

# **ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN**

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

**June 30, 2022**



ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN  
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# Arkansas

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Legislative Auditor

## LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

### Independent Auditor's Report

Arkansas Public Employees Retirement System  
Legislative Joint Auditing Committee

#### **Report on the Audit of the Employer Schedules**

##### ***Opinions***

We have audited the Arkansas Public Employees Retirement Plan's schedule of employer allocations, as of and for the year ended June 30, 2022, 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 Arkansas Public Employees Retirement Plan's schedule of pension amounts by employer as of and for the year ended June 30, 2022, and the related notes as listed in the table of contents. These schedules and related notes to the schedules are collectively referred to as the "Employer Schedules."

In our opinion, the accompanying schedule of employer allocations and specified column totals 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 of the Arkansas Public Employees Retirement Plan as of and for the year ended June 30, 2022, in accordance with accounting principles generally accepted in the United States of America.

##### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Employer Schedules section of our report. We are required to be independent of the Arkansas Public Employees Retirement Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

##### ***Responsibilities of Management for the Employer Schedules***

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

##### ***Auditor's Responsibilities for the Audit of the Employer Schedules***

Our objectives are to obtain reasonable assurance about whether the employer schedules as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the employer schedules.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risk of material misstatements of the employer schedules, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the employer schedules.
- Obtain an understanding of internal control relevant to the audit 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 Arkansas Public Employees Retirement Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the employer schedules.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

***Other Matters***

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the Arkansas Public Employees Retirement System as of and for the year ended June 30, 2022, and our report thereon, dated January 4, 2023, 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 14, 2023  
SA1037022S

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN  
SCHEDULE OF EMPLOYER ALLOCATIONS  
FOR THE YEAR ENDED JUNE 30, 2022

Schedule 1

Division	Employer	Actual Employer Contributions	Employer Allocation Percentage
County	Arkansas County	\$ 508,496	0.15879013%
County	Arkansas River Valley Regional Library	15,811	0.00493721%
County	Ashley County	604,019	0.18861949%
County	Association of Arkansas Counties	427,157	0.13339015%
County	Baxter County	1,205,689	0.37650519%
County	Baxter County Library	87,427	0.02730105%
County	Benton County	5,511,422	1.72107379%
County	Boone County	989,773	0.30908020%
County	Bradley County	254,425	0.07945018%
County	Calhoun County	316,230	0.09875054%
County	Carroll County	798,993	0.24950480%
County	Chicot County	227,628	0.07108234%
County	Clark County	597,618	0.18662069%
County	Clay County	289,109	0.09028125%
County	Clay County, Western District	100,300	0.03132096%
County	Cleburne County	683,965	0.21358458%
County	Cleveland County	281,570	0.08792684%
County	Columbia County	828,338	0.25866830%
County	Conway County	913,093	0.28513503%
County	Craighead County	2,104,417	0.65715473%
County	Crawford County	1,179,159	0.36822081%
County	Crittenden County	1,211,077	0.37818771%
County	Cross County	403,816	0.12610134%
County	Dallas County	397,019	0.12397860%
County	Desha County	394,906	0.12331901%
County	Drainage District No. 9	15,377	0.00480194%
County	Drew County	579,685	0.18102064%
County	East Central Arkansas Regional Library	41,737	0.01303352%
County	Faulkner County	2,150,607	0.67157869%
County	Franklin County	668,504	0.20875640%
County	Fulton County	297,779	0.09298865%
County	Garland County	2,750,040	0.85876580%
County	Grant County	547,557	0.17098787%
County	Greene County	1,043,132	0.32574298%
County	Hempstead County	807,919	0.25229208%
County	Hot Spring County	552,490	0.17252828%
County	Howard County	406,280	0.12687054%
County	Independence County	1,155,457	0.36081908%
County	Izard County	478,353	0.14937714%
County	Jackson County	552,596	0.17256132%
County	Jefferson County	1,674,913	0.52303169%
County	Johnson County	694,801	0.21696814%
County	Lafayette County	302,921	0.09459423%
County	Lawrence County	534,706	0.16697468%
County	Lee County	229,823	0.07176766%
County	Lincoln County	401,995	0.12553251%
County	Little River County	558,073	0.17427180%
County	Logan County	792,642	0.24752134%
County	Lonoke County	1,130,463	0.35301430%
County	Madison County	684,454	0.21373720%
County	Marion County	558,323	0.17434964%
County	Miller County	1,039,712	0.32467509%
County	Mississippi County	1,214,091	0.37912909%
County	Monroe County	185,443	0.05790903%
County	Montgomery County	453,963	0.14176078%
County	Nevada County	359,647	0.11230853%
County	Newton County	355,149	0.11090388%
County	Ouachita County	847,993	0.26480626%
County	Perry County	339,307	0.10595687%
County	Phillips County	493,719	0.15417562%
County	Phillips County Library	16,075	0.00501979%
County	Pike County	393,120	0.12276123%
County	Poinsett County	608,266	0.18994572%
County	Polk County	590,318	0.18434108%
County	Pope County	1,686,261	0.52657535%

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN  
SCHEDULE OF EMPLOYER ALLOCATIONS  
FOR THE YEAR ENDED JUNE 30, 2022

Schedule 1

Division	Employer	Actual Employer Contributions	Employer Allocation Percentage
County	Prairie County	\$ 366,597	0.11447875%
County	Pulaski County	8,020,502	2.50459415%
County	Randolph County	532,256	0.16620968%
County	Randolph County Nursing Home	1,014,078	0.31667032%
County	Saline County	2,008,557	0.62722005%
County	Saline County Library	249,563	0.07793204%
County	Scott County	350,493	0.10944981%
County	Searcy County	382,390	0.11941032%
County	Sebastian County	2,381,768	0.74376414%
County	Sevier County	541,474	0.16908818%
County	Sharp County	495,280	0.15466301%
County	St. Francis County	558,726	0.17447561%
County	Stone County	340,728	0.10640041%
County	Union County	1,107,358	0.34579900%
County	Van Buren County	617,496	0.19282804%
County	Washington County	5,090,684	1.58968816%
County	White County	1,891,785	0.59075515%
County	White County Public Library	86,295	0.02694759%
County	White River Regional Library	26,618	0.00831225%
County	Woodruff County	265,405	0.08287902%
County	Yell County	721,356	0.22526077%
County	Yell County Library	43,522	0.01359089%
Court Clerk	Alpena District Court	919	0.00028704%
Court Clerk	Benton County District Court		
Court Clerk	Berryville District Court	11,132	0.00347627%
Court Clerk	Blytheville District Court	7,588	0.00236939%
Court Clerk	Booneville District Court	2,845	0.00088835%
Court Clerk	Camden District Court	2,842	0.00088762%
Court Clerk	Cherokee Village District Court	4,894	0.00152835%
Court Clerk	Clarendon District Court	7,547	0.00235660%
Court Clerk	Conway District Court	17,797	0.00555759%
Court Clerk	De Queen District Court	18,881	0.00589592%
Court Clerk	Dermott District Court	3,512	0.00109672%
Court Clerk	DeValls Bluff District Court	4,813	0.00150293%
Court Clerk	Dumas District Court	9,508	0.00296894%
Court Clerk	East Camden District Court	3,384	0.00105682%
Court Clerk	Elkins District Court	6,725	0.00210010%
Court Clerk	Eureka Springs District Court	10,443	0.00326096%
Court Clerk	Fayetteville District Court	13,406	0.00418632%
Court Clerk	Fort Smith District Court	15,040	0.00469672%
Court Clerk	Hoxie District Court		
Court Clerk	Lake Village District Court	2,224	0.00069464%
Court Clerk	Little Rock District Court	27,535	0.00859848%
Court Clerk	Lonoke District Court	6,483	0.00202437%
Court Clerk	Marion District Court	6,579	0.00205435%
Court Clerk	Maumelle District Court	6,213	0.00194001%
Court Clerk	McCrary District Court	331	0.00010335%
Court Clerk	McGehee District Court	4,565	0.00142555%
Court Clerk	Newport District Court	6,275	0.00195967%
Court Clerk	North Little Rock District Court	68,423	0.02136670%
Court Clerk	Osceola District Court	1,082	0.00033774%
Court Clerk	Ozark District Court		
Court Clerk	Perry County District Court		
Court Clerk	Pine Bluff District Court	8,574	0.00267736%
Court Clerk	Sherwood District Court	9,776	0.00305277%
Court Clerk	Siloam Springs District Court	7,067	0.00220679%
Court Clerk	Springdale District Court	11,524	0.00359853%
Court Clerk	Texarkana District Court	7,737	0.00241595%
Court Clerk	Trumann District Court	6,591	0.00205823%
Court Clerk	Tyronza District Court	3,799	0.00118641%
Court Clerk	Walnut Ridge District Court		
Court Clerk	West Memphis District Court	8,626	0.00269355%
Court Clerk	Wrightsville District Court	3,914	0.00122212%
District Judge	Ashdown District Court		
District Judge	Ashley County District Court		

