

Arkansas Teacher Retirement System

GASB Statement No. 68 – Employer Level Reporting

June 30, 2024





November 5, 2024

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 October 31, 2024.

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

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

This report is based upon information, furnished to us by the Retirement System staff, concerning retirement and ancillary benefits, active members, deferred vested members, retirees and beneficiaries, and financial data. If your understanding of this information is different, please let us know. In particular, for GASB Statement No. 68 purposes, ATRS provided the individual employer required and actual employer contribution amounts for the fiscal year ended June 30, 2024. We reviewed this information for internal consistency but did not audit it.

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

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

Please see the actuarial valuation report as of June 30, 2024 (available in November) for additional discussions of the nature of actuarial calculations and more information related to participant data, economic and demographic assumptions, and benefit provisions.

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

Respectfully submitted,
Gabriel, Roeder, Smith & Company



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Table of Contents

	<u>Page</u>
Section A	System Wide Results
	Executive Summary.....A-1
	Statement of Pension Expense under GASB Statement No. 68A-2
	Statement of Outflows and Inflows Arising from Current Reporting PeriodA-3
	Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods.....A-4
	Schedule of Changes in Net Pension Liability and Related Ratios Current PeriodA-5
Section B	Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2024 B-1
Section C	Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2024 C-1
Section D	Schedule of Deferred Resources by Employer by Year as of June 30, 2024.....D-1



SECTION A

SYSTEM WIDE RESULTS

Executive Summary as of June 30, 2024

	2024	2023	
Actuarial Valuation Date	June 30, 2024	June 30, 2023	
Measurement Date of the Net Pension Liability	June 30, 2024	June 30, 2023	
Employer's Fiscal Year Ending Date (Reporting Date)	June 30, 2024	June 30, 2023	
Membership			
Number of			
- Retirees and Beneficiaries ⁽¹⁾	56,177	54,646	
- Inactive, Nonretired Members	14,775	14,355	
- T-DROP Members	2,981	3,138	
- Active Members	68,265	68,249	
- Total	142,198	140,388	
Covered Payroll ⁽²⁾	\$ 3,611,533,918	\$ 3,492,029,158	
Net Pension Liability			
Total Pension Liability	\$ 26,639,296,570	\$ 25,864,207,765	
Plan Fiduciary Net Position	22,359,231,384	20,675,051,918	
Net Pension Liability	\$ 4,280,065,186	\$ 5,189,155,847	
Plan Fiduciary Net Position as a Percentage			
of Total Pension Liability	83.93%	79.94%	
Net Pension Liability as a Percentage			
of Covered Payroll	118.51%	148.60%	
Development of the Single Discount Rate			
Single Discount Rate	7.25%	7.25%	
Long-Term Expected Rate of Investment Return	7.25%	7.25%	
Long-Term Municipal Bond Rate ⁽³⁾	3.97%	3.86%	
Last year ending June 30 in the 2025 to 2124 projection period			
for which projected benefit payments are fully funded	2124	2123	
Total Pension Expense	\$ 690,761,593	\$ 955,794,042	
Deferred Outflows and Deferred Inflows of Resources by Source to be Recognized in Future Pension Expenses			
	Deferred Outflows	Deferred Inflows	Net Deferred
	of Resources	of Resources	Outflows/(Inflows)
	Net Difference		
Difference between expected and actual experience	\$ 124,825,978	\$ 3,004,985	\$ 121,820,993
Changes in assumptions	207,931,776	-	207,931,776
Net difference between projected and actual earnings			
on pension plan investments	1,255,825,208	1,728,508,006	(472,682,798)
Total	\$ 1,588,582,962	\$ 1,731,512,991	\$ (142,930,029)
			\$ 902,184,189

⁽¹⁾ Includes retirees who returned to work.

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

⁽³⁾ Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index" as of June 28, 2024 and June 30, 2023. In describing this index, Fidelity notes that the municipal curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.



