ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN

Schedule of Employer Allocations and Schedule of Pension Amounts by Employer

June 30, 2020



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Independent Auditor's Report

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Rep. Richard Womack House Chair Rep. Nelda Speaks House Vice Chair

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

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

INDEPENDENT AUDITOR'S REPORT

Arkansas Public Employees Retirement System Legislative Joint Auditing Committee

Report on the Employer Schedules

We have audited the accompanying schedule of employer allocations of the Arkansas Public Employees Retirement Plan, as of and for the year ended June 30, 2020, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense (specified column totals) included in the accompanying schedule of pension amounts by employer of the Arkansas Public Employees Retirement Plan as of and for the year ended June 30, 2020, and the related notes as listed in the table of contents.

Management's Responsibility for the Schedules

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant estimates made by management, as well as evaluating the overall presentation of the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer.

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

Opinions

In our opinion, the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer referred to above present fairly, in all material respects, the employer allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the total of all participating entities for the Arkansas Public Employees Retirement Plan as of June 30, 2020, in accordance with accounting principles generally accepted in the United States of America.

Other Matters

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the Arkansas Public Employees Retirement System as of and for the year ended June 30, 2020, and our report thereon, dated December 17, 2020, expressed an unmodified opinion on those financial statements.

Restrictions on Use

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

ARKANSAS LEGISLATIVE AUDIT

ozukhorman

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

Legislative Auditor

Little Rock, Arkansas January 15, 2021 SA1037020S

Division	Employer	Actual Employer Contributions	Employer Allocation Percentage
County	Arkansas County	\$ 413,853	0.13844952%
County	Arkansas River Valley Regional Library	22,573	0.00755138%
County	Ashley County	637,510	0.21327124%
County	Association of Arkansas Counties	389,292	0.13023298%
County	Baxter County	904,149	0.30247197%
County	Baxter County Library	76,883	0.02572016%
County	Benton County	4,762,215	1.59314047%
County	Boone County	863,839	0.28898672%
County	Bradley County	228,630	0.07648539%
County	Calhoun County	291,940	0.09766492%
County	Carroll County	670,507	0.22430975%
County	Chicot County	207,333	0.06936075%
County	Clark County	535,606	0.17918034%
County	Clay County	237,067	0.07930769%
County	Clay County, Western District	108,331	0.03624091%
County	Cleburne County	642,623	0.21498166%
County	Cleveland County	220,901	0.07389988%
County	Columbia County	614,450	0.20555668%
County	Conway County Craighead County	713,702	0.23876034%
County	,	1,893,799	0.63354727% 0.33554098%
County	Crawford County Crittenden County	1,002,999 1,183,626	0.33554098%
County County	Cross County	350,592	0.39396746%
County	Dallas County	300,485	0.10052346%
County	Desha County	271,140	0.09070645%
County	Drainage District No.9	14,096	0.09070043%
County	Drew County	443,996	0.14853343%
County	East Central Arkansas Regional Library	40,934	0.01369390%
County	Faulkner County	2,003,861	0.67036696%
County	Franklin County	500,405	0.16740434%
County	Fulton County	263,570	0.08817425%
County	Garland County	2,511,676	0.84025020%
County	Grant County	474,607	0.15877379%
County	Greene County	750,423	0.25104493%
County	Hempstead County	611,797	0.20466919%
County	Hot Spring County	550,011	0.18399955%
County	Howard County	384,280	0.12855629%
County	Independence County	1,016,663	0.34011197%
County	Izard County	412,523	0.13800451%
County	Jackson County	439,376	0.14698772%
County	Jefferson County	1,565,532	0.52372963%
County	Johnson County	505,303	0.16904285%
County	Lafayette County	264,322	0.08842571%
County	Lawrence County	449,851	0.15049217%
County	Lee County	209,059	0.06993816%
County	Lincoln County	266,649	0.08920428%
County	Little River County	422,272	0.14126607%
County	Logan County	702,739	0.23509256%
County	Lonoke County	891,673	0.29829816%
County	Madison County	552,530	0.18484206%
County	Marion County	515,506	0.17245609%
County	Miller County	930,031	0.31113046%
County	Mississippi County	1,106,255	0.37008405%
County	Monroe County	173,222	0.05794914%
County	Montgomery County	329,576	0.11025545%
County	Nevada County	275,195	0.09206315%
County	Newton County	301,737	0.10094243%
County	Ouachita County	716,209	0.23959906%
County	Perry County	270,025	0.09033344%
County	Phillips County	333,735	0.11164708%
County	Phillips County Library	15,946	0.00533463%

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Court Clerk Newport District Court 6,200 0.00207404% Court Clerk North Little Rock District Court 63,761 0.02133044% Court Clerk Osceola District Court 6,647 0.00222371% Court Clerk Ozark District Court 0.00000000% Court Clerk Perry County District Court 0.00000000% Court Clerk Pine Bluff District Court 7,887 0.00263851% Court Clerk Sherwood District Court 9,116 0.00304962% Court Clerk Siloam Springs District Court 12,672 0.00423936% Court Clerk Springdale District Court 10,792 0.00361031% Court Clerk Springdale District Court 9,417 0.00315034% Court Clerk Texarkana District Court 9,417 0.00315034% Court Clerk Trumann District Court 4,925 0.00164750% Court Clerk Tyronza District Court 4,433 0.00148292%	Court Clerk	McGehee District Court		3,889	0.00130104%
Court Clerk North Little Rock District Court 63,761 0.02133044% Court Clerk Osceola District Court 6,647 0.00222371% Court Clerk Ozark District Court 0.00000000% Court Clerk Perry County District Court 0.00000000% Court Clerk Pine Bluff District Court 7,887 0.00263851% Court Clerk Sherwood District Court 9,116 0.00304962% Court Clerk Siloam Springs District Court 12,672 0.00423936% Court Clerk Springdale District Court 10,792 0.00361031% Court Clerk Texarkana District Court 9,417 0.00315034% Court Clerk Trumann District Court 4,925 0.00164750% Court Clerk Tyronza District Court 4,433 0.00148292%		Newport District Court			
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Court Clerk Texarkana District Court 9,417 0.00315034% Court Clerk Trumann District Court 4,925 0.00164750% Court Clerk Tyronza District Court 4,433 0.00148292%		· · · · · · · · · · · · · · · · · · ·			
Court Clerk Trumann District Court 4,925 0.00164750% Court Clerk Tyronza District Court 4,433 0.00148292%		, ,			
Court Clerk Tyronza District Court 4,433 0.00148292%					0.00315034%
	Court Clerk	Trumann District Court		4,925	0.00164750%
Court Clerk Walnut Ridge District Court 0.00000000%	Court Clerk	Tyronza District Court		4,433	0.00148292%
	Court Clerk	Walnut Ridge District Court			0.00000000%

Division	Employer	Actual Employer Contributions	Employer Allocation Percentage
Court Clerk	West Memphis District Court	\$ 7,615	0.00254750%
Court Clerk	Wrights ville District Court	5,314	0.00177778%
District Judge	Ashdown District Court		0.00000000%
District Judge	Ashley County District Court		0.00000000%
District Judge	Austin District Court		0.00000000%
District Judge	Biscoe District Court		0.00000000%
District Judge	Bradley County District Court		0.00000000%
District Judge	Brinkley District Court	11,185	0.00374184%
District Judge	Cabot District Court		0.00000000%
District Judge	Camden District Court	9,799	0.00327817%
District Judge	Charleston District Court	8,829	0.00295359%
District Judge	Cherokee Village District Court	3,275	0.00109566%
District Judge	Chicot County District Court		0.00000000%
District Judge	City of Ozark District Court		0.00000000%
District Judge	Clarksville District Court	14,545	0.00486570%
District Judge	Crossett District Court		0.00000000%
District Judge	Dermott District Court		0.00000000%
District Judge	DeValls Bluff District Court		0.00000000%
District Judge	East Camden District Court	2,168	0.00072534%
District Judge	Elkins District Court	,	0.00000000%
District Judge	Franklin County District Court		0.00000000%
District Judge	Grant County District Court		0.00000000%
District Judge	Hamburg District Court		0.00000000%
District Judge	Hazen District Court		0.00000000%
District Judge	Helena-West Helena District Court		0.00000000%
District Judge	Hot Springs District Court	36,955	0.01236297%
District Judge	Lee County District Court	00,300	0.00000000%
District Judge	Little Rock District Court	2,576	0.00086188%
District Judge	Malvern District Court	2,570	0.00000100%
District Judge	Newport District Court	22,269	0.00744993%
District Judge	Newton County District Court	22,209	0.00000000%
District Judge	Ouachita County District Court	11,893	0.00397879%
•	· · · · · · · · · · · · · · · · · · ·	11,093	0.00000000%
District Judge	Phillips County District Court Prairie Grove District Court		0.00000000%
District Judge		13,737	0.00459548%
District Judge	Randolph County District Court Sharp County District Court	13,737	0.00459546%
District Judge	Sheridan District Court	13,900	0.000403007 %
District Judge	Sherwood District Court		0.00000000%
District Judge	Ward District Court		0.00000000%
District Judge			
District Judge	West Fork District Court	0.500	0.00000000%
District Judge	Woodruff County District Court	9,596	0.00321028%
Municipal	Alma Water and Sewer	78,928	0.02640442%
Municipal	Arkansas City	9,607	0.00321383%
Municipal	Arkansas County Library	20,412	0.00682872%
Municipal	Arkansas Municipal League	957,885	0.32044871%
Municipal	Bates ville Water Utility	275,160	0.09205154%
Municipal	Bradford Water and Sewer	10,044	0.00336023%
Municipal	Brinkley Water and Sewer	54,026	0.01807374%
Municipal	Caddo Valley	12,568	0.00420432%
Municipal	Camden Water Utilities	143,013	0.04784326%
Municipal	Cammack Village	7,709	0.00257897%
Municipal	Cave City	25,383	0.00849140%
Municipal	Central Arkansas Water	3,200,646	1.07073675%
Municipal	City of Marshall	38,788	0.01297595%
Municipal	City of Alexander	41,678	0.01394287%
Municipal	City of Alma	199,829	0.06685037%
Municipal	City of Arkadelphia	526,665	0.17618939%
Municipal	City of Ash Flat	47,064	0.01574463%
Municipal	City of Ashdown	180,873	0.06050882%
Municipal	City of Augusta	114,189	0.03820039%
Municipal	City of Austin	46,303	0.01549015%
Municipal	City of Bates ville	315,253	0.10546409%
Municipal	City of Beebe	282,169	0.09439611%
Municipal	City of Bentonville	2,973,027	0.99458979%

Division	Employer	Actual Employer Contributions	Employer Allocation Percentage
Municipal	City of Biscoe	\$ 7,055	0.00236031%
Municipal	City of Bono	56,333	0.01884553%
Municipal	City of Bradford	5,903	0.00197465%
Municipal	City of Brinkley	78,217	0.02616639%
Municipal	City of Bryant	710,556	0.23770783%
Municipal	City of Cabot	721,076	0.24122722%
Municipal	City of Calico Rock	37,804	0.01264694%
Municipal	City of Carlisle	90,527	0.03028469%
Municipal	City of Cave Springs	56,716	0.01897362%
Municipal	City of Cedarville	1,519	0.00050803%
Municipal	City of Centerton	246,424	0.08243812%
Municipal	City of Charleston	88,782	0.02970088%
Municipal	City of Cherry Valley	5,224	0.00174752%
Municipal	City of Clarks ville	183,864	0.06150951%
Municipal	City of Clinton	46,835	0.00150931%
Municipal	City of Corning	91,679	0.03067005%
•	City of Cotter		0.01298512%
Municipal	City of Crawfords ville	38,815	
Municipal Municipal	City of Crossett	15,250 248,103	0.00510154% 0.08299968%
•	•	•	
Municipal	City of Decatur	120,495	0.04031010%
Municipal	City of Des Arc	108,096	0.03616235%
Municipal	City of Dewitt	102,423	0.03426444%
Municipal	City of Dierks	38,327	0.01282186%
Municipal	City of Dover	41,344	0.01383110%
Municipal	City of Elm Springs	30,466	0.01019218%
Municipal	City of Emerson		0.00000000%
Municipal	City of England	145,473	0.04866614%
Municipal	City of Eudora	78,997	0.02642732%
Municipal	City of Farmington	145,701	0.04874259%
Municipal	City of Flippin	55,565	0.01858861%
Municipal	City of Fordyce	126,908	0.04245559%
Municipal	City of Foreman	22,255	0.00744504%
Municipal	City of Fulton		0.00000000%
Municipal	City of Gassville	69,110	0.02311984%
Municipal	City of Gentry	115,017	0.03847749%
Municipal	City of Goshen	10,879	0.00363934%
Municipal	City of Gravette	90,835	0.03038772%
Municipal	City of Green Forest	151,497	0.05068134%
Municipal	City of Greenland	16,324	0.00546107%
Municipal	City of Gum Springs	7,167	0.00239764%
Municipal	City of Hackett	21,468	0.00718176%
Municipal	City of Hamburg	108,974	0.03645602%
Municipal	City of Hampton	47,559	0.01591021%
Municipal	City of Hardy	18,210	0.00609208%
Municipal	City of Harrisburg	71,807	0.02402208%
Municipal	City of Harrison	585,927	0.19601468%
Municipal	City of Haskell	38,889	0.01300990%
Municipal	City of Hazen	140,020	0.04684189%
Municipal	City of Heber Springs	177,794	0.05947882%
Municipal	City of Helena-West Helena	406,540	0.13600290%
Municipal	City of Holly Grove		0.00000000%
Municipal	City of Hope	497,424	0.16640706%
Municipal	City of Horatio	36,282	0.01213758%
Municipal	City of Hot Springs	2,630,363	0.87995573%
Municipal	City of Huntington	17,853	0.00597252%
Municipal	City of Hunts ville	60,867	0.02036239%
Municipal	City of Huttig	17,866	0.00597683%
Municipal	City of Jacks on ville	700,133	0.23422074%
Municipal	City of Jasper	26,389	0.00882819%
Municipal	City of Junction City	9,398	0.00314384%
Municipal	City of Kibler	8,106	0.00271191%
Municipal	City of Knoxville	23,403	0.00782916%
Municipal	City of Lamar	31,343	0.01048554%
Municipal	City of Lavaca	26,199	0.00876454%
Municipal	City of Lepanto	50,347	0.01684281%
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Division	Employer	al Employer ntributions	Employer Allocation Percentage
Municipal	City of Leslie	\$ 8,828	0.00295335%
Municipal	City of Lews ville	43,189	0.01444833%
Municipal	City of Lincoln	109,233	0.03654247%
Municipal	City of Lockesburg	16,198	0.00541874%
Municipal	City of Lowell	229,513	0.07678090%
Municipal	City of Magnolia	276,805	0.09260173%
Municipal	City of Malvern	175,290	0.05864120%
Municipal	City of Mammoth Springs	28,459	0.00952057%
Municipal	City of Marked Tree	82,334	0.02754397%
Municipal	City of Marvell	42,441	0.01419798%
Municipal	City of McRae	23,667	0.00791740%
Municipal	City of Melbourne	49,464	0.01654744%
Municipal	City of Mena	225,058	0.07529025%
Municipal	City of Monette	37,370	0.01250164%
Municipal	City of Monticello	415,472	0.13899108%
Municipal	City of Morrilton	435,687	0.14575359%
Municipal	City of Mount Ida	50,114	0.01676514%
Municipal	City of Mountain Home	713,192	0.23858976%
Municipal	City of Mountain Pine	16,460	0.00550648%
Municipal	City of Mountain View	84,664	0.02832326%
Municipal	City of Mountain View Water and Wastewater Department	60,196	0.02013794%
Municipal	City of Nashville	294,036	0.09836609%
Municipal	City of Norman	4,493	0.00150323%
Municipal	City of Ola	17,993	0.00601950%
Municipal	City of Pangburn	7,801	0.00260956%
Municipal	City of Paragould	549,077	0.18368705%
Municipal	City of Paris	221,473	0.07409101%
Municipal	City of Perryville	67,689	0.02264454%
Municipal	City of Piggott	84,463	0.02825617%
Municipal	City of Plummerville	22,133	0.00740446%
Municipal	City of Potts ville	58,332	0.01951431%
Municipal	City of Prairie Grove	175,652	0.05876225%
Municipal	City of Prescott	240,877	0.08058249%
Municipal	City of Quitman	59,546	0.01992038%
Municipal	City of Ravenden	5,733	0.00191791%
Municipal	City of Rector	49,416	0.01653167%
Municipal	City of Rison	30,792	0.01030095%
Municipal	City of Rogers	1,681,920	0.56266557%
Municipal	City of Russellville	478,228	0.15998525%
Municipal	City of Salem	24,586	0.00822478%
Municipal	City of Searcy	677,373	0.22660696%
Municipal	City of Shannon Hills	39,160	0.01310053%
Municipal	City of Sheridan	324,531	0.10856786%
Municipal	City of Shirley	2,649	0.00088611%
Municipal	City of Smackover	42,610	0.01425450%
Municipal	City of Stamps	59,859	0.02002498%
Municipal	City of Strong	9,691	0.00324203%
Municipal	City of Strong City of Stuttgart	422,412	0.14131276%
Municipal	City of Summit	14,509	0.00485370%
Municipal	City of Van Buren	342,406	0.11454767%
Municipal	City of Vilonia	37,186	0.01243997%
Municipal	City of Viola	4,020	0.00134483%
Municipal	City of Waldron		
•	City of Ward	131,558	0.04401123%
Municipal	· ·	175,255	0.05862947%
Municipal	City of Warren	212,340	0.07103558%
Municipal	City of West Fork	82,729	0.02767597%
Municipal	City of Western Grove	5,123	0.00171385%
Municipal	City of Wilman	11,389	0.00381004%
Municipal	City of Wynne	162,464	0.05435030%
Municipal	City of Yellville	44,696	0.01495265%
Municipal	Clinton Water and Sewer	89,210	0.02984413%
Municipal	Crossett Public Library	25,895	0.00866274%
Municipal	Crossett Water Commission	38,737	0.01295913%
Municipal	El Dorado Water and Sewer	265,389	0.08878274%
Municipal	Fordyce Water Department	51,110	0.01709829%

Division	Employer	Actual Employer Contributions		Employer Allocation Percentage
Municipal	Forrest City	\$	415,288	0.13892934%
Municipal	Forrest City Water Utility		213,288	0.07135287%
Municipal	Fort Smith Public Library		204,532	0.06842373%
Municipal	Harrisburg Water and Gas		43,368	0.01450812%
Municipal	Hope Water and Light		456,037	0.15256159%
Municipal	Hot Springs Advertising and Promotion Commission		371,389	0.12424379%
Municipal	Huntsville Water and Sewer Commission		74,767	0.02501237%
Municipal	Jacksonville Wastewater Utility		193,578	0.06475920%
Municipal	Jacksonville Water Commission		225,331	0.07538188%
Municipal	Little Rock Wastewater Utility		2,121,097	0.70958705%
Municipal	Malvern Water Works		167,215	0.05593965%
Municipal	McGehee Water and Sewer		36,705	0.01227912%
Municipal	Mena Water and Sewer		85,648	0.02865261%
Municipal	Mount Pleasant Water		11,086	0.00370872%
Municipal	North Little Rock Advertising and Promotion Commission		77,415	0.02589817%
Municipal	Pangburn Water		22,217	0.00743239%
Municipal Municipal	Piggott Light, Water, and Sewer Rogers Water Utilities		134,035 529,597	0.04483991% 0.17717015%
Municipal	Star City		46,620	0.01559615%
Municipal	Star City Water and Sewer		43,038	0.01439784%
Municipal	Town of Bigelow		40,000	0.00000000%
Municipal	Town of Fountain Hill		1,789	0.00059836%
Municipal	Town of Highfill		17,771	0.00594508%
Municipal	Town of Imboden		12,977	0.00434132%
Municipal	Van Buren Municipal Utilities		243,234	0.08137104%
Municipal	Vilonia Waterworks Association		95,418	0.03192078%
Municipal	Warren Water and Sewer		66,114	0.02211778%
Municipal	Wynne Water Utilities		117,843	0.03942285%
Other	Alpine Public Water Authority		5,209	0.00174254%
Other	Benton County Solid Waste Management District		67,698	0.02264745%
Other	Blytheville-Gosnell Airport		48,292	0.01615561%
Other	Boone County Regional Airport		7,320	0.00244896%
Other	Boston Mountain Solid Waste District		124,821	0.04175738%
Other	Buffalo Island Regional Water District		22,259	0.00744662%
Other	Clark County Country Water Facilities		14,873	0.00497560%
Other	Fulton County Water Authority		11,577	0.00387288%
Other	Highway 71 Water District		37,206	0.01244665%
Other	Hot Spring County Solid Waste Authority		144,084	0.04820166%
Other	James Fork Regional Water District		103,260	0.03454420%
Other	Kimzey Regional Water District		90,482	0.03026968%
Other	Little River Rural Development Authority Water System		29,314	0.00980668% 0.02334077%
Other Other	Madison County Water Facilities Board Magnet Butterfield Water		69,770 11,952	0.00399839%
Other	Marion County Regional Airport		11,332	0.00000000%
Other	Milltown-Washburn Water Authority		34,774	0.01163307%
Other	Montgomery County Regional Public Water Authority		10,972	0.00367063%
Other	Nevada County-Prescott Solid Waste		11,468	0.00383661%
Other	North Garland County Regional Water District		60,757	0.02032543%
Other	Northeast Arkansas Regional Solid Waste Management District		81,151	0.02714805%
Other	Northeast Public Water Authority		25,794	0.00862915%
Other	Paragould Housing Authority		66,878	0.02237305%
Other	Paron-Owens ville Water Authority		9,022	0.00301815%
Other	Pulaski Area Geographic Information System		49,835	0.01667155%
Other	Pulaski County Solid Waste Management District		36,856	0.01232975%
Other	Riversouth Rural Water District		21,598	0.00722546%
Other	Saline County Regional Solid Waste Management District		19,035	0.00636802%
Other	Sardis Water Association		76,045	0.02543980%
Other	South Bend Fire District No. 10		4,111	0.00137521%
Other	Southeast White County Water Association		24,761	0.00828341%
Other	Southwest Boone County Water Association		22,755	0.00761250%
Other	Southwest White County Water Association		53,332	0.01784156%
Other	Upper Southwest Arkansas Regional Solid Waste Management District		141,077	0.04719561%
Other	Washington Water Authority		132,063	0.04418000%
Other School District	Watson Chapel Water Association Alma School District No.30		35,047	0.01172453% 0.00000000%
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Division	Employer	Actual Employer Contributions	Employer Allocation Percentage
School District	Alpena School District No.5		0.00000000%
School District	Arkadelphia School District No.1	\$ 2,074	0.00069381%
School District	Ashdown School District No.31		0.00000000%
School District	Atkins School District No.18	1,219	0.00040790%
School District	Bald Knob School District	1,426	0.00047718%
School District	Barton School District No.4		0.00000000%
School District	Bauxite School District No.14		0.00000000%
School District	Beebe School District		0.00000000%
School District	Benton School District No.8	2,656	0.00088856%
School District	Bentonville School District No.6		0.00000000%
School District	Bergman School District No.3	999	0.00033412%
School District	Berryville School District	1,276	0.00042693%
School District	Blytheville School District No.5	193	0.00006465%
School District	Booneville School District No.65	1,637	0.00054770%
School District	Bradley School District No.20		0.00000000%
School District	Brinkley School District		0.00000000%
School District	Brookland School District No. 14		0.00000000%
School District	Cabot School District No.4	1,378	0.00046085%
School District	Cedarville School District No. 44		0.00000000%
School District	Clarendon School District No. 6		0.00000000%
School District	Clarks ville School District No.17	2,161	0.00072303%
School District	Clinton School District		0.00000000%
School District	Concord School District		0.00000000%
School District	Conway School District	1,519	0.00050823%
School District	Corning School District No. 8		0.00000000%
School District	Cossatot River School District	1,227	0.00041036%
School District	Cotter School District No.60		0.00000000%
School District	Crossett School District No.52		0.00000000%
School District	Cutter Morning Star Schools		0.00000000%
School District	Dardanelle School District No.15		0.00000000%
School District	Deer School District No.21		0.00000000%
School District	Des Arc School District No.5	1,040	0.00034785%
School District	Dollarway School District No.2		0.00000000%
School District	Dover School District No.17		0.00000000%
School District	Dumas Special School District		0.00000000%
School District	El Dorado School District No.15	866	0.00028986%
School District	England School District No.2		0.00000000%
School District	Fairview School District	2,491	0.00083331%
School District	Fayetteville School District No.1	6,276	0.00209942%
School District	Flippin School District No.26		0.00000000%
School District	Fordyce School District No.39		0.00000000%
School District	Foreman School District No. 25		0.00000000%
School District	Forrest City School District	6,851	0.00229201%
School District	Fort Smith School District	7,474	0.00250024%
School District	Fouke School District No. 15		0.00000000%
School District	Genoa Central School District No.1		0.00000000%
School District	Gentry School District No.19		0.00000000%
School District	Green Forest School District		0.00000000%
School District	Greenwood School District No.25	592	0.00019813%
School District	Hamburg School District No.51		0.00000000%
School District	Harrison School District No. 1		0.00000000%
School District	Hazen School District No. 2		0.00000000%
School District	Heber Springs School District No.1		0.00000000%
School District	Helena-West Helena School District No.2	2,896	0.00096872%
School District	Highland School District No. 42		0.00000000%
School District	Hope School District No.1A	4,467	0.00149435%
School District	Horatio School District No.55	767	0.00025656%
School District	Hot Springs School District	4,398	0.00147113%
School District	Hoxie School District No. 46		0.00000000%
School District	Huntsville School District	1,071	0.00035845%
School District	Izard County Consolidated School District No.1		0.00000000%
School District	Jackson County School District No. 5		0.00000000%
School District	Jasper School District No. 1		0.00000000%
School District	Jonesboro School District No.1	1,382	0.00046221%
School District	Junction City School District No.75	473	0.00015840%
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Division	Employer	Actual Employer Contributions	Employer Allocation Percentage
School District	Lafayette County School District		0.00000000%
School District	Lake Hamilton School District No.5		0.00000000%
School District	Lakeside School District No.1		0.00000000%
School District	Lavaca School District No. 3		0.00000000%
School District	Lee County School District	\$ 1,090	0.00036465%
School District	Little Rock School District	13,721	0.00459034%
School District	Lonoke School District No.1		0.00000000%
School District	Magazine School District No.15		0.00000000%
School District	Magnolia School District No.14	396	0.00013231%
School District	Malvern School District		0.00000000%
School District	Marion School District No.3		0.00000000%
School District	McCrory School District No.12	2,402	0.00080364%
School District	McNeil School District No.37 (Stephens)		0.00000000%
School District	Mountain Home School District No.9	615	0.00020590%
School District	Mountain View School District		0.00000000%
School District	Mountainburg School District No.16		0.00000000%
School District	Newport School District		0.00000000%
School District	North Little Rock School District	1,936	0.00064781%
School District	Osceola School District No.1		0.00000000%
School District	Ozark School District No.14		0.00000000%
School District	Paragould School District No.1		0.00000000%
School District	Piggott School District No.52	193	0.00006447%
School District	Pine Bluff School District No.3	6,311	0.00211132%
School District	Pocahontas School District No. 19		0.00000000%
School District	Pottsville School District No.61	1,012	0.00033841%
School District	Pulaski County Special School District	2,041	0.00068280%
School District	Rogers School District No.30	4.007	0.00000000%
School District	Russellville School District No.14	4,287	0.00143430%
School District	Searcy County School District No.17	491	0.00016409%
School District	Sheridan School District No.37	1,416	0.00047354%
School District	Shirley School District No.3	2.260	0.00000000%
School District School District	Siloam Springs School District No.21 Smackover School District No.39	2,369	0.00079260%
School District	South Central Service Cooperative		0.00000000% 0.00000000%
School District	South Conway County School District	3,247	0.00108619%
School District	South Mississippi County School District No.57	545	0.00108019%
School District	South Pike County School District	839	0.00018232%
School District	Southside School District No.3	878	0.00029364%
School District	Springdale School District No.50	010	0.0002330470
School District	Stuttgart School District		0.00000000%
School District	Texarkana School District No.7		0.00000000%
School District	Trumann School District No.22		0.00000000%
School District	Two Rivers School District	683	0.00022858%
School District	Valley Springs School District No. 2	-	0.00000000%
School District	Van Buren School District No.42	2,687	0.00089886%
School District	Vilonia School District	,	0.00000000%
School District	Waldron School District	383	0.00012796%
School District	Warren School District No.1	1,287	0.00043067%
School District	Watson Chapel School District No.24	,	0.00000000%
School District	West Memphis School District No.4		0.00000000%
School District	White Hall School District		0.00000000%
School District	Wynne School District No.9		0.00000000%
School District	Yellville Summitt School District No.4		0.00000000%
State	Administrative Office of the Courts	3,235,660	1.08245020%
State	Arkansas Appraiser Licensing and Certification Board	27,110	0.00906947%
State	Arkansas Athletic Commission	6,093	0.00203829%
State	Arkansas Board of Abstracters' Examiners	322	0.00010768%
State	Arkansas Board of Dispensing Opticians	1,892	0.00063283%
State	Arkansas Board of Examiners In Counseling	25,489	0.00852695%
State	Arkansas Board of Examiners in Speech-Language Pathology and Audiology	4,387	0.00146772%
State	Arkansas Board of Geologists	4,266	0.00142703%
State	Arkansas Board of Hearing Instrument Dispensers	2,562	0.00085699%
State	Arkansas Building Authority		0.00000000%
State	Arkansas Bureau of Legislative Research	1,256,437	0.42032571%
State	Arkansas Burial Association Board		0.00000000%

