

Arkansas Teacher Retirement System

GASB Statement No. 68 – Employer Level Reporting

June 30, 2019



January 3, 2020

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, 2019.

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.

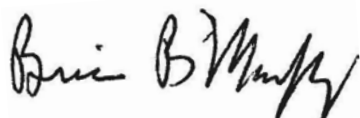
This report is based upon information, furnished to us by the Retirement System staff, concerning retirement and ancillary benefits, active members, deferred vested members, retirees and beneficiaries, and financial data. If your understanding of this information is different, please let us know. In 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, 2019. 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, 2019 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:sc

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SECTION A

SYSTEM WIDE RESULTS

Executive Summary as of June 30, 2019

	2019	2018		
Actuarial Valuation Date	June 30, 2019	June 30, 2018		
Measurement Date of the Net Pension Liability	June 30, 2019	June 30, 2018		
Employer's Fiscal Year Ending Date (Reporting Date)	June 30, 2019	June 30, 2018		
Membership				
Number of				
- Retirees and Beneficiaries ⁽¹⁾	48,677	46,824		
- Inactive, Nonretired Members	13,033	12,544		
- T-DROP Members	3,707	3,696		
- Active Members	68,457	68,645		
- Total	133,874	131,709		
Covered Payroll ⁽²⁾	\$ 3,027,154,131	\$ 2,986,026,715		
Net Pension Liability				
Total Pension Liability	\$ 21,912,986,823	\$ 21,131,589,859		
Plan Fiduciary Net Position	17,741,621,773	17,492,627,740		
Net Pension Liability	\$ 4,171,365,050	\$ 3,638,962,119		
Plan Fiduciary Net Position as a Percentage				
of Total Pension Liability	80.96%	82.78%		
Net Pension Liability as a Percentage				
of Covered Payroll	137.80%	121.87%		
Development of the Single Discount Rate				
Single Discount Rate	7.50%	7.50%		
Long-Term Expected Rate of Investment Return	7.50%	7.50%		
Long-Term Municipal Bond Rate ⁽³⁾	3.13%	3.62%		
Last year ending June 30 in the 2020 to 2119 projection period				
for which projected benefit payments are fully funded	2119	2118		
Total Pension Expense	\$ 779,898,660	\$ 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	Net Difference	Net Deferred Outflows/(Inflows)
Difference between expected and actual experience	\$ 111,988,989	\$ 43,647,453	\$ 68,341,536	\$ (37,606,007)
Changes in assumptions	619,994,971	-	619,994,971	871,646,947
Net difference between projected and actual earnings				
on pension plan investments	540,721,701	834,577,014	(293,855,313)	(622,928,673)
Total	\$ 1,272,705,661	\$ 878,224,467	\$ 394,481,194	\$ 211,112,267

(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, 2019. 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, 2019

A. Expense

1. Service Cost	\$ 325,464,537
2. Interest on the Total Pension Liability	1,551,511,422
3. Current-Period Benefit Changes	-
4. Employee Contributions (made negative for addition here)	(141,885,632)
5. Projected Earnings on Plan Investments (made negative for addition here)	(1,287,594,924)
6. Pension Plan Administrative Expense	7,134,784
7. Other Changes in Plan Fiduciary Net Position	-
8. Recognition of Outflow (Inflow) of Resources due to differences between expected and actual experience in the measurement of the Total Pension Liability	
<i>Arising from Current Reporting Period</i>	22,191,379
9. Recognition of Outflow (Inflow) of Resources due to assumption changes	
<i>Arising from Current Reporting Period</i>	-
10. Recognition of Outflow (Inflow) of Resources due to the difference between projected (7.50%) and actual earnings on Pension Plan Investments	
<i>Arising from Current Reporting Period</i>	<u>77,842,011</u>
11. Increases/(Decreases) from Experience in the Current Reporting Period	\$ 554,663,577
12. Recognition of Outflow (Inflow) of Resources due to differences between expected and actual experience in the measurement of the Total Pension Liability	
<i>Arising from Prior Reporting Periods</i>	(8,711,579)
13. Recognition of Outflow (Inflow) of Resources due to assumption changes	
<i>Arising from Prior Reporting Periods</i>	251,651,976
14. Recognition of Outflow (Inflow) of Resources due to the difference between projected and actual earnings on Pension Plan Investments	
<i>Arising from Prior Reporting Periods</i>	<u>(17,705,314)</u>
15. Total Pension Expense/(Income)	\$ 779,898,660

Statement of Outflows and Inflows Arising from Current Reporting Period Fiscal Year Ended June 30, 2019

A. Outflows (Inflows) of Resources Due to Liabilities

1. Difference between expected and actual experience of the Total Pension Liability (gains) or losses	\$ 119,427,343
2. Assumption Changes (gains) or losses	\$ -
3. Recognition period for Liabilities: Average of the expected remaining service lives of all employees {in years}	5.3817
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	\$ 22,191,379
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	\$ 22,191,379
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	\$ 97,235,964
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	<u>\$ 97,235,964</u>

B. Outflows (Inflows) of Resources Due to Assets

1. Net difference between projected and actual earnings on pension plan investments (gains) or losses	\$ 389,210,057
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	\$ 77,842,011
4. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Assets	\$ 311,368,046

Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods Fiscal Year Ended June 30, 2019

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	\$ 295,596,561	\$ 30,464,785	\$ 265,131,776
2. Due to assets	414,840,763	354,704,066	60,136,697
3. Total	\$ 710,437,324	\$ 385,168,851	\$ 325,268,473

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	\$ 43,944,585	\$ 30,464,785	\$ 13,479,800
2. Assumption changes	251,651,976	-	251,651,976
3. Net difference between projected and actual earnings on pension plan investments	414,840,763	354,704,066	60,136,697
4. Total	\$ 710,437,324	\$ 385,168,851	\$ 325,268,473

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	\$ 111,988,989	\$ 43,647,453	\$ 68,341,536
2. Assumption changes	619,994,971	-	619,994,971
3. Net difference between projected and actual earnings on pension plan investments	540,721,701	834,577,014	(293,855,313)
4. Total	\$ 1,272,705,661	\$ 878,224,467	\$ 394,481,194

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
2020	\$ 222,927,530
2021	(20,040,935)
2022	83,681,432
2023	99,442,719
2024	8,470,448
Thereafter	-
Total	\$ 394,481,194

Schedules of Required Supplementary Information

Schedule of Changes in Net Pension Liability and Related Ratios

Current Period

Fiscal Year Ended June 30, 2019

A. Total Pension Liability

1. Service Cost	\$ 325,464,537
2. Interest on the Total Pension Liability	1,551,511,422
3. Changes of benefit terms	0
4. Difference between expected and actual experience of the Total Pension Liability	119,427,343
5. Changes of assumptions	0
6. Benefit payments, including refunds of employee contributions	(1,215,006,338)
7. Net change in Total Pension Liability	\$ 781,396,964
8. Total Pension Liability – Beginning	21,131,589,859
9. Total Pension Liability – Ending	<u><u>\$ 21,912,986,823</u></u>

B. Plan Fiduciary Net Position

1. Contributions – employer	\$ 430,864,656
2. Contributions – employee	141,885,632
3. Net investment income	898,384,867
4. Benefit payments, including refunds of employee contributions	(1,215,006,338)
5. Pension Plan Administrative Expense	(7,134,784)
6. Other	-
7. Net change in Plan Fiduciary Net Position	\$ 248,994,033
8. Plan Fiduciary Net Position – Beginning	17,492,627,740
9. Plan Fiduciary Net Position – Ending	<u><u>\$ 17,741,621,773</u></u>

C. Net Pension Liability

\$ 4,171,365,050

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

80.96%

E. Covered-Employee Payroll⁽¹⁾

\$ 3,027,154,131

F. Net Pension Liability as a Percentage of Covered-Employee Payroll

137.80%

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

SECTION B

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

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2019

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	\$ 519,793	0.120640%	\$ 8,273,583	\$ 5,032,316	\$ 2,344,164
108	ROGERS PUBLIC SCHOOLS	12,877,356	2.988724%	204,969,732	124,670,597	58,074,306
109	GRAVETTE SCHOOL DISTRICT	1,543,985	0.358346%	24,575,710	14,947,907	6,963,064
110	SILOAM SPRINGS SCHOOL DISTRICT	3,587,266	0.832574%	57,098,749	34,729,689	16,177,853
111	HERMITAGE PUBLIC SCHOOL DISTRICT	405,920	0.094211%	6,461,052	3,929,864	1,830,617
113	WARREN SCHOOL DISTRICT	1,201,193	0.278787%	19,119,462	11,629,204	5,417,139
115	BERRYVILLE PUBLIC SCHOOLS	1,474,282	0.342168%	23,466,241	14,273,084	6,648,717
116	LAKESIDE SCHOOL DISTRICT	929,704	0.215776%	14,798,165	9,000,822	4,192,781
117	GURDON PUBLIC SCHOOLS	613,102	0.142296%	9,758,788	5,935,676	2,764,969
119	ARKADELPHIA PUBLIC SCHOOLS	1,633,717	0.379172%	26,003,988	15,816,641	7,367,739
121	WOODLAWN SCHOOL DISTRICT	400,919	0.093050%	6,381,454	3,881,449	1,808,064
123	MAGNOLIA SCHOOL DISTRICT	2,397,112	0.556349%	38,154,992	23,207,357	10,810,497
125	ALMA SCHOOL DISTRICT	2,570,892	0.596682%	40,921,053	24,889,783	11,594,208
126	MOUNTAINBURG PUBLIC SCHOOLS	543,013	0.126029%	8,643,180	5,257,120	2,448,882
129	GREENBRIER PUBLIC SCHOOLS	2,738,060	0.635480%	43,581,890	26,508,208	12,348,106
130	OZARK PUBLIC SCHOOLS	1,419,836	0.329532%	22,599,624	13,745,974	6,403,177
131	CUTTER MORNING STAR PUBLIC SCHOOLS	408,800	0.094879%	6,506,892	3,957,746	1,843,605
132	LAKESIDE SCHOOL DISTRICT	2,619,718	0.608014%	41,698,230	25,362,492	11,814,407
133	FOUNTAIN LAKE SCHOOL DISTRICT	1,117,780	0.259427%	17,791,773	10,821,651	5,040,963
134	HOT SPRINGS SCHOOL DISTRICT	2,887,397	0.670140%	45,958,883	27,953,988	13,021,582
135	JESSIEVILLE PUBLIC SCHOOL DISTRICT	698,945	0.162219%	11,125,160	6,766,757	3,152,104
136	LAKE HAMILTON SCHOOL DISTRICT	3,348,142	0.777075%	53,292,592	32,414,636	15,099,450
139	SHERIDAN SCHOOL DISTRICT	2,949,435	0.684539%	46,946,346	28,554,601	13,301,361
141	HOPE PUBLIC SCHOOLS	1,921,148	0.445882%	30,579,045	18,599,370	8,663,995
143	SPRING HILL SCHOOL DISTRICT	411,095	0.095412%	6,543,425	3,979,967	1,853,956
144	BISMARCK SCHOOL DISTRICT	745,702	0.173071%	11,869,385	7,219,423	3,362,966
145	MINERAL SPRINGS SCHOOL DISTRICT	556,386	0.129132%	8,856,031	5,386,584	2,509,189
150	JACKSON COUNTY SCHOOL DISTRICT	683,109	0.158544%	10,873,097	6,613,442	3,080,687
153	WHITE HALL SCHOOL DISTRICT	2,114,939	0.490859%	33,663,622	20,475,530	9,537,952
154	WATSON CHAPEL SCHOOL DISTRICT	1,992,826	0.462518%	31,719,941	19,293,307	8,987,247
159	DOLLARWAY SCHOOL DISTRICT	1,052,775	0.244340%	16,757,086	10,192,315	4,747,804
161	CLARKSVILLE SCHOOL DISTRICT	2,107,094	0.489039%	33,538,757	20,399,582	9,502,574
163	LAMAR SCHOOL DISTRICT	952,599	0.221090%	15,162,582	9,222,475	4,296,031
165	HOXIE PUBLIC SCHOOLS	698,563	0.162131%	11,119,076	6,763,056	3,150,380
172	LEE COUNTY SCHOOL DISTRICT	718,643	0.166791%	11,438,686	6,957,456	3,240,936
178	ASHDOWN SCHOOL DISTRICT	1,102,586	0.255901%	17,549,933	10,674,555	4,972,443
180	BOONEVILLE SCHOOL DISTRICT	996,459	0.231270%	15,860,705	9,647,100	4,493,832
181	MAGAZINE SCHOOL DISTRICT	452,012	0.104908%	7,194,700	4,376,098	2,038,482
182	FLIPPIN SCHOOL DISTRICT	688,028	0.159685%	10,951,382	6,661,058	3,102,867
184	TEXARKANA SCHOOL DISTRICT	3,641,571	0.845177%	57,963,127	35,255,438	16,422,758
185	OSCEOLA SCHOOL DISTRICT	1,031,329	0.239363%	16,415,730	9,984,688	4,651,087
186	MOUNT IDA PUBLIC SCHOOLS	404,585	0.093901%	6,439,809	3,916,944	1,824,598
188	PRESCOTT PUBLIC SCHOOLS	755,052	0.175241%	12,018,208	7,309,944	3,405,133
192	PERRYVILLE SCHOOL DISTRICT	702,527	0.163050%	11,182,162	6,801,428	3,168,255
195	MARVELL - ELAINE SCHOOL DISTRICT	408,519	0.094814%	6,502,419	3,955,025	1,842,338
196	HELENA-WEST HELENA SCHOOLS	1,275,640	0.296065%	20,304,450	12,349,959	5,752,883
197	KIRBY SCHOOL DISTRICT	281,890	0.065424%	4,486,867	2,729,087	1,271,269
203	MARKED TREE SCHOOL DISTRICT	411,133	0.095420%	6,544,026	3,980,332	1,854,126
208	MENA PUBLIC SCHOOLS	1,259,602	0.292343%	20,049,171	12,194,689	5,680,554
209	RUSSELLVILLE SCHOOL DISTRICT	4,660,166	1.081585%	74,176,175	45,116,847	21,016,420

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2019

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	\$ 23,888,316	5.544274%	\$ 380,231,902	\$ 231,271,895	\$ 107,731,535
211	PULASKI COUNTY SPECIAL SCHOOL DISTRICT	12,273,755	2.848633%	195,362,164	118,826,899	55,352,183
212	NORTH LITTLE ROCK SCHOOL DISTRICT	7,886,240	1.830329%	125,525,801	76,349,695	35,565,367
213	FORREST CITY SCHOOL DISTRICT	2,236,208	0.519005%	35,593,875	21,649,585	10,084,853
214	BAUXITE SCHOOL DISTRICT	1,102,735	0.255935%	17,552,312	10,676,002	4,973,116
215	BENTON SCHOOL DISTRICT	3,618,144	0.839740%	57,590,245	35,028,637	16,317,109
216	BRYANT PUBLIC SCHOOLS	7,425,356	1.723362%	118,189,879	71,887,701	33,486,872
219	LAVACA PUBLIC SCHOOLS	662,233	0.153699%	10,540,804	6,411,329	2,986,538
220	HARTFORD SCHOOL DISTRICT	-	0.000000%	-	-	-
221	GREENWOOD SCHOOL DISTRICT	3,016,313	0.700060%	48,010,846	29,202,072	13,602,967
222	MANSFIELD SCHOOL DISTRICT	703,728	0.163329%	11,201,283	6,813,058	3,173,672
224	DEQUEEN PUBLIC SCHOOLS	1,985,905	0.460911%	31,609,775	19,226,300	8,956,033
227	STRONG-HUTTIG SCHOOL DISTRICT	312,811	0.072601%	4,979,026	3,028,438	1,410,713
228	JUNCTION CITY SCHOOL DISTRICT	514,425	0.119394%	8,188,138	4,980,345	2,319,954
230	SHIRLEY SCHOOL DISTRICT	332,999	0.077286%	5,300,362	3,223,887	1,501,758
232	PRAIRIE GROVE SCHOOL DISTRICT	1,412,964	0.327937%	22,490,241	13,679,443	6,372,185
233	FAYETTEVILLE PUBLIC SCHOOLS	10,130,819	2.351276%	161,252,920	98,080,325	45,687,972
234	FARMINGTON PUBLIC SCHOOLS	1,841,997	0.427512%	29,319,186	17,833,074	8,307,038
235	ELKINS SCHOOL DISTRICT	881,543	0.204599%	14,031,577	8,534,553	3,975,583
237	LINCOLN CONSOLIDATED SCHOOL DISTRICT	848,084	0.196833%	13,499,013	8,210,627	3,824,691
238	GREENLAND SCHOOL DISTRICT	707,026	0.164095%	11,253,787	6,844,993	3,188,548
239	SPRINGDALE PUBLIC SCHOOLS	20,458,774	4.748306%	325,643,651	198,069,189	92,264,984
240	WEST FORK SCHOOL DISTRICT	767,712	0.178179%	12,219,717	7,432,509	3,462,226
242	MC CRORY SCHOOL DISTRICT	531,979	0.123468%	8,467,541	5,150,289	2,399,118
245	DANVILLE PUBLIC SCHOOLS	727,638	0.168879%	11,581,861	7,044,540	3,281,502
246	DARDANELLE PUBLIC SCHOOLS	1,691,692	0.392627%	26,926,775	16,377,916	7,629,194
250	COSSATOT RIVER SCHOOL DISTRICT	832,617	0.193243%	13,252,812	8,060,878	3,754,934
251	SOUTH PIKE COUNTY SCHOOL DISTRICT	617,661	0.143354%	9,831,344	5,979,808	2,785,526
330	MONTICELLO SCHOOL DISTRICT	1,558,640	0.361747%	24,808,979	15,089,790	7,029,156
331	MAMMOTH SPRING SCHOOL DISTRICT	397,128	0.092170%	6,321,116	3,844,749	1,790,969
333	BATESVILLE SCHOOL DISTRICT	2,617,623	0.607528%	41,664,881	25,342,208	11,804,958
335	HACKETT SCHOOL DISTRICT	588,343	0.136549%	9,364,699	5,695,976	2,653,311
336	BEEBE PUBLIC SCHOOL DISTRICT	2,642,961	0.613409%	42,068,179	25,587,510	11,919,225
337	BALD KNOB PUBLIC SCHOOLS	942,684	0.218789%	15,004,770	9,126,487	4,251,318
350	FORT SMITH PUBLIC SCHOOLS	13,510,331	3.135632%	215,044,839	130,798,671	60,928,897
351	EL DORADO PUBLIC SCHOOLS	3,260,496	0.756733%	51,897,534	31,566,108	14,704,187
360	HEBER SPRINGS SCHOOL DISTRICT	1,332,535	0.309270%	21,210,040	12,900,775	6,009,465
365	BARTON-LEXA SCHOOL DISTRICT	630,847	0.146414%	10,041,230	6,107,468	2,844,993
375	EARLE SCHOOL DISTRICT	563,522	0.130789%	8,969,610	5,455,667	2,541,370
376	WEST MEMPHIS SCHOOL DISTRICT	4,251,553	0.986749%	67,672,258	41,160,911	19,173,657
384	HAMBURG SCHOOL DISTRICT	1,410,288	0.327316%	22,447,652	13,653,539	6,360,119
385	BENTONVILLE PUBLIC SCHOOLS	15,014,909	3.484832%	238,993,298	145,365,059	67,714,242
386	PARIS SCHOOL DISTRICT	917,752	0.213002%	14,607,926	8,885,111	4,138,880
393	CORNING SCHOOL DISTRICT	672,497	0.156081%	10,704,181	6,510,701	3,032,828
394	JONESBORO PUBLIC SCHOOLS	5,333,367	1.237829%	84,891,562	51,634,364	24,052,422
395	SLOAN-HENDRIX SCHOOL DISTRICT	512,292	0.118899%	8,154,184	4,959,693	2,310,334
396	CAMDEN-FAIRVIEW SCHOOL DISTRICT	2,113,797	0.490594%	33,645,439	20,464,470	9,532,800
404	LONOKE SCHOOL DISTRICT	1,314,400	0.305061%	20,921,398	12,725,212	5,927,683
416	CROSSETT SCHOOL DISTRICT	1,267,369	0.294146%	20,172,797	12,269,883	5,715,581
434	RIVERVIEW SCHOOL DISTRICT	1,122,218	0.260457%	17,862,421	10,864,622	5,060,980