Statement of Pension Expense under GASB Statement No. 68

Fiscal Years Ended June 30, 2024 and June 30, 2023

	2024	2023
A. Expense		
1. Service Cost	\$ 426,391,125	\$ 395,700,338
2. Interest on the Total Pension Liability	1,836,744,684	1,772,097,027
3. Current-Period Benefit Changes	-	-
4. Employee Contributions (made negative for addition here)	(211,036,048)	(200,610,721)
5. Projected Earnings on Plan Investments (made negative for addition here)	(1,472,528,024)	(1,401,505,109)
6. Pension Plan Administrative Expense	8,427,396	7,892,822
7. Other Changes in Plan Fiduciary Net Position	-	-
8. Recognition of Outflow (Inflow) of Resources due to differences between expected and actual experience in the measurement of the Total Pension Liability <i>Arising from Current Reporting Period</i>	(426,442)	33,588,530
9. Recognition of Outflow (Inflow) of Resources due to assumption changes <i>Arising from Current Reporting Period</i>	-	-
10. Recognition of Outflow (Inflow) of Resources due to the difference between projected and actual earnings on Pension Plan Investments <i>Arising from Current Reporting Period</i>	(188,058,511)	(58,160,831)
11. Increases/(Decreases) from Experience in the Current Reporting Period	\$ 399,514,180	\$ 549,002,056
12. Recognition of Outflow (Inflow) of Resources due to differences between expected and actual experience in the measurement of the Total Pension Liability <i>Arising from Prior Reporting Periods</i>	59,183,931	38,725,659
13. Recognition of Outflow (Inflow) of Resources due to assumption changes <i>Arising from Prior Reporting Periods</i>	169,878,901	169,878,901
14. Recognition of Outflow (Inflow) of Resources due to the difference between projected and actual earnings on Pension Plan Investments <i>Arising from Prior Reporting Periods</i>	62,184,581	198,187,426
15. Total Pension Expense/(Income)	\$ 690,761,593	\$ 955,794,042

Statement of Outflows and Inflows Arising from Current Reporting Period Fiscal Years Ended June 30, 2024 and June 30, 2023

	2024	2023
A. Outflows (Inflows) of Resources Due to Liabilities		
1. Difference between expected and actual experience of the Total Pension Liability (gains) or losses	\$ (2,059,205)	\$ 164,573,721
2. Assumption Changes (gains) or losses	\$ -	\$ -
3. Recognition period for Liabilities: Average of the expected remaining service lives of all employees (in years)	4.8288	4.8997
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	\$ (426,442)	\$ 33,588,530
5. Outflow (Inflow) of Resources to be recognized in the current pension expense for Assumption Changes	\$ -	\$ -
6. Outflow (Inflow) of Resources to be recognized in the current pension expense due to Liabilities	\$ (426,442)	\$ 33,588,530
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	\$ (1,632,763)	\$ 130,985,191
8. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses for Assumption Changes	\$ -	\$ -
9. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Liabilities	\$ (1,632,763)	\$ 130,985,191
B. Outflows (Inflows) of Resources Due to Assets		
1. Net difference between projected and actual earnings on pension plan investments (gains) or losses	\$ (940,292,553)	\$ (290,804,154)
2. Recognition period for Assets (in years)	5.0000	5.0000
3. Outflow (Inflow) of Resources to be recognized in the current pension expense due to Assets	\$ (188,058,511)	\$ (58,160,831)
4. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Assets	\$ (752,234,042)	\$ (232,643,323)



Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods Fiscal Year Ended June 30, 2024

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	\$ 233,762,219	\$ 5,125,829	\$ 228,636,390
2. Due to assets	922,136,885	1,048,010,815	(125,873,930)
3. Total	\$ 1,155,899,104	\$ 1,053,136,644	\$ 102,762,460

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	\$ 63,883,318	\$ 5,125,829	\$ 58,757,489
2. Assumption changes	169,878,901	-	169,878,901
3. Net difference between projected and actual earnings on pension plan investments	922,136,885	1,048,010,815	(125,873,930)
4. Total	\$ 1,155,899,104	\$ 1,053,136,644	\$ 102,762,460

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	\$ 124,825,978	\$ 3,004,985	\$ 121,820,993
2. Assumption changes	207,931,776	-	207,931,776
3. Net difference between projected and actual earnings on pension plan investments	1,255,825,208	1,728,508,006	(472,682,798)
4. Total	\$ 1,588,582,962	\$ 1,731,512,991	\$ (142,930,029)

