

Arkansas Teacher Retirement System

GASB Statement No. 68 – Employer Level Reporting

June 30, 2023





December 13, 2023

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 13, 2023.

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, 2023. 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, 2023 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. Judith A. Kermans, Heidi G. Barry and Derek Henning 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



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SECTION A

SYSTEM WIDE RESULTS

Executive Summary as of June 30, 2023

	2023	2022		
Actuarial Valuation Date	June 30, 2023	June 30, 2022		
Measurement Date of the Net Pension Liability	June 30, 2023	June 30, 2022		
Employer's Fiscal Year Ending Date (Reporting Date)	June 30, 2023	June 30, 2022		
Membership				
Number of				
- Retirees and Beneficiaries ⁽¹⁾	54,646	52,748		
- Inactive, Nonretired Members	14,355	13,986		
- T-DROP Members	3,138	3,251		
- Active Members	68,249	68,127		
- Total	140,388	138,112		
Covered Payroll ⁽²⁾	\$ 3,492,029,158	\$ 3,320,346,417		
Net Pension Liability				
Total Pension Liability	\$ 25,864,207,765	\$ 24,957,898,206		
Plan Fiduciary Net Position	20,675,051,918	19,679,467,252		
Net Pension Liability	\$ 5,189,155,847	\$ 5,278,430,954		
Plan Fiduciary Net Position as a Percentage				
of Total Pension Liability	79.94%	78.85%		
Net Pension Liability as a Percentage				
of Covered Payroll	148.60%	158.97%		
Development of the Single Discount Rate				
Single Discount Rate	7.25%	7.25%		
Long-Term Expected Rate of Investment Return	7.25%	7.25%		
Long-Term Municipal Bond Rate ⁽³⁾	3.86%	3.69%		
Last year ending June 30 in the 2024 to 2123 projection period				
for which projected benefit payments are fully funded	2123	2122		
Total Pension Expense	\$ 955,794,042	\$ 257,697,982		
Deferred Outflows and Deferred Inflows of Resources by Source to be Recognized in Future Pension Expenses				
	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Difference	Net Deferred Outflows/(Inflows)
Difference between expected and actual experience	\$ 188,709,296	\$ 6,071,609	\$ 182,637,687	\$ 90,378,155
Changes in assumptions	377,810,677	-	377,810,677	547,689,578
Net difference between projected and actual earnings				
on pension plan investments	2,177,962,093	1,836,226,268	341,735,825	772,566,574
Total	\$ 2,744,482,066	\$ 1,842,297,877	\$ 902,184,189	\$ 1,410,634,307

⁽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, 2023 and June 30, 2022. 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, 2023 and June 30, 2022

	<u>2023</u>	<u>2022</u>
A. Expense		
1. Service Cost	\$ 395,700,338	\$ 379,267,685
2. Interest on the Total Pension Liability	1,772,097,027	1,720,782,101
3. Current-Period Benefit Changes	-	-
4. Employee Contributions (made negative for addition here)	(200,610,721)	(183,315,252)
5. Projected Earnings on Plan Investments (made negative for addition here)	(1,401,505,109)	(1,549,271,763)
6. Pension Plan Administrative Expense	7,892,822	6,650,604
7. Other Changes in Plan Fiduciary Net Position	-	(507,446,092)
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>	33,588,530	985,857
9. Recognition of Outflow (Inflow) of Resources due to assumption changes		
<i>Arising from Current Reporting Period</i>	-	-
10. Recognition of Outflow (Inflow) of Resources due to the difference between projected and actual earnings on Pension Plan Investments		
<i>Arising from Current Reporting Period</i>	(58,160,831)	627,912,604
11. Increases/(Decreases) from Experience in the Current Reporting Period	\$ 549,002,056	\$ 495,565,744
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>	38,725,659	30,456,379
13. Recognition of Outflow (Inflow) of Resources due to assumption changes		
<i>Arising from Prior Reporting Periods</i>	169,878,901	286,569,920
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>	198,187,426	(554,894,061)
15. Total Pension Expense/(Income)	\$ 955,794,042	\$ 257,697,982

Statement of Outflows and Inflows Arising from Current Reporting Period Fiscal Year Ended June 30, 2023

	2023	2022
A. Outflows (Inflows) of Resources Due to Liabilities		
1. Difference between expected and actual experience of the Total Pension Liability (gains) or losses	\$ 164,573,721	\$ 4,880,583
2. Assumption Changes (gains) or losses	\$ -	\$ -
3. Recognition period for Liabilities: Average of the expected remaining service lives of all employees {in years}	4.8997	4.9506
4. Outflow (Inflow) of Resources to be recognized in the current pension expense for the difference between expected and actual experience of the Total Pension Liability	\$ 33,588,530	\$ 985,857
5. Outflow (Inflow) of Resources to be recognized in the current pension expense for Assumption Changes	\$ -	\$ -
6. Outflow (Inflow) of Resources to be recognized in the current pension expense due to Liabilities	\$ 33,588,530	\$ 985,857
7. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses for the difference between expected and actual experience of the Total Pension Liability	\$ 130,985,191	\$ 3,894,726
8. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses for Assumption Changes	\$ -	\$ -
9. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Liabilities	\$ 130,985,191	\$ 3,894,726
B. Outflows (Inflows) of Resources Due to Assets		
1. Net difference between projected and actual earnings on pension plan investments (gains) or losses	\$ (290,804,154)	\$ 3,139,563,020
2. Recognition period for Assets {in years}	5.0000	5.0000
3. Outflow (Inflow) of Resources to be recognized in the current pension expense due to Assets	\$ (58,160,831)	\$ 627,912,604
4. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Assets	\$ (232,643,323)	\$ 2,511,650,416

Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods Fiscal Year Ended June 30, 2023

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	\$ 247,483,150	\$ 5,290,060	\$ 242,193,090
2. Due to assets	999,978,899	859,952,304	140,026,595
3. Total	\$ 1,247,462,049	\$ 865,242,364	\$ 382,219,685

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	\$ 77,604,249	\$ 5,290,060	\$ 72,314,189
2. Assumption changes	169,878,901	-	169,878,901
3. Net difference between projected and actual earnings on pension plan investments	999,978,899	859,952,304	140,026,595
4. Total	\$ 1,247,462,049	\$ 865,242,364	\$ 382,219,685

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	\$ 188,709,296	\$ 6,071,609	\$ 182,637,687
2. Assumption changes	377,810,677	-	377,810,677
3. Net difference between projected and actual earnings on pension plan investments	2,177,962,093	1,836,226,268	341,735,825
4. Total	\$ 2,744,482,066	\$ 1,842,297,877	\$ 902,184,189

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
2024	\$ 291,247,413
2025	(8,120,150)
2026	646,998,155
2027	(27,941,229)
2028	-
Thereafter	-
Total	\$ 902,184,189

Schedules of Required Supplementary Information

Schedule of Changes in Net Pension Liability and Related Ratios

Current Period

Fiscal Year Ended June 30, 2023

A. Total Pension Liability

1. Service Cost	\$ 395,700,338
2. Interest on the Total Pension Liability	1,772,097,027
3. Changes of benefit terms	0
4. Difference between expected and actual experience of the Total Pension Liability	164,573,721
5. Changes of assumptions	0
6. Benefit payments, including refunds of employee contributions	(1,426,061,527)
7. Net change in Total Pension Liability	\$ 906,309,559
8. Total Pension Liability – Beginning	24,957,898,206
9. Total Pension Liability – Ending	\$ 25,864,207,765

B. Plan Fiduciary Net Position

1. Contributions – employer	\$ 536,619,031
2. Contributions – employee	200,610,721
3. Net investment income	1,692,309,263
4. Benefit payments, including refunds of employee contributions	(1,426,061,527)
5. Pension Plan Administrative Expense	(7,892,822)
6. Other (Including Settlement)	-
7. Net change in Plan Fiduciary Net Position	\$ 995,584,666
8. Plan Fiduciary Net Position – Beginning	19,679,467,252
9. Plan Fiduciary Net Position – Ending	\$ 20,675,051,918

C. Net Pension Liability

\$ 5,189,155,847

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

79.94%

E. Covered-Employee Payroll⁽¹⁾

\$ 3,492,029,158

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

148.60%

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

SECTION B

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

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2023

Employer ID	Employer Name	Employer Contributions	Employer Allocation Percentage	Net Pension Liability		
				1% Decrease 6.25%	Current Single	1% Increase 8.25%
					Discount Rate 7.25%	
106	COTTER PUBLIC SCHOOLS	\$ 693,009	0.129144%	\$ 10,884,290	\$ 6,701,459	\$ 3,233,571
108	ROGERS PUBLIC SCHOOLS	16,120,275	3.004045%	253,182,572	155,884,557	75,217,015
109	GRAVETTE SCHOOL DISTRICT	2,072,228	0.386164%	32,546,103	20,038,641	9,668,994
110	SILOAM SPRINGS SCHOOL DISTRICT	4,632,265	0.863232%	72,753,640	44,794,430	21,614,093
111	HERMITAGE PUBLIC SCHOOL DISTRICT	451,286	0.084098%	7,087,828	4,363,977	2,105,695
113	WARREN SCHOOL DISTRICT	1,492,202	0.278075%	23,436,300	14,429,734	6,962,598
115	BERRYVILLE PUBLIC SCHOOLS	1,869,110	0.348312%	29,355,961	18,074,471	8,721,247
116	LAKESIDE SCHOOL DISTRICT	1,160,161	0.216198%	18,221,310	11,218,864	5,413,297
117	GURDON PUBLIC SCHOOLS	712,302	0.132739%	11,187,301	6,888,024	3,323,591
119	ARKADELPHIA PUBLIC SCHOOLS	1,561,321	0.290955%	24,521,861	15,098,114	7,285,103
121	WOODLAWN SCHOOL DISTRICT	488,725	0.091075%	7,675,846	4,726,020	2,280,387
123	MAGNOLIA SCHOOL DISTRICT	3,129,348	0.583160%	49,149,061	30,261,086	14,601,501
125	ALMA SCHOOL DISTRICT	3,123,837	0.582133%	49,062,499	30,207,790	14,575,785
126	MOUNTAINBURG PUBLIC SCHOOLS	697,396	0.129961%	10,953,202	6,743,888	3,254,044
129	GREENBRIER PUBLIC SCHOOLS	3,307,678	0.616392%	51,949,888	31,985,556	15,433,588
130	OZARK PUBLIC SCHOOLS	1,727,678	0.321956%	27,134,641	16,706,804	8,061,324
131	CUTTER MORNING STAR PUBLIC SCHOOLS	544,355	0.101442%	8,549,549	5,263,959	2,539,952
132	LAKESIDE SCHOOL DISTRICT	3,277,373	0.610745%	51,473,915	31,692,499	15,292,183
133	FOUNTAIN LAKE SCHOOL DISTRICT	1,535,419	0.286128%	24,115,056	14,847,644	7,164,247
134	HOT SPRINGS SCHOOL DISTRICT	4,135,745	0.770704%	64,955,377	39,993,038	19,297,338
135	JESSIEVILLE PUBLIC SCHOOL DISTRICT	864,707	0.161140%	13,580,958	8,361,798	4,034,713
136	LAKE HAMILTON SCHOOL DISTRICT	4,345,025	0.809704%	68,242,296	42,016,794	20,273,835
139	SHERIDAN SCHOOL DISTRICT	3,631,714	0.676777%	57,039,139	35,119,008	16,945,533
141	HOPE PUBLIC SCHOOLS	2,294,206	0.427530%	36,032,455	22,185,189	10,704,740
143	SPRING HILL SCHOOL DISTRICT	550,024	0.102498%	8,638,591	5,318,782	2,566,405
144	BISMARCK SCHOOL DISTRICT	837,562	0.156081%	13,154,621	8,099,302	3,908,055
145	MINERAL SPRINGS SCHOOL DISTRICT	673,952	0.125592%	10,584,995	6,517,183	3,144,654
150	JACKSON COUNTY SCHOOL DISTRICT	867,420	0.161645%	13,623,570	8,388,034	4,047,373
153	WHITE HALL SCHOOL DISTRICT	2,612,109	0.486772%	41,025,378	25,259,333	12,188,068
154	WATSON CHAPEL SCHOOL DISTRICT	1,965,471	0.366269%	30,869,393	19,006,291	9,170,866
159	DOLLARWAY SCHOOL DISTRICT	-	0.000000%	-	-	-
161	CLARKSVILLE SCHOOL DISTRICT	2,568,620	0.478667%	40,342,357	24,838,796	11,985,152
163	LAMAR SCHOOL DISTRICT	1,311,566	0.244413%	20,599,261	12,682,969	6,119,753
165	HOXIE PUBLIC SCHOOLS	765,526	0.142657%	12,023,239	7,402,710	3,571,937
172	LEE COUNTY SCHOOL DISTRICT	982,771	0.183141%	15,435,250	9,503,486	4,585,598
178	ASHDOWN SCHOOL DISTRICT	1,352,602	0.252060%	21,243,758	13,079,785	6,311,224
180	BOONEVILLE SCHOOL DISTRICT	1,208,719	0.225247%	18,983,959	11,688,427	5,639,870
181	MAGAZINE SCHOOL DISTRICT	536,158	0.099914%	8,420,821	5,184,701	2,501,709
182	FLIPPIN SCHOOL DISTRICT	945,233	0.176146%	14,845,680	9,140,488	4,410,445
184	TEXARKANA SCHOOL DISTRICT	4,531,673	0.844486%	71,173,763	43,821,699	21,144,733
185	OSCEOLA SCHOOL DISTRICT	1,261,980	0.235172%	19,820,460	12,203,461	5,888,382
186	MOUNT IDA PUBLIC SCHOOLS	503,655	0.093857%	7,910,331	4,870,392	2,350,049
188	PRESCOTT PUBLIC SCHOOLS	914,537	0.170426%	14,363,579	8,843,658	4,267,219
192	PERRYVILLE SCHOOL DISTRICT	926,255	0.172609%	14,547,613	8,956,968	4,321,893
195	MARVELL - ELAINE SCHOOL DISTRICT	407,984	0.076029%	6,407,727	3,945,239	1,903,647
196	HELENA-WEST HELENA SCHOOLS	1,079,394	0.201147%	16,952,799	10,437,841	5,036,440
197	KIRBY SCHOOL DISTRICT	404,639	0.075405%	6,355,192	3,912,893	1,888,039
203	MARKED TREE SCHOOL DISTRICT	540,663	0.100754%	8,491,570	5,228,261	2,522,727
208	MENA PUBLIC SCHOOLS	1,634,451	0.304583%	25,670,432	15,805,290	7,626,328
209	RUSSELLVILLE SCHOOL DISTRICT	6,066,791	1.130558%	95,284,086	58,666,430	28,307,575

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2023

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%
210	LITTLE ROCK SCHOOL DISTRICT	\$ 28,312,784	5.276142%	\$ 444,676,254	\$ 273,787,252	\$ 132,107,120
211	PULASKI COUNTY SPECIAL SCHOOL DISTRICT	15,183,939	2.829557%	238,476,620	146,830,099	70,848,081
212	NORTH LITTLE ROCK SCHOOL DISTRICT	9,421,599	1.755733%	147,974,186	91,107,734	43,961,069
213	FORREST CITY SCHOOL DISTRICT	2,199,634	0.409906%	34,547,112	21,270,663	10,263,466
214	BAUXITE SCHOOL DISTRICT	1,379,048	0.256988%	21,659,124	13,335,527	6,434,624
215	BENTON SCHOOL DISTRICT	4,803,035	0.895055%	75,435,738	46,445,798	22,410,907
216	BRYANT PUBLIC SCHOOLS	8,930,374	1.664193%	140,259,090	86,357,548	41,669,022
219	LAVACA PUBLIC SCHOOLS	789,575	0.147139%	12,400,950	7,635,268	3,684,150
221	GREENWOOD SCHOOL DISTRICT	3,919,589	0.730423%	61,560,463	37,902,789	18,288,756
222	MANSFIELD SCHOOL DISTRICT	792,234	0.147634%	12,442,706	7,660,976	3,696,555
224	DEQUEEN PUBLIC SCHOOLS	2,461,443	0.458695%	38,659,039	23,802,378	11,485,062
227	STRONG-HUTTIG SCHOOL DISTRICT	403,555	0.075203%	6,338,166	3,902,410	1,882,981
228	JUNCTION CITY SCHOOL DISTRICT	684,621	0.127581%	10,752,558	6,620,352	3,194,435
230	SHIRLEY SCHOOL DISTRICT	373,504	0.069603%	5,866,195	3,611,817	1,742,765
232	PRAIRIE GROVE SCHOOL DISTRICT	1,822,565	0.339639%	28,624,934	17,624,377	8,504,069
233	FAYETTEVILLE PUBLIC SCHOOLS	13,124,286	2.445736%	206,128,019	126,913,059	61,237,763
234	FARMINGTON PUBLIC SCHOOLS	2,101,489	0.391617%	33,005,661	20,321,591	9,805,522
235	ELKINS SCHOOL DISTRICT	1,166,874	0.217449%	18,326,742	11,283,778	5,444,620
237	LINCOLN CONSOLIDATED SCHOOL DISTRICT	1,113,975	0.207591%	17,495,920	10,772,241	5,197,794
238	GREENLAND SCHOOL DISTRICT	884,051	0.164745%	13,884,764	8,548,852	4,124,970
239	SPRINGDALE PUBLIC SCHOOLS	25,259,796	4.707212%	396,726,492	244,264,575	117,861,913
240	WEST FORK SCHOOL DISTRICT	900,691	0.167846%	14,146,119	8,709,768	4,202,615
242	MC CROY SCHOOL DISTRICT	549,689	0.102436%	8,633,328	5,315,542	2,564,842
245	DANVILLE PUBLIC SCHOOLS	859,829	0.160231%	13,504,348	8,314,629	4,011,954
246	DARDANELLE PUBLIC SCHOOLS	2,070,664	0.385872%	32,521,528	20,023,511	9,661,693
250	COSSATOT RIVER SCHOOL DISTRICT	1,019,323	0.189953%	16,009,326	9,856,945	4,756,148
251	SOUTH PIKE COUNTY SCHOOL DISTRICT	722,851	0.134705%	11,352,994	6,990,041	3,372,816
330	MONTICELLO SCHOOL DISTRICT	1,799,704	0.335378%	28,265,874	17,403,304	8,397,397
331	MAMMOTH SPRING SCHOOL DISTRICT	551,071	0.102693%	8,655,030	5,328,903	2,571,289
333	BATESVILLE SCHOOL DISTRICT	3,272,124	0.609767%	51,391,475	31,641,740	15,267,691
335	HACKETT SCHOOL DISTRICT	741,703	0.138218%	11,649,071	7,172,335	3,460,777
336	BEEBE PUBLIC SCHOOL DISTRICT	2,980,583	0.555438%	46,812,585	28,822,518	13,907,367
337	BALD KNOB PUBLIC SCHOOLS	1,050,421	0.195748%	16,497,746	10,157,665	4,901,251
350	FORT SMITH PUBLIC SCHOOLS	15,684,805	2.922894%	246,343,144	151,673,519	73,185,116
351	EL DORADO PUBLIC SCHOOLS	4,024,561	0.749985%	63,209,144	38,917,882	18,778,556
360	HEBER SPRINGS SCHOOL DISTRICT	1,394,222	0.259816%	21,897,438	13,482,257	6,505,424
365	BARTON-LEXA SCHOOL DISTRICT	702,318	0.130878%	11,030,501	6,791,482	3,277,008
375	EARLE SCHOOL DISTRICT	489,994	0.091311%	7,695,776	4,738,291	2,286,308
376	WEST MEMPHIS SCHOOL DISTRICT	5,080,645	0.946788%	79,795,827	49,130,305	23,706,228
384	HAMBURG SCHOOL DISTRICT	1,630,632	0.303871%	25,610,454	15,768,361	7,608,509
385	BENTONVILLE PUBLIC SCHOOLS	20,016,500	3.730114%	314,376,080	193,561,411	93,396,754
386	PARIS SCHOOL DISTRICT	1,198,813	0.223401%	18,828,368	11,592,630	5,593,646
393	CORNING SCHOOL DISTRICT	795,793	0.148298%	12,498,605	7,695,394	3,713,162
394	JONESBORO PUBLIC SCHOOLS	7,150,630	1.332534%	112,306,705	69,147,259	33,364,757
395	SLOAN-HENDRIX SCHOOL DISTRICT	706,924	0.131737%	11,102,834	6,836,017	3,298,497
396	CAMDEN-FAIRVIEW SCHOOL DISTRICT	2,474,566	0.461140%	38,865,151	23,929,281	11,546,295
404	LONOKE SCHOOL DISTRICT	1,607,274	0.299519%	25,243,595	15,542,486	7,499,520
416	CROSSETT SCHOOL DISTRICT	1,446,354	0.269531%	22,716,213	13,986,377	6,748,670
434	RIVERVIEW SCHOOL DISTRICT	1,211,363	0.225740%	19,025,481	11,713,992	5,652,205
443	SEARCY SCHOOL DISTRICT	3,561,997	0.663785%	55,944,179	34,444,841	16,620,236

