

# Arkansas Teacher Retirement System

GASB Statement No. 68 – Employer Level Reporting  
June 30, 2018



December 20, 2018

Board of Trustees  
Arkansas Teacher Retirement System  
Little Rock, Arkansas

Ladies and Gentlemen:

This report provides information required by the Arkansas Teacher Retirement System (ATRS) 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 & 68 report dated December 20, 2018.

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 ATRS as if ATRS 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.

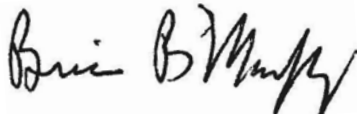
This report is based upon information, furnished to us by the Retirement System staff, concerning retirement and ancillary benefits, active members, deferred vested members, retirees and beneficiaries, and financial data. If your understanding of this information is different, please let us know. In particular, for GASB Statement No. 68 purposes, ATRS provided the individual employer required and actual employer contribution amounts for the fiscal year ended June 30, 2018. 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, 2018 for additional discussions of the nature of actuarial calculations and more information related to participant data, economic and demographic assumptions, and benefit provisions.

To the best of our knowledge, this report is complete, accurate, and in accordance with generally recognized actuarial methods. The actuarial assumptions used for this report produce results which, individually and in the aggregate, are reasonable. Brian B. Murphy, Judith A. Kermans and Heidi G. Barry are Members of the American Academy of Actuaries (MAAA) and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinions contained herein. The signing individuals are independent of the plan sponsor.

Respectfully submitted,



Brian B. Murphy, FSA, EA, FCA, MAAA, PhD



Judith A. Kermans, EA, FCA, MAAA



Heidi G. Barry, ASA, FCA, MAAA

BBM/JAK/HGB:dj

248



# Table of Contents

	<u>Page</u>
<b>Section A</b>	<b>System Wide Results</b>
	Executive Summary..... A-1
	Statement of Pension Expense Under GASB Statement No. 68..... A-2
	Statement of Outflows and Inflows Arising from Current Reporting Period ..... A-3
	Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods..... A-4
	Schedule of Changes in Net Pension Liability and Related Ratios Current Period ..... A-5
<b>Section B</b>	<b>Schedule of Employer Allocations of Net Pension Liability</b> (Including Sensitivity Analysis) as of June 30, 2018..... B-1
<b>Section C</b>	<b>Schedule of Pension Amounts by Employer as of and for the Year Ended</b> June 30, 2018 ..... C-1
<b>Section D</b>	<b>Schedule of Deferred Resources by Employer by Year</b> as of June 30, 2018..... D-1

## **SECTION A**

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### **SYSTEM WIDE RESULTS**

# Executive Summary as of June 30, 2018

	<b>2018</b>
Actuarial Valuation Date	June 30, 2018
Measurement Date of the Net Pension Liability	June 30, 2018
Employer's Fiscal Year Ending Date (Reporting Date)	June 30, 2018

## Membership

Number of	
- Retirees and Beneficiaries <sup>(1)</sup>	46,824
- Inactive, Nonretired Members	12,544
- T-DROP Members	3,696
- Active Members	68,645
- Total	131,709
Covered Payroll <sup>(2)</sup>	\$ 2,986,026,715

## Net Pension Liability

Total Pension Liability	\$ 21,131,589,859
Plan Fiduciary Net Position	17,492,627,740
Net Pension Liability	\$ 3,638,962,119
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	82.78%
Net Pension Liability as a Percentage of Covered Payroll	121.87%

## Development of the Single Discount Rate

Single Discount Rate	7.50%
Long-Term Expected Rate of Investment Return	7.50%
Long-Term Municipal Bond Rate <sup>(3)</sup>	3.62%
Last year ending June 30 in the 2019 to 2118 projection period for which projected benefit payments are fully funded	2118

**Total Pension Expense** \$ 430,049,909

## 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	\$ 36,506,231	\$ 74,112,238
Changes in assumptions	871,646,947	-
Net difference between projected and actual earnings on pension plan investments	566,352,407	1,189,281,080
Total	\$ 1,474,505,585	\$ 1,263,393,318

(1) Includes retirees who returned to work.

(2) Covered payroll includes the pay of T-DROP participants and retirees who returned to work.

(3) 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, 2018. 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, 2018

### A. Expense

1. Service Cost	\$ 315,864,317
2. Interest on the Total Pension Liability	1,504,613,059
3. Current-Period Benefit Changes	-
4. Employee Contributions (made negative for addition here)	(138,766,747)
5. Projected Earnings on Plan Investments (made negative for addition here)	(1,198,250,298)
6. Pension Plan Administrative Expense	9,336,430
7. Other Changes in Plan Fiduciary Net Position	-
8. Recognition of Outflow (Inflow) of Resources due to Liabilities	237,102,094
9. Recognition of Outflow (Inflow) of Resources due to Assets	(299,848,946)
<b>10. Total Pension Expense</b>	<b>\$ 430,049,909</b>

# Statement of Outflows and Inflows Arising from Current Reporting Period Fiscal Year Ended June 30, 2018

## A. Outflows (Inflows) of Resources Due to Liabilities

1. Difference between expected and actual experience of the Total Pension Liability (gains) or losses	\$ (7,365,993)
2. Assumption Changes (gains) or losses	\$ -
3. Recognition period for Liabilities: Average of the expected remaining service lives of all employees {in years}	5.4359
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	\$ (1,355,064)
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	\$ (1,355,064)
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	\$ (6,010,929)
8. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses for Assumption Changes	\$ -
9. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Liabilities	\$ (6,010,929)

## B. Outflows (Inflows) of Resources Due to Assets

1. Net difference between projected and actual earnings on pension plan investments (gains) or losses	\$ (625,844,397)
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	\$ (125,168,879)
4. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Assets	\$ (500,675,518)



# Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods Fiscal Year Ended June 30, 2018

## 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	\$ 273,405,182	\$ 36,303,088	\$ 237,102,094
2. Due to assets	336,998,754	636,847,700	(299,848,946)
<b>3. Total</b>	<b>\$ 610,403,936</b>	<b>\$ 673,150,788</b>	<b>\$ (62,746,852)</b>

## 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	\$ 21,753,206	\$ 36,303,088	\$ (14,549,882)
2. Assumption changes	251,651,976	-	251,651,976
3. Net difference between projected and actual earnings on pension plan investments	336,998,754	636,847,700	(299,848,946)
<b>4. Total</b>	<b>\$ 610,403,936</b>	<b>\$ 673,150,788</b>	<b>\$ (62,746,852)</b>

## 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	\$ 36,506,231	\$ 74,112,238	\$ (37,606,007)
2. Assumption changes	871,646,947	-	871,646,947
3. Net difference between projected and actual earnings on pension plan investments	566,352,407	1,189,281,080	(622,928,673)
<b>4. Total</b>	<b>\$ 1,474,505,585</b>	<b>\$ 1,263,393,318</b>	<b>\$ 211,112,267</b>

## 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
2019	\$ 225,235,083
2020	122,894,140
2021	(120,074,325)
2022	(16,351,958)
2023	(590,673)
Thereafter	-
<b>Total</b>	<b>\$ 211,112,267</b>

# Schedules of Required Supplementary Information

## Schedule of Changes in Net Pension Liability and Related Ratios

### Current Period

### Fiscal Year Ended June 30, 2018

<b>A. Total Pension Liability</b>	
1. Service Cost	\$ 315,864,317
2. Interest on the Total Pension Liability	1,504,613,059
3. Changes of benefit terms	0
4. Difference between expected and actual experience of the Total Pension Liability	(7,365,993)
5. Changes of assumptions	0
6. Benefit payments, including refunds of employee contributions	(1,170,193,643)
7. Net change in Total Pension Liability	\$ 642,917,740
8. Total Pension Liability – Beginning	20,488,672,119
9. Total Pension Liability – Ending	<u><u>\$ 21,131,589,859</u></u>
<b>B. Plan Fiduciary Net Position</b>	
1. Contributions – employer	\$ 424,488,126
2. Contributions – employee	138,766,747
3. Net investment income	1,824,094,695
4. Benefit payments, including refunds of employee contributions	(1,170,193,643)
5. Pension Plan Administrative Expense	(9,336,430)
6. Other	-
7. Net change in Plan Fiduciary Net Position	\$ 1,207,819,495
8. Plan Fiduciary Net Position – Beginning	16,284,808,245
9. Plan Fiduciary Net Position – Ending	<u><u>\$ 17,492,627,740</u></u>
<b>C. Net Pension Liability</b>	<u><u>\$ 3,638,962,119</u></u>
<b>D. Plan Fiduciary Net Position as a percentage of the Total Pension liability</b>	<b>82.78%</b>
<b>E. Covered-Employee Payroll<sup>(1)</sup></b>	<b>\$ 2,986,026,715</b>
<b>F. Net Pension Liability as a Percentage of Covered-Employee Payroll</b>	<b>121.87%</b>

(1) Covered payroll includes the pay of T-DROP participants and retirees who returned to work.

## **SECTION B**

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### **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, 2018

Employer ID	Employer Name	Employer Contributions	Employer Allocation Percentage	Net Pension Liability		
				1% Decrease 6.50%	Current Single	
					Discount Rate 7.50%	1% Increase 8.50%
106	COTTER PUBLIC SCHOOLS	\$ 508,184	0.119717%	\$ 7,471,904	\$ 4,356,453	\$ 1,772,835
108	ROGERS PUBLIC SCHOOLS	12,853,349	3.027964%	188,984,676	110,186,471	44,839,782
109	GRAVETTE SCHOOL DISTRICT	1,522,624	0.358697%	22,387,371	13,052,833	5,311,779
110	SILOAM SPRINGS SCHOOL DISTRICT	3,418,574	0.805340%	50,263,801	29,306,031	11,925,929
111	HERMITAGE PUBLIC SCHOOL DISTRICT	393,898	0.092794%	5,791,540	3,376,725	1,374,140
113	WARREN SCHOOL DISTRICT	1,198,619	0.282368%	17,623,469	10,275,266	4,181,463
115	BERRYVILLE PUBLIC SCHOOLS	1,489,809	0.350966%	21,904,885	12,771,522	5,197,301
116	LAKESIDE SCHOOL DISTRICT	905,653	0.213352%	13,315,950	7,763,791	3,159,432
117	GURDON PUBLIC SCHOOLS	604,146	0.142323%	8,882,845	5,179,094	2,107,604
119	ARKADELPHIA PUBLIC SCHOOLS	1,665,084	0.392257%	24,481,980	14,274,083	5,808,760
121	WOODLAWN SCHOOL DISTRICT	403,073	0.094955%	5,926,435	3,455,375	1,406,146
123	MAGNOLIA SCHOOL DISTRICT	2,350,785	0.553793%	34,563,940	20,152,314	8,200,874
125	ALMA SCHOOL DISTRICT	2,474,241	0.582876%	36,379,135	21,210,654	8,631,560
126	MOUNTAINBURG PUBLIC SCHOOLS	558,180	0.131495%	8,207,002	4,785,047	1,947,249
129	GREENBRIER PUBLIC SCHOOLS	2,706,176	0.637515%	39,789,305	23,198,934	9,440,680
130	OZARK PUBLIC SCHOOLS	1,411,353	0.332483%	20,751,330	12,098,949	4,923,601
131	CUTTER MORNING STAR PUBLIC SCHOOLS	382,243	0.090048%	5,620,174	3,276,812	1,333,481
132	LAKESIDE SCHOOL DISTRICT	2,565,530	0.604382%	37,721,369	21,993,236	8,950,027
133	FOUNTAIN LAKE SCHOOL DISTRICT	1,158,451	0.272905%	17,032,879	9,930,926	4,041,336
134	HOT SPRINGS SCHOOL DISTRICT	3,145,886	0.741101%	46,254,422	26,968,385	10,974,637
135	JESSIEVILLE PUBLIC SCHOOL DISTRICT	691,545	0.162913%	10,167,887	5,928,330	2,412,502
136	LAKE HAMILTON SCHOOL DISTRICT	3,288,768	0.774761%	48,355,237	28,193,254	11,473,091
139	SHERIDAN SCHOOL DISTRICT	2,939,288	0.692431%	43,216,778	25,197,303	10,253,905
141	HOPE PUBLIC SCHOOLS	1,928,264	0.454256%	28,351,556	16,530,218	6,726,882
143	SPRING HILL SCHOOL DISTRICT	398,376	0.093849%	5,857,388	3,415,118	1,389,764
144	BISMARCK SCHOOL DISTRICT	738,437	0.173959%	10,857,349	6,330,317	2,576,088
145	MINERAL SPRINGS SCHOOL DISTRICT	572,620	0.134897%	8,419,321	4,908,838	1,997,625
150	JACKSON COUNTY SCHOOL DISTRICT	681,204	0.160477%	10,015,842	5,839,681	2,376,426
153	WHITE HALL SCHOOL DISTRICT	2,173,841	0.512109%	31,962,297	18,635,441	7,583,591
154	WATSON CHAPEL SCHOOL DISTRICT	2,127,627	0.501222%	31,282,806	18,239,267	7,422,370
159	DOLLARWAY SCHOOL DISTRICT	1,003,952	0.236509%	14,761,251	8,606,466	3,502,354
161	CLARKSVILLE SCHOOL DISTRICT	2,069,972	0.487639%	30,435,096	17,745,015	7,221,237
163	LAMAR SCHOOL DISTRICT	912,930	0.215066%	13,422,937	7,826,169	3,184,817
165	HOXIE PUBLIC SCHOOLS	710,662	0.167416%	10,448,970	6,092,214	2,479,193
172	LEE COUNTY SCHOOL DISTRICT	730,180	0.172014%	10,735,951	6,259,537	2,547,284
178	ASHDOWN SCHOOL DISTRICT	1,103,053	0.259855%	16,218,355	9,456,022	3,848,077
180	BOONEVILLE SCHOOL DISTRICT	975,247	0.229746%	14,339,193	8,360,387	3,402,214
181	MAGAZINE SCHOOL DISTRICT	474,854	0.111865%	6,981,841	4,070,724	1,656,559
182	FLIPPIN SCHOOL DISTRICT	668,569	0.157500%	9,830,064	5,731,365	2,332,348
184	TEXARKANA SCHOOL DISTRICT	3,643,000	0.858210%	53,563,560	31,229,938	12,708,853
185	OSCEOLA SCHOOL DISTRICT	1,052,431	0.247929%	15,474,043	9,022,055	3,671,476
186	MOUNT IDA PUBLIC SCHOOLS	382,719	0.090160%	5,627,175	3,280,893	1,335,142
188	PRESCOTT PUBLIC SCHOOLS	747,756	0.176155%	10,994,360	6,410,201	2,608,596
192	PERRYVILLE SCHOOL DISTRICT	705,348	0.166164%	10,370,832	6,046,656	2,460,654
195	MARVELL - ELAINE SCHOOL DISTRICT	474,623	0.111811%	6,978,457	4,068,751	1,655,756
196	HELENA-WEST HELENA SCHOOLS	1,259,343	0.296673%	18,516,312	10,795,833	4,393,305
197	KIRBY SCHOOL DISTRICT	273,726	0.064484%	4,024,639	2,346,544	954,913
203	MARKED TREE SCHOOL DISTRICT	405,759	0.095588%	5,965,930	3,478,402	1,415,517
208	MENA PUBLIC SCHOOLS	1,232,692	0.290395%	18,124,450	10,567,361	4,300,330
209	RUSSELLVILLE SCHOOL DISTRICT	4,515,267	1.063697%	66,388,637	38,707,528	15,751,817

# Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2018

Employer ID	Employer Name	Employer Contributions	Employer Allocation Percentage	Net Pension Liability		
				1% Decrease 6.50%	Current Single Discount Rate 7.50%	1% Increase 8.50%
210	LITTLE ROCK SCHOOL DISTRICT	\$ 24,318,255	5.728842%	\$ 357,554,888	\$ 208,470,401	\$ 84,835,891
211	PULASKI COUNTY SPECIAL SCHOOL DISTRICT	12,499,429	2.944589%	183,780,952	107,152,468	43,605,112
212	NORTH LITTLE ROCK SCHOOL DISTR	7,852,683	1.849918%	115,459,153	67,317,821	27,394,620
213	FORREST CITY SCHOOL DISTRICT	2,283,104	0.537849%	33,568,815	19,572,112	7,964,764
214	BAUXITE SCHOOL DISTRICT	1,044,022	0.245948%	15,350,409	8,949,971	3,642,142
215	BENTON SCHOOL DISTRICT	3,535,741	0.832942%	51,986,524	30,310,456	12,334,674
216	BRYANT PUBLIC SCHOOLS	6,894,426	1.624174%	101,369,758	59,103,077	24,051,674
219	LAVACA PUBLIC SCHOOLS	658,762	0.155190%	9,685,876	5,647,297	2,298,137
220	HARTFORD SCHOOL DISTRICT	-	0.000000%	-	-	-
221	GREENWOOD SCHOOL DISTRICT	2,981,581	0.702394%	43,838,626	25,559,869	10,401,449
222	MANSFIELD SCHOOL DISTRICT	678,936	0.159942%	9,982,500	5,820,241	2,368,515
224	DEQUEEN PUBLIC SCHOOLS	1,925,177	0.453529%	28,306,166	16,503,754	6,716,112
227	STRONG-HUTTIG SCHOOL DISTRICT	324,105	0.076352%	4,765,366	2,778,420	1,130,663
228	JUNCTION CITY SCHOOL DISTRICT	500,274	0.117853%	7,355,604	4,288,644	1,745,240
230	SHIRLEY SCHOOL DISTRICT	329,027	0.077511%	4,837,733	2,820,613	1,147,833
232	PRAIRIE GROVE SCHOOL DISTRICT	1,361,670	0.320779%	20,020,828	11,673,033	4,750,277
233	FAYETTEVILLE PUBLIC SCHOOLS	9,681,527	2.280753%	142,348,915	82,995,748	33,774,667
234	FARMINGTON PUBLIC SCHOOLS	1,827,485	0.430515%	26,869,778	15,666,276	6,375,305
235	ELKINS SCHOOL DISTRICT	848,622	0.199917%	12,477,415	7,274,888	2,960,476
237	LINCOLN CONSOLIDATED SCHOOL DISTRICT	849,459	0.200114%	12,489,715	7,282,059	2,963,394
238	GREENLAND SCHOOL DISTRICT	690,945	0.162771%	10,159,068	5,923,188	2,410,409
239	SPRINGDALE PUBLIC SCHOOLS	19,707,904	4.642746%	289,768,218	168,947,758	68,752,367
240	WEST FORK SCHOOL DISTRICT	762,961	0.179737%	11,217,927	6,540,550	2,661,641
242	MC CRORY SCHOOL DISTRICT	522,458	0.123079%	7,681,772	4,478,814	1,822,629
245	DANVILLE PUBLIC SCHOOLS	706,541	0.166445%	10,388,376	6,056,885	2,464,816
246	DARDANELLE PUBLIC SCHOOLS	1,673,938	0.394343%	24,612,159	14,349,983	5,839,647
250	COSSATOT RIVER SCHOOL DISTRICT	872,439	0.205527%	12,827,606	7,479,065	3,043,564
251	SOUTH PIKE COUNTY SCHOOL DISTRICT	608,511	0.143352%	8,947,019	5,216,510	2,122,830
330	MONTICELLO SCHOOL DISTRICT	1,523,384	0.358875%	22,398,534	13,059,342	5,314,428
331	MAMMOTH SPRING SCHOOL DISTRICT	382,983	0.090222%	5,631,054	3,283,155	1,336,062
333	BATESVILLE SCHOOL DISTRICT	2,616,939	0.616493%	38,477,233	22,433,938	9,129,369
335	HACKETT SCHOOL DISTRICT	703,575	0.165747%	10,344,773	6,031,463	2,454,471
336	BEEBE PUBLIC SCHOOL DISTRICT	2,564,999	0.604257%	37,713,552	21,988,678	8,948,172
337	BALD KNOB PUBLIC SCHOOLS	986,459	0.232388%	14,504,046	8,456,504	3,441,328
350	FORT SMITH PUBLIC SCHOOLS	13,458,343	3.170488%	197,880,005	115,372,843	46,950,348
351	EL DORADO PUBLIC SCHOOLS	3,092,560	0.728539%	45,470,358	26,511,241	10,788,605
360	HEBER SPRINGS SCHOOL DISTRICT	1,277,152	0.300869%	18,778,160	10,948,502	4,455,433
365	BARTON-LEXA SCHOOL DISTRICT	649,544	0.153018%	9,550,346	5,568,276	2,265,980
375	EARLE SCHOOL DISTRICT	533,375	0.125651%	7,842,290	4,572,404	1,860,715
376	WEST MEMPHIS SCHOOL DISTRICT	4,328,743	1.019756%	63,646,141	37,108,531	15,101,114
384	HAMBURG SCHOOL DISTRICT	1,423,572	0.335362%	20,930,995	12,203,701	4,966,229
385	BENTONVILLE PUBLIC SCHOOLS	14,559,981	3.430009%	214,077,544	124,816,729	50,793,486
386	PARIS SCHOOL DISTRICT	885,562	0.208619%	13,020,541	7,591,555	3,089,342
393	CORNING SCHOOL DISTRICT	673,570	0.158678%	9,903,599	5,774,239	2,349,795
394	JONESBORO PUBLIC SCHOOLS	4,899,298	1.154166%	72,035,094	41,999,664	17,091,534
395	SLOAN-HENDRIX SCHOOL DISTRICT	479,325	0.112918%	7,047,588	4,109,057	1,672,158
396	CAMDEN-FAIRVIEW SCHOOL DISTRICT	2,079,361	0.489851%	30,573,150	17,825,506	7,253,992
404	LONOKE SCHOOL DISTRICT	1,368,999	0.322506%	20,128,593	11,735,865	4,775,846
416	CROSSETT SCHOOL DISTRICT	1,279,870	0.301509%	18,818,122	10,971,802	4,464,915
434	RIVERVIEW SCHOOL DISTRICT	1,115,749	0.262846%	16,405,029	9,564,861	3,892,368

# Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2018

Employer ID	Employer Name	Employer Contributions	Employer Allocation Percentage	Net Pension Liability		
				1% Decrease 6.50%	Current Single Discount Rate 7.50%	1% Increase 8.50%
443	SEARCY SCHOOL DISTRICT	\$ 3,106,529	0.731829%	\$ 45,675,757	\$ 26,630,998	\$ 10,837,339
451	HARRISON SCHOOL DISTRICT	2,116,225	0.498536%	31,115,163	18,141,524	7,382,594
453	HARRISBURG SCHOOL DISTRICT	1,136,269	0.267680%	16,706,735	9,740,770	3,963,953
458	HARMONY GROVE SCHOOL DISTRICT	766,525	0.180576%	11,270,336	6,571,107	2,674,076
463	CLARENDON SCHOOL DISTRICT	517,495	0.121910%	7,608,803	4,436,270	1,805,316
471	NORFORK SCHOOL DISTRICT	397,706	0.093691%	5,847,529	3,409,369	1,387,424
479	CONWAY PUBLIC SCHOOLS	8,073,988	1.902053%	118,713,027	69,214,974	28,166,656
480	CHARLESTON PUBLIC SCHOOLS	694,823	0.163685%	10,216,091	5,956,435	2,423,939
484	HARMONY GROVE SCHOOL DISTRICT	857,705	0.202056%	12,610,958	7,352,750	2,992,161
486	PALESTINE-WHEATLEY SCHOOL DIST	498,375	0.117406%	7,327,678	4,272,362	1,738,614
493	HAZEN SCHOOL DISTRICT	461,707	0.108768%	6,788,549	3,958,026	1,610,697
501	MAYNARD SCHOOL DISTRICT	364,403	0.085845%	5,357,872	3,123,878	1,271,245
502	WEST SIDE SCHOOL DISTRICT	429,751	0.101240%	6,318,687	3,684,075	1,499,214
503	MALVERN SCHOOL DISTRICT	1,662,926	0.391749%	24,450,244	14,255,580	5,801,230
512	GLEN ROSE SCHOOL DISTRICT	721,987	0.170084%	10,615,483	6,189,299	2,518,701
513	WALDRON PUBLIC SCHOOLS	1,316,970	0.310249%	19,363,597	11,289,838	4,594,338
515	NASHVILLE SCHOOL DISTRICT	1,568,108	0.369412%	23,056,130	13,442,749	5,470,453
521	HAMPTON SCHOOL DISTRICT	502,315	0.118334%	7,385,613	4,306,141	1,752,361
530	MOUNTAIN VIEW SCHOOL DISTRICT	1,381,424	0.325433%	20,311,276	11,842,377	4,819,191
531	DREW CENTRAL SCHOOL DISTRICT	792,014	0.186581%	11,645,097	6,789,610	2,762,995
535	MAYFLOWER SCHOOL DISTRICT	858,255	0.202186%	12,619,048	7,357,466	2,994,081
536	SOUTHSIDE BEE BRANCH SCHOOL DISTRICT	576,334	0.135772%	8,473,927	4,940,676	2,010,581
538	GENTRY PUBLIC SCHOOLS	1,214,535	0.286117%	17,857,482	10,411,706	4,236,987
539	FORDYCE PUBLIC SCHOOLS	696,933	0.164182%	10,247,109	5,974,520	2,431,298
545	NEWPORT SPECIAL SCHOOL DISTRICT	933,360	0.219879%	13,723,330	8,001,312	3,256,090
547	DECATUR PUBLIC SCHOOLS	487,772	0.114908%	7,171,788	4,181,471	1,701,627
548	SCRANTON SCHOOL DISTRICT	323,703	0.076257%	4,759,453	2,774,973	1,129,260
552	CEDARVILLE PUBLIC SCHOOL DISTRICT	656,882	0.154747%	9,658,234	5,631,180	2,291,578
555	CONCORD SCHOOL DISTRICT	450,317	0.106085%	6,621,083	3,860,386	1,570,963
558	POCAHONTAS PUBLIC SCHOOLS	1,374,808	0.323874%	20,214,004	11,785,663	4,796,111
560	VAN BUREN SCHOOL DISTRICT	4,627,829	1.090214%	68,043,649	39,672,474	16,144,496
564	COUNTY LINE PUBLIC SCHOOLS	355,198	0.083677%	5,222,525	3,044,964	1,239,132
565	SALEM SCHOOL DISTRICT	598,463	0.140985%	8,799,295	5,130,380	2,087,780
566	DIERKS PUBLIC SCHOOLS	455,119	0.107216%	6,691,678	3,901,546	1,587,713
568	STEPHENS SCHOOL DIST	-	0.000000%	-	-	-
569	POTTSVILLE SCHOOL DISTRICT	1,316,637	0.310170%	19,358,706	11,286,987	4,593,178
571	PIGGOTT SCHOOL DISTRICT	627,024	0.147713%	9,219,228	5,375,220	2,187,416
583	HECTOR SCHOOL DISTRICT	437,014	0.102951%	6,425,486	3,746,344	1,524,554
586	BLYTHEVILLE PUBLIC SCHOOLS	2,035,099	0.479424%	29,922,356	17,446,064	7,099,581
592	BEARDEN SCHOOL DISTRICT	388,600	0.091546%	5,713,645	3,331,309	1,355,658
593	PINE BLUFF SCHOOL DISTRICT	3,362,266	0.792075%	49,435,889	28,823,322	11,729,493
597	MARMADUKE SCHOOL DISTRICT	587,748	0.138460%	8,641,748	5,038,524	2,050,400
601	FOUKE SCHOOL DISTRICT	822,367	0.193731%	12,091,378	7,049,811	2,868,882
602	HORATIO SCHOOL DISTRICT	659,690	0.155408%	9,699,515	5,655,248	2,301,372
606	ENGLAND PUBLIC SCHOOL DISTRICT	558,899	0.131664%	8,217,577	4,791,213	1,949,758
607	JASPER SCHOOL DISTRICT	832,971	0.196230%	12,247,301	7,140,721	2,905,877
608	TRUMANN SCHOOL DISTRICT	1,112,079	0.261981%	16,351,065	9,533,398	3,879,564
622	CARLISLE SCHOOL DISTRICT	525,618	0.123824%	7,728,237	4,505,906	1,833,654
623	BRADFORD SCHOOL DISTRICT	397,048	0.093536%	5,837,860	3,403,732	1,385,130
625	HUNTSVILLE SCHOOL DISTRICT	1,891,829	0.445673%	27,815,845	16,217,875	6,599,776

# Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2018

Employer ID	Employer Name	Employer Contributions	Employer Allocation Percentage	Net Pension Liability		
				1% Decrease 6.50%	Current Single Discount Rate 7.50%	1% Increase 8.50%
626	YELLVILLE-SUMMIT PUBLIC SCHOOL	\$ 563,318	0.132705%	\$ 8,282,543	\$ 4,829,091	\$ 1,965,172
629	BROOKLAND PUBLIC SCHOOLS	1,625,742	0.382989%	23,903,528	13,936,820	5,671,513
630	BRINKLEY PUBLIC SCHOOLS	482,087	0.113569%	7,088,195	4,132,733	1,681,793
637	BAY SCHOOL DISTRICT	442,744	0.104301%	6,509,727	3,795,460	1,544,542
645	FOREMAN PUBLIC SCHOOLS	378,438	0.089152%	5,564,225	3,244,191	1,320,206
651	QUITMAN PUBLIC SCHOOLS	499,211	0.117603%	7,339,969	4,279,528	1,741,531
656	WYNNE PUBLIC SCHOOLS	2,186,469	0.515084%	32,147,976	18,743,700	7,627,646
657	DUMAS PUBLIC SCHOOLS	1,196,841	0.281949%	17,597,323	10,260,022	4,175,260
658	MANILA PUBLIC SCHOOLS	893,207	0.210420%	13,132,948	7,657,093	3,116,012
662	CLINTON PUBLIC SCHOOLS	1,189,471	0.280213%	17,488,967	10,196,846	4,149,551
667	GREENE COUNTY TECH SCHOOL DISTRICT	2,823,947	0.665259%	41,520,904	24,208,534	9,851,531
674	AUGUSTA PUBLIC SCHOOLS	415,081	0.097784%	6,103,004	3,558,323	1,448,040
675	GREEN FOREST PUBLIC SCHOOLS	1,055,025	0.248541%	15,512,190	9,044,296	3,680,527
676	EAST END SCHOOL DISTRICT	491,694	0.115832%	7,229,451	4,215,091	1,715,308
677	DOVER SCHOOL DISTRICT	1,041,062	0.245251%	15,306,891	8,924,598	3,631,817
682	MOUNTAIN HOME PUBLIC SCHOOLS	2,770,513	0.652671%	40,735,258	23,750,467	9,665,123
687	STAR CITY SCHOOL DISTRICT	1,136,330	0.267694%	16,707,631	9,741,292	3,964,165
693	ATKINS PUBLIC SCHOOLS	804,926	0.189623%	11,834,948	6,900,301	2,808,040
696	DES ARC SCHOOL DISTRICT	428,139	0.100860%	6,294,990	3,670,259	1,493,592
698	VILONIA SCHOOL DISTRICT	2,617,615	0.616652%	38,487,183	22,439,739	9,131,729
702	NETTLETON PUBLIC SCHOOLS	2,823,105	0.665061%	41,508,532	24,201,320	9,848,595
704	OMAHA SCHOOL DISTRICT	365,380	0.086076%	5,372,241	3,132,255	1,274,654
705	CABOT PUBLIC SCHOOLS	8,126,072	1.914322%	119,478,827	69,661,470	28,348,355
714	MARION SCHOOL DISTRICT	2,995,257	0.705616%	44,039,706	25,677,107	10,449,159
715	MCGEHEE PUBLIC SCHOOLS	992,602	0.233835%	14,594,376	8,509,170	3,462,760
719	CAVE CITY SCHOOL DISTRICT	962,684	0.226787%	14,154,491	8,252,698	3,358,390
724	PANGBURN SCHOOL DISTRICT	677,439	0.159590%	9,960,480	5,807,403	2,363,291
727	CALICO ROCK SCHOOL DISTRICT	328,595	0.077410%	4,831,379	2,816,909	1,146,326
731	DEWITT SCHOOL DISTRICT	984,458	0.231917%	14,474,631	8,439,354	3,434,349
732	HUGHES SCHOOL DISTRICT	-	0.000000%	-	-	-
735	ALPENA SCHOOL DISTRICT	369,734	0.087101%	5,436,252	3,169,576	1,289,842
736	MAGNET COVE SCHOOL DISTRICT	506,400	0.119297%	7,445,674	4,341,159	1,766,611
746	STUTTGART SCHOOL DISTRICT	1,298,001	0.305780%	19,084,695	11,127,226	4,528,164
747	VALLEY SPRINGS PUBLIC SCHOOLS	657,998	0.155010%	9,674,646	5,640,749	2,295,472
750	OUACHITA PUBLIC SCHOOLS	353,408	0.083255%	5,196,205	3,029,619	1,232,887
753	GOSNELL PUBLIC SCHOOLS	985,071	0.232061%	14,483,647	8,444,610	3,436,488
756	MULBERRY-PLEASANT VIEW BI-COUNTY PUBLIC SCHOOLS	367,433	0.086559%	5,402,422	3,149,852	1,281,815
757	POYEN SCHOOL DISTRICT	417,004	0.098237%	6,131,269	3,574,803	1,454,746
765	EUREKA SPRINGS PUBLIC SCHOOLS	619,814	0.146014%	9,113,215	5,313,410	2,162,263
771	SOUTHSIDE SCHOOL DISTRICT	1,330,019	0.313323%	19,555,471	11,401,709	4,639,863
779	MELBOURNE PUBLIC SCHOOL DISTRICT	653,564	0.153965%	9,609,445	5,602,734	2,280,002
780	WONDERVIEW SCHOOL DISTRICT	408,009	0.096118%	5,999,022	3,497,697	1,423,369
794	VIOLA SCHOOL DISTRICT	355,438	0.083733%	5,226,058	3,047,024	1,239,970
795	NEMO VISTA SCHOOL DISTRICT	468,613	0.110395%	6,890,080	4,017,223	1,634,787
813	BLEVINS SCHOOL DISTRICT	421,492	0.099294%	6,197,254	3,613,275	1,470,402
820	PARKERS CHAPEL SCHOOL DISTRICT	561,332	0.132237%	8,253,344	4,812,067	1,958,244
847	ROSE BUD SCHOOL DISTRICT	642,852	0.151442%	9,451,947	5,510,906	2,242,633
863	VALLEY VIEW PUBLIC SCHOOLS	1,994,484	0.469856%	29,325,188	17,097,889	6,957,893
872	SMACKOVER-NORPHLET SCHOOL DISTRICT	940,028	0.221450%	13,821,363	8,058,469	3,279,350
873	GENOA CENTRAL SCHOOL DISTRICT	817,245	0.192525%	12,016,067	7,005,902	2,851,013

# Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2018

Employer ID	Employer Name	Employer Contributions	Employer Allocation Percentage	Net Pension Liability		
				1% Decrease 6.50%	Current Single Discount Rate 7.50%	1% Increase 8.50%
876	NORPHLET SCHOOL DIST	\$ -	0.000000%	\$ -	\$ -	\$ -
956	BERGMAN PUBLIC SCHOOLS	782,921	0.184439%	11,511,407	6,711,662	2,731,274
957	LEAD HILL SCHOOL DISTRICT	277,846	0.065454%	4,085,214	2,381,862	969,286
958	DERMOTT SCHOOL DISTRICT	387,027	0.091175%	5,690,515	3,317,823	1,350,170
963	GUY-PERKINS SCHOOL DISTRICT	311,578	0.073401%	4,581,177	2,671,030	1,086,961
964	MT. VERNON-ENOLA SCHOOL DISTRI	408,610	0.096259%	6,007,846	3,502,842	1,425,462
965	MOUNTAIN PINE SCHOOL DISTRICT	446,288	0.105136%	6,561,844	3,825,847	1,556,907
973	ARMOREL SCHOOL DISTRICT	409,695	0.096515%	6,023,799	3,512,143	1,429,247
987	WHITE COUNTY CENTRAL SCHOOLS	565,997	0.133336%	8,321,931	4,852,056	1,974,518
990	CRAIGHEAD COUNTY SD EXECUTIVE	-	0.000000%	-	-	-
1000	LAFAYETTE COUNTY SCHOOL DISTRICT	558,825	0.131647%	8,216,490	4,790,579	1,949,500
1001	CEDAR RIDGE SCHOOL DISTRICT	724,142	0.170592%	10,647,164	6,207,770	2,526,218
1002	CLEVELAND COUNTY SCHOOL DISTRICT	772,862	0.182069%	11,363,507	6,625,430	2,696,183
1003	DEER/ MT. JUDEA SCHOOL DISTRICT	319,224	0.075202%	4,693,590	2,736,572	1,113,633
1004	EMERSON-TAYLOR-BRADLEY SCHOOL	906,049	0.213445%	13,321,779	7,767,189	3,160,815
1005	HILLCREST SCHOOL DISTRICT	359,052	0.084585%	5,279,200	3,078,009	1,252,579
1006	OUACHITA RIVER SCHOOL DISTRICT	562,083	0.132414%	8,264,394	4,818,509	1,960,866
1008	OZARK MOUNTAIN SCHOOL DISTRICT	602,214	0.141868%	8,854,445	5,162,535	2,100,866
1009	TWO RIVERS SCHOOL DISTRICT	668,347	0.157448%	9,826,802	5,729,462	2,331,573
1010	SEARCY COUNTY SCHOOL DISTRICT	731,847	0.172407%	10,760,449	6,273,820	2,553,097
1011	LAWRENCE COUNTY SCHOOL DISTRICT	687,791	0.162028%	10,112,697	5,896,152	2,399,407
1045	HIGHLAND PUBLIC SCHOOL DISTRICT	1,176,483	0.277153%	17,297,997	10,085,501	4,104,240
1074	CROSS COUNTY SCHOOL DISTRICT	538,955	0.126966%	7,924,338	4,620,241	1,880,182
1091	WESTSIDE CONSOLIDATED SCHOOL DISTRICT	1,305,000	0.307429%	19,187,609	11,187,229	4,552,582
1092	PEA RIDGE SCHOOL DISTRICT	1,613,977	0.380217%	23,730,544	13,835,963	5,630,469
1093	JACKSONVILLE NORTH PULASKI SCHOOL DISTRICT	3,116,687	0.734222%	45,825,105	26,718,074	10,872,774
1114	RIVERCREST SCHOOL DISTRICT	914,451	0.215424%	13,445,305	7,839,211	3,190,124
1165	CADDO HILLS SCHOOL DISTRICT	470,488	0.110836%	6,917,649	4,033,297	1,641,328
1293	SOUTH CONWAY COUNTY SCHOOL DISTRICT	1,690,396	0.398220%	24,854,138	14,491,068	5,897,061
1307	SOUTHWEST ARKANSAS EDUCATION CO-OP	318,036	0.074922%	4,676,131	2,726,392	1,109,490
1308	SOUTHEAST ARKANSAS EDUCATION SERVICE CO-OP	942,690	0.222077%	13,860,506	8,081,291	3,288,637
1321	WESTSIDE SCHOOL DISTRICT	501,135	0.118056%	7,368,263	4,296,025	1,748,244
1330	GUY FENTER EDUCATION SERVICE CO-OP	371,620	0.087546%	5,463,990	3,185,749	1,296,423
1332	NORTHCENTRAL ARKANSAS EDUCATION SERVICE CO-OP	354,208	0.083443%	5,207,965	3,036,475	1,235,677
1333	BUFFALO ISLAND CENTRAL SCHOOL DISTRICT	577,367	0.136015%	8,489,106	4,949,526	2,014,183
1335	RECTOR SCHOOL DISTRICT	450,998	0.106245%	6,631,087	3,866,219	1,573,337
1336	OZARKS UNLIMITED RESOURCE EDUCATIONAL SERVICE CO-OP	518,706	0.122196%	7,626,613	4,446,654	1,809,542
1337	NORTHEAST ARKANSAS EDUCATION CO-OP	425,967	0.100348%	6,263,060	3,651,642	1,486,016
1338	DAWSON EDUCATION SERVICE CO-OP	1,123,649	0.264707%	16,521,171	9,632,578	3,919,925
1339	ARCH FORD EDUCATION SERVICE CO-OP	1,740,609	0.410049%	25,592,436	14,921,528	6,072,234
1342	WESTERN YELL COUNTY SCHOOL DISTRICT	337,371	0.079477%	4,960,421	2,892,146	1,176,943
1343	NEVADA SCHOOL DISTRICT	367,999	0.086692%	5,410,748	3,154,707	1,283,791
1344	PARAGOULD SCHOOL DISTRICT	2,453,346	0.577954%	36,071,904	21,031,524	8,558,664
1345	WILBUR D MILLS EDUCATION SERVICE CO-OP	430,826	0.101493%	6,334,495	3,693,292	1,502,965
1346	IZARD COUNTY CONSOLIDATED SCHOOL DISTRICT	425,447	0.100226%	6,255,412	3,647,183	1,484,201
1347	MIDLAND SCHOOL DISTRICT	445,858	0.105034%	6,555,517	3,822,158	1,555,406
1348	RIVERSIDE SCHOOL DISTRICT	605,342	0.142605%	8,900,432	5,189,348	2,111,777
1349	ARKANSAS RIVER EDUCATION SERVICE CO-OP	561,043	0.132169%	8,249,101	4,809,593	1,957,238
1350	GREAT RIVERS EDUCATION SERVICE CO-OP	375,576	0.088477%	5,522,148	3,219,658	1,310,222
1351	NORTHWEST ARKANSAS EDUCATION SERVICE CO-OP	477,978	0.112601%	7,027,774	4,097,505	1,667,457



# Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2018

Employer ID	Employer Name	Employer Contributions	Employer Allocation Percentage	Net Pension Liability		
				Current Single		
				1% Decrease 6.50%	Discount Rate 7.50%	1% Increase 8.50%
1353	DEQUEEN-MENA EDUCATION SERVICE	\$ 701,672	0.165298%	\$ 10,316,786	\$ 6,015,145	\$ 2,447,830
1354	CROWLEY'S RIDGE EDUCATIONAL SERVICE CO-OP	548,234	0.129152%	8,060,768	4,699,786	1,912,552
1355	SOUTH CENTRAL SERVICE CO-OP	357,430	0.084203%	5,255,353	3,064,105	1,246,921
1359	CONWAY VOCATIONAL CENTER	231,086	0.054439%	3,397,695	1,981,007	806,160
1362	JONESBORO VOCATIONAL CENTER	143,881	0.033895%	2,115,503	1,233,432	501,939
1363	MONTICELLO VOCATIONAL CENTER	71,855	0.016927%	1,056,491	615,981	250,670
1364	EAST POINSETT COUNTY SCHOOL DISTRICT	553,297	0.130344%	8,135,203	4,743,185	1,930,213
1365	NORTH CENTRAL CAREER CENTER	31,742	0.007478%	466,710	272,112	110,735
1366	RIVER VALLEY CAREER ACADEMY	46,906	0.011050%	689,668	402,107	163,635
1371	METROPOLITAN VOCATIONAL CENTER	275,964	0.065011%	4,057,540	2,365,727	962,720
1372	TEXARKANA CAREER AND TECHNOLOGICAL CENTER	64,361	0.015162%	946,314	551,743	224,529
1373	WARREN VOCATIONAL CENTER	88,194	0.020777%	1,296,733	756,053	307,672
1991	CENTERPOINT SCHOOL DISTRICT	749,866	0.176652%	11,025,389	6,428,292	2,615,958
2000	ARKANSAS ARTS ACADEMY CHARTER	502,721	0.118430%	7,391,586	4,309,623	1,753,778
2001	ACADEMICS PLUS CHARTER SCHOOL	679,499	0.160075%	9,990,776	5,825,066	2,370,479
2002	KIPP DELTA COLLEGE PREPARATORY CHARTER	1,294,026	0.304844%	19,026,257	11,093,154	4,514,298
2003	IMBODEN AREA CHARTER SCHOOL	44,709	0.010533%	657,369	383,276	155,972
2006	HAAS HALL ACADEMY CHARTER - FAYETTEVILLE	468,339	0.110330%	6,886,064	4,014,882	1,633,834
2007	LISA ACADEMY CHARTER	1,234,621	0.290849%	18,152,812	10,583,897	4,307,059
2008	ARKANSAS VIRTUAL ACADEMY CHARTER	513,068	0.120867%	7,543,712	4,398,319	1,789,872
2012	COVENANT KEEPERS CHARTER SCHOOL	88,929	0.020950%	1,307,531	762,349	310,234
2016	E-STEM PUBLIC CHARTER SCHOOL	1,105,621	0.260460%	16,256,101	9,478,030	3,857,033
2017	LISA ACADEMY-NORTH LITTLE ROCK	-	0.000000%	-	-	-
2019	LITTLE ROCK PREPARATORY ACADEMY	191,090	0.045017%	2,809,623	1,638,135	666,630
2020	JACKSONVILLE LIGHTHOUSE CHARTER SCHOOL	530,204	0.124904%	7,795,668	4,545,221	1,849,653
2022	PINE BLUFF LIGHTHOUSE CHARTER SCHOOL	194,832	0.045898%	2,864,641	1,670,213	679,684
2023	SIA TECH LITTLE ROCK CHARTER	70,005	0.016492%	1,029,287	600,120	244,216
2024	NORTHWEST ARKANSAS CLASSICAL ACADEMY CHARTER	317,797	0.074866%	4,672,620	2,724,345	1,108,657
2025	PREMIER HIGH SCHOOL OF LITTLE ROCK CHARTER	55,824	0.013151%	820,795	478,560	194,747
2026	QUEST MIDDLE CHARTER SCHOOL - PINE BLUFF	78,140	0.018408%	1,148,897	669,858	272,595
2027	EXALT ACADEMY CHARTER SCHOOL	137,805	0.032464%	2,026,174	1,181,349	480,744
2028	QUEST MIDDLE CHARTER SCHOOL - WEST LITTLE ROCK	100,118	0.023586%	1,472,046	858,268	349,267
2029	CAPITAL CITY LIGHTHOUSE CHARTER SCHOOL	136,483	0.032152%	2,006,736	1,170,016	476,132
2030	OZARK MONTESSORI ACADEMY CHARTER - SPRINGDALE	154,108	0.036305%	2,265,877	1,321,107	537,617
2031	ROCKBRIDGE MONTESSORI CHARTER SCHOOL	76,687	0.018066%	1,127,534	657,402	267,526
2032	HAAS HALL ACADEMY - BENTONVILLE CHARTER	168,205	0.039625%	2,473,143	1,441,953	586,795
2033	FUTURE SCHOOL OF FT. SMITH CHARTER	97,079	0.022870%	1,427,363	832,216	338,666
2034	ARKANSAS CONNECTIONS ACADEMY CHARTER	166,707	0.039273%	2,451,119	1,429,111	581,569
2035	THE EXCEL CENTER CHARTER AT GOODWILL	68,708	0.016186%	1,010,218	589,002	239,691
4857	ARKANSAS ACTIVITIES ASSOCIATION	151,785	0.035757%	2,231,722	1,301,193	529,513
6864	ARKANSAS EASTER SEALS	20,736	0.004885%	304,885	177,762	72,339
6870	ARKANSAS SCHOOL BOARDS ASSOCIATION	7,009	0.001651%	103,052	60,084	24,451
6873	FIRST STUDENT	7,367	0.001736%	108,318	63,154	25,700
6875	ARKANSAS ASSOCIATION EDUCATIONAL ADMINISTRATORS	50,561	0.011911%	743,413	433,443	176,387
9492	BOSTON MOUNTAIN EDUCATIONAL CO-OP	247,963	0.058414%	3,645,830	2,125,681	865,034
1-005	UNIVERSITY OF ARKANSAS - MONTICELLO	125,724	0.029618%	1,848,533	1,077,777	438,596
1-006	UNIVERSITY OF ARKANSAS - PINE BLUFF	11,319	0.002666%	166,419	97,030	39,486
1-008	ARKANSAS SCHOOL FOR THE BLIND	532,290	0.125396%	7,826,336	4,563,102	1,856,929
1-016	ARKANSAS SCHOOL FOR THE DEAF	858,435	0.202228%	12,621,693	7,359,008	2,994,708
1-017	ARKANSAS DEPARTMENT OF EDUCATION	2,991,102	0.704637%	43,978,614	25,641,488	10,434,663

# Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2018

Employer ID	Employer Name	Employer Contributions	Employer Allocation Percentage	Net Pension Liability		
				1% Decrease 6.50%	Current Single Discount Rate 7.50%	1% Increase 8.50%
1-025	HENDERSON STATE UNIVERSITY	\$ 132,826	0.031291%	\$ 1,952,963	\$ 1,138,664	\$ 463,373
1-028	ARKANSAS STATE UNIVERSITY- BEEBE	195,209	0.045987%	2,870,188	1,673,447	681,000
1-029	ARKANSAS STATE UNIVERSITY- NEWPORT	139,919	0.032962%	2,057,253	1,199,470	488,118
1-045	ARKANSAS TECH UNIVERSITY	500,780	0.117973%	7,363,038	4,292,979	1,747,004
1-051	SOUTHERN ARKANSAS UNIVERSITY	424,836	0.100082%	6,246,426	3,641,944	1,482,069
1-052	ARKANSAS STATE UNIVERSITY- MT. HOME	14,389	0.003390%	211,569	123,354	50,198
1-053	ARKANSAS STATE UNIVERSITY	673,751	0.158721%	9,906,264	5,775,793	2,350,427
1-054	UNIVERSITY OF CENTRAL ARKANSAS	1,182,402	0.278548%	17,385,029	10,136,245	4,124,889
1-115	ARKANSAS DEPARTMENT OF CAREER EDUCATION (REHAB)	1,397,840	0.329300%	20,552,648	11,983,108	4,876,460
1-197	SOUTHEAST ARKANSAS COLLEGE	299,383	0.070528%	4,401,866	2,566,484	1,044,416
1-202	ARKANSAS TEACHER RETIREMENT SYSTEM	611,086	0.143958%	8,984,882	5,238,586	2,131,814
1-220	U OF A COMMUNITY COLLEGE - MORRILTON	233,762	0.055069%	3,437,043	2,003,949	815,496
1-224	ARKANSAS EDUCATIONAL TV NETWORK	550,602	0.129710%	8,095,581	4,720,084	1,920,812
1-249	U OF A COMMUNITY COLLEGE - HOPE	95,279	0.022446%	1,400,905	816,790	332,388
1-254	PHILLIPS COMMUNITY COLLEGE -U OF A	17,276	0.004070%	254,009	148,098	60,268
1-256	UNIVERSITY OF ARKANSAS - FORT SMITH	66,435	0.015651%	976,805	569,521	231,763
1-268	SOUTHERN ARKANSAS UNIVERSITY TECH	221,337	0.052142%	3,254,354	1,897,433	772,150
1-274	CROWLEYS RIDGE TECHNICAL INSTITUTE	29,884	0.007040%	439,382	256,179	104,251
1-290	PULASKI TECHNICAL COLLEGE	664,295	0.156493%	9,767,220	5,694,724	2,317,437
1-291	COLLEGE OF THE QUACHITAS	233,559	0.055021%	3,434,057	2,002,208	814,788
1-294	ARKANSAS DEPARTMENT OF CAREER EDUCATION (WORKFORCE)	456,754	0.107601%	6,715,727	3,915,568	1,593,419
1-295	BLACK RIVER TECHNICAL COLLEGE	171,224	0.040337%	2,517,529	1,467,831	597,326
1-314	OZARKA COLLEGE	70,989	0.016723%	1,043,756	608,556	247,649
1-315	RICH MOUNTAIN COMMUNITY COLLEGE	108,231	0.025497%	1,591,339	927,821	377,572
1-318	U OF A COMMUNITY COLLEGE - BATESVILLE	130,436	0.030728%	1,917,823	1,118,176	455,036
1-320	PHILLIPS COMMUNITY COLLEGE - DEWITT	18,538	0.004367%	272,571	158,921	64,672
1-321	NORTHWEST TECHNICAL INSTITUTE	182,243	0.042932%	2,679,542	1,562,292	635,766
1-327	COSSATOT COMMUNITY COLLEGE - U OF A	127,482	0.030032%	1,874,393	1,092,854	444,731
1-328	ARKANSAS CORRECTIONAL SCHOOL	766,841	0.180651%	11,274,977	6,573,813	2,675,177
1-329	NORTH ARKANSAS COLLEGE	476,346	0.112216%	7,003,780	4,083,515	1,661,764
1-330	NATIONAL PARK COMMUNITY COLLEGE	269,979	0.063601%	3,969,536	2,314,416	941,839
1-331	EAST ARKANSAS COMMUNITY COLLEGE	170,793	0.040235%	2,511,188	1,464,135	595,822
1-335	ARKANSAS NORTHEASTERN COLLEGE	302,093	0.071166%	4,441,712	2,589,716	1,053,871
1-344	SOUTH ARKANSAS COMMUNITY COLLEGE	222,250	0.052357%	3,267,767	1,905,254	775,333
1-364	ARKANSAS STATE UNIVERSITY- MID SOUTH CC	56,407	0.013288%	829,359	483,553	196,779
1-386	RIVERSIDE VOCATIONAL TECHNICAL SCHOOL	90,724	0.021372%	1,333,922	777,736	316,495
1-388	NORTHWEST ARKANSAS COMMUNITY COLLEGE	424,989	0.100118%	6,248,674	3,643,255	1,482,603
1-389	UNIVERSITY OF ARKANSAS - FAYETTEVILLE	104,086	0.024520%	1,530,390	892,286	363,111
1-390	UNIVERSITY OF ARKANSAS - LITTLE ROCK	41,699	0.009823%	613,100	357,465	145,468
1-391	ARKANSAS DEPARTMENT OF HIGHER EDUCATION	70,146	0.016525%	1,031,361	601,329	244,708
1-392	SOUTH ARKANSAS DEVELOPMENTAL CENTER	478,199	0.112653%	7,031,030	4,099,403	1,668,230
1-399	ARKANSAS SCHOOL FOR MATH, SCIENCES & ARTS	94,546	0.022273%	1,390,124	810,504	329,830
1-400	UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES	24,456	0.005761%	359,583	209,653	85,317
1-401	ARKANSAS ECONOMIC DEVELOPMENT COMMISSION	9,177	0.002162%	134,932	78,671	32,015
1-402	UNIVERSITY OF ARKANSAS COOPERATIVE EXTENSION	32,957	0.007764%	484,578	282,531	114,974
1-403	DHS-DIVISION OF YOUTH SERVICES	24,716	0.005823%	363,403	211,880	86,223
		<u>\$ 424,488,126</u>	<u>100.000000%</u>	<u>\$ 6,241,311,395</u>	<u>\$ 3,638,962,119</u>	<u>\$ 1,480,855,759</u>

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

**SECTION C**

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**SCHEDULE OF PENSION AMOUNTS BY EMPLOYER**

# Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2018

Employer ID	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
		Net Pension Liability	Employer Allocation Percentage	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plans	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	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 Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
106	Cotter Public Schools	\$ 4,356,453	0.119717%	\$ 43,704	\$ 678,020	\$ 1,043,509	\$ 33,424	\$ 1,798,656	\$ 88,725	\$ 1,423,770	\$ -	\$ 81,420	\$ 1,593,915	\$ 514,842	\$ (7,444)	\$ 507,399
108	Rogers Public Schools	110,186,471	3.027964%	1,105,396	17,148,948	26,393,158	2,703,724	47,351,226	2,244,092	36,011,006	-	568,386	38,823,483	13,021,757	747,496	13,769,254
109	Gravette School District	13,052,833	0.358697%	130,947	2,031,487	3,126,568	435,189	5,724,190	265,838	4,265,911	-	4,531,749	1,542,574	170,758	1,713,333	
110	Siloam Springs School District	29,306,031	0.805340%	293,999	4,561,065	7,019,725	1,186,935	13,061,723	596,856	9,577,761	-	10,174,617	3,463,366	364,375	3,827,741	
111	Hermitage Public School District	3,376,725	0.092794%	33,875	525,539	808,833	163,892	1,532,139	68,771	1,103,577	-	65,431	1,237,779	399,059	28,457	427,516
113	Warren School District	10,275,266	0.282368%	103,082	1,599,198	2,461,252	285,234	4,448,766	209,269	3,358,150	-	568,302	4,135,721	1,214,324	(108,881)	1,105,442
115	Berryville Public Schools	12,771,522	0.350966%	128,124	1,987,705	3,059,185	174,535	5,349,549	260,109	4,173,973	-	195,195	4,629,276	1,509,329	28,515	1,537,844
116	Lakeside School District	7,763,791	0.213352%	77,887	1,208,323	1,859,674	-	3,145,884	158,120	2,537,353	-	766,959	3,462,431	917,519	(271,903)	645,617
117	Gurdon Public Schools	5,179,094	0.142323%	51,957	806,052	1,240,557	98,382	2,196,948	105,479	1,692,625	-	532,131	2,330,235	612,062	(84,020)	528,041
119	Arkadelphia Public Schools	14,274,083	0.392257%	143,198	2,221,557	3,419,096	526,930	6,310,781	290,710	4,665,038	-	353,180	5,308,929	1,686,901	55,164	1,742,065
121	Woodlawn School District	3,455,375	0.094955%	34,664	537,780	827,672	121,796	1,521,912	70,373	1,129,281	-	25,323	1,224,977	408,354	17,853	426,207
123	Magnolia School District	20,152,314	0.553793%	202,169	3,136,419	4,827,119	279,540	8,445,248	410,428	6,586,154	-	115,014	7,111,597	2,381,586	22,086	2,403,672
125	Alma School District	21,210,654	0.582876%	212,786	3,301,135	5,080,625	226,710	8,321,256	431,983	6,932,039	-	73,223	7,437,245	2,506,660	44,379	2,551,039
126	Mountainburg Public Schools	4,785,047	0.131495%	48,004	744,724	1,146,171	85,920	2,024,818	97,454	1,563,843	-	122,030	1,783,327	565,493	(15,550)	549,943
129	Greenbrier Public Schools	23,198,934	0.637515%	232,733	3,610,582	5,556,881	887,131	10,287,328	472,477	7,581,847	-	8,054,324	2,741,633	278,810	3,020,443	
130	Ozark Public Schools	12,098,949	0.332483%	121,377	1,883,028	2,898,082	-	4,902,488	246,411	3,954,163	-	152,969	4,353,543	1,429,845	(54,653)	1,375,192
131	Cutter Morning Star Public Schools	3,276,812	0.090048%	32,873	509,989	784,900	4,823	1,332,585	66,737	1,070,923	-	131,495	1,269,155	387,251	(46,807)	340,444
132	Lakeside School District	21,993,236	0.604382%	220,637	3,422,933	5,268,078	1,370,252	10,281,900	447,921	7,187,802	-	7,635,723	2,599,145	422,326	3,021,471	
133	Fountain Lake School District	9,930,926	0.272905%	99,627	1,545,607	2,378,772	191,404	4,215,410	202,256	3,245,613	-	75,441	3,523,310	1,173,630	66,532	1,240,162
134	Hot Springs School District	26,968,385	0.741101%	270,548	4,197,243	6,459,784	387,105	11,314,681	549,247	8,813,774	-	2,954,510	12,317,531	3,187,104	(973,914)	2,213,190
135	Jessieville Public School District	5,928,330	0.162913%	59,473	922,660	1,420,023	157,579	2,559,736	120,738	1,937,489	-	198,717	2,256,945	700,606	(3,591)	697,015
136	Lake Hamilton School District	28,193,254	0.774761%	282,836	4,387,877	6,753,179	954,611	12,378,503	574,193	9,214,084	-	657,881	10,446,158	3,331,858	78,993	3,410,851
139	Sheridan School District	25,197,303	0.692431%	252,780	3,921,600	6,035,554	263,100	10,473,035	513,176	8,234,951	-	677,790	8,815,918	2,977,799	95,814	3,073,613
141	Hope Public Schools	16,530,218	0.454256%	165,832	2,572,692	3,959,512	130,659	6,828,695	336,660	5,402,385	-	705,742	6,444,786	1,953,529	(186,278)	1,767,251
143	Spring Hill School District	3,415,118	0.093849%	34,261	531,514	818,029	387,100	1,770,904	69,553	1,116,125	-	297,196	1,482,874	403,596	18,844	422,441
144	Bismarck School District	6,330,317	0.173959%	63,506	985,223	1,516,312	64,851	2,629,893	128,925	2,068,866	-	73,807	2,271,599	748,112	(6,112)	742,001
145	Mineral Springs School District	4,908,838	0.134897%	49,246	763,990	1,175,823	611,835	2,600,894	99,975	1,604,300	-	1,704,275	580,123	247,951	828,074	
150	Jackson County School District	5,839,681	0.160477%	58,584	908,863	1,398,789	257,346	2,623,582	118,933	1,908,517	-	64,421	2,091,871	690,129	67,122	757,252
153	White Hall School District	18,635,441	0.512109%	186,952	2,900,340	4,463,780	114,216	7,665,287	379,535	6,090,412	-	554,260	7,024,206	2,202,323	(95,513)	2,106,810
154	Watson Chapel School District	18,239,267	0.501222%	182,977	2,838,681	4,368,884	652,978	8,043,520	371,467	6,645,577	-	313,176	6,645,577	2,155,503	4,225	2,159,728
159	Dollarway School District	8,606,466	0.236509%	86,340	1,339,473	2,061,522	270,603	3,757,939	175,282	2,812,754	-	1,454,140	4,442,177	1,017,106	(296,323)	720,783
161	Clarksville School District	17,745,015	0.487639%	178,019	2,761,758	4,250,494	232,340	7,422,611	361,401	5,799,404	-	461,577	6,622,381	2,097,093	3,341	2,100,434
163	Lamar School District	7,826,169	0.215066%	78,512	1,218,031	1,874,616	278,616	3,449,776	159,390	2,557,739	-	2,717,129	924,891	95,633	1,020,524	
165	Hoxie Public Schools	6,092,214	0.167416%	61,117	948,166	1,459,279	93,997	2,562,559	124,076	1,991,050	-	2,115,126	719,973	42,059	762,033	
172	Lee County School District	6,259,537	0.172014%	62,796	974,207	1,499,358	20,409	2,556,770	127,484	2,045,734	-	715,153	2,888,371	739,748	(305,537)	434,211
178	Ashdown School District	9,456,022	0.259855%	94,863	1,471,695	2,265,017	2,435	3,834,010	192,584	3,090,405	-	293,895	3,576,884	1,117,506	(114,114)	1,003,392
180	Booneville School District	8,360,387	0.229746%	83,872	1,301,175	2,002,578	-	3,387,625	170,270	2,732,331	-	252,038	3,154,639	988,025	(105,679)	882,345
181	Magazine School District	4,070,724	0.111865%	40,838	633,550	975,068	190,493	1,839,948	82,906	1,330,389	-	-	1,413,295	481,075	65,834	546,909
182	Flippin School District	5,731,365	0.157500%	57,497	892,005	1,372,844	62,071	2,384,417	116,727	1,873,117	-	199,223	2,189,068	677,329	(24,336)	652,993
184	Texarkana School District	31,229,938	0.858210%	313,300	4,860,493	7,480,561	76,437	12,730,791	630,039	10,206,529	-	821,932	11,664,500	3,690,731	(308,688)	3,382,043
185	Osceola School District	9,022,055	0.247929%	90,510	1,404,154	2,161,069	186,949	3,842,682	183,746	2,948,577	-	395,060	3,527,383	1,066,220	(62,444)	1,003,776
186	Mount Ida Public Schools	3,280,893	0.090160%	32,914	510,624	785,878	44,991	1,374,407	66,820	1,072,257	-	4,492	1,143,569	387,734	13,892	401,626
188	Prescott Public Schools	6,410,201	0.176155%	64,307	997,656	1,535,447	200,549	2,797,959	130,552	2,094,974	-	93,456	2,318,982	757,553	12,187	769,740
192	Perryville School District	6,046,656	0.166164%	60,660	941,076	1,448,366	101,441	2,551,543	123,148	1,976,161	-	198,336	2,297,645	714,589	(19,584)	695,006
195	Marvell - Elaine School District	4,068,751	0.111811%	40,818	633,243	974,595	107,182	1,755,837	82,865	1,329,744	-	607,970	2,020,580	480,842	(229,101)	251,741
196	Helena-West Helena Schools	10,795,833	0.296673%	108,304	1,680,217	2,585,945	-	4,374,466	219,871	3,528,281	-	1,521,606	5,269,758	1,275,844	(494,818)	781,025
197	Kirby School District	2,346,544	0.064484%	23,541	365,206	562,072	64,452	1,015,270	47,790	766,895	-	108,467	923,151	277,313	(18,411)	258,902
203	Marked Tree School District	3,478,402	0.095588%	34,895	541,364	833,188	227,603	1,637,050	70,842	1,136,807	-	464,345	1,671,994	411,075	(56,104)	354,971
208	Mena Public Schools	10,567,361	0.290395%	106,012	1,644,659	2,531,218	81,220	4,633,109	215,218	3,453,612	-	788,881	4,457,711	1,248,843	(213,853)	1,034,990
209	Russellville School District	38,707,528	1.063697%	388,316	6,024,273	9,271,682	114,778	15,799,048	788,330	12,650,346	-	443,944	13,882,619	4,574,428	(86,731)	4,487,697

# Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2018

Employer ID	Employer	Net Pension Liability	Employer Allocation Percentage	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 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 Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense	
210	Little Rock School District	\$ 208,470,401	5.728842%	\$ 2,091,384	\$ 32,445,436	\$ 49,935,279	\$ -	\$ 84,472,100	\$ 4,245,773	\$ 68,132,038	\$ -	\$ 18,173,384	\$ 90,551,195	\$ 24,636,881	\$ (5,798,202)	\$ 18,838,679
211	Pulaski County Special School District	107,152,468	2.944589%	1,074,958	16,676,749	25,666,418	-	43,418,125	2,182,301	35,019,437	-	21,450,982	58,652,719	12,663,201	(6,832,429)	5,830,772
212	North Little Rock School Distr	67,317,821	1.849918%	675,335	10,477,056	16,124,755	1,996,245	29,273,391	1,371,016	22,000,727	-	1,386,155	24,757,898	7,955,571	(120,793)	7,834,778
213	Forrest City School District	19,572,112	0.537849%	196,348	3,046,119	4,688,142	-	7,930,610	398,612	6,396,533	-	1,747,093	8,542,238	2,313,018	(596,693)	1,716,325
214	Bauxite School District	8,949,971	0.245948%	89,787	1,392,935	2,143,802	302,783	3,929,307	182,278	2,925,019	-	338,562	3,445,858	1,057,701	67,047	1,124,748
215	Benton School District	30,310,456	0.832942%	304,076	4,717,389	7,260,316	776,841	13,058,622	617,312	9,906,025	-	603,266	11,126,604	3,582,068	200,719	3,782,786
216	Bryant Public Schools	59,103,077	1.624174%	592,925	9,198,549	14,157,063	4,039,048	27,987,585	1,203,712	19,315,994	-	-	20,519,706	6,984,759	1,189,382	8,174,141
219	Lavaca Public Schools	5,647,297	0.155190%	56,654	878,921	1,352,707	29,745	2,318,027	115,015	1,845,642	-	87,562	2,048,219	667,393	(40,455)	626,939
220	Hartford School District	-	0.000000%	-	-	-	-	-	-	-	-	1,148,256	1,148,256	-	(445,960)	(445,960)
221	Greenwood School District	25,559,869	0.702394%	256,418	3,978,028	6,122,400	891,347	11,248,193	520,560	8,353,445	-	-	8,874,005	3,020,647	303,190	3,323,366
222	Mansfield School District	5,820,241	0.159942%	58,389	905,837	1,394,133	188,138	2,546,497	118,537	1,902,164	-	130,772	2,151,473	687,832	(27,150)	660,682
224	Dequene Public Schools	16,503,754	0.453529%	165,566	2,568,573	3,953,173	309,395	6,996,707	336,121	5,393,736	-	336,179	6,066,036	1,950,402	(75,398)	1,875,004
227	Strong-Huttig School District	2,778,420	0.076352%	27,873	432,421	665,520	114,033	1,239,847	56,586	908,040	-	255,114	1,219,740	328,532	(79,813)	248,538
228	Junction City School District	4,288,644	0.117853%	43,024	667,466	1,027,266	71,401	1,809,158	87,344	1,401,609	-	73,642	1,562,595	506,829	(6,906)	499,923
230	Shirley School District	2,820,613	0.077511%	28,297	438,988	675,626	103,417	1,246,328	57,445	921,829	-	451,151	1,430,426	333,338	(83,511)	249,827
232	Prairie Grove School District	11,673,033	0.320779%	117,104	1,816,741	2,796,062	157,365	4,887,272	237,737	3,814,966	-	23,919	4,076,622	1,379,511	30,506	1,410,017
233	Fayetteville Public Schools	82,995,748	2.280753%	832,617	12,917,101	19,880,116	5,869,448	39,499,282	1,690,317	27,124,567	-	1,071,504	29,886,389	9,808,377	772,668	10,581,045
234	Farmington Public Schools	15,666,276	0.430515%	157,165	2,438,232	3,752,570	1,080,415	7,428,382	319,064	5,120,033	-	-	5,439,097	1,851,429	358,347	2,209,776
235	Elkins School District	7,274,888	0.199917%	72,982	1,132,232	1,742,567	251,305	3,199,086	148,163	2,377,570	-	471,381	2,997,113	859,741	(23,089)	836,652
237	Lincoln Consolidated School District	7,282,059	0.200114%	73,054	1,133,348	1,744,284	-	2,950,687	148,309	2,379,914	-	719,195	3,247,417	860,588	(240,859)	619,729
238	Greenland School District	5,923,188	0.162771%	59,422	921,860	1,418,792	117,488	2,517,560	120,633	1,935,809	-	225,986	2,282,429	699,998	1,784	701,782
239	Springdale Public Schools	168,947,758	4.642746%	1,694,891	26,294,302	40,468,351	5,910,391	74,367,937	3,440,843	55,215,297	-	-	58,656,139	19,966,124	2,485,394	22,451,517
240	West Fork School District	6,540,550	0.179737%	65,615	1,017,943	1,566,669	-	2,650,228	133,207	2,137,575	-	616,539	2,887,320	772,958	(185,686)	587,271
242	Mc Crory School District	4,478,814	0.123079%	44,932	697,603	1,072,818	101,529	1,916,342	91,217	1,463,761	-	60,417	1,615,394	529,303	10,310	539,613
245	Danville Public Schools	6,056,885	0.166445%	60,763	942,668	1,450,816	132,140	2,586,387	123,356	1,979,504	-	137,786	2,240,646	715,798	20,871	736,669
246	Dardanelle Public Schools	14,349,983	0.394343%	143,960	2,233,370	3,437,277	365,390	6,179,996	292,256	4,689,844	-	76,353	5,058,454	1,695,871	136,265	1,832,136
250	Cossatot River School District	7,479,065	0.205527%	75,030	1,164,009	1,791,473	92,325	3,122,838	152,321	2,444,299	-	180,149	2,776,769	883,870	(10,527)	873,343
251	South Pike County School District	5,216,510	0.143352%	52,332	811,875	1,249,520	187,760	2,301,488	106,241	1,704,853	-	26,738	1,837,833	616,483	39,326	655,809
330	Monticello School District	13,059,342	0.358875%	131,012	2,032,500	3,128,127	47,249	5,338,888	265,971	4,268,038	-	1,412,582	5,946,590	1,543,344	(364,805)	1,178,539
331	Mammoth Spring School District	3,283,155	0.090222%	32,937	510,976	786,420	90,667	1,421,000	66,866	1,072,997	-	27,121	1,166,983	388,001	19,987	407,988
333	Batesville School District	22,433,938	0.616493%	225,058	3,491,522	5,373,640	411,738	9,501,958	456,897	7,331,832	-	-	7,788,728	2,651,227	176,660	2,827,887
335	Hackett School District	6,031,463	0.165747%	60,508	938,711	1,444,727	1,120,059	3,564,004	122,839	1,971,195	-	288,657	2,382,691	712,794	358,842	1,069,636
336	Beebe Public School District	21,988,678	0.604257%	220,591	3,422,223	5,266,986	487,941	9,397,742	447,828	7,186,312	-	362,365	7,996,506	2,598,606	72,006	2,670,612
337	Bald Knob Public Schools	8,456,504	0.232388%	84,836	1,316,134	2,025,601	124,185	3,550,756	172,228	2,763,744	-	415,322	3,351,294	999,384	(61,200)	938,183
350	Fort Smith Public Schools	115,372,843	3.170488%	1,157,426	17,956,133	27,635,459	1,995,497	48,744,514	2,349,719	37,706,009	-	393,229	40,448,958	13,634,679	831,966	14,466,645
351	El Dorado Public Schools	26,511,241	0.728539%	265,962	4,126,095	6,350,284	428,422	11,170,763	539,936	8,664,371	-	532,816	9,737,123	3,133,079	(46,610)	3,086,469
360	Heber Springs School District	10,948,502	0.300869%	109,836	1,703,978	2,622,514	201,659	4,637,986	222,981	3,578,176	-	385,936	4,187,092	1,293,886	20,905	1,314,791
365	Barton-Lexa School District	5,568,276	0.153018%	55,861	866,623	1,333,779	123,610	2,379,872	113,405	1,819,817	-	114,859	2,048,081	658,055	27,945	686,000
375	Earle School District	4,572,404	0.125651%	45,871	711,629	1,095,236	-	1,952,736	93,123	1,494,347	-	589,606	2,177,077	589,606	(202,043)	338,321
376	West Memphis School District	37,108,531	1.019756%	372,274	5,775,412	8,888,671	746,242	15,782,600	755,764	12,127,764	-	2,362,343	15,245,871	4,385,459	(381,804)	4,003,655
384	Hamburg School District	12,203,701	0.335362%	122,428	1,899,331	2,923,174	139,095	5,084,028	248,544	3,988,398	-	784,410	5,021,352	1,442,225	(138,845)	1,303,379
385	Bentonville Public Schools	124,816,729	3.430009%	1,252,167	19,425,939	29,897,569	9,751,492	60,327,166	2,542,056	40,792,448	-	-	43,334,505	14,750,751	2,890,859	17,641,609
386	Paris School District	7,591,555	0.208619%	76,159	1,181,517	1,818,418	57,333	3,133,427	154,612	2,481,062	-	149,110	2,784,785	897,164	(28,830)	868,334
393	Corning School District	5,774,239	0.158678%	57,927	898,678	1,383,113	13,650	2,353,369	117,600	1,887,130	-	160,799	2,165,529	682,395	(64,005)	618,390
394	Jonesboro Public Schools	41,999,664	1.154166%	421,343	6,536,647	10,060,253	2,627,698	19,645,940	855,378	13,726,278	-	-	14,581,656	4,963,490	923,781	5,887,270
395	Sloan-Hendrix School District	4,109,057	0.112918%	41,222	639,516	984,250	60,468	1,725,456	83,686	1,342,917	-	231,027	1,657,631	485,605	(38,465)	447,141
396	Camden-Fairview School District	17,825,506	0.489851%	178,826	2,774,285	4,269,775	139,962	7,362,848	363,040	5,825,710	-	102,092	6,290,842	2,106,605	39,463	2,146,068
404	Lonoke School District	11,735,865	0.322506%	117,735	1,826,520	2,811,112	148,715	4,904,082	239,016	3,835,501	-	96,794	4,171,311	1,386,936	4,482	1,391,418
416	Crossett School District	10,971,802	0.301509%	110,070	1,707,604	2,628,095	77,630	4,523,398	228,455	3,585,791	-	346,679	4,155,925	1,296,640	(112,903)	1,183,737
434	Riverview School District	9,564,861	0.262846%	95,955	1,488,634	2,291,088	-	3,875,677	194,801	3,125,976	-	725,806	4,046,583	1,130,368	(214,134)	916,234

# Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2018

Employer ID	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense					
		Net Pension Liability	Employer Allocation Percentage	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 Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Pension Expense	
443	Searcy School District	\$ 26,630,998	0.731829%	\$ 267,163	\$ 4,144,734	\$ 6,378,969	\$ 438,393	\$ 11,229,259	\$ 542,375	\$ 8,703,510	\$ -	\$ -	\$ 9,245,885	\$ 3,147,232	\$ 145,540	\$ 3,292,772	
451	Harrison School District	18,141,524	0.498536%	181,997	2,823,469	4,345,471	320,717	7,671,653	369,476	5,928,990	-	787,743	7,086,210	2,143,952	(157,270)	1,986,682	
453	Harrisburg School District	9,740,770	0.267680%	97,720	1,516,011	2,333,224	192,694	4,139,649	198,384	3,183,466	-	224,473	3,606,323	1,151,157	15,087	1,166,244	
458	Harmony Grove School District	6,571,107	0.180576%	65,922	1,022,699	1,573,989	13,185	2,675,794	133,829	2,147,561	-	322,839	2,604,229	776,569	(91,222)	685,346	
463	Clarendon School District	4,436,270	0.121910%	44,505	690,442	1,062,628	57,348	1,854,923	90,350	1,449,856	-	5,410	1,545,617	524,275	22,951	547,227	
471	Norfolk School District	3,409,369	0.093691%	34,203	530,620	816,652	33,862	1,415,337	69,436	1,114,246	-	62,604	1,246,286	402,917	2,463	405,380	
479	Conway Public Schools	69,214,974	1.902053%	694,368	10,772,321	16,579,184	480,300	28,526,173	1,409,654	22,620,752	-	700,825	24,731,231	8,179,776	(66,427)	8,113,349	
480	Charleston Public Schools	5,956,435	0.163685%	59,755	927,034	1,426,755	213,184	2,626,729	121,311	1,946,675	-	19,760	2,087,746	703,927	73,201	777,128	
484	Harmony Grove School District	7,352,750	0.202056%	73,763	1,144,350	1,761,217	369,004	3,348,334	149,748	2,403,017	-	152,443	2,705,207	868,943	109,460	978,403	
486	Palestine-Wheatley School Dist	4,272,362	0.117406%	42,861	664,932	1,023,366	179,566	1,910,725	87,012	1,396,288	-	-	1,483,300	504,905	74,549	579,453	
493	Hazen School District	3,958,026	0.108768%	39,707	616,010	948,073	64,886	1,668,677	80,610	1,293,557	-	391,045	1,765,212	467,757	(96,717)	371,040	
501	Maynard School District	3,123,878	0.085845%	31,339	486,187	748,268	34,441	1,300,235	63,622	1,020,942	-	103,775	1,188,338	369,178	(36,369)	332,809	
502	West Side School District	3,684,075	0.101240%	36,959	573,374	882,453	261,566	1,754,351	75,031	1,204,025	-	21,464	1,300,520	435,810	89,218	524,599	
503	Malvern School District	14,255,580	0.391749%	143,013	2,218,677	3,414,664	341,696	6,118,050	290,334	4,658,991	-	339,041	5,288,365	1,684,714	38,703	1,723,417	
512	Glen Rose School District	6,189,299	0.170084%	62,091	963,276	1,482,534	28,244	2,536,145	122,053	2,022,779	-	132,307	2,281,139	731,447	(48,747)	682,700	
513	Waldron Public Schools	11,289,838	0.310249%	113,260	1,757,102	2,704,275	204,528	4,779,165	229,932	3,689,731	-	259,276	4,178,939	1,334,225	(16,099)	1,318,126	
515	Nashville School District	13,442,749	0.369412%	134,858	2,092,172	3,219,965	2,009,360	7,456,355	273,779	4,393,343	-	1,420,600	6,087,722	1,588,654	27,181	1,615,835	
521	Hampton School District	4,306,141	0.118334%	43,199	670,189	1,031,457	213,974	1,958,820	87,700	1,463,516	-	140,148	1,635,176	508,897	(8,314)	500,582	
530	Mountain View School District	11,842,377	0.325433%	118,803	1,843,097	2,836,625	380,294	5,178,819	241,186	3,870,311	-	223,041	4,334,537	1,399,524	(11,574)	1,387,950	
531	Drew Central School District	6,789,610	0.186581%	68,114	1,056,706	1,626,327	420,775	3,171,921	138,279	2,218,972	-	50,445	2,407,696	802,391	135,245	937,636	
535	Mayflower School District	7,357,466	0.202186%	73,810	1,145,084	1,762,347	77,180	3,058,421	149,844	2,404,558	-	189,041	2,743,444	869,500	(19,419)	850,081	
536	Southside Bee Branch School District	4,940,676	0.135772%	49,565	768,946	1,183,449	437,560	2,439,520	100,623	1,614,706	-	39,532	1,754,861	583,886	122,882	706,767	
538	Gentry Public Schools	10,411,706	0.286117%	104,451	1,620,433	2,493,934	209,996	4,428,814	212,048	3,402,741	-	292,826	3,907,615	1,230,448	(23,292)	1,207,156	
539	Fordyce Public Schools	5,974,520	0.164182%	59,937	929,849	1,431,087	496,726	2,917,598	121,679	1,952,585	-	36,424	2,110,688	706,604	115,769	821,833	
545	Newport Special School District	8,001,312	0.219879%	80,270	1,245,290	1,916,568	-	3,242,127	162,957	2,614,979	-	1,029,972	3,807,908	945,589	(331,721)	613,868	
547	Decatur Public Schools	4,181,471	0.114908%	41,949	650,786	1,001,595	311,815	2,006,145	85,161	1,366,583	-	304,126	1,755,870	494,163	29,267	523,430	
548	Scranton School District	2,774,973	0.076257%	27,839	431,885	664,694	47,580	1,171,997	56,516	906,913	-	39,079	1,002,508	327,944	11,327	339,271	
552	Cedarville Public School District	5,631,180	0.154747%	56,492	876,413	1,348,846	169,758	2,451,509	114,686	1,840,375	-	301,585	2,256,647	665,489	(24,449)	641,040	
555	Concord School District	3,860,386	0.106085%	38,728	600,814	924,685	66,266	1,630,492	78,622	1,261,646	-	82,556	1,422,824	456,218	9,601	465,819	
558	Pocahontas Public Schools	11,785,663	0.323874%	118,234	1,834,270	2,823,041	264,167	5,039,712	240,030	3,851,776	-	4,091,806	1,392,821	107,853	(1,073,960)	2,332,359	
560	Van Buren School District	39,672,474	1.090214%	397,996	6,174,453	9,502,817	84,928	16,160,194	807,982	12,965,709	-	455,814	14,229,505	4,688,464	(141,462)	4,547,003	
564	County Line Public Schools	3,044,964	0.083677%	30,547	473,905	729,366	101,877	1,335,695	62,015	995,151	-	48,036	1,105,202	359,852	11,186	371,038	
565	Salem School District	5,130,380	0.140985%	51,468	798,470	1,228,889	202,368	2,281,196	104,487	1,676,705	-	10,965	1,792,156	606,305	53,474	659,779	
566	Dierks Public Schools	3,901,546	0.107216%	39,140	607,220	934,544	182,394	1,763,299	79,460	1,275,098	-	19,107	1,373,665	461,022	62,937	524,019	
568	Stephens School Dist	-	0.000000%	-	-	-	-	-	-	-	-	-	769,789	769,789	-	(458,699)	(458,699)
569	Pottsville School District	11,286,987	0.310170%	113,232	1,756,658	2,703,592	509,072	5,082,553	229,874	3,688,799	-	85,490	4,004,164	1,333,888	130,662	1,464,550	
571	Piggott School District	5,375,220	0.147713%	53,924	836,576	1,287,536	288,188	2,466,225	109,473	1,756,723	-	106,081	1,972,277	635,240	28,233	663,473	
583	Hector School District	3,746,344	0.102951%	37,583	583,065	897,368	50,456	1,568,473	76,299	1,224,375	-	205,827	1,506,502	442,740	(77,930)	364,810	
586	Blaythelive Public Schools	17,446,064	0.479424%	175,020	2,715,230	4,178,886	154,546	7,223,682	355,312	5,701,700	-	967,527	7,024,540	2,402,763	(259,133)	1,802,630	
592	Bearden School District	3,331,309	0.091546%	33,420	518,471	797,954	68,966	1,418,811	67,846	1,088,734	-	234,539	1,391,120	393,692	(29,805)	363,887	
593	Pine Bluff School District	28,823,322	0.792075%	289,157	4,485,938	6,904,101	-	11,679,195	587,025	9,420,002	-	3,533,254	13,540,281	3,406,319	(1,073,960)	2,332,359	
597	Marmaduke School District	5,038,524	0.138460%	50,547	784,174	1,206,886	137,654	2,179,261	102,616	1,646,684	-	83,012	1,832,312	595,449	35,070	630,519	
601	Fouke School District	7,049,811	0.193731%	70,724	1,097,202	1,688,654	121,760	2,978,340	143,579	2,304,011	-	65,749	2,513,338	833,142	4,433	837,574	
602	Horatio School District	5,655,248	0.155408%	56,734	880,159	1,354,612	132,876	2,424,380	115,177	1,848,241	-	73,794	2,037,212	668,333	22,795	691,128	
606	England Public School District	4,791,213	0.131664%	48,066	745,684	1,147,648	5,083	1,946,480	97,579	1,565,858	-	177,408	1,840,845	566,222	(48,168)	518,054	
607	Jasper School District	7,140,721	0.196230%	71,636	1,111,351	1,710,429	-	2,893,417	145,430	2,333,722	-	180,495	2,659,647	843,845	(51,042)	792,843	
608	Trumann School District	9,533,398	0.261981%	95,639	1,483,737	2,283,552	90,624	3,953,552	194,160	3,115,693	-	459,864	3,769,718	1,126,650	(56,642)	1,070,008	
622	Carlisle School District	4,505,906	0.123824%	45,203	701,280	1,079,308	108,187	1,933,978	91,769	1,472,615	-	31,066	1,595,449	532,505	8,854	541,359	
623	Bradford School District	3,403,732	0.093536%	34,146	529,742	815,302	51,611	1,430,802	69,321	1,112,404	-	2,009	1,183,734	402,251	11,524	413,776	
625	Huntsville School District	16,217,875	0.445673%	162,698	2,524,080	3,884,696	382,216	6,953,690	330,298	5,300,306	-	158,310	5,788,914	1,916,617	26,986	1,943,602	

# Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2018

Employer ID	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
		Net Pension Liability	Employer Allocation Percentage	Differences Between Expected and Actual Experience	Net Difference Between Actual Investment Earnings on Pension Plan Investments	Changes in Assumptions	Changes in Proportion and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Actual Investment Earnings on Pension Plan Investments	Changes in Assumptions	Changes in Proportion 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 Total Employer Pension Expense	
626	Yellville-Summit Public School	\$ 4,829,091	0.132705%	\$ 48,446	\$ 751,579	\$ 1,156,721	\$ 133,875	\$ 2,090,620	\$ 98,351	\$ 1,578,237	\$ -	\$ 465,637	\$ 2,142,225	\$ 570,698	\$ (143,375)	\$ 427,324
629	Brookland Public Schools	13,936,820	0.382989%	139,815	2,169,067	3,338,311	703,740	6,350,932	283,842	4,554,814	-	-	4,838,656	1,647,043	257,146	1,904,189
630	Brinkley Public Schools	4,132,733	0.113569%	41,460	643,201	989,921	319,389	1,993,970	84,169	1,350,655	-	264,903	1,699,727	488,403	882	489,285
637	Bay School District	3,795,460	0.104301%	38,076	590,709	909,133	83,964	1,621,883	77,300	1,240,428	-	111,733	1,429,460	448,545	23,227	471,771
645	Foreman Public Schools	3,244,191	0.089152%	32,546	504,912	777,087	20,715	1,335,260	66,072	1,060,262	-	63,008	1,189,342	383,396	(21,755)	361,642
651	Quitman Public Schools	4,279,528	0.117603%	42,932	666,047	1,025,083	205,209	1,939,272	87,158	1,398,630	-	191,404	1,677,192	505,752	(5,269)	500,482
656	Wynne Public Schools	18,743,700	0.515084%	188,038	2,917,189	4,489,711	87,294	7,682,232	381,740	6,125,793	-	369,070	6,876,603	2,215,117	(52,124)	2,162,993
657	Dumas Public Schools	10,260,022	0.281949%	102,929	1,596,826	2,457,601	246,565	4,403,920	208,959	3,353,168	-	316,720	3,878,847	1,212,522	(60,219)	1,152,303
658	Manila Public Schools	7,657,093	0.210420%	76,816	1,191,717	1,834,117	217,864	3,320,513	155,947	2,502,481	-	81,348	2,739,776	904,910	57,504	962,413
662	Clinton Public Schools	10,196,846	0.280213%	102,295	1,586,993	2,442,468	619,914	4,751,670	207,672	3,332,520	-	856,311	4,396,504	1,205,056	5,984	1,211,040
674	Greene County Tech School District	24,208,534	0.665259%	242,861	3,767,712	5,798,712	453,916	10,263,201	493,039	7,911,803	-	814,831	9,219,672	2,860,947	16,072	2,877,019
674	Augusta Public Schools	3,558,323	0.097784%	35,697	553,802	852,331	106,364	1,548,195	116,927	1,162,927	-	474,862	1,710,259	420,520	(194,475)	226,063
675	Green Forest Public Schools	9,044,296	0.248541%	90,733	1,407,615	2,166,396	381,291	4,046,035	184,199	2,955,846	-	21,308	3,161,353	1,068,848	92,075	1,160,924
676	East End School District	4,215,091	0.115832%	42,286	656,019	1,009,648	187,162	1,895,114	85,846	1,377,571	-	10,662	1,474,079	498,136	69,891	568,027
677	Dover School District	8,924,598	0.245251%	89,532	1,388,986	2,137,725	224,802	3,841,044	181,761	2,916,726	-	352,408	3,450,895	1,054,703	(44,565)	1,010,137
682	Mountain Home Public Schools	23,750,467	0.652671%	238,266	3,696,421	5,688,991	307,074	9,930,751	483,709	7,762,098	-	810,667	9,055,875	2,806,813	(73,562)	2,733,251
687	Star City School District	9,741,292	0.267694%	97,725	1,516,093	2,333,349	39,253	3,986,619	198,394	3,187,521	-	775,321	4,157,352	1,151,219	(182,600)	968,619
693	Atkins Public Schools	6,900,301	0.189623%	69,224	1,073,931	1,652,841	75,465	2,871,463	140,534	2,255,148	-	106,076	2,501,758	815,473	1,731	817,203
696	Des Arc School District	3,670,259	0.100860%	36,820	571,223	879,144	28,027	1,515,214	74,750	1,323,964	-	49,705	1,323,964	437,749	(8,493)	429,255
698	Vilonia School District	22,439,739	0.616652%	225,116	3,492,425	5,375,030	590,829	9,683,400	457,015	7,333,728	-	312,755	8,103,498	2,615,912	168,798	2,820,710
702	Nettleton Public Schools	24,201,320	0.665061%	242,789	3,766,589	5,796,984	413,648	10,219,010	492,892	7,909,445	-	710,998	9,113,335	2,860,094	(28,203)	2,831,892
704	Omaha School District	3,132,255	0.086076%	31,423	487,491	750,275	83,091	1,352,279	63,792	1,023,680	-	12,433	1,099,906	370,168	14,062	384,230
705	Cabot Public Schools	69,661,470	1.914322%	698,847	10,841,811	16,686,133	1,312,651	29,539,443	1,418,747	22,766,675	-	421,853	24,607,276	8,232,542	472,741	8,705,283
714	Marion School District	25,677,107	0.705616%	257,594	3,996,275	6,150,482	356,890	10,761,241	522,948	8,391,760	-	1,337,828	10,252,536	3,034,502	(260,201)	2,774,301
715	Mgehee Public Schools	8,509,170	0.238835%	85,364	1,324,331	2,038,216	161,668	3,609,580	173,300	2,780,957	-	305,412	3,259,668	1,005,608	(6,623)	998,984
719	Cave City School District	8,252,698	0.226787%	82,791	1,284,414	1,976,783	212,654	3,556,643	168,077	2,697,136	-	138,477	3,003,691	975,298	(28,145)	947,153
724	Pangburn School District	5,807,403	0.159590%	58,260	903,839	1,391,057	79,413	2,432,570	118,275	1,897,968	-	55,681	2,071,924	686,315	18,226	704,541
727	Calico Rock School District	2,816,909	0.077410%	28,259	438,412	674,739	27,209	1,168,619	57,370	920,619	-	23,256	1,001,245	332,900	(1,190)	331,710
731	Dewitt School District	8,439,354	0.231917%	84,664	1,313,465	2,021,493	133,579	3,553,200	171,879	2,758,139	-	160,349	3,090,367	997,357	(27,619)	969,738
732	Hughes School District	-	0.000000%	-	-	-	15,130	15,130	-	-	-	1,320,110	1,320,110	-	(501,546)	(501,546)
735	Alpena School District	3,169,576	0.087101%	31,797	493,299	759,214	29,300	1,313,611	64,553	1,035,877	-	87,852	1,188,282	374,578	(2,503)	372,075
736	Magnet Cove School District	4,341,159	0.119297%	43,551	675,639	1,039,845	238,944	1,997,980	88,413	1,418,772	-	13,433	1,520,619	513,035	51,836	564,871
746	Stuttgart School District	11,127,226	0.305780%	111,629	1,731,794	2,665,324	116,593	4,625,340	226,621	3,636,586	-	423,619	4,286,826	1,315,008	(151,322)	1,163,685
747	Valley Springs Public Schools	5,640,749	0.155010%	56,588	877,902	1,351,138	114,958	2,400,586	114,881	1,843,503	-	277,278	2,235,662	666,620	(71,117)	595,503
750	Ouachita Public Schools	3,029,619	0.083255%	30,393	471,517	725,690	106,428	1,334,028	61,702	990,136	-	55,078	1,106,916	358,038	2,193	360,232
753	Gosnell Public Schools	8,444,610	0.232061%	84,717	1,314,283	2,022,752	169,631	3,591,383	171,986	2,759,857	-	295,392	3,227,235	997,978	(76,574)	921,404
756	Mulberry-Pleasant View Bi-County Public Schools	3,149,852	0.086559%	31,599	490,229	754,490	224,487	1,500,805	64,151	1,029,491	-	23,441	1,117,023	372,247	48,657	420,904
757	Poyen School District	3,574,803	0.098237%	35,863	556,367	856,279	117,099	1,565,607	72,806	1,168,313	-	32,029	1,273,147	422,468	36,564	459,031
765	Eureka Springs Public Schools	5,313,410	0.146014%	53,304	826,956	1,272,730	31,647	2,184,638	108,215	1,736,522	-	72,559	1,917,295	627,935	(10,683)	617,252
771	Southside School District	11,401,709	0.313323%	114,382	1,774,513	2,731,071	426,935	5,046,902	232,211	3,726,292	-	-	3,958,503	1,347,446	149,404	1,496,850
779	Melbourne Public School District	5,602,734	0.153965%	56,207	871,985	1,342,033	186,878	2,457,103	114,107	1,831,078	-	128,438	2,073,624	662,127	44,808	706,935
780	Wonderview School District	3,497,697	0.096118%	35,089	544,366	837,809	519,384	1,936,649	71,235	1,143,113	-	245,618	1,459,966	413,355	102,493	515,848
794	Viola School District	3,047,024	0.083733%	30,568	474,226	729,859	55,302	1,289,955	62,057	955,825	-	51,846	1,109,727	360,095	12,537	372,633
795	Nemo Vista School District	4,017,223	0.110395%	40,301	625,223	962,252	167,359	1,795,135	81,816	1,312,904	-	-	1,394,720	474,753	56,818	531,570
813	Blevins School District	3,613,275	0.099294%	36,249	562,355	865,494	73,318	1,537,415	73,589	1,180,886	-	135,206	1,389,681	427,014	(23,228)	403,787
820	Parkers Chapel School District	4,812,067	0.132237%	48,275	748,929	1,152,643	285,212	2,235,059	98,004	1,572,674	-	77,772	1,748,449	568,687	93,305	661,992
847	Rose Bud School District	5,510,906	0.151442%	55,286	857,694	1,320,037	84,829	2,317,845	112,237	1,801,067	-	151,336	2,064,640	651,275	8,643	659,918
863	Smackover Public Schools	17,097,889	0.469856%	171,527	2,661,042	4,095,487	269,113	7,197,169	348,221	5,587,911	-	356,135	6,292,267	2,020,616	54,799	2,075,415
872	Vainover-Norphlet School District	8,058,469	0.221450%	80,843	1,254,185	1,930,259	962,303	4,227,590	164,121	2,633,659	-	239,837	3,037,617	932,344	(483,267)	1,435,611
873	Genoa Central School District	7,005,902	0.192525%	70,284	1,090,368	1,678,136	401,655	3,240,443	142,684	2,289,660	-	121,170	2,553,514	827,952	98,373	926,225

# Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2018

Employer ID	Employer	Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense		
		Net Pension Liability	Employer Allocation Percentage	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
876	Norphlet School Dist	\$ -	0.000000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 903,716	\$ 903,716	\$ -	\$ (538,503)	\$ (538,503)
956	Bergman Public Schools	6,711,662	0.184439%	67,332	1,044,574	1,607,656	170,321	2,889,883	136,692	2,193,497	-	50,527	2,380,716	793,179	56,458	849,638
957	Lead Hill School District	2,381,862	0.065454%	23,895	370,703	570,531	3,209	968,338	48,510	778,327	-	58,572	885,519	281,487	(12,096)	269,390
958	Dermott School District	3,317,823	0.091175%	33,285	516,372	794,724	48,852	1,393,232	67,572	1,084,327	-	268,761	1,420,660	392,098	(75,933)	316,165
963	Guy-Perkins School District	2,671,030	0.073401%	26,796	415,708	639,796	15,286	1,097,586	54,399	872,943	-	312,663	1,240,005	315,660	(80,907)	234,753
964	Mt. Vernon-Enola School Distri	3,502,842	0.096259%	35,141	545,167	839,042	173,413	1,592,763	71,340	1,144,794	-	36,819	1,252,953	413,963	42,703	456,666
965	Mountain Pine School District	3,825,847	0.105136%	38,381	595,438	916,412	345,255	1,895,486	77,918	1,250,359	-	37,988	1,366,265	452,136	78,544	530,680
973	Armored School District	3,512,143	0.096515%	35,234	546,615	841,270	200,363	1,623,481	71,529	1,147,834	-	12,215	1,231,579	415,062	58,901	473,964
987	White County Central Schools	4,852,056	0.133336%	48,676	755,153	1,162,221	149,221	2,115,271	98,818	1,585,743	-	105,966	1,790,527	573,412	23,230	596,642
990	Craighead County Sd Executive	-	0.000000%	-	-	-	-	2,808	-	-	-	26,168	-	-	(8,448)	(8,448)
1000	Lafayette County School District	4,790,579	0.131647%	48,059	745,585	1,147,496	23,082	1,964,222	97,566	1,565,651	-	219,583	1,882,800	566,147	(69,476)	496,672
1001	Cedar Ridge School District	6,207,770	0.170592%	62,277	966,151	1,486,958	122,780	2,638,165	126,429	2,028,816	-	580,190	2,735,436	733,630	(88,921)	644,709
1002	Cleveland County School District	6,625,430	0.182069%	66,467	1,031,153	1,587,001	387,610	3,072,230	134,936	2,165,315	-	8,277	2,308,528	782,989	93,101	876,090
1003	Deer/ Mt. Judea School District	2,736,572	0.075202%	27,453	425,908	655,496	64,013	1,172,871	55,734	894,363	-	535,709	1,485,806	323,406	(128,568)	194,838
1004	Emerson-Taylor-Bradley School	7,767,189	0.213445%	77,921	1,208,852	1,860,488	240,256	3,387,517	158,189	2,538,463	-	50,572	2,747,225	971,921	94,227	1,012,148
1005	Hillcrest School District	3,078,009	0.084585%	30,879	479,048	737,281	180,202	1,427,409	62,688	1,005,951	-	-	1,068,639	363,757	52,737	416,494
1006	Ouchita River School District	4,818,509	0.132414%	48,340	749,932	1,154,186	259,910	2,212,367	98,135	1,574,779	-	127,286	1,800,200	569,448	4,742	574,190
1008	Ozark Mountain School District	5,162,535	0.141868%	51,791	803,475	1,236,591	58,238	2,150,095	105,142	1,687,213	-	311,352	2,103,707	610,105	(51,007)	559,098
1009	Two Rivers School District	5,729,462	0.157448%	57,478	891,709	1,372,388	224,246	2,545,821	116,688	1,872,496	-	254,310	2,243,494	677,104	9,341	686,444
1010	Searcy County School District	6,273,820	0.172407%	62,939	976,430	1,502,779	107,405	2,649,554	127,775	2,050,402	-	327,097	2,505,273	741,436	(70,175)	671,261
1011	Lawrence County School District	5,896,152	0.162028%	59,150	917,652	1,412,316	84,302	2,473,420	120,083	1,926,973	-	478,302	2,525,358	696,803	(247,099)	449,704
1045	Highland Public School District	10,085,501	0.277153%	101,178	1,569,664	2,415,798	219,457	4,306,097	205,404	3,296,131	-	18,074	3,519,609	1,191,897	85,692	1,277,589
1074	Cross County School District	4,620,241	0.126966%	46,350	719,074	1,106,694	228,130	2,100,250	94,097	1,509,982	-	163,680	1,767,759	546,017	(1,333)	544,683
1091	Westside Consolidated School District	11,187,229	0.307429%	112,231	1,741,132	2,679,697	420,979	4,954,038	227,843	3,656,196	-	285,818	4,169,857	1,322,099	11,342	1,333,441
1092	Pea Ridge School District	13,835,963	0.380217%	138,803	2,153,370	3,314,152	1,558,447	7,164,772	281,788	4,521,852	-	-	4,803,640	1,635,124	549,133	2,184,257
1093	Jacksonville North Pulaski School District	26,718,074	0.734222%	268,037	4,158,286	6,399,827	17,484,981	28,311,131	544,149	8,731,968	-	-	9,276,116	3,157,523	4,972,798	8,130,320
1114	Riverview School District	7,839,211	0.215424%	78,643	1,220,061	1,877,740	100,035	3,276,480	159,656	2,562,001	-	213,597	2,935,254	926,432	(43,856)	882,577
1165	Caddo Hills School District	4,033,297	0.110836%	40,462	627,725	966,103	153,829	1,788,119	82,143	1,318,157	-	119,400	1,519,701	476,652	(32,340)	444,312
1293	South Conway County School District	14,491,068	0.398220%	145,375	2,255,327	3,471,071	574,881	6,446,654	295,130	4,735,953	-	306,541	5,337,623	1,712,540	80,237	1,792,780
1307	Southwest Arkansas Education Co-Op	2,726,392	0.074922%	27,351	424,324	653,058	150,076	1,254,809	55,527	891,036	-	-	946,563	322,203	55,738	377,941
1308	Southeast Arkansas Education Service Co-Op	8,081,291	0.222077%	81,072	1,257,737	1,935,726	186,314	3,460,849	164,586	2,641,118	-	402,408	3,208,112	955,041	15,187	970,228
1321	Westside School District	4,296,025	0.118056%	43,098	668,615	1,029,034	-	1,740,747	87,494	1,604,011	-	189,598	1,681,114	507,701	(59,116)	448,585
1330	Guy Fenter Education Service Co-Op	3,185,749	0.087546%	31,960	495,816	763,088	398,123	1,688,987	64,882	1,041,163	-	152,169	1,258,213	376,490	33,585	410,075
1332	Northcentral Arkansas Education Service Co-Op	3,036,475	0.083443%	30,462	472,584	727,332	58,681	1,289,059	61,842	992,377	-	305,305	1,359,524	358,848	(45,085)	313,764
1333	Buffalo Island Central School District	4,949,526	0.136015%	49,654	770,323	1,185,569	-	2,005,545	100,804	1,617,598	-	329,187	2,047,588	584,931	(92,531)	492,401
1335	Rector School District	3,866,219	0.106245%	38,786	601,722	926,082	72,128	1,638,718	78,741	1,263,553	-	109,800	1,452,093	456,907	1,741	458,648
1336	Ozarks Unlimited Resource Educational Service Co-Op	4,446,654	0.122196%	44,609	692,058	1,065,115	105,774	1,907,556	90,562	1,453,250	-	186,642	1,730,454	525,502	(38,990)	486,512
1337	Northeast Arkansas Education Co-Op	3,651,642	0.100348%	36,633	568,326	874,684	231,247	1,710,891	74,370	1,193,425	-	341,472	1,609,268	431,548	(40,907)	390,642
1338	Dawson Education Service Co-Op	9,632,578	0.264707%	96,634	1,499,173	2,307,308	986,983	4,890,099	196,180	3,148,107	-	189,025	3,533,312	1,138,371	179,952	1,318,323
1339	Arch Ford Education Service Co-Op	14,921,528	0.410049%	149,693	2,322,322	3,574,180	2,819,918	8,866,114	303,897	4,876,635	-	-	5,180,532	1,763,415	951,827	2,715,242
1342	Western Yell County School District	2,892,146	0.079477%	29,014	450,121	692,761	100,168	1,272,064	58,902	945,208	-	239,981	1,244,091	341,792	(23,167)	318,624
1343	Nevada School District	3,154,707	0.086692%	31,648	490,985	755,652	135,039	1,413,325	64,250	1,031,017	-	28,848	1,124,115	372,821	37,865	410,686
1344	Paragood School District	21,031,524	0.577954%	210,989	3,273,256	5,037,718	884,857	9,406,820	428,335	6,873,497	-	-	7,301,831	2,485,490	306,114	2,791,604
1345	Wilbur D Mills Education Service Co-Op	3,693,292	0.101493%	37,051	574,808	884,661	154,059	1,650,579	75,219	1,207,037	-	24,094	1,306,350	436,471	50,472	486,942
1346	Izard County Consolidated School District	3,647,183	0.100226%	36,589	567,632	873,616	37,293	1,515,129	74,280	1,191,968	-	163,889	1,430,137	431,021	(25,882)	405,140
1347	Midland School District	3,822,158	0.105034%	38,344	594,864	915,528	98,957	1,647,693	77,843	1,249,153	-	48,708	1,375,704	451,700	5,054	456,754
1348	Riverside School District	5,189,348	0.142605%	52,060	807,648	1,243,014	49,399	2,152,120	105,688	1,695,976	-	317,491	2,119,155	613,273	(78,849)	534,424
1349	Arkansas River Education Service Co-Op	4,809,593	0.132169%	48,250	748,544	1,152,550	525,464	2,474,309	97,954	1,571,865	-	22,540	1,692,359	568,394	128,880	697,275
1350	Great Rivers Education Service Co-Op	3,219,658	0.088477%	32,300	501,094	771,210	122,209	1,426,813	65,573	1,052,245	-	148,424	1,266,241	380,497	(53,654)	326,843
1351	Northwest Arkansas Education Service Co-Op	4,097,505	0.112601%	41,106	637,718	981,482	623,424	2,283,731	83,451	1,339,141	-	14,148	1,436,740	484,240	157,408	641,648



# Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2018

Employer ID	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
		Net Pension Liability	Employer Allocation Percentage	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	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	
1353	Dequeen-Mena Education Service	\$ 6,015,145	0.165298%	\$ 60,344	\$ 936,171	\$ 1,440,818	\$ 137,946	\$ 2,575,280	\$ 122,506	\$ 1,965,862	\$ -	\$ 243,650	\$ 2,332,018	\$ 710,865	\$ (14,112)	\$ 696,753
1354	Crowley'S Ridge Educational Service Co-Op	4,699,786	0.129152%	47,148	731,544	1,125,748	593,293	2,497,644	93,717	1,535,978	-	-	1,631,696	555,417	222,312	777,729
1355	South Central Service Co-Op	3,064,105	0.084203%	30,739	476,884	733,950	217,228	1,458,802	62,405	1,001,407	-	8,895	1,072,706	362,114	56,145	418,259
1359	Conway Vocational Center	1,981,007	0.054439%	19,874	308,315	474,514	54,930	857,633	40,346	647,430	-	88,160	775,936	234,114	3,546	237,660
1362	Jonesboro Vocational Center	1,233,432	0.033895%	12,374	191,966	295,446	67,555	567,341	25,120	403,109	-	3,949	432,178	145,766	16,058	161,824
1363	Monticello Vocational Center	615,981	0.016927%	6,180	95,869	147,547	19,841	269,436	12,545	201,314	-	23,418	237,778	72,796	5,765	78,561
1364	East Pointsett County School District	4,743,185	0.130344%	47,584	738,209	1,136,143	53,551	1,975,488	96,601	1,550,162	-	158,248	1,805,011	560,546	(60,619)	500,377
1365	North Central Career Center	272,112	0.007478%	2,730	42,350	65,180	55,339	165,599	5,542	88,931	-	71,510	165,983	32,158	(29,368)	2,790
1366	River Valley Career Academy	402,107	0.011050%	4,034	62,582	96,317	35,891	198,825	8,189	131,416	-	22,398	162,004	47,521	7,520	55,041
1371	Metropolitan Vocational Center	2,365,727	0.065011%	23,733	368,192	566,667	774,021	1,732,612	48,181	773,164	-	110,502	931,847	279,580	161,917	441,497
1372	Texarkana Career And Technological Center	551,743	0.015162%	5,535	85,871	132,160	7,836	231,402	11,237	180,320	-	88,849	280,406	65,205	(16,053)	49,152
1373	Warren Vocational Center	756,053	0.020777%	7,585	117,669	181,099	-	306,352	15,398	247,092	-	134,078	396,568	89,350	(44,644)	44,706
1991	Centerpoint School District	6,428,292	0.176652%	64,889	1,000,472	1,539,780	308,005	2,912,746	130,921	2,100,886	-	77,756	2,309,563	759,691	43,072	802,763
2000	Arkansas Arts Academy Charter	4,309,623	0.118430%	43,234	670,731	1,032,292	328,711	2,074,969	87,771	1,408,466	-	-	1,496,237	509,308	115,932	625,240
2001	Academics Plus Charter School	5,825,066	0.160075%	58,437	906,588	1,395,288	1,587,164	3,947,478	118,635	1,903,741	-	-	2,022,376	688,402	485,561	1,173,963
2002	Kipp Delta College Preparatory Charter	11,093,154	0.304844%	111,287	1,726,491	2,657,163	1,133,142	5,628,082	225,927	3,625,451	-	363,784	4,215,161	1,310,981	396,111	1,707,992
2003	Imboden Area Charter School	383,276	0.010533%	3,845	59,651	91,807	13,226	168,529	7,806	139,888	-	6,821	139,888	45,295	984	46,279
2006	Has Hall Academy Charter - Fayetteville	4,014,882	0.110330%	40,277	624,859	961,692	1,978,086	3,604,914	81,768	1,312,139	-	5,947	1,399,854	474,476	469,524	944,000
2007	Lisa Academy Charter	10,583,897	0.290849%	106,178	1,647,232	2,535,179	3,651,807	7,940,397	215,555	3,459,016	-	-	3,674,571	1,250,797	1,319,859	2,570,656
2008	Arkansas Virtual Academy Charter	4,398,319	0.120867%	44,124	684,535	1,053,537	1,692,192	3,474,388	89,578	1,437,453	-	-	1,527,031	519,790	558,251	1,078,041
2012	Covenant Keepers Charter School	762,349	0.020950%	7,648	118,649	182,607	14,996	323,900	15,526	249,150	-	138,789	403,465	90,094	(49,694)	40,400
2016	E-Stem Public Charter School	9,478,030	0.260460%	95,084	1,475,120	2,270,289	1,772,021	5,612,514	193,033	3,097,598	-	15,112	3,305,743	1,120,107	421,164	1,541,270
2017	Lisa Academy-North Little Rock	-	0.000000%	-	-	-	-	-	-	-	-	-	871,253	-	(519,159)	-
2019	Little Rock Preparatory Academy	1,638,135	0.045017%	16,434	254,952	392,385	177,328	841,099	33,363	535,373	-	262,094	830,831	193,594	(20,108)	173,485
2020	Jacksonville Lighthouse Charter School	4,545,221	0.124904%	45,598	707,399	1,088,725	264,729	2,106,451	92,569	1,485,464	-	185,547	1,763,580	537,151	105,538	642,689
2022	Pine Bluff Lighthouse Charter School	1,670,213	0.045898%	16,756	259,945	400,069	236,672	913,441	34,016	546,857	-	18,491	598,364	197,385	89,873	287,258
2023	Sia Tech Little Rock Charter	600,120	0.016492%	6,020	93,400	143,748	36,199	279,367	12,222	196,130	-	1,954	210,307	70,922	11,715	82,637
2024	Northwest Arkansas Classical Academy Charter	2,724,345	0.074866%	27,331	424,005	652,567	433,972	1,537,875	55,485	890,367	-	37,193	983,045	321,961	177,615	499,576
2025	Premier High School Of Little Rock Charter	478,560	0.013151%	4,801	74,481	114,630	124,660	318,572	9,746	156,402	-	-	192,396	56,556	(10,250)	46,306
2026	Quest Middle Charter School - Pine Bluff	669,858	0.018408%	6,720	104,254	160,452	133,174	404,600	13,643	218,922	-	16,122	248,686	79,163	43,796	122,960
2027	Exalt Academy Charter School	1,181,349	0.032464%	11,851	183,860	282,971	544,369	1,023,051	24,060	386,087	-	410,147	139,611	214,900	354,511	
2028	Quest Middle Charter School - West Little Rock	858,268	0.023586%	8,610	133,577	205,582	337,606	685,375	17,480	280,498	-	67,007	364,985	101,429	158,861	260,290
2029	Capital City Lighthouse Charter School	1,170,016	0.032152%	11,738	182,096	280,256	711,822	1,185,912	23,829	183,272	-	202,272	608,485	138,272	213,043	351,315
2030	Ozark Montessori Academy Charter - Springdale	1,321,107	0.036305%	13,253	205,611	316,447	759,138	1,294,540	26,906	431,763	-	-	458,669	156,127	236,335	391,763
2031	Rockbridge Montessori Charter School	657,402	0.018066%	6,595	102,315	157,469	413,186	679,565	13,389	214,851	-	108,261	336,501	120,373	198,064	
2032	Has Hall Academy - Bentonville Charter	1,441,953	0.039625%	14,466	224,419	345,393	711,678	1,295,957	29,367	471,257	-	-	500,624	170,409	258,482	428,891
2033	Future School Of Ft. Smith Charter	832,216	0.022870%	8,349	129,523	199,342	568,664	905,878	16,949	271,984	-	-	288,933	98,351	152,104	250,455
2034	Arkansas Connections Academy Charter	1,429,111	0.039273%	14,337	222,421	342,318	1,010,472	1,589,547	29,106	467,060	-	-	496,166	168,891	257,260	426,152
2035	The Excel Center Charter At Goodwill	589,002	0.016186%	5,909	91,670	141,085	452,029	690,692	11,996	192,497	-	-	204,493	69,608	101,902	171,510
4857	Arkansas Activities Association	1,301,193	0.035757%	13,054	202,512	311,677	101,428	628,671	26,501	425,254	-	10,659	462,414	153,774	31,245	185,019
6864	Arkansas Easter Seals	177,762	0.004885%	1,783	27,666	42,580	-	72,029	3,620	58,096	-	129,193	190,909	21,008	(48,788)	(27,781)
6870	Arkansas School Boards Association	60,084	0.001651%	603	9,351	14,392	2,644	26,990	1,224	19,637	-	709	21,569	7,101	744	7,845
6873	First Student	63,154	0.001736%	634	9,829	15,127	23,096	48,686	1,286	20,640	-	4,856	26,783	7,464	11,748	19,212
6875	Arkansas Association Educational Administrators	433,443	0.011911%	4,348	67,459	103,823	46,224	221,854	8,828	141,657	-	337	150,822	51,224	24,345	75,569
9492	Boston Mountain Educational Co-Op	2,125,681	0.058414%	21,325	330,832	509,168	243,941	1,105,266	43,292	694,712	-	446,877	1,184,882	251,211	(23,543)	227,669
1-005	University Of Arkansas - Monticello	1,077,777	0.029618%	10,812	167,741	258,162	-	436,715	21,950	352,238	-	432,919	807,107	127,371	(143,958)	(16,587)
1-006	University Of Arkansas - Pine Bluff	97,030	0.002666%	973	15,101	23,242	-	39,316	1,976	31,711	-	89,726	123,413	11,467	(35,841)	(24,374)
1-008	Arkansas School For The Blind	4,563,102	0.125396%	45,777	710,182	1,093,008	221,912	2,070,878	92,934	1,491,307	-	175,261	1,759,501	539,264	52,066	591,330
1-016	Arkansas School For The Deaf	7,359,008	0.202228%	73,826	1,145,324	1,762,716	409,566	3,391,432	149,876	2,405,062	-	385,607	2,940,545	869,682	(56,251)	813,432
1-017	Arkansas Department Of Education	25,641,488	0.704637%	257,237	3,990,731	6,141,950	299,194	10,689,112	522,223	8,380,119	-	1,090,574	9,992,916	3,090,292	(207,521)	2,822,772

# Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2018

Employer ID	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
		Net Pension Liability	Employer Allocation Percentage	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	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
1-025	Henderson State University	\$ 1,138,664	0.031291%	\$ 11,423	\$ 177,217	\$ 272,746	\$ -	\$ 461,386	\$ 23,190	\$ 372,137	\$ -	\$ 717,690	\$ 1,113,017	\$ 134,567	\$ (298,697)	\$ (164,131)
1-028	Arkansas State University- Beebe	1,673,447	0.045987%	16,788	260,448	400,844	-	670,080	34,082	546,914	-	804,310	1,385,306	197,767	(235,800)	(38,033)
1-029	Arkansas State University- Newport	1,199,470	0.032962%	12,033	186,680	287,311	54,355	540,379	24,429	392,009	-	226,295	642,733	141,752	(39,553)	102,199
1-045	Arkansas Tech University	4,292,979	0.117973%	43,067	668,141	1,028,305	-	1,739,513	87,432	1,403,026	-	532,379	2,022,837	507,341	(139,321)	368,020
1-051	Southern Arkansas University	3,641,944	0.100082%	36,536	566,817	872,361	152,994	1,628,708	74,173	1,190,256	-	65,043	1,329,472	430,402	3,537	433,940
1-052	Arkansas State University- Mt. Home	123,354	0.003390%	1,237	19,198	29,547	1,260	51,243	2,512	40,314	-	190,082	232,909	14,578	(69,379)	(54,801)
1-053	Arkansas State University	5,775,793	0.158721%	57,943	898,920	1,383,486	-	2,340,348	117,632	1,887,637	-	1,135,990	3,141,259	682,579	(408,041)	274,538
1-054	University Of Central Arkansas	10,136,245	0.278548%	101,687	1,577,562	2,427,952	-	4,107,201	206,438	3,312,715	-	1,749,699	5,268,852	1,197,894	(561,467)	636,427
1-115	Arkansas Department Of Career Education (Rehab)	11,983,108	0.329300%	120,215	1,864,999	2,870,325	925,305	5,780,855	244,052	3,916,304	-	4,160,356	1,416,155	383,560	1,799,715	5,777
1-197	Southeast Arkansas College	2,566,484	0.070528%	25,747	399,436	614,754	-	1,163,851	52,270	838,775	-	264,995	1,156,039	303,305	5,477	308,782
1-202	Arkansas Teacher Retirement System	5,238,586	0.143958%	52,554	815,311	1,254,808	212,280	2,334,953	106,691	1,712,068	-	1,818,759	619,092	88,734	707,286	-
1-220	U Of A Community College - Morrilton	2,003,949	0.055069%	20,104	311,886	480,009	26,688	838,687	40,813	654,928	-	256,759	952,500	236,825	(56,502)	180,323
1-224	Arkansas Educational Tv Network	4,720,084	0.129710%	47,352	734,613	1,130,610	111,401	2,023,977	96,131	1,542,612	-	418,668	2,057,410	557,816	(51,042)	506,774
1-249	U Of A Community College - Hope	816,790	0.022446%	8,194	127,122	195,647	-	330,963	16,635	266,942	-	294,947	578,524	96,528	(105,445)	(8,917)
1-254	Phillips Community College - U Of A	148,098	0.004070%	1,486	23,049	35,474	38,918	98,927	3,016	48,401	-	336,647	388,065	17,502	(92,138)	(74,636)
1-256	University Of Arkansas - Fort Smith	569,521	0.015651%	5,713	88,638	136,418	-	230,769	11,599	186,130	-	383,939	581,669	67,306	(127,065)	(59,760)
1-268	Southern Arkansas University Tech	1,897,433	0.052142%	19,035	295,308	454,495	-	768,839	38,644	620,117	-	534,113	1,192,874	224,237	(191,480)	32,758
1-274	Crowleys Ridge Technical Institute	256,179	0.007040%	2,570	39,871	61,363	-	103,804	5,217	87,724	-	307,822	396,764	30,275	(93,420)	(63,144)
1-290	Pulaski Technical College	5,694,724	0.156493%	57,130	886,302	1,364,067	-	2,307,499	115,981	1,861,143	-	1,386,326	3,363,449	672,998	(368,948)	304,051
1-291	College Of The Ouachitas	2,002,208	0.055021%	20,086	311,615	479,592	211,329	1,022,622	40,778	654,359	-	324,296	1,019,433	236,619	(62,711)	173,908
1-294	Arkansas Department Of Career Education (Workforce)	3,915,568	0.107601%	39,281	609,402	937,903	169,829	1,756,415	79,746	1,279,681	-	353,238	1,712,665	462,739	(116,942)	345,797
1-295	Black River Technical College	1,467,831	0.040337%	14,725	228,447	351,592	-	618,449	29,894	479,715	-	113,225	622,834	173,467	(28,788)	144,680
1-314	Ozarka College	608,556	0.016723%	6,105	94,713	145,769	6,694	253,281	12,394	198,888	-	341,883	553,164	71,919	(98,751)	(26,833)
1-315	Rich Mountain Community College	927,821	0.025497%	9,308	144,402	222,243	-	375,953	18,896	303,229	-	442,890	765,015	109,649	(126,963)	(17,314)
1-318	U Of A Community College - Batesville	1,118,176	0.030728%	11,218	174,028	267,839	-	453,084	22,773	365,441	-	375,531	763,745	132,145	(103,371)	28,774
1-320	Phillips Community College - Dewitt	158,921	0.004367%	1,594	24,734	38,067	28,053	92,448	3,237	51,938	-	6,803	61,978	4,739	18,781	23,160
1-321	Northwest Technical Institute	1,562,292	0.042932%	15,673	243,148	374,219	235,354	868,394	31,818	510,586	-	9,417	551,822	184,631	67,146	251,777
1-327	Cossatot Community College - U Of A	1,092,854	0.030032%	10,964	170,087	261,773	-	442,824	22,257	357,165	-	372,512	751,935	129,153	(114,362)	14,791
1-328	Arkansas Correctional School	6,573,813	0.180651%	65,949	1,023,120	1,574,637	271,943	2,935,649	133,884	2,148,445	-	24,253	2,306,583	776,888	85,827	862,715
1-329	North Arkansas College	4,083,515	0.112216%	40,966	635,541	978,132	-	1,654,638	83,166	1,334,569	-	576,191	1,993,926	482,587	(205,443)	277,144
1-330	National Park Community College	2,314,416	0.063601%	23,218	360,206	554,376	112,670	1,050,470	47,136	756,395	-	374,707	1,178,238	273,516	(141,490)	132,026
1-331	East Arkansas Community College	1,464,135	0.040235%	14,688	227,872	350,707	12,799	606,066	29,819	478,507	-	36,095	544,420	173,030	(2,711)	170,320
1-335	Arkansas Northeastern College	2,589,716	0.071166%	25,880	403,052	620,319	131,885	1,181,237	52,743	846,368	-	266,918	1,166,028	306,051	(1,537)	304,513
1-344	South Arkansas Community College	1,905,254	0.052357%	19,114	296,525	456,369	40,960	812,968	38,803	622,673	-	462,297	1,123,773	225,162	(165,197)	59,245
1-364	Arkansas State University- Mid South Cc	483,553	0.013288%	4,851	75,258	115,826	-	195,936	9,848	158,034	-	304,209	472,092	57,146	(101,662)	(44,516)
1-386	Riverside Vocational Technical School	777,736	0.021372%	7,802	121,043	186,292	96,166	411,305	15,840	254,179	-	28,291	298,310	91,912	21,666	113,578
1-388	Northwest Arkansas Community College	3,643,255	0.100118%	36,549	567,020	872,675	-	1,476,245	74,200	1,190,684	-	349,046	1,613,930	430,557	(141,614)	288,943
1-389	University Of Arkansas - Fayetteville	892,286	0.024520%	8,951	138,871	213,731	-	361,554	18,173	291,616	-	464,094	773,882	105,450	(166,306)	(60,856)
1-390	University Of Arkansas - Little Rock	357,465	0.009823%	3,586	55,634	85,624	-	144,844	7,280	116,826	-	124,901	249,007	42,245	(34,217)	8,028
1-391	Arkansas Department Of Higher Education	601,329	0.016525%	6,033	93,588	144,037	164,105	407,763	12,247	368,222	-	36,822	245,594	71,065	39,805	110,870
1-392	South Arkansas Developmental Center	4,099,403	0.112653%	41,125	638,013	981,937	123,800	1,784,876	83,490	1,339,762	-	59,920	1,483,172	484,465	37,469	521,934
1-399	Arkansas School For Math, Sciences & Arts	810,504	0.022273%	8,131	126,143	194,141	-	328,416	16,507	264,888	-	223,240	504,635	95,785	(104,031)	(8,246)
1-400	University Of Arkansas For Medical Sciences	209,653	0.005761%	2,103	32,629	50,219	8,519	93,470	4,270	68,519	-	116,016	188,804	24,777	(25,153)	(376)
1-401	Arkansas Economic Development Commission	78,671	0.002162%	789	12,244	18,844	1,398	33,276	1,602	25,711	-	35,366	62,679	9,297	(14,953)	(6,565)
1-402	University Of Arkansas Cooperative Extension	282,531	0.007764%	2,834	43,972	67,675	-	114,481	5,754	92,336	-	61,025	159,116	33,389	(26,879)	6,510
1-403	Dhs-Division Of Youth Services	211,880	0.005823%	2,126	32,976	50,752	-	85,854	4,315	69,246	-	115,131	188,693	25,400	(37,667)	(12,627)
<b>TOTAL</b>		<b>\$ 3,638,962,119</b>	<b>100.000000%</b>	<b>\$ 36,506,231</b>	<b>\$ 566,352,407</b>	<b>\$ 871,646,947</b>	<b>\$ 137,797,335</b>	<b>\$ 1,612,302,920</b>	<b>\$ 74,112,238</b>	<b>\$ 1,189,281,080</b>	<b>\$ -</b>	<b>\$ 137,797,335</b>	<b>\$ 1,401,190,653</b>	<b>\$ 430,049,909</b>	<b>\$ 0</b>	<b>\$ 430,049,909</b>

