#### Arkansas Public Employees Retirement System (Including District Judges)

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





October 31, 2023

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

#### Ladies and Gentlemen:

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

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

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

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

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

Board of Trustees Arkansas Public Employees Retirement System October 31, 2023 Page 2

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

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

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

Respectfully submitted, Gabriel, Roeder, Smith & Company

Mita Drazilov, ASA, FCA, MAAA

Heidi M Barry, ASA, FCA, MAAA

MDD/HGB:ah



#### **Table of Contents**

Section A	System Wide Results	Page
	Executive Summary	A-1
	Statement of Pension Expense Under GASB Statement No. 68	A-2
	Statement of Outflows and Inflows Arising from Current Reporting Period	A-3
	Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods	A-4
	Schedule of Changes in Net Pension Liability and Related Ratios Current Period	A-5
Section B	Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2023	B-1
Section C	Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2023	C-1
Section D	Schedule of Deferred Resources by Employer by Year as of June 30, 2023	D-1





**SYSTEM WIDE RESULTS** 

#### **Executive Summary** as of June 30, 2023

Actuarial Valuation Date		June 30, 2023
Measurement Date of the Net Pension Liability and Pension Expense		June 30, 2023
Membership		
Number of		
- Retirees and Beneficiaries		42,466
- Inactive, Nonretired Members		15,317
- Active Members		43,363
- Total		101,146
Covered Payroll	\$	2,252,048,646
Net Pension Liability		
Total Pension Liability	\$	13,209,490,955
Plan Fiduciary Net Position	Ψ	10,295,304,391
Net Pension Liability	\$	2,914,186,564
Plan Fiduciary Net Position as a Percentage	Ψ	2,31 1,100,30 1
of Total Pension Liability		77.94%
Net Pension Liability as a Percentage		
of Covered Payroll		129.40%
Development of the Single Discount Rate		
Single Discount Rate		7.00%
Long-Term Expected Rate of Investment Return		7.00%
Long-Term Municipal Bond Rate*		3.86%
Last year ending June 30 in the 2023 to 2122 projection period		
for which projected benefit payments are fully funded		2122
Total Pension Expense	\$	510,126,695

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

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

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



#### **Statement of Pension Expense Under GASB Statement No. 68** Fiscal Year Ended June 30, 2023

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



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

A. Outflows (Inflows) of Resources Due to Liabilities		
1. Difference between expected and actual experience		
of the Total Pension Liability (gains) or losses	\$	170,265,906
2. Assumption Changes (gains) or losses	\$	187,295,676
3. Recognition period for Liabilities: Average of the		
expected remaining service lives of all employees {in years}		3.7241
4. Outflow (Inflow) of Resources to be recognized in the current pension expense for the		
difference between expected and actual experience		
of the Total Pension Liability	\$	45,720,015
5. Outflow (Inflow) of Resources to be recognized in the current pension expense for		
Assumption Changes	\$	50,292,870
6. Outflow (Inflow) of Resources to be recognized in the current pension expense		
due to Liabilities: 4. + 5.	\$	96,012,885
7. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses for the		
difference between expected and actual experience		
of the Total Pension Liability: 1 4.	\$	124,545,891
8. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses for		
Assumption Changes: 2 5.	\$	137,002,806
9. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses		
due to Liabilities: 7. + 8.	\$	261,548,697
B. Outflows (Inflows) of Resources Due to Assets		
1. Net difference between projected and actual earnings on		
pension plan investments (gains) or losses	\$	(122,401,693)
2. Recognition period for Assets (in years)	·	5.0000
3. Outflow (Inflow) of Resources to be recognized in the current pension expense		
due to Assets	\$	(24,480,339)
4. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses	•	, , , ,
due to Assets: 1 3.	\$	(97,921,354)
		=



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

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

	Outflows	Inflows	Net Outflows
	of Resources	of Resources	of Resources
1. Due to Liabilities	\$ 120,781,180	\$ 16,545,378	\$ 104,235,802
2. Due to Assets	517,724,126	434,031,295	83,692,831
3. Total	\$ 638.505.306	\$ 450,576,673	\$ 187.928.633

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

		Outflows		Inflows	N	et Outflows
	O	f Resources	0	f Resources	0	f Resources
1. Differences between expected and actual experience	\$	70,488,310	\$	16,545,378	\$	53,942,932
2. Assumption Changes		50,292,870		-		50,292,870
3. Net Difference between projected and actual						
earnings on pension plan investments		517,724,126		434,031,295		83,692,831
4. Total	\$	638,505,306	\$	450,576,673	\$	187,928,633

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

	Deferred			N	let Deferred
	Outflows	Def	erred Inflows		Outflows
	 f Resources	0	f Resources		of Resources
1. Differences between expected and actual experience	\$ 164,499,768	\$	16,009,308	\$	148,490,460
2. Assumption Changes	137,002,806		-		137,002,806
3. Net Difference between projected and actual					
earnings on pension plan investments	1,279,734,907		917,023,264		362,711,643
4. Total	\$ 1,581,237,481	\$	933,032,572	\$	648,204,909

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

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



#### **Schedules of Required Supplementary Information Schedule of Changes in Net Pension Liability and Related Ratios Current Period** Fiscal Year Ended June 30, 2023

A. Total Pension Liability		
1. Service cost	\$	224,674,840
2. Interest on the Total Pension Liability		872,640,034
3. Changes of benefit terms		0
4. Difference between expected and actual experience of the Total Pension Liability		170,265,906
5. Changes of assumptions		187,295,676
<ol><li>Benefit payments, including refunds of employee contributions</li></ol>		(675,607,600)
7. Net change in Total Pension Liability	\$	779,268,856
8. Total Pension Liability – Beginning		12,430,222,099
9. Total Pension Liability – Ending	\$ 2	13,209,490,955
B. Plan Fiduciary Net Position		
1. Contributions – employer	\$	339,554,854
2. Contributions – employee		92,360,864
3. Net investment income		809,503,795
<ol> <li>Benefit payments, including refunds of employee contributions</li> </ol>		(675,607,600)
5. Pension plan administrative expense		(10,465,349)
6. Other		6,119,195
7. Net change in Plan Fiduciary Net Position	\$	561,465,759
8. Plan Fiduciary Net Position – Beginning		9,733,838,632
9. Plan Fiduciary Net Position – Ending	\$ 2	10,295,304,391
C. Net Pension Liability	\$	2,914,186,564
D. Plan Fiduciary Net Position as a percentage of the Total Pension Liability		77.94%
E. Covered-employee payroll	\$	2,252,048,646
F. Net Pension Liability as a percentage of covered-employee payroll		129.40%



#### **SECTION B**

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

			As of June 30, 2023						
		2023 Employer	Proportionate	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower			
Division	Employer	Contribution	Share	7.00%	8.00%	6.00%			
County	AR RIVER VALLEY REG LIBRARY	\$ 25,939.09	0.00763915%	\$ 222,619	\$ 113,686	\$ 354,835			
County	ARKANSAS COUNTY	586,600.32	0.17275569%	5,034,423	2,570,951	8,024,417			
County	ASHLEY COUNTY	678,156.17	0.19971918%	5,820,190	2,972,222	9,276,858			
County	ASSOC OF ARKANSAS COUNTIES	509,569.98	0.15007000%	4,373,320	2,233,342	6,970,678			
County	BAXTER COUNTY	1,338,860.26	0.39429867%	11,490,599	5,867,954	18,314,981			
County	Baxter County Library	104,714.38	0.03083872%	898,698	458,942	1,432,443			
County	BENTON COUNTY	6,156,120.84	1.81299745%	52,834,128	26,981,035	84,212,846			
County	BOONE COUNTY	1,136,794.21	0.33478956%	9,756,392	4,982,340	15,550,812			
County	BRADLEY COUNTY	248,488.58	0.07318069%	2,132,622	1,089,075	3,399,207			
County	CALHOUN COUNTY	349,309.48	0.10287277%	2,997,904	1,530,953	4,778,390			
County	CARROLL COUNTY	841,561.53	0.24784259%	7,222,595	3,688,394	11,512,167			
County	CHICOT COUNTY	274,179.44	0.08074673%	2,353,110	1,201,673	3,750,646			
County	CLARK COUNTY	625,253.53	0.18413918%	5,366,159	2,740,360	8,553,175			
County	CLAY COUNTY	294,560.65	0.08674906%	2,528,029	1,291,000	4,029,451			
County	CLAY COUNTY, WESTERN DIST	105,011.47	0.03092622%	901,248	460,244	1,436,508			
County	CLEBURNE COUNTY	729,259.38	0.21476924%	6,258,776	3,196,197	9,975,926			
County	CLEVELAND COUNTY	253,446.51	0.07464081%	2,175,172	1,110,805	3,467,029			
County	COLUMBIA COUNTY	682,900.42	0.20111638%	5,860,907	2,993,015	9,341,758			
County	CONWAY COUNTY	839,267.86	0.24716709%	7,202,910	3,678,342	11,480,791			
County	CRAIGHEAD COUNTY	2,273,745.19	0.66962529%	19,514,130	9,965,366	31,103,768			
County	CRAWFORD COUNTY	1,324,554.38	0.39008554%	11,367,820	5,805,255	18,119,283			
County	CRITTENDEN COUNTY	1,489,563.66	0.43868130%	12,783,992	6,528,457	20,376,532			
County	CROSS COUNTY	458,632.51	0.43808130%	3,936,155	2,010,094	6,273,877			
County	DALLAS COUNTY	378,828.69	0.11156627%	3,251,249	1,660,330	5,182,199			
•	DESHA COUNTY	372,696.97	0.11136627%						
County	DRAINAGE DIST # 9 (GR. LAKE)	15,779.92	0.10976046%	3,198,625 135,429	1,633,456 69,160	5,098,320 215,862			
County									
County	DREW COUNTY	603,903.06	0.17785140%	5,182,922	2,646,785	8,261,111			
County	E. Cen. AR Reg. Library	34,087.51	0.01003888%	292,552	149,399	466,301			
County	FAULKNER COUNTY	2,354,268.14	0.69333956%	20,205,208	10,318,282	32,205,284			
County	FRANKLIN COUNTY	722,366.35	0.21273922%	6,199,618	3,165,986	9,881,633			
County	FULTON COUNTY	351,871.21	0.10362721%	3,019,890	1,542,181	4,813,433			
County	GARLAND COUNTY	2,867,407.27	0.84446069%	24,609,160	12,567,267	39,224,787			
County	GRANT COUNTY	542,380.99	0.15973295%	4,654,916	2,377,146	7,419,517			
County	GREENE COUNTY	1,093,769.77	0.32211873%	9,387,141	4,793,772	14,962,258			
County	HEMPSTEAD COUNTY	756,741.90	0.22286293%	6,494,642	3,316,647	10,351,874			
County	HOT SPRINGS COUNTY	618,399.90	0.18212077%	5,307,339	2,710,322	8,459,421			
County	HOWARD COUNTY	448,651.57	0.13212933%	3,850,495	1,966,349	6,137,343			
County	INDEPENDENCE COUNTY	1,118,250.75	0.32932845%	9,597,245	4,901,067	15,297,146			
County	IZARD COUNTY	521,107.76	0.15346792%	4,472,342	2,283,910	7,128,510			
County	JACKSON COUNTY	626,119.02	0.18439407%	5,373,587	2,744,153	8,565,014			
County	JEFFERSON COUNTY	1,771,249.83	0.52163879%	15,201,528	7,763,030	24,229,867			
County	JOHNSON COUNTY	745,953.37	0.21968567%	6,402,050	3,269,363	10,204,292			
County	LAFAYETTE COUNTY	370,856.07	0.10921831%	3,182,825	1,625,387	5,073,137			
County	LAWRENCE COUNTY	526,749.26	0.15512936%	4,520,759	2,308,636	7,205,683			
County	LEE COUNTY	234,552.82	0.06907656%	2,013,020	1,027,998	3,208,572			
County	LINCOLN COUNTY	353,357.37	0.10406489%	3,032,645	1,548,694	4,833,763			
County	LITTLE RIVER COUNTY	584,710.33	0.17219908%	5,018,202	2,562,667	7,998,563			
County	LOGAN COUNTY	755,598.70	0.22252625%	6,484,830	3,311,637	10,336,236			
County	LONOKE COUNTY	1,154,724.52	0.34007010%	9,910,277	5,060,925	15,796,090			
County	MADISON COUNTY	700,202.31	0.20621184%	6,009,398	3,068,845	9,578,439			
County	INIDION COUNTY	700,202.31	0.20021104/0	0,009,336	3,000,043	9,370,439			



			As of June 30, 2023					
		2023 Employer	Proportionate	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower		
Division	Employer	Contribution	Share	7.00%	8.00%	6.00%		
County	MARION COUNTY	\$ 562,511.50	0.16566145%	\$ 4,827,684	\$ 2,465,374	\$ 7,694,893		
County	MILLER COUNTY	1,052,171.46	0.30986789%	9,030,128	4,611,455	14,393,212		
County	MISSISSIPPI COUNTY	1,265,798.50	0.37278174%	10,863,555	5,547,739	17,315,530		
County	MONROE COUNTY	182,878.66	0.05385836%	1,569,533	801,520	2,501,695		
County	MONTGOMERY COUNTY	446,578.92	0.13151893%	3,832,707	1,957,265	6,108,990		
County	NEVADA COUNTY	311,245.65	0.09166285%	2,671,226	1,364,127	4,257,695		
County	NEWTON COUNTY	372,661.26	0.10974994%	3,198,318	1,633,299	5,097,831		
County	OUACHITA COUNTY	910,260.28	0.26807459%	7,812,194	3,989,487	12,451,934		
County	PERRY COUNTY	349,717.31	0.10299288%	3,001,405	1,532,740	4,783,969		
County	PHILLIPS COUNTY	499,887.89	0.14721860%	4,290,225	2,190,908	6,838,232		
County	Phillips County Library	16,086.09	0.00473741%	138,057	70,502	220,050		
County	PIKE COUNTY	416,526.47	0.12266839%	3,574,786	1,825,551	5,697,887		
County	POINSETT COUNTY	631,759.97	0.18605535%	5,422,000	2,768,876	8,642,180		
County	POLK COUNTY	621,065.38	0.18290576%	5,330,215	2,722,004	8,495,883		
County	POPE COUNTY	1,672,141.93	0.49245119%	14,350,946	7,328,661	22,874,117		
County	PRAIRIE COUNTY	410,163.12	0.12079436%	3,520,173	1,797,662	5,610,839		
County	PULASKI COUNTY	9,319,754.97	2.74469790%	79,985,617	40,846,605	127,489,877		
County	RANDOLPH COUNTY	521,992.26	0.15372840%	4,479,932	2,287,787	7,140,609		
County	Randolph County Nursing Home	1,075,696.82	0.31679618%	9,232,032	4,714,562	14,715,028		
	SALINE COUNTY	2,127,474.62	0.62654814%	18,258,782	9,324,292	29,102,855		
County		2,127,474.62 254,453.48	0.07493737%					
County	Saline County Library			2,183,815	1,115,218	3,480,804		
County	SCOTT COUNTY	386,837.74	0.11392496%	3,319,986	1,695,432	5,291,759		
County	SEARCY COUNTY	361,195.00	0.10637309%	3,099,910	1,583,045	4,940,978		
County	SEBASTIAN COUNTY JUDGE	2,511,969.02	0.73978298%	21,558,656	11,009,453	34,362,558		
County	SEVIER COUNTY	1,154,921.29	0.34012805%	9,911,966	5,061,787	15,798,782		
County	SHARP COUNTY	475,798.38	0.14012416%	4,083,479	2,085,328	6,508,699		
County	ST FRANCIS COUNTY	686,456.80	0.20216374%	5,891,429	3,008,602	9,390,407		
County	STONE COUNTY	363,062.02	0.10692294%	3,115,934	1,591,228	4,966,518		
County	UNION COUNTY	1,198,845.50	0.35306387%	10,288,940	5,254,298	16,399,644		
County	VAN BUREN COUNTY	731,410.91	0.21540287%	6,277,241	3,205,626	10,005,358		
County	WASHINGTON COUNTY	5,413,137.58	1.59418648%	46,457,568	23,724,689	74,049,183		
County	WHITE CO PUBLIC LIBRARY	96,950.38	0.02855220%	832,064	424,914	1,326,236		
County	WHITE COUNTY	1,532,676.34	0.45137813%	13,154,001	6,717,411	20,966,294		
County	WHITE RIVER REG LIBRARY	27,292.62	0.00803776%	234,235	119,618	373,350		
County	WOODRUFF COUNTY	236,640.59	0.06969142%	2,030,938	1,037,148	3,237,132		
County	YELL CO LIBRARY	35,606.06	0.01048610%	305,585	156,054	487,074		
County	YELL COUNTY	652,380.98	0.19212830%	5,598,977	2,859,254	8,924,266		
Court Clerk	Alpena District Court	713.14	0.00021002%	6,120	3,126	9,755		
Court Clerk	Benton County District Court	-	0.00000000%	0	0	0		
Court Clerk	BERRYVILLE DISTRICT COURT	13,450.35	0.00396117%	115,436	58,950	183,994		
Court Clerk	BLYTHEVILLE DISTRICT COURT	8,032.81	0.00236569%	68,941	35,206	109,885		
Court Clerk	BOONEVILLE DISTRICT COURT	2,569.99	0.00075687%	22,057	11,264	35,156		
Court Clerk	CAMDEN DISTRICT COURT	3,023.06	0.00089030%	25,945	13,249	41,354		
Court Clerk	Cherokee Village District Cour	4,313.78	0.00127042%	37,022	18,906	59,010		
Court Clerk	CLARENDON DISTRICT COURT	5,823.16	0.00171494%	49,977	25,522	79,658		
Court Clerk	CONWAY DISTRICT COURT	18,818.32	0.00554206%	161,506	82,477	257,426		
Court Clerk	DEQUEEN DISTRICT COURT	19,448.78	0.00572773%	166,917	85,240	266,050		
Court Clerk	DERMOTT DISTRICT COURT	3,520.48	0.00372773%	30,214	15,430	48,158		
		·						
Court Clerk	DEVALLS BLUFF DISTRICT COURT	4,844.39	0.00142669%	41,576	21,232	66,269		



				As of June 30, 20	23	
		2023 Employer	Proportionate	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
Division	Employer	Contribution	Share	7.00%	8.00%	6.00%
Court Clerk	EAST CAMDEN DISTRICT COURT	\$ 3,473.60	0.00102299%	\$ 29,812	\$ 15,224	\$ 47,517
Court Clerk	ELKINS DISTRICT COURT	6,598.80	0.00194337%	56,633	28,921	90,269
Court Clerk	EUREKA SPRINGS DISTRICT COURT	12,442.54	0.00366437%	106,787	54,533	170,208
Court Clerk	FAYETTEVILLE DISTRICT COURT	14,303.26	0.00421236%	122,756	62,688	195,662
Court Clerk	FT. SMITH DISTRICT COURT	15,913.10	0.00468646%	136,572	69,744	217,684
Court Clerk	HOXIE DISTRICT COURT	-	0.00000000%	0	0	0
Court Clerk	LAKE VILLAGE DISTRICT COURT	-	0.00000000%	0	0	0
Court Clerk	LITTLE ROCK DISTRICT COURT	30,091.68	0.00886210%	258,258	131,886	411,640
Court Clerk	LONOKE DISTRICT COURT	5,952.20	0.00175294%	51,084	26,087	81,423
Court Clerk	MARION DISTRICT COURT	6,088.02	0.00179294%	52,250	26,683	83,281
Court Clerk	MAUMELLE DISTRICT COURT	6,408.54	0.00188734%	55,001	28,087	87,666
Court Clerk	MCCRORY DISTRICT COURT	330.96	0.00009747%	2,840	1,451	4,527
Court Clerk	MCGEHEE DISTRICT COURT	4,237.04	0.00124782%	36,364	18,570	57,961
Court Clerk	NEWPORT DISTRICT COURT	6,463.73	0.00190359%	55,474	28,329	88,421
Court Clerk	NORTH LITTLE ROCK DIST. COURT	83,454.69	0.02457768%	716,239	365,765	1,141,621
Court Clerk	OSCEOLA DISTRICT COURT	· -	0.00000000%	0	0	0
Court Clerk	OZARK DISTRICT COURT	-	0.00000000%	0	0	0
Court Clerk	Perry County District Court	-	0.00000000%	0	0	0
Court Clerk	PINE BLUFF DISTRICT COURT	10,384.37	0.00305823%	89,123	45,513	142,053
Court Clerk	SHERWOOD DISTRICT COURT	10,257.25	0.00302079%	88,031	44,955	140,314
Court Clerk	SILOAM SPRINGS DISTRICT COURT	8,159.19	0.00240291%	70,025	35,760	111,614
Court Clerk	SPRINGDALE DISTRICT COURT	12,298.72	0.00362201%	105,552	53,903	168,241
Court Clerk	TEXARKANA DISTRICT COURT	8,655.49	0.00254907%	74,285	37,935	118,403
Court Clerk	TRUMANN DISTRICT COURT	5,815.20	0.00171260%	49,908	25,487	79,549
Court Clerk	TYRONZA DISTRICT COURT	4,432.97	0.00130552%	38,045	19,429	60,641
Court Clerk	WALNUT RIDGE DISTRICT COURT	-	0.00000000%	0	0	0
Court Clerk	WEST MEMPHIS DISTRICT COURT	8,991.96	0.00264816%	77,172	39,410	123,006
Court Clerk	WRIGHTSVILLE DISTRICT COURT	· -	0.00000000%	0	0	0
District Judge	ADJRS Pilot	728,318.10	0.21449203%	6,250,698	3,192,071	9,963,050
District Judge	Ashdown District Court	-	0.00000000%	0	0	0
District Judge	Ashley County District Court	-	0.00000000%	0	0	0
District Judge	Austin District Court	_	0.00000000%	0	0	0
District Judge	Biscoe District Court	_	0.00000000%	0	0	0
District Judge	Bradley County District Court	-	0.00000000%	0	0	0
District Judge	Brinkley District Court	14,854.51	0.00437470%	127,487	65,104	203,203
District Judge	Cabot District Court	-	0.00000000%	0	0	0
District Judge	Camden District Court	-	0.00000000%	0	0	0
District Judge	Charleston District Court	-	0.00000000%	0	0	0
District Judge	Cherokee Village District Judg	-	0.00000000%	0	0	0
District Judge	Chicot County	-	0.00000000%	0	0	0
District Judge	City of Ozark	_	0.00000000%	0	0	0
District Judge	Clarksville District Court	-	0.00000000%	0	0	0
District Judge	Crossett District Court	-	0.00000000%	0	0	0
District Judge	Dermott District Court	-	0.00000000%	0	0	0
District Judge	Devalls Bluff District Court	-	0.00000000%	0	0	0
District Judge	East Camden District Court	-	0.00000000%	0	0	0
District Judge	Elkins District Court	-	0.00000000%	0	0	0
District Judge	Franklin County District Court	-	0.00000000%	0	0	0
District Judge	Grant County District Court	-	0.00000000%	0	0	0
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		As of June 30, 2023					
		2023 Employer	Proportionate	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower	
Division	Employer	Contribution	Share	7.00%	8.00%	6.00%	
District Judge	Hamburg District Court	\$ -	0.00000000%	\$ -	\$ -	\$ -	
District Judge	Hazen District Court	-	0.00000000%	0	0	0	
District Judge	Helena/West Helena Dist Judge	-	0.00000000%	0	0	0	
District Judge	Hot Springs District Court	-	0.00000000%	0	0	0	
District Judge	Lee County District Court	-	0.00000000%	0	0	0	
District Judge	Little Rock District Court	2,945.54	0.00086747%	25,280	12,910	40,294	
District Judge	Malvern District Court	· -	0.00000000%	. 0	0	0	
District Judge	Newport District Court	-	0.00000000%	0	0	0	
District Judge	Newton County District Court	-	0.00000000%	0	0	0	
District Judge	Ouachita County District Court	-	0.00000000%	0	0	0	
District Judge	Phillips County District Court	_	0.00000000%	0	0	0	
District Judge	Prairie Grove District Court	_	0.00000000%	0	0	0	
District Judge	Randolph County District Court	-	0.00000000%	0	0	0	
District Judge	Sharp County District Court	-	0.00000000%	0	0	0	
District Judge	Sheridan District Court	_	0.00000000%	0	0	0	
District Judge	Sherwood District Court	_	0.00000000%	0	0	0	
District Judge	Ward District Court	_	0.00000000%	0	0	0	
District Judge	West Fork District Court	_	0.00000000%	0	0	0	
District Judge	Woodruff County District Court	_	0.00000000%	0	0	0	
Municipal	ALMA WATER & SEWER DEPT	89,879.32	0.02646975%	771,378	393,923	1,229,507	
Municipal	AR MUNICIPAL LEAGUE	1,109,213.86	0.32666706%	9,519,688	4,861,460	15,173,525	
Municipal	ARKANSAS CITY	5,596.76	0.00164826%	48,033	24,529	76,561	
		277,331.03		2,380,158		3,793,758	
Municipal	BATESVILLE WATERWORKS BRADFORD WATER & SEWER	10,121.59	0.08167488% 0.00298084%	2,380,138 86,867	1,215,486 44,361	138,459	
Municipal		,				•	
Municipal	BRINKLEY MUN WATER & SEWER DPT	54,302.26	0.01599219%	466,042	237,996	742,829	
Municipal	CADDO VALLEY	17,422.43	0.00513096%	149,526	76,359	238,331	
Municipal	CAMDEN WATER & UTILITIES	167,195.44	0.04923960%	1,434,934	732,784	2,287,155	
Municipal	CAMMACK VILLAGE	8,736.87	0.00257304%	74,983	38,292	119,516	
Municipal	CAVE CITY	31,044.90	0.00914282%	266,439	136,063	424,680	
Municipal	CENTRAL ARKANSAS WATER	3,622,826.50	1.06693409%	31,092,450	15,878,117	49,558,567	
Municipal	City of Alexander	48,229.98	0.01420388%	413,928	211,382	659,763	
Municipal	CITY OF ALMA	250,806.58	0.07386335%	2,152,516	1,099,235	3,430,917	
Municipal	CITY OF ARKADELPHIA	598,378.53	0.17622441%	5,135,508	2,622,572	8,185,538	
Municipal	CITY OF ASH FLAT	63,724.82	0.01876717%	546,910	279,293	871,726	
Municipal	CITY OF ASHDOWN	222,444.71	0.06551068%	1,909,103	974,930	3,042,939	
Municipal	CITY OF AUGUSTA	122,906.94	0.03619649%	1,054,833	538,676	1,681,309	
Municipal	City of Austin	51,031.77	0.01502902%	437,974	223,662	698,091	
Municipal	City of Batesville	352,858.93	0.10391809%	3,028,367	1,546,509	4,826,945	
Municipal	CITY OF BEEBE	374,175.67	0.11019594%	3,211,315	1,639,936	5,118,548	
Municipal	CITY OF BENTONVILLE	3,916,638.09	1.15346255%	33,614,051	17,165,834	53,577,772	
Municipal	CITY OF BETHEL HEIGHTS	-	0.00000000%	0	0	0	
Municipal	CITY OF BISCOE	6,929.92	0.00204088%	59,475	30,372	94,798	
Municipal	CITY OF BONO	66,255.49	0.01951246%	568,629	290,385	906,344	
Municipal	CITY OF BRADFORD	4,295.15	0.00126494%	36,863	18,825	58,756	
Municipal	CITY OF BRINKLEY	81,787.32	0.02408663%	701,929	358,457	1,118,812	
Municipal	CITY OF BRYANT	922,613.68	0.27171271%	7,918,215	4,043,630	12,620,923	
Municipal	CITY OF CABOT	986,210.05	0.29044204%	8,464,023	4,322,360	13,490,891	
Municipal	CITY OF CALICO ROCK	45,955.10	0.01353393%	394,404	201,412	628,644	
Municipal	CITY OF CARLISLE	113,538.36	0.03343741%	974,429	497,616	1,553,151	
Municipal	City of Cave Springs	97,268.82	0.02864598%	834,797	426,310	1,330,592	



		2023 Employer	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
Division	Employer	Contribution		7.00%	8.00%	6.00%
Municipal	City of Cedarville	\$ 1,585.62	0.00046697%	\$ 13,608	\$ 6,949	\$ 21,691
Municipal	City of Centerton	370,957.49	0.10924818%	3,183,696	1,625,832	5,074,525
Municipal	CITY OF CHARLESTON	90,742.42	0.02672394%	778,785	397,706	1,241,314
Municipal	CITY OF CHERRY VALLEY	7,990.16	0.00235313%	68,575	35,019	109,302
Municipal	CITY OF CLARKSVILLE	209,155.93	0.06159710%	1,795,054	916,688	2,861,155
Municipal	CITY OF CLINTON	59,522.68	0.01752962%	510,846	260,876	814,242
Municipal	CITY OF CORNING	98,979.39	0.02914975%	849,478	433,807	1,353,992
Municipal	CITY OF COTTER	52,271.00	0.01539398%	448,609	229,093	715,043
Municipal	City of Crawfordsville	21,516.92	0.00633680%	184,666	94,304	294,341
Municipal	CITY OF CROSSETT	260,920.91	0.07684205%	2,239,321	1,143,564	3,569,276
Municipal	City of Danville	19,346.10	0.00569749%	166,035	84,790	264,646
Municipal	City of Dardanelle	195,013.62	0.05743214%	1,673,680	854,705	2,667,695
Municipal	City of Decatur	137,139.65	0.04038807%	1,176,984	601,055	1,876,006
Municipal	CITY OF DES ARC	122,734.60	0.03614574%	1,053,354	537,921	1,678,952
Municipal	City of DeWitt	126,351.94	0.03721105%	1,084,399	553,775	1,728,435
Municipal	CITY OF DIERKS	49,956.05	0.01471222%	428,742	218,947	683,375
Municipal	CITY OF DOVER	47,001.34	0.01384205%	403,383	205,997	642,956
Municipal	City of Elkins	12,802.62	0.00377041%	109,877	56,111	175,134
Municipal	CITY OF ELM SPRINGS	31,260.79	0.00920640%	268,292	137,010	427,633
Municipal	City of Emerson	-	0.00000000%	0	0	0
Municipal	CITY OF ENGLAND	139,719.18	0.04114775%	1,199,122	612,361	1,911,293
Municipal	CITY OF EUDORA	95,427.00	0.02810356%	818,990	418,237	1,305,397
Municipal	CITY OF FARMINGTON	162,289.94	0.04779491%	1,392,833	711,284	2,220,050
Municipal	CITY OF FLIPPIN	70,375.36	0.02072577%	603,988	308,441	962,702
Municipal	CITY OF FORDYCE	112,175.94	0.03303618%	962,736	491,645	1,534,514
Municipal	CITY OF FOREMAN	29,588.21	0.00871382%	253,937	129,679	404,753
Municipal	CITY OF FULTON	-	0.00000000%	0	0	0
Municipal	CITY OF GASSVILLE	75,435.53	0.02221601%	647,416	330,619	1,031,923
Municipal	City of Gentry	161,293.86	0.04750156%	1,384,284	706,918	2,206,424
Municipal	City of Goshen	21,285.72	0.00626871%	182,682	93,291	291,179
Municipal	CITY OF GRAVETTE	98,451.80	0.02899437%	844,950	431,494	1,346,774
Municipal	CITY OF GREEN FOREST	169,807.04	0.05000872%	1,457,347	744,230	2,322,881
Municipal	City of Greenbrier	225,022.48	0.06626985%	1,931,227	986,228	3,078,202
Municipal	City of Greenland	35,870.74	0.01056405%	307,856	157,214	490,695
Municipal	City of Greers Ferry	26,737.89	0.00787439%	229,474	117,187	365,762
Municipal	CITY OF GUM SPRINGS	-	0.00000000%	0	0	0
Municipal	City of Guy	23,659.32	0.00696775%	203,053	103,694	323,649
Municipal	CITY OF HACKETT	26,902.28	0.00792281%	230,885	117,907	368,011
Municipal	CITY OF HAMBURG	156,204.70	0.04600279%	1,340,607	684,614	2,136,807
Municipal	CITY OF HAMPTON	47,908.17	0.01410911%	411,166	209,972	655,361
Municipal	CITY OF HARDY	33,609.34	0.00989806%	288,448	147,303	459,760
Municipal	CITY OF HARRISBURG	92,895.18	0.02735793%	797,261	407,141	1,270,762
Municipal	CITY OF HARRISON	620,136.62	0.18263224%	5,322,244	2,717,934	8,483,178
Municipal	CITY OF HARRISON  CITY OF HASKELL	49,208.11	0.18203224%	422,322	2,717,534	673,144
Municipal	CITY OF HASKELL CITY OF HAZEN	164,341.42	0.01449193%	1,410,439	720,275	2,248,114
Municipal	CITY OF HAZEN CITY OF HEBER SPRINGS	205,613.66	0.04839908%	1,764,653	901,163	2,248,114
Municipal	City of Helena-West Helena	418,124.16	0.12313891%	3,588,498	1,832,554	5,719,742
Municipal	CITY OF HOLLY GROVE	418,124.16	0.00000000%	3,588,498	1,832,534	5,719,742
-	CITY OF HOLLY GROVE		0.18114278%			8,413,994
Municipal		615,079.11		5,278,839	2,695,768	, ,
Municipal	CITY OF HORATIO	38,182.42	0.01124485%	327,696	167,346	522,318



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



		2023 Employer	Proportionate	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
Division	Employer	Contribution	Share	7.00%	8.00%	6.00%
Municipal	CITY OF RISON	\$ 38,374.26	0.01130134%	\$ 329,342	\$ 168,187	\$ 524,942
Municipal	CITY OF ROGERS	2,176,335.31	0.64093777%	18,678,122	9,538,438	29,771,246
Municipal	CITY OF RUSSELLVILLE	555,704.88	0.16365688%	4,769,267	2,435,542	7,601,782
Municipal	CITY OF SALEM	42,429.51	0.01249563%	364,146	185,960	580,416
Municipal	City of Scranton	13,862.41	0.00408252%	118,972	60,756	189,631
Municipal	CITY OF SEARCY	791,960.10	0.23323480%	6,796,897	3,471,001	10,833,643
Municipal	CITY OF SHANNON HILLS	45,634.37	0.01343947%	391,651	200,006	624,257
Municipal	CITY OF SHERIDAN	351,790.40	0.10360341%	3,019,197	1,541,826	4,812,328
Municipal	CITY OF SHIRLEY	2,721.83	0.00080159%	23,360	11,929	37,233
Municipal	CITY OF SMACKOVER	45,811.79	0.01349172%	393,174	200,784	626,684
Municipal	CITY OF STAMPS	58,801.83	0.01731733%	504,659	257,717	804,382
Municipal	City of Strong	5,729.76	0.00168743%	49,175	25,112	78,380
Municipal	CITY OF STUTTGART	473,880.74	0.13955941%	4,067,022	2,076,924	6,482,466
Municipal	CITY OF SUMMIT	20,117.32	0.00592462%	172,654	88,170	275,196
Municipal	CITY OF TRUMANN	3,154.40	0.00092898%	27,072	13,825	43,151
Municipal	CITY OF VAN BUREN	356,487.78	0.10498680%	3,059,511	1,562,414	4,876,586
Municipal	City of Vilonia	41,109.83	0.01210698%	352,820	180,176	562,363
Municipal	CITY OF VIOLA	8,251.37	0.00243006%	70,816	36,164	112,875
Municipal	City of Waldron	145,619.08	0.04288529%	1,249,757	638,219	1,992,001
Municipal	CITY OF WARD	189,671.90	0.05585899%	1,627,835	831,294	2,594,623
Municipal	CITY OF WARREN	252,374.15	0.07432500%	2,165,969	1,106,105	3,452,360
Municipal	CITY OF WEST FORK	88,875.22	0.02617404%	762,760	389,522	1,215,771
Municipal	CITY OF WESTFORK	6,990.76	0.00205880%	59,997	30,639	95,630
Municipal	CITY OF WILMAR	11,618.67	0.00203880%	99,716	50,922	158,938
Municipal	CITY OF WYNNE	200,329.10	0.05899757%	1,719,299	878,002	2,740,408
Municipal	CITY OF YELLVILLE	56,852.35	0.01674320%	487,928	249,172	777,713
Municipal	CLINTON WATER & SEWER	95,885.32	0.01074320%	822,924	420,246	1,311,666
Municipal	CROSSETT PUBLIC LIBRARY	29,394.37	0.00865674%	252,274	128,830	402,101
Municipal	CROSSETT WATER COMM	54,529.67	0.01605916%	467,994	238,992	745,940
Municipal	EL DORADO WATER & SEWER	188,652.12	0.05555866%	1,619,083	826,824	2,580,673
Municipal	FORDYCE WATER DEPT	56,173.75	0.01654335%	482,104	246,198	768,431
Municipal	FORREST CITY	468,201.53	0.13788686%	4,018,280	2,052,033	6,404,777
Municipal	FORREST CITY WATER UTILITY	160,720.83	0.04733280%	1,379,366	704,407	2,198,585
Municipal	FT SMITH PUBLIC LIBRARY	242,717.25	0.07148101%	2,083,090	1,063,781	3,320,258
Municipal	HARRISBURG WATER & GAS DIV.	54,070.51	0.01592394%	464,053	236,980	739,659
Municipal	HOPE WATER & LIGHT CO	488,367.74	0.14382587%	4,191,354	2,140,417	6,680,641
Municipal	HOT SPRINGS ADV & PROMO COMM	450,201.18	0.13258570%	3,863,795	1,973,141	6,158,541
Municipal	HUNTSVILLE WATER & SEWER COMM	78,509.47	0.02312129%	673,798	344,091	1,073,973
Municipal	JACKSONVILLE WASTEWATER UTIL	208,164.02	0.06130498%	1,786,541	912,341	2,847,586
Municipal	JACKSONVILLE WATER COMM.	242,345.20	0.07137144%	2,079,897	1,062,150	3,315,169
Municipal	Little Rock Wastewater Utility	2,261,113.14	0.66590511%	19,405,717	9,910,002	30,930,967
Municipal	MALVERN WATERWORKS	192,163.17	0.05659267%	1,649,216	842,212	2,628,702
Municipal	MCGEHEE WATER & SEWER	40,745.78	0.01199976%	349,695	178,580	557,383
Municipal	MENA WATER & SEWER	109,397.40	0.03221789%	938,889	479,467	1,496,505
Municipal	Mt. Pleasant Water Department	13,849.81	0.00407881%	118,864	60,701	189,459
Municipal	NLR ADV & PROMOTION COMM	113,662.62	0.03347401%	975,495	498,160	1,554,851
Municipal	Pangburn Water Dept	22,844.18	0.00672768%	196,057	100,121	312,497
Municipal	PIGGOTT LIGHT & WATER SYSTEM	113,929.29	0.03355254%	977,784	499,329	1,558,499
Municipal	ROGERS WATER UTILITIES	708,950.54	0.20878822%	6,084,478	3,107,187	9,698,111
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		2023 Employer	Proportionate	As of June 30, 20  Net Pension  Liability Under  Current Discount  Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
Division	Employer	Contribution	Share	7.00%	8.00%	6.00%
Municipal	STAR CITY WATER & SEWER	\$ 41,430.22	0.01220133%	\$ 355,570	\$ 181,580	\$ 566,746
Municipal	STUTTGART-N.ARK.CO. LIBRARY	13,984.12	0.00411837%	120,017	61,290	191,296
Municipal	Town of Bigelow	-	0.00000000%	0	0	0
Municipal	Town of Emerson	4,979.00	0.00146633%	42,732	21,822	68,110
Municipal	Town of Fountain Hill	3,201.88	0.00094296%	27,480	14,033	43,800
Municipal	TOWN OF HIGHFILL	65,180.49	0.01919586%	559,403	285,673	891,638
Municipal	Town of Imboden	12,710.50	0.00374328%	109,086	55,708	173,874
Municipal	Van Buren Municipal Utilities	278,505.52	0.08202077%	2,390,238	1,220,633	3,809,825
Municipal	VILONIA WATERWORKS ASSOCIATION	133,660.72	0.03936351%	1,147,126	585,808	1,828,416
Municipal	WARREN WATER & SEWER	77,079.77	0.02270024%	661,527	337,825	1,054,415
Municipal	WYNNE WATER UTILITIES	125,889.64	0.03707491%	1,080,432	551,749	1,722,111
Other	Alpine Public Water Authority	4,825.80	0.00142121%	41,417	21,150	66,015
Other	Benton County Solid Waste Dist	77,677.41	0.02287625%	666,657	340,444	1,062,591
Other	BOONE COUNTY AIRPORT	8,322.68	0.00245106%	71,428	36,477	113,851
Other	Boston Mt. Solid Waste	142,071.76	0.04184059%	1,219,313	622,672	1,943,475
Other	Buffalo Island Regional Water	25,735.15	0.00757908%	220,869	112,792	352,045
Other	BYLTHEVILLE-GOSNELL AIRPORT	54,049.51	0.01591776%	463,873	236,888	739,372
Other	CLARK CO COUNTRY WATER FAC	13,454.12	0.00396228%	115,468	58,967	184,046
Other	Fulton County Water Authority	14,855.48	0.00437499%	127,495	65,109	203,216
Other	Hardin Public Water Authority	38,875.32	0.01144891%	333,643	170,383	531,796
Other	Highway 71 Water District	48,119.94	0.01417148%	412,983	210,900	658,258
Other	HOT SPRING CO SOLID WASTE MGMT	146,163.96	0.04304576%	1,254,434	640,607	1,999,455
Other	James Fork Regional Water Dist	120,894.31	0.03560376%	1,037,560	529,855	1,653,777
Other	Jefferson Public Water Authority	12,788.46	0.00376624%	109,755	56,049	174,940
Other	KIMZEY REGIONAL WATER DIST	93,510.98	0.02753929%	802,546	409,840	1,279,187
Other	Lake Catherine Waterworks & Sewer Facilities Board	9,240.13	0.00272125%	79,302	40,498	126,401
Other	Little River RDA Water System	40,233.24	0.01184882%	345,297	176,334	550,372
Other	Madison County Water Facil Bd	87,489.69	0.02576600%	750,869	383,450	1,196,818
Other	Magnet Butterfield Water	15,398.44	0.00453489%	132,155	67,488	210,643
Other	MARION COUNTY REGIONAL AIRPORT	-	0.00000000%	0	0	0
Other	Milltown-Washburn Water Users	35,646.78	0.01049809%	305,934	156,233	487,631
Other	Montgomery Co Reg Pub Water Au	11,866.35	0.00349468%	101,841	52,008	162,326
Other	NE Ark Regional Solid Waste Mg	106,933.30	0.03149220%	917,741	468,667	1,462,797
Other	NEVADA CO-PRESCOTT SOLID WASTE	11,153.56	0.00328476%	95,724	48,884	152,575
Other	NO GARLAND CO REG WATER DIST	70,168.75	0.02066492%	602,214	307,535	959,875
Other	Northeast Public Water Authority	41,623.14	0.01225815%	357,225	182,426	569,385
Other	PARAGOULD HOUSING AUTHORITY	86,492.07	0.02547219%	742,307	379,077	1,183,171
Other	PARON-OWENSVILLE WATER AUTHOR.	-	0.00000000%	0	0	0
Other	Phillips County Sewer Facilities Board	510.67	0.00015039%	4,383	2,238	6,986
Other	Pulaski Area Geographic InfoSy	55,963.87	0.01648154%	480,303	245,278	765,559
Other	PULASKI CO SOLID WASTE MGMT	51,181.12	0.01507300%	439,255	224,316	700,133
Other	RIVERSOUTH RURAL WATER DIST	23,584.43	0.00694569%	202,410	103,366	322,624
Other	SALINE CO REG SOLID WASTE MGMT	22,884.96	0.00673969%	196,407	100,300	313,055
Other	Sardis Water Association	86,399.58	0.02544496%	741,514	378,672	1,181,906
Other	SE White Co Water Authority	36,959.92	0.01088482%	317,204	161,988	505,595
Other	South Bend Fire District 10	2,859.68	0.00084218%	24,543	12,533	39,119
Other	SW BOONE CO WATER ASSOC	28,415.93	0.00836858%	243,876	124,541	388,716
Other	SW White Co Water Assn	61,973.30	0.01825134%	531,878	271,617	847,766
Other	Texarkana Regional Airport	104,187.96	0.03068369%	894,180	456,635	1,425,242
Other	UPPER SW AR SOLID WASTE MGMT	153,943.58	0.04533688%	1,321,201	674,704	2,105,876