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN  
SCHEDULE OF EMPLOYER ALLOCATIONS  
FOR THE YEAR ENDED JUNE 30, 2022

Schedule 1

Division	Employer	Actual Employer Contributions	Employer Allocation Percentage
District Judge	Austin District Court		
District Judge	Biscoe District Court		
District Judge	Bradley County District Court		
District Judge	Brinkley District Court	\$ 12,725	0.00397358%
District Judge	Cabot District Court		
District Judge	Camden District Court		
District Judge	Charleston District Court		
District Judge	Cherokee Village District Court		
District Judge	Chicot County District Court		
District Judge	City of Ozark District Court		
District Judge	Clarksville District Court		
District Judge	Crossett District Court		
District Judge	Dermott District Court		
District Judge	DeValls Bluff District Court		
District Judge	East Camden District Court		
District Judge	Elkins District Court		
District Judge	Franklin County District Court		
District Judge	Grant County District Court		
District Judge	Hamburg District Court		
District Judge	Hazen District Court		
District Judge	Helena-West Helena District Court		
District Judge	Hot Springs District Court		
District Judge	Lee County District Court		
District Judge	Little Rock District Court	2,711	0.00084666%
District Judge	Malvern District Court		
District Judge	Newport District Court		
District Judge	Newton County District Court		
District Judge	Ouachita County District Court		
District Judge	Phillips County District Court		
District Judge	Prairie Grove District Court		
District Judge	Randolph County District Court		
District Judge	Sharp County District Court		
District Judge	Sheridan District Court		
District Judge	Sherwood District Court		
District Judge	Ward District Court		
District Judge	West Fork District Court		
District Judge	Woodruff County District Court		
Municipal	Alma Water and Sewer	87,480	0.02731769%
Municipal	Arkansas City	6,207	0.00193815%
Municipal	Arkansas County Library	13,221	0.00412854%
Municipal	Arkansas Municipal League	1,083,926	0.33848200%
Municipal	Batesville Water Utility	316,702	0.09889791%
Municipal	Bradford Water and Sewer	5,928	0.00185121%
Municipal	Brinkley Water and Sewer	58,549	0.01828336%
Municipal	Caddo Valley	16,678	0.00520810%
Municipal	Camden Water Utilities	158,279	0.04942635%
Municipal	Cammack Village	7,379	0.00230429%
Municipal	Cave City	27,249	0.00850901%
Municipal	Central Arkansas Water	3,378,811	1.05511473%
Municipal	City of Alexander	51,478	0.01607523%
Municipal	City of Alma	219,821	0.06864440%
Municipal	City of Arkadelphia	570,193	0.17805649%
Municipal	City of Ash Flat	60,742	0.01896814%
Municipal	City of Ashdown	223,713	0.06985982%
Municipal	City of Augusta	112,294	0.03506643%
Municipal	City of Austin	49,587	0.01548468%
Municipal	City of Batesville	354,689	0.11076025%
Municipal	City of Beebe	358,235	0.11186734%
Municipal	City of Bentonville	3,515,950	1.09793962%
Municipal	City of Bethel Heights		
Municipal	City of Biscoe	6,369	0.00198883%
Municipal	City of Bono	62,062	0.01938041%
Municipal	City of Bradford	7,568	0.00236341%
Municipal	City of Brinkley	93,781	0.02928548%
Municipal	City of Bryant	791,106	0.24704167%

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN  
SCHEDULE OF EMPLOYER ALLOCATIONS  
FOR THE YEAR ENDED JUNE 30, 2022

Schedule 1

Division	Employer	Actual Employer Contributions	Employer Allocation Percentage
Municipal	City of Cabot	\$ 892,368	0.27866340%
Municipal	City of Calico Rock	49,904	0.01558386%
Municipal	City of Carlisle	105,832	0.03304859%
Municipal	City of Cave Springs	67,666	0.02113031%
Municipal	City of Cedarville	1,471	0.00045927%
Municipal	City of Centerton	309,648	0.09669486%
Municipal	City of Charleston	78,606	0.02454659%
Municipal	City of Cherry Valley	16,480	0.00514641%
Municipal	City of Clarksville	221,301	0.06910660%
Municipal	City of Clinton	52,298	0.01633142%
Municipal	City of Corning	89,719	0.02801705%
Municipal	City of Cotter	42,150	0.01316222%
Municipal	City of Crawfordsville	20,979	0.00655131%
Municipal	City of Crossett	257,335	0.08035907%
Municipal	City of Dardanelle	87,749	0.02740163%
Municipal	City of Decatur	121,580	0.03796626%
Municipal	City of Des Arc	107,947	0.03370912%
Municipal	City of Dewitt	111,094	0.03469162%
Municipal	City of Dierks	48,954	0.01528696%
Municipal	City of Dover	46,506	0.01452265%
Municipal	City of Elm Springs	38,051	0.01188224%
Municipal	City of Emerson		
Municipal	City of England	124,042	0.03873519%
Municipal	City of Eudora	82,404	0.02573253%
Municipal	City of Farmington	158,746	0.04957215%
Municipal	City of Flippin	60,836	0.01899755%
Municipal	City of Fordyce	126,431	0.03948126%
Municipal	City of Foreman	27,481	0.00858167%
Municipal	City of Fulton		
Municipal	City of Gassville	72,490	0.02263659%
Municipal	City of Gentry	133,144	0.04157732%
Municipal	City of Goshen	18,781	0.00586489%
Municipal	City of Gravette	109,987	0.03434606%
Municipal	City of Green Forest	176,121	0.05499809%
Municipal	City of Greenbriar	98,378	0.03072079%
Municipal	City of Greenland	16,210	0.00506189%
Municipal	City of Greers Ferry	13,748	0.00429322%
Municipal	City of Gum Springs		
Municipal	City of Hackett	24,905	0.00777731%
Municipal	City of Hamburg	143,456	0.04479762%
Municipal	City of Hampton	48,043	0.01500253%
Municipal	City of Hardy	51,412	0.01605450%
Municipal	City of Harrisburg	87,364	0.02728164%
Municipal	City of Harrison	597,103	0.18645968%
Municipal	City of Haskell	49,255	0.01538114%
Municipal	City of Hazen	153,611	0.04796884%
Municipal	City of Heber Springs	171,695	0.05361601%
Municipal	City of Helena-West Helena	545,402	0.17031479%
Municipal	City of Holly Grove		
Municipal	City of Hope	562,820	0.17575401%
Municipal	City of Horatio	35,541	0.01109851%
Municipal	City of Hot Springs	2,953,884	0.92242124%
Municipal	City of Huntington	19,445	0.00607205%
Municipal	City of Huntsville	66,870	0.02088161%
Municipal	City of Huttig	18,516	0.00578202%
Municipal	City of Jacksonville	742,746	0.23194023%
Municipal	City of Jasper	39,404	0.01230487%
Municipal	City of Junction City	13,974	0.00436377%
Municipal	City of Kibler	11,484	0.00358619%
Municipal	City of Knoxville	32,767	0.01023231%
Municipal	City of Lamar	43,284	0.01351653%
Municipal	City of Lavaca	29,701	0.00927472%
Municipal	City of Lepanto	43,648	0.01363009%
Municipal	City of Leslie	10,201	0.00318546%
Municipal	City of Lewisville	45,787	0.01429815%



ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN  
SCHEDULE OF EMPLOYER ALLOCATIONS  
FOR THE YEAR ENDED JUNE 30, 2022

Schedule 1

Division	Employer	Actual Employer Contributions	Employer Allocation Percentage
Municipal	City of Lincoln	\$ 130,194	0.04065630%
Municipal	City of Lockesburg	18,892	0.00589961%
Municipal	City of Lowell	216,570	0.06762927%
Municipal	City of Magnolia	282,813	0.08831514%
Municipal	City of Malvern	187,819	0.05865089%
Municipal	City of Mammoth Springs	36,942	0.01153603%
Municipal	City of Marked Tree	93,179	0.02909738%
Municipal	City of Marshall	48,541	0.01515799%
Municipal	City of Marvell	44,314	0.01383801%
Municipal	City of McRae	28,714	0.00896654%
Municipal	City of Melbourne	56,277	0.01757369%
Municipal	City of Mena	225,839	0.07052366%
Municipal	City of Monette	43,891	0.01370614%
Municipal	City of Monticello	462,074	0.14429378%
Municipal	City of Morrilton	464,570	0.14507324%
Municipal	City of Mount Ida	47,941	0.01497062%
Municipal	City of Mountain Home	827,917	0.25853694%
Municipal	City of Mountain Pine	17,262	0.00539038%
Municipal	City of Mountain View	106,066	0.03312158%
Municipal	City of Mountain View Water and Wastewater Department	71,743	0.02240339%
Municipal	City of Murfreesboro	16,643	0.00519714%
Municipal	City of Nashville	293,663	0.09170319%
Municipal	City of Norman	1,566	0.00048892%
Municipal	City of Ola	15,541	0.00485292%
Municipal	City of Pangburn	7,627	0.00238171%
Municipal	City of Paragould	662,960	0.20702531%
Municipal	City of Paris	242,179	0.07562624%
Municipal	City of Perryville	90,305	0.02819980%
Municipal	City of Piggott	93,323	0.02914247%
Municipal	City of Plummerville	21,564	0.00673389%
Municipal	City of Pottsville	63,269	0.01975739%
Municipal	City of Prairie Grove	200,650	0.06265771%
Municipal	City of Prescott	250,425	0.07820121%
Municipal	City of Quitman	62,617	0.01955369%
Municipal	City of Ravenden	7,738	0.00241637%
Municipal	City of Rector	57,580	0.01798065%
Municipal	City of Rison	32,746	0.01022564%
Municipal	City of Rogers	2,007,734	0.62696324%
Municipal	City of Russellville	558,072	0.17427133%
Municipal	City of Salem	31,089	0.00970836%
Municipal	City of Scranton	10,061	0.00314177%
Municipal	City of Searcy	732,634	0.22878242%
Municipal	City of Shannon Hills	42,487	0.01326768%
Municipal	City of Sheridan	315,282	0.09845422%
Municipal	City of Shirley	2,664	0.00083189%
Municipal	City of Smackover	34,650	0.01082017%
Municipal	City of Stamps	58,820	0.01836799%
Municipal	City of Strong	5,831	0.00182072%
Municipal	City of Stuttgart	453,149	0.14150651%
Municipal	City of Summit	19,897	0.00621343%
Municipal	City of Van Buren	358,640	0.11199391%
Municipal	City of Vilonia	43,104	0.01346027%
Municipal	City of Viola	6,977	0.00217866%
Municipal	City of Waldron	143,989	0.04496399%
Municipal	City of Ward	182,318	0.05693313%
Municipal	City of Warren	264,251	0.08251858%
Municipal	City of West Fork	93,343	0.02914844%
Municipal	City of Western Grove	7,098	0.00221652%
Municipal	City of Wilmar	13,853	0.00432582%
Municipal	City of Wynne	185,888	0.05804794%
Municipal	City of Yellville	51,579	0.01610669%
Municipal	Clinton Water and Sewer	88,263	0.02756233%
Municipal	Crossett Public Library	27,858	0.00869920%
Municipal	Crossett Water Commission	47,842	0.01493976%
Municipal	El Dorado Water and Sewer	190,341	0.05943865%

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN  
SCHEDULE OF EMPLOYER ALLOCATIONS  
FOR THE YEAR ENDED JUNE 30, 2022

Schedule 1

Division	Employer	Actual Employer Contributions	Employer Allocation Percentage
Municipal	Fordyce Water Department	\$ 52,335	0.01634285%
Municipal	Forrest City	523,600	0.16350668%
Municipal	Forrest City Water Utility	192,986	0.06026459%
Municipal	Fort Smith Public Library	221,750	0.06924677%
Municipal	Harrisburg Water and Gas	48,119	0.01502632%
Municipal	Hope Water and Light	482,346	0.15062404%
Municipal	Hot Springs Advertising and Promotion Commission	385,379	0.12034369%
Municipal	Huntsville Water and Sewer Commission	83,108	0.02595259%
Municipal	Jacksonville Wastewater Utility	203,418	0.06352218%
Municipal	Jacksonville Water Commission	241,711	0.07547990%
Municipal	Little Rock Wastewater Utility	2,235,405	0.69805887%
Municipal	Malvern Water Works	174,596	0.05452166%
Municipal	McGehee Water and Sewer	38,101	0.01189791%
Municipal	Mena Water and Sewer	96,491	0.03013163%
Municipal	Mount Pleasant Water	13,320	0.00415935%
Municipal	North Little Rock Advertising and Promotion Commission	97,335	0.03039531%
Municipal	Pangburn Water	17,750	0.00554291%
Municipal	Piggott Light, Water, and Sewer	114,144	0.03564420%
Municipal	Rogers Water Utilities	629,857	0.19668802%
Municipal	Star City	49,206	0.01536569%
Municipal	Star City Water and Sewer	49,333	0.01540540%
Municipal	Town of Bigelow		
Municipal	Town of Emerson	4,405	0.00137541%
Municipal	Town of Fountain Hill	2,954	0.00092243%
Municipal	Town of Highfill	47,554	0.01484976%
Municipal	Town of Imboden	13,209	0.00412476%
Municipal	Van Buren Municipal Utilities	271,512	0.08478619%
Municipal	Vilonia Waterworks Association	118,473	0.03699588%
Municipal	Warren Water and Sewer	77,811	0.02429832%
Municipal	Wynne Water Utilities	122,536	0.03826494%
Other	Alpine Public Water Authority	5,209	0.00162657%
Other	Benton County Solid Waste Management District	77,932	0.02433607%
Other	Blytheville-Gosnell Airport	55,303	0.01726974%
Other	Boone County Regional Airport	7,459	0.00232936%
Other	Boston Mountain Solid Waste District	122,908	0.03838094%
Other	Buffalo Island Regional Water District	26,829	0.00837801%
Other	Clark County Country Water Facilities	7,275	0.00227177%
Other	Fulton County Water Authority	13,737	0.00428967%
Other	Hardin Public Water Authority	31,859	0.00994867%
Other	Highway 71 Water District	41,593	0.01298841%
Other	Hot Spring County Solid Waste Authority	130,441	0.04073344%
Other	James Fork Regional Water District	111,628	0.03485862%
Other	Kimzey Regional Water District	98,789	0.03084939%
Other	Little River Rural Development Authority Water System	37,417	0.01168429%
Other	Madison County Water Facilities Board	76,274	0.02381834%
Other	Magnet Butterfield Water	13,866	0.00432998%
Other	Marion County Regional Airport		
Other	Milltown-Washburn Water Authority	34,089	0.01064502%
Other	Montgomery County Regional Public Water Authority	11,518	0.00359670%
Other	Nevada County-Prescott Solid Waste	12,398	0.00387163%
Other	North Garland County Regional Water District	71,472	0.02231898%
Other	Northeast Arkansas Regional Solid Waste Management District	93,670	0.02925085%
Other	Northeast Public Water Authority	33,227	0.01037599%
Other	Paragould Housing Authority	80,229	0.02505328%
Other	Paron-Owensville Water Authority		
Other	Pulaski Area Geographic Information System	48,346	0.01509709%
Other	Pulaski County Solid Waste Management District	41,059	0.01282154%
Other	Riversouth Rural Water District	22,322	0.00697043%
Other	Saline County Regional Solid Waste Management District	21,138	0.00660097%
Other	Sardis Water Association	92,976	0.02903408%
Other	South Bend Fire District No. 10	4,468	0.00139532%
Other	Southeast White County Water Association	33,964	0.01060600%
Other	Southwest Boone County Water Association	24,789	0.00774088%
Other	Southwest White County Water Association	59,818	0.01867951%
Other	Texarkana Regional Airport	49,639	0.01550108%

