

# Arkansas Teacher Retirement System

GASB Statement No. 68 – Employer Level Reporting  
June 30, 2021





January 19, 2022

Board of Trustees  
Arkansas Teacher Retirement System  
Little Rock, Arkansas

Ladies and Gentlemen:

This report provides information required by the Arkansas Teacher Retirement System (ATRS) at the employer level in connection with the Governmental Accounting Standards Board (GASB) Statement No. 68 "Accounting and Financial Reporting for Pensions." This report is intended to complement the GASB Statement Nos. 67 & 68 report dated December 16, 2021.

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

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

This report is based upon information, furnished to us by the Retirement System staff, concerning retirement and ancillary benefits, active members, deferred vested members, retirees and beneficiaries, and financial data. If your understanding of this information is different, please let us know. In particular, for GASB Statement No. 68 purposes, ATRS provided the individual employer required and actual employer contribution amounts for the fiscal year ended June 30, 2021. We reviewed this information for internal consistency but did not audit it.

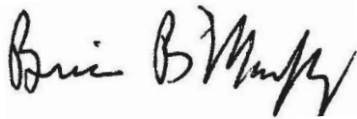
This information is presented in draft form for review by the plan's auditor. Please let us know if there are any items that the auditor changes so that we may maintain consistency with the plan's financial statements.

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

Please see the actuarial valuation report as of June 30, 2021 for additional discussions of the nature of actuarial calculations and more information related to participant data, economic and demographic assumptions, and benefit provisions.

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

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



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



Judith A. Kermans, EA, FCA, MAAA



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BBM/JAK/HGB:sc

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## **SECTION A**

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### **SYSTEM WIDE RESULTS**

# Executive Summary as of June 30, 2021

	<b>2021</b>	<b>2020</b>		
Actuarial Valuation Date	June 30, 2021	June 30, 2020		
Measurement Date of the Net Pension Liability	June 30, 2021	June 30, 2020		
Employer's Fiscal Year Ending Date (Reporting Date)	June 30, 2021	June 30, 2020		
<b>Membership</b>				
Number of				
- Retirees and Beneficiaries <sup>(1)</sup>	51,405	50,133		
- Inactive, Nonretired Members	13,574	13,338		
- T-DROP Members	3,465	3,639		
- Active Members	66,633	66,900		
- Total	135,077	134,010		
Covered Payroll <sup>(2)</sup>	\$ 3,204,720,806	\$ 3,077,558,814		
<b>Net Pension Liability</b>				
Total Pension Liability	\$ 24,237,615,544	\$ 22,562,958,162		
Plan Fiduciary Net Position	21,468,772,872	16,902,076,224		
Net Pension Liability	\$ 2,768,842,672	\$ 5,660,881,938		
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	88.58%	74.91%		
Net Pension Liability as a Percentage of Covered Payroll	86.40%	183.94%		
<b>Development of the Single Discount Rate</b>				
Single Discount Rate	7.25%	7.50%		
Long-Term Expected Rate of Investment Return	7.25%	7.50%		
Long-Term Municipal Bond Rate <sup>(3)</sup>	1.92%	2.45%		
Last year ending June 30 in the 2022 to 2121 projection period for which projected benefit payments are fully funded	2121	2120		
<b>Total Pension Expense</b>	\$ 251,587,499	\$ 1,001,945,189		
<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	\$ 140,874,960	\$ 23,935,152	\$ 116,939,808	\$ 29,387,812
Changes in assumptions	834,259,498	-	834,259,498	368,342,995
Net difference between projected and actual earnings on pension plan investments	1,038,356,869	3,332,334,772	(2,293,977,903)	930,550,214
Total	\$ 2,013,491,327	\$ 3,356,269,924	\$ (1,342,778,597)	\$ 1,328,281,021

(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 30, 2021 and June 30, 2020. 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, 2021 and June 30, 2020

	2021	2020
<b>A. Expense</b>		
1. Service Cost	\$ 340,401,007	\$ 331,035,218
2. Interest on the Total Pension Liability	1,655,575,883	1,608,463,162
3. Current-Period Benefit Changes	-	-
4. Employee Contributions (made negative for addition here)	(168,129,972)	(153,105,134)
5. Projected Earnings on Plan Investments (made negative for addition here)	(1,241,996,087)	(1,305,354,918)
6. Pension Plan Administrative Expense	7,326,801	8,454,436
7. Other Changes in Plan Fiduciary Net Position	(4)	-
8. Recognition of Outflow (Inflow) of Resources due to differences between expected and actual experience in the measurement of the Total Pension Liability <i>Arising from Current Reporting Period</i>	20,838,483	(4,699,387)
9. Recognition of Outflow (Inflow) of Resources due to assumption changes <i>Arising from Current Reporting Period</i>	169,878,901	-
10. Recognition of Outflow (Inflow) of Resources due to the difference between projected (7.50%) and actual earnings on Pension Plan Investments <i>Arising from Current Reporting Period</i>	(801,791,473)	294,224,282
<b>11. Increases/(Decreases) from Experience in the Current Reporting Period</b>	<b>\$ (17,896,461)</b>	<b>\$ 779,017,659</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>	469,758	18,783,954
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>	17,362,226	(47,508,400)
<b>15. Total Pension Expense/(Income)</b>	<b>\$ 251,587,499</b>	<b>\$ 1,001,945,189</b>

# Statement of Outflows and Inflows Arising from Current Reporting Period Fiscal Year Ended June 30, 2021

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

1. Difference between expected and actual experience of the Total Pension Liability (gains) or losses	\$ 108,860,237
2. Assumption Changes (gains) or losses	\$ 887,447,380
3. Recognition period for Liabilities: Average of the expected remaining service lives of all employees {in years}	5.2240
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	\$ 20,838,483
5. Outflow (Inflow) of Resources to be recognized in the current pension expense for Assumption Changes	\$ 169,878,901
6. Outflow (Inflow) of Resources to be recognized in the current pension expense due to Liabilities	\$ 190,717,384
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	\$ 88,021,754
8. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses for Assumption Changes	\$ 717,568,479
9. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Liabilities	\$ 805,590,233

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

1. Net difference between projected and actual earnings on pension plan investments (gains) or losses	\$(4,008,957,364)
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	\$ (801,791,473)
4. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Assets	\$(3,207,165,891)



# Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods Fiscal Year Ended June 30, 2021

## 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	\$ 464,560,739	\$ 21,721,621	\$ 442,839,118
2. Due to assets	372,066,293	1,156,495,540	(784,429,247)
<b>3. Total</b>	<b>\$ 836,627,032</b>	<b>\$ 1,178,217,161</b>	<b>\$ (341,590,129)</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	\$ 43,029,862	\$ 21,721,621	\$ 21,308,241
2. Assumption changes	421,530,877	-	421,530,877
3. Net difference between projected and actual earnings on pension plan investments	372,066,293	1,156,495,540	(784,429,247)
<b>4. Total</b>	<b>\$ 836,627,032</b>	<b>\$ 1,178,217,161</b>	<b>\$ (341,590,129)</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	\$ 140,874,960	\$ 23,935,152	\$ 116,939,808
2. Assumption changes	834,259,498	-	834,259,498
3. Net difference between projected and actual earnings on pension plan investments	1,038,356,869	3,332,334,772	(2,293,977,903)
<b>4. Total</b>	<b>\$ 2,013,491,327</b>	<b>\$ 3,356,269,924</b>	<b>\$ (1,342,778,597)</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
2022	\$ (237,867,762)
2023	(222,106,475)
2024	(313,078,747)
2025	(612,446,310)
2026	42,720,697
Thereafter	-
<b>Total</b>	<b>\$ (1,342,778,597)</b>



**Schedules of Required Supplementary Information**  
**Schedule of Changes in Net Pension Liability and Related Ratios**  
**Current Period**  
**Fiscal Year Ended June 30, 2021**

<b>A. Total Pension Liability</b>	
1. Service Cost	\$ 340,401,007
2. Interest on the Total Pension Liability	1,655,575,883
3. Changes of benefit terms	0
4. Difference between expected and actual experience of the Total Pension Liability	108,860,237
5. Changes of assumptions	887,447,380
6. Benefit payments, including refunds of employee contributions	(1,317,627,125)
7. Net change in Total Pension Liability	<u>\$ 1,674,657,382</u>
8. Total Pension Liability – Beginning	<u>22,562,958,162</u>
9. Total Pension Liability – Ending	<u><u>\$ 24,237,615,544</u></u>
<b>B. Plan Fiduciary Net Position</b>	
1. Contributions – employer	\$ 472,567,147
2. Contributions – employee	168,129,972
3. Net investment income	5,250,953,451
4. Benefit payments, including refunds of employee contributions	(1,317,627,125)
5. Pension Plan Administrative Expense	(7,326,801)
6. Other	4
7. Net change in Plan Fiduciary Net Position	<u>\$ 4,566,696,648</u>
8. Plan Fiduciary Net Position – Beginning	<u>16,902,076,224</u>
9. Plan Fiduciary Net Position – Ending	<u><u>\$ 21,468,772,872</u></u>
<b>C. Net Pension Liability</b>	<u><u>\$ 2,768,842,672</u></u>
<b>D. Plan Fiduciary Net Position as a percentage of the Total Pension liability</b>	<b>88.58%</b>
<b>E. Covered-Employee Payroll<sup>(1)</sup></b>	<b>\$ 3,204,720,806</b>
<b>F. Net Pension Liability as a Percentage of Covered-Employee Payroll</b>	<b>86.40%</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, 2021

Employer ID	Employer Name	Employer Contributions	Employer Allocation Percentage	Net Pension Liability		
				1% Decrease 6.25%	Current Single Discount Rate 7.25%	1% Increase 8.25%
106	COTTER PUBLIC SCHOOLS	\$ 595,642	0.126044%	\$ 7,301,675	\$ 3,489,956	\$ 327,233
108	ROGERS PUBLIC SCHOOLS	14,373,814	3.041645%	176,201,377	84,218,361	7,896,672
109	GRAVETTE SCHOOL DISTRICT	1,732,002	0.366509%	21,231,748	10,148,065	951,526
110	SILOAM SPRINGS SCHOOL DISTRICT	3,874,319	0.819845%	47,493,336	22,700,225	2,128,470
111	HERMITAGE PUBLIC SCHOOL DISTRICT	407,527	0.086237%	4,995,667	2,387,762	223,887
113	WARREN SCHOOL DISTRICT	1,327,430	0.280898%	16,272,294	7,777,612	729,262
115	BERRYVILLE PUBLIC SCHOOLS	1,746,774	0.369635%	21,412,827	10,234,615	959,641
116	LAKESIDE SCHOOL DISTRICT	916,694	0.193982%	11,237,286	5,371,046	503,612
117	GURDON PUBLIC SCHOOLS	680,800	0.144064%	8,345,583	3,988,909	374,017
119	ARKADELPHIA PUBLIC SCHOOLS	1,401,633	0.296600%	17,181,910	8,212,378	770,028
121	WOODLAWN SCHOOL DISTRICT	434,121	0.091864%	5,321,669	2,543,580	238,497
123	MAGNOLIA SCHOOL DISTRICT	2,637,760	0.558177%	32,334,975	15,455,036	1,449,130
125	ALMA SCHOOL DISTRICT	2,842,756	0.601556%	34,847,925	16,656,142	1,561,751
126	MOUNTAINBURG PUBLIC SCHOOLS	595,461	0.126006%	7,299,457	3,488,896	327,134
129	GREENBRIER PUBLIC SCHOOLS	3,072,361	0.650143%	37,662,533	18,001,430	1,687,891
130	OZARK PUBLIC SCHOOLS	1,527,648	0.323266%	18,726,675	8,950,724	839,258
131	CUTTER MORNING STAR PUBLIC SCHOOLS	427,055	0.090369%	5,235,047	2,502,177	234,615
132	LAKESIDE SCHOOL DISTRICT	2,964,961	0.627416%	36,345,973	17,372,159	1,628,888
133	FOUNTAIN LAKE SCHOOL DISTRICT	1,259,120	0.266443%	15,434,919	7,377,375	691,734
134	HOT SPRINGS SCHOOL DISTRICT	3,733,506	0.790048%	45,767,178	21,875,180	2,051,110
135	JESSIEVILLE PUBLIC SCHOOL DISTRICT	775,039	0.164006%	9,500,814	4,541,071	425,790
136	LAKE HAMILTON SCHOOL DISTRICT	3,857,710	0.816330%	47,289,726	22,602,906	2,119,345
139	SHERIDAN SCHOOL DISTRICT	3,236,131	0.684798%	39,670,111	18,960,986	1,777,863
141	HOPE PUBLIC SCHOOLS	1,946,505	0.411900%	23,861,229	11,404,869	1,069,369
143	SPRING HILL SCHOOL DISTRICT	497,625	0.105303%	6,100,136	2,915,661	273,385
144	BISMARCK SCHOOL DISTRICT	786,812	0.166497%	9,645,137	4,610,053	432,258
145	MINERAL SPRINGS SCHOOL DISTRICT	623,607	0.131962%	7,644,489	3,653,810	342,597
150	JACKSON COUNTY SCHOOL DISTRICT	758,426	0.160491%	9,297,164	4,443,733	416,663
153	WHITE HALL SCHOOL DISTRICT	2,310,338	0.488891%	28,321,270	13,536,619	1,269,251
154	WATSON CHAPEL SCHOOL DISTRICT	1,864,577	0.394563%	22,856,909	10,924,838	1,024,359
159	DOLLARWAY SCHOOL DISTRICT	1,138,477	0.240913%	13,956,018	6,670,509	625,455
161	CLARKSVILLE SCHOOL DISTRICT	2,438,834	0.516082%	29,896,437	14,289,496	1,339,844
163	LAMAR SCHOOL DISTRICT	1,084,662	0.229526%	13,296,330	6,355,201	595,891
165	HOXIE PUBLIC SCHOOLS	685,375	0.145032%	8,401,669	4,015,717	376,531
172	LEE COUNTY SCHOOL DISTRICT	589,580	0.124761%	7,227,364	3,454,438	323,903
178	ASHDOWN SCHOOL DISTRICT	1,151,163	0.243598%	14,111,531	6,744,840	632,425
180	BOONEVILLE SCHOOL DISTRICT	1,074,051	0.227280%	13,166,256	6,293,030	590,061
181	MAGAZINE SCHOOL DISTRICT	490,023	0.103694%	6,006,944	2,871,118	269,208
182	FLIPPIN SCHOOL DISTRICT	736,936	0.155943%	9,033,734	4,317,823	404,857
184	TEXARKANA SCHOOL DISTRICT	3,756,753	0.794967%	46,052,148	22,011,385	2,063,881
185	OSCEOLA SCHOOL DISTRICT	1,252,159	0.264970%	15,349,591	7,336,591	687,910
186	MOUNT IDA PUBLIC SCHOOLS	420,209	0.088920%	5,151,132	2,462,069	230,854
188	PRESCOTT PUBLIC SCHOOLS	831,281	0.175907%	10,190,255	4,870,601	456,688
192	PERRYVILLE SCHOOL DISTRICT	736,784	0.155911%	9,031,861	4,316,927	404,773
195	MARVELL - ELAINE SCHOOL DISTRICT	349,109	0.073875%	4,279,548	2,045,481	191,793
196	HELENA-WEST HELENA SCHOOLS	1,133,398	0.239839%	13,893,757	6,640,751	622,665
197	KIRBY SCHOOL DISTRICT	344,029	0.072800%	4,217,281	2,015,719	189,002
203	MARKED TREE SCHOOL DISTRICT	423,147	0.089542%	5,187,152	2,479,285	232,468
208	MENA PUBLIC SCHOOLS	1,331,099	0.281674%	16,317,275	7,799,111	731,278
209	RUSSELLVILLE SCHOOL DISTRICT	5,310,767	1.123812%	65,102,025	31,116,589	2,917,624



# Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2021

Employer ID	Employer Name	Employer Contributions	Employer Allocation Percentage	Net Pension Liability		
				1% Decrease 6.25%	Current Single Discount Rate 7.25%	1% Increase 8.25%
210	LITTLE ROCK SCHOOL DISTRICT	\$ 25,077,564	5.306667%	\$ 307,413,266	\$ 146,933,253	\$ 13,777,088
211	PULASKI COUNTY SPECIAL SCHOOL DISTRICT	13,639,159	2.886184%	167,195,602	79,913,902	7,493,068
212	NORTH LITTLE ROCK SCHOOL DISTRICT	8,734,384	1.848284%	107,070,427	51,176,081	4,798,487
213	FORREST CITY SCHOOL DISTRICT	1,931,376	0.408699%	23,675,770	11,316,226	1,061,058
214	BAUXITE SCHOOL DISTRICT	1,251,860	0.264906%	15,345,922	7,334,837	687,746
215	BENTON SCHOOL DISTRICT	4,190,118	0.886671%	51,364,549	24,550,535	2,301,963
216	BRYANT PUBLIC SCHOOLS	7,978,230	1.688274%	97,801,123	46,745,664	4,383,073
219	LAVACA PUBLIC SCHOOLS	723,679	0.153138%	8,871,216	4,240,144	397,574
220	HARTFORD SCHOOL DISTRICT	-	0.000000%	-	-	-
221	GREENWOOD SCHOOL DISTRICT	3,252,738	0.688312%	39,873,682	19,058,286	1,786,986
222	MANSFIELD SCHOOL DISTRICT	726,549	0.153745%	8,906,402	4,256,962	399,151
224	DEQUEEN PUBLIC SCHOOLS	2,197,433	0.464999%	26,937,231	12,875,095	1,207,224
227	STRONG-HUTTIG SCHOOL DISTRICT	348,986	0.073849%	4,278,049	2,044,764	191,726
228	JUNCTION CITY SCHOOL DISTRICT	635,751	0.134531%	7,793,349	3,724,960	349,268
230	SHIRLEY SCHOOL DISTRICT	304,604	0.064457%	3,733,987	1,784,721	167,343
232	PRAIRIE GROVE SCHOOL DISTRICT	1,565,148	0.331201%	19,186,359	9,170,438	859,859
233	FAYETTEVILLE PUBLIC SCHOOLS	11,049,320	2.338148%	135,448,069	64,739,644	6,070,265
234	FARMINGTON PUBLIC SCHOOLS	1,943,745	0.411316%	23,827,397	11,388,698	1,067,853
235	ELKINS SCHOOL DISTRICT	985,146	0.208467%	12,076,410	5,772,120	541,219
237	LINCOLN CONSOLIDATED SCHOOL DISTRICT	906,277	0.191777%	11,109,592	5,310,013	497,889
238	GREENLAND SCHOOL DISTRICT	805,793	0.170514%	9,877,818	4,721,266	442,686
239	SPRINGDALE PUBLIC SCHOOLS	22,426,071	4.745584%	274,909,954	131,397,757	12,320,414
240	WEST FORK SCHOOL DISTRICT	810,074	0.171420%	9,930,292	4,746,347	445,038
242	MC CRORY SCHOOL DISTRICT	544,718	0.115268%	6,677,418	3,191,583	299,256
245	DANVILLE PUBLIC SCHOOLS	759,257	0.160667%	9,307,355	4,448,604	417,120
246	DARDANELLE PUBLIC SCHOOLS	1,887,722	0.399461%	23,140,639	11,060,451	1,037,075
250	COSSATOT RIVER SCHOOL DISTRICT	990,811	0.209666%	12,145,857	5,805,313	544,331
251	SOUTH PIKE COUNTY SCHOOL DISTRICT	690,659	0.146151%	8,466,446	4,046,678	379,434
330	MONTICELLO SCHOOL DISTRICT	1,532,728	0.324341%	18,788,945	8,980,487	842,049
331	MAMMOTH SPRING SCHOOL DISTRICT	458,856	0.097099%	5,624,887	2,688,508	252,086
333	BATESVILLE SCHOOL DISTRICT	2,809,942	0.594612%	34,445,673	16,463,879	1,543,723
335	HACKETT SCHOOL DISTRICT	633,443	0.134043%	7,765,063	3,711,440	348,000
336	BEEBE PUBLIC SCHOOL DISTRICT	2,788,863	0.590152%	34,187,278	16,340,375	1,532,143
337	BALD KNOB PUBLIC SCHOOLS	1,026,528	0.217224%	12,583,687	6,014,581	563,953
350	FORT SMITH PUBLIC SCHOOLS	14,846,154	3.141597%	181,991,545	86,985,868	8,156,166
351	EL DORADO PUBLIC SCHOOLS	3,662,549	0.775033%	44,897,355	21,459,433	2,012,128
360	HEBER SPRINGS SCHOOL DISTRICT	1,294,721	0.273976%	15,871,330	7,585,965	711,292
365	BARTON-LEXA SCHOOL DISTRICT	630,175	0.133351%	7,724,999	3,692,291	346,205
375	EARLE SCHOOL DISTRICT	519,265	0.109882%	6,365,413	3,042,454	285,273
376	WEST MEMPHIS SCHOOL DISTRICT	4,669,278	0.988067%	57,238,338	27,358,010	2,565,204
384	HAMBURG SCHOOL DISTRICT	1,581,352	0.334630%	19,385,003	9,265,383	868,762
385	BENTONVILLE PUBLIC SCHOOLS	17,240,073	3.648174%	211,337,398	101,012,203	9,471,335
386	PARIS SCHOOL DISTRICT	1,021,784	0.216220%	12,525,534	5,986,786	561,347
393	CORNING SCHOOL DISTRICT	704,363	0.149050%	8,634,436	4,126,972	386,962
394	JONESBORO PUBLIC SCHOOLS	6,026,411	1.275250%	73,874,742	35,309,654	3,310,784
395	SLOAN-HENDRIX SCHOOL DISTRICT	595,205	0.125951%	7,296,323	3,487,398	326,993
396	CAMDEN-FAIRVIEW SCHOOL DISTRICT	2,316,445	0.490183%	28,396,132	13,572,401	1,272,606
404	LONOKE SCHOOL DISTRICT	1,468,295	0.310706%	17,999,093	8,602,964	806,651
416	CROSSETT SCHOOL DISTRICT	1,337,536	0.283036%	16,396,181	7,836,826	734,814
434	RIVERVIEW SCHOOL DISTRICT	1,221,252	0.258429%	14,970,711	7,155,499	670,930



# Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2021

Employer ID	Employer Name	Employer Contributions	Employer Allocation Percentage	Net Pension Liability		
				1% Decrease	Current Single Discount Rate	1% Increase
				6.25%	7.25%	8.25%
443	SEARCY SCHOOL DISTRICT	\$ 3,452,894	0.730667%	\$ 42,327,292	\$ 20,231,029	\$ 1,896,947
451	HARRISON SCHOOL DISTRICT	2,413,472	0.510715%	29,585,544	14,140,900	1,325,911
453	HARRISBURG SCHOOL DISTRICT	1,194,652	0.252800%	14,644,633	6,999,645	656,317
458	HARMONY GROVE SCHOOL DISTRICT	883,011	0.186854%	10,824,394	5,173,698	485,108
463	CLARENDON SCHOOL DISTRICT	555,786	0.117610%	6,813,106	3,256,437	305,337
471	NORFORK SCHOOL DISTRICT	409,641	0.086684%	5,021,582	2,400,148	225,048
479	CONWAY PUBLIC SCHOOLS	9,134,043	1.932856%	111,969,645	53,517,743	5,018,052
480	CHARLESTON PUBLIC SCHOOLS	779,649	0.164982%	9,557,325	4,568,081	428,323
484	HARMONY GROVE SCHOOL DISTRICT	969,395	0.205134%	11,883,327	5,679,833	532,565
486	PALESTINE-WHEATLEY SCHOOL DISTRICT	556,912	0.117848%	6,826,900	3,263,030	305,956
493	HAZEN SCHOOL DISTRICT	485,737	0.102787%	5,954,402	2,846,005	266,854
501	MAYNARD SCHOOL DISTRICT	463,390	0.098058%	5,680,468	2,715,074	254,577
502	WEST SIDE SCHOOL DISTRICT	558,580	0.118201%	6,847,350	3,272,804	306,872
503	MALVERN SCHOOL DISTRICT	1,739,787	0.368157%	21,327,178	10,193,677	955,803
512	GLEN ROSE SCHOOL DISTRICT	861,409	0.182283%	10,559,578	5,047,125	473,240
513	WALDRON PUBLIC SCHOOLS	1,393,452	0.294869%	17,081,628	8,164,447	765,533
515	NASHVILLE SCHOOL DISTRICT	1,647,984	0.348730%	20,201,811	9,655,790	905,368
521	HAMPTON SCHOOL DISTRICT	559,894	0.118479%	6,863,455	3,280,502	307,594
530	MOUNTAIN VIEW SCHOOL DISTRICT	1,636,000	0.346194%	20,054,908	9,585,575	898,784
531	DREW CENTRAL SCHOOL DISTRICT	924,461	0.195625%	11,332,499	5,416,555	507,879
535	MAYFLOWER SCHOOL DISTRICT	983,076	0.208029%	12,051,032	5,759,990	540,081
536	SOUTHSIDE BEE BRANCH SCHOOL DISTRICT	587,803	0.124385%	7,205,582	3,444,027	322,927
538	GENTRY PUBLIC SCHOOLS	1,404,577	0.297223%	17,218,008	8,229,632	771,645
539	FORDYCE PUBLIC SCHOOLS	741,872	0.156988%	9,094,241	4,346,743	407,569
545	NEWPORT SPECIAL SCHOOL DISTRICT	1,015,791	0.214952%	12,452,066	5,951,671	558,054
547	DECATUR PUBLIC SCHOOLS	540,152	0.114302%	6,621,456	3,164,835	296,748
548	SCRANTON SCHOOL DISTRICT	363,042	0.076823%	4,450,350	2,127,119	199,448
552	CEDARVILLE PUBLIC SCHOOL DISTRICT	764,998	0.161881%	9,377,723	4,482,238	420,274
555	CONCORD SCHOOL DISTRICT	528,652	0.111868%	6,480,477	3,097,451	290,430
558	POCAHONTAS PUBLIC SCHOOLS	1,629,817	0.344886%	19,979,114	9,549,348	895,388
560	VAN BUREN SCHOOL DISTRICT	5,335,408	1.129026%	65,404,089	31,260,966	2,931,161
564	COUNTY LINE PUBLIC SCHOOLS	435,167	0.092086%	5,334,495	2,549,710	239,072
565	SALEM SCHOOL DISTRICT	672,878	0.142388%	8,248,477	3,942,496	369,665
566	DIERKS PUBLIC SCHOOLS	490,300	0.103753%	6,010,347	2,872,745	269,361
569	POTTSVILLE SCHOOL DISTRICT	1,489,883	0.315274%	18,263,722	8,729,448	818,510
571	PIGGOTT SCHOOL DISTRICT	716,114	0.151537%	8,778,478	4,195,818	393,418
583	HECTOR SCHOOL DISTRICT	550,604	0.116513%	6,749,584	3,226,075	302,491
586	BLYTHEVILLE PUBLIC SCHOOLS	1,843,852	0.390178%	22,602,853	10,803,407	1,012,974
592	BEARDEN SCHOOL DISTRICT	464,863	0.098370%	5,698,527	2,723,705	255,386
593	PINE BLUFF SCHOOL DISTRICT	2,749,563	0.581835%	33,705,516	16,110,109	1,510,552
597	MARMADUKE SCHOOL DISTRICT	637,671	0.134938%	7,816,890	3,736,212	350,323
601	FOUKE SCHOOL DISTRICT	957,398	0.202595%	11,736,260	5,609,540	525,974
602	HORATIO SCHOOL DISTRICT	714,668	0.151231%	8,760,756	4,187,348	392,624
606	ENGLAND PUBLIC SCHOOL DISTRICT	677,144	0.143291%	8,300,773	3,967,492	372,009
607	JASPER SCHOOL DISTRICT	916,722	0.193988%	11,237,637	5,371,214	503,628
608	TRUMANN SCHOOL DISTRICT	1,244,065	0.263257%	15,250,371	7,289,167	683,463
622	CARLISLE SCHOOL DISTRICT	574,080	0.121481%	7,037,358	3,363,622	315,388
623	BRADFORD SCHOOL DISTRICT	420,552	0.088993%	5,155,341	2,464,080	231,043
625	HUNTSVILLE SCHOOL DISTRICT	2,070,677	0.438176%	25,383,392	12,132,412	1,137,587
626	YELLVILLE-SUMMIT PUBLIC SCHOOL	696,753	0.147440%	8,541,148	4,082,383	382,782



# Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2021

Employer ID	Employer Name	Employer Contributions	Employer Allocation Percentage	Net Pension Liability		
				1% Decrease 6.25%	Current Single Discount Rate 7.25%	1% Increase 8.25%
629	BROOKLAND PUBLIC SCHOOLS	\$ 2,123,615	0.449378%	\$ 26,032,326	\$ 12,442,581	\$ 1,166,669
630	BRINKLEY PUBLIC SCHOOLS	439,732	0.093052%	5,390,457	2,576,458	241,580
637	BAY SCHOOL DISTRICT	500,981	0.106013%	6,141,269	2,935,321	275,228
645	FOREMAN PUBLIC SCHOOLS	436,075	0.092278%	5,345,621	2,555,028	239,570
651	QUITMAN PUBLIC SCHOOLS	543,330	0.114974%	6,660,413	3,183,455	298,494
656	WYNNIE PUBLIC SCHOOLS	2,415,156	0.511072%	29,606,191	14,150,768	1,326,836
657	DUMAS PUBLIC SCHOOLS	1,263,777	0.267428%	15,492,007	7,404,661	694,293
658	MANILA PUBLIC SCHOOLS	933,382	0.197513%	11,441,859	5,468,826	512,780
662	CLINTON PUBLIC SCHOOLS	1,203,430	0.254658%	14,752,239	7,051,076	661,139
667	GREENE COUNTY TECH SCHOOL DISTRICT	3,221,009	0.681598%	39,484,732	18,872,381	1,769,555
674	AUGUSTA PUBLIC SCHOOLS	411,578	0.087094%	5,045,329	2,411,498	226,112
675	GREEN FOREST PUBLIC SCHOOLS	1,253,030	0.265154%	15,360,270	7,341,695	688,389
676	EAST END SCHOOL DISTRICT	561,315	0.118780%	6,880,876	3,288,828	308,375
677	DOVER SCHOOL DISTRICT	1,137,087	0.240619%	13,938,980	6,662,366	624,692
682	MOUNTAIN HOME PUBLIC SCHOOLS	3,168,569	0.670501%	38,841,897	18,565,127	1,740,745
687	STAR CITY SCHOOL DISTRICT	1,216,492	0.257422%	14,912,363	7,127,611	668,315
693	ATKINS PUBLIC SCHOOLS	861,876	0.182382%	10,565,307	5,049,863	473,497
696	DES ARC SCHOOL DISTRICT	474,421	0.100392%	5,815,687	2,779,704	260,637
698	VILONIA SCHOOL DISTRICT	2,689,576	0.569142%	32,970,164	15,758,635	1,477,597
702	NETTLETON PUBLIC SCHOOLS	3,418,317	0.723351%	41,903,435	20,028,440	1,877,952
704	OMAHA SCHOOL DISTRICT	400,214	0.084689%	4,906,026	2,344,916	219,869
705	CABOT PUBLIC SCHOOLS	9,096,162	1.924840%	111,505,287	53,295,795	4,997,241
714	MARION SCHOOL DISTRICT	3,263,329	0.690554%	40,003,518	19,120,343	1,792,805
715	MCGEEHEE PUBLIC SCHOOLS	1,128,892	0.238885%	13,838,526	6,614,352	620,190
719	CAVE CITY SCHOOL DISTRICT	1,088,683	0.230376%	13,345,614	6,378,757	598,099
724	PANGBURN SCHOOL DISTRICT	725,709	0.153567%	8,896,098	4,252,037	398,689
727	CALICO ROCK SCHOOL DISTRICT	384,807	0.081429%	4,717,156	2,254,643	211,405
731	DEWITT SCHOOL DISTRICT	1,096,548	0.232041%	13,442,037	6,424,844	602,421
732	HUGHES SCHOOL DISTRICT	-	0.000000%	-	-	-
735	ALPENA SCHOOL DISTRICT	486,461	0.102940%	5,963,286	2,850,251	267,252
736	MAGNET COVE SCHOOL DISTRICT	609,205	0.128914%	7,467,943	3,569,427	334,685
746	STUTTGART SCHOOL DISTRICT	1,405,527	0.297424%	17,229,648	8,235,195	772,167
747	VALLEY SPRINGS PUBLIC SCHOOLS	691,350	0.146297%	8,474,915	4,050,726	379,813
750	OUACHITA PUBLIC SCHOOLS	402,361	0.085144%	4,932,337	2,357,492	221,048
753	GOSNELL PUBLIC SCHOOLS	1,090,943	0.230855%	13,373,320	6,391,999	599,341
756	MULBERRY-PLEASANT VIEW BI-COUNTY PUBLIC SCHOOLS	451,787	0.095603%	5,538,230	2,647,089	248,202
757	POYEN SCHOOL DISTRICT	441,752	0.093479%	5,415,210	2,588,289	242,689
765	EUREKA SPRINGS PUBLIC SCHOOLS	706,756	0.149557%	8,663,770	4,140,992	388,277
771	SOUTHSIDE SCHOOL DISTRICT	1,638,088	0.346636%	20,080,494	9,597,804	899,931
779	MELBOURNE PUBLIC SCHOOL DISTRICT	736,321	0.155813%	9,026,184	4,314,214	404,519
780	WONDERVIEW SCHOOL DISTRICT	419,823	0.088839%	5,146,399	2,459,807	230,642
794	VIOLA SCHOOL DISTRICT	402,704	0.085216%	4,936,542	2,359,502	221,237
795	NEMO VISTA SCHOOL DISTRICT	499,604	0.105721%	6,124,392	2,927,254	274,472
813	BLEVINS SCHOOL DISTRICT	433,396	0.091711%	5,312,785	2,539,333	238,099
820	PARKERS CHAPEL SCHOOL DISTRICT	639,213	0.135264%	7,835,796	3,745,248	351,170
847	ROSE BUD SCHOOL DISTRICT	740,365	0.156669%	9,075,769	4,337,914	406,741
863	VALLEY VIEW PUBLIC SCHOOLS	2,214,004	0.468506%	27,140,367	12,972,187	1,216,328
872	SMACKOVER-NORPHLET SCHOOL DISTRICT	1,039,404	0.219948%	12,741,526	6,090,023	571,027
873	GENOA CENTRAL SCHOOL DISTRICT	942,374	0.199416%	11,552,086	5,521,511	517,720
956	BERGMAN PUBLIC SCHOOLS	869,176	0.183926%	10,654,793	5,092,635	477,507



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				1% Decrease 6.25%	Current Single Discount Rate 7.25%	1% Increase 8.25%
957	LEAD HILL SCHOOL DISTRICT	\$ 315,020	0.066661%	\$ 3,861,667	\$ 1,845,747	\$ 173,065
958	DERMOTT SCHOOL DISTRICT	386,342	0.081754%	4,735,970	2,263,635	212,248
963	GUY-PERKINS SCHOOL DISTRICT	323,918	0.068544%	3,970,743	1,897,882	177,954
964	MT. VERNON-ENOLA SCHOOL DISTRI	427,282	0.090417%	5,237,837	2,503,511	234,740
965	MOUNTAIN PINE SCHOOL DISTRICT	580,904	0.122925%	7,121,011	3,403,605	319,136
973	ARMOREL SCHOOL DISTRICT	420,278	0.088935%	5,151,979	2,462,473	230,892
987	WHITE COUNTY CENTRAL SCHOOLS	619,158	0.131020%	7,589,948	3,627,741	340,152
990	CRAIGHEAD COUNTY SD EXECUTIVE	-	0.000000%	-	-	-
1000	LAFAYETTE COUNTY SCHOOL DISTRICT	642,754	0.136013%	7,879,204	3,765,996	353,116
1001	CEDAR RIDGE SCHOOL DISTRICT	803,668	0.170064%	9,851,765	4,708,814	441,518
1002	CLEVELAND COUNTY SCHOOL DISTRICT	801,167	0.169535%	9,821,107	4,694,161	440,145
1003	DEER/ MT. JUDEA SCHOOL DISTRICT	365,299	0.077301%	4,478,021	2,140,344	200,688
1004	EMERSON-TAYLOR-BRADLEY SCHOOL	977,405	0.206829%	11,981,520	5,726,766	536,966
1005	HILLCREST SCHOOL DISTRICT	438,717	0.092837%	5,378,007	2,570,507	241,022
1006	OUACHITA RIVER SCHOOL DISTRICT	643,096	0.136086%	7,883,395	3,767,999	353,304
1008	OZARK MOUNTAIN SCHOOL DISTRICT	619,937	0.131185%	7,599,495	3,632,304	340,580
1009	TWO RIVERS SCHOOL DISTRICT	741,180	0.156841%	9,085,748	4,342,684	407,189
1010	SEARCY COUNTY SCHOOL DISTRICT	832,969	0.176265%	10,210,951	4,880,493	457,616
1011	LAWRENCE COUNTY SCHOOL DISTRICT	767,908	0.162497%	9,413,399	4,499,290	421,873
1045	HIGHLAND PUBLIC SCHOOL DISTRICT	1,520,920	0.321842%	18,644,200	8,911,303	835,562
1074	CROSS COUNTY SCHOOL DISTRICT	555,909	0.117636%	6,814,613	3,257,157	305,405
1091	WESTSIDE CONSOLIDATED SCHOOL DISTRICT	1,450,054	0.306846%	17,775,489	8,496,089	796,629
1092	PEA RIDGE SCHOOL DISTRICT	1,887,850	0.399488%	23,142,203	11,061,198	1,037,145
1093	JACKSONVILLE NORTH PULASKI SCHOOL DISTRICT	3,436,380	0.727173%	42,124,863	20,134,275	1,887,875
1114	RIVERCREST SCHOOL DISTRICT	1,098,488	0.232451%	13,465,815	6,436,209	603,486
1165	CADDO HILLS SCHOOL DISTRICT	516,625	0.109323%	6,333,042	3,026,982	283,823
1293	SOUTH CONWAY COUNTY SCHOOL DISTRICT	1,995,628	0.422295%	24,463,399	11,692,686	1,096,356
1307	SOUTHWEST ARKANSAS EDUCATION CO-OP	375,945	0.079554%	4,608,516	2,202,716	206,536
1308	SOUTHEAST ARKANSAS EDUCATION SERVICE CO-OP	1,150,333	0.243422%	14,101,355	6,739,976	631,969
1321	WESTSIDE SCHOOL DISTRICT	569,462	0.120504%	6,980,747	3,336,564	312,850
1330	GUY FENTER EDUCATION SERVICE CO-OP	467,244	0.098874%	5,727,709	2,737,653	256,694
1332	NORTHCENTRAL ARKANSAS EDUCATION SERVICE CO-OP	443,339	0.093815%	5,434,668	2,597,589	243,561
1333	BUFFALO ISLAND CENTRAL SCHOOL DISTRICT	658,084	0.139257%	8,067,120	3,855,813	361,538
1335	RECTOR SCHOOL DISTRICT	569,791	0.120574%	6,984,785	3,338,493	313,031
1336	OZARKS UNLIMITED RESOURCE EDUCATIONAL SERVICE CO-OP	589,774	0.124802%	7,229,738	3,455,573	324,009
1337	NORTHEAST ARKANSAS EDUCATION CO-OP	487,266	0.103110%	5,973,152	2,854,967	267,694
1338	DAWSON EDUCATION SERVICE CO-OP	1,404,159	0.297134%	17,212,882	8,227,181	771,416
1339	ARCH FORD EDUCATION SERVICE CO-OP	3,121,994	0.660646%	38,270,953	18,292,235	1,715,158
1342	WESTERN YELL COUNTY SCHOOL DISTRICT	322,856	0.068320%	3,957,726	1,891,661	177,370
1343	NEVADA SCHOOL DISTRICT	426,235	0.090196%	5,224,998	2,497,374	234,164
1344	PARAGOULD SCHOOL DISTRICT	2,672,664	0.565563%	32,762,851	15,659,546	1,468,306
1345	WILBUR D MILLS EDUCATION SERVICE CO-OP	524,501	0.110990%	6,429,597	3,073,132	288,150
1346	IZARD COUNTY CONSOLIDATED SCHOOL DISTRICT	484,330	0.102489%	5,937,159	2,837,763	266,081
1347	MIDLAND SCHOOL DISTRICT	527,255	0.111573%	6,463,360	3,089,270	289,663
1348	RIVERSIDE SCHOOL DISTRICT	687,482	0.145478%	8,427,498	4,028,062	377,688
1349	ARKANSAS RIVER EDUCATION SERVICE CO-OP	724,282	0.153265%	8,878,611	4,243,679	397,905
1350	GREAT RIVERS EDUCATION SERVICE CO-OP	437,560	0.092592%	5,363,823	2,563,728	240,386
1351	NORTHWEST ARKANSAS EDUCATION SERVICE CO-OP	650,092	0.137566%	7,969,156	3,808,990	357,147
1353	DEQUEEN-MENA EDUCATION SERVICE	785,607	0.166242%	9,630,359	4,602,989	431,596
1354	CROWLEY'S RIDGE EDUCATIONAL SERVICE CO-OP	771,505	0.163258%	9,457,493	4,520,365	423,849