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2019

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	\$ 3,160,661	0.733562%	\$ 50,308,456	\$ 30,599,568	\$ 14,253,952
451	HARRISON SCHOOL DISTRICT	2,096,810	0.486652%	33,375,068	20,300,020	9,456,196
453	HARRISBURG SCHOOL DISTRICT	1,129,315	0.262104%	17,975,377	10,933,326	5,092,984
458	HARMONY GROVE SCHOOL DISTRICT	767,498	0.178130%	12,216,314	7,430,440	3,461,262
463	CLARENDON SCHOOL DISTRICT	532,283	0.123538%	8,472,388	5,153,237	2,400,491
471	NORFORK SCHOOL DISTRICT	386,691	0.089748%	6,154,985	3,743,702	1,743,899
479	CONWAY PUBLIC SCHOOLS	8,282,339	1.922260%	131,830,531	80,184,478	37,351,693
480	CHARLESTON PUBLIC SCHOOLS	715,859	0.166145%	11,394,377	6,930,505	3,228,382
484	HARMONY GROVE SCHOOL DISTRICT	894,662	0.207643%	14,240,396	8,661,565	4,034,748
486	PALESTINE-WHEATLEY SCHOOL DISTRICT	515,959	0.119750%	8,212,548	4,995,192	2,326,870
493	HAZEN SCHOOL DISTRICT	452,468	0.105014%	7,201,961	4,380,514	2,040,540
501	MAYNARD SCHOOL DISTRICT	380,248	0.088252%	6,052,436	3,681,328	1,714,843
502	WEST SIDE SCHOOL DISTRICT	463,796	0.107643%	7,382,277	4,490,189	2,091,629
503	MALVERN SCHOOL DISTRICT	1,652,870	0.383617%	26,308,844	16,002,066	7,454,114
512	GLEN ROSE SCHOOL DISTRICT	764,597	0.177457%	12,170,149	7,402,360	3,448,182
513	WALDRON PUBLIC SCHOOLS	1,281,985	0.297538%	20,405,440	12,411,386	5,781,496
515	NASHVILLE SCHOOL DISTRICT	1,462,864	0.339518%	23,284,497	14,162,541	6,597,223
521	HAMPTON SCHOOL DISTRICT	515,218	0.119578%	8,200,753	4,988,018	2,323,529
530	MOUNTAIN VIEW SCHOOL DISTRICT	1,438,566	0.333879%	22,897,754	13,927,308	6,487,646
531	DREW CENTRAL SCHOOL DISTRICT	825,560	0.191605%	13,140,490	7,992,559	3,723,110
535	MAYFLOWER SCHOOL DISTRICT	888,087	0.206117%	14,135,736	8,597,907	4,005,094
536	SOUTHSIDE BEE BRANCH SCHOOL DISTRICT	532,966	0.123697%	8,483,259	5,159,850	2,403,571
538	GENTRY PUBLIC SCHOOLS	1,240,454	0.287899%	19,744,394	12,009,311	5,594,201
539	FORDYCE PUBLIC SCHOOLS	672,009	0.155968%	10,696,416	6,505,978	3,030,628
545	NEWPORT SPECIAL SCHOOL DISTRICT	943,323	0.218937%	15,014,937	9,132,671	4,254,199
547	DECATUR PUBLIC SCHOOLS	485,739	0.112736%	7,731,537	4,702,623	2,190,585
548	SCRANTON SCHOOL DISTRICT	331,051	0.076834%	5,269,367	3,205,035	1,492,976
552	CEDARVILLE PUBLIC SCHOOL DISTRICT	659,494	0.153063%	10,497,210	6,384,813	2,974,186
555	CONCORD SCHOOL DISTRICT	451,933	0.104890%	7,193,451	4,375,338	2,038,129
558	POCAHONTAS PUBLIC SCHOOLS	1,457,128	0.338187%	23,193,209	14,107,016	6,571,358
560	VAN BUREN SCHOOL DISTRICT	4,621,903	1.072704%	73,567,142	44,746,409	20,843,862
564	COUNTY LINE PUBLIC SCHOOLS	376,938	0.087484%	5,999,739	3,649,276	1,699,913
565	SALEM SCHOOL DISTRICT	597,449	0.138663%	9,509,635	5,784,131	2,694,376
566	DIERKS PUBLIC SCHOOLS	463,121	0.107486%	7,371,523	4,483,648	2,088,582
568	STEPHENS SCHOOL DIST	-	0.000000%	-	-	-
569	POTTSVILLE SCHOOL DISTRICT	1,330,808	0.308869%	21,182,563	12,884,062	6,001,679
571	PIGGOTT SCHOOL DISTRICT	624,944	0.145044%	9,947,282	6,050,325	2,818,375
583	HECTOR SCHOOL DISTRICT	451,012	0.104676%	7,178,791	4,366,421	2,033,975
586	BLYTHEVILLE PUBLIC SCHOOLS	1,916,257	0.444747%	30,501,182	18,552,010	8,641,934
592	BEARDEN SCHOOL DISTRICT	405,370	0.094083%	6,452,302	3,924,542	1,828,138
593	PINE BLUFF SCHOOL DISTRICT	2,965,103	0.688175%	47,195,742	28,706,294	13,372,023
597	MARMADUKE SCHOOL DISTRICT	557,276	0.129339%	8,870,204	5,395,204	2,513,205
601	FOUKE SCHOOL DISTRICT	969,438	0.224998%	15,430,611	9,385,501	4,371,973
602	HORATIO SCHOOL DISTRICT	669,242	0.155325%	10,652,362	6,479,182	3,018,146
606	ENGLAND PUBLIC SCHOOL DISTRICT	584,999	0.135773%	9,311,473	5,663,601	2,638,230
607	JASPER SCHOOL DISTRICT	843,501	0.195769%	13,426,058	8,166,253	3,804,020
608	TRUMANN SCHOOL DISTRICT	1,106,302	0.256763%	17,609,087	10,710,535	4,989,203
622	CARLISLE SCHOOL DISTRICT	518,037	0.120232%	8,245,630	5,015,314	2,336,244
623	BRADFORD SCHOOL DISTRICT	376,533	0.087390%	5,993,297	3,645,357	1,698,088
625	HUNTSVILLE SCHOOL DISTRICT	1,955,977	0.453966%	31,133,415	18,936,559	8,821,066

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2019

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	\$ 603,822	0.140142%	\$ 9,611,068	\$ 5,845,827	\$ 2,723,115
629	BROOKLAND PUBLIC SCHOOLS	1,758,023	0.408022%	27,982,574	17,020,094	7,928,334
630	BRINKLEY PUBLIC SCHOOLS	454,274	0.105433%	7,230,705	4,397,997	2,048,684
637	BAY SCHOOL DISTRICT	463,803	0.107645%	7,382,389	4,490,257	2,091,661
645	FOREMAN PUBLIC SCHOOLS	372,156	0.086374%	5,923,632	3,602,984	1,678,349
651	QUITMAN PUBLIC SCHOOLS	497,607	0.115490%	7,920,449	4,817,526	2,244,110
656	WYNNE PUBLIC SCHOOLS	2,186,924	0.507566%	34,809,411	21,172,444	9,862,590
657	DUMAS PUBLIC SCHOOLS	1,194,097	0.277140%	19,006,528	11,560,513	5,385,141
658	MANILA PUBLIC SCHOOLS	897,137	0.208218%	14,279,785	8,685,523	4,045,908
662	CLINTON PUBLIC SCHOOLS	1,138,618	0.264264%	18,123,465	11,023,399	5,134,942
667	GREENE COUNTY TECH SCHOOL DISTRICT	2,892,601	0.671348%	46,041,720	28,004,373	13,045,053
674	AUGUSTA PUBLIC SCHOOLS	431,114	0.100058%	6,862,069	4,173,778	1,944,238
675	GREEN FOREST PUBLIC SCHOOLS	1,100,221	0.255352%	17,512,292	10,651,660	4,961,778
676	EAST END SCHOOL DISTRICT	487,107	0.113053%	7,753,315	4,715,869	2,196,756
677	DOVER SCHOOL DISTRICT	1,062,948	0.246701%	16,919,014	10,290,805	4,793,683
682	MOUNTAIN HOME PUBLIC SCHOOLS	2,828,641	0.656503%	45,023,671	27,385,155	12,756,608
687	STAR CITY SCHOOL DISTRICT	1,133,366	0.263044%	18,039,856	10,972,545	5,111,253
693	ATKINS PUBLIC SCHOOLS	783,144	0.181761%	12,465,350	7,581,913	3,531,822
696	DES ARC SCHOOL DISTRICT	420,857	0.097677%	6,698,805	4,074,475	1,897,980
698	VILONIA SCHOOL DISTRICT	2,614,248	0.606745%	41,611,164	25,309,535	11,789,738
702	NETTLETON PUBLIC SCHOOLS	2,939,427	0.682216%	46,787,048	28,457,710	13,256,227
704	OMAHA SCHOOL DISTRICT	377,455	0.087604%	6,007,973	3,654,284	1,702,246
705	CABOT PUBLIC SCHOOLS	8,323,589	1.931834%	132,487,114	80,583,838	37,537,724
714	MARION SCHOOL DISTRICT	2,868,087	0.665659%	45,651,534	27,767,046	12,934,501
715	MCGEEHEE PUBLIC SCHOOLS	1,055,930	0.245072%	16,807,300	10,222,856	4,762,031
719	CAVE CITY SCHOOL DISTRICT	941,501	0.218514%	14,985,938	9,115,033	4,245,983
724	PANGBURN SCHOOL DISTRICT	651,556	0.151221%	10,370,868	6,307,967	2,938,390
727	CALICO ROCK SCHOOL DISTRICT	319,904	0.074247%	5,091,928	3,097,110	1,442,702
731	DEWITT SCHOOL DISTRICT	1,000,954	0.232313%	15,932,245	9,690,613	4,514,101
732	HUGHES SCHOOL DISTRICT	-	0.000000%	-	-	-
735	ALPENA SCHOOL DISTRICT	403,536	0.093657%	6,423,111	3,906,787	1,819,867
736	MAGNET COVE SCHOOL DISTRICT	528,302	0.122614%	8,409,022	5,114,696	2,382,538
746	STUTTGART SCHOOL DISTRICT	1,294,634	0.300473%	20,606,775	12,533,845	5,838,541
747	VALLEY SPRINGS PUBLIC SCHOOLS	661,795	0.153597%	10,533,831	6,407,087	2,984,562
750	OUACHITA PUBLIC SCHOOLS	333,589	0.077423%	5,309,764	3,229,606	1,504,422
753	GOSNELL PUBLIC SCHOOLS	1,000,783	0.232273%	15,929,536	9,688,966	4,513,333
756	MULBERRY-PLEASANT VIEW BI-COUNTY PUBLIC SCHOOLS	374,404	0.086896%	5,959,418	3,624,751	1,688,489
757	POYEN SCHOOL DISTRICT	413,684	0.096013%	6,584,638	4,005,034	1,865,633
765	EUREKA SPRINGS PUBLIC SCHOOLS	634,008	0.147148%	10,091,551	6,138,075	2,859,250
771	SOUTHSIDE SCHOOL DISTRICT	1,399,955	0.324918%	22,283,183	13,553,502	6,313,519
779	MELBOURNE PUBLIC SCHOOL DISTRICT	682,693	0.158447%	10,866,466	6,609,409	3,078,808
780	WONDERVIEW SCHOOL DISTRICT	360,061	0.083567%	5,731,120	3,485,891	1,623,805
794	VIOLA SCHOOL DISTRICT	354,052	0.082172%	5,635,462	3,427,708	1,596,702
795	NEMO VISTA SCHOOL DISTRICT	441,286	0.102419%	7,023,985	4,272,262	1,990,114
813	BLEVINS SCHOOL DISTRICT	402,755	0.093476%	6,410,675	3,899,223	1,816,344
820	PARKERS CHAPEL SCHOOL DISTRICT	575,412	0.133548%	9,158,877	5,570,787	2,594,995
847	ROSE BUD SCHOOL DISTRICT	639,110	0.148332%	10,172,751	6,187,465	2,882,257
863	VALLEY VIEW PUBLIC SCHOOLS	2,098,317	0.487001%	33,399,043	20,314,603	9,462,989
872	SMACKOVER-NORPHLET SCHOOL DISTRICT	966,443	0.224303%	15,382,942	9,356,506	4,358,466
873	GENOA CENTRAL SCHOOL DISTRICT	858,106	0.199159%	13,658,536	8,307,655	3,869,889

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2019

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	802,712	0.186302%	12,776,813	7,771,357	3,620,069
957	LEAD HILL SCHOOL DISTRICT	276,892	0.064264%	4,407,315	2,680,701	1,248,729
958	DERMOTT SCHOOL DISTRICT	393,104	0.091236%	6,257,069	3,805,794	1,772,822
963	GUY-PERKINS SCHOOL DISTRICT	306,738	0.071191%	4,882,375	2,969,651	1,383,329
964	MT. VERNON-ENOLA SCHOOL DISTRI	409,398	0.095018%	6,516,418	3,963,540	1,846,304
965	MOUNTAIN PINE SCHOOL DISTRICT	479,881	0.111376%	7,638,299	4,645,912	2,164,168
973	ARMOREL SCHOOL DISTRICT	410,519	0.095278%	6,534,261	3,974,393	1,851,360
987	WHITE COUNTY CENTRAL SCHOOLS	560,031	0.129978%	8,914,043	5,421,869	2,525,626
990	CRAIGHEAD COUNTY SD EXECUTIVE	-	0.000000%	-	-	-
1000	LAFAYETTE COUNTY SCHOOL DISTRICT	560,057	0.129984%	8,914,468	5,422,128	2,525,746
1001	CEDAR RIDGE SCHOOL DISTRICT	725,526	0.168388%	11,548,240	7,024,091	3,271,976
1002	CLEVELAND COUNTY SCHOOL DISTRICT	828,789	0.192355%	13,191,888	8,023,821	3,737,672
1003	DEER/ MT. JUDEA SCHOOL DISTRICT	365,512	0.084832%	5,817,876	3,538,659	1,648,385
1004	EMERSON-TAYLOR-BRADLEY SCHOOL	939,894	0.218141%	14,960,357	9,099,474	4,238,735
1005	HILLCREST SCHOOL DISTRICT	392,388	0.091070%	6,245,660	3,798,854	1,769,590
1006	OUACHITA RIVER SCHOOL DISTRICT	579,230	0.134434%	9,219,649	5,607,750	2,612,214
1008	OZARK MOUNTAIN SCHOOL DISTRICT	629,810	0.146173%	10,024,722	6,097,428	2,840,316
1009	TWO RIVERS SCHOOL DISTRICT	694,497	0.161187%	11,054,354	6,723,690	3,132,043
1010	SEARCY COUNTY SCHOOL DISTRICT	753,367	0.174850%	11,991,399	7,293,637	3,397,537
1011	LAWRENCE COUNTY SCHOOL DISTRICT	696,301	0.161605%	11,083,062	6,741,151	3,140,177
1045	HIGHLAND PUBLIC SCHOOL DISTRICT	1,261,853	0.292865%	20,084,997	12,216,480	5,690,705
1074	CROSS COUNTY SCHOOL DISTRICT	531,090	0.123262%	8,453,399	5,141,687	2,395,111
1091	WESTSIDE CONSOLIDATED SCHOOL DISTRICT	1,318,738	0.306068%	20,990,441	12,767,206	5,947,245
1092	PEA RIDGE SCHOOL DISTRICT	1,691,396	0.392559%	26,922,065	16,375,052	7,627,859
1093	JACKSONVILLE NORTH PULASKI SCHOOL DISTRICT	3,200,119	0.742720%	50,936,505	30,981,572	14,431,897
1114	RIVERCREST SCHOOL DISTRICT	930,377	0.215932%	14,808,866	9,007,331	4,195,813
1165	CADDO HILLS SCHOOL DISTRICT	433,922	0.100709%	6,906,759	4,200,961	1,956,900
1293	SOUTH CONWAY COUNTY SCHOOL DISTRICT	1,737,505	0.403260%	27,655,986	16,821,451	7,835,802
1307	SOUTHWEST ARKANSAS EDUCATION CO-OP	343,592	0.079745%	5,468,975	3,326,444	1,549,531
1308	SOUTHEAST ARKANSAS EDUCATION SERVICE CO-OP	982,013	0.227917%	15,630,767	9,507,243	4,428,683
1321	WESTSIDE SCHOOL DISTRICT	504,544	0.117100%	8,030,862	4,884,684	2,275,393
1330	GUY FENTER EDUCATION SERVICE CO-OP	392,312	0.091052%	6,244,450	3,798,118	1,769,247
1332	NORTHCENTRAL ARKANSAS EDUCATION SERVICE CO-OP	387,757	0.089995%	6,171,946	3,754,019	1,748,705
1333	BUFFALO ISLAND CENTRAL SCHOOL DISTRICT	579,104	0.134405%	9,217,644	5,606,531	2,611,645
1335	RECTOR SCHOOL DISTRICT	468,212	0.108668%	7,452,556	4,532,936	2,111,541
1336	OZARKS UNLIMITED RESOURCE EDUCATIONAL SERVICE CO-OP	540,300	0.125399%	8,599,993	5,230,852	2,436,646
1337	NORTHEAST ARKANSAS EDUCATION CO-OP	431,979	0.100259%	6,875,831	4,182,149	1,948,137
1338	DAWSON EDUCATION SERVICE CO-OP	1,146,162	0.266014%	18,243,544	11,096,436	5,168,964
1339	ARCH FORD EDUCATION SERVICE CO-OP	2,088,877	0.484810%	33,248,786	20,223,211	9,420,416
1342	WESTERN YELL COUNTY SCHOOL DISTRICT	342,578	0.079510%	5,452,843	3,316,632	1,544,960
1343	NEVADA SCHOOL DISTRICT	371,004	0.086107%	5,905,290	3,591,828	1,673,152
1344	PARAGOULD SCHOOL DISTRICT	2,482,037	0.576059%	39,506,740	24,029,542	11,193,489
1345	WILBUR D MILLS EDUCATION SERVICE CO-OP	437,775	0.101604%	6,968,095	4,238,268	1,974,278
1346	IZARD COUNTY CONSOLIDATED SCHOOL DISTRICT	407,066	0.094477%	6,479,301	3,940,964	1,835,788
1347	MIDLAND SCHOOL DISTRICT	465,799	0.108108%	7,414,153	4,509,577	2,100,660
1348	RIVERSIDE SCHOOL DISTRICT	617,720	0.143368%	9,832,294	5,980,385	2,785,795
1349	ARKANSAS RIVER EDUCATION SERVICE CO-OP	624,695	0.144986%	9,943,317	6,047,914	2,817,251
1350	GREAT RIVERS EDUCATION SERVICE CO-OP	404,196	0.093810%	6,433,614	3,913,175	1,822,843
1351	NORTHWEST ARKANSAS EDUCATION SERVICE CO-OP	567,015	0.131599%	9,025,208	5,489,484	2,557,122