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN  
SCHEDULE OF EMPLOYER ALLOCATIONS  
FOR THE YEAR ENDED JUNE 30, 2022

Schedule 1

Division	Employer	Actual Employer Contributions	Employer Allocation Percentage
Other	Upper Southwest Arkansas Regional Solid Waste Management District	\$ 150,278	0.04692782%
Other	Washington Water Authority	136,076	0.04249309%
Other	Watson Chapel Water Association	51,582	0.01610767%
School District	Alma School District No. 30		
School District	Alpena School District No. 5		
School District	Arkadelphia School District No. 1	1,182	0.00036895%
School District	Ashdown School District No. 31		
School District	Atkins School District No. 18	1,913	0.00059739%
School District	Bald Knob School District	1,103	0.00034453%
School District	Barton School District No. 4		
School District	Bauxite School District No. 14		
School District	Beebe School District		
School District	Benton School District No. 8	1,248	0.00038971%
School District	Bentonville School District No. 6		
School District	Bergman School District No. 3	1,007	0.00031451%
School District	Berryville School District		
School District	Blytheville School District No. 5		
School District	Booneville School District No. 65	1,755	0.00054818%
School District	Bradley School District No. 20		
School District	Brinkley School District		
School District	Brookland School District No. 14		
School District	Cabot School District No. 4		
School District	Cedarville School District No. 44		
School District	Clarendon School District No. 6		
School District	Clarksville School District No. 17	2,382	0.00074398%
School District	Clinton School District		
School District	Concord School District		
School District	Conway School District		
School District	Corning School District No. 8		
School District	Cossatot River School District	1,235	0.00038550%
School District	Cotter School District No. 60		
School District	Crossett School District No. 52		
School District	Cutter Morning Star Schools		
School District	Dardanelle School District No. 15		
School District	Deer School District No. 21		
School District	Des Arc School District No. 5	1,296	0.00040484%
School District	Dollarway School District No. 2		
School District	Dover School District No. 17		
School District	Dumas Special School District		
School District	El Dorado School District No. 15		
School District	England School District No. 2		
School District	Fairview School District	1,407	0.00043948%
School District	Fayetteville School District No. 1	1,032	0.00032216%
School District	Flippin School District No. 26		
School District	Fordyce School District No. 39		
School District	Foreman School District No. 25		
School District	Forrest City School District	5,316	0.00165990%
School District	Fort Smith School District	4,302	0.00134337%
School District	Fouke School District No. 15		
School District	Genoa Central School District No. 1		
School District	Gentry School District No. 19		
School District	Green Forest School District		
School District	Greenwood School District No. 25	591	0.00018461%
School District	Hamburg School District No. 51		
School District	Harrison School District No. 1		
School District	Hazen School District No. 2		
School District	Heber Springs School District No. 1		
School District	Helena-West Helena School District No. 2	2,489	0.00077739%
School District	Highland School District No. 42		
School District	Hope School District No. 1A	5,136	0.00160381%
School District	Horatio School District No. 55	848	0.00026470%
School District	Hot Springs School District	2,320	0.00072433%
School District	Hoxie School District No. 46		
School District	Huntsville School District		
School District	Izard County Consolidated School District No. 1		

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN  
SCHEDULE OF EMPLOYER ALLOCATIONS  
FOR THE YEAR ENDED JUNE 30, 2022

Schedule 1

Division	Employer	Actual Employer Contributions	Employer Allocation Percentage
School District	Jackson County School District No. 5		
School District	Jasper School District No. 1		
School District	Jonesboro School District No. 1	\$ 1,643	0.00051295%
School District	Junction City School District No. 75		
School District	Lafayette County School District		
School District	Lake Hamilton School District No. 5		
School District	Lakeside School District No. 1		
School District	Lavaca School District No. 3		
School District	Lee County School District	1,167	0.00036456%
School District	Little Rock School District	10,247	0.00319975%
School District	Lonoke School District No. 1		
School District	Magazine School District No. 15		
School District	Magnolia School District No. 14		
School District	Malvern School District		
School District	Marion School District No. 3		
School District	McCrary School District No. 12	298	0.00009298%
School District	McNeil School District No. 37 (Stephens)		
School District	Mountain Home School District No. 9	743	0.00023200%
School District	Mountain View School District		
School District	Mountainburg School District No. 16		
School District	Newport School District		
School District	North Little Rock School District	1,962	0.00061272%
School District	Osceola School District No. 1		
School District	Ozark School District No. 14		
School District	Paragould School District No. 1		
School District	Piggott School District No. 52		
School District	Pine Bluff School District No. 3	6,300	0.00196718%
School District	Pocahontas School District No. 19		
School District	Pottsville School District No. 61	1,008	0.00031464%
School District	Pulaski County Special School District	1,506	0.00047037%
School District	Rogers School District No. 30		
School District	Russellville School District No. 14	1,074	0.00033550%
School District	Searcy County School District No. 17	552	0.00017238%
School District	Sheridan School District No. 37	618	0.00019284%
School District	Shirley School District No. 3		
School District	Siloam Springs School District No. 21	82	0.00002553%
School District	Smackover School District No. 39		
School District	South Central Service Cooperative		
School District	South Conway County School District	1,955	0.00061044%
School District	South Mississippi County School District No. 57		
School District	South Pike County School District		
School District	Southside School District No. 3		
School District	Springdale School District No. 50		
School District	Stuttgart School District		
School District	Texarkana School District No. 7		
School District	Trumann School District No. 22		
School District	Two Rivers School District	777	0.00024275%
School District	Valley Springs School District No. 2		
School District	Van Buren School District No. 42	1,841	0.00057475%
School District	Vilonia School District		
School District	Waldron School District	547	0.00017090%
School District	Warren School District No. 1	217	0.00006791%
School District	Watson Chapel School District No. 24		
School District	West Memphis School District No. 4		
School District	White Hall School District		
School District	Wynne School District No. 9		
School District	Yellville Summit School District No. 4		
State	Administrative Office of the Courts	3,413,244	1.06586737%
State	Appraiser Licensing and Certification Board	26,788	0.00836508%
State	Arkansas Athletic Commission	6,449	0.00201384%
State	Arkansas Board of Abstracters' Examiners		
State	Arkansas Board of Dispensing Opticians	2,294	0.00071639%
State	Arkansas Board of Examiners in Counseling	30,122	0.00940617%
State	Arkansas Board of Examiners in Speech-Language Pathology and Audiology	8,941	0.00279204%
State	Arkansas Board of Geologists		