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



		AS OF June 30, 2023				
		2023 Employer	Proportionate	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
Division	Employer	Contribution	Share	7.00%	8.00%	6.00%
School District	GREEN FOREST SCHOOL DIST	\$ -	0.00000000%	\$ -	\$ -	\$ -
School District	GREENWOOD SCHOOL DIST #25	-	0.00000000%	0	0	0
School District	HAMBURG SCHOOL DIST #51	-	0.00000000%	0	0	0
School District	Harrison School District No. 1	-	0.00000000%	0	0	0
School District	Hazen School District No. 2	-	0.00000000%	0	0	0
School District	Heber Springs Schl Dist #1	-	0.00000000%	0	0	0
School District	HELENA, W. HELENA SCHL DIST #2	1,602.97	0.00047208%	13,757	7,025	21,928
School District	Highland School District No. 42	-	0.00000000%	0	0	0
School District	HOPE SCHOOL DIST #1A	5,224.21	0.00153855%	44,836	22,897	71,465
School District	HORATIO SCHOOL DIST #55	893.99	0.00026328%	7,672	3,918	12,229
School District	HOT SPRINGS SCHOOL DIST	-	0.00000000%	0	0	0
School District	Hoxie School District No. 46	-	0.00000000%	0	0	0
School District	HUNTSVILLE SCHL DIST	-	0.00000000%	0	0	0
School District	Izard Co Consol Schl Dist #1	-	0.00000000%	0	0	0
School District	Jackson County School District No. 5	-	0.00000000%	0	0	0
School District	Jasper School District No. 1	-	0.00000000%	0	0	0
School District	JONESBORO PUBLIC SCHOOLS	-	0.00000000%	0	0	0
School District	JUNCTION CITY SCHOOL DIST #75	-	0.00000000%	0	0	0
School District	LAFAYETTE COUNTY SCHOOL DIST.	-	0.00000000%	0	0	0
School District	LAKE HAMILTON SCHOOL DIST #5	-	0.00000000%	0	0	0
School District	LAKE SIDE PUBLIC SCHOOLS	-	0.00000000%	0	0	0
School District	Lavaca School District No. 3	-	0.00000000%	0	0	0
School District	LEE COUNTY SCHOOL DIST	1,253.12	0.00036905%	10,755	5,492	17,142
School District	LITTLE ROCK SCHL DIST	10,843.47	0.00319344%	93,063	47,525	148,334
School District	LONOKE SCHL DIST #1	· -	0.00000000%	0	0	0
School District	MAGAZINE SCHOOL DIST #15	-	0.00000000%	0	0	0
School District	MAGNOLIA SCHOOL DIST #14	-	0.00000000%	0	0	0
School District	MALVERN SCHOOL DIST	-	0.00000000%	0	0	0
School District	MARION SCHOOL DIST #3	-	0.00000000%	0	0	0
School District	MCCRORY PUBLIC SCHOOLS	-	0.00000000%	0	0	0
School District	Mcneil Schl Dist#37 (Stephens)	-	0.00000000%	0	0	0
School District	MOUNTAIN HOME SCHOOL DIST #9	927.87	0.00027326%	7,963	4,067	12,693
School District	MOUNTAIN VIEW SCHOOL DIST	-	0.00000000%	0	0	0
School District	MOUNTAINBURG SCHOOL DIST #16	-	0.00000000%	0	0	0
School District	Newport School District	-	0.00000000%	0	0	0
School District	NO LITTLE ROCK SCHL DIST	1,857.92	0.00054716%	15,945	8,143	25,415
School District	OSCEOLA SCHL DIST #1	-,	0.00000000%	0	0	0
School District	OZARK SCHOOL DIST #14	_	0.00000000%	0	0	0
School District	PARAGOULD SCHOOL DIST #1	_	0.00000000%	0	0	0
School District	PIGGOTT SCHL DIST #52	_	0.00000000%	0	0	0
School District	PINE BLUFF SCHOOLS	4,983.57	0.00146768%	42,771	21,842	68,173
School District	Pocahontas School District No. 19	.,505.57	0.00000000%	0	0	0
School District	POTTSVILLE SCHL DIST #61	491.53	0.00014476%	4,219	2,154	6,724
School District	PULASKI CO SPECIAL SCHL DIST	1,291.58	0.00038037%	11,085	5,661	17,668
School District	ROGERS SCHOOL DIST #30	1,231.36	0.00038037%	11,083	0	17,008
School District	RUSSELLVILLE SCHL DIST #14	60.00	0.0000000%	515	263	821
School District	Searcy Co Schl Dist (was MARSH	158.63	0.00001767%	1,362	695	2,170
School District	SHERIDAN SCHOOL DIST #37	710.51	0.00004072%	6,098	3,114	9,720
School District	SHIRLEY SCHOOL DIST #3	/10.51	0.00020925%	0,098	3,114	9,720
School District	SHIRLEY SCHOOL DIST #3 SILOAM SPRINGS SCHL DIST #21	-	0.00000000%	0	0	0
SCHOOL DISTRICT	SILUAIVI SPRINGS SCHL DIST #21	-	0.00000000%	0	0	U



	AS OT June 30, 2023					
		2023 Employer	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
Division	Employer	Contribution	Share	7.00%	8.00%	6.00%
School District	Smackover School Dist #39	\$ -	0.00000000%	\$ -	\$ -	\$ -
School District	SO CONWAY CO SCHL DIST	2,677.42	0.00078851%	22,979	11,735	36,626
School District	South Central Co-Op	-	0.00000000%	0	0	0
School District	SOUTH MISS. CO SCHL DIST #57	-	0.00000000%	0	0	0
School District	South pike Co SD (old Murfreesb	-	0.00000000%	0	0	0
School District	SOUTHSIDE SCHL DIST #3	-	0.00000000%	0	0	0
School District	Springdale School Dist #50	-	0.00000000%	0	0	0
School District	Stuttgart School District	-	0.00000000%	0	0	0
School District	TEXARKANA SCHL DIST #7	-	0.00000000%	0	0	0
School District	TRUMANN SCHL DIST #22	-	0.00000000%	0	0	0
School District	TWO RIVERS SCHOOL DISTRICT	870.16	0.00025626%	7,468	3,814	11,903
School District	Valley Springs School District No. 2	-	0.00000000%	0	0	0
School District	VAN BUREN SCHOOL DIST #42	913.12	0.00026892%	7,837	4,002	12,491
School District	VILONIA SCHOOL DIST	-	0.00000000%	0	Ö	0
School District	WALDRON SCHOOL DIST	678.10	0.00019970%	5,820	2,972	9,276
School District	WARREN SCHOOL DIST #1	-	0.00000000%	0	0	0
School District	WATSON CHAPEL SCHOOL DIST #24	-	0.00000000%	0	0	0
School District	WEST MEMPHIS SCHOOL CAFETERIA	-	0.00000000%	0	0	0
School District	WHITE HALL SCHOOL DIST	-	0.00000000%	0	0	0
School District	WYNNE SCHOOL DIST #9	-	0.00000000%	0	0	0
School District	YELLVILLE SUMMITT SCHL DIST #4	_	0.00000000%	0	0	0
State	10th JD Victim Assistance Ofc	5,215.68	0.00153603%	44,763	22,859	71,348
State	15th Jud Victim/Witness Office	12,918.95	0.00380467%	110,875	56,621	176,725
State	21ST JUDICIAL DRUG TASK FORCE	6,459.57	0.00190236%	55,438	28,311	88,364
State	3RD JUD DRUG TASK FORCE	17,786.01	0.00523804%	152,646	77,953	243,304
State	ABSTRACTERS BOARD OF EXAMINERS		0.00000000%	0	0	0
State	ADMIN OFFICE OF THE COURTS M	3,527,666.89	1.03890928%	30,275,755	15,461,052	48,256,829
State	APPRAISERS LICENSING/CERT BD	34,436.10	0.01014154%	295,543	150,926	471,070
State	AR BURIAL ASSOC BD M	5 1, 150.20	0.00000000%	0	0	0
State	AR Child Abuse & Neglect Prev		0.00000000%	0	0	0
State	AR CLAIMS COMMISSION M	69,401.17	0.02043887%	595,627	304,171	949,376
State	AR CO CONSERV DIST	18,593.20	0.00547576%	159,574	81,490	254,346
State	AR CRIME INFO CENTER M	298,879.85	0.08802108%	2,565,098	1,309,930	4,088,536
State	AR DEV. & FINANCE AUTHORITY	482,131.03	0.14198914%	4,137,828	2,113,083	6,595,326
State	AR Disability Determ for SSA	5,117,694.24	1.50717746%	43,921,963	22,429,821	70,007,657
State	AR Economic Dev Comm M	607,747.53	0.17898361%	5,215,916	2,663,635	8,313,701
State	AR EMPLOYMENT SECURITY DIV M	4,728,340.33	1.39251148%	40,580,382	20,723,361	64,681,478
State	AR ETHICS COMM	108,787.65	0.03203831%	933,656	476,794	1,488,164
State	AR Forestry Commission	108,787.03	0.00000000%	933,030	470,734	1,400,104
State	AR GAME & FISH COMM M	4,988,361.68	1.46908861%	42,811,983	21,862,982	68,238,448
State	AR GEOLOGICAL COMM M	126,050.10	0.03712216%	1,081,809	552,452	1,724,306
State	AR HISTORY COMMISSION M	120,030.10	0.00000000%	1,081,809	0 332,432	1,724,300
State	AR Lottery Commission	620,360.13	0.18269806%	5,324,162	2,718,913	8,486,236
State	AR MINORITY HEALTH COMM	53,430.79	0.18269806%	458,563	2,718,913	730,908
State	AR MOTOR VEHICLE COMM M	23,882.77	0.00703355%	204,971	104,673	326,705
State	AR PUBLIC DEFENDER COMM	3,459,442.83	1.01881707%			
				29,690,230	15,162,040	47,323,555
State	AR PUBLIC EMPLOYEES RET SYSTEM	-	0.00000000%	0	0	0
State	AR REAL ESTATE COMMISSION	108,637.36	0.03199405%	932,366	476,136	1,486,108
State	AR SCHOOL FOR THE BLIND M	-	0.00000000%	0	0	0
State	AR SCHOOL FOR THE DEAF M	7,217.04	0.00212544%	61,939	31,631	98,726



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



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



		Net Pension					
		2022 Frankrige	Proportionate	Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower	
Division	Employer	2023 Employer Contribution	Share	7.00%	8.00%	6.00%	
State	DRG TSK FORCE 13TH JUD DIST	\$ 29,157.12	0.00858687%	\$ 250,237	\$ 127,790	\$ 398,856	
State	DRG TSK FORCE 14TH JUDICIAL DI	26,868.88	0.00791297%	230,599	117,761	367,554	
State	DRG TSK FORCE 15TH JUDICIAL DI	30,658.78	0.00902911%	263,125	134,371	419,398	
State	DRG TSK FORCE 5TH JUDICIAL DIS	61,835.86	0.01821086%	530,698	271,014	845,886	
State	DRG TSK FORCE-BATESVILLE	28,669.05	0.00844313%	246,049	125,651	392,179	
State	Drug CRT Juv Prob & Intake Ofc	=	0.00000000%	0	0	0	
State	Drug Task Force/10th Jud.	11,587.14	0.00341245%	99,445	50,784	158,507	
State	EAST AR COMMUNITY COLLEGE	375,898.55	0.11070334%	3,226,102	1,647,488	5,142,116	
State	EDUCATIONAL T.V. COMM	23,892.56	0.00703644%	205,055	104,716	326,839	
State	FAULKNER CO CONSERV DIST	8,007.69	0.00235829%	68,725	35,096	109,541	
State	FIRE PROTECTION LICENSING Bd	15,108.54	0.00444951%	129,667	66,218	206,678	
State	First Judicial Drug Task Force	20,911.20	0.00615842%	179,468	91,650	286,056	
State	FRANKLIN CO CONSERV DIST	10,031.17	0.00295421%	86,091	43,965	137,222	
State	FULTON CO CONSERV DIST	16,530.96	0.00486842%	141,875	72,452	226,136	
State	GARLAND CO CONSERV DIST	5,621.48	0.00165554%	48,246	24,638	76,899	
State	GEN. ASSEMBLY HOUSE-REGULAR	650,510.13	0.19157733%	5,582,921	2,851,055	8,898,673	
State	GEN. ASSEMBLY SENATE-REGULAR	221,463.48	0.06522171%	1,900,682	970,630	3,029,517	
State	GENERAL ASSEMBLY SENATE	6,795.36	0.00200126%	58,320	29,783	92,958	
State	Geographic Information Ofc	127,498.80	0.03754881%	1,094,242	558,802	1,744,124	
State	GOVERNOR'S OFFICE	565,298.11	0.16648212%	4,851,600	2,477,588	7,733,013	
State	Grant County Conservation District	=	0.00000000%	0	0	0	
State	GREENE CO CONSERV DIST	16,445.69	0.00484331%	141,143	72,078	224,969	
State	Health Svcs Permit Agency	42,763.62	0.01259402%	367,013	187,424	584,986	
State	Hearing Instrument Dispensers Board	626.45	0.00018449%	5,376	2,746	8,569	
State	HEMPSTEAD CO CONSERV DIST	5,706.11	0.00168047%	48,972	25,009	78,057	
State	HENDERSON STATE UNIVERSITY	213,894.15	0.06299252%	1,835,720	937,455	2,925,972	
State	Home Inspector Registration Bd	6,100.71	0.00179668%	52,359	26,738	83,455	
State	HOT SPRINGS CO CONSERV DIST	-	0.00000000%	0	0	0	
State	HOUSE, SPEAKER'S OFFICE M	322,544.17	0.09499030%	2,768,195	1,413,646	4,412,253	
State	INDEPENDENCE CO CONSERV DIST	18,246.54	0.00537366%	156,598	79,971	249,604	
State	Insurance Department	1,432,017.66	0.42173382%	12,290,110	6,276,244	19,589,330	
State	IZARD CO CONSERV DIST	1,307.41	0.00038504%	11,221	5,730	17,885	
State	JACKSON CO CONSERV DIST	4,768.17	0.00140424%	40,922	20,898	65,226	
State	JEFFERSON CO CONSERV DIST	1,481.00	0.00043616%	12,711	6,491	20,259	
State	JOHNSON CO CONSERV DIST	5,250.45	0.00154627%	45,061	23,012	71,823	
State	JUD DISCIPLINE & DISABILITY CO	56,890.46	0.01675442%	488,255	249,339	778,235	
State	LAFAYETTE CONSERV DIST	3,676.75	0.00108281%	31,555	16,114	50,296	
State	L'Aigle Creek Conservatio	=	0.00000000%	0	0	0	
State	LAW ENFORCE STDS & TRNG DIV	326,326.05	0.09610407%	2,800,652	1,430,221	4,463,987	
State	LAWRENCE CO CONSERV DIST	15,722.18	0.00463023%	134,934	68,907	215,072	
State	LEE CO CONSERV DIST	5,047.34	0.00148646%	43,318	22,122	69,045	
State	LEG AUDIT DIV M	4,120,836.53	1.21359965%	35,366,558	18,060,795	56,371,111	
State	LEG COUNCIL / LOCAL AFFAIRS M	1,485,403.86	0.43745623%	12,748,291	6,510,225	20,319,628	
State	LIEUTENANT GOVERNOR	25,438.93	0.00749185%	218,326	111,494	347,993	
State	LINCOLN CO CONSERV DIST	6,846.10	0.00201620%	58,756	30,005	93,652	
State	LIQUIFIED PETROLEUM GAS DIV	39,701.29	0.01169216%	340,731	174,003	543,095	
State	LITTLE RIVER CONSERV DIST		0.00000000%	0	0	0	
State	LOGAN CO CONSERV DIST	14,251.95	0.00419725%	122,316	62,463	194,960	
State	LONOKE CO CONSERV DIST	12,174.35	0.00358539%	104,485	53,358	166,540	
State	MADISON CO CONSERV DIST	14,247.75	0.00419601%	122,280	62,445	194,903	
State	MADISON CO CONSERV DIST	14,247.73	0.00413001/0	122,280	02,443	194,503	



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



Division State State	Employer ST BD OF ARCHITECTS	2023 Employer		Net Pension Liability Under Current Discount	Net Pension Liability	Net Pension Liability
State			Proportionate	Rate	at a Discount Rate 1% Higher	at a Discount Rate 1% Lower
		Contribution	Share	7.00%	8.00%	6.00%
State		18,687.30	0.00550347%	160,381	81,903	255,633
	ST BD OF CHIROPRACTIC EXAM - F	10,547.15	0.00310617%	90,520	46,226	144,280
State	ST BD OF DENTAL EXAMINERS	19,040.40	0.00560746%	163,412	83,450	260,464
State	ST BD OF DISPENSING OPTICIANS	2,624.28	0.00077286%	22,523	11,502	35,899
State	ST BD OF EXAMINERS IN PSYCH	12,893.24	0.00379710%	110,655	56,508	176,373
State	ST BD OF NURSING	261,771.22	0.07709247%	2,246,618	1,147,290	3,580,908
State	ST BD OF PHYSICAL THERAPY	16,417.22	0.00483492%	140,899	71,953	224,580
State	St Board of Licens for Pro Eng	52,863.45	0.01556846%	453,694	231,690	723,147
State	ST DIETETICS LICENSING BD	· -	0.00000000%	0	0	0
State	ST MEDICAL BD	179,677.56	0.05291562%	1,542,060	787,490	2,457,905
State	ST. FRANCIS CO CONSERV DIST	7,377.90	0.00217282%	63,320	32,336	100,926
State	STATE BANK DEPT M	1,054,315.80	0.31049940%	9,048,532	4,620,853	14,422,545
State	STATE BD VETERINARY EXAM M	9,069.58	0.00267102%	77,839	39,750	124,068
State	STATE CAPITOL POLICE	6,036.92	0.00177789%	51,811	26,459	82,582
State	State Military- Civ Firefghtrs	912,357.90	0.26869234%	7,830,196	3,998,680	12,480,628
State	STATE MILITARY DEPT M	2,345,980.93	0.69089895%	20,134,084	10,281,961	32,091,919
State	STATE POLICE (NON-TROOPERS) M	2,672,598.52	0.78708889%	22,937,239	11,713,460	36,559,894
State	STATE TREASURER M	341,463.64	0.10056214%	2,930,568	1,496,566	4,671,062
State	STATE: CONST OFFICERS SUB-DIV	-	0.00000000%	0	0	0
State	STATE: GOVERNORS SUB-DIVISION		0.00000000%	0	0	0
State	Statewide Shared Services	899,851.22	0.26500909%	7,722,859	3,943,866	12,309,543
State	STONE CO CONSERV DIST	39,748.98	0.01170620%	341,141	174,212	543,747
State	STUDENT LOAN AUTHORITY M	-	0.00000000%	0	0	0
State	SUPREME COURT M	550,811.94	0.16221589%	4,727,274	2,414,098	7,534,849
State	Supreme Court -Bar of Arkansas	242,241.53	0.07134091%	2,079,007	1,061,696	3,313,750
State	Twentieth (20th) Judicial District Drug Task Force	29,476.06	0.00868079%	252,974	129,188	403,218
State	U OF A AT FAYETTEVILLE	813,932.34	0.23970570%	6,985,471	3,567,301	11,134,213
State	U OF A COMM COLLEGE AT HOPE	70,421.80	0.02073945%	604,386	308,645	963,337
State	U of A Comm College/Morrilton	64,092.73	0.01887552%	550,068	280,906	876,759
State	U OF A MEDICAL SCIENCES	835,675.85	0.24610923%	7,172,082	3,662,599	11,431,654
State	UA COMM COLLEGE BATESVILLE	133,678.97	0.03936889%	1,147,283	585,888	1,828,666
State	UA Cooperative Extension Svc	266,489.47	0.07848201%	2,287,112	1,167,970	3,645,451
State	UALR HUMAN RESOURCES	528,673.67	0.15569610%	4,537,275	2,317,070	7,232,008
State	UNION CO CONSERV DIST	9,261.00	0.00272739%	79,481	40,589	126,686
State	UNIV OF AR AT MONTICELLO	168,270.05	0.04955607%	1,444,156	737,494	2,301,855
State	UNIV OF AR AT PINE BLUFF	79,081.43	0.02328974%	678,706	346,598	1,081,797
State	UNIV. OF CENTRAL ARKANSAS	988,351.12	0.29107259%	8,482,398	4,331,743	13,520,180
State	UNIVERSITY OF ARK-FT. SMITH	99,795.31	0.02939004%	856,481	437,383	1,365,153
State	VAN BUREN CO CONSERV DIST	7,868.32	0.002337054%	67,529	34,485	107,635
State	VOCATION & TECH EDUC/ REHAB	1,328,741.88	0.39131877%	11,403,759	5,823,607	18,176,566
	WAR MEMORIAL STADIUM Comm.	1,320,741.00	0.00000000%	11,403,739	5,823,007	18,170,300
State State	WAR MEMORIAL STADIUM COMM. WASHINGTON CO CONSERV DIST	9,440.61	0.00278029%	81,023	41,376	129,143
State	WHITE CO CONSERV DIST	3,600.19	0.00278029%	81,023 30,898		129,143 49,249
		,		,	15,779	
State	WILDLIFE OFFICERS MAIL W/00150	90,478.95	0.02664634%	776,524	396,551	1,237,709
State	WOODRUFF CO CONSERV DIST	910 107 30	0.00000000%	0	2.550.537	11.001.000
State	WORKERS' COMP COMM M YELL CO CONSERV DIST	810,107.38	0.23857924%	6,952,644	3,550,537	11,081,889
State	Total for All Employers	14,990.22 \$ 339,554,854.28	0.00441467% 100.000000%	128,652 \$ 2,914,186,544	65,699 \$ 1,488,200,373	205,059 \$ 4,644,951,152

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





SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

						Deferred	Outflows of Resour	tes			Defe	erred Inflows of Resou	urces			Pension Expense	
		Contribution	Proportionate Share	Net Pension	Differences Between Expected and Actual	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	<b>Changes of</b>	Changes in Proportion and Differences Between Employer Contributions and Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	<b>Changes of</b>	Changes in Proportion and Differences Between Employer Contributions and Share of	Total Deferred Inflows of Resources	Proportionate Share of Plan	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share	Total Employer Pension
Division	Employer	Contribution	Share	Liability	Experience	Investments	Assumptions	Contributions	Resources	Experience	Investments	Assumptions	Contributions	Resources	Pension Expense	of Contributions	Expense
County	AR RIVER VALLEY REG LIBRARY	\$ 25,939.09	0.00763915%	\$ 222,619	\$ 12,566	\$ 27,708	\$ 10,466	\$ 41,414	\$ 92,154	\$ (1,223)	\$ -	\$ -	\$ (26,347)	\$ (27,570)	\$ 38,969	\$ (13,692)	\$ 25,277
County	ARKANSAS COUNTY	\$ 586,600.32	0.17275569%	5,034,423	284,183	626,605	236,680	386,074	1,533,542	(27,657)	0	0	(79,547)	(107,204)	881,273	140,969	1,022,242
County	ASHLEY COUNTY	\$ 678,156.17	0.19971918%	5,820,190	328,538	724,405	273,621	173,390	1,499,954	(31,974)	0	0	(196,655)	(228,629)	1,018,821	(13,432)	1,005,389
County	ASSOC OF ARKANSAS COUNTIES	\$ 509,569.98	0.15007000%	4,373,320	246,865	544,321	205,600	285,116	1,281,902	(24,025)	0	0	(8,632)	(32,657)	765,547	221,014	986,561
County	BAXTER COUNTY	\$ 1,338,860.26	0.39429867%	11,490,599	648,620	1,430,167	540,200	1,005,458	3,624,445	(63,124)	0	0	0	(63,124)	2,011,423	589,999	2,601,422
County	Baxter County Library	\$ 104,714.38	0.03083872%	898,698	50,730	111,856	42,250	64,046	268,882	(4,937)	0	0	(365)	(5,302)	157,317	24,225	181,542
County	BENTON COUNTY	\$ 6,156,120.84	1.81299745%	52,834,128	2,982,377	6,575,953	2,483,857	2,942,214	14,984,401	(290,248)	0	0	(120,551)	(410,799)	9,248,584	1,847,198	11,095,782
County	BOONE COUNTY	\$ 1,136,794.21	0.33478956%	9,756,392	550,728	1,214,321	458,671	611,545	2,835,265	(53,597)	0	0	(3,825)	(57,422)	1,707,851	390,717	2,098,568
County	BRADLEY COUNTY	\$ 248,488.58	0.07318069%	2,132,622	120,382	265,435	100,260	73,327	559,404	(11,716)	0	0	(122,404)	(134,120)	373,314	(23,441)	349,873
County	CALHOUN COUNTY	\$ 349,309.48	0.10287277%	2,997,904	169,225	373,132	140,939	77,282	760,578	(16,469)	0	0	(10,057)	(26,526)	524,781	47,592	572,373
County	CARROLL COUNTY	\$ 841,561.53	0.24784259%	7,222,595	407,700	898,954	339,551	273,995	1,920,200	(39,678)	0	0	(33,546)	(73,224)	1,264,311	207,765	1,472,076
County	CHICOT COUNTY	\$ 274,179.44	0.08074673%	2,353,110	132,828	292,878	110,625	163,481	699,812	(12,927)	0	0	(6,162)	(19,089)	411,911	85,849	497,760
County	CLARK COUNTY	\$ 625,253.53	0.18413918%	5,366,159	302,909	667,894	252,276	172,565	1,395,644	(29,479)	0	0	(98,768)	(128,247)	939,343	(24,556)	914,787
County	CLAY COUNTY	\$ 294,560.65	0.08674906%	2,528,029	142,702	314,649	118,849	77,211	653,411	(13,888)	0	0	(56,127)	(70,015)	442,530	3,491	446,021
County	CLAY COUNTY, WESTERN DIST	\$ 105,011.47	0.03092622%	901,248	50,874	112,173	42,370	220	205,637	(4,951)	0	0	(37,956)	(42,907)	157,763	(33,928)	123,835
County	CLEBURNE COUNTY	\$ 729,259.38	0.21476924%	6,258,776	353,295	778,993	294,240	20,051	1,446,579	(34,383)	0	0	(11,055)	(45,438)	1,095,595	34,534	1,130,129
County	CLEVELAND COUNTY	\$ 253,446.51	0.07464081%	2,175,172	122,784	270,731	102,260	108,693	604,468	(11,949)		0	(203,642)	(215,591)	380,763	19,774	400,537
County	COLUMBIA COUNTY	\$ 682,900.42 \$ 839,267,86	0.20111638%	5,860,907	330,836	729,473	275,535	537,536	1,873,380	(32,197)	0	0	(883,949)	(916,146)	1,025,948	(69,430)	956,518
County	CONWAY COUNTY CRAIGHEAD COUNTY	\$ 839,267.86 \$ 2,273,745.19	0.24716709% 0.66962529%	7,202,910 19,514,130	406,589 1,101,532	896,504 2,428,809	338,626 917,405	454,990 369,402	2,096,709 4,817,148	(39,570) (107,202)	0	0	(581,953) (51,526)	(621,523) (158,728)	1,260,865 3,415,937	143,310 218,912	1,404,175 3,634,849
County	CRAWFORD COUNTY	\$ 1,324,554.38	0.39008554%	11,367,820	641,690	1,414,886	534,428	707,342	3,298,346	(62,450)	0	0	(22,742)	(85,192)	1,989,930	337,843	2,327,773
County	CRITTENDEN COUNTY	\$ 1,489,563.66	0.43868130%	12,783,992	721,630	1,591,148	601,006	927,215	3,840,999	(70,230)	0	0	(134,656)	(204,886)	2,237,830	216,444	2,454,274
County	CROSS COUNTY	\$ 458,632.51	0.43808130%	3,936,155	222,188	489,910	185,048	227,835	1,124,981	(21,624)	0	0	(57,096)	(78,720)	689,022	134,432	823,454
County	DALLAS COUNTY	\$ 378.828.69	0.11156627%	3,251,249	183,526	404.664	152,849	234.026	975,065	(17,861)	0	0	(190,250)	(208,111)	569,129	83,563	652,692
County	DESHA COUNTY	\$ 372,696.97	0.10976046%	3,198,625	180,556	398,114	150,375	302,697	1,031,742	(17,572)	0	0	(207,818)	(225,390)	559,917	179,923	739,840
County	DRAINAGE DIST # 9 (GR. LAKE)	\$ 15,779.92	0.00464724%	135,429	7,645	16,856	6,367	3,130	33,998	(744)	0	0	(6,613)	(7,357)	23,707	605	24,312
County	DREW COUNTY	\$ 603,903.06	0.17785140%	5,182,922	292,565	645,088	243,661	300,274	1,481,588	(28,473)	0	0	(51,307)	(79,780)	907,267	106,751	1,014,018
County	E. Cen. AR Reg. Library	\$ 34,087,51	0.01003888%	292,552	16.514	36.412	13.754	712	67,392	(1.607)	0	0	(50.136)	(51,743)	51.211	(11,199)	40,012
County	FAULKNER COUNTY	\$ 2,354,268.14	0.69333956%	20,205,208	1,140,542	2,514,823	949,895	707,765	5,313,025	(110,999)	0	0	(212,054)	(323,053)	3,536,910	334,764	3,871,674
County	FRANKLIN COUNTY	\$ 722,366.35	0.21273922%	6,199,618	349,956	771,630	291,459	421,099	1,834,144	(34,058)	0	0	(1,259)	(35,317)	1,085,240	247,153	1,332,393
County	FULTON COUNTY	\$ 351.871.21	0.10362721%	3,019,890	170.467	375.868	141.972	222.212	910,519	(16,590)	0	0	(4,788)	(21,378)	528.630	134,761	663,391
County	GARLAND COUNTY	\$ 2,867,407.27	0.84446069%	24,609,160	1,389,136	3,062,957	1,156,935	291,871	5,900,899	(135,192)	0	0	(501,499)	(636,691)	4,307,819	186,900	4,494,719
County	GRANT COUNTY	\$ 542,380.99	0.15973295%	4,654,916	262,760	579,370	218,839	174,106	1,235,075	(25,572)	0	0	(201,371)	(226,943)	814,840	42,199	857,039
County	GREENE COUNTY	\$ 1,093,769.77	0.32211873%	9,387,141	529,885	1,168,362	441,312	716,490	2,856,049	(51,569)	0	0	(55,551)	(107,120)	1,643,214	487,204	2,130,418
County	HEMPSTEAD COUNTY	\$ 756,741.90	0.22286293%	6,494,642	366,609	808,350	305,328	591,973	2,072,260	(35,679)	0	0	(515,129)	(550,808)	1,136,883	110,255	1,247,138
County	HOT SPRINGS COUNTY	\$ 618,399.90	0.18212077%	5,307,339	299,588	660,573	249,511	152,632	1,362,304	(29,156)	0	0	(87,700)	(116,856)	929,047	95,590	1,024,637
County	HOWARD COUNTY	\$ 448,651.57	0.13212933%	3,850,495	217,352	479,248	181,021	80,604	958,225	(21,153)	0	0	(16,659)	(37,812)	674,027	8,047	682,074
County	INDEPENDENCE COUNTY	\$ 1,118,250.75	0.32932845%	9,597,245	541,745	1,194,513	451,189	420,992	2,608,439	(52,723)	0	0	(614,601)	(667,324)	1,679,992	(175,674)	1,504,318
County	IZARD COUNTY	\$ 521,107.76	0.15346792%	4,472,342	252,454	556,646	210,255	164,536	1,183,891	(24,569)	0	0	0	(24,569)	782,881	107,266	890,147
County	JACKSON COUNTY	\$ 626,119.02	0.18439407%	5,373,587	303,328	668,819	252,625	401,055	1,625,827	(29,520)	0	0	(1,985)	(31,505)	940,643	181,200	1,121,843
County	JEFFERSON COUNTY	\$ 1,771,249.83	0.52163879%	15,201,528	858,095	1,892,045	714,660	263,222	3,728,022	(83,511)	0	0	(191,953)	(275,464)	2,661,019	(190,974)	2,470,045
County	JOHNSON COUNTY	\$ 745,953.37	0.21968567%	6,402,050	361,382	796,826	300,976	510,907	1,970,091	(35,170)	0	0	(3,084)	(38,254)	1,120,675	229,334	1,350,009
County	LAFAYETTE COUNTY	\$ 370,856.07	0.10921831%	3,182,825	179,664	396,148	149,632	285,903	1,011,347	(17,485)	0	0	(202)	(17,687)	557,152	111,381	668,533
County	LAWRENCE COUNTY	\$ 526,749.26	0.15512936%	4,520,759	255,187	562,672	212,532	320,319	1,350,710	(24,835)	0	0	(272,282)	(297,117)	791,356	70,474	861,830
County	LEE COUNTY	\$ 234,552.82	0.06907656%	2,013,020	113,631	250,549	94,637	31,685	490,502	(11,059)	0	0	(49,532)	(60,591)	352,378	(11,539)	340,839
County	LINCOLN COUNTY	\$ 353,357.37	0.10406489%	3,032,645	171,187	377,455	142,572	342,050	1,033,264	(16,660)	0	0	(330,366)	(347,026)	530,863	63,960	594,823
County	LITTLE RIVER COUNTY	\$ 584,710.33	0.17219908%	5,018,202	283,267	624,586	235,918	258,016	1,401,787	(27,568)	0	0	(32,223)	(59,791)	878,433	191,297	1,069,730
County	LOGAN COUNTY	\$ 755,598.70	0.22252625%	6,484,830	366,055	807,129	304,867	122,879	1,600,930	(35,625)	0	0	(383,112)	(418,737)	1,135,166	48,715	1,183,881
County	LONOKE COUNTY	\$ 1,154,724.52	0.34007010%	9,910,277	559,415	1,233,474	465,906	651,097	2,909,892	(54,443)	0	0	(253,554)	(307,997)	1,734,788	270,347	2,005,135
County	MADISON COUNTY	\$ 700,202.31	0.20621184%	6,009,398	339,218	747,954	282,516	280,099	1,649,787	(33,013)	0	0	(115,345)	(148,358)	1,051,942	136,041	1,187,983