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
2025	\$ (196,605,103)
2026	458,513,202
2027	(216,426,182)
2028	(188,411,946)
2029	-
Thereafter	-
Total	\$ (142,930,029)



Schedules of Required Supplementary Information

Schedule of Changes in Net Pension Liability and Related Ratios

Current Period

Fiscal Year Ended June 30, 2024

A. Total Pension Liability	
1. Service Cost	\$ 426,391,125
2. Interest on the Total Pension Liability	1,836,744,684
3. Changes of benefit terms	0
4. Difference between expected and actual experience of the Total Pension Liability	(2,059,205)
5. Changes of assumptions	0
6. Benefit payments, including refunds of employee contributions	(1,485,987,799)
7. Net change in Total Pension Liability	\$ 775,088,805
8. Total Pension Liability – Beginning	25,864,207,765
9. Total Pension Liability – Ending	<u><u>\$ 26,639,296,570</u></u>
B. Plan Fiduciary Net Position	
1. Contributions – employer	\$ 554,738,036
2. Contributions – employee	211,036,048
3. Net investment income	2,412,820,577
4. Benefit payments, including refunds of employee contributions	(1,485,987,799)
5. Pension Plan Administrative Expense	(8,427,396)
6. Other (Including Settlement)	-
7. Net change in Plan Fiduciary Net Position	\$ 1,684,179,466
8. Plan Fiduciary Net Position – Beginning	20,675,051,918
9. Plan Fiduciary Net Position – Ending	<u><u>\$ 22,359,231,384</u></u>
C. Net Pension Liability	<u><u>\$ 4,280,065,186</u></u>
D. Plan Fiduciary Net Position as a percentage of the Total Pension liability	83.93%
E. Covered-Employee Payroll⁽¹⁾	\$ 3,611,533,918
F. Net Pension Liability as a Percentage of Covered-Employee Payroll	118.51%