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				1% Decrease 6.50%	Current Single Discount Rate 7.50%	1% Increase 8.50%
1353	DEQUEEN-MENA EDUCATION SERVICE	\$ 786,755	0.182599%	\$ 12,522,831	\$ 7,616,875	\$ 3,548,108
1354	CROWLEY'S RIDGE EDUCATIONAL SERVICE CO-OP	574,951	0.133441%	9,151,531	5,566,319	2,592,914
1355	SOUTH CENTRAL SERVICE CO-OP	329,226	0.076411%	5,240,318	3,187,366	1,484,745
1359	CONWAY VOCATIONAL CENTER	224,684	0.052147%	3,576,309	2,175,251	1,013,280
1362	JONESBORO VOCATIONAL CENTER	154,613	0.035884%	2,460,989	1,496,870	697,275
1363	MONTICELLO VOCATIONAL CENTER	74,214	0.017224%	1,181,273	718,496	334,691
1364	EAST POINSETT COUNTY SCHOOL DISTRICT	550,661	0.127804%	8,764,912	5,331,162	2,483,373
1365	NORTH CENTRAL CAREER CENTER	26,031	0.006041%	414,330	252,012	117,393
1366	RIVER VALLEY CAREER ACADEMY	43,241	0.010036%	688,267	418,631	195,008
1371	METROPOLITAN VOCATIONAL CENTER	231,638	0.053761%	3,686,991	2,242,572	1,044,639
1372	TEXARKANA CAREER AND TECHNOLOGICAL CENTER	41,671	0.009672%	663,285	403,436	187,929
1373	WARREN VOCATIONAL CENTER	85,790	0.019911%	1,365,518	830,562	386,894
1991	CENTERPOINT SCHOOL DISTRICT	799,842	0.185637%	12,731,142	7,743,578	3,607,129
2000	ARKANSAS ARTS ACADEMY CHARTER	612,898	0.142248%	9,755,535	5,933,698	2,764,047
2001	ACADEMICS PLUS CHARTER SCHOOL	777,808	0.180523%	12,380,426	7,530,259	3,507,760
2002	KIPP DELTA COLLEGE PREPARATORY CHARTER	1,247,753	0.289593%	19,860,566	12,079,972	5,627,117
2003	IMBODEN AREA CHARTER SCHOOL	46,545	0.010803%	740,865	450,623	209,910
2006	HAAS HALL ACADEMY CHARTER - FAYETTEVILLE	500,471	0.116155%	7,966,037	4,845,255	2,257,026
2007	LISA ACADEMY CHARTER	1,386,577	0.321813%	22,070,239	13,423,982	6,253,186
2008	ARKANSAS VIRTUAL ACADEMY CHARTER	616,449	0.143073%	9,812,064	5,968,081	2,780,063
2012	COVENANT KEEPERS CHARTER SCHOOL	43,278	0.010044%	688,851	418,986	195,173
2016	E-STEM PUBLIC CHARTER SCHOOL	1,771,003	0.411035%	28,189,171	17,145,755	7,986,870
2017	LISA ACADEMY-NORTH LITTLE ROCK	-	0.000000%	-	-	-
2019	LITTLE ROCK PREPARATORY ACADEMY	215,453	0.050005%	3,429,376	2,085,880	971,649
2020	JACKSONVILLE LIGHTHOUSE CHARTER SCHOOL	575,245	0.133509%	9,156,207	5,569,163	2,594,239
2022	PINE BLUFF LIGHTHOUSE CHARTER SCHOOL	234,285	0.054376%	3,729,131	2,268,203	1,056,579
2023	SIA TECH LITTLE ROCK CHARTER	76,332	0.017716%	1,214,988	739,003	344,244
2024	NORTHWEST ARKANSAS CLASSICAL ACADEMY CHARTER	392,143	0.091013%	6,241,764	3,796,485	1,768,486
2025	PREMIER HIGH SCHOOL OF LITTLE ROCK CHARTER	69,970	0.016239%	1,113,712	677,403	315,549
2026	QUEST MIDDLE CHARTER SCHOOL - PINE BLUFF	-	0.000000%	-	-	-
2027	EXALT ACADEMY CHARTER SCHOOL	198,851	0.046152%	3,165,120	1,925,149	896,777
2028	QUEST MIDDLE CHARTER SCHOOL - WEST LITTLE ROCK	101,027	0.023447%	1,608,052	978,080	455,611
2029	CAPITAL CITY LIGHTHOUSE CHARTER SCHOOL	149,610	0.034723%	2,381,350	1,448,430	674,711
2030	OZARK MONTESSORI ACADEMY CHARTER - SPRINGDALE	108,786	0.025248%	1,731,561	1,053,203	490,605
2031	ROCKBRIDGE MONTESSORI CHARTER SCHOOL	-	0.000000%	-	-	-
2032	HAAS HALL ACADEMY - BENTONVILLE CHARTER	167,560	0.038889%	2,667,066	1,622,214	755,663
2033	FUTURE SCHOOL OF FT. SMITH CHARTER	140,609	0.032634%	2,238,082	1,361,289	634,118
2034	ARKANSAS CONNECTIONS ACADEMY CHARTER	293,008	0.068005%	4,663,830	2,836,723	1,321,408
2035	THE EXCEL CENTER CHARTER AT GOODWILL	88,964	0.020648%	1,416,051	861,298	401,211
2036	FRIENDSHIP ASPIRE ACADEMY - PINE BLUFF	101,306	0.023512%	1,612,496	980,783	456,870
2037	SOUTHEAST ARKANSAS PREPARATORY HIGH SCHOOL	73,771	0.017122%	1,174,226	714,210	332,695
2038	SCHOLARMADE ACHIEVEMENT PLACE	192,505	0.044679%	3,064,122	1,863,719	868,161
2039	FRIENDSHIP ASPIRE ACADEMY - LITTLE ROCK	31,521	0.007316%	501,714	305,162	142,151
4857	ARKANSAS ACTIVITIES ASSOCIATION	147,191	0.034162%	2,342,844	1,425,009	663,801
6864	ARKANSAS EASTER SEALS	11,089	0.002574%	176,507	107,359	50,010
6870	ARKANSAS SCHOOL BOARDS ASSOCIATION	7,288	0.001691%	116,001	70,556	32,867
6873	FIRST STUDENT	9,632	0.002235%	153,308	93,248	43,437
6875	ARKANSAS ASSOCIATION EDUCATIONAL ADMINISTRATORS	50,185	0.011647%	798,796	485,859	226,324
9492	BOSTON MOUNTAIN EDUCATIONAL CO-OP	147,428	0.034217%	2,346,621	1,427,306	664,871
1-005	UNIVERSITY OF ARKANSAS - MONTICELLO	106,855	0.024800%	1,700,822	1,034,506	481,896

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2019

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%
1-006	UNIVERSITY OF ARKANSAS - PINE BLUFF	\$ 11,892	0.002760%	\$ 189,288	\$ 115,133	\$ 53,631
1-008	ARKANSAS SCHOOL FOR THE BLIND	534,720	0.124104%	8,511,175	5,176,829	2,411,481
1-016	ARKANSAS SCHOOL FOR THE DEAF	934,303	0.216844%	14,871,361	9,045,343	4,213,520
1-017	ARKANSAS DEPARTMENT OF EDUCATION	2,969,017	0.689084%	47,258,045	28,744,189	13,389,675
1-025	HENDERSON STATE UNIVERSITY	112,057	0.026007%	1,783,617	1,084,865	505,354
1-028	ARKANSAS STATE UNIVERSITY- BEEBE	183,853	0.042671%	2,926,404	1,779,953	829,141
1-029	ARKANSAS STATE UNIVERSITY- NEWPORT	120,258	0.027911%	1,914,152	1,164,262	542,339
1-045	ARKANSAS TECH UNIVERSITY	521,469	0.121029%	8,300,264	5,048,545	2,351,723
1-051	SOUTHERN ARKANSAS UNIVERSITY	370,986	0.086103%	5,905,016	3,591,661	1,673,075
1-052	ARKANSAS STATE UNIVERSITY- MT. HOME	7,726	0.001793%	122,974	74,798	34,842
1-053	ARKANSAS STATE UNIVERSITY	589,420	0.136799%	9,381,842	5,706,403	2,658,168
1-054	UNIVERSITY OF CENTRAL ARKANSAS	1,187,158	0.275529%	18,896,069	11,493,327	5,353,845
1-115	ARKANSAS DEPARTMENT OF CAREER EDUCATION (REHAB)	1,384,934	0.321431%	22,044,079	13,408,070	6,245,774
1-197	SOUTHEAST ARKANSAS COLLEGE	279,410	0.064849%	4,447,380	2,705,070	1,260,081
1-202	ARKANSAS TEACHER RETIREMENT SYSTEM	625,118	0.145085%	9,950,049	6,052,009	2,819,159
1-220	U OF A COMMUNITY COLLEGE - MORRILTON	182,443	0.042343%	2,903,952	1,766,297	822,780
1-224	ARKANSAS EDUCATIONAL TV NETWORK	567,790	0.131779%	9,037,554	5,496,993	2,560,620
1-249	U OF A COMMUNITY COLLEGE - HOPE	85,673	0.019884%	1,363,669	829,437	386,370
1-254	PHILLIPS COMMUNITY COLLEGE -U OF A	14,372	0.003336%	228,754	139,137	64,813
1-256	UNIVERSITY OF ARKANSAS - FORT SMITH	60,934	0.014142%	969,890	589,925	274,800
1-268	SOUTHERN ARKANSAS UNIVERSITY TECH	194,712	0.045191%	3,099,246	1,885,082	878,113
1-274	CROWLEYS RIDGE TECHNICAL INSTITUTE	-	0.000000%	-	-	-
1-290	PULASKI TECHNICAL COLLEGE	534,672	0.124093%	8,510,409	5,176,363	2,411,264
1-291	COLLEGE OF THE OUACHITAS	201,588	0.046787%	3,208,686	1,951,648	909,121
1-294	ARKANSAS DEPARTMENT OF CAREER EDUCATION (WORKFORCE)	503,391	0.116833%	8,012,501	4,873,516	2,270,191
1-295	BLACK RIVER TECHNICAL COLLEGE	173,212	0.040201%	2,757,028	1,676,932	781,152
1-314	OZARKA COLLEGE	64,023	0.014859%	1,019,052	619,827	288,729
1-315	RICH MOUNTAIN COMMUNITY COLLEGE	100,739	0.023381%	1,603,469	975,292	454,313
1-318	U OF A COMMUNITY COLLEGE - BATESVILLE	117,960	0.027378%	1,877,581	1,142,018	531,977
1-320	PHILLIPS COMMUNITY COLLEGE - DEWITT	10,238	0.002376%	162,955	99,115	46,170
1-321	NORTHWEST TECHNICAL INSTITUTE	223,028	0.051763%	3,549,958	2,159,223	1,005,814
1-327	COSSATOT COMMUNITY COLLEGE - U OF A	111,997	0.025994%	1,782,667	1,084,288	505,085
1-328	ARKANSAS CORRECTIONAL SCHOOL	745,798	0.173093%	11,870,916	7,220,355	3,363,400
1-329	NORTH ARKANSAS COLLEGE	472,454	0.109653%	7,520,082	4,574,008	2,130,673
1-330	NATIONAL PARK COMMUNITY COLLEGE	257,994	0.059878%	4,106,507	2,497,738	1,163,501
1-331	EAST ARKANSAS COMMUNITY COLLEGE	196,864	0.045690%	3,133,498	1,905,916	887,818
1-335	ARKANSAS NORTHEASTERN COLLEGE	305,056	0.070801%	4,855,600	2,953,366	1,375,743
1-344	SOUTH ARKANSAS COMMUNITY COLLEGE	222,803	0.051711%	3,546,374	2,157,043	1,004,798
1-364	ARKANSAS STATE UNIVERSITY- MID SOUTH CC	56,797	0.013182%	904,035	549,869	256,141
1-386	RIVERSIDE VOCATIONAL TECHNICAL SCHOOL	85,469	0.019837%	1,360,411	827,455	385,447
1-388	NORTHWEST ARKANSAS COMMUNITY COLLEGE	408,844	0.094889%	6,507,601	3,958,177	1,843,806
1-389	UNIVERSITY OF ARKANSAS - FAYETTEVILLE	87,793	0.020376%	1,397,412	849,961	395,930
1-390	UNIVERSITY OF ARKANSAS - LITTLE ROCK	31,759	0.007371%	505,512	307,472	143,227
1-391	ARKANSAS DEPARTMENT OF HIGHER EDUCATION	71,448	0.016582%	1,137,239	691,713	322,215
1-392	SOUTH ARKANSAS DEVELOPMENTAL CENTER	426,524	0.098993%	6,789,009	4,129,340	1,923,538
1-399	ARKANSAS SCHOOL FOR MATH, SCIENCES & ARTS	98,197	0.022791%	1,563,016	950,687	442,851
1-400	UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES	14,993	0.003480%	238,641	145,151	67,614
1-401	ARKANSAS ECONOMIC DEVELOPMENT COMMISSION	9,425	0.002187%	150,015	91,245	42,504
1-402	UNIVERSITY OF ARKANSAS COOPERATIVE EXTENSION	33,364	0.007744%	531,064	323,014	150,467
1-403	DHS-DIVISION OF YOUTH SERVICES	12,632	0.002932%	201,059	122,292	56,966
		<u>430,864,656</u>	<u>100.000000%</u>	<u>6,858,101,228</u>	<u>4,171,365,050</u>	<u>1,943,113,576</u>

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

SECTION C

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2019

Deferred Outflows of Resources							Deferred Inflows of Resources					Pension Expense		
Employer ID	Employer	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
106	Cotter Public Schools	\$ 135,103	\$ -	\$ 747,959	\$ 46,247	\$ 929,310	\$ 52,656	\$ 354,506	\$ -	\$ 61,049	\$ 468,211	\$ 940,866	\$ (1,567)	\$ 939,300
108	Rogers Public Schools	3,347,042	-	18,529,940	1,780,190	23,657,171	1,304,502	8,782,525	-	1,487,498	11,574,525	23,309,020	497,559	23,806,579
109	Gravette School District	401,308	-	2,221,725	264,431	2,887,464	156,409	1,053,018	-	9,793	1,219,220	2,794,733	168,523	2,963,256
110	Siloam Springs School District	932,391	-	5,161,915	1,582,616	7,676,922	363,397	2,446,562	-	-	2,809,959	6,493,231	537,837	7,031,068
111	Hermitage Public School District	105,505	-	584,100	149,673	839,278	41,120	276,843	-	40,125	358,088	734,747	37,482	772,228
113	Warren School District	312,210	-	1,728,462	202,884	2,243,557	121,683	819,229	-	477,027	1,417,940	2,174,252	(131,694)	2,042,559
115	Berryville Public Schools	383,191	-	2,121,426	102,017	2,606,633	149,348	1,005,479	-	396,731	1,551,558	2,668,565	(27,523)	2,641,042
116	Lakeside School District	241,646	-	1,337,803	67,669	1,647,118	94,181	634,070	-	495,056	1,223,308	1,682,837	(256,459)	1,426,378
117	Gurdon Public Schools	159,356	-	882,227	48,708	1,090,290	62,108	418,144	-	399,207	879,460	1,109,763	(84,196)	1,025,567
119	Arkadelphia Public Schools	424,631	-	2,350,846	374,801	3,150,278	165,499	1,114,217	-	621,410	1,901,125	2,957,156	(28,181)	2,928,975
121	Woodlawn School District	104,206	-	576,904	88,853	769,964	40,614	273,432	-	63,403	377,449	725,695	5,718	731,413
123	Magnolia School District	623,050	-	3,449,337	260,265	4,332,652	242,832	1,634,862	-	46,480	1,924,174	4,338,960	38,368	4,377,328
125	Alma School District	668,218	-	3,699,398	539,309	4,906,926	260,436	1,753,382	-	44,904	2,058,722	4,653,515	132,312	4,785,827
126	Mountainburg Public Schools	141,138	-	781,372	58,009	980,519	55,008	370,342	-	231,122	656,473	982,897	(50,366)	932,531
129	Greenbrier Public Schools	711,668	-	3,939,947	608,322	5,259,936	277,371	1,867,393	-	56,787	2,201,551	4,956,103	265,850	5,221,953
130	Ozark Public Schools	369,039	-	2,043,081	-	2,412,120	143,832	968,347	-	180,695	1,292,874	2,570,014	(73,454)	2,496,560
131	Cutter Morning Star Public Schools	106,254	-	588,244	138,257	832,756	41,412	278,807	-	83,295	403,514	739,959	(16,037)	723,923
132	Lakeside School District	680,909	-	3,769,658	1,049,295	5,499,862	265,383	1,786,682	-	-	2,052,065	4,741,895	445,461	5,187,355
133	Fountain Lake School District	290,530	-	1,608,435	100,547	1,999,512	113,233	762,340	-	427,284	1,302,857	2,023,268	(19,318)	2,003,951
134	Hot Springs School District	750,483	-	4,154,835	299,838	5,205,156	292,499	1,969,242	-	3,873,782	6,135,523	5,226,413	(1,425,897)	3,800,516
135	Jessieville Public School District	181,668	-	1,005,751	96,634	1,284,053	70,805	476,690	-	153,534	701,028	1,265,146	(8,008)	1,257,138
136	Lake Hamilton School District	870,238	-	4,817,826	742,165	6,430,230	339,173	2,283,476	-	459,842	3,082,491	6,060,398	93,733	6,154,130
139	Sheridan School District	766,608	-	4,244,105	142,965	5,153,678	298,784	2,011,553	-	263,741	2,574,078	5,338,707	45,543	5,384,250
141	Hope Public Schools	499,339	-	2,764,447	92,936	3,356,722	194,616	1,310,248	-	715,460	2,220,324	3,477,428	(239,618)	3,237,810
143	Spring Hill School District	106,851	-	591,547	296,933	995,331	41,645	280,372	-	182,253	504,270	744,114	28,799	772,913
144	Bismarck School District	193,820	-	1,073,032	44,144	1,310,996	75,541	508,578	-	71,783	655,902	1,349,778	(11,770)	1,338,008
145	Mineral Springs School District	144,614	-	800,614	363,884	1,309,113	56,363	379,462	-	160,875	596,700	1,007,102	211,236	1,218,338
150	Jackson County School District	177,552	-	982,964	167,632	1,328,148	69,200	465,890	-	95,770	630,860	1,236,481	54,812	1,291,293
153	White Hall School District	549,708	-	3,043,302	63,015	3,656,026	214,248	1,442,416	-	1,000,598	2,657,261	3,828,204	(230,861)	3,597,344
154	Watson Chapel School District	517,969	-	2,867,587	462,139	3,847,695	201,877	1,359,133	-	1,206,749	2,767,760	3,607,170	(242,298)	3,364,872
159	Dollarway School District	273,634	-	1,514,896	327,919	2,116,449	106,648	718,006	-	996,571	1,821,225	1,905,605	(246,443)	1,659,162
161	Clarksville School District	547,669	-	3,032,014	163,992	3,743,675	213,453	1,437,066	-	357,522	2,008,040	3,814,005	12,252	3,826,257
163	Lamar School District	247,597	-	1,370,747	351,111	1,969,455	96,500	649,685	-	-	746,185	1,724,279	134,003	1,858,282
165	Hoxie Public Schools	181,568	-	1,005,201	51,938	1,238,707	70,766	476,429	-	147,519	694,714	1,264,454	8,392	1,272,846
172	Lee County School District	186,787	-	1,034,095	14,516	1,235,399	72,800	490,124	-	549,506	1,112,430	1,300,800	(338,808)	961,992
178	Ashdown School District	286,581	-	1,586,572	1,732	1,874,885	111,694	751,978	-	289,434	1,153,106	1,995,767	(139,300)	1,856,467
180	Booneville School District	258,997	-	1,433,860	42,509	1,735,366	100,943	679,598	-	146,358	926,900	1,803,669	(95,978)	1,707,691
181	Magazine School District	117,485	-	650,425	124,659	892,569	45,790	308,278	-	194,161	548,229	818,176	21,522	839,699
182	Flippin School District	178,830	-	990,041	97,295	1,266,166	69,699	469,244	-	149,121	688,063	1,245,384	(10,416)	1,234,968
184	Texarkana School District	946,506	-	5,240,058	59,205	6,245,769	368,898	2,483,599	-	859,738	3,712,236	6,591,528	(391,698)	6,199,830

Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2019

		Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
Employer ID	Employer	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	
185	Osceola School District	\$ 268,060	\$ -	\$ 1,484,036	\$ 114,645	\$ 1,866,741	\$ 104,476	\$ 703,380	\$ -	\$ 499,402	\$ 1,307,257	\$ 1,866,786	\$ (117,009)	\$ 1,749,776	
186	Mount Ida Public Schools	105,159	-	582,180	134,484	821,822	40,985	275,932	-	3,479	320,397	732,331	37,718	770,049	
188	Prescott Public Schools	196,251	-	1,086,486	154,346	1,437,083	76,488	514,955	-	84,938	676,381	1,366,703	6,368	1,373,071	
192	Perryville School District	182,599	-	1,010,904	63,764	1,257,266	71,167	479,132	-	227,981	778,280	1,271,628	(39,418)	1,232,210	
195	Marvell - Elaine School District	106,181	-	587,840	76,237	770,258	41,384	278,615	-	822,297	1,142,296	739,451	(337,363)	402,088	
196	Helena-West Helena Schools	331,560	-	1,835,589	-	2,167,150	129,225	870,003	-	1,043,763	2,042,991	2,309,008	(498,693)	1,810,316	
197	Kirby School District	73,268	-	405,628	72,868	551,764	28,556	192,253	-	72,225	293,034	510,243	(12,421)	497,823	
203	Marked Tree School District	106,860	-	591,602	158,805	857,266	41,649	280,398	-	344,115	666,161	744,182	(57,170)	687,012	
208	Mena Public Schools	327,392	-	1,812,511	104,174	2,244,077	127,600	859,065	-	543,616	1,530,282	2,279,978	(201,445)	2,078,533	
209	Russellville School District	1,211,256	-	6,705,771	545,616	8,462,643	472,084	3,178,294	-	288,820	3,939,198	8,435,265	27,205	8,462,470	
210	Little Rock School District	6,208,976	-	34,374,218	-	40,583,194	2,419,934	16,292,143	-	17,526,315	36,238,392	43,239,716	(6,973,804)	36,265,913	
211	Pulaski County Special School District	3,190,156	-	17,661,384	-	20,851,540	1,243,356	8,370,861	-	17,296,573	26,910,790	22,216,454	(7,443,612)	14,772,842	
212	North Little Rock School District	2,049,767	-	11,347,946	1,469,439	14,867,152	798,892	5,378,518	-	1,285,277	7,462,688	14,274,710	(245,567)	14,029,143	
213	Forrest City School District	581,228	-	3,217,804	-	3,799,032	226,532	1,525,123	-	1,676,316	3,427,972	4,047,712	(716,719)	3,330,993	
214	Bauxite School District	286,620	-	1,586,787	433,519	2,306,925	111,709	752,080	-	257,617	1,121,406	1,996,037	130,658	2,126,695	
215	Benton School District	940,417	-	5,206,348	593,131	6,739,896	366,525	2,467,622	-	430,547	3,264,694	6,549,124	244,019	6,793,143	
216	Bryant Public Schools	1,929,975	-	10,684,755	5,617,895	18,232,625	752,203	5,064,189	-	-	5,816,393	13,440,474	1,821,153	15,261,626	
219	Lavaca Public Schools	172,125	-	952,923	22,494	1,147,543	67,086	451,651	-	81,473	600,210	1,198,693	(49,953)	1,148,741	
220	Hartford School District	-	-	-	-	-	-	-	-	702,297	702,297	-	(445,960)	(445,960)	
221	Greenwood School District	783,990	-	4,340,339	588,157	5,712,487	305,559	2,057,164	-	65,144	2,427,867	5,459,761	288,322	5,748,084	
222	Mansfield School District	182,911	-	1,012,633	237,874	1,433,417	71,289	479,952	-	58,832	610,073	1,273,802	(5,578)	1,268,225	
224	Dequeen Public Schools	516,170	-	2,857,628	416,501	3,790,299	201,176	1,354,413	-	161,854	1,717,443	3,594,642	(28,377)	3,566,266	
227	Strong-Huttig School District	81,305	-	450,120	75,011	606,436	31,688	213,341	-	240,975	486,005	566,211	(103,707)	462,504	
228	Junction City School District	133,708	-	740,235	92,810	966,752	52,112	350,845	-	45,160	448,117	931,149	2,904	934,053	
230	Shirley School District	86,552	-	479,170	63,420	629,142	33,733	227,109	-	333,932	594,775	602,754	(84,946)	517,808	
232	Prairie Grove School District	367,253	-	2,033,192	312,602	2,713,047	143,136	963,660	-	9,899	1,116,695	2,557,575	76,096	2,633,671	
233	Fayetteville Public Schools	2,633,171	-	14,577,796	6,482,454	23,693,421	1,026,272	6,909,351	-	488,945	8,424,568	18,337,574	1,221,862	19,559,436	
234	Farmington Public Schools	478,766	-	2,650,551	722,068	3,851,385	186,598	1,256,266	-	83,817	1,526,681	3,334,158	339,218	3,673,376	
235	Elkins School District	229,128	-	1,268,501	232,229	1,729,858	89,302	601,224	-	298,545	989,071	1,595,662	6,733	1,602,395	
237	Lincoln Consolidated School District	220,431	-	1,220,355	-	1,440,787	85,913	578,405	-	569,892	1,234,209	1,535,099	(261,754)	1,273,344	
238	Greenland School District	183,768	-	1,017,379	94,722	1,295,869	71,623	482,201	-	168,069	721,893	1,279,773	10,213	1,289,986	
239	Springdale Public Schools	5,317,580	-	29,439,260	6,371,092	41,127,932	2,072,515	13,953,150	-	-	16,025,665	37,031,977	3,157,757	40,189,734	
240	West Fork School District	199,541	-	1,104,703	-	1,304,244	77,771	523,589	-	474,318	1,075,678	1,389,618	(195,606)	1,194,012	
242	Mc Crory School District	138,270	-	765,494	78,688	982,452	53,891	362,816	-	37,050	453,757	962,923	12,783	975,706	
245	Danville Public Schools	189,125	-	1,047,038	148,114	1,384,278	73,711	496,259	-	106,724	676,694	1,317,081	36,369	1,353,450	
246	Dardanelle Public Schools	439,699	-	2,434,269	211,912	3,085,881	171,372	1,153,756	-	107,019	1,432,147	3,062,095	125,338	3,187,433	
250	Cossatot River School District	216,411	-	1,198,098	54,226	1,468,735	84,346	567,855	-	474,365	1,126,566	1,507,101	(88,771)	1,418,330	
251	South Pike County School District	160,540	-	888,786	132,561	1,181,888	62,570	421,253	-	10,806	494,628	1,118,014	39,340	1,157,353	
330	Monticello School District	405,117	-	2,242,813	109,119	2,757,049	157,893	1,063,013	-	1,029,503	2,250,409	2,821,260	(346,514)	2,474,746	
331	Mammoth Spring School District	103,220	-	571,450	114,552	789,222	40,230	270,847	-	16,631	327,708	718,833	32,393	751,226	

Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2019

Employer ID	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense
333	Batesville School District	\$ 680,364	\$ -	\$ 3,766,643	\$ 235,078	\$ 4,682,085	\$ 265,170	\$ 1,785,253	\$ -	\$ 250,200	\$ 2,300,623	\$ 4,738,102	\$ 119,559	\$ 4,857,661
335	Hackett School District	152,920	-	846,600	686,868	1,686,388	59,600	401,258	-	1,027,178	1,488,036	1,064,947	170,871	1,235,819
336	Beebe Public School District	686,950	-	3,803,102	566,732	5,056,785	267,737	1,802,534	-	257,747	2,328,018	4,783,965	130,297	4,914,262
337	Bald Knob Public Schools	245,020	-	1,356,481	85,859	1,687,360	95,496	642,923	-	695,326	1,433,745	1,706,332	(147,817)	1,558,515
350	Fort Smith Public Schools	3,511,563	-	19,440,763	1,074,884	24,027,210	1,368,624	9,214,222	-	1,277,360	11,860,206	24,454,754	609,957	25,064,711
351	El Dorado Public Schools	847,458	-	4,691,708	1,049,721	6,588,888	330,295	2,223,701	-	320,616	2,874,612	5,901,753	132,975	6,034,728
360	Heber Springs School District	346,348	-	1,917,458	315,960	2,579,766	134,988	908,806	-	286,677	1,330,471	2,411,992	74,415	2,486,407
365	Barton-Lexa School District	163,968	-	907,760	64,715	1,136,443	63,906	430,246	-	268,224	762,375	1,141,882	(14,120)	1,127,762
375	Earle School District	146,469	-	810,882	143,375	1,100,726	57,086	384,329	-	387,564	828,979	1,020,018	(169,321)	850,697
376	West Memphis School District	1,105,050	-	6,117,795	457,627	7,680,473	430,691	2,899,615	-	2,613,110	5,943,416	7,695,644	(592,039)	7,103,605
384	Hamburg School District	366,558	-	2,029,342	56,212	2,452,111	142,865	961,835	-	787,245	1,891,945	2,552,732	(190,096)	2,362,636
385	Bentonville Public Schools	3,902,628	-	21,605,782	8,390,687	33,899,097	1,521,040	10,240,364	-	-	11,761,404	27,178,157	3,240,050	30,418,208
386	Paris School District	238,539	-	1,320,605	163,128	1,722,272	92,970	625,919	-	103,727	822,617	1,661,203	(908)	1,660,296
393	Corning School District	174,793	-	967,693	8,371	1,150,858	68,125	458,652	-	164,004	690,781	1,217,272	(80,549)	1,136,723
394	Jonesboro Public Schools	1,386,232	-	7,674,477	4,038,870	13,099,579	540,281	3,637,426	-	-	4,177,707	9,653,811	1,456,668	11,110,479
395	Sloan-Hendrix School District	133,153	-	737,165	205,946	1,076,264	51,896	349,390	-	171,139	572,425	927,288	(374)	926,914
396	Camden-Fairview School District	549,411	-	3,041,659	83,000	3,674,070	214,132	1,441,637	-	63,865	1,719,633	3,826,137	44,193	3,870,330
404	Lonoke School District	341,635	-	1,891,363	109,960	2,342,958	133,151	896,438	-	549,386	1,578,976	2,379,167	(106,632)	2,272,535
416	Crossett School District	329,411	-	1,823,687	54,432	2,207,530	128,387	864,362	-	416,090	1,408,839	2,294,037	(159,805)	2,134,232
434	Riverview School District	291,683	-	1,614,822	-	1,906,505	113,683	765,367	-	578,336	1,457,386	2,031,302	(229,349)	1,801,954
443	Searcy School District	821,509	-	4,548,050	341,218	5,710,777	320,181	2,155,612	-	-	2,475,794	5,721,044	156,578	5,877,622
451	Harrison School District	544,996	-	3,017,216	228,123	3,790,335	212,411	1,430,052	-	869,549	2,512,012	3,795,390	(232,964)	3,562,426
453	Harrisburg School District	293,528	-	1,625,033	118,168	2,036,730	114,402	770,207	-	320,644	1,205,253	2,044,148	(20,427)	2,023,721
458	Harmony Grove School District	199,486	-	1,104,395	8,085	1,311,966	77,749	523,444	-	294,803	895,995	1,389,231	(106,807)	1,282,424
463	Clarendon School District	138,349	-	765,932	77,742	982,024	53,921	363,024	-	3,318	420,263	963,474	33,321	996,796
471	Norfork School District	100,507	-	556,431	13,685	670,623	39,173	263,728	-	154,936	457,837	699,941	(22,652)	677,289
479	Conway Public Schools	2,152,719	-	11,917,915	862,806	14,933,441	839,017	5,648,663	-	452,938	6,940,619	14,991,679	62,283	15,053,962
480	Charleston Public Schools	186,064	-	1,030,089	204,179	1,420,332	72,518	488,225	-	15,306	576,049	1,295,761	88,868	1,384,629
484	Harmony Grove School District	232,538	-	1,287,379	381,111	1,901,028	90,631	610,171	-	118,077	818,879	1,619,408	145,048	1,764,456
486	Palestine-Wheatley School District	134,106	-	742,441	170,423	1,046,971	52,268	351,891	-	-	404,158	933,925	89,476	1,023,401
493	Hazen School District	117,604	-	651,081	46,153	814,838	45,836	308,589	-	380,367	734,792	819,002	(120,628)	698,374
501	Maynard School District	98,833	-	547,160	91,818	737,811	38,520	259,334	-	57,604	355,459	688,279	(21,037)	667,242
502	West Side School District	120,548	-	667,382	346,222	1,134,153	46,983	316,315	-	16,625	379,924	839,508	130,004	969,512
503	Malvern School District	429,609	-	2,378,406	206,891	3,014,906	167,439	1,127,279	-	469,880	1,764,598	2,991,824	(13,090)	2,978,734
512	Glen Rose School District	198,732	-	1,100,222	227,632	1,526,586	77,455	521,465	-	77,193	676,114	1,383,981	(1,789)	1,382,192
513	Waldron Public Schools	333,210	-	1,844,719	125,425	2,303,354	129,868	874,330	-	518,829	1,523,027	2,320,493	(97,062)	2,223,431
515	Nashville School District	380,223	-	2,104,995	1,556,383	4,041,601	148,191	997,692	-	1,829,103	2,974,986	2,647,897	(163,224)	2,484,673
521	Hampton School District	133,914	-	741,375	200,436	1,075,725	52,193	351,385	-	83,597	487,174	932,584	(395)	932,189
530	Mountain View School District	373,908	-	2,070,032	515,202	2,959,142	145,730	981,121	-	110,652	1,237,503	2,603,917	42,223	2,646,140
531	Drew Central School District	214,577	-	1,187,944	411,194	1,813,714	83,631	563,043	-	35,881	682,554	1,494,328	167,248	1,661,575

Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2019

Deferred Outflows of Resources							Deferred Inflows of Resources					Pension Expense		
												Net		
												Amortization		
												of Deferred		
												Amounts from		
												Changes in		
												Proportion and		
												Differences		
												Between		
												Employer		
												Contributions		
												and		
												Total Employer		
												Pension		
												Expense		
Employer ID	Employer	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense
535	Mayflower School District	\$ 230,829	\$ -	\$ 1,277,917	\$ 156,029	\$ 1,664,775	\$ 89,965	\$ 605,687	\$ -	\$ 138,747	\$ 834,399	\$ 1,607,506	\$ 5,622	\$ 1,613,128
536	Southside Bee Branch School District	138,527	-	766,915	303,266	1,208,707	53,991	363,490	-	365,111	782,592	964,711	45,973	1,010,683
538	Gentry Public Schools	322,415	-	1,784,958	186,674	2,294,047	125,661	846,006	-	196,496	1,168,162	2,245,319	(11,946)	2,233,373
539	Fordyce Public Schools	174,667	-	966,991	359,253	1,500,911	68,076	458,319	-	243,976	770,370	1,216,389	63,447	1,279,837
545	Newport Special School District	245,186	-	1,357,400	-	1,602,585	95,561	643,359	-	724,533	1,463,452	1,707,489	(337,719)	1,369,769
547	Decatur Public Schools	126,252	-	698,956	209,277	1,034,485	49,206	331,280	-	291,487	671,974	879,225	15,429	894,654
548	Scranton School District	86,046	-	476,368	43,525	605,939	33,536	225,781	-	30,250	289,567	599,229	15,002	614,231
552	Cedarville Public School District	171,414	-	948,982	107,136	1,227,532	66,808	449,784	-	261,513	778,104	1,193,736	(35,175)	1,158,561
555	Concord School District	117,465	-	650,312	36,792	804,569	45,782	308,224	-	96,033	450,039	818,034	1,990	820,024
558	Pocahontas Public Schools	378,732	-	2,096,743	555,769	3,031,244	147,610	993,781	-	-	1,141,391	2,637,516	199,017	2,836,533
560	Van Buren School District	1,201,311	-	6,650,712	58,499	7,910,522	468,208	3,152,198	-	776,604	4,397,010	8,366,006	(252,989)	8,113,017
564	County Line Public Schools	97,972	-	542,396	178,369	818,738	38,185	257,076	-	29,457	324,718	682,286	35,436	717,722
565	Salem School District	155,287	-	859,702	142,360	1,157,350	60,523	407,468	-	69,234	537,224	1,081,429	38,685	1,120,114
566	Dierks Public Schools	120,373	-	666,410	121,489	908,272	46,915	315,854	-	13,591	376,360	838,285	64,660	902,944
568	Stephens School Dist	-	-	-	-	-	-	-	-	311,090	311,090	-	(458,699)	(458,699)
569	Pottsville School District	345,899	-	1,914,974	345,346	2,606,219	134,814	907,629	-	88,744	1,131,186	2,408,867	122,374	2,531,240
571	Piggott School District	162,434	-	899,267	196,930	1,258,631	63,308	426,220	-	117,538	607,066	1,131,198	11,235	1,142,433
583	Hector School District	117,226	-	648,986	82,643	848,855	45,688	307,596	-	111,936	465,221	816,367	(66,942)	749,426
586	Blytheville Public Schools	498,067	-	2,757,407	94,774	3,350,249	194,121	1,306,912	-	1,616,437	3,117,469	3,468,574	(480,010)	2,988,564
592	Bearden School District	105,363	-	583,309	110,651	799,323	41,065	276,468	-	175,604	493,137	733,751	(13,644)	720,108
593	Pine Bluff School District	770,680	-	4,266,651	-	5,037,331	300,371	2,022,239	-	5,359,051	7,681,661	5,367,068	(1,735,748)	3,631,320
597	Marmaduke School District	144,846	-	801,896	80,182	1,026,923	56,453	380,070	-	315,180	751,702	1,008,714	(23,028)	985,685
601	Fouke School District	251,973	-	1,394,978	963,858	2,610,809	98,206	661,169	-	39,650	799,025	1,754,759	203,586	1,958,345
602	Horatio School District	173,947	-	963,009	81,541	1,218,496	67,796	456,431	-	47,571	571,798	1,211,379	22,266	1,233,645
606	England Public School District	152,051	-	841,788	117,797	1,111,636	59,262	398,977	-	127,273	585,512	1,058,894	(21,996)	1,036,898
607	Jasper School District	219,240	-	1,213,760	-	1,433,000	85,448	575,279	-	142,299	803,026	1,526,802	(53,974)	1,472,828
608	Trumann School District	287,547	-	1,591,920	36,869	1,916,336	112,071	754,513	-	495,095	1,361,678	2,002,494	(89,878)	1,912,616
622	Carlisle School District	134,647	-	745,432	83,607	963,686	52,478	353,308	-	115,588	521,375	937,688	(14,024)	923,663
623	Bradford School District	97,867	-	541,814	39,309	678,990	38,144	256,800	-	172,754	467,698	681,554	(27,620)	653,933
625	Huntsville School District	508,391	-	2,814,563	521,099	3,844,054	198,144	1,334,002	-	92,745	1,624,891	3,540,471	79,804	3,620,275
626	Yellville-Summit Public School	156,943	-	868,872	310,281	1,336,097	61,168	411,814	-	291,119	764,102	1,092,964	(96,007)	996,957
629	Brookland Public Schools	456,940	-	2,529,717	1,145,249	4,131,906	178,091	1,198,995	-	-	1,377,086	3,182,159	416,594	3,598,754
630	Brinkley Public Schools	118,073	-	653,680	227,178	998,931	46,019	309,821	-	400,642	756,481	822,271	(50,940)	771,331
637	Bay School District	120,550	-	667,392	128,882	916,824	46,984	316,320	-	86,544	449,849	839,520	44,527	884,047
645	Foreman Public Schools	96,730	-	535,516	16,045	648,291	37,700	253,815	-	114,095	405,611	673,631	(39,445)	634,187
651	Quitman Public Schools	129,337	-	716,035	136,452	981,823	50,409	339,375	-	176,337	566,120	900,708	(18,725)	881,983
656	Wynne Public Schools	568,418	-	3,146,886	35,278	3,750,581	221,540	1,491,511	-	474,733	2,187,783	3,958,503	(100,005)	3,858,498
657	Dumas Public Schools	310,366	-	1,718,253	175,379	2,203,998	120,964	814,390	-	319,540	1,254,894	2,161,410	(90,852)	2,070,558
658	Manila Public Schools	233,181	-	1,290,940	142,021	1,666,142	90,882	611,859	-	124,462	827,203	1,623,888	43,479	1,667,366
662	Clinton Public Schools	295,946	-	1,638,421	304,540	2,238,907	115,344	776,553	-	992,054	1,883,951	2,060,988	(95,605)	1,965,383

Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2019

Deferred Outflows of Resources							Deferred Inflows of Resources					Pension Expense			
Employer ID	Employer	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of 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	
667	Greene County Tech School District	\$ 751,836	\$ -	\$ 4,162,323	\$ 421,406	\$ 5,335,565	\$ 293,026	\$ 1,972,792	\$ -	\$ 628,465	\$ 2,894,283	\$ 5,235,833	\$ 54,854	\$ 5,290,687	
674	Augusta Public Schools	112,054	-	620,354	139,770	872,177	43,673	294,025	-	250,351	588,049	780,350	(179,973)	600,376	
675	Green Forest Public Schools	285,966	-	1,583,169	471,073	2,340,208	111,455	750,365	-	13,067	874,887	1,991,486	135,460	2,126,946	
676	East End School District	126,607	-	700,925	114,867	942,400	49,345	332,213	-	85,814	467,372	881,702	52,191	933,893	
677	Dover School District	276,278	-	1,529,535	197,266	2,003,079	107,679	724,944	-	239,841	1,072,464	1,924,019	(35,330)	1,888,689	
682	Mountain Home Public Schools	735,212	-	4,070,288	282,088	5,087,588	286,547	1,929,170	-	604,572	2,820,290	5,120,062	(49,155)	5,070,907	
687	Star City School District	294,581	-	1,630,862	23,151	1,948,595	114,812	772,970	-	706,390	1,594,172	2,051,480	(212,217)	1,839,264	
693	Atkins Public Schools	203,552	-	1,126,909	43,109	1,373,570	79,334	534,114	-	294,867	908,316	1,417,551	(48,345)	1,369,207	
696	Des Arc School District	109,388	-	605,594	20,872	735,854	42,634	287,030	-	122,886	452,549	761,784	(28,766)	733,017	
698	Vilonia School District	679,487	-	3,761,786	351,526	4,792,800	264,829	1,782,951	-	518,759	2,566,539	4,731,994	105,692	4,837,686	
702	Nettleton Public Schools	764,007	-	4,229,703	714,351	5,708,061	297,770	2,004,727	-	505,727	2,808,224	5,320,592	81,063	5,401,655	
704	Omaha School District	98,107	-	543,141	107,019	748,266	38,237	257,429	-	7,764	303,430	683,223	23,798	707,021	
705	Cabot Public Schools	2,163,441	-	11,977,272	1,196,399	15,337,112	843,196	5,676,796	-	289,618	6,809,611	15,066,346	584,278	15,650,623	
714	Marion School District	745,464	-	4,127,049	253,853	5,126,366	290,543	1,956,073	-	2,089,772	4,336,388	5,191,462	(514,710)	4,676,752	
715	McGehee Public Schools	274,454	-	1,519,435	408,656	2,202,545	106,968	720,158	-	232,159	1,059,285	1,911,315	64,951	1,976,266	
719	Cave City School District	244,712	-	1,354,778	158,283	1,757,774	95,376	642,116	-	286,846	1,024,338	1,704,191	(80,838)	1,623,353	
724	Pangburn School District	169,351	-	937,561	48,635	1,155,546	66,004	444,370	-	276,695	787,069	1,179,368	(35,079)	1,144,289	
727	Calico Rock School District	83,148	-	460,327	19,353	562,829	32,407	218,178	-	102,480	353,065	579,051	(21,335)	557,715	
731	Dewitt School District	260,165	-	1,440,327	107,275	1,807,767	101,399	682,663	-	95,367	879,429	1,811,804	(25,095)	1,786,709	
732	Hughes School District	-	-	-	6,114	6,114	-	-	-	809,547	809,547	-	(501,546)	(501,546)	
735	Alpena School District	104,886	-	580,670	194,889	880,446	40,879	275,217	-	67,962	384,058	730,432	39,256	769,688	
736	Magnet Cove School District	137,315	-	760,203	271,700	1,169,218	53,518	360,309	-	5,429	419,256	956,268	72,969	1,029,237	
746	Stuttgart School District	336,497	-	1,862,920	71,500	2,270,918	131,149	882,957	-	375,309	1,389,416	2,343,389	(185,124)	2,158,265	
747	Valley Springs Public Schools	172,012	-	952,293	81,768	1,206,073	67,041	451,353	-	212,405	730,799	1,197,900	(80,116)	1,117,784	
750	Ouachita Public Schools	86,706	-	480,020	82,436	649,162	33,793	227,512	-	196,038	457,344	603,823	(34,952)	568,871	
753	Gosnell Public Schools	260,120	-	1,440,083	126,583	1,826,786	101,381	682,547	-	169,844	953,773	1,811,496	(75,222)	1,736,275	
756	Mulberry-Pleasant View Bi-County Public Schools	97,314	-	538,751	171,266	807,331	37,928	255,349	-	9,473	302,750	677,701	50,803	728,504	
757	Poyen School District	107,523	-	595,273	71,288	774,084	41,907	282,138	-	84,861	408,906	748,801	22,396	771,197	
765	Eureka Springs Public Schools	164,789	-	912,309	47,259	1,124,358	64,226	432,402	-	45,854	542,482	1,147,604	(3,464)	1,144,141	
771	Southside School District	363,872	-	2,014,473	601,125	2,979,470	141,818	954,788	-	-	1,096,606	2,534,029	223,255	2,757,284	
779	Melbourne Public School District	177,443	-	982,364	230,077	1,389,885	69,158	465,605	-	91,357	626,120	1,235,727	73,356	1,309,083	
780	Wonderview School District	93,586	-	518,112	361,282	972,980	36,475	245,567	-	540,290	822,332	651,739	22,551	674,290	
794	Viola School District	92,024	-	509,464	29,045	630,533	35,866	241,468	-	81,691	359,025	640,861	2,595	643,456	
795	Nemo Vista School District	114,698	-	634,991	110,541	860,230	44,703	300,963	-	222,601	568,268	798,763	6,015	804,778	
813	Blevins School District	104,683	-	579,546	46,682	730,911	40,800	274,684	-	247,722	563,206	729,018	(60,286)	668,732	
820	Parkers Chapel School District	149,559	-	827,993	210,962	1,188,514	58,290	392,439	-	60,239	510,969	1,041,541	101,655	1,143,197	
847	Rose Bud School District	166,115	-	919,650	38,794	1,124,560	64,743	435,881	-	200,735	701,359	1,156,838	(11,165)	1,145,674	
863	Valley View Public Schools	545,388	-	3,019,384	600,174	4,164,945	212,564	1,431,079	-	263,490	1,907,133	3,798,117	164,004	3,962,120	
872	Smackover-Norphlet School District	251,195	-	1,390,669	504,608	2,146,472	97,903	659,127	-	185,770	942,799	1,749,338	501,443	2,250,781	
873	Genoa Central School District	223,036	-	1,234,777	460,513	1,918,326	86,928	585,240	-	93,239	765,407	1,553,240	140,631	1,693,870	

Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2019

Employer ID	Employer	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	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 Pension Expense	Proportionate Share of Contributions	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and	Total Employer Pension Expense
876	Norphlet School Dist	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 365,213	\$ 365,213	\$ -	\$ (538,503)	\$ (538,503)	
956	Bergman Public Schools	208,638	-	1,155,066	154,483	1,518,187	81,316	547,460	-	39,136	667,912	1,452,971	68,328	1,521,299	
957	Lead Hill School District	71,969	-	398,436	1,699	472,104	28,050	188,844	-	78,179	295,073	501,197	(19,676)	481,521	
958	Dermott School District	102,174	-	565,660	38,317	706,151	39,822	268,102	-	180,586	488,510	711,550	(75,543)	636,006	
963	Guy-Perkins School District	79,726	-	441,383	6,178	527,287	31,073	209,200	-	284,313	524,586	555,220	(94,981)	460,239	
964	Mt. Vernon-Enola School Distri	106,409	-	589,106	116,470	811,985	41,473	279,215	-	57,229	377,917	741,043	34,795	775,838	
965	Mountain Pine School District	124,729	-	690,527	418,245	1,233,502	48,613	327,285	-	15,352	391,250	868,622	118,294	986,916	
973	Armored School District	106,701	-	590,719	134,183	831,603	41,586	279,979	-	39,459	361,025	743,072	51,022	794,094	
987	White County Central Schools	145,561	-	805,859	101,536	1,052,956	56,732	381,948	-	175,228	613,908	1,013,699	1,841	1,015,540	
990	Craighead County Sd Executive	-	-	-	1,135	1,135	-	-	-	16,047	16,047	-	(8,448)	(8,448)	
1000	Lafayette County School District	145,568	-	805,897	14,155	965,621	56,735	381,966	-	187,575	626,276	1,013,747	(80,064)	933,683	
1001	Cedar Ridge School District	188,576	-	1,043,999	49,618	1,282,194	73,497	494,818	-	479,605	1,047,920	1,313,258	(102,956)	1,210,303	
1002	Cleveland County School District	215,416	-	1,192,590	578,368	1,986,375	83,958	565,245	-	5,076	654,279	1,500,173	158,615	1,658,787	
1003	Deer/ Mt. Judea School District	95,003	-	525,955	305,081	926,039	37,027	249,284	-	379,440	665,751	661,605	(67,229)	594,376	
1004	Emerson-Taylor-Bradley School	244,294	-	1,352,466	265,694	1,862,454	95,213	641,020	-	39,172	775,405	1,701,282	124,140	1,825,421	
1005	Hillcrest School District	101,988	-	564,628	308,455	975,072	39,750	267,613	-	-	307,363	710,252	94,043	804,295	
1006	Ouachita River School District	150,552	-	833,487	235,698	1,219,737	58,677	395,043	-	51,439	505,159	1,048,452	17,609	1,066,061	
1008	Ozark Mountain School District	163,698	-	906,268	158,979	1,228,945	63,801	429,538	-	240,935	734,275	1,140,005	(23,586)	1,116,419	
1009	Two Rivers School District	180,511	-	999,350	245,838	1,425,700	70,354	473,656	-	180,889	724,899	1,257,094	33,157	1,290,250	
1010	Searcy County School District	195,813	-	1,084,062	143,145	1,423,019	76,318	513,806	-	224,472	814,596	1,363,654	(54,613)	1,309,041	
1011	Lawrence County School District	180,980	-	1,001,945	55,429	1,238,355	70,537	474,886	-	214,136	759,558	1,260,358	(249,793)	1,010,565	
1045	Highland Public School District	327,977	-	1,815,750	567,622	2,711,349	127,828	860,600	-	13,422	1,001,851	2,284,052	185,769	2,469,821	
1074	Cross County School District	138,039	-	764,215	163,129	1,065,384	53,801	362,210	-	200,732	616,743	961,315	(24,929)	936,386	
1091	Westside Consolidated School District	342,762	-	1,897,605	299,439	2,539,806	133,591	899,397	-	213,613	1,246,600	2,387,019	2,672	2,389,690	
1092	Pea Ridge School District	439,622	-	2,433,843	1,353,748	4,227,214	171,342	1,153,554	-	-	1,324,896	3,061,559	627,740	3,689,299	
1093	Jacksonville North Pulaski School District	831,765	-	4,604,828	12,749,351	18,185,943	324,178	2,182,523	-	-	2,506,701	5,792,465	5,026,924	10,819,389	
1114	Rivercrest School District	241,821	-	1,338,770	80,751	1,661,342	94,249	634,529	-	136,277	865,055	1,684,054	(40,619)	1,643,435	
1165	Caddo Hills School District	112,784	-	624,394	115,021	852,198	43,957	295,940	-	330,887	670,784	785,432	(96,843)	688,589	
1293	South Conway County School District	451,607	-	2,500,192	546,813	3,498,612	176,013	1,185,001	-	218,040	1,579,054	3,145,020	112,340	3,257,361	
1307	Southwest Arkansas Education Co-Op	89,305	-	494,413	228,929	812,647	34,807	234,334	-	-	269,141	621,928	86,455	708,383	
1308	Southeast Arkansas Education Service Co-Op	255,242	-	1,413,073	238,283	1,906,597	99,480	669,746	-	306,575	1,075,800	1,777,520	52,385	1,829,905	
1321	Westside School District	131,140	-	726,016	-	857,156	51,111	344,106	-	157,162	552,379	913,264	(65,205)	848,060	
1330	Guy Fenter Education Service Co-Op	101,968	-	564,519	401,186	1,067,673	39,742	267,562	-	90,950	398,254	710,115	55,920	766,035	
1332	Northcentral Arkansas Education Service Co-Op	100,784	-	557,964	208,344	867,093	39,281	264,455	-	227,036	530,772	701,870	(3,355)	698,514	
1333	Buffalo Island Central School District	150,519	-	833,305	-	983,824	58,664	394,957	-	281,578	735,199	1,048,224	(102,783)	945,441	
1335	Rector School District	121,696	-	673,736	111,738	907,170	47,431	319,326	-	83,532	450,289	847,500	17,173	864,673	
1336	Ozarks Unlimited Resource Educational Service Co-Op	140,433	-	777,468	164,195	1,082,096	54,733	368,492	-	116,669	539,894	977,985	(18,587)	959,399	
1337	Northeast Arkansas Education Co-Op	112,279	-	621,598	151,469	885,346	43,760	294,615	-	223,297	561,673	781,915	(41,480)	740,435	
1338	Dawson Education Service Co-Op	297,907	-	1,649,277	738,531	2,685,715	116,109	781,698	-	84,027	981,833	2,074,644	188,282	2,262,926	
1339	Arch Ford Education Service Co-Op	542,934	-	3,005,800	3,954,610	7,503,344	211,607	1,424,641	-	-	1,636,248	3,781,030	1,428,016	5,209,045	

Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2019

		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 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	Proportionate Share of Contributions	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Total Employer Pension Expense	
Employer ID	Employer														
1342	Western Yell County School District	\$ 89,042	\$ -	\$ 492,955	\$ 69,856	\$ 651,853	\$ 34,704	\$ 233,643	\$ -	\$ 185,599	\$ 453,946	\$ 620,094	\$ (22,962)	\$ 597,132	
1343	Nevada School District	96,430	-	533,858	89,512	719,800	37,583	253,029	-	37,532	328,145	671,546	34,134	705,680	
1344	Paragould School District	645,123	-	3,571,540	578,743	4,795,406	251,435	1,692,781	-	52,873	1,997,090	4,492,680	294,047	4,786,727	
1345	Wilbur D Mills Education Service Co-Op	113,785	-	629,939	101,249	844,973	44,347	298,568	-	18,662	361,578	792,407	51,178	843,585	
1346	Izard County Consolidated School District	105,803	-	585,750	23,899	715,453	41,237	277,624	-	285,072	603,934	736,822	(62,502)	674,320	
1347	Midland School District	121,069	-	670,264	152,539	943,872	47,186	317,681	-	21,560	386,428	843,132	24,631	867,764	
1348	Riverside School District	160,556	-	888,872	51,572	1,101,000	62,576	421,293	-	219,537	703,406	1,118,122	(73,993)	1,044,129	
1349	Arkansas River Education Service Co-Op	162,369	-	898,909	745,579	1,806,857	63,283	426,050	-	13,822	503,156	1,130,747	210,518	1,341,266	
1350	Great Rivers Education Service Co-Op	105,057	-	581,620	240,913	927,590	40,946	275,667	-	64,634	381,246	731,626	(19,685)	711,941	
1351	Northwest Arkansas Education Service Co-Op	147,377	-	815,909	987,810	1,951,095	57,440	386,711	-	5,717	449,869	1,026,341	278,417	1,304,758	
1353	Dequeen-Mena Education Service	204,491	-	1,132,105	578,539	1,915,135	79,700	536,577	-	187,283	803,560	1,424,088	96,084	1,520,172	
1354	Crowley'S Ridge Educational Service Co-Op	149,439	-	827,329	490,693	1,467,461	58,244	392,124	-	-	450,368	1,040,706	249,633	1,290,338	
1355	South Central Service Co-Op	85,571	-	473,742	155,782	715,096	33,351	224,537	-	221,064	478,952	595,925	6,514	602,440	
1359	Conway Vocational Center	58,399	-	323,310	29,087	410,796	22,761	153,237	-	129,819	305,817	406,695	(11,050)	395,645	
1362	Jonesboro Vocational Center	40,187	-	222,482	104,661	367,329	15,663	105,448	-	1,596	122,707	279,862	28,729	308,591	
1363	Monticello Vocational Center	19,290	-	106,791	16,495	142,576	7,518	50,615	-	17,546	75,679	134,334	7,657	141,990	
1364	East Poinsett County School District	143,126	-	792,377	41,479	976,982	55,783	375,558	-	156,914	588,255	996,740	(76,352)	920,388	
1365	North Central Career Center	6,766	-	37,457	42,495	86,718	2,637	17,753	-	69,382	89,773	47,117	(38,517)	8,601	
1366	River Valley Career Academy	11,239	-	62,222	21,434	94,895	4,380	29,491	-	43,768	77,639	78,269	1,060	79,330	
1371	Metropolitan Vocational Center	60,207	-	333,316	573,348	966,870	23,465	157,980	-	385,720	567,165	419,282	90,261	509,543	
1372	Texarkana Career And Technological Center	10,831	-	59,963	3,167	73,961	4,221	28,420	-	221,362	254,004	75,428	(51,025)	24,404	
1373	Warren Vocational Center	22,298	-	123,447	-	145,746	8,691	58,510	-	113,592	180,792	155,286	(50,157)	105,129	
1991	Centerpoint School District	207,892	-	1,150,937	469,356	1,828,185	81,026	545,503	-	31,423	657,952	1,447,777	100,300	1,548,077	
2000	Arkansas Arts Academy Charter	159,302	-	881,933	877,526	1,918,761	62,088	418,004	-	-	480,092	1,109,393	267,641	1,377,034	
2001	Academics Plus Charter School	202,165	-	1,119,231	1,672,279	2,993,676	78,794	530,475	-	-	609,269	1,407,894	615,801	2,023,695	
2002	Kipp Delta College Preparatory Charter	324,312	-	1,795,461	655,022	2,774,795	126,400	850,984	-	707,419	1,684,803	2,258,530	298,970	2,557,500	
2003	Imboden Area Charter School	12,098	-	66,977	17,261	96,336	4,715	31,745	-	4,299	40,758	84,251	2,705	86,956	
2006	Haas Hall Academy Charter - Fayetteville	130,081	-	720,156	1,668,303	2,518,539	50,699	341,328	-	3,124	395,151	905,892	506,625	1,412,517	
2007	Lisa Academy Charter	360,395	-	1,995,222	3,196,106	5,551,723	140,463	945,664	-	-	1,086,127	2,509,813	1,517,078	4,026,891	
2008	Arkansas Virtual Academy Charter	160,226	-	887,043	1,753,666	2,800,935	62,448	420,426	-	-	482,874	1,115,821	699,686	1,815,508	
2012	Covenant Keepers Charter School	11,249	-	62,274	10,667	84,190	4,384	29,516	-	389,122	423,021	78,336	(119,155)	(40,819)	
2016	E-Stem Public Charter School	460,314	-	2,548,394	5,544,255	8,552,962	179,406	1,207,847	-	6,107	1,393,360	3,205,654	1,380,244	4,585,897	
2017	Lisa Academy-North Little Rock	-	-	-	-	-	-	-	-	352,094	352,094	-	(519,159)	(519,159)	
2019	Little Rock Preparatory Academy	56,000	-	310,027	260,983	627,009	21,826	146,942	-	186,426	355,193	389,986	11,664	401,650	
2020	Jacksonville Lighthouse Charter School	149,516	-	827,751	354,643	1,331,910	58,273	392,324	-	140,841	591,438	1,041,238	160,347	1,201,585	
2022	Pine Bluff Lighthouse Charter School	60,895	-	337,126	379,229	777,250	23,734	159,785	-	14,322	197,841	424,074	143,870	567,944	
2023	Sia Tech Little Rock Charter	19,840	-	109,839	57,905	187,584	7,733	52,060	-	1,198	60,991	138,168	19,515	157,683	
2024	Northwest Arkansas Classical Academy Charter	101,925	-	564,276	698,620	1,364,821	39,725	267,447	-	28,808	335,980	709,809	280,463	990,272	
2025	Premier High School Of Little Rock Charter	18,186	-	100,683	168,500	287,370	7,088	47,720	-	139,794	194,602	126,651	9,421	136,072	
2026	Quest Middle Charter School - Pine Bluff	-	-	-	85,743	85,743	-	-	-	526,235	526,235	-	(73,452)	(73,452)	

Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2019

		Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense											
				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 Outflows of Resources				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 Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions		Total Employer Pension Expense	
Employer ID	Employer	Differences Between Expected and Actual Experience		Assumptions	Contributions		Expected and Actual Experience	Investments	Assumptions	Contributions		Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions										
2027	Exalt Academy Charter School	\$ 51,685	\$ -	\$ 286,137	\$ 711,478	\$ 1,049,300	\$ 20,144	\$ 135,619	\$ -	\$ -	\$ 155,763	\$ 359,935	\$ 302,082	\$ 662,018									
2028	Quest Middle Charter School - West Little Rock	26,259	-	145,373	163,639	335,271	10,234	68,902	-	55,754	134,890	182,867	157,982	340,848									
2029	Capital City Lighthouse Charter School	38,886	-	215,282	524,926	779,094	15,156	102,036	-	156,673	273,865	270,806	229,417	500,222									
2030	Ozark Montessori Academy Charter - Springdale	28,275	-	156,539	523,503	708,317	11,020	74,194	-	308,565	393,779	196,912	165,214	362,126									
2031	Rockbridge Montessori Charter School	-	-	-	268,408	268,408	-	-	-	588,050	588,050	-	5,304	5,304									
2032	Haas Hall Academy - Bentonville Charter	43,552	-	241,112	453,196	737,860	16,974	114,278	-	20,544	151,796	303,297	253,793	557,090									
2033	Future School Of Ft. Smith Charter	36,547	-	202,330	689,079	927,956	14,244	95,897	-	-	110,141	254,513	214,299	468,812									
2034	Arkansas Connections Academy Charter	76,158	-	421,626	1,555,099	2,052,882	29,682	199,835	-	-	229,518	530,368	440,269	970,636									
2035	The Excel Center Charter At Goodwill	23,123	-	128,016	474,653	625,792	9,012	60,675	-	-	69,687	161,032	130,322	291,355									
2036	Friendship Aspire Academy - Pine Bluff	26,331	-	145,775	656,205	828,311	10,263	69,092	-	-	79,355	183,372	149,760	333,132									
2037	Southeast Arkansas Preparatory High School	19,174	-	106,154	477,851	603,179	7,473	50,313	-	-	57,786	133,532	109,056	242,588									
2038	Scholarmade Achievement Place	50,035	-	277,007	1,246,945	1,573,987	19,501	131,291	-	-	150,792	348,450	284,580	633,030									
2039	Friendship Aspire Academy - Little Rock	8,193	-	45,357	204,173	257,722	3,193	21,497	-	-	24,691	57,055	46,597	103,651									
4857	Arkansas Activities Association	38,257	-	211,801	67,781	317,839	14,911	100,386	-	52,787	168,084	266,427	21,082	287,508									
6864	Arkansas Easter Seals	2,882	-	15,957	-	18,839	1,123	7,563	-	144,909	153,596	20,072	(63,510)	(43,437)									
6870	Arkansas School Boards Association	1,894	-	10,487	2,815	15,196	738	4,970	-	499	6,208	13,192	1,001	14,193									
6873	First Student	2,503	-	13,860	24,205	40,568	976	6,569	-	3,762	11,306	17,434	14,933	32,367									
6875	Arkansas Association Educational Administrators	13,044	-	72,214	21,748	107,006	5,084	34,227	-	7,566	46,877	90,839	22,665	113,504									
9492	Boston Mountain Educational Co-Op	38,319	-	212,142	166,743	417,205	14,935	100,548	-	1,021,471	1,136,954	266,856	(177,669)	89,187									
1-005	University Of Arkansas - Monticello	27,773	-	153,760	-	181,533	10,825	72,877	-	423,413	507,115	193,416	(174,643)	18,773									
1-006	University Of Arkansas - Pine Bluff	3,091	-	17,112	2,614	22,817	1,205	8,111	-	53,886	63,201	21,526	(35,244)	(13,718)									
1-008	Arkansas School For The Blind	138,983	-	769,438	127,626	1,036,047	54,168	364,686	-	169,092	587,946	967,885	43,838	1,011,723									
1-016	Arkansas School For The Deaf	242,841	-	1,344,420	713,293	2,300,554	94,647	637,207	-	225,179	957,033	1,691,161	36,842	1,728,003									
1-017	Arkansas Department Of Education	771,698	-	4,272,283	136,905	5,180,886	300,767	2,024,909	-	1,154,859	3,480,534	5,374,153	(306,590)	5,067,563									
1-025	Henderson State University	29,125	-	161,245	-	190,370	11,352	76,424	-	566,449	654,225	202,832	(332,350)	(129,518)									
1-028	Arkansas State University- Beebe	47,787	-	264,557	-	312,343	18,625	125,390	-	661,061	805,076	332,789	(256,922)	75,867									
1-029	Arkansas State University- Newport	31,257	-	173,046	37,993	242,296	12,182	82,017	-	311,350	405,549	217,676	(71,726)	145,950									
1-045	Arkansas Tech University	135,539	-	750,371	85,290	971,200	52,826	355,649	-	393,058	801,533	943,900	(119,856)	824,044									
1-051	Southern Arkansas University	96,426	-	533,833	110,699	740,958	37,582	253,018	-	416,431	707,030	671,514	(85,502)	586,012									
1-052	Arkansas State University- Mt. Home	2,008	-	11,117	896	14,022	783	5,269	-	164,901	170,953	13,985	(79,549)	(65,565)									
1-053	Arkansas State University	153,200	-	848,149	-	1,001,350	59,709	401,992	-	1,339,756	1,801,458	1,066,897	(547,669)	519,228									
1-054	University Of Central Arkansas	308,562	-	1,708,267	-	2,016,829	120,261	809,657	-	1,272,476	2,202,395	2,148,848	(580,693)	1,568,155									
1-115	Arkansas Department Of Career Education (Rehab)	359,968	-	1,992,857	541,745	2,894,570	140,297	944,543	-	219,614	1,304,454	2,506,838	333,439	2,840,277									
1-197	Southeast Arkansas College	72,623	-	402,058	55,424	530,105	28,305	190,561	-	360,486	579,352	505,753	(30,698)	475,055									
1-202	Arkansas Teacher Retirement System	162,479	-	899,517	154,983	1,216,979	63,326	426,339	-	-	489,665	1,131,513	95,908	1,227,421									
1-220	U Of A Community College - Morrilton	47,420	-	262,527	10,785	320,732	18,482	124,428	-	539,521	682,431	330,235	(137,559)	192,677									
1-224	Arkansas Educational Tv Network	147,578	-	817,025	117,379	1,081,981	57,518	387,240	-	315,842	760,600	1,027,745	(37,860)	989,885									
1-249	U Of A Community College - Hope	22,268	-	123,280	-	145,548	8,679	58,430	-	260,995	328,104	155,076	(121,761)	33,315									
1-254	Phillips Community College -U Of A	3,735	-	20,680	15,728	40,143	1,456	9,802	-	241,811	253,069	26,014	(96,815)	(70,801)									
1-256	University Of Arkansas - Fort Smith	15,838	-	87,681	-	103,519	6,173	41,558	-	298,972	346,702	110,295	(136,673)	(26,378)									

Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2019

Employer ID	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and	Total Employer Pension Expense
1-268	Southern Arkansas University Tech	\$ 50,609	\$ -	\$ 280,182	\$ -	\$ 330,791	\$ 19,725	\$ 132,796	\$ -	\$ 536,634	\$ 689,154	\$ 352,444	\$ (235,755)	\$ 116,690
1-274	Crowleys Ridge Technical Institute	-	-	-	-	-	-	-	-	410,879	410,879	-	(138,260)	(138,260)
1-290	Pulaski Technical College	138,970	-	769,369	-	908,339	54,163	364,653	-	1,921,639	2,340,456	967,798	(575,320)	392,478
1-291	College Of The Ouachitas	52,396	-	290,076	150,316	492,788	20,421	137,485	-	430,393	588,300	364,890	(115,161)	249,729
1-294	Arkansas Department Of Career Education (Workforce)	130,840	-	724,357	389,184	1,244,380	50,994	343,319	-	198,011	592,324	911,176	(58,143)	853,034
1-295	Black River Technical College	45,021	-	249,244	11,868	306,133	17,547	118,133	-	83,402	219,082	313,527	(29,651)	283,877
1-314	Ozarka College	16,641	-	92,126	2,705	111,471	6,486	43,664	-	291,172	341,321	115,886	(110,626)	5,260
1-315	Rich Mountain Community College	26,184	-	144,959	-	171,143	10,205	68,705	-	374,988	453,899	182,345	(140,442)	41,903
1-318	U Of A Community College - Batesville	30,660	-	169,740	-	200,399	11,950	80,450	-	365,664	458,064	213,517	(124,711)	88,806
1-320	Phillips Community College - Dewitt	2,661	-	14,732	21,642	39,034	1,037	6,982	-	60,340	68,360	18,531	(8,303)	10,228
1-321	Northwest Technical Institute	57,969	-	320,928	411,020	789,917	22,593	152,108	-	5,775	180,477	403,699	123,393	527,091
1-327	Cossatot Community College - U Of A	29,110	-	161,159	-	190,269	11,346	76,384	-	370,859	458,588	202,724	(140,085)	62,639
1-328	Arkansas Correctional School	193,845	-	1,073,170	177,935	1,444,951	75,551	508,644	-	226,993	811,188	1,349,953	37,690	1,387,643
1-329	North Arkansas College	122,799	-	679,840	-	802,639	47,861	322,220	-	442,305	812,385	855,179	(221,774)	633,405
1-330	National Park Community College	67,057	-	371,242	87,270	525,569	26,135	175,955	-	311,717	513,808	466,989	(165,203)	301,787
1-331	East Arkansas Community College	51,168	-	283,279	157,431	491,877	19,943	134,264	-	25,757	179,964	356,339	32,038	388,377
1-335	Arkansas Northeastern College	79,289	-	438,962	73,250	591,502	30,903	208,052	-	216,943	455,898	552,176	(3,865)	548,311
1-344	South Arkansas Community College	57,910	-	320,604	31,726	410,241	22,570	151,955	-	305,185	479,710	403,291	(170,034)	233,258
1-364	Arkansas State University- Mid South Cc	14,762	-	81,728	-	96,490	5,754	38,736	-	205,512	250,001	102,806	(102,338)	468
1-386	Riverside Vocational Technical School	22,215	-	122,986	62,945	208,145	8,658	58,291	-	59,602	126,550	154,705	11,883	166,588
1-388	Northwest Arkansas Community College	106,266	-	588,309	-	694,574	41,417	278,837	-	353,360	673,614	740,040	(174,918)	565,122
1-389	University Of Arkansas - Fayetteville	22,819	-	126,331	-	149,150	8,894	59,876	-	413,450	482,220	158,913	(192,703)	(33,790)
1-390	University Of Arkansas - Little Rock	8,255	-	45,700	-	53,955	3,217	21,660	-	159,123	184,001	57,486	(49,836)	7,650
1-391	Arkansas Department Of Higher Education	18,570	-	102,810	117,318	238,698	7,238	48,728	-	28,230	84,196	129,326	40,172	169,498
1-392	South Arkansas Developmental Center	110,861	-	613,749	69,031	793,641	43,208	290,895	-	423,874	757,976	772,042	(49,541)	722,501
1-399	Arkansas School For Math, Sciences & Arts	25,523	-	141,302	14,453	181,278	9,948	66,972	-	119,209	196,129	177,745	(100,732)	77,013
1-400	University Of Arkansas For Medical Sciences	3,897	-	21,574	4,741	30,211	1,519	10,225	-	150,763	162,507	27,138	(39,685)	(12,547)
1-401	Arkansas Economic Development Commission	2,450	-	13,562	1,714	17,726	955	6,428	-	20,017	27,400	17,060	(14,790)	2,269
1-402	University Of Arkansas Cooperative Extension	8,672	-	48,010	-	56,682	3,380	22,755	-	34,717	60,852	60,392	(27,009)	33,383
1-403	Dhs-Divison Of Youth Services	3,283	-	18,176	-	21,460	1,280	8,615	-	158,145	168,039	22,864	(56,080)	(33,216)
TOTAL		\$111,988,989	\$ -	\$619,994,971	\$139,228,156	\$ 871,212,116	\$ 43,647,453	\$293,855,313	\$ -	\$139,228,156	\$ 476,730,922	\$779,898,660	\$ 0	\$779,898,660

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

SECTION D

SCHEDULE OF DEFERRED RESOURCES BY EMPLOYER BY YEAR

Schedule of Deferred Resources by Employer by Year as of June 30, 2019

Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows						
			2020	2021	2022	2023	2024	Thereafter	Total
106	Cotter Public Schools	0.120640%	\$ 267,438	\$ (30,895)	\$ 91,285	\$ 120,809	\$ 12,462	\$ -	\$ 461,098
108	Rogers Public Schools	2.988724%	6,997,699	(587,016)	2,609,690	2,904,516	157,757	-	12,082,646
109	Gravette School District	0.358346%	943,649	758	330,152	364,184	29,500	-	1,668,244
110	Siloam Springs School District	0.832574%	2,369,967	247,649	1,038,847	1,073,767	136,733	-	4,866,963
111	Hermitage Public School District	0.094211%	241,876	11,601	109,590	106,699	11,425	-	481,190
113	Warren School District	0.278787%	505,736	(105,922)	184,462	226,434	14,907	-	825,617
115	Berryville Public Schools	0.342168%	728,696	(135,480)	189,223	265,043	7,594	-	1,055,075
116	Lakeside School District	0.215776%	239,665	(202,637)	139,409	223,202	24,172	-	423,810
117	Gurdon Public Schools	0.142296%	222,362	(152,694)	18,812	110,365	11,986	-	210,831
119	Arkadelphia Public Schools	0.379172%	817,316	(86,678)	248,782	269,429	305	-	1,249,153
121	Woodlawn School District	0.093050%	218,008	578	85,329	85,349	3,250	-	392,514
123	Magnolia School District	0.556349%	1,300,678	(27,064)	506,043	575,481	53,340	-	2,408,478
125	Alma School District	0.596682%	1,456,931	7,221	616,101	683,844	84,106	-	2,848,204
126	Mountainburg Public Schools	0.126029%	238,844	(55,041)	60,107	82,750	(2,614)	-	324,046
129	Greenbrier Public Schools	0.635480%	1,661,794	70,779	638,478	638,453	48,881	-	3,058,385
130	Ozark Public Schools	0.329532%	670,639	(109,906)	236,301	301,476	20,737	-	1,119,246
131	Cutter Morning Star Public Schools	0.094879%	202,608	(8,140)	96,228	118,763	19,782	-	429,242
132	Lakeside School District	0.608014%	1,789,617	236,432	697,570	663,846	60,332	-	3,447,797
133	Fountain Lake School District	0.259427%	534,321	(143,891)	138,733	178,285	(10,794)	-	696,654
134	Hot Springs School District	0.670140%	147,374	(1,181,089)	(33,356)	252,462	(115,758)	-	(930,367)
135	Jessieville Public School District	0.162219%	363,546	(34,940)	99,023	143,341	12,055	-	583,025
136	Lake Hamilton School District	0.777075%	1,831,106	(107,708)	709,265	843,628	71,448	-	3,347,738
139	Sheridan School District	0.684539%	1,540,084	(181,719)	542,268	640,172	38,795	-	2,579,600
141	Hope Public Schools	0.445882%	785,556	(227,448)	221,353	339,528	17,408	-	1,136,398
143	Spring Hill School District	0.095412%	223,304	771	139,216	115,888	11,882	-	491,061
144	Bismarck School District	0.173071%	377,493	(41,814)	137,803	169,112	12,500	-	655,094
145	Mineral Springs School District	0.129132%	463,155	47,375	109,616	95,342	(3,076)	-	712,413
150	Jackson County School District	0.158544%	410,742	(709)	127,195	151,330	8,731	-	697,288
153	White Hall School District	0.490859%	856,956	(362,176)	181,956	332,112	(10,084)	-	998,764
154	Watson Chapel School District	0.462518%	848,834	(160,309)	225,177	221,154	(54,920)	-	1,079,935
159	Dollarway School District	0.244340%	246,369	(385,674)	110,751	284,041	39,736	-	295,224
161	Clarksville School District	0.489039%	1,078,924	(163,165)	325,184	449,867	44,825	-	1,735,635
163	Lamar School District	0.221090%	613,918	43,705	259,968	272,306	33,373	-	1,223,269
165	Hoxie Public Schools	0.162131%	360,638	(54,024)	107,949	128,547	882	-	543,993
172	Lee County School District	0.166791%	79,851	(167,351)	86,341	122,699	1,428	-	122,969
178	Ashdown School District	0.255901%	439,517	(132,423)	178,174	224,447	12,062	-	721,778
180	Booneville School District	0.231270%	429,793	(83,175)	199,214	239,342	23,293	-	808,466
181	Magazine School District	0.104908%	251,113	(21,512)	60,662	62,104	(8,028)	-	344,340
182	Flippin School District	0.159685%	343,952	(56,034)	110,146	161,200	18,839	-	578,103
184	Texarkana School District	0.845177%	1,519,044	(403,206)	612,822	764,968	39,905	-	2,533,533
185	Osceola School District	0.239363%	438,691	(126,281)	86,998	160,629	(553)	-	559,484
186	Mount Ida Public Schools	0.093901%	246,086	15,298	106,232	116,762	17,048	-	501,425
188	Prescott Public Schools	0.175241%	401,420	(16,092)	175,203	187,548	12,623	-	760,701
192	Perryville School District	0.163050%	318,288	(93,673)	101,036	147,094	6,241	-	478,986
195	Marvell - Elaine School District	0.094814%	(89,231)	(190,491)	(35,795)	(23,228)	(33,292)	-	(372,037)
196	Helena-West Helena Schools	0.296065%	164,865	(417,122)	108,278	244,538	23,599	-	124,158
197	Kirby School District	0.065424%	131,720	(22,790)	65,464	76,508	7,828	-	258,730
203	Marked Tree School District	0.095420%	153,621	(62,191)	31,488	60,511	7,676	-	191,105
208	Mena Public Schools	0.292343%	470,331	(210,702)	144,269	280,398	29,499	-	713,795
209	Russellville School District	1.081585%	2,416,346	(210,553)	996,224	1,186,323	135,104	-	4,523,445

