	34,490	3,750		12,169	15,919	15,573	(2,323)	13,250
Municipal	City of Stuttgart	3,309,718	3,125	577,851	253,629	70,114	904,719	118,727		89,317	208,044	493,098	1,098	494,196

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
 SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
 FOR THE YEAR ENDED JUNE 30, 2016

Division	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
		Net Pension Liability	Expected and Actual Experience	Net Difference Between Projected and Actual Pension Plan Investments	Changes of Assumptions	Share of Contributions	Total Deferred Outflows of Resources	Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Employer Contributions	Total Pension Expense	
Municipal	City of Summit	\$ 102,361	\$ 97	\$ 17,871	\$ 7,844	\$ 5,577	\$ 31,389	\$ 3,672	\$ 50	\$ 3,722	\$ 15,250	\$ 1,700	\$ 16,950
Municipal	City of Van Buren	2,892,693	2,731	505,041	221,672		729,444	103,767	128,658	232,425	430,967	(38,360)	392,607
Municipal	City of Vilonia	346,276	327	60,457	26,536	188,450	275,770	12,422	168	12,590	51,590	57,850	109,440
Municipal	City of Viola	23,757	22	4,148	1,821		7,702	852	2,641	3,493	3,539	(106)	3,433
Municipal	City of Waldron	1,020,014	963	178,086	78,165	82,358	339,572	36,590	496	37,086	151,967	25,649	177,616
Municipal	City of Ward	1,424,770	1,345	248,754	109,182	98,071	457,352	51,110	693	51,803	212,269	31,403	243,672
Municipal	City of Warren	1,644,843	1,553	287,177	126,047	31,923	446,700	59,004	801	59,805	245,057	9,917	254,974
Municipal	City of West Fork	681,009	643	118,899	52,187		171,729	24,429	10,298	34,727	101,460	(3,383)	98,077
Municipal	City of Western Grove	43,371	41	7,572	3,324	1,355	12,292	1,556	1,626	3,182	6,462	49	6,511
Municipal	City of Wilmar	121,225	114	21,165	9,290	2,889	33,458	4,349	535	4,884	18,061	636	18,697
Municipal	City of Wynne	1,181,773	1,116	206,328	90,561	25,301	323,306	42,393	575	42,968	176,066	7,412	183,478
Municipal	City of Yellville	293,083	277	51,170	22,459	1,556	75,462	10,514	13,190	23,704	43,665	(3,225)	40,440
Municipal	Clinton Water and Sewer	750,334	708	131,002	57,499	32,101	221,310	26,916	365	27,281	111,788	10,778	122,566
Municipal	Crossett Public Library	214,833	203	37,508	16,463	18,059	72,233	7,707	105	7,812	32,007	6,089	38,096
Municipal	Crossett Water Commission	302,584	286	52,829	23,187	2,546	78,848	10,854	16,051	26,905	45,080	(3,674)	41,406
Municipal	El Dorado Water and Sewer	2,898,918	2,737	506,128	222,149	51,448	782,462	103,990	1,411	105,401	431,895	15,184	447,079
Municipal	Fordyce Water Department	360,088	340	62,868	27,594	18,497	109,299	12,917	2,302	15,219	53,648	4,494	58,142
Municipal	Forrest City	2,849,867	2,691	497,564	218,390	68,617	787,262	102,231	45,910	148,141	424,587	2,353	426,940
Municipal	Forrest City Water Utility	1,412,599	1,334	246,629	108,250	63,292	419,505	50,673	688	51,361	210,456	21,724	232,180
Municipal	Fort Smith Public Library	1,742,013	1,645	304,142	133,493	22,105	461,385	62,490	38,801	101,291	259,533	(2,740)	256,793
Municipal	Harrisburg Water and Gas	453,787	428	79,228	34,774		114,430	16,278	5,244	21,522	67,607	(1,844)	65,763
Municipal	Hope Water and Light	3,614,551	3,413	631,072	276,989	84,835	996,309	129,662	60,651	190,313	538,513	1,414	539,927
Municipal	Hot Springs Advertising and Promotion	2,723,468	2,571	475,496	208,704	69,297	756,068	97,697	1,326	99,023	405,755	22,930	428,685
Municipal	Huntsville Water and Sewer Commission	543,205	513	94,839	41,627	18,237	155,216	19,486	264	19,750	80,929	6,304	87,233
Municipal	Jacksonville Wastewater Utility	1,789,554	1,690	312,442	137,136	17,181	468,449	64,195	42,126	106,321	266,616	(5,599)	261,017
Municipal	Jacksonville Water Commission	1,509,714	1,425	263,584	115,692	12,801	393,502	54,157	37,803	91,960	224,924	(6,033)	218,891
Municipal	Little Rock Wastewater Utility	16,341,079	15,429	2,853,024	1,252,242	408,744	4,529,439	586,189	7,953	594,142	2,434,572	140,030	2,574,602
Municipal	Malvern Water Works	1,318,229	1,245	230,152	101,018	22,007	354,422	47,288	642	47,930	196,396	6,961	203,357
Municipal	McGehee Water and Sewer	299,717	283	52,328	22,968		75,579	10,752	14,529	25,281	44,653	(5,227)	39,426
Municipal	Mena Water and Sewer	699,357	660	122,102	53,593	5,746	182,101	25,087	340	25,427	104,194	1,872	106,066
Municipal	Mount Pleasant Water	84,771	80	14,800	6,496	5,350	26,726	3,041	41	3,082	12,630	1,747	14,377
Municipal	North Little Rock Advertising and Promotion Commission	443,860	419	77,495	34,014	39,268	151,196	15,922	216	16,138	66,128	14,550	80,678
Municipal	Pangburn Water	152,894	144	26,694	11,717	283	38,838	5,485	4,982	10,467	22,779	(1,336)	21,443
Municipal	Piggott Light, Water, and Sewer	1,065,347	1,006	186,001	81,639	30,660	299,306	38,216	842	39,058	158,720	8,616	167,336
Municipal	Rogers Water Utilities	3,613,082	3,411	630,816	276,876	109,228	1,020,331	129,609	1,758	131,367	538,294	39,528	577,822
Municipal	Star City	406,906	384	71,043	31,182	9,024	111,633	14,597	8,622	23,219	60,623	(684)	59,939
Municipal	Star City Water and Sewer	292,300	276	51,033	22,399	27,705	101,413	10,485	1,058	11,543	43,548	7,641	51,189

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
 SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
 FOR THE YEAR ENDED JUNE 30, 2016

