

Arkansas Public Employees Retirement System (Including District Judges)

GASB Statement No. 68 – Employer Level Reporting
June 30, 2024





October 31, 2024

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, 2024.

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 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, 2024. This information was checked for internal consistency, but it was not audited by us.

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


Please see the actuarial valuation report as of June 30, 2024 for additional discussions of the nature of actuarial calculations and more information related to participant data, economic and demographic assumptions, and benefit provisions.

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

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

Respectfully submitted,
Gabriel, Roeder, Smith & Company


Mita D. Drazilov, ASA, FCA, MAAA


Heidi G. Barry, ASA, FCA, MAAA

MDD/HGB:rmn



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SECTION A

SYSTEM WIDE RESULTS

Executive Summary as of June 30, 2024

Actuarial Valuation Date June 30, 2024
 Measurement Date of the Net Pension Liability and Pension Expense June 30, 2024

Membership

Number of	
- Retirees and Beneficiaries	42,986
- Inactive, Nonretired Members	15,370
- Active Members	43,405
- Total	101,761
Covered Payroll	\$ 2,256,616,749

Net Pension Liability

Total Pension Liability	\$ 13,533,079,393
Plan Fiduciary Net Position	11,044,957,481
Net Pension Liability	\$ 2,488,121,912
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	81.61%
Net Pension Liability as a Percentage of Covered Payroll	110.26%

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*	3.97%
Last year ending June 30 in the 2024 to 2123 projection period for which projected benefit payments are fully funded	2123

Total Pension Expense \$ 416,444,431

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 96,558,878	\$ 101,727,931
Changes in assumptions	86,709,936	-
Net difference between projected and actual earnings on pension plan investments	793,359,106	721,179,557
Total	\$ 976,627,920	\$ 822,907,488

* 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 28, 2024. In describing this index, Fidelity notes that the municipal curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.

Statement of Pension Expense Under GASB Statement No. 68

Fiscal Year Ended June 30, 2024

1. Service Cost	\$ 256,766,391
2. Interest on the Total Pension Liability	909,087,161
3. Current-Period Benefit Changes	0
4. Employee Contributions (made negative for addition here)	(101,308,467)
5. Projected Earnings on Plan Investments (made negative for addition here)	(711,583,052)
6. Pension Plan Administrative Expense	12,163,206
7. Other Changes in Plan Fiduciary Net Position	(4,995,084)
8. Recognition of Outflow (Inflow) of Resources due to Liabilities	63,516,667
9. Recognition of Outflow (Inflow) of Resources due to Assets	<u>(7,202,391)</u>
10. Total Pension Expense	\$ 416,444,431

Statement of Outflows and Inflows Arising from Current Reporting Period Fiscal Year Ended June 30, 2024

A. Outflows (Inflows) of Resources Due to Liabilities

1. Difference between expected and actual experience of the Total Pension Liability (gains) or losses	\$ (140,435,716)
2. Assumption Changes (gains) or losses	\$ -
3. Recognition period for Liabilities: Average of the expected remaining service lives of all employees {in years}	3.6281
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	\$ (38,707,785)
5. Outflow (Inflow) of Resources to be recognized in the current pension expense for Assumption Changes	\$ -
6. Outflow (Inflow) of Resources to be recognized in the current pension expense due to Liabilities: 4. + 5.	\$ (38,707,785)
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.	\$ (101,727,931)
8. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses for Assumption Changes: 2. - 5.	\$ -
9. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Liabilities: 7. + 8.	\$ (101,727,931)

B. Outflows (Inflows) of Resources Due to Assets

1. Net difference between projected and actual earnings on pension plan investments (gains) or losses	\$ (297,734,485)
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	\$ (59,546,897)
4. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Assets: 1. - 3.	\$ (238,187,588)



Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods Fiscal Year Ended June 30, 2024

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

	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
1. Due to Liabilities	\$ 118,233,760	\$ 54,717,093	\$ 63,516,667
2. Due to Assets	486,375,801	493,578,192	(7,202,391)
3. Total	\$ 604,609,561	\$ 548,295,285	\$ 56,314,276

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

	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
1. Differences between expected and actual experience	\$ 67,940,890	\$ 54,717,093	\$ 13,223,797
2. Assumption Changes	50,292,870	-	50,292,870
3. Net Difference between projected and actual earnings on pension plan investments	486,375,801	493,578,192	(7,202,391)
4. Total	\$ 604,609,561	\$ 548,295,285	\$ 56,314,276

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

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows of Resources
1. Differences between expected and actual experience	\$ 96,558,878	\$ 101,727,931	\$ (5,169,053)
2. Assumption Changes	86,709,936	-	86,709,936
3. Net Difference between projected and actual earnings on pension plan investments	793,359,106	721,179,557	72,179,549
4. Total	\$ 976,627,920	\$ 822,907,488	\$ 153,720,432

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

Year Ending June 30	Net Deferred Outflows of Resources
2025	\$ (21,860,535)
2026	343,467,459
2027	(108,339,595)
2028	(59,546,897)
2029	-
Thereafter	-
Total	\$ 153,720,432



Schedules of Required Supplementary Information

Schedule of Changes in Net Pension Liability and Related Ratios

Current Period

Fiscal Year Ended June 30, 2024

A. Total Pension Liability

1. Service cost	\$	256,766,391
2. Interest on the Total Pension Liability		909,087,161
3. Changes of benefit terms		0
4. Difference between expected and actual experience of the Total Pension Liability		(140,435,716)
5. Changes of assumptions		0
6. Benefit payments, including refunds of employee contributions		(701,829,398)
7. Net change in Total Pension Liability	\$	323,588,438
8. Total Pension Liability – Beginning		13,209,490,955
9. Total Pension Liability – Ending		<u><u>\$ 13,533,079,393</u></u>

B. Plan Fiduciary Net Position

1. Contributions – employer	\$	348,024,606
2. Contributions – employee		101,308,467
3. Net investment income		1,009,317,537
4. Benefit payments, including refunds of employee contributions		(701,829,398)
5. Pension plan administrative expense		(12,163,206)
6. Other		4,995,084
7. Net change in Plan Fiduciary Net Position	\$	749,653,090
8. Plan Fiduciary Net Position – Beginning		10,295,304,391
9. Plan Fiduciary Net Position – Ending		<u><u>\$ 11,044,957,481</u></u>

C. Net Pension Liability

\$ 2,488,121,912

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

81.61%

E. Covered-employee payroll

\$ 2,256,616,749

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

110.26%



SECTION B

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

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2024

Division	Employer	2024 Employer Contribution	Proportionate Share	As of June 30, 2024 Net Pension		
				Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate	Net Pension Liability at a Discount Rate
				7.00%	1% Higher 8.00%	1% Lower 6.00%
County	AR RIVER VALLEY REG LIBRARY	\$ 24,565.31	0.00705850%	\$ 175,624	\$ 73,351	\$ 299,678
County	ARKANSAS COUNTY	610,952.05	0.17554852%	4,367,861	1,824,272	7,453,146
County	ASHLEY COUNTY	617,850.78	0.17753078%	4,417,182	1,844,871	7,537,305
County	ASSOC OF ARKANSAS COUNTIES	570,214.38	0.16384312%	4,076,617	1,702,631	6,956,177
County	BAXTER COUNTY	1,430,578.07	0.41105659%	10,227,589	4,271,633	17,451,953
County	Baxter County Library	101,987.61	0.02930471%	729,137	304,530	1,244,170
County	BENTON COUNTY	6,416,122.91	1.84358313%	45,870,596	19,158,217	78,271,770
County	BOONE COUNTY	1,184,277.65	0.34028561%	8,466,721	3,536,193	14,447,277
County	BRADLEY COUNTY	256,284.89	0.07363988%	1,832,250	765,254	3,126,479
County	CALHOUN COUNTY	394,285.70	0.11329248%	2,818,855	1,177,317	4,809,983
County	CARROLL COUNTY	794,292.78	0.22822891%	5,678,614	2,371,718	9,689,761
County	CHICOT COUNTY	265,388.94	0.07625580%	1,897,337	792,438	3,237,541
County	CLARK COUNTY	628,572.20	0.18061143%	4,493,833	1,876,885	7,668,098
County	CLAY COUNTY	347,821.82	0.09994173%	2,486,672	1,038,578	4,243,159
County	CLAY COUNTY, WESTERN DIST	113,025.26	0.03247623%	808,048	337,488	1,378,821
County	CLEBURNE COUNTY	714,209.97	0.20521824%	5,106,080	2,132,595	8,712,813
County	CLEVELAND COUNTY	249,419.43	0.07166718%	1,783,167	744,754	3,042,725
County	COLUMBIA COUNTY	720,125.77	0.20691806%	5,148,374	2,150,259	8,784,981
County	CONWAY COUNTY	873,436.54	0.25096977%	6,244,434	2,608,037	10,655,255
County	CRAIGHEAD COUNTY	2,418,494.25	0.69492048%	17,290,469	7,221,501	29,503,772
County	CRAWFORD COUNTY	1,268,931.60	0.36460974%	9,071,935	3,788,965	15,479,991
County	CRITTENDEN COUNTY	1,463,538.09	0.42052719%	10,463,229	4,370,050	17,854,040
County	CROSS COUNTY	463,527.66	0.13318819%	3,313,885	1,384,070	5,654,681
County	DALLAS COUNTY	435,791.23	0.12521851%	3,115,589	1,301,250	5,316,318
County	DESHA COUNTY	423,709.92	0.12174712%	3,029,217	1,265,176	5,168,936
County	DRAINAGE DIST # 9 (GR. LAKE)	17,709.75	0.00508865%	126,612	52,880	216,045
County	DREW COUNTY	614,120.78	0.17645901%	4,390,515	1,833,733	7,491,802
County	E. Cen. AR Reg. Library	30,339.34	0.00871758%	216,904	90,592	370,116
County	FAULKNER COUNTY	2,549,728.81	0.73262889%	18,228,700	7,613,361	31,104,732
County	FRANKLIN COUNTY	799,256.56	0.22965519%	5,714,101	2,386,539	9,750,316
County	FULTON COUNTY	393,522.99	0.11307332%	2,813,402	1,175,040	4,800,678
County	GARLAND COUNTY	3,150,739.56	0.90532092%	22,525,488	9,407,948	38,436,602
County	GRANT COUNTY	578,857.79	0.16632669%	4,138,411	1,728,440	7,061,620
County	GREENE COUNTY	1,178,692.93	0.33868092%	8,426,794	3,519,517	14,379,148
County	HEMPSTEAD COUNTY	747,573.87	0.21480489%	5,344,608	2,232,218	9,119,827
County	HOT SPRINGS COUNTY	672,466.78	0.19322392%	4,807,647	2,007,952	8,203,578
County	HOWARD COUNTY	456,787.64	0.13125154%	3,265,698	1,363,945	5,572,458
County	INDEPENDENCE COUNTY	1,125,140.90	0.32329349%	8,043,936	3,359,614	13,725,854
County	IZARD COUNTY	531,109.06	0.1526076%	3,797,042	1,585,865	6,479,123
County	JACKSON COUNTY	562,237.34	0.16155103%	4,019,587	1,678,812	6,858,864
County	JEFFERSON COUNTY	1,906,330.65	0.54775743%	13,628,873	5,692,206	23,255,769
County	JOHNSON COUNTY	794,212.83	0.22820594%	5,678,042	2,371,479	9,688,786
County	LAFAYETTE COUNTY	373,939.23	0.10744620%	2,673,392	1,116,563	4,561,771
County	LAWRENCE COUNTY	531,900.10	0.15283405%	3,802,697	1,588,227	6,488,773
County	LEE COUNTY	241,540.63	0.06940332%	1,726,839	721,228	2,946,610
County	LINCOLN COUNTY	372,858.63	0.10713571%	2,665,667	1,113,337	4,548,589
County	LITTLE RIVER COUNTY	629,812.29	0.18096775%	4,502,698	1,880,588	7,683,226
County	LOGAN COUNTY	845,971.92	0.24307819%	6,048,082	2,526,029	10,320,207
County	LONOKE COUNTY	1,131,099.40	0.32500558%	8,086,535	3,377,405	13,798,543
County	MADISON COUNTY	760,865.21	0.21862397%	5,439,631	2,271,905	9,281,971



Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2024

		As of June 30, 2024				
Division	Employer	2024 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
				7.00%	8.00%	6.00%
County	MARION COUNTY	\$ 539,550.04	0.15503215%	\$ 3,857,389	\$ 1,611,069	\$ 6,582,096
County	MILLER COUNTY	1,177,664.05	0.33838528%	8,419,438	3,516,445	14,366,596
County	MISSISSIPPI COUNTY	1,363,339.21	0.39173644%	9,746,880	4,070,862	16,631,691
County	MONROE COUNTY	197,557.44	0.05676537%	1,412,392	589,897	2,410,049
County	MONTGOMERY COUNTY	560,096.18	0.16093580%	4,004,279	1,672,419	6,832,743
County	NEVADA COUNTY	333,457.19	0.09581426%	2,383,976	995,686	4,067,922
County	NEWTON COUNTY	361,164.35	0.10377552%	2,582,061	1,078,418	4,405,928
County	OUACHITA COUNTY	902,238.39	0.25924558%	6,450,346	2,694,038	11,006,615
County	PERRY COUNTY	289,404.50	0.08315633%	2,069,031	864,147	3,530,512
County	PHILLIPS COUNTY	443,996.38	0.12757615%	3,174,250	1,325,751	5,416,415
County	Phillips County Library	16,150.45	0.00464061%	115,464	48,224	197,023
County	PIKE COUNTY	444,613.06	0.12775334%	3,178,659	1,327,592	5,423,938
County	POINSETT COUNTY	682,271.61	0.19604120%	4,877,744	2,037,228	8,323,189
County	POLK COUNTY	652,533.75	0.18749644%	4,665,140	1,948,433	7,960,410
County	POPE COUNTY	1,766,700.31	0.50763661%	12,630,618	5,275,277	21,552,386
County	PRAIRIE COUNTY	342,083.65	0.09829295%	2,445,648	1,021,444	4,173,158
County	PULASKI COUNTY	9,632,974.51	2.76790042%	68,868,737	28,763,572	117,514,888
County	RANDOLPH COUNTY	570,343.04	0.16388009%	4,077,536	1,703,015	6,957,747
County	Randolph County Nursing Home	1,123,958.43	0.32295373%	8,035,483	3,356,083	13,711,429
County	SALINE COUNTY	2,236,968.86	0.64276170%	15,992,695	6,679,475	27,289,302
County	Saline County Library	275,220.59	0.07908079%	1,967,626	821,795	3,357,480
County	SCOTT COUNTY	433,134.29	0.12445508%	3,096,594	1,293,317	5,283,906
County	SEARCY COUNTY	381,829.08	0.10971324%	2,729,799	1,140,122	4,658,021
County	SEBASTIAN COUNTY JUDGE	2,704,598.39	0.77712850%	19,335,904	8,075,793	32,994,022
County	SEVIER COUNTY	1,582,441.63	0.45469246%	11,313,303	4,725,090	19,304,572
County	SHARP COUNTY	459,405.05	0.13200361%	3,284,411	1,371,760	5,604,389
County	ST FRANCIS COUNTY	786,280.69	0.22592675%	5,621,333	2,347,794	9,592,020
County	STONE COUNTY	378,149.89	0.10865608%	2,703,496	1,129,136	4,613,138
County	UNION COUNTY	1,169,323.39	0.33598871%	8,359,809	3,491,540	14,264,847
County	VAN BUREN COUNTY	676,713.48	0.19444415%	4,838,008	2,020,632	8,255,385
County	WASHINGTON COUNTY	5,691,091.76	1.63525558%	40,687,152	16,993,311	69,426,947
County	WHITE CO PUBLIC LIBRARY	129,402.84	0.03718210%	925,136	386,390	1,578,615
County	WHITE COUNTY	1,607,840.16	0.46199037%	11,494,884	4,800,929	19,614,415
County	WHITE RIVER REG LIBRARY	28,119.90	0.00807986%	201,037	83,965	343,041
County	WOODRUFF COUNTY	251,081.64	0.07214480%	1,795,051	749,717	3,063,003
County	YELL CO LIBRARY	30,236.20	0.00868795%	216,167	90,284	368,858
County	YELL COUNTY	624,448.04	0.17942641%	4,464,348	1,864,570	7,617,787
Court Clerk	Alpena District Court	643.44	0.00018488%	4,600	1,921	7,849
Court Clerk	BERRYVILLE DISTRICT COURT	17,137.84	0.00492432%	122,523	51,173	209,069
Court Clerk	BLYTHEVILLE DISTRICT COURT	6,526.98	0.00187544%	46,663	19,489	79,624
Court Clerk	BOONEVILLE DISTRICT COURT	1,998.59	0.00057427%	14,289	5,968	24,381
Court Clerk	CAMDEN DISTRICT COURT	3,082.88	0.00088582%	22,040	9,205	37,609
Court Clerk	Cherokee Village District Cour	4,327.92	0.00124357%	30,942	12,923	52,797
Court Clerk	CLARENDON DISTRICT COURT	7,425.31	0.00213356%	53,086	22,172	90,583
Court Clerk	CONWAY DISTRICT COURT	19,203.74	0.00551793%	137,293	57,341	234,271
Court Clerk	DEQUEEN DISTRICT COURT	20,702.24	0.00594850%	148,006	61,816	252,551
Court Clerk	DERMOTT DISTRICT COURT	2,590.57	0.00074436%	18,521	7,735	31,603
Court Clerk	DEVALLS BLUFF DISTRICT COURT	5,216.95	0.00149902%	37,297	15,578	63,643
Court Clerk	DUMAS DISTRICT COURT	10,118.65	0.00290745%	72,341	30,214	123,440
Court Clerk	EAST CAMDEN DISTRICT COURT	3,595.48	0.00103311%	25,705	10,736	43,862



Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2024

		As of June 30, 2024				
		Net Pension		Liability Under	Net Pension Liability	Net Pension Liability
		2024 Employer	Proportionate	Current Discount	at a Discount Rate	at a Discount Rate
Division	Employer	Contribution	Share	Rate	1% Higher	1% Lower
				7.00%	8.00%	6.00%
Court Clerk	ELKINS DISTRICT COURT	\$ 8,519.12	0.00244785%	\$ 60,905	\$ 25,438	\$ 103,927
Court Clerk	EUREKA SPRINGS DISTRICT COURT	11,758.61	0.00337867%	84,065	35,111	143,446
Court Clerk	FAYETTEVILLE DISTRICT COURT	15,823.00	0.00454652%	113,123	47,247	193,029
Court Clerk	FT. SMITH DISTRICT COURT	16,782.54	0.00482223%	119,983	50,112	204,734
Court Clerk	HOXIE DISTRICT COURT	-	0.00000000%	0	0	0
Court Clerk	LAKE VILLAGE DISTRICT COURT	-	0.00000000%	0	0	0
Court Clerk	Lake Village District Court	8,503.70	0.00244342%	60,795	25,392	103,739
Court Clerk	LITTLE ROCK DISTRICT COURT	32,301.95	0.00928151%	230,935	96,452	394,059
Court Clerk	LONOKE DISTRICT COURT	6,103.00	0.00175361%	43,632	18,223	74,452
Court Clerk	MARION DISTRICT COURT	5,728.56	0.00164602%	40,955	17,105	69,884
Court Clerk	MAUMELLE DISTRICT COURT	2,089.04	0.00060026%	14,935	6,238	25,485
Court Clerk	MCCRORY DISTRICT COURT	330.96	0.00009510%	2,366	988	4,038
Court Clerk	MCGHEE DISTRICT COURT	3,931.83	0.00112976%	28,110	11,740	47,965
Court Clerk	NEWPORT DISTRICT COURT	6,657.69	0.00191299%	47,598	19,879	81,219
Court Clerk	NORTH LITTLE ROCK DIST. COURT	79,364.63	0.02280432%	567,399	236,979	968,188
Court Clerk	OSCEOLA DISTRICT COURT	-	0.00000000%	0	0	0
Court Clerk	PINE BLUFF DISTRICT COURT	10,108.70	0.00290459%	72,270	30,184	123,318
Court Clerk	SHERWOOD DISTRICT COURT	10,712.26	0.00307802%	76,585	31,986	130,681
Court Clerk	SILOAM SPRINGS DISTRICT COURT	9,397.18	0.00270015%	67,183	28,060	114,638
Court Clerk	SPRINGDALE DISTRICT COURT	11,802.98	0.00339142%	84,383	35,243	143,987
Court Clerk	TEXARKANA DISTRICT COURT	9,388.70	0.00269771%	67,122	28,034	114,535
Court Clerk	TRUMANN DISTRICT COURT	7,391.28	0.00212378%	52,842	22,070	90,168
Court Clerk	TYRONZA DISTRICT COURT	4,201.41	0.00120722%	30,037	12,545	51,254
Court Clerk	WALNUT RIDGE DISTRICT COURT	-	0.00000000%	0	0	0
Court Clerk	WEST MEMPHIS DISTRICT COURT	9,437.94	0.00271186%	67,474	28,181	115,136
Court Clerk	WRIGHTSVILLE DISTRICT COURT	-	0.00000000%	0	0	0
District Judge	ADJRS Pilot	1,143,945.10	0.32869662%	8,178,373	3,415,762	13,955,251
District Judge	Ashdown District Court	-	0.00000000%	0	0	0
District Judge	Brinkley District Court	22,269.00	0.00639869%	159,207	66,494	271,665
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	Clarksville District Court	-	0.00000000%	0	0	0
District Judge	East Camden District Court	-	0.00000000%	0	0	0
District Judge	Hot Springs District Court	-	0.00000000%	0	0	0
District Judge	Little Rock District Court	4,271.54	0.00122737%	30,538	12,755	52,110
District Judge	Newport District Court	-	0.00000000%	0	0	0
District Judge	Ouachita County 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	Woodruff County District Court	-	0.00000000%	0	0	0
Municipal	ALMA WATER & SEWER DEPT	97,805.74	0.02810311%	699,240	292,043	1,193,155
Municipal	AR MUNICIPAL LEAGUE	1,233,372.47	0.35439232%	8,817,713	3,682,788	15,046,197
Municipal	ARKANSAS CITY	7,866.80	0.00226041%	56,242	23,490	95,969
Municipal	BATESVILLE WATERWORKS	299,809.66	0.08614611%	2,143,420	895,216	3,657,447
Municipal	BRADFORD WATER & SEWER	11,568.12	0.00332394%	82,704	34,542	141,122
Municipal	BRINKLEY MUN WATER & SEWER DPT	58,456.36	0.01679662%	417,920	174,548	713,123
Municipal	CADDO VALLEY	23,777.16	0.00683203%	169,989	70,997	290,063
Municipal	CAMDEN WATER & UTILITIES	178,947.15	0.05141796%	1,279,342	534,327	2,183,018
Municipal	CAMMACK VILLAGE	8,157.11	0.00234383%	58,317	24,357	99,510



Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2024

		As of June 30, 2024				
Division	Employer	2024 Employer Contribution	Proportionate Share	Net Pension		
				Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
				7.00%	8.00%	6.00%
Municipal	CAVE CITY	\$ 47,662.41	0.01369513%	\$ 340,752	\$ 142,318	\$ 581,445
Municipal	CENTRAL ARKANSAS WATER	4,027,740.84	1.15731497%	28,795,407	12,026,630	49,135,344
Municipal	City of Alexander	49,978.64	0.01436066%	357,311	149,234	609,701
Municipal	CITY OF ALMA	236,512.94	0.06795868%	1,690,895	706,216	2,885,276
Municipal	CITY OF ARKADELPHIA	635,656.39	0.18264697%	4,544,479	1,898,038	7,754,520
Municipal	CITY OF ASH FLAT	70,383.80	0.02022380%	503,193	210,162	858,628
Municipal	CITY OF ASHDOWN	241,868.10	0.06949741%	1,729,180	722,206	2,950,605
Municipal	CITY OF AUGUSTA	122,520.51	0.03520455%	875,932	365,840	1,494,656
Municipal	City of Austin	49,730.46	0.01428935%	355,536	148,493	606,673
Municipal	City of Batesville	390,031.41	0.11207007%	2,788,440	1,164,614	4,758,084
Municipal	CITY OF BEEBE	350,405.42	0.10068409%	2,505,143	1,046,293	4,274,677
Municipal	CITY OF BENTONVILLE	4,213,002.19	1.21054722%	30,119,891	12,579,810	51,395,390
Municipal	CITY OF BETHEL HEIGHTS	-	0.00000000%	0	0	0
Municipal	CITY OF BISCOE	7,206.94	0.00207081%	51,524	21,520	87,919
Municipal	CITY OF BONO	65,598.51	0.01884881%	468,981	195,874	800,251
Municipal	CITY OF BRADFORD	8,274.80	0.00237765%	59,159	24,708	100,946
Municipal	CITY OF BRINKLEY	72,639.51	0.02087195%	519,320	216,898	886,146
Municipal	CITY OF BRYANT	960,757.10	0.27606011%	6,868,712	2,868,772	11,720,499
Municipal	CITY OF CABOT	1,091,157.43	0.31352882%	7,800,979	3,258,141	13,311,282
Municipal	CITY OF CALICO ROCK	60,164.35	0.01728738%	430,131	179,648	733,959
Municipal	CITY OF CARLISLE	124,177.43	0.03568065%	887,778	370,788	1,514,869
Municipal	City of Cave Springs	104,292.30	0.02996693%	745,614	311,411	1,272,286
Municipal	City of Cedarville	1,708.18	0.00049082%	12,212	5,101	20,838
Municipal	City of Centerton	413,652.77	0.11885733%	2,957,315	1,235,146	5,046,246
Municipal	CITY OF CHARLESTON	91,971.64	0.02642676%	657,530	274,623	1,121,983
Municipal	CITY OF CHERRY VALLEY	8,539.64	0.00245375%	61,052	25,499	104,177
Municipal	CITY OF CLARKSVILLE	229,236.47	0.06586789%	1,638,873	684,488	2,796,509
Municipal	CITY OF CLINTON	49,345.41	0.01417871%	352,784	147,343	601,976
Municipal	CITY OF CORNING	109,781.85	0.03154428%	784,860	327,803	1,339,254
Municipal	CITY OF COTTER	51,279.55	0.01473446%	366,611	153,118	625,571
Municipal	City of Crawfordsville	22,145.02	0.00636306%	158,321	66,124	270,152
Municipal	CITY OF CROSSETT	269,960.26	0.07756930%	1,930,019	806,088	3,293,308
Municipal	City of Danville	109,861.69	0.03156722%	785,431	328,041	1,340,228
Municipal	City of Dardanelle	196,603.28	0.05649120%	1,405,570	587,047	2,398,409
Municipal	City of Decatur	155,603.68	0.04471054%	1,112,453	464,625	1,898,245
Municipal	CITY OF DES ARC	125,203.31	0.03597542%	895,112	373,851	1,527,384
Municipal	City of DeWitt	125,260.79	0.03599194%	895,523	374,022	1,528,086
Municipal	CITY OF DIERKS	45,291.43	0.01301386%	323,801	135,238	552,521
Municipal	CITY OF DOVER	49,517.21	0.01422808%	354,012	147,856	604,072
Municipal	City of Elkins	105,721.34	0.03037755%	755,830	315,679	1,289,719
Municipal	CITY OF ELM SPRINGS	37,464.38	0.01076487%	267,843	111,867	457,037
Municipal	CITY OF ENGLAND	133,068.41	0.03823535%	951,342	397,336	1,623,333
Municipal	CITY OF EUDORA	71,339.93	0.02049853%	510,028	213,017	870,292
Municipal	CITY OF FARMINGTON	177,287.27	0.05094102%	1,267,475	529,371	2,162,769
Municipal	CITY OF FLIPPIN	84,652.17	0.02432362%	605,201	252,767	1,032,692
Municipal	CITY OF FORDYCE	118,992.05	0.03419070%	850,706	355,304	1,451,612
Municipal	CITY OF FOREMAN	29,261.13	0.00840778%	209,196	87,372	356,963
Municipal	CITY OF GASSVILLE	88,034.92	0.02529560%	629,385	262,868	1,073,958
Municipal	City of Gentry	183,991.69	0.05286744%	1,315,406	549,390	2,244,557
Municipal	City of Goshen	28,164.33	0.00809263%	201,355	84,097	343,583



Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2024

		As of June 30, 2024				
Division	Employer	2024 Employer Contribution	Proportionate Share	Net Pension		
				Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
				7.00%	8.00%	6.00%
Municipal	CITY OF GRAVETTE	\$ 101,874.35	0.02927217%	\$ 728,327	\$ 304,192	\$ 1,242,789
Municipal	CITY OF GREEN FOREST	184,713.21	0.05307476%	1,320,565	551,544	2,253,359
Municipal	City of Greenbrier	244,829.74	0.07034840%	1,750,354	731,049	2,986,735
Municipal	City of Greenland	41,463.30	0.01191390%	296,432	123,807	505,820
Municipal	City of Greers Ferry	28,664.78	0.00823642%	204,932	85,592	349,688
Municipal	CITY OF GUM SPRINGS	-	0.00000000%	0	0	0
Municipal	City of Guy	47,608.22	0.01367956%	340,364	142,156	580,784
Municipal	CITY OF HACKETT	28,192.86	0.00810082%	201,558	84,182	343,931
Municipal	CITY OF HAMBURG	160,423.95	0.04609558%	1,146,914	479,018	1,957,049
Municipal	CITY OF HAMPTON	50,962.38	0.01464333%	364,344	152,171	621,702
Municipal	CITY OF HARDY	32,953.71	0.00946879%	235,595	98,398	402,010
Municipal	CITY OF HARRISBURG	96,118.30	0.02761825%	687,176	287,004	1,172,569
Municipal	CITY OF HARRISON	690,172.09	0.19831129%	4,934,227	2,060,819	8,419,569
Municipal	CITY OF HASKELL	54,218.87	0.01557903%	387,625	161,895	661,428
Municipal	CITY OF HAZEN	166,576.87	0.04786353%	1,190,903	497,390	2,032,110
Municipal	CITY OF HEBER SPRINGS	205,155.05	0.05894843%	1,466,709	612,583	2,502,734
Municipal	City of Helena-West Helena	498,232.17	0.14316004%	3,561,996	1,487,696	6,078,050
Municipal	CITY OF HOPE	575,930.46	0.16548556%	4,117,482	1,719,699	7,025,909
Municipal	CITY OF HORATIO	43,189.65	0.01240994%	308,774	128,962	526,880
Municipal	CITY OF HOT SPRINGS	3,147,577.65	0.90441239%	22,502,883	9,398,507	38,398,029
Municipal	CITY OF HUNTINGTON	16,495.64	0.00473979%	117,932	49,255	201,234
Municipal	CITY OF HUNTSVILLE	75,230.09	0.02161631%	537,840	224,633	917,749
Municipal	CITY OF HUTTIG	13,762.54	0.00395447%	98,392	41,094	167,892
Municipal	CITY OF JACKSONVILLE	900,015.63	0.25860690%	6,434,455	2,687,401	10,979,499
Municipal	CITY OF JASPER	55,325.23	0.01589693%	395,535	165,198	674,925
Municipal	City of Junction City	14,801.40	0.00425298%	105,819	44,196	180,566
Municipal	CITY OF KIBLER	11,716.44	0.00336656%	83,764	34,985	142,932
Municipal	City of Knoxville	28,533.59	0.00819873%	203,994	85,200	348,088
Municipal	CITY OF LAMAR	43,628.57	0.01253606%	311,912	130,273	532,235
Municipal	City of Lavaca	35,591.10	0.01022660%	254,450	106,273	434,184
Municipal	CITY OF LEPANTO	52,535.87	0.01509545%	375,593	156,869	640,897
Municipal	City of Leslie	12,557.76	0.00360830%	89,779	37,497	153,195
Municipal	CITY OF LEWISVILLE	38,774.37	0.01114127%	277,208	115,778	473,017
Municipal	CITY OF LINCOLN	145,240.29	0.04173276%	1,038,362	433,680	1,771,820
Municipal	CITY OF LOCKESBURG	22,810.12	0.00655417%	163,076	68,110	278,266
Municipal	CITY OF LOWELL	256,401.04	0.07367325%	1,833,080	765,600	3,127,896
Municipal	CITY OF MAGNOLIA	323,636.82	0.09299251%	2,313,767	966,363	3,948,120
Municipal	CITY OF MALVERN	208,901.72	0.06002499%	1,493,495	623,770	2,548,441
Municipal	CITY OF MAMMOTH SPRINGS	53,495.69	0.01537124%	382,455	159,735	652,606
Municipal	CITY OF MARKED TREE	103,916.04	0.02985882%	742,924	310,288	1,267,696
Municipal	CITY OF MARSHALL	46,199.78	0.01327486%	330,295	137,950	563,602
Municipal	CITY OF MARVELL	44,315.26	0.01273337%	316,822	132,323	540,612
Municipal	CITY OF MCRAE	31,838.11	0.00914824%	227,619	95,067	388,401
Municipal	CITY OF MELBOURNE	63,181.30	0.01815426%	451,700	188,656	770,763
Municipal	CITY OF MENA	276,668.01	0.07949668%	1,977,974	826,117	3,375,137
Municipal	CITY OF MONETTE	51,920.79	0.01491871%	371,196	155,033	633,394
Municipal	CITY OF MONTICELLO	491,811.90	0.14131527%	3,516,096	1,468,525	5,999,727
Municipal	CITY OF MORRILTON	523,807.09	0.15050864%	3,744,838	1,564,061	6,390,044
Municipal	CITY OF MOUNT IDA	50,941.58	0.01463735%	364,195	152,109	621,448
Municipal	CITY OF MOUNTAIN HOME	1,025,188.67	0.29457362%	7,329,351	3,061,161	12,506,514



Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2024

		As of June 30, 2024				
Division	Employer	2024 Employer Contribution	Proportionate Share	Net Pension		
				Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
				7.00%	8.00%	6.00%
Municipal	CITY OF MOUNTAIN PINE	\$ 24,399.23	0.00701078%	\$ 174,437	\$ 72,855	\$ 297,652
Municipal	CITY OF MOUNTAIN VIEW	114,494.41	0.03289837%	818,552	341,875	1,396,744
Municipal	City of Mtn View Wtr&Sewr Comm	72,358.49	0.02079120%	517,310	216,059	882,718
Municipal	City of Murfreesboro	35,660.03	0.01024641%	254,943	106,479	435,025
Municipal	CITY OF NASHVILLE	349,511.10	0.10042712%	2,498,749	1,043,622	4,263,767
Municipal	CITY OF NORMAN	12,676.41	0.00364239%	90,627	37,851	154,643
Municipal	CITY OF OLA	17,653.62	0.00507252%	126,210	52,713	215,361
Municipal	CITY OF PANGBURN	13,110.02	0.00376698%	93,727	39,146	159,932
Municipal	CITY OF PARAGOULD	759,204.63	0.21814683%	5,427,759	2,266,946	9,261,713
Municipal	CITY OF PARIS	254,331.59	0.07307862%	1,818,285	759,421	3,102,650
Municipal	City of Pea Ridge	314,060.23	0.09024081%	2,245,301	937,768	3,831,293
Municipal	CITY OF PERRYVILLE	88,434.21	0.02541033%	632,240	264,060	1,078,829
Municipal	CITY OF PIGGOTT	94,968.32	0.02728782%	678,954	283,571	1,158,541
Municipal	CITY OF PLUMMERSVILLE	27,727.82	0.00796720%	198,234	82,794	338,258
Municipal	City of Pottsville	72,713.42	0.02089318%	519,848	217,119	887,048
Municipal	CITY OF PRAIRIE GROVE	272,964.38	0.07843249%	1,951,496	815,058	3,329,956
Municipal	CITY OF PRESCOTT	238,602.57	0.06855911%	1,705,834	712,455	2,910,768
Municipal	CITY OF QUITMAN	52,483.87	0.01508051%	375,221	156,714	640,263
Municipal	CITY OF RAVENDEN	8,577.03	0.00246449%	61,320	25,611	104,633
Municipal	City of Rector	66,752.82	0.01918049%	477,234	199,321	814,333
Municipal	CITY OF RISON	46,204.07	0.01327609%	330,325	137,963	563,654
Municipal	CITY OF ROGERS	2,342,490.05	0.67308173%	16,747,094	6,994,556	28,576,579
Municipal	CITY OF RUSSELLVILLE	586,540.85	0.16853431%	4,193,339	1,751,381	7,155,348
Municipal	CITY OF SALEM	40,086.57	0.01151831%	286,590	119,696	489,025
Municipal	City of Scranton	14,862.64	0.00427057%	106,257	44,379	181,313
Municipal	CITY OF SEARCY	900,939.86	0.25887246%	6,441,062	2,690,161	10,990,774
Municipal	CITY OF SHANNON HILLS	55,611.16	0.01597909%	397,579	166,052	678,413
Municipal	CITY OF SHERIDAN	446,621.99	0.12833058%	3,193,021	1,333,591	5,448,445
Municipal	CITY OF SHIRLEY	2,182.17	0.00062702%	15,601	6,516	26,621
Municipal	CITY OF SMACKOVER	45,434.17	0.01305487%	324,821	135,664	554,262
Municipal	CITY OF STAMPS	53,051.28	0.01524354%	379,278	158,408	647,185
Municipal	City of Strong	5,459.30	0.00156865%	39,030	16,301	66,599
Municipal	CITY OF STUTT GART	481,763.92	0.13842812%	3,444,260	1,438,523	5,877,150
Municipal	CITY OF SUMMIT	20,687.05	0.00594413%	147,897	61,770	252,366
Municipal	CITY OF TRUMANN	11,867.75	0.00341003%	84,846	35,436	144,777
Municipal	CITY OF VAN BUREN	376,441.29	0.10816514%	2,691,281	1,124,035	4,592,295
Municipal	City of Vilonia	46,943.02	0.01348842%	335,608	140,169	572,669
Municipal	CITY OF VIOLA	6,982.36	0.00200628%	49,919	20,849	85,179
Municipal	City of Waldron	144,087.24	0.04140145%	1,030,119	430,237	1,757,754
Municipal	CITY OF WARD	197,583.83	0.05677295%	1,412,580	589,975	2,410,371
Municipal	CITY OF WARREN	252,023.09	0.07241531%	1,801,781	752,528	3,074,488
Municipal	CITY OF WEST FORK	97,598.10	0.02804345%	697,755	291,423	1,190,622
Municipal	CITY OF WESTERN GROVE	7,397.10	0.00212545%	52,884	22,087	90,239
Municipal	CITY OF WILMAR	13,365.60	0.00384042%	95,554	39,909	163,050
Municipal	CITY OF WYNNE	193,811.37	0.05568898%	1,385,610	578,711	2,364,350
Municipal	CITY OF YELLVILLE	58,171.71	0.01671483%	415,885	173,698	709,650
Municipal	CLINTON WATER & SEWER	106,921.36	0.03072236%	764,410	319,262	1,304,359
Municipal	CROSSETT PUBLIC LIBRARY	27,849.54	0.00800218%	199,104	83,157	339,743
Municipal	CROSSETT WATER COMM	62,437.26	0.01794047%	446,381	186,434	761,686
Municipal	EL DORADO WATER & SEWER	181,899.93	0.05226640%	1,300,452	543,144	2,219,039



Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2024

		As of June 30, 2024				
Division	Employer	2024 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
				7.00%	8.00%	6.00%
Municipal	FORDYCE WATER DEPT	\$ 56,628.27	0.01627134%	\$ 404,851	\$ 169,089	\$ 690,821
Municipal	FORREST CITY	425,276.26	0.12219718%	3,040,415	1,269,853	5,188,044
Municipal	FORREST CITY WATER UTILITY	173,130.07	0.04974650%	1,237,754	516,958	2,112,054
Municipal	FT SMITH PUBLIC LIBRARY	244,695.79	0.07030991%	1,749,396	730,649	2,985,101
Municipal	HARRISBURG WATER & GAS DIV.	61,208.40	0.01758738%	437,595	182,765	746,696
Municipal	HOPE WATER & LIGHT CO	523,177.85	0.15032783%	3,740,340	1,562,182	6,382,368
Municipal	HOT SPRINGS ADV & PROMO COMM	486,018.24	0.13965054%	3,474,676	1,451,226	5,929,049
Municipal	HUNTSVILLE WATER & SEWER COMM	83,112.93	0.02388134%	594,197	248,171	1,013,914
Municipal	JACKSONVILLE WASTEWATER UTIL	202,736.22	0.05825342%	1,449,416	605,360	2,473,226
Municipal	JACKSONVILLE WATER COMM.	257,169.08	0.07389394%	1,838,571	767,894	3,137,265
Municipal	Little Rock Wastewater Utility	2,290,975.81	0.65827984%	16,378,805	6,840,737	27,948,145
Municipal	MALVERN WATERWORKS	210,121.13	0.06037537%	1,502,213	627,411	2,563,317
Municipal	MCGEHEE WATER & SEWER	48,106.83	0.01382282%	343,929	143,645	586,866
Municipal	MENA WATER & SEWER	118,483.29	0.03404452%	847,069	353,785	1,445,405
Municipal	Mt. Pleasant Water Department	15,045.28	0.00432305%	107,563	44,924	183,541
Municipal	NLR ADV & PROMOTION COMM	119,695.93	0.03439295%	855,739	357,406	1,460,198
Municipal	Pangburn Water Dept	25,411.27	0.00730157%	181,672	75,877	309,998
Municipal	PIGGOTT LIGHT & WATER SYSTEM	118,469.77	0.03404063%	846,972	353,745	1,445,240
Municipal	ROGERS WATER UTILITIES	827,447.48	0.23775545%	5,915,645	2,470,716	10,094,223
Municipal	STAR CITY	44,791.37	0.01287017%	320,226	133,745	546,420
Municipal	STAR CITY WATER & SEWER	49,541.32	0.01423501%	354,184	147,928	604,366
Municipal	STUTTGART-N.ARK.CO. LIBRARY	14,968.20	0.00430090%	107,012	44,694	182,600
Municipal	Town of Emerson	808.75	0.00023238%	5,782	2,415	9,866
Municipal	Town of Fountain Hill	2,726.50	0.00078342%	19,492	8,141	33,261
Municipal	TOWN OF HIGHFILL	80,991.89	0.02327189%	579,033	241,838	988,039
Municipal	Town of Imboden	17,542.21	0.00504051%	125,414	52,380	214,002
Municipal	Van Buren Municipal Utilities	303,920.42	0.08732728%	2,172,809	907,491	3,707,596
Municipal	VILONIA WATERWORKS ASSOCIATION	133,823.21	0.03845223%	956,738	399,589	1,632,540
Municipal	WARREN WATER & SEWER	77,832.56	0.02236410%	556,446	232,404	949,498
Municipal	WYNNE WATER UTILITIES	135,229.43	0.03885628%	966,792	403,788	1,649,695
Other	Alpine Public Water Authority	441.68	0.00012691%	3,158	1,319	5,388
Other	Benton County Solid Waste Dist	79,195.02	0.02275558%	566,187	236,472	966,118
Other	BOONE COUNTY AIRPORT	8,954.40	0.00257292%	64,017	26,737	109,237
Other	Boston Mt. Solid Waste	154,108.34	0.04428087%	1,101,762	460,160	1,880,003
Other	Buffalo Island Regional Water	43,486.53	0.01249525%	310,897	129,849	530,502
Other	BYLTHEVILLE-GOSNELL AIRPORT	53,281.44	0.01530968%	380,924	159,096	649,993
Other	CLARK CO COUNTRY WATER FAC	9,465.91	0.00271990%	67,674	28,265	115,477
Other	Fulton County Water Authority	16,122.71	0.00463264%	115,266	48,142	196,685
Other	Hardin Public Water Authority	40,804.24	0.01172453%	291,721	121,839	497,780
Other	Highway 71 Water District	51,267.64	0.01473104%	366,526	153,083	625,426
Other	HOT SPRING CO SOLID WASTE MGMT	148,569.24	0.04268929%	1,062,162	443,620	1,812,430
Other	James Fork Regional Water Dist	129,414.70	0.03718550%	925,221	386,426	1,578,760
Other	Jefferson Public Water Authority	38,639.03	0.01110238%	276,241	115,374	471,366
Other	KIMZEY REGIONAL WATER DIST	109,756.83	0.03153709%	784,681	327,728	1,338,949
Other	Lake Catherine Waterworks & Sewer Facilities Board	24,481.75	0.00703449%	175,027	73,101	298,659
Other	Little River RDA Water System	44,006.47	0.01264464%	314,614	131,401	536,845
Other	Madison County Water Facil Bd	88,895.51	0.02554288%	635,538	265,437	1,084,457
Other	Magnet Butterfield Water	18,556.80	0.00533204%	132,668	55,410	226,379
Other	MARION COUNTY REGIONAL AIRPORT	-	0.00000000%	0	0	0
Other	Milltown-Washburn Water Users	39,805.08	0.01143743%	284,577	118,856	485,591



Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2024

		As of June 30, 2024				
Division	Employer	2024 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
				7.00%	8.00%	6.00%
Other	Montgomery Co Reg Pub Water Au	\$ 11,330.68	0.00325571%	\$ 81,006	\$ 33,833	\$ 138,225
Other	NE Ark Regional Solid Waste Mg	116,116.99	0.03336459%	830,152	346,719	1,416,538
Other	NEVADA CO-PRESCOTT SOLID WASTE	8,498.51	0.00244193%	60,758	25,376	103,675
Other	NO GARLAND CO REG WATER DIST	72,357.04	0.02079078%	517,300	216,054	882,700
Other	Northeast Public Water Authority	44,101.92	0.01267207%	315,297	131,686	538,010
Other	PARAGOULD HOUSING AUTHORITY	82,307.72	0.02364997%	588,440	245,767	1,004,091
Other	PARON-OWENSVILLE WATER AUTHOR.	-	0.00000000%	0	0	0
Other	Phillips County Sewer Facilities Board	6,128.04	0.00176081%	43,811	18,298	74,758
Other	Pulaski Area Geographic InfoSy	61,234.75	0.01759495%	437,784	182,844	747,017
Other	PULASKI CO SOLID WASTE MGMT	60,690.24	0.01743849%	433,891	181,218	740,374
Other	RIVERSOUTH RURAL WATER DIST	24,788.42	0.00712261%	177,219	74,017	302,400
Other	SALINE CO REG SOLID WASTE MGMT	28,265.57	0.00812172%	202,078	84,400	344,818
Other	Sardis Water Association	91,341.34	0.02624566%	653,024	272,741	1,114,294
Other	SE White Co Water Authority	40,762.56	0.01171255%	291,423	121,715	497,272
Other	South Bend Fire District 10	-	0.00000000%	0	0	0
Other	SW BOONE CO WATER ASSOC	32,178.87	0.00924615%	230,055	96,084	392,558
Other	SW White Co Water Assn	54,392.40	0.01562889%	388,866	162,413	663,545
Other	Texarkana Regional Airport	113,288.44	0.03255185%	809,930	338,274	1,382,032
Other	UPPER SW AR SOLID WASTE MGMT	163,056.21	0.04685192%	1,165,733	486,878	1,989,160
Other	WASHINGTON WATER AUTHORITY	122,104.37	0.03508498%	872,957	364,597	1,489,579
Other	Watson Chapel Public Water	58,751.70	0.01688148%	420,032	175,430	716,726
School District	ARKADELPHIA SCHOOL DIST #1	718.36	0.00020641%	5,136	2,145	8,763
School District	ATKINS SCHL DIST #18	-	0.00000000%	0	0	0
School District	BALD KNOB SCHOOL DIST	-	0.00000000%	0	0	0
School District	BENTON SCHOOL DIST #8	766.34	0.00022020%	5,479	2,288	9,349
School District	BERGMAN SCHOOL DIST #3	-	0.00000000%	0	0	0
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	2,099.84	0.00060336%	15,012	6,270	25,616
School District	CABOT SCHL DIST #4	-	0.00000000%	0	0	0
School District	CLARKSVILLE SCHOOL DIST #17	2,354.04	0.00067640%	16,830	7,029	28,717
School District	CONWAY SCHOOL DIST	-	0.00000000%	0	0	0
School District	Cossatot River Schl Dist	1,800.17	0.00051725%	12,870	5,375	21,961
School District	DES ARC SCHL DIST #5	-	0.00000000%	0	0	0
School District	DOLLARWAY SCHOOLS	-	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	939.36	0.00026991%	6,716	2,805	11,459
School District	FAYETTEVILLE SCHOOL DIST #1	1,165.39	0.00033486%	8,332	3,480	14,217
School District	FORREST CITY SCHOOL DIST	5,571.92	0.00160101%	39,835	16,637	67,973
School District	FT SMITH SCHOOL DIST	2,866.79	0.00082373%	20,495	8,560	34,973
School District	GENTRY SCHOOL DIST #19	-	0.00000000%	0	0	0
School District	GREENWOOD SCHOOL DIST #25	-	0.00000000%	0	0	0
School District	HELENA, W. HELENA SCHL DIST #2	426.05	0.00012242%	3,046	1,272	5,198
School District	HOPE SCHOOL DIST #1A	5,562.71	0.00159837%	39,769	16,610	67,861
School District	HORATIO SCHOOL DIST #55	355.05	0.00010202%	2,538	1,060	4,331
School District	HOT SPRINGS SCHOOL DIST	-	0.00000000%	0	0	0
School District	HUNTSVILLE SCHL DIST	-	0.00000000%	0	0	0
School District	JONESBORO PUBLIC SCHOOLS	-	0.00000000%	0	0	0



Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2024

		As of June 30, 2024				
Division	Employer	2024 Employer Contribution	Proportionate Share	Net Pension		
				Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
				7.00%	8.00%	6.00%
School District	JUNCTION CITY SCHOOL DIST #75	\$ -	0.00000000%	\$ -	\$ -	\$ -
School District	LAFAYETTE COUNTY SCHOOL DIST.	-	0.00000000%	0	0	0
School District	LEE COUNTY SCHOOL DIST	1,059.85	0.00030453%	7,577	3,165	12,929
School District	LITTLE ROCK SCHL DIST	8,390.17	0.00241080%	59,984	25,053	102,354
School District	MAGNOLIA SCHOOL DIST #14	-	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	MOUNTAIN HOME SCHOOL DIST #9	752.88	0.00021633%	5,383	2,248	9,185
School District	NO LITTLE ROCK SCHL DIST	1,854.51	0.00053287%	13,258	5,537	22,624
School District	PIGGOTT SCHL DIST #52	-	0.00000000%	0	0	0
School District	PINE BLUFF SCHOOLS	3,595.53	0.00103313%	25,706	10,736	43,863
School District	POTTSVILLE SCHL DIST #61	-	0.00000000%	0	0	0
School District	PULASKI CO SPECIAL SCHL DIST	-	0.00000000%	0	0	0
School District	RUSSELLVILLE SCHL DIST #14	2,236.27	0.00064256%	15,988	6,677	27,281
School District	Searcy Co Schl Dist (was MARSH	-	0.00000000%	0	0	0
School District	SHERIDAN SCHOOL DIST #37	725.83	0.00020856%	5,189	2,167	8,855
School District	SILOAM SPRINGS SCHL DIST #21	-	0.00000000%	0	0	0
School District	SO CONWAY CO SCHL DIST	-	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	TWO RIVERS SCHOOL DISTRICT	781.20	0.00022447%	5,585	2,333	9,530
School District	VAN BUREN SCHOOL DIST #42	-	0.00000000%	0	0	0
School District	WALDRON SCHOOL DIST	710.90	0.00020427%	5,082	2,123	8,673
School District	WARREN SCHOOL DIST #1	-	0.00000000%	0	0	0
School District	Watson Chapel School Dist	200.61	0.00005764%	1,434	599	2,447
School District	YELLVILLE SUMMITT SCHL DIST #4	-	0.00000000%	0	0	0
State	10th JD Victim Assistance Ofc	4,621.52	0.00132793%	33,041	13,800	56,379
State	15th Jud Victim/Witness Office	13,043.91	0.00374799%	93,255	38,949	159,126
State	21ST JUDICIAL DRUG TASK FORCE	1,154.02	0.00033159%	8,250	3,446	14,078
State	3RD JUD DRUG TASK FORCE	30,812.18	0.00885345%	220,285	92,004	375,885
State	ABSTRACTERS BOARD OF EXAMINERS	-	0.00000000%	0	0	0
State	ADMIN OFFICE OF THE COURTS M	3,804,659.82	1.09321576%	27,200,541	11,360,521	46,413,927
State	APPRAISERS LICENSING/CERT BD	43,815.09	0.01258965%	313,246	130,830	534,510
State	AR CLAIMS COMMISSION M	69,751.50	0.02004212%	498,672	208,274	850,915
State	AR CO CONSERV DIST	22,816.37	0.00655596%	163,120	68,128	278,342
State	AR CRIME INFO CENTER M	303,370.95	0.08716940%	2,168,881	905,850	3,700,893
State	AR DEV. & FINANCE AUTHORITY	492,222.83	0.14143334%	3,519,034	1,469,752	6,004,740
State	AR Disability Determ for SSA	5,240,642.67	1.50582533%	37,466,770	15,648,293	63,931,814
State	AR Economic Dev Comm M	667,819.29	0.19188853%	4,774,421	1,994,074	8,146,882
State	AR EMPLOYMENT SECURITY DIV M	3,370,939.94	0.96859242%	24,099,760	10,065,455	41,122,877
State	AR ETHICS COMM	106,672.26	0.03065078%	762,629	318,518	1,301,320
State	AR Forestry Commission	-	0.00000000%	0	0	0
State	AR GAME & FISH COMM M	5,813,839.27	1.67052535%	41,564,707	17,359,829	70,924,372
State	AR GEOLOGICAL COMM M	-	0.00000000%	0	0	0
State	AR Lottery Commission	623,766.27	0.17923051%	4,459,474	1,862,534	7,609,469
State	AR MINORITY HEALTH COMM	56,710.57	0.01629499%	405,439	169,335	691,825
State	AR MOTOR VEHICLE COMM M	24,465.38	0.00702978%	174,909	73,052	298,459
State	AR PUBLIC DEFENDER COMM	3,599,906.13	1.03438265%	25,736,701	10,749,137	43,916,089
State	AR PUBLIC EMPLOYEES RET SYSTEM	-	0.00000000%	0	0	0



Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2024

		As of June 30, 2024				
Division	Employer	2024 Employer Contribution	Proportionate Share	Net Pension Liability Under	Net Pension Liability	Net Pension Liability
				Current Discount Rate	at a Discount Rate	at a Discount Rate
				7.00%	8.00%	6.00%
				Rate	1% Higher	1% Lower
State	AR REAL ESTATE COMMISSION	\$ 106,246.13	0.03052834%	\$ 759,582	\$ 317,246	\$ 1,296,121
State	AR SCHOOL FOR THE BLIND M	-	0.00000000%	0	0	0
State	AR SCHOOL FOR THE DEAF M	7,327.03	0.00210532%	52,383	21,878	89,384
State	AR SECURITIES DEPT	319,967.84	0.09193828%	2,287,536	955,408	3,903,362
State	AR STATE BD OF ACCOUNTANCY	44,272.44	0.01272107%	316,516	132,195	540,090
State	AR STATE BD OF PHARMACY	179,497.65	0.05157614%	1,283,277	535,971	2,189,734
State	AR STATE BOARD OF OPTOMETRY	13,054.41	0.00375100%	93,329	38,980	159,254
State	AR State Library	269,366.43	0.07739867%	1,925,773	804,314	3,286,063
State	AR STATE UNIVERSITY	384,239.36	0.11040580%	2,747,031	1,147,319	4,687,425
State	AR STATE UNIVERSITY AT BEEBE	82,686.17	0.02375871%	591,146	246,897	1,008,708
State	AR TECH. UNIVERSITY	1,243,044.82	0.35717153%	8,886,863	3,711,669	15,164,192
State	AR WATERWAYS COMM M	19,329.45	0.00555405%	138,192	57,717	235,805
State	ARK TOBACCO CONTROL BOARD	-	0.00000000%	0	0	0
State	ARK TOWING & RECOVERING BOARD	19,949.58	0.00573223%	142,625	59,568	243,369
State	ARK VET CHILD WELFARE M	10,046.93	0.00288684%	71,828	30,000	122,565
State	ARK. FAIR HOUSING COMMISSION	-	0.00000000%	0	0	0
State	ARK. NORTHEASTERN COLLEGE	258,544.13	0.07428904%	1,848,402	772,000	3,154,040
State	ARK. TOBACCO SETTLEMENT COMM.	6,312.99	0.00181395%	45,133	18,850	77,014
State	Arkansas Athletic Commission	6,809.68	0.00195667%	48,684	20,333	83,073
State	Arkansas Board of Geologists	-	0.00000000%	0	0	0
State	Arkansas Board of Parole	229,730.54	0.06600986%	1,642,406	685,964	2,802,536
State	Arkansas Dept of Agriculture	3,309,872.35	0.95104550%	23,663,171	9,883,111	40,377,900
State	ARKANSAS SENTENCING COMM	26,471.39	0.00760618%	189,251	79,042	322,930
State	ASHLEY CO CONSERVATION DIST	6,740.76	0.00193686%	48,191	20,128	82,232
State	ASSESSMENT COORDINATION DEPT	206,687.89	0.05938887%	1,477,667	617,160	2,521,433
State	ASU-NEWPORT	25,648.12	0.00736963%	183,365	76,584	312,887
State	ATTORNEY GENERAL M	2,234,703.26	0.64211071%	15,976,497	6,672,710	27,261,663
State	AUCTIONEERS LICENSING BD	8,667.91	0.00249060%	61,969	25,882	105,742
State	Auditor of State	322,008.01	0.09252450%	2,302,122	961,500	3,928,251
State	BAXTER CO CONSERV DIST	10,420.12	0.00299408%	74,496	31,114	127,118
State	BD OF BARBER EXAMINERS	24,426.29	0.00701855%	174,630	72,936	297,982
State	BD OF COLLECTION AGENCIES	14,144.21	0.00406414%	101,121	42,234	172,548
State	BD OF EXAM: SPCH, LANG, AUDIO	12,195.96	0.00350434%	87,192	36,417	148,781
State	BD OF EXAMINERS IN COUNSELING	28,528.52	0.00819727%	203,958	85,185	348,026
State	BENTON CO CONSERV DIST	8,824.32	0.00253554%	63,087	26,349	107,650
State	Black River Technical College	176,171.34	0.05062037%	1,259,497	526,039	2,149,155
State	BOONE CO CONSERV DIST	8,712.49	0.00250341%	62,288	26,015	106,286
State	BUFFALO CONSERV DIST	15,038.79	0.00432119%	107,516	44,905	183,462
State	CALHOUN COUNTY CONS. DIST.	1,752.66	0.00050360%	12,530	5,233	21,381
State	CAPITOL ZONING DIST COMMISSION	11,985.43	0.00344385%	85,687	35,788	146,213
State	CARROLL CO CONSERV DIST(INACTI	11,198.58	0.00321776%	80,062	33,438	136,614
State	CHICOT CO CONSERV DIST	-	0.00000000%	0	0	0
State	Chicot County Conservatio	949.85	0.00027293%	6,791	2,836	11,588
State	CLARK CO CONSERV DIST	6,005.19	0.00172551%	42,933	17,931	73,259
State	CLAY CO CONSERV DIST	19,141.32	0.00549999%	136,846	57,155	233,509
State	CLEBURNE CO CONSERV DIST	12,991.44	0.00373291%	92,879	38,792	158,486
State	CLEVELAND CO CONSERV DIST	-	0.00000000%	0	0	0
State	COLUMBIA CO CONSERV DIST	10,546.96	0.00303052%	75,403	31,493	128,665
State	Commissioner of State Lands	332,921.34	0.09566029%	2,380,145	994,086	4,061,385
State	CONSTITUTIONAL OFFICERS	118,892.46	0.03416208%	849,994	355,007	1,450,396



Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2024

		As of June 30, 2024				
Division	Employer	2024 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
				7.00%	8.00%	6.00%
State	CONTRACTORS LICENSING BD	\$ 124,835.12	0.03586962%	\$ 892,480	\$ 372,751	\$ 1,522,892
State	CONWAY CO CONSERV DIST	8,484.16	0.00243780%	60,655	25,333	103,500
State	COSSATOT COMM. COLLEGE OF U.A.	84,257.36	0.02421017%	602,379	251,588	1,027,875
State	COSSATOT CONSERV DIST	19,489.63	0.00560007%	139,337	58,195	237,758
State	COURT OF APPEALS	606,958.88	0.17440114%	4,339,313	1,812,348	7,404,432
State	CRAIGHEAD CO CONSERV DIST	16,726.24	0.00480605%	119,580	49,944	204,047
State	CRAWFORD CO CONSERV DIST	3,462.01	0.00099476%	24,751	10,337	42,234
State	CRIME LAB M	1,392,028.91	0.39998003%	9,951,991	4,156,528	16,981,683
State	CRITTENDEN CO CONSERV DIST	16,298.93	0.00468327%	116,525	48,668	198,834
State	CROOKED CREEK CONSERV DIST	24,498.00	0.00703916%	175,143	73,150	298,857
State	CROSS CO CONSERV DIST	7,221.57	0.00207502%	51,629	21,563	88,098
State	DALLAS CO CONSERV DIST	1,997.66	0.00057400%	14,282	5,965	24,370
State	Department of Agriculture	555,598.36	0.15964341%	3,972,123	1,658,988	6,777,873
State	Department of Commerce	286,762.25	0.08239712%	2,050,141	856,258	3,498,279
State	Department of Correction	1,448,930.79	0.41632999%	10,358,798	4,326,434	17,675,843
State	Department of Education	-	0.00000000%	0	0	0
State	Department of Education	1,401,235.29	0.40262535%	10,017,810	4,184,017	17,093,994
State	Department of Energy and	528,663.96	0.15190419%	3,779,561	1,578,564	6,449,294
State	Department of Finance and Administration	796,426.63	0.22884205%	5,693,869	2,378,089	9,715,793
State	Department of Health	16,793,832.92	4.82547288%	120,063,648	50,145,532	204,871,859
State	Department of Health	29,716.67	0.00853867%	212,453	88,732	362,521
State	Department of Human Services	34,589.35	0.00993877%	247,289	103,282	421,964
State	Department of Inspector General	499,733.38	0.14359139%	3,572,729	1,492,178	6,096,363
State	Department of Labor	321,369.91	0.09234115%	2,297,560	959,594	3,920,466
State	Department of Parks, Heri	647,451.38	0.18603609%	4,628,805	1,933,257	7,898,409
State	Department of Public Satety	837,193.05	0.24055571%	5,985,319	2,499,816	10,213,112
State	Department of the Military	28,715.49	0.00825099%	205,295	85,743	350,307
State	Department of Transformation	704,283.87	0.20236611%	5,035,116	2,102,956	8,591,722
State	Department of Veterans Affairs	30,944.50	0.00889147%	221,231	92,399	377,499
State	DEPT OF ARKANSAS HERITAGE	822,288.21	0.23627301%	5,878,761	2,455,311	10,031,284
State	DEPT OF CORRECTIONS	25,839,764.70	7.42469478%	184,735,458	77,156,224	315,225,276
State	DEPT OF FIN & ADMIN M	15,272,474.56	4.38833184%	109,187,046	45,602,833	186,312,456
State	DEPT OF HIGHER EDUCATION M	358,809.01	0.10309875%	2,565,223	1,071,385	4,377,194
State	DEPT OF HUMAN SERVICES M	49,389,406.31	14.19135474%	353,098,207	147,474,257	602,512,811
State	DEPT OF LABOR M	451,420.81	0.12970945%	3,227,329	1,347,920	5,506,987
State	DEPT OF VETERANS AFFAIRS M	1,124,472.07	0.32310131%	8,039,154	3,357,616	13,717,695
State	DEPT. OF COMMUNITY CORRECTION	8,939,916.37	2.56875986%	63,913,877	26,694,136	109,060,111
State	Dept. of Emergency Managment	667,714.13	0.19185831%	4,773,669	1,993,760	8,145,599
State	DEPT. OF ENVIONMENTAL QUALITY	2,498,837.98	0.71800612%	17,864,868	7,461,403	30,483,903
State	DEPT. OF INFORMATION SYSTEMS	1,615,956.74	0.46432256%	11,552,911	4,825,165	19,713,431
State	DEPUTY PROSECUTING ATTORNEY	3,538,524.54	1.01674551%	25,297,868	10,565,854	43,167,281
State	DESHA CO CONSERV DIST	4,154.83	0.00119383%	29,704	12,406	50,686
State	Dietetics Licensing Board	5,304.20	0.00152409%	37,921	15,838	64,707
State	DISABLED VETERANS SERVICE	4,218.01	0.00121199%	30,156	12,595	51,457
State	District Judge Pilot	1,477,705.92	0.42459812%	10,564,519	4,412,355	18,026,877
State	Division of Aeronautics	51,037.20	0.01466483%	364,879	152,395	622,615
State	DREW CO SOIL & WATER CONSERV	18,338.34	0.00526927%	131,106	54,757	223,714
State	DRG TSK FORCE 13TH JUD DIST	39,640.86	0.01139025%	283,403	118,366	483,588
State	DRG TSK FORCE 14TH JUDICIAL DI	30,111.29	0.00865206%	215,274	89,911	367,335
State	DRG TSK FORCE 15TH JUDICIAL DI	25,044.22	0.00719611%	179,048	74,781	305,520



Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2024

		As of June 30, 2024				
Division	Employer	2024 Employer Contribution	Proportionate Share	Net Pension		
				Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate	Net Pension Liability at a Discount Rate
				7.00%	1% Higher	1% Lower
State	DRG TSK FORCE 5TH JUDICIAL DIS	\$ 64,519.48	0.01853877%	\$ 461,267	\$ 192,652	\$ 787,088
State	DRG TSK FORCE-BATESVILLE	29,733.55	0.00854352%	212,573	88,783	362,726
State	Drug Task Force/10th Jud.	15,181.02	0.00436205%	108,533	45,330	185,197
State	EAST AR COMMUNITY COLLEGE	429,917.97	0.12353091%	3,073,600	1,283,713	5,244,669
State	EDUCATIONAL T.V. COMM	24,506.84	0.00704170%	175,206	73,176	298,965
State	FAULKNER CO CONSERV DIST	14,271.82	0.00410081%	102,033	42,615	174,105
State	FIRE PROTECTION LICENSING Bd	15,761.90	0.00452896%	112,686	47,064	192,283
State	First Judicial Drug Task Force	20,911.20	0.00600854%	149,500	62,440	255,101
State	FRANKLIN CO CONSERV DIST	10,926.75	0.00313965%	78,118	32,627	133,298
State	FULTON CO CONSERV DIST	14,939.48	0.00429265%	106,806	44,609	182,250
State	GARLAND CO CONSERV DIST	6,850.34	0.00196835%	48,975	20,455	83,569
State	GEN. ASSEMBLY HOUSE-REGULAR	695,769.63	0.19991967%	4,974,245	2,077,533	8,487,855
State	GEN. ASSEMBLY SENATE-REGULAR	244,161.33	0.07015634%	1,745,575	729,053	2,978,581
State	GENERAL ASSEMBLY -- SENATE	-	0.00000000%	0	0	0
State	Geographic Information Ofc	126,571.55	0.03636856%	904,894	377,936	1,544,076
State	GOVERNOR'S OFFICE	605,572.31	0.17400273%	4,329,400	1,808,208	7,387,517
State	GREENE CO CONSERV DIST	14,177.43	0.00407369%	101,358	42,333	172,954
State	Health Svcs Permit Agency	44,839.86	0.01288411%	320,572	133,890	547,012
State	Hearing Instrument Dispensers Board	1,978.49	0.00056849%	14,145	5,908	24,136
State	HEMPSTEAD CO CONSERV DIST	4,196.43	0.00120579%	30,002	12,530	51,193
State	HENDERSON STATE UNIVERSITY	184,780.25	0.05309402%	1,321,044	551,744	2,254,177
State	Home Inspector Registration Bd	-	0.00000000%	0	0	0
State	Hot Spring County Conserv	940.64	0.00027028%	6,725	2,809	11,475
State	HOT SPRINGS CO CONSERV DIST	-	0.00000000%	0	0	0
State	HOUSE, SPEAKER'S OFFICE M	306,684.21	0.08812142%	2,192,568	915,744	3,741,312
State	INDEPENDENCE CO CONSERV DIST	15,074.61	0.00433148%	107,773	45,012	183,899
State	Insurance Department	1,500,632.07	0.43118563%	10,728,424	4,480,811	18,306,559
State	IZARD CO CONSERV DIST	2,708.68	0.00077830%	19,365	8,088	33,044
State	JACKSON CO CONSERV DIST	5,006.59	0.00143857%	35,793	14,949	61,076
State	JEFFERSON CO CONSERV DIST	-	0.00000000%	0	0	0
State	JOHNSON CO CONSERV DIST	5,593.64	0.00160725%	39,990	16,702	68,238
State	JUD DISCIPLINE & DISABILITY CO	43,130.96	0.01239308%	308,355	128,787	526,165
State	LAFAYETTE CONSERV DIST	3,970.89	0.00114098%	28,389	11,857	48,442
State	L'Aigle Creek Conservatio	-	0.00000000%	0	0	0
State	LAW ENFORCE STDS & TRNG DIV	356,100.78	0.10232058%	2,545,861	1,063,299	4,344,156
State	LAWRENCE CO CONSERV DIST	15,890.30	0.00456586%	113,604	47,448	193,850
State	LEE CO CONSERV DIST	2,882.50	0.00082825%	20,608	8,607	35,164
State	LEG AUDIT DIV M	4,120,757.85	1.18404210%	29,460,411	12,304,374	50,270,080
State	LEG COUNCIL / LOCAL AFFAIRS M	1,506,286.19	0.43281026%	10,768,847	4,497,694	18,375,534
State	LIEUTENANT GOVERNOR	50,451.80	0.01449662%	360,694	150,647	615,473
State	LINCOLN CO CONSERV DIST	10,095.02	0.00290066%	72,172	30,143	123,151
State	LIQUIFIED PETROLEUM GAS DIV	46,915.61	0.01348054%	335,412	140,088	572,334
State	LITTLE RIVER CONSERV DIST	-	0.00000000%	0	0	0
State	LOGAN CO CONSERV DIST	12,919.83	0.00371233%	92,367	38,578	157,612
State	LONOKE CO CONSERV DIST	12,808.44	0.00368033%	91,571	38,245	156,253
State	MADISON CO CONSERV DIST	13,831.04	0.00397416%	98,882	41,299	168,728
State	MARTIN LUTHER KING, JR. COMM	35,696.80	0.01025698%	255,206	106,589	435,474
State	MFG HOME COMM/ MOBILE HOME STD	24,526.11	0.00704723%	175,344	73,234	299,200
State	MILLER CO CONSERV DIST INACTIV	-	0.00000000%	0	0	0
State	MINE CREEK CONSERV DIST	11,495.69	0.00330313%	82,186	34,326	140,239



Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2024

		As of June 30, 2024				
Division	Employer	2024 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate	Net Pension Liability at a Discount Rate
				7.00%	1% Higher 8.00%	1% Lower 6.00%
State	MISSISSIPPI CO CONSERV DIST	\$ 4,833.12	0.00138873%	\$ 34,553	\$ 14,431	\$ 58,960
State	MONROE CO CONSERV DIST	4,632.78	0.00133116%	33,121	13,833	56,516
State	MONTGOMERY COUNTY CONS. DIST.	3,158.28	0.00090749%	22,579	9,430	38,529
State	NATIONAL PARK COMM. COLLEGE	103,501.70	0.02973977%	739,962	309,051	1,262,641
State	NEVADA CO CONSERV DIST	-	0.00000000%	0	0	0
State	NEWTON COUNTY CONSERVATION DIST	4,461.08	0.00128183%	31,893	13,321	54,422
State	NORTH ARKANSAS COLLEGE	714,179.98	0.20520962%	5,105,866	2,132,505	8,712,447
State	NORTHWEST AR COMM COLLEGE	518,556.80	0.14900004%	3,707,303	1,548,384	6,325,995
State	Ofc of Medicaid InspectorGen'l	-	0.00000000%	0	0	0
State	Oil & Gas Commission	420,563.51	0.12084304%	3,006,722	1,255,781	5,130,552
State	OUACHITA CONSERV DIST	4,644.98	0.00133467%	33,208	13,870	56,665
State	OuachitaVoTec/ColloftheOuachit	32,557.99	0.00935508%	232,766	97,216	397,182
State	OZARKA TECH COLLEGE	80,521.37	0.02313669%	575,669	240,433	982,299
State	PARKS & TOURISM M	5,100,284.45	1.46549536%	36,463,311	15,229,190	62,219,552
State	PHILLIPS CO CONSERV DIST	14,096.40	0.00405040%	100,779	42,091	171,965
State	PHILLIPS COMM. COLLEGE-U OF A	39,060.95	0.01122362%	279,257	116,634	476,514
State	PIKE CO CONSERV DIST	2,678.98	0.00076977%	19,153	7,999	32,682
State	POINSETT CO CONSERV DIST	6,231.55	0.00179055%	44,551	18,607	76,020
State	POPE CO CONSERV DIST	3,505.32	0.00100720%	25,060	10,467	42,762
State	POTEAU RIVER CONSERV DIST	6,135.39	0.00176292%	43,864	18,320	74,847
State	PRAIRIE CO CONSERV DIST	1,051.58	0.00030216%	7,518	3,140	12,829
State	PROF BAIL BONDSMAN LICENSE BD	27,489.82	0.00789882%	196,532	82,083	335,355
State	PROSECUTING ATTORNEY	790,796.64	0.22722435%	5,653,619	2,361,279	9,647,112
State	PROSECUTOR COORDINATOR M	160,561.57	0.04613512%	1,147,898	479,429	1,958,728
State	PUBLIC SERVICE COMM M	1,036,681.68	0.29787597%	7,411,517	3,095,479	12,646,720
State	PULASKI CONSERV DIST	3,787.06	0.00108816%	27,075	11,308	46,199
State	Pulaski Technical College	203,712.43	0.05853392%	1,456,395	608,275	2,485,135
State	RANDOLPH COUNTY CONSERV DIST	5,769.68	0.00165784%	41,249	17,228	70,386
State	RICH MOUNTAIN COMMUNITY COLLEG	75,125.96	0.02158639%	537,096	224,322	916,479
State	RICH MT. CONSERV DIST	3,664.27	0.00105288%	26,197	10,941	44,701
State	S. AR COMMUNITY COLLEGE	212,868.55	0.06116480%	1,521,855	635,615	2,596,833
State	SEBASTIAN CO CONSERV DIST	15,789.87	0.00453700%	112,886	47,148	192,624
State	SECRETARY OF STATE M	1,358,680.70	0.39039789%	9,713,575	4,056,952	16,574,861
State	SENATE CLERK M	201,406.71	0.05787140%	1,439,911	601,390	2,457,007
State	SHARP COUNTY CONSERV DIST	12,368.11	0.00355380%	88,423	36,931	150,881
State	SOCIAL WORK LICENSING BD	12,437.33	0.00357369%	88,918	37,137	151,726
State	SOIL & WATER CONSERV M	449,330.49	0.12910883%	3,212,385	1,341,678	5,481,487
State	South Central Drug Task Force	32,581.01	0.00936170%	232,931	97,285	397,463
State	SOUTHEAST AR TECH COLLEGE	406,927.38	0.11692489%	2,909,234	1,215,064	4,964,201
State	SOUTHERN AR UNIVERSITY	226,080.88	0.06496118%	1,616,313	675,066	2,758,013
State	SOUTHERN AR UNIVERSITY TECH.	124,892.00	0.03588597%	892,887	372,921	1,523,587
State	SPINAL CORD COMMISSION	164,972.30	0.04740248%	1,179,431	492,599	2,012,535
State	ST BD ELECTION COMM	75,818.11	0.02178527%	542,044	226,389	924,923
State	ST BD OF ARCHITECTS	19,489.05	0.00559991%	139,333	58,193	237,752
State	ST BD OF CHIROPRACTIC EXAM - F	6,957.63	0.00199918%	49,742	20,775	84,878
State	ST BD OF DENTAL EXAMINERS	19,939.54	0.00572935%	142,553	59,538	243,247
State	ST BD OF DISPENSING OPTICIANS	3,049.27	0.00087617%	21,800	9,105	37,199
State	ST BD OF EXAMINERS IN PSYCH	13,456.44	0.00386652%	96,204	40,180	164,158
State	ST BD OF NURSING	274,897.10	0.07898783%	1,965,314	820,829	3,353,533
State	ST BD OF PHYSICAL THERAPY	14,242.04	0.00409225%	101,820	42,526	173,742



Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2024

		As of June 30, 2024				
Division	Employer	2024 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
				7.00%	8.00%	6.00%
State	St Board of Licens for Pro Eng	\$ 53,670.04	0.01542133%	\$ 383,701	\$ 160,256	\$ 654,733
State	ST DIETETICS LICENSING BD	-	0.00000000%	0	0	0
State	ST MEDICAL BD	177,432.59	0.05098277%	1,268,513	529,805	2,164,541
State	ST. FRANCIS CO CONSERV DIST	7,375.60	0.00211928%	52,730	22,023	89,977
State	STATE BANK DEPT M	1,110,887.22	0.31919790%	7,942,033	3,317,053	13,551,971
State	STATE BD VETERINARY EXAM M	-	0.00000000%	0	0	0
State	STATE CAPITOL POLICE	-	0.00000000%	0	0	0
State	State Military- Civ Fireghtrs	881,963.89	0.25341998%	6,305,398	2,633,499	10,759,282
State	STATE MILITARY DEPT M	2,396,330.12	0.68855193%	17,132,011	7,155,320	29,233,387
State	STATE POLICE (NON-TROOPERS) M	2,695,871.99	0.77462109%	19,273,517	8,049,737	32,887,567
State	STATE TREASURER M	365,104.02	0.10490753%	2,610,227	1,090,182	4,453,988
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	991,359.70	0.28485334%	7,087,498	2,960,150	12,093,827
State	STONE CO CONSERV DIST	37,281.89	0.01071243%	266,538	111,322	454,810
State	SUPREME COURT M	597,803.23	0.17177039%	4,273,857	1,785,010	7,292,740
State	Supreme Court -Bar of Arkansas	228,760.93	0.06573125%	1,635,474	683,068	2,790,708
State	Twentieth (20th) Judicial District Drug Task Force	28,376.87	0.00815370%	202,874	84,732	346,176
State	U OF A AT FAYETTEVILLE	868,054.18	0.24942322%	6,205,954	2,591,966	10,589,594
State	U OF A COMM COLLEGE AT HOPE	81,490.20	0.02341507%	582,595	243,326	994,118
State	U of A Comm College/Morrilton	67,506.28	0.01939698%	482,621	201,570	823,525
State	U OF A MEDICAL SCIENCES	718,889.86	0.20656294%	5,139,538	2,146,569	8,769,904
State	UA COMM COLLEGE BATESVILLE	136,759.64	0.03929597%	977,732	408,357	1,668,363
State	UA Cooperative Extension Svc	259,292.88	0.07450418%	1,853,755	774,235	3,163,174
State	UALR HUMAN RESOURCES	475,076.86	0.13650669%	3,396,453	1,418,555	5,795,573
State	UNION CO CONSERV DIST	9,871.29	0.00283638%	70,573	29,475	120,422
State	UNIV OF AR AT MONTICELLO	162,813.02	0.04678204%	1,163,994	486,151	1,986,194
State	UNIV OF AR AT PINE BLUFF	76,133.60	0.02187592%	544,300	227,331	928,771
State	UNIV. OF CENTRAL ARKANSAS	873,420.24	0.25096508%	6,244,317	2,607,988	10,655,056
State	UNIVERSITY OF ARK.-FT. SMITH	90,250.30	0.02593216%	645,224	269,483	1,100,984
State	VAN BUREN CO CONSERV DIST	8,973.76	0.00257848%	64,156	26,795	109,473
State	VOCATION & TECH EDUC/ REHAB	1,349,465.19	0.38774994%	9,647,691	4,029,435	16,462,439
State	WASHINGTON CO CONSERV DIST	8,715.20	0.00250419%	62,307	26,023	106,319
State	WHITE CO CONSERV DIST	5,229.62	0.00150266%	37,388	15,615	63,797
State	WILDLIFE OFFICERS MAIL W/00150	85,775.99	0.02464653%	613,236	256,123	1,046,401
State	WORKERS' COMP COMM M	827,725.97	0.23783547%	5,917,636	2,471,548	10,097,621
State	YELL CO CONSERV DIST	13,072.27	0.00375613%	93,457	39,033	159,471
Total for All Employers		\$348,024,605.11	100.000000%	\$ 2,488,121,912	\$ 1,039,183,789	\$ 4,245,632,797

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



SECTION C

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2024

Division	Employer	Contribution	Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense		
			Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense
County	AR RIVER VALLEY REG LIBRARY	\$ 24,565.31	0.00705850%	\$ 175,624	\$ 6,816	\$ 5,095	\$ 6,120	\$ 26,211	\$ 44,242	\$ (7,180)	\$ -	\$ -	\$ (20,237)	\$ (27,417)	\$ 29,395	\$ (4,064)	\$ 25,331
County	ARKANSAS COUNTY	610,952.05	0.1754852%	4,367,861	169,508	126,710	152,218	181,320	629,756	(178,582)	0	0	(33,793)	(212,375)	731,062	222,285	953,347
County	ASHLEY COUNTY	177,850.78	0.17753078%	4,417,182	171,422	128,141	153,937	107,676	561,176	(180,598)	0	0	(413,946)	(594,544)	739,317	(219,780)	519,537
County	ASSOC OF ARKANSAS COUNTIES	570,214.38	0.16384312%	4,076,617	158,205	118,261	142,068	387,883	806,417	(166,674)	0	0	(8,334)	(170,508)	682,316	204,531	886,847
County	BAXTER COUNTY	1,430,578.07	0.41105659%	10,227,589	396,912	296,699	356,427	754,052	1,804,900	(418,159)	0	0	0	(418,159)	1,711,822	631,137	2,342,959
County	Baxter County Library	101,987.61	0.02930471%	729,137	28,296	21,152	25,410	34,319	109,177	0	0	(25,208)	0	122,038	19,810	141,848	
County	BENTON COUNTY	6,416,122.91	1.8438313%	45,870,596	1,780,143	1,330,690	1,598,570	2,061,989	6,771,392	(1,875,439)	0	0	0	(1,875,439)	7,677,499	1,452,740	9,130,239
County	BOONE COUNTY	1,184,277.65	0.34028561%	8,466,721	328,576	245,617	295,061	433,499	1,302,753	(346,166)	0	0	0	(346,166)	1,417,100	298,760	1,715,860
County	BRADLEY COUNTY	256,284.89	0.07363988%	1,832,250	71,106	53,153	63,853	40,101	228,213	(74,912)	0	0	(60,820)	(135,732)	306,669	(17,953)	288,716
County	CALHOUN COUNTY	394,285.70	0.11329248%	2,818,855	109,394	81,774	98,236	211,021	500,425	(115,250)	0	0	(4,466)	(119,716)	471,800	96,779	568,579
County	CARROLL COUNTY	794,292.78	0.22822891%	5,678,614	220,375	164,735	197,897	120,116	703,123	(232,173)	0	0	(338,066)	(570,239)	950,447	13,957	964,404
County	CHICOT COUNTY	265,388.94	0.07625580%	1,897,337	73,632	55,041	66,121	93,753	288,547	(77,573)	0	0	(76,452)	(154,025)	317,563	38,254	355,817
County	CLARK COUNTY	628,572.20	0.18061143%	4,493,833	174,396	130,365	156,608	76,636	538,005	(183,732)	0	0	(81,977)	(265,709)	752,146	(800)	751,346
County	CLAY COUNTY	347,821.82	0.09994173%	2,486,672	96,503	72,137	86,659	227,035	482,334	(101,669)	0	0	(34,266)	(135,939)	416,202	127,258	543,460
County	CLAY COUNTY, WESTERN DIST	113,025.26	0.03247623%	808,048	31,359	23,441	28,160	25,442	108,402	(33,077)	0	0	(5,473)	(88,510)	135,245	(22,582)	112,663
County	CLEBURNE COUNTY	714,209.97	0.20521824%	5,106,080	198,156	148,126	177,945	11,491	535,718	(208,764)	0	0	(159,490)	(369,254)	854,620	(59,428)	795,191
County	CLEVELAND COUNTY	249,419.43	0.07166718%	1,783,167	69,201	51,729	62,143	24,313	207,586	(72,906)	0	0	(177,697)	(250,603)	298,454	(8,947)	289,507
County	COLUMBIA COUNTY	720,125.77	0.20691806%	5,148,374	199,798	149,353	179,419	330,827	859,397	(210,493)	0	0	(558,303)	(768,796)	861,699	12,528	874,227
County	CONWAY COUNTY	873,436.54	0.25096977%	6,244,434	242,334	181,149	217,616	247,192	888,291	(255,306)	0	0	(368,322)	(623,628)	1,045,150	80,335	1,125,485
County	CRAIGHEAD COUNTY	2,418,494.25	0.69492048%	17,290,469	671,007	501,590	602,565	536,174	2,311,336	(706,928)	0	0	(22,883)	(729,811)	2,893,958	377,769	3,271,727
County	CRAWFORD COUNTY	1,268,931.60	0.36460974%	9,071,935	352,063	263,174	316,153	376,899	1,308,289	(418,910)	0	0	(418,164)	(789,074)	1,518,397	148,588	1,666,985
County	CRITTENDEN COUNTY	1,463,538.09	0.42052719%	10,463,229	406,056	303,535	364,639	586,841	1,661,071	(427,794)	0	0	(325,375)	(753,169)	1,173,262	119,724	1,870,986
County	CROSS COUNTY	463,527.66	0.13318819%	3,115,885	128,605	96,135	115,487	86,992	427,219	(135,490)	0	0	(56,224)	(191,714)	554,655	97,358	652,013
County	DALLAS COUNTY	435,791.23	0.12521851%	3,115,885	128,605	96,135	115,487	86,992	427,219	(135,490)	0	0	(56,224)	(191,714)	554,655	97,358	652,013
County	DESHA COUNTY	423,709.92	0.12174712%	3,029,217	117,558	87,877	105,567	307,081	618,311	(123,851)	0	0	(120,411)	(247,793)	521,466	150,102	671,568
County	DRAINAGE DIST # 9 (GR. LAKE)	17,709.75	0.00508865%	126,612	4,914	3,673	4,412	7,245	20,244	(5,177)	0	0	(3,385)	(8,562)	21,191	2,659	23,850
County	DREW COUNTY	614,120.78	0.17645901%	4,390,515	170,387	127,367	153,007	117,929	562,690	(179,508)	0	0	(53,600)	(233,108)	734,854	159,087	893,941
County	E. Cen. AR Reg. Library	30,339.34	0.00871758%	216,904	8,418	6,292	7,559	111	22,380	(8,868)	0	0	(50,738)	(59,606)	36,304	(28,737)	7,567
County	FAULKNER COUNTY	2,549,728.81	0.73262889%	18,228,700	707,418	528,808	635,262	1,016,815	2,889,303	(745,288)	0	0	0	(745,288)	3,050,992	369,185	3,420,177
County	FRANKLIN COUNTY	799,256.56	0.22965519%	5,714,101	221,752	165,764	199,134	433,776	1,020,426	(233,623)	0	0	0	(233,623)	956,386	369,377	1,325,763
County	FULTON COUNTY	393,522.99	0.11307322%	2,813,402	109,182	81,616	98,046	283,582	572,426	(115,027)	0	0	(115,027)	0	470,888	147,889	618,777
County	GARLAND COUNTY	3,150,739.56	0.90532092%	22,525,488	874,168	653,457	785,003	998,971	3,211,599	(920,964)	0	0	(264,115)	(1,185,079)	3,770,159	434,588	4,204,757
County	GRANT COUNTY	578,857.79	0.16632669%	4,138,411	160,603	120,054	144,222	184,738	609,617	(169,201)	0	0	(109,183)	(278,384)	692,658	46,593	739,251
County	GREENE COUNTY	1,178,692.93	0.33868092%	8,426,794	327,026	244,458	293,670	554,181	1,419,335	(344,533)	0	0	(35,159)	(379,692)	1,410,418	517,213	1,927,631
County	HEMPSTEAD COUNTY	747,573.87	0.21480489%	5,344,608	207,413	155,045	186,257	262,790	811,505	(218,517)	0	0	(417,753)	(636,270)	894,543	49,213	943,756
County	HOT SPRINGS COUNTY	672,466.78	0.1932292%	4,807,647	186,575	139,468	167,544	275,305	768,892	(196,563)	0	0	(18,849)	(215,412)	804,670	60,771	864,741
County	HOWARD COUNTY	456,787.64	0.13125154%	3,265,698	126,735	94,737	113,808	51,015	386,295	(133,519)	0	0	(20,467)	(153,986)	546,590	13,506	560,096
County	INDEPENDENCE COUNTY	1,125,140.90	0.32329349%	8,043,936	312,169	233,352	280,328	186,965	1,012,814	(328,880)	0	0	(404,545)	(739,425)	1,346,338	(112,780)	1,233,558
County	IZARD COUNTY	531,109.06	0.15260676%	3,797,042	147,355	110,151	132,325	74,358	464,189	(155,244)	0	0	(14,136)	(169,380)	635,522	84,800	720,322
County	JACKSON COUNTY	562,237.34	0.16155103%	4,019,587	155,992	116,607	140,081	184,078	596,758	(164,343)	0	0	(374,950)	(539,293)	672,770	72,323	745,093
County	JEFFERSON COUNTY	1,906,330.65	0.54775743%	13,628,873	528,908	395,369	474,960	545,614	1,944,851	(557,222)	0	0	(13,513)	(570,735)	2,281,105	131,012	2,412,117
County	JOHNSON COUNTY	794,212.83	0.22820594%	5,678,042	220,353	164,718	197,877	360,991	943,939	(232,149)	0	0	0	(232,149)	950,351	339,900	1,290,251
County	LAFAYETTE COUNTY	373,939.23	0.10744620%	2,673,392	103,749	77,554	93,167	168,463	442,933	(109,303)	0	0	(29,088)	(138,391)	447,454	106,170	553,624
County	LAWRENCE COUNTY	531,900.10	0.15283405%	3,802,697	147,575	110,315	132,522	141,166	531,578	(155,475)	0	0	(152,585)	(308,060)	636,469	7,445	643,914
County	LEE COUNTY	241,540.63	0.06940322%	1,726,839	67,015	50,095	60,180	19,434	196,724	(70,603)	0	0	(26,106)	(96,709)	289,026	(8,771)	280,255
County	LINCOLN COUNTY	372,856.63	0.10713571%	2,665,667	103,449	77,330	92,897	182,646	456,322	(108,987)	0	0	(208,255)	(317,242)	446,161	106,877	553,038
County	LITTLE RIVER COUNTY	629,812.29	0.18096775%	4,502,698	174,740	130,622	156,917	204,570	666,849	(184,095)	0	0	(20,108)	(204,203)	753,630	240,027	993,657
County	LOGAN COUNTY	845,971.92	0.24307819%	6,048,082	234,714	175,453	210,773	383,368	1,004,308	(247,278)	0	0	(242,474)	(489,752)	1,012,286	64,576	1,076,862
County	LONOKE COUNTY	1,131,099.40	0.32500558%	8,086,535	313,822	234,588	281,812	288,422	1,118,644	(330,621)	0	0	(372,841)	(703,462)	1,353,468	140,603	1,494,071
County	MADISON COUNTY	760,865.21	0.21862397%	5,439,631	211,101	157,802	189,569	317,468	875,940	(222,402)	0	0	(73,003)	(295,405)	910,447	201,546	1,111,993



Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2024

Division	Employer	Contribution	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
			Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense
County	MARION COUNTY	\$ 539,550.04	0.15503215%	\$ 3,857,389	\$ 149,697	\$ 111,902	\$ 134,428	\$ 61,639	\$ 457,666	\$ (157,711)	\$ -	\$ -	\$ (258,754)	\$ (416,465)	\$ 645,623	\$ (109,231)	\$ 536,392
County	MILLER COUNTY	1,177,664.05	0.33838528%	8,419,438	326,741	244,245	293,414	545,180	1,409,580	(344,232)	0	0	(143,644)	(487,876)	1,409,187	169,386	1,578,573
County	MISSISSIPPI COUNTY	1,363,339.21	0.39173644%	9,746,880	378,256	282,754	339,674	392,737	1,393,421	(998,505)	0	0	(61,575)	(460,080)	1,631,365	132,279	1,763,644
County	MONROE COUNTY	197,557.44	0.05676537%	1,412,392	54,812	40,973	49,221	47,716	192,722	(57,746)	0	0	(47,792)	(105,538)	236,396	(3,389)	233,007
County	MONTGOMERY COUNTY	560,096.18	0.16093580%	4,004,279	155,398	116,163	139,547	596,518	1,007,626	(163,717)	0	0	(99,355)	(263,072)	670,208	307,108	977,316
County	NEVADA COUNTY	333,457.19	0.09581426%	2,383,976	92,517	69,158	83,080	152,864	397,619	(97,470)	0	0	(200,282)	(297,752)	399,013	25,727	424,740
County	NEWTON COUNTY	361,164.35	0.10377552%	2,582,061	100,204	74,905	98,984	45,026	310,119	(105,569)	0	0	(109,259)	(214,828)	432,167	12,696	444,863
County	OUACHITA COUNTY	902,238.39	0.25924558%	6,450,346	250,325	187,122	224,792	113,917	776,156	(263,725)	0	0	(144,921)	(408,446)	1,079,614	108,948	1,188,562
County	PERRY COUNTY	289,404.50	0.08315633%	2,069,031	80,295	60,022	72,105	80,944	293,366	(84,593)	0	0	(354,355)	(498,948)	346,300	(51,996)	294,304
County	PHILLIPS COUNTY	443,996.38	0.12757615%	3,174,250	123,186	92,084	110,621	113,387	439,278	(129,781)	0	0	(389,902)	(519,683)	531,284	90,871	622,155
County	Phillips County Library	16,150.45	0.00464061%	115,464	4,481	3,350	4,024	0	11,855	(6,721)	0	0	(5,093)	(8,814)	19,336	(4,367)	14,959
County	PIKE COUNTY	444,613.06	0.12775234%	3,178,659	123,357	92,212	110,775	109,198	435,542	(129,961)	0	0	(901)	(130,862)	532,022	99,651	631,673
County	POINSETT COUNTY	682,271.61	0.19604120%	4,877,744	189,295	141,502	169,887	272,529	773,323	(199,429)	0	0	(37,739)	(237,168)	816,403	235,461	1,051,864
County	POLK COUNTY	652,533.75	0.18749644%	4,665,140	181,044	135,334	162,578	79,623	558,579	(190,736)	0	0	(13,924)	(204,560)	780,818	117,769	898,587
County	POPE COUNTY	1,766,700.31	0.5078361%	12,630,618	490,168	366,410	440,171	330,145	1,626,894	(516,408)	0	0	(333,033)	(847,441)	2,114,024	173,526	2,287,550
County	PRAIRIE COUNTY	342,083.65	0.09829295%	2,445,648	94,911	70,947	85,230	138,732	389,820	(99,991)	0	0	(369,342)	(469,333)	409,336	(15,484)	393,852
County	PULASKI COUNTY	9,632,974.51	2.76790042%	68,868,737	2,672,654	1,997,858	2,400,045	3,010,883	10,081,440	(2,815,728)	0	0	0	(2,815,728)	11,526,767	1,161,036	12,687,803
County	RANDOLPH COUNTY	570,343.04	0.16388009%	4,077,536	118,288	142,100	266,465	68,094	358,094	(162,712)	0	0	(121,080)	(358,872)	1,344,923	180,293	862,763
County	Randolph County Nursing Home	1,123,958.43	0.32295373%	8,035,483	311,840	233,107	280,033	102,292	927,272	(328,534)	0	0	(30,338)	(772,049)	1,344,923	11,767	1,356,690
County	SALINE COUNTY	2,236,968.86	0.64276170%	15,992,695	620,643	463,942	557,338	409,091	2,051,014	(653,868)	0	0	(6,517)	(660,385)	2,675,745	381,986	3,058,731
County	Saline County Library	275,220.59	0.07908079%	1,967,626	76,360	57,080	68,571	86,701	288,712	(80,447)	0	0	(29,051)	(109,498)	329,328	6,606	335,934
County	SCOTT COUNTY	433,134.29	0.12445508%	3,096,594	120,172	89,831	107,915	249,552	567,470	(126,606)	0	0	0	(126,606)	516,286	182,481	700,767
County	SEARCY COUNTY	381,829.08	0.10971324%	2,729,799	105,938	79,191	95,132	138,992	419,253	(111,609)	0	0	(126,471)	(238,080)	456,895	93,822	550,717
County	SEBASTIAN COUNTY JUDGE	2,704,598.39	0.77712850%	19,335,904	750,387	560,928	673,848	617,996	2,596,159	(790,557)	0	0	(176,118)	(966,675)	3,236,308	200,692	3,437,000
County	SEVIER COUNTY	1,582,441.63	0.45469246%	11,313,303	439,046	328,195	394,264	3,661,910	4,823,415	(462,549)	0	0	0	(462,549)	1,893,541	1,844,699	3,738,240
County	SHARP COUNTY	459,405.05	0.13200351%	3,284,411	127,461	95,280	114,460	130,492	467,693	(134,285)	0	0	(274,330)	(408,615)	549,722	71,834	621,556
County	ST FRANCIS COUNTY	786,280.69	0.22592675%	5,621,333	218,152	163,073	195,901	726,403	1,303,529	(229,831)	0	0	0	(229,831)	1,073,698	434,233	1,375,092
County	STONE COUNTY	378,149.89	0.10865608%	2,703,496	104,917	78,427	94,216	83,210	360,770	(110,534)	0	0	0	(110,534)	452,492	100,969	553,461
County	UNION COUNTY	1,169,323.39	0.33598871%	8,359,809	324,427	242,515	291,336	70,475	928,753	(341,794)	0	0	(281,535)	(623,329)	1,399,206	108,789	1,507,995
County	VAN BUREN COUNTY	676,713.48	0.19444415%	4,838,008	187,753	140,349	168,602	282,418	779,122	(197,804)	0	0	(344,020)	(541,824)	809,752	80,909	890,661
County	WASHINGTON COUNTY	5,691,091.76	1.63525558%	40,867,152	1,578,984	1,180,320	1,417,929	1,659,365	5,836,598	(1,663,512)	0	0	0	(1,663,512)	6,809,931	1,239,704	8,049,635
County	WHITE CO PUBLIC LIBRARY	129,402.84	0.03718210%	925,136	35,903	26,838	32,241	160,885	255,967	(37,825)	0	0	0	(37,825)	154,843	37,672	192,515
County	WHITE RIVER REG LIBRARY	1,607,840.16	0.46199037%	11,494,884	446,093	333,463	400,592	845,290	2,025,438	(469,973)	0	0	(1,352,076)	(1,820,049)	1,923,933	93,420	2,017,353
County	WHITE RIVER REG LIBRARY	28,119.90	0.00807986%	201,037	7,802	5,832	7,006	691	21,331	(8,219)	0	0	(6,999)	(15,218)	33,648	(983)	32,665
County	WOODRUFF COUNTY	251,081.64	0.07214480%	1,795,051	69,662	52,074	62,557	73,893	258,186	(73,391)	0	0	(127,930)	(201,321)	300,443	40,679	341,122
County	YELL CO LIBRARY	30,236.20	0.00868795%	216,167	8,389	6,271	7,533	24,242	46,435	(8,838)	0	0	(59,635)	(68,473)	36,180	(975)	35,205
County	YELL COUNTY	624,448.04	0.17942641%	4,464,348	173,252	129,509	155,581	148,493	606,835	(182,527)	0	0	(529,904)	(712,431)	747,211	(6,610)	740,601
Court Clerk	Alpena District Court	643.44	0.00018488%	4,600	179	133	160	0	472	(188)	0	0	(1,222)	(1,410)	770	(1,088)	(318)
Court Clerk	BERRYVILLE DISTRICT COURT	17,137.84	0.00492432%	122,523	4,755	3,554	4,270	21,901	34,480	(5,009)	0	0	0	(5,009)	20,507	15,202	35,709
Court Clerk	BUTHEVILLE DISTRICT COURT	6,526.98	0.00187544%	46,663	1,811	1,354	1,626	0	4,791	(1,908)	0	0	(8,184)	(10,092)	7,810	(3,036)	4,774
Court Clerk	BOONEVILLE DISTRICT COURT	1,998.59	0.00057427%	14,289	555	415	498	0	1,468	(584)	0	0	(6,164)	(6,748)	2,392	(8,096)	(5,704)
Court Clerk	CAMDEN DISTRICT COURT	3,082.88	0.00088582%	22,040	855	639	768	26	2,288	(901)	0	0	(113)	(1,014)	3,689	318	4,007
Court Clerk	Cherokee Village District Court	4,327.92	0.00124357%	30,942	1,201	898	1,078	1,105	4,282	(1,265)	0	0	(2,943)	(4,208)	5,179	327	5,506
Court Clerk	CLARENDON DISTRICT COURT	7,425.31	0.00213356%	53,086	2,060	1,540	1,850	6,871	12,321	(2,170)	0	0	(7,276)	(12,446)	8,885	(1,463)	7,422
Court Clerk	CONWAY DISTRICT COURT	19,203.74	0.00551793%	137,293	5,328	3,983	4,785	0	14,096	(5,613)	0	0	(4,914)	(10,527)	22,979	(846)	22,133
Court Clerk	DEQUEEN DISTRICT COURT	20,702.24	0.00594850%	148,006	5,744	4,294	5,158	4,551	19,747	(6,051)	0	0	(1,632)	(7,683)	24,772	1,269	26,041
Court Clerk	DERMOTT DISTRICT COURT	2,990.57	0.00074436%	18,521	719	537	645	0	1,901	(757)	0	0	(5,451)	(6,208)	3,100	(2,392)	708
Court Clerk	DEVALLS BLUFF DISTRICT COURT	5,216.95	0.00149902%	37,297	1,447	1,082	1,300	4,278	8,107	(1,525)	0	0	(740)	(2,265)	6,243	4,261	10,504
Court Clerk	DUMAS DISTRICT COURT	10,118.65	0.00290745%	72,341	2,807	2,099	2,521	871	8,298	(2,958)	0	0	(1,594)	(4,552)	12,108	(719)	11,389
Court Clerk	EAST CAMDEN DISTRICT COURT	3,595.48	0.00103311%	25,705	998	746	896	166	2,806	(1,051)	0	0	(497)	(2,548)	4,302	(201)	4,101



Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2024

Division	Employer	Contribution	Proportionate Share	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share				
					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	Proportionate Share of Contributions	Total Employer Pension Expense
Court Clerk	ELKINS DISTRICT COURT	\$ 8,519.12	0.00244785%	\$ 60,905	\$ 2,364	\$ 1,767	\$ 2,123	\$ 8,449	\$ 14,703	\$ (2,490)	\$ -	\$ -	\$ (1,520)	\$ (4,010)	\$ 10,194	\$ 474	\$ 10,668
Court Clerk	EUREKA SPRINGS DISTRICT COURT	11,758.61	0.00337867%	84,065	3,262	2,439	2,930	4,036	12,667	(3,437)	0	0	(4,690)	(8,127)	14,070	5,103	19,173
Court Clerk	FAYETTEVILLE DISTRICT COURT	15,823.00	0.00454652%	113,123	4,390	3,282	3,942	6,049	17,663	(4,625)	0	0	0	(4,625)	18,934	1,820	20,754
Court Clerk	FT. SMITH DISTRICT COURT	16,782.54	0.00482223%	119,983	4,656	3,481	4,181	2,229	14,547	(4,906)	0	0	(124)	(5,030)	20,082	(209)	19,873
Court Clerk	HOXIE DISTRICT COURT	-	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	(232)	(232)
Court Clerk	LAKE VILLAGE DISTRICT COURT	-	0.00000000%	0	0	0	0	0	0	0	0	0	(10,714)	(10,714)	0	(7,264)	(7,264)
Court Clerk	Lake Village District Court	8,503.70	0.00244342%	60,795	2,359	1,764	2,119	40,106	46,348	(2,486)	0	0	0	(2,486)	10,175	15,261	25,436
Court Clerk	LITTLE ROCK DISTRICT COURT	32,301.95	0.00928151%	230,935	8,962	6,699	8,048	9,443	33,152	(9,442)	0	0	(886)	(10,328)	38,652	(1,205)	37,447
Court Clerk	LONOKE DISTRICT COURT	6,103.00	0.00175361%	43,632	1,693	1,266	1,521	11	4,491	(1,784)	0	0	(4,331)	(6,115)	7,303	(6,173)	1,130
Court Clerk	MARION DISTRICT COURT	5,728.56	0.00164602%	40,955	1,589	1,188	1,427	775	4,979	(1,674)	0	0	(4,947)	(6,621)	6,855	(1,213)	5,642
Court Clerk	MAUMELLE DISTRICT COURT	2,089.04	0.00060026%	14,935	580	433	520	2,702	4,235	(611)	0	0	(21,638)	(22,249)	2,500	(6,386)	(3,886)
Court Clerk	MCCORDY DISTRICT COURT	330.96	0.00009510%	2,366	92	69	82	18	261	(97)	0	0	(96)	(193)	396	(151)	245
Court Clerk	MCGEEHE DISTRICT COURT	3,931.83	0.00112976%	28,110	1,091	815	900	796	3,682	(1,149)	0	0	(3,662)	(4,811)	4,705	(1,053)	3,652
Court Clerk	NEWPORT DISTRICT COURT	6,657.69	0.00191299%	47,598	1,847	1,381	1,659	154	5,041	(1,946)	0	0	(731)	(2,677)	7,967	(925)	7,042
Court Clerk	NORTH LITTLE ROCK DIST. COURT	79,364.63	0.02280432%	567,399	22,020	16,460	19,774	31,149	89,403	(23,198)	0	0	(30,969)	(54,167)	94,967	7,584	102,551
Court Clerk	OSCEOLA DISTRICT COURT	-	0.00000000%	0	0	0	0	0	0	0	0	0	(12,366)	(12,366)	0	(12,536)	(12,536)
Court Clerk	PINE BLUFF DISTRICT COURT	10,108.70	0.00290459%	72,270	2,805	2,097	2,519	4,475	11,896	(2,955)	0	0	(2,521)	(5,476)	12,096	1,303	13,399
Court Clerk	SHERWOOD DISTRICT COURT	10,712.26	0.00307802%	76,585	2,972	2,222	2,669	940	8,803	(3,131)	0	0	(365)	(3,496)	12,818	49	12,867
Court Clerk	SILOAM SPRINGS DISTRICT COURT	9,397.18	0.00270015%	67,183	2,607	1,949	2,341	6,783	13,680	(2,747)	0	0	(5,604)	(8,351)	11,245	(8,942)	2,303
Court Clerk	SPRINGDALE DISTRICT COURT	11,802.98	0.00339142%	84,383	3,275	2,448	2,941	228	8,892	(3,450)	0	0	(3,800)	(7,250)	14,123	(1,316)	12,807
Court Clerk	TEXARKANA DISTRICT COURT	9,388.70	0.00269771%	67,122	2,605	1,947	2,339	5,401	12,292	(2,744)	0	0	0	(2,744)	11,234	(3,010)	8,224
Court Clerk	TRUMANN DISTRICT COURT	7,391.28	0.00212378%	52,842	2,051	1,533	1,842	9,788	15,214	(2,160)	0	0	(3,352)	(5,512)	8,844	2,775	11,619
Court Clerk	TYRONZA DISTRICT COURT	4,201.41	0.00120722%	30,037	1,166	871	1,047	1,156	4,240	(1,228)	0	0	(2,359)	(3,587)	5,027	(1,690)	3,337
Court Clerk	WALNUT RIDGE DISTRICT COURT	-	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	(335)	(335)
Court Clerk	WEST MEMPHIS DISTRICT COURT	9,437.94	0.00271186%	67,474	2,619	1,957	2,351	1,970	8,897	(2,759)	0	0	(441)	(3,200)	11,293	900	12,193
Court Clerk	WRIGHTSVILLE DISTRICT COURT	-	0.00000000%	0	0	0	0	0	0	0	0	0	(14,120)	(14,120)	0	(10,073)	(10,073)
District Judge	ADRS Pilot	1,143,945.10	0.32869662%	8,178,373	317,386	237,252	285,013	1,874,574	2,714,225	(334,376)	0	0	(147,147)	(481,523)	1,368,839	305,701	1,674,540
District Judge	Ashdown District Court	-	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	(1,163)	(1,163)
District Judge	Brinkley District Court	22,269.00	0.00639869%	159,207	6,179	4,619	5,548	37,113	53,459	(6,509)	0	0	(484)	(6,993)	26,647	16,380	43,027
District Judge	Camden District Court	-	0.00000000%	0	0	0	0	0	0	0	0	0	(9,063)	(9,063)	0	(19,232)	(19,232)
District Judge	Charleston District Court	-	0.00000000%	0	0	0	0	0	0	0	0	0	(7,130)	(7,130)	0	(17,489)	(17,489)
District Judge	Cherokee Village District Judge	-	0.00000000%	0	0	0	0	0	0	0	0	0	(2,647)	(2,647)	0	(6,485)	(6,485)
District Judge	Clarksville District Court	-	0.00000000%	0	0	0	0	0	0	0	0	0	(12,007)	(12,007)	0	(28,727)	(28,727)
District Judge	East Camden District Court	-	0.00000000%	0	0	0	0	0	0	0	0	0	(2,078)	(2,078)	0	(4,253)	(4,253)
District Judge	Hot Springs District Court	-	0.00000000%	0	0	0	0	0	0	0	0	0	(33,463)	(33,463)	0	(72,676)	(72,676)
District Judge	Little Rock District Court	4,271.54	0.00122737%	30,538	1,185	886	1,064	6,109	9,244	(1,249)	0	0	(171)	(1,420)	5,111	2,305	7,416
District Judge	Newport District Court	-	0.00000000%	0	0	0	0	0	0	0	0	0	(17,322)	(17,322)	0	(44,101)	(44,101)
District Judge	Ouachita County District Court	-	0.00000000%	0	0	0	0	0	0	0	0	0	(9,308)	(9,308)	0	(23,393)	(23,393)
District Judge	Randolph County District Court	-	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	(28,638)	(28,638)
District Judge	Sharp County District Court	-	0.00000000%	0	0	0	0	0	0	0	0	0	(11,338)	(11,338)	0	(27,538)	(27,538)
District Judge	Woodruff County District Court	-	0.00000000%	0	0	0	0	0	0	0	0	0	(8,128)	(8,128)	0	(18,779)	(18,779)
Municipal	ALMA WATER & SEWER DEPT	97,805.74	0.02810311%	699,240	27,136	20,285	24,368	34,494	106,283	(28,589)	0	0	(8,226)	(36,815)	117,034	10,193	127,227
Municipal	AR MUNICIPAL LEAGUE	1,233,372.47	0.35439232%	8,817,713	342,197	255,799	307,293	458,418	1,363,707	(360,516)	0	0	(114,615)	(475,131)	1,475,847	224,399	1,700,246
Municipal	ARKANSAS CITY	7,866.80	0.00226041%	56,242	2,183	1,632	1,960	10,048	15,823	(2,299)	0	0	(10,071)	(12,370)	9,413	(4,688)	4,725
Municipal	BATESVILLE WATERWORKS	299,809.66	0.08614611%	2,143,420	83,182	62,180	74,697	100,436	320,495	(87,635)	0	0	(167,079)	(254,714)	358,751	(30,456)	328,295
Municipal	BRADFORD WATER & SEWER	11,568.12	0.00332394%	82,704	3,210	2,399	2,882	16,590	25,081	(3,381)	0	0	(5,333)	(6,914)	13,842	(357)	13,485
Municipal	BRINKLEY MAIN WATER & SEWER DPT	58,456.36	0.01679662%	417,920	16,219	12,124	14,564	13,204	56,111	(17,087)	0	0	(22,631)	(39,718)	69,949	(6,681)	63,268
Municipal	CADDO VALLEY	23,777.16	0.00683203%	169,989	6,597	4,931	5,924	27,922	45,374	(6,950)	0	0	(1,017)	(7,967)	28,452	16,564	45,016
Municipal	CAMDEN WATER & UTILITIES	178,947.15	0.05141796%	1,279,342	49,649	37,113	44,584	38,805	170,151	(52,306)	0	0	(1,811)	(54,117)	214,127	21,770	235,897
Municipal	CAMMACK VILLAGE	8,157.11	0.00234383%	58,317	2,263	1,692	2,032	3,583	9,570	(2,384)	0	0	(3,762)	(6,146)	9,761	(1,792)	7,969



Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2024

Division	Employer	Contribution	Proportionate Share	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
					Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense
Municipal	CAVE CITY	\$ 47,662.41	0.01369513%	\$ 340,752	\$ 13,224	\$ 9,885	\$ 11,875	\$ 80,872	\$ 115,856	\$ (13,932)	\$ -	\$ -	\$ (1,170)	\$ (15,102)	\$ 57,033	\$ 32,453	\$ 89,486
Municipal	CENTRAL ARKANSAS WATER	4,027,740.84	1.15731497%	28,795,407	1,117,490	835,345	1,003,507	1,598,185	4,554,527	(1,177,313)	0	0	(98,919)	(1,276,232)	4,819,574	549,339	5,368,913
Municipal	City of Alexander	49,978.64	0.01436066%	357,311	13,866	10,365	12,452	2,574	39,257	(14,609)	0	0	(23,122)	(37,731)	59,804	4,688	64,492
Municipal	CITY OF ALMA	236,512.94	0.06795868%	1,690,895	65,620	49,052	58,927	50,628	224,227	(69,133)	0	0	(102,735)	(171,868)	283,010	2,252	285,262
Municipal	CITY OF ARKADDELPHIA	635,656.39	0.18264697%	4,544,479	176,362	131,834	158,373	105,421	571,990	(185,803)	0	0	(29,219)	(215,022)	760,623	47,047	807,670
Municipal	CITY OF ASH FLAT	70,383.80	0.02022380%	503,193	19,528	14,597	17,536	38,018	89,679	(20,573)	0	0	(1,949)	(22,522)	84,221	26,346	110,567
Municipal	CITY OF ASHDOWN	241,868.10	0.06949741%	1,729,180	67,106	50,163	60,261	103,887	281,417	(70,698)	0	0	(42,190)	(112,888)	289,418	54,405	343,823
Municipal	CITY OF AUGUSTA	122,520.51	0.03520455%	875,932	33,993	25,410	30,526	29,149	119,078	(35,813)	0	0	(16,282)	(52,095)	146,607	(20,296)	126,311
Municipal	City of Austin	49,730.46	0.01428935%	355,536	13,798	10,314	12,390	0	36,502	(14,536)	0	0	(23,713)	(38,249)	59,507	(6,242)	53,265
Municipal	City of Batesville	390,031.41	0.11207007%	2,788,440	108,214	80,892	97,176	186,195	472,477	(114,007)	0	0	(66,375)	(180,382)	466,710	41,286	507,996
Municipal	CITY OF BEEBE	350,405.42	0.10068409%	2,505,143	97,219	72,673	87,303	54,206	311,401	(102,424)	0	0	(172,344)	(274,768)	419,293	32,690	451,983
Municipal	CITY OF BENTONVILLE	4,213,002.19	1.21054722%	30,119,891	1,168,891	873,768	1,049,665	1,797,024	4,889,348	(1,231,465)	0	0	0	(1,231,465)	5,041,256	1,275,998	6,317,254
Municipal	CITY OF BETHEL HEIGHTS	-	0.00000000%	0	0	0	0	0	0	0	0	0	(13,129)	(13,129)	0	(120,318)	(120,318)
Municipal	CITY OF BISCOE	7,206.94	0.00207081%	51,524	2,000	1,495	1,796	996	6,287	(2,107)	0	0	(160)	(2,267)	8,624	(2,241)	6,383
Municipal	CITY OF BONO	65,598.51	0.01884881%	468,981	18,200	13,605	16,344	12,758	60,907	(19,175)	0	0	(10,893)	(30,068)	78,495	(890)	77,605
Municipal	CITY OF BRADFORD	8,274.80	0.00237765%	59,159	2,296	1,716	2,062	18,264	24,338	(2,419)	0	0	(10,892)	(13,311)	9,902	3,395	13,297
Municipal	CITY OF BRINKLEY	72,639.51	0.02087195%	519,320	20,154	15,065	18,098	17,521	70,038	(21,233)	0	0	(103,199)	(124,432)	86,920	(31,829)	55,091
Municipal	CITY OF BRYANT	960,757.10	0.27606011%	6,868,712	266,561	199,259	239,372	339,373	1,044,565	(280,830)	0	0	0	(280,830)	1,149,637	225,336	1,374,973
Municipal	CITY OF CABOT	1,091,157.43	0.31352882%	7,800,979	302,740	226,304	271,861	605,118	1,406,023	(318,946)	0	0	0	(318,946)	1,305,673	434,802	1,740,475
Municipal	CITY OF CALICO ROCK	60,164.35	0.01728738%	430,131	16,693	12,478	14,990	70,724	114,885	(17,586)	0	0	(19,886)	(37,472)	71,992	29,179	101,171
Municipal	CITY OF CARLISLE	124,177.43	0.03568065%	887,778	34,453	25,754	30,939	48,004	139,510	(36,297)	0	0	0	(36,297)	148,590	32,098	180,688
Municipal	City of Cave Springs	104,292.30	0.02996693%	745,614	28,936	21,630	25,984	94,590	171,140	(30,485)	0	0	(5,872)	(36,357)	124,796	64,894	189,690
Municipal	City of Cedarville	1,708.18	0.00049082%	12,212	474	354	426	466	1,720	(499)	0	0	(97)	(596)	2,044	(130)	1,914
Municipal	City of Centerton	413,652.77	0.11885733%	2,957,315	114,767	85,791	103,061	302,525	606,144	(120,911)	0	0	0	(120,911)	494,975	218,343	713,318
Municipal	CITY OF CHARLESTON	91,971.64	0.02642676%	657,530	25,517	19,075	22,915	21,122	88,629	(26,883)	0	0	(15,366)	(42,249)	110,053	(20,059)	89,994
Municipal	CITY OF CHERRY VALLEY	8,539.64	0.00245375%	61,052	2,369	1,771	2,128	17,632	23,900	(2,496)	0	0	(27,097)	(29,593)	10,219	3,830	14,049
Municipal	CITY OF CLARKSVILLE	229,236.47	0.06586789%	1,638,873	63,601	47,543	57,114	109,943	278,201	(67,006)	0	0	(72,849)	(139,855)	274,303	26,830	301,133
Municipal	CITY OF CLINTON	49,345.41	0.01417871%	352,784	13,691	10,234	12,294	14,071	50,290	(14,424)	0	0	(55,002)	(69,426)	59,046	(10,395)	48,651
Municipal	CITY OF CORNING	109,781.85	0.03154428%	784,860	30,459	22,769	27,352	54,786	135,366	(32,089)	0	0	0	(32,089)	131,364	3,908	135,272
Municipal	CITY OF COTTER	51,279.55	0.01473446%	366,611	14,227	10,635	12,776	23,917	61,555	(14,989)	0	0	(10,826)	(25,815)	61,361	9,509	70,870
Municipal	City of Crawfordsville	22,145.02	0.00636306%	158,321	6,144	4,593	5,517	5,141	21,395	(6,473)	0	0	(2,081)	(8,554)	26,499	7,456	33,955
Municipal	CITY OF CROSSETT	269,960.26	0.07756930%	1,930,019	74,900	55,989	67,260	27,577	225,726	(78,910)	0	0	(34,118)	(113,028)	323,033	(31,648)	291,385
Municipal	City of Danville	109,861.69	0.03156722%	785,431	30,481	22,785	27,372	479,900	560,538	(32,113)	0	0	0	(32,113)	131,460	193,631	325,091
Municipal	City of Dardanelle	196,603.28	0.05649120%	1,405,570	54,547	40,775	48,983	415,531	559,836	(57,467)	0	0	(15,445)	(72,912)	235,254	318,570	553,824
Municipal	City of Decatur	155,603.68	0.04471054%	1,112,453	43,172	32,272	38,768	102,705	216,917	(45,483)	0	0	0	(45,483)	186,195	24,175	210,370
Municipal	CITY OF DES ARC	125,203.31	0.03597542%	895,112	34,737	25,967	31,194	23,637	115,535	(36,597)	0	0	(23,371)	(59,968)	149,818	1,247	151,065
Municipal	City of Dewitt	125,260.79	0.03599194%	895,523	34,753	25,979	31,209	28,370	120,311	(36,614)	0	0	(20,011)	(56,625)	149,886	9,597	159,483
Municipal	CITY OF DIERKS	45,291.43	0.01301386%	323,801	12,566	9,393	11,284	13,681	46,924	(13,239)	0	0	(3,453)	(46,692)	54,195	238	54,433
Municipal	CITY OF DOVER	49,517.21	0.01422808%	354,012	13,738	10,270	12,337	9,005	45,350	(14,474)	0	0	(6,603)	(21,077)	59,252	2,613	61,865
Municipal	City of Elkins	105,721.34	0.03037755%	755,830	29,332	21,926	26,340	473,310	550,908	(30,902)	0	0	0	(30,902)	126,506	187,394	313,900
Municipal	CITY OF ELM SPRINGS	37,464.38	0.01076487%	267,843	10,394	7,770	9,334	25,581	53,079	(10,951)	0	0	(30,987)	(41,938)	44,830	5,999	50,829
Municipal	CITY OF ENGLAND	133,068.41	0.03823535%	951,342	36,920	27,598	33,154	23,403	121,075	(38,896)	0	0	(67,583)	(106,479)	159,229	(63,155)	96,074
Municipal	CITY OF EUDORA	71,339.93	0.02049853%	510,028	19,793	14,796	17,774	23,001	75,364	(20,853)	0	0	(126,694)	(147,547)	85,365	(38,765)	46,600
Municipal	CITY OF FARMINGTON	177,287.27	0.05094102%	1,267,475	49,188	36,769	44,171	67,833	197,961	(51,821)	0	0	(17,240)	(69,061)	212,141	14,852	226,993
Municipal	CITY OF FLIPPIN	84,652.17	0.02432362%	605,201	23,487	17,557	21,091	78,484	140,619	(24,744)	0	0	0	(24,744)	101,294	34,886	136,180
Municipal	CITY OF FORDYCE	118,992.05	0.03419070%	850,706	33,014	24,679	29,647	18,950	106,290	(34,781)	0	0	(68,652)	(103,433)	142,385	(46,363)	96,022
Municipal	CITY OF FOREMAN	29,261.13	0.00840778%	209,196	8,118	6,069	7,290	1,281	22,758	(8,553)	0	0	(6,073)	(14,626)	35,014	6,360	41,374
Municipal	CITY OF GASSVILLE	88,034.92	0.02529560%	629,385	24,425	18,258	21,934	52,364	116,981	(25,733)	0	0	(4,081)	(29,814)	105,342	14,137	119,479
Municipal	City of Gentry	183,991.69	0.05286744%	1,315,406	51,048	38,159	45,841	167,300	302,348	(53,781)	0	0	0	(53,781)	220,164	84,131	304,295
Municipal	City of Goshen	28,164.33	0.00809263%	201,355	7,814	5,841	7,017	36,951	57,623	(8,232)	0	0	0	(8,232)	33,701	26,852	60,553



Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2024

Division	Employer	Contribution	Proportionate Share	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
					Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and 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 Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Municipal	CITY OF GRAVETTE	\$ 101,874.35	0.02927217%	\$ 728,327	\$ 28,265	\$ 21,129	\$ 25,382	\$ 14,759	\$ 89,535	\$ (29,778)	\$ -	\$ -	\$ (51,916)	\$ (81,694)	\$ 121,902	\$ (5,213)	\$ 116,689
Municipal	CITY OF GREEN FOREST	184,713.21	0.05307476%	1,320,565	51,248	38,309	46,021	50,327	185,905	(53,992)	0	0	(56,791)	(110,783)	221,027	20,246	241,273
Municipal	City of Greenbrier	244,829.74	0.07034840%	1,750,354	67,928	50,777	60,999	551,059	730,763	(71,564)	0	0	0	(71,564)	292,962	399,803	692,765
Municipal	City of Greenland	41,463.30	0.01191390%	296,432	11,504	8,599	10,331	75,531	105,965	(12,120)	0	0	(2,555)	(14,675)	49,615	37,157	86,772
Municipal	City of Greers Ferry	28,664.78	0.00823642%	204,932	7,953	5,945	7,142	60,143	81,183	(8,379)	0	0	0	(8,379)	34,300	46,771	81,071
Municipal	CITY OF GUM SPRINGS	-	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	(15,006)	(15,006)
Municipal	City of Guy	47,608.22	0.01367956%	340,364	13,209	9,874	11,862	177,761	212,706	(13,916)	0	0	0	(13,916)	56,968	81,125	138,093
Municipal	CITY OF HACKETT	28,192.86	0.00810082%	201,558	7,822	5,847	7,024	8,757	26,450	(8,241)	0	0	0	(8,241)	33,735	5,339	39,074
Municipal	CITY OF HAMBURG	160,423.95	0.04609558%	1,146,914	44,509	33,272	39,969	43,892	161,642	(46,892)	0	0	0	(46,892)	191,962	54,587	246,549
Municipal	CITY OF HAMPTON	50,962.38	0.01464333%	364,344	14,139	10,569	12,697	9,433	46,838	(14,896)	0	0	(8,667)	(23,563)	60,981	(6,873)	54,108
Municipal	CITY OF HARDY	32,953.71	0.00946879%	235,595	9,143	6,835	8,210	43,093	67,281	(9,632)	0	0	(66,769)	(76,401)	39,432	19,450	58,882
Municipal	CITY OF HARRISBURG	96,118.30	0.02761825%	687,176	26,668	19,935	23,948	14,129	84,680	(28,095)	0	0	0	(28,095)	115,015	21,739	136,754
Municipal	690,172.09	0.19831129%	4,934,227	191,487	143,140	171,956	257,358	763,941	(201,738)	0	0	(86,506)	(288,244)	825,856	22,788	848,644	
Municipal	CITY OF HAZELL	54,218.87	0.01557903%	387,625	15,043	11,245	13,509	17,843	57,640	(15,848)	0	0	(10,682)	(26,530)	64,878	15,903	80,781
Municipal	CITY OF HASKELL	166,576.87	0.04786353%	1,190,903	46,216	34,548	41,502	4,173	126,439	(48,691)	0	0	(14,431)	(63,122)	199,325	7,373	206,698
Municipal	CITY OF HEBER SPRINGS	205,155.05	0.05894843%	1,466,709	56,920	42,549	51,114	68,165	218,748	(59,967)	0	0	(26,352)	(86,319)	245,487	(9,402)	236,085
Municipal	City of Helena-West Helena	498,232.17	0.14316004%	3,561,996	138,234	103,332	124,334	452,140	817,840	(145,634)	0	0	(457,646)	(603,280)	596,182	53,694	649,876
Municipal	CITY OF HOPE	575,930.46	0.16548556%	4,117,482	159,791	119,447	143,492	130,629	553,359	(168,345)	0	0	(257,001)	(425,346)	689,155	(19,543)	669,612
Municipal	CITY OF HOT SPRINGS	43,189.65	0.01240994%	308,774	11,983	8,957	10,761	20,544	52,245	(12,624)	0	0	(3,747)	(16,240)	51,681	2,103	53,784
Municipal	CITY OF HUNTINGTON	3,147,577.65	0.90441239%	22,502,883	873,290	652,801	784,215	394,228	2,704,534	(920,604)	0	0	(301,162)	(1,221,202)	3,766,375	159,168	3,925,543
Municipal	CITY OF HUNTSVILLE	16,495.64	0.00473979%	117,932	4,577	3,421	4,110	0	12,108	(4,822)	0	0	(20,493)	(25,315)	19,739	(7,316)	12,423
Municipal	CITY OF HUTTIG	75,230.09	0.02161631%	537,840	20,872	15,603	18,743	41,855	97,073	(21,990)	0	0	(11,035)	(33,025)	90,020	7,030	97,050
Municipal	CITY OF JACKSONVILLE	13,762.54	0.00395447%	98,392	3,818	2,854	3,429	0	10,101	(4,023)	0	0	(22,762)	(28,785)	16,468	(11,720)	4,748
Municipal	CITY OF JASPER	900,015.63	0.25860690%	6,434,455	249,708	186,661	224,238	297,108	957,715	(263,075)	0	0	(35,171)	(296,246)	1,076,954	134,959	1,211,913
Municipal	City of Junction City	55,325.23	0.01589693%	395,535	15,350	11,474	13,784	46,750	87,358	(16,172)	0	0	(16,172)	(66,202)	40,554	106,756	
Municipal	CITY OF KIBLER	14,801.40	0.00425298%	105,819	4,107	3,070	3,688	3,387	14,252	(4,326)	0	0	(1,199)	(5,525)	17,711	6,921	24,632
Municipal	City of Knoxville	11,716.44	0.00336656%	83,764	3,251	2,430	2,919	0	8,600	(3,425)	0	0	(3,295)	(6,720)	14,020	4,072	18,092
Municipal	CITY OF LAMAR	28,533.59	0.00819873%	203,994	7,917	5,918	7,109	17,568	38,512	(8,340)	0	0	(23,646)	(31,986)	34,143	2,454	36,597
Municipal	CITY OF LAMAR	43,628.57	0.01233606%	311,912	12,105	9,048	10,870	40,103	72,126	(12,753)	0	0	(25,983)	(38,736)	52,206	12,613	64,819
Municipal	CITY OF LAVERA	35,591.10	0.01022660%	254,450	9,875	7,382	8,667	23,070	49,194	(10,403)	0	0	(2,437)	(12,840)	42,588	8,953	51,541
Municipal	CITY OF LEPANTO	52,535.87	0.01509545%	375,593	14,576	10,896	13,089	25,988	64,549	(15,356)	0	0	(7,424)	(22,780)	62,864	(9,713)	53,151
Municipal	CITY OF LESLIE	12,557.76	0.00360830%	89,779	3,484	2,604	3,129	6,287	15,504	(3,671)	0	0	(343)	(4,014)	15,027	4,176	19,203
Municipal	CITY OF LEWISVILLE	38,774.37	0.01114127%	277,208	10,758	8,042	9,661	143	28,604	(11,334)	0	0	(59,640)	(70,974)	46,397	(19,475)	26,922
Municipal	CITY OF LINCOLN	145,240.29	0.04173276%	1,038,362	40,297	30,123	36,186	28,453	135,059	(42,454)	0	0	0	(42,454)	173,794	29,274	203,068
Municipal	CITY OF LOCKESBURG	22,810.12	0.00655417%	163,676	6,329	4,731	5,683	8,594	25,337	(6,667)	0	0	0	(6,667)	27,294	6,586	33,880
Municipal	CITY OF LOWELL	256,401.04	0.07367325%	1,833,080	71,138	53,177	63,882	87,781	275,978	(74,946)	0	0	(39,204)	(114,150)	306,808	(16,038)	290,770
Municipal	CITY OF MAGNOLIA	323,636.82	0.09299251%	2,313,767	89,793	67,122	80,634	53,311	290,860	(94,599)	0	0	(25,152)	(119,751)	387,262	641	387,903
Municipal	CITY OF MALVERN	208,901.72	0.06002499%	1,493,495	57,959	43,326	52,048	33,201	186,534	(61,062)	0	0	0	(61,062)	249,971	8,340	258,311
Municipal	CITY OF MAMMOTH SPRINGS	53,495.69	0.01537124%	382,455	14,842	11,095	13,328	60,041	99,306	(15,637)	0	0	0	(15,637)	64,013	36,183	100,196
Municipal	CITY OF MARKED TREE	103,916.04	0.02985882%	742,924	28,831	21,552	25,891	87,431	163,705	(30,375)	0	0	(37,678)	(66,053)	124,345	15,285	139,630
Municipal	CITY OF MARSHALL	46,199.78	0.01327486%	330,295	12,818	9,582	11,511	13,191	47,102	(13,504)	0	0	(19,972)	(33,476)	55,282	1,529	56,811
Municipal	CITY OF MARVELL	44,315.26	0.01273337%	316,822	12,295	9,191	11,041	1,812	38,339	(12,953)	0	0	(16,952)	(29,905)	53,027	(9,297)	43,730
Municipal	CITY OF MCRAE	31,838.11	0.00914824%	227,619	8,833	6,603	7,932	12,792	36,160	(9,206)	0	0	(5,776)	(15,082)	38,097	6,773	44,870
Municipal	CITY OF MELBOURNE	63,181.30	0.01815426%	451,700	17,530	13,104	15,742	36,362	82,738	(18,468)	0	0	(14,795)	(33,263)	75,602	10,856	86,458
Municipal	CITY OF MENA	276,668.01	0.07949668%	1,977,974	76,761	57,380	68,932	92,199	295,272	(80,870)	0	0	(10,312)	(91,182)	331,059	23,111	354,170
Municipal	CITY OF MONETTE	51,920.79	0.01491871%	371,196	14,405	10,768	12,936	22,892	61,001	(15,176)	0	0	0	(15,176)	62,128	13,020	75,148
Municipal	CITY OF MONTICELLO	491,811.90	0.14131527%	3,516,096	136,452	102,001	122,534	31,073	392,600	(143,757)	0	0	(34,865)	(178,622)	588,500	16,052	604,552
Municipal	CITY OF MORRILTON	523,807.09	0.15050864%	3,744,838	145,329	108,636	130,506	148,592	533,063	(153,109)	0	0	(131,143)	(284,252)	626,785	19,251	646,036
Municipal	CITY OF MOUNT IDA	50,941.58	0.01463735%	364,195	14,134	10,565	12,692	20,331	57,722	(14,890)	0	0	(17,434)	(32,324)	60,956	(12,172)	48,784
Municipal	CITY OF MOUNTAIN HOME	1,025,188.67	0.29457362%	7,329,351	284,437	212,622	255,425	490,202	1,242,686	(299,664)	0	0	(9,793)	(309,457)	1,226,735	334,274	1,561,009



Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2024

Division	Employer	Contribution	Proportionate Share	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
				Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of 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 Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Contributions and Proportionate Share of Contributions	Total Employer Pension Expense			
Municipal	CITY OF MOUNTAIN PINE	\$ 24,399.23	0.00701078%	\$ 174,437	\$ 6,770	\$ 5,060	\$ 6,079	\$ 25,942	\$ 43,851	\$ (7,132)	\$ -	\$ -	\$ -	\$ (7,132)	\$ 29,196	\$ 8,325	\$ 37,521	
Municipal	CITY OF MOUNTAIN VIEW	114,494.41	0.03289837%	818,552	31,766	28,526	28,526	40,888	124,926	(33,467)	-	-	(12,870)	137,003	26,395	163,398		
Municipal	City of Mtn View Wtr&Sew Comm	72,358.49	0.02079120%	517,310	20,076	15,007	18,028	7,522	60,633	(21,150)	0	0	(4,856)	86,584	3,422	90,006		
Municipal	City of Murreesboro	35,660.03	0.01024641%	254,943	9,894	7,396	8,885	78,708	104,883	(10,438)	0	0	(20,861)	42,671	57,506	100,177		
Municipal	CITY OF NASHVILLE	349,511.10	0.10042712%	2,498,749	96,971	72,488	87,800	85,671	342,210	(102,162)	0	0	(38,267)	(140,429)	418,223	11,607	429,830	
Municipal	CITY OF NORMAN	12,676.41	0.00364239%	90,627	3,517	2,629	3,158	52,619	61,923	(3,705)	0	0	(7,074)	15,169	14,620	29,789		
Municipal	CITY OF OLA	17,653.62	0.00507252%	126,210	4,898	3,661	4,398	3,150	16,107	(5,160)	0	0	(6,883)	(12,043)	21,124	15,898		
Municipal	CITY OF PANGBURN	13,110.02	0.00376698%	93,727	3,637	2,719	3,266	21,391	31,013	(9,832)	0	0	(4,465)	15,687	7,121	22,808		
Municipal	CITY OF PARAGOULD	759,204.63	0.21814683%	5,427,759	210,640	157,457	189,155	273,457	830,709	(221,916)	0	0	(21,916)	908,460	201,732	1,110,192		
Municipal	CITY OF PARIS	254,331.59	0.07307862%	1,818,285	70,564	52,748	63,266	42,010	228,688	(74,341)	0	0	(107,700)	(183,041)	304,332	(9,244)	295,088	
Municipal	City of Pea Ridge	314,060.23	0.09024081%	2,245,301	87,136	65,135	78,248	1,481,228	1,711,747	(91,800)	0	0	(91,800)	378,803	563,612	939,415		
Municipal	CITY OF PERRYVILLE	88,434.21	0.02541033%	632,240	24,536	18,341	22,033	15,351	80,261	(25,849)	0	0	(38,128)	(63,977)	105,820	16,062	121,882	
Municipal	CITY OF PIGGOTT	94,968.32	0.02728782%	678,954	26,349	19,696	23,661	1,257	70,963	(27,759)	0	0	(39,865)	(67,624)	113,639	(6,247)	107,392	
Municipal	CITY OF PLUMMERVILLE	27,727.82	0.00796720%	198,234	7,693	5,751	6,908	14,752	35,104	(8,105)	0	0	(4,005)	(12,110)	33,179	2,554	35,733	
Municipal	City of Pottsville	72,713.42	0.02089318%	519,848	20,174	15,081	18,116	16,354	69,725	(21,254)	0	0	0	(21,254)	87,008	9,776	96,784	
Municipal	CITY OF PRAIRIE GROVE	272,964.38	0.07843249%	1,951,496	75,734	56,612	68,009	231,400	431,755	(79,788)	0	0	0	(79,788)	326,628	120,047	446,675	
Municipal	CITY OF PRESCOTT	238,602.57	0.06855911%	1,705,834	66,200	49,486	59,448	32,222	207,356	(69,744)	0	0	(220,076)	(289,520)	285,511	(75,965)	209,546	
Municipal	CITY OF QUITMAN	52,483.87	0.01508051%	375,221	14,562	10,885	13,076	1,551	40,074	(15,341)	0	0	(7,243)	(89,584)	62,802	(30,348)	32,454	
Municipal	CITY OF RAVENDEN	8,577.03	0.00246449%	61,320	2,380	1,779	2,137	4,518	10,814	(2,507)	0	0	(1,702)	(4,209)	10,263	3,401	13,664	
Municipal	City of Rector	66,752.82	0.01918049%	477,234	18,520	13,844	16,631	72,467	121,462	(19,512)	0	0	(30,020)	(49,532)	79,876	17,965	97,841	
Municipal	CITY OF RISON	46,204.07	0.01327609%	330,325	12,819	9,583	11,512	47,311	81,225	(13,505)	0	0	0	(13,505)	55,288	17,128	72,416	
Municipal	CITY OF ROGERS	2,342,490.05	0.67308173%	16,747,094	649,920	485,827	583,629	883,809	2,603,185	(684,712)	0	0	(684,712)	2,803,011	661,455	3,464,466		
Municipal	CITY OF RUSSELLVILLE	586,540.85	0.16853431%	4,193,339	162,735	121,647	146,136	129,463	559,961	(171,446)	0	0	(102,970)	(274,416)	701,852	56,478	758,330	
Municipal	CITY OF SALEM	40,086.57	0.01151831%	286,590	11,122	8,314	9,988	27,039	56,463	(11,717)	0	0	(17,979)	(29,696)	47,967	18,831	66,798	
Municipal	City of Scanton	14,862.64	0.00427057%	106,257	4,124	3,082	3,703	21,935	32,844	(4,344)	0	0	0	(4,344)	17,785	24,808	42,593	
Municipal	CITY OF SEARCY	900,939.86	0.25887246%	6,441,062	249,964	186,853	224,468	562,307	1,223,592	(263,346)	0	0	0	(263,346)	1,078,060	184,736	1,262,796	
Municipal	CITY OF SHANNON HILLS	55,611.16	0.01597909%	397,579	15,429	11,534	13,855	46,683	87,501	(16,255)	0	0	0	(16,255)	66,544	17,155	83,699	
Municipal	CITY OF SHERIDAN	446,621.99	0.12833058%	3,193,021	123,915	92,628	111,275	455,827	783,645	(130,548)	0	0	(19,419)	(149,967)	534,426	123,714	658,140	
Municipal	CITY OF SHIRLEY	2,182.17	0.00062702%	15,601	605	453	544	0	1,602	(638)	0	0	(3,826)	(4,464)	2,611	(1,525)	1,086	
Municipal	CITY OF SMACKOVER	45,434.17	0.01305487%	324,821	12,606	9,423	11,320	25,916	59,265	(13,280)	0	0	(22,660)	(39,940)	54,366	(7,027)	47,339	
Municipal	CITY OF STAMPS	53,051.28	0.01524354%	379,278	14,719	11,003	13,218	0	38,940	(15,507)	0	0	(50,203)	(65,710)	63,481	(28,599)	34,882	
Municipal	City of Strong	5,459.30	0.00156865%	39,030	1,515	1,132	1,360	0	4,007	(1,596)	0	0	(7,827)	(9,277)	6,533	(10,077)	(3,544)	
Municipal	CITY OF STUTTGART	481,763.92	0.13842812%	3,444,260	133,665	99,917	120,031	3,356	356,969	(140,820)	0	0	(37,457)	(178,277)	576,476	(16,487)	559,989	
Municipal	CITY OF TRUMMITT	20,687.05	0.00594413%	147,897	5,740	4,290	5,154	7,683	22,867	(6,047)	0	0	(2,802)	(8,849)	24,754	6,112	30,866	
Municipal	CITY OF TRUMMANN	11,867.75	0.00341003%	84,846	3,293	2,461	2,957	49,736	58,447	(3,469)	0	0	0	(3,469)	14,201	20,723	34,924	
Municipal	CITY OF VAN BUREN	376,441.29	0.10816514%	2,691,281	104,443	78,073	93,790	52,170	328,477	(110,034)	0	0	(128,287)	(238,321)	450,448	(30,517)	419,931	
Municipal	City of Vilonia	46,943.02	0.01348842%	335,608	13,024	9,736	11,696	27,671	62,127	(15,721)	0	0	(13,129)	(26,590)	56,172	8,706	64,878	
Municipal	CITY OF VIOLA	6,982.36	0.00203628%	49,919	1,937	1,448	1,740	3,096	6,521	(2,041)	0	0	(6,956)	(6,997)	8,355	3,875	12,230	
Municipal	City of Waldron	144,087.24	0.04140145%	1,030,119	39,977	29,883	35,899	0	105,759	(42,117)	0	0	(45,060)	(87,177)	172,414	(14,244)	158,170	
Municipal	CITY OF WARD	197,583.83	0.05677295%	1,412,580	54,819	40,978	49,228	15,002	160,027	(57,754)	0	0	(11,957)	(69,711)	236,428	(10,891)	225,537	
Municipal	CITY OF WARREN	252,023.09	0.07241531%	1,801,781	69,923	52,269	62,791	34,323	219,306	(73,667)	0	0	(110,831)	(184,498)	301,570	8,961	310,531	
Municipal	CITY OF WEST FORK	97,598.10	0.02804345%	697,755	27,078	20,242	24,316	36,383	108,019	(28,528)	0	0	(28,854)	(57,382)	116,785	2,812	119,597	
Municipal	CITY OF WESTERN GROVE	7,397.10	0.00212545%	52,884	2,052	1,534	1,843	1,602	7,031	(2,162)	0	0	0	(1,531)	(6,393)	8,851	2,528	11,379
Municipal	CITY OF WILMAR	13,365.60	0.00384042%	95,554	3,708	2,772	3,330	7,604	17,414	(3,907)	0	0	(8,770)	(12,677)	15,993	530	16,523	
Municipal	CITY OF WYNNIE	193,811.37	0.05568898%	1,385,610	53,773	40,196	48,288	23,433	165,990	(56,651)	0	0	(54,308)	(110,959)	231,914	7,142	239,056	
Municipal	CITY OF YELVILLE	58,171.71	0.01671483%	415,885	16,140	12,065	14,493	10,392	53,090	(17,004)	0	0	(466)	(17,470)	69,608	10,532	80,140	
Municipal	CLINTON WATER & SEWER	106,921.36	0.03072236%	764,410	29,665	22,175	26,639	47,229	125,808	(31,253)	0	0	(623)	(31,876)	127,942	4,667	132,609	
Municipal	CROSSETT PUBLIC LIBRARY	27,849.54	0.00800218%	199,104	7,727	5,776	6,939	0	20,442	(8,140)	0	0	(12,561)	(20,701)	33,325	(4,020)	29,305	
Municipal	CROSSETT WATER COMM	62,437.26	0.01794047%	446,381	17,323	12,949	15,556	45,919	91,747	(18,250)	0	0	0	(18,250)	74,712	29,601	104,313	
Municipal	EL DORADO WATER & SEWER	181,899.93	0.05226640%	1,300,452	50,468	37,726	45,320	0	133,514	(53,170)	0	0	(167,308)	(220,478)	217,661	(218,412)	(751)	



Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2024

Division	Employer	Contribution	Proportionate Share	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
					Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual 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	Proportionate Share of Employer Contributions	Total Employer Pension Expense
Municipal	FORDYCE WATER DEPT	\$ 56,628.27	0.01627134%	\$ 404,851	\$ 15,711	\$ 11,745	\$ 14,109	\$ 1,945	\$ 43,510	\$ (16,552)	\$ -	\$ -	\$ (12,155)	\$ (28,707)	\$ 67,761	\$ (4,060)	\$ 63,701
Municipal	FORREST CITY	425,276.26	0.12219718%	3,040,415	117,992	88,201	105,957	68,301	380,451	(124,309)	0	0	(506,067)	(630,376)	508,883	(97,155)	411,728
Municipal	FORREST CITY WATER UTILITY	173,130.07	0.04974650%	1,237,754	48,035	35,907	43,135	39,619	166,696	(126,777)	0	0	(126,777)	(177,383)	207,167	(125,330)	81,837
Municipal	FT SMITH PUBLIC LIBRARY	244,695.79	0.07030991%	1,749,396	67,890	50,749	60,966	21,674	201,279	(71,525)	0	0	(33,728)	(105,253)	292,802	12,726	305,528
Municipal	HARRISBURG WATER & GAS DIV.	61,208.40	0.01758738%	437,595	16,982	12,694	15,250	36,011	80,937	(17,891)	0	0	(2,271)	(20,162)	73,242	18,483	91,725
Municipal	HOPE WATER & LIGHT CO	523,177.85	0.15032783%	3,740,340	145,155	108,506	130,349	118,879	502,889	(152,925)	0	0	(65,948)	(218,873)	626,032	(10,752)	615,280
Municipal	HOT SPRINGS ADV & PROMO COMM	486,018.24	0.13950545%	3,474,676	134,845	100,799	121,091	354,084	710,819	(142,064)	0	0	(142,064)	(142,064)	581,567	74,951	656,518
Municipal	HUNTSVILLE WATER & SEWER COMM	83,112.93	0.02388134%	594,197	23,060	17,337	20,707	22,840	83,844	(24,294)	0	0	(27,465)	(51,759)	99,453	(5,889)	93,564
Municipal	JACKSONVILLE WASTEWATER UTIL	202,736.22	0.05825342%	1,449,416	56,249	42,047	50,512	0	148,808	(59,260)	0	0	(72,345)	(131,605)	242,593	(40,201)	202,392
Municipal	JACKSONVILLE WATER COMM.	257,169.08	0.07389394%	1,838,571	71,351	53,336	64,073	59,116	247,876	(75,171)	0	0	(39,855)	(115,026)	307,727	(8,980)	298,747
Municipal	Little Rock Wastewater Utility	2,290,975.81	0.65827984%	16,378,805	635,628	475,143	570,794	3,744	1,685,309	(669,654)	0	0	(437,081)	(1,106,735)	2,741,370	(301,061)	2,440,309
Municipal	MALVERN WATERWORKS	210,121.13	0.06037537%	1,502,213	58,298	43,579	52,351	82,180	236,408	(61,419)	0	0	(8,928)	(70,347)	251,430	27,668	279,098
Municipal	MCGEEHEE WATER & SEWER	48,106.83	0.01382282%	343,929	13,347	9,977	11,986	30,912	66,222	(14,062)	0	0	(8,748)	(22,810)	57,564	10,419	67,983
Municipal	MENA WATER & SEWER	118,483.29	0.03404452%	847,069	32,873	24,573	29,520	50,221	137,187	(34,633)	0	0	(4,544)	(39,177)	141,777	32,412	174,189
Municipal	Mt. Pleasant Water Department	15,045.28	0.00432305%	107,563	4,174	3,120	3,749	5,009	16,052	(4,398)	0	0	(782)	(5,180)	18,003	3,763	21,766
Municipal	NLR ADV & PROMOTION COMM	119,695.93	0.03439295%	855,739	33,209	24,825	29,822	38,276	156,232	(34,987)	0	0	(3,987)	(34,987)	143,228	48,712	191,940
Municipal	Pangburn Water Dept	25,411.27	0.00730153%	181,672	7,050	5,270	6,331	20,914	39,565	(7,428)	0	0	(11,064)	(18,492)	30,407	(155)	30,252
Municipal	PIGGOTT LIGHT & WATER SYSTEM	118,469.77	0.03404063%	846,972	32,869	24,570	29,517	8,012	94,968	(34,629)	0	0	(37,095)	(71,724)	141,760	(63,985)	77,775
Municipal	ROGERS WATER UTILITIES	827,447.48	0.23775545%	5,915,645	229,574	171,611	206,158	670,693	1,278,036	(241,864)	0	0	0	(241,864)	990,119	363,389	1,353,508
Municipal	STAR CITY	44,791.37	0.01287017%	320,226	12,427	9,290	11,160	7,347	40,224	(13,093)	0	0	(29,346)	(42,439)	55,597	(16,599)	36,998
Municipal	STAR CITY WATER & SEWER	49,541.32	0.01423501%	354,184	13,745	10,275	12,343	36,026	72,389	(14,481)	0	0	(31,082)	(45,663)	59,281	992	60,273
Municipal	STUTTGART-N.ARK.CO. LIBRARY	14,968.20	0.00430990%	107,012	4,153	3,104	3,729	2,996	13,982	(4,375)	0	0	(2,057)	(6,432)	17,911	(15,546)	2,365
Municipal	Town of Emerson	808.75	0.00023238%	5,782	224	168	201	4,845	5,438	(236)	0	0	(20,254)	(20,490)	968	867	1,835
Municipal	Town of Fountain Hill	2,726.50	0.00078342%	19,492	756	565	679	198	2,198	(797)	0	0	(6,976)	(7,773)	3,263	1,788	5,051
Municipal	TOWN OF HIGHFILL	80,991.89	0.02327189%	579,033	22,471	16,798	20,179	141,885	201,333	(23,674)	0	0	0	(23,674)	96,614	100,638	197,552
Municipal	Town of Imboden	17,542.21	0.00504051%	125,414	4,867	3,638	4,371	21,293	34,169	(5,128)	0	0	(4,436)	(9,564)	20,991	5,913	26,904
Municipal	Van Buren Municipal Utilities	303,920.42	0.08732728%	2,117,809	84,322	63,032	75,721	95,432	318,507	(88,836)	0	0	(26,827)	(115,563)	363,670	38,286	401,956
Municipal	VILONIA WATERWORKS ASSOCIATION	133,823.21	0.03845223%	956,738	37,129	27,755	33,342	49,060	147,286	(39,117)	0	0	(14,957)	(54,074)	160,132	36,407	196,539
Municipal	WARREN WATER & SEWER	77,832.56	0.02236410%	556,446	21,595	16,142	19,392	7,607	64,736	(22,751)	0	0	(21,020)	(43,771)	93,134	1,470	94,604
Municipal	WYNNE WATER UTILITIES	135,229.43	0.03885628%	966,972	37,519	28,046	33,692	29,240	128,497	(39,528)	0	0	(14,873)	(54,401)	161,815	(2,572)	159,243
Other	Alpine Public Water Authority	441.68	0.00012691%	3,158	123	92	110	0	325	(129)	0	0	(23,582)	(23,711)	529	(9,927)	(9,398)
Other	Benton County Solid Waste Dist	79,195.02	0.02275558%	566,187	21,973	16,425	19,731	33,308	91,437	(23,149)	0	0	(16,141)	(39,290)	94,764	(2,768)	91,996
Other	BOONE COUNTY AIRPORT	8,954.40	0.00257292%	64,017	2,484	1,857	2,231	3,180	9,752	(2,617)	0	0	(149)	(2,766)	10,715	703	11,418
Other	Boston Mt. Solid Waste	154,108.34	0.04428087%	1,101,762	42,757	31,962	38,396	73,617	186,732	(45,046)	0	0	(9,787)	(54,833)	184,405	15,240	199,645
Other	Buffalo Island Regional Water	43,486.53	0.01249525%	310,897	12,065	9,019	10,835	81,908	113,827	(12,711)	0	0	(7,751)	(20,462)	52,036	31,723	83,759
Other	BYLTREVILLE-GOSNELL AIRPORT	53,281.44	0.01530968%	380,924	14,783	11,050	13,275	10,307	49,415	(15,574)	0	0	(23,097)	(38,671)	63,756	(5,413)	58,343
Other	CLARK CO COUNTRY WATER FAC	9,465.91	0.00271990%	67,674	2,626	1,963	2,358	16,399	23,346	(2,767)	0	0	(20,621)	(23,368)	11,327	(14,888)	(3,561)
Other	Fulton County Water Authority	16,122.71	0.00463264%	115,266	4,473	3,344	4,017	5,057	16,891	(4,713)	0	0	(255)	(4,968)	19,292	5,780	25,072
Other	Hardin Public Water Authority	40,804.24	0.01172453%	291,721	11,321	8,463	10,166	43,801	79,751	(11,927)	0	0	0	(11,927)	48,826	68,925	117,751
Other	Highway 71 Water District	51,267.64	0.01473104%	366,526	14,224	10,633	12,773	24,056	61,686	(14,986)	0	0	0	(14,986)	61,347	13,384	74,731
Other	HOT SPRING CO SOLID WASTE MGMT	148,569.24	0.04268929%	1,062,162	41,220	30,813	37,016	23,431	131,480	(43,427)	0	0	(37,488)	(80,915)	177,777	(31,701)	146,076
Other	James Fork Regional Water Dist	129,414.70	0.03718550%	925,221	35,906	26,840	32,244	33,191	128,181	(37,828)	0	0	(1,789)	(39,617)	154,857	16,614	171,471
Other	Jefferson Public Water Authority	38,639.03	0.01110238%	276,241	10,720	8,014	9,627	156,953	185,314	(11,294)	0	0	0	(11,294)	46,235	67,010	113,245
Other	KIMZEY REGIONAL WATER DIST	109,756.83	0.03153709%	784,681	30,452	22,763	27,346	69,664	150,225	(32,082)	0	0	(32,110)	(64,192)	131,334	9,877	141,211
Other	Lake Catherine Waterworks & Sewer Facilities Board	24,481.75	0.00703449%	175,027	6,792	5,077	6,100	97,197	115,166	(7,156)	0	0	0	(7,156)	29,295	42,250	71,545
Other	Little River RDA Water System	44,006.47	0.01264644%	314,614	12,210	9,127	10,964	16,389	48,690	(12,863)	0	0	0	(12,863)	52,658	17,046	69,704
Other	Madison County Water Faci Bd	88,895.51	0.02554288%	635,538	24,664	18,337	22,148	18,893	84,142	(25,984)	0	0	(4,548)	(30,532)	106,372	12,411	118,783
Other	Magnet Butterfield Water	18,556.80	0.00533204%	132,668	5,149	3,849	4,623	15,072	28,693	(5,424)	0	0	(1,250)	(6,674)	22,205	9,444	31,649
Other	MARION COUNTY REGIONAL AIRPORT	-	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	(118)	(118)
Other	Milltown-Washburn Water Users	39,805.08	0.01143743%	284,577	11,044	8,255	9,917	16,492	45,708	(11,635)	0	0	(1,425)	(13,060)	47,631	(1,310)	46,321



Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2024

Division	Employer	Contribution	Proportionate Share	Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense	
				Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense	
Other	Montgomery Co Reg Pub Water Au	\$ 11,330.68	0.00325571%	\$ 81,006	\$ 3,144	\$ 2,350	\$ 2,823	\$ -	\$ 8,317	\$ (3,312)	\$ -	\$ -	\$ (6,670)	\$ (9,982)	\$ 13,558	\$ (2,333)	\$ 11,225
Other	NE Ark Regional Solid Waste Mgmt	116,116.99	0.03336459%	830,152	32,216	24,082	28,930	72,900	158,128	(33,941)	0	0	0	(33,941)	138,945	34,359	173,304
Other	NEVADA CO-PRES/COTT SOLID WASTE	8,498.51	0.00244193%	60,758	2,358	1,763	2,117	525	6,763	(2,484)	0	0	(19,527)	(22,011)	10,169	(8,435)	1,734
Other	NO GARLAND CO REG WATER DIST	72,357.04	0.02079078%	517,300	20,075	15,007	18,028	7,854	60,964	(21,150)	0	0	(16,045)	(37,195)	86,582	3,478	90,060
Other	Northeast Public Water Authority	44,101.92	0.01267207%	315,297	12,236	9,147	10,988	26,882	59,253	(12,891)	0	0	0	(12,891)	52,772	26,192	78,964
Other	PARAGOULD HOUSING AUTHORITY	82,307.72	0.02364997%	588,440	22,836	17,070	20,507	8,809	69,222	(24,059)	0	0	(29,910)	(53,969)	98,489	7,642	106,131
Other	PARON-OWENSVILLE WATER AUTHOR.	-	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	(18,753)	(18,753)
Other	Phillips County Sewer Facilities Board	6,128.04	0.00176081%	43,811	1,700	1,271	1,527	27,893	32,391	(1,791)	0	0	0	(1,791)	7,333	10,904	18,237
Other	Pulaski Area Geographic InfoSys	61,234.75	0.01759495%	437,784	16,989	12,700	15,257	31,706	76,652	(17,899)	0	0	(8,936)	(26,835)	73,273	6,168	79,441
Other	PULASKI CO SOLID WASTE MGMT	60,690.24	0.01743849%	433,891	16,838	12,587	15,121	61,692	106,238	(17,740)	0	0	0	(17,740)	72,622	29,858	102,480
Other	RIVERSOUTH RURAL WATER DIST	24,788.42	0.00712261%	177,219	6,878	5,141	6,176	2,904	21,099	(7,246)	0	0	(1,534)	(8,780)	29,662	(495)	29,167
Other	SALINE CO REG SOLID WASTE MGMT	28,265.57	0.00812172%	202,078	7,842	5,862	7,042	24,030	44,776	(8,262)	0	0	(558)	(8,820)	33,822	10,766	44,588
Other	Sardis Water Association	91,341.34	0.02624566%	653,024	25,343	18,944	22,758	14,961	82,006	(26,699)	0	0	(34,817)	(61,516)	109,299	6,441	115,740
Other	SE White Co Water Authority	40,762.56	0.01171255%	291,423	11,310	8,454	10,156	16,290	46,210	(11,915)	0	0	(764)	(12,679)	48,776	20,984	69,760
Other	South Bend Fire District 10	-	0.00000000%	0	0	0	0	233	233	0	0	0	(19,191)	(19,191)	0	(8,301)	(8,301)
Other	SW BOONE CO WATER ASSOC	32,178.87	0.00924615%	230,055	9,928	6,674	8,017	21,312	44,931	(9,406)	0	0	0	(9,406)	38,505	9,681	48,186
Other	SW White Co Water Assn	54,392.40	0.01562899%	388,866	15,091	11,281	13,552	2,105	42,029	(15,899)	0	0	(47,199)	(63,098)	65,086	(12,939)	52,147
Other	TexasKana Regional Airport	113,288.44	0.03251855%	809,930	31,432	23,496	28,226	248,214	331,368	(33,114)	0	0	0	(33,114)	135,560	185,048	320,608
Other	UPPER SW AR SOLID WASTE MGMT	163,056.21	0.04685192%	1,165,733	45,240	33,818	40,625	35,667	155,350	(47,661)	0	0	(15,433)	(63,094)	195,112	(52,723)	192,489
Other	WASHINGTON WATER AUTHORITY	122,104.37	0.03508498%	872,957	33,878	25,324	30,422	0	89,624	(35,691)	0	0	(107,959)	(143,650)	146,109	(52,798)	93,311
Other	Watson Chapel Public Water	58,751.70	0.01688148%	420,032	16,301	12,185	14,638	15,394	58,518	(17,173)	0	0	0	(17,173)	70,302	34,546	104,848
School District	ARKADELPHIA SCHOOL DIST #1	718.36	0.00020641%	5,136	199	149	179	0	527	(210)	0	0	(2,489)	(2,699)	860	(3,102)	(2,242)
School District	ATKINS SCHL DIST #18	-	0.00000000%	0	0	0	0	770	770	0	0	0	(5,796)	(5,796)	0	(2,277)	(2,277)
School District	BALD KNOB SCHOOL DIST	-	0.00000000%	0	0	0	0	0	0	0	0	0	(4,295)	(4,295)	0	(2,655)	(2,655)
School District	BENTON SCHOOL DIST #8	766.34	0.00022020%	5,479	213	159	191	372	935	(224)	0	0	(4,172)	(4,396)	917	(4,088)	(3,171)
School District	BERGMAN SCHOOL DIST #3	-	0.00000000%	0	0	0	0	122	122	0	0	0	(5,411)	(5,411)	0	(2,082)	(2,082)
School District	BERRYVILLE SCHOOL DIST	-	0.00000000%	0	0	0	0	0	0	0	0	0	(1,095)	(1,095)	0	(2,529)	(2,529)
School District	BLYTHEVILLE SCHL DIST #5	-	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	(431)	(431)
School District	BOONEVILLE SCHOOL DIST #65	2,099.84	0.00060336%	15,012	583	436	523	1,086	2,628	(614)	0	0	(1,066)	(720)	2,513	355	2,868
School District	CABOT SCHL DIST #4	-	0.00000000%	0	0	0	0	0	0	0	0	0	(690)	(690)	0	(2,774)	(2,774)
School District	CLARKSVILLE SCHOOL DIST #17	2,354.04	0.00067640%	16,830	653	488	587	0	1,728	(688)	0	0	(1,225)	(1,913)	2,817	(428)	2,389
School District	CONWAY SCHOOL DIST	-	0.00000000%	0	0	0	0	0	0	0	0	0	(2,354)	(2,354)	0	(2,882)	(2,882)
School District	Cossatot River Schl Dist	1,800.17	0.00051725%	12,870	499	373	449	1,516	2,837	(526)	0	0	(453)	(979)	2,154	673	2,827
School District	DES ARC SCHL DIST #5	-	0.00000000%	0	0	0	0	222	222	0	0	0	(5,350)	(5,350)	0	(2,078)	(2,078)
School District	DOLLARWAY SCHOOLS	-	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	(70)	(70)
School District	DUMAS SPECIAL SCHOOL DIST	-	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	(45)	(45)
School District	EL DORADO SCHOOL DIST #15	-	0.00000000%	0	0	0	0	0	0	0	0	0	(1,391)	(1,391)	0	(1,661)	(1,661)
School District	ENGLAND SCHL DIST #2	-	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	(9)	(9)
School District	FAIRVIEW SCHL DIST	939.36	0.00026991%	6,716	261	195	234	0	690	(275)	0	0	(3,823)	(4,098)	1,124	(3,127)	(2,003)
School District	FAYETTEVILLE SCHOOL DIST #1	1,165.39	0.00033486%	8,332	323	242	290	264	1,119	(341)	0	0	(8,186)	(8,527)	1,395	(10,374)	(8,979)
School District	FORREST CITY SCHOOL DIST	5,571.92	0.00160101%	39,835	1,546	1,156	1,388	1,471	5,561	(1,629)	0	0	(698)	(2,327)	6,667	(4,483)	2,184
School District	FT SMITH SCHOOL DIST	2,866.79	0.00082373%	20,495	795	595	714	0	2,104	(838)	0	0	(10,336)	(11,174)	3,430	(10,001)	(6,571)
School District	GENTRY SCHOOL DIST #19	-	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	(105)	(105)
School District	GREENWOOD SCHOOL DIST #25	-	0.00000000%	0	0	0	0	250	250	0	0	0	(1,790)	(1,790)	0	(1,152)	(1,152)
School District	HELENA, W. HELENA SCHL DIST #2	426.05	0.00012242%	3,046	118	88	106	0	312	(125)	0	0	(11,262)	(11,387)	510	(4,964)	(4,454)
School District	HOPE SCHOOL DIST #1A	5,562.71	0.00159837%	39,769	1,543	1,154	1,386	982	5,065	(1,626)	0	0	(746)	(2,372)	6,656	711	7,367
School District	HORATIO SCHOOL DIST #55	355.05	0.00010202%	2,538	99	74	88	16	277	(104)	0	0	(2,661)	(2,765)	425	(974)	(549)
School District	HOT SPRINGS SCHOOL DIST	-	0.00000000%	0	0	0	0	0	0	0	0	0	(8,642)	(8,642)	0	(8,695)	(8,695)
School District	HUNTSVILLE SCHL DIST	-	0.00000000%	0	0	0	0	0	0	0	0	0	(1,847)	(1,847)	0	(2,007)	(2,007)
School District	JONESBORO PUBLIC SCHOOLS	-	0.00000000%	0	0	0	0	295	295	0	0	0	(4,976)	(4,976)	0	(2,587)	(2,587)



Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2024

Division	Employer	Deferred Outflows of Resources							Deferred Inflows of Resources					Pension Expense NET AMORTIZATION OF			
		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	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
School District	JUNCTION CITY SCHOOL DIST #75	\$ -	0.00000000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (748)	\$ (748)	\$ -	\$ (893)	\$ (893)
School District	LAFAYETTE COUNTY SCHOOL DIST.	-	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	(86)	(86)
School District	LEE COUNTY SCHOOL DIST	1,059.85	0.00030453%	7,577	294	220	264	68	846	(310)	0	0	(1,059)	(1,369)	1,268	(365)	903
School District	LITTLE ROCK SCHL DIST	8,390.17	0.00241080%	59,984	2,328	1,740	2,090	331	6,489	(2,452)	0	0	(12,906)	(15,358)	10,040	(13,850)	(3,810)
School District	MAGNOLIA SCHOOL DIST #14	-	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	(847)	(847)
School District	MARION SCHOOL DIST #3	-	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	(5)	(5)
School District	MCCRORY PUBLIC SCHOOLS	-	0.00000000%	0	0	0	0	0	0	0	0	0	(4,604)	(4,604)	0	(4,524)	(4,524)
School District	MOUNTAIN HOME SCHOOL DIST #9	752.88	0.00021633%	5,383	209	156	188	528	1,081	(220)	0	0	(934)	(1,154)	901	13	914
School District	NO LITTLE ROCK SCHL DIST	1,854.51	0.00053287%	13,258	515	385	462	0	1,362	(542)	0	0	(934)	(1,476)	2,219	(817)	1,402
School District	PIGGOTT SCHL DIST #52	-	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	(418)	(418)
School District	PINE BLUFF SCHOOLS	3,595.53	0.00103313%	25,706	998	746	896	0	2,640	(1,051)	0	0	(12,044)	(13,095)	4,302	(6,674)	(2,372)
School District	POTTSVILLE SCHL DIST #61	-	0.00000000%	0	0	0	0	0	0	0	0	0	(4,122)	(4,122)	0	(1,995)	(1,995)
School District	PULASKI CO SPECIAL SCHL DIST	-	0.00000000%	0	0	0	0	258	258	0	0	0	(7,117)	(7,117)	0	(4,544)	(4,544)
School District	RUSSELVILLE SCHL DIST #14	2,236.27	0.00064256%	15,988	620	464	557	10,257	11,898	(654)	0	0	(5,889)	(6,543)	2,676	(4,417)	(1,741)
School District	Searcy Co Schl Dist (was MARSH	-	0.00000000%	0	0	0	0	0	0	0	0	0	(2,367)	(2,367)	0	(915)	(915)
School District	SHERIDAN SCHOOL DIST #37	725.83	0.00020856%	5,189	201	151	181	160	693	(212)	0	0	(38)	(250)	869	(1,788)	(919)
School District	SILOAM SPRINGS SCHL DIST #21	-	0.00000000%	0	0	0	0	0	0	0	0	0	(4,056)	(4,056)	0	(4,471)	(4,471)
School District	SO CONWAY CO SCHL DIST	-	0.00000000%	0	0	0	0	1,727	1,727	0	0	0	(15,825)	(15,825)	0	(6,538)	(6,538)
School District	SOUTH MISS. CO SCHL DIST #57	-	0.00000000%	0	0	0	0	0	0	0	0	0	(141)	(141)	0	(1,113)	(1,113)
School District	South pike Co SD (old Murfreesb	-	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	(1,733)	(1,733)
School District	SOUTHSIDE SCHL DIST #3	-	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	(1,839)	(1,839)
School District	TWO RIVERS SCHOOL DISTRICT	781.20	0.00022447%	5,585	217	162	195	215	789	(228)	0	0	(521)	(749)	935	(45)	890
School District	VAN BUREN SCHOOL DIST #42	-	0.00000000%	0	0	0	0	362	362	0	0	0	(7,380)	(7,380)	0	(5,441)	(5,441)
School District	WALDRON SCHOOL DIST	710.90	0.00020427%	5,082	197	147	177	354	875	(208)	0	0	(180)	(388)	851	470	1,321
School District	WARREN SCHOOL DIST #1	-	0.00000000%	0	0	0	0	0	0	0	0	0	(2,260)	(2,260)	0	(2,446)	(2,446)
School District	Watson Chapel School Dist	200.61	0.00005764%	1,434	56	42	50	946	1,094	(59)	0	0	0	(59)	240	360	600
School District	YELLVILLE SUMMITT SCHL DIST #4	-	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	(18)	(18)
State	10th JD Victim Assistance Ofc	4,621.52	0.00132793%	33,041	1,282	958	1,151	9,657	13,048	(1,351)	0	0	(6,889)	(8,240)	5,530	(2,553)	2,977
State	15th Jud Victim/Witness Office	13,043.91	0.00374799%	93,255	3,619	2,705	3,250	0	9,574	(3,813)	0	0	(2,009)	(5,822)	15,608	(1,719)	13,889
State	21ST JUDICIAL DRUG TASK FORCE	1,154.02	0.00033159%	8,250	320	239	288	6,078	6,925	(337)	0	0	(29,081)	(29,418)	1,381	(10,670)	(9,289)
State	3RD JUD DRUG TASK FORCE	30,812.18	0.00885345%	220,285	8,549	6,390	7,677	59,344	81,960	(9,006)	0	0	(14,509)	(23,515)	36,870	12,234	49,104
State	ABSTRACTERS BOARD OF EXAMINERS	-	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	(699)	(699)
State	ADMIN OFFICE OF THE COURTS M	3,804,659.82	1.09321576%	27,200,541	1,055,597	789,078	947,927	891,396	3,683,998	(1,112,106)	0	0	(431,671)	(1,543,777)	4,552,636	101,368	4,654,004
State	APPRAISERS LICENSING/CERT BD	43,815.09	0.01258965%	313,246	12,156	9,087	10,916	62,603	94,762	(12,807)	0	0	0	(12,807)	52,429	19,845	72,274
State	AR CLAIMS COMMISSION M	69,751.50	0.02004212%	498,672	19,352	14,466	17,379	16,969	68,166	(20,388)	0	0	(8,004)	(28,392)	83,464	11,535	94,999
State	AR CO CONSERV DIST	22,816.37	0.00655596%	163,120	6,330	4,732	5,685	17,730	34,477	(6,669)	0	0	(12,163)	(18,832)	27,302	8,109	35,411
State	AR CRIME INFO CENTER M	303,370.95	0.08716940%	2,168,881	84,170	62,918	75,585	26,082	248,755	(88,676)	0	0	(26,542)	(115,218)	363,012	(271,758)	91,254
State	AR DEV. & FINANCE AUTHORITY	492,222.83	0.14143334%	3,519,034	136,566	102,086	122,637	16,262	377,551	(143,877)	0	0	(64,165)	(208,042)	588,991	(173,993)	414,998
State	AR Disability Determ for SSA	5,240,642.67	1.50582533%	37,466,770	1,454,008	1,086,898	1,305,700	148,637	3,995,243	(1,531,845)	0	0	(365,376)	(1,897,221)	6,270,926	1,855,827	8,126,753
State	AR Economic Dev Comm M	667,819.29	0.19188853%	4,774,421	185,285	138,504	166,386	211,823	701,998	(195,204)	0	0	(251,995)	(447,199)	799,109	(395,567)	403,542
State	AR EMPLOYMENT SECURITY DIV M	3,370,939.94	0.96859242%	24,099,760	935,262	699,126	839,866	0	2,474,254	(985,329)	0	0	(10,941,172)	(11,926,501)	4,033,649	(4,708,079)	(674,430)
State	AR ETHICS COMM	106,672.26	0.03065078%	762,629	29,596	22,124	26,577	0	78,297	(31,180)	0	0	(34,563)	(65,743)	127,643	8,181	135,824
State	AR Forestry Commission	-	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	(743)	(743)
State	AR GAME & FISH COMM M	5,813,839.27	1.67052535%	41,564,707	1,613,041	1,205,778	1,448,511	4,090,371	8,357,701	(1,699,391)	0	0	(317,818)	(2,017,209)	6,956,810	1,682,603	8,639,413
State	AR GEOLOGICAL COMM M	-	0.00000000%	0	0	0	0	0	0	0	0	0	(681,623)	(681,623)	0	(426,014)	(426,014)
State	AR Lottery Commission	623,766.27	0.17923051%	4,459,474	173,063	129,368	155,411	0	457,842	(182,327)	0	0	(111,651)	(293,978)	746,395	(37,154)	709,241
State	AR MINORITY HEALTH COMM	56,710.57	0.01629499%	405,439	15,734	11,762	14,129	14,037	55,662	(16,577)	0	0	(28,790)	(45,367)	67,860	(13,041)	54,819
State	AR MOTOR VEHICLE COMM M	24,465.38	0.00702978%	174,909	6,788	5,074	6,096	0	17,958	(7,151)	0	0	(23,811)	(30,962)	29,275	(24,352)	4,923
State	AR PUBLIC DEFENDER COMM	3,599,906.13	1.03438265%	25,736,701	998,788	746,613	896,913	487,853	3,130,167	(1,052,256)	0	0	0	(1,052,256)	4,307,629	532,136	4,839,765
State	AR PUBLIC EMPLOYEES RET SYSTEM	-	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0



Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2024

Division	Employer	Contribution	Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense		
			Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense
State	AR REAL ESTATE COMMISSION	\$ 106,246.13	0.03052834%	\$ 759,582	\$ 29,478	\$ 22,035	\$ 26,471	\$ 19,921	\$ 97,905	\$ (31,056)	\$ -	\$ -	\$ (41,866)	\$ (72,922)	\$ 127,134	\$ 2,023	\$ 129,157
State	AR SCHOOL FOR THE BLIND M	-	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	(413)	(413)
State	AR SCHOOL FOR THE DEAF M	7,327.03	0.00210532%	52,383	2,033	1,520	1,826	2,387	7,766	(2,142)	0	(2,024)	(4,166)	8,767	1,226	9,993	
State	AR SECURITIES DEPT	319,967.84	0.09193828%	2,287,536	88,775	66,361	79,720	0	234,856	(93,527)	0	(95,765)	(189,292)	382,872	(63,265)	319,607	
State	AR STATE BD OF ACCOUNTANCY	44,272.44	0.01272107%	316,516	12,283	9,182	11,030	0	32,495	(12,941)	0	(113,801)	(126,742)	52,976	(66,742)	(13,766)	
State	AR STATE BD OF PHARMACY	179,497.65	0.05157614%	1,283,277	49,801	37,227	44,722	20,967	152,717	(52,467)	0	(20,139)	(72,606)	214,786	26,471	241,257	
State	AR STATE BOARD OF OPTOMETRY	13,054.41	0.00375100%	93,329	3,622	2,707	3,252	21,767	31,348	(8,816)	0	(9,570)	(13,386)	15,621	(1,106)	14,515	
State	AR State Library	269,366.43	0.07739867%	1,925,773	74,735	58,866	67,112	8,805	206,518	(78,736)	0	(121,344)	(200,080)	322,322	(75,386)	246,936	
State	AR STATE UNIVERSITY	384,239.36	0.11040580%	2,747,031	106,607	79,690	95,733	0	282,030	(112,314)	0	(505,663)	(617,977)	459,779	(367,803)	91,976	
State	AR STATE UNIVERSITY AT BEEBE	82,686.17	0.02375871%	591,146	22,941	17,149	20,601	0	60,691	(24,169)	0	(85,420)	(109,589)	98,942	(127,191)	(28,249)	
State	AR TECH. UNIVERSITY	1,243,044.82	0.35171533%	8,886,863	344,881	257,805	309,703	0	912,389	(363,343)	0	(2,473,442)	(2,836,785)	1,487,421	(1,834,657)	(347,236)	
State	AR WATERWAYS COMM M	19,329.45	0.00555405%	138,192	5,363	4,009	4,816	0	14,188	(5,650)	0	(25,410)	(31,060)	23,130	(10,857)	12,273	
State	ARK TOBACCO CONTROL BOARD	-	0.00000000%	0	0	0	0	0	0	0	0	(136,544)	(136,544)	0	(341,431)	(341,431)	
State	ARK TOWING & RECOVERING BOARD	19,949.58	0.00573223%	142,625	5,535	4,137	4,970	0	14,642	(5,831)	0	(24,243)	(30,074)	23,872	(17,821)	6,051	
State	ARK VET CHILD WELFARE M	10,046.93	0.00288684%	71,828	2,788	2,084	2,503	0	7,375	(2,937)	0	(22,381)	(25,318)	12,022	(8,183)	3,839	
State	ARK. FAIR HOUSING COMMISSION	-	0.00000000%	0	0	0	0	0	0	0	0	(73,863)	(73,863)	0	(131,643)	(131,643)	
State	ARK. NORTHEASTERN COLLEGE	258,544.13	0.07428904%	1,848,402	71,733	53,621	64,416	135,292	325,062	(75,573)	0	(37,826)	(113,399)	309,373	(173,297)	446,670	
State	ARK. TOBACCO SETTLEMENT COMM.	6,312.99	0.00181395%	45,133	1,752	1,309	1,573	8,384	13,018	(1,845)	0	0	(1,845)	7,554	(616)	6,938	
State	Arkansas Athletic Commission	6,809.68	0.00195667%	48,684	1,889	1,412	1,697	0	4,998	(1,990)	0	(1,291)	(3,281)	8,148	116	8,264	
State	Arkansas Board of Geologists	-	0.00000000%	0	0	0	0	0	0	0	0	(964)	(964)	0	(8,325)	(8,325)	
State	Arkansas Board of Parole	229,730.54	0.06600986%	1,642,406	63,738	47,646	57,237	13,879	182,500	(67,150)	0	(55,506)	(122,656)	274,894	(29,915)	244,979	
State	Arkansas Dept of Agriculture	3,309,872.35	0.95104550%	23,663,171	918,319	686,460	824,651	0	2,429,430	(967,479)	0	(979,052)	(1,946,531)	3,960,576	(924,033)	3,036,543	
State	ARKANSAS SENTENCING COMM	26,471.39	0.00760618%	189,251	7,344	5,490	6,595	16,508	35,937	(7,738)	0	(22,508)	(30,246)	31,676	2,571	34,247	
State	ASHLEY CO CONSERVATION DIST	6,740.76	0.00193686%	48,191	1,870	1,398	1,679	569	5,516	(1,970)	0	(4,707)	(6,677)	8,066	8,551	16,617	
State	ASSESSMENT COORDINATION DEPT	206,687.89	0.05938887%	1,477,667	57,345	42,867	51,496	0	151,708	(60,415)	0	(134,004)	(194,419)	247,322	(112,915)	134,407	
State	ASU-NEWPORT	25,648.12	0.00739663%	183,365	7,116	5,319	6,390	2,760	21,585	(7,497)	0	(56,659)	(64,156)	30,690	(41,502)	(10,812)	
State	ATTORNEY GENERAL M	2,234,703.26	0.64211071%	15,976,497	620,015	463,473	556,774	1,085,524	2,725,786	(653,206)	0	(454,611)	(1,107,817)	2,674,034	218,982	2,893,016	
State	AUCTIONEERS LICENSING BD	8,667.91	0.00249060%	61,969	2,405	1,798	2,160	1,963	8,326	(2,534)	0	(1,622)	(4,156)	10,372	(3,798)	6,574	
State	Auditor of State	322,008.01	0.09252450%	2,302,122	89,341	66,784	80,228	435,490	671,843	(94,123)	0	(75,944)	(170,067)	385,313	49,925	435,238	
State	BAXTER CO CONSERV DIST	10,420.12	0.00299408%	74,496	2,891	2,161	2,596	81	7,729	(3,046)	0	(2,261)	(5,307)	12,469	(314)	12,155	
State	BD OF BARBER EXAMINERS	24,426.29	0.00701855%	174,630	6,777	5,066	6,086	10,328	28,257	(7,140)	0	(787)	(7,927)	29,228	(4,247)	24,981	
State	BD OF COLLECTION AGENCIES	14,144.21	0.00406414%	101,121	3,924	2,933	3,524	3,051	13,432	(4,134)	0	(43,941)	(48,075)	16,925	(30,561)	(13,636)	
State	BD OF EXAM: SPCH, LANG, AUDIO	12,195.96	0.00350434%	87,192	3,384	2,529	3,039	30,280	39,232	(3,565)	0	(5,684)	(9,249)	14,594	11,564	26,158	
State	BD OF EXAMINERS IN COUNSELING	28,528.52	0.00819727%	203,958	7,915	5,917	7,108	743	21,683	(8,339)	0	(17,191)	(25,530)	34,137	(2,180)	31,957	
State	BENTON CO CONSERV DIST	8,824.32	0.00253554%	63,087	2,448	1,830	2,199	11,610	18,087	(2,579)	0	(5,608)	(8,187)	10,559	(11,455)	(896)	
State	Black River Technical College	176,171.34	0.05062037%	1,259,497	48,878	36,538	43,893	78,496	207,805	(51,495)	0	(23,686)	(75,181)	210,806	24,298	235,104	
State	BOONE CO CONSERV DIST	8,712.49	0.00250341%	62,288	2,417	1,807	2,171	1,375	7,770	(2,547)	0	(76)	(2,623)	10,425	2,136	12,561	
State	BUFFALO CONSERV DIST	15,038.79	0.00432119%	107,516	4,172	3,119	3,747	7,640	18,678	(4,396)	0	(235)	(4,631)	17,995	1,537	19,532	
State	CALHOUN COUNTY CONS. DIST.	1,752.66	0.00050360%	12,530	486	363	437	0	1,286	(512)	0	(498)	(1,010)	2,097	(160)	1,937	
State	CARROLL ZONING DIST COMMISSION	11,985.43	0.00344385%	85,687	3,325	2,486	2,986	515	9,312	(3,503)	0	(21,613)	(25,116)	14,342	(31,385)	(17,043)	
State	CARROLL CO CONSERV DIST/INACT	11,198.58	0.00321776%	80,062	3,107	2,323	2,790	1,161	9,381	(3,273)	0	(27,742)	(31,015)	13,400	(14,913)	(1,513)	
State	CHICOT CO CONSERV DIST	-	0.00000000%	0	0	0	0	0	0	0	0	(9,764)	(9,764)	0	(7,907)	(7,907)	
State	Chicot County Conservatio	949.85	0.00027293%	6,791	264	197	237	4,480	5,178	(278)	0	0	(878)	1,137	1,705	2,842	
State	CLARK CO CONSERV DIST	6,005.19	0.00172551%	42,933	1,666	1,245	1,496	7,854	12,261	(1,755)	0	0	(1,755)	7,186	(936)	6,250	
State	CLAY CO CONSERV DIST	19,141.32	0.00549999%	136,846	5,311	3,970	4,769	16,390	30,440	(5,595)	0	0	(5,595)	22,904	1,652	24,556	
State	CLEBURNE CO CONSERV DIST	12,991.44	0.00373291%	92,879	3,604	2,694	3,237	703	13,918	(3,797)	0	(231)	(4,028)	15,545	3,374	18,919	
State	CLEVELAND CO CONSERV DIST	-	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	(4,564)	(4,564)	
State	COLUMBIA CO CONSERV DIST	10,546.96	0.00303052%	75,403	2,926	2,187	2,628	40,521	48,262	(3,083)	0	(230)	(3,313)	12,620	17,697	30,317	
State	Commissioner of State Lands	332,921.34	0.09566029%	2,380,145	92,369	69,047	82,947	87,151	331,514	(97,313)	0	(436,737)	(534,050)	398,372	(146,439)	251,933	
State	CONSTITUTIONAL OFFICERS	118,892.46	0.03416208%	849,994	32,987	24,658	29,622	46,407	133,674	(34,752)	0	(44,570)	(79,322)	142,266	(16,816)	125,450	



Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2024

Division	Employer	Contribution	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
			Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense
State	CONTRACTORS LICENSING BD	\$ 124,835.12	0.03586962%	\$ 892,480	\$ 34,635	\$ 25,891	\$ 31,103	\$ -	\$ 91,629	\$ (36,489)	\$ -	\$ -	\$ (39,575)	\$ (76,064)	\$ 149,377	\$ (12,629)	\$ 136,748
State	CONWAY CO CONSERV DIST	8,484.16	0.00243780%	60,655	2,354	1,760	2,114	0	6,228	(2,480)	0	0	(12,452)	(14,932)	10,152	(4,931)	5,221
State	COSSATOT COMM. COLLEGE OF U.A.	84,257.36	0.02421017%	602,379	23,377	17,475	20,993	20,038	81,883	(24,629)	0	0	(65,588)	(90,217)	100,822	(73,983)	26,839
State	COSSATOT CONSERV DIST	19,489.63	0.00560007%	139,337	5,407	4,042	4,856	3,058	17,363	(5,697)	0	0	(13,874)	(19,571)	23,321	(13,782)	37,103
State	COURT OF APPEALS	606,958.88	0.17440114%	4,339,313	168,400	125,882	151,223	12,198	457,703	(177,415)	0	0	(133,032)	(310,447)	726,284	(108,956)	835,240
State	CRAIGHHEAD CO CONSERV DIST	16,726.24	0.00480605%	119,580	4,641	3,469	4,167	6,864	19,141	(4,889)	0	0	(7,929)	(12,818)	20,015	(10,639)	9,376
State	CRAWFORD CO CONSERV DIST	3,462.01	0.00099476%	24,751	961	718	863	3,203	5,745	(1,012)	0	0	(6,273)	(7,285)	4,143	(791)	3,352
State	CRIME LAB M	1,392,028.91	0.39998003%	9,951,991	386,216	288,704	346,822	172,350	1,194,092	(406,891)	0	0	0	(406,891)	1,665,695	(8,819)	1,656,876
State	CRITTENDEN CO CONSERV DIST	16,298.93	0.00468327%	116,525	4,522	3,380	4,061	0	11,963	(4,764)	0	0	(31,949)	(36,713)	19,503	(24,111)	(4,608)
State	CROOKED CREEK CONSERV DIST	24,498.00	0.00703916%	175,143	6,797	5,081	6,104	1,782	19,764	(7,161)	0	0	(7,302)	(14,463)	29,314	25,195	54,509
State	CROSS CO CONSERV DIST	7,221.57	0.00207502%	51,629	2,004	1,498	1,799	830	6,131	(2,111)	0	0	(13,917)	(16,028)	8,641	(9,039)	(398)
State	DALLAS CO CONSERV DIST	1,997.66	0.00057400%	14,282	554	414	498	1,221	2,687	(584)	0	0	(7,791)	(8,375)	2,390	(1,940)	450
State	Department of Agriculture	555,598.36	0.15964341%	3,972,123	154,150	115,230	138,427	82,710	490,517	(162,402)	0	0	(6,336)	(168,738)	664,826	919,129	1,583,955
State	Department of Commerce	286,762.25	0.08239712%	2,050,141	79,562	59,474	71,446	135,710	346,192	(83,821)	0	0	(49,050)	(132,871)	343,138	437,612	780,750
State	Department of Correction	1,448,930.79	0.41632999%	10,358,798	402,004	300,505	360,999	341,235	1,404,743	(423,524)	0	0	(148,557)	(572,081)	1,733,783	2,486,741	4,220,524
State	Department of Education	-	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	(9,249)	(9,249)
State	Department of Education	1,401,235.29	0.40282535%	10,017,810	388,771	290,613	349,116	6,045,884	7,074,384	(409,582)	0	0	0	(409,582)	1,676,711	2,408,120	4,084,831
State	Department of Energy and	528,663.96	0.15190419%	3,779,561	146,677	109,644	131,716	0	388,037	(154,529)	0	0	(1,644,882)	(1,799,411)	632,597	899,481	1,532,078
State	Department of Finance and Administration	796,426.63	0.22884205%	5,693,869	220,967	198,429	198,429	530,548	1,115,121	(232,796)	0	0	(122,796)	(355,592)	953,000	1,311,433	2,264,433
State	Department of Health	16,793,832.62	4.82547288%	120,063,648	4,659,422	3,483,005	4,184,164	401,150	12,727,741	(4,908,854)	0	0	(4,819,170)	(9,728,024)	20,095,413	(1,438,066)	18,657,347
State	Department of Health	29,716.67	0.00853867%	212,453	8,245	6,163	7,404	72,874	94,686	(8,686)	0	0	(9,268)	(17,954)	35,559	(19,151)	16,408
State	Department of Human Services	34,589.35	0.00993877%	247,289	9,597	7,174	8,618	1,216	26,605	(10,111)	0	0	(50,050)	(60,161)	41,389	(21,962)	19,427
State	Department of Inspector General	499,733.38	0.14359139%	3,572,729	138,650	103,644	124,508	844,483	1,211,285	(146,073)	0	0	0	(146,073)	597,978	652,267	1,250,245
State	Department of Labor	321,369.91	0.09234115%	2,297,560	89,164	66,651	80,069	35,444	271,328	(93,937)	0	0	(4,460)	(98,397)	384,550	437,318	821,868
State	Department of Parks, Heri	647,451.38	0.18603609%	4,628,805	179,634	134,280	161,312	156,374	631,600	(189,251)	0	0	(460,954)	(650,205)	774,737	1,102,041	1,876,778
State	Department of Public Safety	837,193.05	0.24055571%	5,985,319	232,278	173,632	208,586	117,613	732,109	(244,712)	0	0	0	(244,712)	1,001,781	1,342,010	2,343,791
State	Department of the Military	28,715.49	0.00825099%	205,295	7,967	5,956	7,154	824	21,901	(8,394)	0	0	(11,008)	(19,402)	34,361	(1,477)	32,884
State	Department of Transformation	704,283.87	0.20236611%	5,035,116	195,402	146,067	175,472	2,019,724	2,536,665	(205,863)	0	0	(6,214)	(212,077)	842,742	(903,451)	(60,709)
State	Department of Veterans Affairs	30,944.50	0.00889147%	221,231	8,586	6,418	7,710	25,352	48,066	(9,045)	0	0	0	(9,045)	37,028	14,936	51,964
State	DEPT OF ARKANSAS HERITAGE	822,288.21	0.23627301%	5,878,761	228,143	170,541	204,872	0	603,556	(240,356)	0	0	(275,921)	(516,277)	983,946	(637,649)	346,297
State	DEPT OF CORRECTIONS	25,839,764.70	7.42469478%	184,735,458	7,169,202	5,359,111	6,437,948	3,915,223	22,881,484	(7,552,988)	0	0	(2,818,424)	(10,371,412)	30,919,728	(6,173,443)	24,746,285
State	DEPT OF FIN & ADMIN M	15,272,474.56	4.38833184%	109,187,046	4,237,324	3,167,478	3,805,120	426,390	11,636,312	(4,464,159)	0	0	(4,954,063)	(9,418,222)	18,274,964	(1,960,813)	16,314,151
State	DEPT OF HIGHER EDUCATION M	358,809.01	0.10309875%	2,565,223	99,551	74,416	89,397	0	263,364	(104,880)	0	0	(44,356)	(149,236)	429,349	(26,013)	403,336
State	DEPT OF HUMAN SERVICES M	49,389,406.31	14.19135474%	353,098,207	13,703,013	10,243,256	12,305,315	0	36,251,584	(14,436,572)	0	0	(9,339,156)	(23,775,728)	59,099,106	(6,817,726)	52,281,380
State	DEPT OF LABOR M	451,420.81	0.12970945%	3,227,329	125,246	93,624	112,471	80,913	412,254	(131,951)	0	0	(21,718)	(153,669)	540,168	(379,860)	160,308
State	DEPT OF VETERANS AFFAIRS M	1,124,472.07	0.32310131%	8,039,154	311,983	233,213	280,161	0	825,357	(328,684)	0	0	(1,375,955)	(1,704,639)	1,345,537	(1,140,411)	205,126
State	DEPT. OF COMMUNITY CORRECTION	8,939,916.37	2.56875986%	63,913,877	2,480,366	1,854,119	2,227,370	3,052,015	9,613,870	(2,613,146)	0	0	(6,516,790)	(9,129,936)	10,697,457	(1,104,358)	9,593,099
State	Dept. of Emergency Management	667,714.13	0.19185831%	4,773,669	185,256	138,482	166,360	18,847	508,945	(195,173)	0	0	(195,061)	(390,234)	798,983	(113,142)	685,841
State	DEPT. OF ENVIRONMENTAL QUALITY	2,498,837.98	0.71800612%	17,864,868	693,299	518,254	622,583	640,851	2,474,987	(730,413)	0	0	(123,965)	(854,378)	2,990,097	(958,780)	2,031,317
State	DEPT. OF INFORMATION SYSTEMS	1,615,956.74	0.46432256%	11,552,911	448,345	335,146	402,614	0	1,186,105	(472,346)	0	0	(1,028,308)	(1,500,654)	1,933,645	(682,962)	1,250,683
State	DEPUTY PROSECUTING ATTORNEY	3,538,524.54	1.01674551%	25,297,868	981,758	733,882	881,619	1,501,260	4,098,519	(1,034,314)	0	0	(284,815)	(1,319,129)	4,234,180	312,743	4,546,923
State	DESHA CO CONSERV DIST	4,154.83	0.00119383%	29,704	1,153	862	1,035	1,127	4,177	(180)	0	0	(180)	(1,394)	4,972	248	5,220
State	Dietetics Licensing Board	5,304.20	0.00152409%	37,921	1,472	1,100	1,322	25,017	28,911	(1,550)	0	0	0	(1,550)	6,347	9,519	15,866
State	DISABLED VETERANS SERVICE	4,218.01	0.00121199%	30,156	1,170	875	1,051	0	3,096	(1,233)	0	0	(760)	(1,993)	5,047	(192)	4,855
State	District Judge Pilot	1,477,705.92	0.42459812%	10,564,519	409,987	306,473	368,169	852,790	1,937,419	(431,935)	0	0	(373,093)	(805,028)	1,768,215	640,871	2,409,086
State	Division of Aeronautics	51,037.20	0.01466483%	364,879	14,160	10,585	12,716	0	37,461	(14,918)	0	0	(28,408)	(43,316)	61,071	(9,692)	51,379
State	DREW CO SOIL & WATER CONSERV	18,338.34	0.00526927%	131,106	5,088	3,803	4,569	17,190	30,650	(5,360)	0	0	(3,195)	(8,555)	21,944	14,855	36,799
State	DRG TSK FORCE 13TH JUD DIST	39,640.86	0.01139025%	283,403	10,998	8,221	9,876	49,559	78,654	(11,587)	0	0	0	(11,587)	47,434	17,964	65,398
State	DRG TSK FORCE 14TH JUDICIAL DI	30,111.29	0.00865206%	215,274	8,354	6,245	7,502	22,099	44,200	(8,802)	0	0	0	(8,802)	36,031	11,630	47,661
State	DRG TSK FORCE 15TH JUDICIAL DI	25,044.22	0.00719611%	179,048	6,948	5,194	6,240	17,011	35,393	(7,320)	0	0	(31,127)	(38,447)	29,968	(4,613)	25,355



Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2024

Division	Employer	Contribution	Proportionate Share	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
				Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Resources	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Resources	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Total Employer Pension Expense	
State	DRG TSK FORCE 5TH JUDICIAL DIS	\$ 64,519.48	0.01853877%	\$ 461,267	\$ 17,901	\$ 13,381	\$ 16,075	\$ 5,382	\$ 52,739	\$ (18,859)	\$ -	\$ -	\$ (2,270)	\$ (21,129)	\$ 77,204	\$ 2,117	\$ 79,321
State	DRG TSK FORCE-BATESVILLE	29,733.55	0.00854352%	212,573	8,250	7,408	7,408	2,570	24,395	(8,691)	0	0	(126)	(8,817)	35,579	(1,739)	33,840
State	Drug Task Force/J01h Jud.	15,181.02	0.00436205%	108,533	4,212	3,149	3,782	15,587	26,730	(4,437)	0	0	(9,999)	(14,436)	18,166	916	19,082
State	EAST AR COMMUNITY COLLEGE	429,917.97	0.12352091%	3,073,600	119,380	89,164	107,114	439,452	755,010	(125,665)	0	0	0	(125,665)	514,438	268,820	783,258
State	EDUCATIONAL T.V. COMM	24,506.84	0.00704170%	175,206	6,799	5,083	6,106	86	18,074	(7,163)	0	0	0	(5,476)	(12,639)	29,325	(40,398)
State	FAULKNER CO CONSERV DIST	14,271.82	0.00410081%	102,033	3,960	2,960	3,556	33,192	43,668	(4,172)	0	0	0	(2,965)	(7,137)	17,078	615
State	FIRE PROTECTION LICENSING Bd	15,761.90	0.00452896%	112,686	4,373	3,269	3,927	10,994	22,563	(4,607)	0	0	0	(4,607)	18,861	12,160	31,021
State	First Judicial Drug Task Force	20,911.20	0.00600854%	149,500	5,802	4,337	5,210	5,824	21,173	(6,112)	0	0	0	(2,460)	(8,572)	25,022	13,408
State	FRANKLIN CO CONSERV DIST	10,926.75	0.00313965%	78,118	3,032	2,266	2,722	3,044	11,064	(3,194)	0	0	0	(1,951)	(5,145)	13,075	(556)
State	FULTON CO CONSERV DIST	14,939.48	0.00429265%	106,806	4,145	3,098	3,722	1,986	12,951	(4,367)	0	0	0	(9,451)	(13,818)	17,877	(5,269)
State	GARLAND CO CONSERV DIST	6,850.34	0.00196835%	48,975	1,901	1,421	1,707	6,967	11,996	(2,002)	0	0	0	(2,002)	8,197	3,952	12,149
State	GEN. ASSEMBLY HOUSE-REGULAR	695,769.63	0.19991967%	4,974,245	193,040	144,301	173,530	208,917	719,608	(203,374)	0	0	(270,031)	(473,405)	832,554	(117,594)	714,960
State	GEN. ASSEMBLY SENATE-REGULAR	244,161.33	0.07015634%	1,745,575	67,742	50,639	60,833	99,362	278,576	(71,369)	0	0	(65,110)	(136,479)	292,162	(19,880)	272,282
State	GENERAL ASSEMBLY -- SENATE	-	0.00000000%	0	0	0	0	1,245	1,245	0	0	0	(55,944)	(55,944)	0	(26,455)	(26,455)
State	Geographic Information Dfc	126,571.55	0.03636856%	904,894	35,117	26,251	31,535	7,976	100,879	(36,997)	0	0	(19,373)	(56,370)	151,455	(7,624)	143,831
State	GOVERNOR'S OFFICE	605,572.31	0.17400273%	4,329,400	168,015	150,878	150,878	123,445	567,932	(177,009)	0	0	(251,351)	(428,360)	724,625	(78,303)	646,322
State	GREENE CO CONSERV DIST	14,177.43	0.00407369%	101,358	3,934	2,940	3,532	0	10,406	(4,144)	0	0	(6,991)	(21,135)	16,965	(3,472)	13,493
State	Health Svcs Permit Agency	44,839.86	0.01288411%	320,572	12,441	9,300	11,172	4,761	37,674	(13,107)	0	0	(14,051)	(27,158)	53,655	(8,026)	45,629
State	Hearing Instrument Dispensers Board	1,978.49	0.00056849%	14,145	549	410	493	6,538	7,990	(578)	0	0	(7,142)	(7,720)	2,367	(1,409)	958
State	HEMPSTEAD CO CONSERV DIST	4,196.43	0.00120579%	30,002	1,164	870	1,046	4,373	7,453	(1,227)	0	0	(7,865)	(9,092)	5,021	(518)	4,503
State	HENDERSON STATE UNIVERSITY	184,780.25	0.05309402%	1,321,044	51,267	38,323	46,038	0	135,628	(54,011)	0	0	(893,982)	(847,993)	221,107	(794,905)	(573,798)
State	Home Inspector Registration Bd	-	0.00000000%	0	0	0	0	0	0	0	0	0	(32,384)	(32,384)	0	(12,354)	(12,354)
State	Hot Spring County Conserv	940.64	0.00027028%	6,725	261	195	234	4,436	5,126	(275)	0	0	0	(275)	1,126	1,688	2,814
State	HOT SPRINGS CO CONSERV DIST	-	0.00000000%	0	0	0	0	0	0	0	0	0	(6,365)	(6,365)	0	(6,766)	(6,766)
State	HOUSE, SPEAKER'S OFFICE - M	306,684.21	0.08812142%	2,192,568	85,089	63,606	76,410	0	225,105	(89,644)	0	0	(156,403)	(245,047)	366,977	(50,633)	316,344
State	INDEPENDENCE CO CONSERV DIST	15,074.61	0.00433148%	107,773	4,182	3,126	3,756	15,138	26,202	(4,406)	0	0	(20,444)	(24,850)	18,038	(5,319)	12,719
State	Insurance Department	1,500,632.07	0.4318563%	10,728,424	416,348	311,228	373,881	155,143	1,256,600	(438,636)	0	0	(180,452)	(618,088)	1,795,649	(73,158)	1,722,491
State	IZARD CO CONSERV DIST	2,708.68	0.00077830%	19,365	752	562	675	8,798	10,787	(792)	0	0	(4,053)	(4,845)	3,241	(12,420)	(7,999)
State	JACKSON CO CONSERV DIST	5,006.59	0.00143857%	35,793	1,389	1,247	1,247	564	4,238	(1,463)	0	0	(132)	(1,595)	5,991	211	6,202
State	JEFFERSON CO CONSERV DIST	-	0.00000000%	0	0	0	0	455	455	0	0	0	(36,711)	(36,711)	0	(12,457)	(12,457)
State	JOHNSON CO CONSERV DIST	5,593.64	0.00160725%	39,990	1,552	1,160	1,394	1,181	5,287	(1,635)	0	0	0	(1,635)	6,693	5,413	12,106
State	JUD DISCIPLINE & DISABILITY CO	43,130.96	0.01239308%	308,355	11,967	8,945	10,746	0	31,658	(12,607)	0	0	(93,902)	(106,509)	51,610	(43,200)	8,410
State	LAFAYETTE CONSERV DIST	3,970.89	0.00114098%	28,389	1,102	824	989	1,131	4,046	(1,161)	0	0	(559)	(1,720)	4,752	(465)	4,287
State	L'Aligle Creek Conservatio	-	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	0	(90)	(90)
State	LAW ENFORCE STDS & TRNG DIV	356,100.78	0.10232058%	2,545,861	98,800	73,855	88,722	236,384	497,761	(104,089)	0	0	(21,919)	(126,008)	426,108	10,386	436,494
State	LAWRENCE CO CONSERV DIST	15,890.30	0.00456586%	113,604	4,409	3,296	3,959	0	11,664	(4,645)	0	0	(4,072)	(8,717)	19,014	(2,303)	16,711
State	LEE CO CONSERV DIST	2,882.50	0.00082825%	20,608	800	598	718	1,743	3,859	(843)	0	0	(10,319)	(11,662)	3,489	(1,762)	1,687
State	LEG AUDIT DIV - M	4,120,757.85	1.18404210%	29,460,411	1,143,298	854,636	1,036,682	28,688	3,053,304	(1,204,502)	0	0	(860,359)	(2,064,861)	4,930,877	(116,328)	4,814,549
State	LEG COUNCIL / LOCAL AFFAIRS - M	1,506,286.19	0.43281026%	10,768,847	417,917	312,400	375,289	0	1,105,606	(440,289)	0	0	(272,113)	(712,402)	1,802,414	90,826	1,893,240
State	LIEUTENANT GOVERNOR	50,451.80	0.01449662%	360,694	13,998	10,464	12,570	116,622	153,654	(14,747)	0	0	0	(14,747)	60,370	37,208	97,578
State	LINCOLN CO CONSERV DIST	10,095.02	0.00290066%	72,172	2,801	2,094	2,515	25,453	32,863	(2,951)	0	0	(945)	(3,896)	12,080	9,607	21,687
State	LIQUIFIED PETROLEUM GAS DIV	46,915.61	0.01348054%	335,412	13,017	9,730	11,689	29,354	63,790	(13,713)	0	0	(11,492)	(25,205)	56,139	(2,746)	53,393
State	LITTLE RIVER CONSERV DIST	-	0.00000000%	0	0	0	0	0	0	0	0	0	(884)	(884)	0	(7,172)	(7,172)
State	LOGAN CO CONSERV DIST	12,919.83	0.00371233%	92,367	3,585	2,680	3,219	7,340	16,824	(3,776)	0	0	(9,233)	(13,009)	15,460	9,902	25,362
State	LONKE CO CONSERV DIST	12,808.44	0.00368033%	91,571	3,554	2,656	3,191	7,407	16,808	(3,744)	0	0	(3,832)	(7,576)	15,327	(1,758)	13,569
State	MADISON CO CONSERV DIST	13,831.04	0.00397416%	98,882	3,837	2,869	3,446	602	10,754	(4,043)	0	0	(9,406)	(13,449)	16,550	(3,829)	12,721
State	MARTIN LUTHER KING, JR. COMM	35,696.80	0.01025698%	255,206	9,904	7,403	8,894	5,354	31,555	(10,434)	0	0	(514)	(10,948)	42,715	6,709	49,424
State	MFG HOME COMM/ MOBILE HOME STD	24,526.11	0.00704723%	175,344	6,805	5,087	6,111	3,852	21,855	(7,169)	0	0	(1,008)	(8,177)	29,348	2,571	31,919
State	MILLER CO CONSERV DIST INACTIV	-	0.00000000%	0	0	0	0	0	0	0	0	0	(6,114)	(6,114)	0	(8,272)	(8,272)
State	MINE CREEK CONSERV DIST	11,495.69	0.00330313%	82,186	3,189	2,384	2,864	7,555	15,992	(3,360)	0	0	(20,603)	(23,963)	13,756	3,925	17,681



Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2024

Division	Employer	Contribution	Proportionate Share	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
					Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual 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	MISSISSIPPI CO CONSERV DIST	\$ 4,833.12	0.00138873%	\$ 34,553	\$ 1,341	\$ 1,002	\$ 1,204	\$ 966	\$ 4,513	\$ (1,413)	\$ -	\$ -	\$ (148)	\$ (1,561)	\$ 5,783	\$ 372	\$ 6,155
State	MONROE CO CONSERV DIST	4,632.78	0.00133116%	33,121	1,285	961	1,154	1,654	5,054	(1,354)	0	0	(8,214)	(9,568)	5,544	(4,037)	1,507
State	MONTGOMERY COUNTY CONS. DIST.	3,158.28	0.00090749%	22,579	876	655	787	544	2,862	(923)	0	0	(5,79)	(1,502)	3,779	606	4,385
State	NATIONAL PARK COMM. COLLEGE	103,501.70	0.02973977%	739,962	28,716	21,466	25,787	0	75,969	(30,254)	0	0	(25,891)	(56,145)	123,850	(8,142)	115,708
State	NEVADA CO CONSERV DIST	-	0.00000000%	0	0	0	0	976	976	0	0	0	(10,291)	(10,291)	0	(3,549)	(3,549)
State	NEWTON COUNTY CONSERVATION DIST	4,461.08	0.00128183%	31,893	1,238	925	1,111	989	4,263	(1,304)	0	0	(67)	(1,371)	5,338	1,004	6,342
State	NORTH ARKANSAS COLLEGE	714,179.98	0.20520962%	5,105,866	198,148	148,119	177,937	142,649	666,853	(208,756)	0	0	(229,425)	(438,181)	854,584	(20,225)	834,359
State	NORTHWEST AR COMM COLLEGE	518,556.80	0.14900004%	3,707,303	143,873	107,548	129,198	212,168	592,787	(151,575)	0	0	(198,560)	(350,135)	620,502	211,955	832,457
State	Of. of Medicaid Inspector/Gen'l	-	0.00000000%	0	0	0	0	0	0	0	0	0	(708,991)	(708,991)	0	(481,615)	(481,615)
State	Oil & Gas Commission	420,563.51	0.12084304%	3,006,722	116,685	87,224	104,783	966,596	1,275,288	(122,931)	0	0	(94,695)	(217,626)	503,244	99,368	602,612
State	OUACHITA CONSERV DIST	4,644.98	0.00133467%	33,208	1,289	963	1,157	10,606	14,015	(1,358)	0	0	(5,380)	(6,738)	5,558	2,347	7,905
State	OuachitaVotEe/ColloftheOuachit	32,557.99	0.00935508%	232,766	9,033	6,752	8,112	0	23,897	(9,517)	0	0	(95,352)	(104,869)	38,959	(109,714)	(70,755)
State	OZARKA TECH COLLEGE	80,521.37	0.02313669%	575,669	22,341	16,700	20,062	0	59,103	(23,536)	0	0	(31,943)	(55,479)	96,351	(18,105)	78,246
State	PARKS & TOURISM M	5,100,284.45	1.46549536%	36,463,311	1,415,066	1,057,788	1,270,730	768,233	4,511,817	(1,490,818)	0	0	(195,464)	(1,686,282)	6,102,974	(1,107,329)	4,995,645
State	PHILLIPS CO CONSERV DIST	14,096.40	0.00405040%	100,779	3,911	2,924	3,512	7,334	17,681	(4,120)	0	0	(1,270)	(5,390)	16,868	(1,372)	15,496
State	PHILLIPS COMM. COLLEGE-U OF A	39,060.95	0.01122362%	279,257	10,837	8,101	9,732	0	28,700	(11,418)	0	0	(104,019)	(115,437)	46,740	(84,697)	(37,957)
State	PIKE CO CONSERV DIST	2,678.98	0.00076977%	19,153	743	556	667	313	2,279	(783)	0	0	(688)	(1,471)	3,206	(656)	2,550
State	POINSETT CO CONSERV DIST	6,231.55	0.00179055%	44,551	1,729	1,292	1,553	0	4,574	(1,821)	0	0	(6,262)	(8,078)	7,457	(1,298)	6,159
State	POPE CO CONSERV DIST	3,505.32	0.00100720%	25,060	973	727	873	0	2,573	(1,025)	0	0	(1,465)	(2,490)	4,194	(951)	3,243
State	POTEAU RIVER CONSERV DIST	6,135.39	0.00176292%	43,864	1,702	1,272	1,529	18	4,521	(1,793)	0	0	(6,750)	(8,543)	7,342	(852)	6,490
State	PRAIRIE CO CONSERV DIST	1,051.58	0.00030216%	7,518	292	218	262	0	772	(307)	0	0	(18,610)	(18,917)	1,258	(10,481)	(9,223)
State	PROF BAIL BONDSMAN LICENSE BD	27,489.82	0.00789882%	196,532	7,627	5,701	6,849	5,043	25,220	(8,035)	0	0	(2,575)	(10,610)	32,894	(3,340)	29,554
State	PROSECUTING ATTORNEY	790,796.64	0.22722435%	5,653,619	219,405	164,010	197,026	311,313	891,754	(231,151)	0	0	(200,689)	(431,840)	946,263	(57,823)	888,440
State	PROSECUTOR COORDINATOR M	160,561.57	0.04613512%	1,147,898	44,548	33,300	40,004	41,506	159,358	(46,932)	0	0	(46,700)	(93,632)	192,127	30,289	222,416
State	PUBLIC SERVICE COMM M	1,036,681.68	0.29787597%	7,411,517	287,626	215,006	258,288	135,898	896,818	(303,023)	0	0	(305,548)	(608,571)	1,240,488	(178,026)	1,062,462
State	PULASKI CONSERV DIST	3,787.06	0.00108816%	27,075	1,051	785	944	532	3,312	(1,107)	0	0	(1,077)	(2,184)	4,532	65	4,597
State	Pulaski Technical College	203,712.43	0.05853392%	1,456,395	56,520	42,250	50,755	0	149,525	(59,545)	0	0	(403,367)	(462,912)	243,761	(407,211)	(163,450)
State	RANDOLPH COUNTY CONSERV DIST	5,769.68	0.00165784%	41,249	1,601	1,197	1,438	0	4,236	(1,686)	0	0	(9,206)	(10,892)	6,904	(7,811)	(907)
State	RICH MOUNTAIN COMMUNITY COLLEGE	75,125.96	0.02158639%	537,096	20,844	15,581	18,718	0	55,143	(21,959)	0	0	(83,142)	(105,101)	89,895	(56,751)	33,144
State	RICH MT. CONSERV DIST	3,664.27	0.00105288%	26,197	1,017	760	913	2,223	4,913	(1,071)	0	0	(15,827)	(16,898)	4,385	(6,945)	(2,560)
State	S. AR COMMUNITY COLLEGE	212,868.55	0.06116480%	1,521,855	59,660	44,148	53,036	55,040	211,284	(62,222)	0	0	(6,707)	(68,929)	254,717	(115,180)	139,537
State	SEBASTIAN CO CONSERV DIST	15,789.87	0.00453700%	112,886	4,381	3,275	3,934	6,810	18,400	(4,155)	0	0	(62,185)	(66,800)	18,894	(13,105)	5,789
State	SECRETARY OF STATE M	1,358,680.70	0.39039789%	9,713,575	376,964	281,787	338,514	134,050	1,131,315	(397,144)	0	0	(119,813)	(516,957)	1,625,790	(121,732)	1,504,058
State	SENATE CLERK M	201,406.71	0.05787140%	1,439,911	55,880	41,771	50,180	34,049	181,880	(58,871)	0	0	(8,015)	(66,886)	241,002	14,632	255,634
State	SHARP COUNTY CONSERV DIST	12,368.11	0.00355380%	88,423	3,432	2,565	3,081	5,152	14,230	(3,615)	0	0	(15,953)	(19,568)	14,800	(5,433)	9,367
State	SOCIAL WORK LICENSING BD	12,437.33	0.00357369%	88,918	3,451	2,579	3,099	1,366	10,495	(3,635)	0	0	(22,857)	(26,492)	14,882	(6,486)	8,396
State	SOIL & WATER CONSERV M	449,330.49	0.12910883%	3,212,385	124,666	93,190	111,950	61,504	391,310	(131,340)	0	0	(243,755)	(375,095)	537,667	(334,731)	202,936
State	South Central Drug Task Force	32,581.01	0.00936170%	232,931	9,040	6,757	8,118	60,657	84,572	(9,523)	0	0	(1,896)	(11,419)	38,986	24,911	63,897
State	SOUTHEAST AR TECH COLLEGE	406,927.38	0.11692489%	2,909,234	112,901	84,396	101,385	23,665	322,347	(118,945)	0	0	(601,574)	(720,519)	486,927	(114,414)	372,513
State	SOUTHERN AR UNIVERSITY	226,080.88	0.06496118%	1,616,313	62,726	46,889	56,328	0	165,943	(66,084)	0	0	(75,707)	(141,791)	270,527	(153,374)	117,153
State	SOUTHERN AR UNIVERSITY TECH.	124,892.00	0.03588597%	892,887	34,651	25,902	31,117	0	91,670	(36,506)	0	0	(123,440)	(159,946)	149,445	(153,969)	(4,524)
State	SPINAL CORD COMMISSION	164,972.30	0.04740248%	1,179,431	45,771	34,215	41,103	16,375	137,464	(48,222)	0	0	(57,174)	(105,396)	197,405	(25,382)	172,023
State	ST BD ELECTION COMM	75,818.11	0.02178527%	542,044	21,036	15,725	18,890	22,062	77,713	(22,162)	0	0	(15,227)	(37,389)	90,724	15,469	106,193
State	ST BD OF ARCHITECTS	19,489.05	0.00559991%	139,333	5,407	4,042	4,856	11,352	25,657	(5,697)	0	0	0	(5,697)	23,221	46	23,367
State	ST BD OF CHIROPRACTIC EXAM - F	6,957.63	0.00199918%	49,742	1,930	1,443	1,733	477	5,583	(2,034)	0	0	(18,411)	(20,445)	8,325	(5,623)	2,702
State	ST BD OF DENTAL EXAMINERS	19,939.54	0.00572935%	142,553	5,532	4,135	4,968	3,199	17,834	(5,828)	0	0	(448)	(6,276)	23,860	2,035	25,895
State	ST BD OF DISPENSING OPTICIANS	3,049.27	0.00087617%	21,800	846	632	760	2,418	4,656	(891)	0	0	0	(891)	1,469	1,469	5,118
State	ST BD OF EXAMINERS IN PSYCH	13,456.44	0.00386652%	96,204	3,733	2,791	3,353	2,446	12,323	(3,933)	0	0	0	(3,933)	16,102	(3,862)	12,240
State	ST BD OF NURSING	274,897.10	0.07898783%	1,965,314	76,270	57,013	68,490	55,985	257,758	(80,353)	0	0	(14,092)	(94,445)	328,940	(110)	328,830
State	ST BD OF PHYSICAL THERAPY	14,242.04	0.00409225%	101,820	3,951	2,954	3,548	417	10,870	(4,163)	0	0	(15,450)	(19,613)	17,042	(5,619)	11,423



Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2024

Division	Employer	Contribution	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense			
			Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense		
State	St Board of Licens for Pro Eng	\$ 53,670.04	0.01542133%	\$ 383,701	\$ 14,891	\$ 11,131	\$ 13,372	\$ 401	\$ 39,795	\$ (15,688)	\$ -	\$ -	\$ (2,415)	\$ (18,103)	\$ 64,221	\$ 4,611	\$ 68,832
State	ST DIETETICS LICENSING BD	-	0.00000000%	0	0	0	0	0	0	0	0	0	(8,100)	(8,100)	0	(5,727)	(5,727)
State	ST MEDICAL BD	177,432.59	0.05098277%	1,268,513	49,228	36,799	44,207	22,238	152,472	(51,864)	0	0	(31,726)	(83,590)	212,315	(66,521)	145,794
State	ST. FRANCIS CO CONSERV DIST	7,375.60	0.00211928%	52,730	2,046	1,530	1,838	4,037	9,451	(2,156)	0	0	(1,414)	(3,570)	8,826	(2,138)	6,688
State	STATE BANK DEPT M	1,110,887.22	0.31919790%	7,942,033	308,214	230,396	276,776	205,232	1,020,618	(324,713)	0	0	(22,283)	(346,996)	1,329,282	140,643	1,469,925
State	STATE BD VETERINARY EXAM M	-	0.00000000%	0	0	0	0	1,271	1,271	0	0	0	(43,843)	(43,843)	0	(15,081)	(15,081)
State	STATE CAPITOL POLICE	-	0.00000000%	0	0	0	0	0	0	0	0	0	(83,210)	(83,210)	0	(75,881)	(75,881)
State	State Military- Civ Firefghts	881,963.89	0.25341998%	6,305,398	244,699	182,917	219,740	0	647,356	(257,799)	0	0	(302,736)	(560,535)	1,055,353	(169,422)	885,931
State	STATE MILITARY DEPT M	2,396,330.12	0.68855193%	17,132,011	664,858	496,994	597,043	0	1,758,895	(700,450)	0	0	(383,791)	(1,084,241)	2,867,436	(447,420)	2,420,016
State	STATE POLICE (NON-TROOPERS) M	2,695,871.99	0.77462109%	19,273,517	747,965	559,118	671,673	309,442	2,288,198	(788,006)	0	0	(356,369)	(1,144,375)	3,225,866	(725,083)	2,500,783
State	STATE TREASURER M	365,104.02	0.10490753%	2,610,227	101,298	75,722	90,965	71,326	339,311	(106,720)	0	0	(175,177)	(281,897)	436,882	(39,837)	397,045
State	STATE: CONST OFFICERS SUB-DIV	-	0.00000000%	0	0	0	0	0	0	0	0	0	(1,173,489)	(1,173,489)	0	(685,978)	(685,978)
State	STATE: GOVERNORS SUB-DIVISION	-	0.00000000%	0	0	0	0	0	0	0	0	0	(692,520)	(692,520)	0	(402,138)	(402,138)
State	Statewide Shared Services	991,359.70	0.28485334%	7,087,498	275,051	205,606	246,996	325,727	1,053,380	(289,775)	0	0	(180,875)	(470,650)	1,186,256	1,779,591	2,965,847
State	STONE CO CONSERV DIST	37,281.89	0.01071243%	266,538	10,344	7,732	9,289	24,305	51,670	(10,898)	0	0	(16,312)	(27,210)	44,611	40,552	85,163
State	SUPREME COURT M	597,803.23	0.17177039%	4,273,857	165,860	123,983	148,942	156,829	595,614	(174,738)	0	0	(134,346)	(309,084)	715,328	80,923	796,251
State	Supreme Court- Bar of Arkansas	228,760.93	0.06573125%	1,635,474	63,469	47,445	56,996	6,371	174,281	(66,867)	0	0	(104,416)	(171,283)	273,734	(43,412)	230,322
State	Twentieth (20th) Judicial District Drug Task Force	28,376.87	0.00815370%	202,874	7,873	5,885	7,070	8,926	29,754	(8,295)	0	0	(9,368)	(17,663)	33,956	(4,216)	29,740
State	U OF A AT FAYETTEVILLE	868,054.18	0.24942322%	6,205,954	240,840	180,033	216,275	159,505	796,653	(253,733)	0	0	(271,396)	(525,129)	1,038,709	(375,028)	663,681
State	U OF A COMM COLLEGE AT HOPE	81,490.20	0.02341507%	582,595	22,609	16,901	20,303	43,918	103,731	(23,820)	0	0	(107,030)	(130,850)	97,511	(167,410)	(69,899)
State	U of a Comm College/Morrilton	67,506.28	0.01939698%	482,621	18,730	14,001	16,819	8,559	58,109	(19,732)	0	0	(19,689)	(39,421)	80,778	(33,688)	47,090
State	U OF A MEDICAL SCIENCES	718,889.86	0.20656294%	5,139,538	199,455	149,096	179,111	0	527,662	(210,132)	0	0	(1,221,547)	(1,431,679)	860,220	(638,812)	221,408
State	UA COMM COLLEGE BATESVILLE	136,759.64	0.03929597%	977,732	37,944	28,364	34,074	19,300	119,682	(39,975)	0	0	(20,107)	(60,082)	163,646	(2,370)	161,276
State	UA Cooperative Extension Svc	259,292.88	0.07450418%	1,853,755	71,940	53,777	64,603	0	190,320	(75,792)	0	0	(272,546)	(348,338)	310,269	(114,749)	195,520
State	UALR HUMAN RESOURCES	475,076.86	0.13650669%	3,396,453	131,809	98,530	118,365	0	348,704	(138,865)	0	0	(803,127)	(941,992)	568,475	(609,798)	(41,323)
State	UNION CO CONSERV DIST	9,871.29	0.00283638%	70,573	2,739	2,047	2,459	1,789	9,034	(2,885)	0	0	(4,190)	(7,075)	11,812	(3,127)	8,685
State	UNIV OF AR AT MONTICELLO	162,813.02	0.04678204%	1,163,994	45,172	33,767	40,565	0	119,504	(47,590)	0	0	(100,020)	(147,610)	194,821	(49,773)	145,048
State	UNIV OF AR AT PINE BLUFF	76,133.60	0.02187592%	544,300	21,123	15,790	18,969	32,540	88,422	(22,254)	0	0	(34,702)	(56,956)	91,101	(19,250)	71,851
State	UNIV. OF CENTRAL ARKANSAS	873,420.24	0.25096508%	6,244,317	242,329	181,145	217,612	0	641,086	(255,302)	0	0	(1,551,431)	(1,806,733)	1,045,130	(1,211,305)	(166,175)
State	UNIVERSITY OF ARK.-FT. SMITH	90,250.30	0.02593216%	645,224	25,040	18,718	22,486	0	66,244	(26,380)	0	0	(129,332)	(155,712)	107,993	(141,459)	(33,466)
State	VAN BUREN CO CONSERV DIST	8,973.76	0.00257848%	64,156	2,490	1,861	2,236	4,287	10,874	(2,623)	0	0	(1,729)	(4,352)	10,738	(984)	9,754
State	VOCATION & TECH EDUC/ REHAB	1,349,465.19	0.38774994%	9,647,691	374,407	279,876	336,218	1,344,276	2,334,777	(394,450)	0	0	(58,579)	(453,029)	1,614,763	1,760,224	3,374,987
State	WASHINGTON CO CONSERV DIST	8,715.20	0.00250419%	62,307	2,418	1,808	2,171	0	6,397	(2,547)	0	0	(22,629)	(25,176)	10,429	(10,838)	(409)
State	WHITE CO CONSERV DIST	5,229.62	0.00150266%	37,388	1,451	1,085	1,303	9,929	13,768	(1,529)	0	0	(9,541)	(11,070)	6,258	322	6,580
State	WILDLIFE OFFICERS MAIL W/00150	85,775.99	0.02464653%	613,236	23,798	17,790	21,371	0	62,959	(25,072)	0	0	(332,712)	(357,784)	102,639	(900,216)	(797,577)
State	WORKERS' COMP COMM M	827,725.97	0.23783547%	5,917,636	229,651	171,669	206,227	0	607,547	(241,945)	0	0	(216,581)	(458,526)	990,453	(236,598)	753,855
State	YELL CO CONSERV DIST	13,072.27	0.00375613%	93,457	3,627	2,711	3,257	655	10,250	(3,821)	0	0	(11,020)	(14,841)	15,642	6,527	22,169
Total for All Employers		\$ 348,024,605.11	100.000000%	\$ 2,488,121,911	\$ 96,558,882	\$ 72,179,559	\$ 86,709,939	\$ 91,318,402	\$ 346,766,782	\$ (101,727,915)	\$ -	\$ -	\$ (91,318,460)	\$ (193,046,375)	\$ 416,444,437	\$ 27	\$ 416,444,464

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



SECTION D

SCHEDULE OF DEFERRED RESOURCES BY EMPLOYER BY YEAR

Schedule of Deferred Resources by Employer by Year as of June 30, 2024

Division	Employer	Schedule of Deferred Inflows and Outflows			
		2025	2026	2027	2028
County	AR RIVER VALLEY REG LIBRARY	\$ (674)	\$ 31,625	\$ (9,923)	\$ (4,203)
County	ARKANSAS COUNTY	23,853	677,294	(179,233)	(104,533)
County	ASHLEY COUNTY	(164,678)	516,401	(279,378)	(105,713)
County	ASSOC OF ARKANSAS COUNTIES	140,222	716,728	(123,477)	(97,564)
County	BAXTER COUNTY	421,295	1,589,005	(379,598)	(244,771)
County	Baxter County Library	3,889	105,485	(37,766)	(17,450)
County	BENTON COUNTY	973,443	6,897,652	(1,877,345)	(1,097,797)
County	BOONE COUNTY	198,479	1,307,841	(347,103)	(202,630)
County	BRADLEY COUNTY	(15,942)	230,253	(77,980)	(43,850)
County	CALHOUN COUNTY	59,040	470,997	(81,866)	(67,462)
County	CARROLL COUNTY	(61,629)	654,621	(324,204)	(135,904)
County	CHICOT COUNTY	6,922	273,240	(100,232)	(45,408)
County	CLARK COUNTY	1,157	588,199	(209,513)	(107,547)
County	CLAY COUNTY	51,164	411,272	(56,524)	(59,513)
County	CLAY COUNTY, WESTERN DIST	(1,283)	119,618	(29,105)	(19,338)
County	CLEBURNE COUNTY	(100,566)	650,031	(259,801)	(122,200)
County	CLEVELAND COUNTY	(84,681)	173,449	(89,310)	(42,675)
County	COLUMBIA COUNTY	(97,224)	512,451	(201,414)	(123,212)
County	CONWAY COUNTY	(59,970)	731,058	(256,982)	(149,443)
County	CRAIGHEAD COUNTY	53,356	2,595,619	(653,645)	(413,805)
County	CRAWFORD COUNTY	48,999	1,182,284	(494,955)	(217,113)
County	CRITTENDEN COUNTY	107,671	1,577,457	(526,814)	(250,412)
County	CROSS COUNTY	(15,761)	482,249	(151,674)	(79,309)
County	DALLAS COUNTY	87,407	464,780	(82,105)	(74,564)
County	DESHA COUNTY	82,289	437,786	(84,876)	(72,496)
County	DRAINAGE DIST # 9 (GR. LAKE)	(1,108)	19,603	(3,782)	(3,031)
County	DREW COUNTY	46,826	584,470	(196,638)	(105,076)
County	E. Cen. AR Reg. Library	(26,897)	9,490	(14,629)	(5,190)
County	FAULKNER COUNTY	368,484	2,850,388	(639,599)	(436,258)
County	FRANKLIN COUNTY	195,335	910,668	(182,448)	(136,752)
County	FULTON COUNTY	119,467	490,711	(85,447)	(67,332)
County	GARLAND COUNTY	(23,628)	3,431,310	(742,072)	(539,090)
County	GRANT COUNTY	18,002	566,604	(154,331)	(99,042)
County	GREENE COUNTY	291,340	1,251,934	(301,956)	(201,675)
County	HEMPSTEAD COUNTY	(82)	567,557	(264,329)	(127,911)
County	HOT SPRINGS COUNTY	62,230	772,090	(165,781)	(115,059)
County	HOWARD COUNTY	(10,643)	466,750	(145,642)	(78,156)
County	INDEPENDENCE COUNTY	(98,587)	944,416	(373,930)	(192,510)
County	IZARD COUNTY	18,951	535,445	(168,714)	(90,873)
County	JACKSON COUNTY	(42,118)	460,417	(264,636)	(96,198)
County	JEFFERSON COUNTY	152,446	2,038,821	(490,978)	(326,173)
County	JOHNSON COUNTY	213,396	848,098	(213,814)	(135,890)
County	LAFAYETTE COUNTY	74,325	417,557	(123,359)	(63,981)
County	LAWRENCE COUNTY	26,771	462,338	(174,583)	(91,008)
County	LEE COUNTY	(14,202)	229,455	(73,910)	(41,328)
County	LINCOLN COUNTY	7,210	299,690	(104,023)	(63,797)
County	LITTLE RIVER COUNTY	64,183	667,885	(161,662)	(107,760)
County	LOGAN COUNTY	(19,391)	861,418	(182,727)	(144,744)
County	LONOKE COUNTY	50,454	969,462	(411,205)	(193,529)
County	MADISON COUNTY	101,121	797,763	(188,165)	(130,184)



Schedule of Deferred Resources by Employer by Year as of June 30, 2024

		Schedule of Deferred Inflows and Outflows			
Division	Employer	2025	2026	2027	2028
County	MARION COUNTY	\$ (87,524)	\$ 430,700	\$ (209,658)	\$ (92,317)
County	MILLER COUNTY	97,912	1,280,022	(254,733)	(201,497)
County	MISSISSIPPI COUNTY	78,645	1,438,010	(350,048)	(233,266)
County	MONROE COUNTY	(25,543)	196,625	(50,095)	(33,803)
County	MONTGOMERY COUNTY	204,583	694,761	(58,957)	(95,833)
County	NEVADA COUNTY	(26,461)	270,902	(87,519)	(57,055)
County	NEWTON COUNTY	(21,467)	314,420	(135,867)	(61,795)
County	OUACHITA COUNTY	(11,213)	848,596	(315,501)	(154,372)
County	PERRY COUNTY	(77,803)	149,646	(167,908)	(49,517)
County	PHILLIPS COUNTY	(76,327)	287,160	(215,269)	(75,969)
County	Phillips County Library	(3,974)	14,184	(5,406)	(2,763)
County	PIKE COUNTY	29,042	470,171	(118,460)	(76,073)
County	POINSETT COUNTY	106,251	719,857	(173,216)	(116,737)
County	POLK COUNTY	(16,121)	666,813	(185,125)	(111,648)
County	POPE COUNTY	(127,244)	1,699,381	(490,401)	(302,283)
County	PRAIRIE COUNTY	(49,021)	222,798	(194,760)	(58,530)
County	PULASKI COUNTY	1,191,631	10,629,991	(2,907,712)	(1,648,198)
County	RANDOLPH COUNTY	57,186	575,426	(137,724)	(97,586)
County	Randolph County Nursing Home	(61,771)	1,148,212	(325,732)	(192,309)
County	SALINE COUNTY	99,931	2,306,205	(632,761)	(382,746)
County	Saline County Library	10,431	285,294	(69,421)	(47,090)
County	SCOTT COUNTY	97,035	511,463	(93,524)	(74,110)
County	SEARCY COUNTY	7,687	344,575	(105,759)	(65,330)
County	SEBASTIAN COUNTY JUDGE	(96,533)	2,886,209	(695,436)	(462,756)
County	SEVIER COUNTY	1,700,701	2,974,107	(43,187)	(270,755)
County	SHARP COUNTY	(30,888)	343,438	(174,868)	(78,604)
County	ST FRANCIS COUNTY	322,572	1,037,207	(151,548)	(134,533)
County	STONE COUNTY	39,705	386,152	(110,920)	(64,701)
County	UNION COUNTY	(140,477)	1,076,965	(430,994)	(200,070)
County	VAN BUREN COUNTY	17,035	628,926	(292,878)	(115,785)
County	WASHINGTON COUNTY	865,949	5,891,402	(1,610,520)	(973,745)
County	WHITE CO PUBLIC LIBRARY	58,567	188,143	(6,428)	(22,140)
County	WHITE COUNTY	(147,837)	1,085,213	(458,887)	(275,100)
County	WHITE RIVER REG LIBRARY	(7,382)	26,895	(8,589)	(4,811)
County	WOODRUFF COUNTY	(41,027)	209,389	(68,537)	(42,960)
County	YELL CO LIBRARY	(6,357)	5,958	(16,465)	(5,174)
County	YELL COUNTY	(156,486)	401,951	(244,219)	(106,842)
Court Clerk	Alpena District Court	(691)	163	(299)	(111)
Court Clerk	BERRYVILLE DISTRICT COURT	9,053	24,905	(1,555)	(2,932)
Court Clerk	BLYTHEVILLE DISTRICT COURT	(3,594)	3,365	(3,955)	(1,117)
Court Clerk	BOONEVILLE DISTRICT COURT	(3,897)	297	(1,340)	(340)
Court Clerk	CAMDEN DISTRICT COURT	(246)	3,026	(978)	(528)
Court Clerk	Cherokee Village District Cour	(786)	3,051	(1,451)	(740)
Court Clerk	CLARENDON DISTRICT COURT	(2,512)	7,328	(670)	(1,271)
Court Clerk	CONWAY DISTRICT COURT	(5,811)	18,737	(6,072)	(3,285)
Court Clerk	DEQUEEN DISTRICT COURT	60	21,124	(5,579)	(3,541)
Court Clerk	DERMOTT DISTRICT COURT	(2,395)	486	(1,954)	(444)
Court Clerk	DEVALLS BLUFF DISTRICT COURT	2,786	5,290	(1,341)	(893)
Court Clerk	DUMAS DISTRICT COURT	(1,432)	9,852	(2,943)	(1,731)
Court Clerk	EAST CAMDEN DISTRICT COURT	(521)	3,472	(1,079)	(614)



Schedule of Deferred Resources by Employer by Year as of June 30, 2024

		Schedule of Deferred Inflows and Outflows			
Division	Employer	2025	2026	2027	2028
Court Clerk	ELKINS DISTRICT COURT	\$ 1,903	\$ 10,921	\$ (674)	\$ (1,457)
Court Clerk	EUREKA SPRINGS DISTRICT COURT	(130)	11,464	(4,782)	(2,012)
Court Clerk	FAYETTEVILLE DISTRICT COURT	1,552	17,808	(3,615)	(2,707)
Court Clerk	FT. SMITH DISTRICT COURT	(289)	17,370	(4,691)	(2,873)
Court Clerk	HOXIE DISTRICT COURT	-	-	-	-
Court Clerk	LAKE VILLAGE DISTRICT COURT	(7,882)	(2,832)	-	-
Court Clerk	Lake Village District Court	14,727	23,653	6,937	(1,455)
Court Clerk	LITTLE ROCK DISTRICT COURT	1,187	35,573	(8,409)	(5,527)
Court Clerk	LONOKE DISTRICT COURT	(3,603)	4,920	(1,897)	(1,044)
Court Clerk	MARION DISTRICT COURT	(1,974)	3,671	(2,358)	(981)
Court Clerk	MAUMELLE DISTRICT COURT	(5,764)	(6,193)	(5,698)	(359)
Court Clerk	MCCRORY DISTRICT COURT	(51)	288	(112)	(57)
Court Clerk	MCGEHEE DISTRICT COURT	(1,188)	2,419	(1,688)	(672)
Court Clerk	NEWPORT DISTRICT COURT	(863)	6,402	(2,037)	(1,138)
Court Clerk	NORTH LITTLE ROCK DIST. COURT	145	80,331	(31,662)	(13,578)
Court Clerk	OSCEOLA DISTRICT COURT	(10,989)	(1,377)	-	-
Court Clerk	PINE BLUFF DISTRICT COURT	1,328	10,568	(3,748)	(1,728)
Court Clerk	SHERWOOD DISTRICT COURT	(551)	10,799	(3,109)	(1,832)
Court Clerk	SILOAM SPRINGS DISTRICT COURT	(3,235)	11,931	(1,758)	(1,609)
Court Clerk	SPRINGDALE DISTRICT COURT	(2,064)	10,304	(4,579)	(2,019)
Court Clerk	TEXARKANA DISTRICT COURT	2,757	10,736	(2,339)	(1,606)
Court Clerk	TRUMANN DISTRICT COURT	3,198	8,455	(688)	(1,263)
Court Clerk	TYRONZA DISTRICT COURT	(954)	4,018	(1,693)	(718)
Court Clerk	WALNUT RIDGE DISTRICT COURT	-	-	-	-
Court Clerk	WEST MEMPHIS DISTRICT COURT	475	9,526	(2,689)	(1,615)
Court Clerk	WRIGHTSVILLE DISTRICT COURT	(9,140)	(4,980)	-	-
District Judge	ADJRS Pilot	503,098	1,833,428	91,903	(195,727)
District Judge	Ashdown District Court	-	-	-	-
District Judge	Brinkley District Court	13,015	36,252	1,008	(3,809)
District Judge	Camden District Court	(9,063)	-	-	-
District Judge	Charleston District Court	(7,130)	-	-	-
District Judge	Cherokee Village District Judg	(2,647)	-	-	-
District Judge	Clarksville District Court	(12,007)	-	-	-
District Judge	East Camden District Court	(2,078)	-	-	-
District Judge	Hot Springs District Court	(33,463)	-	-	-
District Judge	Little Rock District Court	1,926	6,549	81	(732)
District Judge	Newport District Court	(17,322)	-	-	-
District Judge	Ouachita County District Court	(9,308)	-	-	-
District Judge	Randolph County District Court	-	-	-	-
District Judge	Sharp County District Court	(11,338)	-	-	-
District Judge	Woodruff County District Court	(8,128)	-	-	-
Municipal	ALMA WATER & SEWER DEPT	6,970	103,271	(24,038)	(16,735)
Municipal	AR MUNICIPAL LEAGUE	32,543	1,342,247	(275,184)	(211,030)
Municipal	ARKANSAS CITY	(5,561)	10,406	(47)	(1,345)
Municipal	BATESVILLE WATERWORKS	(60,768)	253,638	(75,791)	(51,298)
Municipal	BRADFORD WATER & SEWER	4,239	18,162	(2,255)	(1,979)
Municipal	BRINKLEY MUN WATER & SEWER DPT	(11,946)	53,382	(15,041)	(10,002)
Municipal	CADDO VALLEY	8,427	33,776	(728)	(4,068)
Municipal	CAMDEN WATER & UTILITIES	4,363	189,449	(47,160)	(30,618)
Municipal	CAMMACK VILLAGE	544	7,713	(3,437)	(1,396)



Schedule of Deferred Resources by Employer by Year as of June 30, 2024

Division	Employer	Schedule of Deferred Inflows and Outflows			
		2025	2026	2027	2028
Municipal	CAVE CITY	\$ 27,834	\$ 78,053	\$ 3,022	\$ (8,155)
Municipal	CENTRAL ARKANSAS WATER	279,076	4,587,642	(899,277)	(689,146)
Municipal	City of Alexander	(17,657)	42,678	(14,942)	(8,553)
Municipal	CITY OF ALMA	(28,183)	217,801	(96,791)	(40,468)
Municipal	CITY OF ARKADELPHIA	(21,568)	659,980	(172,684)	(108,760)
Municipal	CITY OF ASH FLAT	17,655	77,742	(16,197)	(12,043)
Municipal	CITY OF ASHDOWN	23,684	245,882	(59,654)	(41,383)
Municipal	CITY OF AUGUSTA	10,653	119,326	(42,032)	(20,964)
Municipal	City of Austin	(17,460)	42,603	(18,382)	(8,508)
Municipal	City of Batesville	40,304	407,961	(89,436)	(66,734)
Municipal	CITY OF BEEBE	(36,616)	279,598	(146,394)	(59,955)
Municipal	CITY OF BENTONVILLE	725,709	4,740,581	(1,087,564)	(720,843)
Municipal	CITY OF BETHEL HEIGHTS	(13,129)	-	-	-
Municipal	CITY OF BISCOE	(133)	7,512	(2,127)	(1,232)
Municipal	CITY OF BONO	3,955	61,133	(23,024)	(11,225)
Municipal	CITY OF BRADFORD	12	10,642	1,788	(1,415)
Municipal	CITY OF BRINKLEY	(36,372)	30,429	(35,223)	(12,428)
Municipal	CITY OF BRYANT	134,304	1,075,843	(282,027)	(164,385)
Municipal	CITY OF CABOT	253,832	1,269,050	(249,110)	(186,695)
Municipal	CITY OF CALICO ROCK	17,245	74,468	(4,006)	(10,294)
Municipal	CITY OF CARLISLE	15,810	138,144	(29,855)	(21,246)
Municipal	City of Cave Springs	38,115	141,797	(27,284)	(17,845)
Municipal	City of Cedarville	(12)	1,867	(439)	(292)
Municipal	City of Centerton	127,686	519,395	(91,073)	(70,775)
Municipal	CITY OF CHARLESTON	(5,870)	97,782	(29,797)	(15,735)
Municipal	CITY OF CHERRY VALLEY	355	(2,324)	(2,262)	(1,462)
Municipal	CITY OF CLARKSVILLE	9,864	222,313	(54,608)	(39,223)
Municipal	CITY OF CLINTON	(14,839)	32,651	(28,505)	(8,443)
Municipal	CITY OF CORNING	18,924	127,915	(24,780)	(18,782)
Municipal	CITY OF COTTER	7,483	55,583	(18,551)	(8,775)
Municipal	City of Crawfordsville	2,276	21,145	(6,791)	(3,789)
Municipal	CITY OF CROSSETT	(16,564)	256,638	(81,185)	(46,191)
Municipal	City of Danville	186,730	293,208	67,284	(18,797)
Municipal	City of Dardanelle	274,953	310,504	(64,893)	(33,640)
Municipal	City of Decatur	39,113	190,429	(31,484)	(26,624)
Municipal	CITY OF DES ARC	(15,794)	132,427	(39,643)	(21,423)
Municipal	City of DeWitt	2,624	126,271	(43,777)	(21,432)
Municipal	CITY OF DIERKS	(3,005)	31,750	(20,763)	(7,750)
Municipal	CITY OF DOVER	(1,859)	48,506	(13,901)	(8,473)
Municipal	City of Elkins	180,753	285,877	71,465	(18,089)
Municipal	CITY OF ELM SPRINGS	(12,704)	35,806	(5,550)	(6,411)
Municipal	CITY OF ENGLAND	(32,752)	122,964	(52,848)	(22,768)
Municipal	CITY OF EUDORA	(40,501)	32,568	(52,043)	(12,207)
Municipal	CITY OF FARMINGTON	14,705	187,375	(42,846)	(30,334)
Municipal	CITY OF FLIPPIN	29,541	113,056	(12,238)	(14,484)
Municipal	CITY OF FORDYCE	(42,656)	98,386	(32,514)	(20,359)
Municipal	CITY OF FOREMAN	(4,054)	27,504	(10,311)	(5,007)
Municipal	CITY OF GASSVILLE	13,153	104,401	(15,324)	(15,063)
Municipal	City of Gentry	77,041	239,233	(36,225)	(31,482)
Municipal	City of Goshen	14,990	40,834	(1,614)	(4,819)



Schedule of Deferred Resources by Employer by Year as of June 30, 2024

Division	Employer	Schedule of Deferred Inflows and Outflows			
		2025	2026	2027	2028
Municipal	CITY OF GRAVETTE	\$ (24,577)	\$ 80,471	\$ (30,623)	\$ (17,430)
Municipal	CITY OF GREEN FOREST	(28,915)	181,115	(45,472)	(31,606)
Municipal	City of Greenbrier	349,372	411,932	(60,215)	(41,890)
Municipal	City of Greenland	34,231	71,767	(7,613)	(7,095)
Municipal	City of Greers Ferry	40,070	45,140	(7,502)	(4,904)
Municipal	CITY OF GUM SPRINGS	-	-	-	-
Municipal	City of Guy	78,135	117,293	11,508	(8,146)
Municipal	CITY OF HACKETT	1,584	29,528	(8,078)	(4,825)
Municipal	CITY OF HAMBURG	27,962	163,813	(49,577)	(27,448)
Municipal	CITY OF HAMPTON	(4,226)	49,992	(13,771)	(8,720)
Municipal	CITY OF HARDY	3,702	4,758	(11,942)	(5,638)
Municipal	CITY OF HARRISBURG	5,133	96,798	(28,901)	(16,445)
Municipal	CITY OF HARRISON	(16,339)	763,468	(153,344)	(118,088)
Municipal	CITY OF HASKELL	(3,675)	56,676	(12,615)	(9,276)
Municipal	CITY OF HAZEN	(17,028)	162,803	(53,955)	(28,503)
Municipal	CITY OF HEBER SPRINGS	16,986	220,708	(70,162)	(35,103)
Municipal	City of Helena-West Helena	(48,182)	424,548	(76,559)	(85,247)
Municipal	CITY OF HOPE	(25,290)	492,554	(240,709)	(98,542)
Municipal	CITY OF HORATIO	1,640	50,498	(8,875)	(7,389)
Municipal	CITY OF HOT SPRINGS	(110,714)	3,061,295	(928,699)	(538,550)
Municipal	CITY OF HUNTINGTON	(10,019)	8,684	(9,049)	(2,823)
Municipal	CITY OF HUNTSVILLE	11,693	81,303	(16,075)	(12,873)
Municipal	CITY OF HUTTIG	(13,112)	5,044	(6,260)	(2,356)
Municipal	CITY OF JACKSONVILLE	109,817	992,223	(288,579)	(153,992)
Municipal	CITY OF JASPER	28,627	69,240	(17,214)	(9,467)
Municipal	City of Junction City	1,632	14,184	(4,558)	(2,531)
Municipal	CITY OF KIBLER	(2,474)	10,432	(4,073)	(2,005)
Municipal	City of Knoxville	(2,045)	20,750	(7,297)	(4,882)
Municipal	CITY OF LAMAR	5,028	42,749	(6,922)	(7,465)
Municipal	City of Lavaca	7,185	41,616	(6,358)	(6,089)
Municipal	CITY OF LEPANTO	(355)	61,255	(10,142)	(8,989)
Municipal	City of Leslie	1,449	14,823	(2,633)	(2,149)
Municipal	CITY OF LEWISVILLE	(29,742)	18,518	(24,512)	(6,634)
Municipal	CITY OF LINCOLN	13,365	148,286	(44,196)	(24,850)
Municipal	CITY OF LOCKESBURG	3,754	25,440	(6,623)	(3,901)
Municipal	CITY OF LOWELL	(18,614)	287,098	(62,785)	(43,871)
Municipal	CITY OF MAGNOLIA	(6,238)	336,678	(103,959)	(55,372)
Municipal	CITY OF MALVERN	6,296	214,681	(59,763)	(35,742)
Municipal	CITY OF MAMMOTH SPRINGS	22,102	75,174	(4,453)	(9,154)
Municipal	CITY OF MARKED TREE	11,814	115,743	(14,125)	(17,780)
Municipal	CITY OF MARSHALL	(3,080)	38,302	(13,692)	(7,904)
Municipal	CITY OF MARVELL	(7,763)	37,217	(17,438)	(7,582)
Municipal	CITY OF MCRAE	6,418	31,399	(11,291)	(5,448)
Municipal	CITY OF MELBOURNE	2,400	69,291	(11,407)	(10,809)
Municipal	CITY OF MENA	23,273	311,271	(83,116)	(47,338)
Municipal	CITY OF MONETTE	14,135	56,380	(15,806)	(8,884)
Municipal	CITY OF MONTICELLO	(26,300)	474,573	(150,685)	(84,150)
Municipal	CITY OF MORRILTON	11,093	521,743	(194,401)	(89,624)
Municipal	CITY OF MOUNT IDA	(6,492)	51,605	(10,999)	(8,716)
Municipal	CITY OF MOUNTAIN HOME	141,543	1,204,069	(236,973)	(175,410)



Schedule of Deferred Resources by Employer by Year as of June 30, 2024

Division	Employer	Schedule of Deferred Inflows and Outflows			
		2025	2026	2027	2028
Municipal	CITY OF MOUNTAIN PINE	\$ 12,407	\$ 32,606	\$ (4,119)	\$ (4,175)
Municipal	CITY OF MOUNTAIN VIEW	15,009	114,482	(31,312)	(19,590)
Municipal	City of Mtn View Wtr&Sewr Comm	(6,562)	63,205	(25,486)	(12,380)
Municipal	City of Murfreesboro	49,334	54,385	(13,597)	(6,100)
Municipal	CITY OF NASHVILLE	(9,439)	380,245	(109,224)	(59,801)
Municipal	CITY OF NORMAN	12,365	32,319	8,629	(2,169)
Municipal	CITY OF OLA	(5,094)	18,087	(5,909)	(3,020)
Municipal	CITY OF PANGBURN	7,239	21,154	567	(2,244)
Municipal	CITY OF PARAGOULD	121,089	815,727	(198,123)	(129,900)
Municipal	CITY OF PARIS	(31,300)	226,374	(104,911)	(43,516)
Municipal	City of Pea Ridge	543,885	873,560	256,237	(53,735)
Municipal	CITY OF PERRYVILLE	(6,920)	72,332	(33,997)	(15,131)
Municipal	CITY OF PIGGOTT	(24,925)	81,860	(37,347)	(16,249)
Municipal	CITY OF PLUMMERVILLE	5,467	31,860	(9,589)	(4,744)
Municipal	City of Pottsville	2,635	78,001	(19,724)	(12,441)
Municipal	CITY OF PRAIRIE GROVE	83,703	357,276	(42,308)	(46,704)
Municipal	CITY OF PRESCOTT	(84,556)	168,046	(125,130)	(40,824)
Municipal	CITY OF QUITMAN	(30,200)	23,751	(34,081)	(8,980)
Municipal	CITY OF RAVENDEN	718	9,146	(1,792)	(1,467)
Municipal	City of Rector	7,194	80,092	(3,933)	(11,423)
Municipal	CITY OF RISON	19,949	62,314	(6,638)	(7,905)
Municipal	CITY OF ROGERS	352,877	2,569,514	(603,118)	(400,800)
Municipal	CITY OF RUSSELLVILLE	(16,699)	566,077	(163,456)	(100,357)
Municipal	CITY OF SALEM	5,124	44,814	(16,313)	(6,858)
Municipal	City of Scranton	15,254	19,676	(3,888)	(2,542)
Municipal	CITY OF SEARCY	226,879	1,067,407	(179,888)	(154,152)
Municipal	CITY OF SHANNON HILLS	16,668	71,444	(7,351)	(9,515)
Municipal	CITY OF SHERIDAN	135,937	616,189	(42,031)	(76,417)
Municipal	CITY OF SHIRLEY	(2,062)	939	(1,365)	(374)
Municipal	CITY OF SMACKOVER	(6,039)	52,995	(15,859)	(7,772)
Municipal	CITY OF STAMPS	(28,167)	35,125	(24,651)	(9,077)
Municipal	City of Strong	(6,419)	4,103	(2,165)	(935)
Municipal	CITY OF STUTT GART	(44,927)	460,458	(154,409)	(82,430)
Municipal	CITY OF SUMMIT	4,561	19,361	(6,364)	(3,540)
Municipal	CITY OF TRUMANN	19,978	30,993	6,038	(2,031)
Municipal	CITY OF VAN BUREN	(103,531)	362,813	(104,718)	(64,409)
Municipal	City of Vilonia	3,061	49,441	(9,194)	(8,031)
Municipal	CITY OF VIOLA	(713)	5,267	(3,836)	(1,194)
Municipal	City of Waldron	(30,554)	124,464	(50,674)	(24,654)
Municipal	CITY OF WARD	(14,284)	196,329	(57,922)	(33,807)
Municipal	CITY OF WARREN	(39,536)	203,413	(85,946)	(43,123)
Municipal	CITY OF WEST FORK	(5,491)	95,878	(23,050)	(16,700)
Municipal	CITY OF WESTERN GROVE	(428)	7,072	(2,041)	(1,265)
Municipal	CITY OF WILMAR	(2,580)	12,123	(2,519)	(2,287)
Municipal	CITY OF WYNNNE	(13,275)	174,480	(73,313)	(33,161)
Municipal	CITY OF YELLVILLE	3,967	59,827	(18,221)	(9,953)
Municipal	CLINTON WATER & SEWER	11,979	123,788	(23,540)	(18,295)
Municipal	CROSSETT PUBLIC LIBRARY	(7,481)	23,224	(11,238)	(4,764)
Municipal	CROSSETT WATER COMM	18,305	77,932	(12,057)	(10,683)
Municipal	EL DORADO WATER & SEWER	(129,447)	143,147	(69,541)	(31,123)