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2023

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%
451	HARRISON SCHOOL DISTRICT	\$ 2,841,137	0.529451%	\$ 44,622,460	\$ 27,474,057	\$ 13,256,711
453	HARRISBURG SCHOOL DISTRICT	1,277,789	0.238119%	20,068,765	12,356,343	5,962,151
458	HARMONY GROVE SCHOOL DISTRICT	945,894	0.176269%	14,856,073	9,146,887	4,413,532
463	CLARENDON SCHOOL DISTRICT	606,831	0.113084%	9,530,796	5,868,113	2,831,467
471	NORFORK SCHOOL DISTRICT	505,369	0.094177%	7,937,254	4,886,969	2,358,048
479	CONWAY PUBLIC SCHOOLS	10,466,681	1.950486%	164,388,082	101,213,773	48,837,409
480	CHARLESTON PUBLIC SCHOOLS	807,936	0.150561%	12,689,324	7,812,819	3,769,821
484	HARMONY GROVE SCHOOL DISTRICT	1,098,376	0.204684%	17,250,923	10,621,396	5,125,009
486	PALESTINE-WHEATLEY SCHOOL DISTRICT	713,789	0.133016%	11,210,654	6,902,402	3,330,529
493	HAZEN SCHOOL DISTRICT	583,138	0.108669%	9,158,670	5,638,995	2,720,913
501	MAYNARD SCHOOL DISTRICT	540,986	0.100814%	8,496,640	5,231,383	2,524,233
502	WEST SIDE SCHOOL DISTRICT	664,014	0.123740%	10,428,901	6,421,076	3,098,281
503	MALVERN SCHOOL DISTRICT	1,933,655	0.360340%	30,369,686	18,698,621	9,022,411
512	GLEN ROSE SCHOOL DISTRICT	953,395	0.177667%	14,973,872	9,219,416	4,448,529
513	WALDRON PUBLIC SCHOOLS	1,521,072	0.283455%	23,889,719	14,708,904	7,097,303
515	NASHVILLE SCHOOL DISTRICT	1,830,844	0.341181%	28,754,953	17,704,430	8,542,696
521	HAMPTON SCHOOL DISTRICT	633,396	0.118035%	9,948,018	6,124,997	2,955,418
530	MOUNTAIN VIEW SCHOOL DISTRICT	1,846,492	0.344097%	29,000,715	17,855,745	8,615,708
531	DREW CENTRAL SCHOOL DISTRICT	1,215,363	0.226485%	19,088,307	11,752,674	5,670,870
535	MAYFLOWER SCHOOL DISTRICT	899,096	0.167548%	14,121,064	8,694,341	4,195,171
536	SOUTHSIDE BEE BRANCH SCHOOL DISTRICT	689,235	0.128440%	10,825,018	6,664,966	3,215,962
538	GENTRY PUBLIC SCHOOLS	1,714,162	0.319437%	26,922,366	16,576,106	7,998,260
539	FORDYCE PUBLIC SCHOOLS	806,158	0.150229%	12,661,391	7,795,621	3,761,523
545	NEWPORT SPECIAL SCHOOL DISTRICT	1,303,217	0.242857%	20,468,128	12,602,230	6,080,796
547	DECATUR PUBLIC SCHOOLS	635,942	0.118509%	9,988,000	6,149,613	2,967,296
548	SCRANTON SCHOOL DISTRICT	420,460	0.078353%	6,603,677	4,065,885	1,961,860
552	CEDARVILLE PUBLIC SCHOOL DISTRICT	847,886	0.158005%	13,316,771	8,199,138	3,956,227
555	CONCORD SCHOOL DISTRICT	542,459	0.101088%	8,519,780	5,245,630	2,531,108
558	POCAHONTAS PUBLIC SCHOOLS	1,790,280	0.333622%	28,117,863	17,312,174	8,353,425
560	VAN BUREN SCHOOL DISTRICT	6,015,298	1.120962%	94,475,346	58,168,488	28,067,309
564	COUNTY LINE PUBLIC SCHOOLS	523,776	0.097607%	8,226,353	5,064,967	2,443,935
565	SALEM SCHOOL DISTRICT	797,076	0.148537%	12,518,758	7,707,801	3,719,148
566	DIERKS PUBLIC SCHOOLS	569,189	0.106069%	8,939,596	5,504,111	2,655,829
569	POTTSVILLE SCHOOL DISTRICT	1,704,339	0.317607%	26,768,089	16,481,117	7,952,426
571	PIGGOTT SCHOOL DISTRICT	765,030	0.142565%	12,015,447	7,397,913	3,569,622
583	HECTOR SCHOOL DISTRICT	645,413	0.120274%	10,136,753	6,241,201	3,011,488
586	BLYTHEVILLE PUBLIC SCHOOLS	1,466,576	0.273299%	23,033,812	14,181,922	6,843,025
592	BEARDEN SCHOOL DISTRICT	544,571	0.101482%	8,552,947	5,266,051	2,540,961
593	PINE BLUFF SCHOOL DISTRICT	4,708,150	0.877373%	73,945,477	45,528,244	21,968,171
597	MARMADUKE SCHOOL DISTRICT	679,199	0.126570%	10,667,394	6,567,916	3,169,134
601	FOUKE SCHOOL DISTRICT	1,009,671	0.188154%	15,857,736	9,763,611	4,711,112
602	HORATIO SCHOOL DISTRICT	746,702	0.139149%	11,727,586	7,220,677	3,484,102
606	ENGLAND PUBLIC SCHOOL DISTRICT	710,597	0.132421%	11,160,530	6,871,540	3,315,638
607	JASPER SCHOOL DISTRICT	1,125,086	0.209662%	17,670,422	10,879,682	5,249,636
608	TRUMANN SCHOOL DISTRICT	1,241,614	0.231377%	19,500,596	12,006,521	5,793,355
622	CARLISLE SCHOOL DISTRICT	678,037	0.126354%	10,649,147	6,556,682	3,163,713
623	BRADFORD SCHOOL DISTRICT	460,088	0.085738%	7,226,071	4,449,093	2,146,765
625	HUNTSVILLE SCHOOL DISTRICT	2,267,103	0.422479%	35,606,767	21,923,093	10,578,275
626	YELLVILLE-SUMMIT PUBLIC SCHOOL	905,400	0.168723%	14,220,068	8,755,298	4,224,584
629	BROOKLAND PUBLIC SCHOOLS	2,679,078	0.499251%	42,077,182	25,906,929	12,500,544

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2023

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%
630	BRINKLEY PUBLIC SCHOOLS	\$ 543,917	0.101360%	\$ 8,542,683	\$ 5,259,731	\$ 2,537,912
637	BAY SCHOOL DISTRICT	549,342	0.102371%	8,627,877	5,312,185	2,563,222
645	FOREMAN PUBLIC SCHOOLS	513,770	0.095742%	8,069,198	4,968,206	2,397,246
651	QUITMAN PUBLIC SCHOOLS	679,028	0.126538%	10,664,705	6,566,261	3,168,335
656	WYNNE PUBLIC SCHOOLS	2,498,620	0.465623%	39,242,938	24,161,884	11,658,530
657	DUMAS PUBLIC SCHOOLS	1,383,146	0.257752%	21,723,479	13,375,150	6,453,743
658	MANILA PUBLIC SCHOOLS	1,033,202	0.192539%	16,227,309	9,991,157	4,820,907
662	CLINTON PUBLIC SCHOOLS	1,426,577	0.265845%	22,405,596	13,795,130	6,656,390
667	GREENE COUNTY TECH SCHOOL DISTRICT	3,519,769	0.655916%	55,280,951	34,036,492	16,423,200
674	AUGUSTA PUBLIC SCHOOLS	525,938	0.098010%	8,260,304	5,085,871	2,454,021
675	GREEN FOREST PUBLIC SCHOOLS	1,504,544	0.280375%	23,630,138	14,549,080	7,020,185
676	EAST END SCHOOL DISTRICT	623,578	0.116205%	9,793,818	6,030,056	2,909,607
677	DOVER SCHOOL DISTRICT	1,263,911	0.235532%	19,850,788	12,222,134	5,897,392
682	MOUNTAIN HOME PUBLIC SCHOOLS	3,911,078	0.728837%	61,426,799	37,820,492	18,249,046
687	STAR CITY SCHOOL DISTRICT	1,291,766	0.240723%	20,288,279	12,491,497	6,027,365
693	ATKINS PUBLIC SCHOOLS	980,384	0.182696%	15,397,759	9,480,403	4,574,460
696	DES ARC SCHOOL DISTRICT	595,946	0.111056%	9,359,842	5,762,856	2,780,679
698	VILONIA SCHOOL DISTRICT	2,826,964	0.526810%	44,399,856	27,337,000	13,190,579
702	NETTLETON PUBLIC SCHOOLS	4,060,941	0.756764%	63,780,513	39,269,674	18,948,302
704	OMAHA SCHOOL DISTRICT	464,228	0.086510%	7,291,094	4,489,128	2,166,082
705	CABOT PUBLIC SCHOOLS	10,191,459	1.899198%	160,065,493	98,552,354	47,553,228
714	MARION SCHOOL DISTRICT	3,756,364	0.700006%	58,996,879	36,324,389	17,527,151
715	MCGEEHEE PUBLIC SCHOOLS	1,160,869	0.216330%	18,232,425	11,225,708	5,416,600
719	CAVE CITY SCHOOL DISTRICT	1,277,280	0.238024%	20,060,761	12,351,415	5,959,773
724	PANGBURN SCHOOL DISTRICT	842,319	0.156968%	13,229,338	8,145,306	3,930,252
727	CALICO ROCK SCHOOL DISTRICT	443,202	0.082592%	6,960,867	4,285,807	2,067,977
731	DEWITT SCHOOL DISTRICT	1,205,264	0.224603%	18,929,687	11,655,012	5,623,746
735	ALPENA SCHOOL DISTRICT	467,720	0.087160%	7,345,934	4,522,893	2,182,375
736	MAGNET COVE SCHOOL DISTRICT	654,054	0.121884%	10,272,478	6,324,766	3,051,810
746	STUTTGART SCHOOL DISTRICT	1,609,122	0.299863%	25,272,627	15,560,361	7,508,145
747	VALLEY SPRINGS PUBLIC SCHOOLS	810,345	0.151009%	12,727,147	7,836,107	3,781,058
750	OUACHITA PUBLIC SCHOOLS	447,534	0.083399%	7,028,895	4,327,692	2,088,187
753	GOSNELL PUBLIC SCHOOLS	1,084,983	0.202189%	17,040,578	10,491,887	5,062,518
756	MULBERRY-PLEASANT VIEW BI-COUNTY PUBLIC SCHOOLS	534,882	0.099676%	8,400,775	5,172,359	2,495,753
757	POYEN SCHOOL DISTRICT	430,063	0.080143%	6,754,503	4,158,749	2,006,669
765	EUREKA SPRINGS PUBLIC SCHOOLS	785,436	0.146368%	12,335,939	7,595,240	3,664,836
771	SOUTHSIDE SCHOOL DISTRICT	1,866,880	0.347897%	29,320,931	18,052,903	8,710,840
779	MELBOURNE PUBLIC SCHOOL DISTRICT	822,955	0.153359%	12,925,204	7,958,050	3,839,898
780	WONDERVIEW SCHOOL DISTRICT	450,452	0.083943%	7,074,726	4,355,910	2,101,802
794	VIOLA SCHOOL DISTRICT	469,743	0.087538%	7,377,718	4,542,462	2,191,817
795	NEMO VISTA SCHOOL DISTRICT	563,527	0.105014%	8,850,674	5,449,362	2,629,412
813	BLEVINS SCHOOL DISTRICT	545,256	0.101609%	8,563,702	5,272,673	2,544,156
820	PARKERS CHAPEL SCHOOL DISTRICT	737,690	0.137470%	11,586,041	7,133,528	3,442,051
847	ROSE BUD SCHOOL DISTRICT	763,309	0.142244%	11,988,416	7,381,270	3,561,591
863	VALLEY VIEW PUBLIC SCHOOLS	2,606,656	0.485755%	40,939,741	25,206,606	12,162,627
872	SMACKOVER-NORPHLET SCHOOL DISTRICT	1,143,732	0.213137%	17,963,286	11,059,998	5,336,642
873	GENOA CENTRAL SCHOOL DISTRICT	1,075,690	0.200457%	16,894,619	10,402,020	5,019,156
956	BERGMAN PUBLIC SCHOOLS	998,600	0.186091%	15,683,861	9,656,556	4,659,456
957	LEAD HILL SCHOOL DISTRICT	395,299	0.073665%	6,208,511	3,822,581	1,844,462
958	DERMOTT SCHOOL DISTRICT	444,717	0.082874%	6,984,654	4,300,453	2,075,043

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2023

Employer ID	Employer Name	Employer Contributions	Employer Allocation Percentage	Net Pension Liability		
				1% Decrease 6.25%	Current Single	1% Increase 8.25%
					Discount Rate 7.25%	
963	GUY-PERKINS SCHOOL DISTRICT	\$ 371,455	0.069221%	\$ 5,834,012	\$ 3,592,002	\$ 1,733,204
964	MT. VERNON-ENOLA SCHOOL DISTRI	543,646	0.101310%	8,538,428	5,257,112	2,536,648
965	MOUNTAIN PINE SCHOOL DISTRICT	784,962	0.146279%	12,328,498	7,590,658	3,662,625
973	ARMOREL SCHOOL DISTRICT	474,231	0.088374%	7,448,206	4,585,862	2,212,758
987	WHITE COUNTY CENTRAL SCHOOLS	784,593	0.146210%	12,322,699	7,587,088	3,660,902
1000	LAFAYETTE COUNTY SCHOOL DISTRICT	676,630	0.126091%	10,627,041	6,543,071	3,157,146
1001	CEDAR RIDGE SCHOOL DISTRICT	906,429	0.168915%	14,236,228	8,765,248	4,229,385
1002	CLEVELAND COUNTY SCHOOL DISTRICT	838,849	0.156321%	13,174,832	8,111,747	3,914,059
1003	DEER/ MT. JUDEA SCHOOL DISTRICT	431,084	0.080333%	6,770,536	4,168,620	2,011,432
1004	EMERSON-TAYLOR-BRADLEY SCHOOL	1,111,405	0.207112%	17,455,556	10,747,389	5,185,803
1005	HILLCREST SCHOOL DISTRICT	487,324	0.090814%	7,653,835	4,712,468	2,273,848
1006	OUACHITA RIVER SCHOOL DISTRICT	771,837	0.143833%	12,122,346	7,463,731	3,601,380
1008	OZARK MOUNTAIN SCHOOL DISTRICT	700,540	0.130547%	11,002,577	6,774,289	3,268,712
1009	TWO RIVERS SCHOOL DISTRICT	911,134	0.169792%	14,310,138	8,810,755	4,251,343
1010	SEARCY COUNTY SCHOOL DISTRICT	944,462	0.176002%	14,833,582	9,133,039	4,406,850
1011	LAWRENCE COUNTY SCHOOL DISTRICT	925,518	0.172472%	14,536,042	8,949,844	4,318,456
1045	HIGHLAND PUBLIC SCHOOL DISTRICT	1,826,600	0.340391%	28,688,305	17,663,395	8,522,896
1074	CROSS COUNTY SCHOOL DISTRICT	579,233	0.107941%	9,097,343	5,601,236	2,702,694
1091	WESTSIDE CONSOLIDATED SCHOOL DISTRICT	1,719,573	0.320446%	27,007,354	16,628,433	8,023,509
1092	PEA RIDGE SCHOOL DISTRICT	2,271,340	0.423269%	35,673,322	21,964,071	10,598,047
1093	JACKSONVILLE NORTH PULASKI SCHOOL DISTRICT	4,266,937	0.795152%	67,015,865	41,261,681	19,909,480
1114	RIVERCREST SCHOOL DISTRICT	1,200,335	0.223685%	18,852,283	11,607,354	5,600,751
1165	CADDO HILLS SCHOOL DISTRICT	620,102	0.115557%	9,739,229	5,996,445	2,893,389
1293	SOUTH CONWAY COUNTY SCHOOL DISTRICT	2,302,488	0.429073%	36,162,516	22,265,268	10,743,380
1307	SOUTHWEST ARKANSAS EDUCATION CO-OP	402,885	0.075078%	6,327,653	3,895,937	1,879,858
1308	SOUTHEAST ARKANSAS EDUCATION SERVICE CO-OP	1,201,946	0.223985%	18,877,577	11,622,928	5,608,265
1321	WESTSIDE SCHOOL DISTRICT	661,592	0.123289%	10,390,868	6,397,659	3,086,982
1330	GUY FENTER EDUCATION SERVICE CO-OP	586,567	0.109308%	9,212,539	5,672,162	2,736,917
1332	NORTHCENTRAL ARKANSAS EDUCATION SERVICE CO-OP	545,871	0.101724%	8,573,364	5,278,622	2,547,027
1333	BUFFALO ISLAND CENTRAL SCHOOL DISTRICT	776,084	0.144625%	12,189,055	7,504,803	3,621,198
1335	RECTOR SCHOOL DISTRICT	668,371	0.124552%	10,497,325	6,463,205	3,118,609
1336	OZARKS UNLIMITED RESOURCE EDUCATIONAL SERVICE CO-OP	692,697	0.129085%	10,879,398	6,698,447	3,232,118
1337	NORTHEAST ARKANSAS EDUCATION CO-OP	525,541	0.097936%	8,254,073	5,082,034	2,452,170
1338	DAWSON EDUCATION SERVICE CO-OP	1,726,805	0.321794%	27,120,942	16,698,369	8,057,254
1339	ARCH FORD EDUCATION SERVICE CO-OP	3,462,658	0.645273%	54,383,979	33,484,226	16,156,722
1342	WESTERN YELL COUNTY SCHOOL DISTRICT	421,610	0.078568%	6,621,747	4,077,011	1,967,229
1343	NEVADA SCHOOL DISTRICT	471,792	0.087919%	7,409,896	4,562,274	2,201,377
1344	PARAGOULD SCHOOL DISTRICT	3,246,775	0.605043%	50,993,348	31,396,614	15,149,413
1345	WILBUR D MILLS EDUCATION SERVICE CO-OP	603,995	0.112556%	9,486,256	5,840,690	2,818,235
1346	IZARD COUNTY CONSOLIDATED SCHOOL DISTRICT	673,250	0.125461%	10,573,962	6,510,390	3,141,377
1347	MIDLAND SCHOOL DISTRICT	634,415	0.118224%	9,964,025	6,134,852	2,960,173
1348	RIVERSIDE SCHOOL DISTRICT	760,209	0.141666%	11,939,726	7,351,291	3,547,126
1349	ARKANSAS RIVER EDUCATION SERVICE CO-OP	878,520	0.163714%	13,797,894	8,495,366	4,099,162
1350	GREAT RIVERS EDUCATION SERVICE CO-OP	428,716	0.079892%	6,733,344	4,145,721	2,000,383
1351	NORTHWEST ARKANSAS EDUCATION SERVICE CO-OP	709,582	0.132232%	11,144,591	6,861,727	3,310,903
1353	DEQUEEN-MENA EDUCATION SERVICE	879,741	0.163942%	13,817,085	8,507,181	4,104,863
1354	CROWLEY'S RIDGE EDUCATIONAL SERVICE CO-OP	865,831	0.161349%	13,598,609	8,372,666	4,039,957
1355	SOUTH CENTRAL SERVICE CO-OP	404,208	0.075325%	6,348,428	3,908,728	1,886,029
1359	CONWAY VOCATIONAL CENTER	268,877	0.050106%	4,222,937	2,600,063	1,254,576
1362	JONESBORO VOCATIONAL CENTER	177,234	0.033028%	2,783,610	1,713,869	826,972



Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2023

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				6.25%	7.25%	8.25%
1363	MONTICELLO VOCATIONAL CENTER	\$ 61,565	0.011473%	\$ 966,925	\$ 595,336	\$ 287,260
1364	EAST POINSETT COUNTY SCHOOL DISTRICT	691,542	0.128870%	10,861,256	6,687,277	3,226,728
1365	NORTH CENTRAL CAREER CENTER	31,118	0.005799%	488,731	300,912	145,195
1366	RIVER VALLEY CAREER ACADEMY	-	0.000000%	-	-	-
1371	METROPOLITAN VOCATIONAL CENTER	271,451	0.050585%	4,263,374	2,624,960	1,266,589
1372	TEXARKANA CAREER AND TECHNOLOGICAL CENTER	-	0.000000%	-	-	-
1373	WARREN VOCATIONAL CENTER	91,928	0.017131%	1,443,803	888,950	428,934
1991	CENTERPOINT SCHOOL DISTRICT	1,017,960	0.189699%	15,987,918	9,843,764	4,749,788
2000	ARKANSAS ARTS ACADEMY CHARTER	799,014	0.148898%	12,549,195	7,726,542	3,728,191
2001	ACADEMICS PLUS CHARTER SCHOOL	1,264,005	0.235550%	19,852,266	12,223,044	5,897,832
2002	KIPP DELTA COLLEGE PREPARATORY CHARTER	1,548,183	0.288507%	24,315,523	14,971,072	7,223,803
2003	IMBODEN AREA CHARTER SCHOOL	66,271	0.012350%	1,040,846	640,849	309,221
2006	HAAS HALL ACADEMY CHARTER - FAYETTEVILLE	910,240	0.169625%	14,296,088	8,802,104	4,247,169
2007	LISA ACADEMY CHARTER	3,464,823	0.645676%	54,417,979	33,505,160	16,166,823
2008	ARKANSAS VIRTUAL ACADEMY CHARTER	1,289,182	0.240242%	20,247,701	12,466,513	6,015,310
2012	COVENANT KEEPERS CHARTER SCHOOL	-	0.000000%	-	-	-
2016	E-STEM PUBLIC CHARTER SCHOOL	2,620,780	0.488387%	41,161,568	25,343,185	12,228,528
2019	LITTLE ROCK PREPARATORY ACADEMY	-	0.000000%	-	-	-
2020	JACKSONVILLE LIGHTHOUSE CHARTER SCHOOL	1,147,811	0.213897%	18,027,349	11,099,442	5,355,674
2022	PINE BLUFF LIGHTHOUSE CHARTER SCHOOL	-	0.000000%	-	-	-
2023	SIA TECH LITTLE ROCK CHARTER	93,969	0.017511%	1,475,862	908,689	438,458
2024	NORTHWEST ARKANSAS CLASSICAL ACADEMY CHARTER	999,152	0.186194%	15,692,525	9,661,891	4,662,031
2025	PREMIER HIGH SCHOOL OF LITTLE ROCK CHARTER	211,353	0.039386%	3,319,485	2,043,808	986,173
2026	QUEST MIDDLE CHARTER SCHOOL - PINE BLUFF	-	0.000000%	-	-	-
2027	EXALT ACADEMY CHARTER SCHOOL	585,693	0.109145%	9,198,804	5,663,705	2,732,836
2028	QUEST MIDDLE CHARTER SCHOOL - WEST LITTLE ROCK	-	0.000000%	-	-	-
2029	CAPITAL CITY LIGHTHOUSE CHARTER SCHOOL	-	0.000000%	-	-	-
2030	OZARK MONTESSORI ACADEMY CHARTER - SPRINGDALE	-	0.000000%	-	-	-
2031	ROCKBRIDGE MONTESSORI CHARTER SCHOOL	-	0.000000%	-	-	-
2032	HAAS HALL ACADEMY - BENTONVILLE CHARTER	-	0.000000%	-	-	-
2033	FUTURE SCHOOL OF FT. SMITH CHARTER	263,194	0.049047%	4,133,686	2,545,111	1,228,060
2034	ARKANSAS CONNECTIONS ACADEMY CHARTER	1,070,970	0.199577%	16,820,490	10,356,379	4,997,133
2035	THE EXCEL CENTER CHARTER AT GOODWILL	127,448	0.023750%	2,001,677	1,232,433	594,670
2036	FRIENDSHIP ASPIRE ACADEMY - PINE BLUFF	965,748	0.179969%	15,167,893	9,338,874	4,506,170
2037	SOUTHEAST ARKANSAS PREPARTORY HIGH SCHOOL	-	0.000000%	-	-	-
2038	SCHOLARMADE ACHIEVEMENT PLACE	475,224	0.088559%	7,463,803	4,595,465	2,217,392
2039	FRIENDSHIP ASPIRE ACADEMY - LITTLE ROCK	-	0.000000%	-	-	-
2040	PREMIER HIGH SCHOOL OF NORTH LITTLE ROCK CHARTER	71,949	0.013408%	1,130,026	695,757	335,715
2041	HOPE ACADEMY OF NORTHWEST ARKANSAS	122,235	0.022779%	1,919,810	1,182,027	570,349
2042	FRIENDSHIP ASPIRE - SOUTHEAST PINE BLUFF	-	0.000000%	-	-	-
2043	WESTWIND SCHOOL FOR PERFORMING ARTS	54,185	0.010098%	851,024	523,976	252,827
2044	PREMIER HIGH SCHOOL OF SPRINGDALE	45,825	0.008540%	719,726	443,135	213,821
4857	ARKANSAS ACTIVITIES ASSOCIATION	181,912	0.033900%	2,857,085	1,759,108	848,800
6864	ARKANSAS EASTER SEALS	189	0.000035%	2,972	1,830	883
6870	ARKANSAS SCHOOL BOARDS ASSOCIATION	16,949	0.003158%	266,197	163,897	79,083
6873	FIRST STUDENT	-	0.000000%	-	-	-
6875	ARKANSAS ASSOCIATION EDUCATIONAL ADMINISTRATORS	68,400	0.012746%	1,074,273	661,430	319,152
6877	ECONOMICS ARKANSAS	29,184	0.005438%	458,357	282,210	136,171
9492	BOSTON MOUNTAIN EDUCATIONAL CO-OP	103,586	0.019303%	1,626,898	1,001,682	483,329
1-005	UNIVERSITY OF ARKANSAS - MONTICELLO	68,957	0.012850%	1,083,025	666,819	321,752

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2023

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	\$ 12,830	0.002391%	\$ 201,514	\$ 124,072	\$ 59,867
1-008	ARKANSAS SCHOOL FOR THE BLIND	635,561	0.118438%	9,982,029	6,145,937	2,965,522
1-016	ARKANSAS SCHOOL FOR THE DEAF	984,085	0.183386%	15,455,889	9,516,194	4,591,729
1-017	ARKANSAS DEPARTMENT OF EDUCATION	3,101,274	0.577928%	48,708,134	29,989,607	14,470,508
1-025	HENDERSON STATE UNIVERSITY	38,515	0.007177%	604,907	372,441	179,710
1-028	ARKANSAS STATE UNIVERSITY- BEEBE	111,455	0.020770%	1,750,495	1,077,780	520,048
1-029	ARKANSAS STATE UNIVERSITY- NEWPORT	63,090	0.011757%	990,876	610,082	294,375
1-045	ARKANSAS TECH UNIVERSITY	438,955	0.081800%	6,894,155	4,244,733	2,048,157
1-051	SOUTHERN ARKANSAS UNIVERSITY	174,909	0.032595%	2,747,094	1,691,386	816,123
1-052	ARKANSAS STATE UNIVERSITY- MT. HOME	8,834	0.001646%	138,745	85,425	41,219
1-053	ARKANSAS STATE UNIVERSITY	451,798	0.084194%	7,095,876	4,368,932	2,108,086
1-054	UNIVERSITY OF CENTRAL ARKANSAS	1,424,456	0.265450%	22,372,285	13,774,620	6,646,494
1-115	ARKANSAS DEPARTMENT OF CAREER EDUCATION (REHAB)	935,896	0.174406%	14,699,046	9,050,205	4,366,882
1-197	SOUTHEAST ARKANSAS COLLEGE	233,326	0.043481%	3,664,577	2,256,281	1,088,695
1-202	ARKANSAS TEACHER RETIREMENT SYSTEM	739,649	0.137835%	11,616,808	7,152,471	3,451,192
1-220	U OF A COMMUNITY COLLEGE - MORRILTON	158,790	0.029591%	2,493,926	1,535,511	740,911
1-224	ARKANSAS EDUCATIONAL TV NETWORK	771,779	0.143823%	12,121,447	7,463,177	3,601,113
1-249	U OF A COMMUNITY COLLEGE - HOPE	62,593	0.011664%	983,074	605,279	292,058
1-254	PHILLIPS COMMUNITY COLLEGE - U OF A	8,714	0.001624%	136,868	84,270	40,662
1-256	UNIVERSITY OF ARKANSAS - FORT SMITH	45,028	0.008391%	707,199	435,422	210,099
1-268	SOUTHERN ARKANSAS UNIVERSITY TECH	119,489	0.022267%	1,876,669	1,155,466	557,532
1-274	CROWLEYS RIDGE TECHNICAL INSTITUTE	-	0.000000%	-	-	-
1-290	PULASKI TECHNICAL COLLEGE	371,444	0.069219%	5,833,838	3,591,895	1,733,152
1-291	COLLEGE OF THE OUACHITAS	186,602	0.034774%	2,930,746	1,804,461	870,684
1-294	ARKANSAS DEPARTMENT OF CAREER EDUCATION (WORKFORCE)	307,004	0.057211%	4,821,753	2,968,754	1,432,476
1-295	BLACK RIVER TECHNICAL COLLEGE	193,701	0.036097%	3,042,243	1,873,109	903,808
1-314	OZARKA COLLEGE	85,002	0.015840%	1,335,023	821,974	396,617
1-315	RICH MOUNTAIN COMMUNITY COLLEGE	92,328	0.017206%	1,450,094	892,823	430,803
1-318	U OF A COMMUNITY COLLEGE - BATESVILLE	79,576	0.014829%	1,249,812	769,510	371,302
1-320	PHILLIPS COMMUNITY COLLEGE - DEWITT	7,719	0.001438%	121,234	74,644	36,017
1-321	NORTHWEST TECHNICAL INSTITUTE	414,289	0.077204%	6,506,763	4,006,215	1,933,069
1-327	COSSATOT COMMUNITY COLLEGE - U OF A	81,584	0.015203%	1,281,340	788,922	380,668
1-328	ARKANSAS CORRECTIONAL SCHOOL	918,898	0.171238%	14,432,063	8,885,824	4,287,565
1-329	NORTH ARKANSAS COLLEGE	476,886	0.088869%	7,489,903	4,611,535	2,225,146
1-330	NATIONAL PARK COMMUNITY COLLEGE	214,718	0.040013%	3,372,327	2,076,342	1,001,871
1-331	EAST ARKANSAS COMMUNITY COLLEGE	120,899	0.022530%	1,898,819	1,169,103	564,113
1-335	ARKANSAS NORTHEASTERN COLLEGE	345,627	0.064408%	5,428,369	3,342,248	1,612,693
1-344	SOUTH ARKANSAS COMMUNITY COLLEGE	260,359	0.048518%	4,089,153	2,517,692	1,214,830
1-364	ARKANSAS STATE UNIVERSITY- MID SOUTH CC	29,337	0.005467%	460,766	283,694	136,887
1-386	RIVERSIDE VOCATIONAL TECHNICAL SCHOOL	-	0.000000%	-	-	-
1-388	NORTHWEST ARKANSAS COMMUNITY COLLEGE	431,101	0.080337%	6,770,806	4,168,786	2,011,512
1-389	UNIVERSITY OF ARKANSAS - FAYETTEVILLE	68,807	0.012822%	1,080,673	665,370	321,053
1-390	UNIVERSITY OF ARKANSAS - LITTLE ROCK	-	0.000000%	-	-	-
1-391	ARKANSAS DEPARTMENT OF HIGHER EDUCATION	139,254	0.025950%	2,187,095	1,346,595	649,755
1-392	SOUTH ARKANSAS DEVELOPMENTAL CENTER	438,870	0.081784%	6,892,820	4,243,911	2,047,761
1-399	ARKANSAS SCHOOL FOR MATH, SCIENCES & ARTS	82,635	0.015399%	1,297,858	799,092	385,576
1-400	UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES	11,802	0.002199%	185,358	114,125	55,067
1-401	ARKANSAS ECONOMIC DEVELOPMENT COMMISSION	-	0.000000%	-	-	-
1-402	UNIVERSITY OF ARKANSAS COOPERATIVE EXTENSION	40,754	0.007595%	640,076	394,095	190,158
1-403	DHS-DIVISON OF YOUTH SERVICES	4,089	0.000762%	64,223	39,542	19,080
1-404	APARTMENT DEPARTMENT OF WORKFORCE SERVICES	122,657	0.022857%	1,926,425	1,186,100	572,314
1-405	ARKANSAS DEPARTMENT OF COMMERCE	125,039	0.023301%	1,963,847	1,209,141	583,432
1-406	ARKANSAS DEPARTMENT OF EDUCATION	669,389	0.124742%	10,513,326	6,473,056	3,123,363
1-407	ARKANSAS DEPARTMENT OF PUBLIC SAFETY	9,971	0.001858%	156,603	96,420	46,524
1-409	ARKANSAS DEPARTMENT OF HEALTH	8,966	0.001671%	140,820	86,703	41,836
		<u>536,619,031</u>	<u>100.000000%</u>	<u>8,428,056,331</u>	<u>5,189,155,847</u>	<u>2,503,858,115</u>

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



SECTION C

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2023

		Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
		Differences Between Expected and Actual Experience		Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience		Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and	Total Employer Pension Expense
Employer ID	Employer														
106	Cotter Public Schools	\$ 243,706	\$ 441,330	\$ 487,918	\$ 310,234	\$ 1,483,187	\$ 7,841	\$ -	\$ -	\$ 205,927	\$ 213,768	\$ 1,234,346	\$ 70,198	\$ -	\$ 1,304,545
108	Rogers Public Schools	5,668,911	10,265,897	11,349,601	1,372,767	28,657,177	182,394	-	-	2,632,117	2,814,511	28,712,479	(22,998)	-	28,689,482
109	Gravette School District	728,727	1,319,660	1,458,968	657,022	4,164,378	23,446	-	-	853	24,299	3,690,931	223,289	-	3,914,220
110	Siloam Springs School District	1,628,998	2,949,971	3,261,381	2,414,089	10,254,439	52,412	-	-	1,677,113	1,729,525	8,250,716	540,174	-	8,790,890
111	Hermitage Public School District	158,701	287,393	317,731	252,571	1,016,396	5,106	-	-	482,054	487,160	803,804	(60,325)	-	743,479
113	Warren School District	524,753	950,281	1,050,596	529,315	3,054,946	16,884	-	-	411,301	428,184	2,657,822	(48,659)	-	2,609,164
115	Berryville Public Schools	657,298	1,190,308	1,315,961	567,443	3,731,010	21,148	-	-	631,274	652,422	3,329,149	(32,111)	-	3,297,038
116	Lakeside School District	407,986	738,827	816,820	581,720	2,545,353	13,127	-	-	354,283	367,410	2,066,410	16,313	-	2,082,722
117	Gurdon Public Schools	250,490	453,616	501,501	24,155	1,229,763	8,059	-	-	329,870	337,930	1,268,710	(111,166)	-	1,157,544
119	Arkadelphia Public Schools	549,059	994,298	1,099,259	-	2,642,617	17,666	-	-	1,350,906	1,368,572	2,780,932	(792,733)	-	1,988,199
121	Woodlawn School District	171,867	311,236	344,091	3,291	830,484	5,530	-	-	43,604	49,134	870,489	(23,006)	-	847,483
123	Magnolia School District	1,100,477	1,992,867	2,203,241	1,959,207	7,255,792	35,407	-	-	826,098	861,505	5,573,809	242,232	-	5,816,041
125	Alma School District	1,098,539	1,989,357	2,199,361	501,535	5,788,792	35,345	-	-	1,170,690	1,206,035	5,563,993	(28,855)	-	5,535,138
126	Mountainburg Public Schools	245,249	444,124	491,007	233,983	1,414,363	7,891	-	-	173,458	181,348	1,242,161	(6,847)	-	1,235,314
129	Greenbrier Public Schools	1,163,190	2,106,433	2,328,796	261,915	5,860,334	37,425	-	-	1,054,999	1,092,424	5,891,441	(140,333)	-	5,751,107
130	Ozark Public Schools	607,561	1,100,239	1,216,385	615,225	3,539,409	19,548	-	-	605,104	624,652	3,077,237	(92,334)	-	2,984,904
131	Cutter Morning Star Public Schools	191,430	346,662	383,257	331,858	1,253,207	6,159	-	-	46,804	52,963	969,572	80,337	-	1,049,909
132	Lakeside School District	1,152,532	2,087,134	2,307,459	432,787	5,979,912	37,082	-	-	706,739	743,821	5,837,462	80,085	-	5,917,547
133	Fountain Lake School District	539,951	977,803	1,081,023	840,384	3,439,161	17,373	-	-	93,198	110,571	2,734,797	138,426	-	2,873,224
134	Hot Springs School District	1,454,390	2,633,772	2,911,802	2,339,954	9,339,918	46,794	-	-	989,704	1,036,498	7,366,344	376,141	-	7,742,485
135	Jessieville Public School District	304,086	550,673	608,804	434,084	1,897,646	9,784	-	-	326,689	336,473	1,540,165	(15,737)	-	1,524,428
136	Lake Hamilton School District	1,527,986	2,767,048	3,059,148	1,445,622	8,799,804	49,162	-	-	815,974	865,136	7,739,101	317,267	-	8,056,368
139	Sheridan School District	1,277,141	2,312,789	2,556,935	213,089	6,359,954	41,091	-	-	679,832	720,924	6,468,593	(128,955)	-	6,339,638
141	Hope Public Schools	806,789	1,461,023	1,615,253	419,463	4,302,527	25,958	-	-	375,064	401,022	4,086,305	(215,707)	-	3,870,597
143	Spring Hill School District	193,423	350,272	387,248	272,581	1,203,525	6,223	-	-	166,936	173,159	979,670	73,456	-	1,053,126
144	Bismarck School District	294,540	533,386	589,692	373,445	1,791,063	9,477	-	-	905,666	915,142	1,491,816	(132,526)	-	1,359,290
145	Mineral Springs School District	237,004	429,194	474,501	45,134	1,185,834	7,625	-	-	191,488	199,114	1,200,404	(61,987)	-	1,138,417
150	Jackson County School District	305,040	552,400	610,714	139,236	1,607,390	9,814	-	-	83,520	93,334	1,544,998	21,603	-	1,566,600
153	White Hall School District	918,583	1,663,473	1,839,075	561,288	4,982,419	29,555	-	-	521,287	550,842	4,652,533	(183,018)	-	4,469,516
154	Watson Chapel School District	691,184	1,251,674	1,383,805	67,220	3,393,883	22,238	-	-	1,896,244	1,918,482	3,500,781	(973,598)	-	2,527,184
159	Dollarway School District	-	-	-	19,039	19,039	-	-	-	5,957,142	5,957,142	-	(1,986,986)	-	(1,986,986)
161	Clarksville School District	903,290	1,635,778	1,808,456	433,216	4,780,740	29,063	-	-	1,121,485	1,150,548	4,575,074	(118,143)	-	4,456,931
163	Lamar School District	461,230	835,247	923,418	561,851	2,781,745	14,840	-	-	-	14,840	2,336,084	242,713	-	2,578,798
165	Hoxie Public Schools	269,208	487,511	538,975	93,544	1,389,237	8,662	-	-	310,973	319,634	1,363,510	(176,661)	-	1,186,849
172	Lee County School District	345,605	625,859	691,927	1,658,863	3,322,255	11,120	-	-	572,643	583,762	1,750,453	105,167	-	1,855,621
178	Ashdown School District	475,661	861,379	952,310	353,294	2,642,643	15,304	-	-	428,480	443,784	2,409,174	(60,983)	-	2,348,192
180	Booneville School District	425,062	769,750	851,008	161,550	2,207,371	13,676	-	-	237,158	250,834	2,152,899	(28,836)	-	2,124,063
181	Magazine School District	188,547	341,442	377,486	96,947	1,004,423	6,066	-	-	189,464	195,530	954,974	(81,402)	-	873,571
182	Flippin School District	332,404	601,954	665,498	595,165	2,195,021	10,695	-	-	44,091	54,786	1,683,592	136,075	-	1,819,668
184	Texarkana School District	1,593,624	2,885,912	3,190,559	1,246,743	8,916,837	51,274	-	-	620,507	671,781	8,071,548	(40,536)	-	8,031,011



Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2023

Employer ID	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense
185	Osceola School District	\$ 443,792	\$ 803,668	\$ 888,506	\$ 651,136	\$ 2,787,103	\$ 14,279	\$ -	\$ -	\$ 999,564	\$ 1,013,843	\$ 2,247,763	\$ (90,859)	\$ 2,156,904
186	Mount Ida Public Schools	177,117	320,743	354,602	408,779	1,261,242	5,699	-	-	436,777	442,476	897,081	28,411	925,491
188	Prescott Public Schools	321,609	582,406	643,887	161,339	1,709,241	10,348	-	-	235,780	246,127	1,628,919	(15,751)	1,613,169
192	Perryville School District	325,730	589,868	652,137	624,735	2,192,469	10,480	-	-	196,323	206,803	1,649,790	59,971	1,709,761
195	Marvell - Elaine School District	143,473	259,817	287,244	299,496	990,030	4,616	-	-	659,600	664,216	726,676	(259,379)	467,297
196	Helena-West Helena Schools	379,583	687,392	759,956	-	1,826,931	12,213	-	-	1,911,027	1,923,240	1,922,553	(782,189)	1,140,364
197	Kirby School District	142,297	257,687	284,889	197,797	882,669	4,578	-	-	-	4,578	720,718	92,854	813,572
203	Marked Tree School District	190,131	344,311	380,658	396,778	1,311,878	6,117	-	-	95,840	101,958	962,997	19,364	982,361
208	Mena Public Schools	574,777	1,040,869	1,150,747	682,258	3,448,652	18,493	-	-	103,623	122,116	2,911,187	95,541	3,006,728
209	Russellville School District	2,133,469	3,863,523	4,271,370	785,383	11,053,744	68,643	-	-	-	68,643	10,805,808	487,684	11,293,492
210	Little Rock School District	9,956,571	18,030,469	19,933,829	1,344,057	49,264,926	320,347	-	-	5,729,311	6,049,657	50,429,055	(3,856,500)	46,572,555
211	Pulaski County Special School District	5,339,636	9,669,608	10,690,367	1,663,134	27,362,746	171,800	-	-	3,511,552	3,683,352	27,044,733	(939,005)	26,105,728
212	North Little Rock School District	3,313,232	5,999,969	6,633,348	325,960	16,272,509	106,601	-	-	2,980,542	3,087,143	16,781,194	(685,951)	16,095,242
213	Forrest City School District	773,531	1,400,796	1,548,669	656,449	4,379,444	24,888	-	-	2,171,223	2,196,110	3,917,857	(947,403)	2,970,454
214	Bauxite School District	484,961	878,221	970,929	457,577	2,791,689	15,603	-	-	452,736	468,340	2,456,279	34,651	2,490,930
215	Benton School District	1,689,052	3,058,724	3,381,613	1,753,190	9,882,579	54,344	-	-	611,719	666,063	8,554,882	466,689	9,021,571
216	Bryant Public Schools	3,140,486	5,687,142	6,287,497	1,242,140	16,357,266	101,043	-	-	2,369,096	2,470,140	15,906,254	296,347	16,202,601
219	Lavaca Public Schools	277,665	502,826	555,907	68,122	1,404,520	8,934	-	-	235,002	243,936	1,406,345	(54,963)	1,351,382
221	Greenwood School District	1,378,376	2,496,117	2,759,616	1,138,502	7,772,611	44,348	-	-	235,019	279,368	6,981,340	259,147	7,240,486
222	Mansfield School District	278,600	504,519	557,778	8,234	1,349,132	8,964	-	-	259,611	268,575	1,411,080	(85,133)	1,325,947
224	Dequeen Public Schools	865,599	1,567,524	1,732,997	175,813	4,341,933	27,850	-	-	219,432	247,282	4,384,176	28,391	4,412,567
227	Strong-Huttig School District	141,915	256,996	284,126	109,497	792,534	4,566	-	-	43,481	48,047	718,788	(23)	718,765
228	Junction City School District	240,756	435,988	482,013	276,365	1,435,123	7,746	-	-	199,776	207,522	1,219,407	78,819	1,298,226
230	Shirley School District	131,348	237,859	262,968	131,494	763,669	4,226	-	-	199,552	203,778	665,263	(74,541)	590,722
232	Prairie Grove School District	640,930	1,160,667	1,283,191	289,014	3,373,802	20,622	-	-	-	20,622	3,246,246	148,000	3,394,245
233	Fayetteville Public Schools	4,615,331	8,357,957	9,240,252	3,716,678	25,930,218	148,496	-	-	1,083,411	1,231,907	23,376,200	1,676,109	25,052,309
234	Farmington Public Schools	739,017	1,338,294	1,479,569	-	3,556,880	23,777	-	-	804,540	828,317	3,743,047	(271,154)	3,471,894
235	Elkins School District	410,347	743,102	821,546	303,021	2,278,016	13,203	-	-	57,896	71,099	2,078,367	126,409	2,204,776
237	Lincoln Consolidated School District	391,744	709,414	784,302	605,416	2,490,877	12,604	-	-	172,507	185,111	1,984,146	53,113	2,037,260
238	Greenland School District	310,888	562,991	622,423	141,694	1,637,996	10,003	-	-	158,011	168,013	1,574,619	(4,589)	1,570,029
239	Springdale Public Schools	8,882,947	16,086,230	17,784,350	1,031,896	43,785,423	285,804	-	-	1,921,395	2,207,198	44,991,253	329,728	45,320,982
240	West Fork School District	316,740	573,588	634,138	-	1,524,467	10,191	-	-	196,711	206,902	1,604,258	(115,806)	1,488,452
242	Mc Crory School District	193,305	350,059	387,013	944	931,321	6,219	-	-	529,997	536,216	979,073	(160,766)	818,307
245	Danville Public Schools	302,371	547,566	605,369	40,686	1,495,992	9,729	-	-	110,080	119,808	1,531,477	(58,126)	1,473,351
246	Dardanelle Public Schools	728,177	1,318,664	1,457,866	428,576	3,933,283	23,429	-	-	774,258	797,687	3,688,144	(62,228)	3,625,916
250	Cossatot River School District	358,459	649,137	717,662	422,281	2,147,538	11,533	-	-	599,391	610,924	1,815,557	(110,412)	1,705,145
251	South Pike County School District	254,200	460,334	508,929	53,381	1,276,845	8,179	-	-	329,267	337,446	1,287,500	(60,245)	1,227,255
330	Monticello School District	632,890	1,146,108	1,267,095	500,251	3,546,344	20,363	-	-	764,074	784,437	3,205,526	(226,244)	2,979,282
331	Mammoth Spring School District	193,791	350,939	387,985	293,627	1,226,342	6,235	-	-	22,226	28,461	981,534	102,100	1,083,634
333	Batesville School District	1,150,686	2,083,791	2,303,763	676,034	6,214,275	37,023	-	-	626,958	663,980	5,828,113	(27,593)	5,800,520



Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2023

Deferred Outflows of Resources							Deferred Inflows of Resources					Pension Expense			
Employer ID	Employer	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense
335	Hackett School District	\$ 260,830	\$ 472,340	\$ 522,201	\$ 138,757	\$ 1,394,127	\$ 8,392	\$ -	\$ -	\$ 187,136	\$ 195,528	\$ 1,321,077	\$ (196,689)	\$	1,124,388
336	Beebe Public School District	1,048,162	1,898,129	2,098,502	230,836	5,275,630	33,724	-	-	1,283,902	1,317,626	5,308,839	(363,594)		4,945,245
337	Bald Knob Public Schools	369,395	668,941	739,557	232,027	2,009,919	11,885	-	-	761,109	772,994	1,870,947	(296,174)		1,574,773
350	Fort Smith Public Schools	5,515,772	9,988,576	11,043,005	104,143	26,651,497	177,467	-	-	6,153,152	6,330,619	27,936,846	(2,000,631)		25,936,215
351	El Dorado Public Schools	1,415,291	2,562,967	2,833,523	1,126,851	7,938,631	45,536	-	-	1,386,423	1,431,959	7,168,310	135,410		7,303,721
360	Heber Springs School District	490,297	887,884	981,613	184,049	2,543,842	15,775	-	-	959,292	975,067	2,483,306	(363,853)		2,119,453
365	Barton-Lexa School District	246,980	447,258	494,472	48,987	1,237,697	7,946	-	-	318,632	326,579	1,250,928	(170,269)		1,080,658
375	Earle School District	172,313	312,044	344,984	12,490	841,831	5,544	-	-	739,384	744,928	872,749	(293,271)		579,478
376	West Memphis School District	1,786,677	3,235,514	3,577,066	1,209,114	9,808,371	57,485	-	-	1,989,424	2,046,909	9,049,343	(731,468)		8,317,876
384	Hamburg School District	573,434	1,038,437	1,148,059	273,980	3,033,910	18,450	-	-	854,608	873,058	2,904,385	(275,496)		2,628,888
385	Bentonville Public Schools	7,039,071	12,747,135	14,092,768	3,875,563	37,754,536	226,478	-	-	-	226,478	35,652,204	2,574,487		38,226,692
386	Paris School District	421,579	763,441	844,033	285,626	2,314,679	13,564	-	-	19,671	33,235	2,135,254	108,761		2,244,015
393	Corning School District	279,851	506,786	560,284	89,019	1,435,941	9,004	-	-	141,398	150,402	1,417,420	(75,938)		1,341,481
394	Jonesboro Public Schools	2,514,615	4,553,746	5,034,455	2,325,747	14,428,563	80,906	-	-	5,691	86,597	12,736,279	1,356,845		14,093,125
395	Sloan-Hendrix School District	248,599	450,191	497,715	342,048	1,538,553	7,999	-	-	18,110	26,109	1,259,130	120,888		1,380,018
396	Camden-Fairview School District	870,214	1,575,881	1,742,237	368,738	4,557,071	27,999	-	-	990,681	1,018,680	4,407,550	(211,158)		4,196,392
404	Lonoke School District	565,219	1,023,562	1,131,613	330,728	3,051,123	18,186	-	-	616,074	634,260	2,862,781	(161,466)		2,701,315
416	Crossett School District	508,630	921,084	1,018,316	-	2,448,030	16,365	-	-	566,204	582,569	2,576,160	(234,980)		2,341,179
434	Riverview School District	425,992	771,434	852,869	137,609	2,187,904	13,706	-	-	946,588	960,294	2,157,608	(327,248)		1,830,360
443	Searcy School District	1,252,624	2,268,391	2,507,851	167,917	6,196,784	40,302	-	-	2,055,999	2,096,302	6,344,418	(532,484)		5,811,934
451	Harrison School District	999,124	1,809,325	2,000,324	871,018	5,679,791	32,146	-	-	29,990	62,136	5,060,465	195,618		5,256,083
453	Harrisburg School District	449,352	813,736	899,637	42,358	2,205,084	14,458	-	-	569,211	583,669	2,275,923	(225,378)		2,050,545
458	Harmony Grove School District	332,636	602,375	665,964	159,733	1,760,708	10,702	-	-	269,822	280,524	1,684,771	(49,376)		1,635,395
463	Clarendon School District	213,400	386,449	427,244	108,194	1,135,288	6,866	-	-	236,587	243,453	1,080,852	(60,150)		1,020,701
471	Norfolk School District	177,720	321,835	355,809	289,185	1,144,550	5,718	-	-	67,103	72,821	900,134	12,817		912,951
479	Conway Public Schools	3,680,749	6,665,510	7,369,145	1,085,013	18,800,418	118,426	-	-	384,730	503,156	18,642,632	332,640		18,975,271
480	Charleston Public Schools	284,122	514,519	568,834	33,533	1,401,007	9,141	-	-	511,078	520,219	1,439,048	(113,835)		1,325,214
484	Harmony Grove School District	386,259	699,480	773,320	37,707	1,896,766	12,428	-	-	71,124	83,551	1,956,362	(928)		1,955,434
486	Palestine-Wheatley School District	251,013	454,563	502,548	583,434	1,791,558	8,076	-	-	97,438	105,514	1,271,358	122,730		1,394,088
493	Hazen School District	205,068	371,360	410,562	224,014	1,211,005	6,598	-	-	135,433	142,031	1,038,650	(13,835)		1,024,815
501	Maynard School District	190,245	344,517	380,885	463,425	1,379,072	6,121	-	-	162,972	169,093	963,572	114,283		1,077,855
502	West Side School District	233,509	422,865	467,504	421,647	1,545,525	7,513	-	-	99,131	106,644	1,182,702	157,806		1,340,508
503	Malvern School District	679,996	1,231,412	1,361,404	549,814	3,822,626	21,878	-	-	1,152,583	1,174,461	3,444,111	(243,333)		3,200,778
512	Glen Rose School District	335,274	607,152	671,245	96,906	1,710,577	10,787	-	-	132,757	143,544	1,698,130	51,453		1,749,583
513	Waldron Public Schools	534,905	968,666	1,070,922	58,942	2,633,436	17,210	-	-	423,317	440,527	2,709,243	(188,964)		2,520,279
515	Nashville School District	643,841	1,165,939	1,289,019	369,433	3,468,232	20,715	-	-	481,785	502,501	3,260,991	6,706		3,267,696
521	Hampton School District	222,742	403,366	445,947	122,092	1,194,148	7,167	-	-	139,560	146,727	1,128,167	13,284		1,141,451
530	Mountain View School District	649,344	1,175,904	1,300,036	1,201,302	4,326,586	20,892	-	-	821,120	842,013	3,288,862	137,873		3,426,735
531	Drew Central School District	427,399	773,981	855,686	888,409	2,945,474	13,751	-	-	-	13,751	2,164,733	330,005		2,494,738
535	Mayflower School District	316,179	572,573	633,015	124,924	1,646,691	10,173	-	-	1,132,791	1,142,964	1,601,417	(290,336)		1,311,080



Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2023

Deferred Outflows of Resources							Deferred Inflows of Resources					Pension Expense			
Employer ID	Employer	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Employer Contributions	Total Employer Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and
536	Southside Bee Branch School District	\$ 242,379	\$ 438,926	\$ 485,261	\$ 183,852	\$ 1,350,418	\$ 7,798	\$ -	\$ -	\$ 63,003	\$ 70,802	\$ 1,227,624	\$ (12,283)	\$ 1,215,341	
538	Gentry Public Schools	602,808	1,091,632	1,206,869	1,031,609	3,932,918	19,395	-	-	132,627	152,022	3,053,164	242,002	3,295,166	
539	Fordyce Public Schools	283,496	513,387	567,581	287,890	1,652,355	9,121	-	-	346,578	355,699	1,435,881	(54,273)	1,381,607	
545	Newport Special School District	458,294	829,929	917,540	880,919	3,086,682	14,745	-	-	106,479	121,224	2,321,213	183,887	2,505,100	
547	Decatur Public Schools	223,637	404,987	447,739	124,164	1,200,528	7,195	-	-	5,282	12,477	1,132,701	4,414	1,137,115	
548	Scranton School District	147,860	267,762	296,028	166,814	878,465	4,757	-	-	125,499	130,256	748,898	16,786	765,684	
552	Cedarville Public School District	298,171	539,961	596,961	192,020	1,627,112	9,593	-	-	218,579	228,173	1,510,205	31,352	1,541,557	
555	Concord School District	190,763	345,455	381,922	103,650	1,021,791	6,138	-	-	280,108	286,246	966,196	(47,706)	918,490	
558	Pocahontas Public Schools	629,576	1,140,106	1,260,460	781,606	3,811,749	20,256	-	-	790,851	811,107	3,188,741	41,976	3,230,717	
560	Van Buren School District	2,115,360	3,830,730	4,235,116	971,457	11,152,663	68,060	-	-	244,628	312,688	10,714,092	284,362	10,998,454	
564	County Line Public Schools	184,193	333,557	368,769	307,512	1,194,031	5,926	-	-	23,674	29,601	932,920	111,924	1,044,844	
565	Salem School District	280,303	507,603	561,188	250,553	1,599,646	9,019	-	-	19,678	28,697	1,419,705	78,325	1,498,030	
566	Dierks Public Schools	200,163	362,477	400,742	127,112	1,090,495	6,440	-	-	79,848	86,289	1,013,806	269	1,014,075	
569	Pottsville School District	599,354	1,085,377	1,199,953	456,789	3,341,472	19,284	-	-	301,923	321,207	3,035,668	91,709	3,127,377	
571	Piggott School District	269,033	487,195	538,625	71,659	1,366,512	8,656	-	-	271,229	279,885	1,362,626	(28,453)	1,334,174	
583	Hector School District	226,968	411,019	454,408	373,148	1,465,543	7,303	-	-	24,236	31,538	1,149,571	131,656	1,281,226	
586	Blytheville Public Schools	515,741	933,961	1,032,554	-	2,482,256	16,594	-	-	4,139,020	4,155,614	2,612,178	(1,609,683)	1,002,495	
592	Bearden School District	191,506	346,800	383,409	165,875	1,087,590	6,162	-	-	55,891	62,052	969,957	54,419	1,024,376	
593	Pine Bluff School District	1,655,684	2,998,297	3,314,808	7,390,055	15,358,844	53,271	-	-	1,743,550	1,796,820	8,385,877	847,139	9,233,016	
597	Marmaduke School District	238,849	432,535	478,195	67,067	1,216,647	7,685	-	-	227,554	235,238	1,209,749	(91,667)	1,118,081	
601	Fouke School District	355,064	642,990	710,866	76,017	1,784,938	11,424	-	-	715,191	726,615	1,798,366	(84,451)	1,713,915	
602	Horatio School District	262,588	475,523	525,721	-	1,263,832	8,449	-	-	389,110	397,559	1,329,981	(126,196)	1,203,785	
606	England Public School District	249,891	452,531	500,301	121,426	1,324,148	8,040	-	-	273,554	281,594	1,265,674	(16,537)	1,249,136	
607	Jasper School District	395,651	716,490	792,125	479,801	2,384,067	12,730	-	-	58,286	71,015	2,003,936	93,150	2,097,085	
608	Trumann School District	436,630	790,699	874,168	394,224	2,495,720	14,048	-	-	1,115,228	1,129,277	2,211,489	(249,618)	1,961,871	
622	Carlisle School District	238,441	431,795	477,377	191,799	1,339,412	7,672	-	-	51,073	58,745	1,207,680	40,485	1,248,165	
623	Bradford School District	161,796	292,998	323,928	72,930	851,653	5,206	-	-	152,450	157,656	819,481	(45,291)	774,190	
625	Huntsville School District	797,257	1,443,762	1,596,171	516,362	4,353,552	25,651	-	-	1,373,377	1,399,029	4,038,029	(163,015)	3,875,014	
626	Yellville-Summit Public School	318,396	576,587	637,453	695,721	2,228,157	10,244	-	-	-	10,244	1,612,644	293,430	1,906,074	
629	Brookland Public Schools	942,134	1,706,121	1,886,225	2,198,902	6,733,381	30,313	-	-	-	30,313	4,771,814	888,489	5,660,303	
630	Brinkley Public Schools	191,276	346,384	382,949	222,454	1,143,062	6,154	-	-	145,781	151,935	968,793	(85,979)	882,814	
637	Bay School District	193,183	349,838	386,768	40,304	970,094	6,216	-	-	135,562	141,778	978,455	(28,561)	949,894	
645	Foreman Public Schools	180,674	327,185	361,724	267,446	1,137,030	5,813	-	-	33,452	39,265	915,097	64,102	979,199	
651	Quitman Public Schools	238,789	432,426	478,075	345,077	1,494,367	7,683	-	-	115,546	123,229	1,209,444	79,197	1,288,640	
656	Wynne Public Schools	878,673	1,591,199	1,759,172	182,489	4,411,534	28,271	-	-	1,290,981	1,319,252	4,450,393	(397,590)	4,052,804	
657	Dumas Public Schools	486,402	880,831	973,814	-	2,341,047	15,650	-	-	437,377	453,027	2,463,578	(188,701)	2,274,876	
658	Manila Public Schools	363,339	657,975	727,434	102,975	1,851,723	11,690	-	-	458,194	469,885	1,840,278	(144,939)	1,695,339	
662	Clinton Public Schools	501,675	908,489	1,004,392	437,384	2,851,940	16,141	-	-	223,754	239,895	2,540,934	(71,551)	2,469,383	
667	Greene County Tech School District	1,237,774	2,241,499	2,478,120	301,048	6,258,441	39,825	-	-	820,246	860,071	6,269,204	(150,004)	6,119,200	
674	Augusta Public Schools	184,953	334,934	370,291	308,215	1,198,393	5,951	-	-	187,916	193,866	936,770	2,752	939,522	



Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2023

Deferred Outflows of Resources							Deferred Inflows of Resources					Pension Expense			
Employer ID	Employer	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and		
													Proportionate Share of Contributions	Total Employer Pension Expense	
675	Green Forest Public Schools	\$ 529,093	\$ 958,141	\$ 1,059,286	\$ 780,550	\$ 3,327,069	\$ 17,023	\$ -	\$ -	\$ 135,154	\$ 152,177	\$ 2,679,805	\$ 256,308	\$ 2,936,112	
676	East End School District	219,290	397,114	439,035	56,230	1,111,668	7,056	-	-	88,460	95,515	1,110,680	1,077	1,111,757	
677	Dover School District	444,471	804,898	889,866	145,236	2,284,471	14,301	-	-	296,836	311,137	2,251,203	(104,570)	2,146,633	
682	Mountain Home Public Schools	1,375,383	2,490,697	2,753,624	1,868,315	8,488,020	44,252	-	-	22,933	67,186	6,966,181	544,367	7,510,548	
687	Star City School District	454,267	822,637	909,478	1,484	2,187,866	14,616	-	-	571,886	586,502	2,300,817	(251,237)	2,049,580	
693	Atkins Public Schools	344,765	624,339	690,247	88,789	1,748,140	11,093	-	-	111,617	122,710	1,746,202	(38,736)	1,707,465	
696	Des Arc School District	209,573	379,517	419,581	336,484	1,345,154	6,743	-	-	53,626	60,369	1,061,464	92,519	1,153,983	
698	Vilonia School District	994,140	1,800,299	1,990,345	-	4,784,784	31,986	-	-	1,664,172	1,696,158	5,035,220	(737,843)	4,297,377	
702	Nettleton Public Schools	1,428,084	2,586,134	2,859,136	2,204,733	9,078,088	45,948	-	-	574,491	620,439	7,233,107	674,171	7,907,278	
704	Omaha School District	163,252	295,635	326,843	214,632	1,000,362	5,253	-	-	161,573	166,826	826,855	7,969	834,825	
705	Cabot Public Schools	3,583,964	6,490,241	7,175,374	1,239,004	18,488,582	115,312	-	-	1,887,706	2,003,018	18,152,423	(210,809)	17,941,614	
714	Marion School District	1,320,976	2,392,170	2,644,696	1,851,907	8,209,750	42,502	-	-	2,138,551	2,181,052	6,690,613	(142,661)	6,547,952	
715	McGehee Public Schools	408,235	739,278	817,318	162,905	2,127,736	13,135	-	-	759,365	772,500	2,067,671	(169,221)	1,898,450	
719	Cave City School District	449,173	813,412	899,279	458,327	2,620,190	14,452	-	-	39,474	53,926	2,275,015	122,304	2,397,319	
724	Pangburn School District	296,213	536,415	593,041	484,346	1,910,015	9,530	-	-	429,553	439,083	1,500,289	(2,628)	1,497,662	
727	Calico Rock School District	155,858	282,245	312,040	126,887	877,030	5,015	-	-	14,878	19,892	789,406	41,119	830,525	
731	Dewitt School District	423,847	767,550	848,575	213,247	2,253,218	13,637	-	-	348,733	362,370	2,146,744	(54,024)	2,092,720	
735	Alpena School District	164,480	297,859	329,302	226,875	1,018,515	5,292	-	-	428,117	433,409	833,075	(16,903)	816,171	
736	Magnet Cove School District	230,007	416,522	460,492	152,628	1,259,649	7,400	-	-	229,326	236,726	1,164,963	36,868	1,201,830	
746	Stuttgart School District	565,869	1,024,739	1,132,915	459,039	3,182,562	18,207	-	-	311,739	329,945	2,866,073	(43,445)	2,822,629	
747	Valley Springs Public Schools	284,969	516,053	570,529	134,611	1,506,161	9,169	-	-	127,115	136,284	1,443,338	(42,011)	1,401,327	
750	Ouachita Public Schools	157,381	285,003	315,089	138,329	895,803	5,064	-	-	91,940	97,004	797,120	16,239	813,360	
753	Gosnell Public Schools	381,549	690,951	763,891	65,587	1,901,977	12,276	-	-	788,221	800,497	1,932,508	(252,119)	1,680,389	
756	Mulberry-Pleasant View Bi-County Public Schools	188,098	340,630	376,588	227,594	1,132,910	6,052	-	-	-	6,052	952,700	104,827	1,057,527	
757	Poyen School District	151,237	273,878	302,789	873	728,777	4,866	-	-	441,221	446,087	766,003	(137,291)	628,712	
765	Eureka Springs Public Schools	276,209	500,190	552,992	44,930	1,374,322	8,887	-	-	89,186	98,073	1,398,972	(743)	1,398,229	
771	Southside School District	656,513	1,188,888	1,314,391	404,020	3,563,812	21,123	-	-	-	21,123	3,325,176	273,396	3,598,572	
779	Melbourne Public School District	289,403	524,083	579,408	101,052	1,493,946	9,311	-	-	193,102	202,414	1,465,799	(9,606)	1,456,192	
780	Wonderview School District	158,407	286,862	317,144	60,622	823,035	5,097	-	-	175,951	181,048	802,318	(103,882)	698,436	
794	Viola School District	165,192	299,147	330,726	155,485	950,551	5,315	-	-	74,149	79,464	836,679	31,884	868,563	
795	Nemo Vista School District	198,172	358,872	396,756	85,288	1,039,088	6,376	-	-	56,264	62,640	1,003,722	(27,347)	976,375	
813	Blevins School District	191,746	347,236	383,891	288,457	1,211,331	6,169	-	-	34,260	40,430	971,177	30,114	1,001,291	
820	Parkers Chapel School District	259,418	469,784	519,376	286,206	1,534,784	8,347	-	-	280,431	288,778	1,313,929	32,427	1,346,356	
847	Rose Bud School District	268,428	486,099	537,414	170,430	1,462,371	8,637	-	-	587,263	595,900	1,359,561	(99,068)	1,260,493	
863	Valley View Public Schools	916,666	1,660,000	1,835,236	608,115	5,020,017	29,493	-	-	435,231	464,724	4,642,821	96,526	4,739,348	
872	Smackover-Norphlet School District	402,209	728,365	805,253	149,777	2,085,604	12,941	-	-	338,991	351,931	2,037,148	(82,363)	1,954,785	
873	Genoa Central School District	378,281	685,033	757,347	219,844	2,040,506	12,171	-	-	141,225	153,396	1,915,955	37,701	1,953,656	
956	Bergman Public Schools	351,171	635,940	703,072	116,024	1,806,207	11,299	-	-	141,318	152,617	1,778,647	(1,573)	1,777,074	
957	Lead Hill School District	139,012	251,739	278,313	74,206	943,270	4,473	-	-	32,008	36,481	704,084	68,979	773,062	
958	Dermott School District	156,391	283,210	313,106	144,066	896,772	5,032	-	-	231,074	236,106	792,103	(51,392)	740,712	



Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2023

Deferred Outflows of Resources							Deferred Inflows of Resources					Pension Expense			
Employer ID	Employer	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and		
													Proportionate Share of Contributions	Total Employer Pension Expense	
963	Guy-Perkins School District	\$ 130,627	\$ 236,554	\$ 261,526	\$ 49,386	\$ 678,093	\$ 4,203	\$ -	\$ -	\$ 45,573	\$ 49,776	\$ 661,613	\$ (41,123)	\$ 620,491	
964	Mt. Vernon-Enola School Distri	191,181	346,211	382,758	321,867	1,242,017	6,151	-	-	64,871	71,022	968,311	47,667	1,015,978	
965	Mountain Pine School District	276,043	499,889	552,659	733,113	2,061,703	8,882	-	-	-	8,882	1,398,128	323,459	1,721,587	
973	Armored School District	166,770	302,005	333,886	92,350	895,012	5,366	-	-	264,126	269,492	844,673	(70,935)	773,738	
987	White County Central Schools	275,913	499,653	552,399	456,079	1,784,044	8,877	-	-	98,358	107,235	1,397,471	94,380	1,491,851	
1000	Lafayette County School District	237,946	430,899	476,386	97,750	1,242,981	7,656	-	-	305,997	313,652	1,205,173	(46,205)	1,158,967	
1001	Cedar Ridge School District	318,758	577,242	638,178	266,584	1,800,762	10,256	-	-	189,643	199,899	1,614,477	(18,415)	1,596,062	
1002	Cleveland County School District	294,992	534,205	590,598	132,731	1,552,527	9,491	-	-	822,419	831,910	1,494,108	(179,962)	1,314,146	
1003	Deer/ Mt. Judea School District	151,596	274,528	303,508	115,879	845,511	4,878	-	-	80,579	85,456	767,821	32,958	800,779	
1004	Emerson-Taylor-Bradley School	390,840	707,778	782,493	29,189	1,910,300	12,575	-	-	160,199	172,774	1,979,569	(59,782)	1,919,787	
1005	Hillcrest School District	171,374	310,343	343,104	176,013	1,000,834	5,514	-	-	201,489	207,003	867,993	51,307	919,299	
1006	Ouachita River School District	271,427	491,530	543,417	259,615	1,565,989	8,733	-	-	-	8,733	1,374,750	89,709	1,464,459	
1008	Ozark Mountain School District	246,354	446,126	493,221	96,564	1,282,265	7,926	-	-	207,604	215,531	1,247,761	(112,661)	1,135,099	
1009	Two Rivers School District	320,413	580,239	641,491	401,854	1,943,997	10,309	-	-	47,642	57,951	1,622,859	104,562	1,727,421	
1010	Searcy County School District	332,133	601,463	664,956	301,825	1,900,377	10,686	-	-	331,433	342,120	1,682,220	6,217	1,688,437	
1011	Lawrence County School District	325,471	589,399	651,618	461,668	2,028,155	10,472	-	-	112,140	122,612	1,648,478	83,672	1,732,149	
1045	Highland Public School District	642,349	1,163,236	1,286,032	1,245,399	4,337,016	20,667	-	-	283,058	303,725	3,253,432	496,457	3,749,890	
1074	Cross County School District	203,695	368,874	407,813	25,473	1,005,855	6,554	-	-	378,318	384,872	1,031,695	(137,718)	893,977	
1091	Westside Consolidated School District	604,711	1,095,078	1,210,679	525,702	3,436,170	19,456	-	-	75,395	94,851	3,062,802	94,736	3,157,538	
1092	Pea Ridge School District	798,747	1,446,461	1,599,154	758,308	4,602,671	25,699	-	-	-	25,699	4,045,577	367,473	4,413,050	
1093	Jacksonville North Pulaski School District	1,500,526	2,717,320	3,004,169	2,063,506	9,285,521	48,279	-	-	536,941	585,220	7,600,016	574,467	8,174,483	
1114	Rivercrest School District	422,114	764,411	845,105	447,324	2,478,954	13,581	-	-	348,880	362,461	2,137,966	48,542	2,186,508	
1165	Caddo Hills School District	218,067	394,900	436,588	320,394	1,369,949	7,016	-	-	32,644	39,660	1,104,489	63,434	1,167,923	
1293	South Conway County School District	809,701	1,466,296	1,621,084	490,545	4,387,625	26,052	-	-	-	26,052	4,101,054	271,472	4,372,526	
1307	Southwest Arkansas Education Co-Op	141,680	256,570	283,654	141,755	823,659	4,558	-	-	303,987	308,545	717,595	(17,017)	700,578	
1308	Southeast Arkansas Education Service Co-Op	422,680	765,437	846,239	393,621	2,427,977	13,599	-	-	850,672	864,271	2,140,835	(66,780)	2,074,054	
1321	Westside School District	232,658	421,323	465,799	247,426	1,367,205	7,486	-	-	139,559	147,045	1,178,389	45,368	1,223,757	
1330	Guy Fenter Education Service Co-Op	206,274	373,545	412,977	426,523	1,419,319	6,637	-	-	123,547	130,184	1,044,759	186,483	1,231,242	
1332	Northcentral Arkansas Education Service Co-Op	191,963	347,628	384,324	318,185	1,242,100	6,176	-	-	127,584	133,760	972,273	113,766	1,086,039	
1333	Buffalo Island Central School District	272,920	494,235	546,408	445,639	1,759,201	8,781	-	-	170,015	178,796	1,382,315	52,275	1,434,589	
1335	Rector School District	235,041	425,639	470,571	481,569	1,612,821	7,562	-	-	106,336	113,898	1,190,462	135,363	1,325,825	
1336	Ozarks Unlimited Resource Educational Service Co-Op	243,596	441,131	487,699	217,160	1,389,587	7,838	-	-	115,347	123,184	1,233,791	50,309	1,284,100	
1337	Northeast Arkansas Education Co-Op	184,814	334,681	370,011	50,181	939,687	5,946	-	-	151,174	157,120	936,063	(18,110)	917,953	
1338	Dawson Education Service Co-Op	607,254	1,099,684	1,215,770	1,043,039	3,965,748	19,538	-	-	-	19,538	3,075,684	437,000	3,512,683	
1339	Arch Ford Education Service Co-Op	1,217,690	2,205,129	2,437,911	3,359,469	9,220,199	39,178	-	-	1,313,195	1,352,373	6,167,482	1,822,469	7,989,951	
1342	Western Yell County School District	148,265	268,495	296,838	263,997	977,595	4,770	-	-	177,924	182,695	750,947	(25,194)	725,753	
1343	Nevada School District	165,912	300,452	332,169	179,723	978,256	5,338	-	-	146,436	151,774	840,328	6,274	846,602	
1344	Paragould School District	1,141,772	2,067,648	2,285,916	1,087,218	6,582,555	36,736	-	-	191,496	228,232	5,782,963	250,561	6,033,524	
1345	Wilbur D Mills Education Service Co-Op	212,403	384,643	425,247	241,516	1,263,809	6,834	-	-	96,059	102,893	1,075,801	75,213	1,151,014	
1346	Izard County Consolidated School District	236,757	428,747	474,007	807,637	1,947,148	7,618	-	-	13,978	21,595	1,199,153	193,430	1,392,583	



Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2023

Deferred Outflows of Resources							Deferred Inflows of Resources					Pension Expense		
Employer ID	Employer	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Employer Contributions	Total Employer Pension Expense
1347	Midland School District	\$ 223,101	\$ 404,015	\$ 446,665	\$ 283,634	\$ 1,357,414	\$ 7,178	\$ -	\$ -	\$ 8,679	\$ 15,857	\$ 1,129,983	\$ 106,256	\$ 1,236,238
1348	Riverside School District	267,338	484,125	535,231	167,869	1,454,562	8,601	-	-	186,925	195,526	1,354,039	(21,989)	1,332,050
1349	Arkansas River Education Service Co-Op	308,943	559,469	618,528	640,838	2,127,778	9,940	-	-	453,136	463,076	1,564,767	252,349	1,817,116
1350	Great Rivers Education Service Co-Op	150,764	273,020	301,841	64,420	790,043	4,851	-	-	511,514	516,365	763,603	(73,926)	689,677
1351	Northwest Arkansas Education Service Co-Op	249,534	451,884	499,587	138,157	1,339,162	8,029	-	-	223,248	231,277	1,263,866	152,477	1,416,343
1353	Dequeen-Mena Education Service	309,373	560,247	619,389	224,093	1,713,102	9,954	-	-	431,766	441,720	1,566,943	(61,136)	1,505,807
1354	Crowley'S Ridge Educational Service Co-Op	304,481	551,388	609,595	346,363	1,811,827	9,796	-	-	169,715	179,511	1,542,167	228,383	1,770,550
1355	South Central Service Co-Op	142,145	257,412	284,586	27,167	711,310	4,573	-	-	98,946	103,520	719,951	(49,782)	670,169
1359	Conway Vocational Center	94,554	171,229	189,305	175,145	630,233	3,042	-	-	112,453	115,495	478,907	(36,236)	442,671
1362	Jonesboro Vocational Center	62,327	112,868	124,783	29,332	329,310	2,005	-	-	79,304	81,309	315,679	(7,481)	308,198
1363	Monticello Vocational Center	21,650	39,206	43,345	722	104,924	697	-	-	132,825	133,521	109,655	(45,446)	64,210
1364	East Poinsett County School District	243,190	440,396	486,886	69,710	1,240,181	7,824	-	-	22,233	30,057	1,231,734	(368)	1,231,366
1365	North Central Career Center	10,943	19,817	21,909	40,999	93,667	352	-	-	26,428	26,780	55,425	(5,189)	50,237
1366	River Valley Career Academy	-	-	-	-	-	-	-	-	184,716	184,716	-	(87,497)	(87,497)
1371	Metropolitan Vocational Center	95,460	172,869	191,117	168,554	628,000	3,071	-	-	164,690	167,761	483,493	(26,369)	457,124
1372	Texarkana Career And Technological Center	-	-	-	-	-	-	-	-	102,530	102,530	-	(112,232)	(112,232)
1373	Warren Vocational Center	32,328	58,542	64,722	43,432	199,025	1,040	-	-	60,269	61,309	163,736	(29,744)	133,992
1991	Centerpoint School District	357,979	648,269	716,702	259,195	1,982,145	11,518	-	-	259,585	271,103	1,813,129	105,332	1,918,461
2000	Arkansas Arts Academy Charter	280,984	508,837	562,552	326,192	1,678,566	9,040	-	-	372,707	381,747	1,423,157	201,897	1,625,054
2001	Academics Plus Charter School	444,504	804,958	889,932	1,192,169	3,331,563	14,302	-	-	-	14,302	2,251,371	604,506	2,855,877
2002	Kipp Delta College Preparatory Charter	544,439	985,931	1,090,010	1,219,852	3,840,233	17,517	-	-	1,183,309	1,200,826	2,757,532	(155,054)	2,602,477
2003	Imboden Area Charter School	23,305	42,204	46,659	59,296	171,464	750	-	-	7,393	8,143	118,038	15,250	133,289
2006	Haas Hall Academy Charter - Fayetteville	320,098	579,669	640,861	911,991	2,452,620	10,299	-	-	61,381	71,680	1,621,265	642,967	2,264,232
2007	Lisa Academy Charter	1,218,452	2,206,508	2,439,435	6,176,309	12,040,703	39,203	-	-	-	39,203	6,171,337	2,858,384	9,029,721
2008	Arkansas Virtual Academy Charter	453,358	820,992	907,659	1,816,106	3,998,115	14,587	-	-	-	14,587	2,296,215	979,144	3,275,359
2012	Covenant Keepers Charter School	-	-	-	-	-	-	-	-	119,132	119,132	-	(147,888)	(147,888)
2016	E-Stem Public Charter School	921,632	1,668,995	1,845,180	2,252,103	6,687,910	29,653	-	-	896,607	926,260	4,667,978	1,714,602	6,382,580
2019	Little Rock Preparatory Academy	-	-	-	12,127	12,127	-	-	-	837,435	837,435	-	(362,814)	(362,814)
2020	Jacksonville Lighthouse Charter School	403,643	730,962	808,125	4,108,062	6,050,793	12,987	-	-	2,362,088	2,375,075	2,044,414	754,558	2,798,971
2022	Pine Bluff Lighthouse Charter School	-	-	-	30,957	30,957	-	-	-	1,162,642	1,162,642	-	(385,397)	(385,397)
2023	Sia Tech Little Rock Charter	33,045	59,842	66,160	154,820	313,867	1,063	-	-	81,614	82,677	167,372	9,559	176,931
2024	Northwest Arkansas Classical Academy Charter	351,365	636,291	703,460	2,154,158	3,845,275	11,305	-	-	-	11,305	1,779,630	826,232	2,605,862
2025	Premier High School Of Little Rock Charter	74,325	134,597	148,805	718,294	1,076,021	2,391	-	-	9,934	12,326	376,450	188,847	565,297
2026	Quest Middle Charter School - Pine Bluff	-	-	-	-	-	-	-	-	44,754	44,754	-	(118,833)	(118,833)
2027	Exalt Academy Charter School	205,967	372,988	412,362	1,486,155	2,477,471	6,627	-	-	-	6,627	1,043,202	594,792	1,637,994
2028	Quest Middle Charter School - West Little Rock	-	-	-	-	-	-	-	-	216,544	216,544	-	(174,808)	(174,808)
2029	Capital City Lighthouse Charter School	-	-	-	6,250	6,250	-	-	-	798,395	798,395	-	(289,318)	(289,318)
2030	Ozark Montessori Academy Charter - Springdale	-	-	-	-	-	-	-	-	259,694	259,694	-	(222,321)	(222,321)
2031	Rockbridge Montessori Charter School	-	-	-	-	-	-	-	-	43,922	43,922	-	(125,707)	(125,707)
2032	Haas Hall Academy - Bentonville Charter	-	-	-	41,047	41,047	-	-	-	801,213	801,213	-	(326,508)	(326,508)



Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2023

Deferred Outflows of Resources							Deferred Inflows of Resources					Pension Expense			
Employer ID	Employer	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and		
													Proportionate Share of Contributions	Total Employer Pension Expense	
2033	Future School Of Ft. Smith Charter	\$ 92,556	\$ 167,610	\$ 185,304	\$ 391,684	\$ 837,154	\$ 2,978	\$ -	\$ -	\$ -	\$ 2,978	\$ 468,786	\$ 211,537	\$ 680,322	
2034	Arkansas Connections Academy Charter	376,621	682,027	754,024	2,602,556	4,415,229	12,118	-	-	-	12,118	1,907,548	1,289,132	3,196,681	
2035	The Excel Center Charter At Goodwill	44,819	81,163	89,731	105,083	320,795	1,442	-	-	6,090	7,532	227,003	98,848	325,851	
2036	Friendship Aspire Academy - Pine Bluff	339,618	615,019	679,942	4,355,257	5,989,836	10,927	-	-	-	10,927	1,720,133	1,384,647	3,104,780	
2037	Southeast Arkansas Preparatory High School	-	-	-	41,627	41,627	-	-	-	278,438	278,438	-	(28,151)	(28,151)	
2038	Scholarmade Achievement Place	167,119	302,638	334,585	1,036,157	1,840,499	5,377	-	-	-	5,377	846,442	636,379	1,482,821	
2039	Friendship Aspire Academy - Little Rock	-	-	-	457,230	457,230	-	-	-	1,309,818	1,309,818	-	(36,431)	(36,431)	
2040	Premier High School Of North Little Rock Charter	25,302	45,820	50,657	232,202	353,980	814	-	-	-	814	128,152	103,683	231,835	
2041	Hope Academy Of Northwest Arkansas	42,986	77,843	86,061	452,307	659,196	1,383	-	-	19,740	21,123	217,718	189,215	406,933	
2042	Friendship Aspire - Southeast Pine Bluff	-	-	-	200,495	200,495	-	-	-	328,750	328,750	-	3,960	3,960	
2043	Westwind School For Performing Arts	19,055	34,507	38,149	259,170	350,881	613	-	-	14,728	15,341	96,511	84,060	180,571	
2044	Premier High School Of Springdale	16,115	29,183	32,264	231,697	309,259	518	-	-	28,174	28,693	81,621	71,301	152,922	
4857	Arkansas Activities Association	63,972	115,847	128,077	9,243	317,139	2,058	-	-	28,367	30,425	324,011	(14,269)	309,742	
6864	Arkansas Easter Seals	67	121	133	199	520	2	-	-	33,239	33,241	337	(37,775)	(37,438)	
6870	Arkansas School Boards Association	5,960	10,794	11,933	49,393	78,080	192	-	-	3,200	3,392	30,188	11,791	41,980	
6873	First Student	-	-	-	1,215	1,215	-	-	-	49,436	49,436	-	(15,451)	(15,451)	
6875	Arkansas Association Educational Administrators	24,054	43,559	48,157	90,869	206,639	774	-	-	104,737	105,511	121,829	8,741	130,571	
6877	Economics Arkansas	10,263	18,585	20,547	167,418	216,813	330	-	-	-	330	51,981	42,931	94,911	
9492	Boston Mountain Educational Co-Op	36,427	65,967	72,930	16,910	192,234	1,172	-	-	226,995	228,167	184,500	(305,086)	(120,586)	
1-005	University Of Arkansas - Monticello	24,250	43,914	48,550	-	116,713	780	-	-	233,104	233,884	122,822	(142,197)	(19,375)	
1-006	University Of Arkansas - Pine Bluff	4,512	8,171	9,033	228	21,944	145	-	-	7,660	7,805	22,853	(2,349)	20,504	
1-008	Arkansas School For The Blind	223,504	404,745	447,472	251,665	1,327,386	7,191	-	-	350,567	357,758	1,132,024	(76,178)	1,055,847	
1-016	Arkansas School For The Deaf	346,067	626,696	692,852	319,173	1,984,789	11,134	-	-	667,015	678,150	1,752,794	(148,550)	1,604,243	
1-017	Arkansas Department Of Education	1,090,605	1,974,989	2,183,475	455,635	5,704,704	35,090	-	-	2,323,800	2,358,889	5,523,806	(1,000,988)	4,522,818	
1-025	Henderson State University	13,544	24,527	27,117	-	65,188	436	-	-	434,397	434,832	68,600	(187,795)	(119,194)	
1-028	Arkansas State University- Beebe	39,195	70,978	78,471	-	188,643	1,261	-	-	454,107	455,368	198,517	(228,283)	(29,766)	
1-029	Arkansas State University- Newport	22,186	40,177	44,419	-	106,782	714	-	-	319,526	320,240	112,371	(177,666)	(65,294)	
1-045	Arkansas Tech University	154,364	279,540	309,049	7,430	750,384	4,967	-	-	739,696	744,663	781,840	(324,679)	457,161	
1-051	Southern Arkansas University	61,509	111,388	123,146	37,667	333,710	1,979	-	-	1,509,607	1,511,586	311,538	(497,385)	(185,847)	
1-052	Arkansas State University- Mt. Home	3,107	5,626	6,220	1,818	16,770	100	-	-	11,038	11,138	15,735	(21,250)	(5,516)	
1-053	Arkansas State University	158,881	287,719	318,092	-	764,692	5,112	-	-	1,098,073	1,103,185	804,717	(590,473)	214,244	
1-054	University Of Central Arkansas	500,929	907,138	1,002,899	628,238	3,039,204	16,117	-	-	452,596	468,714	2,537,156	(149,152)	2,388,004	
1-115	Arkansas Department Of Career Education (Rehab)	329,121	596,008	658,925	-	1,584,054	10,589	-	-	2,757,397	2,767,987	1,666,963	(1,186,607)	480,356	
1-197	Southeast Arkansas College	82,052	148,589	164,275	-	394,916	2,640	-	-	423,411	426,051	415,586	(230,032)	185,554	
1-202	Arkansas Teacher Retirement System	260,107	471,031	520,755	18,585	1,270,479	8,369	-	-	123,198	131,567	1,317,418	(50,521)	1,266,897	
1-220	U Of A Community College - Morrilton	55,841	101,122	111,797	8,641	277,401	1,797	-	-	229,596	231,393	282,827	(192,521)	90,305	
1-224	Arkansas Educational Tv Network	271,407	491,493	543,377	306,161	1,612,438	8,732	-	-	76,266	84,999	1,374,648	72,611	1,447,258	
1-249	U Of A Community College - Hope	22,012	39,861	44,069	-	105,942	708	-	-	159,241	159,949	111,487	(91,690)	19,796	
1-254	Phillips Community College -U Of A	3,065	5,550	6,135	3,740	18,490	99	-	-	27,757	27,856	15,522	(24,629)	(9,107)	
1-256	University Of Arkansas - Fort Smith	15,835	28,675	31,702	-	76,212	509	-	-	89,286	89,795	80,201	(68,976)	11,225	



Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2023

		Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions		
Employer ID	Employer												Proportionate Share of Contributions	Total Employer Pension Expense	
1-268	Southern Arkansas University Tech	\$ 42,020	\$ 76,094	\$ 84,127	\$ -	\$ 202,241	\$ 1,352	\$ -	\$ -	\$ 461,764	\$ 463,116	\$ 212,826	\$ (238,561)	\$ (25,735)	
1-274	Crowleys Ridge Technical Institute	-	-	-	-	-	-	-	-	17,116	17,116	-	(59,098)	(59,098)	
1-290	Pulaski Technical College	130,623	236,547	261,518	-	628,688	4,203	-	-	1,088,733	1,092,936	661,594	(743,627)	(82,034)	
1-291	College Of The Ouachitas	65,621	118,834	131,379	-	315,834	2,111	-	-	237,592	239,703	332,365	(158,720)	173,645	
1-294	Arkansas Department Of Career Education (Workforce)	107,962	195,510	216,148	154,145	673,765	3,474	-	-	638,295	641,769	546,817	(345,302)	201,515	
1-295	Black River Technical College	68,118	123,355	136,377	19,844	347,694	2,192	-	-	131,440	133,632	345,009	(45,044)	299,965	
1-314	Ozarka College	29,892	54,132	59,846	42,016	185,885	962	-	-	43,079	44,040	151,400	(15,648)	135,752	
1-315	Rich Mountain Community College	32,468	58,798	65,004	-	156,270	1,045	-	-	124,936	125,980	164,450	(76,228)	88,221	
1-318	U Of A Community College - Batesville	27,984	50,677	56,026	-	134,687	900	-	-	286,894	287,795	141,737	(143,378)	(1,641)	
1-320	Phillips Community College - Dewitt	2,715	4,916	5,435	1,352	14,417	87	-	-	35,613	35,700	13,749	(17,371)	(3,622)	
1-321	Northwest Technical Institute	145,690	263,832	291,683	616,016	1,317,222	4,688	-	-	-	4,688	737,907	263,663	1,001,570	
1-327	Cossatot Community College - U Of A	28,690	51,955	57,440	-	138,085	923	-	-	237,870	238,793	145,312	(126,640)	18,672	
1-328	Arkansas Correctional School	323,143	585,183	646,957	835,712	2,390,994	10,397	-	-	730,232	740,629	1,636,686	(46,541)	1,590,145	
1-329	North Arkansas College	167,703	303,696	335,755	-	807,155	5,396	-	-	412,932	418,328	849,402	(198,364)	651,038	
1-330	National Park Community College	75,508	136,739	151,174	-	363,421	2,429	-	-	376,537	378,966	382,443	(168,982)	213,461	
1-331	East Arkansas Community College	42,516	76,992	85,120	13,586	218,214	1,368	-	-	402,572	403,940	215,338	(144,609)	70,728	
1-335	Arkansas Northeastern College	121,544	220,106	243,342	137,918	722,910	3,911	-	-	334,358	338,268	615,611	(91,428)	524,183	
1-344	South Arkansas Community College	91,559	165,805	183,307	128,680	569,351	2,946	-	-	150,262	153,208	463,735	(27,373)	436,363	
1-364	Arkansas State University- Mid South Cc	10,317	18,683	20,655	-	49,655	332	-	-	124,204	124,536	52,254	(66,671)	(14,417)	
1-386	Riverside Vocational Technical School	-	-	-	162,293	162,293	-	-	-	768,816	768,816	-	(179,462)	(179,462)	
1-388	Northwest Arkansas Community College	151,602	274,539	303,520	119,329	848,989	4,878	-	-	352,378	357,256	767,851	(155,629)	612,222	
1-389	University Of Arkansas - Fayetteville	24,197	43,818	48,444	17,619	134,079	779	-	-	196,109	196,887	122,555	(110,278)	12,277	
1-390	University Of Arkansas - Little Rock	-	-	-	-	-	-	-	-	134,133	134,133	-	(77,705)	(77,705)	
1-391	Arkansas Department Of Higher Education	48,970	88,681	98,043	198,871	434,565	1,576	-	-	44,354	45,929	248,030	66,930	314,960	
1-392	South Arkansas Developmental Center	154,334	279,486	308,990	430,247	1,173,057	4,966	-	-	476,867	481,833	781,689	(211,963)	569,726	
1-399	Arkansas School For Math, Sciences & Arts	29,060	52,625	58,180	1,259	141,124	935	-	-	94,692	95,627	147,185	(52,090)	95,095	
1-400	University Of Arkansas For Medical Sciences	4,150	7,516	8,309	-	19,975	134	-	-	30,406	30,540	21,021	(32,034)	(11,013)	
1-401	Arkansas Economic Development Commission	-	-	-	62	62	-	-	-	24,010	24,010	-	(15,918)	(15,918)	
1-402	University Of Arkansas Cooperative Extension	14,332	25,953	28,693	626	69,604	461	-	-	3,756	4,217	72,589	(2,085)	70,504	
1-403	Dhs-Divison Of Youth Services	1,438	2,604	2,879	25,143	32,064	46	-	-	61,515	61,561	7,283	(36,534)	(29,251)	
1-404	Apartment Department Of Workforce Services	43,134	78,112	86,357	279,376	486,978	1,388	-	-	106,325	107,713	218,469	157,089	375,558	
1-405	Arkansas Department Of Commerce	43,972	79,629	88,035	317,636	529,271	1,415	-	-	27,596	29,011	222,712	171,416	394,128	
1-406	Arkansas Department Of Education	235,400	426,288	471,289	2,526,106	3,659,083	7,574	-	-	-	7,574	1,192,277	1,009,651	2,201,927	
1-407	Arkansas Department Of Public Safety	3,506	6,350	7,020	19,584	36,460	113	-	-	510	623	17,660	13,310	31,069	
1-409	Arkansas Department Of Health	3,153	5,710	6,313	50,560	65,736	101	-	-	58,507	58,608	15,970	11,963	27,933	
TOTAL		\$188,709,296	\$341,735,825	\$377,810,677	\$164,090,305	\$ 1,072,346,103	\$ 6,071,609	\$ -	\$ -	\$164,090,305	\$ 170,161,914	\$ 955,794,042	\$ 0	\$ 955,794,042	

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



SECTION D

SCHEDULE OF DEFERRED RESOURCES BY EMPLOYER BY YEAR

Schedule of Deferred Resources by Employer by Year as of June 30, 2023

Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows						
			2024	2025	2026	2027	2028	Thereafter	Total
106	Cotter Public Schools	0.129144%	\$ 447,727	\$ 41,571	\$ 863,715	\$ (83,594)	\$ -	\$ -	\$ 1,269,420
108	Rogers Public Schools	3.004045%	8,698,356	(663,962)	19,066,828	(1,258,556)	-	-	25,842,666
109	Gravette School District	0.386164%	1,339,293	144,316	2,654,169	2,299	-	-	4,140,078
110	Siloam Springs School District	0.863232%	2,874,691	308,145	5,934,881	(592,801)	-	-	8,524,914
111	Hermitage Public School District	0.084098%	175,040	(56,165)	521,251	(110,890)	-	-	529,236
113	Warren School District	0.278075%	803,318	32,238	1,800,132	(8,927)	-	-	2,626,761
115	Berryville Public Schools	0.348312%	1,036,169	(11,976)	2,126,401	(72,005)	-	-	3,078,588
116	Lakeside School District	0.216198%	643,251	16,272	1,543,316	(24,896)	-	-	2,177,943
117	Gurdon Public Schools	0.132739%	306,503	(104,044)	767,829	(78,455)	-	-	891,833
119	Arkadelphia Public Schools	0.290955%	130,484	(510,668)	1,757,332	(103,103)	-	-	1,274,045
121	Woodlawn School District	0.091075%	244,798	(20,557)	581,797	(24,688)	-	-	781,350
123	Magnolia School District	0.583160%	1,924,653	255,454	4,004,063	210,117	-	-	6,394,287
125	Alma School District	0.582133%	1,609,669	(221,701)	3,601,883	(407,093)	-	-	4,582,757
126	Mountainburg Public Schools	0.129961%	400,948	29,714	873,707	(71,354)	-	-	1,233,015
129	Greenbrier Public Schools	0.616392%	1,643,432	(206,404)	3,745,367	(414,485)	-	-	4,767,910
130	Ozark Public Schools	0.321956%	864,399	(70,622)	2,069,001	51,980	-	-	2,914,757
131	Cutter Morning Star Public Schools	0.101442%	363,114	67,615	742,683	26,831	-	-	1,200,244
132	Lakeside School District	0.610745%	1,808,473	(76,921)	3,838,239	(333,701)	-	-	5,236,091
133	Fountain Lake School District	0.286128%	1,018,695	216,292	2,027,545	66,058	-	-	3,328,590
134	Hot Springs School District	0.770704%	2,862,218	561,615	4,995,480	(115,892)	-	-	8,303,420
135	Jessieville Public School District	0.161140%	469,867	48,867	1,045,211	(2,771)	-	-	1,561,173
136	Lake Hamilton School District	0.809704%	2,610,251	123,056	5,238,182	(36,820)	-	-	7,934,668
139	Sheridan School District	0.676777%	1,863,503	(260,129)	4,272,964	(237,308)	-	-	5,639,031
141	Hope Public Schools	0.427530%	1,112,972	26,760	2,890,097	(128,323)	-	-	3,901,505
143	Spring Hill School District	0.102498%	354,770	23,840	651,932	(176)	-	-	1,030,366
144	Bismarck School District	0.156081%	322,891	(138,088)	916,937	(225,820)	-	-	875,920
145	Mineral Springs School District	0.125592%	322,853	(42,978)	766,134	(59,290)	-	-	986,720
150	Jackson County School District	0.161645%	494,023	20,397	1,060,634	(60,997)	-	-	1,514,056
153	White Hall School District	0.486772%	1,339,041	(12,854)	3,148,735	(43,345)	-	-	4,431,577
154	Watson Chapel School District	0.366269%	237,841	(541,750)	2,102,080	(322,770)	-	-	1,475,401
159	Dollarway School District	0.000000%	(2,009,010)	(2,022,685)	(1,906,408)	-	-	-	(5,938,103)
161	Clarksville School District	0.478667%	1,315,811	(158,365)	2,837,959	(365,212)	-	-	3,630,192
163	Lamar School District	0.244413%	916,758	165,872	1,712,877	(28,601)	-	-	2,766,906
165	Hoxie Public Schools	0.142657%	258,653	(73,438)	902,667	(18,279)	-	-	1,069,603
172	Lee County School District	0.183141%	669,025	251,399	1,611,074	206,994	-	-	2,738,492
178	Ashdown School District	0.252060%	693,550	(57,777)	1,672,446	(109,359)	-	-	2,198,859
180	Booneville School District	0.225247%	621,532	(14,415)	1,449,358	(99,938)	-	-	1,956,537
181	Magazine School District	0.099914%	234,900	(33,350)	619,472	(12,129)	-	-	808,893
182	Flippin School District	0.176146%	652,005	133,026	1,297,215	57,990	-	-	2,140,235
184	Texarkana School District	0.844486%	2,462,822	151,170	5,829,415	(198,351)	-	-	8,245,056
185	Osceola School District	0.235172%	650,647	16,430	1,351,921	(245,737)	-	-	1,773,260
186	Mount Ida Public Schools	0.093857%	287,477	254	638,036	(107,000)	-	-	818,767
188	Prescott Public Schools	0.170426%	465,105	(2,042)	1,075,628	(75,578)	-	-	1,463,113
192	Perryville School District	0.172609%	570,168	78,012	1,241,582	95,903	-	-	1,985,666
195	Marvell - Elaine School District	0.076029%	38,242	(105,381)	485,701	(92,748)	-	-	325,814
196	Helena-West Helena Schools	0.201147%	(147,955)	(575,580)	955,164	(327,939)	-	-	(96,309)
197	Kirby School District	0.075405%	303,308	70,438	520,358	(16,013)	-	-	878,090
203	Marked Tree School District	0.100754%	346,777	97,857	748,688	16,599	-	-	1,209,921
208	Mena Public Schools	0.304583%	997,683	132,160	2,150,437	46,255	-	-	3,326,535
209	Russellville School District	1.130558%	3,713,128	162,923	7,401,472	(292,422)	-	-	10,985,101



