

Arkansas Public Employees Retirement System (Including District Judges)

GASB Statement No. 68 – Employer Level Reporting
June 30, 2023





October 31, 2023

Board of Trustees
Arkansas Public Employees Retirement System
Little Rock, Arkansas

Ladies and Gentlemen:

This report provides information required by the Arkansas Public Employees Retirement System (APERS) at the employer level in connection with the Governmental Accounting Standards Board (GASB) Statement No. 68 "Accounting and Financial Reporting for Pensions." This report is intended to complement the GASB Statement Nos. 67 and 68 report dated October 31, 2023.

Our actuarial calculations for this report were prepared for the purpose of complying with the requirements of GASB Statement No. 68. In accordance with the auditor's request, these calculations are made for all members of APERS (including all District Judges) as if APERS is a one cost-sharing plan. We have performed calculations at both the Plan and employer level; however, there may be additional required calculations at the employer level that are beyond the scope of this report.

Our calculation of the liability associated with the benefits described in this report was performed for the purpose of satisfying the requirements of GASB Statement No. 68. The calculation of the plan's liability for this report may not be applicable for funding purposes of the plan. A calculation of the plan's liability for purposes other than satisfying the requirements of GASB Statement No. 68 may produce significantly different results. This report may be provided to parties other than the System only in its entirety and only with the permission of the Retirement Board. GRS is not responsible for unauthorized use of this report.

This report is based upon information, furnished to us by Retirement System staff, concerning retirement and ancillary benefits, active members, deferred vested members, retirees and beneficiaries, and financial data. If your understanding of this information is different, please let us know. In particular, for GASB Statement No. 68 purposes, APERS provided the individual employer required and actual employer contribution amounts for the fiscal year ended June 30, 2023. This information was checked for internal consistency, but it was not audited by us.

This information is presented in draft form for review by the plan's auditor. Please let us know if there are any items that the auditor changes so that we may maintain consistency with the plan's financial statements.


Please see the actuarial valuation report as of June 30, 2023 for additional discussions of the nature of actuarial calculations and more information related to participant data, economic and demographic assumptions, and benefit provisions.

This report was prepared using our proprietary valuation model and related software which, in our professional judgment, has the capability to provide results that are consistent with the purposes of the valuation and has no material limitations or known weaknesses. We performed tests to ensure that the model reasonably represents that which is intended to be modeled.

To the best of our knowledge, this report is complete, accurate, and in accordance with generally recognized actuarial methods. Mita D. Drazilov and Heidi G. Barry are Members of the American Academy of Actuaries (MAAA) and meet the Qualification Standards of the Academy of Actuaries to render the actuarial opinions contained herein. The signing actuaries are independent of the plan sponsor.

Respectfully submitted,
Gabriel, Roeder, Smith & Company


Mita D. Drazilov, ASA, FCA, MAAA


Heidi G. Barry, ASA, FCA, MAAA

MDD/HGB:ah

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SECTION A

SYSTEM WIDE RESULTS

Executive Summary as of June 30, 2023

Actuarial Valuation Date	June 30, 2023
Measurement Date of the Net Pension Liability and Pension Expense	June 30, 2023

Membership

Number of	
- Retirees and Beneficiaries	42,466
- Inactive, Nonretired Members	15,317
- Active Members	43,363
- Total	101,146
Covered Payroll	\$ 2,252,048,646

Net Pension Liability

Total Pension Liability	\$ 13,209,490,955
Plan Fiduciary Net Position	10,295,304,391
Net Pension Liability	\$ 2,914,186,564
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	77.94%
Net Pension Liability as a Percentage of Covered Payroll	129.40%

Development of the Single Discount Rate

Single Discount Rate	7.00%
Long-Term Expected Rate of Investment Return	7.00%
Long-Term Municipal Bond Rate*	3.86%
Last year ending June 30 in the 2023 to 2122 projection period for which projected benefit payments are fully funded	2122

Total Pension Expense	\$ 510,126,695
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Deferred Outflows and Deferred Inflows of Resources by Source to be Recognized in Future Pension Expenses

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 164,499,768	\$ 16,009,308
Changes in assumptions	137,002,806	-
Net difference between projected and actual earnings on pension plan investments	1,279,734,907	917,023,264
Total	\$ 1,581,237,481	\$ 933,032,572

* Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index" as of June 30, 2023. In describing this index, Fidelity notes that the municipal curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.



Statement of Pension Expense Under GASB Statement No. 68

Fiscal Year Ended June 30, 2023

1. Service Cost	\$ 224,674,840
2. Interest on the Total Pension Liability	872,640,034
3. Current-Period Benefit Changes	0
4. Employee Contributions (made negative for addition here)	(92,360,864)
5. Projected Earnings on Plan Investments (made negative for addition here)	(687,102,102)
6. Pension Plan Administrative Expense	10,465,349
7. Other Changes in Plan Fiduciary Net Position	(6,119,195)
8. Recognition of Outflow (Inflow) of Resources due to Liabilities	104,235,802
9. Recognition of Outflow (Inflow) of Resources due to Assets	83,692,831
10. Total Pension Expense	\$ 510,126,695



Statement of Outflows and Inflows Arising from Current Reporting Period Fiscal Year Ended June 30, 2023

A. Outflows (Inflows) of Resources Due to Liabilities

1. Difference between expected and actual experience of the Total Pension Liability (gains) or losses	\$ 170,265,906
2. Assumption Changes (gains) or losses	\$ 187,295,676
3. Recognition period for Liabilities: Average of the expected remaining service lives of all employees {in years}	3.7241
4. Outflow (Inflow) of Resources to be recognized in the current pension expense for the difference between expected and actual experience of the Total Pension Liability	\$ 45,720,015
5. Outflow (Inflow) of Resources to be recognized in the current pension expense for Assumption Changes	\$ 50,292,870
6. Outflow (Inflow) of Resources to be recognized in the current pension expense due to Liabilities: 4. + 5.	\$ 96,012,885
7. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses for the difference between expected and actual experience of the Total Pension Liability: 1. - 4.	\$ 124,545,891
8. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses for Assumption Changes: 2. - 5.	\$ 137,002,806
9. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Liabilities: 7. + 8.	\$ 261,548,697

B. Outflows (Inflows) of Resources Due to Assets

1. Net difference between projected and actual earnings on pension plan investments (gains) or losses	\$ (122,401,693)
2. Recognition period for Assets {in years}	5.0000
3. Outflow (Inflow) of Resources to be recognized in the current pension expense due to Assets	\$ (24,480,339)
4. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Assets: 1. - 3.	\$ (97,921,354)



Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods Fiscal Year Ended June 30, 2023

A. Outflows and Inflows of Resources Due to Liabilities and Assets to be Recognized in Current Pension Expense

	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
1. Due to Liabilities	\$ 120,781,180	\$ 16,545,378	\$ 104,235,802
2. Due to Assets	517,724,126	434,031,295	83,692,831
3. Total	\$ 638,505,306	\$ 450,576,673	\$ 187,928,633

B. Outflows and Inflows of Resources by Source to be Recognized in Current Pension Expense

	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
1. Differences between expected and actual experience	\$ 70,488,310	\$ 16,545,378	\$ 53,942,932
2. Assumption Changes	50,292,870	-	50,292,870
3. Net Difference between projected and actual earnings on pension plan investments	517,724,126	434,031,295	83,692,831
4. Total	\$ 638,505,306	\$ 450,576,673	\$ 187,928,633

C. Deferred Outflows and Deferred Inflows of Resources by Source to be Recognized in Future Pension Expenses

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows of Resources
1. Differences between expected and actual experience	\$ 164,499,768	\$ 16,009,308	\$ 148,490,460
2. Assumption Changes	137,002,806	-	137,002,806
3. Net Difference between projected and actual earnings on pension plan investments	1,279,734,907	917,023,264	362,711,643
4. Total	\$ 1,581,237,481	\$ 933,032,572	\$ 648,204,909

D. Deferred Outflows and Deferred Inflows of Resources by Year to be Recognized in Future Pension Expenses

Year Ending June 30	Net Deferred Outflows of Resources
2024	\$ 154,568,958
2025	76,394,147
2026	441,722,141
2027	(24,480,337)
2028	-
Thereafter	-
Total	\$ 648,204,909



Schedules of Required Supplementary Information

Schedule of Changes in Net Pension Liability and Related Ratios

Current Period

Fiscal Year Ended June 30, 2023

A. Total Pension Liability

1. Service cost	\$	224,674,840
2. Interest on the Total Pension Liability		872,640,034
3. Changes of benefit terms		0
4. Difference between expected and actual experience of the Total Pension Liability		170,265,906
5. Changes of assumptions		187,295,676
6. Benefit payments, including refunds of employee contributions		<u>(675,607,600)</u>
7. Net change in Total Pension Liability	\$	779,268,856
8. Total Pension Liability – Beginning		<u>12,430,222,099</u>
9. Total Pension Liability – Ending		<u><u>\$ 13,209,490,955</u></u>

B. Plan Fiduciary Net Position

1. Contributions – employer	\$	339,554,854
2. Contributions – employee		92,360,864
3. Net investment income		809,503,795
4. Benefit payments, including refunds of employee contributions		(675,607,600)
5. Pension plan administrative expense		(10,465,349)
6. Other		<u>6,119,195</u>
7. Net change in Plan Fiduciary Net Position	\$	561,465,759
8. Plan Fiduciary Net Position – Beginning		<u>9,733,838,632</u>
9. Plan Fiduciary Net Position – Ending		<u><u>\$ 10,295,304,391</u></u>

C. Net Pension Liability

\$ 2,914,186,564

D. Plan Fiduciary Net Position as a percentage of the Total Pension Liability

77.94%

E. Covered-employee payroll

\$ 2,252,048,646

F. Net Pension Liability as a percentage of covered-employee payroll

129.40%



SECTION B

SCHEDULE OF EMPLOYER ALLOCATIONS OF NET PENSION LIABILITY (INCLUDING SENSITIVITY ANALYSIS)

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2023

		As of June 30, 2023				
Division	Employer	2023 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
				7.00%	8.00%	6.00%
County	AR RIVER VALLEY REG LIBRARY	\$ 25,939.09	0.00763915%	\$ 222,619	\$ 113,686	\$ 354,835
County	ARKANSAS COUNTY	586,600.32	0.17275569%	5,034,423	2,570,951	8,024,417
County	ASHLEY COUNTY	678,156.17	0.1997918%	5,820,190	2,972,222	9,276,858
County	ASSOC OF ARKANSAS COUNTIES	509,569.98	0.15007000%	4,373,320	2,233,342	6,970,678
County	BAXTER COUNTY	1,338,860.26	0.39429867%	11,490,599	5,867,954	18,314,981
County	Baxter County Library	104,714.38	0.03083872%	898,698	458,942	1,432,443
County	BENTON COUNTY	6,156,120.84	1.81299745%	52,834,128	26,981,035	84,212,846
County	BOONE COUNTY	1,136,794.21	0.33478956%	9,756,392	4,982,340	15,550,812
County	BRADLEY COUNTY	248,488.58	0.07318069%	2,132,622	1,089,075	3,399,207
County	CALHOUN COUNTY	349,309.48	0.10287277%	2,997,904	1,530,953	4,778,390
County	CARROLL COUNTY	841,561.53	0.24784259%	7,222,595	3,688,394	11,512,167
County	CHICOT COUNTY	274,179.44	0.08074673%	2,353,110	1,201,673	3,750,646
County	CLARK COUNTY	625,253.53	0.18413918%	5,366,159	2,740,360	8,553,175
County	CLAY COUNTY	294,560.65	0.08674906%	2,528,029	1,291,000	4,029,451
County	CLAY COUNTY, WESTERN DIST	105,011.47	0.03092622%	901,248	460,244	1,436,508
County	CLEBURNE COUNTY	729,259.38	0.21476924%	6,258,776	3,196,197	9,975,926
County	CLEVELAND COUNTY	253,446.51	0.07464081%	2,175,172	1,110,805	3,467,029
County	COLUMBIA COUNTY	682,900.42	0.20111638%	5,860,907	2,993,015	9,341,758
County	CONWAY COUNTY	839,267.86	0.24716709%	7,202,910	3,678,342	11,480,791
County	CRAIGHEAD COUNTY	2,273,745.19	0.66962529%	19,514,130	9,965,366	31,103,768
County	CRAWFORD COUNTY	1,324,554.38	0.39008554%	11,367,820	5,805,255	18,119,283
County	CRITTENDEN COUNTY	1,489,563.66	0.43868130%	12,783,992	6,528,457	20,376,532
County	CROSS COUNTY	458,632.51	0.13506875%	3,936,155	2,010,094	6,273,877
County	DALLAS COUNTY	378,828.69	0.11156627%	3,251,249	1,660,330	5,182,199
County	DESHA COUNTY	372,696.97	0.10976046%	3,198,625	1,633,456	5,098,320
County	DRAINAGE DIST # 9 (GR. LAKE)	15,779.92	0.00464724%	135,429	69,160	215,862
County	DREW COUNTY	603,903.06	0.17785140%	5,182,922	2,646,785	8,261,111
County	E. Cen. AR Reg. Library	34,087.51	0.01003888%	292,552	149,399	466,301
County	FAULKNER COUNTY	2,354,268.14	0.69333956%	20,205,208	10,318,282	32,205,284
County	FRANKLIN COUNTY	722,366.35	0.21273922%	6,199,618	3,165,986	9,881,633
County	FULTON COUNTY	351,871.21	0.10362721%	3,019,890	1,542,181	4,813,433
County	GARLAND COUNTY	2,867,407.27	0.84446069%	24,609,160	12,567,267	39,224,787
County	GRANT COUNTY	542,380.99	0.15973295%	4,654,916	2,377,146	7,419,517
County	GREENE COUNTY	1,093,769.77	0.32211873%	9,387,141	4,793,772	14,962,258
County	HEMPSTEAD COUNTY	756,741.90	0.22286293%	6,494,642	3,316,647	10,351,874
County	HOT SPRINGS COUNTY	618,399.90	0.18212077%	5,307,339	2,710,322	8,459,421
County	HOWARD COUNTY	448,651.57	0.13212933%	3,850,495	1,966,349	6,137,343
County	INDEPENDENCE COUNTY	1,118,250.75	0.32932845%	9,597,245	4,901,067	15,297,146
County	IZARD COUNTY	521,107.76	0.15346792%	4,472,342	2,283,910	7,128,510
County	JACKSON COUNTY	626,119.02	0.18439407%	5,373,587	2,744,153	8,565,014
County	JEFFERSON COUNTY	1,771,249.83	0.52163879%	15,201,528	7,763,030	24,229,867
County	JOHNSON COUNTY	745,953.37	0.21968567%	6,402,050	3,269,363	10,204,292
County	LAFAYETTE COUNTY	370,856.07	0.10921831%	3,182,825	1,625,387	5,073,137
County	LAWRENCE COUNTY	526,749.26	0.15512936%	4,520,759	2,308,636	7,205,683
County	LEE COUNTY	234,552.82	0.06907656%	2,013,020	1,027,998	3,208,572
County	LINCOLN COUNTY	353,357.37	0.10406489%	3,032,645	1,548,694	4,833,763
County	LITTLE RIVER COUNTY	584,710.33	0.17219908%	5,018,202	2,562,667	7,998,563
County	LOGAN COUNTY	755,598.70	0.22252625%	6,484,830	3,311,637	10,336,236
County	LONOKE COUNTY	1,154,724.52	0.34007010%	9,910,277	5,060,925	15,796,090
County	MADISON COUNTY	700,202.31	0.20621184%	6,009,398	3,068,845	9,578,439



Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2023

		As of June 30, 2023				
Division	Employer	2023 Employer Contribution	Proportionate Share	Net Pension Liability		
				Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
				7.00%	8.00%	6.00%
County	MARION COUNTY	\$ 562,511.50	0.16566145%	\$ 4,827,684	\$ 2,465,374	\$ 7,694,893
County	MILLER COUNTY	1,052,171.46	0.30986789%	9,030,128	4,611,455	14,393,212
County	MISSISSIPPI COUNTY	1,265,798.50	0.37278174%	10,863,555	5,547,739	17,315,530
County	MONROE COUNTY	182,878.66	0.05385836%	1,569,533	801,520	2,501,695
County	MONTGOMERY COUNTY	446,578.92	0.13151893%	3,832,707	1,957,265	6,108,990
County	NEVADA COUNTY	311,245.65	0.09166285%	2,671,226	1,364,127	4,257,695
County	NEWTON COUNTY	372,661.26	0.10974994%	3,198,318	1,633,299	5,097,831
County	OUACHITA COUNTY	910,260.28	0.26807459%	7,812,194	3,989,487	12,451,934
County	PERRY COUNTY	349,717.31	0.10299288%	3,001,405	1,532,740	4,783,969
County	PHILLIPS COUNTY	499,887.89	0.14721860%	4,290,225	2,190,908	6,838,232
County	Phillips County Library	16,086.09	0.00473741%	138,057	70,502	220,050
County	PIKE COUNTY	416,526.47	0.12266839%	3,574,786	1,825,551	5,697,887
County	POINSETT COUNTY	631,759.97	0.18605535%	5,422,000	2,768,876	8,642,180
County	POLK COUNTY	621,065.38	0.18290576%	5,330,215	2,722,004	8,495,883
County	POPE COUNTY	1,672,141.93	0.49245119%	14,350,946	7,328,661	22,874,117
County	PRAIRIE COUNTY	410,163.12	0.12079436%	3,520,173	1,797,662	5,610,839
County	PULASKI COUNTY	9,319,754.97	2.74469790%	79,985,617	40,846,605	127,489,877
County	RANDOLPH COUNTY	521,992.26	0.15372840%	4,479,932	2,287,787	7,140,609
County	Randolph County Nursing Home	1,075,696.82	0.31679618%	9,232,032	4,714,562	14,715,028
County	SALINE COUNTY	2,127,474.62	0.62654814%	18,258,782	9,324,292	29,102,855
County	Saline County Library	254,453.48	0.07493737%	2,183,815	1,115,218	3,480,804
County	SCOTT COUNTY	386,837.74	0.11392496%	3,319,986	1,695,432	5,291,759
County	SEARCY COUNTY	361,195.00	0.10637309%	3,099,910	1,583,045	4,940,978
County	SEBASTIAN COUNTY JUDGE	2,511,969.02	0.73978298%	21,558,656	11,009,453	34,362,558
County	SEVIER COUNTY	1,154,921.29	0.34012805%	9,911,966	5,061,787	15,798,782
County	SHARP COUNTY	475,798.38	0.14012416%	4,083,479	2,085,328	6,508,699
County	ST FRANCIS COUNTY	686,456.80	0.20216374%	5,891,429	3,008,602	9,390,407
County	STONE COUNTY	363,062.02	0.10692294%	3,115,934	1,591,228	4,966,518
County	UNION COUNTY	1,198,845.50	0.35306387%	10,288,940	5,254,298	16,399,644
County	VAN BUREN COUNTY	731,410.91	0.21540287%	6,277,241	3,205,626	10,005,358
County	WASHINGTON COUNTY	5,413,137.58	1.59418648%	46,457,568	23,724,689	74,049,183
County	WHITE CO PUBLIC LIBRARY	96,950.38	0.02855200%	832,064	424,914	1,326,236
County	WHITE COUNTY	1,532,676.34	0.45137813%	13,154,001	6,717,411	20,966,294
County	WHITE RIVER REG LIBRARY	27,292.62	0.00803776%	234,235	119,618	373,350
County	WOODRUFF COUNTY	236,640.59	0.06969142%	2,030,938	1,037,148	3,237,132
County	YELL CO LIBRARY	35,606.06	0.01048610%	305,585	156,054	487,074
County	YELL COUNTY	652,380.98	0.19212830%	5,598,977	2,859,254	8,924,266
Court Clerk	Alpena District Court	713.14	0.00021002%	6,120	3,126	9,755
Court Clerk	Benton County District Court	-	0.00000000%	0	0	0
Court Clerk	BERRYVILLE DISTRICT COURT	13,450.35	0.00396117%	115,436	58,950	183,994
Court Clerk	BLYTHEVILLE DISTRICT COURT	8,032.81	0.00236569%	68,941	35,206	109,885
Court Clerk	BOONEVILLE DISTRICT COURT	2,569.99	0.00075687%	22,057	11,264	35,156
Court Clerk	CAMDEN DISTRICT COURT	3,023.06	0.00089030%	25,945	13,249	41,354
Court Clerk	Cherokee Village District Cour	4,313.78	0.00127042%	37,022	18,906	59,010
Court Clerk	CLARENDON DISTRICT COURT	5,823.16	0.00171494%	49,977	25,522	79,658
Court Clerk	CONWAY DISTRICT COURT	18,818.32	0.00554206%	161,506	82,477	257,426
Court Clerk	DEQUEEN DISTRICT COURT	19,448.78	0.00572773%	166,917	85,240	266,050
Court Clerk	DERMOTT DISTRICT COURT	3,520.48	0.00103679%	30,214	15,430	48,158
Court Clerk	DEVALLS BLUFF DISTRICT COURT	4,844.39	0.00142669%	41,576	21,232	66,269
Court Clerk	DUMAS DISTRICT COURT	9,692.04	0.00285434%	83,181	42,478	132,583



Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2023

		As of June 30, 2023				
Division	Employer	2023 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
				7.00%	8.00%	6.00%
Court Clerk	EAST CAMDEN DISTRICT COURT	\$ 3,473.60	0.00102299%	\$ 29,812	\$ 15,224	\$ 47,517
Court Clerk	ELKINS DISTRICT COURT	6,598.80	0.00194337%	56,633	28,921	90,269
Court Clerk	EUREKA SPRINGS DISTRICT COURT	12,442.54	0.00366437%	106,787	54,533	170,208
Court Clerk	FAYETTEVILLE DISTRICT COURT	14,303.26	0.00421236%	122,756	62,688	195,662
Court Clerk	FT. SMITH DISTRICT COURT	15,913.10	0.00468646%	136,572	69,744	217,684
Court Clerk	HOXIE DISTRICT COURT	-	0.00000000%	0	0	0
Court Clerk	LAKE VILLAGE DISTRICT COURT	-	0.00000000%	0	0	0
Court Clerk	LITTLE ROCK DISTRICT COURT	30,091.68	0.00886210%	258,258	131,886	411,640
Court Clerk	LONOKE DISTRICT COURT	5,952.20	0.00175294%	51,084	26,087	81,423
Court Clerk	MARION DISTRICT COURT	6,088.02	0.00179294%	52,250	26,683	83,281
Court Clerk	MAUMELLE DISTRICT COURT	6,408.54	0.00188734%	55,001	28,087	87,666
Court Clerk	MCCRORY DISTRICT COURT	330.96	0.00009747%	2,840	1,451	4,527
Court Clerk	MCGEHEE DISTRICT COURT	4,237.04	0.00124782%	36,364	18,570	57,961
Court Clerk	NEWPORT DISTRICT COURT	6,463.73	0.00190359%	55,474	28,329	88,421
Court Clerk	NORTH LITTLE ROCK DIST. COURT	83,454.69	0.02457768%	716,239	365,765	1,141,621
Court Clerk	OSCEOLA DISTRICT COURT	-	0.00000000%	0	0	0
Court Clerk	OZARK DISTRICT COURT	-	0.00000000%	0	0	0
Court Clerk	Perry County District Court	-	0.00000000%	0	0	0
Court Clerk	PINE BLUFF DISTRICT COURT	10,384.37	0.00305823%	89,123	45,513	142,053
Court Clerk	SHERWOOD DISTRICT COURT	10,257.25	0.00302079%	88,031	44,955	140,314
Court Clerk	SILOAM SPRINGS DISTRICT COURT	8,159.19	0.00240291%	70,025	35,760	111,614
Court Clerk	SPRINGDALE DISTRICT COURT	12,298.72	0.00362201%	105,552	53,903	168,241
Court Clerk	TEXARKANA DISTRICT COURT	8,655.49	0.00254907%	74,285	37,935	118,403
Court Clerk	TRUMANN DISTRICT COURT	5,815.20	0.00171260%	49,908	25,487	79,549
Court Clerk	TYRONZA DISTRICT COURT	4,432.97	0.00130552%	38,045	19,429	60,641
Court Clerk	WALNUT RIDGE DISTRICT COURT	-	0.00000000%	0	0	0
Court Clerk	WEST MEMPHIS DISTRICT COURT	8,991.96	0.00264816%	77,172	39,410	123,006
Court Clerk	WRIGHTSVILLE DISTRICT COURT	-	0.00000000%	0	0	0
District Judge	ADJRS Pilot	728,318.10	0.21449203%	6,250,698	3,192,071	9,963,050
District Judge	Ashdown District Court	-	0.00000000%	0	0	0
District Judge	Ashley County District Court	-	0.00000000%	0	0	0
District Judge	Austin District Court	-	0.00000000%	0	0	0
District Judge	Biscoe District Court	-	0.00000000%	0	0	0
District Judge	Bradley County District Court	-	0.00000000%	0	0	0
District Judge	Brinkley District Court	14,854.51	0.00437470%	127,487	65,104	203,203
District Judge	Cabot District Court	-	0.00000000%	0	0	0
District Judge	Camden District Court	-	0.00000000%	0	0	0
District Judge	Charleston District Court	-	0.00000000%	0	0	0
District Judge	Cherokee Village District Judg	-	0.00000000%	0	0	0
District Judge	Chicot County	-	0.00000000%	0	0	0
District Judge	City of Ozark	-	0.00000000%	0	0	0
District Judge	Clarksville District Court	-	0.00000000%	0	0	0
District Judge	Crossett District Court	-	0.00000000%	0	0	0
District Judge	Dermott District Court	-	0.00000000%	0	0	0
District Judge	Devals Bluff District Court	-	0.00000000%	0	0	0
District Judge	East Camden District Court	-	0.00000000%	0	0	0
District Judge	Elkins District Court	-	0.00000000%	0	0	0
District Judge	Franklin County District Court	-	0.00000000%	0	0	0
District Judge	Grant County District Court	-	0.00000000%	0	0	0



Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2023

		As of June 30, 2023				
Division	Employer	2023 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
				7.00%	8.00%	6.00%
District Judge	Hamburg District Court	\$ -	0.00000000%	\$ -	\$ -	\$ -
District Judge	Hazen District Court	-	0.00000000%	0	0	0
District Judge	Helena/West Helena Dist Judge	-	0.00000000%	0	0	0
District Judge	Hot Springs District Court	-	0.00000000%	0	0	0
District Judge	Lee County District Court	-	0.00000000%	0	0	0
District Judge	Little Rock District Court	2,945.54	0.00086747%	25,280	12,910	40,294
District Judge	Malvern District Court	-	0.00000000%	0	0	0
District Judge	Newport District Court	-	0.00000000%	0	0	0
District Judge	Newton County District Court	-	0.00000000%	0	0	0
District Judge	Ouachita County District Court	-	0.00000000%	0	0	0
District Judge	Phillips County District Court	-	0.00000000%	0	0	0
District Judge	Prairie Grove District Court	-	0.00000000%	0	0	0
District Judge	Randolph County District Court	-	0.00000000%	0	0	0
District Judge	Sharp County District Court	-	0.00000000%	0	0	0
District Judge	Sheridan District Court	-	0.00000000%	0	0	0
District Judge	Sherwood District Court	-	0.00000000%	0	0	0
District Judge	Ward District Court	-	0.00000000%	0	0	0
District Judge	West Fork District Court	-	0.00000000%	0	0	0
District Judge	Woodruff County District Court	-	0.00000000%	0	0	0
Municipal	ALMA WATER & SEWER DEPT	89,879.32	0.02646975%	771,378	393,923	1,229,507
Municipal	AR MUNICIPAL LEAGUE	1,109,213.86	0.32666706%	9,519,688	4,861,460	15,173,525
Municipal	ARKANSAS CITY	5,596.76	0.00164826%	48,033	24,529	76,561
Municipal	BATESVILLE WATERWORKS	277,331.03	0.08167488%	2,380,158	1,215,486	3,793,758
Municipal	BRADFORD WATER & SEWER	10,121.59	0.00298084%	86,867	44,361	138,459
Municipal	BRINKLEY MUN WATER & SEWER DPT	54,302.26	0.01599219%	466,042	237,996	742,829
Municipal	CADDO VALLEY	17,422.43	0.00513096%	149,526	76,359	238,331
Municipal	CAMDEN WATER & UTILITIES	167,195.44	0.04923960%	1,434,934	732,784	2,287,155
Municipal	CAMMACK VILLAGE	8,736.87	0.00257304%	74,983	38,292	119,516
Municipal	CAVE CITY	31,044.90	0.00914282%	266,439	136,063	424,680
Municipal	CENTRAL ARKANSAS WATER	3,622,826.50	1.06693409%	31,092,450	15,878,117	49,558,567
Municipal	City of Alexander	48,229.98	0.01420388%	413,928	211,382	659,763
Municipal	CITY OF ALMA	250,806.58	0.07386335%	2,152,516	1,099,235	3,430,917
Municipal	CITY OF ARKADELPHIA	598,378.53	0.17622441%	5,135,508	2,622,572	8,185,538
Municipal	CITY OF ASH FLAT	63,724.82	0.01876717%	546,910	279,293	871,726
Municipal	CITY OF ASHDOWN	222,444.71	0.06551068%	1,909,103	974,930	3,042,939
Municipal	CITY OF AUGUSTA	122,906.94	0.03619649%	1,054,833	538,676	1,681,309
Municipal	City of Austin	51,031.77	0.01502902%	437,974	223,662	698,091
Municipal	City of Batesville	352,858.93	0.10391809%	3,028,367	1,546,509	4,826,945
Municipal	CITY OF BEEBE	374,175.67	0.11019594%	3,211,315	1,639,936	5,118,548
Municipal	CITY OF BENTONVILLE	3,916,638.09	1.15346255%	33,614,051	17,165,834	53,577,772
Municipal	CITY OF BETHEL HEIGHTS	-	0.00000000%	0	0	0
Municipal	CITY OF BISCOE	6,929.92	0.00204088%	59,475	30,372	94,798
Municipal	CITY OF BONO	66,255.49	0.01951246%	568,629	290,385	906,344
Municipal	CITY OF BRADFORD	4,295.15	0.00126494%	36,863	18,825	58,756
Municipal	CITY OF BRINKLEY	81,787.32	0.02408663%	701,929	358,457	1,118,812
Municipal	CITY OF BRYANT	922,613.68	0.27171271%	7,918,215	4,043,630	12,620,923
Municipal	CITY OF CABOT	986,210.05	0.29044204%	8,464,023	4,322,360	13,490,891
Municipal	CITY OF CALICO ROCK	45,955.10	0.01353393%	394,404	201,412	628,644
Municipal	CITY OF CARLISLE	113,538.36	0.03343741%	974,429	497,616	1,553,151
Municipal	City of Cave Springs	97,268.82	0.02864598%	834,797	426,310	1,330,592



Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2023

		As of June 30, 2023				
Division	Employer	2023 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
				7.00%	8.00%	6.00%
Municipal	City of Cedarville	\$ 1,585.62	0.00046697%	\$ 13,608	\$ 6,949	\$ 21,691
Municipal	City of Centerton	370,957.49	0.10924818%	3,183,696	1,625,832	5,074,525
Municipal	CITY OF CHARLESTON	90,742.42	0.02672394%	778,785	397,706	1,241,314
Municipal	CITY OF CHERRY VALLEY	7,990.16	0.00235313%	68,575	35,019	109,302
Municipal	CITY OF CLARKSVILLE	209,155.93	0.06159710%	1,795,054	916,688	2,861,155
Municipal	CITY OF CLINTON	59,522.68	0.01752962%	510,846	260,876	814,242
Municipal	CITY OF CORNING	98,979.39	0.02914975%	849,478	433,807	1,353,992
Municipal	CITY OF COTTER	52,271.00	0.01539398%	448,609	229,093	715,043
Municipal	City of Crawfordsville	21,516.92	0.00633680%	184,666	94,304	294,341
Municipal	CITY OF CROSSETT	260,920.91	0.07684205%	2,239,321	1,143,564	3,569,276
Municipal	City of Danville	19,346.10	0.00569749%	166,035	84,790	264,646
Municipal	City of Dardanelle	195,013.62	0.05743214%	1,673,680	854,705	2,667,695
Municipal	City of Decatur	137,139.65	0.04038807%	1,176,984	601,055	1,876,006
Municipal	CITY OF DES ARC	122,734.60	0.03614574%	1,053,354	537,921	1,678,952
Municipal	City of DeWitt	126,351.94	0.03721105%	1,084,399	553,775	1,728,435
Municipal	CITY OF DIERKS	49,956.05	0.01471222%	428,742	218,947	683,375
Municipal	CITY OF DOVER	47,001.34	0.01384205%	403,383	205,997	642,956
Municipal	City of Elkins	12,802.62	0.00377041%	109,877	56,111	175,134
Municipal	CITY OF ELM SPRINGS	31,260.79	0.00920640%	268,292	137,010	427,633
Municipal	City of Emerson	-	0.00000000%	0	0	0
Municipal	CITY OF ENGLAND	139,719.18	0.04114775%	1,199,122	612,361	1,911,293
Municipal	CITY OF EUDORA	95,427.00	0.02810356%	818,990	418,237	1,305,397
Municipal	CITY OF FARMINGTON	162,289.94	0.04779491%	1,392,833	711,284	2,220,050
Municipal	CITY OF FLIPPIN	70,375.36	0.02072577%	603,988	308,441	962,702
Municipal	CITY OF FORDYCE	112,175.94	0.03303618%	962,736	491,645	1,534,514
Municipal	CITY OF FOREMAN	29,588.21	0.00871382%	253,937	129,679	404,753
Municipal	CITY OF FULTON	-	0.00000000%	0	0	0
Municipal	CITY OF GASSVILLE	75,435.53	0.02221601%	647,416	330,619	1,031,923
Municipal	City of Gentry	161,293.86	0.04750156%	1,384,284	706,918	2,206,424
Municipal	City of Goshen	21,285.72	0.00626871%	182,682	93,291	291,179
Municipal	CITY OF GRAVETTE	98,451.80	0.02899437%	844,950	431,494	1,346,774
Municipal	CITY OF GREEN FOREST	169,807.04	0.05000872%	1,457,347	744,230	2,322,881
Municipal	City of Greenbrier	225,022.48	0.06626985%	1,931,227	986,228	3,078,202
Municipal	City of Greenland	35,870.74	0.01056405%	307,856	157,214	490,695
Municipal	City of Greers Ferry	26,737.89	0.00787439%	229,474	117,187	365,762
Municipal	CITY OF GUM SPRINGS	-	0.00000000%	0	0	0
Municipal	City of Guy	23,659.32	0.00696775%	203,053	103,694	323,649
Municipal	CITY OF HACKETT	26,902.28	0.00792281%	230,885	117,907	368,011
Municipal	CITY OF HAMBURG	156,204.70	0.04600279%	1,340,607	684,614	2,136,807
Municipal	CITY OF HAMPTON	47,908.17	0.01410911%	411,166	209,972	655,361
Municipal	CITY OF HARDY	33,609.34	0.00989806%	288,448	147,303	459,760
Municipal	CITY OF HARRISBURG	92,895.18	0.02735793%	797,261	407,141	1,270,762
Municipal	CITY OF HARRISON	620,136.62	0.18263224%	5,322,244	2,717,934	8,483,178
Municipal	CITY OF HASKELL	49,208.11	0.01449195%	422,322	215,669	673,144
Municipal	CITY OF HAZEN	164,341.42	0.04839908%	1,410,439	720,275	2,248,114
Municipal	CITY OF HEBER SPRINGS	205,613.66	0.06055389%	1,764,653	901,163	2,812,699
Municipal	City of Helena-West Helena	418,124.16	0.12313891%	3,588,498	1,832,554	5,719,742
Municipal	CITY OF HOLLY GROVE	-	0.00000000%	0	0	0
Municipal	CITY OF HOPE	615,079.11	0.18114278%	5,278,839	2,695,768	8,413,994
Municipal	CITY OF HORATIO	38,182.42	0.01124485%	327,696	167,346	522,318



Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2023

		As of June 30, 2023				
Division	Employer	2023 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
				7.00%	8.00%	6.00%
Municipal	CITY OF HOT SPRINGS	\$ 3,026,711.94	0.89137643%	\$ 25,976,372	\$ 13,265,467	\$ 41,404,000
Municipal	CITY OF HUNTINGTON	19,483.23	0.00573787%	167,212	85,391	266,521
Municipal	CITY OF HUNTSVILLE	67,042.12	0.01974412%	575,380	293,832	917,105
Municipal	CITY OF HUTTIG	15,137.45	0.00445803%	129,915	66,344	207,073
Municipal	CITY OF JACKSONVILLE	885,388.04	0.26074963%	7,598,731	3,880,477	12,111,693
Municipal	CITY OF JASPER	53,971.24	0.01589470%	463,201	236,545	738,301
Municipal	City of Junction City	14,397.81	0.00424020%	123,567	63,103	196,955
Municipal	CITY OF KIBLER	11,801.36	0.00347554%	101,284	51,723	161,437
Municipal	City of Knoxville	26,467.93	0.00779489%	227,158	116,004	362,069
Municipal	CITY OF LAMAR	36,801.43	0.01083814%	315,844	161,293	503,426
Municipal	City of Lavaca	30,639.56	0.00902345%	262,960	134,287	419,135
Municipal	CITY OF LEPANTO	45,881.30	0.01351219%	393,770	201,088	627,635
Municipal	City of Leslie	11,147.08	0.00328285%	95,668	48,855	152,487
Municipal	CITY OF LEWISVILLE	48,600.14	0.01431290%	417,105	213,005	664,827
Municipal	CITY OF LINCOLN	140,824.97	0.04147341%	1,208,613	617,207	1,926,420
Municipal	CITY OF LOCKESBURG	21,842.63	0.00643273%	187,462	95,732	298,797
Municipal	CITY OF LOWELL	235,417.64	0.06933125%	2,020,442	1,031,788	3,220,403
Municipal	CITY OF MAGNOLIA	318,538.88	0.09381073%	2,733,820	1,396,092	4,357,463
Municipal	CITY OF MALVERN	199,257.61	0.05868201%	1,710,103	873,306	2,725,751
Municipal	CITY OF MAMMOTH SPRINGS	41,633.23	0.01226112%	357,312	182,470	569,523
Municipal	CITY OF MARKED TREE	85,613.54	0.02521346%	734,767	375,227	1,171,153
Municipal	CITY OF MARSHALL	44,479.35	0.01309931%	381,738	194,944	608,457
Municipal	CITY OF MARVELL	46,391.40	0.01366242%	398,148	203,324	634,613
Municipal	CITY OF MCRAE	32,258.24	0.00950016%	276,852	141,381	441,278
Municipal	CITY OF MELBOURNE	54,493.84	0.01604861%	467,686	238,835	745,450
Municipal	CITY OF MENA	267,328.13	0.07872900%	2,294,310	1,171,645	3,656,924
Municipal	CITY OF MONETTE	50,347.96	0.01482764%	432,105	220,665	688,737
Municipal	CITY OF MONTICELLO	477,752.98	0.14069979%	4,100,254	2,093,895	6,535,437
Municipal	CITY OF MORRILTON	538,188.71	0.15849831%	4,618,936	2,358,772	7,362,169
Municipal	CITY OF MOUNT IDA	45,496.01	0.01339872%	390,464	199,400	622,364
Municipal	CITY OF MOUNTAIN HOME	929,116.76	0.27362788%	7,974,027	4,072,131	12,709,881
Municipal	CITY OF MOUNTAIN PINE	20,797.66	0.00612498%	178,493	91,152	284,502
Municipal	CITY OF MOUNTAIN VIEW	107,960.95	0.03179485%	926,561	473,171	1,476,855
Municipal	City of Mtn View Wtr&Sewr Comm	73,160.90	0.02154612%	627,894	320,649	1,000,807
Municipal	City of Murfreesboro	36,951.31	0.01088228%	317,130	161,950	505,477
Municipal	CITY OF NASHVILLE	341,369.60	0.10053445%	2,929,761	1,496,154	4,669,776
Municipal	CITY OF NORMAN	1,482.69	0.00043666%	12,725	6,498	20,283
Municipal	CITY OF OLA	17,581.28	0.00517774%	150,889	77,055	240,503
Municipal	CITY OF PANGBURN	8,769.23	0.00258257%	75,261	38,434	119,959
Municipal	CITY OF PARAGOULD	707,649.76	0.20840514%	6,073,315	3,101,486	9,680,317
Municipal	CITY OF PARIS	270,421.76	0.07964008%	2,320,861	1,185,204	3,699,243
Municipal	CITY OF PERRYVILLE	91,880.20	0.02705902%	788,550	402,692	1,256,878
Municipal	CITY OF PIGGOTT	99,394.68	0.02927205%	853,042	435,627	1,359,672
Municipal	CITY OF PLUMMERVILLE	27,881.47	0.00821118%	239,289	122,199	381,405
Municipal	City of Pottsville	68,423.37	0.02015090%	587,235	299,886	935,999
Municipal	CITY OF PRAIRIE GROVE	229,390.72	0.06755631%	1,968,717	1,005,373	3,137,958
Municipal	CITY OF PRESCOTT	276,814.13	0.08152265%	2,375,722	1,213,220	3,786,687
Municipal	CITY OF QUITMAN	66,565.11	0.01960364%	571,287	291,741	910,580
Municipal	CITY OF RAVENDEN	7,609.20	0.00224093%	65,305	33,350	104,090
Municipal	City of Rector	50,546.47	0.01488610%	433,809	221,535	691,452



Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2023

		As of June 30, 2023				
Division	Employer	2023 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
				7.00%	8.00%	6.00%
Municipal	CITY OF RISON	\$ 38,374.26	0.01130134%	\$ 329,342	\$ 168,187	\$ 524,942
Municipal	CITY OF ROGERS	2,176,335.31	0.64093777%	18,678,122	9,538,438	29,771,246
Municipal	CITY OF RUSSELLVILLE	555,704.88	0.16365688%	4,769,267	2,435,542	7,601,782
Municipal	CITY OF SALEM	42,429.51	0.01249563%	364,146	185,960	580,416
Municipal	City of Scranton	13,862.41	0.00408252%	118,972	60,756	189,631
Municipal	CITY OF SEARCY	791,960.10	0.23323480%	6,796,897	3,471,001	10,833,643
Municipal	CITY OF SHANNON HILLS	45,634.37	0.01343947%	391,651	200,006	624,257
Municipal	CITY OF SHERIDAN	351,790.40	0.10360341%	3,019,197	1,541,826	4,812,328
Municipal	CITY OF SHIRLEY	2,721.83	0.00080159%	23,360	11,929	37,233
Municipal	CITY OF SMACKOVER	45,811.79	0.01349172%	393,174	200,784	626,684
Municipal	CITY OF STAMPS	58,801.83	0.01731733%	504,659	257,717	804,382
Municipal	City of Strong	5,729.76	0.00168743%	49,175	25,112	78,380
Municipal	CITY OF STUTTGART	473,880.74	0.13955941%	4,067,022	2,076,924	6,482,466
Municipal	CITY OF SUMMIT	20,117.32	0.00592462%	172,654	88,170	275,196
Municipal	CITY OF TRUMANN	3,154.40	0.00092898%	27,072	13,825	43,151
Municipal	CITY OF VAN BUREN	356,487.78	0.10498680%	3,059,511	1,562,414	4,876,586
Municipal	City of Vilonia	41,109.83	0.01210698%	352,820	180,176	562,363
Municipal	CITY OF VIOLA	8,251.37	0.00243006%	70,816	36,164	112,875
Municipal	City of Waldron	145,619.08	0.04288529%	1,249,757	638,219	1,992,001
Municipal	CITY OF WARD	189,671.90	0.05585899%	1,627,835	831,294	2,594,623
Municipal	CITY OF WARREN	252,374.15	0.07432500%	2,165,969	1,106,105	3,452,360
Municipal	CITY OF WEST FORK	88,875.22	0.02617404%	762,760	389,522	1,215,771
Municipal	CITY OF WESTERN GROVE	6,990.76	0.00205880%	59,997	30,639	95,630
Municipal	CITY OF WILMAR	11,618.67	0.00342174%	99,716	50,922	158,938
Municipal	CITY OF WYNNE	200,329.10	0.05899757%	1,719,299	878,002	2,740,408
Municipal	CITY OF YELLVILLE	56,852.35	0.01674320%	487,928	249,172	777,713
Municipal	CLINTON WATER & SEWER	95,885.32	0.02823854%	822,924	420,246	1,311,666
Municipal	CROSSETT PUBLIC LIBRARY	29,394.37	0.00865674%	252,274	128,830	402,101
Municipal	CROSSETT WATER COMM	54,529.67	0.01605916%	467,994	238,992	745,940
Municipal	EL DORADO WATER & SEWER	188,652.12	0.05555866%	1,619,083	826,824	2,580,673
Municipal	FORDYCE WATER DEPT	56,173.75	0.01654335%	482,104	246,198	768,431
Municipal	FORREST CITY	468,201.53	0.13788686%	4,018,280	2,052,033	6,404,777
Municipal	FORREST CITY WATER UTILITY	160,720.83	0.04733280%	1,379,366	704,407	2,198,585
Municipal	FT SMITH PUBLIC LIBRARY	242,717.25	0.07148101%	2,083,090	1,063,781	3,320,258
Municipal	HARRISBURG WATER & GAS DIV.	54,070.51	0.01592394%	464,053	236,980	739,659
Municipal	HOPE WATER & LIGHT CO	488,367.74	0.14382587%	4,191,354	2,140,417	6,680,641
Municipal	HOT SPRINGS ADV & PROMO COMM	450,201.18	0.13258570%	3,863,795	1,973,141	6,158,541
Municipal	HUNTSVILLE WATER & SEWER COMM	78,509.47	0.02312129%	673,798	344,091	1,073,973
Municipal	JACKSONVILLE WASTEWATER UTIL	208,164.02	0.06130498%	1,786,541	912,341	2,847,586
Municipal	JACKSONVILLE WATER COMM.	242,345.20	0.07137144%	2,079,897	1,062,150	3,315,169
Municipal	Little Rock Wastewater Utility	2,261,113.14	0.66590511%	19,405,717	9,910,002	30,930,967
Municipal	MALVERN WATERWORKS	192,163.17	0.05659267%	1,649,216	842,212	2,628,702
Municipal	MCGEHEE WATER & SEWER	40,745.78	0.01199976%	349,695	178,580	557,383
Municipal	MENA WATER & SEWER	109,397.40	0.03221789%	938,889	479,467	1,496,505
Municipal	Mt. Pleasant Water Department	13,849.81	0.00407881%	118,864	60,701	189,459
Municipal	NLR ADV & PROMOTION COMM	113,662.62	0.03347401%	975,495	498,160	1,554,851
Municipal	Pangburn Water Dept	22,844.18	0.00672768%	196,057	100,121	312,497
Municipal	PIGGOTT LIGHT & WATER SYSTEM	113,929.29	0.03355254%	977,784	499,329	1,558,499
Municipal	ROGERS WATER UTILITIES	708,950.54	0.20878822%	6,084,478	3,107,187	9,698,111
Municipal	STAR CITY	46,299.65	0.01363540%	397,361	202,922	633,358



Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2023

		As of June 30, 2023				
Division	Employer	2023 Employer Contribution	Proportionate Share	Net Pension		
				Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
				7.00%	8.00%	6.00%
Municipal	STAR CITY WATER & SEWER	\$ 41,430.22	0.01220133%	\$ 355,570	\$ 181,580	\$ 566,746
Municipal	STUTTGAERT-N.ARK.CO. LIBRARY	13,984.12	0.00411837%	120,017	61,290	191,296
Municipal	Town of Bigelow	-	0.00000000%	0	0	0
Municipal	Town of Emerson	4,979.00	0.00146633%	42,732	21,822	68,110
Municipal	Town of Fountain Hill	3,201.88	0.00094296%	27,480	14,033	43,800
Municipal	TOWN OF HIGHFILL	65,180.49	0.01919586%	559,403	285,673	891,638
Municipal	Town of Imboden	12,710.50	0.00374328%	109,086	55,708	173,874
Municipal	Van Buren Municipal Utilities	278,505.52	0.08202077%	2,390,238	1,220,633	3,809,825
Municipal	VILONIA WATERWORKS ASSOCIATION	133,660.72	0.03936351%	1,147,126	585,808	1,828,416
Municipal	WARREN WATER & SEWER	77,079.77	0.02270024%	661,527	337,825	1,054,415
Municipal	WYNNE WATER UTILITIES	125,889.64	0.03707491%	1,080,432	551,749	1,722,111
Other	Alpine Public Water Authority	4,825.80	0.00142121%	41,417	21,150	66,015
Other	Benton County Solid Waste Dist	77,677.41	0.02287625%	666,657	340,444	1,062,591
Other	BOONE COUNTY AIRPORT	8,322.68	0.00245106%	71,428	36,477	113,851
Other	Boston Mt. Solid Waste	142,071.76	0.04184059%	1,219,313	622,672	1,943,475
Other	Buffalo Island Regional Water	25,735.15	0.00757908%	220,869	112,792	352,045
Other	BYLTHEVILLE-GOSNELL AIRPORT	54,049.51	0.01591776%	463,873	236,888	739,372
Other	CLARK CO COUNTRY WATER FAC	13,454.12	0.00396228%	115,468	58,967	184,046
Other	Fulton County Water Authority	14,855.48	0.00437499%	127,495	65,109	203,216
Other	Hardin Public Water Authority	38,875.32	0.01144891%	333,643	170,383	531,796
Other	Highway 71 Water District	48,119.94	0.01417148%	412,983	210,900	658,258
Other	HOT SPRING CO SOLID WASTE MGMT	146,163.96	0.04304576%	1,254,434	640,607	1,999,455
Other	James Fork Regional Water Dist	120,894.31	0.03560376%	1,037,560	529,855	1,653,777
Other	Jefferson Public Water Authority	12,788.46	0.00376624%	109,755	56,049	174,940
Other	KIMZEY REGIONAL WATER DIST	93,510.98	0.02753929%	802,546	409,840	1,279,187
Other	Lake Catherine Waterworks & Sewer Facilities Board	9,240.13	0.00272125%	79,302	40,498	126,401
Other	Little River RDA Water System	40,233.24	0.01184882%	345,297	176,334	550,372
Other	Madison County Water Facil Bd	87,489.69	0.02576600%	750,869	383,450	1,196,818
Other	Magnet Butterfield Water	15,398.44	0.00453489%	132,155	67,488	210,643
Other	MARION COUNTY REGIONAL AIRPORT	-	0.00000000%	0	0	0
Other	Milltown-Washburn Water Users	35,646.78	0.01049809%	305,934	156,233	487,631
Other	Montgomery Co Reg Pub Water Au	11,866.35	0.00349468%	101,841	52,008	162,326
Other	NE Ark Regional Solid Waste Mg	106,933.30	0.03149220%	917,741	468,667	1,462,797
Other	NEVADA CO-PRESCOTT SOLID WASTE	11,153.56	0.00328476%	95,724	48,884	152,575
Other	NO GARLAND CO REG WATER DIST	70,168.75	0.02066492%	602,214	307,535	959,875
Other	Northeast Public Water Authority	41,623.14	0.01225815%	357,225	182,426	569,385
Other	PARAGOULD HOUSING AUTHORITY	86,492.07	0.02547219%	742,307	379,077	1,183,171
Other	PARON-OWENSVILLE WATER AUTHOR.	-	0.00000000%	0	0	0
Other	Phillips County Sewer Facilities Board	510.67	0.00015039%	4,383	2,238	6,986
Other	Pulaski Area Geographic InfoSy	55,963.87	0.01648154%	480,303	245,278	765,559
Other	PULASKI CO SOLID WASTE MGMT	51,181.12	0.01507300%	439,255	224,316	700,133
Other	RIVERSOUTH RURAL WATER DIST	23,584.43	0.00694569%	202,410	103,366	322,624
Other	SALINE CO REG SOLID WASTE MGMT	22,884.96	0.00673969%	196,407	100,300	313,055
Other	Sardis Water Association	86,399.58	0.02544496%	741,514	378,672	1,181,906
Other	SE White Co Water Authority	36,959.92	0.01088482%	317,204	161,988	505,595
Other	South Bend Fire District 10	2,859.68	0.00084218%	24,543	12,533	39,119
Other	SW BOONE CO WATER ASSOC	28,415.93	0.00836858%	243,876	124,541	388,716
Other	SW White Co Water Assn	61,973.30	0.01825134%	531,878	271,617	847,766
Other	Texarkana Regional Airport	104,187.96	0.03068369%	894,180	456,635	1,425,242
Other	UPPER SW AR SOLID WASTE MGMT	153,943.58	0.04533688%	1,321,201	674,704	2,105,876



Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2023

		As of June 30, 2023				
Division	Employer	2023 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
				7.00%	8.00%	6.00%
Other	WASHINGTON WATER AUTHORITY	\$ 133,545.13	0.03932947%	\$ 1,146,134	\$ 585,301	\$ 1,826,835
Other	Watson Chapel Public Water	55,648.52	0.01638867%	477,596	243,896	761,246
School District	ALMA SCHOOL DIST #30	-	0.00000000%	0	0	0
School District	Alpena School Dist #5	-	0.00000000%	0	0	0
School District	ARKADELPHIA SCHOOL DIST #1	1,158.59	0.00034121%	9,943	5,078	15,849
School District	ASHDOWN SCHOOL DIST #31	-	0.00000000%	0	0	0
School District	ATKINS SCHL DIST #18	-	0.00000000%	0	0	0
School District	BALD KNOB SCHOOL DIST	-	0.00000000%	0	0	0
School District	Barton Schl Dist #4	-	0.00000000%	0	0	0
School District	BAUXITE SCHOOL DIST #14	-	0.00000000%	0	0	0
School District	Beebe School Dist	-	0.00000000%	0	0	0
School District	BENTON SCHOOL DIST #8	1,453.28	0.00042800%	12,473	6,369	19,880
School District	Bentonville School Dist #6	-	0.00000000%	0	0	0
School District	BERGMAN SCHOOL DIST #3	1,110.32	0.00032699%	9,529	4,866	15,189
School District	BERRYVILLE SCHOOL DIST	-	0.00000000%	0	0	0
School District	BLYTHEVILLE SCHL DIST #5	-	0.00000000%	0	0	0
School District	BOONEVILLE SCHOOL DIST #65	1,824.12	0.00053721%	15,655	7,995	24,953
School District	BRADLEY SCHOOL DIST #20	-	0.00000000%	0	0	0
School District	BRINKLEY SCHO DIST	-	0.00000000%	0	0	0
School District	Brookland School District No. 14	-	0.00000000%	0	0	0
School District	CABOT SCHL DIST #4	-	0.00000000%	0	0	0
School District	Cedarville School District No. 44	-	0.00000000%	0	0	0
School District	Clarendon School District No. 6	-	0.00000000%	0	0	0
School District	CLARKSVILLE SCHOOL DIST #17	2,512.61	0.00073997%	21,564	11,012	34,371
School District	CLINTON SCHOOL DIST	-	0.00000000%	0	0	0
School District	CONCORD SCHL DIST	-	0.00000000%	0	0	0
School District	CONWAY SCHOOL DIST	-	0.00000000%	0	0	0
School District	Corning School District No. 8	-	0.00000000%	0	0	0
School District	Cossatot River Schl Dist	1,636.02	0.00048181%	14,041	7,170	22,380
School District	COTTER SCHOOL DIST #60	-	0.00000000%	0	0	0
School District	Crossett School Dist #52	-	0.00000000%	0	0	0
School District	Cutter Morning Star Schools	-	0.00000000%	0	0	0
School District	DARDANELLE SCHOOL DIST #15	-	0.00000000%	0	0	0
School District	DEER SCHOOL DIST #21	-	0.00000000%	0	0	0
School District	DES ARC SCHL DIST #5	719.42	0.00021187%	6,174	3,153	9,841
School District	DOLLARWAY SCHOOLS	-	0.00000000%	0	0	0
School District	DOVER SCHL DIST #17	-	0.00000000%	0	0	0
School District	DUMAS SPECIAL SCHOOL DIST	-	0.00000000%	0	0	0
School District	EL DORADO SCHOOL DIST #15	-	0.00000000%	0	0	0
School District	ENGLAND SCHL DIST #2	-	0.00000000%	0	0	0
School District	FAIRVIEW SCHL DIST	1,087.30	0.00032021%	9,332	4,765	14,874
School District	FAYETTEVILLE SCHOOL DIST #1	1,186.56	0.00034945%	10,184	5,201	16,232
School District	Flippin Schl Dist #26	-	0.00000000%	0	0	0
School District	FORDYCE SCHOOL DIST #39	-	0.00000000%	0	0	0
School District	Foreman School District No. 25	-	0.00000000%	0	0	0
School District	FORREST CITY SCHOOL DIST	5,500.45	0.00161990%	47,207	24,107	75,244
School District	Fouke School District No. 15	-	0.00000000%	0	0	0
School District	FT SMITH SCHOOL DIST	4,107.85	0.00120978%	35,255	18,004	56,194
School District	GENOA CENTRAL SCHL DIST #1	-	0.00000000%	0	0	0
School District	GENTRY SCHOOL DIST #19	-	0.00000000%	0	0	0



Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2023

		As of June 30, 2023				
Division	Employer	2023 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
				7.00%	8.00%	6.00%
School District	GREEN FOREST SCHOOL DIST	\$ -	0.00000000%	\$ -	\$ -	\$ -
School District	GREENWOOD SCHOOL DIST #25	-	0.00000000%	0	0	0
School District	HAMBURG SCHOOL DIST #51	-	0.00000000%	0	0	0
School District	Harrison School District No. 1	-	0.00000000%	0	0	0
School District	Hazen School District No. 2	-	0.00000000%	0	0	0
School District	Heber Springs Schl Dist #1	-	0.00000000%	0	0	0
School District	HELENA, W. HELENA SCHL DIST #2	1,602.97	0.00047208%	13,757	7,025	21,928
School District	Highland School District No. 42	-	0.00000000%	0	0	0
School District	HOPE SCHOOL DIST #1A	5,224.21	0.00153855%	44,836	22,897	71,465
School District	HORATIO SCHOOL DIST #55	893.99	0.00026328%	7,672	3,918	12,229
School District	HOT SPRINGS SCHOOL DIST	-	0.00000000%	0	0	0
School District	Hoxie School District No. 46	-	0.00000000%	0	0	0
School District	HUNTSVILLE SCHL DIST	-	0.00000000%	0	0	0
School District	Izard Co Consol Schl Dist #1	-	0.00000000%	0	0	0
School District	Jackson County School District No. 5	-	0.00000000%	0	0	0
School District	Jasper School District No. 1	-	0.00000000%	0	0	0
School District	JONESBORO PUBLIC SCHOOLS	-	0.00000000%	0	0	0
School District	JUNCTION CITY SCHOOL DIST #75	-	0.00000000%	0	0	0
School District	LAFAYETTE COUNTY SCHOOL DIST.	-	0.00000000%	0	0	0
School District	LAKE HAMILTON SCHOOL DIST #5	-	0.00000000%	0	0	0
School District	LAKE SIDE PUBLIC SCHOOLS	-	0.00000000%	0	0	0
School District	Lavaca School District No. 3	-	0.00000000%	0	0	0
School District	LEE COUNTY SCHOOL DIST	1,253.12	0.00036905%	10,755	5,492	17,142
School District	LITTLE ROCK SCHL DIST	10,843.47	0.00319344%	93,063	47,525	148,334
School District	LONOKE SCHL DIST #1	-	0.00000000%	0	0	0
School District	MAGAZINE SCHOOL DIST #15	-	0.00000000%	0	0	0
School District	MAGNOLIA SCHOOL DIST #14	-	0.00000000%	0	0	0
School District	MALVERN SCHOOL DIST	-	0.00000000%	0	0	0
School District	MARION SCHOOL DIST #3	-	0.00000000%	0	0	0
School District	MCCRORY PUBLIC SCHOOLS	-	0.00000000%	0	0	0
School District	Mcneil Schl Dist#37 (Stephens)	-	0.00000000%	0	0	0
School District	MOUNTAIN HOME SCHOOL DIST #9	927.87	0.00027326%	7,963	4,067	12,693
School District	MOUNTAIN VIEW SCHOOL DIST	-	0.00000000%	0	0	0
School District	MOUNTAINBURG SCHOOL DIST #16	-	0.00000000%	0	0	0
School District	Newport School District	-	0.00000000%	0	0	0
School District	NO LITTLE ROCK SCHL DIST	1,857.92	0.00054716%	15,945	8,143	25,415
School District	OSCEOLA SCHL DIST #1	-	0.00000000%	0	0	0
School District	OZARK SCHOOL DIST #14	-	0.00000000%	0	0	0
School District	PARAGOULD SCHOOL DIST #1	-	0.00000000%	0	0	0
School District	PIGGOTT SCHL DIST #52	-	0.00000000%	0	0	0
School District	PINE BLUFF SCHOOLS	4,983.57	0.00146768%	42,771	21,842	68,173
School District	Pocahontas School District No. 19	-	0.00000000%	0	0	0
School District	POTTSVILLE SCHL DIST #61	491.53	0.00014476%	4,219	2,154	6,724
School District	PULASKI CO SPECIAL SCHL DIST	1,291.58	0.00038037%	11,085	5,661	17,668
School District	ROGERS SCHOOL DIST #30	-	0.00000000%	0	0	0
School District	RUSSELLVILLE SCHL DIST #14	60.00	0.00001767%	515	263	821
School District	Searcy Co Schl Dist (was MARSH	158.63	0.00004672%	1,362	695	2,170
School District	SHERIDAN SCHOOL DIST #37	710.51	0.00020925%	6,098	3,114	9,720
School District	SHIRLEY SCHOOL DIST #3	-	0.00000000%	0	0	0
School District	SILOAM SPRINGS SCHL DIST #21	-	0.00000000%	0	0	0



Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2023

		As of June 30, 2023				
Division	Employer	2023 Employer Contribution	Proportionate Share	Net Pension		
				Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
				7.00%	8.00%	6.00%
School District	Smackover School Dist #39	\$ -	0.00000000%	\$ -	\$ -	\$ -
School District	SO CONWAY CO SCHL DIST	2,677.42	0.00078851%	22,979	11,735	36,626
School District	South Central Co-Op	-	0.00000000%	0	0	0
School District	SOUTH MISS. CO SCHL DIST #57	-	0.00000000%	0	0	0
School District	South pike Co SD (old Murfreesb	-	0.00000000%	0	0	0
School District	SOUTHSIDE SCHL DIST #3	-	0.00000000%	0	0	0
School District	Springdale School Dist #50	-	0.00000000%	0	0	0
School District	Stuttgart School District	-	0.00000000%	0	0	0
School District	TEXARKANA SCHL DIST #7	-	0.00000000%	0	0	0
School District	TRUMANN SCHL DIST #22	-	0.00000000%	0	0	0
School District	TWO RIVERS SCHOOL DISTRICT	870.16	0.00025626%	7,468	3,814	11,903
School District	Valley Springs School District No. 2	-	0.00000000%	0	0	0
School District	VAN BUREN SCHOOL DIST #42	913.12	0.00026892%	7,837	4,002	12,491
School District	VILONIA SCHOOL DIST	-	0.00000000%	0	0	0
School District	WALDRON SCHOOL DIST	678.10	0.00019970%	5,820	2,972	9,276
School District	WARREN SCHOOL DIST #1	-	0.00000000%	0	0	0
School District	WATSON CHAPEL SCHOOL DIST #24	-	0.00000000%	0	0	0
School District	WEST MEMPHIS SCHOOL CAFETERIA	-	0.00000000%	0	0	0
School District	WHITE HALL SCHOOL DIST	-	0.00000000%	0	0	0
School District	WYNNE SCHOOL DIST #9	-	0.00000000%	0	0	0
School District	YELLVILLE SUMMITT SCHL DIST #4	-	0.00000000%	0	0	0
State	10th JD Victim Assistance Ofc	5,215.68	0.00153603%	44,763	22,859	71,348
State	15th Jud Victim/Witness Office	12,918.95	0.00380467%	110,875	56,621	176,725
State	21ST JUDICIAL DRUG TASK FORCE	6,459.57	0.00190236%	55,438	28,311	88,364
State	3RD JUD DRUG TASK FORCE	17,786.01	0.00523804%	152,646	77,953	243,304
State	ABSTRACTERS BOARD OF EXAMINERS	-	0.00000000%	0	0	0
State	ADMIN OFFICE OF THE COURTS M	3,527,666.89	1.03890928%	30,275,755	15,461,052	48,256,829
State	APPRAISERS LICENSING/CERT BD	34,436.10	0.01014154%	295,543	150,926	471,070
State	AR BURIAL ASSOC BD M	-	0.00000000%	0	0	0
State	AR Child Abuse & Neglect Prev	-	0.00000000%	0	0	0
State	AR CLAIMS COMMISSION M	69,401.17	0.02043887%	595,627	304,171	949,376
State	AR CO CONSERV DIST	18,593.20	0.00547576%	159,574	81,490	254,346
State	AR CRIME INFO CENTER M	298,879.85	0.08802108%	2,565,098	1,309,930	4,088,536
State	AR DEV. & FINANCE AUTHORITY	482,131.03	0.14198914%	4,137,828	2,113,083	6,595,326
State	AR Disability Determ for SSA	5,117,694.24	1.50717746%	43,921,963	22,429,821	70,007,657
State	AR Economic Dev Comm M	607,747.53	0.17898361%	5,215,916	2,663,635	8,313,701
State	AR EMPLOYMENT SECURITY DIV M	4,728,340.33	1.39251148%	40,580,382	20,723,361	64,681,478
State	AR ETHICS COMM	108,787.65	0.03203831%	933,656	476,794	1,488,164
State	AR Forestry Commission	-	0.00000000%	0	0	0
State	AR GAME & FISH COMM M	4,988,361.68	1.46908861%	42,811,983	21,862,982	68,238,448
State	AR GEOLOGICAL COMM M	126,050.10	0.03712216%	1,081,809	552,452	1,724,306
State	AR HISTORY COMMISSION M	-	0.00000000%	0	0	0
State	AR Lottery Commission	620,360.13	0.18269806%	5,324,162	2,718,913	8,486,236
State	AR MINORITY HEALTH COMM	53,430.79	0.01573554%	458,563	234,176	730,908
State	AR MOTOR VEHICLE COMM M	23,882.77	0.00703355%	204,971	104,673	326,705
State	AR PUBLIC DEFENDER COMM	3,459,442.83	1.01881707%	29,690,230	15,162,040	47,323,555
State	AR PUBLIC EMPLOYEES RET SYSTEM	-	0.00000000%	0	0	0
State	AR REAL ESTATE COMMISSION	108,637.36	0.03199405%	932,366	476,136	1,486,108
State	AR SCHOOL FOR THE BLIND M	-	0.00000000%	0	0	0
State	AR SCHOOL FOR THE DEAF M	7,217.04	0.00212544%	61,939	31,631	98,726



Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2023

		As of June 30, 2023				
Division	Employer	2023 Employer Contribution	Proportionate Share	Net Pension		
				Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
				7.00%	8.00%	6.00%
State	AR SECURITIES DEPT	\$ 323,287.36	0.09520917%	\$ 2,774,573	\$ 1,416,903	\$ 4,422,419
State	AR STATE BD OF ACCOUNTANCY	57,046.07	0.01680025%	489,591	250,021	780,363
State	AR STATE BD OF PHARMACY	176,809.17	0.05207087%	1,517,442	774,919	2,418,666
State	AR State Board of Massage	-	0.00000000%	0	0	0
State	AR STATE BOARD OF OPTOMETRY	10,082.24	0.00296925%	86,529	44,188	137,920
State	AR State Library	283,283.90	0.08342802%	2,431,248	1,241,576	3,875,191
State	AR STATE UNIVERSITY	415,265.51	0.12229703%	3,563,964	1,820,025	5,680,637
State	AR STATE UNIVERSITY AT BEEBE	83,300.87	0.02453237%	714,919	365,091	1,139,517
State	AR TECH. UNIVERSITY	1,486,634.18	0.43781856%	12,758,850	6,515,618	20,336,458
State	AR WATERWAYS COMM M	19,911.69	0.00586406%	170,890	87,269	272,383
State	ARK TOBACCO CONTROL BOARD	-	0.00000000%	0	0	0
State	ARK TOWING & RECOVERING BOARD	23,428.51	0.00689977%	201,072	102,682	320,491
State	ARK VET CHILD WELFARE M	14,201.47	0.00418238%	121,882	62,242	194,270
State	ARK. FAIR HOUSING COMMISSION	-	0.00000000%	0	0	0
State	ARK. NORTHEASTERN COLLEGE	260,076.95	0.07659350%	2,232,077	1,139,865	3,557,731
State	ARK. TOBACCO SETTLEMENT COMM.	5,820.62	0.00171419%	49,955	25,511	79,623
State	Arkansas Athletic Commission	6,809.66	0.00200547%	58,443	29,845	93,153
State	Arkansas Board of Geologists	-	0.00000000%	0	0	0
State	Arkansas Board of Parole	233,636.35	0.06880666%	2,005,154	1,023,981	3,196,036
State	Arkansas Building Authority	-	0.00000000%	0	0	0
State	Arkansas Department of Rural Services	-	0.00000000%	0	0	0
State	Arkansas Dept of Agriculture	3,388,010.15	0.99777992%	29,077,168	14,848,965	46,346,390
State	Arkansas Science and Technology Authority	-	0.00000000%	0	0	0
State	ARKANSAS SENTENCING COMM	28,239.23	0.00831654%	242,359	123,767	386,299
State	ASHLEY CO CONSERVATION DIST	7,017.94	0.00206681%	60,231	30,758	96,002
State	ASSESSMENT COORDINATION DEPT	213,551.28	0.06289154%	1,832,777	935,952	2,921,281
State	Asu-Mountain Home	-	0.00000000%	0	0	0
State	ASU-NEWPORT	34,029.88	0.01002191%	292,057	149,146	465,513
State	ATTORNEY GENERAL M	1,955,758.95	0.57597732%	16,785,054	8,571,697	26,753,865
State	AUCTIONEERS LICENSING BD	8,069.72	0.00237656%	69,257	35,368	110,390
State	Auditor of State	225,833.57	0.06650871%	1,938,188	989,783	3,089,297
State	Auditor of State - Court Reporters	-	0.00000000%	0	0	0
State	Auditor of State - General Assembly House	-	0.00000000%	0	0	0
State	Auditor of State - Trial Court Administrative Assistants	-	0.00000000%	0	0	0
State	BAXTER CO CONSERV DIST	10,230.60	0.00301294%	87,803	44,839	139,950
State	BD OF BARBER EXAMINERS	23,994.70	0.00706652%	205,932	105,164	328,236
State	BD OF COLLECTION AGENCIES	22,029.52	0.00648776%	189,065	96,551	301,353
State	BD OF EXAM: SPCH, LANG, AUDIO	7,490.91	0.00220610%	64,290	32,831	102,472
State	BD OF EXAMINERS IN COUNSELING	30,597.69	0.00901112%	262,601	134,104	418,562
State	BENTON CO CONSERV DIST	6,207.73	0.00182820%	53,277	27,207	84,919
State	Black River Technical College	158,902.35	0.04679725%	1,363,759	696,437	2,173,709
State	BOONE CO CONSERV DIST	8,285.94	0.00244024%	71,113	36,316	113,348
State	BUFFALO CONSERV DIST	13,979.60	0.00411704%	119,978	61,270	191,234
State	CALHOUN COUNTY CONS. DIST.	1,752.66	0.00051616%	15,042	7,681	23,975
State	CAPITOL ZONING DIST COMMISSION	11,587.17	0.00341246%	99,445	50,784	158,507
State	CARROLL CO CONSERV DIST(INACTI	15,541.17	0.00457692%	133,380	68,114	212,596
State	CHICOT CO CONSERV DIST	-	0.00000000%	0	0	0
State	CLARK CO CONSERV DIST	5,037.31	0.00148350%	43,232	22,077	68,908
State	CLAY CO CONSERV DIST	17,827.50	0.00525026%	153,002	78,134	243,872
State	CLEBURNE CO CONSERV DIST	12,225.36	0.00360041%	104,923	53,581	167,237



Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2023

		As of June 30, 2023				
Division	Employer	2023 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
				7.00%	8.00%	6.00%
State	CLEVELAND CO CONSERV DIST	\$ -	0.00000000%	\$ -	\$ -	\$ -
State	COLUMBIA CO CONSERV DIST	1,941.38	0.00057174%	16,662	8,509	26,557
State	Commissioner of State Lands	380,086.78	0.11193678%	3,262,047	1,665,844	5,199,409
State	CONSTITUTIONAL OFFICERS	108,549.86	0.03196828%	931,615	475,752	1,484,911
State	CONTRACTORS LICENSING BD	127,704.82	0.03760948%	1,096,010	559,704	1,746,942
State	CONWAY CO CONSERV DIST	9,707.97	0.00285903%	83,317	42,548	132,801
State	COSSATOT COMM. COLLEGE OF U.A.	78,061.69	0.02298942%	669,955	342,129	1,067,847
State	COSSATOT CONSERV DIST	18,863.39	0.00555533%	161,893	82,674	258,042
State	COURT OF APPEALS	589,664.03	0.17365796%	5,060,717	2,584,378	8,066,327
State	CRAIGHEAD CO CONSERV DIST	14,910.54	0.00439120%	127,968	65,350	203,969
State	CRAWFORD CO CONSERV DIST	4,623.73	0.00136170%	39,682	20,265	63,250
State	CRIME LAB M	1,339,106.54	0.39437120%	11,492,713	5,869,034	18,318,350
State	CRITTENDEN CO CONSERV DIST	19,286.30	0.00567988%	165,522	84,528	263,828
State	CROOKED CREEK CONSERV DIST	25,412.34	0.00748402%	218,098	111,377	347,629
State	CROSS CO CONSERV DIST	9,924.67	0.00292285%	85,177	43,498	135,765
State	DALLAS CO CONSERV DIST	3,560.64	0.00104862%	30,559	15,606	48,708
State	Department of Agriculture	526,130.61	0.15494716%	4,515,449	2,305,924	7,197,220
State	Department of Commerce	251,709.57	0.07412928%	2,160,266	1,103,192	3,443,269
State	Department of Correction	1,384,462.20	0.40772858%	11,881,971	6,067,818	18,938,793
State	Department of Education	-	0.00000000%	0	0	0
State	Department of Education	121,524.17	0.03578926%	1,042,966	532,616	1,662,394
State	Department of Energy and	838,652.86	0.24698597%	7,197,632	3,675,646	11,472,378
State	Department of Finance and Administration	802,446.90	0.23632320%	6,886,899	3,516,963	10,977,097
State	Department of Health	17,152,605.73	5.05149772%	147,210,068	75,176,409	234,639,601
State	Department of Health	29,614.96	0.00872170%	254,167	129,796	405,119
State	Department of Human Services	36,433.63	0.01072982%	312,687	159,681	498,395
State	Department of Inspector General	373,546.10	0.11001053%	3,205,912	1,637,177	5,109,935
State	Department of Labor	314,365.65	0.09258170%	2,698,003	1,377,801	4,300,375
State	Department of Parks, Heri	721,933.04	0.21261161%	6,195,899	3,164,087	9,875,705
State	Department of Public Satety	809,617.72	0.23843503%	6,948,442	3,548,391	11,075,191
State	Department of the Military	29,365.31	0.00864818%	252,024	128,702	401,704
State	Department of Transformation	280,059.95	0.08247856%	2,403,579	1,227,446	3,831,089
State	Department of Veterans Affairs	26,741.75	0.00787553%	229,508	117,204	365,815
State	DEPT OF ARKANSAS HERITAGE	839,578.99	0.24725872%	7,205,580	3,679,705	11,485,047
State	DEPT OF CORRECTIONS	25,157,096.53	7.40884609%	215,907,597	110,258,476	344,137,282
State	DEPT OF FIN & ADMIN M	15,925,625.27	4.69014802%	136,679,663	69,798,801	217,855,084
State	DEPT OF HIGHER EDUCATION M	355,085.14	0.10457372%	3,047,473	1,556,267	4,857,398
State	DEPT OF HUMAN SERVICES M	49,779,296.77	14.66016349%	427,224,515	218,172,610	680,957,433
State	DEPT OF LABOR M	443,246.03	0.13053739%	3,804,103	1,942,658	6,063,398
State	DEPT OF VETERANS AFFAIRS M	1,153,010.02	0.33956517%	9,895,563	5,053,410	15,772,636
State	DEPT. OF COMMUNITY CORRECTION	9,977,977.52	2.93854657%	85,634,729	43,731,461	136,494,053
State	Dept. of Emergency Managment	647,565.28	0.19071006%	5,557,647	2,838,148	8,858,389
State	DEPT. OF ENVIRONMENTAL QUALITY	2,305,453.95	0.67896363%	19,786,267	10,104,339	31,537,529
State	DEPT. OF INFORMATION SYSTEMS	1,736,954.34	0.51153866%	14,907,191	7,612,720	23,760,721
State	DEPUTY PROSECUTING ATTORNEY	3,228,049.86	0.95067110%	27,704,329	14,147,891	44,158,208
State	DESHA CO CONSERV DIST	3,970.90	0.00116944%	34,080	17,404	54,320
State	DISABLED VETERANS SERVICE	4,218.02	0.00124222%	36,201	18,487	57,701
State	District Judge Pilot	1,346,980.58	0.39669013%	11,560,290	5,903,544	18,426,063
State	Division of Aeronautics	54,150.88	0.01594761%	464,743	237,332	740,759
State	DREW CO SOIL & WATER CONSERV	15,816.17	0.00465791%	135,740	69,319	216,358



Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2023

		As of June 30, 2023				
Division	Employer	2023 Employer Contribution	Proportionate Share	Net Pension Liability		
				Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
				7.00%	8.00%	6.00%
State	DRG TSK FORCE 13TH JUD DIST	\$ 29,157.12	0.00858687%	\$ 250,237	\$ 127,790	\$ 398,856
State	DRG TSK FORCE 14TH JUDICIAL DI	26,868.88	0.00791297%	230,599	117,761	367,554
State	DRG TSK FORCE 15TH JUDICIAL DI	30,658.78	0.00902911%	263,125	134,371	419,398
State	DRG TSK FORCE 5TH JUDICIAL DIS	61,835.86	0.01821086%	530,698	271,014	845,886
State	DRG TSK FORCE-BATESVILLE	28,669.05	0.00844313%	246,049	125,651	392,179
State	Drug CRT Juv Prob & Intake Ofc	-	0.00000000%	0	0	0
State	Drug Task Force/10th Jud.	11,587.14	0.00341245%	99,445	50,784	158,507
State	EAST AR COMMUNITY COLLEGE	375,898.55	0.11070334%	3,226,102	1,647,488	5,142,116
State	EDUCATIONAL T.V. COMM	23,892.56	0.00703644%	205,055	104,716	326,839
State	FAULKNER CO CONSERV DIST	8,007.69	0.00235829%	68,725	35,096	109,541
State	FIRE PROTECTION LICENSING Bd	15,108.54	0.00444951%	129,667	66,218	206,678
State	First Judicial Drug Task Force	20,911.20	0.00615842%	179,468	91,650	286,056
State	FRANKLIN CO CONSERV DIST	10,031.17	0.00295421%	86,091	43,965	137,222
State	FULTON CO CONSERV DIST	16,530.96	0.00486842%	141,875	72,452	226,136
State	GARLAND CO CONSERV DIST	5,621.48	0.00165554%	48,246	24,638	76,899
State	GEN. ASSEMBLY HOUSE-REGULAR	650,510.13	0.19157733%	5,582,921	2,851,055	8,898,673
State	GEN. ASSEMBLY SENATE-REGULAR	221,463.48	0.06522171%	1,900,682	970,630	3,029,517
State	GENERAL ASSEMBLY -- SENATE	6,795.36	0.00200126%	58,320	29,783	92,958
State	Geographic Information Ofc	127,498.80	0.03754881%	1,094,242	558,802	1,744,124
State	GOVERNOR'S OFFICE	565,298.11	0.16648212%	4,851,600	2,477,588	7,733,013
State	Grant County Conservation District	-	0.00000000%	0	0	0
State	GREENE CO CONSERV DIST	16,445.69	0.00484331%	141,143	72,078	224,969
State	Health Svcs Permit Agency	42,763.62	0.01259402%	367,013	187,424	584,986
State	Hearing Instrument Dispensers Board	626.45	0.00018449%	5,376	2,746	8,569
State	HEMPSTEAD CO CONSERV DIST	5,706.11	0.00168047%	48,972	25,009	78,057
State	HENDERSON STATE UNIVERSITY	213,894.15	0.06299252%	1,835,720	937,455	2,925,972
State	Home Inspector Registration Bd	6,100.71	0.00179668%	52,359	26,738	83,455
State	HOT SPRINGS CO CONSERV DIST	-	0.00000000%	0	0	0
State	HOUSE, SPEAKER'S OFFICE M	322,544.17	0.09499030%	2,768,195	1,413,646	4,412,253
State	INDEPENDENCE CO CONSERV DIST	18,246.54	0.00537366%	156,598	79,971	249,604
State	Insurance Department	1,432,017.66	0.42173382%	12,290,110	6,276,244	19,589,330
State	IZARD CO CONSERV DIST	1,307.41	0.00038504%	11,221	5,730	17,885
State	JACKSON CO CONSERV DIST	4,768.17	0.00140424%	40,922	20,898	65,226
State	JEFFERSON CO CONSERV DIST	1,481.00	0.00043616%	12,711	6,491	20,259
State	JOHNSON CO CONSERV DIST	5,250.45	0.00154627%	45,061	23,012	71,823
State	JUD DISCIPLINE & DISABILITY CO	56,890.46	0.01675442%	488,255	249,339	778,235
State	LAFAYETTE CONSERV DIST	3,676.75	0.00108281%	31,555	16,114	50,296
State	L'Aigle Creek Conservatio	-	0.00000000%	0	0	0
State	LAW ENFORCE STDS & TRNG DIV	326,326.05	0.09610407%	2,800,652	1,430,221	4,463,987
State	LAWRENCE CO CONSERV DIST	15,722.18	0.00463023%	134,934	68,907	215,072
State	LEE CO CONSERV DIST	5,047.34	0.00148646%	43,318	22,122	69,045
State	LEG AUDIT DIV M	4,120,836.53	1.21359965%	35,366,558	18,060,795	56,371,111
State	LEG COUNCIL / LOCAL AFFAIRS M	1,485,403.86	0.43745623%	12,748,291	6,510,225	20,319,628
State	LIEUTENANT GOVERNOR	25,438.93	0.00749185%	218,326	111,494	347,993
State	LINCOLN CO CONSERV DIST	6,846.10	0.00201620%	58,756	30,005	93,652
State	LIQUIFIED PETROLEUM GAS DIV	39,701.29	0.01169216%	340,731	174,003	543,095
State	LITTLE RIVER CONSERV DIST	-	0.00000000%	0	0	0
State	LOGAN CO CONSERV DIST	14,251.95	0.00419725%	122,316	62,463	194,960
State	LONOKE CO CONSERV DIST	12,174.35	0.00358539%	104,485	53,358	166,540
State	MADISON CO CONSERV DIST	14,247.75	0.00419601%	122,280	62,445	194,903



Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2023

		As of June 30, 2023				
Division	Employer	2023 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
				7.00%	8.00%	6.00%
State	MARTIN LUTHER KING, JR. COMM	\$ 34,445.19	0.01014422%	\$ 295,621	\$ 150,966	\$ 471,194
State	MFG HOME COMM/ MOBILE HOME STD	23,415.04	0.00689580%	200,956	102,623	320,307
State	MILLER CO CONSERV DIST INACTIV	-	0.00000000%	0	0	0
State	MINE CREEK CONSERV DIST	15,087.42	0.00444329%	129,486	66,125	206,389
State	MISSISSIPPI CO CONSERV DIST	4,529.76	0.00133403%	38,876	19,853	61,965
State	MONROE CO CONSERV DIST	5,760.33	0.00169644%	49,437	25,246	78,799
State	MONTGOMERY COUNTY CONS. DIST.	3,201.17	0.00094275%	27,473	14,030	43,790
State	NATIONAL PARK COMM. COLLEGE	105,406.96	0.03104269%	904,642	461,977	1,441,918
State	NEVADA CO CONSERV DIST	1,282.27	0.00037763%	11,005	5,620	17,541
State	NEWTON COUNTY CONSERVATION DIST	4,160.92	0.00122540%	35,710	18,236	56,919
State	NORTH ARKANSAS COLLEGE	731,941.77	0.21555921%	6,281,798	3,207,953	10,012,620
State	NORTHWEST AR COMM COLLEGE	547,012.37	0.16109691%	4,694,665	2,397,445	7,482,873
State	Ofc of Health Info Technology	-	0.00000000%	0	0	0
State	Ofc of Medicaid InspectorGen'l	120,577.09	0.03551034%	1,034,838	528,465	1,649,438
State	Oil & Gas Commission	210,371.90	0.06195520%	1,805,490	922,018	2,877,789
State	OUACHITA CONSERV DIST	2,337.81	0.00068849%	20,064	10,246	31,980
State	OuachitaVoTec/CollOftheOuachit	35,805.04	0.01054470%	307,292	156,926	489,796
State	OZARKA TECH COLLEGE	79,177.16	0.02331793%	679,528	347,018	1,083,106
State	PARKS & TOURISM M	4,924,230.64	1.45020181%	42,261,586	21,581,909	67,361,166
State	PERRY COUNTY CONSERVATION DIST	-	0.00000000%	0	0	0
State	PHILLIPS CO CONSERV DIST	12,236.10	0.00360357%	105,015	53,628	167,384
State	PHILLIPS COMM. COLLEGE-U OF A	45,497.78	0.01339924%	390,479	199,408	622,388
State	PIKE CO CONSERV DIST	2,549.04	0.00075070%	21,877	11,172	34,870
State	POINSETT CO CONSERV DIST	6,829.56	0.00201133%	58,614	29,933	93,425
State	POPE CO CONSERV DIST	3,505.32	0.00103233%	30,084	15,363	47,951
State	POTEAU RIVER CONSERV DIST	7,083.88	0.00208623%	60,797	31,047	96,904
State	PRAIRIE CO CONSERV DIST	3,532.23	0.00104025%	30,315	15,481	48,319
State	PROF BAIL BONDSMAN LICENSE BD	27,120.82	0.00798717%	232,761	118,865	371,000
State	PROSECUTING ATTORNEY	720,988.57	0.21233346%	6,187,793	3,159,947	9,862,785
State	PROSECUTOR COORDINATOR M	166,314.79	0.04898024%	1,427,376	728,924	2,275,108
State	PUBLIC SERVICE COMM M	983,339.53	0.28959666%	8,439,387	4,309,779	13,451,623
State	PULASKI CONSERV DIST	3,584.88	0.00105576%	30,767	15,712	49,040
State	Pulaski Technical College	203,548.85	0.05994579%	1,746,932	892,113	2,784,453
State	RANDOLPH COUNTY CONSERV DIST	6,168.46	0.00181663%	52,940	27,035	84,382
State	RICH MOUNTAIN COMMUNITY COLLEG	80,293.28	0.02364663%	689,107	351,909	1,098,374
State	RICH MT. CONSERV DIST	6,681.99	0.00196787%	57,347	29,286	91,407
State	S. AR COMMUNITY COLLEGE	200,750.89	0.05912178%	1,722,919	879,851	2,746,178
State	SEBASTIAN CO CONSERV DIST	27,127.13	0.00798903%	232,815	118,893	371,087
State	SECRETARY OF STATE M	1,297,884.51	0.38223118%	11,138,930	5,688,366	17,754,452
State	SENATE CLERK M	196,280.20	0.05780515%	1,684,550	860,256	2,685,021
State	SHARP COUNTY CONSERV DIST	14,280.02	0.00420551%	122,556	62,586	195,344
State	SOCIAL WORK LICENSING BD	16,863.05	0.00496622%	144,725	73,907	230,678
State	SOIL & WATER CONSERV M	471,840.71	0.13895861%	4,049,513	2,067,983	6,454,560
State	South Central Drug Task Force	19,627.46	0.00578035%	168,450	86,023	268,494
State	SOUTHEAST AR TECH COLLEGE	506,955.06	0.14929990%	4,350,878	2,221,882	6,934,907
State	SOUTHERN AR UNIVERSITY	223,901.35	0.06593967%	1,921,605	981,314	3,062,865
State	SOUTHERN AR UNIVERSITY TECH.	132,378.31	0.03898584%	1,136,120	580,187	1,810,873
State	SPINAL CORD COMMISSION	170,026.56	0.05007337%	1,459,231	745,192	2,325,884
State	ST BD ELECTION COMM	77,122.91	0.02271295%	661,898	338,014	1,055,005
State	ST BD EMBALMERS & FUNERAL DIR	-	0.00000000%	0	0	0



Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2023

		As of June 30, 2023				
Division	Employer	2023 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
				7.00%	8.00%	6.00%
State	ST BD OF ARCHITECTS	18,687.30	0.00550347%	160,381	81,903	255,633
State	ST BD OF CHIROPRACTIC EXAM - F	10,547.15	0.00310617%	90,520	46,226	144,280
State	ST BD OF DENTAL EXAMINERS	19,040.40	0.00560746%	163,412	83,450	260,464
State	ST BD OF DISPENSING OPTICIANS	2,624.28	0.00077286%	22,523	11,502	35,899
State	ST BD OF EXAMINERS IN PSYCH	12,893.24	0.00379710%	110,655	56,508	176,373
State	ST BD OF NURSING	261,771.22	0.07709247%	2,246,618	1,147,290	3,580,908
State	ST BD OF PHYSICAL THERAPY	16,417.22	0.00483492%	140,899	71,953	224,580
State	St Board of licens for Pro Eng	52,863.45	0.01556846%	453,694	231,690	723,147
State	ST DIETETICS LICENSING BD	-	0.00000000%	0	0	0
State	ST MEDICAL BD	179,677.56	0.05291562%	1,542,060	787,490	2,457,905
State	ST. FRANCIS CO CONSERV DIST	7,377.90	0.00217282%	63,320	32,336	100,926
State	STATE BANK DEPT M	1,054,315.80	0.31049940%	9,048,532	4,620,853	14,422,545
State	STATE BD VETERINARY EXAM M	9,069.58	0.00267102%	77,839	39,750	124,068
State	STATE CAPITOL POLICE	6,036.92	0.00177789%	51,811	26,459	82,582
State	State Military- Civ Fireghtrs	912,357.90	0.26869234%	7,830,196	3,998,680	12,480,628
State	STATE MILITARY DEPT M	2,345,980.93	0.69089895%	20,134,084	10,281,961	32,091,919
State	STATE POLICE (NON-TROOPERS) M	2,672,598.52	0.78708889%	22,937,239	11,713,460	36,559,894
State	STATE TREASURER M	341,463.64	0.10056214%	2,930,568	1,496,566	4,671,062
State	STATE: CONST OFFICERS SUB-DIV	-	0.00000000%	0	0	0
State	STATE: GOVERNORS SUB-DIVISION	-	0.00000000%	0	0	0
State	Statewide Shared Services	899,851.22	0.26500909%	7,722,859	3,943,866	12,309,543
State	STONE CO CONSERV DIST	39,748.98	0.01170620%	341,141	174,212	543,747
State	STUDENT LOAN AUTHORITY M	-	0.00000000%	0	0	0
State	SUPREME COURT M	550,811.94	0.16221589%	4,727,274	2,414,098	7,534,849
State	Supreme Court -Bar of Arkansas	242,241.53	0.07134091%	2,079,007	1,061,696	3,313,750
State	Twentieth (20th) Judicial District Drug Task Force	29,476.06	0.00868079%	252,974	129,188	403,218
State	U OF A AT FAYETTEVILLE	813,932.34	0.23970570%	6,985,471	3,567,301	11,134,213
State	U OF A COMM COLLEGE AT HOPE	70,421.80	0.02073945%	604,386	308,645	963,337
State	U of A Comm College/Morrilton	64,092.73	0.01887552%	550,068	280,906	876,759
State	U OF A MEDICAL SCIENCES	835,675.85	0.24610923%	7,172,082	3,662,599	11,431,654
State	UA COMM COLLEGE BATESVILLE	133,678.97	0.03936889%	1,147,283	585,888	1,828,666
State	UA Cooperative Extension Svc	266,489.47	0.07848201%	2,287,112	1,167,970	3,645,451
State	UALR HUMAN RESOURCES	528,673.67	0.15569610%	4,537,275	2,317,070	7,232,008
State	UNION CO CONSERV DIST	9,261.00	0.00272739%	79,481	40,589	126,686
State	UNIV OF AR AT MONTICELLO	168,270.05	0.04955607%	1,444,156	737,494	2,301,855
State	UNIV OF AR AT PINE BLUFF	79,081.43	0.02328974%	678,706	346,598	1,081,797
State	UNIV. OF CENTRAL ARKANSAS	988,351.12	0.29107259%	8,482,398	4,331,743	13,520,180
State	UNIVERSITY OF ARK.-FT. SMITH	99,795.31	0.02939004%	856,481	437,383	1,365,153
State	VAN BUREN CO CONSERV DIST	7,868.32	0.00231725%	67,529	34,485	107,635
State	VOCATION & TECH EDUC/ REHAB	1,328,741.88	0.39131877%	11,403,759	5,823,607	18,176,566
State	WAR MEMORIAL STADIUM Comm.	-	0.00000000%	0	0	0
State	WASHINGTON CO CONSERV DIST	9,440.61	0.00278029%	81,023	41,376	129,143
State	WHITE CO CONSERV DIST	3,600.19	0.00106027%	30,898	15,779	49,249
State	WILDLIFE OFFICERS MAIL W/00150	90,478.95	0.02664634%	776,524	396,551	1,237,709
State	WOODRUFF CO CONSERV DIST	-	0.00000000%	0	0	0
State	WORKERS' COMP COMM M	810,107.38	0.23857924%	6,952,644	3,550,537	11,081,889
State	YELL CO CONSERV DIST	14,990.22	0.00441467%	128,652	65,699	205,059
Total for All Employers		\$ 339,554,854.28	100.000000%	\$ 2,914,186,544	\$ 1,488,200,373	\$ 4,644,951,152

Note: Total may not add to APERS collective amounts due to rounding.