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN  
SCHEDULE OF EMPLOYER ALLOCATIONS  
FOR THE YEAR ENDED JUNE 30, 2022

Schedule 1

Division	Employer	Actual Employer Contributions	Employer Allocation Percentage
State	Arkansas Board of Hearing Instrument Dispensers	\$ 2,948	0.00092065%
State	Arkansas Building Authority		
State	Arkansas Bureau of Legislative Research	1,449,028	0.45249369%
State	Arkansas Burial Association Board		
State	Arkansas Child Abuse and Neglect Prevention Board		
State	Arkansas Commission on Law Enforcement Standards and Training	263,407	0.08225526%
State	Arkansas Contractors Licensing Board	120,453	0.03761434%
State	Arkansas County Conservation District	20,453	0.00638696%
State	Arkansas Court of Appeals	595,460	0.18594656%
State	Arkansas Crime Information Center	273,261	0.08533234%
State	Arkansas Department of Agriculture	3,241,065	1.01210017%
State	Arkansas Department of Correction	22,518,902	7.03206711%
State	Arkansas Department of Emergency Management	649,191	0.20272558%
State	Arkansas Department of Finance and Administration	14,982,526	4.67865315%
State	Arkansas Department of Higher Education	338,035	0.10555942%
State	Arkansas Department of Rural Services		
State	Arkansas Development Finance Authority	449,326	0.14031272%
State	Arkansas Dietetics Licensing Board	1,937	0.00060493%
State	Arkansas Disability Determination for Social Security Administration	4,939,745	1.54255392%
State	Arkansas Economic Development Commission	624,083	0.19488495%
State	Arkansas Educational Television Commission	23,840	0.00744460%
State	Arkansas Employment Security Department	5,041,273	1.57425823%
State	Arkansas Ethics Commission	104,794	0.03272436%
State	Arkansas Fair Housing Commission		
State	Arkansas Fire Protection Licensing Board	13,085	0.00408605%
State	Arkansas Forestry Commission		
State	Arkansas Game and Fish Commission	4,445,698	1.38827584%
State	Arkansas Game and Fish Commission - Wildlife Officers	109,341	0.03414445%
State	Arkansas Geographic Information Office	118,080	0.03687341%
State	Arkansas Geological Survey	135,763	0.04239528%
State	Arkansas History Commission		
State	Arkansas Home Inspector Registration Board	6,630	0.00207022%
State	Arkansas Judicial Discipline and Disability Commission	57,369	0.01791471%
State	Arkansas Legislative Audit	3,876,859	1.21064233%
State	Arkansas Lottery Commission	592,631	0.18506312%
State	Arkansas Manufactured Home Commission	22,415	0.00699966%
State	Arkansas Minority Health Commission	59,894	0.01870338%
State	Arkansas Motor Vehicle Commission	27,492	0.00858493%
State	Arkansas Natural Resources Commission	424,687	0.13261866%
State	Arkansas Northeastern College	202,264	0.06316189%
State	Arkansas Oil and Gas Commission	213,842	0.06677727%
State	Arkansas Parole Board	223,509	0.06979610%
State	Arkansas Psychology Board	11,857	0.00370271%
State	Arkansas Public Defender Commission	3,226,245	1.00747232%
State	Arkansas Public Employees Retirement System		
State	Arkansas Public Service Commission	1,006,448	0.31428747%
State	Arkansas Real Estate Commission	108,333	0.03382964%
State	Arkansas Rehabilitation Services	1,074,401	0.33550736%
State	Arkansas Science and Technology Authority		
State	Arkansas Sentencing Commission	21,183	0.00661481%
State	Arkansas Social Work Licensing Board	15,534	0.00485076%
State	Arkansas Spinal Cord Commission	154,945	0.04838543%
State	Arkansas State Board Embalmers and Funeral Directors		
State	Arkansas State Board of Architects, Landscape Architects, and Interior Designers	17,507	0.00546689%
State	Arkansas State Board of Barber Examiners	20,311	0.00634270%
State	Arkansas State Board of Chiropractic Examiners	10,027	0.00313105%
State	Arkansas State Board of Collection Agencies	22,149	0.00691648%
State	Arkansas State Board of Dental Examiners	17,561	0.00548396%
State	Arkansas State Board of Election Commissioners	66,765	0.02084907%
State	Arkansas State Board of Licensure for Professional Engineers and Surveyors	49,781	0.01554542%
State	Arkansas State Board of Massage Therapy		
State	Arkansas State Board of Nursing	238,663	0.07452829%
State	Arkansas State Board of Optometry	6,558	0.00204800%
State	Arkansas State Board of Pharmacy	170,715	0.05330993%
State	Arkansas State Board of Physical Therapy	16,559	0.00517084%

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN  
SCHEDULE OF EMPLOYER ALLOCATIONS  
FOR THE YEAR ENDED JUNE 30, 2022

Schedule 1

Division	Employer	Actual Employer Contributions	Employer Allocation Percentage
State	Arkansas State Board of Public Accountancy	\$ 63,782	0.01991754%
State	Arkansas State Claims Commission	59,850	0.01868955%
State	Arkansas State Crime Laboratory	1,251,211	0.39072068%
State	Arkansas State Library	274,549	0.08573461%
State	Arkansas State Medical Board	163,202	0.05096379%
State	Arkansas State Military Department	2,240,393	0.69961645%
State	Arkansas State Military Department - Civilian Firefighters	870,782	0.27192271%
State	Arkansas State Police	2,418,359	0.75519052%
State	Arkansas State Tobacco Settlement Commission	4,235	0.00132237%
State	Arkansas State Treasurer	376,548	0.11758608%
State	Arkansas State University	458,369	0.14313672%
State	Arkansas State University - Beebe	87,708	0.02738905%
State	Arkansas State University - Mountain Home		
State	Arkansas State University - Newport	31,182	0.00973737%
State	Arkansas Student Loan Authority		
State	Arkansas Supreme Court	557,762	0.17417469%
State	Arkansas Supreme Court - Bar of Arkansas	232,529	0.07261283%
State	Arkansas Tech University	1,665,343	0.52004326%
State	Arkansas Tobacco Control Board		
State	Arkansas Towing and Recovering Board	23,657	0.00738734%
State	Arkansas Veterans Child Welfare Service	13,467	0.00420539%
State	Arkansas Waterways Commission	24,493	0.00764851%
State	Ashley County Conservation District	7,468	0.00233216%
State	Assessment Coordination Department	214,145	0.06687198%
State	Auctioneers Licensing Board	7,580	0.00236718%
State	Auditor of State	238,052	0.07433734%
State	Auditor of State - Constitutional Officers	117,086	0.03656281%
State	Auditor of State - Constitutional Officers	382,198	0.11935059%
State	Auditor of State - Court Reporters		
State	Auditor of State - Deputy Prosecuting Attorney	3,138,369	0.98003094%
State	Auditor of State - District Judges	693,803	0.21665656%
State	Auditor of State - District Judges	1,393,488	0.43514997%
State	Auditor of State - Drug Court Juvenile Probation and Intake Office		
State	Auditor of State - General Assembly House	702,630	0.21941317%
State	Auditor of State - General Assembly House		
State	Auditor of State - General Assembly Senate	14,033	0.00438203%
State	Auditor of State - General Assembly Senate	230,354	0.07193353%
State	Auditor of State - Prosecuting Attorney	746,208	0.23302132%
State	Auditor of State - Trial Court Administrative Assistants		
State	Baxter County Conservation District	10,293	0.00321412%
State	Benton County Conservation District	6,482	0.00202430%
State	Black River Technical College	157,679	0.04923898%
State	Boone County Conservation District	7,839	0.00244796%
State	Buffalo Conservation District	11,768	0.00367499%
State	Calhoun County Conservation District	1,685	0.00052626%
State	Capitol Zoning District Commission	12,969	0.00404987%
State	Carroll County Conservation District	16,450	0.00513706%
State	Chicot County Conservation District	1,838	0.00057408%
State	Clark County Conservation District	4,143	0.00129362%
State	Clay County Conservation District	13,420	0.00419080%
State	Cleburne County Conservation District	11,606	0.00362434%
State	Cleveland County Conservation District		
State	College of the Ouachitas	49,105	0.01533429%
State	Columbia County Conservation District	1,777	0.00055502%
State	Commissioner of State Lands	414,434	0.12941690%
State	Conway County Conservation District	9,697	0.00302803%
State	Cossatot Conservation District	22,370	0.00698560%
State	Craighead County Conservation District	16,679	0.00520855%
State	Crawford County Conservation District	3,304	0.00103160%
State	Crittenden County Conservation District	21,380	0.00667656%
State	Crooked Creek Conservation District	23,656	0.00738723%
State	Cross County Conservation District	9,344	0.00291803%
State	Dallas County Conservation District	3,248	0.00101425%
State	Department of Aeronautics	52,939	0.01653142%
State	Department of Agriculture	494,333	0.15436738%