						Deferred	Outflows of Resour	ces			Defe	rred Inflows of Resou	rces			Pension Expense	
					Differences	Net Difference Between Projected and		Changes in Proportion and Differences Between			Net Difference Between Projected and		Changes in Proportion and Differences			Net Amortization of Deferred Amounts from Changes in Proportion and Differences	
Division	Employer	Contribution	Proportionate Share	Net Pension Liability	Between Expected and Actual Experience	Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
County	MARION COUNTY	\$ 562,511.50	0.16566145%	\$ 4,827,684	\$ 272,513	\$ 600,873	\$ 226,961	\$ 140,115	\$ 1,240,462	\$ (26,521)	\$ -	ś -	\$ (205,603)	\$ (232,124)	\$ 845,083	\$ (11,245)	\$ 833,838
County	MILLER COUNTY	\$ 1,052,171.46	0.30986789%	9,030,128	509,732	1,123,927	424,528	173,585	2,231,772	(49,608)	. 0	. 0	(248,862)	(298,470)	1,580,719	(22,207)	1,558,512
County	MISSISSIPPI COUNTY	\$ 1,265,798.50	0.37278174%	10,863,555	613,225	1,352,123	510,721	186,665	2,662,734	(59,680)	0	0	(152,734)	(212,414)	1,901,659	83,164	1,984,823
County	MONROE COUNTY	\$ 182,878.66	0.05385836%	1,569,533	88,597	195,351	73,787	11,886	369,621	(8,622)	0	0	(81,223)	(89,845)	274,746	(11,744)	263,002
County	MONTGOMERY COUNTY	\$ 446,578.92	0.13151893%	3,832,707	216,348	477,034	180,185	295,736	1,169,303	(21,055)	0	0	(158,046)	(179,101)	670,913	100,705	771,618
County		\$ 311,245.65	0.09166285%	2,671,226	150,785	332,472	125,581	200,686	809,524	(14,675)	0	0	(316,447)	(331,122)	467,597	6,223	473,820
County	NEWTON COUNTY	\$ 372,661.26	0.10974994%	3,198,318	180,538 440.982	398,076	150,360	101,562 278,973	830,536	(17,570)	0	0	(17,720)	(35,290)	559,864	55,067	614,931
County		\$ 910,260.28 \$ 349,717.31	0.26807459% 0.10299288%	7,812,194 3,001,405	440,982 169,423	972,338 373,567	367,270 141,103	278,973 183,340	2,059,563 867,433	(42,917) (16,488)	0	0	(965) (59,254)	(43,882) (75,742)	1,367,520 525,394	150,372 93,429	1,517,892 618,823
County	PHILLIPS COUNTY	\$ 499,887.89	0.10299288%	4,290,225	242,174	533,979	201,694	366,083	1,343,930	(23,569)	0	0	(106,633)	(130,202)	751,001	266,845	1,017,846
County		\$ 16.086.09	0.00473741%	138.057	7.793	17.183	6.490	0	31.466	(758)	0	0	(7,267)	(8.025)	24.167	(9,039)	15.128
County	PIKE COUNTY	\$ 416,526.47	0.12266839%	3,574,786	201,789	444,933	168,059	94,147	908,928	(19,638)	0	0	(1,423)	(21,061)	625,764	80,006	705,770
County	POINSETT COUNTY	\$ 631,759.97	0.18605535%	5,422,000	306,061	674,844	254,901	303,612	1,539,418	(29,786)	0	0	(59,629)	(89,415)	949,118	203,025	1,152,143
County	POLK COUNTY	\$ 621,065.38	0.18290576%	5,330,215	300,880	663,420	250,586	101,444	1,316,330	(29,282)	0	0	(22,000)	(51,282)	933,051	130,327	1,063,378
County	POPE COUNTY	\$ 1,672,141.93	0.49245119%	14,350,946	810,081	1,786,178	674,672	351,576	3,622,507	(78,838)	0	0	(523,037)	(601,875)	2,512,125	148,586	2,660,711
County	PRAIRIE COUNTY	\$ 410,163.12	0.12079436%	3,520,173	198,706	438,135	165,492	272,603	1,074,936	(19,338)	0	0	(8,819)	(28,157)	616,204	159,481	775,685
County		\$ 9,319,754.97	2.74469790%	79,985,617	4,515,022	9,955,339	3,760,313	4,357,549	22,588,223	(439,407)	0	0	(711,395)	(1,150,802)	14,001,437	667,660	14,669,097
County		\$ 521,992.26 \$ 1,075,696.82	0.15372840% 0.31679618%	4,479,932 9,232,032	252,883 521,129	557,591 1,149,057	210,612 434,020	286,950 19,133	1,308,036 2,123,339	(24,611) (50,717)	0	0	(191,307) (74,941)	(215,918) (125,658)	784,210 1,616,062	129,258 300,953	913,468 1,917,015
County		\$ 2,127,474.62	0.62654814%	18,258,782	1,030,670	2,272,563	434,020 858,389	427,865	2,123,339 4,589,487	(100,306)	0	0	(10,701)	(125,658)	3,196,189	285,918	3,482,107
County		\$ 254,453.48	0.07493737%	2,183,815	123,272	271,807	102,666	42,121	539,866	(11,997)	0	0	(71,754)	(83,751)	382,276	(17,419)	364,857
County		\$ 386,837.74	0.11392496%	3,319,986	187,406	413,219	156,080	193,422	950,127	(18,239)	0	0	0	(18,239)	581,162	134,883	716,045
County		\$ 361,195.00	0.10637309%	3,099,910	174,983	385,828	145,734	230,483	937,028	(17,030)	0	0	(199,827)	(216,857)	542,638	81,835	624,473
County	SEBASTIAN COUNTY JUDGE	\$ 2,511,969.02	0.73978298%	21,558,656	1,216,941	2,683,279	1,013,523	163,339	5,077,082	(118,434)	0	0	(372,012)	(490,446)	3,773,830	(60,380)	3,713,450
County	SEVIER COUNTY	\$ 1,154,921.29	0.34012805%	9,911,966	559,510	1,233,684	465,985	2,911,939	5,171,118	(54,452)	0	0	(1,339)	(55,791)	1,735,084	1,103,075	2,838,159
County		\$ 475,798.38	0.14012416%	4,083,479	230,504	508,247	191,974	336,271	1,266,996	(22,433)	0	0	(224,265)	(246,698)	714,811	101,330	816,141
County		\$ 686,456.80	0.20216374%	5,891,429	332,559	733,271	276,970	622,171	1,964,971	(32,365)	0	0	0	(32,365)	1,031,291	311,708	1,342,999
County		\$ 363,062.02 \$ 1.198.845.50	0.10692294%	3,115,934	175,888	387,822	146,487	145,653	855,850	(17,118)	0	0	(747)	(17,865)	545,442	77,003	622,445
County		\$ 1,198,845.50 \$ 731,410.91	0.35306387% 0.21540287%	10,288,940 6,277,241	580,789 354,337	1,280,604 781,291	483,707 295,108	292,248 497,346	2,637,348 1,928,082	(56,523) (34,485)	0	0	(7,599) (3,118)	(64,122) (37,603)	1,801,073 1,098,828	131,560 155,042	1,932,633 1,253,870
County		\$ 5,413,137.58	1.59418648%	46,457,568	2,622,433	5,782,300	2,184,080	2,196,043	12,784,856	(255,218)	0	0	(227,592)	(482,810)	8,132,371	1,133,344	9,265,715
County		\$ 96,950.38	0.02855220%	832,064	46,968	103,562	39,117	33,562	223,209	(4,571)	0	0	(30,457)	(35,028)	145,652	(7,424)	138,228
County		\$ 1.532.676.34	0.45137813%	13,154,001	742,516	1,637,201	618.401	1,511,127	4,509,245	(72,263)	0	0	(2,164,964)	(2,237,227)	2,302,600	(20,232)	2.282.368
County	WHITE RIVER REG LIBRARY	\$ 27,292.62	0.00803776%	234,235	13,222	29,154	11,012	6,296	59,684	(1,287)	0	0	(14,541)	(15,828)	41,003	(12,692)	28,311
County	WOODRUFF COUNTY	\$ 236,640.59	0.06969142%	2,030,938	114,642	252,779	95,479	133,181	596,081	(11,157)	0	0	(202,132)	(213,289)	355,515	41,217	396,732
County		\$ 35,606.06	0.01048610%	305,585	17,250	38,034	14,366	54,600	124,250	(1,679)	0	0	(50,222)	(51,901)	53,492	10,563	64,055
County		\$ 652,380.98	0.19212830%	5,598,977	316,051	696,872	263,221	410,164	1,686,308	(30,758)	0	0	(510,363)	(541,121)	980,098	25,650	1,005,748
Court Clerk		\$ 713.14	0.00021002%	6,120	345	762	288	0	1,395	(34)	0	0	(1,740)	(1,774)	1,071	(2,237)	(1,166)
Court Clerk		\$ -	0.00000000%	0	0	0		0	0	0	0	0	0	0	0	0	0
Court Clerk Court Clerk	BERRYVILLE DISTRICT COURT BLYTHEVILLE DISTRICT COURT	\$ 13,450.35 \$ 8,032.81	0.00396117% 0.00236569%	115,436 68.941	6,516 3,892	14,368 8.581	5,427 3,241	15,278 172	41,589 15,886	(634) (379)	0	0	0 (283)	(634) (662)	20,207 12,068	12,204 449	32,411 12.517
Court Clerk		\$ 2,569,99	0.00236369%	22,057	1,245	2,745	1.037	7	5,034	(121)	0	0	(10,129)	(10,250)	3,861	(7,014)	(3,153)
Court Clerk	CAMDEN DISTRICT COURT	\$ 3,023.06	0.00073687%	25,945	1,465	3,229	1,220	420	6,334	(143)	0	0	(10,129)	(230)	4,542	472	5,014
Court Clerk		\$ 4,313.78	0.00127042%	37,022	2,090	4,608	1,741	3,051	11,490	(203)	0	0	(3,954)	(4,157)	6,481	732	7,213
Court Clerk		\$ 5,823.16	0.00171494%	49,977	2,821	6,220	2,350	849	12,240	(275)	0	0	(12,203)	(12,478)	8,748	(4,709)	4,039
Court Clerk		\$ 18,818.32	0.00554206%	161,506	9,117	20,102	7,593	4,926	41,738	(887)	0	0	(10,139)	(11,026)	28,272	(1,724)	26,548
Court Clerk	DEQUEEN DISTRICT COURT	\$ 19,448.78	0.00572773%	166,917	9,422	20,775	7,847	2,137	40,181	(917)	0	0	(2,952)	(3,869)	29,219	851	30,070
Court Clerk		\$ 3,520.48	0.00103679%	30,214	1,706	3,761	1,420	114	7,001	(166)	0	0	(1,331)	(1,497)	5,289	1,350	6,639
Court Clerk	DEVALLS BLUFF DISTRICT COURT	\$ 4,844.39	0.00142669%	41,576	2,347	5,175	1,955	7,329	16,806	(228)	0	0	(1,169)	(1,397)	7,278	3,900	11,178
Court Clerk	DUMAS DISTRICT COURT	\$ 9,692.04	0.00285434%	83,181	4,695	10,353	3,911	198	19,157	(457)	0	0	(2,843)	(3,300)	14,561	281	14,842



						Deferred	Outflows of Resour	ces			Defe	erred Inflows of Reso	urces			Pension Expense	
Division	Employer	Contribution	Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Court Clerk	EAST CAMDEN DISTRICT COURT	\$ 3,473.60	0.00102299%	\$ 29,812	\$ 1,683	\$ 3,711	\$ 1,402	\$ 137	\$ 6,933	\$ (164)	\$ -	\$ -	\$ (898)	\$ (1,062)	\$ 5,219	\$ 13	\$ 5,232
Court Clerk	ELKINS DISTRICT COURT	\$ 6,598.80	0.00194337%	56,633	3,197	7,049	2,662	585	13,493	(311)	0	0	(4,613)	(4,924)	9,914	1,019	10,933
Court Clerk	Eureka Springs District Court	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Court Clerk	EUREKA SPRINGS DISTRICT COURT	\$ 12,442.54	0.00366437%	106,787	6,028	13,291	5,020	10,923	35,262	(587)	0	0	0	(587)	18,693	9,402	28,095
Court Clerk	FAYETTEVILLE DISTRICT COURT	\$ 14,303.26	0.00421236%	122,756	6,929	15,279	5,771	1,157	29,136	(674)	0	0	(860)	(1,534)	21,488	860	22,348
Court Clerk	FT. SMITH DISTRICT COURT	\$ 15,913.10	0.00468646%	136,572	7,709	16,998	6,421	45	31,173	(750)	0	0	(1,226)	(1,976)	23,907	(219)	23,688
Court Clerk	HOXIE DISTRICT COURT	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	(232)	(232)	0	(5,213)	(5,213)
Court Clerk	LAKE VILLAGE DISTRICT COURT	\$ -	0.00000000%	0	0	0	0	1,682	1,682	0	0	0	(19,660)	(19,660)	0	(8,489)	(8,489)
Court Clerk	LITTLE ROCK DISTRICT COURT	\$ 30,091.68	0.00886210%	258,258	14,578	32,144	12,141	4,041	62,904	(1,419)	0	0	(6,193)	(7,612)	45,208	(12,217)	32,991
Court Clerk	LONOKE DISTRICT COURT	\$ 5,952.20	0.00175294%	51,084	2,884	6,358	2,402	24	11,668	(281)	0	0	(10,532)	(10,813)	8,942	(5,626)	3,316
Court Clerk	MARION DISTRICT COURT	\$ 6,088.02	0.00179294%	52,250	2,949	6,503	2,456	1,951	13,859	(287)	0	0	(4,007)	(4,294)	9,146	(139)	9,007
Court Clerk	MAUMELLE DISTRICT COURT	\$ 6,408.54	0.00188734%	55,001	3,105	6,846	2,586	6,083	18,620	(302)	0	0	(2,240)	(2,542)	9,628	(742)	
Court Clerk	MCCRORY DISTRICT COURT	\$ 330.96	0.00009747%	2,840	160	354	134	43	691	(16)	0	0	(218)	(234)	497	(103)	394
Court Clerk	MCGEHEE DISTRICT COURT	\$ 4,237.04	0.00124782%	36,364 55,474	2,053	4,526 6,905	1,710 2,608	1,797	10,086 12,662	(200) (305)	0	0	(3,041) (1,733)	(3,241) (2,038)	6,365 9,711	(227)	6,138 9,055
Court Clerk	NEWPORT DISTRICT COURT	\$ 6,463.73 \$ 83,454.69	0.00190359% 0.02457768%	716,239	3,131 40,430	89,146	33,672	18 52,137	215,385	(3,935)	0	0	(1,733)	(8,124)	125,377	(656) 22,468	147,845
Court Clerk Court Clerk	NORTH LITTLE ROCK DIST. COURT OSCEOLA DISTRICT COURT	\$ 83,454.69	0.00000000%	716,239	40,430	89,146	33,672	743	215,385 743	(3,935)	0	0	(25,645)	(8,124)	125,377	(12,427)	(12,427)
Court Clerk	OZARK DISTRICT COURT	÷ -	0.00000000%	0	0	0	0	743	743	0	0	0	(23,043)	(25,645)	0	(12,427)	(804)
Court Clerk	Perry County District Court		0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	(804)	(804)
Court Clerk	PINE BLUFF DISTRICT COURT	\$ 10,384.37	0.00305823%	89,123	5,031	11,093	4,190	7,595	27,909	(490)	0	0	(857)	(1,347)	15,601	1,828	17,429
Court Clerk	SHERWOOD DISTRICT COURT	\$ 10,257.25	0.00302079%	88,031	4,969	10,957	4,139	95	20,160	(484)	0	0	(768)	(1,252)	15,410	(3,338)	12,072
Court Clerk	SILOAM SPRINGS DISTRICT COURT	\$ 8,159.19	0.00240291%	70,025	3,953	8,716	3,292	3.050	19,011	(385)	0	0	(17,548)	(17,933)	12,258	(9,833)	2,425
Court Clerk	SPRINGDALE DISTRICT COURT	\$ 12,298.72	0.00362201%	105,552	5,958	13,137	4.962	422	24,479	(580)	0	0	(85)	(665)	18.477	1.574	20,051
Court Clerk	TEXARKANA DISTRICT COURT	\$ 8,655.49	0.00254907%	74,285	4,193	9,246	3,492	5,849	22,780	(408)	0	0	(6,826)	(7,234)	13,003	(3,242)	9,761
Court Clerk	TRUMANN DISTRICT COURT	\$ 5,815.20	0.00171260%	49,908	2,817	6,212	2,346	6,841	18,216	(274)	0	0	(6,947)	(7,221)	8,736	(745)	7,991
Court Clerk	TYRONZA DISTRICT COURT	\$ 4,432.97	0.00130552%	38,045	2,148	4,735	1,789	1,830	10,502	(209)	0	0	(2,496)	(2,705)	6,660	(1,063)	5,597
Court Clerk	WALNUT RIDGE DISTRICT COURT	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	(335)	(335)	0	(7,962)	(7,962)
Court Clerk	WEST MEMPHIS DISTRICT COURT	\$ 8,991.96	0.00264816%	77,172	4,356	9,605	3,628	2,085	19,674	(424)	0	0	(1,099)	(1,523)	13,509	(368)	13,141
Court Clerk	WRIGHTSVILLE DISTRICT COURT	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	(24,193)	(24,193)	0	(10,291)	(10,291)
District Judge	ADJRS Pilot	\$ 728,318.10	0.21449203%	6,250,698	352,839	777,988	293,860	5,982	1,430,669	(34,339)	0	0	(560,709)	(595,048)	1,094,181	(258,406)	835,775
District Judge	Ashdown District Court	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	(1,163)	(1,163)	0	(24,829)	(24,829)
District Judge	Ashley County District Court	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
District Judge	Austin District Court	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
District Judge	Biscoe District Court	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
District Judge	Bradley County District Court	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
District Judge	Brinkley District Court	\$ 14,854.51	0.00437470%	127,487	7,196	15,868	5,993	8,242	37,299	(700)	0	0	(1,096)	(1,796)	22,317	4,470	26,787
District Judge	Cabot District Court	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	()	0	0	0	0
District Judge	Camden District Court	\$ -	0.00000000%	0	0	0	0	25	25	0	0	0	(28,320)	(28,320)	0	(18,262)	(18,262)
District Judge	Charleston District Court	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	(24,619)	(24,619)	0	(17,020)	(17,020)
District Judge	Cherokee Village District Judg	\$ -	0.00000000% 0.00000000%	0	0	0	0	0	0	0	0	0	(9,132)	(9,132) 0	0	(6,457) 0	(6,457) 0
District Judge District Judge	Chicot County City of Ozark	· ·	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
District Judge District Judge	Clarksville District Court		0.00000000%	0	0	0	0	23	23	0	0	0	(40,757)	(40,757)	0	(27,591)	(27,591)
District Judge District Judge	Crossett District Court	\$ .	0.00000000%	0	0	0	0	23	23	0	0	0	(40,757)	(40,757)	0	(27,591)	(27,591)
District Judge	Dermott District Court	\$ .	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
District Judge	Devalls Bluff District Court	š -	0.00000000%	0	n	0	0	0	0	0	0	0	n	0	0	0	0
District Judge	East Camden District Court	\$ -	0.00000000%	n	n	n	n	1	1	n	n	0	(6,332)	(6,332)	n	(4,065)	(4,065)
District Judge	Elkins District Court	\$ -	0.00000000%	n	0	n	0	n	'n	n	n	0	(0,332) N	(0,332)	n	(4,003)	(4,003)
District Judge	Franklin County District Court	š -	0.00000000%	n	0	0	0	n	0	0	n	0	n	0	n	(403)	(403)
District Judge	Grant County District Court	\$ -	0.00000000%	0	0	n	0	n	0	0	n	0	n	0	0	(403)	(403)
	•			_	-	-	-	-	-	-	-	-	-	-	-	-	



						Deferred	Outflows of Resour	ces			Defe	erred Inflows of Reso	urces			Pension Expense	
<u>Division</u>	Employer	Contribution	Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
District Judge	Hamburg District Court	\$ -	0.00000000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District Judge	Hazen District Court	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
District Judge	Helena/West Helena Dist Judge	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
District Judge	Hot Springs District Court	\$ -	0.00000000%	0	0	0	0	35	35	0	0	0	(106,174)	(106,174)	0	(70,128)	(70,128)
District Judge	Lee County District Court	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
District Judge	Little Rock District Court	\$ 2,945.54	0.00086747%	25,280	1,427	3,146	1,188	472	6,233	(139)	0	0	(384)	(523)	4,425	491	4,916
District Judge	Malvern District Court	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
District Judge	Newport District Court	\$ -	0.00000000%	0	0	0	0	39	39	0	0	0	(61,462)	(61,462)	0	(42,469)	(42,469)
District Judge	Newton County District Court	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
District Judge	Ouachita County District Court	\$ -	0.00000000%	0	0	0	0	172	172	0	0	0	(32,873)	(32,873)	0	(19,777)	(19,777)
District Judge	Phillips County District Court	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
District Judge	Prairie Grove District Court	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
District Judge	Randolph County District Court	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	(28,638)	(28,638)	0	(32,128)	(32,128)
District Judge	Sharp County District Court	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	(38,876)	(38,876)	0	(27,783)	(27,783)
District Judge	Sheridan District Court	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
District Judge	Sherwood District Court	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
District Judge	Ward District Court	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
District Judge	West Fork District Court	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
District Judge	Woodruff County District Court	\$ -	0.00000000%	0	0	0	0	167	167	0	0	0	(27,074)	(27,074)	0	(15,408)	(15,408)
Municipal	ALMA WATER & SEWER DEPT	\$ 89,879.32	0.02646975%	771,378	43,543	96,009	36,264	17,299	193,115	(4,238)	0	0	(17,850)	(22,088)	135,029	(970)	134,059
Municipal	AR MUNICIPAL LEAGUE	\$ 1,109,213.86	0.32666706%	9,519,688	537,367	1,184,859	447,543	121,046	2,290,815	(52,297)	0	0	(181,093)	(233,390)	1,666,416	179,528	1,845,944
Municipal	ARKANSAS CITY	\$ 5,596.76	0.00164826%	48,033	2,711	5,978	2,258	2,208	13,155	(264)	0	0	(20,790)	(21,054)	8,408	(4,809)	3,599
Municipal	BATESVILLE WATERWORKS	\$ 277,331.03	0.08167488%	2,380,158	134,355	296,244	111,897	66,343	608,839	(13,076)	0	0	(264,759)	(277,835)	416,645	(72,177)	344,468
Municipal	BRADFORD WATER & SEWER	\$ 10,121.59	0.00298084%	86,867	4,903	10,812	4,084	17,395	37,194	(477)	0	0	(12,470)	(12,947)	15,206	(1,083)	14,123
Municipal	BRINKLEY MUN WATER & SEWER DPT	\$ 54,302.26	0.01599219%	466,042		58,006	21,910	1,851	108,074	(2,560)	0	0	(36,187)	(38,747)	81,580	(15,187)	66,393
Municipal	CADDO VALLEY	\$ 17,422.43	0.00513096%	149,526	8,440	18,611	7,030	6,710	40,791	(821)	0	0	(1,787)	(2,608)	26,174	8,585	34,759
Municipal	CAMDEN WATER & UTILITIES	\$ 167,195.44	0.04923960%	1,434,934		178,598	67,460	12,500	339,557	(7,883)	0	0	(3,097)	(10,980)	251,184	7,370	258,554
Municipal	CAMMACK VILLAGE	\$ 8,736.87	0.00257304%	74,983	4,233	9,333	3,525	6,317	23,408	(412)	0	0	(3,094)	(3,506)	13,126	(1,382)	11,744
Municipal	CAVE CITY	\$ 31,044.90	0.00914282%	266,439		33,162	12,526	11,633	72,361	(1,464)	0	0	(2,633)	(4,097)	46,640	6,952	53,592
Municipal	CENTRAL ARKANSAS WATER	\$ 3,622,826.50	1.06693409%	31,092,450		3,869,894	1,461,730	223,330	7,310,058	(170,809)	0	0	(222,739)	(393,548)	5,442,716	81,908	5,524,624
Municipal	City of Alexander	\$ 48,229.98	0.01420388%	413,928	23,365	51,519	19,460	20,455	114,799	(2,274)	0	0	(39,868)	(42,142)	72,458	22,700	95,158
Municipal	CITY OF ALMA	\$ 250,806.58	0.07386335%	2,152,516		267,911	101,195	99,036	589,647	(11,825)	0	0	(15,092)	(26,917)	376,797	2,381	379,178
Municipal	CITY OF ARKADELPHIA	\$ 598,378.53	0.17622441%	5,135,508	289,889	639,186	241,432	31,568	1,202,075	(28,212)	0	0	(53,853)	(82,065)	898,968	80,288	979,256
Municipal	CITY OF ASH FLAT	\$ 63,724.82	0.01876717%	546,910		68,071	25,712	32,488	157,143	(3,004)	0	0	(3,080)	(6,084)	95,736	18,687	114,423
Municipal	CITY OF ASHDOWN	\$ 222,444.71	0.06551068%	1,909,103		237,615	89,751	92,424	527,555	(10,488)	0	0	(66,661)	(77,149)	334,187	36,244	370,431
Municipal	CITY OF AUGUSTA	\$ 122,906.94	0.03619649%	1,054,833		131,289	49,590	59,272	299,694	(5,795)	0	0	(44,224)	(50,019)	184,648	5,679	190,327
Municipal	City of Austin	\$ 51,031.77 \$ 352,858,93	0.01502902%	437,974		54,512	20,590	9,893	109,718	(2,406)	0	0	(23,087)	(25,493)	76,667	2,358	79,025
Municipal	City of Batesville	y 332,030.33	0.10391809%	3,028,367	170,945	376,923	142,371	120,002	810,241	(16,637)	0	0	(143,618)	(160,255)	530,114	32,834	562,948
Municipal	CITY OF BEEBE CITY OF BENTONVILLE	\$ 374,175.67 \$ 3.916.638.09	0.11019594% 1.15346255%	3,211,315 33,614,051	181,272 1,897,443	399,694 4,183,743	150,972	156,175 1,779,494	888,113	(17,642) (184,661)	0	0	(26,086)	(43,728) (184,661)	562,139 5,884,120	81,717 1,046,812	643,856 6.930.932
Municipal		\$ 3,916,638.09		33,614,051	1,897,443	4,183,743	1,580,276 0		9,440,956	(184,661)	0	0			5,884,120		6,930,932 (123,642)
Municipal	CITY OF BETHEL HEIGHTS	T	0.00000000%	-	-	-	-	25	25	-	0	0	(133,472)	(133,472)	-	(123,642)	
Municipal	CITY OF BISCOE CITY OF BONO	\$ 6,929.92 \$ 66.255.49	0.00204088%	59,475		7,403 70,774	2,796	798	14,354 157,975	(327)	0	0	(2,881) (12,357)	(3,208) (15,481)	10,411 99,538	(11,178) 12,849	(767) 112,387
Municipal	CITY OF BONO CITY OF BRADFORD	\$ 66,255.49 \$ 4,295.15	0.01951246% 0.00126494%	568,629 36,863		70,774 4,588	26,733 1,733	28,370 2,924	157,975	(3,124)	0	0	(12,357)	(15,481)	99,538 6,453	12,849	112,387 6,765
Municipal Municipal	CITY OF BRADFORD CITY OF BRINKLEY	\$ 4,295.15 \$ 81,787.32	0.00126494%	701,929		4,588 87,365	1,/33 32,999	2,924 39,641	11,326	(3,856)	0	0	(84,304)	(17,574)	122,872	(7,911)	114,961
Municipal	CITY OF BRINKLEY CITY OF BRYANT	\$ 922,613.68	0.02408663%	7,918,215		87,365 985,534	32,999 372,254	39,641 466,198	2,270,953	(43,499)	0	0	(84,304)	(88,160)	1,386,079	303,668	1,689,747
Municipal	CITY OF BRYANT CITY OF CABOT	\$ 922,613.68	0.27171271%	7,918,215 8,464,023		985,534 1,053,467	372,254 397,914	466,198 516,778	2,270,953 2,445,935	(43,499)	0	0	0	(43,499)	1,386,079	303,668	1,889,747
Municipal	CITY OF CABOT CITY OF CALICO ROCK	\$ 986,210.05 \$ 45,955.10	0.29044204%	8,464,023 394,404	22,263	1,053,467	397,914 18,542	26,385	2,445,935 116,279	(46,498)	0	0	(31,420)	(46,498)	1,481,622	394,672 8,808	1,876,294 77,848
Municipal	CITY OF CALLOUROCK	\$ 45,955.10	0.01353393%	974,429		121,281	45,810	29,634	251,729	(5,353)	0	0	(31,420)	(5,716)	170,573	12,490	183,063
Municipal	City of Cave Springs	\$ 97,268.82	0.02864598%	834,797	47.123	103,902	45,810 39.246	136.903	327,174	(4,586)	0	0	(13,223)	(17,809)	146,131	60.526	206.657
iviuiiicipai	City of Cave Springs	\$ 31,200.82	0.02004330%	034,/9/	47,123	103,302	35,240	130,503	321,114	(4,580)	U	U	(13,223)	(17,809)	140,131	00,520	200,037



				_		Deferred	Outflows of Resource	es			Defe	erred Inflows of Reso	urces			Pension Expense	
Division	Employer	Contribution	Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Municipal	City of Cedarville	\$ 1,585.62	0.00046697%	\$ 13,608	\$ 768	\$ 1,694	\$ 640	\$ 118	\$ 3,220	\$ (75)	\$ -	\$ -	\$ (419)	\$ (494)	\$ 2,382	\$ (875)	\$ 1,507
Municipal	City of Centerton	\$ 370,957.49	0.10924818%	3,183,696	179,713	396,256	149,673	303,126	1,028,768	(17,490)	0	0	0	(17,490)	557,304	206,842	764,146
Municipal	CITY OF CHARLESTON	\$ 90,742.42	0.02672394%	778,785	43,961	96,931	36,613	33,626	211,131	(4,278)	0	0	(41,195)	(45,473)	136,326	(12,564)	123,762
Municipal	CITY OF CHERRY VALLEY	\$ 7,990.16	0.00235313%	68,575	3,871	8,535	3,224	35,982	51,612	(377)	0	0	(43,897)	(44,274)	12,004	(3,028)	8,976
Municipal	CITY OF CLARKSVILLE	\$ 209,155.93	0.06159710%	1,795,054	101,327	223,420	84,390	89,714	498,851	(9,861)	0	0	(122,565)	(132,426)	314,223	(2,320)	311,903
Municipal Municipal	CITY OF CLINTON CITY OF CORNING	\$ 59,522.68 \$ 98,979.39	0.01752962% 0.02914975%	510,846 849,478	28,836 47,951	63,582 105,730	24,016 39,936	24,642 27,474	141,076 221,091	(2,806) (4,667)	0	0	(37) (23,040)	(2,843) (27,707)	89,423 148,701	9,016 (22,783)	98,439 125,918
Municipal	CITY OF CORNING	\$ 52,271.00	0.01539398%	448,609	25,323	55,836	21,090	39,544	141,793	(2,464)	0	0	(1,999)	(4,463)	78,529	18,554	97,083
Municipal	City of Crawfordsville	\$ 21,516.92	0.00633680%	184.666	10.424	22,984	8,682	13,209	55,299	(1,014)	0	0	(3,288)	(4,302)	32,326	8.648	40.974
Municipal	CITY OF CROSSETT	\$ 260.920.91	0.07684205%	2,239,321	126.405	278,715	105.276	36.933	547,329	(12,302)	0	0	(91,601)	(103,903)	391.992	(2.778)	389.214
Municipal	City of Danville	\$ 19,346.10	0.00569749%	166,035	9,372	20,665	7,806	87,328	125,171	(912)	0	0	0	(912)	29,064	32,058	61,122
Municipal	City of Dardanelle	\$ 195,013.62	0.05743214%	1,673,680	94,476	208,313	78,684	739,978	1,121,451	(9,194)	0	0	0	(9,194)	292,977	324,447	617,424
Municipal	City of Decatur	\$ 137,139.65	0.04038807%	1,176,984	66,438	146,492	55,333	55,726	323,989	(6,466)	0	0	(26,792)	(33,258)	206,030	(24,593)	181,437
Municipal	CITY OF DES ARC	\$ 122,734.60	0.03614574%	1,053,354	59,460	131,105	49,521	51,702	291,788	(5,787)	0	0	(46,330)	(52,117)	184,389	31,929	216,318
Municipal	City of DeWitt	\$ 126,351.94	0.03721105%	1,084,399	61,212	134,969	50,980	48,301	295,462	(5,957)	0	0	(2,720)	(8,677)	189,823	33,716	223,539
Municipal	CITY OF DIERKS	\$ 49,956.05	0.01471222%	428,742	24,202	53,363	20,156	31,183	128,904	(2,355)	0	0	(12,232)	(14,587)	75,051	17,864	92,915
Municipal Municipal	CITY OF DOVER City of Elkins	\$ 47,001.34 \$ 12.802.62	0.01384205% 0.00377041%	403,383 109.877	22,770 6,202	50,207 13.676	18,964 5,166	6,700 57,791	98,641 82,835	(2,216) (604)	0	0	(10,432)	(12,648) (604)	70,612 19.234	1,575 21,215	72,187 40.449
Municipal	CITY OF ELM SPRINGS	\$ 31,260.79	0.00377041%	268,292	15,145	33,393	12,613	17,615	78,766	(1,474)	0	0	(52,337)	(53,811)	46,964	3,213	50,177
Municipal	City of Emerson	\$ 31,200.75	0.00000000%	200,292	13,143	0	12,013	17,013	78,700	(1,474)	0	0	(52,557)	(33,811)	40,504	0,213	0
Municipal	CITY OF ENGLAND	\$ 139,719,18	0.04114775%	1,199,122	67.688	149,248	56.374	37,653	310,963	(6,587)	0	0	(78,994)	(85,581)	209.906	(34,072)	175,834
Municipal	CITY OF EUDORA	\$ 95,427.00	0.02810356%	818,990	46,230	101,935	38,503	36,342	223,010	(4,499)	0	0	(6,471)	(10,970)	143,364	2,514	145,878
Municipal	CITY OF FARMINGTON	\$ 162,289.94	0.04779491%	1,392,833	78,623	173,358	65,480	38,368	355,829	(7,652)	0	0	(44,213)	(51,865)	243,815	33,585	277,400
Municipal	CITY OF FLIPPIN	\$ 70,375.36	0.02072577%	603,988	34,094	75,175	28,395	32,945	170,609	(3,318)	0	0	(1,102)	(4,420)	105,728	19,716	125,444
Municipal	CITY OF FORDYCE	\$ 112,175.94	0.03303618%	962,736	54,344	119,826	45,260	400	219,830	(5,289)	0	0	(122,626)	(127,915)	168,526	(44,770)	123,756
Municipal	CITY OF FOREMAN	\$ 29,588.21	0.00871382%	253,937	14,334	31,606	11,938	10,866	68,744	(1,395)	0	0	(2,363)	(3,758)	44,452	16,349	60,801
Municipal	CITY OF FULTON	ş -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Municipal Municipal	CITY OF GASSVILLE City of Gentry	\$ 75,435.53 \$ 161,293.86	0.02221601% 0.04750156%	647,416 1.384,284	36,545 78.140	80,580 172.294	30,437 65.078	4,552 140.356	152,114 455,868	(3,557) (7,605)	0	0	(11,915) (10,515)	(15,472) (18.120)	113,330 242.318	3,195 62.792	116,525 305.110
Municipal	City of Goshen	\$ 21,285.72	0.00626871%	182,682	10,312	22,737	8,588	22,706	64,343	(1,004)	0	0	(233)	(1,237)	31,978	11,394	43,372
Municipal	CITY OF GRAVETTE	\$ 98,451.80	0.02899437%	844,950	47,696	105,166	39,723	33,539	226,124	(4,642)	0	0	(82,204)	(86,846)	147,908	(8,560)	139,348
Municipal	CITY OF GREEN FOREST	\$ 169,807.04	0.05000872%	1,457,347	82,264	181,387	68,513	39,673	371,837	(8,006)	0	0	(95,367)	(103,373)	255,108	33,662	288.770
Municipal	City of Greenbrier	\$ 225,022.48	0.06626985%	1,931,227	109,014	240,368	90,792	858,443	1,298,617	(10,609)	0	0	0	(10,609)	338,060	374,330	712,390
Municipal	City of Greenland	\$ 35,870.74	0.01056405%	307,856	17,378	38,317	14,473	85,351	155,519	(1,691)	0	0	(5,805)	(7,496)	53,890	27,831	81,721
Municipal	City of Greers Ferry	\$ 26,737.89	0.00787439%	229,474	12,953	28,561	10,788	98,710	151,012	(1,261)	0	0	0	(1,261)	40,169	44,510	84,679
Municipal	CITY OF GUM SPRINGS	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	(15,006)	(15,006)	0	(18,757)	(18,757)
Municipal	City of Guy	\$ 23,659.32	0.00696775%	203,053	11,462	25,273	9,546	106,798	153,079	(1,115)	0	0	0	(1,115)	35,544	39,205	74,749
Municipal	CITY OF HACKETT	\$ 26,902.28	0.00792281%	230,885	13,033	28,737	10,854	7,177	59,801	(1,268)	0	0	(115)	(1,383)	40,416	2,037	42,453
Municipal	CITY OF HAMBURG	\$ 156,204.70	0.04600279%	1,340,607	75,674	166,857	63,025	97,291	402,847	(7,365)	0	0	(915)	(8,280)	234,673	36,305	270,978
Municipal Municipal	CITY OF HAMPTON CITY OF HARDY	\$ 47,908.17 \$ 33,609.34	0.01410911% 0.00989806%	411,166 288,448	23,209 16,282	51,175 35,901	19,330 13,561	2,008 99,864	95,722 165,608	(2,259) (1,585)	0	0	(20,220) (94,363)	(22,479) (95,948)	71,974 50,493	(1,672) 21,824	70,302 72,317
Municipal	CITY OF HARDI	\$ 92,895.18	0.02735793%	797,261	45,004	99,230	37,481	29,969	211,684	(4,380)	0	0	(94,503)	(4,380)	139,560	31,259	170,819
Municipal	CITY OF HARRISON	\$ 620.136.62	0.18263224%	5,322,244	300.430	662,428	250.211	8.280	1.221.349	(29,238)	0	0	(169,924)	(199,162)	931.656	(70,641)	861,015
Municipal	CITY OF HASKELL	\$ 49,208.11	0.01449195%	422,322	23,839	52,564	19,854	17.479	113,736	(2,320)	0	0	(19,048)	(21,368)	73,927	(6,283)	67,644
Municipal	CITY OF HAZEN	\$ 164,341.42	0.04839908%	1,410,439	79,616	175,549	66,308	21,953	343,426	(7,748)	0	0	(12,703)	(20,451)	246,897	27,749	274,646
Municipal	CITY OF HEBER SPRINGS	\$ 205,613.66	0.06055389%	1,764,653	99,611	219,636	82,961	108,283	510,491	(9,694)	0	0	(39,493)	(49,187)	308,902	(41,880)	267,022
Municipal	City of Helena-West Helena	\$ 418,124.16	0.12313891%	3,588,498	202,563	446,639	168,704	321,833	1,139,739	(19,714)	0	0	(727,320)	(747,034)	628,164	(159,668)	468,496
Municipal	CITY OF HOLLY GROVE	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	(23,697)	(23,697)
Municipal	CITY OF HOPE	\$ 615,079.11	0.18114278%	5,278,839	297,979	657,026	248,171	259,030	1,462,206	(29,000)	0	0	(50,155)	(79,155)	924,058	58,184	982,242
Municipal	CITY OF HORATIO	\$ 38,182.42	0.01124485%	327,696	18,498	40,786	15,406	2,250	76,940	(1,800)	0	0	(9,751)	(11,551)	57,363	(9,005)	48,358