Schedule of Deferred Resources by Employer by Year as of June 30, 2019

Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows						
			2020	2021	2022	2023	2024	Thereafter	Total
210	Little Rock School District	5.544274%	\$ 5,682,033	\$ (6,455,509)	\$ 1,313,774	\$ 3,783,607	\$ 20,898	\$ -	\$ 4,344,802
211	Pulaski County Special School District	2.848633%	(629,735)	(6,552,012)	(925,863)	2,040,357	8,003	-	(6,059,250)
212	North Little Rock School District	1.830329%	3,936,974	(157,975)	1,745,783	1,772,271	107,411	-	7,404,465
213	Forrest City School District	0.519005%	445,686	(645,707)	197,294	375,640	(1,852)	-	371,060
214	Bauxite School District	0.255935%	672,886	(33,502)	208,147	292,029	45,959	-	1,185,519
215	Benton School District	0.839740%	2,049,104	(200,817)	663,148	876,110	87,657	-	3,475,201
216	Bryant Public Schools	1.723362%	5,600,725	1,196,629	2,686,098	2,545,657	387,123	-	12,416,232
219	Lavaca Public Schools	0.153699%	305,375	(37,890)	125,035	145,419	9,394	-	547,332
220	Hartford School District	0.000000%	(444,251)	(258,045)	-	-	-	-	(702,297)
221	Greenwood School District	0.700060%	1,812,845	24,826	682,967	710,358	53,623	-	3,284,620
222	Mansfield School District	0.163329%	378,117	27,148	197,223	198,789	22,069	-	823,345
224	Dequeen Public Schools	0.460911%	1,050,129	22,062	445,208	498,468	56,989	-	2,072,857
227	Strong-Huttig School District	0.072601%	86,344	(43,838)	29,499	51,397	(2,971)	-	120,432
228	Junction City School District	0.119394%	268,429	(11,197)	118,918	128,627	13,858	-	518,635
230	Shirley School District	0.077286%	89,208	(111,224)	(9,932)	60,316	5,999	-	34,367
232	Prairie Grove School District	0.327937%	811,599	15,185	342,739	381,650	45,180	-	1,596,353
233	Fayetteville Public Schools	2.351276%	6,617,688	1,272,635	3,693,558	3,314,351	370,621	-	15,268,853
234	Farmington Public Schools	0.427512%	1,265,896	128,248	460,954	440,695	28,911	-	2,324,704
235	Elkins School District	0.204599%	414,651	(122,336)	188,016	231,742	28,713	-	740,786
237	Lincoln Consolidated School District	0.196833%	196,657	(226,556)	63,151	164,629	8,697	-	206,577
238	Greenland School District	0.164095%	359,931	(65,759)	109,037	153,650	17,117	-	573,976
239	Springdale Public Schools	4.748306%	13,322,874	687,093	5,001,061	5,432,396	658,844	-	25,102,267
240	West Fork School District	0.178179%	210,935	(186,765)	51,877	141,214	11,306	-	228,566
242	Mc Crory School District	0.123468%	283,612	(15,997)	120,221	129,458	11,402	-	528,695
245	Danville Public Schools	0.168879%	407,925	(22,411)	131,954	169,895	20,220	-	707,584
246	Dardanelle Public Schools	0.392627%	977,652	(43,016)	318,002	372,009	29,087	-	1,653,735
250	Cossatot River School District	0.193243%	339,828	(147,278)	54,450	108,666	(13,497)	-	342,169
251	South Pike County School District	0.143354%	364,042	16,030	144,115	150,925	12,148	-	687,260
330	Monticello School District	0.361747%	466,785	(405,249)	84,969	322,511	37,623	-	506,640
331	Mammoth Spring School District	0.092170%	234,923	9,125	100,218	104,705	12,543	-	461,514
333	Batesville School District	0.607528%	1,443,243	(115,514)	473,357	550,711	29,665	-	2,381,462
335	Hackett School District	0.136549%	479,002	(24,435)	(126,495)	(70,303)	(59,419)	-	198,352
336	Beebe Public School District	0.613409%	1,491,033	(66,812)	550,227	680,111	74,208	-	2,728,767
337	Bald Knob Public Schools	0.218789%	342,977	(186,218)	19,680	91,705	(14,529)	-	253,615
350	Fort Smith Public Schools	3.135632%	7,415,187	(672,023)	2,385,472	2,857,508	180,861	-	12,167,004
351	El Dorado Public Schools	0.756733%	1,867,608	60,951	748,899	904,171	132,646	-	3,714,276
360	Heber Springs School District	0.309270%	725,194	(100,199)	242,667	335,011	46,621	-	1,249,295
365	Barton-Lexa School District	0.146414%	302,111	(86,369)	61,881	100,100	(3,654)	-	374,068
375	Earle School District	0.130789%	148,398	(101,178)	66,255	134,704	23,568	-	271,747
376	West Memphis School District	0.986749%	1,674,893	(700,581)	173,592	585,818	3,335	-	1,737,058
384	Hamburg School District	0.327316%	512,910	(305,334)	109,126	235,302	8,163	-	560,166
385	Bentonville Public Schools	3.484832%	10,880,335	1,966,988	4,678,246	4,183,657	428,467	-	22,137,693
386	Paris School District	0.213002%	474,613	(31,097)	195,637	231,803	28,700	-	899,655
393	Corning School District	0.156081%	284,351	(61,335)	98,159	131,995	6,906	-	460,077
394	Jonesboro Public Schools	1.237829%	4,143,226	793,592	1,809,039	1,867,762	308,253	-	8,921,873
395	Sloan-Hendrix School District	0.118899%	268,725	(18,127)	92,936	135,695	24,610	-	503,839
396	Camden-Fairview School District	0.490594%	1,114,589	(111,337)	415,998	491,825	43,361	-	1,954,437
404	Lonoke School District	0.305061%	570,726	(165,837)	170,191	205,474	(16,572)	-	763,982
416	Crossett School District	0.294146%	518,407	(154,557)	178,066	249,763	7,013	-	798,691
434	Riverview School District	0.260457%	359,980	(229,675)	96,883	205,676	16,255	-	449,119

Schedule of Deferred Resources by Employer by Year as of June 30, 2019

Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows						
			2020	2021	2022	2023	2024	Thereafter	Total
443	Searcy School District	0.733562%	\$ 1,782,623	\$ (28,233)	\$ 671,591	\$ 742,653	\$ 66,349	\$ -	\$ 3,234,984
451	Harrison School District	0.486652%	887,790	(216,059)	243,229	351,034	12,329	-	1,278,323
453	Harrisburg School District	0.262104%	564,547	(101,753)	144,913	215,124	8,646	-	831,476
458	Harmony Grove School District	0.178130%	299,628	(115,613)	79,646	143,170	9,140	-	415,971
463	Clarendon School District	0.123538%	302,780	(9,037)	118,772	134,824	14,422	-	561,760
471	Norfolk School District	0.089748%	170,927	(58,225)	40,956	61,112	(1,984)	-	212,786
479	Conway Public Schools	1.922260%	4,394,063	(248,302)	1,639,872	1,995,236	211,952	-	7,992,822
480	Charleston Public Schools	0.166145%	455,836	27,572	161,877	178,945	20,053	-	844,283
484	Harmony Grove School District	0.207643%	594,920	36,109	192,854	227,094	31,172	-	1,082,148
486	Palestine-Wheatley School District	0.119750%	344,386	21,431	126,159	134,996	15,841	-	642,813
493	Hazen School District	0.105014%	116,096	(111,444)	18,649	56,977	(232)	-	80,046
501	Maynard School District	0.088252%	181,235	(9,521)	93,999	103,313	13,327	-	382,353
502	West Side School District	0.107643%	361,360	73,914	148,549	145,720	24,686	-	754,229
503	Malvern School District	0.383617%	819,528	(140,564)	250,267	308,352	12,725	-	1,250,308
512	Glen Rose School District	0.177457%	403,860	(4,788)	192,244	226,201	32,955	-	850,472
513	Waldron Public Schools	0.297538%	579,614	(147,886)	141,076	213,224	(5,701)	-	780,327
515	Nashville School District	0.339518%	597,831	(203,633)	371,662	344,673	(43,919)	-	1,066,615
521	Hampton School District	0.119578%	273,420	5,483	148,640	147,857	13,151	-	588,551
530	Mountain View School District	0.333879%	810,487	65,479	397,097	399,760	48,815	-	1,721,639
531	Drew Central School District	0.191605%	584,022	61,936	219,454	237,303	28,445	-	1,131,160
535	Mayflower School District	0.206117%	464,174	(50,191)	166,018	223,358	27,017	-	830,377
536	Southside Bee Branch School District	0.123697%	313,573	(23,928)	82,554	72,795	(18,878)	-	426,115
538	Gentry Public Schools	0.287899%	645,553	(41,163)	215,869	276,908	28,717	-	1,125,885
539	Fordyce Public Schools	0.155968%	418,127	35,061	154,223	129,889	(6,760)	-	730,540
545	Newport Special School District	0.218937%	166,640	(298,712)	61,049	193,901	16,255	-	139,133
547	Decatur Public Schools	0.112736%	269,187	(20,042)	39,465	69,634	4,267	-	362,511
548	Scranton School District	0.076834%	184,678	(11,677)	59,190	76,271	7,911	-	316,372
552	Cedarville Public School District	0.153063%	302,678	(94,044)	86,355	145,568	8,871	-	449,428
555	Concord School District	0.104890%	232,292	(37,662)	63,378	90,542	5,979	-	354,529
558	Pocahontas Public Schools	0.338187%	940,531	73,140	384,884	427,855	63,443	-	1,889,853
560	Van Buren School District	1.072704%	2,161,020	(404,800)	749,890	959,108	48,293	-	3,513,511
564	County Line Public Schools	0.087484%	229,158	21,551	112,700	113,944	16,667	-	494,020
565	Salem School District	0.138663%	349,905	4,744	126,681	132,694	6,100	-	620,125
566	Dierks Public Schools	0.107486%	294,399	4,225	107,082	116,444	9,762	-	531,912
568	Stephens School Dist	0.000000%	(311,090)	-	-	-	-	-	(311,090)
569	Pottsville School District	0.308869%	792,653	17,383	323,690	318,307	22,999	-	1,475,033
571	Piggott School District	0.145044%	354,803	18,897	132,524	139,542	5,798	-	651,565
583	Hector School District	0.104676%	190,993	(13,807)	85,934	107,453	13,061	-	383,634
586	Blytheville Public Schools	0.444747%	557,415	(451,084)	4,579	168,506	(46,636)	-	232,780
592	Bearden School District	0.094083%	193,840	(48,670)	50,790	96,087	14,138	-	306,186
593	Pine Bluff School District	0.688175%	(189,104)	(1,660,561)	(509,928)	(90,424)	(194,313)	-	(2,644,330)
597	Marmaduke School District	0.129339%	254,236	(79,680)	47,276	64,609	(11,221)	-	275,221
601	Fouke School District	0.224998%	705,784	170,428	410,422	430,074	95,075	-	1,811,784
602	Horatio School District	0.155325%	359,439	(25,282)	143,190	156,397	12,955	-	646,698
606	England Public School District	0.135773%	284,762	(37,337)	107,858	149,350	21,491	-	526,124
607	Jasper School District	0.195769%	384,201	(81,127)	132,014	179,423	15,463	-	629,974
608	Trumann School District	0.256763%	465,367	(194,824)	87,695	187,357	9,063	-	554,657
622	Carlisle School District	0.120232%	258,224	(25,203)	100,641	107,198	1,451	-	442,311
623	Bradford School District	0.087390%	167,017	(45,370)	44,945	52,240	(7,539)	-	211,292
625	Huntsville School District	0.453966%	1,095,796	23,233	509,626	531,894	58,614	-	2,219,163

Schedule of Deferred Resources by Employer by Year as of June 30, 2019

Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows						
			2020	2021	2022	2023	2024	Thereafter	Total
626	Yellville-Summit Public School	0.140142%	\$ 215,909	\$ (60,120)	\$ 186,628	\$ 199,628	\$ 29,951	\$ -	\$ 571,995
629	Brookland Public Schools	0.408022%	1,296,954	219,383	565,586	577,474	95,423	-	2,754,820
630	Brinkley Public Schools	0.105433%	192,078	(31,185)	51,460	40,947	(10,850)	-	242,450
637	Bay School District	0.107645%	269,624	(23,834)	86,571	117,366	17,248	-	466,976
645	Foreman Public Schools	0.086374%	156,139	(41,813)	57,552	70,239	564	-	242,680
651	Quitman Public Schools	0.115490%	231,058	(35,050)	109,331	105,717	4,646	-	415,702
656	Wynne Public Schools	0.507566%	1,014,761	(241,630)	323,351	441,599	24,717	-	1,562,798
657	Dumas Public Schools	0.277140%	545,428	(64,846)	218,611	238,128	11,782	-	949,104
658	Manila Public Schools	0.208218%	502,371	(21,990)	161,236	185,039	12,284	-	838,939
662	Clinton Public Schools	0.264264%	402,602	(329,450)	122,665	175,531	(16,392)	-	354,956
667	Greene County Tech School District	0.671348%	1,526,823	(208,439)	420,757	630,473	71,669	-	2,441,282
674	Augusta Public Schools	0.100058%	80,546	(38,815)	113,397	114,998	14,004	-	284,129
675	Green Forest Public Schools	0.255352%	702,501	80,836	325,820	317,974	38,189	-	1,465,321
676	East End School District	0.113053%	296,497	(4,089)	86,124	93,676	2,820	-	475,028
677	Dover School District	0.246701%	531,780	(36,558)	182,254	228,718	24,422	-	930,615
682	Mountain Home Public Schools	0.656503%	1,402,297	(257,372)	424,268	633,180	64,925	-	2,267,298
687	Star City School District	0.263044%	373,338	(273,141)	50,330	192,919	10,976	-	354,423
693	Atkins Public Schools	0.181761%	349,663	(108,555)	94,348	133,516	(3,718)	-	465,254
696	Des Arc School District	0.097677%	188,550	(47,566)	62,392	79,392	536	-	283,305
698	Vilonia School District	0.606745%	1,422,987	(145,511)	411,954	509,525	27,307	-	2,226,261
702	Nettleton Public Schools	0.682216%	1,566,300	(181,469)	614,820	800,692	99,494	-	2,899,837
704	Omaha School District	0.087604%	219,273	8,095	101,315	105,017	11,137	-	444,836
705	Cabot Public Schools	1.931834%	4,749,783	(204,408)	1,762,147	2,013,771	206,209	-	8,527,501
714	Marion School District	0.665659%	995,568	(555,569)	94,713	296,029	(40,762)	-	789,979
715	McGehee Public Schools	0.245072%	607,522	(18,621)	214,175	292,106	48,079	-	1,143,261
719	Cave City School District	0.218514%	432,844	(42,794)	168,830	176,158	(1,604)	-	733,435
724	Pangburn School District	0.151221%	300,313	(79,060)	63,159	91,601	(7,537)	-	368,477
727	Calico Rock School District	0.074247%	145,790	(30,525)	43,248	52,650	(1,400)	-	209,763
731	Dewitt School District	0.232313%	504,460	(42,603)	203,586	242,252	20,641	-	928,338
732	Hughes School District	0.000000%	(504,448)	(298,985)	-	-	-	-	(803,433)
735	Alpena School District	0.093657%	242,492	3,177	100,452	126,395	23,873	-	496,388
736	Magnet Cove School District	0.122614%	348,886	53,155	169,121	160,348	18,452	-	749,962
746	Stuttgart School District	0.300473%	535,392	(106,546)	186,083	254,023	12,550	-	881,502
747	Valley Springs Public Schools	0.153597%	277,259	(51,590)	108,017	132,013	9,575	-	475,274
750	Ouachita Public Schools	0.077423%	139,191	(40,072)	50,015	50,305	(7,620)	-	191,818
753	Gosnell Public Schools	0.232273%	470,974	(29,460)	190,954	220,354	20,191	-	873,013
756	Mulberry-Pleasant View Bi-County Public Schools	0.086896%	249,013	46,327	108,130	92,931	8,180	-	504,581
757	Poyen School District	0.096013%	228,743	(25,272)	72,881	86,101	2,725	-	365,179
765	Eureka Springs Public Schools	0.147148%	319,969	(37,839)	130,227	154,300	15,220	-	581,876
771	Southside School District	0.324918%	930,642	89,312	393,326	413,873	55,711	-	1,882,864
779	Melbourne Public School District	0.158447%	408,053	(19,912)	158,743	192,563	24,318	-	763,764
780	Wonderview School District	0.083567%	208,969	(7,137)	(6,835)	(20,913)	(23,435)	-	150,648
794	Viola School District	0.082172%	181,315	(32,879)	50,073	69,833	3,165	-	271,508
795	Nemo Vista School District	0.102419%	231,810	(32,048)	49,582	53,334	(10,716)	-	291,962
813	Blevins School District	0.093476%	154,857	(68,055)	30,186	56,944	(6,227)	-	167,705
820	Parkers Chapel School District	0.133548%	388,745	23,117	117,672	133,512	14,499	-	677,546
847	Rose Bud School District	0.148332%	307,380	(82,039)	74,943	117,914	5,004	-	423,200
863	Valley View Public Schools	0.487001%	1,209,903	(67,052)	454,335	577,691	82,935	-	2,257,812
872	Smackover-Norphlet School District	0.224303%	844,854	(44,302)	159,523	217,661	25,937	-	1,203,673
873	Genoa Central School District	0.199159%	584,930	84,801	221,626	228,563	32,999	-	1,152,919