Division	Employer	Actual Employer Contributions	Employer Allocation Percentage
State	Arkansas Commission on Law Enforcement Standards and Training	\$ 296,948	0.09934039%
State	Arkansas Contractors Licensing Board	113,872	0.03809463%
State	Arkansas County Conservation District	16,166	0.00540820%
State	Arkansas Court of Appeals	472,740	0.15814946%
State	Arkansas Crime Information Center	391,293	0.13090219%
State	Arkansas Department of Agriculture	3,291,963	1.10128572%
State	Arkansas Department of Correction	25,206,888	8.43265481%
State	Arkansas Department of Emergency Management	637,631	0.21331172%
State	Arkansas Department of Finance and Administration	13,977,932	4.67614535%
State	Arkansas Department of Higher Education	323,114	0.10809393%
State	Arkansas Department of Rural Services		0.00000000%
State	Arkansas Department of Veterans Affairs	1,559,470	0.52170147%
State	Arkansas Development Finance Authority	508,214	0.17001684%
State	Arkansas Dietetics Licensing Board	3,052	0.00102105%
State	Arkansas Disability Determination for Social Security Administration	3,612,846	1.20863314%
State	Arkansas Economic Development Commission	768,193	0.25698958%
State	Arkansas Employment Security Department	5,344,897	1.78806970%
State	Arkansas Ethics Commission	88,535	0.02961825%
State	Arkansas Fair Housing Commission	68,099	0.02278160%
State	Arkansas Fire Protection Licensing Board	6,948	0.00232446%
State	Arkansas Forestry Commission	377	0.00012595%
State	Arkansas Game and Fish Commission	4,174,544	1.39654255%
State	Arkansas Game and Fish Commission - Wildlife Officers	525,154	0.17568396%
State	Arkansas Geographic Information Office	111,912	0.03743864%
State	Arkansas Geological Survey	207,150	0.06929958%
State	Arkansas History Commission		0.00000000%
State	Arkansas Home Inspector Registration Board	6,005	0.00200902%
State	Arkansas Judicial Discipline and Disability Commission	58,747	0.01965318%
State	Arkansas Legislative Audit	3,606,647	1.20655938%
State	Arkansas Lottery Commission	555,057	0.18568752%
State	Arkansas Manufactured Home Commission	19,790	0.00662034%
State	Arkansas Minority Health Commission	55,613	0.01860462%
State	Arkansas Motor Vehicle Commission	33,603	0.01124145%
State	Arkansas Natural Resources Commission	549,142	0.18370855%
State	Arkansas Northeastern College	150,766	0.05043680%
State	Arkansas Oil and Gas Commission	318,207	0.10645216%
State	Arkansas Parole Board	210,882	0.07054793%
State	Arkansas Psychology Board	13,425	0.00449100%
State	Arkansas Public Defender Commission	2,827,994	0.94607070%
State	Arkansas Public Employees Retirement System		0.00000000%
State	Arkansas Public Service Commission	985,937	0.32983327%
State	Arkansas Real Estate Commission	89,446	0.02992305%
State	Arkansas Rehabilitation Services	255,406	0.08544285%
State	Arkansas Science and Technology Authority	04.040	0.00000000%
State	Arkansas Sentencing Commission	21,349	0.00714216%
State	Arkansas Social Work Licensing Board	13,737	0.00459566%
State	Arkansas Spinal Cord Commission	153,683	0.05141272%
State	Arkansas State Board of Architects, Landscape Architects, and Interior Designers	15,864	0.00530719%
State	Arkansas State Board of Chirographia Examiners	22,513	0.00753151%
State	Arkansas State Board of Chiropractic Examiners	8,643	0.00289132%
State	Arkansas State Board of Collection Agencies	26,795	0.00896405%
State	Arkansas State Board of Dental Examiners Arkansas State Board of Election Commissioners	15,870	0.00530899%
State	Arkansas State Board of Embalmers and Funeral Directors	57,154	0.01912005%
State		12 071	0.00000000%
State	Arkansas State Board of Licensure for Professional Engineers and Surveyors	43,871	0.01467651%
State	Arkansas State Board of Massage Therapy	000 4 47	0.00000000%
State	Arkansas State Board of Ontomotor	236,147	0.07900014%
State	Arkansas State Board of Optometry	12,046	0.00402992%
State	Arkansas State Board of Physical Thorapy	139,763	0.04675595%
State	Arkansas State Board of Physical Therapy	14,967	0.00500699%
State	Arkansas State Board of Public Accountancy	71,855	0.02403808%
State	Arkansas State Child Abuse and Neglect Prevention Board	E2 002	0.00000000%
State	Arkansas State Claims Commission	53,903	0.01803256%
State	Arkansas State Crime Laboratory	1,197,422	0.40058267%
State	Arkansas State Library	267,596	0.089521029

Division	Employer	al Employer ntributions	Employer Allocation Percentage
State	Arkansas State Medical Board	\$ 182,757	0.06113921%
State	Arkansas State Military Department	2,282,812	0.76368676%
State	Arkansas State Military Department - Civilian Firefighters	846,478	0.28317892%
State	Arkansas State Police	2,669,431	0.89302548%
State	Arkansas State Tobacco Settlement Commission	5,227	0.00174870%
State	Arkansas State Treasurer	337,717	0.11297898%
State	Arkansas State University	518,546	0.17347333%
State	Arkansas State University - Beebe	134,375	0.04495348%
State	Arkansas State University - Mountain Home		0.00000000%
State	Arkansas State University - Newport	42,232	0.01412811%
State	Arkansas Student Loan Authority		0.00000000%
State	Arkansas Supreme Court	480,261	0.16066527%
State	Arkansas Supreme Court - Bar of Arkansas	218,433	0.07307405%
State	Arkansas Tech University	1,992,930	0.66671032%
State	Arkansas Tobacco Control	170,781	0.05713255%
State	Arkansas Towing and Recovering Board	25,870	0.00865449%
State	Arkansas Veterans Child Welfare Service	12,606	0.00421707%
State	Arkansas Waterways Commission	22,442	0.00750765%
State	Ashley County Conservation District	1,688	0.00056459%
State	Assessment Coordination Department	234,066	0.07830395%
State	Auctioneers Licensing Board	9,370	0.00313468%
State	Auditor of State	255,687	0.08553680%
State	Auditor of State - Constitutional Officers	111,335	0.03724581%
State	Auditor of State - Constitutional Officers	364,763	0.12202700%
State	Auditor of State - Court Reporters		0.00000000%
State	Auditor of State - Deputy Prosecuting Attorney	2,887,167	0.96586633%
State	Auditor of State - District Judges	848,420	0.28382855%
State	Auditor of State - District Judges	952,466	0.31863594%
State	Auditor of State - Drug Court, Juvenile Probation, and Intake Office		0.00000000%
State	Auditor of State - General Assembly House		0.00000000%
State	Auditor of State - General Assembly House	660,429	0.22093845%
State	Auditor of State - General Assembly Senate	13,344	0.00446390%
State	Auditor of State - General Assembly Senate	221,116	0.07397164%
State	Auditor of State - Prosecuting Attorney	712,087	0.23821990%
State	Auditor of State - Trial Court Administrative Assistants		0.00000000%
State	Baxter County Conservation District	9,154	0.00306228%
State	Benton County Conservation District	13,315	0.00445423%
State	Black River Technical College	139,956	0.04682051%
State	Boone County Conservation District	6,431	0.00215129%
State	Buffalo Conservation District	12,187	0.00407717%
State	Calhoun County Conservation District	1,593	0.00053301%
State	Capitol Zoning District Commission	26,497	0.00886418%
State	Carroll County Conservation District	16,830	0.00563017%
State	Chicot County Conservation District	4,185	0.00140016%
State	Clark County Conservation District	5,472	0.00183048%
State	Clay County Conservation District	15,245	0.00509988%
State	Cleburne County Conservation District	9,335	0.00312275%
State	Cleveland County Conservation District	2,145	0.00071752%
State	College of the Ouachitas	83,337	0.02787943%
State	Columbia County Conservation District	615	0.00020573%
State	Commissioner of State Lands	356,476	0.11925456%
State	Conway County Conservation District	10,034	0.00335666%
State	Cossatot Conservation District	10,345	0.00346075%
State	Craighead County Conservation District	20,055	0.00670912%
State	Crawford County Conservation District	3,275	0.00109553%
State	Crittenden County Conservation District	26,576	0.00889078%
State	Crooked Creek Conservation District	8,797	0.00294284%
State	Cross County Conservation District	10,536	0.00352457%
State	Dallas County Conservation District	2,556	0.00085493%
State	Department of Aeronautics	48,841	0.01633922%
State	Department of Agriculture	35,167	0.01176467%
State	Department of Arkansas Heritage	1,018,487	0.34072228%
State	Department of Commerce	38,928	0.01302277%
State	Department of Community Correction	8,142,137	2.72385197%
State	Department of Corrections	38,537	0.01289216%

Division	Employer	ual Employer ontributions	Employer Allocation Percentage
State	Department of Education	\$ 4,679	0.00156532%
State	Department of Education	51,985	0.01739082%
State	Department of Education - Arkansas Educational Television Commission	39,431	0.01319120%
State	Department of Education - Arkansas School for the Blind	5740	0.00000000%
State	Department of Education - Arkansas School for the Deaf	5,712	0.00191102%
State	Department of Energy and Environment	21,647	0.00724181%
State State	Department of Environmental Quality Department of Finance and Administration	2,610,203 26,633	0.87321124% 0.00890979%
State	Department of Health	34,639	0.01158818%
State	Department of Health	15,165,779	5.07352528%
State	Department of Human Services	43,221	0.01445903%
State	Department of Human Services	45,729,764	15.29833106%
State	Department of Information Systems	1,717,135	0.57444656%
State	Department of Inspector General	109,446	0.03661388%
State	Department of Labor	570,084	0.19071444%
State	Department of Labor and Licensing	66,848	0.02236325%
State	Department of Parks and Tourism	4,901,339	1.63968280%
State	Department of Parks, Heritage, and Tourism	21,003	0.00702623%
State	Department of Public Safety Department of the Military	70,258	0.02350394%
State State	Department of the Military Department of Transformation and Shared Services	26,800 1,092,879	0.00896571% 0.36560936%
State	Department of Veterans Affairs	20,043	0.00670522%
State	Desha County Conservation District	3,441	0.00115126%
State	Disabled Veterans Service Office	3,731	0.00124799%
State	Drew County Soil and Water Conservation District	8,832	0.00295450%
State	Drug Task Force - 10th Judicial District	12,893	0.00431311%
State	Drug Task Force - 13th Judicial District	25,161	0.00841718%
State	Drug Task Force - 14th Judicial District	19,914	0.00666206%
State	Drug Task Force - 15th Judicial District	23,279	0.00778770%
State	Drug Task Force - 1st Judicial District	11,107	0.00371570%
State	Drug Task Force - 20th Judicial District	26,830	0.00897559%
State	Drug Task Force - 21st Judicial District	6,128	0.00205004%
State	Drug Task Force - 3rd Judicial District	21,426	0.00716776%
State State	Drug Task Force - 5th Judicial District	54,544 26,419	0.01824700% 0.00883828%
State	Drug Task Force - Batesville Drug Task Force - South Central	16,204	0.00542097%
State	East Arkansas Community College	231,010	0.07728156%
State	Faulkner County Conservation District	11,908	0.00398384%
State	Franklin County Conservation District	9,703	0.00324610%
State	Fulton County Conservation District	15,306	0.00512027%
State	Garland County Conservation District	3,897	0.00130382%
State	Grant County Conservation District		0.00000000%
State	Greene County Conservation District	13,980	0.00467696%
State	Health Services Permit Agency	42,927	0.01436069%
State	Hempstead County Conservation District	3,717	0.00124364%
State	Henderson State University	563,787	0.18860800%
State State	Hot Spring County Conservation District Independence County Conservation District	3,583 15,251	0.00119876% 0.00510187%
State	Izard County Conservation District	7,903	0.00310187 %
State	Jackson County Conservation District	4,191	0.00140189%
State	Jefferson County Conservation District	6,907	0.00231072%
State	Johnson County Conservation District	2,105	0.00070431%
State	Lafayette County Conservation District	3,640	0.00121776%
State	L'Aigle Creek Conservation District		0.00000000%
State	Lawrence County Conservation District	14,800	0.00495122%
State	Lee County Conservation District	3,216	0.00107599%
State	Lincoln County Conservation District	3,796	0.00126986%
State	Liquefied Petroleum Gas Board	42,239	0.01413056%
State	Little River County Conservation District	3,505	0.00117266%
State	Logan County Conservation District	6,139	0.00205365%
State	Lonoke County Conservation District	11,695	0.00391236%
State State	Madison County Conservation District Martin Luther King, Jr. Commission	14,074 27,316	0.00470828% 0.00913833%
State	Miller County Conservation District	4,143	0.00913633%
State	Mine Creek Conservation District	7,788	0.00138383%
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Division	Employer	Actual Employer Contributions	Employer Allocation Percentage
State	Mississippi County Conservation District	\$ 3,968	0.00132731%
State	Monroe County Conservation District	5,842	0.00195437%
State	Montgomery County Conservation District	2,394	0.00080074%
State	National Park Community College	93,180	0.03117238%
State	Nevada County Conservation District	1,749	0.00058505%
State	Newton County Conservation District	3,346	0.00111934%
State	North Arkansas College	623,010	0.20842048%
State	Northwest Arkansas Community College	337,336	0.11285172%
State	Office of Attorney General	1,834,637	0.61375520%
State	Office of Health Information Technology		0.00000000%
State	Office of Medicaid Inspector General	235,552	0.07880096%
State	Office of the Governor	213,855	0.07154272%
State	Office of the Governor	567,067	0.18970536%
State	Office of the Lieutenant Governor	25,534	0.00854192%
State	Office of the Prosecutor Coordinator	121,610	0.04068315%
State	Office of the Speaker of the House	289,768	0.09693844%
State	Office of Victims and Witness Assistance - 10th Judicial District	5,119	0.00171250%
State	Office of Victims and Witness Assistance - 15th Judicial District	12,183	0.00407576%
State	Ouachita County Conservation District	3,009	0.00100670%
State	Ozarka College	79,935	0.02674143%
State	Perry County Conservation District		0.00000000%
State	Phillips County Conservation District	12,921	0.00432248%
State	Pike County Conservation District	2,647	0.00088555%
State	Poinsett County Conservation District	5,975	0.00199880%
State	Pope County Conservation District	3,505	0.00117266%
State	Poteau River Conservation District	5,693	0.00190457%
State	Prairie County Conservation District	6,164	0.00206225%
State	Professional Bail Bondsman Licensing Board	24,937	0.00834241%
State	Pulaski County Conservation District	3,263	0.00109165%
State	Pulaski Technical College	381,191	0.12752278%
State	Randolph County Conservation District	8,959	0.00299712%
State	Rich Mountain Community College	93,662	0.03133353%
State	Rich Mountain Conservation District	6,435	0.00215258%
State	Saint Francis County Conservation District	7,268	0.00243129%
State	Sebastian County Conservation District	19,645	0.00657204%
State	Secretary of State	1,236,043	0.41350303%
State	Secretary of State - State Capitol Police	38,018	0.01271846%
State	Senate Clerk	163,803	0.05479826%
State	Sharp County Conservation District	13,367	0.00447162%
State	South Arkansas Community College	236,574	0.07914307%
State	Southeast Arkansas College	406,454	0.13597421%
State	Southern Arkansas University	269,598	0.09019061%
State	Southern Arkansas University Tech	184,787	0.06181832%
State	State Bank Department	886,035	0.29641225%
State	State Insurance Department	1,331,507	0.44543916%
State	State Securities Department	306,773	0.10262720%
State	Stone County Conservation District	11,491	0.00384401%
State	Union County Conservation District	10,141	0.00339265%
State	University of Arkansas - Cossatot Community College	110,751	0.03705046%
State	University of Arkansas - Fayetteville	933,203	0.31219146%
State	University of Arkansas - Fort Smith	146,736	0.04908861%
State	University of Arkansas - Little Rock	714,809	0.23913042%
State	University of Arkansas - Monticello	164,839	0.05514475%
State	University of Arkansas - Phillips Community College	76,880	0.02571942%
State	University of Arkansas - Pine Bluff	74,479	0.02491604%
State	University of Arkansas Community College - Batesville	119,193	0.03987466%
State	University of Arkansas Community College - Hope	154,803	0.05178739%
State	University of Arkansas Community College - Morrilton	75,137	0.02513606%
State	University of Arkansas Cooperative Extension Service	285,041	0.09535688%
State	University of Arkansas for Medical Sciences	936,264	0.31321548%
State	University of Central Arkansas	1,357,076	0.45399296%
State	Van Buren County Conservation District	8,260	0.00276340%
State	Veterinary Medical Examining Board	7,169	0.00239822%
State	War Memorial Stadium Commission		0.00000000%
State	Washington County Conservation District	13,339	0.00446243%

Division	Employer		Employer	Employer Allocation Percentage
State	White County Conservation District	\$	4,458	0.00149133%
State	Woodruff County Conservation District			0.00000000%
State	Workers' Compensation Commission		833,363	0.27879138%
State	Yell County Conservation District		8,021	0.00268325%
	TOTAL	\$ 2	98,919,955	100.00000000%

Pension Expense

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN SCHEDULE OF PENSION AMOUNTS BY EMPLOYER FOR THE YEAR ENDED JUNE 30, 2020