Schedule of Deferred Resources by Employer by Year as of June 30, 2024

Division	Employer	Schedule of Deferred Inflows and Outflows			
		2025	2026	2027	2028
Municipal	FORDYCE WATER DEPT	\$ (11,818)	\$ 55,005	\$ (18,695)	\$ (9,689)
Municipal	FORREST CITY	(200,557)	217,335	(193,937)	(72,766)
Municipal	FORREST CITY WATER UTILITY	(69,889)	133,250	(44,426)	(29,622)
Municipal	FT SMITH PUBLIC LIBRARY	(24,618)	243,281	(80,768)	(41,869)
Municipal	HARRISBURG WATER & GAS DIV.	9,324	74,452	(12,528)	(10,473)
Municipal	HOPE WATER & LIGHT CO	(18,349)	529,239	(137,359)	(89,515)
Municipal	HOT SPRINGS ADV & PROMO COMM	201,839	573,655	(123,581)	(83,158)
Municipal	HUNTSVILLE WATER & SEWER COMM	(6,041)	75,238	(22,891)	(14,221)
Municipal	JACKSONVILLE WASTEWATER UTIL	(45,016)	171,989	(75,083)	(34,687)
Municipal	JACKSONVILLE WATER COMM.	(5,804)	252,819	(70,162)	(44,003)
Municipal	Little Rock Wastewater Utility	(368,701)	2,082,350	(743,090)	(391,985)
Municipal	MALVERN WATERWORKS	13,152	239,432	(50,570)	(35,953)
Municipal	MCGEHEE WATER & SEWER	189	59,278	(7,824)	(8,231)
Municipal	MENA WATER & SEWER	11,161	136,839	(29,717)	(20,273)
Municipal	Mt. Pleasant Water Department	1,127	16,044	(3,725)	(2,574)
Municipal	NLR ADV & PROMOTION COMM	38,971	136,410	(33,655)	(20,481)
Municipal	Pangburn Water Dept	(2,410)	33,491	(5,658)	(4,350)
Municipal	PIGGOTT LIGHT & WATER SYSTEM	(32,966)	111,444	(34,963)	(20,271)
Municipal	ROGERS WATER UTILITIES	274,864	1,046,832	(143,948)	(141,576)
Municipal	STAR CITY	(9,981)	32,377	(16,946)	(7,665)
Municipal	STAR CITY WATER & SEWER	(5,793)	48,541	(7,445)	(8,477)
Municipal	STUTT GART-N.ARK.CO. LIBRARY	(1,815)	15,870	(3,944)	(2,561)
Municipal	Town of Emerson	(3,282)	(6,540)	(5,092)	(138)
Municipal	Town of Fountain Hill	(5,408)	1,777	(1,476)	(468)
Municipal	TOWN OF HIGHFILL	77,643	123,095	(9,222)	(13,857)
Municipal	Town of Imboden	4,120	23,859	(372)	(3,002)
Municipal	Van Buren Municipal Utilities	6,823	321,817	(73,794)	(52,002)
Municipal	VILONIA WATERWORKS ASSOCIATION	25,316	136,025	(45,232)	(22,897)
Municipal	WARREN WATER & SEWER	(8,373)	68,204	(25,549)	(13,317)
Municipal	WYNNE WATER UTILITIES	(7,393)	139,737	(35,109)	(23,139)
Other	Alpine Public Water Authority	(9,611)	(8,486)	(5,214)	(75)
Other	Benton County Solid Waste Dist	19,366	71,457	(25,125)	(13,551)
Other	BOONE COUNTY AIRPORT	735	10,093	(2,309)	(1,533)
Other	Boston Mt. Solid Waste	15,240	181,427	(38,401)	(26,367)
Other	Buffalo Island Regional Water	24,691	70,366	5,748	(7,440)
Other	BYLTHEVILLE-GOSNELL AIRPORT	(4,445)	43,277	(18,971)	(9,117)
Other	CLARK CO COUNTRY WATER FAC	930	8,470	(7,822)	(1,620)
Other	Fulton County Water Authority	821	17,869	(4,008)	(2,759)
Other	Hardin Public Water Authority	32,322	48,104	(11,620)	(6,982)
Other	Highway 71 Water District	10,327	58,910	(13,765)	(8,772)
Other	HOT SPRING CO SOLID WASTE MGMT	(30,183)	153,818	(47,649)	(25,421)
Other	James Fork Regional Water Dist	4,154	140,634	(34,082)	(22,142)
Other	Jefferson Public Water Authority	64,583	99,297	16,751	(6,611)
Other	KIMZEY REGIONAL WATER DIST	3,494	119,804	(18,485)	(18,780)
Other	Lake Catherine Waterworks & Sewer Facilities Board	40,712	62,188	9,299	(4,189)
Other	Little River RDA Water System	4,862	49,070	(10,576)	(7,529)
Other	Madison County Water Facil Bd	3,095	94,271	(28,547)	(15,209)
Other	Magnet Butterfield Water	3,716	24,128	(2,651)	(3,174)
Other	MARION COUNTY REGIONAL AIRPORT	-	-	-	-
Other	Milltown-Washburn Water Users	3,614	44,553	(8,707)	(6,812)



Schedule of Deferred Resources by Employer by Year as of June 30, 2024

Division	Employer	Schedule of Deferred Inflows and Outflows			
		2025	2026	2027	2028
Other	Montgomery Co Reg Pub Water Au	\$ (4,537)	\$ 9,273	\$ (4,463)	\$ (1,938)
Other	NE Ark Regional Solid Waste Mg	37,434	135,423	(28,801)	(19,869)
Other	NEVADA CO-PRESCOTT SOLID WASTE	(8,575)	732	(5,952)	(1,453)
Other	NO GARLAND CO REG WATER DIST	(7,278)	65,458	(22,031)	(12,380)
Other	Northeast Public Water Authority	12,234	53,778	(12,105)	(7,545)
Other	PARAGOULD HOUSING AUTHORITY	(9,449)	71,556	(32,770)	(14,084)
Other	PARON-OWENSVILLE WATER AUTHOR.	-	-	-	-
Other	Phillips County Sewer Facilities Board	10,519	16,719	4,410	(1,048)
Other	Pulaski Area Geographic InfoSy	1,962	73,027	(14,694)	(10,478)
Other	PULASKI CO SOLID WASTE MGMT	24,653	83,843	(9,613)	(10,385)
Other	RIVERSOUTH RURAL WATER DIST	(1,885)	25,468	(7,023)	(4,241)
Other	SALINE CO REG SOLID WASTE MGMT	7,080	37,091	(3,378)	(4,837)
Other	Sardis Water Association	(19,113)	80,524	(25,293)	(15,628)
Other	SE White Co Water Authority	3,415	46,534	(9,443)	(6,975)
Other	South Bend Fire District 10	(8,139)	(7,515)	(3,304)	-
Other	SW BOONE CO WATER ASSOC	7,810	39,796	(6,574)	(5,507)
Other	SW White Co Water Assn	(20,100)	35,556	(27,219)	(9,306)
Other	Texarkana Regional Airport	160,245	185,330	(27,939)	(19,382)
Other	UPPER SW AR SOLID WASTE MGMT	1,066	163,902	(44,814)	(27,898)
Other	WASHINGTON WATER AUTHORITY	(59,579)	81,104	(54,660)	(20,891)
Other	Watson Chapel Public Water	5,548	62,205	(16,356)	(10,052)
School District	ARKADELPHIA SCHOOL DIST #1	(1,050)	(246)	(753)	(123)
School District	ATKINS SCHL DIST #18	(2,591)	(2,435)	-	-
School District	BALD KNOB SCHOOL DIST	(2,893)	(1,402)	-	-
School District	BENTON SCHOOL DIST #8	(1,892)	(385)	(1,054)	(130)
School District	BERGMAN SCHOOL DIST #3	(2,015)	(1,990)	(1,284)	-
School District	BERRYVILLE SCHOOL DIST	(1,095)	-	-	-
School District	BLYTHEVILLE SCHL DIST #5	-	-	-	-
School District	BOONEVILLE SCHOOL DIST #65	219	2,441	(394)	(358)
School District	CABOT SCHL DIST #4	(690)	-	-	-
School District	CLARKSVILLE SCHOOL DIST #17	(712)	1,911	(982)	(402)
School District	CONWAY SCHOOL DIST	(2,354)	-	-	-
School District	Cossatot River Schl Dist	197	2,390	(420)	(309)
School District	DES ARC SCHL DIST #5	(2,187)	(2,109)	(832)	-
School District	DOLLARWAY SCHOOLS	-	-	-	-
School District	DUMAS SPECIAL SCHOOL DIST	-	-	-	-
School District	EL DORADO SCHOOL DIST #15	(1,391)	-	-	-
School District	ENGLAND SCHL DIST #2	-	-	-	-
School District	FAIRVIEW SCHL DIST	(2,884)	127	(490)	(161)
School District	FAYETTEVILLE SCHOOL DIST #1	(7,956)	1,169	(421)	(200)
School District	FORREST CITY SCHOOL DIST	778	5,218	(1,809)	(953)
School District	FT SMITH SCHOOL DIST	(6,047)	(125)	(2,407)	(491)
School District	GENTRY SCHOOL DIST #19	-	-	-	-
School District	GREENWOOD SCHOOL DIST #25	(789)	(751)	-	-
School District	HELENA, W. HELENA SCHL DIST #2	(6,491)	(3,007)	(1,504)	(73)
School District	HOPE SCHOOL DIST #1A	(455)	5,598	(1,498)	(952)
School District	HORATIO SCHOOL DIST #55	(1,021)	(663)	(744)	(60)
School District	HOT SPRINGS SCHOOL DIST	(5,692)	(2,950)	-	-
School District	HUNTSVILLE SCHL DIST	(1,847)	-	-	-
School District	JONESBORO PUBLIC SCHOOLS	(2,591)	(2,090)	-	-



Schedule of Deferred Resources by Employer by Year as of June 30, 2024

Division	Employer	Schedule of Deferred Inflows and Outflows			
		2025	2026	2027	2028
School District	JUNCTION CITY SCHOOL DIST #75	\$ (748)	\$ -	\$ -	\$ -
School District	LAFAYETTE COUNTY SCHOOL DIST.	-	-	-	-
School District	LEE COUNTY SCHOOL DIST	(421)	662	(583)	(181)
School District	LITTLE ROCK SCHL DIST	(5,120)	3,368	(5,682)	(1,435)
School District	MAGNOLIA SCHOOL DIST #14	-	-	-	-
School District	MARION SCHOOL DIST #3	-	-	-	-
School District	MCCRORY PUBLIC SCHOOLS	(4,225)	(379)	-	-
School District	MOUNTAIN HOME SCHOOL DIST #9	(44)	556	(456)	(129)
School District	NO LITTLE ROCK SCHL DIST	(637)	1,474	(634)	(317)
School District	PIGGOTT SCHL DIST #52	-	-	-	-
School District	PINE BLUFF SCHOOLS	(5,814)	(1,203)	(2,824)	(614)
School District	POTTSVILLE SCHL DIST #61	(1,958)	(1,596)	(568)	-
School District	PULASKI CO SPECIAL SCHL DIST	(2,624)	(2,744)	(1,491)	-
School District	RUSSELLVILLE SCHL DIST #14	(830)	4,814	1,755	(384)
School District	Searcy Co Schl Dist (was MARSH	(1,380)	(804)	(183)	-
School District	SHERIDAN SCHOOL DIST #37	16	780	(230)	(123)
School District	SILOAM SPRINGS SCHL DIST #21	(3,953)	(103)	-	-
School District	SO CONWAY CO SCHL DIST	(6,806)	(4,200)	(3,092)	-
School District	SOUTH MISS. CO SCHL DIST #57	(141)	-	-	-
School District	South pike Co SD (old Murfreesb	-	-	-	-
School District	SOUTHSIDE SCHL DIST #3	-	-	-	-
School District	TWO RIVERS SCHOOL DISTRICT	(88)	627	(366)	(133)
School District	VAN BUREN SCHOOL DIST #42	(3,039)	(2,925)	(1,054)	-
School District	WALDRON SCHOOL DIST	(34)	848	(204)	(123)
School District	WARREN SCHOOL DIST #1	(1,983)	(277)	-	-
School District	Watson Chapel School Dist	347	558	164	(34)
School District	YELLVILLE SUMMITT SCHL DIST #4	-	-	-	-
State	10th JD Victim Assistance Ofc	538	7,317	(2,255)	(792)
State	15th Jud Victim/Witness Office	(1,946)	12,213	(4,283)	(2,232)
State	21ST JUDICIAL DRUG TASK FORCE	(9,654)	(6,119)	(6,522)	(198)
State	3RD JUD DRUG TASK FORCE	10,035	49,092	4,590	(5,272)
State	ABSTRACTERS BOARD OF EXAMINERS	-	-	-	-
State	ADMIN OFFICE OF THE COURTS M	(221,642)	3,984,186	(971,348)	(650,975)
State	APPRAISERS LICENSING/CERT BD	27,718	65,770	(4,036)	(7,497)
State	AR CLAIMS COMMISSION M	1,492	73,486	(23,270)	(11,934)
State	AR CO CONSERV DIST	(3,137)	25,553	(2,867)	(3,904)
State	AR CRIME INFO CENTER M	(21,808)	305,033	(97,781)	(51,907)
State	AR DEV. & FINANCE AUTHORITY	(79,998)	489,135	(155,409)	(84,219)
State	AR Disability Determ for SSA	(388,039)	5,019,443	(1,636,709)	(896,673)
State	AR Economic Dev Comm M	(148,558)	674,890	(157,268)	(114,265)
State	AR EMPLOYMENT SECURITY DIV M	(6,101,798)	(61,326)	(2,712,356)	(576,767)
State	AR ETHICS COMM	(24,358)	93,813	(38,650)	(18,251)
State	AR Forestry Commission	-	-	-	-
State	AR GAME & FISH COMM M	1,029,801	7,325,063	(1,019,626)	(994,746)
State	AR GEOLOGICAL COMM M	(282,663)	(253,335)	(145,625)	-
State	AR Lottery Commission	(105,935)	584,304	(207,781)	(106,724)
State	AR MINORITY HEALTH COMM	(11,913)	47,371	(15,459)	(9,704)
State	AR MOTOR VEHICLE COMM M	(18,990)	17,800	(7,629)	(4,185)
State	AR PUBLIC DEFENDER COMM	57,232	3,696,205	(1,059,584)	(615,942)
State	AR PUBLIC EMPLOYEES RET SYSTEM	-	-	-	-



Schedule of Deferred Resources by Employer by Year as of June 30, 2024

Division	Employer	Schedule of Deferred Inflows and Outflows			
		2025	2026	2027	2028
State	AR REAL ESTATE COMMISSION	\$ (6,235)	\$ 88,222	\$ (38,825)	\$ (18,179)
State	AR SCHOOL FOR THE BLIND M	-	-	-	-
State	AR SCHOOL FOR THE DEAF M	(895)	8,107	(2,359)	(1,253)
State	AR SECURITIES DEPT	(71,126)	283,872	(112,437)	(54,745)
State	AR STATE BD OF ACCOUNTANCY	(62,403)	5,516	(29,784)	(7,576)
State	AR STATE BD OF PHARMACY	(370)	169,010	(57,817)	(30,712)
State	AR STATE BOARD OF OPTOMETRY	(323)	21,518	(999)	(2,234)
State	AR State Library	(58,750)	218,783	(107,506)	(46,089)
State	AR STATE UNIVERSITY	(323,975)	220,034	(166,262)	(65,744)
State	AR STATE UNIVERSITY AT BEEBE	(71,107)	65,131	(28,775)	(14,147)
State	AR TECH. UNIVERSITY	(1,396,458)	388,072	(703,326)	(212,684)
State	AR WATERWAYS COMM M	(16,199)	9,868	(7,234)	(3,307)
State	ARK TOBACCO CONTROL BOARD	(136,544)	-	-	-
State	ARK TOWING & RECOVERING BOARD	(11,636)	10,408	(10,790)	(3,414)
State	ARK VET CHILD WELFARE M	(9,742)	1,729	(8,212)	(1,718)
State	ARK. FAIR HOUSING COMMISSION	(73,863)	-	-	-
State	ARK. NORTHEASTERN COLLEGE	49,937	295,488	(89,524)	(44,238)
State	ARK. TOBACCO SETTLEMENT COMM.	5,377	8,448	(1,573)	(1,079)
State	Arkansas Athletic Commission	(1,189)	6,382	(2,311)	(1,165)
State	Arkansas Board of Geologists	(964)	-	-	-
State	Arkansas Board of Parole	(23,586)	205,222	(82,486)	(39,306)
State	Arkansas Dept of Agriculture	(653,392)	2,916,303	(1,213,694)	(566,318)
State	ARKANSAS SENTENCING COMM	(7,373)	28,621	(11,027)	(4,530)
State	ASHLEY CO CONSERVATION DIST	(2,159)	4,759	(2,607)	(1,154)
State	ASSESSMENT COORDINATION DEPT	(95,150)	165,886	(78,084)	(35,363)
State	ASU-NEWPORT	(29,699)	9,906	(18,389)	(4,389)
State	ATTORNEY GENERAL M	(94,517)	2,531,070	(436,228)	(382,356)
State	AUCTIONEERS LICENSING BD	(1,401)	9,304	(2,250)	(1,483)
State	Auditor of State	106,672	448,382	1,817	(55,095)
State	BAXTER CO CONSERV DIST	(1,824)	9,346	(3,317)	(1,783)
State	BD OF BARBER EXAMINERS	5,546	26,754	(7,791)	(4,179)
State	BD OF COLLECTION AGENCIES	(15,386)	(2,925)	(13,911)	(2,421)
State	BD OF EXAM: SPCH, LANG, AUDIO	13,015	17,757	1,297	(2,086)
State	BD OF EXAMINERS IN COUNSELING	(8,355)	21,463	(12,074)	(4,881)
State	BENTON CO CONSERV DIST	(944)	12,327	27	(1,510)
State	Black River Technical College	14,816	187,795	(39,845)	(30,142)
State	BOONE CO CONSERV DIST	144	8,960	(2,466)	(1,491)
State	BUFFALO CONSERV DIST	2,582	17,919	(3,881)	(2,573)
State	CALHOUN COUNTY CONS. DIST.	(438)	1,611	(597)	(300)
State	CAPITOL ZONING DIST COMMISSION	(19,572)	9,427	(3,608)	(2,051)
State	CARROLL CO CONSERV DIST(INACTI	(11,183)	282	(8,817)	(1,916)
State	CHICOT CO CONSERV DIST	(7,425)	(2,339)	-	-
State	Chicot County Conservatio	1,645	2,642	774	(161)
State	CLARK CO CONSERV DIST	4,242	8,214	(921)	(1,029)
State	CLAY CO CONSERV DIST	8,332	24,768	(4,980)	(3,275)
State	CLEBURNE CO CONSERV DIST	2,086	13,553	(3,526)	(2,223)
State	CLEVELAND CO CONSERV DIST	-	-	-	-
State	COLUMBIA CO CONSERV DIST	14,559	25,834	6,362	(1,806)
State	Commissioner of State Lands	(133,772)	155,687	(167,489)	(56,962)
State	CONSTITUTIONAL OFFICERS	(9,220)	112,320	(28,406)	(20,342)



Schedule of Deferred Resources by Employer by Year as of June 30, 2024

Division	Employer	Schedule of Deferred Inflows and Outflows			
		2025	2026	2027	2028
State	CONTRACTORS LICENSING BD	\$ (29,704)	\$ 112,312	\$ (45,685)	\$ (21,358)
State	CONWAY CO CONSERV DIST	(8,014)	5,054	(4,293)	(1,451)
State	COSSATOT COMM. COLLEGE OF U.A.	(47,601)	75,123	(21,439)	(14,417)
State	COSSATOT CONSERV DIST	(6,670)	13,687	(5,890)	(3,335)
State	COURT OF APPEALS	(116,447)	553,585	(186,031)	(103,851)
State	CRAIGHEAD CO CONSERV DIST	(3,004)	15,768	(3,580)	(2,861)
State	CRAWFORD CO CONSERV DIST	(902)	2,471	(2,517)	(592)
State	CRIME LAB M	13,006	1,423,705	(411,335)	(238,175)
State	CRITTENDEN CO CONSERV DIST	(18,777)	5,801	(8,985)	(2,789)
State	CROOKED CREEK CONSERV DIST	(2,928)	21,792	(9,372)	(4,191)
State	CROSS CO CONSERV DIST	(4,939)	1,852	(5,575)	(1,235)
State	DALLAS CO CONSERV DIST	(2,009)	(851)	(2,485)	(343)
State	Department of Agriculture	(8,642)	580,017	(154,534)	(95,062)
State	Department of Commerce	(4,808)	324,029	(56,835)	(49,065)
State	Department of Correction	76,593	1,421,288	(417,307)	(247,912)
State	Department of Education	-	-	-	-
State	Department of Education	2,219,716	3,681,981	1,002,855	(239,750)
State	Department of Energy and	(696,412)	(86,941)	(537,567)	(90,454)
State	Department of Finance and Administration	369,480	803,590	(277,273)	(136,268)
State	Department of Health	(3,343,031)	15,330,737	(6,114,569)	(2,873,420)
State	Department of Health	32,994	58,791	(9,969)	(5,084)
State	Department of Human Services	(27,397)	13,628	(13,870)	(5,917)
State	Department of Inspector General	385,799	788,750	(23,832)	(85,505)
State	Department of Labor	(1,641)	330,546	(100,987)	(54,987)
State	Department of Parks, Heri	(140,690)	538,668	(305,804)	(110,779)
State	Department of Public Safety	32,541	850,397	(252,298)	(143,243)
State	Department of the Military	(8,297)	26,205	(10,496)	(4,913)
State	Department of Transformation	728,408	1,465,621	251,062	(120,503)
State	Department of Veterans Affairs	9,611	40,350	(5,647)	(5,293)
State	DEPT OF ARKANSAS HERITAGE	(204,426)	731,470	(299,072)	(140,693)
State	DEPT OF CORRECTIONS	(2,222,525)	27,135,483	(7,981,711)	(4,421,175)
State	DEPT OF FIN & ADMIN M	(2,464,793)	13,234,290	(5,938,292)	(2,613,115)
State	DEPT OF HIGHER EDUCATION M	(47,879)	340,883	(117,484)	(61,392)
State	DEPT OF HUMAN SERVICES M	(7,277,106)	45,417,414	(17,213,940)	(8,450,512)
State	DEPT OF LABOR M	5,277	474,321	(143,775)	(77,238)
State	DEPT OF VETERANS AFFAIRS M	(977,212)	704,960	(414,634)	(192,396)
State	DEPT. OF COMMUNITY CORRECTION	(1,547,940)	7,795,105	(4,233,615)	(1,529,616)
State	Dept. of Emergency Managment	(180,877)	617,190	(203,356)	(114,246)
State	DEPT. OF ENVIRONMENTAL QUALITY	(23,588)	2,696,470	(624,724)	(427,549)
State	DEPT. OF INFORMATION SYSTEMS	(570,818)	1,221,027	(688,268)	(276,490)
State	DEPUTY PROSECUTING ATTORNEY	441,917	3,785,249	(842,335)	(605,441)
State	DESHA CO CONSERV DIST	132	4,557	(1,196)	(710)
State	Dietetics Licensing Board	9,186	14,754	4,328	(907)
State	DISABLED VETERANS SERVICE	(707)	3,963	(1,431)	(722)
State	District Judge Pilot	259,788	1,475,965	(350,527)	(252,835)
State	Division of Aeronautics	(16,192)	39,979	(20,920)	(8,732)
State	DREW CO SOIL & WATER CONSERV	3,622	24,920	(3,310)	(3,137)
State	DRG TSK FORCE 13TH JUD DIST	17,749	57,445	(1,343)	(6,784)
State	DRG TSK FORCE 14TH JUDICIAL DI	9,098	37,927	(6,474)	(5,153)
State	DRG TSK FORCE 15TH JUDICIAL DI	(4,194)	20,412	(14,987)	(4,285)



Schedule of Deferred Resources by Employer by Year as of June 30, 2024

Division	Employer	Schedule of Deferred Inflows and Outflows			
		2025	2026	2027	2028
State	DRG TSK FORCE 5TH JUDICIAL DIS	\$ (3,707)	\$ 65,155	\$ (18,799)	\$ (11,039)
State	DRG TSK FORCE-BATESVILLE	(833)	30,359	(8,862)	(5,086)
State	Drug Task Force/10th Jud.	(1,210)	17,101	(1,001)	(2,596)
State	EAST AR COMMUNITY COLLEGE	220,157	566,256	(83,511)	(73,557)
State	EDUCATIONAL T.V. COMM	(5,320)	22,557	(7,609)	(4,193)
State	FAULKNER CO CONSERV DIST	12,857	23,723	2,393	(2,442)
State	FIRE PROTECTION LICENSING Bd	7,715	17,533	(4,595)	(2,697)
State	First Judicial Drug Task Force	2,915	20,361	(7,098)	(3,577)
State	FRANKLIN CO CONSERV DIST	(936)	11,399	(2,673)	(1,871)
State	FULTON CO CONSERV DIST	(2,705)	11,305	(6,910)	(2,557)
State	GARLAND CO CONSERV DIST	3,176	8,896	(907)	(1,171)
State	GEN. ASSEMBLY HOUSE-REGULAR	(76,239)	625,353	(183,865)	(119,046)
State	GEN. ASSEMBLY SENATE-REGULAR	(3,918)	244,439	(56,649)	(41,775)
State	GENERAL ASSEMBLY -- SENATE	(24,650)	(22,198)	(7,851)	-
State	Geographic Information Ofc	(10,097)	120,295	(44,033)	(21,656)
State	GOVERNOR'S OFFICE	(171,260)	573,456	(159,011)	(103,613)
State	GREENE CO CONSERV DIST	(9,055)	8,183	(7,431)	(2,426)
State	Health Svcs Permit Agency	(12,250)	43,259	(12,822)	(7,671)
State	Hearing Instrument Dispensers Board	(1,633)	1,351	891	(339)
State	HEMPSTEAD CO CONSERV DIST	(767)	3,013	(3,167)	(718)
State	HENDERSON STATE UNIVERSITY	(559,518)	(124,878)	(96,354)	(31,615)
State	Home Inspector Registration Bd	(12,999)	(12,336)	(7,049)	-
State	Hot Spring County Conserv	1,629	2,616	767	(161)
State	HOT SPRINGS CO CONSERV DIST	(6,163)	(202)	-	-
State	HOUSE, SPEAKER'S OFFICE M	(98,597)	252,543	(122,415)	(52,473)
State	INDEPENDENCE CO CONSERV DIST	(2,012)	14,725	(8,782)	(2,579)
State	Insurance Department	(167,753)	1,492,090	(430,068)	(256,757)
State	IZARD CO CONSERV DIST	(408)	6,113	700	(463)
State	JACKSON CO CONSERV DIST	(219)	5,142	(1,423)	(857)
State	JEFFERSON CO CONSERV DIST	(19,410)	(15,135)	(1,711)	-
State	JOHNSON CO CONSERV DIST	181	5,930	(1,502)	(957)
State	JUD DISCIPLINE & DISABILITY CO	(47,536)	10,601	(30,537)	(7,379)
State	LAFAYETTE CONSERV DIST	(35)	4,048	(1,007)	(680)
State	L'Aigle Creek Conservatio	-	-	-	-
State	LAW ENFORCE STDS & TRNG DIV	72,461	446,687	(86,467)	(60,928)
State	LAWRENCE CO CONSERV DIST	(3,202)	14,067	(5,200)	(2,718)
State	LEE CO CONSERV DIST	(2,558)	(1,272)	(3,479)	(494)
State	LEG AUDIT DIV M	(802,000)	3,894,241	(1,398,737)	(705,061)
State	LEG COUNCIL / LOCAL AFFAIRS M	(258,219)	1,396,279	(487,131)	(257,725)
State	LIEUTENANT GOVERNOR	42,224	93,540	11,774	(8,631)
State	LINCOLN CO CONSERV DIST	10,287	20,080	327	(1,727)
State	LIQUIFIED PETROLEUM GAS DIV	(2,271)	56,473	(7,591)	(8,026)
State	LITTLE RIVER CONSERV DIST	(884)	-	-	-
State	LOGAN CO CONSERV DIST	(858)	12,805	(5,923)	(2,209)
State	LONOKE CO CONSERV DIST	(651)	15,690	(3,615)	(2,192)
State	MADISON CO CONSERV DIST	(4,997)	9,843	(5,175)	(2,366)
State	MARTIN LUTHER KING, JR. COMM	(21)	37,405	(10,669)	(6,108)
State	MFG HOME COMM/ MOBILE HOME STD	188	24,727	(7,042)	(4,195)
State	MILLER CO CONSERV DIST INACTIV	(6,114)	-	-	-
State	MINE CREEK CONSERV DIST	(5,349)	7,397	(8,052)	(1,967)



Schedule of Deferred Resources by Employer by Year as of June 30, 2024

Division	Employer	Schedule of Deferred Inflows and Outflows			
		2025	2026	2027	2028
State	MISSISSIPPI CO CONSERV DIST	\$ (69)	\$ 5,140	\$ (1,292)	\$ (827)
State	MONROE CO CONSERV DIST	(2,205)	1,360	(2,876)	(793)
State	MONTGOMERY COUNTY CONS. DIST.	19	3,004	(1,122)	(541)
State	NATIONAL PARK COMM. COLLEGE	(18,443)	93,307	(37,330)	(17,710)
State	NEVADA CO CONSERV DIST	(3,757)	(4,078)	(1,480)	-
State	NEWTON COUNTY CONSERVATION DIST	41	4,781	(1,166)	(764)
State	NORTH ARKANSAS COLLEGE	(86,306)	700,098	(262,923)	(122,197)
State	NORTHWEST AR COMM COLLEGE	50,917	489,340	(208,880)	(88,725)
State	Ofc of Medicaid InspectorGen'l	(309,797)	(259,891)	(139,303)	-
State	Oil & Gas Commission	266,326	763,203	100,091	(71,958)
State	OUACHITA CONSERV DIST	42	6,942	1,088	(795)
State	OuachitaVoTec/ColloftheOuachit	(65,785)	5,187	(14,802)	(5,572)
State	OZARKA TECH COLLEGE	(31,885)	75,062	(25,777)	(13,776)
State	PARKS & TOURISM M	(120,328)	5,346,237	(1,527,717)	(872,657)
State	PHILLIPS CO CONSERV DIST	686	16,653	(2,636)	(2,412)
State	PHILLIPS COMM. COLLEGE-U OF A	(66,063)	6,674	(20,695)	(6,683)
State	PIKE CO CONSERV DIST	(490)	2,516	(759)	(459)
State	POINSETT CO CONSERV DIST	(3,928)	4,291	(2,806)	(1,066)
State	POPE CO CONSERV DIST	(1,004)	2,876	(1,189)	(600)
State	POTEAU RIVER CONSERV DIST	(3,223)	3,430	(3,179)	(1,050)
State	PRAIRIE CO CONSERV DIST	(9,462)	(5,281)	(3,222)	(180)
State	PROF BAIL BONDSMAN LICENSE BD	2,112	26,105	(8,904)	(4,703)
State	PROSECUTING ATTORNEY	(6,181)	789,159	(187,758)	(135,306)
State	PROSECUTOR COORDINATOR M	4,279	150,061	(61,143)	(27,471)
State	PUBLIC SERVICE COMM M	(218,359)	974,221	(290,240)	(177,375)
State	PULASKI CONSERV DIST	(679)	3,505	(1,051)	(647)
State	Pulaski Technical College	(272,560)	62,981	(68,954)	(34,854)
State	RANDOLPH COUNTY CONSERV DIST	(5,615)	2,363	(2,418)	(986)
State	RICH MOUNTAIN COMMUNITY COLLEG	(55,080)	49,442	(31,468)	(12,852)
State	RICH MT. CONSERV DIST	(5,464)	(1,165)	(4,730)	(626)
State	S. AR COMMUNITY COLLEGE	17,004	220,025	(58,252)	(36,422)
State	SEBASTIAN CO CONSERV DIST	(18,946)	(8,296)	(18,457)	(2,701)
State	SECRETARY OF STATE M	(142,130)	1,379,876	(390,917)	(232,471)
State	SENATE CLERK M	(1,134)	213,027	(62,439)	(34,460)
State	SHARP COUNTY CONSERV DIST	(7,113)	10,299	(6,408)	(2,116)
State	SOCIAL WORK LICENSING BD	(8,581)	4,046	(9,335)	(2,127)
State	SOIL & WATER CONSERV M	(136,149)	407,761	(178,516)	(76,881)
State	South Central Drug Task Force	21,094	53,725	3,907	(5,573)
State	SOUTHEAST AR TECH COLLEGE	(244,794)	169,927	(253,679)	(69,626)
State	SOUTHERN AR UNIVERSITY	(67,369)	204,421	(74,218)	(38,682)
State	SOUTHERN AR UNIVERSITY TECH.	(86,905)	91,036	(51,038)	(21,369)
State	SPINAL CORD COMMISSION	(30,879)	153,009	(61,835)	(28,227)
State	ST BD ELECTION COMM	3,911	76,626	(27,241)	(12,972)
State	ST BD OF ARCHITECTS	8,998	19,985	(5,688)	(3,335)
State	ST BD OF CHIROPRACTIC EXAM - F	(7,014)	(148)	(6,508)	(1,192)
State	ST BD OF DENTAL EXAMINERS	(244)	20,942	(5,728)	(3,412)
State	ST BD OF DISPENSING OPTICIANS	946	3,883	(543)	(521)
State	ST BD OF EXAMINERS IN PSYCH	511	14,099	(3,918)	(2,302)
State	ST BD OF NURSING	(5,093)	293,581	(78,140)	(47,035)
State	ST BD OF PHYSICAL THERAPY	(7,006)	8,049	(7,349)	(2,437)



Schedule of Deferred Resources by Employer by Year as of June 30, 2024

Division	Employer	Schedule of Deferred Inflows and Outflows			
		2025	2026	2027	2028
State	St Board of Licens for Pro Eng	\$ (3,982)	\$ 52,141	\$ (17,284)	\$ (9,183)
State	ST DIETETICS LICENSING BD	(5,636)	(2,464)	-	-
State	ST MEDICAL BD	(8,932)	170,990	(62,817)	(30,359)
State	ST. FRANCIS CO CONSERV DIST	1,010	8,640	(2,507)	(1,262)
State	STATE BANK DEPT M	(1,508)	1,176,898	(311,696)	(190,072)
State	STATE BD VETERINARY EXAM M	(15,839)	(16,254)	(10,479)	-
State	STATE CAPITOL POLICE	(46,699)	(29,536)	(6,975)	-
State	State Military- Civ Firefghtrs	(189,677)	761,868	(334,465)	(150,905)
State	STATE MILITARY DEPT M	(474,930)	2,314,776	(755,180)	(410,012)
State	STATE POLICE (NON-TROOPERS) M	(219,445)	2,712,664	(888,132)	(461,264)
State	STATE TREASURER M	(101,610)	318,103	(96,610)	(62,469)
State	STATE: CONST OFFICERS SUB-DIV	(687,225)	(486,264)	-	-
State	STATE: GOVERNORS SUB-DIVISION	(403,867)	(288,653)	-	-
State	Statewide Shared Services	(81,828)	1,064,942	(230,762)	(169,622)
State	STONE CO CONSERV DIST	9,940	36,403	(15,504)	(6,379)
State	SUPREME COURT M	(63,500)	600,927	(148,614)	(102,283)
State	Supreme Court -Bar of Arkansas	(50,191)	185,548	(93,219)	(39,140)
State	Twentieth (20th) Judicial District Drug Task Force	(613)	28,462	(10,902)	(4,856)
State	U OF A AT FAYETTEVILLE	(209,028)	861,179	(232,103)	(148,524)
State	U OF A COMM COLLEGE AT HOPE	(77,116)	78,812	(14,872)	(13,943)
State	U of A Comm College/Morrilton	(19,507)	68,714	(18,970)	(11,549)
State	U OF A MEDICAL SCIENCES	(791,147)	389,056	(378,925)	(123,001)
State	UA COMM COLLEGE BATESVILLE	(16,760)	142,619	(42,860)	(23,399)
State	UA Cooperative Extension Svc	(182,635)	165,305	(96,323)	(44,365)
State	UALR HUMAN RESOURCES	(483,177)	194,344	(223,170)	(81,285)
State	UNION CO CONSERV DIST	(3,006)	9,300	(2,646)	(1,689)
State	UNIV OF AR AT MONTICELLO	(60,114)	121,429	(61,564)	(27,857)
State	UNIV OF AR AT PINE BLUFF	(6,233)	79,973	(29,247)	(13,027)
State	UNIV. OF CENTRAL ARKANSAS	(894,938)	307,966	(429,233)	(149,442)
State	UNIVERSITY OF ARK-FT. SMITH	(77,511)	45,143	(41,659)	(15,441)
State	VAN BUREN CO CONSERV DIST	(278)	10,105	(1,771)	(1,534)
State	VOCATION & TECH EDUC/ REHAB	1,009,834	1,536,893	(434,086)	(230,893)
State	WASHINGTON CO CONSERV DIST	(13,126)	(365)	(3,797)	(1,491)
State	WHITE CO CONSERV DIST	(432)	3,918	107	(895)
State	WILDLIFE OFFICERS MAIL W/00150	(287,216)	41,614	(34,547)	(14,676)
State	WORKERS' COMP COMM M	(225,422)	776,655	(260,589)	(141,623)
State	YELL CO CONSERV DIST	(4,401)	8,699	(6,652)	(2,237)
	Total for All Employers	\$ (21,860,533)	\$ 343,467,405	\$ (108,339,596)	\$ (59,546,869)

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





October 31, 2024

Ms. Amy Fecher, Executive Director
Arkansas Public Employees Retirement System
One Union National Plaza
124 West Capitol, Suite 400
Little Rock, Arkansas 72201

Dear Ms. Fecher:

Please find the enclosed 25 copies of the June 30, 2024 GASB Statement No. 68 – Employer Level Reporting report of the Arkansas Public Employees Retirement System (Including District Judges). This report is intended to complement the GASB Statement Nos. 67 & 68 report dated October 31, 2024.

Sincerely,
Gabriel, Roeder, Smith & Company

A handwritten signature in black ink that reads "Mita Drazilov". The signature is written in a cursive, flowing style.

Mita D. Drazilov, ASA, FCA, MAAA

MDD:rmn
Enclosures