Schedule of Deferred Resources by Employer by Year as of June 30, 2023

Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows						
			2024	2025	2026	2027	2028	Thereafter	Total
210	Little Rock School District	5.276142%	\$ 12,791,171	\$ (2,051,158)	\$ 33,639,388	\$ (1,164,132)	\$ -	\$ -	\$ 43,215,269
211	Pulaski County Special School District	2.829557%	7,861,119	(514,116)	17,879,332	(1,546,941)	-	-	23,679,394
212	North Little Rock School District	1.755733%	4,427,808	(959,284)	10,596,614	(879,772)	-	-	13,185,366
213	Forrest City School District	0.409906%	341,096	(458,584)	2,597,030	(296,209)	-	-	2,183,334
214	Bauxite School District	0.256988%	769,883	(55,047)	1,605,341	3,172	-	-	2,323,349
215	Benton School District	0.895055%	3,048,992	267,774	5,913,010	(13,260)	-	-	9,216,516
216	Bryant Public Schools	1.664193%	4,552,512	(823,092)	10,455,927	(298,220)	-	-	13,887,127
219	Lavaca Public Schools	0.147139%	377,373	(40,702)	910,497	(86,585)	-	-	1,160,583
221	Greenwood School District	0.730423%	2,366,611	182,170	5,035,171	(90,709)	-	-	7,493,244
222	Mansfield School District	0.147634%	316,713	(95,843)	902,983	(43,296)	-	-	1,080,557
224	Dequeen Public Schools	0.458695%	1,342,150	(26,390)	2,933,875	(154,984)	-	-	4,094,651
227	Strong-Huttig School District	0.075203%	230,683	15,863	500,009	(2,068)	-	-	744,487
228	Junction City School District	0.127581%	444,240	54,948	797,366	(68,953)	-	-	1,227,601
230	Shirley School District	0.069603%	144,168	(39,333)	476,067	(21,011)	-	-	559,891
232	Prairie Grove School District	0.339639%	1,099,049	52,294	2,265,502	(63,665)	-	-	3,353,180
233	Fayetteville Public Schools	2.445736%	7,994,531	270,873	16,564,073	(131,166)	-	-	24,698,311
234	Farmington Public Schools	0.391617%	846,552	(289,310)	2,358,886	(187,566)	-	-	2,728,562
235	Elkins School District	0.217449%	742,824	45,061	1,471,976	(52,944)	-	-	2,206,917
237	Lincoln Consolidated School District	0.207591%	680,849	80,035	1,463,210	81,672	-	-	2,305,766
238	Greenland School District	0.164745%	487,973	(8,882)	1,032,105	(41,213)	-	-	1,469,982
239	Springdale Public Schools	4.707212%	13,585,452	(905,804)	30,095,070	(1,196,493)	-	-	41,578,225
240	West Fork School District	0.167846%	405,226	(72,862)	1,052,758	(67,558)	-	-	1,317,565
242	Mc Crory School District	0.102436%	131,841	(167,365)	549,313	(118,685)	-	-	395,105
245	Danville Public Schools	0.160231%	412,500	(23,365)	1,036,279	(49,230)	-	-	1,376,183
246	Dardanelle Public Schools	0.385872%	1,075,874	(64,892)	2,405,788	(281,174)	-	-	3,135,596
250	Cossatot River School District	0.189953%	496,455	(34,405)	1,106,779	(32,215)	-	-	1,536,613
251	South Pike County School District	0.134705%	323,714	(79,063)	786,557	(91,810)	-	-	939,399
330	Monticello School District	0.335378%	794,739	(103,545)	2,228,990	(158,277)	-	-	2,761,907
331	Mammoth Spring School District	0.102693%	392,877	92,891	722,222	(10,109)	-	-	1,197,882
333	Batesville School District	0.609767%	1,779,972	(15,025)	4,044,022	(258,675)	-	-	5,550,294
335	Hackett School District	0.138218%	340,973	(20,975)	915,527	(36,925)	-	-	1,198,600
336	Beebe Public School District	0.555438%	1,206,233	(304,159)	3,340,629	(284,698)	-	-	3,958,004
337	Bald Knob Public Schools	0.195748%	366,740	(114,732)	1,120,316	(135,399)	-	-	1,236,925
350	Fort Smith Public Schools	2.922894%	6,688,132	(2,034,393)	17,174,610	(1,507,471)	-	-	20,320,878
351	El Dorado Public Schools	0.749985%	2,236,615	27,931	4,727,305	(485,178)	-	-	6,506,673
360	Heber Springs School District	0.259816%	385,815	(319,860)	1,537,666	(34,846)	-	-	1,568,775
365	Barton-Lexa School District	0.130878%	240,353	(114,600)	810,633	(25,267)	-	-	911,118
375	Earle School District	0.091311%	(19,484)	(201,033)	443,690	(126,271)	-	-	96,903
376	West Memphis School District	0.946788%	2,341,213	(370,778)	5,817,710	(26,683)	-	-	7,761,461
384	Hamburg School District	0.303871%	680,149	(171,885)	1,750,799	(98,211)	-	-	2,160,852
385	Bentonville Public Schools	3.730114%	12,853,388	799,397	24,806,918	(931,644)	-	-	37,528,058
386	Paris School District	0.223401%	750,082	81,413	1,512,037	(62,089)	-	-	2,281,444
393	Corning School District	0.148298%	372,876	(11,612)	960,019	(35,744)	-	-	1,285,538
394	Jonesboro Public Schools	1.332534%	4,804,387	426,395	9,075,018	36,166	-	-	14,341,966
395	Sloan-Hendrix School District	0.131737%	501,647	90,857	910,413	9,527	-	-	1,512,444
396	Camden-Fairview School District	0.461140%	1,129,741	(149,972)	2,791,246	(232,625)	-	-	3,538,391
404	Lonoke School District	0.299519%	766,349	(151,765)	1,836,553	(34,275)	-	-	2,416,863
416	Crossett School District	0.269531%	574,862	(181,839)	1,628,478	(156,041)	-	-	1,865,461
434	Riverview School District	0.225740%	377,736	(244,304)	1,216,318	(122,139)	-	-	1,227,611
443	Searcy School District	0.663785%	1,391,807	(540,088)	3,783,181	(534,418)	-	-	4,100,482



Schedule of Deferred Resources by Employer by Year as of June 30, 2023

Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows						
			2024	2025	2026	2027	2028	Thereafter	Total
451	Harrison School District	0.529451%	\$ 1,841,645	\$ 202,821	\$ 3,587,738	\$ (14,549)	\$ -	\$ -	\$ 5,617,655
453	Harrisburg School District	0.238119%	500,101	(140,577)	1,428,991	(167,099)	-	-	1,621,415
458	Harmony Grove School District	0.176269%	492,023	(30,374)	1,072,860	(54,324)	-	-	1,480,184
463	Clarendon School District	0.113084%	261,189	(22,796)	706,422	(52,981)	-	-	891,834
471	Norfolk School District	0.094177%	305,653	64,824	674,362	26,889	-	-	1,071,728
479	Conway Public Schools	1.950486%	5,978,820	137,043	12,795,584	(614,185)	-	-	18,297,261
480	Charleston Public Schools	0.150561%	316,923	(154,884)	852,571	(133,822)	-	-	880,788
484	Harmony Grove School District	0.204684%	588,186	(27,582)	1,319,984	(67,374)	-	-	1,813,214
486	Palestine-Wheatley School District	0.133016%	499,919	113,308	983,166	89,651	-	-	1,686,044
493	Hazen School District	0.108669%	340,984	33,068	748,433	(53,511)	-	-	1,068,974
501	Maynard School District	0.100814%	398,201	83,505	689,638	38,635	-	-	1,209,979
502	West Side School District	0.123740%	495,088	63,225	847,074	33,495	-	-	1,438,881
503	Malvern School District	0.360340%	859,507	(153,643)	2,257,843	(315,543)	-	-	2,648,165
512	Glen Rose School District	0.177667%	537,094	(18,207)	1,120,007	(71,862)	-	-	1,567,033
513	Waldron Public Schools	0.283455%	688,343	(99,691)	1,749,780	(145,524)	-	-	2,192,908
515	Nashville School District	0.341181%	920,663	(72,978)	2,148,423	(30,377)	-	-	2,965,731
521	Hampton School District	0.118035%	331,134	(31,443)	755,848	(8,119)	-	-	1,047,421
530	Mountain View School District	0.344097%	1,092,840	34,888	2,229,908	126,938	-	-	3,484,574
531	Drew Central School District	0.226485%	955,087	255,090	1,712,866	8,680	-	-	2,931,723
535	Mayflower School District	0.167548%	188,813	(300,385)	776,077	(160,777)	-	-	503,727
536	Southside Bee Branch School District	0.128440%	382,652	30,486	865,393	1,085	-	-	1,279,616
538	Gentry Public Schools	0.319437%	1,186,073	229,011	2,260,741	105,072	-	-	3,780,896
539	Fordyce Public Schools	0.150229%	388,503	32,449	947,620	(71,917)	-	-	1,296,655
545	Newport Special School District	0.242857%	912,728	245,077	1,805,171	2,482	-	-	2,965,458
547	Decatur Public Schools	0.118509%	386,759	32,803	801,236	(32,748)	-	-	1,188,051
548	Scranton School District	0.078353%	246,526	23,396	523,729	(45,442)	-	-	748,209
552	Cedarville Public School District	0.158005%	494,086	(250)	998,736	(93,632)	-	-	1,398,939
555	Concord School District	0.101088%	257,569	(55,881)	576,851	(42,994)	-	-	735,545
558	Pocahontas Public Schools	0.333622%	956,887	(89,529)	2,077,296	55,988	-	-	3,000,642
560	Van Buren School District	1.120962%	3,614,185	264,029	7,279,999	(318,239)	-	-	10,839,975
564	County Line Public Schools	0.097607%	378,509	90,023	688,416	7,482	-	-	1,164,430
565	Salem School District	0.148537%	510,484	79,149	1,019,322	(38,006)	-	-	1,570,949
566	Dierks Public Schools	0.106069%	300,295	127	704,247	(463)	-	-	1,004,206
569	Pottsville School District	0.317607%	1,002,408	74,625	2,092,539	(149,307)	-	-	3,020,265
571	Piggott School District	0.142565%	384,969	(61,684)	853,940	(90,598)	-	-	1,086,627
583	Hector School District	0.120274%	482,784	121,773	831,038	(1,591)	-	-	1,434,005
586	Blytheville Public Schools	0.273299%	(624,252)	(1,142,020)	823,653	(730,739)	-	-	(1,673,358)
592	Bearden School District	0.101482%	353,622	6,677	675,523	(10,285)	-	-	1,025,538
593	Pine Bluff School District	0.877373%	3,924,624	1,808,397	7,907,038	(78,036)	-	-	13,562,024
597	Marmaduke School District	0.126570%	318,797	(57,989)	755,872	(35,272)	-	-	981,408
601	Fouke School District	0.188154%	333,230	(253,373)	1,081,100	(102,635)	-	-	1,058,322
602	Horatio School District	0.139149%	276,933	(125,002)	802,616	(88,274)	-	-	866,273
606	England Public School District	0.132421%	364,793	(56,535)	779,432	(45,135)	-	-	1,042,554
607	Jasper School District	0.209662%	717,921	84,722	1,474,484	35,925	-	-	2,313,052
608	Trumann School District	0.231377%	479,552	(125,245)	1,285,053	(272,916)	-	-	1,366,443
622	Carlisle School District	0.126354%	412,118	49,711	860,913	(42,075)	-	-	1,280,667
623	Bradford School District	0.085738%	224,141	(11,375)	534,296	(53,064)	-	-	693,997
625	Huntsville School District	0.422479%	1,007,146	(264,407)	2,585,123	(373,339)	-	-	2,954,523
626	Yellville-Summit Public School	0.168723%	742,644	211,656	1,270,346	(6,733)	-	-	2,217,913
629	Brookland Public Schools	0.499251%	2,231,681	588,959	3,668,588	213,841	-	-	6,703,068



Schedule of Deferred Resources by Employer by Year as of June 30, 2023

Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows						
			2024	2025	2026	2027	2028	Thereafter	Total
630	Brinkley Public Schools	0.101360%	\$ 253,347	\$ 25,768	\$ 719,005	\$ (6,993)	\$ -	\$ -	\$ 991,127
637	Bay School District	0.102371%	267,401	(30,133)	636,830	(45,782)	-	-	828,316
645	Foreman Public Schools	0.095742%	351,851	86,613	663,143	(3,842)	-	-	1,097,765
651	Quitman Public Schools	0.126538%	451,729	60,830	902,708	(44,129)	-	-	1,371,138
656	Wynne Public Schools	0.465623%	1,003,386	(339,981)	2,672,147	(243,270)	-	-	3,092,282
657	Dumas Public Schools	0.257752%	587,769	(146,177)	1,582,779	(136,351)	-	-	1,888,020
658	Manila Public Schools	0.192539%	432,492	(123,719)	1,192,033	(118,967)	-	-	1,381,839
662	Clinton Public Schools	0.265845%	751,200	30,399	1,803,817	26,628	-	-	2,612,045
667	Greene County Tech School District	0.655916%	1,812,270	(139,510)	4,069,855	(344,244)	-	-	5,398,370
674	Augusta Public Schools	0.098010%	278,233	7,344	706,521	12,428	-	-	1,004,527
675	Green Forest Public Schools	0.280375%	1,025,407	139,286	1,941,268	68,931	-	-	3,174,892
676	East End School District	0.116205%	351,512	(20,425)	730,826	(45,761)	-	-	1,016,153
677	Dover School District	0.235532%	601,545	(78,156)	1,483,061	(33,117)	-	-	1,973,333
682	Mountain Home Public Schools	0.728837%	2,696,067	427,835	5,173,765	123,168	-	-	8,420,835
687	Star City School District	0.240723%	507,217	(202,939)	1,414,899	(117,813)	-	-	1,601,364
693	Atkins Public Schools	0.182696%	521,480	(8,537)	1,184,876	(72,389)	-	-	1,625,430
696	Des Arc School District	0.111056%	425,969	94,975	805,459	(41,617)	-	-	1,284,785
698	Vilonia School District	0.526810%	866,230	(613,926)	3,031,180	(194,857)	-	-	3,088,626
702	Nettleton Public Schools	0.756764%	2,797,656	300,908	5,166,726	192,359	-	-	8,457,649
704	Omaha School District	0.086510%	245,742	(8,478)	571,784	24,488	-	-	833,536
705	Cabot Public Schools	1.899198%	5,270,427	(538,688)	12,042,539	(288,715)	-	-	16,485,564
714	Marion School District	0.700006%	2,164,861	(176,159)	4,523,990	(483,995)	-	-	6,028,697
715	McGehee Public Schools	0.216330%	439,755	(166,780)	1,235,250	(152,989)	-	-	1,355,237
719	Cave City School District	0.238024%	836,567	154,724	1,626,319	(51,344)	-	-	2,566,265
724	Pangburn School District	0.156968%	492,967	57,955	1,052,149	(132,140)	-	-	1,470,932
727	Calico Rock School District	0.082592%	295,158	27,983	546,734	(12,737)	-	-	857,138
731	Dewitt School District	0.224603%	589,856	(77,474)	1,396,161	(17,695)	-	-	1,890,848
735	Alpena School District	0.087160%	219,630	(46,361)	460,595	(48,757)	-	-	585,106
736	Magnet Cove School District	0.121884%	361,502	(3,676)	747,657	(82,560)	-	-	1,022,923
746	Stuttgart School District	0.299863%	861,773	24,700	1,971,234	(5,090)	-	-	2,852,617
747	Valley Springs Public Schools	0.151009%	415,092	(27,535)	1,002,877	(20,558)	-	-	1,369,877
750	Ouachita Public Schools	0.083399%	271,645	9,835	530,478	(13,158)	-	-	798,799
753	Gosnell Public Schools	0.202189%	347,892	(232,917)	1,088,401	(101,895)	-	-	1,101,480
756	Mulberry-Pleasant View Bi-County Public Schools	0.099676%	389,431	61,694	682,751	(7,018)	-	-	1,126,858
757	Poyen School District	0.080143%	100,092	(134,901)	408,364	(90,865)	-	-	282,690
765	Eureka Springs Public Schools	0.146368%	420,332	(29,428)	923,045	(37,700)	-	-	1,276,249
771	Southside School District	0.347897%	1,224,059	121,062	2,288,936	(91,367)	-	-	3,542,689
779	Melbourne Public School District	0.153359%	412,947	(62,799)	965,853	(24,468)	-	-	1,291,532
780	Wonderview School District	0.083943%	214,099	(26,741)	506,874	(52,246)	-	-	641,987
794	Viola School District	0.087538%	294,921	29,234	587,622	(40,690)	-	-	871,087
795	Nemo Vista School District	0.105014%	307,628	12,538	679,958	(23,676)	-	-	976,448
813	Blevins School District	0.101609%	347,915	64,688	734,778	23,520	-	-	1,170,901
820	Parkers Chapel School District	0.137470%	435,284	2,548	903,418	(95,244)	-	-	1,246,006
847	Rose Bud School District	0.142244%	337,245	(174,421)	787,591	(83,945)	-	-	866,471
863	Valley View Public Schools	0.485755%	1,459,556	11,041	3,262,074	(177,378)	-	-	4,555,293
872	Smackover-Norphlet School District	0.213137%	550,722	(39,568)	1,337,246	(114,728)	-	-	1,733,673
873	Genoa Central School District	0.200457%	607,142	(13,324)	1,304,085	(10,793)	-	-	1,887,110
956	Bergman Public Schools	0.186091%	538,038	(50,297)	1,206,860	(41,011)	-	-	1,653,591
957	Lead Hill School District	0.073665%	293,343	91,662	542,221	(20,437)	-	-	906,789
958	Dermott School District	0.082874%	185,261	(14,103)	545,396	(55,887)	-	-	660,666