Deferred Inflows of Resources

Deferred Outflows of Resources

		-		Deterre	ed Outflows of Reso	ources			Deterred inflows	of Resources			Pension Expense	
													Net Amortization of Deferred Amounts from Changes in	
				Net Difference Between Projected		Changes in Proportion and Differences				Changes in Proportion and Differences			Proportion and Differences Between	
			Differences	and Actual		Between Employer		Differences		Between Employer		Proportionate	Employer	
			Between	Investment		Contributions and		Between		Contributions and		Share of	Contributions	
			Expected and	Earnings on		Proportionate	Total	Expected and		Proportionate	Total	Plan	and Proportionate	Total
		Net Pension	Actual	Pension Plan	Changes of	Share of	Deferred Outflows	Actual	Changes of	Share of	Deferred Inflows	Pension	Share of	Pension
Division	Employer	Liability	Experience	Investments	Assumptions	Contributions	of Resources	Experience	Assumptions	Contributions	of Resources	Expense	Contributions	Expense
County	Arkansas County		\$ 52,631		\$ 49,673	\$ 9,934	\$ 531,745	\$ (2,625)	\$ (67,928)	\$ (249,502)		\$ 700,544	\$ (61,462) \$	
County	Arkansas River Valley Regional Library	216,240	2,871	22,881	2,709	1,346	29,807	(143)	(3,705)	(43,839)	(47,687)	38,209	(13,422)	24,787
County	Ashley County	6,107,202	81,075	646,220	76,518	305,973	1,109,786	(4,044)	(104,639)	(47,094)	(155,777)	1,079,136	22,918	1,102,054
County	Association of Arkansas Counties Baxter County	3,729,331 8,661,540	49,508 114,984	394,611 916,501	46,725 108,522	490,089 259,406	980,933 1,399,413	(2,470) (5,736)	(63,897) (148,404)		(66,367) (154,140)	658,969 1,530,485	235,204 135,088	894,173 1,665,573
County	Baxter County Library	736,519	9,777	77,933	9,228	9,486	1,399,413	(488)	(12,619)	(27,751)	(40,858)	130,142	(4,486)	125,656
County	Benton County	45,620,923	605,631	4,827,274	571,592	2,477,039	8,481,536	(30,210)	(781,652)	(27,731)	(811,862)	8,061,169	1,161,056	9,222,225
County	Boone County	8,275,379	109,858	875,640	103,684	520,583	1,609,765	(5,480)	(141,787)	(154,378)	(301,645)	1,462,251	123,828	1,586,079
County	Bradley County	2,190,224	29,076	231,754	27,442	45,789	334,061	(1,450)	(37,526)	(12,461)	(51,437)	387,010	39,874	426,884
County	Calhoun County	2,796,717	37,127	295,928	35,041	178,965	547,061	(1,852)	(47,918)	(144,079)	(193,849)	494,177	80,238	574,415
County	Carroll County	6,423,299	85,271	679,667	80,479	260,813	1,106,230	(4,253)	(110,054)	(19,075)	(133,382)	1,134,990	93,197	1,228,187
County	Chicot County	1,986,204	26,367	210,166	24,885	64,909	326,327	(1,315)	(34,031)	(8,284)	(43,630)	350,960	8,849	359,809
County	Clark County Clay County	5,130,980 2,271,043	68,115 30,149	542,923 240,305	64,287 28,454	26,114 12,417	701,439 311,325	(3,398) (1,504)	(87,912) (38,911)	(161,416) (192,799)	(252,726) (233,214)	906,639 401,291	18 (58,827)	906,657 342,464
County	Clay County, Western District	1,037,789	13,777	109,811	13,003	26,693	163,284	(687)	(36,911)	(75,626)	(94,094)	183,376	(8,491)	174,885
County	Clebume County	6,156,181	81,725	651,402	77,132	153,821	964,080	(4,077)	(105,478)	(51,487)	(161,042)	1,087,791	35,657	1,123,448
County	Cleveland County	2,116,185	28,093	223,919	26,514	50,669	329,195	(1,401)	(36,258)	(=-,,	(37,659)	373,928	27,220	401,148
County	Columbia County	5,886,289	78,142	622,844	73,750	86,707	861,443	(3,898)	(100,854)	(284,440)	(389,192)	1,040,101	(46,927)	993,174
County	Conway County	6,837,104	90,764	723,453	85,663	344,088	1,243,968	(4,528)	(117,144)		(121,672)	1,208,109	194,821	1,402,930
County	Craighead County	18,142,161	240,842	1,919,671	227,306	68,796	2,456,615	(12,014)	(310,841)	(475,974)	(798,829)	3,205,701	(159,339)	3,046,362
County	Crawford County	9,608,499	127,556	1,016,701	120,386	242,624	1,507,267	(6,363)	(164,628)	(87,251)	(258,242)	1,697,812	153,937	1,851,749
County	Crittenden County Cross County	11,338,863 3,358,594	150,527 44.586	1,199,796 355,382	142,066 42.080	155,117 77.587	1,647,506 519,635	(7,509) (2,224)	(194,276) (57,545)	(134,186) (29,896)	(335,971) (89,665)	2,003,565 593,460	247,673 9.110	2,251,238 602,570
County	Dallas County	2,878,574	38,214	304,590	36,066	105,377	484,247	(1,906)	(49,320)	(29,090)	(51,226)	508,641	55,595	564,236
County	Desha County	2,597,456	34,482	274,844	32,544	225,528	567,398	(1,720)	(44,504)	(31,209)	(77,433)	458,968	59,624	518,592
County	Drainage District No.9	135,033	1,793	14,288	1,692	3,206	20,979	(89)	(2,314)	(- ,,	(2,403)	23,860	1,265	25,125
County	Drew County	4,253,380	56,465	450,062	53,291	215,852	775,670	(2,817)	(72,876)	(335,021)	(410,714)	751,568	17,636	769,204
County	East Central Arkansas Regional Library	392,136	5,206	41,493	4,913	33,911	85,523	(260)	(6,719)	(16,081)	(23,060)	69,290	(2,475)	66,815
County	Faulkner County Franklin County	19,196,524 4,793,765	254,839 63,639	2,031,237 507,241	240,516 60,062	760,811 135,021	3,287,403 765,963	(12,712) (3,174)	(328,906) (82,135)	(472,390) (78,929)	(814,008) (164,238)	3,392,005 847,053	10,234 86,640	3,402,239 933,693
County	Fulton County	2,524,944	33,519	267,171	31,635	205.103	537,428	(3,174)	(43,261)	(29,864)	(74,797)	446.155	54.758	500,913
County	Garland County	24,061,274	319,420	2,545,989	301,467	665,790	3,832,666	(15,933)	(412,257)	(23,004)	(428,190)	4,251,602	526,520	4,778,122
County	Grant County	4,546,622	60,358	481,090	56,965	158,126	756,539	(3,011)	(77,900)		(80,911)	803,383	92,085	895,468
County	Greene County	7,188,884	95,434	760,675	90,071	254,378	1,200,558	(4,760)	(123,172)	(140,334)	(268,266)	1,270,268	44,920	1,315,188
County	Hempstead County	5,860,875	77,805	620,155	73,432	164,071	935,463	(3,881)	(100,418)		(104,299)	1,035,610	142,814	1,178,424
County	Hot Spring County	5,268,983	69,947	557,525	66,016	357,163	1,050,651	(3,489)	(90,277)	(49,102)	(142,868)	931,024	125,941	1,056,965
County	Howard County Independence County	3,681,318 9,739,394	48,871 129,293	389,530 1.030.552	46,124 122.026	96,587 38,432	581,112 1.320.303	(2,438) (6,449)	(63,074) (166,871)	(61,531) (370,427)	(127,043) (543,747)	650,485 1,720,940	38,034 (93.694)	688,519 1,627,246
County	Izard County	3,951,876	52,462	418,159	49,514	92,184	612,319	(0,449)	(67,710)	(370,427)	(70,327)	698,292	(93,694) 57,932	756,224
County	Jackson County	4,209,118	55,877	445,378	52,737	85,689	639,681	(2,787)	(72,117)	(124,538)	(199,442)	743,747	85,832	829,579
County	Jefferson County	14,997,440	199,095	1,586,920	187,905	23,298	1,997,218	(9,931)	(256,961)	(1,012,803)	(1,279,695)	2,650,032	(522,469)	2,127,563
County	Johnson County	4,840,685	64,261	512,206	60,650	56,093	693,210	(3,205)	(82,939)	(193,527)	(279,671)	855,344	(9,464)	845,880
County	Lafayette County	2,532,145	33,615	267,933	31,726	1,253	334,527	(1,677)	(43,385)	(71,457)	(116,519)	447,427	(37,156)	410,271
County	Lawrence County	4,309,470	57,209	455,997	53,994	285,743	852,943	(2,854)	(73,837)		(76,691)	761,479	179,385	940,864
County	Lee County	2,002,738	26,587	211,915	25,093	38,768	302,363	(1,326)	(34,314)	(25,067)	(60,707)	353,882	21,040	374,922
County	Lincoln County Little River County	2,554,440 4,045,273	33,911 53,702	270,292 428,041	32,005 50,684	13,019 188,516	349,227 720,943	(1,692) (2,679)	(43,767) (69,310)	(90,399)	(135,858) (100,435)	451,367 714,795	(9,968) 133,501	441,399 848,296
County	Logan County	6.732.074	89.370	712.339	84.347	556.944	1.443.000	(4.458)	(115,345)	(28,446)	(119,803)	1.189.550	311.394	1.500.944
County	Lonoke County	8,542,020	113.398	903,854	107.024	297.128	1,421,404	(5,656)	(146,356)		(152,012)	1,509,366	243,515	1,752,881
County	Madison County	5,293,109	70,267	560,078	66,318	72,551	769,214	(3,505)	(90,690)	(9,979)	(104,174)	935,287	60,666	995,953
County	Marion County	4,938,426	65,559	522,548	61,874	211,036	861,017	(3,270)	(84,613)	(17,598)	(105,481)	872,615	95,549	968,164
County	Miller County	8,909,484	118,276	942,737	111,628	103,929	1,276,570	(5,900)	(152,652)	(81,626)	(240,178)	1,574,296	64,836	1,639,132
County	Mississippi County	10,597,669	140,687	1,121,368	132,780	414,185	1,809,020	(7,018)	(181,577)	(186,479)	(375,074)	1,872,597	48,607	1,921,204
County	Monroe County	1,659,423	22,029	175,588	20,791	35,720	254,128	(1,099)	(28,432)	(21,932)	(51,463)	293,218	2,193	295,411
County	Montgomery County Nevada County	3,157,258 2,636,306	41,913 34,998	334,078 278.955	39,558 33.031	129 73,864	415,678 420.848	(2,091) (1,746)	(54,095) (45,169)	(151,575)	(207,761) (46,915)	557,884 465,832	(67,742) 83.592	490,142 549,424
County	Newton County	2,890,572	38,373	305,859	36,216	99,730	480,178	(1,740)	(49,526)	(7,498)	(58,938)	510,761	78,068	588,829
County	Ouachita County	6,861,122	91,083	725,994	85,964	104,056	1,007,097	(4,543)	(117,556)	(60,560)	(182,659)	1,212,353	131,793	1,344,146
County	Perry County	2,586,774	34,340	273,714	32,410	88,434	428,898	(1,713)	(44,321)	(8,165)	(54,199)	457,080	47,427	504,507
County	Phillips County	3,197,108	42,443	338,295	40,057	196,533	617,328	(2,117)	(54,778)	(39,729)	(96,624)	564,926	36,642	601,568
County	Phillips County Library	152,762	2,028	16,164	1,914	22,827	42,933	(101)	(2,617)	(24,240)	(26,958)	26,993	21,626	48,619

				Deferre	d Outflows of Res	ources			Deferred Inflow	s of Resources			Pension Expense	
													Net Amortization of	,
													Deferred Amounts	
						Changes in				Changes in			from Changes in Proportion	
				Net Difference		Proportion and				Proportion and			and Differences	
				Between Projected		Differences				Differences			Between	
			Differences	and Actual		Between Employer		Differences		Between Employer		Proportionate	Employer	
			Between	Investment		Contributions and		Between		Contributions and		Share of	Contributions	
			Expected and	Earnings on		Proportionate	Total	Expected and		Proportionate	Total	Plan	and Proportionate	Total
		Net Pension	Actual	Pension Plan	Changes of	Share of	Deferred Outflows	Actual	Changes of	Share of	Deferred Inflows	Pension	Share of	Pension
Division	Employer	Liability \$ 3,186,506	Experience	Investments \$ 337.173	Assumptions \$ 39.924	Contributions \$ 102.534	s 521.933	Experience	Assumptions	Contributions \$ (19.481)	of Resources	Expense	\$ 26.005	Expense
County	Pike County Poinsett County	\$ 3,186,506 4,487,197	\$ 42,302 59,569	\$ 337,173 474.803	\$ 39,924 56,221	\$ 102,534 103,506	\$ 521,933 694,099	\$ (2,110) (2,971)	\$ (54,596) (76,882)	\$ (19,481) (38,829)	\$ (76,187) (118,682)	\$ 563,052 792,883	\$ 26,005 27,340	\$ 589,057 820,223
County	Polk County	4,835,324	64,190	511,639	60,583	158,006	794.418	(3,202)	(82,847)	(46,184)	(132,233)	854,397	22,079	876,476
County	Pope County	13,796,011	183,146	1,459,793	172,852	386,212	2,202,003	(9,136)	(236,376)	(10,058)	(255,570)	2,437,740	204,914	2,642,654
County	Prairie County	2,829,634	37,564	299,411	35,453	268,771	641,199	(1,874)	(48,482)	, , ,	(50,356)	499,993	159,123	659,116
County	Pulaski County	73,038,749	969,610	7,728,429	915,114	59,053	9,672,206	(48,366)	(1,251,419)	(1,436,396)	(2,736,181)	12,905,869	(157,141)	12,748,728
County	Randolph County	3,843,263	51,020	406,666	48,153	76,930	582,769	(2,545)	(65,849)	(23,099)	(91,493)	679,100	51,219	730,319
County	Randolph County Nursing Home	9,290,452	123,333	983,048	116,402	1,139,400	2,362,183	(6,152)	(159,179)	(229,421)	(394,752)	1,641,613	464,222	2,105,835
County	Saline County Saline County Library	16,567,578 2,233,210	219,939 29,646	1,753,061 236,302	207,578 27,980	297,304 53,130	2,477,882 347,058	(10,971) (1,479)	(283,863)	(25,339)	(320,173) (39,742)	2,927,473 394,606	310,912 51,401	3,238,385 446,007
County	Scott County	2,233,210	35.799	285.341	33.787	77.169	432.096	(1,786)	(46,204)	(23,631)	(71,621)	476,497	13.320	489.817
County	Searcy County	2,699,791	35,840	285,672	33.826	52,656	407,994	(1,788)	(46,257)	(20,001)	(48,045)	477,050	45,390	522,440
County	Sebastian County	21,411,119	284,239	2,265,569	268,263	56,462	2,874,533	(14,178)	(366,850)	(256,865)	(637,893)	3,783,322	(15,397)	3,767,925
County	Sevier County	3,999,804	53,099	423,230	50,114	12,310	538,753	(2,649)	(68,531)	(90,359)	(161,539)	706,761	(2,595)	704,166
County	Sharp County	3,408,178	45,245	360,629	42,702	87,106	535,682	(2,257)	(58,394)	(97,778)	(158,429)	602,221	(2,777)	599,444
County	St. Francis County	4,363,525	57,927	461,716	54,671	183,525	757,839	(2,890)	(74,763)		(77,653)	771,030	89,745	860,775
County	Stone County	2,613,797	34,699	276,573	32,749	9,525	353,546	(1,731)	(44,784)	(54,883)	(101,398)	461,855	(30,275)	431,580
County	Union County Van Buren County	9,073,180 5,081,716	120,449 67,461	960,058 537,710	113,679 63,670	58,020 60,554	1,252,206 729,395	(6,008) (3,365)	(155,457) (87,068)	(300,363) (257,990)	(461,828) (348,423)	1,603,221 897,934	(73,444) (86,304)	1,529,777 811,630
County	Washington County	40.626.753	539,332	4.298.827	509.019	879.522	6.226.700	(26,903)	(696,084)	(86,167)	(809,154)	7,178,704	459.152	7.637.856
County	White County	12,798,976	169,910	1,354,295	160,360	20,897	1,705,462	(8,475)	(219,293)	(162,982)	(390,750)	2,261,565	(41,550)	2,220,015
County	White County Public Library	888,785	11,799	94,045	11,136	38,917	155,897	(589)	(15,228)	(2,604)	(18,421)	157,047	18,546	175,593
County	White River Regional Library	236,280	3,137	25,001	2,960	453	31,551	(156)	(4,048)	(45,679)	(49,883)	41,750	(15,900)	25,850
County	Woodruff County	1,898,266	25,200	200,861	23,784	49,754	299,599	(1,257)	(32,524)	(804)	(34,585)	335,422	17,836	353,258
County	Yell County	5,161,732	68,523	546,177	64,672	49,192	728,564	(3,418)	(88,439)	(163,004)	(254,861)	912,073	15,433	927,506
County	Yell County Library	248,216	3,295	26,264	3,110	2,917	35,586	(164)	(4,253)	(5,441)	(9,858)	43,859	(5,087)	38,772
Court Clerk Court Clerk	Alpena District Court Benton County District Court	10,273	136	1,087	129	418	1,770	(7)	(176)	(5,508)	(5,691)	1,815	(1,232) (3,630)	583 (3,630)
Court Clerk	Berryville District Court	69.605	924	7.365	872	9.182	18.343	(46)	(1.193)	(4,904)	(6.143)	12.299	(3,283)	9.016
Court Clerk	Blytheville District Court	67,723	899	7,166	849	6,016	14,930	(45)	(1,160)	(38)	(1,243)	11,967	3,585	15,552
Court Clerk	Booneville District Court	55,230	733	5,844	692	1,033	8,302	(37)	(946)	(1,261)	(2,244)	9,759	160	9,919
Court Clerk	Camden District Court	23,912	317	2,530	300	948	4,095	(16)	(410)	(117)	(543)	4,225	224	4,449
Court Clerk	Cherokee Village District Court	34,220	454	3,621	429	942	5,446	(23)	(586)	(150)	(759)	6,047	885	6,932
Court Clerk Court Clerk	Clarendon District Court Conway District Court	70,192 163,944	932 2.176	7,427 17.347	879 2.054	8,581 2,519	17,819 24.096	(46) (109)	(1,203)	(10,247) (7,034)	(11,496) (9,952)	12,403 28,969	363 (1,561)	12,766 27.408
Court Clerk	De Queen District Court	163,944	2,176	17,347	2,054	4,689	24,096	(109)	(2,822)	(7,034)	(2,931)	29,104	3.740	32,844
Court Clerk	Dermott District Court	33,022	438	3,494	414	10,011	14,357	(22)	(566)	(5,092)	(5,680)	5,835	3,313	9,148
Court Clerk	DeValls Bluff District Court	21,817	290	2,309	273	645	3,517	(14)	(374)	(118)	(506)	3,855	224	4,079
Court Clerk	Dumas District Court	87,505	1,162	9,259	1,096	8,144	19,661	(58)	(1,499)	(3,360)	(4,917)	15,462	2,314	17,776
Court Clerk	East Camden District Court	30,766	408	3,255	385	904	4,952	(20)	(527)	(1,068)	(1,615)	5,436	(1,057)	4,379
Court Clerk	Elkins District Court	69,308	920	7,334	868	13,707	22,829	(46)	(1,187)	(4,088)	(5,321)	12,247	3,006	15,253
Court Clerk	Eureka Springs District Court	72,512	963	7,673	909	7,604	17,149	(48)	(1,242)	(4,194)	(5,484)	12,813	(2,214)	10,599
Court Clerk Court Clerk	Fayetteville District Court Fort Smith District Court	121,889 139,343	1,618 1,850	12,897 14,744	1,527 1,746	4,322 2,852	20,364 21,192	(81) (92)	(2,088) (2,387)	(27,348) (795)	(29,517) (3,274)	21,538 24,622	(31,789) 203	(10,251) 24,825
Court Clerk	Hoxie District Court	133,343	1,000	14,744	1,740	370	370	(32)	(2,307)	(21,347)	(21,347)	24,022	(7,468)	(7,468)
Court Clerk	Lake Village District Court	37,207	494	3,937	466	1,398	6,295	(25)	(637)	(5,216)	(5,878)	6,574	(1,058)	5,516
Court Clerk	Little Rock District Court	269,384	3,576	28,504	3,375	12	35,467	(178)	(4,616)	(102,419)	(107,213)	47,600	(101,756)	(54,156)
Court Clerk	Lonoke District Court	80,490	1,069	8,517	1,008	7,102	17,696	(53)	(1,379)	(1,224)	(2,656)	14,222	1,434	15,656
Court Clerk	Marion District Court	53,026	704	5,611	664	689	7,668	(35)	(909)	(1,633)	(2,577)	9,370	(720)	8,650
Court Clerk	Maumelle District Court	44,617	592	4,721	559	2	5,874	(30)	(764)	(17,023)	(17,817)	7,884	(12,045)	(4,161)
Court Clerk Court Clerk	McCrory District Court McGehee District Court	3,435 37,256	46 495	363 3.942	43 467	161 685	613 5.589	(2) (25)	(59) (638)	(45) (1)	(106) (664)	607 6.583	20 437	627 7.020
Court Clerk Court Clerk	Newport District Court	37,256 59,392	495 788	3,942 6,284	467 744	1,191	5,589 9.007	(25)	(638)	(219)	(1,276)	6,583 10.494	437 372	10,866
Court Clerk	North Little Rock District Court	610,815	8,109	64,632	7,653	22,833	103,227	(404)	(10,465)	(14,694)	(25,563)	107,930	1,615	109,545
Court Clerk	Osceola District Court	63,678	845	6,738	798	507	8,888	(42)	(1,091)	(110)	(1,243)	11,252	288	11,540
Court Clerk	Ozark District Court					944	944	. ,	,	(14,741)	(14,741)		(5,440)	(5,440)
Court Clerk	Perry County District Court													
Court Clerk	Pine Bluff District Court	75,556	1,003	7,995	947	3,504	13,449	(50)	(1,295)	(3,534)	(4,879)	13,351	88	13,439
Court Clerk Court Clerk	Sherwood District Court	87,328 121,398	1,159 1,612	9,240 12,845	1,094 1,521	4 9,148	11,497 25,126	(58) (80)	(1,496) (2,080)	(10,783)	(12,337)	15,431 21,451	(3,953) 5,146	11,478 26,597
Court Clerk	Siloam Springs District Court	121,398	1,012	12,045	1,521	9,148	25,126	(80)	(2,080)		(2,160)	∠1,451	5,146	20,597

					Deferre	d Outflows of Res	ources			Deferred Inflows	of Resources			Pension Expense	
			-											Net Amortization of	
														Deferred Amounts from Changes in	
							Changes in				Changes in			Proportion	
					Net Difference		Proportion and				Proportion and			and Differences	
					Between Projected		Differences				Differences			Between	
				Differences	and Actual		Between Employer		Differences		Between Employer		Proportionate	Employer	
				Between	Investment		Contributions and		Between		Contributions and		Share of	Contributions	
				Expected and	Earnings on		Proportionate	Total	Expected and		Proportionate	Total	Plan	and Proportionate	Total
Division		Employer	Net Pension Liability	Actual Experience	Pension Plan Investments	Changes of Assumptions	Share of Contributions	Deferred Outflows of Resources	Actual Experience	Changes of Assumptions	Share of Contributions	Deferred Inflows of Resources	Pension Expense	Share of Contributions	Pension Expense
Court Clerk	Springdale District Court	Employer		\$ 1,372	\$ 10,939	\$ 1,295	\$ 7,142	\$ 20,748		\$ (1,771)	\$ (29,133)		\$ 18,268	\$ (31,346)	\$ (13,078)
Court Clerk	Texarkana District Court		90,213	1,198	9,546	1,130	3,151	15,025	(60)	(1,546)	(253)	(1,859)	15,940	1,162	17,102
Court Clerk	Trumann District Court		47,178	626	4,992	591	381	6,590	(31)	(808)	(4,094)	(4,933)	8,336	(739)	7,597
Court Clerk	Tyronza District Court		42,465	564	4,493	532	242	5,831	(28)	(728)	(347)	(1,103)	7,503	4	7,507
Court Clerk	Walnut Ridge District Court		70.050	968	7740	914	4,395	4,395	(40)	(4.050)	(37,069)	(37,069)	40.000	(11,527)	(11,527)
Court Clerk Court Clerk	West Memphis District Court Wrights ville District Court		72,950 50.908	968 676	7,719 5,387	914 638	705 868	10,306 7,569	(48)	(1,250) (872)	(2,912) (4,955)	(4,210) (5,861)	12,890 8.995	(96) (3,072)	12,794 5,923
District Judge	Ashdown District Court		30,300	070	3,307	030	741	7,303	(34)	(072)	(87,453)	(87,453)	0,333	(29,375)	(29,375)
District Judge	Ashley County District Court										(11,116)	(11,116)		(14,266)	(14,266)
District Judge	Austin District Court										(1,765)	(1,765)		(2,148)	(2,148)
District Judge	Biscoe District Court										(1,250)	(1,250)		(1,607)	(1,607)
	Bradley County District Court Brinkley District Court		107.151	1,422	11.338	1.343	13,461	27,564	(74)	(1,836)	(8,746) (1,044)	(8,746) (2,951)	18,933	(11,221) 6,338	(11,221) 25,271
	Cabot District Court		107,151	1,422	11,330	1,343	13,461	27,304	(71)	(1,030)	(16,859)	(16,859)	10,933	(22.009)	(22,009)
	Camden District Court		93,873	1,246	9,933	1,176	12,696	25,051	(62)	(1,608)	(702)	(2,372)	16,587	5,049	21,636
	Charleston District Court		84,579	1,123	8,949	1,060	18,856	29,988	(56)	(1,449)	(1,018)	(2,523)	14,945	10,208	25,153
	Cherokee Village District Court		31,375	417	3,320	393	3,813	7,943	(21)	(538)	(627)	(1,186)	5,544	1,476	7,020
	Chicot County District Court										(789)	(789)		(2,982)	(2,982)
	City of Ozark District Court Clarks ville District Court		139,333	1,850	14,743	1,746	18,639	36,978	(92)	(2,387)	(7,346) (1,053)	(7,346) (3,532)	24,620	(9,081) 7,906	(9,081) 32,526
	Crossett District Court		139,333	1,050	14,743	1,740	10,039	30,976	(92)	(2,367)	(7,866)	(7,866)	24,020	(10,100)	(10,100)
	Dermott District Court										(758)	(758)		(2,939)	(2,939)
District Judge	DeValls Bluff District Court										(2,085)	(2,085)		(2,672)	(2,672)
	East Camden District Court		20,771	276	2,198	260	3,589	6,323	(14)	(356)	(27)	(397)	3,670	1,710	5,380
											(10,974)	(10,974)		(13,841)	(13,841)
	Franklin County District Court										(16,050) (10,786)	(16,050) (10,786)		(14,148)	(14,148)
District Judge District Judge	Grant County District Court Hamburg District Court										(5,558)	(5,558)		(13,523) (7,132)	(13,523) (7,132)
District Judge	Hazen District Court										(5,697)	(5,697)		(7,313)	(7,313)
District Judge	Helena-West Helena District Cou	t									(18,255)	(18,255)		(24,639)	(24,639)
	Hot Springs District Court		354,024	4,700	37,460	4,436	46,593	93,189	(234)	(6,066)	(983)	(7,283)	62,556	21,970	84,526
			0.4.004		0.040		0.005	0.504	(4.0)	(400)	(13,893)	(13,893)	4.004	(17,832)	(17,832)
	Little Rock District Court Malvern District Court		24,681	328	2,612	309	3,335	6,584	(16)	(423)	(51,069) (16,527)	(51,508) (16,527)	4,361	(61,507) (20,036)	(57,146) (20,036)
	Newport District Court		213,335	2,832	22,574	2,673	27,414	55,493	(141)	(3,655)	(1,553)	(5,349)	37,696	11,748	49,444
	Newton County District Court		.,	,	,-	, ,	,		, ,	(-,,	(8,784)	(8,784)	,,,,,	(10,697)	(10,697)
	Ouachita County District Court		113,936	1,513	12,056	1,428	20,500	35,497	(75)	(1,952)	(672)	(2,699)	20,132	7,904	28,036
District Judge	Phillips County District Court										(10,002)	(10,002)		(12,841)	(12,841)
District Judge District Judge	Prairie Grove District Court Randolph County District Court		131,595	1,747	13,924	1,649	20,098	37,418	(87)	(2,255)	(12,562) (14,414)	(12,562) (16,756)	23,253	(15,943) 4,861	(15,943) 28,114
	Sharp County District Court		131,595	1,747	13,924	1,649	17.278	34,804	(88)	(2,255)	(3,274)	(5,643)	23,253	6.866	30.395
	Sheridan District Court		100,100	1,700	14,000	1,000	11,210	01,001	(00)	(2,201)	(3,570)	(3,570)	20,020	(4,579)	(4,579)
District Judge	Sherwood District Court										(30,571)	(30,571)		(38,539)	(38,539)
	Ward District Court										(12,155)	(12,155)		(15,604)	(15,604)
	West Fork District Court		04.000	4.000	0.707	4.450	40.000	00.404	(0.4)	(4.575)	(4.040)	(0.455)	40.044	4704	00.070
District Judge Municipal	Woodruff County District Court Ama Water and Sewer		91,929 756,113	1,220 10,038	9,727 80,006	1,152 9,473	16,382 30	28,481 99,547	(61) (501)	(1,575) (12,955)	(1,819) (9,961)	(3,455) (23,417)	16,244 133,604	4,734 (7,380)	20,978 126,224
Municipal	Arkansas City		92,031	1,222	9,738	1,153	18,147	30,260	(61)	(1,577)	(2,180)	(3,818)	16,262	9,100	25,362
Municipal	Arkansas County Library		195,546	2,596	20,691	2,450	4,290	30,027	(129)	(3,350)	(14,717)	(18,196)	34,553	(6,812)	27,741
Municipal	Arkansas Municipal League		9,176,320	121,818	970,971	114,972	407,439	1,615,200	(6,077)	(157,224)	(101,038)	(264,339)	1,621,446	68,008	1,689,454
Municipal	Batesville Water Utility		2,635,974	34,993	278,920	33,027	24,880	371,820	(1,746)	(45,164)	(52,688)	(99,598)	465,774	14,915	480,689
Municipal Municipal	Bradford Water and Sewer Brinkley Water and Sewer		96,223 517,557	1,277 6,871	10,182 54,764	1,206 6.485	5,514 876	18,179 68,996	(64) (343)	(1,649) (8,868)	(282) (16,761)	(1,995) (25,972)	17,003 91,452	2,753 (5,953)	19,756 85,499
Municipal Municipal	Caddo Valley		120,394	1,598	12,739	1,508	12,728	28,573	(343)	(8,868)	(16,761)	(25,972)	91,452 21,274	(5,953)	85,499 27.949
Municipal	Camden Water Utilities		1,370,032	18,188	144,967	17,165	59,614	239,934	(907)	(23,474)	(23,054)	(47,435)	242,083	29,593	271,676
Municipal	Cammack Village		73,851	980	7,814	925	5,016	14,735	(49)	(1,265)	(3,900)	(5,214)	13,049	1,402	14,451
Municipal	Cave City		243,158	3,228	25,729	3,047	13,394	45,398	(161)	(4,166)	(21,777)	(26,104)	42,966	(6,924)	36,042
Municipal	Central Arkansas Water		30,661,451	407,039	3,244,372	384,162	691,552	4,727,125	(20,304)	(525,342)	(05.4	(545,646)	5,417,846	571,992	5,989,838
Municipal	City of Marshall		371,577	4,933	39,318	4,656	15,226	64,133	(246)	(6,366)	(25,162)	(31,774)	65,657	(4,856)	60,801