						Deferred	Outflows of Resour	ces			Defe	rred Inflows of Resou	urces			Pension Expense	
Division	Employer	Contribution	Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Municipal	CITY OF HOT SPRINGS	\$ 3,026,711.94	0.89137643%	\$ 25,976,372	\$ 1,466,312	\$ 3,233,126	\$ 1,221,211	\$ 432,681	\$ 6,353,330	\$ (142,703)	\$ -	\$ -	\$ (475,839)	\$ (618,542)	\$ 4,547,149	\$ 269,660	\$ 4,816,809
Municipal	CITY OF HUNTINGTON	\$ 19,483.23	0.00573787%	167,212	9,439	20,812	7,861	1,884	39,996	(919)	0	0	(7,077)	(7,996)	29,270	762	30,032
Municipal	CITY OF HUNTSVILLE	\$ 67,042.12	0.01974412%	575,380	32,479	71,614	27,050	25,050	156,193	(3,161)	0	0	(29,623)	(32,784)	100,720	(7,966)	92,754
Municipal	CITY OF HUTTIG	\$ 15,137.45	0.00445803%	129,915	7,333	16,170	6,108	1,052	30,663	(714)	0	0	(24,123)	(24,837)	22,742	(10,250)	12,492
Municipal	CITY OF JACKSONVILLE	\$ 885,388.04	0.26074963%	7,598,731	428,933	945,769	357,234	483,639	2,215,575	(41,744)	0	0	(38,189)	(79,933)	1,330,153	191,301	1,521,454
Municipal	CITY OF JASPER	\$ 53,971.24 \$ 14.397.81	0.01589470% 0.00424020%	463,201	26,147	57,652	21,776	87,253	192,828	(2,545)	0	0	0	(2,545)	81,083	43,987	125,070
Municipal	City of Junction City			123,567	6,975	15,380	5,809	10,713	38,877	(679)	0	0	(1,894)	(2,573)	21,630	13,694	35,324
Municipal Municipal	CITY OF KIBLER City of Knoxville	\$ 11,801.36 \$ 26.467.93	0.00347554% 0.00779489%	101,284 227.158	5,717 12.823	12,606 28.273	4,762 10.679	6,003 24,648	29,088 76.423	(556) (1,248)	0	0	(2,757) (37,423)	(3,313) (38.671)	17,730 39,764	3,473 588	21,203 40.352
Municipal	CITY OF LAMAR	\$ 36.801.43	0.01083814%	315.844	17.829	39.311	14.849	29,601	101,590	(1,246)	0	0	(41.343)	(43,078)	55,288	(3.675)	51.613
Municipal	City of Lavaca	\$ 30,639.56	0.00902345%	262,960	14,844	32,729	12,362	7,550	67,485	(1,445)	0	0	(5,227)	(6,672)	46,031	2,851	48,882
Municipal	CITY OF LEPANTO	\$ 45,881.30	0.01351219%	393,770	22,228	49,010	18,512	232	89,982	(2,163)	0	0	(27,257)	(29,420)	68,929	(14,583)	54,346
Municipal	City of Leslie	\$ 11.147.08	0.00328285%	95,668	5,400	11,907	4,498	3,520	25,325	(526)	0	0	(775)	(1,301)	16.747	4,055	20,802
Municipal	CITY OF LEWISVILLE	\$ 48,600.14	0.01431290%	417,105	23,545	51,915	19,609	9,964	105,033	(2,291)	ō	0	(17,067)	(19,358)	73,014	8,587	81,601
Municipal	CITY OF LINCOLN	\$ 140,824.97	0.04147341%	1,208,613	68,224	150,429	56,820	52,405	327,878	(6,640)	0	0	(555)	(7,195)	211,567	17,242	228,809
Municipal	CITY OF LOCKESBURG	\$ 21,842.63	0.00643273%	187,462	10,582	23,332	8,813	12,428	55,155	(1,030)	0	0	0	(1,030)	32,815	6,773	39,588
Municipal	CITY OF LOWELL	\$ 235,417.64	0.06933125%	2,020,442	114,050	251,473	94,986	26,087	486,596	(11,099)	0	0	(91,937)	(103,036)	353,677	(54,542)	299,135
Municipal	CITY OF MAGNOLIA	\$ 318,538.88	0.09381073%	2,733,820	154,318	340,262	128,523	84,260	707,363	(15,018)	0	0	(36,919)	(51,937)	478,554	5,257	483,811
Municipal	CITY OF MALVERN	\$ 199,257.61	0.05868201%	1,710,103	96,532	212,846	80,396	25,869	415,643	(9,395)	0	0	(14,760)	(24,155)	299,353	18,065	317,418
Municipal	CITY OF MAMMOTH SPRINGS	\$ 41,633.23	0.01226112%	357,312	20,170	44,473	16,798	25,749	107,190	(1,963)	0	0	0	(1,963)	62,547	24,473	87,020
Municipal	CITY OF MARKED TREE	\$ 85,613.54	0.02521346%	734,767	41,476	91,452	34,543	25,176	192,647	(4,037)	0	0	(65,401)	(69,438)	128,621	(16,942)	111,679
Municipal	CITY OF MARSHALL	\$ 44,479.35	0.01309931%	381,738	21,548	47,513	17,946	23,215	110,222	(2,097)	0	0	(32,445)	(34,542)	66,823	(4,812)	62,011
Municipal	CITY OF MARVELL	\$ 46,391.40	0.01366242%	398,148	22,475	49,555	18,718	4,078	94,826	(2,187)	0	0	(7,463)	(9,650)	69,696	(4,700)	64,996
Municipal	CITY OF MCRAE	\$ 32,258.24	0.00950016%	276,852	15,628	34,458	13,015	25,667	88,768	(1,521)	0	0	(3,904)	(5,425)	48,463	15,871	64,334
Municipal	CITY OF MELBOURNE	\$ 54,493.84	0.01604861%	467,686	26,400	58,210	21,987	8,085	114,682	(2,569)	0	0	(23,376)	(25,945)	81,868	1,108	82,976
Municipal Municipal	CITY OF MENA CITY OF MONETTE	\$ 267,328.13 \$ 50,347.96	0.07872900% 0.01482764%	2,294,310 432,105	129,509 24,391	285,559 53,782	107,861 20,314	126,244 40,869	649,173 139,356	(12,604) (2,374)	0	0	(38,641) (7,021)	(51,245) (9,395)	401,618 75,640	26,230 10,089	427,848 85,729
Municipal	CITY OF MONTICELLO	\$ 477,752.98	0.14069979%	4,100,254	231,451	510,335	192,763	53,400	987,949	(22,525)	0	0	(55,087)	(77,612)	717,747	48,698	766,445
Municipal	CITY OF MORRILTON	\$ 538.188.71	0.15849831%	4,100,234	260,729	574.892	217.147	247.111	1,299,879	(25,374)	0	0	(29,367)	(54.741)	808.542	70.395	878.937
Municipal	CITY OF MOUNT IDA	\$ 45,496.01	0.01339872%	390,464	22,041	48,599	18,357	0	88,997	(2,145)	0	0	(37,342)	(39,487)	68,350	(23,118)	45,232
Municipal	CITY OF MOUNTAIN HOME	\$ 929,116.76	0.27362788%	7,974,027	450,117	992,480	374,878	368,126	2,185,601	(43,806)	0	0	(28,070)	(71,876)	1,395,849	102,855	1,498,704
Municipal	CITY OF MOUNTAIN PINE	\$ 20,797.66	0.00612498%	178,493	10,076	22,216	8,391	20,884	61,567	(981)	0	0	(6,689)	(7,670)	31,245	(2,197)	29,048
Municipal	CITY OF MOUNTAIN VIEW	\$ 107,960.95	0.03179485%	926,561	52,302	115,324	43,560	51,280	262,466	(5,090)	0	0	(21,873)	(26,963)	162,194	16,851	179,045
Municipal	City of Mtn View Wtr&Sewr Comm	\$ 73,160.90	0.02154612%	627,894	35,443	78,150	29,519	20,686	163,798	(3,449)	0	0	(13,342)	(16,791)	109,913	4,903	114,816
Municipal	City of Murfreesboro	\$ 36,951.31	0.01088228%	317,130	17,901	39,471	14,909	140,185	212,466	(1,742)	0	0	0	(1,742)	55,513	61,477	116,990
Municipal	CITY OF NASHVILLE	\$ 341,369.60	0.10053445%	2,929,761	165,379	364,650	137,735	143,963	811,727	(16,095)	0	0	(82,520)	(98,615)	512,853	4,997	517,850
Municipal	CITY OF NORMAN	\$ 1,482.69	0.00043666%	12,725	718	1,584	598	3,111	6,011	(70)	0	0	(15,587)	(15,657)	2,228	(3,727)	(1,499)
Municipal	CITY OF OLA	\$ 17,581.28	0.00517774%	150,889	8,517	18,780	7,094	5,216	39,607	(829)	0	0	(11,791)	(12,620)	26,413	(272)	26,141
Municipal	CITY OF PANGBURN	\$ 8,769.23	0.00258257%	75,261	4,248	9,367	3,538	3,079	20,232	(413)	0	0	(1,871)	(2,284)	13,174	(1,268)	11,906
Municipal	CITY OF PARAGOULD	\$ 707,649.76	0.20840514%	6,073,315	342,826	755,910	285,521	254,444	1,638,701	(33,364)	0	0	0	(33,364)	1,063,130	149,601	1,212,731
Municipal	CITY OF PARIS	\$ 270,421.76	0.07964008%	2,320,861	131,008	288,864	109,109	73,748	602,729	(12,750)	0	0	(1)	(12,751)	406,265	32,022	438,287
Municipal	CITY OF PERRYVILLE CITY OF PIGGOTT	\$ 91,880.20 \$ 99,394.68	0.02705902% 0.02927205%	788,550 853,042	44,512 48,152	98,146 106,173	37,072 40,104	48,129 17.430	227,859 211,859	(4,332) (4,686)	0	0	(17,485)	(21,817) (22,009)	138,035 149,325	29,392	167,427 136,669
Municipal Municipal	CITY OF PLUMMERVILLE	\$ 99,394.68	0.02927205%	239,289	48,152 13,507	29,783	11,250	23,590	78,130	(4,686)	0	0	(17,323) (4,760)	(6,075)	149,325 41.887	(12,656) 3,048	44,935
Municipal	City of Pottsville	\$ 27,881.47	0.00821118%	239,289 587,235	33,148	73,090	27,607	23,590 9,310	78,130 143,155	(3,226)	0	0	(4,760)	(3,226)	102,795	3,048 44,319	44,935 147,114
Municipal	CITY OF PRAIRIE GROVE	\$ 229,390.72	0.02013090%	1.968.717	111,130	245.035	92,554	104.995	553,714	(10,815)	0	0	0	(10,815)	344.623	75,604	420,227
Municipal	CITY OF PRAIRIE GROVE	\$ 276,814.13	0.08152265%	2,375,722	134,105	295,692	111,688	51,133	592,618	(13,051)	0	0	(21,201)	(34,252)	415,869	15,126	430,995
Municipal	CITY OF QUITMAN	\$ 66,565.11	0.01960364%	571,287	32,248	71,105	26,858	3,178	133,389	(3,138)	n	n	(3,725)	(6,863)	100,003	(2,336)	97,667
Municipal	CITY OF RAVENDEN	\$ 7,609.20	0.00224093%	65,305	3,686	8,128	3,070	3,840	18,724	(359)	n	0	(2,689)	(3,048)	11,432	2,289	13,721
Municipal	City of Rector	\$ 50,546.47	0.01488610%	433,809	24,488	53,994	20,394	10,722	109,598	(2,383)	0	0	(47,620)	(50,003)	75,938	(12,842)	63,096
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						Deferred Outflows of Resources						Defe	rred Inflows of Resou	rces			Pension Expense	
Division	Employer	cc	ontribution	Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Municipal	CITY OF RISON	\$	38,374.26	0.01130134%	\$ 329,342	\$ 18,591	\$ 40,991	\$ 15,483	\$ 26,537	\$ 101,602	\$ (1,809)	\$ -	\$ -	\$ (6,845)	\$ (8,654)	\$ 57,651	\$ (1,788)	\$ 55,863
Municipal	CITY OF ROGERS	\$	2,176,335.31	0.64093777%	18,678,122	1,054,341	2,324,756	878,103	816,888	5,074,088	(102,610)	0	0	0	(102,610)	3,269,595	647,505	3,917,100
Municipal	CITY OF RUSSELLVILLE	\$	555,704.88	0.16365688%	4,769,267	269,215	593,603	224,215	135,142	1,222,175	(26,200)	0	0	(162,693)	(188,893)	834,857	81,038	915,895
Municipal	CITY OF SALEM	\$	42,429.51	0.01249563%	364,146	20,555	45,323	17,119	54,549	137,546	(2,000)	0	0	(4,512)	(6,512)	63,744	22,029	85,773
Municipal	City of Scranton	\$	13,862.41	0.00408252%	118,972	6,716	14,808	5,593	42,482	69,599	(654)	0	0	0	(654)	20,826	23,839	44,665
Municipal	CITY OF SEARCY	\$	791,960.10	0.23323480%	6,796,897	383,671	845,970	319,538	289,575	1,838,754	(37,339)	0	0	(123,477)	(160,816)	1,189,793	(24,207)	
Municipal	CITY OF SHANNON HILLS	\$	45,634.37	0.01343947%	391,651	22,108	48,747	18,412	10,135	99,402	(2,152)	0	0	(3,844)	(5,996)	68,558	(5,806)	
Municipal	CITY OF SHERIDAN	\$	351,790.40	0.10360341%	3,019,197	170,427	375,782	141,940	79,614	767,763	(16,586)	0	0	(79,805)	(96,391)	528,509	(11,900)	
Municipal	CITY OF SHIRLEY	\$	2,721.83	0.00080159%	23,360	1,319	2,907	1,098	571	5,895	(128)	0	0	(1,966)	(2,094)	4,089	(1,086)	
Municipal	CITY OF SMACKOVER	\$	45,811.79	0.01349172%	393,174	22,194	48,936	18,484	41,113	130,727	(2,160)	0	0	(34,985)	(37,145)	68,825	(343)	
Municipal	CITY OF STAMPS	\$	58,801.83	0.01731733%	504,659	28,487	62,812	23,725	0	115,024	(2,772)	0	0	(31,810)	(34,582)	88,340	(19,761)	
Municipal	City of Strong CITY OF STUTTGART	\$	5,729.76 473.880.74	0.00168743% 0.13955941%	49,175 4,067,022	2,776 229,575	6,121 506,198	2,312 191,200	0 8,274	11,209 935,247	(270) (22,342)	0	0	(15,212) (33,227)	(15,482) (55,569)	8,608 711,930	(15,758) 6,511	(7,150) 718,441
Municipal Municipal	CITY OF STUTIGART	,	20.117.32	0.13955941%	4,067,022 172,654	9,746	21.489	8.117	8,274 16.615	935,247 55.967	(22,342)	0	0	(6,064)	(55,569)	711,930	6,511	718,441 36,809
Municipal	CITY OF TRUMANN	Š	3,154.40	0.00092898%	27,072	1,528	3,370	1,273	14,239	20,410	(149)	0	0	(0,004)	(149)	4,739	5,227	9,966
Municipal	CITY OF TROMANN CITY OF VAN BUREN	s s	356,487.78	0.10498680%	3,059,511	172,703	380,799	143,835	66,536	763,873	(16,808)	0	0	(245,191)	(261,999)	535,566	(92,549)	
Municipal	City of Vilonia	Š	41,109.83	0.01210698%	352,820	19,916	43,913	16,587	13,194	93,610	(1,938)	0	0	(21,249)	(23,187)	61,761	31,041	92,802
Municipal	CITY OF VIOLA	Š	8,251.37	0.00243006%	70,816	3,997	8,814	3,329	9,918	26,058	(389)	0	0	(21,249)	(389)	12,396	7,810	20,206
Municipal	City of Waldron	š	145,619.08	0.04288529%	1,249,757	70,546	155,550	58,754	7,394	292,244	(6,866)	0	0	(33,074)	(39,940)	218,769	9,027	227,796
Municipal	CITY OF WARD	Š	189.671.90	0.05585899%	1.627.835	91.888	202,607	76,528	0	371,023	(8,943)	0	0	(28,556)	(37,499)	284,952	(21,067)	
Municipal	CITY OF WARREN	Š	252,374.15	0.07432500%	2,165,969	122,264	269,585	101,827	101,491	595,167	(11,899)	0	0	(125,765)	(137,664)	379,152	13,575	392,727
Municipal	CITY OF WEST FORK	Š	88,875.22	0.02617404%	762,760	43,056	94,936	35,859	14,166	188,017	(4,190)	0	0	(46,185)	(50,375)	133,521	(19,198)	
Municipal	CITY OF WESTERN GROVE	Š	6.990.76	0.00205880%	59,997	3,387	7.468	2,821	3,562	17,238	(330)	0	0	(2,473)	(2,803)	10,502	1,227	11,729
Municipal	CITY OF WILMAR	Š	11,618.67	0.00342174%	99,716	5,629	12,411	4.688	3,842	26,570	(548)	0	0	(13,965)	(14,513)	17,455	(4,156)	
Municipal	CITY OF WYNNE	Ś	200,329.10	0.05899757%	1,719,299	97,051	213,991	80,828	51,239	443,109	(9,445)	0	0	0	(9,445)	300,962	50,739	351,701
Municipal	CITY OF YELLVILLE	Ś	56,852.35	0.01674320%	487,928	27,543	60,730	22,939	21,101	132,313	(2,680)	0	0	0	(2,680)	85,412	19,909	105,321
Municipal	CLINTON WATER & SEWER	\$	95,885.32	0.02823854%	822,924	46,452	102,424	38,688	10,364	197,928	(4,521)	0	0	(15,274)	(19,795)	144,052	(22,502)	
Municipal	CROSSETT PUBLIC LIBRARY	\$	29,394.37	0.00865674%	252,274	14,240	31,399	11,860	2,143	59,642	(1,386)	0	0	(3,892)	(5,278)	44,160	(1,494)	
Municipal	CROSSETT WATER COMM	\$	54,529.67	0.01605916%	467,994	26,417	58,248	22,001	33,122	139,788	(2,571)	0	0	(232)	(2,803)	81,922	13,118	95,040
Municipal	EL DORADO WATER & SEWER	\$	188,652.12	0.05555866%	1,619,083	91,394	201,518	76,117	0	369,029	(8,895)	0	0	(311,118)	(320,013)	283,420	(266,949)	16,471
Municipal	FORDYCE WATER DEPT	\$	56,173.75	0.01654335%	482,104	27,214	60,005	22,665	9,211	119,095	(2,648)	0	0	(17,317)	(19,965)	84,392	4,774	89,166
Municipal	FORREST CITY	\$	468,201.53	0.13788686%	4,018,280	226,824	500,132	188,909	213,291	1,129,156	(22,075)	0	0	(392,687)	(414,762)	703,398	27,215	730,613
Municipal	FORREST CITY WATER UTILITY	\$	160,720.83	0.04733280%	1,379,366	77,862	171,682	64,847	830	315,221	(7,578)	0	0	(268,012)	(275,590)	241,457	(120,819)	
Municipal	FT SMITH PUBLIC LIBRARY	\$	242,717.25	0.07148101%	2,083,090	117,586	259,270	97,931	59,872	534,659	(11,444)	0	0	(32,663)	(44,107)	364,644	28,934	393,578
Municipal	HARRISBURG WATER & GAS DIV.	\$	54,070.51	0.01592394%	464,053	26,195	57,758	21,816	20,065	125,834	(2,549)	0	0	(5,535)	(8,084)	81,232	(374)	80,858
Municipal	HOPE WATER & LIGHT CO	\$	488,367.74	0.14382587%	4,191,354	236,593	521,673	197,045	27,633	982,944	(23,026)	0	0	(132,787)	(155,813)	733,694	(44,633)	
Municipal	HOT SPRINGS ADV & PROMO COMM	\$	450,201.18	0.13258570%	3,863,795	218,103	480,904	181,646	456,408	1,337,061	(21,226)	0	0	(187,461)	(208,687)	676,355	21,751	698,106
Municipal	HUNTSVILLE WATER & SEWER COMM	\$	78,509.47	0.02312129%	673,798	38,034	83,864	31,677	23,991	177,566	(3,702)	0	0	(51,728)	(55,430)	117,948	1,274	119,222
Municipal	JACKSONVILLE WASTEWATER UTIL	\$	208,164.02	0.06130498%	1,786,541	100,847	222,360	83,990	0	407,197	(9,815)	0	0	(43,398)	(53,213)	312,733	(42,573)	
Municipal	JACKSONVILLE WATER COMM.	\$	242,345.20	0.07137144%	2,079,897	117,406	258,873	97,781	39,883	513,943	(11,426)	0	0	(86,761)	(98,187)	364,085	(22,592)	
Municipal	Little Rock Wastewater Utility	,	2,261,113.14	0.66590511%	19,405,717	1,095,412	2,415,315	912,309	8,432	4,431,468	(106,607)	0	0	(570,043)	(676,650)	3,396,960	(257,049)	
Municipal	MALVERN WATERWORKS	\$	192,163.17	0.05659267%	1,649,216	93,095	205,268	77,534	35,308	411,205	(9,060)	0	0	(20,103)	(29,163)	288,694	8,039	296,733
Municipal	MCGEHEE WATER & SEWER	\$	40,745.78	0.01199976%	349,695	19,740	43,525	16,440	11,147	90,852	(1,921)	0	0	(19,874)	(21,795)	61,214	(4,148)	
Municipal	MENA WATER & SEWER	\$	109,397.40	0.03221789%	938,889	52,998	116,858	44,139	47,332	261,327	(5,158)	0	0	(10,634)	(15,792)	164,352	16,190	180,542
Municipal	Mt. Pleasant Water Department	\$	13,849.81	0.00407881%	118,864	6,710	14,794	5,588	3,691	30,783	(653)	0	0	(1,235)	(1,888)	20,807	2,647	23,454
Municipal	NLR ADV & PROMOTION COMM	\$	113,662.62	0.03347401%	975,495	55,065	121,414	45,860	100,420	322,759	(5,359)	0	0	(4,155)	(9,514)	170,760	53,981	224,741
Municipal	Pangburn Water Dept	\$	22,844.18	0.00672768%	196,057	11,067	24,402	9,217	21,605	66,291	(1,077)	0	0	(24,914)	(25,991)	34,320	(2,671)	
Municipal	PIGGOTT LIGHT & WATER SYSTEM	\$	113,929.29	0.03355254%	977,784	55,194	121,699	45,968	0	222,861	(5,372)	0	-	(104,128)	(109,500)	171,160	(73,931)	
Municipal	ROGERS WATER UTILITIES	\$	708,950.54	0.20878822%	6,084,478	343,456	757,299	286,046	377,690	1,764,491	(33,426)	0	0	(37.070)	(33,426)	1,065,084	225,601	1,290,685
Municipal	STAR CITY	\$	46,299.65	0.01363540%	397,361	22,430	49,457	18,681	16,721	107,289	(2,183)	0	U	(37,979)	(40,162)	69,558	(9,712)	59,846



					Deferred Outflows of Resources						Defe	rred Inflows of Resou	ırces			Pension Expense	
Division	Employer	Contribution	Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Municipal	STAR CITY WATER & SEWER	\$ 41,430.22	0.01220133%	\$ 355,570	\$ 20,071	\$ 44,256	\$ 16,716	\$ 8,963	\$ 90,006	\$ (1,953)	\$ -	\$ -	\$ (49,110)	\$ (51,063)	\$ 62,242	\$ (3,716)	\$ 58,526
Municipal	STUTTGART-N.ARK.CO. LIBRARY	\$ 13,984.12	0.00411837%	120,017	6,775	14,938	5,642	0	27,355	(659)	0	0	(18,743)	(19,402)	21,009	(20,190)	819
Municipal		\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Municipal		\$ 4,979.00	0.00146633%	42,732	2,412	5,319	2,009	13,419	23,159	(235)	0	0	0	(235)	7,480	8,678	16,158
Municipal	Town of Fountain Hill	\$ 3,201.88	0.00094296%	27,480	1,551	3,420	1,292	8,436	14,699	(151)	0	0	(9,811)	(9,962)	4,810	6,327	11,137
Municipal	TOWN OF HIGHFILL	\$ 65,180.49	0.01919586%	559,403	31,577	69,626	26,299	150,816	278,318	(3,073)	0	0	(655)	(3,728)	97,923	63,103	161,026
Municipal	Town of Imboden	\$ 12,710.50	0.00374328%	109,086	6,158	13,577	5,128	1,214	26,077	(599)	0	0	(7,839)	(8,438)	19,095	21,577	40,672
Municipal	Van Buren Municipal Utilities	\$ 278,505.52	0.08202077%	2,390,238	134,924	297,499	112,371	29,033	573,827	(13,131)	0	0	(42,387)	(55,518)	418,410	15,233	433,643
Municipal		\$ 133,660.72	0.03936351%	1,147,126	64,753	142,776	53,929	95,372	356,830	(6,302)	0	0	(4,213)	(10,515)	200,804	46,300	247,104
Municipal	WARREN WATER & SEWER	\$ 77,079.77	0.02270024%	661,527	37,342	82,336	31,100	20,239	171,017	(3,634)	0	0	(24,565)	(28,199)	115,800	372	116,172
Municipal		\$ 125,889.64 \$ 4,825.80	0.03707491%	1,080,432	60,988	134,475	50,794	0	246,257 9,440	(5,935)	0	0	(28,571)	(34,506)	189,129	(18,463)	170,666
Other Other	Alpine Public Water Authority	\$ 4,825.80 \$ 77.677.41	0.00142121% 0.02287625%	41,417 666.657	2,338 37,631	5,155 82,975	1,947 31,341	74,998	226,945	(228) (3,662)	0	0	(4,180) (57,865)	(4,408)	7,250 116,698	(2,068) (10,755)	5,182 105,943
Other	Benton County Solid Waste Dist BOONE COUNTY AIRPORT	\$ 8,322.68	0.02287625%	71,428	4,032	82,975 8,890	3,358	74,998 1,865	18,145	(3,662)	0	0	(57,865)	(61,527) (1,284)	12,504	(352)	105,943
Other	Boston Mt. Solid Waste	\$ 142,071.76	0.04184059%	1,219,313	68,828	151,761	57,323	53,345	331,257	(6,698)	0	0	(29,571)	(36,269)	213,440	10,005	223,445
Other	Buffalo Island Regional Water	\$ 25.735.15	0.00757908%	220.869	12.468	27.490	10.384	6.840	57.182	(1.213)	0	0	(12.360)	(13,573)	38.663	(1,176)	37.487
Other		\$ 54,049.51	0.01591776%	463,873	26,185	57,736	21,808	23,474	129,203	(2,548)	0	0	(27,898)	(30,446)	81,201	2,322	83,523
Other		\$ 13,454.12	0.00396228%	115,468	6,518	14,372	5,428	25,977	52,295	(634)	0	0	(16,935)	(17,569)	20,213	(6,409)	13,804
Other	Fulton County Water Authority	\$ 14.855.48	0.00437499%	127,495	7,197	15,869	5,994	5,317	34,377	(700)	0	Ö	(573)	(1,273)	22,318	25,481	47,799
Other	Hardin Public Water Authority	\$ 38,875.32	0.01144891%	333,643	18.833	41,527	15,685	106.481	182,526	(1.833)	0	Ö	0	(1.833)	58.404	68.134	126,538
Other	Highway 71 Water District	\$ 48,119.94	0.01417148%	412,983	23,312	51,402	19,415	26,041	120,170	(2,269)	0	ō	(1,281)	(3,550)	72,293	16,895	89,188
Other	HOT SPRING CO SOLID WASTE MGMT	\$ 146,163.96	0.04304576%	1,254,434	70,810	156,132	58,974	35,582	321,498	(6,891)	0	0	(74,262)	(81,153)	219,588	(24,376)	195,212
Other	James Fork Regional Water Dist	\$ 120,894.31	0.03560376%	1,037,560	58,568	129,139	48,778	16,200	252,685	(5,700)	0	0	(4,026)	(9,726)	181,624	14,022	195,646
Other	Jefferson Public Water Authority	\$ 12,788.46	0.00376624%	109,755	6,195	13,661	5,160	57,727	82,743	(603)	0	0	0	(603)	19,213	21,191	40,404
Other	KIMZEY REGIONAL WATER DIST	\$ 93,510.98	0.02753929%	802,546	45,302	99,888	37,730	9,512	192,432	(4,409)	0	0	(52,670)	(57,079)	140,485	(7,223)	133,262
Other	Lake Catherine Waterworks & Sewer Facilities Board	\$ 9,240.13	0.00272125%	79,302	4,476	9,870	3,728	41,710	59,784	(436)	0	0	0	(436)	13,882	15,311	29,193
Other	Little River RDA Water System	\$ 40,233.24	0.01184882%	345,297	19,491	42,977	16,233	15,676	94,377	(1,897)	0	0	(274)	(2,171)	60,444	6,526	66,970
Other	Madison County Water Facil Bd	\$ 87,489.69	0.02576600%	750,869	42,385	93,456	35,300	34,015	205,156	(4,125)	0	0	(2,203)	(6,328)	131,439	10,050	141,489
Other	Magnet Butterfield Water	\$ 15,398.44	0.00453489%	132,155	7,460	16,449	6,213	8,017	38,139	(726)	0	0	(2,814)	(3,540)	23,134	26,490	49,624
Other		\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	(118)	(118)	0	(2,318)	(2,318)
Other	Milltown-Washburn Water Users	\$ 35,646.78	0.01049809%	305,934	17,269	38,078	14,383	2,418	72,148	(1,681)	0	0	(9,946)	(11,627)	53,554	(9,459)	44,095
Other		\$ 11,866.35	0.00349468%	101,841	5,749	12,676	4,788	1,942	25,155	(559)	0	0	(5,530)	(6,089)	17,827	(800)	17,027
Other		\$ 106,933.30	0.03149220%	917,741	51,805	114,226	43,145	80,341	289,517	(5,042)	0	0	(15,510)	(20,552)	160,650	9,860	170,510
Other	NEVADA CO-PRESCOTT SOLID WASTE	\$ 11,153.56	0.00328476%	95,724	5,403	11,914	4,500	1,182	22,999	(526)	0	0	(9,521)	(10,047)	16,756	(3,687)	13,069
Other Other	NO GARLAND CO REG WATER DIST Northeast Public Water Authority	\$ 70,168.75 \$ 41,623.14	0.02066492% 0.01225815%	602,214 357,225	33,994 20,165	74,954 44,462	28,312 16,794	17,787 43,695	155,047 125,116	(3,308) (1,962)	0	0	(25,352)	(28,660) (1,962)	105,417 62,532	9,565 71,145	114,982 133,677
Other	PARAGOULD HOUSING AUTHORITY	\$ 41,623.14	0.01225815%	742,307	41,902	44,462 92,391	34,898	43,695 27,832	125,116	(4,078)	0	0	0	(4,078)	129,940	71,145	160,528
Other		\$ 60,492.07	0.00000000%	742,307	41,902	92,391	34,696	27,032	197,023	(4,078)	0	0	(18,753)	(18,753)	129,940	(21,285)	(21,285)
Other		\$ 510.67	0.00015039%	4.383	247	545	206	2,305	3,303	(24)	0	0	(10,733)	(24)	767	846	1,613
Other		\$ 55,963.87	0.01648154%	480,303	27,112	59,780	22,580	23,827	133,299	(2,639)	0	0	(20,119)	(22,758)	84,077	3,316	87,393
Other		\$ 51,181.12	0.01507300%	439,255	24,795	54,672	20,650	38,461	138,578	(2,413)	0	0	(513)	(2,926)	76,891	3,932	80,823
Other	RIVERSOUTH RURAL WATER DIST	\$ 23,584.43	0.00694569%	202,410	11,426	25,193	9,516	190	46,325	(1,112)	0	0	(3,324)	(4,436)	35,432	(2,051)	33,381
Other		\$ 22,884.96	0.00673969%	196,407	11,087	24,446	9,234	4,327	49,094	(1,079)	n	n	(1,406)	(2,485)	34,381	(553)	33,828
Other	Sardis Water Association	\$ 86,399.58	0.02544496%	741,514	41,857	92,292	34,860	23,857	192,866	(4,074)	0	ō	(55,416)	(59,490)	129,802	(5,186)	124,616
Other		\$ 36,959.92	0.01088482%	317,204	17,906	39,481	14,913	19,690	91,990	(1,743)	0	0	(1,936)	(3,679)	55,526	11,967	67,493
Other	South Bend Fire District 10	\$ 2,859.68	0.00084218%	24,543	1,385	3,055	1,154	526	6,120	(135)	0	ō	(8,701)	(8,836)	4,296	(3,539)	757
Other	SW BOONE CO WATER ASSOC	\$ 28,415.93	0.00836858%	243,876	13,766	30,354	11,465	11,465	67,050	(1,340)	0	0	(358)	(1,698)	42,690	2,234	44,924
Other	SW White Co Water Assn	\$ 61,973.30	0.01825134%	531,878	30,023	66,200	25,005	7,954	129,182	(2,922)	0	0	(6,563)	(9,485)	93,105	22,016	115,121
Other	Texarkana Regional Airport	\$ 104,187.96	0.03068369%	894,180	50,475	111,293	42,038	390,930	594,736	(4,912)	0	0	0	(4,912)	156,526	173,380	329,906
Other	UPPER SW AR SOLID WASTE MGMT	\$ 153,943.58	0.04533688%	1,321,201	74,579	164,442	62,113	24,314	325,448	(7,258)	0	0	(41,034)	(48,292)	231,276	(15,756)	215,520



						Deferred	Outflows of Resour	ces			Defe	erred Inflows of Reso	urces			Pension Expense	
Division	Employer	Contribution	Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Other	WASHINGTON WATER AUTHORITY	\$ 133,545.13	0.03932947%	\$ 1,146,134	\$ 64,697	\$ 142,653	\$ 53,882	\$ 1,090	\$ 262,322	\$ (6,296)	\$ -	\$ -	\$ (65,668)	\$ (71,964)	\$ 200,630	\$ (2,749)	\$ 197,881
Other	Watson Chapel Public Water	\$ 55,648.52	0.01638867%	477,596	26,959	59,444	22,453	38,773	147,629	(2,624)	0	0	0	(2,624)	83,603	96,378	179,981
School District	ALMA SCHOOL DIST #30	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
School District	Alpena School Dist #5	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
School District	ARKADELPHIA SCHOOL DIST #1	\$ 1,158.59	0.00034121%	9,943	561	1,238	467	0	2,266	(55)	0	0	(2,536)	(2,591)	1,741	(4,173)	(2,432)
School District	ASHDOWN SCHOOL DIST #31	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
School District	ATKINS SCHL DIST #18	\$ -	0.00000000%	0	0	0	0	1,856	1,856	0	0	0	(9,159)	(9,159)	0	(2,284)	
School District	BALD KNOB SCHOOL DIST	\$ -	0.00000000%	0	0	0	0	479	479	0	0	0	(7,429)	(7,429)	0	(2,688)	
School District	Barton Schl Dist #4	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
School District	BAUXITE SCHOOL DIST #14	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
School District	Beebe School Dist	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
School District	BENTON SCHOOL DIST #8	\$ 1,453.28	0.00042800%	12,473	704	1,552	586	587	3,429	(69)	0	0	(3,766)	(3,835)	2,183	(2,968)	
School District	Bentonville School Dist #6 BERGMAN SCHOOL DIST #3	\$ -	0.00000000%	9,529	0 538	0	0 448	0 200	0 2,372	0	0	0	0 (161)	(242)	0 1,668	0	0
School District School District	BERRYVILLE SCHOOL DIST	\$ 1,110.32	0.00032699% 0.00000000%	9,529	538	1,186	448	200	2,372	(52)	0	0		(213) (3,624)	1,668	115	1,783
School District	BLYTHEVILLE SCHL DIST #5	\$ -	0.0000000%	0	0	0	0	0	0	0	0	0	(3,624)	(431)	0	(2,797) (1,052)	(2,797) (1,052)
School District	BOONEVILLE SCHOOL DIST #5	\$ 1,824.12	0.00053721%	15,655	884	1,949	736	4	3,573	(86)	0	0	(168)	(254)	2,740	(1,032)	
School District	BRADLEY SCHOOL DIST #20	\$ 1,024.12 e	0.00033721%	13,033	004	1,949	730	4	3,373	(60)	0	0	(100)	(254)	2,740	(104)	2,030
School District	BRINKLEY SCHOOL DIST	ş -	0.0000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
School District	Brookland School District No. 14	\$ -	0.0000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
School District	CABOT SCHL DIST #4	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	(3,464)	(3,464)	0	(2,916)	•
School District	Cedarville School District No. 44	ς .	0.00000000%	0	0	0	0	0	0	0	0	0	(3,101)	(5,151)	0	(2,310)	(2,510)
School District	Clarendon School District No. 6	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
School District	CLARKSVILLE SCHOOL DIST #17	\$ 2,512.61	0.00073997%	21,564	1,217	2.684	1,014	326	5,241	(118)	0	0	(539)	(657)	3,775	(3,086)	689
School District	CLINTON SCHOOL DIST	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
School District	CONCORD SCHL DIST	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
School District	CONWAY SCHOOL DIST	\$ -	0.00000000%	0	0	0	0	69	69	0	0	0	(5,305)	(5,305)	0	(2,950)	(2,950)
School District	Corning School District No. 8	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
School District	Cossatot River Schl Dist	\$ 1,636.02	0.00048181%	14,041	793	1,748	660	1,952	5,153	(77)	0	0	(1,019)	(1,096)	2,458	688	3,146
School District	COTTER SCHOOL DIST #60	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
School District	Crossett School Dist #52	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
School District	Cutter Morning Star Schools	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
School District	DARDANELLE SCHOOL DIST #15	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
School District	DEER SCHOOL DIST #21	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
School District	DES ARC SCHL DIST #5	\$ 719.42	0.00021187%	6,174	349	768	290	553	1,960	(34)	0	0	(2,958)	(2,992)	1,081	(645)	
School District	DOLLARWAY SCHOOLS	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	(70)	(70)	0	(1,386)	(1,386)
School District	DOVER SCHL DIST #17	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
School District	DUMAS SPECIAL SCHOOL DIST	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	(45)	(45)	0	(921)	
School District	EL DORADO SCHOOL DIST #15	\$ -	0.00000000%	0	0	0	0	104	104	0	0	0	(3,156)	(3,156)	0	(2,128)	
School District	ENGLAND SCHL DIST #2	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	(9)	(9)	0	(560)	
School District	FAIRVIEW SCHL DIST	\$ 1,087.30	0.00032021%	9,332	527	1,161	439	162	2,289	(51)	0	0	(5,972)	(6,023)	1,633	(1,482)	
School District	FAYETTEVILLE SCHOOL DIST #1	\$ 1,186.56	0.00034945%	10,184	575	1,267	479	418	2,739	(56)	0	0	(18,383)	(18,439)	1,783	(17,174)	
School District	Flippin Schl Dist #26	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
School District	FORDYCE SCHOOL DIST #39	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
School District	Foreman School District No. 25	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
School District	FORREST CITY SCHOOL DIST	\$ 5,500.45	0.00161990%	47,207	2,665	5,876	2,219	3,314	14,074	(259)	0	0	(6,596)	(6,855)	8,264	(5,760)	
School District	Fouke School District No. 15	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0 (44 602)	(44.705)	0	0 (0.046)	(2.775)
School District	FT SMITH SCHOOL DIST	\$ 4,107.85	0.00120978%	35,255	1,990	4,388	1,657	13	8,048	(194)	0	0	(11,602)	(11,796)	6,171	(8,946)	(2,775)
School District	GENOA CENTRAL SCHL DIST #1	\$ - \$ -		0	0	0	0	0	0	0	0	0	(105)	(105)	0	(2.185)	0 (2,185)
School District	GENTRY SCHOOL DIST #19	<b>&gt;</b> -	0.00000000%	0	U	U	U	0	U	U	U	0	(105)	(105)	U	(2,185)	(2,185)