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

## SECTION D

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### SCHEDULE OF DEFERRED RESOURCES BY EMPLOYER BY YEAR

# Schedule of Deferred Resources by Employer by Year as of June 30, 2018

		Schedule of Deferred Inflows and Outflows							
Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows					Thereafter	Total
			2019	2020	2021	2022	2023		
106	Cotter Public Schools	0.119717%	\$ 262,201	\$ 139,748	\$ (156,344)	\$ (35,121)	\$ (5,742)	\$ -	\$ 204,741
108	Rogers Public Schools	3.027964%	7,567,534	4,306,138	(3,373,918)	(136,511)	164,499	-	8,527,742
109	Gravette School District	0.358697%	978,669	587,849	(355,893)	(26,135)	7,952	-	1,192,441
110	Siloam Springs School District	0.805340%	2,178,284	1,330,185	(725,964)	36,987	67,615	-	2,887,107
111	Hermitage Public School District	0.092794%	237,461	136,868	(89,964)	6,555	3,441	-	294,360
113	Warren School District	0.282368%	527,110	254,070	(366,290)	(72,191)	(29,654)	-	313,046
115	Berryville Public Schools	0.350966%	819,013	453,263	(432,289)	(98,461)	(21,254)	-	720,273
116	Lakeside School District	0.213352%	208,640	5,393	(431,018)	(91,487)	(8,076)	-	(316,547)
117	Gurdon Public Schools	0.142323%	236,542	80,228	(294,895)	(123,360)	(31,803)	-	(133,287)
119	Arkadelphia Public Schools	0.392257%	938,665	537,443	(398,343)	(49,311)	(26,602)	-	1,001,852
121	Woodlawn School District	0.094955%	231,725	139,403	(82,656)	4,071	4,391	-	296,935
123	Magnolia School District	0.553793%	1,269,422	724,719	(596,812)	(66,357)	2,679	-	1,333,651
125	Alma School District	0.582876%	1,357,221	755,150	(661,017)	(66,456)	(889)	-	1,384,010
126	Mountainburg Public Schools	0.131495%	280,623	154,306	(152,859)	(32,042)	(8,537)	-	241,491
129	Greenbrier Public Schools	0.637515%	1,714,718	1,041,562	(554,397)	15,413	15,709	-	2,233,004
130	Ozark Public Schools	0.332483%	694,217	363,425	(424,291)	(75,023)	(9,383)	-	548,945
131	Cutter Morning Star Public Schools	0.090048%	156,013	70,990	(128,020)	(28,663)	(6,889)	-	63,430
132	Lakeside School District	0.604382%	1,783,607	1,153,801	(390,559)	66,812	32,516	-	2,646,177
133	Fountain Lake School District	0.272905%	681,211	377,222	(333,739)	(37,135)	4,541	-	692,100
134	Hot Springs School District	0.741101%	695,305	16,200	(1,484,676)	(263,341)	33,662	-	(1,002,850)
135	Jessieville Public School District	0.162913%	363,345	206,541	(193,629)	(58,947)	(14,520)	-	302,791
136	Lake Hamilton School District	0.774761%	1,824,026	1,036,187	(897,004)	(82,431)	51,567	-	1,932,345
139	Sheridan School District	0.692431%	1,655,411	915,287	(825,692)	(93,519)	5,629	-	1,657,117
141	Hope Public Schools	0.454256%	836,866	403,156	(630,195)	(172,708)	(53,213)	-	383,908
143	Spring Hill School District	0.093849%	230,225	115,985	(102,750)	34,073	10,499	-	288,030
144	Bismarck School District	0.173959%	385,706	211,114	(210,351)	(29,813)	1,637	-	358,294
145	Mineral Springs School District	0.134897%	551,785	377,778	(52,006)	16,213	2,848	-	896,619
150	Jackson County School District	0.160477%	428,572	266,831	(149,317)	(19,408)	5,032	-	531,711
153	White Hall School District	0.512109%	1,057,935	527,395	(743,367)	(177,194)	(23,689)	-	641,080
154	Watson Chapel School District	0.501222%	1,133,152	680,249	(422,932)	2,698	4,775	-	1,397,942
159	Dollarway School District	0.236509%	236,377	(57,557)	(670,573)	(182,270)	(10,215)	-	(684,238)
161	Clarksville School District	0.487639%	1,101,676	579,091	(659,599)	(172,701)	(48,238)	-	800,230
163	Lamar School District	0.215066%	580,037	346,980	(208,596)	1,419	12,808	-	732,647
165	Hoxie Public Schools	0.167416%	419,140	238,616	(188,888)	(21,433)	(1)	-	447,434
172	Lee County School District	0.172014%	81,900	(47,305)	(307,199)	(48,089)	(10,908)	-	(331,601)
178	Ashdown School District	0.259855%	471,170	213,576	(367,971)	(53,273)	(6,377)	-	257,126
180	Booneville School District	0.229746%	411,790	186,873	(322,394)	(41,586)	(1,697)	-	232,985
181	Magazine School District	0.111865%	317,793	199,032	(90,496)	(1,107)	1,432	-	426,654
182	Flippin School District	0.157500%	330,410	167,608	(227,069)	(63,154)	(12,446)	-	195,349
184	Texarkana School District	0.858210%	1,624,302	772,611	(1,181,304)	(151,759)	2,442	-	1,066,291
185	Osceola School District	0.247929%	495,980	264,342	(321,445)	(99,280)	(24,299)	-	315,299
186	Mount Ida Public Schools	0.090160%	216,964	123,731	(97,969)	(10,914)	(974)	-	230,838
188	Prescott Public Schools	0.176155%	408,949	233,062	(186,670)	5,573	18,062	-	478,977
192	Perryville School District	0.166164%	354,677	178,844	(240,683)	(42,744)	3,804	-	253,898
195	Marvell - Elaine School District	0.111811%	22,736	(54,926)	(197,484)	(25,157)	(9,912)	-	(264,743)
196	Helena-West Helena Schools	0.296673%	173,394	(126,678)	(710,142)	(184,111)	(47,755)	-	(895,292)
197	Kirby School District	0.064484%	126,830	59,127	(93,097)	(5,818)	5,077	-	92,119
203	Marked Tree School District	0.095588%	159,194	59,441	(156,778)	(62,925)	(33,876)	-	(34,945)
208	Mena Public Schools	0.290395%	440,218	163,089	(513,211)	(160,261)	(24,439)	-	(94,602)
209	Russellville School District	1.063697%	2,309,088	1,198,482	(1,384,956)	(196,732)	(9,452)	-	1,916,429

# Schedule of Deferred Resources by Employer by Year as of June 30, 2018

		Schedule of Deferred Inflows and Outflows							
Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows					Thereafter	Total
			2019	2020	2021	2022	2023		
210	Little Rock School District	5.728842%	\$ 7,105,161	\$ 1,538,333	\$ (11,047,652)	\$ (3,086,930)	\$ (588,007)	\$ -	\$ (6,079,095)
211	Pulaski County Special School District	2.944589%	(200,183)	(2,750,213)	(8,905,631)	(3,179,955)	(198,612)	-	(15,234,594)
212	North Little Rock School Distr	1.849918%	4,045,871	2,254,882	(1,887,663)	36,414	65,989	-	4,515,494
213	Forrest City School District	0.537849%	614,731	69,691	(1,067,487)	(204,940)	(23,624)	-	(611,628)
214	Bauxite School District	0.245948%	621,009	340,980	(341,143)	(109,853)	(27,544)	-	483,449
215	Benton School District	0.832942%	2,076,797	1,157,429	(1,075,975)	(219,061)	(7,171)	-	1,932,019
216	Bryant Public Schools	1.624174%	4,847,592	3,123,122	(1,039,980)	346,609	190,536	-	7,467,879
219	Lavaca Public Schools	0.155190%	309,087	162,956	(183,933)	(19,461)	1,158	-	269,808
220	Hartford School District	0.000000%	(445,960)	(444,251)	(258,045)	-	-	-	(1,148,256)
221	Greenwood School District	0.702394%	1,885,228	1,130,287	(663,403)	(2,841)	24,917	-	2,374,188
222	Mansfield School District	0.159942%	333,096	188,998	(153,742)	12,820	13,852	-	395,025
224	Dequeen Public Schools	0.453529%	946,109	532,970	(477,161)	(61,672)	(9,575)	-	930,671
227	Strong-Huttig School District	0.076352%	92,158	42,224	(97,073)	(19,846)	2,644	-	20,108
228	Junction City School District	0.117853%	258,541	137,293	(138,591)	(10,074)	(607)	-	246,563
230	Shirley School District	0.077511%	91,072	13,608	(187,371)	(85,845)	(15,562)	-	(184,098)
232	Prairie Grove School District	0.320779%	753,013	429,166	(349,858)	(29,727)	8,056	-	810,650
233	Fayetteville Public Schools	2.280753%	5,909,725	3,729,764	(1,443,941)	903,834	513,512	-	9,612,894
234	Farmington Public Schools	0.430515%	1,328,018	861,061	(283,883)	51,938	32,152	-	1,989,285
235	Elkins School District	0.199917%	427,194	174,409	(351,203)	(45,707)	(2,719)	-	201,973
237	Lincoln Consolidated School District	0.200114%	209,867	24,685	(406,498)	(113,389)	(11,394)	-	(296,730)
238	Greenland School District	0.162771%	368,402	185,726	(236,749)	(63,325)	(18,921)	-	235,132
239	Springdale Public Schools	4.642746%	12,942,486	7,770,891	(4,608,411)	(403,933)	10,764	-	15,711,797
240	West Fork School District	0.179737%	219,144	44,530	(356,954)	(116,697)	(27,115)	-	(237,092)
242	Mc Crory School District	0.123079%	287,528	157,153	(141,513)	(5,698)	3,478	-	300,948
245	Danville Public Schools	0.166445%	395,764	220,503	(203,923)	(52,081)	(14,523)	-	345,741
246	Dardanelle Public Schools	0.394343%	1,024,463	597,929	(426,907)	(64,110)	(9,832)	-	1,121,543
250	Cossatot River School District	0.205527%	452,393	239,861	(277,091)	(62,623)	(6,470)	-	346,069
251	South Pike County School District	0.143352%	362,204	220,624	(127,383)	700	7,510	-	463,655
330	Monticello School District	0.358875%	443,509	83,098	(781,959)	(294,720)	(57,630)	-	(607,702)
331	Mammoth Spring School District	0.090222%	223,199	127,922	(93,144)	(4,070)	110	-	254,017
333	Batesville School District	0.616493%	1,565,218	903,630	(676,909)	(78,738)	28	-	1,713,230
335	Hackett School District	0.165747%	730,162	564,260	(10,117)	(81,893)	(21,099)	-	1,181,314
336	Beebe Public School District	0.604257%	1,433,004	807,882	(727,728)	(120,182)	8,260	-	1,401,236
337	Bald Knob Public Schools	0.232388%	462,219	227,444	(334,792)	(114,788)	(40,620)	-	199,462
350	Fort Smith Public Schools	3.170488%	7,973,017	4,543,352	(3,628,546)	(534,897)	(57,368)	-	8,295,557
351	El Dorado Public Schools	0.728539%	1,594,314	896,387	(841,765)	(183,061)	(32,234)	-	1,433,640
360	Heber Springs School District	0.300869%	698,567	351,986	(452,994)	(118,842)	(27,823)	-	450,894
365	Barton-Lexa School District	0.153018%	372,595	205,829	(198,697)	(43,598)	(4,338)	-	331,791
375	Earle School District	0.125651%	80,968	(21,469)	(258,563)	(96,458)	(28,819)	-	(324,341)
376	West Memphis School District	1.019756%	1,915,044	938,612	(1,517,057)	(608,649)	(191,221)	-	536,729
384	Hamburg School District	0.335362%	616,508	246,623	(591,170)	(168,365)	(40,920)	-	62,676
385	Bentonville Public Schools	3.430009%	10,616,442	6,977,773	(1,802,371)	852,023	348,794	-	16,992,661
386	Paris School District	0.208619%	441,052	228,229	(266,829)	(44,642)	(9,168)	-	348,643
393	Corning School District	0.158678%	293,394	147,954	(204,043)	(41,854)	(7,609)	-	187,840
394	Jonesboro Public Schools	1.154166%	3,523,367	2,269,279	(877,079)	51,590	97,127	-	5,064,284
395	Sloan-Hendrix School District	0.112918%	215,867	104,346	(167,975)	(63,114)	(21,298)	-	67,825
396	Camden-Fairview School District	0.489851%	1,142,780	188,188	(605,933)	(79,369)	(3,659)	-	1,072,006
404	Lonoke School District	0.322506%	730,878	398,115	(380,833)	(26,711)	11,321	-	732,771
416	Crossett School District	0.301509%	566,202	280,114	(410,740)	(70,480)	2,377	-	367,473
434	Riverview School District	0.262846%	377,887	117,586	(477,873)	(148,838)	(39,668)	-	(170,906)

# Schedule of Deferred Resources by Employer by Year as of June 30, 2018

		Schedule of Deferred Inflows and Outflows							
Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows					Thereafter	Total
			2019	2020	2021	2022	2023		
443	Searcy School District	0.731829%	\$ 1,793,877	\$ 1,035,648	\$ (770,998)	\$ (72,971)	\$ (2,182)	\$ -	\$ 1,983,374
451	Harrison School District	0.498536%	965,607	491,275	(641,448)	(169,834)	(60,157)	-	585,443
453	Harrisburg School District	0.267680%	617,996	344,721	(335,126)	(82,677)	(11,588)	-	533,326
458	Harmony Grove School District	0.180576%	315,499	140,030	(281,155)	(83,359)	(19,449)	-	71,565
463	Clarendon School District	0.121910%	297,536	166,829	(141,032)	(14,912)	884	-	309,306
471	Norfolk School District	0.093691%	213,487	111,110	(127,622)	(24,351)	(3,574)	-	169,051
479	Conway Public Schools	1.902053%	4,217,663	2,317,618	(2,275,650)	(408,435)	(56,256)	-	3,794,942
480	Charleston Public Schools	0.163685%	441,877	270,946	(151,342)	(19,589)	(2,909)	-	538,983
484	Harmony Grove School District	0.202056%	564,562	344,754	(200,483)	(49,532)	(16,173)	-	643,127
486	Palestine-Wheatley School Dist	0.117406%	338,988	206,789	(110,471)	(8,175)	294	-	427,425
493	Hazen School District	0.108768%	148,267	39,572	(197,090)	(63,103)	(24,183)	-	(96,536)
501	Maynard School District	0.085845%	156,985	74,664	(110,244)	(9,221)	(287)	-	111,897
502	West Side School District	0.101240%	317,245	205,025	(66,862)	1,131	(2,707)	-	453,831
503	Malvern School District	0.391749%	921,058	497,569	(482,280)	(83,014)	(23,648)	-	829,685
512	Glen Rose School District	0.170084%	334,342	170,326	(220,409)	(31,024)	1,771	-	255,005
513	Waldron Public Schools	0.310249%	682,690	378,561	(379,823)	(77,677)	(3,526)	-	600,225
515	Nashville School District	0.369412%	859,226	485,342	(388,753)	217,548	195,271	-	1,368,633
521	Hampton School District	0.118334%	258,216	144,355	(120,561)	21,307	20,328	-	323,644
530	Mountain View School District	0.325433%	721,415	412,320	(312,167)	10,690	12,023	-	844,282
531	Drew Central School District	0.186581%	555,490	354,175	(155,703)	(3,396)	13,660	-	764,226
535	Mayflower School District	0.202186%	435,974	228,115	(276,698)	(64,567)	(7,846)	-	314,978
536	Southside Bee Branch School District	0.135772%	428,687	281,583	(85,256)	33,751	25,894	-	684,659
538	Gentry Public Schools	0.286117%	621,145	344,023	(338,365)	(83,181)	(22,423)	-	521,198
539	Fordyce Public Schools	0.164182%	485,564	324,523	(78,501)	49,182	26,142	-	806,910
545	Newport Special School District	0.219879%	163,523	(45,215)	(512,855)	(152,117)	(19,116)	-	(565,780)
547	Decatur Public Schools	0.114908%	288,080	172,921	(121,586)	(59,826)	(29,314)	-	250,275
548	Scranton School District	0.076257%	183,085	103,434	(91,519)	(21,251)	(4,260)	-	169,489
552	Cedarville Public School District	0.154747%	324,096	162,359	(238,454)	(56,309)	3,170	-	194,862
555	Concord School District	0.106085%	248,541	136,447	(136,410)	(34,131)	(6,779)	-	207,668
558	Pocahontas Public Schools	0.323874%	837,331	493,477	(339,139)	(42,239)	(1,525)	-	947,906
560	Van Buren School District	1.090214%	2,314,083	1,221,004	(1,387,359)	(214,508)	(2,531)	-	1,930,689
564	County Line Public Schools	0.083677%	199,655	112,716	(85,641)	1,559	2,204	-	230,493
565	Salem School District	0.140985%	371,022	228,839	(121,963)	2,381	8,761	-	489,040
566	Dierks Public Schools	0.107216%	304,425	184,822	(104,695)	(2,119)	7,200	-	389,633
568	Stephens School Dist	0.000000%	(458,699)	(311,090)	-	-	-	-	(769,789)
569	Pottsville School District	0.310170%	829,275	493,568	(284,863)	22,794	17,616	-	1,078,390
571	Piggott School District	0.147713%	360,935	229,989	(112,401)	3,994	11,432	-	493,948
583	Hector School District	0.102951%	153,952	73,174	(127,435)	(29,483)	(8,236)	-	61,971
586	Blytheville Public Schools	0.479424%	820,698	376,013	(716,741)	(225,110)	(55,718)	-	199,142
592	Bearden School District	0.091546%	176,388	80,446	(155,899)	(59,071)	(14,174)	-	27,691
593	Pine Bluff School District	0.792075%	710,072	(88,033)	(1,811,935)	(553,535)	(117,654)	-	(1,861,085)
597	Marmaduke School District	0.138460%	346,931	194,161	(161,916)	(25,500)	(6,728)	-	346,949
601	Fouke School District	0.193731%	440,784	243,132	(216,255)	(8,692)	6,032	-	465,002
602	Horatio School District	0.155408%	372,829	204,693	(180,230)	(11,672)	1,548	-	387,168
606	England Public School District	0.131664%	248,386	117,721	(194,394)	(53,461)	(12,617)	-	105,635
607	Jasper School District	0.196230%	390,936	191,864	(274,583)	(60,964)	(13,482)	-	233,770
608	Trumann School District	0.261981%	533,432	248,166	(424,703)	(136,772)	(36,288)	-	183,834
622	Carlisle School District	0.123824%	287,749	165,245	(126,909)	2,660	9,783	-	338,529
623	Bradford School District	0.093536%	222,200	126,295	(101,023)	(4,334)	3,930	-	247,068
625	Huntsville School District	0.445673%	1,030,798	578,669	(473,745)	4,046	25,008	-	1,164,776

# Schedule of Deferred Resources by Employer by Year as of June 30, 2018

Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows						
			2019	2020	2021	2022	2023	Thereafter	Total
626	Yellville-Summit Public School	0.132705%	\$ 155,524	\$ 19,213	\$ (238,746)	\$ 288	\$ 12,116	\$ -	\$ (51,606)
629	Brookland Public Schools	0.382989%	1,119,771	698,583	(318,165)	2,072	10,015	-	1,512,276
630	Brinkley Public Schools	0.113569%	256,679	148,430	(94,601)	(3,517)	(12,747)	-	294,243
637	Bay School District	0.104301%	258,148	136,533	(148,800)	(41,863)	(11,596)	-	192,423
645	Foreman Public Schools	0.089152%	179,046	90,839	(113,861)	(11,615)	1,509	-	145,918
651	Quitman Public Schools	0.117603%	259,614	131,581	(139,659)	6,913	3,631	-	262,080
656	Wynne Public Schools	0.515084%	1,108,026	564,145	(710,510)	(137,733)	(18,299)	-	805,629
657	Dumas Public Schools	0.281949%	574,830	304,739	(317,220)	(28,775)	(8,500)	-	525,074
658	Manila Public Schools	0.210420%	531,443	310,815	(218,896)	(33,387)	(9,237)	-	580,738
662	Clinton Public Schools	0.280213%	637,122	259,440	(511,364)	(42,705)	12,674	-	355,167
667	Greene County Tech School District	0.665259%	1,514,470	808,987	(911,482)	(288,601)	(79,844)	-	1,043,529
674	Augusta Public Schools	0.097784%	25,787	(36,823)	(150,660)	(805)	437	-	(162,064)
675	Green Forest Public Schools	0.248541%	651,876	395,308	(209,807)	28,112	19,193	-	884,682
676	East End School District	0.115832%	330,786	204,521	(102,817)	(9,722)	(1,732)	-	421,036
677	Dover School District	0.245251%	507,826	273,979	(290,836)	(73,528)	(27,292)	-	390,149
682	Mountain Home Public Schools	0.652671%	1,396,483	716,457	(933,901)	(256,236)	(47,927)	-	874,876
687	Star City School District	0.267694%	420,341	145,537	(512,240)	(183,947)	(40,624)	-	(170,933)
693	Atkins Public Schools	0.189623%	428,828	227,579	(249,742)	(38,684)	1,724	-	369,705
696	Des Arc School District	0.100860%	218,679	115,024	(128,825)	(15,565)	1,936	-	191,250
698	Vilonia School District	0.616652%	1,557,715	891,321	(701,249)	(133,508)	(34,376)	-	1,579,902
702	Nettleton Public Schools	0.665061%	1,469,748	753,508	(952,580)	(174,084)	9,084	-	1,105,675
704	Omaha School District	0.086076%	207,935	120,026	(87,439)	4,196	7,657	-	252,373
705	Cabot Public Schools	1.914322%	4,784,466	2,684,247	(2,227,398)	(279,006)	(30,142)	-	4,932,168
714	Marion School District	0.705616%	1,329,094	633,302	(1,014,919)	(323,193)	(115,579)	-	508,704
715	Mcgehee Public Schools	0.233835%	520,055	276,984	(321,856)	(100,716)	(24,556)	-	349,911
719	Cave City School District	0.226787%	482,659	277,117	(218,622)	1,583	10,215	-	552,952
724	Pangburn School District	0.159590%	377,678	212,632	(187,075)	(36,175)	(6,414)	-	360,645
727	Calico Rock School District	0.077410%	173,163	95,551	(88,449)	(11,396)	(1,495)	-	167,374
731	Dewitt School District	0.231917%	494,738	269,059	(277,041)	(31,263)	7,340	-	462,833
732	Hughes School District	0.000000%	(501,546)	(504,448)	(298,985)	-	-	-	(1,304,979)
735	Alpena School District	0.087101%	193,679	98,987	(124,399)	(33,924)	(9,014)	-	125,329
736	Magnet Cove School District	0.119297%	320,534	201,020	(86,649)	25,876	16,580	-	477,361
746	Stuttgart School District	0.305780%	537,402	275,141	(379,691)	(81,557)	(12,781)	-	338,514
747	Valley Springs Public Schools	0.155010%	278,020	134,346	(197,936)	(36,863)	(12,644)	-	164,924
750	Ouachita Public Schools	0.083255%	189,713	106,054	(87,379)	8,758	9,967	-	227,112
753	Gosnell Public Schools	0.232061%	446,109	237,010	(262,908)	(42,714)	(13,348)	-	364,149
756	Mulberry-Pleasant View Bi-County Public Schools	0.086559%	243,618	159,528	(42,340)	19,114	3,862	-	383,782
757	Poyen School District	0.098237%	257,828	149,599	(109,819)	(9,359)	4,211	-	292,460
765	Eureka Springs Public Schools	0.146014%	318,192	164,160	(190,895)	(24,004)	(110)	-	267,343
771	Southside School District	0.313323%	855,117	517,515	(295,643)	(3,656)	15,065	-	1,088,399
779	Melbourne Public School District	0.153965%	391,592	215,497	(201,579)	(27,572)	5,541	-	383,479
780	Wonderview School District	0.096118%	318,984	220,740	(25,861)	(12,540)	(24,640)	-	476,683
794	Viola School District	0.083733%	201,134	110,976	(107,010)	(22,439)	(2,433)	-	180,228
795	Nemo Vista School District	0.110395%	305,465	189,962	(93,275)	(3,373)	1,636	-	400,415
813	Blevins School District	0.099294%	200,418	105,559	(131,490)	(27,214)	461	-	147,734
820	Parkers Chapel School District	0.132237%	391,150	245,191	(117,252)	(24,056)	(8,423)	-	486,610
847	Rose Bud School District	0.151442%	349,743	182,628	(214,347)	(54,140)	(10,678)	-	253,205
863	Valley View Public Schools	0.469856%	1,113,080	592,463	(642,834)	(139,231)	(18,576)	-	904,902
872	Smackover-Norphlet School District	0.221450%	982,049	598,794	(283,430)	(82,564)	(24,876)	-	1,189,973
873	Genoa Central School District	0.192525%	532,006	335,293	(148,716)	(18,773)	(12,881)	-	686,929