					Deferre	d Outflows of Res	ources			Deferred Inflows	of Resources			Pension Expense	
														Net Amortization of	
														Deferred Amounts	
							Changes in				Changes in			from Changes in Proportion	
					Net Difference		Proportion and				Proportion and			and Differences	
					Between Projected		Differences				Differences			Between	
				Differences	and Actual		Between Employer		Differences		Between Employer		Proportionate	Employer	
				Between	Investment		Contributions and		Between		Contributions and		Share of	Contributions	
				Expected and	Earnings on		Proportionate	Total	Expected and		Proportionate	Total	Plan	and Proportionate	Total
Division		Employer	Net Pension Liability	Actual Experience	Pension Plan Investments	Changes of Assumptions	Share of Contributions	Deferred Outflows of Resources	Actual Experience	Changes of Assumptions	Share of Contributions	Deferred Inflows of Resources	Pension Expense	Share of Contributions	Pension Expense
Municipal	City of Alexander	£mpioyei		\$ 5.300		\$ 5.002	\$ 165.053			\$ (6,841)	\$ (1)		\$ 70,550		\$ 143,438
Municipal	City of Alma		1,914,317	25,413	202,559	23,985	49,108	301,065	(1,268)	(32,799)	(125,440)	(159,507)	338,258	18,282	356,540
Municipal	City of Arkadelphia		5,045,332	66,978	533,860	63,214	334,750	998,802	(3,341)	(86,445)	(202,634)	(292,420)	891,505	61,533	953,038
Municipal	City of Ash Flat		450,861	5,985	47,707	5,649	15,281	74,622	(299)	(7,725)	(5,689)	(13,713)	79,667	8,366	88,033
Municipal Municipal	City of Ashdown City of Augusta		1,732,721 1,093,900	23,002 14,522	183,344 115,749	21,710 13,706	31,657 94,607	259,713 238,584	(1,147) (724)	(29,688) (18,742)	(49,551) (8,994)	(80,386) (28,460)	306,170 193,291	(12,786) 42,933	293,384 236,224
Municipal	City of Austin		443,574	5,889	46,936	5,558	22,375	80,758	(294)	(7,600)	(0,334)	(7,894)	78,379	13,058	91,437
Municipal	City of Bates ville		3,020,053	40,092	319,560	37,839	206,368	603,859	(2,000)	(51,744)	(9,777)	(63,521)	533,640	61,011	594,651
Municipal	City of Beebe		2,703,112	35,885	286,024	33,868	20,799	376,576	(1,790)	(46,314)	(65,082)	(113,186)	477,637	10,589	488,226
Municipal	City of Bentonville		28,480,919	378,092	3,013,644	356,842	1,144,952	4,893,530	(18,860)	(487,982)	(5.540)	(506,842)	5,032,548	847,197 9.258	5,879,745
Municipal Municipal	City of Bethel Heights City of Biscoe		563,744 67,589	7,484 897	59,651 7,152	7,063 847	8,425 469	82,623 9.365	(373) (45)	(9,659) (1,158)	(5,510) (28,026)	(15,542) (29,229)	99,613 11,943	(8,660)	108,871 3,283
Municipal	City of Bono		539,658	7,164	57,103	6,761	38.299	109,327	(357)	(9,246)	(10,769)	(20,372)	95,357	16,403	111,760
Municipal	City of Bradford		56,546	751	5,983	708	16,470	23,912	(37)	(969)	(247)	(1,253)	9,992	9,854	19,846
Municipal	City of Brinkley		749,297	9,947	79,285	9,388	21,514	120,134	(496)	(12,838)	(886)	(14,220)	132,400	22,095	154,495
Municipal Municipal	City of Bryant		6,806,965 6,907,745	90,364 91,702	720,263 730.927	85,286 86,548	521,174 340.357	1,417,087 1,249,534	(4,508) (4,574)	(116,628)	(04.005)	(121,136)	1,202,783	263,346 74,232	1,466,129 1,294,823
Municipal	City of Cabot City of Calico Rock		6,907,745 362,156	91,702 4.808	730,927 38.321	4.538	340,357 19.705	1,249,534	(4,574)	(118,355) (6,205)	(91,985) (1)	(214,914) (6,446)	1,220,591 63,993	74,232 13.173	1,294,823 77.166
Municipal	City of Carlisle		867,228	11,513	91.764	10.866	34.885	149,028	(574)	(14,859)	(22,734)	(38,167)	153,238	16,295	169,533
Municipal	City of Cave Springs		543,326	7,213	57,491	6,807	34,982	106,493	(360)	(9,309)	(73,817)	(83,486)	96,005	2,803	98,808
Municipal	City of Cedarville		14,548	193	1,539	182	1,412	3,326	(10)	(249)	(1,953)	(2,212)	2,571	1,667	4,238
Municipal	City of Centerton		2,360,685	31,339	249,791	29,577	271,446	582,153	(1,563)	(40,447)	(0.075)	(42,010)	417,131	180,495	597,626
Municipal Municipal	City of Charleston City of Cherry Valley		850,510 50,042	11,291 664	89,995 5,295	10,656 627	34,972 11	146,914 6,597	(563)	(14,572) (857)	(3,275) (24,224)	(18,410) (25,114)	150,284 8,842	7,313 (8,953)	157,597 (111)
Municipal	City of Clarks ville		1,761,377	23,383	186,376	22,069	14,503	246,331	(1,166)	(30,179)	(14,680)	(46,025)	311,233	11,635	322,868
Municipal	City of Clinton		448,666	5,956	47,475	5,621	18	59,070	(297)	(7,687)	(22,202)	(30,186)	79,279	(12,051)	67,228
Municipal	City of Coming		878,263	11,659	92,931	11,004	1,410	117,004	(582)	(15,048)	(56,588)	(72,218)	155,188	(14,930)	140,258
Municipal	City of Cotter		371,840	4,936 1,939	39,345 15.458	4,659 1.830	22,135 5.217	71,075 24,444	(246)	(6,371)	(826)	(7,443)	65,704 25,813	7,271 4.396	72,975 30.209
Municipal Municipal	City of Crawfords ville City of Crossett		146,087 2,376,766	1,939 31.552	15,458 251,492	1,830 29,779	5,217 169,957	24,444 482,780	(97)	(2,503) (40,723)	(3,596) (10,239)	(6,196) (52,536)	25,813 419,972	4,396 44,980	30,209 464,952
Municipal	City of Decatur		1,154,314	15,324	122,141	14,463	53,187	205,115	(764)	(19,778)	(82,532)	(103,074)	203,966	54,940	258,906
Municipal	City of Des Arc		1,035,539	13,747	109,573	12,974	109,112	245,406	(686)	(17,743)	(- , ,	(18,429)	182,979	47,394	230,373
Municipal	City of Dewitt		981,191	13,026	103,823	12,293	63,401	192,543	(650)	(16,811)		(17,461)	173,375	30,728	204,103
Municipal Municipal	City of Dierks City of Dover		367,165 396.065	4,874 5,258	38,851 41,909	4,600 4,962	24,172 8.611	72,497 60.740	(243) (262)	(6,291) (6,786)	(6,082) (3,341)	(12,616) (10,389)	64,878 69.984	289 2.345	65,167 72.329
Municipal	City of Elm Springs		291,862	3,875	30.883	3,657	29,998	68,413	(193)	(5,001)	(683)	(5,877)	51,572	12,067	63,639
Municipal	City of Emerson		201,002	0,070	00,000	0,007	20,000	00,110	(100)	(0,001)	(000)	(0,011)	01,012	(1,012)	(1,012)
Municipal	City of England		1,393,596	18,500	147,460	17,461	56,194	239,615	(923)	(23,877)	(19,704)	(44,504)	246,247	14,481	260,728
Municipal	City of Eudora		756,769	10,046	80,076	9,482	63,137	162,741	(501)	(12,966)	(38,803)	(52,270)	133,720	21,259	154,979
Municipal	City of Farmington City of Flippin		1,395,785 532,301	18,529 7,066	147,692 56,324	17,488 6,669	166,119 29,092	349,828 99,151	(924) (352)	(23,915) (9,120)	(36,257)	(24,839) (45,729)	246,634 94,057	74,454 (5,130)	321,088 88,927
Municipal Municipal	City of Fordyce		1,215,752	16,139	128,642	15,232	47,229	207,242	(805)	(20,830)	(36,257)	(21,737)	214,822	22,614	237,436
Municipal	City of Foreman		213,195	2,830	22,559	2,671	30,205	58,265	(141)	(3,653)	(4,915)	(8,709)	37,671	6,015	43,686
Municipal	City of Fulton										(1,700)	(1,700)		(4,926)	(4,926)
Municipal	City of Gassville		662,056	8,789	70,054	8,295	31,366	118,504	(438)	(11,343)	(9,984)	(21,765)	116,985	8,653	125,638
Municipal Municipal	City of Gentry City of Goshen		1,101,835 104,216	14,627 1,383	116,588 11.027	13,805 1,306	57,864 5.554	202,884 19.270	(730) (69)	(18,878)	(9,468) (14.537)	(29,076) (16,392)	194,693 18.415	21,819 1.812	216,512 20,227
Municipal	City of Gravette		870.178	11.552	92.076	10.903	30.094	144.625	(576)	(14,909)	(11,102)	(26.587)	153.760	20.550	174.310
Municipal	City of Green Forest		1,451,303	19,266	153,566	18,184	128,530	319,546	(961)	(24,866)	(2,872)	(28,699)	256,444	54,714	311,158
Municipal	City of Greenland		156,382	2,076	16,547	1,959	3,484	24,066	(104)	(2,679)	(3,343)	(6,126)	27,633	4,486	32,119
Municipal	City of Gum Springs		68,658	911	7,265 21.761	860	11,458 516	20,494	(45)	(1,176)	(12,051)	(13,272)	12,132	2,118	14,250
Municipal Municipal	City of Hackett City of Hamburg		205,656 1,043,949	2,730 13,859	21,761 110,463	2,577 13,080	516 6,522	27,584 143,924	(136) (691)	(3,524) (17,887)	(8,892) (61,750)	(12,552) (80,328)	36,339 184,465	(3,104) (14,535)	33,235 169,930
Municipal	City of Hampton		455,602	6,048	48,209	5,708	42,941	102,906	(302)	(7,806)	(19,100)	(27,208)	80,504	17,615	98,119
Municipal	City of Hardy		174,452	2,316	18,459	2,186	3,033	25,994	(116)	(2,989)	(9,611)	(12,716)	30,825	(3,132)	27,693
Municipal	City of Harrisburg		687,893	9,132	72,788	8,619	38,625	129,164	(456)	(11,786)	(449)	(12,691)	121,550	15,610	137,160
Municipal	City of Harrison		5,613,046	74,515	593,932	70,327	89,803	828,577	(3,717)	(96,172)	(29,062)	(128,951)	991,819	36,275	1,028,094
Municipal Municipal	City of Haskell City of Hazen		372,549 1,341,357	4,946 17,807	39,420 141,933	4,668 16,806	293 99,246	49,327 275,792	(247) (888)	(6,383) (22,982)	(62,867) (1,698)	(69,497) (25,568)	65,829 237,016	(27,030) 39,672	38,799 276,688
Municipal	City of Heber Springs		1,703,226	22,611	180,223	21,340	3,227	227,401	(1,128)	(29,182)	(170,904)	(201,214)	300,958	(63,742)	237,216
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Pension Expense

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN SCHEDULE OF PENSION AMOUNTS BY EMPLOYER FOR THE YEAR ENDED JUNE 30, 2020

Deferred Inflows of Resources

Deferred Outflows of Resources

		_		Deterre	ed Outflows of Res	ources			Deterred inflow	s of Resources			Pension Expense	
				Net Difference		Changes in Proportion and				Changes in Proportion and			Net Amortization of Deferred Amounts from Changes in Proportion and Differences	
				Between Projected		Differences				Differences			Between	
			Differences	and Actual		Between Employer		Differences		Between Employer		Proportionate	Employer	
			Between	Investment		Contributions and		Between		Contributions and		Share of	Contributions	
			Expected and	Earnings on		Proportionate	Total	Expected and		Proportionate	Total	Plan	and Proportionate	Total
		Net Pension	Actual	Pension Plan	Changes of	Share of	Deferred Outflows	Actual	Changes of	Share of	Deferred Inflows	Pension	Share of	Pension
Division	Employer	Liability	Experience	Investments	Assumptions	Contributions	of Resources	Experience	Assumptions	Contributions	of Resources	Expense	Contributions	Expense
Municipal	City of Helena-West Helena	\$ 3,894,558	\$ 51,701		\$ 48,796	\$ 194,379	\$ 706,970		\$ (66,728)		\$ (468,730)	\$ 688,164	\$ (24,448) \$	
Municipal	City of Holly Grove	* -,,		*,		172,613	172,613	(=,=/	* (***,*=*)	(355,079)	(355,079)	,	(12,340)	(12,340)
Municipal	City of Hope	4,765,207	63,259	504,220	59,704	28,292	655,475	(3,156)	(81,645)	(100,005)	(184,806)	842,007	(26,351)	815,656
Municipal	City of Horatio	347,570	4,614	36,777	4,355	46,507	92,253	(230)	(5,955)	(58,371)	(64,556)	61,415	15,697	77,112
Municipal	City of Hot Springs	25,198,276	334,514	2,666,298	315,713	765,988	4,082,513	(16,686)	(431,738)	(93,248)	(541,672)	4,452,508	360,786	4,813,294
Municipal	City of Huntington	171,028	2,270	18,097	2,143	9,172	31,682	(113)	(2,930)		(3,043)	30,220	4,593	34,813
Municipal	City of Huntsville	583,094	7,741	61,699	7,306	19,249	95,995	(386)	(9,991)	(27,014)	(37,391)	103,032	(5,655)	97,377
Municipal	City of Huttig	171,152	2,272	18,110	2,144	6,029	28,555	(113)	(2,932)	(10,164)	(13,209)	30,242	(2,938)	27,304
Municipal	City of Jacksonville	6,707,109	89,039	709,697	84,034	148,234	1,031,004	(4,441)	(114,917)	(183,885)	(303,243)	1,185,139	(116,247)	1,068,892
Municipal	City of Jasper	252,803	3,356	26,750	3,167	11,680	44,953	(167)	(4,331)	(3,610)	(8,108)	44,670	3,859	48,529
Municipal	City of Junction City	90,027	1,195	9,526	1,128	25,865	37,714	(60)	(1,542)	(1,429)	(3,031)	15,908	15,313	31,221
Municipal	City of Kibler	77,658	1,031	8,217	973	16,799	27,020	(51)	(1,331)	(5,131)	(6,513)	13,722	12,522	26,244
Municipal	City of Knoxville	224,195	2,976	23,723	2,809	7,612	37,120	(148)	(3,841)	(5,819)	(9,808)	39,615	725	40,340
Municipal	City of Lamar	300,262	3,986	31,772	3,762	1,069	40,589 38,772	(199)	(5,145)	(28,473)	(33,817)	53,056	(11,607)	41,449
Municipal Municipal	City of Lavaca City of Lepanto	250,980 482,308	3,332 6,403	26,557 51,034	3,145 6,043	5,738 27,973	38,772 91,453	(166) (319)	(4,300) (8,264)	(736) (530)	(5,202) (9,113)	44,348 85,223	1,222 11,071	45,570 96,294
Municipal	City of Leslie	84.572	1.123	8,949	1.060	7.688	18.820	(56)	(1,449)	(7,232)	(8.737)	14.944	(254)	14.690
Municipal	City of Lews ville	413,740	5.493	43,779	5.184	46,358	100,814	(274)	(7,089)	(1,232)	(7,363)	73.107	18,959	92.066
Municipal	City of Lincoln	1,046,425	13.892	110,725	13,111	9.940	147,668	(693)	(17,929)	(34,734)	(53,356)	184.902	(9,365)	175,537
Municipal	City of Lockesburg	155,170	2,060	16,419	1,944	10,022	30,445	(103)	(2,659)	(2,369)	(5,131)	27,418	2,255	29,673
Municipal	City of Lowell	2,198,686	29,188	232,649	27,548	7,376	296,761	(1,456)	(37,671)	(54,683)	(93,810)	388,505	(11,003)	377,502
Municipal	City of Magnolia	2,651,729	35,202	280,587	33,224	8,878	357,891	(1,756)	(45,434)	(20,491)	(67,681)	468,558	11,615	480,173
Municipal	City of Malvern	1,679,240	22,292	177,685	21,039	64,834	285,850	(1,112)	(28,771)	(217)	(30,100)	296,720	25,412	322,132
Municipal	City of Mammoth Springs	272,630	3,619	28,848	3,416	27,092	62,975	(181)	(4,671)	(23,053)	(27,905)	48,173	(5,307)	42,866
Municipal	City of Marked Tree	788,745	10,471	83,459	9,882	22,193	126,005	(522)	(13,514)	(28,666)	(42,702)	139,370	641	140,011
Municipal	City of Marvell	406,571	5,397	43,020	5,094	5,617	59,128	(269)	(6,966)	(12,039)	(19,274)	71,841	(4,308)	67,533
Municipal	City of McRae	226,721	3,010	23,990	2,841	28,101	57,942	(150)	(3,885)	(1)	(4,036)	40,061	14,757	54,818
Municipal	City of Melbourne	473,850	6,290	50,139	5,937	16,895	79,261	(314)	(8,119)	(4,080)	(12,513)	83,729	6,943	90,672
Municipal Municipal	City of Mena City of Monette	2,156,000 357,995	28,622 4,752	228,132 37,880	27,013 4.485	35,872 11,769	319,639 58,886	(1,428) (237)	(36,940) (6,134)	(22,054) (7,357)	(60,422) (13,728)	380,963 63,257	10,458 7,546	391,421 70,803
Municipal	City of Monticello	3.980.127	52.837	421.148	49.868	141.120	664,973	(2.636)	(68.194)	(60.763)	(131,593)	703.284	46.454	749.738
Municipal	City of Morrilton	4,173,777	55,408	441.639	52,294	72,937	622,278	(2,764)	(71,512)	(16,509)	(90,785)	737,502	55,253	792,755
Municipal	City of Mount Ida	480,084	6,373	50,799	6,015	16,920	80.107	(318)	(8,226)	(16,905)	(25,449)	84.830	2,354	87,184
Municipal	City of Mountain Home	6,832,219	90,700	722,936	85,602	189,075	1,088,313	(4,524)	(117,061)	(483,468)	(605,053)	1,207,246	(113,916)	1,093,330
Municipal	City of Mountain Pine	157,683	2,093	16,685	1,976	12,509	33,263	(104)	(2,702)	(41,315)	(44,121)	27,862	(9,479)	18,383
Municipal	City of Mountain View	811,060	10,767	85,821	10,162	3,895	110,645	(537)	(13,896)	(24,815)	(39,248)	143,314	(11,107)	132,207
Municipal	City of Mountain View Water and Wastewater Department	576,667	7,655	61,019	7,225	12,131	88,030	(382)	(9,880)	(17,424)	(27,686)	101,896	38,171	140,067
Municipal	City of Nashville	2,816,796	37,394	298,053	35,292	17,414	388,153	(1,865)	(48,262)	(67,265)	(117,392)	497,725	(1,487)	496,238
Municipal	City of Norman	43,046	571 2.288	4,555 18.239	539 2.160	76,950 18,480	82,615	(29)	(738)	(99,490)	(100,257)	7,606 30,458	7,250 8.594	14,856 39.052
Municipal	City of Ola	172,373	2,288 992	18,239 7,907	2,160 936	18,480 453	41,167	(114)	(2,953)	(5,535)	(8,602)		8,594 (657)	
Municipal Municipal	City of Pangburn City of Paragould	74,727 5,260,034	69,828	556,579	65,904	154,078	10,288 846,389	(49) (3,483)	(1,280) (90,123)	(3,824)	(5,153) (93,606)	13,204 929,442	111,119	12,547 1,040,561
Municipal	City of Paris	2,121,659	28,166	224,498	26,583	9,828	289,075	(1,405)	(36,352)	(24,069)	(61,826)	374,895	5,096	379,991
Municipal	City of Perryville	648,446	8,608	68,614	8,124	9,249	94,595	(429)	(11,110)	(2,230)	(13,769)	114,580	4,834	119,414
Municipal	City of Piggott	809.139	10.742	85.617	10.138	26,698	133,195	(536)	(13,863)	(87.950)	(102,349)	142,974	(20.767)	122.207
Municipal	City of Plummerville	212,033	2,815	22,436	2,657	8	27,916	(140)	(3,633)	(11,013)	(14,786)	37,466	(11,958)	25,508
Municipal	City of Pottsville	558,809	7,418	59,129	7,001	249,520	323,068	(370)	(9,574)		(9,944)	98,741	103,726	202,467
Municipal	City of Prairie Grove	1,682,707	22,338	178,052	21,083	107,565	329,038	(1,114)	(28,831)	(391)	(30,336)	297,332	43,604	340,936
Municipal	City of Prescott	2,307,548	30,633	244,168	28,912	111,628	415,341	(1,528)	(39,537)		(41,065)	407,741	54,182	461,923
Municipal	City of Quitman	570,437	7,573	60,359	7,147	12,172	87,251	(378)	(9,774)	(5,680)	(15,832)	100,796	7,671	108,467
Municipal	City of Ravenden	54,921	729	5,811	688	2,448	9,676	(36)	(941)	(2,237)	(3,214)	9,704	(909)	8,795
Municipal	City of Rector	473,398	6,284	50,092	5,931	6,750	69,057	(313)	(8,111)	(19,574)	(27,998)	83,649	453	84,102
Municipal	City of Rison	294,976	3,916	31,212	3,696	321	39,145	(195)	(5,054)	(32,686)	(37,935)	52,122	(13,762)	38,360
Municipal	City of Rogers	16,112,404	213,897	1,704,897	201,875	685,914	2,806,583	(10,670)	(276,064)	(CC COA)	(286,734)	2,847,045	305,248	3,152,293
Municipal Municipal	City of Russellville City of Salem	4,581,313 235,524	60,818 3,127	484,761 24,921	57,400 2,951	200,154 1,016	803,133 32,015	(3,034) (156)	(78,495) (4,035)	(66,604) (17,071)	(148,133) (21,262)	809,513 41,617	61,691 (4,880)	871,204 36,737
Municipal	City of Searcy	6.489.082	3,127 86.144	686.627	81.303	175.419	1.029.493	(4,297)	(111.182)	(17,071)	(287,461)	1.146.614	(4,080) 60.066	1.206.680
Municipal	City of Shannon Hills	375,145	4.980	39.695	4,700	5,114	54.489	(248)	(6,428)	(27,789)	(34.465)	66,288	(1,568)	64,720
Municipal	City of Sheridan	3,108,932	41,272	328,965	38,952	140,596	549,785	(2,059)	(53,267)	(23,919)	(79,245)	549,345	38,631	587,976
Municipal	City of Shirley	25,375	337	2,685	318	112	3,452	(17)	(435)	(9,485)	(9,937)	4,484	(4,242)	242