Division	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
		Net Pension Liability	Expected Actual Experience	Net Difference Between Projected and Actual Pension Plan Investments	Changes of Assumptions	Share of Contributions	Total Deferred Outflows of Resources	Expected Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Pension Expense
Municipal	Town of Bigelow	\$ 4,167	\$ 4	\$ 727	\$ 319	\$ 10,982	\$ 12,032	\$ 149	\$ 27,095	\$ 27,244	\$ 621	\$ (3,630)	\$ (3,009)
Municipal	Town of Highfill	185,500	175	32,387	14,215	2,331	49,108	6,654	1,264	7,918	27,637	531	28,168
Municipal	Van Buren Municipal Utilities	1,945,204	1,837	339,617	149,064		490,518	69,779	41,477	111,256	289,806	(14,347)	275,459
Municipal	Vilonia Waterworks Association	782,658	739	136,646	59,976	11,209	208,570	28,076	27,413	55,489	116,604	(3,634)	112,970
Municipal	Warren Water and Sewer	594,716	562	103,833	45,574	15,535	165,504	21,334	10,869	32,203	88,604	348	88,952
Municipal	Wynne Water Utilities	1,012,893	956	176,843	77,620	49,502	304,921	36,335	493	36,828	150,906	14,674	165,580
Other	Alpine Public Water Authority	31,640	30	5,524	2,425		7,979	1,135	453	1,588	4,714	(135)	4,579
Other	Benton County Solid Waste Management District	442,134	417	77,193	33,881	108,979	220,470	15,860	216	16,076	65,871	33,211	99,082
Other	Boone County Regional Airport	52,651	50	9,192	4,035	258	13,535	1,889	26	1,915	7,844	81	7,925
Other	Boston Mountain Solid Waste District	696,689	658	121,636	53,388	91,476	267,158	24,992	339	25,331	103,796	30,782	134,578
Other	Buffalo Island Regional Water District	198,873	188	34,722	15,240	616	50,766	7,134	97	7,231	29,629	209	29,838
Other	Blytheville-Gosnell Airport	391,702	370	68,388	30,017		98,775	14,051	73,660	87,711	58,358	(23,810)	34,548
Other	Clark County Water Facilities	103,488	98	18,068	7,930	150	26,246	3,712	303	4,015	15,418	(30)	15,388
Other	Hot Spring County Solid Waste Authority	1,125,027	1,062	196,421	86,213	6,851	290,547	40,357	25,543	65,900	167,612	(7,797)	159,815
Other	James Fork Regional Water District	859,819	812	150,118	65,889	10,100	226,919	30,844	23,840	54,684	128,100	(6,209)	121,891
Other	Kimzey Regional Water District	680,050	642	118,731	52,113	28,839	200,325	24,395	331	24,726	101,317	8,904	110,221
Other	Marion County Regional Airport	6,382	6	1,114	489		1,609	229	2,956	3,185	951	(860)	91
Other	Milltown-Washburn Water Authority	244,045	230	42,608	18,702	8,946	70,486	8,754	119	8,873	36,359	2,822	39,181
Other	Montgomery County Regional Public Water Authority	82,725	78	14,443	6,339	2,368	23,228	2,968	40	3,008	12,325	732	13,057
Other	Nevada County-Prescott Solid Waste	87,308	82	15,243	6,691	1,416	23,432	3,132	6,952	10,084	13,008	(1,471)	11,537
Other	North Garland County Regional Water District	428,632	405	74,836	32,847		108,088	15,376	10,888	26,264	63,860	(4,141)	59,719
Other	Northeast Arkansas Regional Solid Waste Management District	761,513	719	132,954	58,356	36,280	228,309	27,317	371	27,688	113,454	10,790	124,244
Other	Paragould Housing Authority	468,974	443	81,879	35,938	17,994	136,254	16,823	228	17,051	69,870	5,624	75,494
Other	Paron-Owensville Water Authority	101,547	96	17,729	7,782	9,335	34,942	3,643	50	3,693	15,129	2,805	17,934
Other	Pulaski Area Geographic Information System	440,165	416	76,849	33,731	19,672	130,668	15,790	214	16,004	65,578	6,515	72,093
Other	Pulaski County Solid Waste Management District	449,367	424	78,456	34,436	11,246	124,562	16,120	219	16,339	66,949	4,037	70,986
Other	Riversouth Rural Water District	175,108	165	30,572	13,419	7,861	52,017	6,281	85	6,366	26,088	2,745	28,833
Other	Saline County Regional Solid Waste Management District	288,642	273	50,395	22,119	23,632	96,419	10,354	140	10,494	43,003	7,601	50,604
Other	Sardis Water Association	580,832	548	101,409	44,510	27,062	173,529	20,836	283	21,119	86,535	8,334	94,869
Other	Southeast White County Water Association	258,209	244	45,081	19,787		65,112	9,262	16,729	25,991	38,469	(4,916)	33,553
Other	Southwest Boone County Water Association	225,942	213	39,448	17,314	14,548	71,523	8,105	110	8,215	33,662	4,809	38,471
Other	Southwest White County Water Association	330,610	312	57,722	25,335	24,846	108,215	11,860	20,927	32,787	49,256	3,498	52,754
Other	Upper Southwest Arkansas Regional Solid Waste Management District	1,092,329	1,031	190,712	83,707	17,655	293,105	39,184	9,251	48,435	162,740	1,609	164,349
Other	Washington Water Authority	821,407	776	143,411	62,946	9,176	216,309	29,466	29,667	59,133	122,377	(5,068)	117,309
School District	Alma School District No. 30	1,857	2	324	142	52	520	67	1,872	1,939	277	(522)	(245)
School District	Alpena School District No. 5								1,032	1,032		(397)	(397)
School District	Arkadelphia School District No. 1	26,424	25	4,613	2,025		6,663	948	6,512	7,460	3,937	(2,073)	1,864

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
 SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
 FOR THE YEAR ENDED JUNE 30, 2016

Division	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
		Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference and Actual Pension Plan Investment	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Pension Expense
School District	Ashdown School District No. 31	\$ 6,305	\$ 6	\$ 1,101	\$ 483	\$ 292	\$ 1,882	\$ 226	\$ 227	\$ 453	\$ 939	\$ (2)	\$ 937
School District	Atkins School District No. 18	17,990	17	3,141	1,379		4,537	645	4,995	5,640	2,680	(1,569)	1,111
School District	Bald Knob School District	10,517	10	1,836	806	107	2,759	377	15,511	15,888	1,567	(4,458)	(2,891)
School District	Barton School District No. 4								2,955	2,955		(1,137)	(1,137)
School District	Bauxite School District No. 14	10,459	10	1,826	801	210	2,847	375	6	381	1,558	73	1,631
School District	Beebe School District								1,778	1,778		(684)	(684)
School District	Benton School District No. 8	35,338	33	6,170	2,708		8,911	1,268	3,357	4,625	5,265	(1,288)	3,977
School District	Bentonville School District No. 6								12,056	12,056		(4,642)	(4,642)
School District	Bergman School District No. 3	7,803	7	1,362	598		1,967	280	1,877	2,157	1,163	(590)	573
School District	Berryville School District No. 27	12,157	11	2,123	932	176	3,242	436	164	600	1,811	(11)	1,800
School District	Blytheville School District No. 5	18,138	17	3,167	1,390	18	4,592	651	40	691	2,702	(9)	2,693
School District	Booneville School District No. 65	38,459	36	6,715	2,947	1,270	10,968	1,380	19	1,399	5,730	429	6,159
School District	Bradley School District No. 20	4,993	5	872	383	313	1,573	179	3	182	744	106	850
School District	Brinkley School District No. B	3,583	3	626	275		904	129	9,256	9,385	534	(3,116)	(2,582)
School District	Brookland School District No. 14								5,892	5,892		(1,766)	(1,766)
School District	Cabot School District No. 4	24,994	24	4,364	1,915		6,303	897	7,597	8,494	3,724	(2,582)	1,142
School District	Cedarville School District No. 44					831	831		9,754	9,754		(2,509)	(2,509)
School District	Clarendon School District No. 6								3,461	3,461		(1,011)	(1,011)
School District	Clarksville School District No. 17	33,503	32	5,849	2,567	1,068	9,516	1,202	16	1,218	4,991	312	5,303
School District	Clinton School District No. 1	10,177	10	1,777	780	85	2,652	365	709	1,074	1,516	(172)	1,344
School District	Concord School District No. 3	10,307	10	1,799	790		2,599	370	2,746	3,116	1,536	(807)	729
School District	Conway School District No. 1	40,694	38	7,105	3,118		10,261	1,460	12,006	13,466	6,063	(3,569)	2,494
School District	Corning School District No. 8					485	485		8,889	8,889		(2,390)	(2,390)
School District	Cossatot River School District	8,883	8	1,551	681	1,858	4,098	319	5	324	1,323	692	2,015
School District	Cotter School District No. 60	9,145	9	1,597	701	85	2,392	328	103	431	1,363	4	1,367
School District	Crossett School District No. 52								1,641	1,641		(631)	(631)
School District	Cutter Morning Star Schools								2,263	2,263		(872)	(872)
School District	Dardanelle School District No. 15	5,211	5	910	399	78	1,392	187	3	190	776	25	801
School District	Deer School District No. 21	15,669	15	2,736	1,201	208	4,160	562	8	570	2,334	63	2,397
School District	Des Arc School District No. 5	16,646	16	2,906	1,276		4,198	597	2,316	2,913	2,480	(717)	1,763
School District	Dollarway School District No. 2	16,101	15	2,811	1,234		4,060	578	27,011	27,589	2,399	(8,539)	(6,140)
School District	Dover School District No. 17	6,174	6	1,078	473	412	1,969	221	3	224	920	142	1,062
School District	Dumas School District No. 6	4,176	4	729	320	1	1,054	150	3,199	3,349	622	(938)	(316)
School District	El Dorado School District No. 15	13,770	13	2,404	1,055		3,472	494	4,129	4,623	2,051	(1,296)	755
School District	England School District No. 2	12,240	12	2,137	938	1,085	4,172	439	6	445	1,824	324	2,148
School District	Fairview School District	40,310	38	7,038	3,089	1,769	11,934	1,446	1,228	2,674	6,006	41	6,047
School District	Fayetteville School District No. 1	110,365	104	19,269	8,457	15,199	43,029	3,959	18,154	22,113	16,443	(2,578)	13,865
School District	Flippin School District No. 26								856	856		(329)	(329)
School District	Fordyce School District No. 39	6,771	6	1,182	519	456	2,163	243	1,905	2,148	1,009	(602)	407
School District	Foreman School District No. 25					311	311		2,405	2,405		(579)	(579)
School District	Forrest City School District No. 7	75,800	72	13,234	5,809	4,405	23,520	2,719	8,919	11,638	11,293	(2,153)	9,140

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
 SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
 FOR THE YEAR ENDED JUNE 30, 2016