						Deferred	Outflows of Resour	ces			Def	erred Inflows of Resou	urces			Pension Expense	
Division	Employer	Contribution	Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
School District	GREEN FOREST SCHOOL DIST	\$ -	0.00000000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (112)	\$ (112)
School District	GREENWOOD SCHOOL DIST #25	\$ -	0.00000000%	0	0	0	0	563	563	0	0	0	(3,255)	(3,255)	0	(1,194)	(1,194)
School District	HAMBURG SCHOOL DIST #51	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	(479)	(479)
School District	Harrison School District No. 1	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
School District	Hazen School District No. 2	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
School District	Heber Springs Schl Dist#1	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
School District	HELENA, W. HELENA SCHL DIST #2	\$ 1,602.97	0.00047208%	13,757	777	1,712	647	2,316	5,452	(76)	0	0	(10,619)	(10,695)	2,408	(5,986)	(3,578)
School District	Highland School District No. 42	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
School District	HOPE SCHOOL DIST #1A	\$ 5,224.21	0.00153855%	44,836	2,531	5,580	2,108	845	11,064	(246)	0	0	(1,254)	(1,500)	7,849	394	8,243
School District	HORATIO SCHOOL DIST #55	\$ 893.99	0.00026328%	7,672	433	955	361	64	1,813	(42)	0	0	(29)	(71)		(62)	1,281
School District	HOT SPRINGS SCHOOL DIST	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	(17,337)	(17,337)		(13,693)	(13,693)
School District	Hoxie School District No. 46	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	. 0	0	0	0
School District	HUNTSVILLE SCHL DIST	ş -	0.00000000%	0	0	0	0	305	305	0	0	0	(4,159)	(4,159)	0	(1,974)	(1,974)
School District	Izard Co Consol Schl Dist#1	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
School District	Jackson County School District No. 5	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
School District	Jasper School District No. 1	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	(= 0.00)	0	0	(0.000)
School District School District	JONESBORO PUBLIC SCHOOLS JUNCTION CITY SCHOOL DIST #75	\$ -	0.00000000%	0	0	0	0	680 43	680 43	0	0	0	(7,948)	(7,948) (1,684)	0	(2,249) (877)	(2,249) (877)
School District	LAFAYETTE COUNTY SCHOOL DIST.	\$ -	0.00000000%	0	0	0	0	43	43	0	0	0	(1,684)		0		(877)
School District	LAKE HAMILTON SCHOOL DIST.	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	(86)	(86)	0	(1,814)	(1,814)
School District	LAKE SIDE PUBLIC SCHOOLS	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	(43)	(43)
School District	Lavaca School District No. 3	÷ .	0.0000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
School District	LEE COUNTY SCHOOL DIST	\$ 1,253.12	0.00036905%	10,755	607	1,339	506	139	2,591	(59)	0	0	(33)	(92)	-	142	2,025
School District	LITTLE ROCK SCHL DIST	\$ 10,843.47	0.00319344%	93,063	5,253	11,583	4,375	745	21,956	(511)	0	0	(9,436)	(9,947)		(17,452)	(1,161)
School District	LONOKE SCHL DIST #1	\$ 10,043.47	0.00000000%	0.000	3,233	11,505	4,575	743	21,550	(311)	0	0	(5,430)	(5,547)	10,231	(17,432)	(1,101)
School District	MAGAZINE SCHOOL DIST #15	š -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	(189)	(189)
School District	MAGNOLIA SCHOOL DIST #14	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	(847)	(847)	0	(1,377)	(1,377)
School District	MALVERN SCHOOL DIST	š -	0.00000000%	0	ō	0	0	0	0	0	0	0	0	0	0	0	0
School District	MARION SCHOOL DIST #3	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	(5)	(5)	0	(741)	(741)
School District	MCCRORY PUBLIC SCHOOLS	\$ -	0.00000000%	0	0	0	0	656	656	0	0	0	(9,784)	(9,784)		(4,968)	(4,968)
School District	Mcneil Schl Dist#37 (Stephens)	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
School District	MOUNTAIN HOME SCHOOL DIST #9	\$ 927.87	0.00027326%	7,963	450	991	374	919	2,734	(44)	0	0	(22)	(66)	1,394	178	1,572
School District	MOUNTAIN VIEW SCHOOL DIST	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
School District	MOUNTAINBURG SCHOOL DIST #16	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	(267)	(267)
School District	Newport School District	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
School District	NO LITTLE ROCK SCHL DIST	\$ 1,857.92	0.00054716%	15,945	900	1,985	750	0	3,635	(88)	0	0	(1,427)	(1,515)		(4,170)	(1,379)
School District	OSCEOLA SCHL DIST #1	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
School District	OZARK SCHOOL DIST #14	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	(102)	(102)
School District	PARAGOULD SCHOOL DIST #1	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
School District	PIGGOTT SCHL DIST #52	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	(418)	(418)		(765)	(765)
School District	PINE BLUFF SCHOOLS	\$ 4,983.57	0.00146768%	42,771	2,414	5,323	2,011	0	9,748	(235)	0	0	(8,871)	(9,106)		(10,144)	(2,657)
School District	Pocahontas School District No. 19	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
School District	POTTSVILLE SCHL DIST #61	\$ 491.53	0.00014476%	4,219	238	525	198	2	963	(23)	0	0	(2,839)	(2,862)		(1,039)	(301)
School District	PULASKI CO SPECIAL SCHL DIST	\$ 1,291.58	0.00038037%	11,085	626	1,380	521	581	3,108	(61)	0	0	(3,365)	(3,426)		(8,987)	(7,047)
School District	ROGERS SCHOOL DIST #30	\$ -	0.00000000%		•	64	0	0	0	0	0	0	(14.200)	(14.212)	0	(18)	(18)
School District School District	RUSSELLVILLE SCHL DIST #14	\$ 60.00 \$ 158.63	0.00001767% 0.00004672%	515 1.362	29 77	64 169	24 64	0 570	117 880	(3)	0	0	(14,209)	(14,212) (2,800)	90 238	(9,457) (851)	(9,367) (613)
	Searcy Co Schl Dist (was MARSH SHERIDAN SCHOOL DIST #37	\$ 158.63 \$ 710.51	0.00004672%	6,098	344	169 759	287	252	1,642	(7)	0	0	(2,793) (1,902)	(2,800)	1,067	(4,638)	(613)
School District School District	SHERIDAN SCHOOL DIST #37 SHIRLEY SCHOOL DIST #3	\$ /10.51 \$ .	0.00020925%	0,098	344	759	287	252	1,642	(33)	0	0	(1,902)	(1,935)	1,067	(4,638)	(3,5/1)
School District	SILOAM SPRINGS SCHL DIST #21	\$ .	0.00000000%	0	0	0	0	454	454	0	0	0	(8,981)	(8,981)	-	(4,953)	(4,953)
JUNEOU DISTIFUL	5.20, vii. 5. MIYO3 3CHE DI31 #21	* *	3.00000000//	U	U	U	0	434	434	U	U	U	(0,301)	(0,501)	U	(4,555)	(4,555)



						Deferred	Outflows of Resour	ces			Defe	erred Inflows of Reso	urces			Pension Expense	
Division	Employer	Contribution	Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
School District		\$ -	0.00000000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School District		\$ 2,677.42	0.00078851%	22,979	1,297	2,860	1,080	3,723	8,960	(126)	0	0	(6,492)	(6,618)	4,022	(1,585)	2,437
School District	South Central Co-Op	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
School District		\$ -	0.00000000%	0	0	0	0	1	1	0	0	0	(1,255)	(1,255)	0	(1,120)	(1,120)
School District	South pike Co SD (old Murfreesb	\$ -	0.00000000%	0	0	0	0	3	3	0	0	0	(1,736)	(1,736)	0	(1,796)	(1,796)
School District	SOUTHSIDE SCHL DIST #3	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	(1,839)	(1,839)	0	(2,281)	(2,281)
School District	Springdale School Dist #50	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
School District	Stuttgart School District	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
School District	TEXARKANA SCHL DIST #7 TRUMANN SCHL DIST #22	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
School District School District		\$ 870.16	0.00000000% 0.00025626%	7,468	422	929	351	398	2,100	(41)	0	0	(29)	(70)	1,307	159	1,466
School District		\$ 670.10	0.00023626%	7,408	422	929	221	230	2,100	(41)	0	0	(29)	(70)	1,507	159	1,400
School District	VAN BUREN SCHOOL DIST #42	\$ 913.12	0.00026892%	7,837	442	975	368	821	2,606	(43)	0	0	(7,186)	(7,229)	1,372	(3,933)	(2,561)
School District	VILONIA SCHOOL DIST	\$ -	0.00000000%	0	0	0	0	0.21	0	0	0	0	(7,200)	(7,225)	0	(5,555)	(2,502)
School District	WALDRON SCHOOL DIST	\$ 678.10	0.00019970%	5,820	329	724	274	954	2,281	(32)	0	0	(414)	(446)	1,019	292	1,311
School District		\$ -	0.000000000%	0,020	0	0	0	0	0	0	0	0	(4,706)	(4,706)	0	(2,507)	(2,507)
School District	WATSON CHAPEL SCHOOL DIST #24	š -	0.00000000%	0	0	0	0	0	0	0	0	0	0	(4,700)	0	(398)	(398)
School District	WEST MEMPHIS SCHOOL CAFETERIA	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
School District	WHITE HALL SCHOOL DIST	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
School District	WYNNE SCHOOL DIST #9	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	(132)	(132)
School District	YELLVILLE SUMMITT SCHL DIST #4	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	(18)	(18)	0	(537)	(537)
State		\$ 5,215.68	0.00153603%	44,763	2,527	5,571	2.104	15,261	25,463	(246)	0	0	(10,330)	(10,576)	7,836	(1,297)	6,539
State	15th Jud Victim/Witness Office	\$ 12,918.95	0.00380467%	110,875	6,259	13,800	5,213	230	25,502	(609)	0	0	(2,674)	(3,283)	19,409	3,319	22,728
State	21ST JUDICIAL DRUG TASK FORCE	\$ 6,459.57	0.00190236%	55,438	3,129	6,900	2,606	9,635	22,270	(305)	0	0	(7,715)	(8,020)	9,704	(1,261)	8,443
State		\$ 17,786.01	0.00523804%	152,646	8,617	18,999	7,176	1,582	36,374	(839)	0	0	(26,438)	(27,277)	26,721	(4,121)	22,600
State	ABSTRACTERS BOARD OF EXAMINERS	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	(699)	(699)	0	(1,407)	(1,407)
State	ADMIN OFFICE OF THE COURTS M	\$ 3,527,666.89	1.03890928%	30,275,755	1,709,003	3,768,245	1,423,335	129,681	7,030,264	(166,322)	0	0	(799,163)	(965,485)	5,299,754	(273,786)	5,025,968
State	APPRAISERS LICENSING/CERT BD	\$ 34,436.10	0.01014154%	295,543	16,683	36,785	13,894	38,902	106,264	(1,624)	0	0	(11,928)	(13,552)	51,735	(4,495)	47,240
State	AR BURIAL ASSOC BD M	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	(3,722)	(3,722)
State	AR Child Abuse & Neglect Prev	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
State	AR CLAIMS COMMISSION M	\$ 69,401.17	0.02043887%	595,627	33,622	74,134	28,002	32,912	168,670	(3,272)	0	0	(3,422)	(6,694)	104,264	12,938	117,202
State	AR CO CONSERV DIST	\$ 18,593.20	0.00547576%	159,574	9,008	19,861	7,502	10,652	47,023	(877)	0	0	(21,453)	(22,330)	27,933	2,770	30,703
State	AR CRIME INFO CENTER M	\$ 298,879.85	0.08802108%	2,565,098	144,794	319,263	120,591	41,211	625,859	(14,092)	0	0	(294,130)	(308,222)	449,019	(298,168)	150,851
State	AR DEV. & FINANCE AUTHORITY	\$ 482,131.03	0.14198914%	4,137,828	233,572	515,011	194,529	25,695	968,807	(22,731)	0	0	(234,997)	(257,728)	724,325	(220,973)	503,352
State	AR Disability Determ for SSA	\$ 5,117,694.24	1.50717746%	43,921,963	2,479,303	5,466,708	2,064,875	2,211,959	12,222,845	(241,289)	0	0	(542,232)	(783,521)	7,688,515	2,175,082	9,863,597
State		\$ 607,747.53	0.17898361%	5,215,916	294,428	649,194	245,213	0	1,188,835	(28,654)	0	0	(728,162)	(756,816)	913,043	(750,557)	162,486
State		\$ 4,728,340.33	1.39251148%	40,580,382	2,290,678	5,050,801	1,907,780	1,740,749	10,990,008	(222,931)	0	0	(7,784,072)	(8,007,003)	7,103,573	(1,357,104)	5,746,469
State		\$ 108,787.65	0.03203831%	933,656	52,703	116,207	43,893	27,129	239,932	(5,129)	0	0	(22,070)	(27,199)	163,436	35,805	199,241
State	THE TOTAL Y COMMISSION	\$ -	0.00000000%	0	0	0	0	35	35	0	0	0	(778)	(778)	0	(81)	(81)
State		\$ 4,988,361.68	1.46908861%	42,811,983	2,416,647	5,328,555	2,012,693	1,621,407	11,379,302	(235,191)	0	0	(730,771)	(965,962)	7,494,213	154,838	7,649,051
State	AR GEOLOGICAL COMM M	\$ 126,050.10	0.03712216%	1,081,809	61,066	134,646	50,858	0	246,570	(5,943)	0	0	(266,456)	(272,399)	189,370	(204,285)	(14,915)
State		\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
State		\$ 620,360.13	0.18269806%	5,324,162	300,538	662,667	250,301	39,540	1,253,046	(29,249)	0	0	(109,771)	(139,020)	931,992	(53,837)	878,155
State		\$ 53,430.79	0.01573554%	458,563	25,885	57,075	21,558	11,032	115,550	(2,519)	0	0	(51,503)	(54,022)	80,271	(13,833)	66,438
State		\$ 23,882.77	0.00703355%	204,971	11,570	25,512	9,636	0	46,718	(1,126)	0	0	(48,078)	(49,204)	35,880	(25,738)	10,142
State		\$ 3,459,442.83	1.01881707%	29,690,230	1,675,952	3,695,368 0	1,395,808	667,276 0	7,434,404 0	(163,106)	0	0	0	(163,106)	5,197,258 0	548,380 0	5,745,638 0
State State	AR PUBLIC EMPLOYEES RET SYSTEM	\$ 108.637.36	0.00000000%	932,366	52,630	116.046	43,833	44.857	257.366	(5,122)	0	0	(31,566)	(36.688)	163,210	2,829	166.039
State State		\$ 108,637.36	0.03199405% 0.00000000%	932,366	52,630	116,046	43,833	44,857	257,366	(5,122)	0	0	,		163,210		
State	AN SCHOOL ON THE SEND IN	\$ 7,217.04	0.00000000%	61,939	3,496	7,709	2,912	5,888	20,005	(340)	0	0	(413)	(413) (4,183)	10,842	(8,522) (292)	(8,522) 10,550
Jule	AN SCHOOLFOR THE DEAF IVI	y /,21/.U4	0.00212344%	01,939	3,490	7,709	2,312	3,068	20,005	(340)	U	U	(3,043)	(4,103)	10,042	(292)	10,550



						Deferred	Outflows of Resour	ces			Defe	erred Inflows of Resou	irces			Pension Expense	
Division	Employer	Contribution	Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
State	AR SECURITIES DEPT	\$ 323,287.36	0.09520917%	\$ 2,774,573	\$ 156,619	\$ 345,335	\$ 130,439	\$ -	\$ 632,393	\$ (15,242)	\$ -	\$ -	\$ (84,912)	\$ (100,154)	\$ 485,687	\$ (51,815)	\$ 433,872
State	AR STATE BD OF ACCOUNTANCY	\$ 57,046.07	0.01680025%	489,591	27,636	60,936	23,017	0	111,589	(2,690)	0	0	(88,110)	(90,800)	85,703	(43,290)	42,413
State	AR STATE BD OF PHARMACY	\$ 176,809.17	0.05207087%	1,517,442	85,656	188,867	71,339	59,148	405,010	(8,336)	0	0	(20,639)	(28,975)	265,627	2,687	268,314
State		\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
State		\$ 10,082.24	0.00296925%	86,529	4,884	10,770	4,068	14,924	34,646	(475)	0	0	(21,547)	(22,022)	15,147	(5,827)	9,320
State	AR State Library	\$ 283,283.90	0.08342802%	2,431,248	137,239	302,603	114,299	19,826	573,967	(13,356)	0	0	(71,127)	(84,483)	425,589	(47,057)	378,532
State	AR STATE UNIVERSITY	\$ 415,265.51	0.12229703%	3,563,964	201,178	443,586	167,550	0	812,314	(19,579)	0	0	(604,013)	(623,592)	623,870	(330,534)	293,336
State		\$ 83,300.87	0.02453237%	714,919	40,356	88,982	33,610	0	162,948	(3,927)	0	0	(195,080)	(199,007)	125,146	(180,480)	(55,334)
State State	AR TECH. UNIVERSITY AR WATERWAYS COMM M	\$ 1,486,634.18 \$ 19,911.69	0.43781856% 0.00586406%	12,758,850 170,890	720,211 9,646	1,588,019 21,270	599,824 8,034	4,979	2,908,054 43,929	(70,092) (939)	0	0	(2,480,652) (34,221)	(2,550,744) (35,160)	2,233,429 29,914	(1,320,647) (9,998)	912,782 19,916
State	ARK TOBACCO CONTROL BOARD	¢ 15,511.05	0.000000000%	170,030	0,040	21,270	0,034	4,575	43,323	(523)	0	0	(477,975)	(477,975)	29,914	(410,589)	(410,589)
State	ARK TOWING & RECOVERING BOARD	\$ 23,428.51	0.00689977%	201,072	11,350	25,026	9,453	16	45,845	(1,105)	0	0	(15,624)	(16,729)	35,198	(10,368)	24,830
State	ARK VET CHILD WELFARE M	\$ 14,201.47	0.00418238%	121,882	6,880	15,170	5,730	1,150	28,930	(670)	0	0	(2,357)	(3,027)	21,335	231	21,566
State	ARK. FAIR HOUSING COMMISSION	\$ -	0.00000000%	0	0	0	0	958	958	0	0	0	(206,464)	(206,464)	0	(115,285)	(115,285)
State	ARK. NORTHEASTERN COLLEGE	\$ 260,076.95	0.07659350%	2,232,077	125,996	277,814	104,935	289,051	797,796	(12,262)	0	0	(2,069)	(14,331)	390,724	114,035	504,759
State	ARK. TOBACCO SETTLEMENT COMM.	\$ 5,820.62	0.00171419%	49,955	2,820	6,218	2,348	12,639	24,025	(274)	0	0	(7,132)	(7,406)	8,745	(12,053)	(3,308)
State	Arkansas Athletic Commission	\$ 6,809.66	0.00200547%	58,443	3,299	7,274	2,748	978	14,299	(321)	0	0	(1,047)	(1,368)	10,230	11,595	21,825
State		\$ -	0.00000000%	0	0	0	0	398	398	0	0	0	(9,687)	(9,687)	0	(758)	(758)
State	Arkansas Board of Parole	\$ 233,636.35	0.06880666%	2,005,154	113,187	249,570	94,267	31,252	488,276	(11,015)	0	0	(39,419)	(50,434)	351,001	(28,766)	322,235
State	Arkansas Building Authority	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
State State	Arkansas Department of Rural Services Arkansas Dept of Agriculture	\$ - \$ 3.388.010.15	0.00000000% 0.99777992%	0 29,077,168	1.641.346	0 3,619,064	1.366.986	0	6,627,396	0 (159,738)	0	0	(844,092)	(1,003,830)	5.089.942	0 (804,507)	0 4,285,435
State	Arkansas Science and Technology Authority	\$ 5,586,010.15	0.00000000%	29,077,108	1,041,540	3,019,004	1,500,960	0	0,027,390	(139,736)	0	0	(844,092)	(1,003,630)	3,069,942	(804,507)	4,205,455
State	ARKANSAS SENTENCING COMM	\$ 28.239.23	0.00831654%	242,359	13,681	30,165	11,394	37,629	92,869	(1,331)	0	0	(24,961)	(26,292)	42,425	(3,685)	38,740
State		\$ 7,017.94	0.00206681%	60,231	3,400	7.497	2,832	11,442	25,171	(331)	0	0	(4,084)	(4,415)	10,543	9,496	20,039
State	ASSESSMENT COORDINATION DEPT	\$ 213,551.28	0.06289154%	1,832,777	103,456	228,115	86,163	0	417,734	(10,069)	0	0	(167,549)	(177,618)	320,827	(135,556)	185,271
State		\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
State	ASU-NEWPORT	\$ 34,029.88	0.01002191%	292,057	16,486	36,351	13,730	4,361	70,928	(1,604)	0	0	(39,662)	(41,266)	51,124	(43,630)	7,494
State	ATTORNEY GENERAL M	\$ 1,955,758.95	0.57597732%	16,785,054	947,481	2,089,137	789,105	235,487	4,061,210	(92,210)	0	0	(884,162)	(976,372)	2,938,214	(162,794)	2,775,420
State	AUCTIONEERS LICENSING BD	\$ 8,069.72	0.00237656%	69,257	3,909	8,620	3,256	148	15,933	(380)	0	0	(6,189)	(6,569)	12,123	(4,489)	7,634
State	Auditor of State	\$ 225,833.57	0.06650871%	1,938,188	109,407	241,235	91,119	20,817	462,578	(10,648)	0	0	(200,859)	(211,507)	339,279	(85,355)	253,924
State	Auditor of State - Court Reporters	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
State	Auditor of State - General Assembly House	ş -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
State State	Auditor of State - Trial Court Administrative Assistants BAXTER CO CONSERV DIST	\$ 10,230.60	0.00000000% 0.00301294%	87.803	4,956	10,928	4,128	1,017	21,029	(482)	0	0	(3,084)	(3,566)	15,370	(30)	15,340
State		\$ 23,994.70	0.00301294%	205,932	11,624	25,631	9,681	18,543	65,479	(1,131)	0	0	(12,162)	(13,293)	36,048	(9,622)	26,426
State		\$ 22,029.52	0.00766032%	189,065	10,672	23,532	8,888	6,875	49,967	(1,039)	0	0	(23,407)	(24,446)	33,096	(16,023)	17,073
State	BD OF EXAM: SPCH, LANG, AUDIO	\$ 7,490,91	0.00220610%	64,290	3.629	8.002	3.022	20,196	34,849	(353)	0	0	(13,454)	(13,807)	11,254	(4,849)	6,405
State		\$ 30,597.69	0.00901112%	262,601	14,823	32,684	12,345	6,099	65,951	(1,443)	0	0	(6,285)	(7,728)	45,968	(808)	45,160
State	BENTON CO CONSERV DIST	\$ 6,207.73	0.00182820%	53,277	3,007	6,631	2,505	0	12,143	(293)	0	0	(21,481)	(21,774)	9,326	(19,176)	(9,850)
State	Black River Technical College	\$ 158,902.35	0.04679725%	1,363,759	76,981	169,739	64,114	36,428	347,262	(7,492)	0	0	(43,951)	(51,443)	238,725	15,561	254,286
State	BOONE CO CONSERV DIST	\$ 8,285.94	0.00244024%	71,113	4,014	8,851	3,343	2,135	18,343	(391)	0	0	(131)	(522)	12,448	1,515	13,963
State	BUFFALO CONSERV DIST	\$ 13,979.60	0.00411704%	119,978	6,773	14,933	5,640	7,013	34,359	(659)	0	0	(2,697)	(3,356)	21,002	4,162	25,164
State	CALHOUN COUNTY CONS. DIST.	\$ 1,752.66	0.00051616%	15,042	849	1,872	707	221	3,649	(83)	0	0	(594)	(677)	2,633	(135)	2,498
State		\$ 11,587.17	0.00341246%	99,445	5,613	12,377	4,675	47	22,712	(546)	0	0	(53,241)	(53,787)	17,408	(30,186)	(12,778)
State	CARROLL CO CONSERV DIST(INACTI	\$ 15,541.17 \$ -	0.00457692%	133,380	7,529 0	16,601	6,271	2,614	33,015	(733)	0	0	(13,310)	(14,043)	23,348	(7,145)	16,203
State	CHICOT CO CONSERV DIST CLARK CO CONSERV DIST	\$ 5,037.31	0.00000000% 0.00148350%	0 43,232	2.440	5,381	2,032	616 7,537	616 17,390	(237)	0	0	(18,287) (6,103)	(18,287) (6,340)	7,568	(8,809) (2,054)	(8,809) 5,514
State State	CLAY CO CONSERV DIST	\$ 5,037.31	0.00148350%	43,232 153.002	2,440 8.637	19.043	7.193	20,772	17,390 55,645	(841)	0	0	(8,389)	(9,230)	26,783	(2,054)	27,716
State		\$ 12,225.36	0.00323020%	104,923	5,923	13,059	4,933	5,063	28,978	(576)	n	n	(539)	(1,115)	18,367	(720)	17,647
		,		,525	-,-23	,033	.,555	2,303	,_,0	(370)	•	•	(333)	(-,-10)	-5,507	(720)	,



				_		Deferred	Outflows of Resource	es			Defe	rred Inflows of Resou	rces			Pension Expense	
Division	Employer	Contribution	Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
State	CLEVELAND CO CONSERV DIST	\$ -	0.00000000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (4,564)	\$ (4,564)	\$ -	\$ (7,253)	\$ (7,253)
State	COLUMBIA CO CONSERV DIST	\$ 1,941.38	0.00057174%	16,662	941	2,074	783	2,790	6,588	(92)	0	0	(518)	(610)	2,917	3,549	6,466
State	Commissioner of State Lands	\$ 380,086.78	0.11193678%	3,262,047	184,136	406,008	153,357	196,817	940,318	(17,920)	0	0	(324,020)	(341,940)	571,019	(32,611)	538,408
State	CONSTITUTIONAL OFFICERS	\$ 108,549.86	0.03196828%	931,615	52,588	115,953	43,797	24,153	236,491	(5,118)	0	0	(88,843)	(93,961)	163,079	(17,577)	145,502
State	CONTRACTORS LICENSING BD	\$ 127,704.82	0.03760948%	1,096,010	61,868	136,414	51,526	12,002	261,810	(6,021)	0	0	(24,781)	(30,802)	191,856	(194)	191,662
State	CONWAY CO CONSERV DIST	\$ 9,707.97	0.00285903%	83,317	4,703	10,370	3,917	3,531	22,521	(458)	0	0	(11,369)	(11,827)	14,585	1,771	16,356
State	COSSATOT COMM. COLLEGE OF U.A.	\$ 78,061.69	0.02298942%	669,955	37,818	83,385	31,496	36	152,735	(3,680)	0	0	(147,231)	(150,911)	117,275	(86,725)	30,550
State	COSSATOT CONSERV DIST	\$ 18,863.39	0.00555533%	161,893	9,139	20,150	7,611	23,874	60,774	(889)	0	0	(21,922)	(22,811)	28,339	14,155	42,494
State	COURT OF APPEALS	\$ 589,664.03	0.17365796%	5,060,717	285,667	629,878	237,916	190,894	1,344,355	(27,801)	0	0	(219,612)	(247,413)	885,876	117,385	1,003,261
State	CRAIGHEAD CO CONSERV DIST	\$ 14,910.54	0.00439120%	127,968	7,224	15,927	6,016	786	29,953	(703)	0	0	(21,890)	(22,593)	22,401	(192)	22,209
State	CRAWFORD CO CONSERV DIST	\$ 4,623.73	0.00136170%	39,682	2,240	4,939	1,866	5,072	14,117	(218)	0	0	(618)	(836)	6,946	1,757	8,703
State	CRIME LAB M	\$ 1,339,106.54	0.39437120%	11,492,713	648,740	1,430,430	540,300	158,734	2,778,204	(63,136)	0	0	(122,298)	(185,434)	2,011,793	(2,294)	2,009,499
State	CRITTENDEN CO CONSERV DIST	\$ 19,286.30	0.00567988% 0.00748402%	165,522 218,098	9,343	20,602	7,782	751	38,478	(909)	0	0	(34,228)	(35,137)	28,975	(238) 29,040	28,737 67,218
State	CROOKED CREEK CONSERV DIST CROSS CO CONSERV DIST	\$ 25,412.34 \$ 9,924.67	0.00748402%	218,098 85,177	12,311 4,808	27,145 10,602	10,253 4,004	29,755 1,908	79,464	(1,198)	0	0	0 (4,822)	(1,198)	38,178 14,910	(2,432)	12,478
State State	DALLAS CO CONSERV DIST	\$ 9,924.67	0.00292285%	30,559	4,808 1,725	3,803	1,437	2,523	21,322 9,488	(468) (168)	0	0	(4,822)	(5,290) (446)	5,349	(2,432)	12,478 5,369
State	Department of Agriculture	\$ 526.130.61	0.15494716%	4,515,449	254.888	562.011	212.282	903.352	1.932.533	(24,806)	0	0	(14,265)	(39.071)	790.427	984.071	1.774.498
State	Department of Commerce	\$ 251,709.57	0.07412928%	2,160,266	121,942	268,876	101,559	430,394	922,771	(11,868)	0	0	(93,470)	(105,338)	378,153	471,590	849,743
State	Department of Correction	\$ 1,384,462.20	0.40772858%	11,881,971	670,713	1,478,879	558,600	2,719,236	5,427,428	(65,275)	0	0	(234,723)	(299,998)	2,079,932	2,579,478	4,659,410
State	Department of Education	\$ 1,504,402.20	0.00000000%	0	0,0,713	1,470,075	0	437	437	(03,273)	0	0	(9,686)	(9,686)	2,073,532	(1,001)	(1,001)
State	Department of Education	\$ 121,524.17	0.03578926%	1,042,966	58,873	129,812	49,032	141,565	379,282	(5,730)	0	0	(5,000)	(5,730)	182,571	215,389	397,960
State	Department of Energy and	\$ 838,652.86	0.24698597%	7,197,632	406,291	895,847	338.378	1,574,985	3,215,501	(39,541)	0	0	(165,850)	(205,391)	1,259,941	1,585,657	2,845,598
State	Department of Finance and Administration	\$ 802,446.90	0.23632320%	6,886,899	388,751	857,172	323,769	1.888.706	3,458,398	(37,834)	0	0	(203,030)	(37,834)	1,205,548	1,433,557	2,639,105
State	Department of Health	\$ 17,152,605.73	5.05149772%	147,210,068	8,309,702	18,322,370	6,920,694	1,763,110	35,315,876	(808,710)	0	0	(2,497,515)	(3,306,225)	25,769,038	98,022	25,867,060
State	Department of Health	\$ 29,614.96	0.00872170%	254,167	14,347	31,635	11,949	118,385	176,316	(1,396)	0	0	(69,783)	(71,179)	44,492	43,592	88,084
State	Department of Human Services	\$ 36,433.63	0.01072982%	312,687	17,651	38,918	14,700	6,787	78,056	(1,718)	0	0	(59,658)	(61,376)	54,736	62,127	116,863
State	Department of Inspector General	\$ 373,546.10	0.11001053%	3,205,912	180,967	399,021	150,718	735,814	1,466,520	(17,612)	0	0	0	(17,612)	561,193	649,839	1,211,032
State	Department of Labor	\$ 314,365.65	0.09258170%	2,698,003	152,297	335,805	126,840	474.902	1,089,844	(14,822)	0	0	(1,149)	(15,971)	472,284	575,117	1,047,401
State	Department of Parks, Heri	\$ 721,933.04	0.21261161%	6,195,899	349,746	771,167	291,284	1,455,364	2,867,561	(34,038)	0	0	(55,707)	(89,745)	1,084,589	1,346,893	2,431,482
State	Department of Public Satety	\$ 809,617.72	0.23843503%	6,948,442	392,225	864,832	326,663	1,411,569	2,995,289	(38,172)	0	0	0	(38,172)	1,216,321	1,498,875	2,715,196
State	Department of the Military	\$ 29,365.31	0.00864818%	252,024	14,226	31,368	11,848	7,445	64,887	(1,385)	0	0	(10,106)	(11,491)	44,117	50,230	94,347
State	Department of Transformation	\$ 280,059.95	0.08247856%	2,403,579	135,677	299,159	112,998	184,239	732,073	(13,204)	0	0	(1,790,810)	(1,804,014)	420,745	290,622	711,367
State	Department of Veterans Affairs	\$ 26,741.75	0.00787553%	229,508	12,955	28,565	10,790	17,267	69,577	(1,261)	0	0	0	(1,261)	40,175	45,362	85,537
State	DEPT OF ARKANSAS HERITAGE	\$ 839,578.99	0.24725872%	7,205,580	406,740	896,836	338,751	41	1,642,368	(39,584)	0	0	(664,677)	(704,261)	1,261,333	(583,231)	678,102
State	DEPT OF CORRECTIONS	\$ 25,157,096.53	7.40884609%	215,907,597	12,187,535	26,872,747	10,150,327	5,775,072	54,985,681	(1,186,105)	0	0	(11,210,844)	(12,396,949)	37,794,502	(7,067,510)	30,726,992
State	DEPT OF FIN & ADMIN M	\$ 15,925,625.27	4.69014802%	136,679,663	7,715,283	17,011,713	6,425,634	885,210	32,037,840	(750,860)	0	0	(534,597)	(1,285,457)	23,925,697	(2,449,029)	21,476,668
State	DEPT OF HIGHER EDUCATION M	\$ 355,085.14	0.10457372%	3,047,473	172,024	379,301	143,269	3,229	697,823	(16,742)	0	0	(40,175)	(56,917)	533,458	58,489	591,947
State	DEPT OF HUMAN SERVICES M	\$ 49,779,296.77	14.66016349%	427,224,515	24,115,935	53,174,120	20,084,835	0	97,374,890	(2,346,991)	0	0	(5,533,762)	(7,880,753)	74,785,407	(5,694,564)	69,090,843
State	DEPT OF LABOR M	\$ 443,246.03	0.13053739%	3,804,103	214,734	473,474	178,840	129,338	996,386	(20,898)	0	0	(431,242)	(452,140)	665,906	(363,690)	302,216
State	DEPT OF VETERANS AFFAIRS M	\$ 1,153,010.02	0.33956517%	9,895,563	558,584	1,231,642	465,214	4,030	2,259,470	(54,362)	0	0	(2,147,328)	(2,201,690)	1,732,213	(914,296)	817,917
State	DEPT. OF COMMUNITY CORRECTION	\$ 9,977,977.52	2.93854657%	85,634,729	4,833,902	10,658,451	4,025,891	4,824,815	24,343,059	(470,441)	0	0	(1,014,649)	(1,485,090)	14,990,310	1,284,830	16,275,140
State	Dept. of Emergency Managment	\$ 647,565.28	0.19071006%	5,557,647	313,718	691,728	261,278	45,555	1,312,279	(30,531)	0	0	(360,930)	(391,461)	972,863	(38,655)	934,208
State	DEPT. OF ENVIONMENTAL QUALITY	\$ 2,305,453.95	0.67896363%	19,786,267	1,116,894	2,462,680	930,199	0	4,509,773	(108,697)	0	0	(1,326,590)	(1,435,287)	3,463,575	(1,487,246)	1,976,329
State	DEPT. OF INFORMATION SYSTEMS	\$ 1,736,954.34	0.51153866%	14,907,191	841,480	1,855,410	700,822	0	3,397,712	(81,894)	0	0	(641,362)	(723,256)	2,609,495	(738,852)	1,870,643
State	DEPUTY PROSECUTING ATTORNEY	\$ 3,228,049.86	0.95067110%	27,704,329	1,563,852	3,448,195	1,302,446	963,218	7,277,711	(152,196)	0	0	(931,264)	(1,083,460)	4,849,627	351,738	5,201,365
State	DESHA CO CONSERV DIST	\$ 3,970.90	0.00116944%	34,080	1,924	4,242	1,602	1,152	8,920	(187)	0	0	(510)	(697)	5,966	(259)	5,707
State	DISABLED VETERANS SERVICE	\$ 4,218.02	0.00124222%	36,201	2,043	4,506	1,702	312	8,563	(199)	0	0	(579)	(778)	6,337	37	6,374
State	District Judge Pilot	\$ 1,346,980.58	0.39669013%	11,560,290	652,554	1,438,841	543,477	1,077,670	3,712,542	(63,507)	0	0	(589,492)	(652,999)	2,023,622	606,061	2,629,683
State	Division of Aeronautics	\$ 54,150.88	0.01594761%	464,743	26,234	57,844	21,849	3,718	109,645	(2,553)	0	0	(12,750)	(15,303)	81,353	2,582	83,935
State	DREW CO SOIL & WATER CONSERV	\$ 15,816.17	0.00465791%	135,740	7,662	16,895	6,381	22,193	53,131	(746)	0	0	(7,196)	(7,942)	23,761	22,058	45,819