			Deferre	ed Outflows of Res	ources			Deferred Inflows	of Resources			Pension Expense	
												Net Amortization of	
												Deferred Amounts	
												from Changes in	
					Changes in				Changes in			Proportion	
			Net Difference		Proportion and				Proportion and			and Differences	
			Between Projected		Differences				Differences			Between	
		Differences	and Actual		Between Employer		Differences		Between Employer		Proportionate	Employer	
		Between	Investment		Contributions and		Between		Contributions and		Share of	Contributions	
		Expected and	Earnings on		Proportionate	Total	Expected and		Proportionate	Total	Plan	and Proportionate	Total
	Net Pension	Actual	Pension Plan	Changes of	Share of	Deferred Outflows	Actual	Changes of	Share of	Deferred Inflows	Pension	Share of	Pension
Employer	Liability	Experience	Investments	Assumptions	Contributions	of Resources	Experience	Assumptions	Contributions	of Resources	Expense	Contributions	Expense
City of Smackover	\$ 408,190	\$ 5,419	\$ 43,192	\$ 5,114	\$ 20,885	\$ 74,610	\$ (270)	\$ (6,994)	\$ (2,328)	\$ (9,592)	\$ 72,127	\$ 3,695	\$ 75,822
City of Stamps	573,432	7,612	60,676	7,185	3,461	78,934	(380)	(9,825)	(26,279)	(36,484)	101,325	(10,291)	91,034
City of Strong	92,838	1,232	9,823	1,163	2,948	15,166	(61)	(1,591)	(31,811)	(33,463)	16,404	(6,791)	9,613
City of Stuttgart	4,046,610	53,720	428,183	50,701	75,823	608,427	(2,680)	(69,333)	(3,996)	(76,009)	715,032	7,129	722,161
City of Summit	138,990	1,845	14,707	1,741	3,269	21,562	(92)	(2,381)	(1,411)	(3,884)	24,559	3,084	27,643
City of Van Buren	3,280,169	43,545	347,084	41,098	50,261	481,988	(2,172)	(56,201)	(208,510)	(266,883)	579,602	(53,316)	526,286
City of Vilonia	356,229	4,729	37,694	4,463	125,054	171,940	(236)	(6,103)	(106,020)	(112,359)	62,945	13,565	76,510
City of Viola	38,510	511	4,075	483	4,821	9,890	(26)	(660)	(37)	(723)	6,805	1,590	8,395
City of Waldron	1,260,299	16,731	133,356	15,790	51,685	217,562	(835)	(21,593)	(18,162)	(40,590)	222,693	16,995	239,688
City of Ward	1,678,904	22,288	177,649	21,035	6,228	227,200	(1,112)	(28,766)	(15,763)	(45,641)	296,661	3,631	300,292
City of Warren	2,034,164	27,004	215,240	25,486	90,205	357,935	(1,347)	(34,853)	(91,456)	(127,656)	359,435	17,613	377,048
City of West Fork	792,525	10,521	83,859	9,930	20,514	124,824	(525)	(13,579)	(46,007)	(60,111)	140,038	(7,001)	133,037
City of Western Grove	49.078	652	5.193	615	2,123	8.583	(32)	(841)	(4,355)	(5,228)	8.672	(879)	7.793
City of Wilmar	109,104	1,448	11,545	1,367	5	14,365	(72)	(1,869)	(11,071)	(13,012)	19,279	(6,093)	13,186
City of Wynne	1,556,367	20,661	164,683	19,500	77,240	282,084	(1,031)	(26,666)	(8,423)	(36,120)	275,008	29,631	304,639
City of Yellville	428,182	5,684	45,307	5,365	31,283	87,639	(284)	(7,336)	(399)	(8,019)	75,659	12,264	87,923
Clinton Water and Sewer	854,612	11,345	90,429	10,708	10,283	122,765	(566)	(14,643)	(38,485)	(53,694)	151,009	(6,843)	144,166
Crossett Public Library	248,065	3,293	26,248	3,108	223	32,872	(164)	(4,250)	(6,675)	(11,089)	43,833	(803)	43,030
Crossett Water Commission	371,096	4,926	39,267	4,650	6,839	55,682	(246)	(6,358)	(20,650)	(27,254)	65,572	(1,743)	63,829
El Dorado Water and Sewer	2,542,369	33,751	269,015	31,854	5,110	339,730	(1,684)	(43,560)	(384,125)	(429,369)	449,234	(168,489)	280,745
Fordyce Water Department	489,624	6,500	51,808	6,135	33,738	98,181	(324)	(8,389)	(7,831)	(16,544)	86,516	12,734	99,250
Forrest City	3,978,359	52.814	420.961	49.845	220,647	744,267	(2,634)	(68,164)	(5,874)	(76,672)	702,972	109,939	812,911
Forrest City Water Utility	2,043,250	27,125	216,202	25,600	138,945	407,872	(1,353)	(35,008)	(1,904)	(38,265)	361,040	66,597	427,637
Fort Smith Public Library	1,959,371	26,011	207,326	24,549	89,706	347,592	(1,297)	(33,571)	(103,913)	(138,781)	346,219	(21,901)	324,318
Harrisburg Water and Gas	415,452	5,515	43,960	5,205	19	54,699	(275)	(7,118)	(42,025)	(49,418)	73,410	(23,061)	50,349
Hope Water and Light	4,368,730	57,996	462,267	54,737	56,494	631,494	(2,893)	(74,852)	(22,770)	(100,515)	771,950	18,416	790,366
Hot Springs Advertising and Promotion Commission	3,557,826	47,231	376,463	44,577	83,734	552,005	(2,356)	(60,958)	(22,811)	(86,125)	628,664	53,761	682,425
Hunts ville Water and Sewer Commission	716,250	9,508	75,788	8,974	43,763	138,033	(474)	(12,272)	(14,206)	(26,952)	126,561	12,773	139,334
Jacksonville Wastewater Utility	1,854,434	24,618	196,223	23,234	3,282	247,357	(1,228)	(31,773)	(90,813)	(123,814)	327,677	(56,203)	271,474
Jacksonville Water Commission	2,158,624	28,656	228,410	27,046	125,014	409,126	(1,429)	(36,985)	(13,561)	(51,975)	381,427	57,106	438,533
Little Rock Wastewater Utility	20,319,625	269,749	2,150,075	254,588	255,731	2,930,143	(13,456)	(348,149)	(168,407)	(530,012)	3,590,456	128,875	3,719,331
Malvern Water Works	1,601,879	21,265	169,499	20,070	24,814	235,648	(1,061)	(27,446)	(11,881)	(40,388)	283,050	5,584	288,634
McGehee Water and Sewer	351,623	4,668	37,206	4,406	2,211	48,491	(233)	(6,025)	(17,277)	(23,535)	62,131	(3,236)	58,895
Mena Water and Sewer	820,492	10,892	86,818	10,280	38,604	146,594	(543)	(14,058)	(41,135)	(55,736)	144,980	(3,365)	141,615
Mount Pleasant Water	106,202	1,410	11,238	1,331	1,571	15,550	(70)	(1,820)	(669)	(2,559)	18,766	1,127	19,893
North Little Rock Advertising and Promotion Commission	741,616	9,845	78,472	9,292	63,869	161,478	(491)	(12,707)		(13,198)	131,043	37,086	168,129
Pangburn Water	212,833	2,825	22,520	2,667	8,117	36,129	(141)	(3,647)	(2,159)	(5,947)	37,607	4,065	41,672
Piggott Light, Water, and Sewer	1,284,029	17,046	135,867	16,088	22,007	191,008	(850)	(22,000)	(28,779)	(51,629)	226,887	5,865	232,752
Rogers Water Utilities	5,073,417	67,351	536,832	63,566	203,505	871,254	(3,360)	(86,926)	(74,612)	(164,898)	896,467	123,315	1,019,782
Star City	446,609	5,929	47,257	5,596	11,053	69,835	(296)	(7,652)	(15,725)	(23,673)	78,915	(5,166)	73,749
Star City Water and Sewer	412,294	5,473	43,626	5,166	32,149	86,414	(273)	(7,064)	(153)	(7,490)	72,852	15,651	88,503
Town of Bigelow									(281)	(281)		(4,269)	(4,269)
Town of Fountain Hill	17,135	227	1,813	215	10,501	12,756	(11)	(294)		(305)	3,028	3,444	6,472
Town of Highfill	170,242	2,260	18,014	2,133	10,904	33,311	(113)	(2,917)	(42,548)	(45,578)	30,082	(10,302)	19,780
Town of Imboden	124,317	1,650	13,154	1,558	76,187	92,549	(82)	(2,130)		(2,212)	21,967	24,991	46,958
Van Buren Municipal Utilities	2,330,128	30,933	246,557	29,195	36,214	342,899	(1,543)	(39,924)	(25,939)	(67,406)	411,731	(2,464)	409,267
Vilonia Waterworks Association	914,079	12,135	96,721	11,453	32,427	152,736	(605)	(15,661)	(33,585)	(49,851)	161,517	(6,275)	155,242
Warren Water and Sewer	633,361	8,408	67,018	7,935	3,170	86,531	(419)	(10,852)	(43,658)	(54,929)	111,914	(13,751)	98,163
Wynne Water Utilities	1,128,907	14,987	119,453	14,144	46	148,630	(748)	(19,342)	(28,811)	(48,901)	199,477	(9,564)	189,913
Alpine Public Water Authority	49,899	662	5,280	625	2,606	9,173	(33)	(855)	(1,025)	(1,913)	8,817	1,982	10,799
Benton County Solid Waste Management District	648,529	8,609	68,623	8,126	34,389	119,747	(429)	(11,112)	(29,398)	(40,939)	114,594	29,895	144,489
Blytheville-Gosnell Airport	462,630	6,142	48,952	5,796	18,161	79,051	(306)	(7,927)	(19,128)	(27,361)	81,746	(7,414)	74,332
Boone County Regional Airport	70,128	931	7,420	879	2,814	12,044	(46)	(1,202)	(1,307)	(2,555)	12,392	1,232	13,624
Boston Mountain Solid Waste District	1,195,758	15,874	126,526	14,982	105,788	263,170	(792)	(20,488)		(21,280)	211,289	69,216	280,505
Buffalo Island Regional Water District	213,240	2,831	22,564	2,672	172	28,239	(141)	(3,654)	(11,032)	(14,827)	37,679	(4,756)	32,923
Clark County Country Water Facilities	142,481	1,891	15,076	1,785	7,064	25,816	(94)	(2,441)	(758)	(3,293)	25,176	3,400	28,576
Fulton County Water Authority	110,903	1,472	11,735	1,390	67,966	82,563	(73)	(1,900)		(1,973)	19,596	22,294	41,890
Highway 71 Water District	356,420	4,732	37,714	4,466	95,179	142,091	(236)	(6,107)		(6,343)	62,979	63,330	126,309
Hot Spring County Solid Waste Authority	1,380,295	18,324	146,053	17,294	46,649	228,320	(914)	(23,649)	(17,852)	(42,415)	243,897	7,178	251,075
James Fork Regional Water District	989,202	13,132	104,670	12,394	24,808	155,004	(655)	(16,949)	(20,296)	(37,900)	174,791	(4,871)	169,920

Pension Expense

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN SCHEDULE OF PENSION AMOUNTS BY EMPLOYER FOR THE YEAR ENDED JUNE 30, 2020

Deferred Inflows of Resources

Deferred Outflows of Resources

				Deterr	ed Outflows of Res	ources			Deterred inflow	s of Resources			Pension Expense	
		Net Pension	Differences Between Expected and Actual	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of	Changes in Proportion and Differences Between Employe Contributions and Proportionate Share of		Differences Between Expected and Actual	Changes of	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Inflows	Proportionate Share of Plan Pension	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Pension
Division	Employer	Liability	Experience	Investments	Assumptions	Contributions	of Resources	Experience	Assumptions	Contributions	of Resources	Expense	Contributions	Expense
Other	Kimzey Regional Water District		\$ 11,507		\$ 10,860		\$ 143,568	\$ (574)	\$ (14,851)	\$ (493)	\$ (15,918)	\$ 153,162		\$ 166,487
Other	Little River Rural Development Authority Water System	280,823	3,728	29,715	3.518	26,164	63,125	(186)	(4,812)	(24,677)	(29,675)	49,621	41,322	90,943
Other	Madison County Water Facilities Board	668,383	8,873	70,723	8,374	43,433	131,403	(443)	(11,452)	(13,077)	(24,972)	118,103	99,445	217,548
Other	Magnet Butterfield Water	114.497	1,520	12,115	1,435		85,238	(76)	(1,962)	(10,011)	(2,038)	20,232	23,017	43,249
Other	Marion County Regional Airport	,	-,	,	.,	1,200	1,200	(/	(.,)	(7,291)	(7,291)	,	(2,041)	(2,041)
Other	Milltown-Washburn Water Authority	333,123	4,422	35,249	4.174		54,305	(221)	(5,708)	(7,080)	(13,009)	58,862	7,453	66,315
Other	Montgomery County Regional Public Water Authority	105,112	1,395	11,122	1,317		16,934	(70)	(1,801)	(738)	(2,609)	18,573	1,369	19,942
Other	Nevada County-Prescott Solid Waste	109,865	1,458		1,377		15,232	(73)	(1,882)	(1,806)	(3,761)	19,413	(239)	19,174
Other	North Garland County Regional Water District	582,036	7,727	61,587	7,292	29,125	105,731	(385)	(9,972)		(10,357)	102,845	12,656	115,501
Other	Northeast Arkansas Regional Solid Waste Management District	777,407	10,320	82,260	9,740	3,395	105,715	(515)	(13,320)	(45,462)	(59,297)	137,367	(19,210)	118,157
Other	Northeast Public Water Authority	247,103	3,280	26,147	3,096	151,435	183,958	(164)	(4,234)		(4,398)	43,663	49,674	93,337
Other	Paragould Housing Authority	640,671	8,505	67,791	8,027	45,027	129,350	(424)	(10,977)	(12,953)	(24,354)	113,206	16,355	129,561
Other	Paron-Owens ville Water Authority	86,427	1,147	9,145	1,083	1,039	12,414	(57)	(1,481)	(16,892)	(18,430)	15,272	(5,837)	9,435
Other	Pulaski Area Geographic Information System	477,404	6,338	50,515	5,981	25,301	88,135	(316)	(8,180)	(9,774)	(18,270)	84,357	(4,717)	79,640
Other	Pulaski County Solid Waste Management District	353,073	4,687	37,360	4,424		48,745	(234)	(6,049)	(74,611)	(80,894)	62,388	(34,644)	27,744
Other	Riversouth Rural Water District	206,907	2,747	21,893	2,592	2,430	29,662	(137)	(3,545)	(4,478)	(8,160)	36,560	(407)	36,153
Other	Saline County Regional Solid Waste Management District	182,354	2,421	19,295	2,285	3,057	27,058	(121)	(3,124)	(33,806)	(37,051)	32,222	(25,771)	6,451
Other	Sardis Water Association	728,490	9,671	77,084	9,127	13,801	109,683	(482)	(12,482)	(30,343)	(43,307)	128,723	5,632	134,355
Other	South Bend Fire District No. 10	39,380	523	4,167	493		9,282	(26)	(675)	(1,869)	(2,570)	6,958	6,036	12,994
Other	Southeast White County Water Association	237,202	3,149		2,972		31,230	(157)	(4,064)	(21,314)	(25,535)	41,913	(14,730)	27,183
Other	Southwest Boone County Water Association	217,990	2,894		2,731	550	29,241	(144)	(3,735)	(23,137)	(27,016)	38,519	(8,750)	29,769
Other	Southwest White County Water Association	510,908	6,782		6,401	69,750	136,994	(338)	(8,754)	(2,888)	(11,980)	90,277	19,891	110,168
Other	Upper Southwest Arkansas Regional Solid Waste Management District	1,351,486	17,941	143,004	16,933	30,415	208,293	(895)	(23,156)	(16,757)	(40,808)	238,806	10,045	248,851
Other Other	Washington Water Authority	1,265,132	16,795 4,457		15,851	108,531	275,044	(838)	(21,676)		(22,514)	223,547	47,003	270,550
	Watson Chapel Water Association t Alma School District No.30	335,742	4,457	35,526	4,207	205,757	249,947	(222)	(5,752)	(407)	(5,974)	59,325	67,492 (575)	126,817 (575)
	Ama School District No.5									(127)	(127)		(5/5)	(575)
	Arkadelphia School District No.1	19,868	264	2,102	249	49	2,664	(13)	(340)	(6,717)	(7,070)	3,511	(2,928)	583
	Ashdown School District No.31	13,000	204	2,102	243	43	2,004	(13)	(340)	(425)	(425)	5,511	(1,092)	(1,092)
	Atkins School District No.18	11,681	155	1,236	146	8	1,545	(8)	(200)	(2,010)	(2,218)	2,064	(2,212)	(148)
	Bald Knob School District	13,664	181	1,446	171		2.142	(9)	(234)	(360)	(603)	2,414	(1,842)	572
	Barton School District No.4	10,001		1,110		011	2,112	(0)	(201)	(000)	(000)	2,	(1,012)	0.2
	Bauxite School District No.14									(1,594)	(1,594)		(2,021)	(2,021)
School District	Beebe School District									(, ,	() /		(/- /	
School District	Benton School District No.8	25,445	338	2,692	319	2	3,351	(17)	(436)	(3,138)	(3,591)	4,496	(2,843)	1,653
School District	Bentonville School District No.6													
	Bergman School District No.3	9,568	127		120		1,812	(6)	(164)	(280)	(450)	1,691	(132)	1,559
	Berryville School District	12,226	162		153		1,650	(8)	(209)	(1,253)	(1,470)	2,160	(437)	1,723
	Blytheville School District No.5	1,851	25		23		255	(1)	(32)	(5,273)	(5,306)	327	(3,558)	(3,231)
	Booneville School District No.65	15,684	208	1,660	197	85	2,150	(10)	(269)	(5,251)	(5,530)	2,771	(5,011)	(2,240)
	Bradley School District No.20					143	143			(1,662)	(1,662)		(1,089)	(1,089)
	Brinkley School District									(425)	(425)		(1,288)	(1,288)
	Brookland School District No. 14	40.407		4.000	105		4.707	(0)	(000)	(4.400)	(4.074)		(689)	(689)
	t Cabot School District No.4 t Cedarville School District No. 44	13,197	175	1,396	165	1	1,737	(9)	(226)	(1,439)	(1,674)	2,332	(3,019)	(687)
	t Clarendon School District No. 44 t Clarendon School District No. 6												(1,270) (441)	(1,270) (441)
		20,705	275	2,191	259	30	2,755	(4.4)	(355)	(40.040)	(11,218)	3,658	(3,701)	(441)
	t Clarksville School District No.17 t Clinton School District	20,705	2/5	2,191	259	30	2,755	(14)	(355)	(10,849) (688)	(688)	3,000	(3,701)	(1,916)
	Concord School District									(697)	(697)		(2,189)	(2,189)
	Conway School District	14.554	193	1.540	182	1	1,916	(10)	(249)	(4,099)	(4,358)	2.572	(6,906)	(4.334)
	Corning School District No. 8	1 1,00 1	100	1,0-10	102		1,010	(10)	(2-10)	(1,000)	(1,000)	2,012	(1,158)	(1,158)
	Cossatot River School District	11.751	156	1,243	147	783	2,329	(8)	(201)	(263)	(472)	2.076	226	2.302
	Cotter School District No.60	,		,		101	101	(-)	(== -)	(2,497)	(2,497)	,	(1,972)	(1,972)
	Crossett School District No.52									,	,		,	,
	Cutter Morning Star Schools													
School District	Dardanelle School District No.15									(351)	(351)		(927)	(927)
	Deer School District No.21									(1,746)	(1,746)		(2,911)	(2,911)
	Des Arc School District No.5	9,961	132	1,054	125		1,948	(7)	(171)	(2,477)	(2,655)	1,760	(2,001)	(241)
	Dollarway School District No.2					678	678			(5,171)	(5,171)		(5,747)	(5,747)
School District	Dover School District No.17									(787)	(787)		(1,148)	(1,148)

			Deferre	ed Outflows of Res	ources			Deferred Inflow	s of Resources			Pension Expense	
												Net Amortization of	
Division Employer	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Pension Expense
School District Dumas Special School District School District El Dorado School District No.15	\$ 8,300	\$ 110	\$ 878	\$ 104	\$ 7 38	\$ 7 1,130	\$ (5)	\$ (142)	\$ (2,945) (1,944)	\$ (2,945) (2,091)	\$ 1,467	\$ (1,397) (1,768)	\$ (1,397) (301)
School District England School District No.2					190	190			(5,979)	(5,979)		(2,513)	(2,513)
School District Fairview School District	23,863	317	2,525	299		8,604	(16)	(409)	(9,348)	(9,773)	4,216	(3,893)	323
School District Fayetteville School District No.1 School District Flippin School District No.26	60,119	798	6,361	753	600	8,512	(40)	(1,030)	(26,089)	(27,159)	10,623	(10,744)	(121)
School District Fordyce School District No.39									(458)	(458)		(1,152)	(1,152)
School District Foreman School District No. 25	05.004	074	0.045			0.700	(10)	(4.405)	(7.000)	(0.704)	44.507	(311)	(311)
School District Forrest City School District School District Fort Smith School District	65,634 71,596	871 950	6,945 7,576	822 897		8,782 10,168	(43) (47)	(1,125) (1,227)	(7,626) (30,596)	(8,794) (31,870)	11,597 12,651	(3,980) (22,616)	7,617 (9,965)
School District Fouke School District No. 15	,		.,			12,122	(,	(-,==-,	, , ,	, , ,	,	(22)	(22)
School District Genoa Central School District No.1									(476)	(476)		(904)	(904)
School District Gentry School District No.19 School District Green Forest School District					20 857	20 857			(7,059) (2,541)	(7,059) (2,541)		(3,447) (2,391)	(3,447) (2,391)
School District Greenwood School District No.25	5,674	75	600	71		746	(4)	(97)	(858)	(959)	1,003	(3,262)	(2,259)
School District Hamburg School District No.51					12	12			(7,440)	(7,440)		(3,612)	(3,612)
School District Harrison School District No. 1 School District Hazen School District No. 2												(217) (516)	(217) (516)
School District Heber Springs School District No.1												(510)	(510)
School District Helena-West Helena School District No.2	27,740	368	2,935	348	2	3,653	(18)	(475)	(12,373)	(12,866)	4,902	(6,944)	(2,042)
School District Highland School District No. 42 School District Hope School District No.1A	42.792	568	4.528	536	931	6,563	(28)	(733)	(4,536)	(5,297)	7,561	(236) (3,457)	(236) 4,104
School District Horatio School District No.55	7,347	98	777	92		1,036	(5)	(126)	(404)	(535)	1,298	(120)	1,178
School District Hot Springs School District	42,127	559	4,458	528	162	5,707	(28)	(722)	(33,755)	(34,505)	7,444	(13,995)	(6,551)
School District Hoxie School District No. 46	10,265	136	1,086	129	137	1,488	(7)	(470)	(4.577)	(4.700)	4.044	(303)	(303) 584
School District Huntsville School District School District Izard County Consolidated School District No.1	10,205	136	1,000	129	137	1,400	(7)	(176)	(1,577)	(1,760)	1,814	(1,230)	564
School District Jackson County School District No. 5												(708)	(708)
School District Jasper School District No. 1	40.000	470		400		0.057	(0)	(007)	(000)	(574)	0.000	(2,268)	(2,268)
School District Jonesboro School District No.1 School District Junction City School District No.75	13,236 4,536	176 60	1,401 480	166 57		2,957 675	(9)	(227) (78)	(338)	(574) (220)	2,339 801	109 (42)	2,448 759
School District Lafayette County School District	4,000	00	100	0.	1	1	(0)	(10)	(6,075)	(6,075)	001	(3,010)	(3,010)
School District Lake Hamilton School District No.5									(2,779)	(2,779)		(2,566)	(2,566)
School District Lakeside School District No.1 School District Lavaca School District No. 3									(318)	(318)		(895) (419)	(895) (419)
School District Lee County School District	10,442	139	1,105	131	1,088	2,463	(7)	(179)	(3,400)	(3,586)	1,845	(1,083)	762
School District Little Rock School District	131,448	1,745	13,909	1,647	6	17,307	(87)	(2,252)	(84,719)	(87,058)	23,227	(72,966)	(49,739)
School District Lonoke School District No.1 School District Magazine School District No.15					13	13			(1,306) (2,879)	(1,306) (2,879)		(3,458) (1,467)	(3,458) (1,467)
School District Magnolia School District No.14	3,789	50	401	47		547	(3)	(65)	(2,879)	(2,879)	669	(507)	162
School District Malvern School District	-,						(-,	(,	(287)	(287)		(723)	(723)
School District Marion School District No.3	23,013	306	0.405	288	492 524	492 3,553	(15)	(394)	(15,061)	(15,061)	4,066	(9,249) (271)	(9,249) 3,795
School District McCrory School District No.12 School District McNeil School District No.37 (Stephens)	23,013	306	2,435	288	524	3,553	(15)	(394)	(1,751)	(2,160)	4,066	(2/1)	3,795
School District Mountain Home School District No.9	5,896	78	624	74	41	817	(4)	(101)	(1,140)	(1,245)	1,042	(1,197)	(155)
School District Mountain View School District									(902)	(902)		(2,312)	(2,312)
School District Mountainburg School District No.16 School District Newport School District					13	13			(4,140)	(4,140)		(1,763) (1,401)	(1,763)
School District North Little Rock School District	18,551	246	1,963	232	2	2,443	(12)	(318)	(19,735)	(20,065)	3,278	(15,966)	(12,688)
School District Osceola School District No.1									(1,253)	(1,253)		(1,802)	(1,802)
School District Ozark School District No.14 School District Paragould School District No.1					20	20			(3,306)	(3,306)		(2,148) (1,809)	(2,148) (1,809)
School District Piggott School District No.52	1,846	25	195	23	7	250	(1)	(32)	(1,148)	(1,181)	326	(396)	(70)
School District Pine Bluff School District No.3	60,459	803	6,397	758	4	7,962	(40)	(1,036)	(35,958)	(37,034)	10,683	(19,126)	(8,443)
School District Pocahontas School District No. 19 School District Pottsville School District No. 61	9,691	129	1,025	121	188	1,463	(6)	(166)	(153)	(325)	1,712	(992) (4)	(992) 1,708
School District Pulaski County Special School District	19,553	260	2,069	245		2,576	(13)	(335)	(37,162)	(37,510)	3,455	(28,751)	(25,296)
School District Rogers School District No.30						_			(1,586)	(1,586)	_	(1,441)	(1,441)
School District Russellville School District No.14 School District Searcy County School District No.17	41,072 4,699	545 62	4,346 497	515 59		5,408 963	(27)	(704) (81)	(4,885) (1,204)	(5,616) (1,288)	7,257 830	(4,174) (237)	3,083 593
Control State Country Control District NO.17	4,039	02	43/	29	345	903	(3)	(01)	(1,204)	(1,200)	630	(231)	593