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN  
SCHEDULE OF EMPLOYER ALLOCATIONS  
FOR THE YEAR ENDED JUNE 30, 2022

Schedule 1

Division	Employer	Actual Employer Contributions	Employer Allocation Percentage
State	Department of Arkansas Heritage	\$ 800,791	0.25006622%
State	Department of Commerce	245,729	0.07673480%
State	Department of Community Correction	8,402,665	2.62393361%
State	Department of Correction	1,354,716	0.42304250%
State	Department of Education	108,346	0.03383360%
State	Department of Education		
State	Department of Education - School for the Blind		
State	Department of Education - School for the Deaf	6,018	0.00187932%
State	Department of Energy and Environment	802,589	0.25062751%
State	Department of Environmental Quality	2,184,860	0.68227507%
State	Department of Finance and Administration	706,228	0.22053669%
State	Department of Health	3,873	0.00120956%
State	Department of Health	16,044,070	5.01014571%
State	Department of Human Services	46,596	0.01455076%
State	Department of Human Services	47,258,720	14.75766864%
State	Department of Information Systems	1,700,104	0.53089822%
State	Department of Inspector General	284,830	0.08894497%
State	Department of Labor	391,312	0.12219652%
State	Department of Labor and Licensing	284,776	0.08892799%
State	Department of Parks and Tourism	4,473,273	1.39688678%
State	Department of Parks, Heritage, and Tourism	629,230	0.19649208%
State	Department of Public Safety	754,960	0.23575426%
State	Department of the Military	27,422	0.00856332%
State	Department of Transformation and Shared Services	247,000	0.07713169%
State	Department of Veterans Affairs	22,496	0.00702503%
State	Department of Veterans Affairs	1,324,735	0.41368029%
State	Desha County Conservation District	3,505	0.00109462%
State	Disabled Veterans Service Office	3,986	0.00124459%
State	Drew County Soil and Water Conservation District	12,554	0.00392025%
State	Drug Task Force - 10th Judicial District	13,924	0.00434816%
State	Drug Task Force - 13th Judicial District	26,859	0.00838739%
State	Drug Task Force - 14th Judicial District	22,514	0.00703059%
State	Drug Task Force - 15th Judicial District	23,298	0.00727551%
State	Drug Task Force - 1st Judicial District	19,203	0.00599663%
State	Drug Task Force - 20th Judicial District	24,852	0.00776068%
State	Drug Task Force - 21st Judicial District	4,085	0.00127574%
State	Drug Task Force - 3rd Judicial District	19,839	0.00619520%
State	Drug Task Force - 5th Judicial District	58,762	0.01834992%
State	Drug Task Force - Batesville	26,733	0.00834814%
State	Drug Task Force - South Central	19,136	0.00597574%
State	East Arkansas Community College	305,892	0.09552226%
State	Faulkner County Conservation District	8,531	0.00266396%
State	Franklin County Conservation District	9,888	0.00308778%
State	Fulton County Conservation District	15,468	0.00483014%
State	Garland County Conservation District	5,160	0.00161123%
State	Grant County Conservation District		
State	Greene County Conservation District	16,298	0.00508957%
State	Health Services Permit Agency	42,534	0.01328241%
State	Hempstead County Conservation District	3,938	0.00122973%
State	Henderson State University	394,619	0.12322912%
State	Hot Spring County Conservation District	159	0.00004975%
State	Independence County Conservation District	12,211	0.00381312%
State	Izard County Conservation District	460	0.00014352%
State	Jackson County Conservation District	4,507	0.00140746%
State	Jefferson County Conservation District	11,152	0.00348253%
State	Johnson County Conservation District	4,929	0.00153931%
State	Lafayette Conservation District	3,652	0.00114052%
State	L'Aigle Creek Conservation District		
State	Lawrence County Conservation District	15,782	0.00492820%
State	Lee County Conservation District	4,765	0.00148804%
State	Lincoln County Conservation District	2,847	0.00088901%
State	Liquified Petroleum Gas Board	38,225	0.01193677%
State	Little River Conservation District		
State	Logan County Conservation District	11,018	0.00344062%
State	Lonoke County Conservation District	9,551	0.00298239%

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN  
SCHEDULE OF EMPLOYER ALLOCATIONS  
FOR THE YEAR ENDED JUNE 30, 2022

Schedule 1

Division	Employer	Actual Employer Contributions	Employer Allocation Percentage
State	Madison County Conservation District	\$ 15,340	0.00479030%
State	Martin Luther King, Jr. Commission	31,329	0.00978319%
State	Miller County Conservation District		
State	Mine Creek Conservation District	11,735	0.00366447%
State	Mississippi County Conservation District	4,249	0.00132680%
State	Monroe County Conservation District	6,165	0.00192513%
State	Montgomery County Conservation District	2,935	0.00091659%
State	National Park Community College	99,959	0.03121460%
State	Nevada County Conservation District	2,560	0.00079954%
State	Newton County Conservation District	3,904	0.00121901%
State	North Arkansas College	643,199	0.20085436%
State	Northwest Arkansas Community College	474,126	0.14805729%
State	Office of Attorney General	1,913,170	0.59743334%
State	Office of Health Information Technology		
State	Office of Medicaid Inspector General	143,665	0.04486292%
State	Office of the Governor	226,879	0.07084855%
State	Office of the Governor	589,058	0.18394749%
State	Office of the Lieutenant Governor	23,991	0.00749184%
State	Office of the Prosecutor Coordinator	149,484	0.04667992%
State	Office of the Speaker of the House	309,866	0.09676302%
State	Office of Victims and Witness Assistance - 10th Judicial District	1,731	0.00054055%
State	Office of Victims and Witness Assistance - 15th Judicial District	12,425	0.00388012%
State	Ouachita County Conservation District	3,523	0.00110014%
State	Ozarka College	77,243	0.02412113%
State	Perry County Conservation District		
State	Phillips County Conservation District	11,579	0.00361597%
State	Pike County Conservation District	2,598	0.00081131%
State	Poinsett County Conservation District	6,817	0.00212887%
State	Pope County Conservation District	3,640	0.00113672%
State	Poteau River Conservation District	7,157	0.00223498%
State	Prairie County Conservation District	4,675	0.00145982%
State	Professional Bail Bondsman License Board	25,949	0.00810310%
State	Pulaski County Conservation District	3,723	0.00116252%
State	Pulaski Technical College	293,552	0.09166857%
State	Randolph County Conservation District	7,656	0.00239071%
State	Rich Mountain Community College	85,025	0.02655099%
State	Rich Mountain Conservation District	5,568	0.00173874%
State	Saint Francis County Conservation District	5,625	0.00175663%
State	Sebastian County Conservation District	27,407	0.00855840%
State	Secretary of State	1,233,472	0.38518130%
State	Secretary of State - State Capitol Police	20,181	0.00630206%
State	Senate Clerk	174,229	0.05440732%
State	Sharp County Conservation District	11,766	0.00367435%
State	Southeast Arkansas College	501,267	0.15653270%
State	Southern Arkansas Community College	191,541	0.05981325%
State	Southern Arkansas University	221,056	0.06902990%
State	Southern Arkansas University Tech	134,954	0.04214254%
State	State Bank Department	973,701	0.30406133%
State	State Insurance Department	1,388,194	0.43349682%
State	State Securities Department	313,910	0.09802583%
State	Statewide Shared Services	878,020	0.27418288%
State	Stone County Conservation District	32,915	0.01027854%
State	Union County Conservation District	9,616	0.00300275%
State	University of Arkansas - Cossatot Community College	85,923	0.02683157%
State	University of Arkansas - Fayetteville	811,787	0.25350009%
State	University of Arkansas - Fort Smith	111,667	0.03487074%
State	University of Arkansas - Little Rock	620,152	0.19365720%
State	University of Arkansas - Monticello	175,927	0.05493736%
State	University of Arkansas - Phillips Community College	57,281	0.01788728%
State	University of Arkansas - Pine Bluff	63,839	0.01993538%
State	University of Arkansas Community College - Batesville	119,700	0.03737932%
State	University of Arkansas Community College - Hope	80,817	0.02523691%
State	University of Arkansas Community College - Morrilton	61,361	0.01916147%
State	University of Arkansas Cooperative Extension Service	303,002	0.09461976%
State	University of Arkansas for Medical Sciences	845,832	0.26413147%



ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN  
 SCHEDULE OF EMPLOYER ALLOCATIONS  
 FOR THE YEAR ENDED JUNE 30, 2022

Schedule 1

Division	Employer	Actual Employer Contributions	Employer Allocation Percentage
State	University of Central Arkansas	\$ 1,170,670	0.36556992%
State	Van Buren County Conservation District	7,721	0.00241114%
State	Veterinary Medical Examination Board	8,216	0.00256571%
State	War Memorial Stadium Commission		
State	Washington County Conservation District	14,595	0.00455773%
State	White County Conservation District	6,545	0.00204391%
State	Woodruff County Conservation District		
State	Workers' Compensation Commission	791,976	0.24731352%
State	Yell County Conservation District	14,207	0.00443638%
	TOTAL	<u>\$ 320,231,614</u>	<u>100.00000000%</u>

The accompanying notes are an integral part of these employer schedules.























**ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN  
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER  
FOR THE YEAR ENDED JUNE 30, 2022**

Schedule 2

Division	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Proportionate Share of Contributions	Changes in Proportion and Differences Between Employer Contributions and	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	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
State	Poteau River Conservation District	\$ 60,264	\$ 1,447	\$ 12,713		\$ 4,171	\$ 18,331	\$ (728)		\$ (816)	\$ (1,544)	\$ 5,814	\$ 1,205	\$ 7,019
State	Prairie County Conservation District	39,362	945	8,304		156	9,405	(475)		(10,584)	(11,059)	3,798	(3,107)	691
State	Professional Bail Bondsman License Board	218,491	5,245	46,091		17,947	69,283	(2,638)		(18,821)	(21,459)	21,080	(2,774)	18,306
State	Pulaski County Conservation District	31,346	752	6,612		1,450	8,814	(378)		(164)	(542)	3,024	738	3,762
State	Pulaski Technical College	2,471,736	59,330	521,416		11	580,757	(29,842)		(662,695)	(692,537)	238,475	(621,620)	(283,145)
State	Randolph County Conservation District	64,463	1,547	13,599		1,050	16,196	(778)		(8,480)	(9,258)	6,219	(4,048)	2,171
State	Rich Mountain Community College	715,917	17,184	151,024		3	168,211	(8,644)		(83,187)	(91,831)	69,072	(37,484)	31,588
State	Rich Mountain Conservation District	46,883	1,125	9,890		23	11,038	(566)		(6,841)	(7,407)	4,523	(3,398)	1,125
State	Saint Francis County Conservation District	47,365	1,137	9,992		133	11,262	(572)		(9,603)	(10,175)	4,570	(4,149)	421
State	Sebastian County Conservation District	230,767	5,539	48,681		35,600	89,820	(2,786)		(2,786)	22,265	33,243	55,508	
State	Secretary of State	10,385,965	249,298	2,190,935		209,979	2,650,212	(125,395)		(422,732)	(548,127)	1,002,047	148,492	1,150,539
State	Secretary of State - State Capitol Police	169,928	4,079	35,847		2	39,928	(2,052)		(106,013)	(108,065)	16,395	(65,343)	(48,948)
State	Senate Clerk	1,467,030	35,214	309,472		19,313	363,999	(17,712)		(101,297)	(119,009)	141,540	(59,122)	82,418
State	Sharp County Conservation District	99,075	2,378	20,900		4,556	27,834	(1,196)		(19,331)	(20,527)	9,559	(8,201)	1,358
State	Southeast Arkansas College	4,220,722	101,311	890,368		373,281	1,364,960	(50,959)		(50,959)	407,219	304,603	711,822	
State	Southern Arkansas Community College	1,612,795	38,712	340,221		75,348	454,281	(19,472)		(367,424)	(386,896)	155,604	(327,784)	(172,180)
State	Southern Arkansas University	1,861,311	44,678	392,646		7	437,331	(22,472)		(344,027)	(366,499)	179,581	(229,361)	(49,780)
State	Southern Arkansas University Tech	1,136,324	27,276	239,709		3,471	270,456	(13,719)		(278,481)	(292,200)	109,634	(132,451)	(22,817)
State	State Bank Department	8,198,659	196,795	1,729,520		174,064	2,100,379	(98,986)		(78,067)	(177,053)	791,014	134,074	925,088
State	State Insurance Department	11,688,737	280,569	2,465,757		45,094	2,791,420	(141,124)		(232,425)	(373,549)	1,127,740	(55,942)	1,071,798
State	State Securities Department	2,643,152	63,444	557,577		6	621,027	(31,912)		(77,712)	(109,624)	255,014	(65,380)	189,634
State	Statewide Shared Services	7,393,022	177,457	1,559,569		3,705,571	5,442,597	(89,259)		(321,897)	(411,156)	713,285	1,768,287	2,481,572
State	Stone County Conservation District	277,149	6,652	58,465		90,560	155,677	(3,346)		(138)	(3,484)	26,740	40,568	67,308
State	Union County Conservation District	80,966	1,943	17,080			19,023	(978)		(6,469)	(7,447)	7,812	(2,860)	4,952
State	University of Arkansas - Cossatot Community College	723,482	17,366	152,620		764	170,750	(8,735)		(154,175)	(162,910)	69,802	(93,550)	(23,748)
State	University of Arkansas - Fayetteville	6,835,335	164,071	1,441,924		28	1,606,023	(82,526)		(1,129,394)	(1,211,920)	659,479	(994,741)	(335,262)
State	University of Arkansas - Fort Smith	940,249	22,569	198,347		4	220,920	(11,352)		(281,027)	(292,379)	90,716	(289,758)	(199,042)
State	University of Arkansas - Little Rock	5,221,741	125,339	1,101,534		21	1,226,894	(63,044)		(693,809)	(656,853)	503,798	(815,137)	(315,339)
State	University of Arkansas - Monticello	1,481,322	35,557	312,487		3,737	351,781	(17,885)		(37,308)	(55,193)	142,919	(60,410)	82,509
State	University of Arkansas - Phillips Community College	482,310	11,577	101,744		2	113,323	(5,823)		(122,961)	(128,784)	46,534	(67,833)	(21,299)
State	University of Arkansas - Pine Bluff	537,534	12,903	113,394		5,540	131,837	(6,490)		(71,039)	(77,529)	51,862	(21,391)	30,471
State	University of Arkansas Community College - Batesville	1,007,890	24,193	212,616		25,123	261,932	(12,169)		(67,659)	(79,828)	97,242	(25,648)	71,594
State	University of Arkansas Community College - Hope	680,484	16,334	143,549		6	159,889	(8,216)		(421,342)	(429,558)	65,654	(235,277)	(169,623)
State	University of Arkansas Community College - Morrilton	516,667	12,402	108,992		1	121,395	(6,238)		(49,732)	(100,970)	49,848	(54,336)	(4,488)
State	University of Arkansas Cooperative Extension Service	2,551,312	61,240	538,203		131,492	730,935	(30,803)		(192,284)	(223,087)	246,153	(79,774)	166,379
State	University of Arkansas for Medical Sciences	7,121,997	170,952	1,502,396		486,156	2,159,504	(85,987)		(2,156,033)	(2,242,020)	687,137	(1,496,224)	(809,087)
State	University of Central Arkansas	9,857,167	236,605	2,079,384		39	2,316,028	(119,010)		(1,576,686)	(1,695,696)	951,028	(1,157,944)	(206,916)
State	Van Buren County Conservation District	65,014	1,561	13,715		2	15,278	(785)		(5,127)	(5,912)	6,273	(2,430)	3,843
State	Veterinary Medical Examination Board	69,181	1,861	14,594		2,296	18,551	(835)		(1)	(836)	6,675	1,002	7,677
State	War Memorial Stadium Commission												(14,824)	(14,824)
State	Washington County Conservation District	122,894	2,950	25,925		7,912	36,787	(1,484)		(2,996)	(4,480)	11,857	4,869	16,726
State	White County Conservation District	55,112	1,323	11,626		9,399	22,348	(665)		(929)	(1,594)	5,317	3,047	8,364
State	Woodruff County Conservation District									(284)	(284)		(2,237)	(2,237)
State	Workers' Compensation Commission	6,668,521	160,067	1,406,735		449	1,567,251	(80,512)		(517,427)	(597,939)	643,385	(216,953)	426,432
State	Yell County Conservation District	119,622	2,871	25,234		22,541	50,646	(1,444)		(415)	(1,859)	11,541	9,928	21,469
<b>TOTAL</b>		<b>\$ 2,696,383,462</b>	<b>\$ 64,722,166</b>	<b>\$ 568,806,173</b>	<b>\$ 0</b>	<b>\$ 118,626,551</b>	<b>\$ 752,154,890</b>	<b>\$ (32,554,685)</b>	<b>\$ 0</b>	<b>\$ (118,626,551)</b>	<b>\$ (151,181,236)</b>	<b>\$ 260,149,540</b>	<b>\$ 0</b>	<b>\$ 260,149,540</b>

