

# Arkansas Teacher Retirement System

GASB Statement No. 68 – Employer Level Reporting

June 30, 2022





December 21, 2022

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 21, 2022.

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 the purpose of funding 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 Board of Trustees. 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, 2022. We reviewed this information for internal consistency but did not audit it.

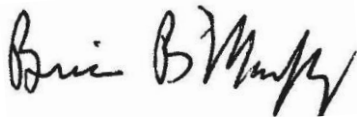
This information is presented in draft form for review by the plan's auditor. Please let us know if there are any items that the auditor changes so that we may maintain consistency with the plan's financial statements.

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

Please see the actuarial valuation report as of June 30, 2022 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 actuaries are independent of the plan sponsor.

Respectfully submitted,  
**Gabriel, Roeder, Smith & Company**



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



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BBM/JAK/HGB:dj

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**SECTION A**

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**SYSTEM WIDE RESULTS**

# Executive Summary as of June 30, 2022

	2022	2021		
Actuarial Valuation Date	June 30, 2022	June 30, 2021		
Measurement Date of the Net Pension Liability	June 30, 2022	June 30, 2021		
Employer's Fiscal Year Ending Date (Reporting Date)	June 30, 2022	June 30, 2021		
<b>Membership</b>				
Number of				
- Retirees and Beneficiaries <sup>(1)</sup>	52,748	51,405		
- Inactive, Nonretired Members	13,986	13,574		
- T-DROP Members	3,251	3,465		
- Active Members	68,127	66,633		
- Total	138,112	135,077		
Covered Payroll <sup>(2)</sup>	\$ 3,320,346,417	\$ 3,204,720,806		
<b>Net Pension Liability</b>				
Total Pension Liability	\$ 24,957,898,206	\$ 24,237,615,544		
Plan Fiduciary Net Position	19,679,467,252	21,468,772,872		
Net Pension Liability	\$ 5,278,430,954	\$ 2,768,842,672		
Plan Fiduciary Net Position as a Percentage				
of Total Pension Liability	78.85%	88.58%		
Net Pension Liability as a Percentage				
of Covered Payroll	158.97%	86.40%		
<b>Development of the Single Discount Rate</b>				
Single Discount Rate	7.25%	7.25%		
Long-Term Expected Rate of Investment Return	7.25%	7.25%		
Long-Term Municipal Bond Rate <sup>(3)</sup>	3.69%	1.92%		
Last year ending June 30 in the 2023 to 2122 projection period				
for which projected benefit payments are fully funded	2122	2121		
<b>Total Pension Expense</b>	\$ 257,697,982	\$ 251,587,499		
<b>Deferred Outflows and Deferred Inflows of Resources by Source to be Recognized in Future Pension Expenses</b>				
	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>	<b>Net Difference</b>	<b>Net Deferred Outflows/(Inflows)</b>
Difference between expected and actual experience	\$ 101,739,824	\$ 11,361,669	\$ 90,378,155	\$ 116,939,808
Changes in assumptions	547,689,578	-	547,689,578	834,259,498
Net difference between projected and actual earnings				
on pension plan investments	3,177,940,992	2,405,374,418	772,566,574	(2,293,977,903)
Total	\$ 3,827,370,394	\$ 2,416,736,087	\$ 1,410,634,307	\$ (1,342,778,597)

<sup>(1)</sup> Includes retirees who returned to work.

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

<sup>(3)</sup> Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index" as of June 30, 2022 and June 30, 2021. 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 Years Ended June 30, 2022 and June 30, 2021

	2022	2021
<b>A. Expense</b>		
1. Service Cost	\$ 379,267,685	\$ 340,401,007
2. Interest on the Total Pension Liability	1,720,782,101	1,655,575,883
3. Current-Period Benefit Changes	-	-
4. Employee Contributions (made negative for addition here)	(183,315,252)	(168,129,972)
5. Projected Earnings on Plan Investments (made negative for addition here)	(1,549,271,763)	(1,241,996,087)
6. Pension Plan Administrative Expense	6,650,604	7,326,801
7. Other Changes in Plan Fiduciary Net Position	(507,446,092)	(4)
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>	985,857	20,838,483
9. Recognition of Outflow (Inflow) of Resources due to assumption changes		
<i>Arising from Current Reporting Period</i>	-	169,878,901
10. Recognition of Outflow (Inflow) of Resources due to the difference between projected and actual earnings on Pension Plan Investments		
<i>Arising from Current Reporting Period</i>	627,912,604	(801,791,473)
<b>11. Increases/(Decreases) from Experience in the Current Reporting Period</b>	<b>\$ 495,565,744</b>	<b>\$ (17,896,461)</b>
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>	30,456,379	469,758
13. Recognition of Outflow (Inflow) of Resources due to assumption changes		
<i>Arising from Prior Reporting Periods</i>	286,569,920	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>	(554,894,061)	17,362,226
<b>15. Total Pension Expense/(Income)</b>	<b>\$ 257,697,982</b>	<b>\$ 251,587,499</b>

# Statement of Outflows and Inflows Arising from Current Reporting Period Fiscal Year Ended June 30, 2022

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

1. Difference between expected and actual experience of the Total Pension Liability (gains) or losses	\$ 4,880,583
2. Assumption Changes (gains) or losses	\$ -
3. Recognition period for Liabilities: Average of the expected remaining service lives of all employees {in years}	4.9506
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	\$ 985,857
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	\$ 985,857
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	\$ 3,894,726
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>\$ 3,894,726</u>

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

1. Net difference between projected and actual earnings on pension plan investments (gains) or losses	\$ 3,139,563,020
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	\$ 627,912,604
4. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Assets	\$ 2,511,650,416



# Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods Fiscal Year Ended June 30, 2022

## 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	\$ 330,585,639	\$ 12,573,483	\$ 318,012,156
2. Due to assets	999,978,897	926,960,354	73,018,543
<b>3. Total</b>	<b>\$ 1,330,564,536</b>	<b>\$ 939,533,837</b>	<b>\$ 391,030,699</b>

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

	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
1. Differences between expected and actual experience	\$ 44,015,719	\$ 12,573,483	\$ 31,442,236
2. Assumption changes	286,569,920	-	286,569,920
3. Net difference between projected and actual earnings on pension plan investments	999,978,897	926,960,354	73,018,543
<b>4. Total</b>	<b>\$ 1,330,564,536</b>	<b>\$ 939,533,837</b>	<b>\$ 391,030,699</b>

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

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows of Resources
1. Differences between expected and actual experience	\$ 101,739,824	\$ 11,361,669	\$ 90,378,155
2. Assumption changes	547,689,578	-	547,689,578
3. Net difference between projected and actual earnings on pension plan investments	3,177,940,992	2,405,374,418	772,566,574
<b>4. Total</b>	<b>\$ 3,827,370,394</b>	<b>\$ 2,416,736,087</b>	<b>\$ 1,410,634,307</b>

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

Year Ending June 30	Net Deferred Outflows of Resources
2023	\$ 406,791,986
2024	315,819,714
2025	16,452,151
2026	671,570,456
2027	-
Thereafter	-
<b>Total</b>	<b>\$ 1,410,634,307</b>



# Schedules of Required Supplementary Information

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

### Current Period

### Fiscal Year Ended June 30, 2022

#### A. Total Pension Liability

1. Service Cost	\$ 379,267,685
2. Interest on the Total Pension Liability	1,720,782,101
3. Changes of benefit terms	0
4. Difference between expected and actual experience of the Total Pension Liability	4,880,583
5. Changes of assumptions	0
6. Benefit payments, including refunds of employee contributions	(1,384,647,707)
7. Net change in Total Pension Liability	\$ 720,282,662
8. Total Pension Liability – Beginning	24,237,615,544
9. Total Pension Liability – Ending	<b>\$ 24,957,898,206</b>

#### B. Plan Fiduciary Net Position

1. Contributions – employer	\$ 501,522,604
2. Contributions – employee	183,315,252
3. Net investment income	(1,590,291,257)
4. Benefit payments, including refunds of employee contributions	(1,384,647,707)
5. Pension Plan Administrative Expense	(6,650,604)
6. Other (Including Settlement)	507,446,092
7. Net change in Plan Fiduciary Net Position	\$ (1,789,305,620)
8. Plan Fiduciary Net Position – Beginning	21,468,772,872
9. Plan Fiduciary Net Position – Ending	<b>\$ 19,679,467,252</b>

#### C. Net Pension Liability

**\$ 5,278,430,954**

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

**78.85%**

#### E. Covered-Employee Payroll<sup>(1)</sup>

**\$ 3,320,346,417**

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

**158.97%**

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

## **SECTION B**

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

# Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2022

Employer ID	Employer Name	Employer Contributions	Employer Allocation Percentage	Net Pension Liability		
				1% Decrease	Current Single Discount Rate	1% Increase
				6.25%	7.25%	8.25%
106	COTTER PUBLIC SCHOOLS	\$ 681,233	0.135833%	\$ 11,397,743	\$ 7,169,848	\$ 3,662,231
108	ROGERS PUBLIC SCHOOLS	15,361,974	3.063067%	257,021,985	161,681,888	82,584,232
109	GRAVETTE SCHOOL DISTRICT	1,858,882	0.370648%	31,101,051	19,564,383	9,993,139
110	SILOAM SPRINGS SCHOOL DISTRICT	4,577,587	0.912738%	76,587,849	48,178,245	24,608,590
111	HERMITAGE PUBLIC SCHOOL DISTRICT	483,482	0.096403%	8,089,170	5,088,562	2,599,147
113	WARREN SCHOOL DISTRICT	1,346,045	0.268392%	22,520,754	14,166,874	7,236,187
115	BERRYVILLE PUBLIC SCHOOLS	1,728,987	0.344748%	28,927,772	18,197,264	9,294,838
116	LAKESIDE SCHOOL DISTRICT	1,059,206	0.211198%	17,721,627	11,147,941	5,694,170
117	GURDON PUBLIC SCHOOLS	694,926	0.138563%	11,626,838	7,313,963	3,735,842
119	ARKADELPHIA PUBLIC SCHOOLS	1,474,605	0.294026%	24,671,685	15,519,936	7,927,307
121	WOODLAWN SCHOOL DISTRICT	456,225	0.090968%	7,633,128	4,801,685	2,452,615
123	MAGNOLIA SCHOOL DISTRICT	2,661,243	0.530633%	44,525,389	28,009,078	14,306,539
125	ALMA SCHOOL DISTRICT	3,092,139	0.616550%	51,734,738	32,544,181	16,622,989
126	MOUNTAINBURG PUBLIC SCHOOLS	676,530	0.134895%	11,319,050	7,120,346	3,636,946
129	GREENBRIER PUBLIC SCHOOLS	3,262,417	0.650503%	54,583,673	34,336,329	17,538,386
130	OZARK PUBLIC SCHOOLS	1,514,452	0.301971%	25,338,380	15,939,326	8,141,524
131	CUTTER MORNING STAR PUBLIC SCHOOLS	469,790	0.093673%	7,860,081	4,944,451	2,525,538
132	LAKESIDE SCHOOL DISTRICT	3,178,163	0.633703%	53,174,003	33,449,563	17,085,442
133	FOUNTAIN LAKE SCHOOL DISTRICT	1,331,896	0.265570%	22,284,018	14,017,953	7,160,121
134	HOT SPRINGS SCHOOL DISTRICT	3,795,027	0.756701%	63,494,787	39,941,942	20,401,633
135	JESSIEVILLE PUBLIC SCHOOL DISTRICT	778,316	0.155191%	13,022,037	8,191,624	4,184,136
136	LAKE HAMILTON SCHOOL DISTRICT	3,927,088	0.783033%	65,704,305	41,331,858	21,111,578
139	SHERIDAN SCHOOL DISTRICT	3,428,231	0.683565%	57,357,915	36,081,489	18,429,783
141	HOPE PUBLIC SCHOOLS	2,150,420	0.428778%	35,978,783	22,632,763	11,560,413
143	SPRING HILL SCHOOL DISTRICT	493,951	0.098490%	8,264,326	5,198,745	2,655,427
144	BISMARCK SCHOOL DISTRICT	911,450	0.181737%	15,249,522	9,592,843	4,899,854
145	MINERAL SPRINGS SCHOOL DISTRICT	646,961	0.128999%	10,824,343	6,809,146	3,477,991
150	JACKSON COUNTY SCHOOL DISTRICT	821,868	0.163875%	13,750,717	8,650,006	4,418,269
153	WHITE HALL SCHOOL DISTRICT	2,375,834	0.473724%	39,750,199	25,005,204	12,772,213
154	WATSON CHAPEL SCHOOL DISTRICT	1,992,581	0.397306%	33,337,978	20,971,542	10,711,890
159	DOLLARWAY SCHOOL DISTRICT	-	0.000000%	-	-	-
161	CLARKSVILLE SCHOOL DISTRICT	2,564,076	0.511258%	42,899,689	26,986,418	13,784,182
163	LAMAR SCHOOL DISTRICT	1,197,758	0.238824%	20,039,752	12,606,178	6,439,012
165	HOXIE PUBLIC SCHOOLS	700,219	0.139619%	11,715,397	7,369,671	3,764,297
172	LEE COUNTY SCHOOL DISTRICT	736,191	0.146791%	12,317,243	7,748,268	3,957,677
178	ASHDOWN SCHOOL DISTRICT	1,291,629	0.257541%	21,610,305	13,594,148	6,943,649
180	BOONEVILLE SCHOOL DISTRICT	1,155,794	0.230457%	19,337,650	12,164,515	6,213,418
181	MAGAZINE SCHOOL DISTRICT	489,943	0.097691%	8,197,264	5,156,560	2,633,879
182	FLIPPIN SCHOOL DISTRICT	807,707	0.161051%	13,513,789	8,500,965	4,342,142
184	TEXARKANA SCHOOL DISTRICT	4,208,731	0.839191%	70,416,491	44,296,099	22,625,659
185	OSCEOLA SCHOOL DISTRICT	1,306,569	0.260521%	21,860,279	13,751,396	7,023,969
186	MOUNT IDA PUBLIC SCHOOLS	527,754	0.105230%	8,829,886	5,554,515	2,837,148
188	PRESCOTT PUBLIC SCHOOLS	874,467	0.174362%	14,630,748	9,203,598	4,701,034
192	PERRYVILLE SCHOOL DISTRICT	763,895	0.152315%	12,780,770	8,039,853	4,106,614
195	MARVELL - ELAINE SCHOOL DISTRICT	431,793	0.086096%	7,224,355	4,544,542	2,321,271
196	HELENA-WEST HELENA SCHOOLS	1,200,686	0.239408%	20,088,733	12,636,990	6,454,750
197	KIRBY SCHOOL DISTRICT	374,604	0.074693%	6,267,515	3,942,634	2,013,827
203	MARKED TREE SCHOOL DISTRICT	473,701	0.094453%	7,925,515	4,985,613	2,546,563
208	MENA PUBLIC SCHOOLS	1,434,793	0.286087%	24,005,602	15,100,930	7,713,287
209	RUSSELLVILLE SCHOOL DISTRICT	5,653,432	1.127254%	94,587,864	59,501,308	30,392,210

# Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2022

Employer ID	Employer Name	Employer Contributions	Employer Allocation Percentage	Net Pension Liability		
				1% Decrease 6.25%	Current Single	1% Increase 8.25%
					Discount Rate 7.25%	
210	LITTLE ROCK SCHOOL DISTRICT	\$ 26,242,078	5.232482%	\$ 439,057,551	\$ 276,192,925	\$ 141,074,432
211	PULASKI COUNTY SPECIAL SCHOOL DISTRICT	14,724,949	2.936049%	246,363,881	154,977,316	79,159,655
212	NORTH LITTLE ROCK SCHOOL DISTRICT	9,080,233	1.810533%	151,921,838	95,567,737	48,814,300
213	FORREST CITY SCHOOL DISTRICT	2,184,063	0.435486%	36,541,669	22,986,851	11,741,274
214	BAUXITE SCHOOL DISTRICT	1,235,909	0.246431%	20,678,063	13,007,713	6,644,109
215	BENTON SCHOOL DISTRICT	4,321,665	0.861709%	72,306,005	45,484,714	23,232,783
216	BRYANT PUBLIC SCHOOLS	8,228,533	1.640710%	137,672,012	86,603,762	44,235,661
219	LAVACA PUBLIC SCHOOLS	770,045	0.153541%	12,883,665	8,104,580	4,139,675
220	HARTFORD SCHOOL DISTRICT	-	0.000000%	-	-	-
221	GREENWOOD SCHOOL DISTRICT	3,583,173	0.714459%	59,950,252	37,712,221	19,262,732
222	MANSFIELD SCHOOL DISTRICT	741,863	0.147922%	12,412,156	7,807,973	3,988,174
224	DEQUEEN PUBLIC SCHOOLS	2,319,396	0.462471%	38,805,927	24,411,202	12,468,807
227	STRONG-HUTTIG SCHOOL DISTRICT	363,783	0.072536%	6,086,477	3,828,751	1,955,658
228	JUNCTION CITY SCHOOL DISTRICT	663,364	0.132270%	11,098,778	6,981,782	3,566,170
230	SHIRLEY SCHOOL DISTRICT	350,179	0.069823%	5,858,864	3,685,569	1,882,523
232	PRAIRIE GROVE SCHOOL DISTRICT	1,681,308	0.335241%	28,130,058	17,695,454	9,038,523
233	FAYETTEVILLE PUBLIC SCHOOLS	11,875,980	2.367985%	198,697,631	124,992,452	63,843,921
234	FARMINGTON PUBLIC SCHOOLS	2,019,226	0.402619%	33,783,780	21,251,977	10,855,132
235	ELKINS SCHOOL DISTRICT	1,085,039	0.216349%	18,153,840	11,419,829	5,833,045
237	LINCOLN CONSOLIDATED SCHOOL DISTRICT	942,486	0.187925%	15,768,774	9,919,483	5,066,695
238	GREENLAND SCHOOL DISTRICT	822,829	0.164066%	13,766,790	8,660,117	4,423,434
239	SPRINGDALE PUBLIC SCHOOLS	23,523,871	4.690491%	393,579,088	247,584,307	126,461,659
240	WEST FORK SCHOOL DISTRICT	856,372	0.170754%	14,328,010	9,013,158	4,603,761
242	MC CRORY SCHOOL DISTRICT	577,336	0.115117%	9,659,433	6,076,349	3,103,691
245	DANVILLE PUBLIC SCHOOLS	806,743	0.160859%	13,497,663	8,490,821	4,336,960
246	DARDANELLE PUBLIC SCHOOLS	2,057,652	0.410281%	34,426,687	21,656,403	11,061,705
250	COSSATOT RIVER SCHOOL DISTRICT	937,926	0.187016%	15,692,485	9,871,492	5,042,183
251	SOUTH PIKE COUNTY SCHOOL DISTRICT	713,828	0.142332%	11,943,095	7,512,906	3,837,459
330	MONTICELLO SCHOOL DISTRICT	1,727,593	0.344470%	28,904,450	18,182,593	9,287,345
331	MAMMOTH SPRING SCHOOL DISTRICT	501,905	0.100076%	8,397,403	5,282,458	2,698,186
333	BATESVILLE SCHOOL DISTRICT	3,120,470	0.622199%	52,208,736	32,842,354	16,775,290
335	HACKETT SCHOOL DISTRICT	691,996	0.137979%	11,577,828	7,283,132	3,720,094
336	BEEBE PUBLIC SCHOOL DISTRICT	2,877,093	0.573672%	48,136,793	30,280,863	15,466,926
337	BALD KNOB PUBLIC SCHOOLS	1,038,710	0.207111%	17,378,708	10,932,225	5,583,986
350	FORT SMITH PUBLIC SCHOOLS	15,146,769	3.020157%	253,421,369	159,416,889	81,427,311
351	EL DORADO PUBLIC SCHOOLS	3,955,976	0.788793%	66,187,634	41,635,900	21,266,877
360	HEBER SPRINGS SCHOOL DISTRICT	1,276,379	0.254501%	21,355,161	13,433,648	6,861,668
365	BARTON-LEXA SCHOOL DISTRICT	648,404	0.129287%	10,848,478	6,824,328	3,485,745
375	EARLE SCHOOL DISTRICT	529,097	0.105498%	8,852,352	5,568,648	2,844,366
376	WEST MEMPHIS SCHOOL DISTRICT	4,580,390	0.913297%	76,634,737	48,207,739	24,623,656
384	HAMBURG SCHOOL DISTRICT	1,533,379	0.305745%	25,655,051	16,138,530	8,243,274
385	BENTONVILLE PUBLIC SCHOOLS	18,629,266	3.714542%	311,687,206	196,069,515	100,148,820
386	PARIS SCHOOL DISTRICT	1,120,172	0.223354%	18,741,662	11,789,603	6,021,920
393	CORNING SCHOOL DISTRICT	739,727	0.147496%	12,376,404	7,785,483	3,976,686
394	JONESBORO PUBLIC SCHOOLS	6,394,500	1.275017%	106,986,713	67,300,911	34,376,108
395	SLOAN-HENDRIX SCHOOL DISTRICT	627,969	0.125212%	10,506,577	6,609,253	3,375,889
396	CAMDEN-FAIRVIEW SCHOOL DISTRICT	2,386,004	0.475752%	39,920,363	25,112,248	12,826,889
404	LONOKE SCHOOL DISTRICT	1,467,259	0.292561%	24,548,789	15,442,626	7,887,819
416	CROSSETT SCHOOL DISTRICT	1,408,766	0.280898%	23,570,138	14,826,998	7,573,367
434	RIVERVIEW SCHOOL DISTRICT	1,173,845	0.234056%	19,639,665	12,354,500	6,310,459

# Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2022

Employer ID	Employer Name	Employer Contributions	Employer Allocation Percentage	Net Pension Liability		
				1% Decrease	Current Single Discount Rate	1% Increase
				6.25%	7.25%	8.25%
443	SEARCY SCHOOL DISTRICT	\$ 3,575,443	0.712918%	\$ 59,820,918	\$ 37,630,863	\$ 19,221,175
451	HARRISON SCHOOL DISTRICT	2,561,128	0.510670%	42,850,357	26,955,385	13,768,331
453	HARRISBURG SCHOOL DISTRICT	1,265,233	0.252278%	21,168,686	13,316,344	6,801,751
458	HARMONY GROVE SCHOOL DISTRICT	887,612	0.176983%	14,850,676	9,341,945	4,771,699
463	CLARENDON SCHOOL DISTRICT	582,243	0.116095%	9,741,539	6,127,999	3,130,073
471	NORFORK SCHOOL DISTRICT	434,747	0.086685%	7,273,775	4,575,631	2,337,151
479	CONWAY PUBLIC SCHOOLS	9,830,992	1.960229%	164,482,830	103,469,337	52,850,296
480	CHARLESTON PUBLIC SCHOOLS	819,887	0.163480%	13,717,567	8,629,153	4,407,618
484	HARMONY GROVE SCHOOL DISTRICT	1,033,729	0.206118%	17,295,380	10,879,807	5,557,212
486	PALESTINE-WHEATLEY SCHOOL DISTRICT	577,552	0.115160%	9,663,053	6,078,627	3,104,854
493	HAZEN SCHOOL DISTRICT	561,345	0.111928%	9,391,889	5,908,048	3,017,726
501	MAYNARD SCHOOL DISTRICT	458,430	0.091408%	7,670,019	4,824,891	2,464,469
502	WEST SIDE SCHOOL DISTRICT	572,518	0.114156%	9,578,825	6,025,642	3,077,791
503	MALVERN SCHOOL DISTRICT	1,958,912	0.390593%	32,774,650	20,617,175	10,530,886
512	GLEN ROSE SCHOOL DISTRICT	906,730	0.180796%	15,170,552	9,543,166	4,874,479
513	WALDRON PUBLIC SCHOOLS	1,468,424	0.292793%	24,568,271	15,454,882	7,894,079
515	NASHVILLE SCHOOL DISTRICT	1,665,234	0.332036%	27,861,119	17,526,276	8,952,110
521	HAMPTON SCHOOL DISTRICT	574,414	0.114534%	9,610,549	6,045,598	3,087,984
530	MOUNTAIN VIEW SCHOOL DISTRICT	1,568,195	0.312687%	26,237,554	16,504,959	8,430,439
531	DREW CENTRAL SCHOOL DISTRICT	1,085,058	0.216353%	18,154,169	11,420,036	5,833,151
535	MAYFLOWER SCHOOL DISTRICT	920,767	0.183594%	15,405,402	9,690,900	4,949,939
536	SOUTHSIDE BEE BRANCH SCHOOL DISTRICT	618,049	0.123234%	10,340,601	6,504,844	3,322,559
538	GENTRY PUBLIC SCHOOLS	1,464,826	0.292076%	24,508,087	15,417,023	7,874,741
539	FORDYCE PUBLIC SCHOOLS	774,576	0.154445%	12,959,467	8,152,264	4,164,031
545	NEWPORT SPECIAL SCHOOL DISTRICT	1,168,313	0.232953%	19,547,105	12,296,274	6,280,718
547	DECATUR PUBLIC SCHOOLS	594,091	0.118458%	9,939,775	6,252,701	3,193,768
548	SCRANTON SCHOOL DISTRICT	409,590	0.081669%	6,852,869	4,310,856	2,201,909
552	CEDARVILLE PUBLIC SCHOOL DISTRICT	827,375	0.164973%	13,842,856	8,707,968	4,447,875
555	CONCORD SCHOOL DISTRICT	517,396	0.103165%	8,656,572	5,445,491	2,781,460
558	POCAHONTAS PUBLIC SCHOOLS	1,567,828	0.312614%	26,231,414	16,501,096	8,428,466
560	VAN BUREN SCHOOL DISTRICT	5,625,430	1.121670%	94,119,366	59,206,596	30,241,676
564	COUNTY LINE PUBLIC SCHOOLS	464,978	0.092713%	7,779,575	4,893,808	2,499,670
565	SALEM SCHOOL DISTRICT	742,476	0.148044%	12,422,401	7,814,418	3,991,466
566	DIERKS PUBLIC SCHOOLS	511,361	0.101962%	8,555,605	5,381,977	2,749,018
569	POTTSVILLE SCHOOL DISTRICT	1,635,637	0.326134%	27,365,932	17,214,775	8,793,001
571	PIGGOTT SCHOOL DISTRICT	750,842	0.149712%	12,562,369	7,902,466	4,036,439
583	HECTOR SCHOOL DISTRICT	580,593	0.115766%	9,713,936	6,110,635	3,121,204
586	BLYTHEVILLE PUBLIC SCHOOLS	1,832,747	0.365437%	30,663,782	19,289,315	9,852,639
592	BEARDEN SCHOOL DISTRICT	496,194	0.098938%	8,301,849	5,222,350	2,667,483
593	PINE BLUFF SCHOOL DISTRICT	4,282,216	0.853843%	71,645,974	45,069,515	23,020,706
597	MARMADUKE SCHOOL DISTRICT	634,711	0.126557%	10,619,385	6,680,216	3,412,135
601	FOUKE SCHOOL DISTRICT	978,987	0.195203%	16,379,479	10,303,652	5,262,922
602	HORATIO SCHOOL DISTRICT	732,745	0.146104%	12,259,602	7,712,008	3,939,156
606	ENGLAND PUBLIC SCHOOL DISTRICT	669,867	0.133567%	11,207,574	7,050,221	3,601,127
607	JASPER SCHOOL DISTRICT	984,765	0.196355%	16,476,155	10,364,467	5,293,985
608	TRUMANN SCHOOL DISTRICT	1,307,477	0.260701%	21,875,460	13,760,946	7,028,846
622	CARUSLE SCHOOL DISTRICT	638,472	0.127307%	10,682,310	6,719,799	3,432,354
623	BRADFORD SCHOOL DISTRICT	450,551	0.089837%	7,538,200	4,741,969	2,422,114
625	HUNTSVILLE SCHOOL DISTRICT	2,299,104	0.458425%	38,466,423	24,197,634	12,359,721
626	YELLVILLE-SUMMIT PUBLIC SCHOOL	817,648	0.163033%	13,680,111	8,605,591	4,395,583

# Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2022

Employer ID	Employer Name	Employer Contributions	Employer Allocation Percentage	Net Pension Liability		
				1% Decrease	Current Single Discount Rate	1% Increase
				6.25%	7.25%	8.25%
629	BROOKLAND PUBLIC SCHOOLS	\$ 2,254,348	0.449501%	\$ 37,717,611	\$ 23,726,587	\$ 12,119,119
630	BRINKLEY PUBLIC SCHOOLS	493,282	0.098357%	8,253,134	5,191,705	2,651,831
637	BAY SCHOOL DISTRICT	525,544	0.104790%	8,792,902	5,531,251	2,825,264
645	FOREMAN PUBLIC SCHOOLS	463,991	0.092516%	7,763,050	4,883,413	2,494,361
651	QUITMAN PUBLIC SCHOOLS	640,812	0.127773%	10,721,461	6,744,427	3,444,933
656	WYNNE PUBLIC SCHOOLS	2,415,118	0.481557%	40,407,459	25,418,659	12,983,399
657	DUMAS PUBLIC SCHOOLS	1,338,113	0.266810%	22,388,033	14,083,384	7,193,542
658	MANILA PUBLIC SCHOOLS	1,011,647	0.201715%	16,925,920	10,647,395	5,438,500
662	CLINTON PUBLIC SCHOOLS	1,262,017	0.251637%	21,114,879	13,282,496	6,784,463
667	GREENE COUNTY TECH SCHOOL DISTRICT	3,403,238	0.678581%	56,939,744	35,818,435	18,295,419
674	AUGUSTA PUBLIC SCHOOLS	463,426	0.092404%	7,753,603	4,877,471	2,491,325
675	GREEN FOREST PUBLIC SCHOOLS	1,302,147	0.259639%	21,786,285	13,704,850	7,000,194
676	EAST END SCHOOL DISTRICT	592,180	0.118076%	9,907,791	6,232,581	3,183,491
677	DOVER SCHOOL DISTRICT	1,158,160	0.230929%	19,377,240	12,189,419	6,226,138
682	MOUNTAIN HOME PUBLIC SCHOOLS	3,424,502	0.682821%	57,295,524	36,042,241	18,409,736
687	STAR CITY SCHOOL DISTRICT	1,242,978	0.247841%	20,796,333	13,082,112	6,682,110
693	ATKINS PUBLIC SCHOOLS	931,334	0.185701%	15,582,201	9,802,117	5,006,747
696	DES ARC SCHOOL DISTRICT	564,446	0.112546%	9,443,770	5,940,684	3,034,396
698	VILONIA SCHOOL DISTRICT	2,675,727	0.533521%	44,767,728	28,161,524	14,384,406
702	NETTLETON PUBLIC SCHOOLS	3,510,193	0.699907%	58,729,227	36,944,125	18,870,402
704	OMAHA SCHOOL DISTRICT	399,505	0.079658%	6,684,131	4,204,710	2,147,691
705	CABOT PUBLIC SCHOOLS	9,354,059	1.865132%	156,503,239	98,449,707	50,286,359
714	MARION SCHOOL DISTRICT	3,714,345	0.740614%	62,144,898	39,092,782	19,967,897
715	MCGEEHEE PUBLIC SCHOOLS	1,150,294	0.229360%	19,245,633	12,106,631	6,183,852
719	CAVE CITY SCHOOL DISTRICT	1,183,035	0.235889%	19,793,423	12,451,223	6,359,863
724	PANGBURN SCHOOL DISTRICT	849,569	0.169398%	14,214,185	8,941,555	4,567,187
727	CALICO ROCK SCHOOL DISTRICT	406,914	0.081136%	6,808,100	4,282,694	2,187,524
731	DEWITT SCHOOL DISTRICT	1,094,616	0.218258%	18,314,069	11,520,623	5,884,529
732	HUGHES SCHOOL DISTRICT	-	0.000000%	-	-	-
735	ALPENA SCHOOL DISTRICT	454,362	0.090597%	7,601,955	4,782,075	2,442,599
736	MAGNET COVE SCHOOL DISTRICT	645,528	0.128714%	10,800,370	6,794,066	3,470,288
746	STUTTGART SCHOOL DISTRICT	1,448,310	0.288783%	24,231,745	15,243,187	7,785,949
747	VALLEY SPRINGS PUBLIC SCHOOLS	742,067	0.147963%	12,415,563	7,810,117	3,989,269
750	OUACHITA PUBLIC SCHOOLS	411,100	0.081970%	6,878,134	4,326,749	2,210,027
753	GOSNELL PUBLIC SCHOOLS	1,046,082	0.208581%	17,502,053	11,009,817	5,623,619
756	MULBERRY-PLEASANT VIEW BI-COUNTY PUBLIC SCHOOLS	485,188	0.096743%	8,117,704	5,106,512	2,608,315
757	POYEN SCHOOL DISTRICT	450,287	0.089784%	7,533,779	4,739,188	2,420,693
765	EUREKA SPRINGS PUBLIC SCHOOLS	731,809	0.145917%	12,243,929	7,702,149	3,934,120
771	SOUTHSIDE SCHOOL DISTRICT	1,740,657	0.347074%	29,123,020	18,320,086	9,357,574
779	MELBOURNE PUBLIC SCHOOL DISTRICT	756,150	0.150771%	12,651,191	7,958,340	4,064,979
780	WONDERVIEW SCHOOL DISTRICT	441,322	0.087996%	7,383,784	4,644,833	2,372,498
794	VIOLA SCHOOL DISTRICT	450,483	0.089823%	7,537,048	4,741,245	2,421,744
795	NEMO VISTA SCHOOL DISTRICT	522,670	0.104217%	8,744,813	5,501,000	2,809,813
813	BLEVINS SCHOOL DISTRICT	472,938	0.094300%	7,912,744	4,977,579	2,542,459
820	PARKERS CHAPEL SCHOOL DISTRICT	729,575	0.145472%	12,206,563	7,678,643	3,922,114
847	ROSE BUD SCHOOL DISTRICT	744,598	0.148468%	12,457,912	7,836,757	4,002,876
863	VALLEY VIEW PUBLIC SCHOOLS	2,465,586	0.491620%	41,251,846	25,949,828	13,254,711
872	SMACKOVER-NORPHLET SCHOOL DISTRICT	1,107,891	0.220905%	18,536,179	11,660,343	5,955,896
873	GENOA CENTRAL SCHOOL DISTRICT	973,407	0.194090%	16,286,117	10,244,922	5,232,924
956	BERGMAN PUBLIC SCHOOLS	925,532	0.184544%	15,485,119	9,741,047	4,975,554

# Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2022

Employer ID	Employer Name	Employer Contributions	Employer Allocation Percentage	Net Pension Liability		
				1% Decrease 6.25%	Current Single	1% Increase 8.25%
					Discount Rate 7.25%	
957	LEAD HILL SCHOOL DISTRICT	\$ 369,343	0.073644%	\$ 6,179,493	\$ 3,887,263	\$ 1,985,545
958	DERMOTT SCHOOL DISTRICT	438,744	0.087482%	7,340,652	4,617,700	2,358,639
963	GUY-PERKINS SCHOOL DISTRICT	346,199	0.069030%	5,792,274	3,643,680	1,861,127
964	MT. VERNON-ENOLA SCHOOL DISTRI	464,201	0.092558%	7,766,573	4,885,630	2,495,493
965	MOUNTAIN PINE SCHOOL DISTRICT	716,666	0.142898%	11,990,583	7,542,779	3,852,717
973	ARMOREL SCHOOL DISTRICT	435,861	0.086908%	7,292,421	4,587,360	2,343,142
987	WHITE COUNTY CENTRAL SCHOOLS	710,005	0.141570%	11,879,127	7,472,667	3,816,905
990	CRAIGHEAD COUNTY SD EXECUTIVE	-	0.000000%	-	-	-
1000	LAFAYETTE COUNTY SCHOOL DISTRICT	679,352	0.135458%	11,366,268	7,150,049	3,652,118
1001	CEDAR RIDGE SCHOOL DISTRICT	826,076	0.164714%	13,821,115	8,694,291	4,440,889
1002	CLEVELAND COUNTY SCHOOL DISTRICT	872,303	0.173931%	14,594,554	9,180,830	4,689,405
1003	DEER/ MT. JUDEA SCHOOL DISTRICT	388,385	0.077441%	6,498,090	4,087,679	2,087,914
1004	EMERSON-TAYLOR-BRADLEY SCHOOL	1,035,821	0.206535%	17,330,369	10,901,817	5,568,454
1005	HILLCREST SCHOOL DISTRICT	486,000	0.096905%	8,131,291	5,115,058	2,612,681
1006	OUACHITA RIVER SCHOOL DISTRICT	683,072	0.136200%	11,428,515	7,189,206	3,672,118
1008	OZARK MOUNTAIN SCHOOL DISTRICT	648,824	0.129371%	10,855,510	6,828,752	3,488,005
1009	TWO RIVERS SCHOOL DISTRICT	791,312	0.157782%	13,239,487	8,328,413	4,254,005
1010	SEARCY COUNTY SCHOOL DISTRICT	935,013	0.186435%	15,643,744	9,840,832	5,026,522
1011	LAWRENCE COUNTY SCHOOL DISTRICT	792,220	0.157963%	13,254,674	8,337,967	4,258,885
1045	HIGHLAND PUBLIC SCHOOL DISTRICT	1,753,250	0.349585%	29,333,719	18,452,628	9,425,274
1074	CROSS COUNTY SCHOOL DISTRICT	591,665	0.117974%	9,899,176	6,227,162	3,180,723
1091	WESTSIDE CONSOLIDATED SCHOOL DISTRICT	1,524,739	0.304022%	25,510,485	16,047,590	8,196,823
1092	PEA RIDGE SCHOOL DISTRICT	2,093,046	0.417338%	35,018,854	22,028,911	11,251,976
1093	JACKSONVILLE NORTH PULASKI SCHOOL DISTRICT	3,786,639	0.755029%	63,354,452	39,853,662	20,356,542
1114	RIVERCREST SCHOOL DISTRICT	1,094,395	0.218214%	18,310,380	11,518,302	5,883,344
1165	CADDO HILLS SCHOOL DISTRICT	546,638	0.108996%	9,145,823	5,753,258	2,938,662
1293	SOUTH CONWAY COUNTY SCHOOL DISTRICT	2,136,671	0.426037%	35,748,757	22,488,063	11,486,502
1307	SOUTHWEST ARKANSAS EDUCATION CO-OP	367,159	0.073209%	6,142,955	3,864,278	1,973,805
1308	SOUTHEAST ARKANSAS EDUCATION SERVICE CO-OP	1,109,993	0.221325%	18,571,348	11,682,466	5,967,196
1321	WESTSIDE SCHOOL DISTRICT	639,713	0.127554%	10,703,067	6,732,856	3,439,023
1330	GUY FENTER EDUCATION SERVICE CO-OP	525,509	0.104783%	8,792,322	5,530,886	2,825,078
1332	NORTHCENTRAL ARKANSAS EDUCATION SERVICE CO-OP	515,360	0.102759%	8,622,506	5,424,062	2,770,514
1333	BUFFALO ISLAND CENTRAL SCHOOL DISTRICT	664,413	0.132479%	11,116,324	6,992,819	3,571,808
1335	RECTOR SCHOOL DISTRICT	582,948	0.116236%	9,753,328	6,135,415	3,133,861
1336	OZARKS UNLIMITED RESOURCE EDUCATIONAL SERVICE CO-OP	619,050	0.123434%	10,357,359	6,515,385	3,327,943
1337	NORTHEAST ARKANSAS EDUCATION CO-OP	487,973	0.097298%	8,164,297	5,135,821	2,623,286
1338	DAWSON EDUCATION SERVICE CO-OP	1,548,293	0.308718%	25,904,570	16,295,492	8,323,448
1339	ARCH FORD EDUCATION SERVICE CO-OP	3,450,132	0.687931%	57,724,329	36,311,985	18,547,516
1342	WESTERN YELL COUNTY SCHOOL DISTRICT	396,651	0.079089%	6,636,381	4,174,673	2,132,349
1343	NEVADA SCHOOL DISTRICT	422,674	0.084278%	7,071,776	4,448,561	2,272,246
1344	PARAGOULD SCHOOL DISTRICT	2,938,778	0.585971%	49,168,850	30,930,088	15,798,539
1345	WILBUR D MILLS EDUCATION SERVICE CO-OP	540,816	0.107835%	9,048,415	5,691,983	2,907,364
1346	IZARD COUNTY CONSOLIDATED SCHOOL DISTRICT	529,392	0.105557%	8,857,279	5,571,747	2,845,949
1347	MIDLAND SCHOOL DISTRICT	567,452	0.113146%	9,494,068	5,972,325	3,050,558
1348	RIVERSIDE SCHOOL DISTRICT	693,994	0.138377%	11,611,245	7,304,154	3,730,832
1349	ARKANSAS RIVER EDUCATION SERVICE CO-OP	848,988	0.169282%	14,204,470	8,935,444	4,564,066
1350	GREAT RIVERS EDUCATION SERVICE CO-OP	465,702	0.092858%	7,791,678	4,901,422	2,503,559
1351	NORTHWEST ARKANSAS EDUCATION SERVICE CO-OP	678,053	0.135199%	11,344,531	7,136,375	3,645,133
1353	DEQUEEN-MENA EDUCATION SERVICE	792,548	0.158028%	13,260,160	8,341,417	4,260,648
1354	CROWLEY'S RIDGE EDUCATIONAL SERVICE CO-OP	809,945	0.161497%	13,551,231	8,524,518	4,354,172



# Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2022

Employer ID	Employer Name	Employer Contributions	Employer Allocation Percentage	Net Pension Liability		
				1% Decrease	Current Single Discount Rate	1% Increase
				6.25%	7.25%	8.25%
1355	SOUTH CENTRAL SERVICE CO-OP	\$ 379,407	0.075651%	\$ 6,347,873	\$ 3,993,184	\$ 2,039,647
1359	CONWAY VOCATIONAL CENTER	224,122	0.044688%	3,749,801	2,358,845	1,204,856
1362	JONESBORO VOCATIONAL CENTER	161,829	0.032267%	2,707,563	1,703,216	869,972
1363	MONTICELLO VOCATIONAL CENTER	69,806	0.013919%	1,167,923	734,692	375,268
1364	EAST POINSETT COUNTY SCHOOL DISTRICT	642,271	0.128064%	10,745,862	6,759,777	3,452,774
1365	NORTH CENTRAL CAREER CENTER	26,756	0.005335%	447,656	281,602	143,837
1366	RIVER VALLEY CAREER ACADEMY	-	0.000000%	-	-	-
1371	METROPOLITAN VOCATIONAL CENTER	226,237	0.045110%	3,785,190	2,381,106	1,216,227
1372	TEXARKANA CAREER AND TECHNOLOGICAL CENTER	-	0.000000%	-	-	-
1373	WARREN VOCATIONAL CENTER	80,856	0.016122%	1,352,809	850,996	434,674
1991	CENTERPOINT SCHOOL DISTRICT	970,750	0.193561%	16,241,670	10,216,962	5,218,642
2000	ARKANSAS ARTS ACADEMY CHARTER	778,058	0.155139%	13,017,730	8,188,915	4,182,752
2001	ACADEMICS PLUS CHARTER SCHOOL	1,069,900	0.213330%	17,900,556	11,260,499	5,751,662
2002	KIPP DELTA COLLEGE PREPARATORY CHARTER	1,292,617	0.257739%	21,626,846	13,604,553	6,948,964
2003	IMBODEN AREA CHARTER SCHOOL	55,269	0.011020%	924,705	581,694	297,119
2006	HAAS HALL ACADEMY CHARTER - FAYETTEVILLE	855,844	0.170649%	14,319,162	9,007,592	4,600,918
2007	LISA ACADEMY CHARTER	3,089,004	0.615925%	51,682,280	32,511,182	16,606,133
2008	ARKANSAS VIRTUAL ACADEMY CHARTER	1,163,830	0.232059%	19,472,099	12,249,091	6,256,618
2012	COVENANT KEEPERS CHARTER SCHOOL	-	0.000000%	-	-	-
2016	E-STEM PUBLIC CHARTER SCHOOL	2,595,446	0.517513%	43,424,533	27,316,575	13,952,821
2019	LITTLE ROCK PREPARATORY ACADEMY	-	0.000000%	-	-	-
2020	JACKSONVILLE LIGHTHOUSE CHARTER SCHOOL	1,436,540	0.286436%	24,034,824	15,119,313	7,722,676
2022	PINE BLUFF LIGHTHOUSE CHARTER SCHOOL	-	0.000000%	-	-	-
2023	SIA TECH LITTLE ROCK CHARTER	77,531	0.015459%	1,297,169	815,995	416,796
2024	NORTHWEST ARKANSAS CLASSICAL ACADEMY CHARTER	669,797	0.133553%	11,206,412	7,049,489	3,600,754
2025	PREMIER HIGH SCHOOL OF LITTLE ROCK CHARTER	101,690	0.020276%	1,701,383	1,070,269	546,675
2026	QUEST MIDDLE CHARTER SCHOOL - PINE BLUFF	-	0.000000%	-	-	-
2027	EXALT ACADEMY CHARTER SCHOOL	399,343	0.079626%	6,681,429	4,203,010	2,146,823
2028	QUEST MIDDLE CHARTER SCHOOL - WEST LITTLE ROCK	-	0.000000%	-	-	-
2029	CAPITAL CITY LIGHTHOUSE CHARTER SCHOOL	-	0.000000%	-	-	-
2030	OZARK MONTESSORI ACADEMY CHARTER - SPRINGDALE	-	0.000000%	-	-	-
2031	ROCKBRIDGE MONTESSORI CHARTER SCHOOL	-	0.000000%	-	-	-
2032	HAAS HALL ACADEMY - BENTONVILLE CHARTER	-	0.000000%	-	-	-
2033	FUTURE SCHOOL OF FT. SMITH CHARTER	222,533	0.044371%	3,723,209	2,342,117	1,196,312
2034	ARKANSAS CONNECTIONS ACADEMY CHARTER	912,630	0.181972%	15,269,264	9,605,261	4,906,197
2035	THE EXCEL CENTER CHARTER AT GOODWILL	112,817	0.022495%	1,887,553	1,187,382	606,493
2036	FRIENDSHIP ASPIRE ACADEMY - PINE BLUFF	322,478	0.064300%	5,395,394	3,394,019	1,733,605
2037	SOUTHEAST ARKANSAS PREPARTORY HIGH SCHOOL	-	0.000000%	-	-	-
2038	SCHOLARMADE ACHIEVEMENT PLACE	411,384	0.082027%	6,882,880	4,329,735	2,211,552
2039	FRIENDSHIP ASPIRE ACADEMY - LITTLE ROCK	190,938	0.038072%	3,194,594	2,009,587	1,026,461
2040	PREMIER HIGH SCHOOL OF NORTH LITTLE ROCK CHARTER	61,445	0.012252%	1,028,037	646,695	330,321
2041	HOPE ACADEMY OF NORTHWEST ARKANSAS	117,457	0.023420%	1,965,175	1,236,210	631,434
2042	FRIENDSHIP ASPIRE - SOUTHEAST PINE BLUFF	49,828	0.009935%	833,672	524,429	267,869
2043	WESTWIND SCHOOL FOR PERFORMING ARTS	53,041	0.010576%	887,427	558,243	285,141
2044	PREMIER HIGH SCHOOL OF SPRINGDALE	47,418	0.009455%	793,358	499,068	254,915
4857	ARKANSAS ACTIVITIES ASSOCIATION	169,606	0.033818%	2,837,680	1,785,067	911,780
6864	ARKANSAS EASTER SEALS	144	0.000029%	2,415	1,519	776
6870	ARKANSAS SCHOOL BOARDS ASSOCIATION	7,989	0.001593%	133,656	84,078	42,945
6873	FIRST STUDENT	-	0.000000%	-	-	-
6875	ARKANSAS ASSOCIATION EDUCATIONAL ADMINISTRATORS	74,026	0.014760%	1,238,539	779,113	397,957

# Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2022

Employer ID	Employer Name	Employer Contributions	Employer Allocation Percentage	Net Pension Liability		
				1% Decrease	Current Single Discount Rate	1% Increase
				6.25%	7.25%	8.25%
9492	BOSTON MOUNTAIN EDUCATIONAL CO-OP	\$ 96,956	0.019332%	\$ 1,622,168	\$ 1,020,438	\$ 521,222
1-005	UNIVERSITY OF ARKANSAS - MONTICELLO	76,253	0.015204%	1,275,798	802,552	409,929
1-006	UNIVERSITY OF ARKANSAS - PINE BLUFF	12,442	0.002481%	208,171	130,951	66,888
1-008	ARKANSAS SCHOOL FOR THE BLIND	559,675	0.111595%	9,363,958	5,890,478	3,008,751
1-016	ARKANSAS SCHOOL FOR THE DEAF	873,513	0.174172%	14,614,798	9,193,564	4,695,909
1-017	ARKANSAS DEPARTMENT OF EDUCATION	2,824,211	0.563127%	47,252,023	29,724,291	15,182,639
1-025	HENDERSON STATE UNIVERSITY	85,350	0.017018%	1,427,998	898,294	458,833
1-028	ARKANSAS STATE UNIVERSITY- BEEBE	116,923	0.023314%	1,956,238	1,230,588	628,563
1-029	ARKANSAS STATE UNIVERSITY- NEWPORT	72,491	0.014454%	1,212,851	762,954	389,703
1-045	ARKANSAS TECH UNIVERSITY	433,994	0.086535%	7,261,178	4,567,706	2,333,103
1-051	SOUTHERN ARKANSAS UNIVERSITY	366,628	0.073103%	6,134,073	3,858,691	1,970,951
1-052	ARKANSAS STATE UNIVERSITY- MT. HOME	9,311	0.001857%	155,791	98,002	50,057
1-053	ARKANSAS STATE UNIVERSITY	473,108	0.094334%	7,915,598	4,979,375	2,543,376
1-054	UNIVERSITY OF CENTRAL ARKANSAS	1,228,942	0.245042%	20,561,490	12,934,382	6,606,652
1-115	ARKANSAS DEPARTMENT OF CAREER EDUCATION (REHAB)	981,330	0.195670%	16,418,690	10,328,318	5,275,521
1-197	SOUTHEAST ARKANSAS COLLEGE	225,933	0.045049%	3,780,100	2,377,904	1,214,591
1-202	ARKANSAS TEACHER RETIREMENT SYSTEM	688,692	0.137320%	11,522,537	7,248,351	3,702,329
1-220	U OF A COMMUNITY COLLEGE - MORRILTON	146,997	0.029310%	2,459,407	1,547,111	790,237
1-224	ARKANSAS EDUCATIONAL TV NETWORK	691,310	0.137842%	11,566,340	7,275,906	3,716,403
1-249	U OF A COMMUNITY COLLEGE - HOPE	64,071	0.012775%	1,071,968	674,330	344,436
1-254	PHILLIPS COMMUNITY COLLEGE -U OF A	7,535	0.001502%	126,072	79,307	40,508
1-256	UNIVERSITY OF ARKANSAS - FORT SMITH	42,169	0.008408%	705,533	443,822	226,696
1-268	SOUTHERN ARKANSAS UNIVERSITY TECH	135,739	0.027065%	2,271,052	1,428,625	729,716
1-274	CROWLEYS RIDGE TECHNICAL INSTITUTE	-	0.000000%	-	-	-
1-290	PULASKI TECHNICAL COLLEGE	383,010	0.076369%	6,408,163	4,031,110	2,059,019
1-291	COLLEGE OF THE OUACHITAS	183,500	0.036589%	3,070,147	1,931,302	986,475
1-294	ARKANSAS DEPARTMENT OF CAREER EDUCATION (WORKFORCE)	295,522	0.058925%	4,944,389	3,110,310	1,588,691
1-295	BLACK RIVER TECHNICAL COLLEGE	184,658	0.036820%	3,089,527	1,943,494	992,702
1-314	OZARKA COLLEGE	77,379	0.015429%	1,294,627	814,396	415,979
1-315	RICH MOUNTAIN COMMUNITY COLLEGE	94,961	0.018935%	1,588,795	999,445	510,499
1-318	U OF A COMMUNITY COLLEGE - BATESVILLE	85,930	0.017134%	1,437,695	904,394	461,949
1-320	PHILLIPS COMMUNITY COLLEGE - DEWITT	12,126	0.002418%	202,877	127,621	65,187
1-321	NORTHWEST TECHNICAL INSTITUTE	320,215	0.063849%	5,357,541	3,370,207	1,721,442
1-327	COSSATOT COMMUNITY COLLEGE - U OF A	87,622	0.017471%	1,466,016	922,210	471,049
1-328	ARKANSAS CORRECTIONAL SCHOOL	921,503	0.183741%	15,417,711	9,698,643	4,953,894
1-329	NORTH ARKANSAS COLLEGE	455,933	0.090910%	7,628,245	4,798,613	2,451,046
1-330	NATIONAL PARK COMMUNITY COLLEGE	215,183	0.042906%	3,600,236	2,264,759	1,156,799
1-331	EAST ARKANSAS COMMUNITY COLLEGE	140,112	0.027937%	2,344,222	1,474,653	753,226
1-335	ARKANSAS NORTHEASTERN COLLEGE	312,142	0.062239%	5,222,456	3,285,231	1,678,038
1-344	SOUTH ARKANSAS COMMUNITY COLLEGE	222,366	0.044338%	3,720,422	2,340,364	1,195,416
1-364	ARKANSAS STATE UNIVERSITY- MID SOUTH CC	36,138	0.007206%	604,632	380,349	194,276
1-386	RIVERSIDE VOCATIONAL TECHNICAL SCHOOL	12,891	0.002570%	215,683	135,677	69,302
1-388	NORTHWEST ARKANSAS COMMUNITY COLLEGE	383,465	0.076460%	6,415,774	4,035,898	2,061,465
1-389	UNIVERSITY OF ARKANSAS - FAYETTEVILLE	61,436	0.012250%	1,027,895	646,606	330,275
1-390	UNIVERSITY OF ARKANSAS - LITTLE ROCK	10,911	0.002176%	182,549	114,834	58,655
1-391	ARKANSAS DEPARTMENT OF HIGHER EDUCATION	125,277	0.024979%	2,096,024	1,318,522	673,478
1-392	SOUTH ARKANSAS DEVELOPMENTAL CENTER	340,072	0.067808%	5,689,761	3,579,193	1,828,188
1-399	ARKANSAS SCHOOL FOR MATH, SCIENCES & ARTS	78,914	0.015735%	1,320,310	830,552	424,231
1-400	UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES	11,720	0.002337%	196,088	123,351	63,005
1-401	ARKANSAS ECONOMIC DEVELOPMENT COMMISSION	-	0.000000%	-	-	-
1-402	UNIVERSITY OF ARKANSAS COOPERATIVE EXTENSION	37,987	0.007574%	635,555	399,801	204,211
1-403	DHS-DIVISION OF YOUTH SERVICES	9,600	0.001914%	160,617	101,038	51,608
1-404	APARTMENT DEPARTMENT OF WORKFORCE SERVICES	110,917	0.022116%	1,855,765	1,167,385	596,280
1-405	ARKANSAS DEPARTMENT OF COMMERCE	103,583	0.020654%	1,733,049	1,090,189	556,849
1-406	ARKANSAS DEPARTMENT OF EDUCATION	535,339	0.106743%	8,956,789	5,634,345	2,877,923
1-407	ARKANSAS DEPARTMENT OF PUBLIC SAFETY	8,827	0.001760%	147,689	92,905	47,454
1-409	ARKANSAS DEPARTMENT OF HEALTH	17,911	0.003571%	299,677	188,515	96,290
		<u>501,522,604</u>	<u>100.000000%</u>	<u>8,391,000,499</u>	<u>5,278,430,954</u>	<u>2,696,128,616</u>

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



## SECTION C

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### SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

# Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2022

		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	Total Employer Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and
Employer ID	Employer														
106	Cotter Public Schools	\$ 138,196	\$ 1,049,400	\$ 743,943	\$ 438,273	\$ 2,369,812	\$ 15,433	\$ -	\$ -	\$ 5,035	\$ 20,468	\$ 350,039	\$ 112,494	\$ -	462,533
108	Rogers Public Schools	3,116,359	23,664,233	16,776,100	2,389,263	45,945,955	348,016	-	-	1,388,736	1,736,751	7,893,462	619,159	-	8,512,622
109	Gravette School District	377,096	2,863,500	2,029,999	282,416	5,553,011	42,112	-	-	3,088	45,200	955,152	123,254	-	1,078,406
110	Siloam Springs School District	928,618	7,051,509	4,998,971	3,463,566	16,442,664	103,702	-	-	271,607	375,310	2,352,107	1,027,279	-	3,379,387
111	Hermitage Public School District	98,080	744,777	527,989	350,017	1,720,863	10,953	-	-	163,896	174,849	248,428	54,549	-	302,978
113	Warren School District	273,061	2,073,505	1,469,954	335,204	4,151,724	30,494	-	-	640,368	670,862	691,640	(123,128)	-	568,512
115	Berryville Public Schools	350,746	2,663,405	1,888,147	679,371	5,581,668	39,169	-	-	913,191	952,360	888,408	(82,141)	-	806,267
116	Lakeside School District	214,872	1,631,645	1,156,710	586,223	3,589,451	23,996	-	-	535,873	559,869	544,253	(72,943)	-	471,310
117	Gurdon Public Schools	140,974	1,070,493	758,896	42,851	2,013,214	15,743	-	-	234,457	250,200	357,075	(134,314)	-	222,761
119	Arkadelphia Public Schools	299,141	2,271,543	1,610,347	-	4,181,031	33,406	-	-	2,024,881	2,058,287	757,698	(729,380)	-	28,318
121	Woodlawn School District	92,551	702,789	498,222	4,952	1,298,514	10,335	-	-	72,405	82,741	234,423	(9,203)	-	225,220
123	Magnolia School District	539,865	4,099,491	2,906,220	515,506	8,061,081	60,289	-	-	1,171,820	1,232,109	1,367,430	(154,168)	-	1,213,262
125	Alma School District	627,277	4,763,261	3,376,782	794,363	9,561,683	70,050	-	-	161,183	231,234	1,588,838	269,135	-	1,857,972
126	Mountainburg Public Schools	137,242	1,042,155	738,807	315,070	2,233,273	15,326	-	-	70,558	85,884	347,622	29,321	-	376,943
129	Greenbrier Public Schools	661,820	5,025,565	3,562,735	403,807	9,653,927	73,908	-	-	17,907	17,908	1,676,332	229,116	-	1,905,448
130	Ozark Public Schools	307,225	2,332,926	1,653,863	-	4,294,014	34,309	-	-	855,200	889,509	778,173	(263,332)	-	514,841
131	Cutter Morning Star Public Schools	95,302	723,684	513,036	150,912	1,482,935	10,643	-	-	86,002	96,645	241,393	11,429	-	252,822
132	Lakeside School District	644,728	4,895,776	3,470,724	694,101	9,705,329	71,999	-	-	-	71,999	1,633,039	390,868	-	2,023,908
133	Fountain Lake School District	270,191	2,051,709	1,454,502	306,998	4,083,399	30,173	-	-	216,522	246,695	684,370	(22,519)	-	661,851
134	Hot Springs School District	769,866	5,846,019	4,144,373	2,903,421	13,663,679	85,974	-	-	1,718,641	1,804,615	1,950,003	85,405	-	2,035,408
135	Jessieville Public School District	157,891	1,198,950	849,962	363,772	2,570,575	17,632	-	-	502,222	519,855	399,923	(81,451)	-	318,471
136	Lake Hamilton School District	796,656	6,049,451	4,288,590	1,007,861	12,142,559	88,966	-	-	1,092,520	1,181,485	2,017,860	94,843	-	2,112,703
139	Sheridan School District	695,457	5,280,992	3,743,812	387,738	10,108,000	77,664	-	-	720,899	798,564	1,761,532	(65,385)	-	1,696,147
141	Hope Public Schools	436,238	3,312,597	2,348,374	562,273	6,659,482	48,716	-	-	685,296	734,012	1,104,953	(253,751)	-	851,202
143	Spring Hill School District	100,204	760,904	539,421	247,605	1,648,134	11,190	-	-	223,513	234,703	253,808	80,185	-	333,993
144	Bismarck School District	184,899	1,404,037	995,353	502,676	3,086,963	20,648	-	-	175,126	195,775	468,332	65,964	-	534,296
145	Mineral Springs School District	131,244	996,607	706,516	71,359	1,905,726	14,656	-	-	147,922	162,578	332,429	(465)	-	331,964
150	Jackson County School District	166,726	1,266,040	897,524	198,640	2,528,930	18,619	-	-	35,103	53,722	422,301	40,053	-	462,355
153	White Hall School District	481,966	3,659,835	2,594,538	231,419	6,967,758	53,823	-	-	879,080	932,903	1,220,778	(358,803)	-	861,975
154	Watson Chapel School District	404,219	3,069,456	2,176,005	97,737	5,747,418	45,141	-	-	1,699,913	1,745,054	1,023,850	(651,672)	-	372,179
159	Dollarway School District	-	-	-	68,920	68,920	-	-	-	7,994,009	7,994,009	-	(2,121,765)	-	(2,121,765)
161	Clarksville School District	520,153	3,949,811	2,800,109	657,763	7,927,836	58,087	-	-	203,624	261,711	1,317,502	91,524	-	1,409,026
163	Lamar School District	242,979	1,845,077	1,308,016	588,409	3,984,481	27,134	-	-	-	27,134	615,446	221,106	-	836,551
165	Hoxie Public Schools	142,048	1,078,647	764,677	988	1,986,358	15,863	-	-	512,609	528,472	359,794	(195,693)	-	164,101
172	Lee County School District	149,345	1,134,059	803,960	722,825	2,810,189	16,678	-	-	937,388	954,066	378,278	(191,848)	-	186,430
178	Ashdown School District	262,022	1,989,679	1,410,528	478,075	4,140,304	29,261	-	-	402,231	431,492	663,679	(23,652)	-	640,027
180	Booneville School District	234,467	1,780,434	1,262,189	233,606	3,510,696	26,184	-	-	136,544	162,728	593,883	8,613	-	602,496
181	Magazine School District	99,391	754,729	535,044	43,428	1,432,592	11,099	-	-	303,328	314,427	251,748	(83,858)	-	167,890
182	Flippin School District	163,853	1,244,226	882,059	186,823	2,476,962	18,298	-	-	83,515	101,814	415,025	(8,968)	-	406,057
184	Texarkana School District	853,791	6,483,306	4,596,160	1,458,530	13,391,787	95,346	-	-	1,077,647	1,172,993	2,162,577	(101,274)	-	2,061,303



# Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2022

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
185	Osceola School District	\$ 265,053	\$ 2,012,695	\$ 1,426,844	\$ 943,913	\$ 4,648,504	\$ 29,599	\$ -	\$ -	\$ 402,785	\$ 432,385	\$ 671,356	\$ 73,334	\$ 744,690
186	Mount Ida Public Schools	107,061	812,975	576,336	568,064	2,064,436	11,956	-	-	127,755	139,711	271,177	122,461	393,637
188	Prescott Public Schools	177,396	1,347,065	954,965	252,986	2,732,412	19,810	-	-	190,917	210,728	449,328	30,600	479,928
192	Perryville School District	154,965	1,176,736	834,215	4,786	2,170,702	17,306	-	-	301,339	318,644	392,513	(120,589)	271,925
195	Marvell - Elaine School District	87,594	665,153	471,541	401,000	1,625,288	9,782	-	-	631,075	640,857	221,869	(177,526)	44,342
196	Helena-West Helena Schools	243,573	1,849,587	1,311,213	-	3,404,373	27,201	-	-	1,213,363	1,240,563	616,950	(569,756)	47,194
197	Kirby School District	75,993	577,055	409,087	263,116	1,325,252	8,486	-	-	-	8,486	192,483	86,503	278,986
203	Marked Tree School District	96,096	729,709	517,307	280,673	1,623,784	10,731	-	-	204,082	214,814	243,402	(44,360)	199,043
208	Mena Public Schools	291,065	2,210,216	1,566,871	161,952	4,230,105	32,504	-	-	203,147	235,652	737,242	(140,514)	596,728
209	Russellville School District	1,146,866	8,708,785	6,173,851	1,148,423	17,177,925	128,075	-	-	3,169	131,244	2,904,910	441,970	3,346,880
210	Little Rock School District	5,323,518	40,424,403	28,657,756	-	74,405,677	594,497	-	-	9,930,467	10,524,964	13,483,999	(5,797,141)	7,686,859
211	Pulaski County Special School District	2,987,131	22,682,933	16,080,434	2,357,176	44,107,674	333,584	-	-	1,025,690	1,359,275	7,566,139	(2,615,598)	4,950,541
212	North Little Rock School District	1,842,033	13,987,573	9,916,101	655,167	26,400,874	205,707	-	-	1,876,155	2,081,862	4,665,707	8,631	4,674,338
213	Forrest City School District	443,063	3,364,423	2,385,114	878,928	7,071,528	49,479	-	-	2,351,708	2,401,186	1,122,240	(842,017)	280,223
214	Bauxite School District	250,719	1,903,847	1,349,679	263,438	3,767,683	27,999	-	-	632,267	660,265	635,049	(92,229)	542,820
215	Benton School District	876,701	6,657,276	4,719,490	1,139,696	13,393,163	97,905	-	-	821,290	919,194	2,220,607	122,850	2,343,456
216	Bryant Public Schools	1,669,256	12,675,580	8,985,999	1,566,421	24,897,256	186,412	-	-	3,305,276	3,491,688	4,228,077	523,043	4,751,121
219	Lavaca Public Schools	156,213	1,186,210	840,931	99,732	2,283,085	17,445	-	-	73,937	91,382	395,673	(581)	395,093
220	Hartford School District	-	-	-	-	-	-	-	-	-	-	-	-	-
221	Greenwood School District	726,889	5,519,671	3,913,017	898,180	11,057,757	81,174	-	-	353,009	434,183	1,841,146	216,075	2,057,221
222	Mansfield School District	150,496	1,142,798	810,155	44,604	2,148,052	16,806	-	-	369,978	386,785	381,193	(58,684)	322,509
224	Dequeen Public Schools	470,517	3,572,895	2,532,904	293,816	6,870,132	52,544	-	-	162,989	215,533	1,191,778	77,585	1,269,363
227	Strong-Huttig School District	73,798	560,387	397,271	42,791	1,074,247	8,241	-	-	79,968	88,209	186,923	(31,535)	155,388
228	Junction City School District	134,571	1,021,874	724,429	410,984	2,291,858	15,028	-	-	74,194	89,222	340,857	124,947	465,804
230	Shirley School District	71,038	539,431	382,414	176,060	1,168,943	7,933	-	-	310,149	318,082	179,933	(130,871)	49,062
232	Prairie Grove School District	341,073	2,589,958	1,836,079	266,916	5,034,026	38,089	-	-	-	38,089	863,909	126,059	989,968
233	Fayetteville Public Schools	2,409,184	18,294,260	12,969,207	2,872,676	36,545,327	269,043	-	-	1,570,557	1,839,599	6,102,250	1,812,143	7,914,393
234	Farmington Public Schools	409,624	3,110,501	2,205,103	34,695	5,759,924	45,744	-	-	684,826	730,571	1,037,542	(96,658)	940,883
235	Elkins School District	220,113	1,671,440	1,184,921	414,445	3,490,918	24,581	-	-	85,467	110,048	557,527	106,245	663,772
237	Lincoln Consolidated School District	191,194	1,451,844	1,029,245	-	2,672,284	21,351	-	-	274,640	295,991	484,279	(172,588)	311,690
238	Greenland School District	166,921	1,267,520	898,573	182,376	2,515,389	18,641	-	-	229,522	248,163	422,795	(28,694)	394,101
239	Springdale Public Schools	4,772,097	36,237,162	25,689,328	1,429,313	68,127,900	532,918	-	-	2,635,840	3,168,758	12,087,300	514,788	12,602,088
240	West Fork School District	173,725	1,319,192	935,205	-	2,428,122	19,401	-	-	200,006	219,407	440,031	(154,097)	285,934
242	Mc Crory School District	117,119	889,352	630,482	7,622	1,644,575	13,079	-	-	206,966	220,045	296,653	(50,440)	246,213
245	Danville Public Schools	163,657	1,242,741	881,007	71,296	2,358,701	18,276	-	-	174,528	192,804	414,530	(64,493)	350,037
246	Dardanelle Public Schools	417,419	3,169,694	2,247,067	591,923	6,426,103	46,615	-	-	55,747	102,362	1,057,286	138,330	1,195,616
250	Cossatot River School District	190,269	1,444,820	1,024,265	481,084	3,140,440	21,248	-	-	882,208	903,456	481,936	(157,356)	324,580
251	South Pike County School District	144,809	1,099,611	779,539	85,751	2,109,709	16,171	-	-	126,869	143,040	366,787	15,750	382,537
330	Monticello School District	350,463	2,661,257	1,886,624	685,717	5,584,062	39,138	-	-	824,150	863,288	887,691	(335,003)	552,688
331	Mammoth Spring School District	101,817	773,156	548,107	311,718	1,734,799	11,370	-	-	39,428	50,799	257,895	91,483	349,378



# Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2022

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	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Employer Contributions	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Employer Contributions	Total Employer Pension Expense
333	Batesville School District	\$ 633,024	\$ 4,806,903	\$ 3,407,720	\$ 908,821	\$ 9,756,468	\$ 70,692	\$ -	\$ -	\$ 406,472	\$ 477,164	\$ 1,603,395	\$ 88,949	\$ -	\$ 1,692,344
335	Hackett School District	140,380	1,065,980	755,697	191,154	2,153,211	15,677	-	-	445,452	461,129	355,569	(233,243)	-	122,327
336	Beebe Public School District	583,653	4,431,996	3,141,940	394,746	8,552,334	65,179	-	-	1,106,145	1,171,323	1,478,340	(252,857)	-	1,225,483
337	Bald Knob Public Schools	210,715	1,600,072	1,134,327	336,356	3,281,470	23,531	-	-	722,101	745,632	533,722	(244,013)	-	289,708
350	Fort Smith Public Schools	3,072,702	23,332,722	16,541,084	184,750	43,131,257	343,140	-	-	4,472,459	4,815,599	7,782,883	(1,210,662)	-	6,572,221
351	El Dorado Public Schools	802,517	6,093,952	4,320,138	1,744,953	12,961,560	89,620	-	-	368,090	457,710	2,032,704	405,760	-	2,438,464
360	Heber Springs School District	258,929	1,966,188	1,393,874	73,935	3,692,926	28,916	-	-	1,418,613	1,447,529	655,843	(449,410)	-	206,434
365	Barton-Lexa School District	131,536	998,829	708,092	-	1,838,457	14,689	-	-	501,463	516,153	333,170	(197,973)	-	135,197
375	Earle School District	107,334	815,044	577,802	45,211	1,545,391	11,986	-	-	516,661	528,647	271,867	(229,116)	-	42,750
376	West Memphis School District	929,187	7,055,826	5,002,031	258,208	13,245,251	103,766	-	-	3,065,359	3,169,125	2,353,547	(1,252,548)	-	1,100,999
384	Hamburg School District	311,064	2,362,082	1,674,533	397,172	4,744,852	34,738	-	-	1,180,837	1,215,574	787,898	(335,295)	-	452,603
385	Bentonville Public Schools	3,779,168	28,697,307	20,344,157	5,847,756	58,668,388	422,034	-	-	-	422,034	9,572,299	3,495,406	-	13,067,705
386	Paris School District	227,240	1,725,561	1,223,288	415,740	3,591,829	25,377	-	-	42,832	68,209	575,580	105,799	-	681,378
393	Corning School District	150,062	1,139,506	807,821	93,281	2,190,671	16,758	-	-	252,596	269,354	380,095	(91,500)	-	288,594
394	Jonesboro Public Schools	1,297,200	9,850,358	6,983,137	1,459,899	19,590,594	144,863	-	-	7,619	152,482	3,285,694	1,039,188	-	4,324,882
395	Sloan-Hendrix School District	127,391	967,350	685,776	237,364	2,017,880	14,226	-	-	44,879	59,106	322,670	45,368	-	368,038
396	Camden-Fairview School District	484,029	3,675,502	2,605,645	538,457	7,303,633	54,053	-	-	806,396	860,449	1,226,004	(94,314)	-	1,131,689
404	Lonoke School District	297,651	2,260,228	1,602,326	219,973	4,380,178	33,240	-	-	935,894	969,134	753,924	(203,591)	-	550,333
416	Crossett School District	285,785	2,170,123	1,538,448	4,158	3,998,514	31,915	-	-	365,692	397,606	723,868	(170,586)	-	553,282
434	Riverview School District	238,128	1,808,241	1,281,902	199,484	3,527,755	26,593	-	-	1,014,047	1,040,640	603,158	(329,341)	-	273,818
443	Searcy School District	725,321	5,507,763	3,904,575	254,704	10,392,363	80,999	-	-	774,924	855,923	1,837,174	(100,078)	-	1,737,097
451	Harrison School District	519,555	3,945,269	2,796,889	473,505	7,735,218	58,021	-	-	163,267	221,288	1,315,987	16,260	-	1,332,248
453	Harrisburg School District	256,668	1,949,019	1,381,703	61,404	3,648,794	28,663	-	-	265,959	294,622	650,116	(142,500)	-	507,617
458	Harmony Grove School District	180,063	1,367,314	969,320	231,941	2,748,638	20,108	-	-	363,785	383,894	456,083	(79,187)	-	376,896
463	Clarendon School District	118,115	896,912	635,841	167,037	1,817,904	13,190	-	-	239,124	252,314	299,175	(32,963)	-	266,211
471	Norfolk School District	88,194	669,703	474,767	84,914	1,317,577	9,849	-	-	139,756	149,605	223,387	(52,328)	-	171,059
479	Conway Public Schools	1,994,334	15,144,074	10,735,970	1,605,223	29,479,602	222,715	-	-	195,470	418,185	5,051,471	357,158	-	5,408,628
480	Charleston Public Schools	166,324	1,262,988	895,360	70,525	2,395,197	18,574	-	-	162,224	180,798	421,283	(2,734)	-	418,549
484	Harmony Grove School District	209,704	1,592,400	1,128,888	81,470	3,012,463	23,418	-	-	60,361	83,779	531,162	8,878	-	540,040
486	Palestine-Wheatley School District	117,163	889,686	630,718	62,277	1,699,844	13,084	-	-	144,191	157,275	296,764	(8,189)	-	288,575
493	Hazen School District	113,875	864,719	613,019	299,935	1,891,548	12,717	-	-	99,127	111,844	288,436	(9,884)	-	278,553
501	Maynard School District	92,998	706,185	500,630	269,134	1,568,947	10,385	-	-	218,205	228,591	235,556	44,628	-	280,184
502	West Side School District	116,142	881,931	625,220	244,456	1,867,748	12,970	-	-	134,837	147,807	294,178	101,942	-	396,120
503	Malvern School District	397,388	3,017,590	2,139,236	736,154	6,290,369	44,378	-	-	412,149	456,527	1,006,550	(2,143)	-	1,004,407
512	Glen Rose School District	183,941	1,396,766	990,198	185,408	2,756,313	20,541	-	-	48,800	69,342	465,906	70,162	-	536,068
513	Waldron Public Schools	297,887	2,262,022	1,603,597	85,445	4,248,951	33,266	-	-	277,592	310,858	754,522	(140,499)	-	614,023
515	Nashville School District	337,813	2,565,197	1,818,525	351,464	5,072,998	37,725	-	-	810,843	848,568	855,649	15,012	-	870,662
521	Hampton School District	116,527	884,851	627,291	52,029	1,680,698	13,013	-	-	191,607	204,620	295,152	5,282	-	300,434
530	Mountain View School District	318,127	2,415,714	1,712,553	402,572	4,848,966	35,526	-	-	1,099,410	1,134,936	805,788	(60,120)	-	745,668
531	Drew Central School District	220,117	1,671,470	1,184,942	826,512	3,903,041	24,581	-	-	-	24,581	557,537	262,371	-	819,908



# Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2022

		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	Proportionate Share of Contributions	Total Employer Pension Expense
535	Mayflower School District	\$ 186,789	\$ 1,418,388	\$ 1,005,527	\$ 201,839	\$ 2,812,543	\$ 20,859	\$ -	\$ -	\$ 879,413	\$ 900,273	\$ 473,119	\$ (188,523)	\$ 284,596	
536	Southside Bee Branch School District	125,378	952,068	674,942	60,901	1,813,290	14,001	-	-	153,687	167,689	317,573	(24,123)	293,450	
538	Gentry Public Schools	297,157	2,256,481	1,599,669	283,831	4,437,138	33,185	-	-	201,136	234,320	752,674	10,349	763,023	
539	Fordyce Public Schools	157,132	1,193,189	845,878	444,450	2,640,649	17,548	-	-	394,354	411,901	398,001	27,922	425,923	
545	Newport Special School District	237,006	1,799,719	1,275,860	786,204	4,098,790	26,467	-	-	210,937	237,404	600,316	7,362	607,678	
547	Decatur Public Schools	120,519	915,164	648,780	169,064	1,853,525	13,459	-	-	47,755	61,214	305,263	(8,393)	296,870	
548	Scranton School District	83,090	630,949	447,294	231,716	1,393,050	9,279	-	-	45,367	54,646	210,460	37,989	248,449	
552	Cedarville Public School District	167,843	1,274,524	903,538	289,098	2,635,003	18,744	-	-	14,820	33,564	425,131	51,263	476,394	
555	Concord School District	104,960	797,018	565,024	158,382	1,625,384	11,721	-	-	302,226	313,947	265,854	(41,946)	223,908	
558	Pocahontas Public Schools	318,053	2,415,149	1,712,152	279,047	4,724,401	35,518	-	-	1,058,881	1,094,400	805,599	(113,532)	692,067	
560	Van Buren School District	1,141,185	8,665,650	6,143,272	1,434,029	17,384,136	127,440	-	-	395,457	522,897	2,890,522	249,805	3,140,327	
564	County Line Public Schools	94,326	716,272	507,781	248,491	1,566,870	10,534	-	-	41,998	52,532	238,920	85,840	324,760	
565	Salem School District	150,620	1,143,741	810,823	335,485	2,440,669	16,820	-	-	45,329	62,150	381,507	90,279	471,786	
566	Dierks Public Schools	103,736	787,722	558,433	10,214	1,460,105	11,585	-	-	121,562	133,147	262,753	(24,578)	238,175	
569	Pottsville School District	331,808	2,519,605	1,786,204	652,160	5,289,776	37,054	-	-	75,761	112,816	840,442	213,089	1,053,531	
571	Piggott School District	152,317	1,156,628	819,959	131,780	2,260,684	17,010	-	-	83,350	100,360	385,806	43,812	429,618	
583	Hector School District	117,780	894,370	634,039	348,870	1,995,059	13,153	-	-	42,654	55,807	298,327	91,051	389,378	
586	Blytheville Public Schools	371,794	2,823,241	2,001,458	-	5,196,493	41,520	-	-	2,185,019	2,226,539	941,723	(976,184)	(34,462)	
592	Bearden School District	100,659	764,358	541,871	160,649	1,567,537	11,241	-	-	94,654	105,895	254,960	3,866	258,826	
593	Pine Bluff School District	868,698	6,596,506	4,676,409	8,924,817	21,066,431	97,011	-	-	3,341,258	3,438,269	2,200,336	350,357	2,550,693	
597	Marmaduke School District	128,759	977,736	693,139	108,504	1,908,137	14,379	-	-	361,168	375,547	326,134	(88,720)	237,415	
601	Fouke School District	198,599	1,508,073	1,069,106	282,347	3,058,125	22,178	-	-	733,339	755,517	503,034	(12,997)	490,037	
602	Horatio School District	148,646	1,128,752	800,197	2,466	2,080,062	16,600	-	-	248,774	265,374	376,508	(60,021)	316,487	
606	England Public School District	135,890	1,031,891	731,530	206,530	2,105,842	15,175	-	-	330,893	346,069	344,198	(27,588)	316,611	
607	Jasper School District	199,771	1,516,974	1,075,416	99,230	2,891,391	22,309	-	-	99,245	121,554	506,003	(28,447)	477,556	
608	Trumann School District	265,237	2,014,092	1,427,835	571,482	4,278,646	29,620	-	-	407,900	437,520	671,822	(77,326)	594,496	
622	Carlisle School District	129,522	983,529	697,246	272,747	2,083,043	14,464	-	-	54,667	69,132	328,067	60,403	388,470	
623	Bradford School District	91,400	694,048	492,026	107,916	1,385,391	10,207	-	-	74,208	84,415	231,507	(6,460)	225,047	
625	Huntsville School District	466,401	3,541,636	2,510,745	764,990	7,283,772	52,085	-	-	394,711	446,796	1,181,351	170,021	1,351,372	
626	Yellville-Summit Public School	165,870	1,259,539	892,915	769,079	3,087,403	18,523	-	-	-	18,523	420,133	257,602	677,735	
629	Brookland Public Schools	457,321	3,472,693	2,461,869	1,163,140	7,555,023	51,071	-	-	-	51,071	1,158,354	548,182	1,706,536	
630	Brinkley Public Schools	100,068	759,873	538,691	174,068	1,572,700	11,175	-	-	299,528	310,703	253,464	(82,556)	170,908	
637	Bay School District	106,613	809,570	573,922	76,072	1,566,177	11,906	-	-	106,337	118,243	270,041	(23,295)	246,746	
645	Foreman Public Schools	94,126	714,751	506,703	245,140	1,560,719	10,511	-	-	71,807	82,318	238,413	39,566	277,979	
651	Quitman Public Schools	129,996	987,134	699,801	480,028	2,296,959	14,517	-	-	123,525	138,042	329,269	110,764	440,034	
656	Wynne Public Schools	489,935	3,720,349	2,637,438	264,543	7,112,266	54,713	-	-	1,154,312	1,209,025	1,240,963	(310,054)	930,909	
657	Dumas Public Schools	271,452	2,061,285	1,461,291	-	3,794,028	30,314	-	-	275,730	306,044	687,564	(93,033)	594,531	
658	Manila Public Schools	205,225	1,558,384	1,104,773	137,875	3,006,256	22,918	-	-	283,124	306,042	519,816	(63,489)	456,327	
662	Clinton Public Schools	256,015	1,944,065	1,378,191	14,329	3,592,600	28,590	-	-	421,793	450,383	648,464	(194,924)	453,540	
667	Greene County Tech School District	690,387	5,242,491	3,716,518	468,537	10,117,933	77,098	-	-	261,090	338,188	1,748,690	(74,989)	1,673,701	



# Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2022

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	
674	Augusta Public Schools	\$ 94,011	\$ 713,881	\$ 506,086	\$ 195,242	\$ 1,509,220	\$ 10,499	\$ -	\$ -	\$ 289,012	\$ 299,511	\$ 238,123	\$ (27,330)	\$ 210,793	
675	Green Forest Public Schools	264,156	2,005,882	1,422,014	280,637	3,972,689	29,499	-	-	180,959	210,459	669,084	140,712	809,795	
676	East End School District	120,131	912,219	646,692	99,752	1,778,793	13,415	-	-	58,520	71,936	304,280	26,117	330,397	
677	Dover School District	234,947	1,784,079	1,264,773	12,760	3,296,559	26,237	-	-	446,980	473,218	595,099	(148,489)	446,609	
682	Mountain Home Public Schools	694,701	5,275,248	3,739,740	687,263	10,396,952	77,580	-	-	77,317	154,897	1,759,616	75,681	1,835,297	
687	Star City School District	252,153	1,914,736	1,357,399	2,633	3,526,921	28,159	-	-	548,970	577,129	638,681	(296,180)	342,501	
693	Atkins Public Schools	188,932	1,434,667	1,017,067	123,849	2,764,514	21,099	-	-	69,189	90,288	478,549	(25,536)	453,012	
696	Des Arc School District	114,505	869,496	616,405	461,043	2,061,448	12,787	-	-	28,011	40,798	290,030	102,681	392,711	
698	Vilonia School District	542,803	4,121,803	2,922,038	-	7,586,644	60,617	-	-	2,142,463	2,203,079	1,374,872	(686,810)	688,062	
702	Nettleton Public Schools	712,084	5,407,250	3,833,319	874,499	10,827,153	79,521	-	-	769,195	848,716	1,803,647	147,001	1,950,648	
704	Omaha School District	81,044	615,414	436,280	21,617	1,154,355	9,051	-	-	225,590	234,640	205,278	(36,010)	169,268	
705	Cabot Public Schools	1,897,582	14,409,387	10,215,134	416,196	26,938,299	211,910	-	-	2,593,316	2,805,227	4,806,408	(426,868)	4,379,540	
714	Marion School District	753,499	5,721,734	4,056,264	2,751,536	13,283,033	84,146	-	-	1,610,209	1,694,355	1,908,547	81,496	1,990,042	
715	McGehee Public Schools	233,351	1,771,962	1,256,183	295,444	3,556,940	26,059	-	-	557,140	583,199	591,057	(105,665)	485,392	
719	Cave City School District	239,993	1,822,397	1,291,938	565,737	3,920,065	26,801	-	-	107,152	133,953	607,880	132,564	740,444	
724	Pangburn School District	172,345	1,308,712	927,775	659,172	3,068,004	19,246	-	-	126,234	145,481	436,535	90,887	527,423	
727	Calico Rock School District	82,547	626,828	444,372	135,315	1,289,062	9,218	-	-	38,497	47,715	209,085	31,926	241,012	
731	Dewitt School District	222,056	1,686,192	1,195,379	36,792	3,140,419	24,798	-	-	471,705	496,503	562,448	(106,160)	456,288	
732	Hughes School District	-	-	-	-	-	-	-	-	-	-	-	-	-	
735	Alpena School District	92,173	699,918	496,188	363,479	1,651,758	10,293	-	-	448,725	459,018	233,465	(960)	232,505	
736	Magnet Cove School District	130,953	994,399	704,952	256,045	2,086,349	14,624	-	-	31,727	46,351	331,693	118,877	450,570	
746	Stuttgart School District	293,807	2,231,037	1,581,632	170,965	4,277,441	32,811	-	-	495,681	528,492	744,187	(151,495)	592,692	
747	Valley Springs Public Schools	150,537	1,143,111	810,377	54,667	2,158,693	16,811	-	-	207,012	223,823	381,297	(65,847)	315,451	
750	Ouachita Public Schools	83,397	633,276	448,943	162,820	1,328,436	9,313	-	-	155,440	164,753	211,236	16,877	228,113	
753	Gosnell Public Schools	212,210	1,611,429	1,142,378	96,197	3,062,214	23,698	-	-	823,700	847,398	537,510	(194,447)	343,063	
756	Mulberry-Pleasant View Bi-County Public Schools	98,426	747,404	529,851	218,966	1,594,647	10,992	-	-	-	10,992	249,305	110,566	359,871	
757	Poyen School District	91,346	693,641	491,738	6,340	1,283,065	10,201	-	-	211,086	221,287	231,372	(59,273)	172,099	
765	Eureka Springs Public Schools	148,456	1,127,309	799,174	57,002	2,131,941	16,579	-	-	119,412	135,991	376,026	(5,177)	370,849	
771	Southside School District	353,113	2,681,381	1,900,891	645,613	5,580,998	39,433	-	-	-	39,433	894,404	297,569	1,191,973	
779	Melbourne Public School District	153,394	1,164,806	825,757	64,481	2,208,438	17,130	-	-	266,248	283,378	388,534	(38,885)	349,649	
780	Wonderview School District	89,527	679,831	481,947	99,752	1,351,058	9,998	-	-	162,166	172,164	226,765	(44,631)	182,134	
794	Viola School District	91,386	693,942	491,951	217,292	1,494,571	10,205	-	-	15,676	25,882	231,472	43,116	274,588	
795	Nemo Vista School District	106,030	805,142	570,783	90,381	1,572,337	11,841	-	-	119,563	131,404	268,564	(21,254)	247,310	
813	Blevins School District	95,941	728,533	516,473	86,007	1,426,954	10,714	-	-	84,397	95,111	243,010	(39,609)	203,402	
820	Parkers Chapel School District	148,003	1,123,869	796,735	404,773	2,473,380	16,528	-	-	57,064	73,592	374,879	100,805	475,684	
847	Rose Bud School District	151,051	1,147,011	813,141	302,342	2,413,545	16,868	-	-	577,534	594,403	382,598	(69,533)	313,065	
863	Valley View Public Schools	500,173	3,798,093	2,692,552	909,292	7,900,110	55,856	-	-	413,047	468,904	1,266,895	96,223	1,363,118	
872	Smackover-Norphlet School District	224,749	1,706,642	1,209,876	229,582	3,370,849	25,099	-	-	200,680	225,779	569,269	(43,822)	525,447	
873	Genoa Central School District	197,467	1,499,477	1,063,012	72,092	2,832,048	22,052	-	-	202,018	224,070	500,167	11,896	512,063	
956	Bergman Public Schools	187,755	1,425,728	1,010,730	123,135	2,747,349	20,967	-	-	209,825	230,792	475,567	(12,264)	463,303	





# Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2022

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	
957	Lead Hill School District	\$ 74,926	\$ 568,951	\$ 403,342	\$ 377,637	\$ 1,424,856	\$ 8,367	\$ -	\$ -	\$ 67,254	\$ 75,621	\$ 189,780	\$ 61,326	\$ 251,106	
958	Dermott School District	89,004	675,860	479,132	198,097	1,442,093	9,939	-	-	158,246	168,185	225,440	(30,753)	194,687	
963	Guy-Perkins School District	70,231	533,300	378,068	61,719	1,043,317	7,843	-	-	106,444	114,287	177,888	(69,980)	107,908	
964	Mt. Vernon-Enola School Distri	94,169	715,075	506,933	74,234	1,390,410	10,516	-	-	108,050	118,566	238,521	(2,585)	235,936	
965	Mountain Pine School District	145,384	1,103,983	782,638	925,797	2,957,803	16,236	-	-	-	16,236	368,246	334,811	703,056	
973	Armored School District	88,420	671,419	475,984	84,488	1,320,311	9,874	-	-	383,913	393,787	223,959	(67,762)	156,198	
987	White County Central Schools	144,033	1,093,721	775,363	443,176	2,456,294	16,085	-	-	170,563	186,648	364,823	58,158	422,980	
990	Craighead County Sd Executive	-	-	-	-	-	-	-	-	-	-	-	-	-	
1000	Lafayette County School District	137,815	1,046,502	741,888	146,064	2,072,269	15,390	-	-	38,235	53,625	349,072	6,755	355,827	
1001	Cedar Ridge School District	167,579	1,272,522	902,119	198,971	2,541,191	18,714	-	-	302,938	321,652	424,464	(123,702)	300,761	
1002	Cleveland County School District	176,957	1,343,733	952,602	263,409	2,736,702	19,761	-	-	451,943	471,705	448,217	7,744	455,961	
1003	Deer/ Mt. Judea School District	78,789	598,285	424,137	92,121	1,193,331	8,799	-	-	135,724	144,523	199,564	(55,814)	143,751	
1004	Emerson-Taylor-Bradley School	210,129	1,595,622	1,131,172	41,330	2,978,252	23,466	-	-	254,450	277,916	532,237	(60,115)	472,122	
1005	Hillcrest School District	98,591	748,655	530,738	286,223	1,664,207	11,010	-	-	24,799	35,809	249,722	116,178	365,900	
1006	Ouachita River School District	138,569	1,052,233	745,951	54,074	1,990,828	15,475	-	-	-	15,475	350,984	53,218	404,202	
1008	Ozark Mountain School District	131,622	999,476	708,551	110,211	1,949,859	14,699	-	-	379,404	394,103	333,386	(154,695)	178,691	
1009	Two Rivers School District	160,527	1,218,971	864,155	73,870	2,317,523	17,927	-	-	79,606	97,533	406,601	(11,226)	395,375	
1010	Searcy County School District	189,678	1,440,333	1,021,084	422,833	3,073,928	21,182	-	-	42,721	63,903	480,439	69,301	549,740	
1011	Lawrence County School District	160,711	1,220,369	865,147	24,509	2,270,737	17,947	-	-	152,492	170,439	407,067	(31,860)	375,208	
1045	Highland Public School District	355,668	2,700,781	1,914,643	1,815,321	6,786,412	39,719	-	-	880	40,599	900,875	566,682	1,467,557	
1074	Cross County School District	120,026	911,426	646,130	37,349	1,714,931	13,404	-	-	139,874	153,278	304,016	(28,073)	275,943	
1091	Westside Consolidated School District	309,311	2,348,772	1,665,097	29,152	4,352,332	34,542	-	-	119,351	153,893	783,458	9,018	792,476	
1092	Pea Ridge School District	424,599	3,224,216	2,285,718	896,404	6,830,937	47,417	-	-	-	47,417	1,075,472	446,026	1,521,499	
1093	Jacksonville North Pulaski School District	768,165	5,833,098	4,135,213	1,327,508	12,063,984	85,784	-	-	778,372	864,156	1,945,693	2,590,543	4,536,237	
1114	Rivercrest School District	222,011	1,685,852	1,195,138	415,777	3,518,778	24,793	-	-	480,372	505,165	562,334	(4,656)	557,678	
1165	Caddo Hills School District	110,892	842,064	596,958	197,260	1,747,174	12,384	-	-	99,866	112,250	280,880	28,042	308,921	
1293	South Conway County School District	433,449	3,291,419	2,333,360	644,584	6,702,812	48,405	-	-	-	48,405	1,097,888	250,109	1,347,998	
1307	Southwest Arkansas Education Co-Op	74,483	565,587	400,957	171,894	1,212,921	8,318	-	-	423,455	431,773	188,658	(21,503)	167,154	
1308	Southeast Arkansas Education Service Co-Op	225,175	1,709,880	1,212,172	579,206	3,726,433	25,146	-	-	1,205,934	1,231,080	570,349	(138,427)	431,922	
1321	Westside School District	129,773	985,441	698,601	339,548	2,153,363	14,492	-	-	21,347	35,840	328,704	61,244	389,948	
1330	Guy Fenter Education Service Co-Op	106,606	809,517	573,884	493,531	1,983,537	11,905	-	-	179,099	191,004	270,023	201,925	471,948	
1332	Northcentral Arkansas Education Service Co-Op	104,547	793,882	562,800	498,500	1,959,728	11,675	-	-	154,105	165,780	264,808	82,110	346,918	
1333	Buffalo Island Central School District	134,784	1,023,489	725,574	109,763	1,993,611	15,052	-	-	251,633	266,684	341,396	(78,896)	262,500	
1335	Rector School District	118,258	897,997	636,610	339,752	1,992,618	13,206	-	-	150,824	164,030	299,537	55,589	355,126	
1336	Ozarks Unlimited Resource Educational Service Co-Op	125,582	953,611	676,036	97,039	1,852,267	14,024	-	-	163,499	177,524	318,087	(4,453)	313,635	
1337	Northeast Arkansas Education Co-Op	98,991	751,694	532,892	60,094	1,443,671	11,055	-	-	203,851	214,906	250,736	(51,611)	199,124	
1338	Dawson Education Service Co-Op	314,090	2,385,056	1,690,819	975,519	5,365,484	35,076	-	-	1,197	36,273	795,561	464,368	1,259,929	
1339	Arch Ford Education Service Co-Op	699,900	5,314,728	3,767,729	5,518,681	15,301,038	78,160	-	-	-	78,160	1,772,785	2,378,347	4,151,132	
1342	Western Yell County School District	80,465	611,017	433,164	353,649	1,478,295	8,986	-	-	272,604	281,590	203,811	(41,222)	162,589	
1343	Nevada School District	85,744	651,104	461,582	100,564	1,298,995	9,575	-	-	201,840	211,416	217,183	(16,592)	200,591	



# Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2022

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	Proportionate Share of Employer Contributions	Total Employer Pension Expense
1344	Paragould School District	\$ 596,166	\$ 4,527,018	\$ 3,209,303	\$ 698,409	\$ 9,030,897	\$ 66,576	\$ -	\$ -	\$ 289,775	\$ 356,351	\$ 1,510,036	\$ 146,646	\$ 1,656,682
1345	Wilbur D Mills Education Service Co-Op	109,711	833,095	590,600	171,132	1,704,538	12,252	-	-	133,058	145,310	277,888	47,788	325,676
1346	Izard County Consolidated School District	107,393	815,497	578,124	283,306	1,784,321	11,993	-	-	66,085	78,078	272,018	17,669	289,687
1347	Midland School District	115,114	874,127	619,688	200,176	1,809,105	12,855	-	-	15,397	28,252	291,575	70,133	361,708
1348	Riverside School District	140,785	1,069,057	757,878	100,595	2,068,316	15,722	-	-	268,855	284,577	356,596	(83,193)	273,403
1349	Arkansas River Education Service Co-Op	172,227	1,307,818	927,141	1,063,815	3,471,001	19,233	-	-	408,392	427,625	436,237	358,767	795,003
1350	Great Rivers Education Service Co-Op	94,473	717,386	508,571	143,375	1,463,805	10,550	-	-	162,914	173,465	239,292	44,238	283,530
1351	Northwest Arkansas Education Service Co-Op	137,551	1,044,501	740,470	366,946	2,289,467	15,361	-	-	184,812	200,173	348,405	244,001	592,406
1353	Dequeen-Mena Education Service	160,778	1,220,874	865,505	152,258	2,399,415	17,955	-	-	649,777	667,732	407,236	(120,255)	286,981
1354	Crowley'S Ridge Educational Service Co-Op	164,307	1,247,673	884,503	645,398	2,941,882	18,349	-	-	234,646	252,995	416,175	266,819	682,994
1355	South Central Service Co-Op	76,967	584,454	414,332	60,328	1,136,082	8,595	-	-	169,279	177,874	194,951	(27,890)	167,061
1359	Conway Vocational Center	45,466	345,247	244,754	11,216	646,683	5,077	-	-	194,293	199,370	115,161	(85,300)	29,861
1362	Jonesboro Vocational Center	32,829	249,288	176,726	23,434	482,276	3,666	-	-	110,298	113,964	83,153	(6,738)	76,414
1363	Monticello Vocational Center	14,161	107,532	76,232	2,615	200,539	1,581	-	-	85,554	87,135	35,868	(29,177)	6,691
1364	East Poinsett County School District	130,292	989,381	701,394	66,773	1,887,839	14,550	-	-	50,842	65,392	330,019	(7,179)	322,840
1365	North Central Career Center	5,428	41,216	29,219	40,638	116,501	606	-	-	49,199	49,805	13,748	(1,774)	11,974
1366	River Valley Career Academy	-	-	-	1,838	1,838	-	-	-	274,051	274,051	-	(87,475)	(87,475)
1371	Metropolitan Vocational Center	45,895	348,506	247,063	69,115	710,579	5,125	-	-	303,396	308,521	116,248	14,415	130,663
1372	Texarkana Career And Technological Center	-	-	-	-	-	-	-	-	214,762	214,762	-	(123,055)	(123,055)
1373	Warren Vocational Center	16,403	124,554	88,299	16,574	245,830	1,832	-	-	102,171	104,003	41,546	(44,932)	(3,386)
1991	Centerpoint School District	196,928	1,495,384	1,060,111	442,698	3,195,122	21,992	-	-	188,389	210,380	498,802	162,389	661,191
2000	Arkansas Arts Academy Charter	157,838	1,198,554	849,681	658,551	2,864,624	17,626	-	-	261,766	279,393	399,791	279,330	679,120
2001	Academics Plus Charter School	217,042	1,648,119	1,168,388	937,277	3,970,826	24,238	-	-	-	24,238	549,748	597,751	1,147,499
2002	Kipp Delta College Preparatory Charter	262,223	1,991,202	1,411,607	396,105	4,061,137	29,283	-	-	1,704,672	1,733,955	664,187	(422,888)	241,300
2003	Imboden Area Charter School	11,212	85,138	60,356	27,070	183,777	1,252	-	-	11,341	12,593	28,399	5,351	33,750
2006	Haas Hall Academy Charter - Fayetteville	173,618	1,318,377	934,627	1,573,161	3,999,784	19,389	-	-	39,975	59,364	439,759	881,458	1,321,217
2007	Lisa Academy Charter	626,641	4,758,432	3,373,358	7,883,970	16,642,400	69,979	-	-	-	69,979	1,587,227	2,951,747	4,538,974
2008	Arkansas Virtual Academy Charter	236,097	1,792,813	1,270,965	2,478,775	5,778,649	26,366	-	-	-	26,366	598,012	1,053,084	1,651,096
2012	Covenant Keepers Charter School	-	-	-	-	-	-	-	-	267,020	267,020	-	(154,604)	(154,604)
2016	E-Stem Public Charter School	526,517	3,998,134	2,834,366	4,196,622	11,555,638	58,798	-	-	-	58,798	1,333,621	2,153,065	3,486,686
2019	Little Rock Preparatory Academy	-	-	-	53,388	53,388	-	-	-	1,241,510	1,241,510	-	(385,622)	(385,622)
2020	Jacksonville Lighthouse Charter School	291,419	2,212,907	1,568,779	5,548,061	9,621,166	32,544	-	-	241,873	274,417	738,139	1,303,275	2,041,414
2022	Pine Bluff Lighthouse Charter School	-	-	-	89,607	89,607	-	-	-	1,606,688	1,606,688	-	(369,322)	(369,322)
2023	Sia Tech Little Rock Charter	15,728	119,431	84,668	130,375	350,202	1,756	-	-	126,986	128,742	39,838	(2,983)	36,855
2024	Northwest Arkansas Classical Academy Charter	135,876	1,031,784	731,454	947,993	2,847,108	15,174	-	-	3,655	18,829	344,163	436,729	780,891
2025	Premier High School Of Little Rock Charter	20,629	156,648	111,051	192,158	480,486	2,304	-	-	34,081	36,385	52,252	24,698	76,950
2026	Quest Middle Charter School - Pine Bluff	-	-	-	-	-	-	-	-	163,587	163,587	-	(109,745)	(109,745)
2027	Exalt Academy Charter School	81,011	615,165	436,104	939,216	2,071,496	9,047	-	-	-	9,047	205,195	388,363	593,558
2028	Quest Middle Charter School - West Little Rock	-	-	-	-	-	-	-	-	391,352	391,352	-	(181,994)	(181,994)
2029	Capital City Lighthouse Charter School	-	-	-	22,624	22,624	-	-	-	1,104,086	1,104,086	-	(292,292)	(292,292)



# Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2022

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 Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and		
													Proportionate Share of Contributions	Proportionate Share of Pension Expense	Total Employer Pension Expense
2030	Ozark Montessori Academy Charter - Springdale	\$ -	\$ -	\$ -	\$ 28,297	\$ 28,297	\$ -	\$ -	\$ -	\$ 510,313	\$ 510,313	\$ -	\$ (169,984)	\$ (169,984)	
2031	Rockbridge Montessori Charter School	-	-	-	-	-	-	-	-	169,628	169,628	-	(118,960)	(118,960)	
2032	Haas Hall Academy - Bentonville Charter	-	-	-	78,681	78,681	-	-	-	1,165,354	1,165,354	-	(309,172)	(309,172)	
2033	Future School Of Ft. Smith Charter	45,143	342,799	243,018	422,391	1,053,351	5,041	-	-	-	5,041	114,344	249,480	363,824	
2034	Arkansas Connections Academy Charter	185,138	1,405,854	996,641	3,210,746	5,798,380	20,675	-	-	-	20,675	468,938	1,281,778	1,750,716	
2035	The Excel Center Charter At Goodwill	22,886	173,789	123,203	160,098	479,975	2,556	-	-	10,804	13,360	57,969	146,423	204,392	
2036	Friendship Aspire Academy - Pine Bluff	65,418	496,759	352,163	1,266,051	2,180,391	7,306	-	-	-	7,306	165,699	471,560	637,259	
2037	Southeast Arkansas Preparatory High School	-	-	-	150,683	150,683	-	-	-	415,645	415,645	-	(28,151)	(28,151)	
2038	Scholarmade Achievement Place	83,454	633,713	449,253	1,419,889	2,586,308	9,320	-	-	-	9,320	211,382	584,815	796,197	
2039	Friendship Aspire Academy - Little Rock	38,734	294,129	208,515	783,304	1,324,682	4,326	-	-	199,788	204,113	98,110	264,105	362,215	
2040	Premier High School Of North Little Rock Charter	12,465	94,652	67,101	291,164	465,382	1,392	-	-	-	1,392	31,572	94,556	126,128	
2041	Hope Academy Of Northwest Arkansas	23,828	180,935	128,269	646,583	979,615	2,661	-	-	-	2,661	60,353	194,277	254,630	
2042	Friendship Aspire - Southeast Pine Bluff	10,108	76,757	54,415	290,645	431,925	1,129	-	-	30,662	31,791	25,603	82,389	107,992	
2043	Westwind School For Performing Arts	10,760	81,706	57,923	347,006	497,395	1,202	-	-	-	1,202	27,254	87,836	115,090	
2044	Premier High School Of Springdale	9,619	73,045	51,783	310,223	444,670	1,074	-	-	-	1,074	24,365	78,525	102,890	
4857	Arkansas Activities Association	34,407	261,268	185,218	11,944	492,837	3,842	-	-	48,491	52,333	87,149	(6,138)	81,011	
6864	Arkansas Easter Seals	29	222	158	-	409	3	-	-	71,065	71,068	74	(47,303)	(47,229)	
6870	Arkansas School Boards Association	1,621	12,306	8,724	1,948	24,599	181	-	-	4,519	4,700	4,105	(547)	3,558	
6873	First Student	-	-	-	4,400	4,400	-	-	-	68,071	68,071	-	(16,062)	(16,062)	
6875	Arkansas Association Educational Administrators	15,017	114,033	80,841	132,071	341,962	1,677	-	-	59,304	60,981	38,037	25,856	63,893	
9492	Boston Mountain Educational Co-Op	19,669	149,354	105,881	24,514	299,417	2,196	-	-	538,568	540,765	49,819	(336,561)	(286,742)	
1-005	University Of Arkansas - Monticello	15,469	117,464	83,273	-	216,205	1,727	-	-	284,248	285,976	39,181	(161,008)	(121,826)	
1-006	University Of Arkansas - Pine Bluff	2,524	19,166	13,588	824	36,102	282	-	-	7,128	7,410	6,393	(7,013)	(620)	
1-008	Arkansas School For The Blind	113,537	862,148	611,196	72,760	1,659,640	12,679	-	-	512,507	525,186	287,579	(152,769)	134,809	
1-016	Arkansas School For The Deaf	177,203	1,345,597	953,924	150,474	2,627,197	19,789	-	-	1,003,240	1,023,029	448,838	(167,945)	280,893	
1-017	Arkansas Department Of Education	572,925	4,350,534	3,084,190	4,243	8,011,892	63,981	-	-	3,445,869	3,509,850	1,451,168	(1,183,306)	267,862	
1-025	Henderson State University	17,314	131,477	93,207	-	241,998	1,934	-	-	241,565	243,498	43,856	(149,724)	(105,869)	
1-028	Arkansas State University- Beebe	23,719	180,112	127,686	-	331,517	2,649	-	-	584,006	586,655	60,078	(299,952)	(239,873)	
1-029	Arkansas State University- Newport	14,706	111,668	79,164	-	205,538	1,642	-	-	392,865	394,507	37,248	(174,302)	(137,054)	
1-045	Arkansas Tech University	88,041	668,543	473,945	26,895	1,257,423	9,832	-	-	900,691	910,522	223,000	(349,670)	(126,670)	
1-051	Southern Arkansas University	74,375	564,769	400,378	63,319	1,102,841	8,306	-	-	465,862	474,168	188,385	(162,828)	25,557	
1-052	Arkansas State University- Mt. Home	1,889	14,344	10,169	2,602	29,003	211	-	-	24,933	25,144	4,785	(32,230)	(27,445)	
1-053	Arkansas State University	95,976	728,796	516,660	-	1,341,431	10,718	-	-	1,296,318	1,307,036	243,098	(589,527)	(346,429)	
1-054	University Of Central Arkansas	249,305	1,893,114	1,342,070	-	3,484,490	27,841	-	-	762,848	790,689	631,469	(477,102)	154,366	
1-115	Arkansas Department Of Career Education (Rehab)	199,075	1,511,683	1,071,665	25,382	2,807,805	22,231	-	-	3,146,934	3,169,166	504,238	(977,727)	(473,488)	
1-197	Southeast Arkansas College	45,833	348,037	246,731	-	640,601	5,118	-	-	592,766	597,885	116,092	(251,694)	(135,603)	
1-202	Arkansas Teacher Retirement System	139,709	1,060,890	752,088	10,009	1,962,696	15,602	-	-	185,053	200,655	353,871	(49,396)	304,476	
1-220	U Of A Community College - Morrilton	29,820	226,440	160,528	-	416,788	3,330	-	-	424,333	427,663	75,531	(218,783)	(143,252)	
1-224	Arkansas Educational Tv Network	140,240	1,064,923	754,947	209,783	2,169,893	15,661	-	-	138,585	154,247	355,217	(28,734)	326,483	
1-249	U Of A Community College - Hope	12,997	98,697	69,968	-	181,663	1,451	-	-	207,964	209,415	32,921	(106,459)	(73,538)	



# Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2022

		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	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Total Employer Pension Expense	
Employer ID	Employer														
1-254	Phillips Community College -U Of A	\$ 1,529	\$ 11,608	\$ 8,229	\$ -	\$ 21,365	\$ 171	\$ -	\$ -	\$ 53,345	\$ 53,516	\$ 3,872	\$ (39,514)	\$ (35,642)	
1-256	University Of Arkansas - Fort Smith	8,554	64,959	46,051	-	119,564	955	-	-	157,596	158,552	21,668	(98,039)	(76,371)	
1-268	Southern Arkansas University Tech	27,536	209,098	148,234	-	384,868	3,075	-	-	514,732	517,807	69,747	(236,244)	(166,497)	
1-274	Crowleys Ridge Technical Institute	-	-	-	-	-	-	-	-	76,214	76,214	-	(87,892)	(87,892)	
1-290	Pulaski Technical College	77,698	590,005	418,268	-	1,085,971	8,677	-	-	1,555,804	1,564,481	196,803	(838,303)	(641,501)	
1-291	College Of The Ouachitas	37,225	282,671	200,392	-	520,288	4,157	-	-	326,116	330,273	94,288	(131,223)	(36,935)	
1-294	Arkansas Department Of Career Education (Workforce)	59,950	455,234	322,726	274,268	1,112,177	6,695	-	-	1,037,420	1,044,114	151,848	(324,637)	(172,789)	
1-295	Black River Technical College	37,460	284,455	201,657	35,204	558,776	4,183	-	-	163,882	168,065	94,883	(47,362)	47,521	
1-314	Ozarka College	15,697	119,197	84,502	48,698	268,095	1,753	-	-	81,323	83,076	39,760	(50,591)	(10,831)	
1-315	Rich Mountain Community College	19,264	146,282	103,702	-	269,248	2,151	-	-	134,291	136,443	48,794	(115,981)	(67,187)	
1-318	U Of A Community College - Batesville	17,432	132,370	93,840	-	243,642	1,947	-	-	341,136	343,082	44,153	(166,829)	(122,675)	
1-320	Phillips Community College - Dewitt	2,460	18,679	13,242	4,675	39,056	275	-	-	18,428	18,703	6,231	(6,920)	(690)	
1-321	Northwest Technical Institute	64,960	493,273	349,692	363,137	1,271,062	7,254	-	-	-	-	164,537	185,510	350,047	
1-327	Cossatot Community College - U Of A	17,775	134,977	95,688	-	248,441	1,985	-	-	276,788	278,773	45,023	(146,349)	(101,326)	
1-328	Arkansas Correctional School	186,938	1,419,522	1,006,330	1,118,946	3,731,736	20,876	-	-	576,429	597,305	473,497	65,251	538,748	
1-329	North Arkansas College	92,492	702,339	497,904	-	1,292,734	10,329	-	-	532,348	542,677	234,273	(226,919)	7,354	
1-330	National Park Community College	43,652	331,477	234,991	11,072	621,192	4,875	-	-	444,702	449,576	110,568	(149,470)	(38,902)	
1-331	East Arkansas Community College	28,423	215,835	153,010	48,445	445,712	3,174	-	-	372,884	376,058	71,994	(105,998)	(34,004)	
1-335	Arkansas Northeastern College	63,322	480,836	340,875	126,185	1,011,218	7,071	-	-	497,967	505,038	160,388	(139,072)	21,316	
1-344	South Arkansas Community College	45,110	342,542	242,836	4,025	634,513	5,038	-	-	214,657	219,695	114,259	(81,234)	33,025	
1-364	Arkansas State University- Mid South Cc	7,331	55,669	39,465	-	102,465	819	-	-	123,627	124,446	18,569	(69,233)	(50,664)	
1-386	Riverside Vocational Technical School	2,615	19,858	14,078	246,791	283,342	292	-	-	933,357	933,649	6,624	(155,569)	(148,945)	
1-388	Northwest Arkansas Community College	77,790	590,706	418,764	-	1,087,261	8,687	-	-	538,607	547,294	197,036	(212,914)	(15,878)	
1-389	University Of Arkansas - Fayetteville	12,463	94,639	67,092	-	174,194	1,392	-	-	310,905	312,297	31,568	(149,093)	(117,526)	
1-390	University Of Arkansas - Little Rock	2,213	16,807	11,915	-	30,936	247	-	-	127,692	127,940	5,606	(74,350)	(68,744)	
1-391	Arkansas Department Of Higher Education	25,414	192,983	136,810	251,739	606,945	2,838	-	-	67,838	70,676	64,371	75,264	139,635	
1-392	South Arkansas Developmental Center	68,988	523,861	371,377	1,203	965,429	7,704	-	-	800,361	808,065	174,740	(328,756)	(154,016)	
1-399	Arkansas School For Math, Sciences & Arts	16,009	121,562	86,178	4,557	228,306	1,788	-	-	137,101	138,889	40,548	(56,887)	(16,339)	
1-400	University Of Arkansas For Medical Sciences	2,378	18,054	12,799	-	33,230	266	-	-	57,119	57,384	6,022	(45,996)	(39,973)	
1-401	Arkansas Economic Development Commission	-	-	-	237	237	-	-	-	40,103	40,103	-	(15,732)	(15,732)	
1-402	University Of Arkansas Cooperative Extension	7,706	58,516	41,483	-	107,705	861	-	-	6,001	6,862	19,519	(3,826)	15,693	
1-403	Dhs-Divison Of Youth Services	1,947	14,788	10,484	33,665	60,884	217	-	-	62,008	62,225	4,933	(38,166)	(33,234)	
1-404	Apartment Department Of Workforce Services	22,501	170,862	121,128	455,136	769,627	2,513	-	-	153,662	156,175	56,993	151,239	208,231	
1-405	Arkansas Department Of Commerce	21,013	159,563	113,118	395,999	689,693	2,347	-	-	36,949	39,295	53,224	150,515	203,740	
1-406	Arkansas Department Of Education	108,600	824,659	584,619	2,839,585	4,357,463	12,128	-	-	-	12,128	275,074	867,566	1,142,640	
1-407	Arkansas Department Of Public Safety	1,791	13,598	9,640	29,332	54,360	200	-	-	739	939	4,536	12,536	17,072	
1-409	Arkansas Department Of Health	3,634	27,592	19,560	77,526	128,312	406	-	-	-	406	9,203	26,966	36,170	
TOTAL		\$101,739,824	\$772,566,574	\$547,689,578	\$162,795,287	\$ 1,584,791,263	\$ 11,361,669	\$ -	\$ -	\$162,795,286	\$ 174,156,955	\$ 257,697,982	\$ 0	\$ 257,697,982	

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



## SECTION D

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### **SCHEDULE OF DEFERRED RESOURCES BY EMPLOYER BY YEAR**

# Schedule of Deferred Resources by Employer by Year as of June 30, 2022

Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows						
			2023	2024	2025	2026	2027	Thereafter	Total
106	Cotter Public Schools	0.135833%	\$ 675,562	\$ 553,393	\$ 127,211	\$ 993,179	\$ -	\$ -	\$ 2,349,344
108	Rogers Public Schools	3.063067%	12,903,235	10,088,845	549,833	20,667,290	-	-	44,209,204
109	Gravette School District	0.370648%	1,608,571	1,262,696	114,170	2,522,374	-	-	5,507,811
110	Siloam Springs School District	0.912738%	4,643,920	3,633,959	919,207	6,870,268	-	-	16,067,354
111	Hermitage Public School District	0.096403%	428,969	331,700	63,659	721,687	-	-	1,546,014
113	Warren School District	0.268392%	966,700	764,629	22,537	1,726,996	-	-	3,480,862
115	Berryville Public Schools	0.344748%	1,342,155	1,082,359	44,885	2,159,909	-	-	4,629,309
116	Lakeside School District	0.211198%	835,978	641,113	29,102	1,523,389	-	-	3,029,582
117	Gurdon Public Schools	0.138563%	498,475	403,492	(24,491)	885,538	-	-	1,763,014
119	Arkadelphia Public Schools	0.294026%	427,577	235,913	(414,430)	1,873,684	-	-	2,122,744
121	Woodlawn School District	0.090968%	346,201	265,996	961	602,614	-	-	1,215,773
123	Magnolia School District	0.530633%	1,986,154	1,487,408	(24,541)	3,379,951	-	-	6,828,973
125	Alma School District	0.616550%	2,750,910	2,133,097	198,692	4,247,750	-	-	9,330,449
126	Mountainburg Public Schools	0.134895%	580,843	487,413	101,409	977,724	-	-	2,147,390
129	Greenbrier Public Schools	0.650503%	2,775,124	2,171,885	219,934	4,395,169	-	-	9,562,112
130	Ozark Public Schools	0.301971%	978,298	722,631	(152,560)	1,856,137	-	-	3,404,505
131	Cutter Morning Star Public Schools	0.093673%	400,064	302,179	29,937	654,110	-	-	1,386,290
132	Lakeside School District	0.633703%	2,839,166	2,212,282	258,160	4,323,722	-	-	9,633,330
133	Fountain Lake School District	0.265570%	1,056,463	861,795	120,936	1,797,510	-	-	3,836,704
134	Hot Springs School District	0.756701%	3,343,800	2,896,834	638,151	4,980,279	-	-	11,859,064
135	Jessieville Public School District	0.155191%	568,602	443,709	40,520	997,889	-	-	2,050,720
136	Lake Hamilton School District	0.783033%	3,292,044	2,514,444	107,093	5,047,493	-	-	10,961,074
139	Sheridan School District	0.683565%	2,705,314	2,104,822	(39,130)	4,538,430	-	-	9,309,436
141	Hope Public Schools	0.428778%	1,538,383	1,231,823	141,874	3,013,390	-	-	5,925,470
143	Spring Hill School District	0.098490%	442,470	335,663	16,730	618,567	-	-	1,413,431
144	Bismarck School District	0.181737%	809,286	644,790	107,008	1,330,105	-	-	2,891,189
145	Mineral Springs School District	0.128999%	489,667	391,370	15,339	846,771	-	-	1,743,148
150	Jackson County School District	0.163875%	705,828	558,379	78,080	1,132,921	-	-	2,475,209
153	White Hall School District	0.473724%	1,641,060	1,314,451	1,615	3,077,729	-	-	6,034,855
154	Watson Chapel School District	0.397306%	887,617	670,867	(201,639)	2,645,520	-	-	4,002,364
159	Dollarway School District	0.000000%	(1,986,986)	(2,009,010)	(2,022,685)	(1,906,408)	-	-	(7,925,089)
161	Clarksville School District	0.511258%	2,218,886	1,793,630	221,887	3,431,721	-	-	7,666,125
163	Lamar School District	0.238824%	1,170,116	915,049	180,894	1,691,288	-	-	3,957,347
165	Hoxie Public Schools	0.139619%	367,308	260,123	(62,871)	893,326	-	-	1,457,886
172	Lee County School District	0.146791%	415,356	312,280	3,475	1,125,013	-	-	1,856,124
178	Ashdown School District	0.257541%	1,029,946	816,068	48,332	1,814,465	-	-	3,708,812
180	Booneville School District	0.230457%	949,771	734,460	82,917	1,580,820	-	-	3,347,968
181	Magazine School District	0.097691%	298,449	234,882	(26,713)	611,546	-	-	1,118,164
182	Flippin School District	0.161051%	672,059	528,456	54,667	1,119,966	-	-	2,375,148
184	Texarkana School District	0.839191%	3,331,422	2,611,805	316,007	5,959,560	-	-	12,218,794
185	Osceola School District	0.260521%	1,169,014	988,585	278,485	1,780,036	-	-	4,216,120
186	Mount Ida Public Schools	0.105230%	546,260	436,239	114,968	827,259	-	-	1,924,726
188	Prescott Public Schools	0.174362%	724,617	550,491	71,559	1,175,018	-	-	2,521,684
192	Perryville School District	0.152315%	519,376	388,289	(43,113)	987,506	-	-	1,852,058
195	Marvell - Elaine School District	0.086096%	170,330	168,196	(5,567)	651,472	-	-	984,431
196	Helena-West Helena Schools	0.239408%	493,734	324,337	(217,829)	1,563,568	-	-	2,163,810
197	Kirby School District	0.074693%	391,081	313,969	83,230	528,486	-	-	1,316,765
203	Marked Tree School District	0.094453%	353,850	301,895	71,837	681,389	-	-	1,408,971
208	Mena Public Schools	0.286087%	1,113,319	868,111	57,957	1,955,067	-	-	3,994,453
209	Russellville School District	1.127254%	5,047,175	3,954,410	414,097	7,630,998	-	-	17,046,681