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963	Guy-Perkins School District	0.069221%	\$ 184,867	\$ 5,042	\$ 456,388	\$ (17,980)	\$ -	\$ -	\$ 628,317
964	Mt. Vernon-Enola School Distri	0.101310%	343,637	55,970	737,544	33,846	-	-	1,170,995
965	Mountain Pine School District	0.146279%	718,449	216,822	1,134,409	(16,859)	-	-	2,052,822
973	Armored School District	0.088374%	190,588	(96,839)	546,050	(14,279)	-	-	625,520
987	White County Central Schools	0.146210%	543,701	84,186	1,056,817	(7,895)	-	-	1,676,809
1000	Lafayette County School District	0.126091%	332,957	(47,847)	745,974	(101,755)	-	-	929,329
1001	Cedar Ridge School District	0.168915%	495,896	24,709	1,097,619	(17,359)	-	-	1,600,863
1002	Cleveland County School District	0.156321%	206,157	(209,805)	893,012	(168,747)	-	-	720,617
1003	Deer/ Mt. Judea School District	0.080333%	226,230	(5,719)	541,449	(1,906)	-	-	760,054
1004	Emerson-Taylor-Bradley School	0.207112%	529,903	(71,053)	1,332,446	(53,770)	-	-	1,737,526
1005	Hillcrest School District	0.090814%	282,371	2,398	577,697	(68,635)	-	-	793,831
1006	Ouachita River School District	0.143833%	497,025	54,107	992,098	14,026	-	-	1,557,256
1008	Ozark Mountain School District	0.130547%	281,056	(30,823)	844,624	(28,123)	-	-	1,066,734
1009	Two Rivers School District	0.169792%	574,258	74,678	1,199,256	37,853	-	-	1,886,046
1010	Searcy County School District	0.176002%	533,677	6,478	1,141,372	(123,270)	-	-	1,558,257
1011	Lawrence County School District	0.172472%	585,385	69,306	1,195,997	54,855	-	-	1,905,543
1045	Highland Public School District	0.340391%	1,426,838	365,704	2,401,163	(160,414)	-	-	4,033,291
1074	Cross County School District	0.107941%	189,908	(91,090)	623,579	(101,413)	-	-	620,983
1091	Westside Consolidated School District	0.320446%	1,042,990	88,564	2,182,656	27,109	-	-	3,341,319
1092	Pea Ridge School District	0.423269%	1,512,854	205,037	2,935,227	(76,148)	-	-	4,576,971
1093	Jacksonville North Pulaski School District	0.795152%	2,739,970	270,349	5,627,192	62,789	-	-	8,700,301
1114	Rivercrest School District	0.223685%	711,269	25,603	1,403,270	(23,649)	-	-	2,116,493
1165	Caddo Hills School District	0.115557%	427,376	83,883	804,715	14,314	-	-	1,330,289
1293	South Conway County School District	0.429073%	1,467,562	139,046	2,853,291	(98,325)	-	-	4,361,574
1307	Southwest Arkansas Education Co-Op	0.075078%	181,775	(94,426)	435,465	(7,700)	-	-	515,114
1308	Southeast Arkansas Education Service Co-Op	0.223985%	595,296	(252,481)	1,264,580	(43,690)	-	-	1,563,706
1321	Westside School District	0.123289%	410,610	47,101	827,190	(64,740)	-	-	1,220,161
1330	Guy Fenter Education Service Co-Op	0.109308%	459,755	50,630	777,152	1,597	-	-	1,289,135
1332	Northcentral Arkansas Education Service Co-Op	0.101724%	399,571	33,587	710,955	(35,773)	-	-	1,108,340
1333	Buffalo Island Central School District	0.144625%	494,901	56,132	983,522	45,850	-	-	1,580,405
1335	Rector School District	0.124552%	497,012	118,270	859,376	24,264	-	-	1,498,923
1336	Ozarks Unlimited Resource Educational Service Co-Op	0.129085%	407,605	(6,022)	860,751	4,069	-	-	1,266,403
1337	Northeast Arkansas Education Co-Op	0.097936%	261,596	(48,119)	591,928	(22,837)	-	-	782,567
1338	Dawson Education Service Co-Op	0.321794%	1,370,262	282,932	2,290,068	2,948	-	-	3,946,210
1339	Arch Ford Education Service Co-Op	0.645273%	3,317,220	801,502	4,232,368	(483,265)	-	-	7,867,826
1342	Western Yell County School District	0.078568%	227,013	16,119	577,424	(25,656)	-	-	794,900
1343	Nevada School District	0.087919%	267,171	1,126	556,890	1,295	-	-	826,482
1344	Paragould School District	0.605043%	1,991,401	188,386	4,208,143	(33,607)	-	-	6,354,323
1345	Wilbur D Mills Education Service Co-Op	0.112556%	404,960	15,174	738,703	2,079	-	-	1,160,916
1346	Izard County Consolidated School District	0.125461%	596,962	219,970	1,002,310	106,310	-	-	1,925,553
1347	Midland School District	0.118224%	434,778	78,136	825,607	3,036	-	-	1,341,557
1348	Riverside School District	0.141666%	400,567	(18,312)	893,005	(16,224)	-	-	1,259,036
1349	Arkansas River Education Service Co-Op	0.163714%	638,462	(1,816)	1,113,347	(85,291)	-	-	1,664,702
1350	Great Rivers Education Service Co-Op	0.079892%	129,762	(147,005)	405,328	(114,406)	-	-	273,679
1351	Northwest Arkansas Education Service Co-Op	0.132232%	426,182	(66,264)	805,986	(58,018)	-	-	1,107,885
1353	Dequeen-Mena Education Service	0.163942%	371,270	(122,563)	1,026,485	(3,811)	-	-	1,271,382
1354	Crowley'S Ridge Educational Service Co-Op	0.161349%	669,713	(7,831)	1,016,567	(46,133)	-	-	1,632,316
1355	South Central Service Co-Op	0.075325%	188,153	(33,289)	476,289	(23,362)	-	-	607,791
1359	Conway Vocational Center	0.050106%	125,907	1,749	362,607	24,475	-	-	514,737
1362	Jonesboro Vocational Center	0.033028%	76,878	(27,428)	202,378	(3,828)	-	-	248,001



Schedule of Deferred Resources by Employer by Year as of June 30, 2023

Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows						
			2024	2025	2026	2027	2028	Thereafter	Total
1363	Monticello Vocational Center	0.011473%	\$ (11,822)	\$ (43,514)	\$ 47,316	\$ (20,578)	\$ -	\$ -	\$ (28,598)
1364	East Poinsett County School District	0.128870%	379,706	8,886	851,815	(30,283)	-	-	1,210,124
1365	North Central Career Center	0.005799%	12,492	4,215	48,506	1,674	-	-	66,887
1366	River Valley Career Academy	0.000000%	(85,341)	(81,307)	(18,068)	-	-	-	(184,716)
1371	Metropolitan Vocational Center	0.050585%	96,150	(7,282)	346,617	24,753	-	-	460,239
1372	Texarkana Career And Technological Center	0.000000%	(82,374)	(20,155)	-	-	-	-	(102,530)
1373	Warren Vocational Center	0.017131%	26,973	(10,682)	119,048	2,378	-	-	137,716
1991	Centerpoint School District	0.189699%	607,659	9,858	1,173,956	(80,432)	-	-	1,711,042
2000	Arkansas Arts Academy Charter	0.148898%	527,499	(71,211)	926,462	(85,931)	-	-	1,296,818
2001	Academics Plus Charter School	0.235550%	1,159,574	300,957	1,764,740	91,990	-	-	3,317,262
2002	Kipp Delta College Preparatory Charter	0.288507%	781,025	(46,973)	1,767,445	137,910	-	-	2,639,407
2003	Imboden Area Charter School	0.012350%	49,174	12,601	95,553	5,992	-	-	163,321
2006	Haas Hall Academy Charter - Fayetteville	0.169625%	935,770	342,709	1,157,129	(54,668)	-	-	2,380,940
2007	Lisa Academy Charter	0.645676%	4,510,767	1,975,981	5,483,862	30,890	-	-	12,001,500
2008	Arkansas Virtual Academy Charter	0.240242%	1,521,309	594,002	1,877,232	(9,014)	-	-	3,983,528
2012	Covenant Keepers Charter School	0.000000%	(98,199)	(20,932)	-	-	-	-	(119,132)
2016	E-Stem Public Charter School	0.488387%	2,396,396	368,026	3,340,544	(343,318)	-	-	5,761,649
2019	Little Rock Preparatory Academy	0.000000%	(391,947)	(357,563)	(75,797)	-	-	-	(825,308)
2020	Jacksonville Lighthouse Charter School	0.213897%	1,357,402	765,469	2,127,797	(574,950)	-	-	3,675,718
2022	Pine Bluff Lighthouse Charter School	0.000000%	(416,966)	(376,877)	(337,842)	-	-	-	(1,131,685)
2023	Sia Tech Little Rock Charter	0.017511%	54,857	14,113	152,538	9,683	-	-	231,191
2024	Northwest Arkansas Classical Academy Charter	0.186194%	1,308,581	531,094	1,672,453	321,842	-	-	3,833,970
2025	Premier High School Of Little Rock Charter	0.039386%	307,853	187,879	443,247	124,717	-	-	1,063,695
2026	Quest Middle Charter School - Pine Bluff	0.000000%	(44,754)	-	-	-	-	-	(44,754)
2027	Exalt Academy Charter School	0.109145%	847,288	423,478	1,020,926	179,152	-	-	2,470,844
2028	Quest Middle Charter School - West Little Rock	0.000000%	(167,680)	(48,864)	-	-	-	-	(216,544)
2029	Capital City Lighthouse Charter School	0.000000%	(279,565)	(274,856)	(237,723)	-	-	-	(792,145)
2030	Ozark Montessori Academy Charter - Springdale	0.000000%	(207,077)	(52,618)	-	-	-	-	(259,694)
2031	Rockbridge Montessori Charter School	0.000000%	(43,922)	-	-	-	-	-	(43,922)
2032	Haas Hall Academy - Bentonville Charter	0.000000%	(329,472)	(350,176)	(80,517)	-	-	-	(760,166)
2033	Future School Of Ft. Smith Charter	0.049047%	297,177	110,300	407,198	19,500	-	-	834,176
2034	Arkansas Connections Academy Charter	0.199577%	1,703,708	897,183	1,732,947	69,273	-	-	4,403,111
2035	The Excel Center Charter At Goodwill	0.023750%	106,029	27,419	177,537	2,278	-	-	313,263
2036	Friendship Aspire Academy - Pine Bluff	0.179969%	1,816,205	1,147,295	2,244,190	771,219	-	-	5,978,909
2037	Southeast Arkansas Preparatory High School	0.000000%	(95,581)	(116,258)	(24,973)	-	-	-	(236,811)
2038	Scholarmade Achievement Place	0.088559%	718,349	302,066	793,060	21,648	-	-	1,835,123
2039	Friendship Aspire Academy - Little Rock	0.000000%	(65,241)	(247,448)	(269,506)	(270,392)	-	-	(852,587)
2040	Premier High School Of North Little Rock Charter	0.013408%	142,734	71,546	134,421	4,466	-	-	353,166
2041	Hope Academy Of Northwest Arkansas	0.022779%	255,557	187,365	206,070	(10,919)	-	-	638,073
2042	Friendship Aspire - Southeast Pine Bluff	0.000000%	3,960	3,960	(65,613)	(70,562)	-	-	(128,255)
2043	Westwind School For Performing Arts	0.010098%	113,468	83,240	145,051	(6,219)	-	-	335,540
2044	Premier High School Of Springdale	0.008540%	96,172	70,607	122,673	(8,886)	-	-	280,566
4857	Arkansas Activities Association	0.033900%	91,794	(9,502)	213,315	(8,893)	-	-	286,714
6864	Arkansas Easter Seals	0.000035%	(24,142)	(8,013)	(602)	36	-	-	(32,721)
6870	Arkansas School Boards Association	0.003158%	20,888	11,558	32,005	10,237	-	-	74,688
6873	First Student	0.000000%	(16,942)	(16,393)	(14,886)	-	-	-	(48,221)
6875	Arkansas Association Educational Administrators	0.012746%	46,560	9,817	62,616	(17,865)	-	-	101,127
6877	Economics Arkansas	0.005438%	58,770	42,489	78,118	37,105	-	-	216,483
9492	Boston Mountain Educational Co-Op	0.019303%	(109,656)	(35,903)	115,224	(5,599)	-	-	(35,933)
1-005	University Of Arkansas - Monticello	0.012850%	(67,199)	(70,879)	41,216	(20,310)	-	-	(117,171)

Schedule of Deferred Resources by Employer by Year as of June 30, 2023

Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows						
			2024	2025	2026	2027	2028	Thereafter	Total
1-006	University Of Arkansas - Pine Bluff	0.002391%	\$ 4,298	\$ (2,507)	\$ 13,654	\$ (1,307)	\$ -	\$ -	\$ 14,139
1-008	Arkansas School For The Blind	0.118438%	286,870	(87,030)	754,282	15,506	-	-	969,628
1-016	Arkansas School For The Deaf	0.183386%	306,150	(200,983)	1,187,273	14,198	-	-	1,306,639
1-017	Arkansas Department Of Education	0.577928%	739,226	(857,419)	3,520,368	(56,361)	-	-	3,345,815
1-025	Henderson State University	0.007177%	(137,285)	(115,742)	(44,720)	(71,897)	-	-	(369,644)
1-028	Arkansas State University- Beebe	0.020770%	(123,582)	(157,154)	37,881	(23,869)	-	-	(266,724)
1-029	Arkansas State University- Newport	0.011757%	(104,280)	(97,871)	11,136	(22,442)	-	-	(213,457)
1-045	Arkansas Tech University	0.081800%	(65,358)	(262,901)	390,467	(56,487)	-	-	5,721
1-051	Southern Arkansas University	0.032595%	(356,116)	(373,424)	(151,531)	(296,805)	-	-	(1,177,876)
1-052	Arkansas State University- Mt. Home	0.001646%	(269)	(1,527)	9,383	(1,954)	-	-	5,632
1-053	Arkansas State University	0.084194%	(222,487)	(342,530)	322,071	(95,547)	-	-	(338,493)
1-054	University Of Central Arkansas	0.265450%	691,292	(20,452)	1,828,880	70,771	-	-	2,570,491
1-115	Arkansas Department Of Career Education (Rehab)	0.174406%	(673,047)	(960,626)	649,493	(199,753)	-	-	(1,183,933)
1-197	Southeast Arkansas College	0.043481%	(60,075)	(160,111)	212,342	(23,291)	-	-	(31,135)
1-202	Arkansas Teacher Retirement System	0.137835%	346,388	(57,883)	885,264	(34,857)	-	-	1,138,912
1-220	U Of A Community College - Morrilton	0.029591%	(42,837)	(66,242)	161,362	(6,274)	-	-	46,008
1-224	Arkansas Educational Tv Network	0.143823%	511,366	31,850	981,935	2,288	-	-	1,527,440
1-249	U Of A Community College - Hope	0.011664%	(37,468)	(55,102)	49,711	(11,149)	-	-	(54,008)
1-254	Phillips Community College -U Of A	0.001624%	(10,273)	(8,865)	9,363	409	-	-	(9,366)
1-256	University Of Arkansas - Fort Smith	0.008391%	(23,836)	(31,781)	44,501	(2,467)	-	-	(13,584)
1-268	Southern Arkansas University Tech	0.022267%	(133,266)	(152,340)	65,032	(40,301)	-	-	(260,875)
1-274	Crowleys Ridge Technical Institute	0.000000%	(17,116)	-	-	-	-	-	(17,116)
1-290	Pulaski Technical College	0.069219%	(307,249)	(338,121)	251,245	(70,123)	-	-	(464,248)
1-291	College Of The Ouachitas	0.034774%	(13,328)	(78,459)	190,523	(22,606)	-	-	76,131
1-294	Arkansas Department Of Career Education (Workforce)	0.057211%	(231,721)	(106,771)	398,647	(28,160)	-	-	31,996
1-295	Black River Technical College	0.036097%	68,547	(50,060)	210,795	(15,220)	-	-	214,062
1-314	Ozarka College	0.015840%	46,867	(7,863)	104,345	(1,504)	-	-	141,845
1-315	Rich Mountain Community College	0.017206%	(2,519)	(35,534)	85,430	(17,087)	-	-	30,290
1-318	U Of A Community College - Batesville	0.014829%	(66,501)	(95,466)	29,370	(20,511)	-	-	(153,108)
1-320	Phillips Community College - Dewitt	0.001438%	(8,074)	(7,704)	1,852	(7,357)	-	-	(21,283)
1-321	Northwest Technical Institute	0.077204%	445,142	162,548	631,568	73,278	-	-	1,312,534
1-327	Cossatot Community College - U Of A	0.015203%	(51,980)	(78,155)	49,782	(20,356)	-	-	(100,708)
1-328	Arkansas Correctional School	0.171238%	483,613	47,233	1,256,161	(136,643)	-	-	1,650,365
1-329	North Arkansas College	0.088869%	86,111	(151,202)	493,245	(39,328)	-	-	388,827
1-330	National Park Community College	0.040013%	(48,855)	(127,691)	192,727	(31,725)	-	-	(15,545)
1-331	East Arkansas Community College	0.022530%	(99,559)	(130,092)	88,626	(44,701)	-	-	(185,726)
1-335	Arkansas Northeastern College	0.064408%	123,827	(107,081)	370,483	(2,588)	-	-	384,642
1-344	South Arkansas Community College	0.048518%	112,456	(27,267)	314,823	16,131	-	-	416,143
1-364	Arkansas State University- Mid South Cc	0.005467%	(42,312)	(35,187)	16,494	(13,876)	-	-	(74,882)
1-386	Riverside Vocational Technical School	0.000000%	(172,007)	(187,742)	(228,518)	(18,256)	-	-	(606,523)
1-388	Northwest Arkansas Community College	0.080337%	104,085	(101,239)	483,804	5,083	-	-	491,734
1-389	University Of Arkansas - Fayetteville	0.012822%	(34,826)	(59,358)	30,894	482	-	-	(62,808)
1-390	University Of Arkansas - Little Rock	0.000000%	(61,363)	(34,128)	(23,190)	(15,451)	-	-	(134,133)
1-391	Arkansas Department Of Higher Education	0.025950%	145,823	36,308	206,861	(356)	-	-	388,636
1-392	South Arkansas Developmental Center	0.081784%	78,827	(35,647)	571,634	76,411	-	-	691,225
1-399	Arkansas School For Math, Sciences & Arts	0.015399%	(8,924)	(29,453)	90,560	(6,686)	-	-	45,497
1-400	University Of Arkansas For Medical Sciences	0.002199%	(9,555)	(9,927)	10,510	(1,592)	-	-	(10,564)
1-401	Arkansas Economic Development Commission	0.000000%	(16,031)	(7,144)	(773)	-	-	-	(23,948)
1-402	University Of Arkansas Cooperative Extension	0.007595%	20,841	(1,772)	48,296	(1,978)	-	-	65,387
1-403	Dhs-Divison Of Youth Services	0.000762%	(19,989)	(5,012)	3,900	(8,396)	-	-	(29,497)
1-404	Apartment Department Of Workforce Services	0.022857%	223,660	14,641	142,087	(1,123)	-	-	379,266
1-405	Arkansas Department Of Commerce	0.023301%	239,280	78,809	169,878	12,293	-	-	500,260
1-406	Arkansas Department Of Education	0.124742%	1,372,959	920,875	1,264,696	92,979	-	-	3,651,509
1-407	Arkansas Department Of Public Safety	0.001858%	18,721	4,152	12,787	177	-	-	35,838
1-409	Arkansas Department Of Health	0.001671%	16,830	185	4,078	(13,965)	-	-	7,127
TOTAL		100.000000%	\$ 291,247,413	\$ (8,120,150)	\$ 646,998,155	\$ (27,941,229)	\$ -	\$ -	\$ 902,184,189

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





December 13, 2023

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

Dear Mr. White:

Please find the enclosed copies of the June 30, 2023 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 and 68 report dated December 13, 2023.

Sincerely,
Gabriel, Roeder, Smith & Company

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

Judith A. Kermans, EA, FCA, MAAA

JAK:rmn
Enclosures