				Deferre	ed Outflows of Res	ources			Deferred Inflow	s of Resources			Pension Expense	
						Changes in				Changes in			Net Amortization of Deferred Amounts from Changes in Proportion	
			Differences	Net Difference Between Projected and Actual		Proportion and Differences Between Employer		Differences		Proportion and Differences Between Employer		Proportionate	and Differences Between Employer	
			Between Expected and	Investment Earnings on		Contributions and Proportionate	Total	Between Expected and		Contributions and Proportionate	Total	Share of Plan	Contributions and Proportionate	Total
Division	Employer	Net Pension Liability	Actual Experience	Pension Plan Investments	Changes of Assumptions	Share of Contributions	Deferred Outflows of Resources	Actual Experience	Changes of Assumptions	Share of Contributions	Deferred Inflows of Resources	Pension Expense	Share of Contributions	Pension Expense
	Sheridan School District No.37	\$ 13,560	\$ 180	\$ 1,435	\$ 170	\$ 2	\$ 1,787	\$ (9)	\$ (232)			\$ 2,396		
	t Shirley School District No.3 t Siloam Springs School District No.21	22,697	301	2,402	284	35 301	35 3,288	(15)	(389)	(3,795) (4,555)	(3,795) (4,959)	4,010	(3,095) (1,712)	(3,095) 2,298
	t Smackover School District No.39													
	t South Central Service Cooperative t South Conway County School District	31.104	413	3.291	390	364	4.458	(21)	(533)	(667)	(1,221)	5.496	338	5.834
	t South Mississippi County School District No.57	5,221	69	552	65	115	801	(3)	(89)	(124)	(216)	923	7	930
	t South Pike County School District	8,036	107	850	101	135	1,193	(5)	(138)	(390)	(533)	1,420	(270)	1,150
	t Southside School District No.3 t Springdale School District No.50	8,409	112	890	105	6	1,113	(6)	(144)	(1,506)	(1,656)	1,486	(540)	946
	t Stuttgart School District												(640)	(640)
	t Texarkana School District No.7									(756)	(756)		(2,204)	(2,204)
	t Trumann School District No.22 t Two Rivers School District	6,546	87	693	82	353	1,215	(4)	(112)	(626) (352)	(626) (468)	1,157	(2,526) (11)	(2,526) 1,146
School Distric	t Valley Springs School District No. 2									, ,	. ,		(833)	(833)
	t Van Buren School District No.42	25,740	342	2,724	322	464	3,852	(17)	(441)	(4,139)	(4,597)	4,548	(4,696)	(148)
	t Vilonia School District t Waldron School District	3.664	49	388	46		483	(2)	(63)	(1,097) (655)	(1,097) (720)	647	(2,931) (197)	(2,931) 450
	t Warren School District No.1	12,333	164	1,305	155	42	1,666	(8)	(211)	(466)	(685)	2,179	(50)	2,129
	t Watson Chapel School District No.24					315	315			(7,479) (6,974)	(7,479) (6,974)		(6,449) (5,140)	(6,449) (5,140)
	t West Memphis School District No.4 t White Hall School District					315	315			(712)	(712)		(5,140)	(5,140)
School Distric	t Wynne School District No.9					98	98			(1,992)	(1,992)		(817)	(817)
School Distric	t Yellville Summitt School District No.4	20,000,070	444 400	2 270 004	200 205	42	42	(20 520)	(524 000)	(4,368)	(4,368)	F 477 44F	(1,824)	(1,824)
State	Administrative Office of the Courts Arkansas Appraiser Licensing and Certification Board	30,996,876 259,712	411,492 3.448	3,279,864 27,481	388,365 3.254	295,184 16.506	4,374,905 50,689	(20,526) (172)	(531,089) (4.450)	(326,704) (40,456)	(878,319) (45,078)	5,477,115 45.891	1,272,877 (9.015)	6,749,992 36.876
State	Arkansas Athletic Commission	58,368	775	6,176	731	35,771	43,453	(39)	(1,000)	(10,100)	(1,039)	10,314	11,733	22,047
State	Arkansas Board of Abstracters' Examiners	3,084	41 241	326	39	703 540	1,109	(2)	(53)	(3,508)	(3,563)	545	129	674
State	Arkansas Board of Dispensing Opticians Arkansas Board of Examiners In Counseling	18,122 244,176	241 3,242	1,917 25,837	227 3,059	540 13,590	2,925 45,728	(12) (162)	(310) (4,184)	(210) (14,492)	(532) (18,838)	3,202 43,146	(20) 6,080	3,182 49,226
State	Arkansas Board of Examiners in Speech-Language Pathology and Audiology	42,029	558	4,447	527	4,259	9,791	(28)	(720)	(28,410)	(29,158)	7,427	(9,761)	(2,334)
State	Arkansas Board of Geologists	40,864	542	4,324	512	25,043	30,421	(27)	(700)	(0.400)	(727)	7,221	8,215	15,436
State State	Arkansas Board of Hearing Instrument Dispensers Arkansas Building Authority	24,541	326	2,597	307	10,805	14,035	(16)	(420)	(2,123)	(2,559)	4,336	4,343 (327,668)	8,679 (327,668)
State	Arkansas Bureau of Legislative Research	12,036,382	159,786	1,273,602	150,806	113,395	1,697,589	(7,970)	(206,227)	(61,572)	(275,769)	2,126,816	15,654	2,142,470
State	Arkansas Burial Association Board	0.044.000	07.704	204.005	05.040	1,667	1,667	44.004	(40.740)	(57,319)	(57,319)	500.055	(27,141)	(27,141)
State State	Arkansas Commission on Law Enforcement Standards and Training Arkansas Contractors Licensing Board	2,844,696 1,090,872	37,764 14.482	301,005 115.428	35,642 13.668	81,466 19.678	455,877 163,256	(1,884) (722)	(48,740) (18,691)	(221,882) (34,964)	(272,506) (54,377)	502,655 192,756	(14,607) (38,798)	488,048 153,958
State	Arkansas County Conservation District	154,868	2,056	16,387	1,940	7,657	28,040	(103)	(2,653)	(2,616)	(5,372)	27,365	9,082	36,447
State	Arkansas Court of Appeals	4,528,743	60,120	479,199	56,741	141,901	737,961	(2,999)	(77,594)	(43,537)	(124,130)	800,224	39,201	839,425
State State	Arkansas Crime Information Center Arkansas Department of Agriculture	3,748,495 31,536,247	49,762 418,652	396,638 3,336,936	46,965 395,123	712 1,277	494,077 4,151,988	(2,482) (20,883)	(64,225) (540,330)	(122,231) (692,088)	(188,938) (1,253,301)	662,355 5,572,421	(66,958) (440,309)	595,397 5,132,112
State	Arkansas Department of Correction	241,476,195	3,205,664	25,551,254	3,025,493	3,731,777	35,514,188	(159,905)	(4,137,364)	(4,941,591)	(9,238,860)	42,668,586	(991,546)	41,677,040
State	Arkansas Department of Emergency Management	6,108,361	81,090	646,342	76,533	339,483	1,143,448	(4,045)	(104,658)	(10,237)	(118,940)	1,079,341	97,703	1,177,044
State State	Arkansas Department of Finance and Administration Arkansas Department of Higher Education	133,905,373 3,095,361	1,777,631 41,092	14,168,892 327,529	1,677,721 38,782	5,769 383,685	17,630,013 791,088	(88,672) (2,050)	(2,294,285) (53,035)	(8,512,644) (35,943)	(10,895,601) (91,028)	23,660,937 546,947	(3,754,781) 106,942	19,906,156 653,889
State	Arkansas Department of Rural Services	0,000,001	41,002	027,020	00,702		701,000	(2,000)	(00,000)	(00,010)	(01,020)	010,011	(23,013)	(23,013)
State	Arkansas Department of Veterans Affairs	14,939,362	198,324	1,580,775	187,178	1,634,441	3,600,718	(9,893)	(255,966)		(265,859)	2,639,769	1,204,636	3,844,405
State State	Arkansas Development Finance Authority Arkansas Dietetics Licensing Board	4,868,576 29,239	64,632 388	515,157 3,094	60,999 366	202 15	640,990 3,863	(3,224)	(83,416) (501)	(173,970) (342)	(260,610) (862)	860,272 5,166	(102,082) (185)	758,190 4,981
State	Arkansas Disability Determination for Social Security Administration	34,610,231	459,460	3,662,203	433,637	858,533	5,413,833	(22,919)	(592,999)	(852,581)	(1,468,499)	6,115,591	(324,332)	5,791,259
State	Arkansas Economic Development Commission	7,359,114	97,694	778,688	92,203	2,003	970,588	(4,873)	(126,088)	(1,027,241)	(1,158,202)	1,300,348	(309,702)	990,646
State State	Arkansas Employment Security Department Arkansas Ethics Commission	51,202,887 848,144	679,733 11,259	5,417,917 89,744	641,529 10,627	2,282,712 68,200	9,021,891 179,830	(33,906) (562)	(877,291) (14,532)	(208,437)	(1,119,634) (15,094)	9,047,495 149,866	362,333 27,152	9,409,828 177,018
State	Arkansas Fair Housing Commission	652,370	8,660	69,029	8,174	79,585	165,448	(432)	(11,177)	(22,228)	(33,837)	115,273	7,836	123,109
State	Arkansas Fire Protection Licensing Board	66,563	884	7,043	834	1,106	9,867	(44)	(1,140)	(37,686)	(38,870)	11,762	(11,579)	183
State State	Arkansas Forestry Commission Arkansas Game and Fish Commission	3,607 39,991,176	48 530.894	382 4.231.575	45 501.056	2,210 494.513	2,685 5,758,038	(2) (26,482)	(62) (685,194)	(949,085)	(64) (1,660,761)	637 7.066.398	725 105.824	1,362 7,172,222
State	Arkansas Game and Fish Commission - Wildlife Officers	5,030,859	66,786	532,329	63,032	289,540	951,687	(3,331)	(86,197)	(468,303)	(557,831)	888,947	(420,428)	468,519
State	Arkansas Geographic Information Office	1,072,087	14,232	113,440	13,432	76,924	218,028	(710)	(18,369)	(32,930)	(52,009)	189,437	34,190	223,627

				Deferre	d Outflows of Res	ources			Deferred Inflows	s of Resources			Pension Expense	
													Net Amortization of	
													Deferred Amounts from Changes in	
						Changes in				Changes in			Proportion	
				Net Difference		Proportion and				Proportion and			and Differences	
				Between Projected		Differences				Differences			Between	
			Differences	and Actual		Between Employer		Differences		Between Employer		Proportionate	Employer	
			Between	Investment		Contributions and		Between		Contributions and		Share of	Contributions	
			Expected and	Earnings on		Proportionate	Total	Expected and		Proportionate	Total	Plan	and Proportionate	Total
Division	Employer	Net Pension Liability	Actual Experience	Pension Plan Investments	Changes of Assumptions	Share of Contributions	Deferred Outflows of Resources	Actual Experience	Changes of Assumptions	Share of Contributions	Deferred Inflows of Resources	Pension Expense	Share of Contributions	Pension Expense
	Sheridan School District No.37	\$ 13.560	\$ 180		\$ 170				\$ (232)	\$ (9,905)	\$ (10,146)	\$ 2.396		\$ (2,761)
	Shirley School District No.3	ψ 13,300	ų 100	ψ 1,455	Ψ 170	35	35	(3)	ψ (232)	(3,795)	(3,795)	Ψ 2,000	(3,095)	(3,095)
School District	Siloam Springs School District No.21	22,697	301	2,402	284	301	3,288	(15)	(389)	(4,555)	(4,959)	4,010	(1,712)	2,298
	Smackover School District No.39													
	South Central Service Cooperative	31.104	440		390	364	4,458	(04)	(500)	(0.07)	(4.004)	o.		F 00.4
	t South Conway County School District t South Mississippi County School District No.57	31,104 5,221	413 69	3,291 552	390 65	364 115	4,458 801	(21)	(533) (89)	(667) (124)	(1,221) (216)	5,496 923	338 7	5,834 930
	South Pike County School District	8,036	107	850	101	135	1,193	(5)	(138)	(390)	(533)	1,420	(270)	1,150
	Southside School District No.3	8,409	112	890	105	6	1,113	(6)	(144)	(1,506)	(1,656)	1,486	(540)	946
	Springdale School District No.50													
	Stuttgart School District												(640)	(640)
	t Texarkana School District No.7 t Trumann School District No.22									(756) (626)	(756) (626)		(2,204) (2,526)	(2,204) (2,526)
	t Two Rivers School District	6,546	87	693	82	353	1,215	(4)	(112)	(352)	(468)	1,157	(2,526)	1,146
	Valley Springs School District No. 2	0,010	٠.	000	02	000	1,210	(-)	(1.12)	(002)	(100)	1,101	(833)	(833)
	Van Buren School District No.42	25,740	342	2,724	322	464	3,852	(17)	(441)	(4,139)	(4,597)	4,548	(4,696)	(148)
	t Vilonia School District									(1,097)	(1,097)		(2,931)	(2,931)
	Waldron School District	3,664 12,333	49 164	388 1,305	46 155	42	483 1,666	(2)	(63)	(655) (466)	(720) (685)	647 2.179	(197) (50)	450 2,129
	t Warren School District No.1 t Watson Chapel School District No.24	12,333	164	1,305	155	42	1,666	(8)	(211)	(7,479)	(685) (7,479)	2,179	(6.449)	2,129 (6,449)
	West Memphis School District No.4					315	315			(6,974)	(6,974)		(5,140)	(5,140)
	White Hall School District									(712)	(712)		(1,722)	(1,722)
	Wynne School District No.9					98	98			(1,992)	(1,992)		(817)	(817)
	Yellville Summitt School District No.4					42	42			(4,368)	(4,368)		(1,824)	(1,824)
State State	Administrative Office of the Courts Arkansas Appraiser Licensing and Certification Board	30,996,876 259,712	411,492 3,448	3,279,864 27,481	388,365 3,254	295,184 16,506	4,374,905 50,689	(20,526) (172)	(531,089) (4,450)	(326,704) (40,456)	(878,319) (45,078)	5,477,115 45,891	1,272,877 (9,015)	6,749,992 36,876
State	Arkansas Athletic Commission	58,368	3,446 775	6,176	731	35,771	43,453	(39)	(1,000)	(40,456)	(45,078)	10,314	11,733	22,047
State	Arkansas Board of Abstracters' Examiners	3,084	41	326	39	703	1,109	(2)	(53)	(3,508)	(3,563)	545	129	674
State	Arkansas Board of Dispensing Opticians	18,122	241	1,917	227	540	2,925	(12)	(310)	(210)	(532)	3,202	(20)	3,182
State	Arkansas Board of Examiners In Counseling	244,176	3,242	25,837	3,059	13,590	45,728	(162)	(4,184)	(14,492)	(18,838)	43,146	6,080	49,226
State	Arkansas Board of Examiners in Speech-Language Pathology and Audiology	42,029	558 542	4,447 4,324	527	4,259 25,043	9,791	(28)	(720)	(28,410)	(29,158)	7,427 7,221	(9,761)	(2,334) 15,436
State State	Arkansas Board of Geologists Arkansas Board of Hearing Instrument Dispensers	40,864 24,541	326	2,597	512 307	10,805	30,421 14,035	(27) (16)	(700) (420)	(2,123)	(727) (2,559)	4,336	8,215 4,343	8,679
State	Arkansas Building Authority	24,541	320	2,551	307	10,003	14,000	(10)	(420)	(2,123)	(2,555)	4,550	(327.668)	(327,668)
State	Arkansas Bureau of Legislative Research	12,036,382	159,786	1,273,602	150,806	113,395	1,697,589	(7,970)	(206,227)	(61,572)	(275,769)	2,126,816	15,654	2,142,470
State	Arkansas Burial Association Board					1,667	1,667			(57,319)	(57,319)		(27,141)	(27,141)
State	Arkansas Commission on Law Enforcement Standards and Training	2,844,696 1.090.872	37,764 14,482	301,005	35,642 13.668	81,466 19.678	455,877 163,256	(1,884)	(48,740)	(221,882)	(272,506) (54,377)	502,655 192,756	(14,607) (38,798)	488,048 153.958
State State	Arkansas Contractors Licensing Board Arkansas County Conservation District	1,090,872	2,056	115,428 16,387	13,668	19,678 7,657	28,040	(722) (103)	(18,691) (2,653)	(34,964) (2,616)	(54,377)	192,756	(38,798)	153,958 36,447
State	Arkansas Court of Appeals	4,528,743	60,120	479,199	56,741	141,901	737,961	(2,999)	(77,594)	(43,537)	(124,130)	800,224	39,201	839,425
State	Arkansas Crime Information Center	3,748,495	49,762	396,638	46,965	712	494,077	(2,482)	(64,225)	(122,231)	(188,938)	662,355	(66,958)	595,397
State	Arkansas Department of Agriculture	31,536,247	418,652	3,336,936	395,123	1,277	4,151,988	(20,883)	(540,330)	(692,088)	(1,253,301)	5,572,421	(440,309)	5,132,112
State	Arkansas Department of Correction	241,476,195	3,205,664	25,551,254	3,025,493	3,731,777	35,514,188	(159,905)	(4,137,364)	(4,941,591)	(9,238,860)	42,668,586	(991,546)	41,677,040
State State	Arkansas Department of Emergency Management Arkansas Department of Finance and Administration	6,108,361 133,905,373	81,090 1,777,631	646,342 14,168,892	76,533 1,677,721	339,483 5,769	1,143,448 17,630,013	(4,045) (88,672)	(104,658) (2,294,285)	(10,237) (8,512,644)	(118,940) (10,895,601)	1,079,341 23,660,937	97,703 (3,754,781)	1,177,044 19,906,156
State	Arkansas Department of Higher Education	3,095,361	41,092	327,529	38,782	383,685	791,088	(2,050)	(53,035)	(35,943)	(91,028)	546,947	106,942	653,889
State	Arkansas Department of Rural Services	-,,	,		,	,	,	(=,===)	(,)	(==,= :=)	(0.1020)	- 10,011	(23,013)	(23,013)
State	Arkansas Department of Veterans Affairs	14,939,362	198,324	1,580,775	187,178	1,634,441	3,600,718	(9,893)	(255,966)		(265,859)	2,639,769	1,204,636	3,844,405
State	Arkansas Development Finance Authority	4,868,576	64,632	515,157	60,999	202	640,990	(3,224)	(83,416)	(173,970)	(260,610)	860,272	(102,082)	758,190
State State	Arkansas Dietetics Licensing Board	29,239 34,610,231	388 459,460	3,094 3,662,203	366 433,637	15 858,533	3,863 5,413,833	(19) (22,919)	(501) (592,999)	(342) (852,581)	(862) (1,468,499)	5,166 6,115,591	(185) (324,332)	4,981 5,791,259
State	Arkansas Disability Determination for Social Security Administration Arkansas Economic Development Commission	7,359,114	459,460 97.694	3,662,203 778.688	433,637 92,203	2.003	5,413,833 970.588	(22,919)	(592,999)	(1,027,241)	(1,468,499)	1,300,348	(324,332)	5,791,259 990.646
State	Arkansas Employment Security Department	51,202,887	679,733	5,417,917	641,529	2,282,712	9,021,891	(33,906)	(877,291)	(208,437)	(1,119,634)	9,047,495	362,333	9,409,828
State	Arkansas Ethics Commission	848,144	11,259	89,744	10,627	68,200	179,830	(562)	(14,532)	,	(15,094)	149,866	27,152	177,018
State	Arkansas Fair Housing Commission	652,370	8,660	69,029	8,174	79,585	165,448	(432)	(11,177)	(22,228)	(33,837)	115,273	7,836	123,109
State	Arkansas Fire Protection Licensing Board	66,563	884 48	7,043 382	834 45	1,106	9,867	(44)	(1,140)	(37,686)	(38,870)	11,762	(11,579)	183
State State	Arkansas Forestry Commission Arkansas Game and Fish Commission	3,607 39,991,176	48 530,894	382 4,231,575	45 501,056	2,210 494,513	2,685 5,758,038	(2) (26,482)	(62) (685,194)	(949,085)	(64) (1,660,761)	637 7,066,398	725 105,824	1,362 7,172,222
State	Arkansas Game and Fish Commission - Wildlife Officers	5,030,859	66,786	532,329	63,032	289,540	951,687	(3,331)	(86,197)	(468,303)	(557,831)	888,947	(420,428)	468,519
State	Arkansas Geographic Information Office	1,072,087	14,232	113,440	13,432	76,924	218,028	(710)	(18,369)	(32,930)	(52,009)	189,437	34,190	223,627

Pension Expense

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN SCHEDULE OF PENSION AMOUNTS BY EMPLOYER FOR THE YEAR ENDED JUNE 30, 2020