SECTION C

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2023

Division	Employer	Contribution	Deferred Outflows of Resources							Deferred Inflows of Resources					Pension Expense		
			Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Court Clerk	EAST CAMDEN DISTRICT COURT	\$ 3,473.60	0.00102299%	\$ 29,812	\$ 1,683	\$ 3,711	\$ 1,402	\$ 137	\$ 6,933	\$ (164)	\$ -	\$ -	\$ (898)	\$ (1,062)	\$ 5,219	\$ 13	\$ 5,232
Court Clerk	ELKINS DISTRICT COURT	\$ 6,598.80	0.00194337%	56,633	3,197	7,049	2,662	585	13,493	(311)	0	0	(4,613)	(4,924)	9,914	1,019	10,933
Court Clerk	Eureka Springs District Court	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Court Clerk	EUREKA SPRINGS DISTRICT COURT	\$ 12,442.54	0.00366437%	106,787	6,028	13,291	5,020	10,923	35,262	(587)	0	0	(587)	(587)	18,693	9,402	28,095
Court Clerk	FAYETTEVILLE DISTRICT COURT	\$ 14,303.26	0.00421236%	122,756	6,929	15,279	5,771	1,157	29,136	(674)	0	0	(860)	(1,534)	21,488	860	23,348
Court Clerk	FT. SMITH DISTRICT COURT	\$ 15,913.10	0.00468646%	136,572	7,709	16,998	6,421	45	31,173	(750)	0	0	(1,226)	(1,976)	23,907	(219)	23,688
Court Clerk	HOXIE DISTRICT COURT	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	(232)	(232)	0	(5,213)	(5,213)
Court Clerk	LAKE VILLAGE DISTRICT COURT	\$ -	0.00000000%	0	0	0	0	1,682	1,682	0	0	0	(19,660)	(19,660)	0	(8,489)	(8,489)
Court Clerk	LITTLE ROCK DISTRICT COURT	\$ 30,091.68	0.00886210%	258,258	14,578	32,144	12,141	4,041	62,904	(6,193)	(1,419)	0	(6,193)	(7,612)	45,208	(12,217)	32,991
Court Clerk	LONKE DISTRICT COURT	\$ 5,952.20	0.00175294%	51,084	2,884	6,358	2,402	24	11,668	(281)	0	0	(10,532)	(10,813)	8,942	(5,626)	3,316
Court Clerk	MARION DISTRICT COURT	\$ 6,088.02	0.00179294%	52,250	2,949	6,503	2,456	1,951	13,859	(287)	0	0	(4,007)	(4,294)	9,146	(139)	9,007
Court Clerk	MAUMELLE DISTRICT COURT	\$ 6,408.54	0.00188734%	55,001	3,105	6,846	2,586	6,083	18,620	(302)	0	0	(2,240)	(2,542)	9,628	(742)	8,886
Court Clerk	MCCRORY DISTRICT COURT	\$ 330.96	0.00009747%	2,840	160	354	134	43	691	(16)	0	0	(218)	(234)	497	(103)	394
Court Clerk	MCGHEE DISTRICT COURT	\$ 4,237.04	0.00124782%	36,364	2,053	4,526	1,710	1,797	10,086	(200)	0	0	(3,041)	(3,241)	6,365	(227)	6,138
Court Clerk	NEWPORT DISTRICT COURT	\$ 6,463.73	0.00190399%	55,474	3,131	6,905	2,608	18	12,662	(305)	0	0	(1,733)	(2,038)	9,711	(656)	9,055
Court Clerk	NORTH LITTLE ROCK DIST. COURT	\$ 83,454.69	0.02457768%	716,239	40,430	89,146	33,672	52,137	215,385	(3,935)	0	0	(4,189)	(8,124)	125,377	22,468	147,845
Court Clerk	OSCEOLA DISTRICT COURT	\$ -	0.00000000%	0	0	0	0	743	743	0	0	0	(25,645)	(25,645)	0	(12,427)	(12,427)
Court Clerk	OZARK DISTRICT COURT	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	(804)	(804)
Court Clerk	Perry County District Court	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Court Clerk	PINE BLUFF DISTRICT COURT	\$ 10,384.37	0.00305823%	89,123	5,031	11,093	4,190	7,595	27,909	(490)	0	0	(857)	(1,347)	15,601	1,828	17,429
Court Clerk	SHERWOOD DISTRICT COURT	\$ 10,257.25	0.00302079%	88,031	4,969	10,957	4,139	95	20,160	(484)	0	0	(768)	(1,252)	15,410	(3,338)	12,072
Court Clerk	SILOAM SPRINGS DISTRICT COURT	\$ 8,159.19	0.00240291%	70,025	3,953	8,716	3,292	3,050	19,011	(385)	0	0	(17,548)	(17,933)	12,258	(9,833)	2,425
Court Clerk	SPRINGDALE DISTRICT COURT	\$ 12,298.72	0.00362201%	105,552	5,958	13,137	4,962	422	24,479	(580)	0	0	(85)	(665)	18,477	1,574	20,051
Court Clerk	TEXARKANA DISTRICT COURT	\$ 8,655.49	0.00254907%	74,285	4,193	9,246	3,492	5,849	22,780	(408)	0	0	(6,826)	(7,234)	13,003	(3,242)	9,761
Court Clerk	TRUMANN DISTRICT COURT	\$ 5,815.20	0.00171260%	49,908	2,817	6,212	2,346	6,841	18,216	(274)	0	0	(6,947)	(7,221)	8,736	(745)	7,991
Court Clerk	TYRONZA DISTRICT COURT	\$ 4,432.97	0.00130552%	38,045	2,148	4,735	1,789	1,830	10,502	(209)	0	0	(2,496)	(2,705)	6,660	(1,063)	5,597
Court Clerk	WALNUT RIDGE DISTRICT COURT	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	(335)	(335)	0	(7,962)	(7,962)
Court Clerk	WEST MEMPHIS DISTRICT COURT	\$ 8,991.96	0.00264816%	77,172	4,356	9,605	3,628	2,085	19,674	(424)	0	0	(1,099)	(1,523)	13,509	(368)	13,141
Court Clerk	WRIGHTSVILLE DISTRICT COURT	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	(24,193)	(24,193)	0	(10,291)	(10,291)
District Judge	ADJRS Pilot	\$ 728,318.10	0.21449203%	6,250,698	352,839	777,988	293,860	5,982	1,430,669	(34,339)	0	0	(560,709)	(595,048)	1,094,181	(258,406)	835,775
District Judge	Ashdown District Court	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	(1,163)	(1,163)	0	(24,829)	(24,829)
District Judge	Ashley County District Court	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
District Judge	Austin District Court	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
District Judge	Bischoe District Court	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
District Judge	Bradley County District Court	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
District Judge	Brinkley District Court	\$ 14,854.51	0.00437470%	127,487	7,196	15,868	5,993	8,242	37,299	(700)	0	0	(1,096)	(1,796)	22,317	4,470	26,787
District Judge	Cabot District Court	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
District Judge	Camden District Court	\$ -	0.00000000%	0	0	0	0	25	25	0	0	0	(28,320)	(28,320)	0	(18,262)	(18,262)
District Judge	Charleston District Court	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	(24,619)	(24,619)	0	(17,020)	(17,020)
District Judge	Cherokee Village District Judge	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	(9,132)	(9,132)	0	(6,457)	(6,457)
District Judge	Chicot County	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
District Judge	City of Ozark	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
District Judge	Clarksville District Court	\$ -	0.00000000%	0	0	0	0	23	23	0	0	0	(40,757)	(40,757)	0	(27,591)	(27,591)
District Judge	Crossett District Court	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
District Judge	Dermott District Court	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
District Judge	Devalls Bluff District Court	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
District Judge	East Camden District Court	\$ -	0.00000000%	0	0	0	0	1	1	0	0	0	(6,332)	(6,332)	0	(4,065)	(4,065)
District Judge	Elkins District Court	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
District Judge	Franklin County District Court	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	(403)	(403)
District Judge	Grant County District Court	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0



Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2023

Division	Employer	Contribution	Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense		
			Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Resources	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Resources	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Other	WASHINGTON WATER AUTHORITY	\$ 133,545.13	0.03932947%	\$ 1,146,134	\$ 64,697	\$ 142,653	\$ 53,882	\$ 1,090	\$ 262,322	\$ (6,296)	\$ -	\$ -	\$ (65,668)	\$ (71,964)	\$ 200,630	\$ (2,749)	\$ 197,881
Other	Watson Chapel Public Water	\$ 55,648.52	0.01638867%	477,596	26,959	59,444	22,453	38,773	147,629	(2,624)	0	0	(2,624)	83,603	96,378	179,981	
School District	ALMA SCHOOL DIST #30	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	
School District	Alpena School Dist #5	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	
School District	ARKADELPIA SCHOOL DIST #1	\$ 1,158.59	0.00034121%	9,943	561	1,238	467	0	2,266	(55)	0	(2,536)	(2,591)	1,741	(4,173)	(2,432)	
School District	ASHDOWN SCHOOL DIST #31	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	
School District	ATKINS SCHL DIST #18	\$ -	0.00000000%	0	0	0	0	1,856	1,856	0	0	(9,159)	(9,159)	0	(2,284)	(2,284)	
School District	BALD KNOB SCHOOL DIST	\$ -	0.00000000%	0	0	0	0	479	479	0	0	(7,429)	(7,429)	0	(2,688)	(2,688)	
School District	Barton Schl Dist #4	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	
School District	BALXITE SCHOOL DIST #14	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	
School District	Beebe School Dist	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	
School District	BENTON SCHOOL DIST #8	\$ 1,453.28	0.00042800%	12,473	704	1,552	586	587	3,429	(69)	0	(3,766)	(3,835)	2,183	(2,968)	(785)	
School District	Bentonville School Dist #5	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	
School District	BERGMAN SCHOOL DIST #3	\$ 1,110.32	0.00032699%	9,529	538	1,186	448	200	2,372	(52)	0	(161)	(213)	1,668	115	1,783	
School District	BERRYVILLE SCHOOL DIST	\$ -	0.00000000%	0	0	0	0	0	0	0	0	(3,624)	(3,624)	0	(2,797)	(2,797)	
School District	BLYTHEVILLE SCHL DIST #5	\$ -	0.00000000%	0	0	0	0	0	0	0	0	(431)	(431)	0	(1,052)	(1,052)	
School District	BOONVILLE SCHOOL DIST #65	\$ 1,824.12	0.00053721%	15,655	884	1,949	736	4	3,573	(86)	0	(168)	(254)	2,740	(104)	2,636	
School District	BRADLEY SCHOOL DIST #20	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	
School District	BRINKLEY SCHO DIST	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	
School District	Brookland School District No. 14	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	
School District	CABOT SCHL DIST #4	\$ -	0.00000000%	0	0	0	0	0	0	0	0	(3,464)	(3,464)	0	(2,916)	(2,916)	
School District	Cedarville School District No. 44	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	
School District	Clarendon School District No. 6	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	
School District	CLARKSVILLE SCHOOL DIST #17	\$ 2,512.61	0.00073997%	21,564	1,217	2,684	1,014	326	5,241	(118)	0	(539)	(657)	3,775	(3,086)	689	
School District	CLUNTON SCHOOL DIST	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	
School District	CONCORD SCHL DIST	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	
School District	CONWAY SCHOOL DIST	\$ -	0.00000000%	0	0	0	0	69	69	0	0	(5,305)	(5,305)	0	(2,950)	(2,950)	
School District	Corning School District No. 8	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	
School District	Cossatot River Schl Dist	\$ 1,636.02	0.00048181%	14,041	793	1,748	660	1,952	5,153	(77)	0	(1,019)	(1,096)	2,458	688	3,146	
School District	COTTER SCHOOL DIST #60	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	
School District	Crossett School Dist #52	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	
School District	Cutter Morning Star Schools	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	
School District	DARDANELLE SCHOOL DIST #15	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	
School District	DEER SCHOOL DIST #21	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	
School District	DES ARC SCHL DIST #5	\$ 719.42	0.00021187%	6,174	349	768	290	553	1,960	(34)	0	(2,958)	(2,992)	1,081	(645)	436	
School District	DOLLARWAY SCHOOLS	\$ -	0.00000000%	0	0	0	0	0	0	0	0	(70)	(70)	0	(1,386)	(1,386)	
School District	DOVER SCHL DIST #17	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	
School District	DUMAS SPECIAL SCHOOL DIST	\$ -	0.00000000%	0	0	0	0	0	0	0	0	(45)	(45)	0	(921)	(921)	
School District	EL DORADO SCHOOL DIST #15	\$ -	0.00000000%	0	0	0	0	104	104	0	0	(3,156)	(3,156)	0	(2,128)	(2,128)	
School District	ENGLAND SCHL DIST #2	\$ -	0.00000000%	0	0	0	0	0	0	0	0	(9)	(9)	0	(560)	(560)	
School District	FAIRVIEW SCHL DIST	\$ 1,087.30	0.00032021%	9,332	527	1,161	439	162	2,289	(51)	0	(5,972)	(6,023)	1,633	(1,482)	151	
School District	FAYETTEVILLE SCHOOL DIST #1	\$ 1,186.56	0.00034945%	10,184	575	1,267	479	418	2,739	(56)	0	(18,383)	(18,439)	1,783	(17,174)	(15,391)	
School District	Flippin Schl Dist #26	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	
School District	FORDYCE SCHOOL DIST #39	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	
School District	Foreman School District No. 25	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	
School District	FORREST CITY SCHOOL DIST	\$ 5,500.45	0.00161990%	47,207	2,665	5,876	2,219	3,314	14,074	(259)	0	(6,596)	(6,855)	8,264	(5,760)	2,504	
School District	Fouke School District No. 15	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	
School District	FT SMITH SCHOOL DIST	\$ 4,107.85	0.00120978%	35,255	1,990	4,388	1,657	13	8,048	(194)	0	(11,602)	(11,796)	6,171	(8,946)	(2,775)	
School District	GENOA CENTRAL SCHL DIST #1	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	
School District	GENTRY SCHOOL DIST #19	\$ -	0.00000000%	0	0	0	0	0	0	0	0	(105)	(105)	0	(2,185)	(2,185)	



Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2023

Division	Employer	Contribution	Proportionate Share	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 Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense	
School District	GREEN FOREST SCHOOL DIST	\$ -	0.00000000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(112)	(112)
School District	GREENWOOD SCHOOL DIST #25	\$ -	0.00000000%	0	0	0	0	563	563	0	0	0	0	(3,255)	(3,255)	0	(1,194)	(1,194)
School District	HAMBURG SCHOOL DIST #51	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	(479)	(479)
School District	Harrison School District No. 1	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
School District	Hazen School District No. 2	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
School District	Heber Springs Schl Dist #1	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
School District	HELENA, W. HELENA SCHL DIST #2	\$ 1,602.97	0.00047208%	13,757	777	1,712	647	2,316	5,452	(76)	0	0	(10,619)	(10,695)	2,408	(5,986)	(3,578)	
School District	Highland School District No. 42	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
School District	HOPE SCHOOL DIST #1A	\$ 5,224.21	0.00153855%	44,836	2,531	5,580	2,108	845	11,064	(246)	0	0	(1,254)	(1,500)	7,849	394	8,243	
School District	HORATIO SCHOOL DIST #55	\$ 893.99	0.00026328%	7,672	433	955	361	64	1,813	(42)	0	0	(29)	(71)	1,343	(62)	1,281	
School District	HOT SPRINGS SCHOOL DIST	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	(17,337)	(17,337)	0	(13,693)	(13,693)	
School District	Hoxie School District No. 46	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
School District	HUNTSVILLE SCHL DIST	\$ -	0.00000000%	0	0	0	0	305	305	0	0	0	(4,159)	(4,159)	0	(1,974)	(1,974)	
School District	Izard Co Consol Schl Dist #1	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
School District	Jackson County School District No. 5	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
School District	Jasper School District No. 1	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
School District	JONESBORO PUBLIC SCHOOLS	\$ -	0.00000000%	0	0	0	0	680	680	0	0	0	(7,948)	(7,948)	0	(2,249)	(2,249)	
School District	JUNCTION CITY SCHOOL DIST #75	\$ -	0.00000000%	0	0	0	0	43	43	0	0	0	(1,684)	(1,684)	0	(877)	(877)	
School District	LAFAYETTE COUNTY SCHOOL DIST.	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	(86)	(86)	0	(1,814)	(1,814)	
School District	LAKE HAMILTON SCHOOL DIST #5	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	(43)	(43)	
School District	LAKE SIDE PUBLIC SCHOOLS	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
School District	Lavaca School District No. 3	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
School District	LEE COUNTY SCHOOL DIST	\$ 1,253.12	0.00036905%	10,755	607	1,339	506	139	2,591	(59)	0	0	(33)	(92)	1,883	142	2,025	
School District	LITTLE ROCK SCHL DIST	\$ 10,843.47	0.00319344%	93,063	5,253	11,583	4,375	745	21,956	(511)	0	0	(9,436)	(9,947)	16,291	(17,452)	(1,161)	
School District	LONKE SCHL DIST #1	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
School District	MAGAZINE SCHOOL DIST #15	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	(189)	(189)
School District	MAGNOLIA SCHOOL DIST #14	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	(847)	(847)	0	(1,377)	(1,377)	
School District	MALVERN SCHOOL DIST	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
School District	MARION SCHOOL DIST #3	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	(5)	(5)	0	(741)	(741)	
School District	MCCRORY PUBLIC SCHOOLS	\$ -	0.00000000%	0	0	0	0	656	656	0	0	0	(9,784)	(9,784)	0	(4,968)	(4,968)	
School District	Menell Schl Dist#37 (Stephens)	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
School District	MOUNTAIN HOME SCHOOL DIST #9	\$ 927.87	0.00027326%	7,963	450	991	374	919	2,734	(44)	0	0	(22)	(66)	1,394	178	1,572	
School District	MOUNTAIN VIEW SCHOOL DIST	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
School District	MOUNTAINBURG SCHOOL DIST #16	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	(267)	(267)	0
School District	Newport School District	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
School District	NO LITTLE ROCK SCHL DIST	\$ 1,857.92	0.00054716%	15,945	900	1,985	750	0	3,635	(88)	0	0	(1,427)	(1,515)	2,791	(4,170)	(1,379)	
School District	OSCEOLA SCHL DIST #1	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
School District	OZARK SCHOOL DIST #14	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	(102)	(102)	0
School District	PARAGOULD SCHOOL DIST #1	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
School District	PIGGOTT SCHL DIST #52	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	(418)	(418)	0	(765)	(765)	
School District	PINE BLUFF SCHOOLS	\$ 4,983.57	0.00146768%	42,771	2,414	5,323	2,011	0	9,748	(235)	0	0	(8,871)	(9,106)	7,487	(10,144)	(2,657)	
School District	Pocahontas School District No. 19	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
School District	POTTSVILLE SCHL DIST #61	\$ 491.53	0.00014476%	4,219	238	525	198	2	963	(23)	0	0	(2,839)	(2,862)	738	(1,039)	(301)	
School District	PULASKI CO SPECIAL SCHL DIST	\$ 1,291.58	0.00038037%	11,085	626	1,380	521	581	3,108	(61)	0	0	(3,365)	(3,426)	1,940	(8,987)	(7,047)	
School District	ROGERS SCHOOL DIST #30	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	(18)	(18)	0
School District	RUSSELLVILLE SCHL DIST #14	\$ 60.00	0.00001767%	515	29	64	24	0	117	(3)	0	0	(14,209)	(14,212)	90	(9,457)	(9,367)	
School District	Stearcy Co Schl Dist (was MARSH	\$ 158.63	0.00004672%	1,362	77	169	64	570	880	(7)	0	0	(2,793)	(2,800)	238	(851)	(613)	
School District	SHERIDAN SCHOOL DIST #37	\$ 710.51	0.00020925%	6,098	344	759	287	252	1,642	(33)	0	0	(1,902)	(1,935)	1,067	(4,638)	(3,571)	
School District	SHIRLEY SCHOOL DIST #3	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
School District	SILOAM SPRINGS SCHL DIST #21	\$ -	0.00000000%	0	0	0	0	454	454	0	0	0	(8,981)	(8,981)	0	(4,953)	(4,953)	



Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2023

Division	Employer	Contribution	Proportionate Share	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
					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 Share of Contributions	Total Deferred Outflows of Resources	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 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 Employer Pension Expense
School District	Smackover School Dist #39	\$ -	0.00000000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School District	SO CONWAY CO SCHL DIST	\$ 2,677.42	0.00078851%	22,979	1,297	2,860	1,080	3,723	8,960	(126)	0	0	(6,492)	(6,618)	4,022	(1,585)	2,437
School District	South Central Co-Op	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
School District	SOUTH MISS. CO SCHL DIST #57	\$ -	0.00000000%	0	0	0	0	1	1	0	0	(1,255)	(1,255)	0	(1,120)	(1,120)	
School District	South pike Co SD (old Murfreesb	\$ -	0.00000000%	0	0	0	0	3	3	0	0	(1,736)	(1,736)	0	(1,796)	(1,796)	
School District	SOUTHSIDE SCHL DIST #3	\$ -	0.00000000%	0	0	0	0	0	0	0	0	(1,839)	(1,839)	0	(2,281)	(2,281)	
School District	Springdale School Dist #50	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
School District	Stuttgart School District	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
School District	TEXARKANA SCHL DIST #7	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
School District	TRUMANN SCHL DIST #22	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
School District	TWO RIVERS SCHOOL DISTRICT	\$ 870.16	0.00025626%	7,468	422	929	351	398	2,100	(41)	0	(29)	(70)	1,307	159	1,466	
School District	Valley Springs School District No. 2	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
School District	VAN BUREN SCHOOL DIST #42	\$ 913.12	0.00026892%	7,837	442	975	368	821	2,606	(43)	0	(7,186)	(7,229)	1,372	(3,933)	(2,561)	
School District	WILONIA SCHOOL DIST	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
School District	WALDRON SCHOOL DIST	\$ 678.10	0.00019970%	5,820	329	724	274	954	2,281	(32)	0	(414)	(446)	1,019	292	1,311	
School District	WARREN SCHOOL DIST #1	\$ -	0.00000000%	0	0	0	0	0	0	0	0	(4,706)	(4,706)	0	(2,507)	(2,507)	
School District	WATSON CHAPEL SCHOOL DIST #24	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	(398)	(398)	
School District	WEST MEMPHIS SCHOOL CAFETERIA	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
School District	WHITE HALL SCHOOL DIST	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
School District	WYNNIE SCHOOL DIST #9	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	(132)	(132)
School District	YELLVILLE SUMMITT SCHL DIST #4	\$ -	0.00000000%	0	0	0	0	0	0	0	0	(18)	(18)	0	(537)	(537)	
State	10th JD Victim Assistance Ofc	\$ 5,215.68	0.00153603%	44,763	2,527	5,571	2,104	15,261	25,463	(246)	0	(10,330)	(10,576)	7,836	(1,297)	6,539	
State	15th Jud Victim/Witness Office	\$ 12,918.95	0.00380467%	110,875	6,259	13,800	5,213	230	25,502	(609)	0	(2,674)	(3,283)	19,409	3,319	22,728	
State	21ST JUDICIAL DRUG TASK FORCE	\$ 6,459.57	0.00190236%	55,438	3,129	6,900	2,606	9,635	22,270	(305)	0	(7,715)	(8,020)	9,704	(1,261)	8,443	
State	3RD JUD DRUG TASK FORCE	\$ 17,786.01	0.00523804%	152,646	8,617	18,999	7,176	1,582	36,374	(839)	0	(26,438)	(27,277)	26,721	(4,121)	22,600	
State	ABSTRACTERS BOARD OF EXAMINERS	\$ -	0.00000000%	0	0	0	0	0	0	0	0	(699)	(699)	0	(1,407)	(1,407)	
State	ADMIN OFFICE OF THE COURTS M	\$ 3,527,666.89	1.03890928%	30,275,755	1,709,003	3,768,245	1,423,335	129,681	7,030,264	(166,322)	0	(799,163)	(965,485)	5,299,754	(273,786)	5,025,968	
State	APPRAISERS LICENSING/CERT BD	\$ 34,436.10	0.01014154%	295,543	16,683	36,785	13,894	38,902	106,264	(1,624)	0	(11,928)	(13,552)	51,735	(4,495)	47,240	
State	AR BURIAL ASSOC BD M	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	(3,722)	(3,722)	
State	AR Child Abuse & Neglect Prev	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
State	AR CLAIMS COMMISSION M	\$ 69,401.17	0.02043887%	595,627	33,622	74,134	28,002	32,912	168,670	(3,272)	0	(3,422)	(6,694)	104,264	12,938	117,202	
State	AR CO CONSERV DIST	\$ 18,593.20	0.00547576%	159,574	9,008	19,861	7,502	10,652	47,023	(877)	0	(21,453)	(22,330)	27,933	2,770	30,703	
State	AR CRIME INFO CENTER M	\$ 298,879.85	0.08802108%	2,565,098	144,794	319,263	120,598	41,211	625,859	(14,092)	0	(294,130)	(308,222)	449,019	(298,168)	150,851	
State	AR DEV. & FINANCE AUTHORITY	\$ 482,131.03	0.14198914%	4,137,828	233,572	515,011	194,529	25,695	968,807	(22,731)	0	(234,997)	(257,728)	724,325	(220,973)	503,352	
State	AR Disability Determ for SSA	\$ 5,117,694.24	1.50717746%	43,921,963	2,479,303	5,466,708	2,064,875	2,211,959	12,222,845	(241,289)	0	(542,232)	(783,521)	7,688,515	2,175,082	9,863,597	
State	AR Economic Dev Comm M	\$ 607,747.53	0.17898361%	5,215,916	294,428	649,194	245,213	0	1,188,835	(28,654)	0	(728,162)	(756,816)	913,043	(750,557)	162,486	
State	AR EMPLOYMENT SECURITY DIV M	\$ 4,728,340.33	1.39251148%	40,580,382	2,290,678	5,050,801	1,907,780	1,740,749	10,990,008	(222,931)	0	(7,784,072)	(8,007,003)	7,103,573	(1,357,104)	5,746,469	
State	AR ETHICS COMM	\$ 108,787.65	0.03203831%	933,656	52,703	116,207	43,893	27,129	239,932	(5,129)	0	(22,070)	(27,199)	163,436	35,805	199,241	
State	AR Forestry Commission	\$ -	0.00000000%	0	0	0	0	35	35	0	0	(778)	(778)	0	(81)	(81)	
State	AR GAME & FISH COMM M	\$ 4,988,361.68	1.46908861%	42,811,983	2,416,647	5,328,555	2,012,693	1,621,407	11,379,302	(235,191)	0	(730,771)	(965,962)	7,494,213	154,838	7,649,051	
State	AR GEOLOGICAL COMM M	\$ 126,050.10	0.03712216%	1,081,809	61,066	134,646	50,858	0	246,570	(5,943)	0	(266,456)	(272,399)	189,370	(204,285)	(14,915)	
State	AR HISTORY COMMISSION M	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
State	AR Lottery Commission	\$ 620,360.13	0.18269806%	5,324,162	300,538	662,667	250,301	39,540	1,253,404	(29,249)	0	(109,771)	(139,020)	931,992	(53,837)	878,155	
State	AR MINORITY HEALTH COMM	\$ 53,430.79	0.01573554%	458,563	25,885	57,075	21,558	11,032	115,550	(2,519)	0	(51,503)	(54,022)	80,271	(13,833)	66,438	
State	AR MOTOR VEHICLE COMM M	\$ 23,882.77	0.00703355%	204,971	11,570	25,512	9,636	0	46,718	(1,126)	0	(48,078)	(49,204)	35,880	(25,738)	10,142	
State	AR PUBLIC DEFENDER COMM	\$ 3,459,442.83	1.01881707%	29,690,230	1,675,952	3,695,368	1,395,808	667,276	7,434,404	(163,106)	0	0	(163,106)	5,197,258	548,380	5,745,638	
State	AR PUBLIC EMPLOYEES RET SYSTEM	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
State	AR REAL ESTATE COMMISSION	\$ 108,637.36	0.03199405%	932,366	52,630	116,046	43,833	44,857	257,366	(5,122)	0	(31,566)	(36,688)	163,210	2,829	166,039	
State	AR SCHOOL FOR THE BLIND M	\$ -	0.00000000%	0	0	0	0	0	0	0	0	(413)	(413)	0	(8,522)	(8,522)	
State	AR SCHOOL FOR THE DEAF M	\$ 7,217.04	0.00212544%	61,939	3,496	7,709	2,912	5,888	20,005	(340)	0	(3,843)	(4,183)	10,842	(292)	10,550	