Division	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
		Net Pension Liability	Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Pension Expense	
School District	Fort Smith School District	\$ 159,237	\$ 150	\$ 27,801	\$ 12,203		\$ 40,154	\$ 5,712		\$ 24,513	\$ 30,225	\$ 23,724	\$ (7,804)	\$ 15,920
School District	Fouke School District No. 15									3,555	3,555		(1,352)	(1,352)
School District	Genoa Central School District No. 1	5,129	5	895	393	719	2,012	184	3	187	764	250	1,014	
School District	Gentry School District No. 19	10,095	10	1,762	774	772	3,318	362	7,963	8,325	1,504	(2,010)	(506)	
School District	Green Forest School District No. 32	12,710	12	2,219	974		3,205	456	1,531	1,987	1,894	(524)	1,370	
School District	Greenwood School District No. 25	14,053	13	2,454	1,077		3,544	504	16,475	16,979	2,094	(5,203)	(3,109)	
School District	Hamburg School District No. 51	16,454	16	2,873	1,261		4,150	590	5,944	6,534	2,451	(2,241)	210	
School District	Harrison School District No. 1								2,338	2,338		(742)	(742)	
School District	Hazen School District No. 2								4,033	4,033		(1,177)	(1,177)	
School District	Heber Springs School District No. 1								1,915	1,915		(737)	(737)	
School District	Helena-West Helena School District No. 2	54,254	51	9,472	4,158		13,681	1,946	9,202	11,148	8,083	(3,274)	4,809	
School District	Highland School District No. 42								4,183	4,183		(1,438)	(1,438)	
School District	Hope School District No. 1-A	50,858	48	8,879	3,897		12,824	1,824	10,190	12,014	7,577	(3,555)	4,022	
School District	Horatio School District No. 55	6,994	7	1,221	536	464	2,228	251	113	364	1,042	91	1,133	
School District	Hot Springs School District No. 6	100,814	95	17,601	7,726	4,459	29,881	3,616	4,784	8,400	15,020	(545)	14,475	
School District	Hoxie School District No. 46								4,176	4,176		(1,387)	(1,387)	
School District	Huntsville School District No. 1	14,771	14	2,579	1,132	562	4,287	530	1,427	1,957	2,201	(386)	1,815	
School District	Izard County Consolidated School District No. 1								4,889	4,889		(1,882)	(1,882)	
School District	Jackson County School District No. 5					1,368	1,368		5,439	5,439		(1,050)	(1,050)	
School District	Jasper School District No. 1								19,664	19,664		(5,914)	(5,914)	
School District	Jonesboro School District No. 1	9,408	9	1,642	721		2,372	337	14,498	14,835	1,402	(5,396)	(3,994)	
School District	Junction City School District No. 75	3,946	4	689	302	118	1,113	142	28	170	588	38	626	
School District	Lafayette County School District	13,906	13	2,428	1,066		3,507	499	4,705	5,204	2,072	(1,783)	289	
School District	Lake Hamilton School District No. 5	11,384	11	1,988	872	1	2,872	408	2,058	2,466	1,696	(635)	1,061	
School District	Lakeside School District No. 1	4,713	4	823	361	1	1,189	169	475	644	702	(146)	556	
School District	Lavaca School District No. 3						78		3,233	3,233		(908)	(908)	
School District	Lee County School District No. 1	14,492	14	2,530	1,111	971	4,626	520	7,492	8,012	2,159	(2,602)	(443)	
School District	Little Rock School District	396,700	375	69,261	30,400		100,036	14,230	120,587	134,817	59,102	(36,021)	23,081	
School District	Lonoke School District No. 1	19,342	18	3,377	1,482	53	4,930	694	4,808	5,502	2,882	(1,835)	1,047	
School District	Magazine School District No. 15	6,179	6	1,079	473		1,558	222	2,424	2,646	921	(838)	83	
School District	Magnolia School District No. 14	5,154	5	900	395	1	1,301	185	3,368	3,553	768	(1,289)	(521)	
School District	Malvern School District	4,266	4	745	327	308	1,384	153	1,929	2,082	636	(654)	(18)	
School District	Marion School District No. 3	36,935	35	6,449	2,830	229	9,543	1,325	8,960	10,285	5,503	(2,510)	2,993	
School District	McCrary School District No. 12	20,174	19	3,522	1,546	154	5,241	724	355	1,079	3,006	(91)	2,915	
School District	McNeil School District No. 37 (Stephens)								10,117	10,117		(3,896)	(3,896)	
School District	Mountain Home School District No. 9	11,096	10	1,937	850	31	2,828	398	264	662	1,653	(65)	1,588	
School District	Mountain View School District No. 30	13,354	13	2,332	1,023	604	3,972	479	3,705	4,184	1,990	(1,251)	739	
School District	Mountainburg School District No. 16	9,121	9	1,592	699	1,604	3,904	327	5	332	1,359	465	1,824	
School District	Newport School District								13,708	13,708		(4,253)	(4,253)	
School District	North Little Rock School District No. 1	70,517	67	12,312	5,404		17,783	2,530	56,248	58,778	10,506	(18,313)	(7,807)	

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
 SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
 FOR THE YEAR ENDED JUNE 30, 2016

Division	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
		Net Pension Liability	Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Deferred Outflows of Resources	Total	Differences Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Deferred Inflows of Resources	Total	Proportionate Share of Pension Expense	Proportion and Differences Between Employer Contributions and Proportionate Share of Pension Expense	Total Pension Expense
School District	Osceola School District No. 1	\$ 9,450	9	\$ 1,650	\$ 724	\$ 467	\$ 2,850	\$ 339	\$ 349	\$ 730	\$ 1,408	\$ 178	\$ 1,586
School District	Ozark School District No. 14	10,633	10	1,856	815	800	3,481	381	349	730	1,584	98	1,682
School District	Paragould School District No. 1	10,294	10	1,797	789	304	2,900	369	5	374	1,534	89	1,623
School District	Piggott School District No. 52	3,364	3	587	258	187	1,035	121	2,942	3,063	501	(1,078)	(577)
School District	Pine Bluff School District No. 3	139,858	132	24,418	10,718		35,268	5,017	4,411	9,428	20,837	(1,571)	19,266
School District	Pocahontas School District No. 19								17,711	17,711		(6,095)	(6,095)
School District	Pottsville School District No. 61	8,099	8	1,414	621	82	2,125	291	4	295	1,207	31	1,238
School District	Pulaski County Special School District	158,369	150	27,650	12,136		39,936	5,681	10,487	16,168	23,595	(3,681)	19,914
School District	Rogers School District No. 30	6,179	6	1,079	474	153	1,712	222	1,118	1,340	921	(265)	656
School District	Russellville School District No. 14	48,241	46	8,423	3,697		12,166	1,731	15,689	17,420	7,187	(5,107)	2,080
School District	Searcy County School District No. 17	5,163	5	901	396	257	1,559	185	158	343	769	13	782
School District	Sheridan School District No. 37	35,728	34	6,238	2,738	601	9,611	1,282	188	1,470	5,323	176	5,499
School District	Shirley School District No. 3	15,642	15	2,731	1,199	1,482	5,427	561	1,096	1,657	2,330	9	2,339
School District	Siloam Springs School District No. 21	26,009	25	4,541	1,993		6,559	933	2,553	3,486	3,875	(900)	2,975
School District	Smackover School District No. 39								2,260	2,260		(870)	(870)
School District	South Central Co-Op								1,749	1,749		(674)	(674)
School District	South Conway County School District	23,510	22	4,105	1,802		5,929	843	8,177	9,020	3,503	(3,119)	384
School District	South Mississippi County School District No. 57	4,260	4	744	326	1	1,075	153	6,043	6,196	635	(2,319)	(1,684)
School District	South Pike County School District	6,608	6	1,154	506	19	1,685	237	2,015	2,252	985	(576)	409
School District	Southside School District No. 3	9,447	9	1,649	724	260	2,642	339	5	344	1,407	81	1,488
School District	Springdale School District No. 50								10,947	10,947		(4,214)	(4,214)
School District	Stuttgart School District								5,025	5,025		(1,466)	(1,466)
School District	Texarkana School District No. 7	11,162	11	1,949	855	1	2,816	400	9,297	9,697	1,663	(3,428)	(1,765)
School District	Trumann School District No. 22	9,240	9	1,613	708		2,330	331	8,716	9,047	1,377	(2,719)	(1,342)
School District	Two Rivers School District No. 10	5,859	6	1,023	449	578	2,056	210	394	604	873	17	890
School District	Valley Springs School District No. 2								12,624	12,624		(4,252)	(4,252)
School District	Van Buren School District No. 42	45,457	43	7,936	3,483		11,462	1,631	4,881	6,512	6,772	(1,715)	5,057
School District	Vilonia School District No. 17	16,247	15	2,837	1,245		4,097	583	7,459	8,042	2,421	(2,857)	(436)
School District	Waldron School District No. 45	4,160	4	726	319	431	1,480	149	290	439	620	13	633
School District	Warren School District No. 10	10,855	10	1,895	832	757	3,494	389	6	395	1,617	221	1,838
School District	Watson Chapel School District No. 24	34,485	33	6,021	2,643	2,852	11,549	1,237	17	1,254	5,138	941	6,079
School District	West Memphis School District No. 4	25,039	24	4,372	1,919	1,799	8,114	898	3,865	4,763	3,730	(965)	2,765
School District	White Hall School District No. 27	9,612	9	1,678	737	144	2,568	345	5	350	1,432	45	1,477
School District	Wynne School District No. 9	3,729	4	651	286		941	134	238	372	556	(90)	466
School District	Yellville Summit School District No. 4	8,925	8	1,558	684	1,116	3,366	320	4,739	5,059	1,330	(1,500)	(170)
State	Administrative Office of the Courts	25,222,861	23,815	4,403,713	1,932,867	9,121,626	15,482,021	904,798	12,276	917,074	3,757,823	2,652,375	6,410,198
State	Arkansas Agriculture Department	27,996,383	26,434	4,887,948	2,145,407		7,059,789	1,004,290	793,322	1,797,612	4,171,036	(246,115)	3,924,921
State	Arkansas Appraiser Licensing and Certification Board	237,085	224	41,393	18,168		59,785	8,505	20,955	29,460	35,322	(6,084)	29,238
State	Arkansas Assessment Coordination Department	2,224,669	2,100	388,410	170,480	206,703	767,693	79,804	26,539	106,343	331,442	49,820	381,262
State	Arkansas Auctioneers Licensing Board	72,704	69	12,693	5,571	363	18,696	2,608	36	2,644	10,832	103	10,935

