

# Arkansas Teacher Retirement System

GASB Statement No. 68 – Employer Level Reporting  
June 30, 2020





December 18, 2020

Board of Trustees  
Arkansas Teacher Retirement System  
Little Rock, Arkansas

Ladies and Gentlemen:

This report provides information required by the Arkansas Teacher Retirement System (ATRS) at the employer level in connection with the Governmental Accounting Standards Board (GASB) Statement No. 68 "Accounting and Financial Reporting for Pensions." This report is intended to complement the GASB Statement Nos. 67 & 68 report dated December 18, 2020.

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

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

This report is based upon information, furnished to us by the Retirement System staff, concerning retirement and ancillary benefits, active members, deferred vested members, retirees and beneficiaries, and financial data. If your understanding of this information is different, please let us know. In particular, for GASB Statement No. 68 purposes, ATRS provided the individual employer required and actual employer contribution amounts for the fiscal year ended June 30, 2020. This information was checked for internal consistency, but it was not audited by us.

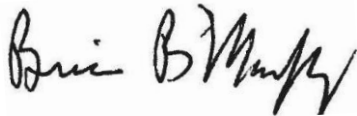
This information is presented in draft form for review by the plan's auditor. Please let us know if there are any items that the auditor changes so that we may maintain consistency with the plan's financial statements.

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. 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, 2020 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,



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



Judith A. Kermans, EA, FCA, MAAA



Heidi G. Barry, ASA, FCA, MAAA

BBM/JAK/HGB:sc

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## **SECTION A**

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### **SYSTEM WIDE RESULTS**

# Executive Summary as of June 30, 2020

	<b>2020</b>	<b>2019</b>		
Actuarial Valuation Date	June 30, 2020	June 30, 2019		
Measurement Date of the Net Pension Liability	June 30, 2020	June 30, 2019		
Employer's Fiscal Year Ending Date (Reporting Date)	June 30, 2020	June 30, 2019		
<b>Membership</b>				
Number of				
- Retirees and Beneficiaries <sup>(1)</sup>	50,133	48,677		
- Inactive, Nonretired Members	13,338	13,033		
- T-DROP Members	3,639	3,707		
- Active Members	66,900	68,457		
- Total	134,010	133,874		
Covered Payroll <sup>(2)</sup>	\$ 3,077,558,814	\$ 3,027,154,131		
<b>Net Pension Liability</b>				
Total Pension Liability	\$ 22,562,958,162	\$ 21,912,986,823		
Plan Fiduciary Net Position	16,902,076,224	17,741,621,773		
Net Pension Liability	\$ 5,660,881,938	\$ 4,171,365,050		
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	74.91%	80.96%		
Net Pension Liability as a Percentage of Covered Payroll	183.94%	137.80%		
<b>Development of the Single Discount Rate</b>				
Single Discount Rate	7.50%	7.50%		
Long-Term Expected Rate of Investment Return	7.50%	7.50%		
Long-Term Municipal Bond Rate <sup>(3)</sup>	2.45%	3.13%		
Last year ending June 30 in the 2021 to 2120 projection period for which projected benefit payments are fully funded	2120	2119		
<b>Total Pension Expense</b>	\$ 1,001,945,189	\$ 779,898,660		
<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	\$ 75,044,585	\$ 45,656,773	\$ 29,387,812	\$ 68,341,536
Changes in assumptions	368,342,995	-	368,342,995	619,994,971
Net difference between projected and actual earnings on pension plan investments	1,410,423,162	479,872,948	930,550,214	(293,855,313)
<b>Total</b>	\$ 1,853,810,742	\$ 525,529,721	\$ 1,328,281,021	\$ 394,481,194

(1) Includes retirees who returned to work.

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

(3) Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index" as of June 26, 2020 and June 28, 2019. In describing this index, Fidelity notes that the municipal curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.



# Statement of Pension Expense Under GASB Statement No. 68

## Fiscal Years Ended June 30, 2020 and June 30, 2019

	2020	2019
<b>A. Expense</b>		
1. Service Cost	\$ 331,035,218	\$ 325,464,537
2. Interest on the Total Pension Liability	1,608,463,162	1,551,511,422
3. Current-Period Benefit Changes	-	-
4. Employee Contributions (made negative for addition here)	(153,105,134)	(141,885,632)
5. Projected Earnings on Plan Investments (made negative for addition here)	(1,305,354,918)	(1,287,594,924)
6. Pension Plan Administrative Expense	8,454,436	7,134,784
7. Other Changes in Plan Fiduciary Net Position	-	-
8. Recognition of Outflow (Inflow) of Resources due to differences between expected and actual experience in the measurement of the Total Pension Liability <i>Arising from Current Reporting Period</i>	(4,699,387)	22,191,379
9. Recognition of Outflow (Inflow) of Resources due to assumption changes <i>Arising from Current Reporting Period</i>	-	-
10. Recognition of Outflow (Inflow) of Resources due to the difference between projected (7.50%) and actual earnings on Pension Plan Investments <i>Arising from Current Reporting Period</i>	294,224,282	77,842,011
<b>11. Increases/(Decreases) from Experience in the Current Reporting Period</b>	<b>\$ 779,017,659</b>	<b>\$ 554,663,577</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>	18,783,954	(8,711,579)
13. Recognition of Outflow (Inflow) of Resources due to assumption changes <i>Arising from Prior Reporting Periods</i>	251,651,976	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>	(47,508,400)	(17,705,314)
<b>15. Total Pension Expense/(Income)</b>	<b>\$ 1,001,945,189</b>	<b>\$ 779,898,660</b>

# Statement of Outflows and Inflows Arising from Current Reporting Period Fiscal Year Ended June 30, 2020

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

1. Difference between expected and actual experience of the Total Pension Liability (gains) or losses	\$ (24,869,157)
2. Assumption Changes (gains) or losses	\$ -
3. Recognition period for Liabilities: Average of the expected remaining service lives of all employees {in years}	5.2920
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	\$ (4,699,387)
5. Outflow (Inflow) of Resources to be recognized in the current pension expense for Assumption Changes	\$ -
6. Outflow (Inflow) of Resources to be recognized in the current pension expense due to Liabilities	\$ (4,699,387)
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	\$ (20,169,770)
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	\$ (20,169,770)

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

1. Net difference between projected and actual earnings on pension plan investments (gains) or losses	\$ 1,471,121,409
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	\$ 294,224,282
4. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Assets	\$ 1,176,897,127



# Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods Fiscal Year Ended June 30, 2020

## 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	\$ 288,596,380	\$ 22,859,837	\$ 265,736,543
2. Due to assets	601,419,948	354,704,066	246,715,882
<b>3. Total</b>	<b>\$ 890,016,328</b>	<b>\$ 377,563,903</b>	<b>\$ 512,452,425</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	\$ 36,944,404	\$ 22,859,837	\$ 14,084,567
2. Assumption changes	251,651,976	-	251,651,976
3. Net difference between projected and actual earnings on pension plan investments	601,419,948	354,704,066	246,715,882
<b>4. Total</b>	<b>\$ 890,016,328</b>	<b>\$ 377,563,903</b>	<b>\$ 512,452,425</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	\$ 75,044,585	\$ 45,656,773	\$ 29,387,812
2. Assumption changes	368,342,995	-	368,342,995
3. Net difference between projected and actual earnings on pension plan investments	1,410,423,162	479,872,948	930,550,214
<b>4. Total</b>	<b>\$ 1,853,810,742</b>	<b>\$ 525,529,721</b>	<b>\$ 1,328,281,021</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
2021	\$ 269,483,960
2022	373,206,327
2023	388,967,614
2024	297,995,342
2025	(1,372,222)
Thereafter	-
<b>Total</b>	<b>\$ 1,328,281,021</b>



# Schedules of Required Supplementary Information

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

### Current Period

### Fiscal Year Ended June 30, 2020

<b>A. Total Pension Liability</b>	
1. Service Cost	\$ 331,035,218
2. Interest on the Total Pension Liability	1,608,463,162
3. Changes of benefit terms	0
4. Difference between expected and actual experience of the Total Pension Liability	(24,869,157)
5. Changes of assumptions	0
6. Benefit payments, including refunds of employee contributions	(1,264,657,884)
7. Net change in Total Pension Liability	<u>\$ 649,971,339</u>
8. Total Pension Liability – Beginning	<u>21,912,986,823</u>
9. Total Pension Liability – Ending	<u><u>\$ 22,562,958,162</u></u>
<b>B. Plan Fiduciary Net Position</b>	
1. Contributions – employer	\$ 446,228,128
2. Contributions – employee	153,105,134
3. Net investment income	(165,766,491)
4. Benefit payments, including refunds of employee contributions	(1,264,657,884)
5. Pension Plan Administrative Expense	(8,454,436)
6. Other	-
7. Net change in Plan Fiduciary Net Position	<u>\$ (839,545,549)</u>
8. Plan Fiduciary Net Position – Beginning	<u>17,741,621,773</u>
9. Plan Fiduciary Net Position – Ending	<u><u>\$ 16,902,076,224</u></u>
<b>C. Net Pension Liability</b>	<u><u>\$ 5,660,881,938</u></u>
<b>D. Plan Fiduciary Net Position as a percentage of the Total Pension liability</b>	<b>74.91%</b>
<b>E. Covered-Employee Payroll<sup>(1)</sup></b>	<b>\$ 3,077,558,814</b>
<b>F. Net Pension Liability as a Percentage of Covered-Employee Payroll</b>	<b>183.94%</b>

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



## **SECTION B**

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

# Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2020

Employer ID	Employer Name	Employer Contributions	Employer Allocation Percentage	Net Pension Liability		
				1% Decrease 6.50%	Current Single Discount Rate 7.50%	1% Increase 8.50%
106	COTTER PUBLIC SCHOOLS	\$ 553,605	0.124063%	\$ 10,449,989	\$ 7,023,068	\$ 4,180,991
108	ROGERS PUBLIC SCHOOLS	13,746,802	3.080667%	259,488,291	174,392,912	103,820,045
109	GRAVETTE SCHOOL DISTRICT	1,634,169	0.366218%	30,847,014	20,731,188	12,341,745
110	SILOAM SPRINGS SCHOOL DISTRICT	3,641,086	0.815970%	68,730,115	46,191,082	27,498,596
111	HERMITAGE PUBLIC SCHOOL DISTRICT	399,197	0.089460%	7,535,354	5,064,245	3,014,860
113	WARREN SCHOOL DISTRICT	1,197,504	0.268361%	22,604,396	15,191,616	9,043,912
115	BERRYVILLE PUBLIC SCHOOLS	1,550,518	0.347472%	29,267,997	19,669,986	11,709,988
116	LAKESIDE SCHOOL DISTRICT	939,769	0.210603%	17,739,321	11,921,971	7,097,419
117	GURDON PUBLIC SCHOOLS	646,653	0.144915%	12,206,397	8,203,488	4,883,722
119	ARKADELPHIA PUBLIC SCHOOLS	1,517,064	0.339975%	28,636,497	19,245,578	11,457,328
121	WOODLAWN SCHOOL DISTRICT	412,864	0.092523%	7,793,326	5,237,619	3,118,073
123	MAGNOLIA SCHOOL DISTRICT	2,409,459	0.539961%	45,481,588	30,566,568	18,196,970
125	ALMA SCHOOL DISTRICT	2,711,212	0.607584%	51,177,551	34,394,623	20,475,897
126	MOUNTAINBURG PUBLIC SCHOOLS	558,368	0.125131%	10,539,901	7,083,495	4,216,965
129	GREENBRIER PUBLIC SCHOOLS	2,844,086	0.637361%	53,685,718	36,080,274	21,479,403
130	OZARK PUBLIC SCHOOLS	1,451,358	0.325250%	27,396,217	18,412,030	10,961,098
131	CUTTER MORNING STAR PUBLIC SCHOOLS	405,777	0.090935%	7,659,554	5,147,715	3,064,551
132	LAKESIDE SCHOOL DISTRICT	2,755,688	0.617551%	52,017,109	34,958,861	20,811,801
133	FOUNTAIN LAKE SCHOOL DISTRICT	1,138,735	0.255191%	21,495,069	14,446,076	8,600,076
134	HOT SPRINGS SCHOOL DISTRICT	3,136,848	0.702970%	59,211,983	39,794,282	23,690,436
135	JESSIEVILLE PUBLIC SCHOOL DISTRICT	671,133	0.150401%	12,668,494	8,514,047	5,068,605
136	LAKE HAMILTON SCHOOL DISTRICT	3,518,375	0.788470%	66,413,781	44,634,355	26,571,841
139	SHERIDAN SCHOOL DISTRICT	3,157,723	0.707648%	59,606,021	40,059,101	23,848,089
141	HOPE PUBLIC SCHOOLS	1,836,598	0.411583%	34,668,109	23,299,211	13,870,547
143	SPRING HILL SCHOOL DISTRICT	443,667	0.099426%	8,374,775	5,628,391	3,350,708
144	BISMARCK SCHOOL DISTRICT	768,655	0.172256%	14,509,331	9,751,209	5,805,115
145	MINERAL SPRINGS SCHOOL DISTRICT	579,636	0.129897%	10,941,369	7,353,307	4,377,590
150	JACKSON COUNTY SCHOOL DISTRICT	702,532	0.157438%	13,261,172	8,912,365	5,305,733
153	WHITE HALL SCHOOL DISTRICT	2,142,948	0.480236%	40,450,863	27,185,596	16,184,200
154	WATSON CHAPEL SCHOOL DISTRICT	1,867,128	0.418425%	35,244,403	23,686,518	14,101,120
159	DOLLARWAY SCHOOL DISTRICT	1,085,577	0.243278%	20,491,638	13,771,706	8,198,608
161	CLARKSVILLE SCHOOL DISTRICT	2,215,608	0.496519%	41,822,415	28,107,367	16,732,952
163	LAMAR SCHOOL DISTRICT	990,582	0.221990%	18,698,482	12,566,589	7,481,175
165	HOXIE PUBLIC SCHOOLS	650,945	0.145877%	12,287,413	8,257,936	4,916,136
172	LEE COUNTY SCHOOL DISTRICT	640,114	0.143450%	12,082,966	8,120,534	4,834,338
178	ASHDOWN SCHOOL DISTRICT	1,147,513	0.257158%	21,660,754	14,557,428	8,666,366
180	BOONEVILLE SCHOOL DISTRICT	994,835	0.222943%	18,778,772	12,620,549	7,513,299
181	MAGAZINE SCHOOL DISTRICT	455,813	0.102148%	8,604,043	5,782,473	3,442,437
182	FLIPPIN SCHOOL DISTRICT	700,499	0.156982%	13,222,814	8,886,586	5,290,386
184	TEXARKANA SCHOOL DISTRICT	3,608,240	0.808609%	68,110,093	45,774,387	27,250,528
185	OSCEOLA SCHOOL DISTRICT	1,024,844	0.229668%	19,345,231	13,001,246	7,739,936
186	MOUNT IDA PUBLIC SCHOOLS	416,496	0.093337%	7,861,885	5,283,695	3,145,503
188	PRESCOTT PUBLIC SCHOOLS	745,917	0.167160%	14,080,128	9,462,757	5,633,393
192	PERRYVILLE SCHOOL DISTRICT	712,556	0.159684%	13,450,388	9,039,530	5,381,437
195	MARVELL - ELAINE SCHOOL DISTRICT	385,414	0.086371%	7,275,173	4,889,387	2,910,763
196	HELENA-WEST HELENA SCHOOLS	1,168,292	0.261815%	22,052,985	14,821,032	8,823,296
197	KIRBY SCHOOL DISTRICT	296,221	0.066383%	5,591,543	3,757,878	2,237,150
203	MARKED TREE SCHOOL DISTRICT	379,610	0.085071%	7,165,615	4,815,757	2,866,929
208	MENA PUBLIC SCHOOLS	1,259,447	0.282243%	23,773,653	15,977,432	9,511,727
209	RUSSELLVILLE SCHOOL DISTRICT	4,934,243	1.105767%	93,140,081	62,596,157	37,264,908



# Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2020

Employer ID	Employer Name	Employer Contributions	Employer Allocation Percentage	Net Pension Liability		
				1% Decrease 6.50%	Current Single Discount Rate 7.50%	1% Increase 8.50%
210	LITTLE ROCK SCHOOL DISTRICT	\$ 24,295,024	5.444530%	\$ 458,599,335	\$ 308,208,409	\$ 183,483,437
211	PULASKI COUNTY SPECIAL SCHOOL DISTRICT	12,833,050	2.875894%	242,240,059	162,800,984	96,919,108
212	NORTH LITTLE ROCK SCHOOL DISTRICT	8,325,183	1.865679%	157,148,370	105,613,867	62,874,324
213	FORREST CITY SCHOOL DISTRICT	1,978,926	0.443479%	37,354,740	25,104,801	14,945,456
214	BAUXITE SCHOOL DISTRICT	1,169,705	0.262132%	22,079,670	14,838,966	8,833,972
215	BENTON SCHOOL DISTRICT	3,822,386	0.856599%	72,152,375	48,491,062	28,867,826
216	BRYANT PUBLIC SCHOOLS	7,824,711	1.753523%	147,701,336	99,264,849	59,094,610
219	LAVACA PUBLIC SCHOOLS	669,257	0.149981%	12,633,070	8,490,240	5,054,432
220	HARTFORD SCHOOL DISTRICT	-	0.000000%	-	-	-
221	GREENWOOD SCHOOL DISTRICT	3,126,927	0.700746%	59,024,704	39,668,418	23,615,506
222	MANSFIELD SCHOOL DISTRICT	695,575	0.155879%	13,129,850	8,824,108	5,253,191
224	DEQUEEN PUBLIC SCHOOLS	2,036,766	0.456441%	38,446,536	25,838,559	15,382,278
227	STRONG-HUTTIG SCHOOL DISTRICT	322,911	0.072364%	6,095,348	4,096,468	2,438,720
228	JUNCTION CITY SCHOOL DISTRICT	535,958	0.120109%	10,116,885	6,799,201	4,047,718
230	SHIRLEY SCHOOL DISTRICT	323,395	0.072473%	6,104,485	4,102,609	2,442,376
232	PRAIRIE GROVE SCHOOL DISTRICT	1,474,461	0.330428%	27,832,314	18,705,114	11,135,578
233	FAYETTEVILLE PUBLIC SCHOOLS	10,695,577	2.396885%	201,892,549	135,684,849	80,776,259
234	FARMINGTON PUBLIC SCHOOLS	1,881,883	0.421731%	35,522,918	23,873,698	14,212,553
235	ELKINS SCHOOL DISTRICT	944,244	0.211606%	17,823,807	11,978,751	7,131,221
237	LINCOLN CONSOLIDATED SCHOOL DISTRICT	867,135	0.194325%	16,368,267	11,000,534	6,548,867
238	GREENLAND SCHOOL DISTRICT	732,630	0.164183%	13,829,325	9,294,200	5,533,048
239	SPRINGDALE PUBLIC SCHOOLS	21,314,340	4.776557%	402,335,157	270,395,243	160,972,404
240	WEST FORK SCHOOL DISTRICT	776,893	0.174102%	14,664,841	9,855,722	5,867,334
242	MC CRORY SCHOOL DISTRICT	543,532	0.121806%	10,259,860	6,895,289	4,104,922
245	DANVILLE PUBLIC SCHOOLS	709,667	0.159037%	13,395,872	9,002,892	5,359,625
246	DARDANELLE PUBLIC SCHOOLS	1,742,971	0.390601%	32,900,788	22,111,457	13,163,451
250	COSSATOT RIVER SCHOOL DISTRICT	855,302	0.191674%	16,144,902	10,850,418	6,459,499
251	SOUTH PIKE COUNTY SCHOOL DISTRICT	639,252	0.143257%	12,066,691	8,109,596	4,827,826
330	MONTICELLO SCHOOL DISTRICT	1,514,681	0.339441%	28,591,520	19,215,350	11,439,333
331	MAMMOTH SPRING SCHOOL DISTRICT	400,533	0.089760%	7,560,569	5,081,191	3,024,948
333	BATESVILLE SCHOOL DISTRICT	2,703,321	0.605816%	51,028,605	34,294,523	20,416,305
335	HACKETT SCHOOL DISTRICT	626,237	0.140340%	11,821,017	7,944,488	4,729,533
336	BEEBE PUBLIC SCHOOL DISTRICT	2,582,961	0.578843%	48,756,668	32,767,634	19,507,313
337	BALD KNOB PUBLIC SCHOOLS	913,180	0.204644%	17,237,437	11,584,672	6,896,617
350	FORT SMITH PUBLIC SCHOOLS	14,042,471	3.146927%	265,069,426	178,143,795	106,053,031
351	EL DORADO PUBLIC SCHOOLS	3,283,965	0.735939%	61,988,992	41,660,611	24,801,504
360	HEBER SPRINGS SCHOOL DISTRICT	1,298,314	0.290953%	24,507,312	16,470,498	9,805,260
365	BARTON-LEXA SCHOOL DISTRICT	634,974	0.142298%	11,985,944	8,055,330	4,795,520
375	EARLE SCHOOL DISTRICT	491,511	0.110148%	9,277,887	6,235,340	3,712,039
376	WEST MEMPHIS SCHOOL DISTRICT	4,365,940	0.978410%	82,412,649	55,386,630	32,972,913
384	HAMBURG SCHOOL DISTRICT	1,426,932	0.319776%	26,935,148	18,102,161	10,776,626
385	BENTONVILLE PUBLIC SCHOOLS	16,216,117	3.634042%	306,099,739	205,718,819	122,469,066
386	PARIS SCHOOL DISTRICT	940,957	0.210869%	17,761,763	11,937,054	7,106,398
393	CORNING SCHOOL DISTRICT	649,538	0.145562%	12,260,847	8,240,082	4,905,507
394	JONESBORO PUBLIC SCHOOLS	5,687,281	1.274523%	107,354,631	72,149,254	42,952,083
395	SLOAN-HENDRIX SCHOOL DISTRICT	532,214	0.119270%	10,046,220	6,751,710	4,019,446
396	CAMDEN-FAIRVIEW SCHOOL DISTRICT	2,098,566	0.470290%	39,613,087	26,622,556	15,849,010
404	LONOKE SCHOOL DISTRICT	1,417,667	0.317700%	26,760,256	17,984,623	10,706,653
416	CROSSETT SCHOOL DISTRICT	1,284,050	0.287756%	24,238,074	16,289,553	9,697,540
434	RIVERVIEW SCHOOL DISTRICT	1,119,893	0.250969%	21,139,400	14,207,044	8,457,775



# Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2020

Employer ID	Employer Name	Employer Contributions	Employer Allocation Percentage	Net Pension Liability		
				1% Decrease 6.50%	Current Single Discount Rate 7.50%	1% Increase 8.50%
443	SEARCY SCHOOL DISTRICT	\$ 3,220,839	0.721792%	\$ 60,797,423	\$ 40,859,800	\$ 24,324,763
451	HARRISON SCHOOL DISTRICT	2,244,619	0.503020%	42,370,024	28,475,396	16,952,047
453	HARRISBURG SCHOOL DISTRICT	1,117,819	0.250504%	21,100,248	14,180,731	8,442,110
458	HARMONY GROVE SCHOOL DISTRICT	795,441	0.178259%	15,014,955	10,091,021	6,007,413
463	CLARENDON SCHOOL DISTRICT	499,592	0.111959%	9,430,432	6,337,860	3,773,071
471	NORFORK SCHOOL DISTRICT	372,645	0.083510%	7,034,151	4,727,404	2,814,331
479	CONWAY PUBLIC SCHOOLS	8,536,623	1.913063%	161,139,573	108,296,214	64,471,185
480	CHARLESTON PUBLIC SCHOOLS	754,718	0.169133%	14,246,259	9,574,407	5,699,861
484	HARMONY GROVE SCHOOL DISTRICT	917,226	0.205551%	17,313,793	11,635,989	6,927,167
486	PALESTINE-WHEATLEY SCHOOL DISTRICT	519,085	0.116327%	9,798,390	6,585,152	3,920,290
493	HAZEN SCHOOL DISTRICT	461,293	0.103376%	8,707,491	5,851,997	3,483,826
501	MAYNARD SCHOOL DISTRICT	400,024	0.089646%	7,550,954	5,074,729	3,021,101
502	WEST SIDE SCHOOL DISTRICT	520,830	0.116718%	9,831,318	6,607,281	3,933,464
503	MALVERN SCHOOL DISTRICT	1,671,340	0.374548%	31,548,666	21,202,744	12,622,473
512	GLEN ROSE SCHOOL DISTRICT	796,718	0.178545%	15,039,052	10,107,216	6,017,054
513	WALDRON PUBLIC SCHOOLS	1,301,527	0.291673%	24,567,970	16,511,265	9,829,529
515	NASHVILLE SCHOOL DISTRICT	1,554,704	0.348410%	29,347,016	19,723,092	11,741,603
521	HAMPTON SCHOOL DISTRICT	539,061	0.120804%	10,175,467	6,838,572	4,071,156
530	MOUNTAIN VIEW SCHOOL DISTRICT	1,496,310	0.335324%	28,244,750	18,982,298	11,300,592
531	DREW CENTRAL SCHOOL DISTRICT	863,615	0.193537%	16,301,817	10,955,875	6,522,280
535	MAYFLOWER SCHOOL DISTRICT	900,373	0.201774%	16,995,688	11,422,202	6,799,895
536	SOUTHSIDE BEE BRANCH SCHOOL DISTRICT	549,333	0.123106%	10,369,355	6,968,877	4,148,730
538	GENTRY PUBLIC SCHOOLS	1,281,541	0.287194%	24,190,709	16,257,721	9,678,589
539	FORDYCE PUBLIC SCHOOLS	630,876	0.141380%	11,908,586	8,003,340	4,764,569
545	NEWPORT SPECIAL SCHOOL DISTRICT	926,539	0.207638%	17,489,603	11,754,144	6,997,508
547	DECATUR PUBLIC SCHOOLS	506,998	0.113619%	9,570,229	6,431,812	3,829,003
548	SCRANTON SCHOOL DISTRICT	331,519	0.074294%	6,257,848	4,205,678	2,503,735
552	CEDARVILLE PUBLIC SCHOOL DISTRICT	705,452	0.158092%	13,316,303	8,949,417	5,327,790
555	CONCORD SCHOOL DISTRICT	480,173	0.107607%	9,063,871	6,091,508	3,626,412
558	POCAHONTAS PUBLIC SCHOOLS	1,520,443	0.340732%	28,700,295	19,288,454	11,482,853
560	VAN BUREN SCHOOL DISTRICT	4,819,319	1.080012%	90,970,741	61,138,221	36,396,966
564	COUNTY LINE PUBLIC SCHOOLS	378,921	0.084917%	7,152,622	4,807,024	2,861,730
565	SALEM SCHOOL DISTRICT	611,961	0.137141%	11,551,544	7,763,385	4,621,718
566	DIERKS PUBLIC SCHOOLS	463,715	0.103919%	8,753,199	5,882,716	3,502,114
568	STEPHENS SCHOOL DIST	-	0.000000%	-	-	-
569	POTTSVILLE SCHOOL DISTRICT	1,360,718	0.304938%	25,685,282	17,262,170	10,276,560
571	PIGGOTT SCHOOL DISTRICT	670,497	0.150259%	12,656,472	8,505,968	5,063,795
583	HECTOR SCHOOL DISTRICT	464,229	0.104034%	8,762,905	5,889,239	3,505,997
586	BLYTHEVILLE PUBLIC SCHOOLS	1,793,754	0.401981%	33,859,373	22,755,688	13,546,976
592	BEARDEN SCHOOL DISTRICT	452,475	0.101400%	8,541,038	5,740,130	3,417,229
593	PINE BLUFF SCHOOL DISTRICT	2,843,222	0.637168%	53,669,418	36,069,319	21,472,882
597	MARMADUKE SCHOOL DISTRICT	594,856	0.133308%	11,228,655	7,546,382	4,492,532
601	FOUKE SCHOOL DISTRICT	957,479	0.214572%	18,073,620	12,146,642	7,231,171
602	HORATIO SCHOOL DISTRICT	680,361	0.152469%	12,842,672	8,631,106	5,138,293
606	ENGLAND PUBLIC SCHOOL DISTRICT	619,027	0.138724%	11,684,927	7,853,026	4,675,084
607	JASPER SCHOOL DISTRICT	879,458	0.197087%	16,600,875	11,156,862	6,641,932
608	TRUMANN SCHOOL DISTRICT	1,079,354	0.241884%	20,374,180	13,692,766	8,151,613
622	CARLISLE SCHOOL DISTRICT	530,220	0.118823%	10,008,565	6,726,403	4,004,380
623	BRADFORD SCHOOL DISTRICT	384,470	0.086160%	7,257,359	4,877,414	2,903,635
625	HUNTSVILLE SCHOOL DISTRICT	2,013,913	0.451319%	38,015,150	25,548,639	15,209,683



# Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2020

Employer ID	Employer Name	Employer Contributions	Employer Allocation Percentage	Net Pension Liability		
				1% Decrease 6.50%	Current Single Discount Rate 7.50%	1% Increase 8.50%
626	YELLVILLE-SUMMIT PUBLIC SCHOOL	\$ 632,246	0.141687%	\$ 11,934,443	\$ 8,020,718	\$ 4,774,915
629	BROOKLAND PUBLIC SCHOOLS	1,897,772	0.425292%	35,822,858	24,075,277	14,332,557
630	BRINKLEY PUBLIC SCHOOLS	420,948	0.094335%	7,945,928	5,340,177	3,179,128
637	BAY SCHOOL DISTRICT	465,274	0.104268%	8,782,640	5,902,502	3,513,893
645	FOREMAN PUBLIC SCHOOLS	372,506	0.083479%	7,031,513	4,725,632	2,813,275
651	QUITMAN PUBLIC SCHOOLS	530,559	0.118899%	10,014,970	6,730,708	4,006,942
656	WYNNNE PUBLIC SCHOOLS	2,236,397	0.501178%	42,214,824	28,371,092	16,889,953
657	DUMAS PUBLIC SCHOOLS	1,213,727	0.271997%	22,910,633	15,397,427	9,166,437
658	MANILA PUBLIC SCHOOLS	916,025	0.205282%	17,291,130	11,620,757	6,918,100
662	CLINTON PUBLIC SCHOOLS	1,147,182	0.257084%	21,654,507	14,553,229	8,663,866
667	GREENE COUNTY TECH SCHOOL DISTRICT	2,972,233	0.666079%	56,104,670	37,705,966	22,447,215
674	AUGUSTA PUBLIC SCHOOLS	421,717	0.094507%	7,960,436	5,349,928	3,184,933
675	GREEN FOREST PUBLIC SCHOOLS	1,166,130	0.261330%	22,012,177	14,793,607	8,806,969
676	EAST END SCHOOL DISTRICT	531,687	0.119151%	10,036,269	6,745,022	4,015,464
677	DOVER SCHOOL DISTRICT	1,075,301	0.240976%	20,297,663	13,641,342	8,120,999
682	MOUNTAIN HOME PUBLIC SCHOOLS	2,997,514	0.671745%	56,581,864	38,026,672	22,638,138
687	STAR CITY SCHOOL DISTRICT	1,174,497	0.263205%	22,170,114	14,899,750	8,870,158
693	ATKINS PUBLIC SCHOOLS	813,009	0.182196%	15,346,571	10,313,888	6,140,091
696	DES ARC SCHOOL DISTRICT	441,397	0.098917%	8,331,932	5,599,597	3,333,567
698	VILONIA SCHOOL DISTRICT	2,643,127	0.592326%	49,892,359	33,530,892	19,961,698
702	NETTLETON PUBLIC SCHOOLS	3,211,616	0.719725%	60,623,328	40,742,796	24,255,108
704	OMAHA SCHOOL DISTRICT	383,427	0.085926%	7,237,663	4,864,178	2,895,755
705	CABOT PUBLIC SCHOOLS	8,691,880	1.947856%	164,070,236	110,265,808	65,643,730
714	MARION SCHOOL DISTRICT	3,272,885	0.733456%	61,779,847	41,520,053	24,717,826
715	MCGEEHEE PUBLIC SCHOOLS	1,033,171	0.231534%	19,502,417	13,106,885	7,802,825
719	CAVE CITY SCHOOL DISTRICT	965,703	0.216415%	18,228,873	12,250,981	7,293,286
724	PANGBURN SCHOOL DISTRICT	661,938	0.148341%	12,494,915	8,397,391	4,999,157
727	CALICO ROCK SCHOOL DISTRICT	355,695	0.079711%	6,714,193	4,512,372	2,686,317
731	DEWITT SCHOOL DISTRICT	1,031,327	0.231121%	19,467,597	13,083,484	7,788,894
732	HUGHES SCHOOL DISTRICT	-	0.000000%	-	-	-
735	ALPENA SCHOOL DISTRICT	408,318	0.091504%	7,707,517	5,179,950	3,083,741
736	MAGNET COVE SCHOOL DISTRICT	540,278	0.121077%	10,198,432	6,854,006	4,080,345
746	STUTT GART SCHOOL DISTRICT	1,298,657	0.291030%	24,513,792	16,474,854	9,807,853
747	VALLEY SPRINGS PUBLIC SCHOOLS	680,085	0.152407%	12,837,458	8,627,602	5,136,207
750	OUACHITA PUBLIC SCHOOLS	368,727	0.082632%	6,960,187	4,677,696	2,784,738
753	GOSNELL PUBLIC SCHOOLS	1,014,396	0.227327%	19,148,007	12,868,699	7,661,028
756	MULBERRY-PLEASANT VIEW BI-COUNTY PUBLIC SCHOOLS	412,941	0.092540%	7,794,776	5,238,593	3,118,653
757	POYEN SCHOOL DISTRICT	428,857	0.096107%	8,095,227	5,440,516	3,238,862
765	EUREKA SPRINGS PUBLIC SCHOOLS	664,411	0.148895%	12,541,606	8,428,771	5,017,838
771	SOUTHSIDE SCHOOL DISTRICT	1,479,297	0.331511%	27,923,613	18,766,473	11,172,106
779	MELBOURNE PUBLIC SCHOOL DISTRICT	712,106	0.159583%	13,441,899	9,033,825	5,378,041
780	WONDERVIEW SCHOOL DISTRICT	390,613	0.087537%	7,373,309	4,955,340	2,950,026
794	VIOLA SCHOOL DISTRICT	373,232	0.083641%	7,045,221	4,734,844	2,818,760
795	NEMO VISTA SCHOOL DISTRICT	457,112	0.102439%	8,628,561	5,798,951	3,452,247
813	BLEVINS SCHOOL DISTRICT	411,098	0.092127%	7,760,000	5,215,222	3,104,739
820	PARKERS CHAPEL SCHOOL DISTRICT	611,834	0.137112%	11,549,139	7,761,768	4,620,756
847	ROSE BUD SCHOOL DISTRICT	744,375	0.166815%	14,051,013	9,443,189	5,621,744
863	VALLEY VIEW PUBLIC SCHOOLS	2,131,311	0.477628%	40,231,192	27,037,962	16,096,311
872	SMACKOVER-NORPHLET SCHOOL DISTRICT	952,590	0.213476%	17,981,335	12,084,620	7,194,248
873	GENOA CENTRAL SCHOOL DISTRICT	892,443	0.199997%	16,845,986	11,321,592	6,740,000



# Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2020

Employer ID	Employer Name	Employer Contributions	Employer Allocation Percentage	Net Pension Liability		
				1% Decrease 6.50%	Current Single Discount Rate 7.50%	1% Increase 8.50%
876	NORPHLET SCHOOL DIST	\$ -	0.000000%	\$ -	\$ -	\$ -
956	BERGMAN PUBLIC SCHOOLS	854,920	0.191588%	16,137,691	10,845,572	6,456,614
957	LEAD HILL SCHOOL DISTRICT	272,676	0.061107%	5,147,105	3,459,187	2,059,333
958	DERMOTT SCHOOL DISTRICT	363,954	0.081562%	6,870,085	4,617,142	2,748,689
963	GUY-PERKINS SCHOOL DISTRICT	298,221	0.066832%	5,629,305	3,783,257	2,252,258
964	MT. VERNON-ENOLA SCHOOL DISTRI	412,867	0.092524%	7,793,388	5,237,661	3,118,098
965	MOUNTAIN PINE SCHOOL DISTRICT	539,860	0.120983%	10,190,541	6,848,702	4,077,187
973	ARMOREL SCHOOL DISTRICT	448,004	0.100398%	8,456,646	5,683,413	3,383,464
987	WHITE COUNTY CENTRAL SCHOOLS	606,469	0.135910%	11,447,862	7,693,704	4,580,236
990	CRAIGHEAD COUNTY SD EXECUTIVE	-	0.000000%	-	-	-
1000	LAFAYETTE COUNTY SCHOOL DISTRICT	586,535	0.131443%	11,071,598	7,440,830	4,429,694
1001	CEDAR RIDGE SCHOOL DISTRICT	725,670	0.162623%	13,697,935	9,205,898	5,480,479
1002	CLEVELAND COUNTY SCHOOL DISTRICT	790,326	0.177113%	14,918,408	10,026,135	5,968,785
1003	DEER/ MT. JUDEA SCHOOL DISTRICT	350,325	0.078508%	6,612,835	4,444,252	2,645,764
1004	EMERSON-TAYLOR-BRADLEY SCHOOL	946,483	0.212107%	17,866,060	12,007,147	7,148,126
1005	HILLCREST SCHOOL DISTRICT	399,614	0.089554%	7,543,221	5,069,533	3,018,007
1006	OUACHITA RIVER SCHOOL DISTRICT	606,434	0.135902%	11,447,204	7,693,261	4,579,972
1008	OZARK MOUNTAIN SCHOOL DISTRICT	573,314	0.128480%	10,822,037	7,273,109	4,329,846
1009	TWO RIVERS SCHOOL DISTRICT	703,531	0.157662%	13,280,045	8,925,049	5,313,283
1010	SEARCY COUNTY SCHOOL DISTRICT	775,254	0.173735%	14,633,909	9,834,933	5,854,958
1011	LAWRENCE COUNTY SCHOOL DISTRICT	721,819	0.161760%	13,625,257	9,157,054	5,451,401
1045	HIGHLAND PUBLIC SCHOOL DISTRICT	1,310,305	0.293640%	24,733,668	16,622,624	9,895,824
1074	CROSS COUNTY SCHOOL DISTRICT	520,765	0.116704%	9,830,089	6,606,456	3,932,972
1091	WESTSIDE CONSOLIDATED SCHOOL DISTRICT	1,364,369	0.305756%	25,754,193	17,308,483	10,304,131
1092	PEA RIDGE SCHOOL DISTRICT	1,761,141	0.394673%	33,243,772	22,341,965	13,300,677
1093	JACKSONVILLE NORTH PULASKI SCHOOL DISTRICT	3,374,749	0.756283%	63,702,652	42,812,301	25,487,131
1114	RIVERCREST SCHOOL DISTRICT	976,613	0.218860%	18,434,810	12,389,384	7,375,681
1165	CADDO HILLS SCHOOL DISTRICT	468,975	0.105098%	8,852,497	5,949,450	3,541,842
1293	SOUTH CONWAY COUNTY SCHOOL DISTRICT	1,827,504	0.409545%	34,496,457	23,183,850	13,801,870
1307	SOUTHWEST ARKANSAS EDUCATION CO-OP	390,917	0.087605%	7,379,054	4,959,201	2,952,325
1308	SOUTHEAST ARKANSAS EDUCATION SERVICE CO-OP	1,161,010	0.260183%	21,915,542	14,728,661	8,768,305
1321	WESTSIDE SCHOOL DISTRICT	519,661	0.116456%	9,809,267	6,592,461	3,924,641
1330	GUY FENTER EDUCATION SERVICE CO-OP	471,091	0.105572%	8,892,431	5,976,289	3,557,820
1332	NORTHCENTRAL ARKANSAS EDUCATION SERVICE CO-OP	441,787	0.099005%	8,339,290	5,604,542	3,336,511
1333	BUFFALO ISLAND CENTRAL SCHOOL DISTRICT	608,340	0.136329%	11,483,183	7,717,442	4,594,368
1335	RECTOR SCHOOL DISTRICT	484,892	0.108665%	9,152,956	6,151,378	3,662,055
1336	OZARKS UNLIMITED RESOURCE EDUCATIONAL SERVICE CO-OP	576,697	0.129238%	10,885,889	7,316,021	4,355,393
1337	NORTHEAST ARKANSAS EDUCATION CO-OP	462,170	0.103573%	8,724,041	5,863,120	3,490,448
1338	DAWSON EDUCATION SERVICE CO-OP	1,293,715	0.289922%	24,420,503	16,412,157	9,770,529
1339	ARCH FORD EDUCATION SERVICE CO-OP	2,518,559	0.564411%	47,540,991	31,950,620	19,020,927
1342	WESTERN YELL COUNTY SCHOOL DISTRICT	333,254	0.074682%	6,290,589	4,227,683	2,516,835
1343	NEVADA SCHOOL DISTRICT	388,001	0.086951%	7,324,003	4,922,204	2,930,299
1344	PARAGOULD SCHOOL DISTRICT	2,567,288	0.575331%	48,460,819	32,568,804	19,388,946
1345	WILBUR D MILLS EDUCATION SERVICE CO-OP	499,802	0.112006%	9,434,398	6,340,525	3,774,658
1346	IZARD COUNTY CONSOLIDATED SCHOOL DISTRICT	435,162	0.097520%	8,214,243	5,520,502	3,286,480
1347	MIDLAND SCHOOL DISTRICT	478,208	0.107167%	9,026,782	6,066,582	3,611,573
1348	RIVERSIDE SCHOOL DISTRICT	633,497	0.141967%	11,958,049	8,036,582	4,784,359
1349	ARKANSAS RIVER EDUCATION SERVICE CO-OP	752,068	0.168539%	14,196,233	9,540,787	5,679,846
1350	GREAT RIVERS EDUCATION SERVICE CO-OP	440,360	0.098685%	8,312,346	5,586,434	3,325,731
1351	NORTHWEST ARKANSAS EDUCATION SERVICE CO-OP	631,738	0.141573%	11,924,863	8,014,279	4,771,082





# Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2020

Employer ID	Employer Name	Employer Contributions	Employer Allocation Percentage	Net Pension Liability		
				1% Decrease	Current Single Discount Rate	1% Increase
				6.50%	7.50%	8.50%
1353	DEQUEEN-MENA EDUCATION SERVICE	\$ 780,353	0.174878%	\$ 14,730,150	\$ 9,899,614	\$ 5,893,464
1354	CROWLEY'S RIDGE EDUCATIONAL SERVICE CO-OP	758,020	0.169873%	14,308,589	9,616,297	5,724,799
1355	SOUTH CENTRAL SERVICE CO-OP	354,113	0.079357%	6,684,325	4,492,299	2,674,367
1359	CONWAY VOCATIONAL CENTER	214,795	0.048136%	4,054,528	2,724,905	1,622,198
1362	JONESBORO VOCATIONAL CENTER	160,652	0.036002%	3,032,509	2,038,042	1,213,293
1363	MONTICELLO VOCATIONAL CENTER	73,879	0.016556%	1,394,568	937,240	557,960
1364	EAST POINSETT COUNTY SCHOOL DISTRICT	562,527	0.126063%	10,618,403	7,136,254	4,248,373
1365	NORTH CENTRAL CAREER CENTER	22,022	0.004935%	415,687	279,368	166,314
1366	RIVER VALLEY CAREER ACADEMY	43,398	0.009726%	819,199	550,554	327,758
1371	METROPOLITAN VOCATIONAL CENTER	221,658	0.049674%	4,184,072	2,811,967	1,674,028
1372	TEXARKANA CAREER AND TECHNOLOGICAL CENTER	-	0.000000%	-	-	-
1373	WARREN VOCATIONAL CENTER	78,671	0.017630%	1,485,008	998,021	594,145
1991	CENTERPOINT SCHOOL DISTRICT	835,480	0.187232%	15,770,748	10,598,963	6,309,802
2000	ARKANSAS ARTS ACADEMY CHARTER	718,692	0.161059%	13,566,215	9,117,374	5,427,779
2001	ACADEMICS PLUS CHARTER SCHOOL	897,159	0.201054%	16,935,013	11,381,424	6,775,619
2002	KIPP DELTA COLLEGE PREPARATORY CHARTER	1,293,464	0.289866%	24,415,764	16,408,972	9,768,632
2003	IMBODEN AREA CHARTER SCHOOL	47,273	0.010594%	892,338	599,709	357,020
2006	HAAS HALL ACADEMY CHARTER - FAYETTEVILLE	581,103	0.130225%	10,969,048	7,371,910	4,388,665
2007	LISA ACADEMY CHARTER	1,901,025	0.426021%	35,884,250	24,116,537	14,357,120
2008	ARKANSAS VIRTUAL ACADEMY CHARTER	774,530	0.173573%	14,620,229	9,825,740	5,849,485
2012	COVENANT KEEPERS CHARTER SCHOOL	-	0.000000%	-	-	-
2016	E-STEM PUBLIC CHARTER SCHOOL	2,010,963	0.450658%	37,959,466	25,511,216	15,187,404
2017	LISA ACADEMY-NORTH LITTLE ROCK	-	0.000000%	-	-	-
2019	LITTLE ROCK PREPARATORY ACADEMY	182,061	0.040800%	3,436,630	2,309,638	1,374,980
2020	JACKSONVILLE LIGHTHOUSE CHARTER SCHOOL	534,535	0.119790%	10,090,022	6,781,147	4,036,970
2022	PINE BLUFF LIGHTHOUSE CHARTER SCHOOL	189,035	0.042363%	3,568,269	2,398,108	1,427,648
2023	SIA TECH LITTLE ROCK CHARTER	66,111	0.014815%	1,247,923	838,685	499,288
2024	NORTHWEST ARKANSAS CLASSICAL ACADEMY CHARTER	565,813	0.126799%	10,680,444	7,177,949	4,273,195
2025	PREMIER HIGH SCHOOL OF LITTLE ROCK CHARTER	67,657	0.015162%	1,277,112	858,302	510,966
2026	QUEST MIDDLE CHARTER SCHOOL - PINE BLUFF	-	0.000000%	-	-	-
2027	EXALT ACADEMY CHARTER SCHOOL	262,272	0.058775%	4,950,720	3,327,204	1,980,760
2028	QUEST MIDDLE CHARTER SCHOOL - WEST LITTLE ROCK	-	0.000000%	-	-	-
2029	CAPITAL CITY LIGHTHOUSE CHARTER SCHOOL	145,267	0.032554%	2,742,096	1,842,866	1,097,100
2030	OZARK MONTESSORI ACADEMY CHARTER - SPRINGDALE	-	0.000000%	-	-	-
2031	ROCKBRIDGE MONTESSORI CHARTER SCHOOL	-	0.000000%	-	-	-
2032	HAAS HALL ACADEMY - BENTONVILLE CHARTER	193,399	0.043341%	3,650,643	2,453,468	1,460,605
2033	FUTURE SCHOOL OF FT. SMITH CHARTER	160,024	0.035861%	3,020,654	2,030,075	1,208,550
2034	ARKANSAS CONNECTIONS ACADEMY CHARTER	426,384	0.095553%	8,048,546	5,409,143	3,220,185
2035	THE EXCEL CENTER CHARTER AT GOODWILL	89,189	0.019987%	1,683,560	1,131,461	673,584
2036	FRIENDSHIP ASPIRE ACADEMY - PINE BLUFF	169,364	0.037955%	3,196,968	2,148,569	1,279,092
2037	SOUTHEAST ARKANSAS PREPARTORY HIGH SCHOOL	57,901	0.012976%	1,092,955	734,536	437,286
2038	SCHOLARMADE ACHIEVEMENT PLACE	236,938	0.053098%	4,472,507	3,005,814	1,789,429
2039	FRIENDSHIP ASPIRE ACADEMY - LITTLE ROCK	177,844	0.039855%	3,357,036	2,256,145	1,343,134
2040	PREMIER HIGH SCHOOL OF NORTH LITTLE ROCK CHARTER	27,419	0.006145%	517,573	347,843	207,079
4857	ARKANSAS ACTIVITIES ASSOCIATION	155,697	0.034892%	2,938,986	1,975,188	1,175,874
6864	ARKANSAS EASTER SEALS	2,110	0.000473%	39,828	26,767	15,935
6870	ARKANSAS SCHOOL BOARDS ASSOCIATION	7,350	0.001647%	138,745	93,246	55,511
6873	FIRST STUDENT	8,416	0.001886%	158,872	106,772	63,564
6875	ARKANSAS ASSOCIATION EDUCATIONAL ADMINISTRATORS	51,290	0.011494%	968,164	650,668	387,358
9492	BOSTON MOUNTAIN EDUCATIONAL CO-OP	88,473	0.019827%	1,670,042	1,122,376	668,176



# Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2020

Employer ID	Employer Name	Employer Contributions	Employer Allocation Percentage	Net Pension Liability		
				1% Decrease	Current Single Discount Rate	1% Increase
				6.50%	7.50%	8.50%
1-005	UNIVERSITY OF ARKANSAS - MONTICELLO	\$ 90,286	0.020233%	\$ 1,704,265	\$ 1,145,376	\$ 681,868
1-006	UNIVERSITY OF ARKANSAS - PINE BLUFF	11,803	0.002645%	222,794	149,732	89,139
1-008	ARKANSAS SCHOOL FOR THE BLIND	573,635	0.128552%	10,828,087	7,277,174	4,332,266
1-016	ARKANSAS SCHOOL FOR THE DEAF	899,266	0.201526%	16,974,781	11,408,151	6,791,530
1-017	ARKANSAS DEPARTMENT OF EDUCATION	2,990,398	0.670150%	56,447,542	37,936,398	22,584,396
1-025	HENDERSON STATE UNIVERSITY	89,398	0.020034%	1,687,494	1,134,105	675,158
1-028	ARKANSAS STATE UNIVERSITY- BEEBE	172,266	0.038605%	3,251,741	2,185,380	1,301,006
1-029	ARKANSAS STATE UNIVERSITY- NEWPORT	98,650	0.022107%	1,862,136	1,251,476	745,032
1-045	ARKANSAS TECH UNIVERSITY	491,697	0.110190%	9,281,399	6,237,701	3,713,444
1-051	SOUTHERN ARKANSAS UNIVERSITY	343,342	0.076943%	6,481,016	4,355,662	2,593,024
1-052	ARKANSAS STATE UNIVERSITY- MT. HOME	8,188	0.001835%	154,563	103,876	61,840
1-053	ARKANSAS STATE UNIVERSITY	540,929	0.121223%	10,210,719	6,862,263	4,085,261
1-054	UNIVERSITY OF CENTRAL ARKANSAS	1,162,736	0.260570%	21,948,109	14,750,548	8,781,335
1-115	ARKANSAS DEPARTMENT OF CAREER EDUCATION (REHAB)	1,244,093	0.278802%	23,483,823	15,782,648	9,395,767
1-197	SOUTHEAST ARKANSAS COLLEGE	274,957	0.061618%	5,190,170	3,488,130	2,076,563
1-202	ARKANSAS TEACHER RETIREMENT SYSTEM	637,605	0.142888%	12,035,604	8,088,704	4,815,388
1-220	U OF A COMMUNITY COLLEGE - MORRILTON	158,711	0.035567%	2,995,862	2,013,413	1,198,630
1-224	ARKANSAS EDUCATIONAL TV NETWORK	626,827	0.140472%	11,832,161	7,951,977	4,733,992
1-249	U OF A COMMUNITY COLLEGE - HOPE	78,964	0.017696%	1,490,537	1,001,737	596,357
1-254	PHILLIPS COMMUNITY COLLEGE - U OF A	10,924	0.002448%	206,197	138,578	82,499
1-256	UNIVERSITY OF ARKANSAS - FORT SMITH	51,178	0.011469%	966,054	649,251	386,514
1-268	SOUTHERN ARKANSAS UNIVERSITY TECH	174,556	0.039118%	3,294,971	2,214,433	1,318,302
1-274	CROWLEYS RIDGE TECHNICAL INSTITUTE	-	0.000000%	-	-	-
1-290	PULASKI TECHNICAL COLLEGE	467,568	0.104782%	8,825,934	5,931,598	3,531,215
1-291	COLLEGE OF THE OUACHITAS	192,041	0.043037%	3,625,025	2,436,251	1,450,355
1-294	ARKANSAS DEPARTMENT OF CAREER EDUCATION (WORKFORCE)	239,927	0.053768%	4,528,935	3,043,737	1,812,006
1-295	BLACK RIVER TECHNICAL COLLEGE	188,992	0.042353%	3,567,456	2,397,561	1,427,322
1-314	OZARKA COLLEGE	76,764	0.017203%	1,449,010	973,828	579,742
1-315	RICH MOUNTAIN COMMUNITY COLLEGE	92,543	0.020739%	1,746,872	1,174,011	698,915
1-318	U OF A COMMUNITY COLLEGE - BATESVILLE	115,735	0.025936%	2,184,635	1,468,216	874,062
1-320	PHILLIPS COMMUNITY COLLEGE - DEWITT	10,748	0.002409%	202,890	136,355	81,175
1-321	NORTHWEST TECHNICAL INSTITUTE	257,476	0.057701%	4,860,188	3,266,360	1,944,538
1-327	COSSATOT COMMUNITY COLLEGE - U OF A	107,583	0.024109%	2,030,772	1,364,810	812,502
1-328	ARKANSAS CORRECTIONAL SCHOOL	721,278	0.161639%	13,615,040	9,150,188	5,447,314
1-329	NORTH ARKANSAS COLLEGE	469,433	0.105200%	8,861,133	5,955,254	3,545,298
1-330	NATIONAL PARK COMMUNITY COLLEGE	239,023	0.053565%	4,511,869	3,032,268	1,805,178
1-331	EAST ARKANSAS COMMUNITY COLLEGE	159,573	0.035760%	3,012,135	2,024,349	1,205,141
1-335	ARKANSAS NORTHEASTERN COLLEGE	350,356	0.078515%	6,613,409	4,444,639	2,645,994
1-344	SOUTH ARKANSAS COMMUNITY COLLEGE	227,257	0.050928%	4,289,762	2,882,997	1,716,313
1-364	ARKANSAS STATE UNIVERSITY- MID SOUTH CC	38,304	0.008584%	723,045	485,933	289,287
1-386	RIVERSIDE VOCATIONAL TECHNICAL SCHOOL	105,710	0.023690%	1,995,402	1,341,039	798,351
1-388	NORTHWEST ARKANSAS COMMUNITY COLLEGE	403,584	0.090443%	7,618,153	5,119,891	3,047,987
1-389	UNIVERSITY OF ARKANSAS - FAYETTEVILLE	87,588	0.019628%	1,653,330	1,111,144	661,489
1-390	UNIVERSITY OF ARKANSAS - LITTLE ROCK	14,105	0.003161%	266,250	178,937	106,525
1-391	ARKANSAS DEPARTMENT OF HIGHER EDUCATION	101,979	0.022854%	1,924,990	1,293,718	770,179
1-392	SOUTH ARKANSAS DEVELOPMENTAL CENTER	355,940	0.079766%	6,718,809	4,515,474	2,688,164
1-399	ARKANSAS SCHOOL FOR MATH, SCIENCES & ARTS	78,005	0.017481%	1,472,441	989,575	589,117
1-400	UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES	14,940	0.003348%	282,019	189,535	112,834
1-401	ARKANSAS ECONOMIC DEVELOPMENT COMMISSION	1,858	0.000416%	35,065	23,566	14,029
1-402	UNIVERSITY OF ARKANSAS COOPERATIVE EXTENSION	34,490	0.007729%	651,035	437,538	260,476
1-403	DHS-DIVISION OF YOUTH SERVICES	4,048	0.000907%	76,412	51,354	30,572
1-404	APARTMENT DEPARTMENT OF WORKFORCE SERVICES	124,157	0.027824%	2,343,615	1,575,061	937,669
1-405	ARKANSAS DEPARTMENT OF COMMERCE	80,111	0.017953%	1,512,188	1,016,288	605,019
1-406	ARKANSAS DEPARTMENT OF EDUCATION	69,453	0.015564%	1,311,007	881,081	524,528
1-407	ARKANSAS DEPARTMENT OF PUBLIC SAFETY	7,954	0.001782%	150,133	100,899	60,067
1-409	ARKANSAS DEPARTMENT OF HEALTH	10,282	0.002304%	194,082	130,436	77,651
		<u>446,228,128</u>	<u>100.000000%</u>	<u>8,423,120,901</u>	<u>5,660,881,938</u>	<u>3,370,051,058</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, 2020

Employer ID	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Total Employer Pension Expense
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions	
106	Cotter Public Schools	\$ 93,103	\$ 1,154,470	\$ 456,978	\$ 132,315	\$ 1,836,865	\$ 56,643	\$ -	\$ 40,745	\$ 97,388	\$ 1,243,045	\$ 22,934	\$ 1,265,978
108	Rogers Public Schools	2,311,874	28,667,152	11,347,420	3,835,578	46,162,024	1,406,533	-	1,061,523	2,468,056	30,866,593	991,201	31,857,794
109	Gravette School District	274,827	3,407,846	1,348,940	358,553	5,390,165	167,203	-	7,558	174,762	3,669,307	200,984	3,870,291
110	Siloam Springs School District	612,341	7,593,008	3,005,567	1,068,686	12,279,602	372,545	-	508,612	881,157	8,175,569	395,428	8,570,998
111	Hermitage Public School District	67,135	832,474	329,521	92,512	1,321,642	40,845	-	160,325	201,170	896,344	(2,047)	894,297
113	Warren School District	201,391	2,497,237	988,490	120,535	3,807,652	122,525	-	598,266	720,791	2,688,833	(190,161)	2,498,672
115	Berryville Public Schools	260,759	3,233,403	1,279,889	198,536	4,972,587	158,645	-	296,690	455,335	3,481,480	3,763	3,485,243
116	Lakeside School District	158,046	1,959,764	775,740	52,225	2,945,775	96,154	-	396,733	492,887	2,110,124	(278,285)	1,831,839
117	Gurdon Public Schools	108,751	1,348,510	533,786	89,936	2,080,983	66,164	-	265,338	331,501	1,451,973	(76,159)	1,375,814
119	Arkadelphia Public Schools	255,133	3,163,637	1,252,274	222,672	4,893,715	155,222	-	1,641,993	1,797,215	3,406,362	(307,710)	3,098,652
121	Woodlawn School District	69,434	860,973	340,802	55,911	1,327,120	42,243	-	57,173	99,416	927,030	6,814	933,844
123	Magnolia School District	405,212	5,024,610	1,988,909	153,363	7,572,094	246,529	-	501,994	748,523	5,410,116	(56,538)	5,353,577
125	Alma School District	455,959	5,653,876	2,237,994	718,183	9,066,012	277,403	-	16,584	293,987	6,087,661	204,572	6,292,232
126	Mountainburg Public Schools	93,904	1,164,403	460,910	30,097	1,749,314	57,131	-	188,615	245,745	1,253,740	(48,519)	1,205,221
129	Greenbrier Public Schools	478,305	5,930,968	2,347,676	407,846	9,164,795	290,999	-	43,827	334,826	6,386,012	258,557	6,644,569
130	Ozark Public Schools	244,083	3,026,616	1,198,036	-	4,468,735	148,499	-	247,870	396,369	3,258,829	(94,536)	3,164,293
131	Cutter Morning Star Public Schools	68,242	846,195	334,952	106,095	1,355,483	41,518	-	163,043	204,561	911,117	(37,052)	874,066
132	Lakeside School District	463,439	5,746,627	2,274,708	907,254	9,392,027	281,954	-	-	281,954	6,187,527	502,253	6,689,781
133	Fountain Lake School District	191,507	2,374,683	939,979	34,385	3,540,554	116,512	-	446,860	563,373	2,556,877	(74,244)	2,482,633
134	Hot Springs School District	527,541	6,541,486	2,589,339	1,218,204	10,876,569	320,953	-	2,439,963	2,760,916	7,043,371	(1,112,249)	5,931,122
135	Jessieville Public School District	112,868	1,399,561	553,993	35,689	2,102,111	68,668	-	456,505	525,174	1,506,940	(82,429)	1,424,511
136	Lake Hamilton School District	591,704	7,337,109	2,904,274	799,442	11,632,529	359,990	-	266,861	626,851	7,900,037	180,117	8,080,154
139	Sheridan School District	531,051	6,585,017	2,606,571	762,191	10,484,831	323,089	-	189,149	512,238	7,090,242	178,988	7,269,230
141	Hope Public Schools	308,871	3,829,984	1,516,036	55,214	5,710,104	187,915	-	1,519,954	1,707,869	4,123,833	(453,232)	3,670,602
143	Spring Hill School District	74,614	925,209	366,229	294,355	1,660,407	45,395	-	67,310	112,705	996,194	39,256	1,035,450
144	Bismarck School District	129,269	1,602,929	634,493	23,436	2,390,126	78,647	-	67,710	146,356	1,725,911	(14,147)	1,711,764
145	Mineral Springs School District	97,481	1,208,755	478,466	175,303	1,960,004	59,307	-	124,160	183,466	1,301,495	180,739	1,482,234
150	Jackson County School District	118,149	1,465,037	579,911	77,919	2,241,015	71,881	-	97,242	169,123	1,577,440	49,410	1,626,850
153	White Hall School District	360,391	4,468,838	1,768,916	18,258	6,616,402	219,260	-	1,043,944	1,263,205	4,811,702	(313,121)	4,498,581
154	Watson Chapel School District	314,005	3,893,650	1,541,237	271,300	6,020,193	191,039	-	2,184,326	2,375,365	4,192,384	(496,938)	3,695,446
159	Dollarway School District	182,567	2,263,828	896,099	168,681	3,511,176	111,073	-	571,519	682,593	2,437,517	(305,908)	2,131,608
161	Clarksville School District	372,611	4,620,361	1,828,894	300,362	7,122,228	226,695	-	253,467	480,162	4,974,851	42,112	5,016,963
163	Lamar School District	166,591	2,065,728	817,684	257,628	3,307,632	101,353	-	-	101,353	2,224,218	127,469	2,351,687
165	Hoxie Public Schools	109,473	1,357,461	537,328	19,066	2,023,328	66,603	-	611,722	678,325	1,461,610	(116,795)	1,344,815
172	Lee County School District	107,651	1,334,874	528,388	8,624	1,979,538	65,495	-	966,617	1,032,112	1,437,290	(458,554)	978,736
178	Ashdown School District	192,983	2,392,987	947,225	39,550	3,572,745	117,410	-	157,775	275,185	2,576,585	(121,981)	2,454,604
180	Booneville School District	167,307	2,074,598	821,196	32,808	3,095,908	101,789	-	305,941	407,730	2,233,768	(145,196)	2,088,572
181	Magazine School District	76,656	950,538	376,255	63,103	1,466,552	46,637	-	234,397	281,035	1,023,466	(2,455)	1,021,012
182	Flippin School District	117,807	1,460,800	578,234	59,223	2,216,063	71,673	-	181,815	253,488	1,572,877	(31,322)	1,541,556
184	Texarkana School District	606,817	7,524,510	2,978,454	41,974	11,151,755	369,185	-	1,597,586	1,966,771	8,101,816	(626,079)	7,475,737



# Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2020

Employer ID	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Total Pension Expense	
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Resources	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Resources	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense		Proportionate Share of Contributions
185	Osceola School District	\$ 172,354	\$ 2,137,178	\$ 845,967	\$ 42,341	\$ 3,197,840	\$ 104,859	\$ -	\$ -	\$ 629,141	\$ 734,000	\$ 2,301,150	\$ (164,103)	\$ 2,137,047
186	Mount Ida Public Schools	70,044	868,547	343,800	96,716	1,379,108	42,615	-	-	19,737	62,352	935,185	32,731	967,917
188	Prescott Public Schools	125,445	1,555,512	615,724	108,143	2,404,824	76,320	-	-	297,017	373,337	1,674,856	(46,911)	1,627,945
192	Perryville School District	119,834	1,485,941	588,185	31,864	2,225,825	72,907	-	-	254,001	326,907	1,599,948	(69,221)	1,530,727
195	Marvell - Elaine School District	64,817	803,730	318,143	45,293	1,231,983	39,434	-	-	749,357	788,791	865,395	(360,849)	504,546
196	Helena-West Helena Schools	196,478	2,436,319	964,377	-	3,597,174	119,536	-	-	1,597,767	1,717,304	2,623,242	(739,589)	1,883,653
197	Kirby School District	49,817	617,730	244,518	80,130	992,195	30,308	-	-	35,984	66,292	665,124	(7,285)	657,839
203	Marked Tree School District	63,841	791,626	313,352	91,934	1,260,753	38,841	-	-	535,175	574,015	852,363	(132,962)	719,401
208	Mena Public Schools	211,808	2,626,411	1,039,622	60,354	3,938,194	128,863	-	-	627,799	756,662	2,827,918	(253,465)	2,574,453
209	Russellville School District	829,818	10,289,716	4,073,015	1,126,041	16,318,590	504,857	-	-	133,695	638,553	11,079,178	177,783	11,256,961
210	Little Rock School District	4,085,825	50,664,084	20,054,544	-	74,804,454	2,485,797	-	-	13,903,975	16,389,771	54,551,205	(7,389,548)	47,161,657
211	Pulaski County Special School District	2,158,203	26,761,641	10,593,155	835,053	40,348,053	1,313,041	-	-	10,316,450	11,629,490	28,814,885	(6,785,563)	22,029,322
212	North Little Rock School District	1,400,091	17,361,077	6,872,097	2,025,467	27,658,731	851,809	-	-	615,139	1,466,948	18,693,078	108,958	18,802,036
213	Forrest City School District	332,807	4,126,791	1,633,522	-	6,093,120	202,478	-	-	3,278,506	3,480,984	4,443,413	(1,250,347)	3,193,066
214	Bauxite School District	196,716	2,439,267	965,544	440,041	4,041,568	119,681	-	-	176,672	296,352	2,626,416	146,558	2,772,974
215	Benton School District	642,831	7,971,084	3,155,223	759,734	12,528,872	391,095	-	-	257,829	648,924	8,582,653	297,412	8,880,065
216	Bryant Public Schools	1,315,924	16,317,409	6,458,978	4,782,910	28,875,220	800,602	-	-	-	800,602	17,569,336	1,974,137	19,543,473
219	Lavaca Public Schools	112,553	1,395,647	552,444	15,242	2,075,886	68,476	-	-	150,841	219,317	1,502,726	(63,794)	1,438,932
220	Hartford School District	-	-	-	-	-	-	-	-	258,045	258,045	-	(444,251)	(444,251)
221	Greenwood School District	525,872	6,520,796	2,581,150	342,083	9,969,901	319,938	-	-	50,276	370,215	7,021,093	257,113	7,278,207
222	Mansfield School District	116,979	1,450,529	574,168	171,512	2,313,188	71,169	-	-	234,705	305,874	1,561,819	(39,164)	1,522,655
224	Dequeen Public Schools	342,534	4,247,408	1,681,267	270,552	6,541,761	208,396	-	-	175,489	383,885	4,573,288	(9,279)	4,564,005
227	Strong-Huttig School District	54,306	673,388	266,549	35,990	1,030,233	33,039	-	-	133,686	166,725	725,052	(77,188)	647,864
228	Junction City School District	90,135	1,117,670	442,411	83,958	1,734,174	54,838	-	-	16,679	71,516	1,203,421	7,370	1,210,791
230	Shirley School District	54,387	674,397	266,949	23,422	1,019,156	33,089	-	-	358,287	391,376	726,139	(117,436)	608,704
232	Prairie Grove School District	247,968	3,074,794	1,217,107	298,781	4,838,650	150,863	-	-	320	151,182	3,310,703	98,314	3,409,017
233	Fayetteville Public Schools	1,798,733	22,304,222	8,828,759	6,075,118	39,006,831	1,094,340	-	-	60,569	1,154,909	24,015,477	1,701,555	25,717,032
234	Farmington Public Schools	316,486	3,924,419	1,553,417	390,085	6,184,407	192,549	-	-	241,760	434,309	4,225,514	271,598	4,497,113
235	Elkins School District	158,799	1,969,098	779,435	315,491	3,222,822	96,612	-	-	125,710	222,322	2,120,173	8,555	2,128,728
237	Lincoln Consolidated School District	145,831	1,808,296	715,784	-	2,669,911	88,723	-	-	404,568	493,290	1,947,034	(260,036)	1,686,999
238	Greenland School District	123,210	1,527,804	604,756	45,385	2,301,156	74,961	-	-	110,151	185,111	1,645,023	(5,253)	1,639,770
239	Springdale Public Schools	3,584,547	44,448,260	17,594,112	4,498,867	70,125,787	2,180,822	-	-	-	2,180,822	47,858,481	2,939,215	50,797,697
240	West Fork School District	130,654	1,620,109	641,293	-	2,392,056	79,489	-	-	412,930	492,420	1,744,409	(215,373)	1,529,035
242	Mc Crory School District	91,409	1,133,465	448,664	46,954	1,720,491	55,613	-	-	64,588	120,200	1,220,429	(3,492)	1,216,936
245	Danville Public Schools	119,349	1,479,918	585,801	85,604	2,270,672	72,611	-	-	377,130	449,741	1,593,463	(38,791)	1,554,672
246	Dardanelle Public Schools	293,125	3,634,738	1,438,751	81,395	5,448,009	178,336	-	-	140,950	319,286	3,913,607	87,916	4,001,523
250	Cossatot River School District	143,841	1,783,619	706,016	18,320	2,651,797	87,512	-	-	395,572	483,084	1,920,465	(102,166)	1,818,299
251	South Pike County School District	107,506	1,333,076	527,676	77,289	2,045,548	65,406	-	-	2,970	68,377	1,435,354	43,775	1,479,129
330	Monticello School District	254,732	3,158,668	1,250,307	72,554	4,736,261	154,978	-	-	1,336,568	1,491,545	3,401,012	(498,846)	2,902,166
331	Mammoth Spring School District	67,360	835,259	330,624	74,612	1,307,855	40,981	-	-	79,976	120,957	899,343	12,248	911,591



# Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2020

Employer ID	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense		Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense	
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense			
333	Batesville School District	\$ 454,632	\$ 5,637,421	\$ 2,231,480	\$ 89,081	\$ 8,412,615	\$ 276,596	\$ -	\$ -	\$ 245,542	\$ 522,138	\$ 6,069,943	\$ 76,677	\$ 6,146,620
335	Hackett School District	105,318	1,305,935	516,933	369,792	2,297,978	64,075	-	-	768,583	832,658	1,406,131	201,650	1,607,781
336	Beebe Public School District	434,391	5,386,427	2,132,129	338,538	8,291,484	264,281	-	-	1,211,929	1,476,210	5,799,692	(123,115)	5,676,578
337	Bald Knob Public Schools	153,574	1,904,318	753,793	47,534	2,859,219	93,434	-	-	945,514	1,038,948	2,050,424	(245,714)	1,804,710
350	Fort Smith Public Schools	2,361,598	29,283,732	11,591,483	685,192	43,922,005	1,436,785	-	-	966,704	2,403,489	31,530,479	505,605	32,036,084
351	El Dorado Public Schools	552,282	6,848,278	2,710,778	704,547	10,815,885	336,006	-	-	793,065	1,129,071	7,373,701	32,230	7,405,930
360	Heber Springs School District	218,344	2,707,463	1,071,705	180,955	4,178,466	132,840	-	-	748,502	881,341	2,915,188	(94,982)	2,820,207
365	Barton-Lexa School District	106,787	1,324,156	524,145	15,988	1,971,076	64,969	-	-	321,290	386,259	1,425,749	(53,662)	1,372,087
375	Earle School District	82,660	1,024,981	405,722	110,653	1,624,017	50,290	-	-	843,939	894,229	1,103,621	(290,477)	813,144
376	West Memphis School District	734,244	9,104,595	3,603,904	169,013	13,611,756	446,710	-	-	2,055,100	2,501,811	9,803,131	(584,360)	9,218,771
384	Hamburg School District	239,975	2,975,679	1,177,874	-	4,393,528	146,000	-	-	745,215	891,215	3,203,984	(270,577)	2,933,407
385	Bentonville Public Schools	2,727,152	33,816,584	13,385,739	9,849,582	59,779,056	1,659,186	-	-	-	1,659,186	36,411,107	4,176,592	40,587,699
386	Paris School District	158,246	1,962,243	776,722	118,653	3,015,864	96,276	-	-	124,372	220,648	2,112,793	(15,454)	2,097,339
393	Corning School District	109,236	1,354,526	536,167	3,092	2,003,020	66,459	-	-	417,346	483,805	1,458,449	(138,670)	1,319,779
394	Jonesboro Public Schools	956,461	11,860,078	4,694,617	3,779,120	21,290,276	581,906	-	-	-	581,906	12,770,024	1,645,650	14,415,674
395	Sloan-Hendrix School District	89,505	1,109,863	439,321	157,796	1,796,486	54,455	-	-	115,292	169,747	1,195,016	6,315	1,201,331
396	Camden-Fairview School District	352,927	4,376,284	1,732,280	23,853	6,485,343	214,719	-	-	647,592	862,311	4,712,047	(123,991)	4,588,056
404	Lonoke School District	238,417	2,956,358	1,170,226	461,066	4,826,066	145,052	-	-	403,999	549,051	3,183,180	(19,136)	3,164,044
416	Crossett School District	215,946	2,677,718	1,059,931	31,235	3,984,830	131,380	-	-	451,277	582,658	2,883,162	(182,923)	2,700,239
434	Riverview School District	188,338	2,335,390	924,426	-	3,448,154	114,584	-	-	648,336	762,920	2,514,569	(288,370)	2,226,200
443	Searcy School District	541,666	6,716,638	2,658,671	193,908	10,110,882	329,547	-	-	360,548	690,095	7,231,961	63,306	7,295,267
451	Harrison School District	377,490	4,680,858	1,852,841	636,935	7,548,124	229,663	-	-	579,865	809,528	5,039,990	(80,267)	4,959,723
453	Harrisburg School District	187,990	2,331,065	922,714	43,642	3,485,410	114,372	-	-	581,703	696,075	2,509,912	(102,547)	2,407,365
458	Harmony Grove School District	133,774	1,658,788	656,604	6,941	2,456,106	81,387	-	-	192,231	273,618	1,786,056	(96,551)	1,689,505
463	Clarendon School District	84,019	1,041,834	412,393	48,271	1,586,517	51,117	-	-	355,927	407,044	1,121,767	(55,264)	1,066,503
471	Norfolk School District	62,670	777,103	307,603	-	1,147,376	38,128	-	-	303,177	341,305	836,725	(73,663)	763,062
479	Conway Public Schools	1,435,650	17,802,008	7,046,632	552,637	26,836,926	873,443	-	-	533,317	1,406,760	19,167,838	43,175	19,211,014
480	Charleston Public Schools	126,925	1,573,866	622,989	205,799	2,529,578	77,221	-	-	10,851	88,072	1,694,618	106,779	1,801,397
484	Harmony Grove School District	154,255	1,912,754	757,132	214,720	3,038,860	93,848	-	-	147,812	241,660	2,059,506	117,091	2,176,597
486	Palestine-Wheatley School District	87,297	1,082,484	428,483	92,992	1,691,257	53,111	-	-	104,831	157,942	1,165,536	53,006	1,218,542
493	Hazen School District	77,578	961,966	380,779	27,420	1,447,743	47,198	-	-	293,796	340,994	1,035,772	(129,698)	906,073
501	Maynard School District	67,274	834,197	330,203	109,361	1,341,036	40,929	-	-	16,968	57,897	898,199	(5,560)	892,639
502	West Side School District	87,591	1,086,122	429,923	497,977	2,101,613	53,290	-	-	11,786	65,076	1,169,453	186,162	1,355,615
503	Malvern School District	281,078	3,485,361	1,379,623	94,656	5,240,718	171,007	-	-	599,773	770,780	3,752,770	(100,383)	3,652,387
512	Glen Rose School District	133,988	1,661,450	657,658	207,646	2,660,741	81,518	-	-	32,128	113,646	1,788,922	16,028	1,804,950
513	Waldron Public Schools	218,885	2,714,164	1,074,357	46,322	4,053,728	133,168	-	-	535,694	668,863	2,922,404	(125,536)	2,796,867
515	Nashville School District	261,463	3,242,132	1,283,345	1,375,788	6,162,728	159,073	-	-	1,217,078	1,376,151	3,490,880	(95,586)	3,395,294
521	Hampton School District	90,657	1,124,142	444,973	181,847	1,841,619	55,155	-	-	34,289	89,444	1,210,390	15,601	1,225,991
530	Mountain View School District	251,643	3,120,359	1,235,143	404,857	5,012,001	153,098	-	-	22,220	175,318	3,359,763	76,493	3,436,256
531	Drew Central School District	145,239	1,800,955	712,878	298,905	2,957,977	88,363	-	-	21,317	109,680	1,939,130	170,663	2,109,793



# Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2020

		Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense					
Employer ID	Employer	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of 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
535	Mayflower School District	\$ 151,421	\$ 1,877,611	\$ 743,221	\$ 101,053	\$ 2,873,305	\$ 92,124	\$ -	\$ -	\$ 221,490	\$ 313,613	\$ 2,021,667	\$ (26,314)	\$ 1,995,353	
536	Southside Bee Branch School District	92,384	1,145,562	453,452	177,125	1,868,523	56,206	-	-	294,894	351,100	1,233,453	33,600	1,267,053	
538	Gentry Public Schools	215,524	2,672,486	1,057,859	102,289	4,048,158	131,124	-	-	137,445	268,569	2,877,528	(1,282)	2,876,246	
539	Fordyce Public Schools	106,098	1,315,609	520,762	221,780	2,164,249	64,549	-	-	623,788	688,337	1,416,547	(33,681)	1,382,866	
545	Newport Special School District	155,821	1,932,176	764,820	-	2,852,818	94,801	-	-	749,217	844,018	2,080,419	(402,073)	1,678,346	
547	Decatur Public Schools	85,265	1,057,278	418,506	133,778	1,694,826	51,875	-	-	206,816	258,691	1,138,396	24,168	1,162,563	
548	Scranton School District	55,753	691,340	273,656	21,303	1,042,052	33,920	-	-	99,240	133,160	744,382	(4,738)	739,644	
552	Cedarville Public School District	118,640	1,471,128	582,322	201,940	2,374,030	72,180	-	-	163,716	235,896	1,583,998	(2,647)	1,581,351	
555	Concord School District	80,753	1,001,338	396,363	94,077	1,572,530	49,130	-	-	68,549	117,768	1,078,164	17,856	1,096,020	
558	Pocahontas Public Schools	255,701	3,170,685	1,255,064	447,117	5,128,567	155,567	-	-	-	155,567	3,413,951	204,785	3,618,736	
560	Van Buren School District	810,491	10,050,057	3,978,150	255,929	15,094,626	493,099	-	-	519,842	1,012,941	10,821,131	(178,175)	10,642,956	
564	County Line Public Schools	63,725	790,191	312,784	125,659	1,292,359	38,770	-	-	89,525	128,295	850,817	15,809	866,626	
565	Salem School District	102,917	1,276,165	505,149	82,352	1,966,583	62,614	-	-	96,632	159,246	1,374,077	29,926	1,404,003	
566	Dierks Public Schools	77,985	967,016	382,777	61,190	1,488,969	47,446	-	-	117,358	164,804	1,041,209	29,321	1,070,529	
568	Stephens School Dist	-	-	-	-	-	-	-	-	-	-	-	(311,090)	(311,090)	
569	Pottsville School District	228,839	2,837,600	1,123,217	199,895	4,389,551	139,225	-	-	167,817	307,042	3,055,310	76,040	3,131,350	
571	Piggott School District	112,761	1,398,233	553,467	265,400	2,329,861	68,603	-	-	57,739	126,343	1,505,510	68,675	1,574,185	
583	Hector School District	78,072	968,088	383,202	55,693	1,485,054	47,499	-	-	62,297	109,795	1,042,363	(46,941)	995,422	
586	Blytheville Public Schools	301,665	3,740,638	1,480,670	35,002	5,557,976	183,532	-	-	2,432,602	2,616,133	4,027,633	(739,263)	3,288,369	
592	Bearden School District	76,095	943,577	373,500	291,746	1,684,918	46,296	-	-	116,669	162,965	1,015,972	36,325	1,052,297	
593	Pine Bluff School District	478,160	5,929,167	2,346,963	-	8,754,290	290,910	-	-	5,198,262	5,489,173	6,384,073	(2,087,272)	4,296,800	
597	Marmaduke School District	100,040	1,240,494	491,029	155,340	1,986,903	60,864	-	-	234,679	295,543	1,335,668	(5,774)	1,329,895	
601	Fouke School District	161,024	1,996,696	790,359	734,173	3,682,252	97,966	-	-	333,556	431,523	2,149,889	129,785	2,279,674	
602	Horatio School District	114,420	1,418,803	561,610	39,295	2,134,128	69,613	-	-	105,985	175,597	1,527,659	(7,207)	1,520,452	
606	England Public School District	104,105	1,290,901	510,982	180,056	2,086,044	63,337	-	-	81,221	144,558	1,389,943	3,148	1,393,090	
607	Jasper School District	147,903	1,833,993	725,956	40,363	2,748,215	89,984	-	-	90,076	180,060	1,974,704	(42,819)	1,931,885	
608	Trumann School District	181,521	2,250,852	890,963	266	3,323,602	110,436	-	-	807,244	917,681	2,423,545	(213,223)	2,210,322	
622	Carlisle School District	89,170	1,105,703	437,674	59,027	1,691,575	54,251	-	-	124,376	178,626	1,190,537	(19,866)	1,170,671	
623	Bradford School District	64,658	801,762	317,364	27,187	1,210,972	39,338	-	-	170,511	209,849	863,276	(36,579)	826,697	
625	Huntsville School District	338,691	4,199,750	1,662,402	375,729	6,576,573	206,058	-	-	112,223	318,281	4,521,970	64,894	4,586,863	
626	Yellville-Summit Public School	106,328	1,318,466	521,893	279,592	2,226,279	64,690	-	-	116,601	181,290	1,419,623	(85,480)	1,334,143	
629	Brookland Public Schools	319,159	3,957,555	1,566,533	1,286,896	7,130,143	194,175	-	-	-	194,175	4,261,193	510,614	4,771,807	
630	Brinkley Public Schools	70,793	877,832	347,475	134,968	1,431,069	43,070	-	-	605,433	648,503	945,182	(122,170)	823,012	
637	Bay School District	78,248	970,268	384,065	74,039	1,506,620	47,606	-	-	164,786	212,392	1,044,711	5,556	1,050,266	
645	Foreman Public Schools	62,646	776,811	307,488	11,376	1,158,321	38,114	-	-	161,707	199,821	836,411	(57,078)	779,333	
651	Quitman Public Schools	89,227	1,106,411	437,955	179,769	1,813,362	54,285	-	-	88,854	143,140	1,191,298	(2,078)	1,189,220	
656	Wynne Public Schools	376,107	4,663,712	1,846,054	-	6,885,873	228,822	-	-	518,399	747,221	5,021,528	(162,338)	4,859,191	
657	Dumas Public Schools	204,119	2,531,068	1,001,882	104,194	3,841,263	124,185	-	-	333,496	457,681	2,725,260	(109,097)	2,616,164	
658	Manila Public Schools	154,053	1,910,250	756,141	71,462	2,891,905	93,725	-	-	182,035	275,760	2,056,811	17,242	2,074,053	
662	Clinton Public Schools	192,928	2,392,297	946,951	80,075	3,612,251	117,376	-	-	800,995	918,371	2,575,842	(237,754)	2,338,088	



# Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2020

Employer ID	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense		Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer 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	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			
667	Greene County Tech School District	\$ 499,856	\$ 6,198,203	\$ 2,453,457	\$ 204,836	\$ 9,356,353	\$ 304,110	\$ -	\$ -	\$ 603,485	\$ 907,595	\$ 6,673,750	\$ (7,398)	\$ 6,666,352
674	Augusta Public Schools	70,922	879,435	348,110	95,232	1,393,699	43,149	-	-	233,335	276,484	946,908	(182,127)	764,781
675	Green Forest Public Schools	196,114	2,431,811	962,592	512,713	4,103,231	119,315	-	-	4,826	2,618,388	175,920	2,794,307	2,794,307
676	East End School District	89,417	1,108,764	438,886	237,089	1,874,156	54,401	-	-	65,710	120,111	1,193,832	87,991	1,281,823
677	Dover School District	180,839	2,242,399	887,617	120,029	3,430,884	110,022	-	-	319,804	429,826	2,414,443	(59,048)	2,355,395
682	Mountain Home Public Schools	504,108	6,250,921	2,474,324	604,691	9,834,044	306,697	-	-	399,078	705,775	6,730,513	47,546	6,778,059
687	Star City School District	197,521	2,449,259	969,499	12,825	3,629,104	120,171	-	-	478,072	598,243	2,637,174	(211,911)	2,425,263
693	Atkins Public Schools	136,728	1,695,423	671,105	31,260	2,534,517	83,185	-	-	214,167	297,351	1,825,502	(52,429)	1,773,073
696	Des Arc School District	74,232	920,476	364,355	52,138	1,411,201	45,162	-	-	86,964	132,127	991,098	(20,348)	970,750
698	Vilonia School District	444,509	5,511,894	2,181,792	147,529	8,285,724	270,437	-	-	826,810	1,097,247	5,934,785	(32,518)	5,902,267
702	Nettleton Public Schools	540,115	6,697,405	2,651,058	1,612,612	11,501,189	328,603	-	-	300,455	629,059	7,211,252	313,157	7,524,409
704	Omaha School District	64,483	799,586	316,503	78,552	1,259,123	39,231	-	-	54,674	93,905	860,933	12,005	872,938
705	Cabot Public Schools	1,461,760	18,125,775	7,174,790	1,111,751	27,874,076	889,328	-	-	157,384	1,046,712	19,516,446	557,542	20,073,987
714	Marion School District	550,419	6,825,172	2,701,632	2,227,566	12,304,789	334,872	-	-	1,498,366	1,833,238	7,348,823	(4,503)	7,344,320
715	McGehee Public Schools	173,754	2,154,543	852,841	274,215	3,455,352	105,711	-	-	573,597	679,308	2,319,847	(35,430)	2,284,417
719	Cave City School District	162,408	2,013,848	797,148	103,913	3,077,316	98,808	-	-	242,508	341,316	2,168,357	(69,270)	2,099,087
724	Pangburn School District	111,322	1,380,385	546,403	19,577	2,057,685	67,728	-	-	299,058	366,785	1,486,292	(57,354)	1,428,939
727	Calico Rock School District	59,819	741,755	293,612	178,887	1,274,073	36,394	-	-	74,898	111,292	798,665	19,274	817,939
731	Dewitt School District	173,444	2,150,696	851,318	67,387	3,242,845	105,522	-	-	78,559	184,081	2,315,705	(21,935)	2,293,771
732	Hughes School District	-	-	-	-	-	-	-	-	298,985	298,985	-	(504,448)	(504,448)
735	Alpena School District	68,669	851,493	337,050	141,295	1,398,507	41,778	-	-	114,022	155,800	916,823	18,338	935,161
736	Magnet Cove School District	90,861	1,126,679	445,977	190,727	1,854,245	55,280	-	-	47,105	102,385	1,213,122	64,569	1,277,691
746	Stuttgart School District	218,402	2,708,178	1,071,988	26,407	4,024,975	132,875	-	-	485,047	617,922	2,915,959	(201,845)	2,714,114
747	Valley Springs Public Schools	114,373	1,418,227	561,382	48,579	2,142,562	69,584	-	-	150,502	220,086	1,527,038	(73,641)	1,453,398
750	Ouachita Public Schools	62,011	768,932	304,369	217,995	1,353,306	37,727	-	-	138,638	176,365	827,927	3,767	831,694
753	Gosnell Public Schools	170,596	2,115,390	837,342	76,256	3,199,585	103,790	-	-	224,212	328,002	2,277,689	(82,130)	2,195,559
756	Mulberry-Pleasant View Bi-County Public Schools	69,446	861,133	340,865	279,387	1,550,832	42,251	-	-	-	42,251	927,202	95,581	1,022,783
757	Poyen School District	72,123	894,326	354,004	36,068	1,356,522	43,879	-	-	61,446	105,325	962,942	15,380	978,322
765	Eureka Springs Public Schools	111,738	1,385,543	548,444	82,136	2,127,861	67,981	-	-	19,149	87,130	1,491,846	4,405	1,496,251
771	Southside School District	248,781	3,084,881	1,221,099	596,795	5,151,556	151,357	-	-	-	151,357	3,321,563	253,370	3,574,934
779	Melbourne Public School District	119,759	1,485,003	587,814	172,969	2,365,545	72,861	-	-	54,276	127,136	1,598,938	62,940	1,661,877
780	Wonderview School District	65,691	814,571	322,435	324,770	1,527,468	39,966	-	-	404,863	444,829	877,068	51,004	928,072
794	Viola School District	62,768	778,326	308,087	52,254	1,201,435	38,188	-	-	58,029	96,217	838,042	8,615	846,657
795	Nemo Vista School District	76,875	953,246	377,327	56,867	1,464,315	46,770	-	-	171,799	218,569	1,026,383	3,635	1,030,017
813	Blevins School District	69,137	857,291	339,345	20,046	1,285,819	42,062	-	-	208,869	250,931	923,066	(63,151)	859,915
820	Parkers Chapel School District	102,895	1,275,899	505,044	211,574	2,095,413	62,601	-	-	42,707	105,308	1,373,791	116,466	1,490,257
847	Rose Bud School District	125,185	1,552,296	614,451	571,053	2,862,985	76,162	-	-	143,535	219,698	1,671,393	108,619	1,780,012
863	Valley View Public Schools	358,434	4,444,569	1,759,310	383,286	6,945,599	218,070	-	-	457,965	676,035	4,785,572	57,346	4,842,918
872	Smackover-Norphlet School District	160,202	1,986,501	786,324	105,721	3,038,747	97,466	-	-	463,363	560,829	2,138,912	267,546	2,406,458
873	Genoa Central School District	150,087	1,861,072	736,675	317,615	3,065,449	91,312	-	-	65,627	156,939	2,003,860	146,928	2,150,788





# Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2020

Employer ID	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense		Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Plan	Total Employer Pension Expense
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between 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 Contributions and Share of Contributions	Total Deferred Inflows of Resources		
876	Norphlet School Dist	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (365,213)	\$ (365,213)
956	Bergman Public Schools	143,776	1,782,823	705,701	243,817	2,876,117	87,473	-	27,746	115,219	1,919,607	98,904	2,018,511
957	Lead Hill School District	45,857	568,630	225,083	435	840,006	27,899	-	153,712	181,612	612,257	(42,458)	569,799
958	Dermott School District	61,208	758,978	300,429	26,321	1,146,936	37,239	-	388,741	425,980	817,209	(145,222)	671,986
963	Guy-Perkins School District	50,153	621,901	246,169	-	918,224	30,513	-	313,771	344,284	669,616	(129,028)	540,588
964	Mt. Vernon-Enola School Distri	69,434	860,980	340,805	65,420	1,336,639	42,243	-	111,479	153,722	927,037	11,102	938,139
965	Mountain Pine School District	90,791	1,125,807	445,632	571,585	2,233,816	55,237	-	-	55,237	1,212,183	194,140	1,406,323
973	Armored School District	75,343	934,254	369,809	224,839	1,604,245	45,838	-	26,644	72,482	1,005,933	89,906	1,095,839
987	White County Central Schools	101,993	1,264,711	500,615	235,550	2,102,868	62,052	-	129,678	191,730	1,361,744	44,469	1,406,213
990	Craighead County Sd Executive	-	-	-	-	-	-	-	5,927	5,927	-	(8,986)	(8,986)
1000	Lafayette County School District	98,641	1,223,143	484,161	49,903	1,855,847	60,013	-	110,114	170,127	1,316,986	(58,125)	1,258,862
1001	Cedar Ridge School District	122,040	1,513,289	599,011	-	2,234,339	74,248	-	480,089	554,337	1,629,394	(167,646)	1,461,748
1002	Cleveland County School District	132,913	1,648,122	652,382	418,330	2,851,747	80,864	-	468,772	549,636	1,774,571	48,054	1,822,625
1003	Deer/ Mt. Judea School District	58,916	730,558	289,179	222,910	1,301,562	35,844	-	416,888	452,732	786,608	(119,233)	667,376
1004	Emerson-Taylor-Bradley School	159,175	1,973,766	781,283	148,962	3,063,185	96,841	-	212,605	309,446	2,125,200	62,267	2,187,467
1005	Hillcrest School District	67,205	833,343	329,865	215,157	1,445,570	40,887	-	46,439	87,327	897,280	82,478	979,758
1006	Ouachita River School District	101,987	1,264,638	500,586	187,203	2,054,414	62,049	-	62,049	62,049	1,361,665	52,491	1,414,157
1008	Ozark Mountain School District	96,417	1,195,572	473,248	113,768	1,879,006	58,660	-	712,497	771,157	1,287,301	(151,483)	1,135,818
1009	Two Rivers School District	118,317	1,467,122	580,736	150,816	2,316,991	71,983	-	215,444	287,427	1,579,685	(3,557)	1,576,128
1010	Searcy County School District	130,379	1,616,691	639,941	95,132	2,482,143	79,322	-	170,958	250,280	1,740,729	(47,619)	1,693,111
1011	Lawrence County School District	121,392	1,505,260	595,832	31,297	2,253,782	73,854	-	21,544	95,398	1,620,748	(162,614)	1,458,134
1045	Highland Public School District	220,361	2,732,469	1,081,603	405,951	4,440,385	134,067	-	8,771	142,837	2,942,114	186,287	3,128,400
1074	Cross County School District	87,580	1,085,986	429,870	98,128	1,701,564	53,283	-	314,460	367,743	1,169,307	(68,953)	1,100,353
1091	Westside Consolidated School District	229,453	2,845,213	1,126,231	177,898	4,378,795	139,598	-	118,438	258,036	3,063,507	14,586	3,078,093
1092	Pea Ridge School District	296,181	3,672,629	1,453,750	850,482	6,273,041	180,195	-	-	180,195	3,954,406	583,120	4,537,526
1093	Jacksonville North Pulaski School District	567,550	7,037,595	2,785,716	8,137,887	18,528,748	345,295	-	-	345,295	7,577,544	5,123,723	12,701,267
1114	Rivercrest School District	164,242	2,036,599	806,154	133,715	3,140,710	99,924	-	74,055	173,979	2,192,853	(4,630)	2,188,223
1165	Caddo Hills School District	78,870	977,986	387,120	210,629	1,654,605	47,984	-	218,131	266,115	1,053,020	(42,630)	1,010,390
1293	South Conway County School District	307,341	3,811,020	1,508,530	540,102	6,166,993	186,985	-	129,539	316,524	4,103,415	155,578	4,258,993
1307	Southwest Arkansas Education Co-Op	65,743	815,206	322,686	388,585	1,592,220	39,997	-	-	39,997	877,752	137,207	1,014,958
1308	Southeast Arkansas Education Service Co-Op	195,253	2,421,135	958,366	1,114,169	4,688,924	118,791	-	210,742	329,533	2,606,893	246,942	2,853,835
1321	Westside School District	87,394	1,083,686	428,959	-	1,600,039	53,170	-	112,127	165,297	1,166,830	(69,356)	1,097,474
1330	Guy Fenter Education Service Co-Op	79,226	982,398	388,866	728,807	2,179,297	48,201	-	31,901	80,102	1,057,770	161,715	1,219,486
1332	Northcentral Arkansas Education Service Co-Op	74,298	921,289	364,677	419,035	1,779,299	45,202	-	148,768	193,970	991,973	51,330	1,043,304
1333	Buffalo Island Central School District	102,308	1,268,613	502,159	58,940	1,932,020	62,244	-	180,191	242,435	1,365,945	(87,654)	1,278,291
1335	Rector School District	81,547	1,011,179	400,259	68,401	1,561,385	49,613	-	57,364	106,977	1,088,760	17,046	1,105,807
1336	Ozarks Unlimited Resource Educational Service Co-Op	96,986	1,202,626	476,040	230,409	2,006,062	59,006	-	56,739	115,745	1,294,896	18,856	1,313,752
1337	Northeast Arkansas Education Co-Op	77,726	963,795	381,502	173,206	1,596,229	47,288	-	115,835	163,123	1,037,740	(4,032)	1,033,708
1338	Dawson Education Service Co-Op	217,571	2,697,872	1,067,908	1,177,591	5,160,942	132,369	-	10,074	142,443	2,904,862	389,956	3,294,818
1339	Arch Ford Education Service Co-Op	423,560	5,252,124	2,078,967	5,042,162	12,796,813	257,692	-	-	257,692	5,655,085	1,918,858	7,573,943



# Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2020

Employer ID	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense		Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Plan Contributions	Total Employer Pension Expense
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense		
1342	Western Yell County School District	\$ 56,045	\$ 694,957	\$ 275,087	\$ 38,436	\$ 1,064,526	\$ 34,098	\$ -	\$ 279,227	\$ 313,325	\$ 748,277	\$ (57,267)	\$ 691,010
1343	Nevada School District	65,252	809,124	320,279	69,851	1,264,506	39,699	-	26,739	66,438	871,203	40,761	911,964
1344	Paragould School District	431,755	5,353,743	2,119,191	289,156	8,193,845	262,678	-	63,122	325,800	5,764,501	272,321	6,036,822
1345	Wilbur D Mills Education Service Co-Op	84,054	1,042,272	412,566	368,568	1,907,460	51,138	-	13,231	64,369	1,122,238	120,125	1,242,363
1346	Izard County Consolidated School District	73,184	907,474	359,209	103,737	1,443,604	44,525	-	210,383	254,908	977,099	(39,574)	937,525
1347	Midland School District	80,423	997,240	394,741	100,761	1,573,165	48,929	-	31,413	80,342	1,073,752	26,082	1,099,834
1348	Riverside School District	106,539	1,321,074	522,925	27,610	1,978,148	64,818	-	173,623	238,441	1,422,431	(74,852)	1,347,579
1349	Arkansas River Education Service Co-Op	126,479	1,568,339	620,801	1,255,160	3,570,779	76,949	-	5,105	82,054	1,688,667	371,250	2,059,917
1350	Great Rivers Education Service Co-Op	74,058	918,312	363,499	326,121	1,681,990	45,056	-	5,039	50,095	988,768	39,299	1,028,067
1351	Northwest Arkansas Education Service Co-Op	106,243	1,317,408	521,474	1,006,477	2,951,602	64,638	-	-	64,638	1,418,484	352,312	1,770,796
1353	Dequeen-Mena Education Service	131,236	1,627,324	644,149	427,604	2,830,313	79,843	-	367,441	447,284	1,752,178	39,460	1,791,638
1354	Crowley'S Ridge Educational Service Co-Op	127,480	1,580,751	625,714	1,382,948	3,716,895	77,558	-	-	77,558	1,702,032	483,724	2,185,756
1355	South Central Service Co-Op	59,553	738,456	292,305	184,586	1,274,900	36,232	-	167,838	204,070	795,112	29,242	824,359
1359	Conway Vocational Center	36,123	447,927	177,304	9,477	670,831	21,977	-	215,806	237,783	482,293	(45,913)	436,380
1362	Jonesboro Vocational Center	27,018	335,019	132,612	77,187	571,835	16,437	-	-	16,437	360,722	30,327	391,049
1363	Monticello Vocational Center	12,425	154,066	60,984	6,600	234,075	7,559	-	32,137	39,696	165,886	(746)	165,141
1364	East Poinssett County School District	94,603	1,173,076	464,343	29,407	1,761,428	57,556	-	136,821	194,377	1,263,078	(73,784)	1,189,294
1365	North Central Career Center	3,704	45,923	18,178	29,651	97,455	2,253	-	65,259	67,513	49,447	(33,066)	16,381
1366	River Valley Career Academy	7,299	90,502	35,824	10,272	143,896	4,440	-	39,874	44,314	97,445	(4,449)	92,996
1371	Metropolitan Vocational Center	37,277	462,238	182,969	386,227	1,068,712	22,679	-	400,513	423,193	497,703	47,536	545,238
1372	Texarkana Career And Technological Center	-	-	-	-	-	-	-	461,926	461,926	-	(121,553)	(121,553)
1373	Warren Vocational Center	13,230	164,057	64,939	-	242,227	8,049	-	133,714	141,764	176,644	(66,024)	110,620
1991	Centerpoint School District	140,507	1,742,285	689,655	371,584	2,944,030	85,484	-	-	85,484	1,875,959	126,594	2,002,553
2000	Arkansas Arts Academy Charter	120,866	1,498,737	593,250	1,203,814	3,416,668	73,534	-	-	73,534	1,613,725	384,179	1,997,904
2001	Academics Plus Charter School	150,880	1,870,908	740,568	1,713,103	4,475,459	91,795	-	-	91,795	2,014,450	734,617	2,749,067
2002	Kipp Delta College Preparatory Charter	217,529	2,697,349	1,067,701	236,141	4,218,720	132,343	-	528,269	660,612	2,904,298	250,049	3,154,348
2003	Imboden Area Charter School	7,950	98,582	39,022	12,035	157,588	4,837	-	8,520	13,357	106,145	1,559	107,705
2006	Haas Hall Academy Charter - Fayetteville	97,727	1,211,813	479,676	1,589,856	3,379,073	59,457	-	992	60,449	1,304,788	607,734	1,912,522
2007	Lisa Academy Charter	319,706	3,964,338	1,569,218	5,074,287	10,927,548	194,507	-	-	194,507	4,268,495	2,057,640	6,326,135
2008	Arkansas Virtual Academy Charter	130,257	1,615,180	639,342	2,037,652	4,422,431	79,248	-	79,248	1,739,102	867,964	1,803,779	2,607,066
2012	Covenant Keepers Charter School	-	-	6,337	-	6,337	-	-	583,779	583,779	-	(180,376)	(180,376)
2016	E-Stem Public Charter School	338,194	4,193,599	1,659,967	5,368,743	11,560,503	205,756	-	-	205,756	4,515,346	1,665,932	6,181,278
2017	Lisa Academy-North Little Rock	-	-	-	-	-	-	-	-	-	-	(352,094)	(352,094)
2019	Little Rock Preparatory Academy	30,618	379,664	150,284	175,993	736,559	18,628	-	392,716	411,344	408,793	(56,374)	352,420
2020	Jacksonville Lighthouse Charter School	89,896	1,114,702	441,237	193,473	1,839,308	54,692	-	516,397	571,089	1,200,226	18,546	1,218,772
2022	Pine Bluff Lighthouse Charter School	31,791	394,207	156,040	245,864	827,902	19,341	-	378,128	397,469	424,452	43,462	467,914
2023	Sia Tech Little Rock Charter	11,118	137,865	54,572	39,249	242,804	6,764	-	89,295	96,059	148,443	(2,802)	145,641
2024	Northwest Arkansas Classical Academy Charter	95,156	1,179,930	467,056	1,543,284	3,285,426	57,892	-	20,424	78,316	1,270,458	498,551	1,769,009
2025	Premier High School Of Little Rock Charter	11,378	141,090	55,848	106,476	314,792	6,922	-	12,971	131,893	151,915	6,510	158,425
2026	Quest Middle Charter School - Pine Bluff	-	-	-	42,055	42,055	-	-	405,352	405,352	-	(77,195)	(77,195)



# Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2020

Employer ID	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense		Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense	
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources			Proportionate Share of Pension Expense
2027	Exalt Academy Charter School	\$ 44,108	\$ 546,934	\$ 216,495	\$ 825,249	\$ 1,632,786	\$ 26,835	\$ -	\$ -	\$ -	\$ 26,835	\$ 588,897	\$ 363,016	\$ 951,913
2028	Quest Middle Charter School - West Little Rock	-	-	-	30,360	30,360	-	-	758,009	758,009	-	-	(50,050)	(50,050)
2029	Capital City Lighthouse Charter School	24,430	302,935	119,912	249,910	697,187	14,863	-	177,508	192,372	326,177	-	213,938	540,115
2030	Ozark Montessori Academy Charter - Springdale	-	-	-	287,868	287,868	-	-	1,011,550	1,011,550	-	-	(14,983)	(14,983)
2031	Rockbridge Montessori Charter School	-	-	-	123,630	123,630	-	-	448,576	448,576	-	-	5,304	5,304
2032	Haas Hall Academy - Bentonville Charter	32,525	403,307	159,643	331,071	926,546	19,788	-	15,855	35,643	434,250	-	285,563	719,814
2033	Future School Of Ft. Smith Charter	26,912	333,709	132,093	573,640	1,066,354	16,373	-	-	16,373	359,312	-	237,332	596,644
2034	Arkansas Connections Academy Charter	71,707	889,169	351,963	1,958,687	3,271,526	43,626	-	-	43,626	957,389	-	636,880	1,594,269
2035	The Excel Center Charter At Goodwill	14,999	185,992	73,622	344,331	618,945	9,126	-	20,232	29,358	200,262	-	125,608	325,871
2036	Friendship Aspire Academy - Pine Bluff	28,483	353,187	139,803	948,842	1,470,316	17,329	-	-	17,329	380,285	-	252,835	633,120
2037	Southeast Arkansas Preparatory High School	9,738	120,745	47,795	368,795	547,072	5,924	-	127,002	132,926	130,009	-	79,466	209,475
2038	Scholarmade Achievement Place	39,847	494,103	195,583	1,220,257	1,949,790	24,243	-	-	24,243	532,013	-	344,667	876,680
2039	Friendship Aspire Academy - Little Rock	29,909	370,871	146,803	1,154,318	1,701,901	18,197	-	-	18,197	399,325	-	278,829	678,155
2040	Premier High School Of North Little Rock Charter	4,611	57,179	22,633	188,223	272,647	2,805	-	-	2,805	61,566	-	43,854	105,421
4857	Arkansas Activities Association	26,184	324,686	128,522	58,187	537,580	15,931	-	40,221	56,152	349,598	-	24,607	374,204
6864	Arkansas Easter Seals	355	4,400	1,742	-	6,497	216	-	153,855	154,070	4,738	-	(70,402)	(65,664)
6870	Arkansas School Boards Association	1,236	15,328	6,067	1,605	24,236	752	-	1,671	2,423	16,504	-	711	17,215
6873	First Student	1,415	17,551	6,947	11,768	37,682	861	-	13,366	14,227	18,898	-	8,850	27,748
6875	Arkansas Association Educational Administrators	8,626	106,959	42,338	4,359	162,281	5,248	-	10,454	15,702	115,165	-	14,485	129,649
9492	Boston Mountain Educational Co-Op	14,879	184,499	73,031	90,695	363,104	9,052	-	1,207,393	1,216,445	198,654	-	(281,519)	(82,864)
1-005	University Of Arkansas - Monticello	15,184	188,280	74,527	-	277,991	9,238	-	404,087	413,325	202,725	-	(191,817)	10,908
1-006	University Of Arkansas - Pine Bluff	1,985	24,613	9,743	2,017	38,359	1,208	-	26,255	27,462	26,502	-	(31,379)	(4,877)
1-008	Arkansas School For The Blind	96,471	1,196,240	473,512	177,348	1,943,572	58,693	-	118,644	177,337	1,288,020	-	67,826	1,355,846
1-016	Arkansas School For The Deaf	151,234	1,875,301	742,307	516,023	3,284,866	92,010	-	544,315	636,325	2,019,180	-	(62,126)	1,957,054
1-017	Arkansas Department Of Education	502,911	6,236,082	2,468,450	23,709	9,231,152	305,969	-	1,265,949	1,571,918	6,714,535	-	(490,811)	6,223,724
1-025	Henderson State University	15,034	186,427	73,794	-	275,256	9,147	-	468,647	477,794	200,730	-	(323,409)	(122,679)
1-028	Arkansas State University- Beebe	28,971	359,238	142,199	-	530,408	17,626	-	541,096	558,722	386,800	-	(273,526)	113,274
1-029	Arkansas State University- Newport	16,590	205,721	81,431	22,049	325,791	10,094	-	401,031	411,124	221,504	-	(113,562)	107,942
1-045	Arkansas Tech University	82,691	1,025,369	405,876	65,825	1,579,761	50,309	-	587,663	637,972	1,104,039	-	(195,308)	908,731
1-051	Southern Arkansas University	57,742	715,995	283,415	68,404	1,125,555	35,130	-	581,681	616,811	770,928	-	(138,402)	632,526
1-052	Arkansas State University- Mt. Home	1,377	17,075	6,759	1,815	27,026	838	-	96,429	97,267	18,386	-	(67,810)	(49,424)
1-053	Arkansas State University	90,971	1,128,036	446,515	-	1,665,522	55,346	-	1,316,838	1,372,185	1,214,583	-	(611,239)	603,344
1-054	University Of Central Arkansas	195,544	2,424,733	959,791	-	3,580,067	118,968	-	1,191,672	1,310,640	2,610,766	-	(645,802)	1,964,965
1-115	Arkansas Department Of Career Education (Rehab)	209,226	2,594,392	1,026,947	225,443	4,056,008	127,292	-	1,475,309	1,602,601	2,793,442	-	(38,063)	2,755,380
1-197	Southeast Arkansas College	46,241	573,388	226,966	5,791	852,386	28,133	-	360,252	388,385	617,380	-	(72,611)	544,769
1-202	Arkansas Teacher Retirement System	107,229	1,329,642	526,317	68,702	2,031,890	65,238	-	67,296	132,533	1,431,656	-	70,601	1,502,258
1-220	U Of A Community College - Morrilton	26,691	330,970	131,009	-	488,670	16,239	-	593,629	609,868	356,363	-	(191,038)	165,325
1-224	Arkansas Educational Tv Network	105,417	1,307,166	517,420	326,677	2,256,680	64,135	-	213,016	277,151	1,407,457	-	16,207	1,423,663
1-249	U Of A Community College - Hope	13,280	164,668	65,181	-	243,129	8,079	-	220,627	228,707	177,302	-	(123,016)	54,286
1-254	Phillips Community College -U Of A	1,837	22,780	9,017	-	33,634	1,118	-	148,993	150,110	24,528	-	(110,612)	(86,085)



# Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2020

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
1-256	University Of Arkansas - Fort Smith	\$ 8,607	\$ 106,726	\$ 42,246	\$ -	\$ 157,578	\$ 5,236	\$ -	\$ -	\$ 253,537	\$ 258,774	\$ 114,914	\$ (146,397)	\$ (31,483)
1-268	Southern Arkansas University Tech	29,356	364,014	144,089	-	537,459	17,860	-	-	505,259	523,119	391,943	(260,739)	131,204
1-274	Crowleys Ridge Technical Institute	-	-	-	-	-	-	-	-	277,525	277,525	-	(133,355)	(133,355)
1-290	Pulaski Technical College	78,633	975,051	385,958	-	1,439,643	47,840	-	-	1,954,184	2,002,024	1,049,861	(696,792)	353,068
1-291	College Of The Ouachitas	32,297	400,477	158,522	89,304	680,600	19,649	-	-	385,126	404,775	431,203	(125,895)	305,308
1-294	Arkansas Department Of Career Education (Workforce)	40,350	500,337	198,050	292,100	1,030,837	24,549	-	-	2,001,353	2,025,901	538,725	(481,457)	57,268
1-295	Black River Technical College	31,784	394,117	156,005	72,973	654,879	19,337	-	-	51,527	70,864	424,355	(11,698)	412,657
1-314	Ozarka College	12,910	160,080	63,365	71,791	308,146	7,854	-	-	176,557	184,411	172,362	(95,183)	77,180
1-315	Rich Mountain Community College	15,564	192,987	76,391	-	284,941	9,469	-	-	320,393	329,862	207,793	(154,367)	53,427
1-318	U Of A Community College - Batesville	19,464	241,349	95,534	-	356,347	11,842	-	-	287,720	299,561	259,866	(132,384)	127,483
1-320	Phillips Community College - Dewitt	1,808	22,414	8,872	16,275	49,369	1,100	-	-	45,626	46,725	24,134	(8,115)	16,019
1-321	Northwest Technical Institute	43,301	536,933	212,536	471,093	1,263,863	26,344	-	-	2,133	28,477	578,128	160,540	738,668
1-327	Cossatot Community College - U Of A	18,093	224,351	88,806	-	331,250	11,008	-	-	295,716	306,723	241,564	(146,303)	95,261
1-328	Arkansas Correctional School	121,301	1,504,131	595,386	83,927	2,304,745	73,799	-	-	522,950	1,619,533	1,619,533	(42,655)	1,576,878
1-329	North Arkansas College	78,947	978,940	387,497	-	1,445,384	48,031	-	-	380,851	428,882	1,054,048	(229,617)	824,431
1-330	National Park Community College	40,198	498,452	197,304	61,871	797,824	24,456	-	-	346,490	370,946	536,695	(178,258)	358,437
1-331	East Arkansas Community College	26,836	332,768	131,721	117,509	608,834	16,327	-	-	319,599	335,926	358,299	(41,287)	317,011
1-335	Arkansas Northeastern College	58,921	730,621	289,204	260,204	1,338,951	35,847	-	-	154,444	190,291	786,677	41,896	828,573
1-344	South Arkansas Community College	38,219	473,914	187,591	22,493	722,217	23,252	-	-	164,048	187,300	510,275	(161,451)	348,824
1-364	Arkansas State University- Mid South Cc	6,442	79,879	31,619	-	117,940	3,919	-	-	245,391	249,310	86,008	(133,780)	(47,772)
1-386	Riverside Vocational Technical School	17,778	220,443	87,259	147,749	473,229	10,816	-	-	40,943	51,759	237,357	42,062	279,418
1-388	Northwest Arkansas Community College	67,873	841,621	333,142	-	1,242,635	41,294	-	-	341,891	383,185	906,193	(179,385)	726,808
1-389	University Of Arkansas - Fayetteville	14,730	182,653	72,300	-	269,683	8,962	-	-	268,453	277,414	196,667	(173,234)	23,433
1-390	University Of Arkansas - Little Rock	2,372	29,414	11,643	-	43,429	1,443	-	-	238,863	240,307	31,671	(79,269)	(47,598)
1-391	Arkansas Department Of Higher Education	17,150	212,665	84,180	260,653	574,648	10,434	-	-	19,789	30,224	228,981	85,080	314,061
1-392	South Arkansas Developmental Center	59,860	742,265	293,813	22,390	1,118,329	36,419	-	-	908,501	944,919	799,214	(194,886)	604,329
1-399	Arkansas School For Math, Sciences & Arts	13,119	162,669	64,390	11,154	251,331	7,981	-	-	199,278	207,259	175,149	(117,180)	57,969
1-400	University Of Arkansas For Medical Sciences	2,513	31,156	12,333	1,406	47,407	1,529	-	-	111,329	112,858	33,547	(41,068)	(7,521)
1-401	Arkansas Economic Development Commission	312	3,874	1,533	1,156	6,876	190	-	-	60,453	60,643	4,171	(25,899)	(21,728)
1-402	University Of Arkansas Cooperative Extension	5,800	71,924	28,470	-	106,194	3,529	-	-	12,679	16,207	77,442	(22,584)	54,857
1-403	Dhs -Division Of Youth Services	681	8,442	3,342	-	12,464	414	-	-	166,864	167,278	9,089	(67,745)	(58,656)
1-404	Apartment Department Of Workforce Services	20,880	258,913	102,486	852,289	1,234,568	12,703	-	-	-	12,703	278,777	198,576	477,353
1-405	Arkansas Department Of Commerce	13,473	167,060	66,128	549,928	796,589	8,197	-	-	-	8,197	179,877	128,129	308,006
1-406	Arkansas Department Of Education	11,680	144,834	57,330	476,766	690,611	7,106	-	-	-	7,106	155,947	111,082	267,029
1-407	Arkansas Department Of Public Safety	1,338	16,586	6,565	54,598	79,087	814	-	-	-	814	17,859	12,721	30,579
1-409	Arkansas Department Of Health	1,729	21,441	8,487	70,581	102,239	1,052	-	-	-	1,052	23,086	16,445	39,531
	<b>TOTAL</b>	<b>\$ 75,044,585</b>	<b>\$930,550,214</b>	<b>\$368,342,995</b>	<b>\$140,875,430</b>	<b>\$ 1,514,813,224</b>	<b>\$ 45,656,773</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$140,875,430</b>	<b>\$ 186,532,203</b>	<b>\$ 1,001,945,189</b>	<b>\$ (0)</b>	<b>\$ 1,001,945,189</b>

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



## SECTION D

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### SCHEDULE OF DEFERRED RESOURCES BY EMPLOYER BY YEAR

# Schedule of Deferred Resources by Employer by Year as of June 30, 2020

Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows						
			2021	2022	2023	2024	2025	Thereafter	Total
106	Cotter Public Schools	0.124063%	\$ 352,047	\$ 477,777	\$ 507,841	\$ 396,380	\$ 5,432	\$ -	\$ 1,739,477
108	Rogers Public Schools	3.080667%	8,970,046	12,262,118	12,571,435	9,741,034	149,334	-	43,693,968
109	Gravette School District	0.366218%	1,115,661	1,453,221	1,488,493	1,146,647	11,381	-	5,215,403
110	Siloam Springs School District	0.815970%	2,494,910	3,268,886	3,301,189	2,379,260	(45,800)	-	11,398,444
111	Hermitage Public School District	0.089460%	237,661	330,723	327,083	236,131	(11,127)	-	1,120,472
113	Warren School District	0.268361%	598,735	878,307	918,635	716,592	(25,409)	-	3,086,861
115	Berryville Public Schools	0.347472%	907,329	1,237,533	1,314,189	1,051,915	6,285	-	4,517,252
116	Lakeside School District	0.210603%	371,222	707,902	790,879	596,556	(13,672)	-	2,452,888
117	Gurdon Public Schools	0.144915%	285,043	459,266	551,232	450,470	3,471	-	1,749,482
119	Arkadelphia Public Schools	0.339975%	625,742	920,546	935,015	701,549	(86,351)	-	3,096,501
121	Woodlawn School District	0.092523%	264,801	349,006	348,942	267,323	(2,368)	-	1,227,704
123	Magnolia School District	0.539961%	1,422,582	1,938,691	2,005,546	1,498,314	(41,562)	-	6,823,571
125	Alma School District	0.607584%	1,841,953	2,462,141	2,531,602	1,921,946	14,383	-	8,772,024
126	Mountainburg Public Schools	0.125131%	301,013	415,229	437,731	353,184	(3,589)	-	1,503,568
129	Greenbrier Public Schools	0.637361%	1,929,146	2,498,796	2,499,068	1,907,785	(4,826)	-	8,829,969
130	Ozark Public Schools	0.325250%	802,075	1,143,840	1,208,341	931,497	(13,386)	-	4,072,367
131	Cutter Morning Star Public Schools	0.090935%	227,781	328,058	349,972	254,578	(9,467)	-	1,150,922
132	Lakeside School District	0.617551%	2,090,553	2,561,583	2,529,363	1,917,172	11,401	-	9,110,073
133	Fountain Lake School District	0.255191%	565,569	843,800	882,684	697,458	(12,329)	-	2,977,182
134	Hot Springs School District	0.702970%	1,081,908	2,263,692	2,554,685	2,156,599	58,770	-	8,115,653
135	Jessieville Public School District	0.150401%	318,535	440,240	482,695	362,160	(26,692)	-	1,576,938
136	Lake Hamilton School District	0.788470%	2,254,151	3,082,943	3,219,102	2,436,556	12,927	-	11,005,679
139	Sheridan School District	0.707648%	2,027,395	2,775,352	2,876,898	2,254,498	38,449	-	9,972,592
141	Hope Public Schools	0.411583%	726,267	1,139,492	1,252,261	961,344	(77,128)	-	4,002,235
143	Spring Hill School District	0.099426%	316,481	459,089	436,394	328,736	7,002	-	1,547,701
144	Bismarck School District	0.172256%	451,257	630,028	661,209	505,338	(4,062)	-	2,243,770
145	Mineral Springs School District	0.129897%	428,762	491,795	477,642	378,528	(189)	-	1,776,538
150	Jackson County School District	0.157438%	447,440	574,197	598,157	456,564	(4,466)	-	2,071,892
153	White Hall School District	0.480236%	954,539	1,487,652	1,636,134	1,303,602	(28,729)	-	5,353,198
154	Watson Chapel School District	0.418425%	745,278	1,085,030	1,074,057	838,095	(97,632)	-	3,644,828
159	Dollarway School District	0.243278%	311,313	806,638	979,761	736,421	(5,551)	-	2,828,583
161	Clarksville School District	0.496519%	1,326,272	1,822,380	1,948,242	1,536,395	8,776	-	6,642,066
163	Lamar School District	0.221990%	692,663	909,859	922,339	682,588	(1,171)	-	3,206,278
165	Hoxie Public Schools	0.145877%	255,585	400,699	418,736	305,857	(35,874)	-	1,345,004
172	Lee County School District	0.143450%	86,067	315,549	348,228	248,192	(50,611)	-	947,426
178	Ashdown School District	0.257158%	620,837	932,739	979,210	765,681	(908)	-	3,297,559
180	Booneville School District	0.222943%	504,544	778,296	817,112	608,638	(20,412)	-	2,688,179
181	Magazine School District	0.102148%	255,086	334,397	335,404	267,783	(7,154)	-	1,185,517
182	Flippin School District	0.156982%	379,719	543,096	593,724	453,822	(7,787)	-	1,962,574
184	Texarkana School District	0.808609%	1,684,256	2,662,354	2,808,737	2,116,942	(87,305)	-	9,184,984
185	Osceola School District	0.229668%	471,420	674,644	746,746	594,384	(23,355)	-	2,463,839
186	Mount Ida Public Schools	0.093337%	281,621	371,970	382,411	283,210	(2,456)	-	1,316,756
188	Prescott Public Schools	0.167160%	411,828	594,741	605,813	438,238	(19,134)	-	2,031,487
192	Perryville School District	0.159684%	345,302	536,520	582,047	444,256	(9,207)	-	1,898,918
195	Marvell - Elaine School District	0.086371%	1,016	146,956	158,192	155,807	(18,779)	-	443,192
196	Helena-West Helena Schools	0.261815%	103,318	593,193	724,055	534,274	(74,970)	-	1,879,870
197	Kirby School District	0.066383%	176,058	265,307	276,501	206,949	1,087	-	925,903
203	Marked Tree School District	0.085071%	112,320	195,264	222,656	179,235	(22,736)	-	686,738
208	Mena Public Schools	0.282243%	536,401	880,896	1,015,433	773,722	(24,921)	-	3,181,532
209	Russellville School District	1.105767%	3,158,658	4,390,518	4,584,428	3,511,210	35,222	-	15,680,037