Salte   FALLANIER CO CONSERV DIST   S						Deferred	Outflows of Resource	ces			Defe	erred Inflows of Reso	urces			Pension Expense	
Series   Politic No.   Series   Serie	Division	Employer			Between Expected and Actual	Between Projected and Actual Investment Earnings on Pension Plan		Proportion and Differences Between Employer Contributions and Share of	Outflows of	Between Expected and Actual	Between Projected and Actual Investment Earnings on Pension Plan		Proportion and Differences Between Employer Contributions and Share of	Inflows of	Share of Plan	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share	Pension
Same   Data From Stranders From Local Control   Same   S	State	DRG TSK FORCE 13TH JUD DIST	\$ 29,157.12 0.00	0.00858687% \$ 250,233	\$ 14,125	\$ 31,146	\$ 11,764	\$ 6,680	\$ 63,715	\$ (1,375)	\$ -	\$ -	\$ (2,681)	\$ (4,056)	\$ 43,804	\$ (5,566)	\$ 38,238
Same   Des IN-MORAN   S   5,835.88   0.018210008   29.057   66.078   24.949   12.008   12.	State	DRG TSK FORCE 14TH JUDICIAL DI	\$ 26,868.88 0.00	0.00791297% 230,599	13,017	28,701	10,841	17,052	69,611	(1,267)	0	0	(71)	(1,338)	40,366	5,708	46,074
Sale   Dieg Tart Office Cantal Maria   S. 26,660   C. 00,000000000   C. 0   C	State	DRG TSK FORCE 15TH JUDICIAL DI	\$ 30,658.78 0.00	0.00902911% 263,125	14,853	32,750	12,370	26,899	86,872	(1,445)	0	0	(4,093)	(5,538)	46,060	7,051	53,111
Same   Dug GT Tan Probe Interface   S	State	DRG TSK FORCE 5TH JUDICIAL DIS	\$ 61,835.86 0.013	0.01821086% 530,698	29,957	66,053	24,949	2,004	122,963	(2,915)	0	0	(4,205)	(7,120)	92,898	2,439	95,337
Sale   Dug Task Ferry/Deb Act   5   11,597.14   0.0041.25%   93,45%   56.81   12,277   4.475   1.475   1.475   1.476   1.175   1.476   1.175   1.476   1.175   1.476   1.175   1.476   1.175   1.476   1.175   1.476   1.175   1.476   1.175   1.476   1.175   1.476   1.175   1.476   1.175	State	DRG TSK FORCE-BATESVILLE	\$ 28,669.05 0.003	0.00844313% 246,049	13,889	30,624	11,567	1,574	57,654	(1,352)	0	0	(3,144)	(4,496)	43,071	(1,029)	42,042
Same   ESTA COMMANTY COLIGER   S   37,58855   0,10703444   122,07   40,534   151,677   417,33   1,152,441   (17,723)   0   0   (5,931)   1,18,644   54,777   19,779   797,446   53,675   53,67	State	Drug CRT Juv Prob & Intake Ofc	\$ - 0.00	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0
Same   EDUCATIONEAN   S. 21,8972.56   DOUBSEAFW   S. 20,5075   S. 11,575   S. 52.52   9,540   G. 20,775   T. 11,210   G. 0   G. (5,507)   (47,733)   S. 3,857   S. 3,877   S. 3,877   S. 5.52   S. 3,877   S. 5.52   S	State	Drug Task Force/10th Jud.	\$ 11,587.14 0.00	0.00341245% 99,445	5,613	12,377	4,675	1,475	24,140	(546)	0	0	(16,489)	(17,035)	17,408	(6,420)	10,988
Salte   FALCINERO CONSERVIDIT   S   \$0.00   60.00   10.11   19.499   1.000	State	EAST AR COMMUNITY COLLEGE	\$ 375,898.55 0.11	0.11070334% 3,226,102	182,107	401,534	151,667	417,933	1,153,241	(17,723)	0	0	(331)	(18,054)	564,727	192,759	757,486
Salte   PRIEFRONTICHONICHONNENS   \$ 15,1085   \$ 0,04495118   12,9687   7,139   16,139   6,098   21,937   21,938   7,139   16,139   12,9687   21,9387   21,9387   21,9387   21,9387   21,9388   21,9387   21,9388   21,9387   21,9388   21,9387   21,9388   21,	State	EDUCATIONAL T.V. COMM	\$ 23,892.56 0.00	0.00703644% 205,055	11,575	25,522	9,640	0	46,737	(1,126)	0	0	(45,907)	(47,033)	35,895	(98,989)	(63,094)
Salte   First Mudical Dung Pask Frome   \$ 70.911.20   0.006155428   179.648   10.131   22.337   8.437   20.388   61.273   9.981   0   0   0   0.00615418   1.1450   0.270   1.1450	State	FAULKNER CO CONSERV DIST	\$ 8,007.69 0.003	0.00235829% 68,725	3,879	8,554	3,231	10,478	26,142	(378)	0	0	(19,121)	(19,499)	12,030	(7,797)	4,233
Same   FRANKING CONSERVIST   S   10,031.17   0,002954218   86,091   4,860   10,755   4,947   0   19,822   (473)   0   0   (3,865)   (4,378)   15,070   (2,725)   12,245   5361   12,145   10,000   17,558   6,970   4,985   17,558   6,970   4,985   1,985	State	FIRE PROTECTION LICENSING Bd	\$ 15,108.54 0.004	0.00444951% 129,667	7,319	16,139	6,096	21,937	51,491	(712)	0	0	(583)	(1,295)	22,698	257	22,955
Salte   FILTON CONSERVINIT   \$ 16,530.06   0.0486942N   141,875   8,009   17,558   6,670   4,311   36,548   (779)   0 0 0 0.05387   (4,777)   24,835   6,93   12,538	State	First Judicial Drug Task Force	\$ 20,911.20 0.00	0.00615842% 179,468	10,131	22,337	8,437	20,368	61,273	(986)	0	0	(200)	(1,186)	31,416	10,290	41,706
Salte   GARLANO CONSERVIDIT   S   5,62,148   0.001655544   48,246   2,773   6,005   2,288   3,843   14,389   (265)   0   0   (12)   (277)   8,445   2,184   10,229   3,185	State	FRANKLIN CO CONSERV DIST	\$ 10,031.17 0.00	0.00295421% 86,093	4,860	10,715	4,047	0	19,622	(473)	0	0	(3,665)	(4,138)	15,070	(2,725)	12,345
Salte   GEN ASSMENY FOLKS REGULAR   \$   \$6,05,1013   0,191577387   \$5,829,211   315,144   694,873   \$22,466   166,627   1,489,110   0   0   0   1,543,71   \$56,641   97,287   (91,425)   885,862   136,814   476,827   10,462   0   0   1,015,007   332,713   16,6823   316,918	State	FULTON CO CONSERV DIST	\$ 16,530.96 0.004	0.00486842% 141,875	8,009	17,658	6,670	4,311	36,648	(779)	0	0	(3,998)	(4,777)	24,835	503	25,338
Selic   GENI-ASSNEW SENSIT-REGULAR   S   221,645.88   0.065522171%   1.000,682   10.7290   225,6570   89.356   43,114   476,247   (10,42)   0   0   (140,550)   (151,002)   332,713   (16,622)   334,631   531,631   66,620   66,621   66,621   66,622   66,6	State	GARLAND CO CONSERV DIST	\$ 5,621.48 0.00	0.00165554% 48,246	2,723	6,005	2,268	3,843	14,839	(265)	0	0	(12)	(277)	8,445	2,184	10,629
Sale   GEHERALSESMENY - SENATE   \$ 6,793.56   0,0020126N   \$5,920   3,292   7,29   2,742   2,892   16,185   (3,20)   0   0   (38,698)   (39,018)   10,209   (13,366)   (33,157)   (34,595	State	GEN. ASSEMBLY HOUSE-REGULAR	\$ 650,510.13 0.19	0.19157733% 5,582,92	315,144	694,873	262,466	166,627	1,439,110	(30,670)	0	0	(534,371)	(565,041)	977,287	(91,425)	885,862
Salte   Geographic Information Ofc   S   127,498.80   0.1554821W   1.094,242   61,768   136,194   51,443   13,561   223,966   (6,011)   0   0   (5,838)   (11,849)   191,547   (4,933)   136,624   (1,1598)   (	State	GEN. ASSEMBLY SENATE-REGULAR	\$ 221,463.48 0.06	0.06522171% 1,900,682	107,290	236,567	89,356	43,114	476,327	(10,442)	0	0	(140,560)	(151,002)	332,713	(16,682)	316,031
State   GOVERNOR'S OFFICE   \$ 555,298.11   0.16648212/k   4,851,600   273,863   603,850   228,085   76,213   1,182,011   (26,653)   0   0   0   (472,838   (479,491)   849,270   (141,598)   707,672	State	GENERAL ASSEMBLY SENATE	\$ 6,795.36 0.00	0.00200126% 58,320	3,292	7,259	2,742	2,892	16,185	(320)	0	0	(38,698)	(39,018)	10,209	(13,366)	(3,157)
State   Grant County Conservation District   S   Grant County Conservation District   S   16,445.66   0.000000000%   O   O   O   O   O   O   O   O   O	State	Geographic Information Ofc	\$ 127,498.80 0.03	0.03754881% 1,094,242	61,768	136,194	51,443	13,561	262,966	(6,011)	0	0	(5,838)	(11,849)	191,547	(4,923)	186,624
State   GRENE CO CONSERV DIST   S   16,445.69   0,0048431%   11,143   7,967   17,567   6,635   5,244   37,413   (775)   0   0   0   (8,268)   (9,043)   24,707   226   24,933   502   18,000   1,000	State	GOVERNOR'S OFFICE	\$ 565,298.11 0.16	0.16648212% 4,851,600	273,863	603,850	228,085	76,213	1,182,011	(26,653)	0	0	(452,838)	(479,491)	849,270	(141,598)	707,672
State   Health Svcs Permit Agency   \$ 4,763.62   0.01259402%   367,013   20,717   45,680   17,254   3,390   87,041   (0,016)   0   0   (27,279)   (29,295)   64,245   (11,926)   52,319   5324   Hearting Instrument Dispensers Board   5 626.45   0.00013449%   5,376   303   669   253   669   253   602   1,827   (30)   0   0   0   (1,1316)   (11,346)   941   (3,744)   (2,803)   5124   (1,926)   52,319   5124   (1,926)   52,319   5124   (1,926)   52,319   5124   (1,926)   52,319   5124   (1,926)   52,319   5124   (1,926)   52,319   5124   (1,926)	State	Grant County Conservation District	\$ - 0.00	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0
State   Hearing Instrument Dispensers Board   \$ 626.45   0.00018449%   5.376   303   669   253   602   1,827   (30)   0   0   (11,316)   (11,346)   941   (3,744)   (2,803)	State	GREENE CO CONSERV DIST	\$ 16,445.69 0.004	0.00484331% 141,143	7,967	17,567	6,635	5,244	37,413	(775)	0	0	(8,268)	(9,043)	24,707	226	24,933
State   HEMPSTEAD CO CONSERV DIST   S 5,706.11   0.00168047%   48,972   2,764   6,095   2,302   6,923   18,084   (769)   0 0   (177)   (446)   8,573   2,298   10,871	State	Health Svcs Permit Agency	\$ 42,763.62 0.01	0.01259402% 367,013	20,717	45,680	17,254	3,390	87,041	(2,016)	0	0	(27,279)	(29,295)	64,245	(11,926)	52,319
State         HENDERSON STATE UNIVERSITY         \$ 213,894.15         0.06299525%         1,835,720         103,623         228,881         86,302         0         418,066         (10,085)         0         0         (1,645,899)         (1,674,674)         321,342         (859,354)         (538,012)           State         HOT SPRINGS OC CONSERV DIST         \$          0,00000000%         0         0         921         921         0         0         0         (4,752)         (14,052) <td>State</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>1,827</td> <td>(30)</td> <td>0</td> <td>0</td> <td>(11,316)</td> <td>(11,346)</td> <td></td> <td>(3,744)</td> <td>(2,803)</td>	State								1,827	(30)	0	0	(11,316)	(11,346)		(3,744)	(2,803)
State   Home Inspector Registration Bd   \$ 6,100.71   0.00179668%   52,359   2,956   6,517   2,462   708   12,643   (288)   0   0   (4,734)   (5,022)   9,165   (1,107)   8,058	State							6,923			0	-					
State HOT SPRINGS CO CONSERV DIST \$	State	HENDERSON STATE UNIVERSITY	\$ 213,894.15 0.06				86,302	•	418,406	(10,085)	0	0	(1,464,589)	(1,474,674)		(859,354)	(538,012)
State HOUSE, SPEAKEN'S OFFICE M \$ 322,544.17 0,09499030% 2,768,195 156,259 344,541 130,139 35,861 666,300 (15,207) 0 0 0 (86,749) (101,956) 484,571 (125) 484,446  State INDEPENDENCE OCCONSERV DIST \$ 18,246,54 0,00537366% 156,598 8,840 19,491 7,362 23,925 59,618 (860) 0 0 0 (10,934) (11,749) 27,412 2,536 29,488  State INSURANCE OCCONSERV DIST \$ 1,367,61 0,00038504% 112,21 633 1,397 528 3,702 6,260 (62) 0 0 0 (329,680) (397,17) 2,151,377 (12,11) 2,030,206  State INSURANCE OCCONSERV DIST \$ 1,307,41 0,00038504% 112,21 633 1,397 528 3,702 6,260 (62) 0 0 0 (19,108) (19,170) (19,108) (19,170) (19,108) (19,170) (12,046)  State INSURANCE OCCONSERV DIST \$ 4,768.17 0,0014024% 40,922 2,310 5,993 1,924 172 9,499 (225) 0 0 0 (307) (532) 7,163 (531) 6,632  State INSURANCE OCCONSERV DIST \$ 1,481.00 0,00048516% 12,711 717 1,582 598 7,863 10,760 (70) 0 0 (46,693) (46,763) 2,225 (5,320) (3,995)  State INSURANCE OCCONSERV DIST \$ 5,250.45 0,00154627% 45,061 2,544 5,609 2,118 5,374 15,645 (248) 0 0 0 (46,693) (46,763) 2,225 (5,320) (3,995)  State INDINSON COCONSERV DIST \$ 5,250.45 0,00154627% 48,8255 27,561 60,770 22,954 4,409 115,694 (26,82) 0 0 0 (42,684) (45,366) 85,469 (13,755) 72,124  State INSURANCE OCCONSERV DIST \$ 3,676.75 0,00108281% 31,555 1,781 3,927 1,483 396 7,587 (173) 0 0 0 (4,607) (1,700) 5,524 (961) 4,563	State	Home Inspector Registration Bd	\$ 6,100.71 0.00	0.00179668% 52,359	2,956	6,517	2,462	708	12,643	(288)	0	0	(4,734)	(5,022)	9,165	(1,107)	8,058
State INDEPENDENCE CO CONSERV DIST \$ 18,246.54 0.00537366% 156,598 8,840 19,491 7,362 23,925 59,618 (860) 0 0 0 (10,934) (11,794) 27,412 2,536 29,948   State Insurance Department \$ 1,342,017.66 0.42173827% 12,290,110 693,751 1,529,678 577,787 17,037 2,818,253 (67,517) 0 0 0 (329,580) (397,97) 2,151,377 (121,171) 2,030,206   State IZARD CO CONSERV DIST \$ 1,307.41 0.00038504% 11,221 633 1,397 528 3,702 6,260 (62) 0 0 0 (19,108) (19,170) 1,964 (14,010) (12,046)   State IACKSON CO CONSERV DIST \$ 4,768.17 0.00140424% 40,922 2,310 5,093 1,924 172 9,499 (225) 0 0 0 (307) (532) 7,163 (531) 6,632   State IFFERSON CO CONSERV DIST \$ 1,481.00 0.00043616% 12,711 717 1,582 598 7,863 10,760 (70) 0 0 (46,693) (46,763) 2,225 (5,320) (3,095)   State IOHNSON CO CONSERV DIST \$ 5,250.45 0.00154627% 45,061 2,544 5,609 2,118 5,374 15,645 (248) 0 0 (46,693) (46,763) 2,225 (5,320) (3,095)   State UAFAVETTE CONSERV DIST \$ 3,676.75 0.00108281% 31,555 1,781 3,927 1,483 396 7,587 (173) 0 0 0 (1,607) (1,780) 5,524 (96) 4,563	State	HOT SPRINGS CO CONSERV DIST	\$ - 0.00	0.00000000%	0	0	0	921	921	0	0	-	(14,052)	(14,052)	0	(7,520)	(7,520)
State Insurance Department \$ 1,432_017.66 0.42173382% 12_290,110 693,751 1,529,678 577,787 17,037 2,818,253 (67,517) 0 0 0 (329,680) (397,197) 2,151,377 (121,171) 2,030,206 5xt 1240 CO CONSERV DIST \$ 1,307.41 0.00038504% 11_221 633 1,397 528 3,702 6,260 (62) 0 0 (19,108) (19,170) 1,964 (14,010) (12,046) 1.000 1	State	HOUSE, SPEAKER'S OFFICE M									0	-	,				
State         IZARD CO CONSERV DIST         \$ 1,307.41         0.00038504%         11,221         633         1,397         528         3,702         6,660         (62)         0         0         (19,108)         (19,170)         1,964         (14,010)         (12,046)           State         JACKSON CO CONSERV DIST         \$ 4,786.17         0.00140424%         40,922         2,310         5,093         1,924         172         9,499         (225)         0         0         (307)         (532)         7,163         (531)         6,532           State         JJEFRESON CO CONSERV DIST         \$ 1,481.00         0.0014624%         45,061         2,544         5,609         2,118         5,374         15,645         (248)         0         0         (46,693)         (46,633)         2,25         (5,320)         (3,095)           State         JUD DISCIPUINE & DISABILITY CO         \$ 5,5890.46         0.01675442%         488,255         27,561         60,770         22,954         4,09         115,694         (2,682)         0         0         (42,684)         65,362         65,324         5,00         2,194         4,09         115,694         (2,682)         0         0         (42,684)         65,369         66         65,375 <td>State</td> <td>INDEPENDENCE CO CONSERV DIST</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	State	INDEPENDENCE CO CONSERV DIST									0						
State JACKSON CO CONSERV DIST \$ 4,768.17 0.0014024% 40,922 2,310 5,093 1,924 172 9,499 (225) 0 0 0 (307) (532) 7,163 (531) 6,632 State JEFFERSON CO CONSERV DIST \$ 1,481.00 0.00043616% 12,711 717 1,582 598 7,863 10,760 (70) 0 0 (46,693) (46,763) 2,225 (5,320) (3,095) State JOHNSON CO CONSERV DIST \$ 5,250.45 0.00154627% 45,061 2,544 5,669 2,118 5,374 15,645 (248) 0 0 (162) (410) 7,888 2,064 9,952 State JUD DISCIPLINE & DISABILITY CO \$ 5,6890.46 0.01675442% 488,255 27,561 60,770 22,94 4,409 115,694 (2,682) 0 0 (42,684) (45,366) 85,469 (13,275) 72,194 State LAFAVETTE CONSERV DIST \$ 3,676.75 0.00108281% 31,555 1,781 3,927 1,483 396 7,587 (173) 0 0 0 (1,607) (1,780) 5,524 (96) 4,563	State										0	-					
State         JEFFERSON CO CONSERV DIST         \$ 1,481.00         0.00043616%         12,711         717         1,582         598         7,863         10,760         (70)         0         0         (46,693)         (46,763)         2,225         (5,320)         (3,095)           State         JOHNISON CO CONSERV DIST         \$ 5,250.45         0.0014627%         45,061         2,544         5,609         2,118         5,374         15,645         (248)         0         0         (162)         (41)         7,888         2,064         9,952           State         UAD DISCIPLINE & DISABILITY CO         \$ 5,890.46         0.016754424         488,255         27,561         60,770         22,954         4,409         115,694         (2,682)         0         0         (42,684)         (4,664)         8,869         (13,275)         72,194           State         LAFAVETHE CONSERV DIST         \$ 3,676.75         0.00108281%         31,555         1,781         3,927         1,483         396         7,587         (173)         0         0         (1,607)         (1,780)         5,524         (961)         4,563	State	IZARD CO CONSERV DIST				,					0			(19,170)	,		(12,046)
State         JOHNSON CO CONSERV DIST         \$ 5,250.45         0.00154627%         45,061         2,544         5,609         2,118         5,374         15,645         (248)         0         0         (162)         (410)         7,888         2,064         9,952           State         JUD DISCIPLINE & DISABILITY CO         \$ 56,890.46         0.01675442%         488,255         27,561         60,770         22,954         4,409         115,694         (2,682)         0         0         (42,684)         (45,366)         85,469         (13,275)         72,194           State         LAFAYETTE CONSERV DIST         \$ 3,676.75         0.00108281%         31,555         1,781         3,927         1,483         396         7,587         (173)         0         0         (1,607)         (1,780)         5,524         (961)         4,563			, , , , , , , , , , , , , , , , , , , ,		,	.,			.,		0	-	()		,		.,
State JUD DISCIPLINE & DISABILITY CO \$ 56,890.46 0.01675442% 488,255 27,561 60,770 22,954 4,409 115,694 (2,682) 0 0 (42,684) (45,366) 85,469 (13,275) 72,194 State LAFAYETTE CONSERV DIST \$ 3,676.75 0.00108281% 31,555 1,781 3,927 1,483 396 7,587 (173) 0 0 (1,607) (1,780) 5,524 (961) 4,563						,		,			0	-			, .		
State LAFAYETTE CONSERV DIST \$ 3,676.75 0.00108281% 31,555 1,781 3,927 1,483 396 <b>7,587</b> (173) 0 0 (1,607) <b>(1,780)</b> 5,524 (961) <b>4,563</b>					, ,						0	-					
											0	-					
State L'Aigle Creek Conservatio \$ - 0.00000000% 0 0 0 0 0 0 0 0 (90) (90) 0 (2,094) 2,094.									-		0	-					
					-	-	-	-	•	-	0	-			-		
State LAW ENFORCE STDS & TRING DIV \$ 326,326.05 0.09510407% 2,800,652 158,091 348,581 131,665 212,267 <b>850,604</b> (15,386) 0 0 (128,281) <b>(143,667)</b> 490,253 (93,751) <b>396,502</b>											0	-					
State LAWRENCE CO CONSERV DIST \$ 15,722.18 0.00463023% 134,934 7,617 16,794 6,344 27 <b>30,782</b> (741) 0 0 (4,943) <b>(5,684)</b> 23,620 (3,791) <b>19,829</b>											0						
State LEE CO CONSERV DIST \$ 5,047.34 0.00148646% 43,318 2,445 5,392 2,036 4,101 <b>13,974</b> (238) 0 0 (24) <b>(262)</b> 7,583 2,519 <b>10,102</b>											0						
State LEGAUDIT DIV M \$ 4,120,836.53 1.21359965% 35,366,558 1,996,369 4,401,867 1,662,666 582,838 <b>8,643,740</b> (194,289) 0 0 (861,068) <b>(1,055,357)</b> 6,190,896 (256,104) <b>5,934,792</b>						, . ,	,,	,	-,,		0				.,,		.,,
State LEG COUNCIL / LOCAL AFFAIRS M \$ 1,485,403.86 0.43745623% 12,748,291 719,614 1,586,705 599,327 267,313 <b>3,172,959</b> (70,034) 0 0 (343,323) <b>(413,357)</b> 2,231,581 130,184 <b>2,361,765</b>						, ,			., ,		0	-	, , ,				
State LIEUTENANT GOVERNOR \$ 25,438.93 0.00749185% 218,326 12,324 27,174 10,264 3,846 53,608 (1,199) 0 0 (8,743) (9,942) 38,218 (4,258) 33,960			,								0	-					
State LINCOLN CO CONSERV DIST \$ 6,846.10 0.00201620% 58,756 3,317 7,313 2,762 17,277 <b>30,669</b> (323) 0 0 (3,204) <b>(3,527</b> ) 10,285 3,816 <b>14,101</b>											0	-					
State LIQUIFIED PETROLIEUM GAS DIV \$ 39,701.29 0.01169216% 340,731 19,234 42,409 16,019 2 <b>77,664</b> (1,872) 0 0 (25,410) <b>(27,282)</b> 59,645 (13,639) <b>46,006</b>								· <del>-</del>			0	-	,				
						-	-	•	•	-	0	-					(7,451)
State LOGAN CO CONSERV DIST \$ 14,251.95 0.00419725% 122,316 6,904 15,224 5,750 21,919 <b>49,797</b> (672) 0 0 (2,922) <b>(3,594)</b> 21,411 12,254 <b>33,665</b>											0	-					
State LONOKE CO CONSERV DIST \$ 12,174.35 0.00358539% 104,485 5,898 13,005 4,912 9,242 <b>33,057</b> (574) 0 0 (9,576) <b>(10,150)</b> 18,290 (10,706) <b>7,584</b>											0						
State MADISON CO CONSERV DIST \$ 14,247.75 0.00419601% 122,280 6,902 15,219 5,749 1,819 <b>29,689</b> (672) 0 0 (9,425) <b>(10,097)</b> 21,405 6,920 <b>28,325</b>	State	MADISON CO CONSERV DIST	\$ 14,247.75 0.00	0.00419601% 122,280	6,902	15,219	5,749	1,819	29,689	(672)	0	0	(9,425)	(10,097)	21,405	6,920	28,325



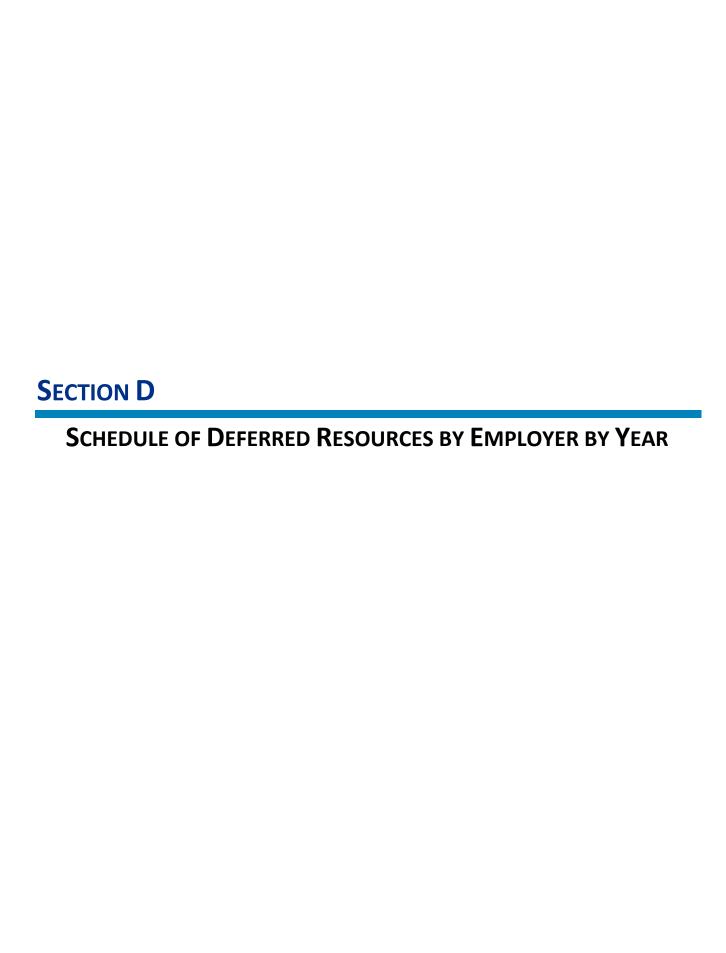
						Deferred	Outflows of Resour	ces			Defe	rred Inflows of Resou	rces			Pension Expense	
Division	Employer	Contribution	Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
State	MARTIN LUTHER KING, JR. COMM	\$ 34,445.19	0.01014422%	\$ 295,621	\$ 16,687	\$ 36,794	\$ 13,898	\$ 10,228	\$ 77,607	\$ (1,624)	\$ -	\$ -	\$ (1,234)	\$ (2,858)	\$ 51,748	\$ 4,640	\$ 56,388
State	MFG HOME COMM/ MOBILE HOME STD	\$ 23,415.04	0.00689580%	200,956	11,344	25,012	9,447	3,576	49,379	(1,104)	0	0	(1,592)	(2,696)	35,177	1,962	37,139
State	MILLER CO CONSERV DIST INACTIV	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	(14,386)	(14,386)	0	(15,432)	(15,432)
State	MINE CREEK CONSERV DIST	\$ 15,087.42	0.00444329%	129,486	7,309	16,116	6,087	21,072	50,584	(711)	0	0	(4,359)	(5,070)	22,666	9,755	32,421
State	MISSISSIPPI CO CONSERV DIST	\$ 4,529.76	0.00133403%	38,876	2,194	4,839	1,828	305	9,166	(214)	0	0	(354)	(568)	6,805	(450)	6,355
State	MONROE CO CONSERV DIST	\$ 5,760.33	0.00169644%	49,437	2,791	6,153	2,324	3,723	14,991	(272)	0	0	(6,043)	(6,315)	8,654	(3,804)	4,850
State	MONTGOMERY COUNTY CONS. DIST.	\$ 3,201.17	0.00094275%	27,473	1,551	3,419	1,292	1,373	7,635	(151)	0	0	(3)	(154)	4,809	807	5,616
State	NATIONAL PARK COMM. COLLEGE	\$ 105,406.96	0.03104269%	904,642	51,065	112,595	42,529	4,515	210,704	(4,970)	0	0	(9,024)	(13,994)	158,357	8,642	166,999
State	NEVADA CO CONSERV DIST	\$ 1,282.27	0.00037763%	11,005	621	1,370	517	2,197	4,705	(60)	0	0	(6,504)	(6,564)	1,926	(1,744)	182
State	NEWTON COUNTY CONSERVATION DIST	\$ 4,160.92	0.00122540%	35,710	2,016	4,445	1,679	807	8,947	(196)	0	0	(160)	(356)	6,251	541	6,792
State	NORTH ARKANSAS COLLEGE	\$ 731,941.77	0.21555921%	6,281,798	354,594	781,858	295,322	261,600	1,693,374	(34,510)	0	0	(134,081)	(168,591)	1,099,625	99,492	1,199,117
State	NORTHWEST AR COMM COLLEGE	\$ 547,012.37	0.16109691%	4,694,665	265,004	584,317	220,707	499,676	1,569,704	(25,791)	0	0	0	(25,791)	821,798	408,851	1,230,649
State	Ofc of Health Info Technology	\$ -	0.00000000%	0		0	0 48.650	0	0	0	0	0	0	0	0	(3,698)	(3,698)
State	Ofc of Medicaid InspectorGen'l	\$ 120,577.09	0.03551034%	1,034,838	58,414	128,800		0	235,864	(5,685)	0	-	(385,948)	(391,633)	181,148	(296,431)	(115,283)
State State	Oil & Gas Commission OUACHITA CONSERV DIST	\$ 210,371.90 \$ 2.337.81	0.06195520% 0.00068849%	1,805,490 20.064	101,916 1.133	224,719 2.497	84,880 943	0 2.473	411,515 7.046	(9,919) (110)	0	0	(363,119) (9.542)	(373,038)	316,050 3.512	(297,238)	18,812 (269)
State	Ouachita Conserv Disi Ouachita VoTec/Collofthe Ouachit	\$ 2,337.81	0.01054470%	307,292	1,133	38,247	14,447	2,473	7,046	(110)	0	0	(178,109)	(9,652) (179,797)	53,512 53,791	(3,781) (118,887)	(65,096)
State		\$ 35,805.04		679,528	17,346 38.358	38,247 84.577	31,946	14,050	168,931	(1,688)	0	0	(59,991)	(63,724)	118,951	(118,887) 8,751	127,702
	OZARKA TECH COLLEGE PARKS & TOURISM M		0.02331793% 1.45020181%		2,385,579	5,260,051	1,986,817		10,449,632		0	0	(1,698,294)	(1,930,461)	7,397,867		5,690,539
State State	PERRY COUNTY CONSERVATION DIST	\$ 4,924,230.64 \$ -	0.00000000%	42,261,586 0	2,385,579	5,260,051	1,986,817	817,185 0	10,449,632	(232,167)	0	0	(1,698,294)	(1,930,461)	7,397,867	(1,707,328) (413)	(413)
State	PHILLIPS CO CONSERV DIST	\$ 12,236.10	0.00360357%	105,015	5,928	13,071	4,937	148	24,084	(577)	0	0	(5,581)	(6,158)	18,383	(210)	18,173
State	PHILLIPS CO CONSERV DIST	\$ 45.497.78	0.01339924%	390,479	22,042	48.601	18.357	146	89.000	(2,145)	0	0	(139,417)	(141,562)	68,353	(77,585)	(9,232)
State	PIKE CO CONSERV DIST	\$ 2,549.04	0.01539924%	21,877	1,235	2,723	1,028	13	4,999	(120)	0	0	(1,476)	(1,596)	3,830	(568)	3,262
State	POINSETT CO CONSERV DIST	\$ 6.829.56	0.00201133%	58.614	3,309	7.295	2,756	2,850	16,210	(322)	0	0	(5,407)	(5,729)	10,260	(4,333)	5,927
State	POPE CO CONSERV DIST	\$ 3,505,32	0.00103233%	30.084	1.698	3,744	1.414	10	6,866	(165)	0	0	(1.857)	(2.022)	5.266	(577)	4.689
State	POTEAU RIVER CONSERV DIST	\$ 7.083.88	0.00103233%	60,797	3,432	7,567	2,858	2,060	15,917	(334)	0	0	(2,318)	(2,652)	10,642	496	11,138
State	PRAIRIE CO CONSERV DIST	\$ 3,532.23	0.00104025%	30,315	1,711	3,773	1,425	2,000	6,909	(167)	0	0	(12,366)	(12,533)	5,307	(6,854)	(1,547)
State	PROF BAIL BONDSMAN LICENSE BD	\$ 27.120.82	0.00798717%	232,761	13.139	28.970	10.943	11,357	64,409	(1,279)	0	0	(10,227)	(11,506)	40.745	(4,433)	36.312
State	PROSECUTING ATTORNEY	\$ 720,988.57	0.21233346%	6,187,793	349,288	770,158	290,903	155,965	1,566,314	(33,993)	0	0	(440,589)	(474,582)	1,083,170	(55,169)	1,028,001
State	PROSECUTOR COORDINATOR M	\$ 166,314.79	0.04898024%	1,427,376	80,572	177,657	67,104	89,565	414,898	(7,841)	0	0	0	(7,841)	249,861	53,589	303,450
State	PUBLIC SERVICE COMM M	\$ 983,339.53	0.28959666%	8,439,387	476,386	1,050,401	396,756	0	1,923,543	(46,362)	0	0	(535,284)	(581,646)	1,477,310	(279,799)	1,197,511
State	PULASKI CONSERV DIST	\$ 3,584.88	0.00105576%	30,767	1,737	3,829	1,446	517	7,529	(169)	0	0	(1,731)	(1,900)	5,386	263	5,649
State	Pulaski Technical College	\$ 203,548.85	0.05994579%	1,746,932	98,611	217,430	82,127	0	398,168	(9,597)	0	0	(778,585)	(788,182)	305,799	(548,821)	(243,022)
State	RANDOLPH COUNTY CONSERV DIST	\$ 6,168.46	0.00181663%	52,940	2,988	6,589	2,489	48	12,114	(291)	0	0	(13,467)	(13,758)	9,267	(6,040)	3,227
State	RICH MOUNTAIN COMMUNITY COLLEG	\$ 80,293.28	0.02364663%	689,107	38,899	85,769	32,397	0	157,065	(3,786)	0	0	(93,208)	(96,994)	120,628	(50,834)	69,794
State	RICH MT. CONSERV DIST	\$ 6,681.99	0.00196787%	57,347	3,237	7,138	2,696	3,512	16,583	(315)	0	0	(3,327)	(3,642)	10,039	(2,202)	7,837
State	S. AR COMMUNITY COLLEGE	\$ 200,750.89	0.05912178%	1,722,919	97,255	214,442	80,998	48,423	441,118	(9,465)	0	0	(161,564)	(171,029)	301,596	(193,424)	108,172
State	SEBASTIAN CO CONSERV DIST	\$ 27,127.13	0.00798903%	232,815	13,142	28,977	10,945	18,469	71,533	(1,279)	0	0	(8,727)	(10,006)	40,754	13,927	54,681
State	SECRETARY OF STATE M	\$ 1,297,884.51	0.38223118%	11,138,930	628,769	1,386,397	523,667	8,779	2,547,612	(61,193)	0	0	(301,330)	(362,523)	1,949,863	17,981	1,967,844
State	SENATE CLERK M	\$ 196,280.20	0.05780515%	1,684,550	95,089	209,666	79,195	60,604	444,554	(9,254)	0	0	(21,439)	(30,693)	294,880	(49,951)	244,929
State	SHARP COUNTY CONSERV DIST	\$ 14,280.02	0.00420551%	122,556	6,918	15,254	5,762	10,380	38,314	(673)	0	0	(11,846)	(12,519)	21,453	(2,179)	19,274
State	SOCIAL WORK LICENSING BD	\$ 16,863.05	0.00496622%	144,725	8,169	18,013	6,804	3,577	36,563	(795)	0	0	0	(795)	25,334	2,784	28,118
State	SOIL & WATER CONSERV M	\$ 471,840.71	0.13895861%	4,049,513	228,587	504,019	190,377	97,176	1,020,159	(22,246)	0	0	(390,964)	(413,210)	708,865	(328,022)	380,843
State	South Central Drug Task Force	\$ 19,627.46	0.00578035%	168,450	9,509	20,966	7,919	5,514	43,908	(925)	0	0	(2,995)	(3,920)	29,487	8,492	37,979
State	SOUTHEAST AR TECH COLLEGE	\$ 506,955.06	0.14929990%	4,350,878	245,598	541,528	204,545	152,150	1,143,821	(23,902)	0	0	(110,861)	(134,763)	761,619	180,435	942,054
State	SOUTHERN AR UNIVERSITY	\$ 223,901.35	0.06593967%	1,921,605	108,471	239,171	90,339	0	437,981	(10,556)	0	0	(206,909)	(217,465)	336,376	(201,864)	134,512
State	SOUTHERN AR UNIVERSITY TECH.	\$ 132,378.31	0.03898584%	1,136,120	64,132	141,406	53,412	160	259,110	(6,241)	0	0	(207,327)	(213,568)	198,877	(133,989)	64,888
State	SPINAL CORD COMMISSION	\$ 170,026.56	0.05007337%	1,459,231	82,371	181,622	68,602	25,872	358,467	(8,016)	0	0	(31,531)	(39,547)	255,438	(25,638)	229,800
State	ST BD ELECTION COMM	\$ 77,122.91	0.02271295% 0.00000000%	661,898 0	37,363 0	82,383 0	31,117 0	43,325 0	194,188 0	(3,636)	0	0	0	(3,636)	115,865 0	30,628	146,493 (3.339)
State	ST BD EMBALMERS & FUNERAL DIR	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	U	(3,339)	(3,339)