SECTION D

SCHEDULE OF DEFERRED RESOURCES BY EMPLOYER BY YEAR

Schedule of Deferred Resources by Employer by Year as of June 30, 2023

Division	Employer	Schedule of Deferred Inflows and Outflows			
		2024	2025	2026	2027
County	AR RIVER VALLEY REG LIBRARY	\$ 11,371	\$ 10,332	\$ 44,752	\$ (1,871)
County	ARKANSAS COUNTY	471,869	176,761	819,999	(42,291)
County	ASHLEY COUNTY	227,505	165,286	927,426	(48,892)
County	ASSOC OF ARKANSAS COUNTIES	350,471	204,662	730,850	(36,738)
County	BAXTER COUNTY	1,135,936	707,711	1,814,200	(96,526)
County	Baxter County Library	77,058	43,435	150,635	(7,548)
County	BENTON COUNTY	4,064,044	2,570,457	8,382,928	(443,827)
County	BOONE COUNTY	781,915	494,301	1,583,585	(81,958)
County	BRADLEY COUNTY	92,294	53,194	297,711	(17,915)
County	CALHOUN COUNTY	190,710	97,317	471,208	(25,183)
County	CARROLL COUNTY	519,545	300,100	1,088,005	(60,674)
County	CHICOT COUNTY	191,112	113,327	396,051	(19,767)
County	CLARK COUNTY	305,855	203,345	803,275	(45,078)
County	CLAY COUNTY	178,948	56,886	368,798	(21,236)
County	CLAY COUNTY, WESTERN DIST	15,539	19,761	135,000	(7,570)
County	CLEBURNE COUNTY	332,190	168,019	953,508	(52,576)
County	CLEVELAND COUNTY	124,997	6,579	275,573	(18,272)
County	COLUMBIA COUNTY	287,156	65,415	653,896	(49,233)
County	CONWAY COUNTY	438,629	159,964	937,101	(60,508)
County	CRAIGHEAD COUNTY	1,254,817	558,839	3,008,691	(163,927)
County	CRAWFORD COUNTY	910,652	585,821	1,812,175	(95,494)
County	CRITTENDEN COUNTY	911,173	648,111	2,184,219	(107,390)
County	CROSS COUNTY	317,877	128,285	633,165	(33,066)
County	DALLAS COUNTY	237,282	114,743	442,241	(27,312)
County	DESHA COUNTY	285,735	117,891	429,596	(26,870)
County	DRAINAGE DIST # 9 (GR. LAKE)	7,085	797	19,896	(1,137)
County	DREW COUNTY	442,686	229,965	772,696	(43,539)
County	E. Cen. AR Reg. Library	(4,968)	(9,070)	32,144	(2,457)
County	FAULKNER COUNTY	1,195,486	812,925	3,151,293	(169,732)
County	FRANKLIN COUNTY	592,555	302,408	955,942	(52,078)
County	FULTON COUNTY	249,067	164,353	501,088	(25,367)
County	GARLAND COUNTY	1,359,761	439,288	3,671,886	(206,727)
County	GRANT COUNTY	252,309	135,207	659,720	(39,104)
County	GREENE COUNTY	911,667	508,015	1,408,103	(78,856)
County	HEMPSTEAD COUNTY	444,018	267,457	864,535	(54,558)
County	HOT SPRINGS COUNTY	272,227	174,254	843,551	(44,584)
County	HOWARD COUNTY	223,219	124,470	605,071	(32,347)
County	INDEPENDENCE COUNTY	433,952	261,367	1,326,417	(80,621)
County	IZARD COUNTY	327,392	174,931	694,570	(37,571)
County	JACKSON COUNTY	500,008	276,733	862,720	(45,139)
County	JEFFERSON COUNTY	774,176	507,563	2,298,518	(127,699)
County	JOHNSON COUNTY	626,251	377,895	981,470	(53,779)
County	LAFAYETTE COUNTY	286,056	192,317	542,023	(26,736)
County	LAWRENCE COUNTY	261,563	193,027	636,980	(37,977)
County	LEE COUNTY	100,959	51,699	294,162	(16,909)
County	LINCOLN COUNTY	248,550	90,950	372,213	(25,475)
County	LITTLE RIVER COUNTY	451,427	180,528	752,195	(42,154)
County	LOGAN COUNTY	280,173	75,384	881,112	(54,476)
County	LONOKE COUNTY	760,334	475,384	1,449,427	(83,250)
County	MADISON COUNTY	442,763	228,925	880,222	(50,481)



Schedule of Deferred Resources by Employer by Year as of June 30, 2023

		Schedule of Deferred Inflows and Outflows			
Division	Employer	2024	2025	2026	2027
County	MARION COUNTY	\$ 213,217	\$ 139,310	\$ 696,365	\$ (40,554)
County	MILLER COUNTY	470,237	230,497	1,308,425	(75,857)
County	MISSISSIPPI COUNTY	590,100	330,680	1,620,798	(91,258)
County	MONROE COUNTY	61,703	9,855	221,402	(13,184)
County	MONTGOMERY COUNTY	326,668	156,510	539,220	(32,196)
County	NEVADA COUNTY	141,481	38,582	320,778	(22,439)
County	NEWTON COUNTY	219,649	122,376	480,089	(26,868)
County	OUACHITA COUNTY	578,451	305,395	1,197,460	(65,625)
County	PERRY COUNTY	231,091	142,948	442,865	(25,213)
County	PHILLIPS COUNTY	441,105	186,708	621,954	(36,039)
County	Phillips County Library	3,561	1,264	19,776	(1,160)
County	PIKE COUNTY	257,499	118,922	541,474	(30,028)
County	POINSETT COUNTY	460,677	228,874	805,999	(45,547)
County	POLK COUNTY	371,813	135,924	802,087	(44,776)
County	POPE COUNTY	839,860	265,089	2,036,237	(120,554)
County	PRAIRIE COUNTY	311,763	205,282	559,305	(29,571)
County	PULASKI COUNTY	5,258,572	3,748,583	13,102,177	(671,911)
County	RANDOLPH COUNTY	354,505	147,046	628,199	(37,632)
County	Randolph County Nursing Home	462,978	212,384	1,399,872	(77,553)
County	SALINE COUNTY	1,249,171	617,824	2,764,866	(153,381)
County	Saline County Library	96,558	59,088	318,814	(18,345)
County	SCOTT COUNTY	292,807	145,507	521,465	(27,891)
County	SEARCY COUNTY	237,381	92,073	416,758	(26,041)
County	SEBASTIAN COUNTY JUDGE	1,110,920	405,255	3,251,563	(181,102)
County	SEVIER COUNTY	1,654,903	1,344,409	2,199,279	(83,264)
County	SHARP COUNTY	339,140	155,734	559,726	(34,302)
County	ST FRANCIS COUNTY	598,300	377,987	1,005,809	(49,490)
County	STONE COUNTY	255,414	134,316	474,431	(26,176)
County	UNION COUNTY	761,161	309,337	1,589,159	(86,431)
County	VAN BUREN COUNTY	544,756	354,998	1,043,457	(52,732)
County	WASHINGTON COUNTY	3,447,318	2,184,787	7,060,203	(390,262)
County	WHITE CO PUBLIC LIBRARY	27,906	34,608	132,657	(6,990)
County	WHITE COUNTY	724,830	231,703	1,425,983	(110,498)
County	WHITE RIVER REG LIBRARY	11,178	261	34,385	(1,968)
County	WOODRUFF COUNTY	133,077	12,661	254,114	(17,060)
County	YELL CO LIBRARY	26,464	14,784	33,668	(2,567)
County	YELL COUNTY	369,692	108,844	713,684	(47,033)
Court Clerk	Alpena District Court	(606)	(334)	613	(52)
Court Clerk	Benton County District Court	-	-	-	-
Court Clerk	BERRYVILLE DISTRICT COURT	15,310	7,140	19,474	(969)
Court Clerk	BLYTHEVILLE DISTRICT COURT	3,683	1,685	10,435	(579)
Court Clerk	BOONEVILLE DISTRICT COURT	(5,786)	(2,053)	2,808	(185)
Court Clerk	CAMDEN DISTRICT COURT	1,722	656	3,944	(218)
Court Clerk	Cherokee Village District Cour	2,459	625	4,560	(311)
Court Clerk	CLARENDON DISTRICT COURT	(1,427)	(3,351)	4,960	(420)
Court Clerk	CONWAY DISTRICT COURT	7,871	(220)	24,417	(1,356)
Court Clerk	DEQUEEN DISTRICT COURT	8,743	4,357	24,615	(1,403)
Court Clerk	DERMOTT DISTRICT COURT	1,037	386	4,335	(254)
Court Clerk	DEVALLS BLUFF DISTRICT COURT	6,014	3,752	5,991	(348)
Court Clerk	DUMAS DISTRICT COURT	3,361	1,053	12,142	(699)



Schedule of Deferred Resources by Employer by Year as of June 30, 2023

Division	Employer	Schedule of Deferred Inflows and Outflows			
		2024	2025	2026	2027
Court Clerk	EAST CAMDEN DISTRICT COURT	\$ 1,317	\$ 424	\$ 4,380	\$ (250)
Court Clerk	ELKINS DISTRICT COURT	327	772	7,946	(476)
Court Clerk	EUREKA SPRINGS DISTRICT COURT	12,551	5,192	17,829	(897)
Court Clerk	FAYETTEVILLE DISTRICT COURT	6,244	3,677	18,712	(1,031)
Court Clerk	FT. SMITH DISTRICT COURT	6,187	3,497	20,660	(1,147)
Court Clerk	HOXIE DISTRICT COURT	(232)	-	-	-
Court Clerk	LAKE VILLAGE DISTRICT COURT	(7,264)	(7,882)	(2,832)	-
Court Clerk	LITTLE ROCK DISTRICT COURT	9,874	7,367	40,221	(2,170)
Court Clerk	LONOKE DISTRICT COURT	(3,467)	(1,885)	6,636	(429)
Court Clerk	MARION DISTRICT COURT	2,476	674	6,855	(440)
Court Clerk	MAUMELLE DISTRICT COURT	4,570	3,848	8,121	(461)
Court Clerk	MCCRORY DISTRICT COURT	15	59	407	(24)
Court Clerk	MCGEHEE DISTRICT COURT	1,613	749	4,788	(305)
Court Clerk	NEWPORT DISTRICT COURT	1,958	950	8,182	(466)
Court Clerk	NORTH LITTLE ROCK DIST. COURT	56,649	34,982	121,647	(6,017)
Court Clerk	OSCEOLA DISTRICT COURT	(12,536)	(10,989)	(1,377)	-
Court Clerk	OZARK DISTRICT COURT	-	-	-	-
Court Clerk	Perry County District Court	-	-	-	-
Court Clerk	PINE BLUFF DISTRICT COURT	6,990	5,259	15,061	(748)
Court Clerk	SHERWOOD DISTRICT COURT	4,361	2,073	13,213	(739)
Court Clerk	SILOAM SPRINGS DISTRICT COURT	(7,084)	(2,665)	11,415	(588)
Court Clerk	SPRINGDALE DISTRICT COURT	5,723	2,884	16,095	(888)
Court Clerk	TEXARKANA DISTRICT COURT	2	4,366	11,802	(624)
Court Clerk	TRUMANN DISTRICT COURT	2,854	2,402	6,158	(419)
Court Clerk	TYRONZA DISTRICT COURT	942	921	6,253	(319)
Court Clerk	WALNUT RIDGE DISTRICT COURT	(335)	-	-	-
Court Clerk	WEST MEMPHIS DISTRICT COURT	4,595	2,693	11,512	(649)
Court Clerk	WRIGHTSVILLE DISTRICT COURT	(10,073)	(9,140)	(4,980)	-
District Judge	ADJRS Pilot	(76,042)	25,531	938,640	(52,508)
District Judge	Ashdown District Court	(1,163)	-	-	-
District Judge	Ashley County District Court	-	-	-	-
District Judge	Austin District Court	-	-	-	-
District Judge	Biscoe District Court	-	-	-	-
District Judge	Bradley County District Court	-	-	-	-
District Judge	Brinkley District Court	10,501	5,115	20,958	(1,071)
District Judge	Cabot District Court	-	-	-	-
District Judge	Camden District Court	(19,232)	(9,063)	-	-
District Judge	Charleston District Court	(17,489)	(7,130)	-	-
District Judge	Cherokee Village District Judg	(6,485)	(2,647)	-	-
District Judge	Chicot County	-	-	-	-
District Judge	City of Ozark	-	-	-	-
District Judge	Clarksville District Court	(28,727)	(12,007)	-	-
District Judge	Crossett District Court	-	-	-	-
District Judge	Dermott District Court	-	-	-	-
District Judge	Devalls Bluff District Court	-	-	-	-
District Judge	East Camden District Court	(4,253)	(2,078)	-	-
District Judge	Elkins District Court	-	-	-	-
District Judge	Franklin County District Court	-	-	-	-
District Judge	Grant County District Court	-	-	-	-



Schedule of Deferred Resources by Employer by Year as of June 30, 2023

Division	Employer	Schedule of Deferred Inflows and Outflows			
		2024	2025	2026	2027
District Judge	Hamburg District Court	\$ -	\$ -	\$ -	\$ -
District Judge	Hazen District Court	-	-	-	-
District Judge	Helena/West Helena Dist Judge	-	-	-	-
District Judge	Hot Springs District Court	(72,676)	(33,463)	-	-
District Judge	Lee County District Court	-	-	-	-
District Judge	Little Rock District Court	1,398	609	3,917	(214)
District Judge	Malvern District Court	-	-	-	-
District Judge	Newport District Court	(44,101)	(17,322)	-	-
District Judge	Newton County District Court	-	-	-	-
District Judge	Ouachita County District Court	(23,393)	(9,308)	-	-
District Judge	Phillips County District Court	-	-	-	-
District Judge	Prairie Grove District Court	-	-	-	-
District Judge	Randolph County District Court	(28,638)	-	-	-
District Judge	Sharp County District Court	(27,538)	(11,338)	-	-
District Judge	Sheridan District Court	-	-	-	-
District Judge	Sherwood District Court	-	-	-	-
District Judge	Ward District Court	-	-	-	-
District Judge	West Fork District Court	-	-	-	-
District Judge	Woodruff County District Court	(18,779)	(8,128)	-	-
Municipal	ALMA WATER & SEWER DEPT	40,906	23,133	113,468	(6,480)
Municipal	AR MUNICIPAL LEAGUE	556,163	186,408	1,394,824	(79,970)
Municipal	ARKANSAS CITY	(5,963)	(7,631)	6,100	(405)
Municipal	BATESVILLE WATERWORKS	67,862	(7,467)	290,604	(19,995)
Municipal	BRADFORD WATER & SEWER	2,107	5,100	17,769	(729)
Municipal	BRINKLEY MUN WATER & SEWER DPT	13,014	(1,081)	61,308	(3,914)
Municipal	CADDO VALLEY	13,871	3,217	22,351	(1,256)
Municipal	CAMDEN WATER & UTILITIES	84,274	39,614	216,742	(12,053)
Municipal	CAMMACK VILLAGE	3,617	4,454	12,461	(630)
Municipal	CAVE CITY	18,153	9,381	42,969	(2,239)
Municipal	CENTRAL ARKANSAS WATER	1,634,001	782,659	4,761,039	(261,189)
Municipal	City of Alexander	25,664	(4,646)	55,117	(3,478)
Municipal	CITY OF ALMA	153,300	79,978	347,534	(18,082)
Municipal	CITY OF ARKADELPHIA	279,322	112,872	770,956	(43,140)
Municipal	CITY OF ASH FLAT	46,256	27,315	82,081	(4,593)
Municipal	CITY OF ASHDOWN	130,764	64,023	271,656	(16,037)
Municipal	CITY OF AUGUSTA	41,848	52,196	164,493	(8,862)
Municipal	City of Austin	21,608	1,765	64,531	(3,679)
Municipal	City of Batesville	150,997	93,276	431,152	(25,439)
Municipal	CITY OF BEEBE	262,427	128,985	479,949	(26,976)
Municipal	CITY OF BENTONVILLE	2,702,363	1,514,989	5,321,314	(282,371)
Municipal	CITY OF BETHEL HEIGHTS	(120,318)	(13,129)	-	-
Municipal	CITY OF BISCOE	727	1,692	9,227	(500)
Municipal	CITY OF BONO	33,415	27,126	86,729	(4,776)
Municipal	CITY OF BRADFORD	(1,600)	(5,452)	1,114	(310)
Municipal	CITY OF BRINKLEY	25,479	6,670	85,215	(5,897)
Municipal	CITY OF BRYANT	618,168	375,073	1,300,729	(66,516)
Municipal	CITY OF CABOT	739,543	400,060	1,330,936	(71,102)
Municipal	CITY OF CALICO ROCK	26,655	7,920	51,430	(3,313)
Municipal	CITY OF CARLSLE	69,772	35,144	149,283	(8,186)
Municipal	City of Cave Springs	100,922	58,300	157,156	(7,013)



Schedule of Deferred Resources by Employer by Year as of June 30, 2023

Division	Employer	Schedule of Deferred Inflows and Outflows			
		2024	2025	2026	2027
Municipal	City of Cedarville	\$ 443	\$ 303	\$ 2,095	\$ (115)
Municipal	City of Centerton	327,192	177,113	533,717	(26,744)
Municipal	CITY OF CHARLESTON	23,104	22,179	126,917	(6,542)
Municipal	CITY OF CHERRY VALLEY	6,839	2,061	(986)	(576)
Municipal	CITY OF CLARKSVILLE	95,366	44,646	241,492	(15,079)
Municipal	CITY OF CLINTON	37,629	22,582	82,313	(4,291)
Municipal	CITY OF CORNING	34,009	33,134	133,377	(7,136)
Municipal	CITY OF COTTER	37,422	26,583	77,093	(3,768)
Municipal	City of Crawfordsville	17,087	8,344	27,117	(1,551)
Municipal	CITY OF CROSSETT	82,584	54,554	325,099	(18,811)
Municipal	City of Danville	40,865	36,411	48,379	(1,396)
Municipal	City of Dardanelle	413,219	337,054	376,042	(14,058)
Municipal	City of Decatur	59,605	52,744	188,269	(9,887)
Municipal	CITY OF DES ARC	58,181	20,747	169,591	(8,848)
Municipal	City of DeWitt	74,728	46,533	174,633	(9,109)
Municipal	CITY OF DIERKS	33,586	21,686	62,646	(3,601)
Municipal	CITY OF DOVER	21,598	9,415	58,369	(3,389)
Municipal	City of Elkins	27,043	24,095	32,016	(923)
Municipal	CITY OF ELM SPRINGS	10,495	(13,052)	29,765	(2,253)
Municipal	City of Emerson	-	-	-	-
Municipal	CITY OF ENGLAND	18,637	25,230	191,587	(10,072)
Municipal	CITY OF EUDORA	52,172	32,947	133,800	(6,879)
Municipal	CITY OF FARMINGTON	69,079	42,705	203,881	(11,701)
Municipal	CITY OF FLIPPIN	44,451	28,220	98,591	(5,073)
Municipal	CITY OF FORDYCE	(2,510)	(17,155)	119,669	(8,089)
Municipal	CITY OF FOREMAN	21,740	6,352	39,028	(2,134)
Municipal	CITY OF FULTON	-	-	-	-
Municipal	CITY OF GASSVILLE	29,242	16,421	96,418	(5,439)
Municipal	City of Gentry	124,041	91,373	233,963	(11,629)
Municipal	City of Goshen	25,149	10,156	29,336	(1,535)
Municipal	CITY OF GRAVETTE	37,868	2,237	106,271	(7,098)
Municipal	CITY OF GREEN FOREST	78,395	1,742	200,571	(12,244)
Municipal	City of Greenbrier	476,763	389,904	437,564	(16,223)
Municipal	City of Greenland	45,055	36,474	69,080	(2,586)
Municipal	City of Greens Ferry	56,681	45,626	49,373	(1,929)
Municipal	CITY OF GUM SPRINGS	(15,006)	-	-	-
Municipal	City of Guy	49,975	44,528	59,166	(1,705)
Municipal	CITY OF HACKETT	16,473	8,296	35,589	(1,940)
Municipal	CITY OF HAMBURG	125,113	72,602	208,115	(11,263)
Municipal	CITY OF HAMPTON	11,598	6,417	58,683	(3,455)
Municipal	CITY OF HARDY	37,430	16,015	18,639	(2,424)
Municipal	CITY OF HARRISBURG	62,400	30,444	121,158	(6,698)
Municipal	CITY OF HARRISON	207,155	68,607	791,134	(44,709)
Municipal	CITY OF HASKELL	31,513	4,012	60,391	(3,548)
Municipal	CITY OF HAZEN	85,528	33,754	215,541	(11,848)
Municipal	CITY OF HEBER SPRINGS	94,223	86,159	295,746	(14,824)
Municipal	City of Helena-West Helena	118,984	(47,860)	351,727	(30,146)
Municipal	CITY OF HOLLY GROVE	-	-	-	-
Municipal	CITY OF HOPE	358,237	247,057	822,102	(44,345)
Municipal	CITY OF HORATIO	12,207	5,666	50,268	(2,752)