Deferred Inflows of Resources

Deferred Outflows of Resources

		-		Detern	ed Outflows of Res	ources			Deterred inflow	s of Resources			Pension Expense	
						Changes in				Changes in			Net Amortization of Deferred Amounts from Changes in Proportion	
				Net Difference Between Projected		Proportion and Differences				Proportion and Differences			and Differences	
			Differences	and Actual		Between Employe	r	Differences		Between Employer		Proportionate	Employer	
			Between	Investment		Contributions and		Between		Contributions and		Share of	Contributions	
			Expected and	Earnings on		Proportionate	Total	Expected and		Proportionate	Total	Plan	and Proportionate	Total
		Net Pension	Actual	Pension Plan	Changes of	Share of	Deferred Outflows	Actual	Changes of	Share of	Deferred Inflows	Pension	Share of	Pension
Division	Employer	Liability	Experience	Investments	Assumptions	Contributions	of Resources	Experience	Assumptions	Contributions	of Resources	Expense	Contributions	Expense
State	Arkansas Geological Survey Arkansas History Commission	\$ 1,984,452	\$ 26,344	\$ 209,980	\$ 24,864	\$ 36,559	\$ 297,747	\$ (1,314)	\$ (34,001)	\$ (55,234) (78,592)	\$ (90,549) (78,592)	\$ 350,651	\$ (2,084) \$ (209,469)	348,567 (209,469)
State	Arkansas Home Inspector Registration Board	57,530	764	6,087	721	2,328	9,900	(38)	(986)	(76,592)	(1,069)	10,165	3,147	13,312
State	Arkansas Judicial Discipline and Disability Commission	562,785	7.471	59,550	7.051	21,706	95,778	(373)	(9,643)	(17,248)	(27,264)	99.444	(6,921)	92,523
State	Arkansas Legislative Audit	34,550,847	458,672	3,655,919	432,893	10,369	4,557,853	(22,879)	(591,981)	(1,426,295)	(2,041,155)	6,105,098	(460,132)	5,644,966
State	Arkansas Lottery Commission	5,317,319	70,589	562,640	66,622	217	700,068	(3,521)	(91,105)	(163,533)	(258,159)	939,565	(115,517)	824,048
State	Arkansas Manufactured Home Commission	189,579	2,517	20,060	2,375	2,027	26,979	(126)	(3,248)		(3,374)	33,498	1,203	34,701
State State	Arkansas Minority Health Commission	532,759	7,073 4,273	56,373 34.062	6,675 4.033	34,413	104,534	(353)	(9,128)	(8,081)	(17,562)	94,138	2,794	96,932
State	Arkansas Motor Vehicle Commission Arkansas Natural Resources Commission	321,908 5,260,650	4,273 69.837	34,062 556.644	4,033 65.911	23,868 215	66,236 692,607	(213)	(5,515) (90,134)	(29,778) (394,966)	(35,506) (488,584)	56,881 929.551	(15,206) (249,936)	41,675 679.615
State	Arkansas Northeastern College	1,444,300	19.173	152.825	18.096	37.793	227,887	(956)	(24.746)	(130,478)	(156,180)	255,206	13,525	268,731
State	Arkansas Oil and Gas Commission	3,048,348	40,468	322,554	38,193	9,914	411,129	(2,019)	(52,229)	(104,676)	(158,924)	538,640	(56,547)	482,093
State	Arkansas Parole Board	2,020,200	26,819	213,763	25,311	83	265,976	(1,338)	(34,613)	(94,870)	(130,821)	356,967	(44,190)	312,777
State	Arkansas Psychology Board	128,604	1,707	13,608	1,611	14,193	31,119	(85)	(2,203)	(295)	(2,583)	22,724	6,629	29,353
State	Arkansas Public Defender Commission	27,091,534	359,648	2,866,629	339,434	488,700	4,054,411	(17,940)	(464,176)	(93,616)	(575,732)	4,787,045	242,814	5,029,859
State State	Arkansas Public Employees Retirement System Arkansas Public Service Commission	9.445.054	125.386	999.407	118.339	381	1.243.513	(6.254)	(161.828)	(356.205)	(524,287)	1.668.931	(182.217)	1.486.714
State	Arkansas Real Estate Commission	856,872	11,375	99,407	10,736	4,584	1,243,513	(567)	(14,681)	(31,445)	(524,287)	1,000,931	(1,166)	1,466,714
State	Arkansas Rehabilitation Services	2,446,728	32.481	258.895	30,655	757,469	1,079,500	(1,620)	(41,921)	(109,368)	(152,909)	432,334	58.936	491,270
State	Arkansas Science and Technology Authority	_,,	,	,	,	,	1,010,000	(.,==,	(,=.,	(,)	(,)	,	(132,753)	(132,753)
State	Arkansas Sentencing Commission	204,522	2,715	21,641	2,562	10	26,928	(135)	(3,504)	(47,521)	(51,160)	36,139	(29,294)	6,845
State	Arkansas Social Work Licensing Board	131,601	1,747	13,925	1,649	11,425	28,746	(87)	(2,255)		(2,342)	23,254	8,811	32,065
State	Arkansas Spinal Cord Commission	1,472,247	19,544	155,782	18,446	35,910	229,682	(975)	(25,225)	(71,817)	(98,017)	260,144	(36,350)	223,794
State State	Arkansas State Board of Architects, Landscape Architects, and Interior Designers Arkansas State Board of Barber Examiners	151,976 215,671	2,018 2.863	16,081 22,821	1,904 2,702	53 5,322	20,056 33,708	(101) (143)	(2,604)	(47,102) (21,100)	(49,807) (24,938)	26,854 38,109	(21,113) (6,744)	5,741 31,365
State	Arkansas State Board of Chiropractic Examiners	82,795	1.099	8.761	1.037	1,774	12,671	(55)	(3,695)	(21,100)	(24,938)	14.630	3.084	17.714
State	Arkansas State Board of Collection Agencies	256,693	3,408	27,161	3,216	247	34,032	(170)	(4,398)	(5,908)	(10,476)	45,357	(11,353)	34,004
State	Arkansas State Board of Dental Examiners	152,027	2,018	16,086	1,905	8	20,017	(101)	(2,605)	(54,828)	(57,534)	26,863	(21,392)	5,471
State	Arkansas State Board of Election Commissioners	547,519	7,268	57,934	6,860	33,143	105,205	(363)	(9,381)	(23,142)	(32,886)	96,746	(8,119)	88,627
State	Arkansas State Board of Embalmers and Funeral Directors					4,615	4,615			(52,186)	(52,186)		(13,831)	(13,831)
State	Arkansas State Board of Licensure for Professional Engineers and Surveyors	420,274	5,579	44,470	5,266	11,313	66,628	(278)	(7,201)	(2,765)	(10,244)	74,262	957	75,219
State State	Arkansas State Board of Massage Therapy Arkansas State Board of Nursing	2,262,236	30.032	239.373	28.344	33,888	331,637	(1,498)	(38,760)	(1,741) (39,676)	(1,741) (79,934)	399.735	(15,169) (5,734)	(15,169) 394,001
State	Arkansas State Board of Optometry	115,400	1,532	12,211	1,446	560	15,749	(76)	(1,977)	(1,348)	(3,401)	20,391	(415)	19,976
State	Arkansas State Board of Pharmacy	1,338,896	17,774	141,672	16,775	84,416	260,637	(887)	(22,940)	(110,784)	(134,611)	236,582	2,384	238,966
State	Arkansas State Board of Physical Therapy	143,379	1,903	15,171	1,796	12,550	31,420	(95)	(2,457)	(9,791)	(12,343)	25,335	(995)	24,340
State	Arkansas State Board of Public Accountancy	688,351	9,138	72,836	8,624	3,243	93,841	(456)	(11,794)	(11,353)	(23,603)	121,631	(4,484)	117,147
State	Arkansas State Child Abuse and Neglect Prevention Board								·	(24,144)	(24,144)		(22,073)	(22,073)
State	Arkansas State Claims Commission Arkansas State Crime Laboratory	516,378 11,471,023	6,855 152,281	54,639 1,213,780	6,470 143,722	1,223 351,928	69,187 1.861.711	(342) (7,596)	(8,847) (196,540)	(6,903) (17,251)	(16,092) (221,387)	91,243 2,026,918	(2,768) 125,854	88,475 2,152,772
State	Arkansas State Crime Laboratory Arkansas State Library	2,563,510	34,031	271,252	32,119	102	337,504	(1,698)	(43,922)	(76,907)	(122,527)	452,969	(71,251)	381,718
State	Arkansas State Medical Board	1,750,773	23,242	185,254	21,936	2,904	233,336	(1,159)	(29,997)	(258,791)	(289,947)	309,360	(108,941)	200,419
State	Arkansas State Military Department	21,868,816	290,315	2,313,999	273,998	309,000	3,187,312	(14,481)	(374,692)	(1,054,002)	(1,443,175)	3,864,196	(231,139)	3,633,057
State	Arkansas State Military Department - Civilian Firefighters	8,109,068	107,650	858,043	101,600	1,525,118	2,592,411	(5,370)	(138,938)		(144,308)	1,432,864	866,143	2,299,007
State	Arkansas State Police	25,572,539	339,483	2,705,900	320,402	760,973	4,126,758	(16,934)	(438,150)	(116,136)	(571,220)	4,518,640	156,367	4,675,007
State	Arkansas State Tobacco Settlement Commission	50,076	665	5,299	627	5,483	12,074	(33)	(858)	(51,837)	(52,728)	8,848	(18,025)	(9,177)
State	Arkansas State Treasurer	3,235,249	42,949	342,330	40,535	56,043	481,857	(2,142)	(55,432)	(68,494)	(126,068)	571,665	18,058	589,723
State State	Arkansas State University Arkansas State University - Beebe	4,967,555 1,287,281	65,946 17,089	525,631 136,211	62,239 16,129	199 61	654,015 169,490	(3,290) (852)	(85,112) (22,056)	(579,589) (281,960)	(667,991) (304,868)	877,762 227,461	(475,677) (158,061)	402,085 69,400
State	Arkansas State University - Mountain Home	1,207,201	17,003	130,211	10,123	01	100,400	(002)	(22,030)	(201,300)	(304,000)	227,401	(130,001)	03,400
State	Arkansas State University - Newport	404,570	5,371	42,809	5,069	20	53,269	(268)	(6,932)	(88,017)	(95,217)	71,487	(44,286)	27,201
State	Arkansas Student Loan Authority									(108,387)	(108,387)		(96,681)	(96,681)
State	Arkansas Supreme Court	4,600,786	61,077	486,822	57,644	215,730	821,273	(3,047)	(78,828)	(3,401)	(85,276)	812,954	82,694	895,648
State	Arkansas Supreme Court - Bar of Arkansas	2,092,537	27,779	221,417	26,218	183,001	458,415	(1,386)	(35,853)	(00 5	(37,239)	369,749	78,156	447,905
State State	Arkansas Tech University Arkansas Tobacco Control	19,091,813 1,636,039	253,449 21,719	2,020,157 173,114	239,204 20,498	722,707 33,321	3,235,517 248,652	(12,643) (1,083)	(327,112) (28,031)	(38,511) (219,916)	(378,266) (249,030)	3,373,503 289,086	541,139 (65,222)	3,914,642 223,864
State	Arkansas Towing and Recovering Board	247.829	3,290	26.223	3.105	6.492	39.110	(1,063)	(4,246)	(6,609)	(249,030)	43.791	5.873	49.664
State	Arkansas Veterans Child Welfare Service	120,759	1,603	12,778	1,513	2,364	18,258	(80)	(2,069)	(4,908)	(7,057)	21,338	(3,409)	17,929
State	Arkansas Waterways Commission	214,988	2,854	22,748	2,694	10,762	39,058	(142)	(3,684)	(14,520)	(18,346)	37,988	(4,450)	33,538
State	Ashley County Conservation District	16,168	215	1,711	203	1,322	3,451	(11)	(277)	(2,363)	(2,651)	2,857	(981)	1,876

Pension Expense

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN SCHEDULE OF PENSION AMOUNTS BY EMPLOYER FOR THE YEAR ENDED JUNE 30, 2020

Deferred Inflows of Resources

Deferred Outflows of Resources

				Deterre	ed Outflows of Res	ources			Deterred inflow	s of Resources			Pension Expense	
				Net Difference Between Projected		Changes in Proportion and Differences				Changes in Proportion and Differences			Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between	
			Differences	and Actual		Between Employer		Differences		Between Employer		Proportionate	Employer	
			Between	Investment		Contributions and		Between		Contributions and		Share of	Contributions	
											T			T
			Expected and	Earnings on		Proportionate	Total	Expected and		Proportionate	Total	Plan	and Proportionate	Total
		Net Pension	Actual	Pension Plan	Changes of	Share of	Deferred Outflows	Actual	Changes of	Share of	Deferred Inflows	Pension	Share of	Pension
Division	Employer	Liability	Experience	Investments	Assumptions	Contributions	of Resources	Experience	Assumptions	Contributions	of Resources	Expense	Contributions	Expense
State	Assessment Coordination Department		\$ 29,767	\$ 237,264	\$ 28,094	\$ 997	\$ 296,122	\$ (1,485)	\$ (38,419)	\$ (160,739)		\$ 396,212		347,425
State	Auctioneers Licensing Board	89,764	1,192	9,498	1,125	620	12,435	(59)	(1,538)	(576)	(2,173)	15,861	395	16,256
State	Auditor of State	2,449,419	32,517	259,180	30,689	123,579	445,965	(1,622)	(41,967)	(84,481)	(128,070)	432,810	(55,864)	376,946
State	Auditor of State - Constitutional Officers	3,494,346	46,388	369,746	43,781	290,316	750,231	(2,314)	(59,871)	(40,316)	(102,501)	617,447	238,348	855,795
State	Auditor of State - Constitutional Officers	1,066,565	14,159	112,856	13,363	46,861	187,239	(706)	(18,274)	(17,919)	(36,899)	188,461	24,758	213,219
State	Auditor of State - Court Reporters												(629,124)	(629,124)
State	Auditor of State - Deputy Prosecuting Attorney	27,658,398	367,173	2,926,610	346,536	1,613,815	5,254,134	(18,315)	(473,889)	(300,754)	(792,958)	4,887,210	502,292	5,389,502
State	Auditor of State - District Judges	8,127,670	107,897	860,011	101,833	1,001,653	2,071,394	(5,382)	(139,256)	(23,765)	(168,403)	1,436,151	457,325	1,893,476
State	Auditor of State - District Judges	9,124,409	121,129	965,479	114,321	856,368	2,057,297	(6,042)	(156,334)		(162,376)	1,612,273	699,313	2,311,586
State	Auditor of State - Drug Court, Juvenile Probation, and Intake Office									(37,035)	(37,035)		(100,191)	(100,191)
State	Auditor of State - General Assembly House	6,326,759	83,989	669,452	79,269	284,804	1,117,514	(4,190)	(108,400)	(119,827)	(232,417)	1,117,932	197,639	1,315,571
State	Auditor of State - General Assembly House												(804)	(804)
State	Auditor of State - General Assembly Senate	127,828	1,697	13,526	1,602	5,643	22,468	(85)	(2,190)	(21,501)	(23,776)	22,587	(5,611)	16,976
State	Auditor of State - General Assembly Senate	2,118,240	28,120	224,137	26,540	122,245	401,042	(1,403)	(36,293)	(20,131)	(57,827)	374,291	81,087	455,378
State	Auditor of State - Prosecuting Attorney	6,821,628	90,559	721,815	85,469	337,348	1,235,191	(4,517)	(116,879)	(95,478)	(216,874)	1,205,374	120,798	1,326,172
State	Auditor of State - Trial Court Administrative Assistants												(541,193)	(541,193)
State	Baxter County Conservation District	87,691	1,164	9,279	1,099	1,176	12,718	(58)	(1,502)	(2,695)	(4,255)	15,495	(2,027)	13,468
State	Benton County Conservation District	127,551	1,693	13,496	1,598	401	17,188	(84)	(2,185)	(9,662)	(11,931)	22,538	(2,232)	20,306
State	Black River Technical College	1,340,745	17,799	141,868	16,798	75,695	252,160	(888)	(22,972)	(56,179)	(80,039)	236,908	22,699	259,607
State	Boone County Conservation District	61,604	818	6,518	772	3	8,111	(41)	(1,056)	(1,937)	(3,034)	10,885	59	10,944
State	Buffalo Conservation District	116,753	1,550	12,354	1,463	16,808	32,175	(77)	(2,000)	(9,789)	(11,866)	20,630	3,600	24,230
State	Calhoun County Conservation District	15,263	203	1,615	191	3	2,012	(10)	(262)	(351)	(623)	2,697	(183)	2,514
State	Capitol Zoning District Commission	253,833	3,370	26,859	3,180	14,635	48,044	(168)	(4,349)	(4,063)	(8,580)	44,852	(41)	44,811
State	Carroll County Conservation District	161,225	2,140	17,060	2,020	19,510	40,730	(107)	(2,762)	(6,886)	(9,755)	28,488	8,661	37,149
State	Chicot County Conservation District	40,095	532	4,243	502	130	5,407	(27)	(687)	(4,977)	(5,691)	7,085	(1,959)	5,126
State	Clark County Conservation District	52,417	696	5,546	657	2,406	9,305	(35)	(898)	(8,153)	(9,086)	9,262	(5,622)	3,640
State	Clay County Conservation District	146,039	1,939	15,453	1,830	21,301	40,523	(97)	(2,502)	(1,434)	(4,033)	25,805	10,485	36,290
State	Cleburne County Conservation District	89,423	1,187	9,462	1,120	2,681	14,450	(59)	(1,532)	(10,937)	(12,528)	15,801	(1,205)	14,596
State	Cleveland County Conservation District	20,547	273	2,174	257	931	3,635	(14)	(352)	(10,368)	(10,734)	3,631	(3,375)	256
State	College of the Ouachitas	798,351	10,598	84,476	10,003	119,686	224,763	(529)	(13,679)	(64,601)	(78,809)	141,068	53,674	194,742
State	Columbia County Conservation District	5,891	78	623	74	3,611	4,386	(4)	(101)	(4,374)	(4,479)	1,041	(4,177)	(3,136)
State	Commissioner of State Lands	3,414,955	45,334	361,346	42,787	83,149	532,616	(2,261)	(58,511)	(54,998)	(115,770)	603,419	3,266	606,685
State	Conway County Conservation District	96,121	1,276	10,171	1,204	15,095	27,746	(64)	(1,647)	(21,186)	(22,897)	16,984	(10,909)	6,075
State	Cossatot Conservation District	99,102	1,316	10,486	1,242	1,106	14,150	(66)	(1,698)	(0.004)	(1,764)	17,511	693	18,204
State	Craighead County Conservation District	192,121	2,550	20,329	2,407	47,900	73,186	(127)	(3,292)	(2,861)	(6,280)	33,948	16,261	50,209
State State	Crawford County Conservation District Crittenden County Conservation District	31,371 254,595	416 3.380	3,319 26,939	393 3.190	908 95,601	5,036 129,110	(21) (169)	(538) (4,362)	(284)	(843) (4,531)	5,543 44,987	233 39,049	5,776 84,036
State	Crooked Creek Conservation District	254,595 84,271	1,119	26,939 8.917	1.056	1,281	129,110	(169)	(4,362)	(2.806)	(4,531)	14,891	(1.016)	13.875
State	Crooked Creek Conservation District Cross County Conservation District	100.929	1,119	8,917 10.680	1,056	1,281 8.501	12,373	(67)	(1,444)	(2,806)	(4,306)	14,891	9.763	13,875 27,597
State	Dallas County Conservation District	24.482	325	2.590	307	194	3.416	(16)	(419)	(3,231)	(2,322)	4.326	(963)	3,363
State	Department of Aeronautics	467,887	6,211	49,508	5,862	13,968	75,549	(310)	(8,017)	(6,752)	(15,079)	82,675	6,059	88,734
State	Department of Agriculture	336,891	4,472	35,647	4,221	206,461	250,801	(223)	(5,772)	(0,732)	(5,995)	59,528	67,723	127,251
State	Department of Arkansas Heritage	9,756,870	129,525	1,032,401	122,245	51,575	1,335,746	(6,461)	(167,171)	(43,328)	(216,960)	1,724,029	12,079	1,736,108
State	Department of Commerce	372,918	4,951	39,459	4,672	228,539	277,621	(247)	(6,389)	(43,320)	(6,636)	65,894	74,966	140,860
State	Department of Community Correction	77.999.802	1.035.469	8.253.372	977.272	1.073.269	11.339.382	(51,651)	(1,336,420)		(1,388,071)	13.782.482	695.205	14.477.687
State	Department of Corrections	369,178	4,901	39,064	4,625	226,247	274,837	(244)	(6,325)		(6,569)	65,233	74,214	139,447
State	Department of Education	44,824	595	4.743	562	27,470	33,370	(30)	(768)		(798)	7,920	9,011	16,931
State	Department of Education	498,001	6,611	52,695	6,240	305,196	370,742	(330)	(8,533)		(8,863)	87,996	100,110	188,106
State	Department of Education - Arkansas Educational Television Commission	377,741	5,015	39,970	4,733	26	49,744	(250)	(6,472)	(243,561)	(250,283)	66,746	(107,511)	(40,765)
State	Department of Education - Arkansas School for the Blind	0,.41	5,015	33,370	-,755	32	32	(250)	(0,772)	(30.757)	(30,757)	55,140	(16,502)	(16,502)
State	Department of Education - Arkansas School for the Deaf	54.724	726	5.790	686	2.983	10.185	(36)	(938)	(20,011)	(20,985)	9.670	(8,994)	676
State	Department of Energy and Environment	207.375	2.753	21,943	2.598	127.089	154,383	(137)	(3,553)	(==,511)	(3,690)	36.643	41.687	78,330
State	Department of Environmental Quality	25,005,142	331,950	2,645,862	313,293	134,696	3,425,801	(16,558)	(428,429)	(836,427)	(1,281,414)	4,418,382	(336,840)	4,081,542
State	Department of Finance and Administration	255,139	3,387	26,997	3,197	156,360	189,941	(169)	(4,371)	(, /2/)	(4,540)	45,083	51,289	96,372
State	Department of Health	145,284,683	1,928,695	15,372,968	1,820,294	775,373	19,897,330	(96,207)	(2,489,254)	(2,233,133)	(4,818,594)	25,671,649	(4,577,557)	21,094,092
State	Department of Health	331,837	4,405	35,113	4,158	203,364	247,040	(220)	(5,686)	(, , ==/	(5,906)	58,635	66,707	125,342
State	Department of Human Services	438,080,635	5,815,643	46,354,505	5,488,781	5,118,314	62,777,243	(290,096)	(7,505,912)	(9,020,088)	(16,816,096)	77,408,381	436,369	77,844,750
State	Department of Human Services	414,047	5,497	43,811	5,188	253,746	308,242	(274)	(7,094)		(7,368)	73,162	83,233	156,395
State	Department of Information Systems	16,449,763	218,375	1,740,594	206,102	718	2,165,789	(10,893)	(281,844)	(1,572,824)	(1,865,561)	2,906,656	(917,662)	1,988,994
State	Department of Inspector General	1,048,469	13,919	110,941	13,136	642,546	780,542	(694)	(17,964)		(18,658)	185,263	210,768	396,031