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				1% Decrease 6.25%	Current Single Discount Rate 7.25%	1% Increase 8.25%
1355	SOUTH CENTRAL SERVICE CO-OP	\$ 358,757	0.075917%	\$ 4,397,817	\$ 2,102,010	\$ 197,093
1359	CONWAY VOCATIONAL CENTER	209,567	0.044347%	2,568,978	1,227,885	115,132
1362	JONESBORO VOCATIONAL CENTER	160,607	0.033986%	1,968,804	941,022	88,234
1363	MONTICELLO VOCATIONAL CENTER	67,891	0.014366%	832,243	397,784	37,298
1364	EAST POINSETT COUNTY SCHOOL DISTRICT	598,970	0.126748%	7,342,473	3,509,456	329,062
1365	NORTH CENTRAL CAREER CENTER	20,059	0.004245%	245,892	117,528	11,020
1366	RIVER VALLEY CAREER ACADEMY	-	0.000000%	-	-	-
1371	METROPOLITAN VOCATIONAL CENTER	225,241	0.047663%	2,761,120	1,319,723	123,743
1372	TEXARKANA CAREER AND TECHNOLOGICAL CENTER	-	0.000000%	-	-	-
1373	WARREN VOCATIONAL CENTER	73,801	0.015617%	904,688	432,410	40,545
1991	CENTERPOINT SCHOOL DISTRICT	941,837	0.199302%	11,545,505	5,518,365	517,425
2000	ARKANSAS ARTS ACADEMY CHARTER	714,850	0.151269%	8,762,985	4,188,414	392,724
2001	ACADEMICS PLUS CHARTER SCHOOL	974,837	0.206285%	11,950,039	5,711,719	535,555
2002	KIPP DELTA COLLEGE PREPARATORY CHARTER	1,439,027	0.304513%	17,640,313	8,431,479	790,571
2003	IMBODEN AREA CHARTER SCHOOL	48,663	0.010298%	596,532	285,122	26,734
2006	HAAS HALL ACADEMY CHARTER - FAYETTEVILLE	812,189	0.171867%	9,956,215	4,758,738	446,200
2007	LISA ACADEMY CHARTER	2,348,102	0.496882%	28,784,199	13,757,884	1,289,998
2008	ARKANSAS VIRTUAL ACADEMY CHARTER	979,515	0.207275%	12,007,381	5,739,126	538,125
2012	COVENANT KEEPERS CHARTER SCHOOL	-	0.000000%	-	-	-
2016	E-STEM PUBLIC CHARTER SCHOOL	2,221,415	0.470074%	27,231,215	13,015,609	1,220,399
2019	LITTLE ROCK PREPARATORY ACADEMY	-	0.000000%	-	-	-
2020	JACKSONVILLE LIGHTHOUSE CHARTER SCHOOL	565,435	0.119652%	6,931,390	3,312,972	310,638
2022	PINE BLUFF LIGHTHOUSE CHARTER SCHOOL	202,843	0.042924%	2,486,556	1,188,491	111,438
2023	SIA TECH LITTLE ROCK CHARTER	55,956	0.011841%	685,936	327,854	30,741
2024	NORTHWEST ARKANSAS CLASSICAL ACADEMY CHARTER	600,060	0.126979%	7,355,832	3,515,841	329,660
2025	PREMIER HIGH SCHOOL OF LITTLE ROCK CHARTER	73,850	0.015628%	905,296	432,701	40,572
2026	QUEST MIDDLE CHARTER SCHOOL - PINE BLUFF	-	0.000000%	-	-	-
2027	EXALT ACADEMY CHARTER SCHOOL	342,626	0.072503%	4,200,080	2,007,498	188,232
2028	QUEST MIDDLE CHARTER SCHOOL - WEST LITTLE ROCK	-	0.000000%	-	-	-
2029	CAPITAL CITY LIGHTHOUSE CHARTER SCHOOL	138,738	0.029358%	1,700,725	812,890	76,220
2030	OZARK MONTESSORI ACADEMY CHARTER - SPRINGDALE	-	0.000000%	-	-	-
2031	ROCKBRIDGE MONTESSORI CHARTER SCHOOL	-	0.000000%	-	-	-
2032	HAAS HALL ACADEMY - BENTONVILLE CHARTER	-	0.000000%	-	-	-
2033	FUTURE SCHOOL OF FT. SMITH CHARTER	180,605	0.038218%	2,213,948	1,058,193	99,221
2034	ARKANSAS CONNECTIONS ACADEMY CHARTER	748,661	0.158424%	9,177,463	4,386,520	411,299
2035	THE EXCEL CENTER CHARTER AT GOODWILL	99,019	0.020953%	1,213,825	580,168	54,399
2036	FRIENDSHIP ASPIRE ACADEMY - PINE BLUFF	211,680	0.044794%	2,594,879	1,240,265	116,293
2037	SOUTHEAST ARKANSAS PREPARTORY HIGH SCHOOL	679	0.000144%	8,318	3,976	373
2038	SCHOLARMADE ACHIEVEMENT PLACE	297,790	0.063015%	3,650,456	1,744,796	163,599
2039	FRIENDSHIP ASPIRE ACADEMY - LITTLE ROCK	153,032	0.032383%	1,875,945	896,639	84,073
2040	PREMIER HIGH SCHOOL OF NORTH LITTLE ROCK CHARTER	36,607	0.007746%	448,750	214,487	20,111
2041	HOPE ACADEMY OF NORTHWEST ARKANSAS	94,829	0.020067%	1,162,461	555,617	52,097
2042	FRIENDSHIP ASPIRE - SOUTHEAST PINE BLUFF	51,367	0.010870%	629,685	300,968	28,220
4857	ARKANSAS ACTIVITIES ASSOCIATION	163,464	0.034591%	2,003,826	957,762	89,804
6864	ARKANSAS EASTER SEALS	180	0.000038%	2,212	1,057	99
6870	ARKANSAS SCHOOL BOARDS ASSOCIATION	8,066	0.001707%	98,874	47,258	4,431
6873	FIRST STUDENT	8,909	0.001885%	109,211	52,199	4,894
6875	ARKANSAS ASSOCIATION EDUCATIONAL ADMINISTRATORS	77,598	0.016421%	951,238	454,660	42,631
9492	BOSTON MOUNTAIN EDUCATIONAL CO-OP	98,028	0.020744%	1,201,673	574,359	53,854
1-005	UNIVERSITY OF ARKANSAS - MONTICELLO	82,809	0.017523%	1,015,109	485,188	45,493



# Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2021

Employer ID	Employer Name	Employer Contributions	Employer Allocation Percentage	Net Pension Liability		
				1% Decrease	Current Single Discount Rate	1% Increase
				6.25%	7.25%	8.25%
1-006	UNIVERSITY OF ARKANSAS - PINE BLUFF	\$ 12,351	0.002614%	\$ 151,400	\$ 72,364	\$ 6,785
1-008	ARKANSAS SCHOOL FOR THE BLIND	554,387	0.117314%	6,795,957	3,248,240	304,569
1-016	ARKANSAS SCHOOL FOR THE DEAF	839,635	0.177675%	10,292,665	4,919,549	461,278
1-017	ARKANSAS DEPARTMENT OF EDUCATION	2,768,261	0.585792%	33,934,725	16,219,663	1,520,825
1-025	HENDERSON STATE UNIVERSITY	86,583	0.018322%	1,061,377	507,303	47,567
1-028	ARKANSAS STATE UNIVERSITY- BEEBE	147,754	0.031266%	1,811,241	865,713	81,173
1-029	ARKANSAS STATE UNIVERSITY- NEWPORT	91,335	0.019327%	1,119,628	535,145	50,177
1-045	ARKANSAS TECH UNIVERSITY	453,910	0.096052%	5,564,250	2,659,526	249,368
1-051	SOUTHERN ARKANSAS UNIVERSITY	373,259	0.078985%	4,575,590	2,186,979	205,060
1-052	ARKANSAS STATE UNIVERSITY- MT. HOME	8,498	0.001798%	104,169	49,789	4,668
1-053	ARKANSAS STATE UNIVERSITY	518,320	0.109682%	6,353,822	3,036,914	284,754
1-054	UNIVERSITY OF CENTRAL ARKANSAS	1,174,293	0.248492%	14,395,071	6,880,362	645,132
1-115	ARKANSAS DEPARTMENT OF CAREER EDUCATION (REHAB)	1,047,263	0.221612%	12,837,874	6,136,074	575,344
1-197	SOUTHEAST ARKANSAS COLLEGE	233,094	0.049325%	2,857,377	1,365,731	128,057
1-202	ARKANSAS TEACHER RETIREMENT SYSTEM	649,123	0.137361%	7,957,271	3,803,309	356,614
1-220	U OF A COMMUNITY COLLEGE - MORRILTON	154,698	0.032736%	1,896,367	906,400	84,988
1-224	ARKANSAS EDUCATIONAL TV NETWORK	644,287	0.136338%	7,897,989	3,774,975	353,958
1-249	U OF A COMMUNITY COLLEGE - HOPE	66,513	0.014075%	815,353	389,711	36,541
1-254	PHILLIPS COMMUNITY COLLEGE - U OF A	7,372	0.001560%	90,364	43,191	4,050
1-256	UNIVERSITY OF ARKANSAS - FORT SMITH	42,839	0.009065%	525,145	251,002	23,535
1-268	SOUTHERN ARKANSAS UNIVERSITY TECH	142,590	0.030174%	1,747,940	835,457	78,336
1-274	CROWLEYS RIDGE TECHNICAL INSTITUTE	-	0.000000%	-	-	-
1-290	PULASKI TECHNICAL COLLEGE	429,289	0.090842%	5,262,443	2,515,272	235,843
1-291	COLLEGE OF THE OUACHITAS	179,290	0.037940%	2,197,823	1,050,486	98,498
1-294	ARKANSAS DEPARTMENT OF CAREER EDUCATION (WORKFORCE)	253,062	0.053551%	3,102,166	1,482,731	139,027
1-295	BLACK RIVER TECHNICAL COLLEGE	179,290	0.037940%	2,197,827	1,050,488	98,498
1-314	OZARKA COLLEGE	71,419	0.015113%	875,490	418,455	39,236
1-315	RICH MOUNTAIN COMMUNITY COLLEGE	96,436	0.020407%	1,182,166	565,036	52,980
1-318	U OF A COMMUNITY COLLEGE - BATESVILLE	106,039	0.022439%	1,299,885	621,301	58,256
1-320	PHILLIPS COMMUNITY COLLEGE - DEWITT	11,223	0.002375%	137,577	65,757	6,166
1-321	NORTHWEST TECHNICAL INSTITUTE	289,817	0.061328%	3,552,718	1,698,080	159,219
1-327	COSSATOT COMMUNITY COLLEGE - U OF A	96,924	0.020510%	1,188,148	567,895	53,248
1-328	ARKANSAS CORRECTIONAL SCHOOL	707,141	0.149638%	8,668,484	4,143,245	388,488
1-329	NORTH ARKANSAS COLLEGE	460,194	0.097382%	5,641,289	2,696,348	252,821
1-330	NATIONAL PARK COMMUNITY COLLEGE	221,168	0.046801%	2,711,191	1,295,859	121,505
1-331	EAST ARKANSAS COMMUNITY COLLEGE	131,960	0.027924%	1,617,636	773,176	72,496
1-335	ARKANSAS NORTHEASTERN COLLEGE	320,050	0.067726%	3,923,328	1,875,220	175,829
1-344	SOUTH ARKANSAS COMMUNITY COLLEGE	225,061	0.047625%	2,758,912	1,318,668	123,644
1-364	ARKANSAS STATE UNIVERSITY- MID SOUTH CC	36,081	0.007635%	442,294	211,402	19,822
1-386	RIVERSIDE VOCATIONAL TECHNICAL SCHOOL	144,427	0.030562%	1,770,453	846,217	79,345
1-388	NORTHWEST ARKANSAS COMMUNITY COLLEGE	393,100	0.083184%	4,818,819	2,303,234	215,961
1-389	UNIVERSITY OF ARKANSAS - FAYETTEVILLE	91,452	0.019352%	1,121,059	535,829	50,242
1-390	UNIVERSITY OF ARKANSAS - LITTLE ROCK	13,558	0.002869%	166,197	79,436	7,448
1-391	ARKANSAS DEPARTMENT OF HIGHER EDUCATION	96,635	0.020449%	1,184,604	566,201	53,089
1-392	SOUTH ARKANSAS DEVELOPMENTAL CENTER	356,148	0.075365%	4,365,839	2,086,725	195,660
1-399	ARKANSAS SCHOOL FOR MATH, SCIENCES & ARTS	76,847	0.016262%	942,027	450,257	42,218
1-400	UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES	11,634	0.002462%	142,618	68,167	6,392
1-401	ARKANSAS ECONOMIC DEVELOPMENT COMMISSION	-	0.000000%	-	-	-
1-402	UNIVERSITY OF ARKANSAS COOPERATIVE EXTENSION	36,352	0.007692%	445,617	212,990	19,971
1-403	DHS-DIVISION OF YOUTH SERVICES	4,197	0.000888%	51,450	24,591	2,306
1-404	APARTMENT DEPARTMENT OF WORKFORCE SERVICES	105,333	0.022289%	1,291,221	617,160	57,868
1-405	ARKANSAS DEPARTMENT OF COMMERCE	102,924	0.021780%	1,261,695	603,048	56,544
1-406	ARKANSAS DEPARTMENT OF EDUCATION	390,037	0.082536%	4,781,268	2,285,286	214,278
1-407	ARKANSAS DEPARTMENT OF PUBLIC SAFETY	8,292	0.001755%	101,651	48,586	4,556
1-409	ARKANSAS DEPARTMENT OF HEALTH	12,246	0.002591%	150,122	71,753	6,728
		<u>472,567,147</u>	<u>100.000000%</u>	<u>5,792,963,493</u>	<u>2,768,842,672</u>	<u>259,618,489</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, 2021

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	
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Resources	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Resources	Total Deferred Inflows of Resources	Proportionate Share of Plan		Proportionate Share of Contributions
106	Cotter Public Schools	\$ 177,564	\$ -	\$ 1,051,533	\$ 163,823	\$ 1,392,920	\$ 30,169	\$ 2,891,418	\$ -	\$ 20,580	\$ 2,942,168	\$ 317,111	\$ 34,144	\$ 351,254
108	Rogers Public Schools	4,284,916	-	25,375,211	2,760,977	32,421,104	728,022	69,774,661	-	2,022,097	72,524,780	7,652,398	344,509	7,996,907
109	Gravette School District	516,320	-	3,057,638	237,748	3,811,706	87,725	8,407,642	-	5,323	8,500,689	922,091	131,174	1,053,266
110	Siloam Springs School District	1,154,957	-	6,839,637	789,950	8,784,543	196,231	18,807,069	-	390,110	19,393,410	2,062,628	328,145	2,390,773
111	Hermitage Public School District	121,486	-	719,439	47,211	888,136	20,641	1,978,254	-	224,533	2,223,427	216,961	(30,155)	186,806
113	Warren School District	395,714	-	2,343,415	477,361	3,216,490	67,233	6,443,728	-	391,461	6,902,423	706,703	(20,484)	686,219
115	Berryville Public Schools	520,723	-	3,083,716	903,970	4,508,409	88,473	8,479,348	-	196,649	8,764,470	929,956	154,760	1,084,716
116	Lakeside School District	273,272	-	1,618,310	36,782	1,928,364	46,430	4,449,896	-	767,246	5,263,572	488,034	(334,168)	153,866
117	Gurdon Public Schools	202,950	-	1,201,869	61,547	1,466,366	34,482	3,304,800	-	161,289	3,500,570	362,447	(112,541)	249,907
119	Arkadelphia Public Schools	417,835	-	2,474,411	70,542	2,962,788	70,992	6,803,931	-	2,718,965	9,593,887	746,208	(650,175)	96,033
121	Woodlawn School District	129,414	-	766,387	24,551	920,352	21,988	2,107,348	-	64,353	2,193,689	231,119	10,003	241,123
123	Magnolia School District	786,331	-	4,656,642	707,061	6,150,035	133,600	12,804,451	-	385,034	13,323,085	1,404,303	118,546	1,522,849
125	Alma School District	847,442	-	5,018,539	496,988	6,362,969	143,983	13,799,564	-	211,178	14,154,725	1,513,440	154,616	1,668,056
126	Mountainburg Public Schools	177,510	-	1,051,213	37,915	1,266,639	30,160	2,890,540	-	129,586	3,050,286	317,014	(28,937)	288,078
129	Greenbrier Public Schools	915,888	-	5,423,878	631,089	6,970,855	155,613	14,914,131	-	30,867	15,100,611	1,635,678	317,564	1,953,242
130	Ozark Public Schools	455,401	-	2,696,876	-	3,152,277	77,374	7,415,648	-	242,963	7,735,985	813,297	(90,879)	722,417
131	Cutter Morning Star Public Schools	127,307	-	753,913	73,932	955,152	21,630	2,073,046	-	133,427	2,228,104	227,357	(21,966)	205,391
132	Lakeside School District	883,872	-	5,234,277	826,476	6,944,624	150,173	14,392,782	-	-	14,542,955	1,578,500	508,163	2,086,662
133	Fountain Lake School District	375,351	-	2,222,822	414,428	3,012,601	63,773	6,112,133	-	310,614	6,486,520	670,336	(28,816)	641,520
134	Hot Springs School District	1,112,979	-	6,591,048	3,947,186	11,651,214	189,099	18,123,521	-	1,305,910	19,618,530	1,987,661	(90,287)	1,897,374
135	Jessieville Public School District	231,044	-	1,368,237	476,604	2,075,884	39,255	3,762,264	-	334,043	4,135,562	412,619	26,059	438,678
136	Lake Hamilton School District	1,150,005	-	6,810,314	1,463,790	9,424,110	195,390	18,726,441	-	84,541	19,006,372	2,053,785	360,416	2,414,201
139	Sheridan School District	964,709	-	5,712,994	574,965	7,252,668	163,907	15,709,120	-	922,792	16,795,819	1,722,867	(69,107)	1,653,760
141	Hope Public Schools	580,264	-	3,436,317	28,615	4,045,196	98,589	9,448,900	-	1,099,349	10,646,838	1,036,289	(380,249)	656,040
143	Spring Hill School District	148,345	-	878,496	384,367	1,411,208	25,204	2,415,616	-	-	2,440,820	264,928	97,281	362,209
144	Bismarck School District	234,553	-	1,389,021	8,777	1,632,351	39,851	3,819,415	-	241,840	4,101,107	418,887	(60,705)	358,182
145	Mineral Springs School District	185,901	-	1,100,902	132,211	1,419,014	31,585	3,027,171	-	87,445	3,146,200	331,999	95,835	427,834
150	Jackson County School District	226,091	-	1,338,908	126,647	1,691,647	38,414	3,681,620	-	62,191	3,782,225	403,774	48,490	452,264
153	White Hall School District	688,725	-	4,078,619	303,199	5,070,543	117,017	11,215,049	-	686,066	12,018,132	1,229,988	(267,840)	962,148
154	Watson Chapel School District	555,841	-	3,291,682	92,394	3,939,917	94,439	9,051,195	-	2,459,025	11,604,659	992,672	(580,205)	412,467
159	Dollarway School District	339,386	-	2,009,842	118,801	2,468,029	57,663	5,526,497	-	260,214	5,844,374	606,108	(363,899)	242,209
161	Clarksville School District	727,030	-	4,305,462	893,403	5,925,895	123,525	11,838,805	-	149,412	12,111,742	1,298,398	150,478	1,448,876
163	Lamar School District	323,344	-	1,914,838	427,182	2,665,364	54,937	5,265,265	-	-	5,320,202	577,458	156,933	734,390
165	Hoxie Public Schools	204,314	-	1,209,946	6,930	1,421,191	34,714	3,327,009	-	491,654	3,853,377	364,883	(144,538)	220,345
172	Lee County School District	175,757	-	1,040,831	2,732	1,219,321	29,862	2,861,992	-	1,314,934	4,206,787	313,883	(455,507)	(141,623)
178	Ashdown School District	343,168	-	2,032,238	29,872	2,405,278	58,306	5,588,080	-	550,991	6,197,376	612,862	(184,629)	428,232
180	Booneville School District	320,181	-	1,896,106	175,041	2,391,328	54,400	5,213,756	-	199,987	5,468,143	571,808	(60,283)	511,526
181	Magazine School District	146,079	-	865,075	73,434	1,084,588	24,819	2,378,713	-	170,386	2,573,918	260,881	(7,365)	253,516
182	Flippin School District	219,685	-	1,300,971	33,152	1,553,808	37,325	3,577,303	-	148,825	3,763,453	392,334	(51,941)	340,392
184	Texarkana School District	1,119,909	-	6,632,088	24,743	7,776,740	190,277	18,236,367	-	1,563,443	19,990,087	2,000,038	(607,955)	1,392,083



# Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2021

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	
		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 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		Total Employer Pension Expense
185	Osceola School District	\$ 373,276	\$ -	\$ 2,210,534	\$ 1,236,690	\$ 3,820,500	\$ 63,421	\$ 6,078,343	\$ -	\$ 439,300	\$ 6,581,065	\$ 666,630	\$ 145,278	\$ 811,908
186	Mount Ida Public Schools	125,267	-	741,828	61,587	928,681	21,283	2,039,816	-	169,420	2,230,520	223,713	(6,536)	217,177
188	Prescott Public Schools	247,810	-	1,467,525	369,354	2,084,688	42,104	4,035,278	-	213,157	4,290,539	442,561	33,901	476,463
192	Perryville School District	219,639	-	1,300,701	15,765	1,536,106	37,318	3,576,561	-	285,066	3,898,945	392,252	(116,315)	275,937
195	Marvell - Elaine School District	104,071	-	616,309	14,349	734,729	17,682	1,694,675	-	924,454	2,636,811	185,860	(335,383)	(149,523)
196	Helena-West Helena Schools	337,872	-	2,000,876	-	2,338,748	57,406	5,501,842	-	1,765,421	7,324,669	603,404	(784,495)	(181,092)
197	Kirby School District	102,557	-	607,341	279,571	989,470	17,425	1,670,017	-	7,795	1,695,237	183,156	50,384	233,540
203	Marked Tree School District	126,143	-	747,015	185,772	1,058,930	21,432	2,054,080	-	355,433	2,430,945	225,277	(79,847)	145,430
208	Mena Public Schools	396,808	-	2,349,893	29,551	2,776,252	67,419	6,461,540	-	392,724	6,921,683	708,657	(228,915)	479,742
209	Russellville School District	1,583,170	-	9,375,509	1,471,685	12,430,364	268,986	25,780,001	-	25,966	26,074,954	2,827,371	328,455	3,155,825
210	Little Rock School District	7,475,765	-	44,271,371	-	51,747,136	1,270,159	121,733,762	-	12,677,393	135,681,314	13,350,910	(7,199,642)	6,151,268
211	Pulaski County Special School District	4,065,911	-	24,078,267	1,000,973	29,145,151	690,813	66,208,430	-	4,335,331	71,234,573	7,261,279	(5,701,218)	1,560,061
212	North Little Rock School District	2,603,770	-	15,419,486	1,246,370	19,269,626	442,390	42,399,230	-	906,544	43,748,164	4,650,052	316,867	4,966,919
213	Forrest City School District	575,754	-	3,409,608	-	3,985,362	97,823	9,375,459	-	3,416,204	12,889,486	1,028,235	(1,369,174)	(340,939)
214	Bauxite School District	373,187	-	2,210,005	394,283	2,977,475	63,406	6,076,891	-	95,727	6,236,023	666,471	85,023	751,494
215	Benton School District	1,249,098	-	7,397,140	1,552,724	10,198,963	212,226	20,340,045	-	85,110	20,637,382	2,230,754	337,204	2,567,958
216	Bryant Public Schools	2,378,356	-	14,084,590	3,025,644	19,488,590	404,091	38,728,643	-	2,285,799	41,418,534	4,247,487	1,216,120	5,463,607
219	Lavaca Public Schools	215,733	-	1,277,566	118,584	1,611,884	36,654	3,512,947	-	109,968	3,659,569	385,276	(7,439)	377,837
220	Hartford School District	-	-	-	-	-	-	-	-	-	-	-	(258,045)	(258,045)
221	Greenwood School District	969,660	-	5,742,311	157,196	6,869,166	164,749	15,789,733	-	470,999	16,425,480	1,731,708	66,898	1,798,605
222	Mansfield School District	216,588	-	1,282,634	105,150	1,604,372	36,799	3,526,880	-	249,791	3,813,471	386,804	(10,988)	375,815
224	Dequeen Public Schools	655,067	-	3,879,300	440,129	4,974,496	111,298	10,666,978	-	127,760	10,906,036	1,169,880	153,506	1,323,386
227	Strong-Huttig School District	104,035	-	616,093	62,205	782,332	17,676	1,694,081	-	76,919	1,788,676	185,795	(18,661)	167,134
228	Junction City School District	189,521	-	1,122,340	554,711	1,866,572	32,200	3,086,118	-	-	3,118,318	338,464	137,450	475,914
230	Shirley School District	90,804	-	537,741	-	628,545	15,428	1,478,636	-	485,586	1,979,650	162,166	(196,566)	(34,399)
232	Prairie Grove School District	466,579	-	2,763,077	226,979	3,456,635	79,273	7,597,680	-	101	7,677,055	833,261	105,098	938,358
233	Fayetteville Public Schools	3,293,865	-	19,506,223	3,945,187	26,745,275	559,639	53,636,602	-	2,057,702	56,253,943	5,882,488	1,582,216	7,464,705
234	Farmington Public Schools	579,442	-	3,431,444	157,030	4,167,916	98,449	9,435,503	-	546,233	10,080,185	1,034,820	86,292	1,121,112
235	Elkins School District	293,678	-	1,739,155	235,659	2,268,492	49,897	4,782,184	-	124,517	4,956,598	524,477	(57,355)	467,122
237	Lincoln Consolidated School District	270,166	-	1,599,921	-	1,870,087	45,902	4,399,330	-	288,828	4,734,060	482,488	(226,139)	256,349
238	Greenland School District	240,212	-	1,422,530	248,434	1,911,176	40,813	3,911,555	-	59,161	4,011,528	428,992	20,264	449,256
239	Springdale Public Schools	6,685,340	-	39,590,486	2,658,546	48,934,372	1,135,863	108,862,650	-	1,085,048	111,083,561	11,939,296	1,583,444	13,522,741
240	West Fork School District	241,488	-	1,430,087	-	1,671,574	41,030	3,932,335	-	326,744	4,300,109	431,271	(202,401)	228,870
242	Mc Crory School District	162,383	-	961,632	24,523	1,148,539	27,590	2,644,217	-	268,091	2,939,898	289,999	(57,339)	232,661
245	Danville Public Schools	226,339	-	1,340,376	100,199	1,666,914	38,456	3,685,655	-	275,829	3,999,940	404,217	(45,290)	358,927
246	Dardanelle Public Schools	562,741	-	3,332,543	327,980	4,223,264	95,612	9,163,551	-	98,348	9,357,511	1,004,994	94,692	1,099,686
250	Cossatot River School District	295,366	-	1,749,156	630,304	2,674,826	50,184	4,809,684	-	257,501	5,117,369	527,493	29,468	556,961
251	South Pike County School District	205,889	-	1,219,275	133,905	1,559,069	34,981	3,352,661	-	2,278	3,389,920	367,696	68,067	435,763
330	Monticello School District	456,915	-	2,705,844	43,562	3,206,322	77,631	7,440,307	-	1,344,619	8,862,558	816,001	(617,184)	198,817
331	Mammoth Spring School District	136,788	-	810,054	297,972	1,244,814	23,241	2,227,421	-	56,631	2,307,292	244,288	71,260	315,548



# Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2021

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 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	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			
333	Batesville School District	\$ 837,660	\$ -	\$ 4,960,609	\$ 25,740	\$ 5,824,010	\$ 142,321	\$ 13,640,274	\$ -	\$ 568,711	\$ 14,351,307	\$ 1,495,970	\$ (98,898)	\$ 1,397,073
335	Hackett School District	188,833	-	1,118,267	89,061	1,396,161	32,083	3,074,917	-	738,439	3,845,440	337,235	(22,241)	314,995
336	Beebe Public School District	831,376	-	4,923,397	573,964	6,328,737	141,254	13,537,952	-	860,619	14,539,825	1,484,748	(96,782)	1,387,966
337	Bald Knob Public Schools	306,014	-	1,812,209	453,934	2,572,157	51,993	4,983,063	-	667,909	5,702,965	546,508	(138,992)	407,515
350	Fort Smith Public Schools	4,425,723	-	26,209,068	337,543	30,972,334	751,946	72,067,532	-	842,767	73,662,245	7,903,864	(7,211)	7,896,653
351	El Dorado Public Schools	1,091,827	-	6,465,783	1,797,421	9,355,031	185,505	17,779,076	-	580,577	18,545,159	1,949,885	388,429	2,338,314
360	Heber Springs School District	385,964	-	2,285,671	127,445	2,799,079	65,577	6,284,949	-	1,120,785	7,471,311	689,289	(309,746)	379,543
365	Barton-Lexa School District	187,859	-	1,112,497	-	1,300,356	31,918	3,059,052	-	532,325	3,623,295	335,496	(160,603)	174,893
375	Earle School District	154,796	-	916,699	77,932	1,149,428	26,300	2,520,664	-	598,260	3,145,224	276,449	(224,485)	51,964
376	West Memphis School District	1,391,938	-	8,243,040	338,297	9,973,275	236,495	22,666,030	-	1,323,743	24,226,268	2,485,852	(482,255)	2,003,597
384	Hamburg School District	471,410	-	2,791,684	520,365	3,783,459	80,094	7,676,342	-	451,669	8,208,105	841,888	(170,354)	671,534
385	Bentonville Public Schools	5,139,364	-	30,435,240	6,614,383	42,188,987	873,196	83,688,310	-	-	84,561,506	9,178,350	3,847,496	13,025,846
386	Paris School District	304,600	-	1,803,834	261,624	2,370,058	51,753	4,960,035	-	76,262	5,088,049	543,982	40,742	584,724
393	Corning School District	209,975	-	1,243,467	122,214	1,575,656	35,675	3,419,184	-	309,125	3,763,984	374,992	(76,196)	298,796
394	Jonesboro Public Schools	1,796,507	-	10,638,891	2,501,015	14,936,413	305,233	29,253,943	-	-	29,559,176	3,208,368	1,309,575	4,517,943
395	Sloan-Hendrix School District	177,434	-	1,050,762	336,200	1,564,396	30,147	2,889,299	-	67,962	2,987,407	316,878	63,766	380,644
396	Camden-Fairview School District	690,545	-	4,089,400	710,664	5,490,609	117,326	11,244,694	-	479,567	11,841,587	1,233,240	7,060	1,240,300
404	Lonoke School District	437,707	-	2,592,095	340,519	3,370,322	74,368	7,127,530	-	513,968	7,715,867	781,698	(72,501)	709,197
416	Crossett School District	398,727	-	2,361,256	13,698	2,773,681	67,745	6,492,787	-	457,897	7,018,429	712,084	(180,355)	531,729
434	Riverview School District	364,062	-	2,155,970	261,359	2,781,391	61,855	5,928,309	-	403,140	6,393,305	650,176	(183,322)	466,854
443	Searcy School District	1,029,327	-	6,095,662	386,048	7,511,037	174,886	16,761,347	-	276,543	17,212,776	1,838,268	108,383	1,946,651
451	Harrison School District	719,470	-	4,260,690	697,081	5,677,241	122,240	11,715,693	-	368,742	12,206,676	1,284,896	62,111	1,347,007
453	Harrisburg School District	356,132	-	2,109,011	80,450	2,545,594	60,508	5,799,185	-	406,045	6,265,738	636,014	(112,970)	523,044
458	Harmony Grove School District	263,231	-	1,558,849	304,150	2,126,229	44,724	4,286,393	-	109,331	4,440,448	470,102	(7,705)	462,396
463	Clarendon School District	165,683	-	981,173	229,298	1,376,154	28,150	2,697,948	-	272,060	2,998,158	295,892	(20,053)	275,839
471	Norfolk School District	122,116	-	723,171	111,197	956,484	20,748	1,988,516	-	218,420	2,227,684	218,087	(58,431)	159,655
479	Conway Public Schools	2,722,910	-	16,125,035	1,005,830	19,853,775	462,632	44,339,290	-	364,394	45,166,316	4,862,824	235,456	5,098,280
480	Charleston Public Schools	232,418	-	1,376,375	119,150	1,727,942	39,489	3,784,642	-	151,822	3,975,952	415,073	47,766	462,839
484	Harmony Grove School District	288,982	-	1,711,348	102,632	2,102,962	49,099	4,705,724	-	113,120	4,867,943	516,091	59,329	575,420
486	Palestine-Wheatley School District	166,019	-	983,159	100,841	1,250,019	28,207	2,703,411	-	80,406	2,812,024	296,491	33,619	330,110
493	Hazen School District	144,801	-	857,509	8,687	1,010,996	24,602	2,357,906	-	193,618	2,576,127	258,599	(106,975)	151,624
501	Maynard School District	138,139	-	818,059	368,995	1,325,193	23,470	2,249,431	-	-	2,272,901	246,702	87,879	334,581
502	West Side School District	166,516	-	986,104	384,834	1,537,454	28,292	2,711,509	-	6,948	2,746,748	297,379	172,554	469,934
503	Malvern School District	518,640	-	3,071,382	29,987	3,620,009	88,119	8,445,431	-	630,618	9,164,169	926,236	(181,417)	744,819
512	Glen Rose School District	256,791	-	1,520,712	277,502	2,055,005	43,630	4,181,528	-	9,579	4,234,737	458,601	69,545	528,146
513	Waldron Public Schools	415,396	-	2,459,969	111,948	2,987,313	70,577	6,764,220	-	359,259	7,194,055	741,852	(103,610)	638,242
515	Nashville School District	491,273	-	2,909,315	870,556	4,271,144	83,469	7,999,793	-	628,511	8,711,773	877,361	(69,474)	807,888
521	Hampton School District	166,907	-	988,424	116,938	1,272,269	28,358	2,717,886	-	89,024	2,835,268	298,079	18,918	316,997
530	Mountain View School District	487,701	-	2,888,159	620,742	3,996,601	82,862	7,941,620	-	-	8,024,482	870,982	232,859	1,103,841
531	Drew Central School District	275,587	-	1,632,022	243,395	2,151,004	46,823	4,487,600	-	6,753	4,541,176	492,169	131,441	623,610



# Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2021

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	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense		
535	Mayflower School District	\$ 293,060	\$ -	\$ 1,735,500	\$ 278,753	\$ 2,307,314	\$ 49,792	\$ 4,772,135	\$ -	\$ 140,199	\$ 4,962,125	\$ 523,374	\$ 11,994	\$ 535,368
536	Southside Bee Branch School District	175,227	-	1,037,694	132,755	1,345,676	29,772	2,853,366	-	202,353	3,085,491	312,937	7,253	320,190
538	Gentry Public Schools	418,712	-	2,479,609	389,519	3,287,841	71,141	6,818,225	-	84,853	6,974,219	747,775	94,680	842,455
539	Fordyce Public Schools	221,156	-	1,309,685	649,925	2,180,767	37,575	3,601,264	-	467,354	4,106,193	394,961	91,652	486,613
545	Newport Special School District	302,813	-	1,793,254	256,210	2,352,277	51,449	4,930,942	-	413,739	5,396,130	540,791	(274,821)	265,970
547	Decatur Public Schools	161,022	-	953,573	69,329	1,183,924	27,358	2,622,056	-	127,286	2,776,700	287,569	14,517	302,086
548	Scranton School District	108,225	-	640,906	97,373	846,504	18,388	1,762,311	-	72,279	1,852,979	193,278	6,570	199,848
552	Cedarville Public School District	228,050	-	1,350,510	264,356	1,842,916	38,747	3,713,521	-	65,920	3,818,188	407,273	3,950	411,223
555	Concord School District	157,594	-	933,270	213,114	1,303,979	26,776	2,566,229	-	41,064	2,634,069	281,446	38,091	319,537
558	Pocahontas Public Schools	485,858	-	2,877,243	433,545	3,796,647	82,549	7,911,606	-	-	7,994,155	867,690	193,529	1,061,219
560	Van Buren School District	1,590,516	-	9,419,010	1,901,660	12,911,185	270,234	25,899,617	-	310,829	26,480,680	2,840,489	268,844	3,109,333
564	County Line Public Schools	129,726	-	768,234	326,852	1,224,812	22,041	2,112,427	-	60,322	2,194,790	231,676	80,219	311,895
565	Salem School District	200,589	-	1,187,884	218,842	1,607,315	34,081	3,266,346	-	70,980	3,371,407	358,230	65,188	423,419
566	Dierks Public Schools	146,161	-	865,565	29,908	1,041,634	24,833	2,380,060	-	92,200	2,497,094	261,028	(1,074)	259,954
569	Pottsville School District	444,142	-	2,630,205	455,070	3,529,418	75,461	7,232,322	-	112,108	7,419,891	793,191	136,952	930,143
571	Piggott School District	213,478	-	1,264,211	207,825	1,685,513	36,271	3,476,223	-	40,566	3,553,060	381,248	95,782	477,030
583	Hector School District	164,138	-	972,025	468,210	1,604,373	27,888	2,672,794	-	40,214	2,740,896	293,133	106,089	399,222
586	Blytheville Public Schools	549,663	-	3,255,095	-	3,804,757	93,390	8,950,591	-	2,143,940	11,187,920	981,638	(765,063)	216,576
592	Bearden School District	138,578	-	820,659	210,404	1,169,642	23,545	2,256,582	-	163,886	2,444,013	247,486	(2,724)	244,762
593	Pine Bluff School District	819,660	-	4,854,018	-	5,673,678	139,263	13,347,177	-	5,250,005	18,736,445	1,463,825	(2,345,588)	(881,763)
597	Marmaduke School District	190,093	-	1,125,730	161,048	1,476,872	32,298	3,095,441	-	157,843	3,285,581	339,486	(11,916)	327,570
601	Fouke School District	285,406	-	1,690,169	504,487	2,480,062	48,491	4,647,487	-	664,539	5,360,517	509,704	41,776	551,480
602	Horatio School District	213,047	-	1,261,659	16,207	1,490,912	36,197	3,469,205	-	111,741	3,617,143	380,478	(24,807)	355,672
606	England Public School District	201,861	-	1,195,416	291,635	1,688,911	34,297	3,287,055	-	43,771	3,365,123	360,501	48,806	409,307
607	Jasper School District	273,280	-	1,618,361	30,959	1,922,600	46,431	4,450,035	-	156,758	4,653,225	488,049	(58,193)	429,855
608	Trumann School District	370,863	-	2,196,245	748,741	3,315,849	63,011	6,039,053	-	557,419	6,659,483	662,321	(72,301)	590,021
622	Carlisle School District	171,137	-	1,013,468	127,775	1,312,379	29,077	2,786,751	-	88,819	2,904,647	305,631	10,884	316,515
623	Bradford School District	125,369	-	742,434	114,696	982,499	21,301	2,041,483	-	122,132	2,184,916	223,896	(13,138)	210,758
625	Huntsville School District	617,281	-	3,655,527	230,360	4,503,168	104,878	10,051,667	-	522,601	10,679,146	1,102,397	(13,677)	1,088,720
626	Yellville-Summit Public School	207,706	-	1,230,033	393,158	1,830,897	35,290	3,382,242	-	7,606	3,425,138	370,941	26,708	397,649
629	Brookland Public Schools	633,062	-	3,748,982	1,706,291	6,088,334	107,559	10,308,641	-	-	10,416,201	1,130,580	624,173	1,754,753
630	Brinkley Public Schools	131,087	-	776,294	42,758	950,138	22,272	2,134,588	-	468,902	2,625,762	234,107	(99,904)	134,203
637	Bay School District	149,345	-	884,420	112,219	1,145,984	25,374	2,431,905	-	115,500	2,572,779	266,714	(11,893)	254,822
645	Foreman Public Schools	129,996	-	769,837	314,959	1,214,792	22,087	2,116,833	-	111,869	2,250,789	232,159	27,808	259,968
651	Quitman Public Schools	161,970	-	959,183	110,544	1,231,697	27,519	2,637,483	-	169,528	2,834,530	289,261	(20,128)	269,133
656	Wynne Public Schools	719,972	-	4,263,663	346,598	5,330,233	122,326	11,723,869	-	332,897	12,179,092	1,285,792	(103,448)	1,182,344
657	Dumas Public Schools	376,739	-	2,231,044	33,009	2,640,791	64,009	6,134,739	-	376,364	6,575,112	672,815	(83,902)	588,913
658	Manila Public Schools	278,246	-	1,647,771	19,360	1,945,377	47,275	4,530,906	-	400,873	4,979,054	496,918	(65,647)	431,272
662	Clinton Public Schools	358,749	-	2,124,508	47,202	2,530,459	60,953	5,841,796	-	525,390	6,428,139	640,687	(347,851)	292,836
667	Greene County Tech School District	960,201	-	5,686,297	636,025	7,282,524	163,142	15,635,711	-	379,517	16,178,370	1,714,816	17,211	1,732,027



# Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2021

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 Resources	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Resources	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense
674	Augusta Public Schools	\$ 122,694	\$ -	\$ 726,591	\$ 50,693	\$ 899,978	\$ 20,846	\$ 1,997,919	\$ -	\$ 390,108	\$ 2,408,873	\$ 219,118	\$ (119,859)	\$ 99,259
675	Green Forest Public Schools	373,535	-	2,212,072	467,154	3,052,762	63,465	6,082,573	-	-	6,146,038	667,094	206,390	873,485
676	East End School District	167,331	-	990,933	154,896	1,313,159	28,430	2,724,784	-	58,623	2,811,838	298,835	59,008	357,844
677	Dover School District	338,972	-	2,007,388	47,859	2,394,219	57,593	5,519,750	-	232,139	5,809,482	605,368	(30,936)	574,431
682	Mountain Home Public Schools	944,568	-	5,593,721	416,222	6,954,512	160,486	15,381,152	-	237,140	15,778,778	1,686,897	(27,338)	1,659,559
687	Star City School District	362,643	-	2,147,568	3,782	2,513,993	61,614	5,905,204	-	452,361	6,419,180	647,642	(267,242)	380,400
693	Atkins Public Schools	256,930	-	1,521,537	26,099	1,804,566	43,653	4,183,796	-	133,466	4,360,916	458,850	(67,483)	391,366
696	Des Arc School District	141,428	-	837,532	89,146	1,068,105	24,029	2,302,976	-	53,165	2,380,171	252,574	(6,907)	245,667
698	Vilonia School District	801,778	-	4,748,118	37,832	5,587,728	136,225	13,055,982	-	1,402,511	14,594,718	1,431,889	(319,103)	1,112,786
702	Nettleton Public Schools	1,019,020	-	6,034,621	1,311,387	8,365,028	173,135	16,593,502	-	95,184	16,861,822	1,819,860	253,025	2,072,885
704	Omaha School District	119,306	-	706,529	50,084	875,920	20,271	1,942,756	-	83,209	2,046,235	213,068	3,419	216,487
705	Cabot Public Schools	2,711,618	-	16,058,162	719,312	19,489,092	460,713	44,155,407	-	868,329	45,484,450	4,842,657	106,214	4,948,872
714	Marion School District	972,817	-	5,761,009	1,640,663	8,374,489	165,285	15,841,147	-	2,476,121	18,482,553	1,737,347	(294,113)	1,443,234
715	Megehee Public Schools	336,529	-	1,992,922	427,983	2,757,434	57,178	5,479,971	-	403,725	5,940,874	601,005	(5,161)	595,844
719	Cave City School District	324,543	-	1,921,936	539,329	2,785,807	55,141	5,284,781	-	174,830	5,514,752	579,598	101,805	681,403
724	Pangburn School District	216,338	-	1,281,150	185,574	1,683,062	36,757	3,522,800	-	212,646	3,772,203	386,356	(25,960)	360,396
727	Calico Rock School District	114,713	-	679,330	192,203	986,246	19,490	1,867,965	-	51,397	1,938,852	204,865	37,600	242,466
731	Dewitt School District	326,887	-	1,935,822	66,926	2,329,635	55,539	5,322,964	-	41,323	5,419,826	583,786	3,078	586,863
732	Hughes School District	-	-	-	-	-	-	-	-	-	-	-	(298,985)	(298,985)
735	Alpena School District	145,017	-	858,788	500,084	1,503,889	24,639	2,361,425	-	78,765	2,464,829	258,985	101,426	360,411
736	Magnet Cove School District	181,608	-	1,075,478	387,561	1,644,647	30,856	2,957,260	-	36,130	3,024,246	324,332	131,754	456,086
746	Stuttgart School District	418,996	-	2,481,286	223,994	3,124,275	71,189	6,822,835	-	344,913	7,238,936	748,281	(60,699)	687,582
747	Valley Springs Public Schools	206,095	-	1,220,494	15,390	1,441,980	35,016	3,356,014	-	302,086	3,693,117	368,064	(79,977)	288,087
750	Ouachita Public Schools	119,946	-	710,318	244,818	1,075,082	20,379	1,953,175	-	90,090	2,063,644	214,211	33,449	247,660
753	Gosnell Public Schools	325,216	-	1,925,926	149,517	2,400,660	55,255	5,295,753	-	155,672	5,506,680	580,801	11,045	591,847
756	Mulberry-Pleasant View Bi-County Public Schools	134,680	-	797,575	282,648	1,214,903	22,883	2,193,105	-	-	2,215,988	240,524	129,423	369,948
757	Poyen School District	131,689	-	779,858	18,008	929,555	22,374	2,144,390	-	130,100	2,296,864	235,182	(27,151)	208,031
765	Eureka Springs Public Schools	210,688	-	1,247,692	83,905	1,542,285	35,797	3,430,800	-	1,854	3,468,450	376,266	9,608	385,874
771	Southside School District	488,323	-	2,891,843	925,152	4,305,319	82,968	7,951,752	-	-	8,034,720	872,093	326,926	1,199,018
779	Melbourne Public School District	219,501	-	1,299,884	115,937	1,635,322	37,294	3,574,313	-	149,283	3,760,890	392,006	(11,320)	380,686
780	Wonderview School District	125,152	-	741,146	197,284	1,063,582	21,264	2,037,942	-	269,696	2,328,902	223,507	48,740	272,248
794	Viola School District	120,048	-	710,924	89,683	920,655	20,397	1,954,840	-	34,366	2,009,603	214,393	7,134	221,528
795	Nemo Vista School District	148,935	-	881,989	132,426	1,163,350	25,305	2,425,222	-	120,996	2,571,522	265,981	15,844	281,825
813	Blevins School District	129,198	-	765,108	3,451	897,757	21,951	2,103,830	-	147,914	2,273,696	230,733	(62,399)	168,334
820	Parkers Chapel School District	190,553	-	1,128,453	118,724	1,437,730	32,376	3,102,927	-	89,255	3,225,228	340,307	59,989	400,296
847	Rose Bud School District	220,707	-	1,307,025	434,254	1,961,986	37,499	3,593,949	-	441,773	4,073,220	394,159	(4,547)	389,612
863	Valley View Public Schools	660,007	-	3,908,554	260,094	4,828,655	112,138	10,747,418	-	618,001	11,477,557	1,178,702	(112,006)	1,066,696
872	Smackover-Norphlet School District	309,852	-	1,834,940	277,747	2,422,539	52,645	5,045,566	-	332,022	5,430,233	553,362	(22,944)	530,418
873	Genoa Central School District	280,927	-	1,663,646	159,980	2,104,552	47,730	4,574,555	-	59,044	4,681,329	501,705	125,874	627,579
956	Bergman Public Schools	259,106	-	1,534,424	160,398	1,953,929	44,023	4,219,233	-	284,758	4,548,013	462,736	8,486	471,222





# Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2021

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 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 Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions		
957	Lead Hill School District	\$ 93,909	\$ -	\$ 556,128	\$ 194,586	\$ 844,624	\$ 15,955	\$ 1,529,196	\$ -	\$ 109,991	\$ 1,655,142	\$ 167,712	\$ 2,780	\$ 170,492
958	Dermott School District	115,171	-	682,039	22,379	819,589	19,568	1,875,415	-	248,820	2,143,803	205,682	(127,677)	78,005
963	Guy-Perkins School District	96,562	-	571,837	59,999	728,397	16,406	1,572,390	-	194,660	1,783,456	172,449	(104,907)	67,542
964	Mt. Vernon-Enola School Distri	127,375	-	754,314	26,792	908,482	21,642	2,074,151	-	151,229	2,247,021	227,478	(12,889)	214,589
965	Mountain Pine School District	173,171	-	1,025,515	439,396	1,638,082	29,422	2,819,876	-	-	2,849,299	309,264	216,338	525,602
973	Armored School District	125,287	-	741,950	136,513	1,003,750	21,287	2,040,152	-	420,338	2,481,776	223,750	(14,622)	209,127
987	White County Central Schools	184,575	-	1,093,048	153,056	1,430,678	31,360	3,005,573	-	256,049	3,292,982	329,630	(2,992)	326,638
990	Craighead County Sd Executive	-	-	-	-	-	-	-	-	-	-	-	(5,927)	(5,927)
1000	Lafayette County School District	191,609	-	1,134,704	194,379	1,520,692	32,555	3,120,116	-	56,954	3,209,625	342,193	382	342,575
1001	Cedar Ridge School District	239,578	-	1,418,778	260,686	1,919,042	40,705	3,901,238	-	268,351	4,210,295	427,861	(150,022)	277,839
1002	Cleveland County School District	238,833	-	1,414,363	262,037	1,915,233	40,578	3,889,098	-	623,571	4,553,248	426,529	(17,210)	409,319
1003	Deer/ Mt. Judea School District	108,898	-	644,891	155,216	909,005	18,502	1,773,269	-	260,396	2,052,166	194,480	(141,097)	53,383
1004	Emerson-Taylor-Bradley School	291,370	-	1,725,489	81,897	2,098,757	49,505	4,744,608	-	343,058	5,137,171	520,356	(31,179)	489,177
1005	Hillcrest School District	130,784	-	774,501	245,960	1,151,244	22,221	2,129,658	-	35,619	2,187,498	233,566	100,622	334,188
1006	Ouachita River School District	191,711	-	1,135,308	102,606	1,429,624	32,572	3,121,776	-	-	3,154,348	342,375	92,549	434,923
1008	Ozark Mountain School District	184,807	-	1,094,423	166,729	1,445,959	31,399	3,009,353	-	516,030	3,556,783	330,045	(132,240)	197,805
1009	Two Rivers School District	220,950	-	1,308,462	89,968	1,619,380	37,540	3,597,900	-	145,616	3,781,056	394,593	(44,538)	350,054
1010	Searcy County School District	248,313	-	1,470,505	138,098	1,856,917	42,189	4,043,474	-	106,840	4,192,503	443,460	2,519	445,979
1011	Lawrence County School District	228,918	-	1,355,648	36,940	1,621,505	38,894	3,727,648	-	10,356	3,776,898	408,822	15,097	423,920
1045	Highland Public School District	453,395	-	2,684,999	1,244,542	4,382,936	77,033	7,382,988	-	4,119	7,464,141	809,715	378,637	1,188,352
1074	Cross County School District	165,720	-	981,390	65,791	1,212,900	28,156	2,698,545	-	210,273	2,936,974	295,958	(31,453)	264,504
1091	Westside Consolidated School District	432,269	-	2,559,894	94,553	3,086,716	73,444	7,038,984	-	59,612	7,172,040	771,987	71,756	843,743
1092	Pea Ridge School District	562,779	-	3,332,768	608,503	4,504,049	95,618	9,164,170	-	-	9,259,788	1,005,062	450,606	1,455,669
1093	Jacksonville North Pulaski School District	1,024,405	-	6,066,509	3,014,164	10,105,078	174,050	16,681,187	-	1,019,803	17,875,039	1,829,476	4,882,293	6,711,769
1114	Rivercrest School District	327,466	-	1,939,247	559,762	2,826,474	55,638	5,332,380	-	43,653	5,431,671	584,818	132,422	717,241
1165	Caddo Hills School District	154,009	-	912,038	292,524	1,358,571	26,167	2,507,846	-	153,628	2,687,640	275,043	36,672	311,715
1293	South Conway County School District	594,908	-	3,523,037	781,882	4,899,827	101,077	9,687,355	-	41,038	9,829,470	1,062,442	222,134	1,284,576
1307	Southwest Arkansas Education Co-Op	112,071	-	663,684	269,859	1,045,614	19,041	1,824,944	-	282,048	2,126,033	200,147	51,954	252,101
1308	Southeast Arkansas Education Service Co-Op	342,921	-	2,030,772	846,688	3,220,381	58,263	5,584,050	-	703,276	6,345,589	612,420	33,827	646,246
1321	Westside School District	169,760	-	1,005,315	141,792	1,316,868	28,843	2,764,333	-	52,226	2,845,402	303,173	(26,332)	276,840
1330	Guy Fenter Education Service Co-Op	139,288	-	824,862	508,043	1,472,193	23,666	2,268,138	-	234,651	2,526,454	248,754	133,311	382,064
1332	Northcentral Arkansas Education Service Co-Op	132,162	-	782,660	311,072	1,225,894	22,455	2,152,095	-	252,310	2,426,860	236,027	(13,347)	222,680
1333	Buffalo Island Central School District	196,179	-	1,161,767	147,779	1,505,724	33,331	3,194,530	-	89,854	3,317,716	350,354	(52,321)	298,032
1335	Rector School District	169,858	-	1,005,897	453,953	1,629,708	28,859	2,765,932	-	31,073	2,825,864	303,348	104,123	407,471
1336	Ozarks Unlimited Resource Educational Service Co-Op	175,815	-	1,041,173	158,714	1,375,702	29,872	2,862,932	-	173,383	3,066,186	313,986	(3,861)	310,126
1337	Northeast Arkansas Education Co-Op	145,257	-	860,209	97,243	1,102,709	24,680	2,365,332	-	53,635	2,443,646	259,413	(6,257)	253,156
1338	Dawson Education Service Co-Op	418,588	-	2,478,871	966,336	3,863,795	71,120	6,816,195	-	3,944	6,891,258	747,553	517,593	1,265,146
1339	Arch Ford Education Service Co-Op	930,684	-	5,511,498	6,775,135	13,217,317	158,127	15,155,062	-	-	15,313,189	1,662,102	2,436,500	4,098,601
1342	Western Yell County School District	96,245	-	569,962	10,767	676,974	16,352	1,567,235	-	413,754	1,997,342	171,883	(113,482)	58,402
1343	Nevada School District	127,063	-	752,465	142,647	1,022,176	21,588	2,069,067	-	17,211	2,107,866	226,921	58,242	285,163



# Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2021

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	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Resources	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions		
1344	Paragould School District	\$ 796,736	\$ -	\$ 4,718,262	\$ 104,220	\$ 5,619,218	\$ 135,368	\$ 12,973,888	\$ -	\$ 388,054	\$ 13,497,310	\$ 1,422,886	\$ 86,657	\$ 1,509,543
1345	Wilbur D Mills Education Service Co-Op	156,357	-	925,943	258,983	1,341,282	26,566	2,546,081	-	43,398	2,616,045	279,236	95,726	374,962
1346	Izard County Consolidated School District	144,382	-	855,025	246,990	1,246,397	24,531	2,351,078	-	138,234	2,513,843	257,850	(116)	257,734
1347	Midland School District	157,178	-	930,805	213,159	1,301,141	26,705	2,559,451	-	22,932	2,609,088	280,703	70,010	350,713
1348	Riverside School District	204,942	-	1,213,666	134,572	1,553,180	34,820	3,337,237	-	94,066	3,466,124	366,005	(34,392)	331,613
1349	Arkansas River Education Service Co-Op	215,913	-	1,278,632	890,706	2,385,250	36,684	3,515,875	-	535,064	4,087,624	385,597	232,676	618,273
1350	Great Rivers Education Service Co-Op	130,439	-	772,458	227,228	1,130,125	22,162	2,124,041	-	213,446	2,359,649	232,950	43,323	276,273
1351	Northwest Arkansas Education Service Co-Op	193,796	-	1,147,659	663,840	2,005,295	32,927	3,155,737	-	140,369	3,329,033	346,099	309,406	655,505
1353	Dequeen-Mena Education Service	234,194	-	1,386,893	279,864	1,900,950	39,790	3,813,563	-	559,909	4,413,262	418,245	(33,922)	384,323
1354	Crowley'S Ridge Educational Service Co-Op	229,990	-	1,361,998	981,702	2,573,690	39,076	3,745,109	-	231,721	4,015,906	410,737	346,388	757,126
1355	South Central Service Co-Op	106,947	-	633,341	112,809	853,097	18,171	1,741,509	-	238,730	1,998,409	190,997	(6,387)	184,609
1359	Conway Vocational Center	62,473	-	369,965	3,002	435,440	10,614	1,017,299	-	285,434	1,313,348	111,570	(88,068)	23,503
1362	Jonesboro Vocational Center	47,878	-	283,532	47,690	379,100	8,135	779,634	-	70,628	858,397	85,505	12,777	98,282
1363	Monticello Vocational Center	20,239	-	119,853	4,507	144,599	3,439	329,563	-	98,217	431,219	36,144	(26,710)	9,434
1364	East Poinsett County School District	178,556	-	1,057,408	41,351	1,277,316	30,337	2,907,574	-	86,709	3,024,621	318,882	(32,354)	286,528
1365	North Central Career Center	5,980	-	35,412	16,806	58,197	1,016	97,372	-	71,969	170,357	10,679	(10,358)	321
1366	River Valley Career Academy	-	-	-	6,055	6,055	-	-	-	365,742	365,742	-	(91,286)	(91,286)
1371	Metropolitan Vocational Center	67,146	-	397,636	227,671	692,453	11,408	1,093,387	-	342,558	1,447,353	119,915	13,502	133,417
1372	Texarkana Career And Technological Center	-	-	-	-	-	-	-	-	337,817	337,817	-	(124,109)	(124,109)
1373	Warren Vocational Center	22,000	-	130,286	-	152,287	3,738	358,251	-	151,298	513,287	39,290	(69,637)	(30,346)
1991	Centerpoint School District	280,767	-	1,662,698	652,773	2,596,237	47,703	4,571,949	-	-	4,619,652	501,419	241,781	743,201
2000	Arkansas Arts Academy Charter	213,101	-	1,261,980	859,965	2,335,046	36,207	3,470,088	-	342,959	3,849,254	380,575	262,656	643,231
2001	Academics Plus Charter School	290,604	-	1,720,956	1,245,364	3,256,924	49,375	4,732,142	-	-	4,781,517	518,988	694,400	1,213,389
2002	Kipp Delta College Preparatory Charter	428,982	-	2,540,427	540,841	3,510,250	72,886	6,985,456	-	349,118	7,407,459	766,116	150,736	916,852
2003	Imboden Area Charter School	14,507	-	85,908	7,329	107,743	2,465	236,223	-	15,962	254,650	25,907	(692)	25,215
2006	Haas Hall Academy Charter - Fayetteville	242,118	-	1,433,820	2,465,052	4,140,990	41,137	3,942,600	-	314	3,984,051	432,397	928,304	1,360,701
2007	Lisa Academy Charter	699,982	-	4,145,286	5,941,119	10,786,388	118,929	11,398,366	-	-	11,517,295	1,250,093	2,203,304	3,453,397
2008	Arkansas Virtual Academy Charter	291,999	-	1,729,214	2,512,832	4,534,045	49,612	4,754,849	-	-	4,804,461	521,479	985,022	1,506,501
2012	Covenant Keepers Charter School	-	-	-	2,008	2,008	-	-	-	423,632	423,632	-	(155,818)	(155,818)
2016	E-Stem Public Charter School	662,217	-	3,921,637	4,399,168	8,983,021	112,513	10,783,394	-	-	10,895,907	1,182,647	1,810,794	2,993,442
2019	Little Rock Preparatory Academy	-	-	-	106,928	106,928	-	-	-	1,680,672	1,680,672	-	(410,679)	(410,679)
2020	Jacksonville Lighthouse Charter School	168,560	-	998,207	130,539	1,297,306	28,639	2,744,788	-	378,597	3,152,023	301,029	(80,832)	220,197
2022	Pine Bluff Lighthouse Charter School	60,469	-	358,095	166,682	585,246	10,274	984,661	-	288,224	1,283,159	107,991	13,582	121,573
2023	Sia Tech Little Rock Charter	16,681	-	98,783	23,997	139,461	2,834	271,626	-	172,358	446,818	29,790	(30,563)	(773)
2024	Northwest Arkansas Classical Academy Charter	178,881	-	1,059,332	1,122,808	2,361,022	30,393	2,912,864	-	12,039	2,955,296	319,463	419,873	739,336
2025	Premier High School Of Little Rock Charter	22,015	-	130,374	71,161	223,550	3,740	358,491	-	79,526	441,758	39,317	10,040	49,357
2026	Quest Middle Charter School - Pine Bluff	-	-	-	11,138	11,138	-	-	-	284,469	284,469	-	(89,965)	(89,965)
2027	Exalt Academy Charter School	102,139	-	604,864	1,034,709	1,741,712	17,354	1,663,206	-	-	1,680,560	182,409	385,310	567,719
2028	Quest Middle Charter School - West Little Rock	-	-	-	1,335	1,335	-	-	-	574,680	574,680	-	(154,304)	(154,304)
2029	Capital City Lighthouse Charter School	41,359	-	244,926	61,746	348,030	7,027	673,477	-	228,392	908,895	73,862	100,581	174,443



# Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2021

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 Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense
2030	Ozark Montessori Academy Charter - Springdale	\$ -	\$ -	\$ -	\$ 108,932	\$ 108,932	\$ -	\$ -	\$ -	\$ 760,931	\$ 760,931	\$ -	\$ (71,682)	\$ (71,682)
2031	Rockbridge Montessori Charter School	-	-	-	20,514	20,514	-	-	-	309,102	309,102	-	(36,359)	(36,359)
2032	Haas Hall Academy - Bentonville Charter	-	-	-	133,649	133,649	-	-	-	1,529,495	1,529,495	-	(166,719)	(166,719)
2033	Future School Of Ft. Smith Charter	53,839	-	318,836	418,859	791,535	9,148	876,710	-	885,857	96,151	256,875	353,027	
2034	Arkansas Connections Academy Charter	223,180	-	1,321,670	3,524,337	5,069,187	37,919	3,634,219	-	3,672,138	398,576	1,158,313	1,556,889	
2035	The Excel Center Charter At Goodwill	29,518	-	174,806	247,853	452,177	5,015	480,667	-	501,201	52,716	133,620	186,337	
2036	Friendship Aspire Academy - Pine Bluff	63,103	-	373,695	935,592	1,372,390	10,721	1,027,556	-	1,038,277	112,695	309,555	422,250	
2037	Southeast Arkansas Preparatory High School	202	-	1,198	259,739	261,139	34	3,294	-	546,949	361	(26,959)	(26,598)	
2038	Scholarmade Achievement Place	88,773	-	525,712	1,223,019	1,837,504	15,083	1,445,558	-	1,460,641	158,539	426,918	585,457	
2039	Friendship Aspire Academy - Little Rock	45,620	-	270,160	875,489	1,191,268	7,751	742,863	-	261,756	1,012,370	81,472	216,860	298,332
2040	Premier High School Of North Little Rock Charter	10,913	-	64,626	200,483	276,021	1,854	177,702	-	179,556	19,489	57,139	76,628	
2041	Hope Academy Of Northwest Arkansas	28,269	-	167,409	702,986	898,664	4,803	460,327	-	465,130	50,485	166,427	216,912	
2042	Friendship Aspire - Southeast Pine Bluff	15,313	-	90,683	380,796	486,791	2,602	249,351	-	251,953	27,347	90,151	117,498	
4857	Arkansas Activities Association	48,730	-	288,576	27,287	364,592	8,279	793,503	-	38,207	839,989	87,026	15,836	102,862
6864	Arkansas Easter Seals	54	-	319	-	372	9	876	-	117,982	118,867	96	(54,705)	(54,609)
6870	Arkansas School Boards Association	2,404	-	14,239	2,793	19,437	409	39,153	-	1,226	40,788	4,294	948	5,242
6873	First Student	2,656	-	15,728	7,590	25,974	451	43,247	-	9,810	53,508	4,743	583	5,326
6875	Arkansas Association Educational Administrators	23,132	-	136,990	174,490	334,613	3,930	376,684	-	7,603	388,218	41,312	40,462	81,774
9492	Boston Mountain Educational Co-Op	29,223	-	173,056	57,242	259,521	4,965	475,855	-	849,826	1,330,646	52,188	(284,395)	(232,206)
1-005	University Of Arkansas - Monticello	24,686	-	146,188	-	170,874	4,194	401,977	-	349,916	756,088	44,086	(171,585)	(127,499)
1-006	University Of Arkansas - Pine Bluff	3,682	-	21,803	1,421	26,906	626	59,953	-	9,285	69,864	6,575	(17,739)	(11,164)
1-008	Arkansas School For The Blind	165,266	-	978,703	104,505	1,248,475	28,079	2,691,157	-	461,889	3,181,125	295,147	(70,809)	224,338
1-016	Arkansas School For The Deaf	250,300	-	1,482,273	318,754	2,051,327	42,527	4,075,832	-	1,195,435	5,313,794	447,009	(184,967)	262,042
1-017	Arkansas Department Of Education	825,234	-	4,887,027	13,976	5,726,237	140,210	13,437,942	-	3,707,020	17,285,173	1,473,780	(1,204,084)	269,696
1-025	Henderson State University	25,811	-	152,852	-	178,663	4,385	420,299	-	337,689	762,373	46,095	(205,142)	(159,047)
1-028	Arkansas State University- Beebe	44,046	-	260,841	-	304,888	7,484	717,240	-	556,973	1,281,696	78,662	(302,081)	(223,419)
1-029	Arkansas State University- Newport	27,227	-	161,240	6,985	195,453	4,626	443,366	-	373,785	821,777	48,625	(132,630)	(84,005)
1-045	Arkansas Tech University	135,313	-	801,322	46,360	982,995	22,990	2,203,409	-	878,540	3,104,939	241,655	(302,187)	(60,532)
1-051	Southern Arkansas University	111,271	-	658,942	103,757	873,970	18,905	1,811,905	-	427,270	2,258,081	198,717	(101,287)	97,430
1-052	Arkansas State University- Mt. Home	2,533	-	15,002	1,152	18,687	430	41,250	-	58,116	99,797	4,524	(39,244)	(34,720)
1-053	Arkansas State University	154,514	-	915,030	-	1,069,544	26,252	2,516,075	-	1,254,820	3,797,147	275,946	(562,035)	(286,089)
1-054	University Of Central Arkansas	350,064	-	2,073,071	-	2,423,135	59,477	5,700,360	-	1,098,092	6,857,929	625,176	(616,848)	8,328
1-115	Arkansas Department Of Career Education (Rehab)	312,195	-	1,848,815	91,788	2,252,798	53,043	5,083,719	-	3,124,459	8,261,221	557,547	(695,026)	(137,480)
1-197	Southeast Arkansas College	69,487	-	411,498	-	480,985	11,806	1,131,504	-	668,668	1,811,978	124,095	(218,407)	(94,312)
1-202	Arkansas Teacher Retirement System	193,507	-	1,145,947	22,468	1,361,922	32,878	3,151,030	-	245,230	3,429,138	345,583	(15,282)	330,301
1-220	U Of A Community College - Morrilton	46,116	-	273,101	-	319,217	7,835	750,950	-	502,267	1,261,052	82,359	(214,036)	(131,677)
1-224	Arkansas Educational Tv Network	192,066	-	1,137,410	235,642	1,565,117	32,633	3,127,555	-	255,041	3,415,228	343,008	(46,084)	296,925
1-249	U Of A Community College - Hope	19,828	-	117,421	-	137,249	3,369	322,875	-	260,985	587,229	35,411	(116,521)	(81,110)
1-254	Phillips Community College -U Of A	2,198	-	13,014	-	15,211	373	35,784	-	90,498	126,655	3,925	(96,973)	(93,048)
1-256	University Of Arkansas - Fort Smith	12,771	-	75,628	-	88,398	2,170	207,954	-	228,621	438,745	22,807	(129,066)	(106,259)



# Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2021

Employer ID	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense
1-268	Southern Arkansas University Tech	\$ 42,507	\$ -	\$ 251,725	\$ -	\$ 294,232	\$ 7,222	\$ 692,173	\$ -	\$ 623,180	\$ 1,322,575	\$ 75,913	\$ (269,616)	\$ (193,703)
1-274	Crowleys Ridge Technical Institute	-	-	-	-	-	-	-	-	164,106	164,106	-	(113,419)	(113,419)
1-290	Pulaski Technical College	127,974	-	757,858	-	885,832	21,743	2,083,895	-	1,799,053	3,904,691	228,547	(759,107)	(530,560)
1-291	College Of The Ouachitas	53,447	-	316,514	28,291	398,253	9,081	870,324	-	430,084	1,309,490	95,451	(114,865)	(19,414)
1-294	Arkansas Department Of Career Education (Workforce)	75,439	-	446,751	195,016	717,206	12,817	1,228,439	-	1,503,776	2,745,032	134,727	(409,907)	(275,181)
1-295	Black River Technical College	53,447	-	316,515	52,797	422,759	9,081	870,326	-	182,784	1,062,191	95,451	(39,788)	55,664
1-314	Ozarka College	21,290	-	126,082	55,064	202,436	3,617	346,689	-	151,263	501,569	38,022	(99,109)	(61,087)
1-315	Rich Mountain Community College	28,748	-	170,247	-	198,995	4,884	468,130	-	189,732	662,747	51,341	(145,049)	(93,707)
1-318	U Of A Community College - Batesville	31,611	-	187,200	-	218,811	5,371	514,746	-	289,832	809,949	56,454	(149,405)	(92,951)
1-320	Phillips Community College - Dewitt	3,346	-	19,813	9,771	32,930	568	54,480	-	32,208	87,256	5,975	(8,380)	(2,405)
1-321	Northwest Technical Institute	86,396	-	511,636	445,014	1,043,046	14,679	1,406,854	-	-	1,421,533	154,294	181,116	335,410
1-327	Cossatot Community College - U Of A	28,894	-	171,108	-	200,002	4,909	470,499	-	298,189	773,597	51,601	(153,471)	(101,870)
1-328	Arkansas Correctional School	210,803	-	1,248,371	15,249	1,474,422	35,816	3,432,666	-	809,662	4,278,144	376,471	(164,554)	211,917
1-329	North Arkansas College	137,187	-	812,417	-	949,603	23,308	2,233,916	-	493,167	2,750,391	245,000	(226,422)	18,578
1-330	National Park Community College	65,932	-	390,446	36,471	492,848	11,202	1,073,615	-	459,402	1,544,219	117,747	(154,739)	(36,993)
1-331	East Arkansas Community College	39,338	-	232,960	82,761	355,059	6,684	640,574	-	513,740	1,160,998	70,254	(110,620)	(40,366)
1-335	Arkansas Northeastern College	95,409	-	565,009	184,665	845,083	16,210	1,553,614	-	469,915	2,039,739	170,390	(76,442)	93,947
1-344	South Arkansas Community College	67,092	-	397,318	13,259	477,669	11,399	1,092,512	-	169,976	1,273,888	119,819	(127,951)	(8,132)
1-364	Arkansas State University- Mid South Cc	10,756	-	63,696	-	74,452	1,827	175,146	-	175,208	352,181	19,209	(111,300)	(92,091)
1-386	Riverside Vocational Technical School	43,054	-	254,967	336,711	634,733	7,315	701,088	-	27,933	736,337	76,890	95,788	172,679
1-388	Northwest Arkansas Community College	117,185	-	693,970	-	811,156	19,910	1,908,223	-	475,063	2,403,196	209,281	(181,347)	27,934
1-389	University Of Arkansas - Fayetteville	27,262	-	161,447	-	188,709	4,632	443,933	-	167,986	616,551	48,687	(112,441)	(63,754)
1-390	University Of Arkansas - Little Rock	4,042	-	23,934	-	27,976	687	65,813	-	173,533	240,032	7,218	(77,982)	(70,764)
1-391	Arkansas Department Of Higher Education	28,808	-	170,598	168,796	368,201	4,895	469,096	-	95,905	569,895	51,447	63,790	115,237
1-392	South Arkansas Developmental Center	106,170	-	628,736	3,963	738,869	18,039	1,728,846	-	821,177	2,568,061	189,608	(259,607)	(69,999)
1-399	Arkansas School For Math, Sciences & Arts	22,908	-	135,664	7,856	166,428	3,892	373,037	-	175,629	552,558	40,912	(73,181)	(32,269)
1-400	University Of Arkansas For Medical Sciences	3,468	-	20,539	-	24,007	589	56,476	-	97,973	155,038	6,194	(50,347)	(44,153)
1-401	Arkansas Economic Development Commission	-	-	-	598	598	-	-	-	56,196	56,196	-	(21,736)	(21,736)
1-402	University Of Arkansas Cooperative Extension	10,837	-	64,174	-	75,011	1,841	176,462	-	4,970	183,273	19,353	(9,301)	10,052
1-403	Dhs-Divison Of Youth Services	1,251	-	7,409	-	8,661	213	20,374	-	108,696	129,282	2,234	(58,993)	(56,759)
1-404	Apartment Department Of Workforce Services	31,400	-	185,952	653,713	871,065	5,335	511,316	-	193,873	710,524	56,078	152,678	208,756
1-405	Arkansas Department Of Commerce	30,682	-	181,700	555,867	768,249	5,213	499,623	-	-	504,836	54,795	159,868	214,663
1-406	Arkansas Department Of Education	116,272	-	688,563	2,711,850	3,516,685	19,755	1,893,353	-	-	1,913,108	207,650	666,520	874,169
1-407	Arkansas Department Of Public Safety	2,472	-	14,639	41,877	58,988	420	40,253	-	969	41,642	4,415	12,492	16,906
1-409	Arkansas Department Of Health	3,651	-	21,619	64,201	89,471	620	59,447	-	-	60,068	6,520	18,827	25,347
	<b>TOTAL</b>	<b>\$140,874,960</b>	<b>\$ -</b>	<b>\$834,259,498</b>	<b>\$146,902,374</b>	<b>\$ 1,122,036,832</b>	<b>\$ 23,935,152</b>	<b>\$2,293,977,903</b>	<b>\$ -</b>	<b>\$146,902,373</b>	<b>\$ 2,464,815,428</b>	<b>\$ 251,587,499</b>	<b>\$ (0)</b>	<b>\$ 251,587,499</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, 2021

Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows						
			2022	2023	2024	2025	2026	Thereafter	Total
106	Cotter Public Schools	0.126044%	\$ (268,625)	\$ (238,249)	\$ (351,512)	\$ (748,389)	\$ 57,527	\$ -	\$ (1,549,248)
108	Rogers Public Schools	3.041645%	(6,793,852)	(6,490,686)	(9,285,588)	(18,760,468)	1,226,918	-	(40,103,676)
109	Gravette School District	0.366509%	(782,924)	(747,606)	(1,089,716)	(2,225,853)	157,116	-	(4,688,983)
110	Siloam Springs School District	0.819845%	(1,694,370)	(1,661,456)	(2,586,911)	(5,023,572)	357,443	-	(10,608,866)
111	Hermitage Public School District	0.086237%	(235,013)	(239,161)	(327,181)	(564,788)	30,852	-	(1,335,291)
113	Warren School District	0.280898%	(687,428)	(645,123)	(858,571)	(1,638,101)	143,291	-	(3,685,933)
115	Berryville Public Schools	0.369635%	(754,685)	(674,536)	(956,973)	(2,068,951)	199,085	-	(4,256,061)
116	Lakeside School District	0.193982%	(677,350)	(596,992)	(776,194)	(1,336,665)	51,992	-	(3,335,209)
117	Gurdon Public Schools	0.144064%	(431,309)	(339,477)	(439,465)	(883,916)	59,964	-	(2,034,204)
119	Arkadelphia Public Schools	0.296600%	(1,413,516)	(1,405,883)	(1,599,890)	(2,257,939)	46,128	-	(6,631,099)
121	Woodlawn School District	0.091864%	(220,274)	(220,442)	(301,462)	(569,181)	38,021	-	(1,273,338)
123	Magnolia School District	0.558177%	(1,253,128)	(1,183,402)	(1,707,205)	(3,301,612)	272,297	-	(7,173,051)
125	Alma School District	0.601556%	(1,286,305)	(1,217,793)	(1,821,966)	(3,711,483)	245,790	-	(7,791,757)
126	Mountainburg Public Schools	0.126006%	(344,236)	(321,596)	(406,939)	(766,331)	55,456	-	(1,783,647)
129	Greenbrier Public Schools	0.650143%	(1,320,353)	(1,318,066)	(1,920,977)	(3,871,851)	301,491	-	(8,129,756)
130	Ozark Public Schools	0.323266%	(855,416)	(791,229)	(1,066,268)	(2,005,210)	134,415	-	(4,583,708)
131	Cutter Morning Star Public Schools	0.090369%	(230,968)	(209,143)	(304,022)	(566,374)	37,555	-	(1,272,952)
132	Lakeside School District	0.627416%	(1,153,766)	(1,184,432)	(1,805,596)	(3,740,898)	286,362	-	(7,598,330)
133	Fountain Lake School District	0.266443%	(649,057)	(608,400)	(803,861)	(1,547,331)	134,728	-	(3,473,920)
134	Hot Springs School District	0.790048%	(1,516,909)	(1,212,192)	(1,689,495)	(4,048,007)	499,286	-	(7,967,316)
135	Jessieville Public School District	0.164006%	(398,353)	(353,753)	(486,665)	(916,245)	95,339	-	(2,059,677)
136	Lake Hamilton School District	0.816330%	(1,570,399)	(1,429,849)	(2,237,740)	(4,744,774)	400,501	-	(9,582,262)
139	Sheridan School District	0.684798%	(1,684,054)	(1,586,109)	(2,187,722)	(4,335,368)	250,101	-	(9,543,151)
141	Hope Public Schools	0.411900%	(1,373,706)	(1,260,886)	(1,552,092)	(2,591,514)	176,557	-	(6,601,642)
143	Spring Hill School District	0.105303%	(113,718)	(135,487)	(248,492)	(587,818)	55,903	-	(1,029,612)
144	Bismarck School District	0.166497%	(456,645)	(426,372)	(577,004)	(1,069,165)	60,431	-	(2,468,756)
145	Mineral Springs School District	0.131962%	(289,758)	(303,585)	(404,578)	(789,477)	60,211	-	(1,727,186)
150	Jackson County School District	0.160491%	(369,807)	(345,365)	(489,736)	(959,905)	74,234	-	(2,090,578)
153	White Hall School District	0.488891%	(1,395,753)	(1,245,907)	(1,586,313)	(2,944,553)	224,936	-	(6,947,589)
154	Watson Chapel School District	0.394563%	(1,612,992)	(1,627,726)	(1,841,980)	(2,706,275)	124,231	-	(7,664,743)
159	Dollarway School District	0.240913%	(693,963)	(521,213)	(762,401)	(1,497,293)	98,526	-	(3,376,345)
161	Clarksville School District	0.516082%	(1,096,007)	(967,062)	(1,396,706)	(2,982,889)	256,817	-	(6,185,847)
163	Lamar School District	0.229526%	(402,091)	(388,423)	(635,030)	(1,341,348)	112,054	-	(2,654,838)
165	Hoxie Public Schools	0.145032%	(495,716)	(477,812)	(589,923)	(929,124)	60,389	-	(2,432,186)
172	Lee County School District	0.124761%	(671,580)	(641,847)	(724,882)	(967,736)	18,579	-	(2,987,467)
178	Ashdown School District	0.243598%	(718,899)	(674,565)	(875,757)	(1,601,751)	78,874	-	(3,792,098)
180	Booneville School District	0.227280%	(558,399)	(518,899)	(731,319)	(1,373,352)	105,153	-	(3,076,816)
181	Magazine School District	0.103694%	(280,659)	(279,408)	(348,435)	(628,000)	47,171	-	(1,489,331)
182	Flippin School District	0.155943%	(422,329)	(371,865)	(510,821)	(969,320)	64,690	-	(2,209,645)
184	Texarkana School District	0.794967%	(2,359,535)	(2,215,302)	(2,894,688)	(5,058,095)	314,272	-	(12,213,347)
185	Osceola School District	0.264970%	(519,993)	(442,326)	(626,803)	(1,350,222)	178,779	-	(2,760,565)
186	Mount Ida Public Schools	0.088920%	(224,511)	(214,766)	(309,949)	(582,394)	29,783	-	(1,301,838)
188	Prescott Public Schools	0.175907%	(374,995)	(362,545)	(538,076)	(1,021,634)	91,399	-	(2,205,851)
192	Perryville School District	0.155911%	(461,587)	(416,655)	(551,013)	(993,180)	59,596	-	(2,362,839)
195	Marvell - Elaine School District	0.073875%	(454,755)	(445,488)	(436,504)	(573,680)	8,344	-	(1,902,082)
196	Helena-West Helena Schools	0.239839%	(1,136,680)	(1,009,281)	(1,179,070)	(1,722,524)	61,633	-	(4,985,921)
197	Kirby School District	0.072800%	(102,389)	(90,183)	(165,572)	(390,644)	43,022	-	(705,767)
203	Marked Tree School District	0.089542%	(298,133)	(270,036)	(317,524)	(532,882)	46,560	-	(1,372,015)
208	Mena Public Schools	0.281674%	(847,181)	(712,733)	(953,927)	(1,750,868)	119,276	-	(4,145,432)
209	Russellville School District	1.123812%	(2,259,800)	(2,063,045)	(3,152,680)	(6,682,690)	513,624	-	(13,644,590)



