

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN

Schedule of Employer Allocations and Schedule of Pension Amounts by Employer

June 30, 2021



ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
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Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

INDEPENDENT AUDITOR'S REPORT

Arkansas Public Employees Retirement System
Legislative Joint Auditing Committee

Report on the Employer Schedules

We have audited the accompanying schedule of employer allocations of the Arkansas Public Employees Retirement Plan, as of and for the year ended June 30, 2021, 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, 2021, 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, 2021, 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, 2021, and our report thereon, dated January 3, 2022, expressed an unmodified opinion on those financial statements.

Restrictions on Use

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

ARKANSAS LEGISLATIVE AUDIT



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

Little Rock, Arkansas
February 11, 2022
SA1037021S

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS
FOR THE YEAR ENDED JUNE 30, 2021

Schedule 1

Division	Employer	Actual Employer Contributions	Employer Allocation Percentage
County	Arkansas County	\$ 508,581	0.16624475%
County	Arkansas River Valley Regional Library	22,330	0.00729923%
County	Ashley County	610,600	0.19959275%
County	Association of Arkansas Counties	410,658	0.13423582%
County	Baxter County	945,047	0.30891698%
County	Baxter County Library	83,539	0.02730725%
County	Benton County	4,814,188	1.57366119%
County	Boone County	882,185	0.28836854%
County	Bradley County	221,078	0.07226606%
County	Calhoun County	305,115	0.09973588%
County	Carroll County	682,227	0.22300619%
County	Chicot County	219,304	0.07168601%
County	Clark County	519,194	0.16971396%
County	Clay County	269,113	0.08796764%
County	Clay County, Western District	96,928	0.03168394%
County	Cleburne County	655,238	0.21418416%
County	Cleveland County	252,580	0.08256325%
County	Columbia County	632,325	0.20669423%
County	Conway County	747,592	0.24437268%
County	Craighead County	2,025,829	0.66220284%
County	Crawford County	1,015,254	0.33186617%
County	Crittenden County	1,175,448	0.38423018%
County	Cross County	402,886	0.13169526%
County	Dallas County	312,227	0.10206086%
County	Desha County	302,801	0.09897942%
County	Drainage District No. 9	15,961	0.00521748%
County	Drew County	478,245	0.15632859%
County	East Central Arkansas Regional Library	39,798	0.01300929%
County	Faulkner County	1,945,981	0.63610219%
County	Franklin County	559,349	0.18284004%
County	Fulton County	267,379	0.08740087%
County	Garland County	2,711,753	0.88641737%
County	Grant County	471,458	0.15411011%
County	Greene County	805,982	0.26345936%
County	Hempstead County	594,465	0.19431861%
County	Hot Spring County	540,525	0.17668667%
County	Howard County	392,214	0.12820699%
County	Independence County	977,648	0.31957345%
County	Izard County	433,577	0.14172775%
County	Jackson County	481,141	0.15727546%
County	Jefferson County	1,521,180	0.49724315%
County	Johnson County	532,302	0.17399879%
County	Lafayette County	271,436	0.08872691%
County	Lawrence County	415,543	0.13583257%
County	Lee County	210,057	0.06866337%
County	Lincoln County	294,785	0.09635935%
County	Little River County	492,211	0.16089399%
County	Logan County	726,163	0.23736813%
County	Lonoke County	885,299	0.28938627%
County	Madison County	577,114	0.18864690%
County	Marion County	491,776	0.16075175%
County	Miller County	941,228	0.30766855%
County	Mississippi County	1,104,764	0.36112515%
County	Monroe County	182,893	0.05978402%
County	Montgomery County	356,968	0.11668552%
County	Nevada County	286,399	0.09361802%
County	Newton County	308,892	0.10097056%
County	Ouachita County	754,618	0.24666937%
County	Perry County	269,517	0.08809985%
County	Phillips County	395,134	0.12916138%
County	Phillips County Library	15,873	0.00518851%
County	Pike County	358,188	0.11708441%
County	Poinsett County	507,776	0.16598160%
County	Polk County	561,059	0.18339904%
County	Pope County	1,556,322	0.50873032%

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS
FOR THE YEAR ENDED JUNE 30, 2021

Schedule 1

Division	Employer	Actual Employer Contributions	Employer Allocation Percentage
County	Prairie County	\$ 297,936	0.09738919%
County	Pulaski County	7,459,104	2.43823110%
County	Randolph County	441,098	0.14418594%
County	Randolph County Nursing Home	989,242	0.32336327%
County	Saline County	1,822,328	0.59568241%
County	Saline County Library	225,799	0.07380928%
County	Scott County	312,361	0.10210455%
County	Searcy County	308,501	0.10084292%
County	Sebastian County	2,368,138	0.77409660%
County	Sevier County	434,811	0.14213083%
County	Sharp County	385,082	0.12587551%
County	St. Francis County	488,034	0.15952859%
County	Stone County	291,967	0.09543820%
County	Union County	1,058,729	0.34607723%
County	Van Buren County	547,101	0.17883634%
County	Washington County	4,227,737	1.38196215%
County	White County	1,354,339	0.44270620%
County	White County Public Library	79,896	0.02611634%
County	White River Regional Library	28,355	0.00926868%
County	Woodruff County	230,854	0.07546138%
County	Yell County	588,907	0.19250188%
County	Yell County Library	25,216	0.00824269%
Court Clerk	Alpena District Court	919	0.00030047%
Court Clerk	Benton County District Court		0.00000000%
Court Clerk	Berryville District Court	9,700	0.00317079%
Court Clerk	Blytheville District Court	7,316	0.00239145%
Court Clerk	Booneville District Court	3,994	0.00130566%
Court Clerk	Camden District Court	2,741	0.00089611%
Court Clerk	Cherokee Village District	3,930	0.00128473%
Court Clerk	Clarendon District Court	7,918	0.00258809%
Court Clerk	Conway District Court	19,950	0.00652109%
Court Clerk	De Queen District Court	17,411	0.00569134%
Court Clerk	Dermott District Court	3,402	0.00111217%
Court Clerk	DeValls Bluff District Court	2,511	0.00082076%
Court Clerk	Dumas District Court	9,408	0.00307540%
Court Clerk	East Camden District Court	3,347	0.00109397%
Court Clerk	Elkins District Court	6,312	0.00206319%
Court Clerk	Eureka Springs District Court	9,893	0.00323369%
Court Clerk	Fayetteville District Court	12,597	0.00411755%
Court Clerk	Fort Smith District Court	14,385	0.00470221%
Court Clerk	Hoxie District Court		0.00000000%
Court Clerk	Lake Village District Court	4,807	0.00157130%
Court Clerk	Little Rock District Court	26,903	0.00879408%
Court Clerk	Lonoke District Court	7,338	0.00239871%
Court Clerk	Marion District Court	5,761	0.00188327%
Court Clerk	Maumelle District Court	4,112	0.00134407%
Court Clerk	McCrary District Court	303	0.00009917%
Court Clerk	McGehee District Court	3,824	0.00125001%
Court Clerk	Newport District Court	6,122	0.00200123%
Court Clerk	North Little Rock District Court	66,621	0.02177704%
Court Clerk	Osceola District Court	7,168	0.00234315%
Court Clerk	Ozark District Court		0.00000000%
Court Clerk	Perry County District Court		0.00000000%
Court Clerk	Pine Bluff District Court	7,664	0.00250520%
Court Clerk	Sherwood District Court	9,377	0.00306520%
Court Clerk	Siloam Springs District Court	10,532	0.00344269%
Court Clerk	Springdale District Court	11,018	0.00360159%
Court Clerk	Texarkana District Court	6,264	0.00204743%
Court Clerk	Trumann District Court	4,246	0.00138809%
Court Clerk	Tyronza District Court	4,133	0.00135114%
Court Clerk	Walnut Ridge District Court		0.00000000%
Court Clerk	West Memphis District Court	7,615	0.00248919%
Court Clerk	Wrightsville District Court	5,266	0.00172132%
District Judge	Ashdown District Court		0.00000000%
District Judge	Ashley County District Court		0.00000000%

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS
FOR THE YEAR ENDED JUNE 30, 2021

Schedule 1

Division	Employer	Actual Employer Contributions	Employer Allocation Percentage
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	\$ 12,481	0.00407994%
District Judge	Cabot District Court		0.00000000%
District Judge	Camden District Court	6,116	0.00199915%
District Judge	Charleston District Court	4,813	0.00157326%
District Judge	Cherokee Village District Court	1,785	0.00058362%
District Judge	Chicot County District Court		0.00000000%
District Judge	City of Ozark District Court		0.00000000%
District Judge	Clarksville District Court	8,104	0.00264891%
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	1,403	0.00045855%
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	22,583	0.00738196%
District Judge	Lee County District Court		0.00000000%
District Judge	Little Rock District Court	2,705	0.00088422%
District Judge	Malvern District Court		0.00000000%
District Judge	Newport District Court	11,690	0.00382131%
District Judge	Newton County District Court		0.00000000%
District Judge	Ouachita County District Court	6,281	0.00205326%
District Judge	Phillips County District Court		0.00000000%
District Judge	Prairie Grove District Court		0.00000000%
District Judge	Randolph County District Court		0.00000000%
District Judge	Sharp County District Court	7,652	0.00250122%
District Judge	Sheridan District Court		0.00000000%
District Judge	Sherwood District Court		0.00000000%
District Judge	Ward District Court		0.00000000%
District Judge	West Fork District Court		0.00000000%
District Judge	Woodruff County District Court	5,486	0.00179337%
Municipal	Alma Water and Sewer	78,386	0.02562289%
Municipal	Arkansas City	10,829	0.00353977%
Municipal	Arkansas County Library	13,952	0.00456063%
Municipal	Arkansas Municipal League	1,033,245	0.33774693%
Municipal	Batesville Water Utility	284,300	0.09293187%
Municipal	Bradford Water and Sewer	8,048	0.00263072%
Municipal	Brinkley Water and Sewer	56,206	0.01837260%
Municipal	Caddo Valley	16,114	0.00526736%
Municipal	Camden Water Utilities	149,148	0.04875351%
Municipal	Cammack Village	6,390	0.00208891%
Municipal	Cave City	26,820	0.00876692%
Municipal	Central Arkansas Water	3,294,596	1.07693708%
Municipal	City of Alexander	52,530	0.01717100%
Municipal	City of Alma	213,923	0.06992722%
Municipal	City of Arkadelphia	552,439	0.18058134%
Municipal	City of Ash Flat	48,505	0.01585540%
Municipal	City of Ashdown	187,769	0.06137795%
Municipal	City of Augusta	95,002	0.03105432%
Municipal	City of Austin	52,197	0.01706229%
Municipal	City of Batesville	303,485	0.09920329%
Municipal	City of Beebe	305,644	0.09990897%
Municipal	City of Bentonville	3,141,936	1.02703553%
Municipal	City of Bethel Heights	8,861	0.00289651%
Municipal	City of Biscoe	6,193	0.00202436%
Municipal	City of Bono	51,544	0.01684880%
Municipal	City of Bradford	7,391	0.00241590%
Municipal	City of Brinkley	77,766	0.02542000%
Municipal	City of Bryant	736,398	0.24071378%

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS
FOR THE YEAR ENDED JUNE 30, 2021

Schedule 1

Division	Employer	Actual Employer Contributions	Employer Allocation Percentage
Municipal	City of Cabot	\$ 776,971	0.25397624%
Municipal	City of Calico Rock	41,522	0.01357281%
Municipal	City of Carlisle	96,102	0.03141368%
Municipal	City of Cave Springs	68,606	0.02242584%
Municipal	City of Cedarville	1,471	0.00048075%
Municipal	City of Centerton	280,274	0.09161596%
Municipal	City of Charleston	82,171	0.02686018%
Municipal	City of Cherry Valley	4,960	0.00162116%
Municipal	City of Clarksville	184,524	0.06031704%
Municipal	City of Clinton	48,309	0.01579126%
Municipal	City of Corning	82,680	0.02702648%
Municipal	City of Cotter	38,736	0.01266211%
Municipal	City of Crawfordsville	16,864	0.00551247%
Municipal	City of Crossett	235,282	0.07690892%
Municipal	City of Decatur	110,571	0.03614339%
Municipal	City of Des Arc	117,010	0.03824813%
Municipal	City of Dewitt	103,478	0.03382483%
Municipal	City of Dierks	37,533	0.01226883%
Municipal	City of Dover	42,628	0.01393413%
Municipal	City of Elm Springs	39,744	0.01299155%
Municipal	City of Emerson		0.00000000%
Municipal	City of Emerson	1,532	0.00050078%
Municipal	City of England	131,848	0.04309846%
Municipal	City of Eudora	79,979	0.02614366%
Municipal	City of Farmington	140,724	0.04599993%
Municipal	City of Flippin	56,322	0.01841040%
Municipal	City of Fordyce	124,919	0.04083338%
Municipal	City of Foreman	26,962	0.00881320%
Municipal	City of Fulton		0.00000000%
Municipal	City of Gassville	68,026	0.02223617%
Municipal	City of Gentry	112,514	0.03677845%
Municipal	City of Goshen	15,853	0.00518213%
Municipal	City of Gravette	98,189	0.03209586%
Municipal	City of Green Forest	173,914	0.05684909%
Municipal	City of Greenland	17,210	0.00562551%
Municipal	City of Gum Springs		0.00000000%
Municipal	City of Hackett	22,830	0.00746280%
Municipal	City of Hamburg	116,343	0.03803003%
Municipal	City of Hampton	45,448	0.01485589%
Municipal	City of Hardy	20,032	0.00654807%
Municipal	City of Harrisburg	77,309	0.02527060%
Municipal	City of Harrison	603,747	0.19735271%
Municipal	City of Haskell	48,441	0.01583434%
Municipal	City of Hazen	150,555	0.04921345%
Municipal	City of Heber Springs	163,441	0.05342556%
Municipal	City of Helena-West Helena	437,677	0.14306778%
Municipal	City of Holly Grove		0.00000000%
Municipal	City of Hope	484,790	0.15846820%
Municipal	City of Horatio	36,481	0.01192497%
Municipal	City of Hot Springs	2,700,246	0.88265608%
Municipal	City of Huntington	19,161	0.00626350%
Municipal	City of Huntsville	56,374	0.01842741%
Municipal	City of Huttig	18,804	0.00614667%
Municipal	City of Jacksonville	697,658	0.22805020%
Municipal	City of Jasper	29,620	0.00968233%
Municipal	City of Junction City	11,206	0.00366286%
Municipal	City of Kibler	11,264	0.00368189%
Municipal	City of Knoxville	23,920	0.00781889%
Municipal	City of Lamar	33,094	0.01081791%
Municipal	City of Lavaca	26,132	0.00854208%
Municipal	City of Lepanto	45,935	0.01501523%
Municipal	City of Leslie	9,978	0.00326151%
Municipal	City of Lewisville	48,857	0.01597022%
Municipal	City of Lincoln	113,395	0.03706667%
Municipal	City of Lockesburg	17,084	0.00558444%

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS
FOR THE YEAR ENDED JUNE 30, 2021

Schedule 1

Division	Employer	Actual Employer Contributions	Employer Allocation Percentage
Municipal	City of Lowell	\$ 233,352	0.07627815%
Municipal	City of Magnolia	278,087	0.09090094%
Municipal	City of Malvern	172,100	0.05625600%
Municipal	City of Mammoth Springs	33,971	0.01110439%
Municipal	City of Marked Tree	81,470	0.02663086%
Municipal	City of Marshall	39,413	0.01288346%
Municipal	City of Marvell	41,112	0.01343857%
Municipal	City of McRae	22,292	0.00728665%
Municipal	City of Melbourne	52,549	0.01717708%
Municipal	City of Mena	222,707	0.07279846%
Municipal	City of Monette	34,833	0.01138636%
Municipal	City of Monticello	427,275	0.13966772%
Municipal	City of Morrilton	431,422	0.14102306%
Municipal	City of Mount Ida	47,273	0.01545247%
Municipal	City of Mountain Home	797,533	0.26069763%
Municipal	City of Mountain Pine	13,606	0.00444757%
Municipal	City of Mountain View	85,957	0.02809756%
Municipal	City of Mountain View Water and Wastewater Department	63,461	0.02074419%
Municipal	City of Nashville	305,177	0.09975616%
Municipal	City of Norman	5,927	0.00193749%
Municipal	City of Ola	18,326	0.00599054%
Municipal	City of Pangburn	7,601	0.00248457%
Municipal	City of Paragould	565,735	0.18492726%
Municipal	City of Paris	229,284	0.07494832%
Municipal	City of Perryville	75,909	0.02481316%
Municipal	City of Piggott	94,077	0.03075178%
Municipal	City of Plumerville	20,317	0.00664117%
Municipal	City of Pottsville	60,205	0.01967984%
Municipal	City of Prairie Grove	188,068	0.06147572%
Municipal	City of Prescott	244,156	0.07980959%
Municipal	City of Quitman	59,099	0.01931843%
Municipal	City of Ravenden	6,819	0.00222906%
Municipal	City of Rector	53,672	0.01754442%
Municipal	City of Rison	28,271	0.00924110%
Municipal	City of Rogers	1,769,125	0.57829133%
Municipal	City of Russellville	499,794	0.16337259%
Municipal	City of Salem	31,008	0.01013585%
Municipal	City of Scranton	3,051	0.00099741%
Municipal	City of Searcy	633,560	0.20709802%
Municipal	City of Shannon Hills	38,340	0.01253271%
Municipal	City of Sheridan	314,299	0.10273800%
Municipal	City of Shirley	2,993	0.00097838%
Municipal	City of Smackover	43,556	0.01423745%
Municipal	City of Stamps	60,221	0.01968507%
Municipal	City of Strong	8,664	0.00283198%
Municipal	City of Stuttgart	430,636	0.14076627%
Municipal	City of Summit	14,039	0.00458917%
Municipal	City of Van Buren	383,318	0.12529887%
Municipal	City of Vilonia	37,806	0.01235808%
Municipal	City of Viola	6,018	0.00196707%
Municipal	City of Waldron	137,919	0.04508279%
Municipal	City of Ward	175,208	0.05727193%
Municipal	City of Warren	229,279	0.07494667%
Municipal	City of West Fork	85,325	0.02789101%
Municipal	City of Western Grove	6,437	0.00210415%
Municipal	City of Wilmar	12,740	0.00416438%
Municipal	City of Wynne	167,985	0.05491085%
Municipal	City of Yellville	46,428	0.01517631%
Municipal	Clinton Water and Sewer	84,740	0.02769967%
Municipal	Crossett Public Library	27,560	0.00900892%
Municipal	Crossett Water Commission	42,883	0.01401769%
Municipal	El Dorado Water and Sewer	232,877	0.07612296%
Municipal	Fordyce Water Department	55,187	0.01803950%
Municipal	Forrest City	454,110	0.14843942%
Municipal	Forrest City Water Utility	185,259	0.06055749%

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS
FOR THE YEAR ENDED JUNE 30, 2021

Schedule 1

Division	Employer	Actual Employer Contributions	Employer Allocation Percentage
Municipal	Fort Smith Public Library	\$ 221,632	0.07244692%
Municipal	Harrisburg Water and Gas	47,502	0.01552735%
Municipal	Hope Water and Light	452,589	0.14794237%
Municipal	Hot Springs Advertising and Promotion Commission	287,603	0.09401176%
Municipal	Huntsville Water and Sewer Commission	72,400	0.02366606%
Municipal	Jacksonville Wastewater Utility	194,834	0.06368725%
Municipal	Jacksonville Water Commission	218,956	0.07157243%
Municipal	Little Rock Wastewater Utility	2,132,994	0.69723272%
Municipal	Malvern Water Works	172,819	0.05649120%
Municipal	McGehee Water and Sewer	42,303	0.01382807%
Municipal	Mena Water and Sewer	95,246	0.03113396%
Municipal	Mount Pleasant Water	12,050	0.00393897%
Municipal	North Little Rock Advertising and Promotion Commission	77,175	0.02522704%
Municipal	Pangburn Water	24,424	0.00798383%
Municipal	Piggott Light, Water, and Sewer	120,385	0.03935130%
Municipal	Rogers Water Utilities	549,182	0.17951669%
Municipal	Star City	42,048	0.01374466%
Municipal	Star City Water and Sewer	45,344	0.01482188%
Municipal	Town of Bigelow		0.00000000%
Municipal	Town of Fountain Hill	5,763	0.00188365%
Municipal	Town of Highfill	23,279	0.00760942%
Municipal	Town of Imboden	13,114	0.00428660%
Municipal	Van Buren Municipal Utilities	253,759	0.08294866%
Municipal	Vilonia Waterworks Association	95,570	0.03123979%
Municipal	Warren Water and Sewer	69,200	0.02262002%
Municipal	Wynne Water Utilities	119,307	0.03899921%
Other	Alpine Public Water Authority	5,209	0.00170265%
Other	Benton County Solid Waste Management District	51,971	0.01698842%
Other	Blytheville-Gosnell Airport	45,877	0.01499616%
Other	Boone County Regional Airport	7,226	0.00236216%
Other	Boston Mountain Solid Waste District	124,021	0.04054007%
Other	Buffalo Island Regional Water District	24,811	0.00811034%
Other	Clark County Country Water Facilities	7,103	0.00232188%
Other	Fulton County Water Authority	13,295	0.00434576%
Other	Hardin Public Water Authority	13,750	0.00449464%
Other	Highway 71 Water District	37,444	0.01223954%
Other	Hot Spring County Solid Waste Authority	145,964	0.04771277%
Other	James Fork Regional Water District	107,847	0.03525294%
Other	Kimzey Regional Water District	91,645	0.02995697%
Other	Little River Rural Development Authority Water System	34,578	0.01130283%
Other	Madison County Water Facilities Board	73,463	0.02401351%
Other	Magnet Butterfield Water	14,090	0.00460567%
Other	Marion County Regional Airport		0.00000000%
Other	Milltown-Washburn Water Authority	31,841	0.01040812%
Other	Montgomery County Regional Public Water Authority	12,189	0.00398430%
Other	Nevada County-Prescott Solid Waste	11,490	0.00375584%
Other	North Garland County Regional Water District	64,373	0.02104210%
Other	Northeast Arkansas Regional Solid Waste Management District	75,702	0.02474539%
Other	Northeast Public Water Authority	30,508	0.00997257%
Other	Paragould Housing Authority	73,442	0.02400684%
Other	Paron-Owensville Water Authority		0.00000000%
Other	Pulaski Area Geographic Information System	52,215	0.01706808%
Other	Pulaski County Solid Waste Management District	38,534	0.01259608%
Other	Riversouth Rural Water District	22,198	0.00725622%
Other	Saline County Regional Solid Waste Management District	20,569	0.00672372%
Other	Sardis Water Association	87,595	0.02863298%
Other	South Bend Fire District No. 10	4,111	0.00134373%
Other	Southeast White County Water Association	32,962	0.01077452%
Other	Southwest Boone County Water Association	23,128	0.00756012%
Other	Southwest White County Water Association	55,724	0.01821511%
Other	Upper Southwest Arkansas Regional Solid Waste Management District	136,276	0.04454573%
Other	Washington Water Authority	135,125	0.04416980%
Other	Watson Chapel Water Association	46,187	0.01509761%
School District	Alma School District No.30		0.00000000%
School District	Alpena School District No.5		0.00000000%