			Deferr	ed Outflows of Res	ources			Deferred Inflow	s of Resources			Pension Expense	
										,		Net Amortization of	
												Deferred Amounts	
					Channa in				Channa in			from Changes in	
			Nat Difference		Changes in				Changes in			Proportion	
			Net Difference Between Projected		Proportion and Differences				Proportion and Differences			and Differences Between	
		Differences	and Actual		Between Employe	,	Differences		Between Employer		Proportionate	Employer	
		Between	Investment		Contributions and		Between		Contributions and		Share of	Contributions	
		Expected and	Earnings on		Proportionate	Total	Expected and		Proportionate	Total	Plan	and Proportionate	Total
	Net Pension	Actual	Pension Plan	Changes of	Share of	Deferred Outflows	Actual	Changes of	Share of	Deferred Inflows	Pension	Share of	Pension
Employer	Liability	Experience	Investments	Assumptions	Contributions	of Resources	Experience	Assumptions	Contributions	of Resources	Expense	Contributions	Expense
Department of Labor	\$ 5,461,269	\$ 72,500	\$ 577,872	\$ 68,425	\$ 93,944		\$ (3,616)	\$ (93,571)	\$ (102,718)	\$ (199,905)	\$ 965,000	\$ (80,492)	
Department of Labor and Licensing	640,391	8,501	67,761	8,024	392,458	476,744	(424)	(10,972)		(11,396)	113,156	128,734	241,890
Department of Parks and Tourism Department of Parks, Heritage, and Tourism	46,953,702 201,202	623,324 2.671	4,968,299 21,290	588,290 2,521	232,566 123,306	6,412,479 149,788	(31,093) (133)	(804,487) (3,447)	(1,780,384)	(2,615,964) (3,580)	8,296,669 35,552	(384,955) 40,446	7,911,714 75,998
Department of Public Safety	673,055	8,935	71,218	8,433	412,477	501.063	(446)	(11,532)		(11,978)	118,928	135,300	254,228
Department of the Military	256,741	3,408	27,166	3,217	157,342	191,133	(170)	(4,399)		(4,569)	45,366	51,611	96,977
Department of Transformation and Shared Services	10,469,533	138,986	1,107,810	131,174	6,416,172	7,794,142	(6,933)	(179,381)		(186,314)	1,849,955	2,104,629	3,954,584
Department of Veterans Affairs	192,010	2,549	20,317	2,406	117,671	142,943	(127)	(3,290)		(3,417)	33,928	38,599	72,527
Desha County Conservation District	32,967	438	3,488	413	399	4,738	(22)	(565)	(6,877)	(7,464)	5,825	(2,862)	2,963
Disabled Veterans Service Office	35,737	474	3,781	448	1,212	5,915	(24)	(612)	(1)	(637)	6,315	960	7,275
Drew County Soil and Water Conservation District	84,605	1,123	8,952	1,060	35,931	47,066	(56)	(1,450)	(859)	(2,365)	14,950	11,330	26,280
Drug Task Force - 10th Judicial District	123,510	1,640	13,069	1,547	207	16,463	(82)	(2,116)	(12,797)	(14,995)	21,824	(8,093)	13,731
Drug Task Force - 13th Judicial District Drug Task Force - 14th Judicial District	241,033 190,774	3,200 2.533	25,504 20.186	3,020 2,390	89 2,018	31,813 27,127	(160) (126)	(4,130) (3,269)	(19,972) (4,521)	(24,262) (7,916)	42,590 33,710	(5,233) 2,746	37,357 36,456
Drug Task Force - 14th Judicial District	223,007	2,960	23,597	2,390	1,342	30,693	(148)	(3,821)	(3,582)	(7,551)	39,405	(2,130)	37,275
Drug Task Force - 1st Judicial District	106.402	1.413	11,259	1,333	1,542	14.011	(70)	(1,823)	(26,466)	(28,359)	18.801	(12,329)	6.472
Drug Task Force - 20th Judicial District	257,024	3,412	27,196	3,220	130,239	164,067	(170)	(4,404)	(20,100)	(4,574)	45,416	49,142	94,558
Drug Task Force - 21st Judicial District	58,705	779	6,212	736	3,919	11,646	(39)	(1,006)	(19,581)	(20,626)	10,373	(7,030)	3,343
Drug Task Force - 3rd Judicial District	205,255	2,725	21,719	2,572	36,880	63,896	(136)	(3,517)	(43,747)	(47,400)	36,268	(1,738)	34,530
Drug Task Force - 5th Judicial District	522,518	6,937	55,289	6,547	9,983	78,756	(346)	(8,953)	(4,503)	(13,802)	92,328	2,609	94,937
Drug Task Force - Batesville	253,092	3,360	26,780	3,171	7,409	40,720	(168)	(4,336)	(17,114)	(21,618)	44,721	(9,260)	35,461
Drug Task Force - South Central	155,234	2,061 29,378	16,426	1,945	27,118	47,550	(103)	(2,660)	(39,665)	(42,428)	27,430	(9,923)	17,507
East Arkansas Community College Faulkner County Conservation District	2,213,023 114,081	29,378 1,514	234,166 12,071	27,727 1,429	207,730 12,166	499,001 27,180	(1,465) (76)	(37,917) (1,955)	(23,828) (699)	(63,210) (2,730)	391,039 20,158	110,519 3,092	501,558 23,250
Franklin County Conservation District	92,955	1,234	9,836	1,165	1,939	14,174	(62)	(1,593)	(5,071)	(6,726)	16,425	(1,540)	14,885
Fulton County Conservation District	146,623	1,946	15,515	1,837	15,629	34,927	(97)	(2,512)	(0,011)	(2,609)	25,908	5,203	31,111
Garland County Conservation District	37,336	496	3,951	468	1,144	6,059	(25)	(640)	(1)	(666)	6,597	625	7,222
Grant County Conservation District												(409)	(409)
Greene County Conservation District	133,929	1,778	14,171	1,678	3,329	20,956	(89)	(2,295)	(7,222)	(9,606)	23,665	5,963	29,628
Health Services Permit Agency	411,230	5,459	43,513	5,152	12,094	66,218	(272)	(7,046)	(18,416)	(25,734)	72,664	(27,682)	44,982
Hempstead County Conservation District Henderson State University	35,613 5,400,949	473 71,699	3,768 571,489	446 67,669	406 142,761	5,093 853,618	(24)	(610) (92,538)	(852) (392,287)	(1,486) (488,401)	6,293 954,342	(232) (44,864)	6,061 909,478
Hot Spring County Conservation District	34.328	71,699 456	3,632	430	4.010	8.528	(3,576)	(92,536)	(392,267)	(3,201)	6.066	5.220	11.286
Independence County Conservation District	146,096	1,939	15,459	1,830	24,538	43.766	(97)	(2,503)	(2,530)	(2,601)	25,815	12,598	38.413
Izard County Conservation District	75,706	1,005	8,011	949	12,956	22,921	(50)	(1,297)	(2,722)	(4,069)	13,377	5,163	18,540
Jackson County Conservation District	40,144	533	4,248	503	1,480	6,764	(27)	(688)	(1,915)	(2,630)	7,093	(508)	6,585
Jefferson County Conservation District	66,169	878	7,002	829	14,366	23,075	(44)	(1,134)	(406)	(1,584)	11,692	2,430	14,122
Johnson County Conservation District	20,169	268	2,134	253	996	3,651	(13)	(346)	(11,323)	(11,682)	3,564	(4,879)	(1,315)
Lafayette County Conservation District	34,872	463	3,690	437	216	4,806	(23)	(597)	(486)	(1,106)	6,162	(301)	5,861
L'Aigle Creek Conservation District Lawrence County Conservation District	141,782	1,882	15,002	1,776	3,312 4,594	3,312 23,254	(94)	(2,429)	(9,049) (6,718)	(9,049) (9,241)	25,053	(332) 8,133	(332) 33,186
Lee County Conservation District	30,812	409	3,260	386	4,594	4,723	(20)	(528)	(578)	(1,126)	5,444	(1,545)	3,899
Lincoln County Conservation District	36,364	483	3,848	456	2	4,789	(24)	(623)	(1,339)	(1,986)	6,425	(837)	5,588
Liquefied Petroleum Gas Board	404,641	5,372	42,816	5,070	17,413	70,671	(268)	(6,933)	(63,399)	(70,600)	71,500	(20,247)	51,253
Little River County Conservation District	33,580	446	3,553	421	3,233	7,653	(22)	(575)	(2,749)	(3,346)	5,934	194	6,128
Logan County Conservation District	58,808	781	6,223	737	10	7,751	(39)	(1,008)	(3,774)	(4,821)	10,391	(1,466)	8,925
Lonoke County Conservation District	112,034	1,487	11,855	1,404	3,469	18,215	(74)	(1,920)	(43,225)	(45,219)	19,796	(12,997)	6,799
Madison County Conservation District Martin Luther King, Jr. Commission	134,826 261.684	1,790 3,474	14,266 27.689	1,689 3,279	33,934 11,199	51,679 45.641	(89) (173)	(2,310) (4,484)	(660) (5.965)	(3,059) (10,622)	23,824 46,239	9,552 8.424	33,376 54.663
Martin Luther King, Jr. Commission Miller County Conservation District	261,684 39,685	3,474 527	27,689 4.199	3,279 497	6,521	45,641	(173)	(4,484)	(24,275)	(10,622)	7,012	(4,144)	2,868
Mine Creek Conservation District	74.611	990	7.895	935	6,956	16,776	(49)	(1,278)	(7,703)	(24,981)	13.184	(3,274)	9,910
Mississippi County Conservation District	38,009	505	4,022	476	462	5,465	(25)	(651)	(2,389)	(3,065)	6,716	(488)	6,228
Monroe County Conservation District	55,965	743	5,922	701	1,119	8,485	(37)	(959)	(6,339)	(7,335)	9,889	1,224	11,113
Montgomery County Conservation District	22,930	304	2,426	287	744	3,761	(15)	(393)	(472)	(880)	4,052	699	4,751
National Park Community College	892,647	11,850	94,453	11,184	39,648	157,135	(591)	(15,294)	(22,853)	(38,738)	157,730	(13,012)	144,718
Nevada County Conservation District	16,753	222	1,773	210	1,825	4,030	(11)	(287)	(2,171)	(2,469)	2,960	92	3,052
Newton County Conservation District	32,053	426	3,392	402	125	4,345	(21)	(549)	(916)	(1,486)	5,664	(109)	5,555
North Arkansas College Northwest Arkansas Community College	5,968,297 3,231,604	79,231 42,900	631,522 341,945	74,778 40,489	473,506 401,326	1,259,037 826,660	(3,952) (2,140)	(102,259) (55,369)	(5,495)	(106,211) (63,004)	1,054,592 571,021	299,317 111,879	1,353,909 682,900
Office of Attorney General	17,575,399	233,318	1,859,701	220,205	442,577	2,755,801	(11,638)	(301,130)	(202,664)	(515,432)	3,105,554	39,550	3,145,104
	,,500	200,010	.,,. 0 .	,_00	,011	=,,	(,500)	(22.,100)	(202,501)	(5.5,102)	2,.22,001	22,200	-,,

				Deferre	d Outflows of Reso	ources			Deferred Inflow	s of Resources		Pension Expense			
		•											Net Amortization of		
													Deferred Amounts		
						Changes in				Changes in			from Changes in Proportion		
				Net Difference		Proportion and				Proportion and			and Differences		
				Between Projected		Differences				Differences			Between		
			Differences	and Actual		Between Employer		Differences		Between Employer		Proportionate	Employer		
			Between	Investment		Contributions and		Between		Contributions and		Share of	Contributions		
			Expected and	Farnings on		Proportionate	Total	Expected and		Proportionate	Total	Plan	and Proportionate	Total	
		Net Pension	Actual	Pension Plan	Changes of	Share of	Deferred Outflows	Actual	Changes of	Share of	Deferred Inflows	Pension	Share of	Pension	
Division	Employer	Liability	Experience	Investments	Assumptions	Contributions	of Resources	Experience	Assumptions	Contributions	of Resources	Expense	Contributions	Expense	
State	Office of Health Information Technology					\$ 11,460	\$ 11,460			\$ (257,732)	\$ (257,732)			\$ (172,268)	
State	Office of Medicaid Inspector General	\$ 2,256,532				38,917			\$ (38,663)	(192,557)		\$ 398,727	(5,351)	393,376	
State	Office of the Governor	5,432,373	72,116	574,814	68,063	218	715,211	(3,597)	(93,076)	(169,184)	(265,857)	959,895	(44,475)	915,420	
State State	Office of the Governor Office of the Lieutenant Governor	2,048,686 244,605	27,197 3,247	216,777 25,882	25,668 3,065	12,743 13,515	282,385 45,709	(1,357) (162)	(35,101) (4,191)	(75,098) (9,771)	(111,556) (14,124)	362,001 43,221	(34,588) 14,382	327,413 57,603	
State	Office of the Prosecutor Coordinator	1,164,996	3,247 15.466	123,271	14.596	35,363	188,696	(771)	(4,191)	(3,342)	(24,074)	205,854	15,614	221,468	
State	Office of the Speaker of the House	2,775,914	36,851	293.727	34.780	21,223	386.581	(1,838)	(47,561)	(16,221)	(65,620)	490,501	7,157	497.658	
State	Office of Victims and Witness Assistance - 10th Judicial District	49.039	651	5.189	614	6.005	12.459	(32)	(840)	(35)	(907)	8.665	7,137	16.562	
State	Office of Victims and Witness Assistance - 15th Judicial District	116,713	1,549	12,350	1,462	22,112	37,473	(77)	(2,000)	(1)	(2,078)	20,623	14,805	35,428	
State	Ouachita County Conservation District	28,828	383	3,050	361	461	4,255	(19)	(494)	(7,108)	(7,621)	5,094	421	5,515	
State	Ozarka College	765,763	10,166	81,028	9,594	85,206	185,994	(507)	(13,120)	(39,129)	(52,756)	135,310	(20,846)	114,464	
State	Perry County Conservation District					1,877	1,877			(6,207)	(6,207)		(317)	(317)	
State	Phillips County Conservation District	123,778	1,643	13,097	1,551	29,117	45,408	(82)	(2,121)	(126)	(2,329)	21,871	13,197	35,068	
State	Pike County Conservation District	25,358	337	2,683	318	920	4,258	(17)	(434)	(248)	(699)	4,481	(1,870)	2,611	
State	Poinsett County Conservation District	57,237	760	6,056	717	2,315	9,848	(38)	(981)	(15,717)	(16,736)	10,114	(3,578)	6,536	
State	Pope County Conservation District	33,580	446	3,553	421	1,553	5,973	(22)	(575)	(0.054)	(597)	5,934	1,289	7,223	
State State	Poteau River Conservation District Prairie County Conservation District	54,539 59,054	724 784	5,771 6,249	683 740	2 6.598	7,180 14,371	(36)	(934)	(3,054)	(4,024) (4,654)	9,637 10,435	(1,388) 2,118	8,249 12.553	
State	Professional Bail Bondsman Licensing Board	238,892	3.171	25.278	2.993	4.154	35,596	(158)	(1,012) (4,093)	(11,379)	(15,630)	42,212	(5,365)	36.847	
State	Pulaski County Conservation District	31.260	415	3,308	392	1,327	5.442	(21)	(536)	(474)	(1,031)	5.524	(5,365)	5.800	
State	Pulaski Technical College	3.651.723	48.478	386.399	45.753	169	480.799	(2.418)	(62,567)	(856,270)	(921,255)	645.255	(505.743)	139.512	
State	Randolph County Conservation District	85,825	1,139	9,081	1,075	4,109	15,404	(57)	(1,470)	(7,359)	(8,886)	15,165	(17)	15,148	
State	Rich Mountain Community College	897,262	11,911	94,942	11,242	2,944	121,039	(594)	(15,373)	(40,478)	(56,445)	158,545	(13,521)	145,024	
State	Rich Mountain Conservation District	61,641	818	6,522	772	621	8,733	(41)	(1,056)	(3,521)	(4,618)	10,892	(889)	10,003	
State	Saint Francis County Conservation District	69,622	924	7,367	872	2,065	11,228	(46)	(1,193)	(3,306)	(4,545)	12,302	109	12,411	
State	Sebastian County Conservation District	188,196	2,498	19,914	2,358	48,997	73,767	(125)	(3,224)	(1,455)	(4,804)	33,254	20,501	53,755	
State	Secretary of State	11,841,009	157,193	1,252,929	148,358	880,607	2,439,087	(7,841)	(202,879)	(83,415)	(294,135)	2,092,294	307,567	2,399,861	
State	Secretary of State - State Capitol Police	364,204	4,835	38,537	4,563	18	47,953	(241)	(6,240)	(75,419)	(81,900)	64,354	(34,903)	29,451	
State	Senate Clerk	1,569,194	20,831	166,041	19,661	43,860	250,393	(1,039)	(26,886)	(230,305)	(258,230)	277,275		241,215	
State State	Sharp County Conservation District	128,049	1,700 30,086	13,549 239,806	1,604 28,395	5,559	22,412 314,581	(85)	(2,194)	(9,834)	(12,113)	22,626	2,006	24,632 211,615	
State	South Arkansas Community College Southeast Arkansas College	2,266,329 3,893,736	30,086 51,690	239,806 412.007	28,395 48.785	16,294 540,797	1,053,279	(1,501) (2,578)	(38,830) (66,714)	(523,859)	(564,190)	400,458 688,019	(188,843) 329,642	1,017,661	
State	Southern Arkansas University	2.582.684	34,286	273.281	32.359	111	340.037	(1,710)	(44,251)	(286,254)	(69,292) (332,215)	456.358	(149,911)	306,447	
State	Southern Arkansas University Tech	1,770,220	23,500	187,312	22,179	10,145	243.136	(1,172)	(30,330)	(141,771)	(173,273)	312,796	(136,747)	176,049	
State	State Bank Department	8,488,015	112.681	898,140	106.348	185.718	1.302.887	(5,621)	(145,431)	(7,585)	(158,637)	1,499,823	99.453	1,599,276	
State	State Insurance Department	12,755,527	169,333	1,349,697	159,816	71,463	1,750,309	(8,447)	(218,548)	(205,280)	(432,275)	2,253,888	(274,369)	1,979,519	
State	State Securities Department	2,938,817	39,014	310,964	36,821	5,436	392,235	(1,946)	(50,353)	(88,226)	(140,525)	519,286	(40,189)	479,097	
State	Stone County Conservation District	110,076	1,461	11,647	1,379	7,469	21,956	(73)	(1,886)	(2,060)	(4,019)	19,450	2,530	21,980	
State	Union County Conservation District	97,151	1,290	10,280	1,217	1,538	14,325	(64)	(1,665)	(2,013)	(3,742)	17,167	504	17,671	
State	University of Arkansas - Cossatot Community College	1,060,971	14,085	112,264	13,293	15,001	154,643	(703)	(18,178)	(84,492)	(103,373)	187,472	(51,490)	135,982	
State	University of Arkansas - Fayetteville	8,939,866	118,679	945,952	112,009	205,933	1,382,573	(5,920)	(153,172)	(1,628,590)	(1,787,682)	1,579,665	(356,315)	1,223,350	
State State	University of Arkansas - Fort Smith University of Arkansas - Little Rock	1,405,694 6,847,702	18,661 90,905	148,740 724,574	17,612 85,796	14,936 305	199,949 901,580	(931) (4,535)	(24,085) (117,326)	(553,440) (1,551,388)	(578,456) (1,673,249)	248,385 1,209,982	(241,959) (743,452)	6,426 466,530	
State	University of Arkansas - Little Rock University of Arkansas - Monticello	1,579,117	20,963	167,091	19,785	8,065	215,904	(4,535)	(27,056)	(1,551,366)	(203,063)	279,028	(56,406)	222,622	
State	University of Arkansas - Phillips Community College	736,497	9,777	77,931	9,228	30	96,966	(488)	(12,619)	(74,568)	(87,675)	130,138	(42,856)	87,282	
State	University of Arkansas - Pine Bluff	713,492	9,472	75,497	8,939	29.487	123,395	(472)	(12,225)	(5,256)	(17,953)	126,073	16,899	142,972	
State	University of Arkansas Community College - Bates ville	1,141,845	15,158	120,822	14,306	13,212	163,498	(756)	(19,564)	(82,102)	(102,422)	201,763	(46,626)	155,137	
State	University of Arkansas Community College - Hope	1,482,976	19,687	156,918	18,580	66	195,251	(982)	(25,409)	(271,017)	(297,408)	262,040	(125,051)	136,989	
State	University of Arkansas Community College - Morrilton	719,792	9,555	76,163	9,018	29	94,765	(477)	(12,333)	(80,209)	(93,019)	127,187	(72,537)	54,650	
State	University of Arkansas Cooperative Extension Service	2,730,625	36,250	288,935	34,212	16,155	375,552	(1,808)	(46,786)	(321,244)	(369,838)	482,498	(135,548)	346,950	
State	University of Arkansas for Medical Sciences	8,969,190	119,069	949,054	112,376	82,386	1,262,885	(5,939)	(153,675)	(3,633,491)	(3,793,105)	1,584,846	(1,241,427)	343,419	
State	University of Central Arkansas	13,000,472	172,585	1,375,615	162,885	569	1,711,654	(8,609)	(222,745)	(1,858,648)	(2,090,002)	2,297,170	(886,627)	1,410,543	
State State	Van Buren County Conservation District Veterinary Medical Examining Board	79,132 68.675	1,051 912	8,373 7,267	991 860	1,430 19	11,845 9.058	(52)	(1,356)	(1,018)	(2,426)	13,983	1,071 134	15,054 12,269	
State	Veterinary Medical Examining Board War Memorial Stadium Commission	68,675	912	7,267	860	19 8,249	9,058 8,249	(45)	(1,177)	(329) (135,053)	(1,551) (135,053)	12,135	134 (99,238)	12,269 (99,238)	
State	Washington County Conservation District	127,785	1,696	13,521	1,601	8,249 12,620	8,249 29,438	(85)	(2,189)	(135,053)	(135,053)	22,580	(99,238)	(99,238)	
State	White County Conservation District	42,705	1,696	4,519	535	989	29,438 6,610	(28)	(732)	(1,378)	(2,446)	7,546	(274)	7,272	
State	Woodruff County Conservation District		307	-1,010	333	7	7	(20)	(132)	(6,574)	(6,574)	.,540	(4,064)	(4,064)	
State	Workers' Compensation Commission	7,983,427	105,982	844,748	100,026	6,733	1,057,489	(5,287)	(136,785)	(189,193)	(331,265)	1,410,663	(209,186)	1,201,477	
State	Yell County Conservation District	76,837	1,020	8,130	963	484	10,597	(51)	(1,316)	(3,422)	(4,789)	13,577	(938)	12,639	
	TOTAL	\$ 2,863,584,499	\$ 38,014,868	\$ 303,003,661	\$ 35,878,300	\$ 75,220,354	\$ 452,117,183	\$ (1,896,245)	\$ (49,063,590)	\$ (75,220,354)	\$ (126,180,189)	\$ 505,992,322	\$ 0	\$ 505,992,322	

NOTE 1: Summary of Significant Accounting Policies

A. Plan Description

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

On June 30, 2020, the number of employers participating in the plan was as follows:

State	253
Municipal	178
County	87
School	48
Court Clerks	36
Other Non-State	35
District Judges	14
Total	651

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

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

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

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

NOTE 1: Summary of Significant Accounting Policies (Continued)

A. Plan Description (Continued)

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

B. Basis of Accounting

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

C. Basis of Presentation

The purpose of the Schedule of Employer Allocations and the Schedule of Pension Amounts by Employer (Schedules) is to provide member employers with the information to report financial statement amounts in accordance with Governmental Accounting Standards Board (GASB) Statement No. 68, Accounting and Financial Reporting for Pensions. These schedules present amounts that are considered elements of the financial statements of APERS or of its participating employers. Accordingly, they do not purport to be a complete presentation of the financial position or changes in financial position of APERS or the participating employers.

D. Basis of Allocation - Employer Contributions

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

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

Employer contribution rates during the fiscal year ended June 30, 2020, as a percentage of active member payroll, are as follows:

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

NOTE 1: Summary of Significant Accounting Policies (Continued)

D. Basis of Allocation - Employer Contributions (Continued)

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

Total Contributions per Statement of Changes in Fiduciary Net Position	
for the Public Employees Retirement Plan	\$ 298,918,947
Supplemental contributions	578,618
Prior year adjustments	19,936
APERS member employer contributions	(543,828)
Contributions specific to employer purchase of service	 (53,718)
Total Contributions per Schedule of Employer Allocations (Schedule 1)	\$ 298,919,955

E. Use of Estimates

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

NOTE 2: Collective Net Pension Liability and Actuarial Information

The components of the net pension liability of the participating employers at June 30, 2020, were as follows:

Total pension liability	\$	11,632,595,189
Less: plan net position		8,769,010,690
	<u>-</u>	
Employers' net pension liability	\$	2,863,584,499
Plan net position as a percentage of the		
total pension liability		75.38%

<u>Actuarial Assumptions</u> – The total pension liability, net pension liability, and certain sensitivity information was determined by an actuarial valuation as of June 30, 2020. The significant assumptions used in the valuation and adopted by the APERS Board of Trustees, were as follows:

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

Discount rate 7.15% Wage inflation rate 3.25%

Salary increases 3.25% - 9.85%

Investment rate of return* 7.15%

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

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

improvements using Scale MP-2017.

All other actuarial assumptions used in the June 30, 2020, valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2017, and were applied to all prior periods included in the measurement.

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

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

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

^{*}Net of investment and administrative expenses

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

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

	1	1% Lower than			1% Higher than					
Current Rate (6.15%)			Cur	rent Rate (7.15%)	Current Rate (8.15%)					
Net Pension Liability	\$	4,361,451,033	\$	2,863,584,499	\$	1,627,505,456				

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

	2016			2017		2018	2019		2020	
Deferred Outflows of Resources:										
Differences between expected and actual experience	\$	2,257,875	\$	50,094,776	\$	35,082,399	\$	65,658,797	\$	38,014,885
Net difference between projected and actual investment										
earnings on pension plan investments		417,510,566		108,283,276						303,003,673
Changes of assumptions		183,252,753		415,784,233		250,989,684		130,945,324		35,878,297
Changes in proportion and differences between employer										
contributions and proportionate share of contributions		54,949,972		67,621,544		75,989,547		69,725,261		75,220,354
Deferred Inflows of Resources:										
Differences between expected and actual experience		(85,782,748)		(50,824,297)		(23,156,899)		(3,584,369)		(1,896,257)
Net difference between projected and actual investment										
earnings on pension plan investments						(55,820,369)		(18,324,382)		
Changes of assumptions						(136,419,778)		(92,741,688)		(49,063,598)
Changes in proportion and differences between employer										
contributions and proportionate share of contributions		(54,949,972)	_	(67,621,544)		(75,989,547)	_	(69,725,261)	_	(75,220,354)
Totals	\$	517,238,446	\$	523,337,988	\$	70,675,037	\$	81,953,682	\$	325,937,000

In accordance with GASB Statement No. 68, the recognition period for outflows (inflows) of resources from the net difference between projected and actual earnings on pension plan investments was five years. All other deferred outflows (inflows) of resources related to pensions were amortized over the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. For fiscal year 2016, this was 4.4487 years; for fiscal year 2017, it was 4.3774 years; for fiscal year 2018, it was 4.1233 years; for fiscal year 2019, it was 4.1431 years; and for fiscal year 2020, it was 4.0486 years.

NOTE 4: Pension Expense

The components of the pension expense for the year ending June 30, 2020, are as follows:

Service cost	\$ 198,416,559
Interest on the total pension liability	789,604,504
Current-period benefit changes	
Employee contributions (made negative for addition here)	(71,470,967)
Projected earnings on pension plan investments (made negative for addition here)	(623,043,013)
Pension plan administrative expense	11,624,523
Other changes in plan fiduciary net position	(5,645,070)
Amortization of deferred outflows of resources related to pensions	358,554,866
Amortization of deferred (inflows) of resources related to pensions	 (152,049,080)
Total Pension Expense	\$ 505,992,322

NOTE 5: Other Financial and Actuarial Information

Other financial and actuarial information needed by member employers for GASB Statement No. 68 disclosures are available in APERS' annual financial report for the year ended June 30, 2020. This report can be found on Arkansas Legislative Audit's website at www.arklegaudit.gov. The GASB Statement No. 68 actuarial valuation report is available from the APERS' website at www.apers.org under the PUBLICATIONS tab. The report may also be obtained by writing to Arkansas Public Employees Retirement System, 124 West Capitol, Suite 400, Little Rock, AR 72201 or by calling 1-501-682-7800.