# Schedule of Deferred Resources by Employer by Year as of June 30, 2021

Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows						
			2022	2023	2024	2025	2026	Thereafter	Total
210	Little Rock School District	5.30667%	\$ (17,803,860)	\$ (15,371,476)	\$ (18,918,030)	\$ (33,851,738)	\$ 2,010,926	\$ -	\$ (83,934,178)
211	Pulaski County Special School District	2.886184%	(9,895,041)	(6,922,903)	(8,989,417)	(17,534,177)	1,252,114	-	(42,089,422)
212	North Little Rock School District	1.848284%	(4,074,307)	(4,044,989)	(5,726,184)	(11,390,343)	757,285	-	(24,478,538)
213	Forrest City School District	0.408699%	(2,036,659)	(1,875,699)	(2,152,843)	(2,948,909)	109,986	-	(8,904,124)
214	Bauxite School District	0.264906%	(568,917)	(483,620)	(737,851)	(1,586,484)	118,324	-	(3,258,548)
215	Benton School District	0.886671%	(1,778,936)	(1,558,577)	(2,389,723)	(5,145,844)	434,660	-	(10,438,419)
216	Bryant Public Schools	1.688274%	(3,097,783)	(3,243,754)	(5,370,368)	(10,818,065)	600,026	-	(21,929,944)
219	Lavaca Public Schools	0.153138%	(368,199)	(347,903)	(483,418)	(919,452)	71,286	-	(2,047,685)
220	Hartford School District	0.000000%	-	-	-	-	-	-	-
221	Greenwood School District	0.688312%	(1,638,353)	(1,612,815)	(2,258,862)	(4,317,237)	270,952	-	(9,556,314)
222	Mansfield School District	0.153745%	(376,033)	(375,977)	(543,978)	(974,828)	61,717	-	(2,209,099)
224	Dequeen Public Schools	0.464999%	(1,007,499)	(953,594)	(1,398,792)	(2,786,205)	214,551	-	(5,931,540)
227	Strong-Huttig School District	0.073849%	(196,291)	(174,195)	(229,699)	(440,465)	34,307	-	(1,006,343)
228	Junction City School District	0.134531%	(176,279)	(164,184)	(292,725)	(702,825)	84,267	-	(1,251,747)
230	Shirley School District	0.064457%	(328,760)	(260,534)	(303,181)	(471,276)	12,645	-	(1,351,104)
232	Prairie Grove School District	0.331201%	(695,312)	(655,886)	(995,327)	(2,016,823)	142,929	-	(4,220,420)
233	Fayetteville Public Schools	2.338148%	(3,997,361)	(4,378,637)	(7,310,424)	(14,711,999)	889,753	-	(29,508,668)
234	Farmington Public Schools	0.411316%	(1,002,816)	(1,025,628)	(1,422,679)	(2,617,515)	156,369	-	(5,912,268)
235	Elkins School District	0.208467%	(455,093)	(410,758)	(617,305)	(1,288,177)	83,227	-	(2,688,106)
237	Lincoln Consolidated School District	0.191777%	(596,769)	(496,087)	(647,420)	(1,200,892)	77,195	-	(2,863,973)
238	Greenland School District	0.170514%	(380,740)	(335,116)	(477,488)	(991,615)	84,607	-	(2,100,352)
239	Springdale Public Schools	4.745584%	(10,315,858)	(9,884,952)	(14,656,028)	(29,262,158)	1,969,806	-	(62,149,190)
240	West Fork School District	0.171420%	(556,323)	(468,052)	(591,810)	(1,080,598)	68,249	-	(2,628,534)
242	Mc Crory School District	0.115268%	(323,369)	(315,424)	(426,020)	(763,642)	37,097	-	(1,791,359)
245	Danville Public Schools	0.160667%	(448,264)	(411,616)	(553,821)	(990,991)	71,665	-	(2,333,026)
246	Dardanelle Public Schools	0.399461%	(901,722)	(846,637)	(1,195,777)	(2,377,224)	187,113	-	(5,134,247)
250	Cossatot River School District	0.209666%	(467,968)	(411,163)	(548,266)	(1,138,141)	122,996	-	(2,442,542)
251	South Pike County School District	0.146151%	(300,183)	(292,932)	(434,253)	(871,296)	67,812	-	(1,830,851)
330	Monticello School District	0.324341%	(1,273,681)	(1,042,035)	(1,292,894)	(2,158,134)	110,508	-	(5,656,236)
331	Mammoth Spring School District	0.097099%	(164,214)	(158,950)	(255,596)	(538,834)	55,115	-	(1,062,478)
333	Batesville School District	0.594612%	(1,554,559)	(1,479,241)	(1,988,538)	(3,738,168)	233,209	-	(8,527,297)
335	Hackett School District	0.134043%	(584,778)	(528,981)	(515,817)	(865,268)	45,565	-	(2,449,279)
336	Beebe Public School District	0.590152%	(1,519,766)	(1,393,547)	(1,978,292)	(3,592,608)	273,126	-	(8,211,087)
337	Bald Knob Public Schools	0.217224%	(676,732)	(604,954)	(709,764)	(1,255,527)	116,169	-	(3,130,808)
350	Fort Smith Public Schools	3.141597%	(7,674,913)	(7,201,938)	(9,884,010)	(19,261,260)	1,332,210	-	(42,689,911)
351	El Dorado Public Schools	0.775033%	(1,552,078)	(1,393,922)	(2,182,094)	(4,465,762)	403,727	-	(9,190,128)
360	Heber Springs School District	0.273976%	(939,363)	(852,582)	(1,108,864)	(1,856,929)	85,505	-	(4,672,231)
365	Barton-Lexa School District	0.133351%	(481,418)	(445,257)	(537,128)	(899,485)	40,348	-	(2,322,940)
375	Earle School District	0.109882%	(454,082)	(388,929)	(481,045)	(718,189)	46,448	-	(1,995,797)
376	West Memphis School District	0.988067%	(2,981,854)	(2,569,420)	(3,153,101)	(5,988,667)	440,049	-	(14,252,993)
384	Hamburg School District	0.334630%	(891,371)	(764,042)	(997,835)	(1,941,950)	170,551	-	(4,424,647)
385	Bentonville Public Schools	3.648174%	(5,733,626)	(6,202,470)	(10,106,256)	(21,914,947)	1,584,780	-	(42,372,519)
386	Paris School District	0.216220%	(467,773)	(431,100)	(637,129)	(1,284,300)	102,311	-	(2,717,991)
393	Corning School District	0.149050%	(433,135)	(400,407)	(519,101)	(905,842)	70,156	-	(2,188,328)
394	Jonesboro Public Schools	1.275250%	(1,992,291)	(1,927,670)	(3,521,222)	(7,727,724)	546,145	-	(14,622,763)
395	Sloan-Hendrix School District	0.125951%	(248,092)	(204,222)	(321,723)	(715,195)	66,221	-	(1,423,011)
396	Camden-Fairview School District	0.490183%	(1,140,448)	(1,064,686)	(1,512,776)	(2,879,435)	246,367	-	(6,350,978)
404	Lonoke School District	0.310706%	(791,959)	(755,787)	(982,968)	(1,934,574)	119,743	-	(4,345,545)
416	Crossett School District	0.283036%	(826,078)	(756,132)	(988,776)	(1,785,908)	112,146	-	(4,244,748)
434	Riverview School District	0.258429%	(741,636)	(633,162)	(820,739)	(1,540,640)	124,263	-	(3,611,913)



# Schedule of Deferred Resources by Employer by Year as of June 30, 2021

Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows						
			2022	2023	2024	2025	2026	Thereafter	Total
443	Searcy School District	0.730667%	\$ (1,690,683)	\$ (1,620,077)	\$ (2,293,748)	\$ (4,425,867)	\$ 328,634	\$ -	\$ (9,701,740)
451	Harrison School District	0.510715%	(1,198,195)	(1,086,597)	(1,447,193)	(3,029,927)	232,476	-	(6,529,435)
453	Harrisburg School District	0.252800%	(739,496)	(670,751)	(868,765)	(1,553,396)	112,264	-	(3,720,144)
458	Harmony Grove School District	0.186854%	(441,673)	(376,774)	(518,741)	(1,072,825)	95,794	-	(2,314,219)
463	Clarendon School District	0.117610%	(300,138)	(285,020)	(400,028)	(697,561)	60,742	-	(1,622,004)
471	Norfolk School District	0.086684%	(258,532)	(238,859)	(299,169)	(517,568)	42,929	-	(1,271,199)
479	Conway Public Schools	1.932856%	(4,467,825)	(4,110,791)	(5,903,714)	(11,692,713)	862,501	-	(25,312,541)
480	Charleston Public Schools	0.164982%	(382,697)	(365,812)	(523,645)	(1,038,625)	62,769	-	(2,248,010)
484	Harmony Grove School District	0.205134%	(487,245)	(453,401)	(647,040)	(1,264,154)	86,860	-	(2,764,981)
486	Palestine-Wheatley School District	0.117848%	(266,184)	(257,646)	(375,071)	(716,275)	53,171	-	(1,562,005)
493	Hazen School District	0.102787%	(330,302)	(292,324)	(347,507)	(637,814)	42,816	-	(1,565,131)
501	Maynard School District	0.098058%	(133,387)	(122,528)	(122,433)	(527,879)	57,520	-	(947,708)
502	West Side School District	0.118201%	(145,623)	(146,788)	(277,427)	(692,707)	53,251	-	(1,209,294)
503	Malvern School District	0.368157%	(1,064,208)	(1,008,561)	(1,290,123)	(2,326,672)	145,405	-	(5,544,160)
512	Glen Rose School District	0.182283%	(351,078)	(316,360)	(513,996)	(1,083,115)	84,817	-	(2,179,732)
513	Waldron Public Schools	0.294869%	(824,659)	(752,932)	(969,428)	(1,791,631)	131,907	-	(4,206,743)
515	Nashville School District	0.348730%	(675,852)	(701,389)	(1,098,362)	(2,114,601)	149,574	-	(4,440,629)
521	Hampton School District	0.118479%	(243,776)	(244,733)	(378,439)	(742,347)	46,296	-	(1,562,999)
530	Mountain View School District	0.346194%	(605,315)	(600,710)	(962,859)	(2,027,089)	168,091	-	(4,027,881)
531	Drew Central School District	0.195625%	(375,108)	(356,625)	(569,140)	(1,176,752)	87,453	-	(2,390,172)
535	Mayflower School District	0.208029%	(480,421)	(422,780)	(620,859)	(1,231,243)	100,491	-	(2,654,812)
536	Southside Bee Branch School District	0.124385%	(310,438)	(320,089)	(412,388)	(752,414)	55,515	-	(1,739,815)
538	Gentry Public Schools	0.297223%	(653,901)	(591,393)	(848,066)	(1,738,624)	145,607	-	(3,686,378)
539	Fordyce Public Schools	0.156988%	(324,382)	(348,555)	(486,132)	(862,419)	96,062	-	(1,925,426)
545	Newport Special School District	0.214952%	(653,447)	(521,223)	(695,243)	(1,279,355)	105,416	-	(3,043,853)
547	Decatur Public Schools	0.114302%	(314,795)	(284,379)	(351,170)	(692,531)	50,100	-	(1,592,776)
548	Scranton School District	0.076823%	(184,996)	(167,916)	(236,266)	(454,816)	37,519	-	(1,006,474)
552	Cedarville Public School District	0.161881%	(359,475)	(298,871)	(443,591)	(949,530)	76,196	-	(1,975,272)
555	Concord School District	0.111868%	(235,762)	(207,498)	(298,408)	(644,130)	55,707	-	(1,330,090)
558	Pocahontas Public Schools	0.344886%	(665,874)	(621,847)	(992,353)	(2,072,488)	155,054	-	(4,197,509)
560	Van Buren School District	1.129026%	(2,374,691)	(2,156,596)	(3,118,649)	(6,492,945)	573,385	-	(13,569,495)
564	County Line Public Schools	0.092086%	(138,415)	(136,445)	(237,909)	(509,867)	52,659	-	(969,978)
565	Salem School District	0.142388%	(295,394)	(288,794)	(418,776)	(831,704)	70,577	-	(1,764,092)
566	Dierks Public Schools	0.103753%	(256,498)	(247,725)	(351,010)	(644,242)	44,015	-	(1,455,460)
569	Pottsville School District	0.315274%	(627,043)	(631,417)	(932,552)	(1,853,352)	153,890	-	(3,890,473)
571	Piggott School District	0.151537%	(301,492)	(293,451)	(433,102)	(906,614)	67,112	-	(1,867,547)
583	Hector School District	0.116513%	(179,890)	(156,506)	(261,667)	(611,420)	72,960	-	(1,136,522)
586	Blytheville Public Schools	0.390178%	(1,698,809)	(1,543,483)	(1,708,982)	(2,576,647)	144,758	-	(7,383,163)
592	Bearden School District	0.098370%	(234,839)	(188,867)	(274,716)	(612,344)	36,395	-	(1,274,371)
593	Pine Bluff School District	0.581835%	(3,292,746)	(2,890,002)	(2,897,152)	(4,128,636)	145,769	-	(13,062,767)
597	Marmaduke School District	0.134938%	(340,087)	(321,872)	(402,795)	(804,631)	60,675	-	(1,808,709)
601	Fouke School District	0.202595%	(433,512)	(417,391)	(732,009)	(1,361,844)	64,301	-	(2,880,455)
602	Horatio School District	0.151231%	(377,171)	(364,609)	(504,327)	(942,430)	62,306	-	(2,126,231)
606	England Public School District	0.143291%	(287,669)	(244,992)	(379,690)	(833,558)	69,698	-	(1,676,212)
607	Jasper School District	0.193988%	(509,543)	(462,415)	(624,754)	(1,211,029)	77,115	-	(2,730,625)
608	Trumann School District	0.263257%	(682,306)	(581,621)	(765,822)	(1,466,056)	152,171	-	(3,343,634)
622	Carlisle School District	0.121481%	(276,945)	(270,191)	(377,074)	(724,894)	56,837	-	(1,592,268)
623	Bradford School District	0.088993%	(225,152)	(217,604)	(278,842)	(524,101)	43,282	-	(1,202,417)
625	Huntsville School District	0.438176%	(1,040,429)	(1,020,649)	(1,479,565)	(2,798,111)	162,776	-	(6,175,978)
626	Yellville-Summit Public School	0.147440%	(222,615)	(208,465)	(384,781)	(852,055)	73,676	-	(1,594,241)





# Schedule of Deferred Resources by Employer by Year as of June 30, 2021

Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows						
			2022	2023	2024	2025	2026	Thereafter	Total
629	Brookland Public Schools	0.449378%	\$ (521,761)	\$ (503,354)	\$ (1,023,028)	\$ (2,516,447)	\$ 236,725	\$ -	\$ (4,327,866)
630	Brinkley Public Schools	0.093052%	(347,957)	(360,421)	(400,954)	(603,661)	37,369	-	(1,675,624)
637	Bay School District	0.106013%	(265,309)	(234,771)	(333,404)	(641,840)	48,530	-	(1,426,794)
645	Foreman Public Schools	0.092278%	(181,915)	(168,298)	(243,343)	(498,210)	55,769	-	(1,035,996)
651	Quitman Public Schools	0.114974%	(269,023)	(272,719)	(373,319)	(729,600)	41,827	-	(1,602,834)
656	Wynne Public Schools	0.511072%	(1,280,602)	(1,161,800)	(1,581,872)	(3,061,298)	236,714	-	(6,848,859)
657	Dumas Public Schools	0.267428%	(724,026)	(706,040)	(923,550)	(1,686,464)	105,759	-	(3,934,321)
658	Manila Public Schools	0.197513%	(568,209)	(546,093)	(709,110)	(1,280,211)	69,946	-	(3,033,676)
662	Clinton Public Schools	0.254658%	(775,585)	(724,234)	(907,418)	(1,594,727)	104,284	-	(3,897,680)
667	Greene County Tech School District	0.681598%	(1,671,233)	(1,459,901)	(2,028,030)	(4,056,695)	320,014	-	(8,895,846)
674	Augusta Public Schools	0.087094%	(278,597)	(279,041)	(368,241)	(606,452)	23,436	-	(1,508,896)
675	Green Forest Public Schools	0.265154%	(444,199)	(450,500)	(739,201)	(1,579,755)	120,379	-	(3,093,676)
676	East End School District	0.118780%	(250,580)	(242,125)	(338,190)	(717,836)	50,053	-	(1,498,678)
677	Dover School District	0.240619%	(640,364)	(594,858)	(793,622)	(1,488,551)	102,132	-	(3,415,263)
682	Mountain Home Public Schools	0.670501%	(1,621,546)	(1,410,427)	(1,991,416)	(4,085,010)	284,133	-	(8,824,266)
687	Star City School District	0.257422%	(828,931)	(687,227)	(864,055)	(1,624,202)	99,228	-	(3,905,186)
693	Atkins Public Schools	0.182382%	(486,934)	(447,668)	(585,467)	(1,114,542)	78,260	-	(2,556,350)
696	Des Arc School District	0.100392%	(237,063)	(219,635)	(300,962)	(600,032)	45,628	-	(1,312,065)
698	Vilonia School District	0.569142%	(1,744,772)	(1,653,128)	(2,101,138)	(3,708,020)	200,069	-	(9,006,990)
702	Nettleton Public Schools	0.723351%	(1,378,914)	(1,186,559)	(1,925,179)	(4,321,897)	315,755	-	(8,496,794)
704	Omaha School District	0.084689%	(195,675)	(192,432)	(283,661)	(532,431)	33,882	-	(1,170,316)
705	Cabot Public Schools	1.924840%	(4,509,548)	(4,259,026)	(6,060,226)	(11,946,105)	779,547	-	(25,995,358)
714	Marion School District	0.690554%	(1,976,872)	(1,771,633)	(2,131,071)	(4,443,795)	215,307	-	(10,108,064)
715	Mcehee Public Schools	0.238885%	(594,791)	(517,834)	(756,233)	(1,430,291)	115,709	-	(3,183,440)
719	Cave City School District	0.230376%	(461,209)	(452,012)	(640,565)	(1,299,514)	124,356	-	(2,728,945)
724	Pangburn School District	0.153567%	(405,878)	(377,066)	(478,340)	(903,171)	75,315	-	(2,089,141)
727	Calico Rock School District	0.081429%	(159,331)	(148,796)	(209,381)	(473,076)	37,978	-	(952,606)
731	Dewitt School District	0.232041%	(543,644)	(505,021)	(726,384)	(1,415,980)	100,838	-	(3,090,191)
732	Hughes School District	0.000000%	-	-	-	-	-	-	-
735	Alpena School District	0.102940%	(143,304)	(115,898)	(226,865)	(540,095)	65,222	-	(960,940)
736	Magnet Cove School District	0.128914%	(186,104)	(193,884)	(341,511)	(727,733)	69,633	-	(1,379,599)
746	Stuttgart School District	0.297424%	(787,203)	(719,743)	(958,443)	(1,788,212)	138,940	-	(4,114,661)
747	Valley Springs Public Schools	0.146297%	(427,677)	(404,831)	(520,628)	(949,148)	51,147	-	(2,251,137)
750	Ouachita Public Schools	0.085144%	(159,298)	(157,791)	(222,740)	(489,773)	41,040	-	(988,562)
753	Gosnell Public Schools	0.230855%	(558,589)	(529,413)	(728,285)	(1,394,910)	105,177	-	(3,106,021)
756	Mulberry-Pleasant View Bi-County Public Schools	0.095603%	(126,312)	(140,139)	(232,811)	(548,354)	46,532	-	(1,001,084)
757	Poyen School District	0.093479%	(250,941)	(238,120)	(319,192)	(594,109)	35,052	-	(1,367,310)
765	Eureka Springs Public Schools	0.149557%	(330,698)	(306,246)	(447,517)	(906,825)	65,121	-	(1,926,165)
771	Southside School District	0.346636%	(530,608)	(506,638)	(884,558)	(1,983,781)	176,183	-	(3,729,401)
779	Melbourne Public School District	0.155813%	(367,638)	(334,234)	(500,082)	(983,173)	59,560	-	(2,125,568)
780	Wonderview School District	0.088839%	(248,954)	(262,201)	(269,519)	(525,017)	40,372	-	(1,265,320)
794	Viola School District	0.085216%	(197,846)	(177,607)	(247,044)	(505,782)	39,330	-	(1,088,948)
795	Nemo Vista School District	0.105721%	(260,234)	(255,962)	(323,016)	(620,222)	51,262	-	(1,408,172)
813	Blevins School District	0.091711%	(279,265)	(252,785)	(314,351)	(567,944)	38,406	-	(1,375,939)
820	Parkers Chapel School District	0.135264%	(305,725)	(289,615)	(410,188)	(836,321)	54,352	-	(1,787,498)
847	Rose Bud School District	0.156669%	(374,083)	(329,798)	(450,293)	(1,005,141)	48,081	-	(2,111,234)
863	Valley View Public Schools	0.468506%	(1,210,173)	(1,089,732)	(1,567,662)	(2,964,537)	183,202	-	(6,648,902)
872	Smackover-Norphlet School District	0.219948%	(574,958)	(517,506)	(705,268)	(1,315,950)	105,988	-	(3,007,694)
873	Genoa Central School District	0.199416%	(418,220)	(411,242)	(607,039)	(1,224,389)	84,112	-	(2,576,777)
956	Bergman Public Schools	0.183926%	(454,897)	(427,427)	(597,123)	(1,178,978)	64,341	-	(2,594,085)