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 FOR THE YEAR ENDED JUNE 30, 2016

Division	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Net Pension Liability	Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Employer Share of Contributions	Total Pension Expense	
State	Arkansas Board of Dispensing Opticians	\$ 15,388	\$ 15	\$ 2,687	\$ 1,179	\$ 73	\$ 3,954	\$ 552	\$ 8	\$ 560	\$ 2,293	\$ 21	\$ 2,314	
State	Arkansas Board of Examiners in Counseling	186,055	176	32,484	14,258	26,300	73,218	6,674	91	6,765	27,719	8,006	35,725	
State	Arkansas Board of Examiners in Speech-Language Pathology and Audiology	84,559	80	14,763	6,480	6,602	27,925	3,033	41	3,074	12,598	1,910	14,508	
State	Arkansas Building Authority								2,591,504	2,591,504	(758,389)	(758,389)		
State	Arkansas Bureau of Legislative Research	9,959,657	9,404	1,738,878	763,224	1,247	2,512,753	357,274	19,549	376,823	1,483,838	(5,188)	1,478,650	
State	Arkansas Burial Association Board	102,706	97	17,932	7,870		25,899	3,684	35,793	39,477	15,302	(10,751)	4,551	
State	Arkansas Commission on Law Enforcement Standards and Training	2,349,610	2,218	410,223	180,054		592,495	84,286	107,279	191,565	350,056	(33,164)	316,892	
State	Arkansas Contractors Licensing Board	1,070,722	1,011	186,940	82,051		270,002	38,409	85,400	123,809	159,521	(27,044)	132,477	
State	Arkansas County Conservation District	72,834	69	12,716	5,581		18,366	2,613	7,762	10,375	10,851	(2,252)	8,599	
State	Arkansas Court of Appeals	3,626,323	3,424	633,127	277,891	49,702	964,144	130,084	1,765	131,849	540,267	14,588	554,855	
State	Arkansas Crime Information Center	3,407,236	3,217	594,877	261,102	13,719	872,915	122,225	61,166	183,391	507,626	(12,453)	495,173	
State	Arkansas Department of Correction	204,803,611	193,372	35,757,100	15,694,422		51,644,894	7,346,741	2,208,881	9,555,622	30,512,625	(699,483)	29,813,142	
State	Arkansas Department of Emergency Management	4,640,220	4,381	810,146	355,587	12,636	1,182,750	166,455	112,670	279,125	691,322	(27,805)	663,517	
State	Arkansas Department of Finance and Administration	128,820,398	121,630	22,491,028	9,871,709	103,332	32,587,699	4,621,062	847,002	5,468,064	19,192,282	(290,199)	18,902,083	
State	Arkansas Department of Health	142,013,091	134,086	24,794,369	10,882,686		35,811,141	5,094,312	9,396,454	14,490,766	21,157,792	(2,967,653)	18,190,139	
State	Arkansas Department of Higher Education	2,096,496	1,979	366,032	160,658		528,669	75,206	80,363	155,569	312,346	(25,383)	286,963	
State	Arkansas Department of Rural Services								177,129	177,129	(51,384)	(51,384)		
State	Arkansas Department of Veterans Affairs	6,751,331	6,374	1,178,729	517,365	306,203	2,008,671	242,185	3,286	245,471	1,005,846	94,497	1,100,343	
State	Arkansas Development Finance Authority	4,496,128	4,245	784,989	344,545	44,982	1,178,761	161,286	86,423	247,709	669,855	(7,740)	662,115	
State	Arkansas Dietetics Licensing Board	25,179	24	4,396	1,929	27	6,376	903	121	1,024	3,751	(26)	3,725	
State	Arkansas Disability Determination for Social Security Administration	31,123,956	29,387	5,433,998	2,385,077	1,697,096	9,545,558	1,116,483	15,148	1,131,631	4,636,996	580,986	5,217,982	
State	Arkansas Economic Development Commission	7,966,034	7,521	1,390,807	610,450	837,095	2,845,873	285,759	130,262	416,021	1,186,818	192,941	1,379,759	
State	Arkansas Employment Security Department	40,891,363	38,609	7,139,310	3,133,569		10,311,488	1,466,860	2,309,207	3,776,067	6,092,192	(768,734)	5,323,458	
State	Arkansas Ethics Commission	578,499	546	101,001	44,331		145,878	20,752	17,058	37,810	86,188	(5,207)	80,981	
State	Arkansas Fair Housing Commission	506,709	478	88,467	38,830	40,189	167,964	18,177	40,427	58,604	75,492	3,751	79,243	
State	Arkansas Fire Protection Licensing Board	92,105	87	16,081	7,058	2,216	25,442	3,304	14,343	17,647	13,722	(3,306)	10,416	
State	Arkansas Game and Fish Commission	32,832,942	31,000	5,732,374	2,516,040	271,328	8,550,742	1,177,788	58,274	1,236,062	4,891,609	57,758	4,949,367	
State	Arkansas Game and Fish Commission - Wildlife Officers	6,309,580	5,957	1,101,603	483,513		1,591,073	226,338	579,158	805,496	940,032	(198,989)	741,043	
State	Arkansas Geographic Information Office	824,560	779	143,962	63,187	131,499	339,427	29,579	402	29,981	122,847	38,723	161,570	
State	Arkansas Geological Survey	1,682,340	1,588	293,723	128,920	45,871	470,102	60,349	98,264	158,613	250,643	(24,456)	226,187	
State	Arkansas Home Inspector Registration Board	20,846	20	3,640	1,597		5,257	748	16,361	17,109	3,106	(4,980)	(1,874)	
State	Arkansas Judicial Discipline and Disability Commission	502,647	475	87,758	38,519	1,273	128,025	18,031	4,985	23,016	74,887	(955)	73,932	
State	Arkansas Legislative Audit	31,071,436	29,337	5,424,828	2,381,053	445,905	8,281,123	1,114,599	123,820	1,238,419	4,629,172	83,060	4,712,232	
State	Arkansas Lottery Commission	4,732,352	4,468	826,231	362,648		1,193,347	169,760	533,306	703,066	705,049	(169,474)	535,575	
State	Arkansas Manufactured Home Commission	148,345	140	25,900	11,368		37,408	5,321	23,996	29,317	22,101	(8,716)	13,385	
State	Arkansas Minority Health Commission	465,565	440	81,284	35,677	23,651	141,052	16,701	6,265	22,966	69,362	4,466	73,828	
State	Arkansas Motor Vehicle Commission	351,504	332	61,370	26,936		115,377	12,609	171	12,780	52,369	9,720	62,089	
State	Arkansas Natural Resources Commission	5,620,801	5,307	981,348	430,731		1,469,748	201,630	121,495	323,125	837,414	(31,335)	806,079	
State	Arkansas Northeastern College	1,245,884	1,176	217,522	95,474	220,794	534,966	44,693	606	45,299	185,618	65,020	250,638	
State	Arkansas Oil and Gas Commission	2,804,371	2,648	489,621	214,903	59,659	766,831	100,599	12,258	112,857	417,809	19,417	437,226	

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
 SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
 FOR THE YEAR ENDED JUNE 30, 2016