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



SECTION B

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

Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2024

Employer ID	Employer Name	Employer Contributions	Employer Allocation Percentage	Net Pension Liability		
				1% Decrease	Current Single	1% Increase
				6.25%	Discount Rate 7.25%	8.25%
106	COTTER PUBLIC SCHOOLS	\$ 722,732	0.130284%	\$ 9,916,883	\$ 5,576,220	\$ 1,977,854
108	ROGERS PUBLIC SCHOOLS	16,301,774	2.938644%	223,682,794	125,775,861	44,612,002
109	GRAVETTE SCHOOL DISTRICT	2,245,618	0.404807%	30,812,972	17,326,000	6,145,436
110	SILAM SPRINGS SCHOOL DISTRICT	4,788,770	0.863249%	65,708,518	36,947,613	13,105,114
111	HERMITAGE PUBLIC SCHOOL DISTRICT	487,468	0.087873%	6,688,726	3,761,042	1,334,021
113	WARREN SCHOOL DISTRICT	1,505,930	0.271467%	20,663,434	11,618,959	4,121,180
115	BERRYVILLE PUBLIC SCHOOLS	1,951,311	0.351754%	26,774,669	15,055,280	5,340,024
116	LAKESIDE SCHOOL DISTRICT	1,113,562	0.200737%	15,279,610	8,591,658	3,047,414
117	GURDON PUBLIC SCHOOLS	699,276	0.126055%	9,595,032	5,395,245	1,913,663
119	ARKADELPHIA PUBLIC SCHOOLS	1,695,208	0.305587%	23,260,590	13,079,329	4,639,165
121	WOODLAWN SCHOOL DISTRICT	550,994	0.099325%	7,560,397	4,251,179	1,507,870
123	MAGNOLIA SCHOOL DISTRICT	2,888,682	0.520729%	39,636,696	22,287,541	7,905,268
125	ALMA SCHOOL DISTRICT	3,190,090	0.575062%	43,772,429	24,613,046	8,730,111
126	MOUNTAINBURG PUBLIC SCHOOLS	685,425	0.123558%	9,404,970	5,288,374	1,875,757
129	GREENBRIER PUBLIC SCHOOLS	3,521,641	0.634830%	48,321,766	27,171,119	9,637,445
130	OZARK PUBLIC SCHOOLS	1,735,102	0.312779%	23,807,990	13,387,129	4,748,341
131	CUTTER MORNING STAR PUBLIC SCHOOLS	583,941	0.105264%	8,012,472	4,505,378	1,598,033
132	LAKESIDE SCHOOL DISTRICT	3,374,643	0.608331%	46,304,748	26,036,958	9,235,165
133	FOUNTAIN LAKE SCHOOL DISTRICT	1,614,894	0.291109%	22,158,571	12,459,668	4,419,375
134	HOT SPRINGS SCHOOL DISTRICT	4,421,154	0.796981%	60,664,324	34,111,285	12,099,084
135	JESSIEVILLE PUBLIC SCHOOL DISTRICT	836,452	0.150783%	11,477,275	6,453,622	2,289,064
136	LAKE HAMILTON SCHOOL DISTRICT	4,064,218	0.732637%	55,766,676	31,357,359	11,122,282
139	SHERIDAN SCHOOL DISTRICT	3,754,729	0.676847%	51,520,058	28,969,504	10,275,323
141	HOPE PUBLIC SCHOOLS	2,443,412	0.440462%	33,526,980	18,852,075	6,686,727
143	SPRING HILL SCHOOL DISTRICT	618,764	0.111542%	8,490,291	4,774,054	1,693,330
144	BISMARCK SCHOOL DISTRICT	962,440	0.173494%	13,205,998	7,425,675	2,633,846
145	MINERAL SPRINGS SCHOOL DISTRICT	651,890	0.117513%	8,944,833	5,029,641	1,783,986
150	JACKSON COUNTY SCHOOL DISTRICT	885,566	0.159637%	12,151,179	6,832,555	2,423,469
153	WHITE HALL SCHOOL DISTRICT	2,721,790	0.490644%	37,346,714	20,999,895	7,448,546
154	WATSON CHAPEL SCHOOL DISTRICT	1,776,255	0.320197%	24,372,671	13,704,647	4,860,962
159	DOLLARWAY SCHOOL DISTRICT	-	0.000000%	-	-	-
161	CLARKSVILLE SCHOOL DISTRICT	2,744,052	0.494657%	37,652,167	21,171,650	7,509,467
163	LAMAR SCHOOL DISTRICT	1,378,913	0.248570%	18,920,580	10,638,960	3,773,580
165	HOXIE PUBLIC SCHOOLS	763,775	0.137682%	10,480,048	5,892,885	2,090,174
172	LEE COUNTY SCHOOL DISTRICT	924,639	0.166680%	12,687,324	7,134,027	2,530,400
178	ASHDOWN SCHOOL DISTRICT	1,354,746	0.244214%	18,588,985	10,452,506	3,707,446
180	BOONEVILLE SCHOOL DISTRICT	1,330,027	0.239758%	18,249,800	10,261,783	3,639,798
181	MAGAZINE SCHOOL DISTRICT	558,324	0.100647%	7,660,981	4,307,736	1,527,930
182	FLIPPIN SCHOOL DISTRICT	929,303	0.167521%	12,751,319	7,170,011	2,543,163
184	TEXARKANA SCHOOL DISTRICT	4,664,556	0.840857%	64,004,137	35,989,248	12,765,187
185	OSCEOLA SCHOOL DISTRICT	1,319,204	0.237807%	18,101,301	10,178,283	3,610,181
186	MOUNT IDA PUBLIC SCHOOLS	530,835	0.095691%	7,283,783	4,095,639	1,452,701
188	PRESCOTT PUBLIC SCHOOLS	996,204	0.179581%	13,669,288	7,686,181	2,726,246
192	PERRYVILLE SCHOOL DISTRICT	876,003	0.157913%	12,019,968	6,758,776	2,397,300
195	MARVELL - ELAINE SCHOOL DISTRICT	316,095	0.056981%	4,337,259	2,438,822	865,037
196	HELENA-WEST HELENA SCHOOLS	1,266,922	0.228382%	17,383,918	9,774,902	3,467,104
197	KIRBY SCHOOL DISTRICT	440,412	0.079391%	6,043,061	3,397,987	1,205,247
203	MARKED TREE SCHOOL DISTRICT	592,331	0.106777%	8,127,599	4,570,113	1,620,994
208	MENA PUBLIC SCHOOLS	1,638,597	0.295382%	22,483,802	12,642,544	4,484,240
209	RUSSELLVILLE SCHOOL DISTRICT	6,148,164	1.108300%	84,361,279	47,435,980	16,825,280



Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2024

Employer ID	Employer Name	Employer Contributions	Employer Allocation Percentage	Net Pension Liability		
				1% Decrease	Current Single	1% Increase
				6.25%	Discount Rate 7.25%	8.25%
210	LITTLE ROCK SCHOOL DISTRICT	\$ 30,167,994	5.438241%	\$ 413,946,433	\$ 232,760,277	\$ 82,558,782
211	PULASKI COUNTY SPECIAL SCHOOL DISTRICT	16,017,035	2.887315%	219,775,786	123,578,968	43,832,776
212	NORTH LITTLE ROCK SCHOOL DISTRICT	9,844,821	1.774679%	135,084,512	75,957,433	26,941,681
213	FORREST CITY SCHOOL DISTRICT	2,026,499	0.365307%	27,806,362	15,635,396	5,545,788
214	BAUXITE SCHOOL DISTRICT	1,358,685	0.244924%	18,643,034	10,482,897	3,718,226
215	BENTON SCHOOL DISTRICT	5,231,066	0.942980%	71,777,432	40,360,137	14,315,517
216	BRYANT PUBLIC SCHOOLS	9,650,883	1.739719%	132,423,412	74,461,108	26,410,943
219	LAVACA PUBLIC SCHOOLS	828,747	0.149394%	11,371,544	6,394,170	2,267,977
221	GREENWOOD SCHOOL DISTRICT	3,855,751	0.695058%	52,906,221	29,748,938	10,551,784
222	MANSFIELD SCHOOL DISTRICT	895,302	0.161392%	12,284,781	6,907,679	2,450,116
224	DEQUEEN PUBLIC SCHOOLS	2,422,929	0.436770%	33,245,925	18,694,039	6,630,672
227	STRONG-HUTTIG SCHOOL DISTRICT	407,564	0.073470%	5,592,341	3,144,549	1,115,354
228	JUNCTION CITY SCHOOL DISTRICT	731,931	0.131942%	10,043,107	5,647,195	2,003,029
230	SHIRLEY SCHOOL DISTRICT	389,149	0.070150%	5,339,665	3,002,470	1,064,960
232	PRAIRIE GROVE SCHOOL DISTRICT	1,967,075	0.354595%	26,990,976	15,176,908	5,383,165
233	FAYETTEVILLE PUBLIC SCHOOLS	13,525,965	2.438262%	185,594,868	104,359,187	37,015,626
234	FARMINGTON PUBLIC SCHOOLS	2,392,946	0.431365%	32,834,510	18,462,702	6,548,618
235	ELKINS SCHOOL DISTRICT	1,331,539	0.240030%	18,270,545	10,273,448	3,643,935
237	LINCOLN CONSOLIDATED SCHOOL DISTRICT	1,183,891	0.213414%	16,244,620	9,134,279	3,239,878
238	GREENLAND SCHOOL DISTRICT	908,664	0.163801%	12,468,122	7,010,771	2,486,682
239	SPRINGDALE PUBLIC SCHOOLS	25,650,577	4.623908%	351,961,258	197,906,283	70,196,264
240	WEST FORK SCHOOL DISTRICT	967,012	0.174319%	13,268,739	7,460,954	2,646,359
242	MC CRORY SCHOOL DISTRICT	589,986	0.106354%	8,095,420	4,552,020	1,614,576