# Schedule of Deferred Resources by Employer by Year as of June 30, 2022

Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows						
			2023	2024	2025	2026	2027	Thereafter	Total
210	Little Rock School District	5.232482%	\$ 17,084,159	\$ 13,605,094	\$ (1,106,528)	\$ 34,297,988	\$ -	\$ -	\$ 63,880,713
211	Pulaski County Special School District	2.936049%	11,845,252	9,733,375	1,039,337	20,130,436	-	-	42,748,400
212	North Little Rock School District	1.810533%	7,111,739	5,464,887	(86,257)	11,828,644	-	-	24,319,013
213	Forrest City School District	0.435486%	1,026,051	724,538	(151,721)	3,071,474	-	-	4,670,342
214	Bauxite School District	0.246431%	953,778	716,354	(76,971)	1,514,256	-	-	3,107,418
215	Benton School District	0.861709%	3,708,821	2,900,383	218,992	5,645,772	-	-	12,473,969
216	Bryant Public Schools	1.640710%	6,785,257	4,701,913	(603,392)	10,521,790	-	-	21,405,567
219	Lavaca Public Schools	0.153541%	620,173	484,291	47,048	1,040,191	-	-	2,191,703
220	Hartford School District	0.000000%	-	-	-	-	-	-	-
221	Greenwood School District	0.714459%	3,039,489	2,369,655	233,006	4,981,423	-	-	10,623,574
222	Mansfield School District	0.147922%	518,875	356,172	(57,246)	943,466	-	-	1,761,267
224	Dequeen Public Schools	0.462471%	1,939,494	1,496,597	116,752	3,101,756	-	-	6,654,599
227	Strong-Huttig School District	0.072536%	273,991	219,682	12,847	479,518	-	-	986,038
228	Junction City School District	0.132270%	653,902	527,418	124,088	897,228	-	-	2,202,636
230	Shirley School District	0.069823%	211,231	163,702	(20,457)	496,384	-	-	850,860
232	Prairie Grove School District	0.335241%	1,477,016	1,133,901	100,311	2,284,709	-	-	4,995,937
233	Fayetteville Public Schools	2.367985%	10,695,118	7,736,188	245,291	16,029,129	-	-	34,705,727
234	Farmington Public Schools	0.402619%	1,453,524	1,064,385	(104,416)	2,615,860	-	-	5,029,353
235	Elkins School District	0.216349%	997,814	784,096	89,627	1,509,333	-	-	3,380,870
237	Lincoln Consolidated School District	0.187925%	662,330	514,502	(27,437)	1,226,898	-	-	2,376,292
238	Greenland School District	0.164066%	657,463	520,956	26,132	1,062,675	-	-	2,267,226
239	Springdale Public Schools	4.690491%	19,278,269	14,557,313	116,116	31,007,444	-	-	64,959,142
240	West Fork School District	0.170754%	601,772	478,619	(8,177)	1,136,500	-	-	2,208,715
242	Mc Crory School District	0.115117%	407,622	297,164	(40,005)	759,749	-	-	1,424,531
245	Danville Public Schools	0.160859%	601,192	458,812	21,067	1,084,826	-	-	2,165,897
246	Dardanelle Public Schools	0.410281%	1,799,445	1,440,462	226,623	2,857,210	-	-	6,323,741
250	Cossatot River School District	0.187016%	627,167	510,669	(11,398)	1,110,545	-	-	2,236,983
251	South Pike County School District	0.142332%	578,962	441,114	15,502	931,091	-	-	1,966,668
330	Monticello School District	0.344470%	1,246,798	977,628	52,128	2,444,221	-	-	4,720,774
331	Mammoth Spring School District	0.100076%	488,546	389,190	97,038	709,226	-	-	1,684,000
333	Batesville School District	0.622199%	2,601,605	2,067,212	234,996	4,375,491	-	-	9,279,304
335	Hackett School District	0.137979%	362,715	372,298	11,065	946,004	-	-	1,692,082
336	Beebe Public School District	0.573672%	2,113,996	1,544,243	(20,736)	3,743,507	-	-	7,381,011
337	Bald Knob Public Schools	0.207111%	636,040	540,429	24,939	1,334,430	-	-	2,535,838
350	Fort Smith Public Schools	3.020157%	11,052,913	8,481,317	(532,381)	19,313,809	-	-	38,315,658
351	El Dorado Public Schools	0.788793%	3,650,508	2,849,818	524,955	5,478,569	-	-	12,503,850
360	Heber Springs School District	0.254501%	629,478	390,913	(298,849)	1,523,855	-	-	2,245,397
365	Barton-Lexa School District	0.129287%	343,098	254,925	(95,264)	819,544	-	-	1,322,304
375	Earle School District	0.105498%	247,877	159,748	(64,272)	673,391	-	-	1,016,744
376	West Memphis School District	0.913297%	2,719,372	2,203,711	(408,019)	5,561,062	-	-	10,076,127
384	Hamburg School District	0.305745%	983,038	775,522	(82,120)	1,852,837	-	-	3,529,277
385	Bentonville Public Schools	3.714542%	17,562,020	13,597,858	1,590,485	25,495,991	-	-	58,246,354
386	Paris School District	0.223354%	1,016,980	804,460	135,931	1,566,249	-	-	3,523,620
393	Corning School District	0.147496%	517,738	400,458	18,369	984,751	-	-	1,921,316
394	Jonesboro Public Schools	1.275017%	6,089,481	4,496,141	290,334	8,562,156	-	-	19,438,112
395	Sloan-Hendrix School District	0.125212%	578,741	461,912	70,653	847,469	-	-	1,958,774
396	Camden-Fairview School District	0.475752%	1,839,510	1,404,548	81,091	3,118,035	-	-	6,443,184
404	Lonoke School District	0.292561%	973,725	763,051	(134,234)	1,808,503	-	-	3,411,044
416	Crossett School District	0.280898%	997,420	766,722	(24,009)	1,860,775	-	-	3,600,908
434	Riverview School District	0.234056%	690,524	525,120	(121,817)	1,393,288	-	-	2,487,115



# Schedule of Deferred Resources by Employer by Year as of June 30, 2022

Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows						
			2023	2024	2025	2026	2027	Thereafter	Total
443	Searcy School District	0.712918%	\$ 2,755,457	\$ 2,097,934	\$ 18,952	\$ 4,664,098	\$ -	\$ -	\$ 9,536,440
451	Harrison School District	0.510670%	2,124,729	1,764,174	181,574	3,443,453	-	-	7,513,930
453	Harrisburg School District	0.252278%	912,648	715,109	32,041	1,694,373	-	-	3,354,172
458	Harmony Grove School District	0.176983%	676,216	543,228	18,694	1,126,606	-	-	2,364,744
463	Clarendon School District	0.116095%	435,883	322,253	29,255	778,198	-	-	1,565,590
471	Norfolk School District	0.086685%	306,312	246,001	27,598	588,061	-	-	1,167,972
479	Conway Public Schools	1.960229%	8,383,603	6,565,778	694,834	13,417,201	-	-	29,061,417
480	Charleston Public Schools	0.163480%	653,169	496,702	(13,781)	1,078,309	-	-	2,214,399
484	Harmony Grove School District	0.206118%	848,862	654,328	34,267	1,391,226	-	-	2,928,683
486	Palestine-Wheatley School District	0.115160%	450,235	335,255	2,099	754,979	-	-	1,542,569
493	Hazen School District	0.111928%	467,208	403,709	86,035	822,752	-	-	1,779,705
501	Maynard School District	0.091408%	411,871	319,016	32,479	576,991	-	-	1,340,357
502	West Side School District	0.114156%	546,525	419,566	16,396	737,455	-	-	1,719,941
503	Malvern School District	0.390593%	1,584,379	1,282,406	178,690	2,788,366	-	-	5,833,842
512	Glen Rose School District	0.180796%	811,611	615,328	50,661	1,209,371	-	-	2,686,971
513	Waldron Public Schools	0.292793%	1,075,812	861,204	45,214	1,955,863	-	-	3,938,093
515	Nashville School District	0.332036%	1,285,206	903,420	(62,841)	2,098,645	-	-	4,224,430
521	Hampton School District	0.114534%	451,566	321,449	(30,648)	733,710	-	-	1,476,078
530	Mountain View School District	0.312687%	1,161,906	830,239	(133,680)	1,855,565	-	-	3,714,030
531	Drew Central School District	0.216353%	1,130,126	898,755	229,091	1,620,487	-	-	3,878,459
535	Mayflower School District	0.183594%	583,177	407,327	(129,908)	1,051,674	-	-	1,912,270
536	Southside Bee Branch School District	0.123234%	447,930	356,677	20,096	820,898	-	-	1,645,601
538	Gentry Public Schools	0.292076%	1,214,153	962,162	87,012	1,939,491	-	-	4,202,818
539	Fordyce Public Schools	0.154445%	607,275	472,011	103,336	1,046,126	-	-	2,228,748
545	Newport Special School District	0.232953%	1,053,342	862,945	224,943	1,720,155	-	-	3,861,386
547	Decatur Public Schools	0.118458%	485,884	415,312	61,510	829,606	-	-	1,792,311
548	Scranton School District	0.081669%	375,185	302,426	69,369	591,425	-	-	1,338,404
552	Cedarville Public School District	0.164973%	757,448	609,916	94,722	1,139,353	-	-	2,601,439
555	Concord School District	0.103165%	388,353	305,360	(14,307)	632,030	-	-	1,311,437
558	Pocahontas Public Schools	0.312614%	1,147,823	806,676	(176,846)	1,852,348	-	-	3,630,001
560	Van Buren School District	1.121670%	4,852,816	3,897,455	545,180	7,565,788	-	-	16,861,239
564	County Line Public Schools	0.092713%	450,446	348,411	74,574	640,909	-	-	1,514,338
565	Salem School District	0.148044%	676,670	541,542	111,680	1,048,628	-	-	2,378,520
566	Dierks Public Schools	0.101962%	382,614	280,959	(6,912)	670,297	-	-	1,326,958
569	Pottsville School District	0.326134%	1,485,712	1,174,697	221,386	2,295,165	-	-	5,176,961
571	Piggott School District	0.149712%	636,988	498,996	30,946	993,394	-	-	2,160,324
583	Hector School District	0.115766%	566,999	462,518	115,002	794,735	-	-	1,939,253
586	Blytheville Public Schools	0.365437%	604,211	461,219	(332,379)	2,236,903	-	-	2,969,954
592	Bearden School District	0.098938%	436,804	350,439	11,110	663,288	-	-	1,461,641
593	Pine Bluff School District	0.853843%	4,134,761	3,880,160	1,834,374	7,778,867	-	-	17,628,162
597	Marmaduke School District	0.126557%	423,052	349,753	(26,994)	786,780	-	-	1,532,590
601	Fouke School District	0.195203%	765,262	457,368	(150,337)	1,230,314	-	-	2,302,608
602	Horatio School District	0.146104%	523,045	387,991	(34,764)	938,416	-	-	1,814,688
606	England Public School District	0.133567%	535,843	409,991	(14,766)	828,705	-	-	1,759,773
607	Jasper School District	0.196355%	786,863	622,370	29,008	1,331,595	-	-	2,769,837
608	Trumann School District	0.260701%	1,042,379	860,503	167,918	1,770,325	-	-	3,841,126
622	Carlisle School District	0.127307%	565,884	453,701	88,441	905,887	-	-	2,013,912
623	Bradford School District	0.089837%	352,510	290,505	42,720	615,240	-	-	1,300,976
625	Huntsville School District	0.458425%	1,985,574	1,508,237	129,074	3,214,091	-	-	6,836,975
626	Yellville-Summit Public School	0.163033%	911,720	721,218	207,263	1,228,678	-	-	3,068,880





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			2023	2024	2025	2026	2027	Thereafter	Total
629	Brookland Public Schools	0.449501%	\$ 2,324,294	\$ 1,804,508	\$ 310,723	\$ 3,064,428	\$ -	\$ -	\$ 7,503,952
630	Brinkley Public Schools	0.098357%	290,423	245,063	26,474	700,037	-	-	1,261,997
637	Bay School District	0.104790%	416,809	319,289	14,514	697,322	-	-	1,447,934
645	Foreman Public Schools	0.092516%	414,988	339,726	84,145	639,543	-	-	1,478,401
651	Quitman Public Schools	0.127773%	608,719	496,474	101,877	951,847	-	-	2,158,917
656	Wynne Public Schools	0.481557%	1,687,132	1,293,910	(97,159)	3,019,358	-	-	5,903,241
657	Dumas Public Schools	0.266810%	968,165	751,216	(9,847)	1,778,451	-	-	3,487,985
658	Manila Public Schools	0.201715%	748,057	581,218	(2,463)	1,373,403	-	-	2,700,214
662	Clinton Public Schools	0.251637%	839,930	659,494	(18,772)	1,661,565	-	-	3,142,217
667	Greene County Tech School District	0.678581%	2,789,328	2,223,944	204,311	4,562,161	-	-	9,779,745
674	Augusta Public Schools	0.092404%	334,391	240,360	(13,747)	648,705	-	-	1,209,710
675	Green Forest Public Schools	0.259639%	1,148,808	865,124	41,081	1,707,217	-	-	3,762,230
676	East End School District	0.118076%	496,175	400,750	23,210	786,722	-	-	1,706,857
677	Dover School District	0.230929%	798,492	608,544	(57,376)	1,473,683	-	-	2,823,342
682	Mountain Home Public Schools	0.682821%	2,958,781	2,366,584	236,109	4,680,580	-	-	10,242,054
687	Star City School District	0.247841%	813,147	645,035	(86,429)	1,578,039	-	-	2,949,793
693	Atkins Public Schools	0.185701%	740,403	599,584	60,571	1,273,669	-	-	2,674,226
696	Des Arc School District	0.112546%	562,116	469,732	134,277	854,526	-	-	2,020,650
698	Vilonia School District	0.533521%	1,485,450	1,069,845	(430,400)	3,258,669	-	-	5,383,564
702	Nettleton Public Schools	0.699907%	3,072,513	2,355,220	28,683	4,522,021	-	-	9,978,438
704	Omaha School District	0.079658%	277,928	191,276	(42,433)	492,944	-	-	919,715
705	Cabot Public Schools	1.865132%	7,107,483	5,360,600	(346,532)	12,011,522	-	-	24,133,072
714	Marion School District	0.740614%	3,190,653	2,785,674	323,086	5,289,266	-	-	11,588,678
715	McGehee Public Schools	0.229360%	866,659	636,925	(8,619)	1,478,775	-	-	2,973,741
719	Cave City School District	0.235889%	1,065,028	871,460	196,008	1,653,617	-	-	3,786,112
724	Pangburn School District	0.169398%	784,593	668,917	196,694	1,272,320	-	-	2,922,524
727	Calico Rock School District	0.081136%	359,680	299,363	36,546	545,759	-	-	1,241,347
731	Dewitt School District	0.218258%	783,748	574,923	(73,413)	1,358,657	-	-	2,643,916
732	Hughes School District	0.000000%	-	-	-	-	-	-	-
735	Alpena School District	0.090597%	378,760	279,023	2,746	532,212	-	-	1,192,741
736	Magnet Cove School District	0.128714%	614,376	466,932	81,308	877,382	-	-	2,039,998
746	Stuttgart School District	0.288783%	1,043,831	812,993	9,092	1,883,035	-	-	3,748,950
747	Valley Springs Public Schools	0.147963%	535,842	418,529	(14,978)	995,477	-	-	1,934,870
750	Ouachita Public Schools	0.081970%	338,412	276,351	18,817	530,102	-	-	1,163,683
753	Gosnell Public Schools	0.208581%	646,836	468,226	(131,721)	1,231,476	-	-	2,214,816
756	Mulberry-Pleasant View Bi-County Public Schools	0.096743%	475,214	381,505	62,548	664,389	-	-	1,583,656
757	Poyen School District	0.089784%	304,048	226,338	(37,517)	568,908	-	-	1,061,778
765	Eureka Springs Public Schools	0.145917%	589,284	451,323	2,910	952,434	-	-	1,995,951
771	Southside School District	0.347074%	1,678,776	1,300,457	199,922	2,362,410	-	-	5,541,565
779	Melbourne Public School District	0.150771%	583,286	422,024	(45,973)	965,722	-	-	1,925,060
780	Wonderview School District	0.087996%	286,082	279,530	26,554	586,727	-	-	1,178,894
794	Viola School District	0.089823%	415,318	341,690	69,161	642,521	-	-	1,468,689
795	Nemo Vista School District	0.104217%	390,300	324,614	31,913	694,106	-	-	1,440,933
813	Blevins School District	0.094300%	356,023	292,101	30,756	652,963	-	-	1,331,843
820	Parkers Chapel School District	0.145472%	687,365	557,505	100,812	1,054,106	-	-	2,399,788
847	Rose Bud School District	0.148468%	554,013	440,980	(89,317)	913,466	-	-	1,819,142
863	Valley View Public Schools	0.491620%	2,142,693	1,643,735	177,663	3,467,116	-	-	7,431,206
872	Smackover-Norphlet School District	0.220905%	877,589	688,956	75,409	1,503,117	-	-	3,145,070
873	Genoa Central School District	0.194090%	776,987	586,035	(15,372)	1,260,328	-	-	2,607,978
956	Bergman Public Schools	0.184544%	736,929	566,671	(17,034)	1,229,990	-	-	2,516,556