# Schedule of Deferred Resources by Employer by Year as of June 30, 2018

		Schedule of Deferred Inflows and Outflows							
Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows					Thereafter	Total
			2019	2020	2021	2022	2023		
876	Norphlet School Dist	0.000000%	\$ (538,503)	\$ (365,213)	\$ -	\$ -	\$ -	\$ -	\$ (903,716)
956	Bergman Public Schools	0.184439%	471,879	275,976	(199,028)	(33,605)	(6,055)	-	509,167
957	Lead Hill School District	0.065454%	135,330	68,097	(91,765)	(23,325)	(5,517)	-	82,819
958	Dermott School District	0.091175%	129,425	35,479	(170,091)	(26,176)	3,936	-	(27,427)
963	Guy-Perkins School District	0.073401%	84,417	6,367	(162,058)	(55,029)	(16,116)	-	(142,419)
964	Mt. Vernon-Enola School Distri	0.096259%	259,513	155,107	(85,293)	7,070	3,413	-	339,809
965	Mountain Pine School District	0.105136%	315,347	215,034	(34,323)	27,318	5,846	-	529,221
973	Armored School District	0.096515%	276,287	179,855	(64,105)	(298)	165	-	391,903
987	White County Central Schools	0.133336%	323,550	187,386	(143,486)	(31,655)	(11,050)	-	324,744
990	Craighead County Sd Executive	0.000000%	(8,448)	(8,986)	(5,927)	-	-	-	(23,360)
1000	Lafayette County School District	0.131647%	227,039	103,841	(195,418)	(47,884)	(6,156)	-	81,422
1001	Cedar Ridge School District	0.170592%	295,312	97,183	(361,393)	(113,692)	(14,681)	-	(97,270)
1002	Cleveland County School District	0.182069%	503,185	315,076	(129,714)	47,577	27,579	-	763,703
1003	Deer/ Mt. Judea School District	0.075202%	40,813	(43,018)	(237,589)	(75,468)	2,326	-	(312,936)
1004	Emerson-Taylor-Bradley School	0.213445%	574,981	337,731	(230,541)	(35,648)	(6,230)	-	640,292
1005	Hillcrest School District	0.084585%	243,252	155,942	(58,658)	10,846	7,389	-	358,771
1006	Ouachita River School District	0.132414%	302,986	191,879	(91,311)	5,755	2,858	-	412,167
1008	Ozark Mountain School District	0.141868%	268,531	121,720	(226,164)	(86,404)	(31,295)	-	46,388
1009	Two Rivers School District	0.157448%	363,968	191,279	(225,444)	(36,638)	9,163	-	302,327
1010	Searcy County School District	0.172407%	318,146	156,655	(233,082)	(71,940)	(25,498)	-	144,280
1011	Lawrence County School District	0.162028%	117,846	38,099	(183,979)	(25,219)	1,316	-	(51,938)
1045	Highland Public School District	0.277153%	709,938	421,284	(293,658)	(48,559)	(2,517)	-	786,488
1074	Cross County School District	0.126966%	284,638	157,479	(121,242)	11,027	589	-	332,491
1091	Westside Consolidated School District	0.307429%	703,780	403,295	(295,533)	(15,942)	(11,419)	-	784,181
1092	Pea Ridge School District	0.380217%	1,405,515	956,688	(139,570)	101,970	36,529	-	2,361,132
1093	Jacksonville North Pulaski School District	0.734222%	6,626,524	5,875,114	4,091,185	2,329,639	112,553	-	19,035,015
1114	Rivercrest School District	0.215424%	441,356	235,987	(263,098)	(58,493)	(14,524)	-	341,226
1165	Caddo Hills School District	0.110836%	217,303	126,767	(98,273)	10,778	11,843	-	268,418
1293	South Conway County School District	0.398220%	977,167	568,009	(438,729)	(28,788)	31,372	-	1,109,031
1307	Southwest Arkansas Education Co-Op	0.074922%	224,489	142,468	(58,049)	(1,099)	437	-	308,246
1308	Southeast Arkansas Education Service Co-Op	0.222077%	515,382	252,380	(361,302)	(119,685)	(34,038)	-	252,737
1321	Westside School District	0.118056%	206,788	86,413	(190,971)	(39,499)	(3,098)	-	59,633
1330	Guy Fenter Education Service Co-Op	0.087546%	230,768	143,343	(42,218)	68,123	30,757	-	430,774
1332	Northcentral Arkansas Education Service Co-Op	0.083443%	142,859	47,845	(176,531)	(68,807)	(15,830)	-	(70,464)
1333	Buffalo Island Central School District	0.136015%	213,822	76,020	(243,403)	(72,606)	(15,875)	-	(42,043)
1335	Rector School District	0.106245%	241,042	132,207	(137,627)	(39,933)	(9,064)	-	186,624
1336	Ozarks Unlimited Resource Educational Service Co-Op	0.122196%	236,237	121,224	(161,598)	(24,085)	5,325	-	177,103
1337	Northeast Arkansas Education Co-Op	0.100348%	185,113	96,211	(145,997)	(38,995)	5,291	-	101,623
1338	Dawson Education Service Co-Op	0.264707%	776,165	536,307	(39,024)	86,100	(2,761)	-	1,356,786
1339	Arch Ford Education Service Co-Op	0.410049%	1,875,401	1,378,490	101,704	242,246	87,740	-	3,685,582
1342	Western Yell County School District	0.079477%	155,843	74,651	(121,897)	(56,647)	(23,977)	-	27,974
1343	Nevada School District	0.086692%	233,127	145,005	(75,057)	(10,825)	(3,039)	-	289,210
1344	Paragould School District	0.577954%	1,607,869	999,859	(509,038)	(19,079)	25,378	-	2,104,989
1345	Wilbur D Mills Education Service Co-Op	0.101493%	279,069	169,909	(92,659)	(9,123)	(2,967)	-	344,229
1346	Izard County Consolidated School District	0.100226%	199,862	98,496	(146,775)	(50,512)	(16,079)	-	84,993
1347	Midland School District	0.105034%	241,628	142,303	(105,510)	(9,509)	3,078	-	271,990
1348	Riverside School District	0.142605%	242,348	105,541	(229,605)	(71,518)	(13,801)	-	32,964
1349	Arkansas River Education Service Co-Op	0.132169%	426,572	283,948	(49,084)	81,072	39,442	-	781,950
1350	Great Rivers Education Service Co-Op	0.088477%	145,628	79,275	(81,141)	9,340	7,470	-	160,572
1351	Northwest Arkansas Education Service Co-Op	0.112601%	411,025	298,501	15,241	86,290	35,933	-	846,990



# Schedule of Deferred Resources by Employer by Year as of June 30, 2018

Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows						
			2019	2020	2021	2022	2023	Thereafter	Total
1353	Dequeen-Mena Education Service	0.165298%	\$ 358,198	\$ 187,514	\$ (215,873)	\$ (62,535)	\$ (24,042)	\$ -	\$ 243,262
1354	Crowley'S Ridge Educational Service Co-Op	0.129152%	513,207	355,112	(41,164)	27,853	10,941	-	865,949
1355	South Central Service Co-Op	0.084203%	245,799	161,331	(50,356)	17,684	11,637	-	386,095
1359	Conway Vocational Center	0.054439%	126,161	64,215	(78,782)	(22,388)	(7,509)	-	81,697
1362	Jonesboro Vocational Center	0.033895%	92,402	58,471	(24,713)	5,203	3,800	-	135,162
1363	Monticello Vocational Center	0.016927%	43,891	22,933	(25,997)	(7,189)	(1,480)	-	32,158
1364	East Poinsett County School District	0.130344%	233,412	115,012	(165,940)	(16,499)	4,492	-	170,477
1365	North Central Career Center	0.007478%	(12,526)	(6,832)	3,434	10,719	4,821	-	(384)
1366	River Valley Career Academy	0.011050%	32,409	17,805	(15,220)	53	1,773	-	36,821
1371	Metropolitan Vocational Center	0.065011%	308,344	228,258	52,941	142,490	68,731	-	800,765
1372	Texarkana Career And Technological Center	0.015162%	18,098	1,078	(38,317)	(21,537)	(8,325)	-	(49,003)
1373	Warren Vocational Center	0.020777%	2,153	(18,699)	(56,096)	(14,037)	(3,537)	-	(90,216)
1991	Centerpoint School District	0.176652%	440,954	275,077	(139,054)	12,468	13,738	-	603,183
2000	Arkansas Arts Academy Charter	0.118430%	382,678	243,759	(84,318)	23,055	13,557	-	578,732
2001	Academics Plus Charter School	0.160075%	846,106	654,568	182,031	192,905	49,492	-	1,925,102
2002	Kipp Delta College Preparatory Charter	0.304844%	1,082,726	719,876	(241,587)	(110,546)	(37,548)	-	1,412,921
2003	Imboden Area Charter School	0.010533%	24,707	14,273	(11,112)	(145)	918	-	28,641
2006	Haas Hall Academy Charter - Fayetteville	0.110330%	718,027	605,804	312,943	390,652	177,635	-	2,205,061
2007	Lisa Academy Charter	0.290849%	1,974,953	1,474,127	325,420	386,852	104,474	-	4,265,826
2008	Arkansas Virtual Academy Charter	0.120867%	830,487	657,390	201,261	188,850	69,370	-	1,947,358
2012	Covenant Keepers Charter School	0.020950%	(2,508)	(13,483)	(39,826)	(16,883)	(6,865)	-	(79,566)
2016	E-STEM Public Charter School	0.260460%	1,007,810	744,151	95,149	313,578	146,084	-	2,306,772
2017	Lisa Academy-North Little Rock	0.000000%	(519,159)	(352,094)	-	-	-	-	(871,253)
2019	Little Rock Preparatory Academy	0.045017%	81,285	32,871	(92,429)	(20,681)	9,223	-	10,269
2020	Jacksonville Lighthouse Charter School	0.124904%	386,866	215,154	(186,560)	(58,089)	(14,501)	-	342,871
2022	Pine Bluff Lighthouse Charter School	0.045898%	193,252	131,606	(14,444)	6,752	(2,088)	-	315,077
2023	Sia Tech Little Rock Charter	0.016492%	48,860	30,367	(12,793)	1,842	783	-	69,060
2024	Northwest Arkansas Classical Academy Charter	0.074866%	346,239	232,305	(29,763)	10,146	(4,097)	-	554,830
2025	Premier High School Of Little Rock Charter	0.013151%	19,371	10,690	(21,594)	(31,904)	(16,535)	-	(39,973)
2026	Quest Middle Charter School - Pine Bluff	0.018408%	85,257	62,675	5,180	4,494	(1,693)	-	155,913
2027	Exalt Academy Charter School	0.032464%	288,020	225,634	55,197	32,764	11,289	-	612,904
2028	Quest Middle Charter School - West Little Rock	0.023586%	211,984	147,158	(14,401)	(17,627)	(6,724)	-	320,390
2029	Capital City Lighthouse Charter School	0.032152%	285,461	252,556	87,584	(28,108)	(20,066)	-	577,427
2030	Ozark Montessori Academy Charter - Springdale	0.036305%	317,406	280,251	135,344	74,698	28,083	-	835,781
2031	Rockbridge Montessori Charter School	0.018066%	161,063	142,574	57,018	(6,845)	(10,745)	-	343,064
2032	Haas Hall Academy - Bentonville Charter	0.039625%	347,732	307,179	118,072	16,719	5,630	-	795,332
2033	Future School Of Ft. Smith Charter	0.022870%	203,614	180,209	124,643	89,862	18,617	-	616,945
2034	Arkansas Connections Academy Charter	0.039273%	345,716	305,524	210,104	178,734	53,302	-	1,093,381
2035	The Excel Center Charter At Goodwill	0.016186%	138,359	121,794	82,467	99,256	44,324	-	486,199
4857	Arkansas Activities Association	0.035757%	111,782	73,502	(19,649)	1,881	(1,259)	-	166,257
6864	Arkansas Easter Seals	0.004885%	(37,786)	(34,683)	(27,251)	(14,704)	(4,457)	-	(118,880)
6870	Arkansas School Boards Association	0.001651%	4,463	2,799	(1,470)	(306)	(66)	-	5,421
6873	First Student	0.001736%	15,657	10,291	(2,185)	(1,372)	(487)	-	21,903
6875	Arkansas Association Educational Administrators	0.011911%	51,173	31,897	(11,924)	(387)	273	-	71,032
9492	Boston Mountain Educational Co-Op	0.058414%	108,027	47,096	(105,312)	(85,168)	(44,258)	-	(79,615)
1-005	University Of Arkansas - Monticello	0.029618%	(77,249)	(92,139)	(121,393)	(60,837)	(18,775)	-	(370,392)
1-006	University Of Arkansas - Pine Bluff	0.002666%	(29,835)	(27,878)	(20,455)	(5,862)	(68)	-	(84,097)
1-008	Arkansas School For The Blind	0.125396%	334,501	198,412	(151,691)	(56,092)	(13,753)	-	311,377
1-016	Arkansas School For The Deaf	0.202228%	399,238	202,630	(213,753)	42,119	20,653	-	450,887
1-017	Arkansas Department Of Education	0.704637%	1,379,570	609,345	(1,116,341)	(176,459)	81	-	696,196

# Schedule of Deferred Resources by Employer by Year as of June 30, 2018

		Schedule of Deferred Inflows and Outflows							
Employer ID	Employer	Employer Allocation Percentage						Thereafter	Total
			2019	2020	2021	2022	2023		
1-025	Henderson State University	0.031291%	\$ (228,219)	\$ (208,670)	\$ (152,229)	\$ (53,529)	\$ (8,984)	\$ -	\$ (651,631)
1-028	Arkansas State University- Beebe	0.045987%	(132,221)	(166,871)	(246,295)	(130,417)	(31,421)	-	(707,225)
1-029	Arkansas State University- Newport	0.032962%	34,688	537	(75,561)	(42,571)	(19,447)	-	(102,354)
1-045	Arkansas Tech University	0.117973%	126,394	7,566	(268,696)	(114,777)	(33,812)	-	(283,324)
1-051	Southern Arkansas University	0.100082%	228,957	139,004	(83,985)	7,136	8,124	-	299,236
1-052	Arkansas State University- Mt. Home	0.003390%	(61,744)	(53,772)	(33,138)	(23,093)	(9,918)	-	(181,666)
1-053	Arkansas State University	0.158721%	(50,546)	(165,381)	(406,103)	(141,501)	(37,379)	-	(800,910)
1-054	University Of Central Arkansas	0.278548%	65,920	(177,492)	(725,155)	(267,839)	(57,085)	-	(1,161,651)
1-115	Arkansas Department Of Career Education (Rehab)	0.329300%	1,125,260	720,993	(261,750)	12,558	23,437	-	1,620,498
1-197	Southeast Arkansas College	0.070528%	164,330	73,294	(141,908)	(66,533)	(21,371)	-	7,812
1-202	Arkansas Teacher Retirement System	0.143958%	412,978	256,022	(133,797)	(18,255)	(754)	-	516,194
1-220	U Of A Community College - Morrilton	0.055069%	67,533	6,057	(127,259)	(46,435)	(13,710)	-	(113,813)
1-224	Arkansas Educational Tv Network	0.129710%	241,109	100,387	(242,764)	(103,373)	(28,793)	-	(33,434)
1-249	U Of A Community College - Hope	0.022446%	(54,889)	(63,498)	(81,508)	(37,371)	(10,295)	-	(247,561)
1-254	Phillips Community College - U Of A	0.004070%	(82,972)	(94,599)	(83,483)	(21,326)	(6,758)	-	(289,137)
1-256	University Of Arkansas - Fort Smith	0.015651%	(91,815)	(98,478)	(99,235)	(46,518)	(14,853)	-	(350,899)
1-268	Southern Arkansas University Tech	0.052142%	(74,037)	(109,043)	(170,425)	(57,155)	(13,375)	-	(424,035)
1-274	Crowleys Ridge Technical Institute	0.007040%	(77,563)	(79,863)	(77,031)	(44,203)	(14,300)	-	(292,960)
1-290	Pulaski Technical College	0.156493%	(16,471)	(160,280)	(487,208)	(283,888)	(108,103)	-	(1,055,950)
1-291	College Of The Ouachitas	0.055021%	61,216	20,938	(59,443)	(7,512)	(12,010)	-	3,189
1-294	Arkansas Department Of Career Education (Workforce)	0.107601%	125,414	42,071	(146,014)	6,227	16,053	-	43,750
1-295	Black River Technical College	0.040337%	62,065	23,376	(66,114)	(22,547)	(8,165)	-	(11,385)
1-314	Ozarka College	0.016723%	(61,084)	(79,483)	(106,710)	(43,469)	(9,137)	-	(299,883)
1-315	Rich Mountain Community College	0.025497%	(69,535)	(90,700)	(140,577)	(72,835)	(15,415)	-	(389,063)
1-318	U Of A Community College - Batesville	0.030728%	(34,161)	(62,994)	(125,670)	(67,161)	(20,674)	-	(310,661)
1-320	Phillips Community College - Dewitt	0.004367%	14,216	9,701	(893)	4,740	2,708	-	30,470
1-321	Northwest Technical Institute	0.042932%	163,845	114,679	856	28,848	8,344	-	316,573
1-327	Cossatot Community College - U Of A	0.030032%	(46,719)	(70,226)	(120,511)	(57,000)	(14,655)	-	(309,111)
1-328	Arkansas Correctional School	0.180651%	492,716	309,241	(152,053)	(18,107)	(2,730)	-	629,066
1-329	North Arkansas College	0.112216%	47,308	(43,602)	(248,215)	(78,567)	(16,212)	-	(339,288)
1-330	National Park Community College	0.063601%	1,761	(31,329)	(106,244)	(2,652)	10,696	-	(127,768)
1-331	East Arkansas Community College	0.040235%	87,913	44,281	(57,819)	(11,574)	(1,156)	-	61,645
1-335	Arkansas Northeastern College	0.071166%	158,754	76,628	(125,140)	(68,384)	(26,649)	-	15,208
1-344	South Arkansas Community College	0.052357%	(47,990)	(87,407)	(153,723)	(25,400)	3,716	-	(310,805)
1-364	Arkansas State University- Mid South Cc	0.013288%	(71,732)	(83,957)	(85,893)	(26,477)	(8,096)	-	(276,156)
1-386	Riverside Vocational Technical School	0.021372%	69,804	50,611	(4,589)	(1,299)	(1,533)	-	112,995
1-388	Northwest Arkansas Community College	0.100118%	83,887	8,688	(176,322)	(48,202)	(5,736)	-	(137,685)
1-389	University Of Arkansas - Fayetteville	0.024520%	(111,078)	(111,367)	(107,859)	(60,093)	(21,931)	-	(412,328)
1-390	University Of Arkansas - Little Rock	0.009823%	(12,092)	(21,531)	(41,689)	(22,109)	(6,742)	-	(104,163)
1-391	Arkansas Department Of Higher Education	0.016525%	77,025	60,263	18,766	9,753	(3,639)	-	162,169
1-392	South Arkansas Developmental Center	0.112653%	291,204	167,786	(134,141)	(23,683)	538	-	301,704
1-399	Arkansas School For Math, Sciences & Arts	0.022273%	(53,864)	(55,210)	(55,214)	(11,444)	(487)	-	(176,219)
1-400	University Of Arkansas For Medical Sciences	0.005761%	(12,176)	(18,516)	(34,443)	(23,077)	(7,122)	-	(95,334)
1-401	Arkansas Economic Development Commission	0.002162%	(10,083)	(10,764)	(8,401)	(155)	(0)	-	(29,403)
1-402	University Of Arkansas Cooperative Extension	0.007764%	(9,392)	(12,809)	(18,086)	(3,576)	(772)	-	(44,635)
1-403	Dhs-Division Of Youth Services	0.005823%	(24,553)	(27,727)	(32,965)	(14,620)	(2,975)	-	(102,839)
<b>TOTAL</b>		<b>100.00%</b>	<b>\$ 225,235,083</b>	<b>\$ 122,894,140</b>	<b>\$ (120,074,325)</b>	<b>\$ (16,351,958)</b>	<b>\$ (590,673)</b>	<b>\$ -</b>	<b>\$ 211,112,267</b>

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



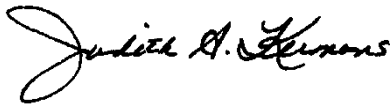
December 20, 2018

Mr. Clint Rhoden, Executive Director  
Arkansas Teacher Retirement System  
1400 West Third Street  
Little Rock, Arkansas 72201

Dear Mr. Rhoden:

Please find the enclosed copies of the June 30, 2018 GASB Statement No. 68 – Employer Level Reporting report of the Arkansas Teacher Retirement System. This report is intended to complement the GASB Statement Nos. 67 & 68 report dated December 20, 2018.

Sincerely,



Judith A. Kermans, EA, FCA, MAAA

JAK:dj  
Enclosures