Division	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense	
		Net Pension Liability	Actual Experience	Net Difference Between Projected and Actual Pension Plan Earnings on Investment	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Pension Expense	Total Pension Expense		
State	Arkansas Parole Board	\$ 1,886,644	\$ 1,781	\$ 329,393	\$ 144,577	\$ 42,969	\$ 518,720	\$ 67,678	\$ 1,598	\$ 69,276	\$ 281,081	\$ 16,082	\$ 297,163
State	Arkansas Psychology Board	78,721	74	13,744	6,033	3,164	23,015	2,824	3,598	6,422	11,728	(463)	11,265
State	Arkansas Public Defender Commission	21,662,424	20,453	3,782,089	1,660,025	360,350	5,822,917	777,077	72,685	849,762	3,227,372	77,504	3,304,876
State	Arkansas Public Employees Retirement System								657,361	657,361		(363,743)	(363,743)
State	Arkansas Public Service Commission	8,753,396	8,265	1,528,274	670,786	49,294	2,256,619	314,003	51,780	365,783	1,304,123	(5,239)	1,298,884
State	Arkansas Real Estate Commission	700,027	661	122,219	53,644				31,552	56,663	104,293	(11,233)	93,060
State	Arkansas Science And Technology Authority					20,608	20,608			1,020,327	1,020,327	(287,924)	(287,924)
State	Arkansas Sentencing Commission	292,785	276	51,118	22,437	2,599	76,430	10,503	28,993	39,496	43,621	(7,406)	36,215
State	Arkansas Social Work Licensing Board	69,253	65	12,091	5,307	3,281	20,744	2,484	33	2,517	10,318	949	11,267
State	Arkansas Spinal Cord Commission	1,384,747	1,307	241,766	106,115		349,188	49,674	61,528	111,202	206,306	(19,061)	187,245
State	Arkansas State Board of Architects, Landscape Architects, and Interior Designers	225,954	213	39,450	17,315	9,012	65,990	8,105	110	8,215	33,664	3,062	36,726
State	Arkansas State Board of Barber Examiners	209,353	198	36,551	16,043	15,953	68,745	7,510	474	7,984	31,190	6,006	37,196
State	Arkansas State Board of Chiropractic Examiners	49,870	47	8,707	3,822		12,576	1,789	19,548	21,337	7,430	(7,213)	217
State	Arkansas State Board of Collection Agencies	264,955	250	46,259	20,304	24,051	90,864	9,505	15,314	24,819	39,474	8,420	44,294
State	Arkansas State Board of Dental Examiners	222,910	210	38,918	17,082	2,936	59,146	7,996	109	8,105	33,210	846	34,056
State	Arkansas State Board of Election Commissioners	490,038	463	85,557	37,552	37,081	160,653	17,579	23,906	41,485	73,008	7,346	80,354
State	Arkansas State Board of Embalmers and Funeral Directors	49,201	46	8,590	3,770		12,406	1,765	12,852	14,617	7,330	(4,368)	2,962
State	Arkansas State Board of Licensure for Professional Engineers and Surveyors	352,063	332	61,467	26,979	3,613	92,391	12,629	4,998	17,627	52,452	(861)	51,591
State	Arkansas State Board of Massage Therapy	25,741	24	4,494	1,973		6,491	923	81,497	82,420	3,835	(23,661)	(19,826)
State	Arkansas State Board of Nursing	1,947,854	1,839	340,080	149,267	72,192	563,378	69,874	948	70,822	290,201	22,982	313,183
State	Arkansas State Board of Optometry	100,132	95	17,482	7,673	3,155	28,405	3,592	49	3,641	14,918	911	15,829
State	Arkansas State Board of Pharmacy	1,165,695	1,101	203,521	89,329	96,111	390,062	41,816	8,841	50,657	173,671	24,519	198,190
State	Arkansas State Board of Physical Therapy	125,130	118	21,847	9,589	1,058	32,612	4,489	61	4,550	18,642	335	18,977
State	Arkansas State Board of Public Accountancy	600,553	567	104,852	46,021	7,597	159,037	21,543	1,144	22,687	89,473	1,791	91,264
State	Arkansas State Child Abuse and Neglect Prevention Board	105,551	100	18,428	8,089	15,036	41,653	3,786	969	4,755	15,726	5,509	21,235
State	Arkansas State Claims Commission	436,994	413	76,296	33,488		110,197	15,676	15,552	31,228	65,105	(5,194)	59,911
State	Arkansas State Crime Laboratory	9,017,206	8,514	1,574,333	691,003		2,273,850	323,466	246,387	569,853	1,343,427	(90,005)	1,253,422
State	Arkansas State Land Department	2,867,766	2,708	500,689	219,761	58,867	782,025	102,873	1,395	104,268	427,254	17,185	444,439
State	Arkansas State Library	2,449,151	2,312	427,602	187,682		617,596	87,856	84,348	172,204	364,886	(25,377)	339,509
State	Arkansas State Medical Board	1,948,082	1,839	340,120	149,285	18,352	509,596	69,882	948	70,830	290,235	6,097	296,332
State	Arkansas State Military Department	18,323,391	17,301	3,199,120	1,404,150		4,620,571	657,299	1,787,435	2,444,734	2,729,907	(571,778)	2,158,129
State	Arkansas State Military Department - Civilian Firefighters	3,007,030	2,839	525,004	230,433	533,568	1,291,844	107,869	400,797	508,666	448,002	535	448,537
State	Arkansas State Police	20,797,410	19,637	3,631,064	1,593,738	161,282	5,405,721	746,047	10,122	756,169	3,098,498	53,607	3,152,105
State	Arkansas State Tobacco Settlement Commission	129,832	123	22,668	9,949	8,768	41,508	4,657	3,973	8,630	19,343	1,019	20,362
State	Arkansas State University	6,210,080	5,863	1,084,231	475,888		1,565,982	222,769	650,891	873,660	925,208	(211,633)	713,575
State	Arkansas State University - Beebe	1,761,327	1,663	307,514	134,973		444,150	63,183	292,321	355,504	262,411	(104,935)	157,476
State	Arkansas State University - Mountain Home								1,573	1,573		(606)	(606)
State	Arkansas State University - Newport	521,665	493	91,079	39,976	12,945	144,493	18,713	29,405	48,118	77,720	(3,543)	74,177
State	Arkansas Student Loan Authority	464,021	438	81,014	35,559	2,327	119,338	16,645	226	16,871	69,132	661	69,793
State	Arkansas Supreme Court	3,518,055	3,322	614,225	269,594	57,074	944,215	126,200	44,720	170,920	524,137	(507)	523,630

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
 SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
 FOR THE YEAR ENDED JUNE 30, 2016

Division	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense	
		Net Pension Liability	Actual Experience	Net Difference Between Projected and Actual Pension Plan Investment Earnings on Pension Plan Assumptions	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Total Deferred Outflows of Resources	Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Pension Expense	
State	Arkansas Supreme Court - Bar of Arkansas	\$ 1,416,776	\$ 1,338	\$ 247,358	\$ 108,570	\$ 77,523	\$ 434,789	\$ 50,823	\$ 689	\$ 51,512	\$ 211,078	\$ 26,726	\$ 237,804
State	Arkansas Tech University	13,357,051	12,611	2,332,036	1,023,572	1,026,500	4,394,719	479,146	6,501	485,647	1,989,998	375,117	2,365,115
State	Arkansas Tobacco Control	1,640,069	1,549	286,343	125,681		413,573	58,833	9,002	67,835	244,345	(3,309)	241,036
State	Arkansas Towing and Recovery Board	173,786	164	30,342	13,318	18,981	62,805	6,234	84	6,318	25,892	6,870	32,762
State	Arkansas Treasurer of State	2,796,831	2,641	488,305	214,326	354,084	1,059,356	100,328	1,361	101,689	416,685	109,429	526,114
State	Arkansas Veterans Child Welfare Service	117,811	111	20,569	9,028	943	30,651	4,226	57	4,283	17,552	303	17,855
State	Arkansas Waterways Commission	190,237	180	33,214	14,578	248	48,220	6,824	13,333	20,157	28,342	(3,771)	24,571
State	Ashley County Conservation District	17,829	17	3,113	1,366	279	4,775	640	366	1,006	2,656	3	2,659
State	Auditor of State	2,229,685	2,105	389,286	170,864		562,255	79,984	301,185	381,169	332,189	(95,138)	237,051
State	Auditor of State - Constitutional Officers	868,880	820	151,700	66,584	177,038	396,142	31,169	423	31,592	129,450	54,475	183,925
State	Auditor of State - Constitutional Officers	1,786,830	1,687	311,966	136,928	52,073	502,654	64,097	870	64,967	266,211	17,243	283,454
State	Auditor of State - Court Reporters								4,916,101	4,916,101		(1,433,164)	(1,433,164)
State	Auditor of State - Deputy Prosecuting Attorney	20,954,967	19,785	3,658,572	1,605,812	109,856	5,394,025	751,699	10,199	761,898	3,121,972	31,225	3,153,197
State	Auditor of State - District Judges	4,245,064	4,008	741,155	325,306	198,789	1,269,258	152,279	2,066	154,345	632,450	62,821	695,271
State	Auditor of State - District Judges	4,719,526	4,456	823,992	361,665	224,168	1,414,281	169,299	2,297	171,596	703,138	77,461	780,599
State	Auditor of State - Drug Court, Juvenile Probation, and Intake Office	548,098	518	95,694	42,002		138,214	19,661	16,592	36,253	81,658	(4,883)	76,775
State	Auditor of State - General Assembly House	5,204,662	4,914	908,693	398,841	1,667,581	2,980,029	186,702	2,533	189,235	775,416	517,208	1,292,624
State	Auditor of State - General Assembly House								10,825	10,825		(3,580)	(3,580)
State	Auditor of State - General Assembly Senate	156,006	147	27,237	11,955	48,687	88,026	5,596	76	5,672	23,242	15,286	38,528
State	Auditor of State - General Assembly Senate	1,671,453	1,578	291,823	128,086	537,171	958,658	59,959	813	60,772	249,021	165,591	414,612
State	Auditor of State - Prosecuting Attorney	5,466,824	5,162	954,464	418,931	518,148	1,896,705	196,107	2,661	198,768	814,474	154,606	969,080
State	Auditor of State - Trial Court Administrative Assistants						83,049	83,049	4,159,607	4,159,607		(1,174,162)	(1,174,162)
State	Baxter County Conservation District	82,697	78	14,438	6,337	2,208	23,061	2,967	698	3,665	12,321	648	12,969
State	Benton County Conservation District	115,247	109	20,121	8,832	2,527	31,589	4,134	56	4,190	17,170	850	18,020
State	Black River Technical College	984,291	929	171,849	75,428	51,887	300,093	35,309	21,128	56,437	146,644	13,851	160,495
State	Boone County Conservation District	56,868	54	9,929	4,358	13,332	27,673	2,040	28	2,068	8,472	4,240	12,712
State	Buffalo Conservation District	89,542	85	15,633	6,862	13,735	36,315	3,212	43	3,255	13,340	4,210	17,550
State	Calhoun County Conservation District	13,832	13	2,415	1,060	299	3,787	496	28	524	2,061	77	2,138
State	Capitol Zoning District Commission	216,667	205	37,828	16,604	13,893	68,530	7,772	462	8,234	32,280	5,215	37,495
State	Carroll County Conservation District	87,436	83	15,266	6,700		22,049	3,137	5,304	8,441	13,027	(1,611)	11,416
State	Chicot County Conservation District	41,839	40	7,305	3,206		10,551	1,501	210	1,711	6,233	(66)	6,167
State	Clark County Conservation District	70,417	66	12,294	5,396	449	18,205	2,526	897	3,423	10,491	(88)	10,403
State	Clay County Conservation District	72,156	68	12,598	5,529	622	18,817	2,588	208	2,796	10,750	303	10,853
State	Cleburne County Conservation District	78,323	74	13,675	6,002	1,473	21,224	2,810	156	2,966	11,669	371	12,040
State	Cleveland County Conservation District	31,677	30	5,530	2,427		7,987	1,136	452	1,588	4,719	(135)	4,584
State	College of the Ouachitas	372,433	352	65,024	28,540	65,388	159,304	13,360	39,020	52,380	55,487	13,861	69,348
State	Columbia County Conservation District	28,826	27	5,033	2,209	6,208	13,477	1,034	14	1,048	4,295	2,214	6,509
State	Conway County Conservation District	134,664	127	23,511	10,319		33,957	4,831	3,290	8,121	20,063	(989)	19,074
State	Cossatot Conservation District	78,269	74	13,665	5,998	518	20,255	2,808	1,851	4,659	11,661	(338)	11,323
State	Craighead County Conservation District	96,171	91	16,791	7,370	9,014	33,266	3,450	5,180	8,630	14,328	624	14,952