The accompanying notes are an integral part of these employer schedules.

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN  
NOTES TO THE SCHEDULE OF EMPLOYEE ALLOCATIONS AND  
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER  
JUNE 30, 2022

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, 2022, the number of employers participating in the plan was as follows:

State	245
Municipal	182
County	87
School	36
Court Clerks	36
Other Non-State	36
District Judges	3
Total	625

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

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

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

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

The benefit provisions provided by the public employees retirement 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%.

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN  
NOTES TO THE SCHEDULE OF EMPLOYEE ALLOCATIONS AND  
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER  
JUNE 30, 2022

NOTE 1: Summary of Significant Accounting Policies (Continued)

B. 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 the Arkansas Public Employees Retirement System (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.

C. 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.

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, 2022, 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%

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	\$ 320,196,067
Supplemental contributions	609,078
APERS member employer contributions	(537,123)
Contributions specific to employer purchase of service	(36,408)
	<hr/>
Total Contributions per Schedule of Employer Allocations (Schedule 1)	\$ 320,231,614

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN  
 NOTES TO THE SCHEDULE OF EMPLOYEE ALLOCATIONS AND  
 SCHEDULE OF PENSION AMOUNTS BY EMPLOYER  
 JUNE 30, 2022

NOTE 1: Summary of Significant Accounting Policies (Continued)

E. Use of Estimates

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

NOTE 2: Collective Net Pension Liability and Actuarial Information

The components of the net pension liability of the participating employers at June 30, 2022, were as follows:

Total pension liability	\$	12,430,222,093
Less: plan net position		9,733,838,631
 Employers' net pension liability	 \$	 2,696,383,462
 Plan net position as a percentage of the total pension liability		 78.31%

Actuarial Assumptions – The total pension liability, net pension liability, and certain sensitivity information was determined by an actuarial valuation as of June 30, 2022. The significant assumptions used in the valuation, and adopted by the APERS Board of Trustees, were as follows:

Actuarial cost method	Entry Age Normal
Discount rate	7.15%
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, 2022, 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.

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN  
NOTES TO THE SCHEDULE OF EMPLOYEE ALLOCATIONS AND  
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER  
JUNE 30, 2022

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

Long-Term Rate of Return – The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the current asset allocation percentage and by adding expected price inflation. Best estimates of arithmetic real rates of return for the 10-year period from 2020 – 2029 were based upon capital market assumptions provided by the plan’s investment consultant. For each major asset class included in the plan’s current asset allocation as of June 30, 2022, these best estimates are summarized in the following table:

Asset	Target Allocation	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.

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	\$ 4,286,757,199	\$ 2,696,383,462	\$ 1,383,387,497



ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN  
NOTES TO THE SCHEDULE OF EMPLOYEE ALLOCATIONS AND  
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER  
JUNE 30, 2022

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

	2018	2019	2020	2021	2022
Deferred Outflows of Resources:					
Differences between expected and actual experience	\$ 35,082,399	\$ 65,658,797	\$ 38,014,885	\$ 17,595,962	\$ 64,722,172
Net difference between projected and actual investment earnings on pension plan investments			303,003,673		568,806,167
Changes of assumptions	250,989,684	130,945,324	35,878,297		
Changes in proportion and differences between employer contributions and proportionate share of contributions	75,989,547	69,725,261	75,220,354	113,472,377	118,626,551
Deferred Inflows of Resources:					
Differences between expected and actual experience	(23,156,899)	(3,584,369)	(1,896,257)	(49,308,209)	(32,554,686)
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	(75,989,547)	(69,725,261)	(75,220,354)	(113,472,377)	(118,626,551)
Totals	<u>\$ 70,675,037</u>	<u>\$ 81,953,682</u>	<u>\$ 325,937,000</u>	<u>\$ (1,386,659,597)</u>	<u>\$ 600,973,653</u>

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 2018, it was 4.1233 years; for fiscal year 2019, it was 4.1431 years; for fiscal year 2020, it was 4.0486 years; for fiscal year 2021, it was 3.9676 years; and for fiscal year 2022, it was 3.7989 years.

NOTE 4: Pension Expense

The components of the pension expense for the year ending June 30, 2022 are as follows:

Service cost	\$ 205,730,314
Interest on the total pension liability	838,746,422
Current-period benefit changes	
Employee contributions (made negative for addition here)	(81,213,354)
Projected earnings on pension plan investments (made negative for addition here)	(790,510,424)
Pension plan administrative expense	11,401,566
Other changes in plan fiduciary net position	(4,092,820)
Amortization of deferred outflows of resources related to pensions	554,921,237
Amortization of deferred (inflows) of resources related to pensions	<u>(474,833,401)</u>
Total Pension Expense	<u>\$ 260,149,540</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, 2022. This report can be found on Arkansas Legislative Audit's website at [www.arklegaudit.gov](http://www.arklegaudit.gov). The GASB Statement No. 68 actuarial valuation report is available from the APERS' website at [www.apers.org](http://www.apers.org). 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.