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
 SCHEDULE OF EMPLOYER ALLOCATIONS
 FOR THE YEAR ENDED JUNE 30, 2021

Schedule 1

Division	Employer	Actual Employer Contributions	Employer Allocation Percentage
School District	Arkadelphia School District No.1	\$ 1,133	0.00037027%
School District	Ashdown School District No.31		0.00000000%
School District	Atkins School District No.18	1,308	0.00042764%
School District	Bald Knob School District	1,697	0.00055483%
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	1,706	0.00055781%
School District	Bentonville School District No.6		0.00000000%
School District	Bergman School District No.3	991	0.00032404%
School District	Berryville School District	740	0.00024191%
School District	Blytheville School District No.5		0.00000000%
School District	Booneville School District No.65	1,676	0.00054790%
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	466	0.00015225%
School District	Cedarville School District No. 44		0.00000000%
School District	Clarendon School District No. 6		0.00000000%
School District	Clarksville School District No.17	2,373	0.00077573%
School District	Clinton School District		0.00000000%
School District	Concord School District		0.00000000%
School District	Conway School District	1,589	0.00051935%
School District	Corning School District No. 8		0.00000000%
School District	Cossatot River School District	1,485	0.00048527%
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	1,089	0.00035612%
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	938	0.00030671%
School District	England School District No.2		0.00000000%
School District	Fairview School District	2,587	0.00084552%
School District	Fayetteville School District No.1	6,349	0.00207521%
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	4,085	0.00133517%
School District	Fort Smith School District		0.00000000%
School District	Fouke School District No. 15	5,935	0.00193995%
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	396	0.00012945%
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	4,108	0.00134289%
School District	Highland School District No. 42		0.00000000%
School District	Hope School District No.1A	4,982	0.00162866%
School District	Horatio School District No.55	798	0.00026088%
School District	Hot Springs School District	3,307	0.00108101%
School District	Hoxie School District No. 46		0.00000000%
School District	Huntsville School District	1,247	0.00040746%
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	1,371	0.00044819%
School District	Junction City School District No.75	505	0.00016498%
School District	Lafayette County School District		0.00000000%

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS
FOR THE YEAR ENDED JUNE 30, 2021

Schedule 1

Division	Employer	Actual Employer Contributions	Employer Allocation Percentage
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	\$ 1,100	0.00035957%
School District	Little Rock School District	9,565	0.00312677%
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		0.00000000%
School District	Malvern School District		0.00000000%
School District	Marion School District No.3		0.00000000%
School District	McCrary School District No.12	2,782	0.00090953%
School District	McNeil School District No.37 (Stephens)		0.00000000%
School District	Mountain Home School District No.9	624	0.00020397%
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	1,917	0.00062648%
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		0.00000000%
School District	Pine Bluff School District No.3	6,062	0.00198156%
School District	Pocahontas School District No. 19		0.00000000%
School District	Pottsville School District No.61	1,028	0.00033601%
School District	Pulaski County Special School District	1,265	0.00041345%
School District	Rogers School District No.30		0.00000000%
School District	Russellville School District No.14	2,920	0.00095442%
School District	Searcy County School District No.17	784	0.00025631%
School District	Sheridan School District No.37	607	0.00019848%
School District	Shirley School District No.3		0.00000000%
School District	Siloam Springs School District No.21	2,648	0.00086569%
School District	Smackover School District No.39		0.00000000%
School District	South Central Service Cooperative	3,813	0.00124649%
School District	South Conway County School District		0.00000000%
School District	South Mississippi County School District No.57	95	0.00003090%
School District	South Pike County School District		0.00000000%
School District	Southside School District No.3		0.00000000%
School District	Springdale School District No.50		0.00000000%
School District	Stuttgart School District		0.00000000%
School District	Texarkana School District No.7		0.00000000%
School District	Trumann School District No.22		0.00000000%
School District	Two Rivers School District	685	0.00022395%
School District	Valley Springs School District No. 2		0.00000000%
School District	Van Buren School District No.42	1,514	0.00049503%
School District	Vilonia School District		0.00000000%
School District	Waldron School District	645	0.00021084%
School District	Warren School District No.1	1,287	0.00042081%
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 Summit School District No.4		0.00000000%
State	Administrative Office of the Courts	3,375,566	1.10340465%
State	Arkansas Appraiser Licensing and Certification Board	22,092	0.00722153%
State	Arkansas Athletic Commission	6,436	0.00210381%
State	Arkansas Board of Abstracters' Examiners		0.00000000%
State	Arkansas Board of Dispensing Opticians	2,074	0.00067809%
State	Arkansas Board of Examiners In Counseling	28,275	0.00924255%
State	Arkansas Board of Examiners in Speech-Language Pathology and Audiology	2,489	0.00081348%
State	Arkansas Board of Geologists	650	0.00021243%
State	Arkansas Board of Hearing Instrument Dispensers	2,658	0.00086871%
State	Arkansas Building Authority		0.00000000%
State	Arkansas Bureau of Legislative Research	1,418,011	0.46351921%
State	Arkansas Burial Association Board		0.00000000%
State	Arkansas Commission on Law Enforcement Standards and Training	266,430	0.08709053%

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS
FOR THE YEAR ENDED JUNE 30, 2021

Schedule 1

Division	Employer	Actual Employer Contributions	Employer Allocation Percentage
State	Arkansas Contractors Licensing Board	\$ 122,473	0.04003400%
State	Arkansas County Conservation District	21,784	0.00712059%
State	Arkansas Court of Appeals	578,180	0.18899528%
State	Arkansas Crime Information Center	269,528	0.08810330%
State	Arkansas Department of Agriculture	3,145,529	1.02821023%
State	Arkansas Department of Correction	23,414,811	7.65383086%
State	Arkansas Department of Emergency Management	673,163	0.22004352%
State	Arkansas Department of Finance and Administration	14,100,557	4.60918834%
State	Arkansas Department of Higher Education	330,073	0.10789425%
State	Arkansas Department of Rural Services		0.00000000%
State	Arkansas Development Finance Authority	466,397	0.15245563%
State	Arkansas Dietetics Licensing Board	3,357	0.00109721%
State	Arkansas Disability Determination for Social Security Administration	4,618,710	1.50976329%
State	Arkansas Economic Development Commission	662,159	0.21644641%
State	Arkansas Employment Security Department	6,314,123	2.06395969%
State	Arkansas Ethics Commission	103,574	0.03385624%
State	Arkansas Fair Housing Commission	49,849	0.01629470%
State	Arkansas Fire Protection Licensing Board	8,341	0.00272643%
State	Arkansas Forestry Commission		0.00000000%
State	Arkansas Game and Fish Commission	4,461,544	1.45838903%
State	Arkansas Game and Fish Commission - Wildlife Officers	257,756	0.08425534%
State	Arkansas Geographic Information Office	111,842	0.03655889%
State	Arkansas Geological Survey	143,964	0.04705905%
State	Arkansas History Commission		0.00000000%
State	Arkansas Home Inspector Registration Board	6,495	0.00212321%
State	Arkansas Judicial Discipline and Disability Commission	62,268	0.02035416%
State	Arkansas Legislative Audit	3,956,845	1.29341304%
State	Arkansas Lottery Commission	587,606	0.19207646%
State	Arkansas Manufactured Home Commission	20,490	0.00669781%
State	Arkansas Minority Health Commission	53,942	0.01763265%
State	Arkansas Motor Vehicle Commission	32,135	0.01050437%
State	Arkansas Natural Resources Commission	461,104	0.15072570%
State	Arkansas Northeastern College	189,857	0.06206030%
State	Arkansas Oil and Gas Commission	236,625	0.07734798%
State	Arkansas Parole Board	204,155	0.06673425%
State	Arkansas Psychology Board	11,065	0.00361681%
State	Arkansas Public Defender Commission	2,999,546	0.98049129%
State	Arkansas Public Employees Retirement System		0.00000000%
State	Arkansas Public Service Commission	1,006,037	0.32885324%
State	Arkansas Real Estate Commission	90,048	0.02943487%
State	Arkansas Rehabilitation Services	484,555	0.15839112%
State	Arkansas Science and Technology Authority		0.00000000%
State	Arkansas Sentencing Commission	27,558	0.00900812%
State	Arkansas Social Work Licensing Board	14,673	0.00479643%
State	Arkansas Spinal Cord Commission	157,020	0.05132660%
State	Arkansas State Board of Architects, Landscape Architects, and Interior Designers	10,372	0.00339049%
State	Arkansas State Board of Barber Examiners	17,171	0.00561279%
State	Arkansas State Board of Chiropractic Examiners	9,256	0.00302569%
State	Arkansas State Board of Collection Agencies	19,100	0.00624356%
State	Arkansas State Board of Dental Examiners	17,078	0.00558239%
State	Arkansas State Board of Election Commissioners	61,095	0.01997089%
State	Arkansas State Board of Embalmers and Funeral Directors		0.00000000%
State	Arkansas State Board of Licensure for Professional Engineers and Surveyors	47,436	0.01550600%
State	Arkansas State Board of Massage Therapy		0.00000000%
State	Arkansas State Board of Nursing	237,510	0.07763718%
State	Arkansas State Board of Optometry	12,723	0.00415893%
State	Arkansas State Board of Pharmacy	148,938	0.04868474%
State	Arkansas State Board of Physical Therapy	15,537	0.00507870%
State	Arkansas State Board of Public Accountancy	72,139	0.02358089%
State	Arkansas State Child Abuse and Neglect Prevention Board		0.00000000%
State	Arkansas State Claims Commission		0.01901833%
State	Arkansas State Crime Laboratory	1,165,019	0.38082117%
State	Arkansas State Library	256,340	0.08379224%
State	Arkansas State Medical Board	153,682	0.05023548%
State	Arkansas State Military Department	2,316,228	0.75712827%

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS
FOR THE YEAR ENDED JUNE 30, 2021

Schedule 1

Division	Employer	Actual Employer Contributions	Employer Allocation Percentage
State	Arkansas State Military Department - Civilian Firefighters	\$ 845,855	0.27649283%
State	Arkansas State Police	2,412,694	0.78866112%
State	Arkansas State Tobacco Settlement Commission	2,057	0.00067238%
State	Arkansas State Treasurer	366,491	0.11979853%
State	Arkansas State University	510,988	0.16703185%
State	Arkansas State University - Beebe	114,164	0.03731791%
State	Arkansas State University - Mountain Home		0.00000000%
State	Arkansas State University - Newport	38,647	0.01263282%
State	Arkansas Student Loan Authority		0.00000000%
State	Arkansas Supreme Court	545,214	0.17821952%
State	Arkansas Supreme Court - Bar of Arkansas	217,841	0.07120774%
State	Arkansas Tech University	1,828,516	0.59770509%
State	Arkansas Tobacco Control Board	92,151	0.03012226%
State	Arkansas Towing and Recovering Board	22,834	0.00746388%
State	Arkansas Veterans Child Welfare Service	13,466	0.00440163%
State	Arkansas Waterways Commission	25,428	0.00831197%
State	Ashley County Conservation District	6,751	0.00220682%
State	Assessment Coordination Department	230,152	0.07523216%
State	Auctioneers Licensing Board	8,336	0.00272482%
State	Auditor of State	221,703	0.07247028%
State	Auditor of State - Constitutional Officers	104,837	0.03426912%
State	Auditor of State - Constitutional Officers	375,706	0.12281076%
State	Auditor of State - Court Reporters		0.00000000%
State	Auditor of State - Deputy Prosecuting Attorney	2,716,910	0.88810325%
State	Auditor of State - District Judges	747,937	0.24448569%
State	Auditor of State - District Judges	1,064,843	0.34807577%
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	622,653	0.20353285%
State	Auditor of State - General Assembly Senate	12,565	0.00410717%
State	Auditor of State - General Assembly Senate	207,668	0.06788254%
State	Auditor of State - Prosecuting Attorney	667,721	0.21826455%
State	Auditor of State - Trial Court Administrative Assistants		0.00000000%
State	Baxter County Conservation District	9,778	0.00319631%
State	Benton County Conservation District	8,694	0.00284198%
State	Black River Technical College	140,008	0.04576582%
State	Boone County Conservation District	7,260	0.00237323%
State	Buffalo Conservation District	11,401	0.00372665%
State	Calhoun County Conservation District	1,740	0.00056890%
State	Capitol Zoning District Commission	22,802	0.00745364%
State	Carroll County Conservation District	14,932	0.00488097%
State	Chicot County Conservation District	4,587	0.00149951%
State	Clark County Conservation District	2,582	0.00084412%
State	Clay County Conservation District	11,462	0.00374669%
State	Cleburne County Conservation District	9,596	0.00313687%
State	Cleveland County Conservation District		0.00000000%
State	College of the Ouachitas	66,726	0.02181154%
State	Columbia County Conservation District	1,853	0.00060577%
State	Commissioner of State Lands	337,099	0.11019076%
State	Conway County Conservation District	11,895	0.00388809%
State	Cossatot Conservation District	19,803	0.00647322%
State	Craighead County Conservation District	15,897	0.00519655%
State	Crawford County Conservation District	3,326	0.00108704%
State	Crittenden County Conservation District	24,421	0.00798273%
State	Crooked Creek Conservation District	22,030	0.00720108%
State	Cross County Conservation District	8,399	0.00274559%
State	Dallas County Conservation District	2,505	0.00081876%
State	Department of Aeronautics	51,713	0.01690387%
State	Department of Agriculture	476,520	0.15576488%
State	Department of Arkansas Heritage	811,148	0.26514790%
State	Department of Commerce	250,795	0.08197975%
State	Department of Community Correction	8,328,915	2.72255493%
State	Department of Corrections	1,159,173	0.37891019%
State	Department of Education		0.00000000%
State	Department of Education	99,725	0.03259798%

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS
FOR THE YEAR ENDED JUNE 30, 2021

Schedule 1

Division	Employer	Actual Employer Contributions	Employer Allocation Percentage
State	Department of Education - Arkansas Educational Television Commission	\$ 23,799	0.00777940%
State	Department of Education - Arkansas School for the Blind		0.00000000%
State	Department of Education - Arkansas School for the Deaf	6,892	0.00225282%
State	Department of Energy and Environment	799,706	0.26140784%
State	Department of Environmental Quality	2,149,218	0.70253608%
State	Department of Finance and Administration	419,967	0.13727864%
State	Department of Health	7,928	0.00259149%
State	Department of Health	16,075,732	5.25483359%
State	Department of Human Services	43,693	0.01428224%
State	Department of Human Services	45,618,250	14.91168820%
State	Department of Information Systems	1,668,337	0.54534592%
State	Department of Inspector General	212,088	0.06932718%
State	Department of Labor	379,313	0.12398977%
State	Department of Labor and Licensing	272,395	0.08904049%
State	Department of Parks and Tourism	4,405,311	1.44000756%
State	Department of Parks, Heritage, and Tourism	617,811	0.20194989%
State	Department of Public Safety	682,893	0.22322392%
State	Department of the Military	29,226	0.00955335%
State	Department of Transformation and Shared Services	240,158	0.07850267%
State	Department of Veterans Affairs	21,204	0.00693100%
State	Department of Veterans Affairs	1,526,545	0.49899693%
State	Desha County Conservation District	3,471	0.00113456%
State	Disabled Veterans Service Office	3,970	0.00129775%
State	Drew County Soil and Water Conservation District	14,150	0.00462533%
State	Drug Task Force - 10th Judicial District	13,924	0.00455153%
State	Drug Task Force - 13th Judicial District	24,573	0.00803246%
State	Drug Task Force - 14th Judicial District	20,558	0.00672003%
State	Drug Task Force - 15th Judicial District	22,959	0.00750495%
State	Drug Task Force - 1st Judicial District	15,473	0.00505786%
State	Drug Task Force - 20th Judicial District	24,225	0.00791872%
State	Drug Task Force - 21st Judicial District	6,128	0.00200313%
State	Drug Task Force - 3rd Judicial District	22,480	0.00734827%
State	Drug Task Force - 5th Judicial District	56,758	0.01855308%
State	Drug Task Force - Batesville	25,623	0.00837568%
State	Drug Task Force - South Central	17,019	0.00556309%
State	East Arkansas Community College	237,134	0.07751434%
State	Faulkner County Conservation District	5,051	0.00165100%
State	Franklin County Conservation District	9,888	0.00323220%
State	Fulton County Conservation District	13,687	0.00447414%
State	Garland County Conservation District	3,983	0.00130203%
State	Grant County Conservation District		0.00000000%
State	Greene County Conservation District	16,901	0.00552449%
State	Health Services Permit Agency	45,609	0.01490862%
State	Hempstead County Conservation District	3,812	0.00124597%
State	Henderson State University	476,302	0.15569359%
State	Hot Spring County Conservation District	4,123	0.00134773%
State	Independence County Conservation District	13,916	0.00454901%
State	Izard County Conservation District	3,174	0.00103762%
State	Jackson County Conservation District	4,374	0.00142982%
State	Jefferson County Conservation District	10,347	0.00338211%
State	Johnson County Conservation District	4,633	0.00151436%
State	Lafayette Conservation District	3,371	0.00110175%
State	L'Aigle Creek Conservation District		0.00000000%
State	Lawrence County Conservation District	15,161	0.00495572%
State	Lee County Conservation District	3,377	0.00110377%
State	Lincoln County Conservation District	3,358	0.00109762%
State	Liquefied Petroleum Gas Board	42,671	0.01394823%
State	Little River Conservation District	597	0.00019510%
State	Logan County Conservation District	11,385	0.00372156%
State	Lonoke County Conservation District	11,710	0.00382782%
State	Madison County Conservation District	14,248	0.00465730%
State	Martin Luther King, Jr. Commission	30,277	0.00989679%
State	Miller County Conservation District	4,127	0.00134892%

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS
FOR THE YEAR ENDED JUNE 30, 2021

Schedule 1

Division	Employer	Actual Employer Contributions	Employer Allocation Percentage
State	Mine Creek Conservation District	\$ 12,486	0.00408138%
State	Mississippi County Conservation District	4,158	0.00135913%
State	Monroe County Conservation District	4,774	0.00156045%
State	Montgomery County Conservation District	2,609	0.00085289%
State	National Park Community College	97,408	0.03184057%
State	Nevada County Conservation District	1,788	0.00058430%
State	Newton County Conservation District	3,775	0.00123395%
State	North Arkansas College	654,646	0.21399073%
State	Northwest Arkansas Community College	395,122	0.12915747%
State	Office of Attorney General	1,994,024	0.65180632%
State	Office of Health Information Technology		0.00000000%
State	Office of Medicaid Inspector General	161,130	0.05267010%
State	Office of the Governor	220,271	0.07200221%
State	Office of the Governor	618,026	0.20202025%
State	Office of the Lieutenant Governor	21,810	0.00712941%
State	Office of the Prosecutor Coordinator	129,852	0.04244593%
State	Office of the Speaker of the House	313,877	0.10259998%
State	Office of Victims and Witness Assistance - 10th Judicial District	3,998	0.00130683%
State	Office of Victims and Witness Assistance - 15th Judicial District	12,104	0.00395668%
State	Ouachita County Conservation District	4,302	0.00140621%
State	Ozarka College	88,082	0.02879235%
State	Perry County Conservation District		0.00000000%
State	Phillips County Conservation District	11,838	0.00386973%
State	Pike County Conservation District	2,549	0.00083323%
State	Poinsett County Conservation District	7,523	0.00245927%
State	Pope County Conservation District	3,505	0.00114582%
State	Poteau River Conservation District	6,824	0.00223066%
State	Prairie County Conservation District	6,102	0.00199471%
State	Professional Bail Bondsman Licensing Board	21,385	0.00699035%
State	Pulaski County Conservation District	3,585	0.00117183%
State	Pulaski Technical College	329,333	0.10765240%
State	Randolph County Conservation District	8,009	0.00261807%
State	Rich Mountain Community College	95,500	0.03121704%
State	Rich Mountain Conservation District	5,865	0.00191722%
State	Saint Francis County Conservation District	5,736	0.00187485%
State	Sebastian County Conservation District	21,585	0.00705566%
State	Secretary of State	1,239,902	0.40529913%
State	Secretary of State - State Capitol Police	26,122	0.00853877%
State	Senate Clerk	171,853	0.05617543%
State	Sharp County Conservation District	14,787	0.00483352%
State	South Arkansas Community College	168,469	0.05506924%
State	Southeast Arkansas College	462,898	0.15131216%
State	Southern Arkansas University	231,201	0.07557491%
State	Southern Arkansas University Tech	157,227	0.05139434%
State	State Bank Department	945,231	0.30897708%
State	State Insurance Department	1,370,939	0.44813233%
State	State Securities Department	309,839	0.10127998%
State	Statewide Shared Services	900,797	0.29445227%
State	Stone County Conservation District	24,389	0.00797215%
State	Union County Conservation District	10,211	0.00333762%
State	University of Arkansas - Cossatot Community College	101,192	0.03307769%
State	University of Arkansas - Fayetteville	868,364	0.28385059%
State	University of Arkansas - Fort Smith	119,775	0.03915188%
State	University of Arkansas - Little Rock	673,354	0.22010604%
State	University of Arkansas - Monticello	169,608	0.05544133%
State	University of Arkansas - Phillips Community College	71,438	0.02335153%
State	University of Arkansas - Pine Bluff	68,745	0.02247133%
State	University of Arkansas Community College - Batesville	127,113	0.04155070%
State	University of Arkansas Community College - Hope	119,994	0.03922375%
State	University of Arkansas Community College - Morrilton	70,035	0.02289304%
State	University of Arkansas Cooperative Extension Service	323,682	0.10580503%
State	University of Arkansas for Medical Sciences	1,076,371	0.35184393%