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
 SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
 FOR THE YEAR ENDED JUNE 30, 2016

Division	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Net Pension Liability	Actual Experience	Net Difference Between Projected and Actual Pension Plan Earnings on Investment	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Deferred Inflows of Resources	Proportionate Share of Pension Expense	Total	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Pension Expense	Total	Total	
														Contributions
State	Crawford County Conservation District	\$ 24,961	\$ 24	\$ 4,358	\$ 1,913	\$ 6,295	\$ 895	\$ 407	\$ 1,302	\$ 3,719	\$ (132)	\$ 3,587		
State	Crittenden County Conservation District	40,142	38	7,008	3,076	12,580	1,440	13,094	14,534	5,981	(4,328)	1,653		
State	Crooked Creek Conservation District	73,204	69	12,781	5,610	21,498	2,626	2,712	5,338	10,906	383	11,289		
State	Cross County Conservation District	32,643	31	5,699	2,501	9,285	1,171	12,408	13,579	4,863	(4,469)	394		
State	Dallas County Conservation District	24,203	23	4,226	1,855	6,679	868	300	1,168	3,606	135	3,741		
State	Department of Aeronautics	394,296	372	68,841	30,216	48,003	147,432	14,144	25,433	39,577	58,744	4,145	62,889	
State	Department of Arkansas Heritage	7,728,518	7,297	1,349,338	592,248	1,953,624	277,238	450,458	727,696	1,151,432	(128,791)	1,022,641		
State	Department of Career Education - Arkansas Rehabilitation Services	1,794,889	1,695	313,373	137,545	452,613	64,386	697,103	761,489	267,411	(238,189)	29,222		
State	Department of Community Correction	61,898,124	58,443	10,806,926	4,743,350	16,036,055	2,220,417	30,125	2,250,542	9,221,880	148,364	9,370,244		
State	Department of Education - Arkansas Educational Television Commission	743,477	702	129,805	56,974	187,481	26,670	99,739	126,409	110,767	(30,988)	79,779		
State	Department of Education - Arkansas School For The Blind	81,489	77	14,227	6,245	24,943	2,923	4,040	6,963	12,141	(278)	11,863		
State	Department of Education - Arkansas School For The Deaf	87,312	82	15,244	6,691	22,017	3,132	44,469	47,601	13,008	(16,819)	(3,811)		
State	Department of Environmental Quality	21,947,203	20,722	3,831,809	1,681,849	5,534,380	787,293	1,086,157	1,873,450	3,269,800	(348,294)	2,921,506		
State	Department of Human Services	362,150,782	341,936	63,228,678	27,752,182	91,322,796	12,991,119	2,352,055	15,343,174	53,954,963	(708,411)	53,246,552		
State	Department of Information Systems	17,179,195	16,220	2,999,352	1,316,469	4,332,041	616,254	1,447,631	2,063,885	2,559,439	(442,225)	2,117,214		
State	Department of Labor	4,862,894	4,591	849,023	372,651	1,226,265	174,442	248,568	423,010	724,497	(76,652)	647,845		
State	Department of Parks and Tourism	41,113,267	38,818	7,178,053	3,150,574	10,941,807	1,474,820	135,973	1,610,793	6,125,252	116,093	6,241,345		
State	Department of Parks and Tourism - Arkansas History Commission	1,163,189	1,098	203,084	89,137	293,319	41,726	28,140	69,866	173,298	(9,946)	163,352		
State	Desha County Conservation District	40,836	39	7,130	3,129	11,053	1,465	20	1,485	6,084	236	6,320		
State	Disabled Veterans Service Office	23,449	22	4,094	1,797	5,913	841	2,464	3,305	3,493	(721)	2,772		
State	Drew County Soil and Water Conservation District	24,708	23	4,314	1,893	10,754	16,984	886	12	898	3,681	4,103	7,784	
State	Drug Task Force - 10th Judicial District	138,851	131	24,242	10,640	35,013	4,981	4,611	9,592	20,687	(1,532)	19,155		
State	Drug Task Force - 13th Judicial District	228,559	216	39,905	17,515	78,373	8,199	112	8,311	34,052	6,974	41,026		
State	Drug Task Force - 14th Judicial District	154,865	146	27,038	11,868	16,978	5,555	75	5,630	23,073	4,903	27,976		
State	Drug Task Force - 15th Judicial District	194,878	184	34,024	14,934	54,921	6,991	2,478	9,469	29,034	1,507	30,541		
State	Drug Task Force - 1st Judicial District	164,983	156	28,805	12,643	28,537	70,141	186	6,104	24,580	8,210	32,790		
State	Drug Task Force - 21st Judicial District	69,002	65	12,047	5,288	17,400	2,475	15,010	17,485	10,280	(4,455)	5,825		
State	Drug Task Force - 3rd Judicial District	183,794	174	32,089	14,084	60,322	6,593	89	6,682	27,383	4,896	32,279		
State	Drug Task Force - 5th Judicial District	431,247	407	75,292	33,047	28,030	136,776	15,470	210	15,680	64,249	9,622	73,871	
State	Drug Task Force - Batesville	274,195	259	47,872	21,012	23,854	92,997	133	9,969	40,851	7,249	48,100		
State	Drug Task Force - South Central	178,903	169	31,235	13,710	780	45,894	6,418	2,174	8,592	26,654	(602)	26,052	
State	East Arkansas Community College	1,366,131	1,290	238,516	104,689	75,510	420,005	49,006	665	49,671	203,533	23,668	227,201	
State	Faulkner County Conservation District	79,208	75	13,829	6,070	19,974	2,841	19,459	22,300	11,801	(6,977)	4,824		
State	Franklin County Conservation District	83,573	79	14,591	6,404	805	11,879	2,998	1,062	4,060	12,451	-	12,451	
State	Fulton County Conservation District	83,254	79	14,535	6,380	20,994	2,986	33,709	36,695	12,404	(10,703)	1,701		
State	Garland County Conservation District	28,770	27	5,023	2,205	5,034	12,289	1,032	14	1,046	4,286	1,862	6,148	
State	Grant County Conservation District								3,583	3,583	(1,080)	(1,080)		
State	Greene County Conservation District	77,504	73	13,532	5,939	4,669	24,213	2,780	38	2,818	11,547	1,457	13,004	
State	Health Services Permit Agency	466,424	440	81,434	35,743	2,023	119,640	16,732	48,835	65,567	69,490	(13,382)	56,108	
State	Hempstead County Conservation District	30,693	29	5,359	2,352	122	7,862	1,101	82	1,183	4,573	24	4,597	

