

# Arkansas Teacher Retirement System

GASB Statement No. 68 – Employer Level Reporting  
June 30, 2017



December 22, 2017

The Board of Trustees  
Arkansas Teacher Retirement System  
Little Rock, Arkansas

Ladies and Gentlemen:

This report provides information required by the Arkansas Teacher Retirement System (ATRS) at the employer level in connection with the Governmental Accounting Standards Board (GASB) Statement No. 68 "Accounting and Financial Reporting for Pensions." This report is intended to complement the GASB Statement Nos. 67 & 68 report dated December 20, 2017.

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

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

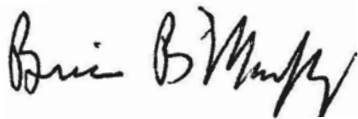
This report is based upon information, furnished to us by the Retirement System staff, concerning retirement and ancillary benefits, active members, deferred vested members, retirees and beneficiaries, and financial data. If your understanding of this information is different, please let us know. In particular, for GASB Statement No. 68 purposes, ATRS provided the individual employer required and actual employer contribution amounts for the fiscal year ended June 30, 2017. This information was checked for internal consistency, but it was not audited by us.

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

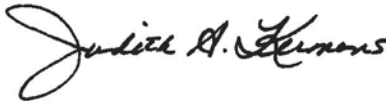
Please see the actuarial valuation report as of June 30, 2017 for additional discussions of the nature of actuarial calculations and more information related to participant data, economic and demographic assumptions, and benefit provisions.

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

Respectfully submitted,



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



Judith A. Kermans, EA, FCA, MAAA



Heidi G. Barry, ASA, FCA, MAAA

BBM/JAK/HGB:sc



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## **SECTION A**

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### **SYSTEM WIDE RESULTS**

# Executive Summary as of June 30, 2017

	<b>2017</b>
Actuarial Valuation Date	June 30, 2017
Measurement Date of the Net Pension Liability	June 30, 2017
Employer's Fiscal Year Ending Date (Reporting Date)	June 30, 2017
 <b>Membership</b>	
Number of	
- Retirees and Beneficiaries <sup>(1)</sup>	45,092
- Inactive, Nonretired Members	12,401
- T-DROP Members	3,811
- Active Members	68,337
- Total	129,641
Covered Payroll <sup>(2)</sup>	\$ 2,921,965,125
 <b>Net Pension Liability</b>	
Total Pension Liability	\$ 20,488,672,119
Plan Fiduciary Net Position	16,284,808,245
Net Pension Liability	\$ 4,203,863,874
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	79.48%
Net Pension Liability as a Percentage of Covered Payroll	143.87%
 <b>Development of the Single Discount Rate</b>	
Single Discount Rate	7.50%
Long-Term Expected Rate of Investment Return	7.50%
Long-Term Municipal Bond Rate <sup>(3)</sup>	3.56%
Last year ending June 30 in the 2018 to 2117 projection period for which projected benefit payments are fully funded	2117
 <b>Total Pension Expense</b>	 \$ 120,690,850

**Deferred Outflows and Deferred Inflows of Resources by Source to be Recognized in Future Pension Expenses**

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 58,259,437	\$ 103,049,333
Changes in assumptions	1,123,298,923	-
Net difference between projected and actual earnings on pension plan investments	903,351,162	1,200,284,383
Total	\$ 2,084,909,522	\$ 1,303,333,716

(1) Includes retirees who returned to work.

(2) Covered payroll includes the pay of 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, 2017. 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.

# Pension Expense Under GASB Statement No. 68

## Fiscal Year Ended June 30, 2017

### A. Expense

1. Service Cost	\$ 307,786,505
2. Interest on the Total Pension Liability	1,485,759,965
3. Current-Period Benefit Changes	(469,205,711)
4. Employee Contributions (made negative for addition here)	(133,109,940)
5. Projected Earnings on Plan Investments (made negative for addition here)	(1,142,142,655)
6. Pension Plan Administrative Expense	7,825,594
7. Other Changes in Plan Fiduciary Net Position	0
8. Recognition of Outflow (Inflow) of Resources due to Liabilities	238,457,158
9. Recognition of Outflow (Inflow) of Resources due to Assets	<u>(174,680,066)</u>
<b>10. Total Pension Expense</b>	<b>\$ 120,690,850</b>

# Statement of Outflows and Inflows Arising from Current Reporting Period Fiscal Year Ended June 30, 2017

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

1. Difference between expected and actual experience of the Total Pension Liability (gains) or losses	\$ (76,812,667)
2. Assumption Changes (gains) or losses	\$ 1,374,950,899
3. Recognition period for Liabilities: Average of the expected remaining service lives of all employees {in years}	5.4637
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	\$ (14,058,727)
5. Outflow (Inflow) of Resources to be recognized in the current pension expense for Assumption Changes	\$ 251,651,976
6. Outflow (Inflow) of Resources to be recognized in the current pension expense due to Liabilities	\$ 237,593,249
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	\$ (62,753,940)
8. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses for Assumption Changes	\$ 1,123,298,923
9. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Liabilities	\$ 1,060,544,983

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

1. Net difference between projected and actual earnings on pension plan investments (gains) or losses	\$(1,147,675,936)
2. Recognition period for Assets {in years}	5.0000
3. Outflow (Inflow) of Resources to be recognized in the current pension expense due to Assets	\$ (229,535,187)
4. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Assets	\$ (918,140,749)



# Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods

## Fiscal Year Ended June 30, 2017

### 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	\$ 273,405,182	\$ 34,948,024	\$ 238,457,158
2. Due to assets	336,998,754	511,678,820	(174,680,066)
<b>3. Total</b>	<b>\$ 610,403,936</b>	<b>\$ 546,626,844</b>	<b>\$ 63,777,092</b>

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

	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
1. Differences between expected and actual experience	\$ 21,753,206	\$ 34,948,024	\$ (13,194,818)
2. Assumption changes	251,651,976	-	251,651,976
3. Net difference between projected and actual earnings on pension plan investments	336,998,754	511,678,820	(174,680,066)
<b>4. Total</b>	<b>\$ 610,403,936</b>	<b>\$ 546,626,844</b>	<b>\$ 63,777,092</b>

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

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows of Resources
1. Differences between expected and actual experience	\$ 58,259,437	\$ 103,049,333	\$ (44,789,896)
2. Assumption changes	1,123,298,923	-	1,123,298,923
3. Net difference between projected and actual earnings on pension plan investments	903,351,162	1,200,284,383	(296,933,221)
<b>4. Total</b>	<b>\$ 2,084,909,522</b>	<b>\$ 1,303,333,716</b>	<b>\$ 781,575,806</b>

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

Year Ending June 30	Net Deferred Outflows of Resources
2018	\$ 63,777,092
2019	351,759,026
2020	249,418,083
2021	6,449,618
2022	110,171,987
Thereafter	-
<b>Total</b>	<b>\$ 781,575,806</b>

# Schedules of Required Supplementary Information

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

### Current Period

### Fiscal Year Ended June 30, 2017

<b>A. Total Pension Liability</b>	
1. Service Cost	\$ 307,786,505
2. Interest on the Total Pension Liability	1,485,759,965
3. Changes of benefit terms	(469,205,711)
4. Difference between expected and actual experience of the Total Pension Liability	(76,812,667)
5. Changes of assumptions	1,374,950,899
6. Benefit payments, including refunds of employee contributions	(1,103,826,360)
7. Net change in Total Pension Liability	\$ 1,518,652,631
8. Total Pension Liability – Beginning	18,970,019,488
9. Total Pension Liability – Ending	<u><u>\$ 20,488,672,119</u></u>
<b>B. Plan Fiduciary Net Position</b>	
1. Contributions – employer	\$ 414,954,939
2. Contributions – employee	133,109,940
3. Net investment income	2,289,818,591
4. Benefit payments, including refunds of employee contributions	(1,103,826,360)
5. Pension Plan Administrative Expense	(7,825,594)
6. Other	-
7. Net change in Plan Fiduciary Net Position	\$ 1,726,231,516
8. Plan Fiduciary Net Position – Beginning	14,558,576,729
9. Plan Fiduciary Net Position – Ending	<u><u>\$ 16,284,808,245</u></u>
<b>C. Net Pension Liability</b>	<u><u>\$ 4,203,863,874</u></u>
<b>D. Plan Fiduciary Net Position as a percentage of the Total Pension liability</b>	<b>79.48%</b>
<b>E. Covered-Employee Payroll<sup>(1)</sup></b>	<b>\$ 2,921,965,125</b>
<b>F. Net Pension Liability as a Percentage of Covered-Employee Payroll</b>	<b>143.87%</b>

(1) Covered payroll includes the pay of retirees who returned to work.

## **SECTION B**

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

# Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2017

Employer ID	Employer Name	Employer Contributions	Employer Allocation Percentage	Net Pension Liability		
				1% Decrease 6.50%	Current Single Discount Rate 7.50%	1% Increase 8.50%
106	COTTER PUBLIC SCHOOLS	\$ 504,385	0.121552%	\$ 8,184,767	\$ 5,109,867	\$ 2,560,766
108	ROGERS PUBLIC SCHOOLS	12,288,910	2.961505%	199,414,978	124,497,629	62,390,911
109	GRAVETTE SCHOOL DISTRICT	1,473,202	0.355027%	23,905,992	14,924,854	7,479,461
110	SILOAM SPRINGS SCHOOL DISTRICT	3,232,369	0.778969%	52,452,399	32,746,785	16,410,768
111	HERMITAGE PUBLIC SCHOOL DISTRICT	379,021	0.091340%	6,150,456	3,839,818	1,924,292
113	WARREN SCHOOL DISTRICT	1,214,017	0.292566%	19,700,133	12,299,075	6,163,575
115	BERRYVILLE PUBLIC SCHOOLS	1,485,354	0.357955%	24,103,180	15,047,961	7,541,156
116	LAKESIDE SCHOOL DISTRICT	895,620	0.215835%	14,533,426	9,073,426	4,547,069
117	GURDON PUBLIC SCHOOLS	637,394	0.153606%	10,343,142	6,457,372	3,236,056
119	ARKADELPHIA PUBLIC SCHOOLS	1,664,410	0.401106%	27,008,759	16,861,956	8,450,223
121	WOODLAWN SCHOOL DISTRICT	386,532	0.093150%	6,272,349	3,915,917	1,962,428
123	MAGNOLIA SCHOOL DISTRICT	2,288,994	0.551625%	37,144,036	23,189,554	11,621,245
125	ALMA SCHOOL DISTRICT	2,414,812	0.581946%	39,185,718	24,464,205	12,260,025
126	MOUNTAINBURG PUBLIC SCHOOLS	557,378	0.134323%	9,044,702	5,646,737	2,829,813
129	GREENBRIER PUBLIC SCHOOLS	2,615,954	0.630419%	42,449,688	26,501,949	13,281,223
130	OZARK PUBLIC SCHOOLS	1,390,875	0.335187%	22,570,042	14,090,801	7,061,483
131	CUTTER MORNING STAR PUBLIC SCHOOLS	383,271	0.092364%	6,219,425	3,882,876	1,945,870
132	LAKESIDE SCHOOL DISTRICT	2,453,349	0.591233%	39,811,064	24,854,618	12,455,677
133	FOUNTAIN LAKE SCHOOL DISTRICT	1,123,131	0.270663%	18,225,301	11,378,317	5,702,145
134	HOT SPRINGS SCHOOL DISTRICT	3,017,717	0.727240%	48,969,195	30,572,170	15,320,979
135	JESSIEVILLE PUBLIC SCHOOL DISTRICT	696,514	0.167853%	11,302,486	7,056,304	3,536,206
136	LAKE HAMILTON SCHOOL DISTRICT	3,130,016	0.754303%	50,791,496	31,709,859	15,891,122
139	SHERIDAN SCHOOL DISTRICT	2,858,580	0.688889%	46,386,842	28,959,970	14,513,039
141	HOPE PUBLIC SCHOOLS	1,961,363	0.472669%	31,827,484	19,870,355	9,957,857
143	SPRING HILL SCHOOL DISTRICT	372,717	0.089821%	6,048,159	3,775,952	1,892,286
144	BISMARCK SCHOOL DISTRICT	717,825	0.172989%	11,648,305	7,272,204	3,644,402
145	MINERAL SPRINGS SCHOOL DISTRICT	554,249	0.133569%	8,993,931	5,615,040	2,813,929
150	JACKSON COUNTY SCHOOL DISTRICT	656,864	0.158298%	10,659,082	6,654,617	3,334,904
153	WHITE HALL SCHOOL DISTRICT	2,156,265	0.519638%	34,990,216	21,844,894	10,947,380
154	WATSON CHAPEL SCHOOL DISTRICT	2,068,147	0.498403%	33,560,298	20,952,175	10,500,002
159	DOLLARWAY SCHOOL DISTRICT	994,738	0.239722%	16,141,839	10,077,581	5,050,293
161	CLARKSVILLE SCHOOL DISTRICT	2,092,067	0.504167%	33,948,456	21,194,507	10,621,444
163	LAMAR SCHOOL DISTRICT	871,140	0.209936%	14,136,194	8,825,429	4,422,787
165	HOXIE PUBLIC SCHOOLS	693,209	0.167056%	11,248,859	7,022,824	3,519,428
172	LEE COUNTY SCHOOL DISTRICT	728,739	0.175619%	11,825,421	7,382,780	3,699,816
178	ASHDOWN SCHOOL DISTRICT	1,085,602	0.261619%	17,616,309	10,998,114	5,511,610
180	BOONEVILLE SCHOOL DISTRICT	953,859	0.229871%	15,478,491	9,663,444	4,842,751
181	MAGAZINE SCHOOL DISTRICT	461,025	0.111102%	7,481,153	4,670,591	2,340,626
182	FLIPPIN SCHOOL DISTRICT	670,966	0.161696%	10,887,915	6,797,481	3,406,499
184	TEXARKANA SCHOOL DISTRICT	3,549,828	0.855473%	57,603,870	35,962,922	18,022,507
185	OSCEOLA SCHOOL DISTRICT	1,063,322	0.256250%	17,254,777	10,772,405	5,398,498
186	MOUNT IDA PUBLIC SCHOOLS	374,791	0.090321%	6,081,826	3,796,971	1,902,819
188	PRESCOTT PUBLIC SCHOOLS	702,078	0.169194%	11,392,782	7,112,677	3,564,457
192	PERRYVILLE SCHOOL DISTRICT	682,270	0.164420%	11,071,359	6,912,008	3,463,893
195	MARVELL - ELAINE SCHOOL DISTRICT	477,952	0.115182%	7,755,845	4,842,085	2,426,569
196	HELENA-WEST HELENA SCHOOLS	1,300,620	0.313436%	21,105,457	13,176,440	6,603,259
197	KIRBY SCHOOL DISTRICT	259,327	0.062495%	4,208,151	2,627,209	1,316,603
203	MARKED TREE SCHOOL DISTRICT	447,015	0.107726%	7,253,813	4,528,659	2,269,498
208	MENA PUBLIC SCHOOLS	1,239,367	0.298675%	20,111,491	12,555,892	6,292,277
209	RUSSELLVILLE SCHOOL DISTRICT	4,418,655	1.064852%	71,702,538	44,764,922	22,433,554

# Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2017

Employer ID	Employer Name	Employer Contributions	Employer Allocation Percentage	Net Pension Liability		
				1% Decrease 6.50%	Current Single Discount Rate 7.50%	1% Increase 8.50%
210	LITTLE ROCK SCHOOL DISTRICT	\$ 24,610,049	5.930776%	\$ 399,352,931	\$ 249,321,760	\$ 124,945,445
211	PULASKI COUNTY SPECIAL SCHOOL DISTRICT	12,492,730	3.010623%	202,722,409	126,562,506	63,425,706
212	NORTH LITTLE ROCK SCHOOL DISTRICT	7,560,025	1.821891%	122,678,266	76,589,800	38,382,317
213	FORREST CITY SCHOOL DISTRICT	2,262,747	0.545299%	36,718,115	22,923,646	11,487,987
214	BAUXITE SCHOOL DISTRICT	1,060,027	0.255456%	17,201,304	10,739,020	5,381,767
215	BENTON SCHOOL DISTRICT	3,459,739	0.833763%	56,141,982	35,050,244	17,565,127
216	BRYANT PUBLIC SCHOOLS	6,436,983	1.551249%	104,454,401	65,212,380	32,680,621
219	LAVACA PUBLIC SCHOOLS	640,830	0.154434%	10,398,895	6,492,180	3,253,500
220	HARTFORD SCHOOL DISTRICT	-	0.000000%	-	-	-
221	GREENWOOD SCHOOL DISTRICT	2,870,671	0.691803%	46,583,039	29,082,459	14,574,423
222	MANSFIELD SCHOOL DISTRICT	641,315	0.154550%	10,406,761	6,497,090	3,255,961
224	DEQUEEN PUBLIC SCHOOLS	1,892,368	0.456042%	30,707,899	19,171,382	9,607,572
227	STRONG-HUTTIG SCHOOL DISTRICT	312,146	0.075224%	5,065,267	3,162,319	1,584,769
228	JUNCTION CITY SCHOOL DISTRICT	488,904	0.117821%	7,933,560	4,953,035	2,482,171
230	SHIRLEY SCHOOL DISTRICT	344,476	0.083015%	5,589,885	3,489,845	1,748,906
232	PRAIRIE GROVE SCHOOL DISTRICT	1,316,043	0.317153%	21,355,735	13,332,692	6,681,563
233	FAYETTEVILLE PUBLIC SCHOOLS	8,667,268	2.088725%	140,645,747	87,807,156	44,003,797
234	FARMINGTON PUBLIC SCHOOLS	1,733,983	0.417873%	28,137,737	17,566,792	8,803,446
235	ELKINS SCHOOL DISTRICT	831,890	0.200477%	13,499,267	8,427,786	4,223,512
237	LINCOLN CONSOLIDATED SCHOOL DISTRICT	845,822	0.203835%	13,725,354	8,568,935	4,294,248
238	GREENLAND SCHOOL DISTRICT	702,584	0.169316%	11,400,987	7,117,800	3,567,024
239	SPRINGDALE PUBLIC SCHOOLS	19,207,561	4.628830%	311,685,510	194,589,732	97,516,963
240	WEST FORK SCHOOL DISTRICT	785,220	0.189230%	12,741,945	7,954,979	3,986,569
242	MC CRORY SCHOOL DISTRICT	504,366	0.121547%	8,184,457	5,109,674	2,560,669
245	DANVILLE PUBLIC SCHOOLS	711,146	0.171379%	11,539,935	7,204,547	3,610,496
246	DARDANELLE PUBLIC SCHOOLS	1,647,690	0.397077%	26,737,440	16,692,567	8,365,336
250	COSSATOT RIVER SCHOOL DISTRICT	860,794	0.207443%	13,968,300	8,720,610	4,370,258
251	SOUTH PIKE COUNTY SCHOOL DISTRICT	582,209	0.140307%	9,447,637	5,898,295	2,955,880
330	MONTICELLO SCHOOL DISTRICT	1,573,107	0.379103%	25,527,165	15,936,975	7,986,677
331	MAMMOTH SPRING SCHOOL DISTRICT	373,410	0.089988%	6,059,410	3,782,976	1,895,806
333	BATESVILLE SCHOOL DISTRICT	2,552,618	0.615155%	41,421,922	25,860,300	12,959,666
335	HACKETT SCHOOL DISTRICT	718,197	0.173078%	11,654,348	7,275,977	3,646,293
336	BEEBE PUBLIC SCHOOL DISTRICT	2,489,507	0.599946%	40,397,804	25,220,928	12,639,250
337	BALD KNOB PUBLIC SCHOOLS	1,023,649	0.246689%	16,610,993	10,370,481	5,197,077
350	FORT SMITH PUBLIC SCHOOLS	13,214,523	3.184568%	214,435,104	133,874,909	67,090,254
351	EL DORADO PUBLIC SCHOOLS	3,065,340	0.738716%	49,741,970	31,054,625	15,562,757
360	HEBER SPRINGS SCHOOL DISTRICT	1,287,852	0.310360%	20,898,276	13,047,093	6,538,438
365	BARTON-LEXA SCHOOL DISTRICT	640,149	0.154270%	10,387,851	6,485,284	3,250,044
375	EARLE SCHOOL DISTRICT	563,851	0.135882%	9,149,733	5,712,310	2,862,675
376	WEST MEMPHIS SCHOOL DISTRICT	4,511,557	1.087240%	73,210,069	45,706,095	22,905,215
384	HAMBURG SCHOOL DISTRICT	1,450,480	0.349551%	23,537,276	14,694,659	7,364,101
385	BENTONVILLE PUBLIC SCHOOLS	13,674,960	3.295529%	221,906,727	138,539,551	69,427,899
386	PARIS SCHOOL DISTRICT	877,672	0.211510%	14,242,188	8,891,602	4,455,950
393	CORNING SCHOOL DISTRICT	668,531	0.161109%	10,848,411	6,772,818	3,394,139
394	JONESBORO PUBLIC SCHOOLS	4,632,099	1.116290%	75,166,135	46,927,296	23,517,209
395	SLOAN-HENDRIX SCHOOL DISTRICT	499,756	0.120436%	8,109,658	5,062,976	2,537,267
396	CAMDEN-FAIRVIEW SCHOOL DISTRICT	2,033,820	0.490130%	33,003,272	20,604,416	10,325,725
404	LONOKE SCHOOL DISTRICT	1,318,255	0.317686%	21,391,625	13,355,098	6,692,792
416	CROSSETT SCHOOL DISTRICT	1,244,839	0.299994%	20,200,294	12,611,333	6,320,061
434	RIVERVIEW SCHOOL DISTRICT	1,148,324	0.276735%	18,634,124	11,633,551	5,830,054

# Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2017

Employer ID	Employer Name	Employer Contributions	Employer Allocation Percentage	Net Pension Liability		
				1% Decrease 6.50%	Current Single Discount Rate 7.50%	1% Increase 8.50%
443	SEARCY SCHOOL DISTRICT	\$ 3,033,526	0.731049%	\$ 49,225,720	\$ 30,732,323	\$ 15,401,238
451	HARRISON SCHOOL DISTRICT	2,155,206	0.519383%	34,973,024	21,834,160	10,942,001
453	HARRISBURG SCHOOL DISTRICT	1,125,881	0.271326%	18,269,935	11,406,183	5,716,110
458	HARMONY GROVE SCHOOL DISTRICT	777,107	0.187275%	12,610,287	7,872,783	3,945,377
463	CLARENDON SCHOOL DISTRICT	503,448	0.121326%	8,169,562	5,100,375	2,556,009
471	NORFORK SCHOOL DISTRICT	393,341	0.094791%	6,382,834	3,984,895	1,996,996
479	CONWAY PUBLIC SCHOOLS	7,960,735	1.918458%	129,180,685	80,649,354	40,416,727
480	CHARLESTON PUBLIC SCHOOLS	682,155	0.164393%	11,069,488	6,910,840	3,463,308
484	HARMONY GROVE SCHOOL DISTRICT	861,093	0.207515%	13,973,153	8,723,640	4,371,777
486	PALESTINE-WHEATLEY SCHOOL DIST	485,690	0.117046%	7,881,398	4,920,470	2,465,851
493	HAZEN SCHOOL DISTRICT	486,932	0.117346%	7,901,562	4,933,059	2,472,160
501	MAYNARD SCHOOL DISTRICT	355,886	0.085765%	5,775,046	3,605,444	1,806,837
502	WEST SIDE SCHOOL DISTRICT	423,288	0.102008%	6,868,799	4,288,290	2,149,039
503	MALVERN SCHOOL DISTRICT	1,657,838	0.399522%	26,902,123	16,795,381	8,416,860
512	GLEN ROSE SCHOOL DISTRICT	701,576	0.169073%	11,384,636	7,107,592	3,561,908
513	WALDRON PUBLIC SCHOOLS	1,289,953	0.310866%	20,932,361	13,068,373	6,549,102
515	NASHVILLE SCHOOL DISTRICT	1,234,332	0.297462%	20,029,783	12,504,881	6,266,713
521	HAMPTON SCHOOL DISTRICT	459,241	0.110672%	7,452,207	4,652,520	2,331,570
530	MOUNTAIN VIEW SCHOOL DISTRICT	1,329,314	0.320351%	21,571,078	13,467,133	6,748,938
531	DREW CENTRAL SCHOOL DISTRICT	751,905	0.181202%	12,201,340	7,617,471	3,817,430
535	MAYFLOWER SCHOOL DISTRICT	849,039	0.204610%	13,777,546	8,601,519	4,310,577
536	SOUTHSIDE BEE BRANCH SCHOOL DISTRICT	523,024	0.126044%	8,487,237	5,298,703	2,655,399
538	GENTRY PUBLIC SCHOOLS	1,218,608	0.293672%	19,774,628	12,345,584	6,186,883
539	FORDYCE PUBLIC SCHOOLS	640,286	0.154303%	10,390,072	6,486,671	3,250,739
545	NEWPORT SPECIAL SCHOOL DISTRICT	939,340	0.226372%	15,242,884	9,516,351	4,769,037
547	DECATUR PUBLIC SCHOOLS	520,116	0.125343%	8,440,049	5,269,243	2,640,636
548	SCRANTON SCHOOL DISTRICT	322,193	0.077645%	5,228,307	3,264,107	1,635,779
552	CEDARVILLE PUBLIC SCHOOL DISTRICT	635,954	0.153259%	10,319,774	6,442,783	3,228,745
555	CONCORD SCHOOL DISTRICT	449,507	0.108327%	7,294,247	4,553,903	2,282,149
558	POCAHONTAS PUBLIC SCHOOLS	1,343,345	0.323733%	21,798,772	13,609,286	6,820,176
560	VAN BUREN SCHOOL DISTRICT	4,517,986	1.088790%	73,314,404	45,771,233	22,937,858
564	COUNTY LINE PUBLIC SCHOOLS	343,141	0.082694%	5,568,236	3,476,329	1,742,132
565	SALEM SCHOOL DISTRICT	570,517	0.137489%	9,257,906	5,779,844	2,896,519
566	DIERKS PUBLIC SCHOOLS	433,053	0.104361%	7,027,247	4,387,211	2,198,613
568	STEPHENS SCHOOL DIST	-	0.000000%	-	-	-
569	POTTSVILLE SCHOOL DISTRICT	1,257,661	0.303084%	20,408,360	12,741,231	6,385,158
571	PIGGOTT SCHOOL DISTRICT	594,337	0.143229%	9,644,439	6,021,162	3,017,453
583	HECTOR SCHOOL DISTRICT	438,734	0.105730%	7,119,437	4,444,766	2,227,456
586	BLYTHEVILLE PUBLIC SCHOOLS	2,069,361	0.498695%	33,580,003	20,964,477	10,506,167
592	BEARDEN SCHOOL DISTRICT	400,487	0.096513%	6,498,793	4,057,290	2,033,276
593	PINE BLUFF SCHOOL DISTRICT	3,457,582	0.833243%	56,106,978	35,028,391	17,554,175
597	MARMADUKE SCHOOL DISTRICT	583,486	0.140614%	9,468,356	5,911,231	2,962,362
601	FOUKE SCHOOL DISTRICT	793,046	0.191116%	12,868,945	8,034,267	4,026,304
602	HORATIO SCHOOL DISTRICT	641,145	0.154510%	10,404,007	6,495,371	3,255,099
606	ENGLAND PUBLIC SCHOOL DISTRICT	564,249	0.135978%	9,156,199	5,716,346	2,864,697
607	JASPER SCHOOL DISTRICT	832,898	0.200720%	13,515,627	8,438,000	4,228,631
608	TRUMANN SCHOOL DISTRICT	1,139,634	0.274640%	18,493,095	11,545,504	5,785,930
622	CARLISLE SCHOOL DISTRICT	497,915	0.119992%	8,079,773	5,044,318	2,527,917
623	BRADFORD SCHOOL DISTRICT	381,354	0.091902%	6,188,315	3,863,454	1,936,137
625	HUNTSVILLE SCHOOL DISTRICT	1,807,549	0.435601%	29,331,511	18,312,083	9,176,942

# Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2017

Employer ID	Employer Name	Employer Contributions	Employer Allocation Percentage	Net Pension Liability		
				1% Decrease 6.50%	Current Single Discount Rate 7.50%	1% Increase 8.50%
626	YELLVILLE-SUMMIT PUBLIC SCHOOL	\$ 531,161	0.128005%	\$ 8,619,279	\$ 5,381,139	\$ 2,696,711
629	BROOKLAND PUBLIC SCHOOLS	1,570,667	0.378515%	25,487,578	15,912,260	7,974,292
630	BRINKLEY PUBLIC SCHOOLS	489,520	0.117970%	7,943,561	4,959,279	2,485,300
637	BAY SCHOOL DISTRICT	449,402	0.108301%	7,292,556	4,552,847	2,281,620
645	FOREMAN PUBLIC SCHOOLS	366,861	0.088410%	5,953,134	3,716,627	1,862,555
651	QUITMAN PUBLIC SCHOOLS	481,458	0.116027%	7,812,735	4,877,602	2,444,368
656	WYNNE PUBLIC SCHOOLS	2,160,434	0.520643%	35,057,862	21,887,126	10,968,544
657	DUMAS PUBLIC SCHOOLS	1,180,296	0.284440%	19,152,937	11,957,453	5,992,374
658	MANILA PUBLIC SCHOOLS	885,234	0.213333%	14,364,894	8,968,209	4,494,341
662	CLINTON PUBLIC SCHOOLS	1,141,091	0.274992%	18,516,748	11,560,271	5,793,330
667	GREENE COUNTY TECH SCHOOL DISTRICT	2,875,314	0.692922%	46,658,384	29,129,498	14,597,996
674	AUGUSTA PUBLIC SCHOOLS	404,226	0.097414%	6,559,468	4,095,170	2,052,259
675	GREEN FOREST PUBLIC SCHOOLS	1,000,091	0.241012%	16,228,711	10,131,817	5,077,472
676	EAST END SCHOOL DISTRICT	482,236	0.116214%	7,825,352	4,885,479	2,448,316
677	DOVER SCHOOL DISTRICT	1,056,759	0.254668%	17,148,270	10,705,911	5,365,175
682	MOUNTAIN HOME PUBLIC SCHOOLS	2,774,932	0.668731%	45,029,463	28,112,539	14,088,356
687	STAR CITY SCHOOL DISTRICT	1,169,845	0.281921%	18,983,348	11,851,576	5,939,315
693	ATKINS PUBLIC SCHOOLS	782,549	0.188586%	12,698,600	7,927,918	3,973,008
696	DES ARC SCHOOL DISTRICT	414,695	0.099937%	6,729,352	4,201,231	2,105,411
698	VILONIA SCHOOL DISTRICT	2,605,299	0.627851%	42,276,793	26,394,008	13,227,129
702	NETTLETON PUBLIC SCHOOLS	2,740,029	0.660320%	44,463,081	27,758,939	13,911,152
704	OMAHA SCHOOL DISTRICT	344,829	0.083100%	5,595,613	3,493,421	1,750,698
705	CABOT PUBLIC SCHOOLS	7,972,054	1.921185%	129,364,356	80,764,022	40,474,192
714	MARION SCHOOL DISTRICT	3,096,450	0.746214%	50,246,807	31,369,802	15,720,705
715	MCGEEHEE PUBLIC SCHOOLS	1,005,352	0.242280%	16,314,076	10,185,111	5,104,181
719	CAVE CITY SCHOOL DISTRICT	923,593	0.222577%	14,987,359	9,356,823	4,689,091
724	PANGBURN SCHOOL DISTRICT	670,498	0.161583%	10,880,325	6,792,743	3,404,124
727	CALICO ROCK SCHOOL DISTRICT	322,784	0.077788%	5,237,893	3,270,092	1,638,778
731	DEWITT SCHOOL DISTRICT	949,179	0.228743%	15,402,547	9,616,031	4,818,991
732	HUGHES SCHOOL DISTRICT	-	0.000000%	-	-	-
735	ALPENA SCHOOL DISTRICT	374,283	0.090198%	6,073,574	3,791,819	1,900,237
736	MAGNET COVE SCHOOL DISTRICT	468,892	0.112998%	7,608,825	4,750,299	2,380,571
746	STUTTIGART SCHOOL DISTRICT	1,285,444	0.309779%	20,859,203	13,022,700	6,526,213
747	VALLEY SPRINGS PUBLIC SCHOOLS	660,954	0.159283%	10,725,459	6,696,058	3,355,671
750	OUACHITA PUBLIC SCHOOLS	329,657	0.079444%	5,349,423	3,339,722	1,673,673
753	GOSNELL PUBLIC SCHOOLS	981,059	0.236425%	15,919,866	9,939,001	4,980,844
756	MULBERRY-PLEASANT VIEW BI-COUNTY PUBLIC SCHOOLS	352,569	0.084966%	5,721,214	3,571,836	1,789,995
757	POYEN SCHOOL DISTRICT	400,394	0.096491%	6,497,281	4,056,346	2,032,803
765	EUREKA SPRINGS PUBLIC SCHOOLS	604,756	0.145740%	9,813,522	6,126,722	3,070,354
771	SOUTHSIDE SCHOOL DISTRICT	1,274,573	0.307159%	20,682,786	12,912,560	6,471,018
779	MELBOURNE PUBLIC SCHOOL DISTRICT	629,132	0.151615%	10,209,072	6,373,670	3,194,110
780	WONDERVIEW SCHOOL DISTRICT	435,246	0.104890%	7,062,832	4,409,427	2,209,746
794	VIOLA SCHOOL DISTRICT	350,387	0.084440%	5,685,811	3,549,733	1,778,918
795	NEMO VISTA SCHOOL DISTRICT	454,629	0.109561%	7,377,362	4,605,793	2,308,153
813	BLEVINS SCHOOL DISTRICT	410,442	0.098912%	6,660,329	4,158,139	2,083,815
820	PARKERS CHAPEL SCHOOL DISTRICT	560,281	0.135022%	9,091,810	5,676,147	2,844,552
847	ROSE BUD SCHOOL DISTRICT	643,208	0.155007%	10,437,491	6,516,276	3,265,575
863	VALLEY VIEW PUBLIC SCHOOLS	1,973,584	0.475614%	32,025,799	19,994,165	10,019,903
872	SMACKOVER-NORPHLET SCHOOL DISTRICT	954,552	0.230038%	15,489,742	9,670,468	4,846,271
873	GENOA CENTRAL SCHOOL DISTRICT	816,648	0.196804%	13,251,939	8,273,375	4,146,130

# Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2017

Employer ID	Employer Name	Employer Contributions	Employer Allocation Percentage	Net Pension Liability		
				1% Decrease 6.50%	Current Single Discount Rate 7.50%	1% Increase 8.50%
876	NORPHLET SCHOOL DIST	\$ -	0.000000%	\$ -	\$ -	\$ -
956	BERGMAN PUBLIC SCHOOLS	772,846	0.186248%	12,541,148	7,829,619	3,923,746
957	LEAD HILL SCHOOL DISTRICT	279,364	0.067324%	4,533,305	2,830,207	1,418,334
958	DERMOTT SCHOOL DISTRICT	371,570	0.089545%	6,029,547	3,764,332	1,886,463
963	GUY-PERKINS SCHOOL DISTRICT	328,293	0.079115%	5,327,288	3,325,902	1,666,747
964	MT. VERNON-ENOLA SCHOOL DISTRI	393,413	0.094809%	6,383,999	3,985,622	1,997,360
965	MOUNTAIN PINE SCHOOL DISTRICT	426,487	0.102779%	6,920,701	4,320,693	2,165,278
973	ARMOREL SCHOOL DISTRICT	399,382	0.096247%	6,480,866	4,046,098	2,027,667
987	WHITE COUNTY CENTRAL SCHOOLS	568,803	0.137076%	9,230,095	5,762,480	2,887,817
990	CRAIGHEAD COUNTY SD EXECUTIVE	-	0.000000%	-	-	-
1000	LAFAYETTE COUNTY SCHOOL DISTRICT	554,407	0.133607%	8,996,494	5,616,640	2,814,731
1001	CEDAR RIDGE SCHOOL DISTRICT	728,554	0.175574%	11,822,412	7,380,902	3,698,875
1002	CLEVELAND COUNTY SCHOOL DISTRICT	712,178	0.171628%	11,556,669	7,214,994	3,615,732
1003	DEER/ MT. JUDEA SCHOOL DISTRICT	307,866	0.074193%	4,995,811	3,118,957	1,563,038
1004	EMERSON-TAYLOR-BRADLEY SCHOOL	893,216	0.215256%	14,494,416	9,049,072	4,534,864
1005	HILLCREST SCHOOL DISTRICT	339,060	0.081710%	5,502,009	3,434,983	1,721,412
1006	OUACHITA RIVER SCHOOL DISTRICT	543,956	0.131088%	8,826,906	5,510,764	2,761,672
1008	OZARK MOUNTAIN SCHOOL DISTRICT	634,742	0.152967%	10,300,107	6,430,505	3,222,592
1009	TWO RIVERS SCHOOL DISTRICT	638,077	0.153770%	10,354,215	6,464,285	3,239,520
1010	SEARCY COUNTY SCHOOL DISTRICT	752,426	0.181327%	12,209,791	7,622,747	3,820,074
1011	LAWRENCE COUNTY SCHOOL DISTRICT	668,908	0.161200%	10,854,529	6,776,638	3,396,054
1045	HIGHLAND PUBLIC SCHOOL DISTRICT	1,151,391	0.277474%	18,683,892	11,664,622	5,845,624
1074	CROSS COUNTY SCHOOL DISTRICT	524,827	0.126478%	8,516,490	5,316,967	2,664,552
1091	WESTSIDE CONSOLIDATED SCHOOL DISTRICT	1,290,212	0.310928%	20,936,574	13,071,004	6,550,420
1092	PEA RIDGE SCHOOL DISTRICT	1,519,101	0.366088%	24,650,794	15,389,844	7,712,487
1093	JACKSONVILLE NORTH PULASKI SCHOOL DISTRICT	2,869,948	0.691629%	46,571,307	29,075,134	14,570,752
1114	RIVERCREST SCHOOL DISTRICT	913,952	0.220253%	14,830,907	9,259,148	4,640,142
1165	CADDO HILLS SCHOOL DISTRICT	441,024	0.106282%	7,156,599	4,467,968	2,239,083
1293	SOUTH CONWAY COUNTY SCHOOL DISTRICT	1,601,440	0.385931%	25,986,934	16,224,016	8,130,525
1307	SOUTHWEST ARKANSAS EDUCATION CO-OP	309,564	0.074602%	5,023,363	3,136,157	1,571,658
1308	SOUTHEAST ARKANSAS EDUCATION SERVICE CO-OP	971,002	0.234002%	15,756,674	9,837,118	4,929,787
1321	WESTSIDE SCHOOL DISTRICT	493,511	0.118931%	8,008,316	4,999,707	2,505,560
1330	GUY FENTER EDUCATION SERVICE CO-OP	315,986	0.076149%	5,127,574	3,201,218	1,604,263
1332	NORTHCENTRAL ARKANSAS EDUCATION SERVICE CO-OP	369,443	0.089032%	5,995,042	3,742,791	1,875,667
1333	BUFFALO ISLAND CENTRAL SCHOOL DISTRICT	587,189	0.141507%	9,528,447	5,948,746	2,981,163
1335	RECTOR SCHOOL DISTRICT	453,626	0.109319%	7,361,087	4,595,632	2,303,061
1336	OZARKS UNLIMITED RESOURCE EDUCATIONAL SERVICE CO-OP	497,914	0.119992%	8,079,767	5,044,315	2,527,915
1337	NORTHEAST ARKANSAS EDUCATION CO-OP	407,505	0.098205%	6,612,676	4,128,389	2,068,906
1338	DAWSON EDUCATION SERVICE CO-OP	1,100,224	0.265143%	17,853,586	11,146,249	5,585,847
1339	ARCH FORD EDUCATION SERVICE CO-OP	1,565,188	0.377195%	25,398,665	15,856,750	7,946,473
1342	WESTERN YELL COUNTY SCHOOL DISTRICT	365,339	0.088043%	5,928,442	3,701,211	1,854,830
1343	NEVADA SCHOOL DISTRICT	363,556	0.087613%	5,899,510	3,683,149	1,845,778
1344	PARAGOULD SCHOOL DISTRICT	2,354,713	0.567462%	38,210,467	23,855,343	11,954,899
1345	WILBUR D MILLS EDUCATION SERVICE CO-OP	424,730	0.102356%	6,892,195	4,302,896	2,156,359
1346	IZARD COUNTY CONSOLIDATED SCHOOL DISTRICT	439,310	0.105869%	7,128,781	4,450,600	2,230,380
1347	MIDLAND SCHOOL DISTRICT	430,253	0.103687%	6,981,815	4,358,847	2,184,399
1348	RIVERSIDE SCHOOL DISTRICT	611,342	0.147327%	9,920,389	6,193,441	3,103,790
1349	ARKANSAS RIVER EDUCATION SERVICE CO-OP	487,624	0.117512%	7,912,784	4,940,065	2,475,671
1350	GREAT RIVERS EDUCATION SERVICE CO-OP	355,056	0.085565%	5,761,579	3,597,036	1,802,624
1351	NORTHWEST ARKANSAS EDUCATION SERVICE CO-OP	411,905	0.099265%	6,684,070	4,172,961	2,091,243



# Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2017

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				1% Decrease 6.50%	Current Single Discount Rate 7.50%	1% Increase 8.50%
1353	DEQUEEN-MENA EDUCATION SERVICE	\$ 720,790	0.173703%	\$ 11,696,427	\$ 7,302,247	\$ 3,659,458
1354	CROWLEY'S RIDGE EDUCATIONAL SERVICE CO-OP	518,225	0.124887%	8,409,363	5,250,086	2,631,035
1355	SOUTH CENTRAL SERVICE CO-OP	331,056	0.079781%	5,372,122	3,353,893	1,680,774
1359	CONWAY VOCATIONAL CENTER	236,764	0.057058%	2,384,029	2,398,634	1,202,055
1362	JONESBORO VOCATIONAL CENTER	134,601	0.032438%	2,184,209	1,363,633	683,373
1363	MONTICELLO VOCATIONAL CENTER	72,327	0.017430%	1,173,674	732,742	367,207
1364	EAST POINSETT COUNTY SCHOOL DISTRICT	532,914	0.128427%	8,647,715	5,398,892	2,705,608
1365	NORTH CENTRAL CAREER CENTER	23,673	0.005705%	384,152	239,832	120,190
1366	RIVER VALLEY CAREER ACADEMY	43,073	0.010380%	698,960	436,371	218,683
1371	METROPOLITAN VOCATIONAL CENTER	165,261	0.039826%	2,681,727	1,674,241	839,031
1372	TEXARKANA CAREER AND TECHNOLOGICAL CENTER	75,368	0.018163%	1,223,011	763,544	382,643
1373	WARREN VOCATIONAL CENTER	91,376	0.022021%	1,482,779	925,720	463,917
1991	CENTERPOINT SCHOOL DISTRICT	710,675	0.171266%	11,532,282	7,199,769	3,608,102
2000	ARKANSAS ARTS ACADEMY CHARTER	469,874	0.113235%	7,624,758	4,760,246	2,385,556
2001	ACADEMICS PLUS CHARTER SCHOOL	587,975	0.141696%	9,541,200	5,956,708	2,985,153
2002	KIPP DELTA COLLEGE PREPARATORY CHARTER	1,319,018	0.317870%	21,404,002	13,362,825	6,696,664
2003	IMBODEN AREA CHARTER SCHOOL	42,223	0.010175%	685,162	427,757	214,367
2006	HAAS HALL ACADEMY CHARTER - FAYETTEVILLE	188,242	0.045364%	3,054,640	1,907,056	955,704
2007	LISA ACADEMY CHARTER	1,046,325	0.252154%	16,978,961	10,600,209	5,312,203
2008	ARKANSAS VIRTUAL ACADEMY CHARTER	395,575	0.095330%	6,419,079	4,007,523	2,008,335
2012	COVENANT KEEPERS' CHARTER SCHOOL	97,125	0.023406%	1,576,065	983,960	493,103
2016	E-STEM PUBLIC CHARTER SCHOOL	857,577	0.206668%	13,916,100	8,688,020	4,353,926
2017	LISA ACADEMY-NORTH LITTLE ROCK	-	0.000000%	-	-	-
2019	LITTLE ROCK PREPARATORY ACADEMY	172,451	0.041559%	2,798,402	1,747,083	875,535
2020	JACKSONVILLE LIGHTHOUSE CHARTER SCHOOL	539,108	0.129920%	8,748,234	5,461,648	2,737,058
2022	PINE BLUFF LIGHTHOUSE CHARTER SCHOOL	193,204	0.046560%	3,135,161	1,957,326	980,897
2023	SIA TECH LITTLE ROCK CHARTER	67,101	0.016171%	1,088,856	679,789	340,670
2024	NORTHWEST ARKANSAS CLASSICAL ACADEMY CHARTER	316,186	0.076198%	5,130,830	3,203,251	1,605,281
2025	PREMIER HIGH SCHOOL OF LITTLE ROCK CHARTER	79,456	0.019148%	1,289,345	804,957	403,397
2026	QUEST MIDDLE CHARTER SCHOOL - PINE BLUFF	78,780	0.018985%	1,278,382	798,113	399,967
2027	EXALT ACADEMY CHARTER SCHOOL	117,350	0.028280%	1,904,273	1,188,865	595,789
2028	QUEST MIDDLE CHARTER SCHOOL - WEST LITTLE ROCK	107,826	0.025985%	1,749,709	1,092,369	547,431
2029	CAPITAL CITY LIGHTHOUSE CHARTER SCHOOL	163,473	0.039395%	2,652,712	1,656,126	829,953
2030	OZARK MONTESSORI ACADEMY CHARTER - SPRINGDALE	107,860	0.025993%	1,750,273	1,092,721	547,608
2031	ROCKBRIDGE MONTESSORI CHARTER SCHOOL	91,050	0.021942%	1,477,493	922,420	462,263
2032	HAAS HALL ACADEMY - BENTONVILLE CHARTER	155,561	0.037489%	2,524,324	1,575,972	789,785
2033	FUTURE SCHOOL OF FT. SMITH CHARTER	66,545	0.016037%	1,079,840	674,160	337,849
2034	ARKANSAS CONNECTIONS ACADEMY CHARTER	82,017	0.019765%	1,330,901	830,901	416,399
4857	ARKANSAS ACTIVITIES ASSOCIATION	149,960	0.036139%	2,433,441	1,519,232	761,350
6864	ARKANSAS EASTER SEALS	26,965	0.006498%	437,571	273,182	136,903
6870	ARKANSAS SCHOOL BOARDS ASSOCIATION	6,937	0.001672%	112,565	70,276	35,218
6873	FIRST STUDENT	7,923	0.001909%	128,570	80,268	40,226
6875	ARKANSAS ASSOCIATION EDUCATIONAL ADMINISTRATORS	48,906	0.011786%	793,611	495,463	248,297
9492	BOSTON MOUNTAIN EDUCATIONAL CO-OP	308,793	0.074416%	5,010,853	3,128,347	1,567,744
1-005	UNIVERSITY OF ARKANSAS - MONTICELLO	151,024	0.036395%	2,450,706	1,530,011	766,752
1-006	UNIVERSITY OF ARKANSAS - PINE BLUFF	11,143	0.002685%	180,815	112,885	56,572
1-008	ARKANSAS SCHOOL FOR THE BLIND	540,012	0.130137%	8,762,894	5,470,800	2,741,644
1-016	ARKANSAS SCHOOL FOR THE DEAF	806,121	0.194267%	13,081,105	8,166,721	4,092,682
1-017	ARKANSAS DEPARTMENT OF EDUCATION	2,917,513	0.703091%	47,343,148	29,557,006	14,812,238
1-025	HENDERSON STATE UNIVERSITY	143,147	0.034497%	2,322,887	1,450,212	726,761

# Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2017

Employer ID	Employer Name	Employer Contributions	Employer Allocation Percentage	Net Pension Liability		
				1% Decrease 6.50%	Current Single Discount Rate 7.50%	1% Increase 8.50%
1-028	ARKANSAS STATE UNIVERSITY- BEEBE	\$ 237,925	0.057338%	\$ 3,860,862	\$ 2,410,392	\$ 1,207,947
1-029	ARKANSAS STATE UNIVERSITY- NEWPORT	165,887	0.039977%	2,691,889	1,680,585	842,211
1-045	ARKANSAS TECH UNIVERSITY	539,606	0.130040%	8,756,309	5,466,689	2,739,584
1-051	SOUTHERN ARKANSAS UNIVERSITY	402,117	0.096906%	6,525,252	4,073,808	2,041,554
1-052	ARKANSAS STATE UNIVERSITY- MT. HOME	29,033	0.006997%	471,122	294,128	147,400
1-053	ARKANSAS STATE UNIVERSITY	713,723	0.172000%	11,581,740	7,230,646	3,623,576
1-054	UNIVERSITY OF CENTRAL ARKANSAS	1,239,675	0.298749%	20,116,498	12,559,018	6,293,843
1-115	ARKANSAS DEPARTMENT OF CAREER EDUCATION (REHAB)	1,328,068	0.320051%	21,550,857	13,454,509	6,742,611
1-197	SOUTHEAST ARKANSAS COLLEGE	324,343	0.078163%	5,263,190	3,285,885	1,646,693
1-202	ARKANSAS TEACHER RETIREMENT SYSTEM	597,217	0.143923%	9,691,173	6,050,338	3,032,075
1-220	U OF A COMMUNITY COLLEGE - MORRILTON	248,751	0.059946%	4,036,535	2,520,067	1,262,910
1-224	ARKANSAS EDUCATIONAL TV NETWORK	580,615	0.139922%	9,421,770	5,882,146	2,947,787
1-249	U OF A COMMUNITY COLLEGE - HOPE	108,506	0.026149%	1,760,750	1,099,261	550,885
1-254	PHILLIPS COMMUNITY COLLEGE -U OF A	27,070	0.006524%	439,273	274,245	137,435
1-256	UNIVERSITY OF ARKANSAS - FORT SMITH	87,262	0.021029%	1,416,023	884,043	443,031
1-268	SOUTHERN ARKANSAS UNIVERSITY TECH	236,125	0.056904%	3,831,657	2,392,158	1,198,809
1-274	CROWLEYS RIDGE TECHNICAL INSTITUTE	50,771	0.012235%	823,877	514,358	257,766
1-290	PULASKI TECHNICAL COLLEGE	811,436	0.195548%	13,167,361	8,220,572	4,119,669
1-291	COLLEGE OF THE OUACHITAS	245,982	0.059279%	3,991,612	2,492,020	1,248,855
1-294	ARKANSAS DEPARTMENT OF CAREER EDUCATION (WORKFORCE)	421,263	0.101520%	6,835,925	4,267,766	2,138,754
1-295	BLACK RIVER TECHNICAL COLLEGE	179,364	0.043225%	2,910,586	1,817,121	910,634
1-314	OZARKA COLLEGE	83,061	0.020017%	1,347,856	841,486	421,703
1-315	RICH MOUNTAIN COMMUNITY COLLEGE	128,882	0.031059%	2,091,392	1,305,686	654,333
1-318	U OF A COMMUNITY COLLEGE - BATESVILLE	158,493	0.038195%	2,571,908	1,605,679	804,672
1-320	PHILLIPS COMMUNITY COLLEGE - DEWITT	13,989	0.003371%	226,998	141,718	71,021
1-321	NORTHWEST TECHNICAL INSTITUTE	165,150	0.039799%	2,679,919	1,673,112	838,466
1-327	COSSATOT COMMUNITY COLLEGE - U OF A	146,510	0.035307%	2,377,446	1,484,273	743,831
1-328	ARKANSAS CORRECTIONAL SCHOOL	752,135	0.181257%	12,205,060	7,619,794	3,818,594
1-329	NORTH ARKANSAS COLLEGE	489,159	0.117882%	7,937,699	4,955,619	2,483,466
1-330	NATIONAL PARK COMMUNITY COLLEGE	247,174	0.059567%	4,010,957	2,504,098	1,254,907
1-331	EAST ARKANSAS COMMUNITY COLLEGE	168,346	0.040570%	2,731,791	1,705,497	854,695
1-335	ARKANSAS NORTHEASTERN COLLEGE	334,968	0.080724%	5,435,604	3,393,526	1,700,636
1-344	SOUTH ARKANSAS COMMUNITY COLLEGE	211,172	0.050890%	3,426,740	2,139,363	1,072,123
1-364	ARKANSAS STATE UNIVERSITY- MID SOUTH CC	67,263	0.016210%	1,091,500	681,439	341,497
1-386	RIVERSIDE VOCATIONAL TECHNICAL SCHOOL	90,813	0.021885%	1,473,642	920,016	461,058
1-388	NORTHWEST ARKANSAS COMMUNITY COLLEGE	423,223	0.101993%	6,867,739	4,287,628	2,148,708
1-389	UNIVERSITY OF ARKANSAS - FAYETTEVILLE	134,690	0.032459%	2,185,647	1,364,531	683,823
1-390	UNIVERSITY OF ARKANSAS - LITTLE ROCK	50,868	0.012259%	825,454	515,343	258,260
1-391	ARKANSAS DEPARTMENT OF HIGHER EDUCATION	73,925	0.017815%	1,199,596	748,925	375,317
1-392	SOUTH ARKANSAS DEVELOPMENTAL CENTER	465,640	0.112215%	7,556,052	4,717,352	2,364,060
1-399	ARKANSAS SCHOOL FOR MATH, SCIENCES & ARTS	92,961	0.022403%	1,508,491	941,773	471,961
1-400	UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES	34,624	0.008344%	561,849	350,770	175,785
1-401	ARKANSAS ECONOMIC DEVELOPMENT COMMISSION	8,952	0.002157%	145,266	90,692	45,449
1-402	UNIVERSITY OF ARKANSAS COOPERATIVE EXTENSION	33,315	0.008029%	540,609	337,510	169,140
1-403	DHS-DIVISION OF YOUTH SERVICES	28,607	0.006894%	464,212	289,814	145,238
		<u>\$ 414,954,939</u>	<u>100.000000%</u>	<u>\$ 6,733,569,352</u>	<u>\$ 4,203,863,874</u>	<u>\$ 2,106,730,051</u>

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

## **SECTION C**

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### **SCHEDULE OF PENSION AMOUNTS BY EMPLOYER**

# Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2017

Employer ID	Employer	Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense		
		Net Pension Liability	Employer Allocation Percentage	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion 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 Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Contributins and Share of Contributions	Total Employer Pension Expense
106	Cotter Public Schools	\$ 5,109,867	0.121552%	\$ 70,815	\$ -	\$ 1,485,389	\$ 46,350	\$ 1,482,554	\$ 125,258	\$ 360,927	\$ -	\$ 38,998	\$ 525,184	\$ 146,702	\$ 4,108	\$ 150,809
108	Rogers Public Schools	124,497,629	2.961505%	1,725,356	-	33,266,551	1,352,825	36,344,732	3,051,811	8,793,692	-	744,424	12,589,926	3,574,265	329,087	3,903,352
109	Gravette School District	14,924,854	0.355027%	206,837	-	3,988,015	480,365	4,675,217	365,853	1,054,193	-	-	1,420,046	428,485	147,656	576,141
110	Siloam Springs School District	32,746,785	0.778969%	453,823	-	8,750,147	648,796	9,852,766	802,722	2,313,017	-	-	3,115,739	940,144	198,347	1,138,490
111	Hermitage Public School District	3,839,818	0.091340%	53,214	-	1,026,024	167,914	1,247,152	94,125	271,219	-	90,736	456,081	110,239	19,307	129,546
113	Warren School District	12,299,075	0.292566%	170,447	-	3,286,390	367,583	3,824,421	301,487	868,726	-	410,530	1,580,743	353,100	(44,678)	308,422
115	Berryville Public Schools	15,047,961	0.357955%	208,543	-	4,020,910	247,053	4,476,506	368,871	1,062,889	-	-	1,431,759	432,020	72,518	504,537
116	Lakeside School District	9,073,426	0.215835%	125,744	-	2,424,477	-	2,550,221	222,417	640,887	-	953,866	1,817,169	260,494	(256,267)	4,227
117	Gurdon Public Schools	6,457,372	0.153606%	89,490	-	1,725,450	148,055	1,962,995	158,290	456,106	-	279,714	894,109	185,388	172,397	172,397
119	Arkadelphia Public Schools	16,861,956	0.401106%	233,682	-	4,505,621	679,060	5,418,363	413,337	1,191,017	-	147,302	1,751,657	484,098	110,876	594,974
121	Woodlawn School District	3,915,917	0.093150%	54,269	-	1,046,358	92,981	1,096,358	95,991	276,595	-	40,412	412,997	112,424	6,492	118,916
123	Magnolia School District	23,189,554	0.551625%	321,373	-	6,196,395	295,960	6,813,728	568,446	1,637,957	-	183,548	2,389,951	665,761	8,436	674,196
125	Alma School District	24,464,205	0.581946%	339,038	-	6,536,990	267,555	7,143,583	599,691	1,727,990	-	101,543	2,429,224	702,355	38,519	740,874
126	Mountainburg Public Schools	5,646,737	0.134323%	78,256	-	1,508,844	113,831	1,700,930	138,418	398,848	-	68,719	605,986	162,115	2,253	164,368
129	Greenbrier Public Schools	26,501,949	0.630419%	367,278	-	7,081,488	923,084	8,717,851	649,642	1,871,923	-	-	2,521,565	760,858	234,133	994,991
130	Ozark Public Schools	14,090,801	0.335187%	195,278	-	3,765,151	-	3,960,429	345,408	995,281	-	115,104	1,455,793	404,540	(37,633)	366,907
131	Cutter Morning Star Public Schools	3,882,876	0.092364%	53,811	-	1,037,529	6,215	1,097,555	95,181	274,261	-	100,417	469,859	111,475	(32,223)	79,252
132	Lakeside School District	24,854,618	0.591233%	344,449	-	6,641,310	1,342,568	8,328,327	609,261	1,755,566	-	-	2,364,828	713,564	339,541	1,053,105
133	Fountain Lake School District	11,378,317	0.270663%	157,687	-	3,040,358	205,529	3,403,573	278,917	803,689	-	99,766	1,182,372	326,666	52,416	379,082
134	Hot Springs School District	30,572,170	0.727240%	423,686	-	8,169,077	-	8,592,762	749,416	2,159,416	-	4,015,691	6,924,523	877,712	(1,061,181)	(183,469)
135	Jessieville Public School District	7,056,304	0.167853%	97,790	-	1,885,489	218,524	2,201,803	172,971	498,411	-	94,187	765,569	202,583	27,511	230,094
136	Lake Hamilton School District	31,709,859	0.754303%	439,453	-	8,473,074	531,507	9,444,034	777,304	2,239,775	-	855,921	3,873,000	910,374	(49,806)	860,568
139	Sheridan School District	28,959,970	0.688889%	401,343	-	7,738,287	262,028	8,401,658	709,896	2,045,541	-	92,111	2,847,549	831,426	73,516	904,943
141	Hope Public Schools	19,870,355	0.472669%	275,374	-	5,309,484	168,381	5,753,239	487,082	1,403,511	-	299,615	2,190,208	570,468	(70,359)	500,109
143	Spring Hill School District	3,775,952	0.089821%	52,329	-	1,008,958	383,048	1,444,336	92,560	266,708	-	412,139	771,407	108,406	(6,513)	101,893
144	Bismarck School District	7,272,204	0.172989%	100,782	-	1,943,179	52,333	2,096,294	178,264	513,661	-	100,626	792,551	208,781	(12,224)	196,557
145	Mineral Springs School District	5,615,040	0.133569%	77,816	-	1,500,374	814,334	2,392,525	137,642	396,609	-	-	534,251	161,205	239,589	400,794
150	Jackson County School District	6,654,617	0.158298%	92,223	-	1,778,156	272,491	2,142,870	163,125	470,038	-	87,012	720,175	191,051	53,405	244,455
153	White Hall School District	21,844,894	0.519638%	302,738	-	5,837,093	165,416	6,305,248	535,484	1,542,979	-	443,282	2,521,745	627,156	(48,108)	579,048
154	Watson Chapel School District	20,952,175	0.498403%	290,367	-	5,598,553	747,346	6,636,266	513,601	1,479,923	-	499,790	2,493,314	601,527	(13,522)	588,004
159	Dollarway School District	10,077,581	0.239722%	139,661	-	2,692,793	431,850	3,264,304	247,032	711,814	-	1,801,749	2,760,595	289,322	(276,095)	13,228
161	Clarksville School District	21,194,507	0.504167%	293,725	-	5,663,306	339,735	6,296,766	519,541	1,497,040	-	-	2,016,581	608,484	107,396	715,879
163	Lamar School District	8,825,429	0.209936%	122,308	-	2,358,210	198,691	2,679,209	216,338	623,370	-	-	839,708	253,374	63,337	316,711
165	Hoxie Public Schools	7,022,824	0.167056%	97,326	-	1,876,543	123,742	2,097,611	172,151	496,046	-	-	668,196	201,622	39,794	241,416
172	Lee County School District	7,382,780	0.175619%	102,315	-	1,972,725	26,301	2,101,341	180,974	521,471	-	903,224	1,605,669	211,956	(282,844)	(70,888)
178	Ashdown School District	10,998,114	0.261619%	152,418	-	2,938,765	3,138	3,094,322	269,597	776,834	-	348,334	1,394,765	315,750	(103,007)	212,743
180	Booneville School District	9,663,444	0.229871%	133,921	-	2,582,133	-	2,716,054	236,880	682,562	-	353,472	1,272,914	277,433	(104,898)	172,534
181	Magazine School District	4,670,591	0.111102%	64,728	-	1,248,011	230,227	1,542,966	114,490	329,900	-	-	444,390	134,090	61,033	195,123
182	Flippin School District	6,797,481	0.161696%	94,203	-	1,816,330	87,838	1,998,371	166,627	480,129	-	105,725	752,481	195,152	2,082	197,234
184	Texarkana School District	35,962,922	0.855473%	498,394	-	9,609,519	1,027,912	10,107,913	881,559	2,540,184	-	1,147,852	4,569,594	1,032,478	(325,920)	706,558
185	Oseola School District	10,772,405	0.256250%	149,290	-	2,878,454	259,254	3,286,998	264,064	760,892	-	245,049	1,270,004	309,270	(10,059)	299,212
186	Mount Ida Public Schools	3,796,971	0.090321%	52,620	-	1,014,575	59,896	1,127,091	93,075	268,193	-	-	361,268	109,009	14,905	123,914
188	Prescott Public Schools	7,112,677	0.169194%	98,571	-	1,900,552	8,532	2,007,656	174,353	502,393	-	127,472	804,217	204,201	(31,636)	172,565
192	Perryville School District	6,912,008	0.164420%	95,790	-	1,846,932	79,436	2,022,159	169,434	488,219	-	255,597	913,250	198,440	(30,563)	167,877
195	Marvel - Elaine School District	4,842,085	0.115182%	67,104	-	1,293,836	138,126	1,499,606	118,694	342,013	-	752,649	1,213,356	139,014	(207,878)	(68,864)
196	Helena-West Helena Schools	13,176,440	0.313436%	182,606	-	3,520,828	-	3,703,434	322,994	930,697	-	1,442,747	2,696,438	378,289	(389,283)	(10,994)
197	Kirby School District	2,627,209	0.062495%	36,409	-	702,007	14,221	752,637	64,401	185,569	-	144,708	394,677	75,426	(30,931)	44,494
203	Marked Tree School District	4,528,659	0.107726%	62,761	-	1,210,086	296,401	1,569,248	111,011	319,875	-	173,837	604,723	130,016	20,316	150,332
208	Mena Public Schools	12,555,892	0.298675%	174,006	-	3,355,014	112,632	3,641,652	307,783	886,865	-	750,776	1,945,424	360,473	(161,723)	198,750
209	Russellville School District	44,764,922	1.064852%	620,377	-	11,961,469	183,171	12,765,018	1,097,323	3,161,899	-	559,543	4,818,764	1,285,179	(79,459)	1,205,719

# Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2017

Employer ID	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
		Net Pension Liability	Employer Allocation Percentage	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	Contributons and Proportionate Share of Contributions	Total Employer Pension Expense
210	Little Rock School District	\$ 249,321,760	5.930776%	\$ 3,455,237	\$ -	\$ 66,620,346	\$ -	\$ 70,075,582	\$ 6,111,625	\$ 17,610,445	\$ -	\$ 17,060,825	\$ 40,782,895	\$ 7,157,904	\$ (4,526,883)	\$ 2,631,021
211	Pulaski County Special School District	126,562,506	3.010623%	1,753,972	-	33,818,299	-	35,572,272	3,102,427	8,939,541	-	26,023,517	38,065,485	3,633,547	(6,416,694)	(2,783,147)
212	North Little Rock School Distr	76,589,800	1.821891%	1,061,423	-	20,465,277	1,563,866	23,090,566	1,877,446	5,409,798	-	2,033,754	9,320,999	2,198,555	(297,247)	1,901,608
213	Forrest City School District	22,923,646	0.545299%	317,688	-	6,125,343	-	6,443,031	561,927	1,619,175	-	2,088,802	4,269,904	658,127	(549,786)	108,341
214	Bauxite School District	10,739,020	0.255456%	148,827	-	2,869,534	450,775	3,469,136	263,246	758,534	-	94,133	1,115,912	308,312	126,903	435,215
215	Benton School District	35,050,244	0.833763%	485,745	-	9,365,646	1,150,278	11,001,670	859,187	2,475,718	-	747,913	4,082,818	1,006,275	205,883	1,212,158
216	Bryant Public Schools	65,212,380	1.551249%	903,749	-	17,425,159	2,732,713	21,061,621	1,598,551	4,606,172	-	6,204,724	18,721,215	1,872,215	730,265	2,602,480
219	Lavaca Public Schools	6,492,180	0.154434%	89,972	-	1,734,751	11,120	1,835,843	159,143	458,565	-	135,268	752,976	186,387	(45,215)	141,172
220	Hartford School District	-	0.000000%	-	-	-	-	-	-	-	-	1,594,216	1,594,216	-	(445,960)	(445,960)
221	Greenwood School District	29,082,459	0.691803%	403,041	-	7,771,016	832,068	9,006,125	712,898	2,054,193	-	2,767,092	834,943	236,509	1,071,452	
222	Mansfield School District	6,497,090	0.154550%	90,040	-	1,736,063	48,401	1,874,505	159,263	458,912	-	202,711	820,886	186,528	(61,096)	125,432
224	Dequeen Public Schools	19,171,382	0.456042%	265,687	-	5,122,714	408,322	5,796,724	469,948	1,354,140	-	424,510	2,248,598	550,401	(59,578)	490,822
227	Strong-Huttig School District	3,162,319	0.075224%	43,825	-	844,991	114,454	1,003,271	77,518	223,365	-	373,948	674,832	90,789	(86,914)	3,874
228	Junction City School District	4,953,035	0.117821%	68,642	-	1,323,482	91,865	1,483,990	121,414	349,850	-	102,123	573,387	142,199	(7,110)	135,089
230	Shirley School District	3,489,845	0.083015%	48,364	-	932,509	143,414	1,124,287	85,547	246,500	-	386,307	718,353	100,192	(48,861)	51,331
232	Prairie Grove School District	13,332,692	0.317153%	184,772	-	3,562,579	77,802	3,625,153	326,824	941,733	-	37,939	1,306,497	382,775	7,678	390,453
233	Fayetteville Public Schools	87,807,156	2.088725%	1,216,879	-	23,462,625	652,914	25,332,419	2,152,417	6,202,118	-	1,654,064	10,008,599	2,520,900	(436,288)	2,084,612
234	Farmington Public Schools	17,566,792	0.417873%	243,450	-	4,693,958	1,006,102	5,943,510	430,615	1,240,802	-	1,671,417	5,904,334	278,754	783,088	
235	Elkins School District	8,427,786	0.200477%	116,797	-	2,251,957	401,052	2,769,806	206,590	595,253	-	625,032	1,426,905	241,958	(19,559)	222,398
237	Lincoln Consolidated School District	8,568,935	0.203835%	118,753	-	2,289,674	-	2,289,674	210,050	605,283	-	832,706	1,648,010	246,010	(217,432)	28,578
238	Greenland School District	7,117,800	0.169316%	98,642	-	1,901,921	177,189	2,177,752	174,479	502,754	-	59,939	737,172	204,349	42,985	247,333
239	Springdale Public Schools	194,589,732	4.628830%	2,696,731	-	51,995,603	7,919,565	62,611,898	4,769,979	13,744,535	-	18,514,514	5,586,575	2,397,787	7,984,362	
240	West Fork School District	7,954,979	0.189230%	110,244	-	2,125,621	-	2,235,865	195,000	561,887	-	477,331	1,234,219	228,384	(125,918)	102,465
242	Mc Crory School District	5,109,674	0.121547%	70,813	-	1,365,337	82,763	1,518,913	125,253	360,914	-	83,783	569,951	146,696	663	147,359
245	Danville Public Schools	7,204,547	0.171379%	99,845	-	1,925,100	184,073	2,209,018	176,605	508,882	-	688,487	206,839	51,933	258,772	
246	Dardanelle Public Schools	16,692,567	0.397077%	231,335	-	4,460,359	518,868	5,210,562	409,185	1,179,053	-	1,588,238	479,235	153,478	632,713	
250	Cossatot River School District	8,720,610	0.207443%	120,855	-	2,330,202	130,424	2,581,481	213,768	615,966	-	163,228	992,962	250,364	1,531	251,895
251	South Pike County School District	5,898,295	0.140307%	81,742	-	1,576,062	138,807	1,796,611	144,585	416,617	-	42,671	603,872	169,337	20,155	189,492
330	Monticello School District	15,936,975	0.379103%	220,863	-	4,258,660	65,524	4,544,847	390,663	1,125,683	-	1,103,415	2,619,761	457,543	(237,458)	220,085
331	Mammoth Spring School District	3,782,976	0.089988%	52,427	-	1,010,835	113,128	1,176,390	92,732	267,205	-	37,610	397,546	108,607	18,512	127,120
333	Batesville School District	25,860,300	0.615155%	358,386	-	6,910,035	542,633	7,811,054	633,914	1,826,601	-	2,460,515	742,436	168,241	910,677	
335	Hackett School District	7,275,977	0.173078%	100,834	-	1,944,187	1,553,250	3,598,271	178,356	513,927	-	114,099	806,382	208,890	403,000	611,889
336	Beebe Public School District	25,220,928	0.599946%	349,525	-	6,739,191	517,048	7,605,764	618,241	1,781,440	-	466,983	2,866,664	724,800	44,868	768,949
337	Bald Knob Public Schools	10,370,481	0.246689%	143,720	-	2,771,058	162,510	3,077,288	254,212	732,502	-	25,410	1,012,124	297,731	28,388	326,569
350	Fort Smith Public Schools	133,874,909	3.184568%	1,855,311	-	35,772,220	2,916,110	40,543,641	3,281,676	9,456,041	-	12,737,717	3,843,482	920,613	4,764,095	
351	El Dorado Public Schools	31,054,625	0.738716%	430,372	-	8,297,992	594,011	9,322,374	761,242	2,193,494	-	396,704	3,351,440	891,563	17,466	909,028
360	Heber Springs School District	13,047,093	0.310360%	180,814	-	3,486,266	321,822	3,988,902	319,823	921,561	-	160,394	1,401,778	374,576	80,656	455,232
365	Barton-Lexa School District	6,485,284	0.154270%	89,877	-	1,732,909	182,504	2,005,289	158,974	458,078	-	102,983	720,035	186,189	35,823	222,012
375	Earle School District	5,712,309	0.135882%	79,164	-	1,526,365	-	1,505,529	140,026	403,480	-	441,513	985,019	163,998	(137,631)	26,367
376	West Memphis School District	45,706,095	1.087240%	633,420	-	12,212,957	1,034,857	13,881,234	1,120,394	3,228,377	-	723,257	5,072,027	1,312,199	43,057	1,355,257
384	Hamburg School District	14,694,659	0.349551%	203,647	-	3,926,506	221,978	4,352,130	360,210	1,037,934	-	520,546	1,918,690	421,876	(49,515)	372,362
385	Huntsville Public Schools	138,539,551	3.295529%	1,919,957	-	37,018,641	8,040,055	46,978,652	3,396,021	9,785,520	-	13,181,541	3,977,402	2,044,210	6,021,612	
386	Paris School District	8,891,602	0.211510%	123,225	-	2,375,892	73,886	2,573,002	217,960	628,044	-	95,536	941,540	255,273	(10,626)	244,648
393	Corning School District	6,772,818	0.161109%	93,861	-	1,809,740	189,930	1,922,531	166,022	478,387	-	146,881	791,291	194,444	(48,699)	145,745
394	Jonesboro Public Schools	46,927,296	1.116290%	650,344	-	12,539,269	2,255,239	15,444,852	1,150,329	3,314,635	-	4,464,964	1,347,259	685,322	2,032,581	
395	Sloan-Hendrix School District	5,062,976	0.120436%	70,165	-	1,352,859	81,892	1,504,916	124,109	357,615	-	33,633	515,357	145,356	8,866	154,221
396	Camden-Fairview School District	20,604,416	0.490130%	285,547	-	5,505,630	217,653	6,008,830	505,076	1,455,360	-	130,770	2,091,206	591,543	41,220	632,762
404	Lonoke School District	13,355,098	0.317686%	185,082	-	3,568,566	22,531	3,776,180	327,374	943,316	-	131,068	1,401,757	383,418	(25,861)	357,557
416	Srockett School District	12,611,333	0.299994%	174,775	-	3,369,828	48,970	3,599,573	309,142	890,317	-	482,779	1,682,702	362,065	(122,442)	239,623
434	Riverview School District	11,633,551	0.276735%	161,224	-	3,108,558	-	3,269,782	285,173	821,717	-	464,624	1,571,514	333,993	(126,694)	207,299

# Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2017

Employer ID	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
		Net Pension Liability	Employer Allocation Percentage	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Contributins and Share of Contributions	Total Employer Pension Expense	
443	Searcy School District	\$ 30,732,323	0.731049%	\$ 425,905	\$ -	\$ 8,211,870	\$ 557,237	\$ 9,195,013	\$ 753,342	\$ 2,170,729	\$ -	\$ 2,924,070	\$ 882,310	\$ 140,629	\$ 1,022,939	
451	Harrison School District	21,834,160	0.519383%	302,590	-	5,834,225	413,310	6,550,125	535,221	1,542,221	-	324,146	2,401,588	626,848	(26,020)	600,828
453	Harrisburg School District	11,406,183	0.271326%	158,073	-	3,047,804	267,220	3,473,097	279,600	805,658	-	159,126	1,244,383	327,466	38,043	365,509
458	Harmony Grove School District	7,872,783	0.187275%	109,105	-	2,103,657	18,284	2,231,047	192,986	556,081	-	189,918	938,985	226,024	(49,050)	176,973
463	Clarendon School District	5,100,375	0.121326%	70,684	-	1,362,852	62,390	1,495,927	125,026	360,257	-	7,502	492,785	146,429	19,272	165,701
471	Norfolk School District	3,984,895	0.094791%	55,225	-	1,064,789	54,040	1,174,054	97,682	281,467	-	42,655	421,804	114,404	9,392	123,796
479	Conway Public Schools	80,649,354	1.918458%	1,117,683	-	21,550,016	661,761	23,329,459	1,976,958	5,696,538	-	387,280	8,060,777	2,315,403	36,856	2,352,259
480	Charleston Public Schools	6,910,840	0.164393%	95,774	-	1,846,620	290,839	2,233,233	169,405	488,136	-	67,542	198,407	77,655	276,062	
484	Harmony Grove School District	8,723,640	0.207515%	120,897	-	2,331,012	512,830	2,964,739	213,843	616,180	-	830,023	250,451	143,826	394,278	
486	Palestine-Wheatley School Dist	4,920,470	0.117046%	68,191	-	1,314,781	241,805	1,624,776	120,615	347,550	-	468,165	141,264	72,284	213,548	
493	Hazen School District	4,933,059	0.117346%	68,365	-	1,318,144	83,620	1,740,129	120,924	348,439	-	212,937	682,300	141,264	(42,713)	98,913
501	Maynard School District	3,605,444	0.085765%	49,966	-	963,397	41,495	1,054,859	88,380	254,665	-	149,945	492,990	103,511	(36,874)	66,636
502	West Side School District	4,288,290	0.102008%	59,429	-	1,145,858	355,622	1,560,910	105,119	302,896	-	408,015	123,115	94,057	217,171	
503	Malvern School District	16,795,381	0.399522%	232,760	-	4,487,832	476,501	5,197,093	411,705	1,186,315	-	169,096	1,767,116	482,187	87,645	569,832
512	Glen Rose School District	7,107,592	0.169073%	98,501	-	1,899,193	-	1,997,694	174,228	502,033	-	187,421	863,683	204,055	(55,114)	148,941
513	Waldron Public Schools	13,068,373	0.310866%	181,109	-	3,491,952	283,630	3,956,691	320,345	923,064	-	333,366	1,576,775	373,187	(12,216)	362,971
515	Nashville School District	12,504,881	0.297462%	173,299	-	3,341,383	-	3,514,682	306,532	883,262	-	1,846,396	3,036,191	359,009	(425,796)	(66,787)
521	Hampton School District	4,652,520	0.110672%	64,477	-	1,243,183	-	1,307,660	114,047	328,623	-	196,699	639,370	133,572	(56,551)	77,020
530	Mountain View School District	13,467,133	0.320351%	186,635	-	3,598,503	307,205	4,092,343	330,120	951,229	-	335,429	1,616,779	386,635	(43,565)	343,069
531	Drew Central School District	7,617,471	0.181202%	105,567	-	2,035,436	386,489	2,527,493	186,727	538,048	-	65,008	789,793	218,694	101,378	320,072
535	Mayflower School District	8,601,519	0.204610%	119,205	-	2,298,380	108,055	2,525,639	210,849	607,555	-	156,379	974,783	246,945	(4,159)	242,787
536	Southside Bee Branch School District	5,298,703	0.126044%	73,432	-	1,415,847	238,938	1,728,217	129,887	374,265	-	50,945	555,098	152,123	61,637	213,761
538	Gentry Public Schools	12,345,584	0.293672%	171,092	-	3,298,818	283,034	3,752,943	302,627	872,017	-	130,609	1,305,247	354,436	24,271	378,706
539	Fordyce Public Schools	6,486,671	0.154303%	89,896	-	1,733,279	296,097	2,119,272	159,008	458,176	-	58,128	675,312	186,229	53,571	239,800
545	Newport Special School District	9,516,351	0.226372%	131,883	-	2,542,829	-	2,674,712	233,274	672,172	-	1,139,498	2,044,945	273,210	(290,846)	(17,636)
547	Decatur Public Schools	5,269,243	0.125343%	73,024	-	1,407,975	414,354	1,895,353	129,165	372,185	-	20,299	521,649	151,277	94,959	246,237
548	Scranton School District	3,264,107	0.077645%	45,236	-	872,190	67,736	985,162	80,013	230,555	-	402	310,970	93,711	20,066	113,777
552	Cedarville Public School District	6,442,783	0.153259%	89,288	-	1,721,552	181,446	1,992,286	157,932	455,076	-	388,655	1,001,663	184,969	(33,818)	151,151
555	Concord School District	4,553,903	0.108327%	63,110	-	1,216,832	95,740	1,375,682	111,630	321,658	-	25,708	458,996	130,740	23,715	154,455
558	Pocahontas Public Schools	13,609,286	0.323733%	188,605	-	3,636,487	367,177	4,192,269	333,604	961,270	-	1,294,875	390,716	106,962	497,677	
560	Van Buren School District	45,771,233	1.088790%	634,323	-	12,230,362	62,611	12,927,296	1,121,990	3,232,978	-	623,705	4,978,674	1,314,069	(150,429)	1,163,640
564	County Line Public Schools	3,476,329	0.082694%	48,177	-	928,897	97,998	1,075,072	85,215	245,548	-	66,614	397,374	99,804	4,997	104,801
565	Salem School District	5,779,844	0.137489%	80,100	-	1,544,411	142,738	1,767,248	141,681	408,250	-	17,498	567,430	165,936	31,465	197,402
566	Dierks Public Schools	4,387,211	0.104361%	60,800	-	1,172,290	153,159	1,386,250	107,544	309,884	-	24,623	442,051	125,955	44,966	170,921
568	Stephens School Dist	-	0.000000%	-	-	-	-	-	-	-	-	1,228,488	1,228,488	-	(458,699)	(458,699)
569	Pottsville School District	12,741,231	0.303084%	176,575	-	3,404,537	430,272	4,011,384	312,326	899,957	-	118,554	1,330,837	365,794	86,047	451,841
571	Piggott School District	6,021,162	0.143229%	83,445	-	1,608,892	225,999	1,918,336	147,597	425,295	-	169,106	741,998	172,865	4	172,869
583	Hector School District	4,444,766	0.105730%	61,598	-	1,187,670	66,418	1,315,685	108,955	313,949	-	204,593	627,496	127,607	(60,430)	67,177
586	Blytheville Public Schools	20,964,477	0.498695%	290,537	-	5,601,841	214,318	6,106,695	513,902	1,480,792	-	626,914	2,621,609	601,880	(137,807)	464,073
592	Bearden School District	4,057,290	0.096513%	56,228	-	1,084,133	98,096	1,238,457	99,456	286,580	-	123,463	509,500	116,483	1,471	117,953
593	Pine Bluff School District	35,028,391	0.833243%	485,443	-	9,359,807	-	9,845,249	858,651	2,474,175	-	3,198,347	6,531,172	1,005,648	(814,782)	190,866
597	Marmaduke School District	5,911,231	0.140614%	81,921	-	1,579,518	195,126	1,856,565	144,902	417,530	-	31,706	594,139	169,709	48,629	218,338
601	Fouke School District	8,034,267	0.191116%	111,343	-	2,146,807	62,795	2,320,945	196,944	567,488	-	91,848	856,280	230,660	(12,031)	218,628
602	Horatio School District	6,495,371	0.154510%	90,016	-	1,735,604	153,454	1,979,074	159,221	458,790	-	102,334	720,345	186,479	17,137	203,616
606	England Public School District	5,716,346	0.135978%	79,220	-	1,527,444	7,049	1,613,713	104,125	403,765	-	79,901	623,791	164,113	(21,008)	143,105
607	Jasper School District	8,438,000	0.200720%	116,938	-	2,254,687	-	2,371,625	206,841	596,005	-	77,859	888,705	242,251	(22,771)	219,480
608	Trumann School District	11,545,504	0.274640%	160,004	-	3,085,032	144,379	3,389,415	283,015	815,498	-	137,032	1,235,545	331,466	23,056	354,521
622	Carlisle School District	5,044,318	0.119992%	69,907	-	1,347,874	1,642	1,419,422	123,651	356,297	-	46,791	526,740	144,820	(15,268)	129,552
623	Bradford School District	3,863,454	0.091902%	53,542	-	1,032,339	8,015	1,093,896	94,705	272,889	-	2,786	370,380	110,918	1,242	112,160
625	Huntsville School District	18,312,083	0.435601%	253,779	-	4,893,104	130,079	5,276,962	448,884	1,293,445	-	223,875	1,966,204	525,731	(36,424)	489,307

# Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2017

Employer ID	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
		Net Pension Liability	Employer Allocation Percentage	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	Contributins and Share of Contributions	Total Employer Pension Expense
626	Yellville-Summit Public School	\$ 5,381,139	0.128005%	\$ 74,575	\$ -	\$ 1,437,874	\$ 4,151	\$ 1,516,600	\$ 131,908	\$ 380,088	\$ -	\$ 640,155	\$ 1,152,152	\$ 154,490	\$ (172,968)	\$ (18,478)
629	Brookland Public Schools	15,912,260	0.378515%	220,521	-	4,251,856	807,780	5,280,157	390,057	1,123,937	-	1,513,994	456,833	228,980	685,813	685,813
630	Brinkley Public Schools	4,959,279	0.117970%	68,728	-	1,325,151	411,599	1,805,478	121,567	350,291	-	205,633	677,490	142,378	28,587	170,965
637	Bay School District	4,552,847	0.108301%	63,096	-	1,216,549	132,379	1,412,024	111,604	321,583	-	433,187	130,710	48,415	179,125	179,125
645	Foreman Public Schools	3,716,627	0.088410%	51,507	-	993,106	-	1,044,613	91,106	262,518	-	89,432	443,056	106,703	(26,425)	80,278
651	Quitman Public Schools	4,877,602	0.116027%	67,596	-	1,303,326	220,020	1,590,942	119,565	344,522	-	265,430	729,517	140,063	(15,193)	124,840
656	Wynne Public Schools	21,887,126	0.520643%	303,324	-	5,848,378	139,310	6,291,012	536,519	1,545,962	-	282,952	2,365,433	628,369	(17,123)	611,245
657	Dumas Public Schools	11,957,453	0.284440%	165,713	-	3,195,107	317,750	3,678,570	293,113	844,596	-	362,893	1,500,602	343,293	(44,539)	298,753
658	Manila Public Schools	8,968,209	0.213333%	124,286	-	2,396,362	293,706	2,814,354	219,838	633,455	-	853,293	257,473	75,842	333,315	333,315
662	Clinton Public Schools	11,560,271	0.274992%	160,209	-	3,088,977	756,595	4,005,781	283,377	816,541	-	1,165,701	2,265,620	331,890	(26,889)	305,001
667	Greene County Tech School District	29,129,498	0.692922%	403,692	-	7,783,585	656,354	8,843,632	714,052	2,057,516	-	54,499	2,826,066	836,293	190,229	1,026,522
674	Augusta Public Schools	4,095,170	0.097414%	56,753	-	1,094,255	123,772	1,274,780	100,385	289,256	-	699,374	1,089,015	117,570	(196,783)	(79,213)
675	Green Forest Public Schools	10,131,817	0.241012%	140,412	-	2,707,285	223,959	3,071,656	248,361	715,645	-	29,549	993,555	290,879	44,678	335,557
676	East End School District	4,885,479	0.116214%	67,706	-	1,305,431	259,456	1,632,592	119,758	345,078	-	46,836	140,260	72,294	212,554	212,554
677	Dover School District	10,705,911	0.254668%	148,368	-	2,860,687	292,803	3,301,858	262,434	756,195	-	142,693	1,161,322	307,361	14,722	322,084
682	Mountain Home Public Schools	28,112,539	0.668731%	389,599	-	7,511,848	439,006	8,340,452	689,123	1,985,684	-	465,960	3,140,767	807,097	27,544	834,641
687	Star City School District	11,851,576	0.281921%	164,246	-	3,166,816	55,355	3,386,416	290,518	837,117	-	487,141	1,614,776	340,253	(93,022)	247,221
693	Atkins Public Schools	7,927,918	0.188586%	109,869	-	2,118,390	72,356	2,300,615	194,337	559,976	-	136,702	227,607	117,570	(4,793)	222,813
696	Des Arc School District	4,201,231	0.099937%	58,223	-	1,122,595	3,605	1,184,424	102,985	296,747	-	65,354	465,086	120,615	(14,302)	106,313
698	Vilonia School District	26,394,008	0.627851%	365,783	-	7,052,645	830,132	8,248,560	646,996	1,864,299	-	2,511,295	757,759	239,303	997,062	997,062
702	Nettleton Public Schools	27,758,939	0.660320%	384,699	-	7,417,363	427,451	8,229,513	680,455	1,960,708	-	916,269	3,557,432	796,945	(58,053)	738,892
704	Omaha School District	3,493,421	0.083100%	48,414	-	933,464	-	981,878	85,634	246,752	-	17,102	349,489	100,294	(4,669)	95,625
705	Cabot Public Schools	80,764,022	1.921185%	1,119,272	-	21,580,656	1,917,627	24,617,554	1,979,769	5,704,638	-	319,217	8,003,623	2,318,695	515,948	2,834,643
714	Marion School District	31,369,802	0.746214%	434,740	-	8,382,209	459,927	9,276,876	768,968	2,215,756	-	311,709	3,296,433	900,611	(4,612)	895,999
715	McGehee Public Schools	10,185,111	0.242280%	141,151	-	2,721,526	228,297	3,090,974	249,668	719,409	-	89,663	1,058,740	292,410	46,542	338,952
719	Cave City School District	9,356,823	0.222577%	129,672	-	2,500,202	122,933	2,752,807	229,364	660,904	-	220,993	1,111,261	268,630	(54,652)	213,978
724	Pangburn School District	6,792,743	0.161583%	94,138	-	1,815,064	110,191	2,019,392	166,511	479,795	-	646,305	195,016	30,778	225,795	225,795
727	Calico Rock School District	3,270,092	0.077788%	45,319	-	873,789	35,064	954,172	80,160	230,978	-	19,363	330,500	93,883	1,190	95,073
731	Dewitt School District	9,616,031	0.228743%	133,264	-	2,569,464	62,325	2,765,053	235,718	679,213	-	225,332	1,140,263	276,071	(47,600)	228,471
732	Hughes School District	-	0.000000%	-	-	24,146	-	24,146	-	-	-	1,830,672	1,830,672	-	(501,546)	(501,546)
735	Alpena School District	3,791,819	0.090198%	52,549	-	1,013,198	46,688	1,112,435	92,949	267,829	-	1,744	362,522	108,861	16,997	125,858
736	Magnet Cove School District	4,750,299	0.112998%	65,832	-	1,269,310	83,241	1,418,383	116,444	335,530	-	21,438	473,412	136,379	12,184	148,563
746	Stuttgart School District	13,022,700	0.309779%	180,476	-	3,479,747	161,687	3,821,910	319,225	919,838	-	483,175	1,722,238	373,875	(126,145)	247,730
747	Valley Springs Public Schools	6,696,058	0.159283%	92,798	-	1,789,229	148,147	2,030,173	164,140	472,965	-	235,330	872,436	192,240	(44,212)	148,029
750	Ouachita Public Schools	3,339,722	0.079444%	46,284	-	892,395	-	938,678	81,867	235,896	-	76,877	394,639	95,882	(21,799)	74,083
753	Gosnell Public Schools	9,939,001	0.236425%	137,740	-	2,655,764	218,605	3,012,109	243,635	702,025	-	271,577	1,217,238	285,344	(49,097)	236,247
756	Mulberry-Pleasant View Bi-County Public Schools	3,571,836	0.084966%	49,500	-	954,417	232,576	1,236,964	87,556	252,291	-	37,409	377,257	102,546	38,624	141,170
757	Poyen School District	4,056,346	0.096491%	56,215	-	1,083,881	103,157	1,243,254	99,433	286,514	-	41,276	427,223	116,456	25,572	142,027
765	Eureka Springs Public Schools	6,126,722	0.145740%	84,907	-	1,637,099	38,286	1,760,292	150,184	432,751	-	99,264	682,199	175,895	(12,409)	163,486
771	Southside School District	12,912,560	0.307159%	178,949	-	3,450,317	365,397	3,994,664	316,526	912,058	-	1,228,584	370,713	110,599	(481,312)	481,312
779	Melbourne Public School District	6,373,670	0.151615%	88,330	-	1,703,085	188,323	1,979,738	156,238	450,194	-	165,519	771,951	182,985	30,010	212,994
780	Wonderview School District	4,409,427	0.104890%	61,108	-	1,178,227	677,486	1,916,821	108,088	311,453	-	1,028	420,569	126,592	157,718	284,310
794	Viola School District	3,549,733	0.084440%	49,194	-	948,511	81,559	1,079,265	87,015	250,730	-	41,389	379,133	101,911	16,985	118,896
795	Nemo Vista School District	4,605,793	0.109561%	63,830	-	1,230,697	195,641	1,490,167	112,902	325,323	-	438,225	132,230	51,568	183,798	183,798
813	Blevins School District	4,158,139	0.098912%	57,626	-	1,111,081	86,888	1,255,595	101,928	293,704	-	185,070	580,702	119,378	(25,631)	93,747
820	Parkers Chapel School District	6,676,147	0.135022%	78,663	-	1,516,702	396,050	1,991,415	139,139	400,926	-	540,065	162,959	110,838	273,797	273,797
847	Rose Bud School District	5,516,276	0.155007%	90,306	-	1,741,190	130,864	1,962,600	159,733	460,267	-	66,719	686,719	187,079	31,088	218,167
863	Valley View Public Schools	19,994,165	0.475614%	277,090	-	5,342,567	416,556	6,036,213	490,117	1,412,256	-	251,731	2,154,104	574,023	91,048	665,071
872	Smackover-Norphlet School District	9,670,468	0.230038%	134,019	-	2,584,010	1,499,637	4,217,666	237,052	683,058	-	920,110	277,634	537,334	814,969	814,969
873	Genoa Central School District	8,273,375	0.196804%	114,657	-	2,210,698	527,959	2,853,314	202,805	584,377	-	2,648	789,830	237,525	125,315	362,839

# Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2017

Employer ID	Employer	Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense		
		Net Pension Liability	Employer Allocation Percentage	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	Contributions and Share of Contributions	Total Employer Pension Expense
876	Norphlet School Dist	\$ -	0.000000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,442,219	\$ -	\$ (538,503)	\$ (538,503)	
956	Bergman Public Schools	7,829,619	0.186248%	108,507	-	2,092,123	238,170	2,438,800	191,927	553,033	-	744,960	224,784	67,849	292,633	
957	Lead Hill School District	2,830,207	0.067324%	39,223	-	756,249	4,720	800,191	69,377	199,907	8,198	277,482	81,254	(326)	80,928	
958	Dermott School District	3,764,332	0.089545%	52,168	-	1,005,853	5,297	1,063,319	92,275	265,888	356,937	715,099	108,072	(86,198)	21,875	
963	Guy-Perkins School District	3,325,902	0.079115%	46,092	-	888,702	24,395	959,189	81,528	234,920	207,113	523,561	95,485	(44,931)	50,554	
964	Mt. Vernon-Enola School Distri	3,985,622	0.094809%	55,235	-	1,064,983	180,705	1,300,924	97,700	281,518	51,059	430,277	114,425	33,569	147,995	
965	Mountain Pine School District	4,320,693	0.102779%	59,879	-	1,154,516	365,787	1,580,182	105,913	305,185	60,624	471,723	124,045	63,708	187,753	
973	Armored School District	4,046,098	0.096247%	56,073	-	1,081,143	257,376	1,394,592	99,182	285,790	19,494	404,466	116,161	57,215	173,376	
987	White County Central Schools	5,762,480	0.137076%	79,860	-	1,539,771	196,906	1,816,537	141,256	407,024	2,443	550,722	165,438	46,773	212,211	
990	Craighead County Sd Executive	-	0.000000%	-	-	-	4,481	4,481	-	-	-	36,288	36,288	-	(8,448)	
1000	Lafayette County School District	5,616,640	0.133607%	77,838	-	1,500,802	32,009	1,610,650	137,681	396,722	230,917	765,230	161,251	(57,138)	104,113	
1001	Cedar Ridge School District	7,380,902	0.175574%	102,289	-	1,972,223	195,941	2,270,453	180,928	521,338	571,759	1,274,025	211,902	(57,553)	154,349	
1002	Cleveland County School District	7,214,994	0.171628%	99,989	-	1,927,892	126,572	2,154,453	176,861	509,620	11,478	697,959	207,139	27,364	234,503	
1003	Deer/Mt. Judea School District	3,118,957	0.074193%	43,224	-	833,405	57,171	933,800	76,455	220,303	691,979	988,736	89,544	(134,923)	(45,379)	
1004	Emerson-Taylor-Bradley School	9,049,072	0.215256%	125,407	-	2,417,969	345,884	2,889,260	221,820	639,167	-	860,987	259,794	105,628	365,423	
1005	Hillcrest School District	3,434,983	0.081710%	47,604	-	917,849	134,560	1,100,013	84,202	242,625	-	326,826	98,617	34,639	133,256	
1006	Ouachita River School District	5,510,764	0.131088%	76,371	-	1,472,511	295,109	1,843,991	135,085	389,244	203,133	727,462	158,211	(3,608)	154,603	
1008	Ozark Mountain School District	6,430,505	0.152967%	89,117	-	1,718,271	77,648	1,885,037	157,631	454,208	1,957	613,796	187,617	18,864	203,481	
1009	Two Rivers School District	6,464,285	0.153770%	89,586	-	1,727,298	181,149	1,998,033	158,459	456,594	-	327,732	942,785	185,586	(13,813)	
1010	Searcy County School District	7,622,747	0.181327%	105,640	-	2,036,846	139,856	2,282,341	186,856	538,421	124,442	849,720	218,445	(14,015)	204,830	
1011	Lawrence County School District	6,776,638	0.161200%	93,914	-	1,810,760	84,833	1,989,508	166,116	478,657	754,275	1,399,047	194,554	(252,313)	(57,759)	
1045	Highland Public School District	11,664,622	0.277474%	161,655	-	3,116,860	309,801	3,588,316	285,935	823,912	11,754	1,121,601	334,886	87,710	422,595	
1074	Cross County School District	5,316,967	0.126478%	73,685	-	1,420,727	276,437	1,700,849	130,335	375,555	230,015	735,905	152,647	(4,405)	148,243	
1091	Westside Consolidated School District	13,071,004	0.310928%	181,145	-	3,492,655	542,519	4,216,319	320,410	923,249	-	276,263	1,519,922	375,262	33,372	
1092	Pea Ridge School District	15,389,844	0.366088%	213,281	-	4,112,263	1,624,038	5,949,582	377,251	1,087,037	-	1,464,288	441,835	460,179	902,014	
1093	Jacksonville North Pulaski School District	29,075,134	0.691629%	402,939	-	7,769,059	21,000,105	29,172,103	712,719	2,053,676	-	2,766,395	834,733	4,704,641	5,539,374	
1114	Rivercrest School District	9,259,148	0.220253%	128,318	-	2,474,103	133,500	2,735,921	226,970	654,005	-	125,658	1,006,632	265,826	(13,454)	252,371
1165	Caddo Hills School District	4,467,968	0.106282%	61,920	-	1,193,869	36,783	1,292,572	109,523	315,588	-	190,548	615,659	128,273	(61,011)	67,262
1293	South Conway County School District	16,224,016	0.385931%	224,841	-	4,335,159	323,061	4,883,062	397,699	1,145,957	395,042	1,938,699	465,783	2,870	468,653	
1307	Southwest Arkansas Education Co-Op	3,136,157	0.074602%	43,463	-	838,001	194,847	1,076,310	76,877	221,517	-	298,394	90,388	53,721	143,758	
1308	Southeast Arkansas Education Service Co-Op	9,837,118	0.234002%	136,328	-	2,628,540	297,334	3,062,202	241,137	694,829	-	90,134	1,026,100	282,419	90,263	372,682
1321	Westside School District	4,999,707	0.118931%	69,289	-	1,335,953	-	1,405,242	122,558	353,146	-	218,772	694,476	143,539	(53,608)	89,931
1330	Guy Fenter Education Service Co-Op	3,201,218	0.076149%	44,364	-	855,386	102,918	1,002,668	78,471	226,113	-	213,387	517,971	91,905	(38,162)	53,744
1332	Northcentral Arkansas Education Service Co-Op	3,742,791	0.089032%	51,870	-	1,000,097	91,864	1,143,831	91,747	264,366	-	192,311	548,424	107,454	(9,900)	97,554
1333	Buffalo Island Central School District	5,948,746	0.141507%	82,441	-	1,589,542	-	1,671,983	145,822	420,180	-	233,770	799,772	170,786	(57,956)	112,830
1335	Rector School District	4,595,632	0.109319%	63,689	-	1,227,982	100,137	1,391,800	112,653	324,605	-	30,862	468,120	133,938	21,095	153,033
1336	Ozarks Unlimited Resource Educational Service Co-Op	5,044,315	0.119992%	69,907	-	1,347,873	61,352	1,479,132	123,651	356,297	-	256,614	736,653	144,820	(52,862)	91,958
1337	Northeast Arkansas Education Co-Op	4,128,389	0.098205%	57,213	-	1,103,131	237,657	1,398,002	101,199	291,602	-	462,157	854,959	118,524	(54,404)	64,120
1338	Dawson Education Service Co-Op	11,146,249	0.265143%	154,471	-	2,978,348	1,271,934	4,404,753	273,228	787,298	279,094	1,339,620	320,003	182,699	502,702	
1339	Arch Ford Education Service Co-Op	18,856,750	0.371195%	219,751	-	4,237,024	2,647,375	7,104,150	388,697	1,120,016	-	1,508,713	455,239	744,985	1,200,225	
1342	Western Yell County School District	3,701,211	0.088043%	51,293	-	988,987	131,382	1,171,663	90,728	261,429	-	1,214	353,371	106,260	30,761	137,021
1343	Nevada School District	3,683,149	0.087613%	51,043	-	984,161	180,566	1,215,770	90,285	260,153	-	4,993	355,432	105,741	43,663	149,404
1344	Paragould School District	23,855,343	0.567462%	330,600	-	6,374,298	831,918	7,536,816	584,766	1,684,984	-	2,269,750	684,875	240,062	924,937	
1345	Wilbur D Mills Education Service Co-Op	4,302,896	0.102356%	59,632	-	1,149,761	209,962	1,419,354	105,477	303,928	-	409,405	123,534	55,903	179,437	
1346	Izard County Consolidated School District	4,450,600	0.105869%	61,679	-	1,189,228	50,686	1,301,593	109,098	314,361	-	10,032	433,491	127,775	9,647	137,422
1347	Midland School District	4,358,847	0.103687%	60,407	-	1,164,711	85,039	1,310,158	106,848	307,880	-	75,855	490,584	125,140	(3,430)	121,710
1348	Riverside School District	6,193,441	0.147327%	85,832	-	1,654,927	68,504	1,809,267	151,820	437,464	253,839	843,123	177,811	(49,120)	128,691	
1349	Arkansas River Education Service Co-Op	4,940,065	0.117512%	68,462	-	1,320,016	161,461	1,549,940	121,096	348,934	-	31,257	501,287	141,827	36,605	178,432
1350	Great Rivers Education Service Co-Op	3,597,036	0.085565%	49,850	-	961,151	52,676	1,063,676	88,174	254,071	-	232,213	574,459	103,269	(17,989)	31,280
1351	Northwest Arkansas Education Service Co-Op	4,172,961	0.099265%	57,831	-	1,115,041	332,865	1,505,738	102,292	294,750	-	22,578	419,621	119,804	73,448	193,252



# Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2017

Employer ID	Employer	Net Pension Liability	Employer Allocation Percentage	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense					
				Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Contributions and Share of Contributions	Total Employer Pension Expense	
1353	Dequeen-Mena Education Service	\$ 7,302,247	0.173703%	\$ 101,199	\$ -	\$ 1,951,206	\$ 180,201	\$ 2,232,606	\$ 179,000	\$ 515,783	\$ -	\$ 12,378	\$ 707,161	\$ 209,644	\$ 38,803	\$ 248,446	
1354	Crowley'S Ridge Educational Service Co-Op	5,250,086	0.124887%	72,759	-	1,402,856	669,656	2,145,270	128,695	370,831	-	-	499,527	150,727	195,463	346,190	
1355	South Central Service Co-Op	3,353,893	0.079781%	46,480	-	896,181	127,357	1,070,018	82,214	236,897	-	14,195	333,306	96,289	28,309	124,597	
1359	Conway Vocational Center	2,398,634	0.057058%	33,242	-	640,930	80,773	754,945	58,798	169,424	-	20,826	249,047	68,864	20,035	88,898	
1362	Jonesboro Vocational Center	1,363,633	0.032438%	18,898	-	364,371	36,084	419,354	33,427	96,318	-	6,302	136,047	39,149	6,882	46,031	
1363	Monticello Vocational Center	732,742	0.017430%	10,155	-	195,793	31,478	237,426	17,962	51,756	-	12,084	81,802	21,037	8,930	29,967	
1364	East Poinsett County School District	5,398,892	0.128427%	74,821	-	1,442,618	-	1,517,439	132,343	381,342	-	230,489	744,174	155,000	(72,242)	82,758	
1365	North Central Career Center	239,832	0.005705%	3,324	-	64,085	7,516	74,924	5,879	16,940	-	113,723	136,542	6,885	(40,529)	(3,643)	
1366	River Valley Career Academy	436,371	0.010380%	6,047	-	116,601	27,425	150,073	10,697	30,822	-	29,335	70,854	12,528	3,303	15,831	
1371	Metropolitan Vocational Center	1,674,241	0.039826%	23,203	-	447,368	112,799	583,369	41,041	118,257	-	149,259	308,557	48,067	3,360	51,427	
1372	Texarkana Career And Technological Center	763,544	0.018163%	10,582	-	204,024	12,506	227,111	18,717	53,932	-	6,875	79,523	21,921	2,839	24,760	
1373	Warren Vocational Center	925,720	0.022021%	12,829	-	247,358	-	260,187	22,692	65,387	-	136,145	224,224	26,577	(36,811)	(10,234)	
1991	Centerpoint School District	7,199,769	0.171266%	99,778	-	1,923,824	213,076	2,236,678	176,488	508,544	-	124,089	809,121	206,702	9,161	215,863	
2000	Arkansas Arts Academy Charter	4,760,246	0.113235%	65,970	-	1,271,968	266,855	1,604,793	116,688	336,232	-	-	452,920	136,664	83,225	219,890	
2001	Academics Plus Charter School	5,956,708	0.141696%	82,551	-	1,591,670	1,443,745	3,117,966	146,017	420,743	-	-	566,759	171,014	369,852	540,866	
2002	Kipp Delta College Preparatory Charter	13,362,825	0.317870%	185,189	-	3,570,631	1,611,262	5,370,082	327,563	943,862	-	-	1,271,425	383,640	478,120	861,760	
2003	Imboden Area Charter School	427,757	0.010175%	5,928	-	114,299	4,506	124,733	10,486	30,214	-	9,342	50,042	12,281	(1,265)	11,016	
2006	Haas Hall Academy Charter - Fayetteville	1,907,056	0.045364%	26,429	-	509,577	227,108	736,114	46,748	134,702	-	8,769	190,218	54,751	60,516	115,267	
2007	Usa Academy Charter	10,600,209	0.252154%	146,903	-	2,832,443	3,647,398	6,626,744	259,843	748,729	-	-	1,008,572	304,327	1,076,244	1,380,570	
2008	Arkansas Virtual Academy Charter	4,007,523	0.095330%	55,538	-	1,070,835	1,376,462	2,502,836	98,236	283,065	-	-	381,301	115,504	397,472	512,526	
2012	Covenant Keepers Charter School	983,960	0.023406%	13,636	-	262,920	19,326	295,883	24,120	69,500	-	108,745	202,366	28,249	(34,229)	(5,980)	
2016	E-STEM Public Charter School	8,688,020	0.206668%	120,403	-	2,321,494	361,266	2,803,163	212,969	613,664	-	24,117	850,751	249,429	82,503	331,932	
2017	Usa Academy-North Little Rock	-	0.000000%	-	-	-	-	-	-	-	-	1,390,413	1,390,413	-	(519,159)	(519,159)	
2019	Little Rock Preparatory Academy	1,747,083	0.041559%	24,212	-	466,832	114,560	605,604	42,826	123,402	-	337,763	503,992	50,158	(41,876)	8,282	
2020	Jacksonville Lighthouse Charter School	5,461,648	0.129920%	75,690	-	1,459,387	414,974	1,950,051	133,881	385,775	-	58,613	578,269	156,801	137,113	293,915	
2022	Pine Bluff Lighthouse Charter School	1,957,326	0.046560%	27,126	-	523,010	330,713	880,849	47,980	138,253	-	-	186,233	56,194	94,041	150,235	
2023	Sia Tech Little Rock Charter	679,789	0.016171%	9,421	-	181,644	37,687	228,751	16,664	48,016	-	2,710	67,390	19,516	9,695	29,211	
2024	Northwest Arkansas Classical Academy Charter	3,203,251	0.076198%	44,392	-	855,929	619,971	1,520,292	78,521	226,257	-	304,778	91,964	185,999	277,963	319,963	
2025	Premier High School Of Little Rock Charter	804,957	0.019148%	11,156	-	215,089	167,013	393,258	19,732	56,587	-	39,763	116,352	23,110	27,506	50,616	
2026	Quest Middle Charter School - Pine Bluff	798,113	0.018985%	11,061	-	213,261	180,604	404,926	19,564	56,373	-	-	75,938	22,913	47,431	70,344	
2027	Exalt Academy Charter School	1,188,865	0.028280%	16,476	-	317,672	616,093	950,241	29,143	83,974	-	-	113,116	34,132	188,561	222,693	
2028	Quest Middle Charter School - West Little Rock	1,092,369	0.025985%	15,139	-	291,888	511,572	818,599	26,777	77,158	-	-	103,935	31,361	173,967	205,328	
2029	Capital City Lighthouse Charter School	1,656,126	0.039395%	22,951	-	442,527	970,464	1,435,943	40,597	116,978	-	-	157,574	47,547	258,642	306,188	
2030	Ozark Montessori Academy Charter - Springdale	1,092,721	0.025993%	15,144	-	291,982	641,892	949,018	26,786	77,183	-	-	103,968	31,371	170,718	202,090	
2031	Rockbridge Montessori Charter School	922,420	0.021942%	12,783	-	246,476	557,964	817,224	22,611	65,154	-	-	87,765	26,482	144,778	171,260	
2032	Haas Hall Academy - Bentonville Charter	1,575,972	0.037489%	21,841	-	421,110	897,035	1,339,985	38,632	111,316	-	-	149,948	45,245	245,029	290,275	
2033	Future School Of Ft. Smith Charter	674,160	0.016037%	9,343	-	180,140	486,926	676,408	16,626	47,618	-	-	64,144	19,355	109,086	128,440	
2034	Arkansas Connections Academy Charter	830,901	0.019765%	11,515	-	222,022	600,135	833,672	20,368	58,689	-	-	79,057	23,855	134,448	158,303	
4857	Arkansas Activities Association	1,519,232	0.036139%	21,054	-	405,948	135,076	562,079	37,241	107,309	-	-	144,549	43,616	33,648	77,264	
6864	Arkansas Easter Seals	273,182	0.006498%	3,786	-	72,996	-	76,782	7,843	19,296	-	122,766	148,758	7,843	(38,631)	(30,788)	
6870	Arkansas School Boards Association	70,276	0.001672%	974	-	18,778	3,598	23,350	1,723	4,964	-	214	6,901	2,018	874	2,891	
6873	First Student	80,268	0.001909%	1,112	-	21,448	35,939	58,999	1,968	5,670	-	-	7,637	2,304	12,843	15,147	
6875	Arkansas Association Educational Administrators	495,463	0.011786%	6,866	-	132,391	66,412	205,669	12,145	34,966	-	468	47,609	14,224	23,556	37,781	
9492	Boston Mountain Educational Co-Op	3,128,347	0.074416%	43,354	-	835,914	321,139	1,200,408	76,685	220,966	-	-	297,651	89,813	177,198	167,011	
1-005	University Of Arkansas - Monticello	1,530,011	0.036395%	21,204	-	408,829	-	430,032	37,505	108,070	-	344,927	490,502	43,926	(101,288)	(57,362)	
1-006	University Of Arkansas - Pine Bluff	112,885	0.002685%	1,564	-	30,164	-	31,728	2,767	7,973	-	124,921	135,662	3,241	(35,722)	(32,481)	
1-008	Arkansas School For The Blind	5,470,800	0.130137%	75,817	-	1,461,832	316,198	1,853,832	134,106	386,421	-	-	55,205	575,732	157,064	81,919	238,982
1-016	Arkansas School For The Deaf	8,166,721	0.194267%	113,179	-	2,182,199	241,288	2,536,666	200,191	576,843	-	546,034	1,323,069	234,643	(106,372)	128,091	
1-017	Arkansas Department Of Education	29,557,006	0.730911%	409,617	-	7,897,818	408,575	8,716,011	724,531	2,087,712	-	-	1,460,384	4,272,627	848,567	631,313	631,313
1-025	Henderson State University	1,450,212	0.034497%	20,098	-	387,506	-	407,604	35,549	102,433	-	-	906,662	1,044,644	41,635	(278,512)	(236,877)

# Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2017

Employer ID	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
		Net Pension Liability	Employer Allocation Percentage	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Contributinate Share of Contributions	Total Employer Pension Expense
1-028	Arkansas State University- Beebe	\$ 2,410,392	0.057338%	\$ 33,405	\$ -	\$ 644,072	\$ -	\$ 677,476	\$ 59,086	\$ 170,254	\$ -	\$ 651,660	\$ 69,201	\$ (164,340)	\$ (95,139)	
1-029	Arkansas State University- Newport	1,680,585	0.039977%	23,290	-	449,063	70,716	543,070	41,196	118,705	-	42,127	202,029	48,249	4,613	52,862
1-045	Arkansas Tech University	5,466,689	0.130040%	75,760	-	1,460,734	-	1,536,494	134,005	386,131	-	258,732	778,868	156,946	(63,351)	93,595
1-051	Southern Arkansas University	4,073,808	0.096906%	56,457	-	1,088,547	86,609	1,231,613	99,861	287,747	-	103,801	491,409	116,957	(16,456)	100,501
1-052	Arkansas State University- Mt. Home	294,128	0.006997%	4,076	-	78,593	1,624	84,293	7,210	20,775	-	136,390	164,375	8,444	(46,672)	(38,228)
1-053	Arkansas State University	7,230,646	0.172000%	100,206	-	1,932,074	-	2,032,280	177,245	510,725	-	1,089,581	1,777,551	207,588	(324,439)	(116,851)
1-054	University Of Central Arkansas	12,559,018	0.298749%	174,050	-	3,355,849	-	3,529,898	307,859	887,086	-	1,619,805	2,814,751	360,563	(434,283)	(73,720)
1-115	Arkansas Department Of Career Education (Rehab)	13,454,509	0.320051%	186,460	-	3,595,130	992,334	4,773,923	329,810	950,338	-	1,280,148	386,272	325,330	711,603	
1-197	Southeast Arkansas College	3,285,885	0.078163%	45,538	-	878,009	192,404	1,115,950	80,547	232,093	-	66,698	379,338	94,336	53,548	147,884
1-202	Arkansas Teacher Retirement System	6,050,338	0.143923%	83,849	-	1,616,688	299,817	2,000,354	148,312	427,356	-	575,668	173,702	88,513	262,216	
1-220	U Of A Community College - Morrilton	2,520,067	0.059946%	34,924	-	673,378	42,591	750,893	61,774	178,001	-	162,252	402,028	72,350	(25,796)	46,553
1-224	Arkansas Educational Tv Network	5,882,146	0.139922%	81,518	-	1,571,747	163,185	1,816,450	144,189	415,476	-	171,984	731,649	168,874	13,255	182,128
1-249	U Of A Community College - Hope	1,099,261	0.026149%	15,234	-	293,730	-	308,964	26,946	77,645	-	273,659	378,250	31,589	(82,131)	(50,572)
1-254	Phillips Community College -U Of A	274,245	0.006524%	3,801	-	73,280	62,108	139,189	6,723	19,371	-	367,999	394,092	7,873	(76,690)	(68,816)
1-256	University Of Arkansas - Fort Smith	884,043	0.021029%	12,252	-	236,222	-	248,473	21,671	62,443	-	326,931	411,045	25,380	(93,203)	(67,822)
1-268	Southern Arkansas University Tech	2,392,158	0.056904%	33,152	-	639,200	-	672,352	58,639	168,966	-	562,636	790,241	68,678	(161,502)	(92,824)
1-274	Crowleys Ridge Technical Institute	514,358	0.012235%	7,128	-	137,440	-	144,568	12,608	36,331	-	223,438	272,377	14,767	(60,710)	(45,943)
1-290	Pulaski Technical College	8,220,572	0.195548%	113,925	-	2,196,589	-	2,310,514	201,511	580,647	-	418,701	1,200,859	236,009	(123,609)	(112,940)
1-291	College Of The Ouachitas	2,492,020	0.059279%	34,536	-	665,884	272,341	972,760	61,087	176,020	-	302,303	539,409	71,545	(35,905)	35,640
1-294	Arkansas Department Of Career Education (Workforce)	4,267,766	0.101520%	59,145	-	1,140,374	-	1,199,519	104,616	301,447	-	508,465	914,528	122,525	(155,227)	(32,702)
1-295	Black River Technical College	1,817,121	0.043225%	25,183	-	485,546	21,501	532,230	44,543	128,349	-	47,978	220,870	52,169	(10,602)	41,566
1-314	Ozarka College	841,486	0.020017%	11,662	-	224,850	10,683	247,195	20,627	59,437	-	331,906	411,970	24,159	(78,016)	(53,857)
1-315	Rich Mountain Community College	1,305,686	0.031059%	18,095	-	348,887	-	366,982	32,006	92,225	-	379,494	503,726	37,486	(91,944)	(54,459)
1-318	U Of A Community College - Batesville	1,605,679	0.038195%	22,252	-	429,047	-	451,300	39,360	113,415	-	223,346	376,120	46,098	(56,359)	(20,260)
1-320	Phillips Community College - Dewitt	141,718	0.003371%	1,964	-	37,868	376	40,208	3,474	10,010	-	8,835	22,319	4,069	(1,892)	10,177
1-321	Northwest Technical Institute	1,673,112	0.039799%	23,187	-	447,066	198,923	669,176	41,013	118,178	-	13,059	172,520	48,034	47,422	95,456
1-327	Cossatot Community College - U Of A	1,484,273	0.035307%	20,570	-	396,607	-	417,177	36,384	104,839	-	306,337	447,560	42,613	(81,150)	(38,537)
1-328	Arkansas Correctional School	7,619,794	0.181257%	105,599	-	2,036,057	365,951	2,507,607	186,784	538,212	-	11,690	736,686	218,761	89,643	308,403
1-329	North Arkansas College	4,955,619	0.117882%	68,678	-	1,324,173	-	1,392,850	121,477	350,032	-	587,727	1,059,236	142,273	(169,771)	(27,498)
1-330	National Park Community College	2,504,098	0.059567%	34,703	-	669,111	-	703,814	61,383	176,873	-	541,597	779,853	71,891	(166,890)	(94,998)
1-331	East Arkansas Community College	1,705,497	0.040570%	23,636	-	455,719	20,426	499,781	41,807	120,465	-	34,975	197,246	48,964	(603)	48,361
1-335	Arkansas Northeastern College	3,393,526	0.080724%	47,029	-	906,771	190,520	1,144,321	83,186	239,696	-	322,882	97,426	58,635	156,061	
1-344	South Arkansas Community College	2,139,363	0.050890%	29,648	-	571,651	-	601,300	52,442	151,110	-	637,448	841,000	61,420	(175,151)	(113,730)
1-364	Arkansas State University- Mid South Cc	681,439	0.016210%	9,444	-	182,085	-	191,529	16,704	48,132	-	305,885	370,722	19,564	(83,268)	(63,705)
1-386	Riverside Vocational Technical School	920,016	0.021885%	12,750	-	245,834	129,388	387,972	22,552	64,984	-	22,307	109,843	26,413	24,893	51,306
1-388	Northwest Arkansas Community College	4,287,628	0.101993%	59,420	-	1,145,681	-	1,205,101	105,103	302,850	-	426,506	834,459	123,096	(129,812)	(6,717)
1-389	University Of Arkansas - Fayetteville	1,364,531	0.032459%	18,910	-	363,611	-	383,522	33,449	96,381	-	358,717	488,547	39,175	(116,327)	(77,152)
1-390	University Of Arkansas - Little Rock	515,343	0.012259%	7,142	-	137,703	-	144,845	12,633	36,400	-	75,767	124,800	14,795	(18,884)	(4,088)
1-391	Arkansas Department Of Higher Education	748,925	0.017815%	10,379	-	200,118	212,501	422,998	18,358	52,899	-	1,251	72,509	21,501	47,929	69,430
1-392	South Arkansas Developmental Center	4,717,352	0.112215%	65,376	-	1,260,506	163,565	1,489,447	115,636	333,203	-	77,220	526,059	135,433	34,709	170,142
1-399	Arkansas School For Math, Sciences & Arts	941,773	0.022403%	13,052	-	251,648	-	264,699	23,086	66,521	-	322,836	412,442	27,038	(103,215)	(76,177)
1-400	University Of Arkansas For Medical Sciences	350,770	0.008344%	4,861	-	93,728	12,297	110,887	8,598	24,776	-	56,561	89,935	10,070	(8,893)	1,178
1-401	Arkansas Economic Development Commission	90,692	0.002157%	1,257	-	24,233	1,637	27,128	2,223	6,406	-	50,714	59,343	2,604	(14,981)	(12,378)
1-402	University Of Arkansas Cooperative Extension	337,510	0.008029%	4,677	-	90,185	-	94,862	8,273	23,839	-	78,852	110,965	9,690	(25,214)	(15,524)
1-403	Dhs-Division Of Youth Services	289,814	0.006894%	4,016	-	77,440	-	81,457	7,104	20,471	-	116,130	143,705	8,320	(30,921)	(22,601)
<b>TOTAL</b>		<b>\$ 4,203,863,874</b>	<b>100.000000%</b>	<b>\$ 58,259,437</b>	<b>\$ -</b>	<b>\$ 1,123,298,923</b>	<b>\$ 132,652,903</b>	<b>\$ 1,314,211,263</b>	<b>\$ 103,049,333</b>	<b>\$ 296,933,221</b>	<b>\$ -</b>	<b>\$ 132,652,903</b>	<b>\$ 532,635,457</b>	<b>\$ 120,690,850</b>	<b>\$ 0</b>	<b>\$ 120,690,850</b>