						Deferred	Outflows of Resource	es			Defe	rred Inflows of Resou	rces			Pension Expense	
			Proportionate	Net Pension	Differences Between Expected and Actual	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of	Changes in Proportion and Differences Between Employer Contributions and Share of	Total Deferred Outflows of	Differences Between Expected and Actual	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	<b>Changes of</b>	Changes in Proportion and Differences Between Employer Contributions and Share of	Total Deferred Inflows of	Proportionate Share of Plan	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share	Total Employer Pension
Division	Employer	Contribution	Share	Liability	Experience	Investments	Assumptions	Contributions	Resources	Experience	Investments	Assumptions	Contributions	Resources	Pension Expense	of Contributions	Expense
State	ST BD OF ARCHITECTS	\$ 18,687.30	0.00550347%	160,381	9,053	19,962	7,540	21,756	58,311	(881)	0	0	(12,543)	(13,424)	28,075	(14,243)	13,832
State	ST BD OF CHIROPRACTIC EXAM - F	\$ 10,547.15	0.00310617%	90,520	5,110	11,266	4,256	1,908	22,540	(497)	0	0	(381)	(878)	15,845	1,333	17,178
State	ST BD OF DENTAL EXAMINERS	\$ 19,040.40	0.00560746%	163,412	9,224	20,339	7,682	3,584	40,829	(898)	0	0	(1,560)	(2,458)	28,605	(10,763)	17,842
State	ST BD OF DISPENSING OPTICIANS	\$ 2,624.28	0.00077286%	22,523	1,271	2,803	1,059	1,546	6,679	(124)	0	0	0	(124)	3,943	1,001	4,944
State	ST BD OF EXAMINERS IN PSYCH	\$ 12,893.24	0.00379710%	110,655	6,246	13,773	5,202	2,422	27,643	(608)	0	0	(5,411)	(6,019)	19,370	(2,091)	17,279
State	ST BD OF NURSING	\$ 261,771.22	0.07709247%	2,246,618	126,817	279,623	105,619	39,302	551,361	(12,342)	0	0	(40,468)	(52,810)	393,269	(15,867)	377,402
State	ST BD OF PHYSICAL THERAPY	\$ 16,417.22	0.00483492%	140,899	7,953	17,537	6,624	1,383	33,497	(774)	0	0	(5,206)	(5,980)	24,664	(1,197)	23,467
State	St Board of Licens for Pro Eng	\$ 52,863.45	0.01556846%	453,694	25,610	56,469	21,329	5,931	109,339	(2,492)	0	0	0	(2,492)	79,419	7,107	86,526
State	ST DIETETICS LICENSING BD	ş -	0.00000000%	0	0	0	0	472	472	0	0	0	(14,299)	(14,299)	0	(5,761)	(5,761)
State State	ST MEDICAL BD	\$ 179,677.56	0.05291562%	1,542,060	87,046 3.574	191,931 7.881	72,496 2.977	37,352 6.379	388,825 20.811	(8,471)	0	0	(69,563)	(78,034)	269,937 11.084	(103,740)	166,197 8.637
State State	ST. FRANCIS CO CONSERV DIST STATE BANK DEPT M	\$ 7,377.90 \$ 1.054.315.80	0.00217282% 0.31049940%	63,320 9,048,532	510,771	1,126,217	425,393	176,661	2,239,042	(49,709)	0	0	(4,681) (50,175)	(5,029) (99,884)	1,583,940	(2,447) 104,415	1,688,355
State	STATE BD VETERINARY EXAM M	\$ 9,069.58	0.00267102%	77,839	4,394	9,688	3,659	2,872	20,613	(428)	0	0	(30,173)	(428)	13,626	1,630	15,256
State	STATE CAPITOL POLICE	\$ 6,036.92	0.00207102%	51,811	2,925	6,449	2,436	2,672	11,810	(285)	0	0	(118,804)	(119,089)	9,069	(82,007)	(72,938)
State	State Military- Civ Firefghtrs	\$ 912,357,90	0.26869234%	7.830.196	441.998	974.578	368.116	11,448	1.796.140	(43.016)	0	0	(137,537)	(180,553)	1.370.671	192,420	1,563,091
State	STATE MILITARY DEPT M	\$ 2,345,980.93	0.69089895%	20,134,084	1,136,527	2,505,971	946,551	0	4,589,049	(110,608)	0	0	(778,028)	(888,636)	3.524.460	(752,830)	2,771,630
State	STATE POLICE (NON-TROOPERS) M	\$ 2,672,598.52	0.78708889%	22,937,239	1,294,759	2,854,863	1,078,334	498,019	5,725,975	(126,007)	0	0	(987,511)	(1,113,518)	4,015,151	(478,031)	3,537,120
State	STATE TREASURER M	\$ 341,463.64	0.10056214%	2,930,568	165,424	364,751	137,773	42,205	710,153	(16,099)	0	0	(284,359)	(300,458)	512,994	(78,341)	434,653
State	STATE: CONST OFFICERS SUB-DIV	Ś -	0.00000000%	0	0	0	0	5,195	5,195	0	0	0	(1,864,662)	(1,864,662)	0	(681,758)	(681,758)
State	STATE: GOVERNORS SUB-DIVISION	\$ -	0.00000000%	0	0	0	0	3,046	3,046	0	0	0	(1,097,704)	(1,097,704)	0	(402,264)	(402,264)
State	Statewide Shared Services	\$ 899,851.22	0.26500909%	7,722,859	435,939	961,219	363,070	1,822,276	3,582,504	(42,426)	0	0	(347,500)	(389,926)	1,351,882	1,716,670	3,068,552
State	STONE CO CONSERV DIST	\$ 39,748.98	0.01170620%	341,141	19,257	42,460	16,038	71,064	148,819	(1,874)	0	0	0	(1,874)	59,716	49,273	108,989
State	STUDENT LOAN AUTHORITY M	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
State	SUPREME COURT M	\$ 550,811.94	0.16221589%	4,727,274	266,845	588,376	222,240	111,487	1,188,948	(25,970)	0	0	(224,584)	(250,554)	827,507	83,063	910,570
State	Supreme Court -Bar of Arkansas	\$ 242,241.53	0.07134091%	2,079,007	117,356	258,762	97,739	16,701	490,558	(11,421)	0	0	(31,044)	(42,465)	363,929	39,350	403,279
State	Twentieth (20th) Judicial District Drug Task Force	\$ 29,476.06	0.00868079%	252,974	14,280	31,486	11,893	15,439	73,098	(1,390)	0	0	(8,153)	(9,543)	44,283	28,139	72,422
State	U OF A AT FAYETTEVILLE	\$ 813,932.34	0.23970570%	6,985,471	394,315	869,440	328,404	0	1,592,159	(38,375)	0	0	(707,116)	(745,491)	1,222,803	(711,299)	511,504
State	U OF A COMM COLLEGE AT HOPE	\$ 70,421.80	0.02073945%	604,386	34,116	75,224	28,414	0	137,754	(3,320)	0	0	(291,151)	(294,471)	105,797	(224,425)	(118,628)
State	U of A Comm College/Morrilton	\$ 64,092.73	0.01887552%	550,068	31,050	68,464	25,860	0	125,374	(3,022)	0	0	(56,634)	(59,656)	96,289	(44,089)	52,200
State	U OF A MEDICAL SCIENCES	\$ 835,675.85	0.24610923%	7,172,082	404,849	892,667	337,177	239,059	1,873,752	(39,400)	0	0	(1,203,306)	(1,242,706)	1,255,469	(1,083,270)	172,199
State	UA COMM COLLEGE BATESVILLE	\$ 133,678.97	0.03936889%	1,147,283	64,762	142,796	53,936	41,053	302,547	(6,303)	0	0	(42,578)	(48,881)	200,831	679	201,510
State	UA Cooperative Extension Svc	\$ 266,489.47	0.07848201%	2,287,112	129,103	284,663	107,523	64,659	585,948	(12,564)	0	0	(361,817)	(374,381)	400,358	(101,786)	298,572
State	UALR HUMAN RESOURCES	\$ 528,673.67	0.15569610%	4,537,275	256,120	564,728	213,308	0	1,034,156	(24,926)	0	0	(978,096)	(1,003,022)	794,247	(711,133)	83,114 9.672
State	UNION CO CONSERV DIST	\$ 9,261.00 \$ 168.270.05	0.00272739%	79,481	4,487 81,520	9,893 179,746	3,737 67,893	1,835	18,117	(437)	0	0	(7,998)	(8,435)	13,913	(4,241)	9,672 193,402
State State	UNIV OF AR AT MONTICELLO UNIV OF AR AT PINE BLUFF	\$ 168,270.05 \$ 79,081.43	0.04955607% 0.02328974%	1,444,156 678,706	81,520 38,312	179,746 84.475	67,893 31,908	1,835 51,639	330,994 206,334	(7,934) (3,729)	0	0	(88,769) (41,014)	(96,703) (44,743)	252,799 118,807	(59,397) (5,836)	193,402 112,971
State State	UNIV OF AR AT PINE BLUFF UNIV. OF CENTRAL ARKANSAS	\$ 988,351.12	0.02328974%	8.482.398	38,312 478,814	1,055,754	31,908	51,639	1,933,346	(46,599)	0	0	(1,853,907)	(1,900,506)	1,484,839	(1,283,764)	201,075
State	UNIVERSITY OF ARK-FT. SMITH	\$ 99,795.31	0.02939004%	856,481	48.347	106,601	40,265	0	195,213	(4,705)	0	0	(192,436)	(197,141)	149,926	(203,430)	(53,504)
State	VAN BUREN CO CONSERV DIST	\$ 7.868.32	0.002337004%	67.529	3.812	8.405	3.175	0	15.392	(371)	0	0	(4,345)	(4,716)	11.821	(2,747)	9.074
State	VOCATION & TECH EDUC/ REHAB	\$ 1,328,741.88	0.39131877%	11,403,759	643,718	1,419,359	536,118	3,126,790	5,725,985	(62,647)	0	0	(4,545)	(62,647)	1,996,222	2,031,983	4,028,205
State	WAR MEMORIAL STADIUM Comm.	\$ -	0.00000000%	11,403,739	043,718	1,415,335	0 0	3,120,790	0, 25,533	(02,047)	0	0	0	(02,047)	1,550,222	2,031,363	4,028,203
State	WASHINGTON CO CONSERV DIST	\$ 9,440.61	0.00278029%	81.023	4.574	10.084	3.809	1.958	20.425	(445)	0	0	(29.169)	(29.614)	14.183	(5.118)	9.065
State	WHITE CO CONSERV DIST	\$ 3,600.19	0.00106027%	30,898	1,744	3,846	1,453	6,008	13,051	(170)	0	0	(15,322)	(15,492)	5,409	(2,827)	2,582
State	WILDLIFE OFFICERS MAIL W/00150	\$ 90,478.95	0.02664634%	776,524	43,833	96,649	36,506	4,615	181,603	(4,266)	0	0	(1,192,228)	(1,196,494)	135,930	(833,605)	(697,675)
State	WOODRUFF CO CONSERV DIST	\$ -	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	(284)	(284)
State	WORKERS' COMP COMM M	\$ 810,107.38	0.23857924%	6,952,644	392,462	865,355	326,860	0	1,584,677	(38,195)	0	0	(436,325)	(474,520)	1,217,056	(263,672)	953,384
State	YELL CO CONSERV DIST	\$ 14,990.22	0.00441467%	128,652	7,262	16,013	6,048	11,431	40,754	(707)	0	0	(347)	(1,054)	22,520	10,587	33,107
	Total for All Employers	\$ 339,554,854.28	100.000000%	\$ 2,914,186,543	\$ 164,499,771	\$ 362,711,657	\$ 137,002,809	\$ 99,353,107	\$ 763,567,344	\$ (16,009,312)	\$ -	\$ -	\$ (99,353,135)	\$ (115,362,447)	\$ 510,126,687	\$ 7,652	\$ 510,134,339

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





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



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



Schedule of Deferred Inflows and Outflows

COURT CLORE   EURIS DISTRICT COURT   1.55.1				Sched	ule of Deferred I	nflows and Outflows	1
COURT CIPY   BURNES DISTRICT COURT   1.5.51	Division	Employer	2024		2025	2026	2027
COUTT CIEM	Court Clerk	EAST CAMDEN DISTRICT COURT	\$ 1,317	\$	424	\$ 4,380	\$ (250)
COUTT CIEM	Court Clerk	ELKINS DISTRICT COURT	327		772	7,946	(476)
Court Clerk         F.SMITH DISTRICT COURT         6,187         3,497         20,680         (1)           Court Clerk         LAKE VILLAGE DISTRICT COURT         (7,264)         (7,882)         (2,832)           Court Clerk         LAKE VILLAGE DISTRICT COURT         9,874         7,367         40,221         (2           Court Clerk         LONOKE DISTRICT COURT         (3,467)         (1,885)         6,656         0           Court Clerk         MABION DISTRICT COURT         (3,467)         (1,885)         6,656         0           Court Clerk         MABION DISTRICT COURT         4,570         3,848         8,121         0           Court Clerk         MCGNER DISTRICT COURT         1,513         749         4,788         0           Court Clerk         MCGNER DISTRICT COURT         1,513         749         4,788         0           Court Clerk         MCGNER DISTRICT COURT         1,513         749         4,788         0           Court Clerk         MCGNER DISTRICT COURT         1,523         9,50         9,122         0           Court Clerk         NORTH LITTER GOCK DIST COURT         1,233         1,019,899         1,131         0           Court Clerk         OZARO DISTRICT COURT         2,99	Court Clerk	EUREKA SPRINGS DISTRICT COURT	12,551		5,192	17,829	(897)
Court Clerk         LAKE PUISTRICT COURT         (7,264)         (7,882)         (2,832)           Court Clerk         LITTE ROCK DISTRICT COURT         9,874         7,367         40,221         (2,000)           Court Clerk         LINDINGE DISTRICT COURT         9,874         7,367         40,221         (2,000)           Court Clerk         LINDINGE DISTRICT COURT         3,467         1,885         6,686         6,685         6,686         6,685         6,685         6,685         6,685         6,685         6,685         6,685         6,685         6,685         6,685         6,685         6,685         6,685         6,685         6,081         1,124         6,000         6,000         6,188         1,124         6,000         6,000	Court Clerk	FAYETTEVILLE DISTRICT COURT	6,244		3,677	18,712	(1,031)
Court Clerk         LAKE PUISTRICT COURT         (7,264)         (7,824)         (2,832)           Court Clerk         LITTE ROCK DISTRICT COURT         9,874         7,367         40,221         (2,832)           Court Clerk         LIONKE DISTRICT COURT         9,874         7,367         40,221         (2,000)           Court Clerk         LIONKE DISTRICT COURT         2,476         674         6,855         6,636           Court Clerk         MAMMELL DISTRICT COURT         1,570         3,848         8,121         0           Court Clerk         MCRORY DISTRICT COURT         1,613         799         4,788         0           Court Clerk         NEWPORT DISTRICT COURT         1,598         950         8,182         0           Court Clerk         NEWPORT DISTRICT COURT         1,598         950         8,182         0           Court Clerk         NEWPORT DISTRICT COURT         1,598         950         1,126         0           Court Clerk         OSCEOLA DISTRICT COURT         1,598         950         1,126         0           Court Clerk         PERY COUNT DISTRICT COURT         6,990         5,599         15,061         0           Court Clerk         SHERMORD DISTRICT COURT         2,94	Court Clerk	FT. SMITH DISTRICT COURT	6,187		3,497	20,660	(1,147)
Court Clerk         LINTLE ROCK DISTRICT COURT         9,874         7,367         40,211         22           Court Clerk         LONKE DISTRICT COURT         (3,667)         (1,888)         6,666         6           Court Clerk         MARION DISTRICT COURT         4,770         3,848         8,121         6           Court Clerk         MCRORY DISTRICT COURT         1,55         59         407           Court Clerk         MCRORY DISTRICT COURT         1,613         749         4,788         6           Court Clerk         NEWPORT DISTRICT COURT         1,618         749         4,788         6           Court Clerk         NEWPORT DISTRICT COURT         1,618         749         4,788         6           Court Clerk         NEWPORT DISTRICT COURT         1,668         34,982         121,647         (6           Court Clerk         OSCOLA DISTRICT COURT         1,698         5,259         15,061         (6           Court Clerk         PORT DISTRICT COURT         6,990         5,259         15,061         (6           Court Clerk         SHERWOOD DISTRICT COURT         4,361         2,073         13,213         (1           Court Clerk         SHERWOOD DISTRICT COURT         5,28         2,884	Court Clerk	HOXIE DISTRICT COURT	(232)		-	-	-
Court Clerk         LINTER DOCK DISTRICT COURT         9,874         7,367         40,221         (2. Court Clerk         LONGED DISTRICT COURT         (3,667)         (1,888)         6,666         Court Clerk         MARION DISTRICT COURT         2,476         674         6,855         Court Clerk         MANDRILLE DISTRICT COURT         4,770         3,848         8,121         Court Clerk         MCROWY DISTRICT COURT         15         99         407           Court Clerk         MCREHEE DISTRICT COURT         1,613         749         4,788         6           Court Clerk         NEWPORT DISTRICT COURT         1,958         950         8,182         6           Court Clerk         NEWPORT DISTRICT COURT         1,958         950         8,182         6           Court Clerk         OSCOLO, DISTRICT COURT         1,2,369         10,989         12,167         6           Court Clerk         OSCOLO, DISTRICT COURT         6,990         5,259         15,061         1           Court Clerk         PINE BLUFF DISTRICT COURT         6,990         5,259         15,061         1           Court Clerk         PINE BLUFF DISTRICT COURT         4,788         2,665         11,415         6           Court Clerk         SILOMA SPRINGS DISTRICT COURT         <	Court Clerk	LAKE VILLAGE DISTRICT COURT	(7,264)		(7,882)	(2,832)	-
Court Clerk         MARION DISTRICT COURT         2,476         674         6,855           Court Clerk         MALMER DISTRICT COURT         4,570         3,848         8,121         0           Court Clerk         MCRORY DISTRICT COURT         15         59         407         0           Court Clerk         NEW PORT DISTRICT COURT         1,958         950         8,182         0           Court Clerk         NEW PORT DISTRICT COURT         1,958         950         8,182         0           Court Clerk         ONETH LITTLE ROCK DIST. COURT         16,649         34,982         121,647         0           Court Clerk         OSCEOLAD ISTRICT COURT         16,680         10,398         13,371         0           Court Clerk         OSCEOLAD DISTRICT COURT         6,990         5,259         15,061         0           Court Clerk         Perry County District Court         6,990         5,259         15,061         0           Court Clerk         PINE BLUF DISTRICT COURT         4,361         2,073         13,213         0           Court Clerk         SILOMA SPRINGS DISTRICT COURT         5,28         2,884         16,095         11,415         0           Court Clerk         TEXAL SAMA DISTRICT COURT	Court Clerk	LITTLE ROCK DISTRICT COURT					(2,170)
Court Clerk         MANION DISTRICT COURT         2,476         674         6,855         Court Clerk         MAUNEL DISTRICT COURT         4,570         3,848         8,121         Court Clerk         MCCRORY DISTRICT COURT         15         59         407         Court Clerk         MCCRORY DISTRICT COURT         1,58         59         4,78         4               Court Clerk             NEW PORT DISTRICT COURT             1,958             950             8,182             4               Court Clerk             NORTH LITTLE ROCK DIST. COURT             16,649             34,982             121,647               Court Clerk             OSCSOLA, DISTRICT COURT             16,2536             (10,989)             (13,77)               Court Clerk             OSCSOLA, DISTRICT COURT             6,990             5,259             15,061               Court Clerk             PERY COUNT, DISTRICT COURT             4,351             2,073             13,213             0               Court Clerk             PINE BLIFF DISTRICT COURT             6,990             5,259             15,061             0               Court Clerk             SILOMA SPRINGS DISTRICT COURT             7,084             (2,665)             11,415             0               Court Clerk<	Court Clerk	LONOKE DISTRICT COURT	(3,467)		(1,885)	6,636	(429)
Court Clerk         MCCGNER DISTRICT COURT         15         59         407           Court Clerk         MCGHEE DISTRICT COURT         1,613         749         4,788         0           Court Clerk         NEWPORT DISTRICT COURT         1,958         950         8,182         0           Court Clerk         ONCH LUTTLE ROCK DISTRICT COURT         (12,536)         (10,989)         1,377           Court Clerk         OSCAL DISTRICT COURT         12,536         (10,989)         15,061         0           Court Clerk         QARK DISTRICT COURT         6,990         5,259         15,061         0           Court Clerk         PINE BUHF DISTRICT COURT         6,990         5,259         15,061         0           Court Clerk         SHERWOOD DISTRICT COURT         6,990         5,259         15,061         0           Court Clerk         SHERWOOD DISTRICT COURT         7,084         2,665         11,415         0           Court Clerk         SPRINGDAE DISTRICT COURT         5,723         2,884         16,095         0           Court Clerk         SPRINGDAE DISTRICT COURT         2,854         2,402         6,158         0           Court Clerk         WEXTMANN DISTRICT COURT         (335)         2,623	Court Clerk	MARION DISTRICT COURT	The state of the s				(440)
Court Clerk         MCCGNER DISTRICT COURT         15         59         407           Court Clerk         MCGHEE DISTRICT COURT         1,613         749         4,788         0           Court Clerk         NEWPORT DISTRICT COURT         1,958         950         8,182         0           Court Clerk         ONCH LUTTLE ROCK DISTRICT COURT         (12,536)         (10,989)         1,377           Court Clerk         OSCAL DISTRICT COURT         12,536         (10,989)         15,061         0           Court Clerk         QARK DISTRICT COURT         6,990         5,259         15,061         0           Court Clerk         PINE BUHF DISTRICT COURT         6,990         5,259         15,061         0           Court Clerk         SHERWOOD DISTRICT COURT         6,990         5,259         15,061         0           Court Clerk         SHERWOOD DISTRICT COURT         7,084         2,665         11,415         0           Court Clerk         SPRINGDAE DISTRICT COURT         5,723         2,884         16,095         0           Court Clerk         SPRINGDAE DISTRICT COURT         2,854         2,402         6,158         0           Court Clerk         WEXTMANN DISTRICT COURT         (335)         2,623							(461)
Court Clerk         NEWPORT DISTRICT COURT         1,958         950         8,182         0           Court Clerk         NORTH LITTLE ROCK DIST. COURT         16,5649         34,982         121,647         6           Court Clerk         OSCEOLA DISTRICT COURT         12,568         10,9899         (1,377)           Court Clerk         OZARK DISTRICT COURT         -         -         -         -           Court Clerk         PINE BLUFF DISTRICT COURT         6,990         5,259         15,061         0           Court Clerk         SHERWOOD DISTRICT COURT         4,361         2,073         13,213         0           Court Clerk         SHERWOOD DISTRICT COURT         (7,904)         (2,665)         11,415         0           Court Clerk         SHERWOOD DISTRICT COURT         5,723         2,884         16,095         0           Court Clerk         SPRINGDALE DISTRICT COURT         9,723         2,884         16,095         0           Court Clerk         SPRINGDALE DISTRICT COURT         1,985         2,693         11,512         0           Court Clerk         WEST MEMPHIS DISTRICT COURT         1,995         2,693         11,512         0           Court Clerk         WEST MEMPHIS DISTRICT COURT         1,9							(24)
Court Clerk         NEWPORT DISTRICT COURT         1,958         950         8,182         0           Court Clerk         NORTH LITTLE ROCK DIST. COURT         16,5649         34,982         121,647         6           Court Clerk         OSCEOLA DISTRICT COURT         12,568         10,9899         (1,377)           Court Clerk         OZARK DISTRICT COURT         -         -         -         -           Court Clerk         PINE BLUFF DISTRICT COURT         6,990         5,259         15,061         0           Court Clerk         SHERWOOD DISTRICT COURT         4,361         2,073         13,213         0           Court Clerk         SHERWOOD DISTRICT COURT         (7,904)         (2,665)         11,415         0           Court Clerk         SHERWOOD DISTRICT COURT         5,723         2,884         16,095         0           Court Clerk         SPRINGDALE DISTRICT COURT         9,723         2,884         16,095         0           Court Clerk         SPRINGDALE DISTRICT COURT         1,985         2,693         11,512         0           Court Clerk         WEST MEMPHIS DISTRICT COURT         1,995         2,693         11,512         0           Court Clerk         WEST MEMPHIS DISTRICT COURT         1,9	Court Clerk	MCGEHEE DISTRICT COURT	1.613		749	4.788	(305)
Court Clerk         NORTH LITTLE ROCK DIST. COURT         56,649         34,982         121,647         66           Court Clerk         OSCEOLA DISTRICT COURT         (12,536)         (10,939)         (13,777)         Court Clerk         OSCEOLA DISTRICT COURT         1 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>(466)</td>							(466)
Court Clerk         OSCEOLA DISTRICT COURT         (12,536)         (10,989)         (1,377)           Court Clerk         PERY County District Court         -         -         -         -           Court Clerk         PERY County District Court         6,990         5,259         15,061         -           Court Clerk         SHERWOOD DISTRICT COURT         6,990         5,259         15,061         -           Court Clerk         SHERWOOD DISTRICT COURT         (7,084)         (2,665)         11,415         -           Court Clerk         SPRINGDALE DISTRICT COURT         5,723         2,884         16,095         -           Court Clerk         SPRINGDALE DISTRICT COURT         2         4,366         11,402         -           Court Clerk         TEXARX-NA DISTRICT COURT         2,884         2,402         6,158         -           Court Clerk         TRUMANN DISTRICT COURT         (335)         -         -         -           Court Clerk         WEST MEMPHIS DISTRICT COURT         (335)         -         -         -           Court Clerk         WEST MEMPHIS DISTRICT COURT         (350)         -         -         -           Court Clerk         WEST MEMPHIS DISTRICT COURT         (350)         - <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>(6,017)</td>							(6,017)
Court Clerk         OZARK DISTRICT COURT							(-,,
Court Clerk         Perry County District Court         -			(12,555)		(10)303)	(2,577)	_
Court Clerk         PINE BLUFF DISTRICT COURT         6,990         5,259         15,061         Court Clerk           Court Clerk         SHERWOOD DISTRICT COURT         4,361         2,073         13,213         Court Clerk           Court Clerk         SILOAM SPRINGS DISTRICT COURT         (7,084)         (2,665)         11,415         Court Clerk           Court Clerk         SPRINGDALE DISTRICT COURT         5,723         2,884         16,095         Court Clerk           Court Clerk         TEXARKANA DISTRICT COURT         2,854         2,402         6,158         Court Clerk           Court Clerk         TRYRONZA DISTRICT COURT         342         91         6,253         Court Clerk           Court Clerk         WAINUT RIDGE DISTRICT COURT         4,955         2,693         11,512         Court Clerk           Court Clerk         WEST MEMPHIS DISTRICT COURT         4,955         2,693         11,512         Court Clerk           Court Clerk         WEIGHTSVILLE DISTRICT COURT         4,955         2,693         11,512         Court Clerk           Court Clerk         WEIGHTSVILLE DISTRICT COURT         (10,073)         (9,140)         (4,980)         CEA           District Judge         Ashley County District Court         (10,007)         2,513			_		_	_	_
Court Clerk         SHERWOOD DISTRICT COURT         4,361         2,073         13,213         Count Clerk           Court Clerk         SILOAM SPRINGS DISTRICT COURT         (7,084)         (2,665)         11,415         (6,085)           Court Clerk         SPRINGALE DISTRICT COURT         5,723         2,884         16,095         (6,085)           Court Clerk         TEXARKANA DISTRICT COURT         2         4,366         11,802         (6,085)           Court Clerk         TRUMANN DISTRICT COURT         2,884         2,402         6,158         (6,001)           Court Clerk         TRUMANN DISTRICT COURT         (335)         -         -         -           Court Clerk         WEST MEMPHIS DISTRICT COURT         (335)         -         -         -           Court Clerk         WEST MEMPHIS DISTRICT COURT         (10,073)         (9,140)         (4,980)         (52,000)           Court Clerk         WEST MEMPHIS DISTRICT COURT         (10,073)         (9,140)         (4,980)         (52,000)         (52,000)         (52,000)         (52,000)         (52,000)         (52,000)         (52,000)         (52,000)         (52,000)         (52,000)         (52,000)         (52,000)         (52,000)         (52,000)         (52,000)         (52,000)			6 990		5 259	15.061	(748)
Court Clerk         SILOAM SPRINGS DISTRICT COURT         (7,084)         (2,665)         11,415         (           Court Clerk         SPRINGDALE DISTRICT COURT         5,723         2,884         16,095         (           Court Clerk         TEXARANA DISTRICT COURT         2         4,366         11,802         (           Court Clerk         TRUMANN DISTRICT COURT         2,854         2,402         6,158         (           Court Clerk         TRYRONZA DISTRICT COURT         942         921         6,253         (           Court Clerk         WASHUT RIDGE DISTRICT COURT         (335)         2         6,253         (           Court Clerk         WEST MEMPHIS DISTRICT COURT         (335)         2,693         11,512         (           Court Clerk         WEST MEMPHIS DISTRICT COURT         (30,073)         (9,140)         (4,980)         (52,000)           Court Clerk         WEST MEMPHIS DISTRICT COURT         (10,073)         (9,140)         (4,980)         (52,000)           Ustrict Judge         ASHOWN DISTRICT COURT         (10,073)         (9,140)         (4,980)         (52,000)           District Judge         Ashdown District Court         (1,163)         0.5         1.5         1.5         1.5         1.5						,	(739)
Court Clerk         SPRINGDALE DISTRICT COURT         5,723         2,884         16,095         Court Clerk           Court Clerk         TEXARKANA DISTRICT COURT         2         4,366         11,802         (           Court Clerk         TRUMANN DISTRICT COURT         2,854         2,402         6,158         (           Court Clerk         TYRONZA DISTRICT COURT         942         921         6,253         (           Court Clerk         WAINUT RIDGE DISTRICT COURT         (335)         -         -         -           Court Clerk         WEST MEMPHIS DISTRICT COURT         (10,073)         (9,140)         (4,980)         (52,000)           Court Clerk         WRIGHTSVILLE DISTRICT COURT         (10,073)         (9,140)         (4,980)         (52,000)           Court Clerk         WRIGHTSVILLE DISTRICT COURT         (10,073)         (9,140)         (4,980)         (52,000)           District Judge         Abdown District Court         (10,073)         (9,140)         (4,980)         (52,000)           District Judge         Ashley County District Court         (1,163)         -         -         -           District Judge         Ashley County District Court         10,501         5,115         20,958         (1,000)							(588)
Court Clerk         TEXARKANA DISTRICT COURT         2         4,366         11,802         0           Court Clerk         TRUMANN DISTRICT COURT         2,854         2,402         6,158         0           Court Clerk         TYRONZA DISTRICT COURT         942         921         6,253         0           Court Clerk         WAINUT RIDGE DISTRICT COURT         (335)         -         -         -           Court Clerk         WEST MEMPHIS DISTRICT COURT         4,595         2,693         11,512         0           Court Clerk         WRIGHTSVILLE DISTRICT COURT         (10,073)         (9,140)         (4,980)         15,512         0           District Judge         Ashdown District Court         (10,073)         (9,140)         (4,980)         15,522         15,522         15,523         938,640         (52,420)         15,523         938,640         (52,420)         15,523         938,640         (52,420)         15,523         938,640         (52,420)         15,523         938,640         (52,420)         15,523         938,640         (52,420)         15,523         938,640         (52,420)         15,523         938,640         (52,420)         15,523         938,640         (52,420)         15,523         15,523         15,523							(888)
Court Clerk         TRUMANN DISTRICT COURT         2,854         2,402         6,158         0           Court Clerk         TYRONZA DISTRICT COURT         942         921         6,253         0           Court Clerk         WALNUT RIDGE DISTRICT COURT         (335)         -         -         -           Court Clerk         WEST MEMPHIS DISTRICT COURT         (4,955)         2,693         11,512         0           Court Clerk         WRIGHTSVILLE DISTRICT COURT         (10,073)         (9,140)         (4,980)         (52,000)           District Judge         Abndwn District Court         (10,073)         (9,140)         (4,980)         (52,000)           District Judge         Ashdown District Court         (10,073)         (9,140)         (4,980)         (52,000)           District Judge         Ashdown District Court         (10,073)         (9,140)         (4,980)         (52,000)							(624)
Court Clerk         TYRONZA DISTRICT COURT         942         921         6,253         Count Clerk           Court Clerk         WALNUT RIDGE DISTRICT COURT         (335)         -         -         -           Court Clerk         WEST MEMPHIS DISTRICT COURT         4,595         2,693         11,512         0           Court Clerk         WRIGHTSVILLE DISTRICT COURT         (10,073)         (9,140)         (4,980)         (52,000)           District Judge         ADJRS Pilot         (76,042)         25,531         938,640         (52,000)           District Judge         Ashdown District Court         -         -         -         -           District Judge         Ashley County District Court         -         -         -         -           District Judge         Bradley County District Court         -         -         -         -           District Judge         Bradley County District Court         10,501         5,115         20,958         (1,50)           District Judge         Cabot District Court         10,501         5,115         20,958         (1,50)           District Judge         Cabot District Court         (19,232)         (9,063)         -         -           District Judge         Cherokee							(419)
Court Clerk         WALNUT RIDGE DISTRICT COURT         (335)         -         -           Court Clerk         WEST MEMPHIS DISTRICT COURT         4,595         2,693         11,512         (10,073)         (9,140)         (4,980)           Court Clerk         WRIGHTSVILLE DISTRICT COURT         (10,073)         (9,140)         (4,980)         (52,000)           District Judge         Abflown District Court         (10,63)         -							(319)
Court Clerk         WEST MEMPHIS DISTRICT COURT         4,595         2,693         11,512         Court Clerk           Court Clerk         WRIGHTSVILLE DISTRICT COURT         (10,073)         (9,140)         (4,980)           District Judge         ADJRS Pilot         (76,042)         25,531         938,640         (52,000)           District Judge         Ashdown District Court         (1,163)         -         -         -           District Judge         Ashley County District Court         -					921	0,233	(313)
Court Clerk         WRIGHTSVILLE DISTRICT COURT         (10,073)         (9,140)         (4,980)           District Judge         ADJRS Pilot         (76,042)         25,531         938,640         (52,051)           District Judge         Ashdown District Court         (1,163)         -         -           District Judge         Ashley County District Court         -         -         -           District Judge         Biscoe District Court         -         -         -         -           District Judge         Bradley County District Court         - <td< td=""><td></td><td></td><td></td><td></td><td>2.002</td><td>11 512</td><td>(649)</td></td<>					2.002	11 512	(649)
District Judge Ashdown District Court (1,163)						,	(649)
District Judge Ashdown District Court (1,163)							(53.500)
District Judge Ashley County District Court	-				25,531	938,640	(52,508)
District Judge Biscoe District Court	-		(1,163)		-	-	-
District Judge Bradley County District Court	-	• •	-		-	-	-
District Judge Bradley County District Court 10,501 5,115 20,958 (1), District Judge Cabot District Court 10,501 5,115 20,958 (1), District Judge Camden District Court 10,501 (19,232) (9,063) 10, District Judge Charleston District Court (17,489) (7,130) 10, District Judge Cherokee Village District Judge Chicot County 10,6485 (2,647) 10, District Judge Chicot County 10,6485 (2,647) 10, District Judge Chicot County 10,6485 (2,647) 10, District Judge City of Ozark 10, District Judge City of Ozark 10, District Judge Clarksville District Court 10,541, District Judge Cossett District Court 10,541, District Judge Cosset	-		-		-	-	-
District Judge Brinkley District Court 10,501 5,115 20,958 (1, District Judge Cabot District Court 1	-		-		-	-	-
District Judge Cabot District Court (19,232) (9,063) - District Judge Charleston District Court (19,232) (9,063) - District Judge Charleston District Court (17,489) (7,130) - District Judge Cherokee Village District Judg (6,485) (2,647) - District Judge Chicot County District Judge City of Ozark District Judge Clarksville District Court (28,727) (12,007) - District Judge Crossett District Court District Judge Crossett District Court District Judge Crossett District Court	-		-				
District Judge     Camden District Court     (19,232)     (9,063)     -       District Judge     Charleston District Court     (17,489)     (7,130)     -       District Judge     Cherokee Village District Judge     (6,485)     (2,647)     -       District Judge     City of Ozark     -     -     -       District Judge     Clarksville District Court     (28,727)     (12,007)     -       District Judge     Crossett District Court     -     -     -       District Judge     Dermott District Court     -     -     -	-	•	10,501		5,115	20,958	(1,071)
District Judge Charleston District Court (17,489) (7,130) - District Judge Cherokee Village District Judg (6,485) (2,647) - District Judge Chicot County District Judge City of Ozark District Judge Clarksville District Court (28,727) (12,007) - District Judge Crossett District Court District Judge Dermott District Court District Judge Crossett District Court District Judge Crossett District Court District Judge Crossett District Court	-		-		-	-	-
District Judge Cherokee Village District Judg (6,485) (2,647) - District Judge Chicot County District Judge City of Ozark District Judge City of Ozark District Judge Clarksville District Court (28,727) (12,007) District Judge Crossett District Court District Judge Dermott District Court	-					-	-
District Judge Chicot County	-					-	-
District Judge City of Ozark	-		(6,485)		(2,647)	-	-
District Judge Clarksville District Court (28,727) (12,007) - District Judge Crossett District Court District Judge Dermott District Court  District Judge Crossett District Court  District Judge Crossett District Court	-	•	-		-	-	-
District Judge Crossett District Court	District Judge	City of Ozark	-		-	-	-
District Judge Dermott District Court	-		(28,727)		(12,007)	-	-
·	District Judge	Crossett District Court	-		-	-	-
	District Judge	Dermott District Court	-		-	-	-
District Judge Devalls Bluff District Court	District Judge	Devalls Bluff District Court	-		-	-	-
District Judge East Camden District Court (4,253) (2,078) -	District Judge	East Camden District Court	(4,253)		(2,078)	-	-
District Judge Elkins District Court	District Judge	Elkins District Court	-		-	-	-
District Judge Franklin County District Court	District Judge	Franklin County District Court	-		-	-	-
District Judge Grant County District Court	District Judge	Grant County District Court	-		-	-	-