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
 SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
 FOR THE YEAR ENDED JUNE 30, 2016

Division	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Net Pension Liability	Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Investment Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Deferred Inflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Pension Expense	Proportionate Share of Pension Expense	Proportionate Share of Employer Contributions	Total Pension Expense	
State	Henderson State University	\$ 4,387,292	\$ 4,142	\$ 765,987	\$ 336,205	\$ 124,636	\$ 1,230,970	\$ 157,382	\$ 371,390	\$ 528,772	\$ 653,640	\$ (59,701)	\$ 593,939	
State	Hot Spring County Conservation District								1,636	6,636		(630)	(630)	
State	Independence County Conservation District	60,375	57	10,541	4,627	1,033	16,258	2,166	4,261	6,427	8,995	(839)	8,156	
State	Izard County Conservation District	39,160	37	6,837	3,001	340	10,215	1,405	17,476	18,881	5,834	(6,628)	(794)	
State	Jackson County Conservation District	30,679	29	5,356	2,351		7,736	1,101	10,726	11,827	4,571	(3,410)	1,161	
State	Jefferson County Conservation District	39,945	38	6,974	3,061	11,943	22,016	1,433	11,570	13,003	5,951	1,243	7,194	
State	Johnson County Conservation District	31,328	30	5,470	2,401	293	8,194	1,124	10,388	11,512	4,667	(2,899)	1,768	
State	Lafayette County Conservation District	30,599	29	5,342	2,345		7,716	1,098	199	1,297	4,559	(61)	4,498	
State	Lawrence County Conservation District	66,463	63	11,604	5,093	426	17,186	2,384	5,242	7,626	9,902	(1,355)	8,547	
State	Lee County Conservation District	25,297	24	4,417	1,939		6,380	907	14,871	15,778	3,769	(4,559)	(790)	
State	Lincoln County Conservation District	33,763	32	5,895	2,587	693	9,207	1,211	868	2,079	5,030	15	5,045	
State	Liquefied Petroleum Gas Board	408,892	386	71,389	31,334	2,121	105,230	14,668	199	14,867	60,919	607	61,526	
State	Little River Conservation District	28,491	27	4,974	2,183	2,627	9,811	1,022	211	1,233	4,245	683	4,928	
State	Logan County Conservation District	55,328	52	9,660	4,240	215	14,167	1,985	169	2,154	8,243	34	8,277	
State	Lonoke County Conservation District	149,007	141	26,015	11,419	9,912	47,487	5,345	4,427	9,772	22,200	1,177	23,377	
State	Madison County Conservation District	67,114	63	11,718	5,143		16,924	2,408	10,587	12,995	9,999	(3,085)	6,914	
State	Martin Luther King, Jr. Commission	174,260	165	30,424	13,354	7,944	51,887	6,251	2,872	9,123	25,962	2,225	28,187	
State	Miller County Conservation District	50,722	48	8,856	3,887	4,071	16,862	1,820	5,754	7,574	7,557	(1,032)	6,525	
State	Mine Creek Conservation District	72,607	69	12,677	5,564	1,240	19,550	2,605	10,986	13,591	10,817	(2,708)	8,109	
State	Mississippi County Conservation District	32,755	31	5,719	2,510	191	8,451	1,175	1,214	2,389	4,880	(279)	4,601	
State	Monroe County Conservation District	40,137	38	7,008	3,076	4,333	14,455	1,440	3,469	4,909	5,980	(78)	5,902	
State	Montgomery County Conservation District	17,295	16	3,020	1,325	2,864	7,225	620	1,048	1,668	2,577	429	3,006	
State	National Park Community College	830,487	784	144,996	63,641	9,682	219,103	29,791	122,635	152,426	123,730	(44,373)	79,357	
State	Nevada County Conservation District	13,178	12	2,301	1,010		3,323	473	189	662	1,963	(57)	1,906	
State	Newton County Conservation District	27,163	26	4,742	2,082	398	7,248	974	13	987	4,047	112	4,159	
State	North Arkansas College	3,610,888	3,409	630,433	276,708	122,989	1,033,539	129,530	21,567	151,097	537,967	27,526	565,493	
State	Northwest Arkansas Community College	2,180,286	2,059	380,661	167,079		549,799	78,211	188,326	266,537	324,829	(61,305)	263,524	
State	Office of Health Information Technology	812,212	767	141,806	62,241	37,737	242,551	29,136	395	29,531	121,007	11,931	132,938	
State	Office of Medicaid Inspector General	1,817,483	1,716	317,318	139,277		458,311	65,197	83,472	148,669	270,777	(29,501)	241,276	
State	Office of the Attorney General	14,568,966	13,756	2,543,627	1,116,443	79,860	3,753,686	522,620	370,667	893,287	2,170,555	(118,887)	2,051,668	
State	Office of the Governor	1,894,496	1,789	330,764	145,178	55,213	532,944	67,960	922	68,882	282,251	18,283	300,534	
State	Office of the Governor	4,982,461	4,704	869,898	381,814	390,609	1,647,025	178,731	30,094	208,825	742,311	101,906	844,217	
State	Office of the Lieutenant Governor	160,515	152	28,025	12,300	52,120	92,597	5,758	96,964	102,722	23,914	(22,214)	1,700	
State	Office of the Prosecutor Coordinator	911,133	860	159,077	69,822	53,077	282,836	32,684	443	33,127	135,745	18,679	154,424	
State	Office of the Speaker of the House	2,398,706	2,265	418,795	183,817	181,286	786,163	86,047	1,167	87,214	357,371	53,761	411,132	
State	Office of Victims and Witness Services - 15th Judicial District	43,913	41	7,667	3,365	25,368	36,441	1,575	22	1,597	6,542	7,350	13,892	
State	Ouachita Conservation District	29,085	27	5,078	2,229	14,550	21,884	1,043	5,314	6,357	4,333	2,174	6,507	
State	Ozarka College	760,601	718	132,795	58,286		191,799	27,284	29,010	56,294	113,318	(8,528)	104,790	
State	Phillips County Conservation District	43,566	41	7,606	3,339	249	11,235	1,563	21	1,584	6,491	88	6,579	
State	Pike County Conservation District	20,864	20	3,643	1,599	663	5,925	748	15,356	16,104	3,108	(4,198)	(1,090)	

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
 SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
 FOR THE YEAR ENDED JUNE 30, 2016