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957	Lead Hill School District	0.073644%	\$ 368,396	\$ 311,217	\$ 109,598	\$ 560,023	\$ -	\$ -	\$ 1,349,234
958	Dermott School District	0.087482%	340,860	256,560	43,399	633,090	-	-	1,273,908
963	Guy-Perkins School District	0.069030%	238,171	199,757	20,506	470,596	-	-	929,030
964	Mt. Vernon-Enola School District	0.092558%	355,106	271,811	10,342	634,586	-	-	1,271,844
965	Mountain Pine School District	0.142898%	878,067	717,025	225,519	1,120,957	-	-	2,941,567
973	Armored School District	0.086908%	271,023	196,098	(86,940)	546,344	-	-	926,524
987	White County Central Schools	0.141570%	633,642	528,340	82,717	1,024,947	-	-	2,269,646
990	Craighead County Sd Executive	0.000000%	-	-	-	-	-	-	-
1000	Lafayette County School District	0.135458%	578,766	467,462	58,617	913,800	-	-	2,018,644
1001	Cedar Ridge School District	0.164714%	618,462	490,970	32,360	1,077,747	-	-	2,219,539
1002	Cleveland County School District	0.173931%	666,587	439,196	(29,485)	1,188,698	-	-	2,264,997
1003	Deer/ Mt. Judea School District	0.077441%	325,152	214,006	(9,286)	518,936	-	-	1,048,808
1004	Emerson-Taylor-Bradley School	0.206535%	775,830	574,415	(24,812)	1,374,904	-	-	2,700,336
1005	Hillcrest School District	0.096905%	493,591	372,006	73,799	689,001	-	-	1,628,398
1006	Ouachita River School District	0.136200%	583,500	448,001	27,935	915,918	-	-	1,975,353
1008	Ozark Mountain School District	0.129371%	404,324	300,135	(8,222)	859,519	-	-	1,555,756
1009	Two Rivers School District	0.157782%	651,603	483,247	19,620	1,065,521	-	-	2,219,991
1010	Searcy County School District	0.186435%	846,971	692,225	133,795	1,337,033	-	-	3,010,025
1011	Lawrence County School District	0.157963%	611,718	467,409	(5,235)	1,026,405	-	-	2,100,297
1045	Highland Public School District	0.349585%	1,991,127	1,612,104	523,443	2,619,140	-	-	6,745,813
1074	Cross County School District	0.117974%	421,386	327,312	16,280	796,675	-	-	1,561,653
1091	Westside Consolidated School District	0.304022%	1,201,824	940,212	34,954	2,021,450	-	-	4,198,440
1092	Pea Ridge School District	0.417338%	2,018,357	1,551,317	261,254	2,952,593	-	-	6,783,521
1093	Jacksonville North Pulaski School District	0.755029%	3,329,130	2,491,907	142,403	5,236,389	-	-	11,199,828
1114	Rivercrest School District	0.218214%	893,038	705,775	36,485	1,378,315	-	-	3,013,613
1165	Caddo Hills School District	0.108996%	455,023	383,251	59,402	737,247	-	-	1,634,923
1293	South Conway County School District	0.426037%	1,980,589	1,539,439	220,012	2,914,367	-	-	6,654,407
1307	Southwest Arkansas Education Co-Op	0.073209%	266,032	179,561	(91,044)	426,599	-	-	781,148
1308	Southeast Arkansas Education Service Co-Op	0.221325%	812,550	620,932	(218,881)	1,280,752	-	-	2,495,353
1321	Westside School District	0.127554%	597,917	488,044	111,766	919,797	-	-	2,117,523
1330	Guy Fenter Education Service Co-Op	0.104783%	577,009	436,601	41,023	737,900	-	-	1,792,533
1332	Northcentral Arkansas Education Service Co-Op	0.102759%	539,951	436,004	66,923	751,070	-	-	1,793,948
1333	Buffalo Island Central School District	0.132479%	495,312	396,203	(6,206)	841,617	-	-	1,726,927
1335	Rector School District	0.116236%	542,549	435,702	81,856	768,479	-	-	1,828,587
1336	Ozarks Unlimited Resource Educational Service Co-Op	0.123434%	507,818	376,865	(19,844)	809,906	-	-	1,674,744
1337	Northeast Arkansas Education Co-Op	0.097298%	372,660	278,616	(29,191)	606,680	-	-	1,228,765
1338	Dawson Education Service Co-Op	0.308718%	1,589,628	1,304,827	256,639	2,178,118	-	-	5,329,211
1339	Arch Ford Education Service Co-Op	0.687931%	4,957,662	3,947,245	1,303,822	5,014,150	-	-	15,222,877
1342	Western Yell County School District	0.079089%	300,651	252,082	39,627	604,347	-	-	1,196,706
1343	Nevada School District	0.084278%	320,367	248,531	(6,613)	525,295	-	-	1,087,580
1344	Paragould School District	0.585971%	2,483,695	1,929,292	183,372	4,078,187	-	-	8,674,546
1345	Wilbur D Mills Education Service Co-Op	0.107835%	476,610	380,441	4,788	697,390	-	-	1,559,229
1346	Izard County Consolidated School District	0.105557%	465,701	407,803	90,399	742,340	-	-	1,706,242
1347	Midland School District	0.113146%	526,434	407,699	66,260	780,460	-	-	1,780,853
1348	Riverside School District	0.138377%	514,955	399,027	(10,006)	879,764	-	-	1,783,739
1349	Arkansas River Education Service Co-Op	0.169282%	984,932	740,232	83,285	1,234,927	-	-	3,043,376
1350	Great Rivers Education Service Co-Op	0.092858%	406,160	292,691	(22,891)	614,381	-	-	1,290,341
1351	Northwest Arkansas Education Service Co-Op	0.135199%	725,874	491,463	(9,864)	881,821	-	-	2,089,294
1353	Dequeen-Mena Education Service	0.158028%	535,032	346,201	(129,930)	980,380	-	-	1,731,683
1354	Crowley'S Ridge Educational Service Co-Op	0.161497%	886,509	710,995	33,008	1,058,375	-	-	2,688,887



# Schedule of Deferred Resources by Employer by Year as of June 30, 2022

Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows						
			2023	2024	2025	2026	2027	Thereafter	Total
1355	South Central Service Co-Op	0.075651%	\$ 260,533	\$ 210,265	\$ (12,152)	\$ 499,561	\$ -	\$ -	\$ 958,208
1359	Conway Vocational Center	0.044688%	102,788	78,346	(29,595)	295,773	-	-	447,313
1362	Jonesboro Vocational Center	0.032267%	117,778	76,589	(25,440)	199,384	-	-	368,311
1363	Monticello Vocational Center	0.013919%	30,484	18,031	(20,983)	85,871	-	-	113,403
1364	East Poinsett County School District	0.128064%	514,223	402,464	34,056	871,704	-	-	1,822,447
1365	North Central Career Center	0.005335%	12,852	8,790	1,901	43,153	-	-	66,696
1366	River Valley Career Academy	0.000000%	(87,497)	(85,341)	(81,307)	(18,068)	-	-	(272,212)
1371	Metropolitan Vocational Center	0.045110%	113,913	48,065	(38,975)	279,054	-	-	402,057
1372	Texarkana Career And Technological Center	0.000000%	(112,232)	(82,374)	(20,155)	-	-	-	(214,762)
1373	Warren Vocational Center	0.016122%	27,877	20,033	(14,602)	108,520	-	-	141,827
1991	Centerpoint School District	0.193561%	923,206	696,954	87,592	1,276,990	-	-	2,984,741
2000	Arkansas Arts Academy Charter	0.155139%	882,259	633,067	15,672	1,054,233	-	-	2,585,231
2001	Academics Plus Charter School	0.213330%	1,296,919	971,882	179,784	1,498,003	-	-	3,946,589
2002	Kipp Delta College Preparatory Charter	0.257739%	650,522	511,862	(224,026)	1,388,824	-	-	2,327,182
2003	Imboden Area Charter School	0.011020%	49,584	37,514	4,922	79,163	-	-	171,183
2006	Haas Hall Academy Charter - Fayetteville	0.170649%	1,345,238	988,769	392,643	1,213,771	-	-	3,940,420
2007	Lisa Academy Charter	0.615925%	5,129,062	4,340,608	1,894,888	5,207,862	-	-	16,572,421
2008	Arkansas Virtual Academy Charter	0.232059%	1,858,552	1,489,909	587,098	1,816,724	-	-	5,752,283
2012	Covenant Keepers Charter School	0.000000%	(147,888)	(98,199)	(20,932)	-	-	-	(267,020)
2016	E-Stem Public Charter School	0.517513%	4,049,721	2,838,306	722,743	3,886,069	-	-	11,496,840
2019	Little Rock Preparatory Academy	0.000000%	(362,814)	(391,947)	(357,563)	(75,797)	-	-	(1,188,122)
2020	Jacksonville Lighthouse Charter School	0.286436%	2,492,373	2,211,671	1,402,581	3,240,123	-	-	9,346,749
2022	Pine Bluff Lighthouse Charter School	0.000000%	(385,397)	(416,966)	(376,877)	(337,842)	-	-	(1,517,082)
2023	Sia Tech Little Rock Charter	0.015459%	56,245	36,478	1,878	126,858	-	-	221,459
2024	Northwest Arkansas Classical Academy Charter	0.133553%	953,968	772,536	152,639	949,136	-	-	2,828,279
2025	Premier High School Of Little Rock Charter	0.020276%	120,477	106,326	43,561	173,736	-	-	444,101
2026	Quest Middle Charter School - Pine Bluff	0.000000%	(118,833)	(44,754)	-	-	-	-	(163,587)
2027	Exalt Academy Charter School	0.079626%	685,684	547,860	212,420	616,485	-	-	2,062,449
2028	Quest Middle Charter School - West Little Rock	0.000000%	(174,808)	(167,680)	(48,864)	-	-	-	(391,352)
2029	Capital City Lighthouse Charter School	0.000000%	(289,318)	(279,565)	(274,856)	(237,723)	-	-	(1,081,463)
2030	Ozark Montessori Academy Charter - Springdale	0.000000%	(222,321)	(207,077)	(52,618)	-	-	-	(482,016)
2031	Rockbridge Montessori Charter School	0.000000%	(125,707)	(43,922)	-	-	-	-	(169,628)
2032	Haas Hall Academy - Bentonville Charter	0.000000%	(326,508)	(329,472)	(350,176)	(80,517)	-	-	(1,086,673)
2033	Future School Of Ft. Smith Charter	0.044371%	355,130	257,557	84,676	350,946	-	-	1,048,310
2034	Arkansas Connections Academy Charter	0.181972%	1,890,403	1,558,171	804,351	1,524,779	-	-	5,777,704
2035	The Excel Center Charter At Goodwill	0.022495%	180,448	97,993	23,140	165,035	-	-	466,615
2036	Friendship Aspire Academy - Pine Bluff	0.064300%	733,126	582,034	259,401	598,525	-	-	2,173,086
2037	Southeast Arkansas Preparatory High School	0.000000%	(28,151)	(95,581)	(116,258)	(24,973)	-	-	(264,963)
2038	Scholarmade Achievement Place	0.082027%	918,494	667,916	271,189	719,390	-	-	2,576,989
2039	Friendship Aspire Academy - Little Rock	0.038072%	418,977	355,532	59,351	286,708	-	-	1,120,569
2040	Premier High School Of North Little Rock Charter	0.012252%	144,395	133,249	65,523	120,823	-	-	463,990
2041	Hope Academy Of Northwest Arkansas	0.023420%	289,547	268,242	198,130	221,036	-	-	976,954
2042	Friendship Aspire - Southeast Pine Bluff	0.009935%	122,805	113,767	84,024	79,538	-	-	400,134
2043	Westwind School For Performing Arts	0.010576%	130,858	121,237	89,576	154,522	-	-	496,194
2044	Premier High School Of Springdale	0.009455%	116,987	108,386	80,081	138,142	-	-	443,596
4857	Arkansas Activities Association	0.033818%	122,656	99,222	(1,829)	220,454	-	-	440,503
6864	Arkansas Easter Seals	0.000029%	(37,709)	(24,205)	(8,056)	(688)	-	-	(70,658)
6870	Arkansas School Boards Association	0.001593%	5,912	4,361	(282)	9,908	-	-	19,899
6873	First Student	0.000000%	(15,451)	(16,942)	(16,393)	(14,886)	-	-	(63,672)
6875	Arkansas Association Educational Administrators	0.014760%	84,683	71,950	29,178	95,171	-	-	280,981

# Schedule of Deferred Resources by Employer by Year as of June 30, 2022

Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows						
			2023	2024	2025	2026	2027	Thereafter	Total
9492	Boston Mountain Educational Co-Op	0.019332%	\$ (226,216)	\$ (104,594)	\$ (30,927)	\$ 120,389	\$ -	\$ -	\$ (241,348)
1-005	University Of Arkansas - Monticello	0.015204%	(61,764)	(38,023)	(48,750)	78,767	-	-	(69,770)
1-006	University Of Arkansas - Pine Bluff	0.002481%	8,453	5,879	(1,195)	15,555	-	-	28,692
1-008	Arkansas School For The Blind	0.111595%	323,766	240,345	(113,070)	683,414	-	-	1,134,454
1-016	Arkansas School For The Deaf	0.174172%	487,235	249,379	(230,170)	1,097,724	-	-	1,604,168
1-017	Arkansas Department Of Education	0.563127%	1,172,931	717,653	(834,682)	3,446,141	-	-	4,502,042
1-025	Henderson State University	0.017018%	(40,882)	(26,758)	(34,676)	100,816	-	-	(1,500)
1-028	Arkansas State University- Beebe	0.023314%	(113,366)	(90,366)	(131,552)	80,146	-	-	(255,137)
1-029	Arkansas State University- Newport	0.014454%	(97,575)	(71,580)	(73,246)	53,431	-	-	(188,969)
1-045	Arkansas Tech University	0.086535%	64,719	7,077	(204,642)	479,747	-	-	346,901
1-051	Southern Arkansas University	0.073103%	119,763	99,598	(38,979)	448,291	-	-	628,673
1-052	Arkansas State University- Mt. Home	0.001857%	(12,036)	2,461	573	12,862	-	-	3,859
1-053	Arkansas State University	0.094334%	(126,677)	(89,721)	(240,122)	490,914	-	-	34,395
1-054	University Of Central Arkansas	0.245042%	686,561	530,967	(119,681)	1,595,954	-	-	2,693,801
1-115	Arkansas Department Of Career Education (Rehab)	0.195670%	(222,779)	(395,177)	(746,414)	1,003,010	-	-	(361,361)
1-197	Southeast Arkansas College	0.045049%	(34,391)	(32,053)	(136,785)	245,946	-	-	42,717
1-202	Arkansas Teacher Retirement System	0.137320%	504,023	374,568	(28,162)	911,612	-	-	1,762,041
1-220	U Of A Community College - Morrilton	0.029310%	(75,506)	(38,668)	(61,233)	164,532	-	-	(10,875)
1-224	Arkansas Educational Tv Network	0.137842%	586,133	480,611	18,998	929,905	-	-	2,015,647
1-249	U Of A Community College - Hope	0.012775%	(30,953)	(22,324)	(43,283)	68,807	-	-	(27,753)
1-254	Phillips Community College -U Of A	0.001502%	(19,476)	(11,217)	(9,445)	7,987	-	-	(32,151)
1-256	University Of Arkansas - Fort Smith	0.008408%	(34,636)	(21,584)	(29,581)	46,814	-	-	(38,987)
1-268	Southern Arkansas University Tech	0.027065%	(90,583)	(74,762)	(108,201)	140,606	-	-	(132,939)
1-274	Crowleys Ridge Technical Institute	0.000000%	(59,098)	(17,116)	-	-	-	-	(76,214)
1-290	Pulaski Technical College	0.076369%	(376,519)	(211,215)	(263,493)	372,716	-	-	(478,510)
1-291	College Of The Ouachitas	0.036589%	4,446	15,275	(55,289)	225,583	-	-	190,015
1-294	Arkansas Department Of Career Education (Workforce)	0.058925%	(92,069)	(198,718)	(78,899)	437,749	-	-	68,063
1-295	Black River Technical College	0.036820%	110,442	85,407	(35,364)	230,227	-	-	390,711
1-314	Ozarka College	0.015429%	43,867	46,212	(7,287)	102,226	-	-	185,018
1-315	Rich Mountain Community College	0.018935%	14,444	20,818	(17,373)	114,917	-	-	132,805
1-318	U Of A Community College - Batesville	0.017134%	(55,487)	(37,386)	(73,251)	66,683	-	-	(99,441)
1-320	Phillips Community College - Dewitt	0.002418%	195	3,104	541	16,513	-	-	20,353
1-321	Northwest Technical Institute	0.063849%	417,971	316,512	73,898	455,427	-	-	1,263,808
1-327	Cossatot Community College - U Of A	0.017471%	(37,665)	(23,178)	(56,142)	86,653	-	-	(30,332)
1-328	Arkansas Correctional School	0.183741%	799,598	663,871	190,063	1,480,898	-	-	3,134,431
1-329	North Arkansas College	0.090910%	187,563	130,507	(112,916)	544,903	-	-	750,057
1-330	National Park Community College	0.042906%	28,392	(7,051)	(94,548)	244,822	-	-	171,616
1-331	East Arkansas Community College	0.027937%	11,725	(34,257)	(80,979)	173,165	-	-	69,654
1-335	Arkansas Northeastern College	0.062239%	144,628	115,676	(108,737)	354,614	-	-	506,180
1-344	South Arkansas Community College	0.044338%	119,994	78,179	(49,031)	265,675	-	-	414,818
1-364	Arkansas State University- Mid South Cc	0.007206%	(23,634)	(21,753)	(19,833)	43,239	-	-	(21,981)
1-386	Riverside Vocational Technical School	0.002570%	(148,715)	(143,598)	(167,028)	(190,965)	-	-	(650,308)
1-388	Northwest Arkansas Community College	0.076460%	124,805	80,984	(112,736)	446,913	-	-	539,967
1-389	University Of Arkansas - Fayetteville	0.012250%	(64,964)	(38,001)	(60,820)	25,682	-	-	(138,102)
1-390	University Of Arkansas - Little Rock	0.002176%	(51,681)	(37,319)	(16,597)	8,593	-	-	(97,004)
1-391	Arkansas Department Of Higher Education	0.024979%	160,881	141,471	34,862	199,055	-	-	536,269
1-392	South Arkansas Developmental Center	0.067808%	(46,454)	(55,545)	(128,178)	387,541	-	-	157,364
1-399	Arkansas School For Math, Sciences & Arts	0.015735%	14,567	(1,431)	(22,965)	99,247	-	-	89,417
1-400	University Of Arkansas For Medical Sciences	0.002337%	(21,442)	(7,494)	(8,278)	13,060	-	-	(24,154)
1-401	Arkansas Economic Development Commission	0.000000%	(15,918)	(16,031)	(7,144)	(773)	-	-	(39,866)
1-402	University Of Arkansas Cooperative Extension	0.007574%	28,566	22,482	(70)	49,865	-	-	100,843
1-403	Dhs-Divison Of Youth Services	0.001914%	(19,652)	(7,068)	4,459	20,920	-	-	(1,341)
1-404	Apartment Department Of Workforce Services	0.022116%	241,205	221,086	14,285	136,876	-	-	613,452
1-405	Arkansas Department Of Commerce	0.020654%	234,533	215,744	63,198	136,923	-	-	650,398
1-406	Arkansas Department Of Education	0.106743%	1,301,787	1,204,681	806,481	1,032,386	-	-	4,345,335
1-407	Arkansas Department Of Public Safety	0.001760%	19,696	18,095	3,819	11,811	-	-	53,421
1-409	Arkansas Department Of Health	0.003571%	41,494	38,245	15,911	32,255	-	-	127,906
TOTAL		100.000000%	\$ 406,791,986	\$ 315,819,714	\$ 16,452,151	\$ 671,570,456	\$ -	\$ -	\$ 1,410,634,307

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





December 21, 2022

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

Dear Mr. Rhoden:

Please find the enclosed copies of the June 30, 2022 GASB Statement No. 68 – Employer Level Reporting report of the Arkansas Teacher Retirement System. This report is intended to complement the GASB Statement Nos. 67 & 68 report dated December 16, 2022.

Sincerely,  
**Gabriel, Roeder, Smith & Company**

A handwritten signature in black ink, reading "Judith A. Kermans". The signature is fluid and cursive, with the first name "Judith" being the most prominent.

Judith A. Kermans, EA, FCA, MAAA

JAK:dj  
Enclosures