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Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows						
			2020	2021	2022	2023	2024	Thereafter	Total
876	Norphet School Dist	0.000000%	\$ (365,213)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (365,213)
956	Bergman Public Schools	0.186302%	476,501	(3,031)	164,324	192,169	20,311	-	850,275
957	Lead Hill School District	0.064264%	123,340	(33,631)	33,576	51,196	2,550	-	177,031
958	Dermott School District	0.091236%	127,211	(78,509)	65,470	95,592	7,877	-	217,641
963	Guy-Perkins School District	0.071191%	60,793	(102,263)	2,474	41,039	658	-	2,701
964	Mt. Vernon-Enola School Distri	0.095018%	240,722	3,339	94,415	90,562	5,030	-	434,068
965	Mountain Pine School District	0.111376%	373,866	109,346	177,460	156,972	24,606	-	842,252
973	Armored School District	0.095278%	265,766	24,811	87,335	87,603	5,063	-	470,578
987	White County Central Schools	0.129978%	291,892	(30,821)	77,527	97,603	2,846	-	439,048
990	Craighead County Sd Executive	0.000000%	(8,986)	(5,927)	-	-	-	-	(14,913)
1000	Lafayette County School District	0.129984%	221,238	(73,983)	71,827	113,294	6,969	-	339,344
1001	Cedar Ridge School District	0.168388%	248,885	(204,338)	41,078	139,742	8,906	-	234,273
1002	Cleveland County School District	0.192355%	585,649	115,868	303,828	285,451	41,300	-	1,332,096
1003	Deer/ Mt. Judea School District	0.084832%	115,016	(102,952)	69,157	148,468	30,599	-	260,288
1004	Emerson-Taylor-Bradley School	0.218141%	591,629	11,946	211,710	241,868	29,895	-	1,087,049
1005	Hillcrest School District	0.091070%	296,318	65,962	142,191	139,757	23,481	-	667,709
1006	Ouachita River School District	0.134434%	341,708	53,609	152,771	150,192	16,298	-	714,578
1008	Ozark Mountain School District	0.146173%	300,654	(57,690)	86,535	142,323	22,848	-	494,670
1009	Two Rivers School District	0.161187%	380,931	(44,877)	147,807	194,197	22,744	-	700,801
1010	Searcy County School District	0.174850%	350,129	(45,545)	118,131	164,958	20,751	-	608,424
1011	Lawrence County School District	0.161605%	196,544	(24,506)	133,815	160,283	12,660	-	478,796
1045	Highland Public School District	0.292865%	833,634	80,516	341,912	390,431	63,006	-	1,709,498
1074	Cross County School District	0.123262%	252,634	(17,086)	111,340	100,318	1,435	-	448,641
1091	Westside Consolidated School District	0.306068%	699,121	3,601	281,779	286,089	22,616	-	1,293,206
1092	Pea Ridge School District	0.392559%	1,443,152	316,908	571,249	507,753	63,256	-	2,902,318
1093	Jacksonville North Pulaski School District	0.742720%	6,682,652	4,878,076	3,125,344	909,597	83,572	-	15,679,242
1114	Rivercrest School District	0.215932%	455,852	(44,468)	160,664	204,713	19,526	-	796,287
1165	Caddo Hills School District	0.100709%	150,561	(49,873)	48,674	48,143	(16,090)	-	181,414
1293	South Conway County School District	0.403260%	1,009,702	(9,282)	405,886	466,841	46,412	-	1,919,558
1307	Southwest Arkansas Education Co-Op	0.079745%	258,883	46,648	108,600	110,896	18,479	-	543,507
1308	Southeast Arkansas Education Service Co-Op	0.227917%	524,748	(103,124)	144,550	231,119	33,504	-	830,797
1321	Westside School District	0.117100%	196,289	(78,773)	71,708	107,958	7,595	-	304,777
1330	Guy Fenter Education Service Co-Op	0.091052%	261,070	66,990	180,967	144,154	16,238	-	669,420
1332	Northcentral Arkansas Education Service Co-Op	0.089995%	187,651	(52,643)	61,876	115,886	23,551	-	336,321
1333	Buffalo Island Central School District	0.134405%	198,239	(117,273)	51,855	108,333	7,471	-	248,625
1335	Rector School District	0.108668%	259,320	(16,400)	83,807	115,058	15,095	-	456,881
1336	Ozarks Unlimited Resource Educational Service Co-Op	0.125399%	271,005	(19,600)	121,236	151,151	18,410	-	542,202
1337	Northeast Arkansas Education Co-Op	0.100259%	195,820	(46,170)	60,739	105,010	8,274	-	323,673
1338	Dawson Education Service Co-Op	0.266014%	812,347	233,838	360,320	271,665	25,712	-	1,703,882
1339	Arch Ford Education Service Co-Op	0.484810%	2,431,529	973,097	1,191,183	1,048,460	222,827	-	5,867,095
1342	Western Yell County School District	0.079510%	154,433	(42,194)	23,089	55,765	6,813	-	197,906
1343	Nevada School District	0.086107%	226,690	8,051	71,675	79,369	5,870	-	391,655
1344	Paragould School District	0.576059%	1,561,716	57,422	545,415	589,575	44,189	-	2,798,316
1345	Wilbur D Mills Education Service Co-Op	0.101604%	272,389	9,552	93,203	99,376	8,876	-	483,395
1346	Izard County Consolidated School District	0.094477%	149,318	(81,983)	8,317	41,843	(5,975)	-	111,519
1347	Midland School District	0.108108%	273,802	18,521	117,710	130,781	16,630	-	557,444
1348	Riverside School District	0.143368%	254,750	(82,249)	76,629	134,466	13,997	-	397,593
1349	Arkansas River Education Service Co-Op	0.144986%	526,372	162,199	305,649	266,039	43,442	-	1,303,701
1350	Great Rivers Education Service Co-Op	0.093810%	213,639	40,266	136,278	135,249	20,912	-	546,344
1351	Northwest Arkansas Education Service Co-Op	0.131599%	574,501	245,081	335,836	288,473	57,336	-	1,501,227

Schedule of Deferred Resources by Employer by Year as of June 30, 2019

Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows						
			2020	2021	2022	2023	2024	Thereafter	Total
1353	Dequeen-Mena Education Service	0.182599%	\$ 501,632	\$ 56,209	\$ 227,492	\$ 268,712	\$ 57,529	\$ -	\$ 1,111,575
1354	Crowley'S Ridge Educational Service Co-Op	0.133441%	521,190	114,493	187,958	171,722	21,731	-	1,017,094
1355	South Central Service Co-Op	0.076411%	178,560	(14,195)	45,763	38,487	(12,472)	-	236,144
1359	Conway Vocational Center	0.052147%	98,968	(38,462)	15,555	30,073	(1,154)	-	104,979
1362	Jonesboro Vocational Center	0.035884%	109,482	21,465	53,444	52,355	7,876	-	244,622
1363	Monticello Vocational Center	0.017224%	42,420	(7,231)	11,885	17,641	2,181	-	66,897
1364	East Poinsett County School District	0.127804%	223,553	(51,226)	95,580	116,171	4,649	-	388,727
1365	North Central Career Center	0.006041%	(11,702)	2,054	7,849	1,724	(2,980)	-	(3,055)
1366	River Valley Career Academy	0.010036%	20,138	(10,423)	3,798	5,358	(1,616)	-	17,256
1371	Metropolitan Vocational Center	0.053761%	196,556	48,573	126,453	50,920	(22,797)	-	399,705
1372	Texarkana Career And Technological Center	0.009672%	(30,967)	(57,022)	(45,936)	(33,589)	(12,530)	-	(180,043)
1373	Warren Vocational Center	0.019911%	(5,358)	(40,652)	509	10,873	(418)	-	(35,047)
1991	Centerpoint School District	0.185637%	529,045	93,084	253,925	256,612	37,568	-	1,170,234
2000	Arkansas Arts Academy Charter	0.142248%	567,036	181,088	313,166	307,422	69,957	-	1,438,669
2001	Academics Plus Charter School	0.180523%	990,521	468,303	500,385	360,195	65,004	-	2,384,407
2002	Kipp Delta College Preparatory Charter	0.289593%	893,682	(30,726)	84,496	155,090	(12,549)	-	1,089,992
2003	Imboden Area Charter School	0.010803%	27,132	1,091	12,338	13,444	1,572	-	55,578
2006	Haas Hall Academy Charter - Fayetteville	0.116155%	766,257	459,243	542,994	330,895	24,000	-	2,123,388
2007	Lisa Academy Charter	0.321813%	2,031,319	807,381	900,928	623,431	102,538	-	4,465,597
2008	Arkansas Virtual Academy Charter	0.143073%	969,234	459,153	469,774	353,794	66,105	-	2,318,061
2012	Covenant Keepers Charter School	0.010044%	(86,298)	(86,145)	(74,513)	(66,214)	(25,662)	-	(338,832)
2016	E-Stem Public Charter School	0.411035%	2,299,451	1,284,599	1,659,208	1,515,446	400,897	-	7,159,602
2017	Lisa Academy-North Little Rock	0.000000%	(352,094)	-	-	-	-	-	(352,094)
2019	Little Rock Preparatory Academy	0.050005%	120,795	(16,625)	60,297	90,987	16,363	-	271,816
2020	Jacksonville Lighthouse Charter School	0.133509%	414,092	(8,529)	128,868	173,811	32,230	-	740,472
2022	Pine Bluff Lighthouse Charter School	0.054376%	250,415	83,767	113,757	106,253	25,217	-	579,408
2023	Sia Tech Little Rock Charter	0.017716%	57,394	11,259	27,164	26,298	4,478	-	126,593
2024	Northwest Arkansas Classical Academy Charter	0.091013%	446,040	144,740	201,396	189,699	46,966	-	1,028,841
2025	Premier High School Of Little Rock Charter	0.016239%	50,401	10,614	3,506	19,362	8,884	-	92,768
2026	Quest Middle Charter School - Pine Bluff	0.000000%	(77,195)	(89,965)	(109,745)	(118,833)	(44,754)	-	(440,492)
2027	Exalt Academy Charter School	0.046152%	375,805	172,112	163,876	144,558	37,187	-	893,537
2028	Quest Middle Charter School - West Little Rock	0.023447%	169,565	8,341	4,971	15,853	1,650	-	200,381
2029	Capital City Lighthouse Charter School	0.034723%	306,824	135,606	22,580	31,027	9,191	-	505,229
2030	Ozark Montessori Academy Charter - Springdale	0.025248%	221,499	103,455	31,341	(17,016)	(24,741)	-	314,538
2031	Rockbridge Montessori Charter School	0.000000%	5,304	(36,359)	(118,960)	(125,707)	(43,922)	-	(319,642)
2032	Haas Hall Academy - Bentonville Charter	0.038889%	340,488	153,170	51,054	39,848	1,504	-	586,064
2033	Future School Of Ft. Smith Charter	0.032634%	287,049	207,758	183,105	113,399	26,504	-	817,815
2034	Arkansas Connections Academy Charter	0.068005%	591,870	426,640	425,072	304,168	75,615	-	1,823,364
2035	The Excel Center Charter At Goodwill	0.020648%	176,352	126,184	147,601	93,372	12,597	-	556,105
2036	Friendship Aspire Academy - Pine Bluff	0.023512%	202,176	145,048	169,436	173,142	59,155	-	748,957
2037	Southeast Arkansas Preparatory High School	0.017122%	147,225	105,625	123,384	126,082	43,077	-	545,393
2038	Scholarmade Achievement Place	0.044679%	384,182	275,626	321,968	329,010	112,409	-	1,423,194
2039	Friendship Aspire Academy - Little Rock	0.007316%	62,905	45,131	52,719	53,872	18,406	-	233,032
4857	Arkansas Activities Association	0.034162%	95,551	6,277	26,152	22,761	(986)	-	149,755
6864	Arkansas Easter Seals	0.002574%	(49,670)	(36,622)	(26,473)	(16,590)	(5,401)	-	(134,756)
6870	Arkansas School Boards Association	0.001691%	4,798	431	1,637	1,882	241	-	8,989
6873	First Student	0.002235%	16,326	2,635	3,966	4,930	1,405	-	29,262
6875	Arkansas Association Educational Administrators	0.011647%	41,544	(1,636)	9,628	10,247	346	-	60,129
9492	Boston Mountain Educational Co-Op	0.034217%	(102,540)	(196,155)	(201,109)	(164,013)	(55,932)	-	(719,749)
1-005	University Of Arkansas - Monticello	0.024800%	(103,936)	(121,485)	(65,926)	(24,623)	(9,612)	-	(325,581)

Schedule of Deferred Resources by Employer by Year as of June 30, 2019

Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows						
			2020	2021	2022	2023	2024	Thereafter	Total
1-006	University Of Arkansas - Pine Bluff	0.002760%	\$ (24,405)	\$ (17,210)	\$ (2,519)	\$ 3,289	\$ 462	\$ -	\$ (40,383)
1-008	Arkansas School For The Blind	0.124104%	312,743	(34,222)	60,037	102,172	7,372	-	448,101
1-016	Arkansas School For The Deaf	0.216844%	530,600	78,707	349,738	330,576	53,901	-	1,343,521
1-017	Arkansas Department Of Education	0.689084%	1,180,474	(507,421)	416,328	590,416	20,554	-	1,700,351
1-025	Henderson State University	0.026007%	(222,799)	(153,522)	(60,302)	(16,589)	(10,642)	-	(463,855)
1-028	Arkansas State University- Beebe	0.042671%	(149,384)	(220,750)	(108,312)	(9,839)	(4,448)	-	(492,733)
1-029	Arkansas State University- Newport	0.027911%	(9,923)	(73,749)	(45,997)	(23,669)	(9,916)	-	(163,254)
1-045	Arkansas Tech University	0.121029%	151,856	(131,831)	25,257	106,704	17,681	-	169,667
1-051	Southern Arkansas University	0.086103%	118,917	(70,107)	6,513	5,298	(26,693)	-	33,928
1-052	Arkansas State University- Mt. Home	0.001793%	(64,111)	(39,597)	(31,208)	(18,285)	(3,730)	-	(156,932)
1-053	Arkansas State University	0.136799%	(195,104)	(382,563)	(140,700)	(40,033)	(41,708)	-	(800,108)
1-054	University Of Central Arkansas	0.275529%	75,193	(465,136)	(10,950)	199,328	16,000	-	(185,565)
1-115	Arkansas Department Of Career Education (Rehab)	0.321431%	982,740	19,117	285,263	294,902	8,096	-	1,590,116
1-197	Southeast Arkansas College	0.064849%	95,010	(106,393)	(36,908)	7,359	(8,315)	-	(49,247)
1-202	Arkansas Teacher Retirement System	0.145085%	409,714	17,158	133,868	151,546	15,028	-	727,314
1-220	U Of A Community College - Morrilton	0.042343%	(48,281)	(150,678)	(83,054)	(52,334)	(27,353)	-	(361,699)
1-224	Arkansas Educational Tv Network	0.131779%	247,936	(100,244)	41,294	116,200	16,194	-	321,381
1-249	U Of A Community College - Hope	0.019884%	(63,072)	(74,858)	(33,378)	(6,705)	(4,544)	-	(182,556)
1-254	Phillips Community College -U Of A	0.003336%	(96,842)	(83,941)	(22,546)	(8,094)	(1,503)	-	(212,926)
1-256	University Of Arkansas - Fort Smith	0.014142%	(95,792)	(92,885)	(41,732)	(10,305)	(2,469)	-	(243,183)
1-268	Southern Arkansas University Tech	0.045191%	(116,654)	(161,147)	(55,088)	(12,403)	(13,072)	-	(358,363)
1-274	Crowleys Ridge Technical Institute	0.000000%	(133,355)	(113,419)	(87,892)	(59,098)	(17,116)	-	(410,879)
1-290	Pulaski Technical College	0.124093%	(282,336)	(530,542)	(360,828)	(190,149)	(68,261)	-	(1,432,116)
1-291	College Of The Ouachitas	0.046787%	5,170	(55,203)	(11,813)	(17,609)	(16,057)	-	(95,512)
1-294	Arkansas Department Of Career Education (Workforce)	0.116833%	229,087	18,572	180,388	191,669	32,340	-	652,056
1-295	Black River Technical College	0.040201%	62,561	(26,600)	16,826	31,187	3,076	-	87,051
1-314	Ozarka College	0.014859%	(78,784)	(101,482)	(40,174)	(6,137)	(3,274)	-	(229,850)
1-315	Rich Mountain Community College	0.023381%	(83,392)	(128,127)	(62,579)	(5,493)	(3,165)	-	(282,756)
1-318	U Of A Community College - Batesville	0.027378%	(61,064)	(115,600)	(60,566)	(14,608)	(5,826)	-	(257,664)
1-320	Phillips Community College - Dewitt	0.002376%	(3,051)	(8,808)	(5,240)	(7,586)	(4,640)	-	(29,325)
1-321	Northwest Technical Institute	0.051763%	233,558	98,280	135,431	116,319	25,854	-	609,441
1-327	Cossatot Community College - U Of A	0.025994%	(74,909)	(115,382)	(56,060)	(14,351)	(7,617)	-	(268,319)
1-328	Arkansas Correctional School	0.173093%	424,967	(17,964)	108,143	122,329	(3,712)	-	633,763
1-329	North Arkansas College	0.109653%	46,606	(151,778)	15,210	77,161	3,055	-	(9,746)
1-330	National Park Community College	0.059878%	282	(65,588)	34,142	46,904	(3,979)	-	11,761
1-331	East Arkansas Community College	0.045690%	131,440	16,085	67,989	79,266	17,134	-	311,913
1-335	Arkansas Northeastern College	0.070801%	144,676	(56,204)	173	41,850	5,109	-	135,604
1-344	South Arkansas Community College	0.051711%	(40,590)	(105,336)	22,317	51,331	2,809	-	(69,470)
1-364	Arkansas State University- Mid South Cc	0.013182%	(71,578)	(73,256)	(13,950)	4,414	858	-	(153,511)
1-386	Riverside Vocational Technical School	0.019837%	58,784	7,316	9,013	8,537	(2,054)	-	81,595
1-388	Northwest Arkansas Community College	0.094889%	63,879	(108,427)	14,270	55,912	(4,675)	-	20,960
1-389	University Of Arkansas - Fayetteville	0.020376%	(122,474)	(108,897)	(65,429)	(27,920)	(8,350)	-	(333,070)
1-390	University Of Arkansas - Little Rock	0.007371%	(32,790)	(46,991)	(29,954)	(14,973)	(5,338)	-	(130,046)
1-391	Arkansas Department Of Higher Education	0.016582%	77,289	35,652	26,699	13,316	1,545	-	154,502
1-392	South Arkansas Developmental Center	0.098993%	163,013	(105,722)	(9,433)	12,634	(24,827)	-	35,665
1-399	Arkansas School For Math, Sciences & Arts	0.022791%	(28,477)	(29,739)	14,568	25,607	3,189	-	(14,851)
1-400	University Of Arkansas For Medical Sciences	0.003480%	(32,372)	(42,755)	(33,756)	(18,160)	(5,252)	-	(132,296)
1-401	Arkansas Economic Development Commission	0.002187%	(8,382)	(6,081)	2,192	2,350	247	-	(9,674)
1-402	University Of Arkansas Cooperative Extension	0.007744%	(5,219)	(10,445)	4,043	6,844	606	-	(4,170)
1-403	Dhs-Divison Of Youth Services	0.002932%	(46,760)	(44,974)	(29,628)	(18,438)	(6,780)	-	(146,580)
TOTAL		100.000000%	\$ 222,927,530	\$ (20,040,935)	\$ 83,681,432	\$ 99,442,719	\$ 8,470,448	\$ -	\$ 394,481,194

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