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Pension Expense	Total Pension Expense	
													Share of Resources
Poinsett County Conservation District	\$ 53,733	\$ 51	\$ 9,381	\$ 4,118	\$ 3,356	\$ 16,906	\$ 1,928	\$ 9,620	\$ 11,548	\$ 8,005	\$ (1,498)	\$ 6,507	
Pope County Conservation District	21,804	21	3,807	1,671	458	5,957	782	5,936	6,718	3,248	(2,152)	1,096	
Poteau River Conservation District	51,421	49	8,978	3,941	1,174	14,142	1,845	451	2,296	7,661	321	7,982	
Prairie County Conservation District	30,363	29	5,301	2,327		7,657	1,089	15,555	16,644	4,524	(4,751)	(227)	
Professional Bail Bondsman Licensing Board	225,126	213	39,305	17,252	13,531	70,301	8,076	109	8,185	33,540	5,096	38,636	
Pulaski County Conservation District	25,110	24	4,384	1,924	1,001	7,333	901	12	913	3,741	352	4,093	
Pulaski Technical College	5,284,726	4,990	922,672	404,977	217,805	1,550,444	189,574	283,552	473,126	787,344	1,642	788,986	
Randolph County Conservation District	80,141	76	13,992	6,141	16,255	36,464	2,875	15,194	18,069	11,940	(1,133)	10,807	
Rich Mountain Community College	809,603	764	141,350	62,041	119,921	324,076	29,042	394	29,436	120,619	45,048	165,667	
Rich Mountain Conservation District	53,085	50	9,268	4,068		13,386	1,904	7,913	9,817	7,909	(2,819)	5,090	
Sebastian County Conservation District	74,495	70	13,006	5,709	14,212	32,997	2,672	20,104	22,776	11,099	(3,616)	7,483	
Secretary of State	8,500,737	8,026	1,484,125	651,425		2,143,613	304,940	61,272	366,212	1,266,481	(22,875)	1,243,606	
Secretary of State - State Capitol Police	478,752	452	83,586	36,688	18,752	139,478	17,174	32,371	49,545	71,327	(7,005)	64,322	
Senate Clerk	1,400,576	1,322	244,530	107,328	52,731	405,911	50,242	16,700	66,942	208,665	15,460	224,125	
Sharp County Conservation District	94,855	90	16,561	7,269	2,965	26,885	3,403	3,450	14,132	14,132	1,107	15,239	
South Arkansas Community College	2,842,671	2,684	496,308	217,838	523,734	1,240,564	101,973	1,384	103,357	423,515	181,520	605,035	
Southeast Arkansas College	1,850,324	1,747	323,052	141,793	365,623	832,215	66,375	901	67,276	275,670	117,174	392,844	
Southern Arkansas University	2,789,190	2,634	486,971	213,740	22,440	725,785	100,054	91,850	191,904	415,547	(17,995)	397,552	
Southern Arkansas University Tech	2,145,904	2,026	374,658	164,444		541,128	76,978	89,296	166,274	319,707	(33,390)	286,317	
St. Francis County Conservation District	60,159	57	10,503	4,610	5,980	21,150	2,158	29	2,187	8,963	1,819	10,782	
State Bank Department	6,668,340	6,296	1,164,240	511,005	85,949	1,767,490	239,208	100,114	339,322	993,481	(13,317)	980,164	
State Insurance Department	11,609,811	10,962	2,026,982	889,678		2,927,622	416,469	800,976	1,217,445	1,729,685	(246,083)	1,483,602	
State Securities Department	2,629,089	2,482	459,018	201,471	7,795	670,766	94,311	20,598	114,909	391,694	(2,971)	388,723	
Stone County Conservation District	77,591	73	13,547	5,946		19,566	2,783	4,656	7,439	11,560	(1,404)	10,156	
Union County Conservation District	77,760	73	13,576	5,959		19,608	2,789	1,111	3,900	11,585	(334)	11,251	
University of Arkansas - Cossatot Community College	1,135,679	1,072	198,281	87,029	51,638	338,020	40,739	20,941	61,680	169,199	13,811	183,010	
University of Arkansas - Fayetteville	9,711,529	9,169	1,695,557	744,210	1,441,494	3,890,430	348,373	4,726	353,099	1,446,870	443,180	1,890,050	
University of Arkansas - Fort Smith	2,154,277	2,034	376,120	165,086	116,999	660,239	77,278	137,467	214,745	320,954	5,187	326,141	
University of Arkansas - Little Rock	9,817,337	9,269	1,714,030	752,318	1,624,484	4,100,101	352,169	4,778	356,947	1,462,634	535,089	1,997,723	
University of Arkansas - Monticello	1,593,161	1,504	278,153	122,086	77,913	479,656	57,150	775	57,925	237,357	23,454	260,811	
University of Arkansas - Phillips Community College	871,573	823	152,170	66,790	112,904	332,687	31,265	424	31,689	129,851	35,995	165,846	
University of Arkansas - Pine Bluff	495,985	468	86,595	38,008		125,071	17,792	30,148	47,940	73,894	(9,940)	63,954	
University of Arkansas Community College - Batesville	1,221,477	1,153	213,260	93,604	213,624	521,641	43,817	595	44,412	181,981	74,871	256,852	
University of Arkansas Community College - Hope	2,031,717	1,918	354,722	155,694	328,807	841,141	72,882	25,466	98,348	302,695	85,631	388,326	
University of Arkansas Community College - Morrilton	873,260	825	152,464	66,919	50,310	270,518	31,326	118,767	150,093	130,102	(15,067)	115,035	
University of Arkansas Cooperative Extension Service	3,099,574	2,927	541,161	237,525	904,037	1,685,650	111,188	1,509	112,697	461,789	314,411	776,200	
University of Arkansas for Medical Sciences	13,560,583	12,804	2,367,571	1,039,169	1,428,968	4,848,512	486,447	6,599	493,046	2,020,321	426,431	2,446,752	
University of Central Arkansas	15,150,795	14,305	2,645,210	1,161,029	590,728	4,411,272	543,491	7,374	550,865	2,257,238	189,925	2,447,163	
Van Buren County Conservation District	61,440	58	10,727	4,708	1,162	16,655	2,204	102	2,306	9,154	301	9,455	
Veterinary Medical Examining Board	59,093	56	10,317	4,528	3,747	18,648	2,120	11,239	13,359	8,804	(3,238)	5,566	
War Memorial Stadium Commission	453,182	428	79,122	34,728	16	114,294	16,257	6,633	22,890	67,517	(1,916)	65,601	
Washington County Conservation District	90,519	85	15,804	6,937		22,826	3,247	37,259	40,506	13,486	(12,609)	877	
White County Conservation District	34,554	33	6,033	2,648		8,714	1,240	6,899	8,139	5,148	(2,334)	2,814	
Woodruff County Conservation District	19,006	18	3,318	1,456		4,792	682	272	954	2,832	(82)	2,750	
Workers' Compensation Commission	7,622,105	7,197	1,330,760	584,094		1,922,051	273,421	262,263	535,684	1,135,578	(83,081)	1,052,497	
Yell County Conservation District	65,504	62	11,437	5,020		16,519	2,350	3,428	5,778	9,759	(1,040)	8,719	
TOTAL	\$ 2,391,348,085	\$ 2,257,875	\$ 417,510,566	\$ 183,252,753	\$ 54,949,972	\$ 657,971,166	\$ 85,782,748	\$ 0	\$ 54,949,972	\$ 140,732,720	\$ 356,274,526	\$ 0	\$ 356,274,526

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
NOTES TO SCHEDULE OF EMPLOYER ALLOCATIONS AND
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
JUNE 30, 2016

NOTE 1: Summary of Significant Accounting Policies

A. Plan Description

The public employees retirement plan (the "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 plan, 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, 2016, the number of employers participating in the plan was as follows:

State	242
Municipal	174
School	91
County	85
Court Clerks	39
District Judges	39
Other Non-State	28
Total	698

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

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

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

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

The benefit provisions 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%.

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NOTE 1: Summary of Significant Accounting Policies (Continued)

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, 2016, as a percentage of active member payroll, are as follows:

State, County, Municipal, and Non-State Divisions:	14.50%
Wildlife and Military Department Civilian	
Firefighters Subdivisions	26.50%
District Judge Division	24.69%
School Division	4.00%

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

Total Contributions per Statement of Changes in Fiduciary Net Position	
for the Public Employees Retirement Plan	\$ 263,172,688
Supplemental contributions	404,433
Prior-year contributions	(364,168)
Contributions specific to employer purchase of service	<u>(31,298)</u>
Total Contributions per Schedule of Employer Allocations (Schedule 1)	<u>\$ 263,181,655</u>

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NOTE 1: Summary of Significant Accounting Policies (Continued)

E. Use of Estimates

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

NOTE 2: Collective Net Pension Liability and Actuarial Information

The components of the net pension liability of the participating employers at June 30, 2016, were as follows:

Total pension liability	\$	9,762,106,235
Less: plan net position		7,370,758,150
Employers' net pension liability	\$	2,391,348,085

Plan net position as a percentage of the total pension liability	75.50%
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Actuarial Assumptions – The total pension liability, net pension liability, and certain sensitivity information was determined by an actuarial valuation as of June 30, 2016. The significant assumptions used in the valuation and adopted by the APERS Board of Trustees, were as follows:

Actuarial cost method	Entry Age Normal
Discount rate	7.50%
Inflation rate	2.50%
Salary increases	3.95% - 9.85%
Investment rate of return*	7.50%
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

*Net of investment and administrative expenses

All other actuarial assumptions used in the June 30, 2016, 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 target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for the 10-year period from 2016 – 2025 were based upon capital market assumptions provided by the plan's investment consultant. For each major asset class included in the plan's target asset allocation as of June 30, 2016, these best estimates are summarized in the following table:

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
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JUNE 30, 2016

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

Asset Allocation	Target	Long-Term Expected Real Rate of Return
Broad domestic equity	38.00%	6.82%
International equity	24.00%	6.88%
Real assets	16.00%	3.07%
Absolute return	5.00%	3.35%
Domestic fixed	17.00%	0.83%
	100.00%	

Discount Rate - A single discount rate of 7.50% 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 7.50%. 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 plans' 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.

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

	1% Lower than Current Rate (6.50%)	Current Rate (7.50%)	1% Higher than Current Rate (8.50%)
Net Pension Liability	\$ 3,619,902,338	\$ 2,391,348,085	\$ 1,368,895,725

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

The components of collective deferred outflows of resources and deferred inflows of resources related to pensions, by type, are as follows:

	2014	2015	2016
Deferred Outflows of Resources:			
Differences between expected and actual experience			\$ 2,257,875
Net difference between projected and actual investment earnings on pension plan investments			417,510,566
Changes of assumptions	\$ 168,074,923	\$ 271,800,634	183,252,753
Changes in proportion and differences between employer contributions and proportionate share of contributions		22,250,831	54,949,972
Deferred Inflows of Resources:			
Differences between expected and actual experience	(18,026,748)	(120,741,193)	(85,782,748)
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)
Totals	\$ (407,994,826)	\$ 59,682,000	\$ 517,238,446

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 5 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, and for fiscal year 2016, it was 4.4487 years.

NOTE 4: Pension Expense

The components of the pension expense for the year ending June 30, 2016, are as follows:

Service cost	\$ 169,112,934
Interest on the total pension liability	692,210,948
Current-period benefit changes	
Employee contributions (made negative for addition here)	(55,000,117)
Projected earnings on pension plan investments (made negative for addition here)	(559,697,275)
Pension plan administrative expense	6,929,103
Other changes in plan fiduciary net position	(6,594,649)
Amortization of deferred outflows of resources related to pensions	283,782,778
Amortization of deferred (inflows) of resources related to pensions	(174,469,196)
Total Pension Expense	\$ 356,274,526

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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, 2016. 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.