# Schedule of Deferred Resources by Employer by Year as of June 30, 2020

Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows						
			2021	2022	2023	2024	2025	Thereafter	Total
210	Little Rock School District	5.444530%	\$ 8,615,881	\$ 16,281,708	\$ 18,735,820	\$ 15,063,850	\$ (282,577)	\$ -	\$ 58,414,682
211	Pulaski County Special School District	2.875894%	1,963,515	7,617,940	10,588,456	8,531,303	17,348	-	28,718,562
212	North Little Rock School District	1.865679%	5,488,836	7,429,260	7,461,319	5,764,300	48,068	-	26,191,783
213	Forrest City School District	0.443479%	114,382	879,045	1,045,488	736,704	(163,482)	-	2,612,137
214	Bauxite School District	0.262132%	768,415	1,016,491	1,101,350	849,643	9,316	-	3,745,215
215	Benton School District	0.856599%	2,396,192	3,277,643	3,493,262	2,689,473	23,379	-	11,879,948
216	Bryant Public Schools	1.753523%	6,482,728	8,003,481	7,867,794	5,681,822	38,793	-	28,074,619
219	Lavaca Public Schools	0.149981%	370,554	529,623	549,421	416,777	(9,806)	-	1,856,569
220	Hartford School District	0.000000%	(258,045)	-	-	-	-	-	(258,045)
221	Greenwood School District	0.700746%	2,058,419	2,717,272	2,744,770	2,087,412	(8,186)	-	9,599,686
222	Mansfield School District	0.155879%	426,774	589,121	589,513	419,571	(17,666)	-	2,007,314
224	Dequeen Public Schools	0.456441%	1,312,558	1,731,067	1,783,622	1,346,211	(15,581)	-	6,157,876
227	Strong-Huttig School District	0.072364%	164,037	237,129	258,990	204,837	(1,485)	-	863,508
228	Junction City School District	0.120109%	341,506	472,362	482,184	366,764	(158)	-	1,662,658
230	Shirley School District	0.072473%	65,216	161,516	231,006	181,067	(11,025)	-	627,780
232	Prairie Grove School District	0.330428%	989,132	1,319,270	1,358,573	1,019,837	656	-	4,687,468
233	Fayetteville Public Schools	2.396885%	8,528,583	10,996,813	10,624,795	7,639,573	62,158	-	37,851,922
234	Farmington Public Schools	0.421731%	1,309,167	1,635,877	1,614,707	1,208,181	(17,834)	-	5,750,098
235	Elkins School District	0.211606%	538,921	856,541	901,371	691,968	11,699	-	3,000,500
237	Lincoln Consolidated School District	0.194325%	318,670	605,776	706,859	553,208	(7,893)	-	2,176,620
238	Greenland School District	0.164183%	410,202	585,090	629,717	493,104	(2,069)	-	2,116,044
239	Springdale Public Schools	4.776557%	14,712,376	19,055,646	19,491,433	14,692,181	(6,671)	-	67,944,965
240	West Fork School District	0.174102%	289,023	523,436	612,131	485,932	(10,886)	-	1,899,636
242	Mc Crory School District	0.121806%	325,134	459,628	468,604	352,060	(5,135)	-	1,600,291
245	Danville Public Schools	0.159037%	369,773	513,931	550,321	409,599	(22,692)	-	1,820,931
246	Dardanelle Public Schools	0.390601%	1,073,815	1,432,731	1,486,419	1,145,340	(9,583)	-	5,128,723
250	Cossatot River School District	0.191674%	396,778	596,878	650,846	530,111	(5,901)	-	2,168,712
251	South Pike County School District	0.143257%	430,121	558,106	564,901	426,212	(2,168)	-	1,977,171
330	Monticello School District	0.339441%	422,790	889,871	1,123,897	859,302	(51,144)	-	3,244,716
331	Mammoth Spring School District	0.089760%	252,282	340,875	344,983	255,013	(6,255)	-	1,186,898
333	Batesville School District	0.605816%	1,626,598	2,213,694	2,290,778	1,771,289	(11,881)	-	7,890,477
335	Hackett School District	0.140340%	408,179	310,051	366,840	374,276	5,974	-	1,465,320
336	Beebe Public School District	0.578843%	1,369,319	1,950,506	2,074,942	1,500,484	(79,977)	-	6,815,274
337	Bald Knob Public Schools	0.204644%	308,163	499,390	569,185	475,819	(32,286)	-	1,820,271
350	Fort Smith Public Schools	3.146927%	8,517,455	11,586,665	12,060,481	9,373,560	(19,646)	-	41,518,516
351	El Dorado Public Schools	0.735939%	2,047,433	2,713,812	2,865,806	2,113,199	(53,435)	-	9,686,814
360	Heber Springs School District	0.290953%	615,125	938,992	1,028,449	756,723	(42,165)	-	3,297,125
365	Barton-Lexa School District	0.142298%	297,069	441,049	478,619	378,610	(10,530)	-	1,584,816
375	Earle School District	0.110148%	74,552	220,577	285,772	193,413	(44,527)	-	729,787
376	West Memphis School District	0.978410%	2,074,314	2,939,836	3,350,749	2,775,852	(30,805)	-	11,109,946
384	Hamburg School District	0.319776%	568,200	974,839	1,099,827	879,547	(20,100)	-	3,502,313
385	Bentonville Public Schools	3.634042%	13,523,447	16,389,470	15,918,399	12,027,469	261,086	-	58,119,870
386	Paris School District	0.210869%	564,624	789,145	824,974	623,813	(7,339)	-	2,795,216
393	Corning School District	0.145562%	287,137	435,721	467,899	352,379	(23,919)	-	1,519,216
394	Jonesboro Public Schools	1.274523%	4,738,186	5,791,693	5,856,200	4,263,309	58,981	-	20,708,370
395	Sloan-Hendrix School District	0.119270%	329,761	441,210	484,027	372,605	(863)	-	1,626,740
396	Camden-Fairview School District	0.470290%	1,109,429	1,615,704	1,688,330	1,258,337	(48,767)	-	5,623,032
404	Lonoke School District	0.317700%	841,654	1,190,792	1,228,067	994,523	21,980	-	4,277,015
416	Crossett School District	0.287756%	634,251	960,248	1,030,937	794,000	(17,263)	-	3,402,173
434	Riverview School District	0.250969%	431,124	747,840	855,139	674,349	(23,218)	-	2,685,234



# Schedule of Deferred Resources by Employer by Year as of June 30, 2020

		Schedule of Deferred Inflows and Outflows							
Employer ID	Employer	Employer Allocation Percentage						Thereafter	Total
			2021	2022	2023	2024	2025		
443	Searcy School District	0.721792%	\$ 1,979,889	\$ 2,667,505	\$ 2,736,712	\$ 2,071,116	\$ (34,434)	\$ -	\$ 9,420,788
451	Harrison School District	0.503020%	1,353,854	1,830,119	1,940,504	1,586,908	27,210	-	6,738,596
453	Harrisburg School District	0.250504%	543,052	777,685	846,068	650,143	(27,613)	-	2,789,335
458	Harmony Grove School District	0.178259%	401,387	596,779	660,324	526,176	(2,177)	-	2,182,488
463	Clarendon School District	0.111959%	234,790	350,588	364,815	254,948	(25,668)	-	1,179,472
471	Norfolk School District	0.083510%	140,290	233,001	252,174	194,752	(14,145)	-	806,071
479	Conway Public Schools	1.913063%	5,226,692	7,105,327	7,459,241	5,684,325	(45,419)	-	25,430,167
480	Charleston Public Schools	0.169133%	657,980	675,384	692,923	531,313	3,906	-	2,441,506
484	Harmony Grove School District	0.205551%	616,714	771,289	805,199	611,181	(7,182)	-	2,797,200
486	Palestine-Wheatley School District	0.116327%	334,489	435,667	443,965	327,923	(8,728)	-	1,533,315
493	Hazen School District	0.103376%	176,494	304,888	342,959	287,240	(4,832)	-	1,106,749
501	Maynard School District	0.089646%	259,689	364,654	374,187	282,935	1,673	-	1,283,139
502	West Side School District	0.116718%	474,792	558,840	557,442	428,152	17,311	-	2,036,537
503	Malvern School District	0.374548%	880,942	1,262,367	1,319,022	1,031,645	(24,039)	-	4,469,938
512	Glen Rose School District	0.178545%	519,694	717,854	751,983	557,747	(182)	-	2,547,095
513	Waldron Public Schools	0.291673%	655,899	938,778	1,010,001	796,412	(16,225)	-	3,384,865
515	Nashville School District	0.348410%	866,783	1,451,300	1,425,713	1,029,031	13,750	-	4,786,577
521	Hampton School District	0.120804%	363,747	508,177	507,587	371,766	898	-	1,752,175
530	Mountain View School District	0.335324%	1,046,350	1,379,466	1,382,358	1,030,098	(1,590)	-	4,836,683
531	Drew Central School District	0.193537%	635,668	795,189	813,342	602,728	1,369	-	2,848,297
535	Mayflower School District	0.201774%	503,870	715,573	772,229	579,840	(11,820)	-	2,559,692
536	Southside Bee Branch School District	0.123106%	328,394	434,263	424,411	333,275	(2,921)	-	1,517,422
538	Gentry Public Schools	0.287194%	785,448	1,041,748	1,102,676	855,127	(5,410)	-	3,779,589
539	Fordyce Public Schools	0.141380%	343,201	447,232	420,599	297,221	(32,341)	-	1,475,912
545	Newport Special School District	0.207638%	224,074	572,116	703,187	535,820	(26,397)	-	2,008,800
547	Decatur Public Schools	0.113619%	315,035	375,458	405,766	339,596	281	-	1,436,136
548	Scranton School District	0.074294%	185,799	254,031	270,712	204,663	(6,314)	-	908,892
552	Cedarville Public School District	0.158092%	398,559	584,174	644,180	502,908	8,312	-	2,138,133
555	Concord School District	0.107607%	292,735	396,593	424,186	337,151	4,186	-	1,454,852
558	Pocahontas Public Schools	0.340732%	1,077,300	1,391,685	1,435,057	1,068,329	629	-	4,973,000
560	Van Buren School District	1.080012%	2,772,798	3,935,068	4,145,437	3,227,974	410	-	14,081,686
564	County Line Public Schools	0.084917%	249,596	338,082	338,922	243,980	(6,516)	-	1,164,064
565	Salem School District	0.137141%	391,245	511,603	517,376	392,167	(5,053)	-	1,807,337
566	Dierks Public Schools	0.103919%	280,348	379,505	388,304	284,868	(8,861)	-	1,324,165
568	Stephens School Dist	0.000000%	-	-	-	-	-	-	-
569	Pottsville School District	0.304938%	872,984	1,175,213	1,169,211	877,479	(12,377)	-	4,082,509
571	Piggott School District	0.150259%	490,104	609,139	616,979	478,491	8,805	-	2,203,519
583	Hector School District	0.104034%	282,943	382,018	403,436	309,628	(2,766)	-	1,375,259
586	Blytheville Public Schools	0.401981%	416,107	827,413	984,599	808,362	(94,639)	-	2,941,842
592	Bearden School District	0.101400%	295,663	402,712	449,163	360,557	13,857	-	1,521,952
593	Pine Bluff School District	0.637168%	(169,616)	928,111	1,339,576	1,282,089	(115,042)	-	3,265,117
597	Marmaduke School District	0.133308%	333,806	464,878	482,837	403,397	6,441	-	1,691,360
601	Fouke School District	0.214572%	719,341	948,520	966,528	641,015	(24,674)	-	3,250,729
602	Horatio School District	0.152469%	396,344	561,854	574,611	433,767	(8,044)	-	1,958,531
606	England Public School District	0.138724%	384,776	533,031	574,988	444,444	4,246	-	1,941,486
607	Jasper School District	0.197087%	498,629	713,136	760,754	595,595	42	-	2,568,156
608	Trumann School District	0.241884%	402,279	669,364	766,681	601,924	(34,328)	-	2,405,921
622	Carlisle School District	0.118823%	309,042	433,423	439,758	335,294	(4,568)	-	1,512,948
623	Bradford School District	0.086160%	195,552	284,591	291,693	233,032	(3,746)	-	1,001,122
625	Huntsville School District	0.451319%	1,311,557	1,795,204	1,817,056	1,346,183	(11,708)	-	6,258,292





# Schedule of Deferred Resources by Employer by Year as of June 30, 2020

Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows							Total
			2021	2022	2023	2024	2025	Thereafter		
626	Yellville-Summit Public School	0.141687%	\$ 360,815	\$ 609,165	\$ 622,409	\$ 451,326	\$ 1,275	\$ -	\$ 2,044,989	
629	Brookland Public Schools	0.425292%	1,570,502	1,934,618	1,949,228	1,451,466	30,154	-	6,935,968	
630	Brinkley Public Schools	0.094335%	164,953	236,087	223,825	182,124	(24,423)	-	782,566	
637	Bay School District	0.104268%	254,627	361,530	391,792	294,747	(8,468)	-	1,294,228	
645	Foreman Public Schools	0.083479%	179,793	276,156	288,386	221,345	(7,180)	-	958,500	
651	Quitman Public Schools	0.118899%	332,832	480,748	477,671	373,500	5,471	-	1,670,222	
656	Wynne Public Schools	0.501178%	1,165,092	1,723,446	1,840,688	1,429,617	(20,191)	-	6,138,653	
657	Dumas Public Schools	0.271997%	686,980	965,102	983,808	762,142	(14,450)	-	3,383,582	
658	Manila Public Schools	0.205282%	551,986	732,166	755,506	585,422	(8,936)	-	2,616,145	
662	Clinton Public Schools	0.257084%	365,072	809,740	861,474	676,083	(18,490)	-	2,693,879	
667	Greene County Tech School District	0.666079%	1,683,481	2,307,212	2,516,098	1,962,087	(20,120)	-	8,448,758	
674	Augusta Public Schools	0.094507%	196,302	342,757	343,482	247,538	(12,865)	-	1,117,215	
675	Green Forest Public Schools	0.261330%	878,923	1,130,108	1,123,204	837,981	8,873	-	3,979,090	
676	East End School District	0.119151%	383,184	479,722	488,235	391,831	11,073	-	1,754,044	
677	Dover School District	0.240976%	621,410	834,283	879,845	680,758	(15,239)	-	3,001,058	
682	Mountain Home Public Schools	0.671745%	1,793,218	2,490,666	2,701,981	2,119,860	22,545	-	9,128,270	
687	Star City School District	0.263205%	490,021	813,659	956,274	774,184	(3,276)	-	3,030,861	
693	Atkins Public Schools	0.182196%	421,963	625,318	664,554	526,925	(1,594)	-	2,237,166	
696	Des Arc School District	0.098917%	247,427	358,671	375,867	295,882	1,227	-	1,279,075	
698	Vilonia School District	0.592326%	1,469,407	2,011,917	2,107,215	1,638,114	(38,176)	-	7,188,476	
702	Nettleton Public Schools	0.719725%	2,162,502	2,997,697	3,189,480	2,454,159	68,293	-	10,872,131	
704	Omaha School District	0.085926%	245,234	336,713	340,151	247,797	(4,676)	-	1,165,219	
705	Cabot Public Schools	1.947856%	5,546,255	7,529,429	7,783,579	5,961,441	6,661	-	26,827,364	
714	Marion School District	0.733456%	2,038,246	2,758,848	2,970,850	2,572,383	131,224	-	10,471,550	
715	McGehee Public Schools	0.231534%	557,822	776,576	852,374	620,662	(31,390)	-	2,776,044	
719	Cave City School District	0.216415%	569,216	778,662	785,660	609,808	(7,345)	-	2,736,000	
724	Pangburn School District	0.148341%	330,446	469,678	497,666	401,147	(8,037)	-	1,690,900	
727	Calico Rock School District	0.079711%	238,165	317,606	327,869	268,847	10,294	-	1,162,782	
731	Dewitt School District	0.231121%	618,283	863,236	901,714	681,187	(5,655)	-	3,058,764	
732	Hughes School District	0.000000%	(298,985)	-	-	-	-	-	(298,985)	
735	Alpena School District	0.091504%	253,170	348,212	373,815	273,252	(5,742)	-	1,242,708	
736	Magnet Cove School District	0.121077%	393,036	507,406	498,391	357,894	(4,866)	-	1,751,860	
746	Stuttgart School District	0.291030%	670,551	953,385	1,019,837	786,954	(23,674)	-	3,407,053	
747	Valley Springs Public Schools	0.152407%	381,416	539,790	563,598	442,242	(4,570)	-	1,922,475	
750	Ouachita Public Schools	0.082632%	235,298	330,788	331,899	269,235	9,721	-	1,176,941	
753	Gosnell Public Schools	0.227327%	594,396	809,679	838,299	642,636	(13,428)	-	2,871,583	
756	Mulberry-Pleasant View Bi-County Public Schools	0.092540%	353,405	421,063	406,753	316,867	10,493	-	1,508,581	
757	Poyen School District	0.096107%	253,639	351,890	365,125	281,663	(1,122)	-	1,251,196	
765	Eureka Springs Public Schools	0.148895%	405,368	575,246	599,594	458,925	1,598	-	2,040,731	
771	Southside School District	0.331511%	1,094,859	1,405,712	1,427,298	1,063,137	9,192	-	5,000,199	
779	Melbourne Public School District	0.159583%	450,003	629,836	663,835	494,557	178	-	2,238,409	
780	Wonderview School District	0.087537%	273,837	278,257	264,804	258,670	7,071	-	1,082,638	
794	Viola School District	0.083641%	219,475	303,950	323,942	255,938	1,914	-	1,105,218	
795	Nemo Vista School District	0.102439%	264,679	346,330	350,084	286,016	(1,364)	-	1,245,746	
813	Blevins School District	0.092127%	189,322	286,164	312,710	250,765	(4,075)	-	1,034,888	
820	Parkers Chapel School District	0.137112%	444,814	543,066	559,467	437,212	5,546	-	1,990,105	
847	Rose Bud School District	0.166815%	529,139	705,292	751,176	621,452	36,229	-	2,643,287	
863	Valley View Public Schools	0.477628%	1,250,783	1,762,447	1,884,326	1,398,097	(26,088)	-	6,269,564	
872	Smackover-Norphlet School District	0.213476%	498,659	691,254	747,686	565,812	(25,493)	-	2,477,918	
873	Genoa Central School District	0.199997%	669,653	807,347	814,417	618,091	(998)	-	2,908,510	