# Schedule of Deferred Resources by Employer by Year as of June 30, 2021

Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows						
			2022	2023	2024	2025	2026	Thereafter	Total
957	Lead Hill School District	0.066661%	\$ (155,236)	\$ (137,238)	\$ (188,064)	\$ (368,778)	\$ 38,797	\$ -	\$ (810,519)
958	Dermott School District	0.081754%	(272,797)	(244,170)	(323,259)	(519,270)	35,282	-	(1,324,214)
963	Guy-Perkins School District	0.068544%	(237,056)	(198,908)	(236,881)	(414,678)	32,464	-	(1,055,059)
964	Mt. Vernon-Enola School Distri	0.090417%	(235,442)	(240,020)	(321,366)	(576,425)	34,713	-	(1,338,540)
965	Mountain Pine School District	0.122925%	(123,470)	(142,138)	(285,010)	(716,722)	56,123	-	(1,211,217)
973	Armored School District	0.088935%	(262,471)	(263,202)	(339,972)	(629,079)	16,698	-	(1,478,026)
987	White County Central Schools	0.131020%	(341,116)	(320,875)	(416,581)	(830,621)	46,888	-	(1,862,304)
990	Craighead County Sd Executive	0.000000%	-	-	-	-	-	-	-
1000	Lafayette County School District	0.136013%	(312,163)	(269,747)	(381,556)	(792,064)	66,597	-	(1,688,933)
1001	Cedar Ridge School District	0.170064%	(483,791)	(384,863)	(517,223)	(991,852)	86,477	-	(2,291,252)
1002	Cleveland County School District	0.169535%	(432,035)	(454,008)	(677,400)	(1,132,921)	58,349	-	(2,638,015)
1003	Deer/ Mt. Judea School District	0.077301%	(240,852)	(162,727)	(273,746)	(496,618)	30,781	-	(1,143,162)
1004	Emerson-Taylor-Bradley School	0.206829%	(549,655)	(521,280)	(722,962)	(1,323,069)	78,552	-	(3,038,414)
1005	Hillcrest School District	0.092837%	(138,437)	(140,593)	(258,477)	(544,506)	45,760	-	(1,036,253)
1006	Ouachita River School District	0.136086%	(271,432)	(273,751)	(409,147)	(828,871)	58,478	-	(1,724,724)
1008	Ozark Mountain School District	0.131185%	(451,675)	(398,250)	(504,089)	(817,877)	61,068	-	(2,110,824)
1009	Two Rivers School District	0.156841%	(392,115)	(346,410)	(513,910)	(974,720)	65,479	-	(2,161,676)
1010	Searcy County School District	0.176265%	(434,441)	(387,391)	(532,885)	(1,060,870)	80,001	-	(2,335,586)
1011	Lawrence County School District	0.162497%	(380,731)	(354,122)	(502,556)	(988,773)	70,789	-	(2,155,392)
1045	Highland Public School District	0.321842%	(429,293)	(376,207)	(729,992)	(1,735,598)	189,886	-	(3,081,205)
1074	Cross County School District	0.117636%	(310,695)	(322,604)	(416,370)	(726,391)	51,987	-	(1,724,073)
1091	Westside Consolidated School District	0.306846%	(697,414)	(692,983)	(957,164)	(1,870,876)	133,112	-	(4,085,324)
1092	Pea Ridge School District	0.399488%	(652,477)	(714,881)	(1,165,682)	(2,402,308)	179,610	-	(4,755,739)
1093	Jacksonville North Pulaski School District	0.727173%	629,484	(1,588,714)	(2,400,595)	(4,666,709)	256,573	-	(7,769,961)
1114	Rivercrest School District	0.232451%	(439,342)	(392,690)	(592,905)	(1,304,815)	124,555	-	(2,605,197)
1165	Caddo Hills School District	0.109323%	(229,283)	(228,457)	(300,526)	(625,356)	54,553	-	(1,329,069)
1293	South Conway County School District	0.422295%	(785,471)	(721,517)	(1,159,262)	(2,467,487)	204,094	-	(4,929,643)
1307	Southwest Arkansas Education Co-Op	0.079554%	(158,040)	(155,774)	(248,017)	(537,616)	19,029	-	(1,080,419)
1308	Southeast Arkansas Education Service Co-Op	0.243422%	(533,923)	(444,911)	(656,631)	(1,562,597)	72,853	-	(3,125,208)
1321	Westside School District	0.120504%	(283,950)	(247,164)	(350,624)	(705,795)	58,999	-	(1,528,534)
1330	Guy Fenter Education Service Co-Op	0.098874%	(82,341)	(117,921)	(252,953)	(630,841)	29,796	-	(1,054,261)
1332	Northcentral Arkansas Education Service Co-Op	0.093815%	(215,328)	(160,716)	(256,526)	(598,832)	30,437	-	(1,200,966)
1333	Buffalo Island Central School District	0.139257%	(353,850)	(296,607)	(401,883)	(824,583)	64,931	-	(1,811,992)
1335	Rector School District	0.120574%	(195,188)	(162,061)	(272,855)	(639,687)	73,634	-	(1,196,157)
1336	Ozarks Unlimited Resource Educational Service Co-Op	0.124802%	(289,955)	(260,135)	(392,332)	(793,136)	45,075	-	(1,690,484)
1337	Northeast Arkansas Education Co-Op	0.103110%	(248,606)	(203,885)	(303,216)	(628,422)	43,191	-	(1,340,937)
1338	Dawson Education Service Co-Op	0.297134%	(338,629)	(422,379)	(696,642)	(1,710,150)	140,336	-	(3,027,464)
1339	Arch Ford Education Service Co-Op	0.660646%	580,266	465,258	(520,337)	(3,082,075)	461,015	-	(2,095,872)
1342	Western Yell County School District	0.068320%	(293,178)	(262,266)	(301,038)	(481,252)	17,366	-	(1,320,368)
1343	Nevada School District	0.090196%	(181,992)	(173,654)	(250,873)	(523,732)	44,560	-	(1,085,691)
1344	Paragould School District	0.565563%	(1,368,143)	(1,325,639)	(1,861,475)	(3,546,300)	223,466	-	(7,878,091)
1345	Wilbur D Mills Education Service Co-Op	0.110990%	(190,018)	(182,365)	(281,404)	(666,503)	45,528	-	(1,274,762)
1346	Izard County Consolidated School District	0.102489%	(251,599)	(216,809)	(271,917)	(580,137)	53,015	-	(1,267,447)
1347	Midland School District	0.111573%	(208,328)	(194,711)	(312,014)	(648,743)	55,850	-	(1,307,946)
1348	Riverside School District	0.145478%	(370,264)	(312,095)	(434,483)	(864,774)	68,672	-	(1,912,943)
1349	Arkansas River Education Service Co-Op	0.153265%	(138,826)	(177,131)	(407,260)	(1,016,258)	37,101	-	(1,702,374)
1350	Great Rivers Education Service Co-Op	0.092592%	(178,213)	(179,435)	(292,663)	(607,450)	28,237	-	(1,229,525)
1351	Northwest Arkansas Education Service Co-Op	0.137566%	(63,563)	(109,985)	(346,550)	(854,965)	51,325	-	(1,323,738)
1353	Dequeen-Mena Education Service	0.166242%	(447,472)	(408,830)	(605,133)	(1,105,854)	54,978	-	(2,512,312)
1354	Crowley'S Ridge Educational Service Co-Op	0.163258%	(106,894)	(118,430)	(295,546)	(978,804)	57,457	-	(1,442,216)



# Schedule of Deferred Resources by Employer by Year as of June 30, 2021

## Schedule of Deferred Inflows and Outflows

Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows						
			2022	2023	2024	2025	2026	Thereafter	Total
1355	South Central Service Co-Op	0.075917%	\$ (206,265)	\$ (213,619)	\$ (264,128)	\$ (487,341)	\$ 26,041	\$ -	\$ (1,145,312)
1359	Conway Vocational Center	0.044347%	(193,625)	(180,336)	(204,467)	(311,385)	11,906	-	(877,907)
1362	Jonesboro Vocational Center	0.033986%	(73,306)	(74,695)	(117,447)	(224,622)	10,774	-	(479,297)
1363	Monticello Vocational Center	0.014366%	(59,632)	(54,327)	(67,187)	(107,542)	2,069	-	(286,619)
1364	East Poinsett County School District	0.126748%	(319,602)	(299,177)	(409,740)	(774,207)	55,421	-	(1,747,305)
1365	North Central Career Center	0.004245%	(20,926)	(27,333)	(30,403)	(34,028)	531	-	(112,160)
1366	River Valley Career Academy	0.000000%	(87,475)	(87,497)	(85,341)	(81,307)	(18,068)	-	(359,687)
1371	Metropolitan Vocational Center	0.047663%	(77,755)	(154,249)	(222,420)	(317,103)	16,627	-	(754,900)
1372	Texarkana Career And Technological Center	0.000000%	(123,055)	(112,232)	(82,374)	(20,155)	-	-	(337,817)
1373	Warren Vocational Center	0.015617%	(86,275)	(76,589)	(83,973)	(117,095)	2,932	-	(361,000)
1991	Centerpoint School District	0.199302%	(264,001)	(259,160)	(490,636)	(1,117,186)	107,568	-	(2,023,415)
2000	Arkansas Arts Academy Charter	0.151269%	(112,631)	(116,953)	(362,625)	(968,435)	46,436	-	(1,514,208)
2001	Academics Plus Charter School	0.206285%	48,554	(87,576)	(406,204)	(1,177,212)	97,846	-	(1,524,593)
2002	Kipp Delta College Preparatory Charter	0.304513%	(758,752)	(685,807)	(867,019)	(1,742,933)	157,300	-	(3,897,209)
2003	Imboden Area Charter School	0.010298%	(25,145)	(24,119)	(35,531)	(65,960)	3,849	-	(146,907)
2006	Haas Hall Academy Charter - Fayetteville	0.171867%	482,760	279,441	(78,136)	(677,910)	150,784	-	156,939
2007	Lisa Academy Charter	0.496882%	781,137	531,233	(148,925)	(2,238,269)	343,916	-	(730,907)
2008	Arkansas Virtual Academy Charter	0.207275%	354,204	248,343	(97,754)	(926,370)	151,162	-	(270,416)
2012	Covenant Keepers Charter School	0.000000%	(154,604)	(147,888)	(98,199)	(20,932)	-	-	(421,624)
2016	E-Stem Public Charter School	0.470074%	640,914	506,458	(661,801)	(2,635,346)	236,890	-	(1,912,885)
2019	Little Rock Preparatory Academy	0.000000%	(385,622)	(362,814)	(391,947)	(357,563)	(75,797)	-	(1,573,744)
2020	Jacksonville Lighthouse Charter School	0.119652%	(366,528)	(323,769)	(452,744)	(762,538)	50,860	-	(1,854,717)
2022	Pine Bluff Lighthouse Charter School	0.042924%	(114,930)	(124,239)	(194,857)	(283,267)	19,379	-	(697,913)
2023	Sia Tech Little Rock Charter	0.011841%	(61,199)	(62,991)	(79,466)	(103,234)	(468)	-	(307,357)
2024	Northwest Arkansas Classical Academy Charter	0.126979%	80,088	74,059	(101,392)	(701,609)	54,580	-	(594,275)
2025	Premier High School Of Little Rock Charter	0.015628%	(51,084)	(35,324)	(45,246)	(94,094)	7,541	-	(218,208)
2026	Quest Middle Charter School - Pine Bluff	0.000000%	(109,745)	(118,833)	(44,754)	-	-	-	(273,331)
2027	Exalt Academy Charter School	0.072503%	156,743	141,579	10,235	(303,882)	56,477	-	61,152
2028	Quest Middle Charter School - West Little Rock	0.000000%	(181,994)	(174,808)	(167,680)	(48,864)	-	-	(573,345)
2029	Capital City Lighthouse Charter School	0.029358%	(118,296)	(110,694)	(127,650)	(210,830)	6,605	-	(560,865)
2030	Ozark Montessori Academy Charter - Springdale	0.000000%	(169,984)	(222,321)	(207,077)	(52,618)	-	-	(651,999)
2031	Rockbridge Montessori Charter School	0.000000%	(118,960)	(125,707)	(43,922)	-	-	-	(288,588)
2032	Haas Hall Academy - Bentonville Charter	0.000000%	(309,172)	(326,508)	(329,472)	(350,176)	(80,517)	-	(1,395,846)
2033	Future School Of Ft. Smith Charter	0.038218%	107,465	38,639	(53,336)	(207,795)	20,705	-	(94,323)
2034	Arkansas Connections Academy Charter	0.158424%	709,368	602,716	291,905	(391,421)	184,481	-	1,397,049
2035	The Excel Center Charter At Goodwill	0.020953%	83,779	29,598	(51,455)	(121,693)	10,746	-	(49,024)
2036	Friendship Aspire Academy - Pine Bluff	0.044794%	203,006	210,066	76,719	(187,519)	31,841	-	334,113
2037	Southeast Arkansas Preparatory High School	0.000144%	(27,300)	(27,278)	(94,838)	(115,944)	(23,778)	-	(289,138)
2038	Scholarmade Achievement Place	0.063015%	277,025	286,957	53,675	(286,139)	45,345	-	376,863
2039	Friendship Aspire Academy - Little Rock	0.032383%	139,831	144,935	86,665	(192,487)	(47)	-	178,898
2040	Premier High School Of North Little Rock Charter	0.007746%	38,713	39,934	32,886	(21,353)	6,285	-	96,465
2041	Hope Academy Of Northwest Arkansas	0.020067%	118,694	121,857	103,602	43,529	45,852	-	433,534
2042	Friendship Aspire - Southeast Pine Bluff	0.010870%	64,295	66,008	56,119	23,579	24,837	-	234,838
4857	Arkansas Activities Association	0.034591%	(82,002)	(85,325)	(109,462)	(212,826)	14,218	-	(475,396)
6864	Arkansas Easter Seals	0.000038%	(47,316)	(37,833)	(24,337)	(8,217)	(791)	-	(118,494)
6870	Arkansas School Boards Association	0.001707%	(3,660)	(3,412)	(5,067)	(10,051)	840	-	(21,351)
6873	First Student	0.001885%	(4,889)	(3,981)	(7,187)	(12,281)	804	-	(27,534)
6875	Arkansas Association Educational Administrators	0.016421%	586	1,957	(12,287)	(60,029)	16,167	-	(53,605)
9492	Boston Mountain Educational Co-Op	0.020744%	(374,181)	(339,209)	(218,871)	(149,429)	10,565	-	(1,071,125)
1-005	University Of Arkansas - Monticello	0.017523%	(183,431)	(143,276)	(121,644)	(139,314)	2,451	-	(585,213)



# Schedule of Deferred Resources by Employer by Year as of June 30, 2021

Schedule of Deferred Inflows and Outflows

Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows							Total
			2022	2023	2024	2025	2026	Thereafter		
1-006	University Of Arkansas - Pine Bluff	0.002614%	\$ (12,128)	\$ (6,342)	\$ (9,037)	\$ (16,508)	\$ 1,058	\$ -	\$ (42,957)	
1-008	Arkansas School For The Blind	0.117314%	(384,326)	(343,261)	(431,884)	(802,419)	29,240	-	(1,932,650)	
1-016	Arkansas School For The Deaf	0.177675%	(561,484)	(586,819)	(827,862)	(1,317,897)	31,595	-	(3,262,467)	
1-017	Arkansas Department Of Education	0.585792%	(2,388,480)	(2,230,672)	(2,706,568)	(4,326,754)	93,536	-	(11,558,936)	
1-025	Henderson State University	0.018322%	(182,479)	(139,978)	(127,039)	(138,860)	4,646	-	(583,711)	
1-028	Arkansas State University- Beebe	0.031266%	(308,274)	(211,598)	(195,833)	(260,827)	(277)	-	(976,809)	
1-029	Arkansas State University- Newport	0.019327%	(179,803)	(158,827)	(137,265)	(153,521)	3,092	-	(626,324)	
1-045	Arkansas Tech University	0.096052%	(499,109)	(421,599)	(487,899)	(728,108)	14,769	-	(2,121,945)	
1-051	Southern Arkansas University	0.078985%	(301,854)	(304,191)	(329,708)	(485,894)	37,537	-	(1,384,111)	
1-052	Arkansas State University- Mt. Home	0.001798%	(36,992)	(24,068)	(9,518)	(11,231)	700	-	(81,110)	
1-053	Arkansas State University	0.109682%	(722,960)	(626,567)	(603,573)	(799,919)	25,417	-	(2,727,602)	
1-054	University Of Central Arkansas	0.248492%	(1,039,531)	(833,514)	(992,246)	(1,653,223)	83,720	-	(4,434,794)	
1-115	Arkansas Department Of Career Education (Rehab)	0.222161%	(1,289,419)	(1,295,513)	(1,491,511)	(1,920,408)	(11,573)	-	(6,008,423)	
1-197	Southeast Arkansas College	0.049325%	(333,513)	(291,693)	(293,244)	(410,776)	(1,766)	-	(1,330,993)	
1-202	Arkansas Teacher Retirement System	0.137361%	(375,794)	(359,333)	(488,826)	(891,677)	48,414	-	(2,067,216)	
1-220	U Of A Community College - Morrilton	0.032736%	(268,200)	(238,994)	(205,273)	(238,093)	8,725	-	(941,835)	
1-224	Arkansas Educational Tv Network	0.136338%	(365,533)	(289,909)	(394,062)	(851,171)	50,563	-	(1,850,111)	
1-249	U Of A Community College - Hope	0.014075%	(129,145)	(103,388)	(95,941)	(120,792)	(714)	-	(449,980)	
1-254	Phillips Community College -U Of A	0.001560%	(42,747)	(28,575)	(20,369)	(18,769)	(983)	-	(111,444)	
1-256	University Of Arkansas - Fort Smith	0.009065%	(114,145)	(83,518)	(71,064)	(81,027)	(593)	-	(350,347)	
1-268	Southern Arkansas University Tech	0.030174%	(282,203)	(241,885)	(228,892)	(271,636)	(3,727)	-	(1,028,343)	
1-274	Crowleys Ridge Technical Institute	0.000000%	(87,892)	(59,098)	(17,116)	-	-	-	(164,106)	
1-290	Pulaski Technical College	0.090842%	(934,188)	(768,751)	(616,614)	(712,217)	12,910	-	(3,018,859)	
1-291	College Of The Ouachitas	0.037940%	(210,249)	(217,439)	(207,839)	(282,448)	6,739	-	(911,237)	
1-294	Arkansas Department Of Career Education (Workforce)	0.053551%	(496,652)	(495,345)	(597,105)	(461,198)	22,473	-	(2,027,826)	
1-295	Black River Technical College	0.037940%	(128,305)	(114,301)	(140,355)	(264,479)	8,009	-	(639,432)	
1-314	Ozarka College	0.015113%	(89,162)	(55,085)	(52,453)	(105,007)	2,574	-	(299,133)	
1-315	Rich Mountain Community College	0.020407%	(152,294)	(95,676)	(90,642)	(133,241)	8,101	-	(463,752)	
1-318	U Of A Community College - Batesville	0.022439%	(176,142)	(130,962)	(117,688)	(169,435)	3,089	-	(591,139)	
1-320	Phillips Community College - Dewitt	0.002375%	(12,925)	(15,271)	(12,324)	(14,758)	952	-	(54,326)	
1-321	Northwest Technical Institute	0.061328%	18,697	1,093	(98,074)	(333,142)	32,939	-	(378,487)	
1-327	Cossatot Community College - U Of A	0.020510%	(169,897)	(129,052)	(117,329)	(159,392)	2,075	-	(573,595)	
1-328	Arkansas Correctional School	0.149638%	(573,925)	(563,436)	(668,139)	(1,039,854)	41,632	-	(2,803,722)	
1-329	North Arkansas College	0.097382%	(404,808)	(344,791)	(407,735)	(670,532)	27,077	-	(1,800,788)	
1-330	National Park Community College	0.046801%	(228,442)	(217,742)	(256,728)	(355,887)	7,428	-	(1,051,370)	
1-331	East Arkansas Community College	0.027924%	(172,530)	(164,053)	(210,023)	(256,705)	(2,628)	-	(805,939)	
1-335	Arkansas Northeastern College	0.067726%	(254,599)	(213,407)	(247,350)	(488,190)	8,889	-	(1,194,657)	
1-344	South Arkansas Community College	0.047625%	(167,220)	(138,849)	(183,655)	(320,705)	14,209	-	(796,219)	
1-364	Arkansas State University- Mid South Cc	0.007635%	(83,828)	(66,338)	(64,848)	(64,213)	1,499	-	(277,730)	
1-386	Riverside Vocational Technical School	0.030562%	4,213	5,427	(14,920)	(122,148)	25,824	-	(101,604)	
1-388	Northwest Arkansas Community College	0.083184%	(354,939)	(315,142)	(365,080)	(578,929)	22,051	-	(1,592,040)	
1-389	University Of Arkansas - Fayetteville	0.019352%	(136,141)	(98,793)	(78,291)	(122,371)	7,754	-	(427,842)	
1-390	University Of Arkansas - Little Rock	0.002869%	(75,416)	(61,144)	(47,413)	(28,766)	683	-	(212,056)	
1-391	Arkansas Department Of Higher Education	0.020449%	(11,004)	(23,778)	(39,067)	(132,113)	4,269	-	(201,694)	
1-392	South Arkansas Development Center	0.075365%	(445,264)	(426,920)	(442,886)	(538,141)	24,019	-	(1,829,192)	
1-399	Arkansas School For Math, Sciences & Arts	0.016262%	(91,193)	(81,185)	(97,662)	(120,772)	4,682	-	(386,130)	
1-400	University Of Arkansas For Medical Sciences	0.002462%	(50,813)	(35,377)	(21,544)	(22,702)	(595)	-	(131,031)	
1-401	Arkansas Economic Development Commission	0.000000%	(15,732)	(15,918)	(16,031)	(7,144)	(773)	-	(55,598)	
1-402	University Of Arkansas Cooperative Extension	0.007692%	(21,142)	(18,349)	(24,541)	(47,447)	3,218	-	(108,262)	
1-403	Dhs-Divison Of Youth Services	0.000888%	(48,800)	(37,933)	(24,416)	(9,816)	344	-	(120,621)	
1-404	Apartment Department Of Workforce Services	0.022289%	99,659	103,172	82,894	(124,425)	(759)	-	160,541	
1-405	Arkansas Department Of Commerce	0.021780%	108,061	111,494	91,680	(64,236)	16,414	-	263,413	
1-406	Arkansas Department Of Education	0.082536%	470,194	483,202	408,118	82,386	159,678	-	1,603,577	
1-407	Arkansas Department Of Public Safety	0.001755%	8,318	8,594	6,998	(7,262)	698	-	17,346	
1-409	Arkansas Department Of Health	0.002591%	12,663	13,072	10,714	(8,687)	1,641	-	29,403	
	<b>TOTAL</b>	<b>100.000000%</b>	<b>\$(237,867,762)</b>	<b>\$(222,106,475)</b>	<b>\$(313,078,747)</b>	<b>\$(612,446,310)</b>	<b>\$ 42,720,697</b>	<b>\$ -</b>	<b>\$(1,342,778,597)</b>	

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





January 19, 2022

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

Dear Mr. Rhoden:

Please find the enclosed copies of the June 30, 2021 GASB Statement No. 68 – Employer Level Reporting report of the Arkansas Teacher Retirement System. This report is intended to complement the GASB Statement Nos. 67 & 68 report dated December 16, 2021.

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

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