Schedule of Deferred Resources by Employer by Year as of June 30, 2023

Division	Employer	Schedule of Deferred Inflows and Outflows			
		2024	2025	2026	2027
Municipal	CITY OF HOT SPRINGS	\$ 1,455,541	\$ 686,536	\$ 3,810,922	\$ (218,211)
Municipal	CITY OF HUNTINGTON	7,787	1,634	23,983	(1,404)
Municipal	CITY OF HUNTSVILLE	25,855	19,808	82,579	(4,833)
Municipal	CITY OF HUTTIG	(1,684)	(5,697)	14,299	(1,092)
Municipal	CITY OF JACKSONVILLE	551,380	378,930	1,269,164	(63,832)
Municipal	CITY OF JASPER	65,108	44,231	84,835	(3,891)
Municipal	City of Junction City	13,395	5,721	18,226	(1,038)
Municipal	CITY OF KIBLER	10,125	1,598	14,902	(850)
Municipal	City of Knoxville	11,980	3,180	24,500	(1,908)
Municipal	CITY OF LAMAR	18,760	5,443	36,961	(2,652)
Municipal	City of Lavaca	15,386	8,800	38,836	(2,209)
Municipal	CITY OF LEPANTO	1,285	3,380	59,205	(3,308)
Municipal	City of Leslie	7,217	2,713	14,898	(804)
Municipal	CITY OF LEWISVILLE	22,457	3,437	63,283	(3,502)
Municipal	CITY OF LINCOLN	91,759	52,551	186,525	(10,152)
Municipal	CITY OF LOCKESBURG	15,771	9,343	30,586	(1,575)
Municipal	CITY OF LOWELL	64,008	23,337	313,186	(16,971)
Municipal	CITY OF MAGNOLIA	150,753	90,867	436,772	(22,966)
Municipal	CITY OF MALVERN	90,656	55,860	259,338	(14,366)
Municipal	CITY OF MAMMOTH SPRINGS	35,710	15,404	57,114	(3,001)
Municipal	CITY OF MARKED TREE	25,244	8,590	95,548	(6,173)
Municipal	CITY OF MARSHALL	20,680	8,733	49,474	(3,207)
Municipal	CITY OF MARVELL	17,624	11,261	59,635	(3,344)
Municipal	CITY OF MCRAE	23,655	17,874	44,140	(2,326)
Municipal	CITY OF MELBOURNE	22,511	5,478	64,676	(3,928)
Municipal	CITY OF MENA	140,007	96,000	381,194	(19,273)
Municipal	CITY OF MONETTE	35,370	28,154	70,067	(3,630)
Municipal	CITY OF MONTICELLO	229,686	108,234	606,859	(34,442)
Municipal	CITY OF MORRILTON	314,141	214,979	754,818	(38,800)
Municipal	CITY OF MOUNT IDA	802	(792)	52,779	(3,279)
Municipal	CITY OF MOUNTAIN HOME	626,398	284,154	1,270,159	(66,986)
Municipal	CITY OF MOUNTAIN PINE	12,260	13,087	30,049	(1,499)
Municipal	CITY OF MOUNTAIN VIEW	68,648	39,598	135,040	(7,783)
Municipal	City of Mtn View Wtr&Sewr Comm	41,441	19,158	91,683	(5,275)
Municipal	City of Murfreesboro	78,298	63,858	71,232	(2,664)
Municipal	CITY OF NASHVILLE	167,672	89,987	480,064	(24,611)
Municipal	CITY OF NORMAN	(4,727)	(6,527)	1,716	(108)
Municipal	CITY OF OLA	3,434	627	24,193	(1,267)
Municipal	CITY OF PANGBURN	3,716	2,638	12,227	(633)
Municipal	CITY OF PARAGOULD	463,019	267,143	926,193	(51,018)
Municipal	CITY OF PARIS	154,836	86,496	368,142	(19,496)
Municipal	CITY OF PERRYVILLE	68,184	29,604	114,879	(6,625)
Municipal	CITY OF PIGGOTT	51,392	15,795	129,829	(7,166)
Municipal	CITY OF PLUMMERVILLE	16,770	15,006	42,290	(2,011)
Municipal	City of Pottsville	36,287	17,960	90,615	(4,933)
Municipal	CITY OF PRAIRIE GROVE	156,539	84,529	318,368	(16,537)
Municipal	CITY OF PRESCOTT	131,010	73,676	373,638	(19,958)
Municipal	CITY OF QUITMAN	28,203	16,323	86,798	(4,798)
Municipal	CITY OF RAVENDEN	5,469	1,573	9,184	(550)
Municipal	City of Rector	14,153	(4,062)	53,147	(3,643)



Schedule of Deferred Resources by Employer by Year as of June 30, 2023

		Schedule of Deferred Inflows and Outflows			
Division	Employer	2024	2025	2026	2027
Municipal	CITY OF RISON	\$ 22,262	\$ 19,151	\$ 54,302	\$ (2,767)
Municipal	CITY OF ROGERS	1,451,386	788,895	2,888,101	(156,904)
Municipal	CITY OF RUSSELLVILLE	278,978	114,705	679,662	(40,063)
Municipal	CITY OF SALEM	44,249	23,292	66,552	(3,059)
Municipal	City of Scranton	29,944	18,133	21,867	(999)
Municipal	CITY OF SEARCY	385,121	301,524	1,048,390	(57,097)
Municipal	CITY OF SHANNON HILLS	22,066	14,566	60,064	(3,290)
Municipal	CITY OF SHERIDAN	129,416	88,701	478,617	(25,362)
Municipal	CITY OF SHIRLEY	804	(223)	3,416	(196)
Municipal	CITY OF SMACKOVER	16,555	9,850	70,480	(3,303)
Municipal	CITY OF STAMPS	11,120	1,346	72,214	(4,238)
Municipal	City of Strong	(6,727)	(4,045)	6,911	(412)
Municipal	CITY OF STUTTGART	206,295	99,015	608,533	(34,165)
Municipal	CITY OF SUMMIT	15,148	10,264	24,993	(1,450)
Municipal	CITY OF TRUMANN	6,663	5,937	7,889	(228)
Municipal	CITY OF VAN BUREN	111,909	(19,533)	435,200	(25,702)
Municipal	City of Vilonia	18,792	6,631	47,964	(2,964)
Municipal	CITY OF VIOLA	10,278	4,229	11,757	(595)
Municipal	City of Waldron	61,311	20,527	180,965	(10,499)
Municipal	CITY OF WARD	69,742	35,092	242,366	(13,676)
Municipal	CITY OF WARREN	135,771	45,001	294,927	(18,196)
Municipal	CITY OF WEST FORK	31,593	8,958	103,499	(6,408)
Municipal	CITY OF WESTERN GROVE	5,294	1,194	8,450	(503)
Municipal	CITY OF WILMAR	3,204	(1,741)	11,432	(838)
Municipal	CITY OF WYNNE	118,998	64,634	264,475	(14,443)
Municipal	CITY OF YELLVILLE	36,589	20,589	76,552	(4,097)
Municipal	CLINTON WATER & SEWER	32,802	24,755	127,490	(6,914)
Municipal	CROSSETT PUBLIC LIBRARY	13,449	4,969	38,066	(2,120)
Municipal	CROSSETT WATER COMM	42,673	22,745	75,499	(3,932)
Municipal	EL DORADO WATER & SEWER	(111,974)	(55,015)	229,606	(13,601)
Municipal	FORDYCE WATER DEPT	23,210	6,076	73,893	(4,049)
Municipal	FORREST CITY	213,967	29,485	504,696	(33,754)
Municipal	FORREST CITY WATER UTILITY	(67,243)	(37,930)	156,391	(11,587)
Municipal	FT SMITH PUBLIC LIBRARY	130,527	52,673	324,850	(17,498)
Municipal	HARRISBURG WATER & GAS DIV.	32,707	14,945	73,996	(3,898)
Municipal	HOPE WATER & LIGHT CO	170,949	83,779	607,614	(35,211)
Municipal	HOT SPRINGS ADV & PROMO COMM	235,763	289,531	635,537	(32,457)
Municipal	HUNTSVILLE WATER & SEWER COMM	25,102	12,096	90,598	(5,660)
Municipal	JACKSONVILLE WASTEWATER UTIL	73,616	33,611	261,764	(15,007)
Municipal	JACKSONVILLE WATER COMM.	85,583	49,119	298,525	(17,471)
Municipal	Little Rock Wastewater Utility	775,847	331,540	2,810,448	(163,017)
Municipal	MALVERN WATERWORKS	91,518	45,958	258,419	(13,853)
Municipal	MCGEHEE WATER & SEWER	17,581	992	53,421	(2,937)
Municipal	MENA WATER & SEWER	70,803	31,808	150,813	(7,889)
Municipal	Mt. Pleasant Water Department	8,543	3,663	17,688	(999)
Municipal	NLR ADV & PROMOTION COMM	94,713	66,322	160,404	(8,194)
Municipal	Pangburn Water Dept	6,660	742	34,546	(1,648)
Municipal	PIGGOTT LIGHT & WATER SYSTEM	(15,171)	(2,941)	139,687	(8,214)
Municipal	ROGERS WATER UTILITIES	505,192	305,422	971,564	(51,113)
Municipal	STAR CITY	9,256	8,028	53,182	(3,339)



Schedule of Deferred Resources by Employer by Year as of June 30, 2023

Division	Employer	Schedule of Deferred Inflows and Outflows			
		2024	2025	2026	2027
Municipal	STAR CITY WATER & SEWER	\$ 7,149	\$ (6,062)	\$ 40,842	\$ (2,986)
Municipal	STUTT GART-N.ARK.CO. LIBRARY	(10,320)	1,131	18,150	(1,008)
Municipal	Town of Bigelow	-	-	-	-
Municipal	Town of Emerson	10,840	5,596	6,846	(358)
Municipal	Town of Fountain Hill	4,242	(3,521)	4,247	(231)
Municipal	TOWN OF HIGHFILL	104,852	71,938	102,499	(4,699)
Municipal	Town of Imboden	3,597	(20)	14,979	(917)
Municipal	Van Buren Municipal Utilities	131,922	55,429	351,037	(20,079)
Municipal	VILONIA WATERWORKS ASSOCIATION	102,943	69,485	183,523	(9,636)
Municipal	WARREN WATER & SEWER	38,657	15,957	93,762	(5,558)
Municipal	WYNNE WATER UTILITIES	43,608	18,298	158,920	(9,075)
Other	Alpine Public Water Authority	354	(413)	5,440	(349)
Other	Benton County Solid Waste Dist	33,346	42,570	95,102	(5,600)
Other	BOONE COUNTY AIRPORT	3,731	2,408	11,322	(600)
Other	Boston Mt. Solid Waste	64,672	41,643	198,915	(10,242)
Other	Buffalo Island Regional Water	12,733	2,508	30,222	(1,854)
Other	BYLTHEVILLE-GOSNELL AIRPORT	22,989	14,860	64,803	(3,895)
Other	CLARK CO COUNTRY WATER FAC	(1,005)	12,311	24,389	(969)
Other	Fulton County Water Authority	10,933	3,567	19,673	(1,069)
Other	Hardin Public Water Authority	84,900	41,910	56,685	(2,802)
Other	Highway 71 Water District	31,794	20,878	67,418	(3,470)
Other	HOT SPRING CO SOLID WASTE MGMT	37,060	14,259	199,563	(10,537)
Other	James Fork Regional Water Dist	61,767	29,603	160,305	(8,716)
Other	Jefferson Public Water Authority	27,012	24,068	31,981	(921)
Other	KIMZEY REGIONAL WATER DIST	27,475	6,457	108,162	(6,741)
Other	Lake Catherine Waterworks & Sewer Facilities Board	19,517	17,390	23,108	(667)
Other	Little River RDA Water System	30,391	11,708	53,009	(2,902)
Other	Madison County Water Facil Bd	53,631	29,757	121,748	(6,308)
Other	Magnet Butterfield Water	11,475	3,367	20,867	(1,110)
Other	MARION COUNTY REGIONAL AIRPORT	(118)	-	-	-
Other	Milltown-Washburn Water Users	9,050	8,267	45,774	(2,570)
Other	Montgomery Co Reg Pub Water Au	4,562	338	15,021	(855)
Other	NE Ark Regional Solid Waste Mg	71,342	57,092	148,240	(7,709)
Other	NEVADA CO-PRESCOTT SOLID WASTE	1,906	(268)	12,119	(805)
Other	NO GARLAND CO REG WATER DIST	34,634	12,268	84,544	(5,059)
Other	Northeast Public Water Authority	42,554	21,784	61,816	(3,000)
Other	PARAGOULD HOUSING AUTHORITY	58,395	26,561	114,223	(6,234)
Other	PARON-OWENSVILLE WATER AUTHOR.	(18,753)	-	-	-
Other	Phillips County Sewer Facilities Board	1,078	961	1,277	(37)
Other	Pulaski Area Geographic InfoSy	24,689	11,445	78,443	(4,036)
Other	PULASKI CO SOLID WASTE MGMT	38,382	25,206	75,754	(3,690)
Other	RIVERSOUTH RURAL WATER DIST	9,136	3,873	30,580	(1,700)
Other	SALINE CO REG SOLID WASTE MGMT	12,551	5,372	30,335	(1,649)
Other	Sardis Water Association	40,770	1,061	97,774	(6,229)
Other	SE White Co Water Authority	32,639	9,120	49,216	(2,664)
Other	South Bend Fire District 10	(1,739)	(2,236)	1,465	(206)
Other	SW BOONE CO WATER ASSOC	17,135	10,743	39,523	(2,049)
Other	SW White Co Water Assn	31,651	13,639	78,875	(4,468)
Other	Texarkana Regional Airport	220,807	179,134	197,394	(7,511)
Other	UPPER SW AR SOLID WASTE MGMT	57,992	36,481	193,782	(11,099)



Schedule of Deferred Resources by Employer by Year as of June 30, 2023

Division	Employer	Schedule of Deferred Inflows and Outflows			
		2024	2025	2026	2027
Other	WASHINGTON WATER AUTHORITY	\$ 34,503	\$ 4,646	\$ 160,836	\$ (9,627)
Other	Watson Chapel Public Water	56,800	18,680	73,537	(4,012)
School District	ALMA SCHOOL DIST #30	-	-	-	-
School District	Alpena School Dist #5	-	-	-	-
School District	ARKADELPHIA SCHOOL DIST #1	(1,733)	98	1,394	(84)
School District	ASHDOWN SCHOOL DIST #31	-	-	-	-
School District	ATKINS SCHL DIST #18	(2,277)	(2,591)	(2,435)	-
School District	BALD KNOB SCHOOL DIST	(2,655)	(2,893)	(1,402)	-
School District	Barton Schl Dist #4	-	-	-	-
School District	BAUXITE SCHOOL DIST #14	-	-	-	-
School District	Beebe School Dist	-	-	-	-
School District	BENTON SCHOOL DIST #8	(2,128)	(219)	2,048	(107)
School District	Bentonville School Dist #6	-	-	-	-
School District	BERGMAN SCHOOL DIST #3	465	277	1,496	(79)
School District	BERRYVILLE SCHOOL DIST	(2,529)	(1,095)	-	-
School District	BLYTHEVILLE SCHL DIST #5	(431)	-	-	-
School District	BOONEVILLE SCHOOL DIST #65	772	348	2,329	(130)
School District	BRADLEY SCHOOL DIST #20	-	-	-	-
School District	BRINKLEY SCHO DIST	-	-	-	-
School District	Brookland School District No. 14	-	-	-	-
School District	CABOT SCHL DIST #4	(2,774)	(690)	-	-
School District	Cedarville School District No. 44	-	-	-	-
School District	Clarendon School District No. 6	-	-	-	-
School District	CLARKSVILLE SCHOOL DIST #17	1,113	398	3,254	(181)
School District	CLINTON SCHOOL DIST	-	-	-	-
School District	CONCORD SCHL DIST	-	-	-	-
School District	CONWAY SCHOOL DIST	(2,882)	(2,354)	-	-
School District	Corning School District No. 8	-	-	-	-
School District	Cossatot River Schl Dist	1,197	457	2,520	(117)
School District	COTTER SCHOOL DIST #60	-	-	-	-
School District	Crossett School Dist #52	-	-	-	-
School District	Cutter Morning Star Schools	-	-	-	-
School District	DARDANELLE SCHOOL DIST #15	-	-	-	-
School District	DEER SCHOOL DIST #21	-	-	-	-
School District	DES ARC SCHL DIST #5	(428)	(702)	150	(52)
School District	DOLLARWAY SCHOOLS	(70)	-	-	-
School District	DOVER SCHL DIST #17	-	-	-	-
School District	DUMAS SPECIAL SCHOOL DIST	(45)	-	-	-
School District	EL DORADO SCHOOL DIST #15	(1,661)	(1,391)	-	-
School District	ENGLAND SCHL DIST #2	(9)	-	-	-
School District	FAIRVIEW SCHL DIST	(2,318)	(2,266)	928	(78)
School District	FAYETTEVILLE SCHOOL DIST #1	(9,743)	(7,525)	1,654	(86)
School District	Flippin Schl Dist #26	-	-	-	-
School District	FORDYCE SCHOOL DIST #39	-	-	-	-
School District	Foreman School District No. 25	-	-	-	-
School District	FORREST CITY SCHOOL DIST	(1,861)	2,484	6,992	(396)
School District	Fouke School District No. 15	-	-	-	-
School District	FT SMITH SCHOOL DIST	(5,720)	(2,532)	4,801	(297)
School District	GENOA CENTRAL SCHL DIST #1	-	-	-	-
School District	GENTRY SCHOOL DIST #19	(105)	-	-	-



Schedule of Deferred Resources by Employer by Year as of June 30, 2023

Division	Employer	Schedule of Deferred Inflows and Outflows			
		2024	2025	2026	2027
School District	GREEN FOREST SCHOOL DIST	\$ -	\$ -	\$ -	\$ -
School District	GREENWOOD SCHOOL DIST #25	(1,152)	(789)	(751)	-
School District	HAMBURG SCHOOL DIST #51	-	-	-	-
School District	Harrison School District No. 1	-	-	-	-
School District	Hazen School District No. 2	-	-	-	-
School District	Heber Springs Schl Dist #1	-	-	-	-
School District	HELENA, W. HELENA SCHL DIST #2	(2,050)	(3,919)	842	(116)
School District	Highland School District No. 42	-	-	-	-
School District	HOPE SCHOOL DIST #1A	2,715	695	6,530	(376)
School District	HORATIO SCHOOL DIST #55	440	209	1,157	(64)
School District	HOT SPRINGS SCHOOL DIST	(8,695)	(5,692)	(2,950)	-
School District	Hoxie School District No. 46	-	-	-	-
School District	HUNTSVILLE SCHL DIST	(2,007)	(1,847)	-	-
School District	Izard Co Consol Schl Dist #1	-	-	-	-
School District	Jackson County School District No. 5	-	-	-	-
School District	Jasper School District No. 1	-	-	-	-
School District	JONESBORO PUBLIC SCHOOLS	(2,587)	(2,591)	(2,090)	-
School District	JUNCTION CITY SCHOOL DIST #75	(893)	(748)	-	-
School District	LAFAYETTE COUNTY SCHOOL DIST.	(86)	-	-	-
School District	LAKE HAMILTON SCHOOL DIST #5	-	-	-	-
School District	LAKE SIDE PUBLIC SCHOOLS	-	-	-	-
School District	Lavaca School District No. 3	-	-	-	-
School District	LEE COUNTY SCHOOL DIST	608	331	1,649	(89)
School District	LITTLE ROCK SCHL DIST	(4,026)	2,735	14,082	(782)
School District	LONOKE SCHL DIST #1	-	-	-	-
School District	MAGAZINE SCHOOL DIST #15	-	-	-	-
School District	MAGNOLIA SCHOOL DIST #14	(847)	-	-	-
School District	MALVERN SCHOOL DIST	-	-	-	-
School District	MARION SCHOOL DIST #3	(5)	-	-	-
School District	MCCRORY PUBLIC SCHOOLS	(4,524)	(4,225)	(379)	-
School District	Mcneil Schl Dist#37 (Stephens)	-	-	-	-
School District	MOUNTAIN HOME SCHOOL DIST #9	791	568	1,376	(67)
School District	MOUNTAIN VIEW SCHOOL DIST	-	-	-	-
School District	MOUNTAINBURG SCHOOL DIST #16	-	-	-	-
School District	Newport School District	-	-	-	-
School District	NO LITTLE ROCK SCHL DIST	118	(14)	2,150	(134)
School District	OSCEOLA SCHL DIST #1	-	-	-	-
School District	OZARK SCHOOL DIST #14	-	-	-	-
School District	PARAGOULD SCHOOL DIST #1	-	-	-	-
School District	PIGGOTT SCHL DIST #52	(418)	-	-	-
School District	PINE BLUFF SCHOOLS	(1,691)	(1,753)	4,446	(360)
School District	Pocahontas School District No. 19	-	-	-	-
School District	POTTSVILLE SCHL DIST #61	(867)	(943)	(53)	(36)
School District	PULASKI CO SPECIAL SCHL DIST	(1,580)	43	1,312	(93)
School District	ROGERS SCHOOL DIST #30	-	-	-	-
School District	RUSSELLVILLE SCHL DIST #14	(8,293)	(4,580)	(1,218)	(4)
School District	Searcy Co Schl Dist (was MARSH	(551)	(1,052)	(306)	(11)
School District	SHERIDAN SCHOOL DIST #37	(1,461)	226	992	(50)
School District	SHIRLEY SCHOOL DIST #3	-	-	-	-
School District	SILOAM SPRINGS SCHL DIST #21	(4,471)	(3,953)	(103)	-



Schedule of Deferred Resources by Employer by Year as of June 30, 2023

		Schedule of Deferred Inflows and Outflows			
Division	Employer	2024	2025	2026	2027
School District	Smackover School Dist #39	\$ -	\$ -	\$ -	\$ -
School District	SO CONWAY CO SCHL DIST	(394)	(1,279)	4,208	(193)
School District	South Central Co-Op	-	-	-	-
School District	SOUTH MISS. CO SCHL DIST #57	(1,113)	(141)	-	-
School District	South pike Co SD (old Murfreesb	(1,733)	-	-	-
School District	SOUTHSIDE SCHL DIST #3	(1,839)	-	-	-
School District	Springdale School Dist #50	-	-	-	-
School District	Stuttgart School District	-	-	-	-
School District	TEXARKANA SCHL DIST #7	-	-	-	-
School District	TRUMANN SCHL DIST #22	-	-	-	-
School District	TWO RIVERS SCHOOL DISTRICT	550	356	1,187	(63)
School District	Valley Springs School District No. 2	-	-	-	-
School District	VAN BUREN SCHOOL DIST #42	(3,345)	(1,154)	(57)	(67)
School District	VILONIA SCHOOL DIST	-	-	-	-
School District	WALDRON SCHOOL DIST	750	135	999	(49)
School District	WARREN SCHOOL DIST #1	(2,446)	(1,983)	(277)	-
School District	WATSON CHAPEL SCHOOL DIST #24	-	-	-	-
School District	WEST MEMPHIS SCHOOL CAFETERIA	-	-	-	-
School District	WHITE HALL SCHOOL DIST	-	-	-	-
School District	WYNNE SCHOOL DIST #9	-	-	-	-
School District	YELLVILLE SUMMITT SCHL DIST #4	(18)	-	-	-
State	10th JD Victim Assistance Ofc	1,121	3,301	10,841	(376)
State	15th Jud Victim/Witness Office	4,516	2,134	16,500	(931)
State	21ST JUDICIAL DRUG TASK FORCE	2,080	1,681	10,955	(466)
State	3RD JUD DRUG TASK FORCE	(2,251)	(6,609)	19,240	(1,283)
State	ABSTRACTERS BOARD OF EXAMINERS	(699)	-	-	-
State	ADMIN OFFICE OF THE COURTS M	1,368,020	471,828	4,479,259	(254,328)
State	APPRAISERS LICENSING/CERT BD	20,231	22,928	52,036	(2,483)
State	AR BURIAL ASSOC BD M	-	-	-	-
State	AR Child Abuse & Neglect Prev	-	-	-	-
State	AR CLAIMS COMMISSION M	45,605	23,965	97,409	(5,003)
State	AR CO CONSERV DIST	9,826	(4,268)	20,476	(1,341)
State	AR CRIME INFO CENTER M	(130,386)	69,810	399,762	(21,549)
State	AR DEV. & FINANCE AUTHORITY	48,949	62,862	634,026	(34,758)
State	AR Disability Determ for SSA	4,193,900	1,100,982	6,513,405	(368,963)
State	AR Economic Dev Comm M	(199,514)	(50,477)	725,825	(43,815)
State	AR EMPLOYMENT SECURITY DIV M	91,958	(2,178,615)	5,410,553	(340,891)
State	AR ETHICS COMM	66,368	15,483	138,724	(7,842)
State	AR Forestry Commission	(743)	-	-	-
State	AR GAME & FISH COMM M	2,695,256	1,259,183	6,818,540	(359,639)
State	AR GEOLOGICAL COMM M	(136,783)	(22,452)	142,494	(9,088)
State	AR HISTORY COMMISSION M	-	-	-	-
State	AR Lottery Commission	266,897	94,474	797,381	(44,726)
State	AR MINORITY HEALTH COMM	7,787	176	57,416	(3,851)
State	AR MOTOR VEHICLE COMM M	(13,456)	(12,056)	24,748	(1,722)
State	AR PUBLIC DEFENDER COMM	2,009,694	964,454	4,546,561	(249,411)
State	AR PUBLIC EMPLOYEES RET SYSTEM	-	-	-	-
State	AR REAL ESTATE COMMISSION	60,630	34,035	133,846	(7,833)
State	AR SCHOOL FOR THE BLIND M	(413)	-	-	-
State	AR SCHOOL FOR THE DEAF M	4,637	1,315	10,391	(521)