# Schedule of Deferred Resources by Employer by Year as of June 30, 2020

Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows							Total
			2021	2022	2023	2024	2025	Thereafter		
876	Norphlet School Dist	0.000000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
956	Bergman Public Schools	0.191588%	588,327	761,165	789,843	613,177	8,386	-	-	2,760,898
957	Lead Hill School District	0.061107%	121,387	185,318	202,440	156,667	(7,419)	-	-	658,394
958	Dermott School District	0.081562%	90,531	224,475	253,072	174,158	(21,280)	-	-	720,956
963	Guy-Perkins School District	0.066832%	60,989	161,204	199,082	162,668	(10,003)	-	-	573,940
964	Mt. Vernon-Enola School Distri	0.092524%	253,918	342,407	338,161	254,898	(6,467)	-	-	1,182,917
965	Mountain Pine School District	0.120983%	526,259	604,337	585,364	444,258	18,360	-	-	2,178,579
973	Armored School District	0.100398%	351,003	418,838	419,913	332,716	9,292	-	-	1,531,763
987	White County Central Schools	0.135910%	403,818	518,318	539,329	439,176	10,497	-	-	1,911,138
990	Craighead County Sd Executive	0.000000%	(5,927)	-	-	-	-	-	-	(5,927)
1000	Lafayette County School District	0.131443%	316,694	464,016	505,713	398,061	1,236	-	-	1,685,720
1001	Cedar Ridge School District	0.162623%	226,506	465,942	563,696	438,105	(14,246)	-	-	1,680,002
1002	Cleveland County School District	0.177113%	522,925	695,075	674,296	444,011	(34,195)	-	-	2,302,111
1003	Deer/ Mt. Judea School District	0.078508%	80,481	246,031	324,346	212,229	(14,257)	-	-	848,830
1004	Emerson-Taylor-Bradley School	0.212107%	584,194	777,700	806,907	600,423	(15,485)	-	-	2,753,739
1005	Hillcrest School District	0.089554%	314,726	389,383	386,710	271,813	(4,388)	-	-	1,358,243
1006	Ouachita River School District	0.135902%	457,261	557,945	555,597	420,369	1,194	-	-	1,992,365
1008	Ozark Mountain School District	0.128480%	191,561	317,435	370,434	267,055	(38,636)	-	-	1,107,848
1009	Two Rivers School District	0.157662%	387,142	576,170	622,004	453,758	(9,510)	-	-	2,029,564
1010	Searcy County School District	0.173735%	449,726	612,245	658,896	515,704	(4,708)	-	-	2,231,863
1011	Lawrence County School District	0.161760%	444,903	603,385	629,878	482,114	(1,897)	-	-	2,158,383
1045	Highland Public School District	0.293640%	936,053	1,198,252	1,246,893	918,764	(2,415)	-	-	4,297,547
1074	Cross County School District	0.116704%	275,311	396,935	384,880	291,962	(15,268)	-	-	1,333,820
1091	Westside Consolidated School District	0.305756%	886,677	1,164,532	1,168,792	905,603	(4,846)	-	-	4,120,759
1092	Pea Ridge School District	0.394673%	1,474,250	1,730,784	1,667,621	1,221,201	(1,010)	-	-	6,092,847
1093	Jacksonville North Pulaski School District	0.756283%	7,161,785	5,423,121	3,209,512	2,371,148	17,887	-	-	18,183,454
1114	Rivercrest School District	0.218860%	609,490	817,658	862,168	674,318	3,097	-	-	2,966,731
1165	Caddo Hills School District	0.105098%	284,849	387,947	388,108	319,883	7,703	-	-	1,388,489
1293	South Conway County School District	0.409545%	1,220,046	1,641,734	1,703,679	1,277,533	7,478	-	-	5,850,469
1307	Southwest Arkansas Education Co-Op	0.087605%	354,807	424,911	428,447	328,879	15,178	-	-	1,552,223
1308	Southeast Arkansas Education Service Co-Op	0.260183%	873,989	1,155,130	1,246,784	1,019,816	63,673	-	-	4,359,391
1321	Westside School District	0.116456%	253,931	403,744	439,892	340,115	(2,940)	-	-	1,434,742
1330	Guy Fenter Education Service Co-Op	0.105572%	473,362	602,399	567,875	426,749	28,810	-	-	2,099,195
1332	Northcentral Arkansas Education Service Co-Op	0.099005%	296,497	420,362	475,792	375,260	17,418	-	-	1,585,328
1333	Buffalo Island Central School District	0.136329%	290,781	461,905	518,686	416,074	2,139	-	-	1,689,585
1335	Rector School District	0.108665%	298,188	398,392	429,643	329,683	(1,498)	-	-	1,454,408
1336	Ozarks Unlimited Resource Educational Service Co-Op	0.129238%	381,207	526,025	556,545	420,312	6,227	-	-	1,890,316
1337	Northeast Arkansas Education Co-Op	0.103573%	276,687	387,033	431,826	332,075	5,485	-	-	1,433,106
1338	Dawson Education Service Co-Op	0.289922%	1,239,073	1,390,352	1,305,465	1,037,763	45,845	-	-	5,018,499
1339	Arch Ford Education Service Co-Op	0.564411%	3,159,358	3,460,007	3,329,831	2,431,783	158,142	-	-	12,539,121
1342	Western Yell County School District	0.074682%	140,547	200,823	232,738	188,178	(11,084)	-	-	751,201
1343	Nevada School District	0.086951%	265,654	330,154	337,980	263,713	567	-	-	1,198,068
1344	Paragould School District	0.575331%	1,718,094	2,205,333	2,249,377	1,704,654	(9,413)	-	-	7,868,045
1345	Wilbur D Mills Education Service Co-Op	0.112006%	405,992	500,432	508,245	408,282	20,141	-	-	1,843,091
1346	Izard County Consolidated School District	0.097520%	221,474	314,931	348,937	298,350	5,005	-	-	1,188,696
1347	Midland School District	0.107167%	322,266	420,479	433,402	320,107	(3,432)	-	-	1,492,823
1348	Riverside School District	0.141967%	319,065	476,490	534,106	414,912	(4,867)	-	-	1,739,708
1349	Arkansas River Education Service Co-Op	0.168539%	813,534	981,413	945,515	701,492	46,770	-	-	3,488,725
1350	Great Rivers Education Service Co-Op	0.098685%	359,795	460,863	460,602	341,831	8,804	-	-	1,631,895
1351	Northwest Arkansas Education Service Co-Op	0.141573%	724,153	825,253	779,462	539,252	18,843	-	-	2,886,964



# Schedule of Deferred Resources by Employer by Year as of June 30, 2020

Schedule of Deferred Inflows and Outflows

Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows						
			2021	2022	2023	2024	2025	Thereafter	Total
1353	Dequeen-Mena Education Service	0.174878%	\$ 508,963	\$ 672,237	\$ 712,240	\$ 508,081	\$ (18,491)	\$ -	\$ 2,383,029
1354	Crowley'S Ridge Educational Service Co-Op	0.169873%	859,026	970,279	959,786	776,652	73,592	-	3,639,336
1355	South Central Service Co-Op	0.079357%	236,000	299,014	292,202	238,563	5,051	-	1,070,830
1359	Conway Vocational Center	0.048136%	73,076	122,933	136,819	109,241	(9,021)	-	433,048
1362	Jonesboro Vocational Center	0.036002%	126,518	158,619	157,548	112,962	(249)	-	555,398
1363	Monticello Vocational Center	0.016556%	36,069	54,493	60,144	45,292	(1,619)	-	194,379
1364	East Pointett County School District	0.126063%	301,679	446,679	466,995	357,057	(5,359)	-	1,567,051
1365	North Central Career Center	0.004935%	8,667	13,315	7,016	3,318	(2,373)	-	29,943
1366	River Valley Career Academy	0.009726%	15,583	29,483	30,993	24,302	(780)	-	99,581
1371	Metropolitan Vocational Center	0.049674%	164,038	237,678	161,501	91,502	(9,200)	-	645,520
1372	Texarkana Career And Technological Center	0.000000%	(124,109)	(123,055)	(112,232)	(82,374)	(20,155)	-	(461,926)
1373	Warren Vocational Center	0.017630%	(5,430)	33,366	43,369	34,154	(4,995)	-	100,463
1991	Centerpoint School District	0.187232%	646,231	808,726	811,664	591,170	755	-	2,858,546
2000	Arkansas Arts Academy Charter	0.161059%	777,878	929,467	926,688	672,110	36,992	-	3,343,133
2001	Academics Plus Charter School	0.201054%	1,192,820	1,246,198	1,109,244	795,375	40,028	-	4,383,664
2002	Kipp Delta College Preparatory Charter	0.289866%	810,403	925,909	996,546	828,658	(3,408)	-	3,558,108
2003	Imboden Area Charter School	0.010594%	30,315	41,344	42,418	30,736	(581)	-	144,232
2006	Haas Hall Academy Charter - Fayetteville	0.130225%	933,878	1,032,223	822,341	502,647	27,536	-	3,318,624
2007	Lisa Academy Charter	0.426021%	2,763,663	2,965,298	2,704,225	2,088,531	211,323	-	10,733,041
2008	Arkansas Virtual Academy Charter	0.173573%	1,173,254	1,215,510	1,104,337	788,901	61,180	-	4,343,183
2012	Covenant Keepers Charter School	0.000000%	(155,818)	(154,604)	(147,888)	(98,199)	(20,932)	-	(577,442)
2016	E-Stem Public Charter School	0.450658%	2,864,216	3,279,923	3,142,406	1,991,811	76,391	-	11,354,747
2017	Lisa Academy-North Little Rock	0.000000%	-	-	-	-	-	-	-
2019	Little Rock Preparatory Academy	0.040800%	37,651	105,026	134,265	68,015	(19,743)	-	325,215
2020	Jacksonville Lighthouse Charter School	0.119790%	243,124	366,290	409,071	279,971	(30,236)	-	1,268,219
2022	Pine Bluff Lighthouse Charter School	0.042363%	123,091	140,620	131,223	61,115	(25,616)	-	430,433
2023	Sia Tech Little Rock Charter	0.014815%	34,033	46,929	45,606	26,425	(6,248)	-	146,745
2024	Northwest Arkansas Classical Academy Charter	0.126799%	760,087	853,862	847,805	672,517	72,838	-	3,207,109
2025	Premier High School Of Little Rock Charter	0.015162%	47,038	38,813	54,500	45,001	(2,453)	-	182,899
2026	Quest Middle Charter School - Pine Bluff	0.000000%	(89,965)	(109,745)	(118,833)	(44,754)	-	-	(363,297)
2027	Exalt Academy Charter School	0.058775%	429,847	434,705	417,377	298,521	25,501	-	1,605,951
2028	Quest Middle Charter School - West Little Rock	0.000000%	(154,304)	(181,994)	(174,808)	(167,680)	(48,864)	-	(727,649)
2029	Capital City Lighthouse Charter School	0.032554%	214,816	99,540	107,645	87,782	(4,966)	-	504,816
2030	Ozark Montessori Academy Charter - Springdale	0.000000%	(71,682)	(169,984)	(222,321)	(207,077)	(52,618)	-	(723,682)
2031	Rockbridge Montessori Charter School	0.000000%	(36,359)	(118,960)	(125,707)	(43,922)	-	-	(324,947)
2032	Haas Hall Academy - Bentonville Charter	0.043341%	309,530	212,031	201,527	159,134	8,682	-	890,903
2033	Future School Of Ft. Smith Charter	0.035861%	333,973	312,667	243,469	153,639	6,234	-	1,049,981
2034	Arkansas Connections Academy Charter	0.095553%	894,380	921,386	804,824	551,209	56,099	-	3,227,900
2035	The Excel Center Charter At Goodwill	0.019987%	179,471	200,202	145,869	65,695	(1,651)	-	589,587
2036	Friendship Aspire Academy - Pine Bluff	0.037955%	355,117	394,485	400,467	273,342	29,577	-	1,452,987
2037	Southeast Arkansas Preparatory High School	0.012976%	114,433	127,892	129,937	50,703	(8,818)	-	414,146
2038	Scholarmade Achievement Place	0.053098%	487,757	542,832	551,201	326,941	16,817	-	1,925,548
2039	Friendship Aspire Academy - Little Rock	0.039855%	386,232	427,571	433,852	368,784	67,265	-	1,683,704
2040	Premier High School Of North Little Rock Charter	0.006145%	60,413	66,787	67,755	62,165	12,721	-	269,841
4857	Arkansas Activities Association	0.034892%	112,362	132,995	129,719	105,308	1,043	-	481,428
6864	Arkansas Easter Seals	0.000473%	(49,826)	(41,856)	(32,304)	(19,204)	(4,385)	-	(147,574)
6870	Arkansas School Boards Association	0.001647%	4,893	6,053	6,292	4,691	(115)	-	21,813
6873	First Student	0.001886%	5,673	6,642	7,551	4,343	(754)	-	23,455
6875	Arkansas Association Educational Administrators	0.011494%	30,579	41,684	42,278	32,516	(477)	-	146,579
9492	Boston Mountain Educational Co-Op	0.019827%	(238,568)	(258,447)	(223,619)	(102,447)	(30,261)	-	(853,342)



# Schedule of Deferred Resources by Employer by Year as of June 30, 2020

**Schedule of Deferred Inflows and Outflows**

Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows						
			2021	2022	2023	2024	2025	Thereafter	Total
1-005	University Of Arkansas - Monticello	0.020233%	\$ (94,584)	\$ (43,762)	\$ (3,179)	\$ 15,987	\$ (9,795)	\$ -	\$ (135,333)
1-006	University Of Arkansas - Pine Bluff	0.002645%	(10,350)	4,221	10,012	7,289	(276)	-	10,896
1-008	Arkansas School For The Blind	0.128552%	368,821	467,694	510,530	411,684	7,506	-	1,766,235
1-016	Arkansas School For The Deaf	0.201526%	555,923	811,066	789,490	526,750	(34,687)	-	2,648,541
1-017	Arkansas Department Of Education	0.670150%	1,301,497	2,205,607	2,376,711	1,824,073	(48,653)	-	7,659,234
1-025	Henderson State University	0.020034%	(136,953)	(49,928)	(7,157)	4,224	(12,723)	-	(202,539)
1-028	Arkansas State University- Beebe	0.038605%	(137,182)	(28,961)	68,871	77,961	(9,003)	-	(28,314)
1-029	Arkansas State University- Newport	0.022107%	(49,998)	(28,266)	(6,852)	12,180	(12,398)	-	(85,333)
1-045	Arkansas Tech University	0.110190%	112,009	257,855	337,593	258,432	(24,101)	-	941,789
1-051	Southern Arkansas University	0.076943%	89,126	156,246	153,587	129,929	(20,144)	-	508,744
1-052	Arkansas State University- Mt. Home	0.001835%	(33,994)	(25,562)	(12,632)	1,885	62	-	(70,241)
1-053	Arkansas State University	0.121223%	(139,644)	86,063	184,275	196,770	(34,126)	-	293,337
1-054	University Of Central Arkansas	0.260570%	185,512	624,181	832,102	662,383	(34,751)	-	2,269,427
1-115	Arkansas Department Of Career Education (Rehab)	0.278802%	530,617	752,547	755,467	507,442	(92,665)	-	2,453,408
1-197	Southeast Arkansas College	0.061618%	49,599	115,733	159,491	146,756	(7,578)	-	464,001
1-202	Arkansas Teacher Retirement System	0.142888%	415,614	530,046	547,378	412,858	(6,539)	-	1,899,357
1-220	U Of A Community College - Morrilton	0.035567%	(94,706)	(34,111)	(4,459)	26,687	(14,610)	-	(121,198)
1-224	Arkansas Educational Tv Network	0.140472%	366,759	517,314	593,591	485,676	16,189	-	1,979,529
1-249	U Of A Community College - Hope	0.017696%	(38,803)	407	26,734	30,887	(4,803)	-	14,422
1-254	Phillips Community College -U Of A	0.002448%	(83,010)	(22,535)	(8,223)	(825)	(1,883)	-	(116,477)
1-256	University Of Arkansas - Fort Smith	0.011469%	(78,222)	(29,842)	1,164	11,432	(5,728)	-	(101,196)
1-268	Southern Arkansas University Tech	0.039118%	(90,015)	9,746	51,473	56,329	(13,193)	-	14,340
1-274	Crowleys Ridge Technical Institute	0.000000%	(113,419)	(87,892)	(59,098)	(17,116)	-	-	(277,525)
1-290	Pulaski Technical College	0.104782%	(361,120)	(211,435)	(43,801)	95,655	(41,681)	-	(562,382)
1-291	College Of The Ouachitas	0.043037%	43,385	82,885	76,499	81,462	(8,406)	-	275,825
1-294	Arkansas Department Of Career Education (Workforce)	0.053768%	(263,209)	(166,805)	(165,464)	(267,422)	(132,164)	-	(995,064)
1-295	Black River Technical College	0.042353%	110,951	156,610	171,310	141,240	3,904	-	584,015
1-314	Ozarka College	0.017203%	(35,418)	28,320	62,727	63,458	4,648	-	123,735
1-315	Rich Mountain Community College	0.020739%	(86,406)	(23,599)	33,071	37,803	(5,790)	-	(44,921)
1-318	U Of A Community College - Batesville	0.025936%	(50,507)	3,033	48,764	58,856	(3,360)	-	56,786
1-320	Phillips Community College - Dewitt	0.002409%	(1,608)	1,994	(347)	2,570	35	-	2,644
1-321	Northwest Technical Institute	0.057701%	306,523	349,833	331,657	235,790	11,582	-	1,235,386
1-327	Cossatot Community College - U Of A	0.024109%	(58,648)	(1,281)	40,132	48,580	(4,257)	-	24,526
1-328	Arkansas Correctional School	0.161639%	370,567	484,793	497,173	381,553	(26,089)	-	1,707,996
1-329	North Arkansas College	0.105200%	121,918	284,288	345,537	275,481	(10,722)	-	1,016,502
1-330	National Park Community College	0.053565%	45,707	138,889	150,656	105,516	(13,891)	-	426,878
1-331	East Arkansas Community College	0.035760%	50,739	92,343	102,055	48,957	(21,185)	-	272,908
1-335	Arkansas Northeastern College	0.078515%	224,625	289,003	331,896	288,137	14,999	-	1,148,660
1-344	South Arkansas Community College	0.050928%	36,688	163,529	192,420	144,610	(2,329)	-	534,917
1-364	Arkansas State University- Mid South Cc	0.008584%	(80,297)	(25,760)	(8,121)	(7,494)	(9,700)	-	(131,371)
1-386	Riverside Vocational Technical School	0.023690%	102,629	108,323	108,454	94,359	7,705	-	421,470
1-388	Northwest Arkansas Community College	0.090443%	122,590	240,676	281,617	225,075	(10,506)	-	859,450
1-389	University Of Arkansas - Fayetteville	0.019628%	(57,253)	(14,561)	22,830	43,081	(1,827)	-	(7,731)
1-390	University Of Arkansas - Little Rock	0.003161%	(67,042)	(54,373)	(40,055)	(26,590)	(8,817)	-	(196,877)
1-391	Arkansas Department Of Higher Education	0.022854%	145,320	142,872	130,477	113,000	12,756	-	544,425
1-392	South Arkansas Developmental Center	0.079766%	(8,143)	68,204	87,241	67,271	(41,162)	-	173,409
1-399	Arkansas School For Math, Sciences & Arts	0.017481%	(15,960)	22,841	33,042	15,455	(11,306)	-	44,072
1-400	University Of Arkansas For Medical Sciences	0.003348%	(33,974)	(25,111)	(9,536)	3,491	(320)	-	(65,450)
1-401	Arkansas Economic Development Commission	0.000416%	(17,161)	(10,725)	(10,846)	(11,338)	(3,697)	-	(53,767)
1-402	University Of Arkansas Cooperative Extension	0.007729%	11,832	26,306	29,105	22,880	(136)	-	89,986
1-403	Dhs-Divison Of Youth Services	0.000907%	(56,390)	(43,144)	(32,274)	(18,774)	(4,232)	-	(154,814)
1-404	Apartment Department Of Workforce Services	0.027824%	273,556	302,416	306,801	281,489	57,602	-	1,221,864
1-405	Arkansas Department Of Commerce	0.017953%	176,509	195,130	197,959	181,627	37,167	-	788,392
1-406	Arkansas Department Of Education	0.015564%	153,026	169,170	171,623	157,464	32,223	-	683,505
1-407	Arkansas Department Of Public Safety	0.001782%	17,524	19,373	19,654	18,032	3,690	-	78,273
1-409	Arkansas Department Of Health	0.002304%	22,654	25,044	25,407	23,311	4,770	-	101,187
<b>TOTAL</b>		<b>100.000000%</b>	<b>\$ 269,483,960</b>	<b>\$ 373,206,327</b>	<b>\$ 388,967,614</b>	<b>\$ 297,995,342</b>	<b>\$ (1,372,222)</b>	<b>\$ -</b>	<b>\$ 1,328,281,021</b>

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





December 18, 2020

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, 2020 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 18, 2020.

Sincerely,

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

Judith A. Kermans, EA, FCA, MAAA

JAK:sc  
Enclosures