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



## SECTION D

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### SCHEDULE OF DEFERRED RESOURCES BY EMPLOYER BY YEAR

# Schedule of Deferred Resources by Employer by Year as of June 30, 2017

Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows						
			2018	2019	2020	2021	2022	Thereafter	Total
106	Cotter Public Schools	0.121552%	\$ 81,630	\$ 431,677	\$ 307,346	\$ 6,796	\$ 129,922	\$ -	\$ 957,370
108	Rogers Public Schools	2.961505%	2,217,848	10,746,447	7,553,066	34,485	3,202,959	-	23,754,806
109	Gravette School District	0.355027%	374,082	1,396,496	1,009,432	74,605	400,557	-	3,255,170
110	Siloam Springs School District	0.778969%	695,150	2,938,439	2,117,329	125,255	860,853	-	6,737,027
111	Hermitage Public School District	0.091340%	77,561	340,604	241,499	18,198	113,209	-	791,071
113	Warren School District	0.292566%	141,912	984,449	700,972	55,834	360,511	-	2,243,678
115	Berryville Public Schools	0.357955%	300,812	1,331,659	958,756	56,222	397,299	-	3,044,746
116	Lakeside School District	0.215835%	(118,613)	502,954	297,165	(145,281)	196,827	-	733,052
117	Gurdon Public Schools	0.153606%	84,975	527,331	359,471	(43,064)	140,173	-	1,068,886
119	Arkadelphia Public Schools	0.401106%	366,690	1,521,803	1,111,525	154,238	512,449	-	3,666,706
121	Woodlawn School District	0.093150%	65,901	334,157	243,682	26,008	110,863	-	780,610
123	Magnolia School District	0.551625%	360,246	1,948,826	1,406,342	90,079	618,285	-	4,423,778
125	Alma School District	0.581946%	409,667	2,085,566	1,484,447	70,542	664,137	-	4,714,359
126	Mountainburg Public Schools	0.134323%	87,920	474,744	345,534	31,498	155,248	-	1,094,944
129	Greenbrier Public Schools	0.630419%	636,196	2,451,688	1,785,795	207,079	769,527	-	5,850,285
130	Ozark Public Schools	0.335187%	176,139	1,141,417	807,859	13,574	365,646	-	2,504,636
131	Cutter Morning Star Public Schools	0.092364%	26,684	292,677	205,284	645	102,405	-	627,696
132	Lakeside School District	0.591233%	716,612	2,419,255	1,802,908	290,496	734,228	-	5,963,499
133	Fountain Lake School District	0.270663%	225,037	1,004,499	702,804	(2,709)	291,570	-	2,221,201
134	Hot Springs School District	0.727240%	(597,368)	1,496,951	832,031	(635,166)	571,792	-	1,668,239
135	Jessieville Public School District	0.167853%	134,562	617,948	456,088	43,915	183,721	-	1,436,235
136	Lake Hamilton School District	0.754303%	431,266	2,603,522	1,836,620	(46,864)	746,489	-	5,571,033
139	Sheridan School District	0.688889%	512,870	2,496,747	1,760,247	27,873	756,373	-	5,554,109
141	Hope Public Schools	0.472669%	231,096	1,592,297	1,139,743	61,656	538,240	-	3,563,031
143	Spring Hill School District	0.089821%	50,772	309,441	199,323	(9,626)	123,019	-	672,929
144	Bismarck School District	0.172989%	98,103	596,279	422,681	3,575	183,106	-	1,303,744
145	Mineral Springs School District	0.133569%	324,776	709,429	536,781	110,223	177,065	-	1,858,274
150	Jackson County School District	0.158298%	154,362	610,231	450,720	39,866	167,515	-	1,422,695
153	White Hall School District	0.519638%	283,303	1,779,767	1,241,521	(47,536)	526,447	-	3,783,502
154	Watson Chapel School District	0.498403%	304,344	1,739,654	1,289,637	193,305	616,011	-	4,142,952
159	Dollarway School District	0.239722%	(123,207)	567,149	269,926	(350,897)	140,738	-	503,709
161	Clarksville School District	0.504167%	428,939	1,880,850	1,341,350	62,503	566,544	-	4,280,185
163	Lamar School District	0.209936%	197,228	801,806	573,999	30,887	235,581	-	1,839,501
165	Hoxie Public Schools	0.167056%	146,338	627,430	447,275	20,645	187,727	-	1,429,414
172	Lee County School District	0.175619%	(170,839)	334,912	202,018	(66,634)	196,215	-	495,672
178	Ashdown School District	0.261619%	63,846	817,262	557,863	(27,972)	288,557	-	1,699,557
180	Booneville School District	0.229871%	41,706	703,692	478,647	(30,921)	250,016	-	1,443,140
181	Magazine School District	0.111102%	131,890	451,845	333,864	46,189	134,788	-	1,098,576
182	Flippin School District	0.161696%	105,207	570,862	403,766	(1,106)	167,161	-	1,245,890
184	Texarkana School District	0.855473%	219,676	2,683,284	1,834,394	(112,871)	913,836	-	5,538,319
185	Osceola School District	0.256250%	153,370	891,324	651,170	45,167	275,962	-	2,016,994
186	Mount Ida Public Schools	0.090321%	72,509	332,617	239,219	17,128	104,350	-	765,823
188	Prescott Public Schools	0.169194%	76,271	563,518	394,755	(8,064)	176,959	-	1,203,438
192	Perryville School District	0.164420%	74,299	547,800	373,753	(41,537)	154,593	-	1,108,909
195	Marvell - Elaine School District	0.115182%	(134,418)	197,285	116,172	(34,576)	141,247	-	285,710
196	Helena-West Helena Schools	0.313436%	(189,383)	713,257	396,030	(228,163)	315,255	-	1,006,996
197	Kirby School District	0.062495%	8,926	188,901	123,234	(24,158)	61,057	-	357,960
203	Marked Tree School District	0.107726%	89,021	399,252	287,077	41,366	147,809	-	964,525
208	Mena Public Schools	0.298675%	28,763	888,893	603,290	(93,128)	268,410	-	1,696,228
209	Russellville School District	1.064852%	599,672	3,666,253	2,554,465	(31,779)	1,157,643	-	7,946,253

# Schedule of Deferred Resources by Employer by Year as of June 30, 2017

		Schedule of Deferred Inflows and Outflows							
Employer ID	Employer	Employer Allocation Percentage	2018	2019	2020	2021	2022	Thereafter	Total
210	Little Rock School District	5.930776%	\$ (744,407)	\$ 16,335,157	\$ 10,561,669	\$ (2,514,953)	\$ 5,655,220	\$ -	\$ 29,292,687
211	Pulaski County Special School District	3.010623%	(4,496,606)	4,173,445	1,555,834	(4,760,028)	1,034,141	-	(2,493,214)
212	North Little Rock School Distr	1.821891%	864,702	6,111,418	4,349,112	274,665	2,169,671	-	13,769,568
213	Forrest City School District	0.545299%	(202,009)	1,368,354	815,689	(339,591)	530,683	-	2,173,127
214	Bauxite School District	0.255456%	289,826	1,025,493	735,734	30,510	271,662	-	2,353,224
215	Benton School District	0.833763%	737,632	3,138,718	2,218,510	(16,886)	840,878	-	6,918,852
216	Bryant Public Schools	1.551249%	1,719,606	6,186,922	4,537,084	551,168	1,862,117	-	14,856,897
219	Lavaca Public Schools	0.154434%	53,278	498,019	352,662	7,610	171,298	-	1,082,868
220	Hartford School District	0.000000%	(445,960)	(445,960)	(444,251)	(258,045)	-	-	(1,594,216)
221	Greenwood School District	0.691803%	677,721	2,669,989	1,925,887	157,930	807,507	-	6,239,033
222	Mansfield School District	0.154550%	37,472	482,459	343,969	14,330	175,299	-	1,053,619
224	Dequeen Public Schools	0.456042%	231,272	1,544,590	1,128,880	112,644	530,740	-	3,548,126
227	Strong-Huttig School District	0.075224%	(38,939)	177,693	128,913	(7,643)	68,414	-	328,439
228	Junction City School District	0.117821%	68,032	407,336	286,121	10,315	138,799	-	910,603
230	Shirley School District	0.083015%	4,084	243,152	160,056	(54,296)	52,939	-	405,934
232	Prairie Grove School District	0.317153%	209,949	1,123,293	803,157	32,943	349,313	-	2,518,656
233	Fayetteville Public Schools	2.088725%	895,841	6,910,991	4,927,554	220,418	2,369,016	-	15,323,819
234	Farmington Public Schools	0.417873%	545,261	1,748,658	1,294,640	180,413	503,121	-	4,272,093
235	Elkins School District	0.200477%	108,299	685,637	432,278	(94,695)	211,382	-	1,342,901
237	Lincoln Consolidated School District	0.203835%	(87,432)	499,575	310,585	(129,640)	167,329	-	760,417
238	Greenland School District	0.169316%	150,969	638,568	449,194	10,818	191,030	-	1,440,580
239	Springdale Public Schools	4.628830%	5,349,921	18,680,116	13,522,762	1,177,270	5,367,315	-	44,097,384
240	West Fork School District	0.189230%	(5,233)	539,716	355,387	(69,164)	180,940	-	1,001,646
242	Mc Crory School District	0.121547%	78,182	428,215	299,408	4,466	138,692	-	948,962
245	Danville Public Schools	0.171379%	161,233	654,774	474,463	38,050	195,010	-	1,523,531
246	Dardanelle Public Schools	0.397077%	406,722	1,550,231	1,120,899	89,420	455,053	-	3,622,324
250	Cossatot River School District	0.207443%	133,832	731,230	516,738	(4,868)	211,587	-	1,588,518
251	South Pike County School District	0.140307%	109,638	513,696	375,232	34,624	159,549	-	1,192,738
330	Monticello School District	0.379103%	4,323	1,096,071	714,960	(199,244)	308,976	-	1,925,086
331	Mammoth Spring School District	0.089988%	75,904	335,054	240,017	19,519	108,350	-	778,844
333	Batesville School District	0.615155%	560,569	2,332,106	1,671,887	94,597	691,380	-	5,350,540
335	Hackett School District	0.173078%	513,384	1,011,818	838,413	246,223	182,051	-	2,791,889
336	Beebe Public School District	0.599946%	427,497	2,155,234	1,534,523	9,386	612,461	-	4,739,100
337	Bald Knob Public Schools	0.246689%	186,169	896,590	647,179	50,195	285,032	-	2,065,164
350	Fort Smith Public Schools	3.184568%	2,951,638	12,122,619	8,678,544	472,435	3,580,688	-	27,805,925
351	El Dorado Public Schools	0.738716%	488,597	2,615,967	1,907,624	144,743	814,003	-	5,970,934
360	Heber Springs School District	0.310360%	278,594	1,172,374	816,080	(11,960)	332,036	-	2,587,124
365	Barton-Lexa School District	0.154270%	134,212	578,480	410,433	2,866	159,264	-	1,285,254
375	Earle School District	0.135882%	(50,969)	340,348	227,440	(34,513)	138,204	-	620,511
376	West Memphis School District	1.087240%	736,468	3,867,523	2,822,027	202,392	1,180,796	-	8,809,206
384	Hamburg School District	0.349551%	173,419	1,180,064	795,658	(76,611)	360,912	-	2,433,441
385	Bentonville Public Schools	3.295529%	4,146,003	13,636,531	10,135,490	1,682,090	4,196,998	-	33,797,111
386	Paris School District	0.211510%	124,269	733,381	517,598	15,514	240,700	-	1,631,463
393	Corning School District	0.161109%	54,052	518,017	370,090	12,186	176,896	-	1,131,240
394	Jonesboro Public Schools	1.116290%	1,397,259	4,611,971	3,396,646	342,315	1,231,698	-	10,979,889
395	Sloan-Hendrix School District	0.120436%	85,676	432,511	313,297	22,709	135,367	-	989,560
396	Camden-Fairview School District	0.490130%	353,811	1,765,298	1,240,420	15,621	542,475	-	3,917,624
404	Lonoke School District	0.317686%	176,750	1,091,629	763,799	(3,440)	345,684	-	2,374,422
416	Crossett School District	0.299994%	68,885	932,813	648,277	(38,897)	299,792	-	1,910,871
434	Riverview School District	0.276735%	49,799	846,745	572,230	(56,974)	286,467	-	1,698,268

# Schedule of Deferred Resources by Employer by Year as of June 30, 2017

		Schedule of Deferred Inflows and Outflows							
Employer ID	Employer	Employer Allocation Percentage	2018	2019	2020	2021	2022	Thereafter	Total
443	Searcy School District	0.731049%	\$ 606,871	\$ 2,712,162	\$ 1,954,731	\$ 149,981	\$ 847,198	\$ -	\$ 6,270,943
451	Harrison School District	0.519383%	305,228	1,800,957	1,305,289	121,913	615,150	-	4,148,537
453	Harrisburg School District	0.271326%	211,087	992,457	715,450	26,744	282,975	-	2,228,713
458	Harmony Grove School District	0.187275%	70,388	609,706	427,381	(10,079)	194,665	-	1,292,062
463	Clarendon School District	0.121326%	96,650	446,047	315,938	9,497	135,011	-	1,003,142
471	Norfolk School District	0.094791%	69,847	342,828	239,325	(2,081)	102,331	-	752,250
479	Conway Public Schools	1.918458%	1,260,392	6,785,204	4,868,370	235,243	2,119,473	-	15,268,682
480	Charleston Public Schools	0.164393%	182,500	655,921	484,266	60,259	192,746	-	1,575,692
484	Harmony Grove School District	0.207515%	276,173	873,778	648,383	89,884	246,497	-	2,134,716
486	Palestine-Wheatley School Dist	0.117046%	146,933	484,005	352,174	35,788	137,711	-	1,156,611
493	Hazen School District	0.117346%	32,127	370,061	252,588	(4,915)	137,969	-	787,830
501	Maynard School District	0.085765%	17,824	264,812	182,573	(2,140)	98,800	-	561,869
502	West Side School District	0.102008%	159,115	452,880	339,873	66,118	134,909	-	1,152,894
503	Malvern School District	0.399522%	342,449	1,493,002	1,061,557	62,820	470,149	-	3,429,977
512	Glen Rose School District	0.169073%	52,716	539,615	376,633	(11,644)	176,691	-	1,134,011
513	Waldron Public Schools	0.310866%	186,046	1,081,283	776,522	16,639	319,426	-	2,379,916
515	Nashville School District	0.297462%	(236,084)	620,552	320,303	(378,976)	152,696	-	478,492
521	Hampton School District	0.110672%	14,032	332,749	226,729	(19,571)	114,350	-	668,290
530	Mountain View School District	0.320351%	160,745	1,083,299	779,405	67,264	384,851	-	2,475,564
531	Drew Central School District	0.181202%	216,943	738,772	542,961	46,153	192,880	-	1,737,709
535	Mayflower School District	0.204610%	126,336	715,575	505,235	(5,467)	209,178	-	1,550,857
536	Southside Bee Branch School District	0.126044%	142,024	505,007	367,859	24,656	133,572	-	1,173,119
538	Gentry Public Schools	0.293672%	211,566	1,057,290	772,436	71,692	334,712	-	2,447,696
539	Fordyce Public Schools	0.154303%	151,980	596,344	445,414	66,393	183,829	-	1,443,960
545	Newport Special School District	0.226372%	(146,473)	505,436	290,054	(193,362)	174,111	-	629,767
547	Decatur Public Schools	0.125343%	174,899	535,864	410,026	90,166	162,749	-	1,373,704
548	Scranton School District	0.077645%	69,586	293,191	212,119	13,794	85,502	-	674,192
552	Cedarville Public School District	0.153259%	63,925	505,283	345,070	(52,128)	128,474	-	990,623
555	Concord School District	0.108327%	92,803	404,764	290,375	12,071	116,675	-	916,687
558	Pocahontas Public Schools	0.323733%	313,429	1,245,721	902,012	69,740	366,492	-	2,897,394
560	Van Buren School District	1.088790%	543,969	3,679,487	2,587,866	(17,037)	1,154,337	-	7,948,622
564	County Line Public Schools	0.082694%	57,737	295,879	209,946	13,978	100,158	-	677,698
565	Salem School District	0.137489%	119,152	515,095	376,490	34,182	154,900	-	1,199,819
566	Dierks Public Schools	0.104361%	111,525	412,067	295,385	12,803	112,419	-	944,199
568	Stephens School Dist	0.000000%	(458,699)	(458,699)	(311,090)	-	-	-	(1,228,488)
569	Pottsville School District	0.303084%	279,345	1,152,171	823,717	62,504	362,811	-	2,680,547
571	Piggott School District	0.143229%	91,352	503,826	377,469	45,973	157,718	-	1,176,338
583	Hector School District	0.105730%	7,001	311,486	227,864	20,501	121,336	-	688,189
586	Blytheville Public Schools	0.498695%	180,247	1,616,399	1,151,991	12,414	524,034	-	3,485,086
592	Bearden School District	0.096513%	63,024	340,965	239,940	(8,476)	93,505	-	728,958
593	Pine Bluff School District	0.833243%	(283,364)	2,116,225	1,275,989	(547,937)	753,164	-	3,314,077
597	Marmaduke School District	0.140614%	138,309	543,253	388,278	26,968	165,618	-	1,262,427
601	Fouke School District	0.191116%	109,857	660,237	465,262	12,229	217,080	-	1,464,665
602	Horatio School District	0.154510%	115,678	560,638	393,422	10,682	178,309	-	1,258,729
606	England Public School District	0.135978%	65,715	457,308	322,228	(368)	145,039	-	989,922
607	Jasper School District	0.200720%	105,242	683,280	479,612	2,255	220,531	-	1,490,921
608	Trumann School District	0.274640%	198,213	989,128	690,906	(12,720)	288,341	-	2,153,869
622	Carlisle School District	0.119992%	61,260	406,817	288,233	5,389	130,984	-	892,682
623	Bradford School District	0.091902%	59,855	324,517	230,284	6,933	101,928	-	723,517
625	Huntsville School District	0.435601%	241,390	1,495,843	1,054,022	26,079	493,423	-	3,310,757

# Schedule of Deferred Resources by Employer by Year as of June 30, 2017

		Schedule of Deferred Inflows and Outflows							
Employer ID	Employer	Employer Allocation Percentage	2018	2019	2020	2021	2022	Thereafter	Total
626	Yellville-Summit Public School	0.128005%	\$ (91,331)	\$ 277,299	\$ 145,800	\$ (100,739)	\$ 133,419	\$ -	\$ 364,448
629	Brookland Public Schools	0.378515%	470,386	1,560,441	1,143,831	137,953	453,551	-	3,766,163
630	Brinkley Public Schools	0.117970%	103,824	443,555	330,802	77,079	172,727	-	1,127,988
637	Bay School District	0.108301%	117,486	429,375	303,665	8,612	119,698	-	978,837
645	Foreman Public Schools	0.088410%	29,961	284,565	197,117	(5,781)	95,696	-	601,557
651	Quitman Public Schools	0.116027%	58,805	392,941	266,521	(889)	144,048	-	861,426
656	Wynne Public Schools	0.520643%	314,928	1,814,286	1,264,716	(23,447)	555,097	-	3,925,579
657	Dumas Public Schools	0.284440%	136,868	956,002	683,363	55,353	346,381	-	2,177,968
658	Manila Public Schools	0.213333%	211,899	826,259	602,650	65,861	254,392	-	1,961,061
662	Clinton Public Schools	0.274992%	148,493	940,419	568,081	(190,037)	273,206	-	1,740,161
667	Greene County Tech School District	0.692922%	632,155	2,627,645	1,893,851	106,171	757,744	-	6,017,566
674	Augusta Public Schools	0.097414%	(134,655)	145,881	83,648	(29,290)	120,181	-	185,765
675	Green Forest Public Schools	0.241012%	198,388	892,459	643,597	56,773	286,883	-	2,078,101
676	East End School District	0.116214%	146,412	481,088	354,432	46,167	139,658	-	1,167,757
677	Dover School District	0.254668%	177,142	910,541	667,056	79,360	306,436	-	2,140,537
682	Mountain Home Public Schools	0.668731%	454,041	2,379,865	1,683,404	(5,973)	688,349	-	5,199,685
687	Star City School District	0.281921%	86,769	898,650	609,286	(83,058)	259,993	-	1,771,640
693	Atkins Public Schools	0.188586%	115,482	658,576	458,388	(16,414)	193,569	-	1,409,600
696	Des Arc School District	0.099937%	49,435	337,236	234,526	(7,081)	105,221	-	719,338
698	Vilonia School District	0.627851%	639,728	2,447,826	1,769,971	150,191	729,548	-	5,737,265
702	Nettleton Public Schools	0.660320%	363,079	2,264,680	1,553,293	(141,275)	632,303	-	4,672,081
704	Omaha School District	0.083100%	48,330	287,644	202,779	2,544	91,092	-	632,389
705	Cabot Public Schools	1.921185%	1,741,224	7,273,891	5,166,648	238,328	2,193,839	-	16,613,931
714	Marion School District	0.746214%	471,301	2,620,262	1,882,921	136,062	869,897	-	5,980,442
715	McGehee Public Schools	0.242280%	201,061	898,783	647,070	27,711	257,610	-	2,032,234
719	Cave City School District	0.222577%	87,301	728,282	527,048	41,539	257,377	-	1,641,546
724	Pangburn School District	0.161583%	133,831	599,162	432,076	27,525	180,493	-	1,373,087
727	Calico Rock School District	0.077788%	50,801	274,815	196,816	11,897	89,343	-	623,672
731	Dewitt School District	0.228743%	98,285	757,023	534,591	(3,797)	238,689	-	1,624,790
732	Hughes School District	0.000000%	(501,546)	(501,546)	(504,448)	(298,985)	-	-	(1,806,526)
735	Alpena School District	0.090198%	74,523	334,278	236,416	5,505	99,192	-	749,913
736	Magnet Cove School District	0.112998%	84,251	409,666	296,598	24,232	130,224	-	944,971
746	Stuttgart School District	0.309779%	71,423	963,531	697,178	32,629	334,911	-	2,099,672
747	Valley Springs Public Schools	0.159283%	57,375	516,082	368,035	25,370	190,876	-	1,157,738
750	Ouachita Public Schools	0.079444%	28,868	257,653	177,893	(6,279)	85,904	-	544,039
753	Gosnell Public Schools	0.236425%	101,688	782,551	568,985	58,463	283,184	-	1,794,872
756	Mulberry-Pleasant View Bi-County Public Schools	0.084966%	92,813	337,498	255,039	57,043	116,844	-	859,237
757	Poyen School District	0.096491%	87,111	364,987	258,546	3,369	102,018	-	816,030
765	Eureka Springs Public Schools	0.145740%	80,540	500,245	346,493	(7,895)	158,711	-	1,078,093
771	Southside School District	0.307159%	306,496	1,191,059	859,765	61,583	347,177	-	2,766,080
779	Melbourne Public School District	0.151615%	126,705	563,327	389,638	(21,726)	149,842	-	1,207,787
780	Wonderview School District	0.104890%	224,614	526,678	419,456	151,543	173,962	-	1,496,251
794	Viola School District	0.084440%	70,838	314,010	223,128	3,425	88,729	-	700,131
795	Nemo Vista School District	0.109561%	121,443	436,959	322,308	41,097	130,135	-	1,051,943
813	Blevins School District	0.098912%	37,452	322,302	227,834	(8,287)	95,593	-	674,893
820	Parkers Chapel School District	0.135022%	196,951	585,790	436,981	67,772	163,856	-	1,451,350
847	Rose Bud School District	0.155007%	129,947	576,338	405,575	(62)	163,843	-	1,275,641
863	Valley View Public Schools	0.475614%	394,381	1,764,063	1,237,555	(11,732)	497,843	-	3,882,109
872	Smackover-Norphlet School District	0.230038%	684,046	1,346,512	954,468	51,378	261,151	-	3,297,555
873	Genoa Central School District	0.196804%	250,831	817,591	616,498	122,091	256,473	-	2,063,484