Schedule of Deferred Resources by Employer by Year as of June 30, 2023

Division	Employer	Schedule of Deferred Inflows and Outflows			
		2024	2025	2026	2027
State	AR SECURITIES DEPT	\$ 104,328	\$ 42,135	\$ 409,083	\$ (23,307)
State	AR STATE BD OF ACCOUNTANCY	(15,297)	(21,311)	61,510	(4,113)
State	AR STATE BD OF PHARMACY	110,046	53,774	224,962	(12,747)
State	AR State Board of Massage	-	-	-	-
State	AR STATE BOARD OF OPTOMETRY	(1,399)	(2,118)	16,868	(727)
State	AR State Library	91,225	59,561	359,121	(20,423)
State	AR STATE UNIVERSITY	(104,502)	(132,144)	455,307	(29,939)
State	AR STATE UNIVERSITY AT BEEBE	(84,440)	(42,340)	96,725	(6,004)
State	AR TECH. UNIVERSITY	(654,232)	(480,217)	1,598,939	(107,180)
State	AR WATERWAYS COMM M	143	(8,569)	18,631	(1,436)
State	ARK TOBACCO CONTROL BOARD	(341,431)	(136,544)	-	-
State	ARK TOWING & RECOVERING BOARD	136	2,180	28,490	(1,690)
State	ARK VET CHILD WELFARE M	6,373	2,175	18,379	(1,024)
State	ARK. FAIR HOUSING COMMISSION	(131,643)	(73,863)	-	-
State	ARK. NORTHEASTERN COLLEGE	270,080	139,083	393,052	(18,750)
State	ARK. TOBACCO SETTLEMENT COMM.	1,411	6,461	9,167	(420)
State	Arkansas Athletic Commission	3,521	1,076	8,825	(491)
State	Arkansas Board of Geologists	(8,325)	(964)	-	-
State	Arkansas Board of Parole	93,907	60,876	299,902	(16,843)
State	Arkansas Building Authority	-	-	-	-
State	Arkansas Department of Rural Services	-	-	-	-
State	Arkansas Dept of Agriculture	910,111	608,643	4,349,072	(244,260)
State	Arkansas Science and Technology Authority	-	-	-	-
State	ARKANSAS SENTENCING COMM	19,863	5,080	43,669	(2,035)
State	ASHLEY CO CONSERVATION DIST	12,558	655	8,049	(506)
State	ASSESSMENT COORDINATION DEPT	6,172	(12,246)	261,587	(15,397)
State	Asu-Mountain Home	-	-	-	-
State	ASU-NEWPORT	(9,446)	(3,867)	45,428	(2,453)
State	ATTORNEY GENERAL M	696,218	72,819	2,456,802	(141,001)
State	AUCTIONEERS LICENSING BD	(837)	247	10,536	(582)
State	Auditor of State	(9,758)	15,222	261,889	(16,282)
State	Auditor of State - Court Reporters	-	-	-	-
State	Auditor of State - General Assembly House	-	-	-	-
State	Auditor of State - Trial Court Administrative Assistants	-	-	-	-
State	BAXTER CO CONSERV DIST	4,461	1,251	12,489	(738)
State	BD OF BARBER EXAMINERS	6,976	12,778	34,162	(1,730)
State	BD OF COLLECTION AGENCIES	(5,396)	5,595	26,911	(1,589)
State	BD OF EXAM: SPCH, LANG, AUDIO	6,866	7,358	7,358	(540)
State	BD OF EXAMINERS IN COUNSELING	16,831	5,404	38,195	(2,207)
State	BENTON CO CONSERV DIST	(13,047)	(3,411)	7,276	(449)
State	Black River Technical College	72,754	37,754	196,767	(11,456)
State	BOONE CO CONSERV DIST	5,513	2,160	10,746	(598)
State	BUFFALO CONSERV DIST	6,626	5,397	19,988	(1,008)
State	CALHOUN COUNTY CONS. DIST.	716	144	2,239	(127)
State	CAPITOL ZONING DIST COMMISSION	(26,306)	(16,408)	12,476	(837)
State	CARROLL CO CONSERV DIST(INACTI	650	1,505	17,936	(1,119)
State	CHICOT CO CONSERV DIST	(7,907)	(7,425)	(2,339)	-
State	CLARK CO CONSERV DIST	(155)	4,240	7,328	(363)
State	CLAY CO CONSERV DIST	8,207	11,985	27,509	(1,286)
State	CLEBURNE CO CONSERV DIST	8,111	4,825	15,808	(881)



Schedule of Deferred Resources by Employer by Year as of June 30, 2023

Division	Employer	Schedule of Deferred Inflows and Outflows			
		2024	2025	2026	2027
State	CLEVELAND CO CONSERV DIST	\$ (4,564)	\$ -	\$ -	\$ -
State	COLUMBIA CO CONSERV DIST	3,224	301	2,594	(141)
State	Commissioner of State Lands	128,238	74,310	423,232	(27,402)
State	CONSTITUTIONAL OFFICERS	18,895	8,968	122,493	(7,826)
State	CONTRACTORS LICENSING BD	56,371	17,735	166,108	(9,206)
State	CONWAY CO CONSERV DIST	2,119	(2,666)	11,941	(700)
State	COSSATOT COMM. COLLEGE OF U.A.	(46,072)	(32,370)	85,894	(5,628)
State	COSSATOT CONSERV DIST	22,090	(1,481)	18,713	(1,359)
State	COURT OF APPEALS	372,735	49,701	717,018	(42,512)
State	CRAIGHEAD CO CONSERV DIST	(6,443)	(1,189)	16,067	(1,075)
State	CRAWFORD CO CONSERV DIST	3,606	2,647	7,361	(333)
State	CRIME LAB M	565,725	366,690	1,756,898	(96,543)
State	CRITTENDEN CO CONSERV DIST	(9,108)	(7,190)	21,028	(1,389)
State	CROOKED CREEK CONSERV DIST	39,541	7,106	33,452	(1,833)
State	CROSS CO CONSERV DIST	774	3,043	12,931	(716)
State	DALLAS CO CONSERV DIST	2,645	1,881	4,773	(257)
State	Department of Agriculture	1,129,298	115,297	686,799	(37,932)
State	Department of Commerce	500,555	18,196	316,829	(18,147)
State	Department of Correction	3,063,242	425,365	1,738,636	(99,813)
State	Department of Education	(9,249)	-	-	-
State	Department of Education	172,312	43,946	166,056	(8,762)
State	Department of Energy and	1,875,092	119,325	1,076,157	(60,464)
State	Department of Finance and Administration	1,723,440	646,768	1,108,209	(57,853)
State	Department of Health	7,781,651	2,982,562	22,482,062	(1,236,624)
State	Department of Health	(4,527)	42,667	69,132	(2,135)
State	Department of Human Services	(436)	(12,086)	31,829	(2,627)
State	Department of Inspector General	612,575	291,497	571,767	(26,931)
State	Department of Labor	581,923	90,774	423,840	(22,664)
State	Department of Parks, Heri	1,596,654	228,382	1,004,829	(52,049)
State	Department of Public Satety	1,697,312	254,033	1,064,141	(58,369)
State	Department of the Military	14,371	2,595	38,548	(2,118)
State	Department of Transformation	(1,524,740)	86,880	386,110	(20,191)
State	Department of Veterans Affairs	20,764	11,226	38,254	(1,928)
State	DEPT OF ARKANSAS HERITAGE	(186,851)	104,729	1,080,759	(60,530)
State	DEPT OF CORRECTIONS	5,179,348	4,961,493	34,261,602	(1,813,711)
State	DEPT OF FIN & ADMIN M	7,173,736	3,962,555	20,764,256	(1,148,164)
State	DEPT OF HIGHER EDUCATION M	144,838	63,759	457,909	(25,600)
State	DEPT OF HUMAN SERVICES M	18,770,348	9,952,719	64,359,928	(3,588,858)
State	DEPT OF LABOR M	(172,919)	138,526	610,595	(31,956)
State	DEPT OF VETERANS AFFAIRS M	(512,722)	(544,345)	1,197,974	(83,127)
State	DEPT. OF COMMUNITY CORRECTION	5,747,279	3,568,039	14,262,018	(719,367)
State	Dept. of Emergency Managment	174,465	(417)	793,456	(46,686)
State	DEPT. OF ENVIONMENTAL QUALITY	(153,158)	408,215	2,985,641	(166,212)
State	DEPT. OF INFORMATION SYSTEMS	402,613	216,366	2,180,705	(125,228)
State	DEPUTY PROSECUTING ATTORNEY	1,369,508	977,763	4,079,707	(232,727)
State	DESHA CO CONSERV DIST	1,904	1,134	5,471	(286)
State	DISABLED VETERANS SERVICE	1,917	696	5,476	(304)
State	District Judge Pilot	1,079,728	481,352	1,595,574	(97,111)
State	Division of Aeronautics	22,970	7,209	68,066	(3,903)
State	DREW CO SOIL & WATER CONSERV	18,237	4,514	23,579	(1,141)



Schedule of Deferred Resources by Employer by Year as of June 30, 2023

Division	Employer	Schedule of Deferred Inflows and Outflows			
		2024	2025	2026	2027
State	DRG TSK FORCE 13TH JUD DIST	\$ 13,728	\$ 9,290	\$ 38,744	\$ (2,103)
State	DRG TSK FORCE 14TH JUDICIAL DI	19,245	12,418	38,547	(1,937)
State	DRG TSK FORCE 15TH JUDICIAL DI	20,791	15,725	47,028	(2,210)
State	DRG TSK FORCE 5TH JUDICIAL DIS	28,217	12,210	79,873	(4,457)
State	DRG TSK FORCE-BATESVILLE	10,684	6,858	37,683	(2,067)
State	Drug CRT Juv Prob & Intake Ofc	-	-	-	-
State	Drug Task Force/10th Jud.	260	(3,580)	11,262	(837)
State	EAST AR COMMUNITY COLLEGE	359,817	251,617	550,853	(27,100)
State	EDUCATIONAL T.V. COMM	(29,555)	1,561	29,420	(1,722)
State	FAULKNER CO CONSERV DIST	(6,623)	4,672	9,172	(578)
State	FIRE PROTECTION LICENSING Bd	18,542	11,608	21,135	(1,089)
State	First Judicial Drug Task Force	23,863	9,869	27,863	(1,508)
State	FRANKLIN CO CONSERV DIST	2,852	849	12,506	(723)
State	FULTON CO CONSERV DIST	5,852	5,548	21,662	(1,191)
State	GARLAND CO CONSERV DIST	4,557	2,917	7,494	(406)
State	GEN. ASSEMBLY HOUSE-REGULAR	126,422	61,716	732,830	(46,899)
State	GEN. ASSEMBLY SENATE-REGULAR	50,113	30,425	260,754	(15,967)
State	GENERAL ASSEMBLY -- SENATE	(10,863)	(10,622)	(859)	(489)
State	Geographic Information Ofc	57,786	33,909	168,613	(9,191)
State	GOVERNOR'S OFFICE	132,056	(53,010)	664,230	(40,756)
State	Grant County Conservation District	-	-	-	-
State	GREENE CO CONSERV DIST	8,821	343	20,392	(1,186)
State	Health Svcs Permit Agency	9,628	(1,624)	52,825	(3,083)
State	Hearing Instrument Dispensers Board	(3,522)	(3,766)	(2,185)	(46)
State	HEMPSTEAD CO CONSERV DIST	5,044	3,746	9,260	(412)
State	HENDERSON STATE UNIVERSITY	(635,716)	(437,966)	32,835	(15,421)
State	Home Inspector Registration Bd	1,644	(405)	6,821	(439)
State	HOT SPRINGS CO CONSERV DIST	(6,766)	(6,163)	(202)	-
State	HOUSE, SPEAKER'S OFFICE M	139,094	36,135	412,369	(23,254)
State	INDEPENDENCE CO CONSERV DIST	9,496	9,549	30,094	(1,315)
State	Insurance Department	519,679	189,653	1,814,967	(103,243)
State	IZARD CO CONSERV DIST	(13,101)	(2,400)	2,685	(94)
State	JACKSON CO CONSERV DIST	2,168	954	6,190	(345)
State	JEFFERSON CO CONSERV DIST	(9,059)	(16,353)	(10,484)	(107)
State	JOHNSON CO CONSERV DIST	7,422	1,332	6,859	(378)
State	JUD DISCIPLINE & DISABILITY CO	9,936	(4,789)	69,282	(4,101)
State	LAFAYETTE CONSERV DIST	846	678	4,549	(266)
State	L'Aigle Creek Conservatio	(90)	-	-	-
State	LAW ENFORCE STDS & TRNG DIV	120,107	129,421	480,936	(23,527)
State	LAWRENCE CO CONSERV DIST	5,256	1,735	19,240	(1,133)
State	LEE CO CONSERV DIST	4,647	2,870	6,560	(365)
State	LEG AUDIT DIV M	1,944,126	568,563	5,372,786	(297,092)
State	LEG COUNCIL / LOCAL AFFAIRS M	796,015	199,604	1,871,075	(107,092)
State	LIEUTENANT GOVERNOR	5,039	7,367	33,093	(1,833)
State	LINCOLN CO CONSERV DIST	7,199	6,937	13,499	(493)
State	LIQUIFIED PETROLEUM GAS DIV	4,156	(1,562)	50,649	(2,861)
State	LITTLE RIVER CONSERV DIST	(7,172)	(884)	-	-
State	LOGAN CO CONSERV DIST	19,419	6,189	21,623	(1,028)
State	LONOKE CO CONSERV DIST	3,191	2,300	18,293	(877)
State	MADISON CO CONSERV DIST	4,043	464	16,114	(1,029)



Schedule of Deferred Resources by Employer by Year as of June 30, 2023

Division	Employer	Schedule of Deferred Inflows and Outflows			
		2024	2025	2026	2027
State	MARTIN LUTHER KING, JR. COMM	\$ 21,685	\$ 9,267	\$ 46,281	\$ (2,484)
State	MFG HOME COMM/ MOBILE HOME STD	12,284	6,051	30,036	(1,688)
State	MILLER CO CONSERV DIST INACTIV	(8,272)	(6,114)	-	-
State	MINE CREEK CONSERV DIST	17,914	5,888	22,800	(1,088)
State	MISSISSIPPI CO CONSERV DIST	2,092	912	5,921	(327)
State	MONROE CO CONSERV DIST	866	1,663	6,563	(416)
State	MONTGOMERY COUNTY CONS. DIST.	2,283	1,157	4,271	(230)
State	NATIONAL PARK COMM. COLLEGE	47,978	19,911	136,421	(7,600)
State	NEVADA CO CONSERV DIST	(606)	(1,110)	(51)	(92)
State	NEWTON COUNTY CONSERVATION DIST	2,546	905	5,439	(299)
State	NORTH ARKANSAS COLLEGE	377,603	187,869	1,012,083	(52,772)
State	NORTHWEST AR COMM COLLEGE	536,514	282,111	764,727	(39,439)
State	Ofc of Health Info Technology	-	-	-	-
State	Ofc of Medicaid InspectorGen'l	(204,942)	(60,884)	118,751	(8,694)
State	Oil & Gas Commission	(172,660)	(27,719)	254,024	(15,168)
State	OUACHITA CONSERV DIST	(625)	(3,176)	1,363	(168)
State	OuachitaVoTec/CollOftheOuachit	(85,985)	(48,254)	27,063	(2,581)
State	OZARKA TECH COLLEGE	19,069	(7,881)	99,727	(5,708)
State	PARKS & TOURISM M	1,038,715	1,212,388	6,623,081	(355,013)
State	PERRY COUNTY CONSERVATION DIST	-	-	-	-
State	PHILLIPS CO CONSERV DIST	1,407	1,533	15,868	(882)
State	PHILLIPS COMM. COLLEGE-U OF A	(50,398)	(39,785)	40,900	(3,279)
State	PIKE CO CONSERV DIST	385	132	3,069	(183)
State	POINSETT CO CONSERV DIST	3,190	(621)	8,404	(492)
State	POPE CO CONSERV DIST	802	162	4,134	(254)
State	POTEAU RIVER CONSERV DIST	4,392	775	8,609	(511)
State	PRAIRIE CO CONSERV DIST	(4,263)	(3,991)	2,886	(256)
State	PROF BAIL BONDSMAN LICENSE BD	9,558	10,493	34,808	(1,956)
State	PROSECUTING ATTORNEY	177,376	112,698	853,638	(51,980)
State	PROSECUTOR COORDINATOR M	123,767	69,552	225,729	(11,991)
State	PUBLIC SERVICE COMM M	217,891	16,283	1,178,617	(70,894)
State	PULASKI CONSERV DIST	1,495	164	4,230	(260)
State	Pulaski Technical College	(305,735)	(205,151)	135,548	(14,676)
State	RANDOLPH COUNTY CONSERV DIST	(4,011)	(2,873)	5,685	(445)
State	RICH MOUNTAIN COMMUNITY COLLEG	(7,333)	(19,428)	92,620	(5,788)
State	RICH MT. CONSERV DIST	1,812	1,984	9,627	(482)
State	S. AR COMMUNITY COLLEGE	(36,556)	62,781	258,338	(14,474)
State	SEBASTIAN CO CONSERV DIST	20,804	9,709	32,970	(1,956)
State	SECRETARY OF STATE M	418,073	184,209	1,676,380	(93,573)
State	SENATE CLERK M	103,567	55,263	269,182	(14,151)
State	SHARP COUNTY CONSERV DIST	5,137	947	20,740	(1,029)
State	SOCIAL WORK LICENSING BD	9,887	4,691	22,406	(1,216)
State	SOIL & WATER CONSERV M	(58,426)	59,749	639,643	(34,017)
State	South Central Drug Task Force	11,478	5,189	24,736	(1,415)
State	SOUTHEAST AR TECH COLLEGE	318,560	97,025	630,022	(36,549)
State	SOUTHERN AR UNIVERSITY	(45,341)	3,317	278,681	(16,141)
State	SOUTHERN AR UNIVERSITY TECH.	(74,348)	(29,916)	159,349	(9,543)
State	SPINAL CORD COMMISSION	68,697	34,417	228,063	(12,257)
State	ST BD ELECTION COMM	56,370	31,818	107,923	(5,559)
State	ST BD EMBALMERS & FUNERAL DIR	-	-	-	-



Schedule of Deferred Resources by Employer by Year as of June 30, 2023

		Schedule of Deferred Inflows and Outflows			
Division	Employer	2024	2025	2026	2027
State	ST BD OF ARCHITECTS	7,951	13,824	24,459	(1,347)
State	ST BD OF CHIROPRACTIC EXAM - F	6,092	2,710	13,620	(760)
State	ST BD OF DENTAL EXAMINERS	9,941	4,531	25,272	(1,373)
State	ST BD OF DISPENSING OPTICIANS	2,019	1,083	3,643	(190)
State	ST BD OF EXAMINERS IN PSYCH	1,573	3,823	17,158	(930)
State	ST BD OF NURSING	107,213	59,230	350,981	(18,873)
State	ST BD OF PHYSICAL THERAPY	6,492	2,221	19,988	(1,184)
State	St Board of Licens for Pro Eng	29,594	12,201	68,862	(3,810)
State	ST DIETETICS LICENSING BD	(5,727)	(5,636)	(2,464)	-
State	ST MEDICAL BD	27,342	54,709	241,693	(12,953)
State	ST. FRANCIS CO CONSERV DIST	1,555	3,467	11,293	(533)
State	STATE BANK DEPT M	566,251	251,145	1,397,774	(76,012)
State	STATE BD VETERINARY EXAM M	5,730	2,884	12,226	(655)
State	STATE CAPITOL POLICE	(62,029)	(34,237)	(10,579)	(434)
State	State Military- Civ Firefghts	341,279	166,373	1,173,713	(65,778)
State	STATE MILITARY DEPT M	635,154	218,056	3,016,337	(169,134)
State	STATE POLICE (NON-TROOPERS) M	569,381	629,050	3,606,708	(192,682)
State	STATE TREASURER M	88,461	(28,993)	374,845	(24,618)
State	STATE: CONST OFFICERS SUB-DIV	(685,978)	(687,225)	(486,264)	-
State	STATE: GOVERNORS SUB-DIVISION	(402,138)	(403,867)	(288,653)	-
State	Statewide Shared Services	2,065,273	58,953	1,133,227	(64,875)
State	STONE CO CONSERV DIST	64,853	27,432	57,525	(2,865)
State	STUDENT LOAN AUTHORITY M	-	-	-	-
State	SUPREME COURT M	271,984	38,299	667,822	(39,711)
State	Supreme Court -Bar of Arkansas	101,895	53,714	309,948	(17,464)
State	Twentieth (20th) Judicial District Drug Task Force	12,494	11,093	42,094	(2,126)
State	U OF A AT FAYETTEVILLE	(65,209)	(32,074)	1,002,632	(58,681)
State	U OF A COMM COLLEGE AT HOPE	(152,064)	(72,864)	73,289	(5,078)
State	U of A Comm College/Morrilton	(7,769)	(4,104)	82,212	(4,621)
State	U OF A MEDICAL SCIENCES	(11,412)	(310,986)	1,013,691	(60,247)
State	UA COMM COLLEGE BATESVILLE	58,937	22,361	182,006	(9,638)
State	UA Cooperative Extension Svc	31,404	(81,548)	280,923	(19,212)
State	UALR HUMAN RESOURCES	(249,290)	(214,543)	533,082	(38,115)
State	UNION CO CONSERV DIST	408	(983)	10,924	(667)
State	UNIV OF AR AT MONTICELLO	44,151	5,297	196,974	(12,131)
State	UNIV OF AR AT PINE BLUFF	25,579	25,171	116,542	(5,701)
State	UNIV. OF CENTRAL ARKANSAS	(510,900)	(367,217)	982,212	(71,255)
State	UNIVERSITY OF ARK.-FT. SMITH	(74,434)	(27,793)	107,493	(7,194)
State	VAN BUREN CO CONSERV DIST	966	424	9,853	(567)
State	VOCATION & TECH EDUC/ REHAB	2,387,371	1,415,833	1,955,930	(95,796)
State	WAR MEMORIAL STADIUM Comm.	-	-	-	-
State	WASHINGTON CO CONSERV DIST	(4,817)	(8,731)	5,039	(680)
State	WHITE CO CONSERV DIST	(802)	(2,057)	677	(259)
State	WILDLIFE OFFICERS MAIL W/00150	(846,539)	(248,982)	87,154	(6,524)
State	WOODRUFF CO CONSERV DIST	-	-	-	-
State	WORKERS' COMP COMM M	136,816	13,476	1,018,270	(58,405)
State	YELL CO CONSERV DIST	17,464	3,906	19,412	(1,082)
Total for All Employers		\$ 154,568,993	\$ 76,394,136	\$ 441,722,105	\$ (24,480,337)

Note: Total may not add to APERS collective amounts due to rounding.