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



		Schedule of Deferred Inflows and Outflows				
Division	Employer	2024	2025	2026	2027	
Municipal	City of Cedarville	\$ 443	\$ 303	\$ 2,095	(115)	
Municipal	City of Centerton	327,192	177,113	533,717	(26,744)	
Municipal	CITY OF CHARLESTON	23,104	22,179	126,917	(6,542)	
Municipal	CITY OF CHERRY VALLEY	6,839	2,061	(986)	(576)	
Municipal	CITY OF CLARKSVILLE	95,366	44,646	241,492	(15,079)	
Municipal	CITY OF CLINTON	37,629	22,582	82,313	(4,291)	
Municipal	CITY OF CORNING	34,009	33,134	133,377	(7,136)	
Municipal	CITY OF COTTER	37,422	26,583	77,093	(3,768)	
Municipal	City of Crawfordsville	17,087	8,344	27,117	(1,551)	
Municipal	CITY OF CROSSETT	82,584	54,554	325,099	(18,811)	
Municipal	City of Danville	40,865	36,411	48,379	(1,396)	
Municipal	City of Dardanelle	413,219	337,054	376,042	(14,058)	
Municipal	City of Decatur	59,605	52,744	188,269	(9,887)	
Municipal	CITY OF DES ARC	58,181	20,747	169,591	(8,848)	
Municipal	City of DeWitt	74,728	46,533	174,633	(9,109)	
Municipal	CITY OF DIERKS	33,586	21,686	62,646	(3,601)	
Municipal	CITY OF DOVER	21,598	9,415	58,369	(3,389)	
Municipal	City of Elkins	27,043	24,095	32,016	(923)	
Municipal	CITY OF ELM SPRINGS	10,495	(13,052)	29,765	(2,253)	
Municipal	City of Emerson	· -		, <u>-</u>	-	
Municipal	CITY OF ENGLAND	18,637	25,230	191,587	(10,072)	
Municipal	CITY OF EUDORA	52,172	32,947	133,800	(6,879)	
Municipal	CITY OF FARMINGTON	69,079	42,705	203,881	(11,701)	
Municipal	CITY OF FLIPPIN	44,451	28,220	98,591	(5,073)	
Municipal	CITY OF FORDYCE	(2,510)	(17,155)	119,669	(8,089)	
Municipal	CITY OF FOREMAN	21,740	6,352	39,028	(2,134)	
Municipal	CITY OF FULTON	/	-	-	(=,== :,	
Municipal	CITY OF GASSVILLE	29,242	16,421	96,418	(5,439)	
Municipal	City of Gentry	124,041	91,373	233,963	(11,629)	
Municipal	City of Goshen	25,149	10,156	29,336	(1,535)	
Municipal	CITY OF GRAVETTE	37,868	2,237	106,271	(7,098)	
Municipal	CITY OF GREEN FOREST	78,395	1,742	200,571	(12,244)	
Municipal	City of Greenbrier	476,763	389,904	437,564	(16,223)	
Municipal	City of Greenland	45,055	36,474	69,080	(2,586)	
Municipal	City of Greers Ferry	56,681	45,626	49,373	(1,929)	
Municipal	CITY OF GUM SPRINGS	(15,006)	.5,626	-	(1)323)	
Municipal	City of Guy	49,975	44,528	59,166	(1,705)	
Municipal	CITY OF HACKETT	16,473	8,296	35,589	(1,940)	
Municipal	CITY OF HAMBURG	125,113	72,602	208,115	(1,263)	
Municipal	CITY OF HAMPTON	11,598	6,417	58,683	(3,455)	
Municipal	CITY OF HARDY	37,430	16,015	18,639	(2,424)	
Municipal	CITY OF HARRISBURG	62,400	30,444	121,158	(6,698)	
Municipal	CITY OF HARRISON	207,155	68,607	791,134	(44,709)	
Municipal	CITY OF HARRISON  CITY OF HASKELL	31,513	4,012	60,391	(3,548)	
Municipal	CITY OF HASKELL CITY OF HAZEN	85,528	33,754	215,541	(11,848)	
Municipal	CITY OF HAZEN CITY OF HEBER SPRINGS	94,223	86,159	215,541	(11,848)	
Municipal	City of Helena-West Helena	118,984	(47,860)	351,727	(30,146)	
	CITY OF HOLLY GROVE	118,984	(47,000)	331,/2/	(30,146)	
Municipal	CITY OF HOLLY GROVE	-	247057	922.402	(44.245)	
Municipal		358,237 13,207	247,057	822,102	(44,345)	
Municipal	CITY OF HORATIO	12,207	5,666	50,268	(2,752)	



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



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



		Schedule of Deferred Inflows and Outflows					
Division	Employer	2024	2025	2026	2027		
Municipal	STAR CITY WATER & SEWER	\$ 7,149	\$ (6,062)	\$ 40,842	\$ (2,986)		
Municipal	STUTTGART-N.ARK.CO. LIBRARY	(10,320)	1,131	18,150	(1,008)		
Municipal	Town of Bigelow	-	-	=	=		
Municipal	Town of Emerson	10,840	5,596	6,846	(358)		
Municipal	Town of Fountain Hill	4,242	(3,521)	4,247	(231)		
Municipal	TOWN OF HIGHFILL	104,852	71,938	102,499	(4,699)		
Municipal	Town of Imboden	3,597	(20)	14,979	(917)		
Municipal	Van Buren Municipal Utilities	131,922	55,429	351,037	(20,079)		
Municipal	VILONIA WATERWORKS ASSOCIATION	102,943	69,485	183,523	(9,636)		
Municipal	WARREN WATER & SEWER	38,657	15,957	93,762	(5,558)		
Municipal	WYNNE WATER UTILITIES	43,608	18,298	158,920	(9,075)		
Other	Alpine Public Water Authority	354	(413)	5,440	(349)		
Other	Benton County Solid Waste Dist	33,346	42,570	95,102	(5,600)		
Other	BOONE COUNTY AIRPORT	3,731	2,408	11,322	(600)		
Other	Boston Mt. Solid Waste	64,672	41,643	198,915	(10,242)		
Other	Buffalo Island Regional Water	12,733	2,508	30,222	(1,854)		
Other	BYLTHEVILLE-GOSNELL AIRPORT	22,989	14,860	64,803	(3,895)		
Other	CLARK CO COUNTRY WATER FAC	(1,005)	12,311	24,389	(969)		
Other	Fulton County Water Authority	10,933	3,567	19,673	(1,069)		
Other	Hardin Public Water Authority	84,900	41,910	56,685	(2,802)		
Other	Highway 71 Water District	31,794	20,878	67,418	(3,470)		
Other	HOT SPRING CO SOLID WASTE MGMT	37,060	14,259	199,563	(10,537)		
Other	James Fork Regional Water Dist	61,767	29,603	160,305	(8,716)		
Other	Jefferson Public Water Authority	27,012	24,068	31,981	(921)		
Other	KIMZEY REGIONAL WATER DIST	27,475	6,457	108,162	(6,741)		
Other	Lake Catherine Waterworks & Sewer Facilities Board	19,517	17,390	23,108	(667)		
Other	Little River RDA Water System	30,391	11,708	53,009	(2,902)		
Other	Madison County Water Facil Bd	53,631	29,757	121,748	(6,308)		
Other	Magnet Butterfield Water	11,475	3,367	20,867	(1,110)		
Other	MARION COUNTY REGIONAL AIRPORT	(118)	-	20,007	(1,110)		
Other	Milltown-Washburn Water Users	9,050	8,267	45,774	(2,570)		
Other	Montgomery Co Reg Pub Water Au	4,562	338	15,021	(855)		
Other	NE Ark Regional Solid Waste Mg	71,342	57,092	148,240	(7,709)		
Other	NEVADA CO-PRESCOTT SOLID WASTE	1,906	(268)	12,119	(805)		
Other	NO GARLAND CO REG WATER DIST	34,634	12,268	84,544	(5,059)		
Other	Northeast Public Water Authority	42,554	21,784	61,816	(3,000)		
Other	PARAGOULD HOUSING AUTHORITY	58,395	26,561	114,223	(6,234)		
Other	PARON-OWENSVILLE WATER AUTHOR.	(18,753)	20,301	114,225	(0,234)		
Other	Phillips County Sewer Facilities Board	1,078	961	1,277	(37)		
Other	Pulaski Area Geographic InfoSy	24,689	11,445	78,443	(4,036)		
Other	PULASKI CO SOLID WASTE MGMT	38,382	25,206	75,754	(3,690)		
Other	RIVERSOUTH RURAL WATER DIST	9,136	3,873	30,580	(1,700)		
Other	SALINE CO REG SOLID WASTE MGMT	12,551	5,372	30,335	(1,649)		
Other	Sardis Water Association	40,770	1,061	97,774	(6,229)		
Other Other	SE White Co Water Authority	32,639	9,120	49,216	(2,664)		
	South Bend Fire District 10	(1,739)	(2,236)	1,465	(206)		
Other	SW BOONE CO WATER ASSOC	17,135	10,743	39,523	(2,049)		
Other	SW White Co Water Assn	31,651	13,639	78,875	(4,468)		
Other	Texarkana Regional Airport	220,807	179,134	197,394	(7,511)		
Other	UPPER SW AR SOLID WASTE MGMT	57,992	36,481	193,782	(11,099)		



		Schedule of Deferred Inflows and Outflows				
Division	Employer	2024	2025	2026	2027	
Other	WASHINGTON WATER AUTHORITY	\$ 34,503	\$ 4,646	\$ 160,836	\$ (9,627)	
Other	Watson Chapel Public Water	56,800	18,680	73,537	(4,012)	
School District	ALMA SCHOOL DIST #30	-	-	-	-	
School District	Alpena School Dist #5	-	-	-	-	
School District	ARKADELPHIA SCHOOL DIST #1	(1,733)	98	1,394	(84)	
School District	ASHDOWN SCHOOL DIST #31	-	-	-	-	
School District	ATKINS SCHL DIST #18	(2,277)	(2,591)	(2,435)	-	
School District	BALD KNOB SCHOOL DIST	(2,655)	(2,893)	(1,402)	-	
School District	Barton Schl Dist #4	-	-	-	-	
School District	BAUXITE SCHOOL DIST #14	-	-	-	-	
School District	Beebe School Dist	-	-	-	-	
School District	BENTON SCHOOL DIST #8	(2,128)	(219)	2,048	(107)	
School District	Bentonville School Dist #6	-	-	-	-	
School District	BERGMAN SCHOOL DIST #3	465	277	1,496	(79)	
School District	BERRYVILLE SCHOOL DIST	(2,529)	(1,095)	, <u>-</u>		
School District	BLYTHEVILLE SCHL DIST #5	(431)	-	-	-	
School District	BOONEVILLE SCHOOL DIST #65	772	348	2,329	(130)	
School District	BRADLEY SCHOOL DIST #20	=	_	-	-	
School District	BRINKLEY SCHO DIST	=	_	_	_	
School District	Brookland School District No. 14	=	_	_	_	
School District	CABOT SCHL DIST #4	(2,774)	(690)	_	_	
School District	Cedarville School District No. 44	(=,,, .,	(050)	_	_	
School District	Clarendon School District No. 6	_	_	_	_	
School District	CLARKSVILLE SCHOOL DIST #17	1,113	398	3,254	(181)	
School District	CLINTON SCHOOL DIST	-	-	3,234	(101)	
School District	CONCORD SCHL DIST					
School District	CONWAY SCHOOL DIST	(2,882)	(2,354)	_		
School District	Corning School District No. 8	(2,562)	(2,334)	_		
School District	Cossatot River Schl Dist	1,197	457	2,520	(117)	
School District	COTTER SCHOOL DIST #60	1,137	437	2,320	(11/)	
School District	Crossett School Dist #52	-	_	_	_	
School District	Cutter Morning Star Schools	-	-	-	-	
School District	DARDANELLE SCHOOL DIST #15	-	-	-	-	
School District		-	-	-	-	
School District	DEER SCHOOL DIST #21 DES ARC SCHL DIST #5	(428)		150	- (52)	
School District	DOLLARWAY SCHOOLS	(70)	(702)	130	(52)	
		(70)	-	-	-	
School District	DOVER SCHL DIST #17	- (45)	-	-	-	
School District	DUMAS SPECIAL SCHOOL DIST	(45)	- (4.204)	-	-	
School District	EL DORADO SCHOOL DIST #15	(1,661)	(1,391)	-	-	
School District	ENGLAND SCHL DIST #2	(9)	(2.255)	-	- (70)	
School District	FAIRVIEW SCHL DIST	(2,318)	(2,266)	928	(78)	
School District	FAYETTEVILLE SCHOOL DIST #1	(9,743)	(7,525)	1,654	(86)	
School District	Flippin Schl Dist #26	<del>-</del>	-	-	-	
School District	FORDYCE SCHOOL DIST #39	-	-	=	-	
School District	Foreman School District No. 25	<del>-</del>	-	-	-	
School District	FORREST CITY SCHOOL DIST	(1,861)	2,484	6,992	(396)	
School District	Fouke School District No. 15	- -	-	-	-	
School District	FT SMITH SCHOOL DIST	(5,720)	(2,532)	4,801	(297)	
School District	GENOA CENTRAL SCHL DIST #1	-	-	-	-	
School District	GENTRY SCHOOL DIST #19	(105)	-	-	-	



		Schedule of Deferred Inflows and Outflows				
Division	Employer	2024	2025	2026	2027	
School District	GREEN FOREST SCHOOL DIST	\$ - \$	- :	\$ -	\$ -	
School District	GREENWOOD SCHOOL DIST #25	(1,152)	(789)	(751)	-	
School District	HAMBURG SCHOOL DIST #51	-	-	-	-	
School District	Harrison School District No. 1	-	-	-	-	
School District	Hazen School District No. 2	-	-	-	-	
School District	Heber Springs Schl Dist #1	-	-	-	-	
School District	HELENA, W. HELENA SCHL DIST #2	(2,050)	(3,919)	842	(116)	
School District	Highland School District No. 42	-	-	-	-	
School District	HOPE SCHOOL DIST #1A	2,715	695	6,530	(376)	
School District	HORATIO SCHOOL DIST #55	440	209	1,157	(64)	
School District	HOT SPRINGS SCHOOL DIST	(8,695)	(5,692)	(2,950)	-	
School District	Hoxie School District No. 46	=	=	=	-	
School District	HUNTSVILLE SCHL DIST	(2,007)	(1,847)	=	-	
School District	Izard Co Consol Schl Dist #1	-	-	-	-	
School District	Jackson County School District No. 5	-	-	-	-	
School District	Jasper School District No. 1	=	=	=	-	
School District	JONESBORO PUBLIC SCHOOLS	(2,587)	(2,591)	(2,090)	-	
School District	JUNCTION CITY SCHOOL DIST #75	(893)	(748)	-	-	
School District	LAFAYETTE COUNTY SCHOOL DIST.	(86)	-	-	-	
School District	LAKE HAMILTON SCHOOL DIST #5	-	-	-	-	
School District	LAKE SIDE PUBLIC SCHOOLS	-	-	-	-	
School District	Lavaca School District No. 3	-	-	-	-	
School District	LEE COUNTY SCHOOL DIST	608	331	1,649	(89)	
School District	LITTLE ROCK SCHL DIST	(4,026)	2,735	14,082	(782)	
School District	LONOKE SCHL DIST #1	-	-	-	-	
School District	MAGAZINE SCHOOL DIST #15	-	-	-	-	
School District	MAGNOLIA SCHOOL DIST #14	(847)	-	-	-	
School District	MALVERN SCHOOL DIST	-	-	-	-	
School District	MARION SCHOOL DIST #3	(5)	-	-	-	
School District	MCCRORY PUBLIC SCHOOLS	(4,524)	(4,225)	(379)	-	
School District	Mcneil Schl Dist#37 (Stephens)	-	-	-	-	
School District	MOUNTAIN HOME SCHOOL DIST #9	791	568	1,376	(67)	
School District	MOUNTAIN VIEW SCHOOL DIST	-	-	-	-	
School District	MOUNTAINBURG SCHOOL DIST #16	-	-	-	-	
School District	Newport School District	-	-	-	-	
School District	NO LITTLE ROCK SCHL DIST	118	(14)	2,150	(134)	
School District	OSCEOLA SCHL DIST #1	-		-	-	
School District	OZARK SCHOOL DIST #14	-	-	=	-	
School District	PARAGOULD SCHOOL DIST #1	-	-	-	-	
School District	PIGGOTT SCHL DIST #52	(418)	-	-	-	
School District	PINE BLUFF SCHOOLS	(1,691)	(1,753)	4,446	(360)	
School District	Pocahontas School District No. 19	-	-	, -		
School District	POTTSVILLE SCHL DIST #61	(867)	(943)	(53)	(36)	
School District	PULASKI CO SPECIAL SCHL DIST	(1,580)	43	1,312	(93)	
School District	ROGERS SCHOOL DIST #30	-	-	, -	=	
School District	RUSSELLVILLE SCHL DIST #14	(8,293)	(4,580)	(1,218)	(4)	
School District	Searcy Co Schl Dist (was MARSH	(551)	(1,052)	(306)	(11)	
School District	SHERIDAN SCHOOL DIST #37	(1,461)	226	992	(50)	
School District	SHIRLEY SCHOOL DIST #3	(1).01/			-	
School District	SILOAM SPRINGS SCHL DIST #21	(4,471)	(3,953)	(103)	_	
33301 DI34101	S.EG. M. G. MINGS SCHEDIST HET	(4,471)	(3,333)	(103)		



		Schedule of Deferred Inflows and Outflows				
Division	Employer	2024	2025	2026	2027	
School District	Smackover School Dist #39	\$ -	\$ -	\$ -	\$ -	
School District	SO CONWAY CO SCHL DIST	(394)	(1,279)	4,208	(193)	
School District	South Central Co-Op	=	-	=	=	
School District	SOUTH MISS. CO SCHL DIST #57	(1,113)	(141)	=	=	
School District	South pike Co SD (old Murfreesb	(1,733)	-	=	=	
School District	SOUTHSIDE SCHL DIST #3	(1,839)	-	=	=	
School District	Springdale School Dist #50	=	-	=	=	
School District	Stuttgart School District	-	-	-	-	
School District	TEXARKANA SCHL DIST #7	-	-	-	-	
School District	TRUMANN SCHL DIST #22	-	-	-	-	
School District	TWO RIVERS SCHOOL DISTRICT	550	356	1,187	(63)	
School District	Valley Springs School District No. 2	-	-	-	-	
School District	VAN BUREN SCHOOL DIST #42	(3,345)	(1,154)	(57)	(67)	
School District	VILONIA SCHOOL DIST	-	-	-	-	
School District	WALDRON SCHOOL DIST	750	135	999	(49)	
School District	WARREN SCHOOL DIST #1	(2,446)	(1,983)	(277)	-	
School District	WATSON CHAPEL SCHOOL DIST #24	-	-	-	-	
School District	WEST MEMPHIS SCHOOL CAFETERIA	-	-	-	-	
School District	WHITE HALL SCHOOL DIST	-	-	-	-	
School District	WYNNE SCHOOL DIST #9	-	-	-	-	
School District	YELLVILLE SUMMITT SCHL DIST #4	(18)	-	=	=	
State	10th JD Victim Assistance Ofc	1,121	3,301	10,841	(376)	
State	15th Jud Victim/Witness Office	4,516	2,134	16,500	(931)	
State	21ST JUDICIAL DRUG TASK FORCE	2,080	1,681	10,955	(466)	
State	3RD JUD DRUG TASK FORCE	(2,251)	(6,609)	19,240	(1,283)	
State	ABSTRACTERS BOARD OF EXAMINERS	(699)	-	, -	-	
State	ADMIN OFFICE OF THE COURTS M	1,368,020	471,828	4,479,259	(254,328)	
State	APPRAISERS LICENSING/CERT BD	20,231	22,928	52,036	(2,483)	
State	AR BURIAL ASSOC BD M	-,	-	-	-	
State	AR Child Abuse & Neglect Prev	_	_	_	_	
State	AR CLAIMS COMMISSION M	45,605	23,965	97,409	(5,003)	
State	AR CO CONSERV DIST	9,826	(4,268)	20,476	(1,341)	
State	AR CRIME INFO CENTER M	(130,386)	69,810	399,762	(21,549)	
State	AR DEV. & FINANCE AUTHORITY	48,949	62,862	634,026	(34,758)	
State	AR Disability Determ for SSA	4,193,900	1,100,982	6,513,405	(368,963)	
State	AR Economic Dev Comm M	(199,514)	(50,477)	725,825	(43,815)	
State	AR EMPLOYMENT SECURITY DIV M	91,958	(2,178,615)	5,410,553	(340,891)	
State	AR ETHICS COMM	66,368	15,483	138,724	(7,842)	
State	AR Forestry Commission	(743)	-	-	(7,0.2)	
State	AR GAME & FISH COMM M	2,695,256	1,259,183	6,818,540	(359,639)	
State	AR GEOLOGICAL COMM M	(136,783)	(22,452)	142,494	(9,088)	
State	AR HISTORY COMMISSION M	(150), 65)	(22).32)	- 12,131	(5)000)	
State	AR Lottery Commission	266,897	94,474	797,381	(44,726)	
State	AR MINORITY HEALTH COMM	7,787	176	57,416	(3,851)	
State	AR MOTOR VEHICLE COMM M	(13,456)	(12,056)	24,748	(1,722)	
State	AR PUBLIC DEFENDER COMM	2,009,694	964,454	4,546,561	(249,411)	
State	AR PUBLIC EMPLOYEES RET SYSTEM	2,009,694	304,434	4,540,561	(243,411)	
State	AR REAL ESTATE COMMISSION	60,630	34,035	133,846	(7,833)	
State	AR SCHOOL FOR THE BLIND M		54,035	133,040	(7,033)	
		(413)	1 21 5	10 201	/E24\	
State	AR SCHOOL FOR THE DEAF M	4,637	1,315	10,391	(521)	



			Schedule of Deferred Inflows and Outflows					vs	;	
Division	Employer	2024	ļ.		2025		2026		2027	
State	AR SECURITIES DEPT	\$ 10	4,328	\$	42,135	\$	409,083	\$	(23,307)	
State	AR STATE BD OF ACCOUNTANCY	(1	5,297)		(21,311)		61,510		(4,113)	
State	AR STATE BD OF PHARMACY	11	0,046		53,774		224,962		(12,747)	
State	AR State Board of Massage		-		-		-		-	
State	AR STATE BOARD OF OPTOMETRY	(	1,399)		(2,118)		16,868		(727)	
State	AR State Library	9	1,225		59,561		359,121		(20,423)	
State	AR STATE UNIVERSITY	(10	4,502)		(132,144)		455,307		(29,939)	
State	AR STATE UNIVERSITY AT BEEBE	(8-	4,440)		(42,340)		96,725		(6,004)	
State	AR TECH. UNIVERSITY	(65-	4,232)		(480,217)		1,598,939		(107,180)	
State	AR WATERWAYS COMM M		143		(8,569)		18,631		(1,436)	
State	ARK TOBACCO CONTROL BOARD	(34	1,431)		(136,544)		-		-	
State	ARK TOWING & RECOVERING BOARD		136		2,180		28,490		(1,690)	
State	ARK VET CHILD WELFARE M		6,373		2,175		18,379		(1,024)	
State	ARK. FAIR HOUSING COMMISSION	(13	1,643)		(73,863)		-		-	
State	ARK. NORTHEASTERN COLLEGE	27	0,080		139,083		393,052		(18,750)	
State	ARK. TOBACCO SETTLEMENT COMM.		1,411		6,461		9,167		(420)	
State	Arkansas Athletic Commission	:	3,521		1,076		8,825		(491)	
State	Arkansas Board of Geologists		8,325)		(964)		, <u> </u>			
State	Arkansas Board of Parole		3,907		60,876		299,902		(16,843)	
State	Arkansas Building Authority		-		-		-		-	
State	Arkansas Department of Rural Services		_		-		-		_	
State	Arkansas Dept of Agriculture	91	0,111		608,643		4,349,072		(244,260)	
State	Arkansas Science and Technology Authority		_		-		-		-	
State	ARKANSAS SENTENCING COMM	1	9,863		5,080		43,669		(2,035)	
State	ASHLEY CO CONSERVATION DIST		2,558		655		8,049		(506)	
State	ASSESSMENT COORDINATION DEPT		5,172		(12,246)		261,587		(15,397)	
State	Asu-Mountain Home		-,						(==,==:,	
State	ASU-NEWPORT	(1)	9,446)		(3,867)		45,428		(2,453)	
State	ATTORNEY GENERAL M	·	5,440,		72,819		2,456,802		(141,001)	
State	AUCTIONEERS LICENSING BD	03	(837)		247		10,536		(582)	
State	Auditor of State	10	9,758)		15,222		261,889		(16,282)	
State	Auditor of State - Court Reporters	1	-		15,222		201,005		(10,202)	
State	Auditor of State - General Assembly House								_	
State	Auditor of State - Trial Court Administrative Assistants									
State	BAXTER CO CONSERV DIST		4,461		1,251		12,489		(738)	
State	BD OF BARBER EXAMINERS		6,976		1,231		34,162		(1,730)	
State	BD OF COLLECTION AGENCIES		5,396)		5,595		26,911		(1,730)	
State	BD OF EXAM: SPCH, LANG, AUDIO		5,396) 6,866		7,358		7,358		(540)	
State	BD OF EXAMINERS IN COUNSELING		5,883 6,831		7,358 5,404		7,358 38,195			
									(2,207)	
State	BENTON CO CONSERV DIST		3,047)		(3,411)		7,276		(449)	
State	Black River Technical College		2,754		37,754		196,767		(11,456)	
State	BOONE CO CONSERV DIST		5,513		2,160		10,746		(598)	
State	BUFFALO CONSERV DIST	'	5,626		5,397		19,988		(1,008)	
State	CALHOUN COUNTY CONS. DIST.	/2	716		144		2,239		(127)	
State	CAPITOL ZONING DIST COMMISSION	(2)	6,306)		(16,408)		12,476		(837)	
State	CARROLL CO CONSERV DIST(INACTI		650		1,505		17,936		(1,119)	
State	CHICOT CO CONSERV DIST	(*	7,907)		(7,425)		(2,339)			
State	CLARK CO CONSERV DIST		(155)		4,240		7,328		(363)	
State	CLAY CO CONSERV DIST		8,207		11,985		27,509		(1,286)	
State	CLEBURNE CO CONSERV DIST		8,111		4,825		15,808		(881)	



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



		Schedule of Deferred Inflows and Outflows				
Division	Employer	2024	2025	2026	2027	
State	DRG TSK FORCE 13TH JUD DIST	\$ 13,72	8 \$ 9,290	\$ 38,744	\$ (2,103)	
State	DRG TSK FORCE 14TH JUDICIAL DI	19,24	5 12,418	38,547	(1,937)	
State	DRG TSK FORCE 15TH JUDICIAL DI	20,79	1 15,725	47,028	(2,210)	
State	DRG TSK FORCE 5TH JUDICIAL DIS	28,21	.7 12,210	79,873	(4,457)	
State	DRG TSK FORCE-BATESVILLE	10,68	4 6,858	37,683	(2,067)	
State	Drug CRT Juv Prob & Intake Ofc			-	-	
State	Drug Task Force/10th Jud.	26	0 (3,580)	11,262	(837)	
State	EAST AR COMMUNITY COLLEGE	359,81	.7 251,617	550,853	(27,100)	
State	EDUCATIONAL T.V. COMM	(29,55	5) 1,561	29,420	(1,722)	
State	FAULKNER CO CONSERV DIST	(6,62	3) 4,672	9,172	(578)	
State	FIRE PROTECTION LICENSING Bd	18,54	2 11,608	21,135	(1,089)	
State	First Judicial Drug Task Force	23,86		27,863	(1,508)	
State	FRANKLIN CO CONSERV DIST	2,85		12,506	(723)	
State	FULTON CO CONSERV DIST	5,85		21,662	(1,191)	
State	GARLAND CO CONSERV DIST	4,55		7,494	(406)	
State	GEN. ASSEMBLY HOUSE-REGULAR	126,42		732,830	(46,899)	
State	GEN. ASSEMBLY SENATE-REGULAR	50,11		260,754	(15,967)	
State	GENERAL ASSEMBLY SENATE	(10,86			(489)	
State	Geographic Information Ofc	57,78		168,613	(9,191)	
State	GOVERNOR'S OFFICE	132,05			(40,756)	
State	Grant County Conservation District	132,03	- (55,010)		(40,730)	
State	GREENE CO CONSERV DIST	8,82	1 343	20,392	(1,186)	
State	Health Svcs Permit Agency	9,62		,	(3,083)	
State	Hearing Instrument Dispensers Board	(3,52			(46)	
State	HEMPSTEAD CO CONSERV DIST	5,04		9,260	(412)	
State	HENDERSON STATE UNIVERSITY	(635,71	•		(15,421)	
State	Home Inspector Registration Bd	1,64			(439)	
State	HOT SPRINGS CO CONSERV DIST	(6,76	•		(433)	
State	HOUSE, SPEAKER'S OFFICE M	139,09		412,369	(23,254)	
State	INDEPENDENCE CO CONSERV DIST	9,49		30,094	(1,315)	
State	Insurance Department	519,67	,	1,814,967	(103,243)	
State	IZARD CO CONSERV DIST	(13,10			(103,243)	
State	JACKSON CO CONSERV DIST	2,16		6,190	(345)	
State	JEFFERSON CO CONSERV DIST	(9,05			(107)	
State	JOHNSON CO CONSERV DIST	7,42		6,859	(378)	
	JUD DISCIPLINE & DISABILITY CO	· ·	,			
State State	LAFAYETTE CONSERV DIST	9,93 84		) 69,282 4,549	(4,101) (266)	
	L'Aigle Creek Conservatio		10) -	4,549	(200)	
State		-	-	400.026	(22.527)	
State	LAW ENFORCE STDS & TRNG DIV	120,10	,	480,936	(23,527)	
State	LAWRENCE CO CONSERV DIST	5,25		19,240	(1,133)	
State	LEE CO CONSERV DIST	4,64		6,560	(365)	
State	LEG AUDIT DIV M	1,944,12		5,372,786	(297,092)	
State	LEG COUNCIL / LOCAL AFFAIRS M	796,01		1,871,075	(107,092)	
State	LIEUTENANT GOVERNOR	5,03		33,093	(1,833)	
State	LINCOLN CO CONSERV DIST	7,19		13,499	(493)	
State	LIQUIFIED PETROLEUM GAS DIV	4,15			(2,861)	
State	LITTLE RIVER CONSERV DIST	(7,17				
State	LOGAN CO CONSERV DIST	19,41		21,623	(1,028)	
State	LONOKE CO CONSERV DIST	3,19		18,293	(877)	
State	MADISON CO CONSERV DIST	4,04	3 464	16,114	(1,029)	



		Schedule of Deferred Inflows and Outflows					
Division	Employer	20	24	2025	2026	2027	
State	MARTIN LUTHER KING, JR. COMM	\$	21,685	\$ 9,267	\$ 46,281	\$ (2,484)	
State	MFG HOME COMM/ MOBILE HOME STD		12,284	6,051	30,036	(1,688)	
State	MILLER CO CONSERV DIST INACTIV		(8,272)	(6,114)	-	-	
State	MINE CREEK CONSERV DIST		17,914	5,888	22,800	(1,088)	
State	MISSISSIPPI CO CONSERV DIST		2,092	912	5,921	(327)	
State	MONROE CO CONSERV DIST		866	1,663	6,563	(416)	
State	MONTGOMERY COUNTY CONS. DIST.		2,283	1,157	4,271	(230)	
State	NATIONAL PARK COMM. COLLEGE		47,978	19,911	136,421	(7,600)	
State	NEVADA CO CONSERV DIST		(606)	(1,110)	(51)	(92)	
State	NEWTON COUNTY CONSERVATION DIST		2,546	905	5,439	(299)	
State	NORTH ARKANSAS COLLEGE	3	377,603	187,869	1,012,083	(52,772)	
State	NORTHWEST AR COMM COLLEGE		536,514	282,111	764,727	(39,439)	
State	Ofc of Health Info Technology		-	- /		-	
State	Ofc of Medicaid InspectorGen'l	(2	204,942)	(60,884)	118,751	(8,694)	
State	Oil & Gas Commission		172,660)	(27,719)	254,024	(15,168)	
State	OUACHITA CONSERV DIST	,-	(625)	(3,176)	1,363	(168)	
State	OuachitaVoTec/ColloftheOuachit		(85,985)	(48,254)	27,063	(2,581)	
State	OZARKA TECH COLLEGE		19,069	(7,881)	99,727	(5,708)	
State	PARKS & TOURISM M		38,715	1,212,388	6,623,081	(355,013)	
State	PERRY COUNTY CONSERVATION DIST	1,0	-	1,212,300	0,023,001	(333,013)	
State	PHILLIPS CO CONSERV DIST		1,407	1,533	15,868	(882)	
	PHILLIPS COMM. COLLEGE-U OF A				40,900		
State State	PIKE CO CONSERV DIST		(50,398) 385	(39,785) 132		(3,279)	
					3,069	(183)	
State	POINSETT CO CONSERV DIST		3,190	(621)	8,404	(492)	
State	POPE CO CONSERV DIST		802	162	4,134	(254)	
State	POTEAU RIVER CONSERV DIST		4,392	775	8,609	(511)	
State	PRAIRIE CO CONSERV DIST		(4,263)	(3,991)	2,886	(256)	
State	PROF BAIL BONDSMAN LICENSE BD		9,558	10,493	34,808	(1,956)	
State	PROSECUTING ATTORNEY		177,376	112,698	853,638	(51,980)	
State	PROSECUTOR COORDINATOR M		123,767	69,552	225,729	(11,991)	
State	PUBLIC SERVICE COMM M	2	217,891	16,283	1,178,617	(70,894)	
State	PULASKI CONSERV DIST		1,495	164	4,230	(260)	
State	Pulaski Technical College	(3	305,735)	(205,151)	135,548	(14,676)	
State	RANDOLPH COUNTY CONSERV DIST		(4,011)	(2,873)	5,685	(445)	
State	RICH MOUNTAIN COMMUNITY COLLEG		(7,333)	(19,428)	92,620	(5,788)	
State	RICH MT. CONSERV DIST		1,812	1,984	9,627	(482)	
State	S. AR COMMUNITY COLLEGE		(36,556)	62,781	258,338	(14,474)	
State	SEBASTIAN CO CONSERV DIST		20,804	9,709	32,970	(1,956)	
State	SECRETARY OF STATE M	4	118,073	184,209	1,676,380	(93,573)	
State	SENATE CLERK M	1	103,567	55,263	269,182	(14,151)	
State	SHARP COUNTY CONSERV DIST		5,137	947	20,740	(1,029)	
State	SOCIAL WORK LICENSING BD		9,887	4,691	22,406	(1,216)	
State	SOIL & WATER CONSERV M	1	(58,426)	59,749	639,643	(34,017)	
State	South Central Drug Task Force		11,478	5,189	24,736	(1,415)	
State	SOUTHEAST AR TECH COLLEGE	3	318,560	97,025	630,022	(36,549)	
State	SOUTHERN AR UNIVERSITY	1	(45,341)	3,317	278,681	(16,141)	
State	SOUTHERN AR UNIVERSITY TECH.		(74,348)	(29,916)	159,349	(9,543)	
State	SPINAL CORD COMMISSION		68,697	34,417	228,063	(12,257)	
State	ST BD ELECTION COMM		56,370	31,818	107,923	(5,559)	
State	ST BD EMBALMERS & FUNERAL DIR		-	-	-	-	



		Schedule of Deferred Inflows and Outflows				
Division	Employer	2024	2025	2026	2027	
State	ST BD OF ARCHITECTS	7,951	13,824	24,459	(1,347)	
State	ST BD OF CHIROPRACTIC EXAM - F	6,092	2,710	13,620	(760)	
State	ST BD OF DENTAL EXAMINERS	9,941	4,531	25,272	(1,373)	
State	ST BD OF DISPENSING OPTICIANS	2,019	1,083	3,643	(190)	
State	ST BD OF EXAMINERS IN PSYCH	1,573	3,823	17,158	(930)	
State	ST BD OF NURSING	107,213	59,230	350,981	(18,873)	
State	ST BD OF PHYSICAL THERAPY	6,492	2,221	19,988	(1,184)	
State	St Board of Licens for Pro Eng	29,594	12,201	68,862	(3,810)	
State	ST DIETETICS LICENSING BD	(5,727)	(5,636)	(2,464)	-	
State	ST MEDICAL BD	27,342	54,709	241,693	(12,953)	
State	ST. FRANCIS CO CONSERV DIST	1,555	3,467	11,293	(533)	
State	STATE BANK DEPT M	566,251	251,145	1,397,774	(76,012)	
State	STATE BD VETERINARY EXAM M	5,730	2,884	12,226	(655)	
State	STATE CAPITOL POLICE	(62,029)	(34,237)	(10,579)	(434)	
State	State Military- Civ Firefghtrs	341,279	166,373	1,173,713	(65,778)	
State	STATE MILITARY DEPT M	635,154	218,056	3,016,337	(169,134)	
State	STATE POLICE (NON-TROOPERS) M	569,381	629,050	3,606,708	(192,682)	
State	STATE TREASURER M	88,461	(28,993)	374,845	(24,618)	
State	STATE: CONST OFFICERS SUB-DIV	(685,978)	(687,225)	(486,264)	(2.,010)	
State	STATE: GOVERNORS SUB-DIVISION	(402,138)	(403,867)	(288,653)	_	
State	Statewide Shared Services	2,065,273	58,953	1,133,227	(64,875)	
State	STONE CO CONSERV DIST	64,853	27,432	57,525	(2,865)	
State	STUDENT LOAN AUTHORITY M	04,633	27,432	37,323	(2,803)	
State	SUPREME COURT M	- 271,984	38,299	667,822	(39,711)	
State	Supreme Court -Bar of Arkansas	101,895	53,714	309,948	(17,464)	
State	Twentieth (20th) Judicial District Drug Task Force	12,494	11,093	42,094	(2,126)	
State	U OF A AT FAYETTEVILLE	(65,209)	(32,074)	1,002,632	(58,681)	
State	U OF A COMM COLLEGE AT HOPE	(152,064)	(72,864)	73,289	(5,078)	
State	U of A Comm College/Morrilton	(7,769)	(4,104)	82,212	(4,621)	
State	U OF A MEDICAL SCIENCES	(11,412)	(310,986)	1,013,691	(60,247)	
State	UA COMM COLLEGE BATESVILLE	58,937	22,361	182,006	(9,638)	
State	UA Cooperative Extension Svc	31,404	(81,548)	280,923	(19,212)	
State	UALR HUMAN RESOURCES	(249,290)	(214,543)	533,082	(38,115)	
State	UNION CO CONSERV DIST	408	(983)	10,924	(667)	
State	UNIV OF AR AT MONTICELLO	44,151	5,297	196,974	(12,131)	
State	UNIV OF AR AT PINE BLUFF	25,579	25,171	116,542	(5,701)	
State	UNIV. OF CENTRAL ARKANSAS	(510,900)	(367,217)	982,212	(71,255)	
State	UNIVERSITY OF ARK-FT. SMITH	(74,434)	(27,793)	107,493	(7,194)	
State	VAN BUREN CO CONSERV DIST	966	424	9,853	(567)	
State	VOCATION & TECH EDUC/ REHAB	2,387,371	1,415,833	1,955,930	(95,796)	
State	WAR MEMORIAL STADIUM Comm.	-	-	-	-	
State	WASHINGTON CO CONSERV DIST	(4,817)	(8,731)	5,039	(680)	
State	WHITE CO CONSERV DIST	(802)	(2,057)	677	(259)	
State	WILDLIFE OFFICERS MAIL W/00150	(846,539)	(248,982)	87,154	(6,524)	
State	WOODRUFF CO CONSERV DIST	· //		-	-	
State	WORKERS' COMP COMM M	136,816	13,476	1,018,270	(58,405)	
State	YELL CO CONSERV DIST	17,464	3,906	19,412	(1,082)	
	Total for All Employers	\$ 154,568,993	\$ 76,394,136	\$ 441,722,105	\$ (24,480,337)	

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