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
 SCHEDULE OF EMPLOYER ALLOCATIONS
 FOR THE YEAR ENDED JUNE 30, 2021

Schedule 1

Division	Employer	Actual Employer Contributions	Employer Allocation Percentage
State	University of Central Arkansas	\$ 1,233,370	0.40316373%
State	Van Buren County Conservation District	7,928	0.00259162%
State	Veterinary Medical Examining Board	7,680	0.00251041%
State	War Memorial Stadium Commission		0.00000000%
State	Washington County Conservation District	14,520	0.00474640%
State	White County Conservation District	4,452	0.00145529%
State	Woodruff County Conservation District		0.00000000%
State	Workers' Compensation Commission	837,332	0.27370712%
State	Yell County Conservation District	13,131	0.00429213%
	TOTAL	<u>\$ 305,922,770</u>	<u>100.00000000%</u>

**ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
FOR THE YEAR ENDED JUNE 30, 2021**

Schedule 2

Division	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
		Net Pension Liability	Differences Between Expected and Actual Experience	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	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 Inflows of Resources	Proportionate Share of Pension Expense	Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Pension Expense
County	Arkansas County	\$ 1,278,143	\$ 29,252		\$ 527,661	\$ 556,913	\$ (81,972)	\$ (2,243,576)	\$ (8,953)	\$ (161,961)	\$ (2,496,462)	\$ (126,733)	\$ 100,077	\$ (26,656)
County	Arkansas River Valley Regional Library	56,119	1,284		422	1,706	(3,599)	(98,508)	(393)	(33,479)	(135,979)	(5,564)	(15,835)	(21,399)
County	Ashley County	1,534,534	35,120		191,548	226,668	(98,416)	(2,693,628)	(10,749)	(263,872)	(3,066,665)	(152,155)	(15,909)	(168,064)
County	Association of Arkansas Counties	1,032,048	23,620		357,889	381,509	(66,189)	(1,811,595)	(7,229)	(1,885,013)	(102,332)	233,778	131,446	(132,778)
County	Baxter County	2,375,054	54,357		280,672	335,029	(152,321)	(4,169,026)	(16,637)	(4,337,984)	(236,496)	142,286	(93,210)	(93,210)
County	Baxter County Library	209,947	4,805		32,944	37,749	(13,465)	(368,528)	(1,471)	(13,588)	(397,052)	(20,817)	2,654	(18,163)
County	Benton County	12,098,815	276,901		1,454,480	1,731,381	(775,944)	(21,237,531)	(84,750)	(369,727)	(22,467,952)	(1,199,646)	897,971	(301,675)
County	Boone County	2,217,070	50,741		314,940	365,681	(142,189)	(3,891,712)	(15,530)	(28,677)	(4,078,108)	(218,331)	64,255	(155,576)
County	Bradley County	555,605	12,716		18,052	30,768	(36,633)	(975,275)	(3,892)	(88,458)	(1,103,258)	(56,090)	(3,338)	(58,428)
County	Calhoun County	766,802	17,549		103,124	120,673	(49,178)	(1,345,997)	(5,371)	(76,850)	(1,477,396)	(76,031)	61,166	(14,865)
County	Carroll County	1,714,544	39,240		168,878	208,118	(109,960)	(3,009,606)	(12,010)	(26,837)	(3,158,413)	(170,004)	66,617	(103,387)
County	Chicot County	551,145	12,614		87,081	99,695	(33,347)	(967,447)	(3,861)	(5,466)	(1,007,201)	(54,648)	29,907	(25,551)
County	Clark County	1,304,816	29,863		1,115	30,978	(83,683)	(2,290,395)	(9,140)	(284,455)	(2,667,673)	(129,378)	(92,185)	(221,563)
County	Clay County	676,324	15,479		165,775	181,254	(43,375)	(1,187,178)	(4,738)	(117,604)	(1,352,895)	(67,060)	(8,794)	(75,854)
County	Clay County - Western District	243,596	5,575		10,251	15,826	(15,623)	(427,594)	(1,706)	(126,832)	(571,755)	(24,154)	(47,992)	(72,146)
County	Cleburne County	1,646,717	37,688		83,746	121,434	(105,610)	(2,890,548)	(11,535)	(35,878)	(3,043,571)	(163,279)	34,228	(129,051)
County	Cleveland County	634,773	14,528		193,592	208,120	(40,710)	(1,114,242)	(4,446)	(1,159,398)	(62,940)	76,923	13,983	(48,937)
County	Columbia County	1,589,132	36,370		31,209	67,579	(101,917)	(2,789,466)	(11,132)	(159,007)	(3,061,522)	(157,569)	(41,068)	(198,637)
County	Conway County	1,878,816	43,000		311,026	354,026	(120,496)	(3,297,960)	(13,161)	(3,431,617)	(186,292)	175,483	(10,809)	(10,809)
County	Craighead County	5,091,229	116,521		583,055	699,576	(326,520)	(6,936,837)	(35,853)	(210,024)	(6,909,044)	(504,816)	(53,032)	(557,848)
County	Crawford County	2,551,494	58,395		116,453	174,848	(163,637)	(4,478,739)	(17,873)	(79,328)	(4,739,577)	(25,931)	24,904	(27,937)
County	Crittenden County	2,954,086	67,609		9,118	76,727	(189,457)	(5,185,424)	(20,693)	(297,347)	(5,692,921)	(292,910)	11,309	(281,601)
County	Cross County	1,012,516	23,173		324,804	347,977	(64,937)	(1,777,309)	(7,092)	(12,579)	(1,861,917)	(100,395)	101,113	718
County	Dallas County	784,677	17,959		85,515	103,474	(50,324)	(1,377,374)	(5,496)	(1,433,194)	(77,804)	58,876	(18,928)	(18,928)
County	Desha County	760,986	17,416		303,431	320,847	(48,805)	(1,335,788)	(5,331)	(3,424)	(1,393,348)	(75,455)	104,251	28,796
County	Drainage District No.9	40,114	918		11,365	12,283	(2,573)	(70,413)	(281)	(73,267)	(3,977)	4,579	602	602
County	Drew County	1,201,905	27,508		171,725	199,233	(77,083)	(2,109,751)	(8,419)	(188,756)	(2,384,009)	(119,174)	95,676	(23,498)
County	East Central Arkansas Regional Library	100,020	2,289		22,134	24,423	(6,415)	(175,568)	(701)	(14,718)	(197,402)	(9,917)	(6,959)	(16,876)
County	Faulkner County	4,890,559	111,928		511,152	623,080	(313,651)	(6,584,592)	(34,527)	(820,675)	(9,753,175)	(484,919)	(271,575)	(756,494)
County	Franklin County	1,405,733	32,172		337,531	369,703	(90,155)	(2,467,539)	(9,847)	(53,039)	(2,620,580)	(139,384)	163,304	23,920
County	Fulton County	671,966	15,379		125,898	141,277	(43,096)	(1,245,529)	(4,707)	(17,959)	(1,245,529)	(66,628)	47,674	(18,954)
County	Garland County	6,815,063	155,974		1,174,189	1,330,163	(437,077)	(11,962,751)	(47,738)	(12,447,566)	(675,741)	663,161	(12,580)	(12,580)
County	Grant County	1,184,848	27,117		92,652	119,769	(75,989)	(2,079,811)	(8,300)	(88,519)	(2,252,619)	(117,482)	35,645	(81,837)
County	Greene County	2,025,561	46,358		401,725	448,083	(129,907)	(3,555,547)	(14,189)	(54,919)	(3,754,562)	(200,843)	82,272	(118,571)
County	Hempstead County	1,493,984	34,192		75,428	109,620	(95,815)	(2,622,450)	(10,465)	(196,459)	(2,925,189)	(148,135)	22,441	(125,694)
County	Hot Spring County	1,358,424	31,090		236,278	267,368	(87,121)	(2,384,496)	(9,515)	(164,992)	(2,846,124)	(134,693)	51,200	(83,493)
County	Howard County	965,697	22,559		47,048	69,607	(63,217)	(1,730,233)	(6,905)	(43,575)	(1,843,930)	(97,736)	22,719	(75,017)
County	Independence County	2,456,984	56,232		216	56,448	(157,576)	(4,312,841)	(17,211)	(613,009)	(5,100,637)	(243,620)	(240,397)	(484,017)
County	Izard County	1,069,649	24,938		120,285	145,223	(69,883)	(1,912,704)	(7,633)	(1,990,220)	(108,043)	66,382	(41,661)	(41,661)
County	Jackson County	1,209,185	27,674		219,863	247,537	(77,550)	(2,222,530)	(8,470)	(83,687)	(2,292,237)	(119,896)	86,042	(33,854)
County	Jefferson County	3,822,966	87,495		329	87,824	(245,182)	(6,710,604)	(26,779)	(992,268)	(7,974,833)	(379,663)	(669,699)	(1,048,762)
County	Johnson County	1,337,759	30,617		111,432	142,049	(85,796)	(2,348,221)	(9,371)	(130,046)	(2,573,434)	(132,644)	6,944	(125,700)
County	Lafayette County	682,161	15,612		5,771	21,383	(43,750)	(1,197,425)	(4,778)	(27,453)	(1,273,406)	(67,639)	(40,879)	(108,518)
County	Lawrence County	1,044,325	23,901		139,589	163,490	(66,977)	(1,833,145)	(7,315)	(278,247)	(2,185,684)	(103,549)	52,392	(51,157)
County	Lee County	527,906	12,082		18,125	30,207	(33,857)	(926,655)	(3,698)	(40,874)	(1,005,084)	(52,344)	4,100	(48,244)
County	Lincoln County	740,842	16,955		140,914	157,869	(47,513)	(1,300,429)	(5,189)	(56,514)	(1,409,645)	(73,457)	19,790	(53,667)
County	Little River County	1,237,005	28,311		459,343	487,654	(79,334)	(2,171,364)	(8,665)	(19,115)	(2,278,478)	(122,654)	217,929	95,275
County	Logan County	1,824,963	41,767		352,700	394,467	(117,042)	(3,203,430)	(12,783)	(3,333,255)	(108,952)	261,990	81,038	(81,038)
County	Lonoke County	2,224,895	50,920		116,845	167,765	(142,691)	(3,905,447)	(15,585)	(169,152)	(4,232,875)	(220,607)	123,283	(97,324)
County	Madison County	1,450,378	33,194		109,671	142,865	(93,018)	(2,650,907)	(10,160)	(1,096)	(2,650,911)	(143,811)	50,550	(93,261)
County	Marion County	1,235,911	28,286		120,828	149,114	(79,264)	(2,169,444)	(8,657)	(224,088)	(2,481,453)	(122,546)	(317)	(122,863)
County	Miller County	2,365,455	54,137		10,427	64,564	(151,706)	(4,152,177)	(16,570)	(224,088)	(4,433,849)	(234,544)	37,421	(197,123)
County	Mississippi County	2,776,447	63,543		236,805	300,348	(178,064)	(4,873,607)	(19,448)	(190,513)	(5,281,632)	(275,296)	(45,931)	(321,227)
County	Monroe County	459,639	10,520		57,207	67,727	(29,478)	(806,822)	(3,220)	(8,508)	(848,028)	(45,575)	11,652	(33,923)
County	Montgomery County	897,116	20,532		122,116	142,648	(57,536)	(1,574,743)	(6,284)	(73,752)	(1,712,315)	(88,853)	(63,637)	(125,590)
County	Nevada County	719,766	16,473		49,446	65,919	(46,161)	(1,263,433)	(5,042)	(1,314,636)	(71,368)	63,875	(7,493)	(7,493)
County	Newton County	776,294	17,767		45,831	63,598	(49,787)	(1,362,660)	(5,438)	(1,948)	(1,419,833)	(76,973)	49,063	(27,910)
County	Ouachita County	1,896,474	43,404		166,428	209,832	(121,628)	(3,328,956)	(13,284)	(40,695)	(3,504,563)	(188,043)	97,183	(90,860)
County	Perry County	677,340	15,502		53,099	68,601	(43,440)	(1,188,962)	(4,745)	(43,293)	(1,280,440)	(67,161)	13,782	(53,379)
County	Phillips County	993,034	22,727		457,904	480,631	(63,687)	(1,743,113)	(6,956)	(3,248)	(1,817,004)	(98,643)	146,599	48,136
County	Phillips County Library	39,891	913		6,912	7,825	(2,558)	(70,022)	(279)	(16,445)	(89,304)	(3,955)	4,412	457
County	Pike County	900,183	20,602		167,216	187,818	(57,732)	(1,580,127)	(6,306)	(1,706)	(1,645,871)	(89,257)	64,919	(24,338)
County	Poinsett County	1,276,120	29,206		242,625	271,831	(81,843)	(2,240,024)	(8,939)	(20,712)	(2,251,518)	(126,532)	78,333	(48,199)

**ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
FOR THE YEAR ENDED JUNE 30, 2021**

Schedule 2

Division	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense					
		Net Pension Liability	Differences Between Expected and Actual Experience	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	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 Inflows of Resources	Proportionate Share of Pension Expense	Total Pension Expense		
County	Polk County	\$ 1,410,031	\$ 32,271		\$ 373,040	\$ 405,311	\$ (90,431)	\$ (2,475,083)	\$ (9,877)	\$ (5,070)	\$ (2,580,461)	\$ (139,810)	\$ 112,912	\$ (26,898)	
County	Pope County	3,911,283	89,516		727,304	816,820	(250,846)	(6,865,630)	(27,398)	(1,105)	(7,144,979)	(387,820)	334,007	(53,813)	
County	Prairie County	178,760	17,137		127,486	144,623	(48,021)	(1,314,327)	(5,245)	(27,051)	(1,394,644)	(74,243)	132,169	57,926	
County	Pulaski County	18,745,908	429,030		1,570	430,000	(1,202,248)	(32,905,437)	(131,311)	(2,936,843)	(37,175,839)	(1,858,733)	(1,293,741)	(3,152,474)	
County	Randolph County	1,108,548	25,371		223,034	248,405	(71,096)	(1,945,878)	(7,765)	(2,536)	(2,027,275)	(109,917)	86,446	(23,471)	
County	Randolph County Nursing Home	2,486,121	56,899		725,255	782,154	(159,445)	(4,363,987)	(17,415)	(101,919)	(4,642,766)	(246,509)	259,463	12,954	
County	Saline County	4,579,799	104,816		411,471	516,287	(293,720)	(8,039,103)	(32,081)	(17,027)	(8,381,931)	(454,106)	312,007	(142,099)	
County	Saline County Library	567,470	12,987		18,678	31,665	(36,394)	(996,102)	(3,975)	(79,287)	(1,115,758)	(56,267)	7,735	(48,532)	
County	Scott County	785,013	17,966		196,219	214,185	(50,346)	(1,377,964)	(5,499)	(2,593)	(1,436,402)	(77,837)	61,244	(16,593)	
County	Searcy County	775,313	17,744		145,989	163,733	(49,724)	(1,360,938)	(5,431)	(1,416,093)	(76,875)	73,207	(3,668)		
County	Sebastian County	5,951,505	136,210		501,410	637,620	(381,693)	(10,446,912)	(41,689)	(116,461)	(10,986,755)	(590,116)	84,414	(505,702)	
County	Sevier County	1,092,748	25,009		46,827	71,836	(70,082)	(1,918,143)	(7,654)	(59,827)	(2,055,706)	(108,530)	(2,810)	(111,160)	
County	Sharp County	967,772	22,149		172,473	194,622	(62,067)	(1,698,768)	(6,779)	(59,884)	(1,827,498)	(95,958)	50,761	(45,197)	
County	St. Francis County	1,226,507	28,071		223,841	251,912	(78,661)	(2,252,937)	(8,591)	(2,240,189)	(121,613)	141,095	19,482		
County	Stone County	733,760	16,793		84,061	100,854	(47,059)	(1,287,998)	(5,140)	(31,531)	(1,371,728)	(72,755)	7,706	(65,049)	
County	Union County	2,660,754	60,896		580,555	641,451	(170,644)	(4,670,526)	(18,638)	(200,798)	(5,060,606)	(263,824)	119,661	(144,163)	
County	Van Buren County	1,374,952	31,468		57,633	89,101	(88,181)	(2,413,507)	(9,631)	(138,211)	(2,649,530)	(136,332)	(81,930)	(28,262)	
County	Washington County	10,624,971	243,170		477,829	720,999	(681,421)	(18,650,434)	(74,426)	(707,478)	(20,113,759)	(1,053,509)	89,770	(963,739)	
County	White County	200,791	4,595		23,229	27,824	(12,877)	(352,456)	(1,406)	(93,693)	(460,432)	(19,909)	(18,105)	(38,014)	
County	White County Public Library	3,403,668	77,898			78,173	(218,290)	(5,974,594)	(23,842)	(183,719)	(6,400,445)	(337,487)	(66,498)	(403,985)	
County	White River Regional Library	71,261	1,631		19,319	20,950	(4,570)	(125,087)	(499)	(28,175)	(158,331)	(7,066)	(10,550)	(17,616)	
County	Woodruff County	580,171	13,278		205,118	218,396	(37,209)	(1,018,398)	(4,064)	(1,059,671)	(57,526)	(57,526)	76,573	19,047	
County	Yell County	1,480,017	33,873		237,955	271,828	(94,919)	(2,597,932)	(10,367)	(108,110)	(2,811,328)	(146,750)	67,145	(79,605)	
County	Yell County Library	63,372	1,450		1,668	3,118	(4,064)	(11,240)	(444)	(8,613)	(124,361)	(6,284)	(6,372)	(12,656)	
Court Clerk	Alpena District Court	2,310	53		25	78	(148)	(4,055)	(16)	(4,569)	(8,788)	(229)	(2,025)	(2,254)	
Court Clerk	Benton County District Court														
Court Clerk	Berryville District Court	24,378	558		20,217	20,775	(1,563)	(42,792)	(171)	(414)	(44,940)	(2,417)	3,256	839	
Court Clerk	Blytheville District Court	18,386	421		3,013	3,434	(1,179)	(32,274)	(129)		(33,582)	(1,823)	3,637	1,814	
Court Clerk	Booneville District Court	10,038	230		380	610	(644)	(17,621)	(70)	(12,497)	(30,832)	(995)	(3,921)	(4,916)	
Court Clerk	Camden District Court	6,890	158		1,641	1,799	(442)	(12,094)	(48)		(12,584)	(683)	740	57	
Court Clerk	Cherokee Village District Court		226		2,228	2,454	(633)	(17,338)	(69)	(19)	(18,059)	(979)	860	(119)	
Court Clerk	Clarendon District Court	19,898	455		3,544	3,999	(1,276)	(34,928)	(139)	(4,838)	(41,181)	(1,973)	3,102	1,129	
Court Clerk	Conway District Court	50,136	1,147		16,115	17,262	(3,215)	(88,006)	(351)	(3,151)	(94,723)	(4,971)	2,720	(2,251)	
Court Clerk	De Queen District Court	43,757	1,001		2,317	3,318	(2,806)	(76,808)	(307)	(1,150)	(81,071)	(4,339)	1,984	(2,355)	
Court Clerk	Dermott District Court	8,551	196		5,119	5,315	(548)	(15,009)	(60)	(3,496)	(19,113)	(848)	2,255	1,407	
Court Clerk	DeValls Bluff District Court	5,910	144		1,462	1,606	(405)	(11,077)	(44)	(13)	(11,539)	(626)	572	(54)	
Court Clerk	Dumas District Court	23,645	541		4,007	4,548	(1,516)	(41,504)	(166)	(1,562)	(44,748)	(2,344)	2,837	493	
Court Clerk	East Camden District Court	8,411	192		976	1,168	(539)	(14,764)	(59)	(92)	(15,454)	(834)	(551)	(1,385)	
Court Clerk	Elkins District Court	15,862	363		8,789	9,152	(1,017)	(27,844)	(111)	(8,952)	(37,924)	(1,573)	719	(854)	
Court Clerk	Eureka Springs District Court	24,862	569		18,424	18,993	(1,594)	(43,641)	(174)	(443)	(45,852)	(2,465)	3,230	765	
Court Clerk	Fayetteville District Court	31,657	725		2,795	3,520	(2,030)	(55,569)	(222)	(5,085)	(62,906)	(3,139)	(24,263)	(27,402)	
Court Clerk	Fort Smith District Court	36,152	827		1,889	2,716	(2,319)	(63,459)	(253)	(3,224)	(69,255)	(3,585)	(765)	(4,350)	
Court Clerk	Hoxie District Court				32	32				(13,397)	(13,397)		(7,612)	(7,612)	
Court Clerk	Lake Village District Court	12,081	276		5,317	5,593	(775)	(21,206)	(85)	(3,169)	(25,235)	(1,198)	936	(262)	
Court Clerk	Little Rock District Court	67,612	1,547		6	1,553	(4,336)	(118,682)	(474)	(38,026)	(161,518)	(6,704)	(79,947)	(86,651)	
Court Clerk	Lonoke District Court	18,442	422		2,696	3,118	(1,183)	(32,372)	(129)	(7,822)	(41,506)	(1,829)	546	(1,283)	
Court Clerk	Marion District Court	14,479	331		988	1,319	(929)	(25,416)	(101)	(367)	(26,813)	(1,436)	(765)	(2,201)	
Court Clerk	Maumelle District Court	10,334	237		1	238	(663)	(18,139)	(72)	(11,201)	(30,075)	(1,025)	(11,252)	(12,277)	
Court Clerk	McCrory District Court	762	17		92	109	(49)	(1,338)	(5)	(411)	(1,803)	(76)	(92)	(168)	
Court Clerk	McGehee District Court	9,610	220		350	570	(616)	(16,870)	(67)	(970)	(18,523)	(953)	9	(944)	
Court Clerk	Newport District Court	15,386	352		749	1,101	(987)	(27,008)	(108)	(1,409)	(29,512)	(1,526)	(216)	(1,742)	
Court Clerk	North Little Rock District Court	167,429	3,832		20,550	24,382	(10,738)	(293,895)	(1,173)	(1,613)	(307,419)	(16,601)	535	(16,066)	
Court Clerk	Ozark District Court	18,015	412		2,505	2,917	(1,155)	(31,622)	(126)	(11)	(32,914)	(1,786)	934	(852)	
Court Clerk	Perry County District Court									(6,723)	(6,723)		(7,074)	(7,074)	
Court Clerk	Pine Bluff District Court	19,261	441		1,684	2,125	(1,235)	(33,809)	(135)	(4,036)	(39,215)	(1,910)	(1,061)	(2,971)	
Court Clerk	Sherwood District Court	23,566	539		297	836	(1,511)	(41,367)	(165)	(6,979)	(50,022)	(2,337)	(3,702)	(6,039)	
Court Clerk	Siloam Springs District Court	26,469	606		4,471	5,077	(1,698)	(46,461)	(185)	(15,122)	(63,466)	(2,624)	(418)	(3,042)	
Court Clerk	Springdale District Court	27,890	634		4,360	4,994	(1,776)	(48,606)	(194)	(2,773)	(53,349)	(2,746)	(23,799)	(26,545)	
Court Clerk	Texarkana District Court	15,741	360		2,015	2,375	(1,010)	(27,631)	(110)	(20,962)	(49,713)	(1,561)	(6,143)	(7,704)	
Court Clerk	Trumann District Court	10,672	244		1	245	(684)	(18,733)	(75)	(7,266)	(26,758)	(1,058)	(3,031)	(4,089)	
Court Clerk	Tyrone District Court	10,388	238		113	351	(666)	(18,234)	(73)	(2,587)	(21,560)	(1,030)	(975)	(2,005)	
Court Clerk	Walnut Ridge District Court				484	484				(22,566)	(22,566)		(10,592)	(10,592)	
Court Clerk	West Memphis District Court	19,138	438		45	483	(1,227)	(33,593)	(134)	(3,035)	(37,989)	(1,898)	(697)	(2,595)	
Court Clerk	Wrightsboro District Court	13,234	303		463	766	(849)	(23,230)	(93)	(2,050)	(26,222)	(1,312)	(3,933)	(5,245)	

**ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
FOR THE YEAR ENDED JUNE 30, 2021**

Schedule 2

Division	Employer	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense						
		Net Pension Liability	Differences Between Expected and Actual Experience	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	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 Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Pension Expense
District Judge	Ashdown District Court				\$ 3	\$ 3				\$ (56,445)	\$ (56,445)		\$ (30,270)	\$ (30,270)
District Judge	Ashley County District Court									(965)	(965)		(10,151)	(10,151)
District Judge	Austin District Court									(179)	(179)		(1,586)	(1,586)
District Judge	Bischoff District Court									(107)	(107)		(1,143)	(1,143)
District Judge	Bradley County District Court									(760)	(760)		(7,986)	(7,986)
District Judge	Brinkley District Court	\$ 31,368	\$ 718		13,429	14,147	(2,012)	(55,061)	(220)	(493)	(57,786)	(3,110)	8,061	4,951
District Judge	Cabot District Court									(1,448)	(1,448)		(15,411)	(15,411)
District Judge	Camden District Court	15,370	352		6,988	7,340	(986)	(26,980)	(108)	(24,354)	(52,428)	(1,524)	(3,097)	(4,621)
District Judge	Charleston District Court	12,096	277		8,814	9,091	(776)	(21,232)	(85)	(26,885)	(48,978)	(1,199)	881	(318)
District Judge	Cherokee Village District Court	4,487	103		2,007	2,110	(288)	(7,876)	(31)	(10,000)	(18,195)	(445)	(1,815)	(2,260)
District Judge	Chicot County District Court												(789)	(789)
District Judge	City of Ozark District Court									(648)	(648)		(6,698)	(6,698)
District Judge	Clarksville District Court	20,366	466		10,012	10,478	(1,306)	(35,749)	(143)	(42,191)	(79,389)	(2,019)	(6,489)	(8,508)
District Judge	Crossett District Court									(681)	(681)		(7,185)	(7,185)
District Judge	Dermott District Court												(758)	(758)
District Judge	DeValls Bluff District Court									(180)	(180)		(1,905)	(1,905)
District Judge	East Camden District Court	3,525	81		1,772	1,853	(226)	(6,188)	(25)	(5,064)	(11,503)	(350)	84	(266)
District Judge	Elkins District Court									(954)	(954)		(10,020)	(10,020)
District Judge	Franklin County District Court									(4,179)	(4,179)		(11,871)	(11,871)
District Judge	Grant County District Court									(949)	(949)		(9,837)	(9,837)
District Judge	Hamburg District Court									(483)	(483)		(5,075)	(5,075)
District Judge	Hazen District Court									(493)	(493)		(5,204)	(5,204)
District Judge	Helena-West Helena District Court									(1,503)	(1,503)		(16,752)	(16,752)
District Judge	Hot Springs District Court	56,755	1,299		24,670	25,969	(3,640)	(99,624)	(398)	(94,650)	(198,312)	(5,627)	(10,810)	(16,437)
District Judge	Lee County District Court									(1,205)	(1,205)		(12,688)	(12,688)
District Judge	Little Rock District Court	6,798	156		2,321	2,477	(436)	(11,933)	(48)	(4,592)	(17,009)	(674)	(44,896)	(45,570)
District Judge	Malvern District Court									(1,486)	(1,486)		(15,041)	(15,041)
District Judge	Newport District Court	29,379	672		14,727	15,399	(1,884)	(51,571)	(206)	(69,045)	(122,706)	(2,913)	(11,903)	(14,816)
District Judge	Newton County District Court									(783)	(783)		(8,001)	(8,001)
District Judge	Ouachita County District Court	15,786	361		12,291	12,652	(1,012)	(27,710)	(111)	(36,623)	(65,456)	(1,565)	(4,703)	(6,268)
District Judge	Phillips County District Court									(869)	(869)		(9,133)	(9,133)
District Judge	Prairie Grove District Court									(1,094)	(1,094)		(11,468)	(11,468)
District Judge	Randolph County District Court				10,217	10,217				(95,685)	(95,685)		(25,465)	(25,465)
District Judge	Sharp County District Court	19,230	440		9,184	9,624	(1,233)	(33,756)	(135)	(42,850)	(77,974)	(1,907)	(6,860)	(8,767)
District Judge	Sheridan District Court									(309)	(309)		(3,261)	(3,261)
District Judge	Sherwood District Court									(2,670)	(2,670)		(27,901)	(27,901)
District Judge	Ward District Court									(1,055)	(1,055)		(11,100)	(11,100)
District Judge	West Fork District Court													
District Judge	Woodruff County District Court	13,788	316		10,103	10,419	(884)	(24,203)	(97)	(27,094)	(52,278)		(1,367)	(5,769)
Municipal	Alma Water and Sewer	196,997	4,509		16	4,525	(12,634)	(345,797)	(1,380)	(19,276)	(379,087)		(19,533)	(30,036)
Municipal	Arkansas City	27,215	623		14,934	15,557	(1,745)	(47,771)	(191)	(1,163)	(50,870)		(2,698)	10,467
Municipal	Arkansas County Library	35,064	802		474	1,276	(2,249)	(61,549)	(246)	(51,080)	(115,124)		(3,477)	(20,854)
Municipal	Arkansas Municipal League	2,596,707	59,430		602,074	661,504	(166,537)	(4,558,104)	(18,189)	(21,762)	(4,764,592)	(257,474)	165,057	(92,417)
Municipal	Batesville Water Utility	714,490	16,352		25,696	42,048	(45,823)	(1,254,173)	(5,005)	(32,994)	(1,337,995)		(70,845)	(69,015)
Municipal	Bradford Water and Sewer	20,226	463		3,417	3,880	(1,297)	(35,503)	(142)	(13,991)	(50,933)		(2,005)	(2,706)
Municipal	Brinkley Water and Sewer	141,254	3,233		5,779	9,012	(9,059)	(247,950)	(989)	(10,253)	(268,251)		(14,006)	(17,833)
Municipal	Caddo Valley	40,497	927		26,016	26,943	(2,597)	(71,086)	(284)	(861)	(74,828)		(4,015)	12,934
Municipal	Camden Water Utilities	374,833	8,579		46,435	55,014	(24,039)	(657,959)	(2,626)	(10,876)	(695,500)		(37,166)	(24,100)
Municipal	Cammack Village	16,600	368		2,161	2,529	(1,030)	(28,191)	(112)	(11,834)	(41,167)		(1,592)	(1,647)
Municipal	Cave City	67,403	1,543		14,229	15,772	(4,323)	(118,315)	(472)	(10,595)	(133,705)		(6,683)	(11,708)
Municipal	Central Arkansas Water	8,279,840	189,497		450,817	640,314	(531,018)	(14,533,932)	(57,999)		(15,122,949)		(820,980)	398,078
Municipal	City of Alexander	132,016	3,021		153,437	156,458	(8,467)	(231,733)	(925)	(1)	(241,126)		(13,090)	93,535
Municipal	City of Alma	537,623	12,304		73,542	85,846	(34,480)	(943,711)	(3,766)	(84,293)	(1,066,250)		(53,307)	12,499
Municipal	City of Arkadelphia	1,388,368	31,775		273,916	305,691	(89,041)	(2,437,057)	(9,725)	(108,082)	(2,643,905)		(137,662)	77,734
Municipal	City of Ash Flat	121,901	2,790		9,871	12,661	(7,818)	(213,978)	(854)	(625)	(223,275)		(1,207)	3,157
Municipal	City of Ashdown	471,894	10,800		36,391	47,191	(30,264)	(828,333)	(3,306)	(22,357)	(884,260)		(46,790)	(9,873)
Municipal	City of Augusta	238,756	5,464		55,433	60,897	(15,312)	(419,097)	(1,672)	(136,623)	(572,704)		(23,674)	(14,539)
Municipal	City of Austin	131,180	3,002		40,760	43,762	(8,413)	(230,266)	(919)		(239,598)		(3,007)	21,510
Municipal	City of Batesville	762,707	17,456		118,621	136,077	(48,915)	(1,338,810)	(5,343)	(118,833)	(1,511,901)		(76,625)	37,926
Municipal	City of Beebe	768,132	17,580		106,153	123,733	(49,263)	(1,348,333)	(5,381)	(38,773)	(1,441,750)		(76,163)	28,234
Municipal	City of Bentonville	7,896,181	180,717		1,142,904	1,323,621	(506,413)	(13,860,480)	(55,311)		(14,422,204)		(782,938)	825,407
Municipal	City of Bethel Heights	22,269	510		1,676	2,186	(1,428)	(39,090)	(156)	(321,625)	(362,299)		(2,208)	(103,211)
Municipal	City of Bischoff	15,564	356		40	396	(998)	(27,320)	(109)	(25,170)	(53,597)		(1,543)	(12,495)
Municipal	City of Bono	129,539	2,965		22,040	25,005	(8,308)	(227,385)	(907)	(39,081)	(275,681)		(12,844)	(6,099)
Municipal	City of Bradford	18,574	425		16,884	17,309	(1,191)	(32,604)	(130)	(133)	(34,058)		(1,842)	10,669

**ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
FOR THE YEAR ENDED JUNE 30, 2021**

Schedule 2

Division	Employer	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense						
		Net Pension Liability	Differences Between Expected and Actual Experience	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	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 Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Employer Contributions and Proportionate	Total Pension Expense
Municipal	City of Brinkley	\$ 195,437	\$ 4,473		\$ 10,538	\$ 15,011	\$ (12,534)	\$ (343,059)	\$ (1,369)	\$ (14,264)	\$ (371,226)	\$ (19,378)	\$ 5,413	\$ (13,965)
Municipal	City of Bryant	1,850,685	42,356		343,227	385,583	(118,692)	(3,248,581)	(12,964)	(3,380,237)	(183,503)	254,227	70,724	
Municipal	City of Cabot	1,952,651	44,690		468,051	512,741	(125,231)	(3,427,566)	(13,678)	(3,598,909)	(193,613)	136,280	(57,333)	
Municipal	City of Calico Rock	104,352	2,388		26,312	28,700	(6,693)	(183,173)	(731)	(190,598)	(10,347)	16,888	6,541	
Municipal	City of Carlisle	241,519	33,006		33,006	38,534	(15,490)	(423,947)	(1,692)	(456,406)	(23,948)	23,072	(876)	
Municipal	City of Cave Springs	172,417	3,946		79,895	83,841	(11,058)	(302,651)	(1,208)	(345,234)	(17,096)	(808)	(17,904)	
Municipal	City of Cedarville	3,696	85		206	291	(237)	(6,488)	(26)	(8,581)	(366)	391	25	
Municipal	City of Centerton	704,373	16,121		312,514	328,635	(45,174)	(1,236,414)	(4,934)	(1,286,522)	(69,841)	191,833	121,992	
Municipal	City of Charleston	206,510	4,726		20,853	25,579	(13,244)	(362,495)	(1,447)	(431,157)	(20,476)	(7,272)	(27,748)	
Municipal	City of Cherry Valley	12,464	285		3	288	(799)	(21,879)	(87)	(40,559)	(1,236)	(9,629)	(10,865)	
Municipal	City of Clarksville	463,737	10,613		1,429	12,042	(29,741)	(814,016)	(3,248)	(878,178)	(45,981)	(694)	(46,675)	
Municipal	City of Clinton	121,408	2,779		2,350	5,129	(7,786)	(213,113)	(850)	(230,634)	(12,038)	(12,521)	(24,559)	
Municipal	City of Coming	207,788	4,756		20	4,776	(13,326)	(364,739)	(1,456)	(480,763)	(20,603)	(46,417)	(67,020)	
Municipal	City of Cotter	97,350	2,228		13,478	15,706	(6,243)	(170,883)	(682)	(184,032)	(6,653)	5,858	(3,795)	
Municipal	City of Crawfordville	42,382	970		11,106	12,076	(2,718)	(74,394)	(297)	(77,792)	(4,202)	1,326	(2,876)	
Municipal	City of Crosssett	591,301	13,533		85,806	99,339	(37,922)	(1,037,933)	(4,142)	(1,195,603)	(58,630)	34,956	(23,674)	
Municipal	City of Decatur	277,882	6,360		5,858	12,218	(17,822)	(487,777)	(1,947)	(538,971)	(27,553)	(9,514)	(37,067)	
Municipal	City of Des Arc	294,064	6,730		107,834	114,564	(18,859)	(516,182)	(2,060)	(537,101)	(29,158)	54,208	25,050	
Municipal	City of Dewitt	260,056	5,952		37,815	43,567	(16,678)	(456,487)	(1,822)	(483,331)	(25,786)	22,974	(2,812)	
Municipal	City of Dierks	94,327	2,159		15,974	16,133	(6,050)	(165,575)	(651)	(172,573)	(9,353)	655	(8,698)	
Municipal	City of Dover	107,130	2,452		6,562	9,014	(6,871)	(198,050)	(750)	(204,670)	(10,622)	1,691	(8,931)	
Municipal	City of Elm Springs	99,883	2,286		71,015	73,301	(6,406)	(175,329)	(700)	(182,435)	(9,904)	29,338	19,434	
Municipal	City of Emerson													
Municipal	City of Emerson	3,850	88		9,505	9,593	(247)	(6,758)	(27)	(7,032)	(382)	3,203	2,821	
Municipal	City of England	331,355	7,584		30,001	37,585	(21,251)	(581,640)	(2,321)	(606,278)	(32,855)	(19,733)	(52,588)	
Municipal	City of Eudora	201,001	4,600		32,071	36,671	(12,891)	(352,825)	(1,408)	(395,094)	(19,930)	13,035	(6,895)	
Municipal	City of Farmington	353,662	8,094		95,806	103,900	(22,682)	(620,798)	(2,477)	(698,014)	(35,067)	52,771	17,704	
Municipal	City of Flippin	141,545	3,239		19,546	22,785	(9,078)	(248,460)	(991)	(276,910)	(14,035)	(12,852)	(26,887)	
Municipal	City of Fordyce	313,940	7,185		27,543	34,728	(20,134)	(551,072)	(2,199)	(604,207)	(31,128)	9,220	(21,908)	
Municipal	City of Foreman	67,759	1,551		45,149	46,700	(4,346)	(118,940)	(475)	(124,299)	(6,719)	15,398	8,679	
Municipal	City of Fulton													
Municipal	City of Gassville	170,959	3,913		19,823	23,736	(10,964)	(300,091)	(1,198)	(322,098)	(33,451)	(16,951)	1,233	
Municipal	City of Gentry	282,765	6,472		34,556	41,028	(18,135)	(496,348)	(1,981)	(539,753)	(28,037)	4,013	(24,024)	
Municipal	City of Goshen	39,842	912		30,705	31,617	(2,555)	(69,936)	(279)	(76,602)	(3,950)	9,232	5,282	
Municipal	City of Gravette	246,763	5,648		45,171	50,819	(15,826)	(433,153)	(1,729)	(479,168)	(24,468)	24,628	160	
Municipal	City of Green Forest	437,074	10,003		195,819	205,816	(28,031)	(767,214)	(3,062)	(836,226)	(43,338)	86,577	43,339	
Municipal	City of Greenland	43,251	990		4,169	5,159	(2,774)	(75,920)	(303)	(81,243)	(4,288)	2,391	(1,897)	
Municipal	City of Gum Springs				1,550	1,550				(52,613)	(52,613)		(10,374)	
Municipal	City of Hackett	57,376	1,313		5,381	6,894	(3,680)	(100,715)	(402)	(109,834)	(5,689)	(1,588)	(7,277)	
Municipal	City of Hamburg	292,387	6,692		30,611	37,303	(18,752)	(513,239)	(2,048)	(539,674)	(28,991)	(6,222)	(35,213)	
Municipal	City of Hampton	114,217	2,614		22,524	25,138	(7,325)	(200,489)	(800)	(208,199)	(11,325)	4,761	(6,564)	
Municipal	City of Hardy	50,344	1,152		9,366	10,518	(3,229)	(88,370)	(353)	(96,837)	(4,992)	512	(4,480)	
Municipal	City of Harrisburg	194,289	4,447		48,490	52,937	(12,460)	(341,042)	(1,361)	(354,913)	(19,264)	21,419	2,155	
Municipal	City of Harrison	1,517,311	34,726		71,084	105,810	(97,311)	(2,663,397)	(10,628)	(2,777,219)	(150,448)	29,494	(120,954)	
Municipal	City of Haskell	121,740	2,866		53,620	56,406	(7,808)	(213,694)	(853)	(240,127)	(12,071)	(6,748)	(18,819)	
Municipal	City of Hazen	378,369	7,870		100,338	108,998	(24,266)	(664,166)	(2,650)	(691,082)	(37,517)	57,392	19,875	
Municipal	City of Heber Springs	410,753	9,401		41	9,442	(26,343)	(721,011)	(2,877)	(749,301)	(40,728)	(106,420)	(147,148)	
Municipal	City of Helena-West Helena	1,099,951	25,174		155,503	180,677	(70,544)	(1,930,788)	(7,705)	(2,002,130)	(109,065)	52,336	(56,729)	
Municipal	City of Holly Grove				18,946	18,946				(189,304)	(189,304)		(12,108)	
Municipal	City of Hope	1,218,355	27,884		12,514	40,398	(78,138)	(2,138,626)	(8,534)	(2,422,963)	(120,805)	(88,022)	(208,827)	
Municipal	City of Horatio	91,683	2,098		5,131	7,229	(5,880)	(160,935)	(642)	(167,226)	(9,091)	12,779	3,688	
Municipal	City of Hot Springs	6,786,145	155,312		464,749	640,061	(436,222)	(11,911,990)	(47,536)	(12,444,485)	(672,874)	306,253	(366,621)	
Municipal	City of Huntington	48,156	1,102		10,347	11,449	(3,098)	(64,530)	(337)	(67,955)	(4,775)	6,209	1,434	
Municipal	City of Huntsville	141,676	3,242		10,014	13,256	(9,086)	(248,689)	(992)	(259,947)	(14,048)	(19,702)	(33,570)	
Municipal	City of Hutting	47,258	1,082		6,440	7,522	(3,031)	(82,953)	(331)	(91,218)	(4,686)	(1,362)	(6,048)	
Municipal	City of Jacksonville	1,753,324	40,128		99,575	139,703	(112,447)	(3,077,678)	(12,282)	(3,249,920)	(335,327)	(173,849)	(142,893)	
Municipal	City of Jasper	74,441	1,704		23,665	25,369	(4,774)	(130,669)	(521)	(137,583)	(7,381)	7,699	318	
Municipal	City of Junction City	28,161	645		24,682	25,327	(1,806)	(49,433)	(197)	(52,199)	(2,792)	13,688	10,896	
Municipal	City of Kibler	28,308	648		21,000	21,648	(1,815)	(49,689)	(198)	(51,511)	(2,807)	18,732	15,925	
Municipal	City of Knoxville	60,114	1,376		3,635	5,011	(3,855)	(105,521)	(421)	(110,629)	(5,961)	(1,271)	(7,232)	
Municipal	City of Lamar	83,172	1,904		6,315	8,219	(5,334)	(145,994)	(583)	(152,443)	(6,247)	(11,542)	(19,789)	
Municipal	City of Lavaca	65,674	1,503		3,281	4,784	(4,212)	(115,281)	(460)	(124,258)	(6,512)	381	(6,131)	
Municipal	City of Lepanto	115,442	2,642		16,805	19,447	(7,404)	(202,640)	(809)	(214,849)	(11,447)	(994)	(12,441)	
Municipal	City of Leslie	25,076	574		10,862	11,436	(1,608)	(44,016)	(176)	(49,624)	(2,486)	1,238	(1,248)	
Municipal	City of Lewisville	122,784	2,810		55,893	58,703	(7,875)	(215,528)	(860)	(224,263)	(12,175)	29,085	16,910	

**ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
FOR THE YEAR ENDED JUNE 30, 2021**

Schedule 2

Division	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
		Net Pension Liability	Differences Between Expected and Actual Experience	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	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 Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Pension Expense
Municipal	City of Lincoln	\$ 284,981	\$ 6,522		\$ 12,878	\$ 19,200	\$ (18,277)	\$ (500,238)	\$ (1,996)	\$ (23,341)	\$ (543,852)	\$ (28,257)	\$ (829)	\$ (28,086)
Municipal	City of Lockesburg	42,935	983		8,626	9,609	(2,754)	(75,365)	(301)	(112)	(78,532)	(4,257)		(913)
Municipal	City of Lowell	586,451	13,422		46	13,468	(37,611)	(1,029,421)	(4,108)	(38,383)	(1,109,523)	(58,149)	(21,728)	(79,877)
Municipal	City of Magnolia	998,876	15,995		1,202	17,197	(44,822)	(1,226,764)	(4,895)	(38,859)	(1,315,340)	(69,296)	(17,116)	(86,412)
Municipal	City of Malvern	432,514	9,889		40,792	50,691	(27,739)	(759,210)	(3,030)	(45,272)	(835,251)	(42,896)	8,569	(34,317)
Municipal	City of Mammoth Springs	85,374	1,954		48,090	50,044	(5,475)	(149,861)	(598)	(8,774)	(164,708)	(8,465)	4,915	(3,550)
Municipal	City of Marked Tree	204,747	4,686		9,963	14,649	(13,131)	(359,400)	(1,434)	(28,174)	(402,139)	(20,301)	(11,434)	(31,735)
Municipal	City of Marshall	99,052	2,267		8,094	10,361	(6,353)	(173,870)	(694)	(15,758)	(196,675)	(9,821)	(4,619)	(14,440)
Municipal	City of Marvell	103,320	2,365		2,996	5,361	(6,626)	(181,362)	(724)	(18,147)	(206,859)	(10,245)	(10,542)	(20,787)
Municipal	City of McRae	56,022	1,282		17,179	18,461	(3,593)	(98,338)	(392)	(11,973)	(114,296)	(5,555)	6,888	1,333
Municipal	City of Melbourne	132,063	3,022		22,055	25,077	(8,470)	(231,815)	(925)	(446)	(241,656)	(13,095)	7,184	(5,911)
Municipal	City of Mena	559,698	12,810		20,125	32,935	(38,896)	(982,460)	(3,921)	(55,438)	(1,077,715)	(55,496)	(14,102)	(69,598)
Municipal	City of Monette	87,542	2,004		2,250	4,254	(5,614)	(153,666)	(613)	(26,089)	(185,982)	(6,680)	(51)	(8,731)
Municipal	City of Monticello	1,073,811	24,576		97,078	121,654	(68,868)	(1,884,902)	(7,522)	(24,094)	(1,985,386)	(106,473)	24,544	(81,929)
Municipal	City of Morrilton	1,084,231	24,814		31,929	56,743	(69,536)	(1,903,193)	(7,595)	(94,799)	(2,075,123)	(107,506)	(746)	(108,252)
Municipal	City of Mount Ida	118,804	2,719		8,844	11,563	(7,619)	(208,541)	(832)	(34,062)	(251,054)	(11,780)	(8,078)	(19,858)
Municipal	City of Mountain Home	2,004,328	45,872		520,470	566,342	(128,545)	(3,518,276)	(14,040)	(265,092)	(3,925,953)	(198,737)	11,249	(187,488)
Municipal	City of Mountain Pine	34,194	783		1,377	2,160	(2,193)	(60,023)	(240)	(42,519)	(104,975)	(3,391)	(14,535)	(17,926)
Municipal	City of Mountain View	216,023	4,944		1,325	6,269	(13,854)	(379,194)	(1,513)	(12,001)	(406,562)	(21,420)	(15,971)	(37,391)
Municipal	City of Mountain View Water and Wastewater Department	159,488	3,650		16,301	19,951	(10,229)	(279,956)	(1,177)	(9,049)	(300,351)	(15,814)	2,839	(12,975)
Municipal	City of Nashville	769,958	17,553		26,445	43,998	(48,198)	(1,346,271)	(5,372)	(26,798)	(1,447,630)	(76,047)	(14,222)	(90,269)
Municipal	City of Norman	14,896	341		31,520	31,861	(955)	(26,148)	(104)	(53,067)	(80,274)	(1,477)	10,027	8,550
Municipal	City of Ola	46,057	1,054		10,276	11,330	(2,954)	(80,846)	(323)	(3,502)	(87,625)	(4,567)	5,436	869
Municipal	City of Pangburn	19,102	437		36	473	(1,225)	(33,531)	(134)	(4,817)	(39,707)	(1,894)	(1,762)	(3,656)
Municipal	City of Paragould	1,421,780	32,540		87,097	119,637	(91,184)	(2,495,708)	(9,959)		(2,596,851)	(140,975)	98,453	(42,522)
Municipal	City of Paris	576,227	13,188		17,153	30,341	(36,956)	(1,011,474)	(4,036)	(2,650)	(1,055,116)	(57,135)	(6,988)	(64,123)
Municipal	City of Perryville	190,772	4,366		47,110	51,476	(12,235)	(334,869)	(1,336)	(1,175)	(349,615)	(18,916)	16,116	(2,800)
Municipal	City of Piggott	236,430	5,411		50,311	55,722	(15,163)	(415,014)	(1,656)	(52,120)	(483,953)	(23,443)	3,887	(19,556)
Municipal	City of Plumerville	51,059	1,169		4	1,173	(3,275)	(89,627)	(358)	(17,920)	(111,180)	(5,063)	(12,459)	(17,522)
Municipal	City of Pottsville	151,305	3,463		148,936	152,399	(9,704)	(265,592)	(1,060)		(276,356)	(15,002)	104,785	89,783
Municipal	City of Prairie Grove	472,645	10,817		114,910	125,727	(30,313)	(829,653)	(3,311)		(863,277)	(46,865)	61,122	14,257
Municipal	City of Prescott	613,602	14,043		57,212	71,255	(39,353)	(1,077,080)	(4,298)	(14,670)	(1,135,401)	(60,841)	49,473	(11,368)
Municipal	City of Quitman	148,526	3,399		1,737	5,136	(9,526)	(260,714)	(1,040)	(14,455)	(285,735)	(14,727)	3,935	(10,792)
Municipal	City of Ravenden	17,138	392		7,225	7,617	(1,099)	(30,083)	(120)	(245)	(31,547)	(1,699)	1,127	(572)
Municipal	City of Rector	134,887	3,087		19,926	23,013	(6,651)	(236,773)	(945)	(12,073)	(258,442)	(13,375)	5,023	(8,352)
Municipal	City of Rison	71,049	1,626		7	1,633	(4,557)	(124,714)	(499)	(38,390)	(168,159)	(7,045)	(20,877)	(27,922)
Municipal	City of Rogers	4,446,090	101,756		715,102	816,858	(285,145)	(7,804,399)	(31,144)		(8,120,688)	(440,848)	367,339	(75,509)
Municipal	City of Russellville	1,256,061	28,747		188,070	216,817	(80,556)	(2,204,814)	(6,798)	(27,176)	(2,321,344)	(124,544)	58,615	(65,929)
Municipal	City of Salem	77,928	1,784		36,278	38,062	(4,998)	(136,790)	(546)	(9,389)	(151,723)	(7,727)	5,552	(2,175)
Municipal	City of Scranton	7,668	176		18,932	19,108	(492)	(13,461)	(54)		(14,007)	(760)	6,379	5,619
Municipal	City of Searcy	1,592,236	36,441		75,209	111,650	(102,116)	(2,794,916)	(11,153)	(485,859)	(3,394,044)	(157,877)	(80,981)	(238,858)
Municipal	City of Shannon Hills	96,356	2,205		442	2,647	(6,180)	(169,137)	(675)	(28,494)	(204,486)	(6,554)	(9,032)	(18,586)
Municipal	City of Sheridan	789,883	18,078		81,003	99,081	(50,658)	(1,386,513)	(5,533)	(113,060)	(1,555,764)	(78,320)	793	(77,527)
Municipal	City of Shirley	7,522	172		1,753	1,925	(482)	(13,204)	(53)	(4,870)	(18,609)	(746)	(3,915)	(4,661)
Municipal	City of Smackover	109,462	2,505		12,587	15,092	(7,020)	(192,143)	(767)	(559)	(200,489)	(10,854)	6,096	(4,758)
Municipal	City of Stamps	151,345	3,464		390	3,854	(9,706)	(265,662)	(1,060)	(20,952)	(297,380)	(15,006)	(10,882)	(25,888)
Municipal	City of Strong	21,773	498		3	501	(1,396)	(38,219)	(153)	(23,946)	(63,714)	(2,159)	(15,326)	(17,485)
Municipal	City of Stuttgart	1,082,257	24,769		46,480	71,249	(69,409)	(1,899,728)	(7,581)	(10,373)	(1,987,091)	(107,310)	21,852	(85,458)
Municipal	City of Summit	35,283	808		1,506	2,314	(2,263)	(61,934)	(247)	(5,472)	(69,196)	(3,498)	(889)	(4,387)
Municipal	City of Van Buren	963,338	22,048		209,641	231,689	(61,783)	(1,690,986)	(6,748)	(127,836)	(1,887,353)	(95,519)	32,774	(62,745)
Municipal	City of Vilonia	95,013	2,175		82,281	84,456	(6,094)	(166,780)	(666)	(58,104)	(231,644)	(9,421)	(7,221)	(16,642)
Municipal	City of Viola	15,123	346		14,599	14,945	(970)	(26,547)	(106)		(27,623)	(1,500)	5,975	4,475
Municipal	City of Waldron	346,611	7,933		52,945	60,878	(22,230)	(608,420)	(4,238)	(9,285)	(642,363)	(34,368)	17,055	(17,313)
Municipal	City of Ward	440,325	10,078		2,768	12,846	(2,240)	(772,920)	(3,084)	(35,493)	(839,737)	(43,650)	(11,260)	(54,920)
Municipal	City of Warren	576,214	13,188		84,172	97,360	(36,955)	(1,011,452)	(4,036)	(44,388)	(1,096,831)	(57,134)	58,215	1,081
Municipal	City of West Fork	214,435	4,908		13,985	18,893	(13,753)	(376,406)	(1,502)	(25,983)	(417,644)	(21,262)	(8,038)	(29,300)
Municipal	City of Western Grove	16,177	370		8,482	8,852	(1,038)	(28,397)	(113)	(2,455)	(32,003)	(1,604)	1,645	41
Municipal	City of Wilmar	32,017	733		6,729	7,462	(2,053)	(56,201)	(224)	(5,077)	(63,555)	(3,175)	(3,726)	(6,901)
Municipal	City of Wynne	422,172	9,662		60,948	70,610	(27,076)	(741,056)	(2,957)	(4,337)	(775,426)	(41,860)	26,431	(15,429)
Municipal	City of Yellville	116,680	2,670		24,058	26,728	(7,483)	(204,814)	(817)	(43)	(213,157)	(11,569)	12,545	976
Municipal	Clinton Water and Sewer	212,964	4,874		4,678	9,552	(13,658)	(373,824)	(1,492)	(66,044)	(455,018)	(21,116)	(21,255)	(42,371)
Municipal	Crossett Public Library	69,263	1,585		6,576	8,161	(4,442)	(121,581)	(485)	(4,176)	(130,684)	(6,868)	(67)	(6,935)
Municipal	Crossett Water Commission	107,773	2,467		20,734	23,201	(6,912)	(189,177)	(755)	(13,033)	(209,877)	(10,686)	5,351	(5,335)
Municipal	El Dorado Water and Sewer	585,258	13,395		61	13,456	(37,535)	(1,027,326)	(4,100)	(437,049)	(1,506,010)	(58,031)	(263,288)	(321,319)

**ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
FOR THE YEAR ENDED JUNE 30, 2021**

Schedule 2

Division	Employer	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense						
		Net Pension Liability	Differences Between Expected and Actual Experience	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	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 Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Pension Expense
Municipal	Fordyce Water Department	\$ 138,694	\$ 3,174		\$ 37,532	\$ 40,706	\$ (8,895)	\$ (243,454)	\$ (972)	\$ (858)	\$ (254,179)	\$ (13,752)	\$ 13,118	\$ (634)
Municipal	Forrest City	1,141,250	26,119		301,596	327,715	(73,193)	(2,003,282)	(7,994)	(643)	(2,085,112)	(113,160)	155,152	41,992
Municipal	Forrest City Water Utility	465,586	10,656		79,514	90,170	(29,860)	(817,261)	(3,261)	(205,114)	(1,055,496)	(46,165)	(11,308)	(57,473)
Municipal	Fort Smith Public Library	555,995	12,748		112,910	124,758	(35,722)	(977,716)	(3,902)	(49,946)	(1,067,286)	(55,228)	25,823	(29,405)
Municipal	Harrisburg Water and Gas	119,379	2,732		19,356	22,088	(7,656)	(209,551)	(836)	(21,922)	(239,965)	(11,837)	(13,578)	(25,413)
Municipal	Hope Water and Light	1,137,429	26,032		31,482	57,514	(72,948)	(1,996,574)	(7,967)	(90,176)	(2,167,665)	(17,871)	(24,802)	(137,583)
Municipal	Hot Springs Advertising and Promotion Commission	722,793	16,542		35,919	52,461	(46,356)	(1,268,747)	(5,063)	(589,149)	(1,909,315)	(17,688)	(153,029)	(224,697)
Municipal	Huntsville Water and Sewer Commission	181,952	4,164		27,575	31,739	(11,669)	(319,388)	(1,275)	(31,011)	(363,343)	(18,041)	(1,172)	(19,213)
Municipal	Jacksonville Wastewater Utility	489,648	11,206		1,752	12,958	(31,403)	(859,499)	(3,430)	(68,299)	(962,631)	(48,551)	(48,186)	(96,373)
Municipal	Jacksonville Water Commission	550,272	12,594		59,165	71,759	(35,291)	(965,914)	(3,855)	(81,417)	(1,086,477)	(54,562)	37,035	(17,527)
Municipal	Little Rock Wastewater Utility	5,360,550	122,685		108,668	231,353	(343,793)	(9,409,587)	(37,550)	(279,378)	(10,070,308)	(531,520)	(55,475)	(586,995)
Municipal	Malvern Water Works	434,323	9,940		24,011	33,951	(27,855)	(762,384)	(3,042)	(1,305)	(794,586)	(43,065)	4,223	(38,842)
Municipal	McGehee Water and Sewer	106,315	2,433		29,407	31,840	(6,181)	(186,618)	(745)	(8,715)	(202,896)	(10,542)	3,549	(6,993)
Municipal	Mena Water and Sewer	239,368	5,478		67,505	72,983	(15,352)	(420,172)	(1,677)	(18,723)	(455,924)	(23,734)	11,655	(12,079)
Municipal	Mount Pleasant Water	30,284	693		5,182	5,875	(1,942)	(53,159)	(212)	(72)	(55,385)	(3,003)	1,635	(1,368)
Municipal	North Little Rock Advertising and Promotion Commission	193,954	4,439		34,647	39,086	(12,439)	(340,455)	(1,359)	(12,739)	(366,992)	(19,231)	24,930	5,699
Municipal	Pangburn Water	61,382	1,405		14,316	15,721	(3,937)	(107,747)	(430)	(236)	(112,350)	(6,086)	5,872	(214)
Municipal	Piggott Light, Water, and Sewer	302,546	6,924		2,439	9,363	(19,403)	(531,070)	(2,119)	(120,229)	(672,821)	(29,999)	(28,264)	(58,263)
Municipal	Rogers Water Utilities	1,380,182	31,588		148,983	180,571	(88,516)	(2,422,689)	(9,668)	(39,798)	(2,560,671)	(136,851)	79,255	(57,596)
Municipal	Star City	105,673	2,419		7,425	9,844	(6,777)	(185,493)	(740)	(42,789)	(235,799)	(10,478)	(16,292)	(26,770)
Municipal	Star City Water and Sewer	113,955	2,608		27,728	30,336	(7,308)	(200,030)	(798)	(208,136)	(211,299)	(11,299)	15,029	3,730
Municipal	Town of Bigelow												(281)	(281)
Municipal	Town Of Fountain Hill	14,482	331		31,452	31,783	(929)	(25,421)	(101)	(26,451)	(1,436)	(11,665)	10,229	
Municipal	Town of Highfill	58,504	1,339		35,513	36,852	(3,752)	(102,694)	(410)	(27,675)	(134,531)	(5,801)	2,753	(3,048)
Municipal	Town of Imboden	32,957	754		51,196	51,950	(2,114)	(57,850)	(231)	(1,039)	(61,234)	(3,268)	24,641	21,373
Municipal	Van Buren Municipal Utilities	637,736	14,596		51,609	66,205	(40,900)	(1,119,434)	(4,467)	(4,624)	(1,169,434)	(63,234)	3,324	(59,910)
Municipal	Vilonia Waterworks Association	240,182	5,497		15,205	20,702	(15,404)	(421,600)	(1,682)	(29,799)	(468,485)	(23,815)	(3,845)	(27,660)
Municipal	Warren Water and Sewer	173,910	3,980		9,546	13,526	(11,154)	(305,271)	(1,218)	(19,576)	(337,219)	(17,244)	(11,713)	(34,957)
Municipal	Wynne Water Utilities	299,839	6,862		25	6,887	(19,230)	(526,318)	(2,100)	(21,576)	(569,224)	(29,730)	(17,964)	(47,694)
Other	Alpine Public Water Authority	13,091	300		280	580	(840)	(22,978)	(92)	(1,387)	(25,297)	(1,298)	1,676	378
Other	Benton County Solid Waste Management District	130,612	2,989		13,513	16,502	(8,377)	(229,269)	(915)	(127,166)	(385,727)	(12,951)	(24,962)	(37,913)
Other	Blytheville-Gosnell Airport	115,295	2,639		11,340	13,979	(7,394)	(202,382)	(808)	(31,015)	(241,599)	(11,432)	(10,715)	(22,147)
Other	Boone County Regional Airport	18,161	416		1,095	1,511	(1,165)	(31,879)	(127)	(2,507)	(35,678)	(1,801)	716	(1,085)
Other	Boston Mountain Solid Waste District	311,685	7,133		48,076	55,209	(19,990)	(547,113)	(2,183)	(23,105)	(592,391)	(30,905)	49,926	19,021
Other	Buffalo Island Regional Water District	62,355	1,427		12,603	14,030	(3,999)	(109,454)	(437)	(5,847)	(119,737)	(6,183)	(773)	(6,956)
Other	Clark County Water Facilities	17,851	409		3,143	3,552	(1,145)	(31,335)	(125)	(50,743)	(83,348)	(1,770)	(13,436)	(15,206)
Other	Fulton County Water Authority	33,412	765		54,647	55,412	(2,143)	(58,649)	(234)	(61,026)	(63,313)	25,319	22,006	
Other	Hardin Public Water Authority	34,556	791		85,311	86,102	(2,216)	(60,658)	(242)	(63,116)	(63,426)	(3,426)	28,747	25,321
Other	Highway 71 Water District	94,102	2,154		31,849	34,003	(6,035)	(165,180)	(659)	(3,931)	(175,805)	(9,331)	62,005	52,674
Other	Hot Spring County Solid Waste Authority	366,831	8,396		25,677	34,073	(23,526)	(643,913)	(2,570)	(11,239)	(681,248)	(36,373)	1,953	(34,420)
Other	James Fork Regional Water District	271,036	6,203		30,058	36,261	(17,383)	(475,760)	(1,899)	(5,822)	(500,864)	(26,874)	(1,739)	(28,613)
Other	Kimzey Regional Water District	230,319	5,271		17,686	22,957	(14,771)	(404,288)	(1,613)	(5,935)	(426,607)	(22,837)	9,304	(13,533)
Other	Little River Rural Development Authority Water System	86,900	1,989		29,578	31,567	(6,573)	(152,539)	(609)	(15,542)	(174,263)	(6,616)	25,418	16,802
Other	Madison County Water Facilities Board	184,624	4,225		14,572	18,797	(11,841)	(324,077)	(1,293)	(8,788)	(345,999)	(18,306)	41,644	23,338
Other	Magnet Butterfield Water	35,410	810		58,678	59,488	(2,271)	(62,156)	(248)		(64,675)	(2,511)	26,901	23,390
Other	Marion County Regional Airport				572	572				(4,900)	(4,900)		(1,763)	(1,763)
Other	Milltown-Washburn Water Authority	80,021	1,831		2,252	4,083	(5,132)	(140,464)	(561)	(28,008)	(174,165)	(7,934)	(1,949)	(9,883)
Other	Montgomery County Regional Public Water Authority	30,633	701		7,271	7,972	(1,965)	(53,771)	(215)	(3,381)	(56,332)	(3,037)	3,432	395
Other	Nevada County-Prescott Solid Waste	28,876	661		174	835	(1,852)	(50,687)	(202)	(2,667)	(55,408)	(2,863)	(591)	(3,454)
Other	North Garland County Regional Water District	161,778	3,703		30,922	34,625	(10,375)	(283,976)	(1,133)		(295,484)	(16,041)	16,390	349
Other	Northeast Arkansas Regional Solid Waste Management District	190,251	4,354		1,811	6,165	(12,202)	(333,954)	(1,333)	(72,736)	(420,225)	(18,864)	(32,113)	(50,977)
Other	Northeast Public Water Authority	76,672	1,755		127,280	129,015	(4,917)	(134,586)	(537)		(140,040)	(7,602)	58,266	50,664
Other	Paragould Housing Authority	184,572	4,224		57,592	61,816	(11,837)	(323,987)	(1,293)	(6,909)	(344,026)	(18,301)	22,651	4,550
Other	Paron-Owensville Water Authority				2	2				(64,540)	(64,540)		(27,905)	(27,905)
Other	Pulaski Area Geographic Information System	131,225	3,003		22,340	25,343	(8,416)	(230,344)	(919)	(582)	(240,261)	(13,011)	3,832	(9,179)
Other	Pulaski County Solid Waste Management District	96,843	2,216		5,066	7,282	(6,211)	(169,992)	(678)	(33,697)	(210,578)	(9,602)	(36,947)	(46,549)
Other	Riversouth Rural Water District	55,788	1,277		1,623	2,900	(3,578)	(97,927)	(391)	(1,548)	(103,444)	(5,532)	(1,342)	(6,874)
Other	Saline County Regional Solid Waste Management District	51,694	1,183		8,381	9,564	(3,315)	(90,741)	(362)	(8,777)	(103,195)	(5,126)	(21,327)	(26,453)
Other	Sardis Water Association	220,140	5,038		65,715	70,753	(14,118)	(386,420)	(1,542)	(17,606)	(419,686)	(21,828)	16,381	(5,447)
Other	South Bend Fire District No. 10	10,331	236		262	498	(663)	(18,134)	(72)	(1,805)	(20,674)	(1,024)	2,974	1,950
Other	Southeast White County Water Association	82,838	1,896		47,288	49,184	(5,313)	(145,409)	(580)	(10,648)	(161,950)	(6,214)	5,272	(2,942)
Other	Southwest Boone County Water Association	58,125	1,330		5	1,335	(3,728)	(102,028)	(407)	(12,912)	(119,075)	(3,763)	(11,009)	(16,772)
Other	Southwest White County Water Association	140,044	3,205		52,010	55,215	(6,982)	(245,824)	(981)	(3,161)	(256,103)	(13,886)	24,647	10,761
Other	Upper Southwest Arkansas Regional Solid Waste Management District	342,482	7,838		14,386	22,224	(21,965)	(601,172)	(2,399)	(60,771)	(686,307)	(33,958)	(7,202)	(41,160)
Other	Washington Water Authority	339,592	7,772		64,042	71,814	(21,779)	(596,099)	(2,379)	(194)	(620,451)	(33,672)	44,424	10,752

**ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
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FOR THE YEAR ENDED JUNE 30, 2021**

Schedule 2

Division	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
		Net Pension Liability	Differences Between Expected and Actual Experience	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	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 Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Employer Contributions and Proportionate Share of Contributions
Other	Watson Chapel Water Association	\$ 116,075	\$ 2,657		\$ 202,288	\$ 204,945	\$ (7,444)	\$ (203,752)	\$ (813)	\$ (212,009)	\$ (11,509)	\$ 89,066	\$ 77,557
School District	Alma School District No.30											(127)	(127)
School District	Alpena School District No.5	2,847	65		2	67	(183)	(4,997)	(20)	(10,393)	(15,593)	(282)	(4,487)
School District	Arkadelphia School District No.1											(425)	(425)
School District	Ashdown School District No.31											(425)	(425)
School District	Atkins School District No.18	3,288	75		376	451	(211)	(5,771)	(23)	(6,272)	(6,272)	(326)	(1,810)
School District	Bald Knob School District	4,266	98		1,511	1,609	(274)	(7,488)	(30)	(208)	(8,000)	(423)	651
School District	Barton School District No.4												228
School District	Bauxite School District No.14									(138)	(138)		(1,456)
School District	Beebe School District												(1,456)
School District	Benton School District No.8	4,289	98		2	100	(275)	(7,528)	(30)	(7,045)	(14,878)	(425)	(4,486)
School District	Bentonville School District No.6												(4,911)
School District	Bergman School District No.3	2,491	57		359	416	(160)	(4,373)	(17)	(297)	(4,847)	(247)	(45)
School District	Berryville School District	1,860	43		1	44	(119)	(3,265)	(13)	(4,197)	(7,594)	(184)	(1,711)
School District	Blytheville School District No.5									(2,910)	(2,910)		(3,993)
School District	Booneville School District No.65	4,212	96		61	157	(270)	(7,394)	(30)	(998)	(8,692)	(418)	(4,224)
School District	Bradley School District No.20									(181)	(181)		(1,338)
School District	Brinkley School District									(29)	(29)		(396)
School District	Brookland School District No.14												(3,220)
School District	Cabot School District No.4	1,171	27		1	28	(75)	(2,055)	(8)	(6,166)	(8,304)	(116)	(3,104)
School District	Cadaville School District No.44												(688)
School District	Clarendon School District No.6												(688)
School District	Clarksville School District No.17	5,964	136		1,001	1,137	(382)	(10,469)	(42)	(6,941)	(17,834)	(591)	(3,542)
School District	Clinton School District												(688)
School District	Concord School District												(697)
School District	Conway School District	3,993	91		212	303	(256)	(7,009)	(28)	(533)	(7,826)	(396)	(3,495)
School District	Corning School District No.8												(3,891)
School District	Cossatot River School District	3,731	85		1,907	1,992	(239)	(6,549)	(26)	(59)	(6,873)	(370)	573
School District	Cotter School District No.60									(274)	(274)		203
School District	Crossett School District No.52												(2,122)
School District	Cutter Morning Star Schools												(351)
School District	Dardanelle School District No.15												(1,640)
School District	Deer School District No.21									(106)	(106)		(1,640)
School District	Des Arc School District No.5	2,738	63		490	553	(176)	(4,806)	(19)	(271)	(5,272)	(271)	(1,849)
School District	Dollarway School District No.2				362	362				(2,938)	(2,938)		(2,120)
School District	Dover School District No.17									(57)	(57)		(1,917)
School District	Dumas Special School District									(1,933)	(1,933)		(730)
School District	El Dorado School District No.15	2,358	54		340	394	(151)	(4,139)	(17)	(1,037)	(5,344)	(234)	(1,005)
School District	England School District No.2				19	19				(3,250)	(3,250)		(781)
School District	Fairview School District	6,501	149		3,873	4,022	(417)	(11,411)	(46)	(3,327)	(15,201)	(645)	(2,558)
School District	Fayetteville School District No.1	15,955	365		68	433	(1,023)	(28,006)	(112)	(16,360)	(45,501)	(1,582)	(4,121)
School District	Flippin School District No.26												(9,811)
School District	Fordyce School District No.39												(458)
School District	Foreman School District No.25												(458)
School District	Forrest City School District	10,265	235		77	312	(658)	(18,019)	(72)	(21,173)	(39,922)	(1,018)	(10,667)
School District	Fort Smith School District	14,915	341		501	842	(957)	(26,181)	(104)	(23,147)	(50,389)	(1,479)	(21,423)
School District	Fouke School District No.15												(11,685)
School District	Genoa Central School District No.1				1	1				(21)	(21)		(22,902)
School District	Gentry School District No.19												(455)
School District	Green Forest School District				95	95				(4,601)	(4,601)		(2,439)
School District	Greenwood School District No.25	995	23			23	(64)	(1,747)	(7)	(898)	(898)		(2,439)
School District	Hamburg School District No.51									(3,866)	(3,866)		(881)
School District	Harrison School District No.1									(1,394)	(3,212)	(99)	(881)
School District	Hazen School District No.2									(3,866)	(3,866)		(1,207)
School District	Heber Springs School District No.1												(3,562)
School District	Helena-West Helena School District No.2	10,325	236		7,103	7,339	(662)	(18,123)	(72)	(7,195)	(26,052)	(1,024)	(2,784)
School District	Highland School District No.42												(3,808)
School District	Hope School District No.1A	12,522	287		3,174	3,461	(803)	(21,980)	(88)	(2,110)	(24,981)	(1,242)	(1,261)
School District	Horatio School District No.55	2,006	46		120	166	(129)	(3,521)	(14)	(234)	(3,898)	(199)	(2,503)
School District	Hot Springs School District	8,311	190		2	192	(533)	(14,589)	(58)	(26,167)	(41,347)	(824)	(1,111)
School District	Hoxie School District No.46												(310)
School District	Huntsville School District	3,133	72		1,000	1,072	(201)	(5,499)	(22)	(174)	(5,896)	(311)	(18,152)
School District	Izard County Consolidated School District No.1												(1,022)
School District	Jackson County School District No.5												(1,333)
School District	Jasper School District No.1												

**ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
FOR THE YEAR ENDED JUNE 30, 2021**

Schedule 2

		Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
Division	Employer	Net Pension Liability	Differences Between Expected and Actual Experience	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	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 Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Pension Expense
School District	Jonesboro School District No.1	\$ 3,446	\$ 79		\$ 779	\$ 858	\$ (221)	\$ (6,049)	\$ (24)	\$ (438)	\$ (6,732)	\$ (342)	\$ 179	\$ (163)
School District	Junction City School District No.75	1,268	29		173	202	(81)	(2,227)	(9)	(60)	(2,377)	(126)	(7)	(133)
School District	Lafayette County School District				1	1				(3,751)	(3,751)		(2,324)	(2,324)
School District	Lake Hamilton School District No.5									(563)	(563)		(2,216)	(2,216)
School District	Lakeside School District No.1												(318)	(318)
School District	Lavaca School District No. 3													
School District	Lee County School District	2,764	63		716	779	(177)	(4,853)	(19)	(1,911)	(6,960)	(274)	(1,246)	(1,520)
School District	Little Rock School District	24,040	550		3	553	(1,542)	(42,198)	(168)	(63,347)	(107,255)	(2,384)	(58,509)	(60,893)
School District	Lonoke School District No.1												(1,306)	(1,306)
School District	Magazine School District No.15									(1,508)	(1,508)		(1,358)	(1,358)
School District	Magnolia School District No.14				1	1				(3,662)	(3,662)		(1,390)	(1,390)
School District	Malvern School District									(5,669)	(5,669)		(287)	(287)
School District	Marion School District No.3									(1,083)	(1,083)	(693)	(8,900)	(8,900)
School District	McCrory School District No.12	6,993	160		2,258	2,418	(448)	(12,275)	(49)	(1,083)	(13,855)	(693)	285	(408)
School District	McNeil School District No.37 (Stephens)													
School District	Mountain Home School District No.9	1,568	36		4	40	(101)	(2,753)	(11)	(540)	(3,405)	(155)	(612)	(767)
School District	Mountain View School District												(902)	(902)
School District	Mountainburg School District No.16									(2,143)	(2,143)		(1,984)	(1,984)
School District	Newport School District													
School District	North Little Rock School District	4,817	110		1	111	(309)	(8,455)	(34)	(11,088)	(19,886)	(478)	(9,187)	(9,665)
School District	Oceola School District No.1									(96)	(96)		(1,157)	(1,157)
School District	Ozark School District No.14									(1,006)	(1,006)		(2,280)	(2,280)
School District	Paragould School District No.1									(1,975)	(1,975)		(695)	(695)
School District	Piggott School District No.52									(1,975)	(1,975)		(802)	(802)
School District	Pine Bluff School District No.3	15,235	349		2	351	(977)	(26,742)	(107)	(21,873)	(49,699)	(1,511)	(17,376)	(18,887)
School District	Pocahontas School District No. 19													
School District	Pottsville School District No.61	2,583	59		115	174	(166)	(4,535)	(18)	(90)	(4,809)	(256)	(51)	(307)
School District	Pulaski County Special School District	3,179	73		1	74	(204)	(5,580)	(22)	(22,907)	(28,713)	(315)	(21,089)	(21,404)
School District	Rogers School District No.30									(296)	(296)		(1,290)	(1,290)
School District	Russellville School District No.14	7,338	168		1	169	(471)	(12,880)	(51)	(11,712)	(25,114)	(728)	(5,350)	(6,078)
School District	Searcy County School District No.17	1,971	45		1,788	1,833	(126)	(3,459)	(14)	(709)	(4,308)	(195)	402	207
School District	Sheridan School District No.37	1,526	35		2	37	(98)	(2,679)	(11)	(11,313)	(14,101)	(151)	(5,723)	(5,723)
School District	Shirley School District No.3									(416)	(416)		(3,344)	(3,344)
School District	Siloam Springs School District No.21	6,656	152		1,412	1,564	(427)	(11,683)	(47)	(2,540)	(14,697)	(660)	(1,271)	(1,931)
School District	Smackover School District No.39													
School District	South Central Service Cooperative													
School District	South Conway County School District	9,583	219		3,086	3,305	(615)	(16,822)	(67)	(225)	(17,729)	(950)	904	(46)
School District	South Mississippi County School District No.57	238	5		63	68	(15)	(417)	(2)	(2,929)	(3,363)	(24)	(986)	(1,010)
School District	South Pike County School District				52	52				(5,526)	(5,526)		(1,902)	(1,902)
School District	Southside School District No.3				1	1				(6,502)	(6,502)		(2,451)	(2,451)
School District	Springdale School District No.50													
School District	Stuttgart School District												(756)	(756)
School District	Texarkana School District No.7												(626)	(626)
School District	Trumann School District No.22												(140)	(311)
School District	Two Rivers School District	1,722	39		180	219	(110)	(3,022)	(12)	(156)	(3,300)	(171)	(4,966)	(5,343)
School District	Valley Springs School District No. 2												(1,097)	(1,097)
School District	Van Buren School District No.42	3,806	87		241	328	(244)	(6,681)	(27)	(9,198)	(16,150)	(377)	(4,966)	(5,343)
School District	Vilonia School District													
School District	Waldron School District	1,621	37		1,573	1,610	(104)	(2,845)	(11)	(400)	(3,360)	(161)	275	114
School District	Warren School District No.1	3,235	74		1	75	(207)	(5,679)	(23)	(398)	(6,307)	(321)	(277)	(598)
School District	Watson Chapel School District No.24									(3,182)	(3,182)		(4,297)	(4,297)
School District	West Memphis School District No.4									(765)	(765)		(5,894)	(5,894)
School District	White Hall School District									(11)	(11)		(701)	(701)
School District	Wynne School District No.9				8	8				(1,062)	(1,062)		(840)	(840)
School District	Yellville-Summit School District No.4									(2,283)	(2,283)		(2,043)	(2,043)
State	Administrative Office of the Courts	8,483,331	194,155		516,983	711,138	(544,069)	(14,891,128)	(59,424)	(135,388)	(15,630,009)	(841,157)	118,635	(722,522)
State	Arkansas Appraiser Licensing and Certification Board	55,521	1,271		7,660	8,931	(3,561)	(97,459)	(389)	(56,854)	(158,263)	(5,505)	(21,650)	(27,155)
State	Arkansas Athletic Commission	16,175	370		25,282	25,652	(1,037)	(28,392)	(113)	(29,542)	(1,604)	(12,152)	10,548	10,548
State	Arkansas Board of Abstracters' Examiners									(3,823)	(3,823)		(1,715)	(1,715)
State	Arkansas Board of Dispensing Opticians	5,213	119		1,222	1,341	(334)	(9,151)	(37)	(21)	(9,543)	(517)	278	(239)
State	Arkansas Board of Examiners in Counseling	71,060	1,626		19,276	20,902	(4,557)	(124,734)	(498)	(9,738)	(139,527)	(7,046)	7,719	673
State	Arkansas Board of Examiners in Speech-Language Pathology and Audiology	6,254	143		1,076	1,219	(401)	(10,978)	(44)	(30,216)	(41,639)	(620)	(11,613)	(12,233)
State	Arkansas Board of Geologists	1,633	37		16,828	16,865	(105)	(2,867)	(11)	(23,054)	(26,037)	(162)	447	285
State	Arkansas Board of Hearing Instrument Dispensers	6,679	153		5,987	6,140	(428)	(11,724)	(47)	(1,426)	(13,625)	(662)	4,418	3,756
State	Arkansas Building Authority													

**ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
FOR THE YEAR ENDED JUNE 30, 2021**

Schedule 2

Division	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
		Net Pension Liability	Differences Between Expected and Actual Experience	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	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 Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Pension Expense
State	Arkansas Bureau of Legislative Research	\$ 3,563,685	\$ 81,561		\$ 878,002	\$ 959,563	\$ (228,553)	\$ (6,255,478)	\$ (24,963)	\$ (17,365)	\$ (6,526,359)	\$ (353,354)	\$ 287,285	\$ (66,069)
State	Arkansas Burial Association Board									(29,905)	(29,905)		(25,747)	(25,747)
State	Arkansas Commission on Law Enforcement Standards and Training	669,580	15,324		8,965	24,289	(42,943)	(1,175,341)	(4,690)	(377,957)	(1,600,931)	(66,392)	(62,282)	(148,674)
State	Arkansas Contractors Licensing Board	307,794	7,044		47,306	54,350	(19,740)	(540,284)	(2,156)	(3,535)	(565,715)	(30,519)	(9,843)	(40,362)
State	Arkansas County Conservation District	54,745	1,253		34,821	36,074	(5,511)	(96,097)	(383)	(435)	(100,426)	(5,428)	14,109	8,681
State	Arkansas Court of Appeals	1,453,057	33,256		660,792	694,048	(93,190)	(2,550,608)	(10,178)	(9,730)	(2,663,706)	(144,076)	230,060	85,984
State	Arkansas Crime Information Center	677,367	15,503		141	15,644	(43,442)	(1,189,009)	(4,745)	(883,346)	(2,120,542)	(67,164)	(324,399)	(391,563)
State	Arkansas Department of Agriculture	7,905,212	180,923		682	181,605	(506,992)	(13,876,333)	(55,374)	(1,754,255)	(16,192,954)	(783,834)	(191,636)	(1,575,470)
State	Arkansas Department of Correction	58,845,123	1,346,765		1,917,437	3,264,202	(3,773,967)	(103,293,181)	(412,198)	(16,898,964)	(124,378,310)	(5,834,732)	(6,992,093)	(11,826,825)
State	Arkansas Department of Emergency Management	1,691,766	38,719		327,766	366,485	(108,500)	(2,969,623)	(11,850)	(3,089,973)	(167,745)	172,309	4,564	4,564
State	Arkansas Department of Finance and Administration	35,436,928	811,031		3,078	814,109	(2,272,708)	(62,203,847)	(248,228)	(6,456,080)	(71,180,863)	(3,513,715)	(3,753,066)	(7,266,721)
State	Arkansas Department of Higher Education	829,526	18,985		232,372	251,722	(53,201)	(1,456,100)	(5,811)	(7,460)	(1,522,572)	(82,251)	117,398	35,147
State	Arkansas Department of Rural Services													
State	Arkansas Development Finance Authority	1,172,128	26,826		108	26,934	(75,173)	(2,057,483)	(8,211)	(436,960)	(2,577,827)	(116,221)	(182,558)	(298,779)
State	Arkansas Dietetics Licensing Board	8,436	193		1,448	1,641	(541)	(14,808)	(59)	(133)	(15,541)	(836)	291	(545)
State	Arkansas Disability Determination for Social Security Administration	11,607,548	265,657		6,292,352	6,558,009	(744,437)	(20,375,189)	(81,308)	(211,656)	(21,412,590)	(1,150,935)	1,566,878	415,943
State	Arkansas Economic Development Commission	1,664,110	38,086		183	38,269	(106,726)	(2,921,078)	(11,657)	(1,374,100)	(4,413,561)	(166,003)	(680,164)	(845,167)
State	Arkansas Employment Security Department	15,868,389	363,174		6,664,098	7,027,272	(1,017,702)	(27,854,412)	(11,155)	(54,785)	(29,038,054)	(1,573,415)	2,466,077	892,662
State	Arkansas Ethics Commission	260,298	5,957		122,059	128,016	(16,694)	(456,911)	(1,823)	(475,428)	(25,810)	53,686	27,876	27,876
State	Arkansas Fair Housing Commission	125,279	2,867		42,555	45,422	(8,035)	(219,907)	(878)	(131,667)	(360,487)	(12,422)	(18,146)	(30,568)
State	Arkansas Fire Protection Licensing Board	20,962	480		7,634	8,114	(1,344)	(36,795)	(147)	(25,060)	(63,346)	(2,078)	(8,353)	(11,031)
State	Arkansas Forestry Commission				1,485	1,485				(2,390)	(2,390)		(81)	(81)
State	Arkansas Game and Fish Commission	11,213,241	256,618		1,313,241	1,569,859	(719,106)	(19,681,862)	(78,542)	(637,767)	(21,117,277)	(1,111,771)	439,400	(672,371)
State	Arkansas Game and Fish Commission - Wildlife Officers	647,782	14,826		194,541	209,367	(41,545)	(1,137,078)	(4,538)	(1,885,236)	(3,068,397)	(64,230)	(808,204)	(872,434)
State	Arkansas Geographic Information Office	281,077	6,433		28,689	35,122	(18,027)	(493,385)	(1,969)	(33,232)	(546,613)	(27,870)	26,212	(1,658)
State	Arkansas Geological Survey	361,805	8,280		16,954	25,234	(23,204)	(635,091)	(2,534)	(441,955)	(1,102,784)	(35,874)	(158,060)	(193,934)
State	Arkansas History Commission												(78,592)	(78,592)
State	Arkansas Home Inspector Registration Board	16,324	374		2,250	2,624	(1,047)	(28,654)	(114)	(24)	(29,839)	(1,619)	2,955	1,336
State	Arkansas Judicial Discipline and Disability Commission	156,489	3,582		25,499	29,081	(10,036)	(274,692)	(1,096)	(1,866)	(287,690)	(15,517)	(1,387)	(16,904)
State	Arkansas Legislative Audit	9,944,177	227,588		1,649,291	1,876,879	(637,759)	(17,455,409)	(69,657)	(885,764)	(19,048,589)	(988,005)	24,587	(961,418)
State	Arkansas Lottery Commission	1,476,746	33,798		121,381	155,179	(94,709)	(2,592,191)	(10,344)	(97,371)	(2,794,615)	(146,425)	(25,197)	(171,622)
State	Arkansas Manufactured Home Commission	51,495	1,179		2,373	3,552	(3,303)	(90,391)	(361)		(94,055)	(3,106)	1,620	(3,486)
State	Arkansas Minority Health Commission	135,566	3,103		13,261	16,364	(6,694)	(237,964)	(950)	(18,448)	(266,056)	(13,442)	6,854	(6,588)
State	Arkansas Motor Vehicle Commission	80,761	1,848		12,732	14,580	(5,180)	(141,763)	(566)	(22,047)	(169,556)	(8,008)	(15,299)	(23,307)
State	Arkansas Natural Resources Commission	1,158,828	26,522		114	26,636	(74,320)	(2,034,137)	(8,117)	(791,830)	(2,908,404)	(114,902)	(440,023)	(554,925)
State	Arkansas Northeastern College	477,140	10,920		227,657	238,577	(30,601)	(637,542)	(3,342)	(67,251)	(698,736)	(47,310)	61,872	14,562
State	Arkansas Oil and Gas Commission	594,676	13,610		48	18,898	(38,139)	(1,043,859)	(4,166)	(605,600)	(1,691,764)	(58,965)	(233,011)	(291,976)
State	Arkansas Parole Board	513,074	11,743		5	11,788	(32,905)	(900,620)	(3,594)	(123,429)	(1,060,548)	(50,873)	(68,181)	(119,054)
State	Arkansas Psychology Board	27,807	636		8,227	8,863	(1,783)	(48,811)	(195)	(16,627)	(67,416)	(2,757)	114	(2,643)
State	Arkansas Public Defender Commission	7,538,334	172,527		933,848	1,106,375	(483,463)	(13,232,336)	(52,804)	(10,278)	(13,778,881)	(747,456)	344,987	(402,469)
State	Arkansas Public Employees Retirement System													
State	Arkansas Public Service Commission	2,528,330	57,865		203	58,068	(162,152)	(4,438,078)	(17,710)	(187,587)	(4,805,527)	(250,694)	(193,310)	(444,004)
State	Arkansas Real Estate Commission	226,305	5,179		18	5,197	(14,514)	(397,242)	(1,585)	(28,724)	(442,065)	(22,439)	(10,543)	(32,982)
State	Arkansas Rehabilitation Services	1,217,762	27,870		1,893,596	1,921,466	(78,100)	(2,137,586)	(8,530)	(20,899)	(2,245,115)	(120,746)	626,574	505,828
State	Arkansas Science and Technology Authority													
State	Arkansas Sentencing Commission	69,257	1,585		35,421	37,006	(4,442)	(121,570)	(485)	(27,776)	(154,273)	(6,867)	(7,805)	(14,672)
State	Arkansas Social Work Licensing Board	36,877	844		7,582	8,426	(2,365)	(64,731)	(258)		(67,354)	(3,656)	8,938	5,282
State	Arkansas Spinal Cord Commission	394,615	9,031		18,324	27,355	(25,308)	(692,684)	(2,764)	(42,936)	(763,692)	(39,128)	(13,480)	(52,608)
State	Arkansas State Board of Architects, Landscape Architects, and Interior Designers	26,067	597		28	625	(1,672)	(45,757)	(183)	(65,275)	(112,887)	(2,585)	(30,441)	(33,026)
State	Arkansas State Board of Barber Examiners	43,153	988		2,839	3,827	(2,768)	(75,748)	(302)	(48,848)	(127,666)	(4,279)	(18,459)	(22,738)
State	Arkansas State Board of Chiropractic Examiners	23,262	532		2,663	3,195	(1,492)	(40,834)	(163)	(93)	(42,582)	(2,307)	2,441	134
State	Arkansas State Board of Collection Agencies	48,003	1,099		1,659	1,264	(3,079)	(64,261)	(336)	(52,648)	(140,324)	(4,760)	(22,214)	(26,974)
State	Arkansas State Board of Dental Examiners	42,919	982		5,193	6,175	(2,753)	(75,338)	(301)	(33,449)	(111,841)	(4,256)	(19,626)	(23,882)
State	Arkansas State Board of Election Commissioners	153,543	3,514		38,418	41,932	(9,847)	(269,520)	(1,076)	(9,677)	(290,120)	(15,224)	2,851	(12,373)
State	Arkansas State Board of Embalmers and Funeral Directors									(26,915)	(26,915)		(20,656)	(20,656)
State	Arkansas State Board of Licensure for Professional Engineers and Surveyors	119,215	2,728		22,146	24,874	(7,646)	(209,263)	(835)	(184)	(217,928)	(11,821)	7,636	(14,185)
State	Arkansas State Board of Massage Therapy												(1,741)	(1,741)
State	Arkansas State Board of Nursing	596,900	13,661		18,076	31,737	(38,282)	(1,047,762)	(4,181)	(40,670)	(1,130,895)	(58,185)	(17,781)	(76,966)
State	Arkansas State Board of Optometry	31,975	732		2,757	3,489	(2,051)	(56,127)	(224)	(146)	(58,548)	(3,170)	(125)	(3,295)
State	Arkansas State Board of Pharmacy	374,304	8,567		77,524	86,091	(24,006)	(657,031)	(2,622)	(69,464)	(753,123)	(37,114)	14,518	(22,596)
State	Arkansas State Board of Physical Therapy	39,047	894		8,054	8,948	(2,504)	(68,540)	(274)	(2,996)	(74,314)	(3,872)	(479)	(4,351)
State	Arkansas State Board of Public Accountancy	181,297	4,149		1,729	5,878	(11,627)	(318,239)	(1,270)	(13,745)	(344,881)	(17,976)	(7,696)	(25,672)
State	Arkansas State Child Abuse and Neglect Prevention Board									(2,621)	(2,621)		(21,523)	(21,523)
State	Arkansas State Claims Commission	146,219	3,346		18,988	22,334	(9,378)	(256,664)	(1,024)	(3,121)	(270,187)	(14,498)	3,468	(11,030)
State	Arkansas State Crime Laboratory	2,927,876	67,009		173,713	240,722	(187,776)	(6,139,417)	(20,509)	(375,084)	(5,722,786)	(290,311)	34,571	(255,740)

**ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
FOR THE YEAR ENDED JUNE 30, 2021**

Schedule 2

Division	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
		Net Pension Liability	Differences Between Expected and Actual Experience	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	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 Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Pension Expense
State	Arkansas State Library	\$ 644,222	\$ 14,744		\$ 54	\$ 14,798	\$ (41,316)	\$ (1,130,828)	\$ (4,513)	\$ (139,450)	\$ (1,316,107)	\$ (63,877)	\$ (82,785)	\$ (146,662)
State	Arkansas State Medical Board	386,227	8,839		42	8,881	(24,770)	(677,959)	(2,705)	(348,458)	(1,053,892)	(38,296)	(184,169)	(222,465)
State	Arkansas State Military Department	5,821,047	133,224		94,782	228,006	(373,326)	(10,217,914)	(40,775)	(11,464,767)	(57,190)	(173,463)	(750,643)	
State	Arkansas State Military Department - Civilian Firefighters	2,125,766	48,652		841,029	889,681	(136,354)	(3,731,442)	(14,891)	(126,905)	(4,009,572)	(210,778)	641,325	430,547
State	Arkansas State Police	6,063,481	138,773		484,989	623,762	(388,875)	(10,643,470)	(42,473)	(1,992,236)	(13,067,054)	(601,219)	(496,318)	(1,097,535)
State	Arkansas State Tobacco Settlement Commission	5,169	118		603	721	(332)	(9,074)	(36)	(51,210)	(60,652)	(513)	(23,060)	(23,573)
State	Arkansas State Treasurer	921,050	21,080		159,332	180,412	(59,071)	(1,616,755)	(6,452)	(36,465)	(1,718,743)	(91,326)	37,738	(53,588)
State	Arkansas State University	1,284,195	29,391		106	29,497	(82,360)	(2,254,198)	(8,996)	(334,624)	(2,680,178)	(127,333)	(408,334)	(535,667)
State	Arkansas State University - Beebe	286,912	6,566		32	6,598	(18,401)	(503,628)	(2,010)	(293,645)	(817,684)	(28,448)	(182,050)	(210,498)
State	Arkansas State University - Mountain Home													
State	Arkansas State University - Newport	97,125	2,223		11	2,234	(6,229)	(170,488)	(680)	(78,192)	(255,589)	(9,630)	(47,761)	(57,391)
State	Arkansas Student Loan Authority													
State	Arkansas Supreme Court	1,370,209	31,359		472,388	503,747	(87,877)	(2,405,183)	(9,598)	(372)	(2,503,030)	(135,862)	185,778	49,916
State	Arkansas Supreme Court - Bar of Arkansas	547,468	127,619		115,089	127,619	(33,111)	(960,992)	(3,835)	(35,423)	(1,035,361)	(54,284)	55,975	1,691
State	Arkansas Tech University	4,595,350	105,172		304,361	409,533	(294,718)	(8,066,400)	(32,189)	(1,335,635)	(9,728,942)	(455,647)	(35,639)	(491,286)
State	Arkansas Tobacco Control Board	231,590	5,300		17,774	23,074	(14,853)	(406,519)	(1,622)	(655,118)	(1,078,112)	(22,963)	(234,677)	(257,640)
State	Arkansas Towing and Recovering Board	57,385	1,313		1,564	2,877	(3,680)	(100,730)	(402)	(23,323)	(128,135)	(3,690)	(8,571)	(14,261)
State	Arkansas Veterans Child Welfare Service	33,841	775		4,835	5,610	(2,170)	(59,403)	(237)	(531)	(62,341)	(3,355)	(2,165)	(5,520)
State	Arkansas Waterways Commission	63,905	1,463		20,578	22,041	(4,098)	(112,175)	(448)	(5,026)	(121,747)	(6,336)	1,101	(5,235)
State	Ashley County Conservation District	16,967	388		31,873	32,261	(1,088)	(29,782)	(119)	(803)	(31,792)	(1,682)	9,563	7,881
State	Assessment Coordination Department	578,408	13,238		152	13,390	(37,096)	(1,015,305)	(4,052)	(158,127)	(1,214,580)	(57,352)	(79,718)	(137,070)
State	Auctioneers Licensing Board	20,949	479		230	709	(1,344)	(36,773)	(147)	(7,876)	(46,140)	(2,077)	(2,711)	(4,788)
State	Auditor of State	557,175	12,752		75,670	88,422	(35,734)	(978,031)	(3,903)	(284,312)	(1,301,980)	(55,246)	(83,842)	(139,088)
State	Auditor of State - Constitutional Officers	263,472	6,030		31,277	37,307	(16,897)	(462,483)	(1,846)	(64,564)	(545,790)	(26,124)	(13,309)	(39,433)
State	Auditor of State - Constitutional Officers	944,209	21,610		58,471	80,081	(60,556)	(1,657,407)	(6,614)	(21,503)	(1,746,080)	(93,622)	232,921	139,299
State	Auditor of State - Court Reporters													
State	Auditor of State - Deputy Prosecuting Attorney	6,828,025	156,270		1,051,643	1,207,913	(437,908)	(11,985,503)	(47,829)	(1,636,403)	(14,107,643)	(677,026)	(75,532)	(752,558)
State	Auditor of State - District Judges	1,879,685	43,020		573,517	616,537	(120,552)	(3,299,486)	(13,167)	(749,358)	(4,182,563)	(186,378)	155,346	(31,032)
State	Auditor of State - District Judges	2,676,119	61,247		891,396	952,643	(171,630)	(4,697,498)	(18,746)	(4,887,874)	(265,348)	(712,051)	446,703	(37,035)
State	Auditor of State - Drug Court, Juvenile Probation, and Intake Office													
State	Auditor of State - General Assembly House													
State	Auditor of State - General Assembly House	1,564,826	35,814		191,351	227,165	(100,358)	(2,746,802)	(10,961)	(387,398)	(3,245,519)	(155,159)	(80,669)	(235,828)
State	Auditor of State - General Assembly Senate	31,577	723		3,752	4,475	(2,025)	(55,429)	(221)	(15,987)	(73,662)	(3,311)	(12,676)	(15,807)
State	Auditor of State - General Assembly Senate	521,903	11,945		80,229	92,174	(33,472)	(916,117)	(3,656)	(117,784)	(1,071,029)	(51,749)	(14,851)	(66,600)
State	Auditor of State - Prosecuting Attorney	1,678,088	38,406		225,345	263,751	(107,622)	(2,945,615)	(11,755)	(419,779)	(3,484,771)	(166,389)	(70,092)	(236,481)
State	Auditor of State - Trial Court Administrative Assistants													
State	Baxter County Conservation District	24,574	562		3,207	3,769	(1,576)	(43,136)	(172)	(293)	(45,177)	(2,437)	(1,032)	(3,469)
State	Benton County Conservation District	21,850	500		44	544	(1,401)	(38,354)	(153)	(37,015)	(76,923)	(2,167)	(13,203)	(15,370)
State	Black River Technical College	351,862	8,053		41,588	49,641	(22,566)	(617,638)	(2,465)	(49,982)	(692,651)	(34,889)	1,146	(33,743)
State	Boone County Conservation District	18,246	418		4,214	4,632	(1,170)	(32,028)	(128)	(883)	(34,209)	(1,809)	367	(1,442)
State	Buffalo Conservation District	28,652	656		10,176	10,832	(1,838)	(50,293)	(201)	(11,874)	(64,206)	(2,841)	(178)	(3,019)
State	Calhoun County Conservation District	4,374	100		682	782	(281)	(7,678)	(31)	(192)	(8,182)	(434)	73	(361)
State	Capitol Zoning District Commission	57,306	1,312		8,209	9,521	(3,675)	(100,591)	(401)	(27,047)	(131,714)	(3,682)	(6,385)	(12,067)
State	Carroll County Conservation District	37,526	859		9,651	10,510	(2,407)	(65,872)	(263)	(18,165)	(86,707)	(3,721)	2,126	(1,595)
State	Chicot County Conservation District	11,529	264		1,887	2,151	(739)	(20,237)	(81)	(2,692)	(23,749)	(1,143)	(1,521)	(2,664)
State	Clark County Conservation District	6,490	149		1,600	1,749	(416)	(11,392)	(45)	(20,520)	(32,373)	(643)	(11,857)	(12,500)
State	Clay County Conservation District	28,806	659		11,050	11,709	(1,847)	(50,564)	(202)	(26,316)	(78,929)	(2,856)	794	(2,062)
State	Cleburne County Conservation District	24,117	552		1,457	2,009	(1,547)	(42,334)	(169)	(7,349)	(51,399)	(2,391)	(2,006)	(4,397)
State	Cleveland County Conservation District				102	102				(20,112)	(20,112)		(7,635)	(7,635)
State	College of the Ouachitas	167,694	3,838		43,448	47,286	(10,755)	(294,360)	(1,175)	(158,583)	(464,873)	(16,628)	16,238	(390)
State	Columbia County Conservation District	4,657	107		10,020	10,127	(299)	(8,175)	(33)	(374)	(8,881)	(462)	(257)	(719)
State	Commissioner of State Lands	847,182	19,389		46,503	65,892	(54,333)	(1,487,092)	(5,934)	(178,074)	(1,725,433)	(84,002)	(70,285)	(154,287)
State	Conway County Conservation District	29,993	684		20,231	20,915	(1,917)	(52,472)	(209)	(6,990)	(61,588)	(2,964)	(5,848)	(8,810)
State	Cossatot Conservation District	49,768	1,139		57,397	58,536	(3,192)	(87,360)	(349)	(90,901)	(149,355)	(4,935)	20,155	15,220
State	Craighead County Conservation District	39,953	914		31,047	31,961	(2,562)	(70,131)	(280)	(29,023)	(101,996)	(3,981)	4,631	670
State	Crawford County Conservation District	8,358	191		570	761	(536)	(14,670)	(59)	(274)	(15,539)	(829)	113	(716)
State	Crittenden County Conservation District	61,374	1,405		56,932	58,337	(3,936)	(107,732)	(430)	(17,235)	(129,333)	(6,085)	32,861	26,776
State	Crooked Creek Conservation District	55,364	1,267		81,555	82,822	(3,551)	(97,183)	(388)	(1,272)	(102,394)	(3,490)	26,251	20,761
State	Cross County Conservation District	21,109	483		3,513	3,996	(1,354)	(37,053)	(148)	(14,845)	(53,400)	(2,093)	(461)	(2,554)
State	Dallas County Conservation District	6,295	144		41	185	(404)	(11,050)	(44)	(2,854)	(14,352)	(624)	(1,142)	(1,766)
State	Department of Aeronautics	129,962	2,974		20,102	23,076	(8,335)	(228,128)	(910)	(2,069)	(239,442)	(12,886)	3,512	(9,374)
State	Department of Agriculture	1,197,571	27,408		2,871,941	2,899,349	(76,805)	(2,102,143)	(8,389)	(2,187,337)	(118,744)	988,738	869,994	
State	Department of Arkansas Heritage	2,038,543	46,655		6,966	53,621	(130,740)	(3,578,335)	(14,280)	(1,439,197)	(5,162,552)	(202,130)	(679,333)	(679,463)
State	Department of Commerce	630,287	14,425		1,462,414	1,476,839	(40,423)	(1,106,367)	(4,415)	(1,151,205)	(62,495)	516,010	453,515	
State	Department of Community Correction	20,931,881	479,060		393,679	872,739	(1,342,443)	(36,742,562)	(146,623)	(24,618)	(38,256,246)	(2,075,481)	671,294	(1,404,187)

**ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
FOR THE YEAR ENDED JUNE 30, 2021**

Schedule 2

Division	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
		Net Pension Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	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	Proportionate Share of Plan Pension Expense	Proportionate Share of Employer Contributions	Total Pension Expense	
State	Department of Corrections	\$ 2,913,184	\$ 66,673		\$ 7,099,256	\$ 7,165,929	\$ (186,834)	\$ (5,113,627)	\$ (20,406)	\$ (5,320,867)	\$ (288,854)	\$ 2,415,238	\$ 2,126,384
State	Department of Education				18,459	18,459			\$ (29,710)	(29,710)		(1,001)	(1,001)
State	Department of Education	250,624	5,736		493,726	499,462	(6,073)	(439,930)	(1,756)	(457,759)	(24,850)	197,374	172,524
State	Department of Education - Arkansas Educational Television Commission	59,811	1,369		4,914	1,383	(3,836)	(104,988)	(419)	(359,326)	(5,930)	(130,798)	(136,728)
State	Department of Education - Arkansas School for the Blind				16	16			(17,711)	(17,711)		(13,030)	(13,030)
State	Department of Education - Arkansas School for the Deaf	17,320	396		6,817	7,213	(1,111)	(30,403)	(121)	(42,035)	(1,717)	(4,771)	(6,488)
State	Department of Energy and Environment	2,009,788	45,997		4,909,613	4,955,610	(128,896)	(3,527,860)	(14,078)	(3,670,834)	(199,279)	1,667,314	1,468,035
State	Department of Environmental Quality	5,401,324	123,618		20,046	143,664	(346,408)	(9,481,159)	(37,835)	(13,643,400)	(535,563)	(1,274,913)	(1,810,476)
State	Department of Finance and Administration	1,055,443	24,155		2,541,582	2,565,737	(67,690)	(1,852,660)	(7,393)	(1,927,743)	(104,651)	872,327	767,676
State	Department of Health	19,924	456		136,657	137,113	(1,278)	(34,974)	(140)	(170,762)	(207,154)	(1,976)	9,165
State	Department of Health	40,400,858	924,639		3,783,620	4,708,259	(2,591,064)	(70,917,229)	(282,999)	(438,921)	(74,230,213)	(4,005,908)	(201,493)
State	Department of Human Services	109,806	2,513		170,513	173,026	(7,042)	(192,748)	(769)	(3,355)	(203,914)	(10,888)	82,102
State	Department of Human Services	114,645,874	2,623,855		569,265	3,193,120	(7,352,686)	(201,242,454)	(803,070)	(12,690,872)	(222,089,182)	(11,367,602)	(1,591,708)
State	Department of Information Systems	4,192,796	95,959		383	96,342	(268,900)	(7,359,780)	(29,370)	(9,050,947)	(1,461,733)	(918,064)	(1,333,797)
State	Department of Inspector General	533,010	12,199		1,052,694	1,064,893	(34,184)	(935,613)	(3,734)	(973,531)	(52,850)	420,000	367,150
State	Department of Labor	953,273	21,817		63,099	84,916	(61,137)	(1,673,319)	(6,677)	(1,304,552)	(3,045,685)	(94,521)	(460,558)
State	Department of Labor and Licensing	684,572	15,668		1,529,294	1,544,962	(43,904)	(1,201,656)	(4,795)	(1,250,355)	(67,878)	555,197	487,319
State	Department of Parks and Tourism	11,071,243	253,383		26,350	279,733	(710,042)	(19,433,793)	(77,552)	(4,927,872)	(25,149,259)	(1,097,758)	(1,713,350)
State	Department of Parks, Heritage, and Tourism	1,552,656	35,535		3,782,818	3,818,153	(99,578)	(2,725,439)	(10,876)	(2,835,893)	(153,952)	1,287,163	1,133,211
State	Department of Public Safety	1,716,218	39,276		4,067,972	4,107,250	(110,058)	(3,012,545)	(12,022)	(3,134,635)	(170,170)	1,412,694	1,242,524
State	Department of the Military	73,449	1,681		116,884	118,565	(6,711)	(128,928)	(514)	(134,153)	(7,283)	55,370	48,087
State	Department of Transformation and Shared Services	603,554	13,813		4,311,543	4,325,356	(38,708)	(1,059,442)	(4,228)	(5,449,443)	(6,551,821)	(59,845)	288,316
State	Department of Veterans Affairs	53,288	1,220		83,568	84,578	(3,418)	(93,538)	(373)	(97,329)	(5,284)	40,043	34,759
State	Department of Veterans Affairs	3,836,450	87,803		622,347	710,150	(246,406)	(6,734,272)	(26,874)	(430,944)	(7,438,136)	(380,399)	866,877
State	Desha County Conservation District	8,723	200		167	367	(559)	(15,312)	(61)	(3,784)	(19,716)	(865)	(3,285)
State	Disabled Veterans Service Office	9,978	228		1,143	1,371	(640)	(17,514)	(70)	(1)	(18,225)	(989)	1,332
State	Drew County Soil and Water Conservation District	35,561	814		54,937	55,751	(2,281)	(62,422)	(249)	(210)	(65,162)	(3,526)	2,745
State	Drug Task Force - 10th Judicial District	34,994	801		4,529	5,330	(2,244)	(61,426)	(245)	(4,499)	(68,414)	(3,470)	(6,570)
State	Drug Task Force - 13th Judicial District	61,756	1,413		6	1,419	(3,961)	(108,403)	(433)	(20,505)	(133,302)	(6,123)	(9,147)
State	Drug Task Force - 14th Judicial District	51,666	1,182		1,869	3,051	(3,314)	(90,691)	(362)	(3,038)	(97,405)	(3,123)	137
State	Drug Task Force - 15th Judicial District	57,700	1,321		854	2,175	(3,701)	(101,284)	(404)	(6,541)	(111,930)	(3,721)	(3,728)
State	Drug Task Force - 1st Judicial District	38,886	890		25,479	26,369	(2,494)	(68,259)	(272)	(12,305)	(83,330)	(3,856)	(5,575)
State	Drug Task Force - 20th Judicial District	60,882	1,393		81,097	82,490	(3,905)	(106,868)	(426)	(20,060)	(131,259)	(6,037)	42,382
State	Drug Task Force - 21st Judicial District	56,496	1,292		1,240	1,592	(988)	(27,033)	(108)	(9,152)	(37,281)	(1,527)	(8,940)
State	Drug Task Force - 3rd Judicial District	142,642	3,265		23,787	25,080	(3,623)	(99,169)	(396)	(23,335)	(126,523)	(5,602)	(2,738)
State	Drug Task Force - 5th Judicial District	64,395	1,474		11,739	15,004	(9,148)	(250,385)	(999)	(494)	(261,026)	(14,144)	2,002
State	Drug Task Force - Batesville	42,771	979		4,978	6,452	(4,130)	(113,035)	(451)	(15,927)	(133,543)	(6,385)	(10,495)
State	Drug Task Force - South Central	595,955	13,639		20,358	21,337	(2,743)	(75,077)	(300)	(18,809)	(96,929)	(4,241)	(10,489)
State	East Arkansas Community College	12,693	291		93,577	107,216	(38,221)	(1,046,104)	(4,175)	(13,905)	(1,102,405)	(59,091)	110,137
State	Faulkner County Conservation District	24,850	569		7,701	7,992	(814)	(22,281)	(89)	(44,351)	(67,535)	(1,259)	(11,082)
State	Franklin County Conservation District	34,399	787		994	1,563	(1,594)	(43,621)	(174)	(2,858)	(48,247)	(2,464)	(1,621)
State	Fulton County Conservation District	10,010	229		8,173	8,960	(2,206)	(60,381)	(241)	(12,264)	(75,092)	(3,411)	3,323
State	Garland County Conservation District				639	868	(642)	(17,572)	(70)	(35)	(18,319)	(993)	494
State	Grant County Conservation District												
State	Greene County Conservation District	42,474	972		16,089	17,061	(2,724)	(74,556)	(298)	(3,934)	(81,512)	(4,211)	5,459
State	Health Services Permit Agency	114,622	2,623		13,401	16,024	(7,351)	(201,201)	(803)	(5,318)	(214,673)	(11,365)	(500)
State	Hempstead County Conservation District	9,579	219		255	474	(614)	(16,815)	(67)	(417)	(17,913)	(950)	(225)
State	Henderson State University	1,197,023	27,396		33,042	60,438	(76,770)	(2,101,181)	(8,385)	(888,343)	(3,074,679)	(118,690)	(229,477)
State	Hot Spring County Conservation District	10,362	237		3,245	3,482	(665)	(18,188)	(73)	(1,741)	(20,667)	(1,027)	3,696
State	Independence County Conservation District	34,974	800		11,506	12,306	(2,243)	(61,392)	(245)	(10,495)	(74,375)	(3,468)	9,496
State	Izard County Conservation District	7,978	183		6,807	6,990	(512)	(14,003)	(56)	(32,274)	(46,845)	(791)	(5,077)
State	Jackson County Conservation District	10,993	252		1,996	1,348	(705)	(19,296)	(77)	(1,287)	(21,365)	(1,090)	465
State	Jefferson County Conservation District	26,003	595		29,822	30,417	(1,668)	(45,644)	(182)	(9)	(47,503)	(2,578)	11,335
State	Johnson County Conservation District	11,643	266		15,821	16,087	(747)	(20,437)	(82)	(6,988)	(28,254)	(1,154)	1,396
State	Lafayette Conservation District	8,471	194		116	310	(543)	(14,869)	(59)	(2,464)	(17,935)	(840)	(866)
State	L'Ange Creek Conservation District				354	354				(5,617)	(5,617)		(474)
State	Lawrence County Conservation District	38,101	872		153	1,025	(2,444)	(66,881)	(267)	(4,400)	(73,992)	(3,778)	2,237
State	Lee County Conservation District	8,486	194		880	1,074	(544)	(14,896)	(59)	(79)	(15,578)	(841)	(6)
State	Lincoln County Conservation District	8,439	193		1	194	(541)	(14,813)	(59)	(3,943)	(19,356)	(837)	(1,766)
State	Liquefied Petroleum Gas Board	107,238	2,454		2,478	4,932	(6,878)	(188,240)	(751)	(10,420)	(206,289)	(10,633)	(42,671)
State	Little River Conservation District	1,500	34		1,656	1,690	(96)	(26,333)	(11)	(19,369)	(22,109)	(149)	(6,759)
State	Logan County Conservation District	28,613	655		31,660	32,315	(1,835)	(50,225)	(200)	(2,315)	(54,575)	(2,837)	9,217
State	Lonoke County Conservation District	29,430	674		4	678	(1,887)	(51,659)	(206)	(21,370)	(75,122)	(2,918)	(20,535)
State	Madison County Conservation District	35,807	819		22,116	22,935	(2,296)	(62,853)	(251)	(1,022)	(66,422)	(3,550)	10,886

**ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
FOR THE YEAR ENDED JUNE 30, 2021**

Schedule 2

Division	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
		Net Pension Liability	Differences Between Expected and Actual Experience	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	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 Inflows of Resources	Proportionate Share of Pension Expense	Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Pension Expense
State	Martin Luther King, Jr. Commission	\$ 76,090	\$ 1,741		\$ 15,571	\$ 17,312	\$ (4,880)	\$ (133,563)	\$ (533)	\$ (3,819)	\$ (142,795)	\$ (7,545)	\$ 12,729	\$ 5,184
State	Miller County Conservation District	10,371	237		3,371	3,608	(665)	(18,205)	(73)	(17,014)	(35,957)	(1,028)	(5,048)	(6,076)
State	Mine Creek Conservation District	31,379	718		31,695	32,413	(2,012)	(55,081)	(220)	(4,426)	(61,739)	(3,111)	9,436	6,325
State	Mississippi County Conservation District	10,449	239		643	882	(670)	(18,342)	(73)	(1,462)	(20,547)	(1,038)	(301)	(1,337)
State	Monroe County Conservation District	11,997	275		16	291	(769)	(21,059)	(84)	(11,730)	(33,642)	(1,190)	(3,502)	(4,892)
State	Montgomery County Conservation District	6,557	150		1,320	1,470	(421)	(11,510)	(46)	(183)	(12,160)	(650)	458	(192)
State	National Park Community College	244,801	5,603		37,140	42,743	(15,700)	(429,708)	(1,715)	(1,942)	(449,065)	(24,273)	(1,447)	(25,720)
State	Nevada County Conservation District	4,492	103		929	1,032	(288)	(7,885)	(31)	(1,453)	(9,657)	(445)	159	(286)
State	Newton County Conservation District	9,487	217		2,177	2,394	(608)	(16,653)	(66)	(434)	(17,761)	(941)	374	(567)
State	North Arkansas College	1,645,230	37,654		342,070	379,724	(105,515)	(2,887,937)	(11,524)	(3,004,976)	(163,131)	272,789	109,658	
State	Northwest Arkansas Community College	993,004	22,726		569,045	591,771	(63,685)	(1,743,060)	(6,956)	(1,813,701)	(98,460)	240,568	142,108	
State	Office of Attorney General	5,011,297	114,692		958,295	1,072,987	(321,394)	(8,796,529)	(35,103)	(32,906)	(9,185,932)	(498,890)	280,127	(216,763)
State	Office of Health Information Technology									(51,750)	(51,750)		(194,522)	(194,522)
State	Office of Medicaid Inspector General	404,945	9,268		1,619	10,887	(25,971)	(710,816)	(2,837)	(609,045)	(1,348,669)	(40,152)	(209,323)	(249,475)
State	Office of the Governor	553,576	12,669		17,274	29,943	(35,503)	(971,714)	(3,878)	(34,636)	(1,045,731)	(54,889)	(33,333)	(88,222)
State	Office of the Governor	1,553,197	35,547		233,860	269,407	(99,613)	(2,726,388)	(10,880)	(78,407)	(2,915,288)	(154,006)	(11,911)	(165,917)
State	Office of the Lieutenant Governor	54,813	1,254		6,246	7,500	(3,515)	(96,216)	(384)	(29,970)	(130,085)	(6,435)	(8,377)	(13,812)
State	Office of the Prosecutor Coordinator	326,338	7,469		53,556	61,025	(20,929)	(572,834)	(2,286)	(366)	(596,415)	(32,358)	23,564	(8,794)
State	Office of the Speaker of the House	788,822	18,053		121,811	139,664	(50,590)	(1,384,650)	(5,526)	(1,355)	(1,442,121)	(78,215)	28,416	(49,799)
State	Office of Victims and Witness Assistance - 10th Judicial District	10,047	230		574	604	(644)	(17,536)	(70)	(7,717)	(26,067)	(986)	2,819	1,823
State	Office of Victims and Witness Assistance - 15th Judicial District	30,420	696		11,927	12,623	(1,951)	(53,388)	(213)	(2,261)	(57,823)	(3,016)	9,423	6,407
State	Ozark County Conservation District	10,811	247		7,606	7,853	(693)	(18,978)	(76)	(4,750)	(24,497)	(1,072)	635	(437)
State	Quarka College	221,365	5,066		96,180	101,246	(14,197)	(388,571)	(1,551)	(11,296)	(415,615)	(21,949)	13,238	(8,711)
State	Perry County Conservation District				148	148				(3,310)	(3,310)		(1,168)	(1,168)
State	Phillips County Conservation District	29,752	681		15,584	16,265	(1,908)	(52,224)	(208)	(8,593)	(62,933)	(2,950)	10,511	7,561
State	Pike County Conservation District	6,406	147		514	661	(411)	(11,245)	(45)	(1,085)	(12,786)	(635)	(85)	(720)
State	Poinsett County Conservation District	18,908	433		9,409	9,842	(1,213)	(33,189)	(132)	(9,995)	(44,529)	(1,875)	(1,131)	(3,006)
State	Pope County Conservation District	8,809	202		713	915	(565)	(15,464)	(62)	(509)	(16,600)	(873)	668	(205)
State	Poteau River Conservation District	17,150	393		6,190	6,583	(1,100)	(30,104)	(120)	(1,723)	(33,047)	(1,700)	756	(944)
State	Prairie County Conservation District	15,336	351		1,698	2,049	(984)	(26,920)	(107)	(3,703)	(31,714)	(1,521)	3,286	1,765
State	Professional Bail Bondsman Licensing Board	53,744	1,230		2,215	3,445	(3,447)	(94,339)	(376)	(29,848)	(128,010)	(5,329)	(13,903)	(19,232)
State	Pulaski County Conservation District	9,009	206		2,381	2,587	(578)	(15,815)	(63)	(156)	(16,612)	(893)	663	(230)
State	Pulaski Technical College	827,666	18,942		90	19,032	(53,081)	(1,452,836)	(5,798)	(839,864)	(2,351,579)	(82,066)	(520,567)	(602,633)
State	Randolph County Conservation District	20,129	461		2,051	2,512	(1,291)	(35,332)	(141)	(8,628)	(45,392)	(1,996)	(6,292)	(8,288)
State	Rich Mountain Community College	240,007	5,493		20	5,513	(15,393)	(421,293)	(1,681)	(20,112)	(458,479)	(23,798)	(20,398)	(44,196)
State	Rich Mountain Conservation District	14,740	337		193	530	(945)	(25,874)	(103)	(6,562)	(33,484)	(1,462)	(2,504)	(3,966)
State	Saint Francis County Conservation District	14,414	330		1,039	1,369	(924)	(25,302)	(101)	(12,110)	(38,437)	(1,429)	(4,290)	(5,719)
State	Sebastian County Conservation District	54,246	1,242		36,503	37,745	(3,479)	(95,220)	(380)	(51)	(99,130)	(5,379)	23,363	17,984
State	Secretary of State	3,116,071	71,316		534,247	605,563	(199,846)	(5,689,762)	(21,827)	(164,870)	(5,856,305)	(308,971)	219,829	(89,342)
State	Secretary of State - State Capitol Police	65,449	1,502		10	1,512	(4,210)	(115,236)	(460)	(123,152)	(243,058)	(6,509)	(58,325)	(64,834)
State	Senate Clerk	431,895	9,885		41,962	51,847	(27,699)	(758,122)	(3,025)	(144,957)	(933,803)	(42,824)	(48,502)	(91,326)
State	Sharp County Conservation District	37,162	851		7,388	8,239	(2,383)	(65,231)	(260)	(5,378)	(73,252)	(3,685)	2,899	(786)
State	South Arkansas Community College	423,390	9,690		53	9,743	(27,154)	(743,193)	(2,966)	(722,170)	(1,495,483)	(41,981)	(396,357)	(438,338)
State	Southeast Arkansas College	1,163,337	26,625		565,356	591,981	(74,609)	(2,042,051)	(8,149)	(2,124,809)	(115,350)	364,664	249,314	
State	Southern Arkansas University	581,044	13,298		59	13,357	(37,265)	(1,019,930)	(4,070)	(432,363)	(1,493,628)	(57,613)	(224,734)	(282,347)
State	Southern Arkansas University Tech	395,136	9,043		6,808	15,851	(25,342)	(693,598)	(2,768)	(214,847)	(936,555)	(39,179)	(188,111)	(227,290)
State	State Bank Department	2,375,516	54,367		336,862	391,229	(152,351)	(4,169,837)	(16,640)	(832)	(4,339,660)	(235,542)	160,954	(74,588)
State	State Insurance Department	3,445,386	78,853		92,850	171,303	(220,966)	(6,047,823)	(24,134)	(20,256)	(6,313,179)	(341,624)	(137,668)	(479,292)
State	State Securities Department	778,673	17,821		645	18,466	(49,939)	(1,366,836)	(5,454)	(73,588)	(1,495,817)	(77,209)	(44,035)	(121,244)
State	Statewide Shared Services	2,263,844	51,812		5,588,866	5,640,678	(145,189)	(3,973,815)	(15,858)	(4,134,862)	(224,469)	1,883,295	1,658,826	
State	Stone County Conservation District	61,292	1,403		82,375	83,778	(3,931)	(107,589)	(429)	(1,099)	(113,048)	(6,077)	28,891	22,814
State	Union County Conservation District	25,661	587		169	756	(1,646)	(45,043)	(180)	(2,280)	(49,149)	(2,544)	249	(2,304)
State	University of Arkansas - Cossatot Community College	254,312	5,820		2,908	8,728	(16,310)	(446,404)	(1,781)	(115,234)	(579,729)	(25,116)	(67,980)	(83,196)
State	University of Arkansas - Fayetteville	2,182,335	49,946		22,774	72,720	(139,962)	(3,830,739)	(15,287)	(1,492,678)	(5,478,666)	(216,387)	(671,944)	(888,331)
State	University of Arkansas - Little Rock	1,692,246	38,730		163	38,893	(108,530)	(2,970,467)	(11,854)	(1,142,985)	(4,233,836)	(167,793)	(891,033)	(1,058,826)
State	University of Arkansas - Phillips Community College	179,534	4,109		16	4,125	(11,514)	(315,143)	(1,258)	(73,027)	(400,942)	(17,802)	(61,616)	(79,418)
State	University of Arkansas at Fort Smith	301,012	6,889		36	6,925	(19,305)	(528,379)	(2,109)	(478,537)	(1,028,330)	(29,847)	(312,162)	(342,009)
State	University of Arkansas at Monticello	426,251	9,755		5,665	15,420	(27,337)	(748,215)	(2,986)	(88,783)	(867,321)	(42,264)	(76,252)	(118,516)
State	University of Arkansas at Pine Bluff	172,767	3,954		14,750	18,704	(11,080)	(303,264)	(1,210)	(46,978)	(362,532)	(17,131)	(5,579)	(22,710)
State	University of Arkansas Community College - Batesville	319,455	7,311		39,707	47,018	(20,488)	(560,752)	(2,238)	(17,977)	(601,455)	(31,675)	(48,088)	(79,763)
State	University of Arkansas Community College - Hope	301,565	6,902		36	6,938	(19,341)	(529,349)	(2,112)	(355,164)	(905,966)	(29,901)	(234,644)	(264,545)
State	University of Arkansas Community College - Morrilton	176,009	4,028		15	4,043	(11,288)	(308,956)	(1,233)	(68,648)	(390,125)	(17,452)	(68,647)	(85,919)
State	University of Arkansas Cooperative Extension Service	813,463	18,617		198,369	216,986	(52,171)	(1,427,904)	(5,698)	(97,837)	(1,583,610)	(80,658)	(140,484)	(221,142)
State	University of Arkansas for Medical Sciences	2,705,090	61,910		733,446	795,356	(173,488)	(4,748,351)	(18,949)	(2,008,912)	(6,949,700)	(268,221)	(1,295,385)	(1,563,606)
State	University of Central Arkansas	3,099,653	70,941		304	71,245	(198,793)	(5,440,944)	(21,712)	(1,924,563)	(7,586,012)	(307,343)	(1,223,687)	(1,531,030)

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
 SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
 FOR THE YEAR ENDED JUNE 30, 2021

Schedule 2

Division	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
		Net Pension Liability	Differences Between Expected and Actual Experience	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	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 Inflows of Resources	Proportionate Share of Pension Expense	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Pension Expense
State	Van Buren County Conservation District	\$ 19,925	\$ 456		\$ 154	\$ 610	\$ (1,278)	\$ (34,976)	\$ (140)	\$ (3,819)	\$ (40,213)	\$ (1,976)	\$ (282)	\$ (2,258)
State	Veterinary Medical Examining Board	19,301	442		2,142	2,584	(1,238)	(33,880)	(135)	(37)	(35,290)	(1,914)	432	(1,482)
State	War Memorial Stadium Commission								(14,824)	(14,824)			(111,980)	(111,980)
State	Washington County Conservation District	36,492	835		13,869	14,704	(2,340)	(64,056)	(256)	(17)	(66,669)	(3,618)	5,802	2,184
State	White County Conservation District	11,189	256		440	696	(718)	(19,640)	(78)	(1,611)	(22,047)	(1,109)	(133)	(1,242)
State	Woodruff County Conservation District								(2,521)	(2,521)			(4,046)	(4,046)
State	Workers' Compensation Commission	2,104,349	48,161		3,591	51,752	(134,960)	(3,693,847)	(14,741)	(168,610)	(4,012,158)	(208,655)	(146,462)	(355,117)
State	Yell County Conservation District	32,999	755		30,541	31,296	(2,116)	(57,925)	(231)	(1,596)	(61,868)	(3,272)	8,945	5,673
TOTAL		\$ 768,832,302	\$ 17,595,959	\$ 0	\$ 113,472,377	\$ 131,068,336	\$ (49,308,207)	\$ (1,349,561,842)	\$ (5,385,520)	\$ (113,472,377)	\$ (1,517,727,946)	\$ (76,232,825)	\$ 0	\$ (76,232,825)

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
 NOTES TO SCHEDULE OF EMPLOYER ALLOCATIONS AND
 SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
 JUNE 30, 2021

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, 2021, the number of employers participating in the plan was as follows:

State	251
Municipal	179
County	87
School	43
Court Clerks	36
Other Non-State	35
District Judges	13
Total	644

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

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
 NOTES TO SCHEDULE OF EMPLOYER ALLOCATIONS AND
 SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
 JUNE 30, 2021

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, 2021, 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%

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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	\$ 305,974,671
Supplemental contributions	595,977
Prior-year adjustments	(75,698)
APERS member employer contributions	(558,079)
Contributions specific to employer purchase of service	(14,101)
Total Contributions per Schedule of Employer Allocations (Schedule 1)	\$ 305,922,770

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, 2021, were as follows:

Total pension liability	\$ 11,954,286,008
Less: plan net position	11,185,453,706
Employers' net pension liability	\$ 768,832,302
Plan net position as a percentage of the total pension liability	93.57%

Actuarial Assumptions – The total pension liability, net pension liability, and certain sensitivity information was determined by an actuarial valuation as of June 30, 2021. The significant assumptions used in the valuation and adopted by the APERS Board of Trustees, were as follows:

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

Actuarial cost method	Entry Age Normal
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.

*Net of investment and administrative expenses

All other actuarial assumptions used in the June 30, 2021, 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 2021 – 2030 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, 2021, these best estimates are summarized in the following table:

Asset Allocation	Target	Long-Term Expected 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%	

Discount Rate – 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.

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

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

	1% Lower than Current Rate (6.15%)	Current Rate (7.15%)	1% Higher than Current Rate (8.15%)
Net Pension Liability	\$ 2,299,880,361	\$ 768,832,302	\$ (495,592,858)

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

	2017	2018	2019	2020	2021
Deferred Outflows of Resources:					
Differences between expected and actual experience	\$ 50,094,776	\$ 35,082,399	\$ 65,658,797	\$ 38,014,885	\$ 17,595,962
Net difference between projected and actual investment earnings on pension plan investments	108,283,276			303,003,673	
Changes of assumptions	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	67,621,544	75,989,547	69,725,261	75,220,354	113,472,377
Deferred Inflows of Resources:					
Differences between expected and actual experience	(50,824,297)	(23,156,899)	(3,584,369)	(1,896,257)	(49,308,209)
Net difference between projected and actual investment earnings on pension plan investments		(55,820,369)	(18,324,382)		(1,349,561,842)
Changes of assumptions		(136,419,778)	(92,741,688)	(49,063,598)	(5,385,508)
Changes in proportion and differences between employer contributions and proportionate share of contributions	(67,621,544)	(75,989,547)	(69,725,261)	(75,220,354)	(113,472,377)
Totals	\$ 523,337,988	\$ 70,675,037	\$ 81,953,682	\$ 325,937,000	\$ (1,386,659,597)

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 2017, it was 4.3774 years; for fiscal year 2018, it was 4.1233 years; for fiscal year 2019, it was 4.1431 years; for fiscal year 2020, it was 4.0486 years; and for fiscal year 2021, it was 3.9676 years.

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NOTE 4: Pension Expense

The components of the pension expense for the year ending June 30, 2021, are as follows:

Service cost	\$ 200,169,558
Interest on the total pension liability	816,578,389
Current-period benefit changes	(5,405,298)
Employee contributions (made negative for addition here)	(75,044,922)
Projected earnings on pension plan investments (made negative for addition here)	(618,068,905)
Pension plan administrative expense	11,305,976
Other changes in plan fiduciary net position	(4,964,002)
Amortization of deferred outflows of resources related to pensions	177,341,793
Amortization of deferred (inflows) of resources related to pensions	<u>(578,145,414)</u>
 Total Pension Expense	 <u>\$ (76,232,825)</u>

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, 2021. 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.