# Schedule of Deferred Resources by Employer by Year as of June 30, 2017

		Schedule of Deferred Inflows and Outflows							
Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows					Thereafter	Total
			2018	2019	2020	2021	2022		
876	Norphlet School Dist	0.000000%	\$ (538,503)	\$ (538,503)	\$ (365,213)	\$ -	\$ -	\$ -	\$ (1,442,219)
956	Bergman Public Schools	0.186248%	186,632	722,993	525,238	45,838	213,138	-	1,693,840
957	Lead Hill School District	0.067324%	42,611	236,492	167,345	2,941	73,321	-	522,709
958	Dermott School District	0.089545%	(29,089)	228,784	136,506	(65,103)	77,121	-	348,220
963	Guy-Perkins School District	0.079115%	5,527	233,365	149,466	(32,843)	80,114	-	435,629
964	Mt. Vernon-Enola School Distri	0.094809%	94,035	367,067	264,145	27,270	118,129	-	870,647
965	Mountain Pine School District	0.102779%	129,257	425,243	327,342	83,710	142,907	-	1,108,459
973	Armored School District	0.096247%	118,599	395,773	299,615	56,306	119,835	-	990,127
987	White County Central Schools	0.137076%	134,196	528,949	388,958	49,001	164,710	-	1,265,814
990	Craighead County Sd Executive	0.000000%	(8,448)	(8,448)	(8,986)	(5,927)	-	-	(31,808)
1000	Lafayette County School District	0.133607%	28,073	412,836	287,632	(16,389)	133,178	-	845,329
1001	Cedar Ridge School District	0.175574%	54,424	560,046	356,818	(113,864)	139,005	-	996,428
1002	Cleveland County School District	0.171628%	136,823	631,080	453,657	34,236	200,697	-	1,456,494
1003	Deer/ Mt. Judea School District	0.074193%	(87,605)	126,057	43,258	(148,860)	12,214	-	(54,936)
1004	Emerson-Taylor-Bradley School	0.215256%	242,912	862,811	623,708	51,035	247,807	-	2,028,273
1005	Hillcrest School District	0.081710%	86,751	322,062	237,694	30,079	96,601	-	773,186
1006	Ouachita River School District	0.131088%	79,996	457,506	347,757	67,789	163,480	-	1,116,529
1008	Ozark Mountain School District	0.152967%	116,422	556,938	398,770	23,920	175,191	-	1,271,241
1009	Two Rivers School District	0.153770%	84,258	527,088	358,162	(49,626)	135,366	-	1,055,247
1010	Searcy County School District	0.181327%	101,630	623,819	453,200	41,789	212,183	-	1,432,621
1011	Lawrence County School District	0.161200%	(149,504)	314,723	235,824	15,758	173,659	-	590,460
1045	Highland Public School District	0.277474%	264,675	1,063,749	774,767	59,046	304,477	-	2,466,715
1074	Cross County School District	0.126478%	76,259	440,493	313,833	36,298	168,060	-	1,034,944
1091	Westside Consolidated School District	0.310928%	231,673	1,127,091	823,024	115,694	398,914	-	2,696,396
1092	Pea Ridge School District	0.366088%	693,659	1,747,927	1,313,560	251,631	478,516	-	4,485,293
1093	Jacksonville North Pulaski School District	0.691629%	5,145,742	7,137,508	6,429,688	4,749,248	2,943,523	-	26,405,709
1114	Rivercrest School District	0.220253%	127,017	761,307	550,996	40,178	249,792	-	1,729,289
1165	Caddo Hills School District	0.106282%	6,773	312,847	226,972	12,997	117,325	-	676,913
1293	South Conway County School District	0.385931%	249,006	1,360,417	963,835	(13,045)	384,150	-	2,944,363
1307	Southwest Arkansas Education Co-Op	0.074602%	101,299	316,139	234,446	34,707	91,324	-	777,916
1308	Southeast Arkansas Education Service Co-Op	0.234002%	239,503	913,386	638,180	(4,476)	249,509	-	2,036,102
1321	Westside School District	0.118931%	22,243	364,744	243,473	(36,037)	116,343	-	710,765
1330	Guy Fenter Education Service Co-Op	0.076149%	10,404	229,701	153,938	(3,933)	94,587	-	484,697
1332	Northcentral Arkansas Education Service Co-Op	0.089032%	46,882	303,279	202,545	(35,410)	78,111	-	595,407
1333	Buffalo Island Central School District	0.141507%	32,293	439,807	296,384	(36,383)	140,111	-	872,211
1335	Rector School District	0.109319%	90,816	405,635	293,653	16,350	117,233	-	923,688
1336	Ozarks Unlimited Resource Educational Service Co-Op	0.119992%	23,666	369,222	256,464	(21,005)	114,223	-	742,569
1337	Northeast Arkansas Education Co-Op	0.098205%	8,228	291,040	204,332	(32,667)	72,111	-	543,044
1338	Dawson Education Service Co-Op	0.265143%	351,799	1,115,363	875,058	298,668	424,245	-	3,065,133
1339	Arch Ford Education Service Co-Op	0.377195%	985,549	2,071,801	1,608,514	411,554	518,018	-	5,595,437
1342	Western Yell County School District	0.088043%	86,912	340,460	250,502	33,142	107,276	-	818,292
1343	Nevada School District	0.087613%	99,540	351,851	262,786	40,487	105,674	-	860,338
1344	Paragould School District	0.567462%	601,973	2,236,162	1,638,889	155,483	634,560	-	5,267,066
1345	Wilbur D Mills Education Service Co-Op	0.102356%	121,183	415,949	305,905	41,241	125,672	-	1,009,949
1346	Izard County Consolidated School District	0.105869%	77,168	382,052	274,910	15,928	118,045	-	868,102
1347	Midland School District	0.103687%	62,698	361,297	263,351	18,812	113,416	-	819,574
1348	Riverside School District	0.147327%	44,841	469,118	327,478	(19,141)	143,844	-	966,140
1349	Arkansas River Education Service Co-Op	0.117512%	111,551	449,965	322,341	24,921	139,875	-	1,048,653
1350	Great Rivers Education Service Co-Op	0.085565%	(17,418)	228,994	165,620	12,281	99,741	-	489,217
1351	Northwest Arkansas Education Service Co-Op	0.099265%	136,757	422,622	323,746	72,888	130,105	-	1,086,117



# Schedule of Deferred Resources by Employer by Year as of June 30, 2017

Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows						
			2018	2019	2020	2021	2022	Thereafter	Total
1353	Dequeen-Mena Education Service	0.173703%	\$ 149,585	\$ 649,819	\$ 470,534	\$ 46,725	\$ 208,781	\$ -	\$ 1,525,445
1354	Crowley'S Ridge Educational Service Co-Op	0.124887%	275,112	634,764	481,034	95,120	159,713	-	1,645,743
1355	South Central Service Co-Op	0.079781%	79,191	308,946	229,003	28,059	91,513	-	736,712
1359	Conway Vocational Center	0.057058%	56,425	220,741	156,115	6,753	65,864	-	505,897
1362	Jonesboro Vocational Center	0.032438%	27,570	120,984	88,544	8,902	37,306	-	283,307
1363	Monticello Vocational Center	0.017430%	20,047	70,242	48,770	(1,382)	17,948	-	155,624
1364	East Poinsett County School District	0.128427%	9,665	379,512	263,074	(13,219)	134,233	-	773,264
1365	North Central Career Center	0.005705%	(36,890)	(20,461)	(12,953)	1,620	7,066	-	(61,617)
1366	River Valley Career Academy	0.010380%	9,924	39,817	25,898	(5,499)	9,079	-	79,219
1371	Metropolitan Vocational Center	0.039826%	28,760	143,453	89,141	(24,985)	38,442	-	274,812
1372	Texarkana Career And Technological Center	0.018163%	14,423	66,729	46,638	(48)	19,845	-	147,588
1373	Warren Vocational Center	0.022021%	(22,767)	40,649	18,524	(21,896)	21,454	-	35,963
1991	Centerpoint School District	0.171266%	118,390	611,603	451,239	50,195	196,130	-	1,427,556
2000	Arkansas Arts Academy Charter	0.113235%	155,443	481,540	347,938	32,483	134,468	-	1,151,873
2001	Academics Plus Charter School	0.141696%	460,222	868,281	695,553	267,671	259,481	-	2,551,207
2002	Kipp Delta College Preparatory Charter	0.317870%	680,848	1,596,257	1,220,075	226,962	371,515	-	4,095,658
2003	Imboden Area Charter School	0.010175%	5,224	34,528	24,459	(58)	10,538	-	74,692
2006	Haas Hall Academy Charter - Fayetteville	0.045364%	89,449	220,090	174,353	39,339	49,665	-	572,895
2007	Lisa Academy Charter	0.252154%	1,237,060	1,963,218	1,501,992	447,303	468,599	-	5,618,173
2008	Arkansas Virtual Academy Charter	0.095330%	458,270	732,802	585,841	191,760	152,861	-	2,121,535
2012	Covenant Keepers Charter School	0.023406%	(19,301)	48,104	34,615	2,304	27,795	-	93,517
2016	E-Stem Public Charter School	0.206668%	214,310	809,475	600,867	82,563	245,198	-	1,952,412
2017	Lisa Academy-North Little Rock	0.000000%	(519,159)	(519,159)	(352,094)	-	-	-	(1,390,413)
2019	Little Rock Preparatory Academy	0.041559%	(15,371)	104,311	59,436	(57,463)	10,699	-	101,612
2020	Jacksonville Lighthouse Charter School	0.129920%	219,972	594,118	417,273	3,373	137,046	-	1,371,782
2022	Pine Bluff Lighthouse Charter School	0.046560%	123,736	257,821	195,498	47,839	69,722	-	694,616
2023	Sia Tech Little Rock Charter	0.016171%	20,008	66,576	48,412	6,032	20,334	-	161,362
2024	Northwest Arkansas Classical Academy Charter	0.076198%	234,596	454,032	338,735	73,431	114,721	-	1,215,515
2025	Premier High School Of Little Rock Charter	0.019148%	39,718	94,861	80,042	33,188	29,097	-	276,905
2026	Quest Middle Charter School - Pine Bluff	0.018985%	59,539	114,213	91,040	32,142	32,054	-	328,988
2027	Exalt Academy Charter School	0.028280%	206,597	288,039	229,935	69,663	42,891	-	837,125
2028	Quest Middle Charter School - West Little Rock	0.025985%	190,539	265,371	198,089	30,701	29,963	-	714,664
2029	Capital City Lighthouse Charter School	0.039395%	283,767	397,218	356,901	174,331	66,151	-	1,278,368
2030	Ozark Montessori Academy Charter - Springdale	0.025993%	187,296	262,152	235,550	115,696	44,355	-	845,049
2031	Rockbridge Montessori Charter School	0.021942%	158,772	221,962	199,506	104,531	44,688	-	729,459
2032	Haas Hall Academy - Bentonville Charter	0.037489%	268,939	376,899	338,533	154,618	51,049	-	1,190,037
2033	Future School Of Ft. Smith Charter	0.016037%	119,313	165,496	149,084	110,120	68,251	-	612,264
2034	Arkansas Connections Academy Charter	0.019765%	147,054	203,974	183,746	135,723	84,119	-	754,615
4857	Arkansas Activities Association	0.036139%	56,696	160,769	122,098	28,020	49,946	-	417,529
6864	Arkansas Easter Seals	0.006498%	(34,486)	(15,772)	(14,321)	(10,809)	3,412	-	(71,976)
6870	Arkansas School Boards Association	0.001672%	1,940	6,754	5,069	750	1,936	-	16,449
6873	First Student	0.001909%	14,061	19,559	14,015	1,117	2,110	-	50,862
6875	Arkansas Association Educational Administrators	0.011786%	31,073	65,014	45,866	2,349	13,757	-	158,060
9492	Boston Mountain Educational Co-Op	0.074416%	124,658	338,963	261,655	70,369	107,111	-	902,757
1-005	University Of Arkansas - Monticello	0.036395%	(78,076)	26,736	4,909	(40,812)	26,774	-	(60,470)
1-006	University Of Arkansas - Pine Bluff	0.002685%	(34,009)	(26,276)	(24,338)	(16,961)	(2,349)	-	(103,934)
1-008	Arkansas School For The Blind	0.130137%	164,916	539,689	398,747	37,123	137,640	-	1,278,115
1-016	Arkansas School For The Deaf	0.194267%	17,526	576,980	388,519	(8,521)	239,093	-	1,213,597
1-017	Arkansas Department Of Education	0.703091%	231,158	2,255,934	1,487,291	(234,638)	703,640	-	4,443,384
1-025	Henderson State University	0.034497%	(256,511)	(157,165)	(140,897)	(92,247)	9,779	-	(637,040)

# Schedule of Deferred Resources by Employer by Year as of June 30, 2017

			Schedule of Deferred Inflows and Outflows							
Employer ID	Employer	Employer Allocation Percentage	2018	2019	2020	2021	2022	Thereafter	Total	
1-028	Arkansas State University- Beebe	0.057338%	\$ (127,772)	\$ 37,350	\$ (8,916)	\$ (115,918)	\$ 11,732	\$ -	\$ (203,523)	
1-029	Arkansas State University- Newport	0.039977%	30,109	145,236	103,905	10,762	51,029	-	341,041	
1-045	Arkansas Tech University	0.130040%	19,585	394,075	262,898	(42,683)	123,751	-	757,626	
1-051	Southern Arkansas University	0.096906%	45,348	324,421	237,718	22,445	110,272	-	740,204	
1-052	Arkansas State University- Mt. Home	0.006997%	(42,210)	(22,061)	(17,780)	(5,909)	7,877	-	(80,082)	
1-053	Arkansas State University	0.172000%	(214,743)	280,586	152,161	(120,825)	157,550	-	254,730	
1-054	University Of Central Arkansas	0.298749%	(243,749)	616,595	352,508	(244,238)	234,032	-	715,148	
1-115	Arkansas Department Of Career Education (Rehab)	0.320051%	529,450	1,451,139	1,056,337	96,068	360,782	-	3,493,775	
1-197	Southeast Arkansas College	0.078163%	103,398	328,495	229,644	(4,110)	79,185	-	736,613	
1-202	Arkansas Teacher Retirement System	0.143923%	180,303	594,776	437,857	48,122	163,628	-	1,424,686	
1-220	U Of A Community College - Morrilton	0.059946%	12,436	185,071	118,603	(26,563)	59,319	-	348,866	
1-224	Arkansas Educational Tv Network	0.139922%	102,493	505,444	354,270	(13,695)	136,289	-	1,084,801	
1-249	U Of A Community College - Hope	0.026149%	(65,454)	9,850	(2,549)	(29,556)	18,422	-	(69,286)	
1-254	Phillips Community College -U Of A	0.006524%	(72,529)	(53,742)	(67,881)	(62,726)	1,976	-	(254,903)	
1-256	University Of Arkansas - Fort Smith	0.021029%	(79,791)	(19,230)	(31,398)	(45,224)	13,072	-	(162,571)	
1-268	Southern Arkansas University Tech	0.056904%	(125,210)	38,663	(1,216)	(74,167)	44,041	-	(117,889)	
1-274	Crowleys Ridge Technical Institute	0.012235%	(52,907)	(17,671)	(25,288)	(35,080)	3,137	-	(127,809)	
1-290	Pulaski Technical College	0.195548%	1,646	564,789	381,010	(40,809)	203,020	-	1,109,655	
1-291	College Of The Ouachitas	0.059279%	1,902	172,616	127,979	37,253	93,601	-	433,351	
1-294	Arkansas Department Of Career Education (Workforce)	0.101520%	(90,480)	201,879	124,760	(48,551)	97,384	-	284,991	
1-295	Black River Technical College	0.043225%	16,965	141,445	99,801	3,293	49,855	-	311,360	
1-314	Ozarka College	0.020017%	(65,249)	(7,604)	(29,373)	(64,603)	2,055	-	(164,775)	
1-315	Rich Mountain Community College	0.031059%	(72,136)	17,309	(9,549)	(72,940)	572	-	(136,743)	
1-318	U Of A Community College - Batesville	0.038195%	(31,999)	77,997	41,522	(39,298)	26,957	-	75,180	
1-320	Phillips Community College - Dewitt	0.003371%	258	9,967	6,471	(1,703)	2,897	-	17,890	
1-321	Northwest Technical Institute	0.039799%	72,805	187,420	141,460	35,250	59,992	-	496,926	
1-327	Cossatot Community College - U Of A	0.035307%	(58,632)	43,047	14,141	(48,961)	20,021	-	(30,383)	
1-328	Arkansas Correctional School	0.181257%	205,243	727,231	543,135	80,369	214,943	-	1,770,921	
1-329	North Arkansas College	0.117882%	(94,589)	244,891	148,183	(70,197)	105,328	-	333,615	
1-330	National Park Community College	0.059567%	(128,900)	42,641	13,679	(51,433)	47,974	-	(76,039)	
1-331	East Arkansas Community College	0.040570%	25,271	142,105	98,131	(4,782)	41,810	-	302,534	
1-335	Arkansas Northeastern College	0.080724%	110,118	342,589	250,681	25,691	92,361	-	821,439	
1-344	South Arkansas Community College	0.050890%	(142,694)	3,861	(34,054)	(96,807)	29,994	-	(239,701)	
1-364	Arkansas State University- Mid South Cc	0.016210%	(72,930)	(26,249)	(41,464)	(50,498)	11,948	-	(179,193)	
1-386	Riverside Vocational Technical School	0.021885%	38,850	101,875	82,158	25,712	29,534	-	278,129	
1-388	Northwest Arkansas Community College	0.101993%	(64,764)	228,956	151,839	(37,726)	92,339	-	370,643	
1-389	University Of Arkansas - Fayetteville	0.032459%	(95,625)	(2,149)	(10,563)	(26,344)	29,656	-	(105,026)	
1-390	University Of Arkansas - Little Rock	0.012259%	(11,065)	24,238	12,306	(13,770)	8,336	-	20,045	
1-391	Arkansas Department Of Higher Education	0.017815%	59,291	110,596	92,514	47,881	40,207	-	350,489	
1-392	South Arkansas Developmental Center	0.112215%	106,277	429,434	306,465	5,604	115,607	-	963,388	
1-399	Arkansas School For Math, Sciences & Arts	0.022403%	(88,927)	(24,412)	(25,890)	(26,209)	17,696	-	(147,743)	
1-400	University Of Arkansas For Medical Sciences	0.008344%	(3,571)	20,458	11,475	(10,727)	3,317	-	20,951	
1-401	Arkansas Economic Development Commission	0.002157%	(13,606)	(7,393)	(8,069)	(5,695)	2,547	-	(32,215)	
1-402	University Of Arkansas Cooperative Extension	0.008029%	(20,093)	3,027	(661)	(6,580)	8,204	-	(16,103)	
1-403	Dhs-Divison Of Youth Services	0.006894%	(26,525)	(6,671)	(10,942)	(18,783)	673	-	(62,248)	
<b>TOTAL</b>			<b>100.00%</b>	<b>\$ 63,777,092</b>	<b>\$ 351,759,026</b>	<b>\$ 249,418,083</b>	<b>\$ 6,449,618</b>	<b>\$ 110,171,987</b>	<b>\$ -</b>	<b>\$ 781,575,806</b>

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