245	DANVILLE PUBLIC SCHOOLS	871,824	0.157160%	11,962,629	6,726,534	2,385,865
246	DARDANELLE PUBLIC SCHOOLS	2,155,784	0.388613%	29,580,332	16,632,892	5,899,595
250	COSSATOT RIVER SCHOOL DISTRICT	1,007,248	0.181572%	13,820,826	7,771,391	2,756,469
251	SOUTH PIKE COUNTY SCHOOL DISTRICT	762,421	0.137438%	10,461,469	5,882,438	2,086,468
330	MONTICELLO SCHOOL DISTRICT	1,832,600	0.330354%	25,145,795	14,139,371	5,015,157
331	MAMMOTH SPRING SCHOOL DISTRICT	571,482	0.103018%	7,841,525	4,409,255	1,563,938
333	BATESVILLE SCHOOL DISTRICT	3,604,710	0.649804%	49,461,586	27,812,035	9,864,775
335	HACKETT SCHOOL DISTRICT	865,188	0.155963%	11,871,568	6,675,331	2,367,703
336	BEEBE PUBLIC SCHOOL DISTRICT	3,282,669	0.591751%	45,042,742	25,327,338	8,983,467
337	BALD KNOB PUBLIC SCHOOLS	1,093,212	0.197068%	15,000,379	8,434,648	2,991,723
350	FORT SMITH PUBLIC SCHOOLS	16,283,851	2.935413%	223,436,866	125,637,577	44,562,954
351	EL DORADO PUBLIC SCHOOLS	4,215,863	0.759974%	57,847,445	32,527,367	11,537,277
360	HEBER SPRINGS SCHOOL DISTRICT	1,518,383	0.273712%	20,834,307	11,715,040	4,155,260
365	BARTON-LEXA SCHOOL DISTRICT	714,353	0.128773%	9,801,904	5,511,568	1,954,923
375	EARLE SCHOOL DISTRICT	460,424	0.082998%	6,317,648	3,552,386	1,260,012
376	WEST MEMPHIS SCHOOL DISTRICT	4,835,627	0.871696%	66,351,466	37,309,140	13,233,346
384	HAMBURG SCHOOL DISTRICT	1,738,397	0.313373%	23,853,196	13,412,548	4,757,357
385	BENTONVILLE PUBLIC SCHOOLS	20,730,001	3.736899%	284,444,176	159,941,722	56,730,444
386	PARIS SCHOOL DISTRICT	1,206,078	0.217414%	16,549,053	9,305,461	3,300,595
393	CORNING SCHOOL DISTRICT	787,413	0.141943%	10,804,397	6,075,265	2,154,863
394	JONESBORO PUBLIC SCHOOLS	7,122,251	1.283894%	97,727,096	54,951,521	19,491,000
395	SLOAN-HENDRIX SCHOOL DISTRICT	738,347	0.133098%	10,131,140	5,696,696	2,020,587
396	CAMDEN-FAIRVIEW SCHOOL DISTRICT	2,442,641	0.440323%	33,516,398	18,846,125	6,684,616
404	LONOKE SCHOOL DISTRICT	1,615,142	0.291154%	22,161,977	12,461,583	4,420,055
416	CROSSETT SCHOOL DISTRICT	1,509,685	0.272144%	20,714,963	11,647,933	4,131,458
434	RIVERVIEW SCHOOL DISTRICT	1,203,320	0.216917%	16,511,213	9,284,183	3,293,048
443	SEARCY SCHOOL DISTRICT	3,769,214	0.679458%	51,718,812	29,081,263	10,314,963



Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2024

Employer ID	Employer Name	Employer Contributions	Employer Allocation Percentage	Net Pension Liability		
				1% Decrease	Current Single	1% Increase
				6.25%	Discount Rate 7.25%	8.25%
451	HARRISON SCHOOL DISTRICT	\$ 3,089,404	0.556912%	\$ 42,390,878	\$ 23,836,206	\$ 8,454,570
453	HARRISBURG SCHOOL DISTRICT	1,370,463	0.247047%	18,804,643	10,573,769	3,750,457
458	HARMONY GROVE SCHOOL DISTRICT	923,452	0.166466%	12,671,039	7,124,870	2,527,152
463	CLARENDON SCHOOL DISTRICT	593,516	0.106990%	8,143,857	4,579,255	1,624,236
471	NORFORK SCHOOL DISTRICT	515,378	0.092905%	7,071,692	3,976,382	1,410,401
479	CONWAY PUBLIC SCHOOLS	10,544,700	1.900843%	144,687,809	81,357,325	28,856,993
480	CHARLESTON PUBLIC SCHOOLS	863,651	0.155686%	11,850,478	6,663,472	2,363,497
484	HARMONY GROVE SCHOOL DISTRICT	1,150,848	0.207458%	15,791,220	8,879,334	3,149,451
486	PALESTINE-WHEATLEY SCHOOL DISTRICT	758,210	0.136679%	10,403,686	5,849,948	2,074,944
493	HAZEN SCHOOL DISTRICT	605,459	0.109143%	8,307,736	4,671,404	1,656,921
501	MAYNARD SCHOOL DISTRICT	595,777	0.107398%	8,174,885	4,596,702	1,630,425
502	WEST SIDE SCHOOL DISTRICT	695,763	0.125422%	9,546,832	5,368,142	1,904,050
503	MALVERN SCHOOL DISTRICT	2,223,332	0.400790%	30,507,183	17,154,056	6,084,449
512	GLEN ROSE SCHOOL DISTRICT	968,872	0.174654%	13,294,254	7,475,301	2,651,448
513	WALDRON PUBLIC SCHOOLS	1,667,055	0.300512%	22,874,291	12,862,114	4,562,121
515	NASHVILLE SCHOOL DISTRICT	1,773,382	0.319679%	24,333,248	13,682,479	4,853,100
521	HAMPTON SCHOOL DISTRICT	608,328	0.109660%	8,347,095	4,693,535	1,664,771
530	MOUNTAIN VIEW SCHOOL DISTRICT	1,866,569	0.336478%	25,611,899	14,401,460	5,108,118
531	DREW CENTRAL SCHOOL DISTRICT	1,220,567	0.220026%	16,747,857	9,417,247	3,340,245
535	MAYFLOWER SCHOOL DISTRICT	1,008,187	0.181741%	13,833,721	7,778,641	2,759,041
536	SOUTHSIDE BEE BRANCH SCHOOL DISTRICT	718,115	0.129451%	9,853,530	5,540,597	1,965,219
538	GENTRY PUBLIC SCHOOLS	1,888,245	0.340385%	25,909,319	14,568,697	5,167,436
539	FORDYCE PUBLIC SCHOOLS	805,536	0.145210%	11,053,063	6,215,089	2,204,458
545	NEWPORT SPECIAL SCHOOL DISTRICT	1,392,318	0.250987%	19,104,524	10,742,391	3,810,267
547	DECATUR PUBLIC SCHOOLS	676,769	0.121998%	9,286,197	5,221,588	1,852,068
548	SCRANTON SCHOOL DISTRICT	456,646	0.082317%	6,265,813	3,523,239	1,249,673
552	CEDARVILLE PUBLIC SCHOOL DISTRICT	910,918	0.164207%	12,499,045	7,028,159	2,492,849
555	CONCORD SCHOOL DISTRICT	549,019	0.098969%	7,533,303	4,235,943	1,502,466
558	POCAHONTAS PUBLIC SCHOOLS	1,715,180	0.309187%	23,534,633	13,233,421	4,693,821
560	VAN BUREN SCHOOL DISTRICT	5,948,346	1.072280%	81,619,499	45,894,289	16,278,450
564	COUNTY LINE PUBLIC SCHOOLS	538,634	0.097097%	7,390,802	4,155,816	1,474,045
565	SALEM SCHOOL DISTRICT	780,973	0.140782%	10,716,032	6,025,578	2,137,239
566	DIERKS PUBLIC SCHOOLS	573,018	0.103295%	7,862,601	4,421,106	1,568,142
569	POTTSVILLE SCHOOL DISTRICT	1,774,663	0.319910%	24,350,818	13,692,359	4,856,604
571	PIGGOTT SCHOOL DISTRICT	819,926	0.147804%	11,250,515	6,326,116	2,243,838
583	HECTOR SCHOOL DISTRICT	658,283	0.118665%	9,032,544	5,078,960	1,801,479
586	BLYTHEVILLE PUBLIC SCHOOLS	1,536,608	0.276997%	21,084,376	11,855,653	4,205,134
592	BEARDEN SCHOOL DISTRICT	552,807	0.099652%	7,585,280	4,265,170	1,512,832
593	PINE BLUFF SCHOOL DISTRICT	4,006,908	0.722306%	54,980,297	30,915,182	10,965,444
597	MARMADUKE SCHOOL DISTRICT	746,910	0.134642%	10,248,636	5,762,764	2,044,020
601	FOUKE SCHOOL DISTRICT	1,131,371	0.203947%	15,523,973	8,729,063	3,096,150
602	HORATIO SCHOOL DISTRICT	764,494	0.137812%	10,489,917	5,898,434	2,092,142
606	ENGLAND PUBLIC SCHOOL DISTRICT	772,310	0.139221%	10,597,156	5,958,734	2,113,530
607	JASPER SCHOOL DISTRICT	1,167,354	0.210433%	16,017,705	9,006,686	3,194,622
608	TRUMANN SCHOOL DISTRICT	1,400,572	0.252474%	19,217,775	10,806,071	3,832,854
622	CARLISLE SCHOOL DISTRICT	760,109	0.137021%	10,429,741	5,864,598	2,080,141
623	BRADFORD SCHOOL DISTRICT	489,871	0.088307%	6,721,705	3,779,585	1,340,598
625	HUNTSVILLE SCHOOL DISTRICT	2,293,642	0.413464%	31,471,922	17,696,525	6,276,859
626	YELLVILLE-SUMMIT PUBLIC SCHOOL	1,046,969	0.188732%	14,365,853	8,077,856	2,865,171
629	BROOKLAND PUBLIC SCHOOLS	2,978,754	0.536966%	40,872,611	22,982,491	8,151,762



Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2024

Employer ID	Employer Name	Employer Contributions	Employer Allocation Percentage	Net Pension Liability		
				1% Decrease	Current Single	1% Increase
				6.25%	Discount Rate 7.25%	8.25%
630	BRINKLEY PUBLIC SCHOOLS	\$ 515,436	0.092915%	\$ 7,072,489	\$ 3,976,830	\$ 1,410,559
637	BAY SCHOOL DISTRICT	603,187	0.108734%	8,276,557	4,653,872	1,650,703
645	FOREMAN PUBLIC SCHOOLS	535,866	0.096598%	7,352,824	4,134,461	1,466,470
651	QUITMAN PUBLIC SCHOOLS	778,560	0.140347%	10,682,918	6,006,958	2,130,635
656	WYNNE PUBLIC SCHOOLS	2,586,629	0.466279%	35,492,108	19,957,058	7,078,658
657	DUMAS PUBLIC SCHOOLS	1,337,699	0.241141%	18,355,073	10,320,978	3,660,794
658	MANILA PUBLIC SCHOOLS	1,057,337	0.190601%	14,508,123	8,157,854	2,893,546
662	CLINTON PUBLIC SCHOOLS	1,416,930	0.255423%	19,442,232	10,932,283	3,877,620
667	GREENE COUNTY TECH SCHOOL DISTRICT	3,778,072	0.681055%	51,840,351	29,149,604	10,339,203
674	AUGUSTA PUBLIC SCHOOLS	499,723	0.090083%	6,856,884	3,855,596	1,367,559
675	GREEN FOREST PUBLIC SCHOOLS	1,542,057	0.277979%	21,159,148	11,897,697	4,220,047
676	EAST END SCHOOL DISTRICT	667,339	0.120298%	9,156,815	5,148,837	1,826,264
677	DOVER SCHOOL DISTRICT	1,294,572	0.233366%	17,763,315	9,988,235	3,542,772
682	MOUNTAIN HOME PUBLIC SCHOOLS	3,836,555	0.691598%	52,642,820	29,600,829	10,499,250
687	STAR CITY SCHOOL DISTRICT	1,329,007	0.239574%	18,235,807	10,253,915	3,637,007
693	ATKINS PUBLIC SCHOOLS	1,007,508	0.181619%	13,824,394	7,773,396	2,757,181
696	DES ARC SCHOOL DISTRICT	637,996	0.115008%	8,754,179	4,922,437	1,745,961
698	VILONIA SCHOOL DISTRICT	2,989,433	0.538891%	41,019,133	23,064,880	8,180,985
702	NETTLETON PUBLIC SCHOOLS	4,383,731	0.790234%	60,150,826	33,822,548	11,996,670
704	OMAHA SCHOOL DISTRICT	457,158	0.082410%	6,272,840	3,527,190	1,251,075
705	CABOT PUBLIC SCHOOLS	10,761,238	1.939877%	147,659,009	83,028,018	29,449,579
714	MARION SCHOOL DISTRICT	3,895,380	0.702202%	53,449,979	30,054,690	10,660,232
715	MCGEHEE PUBLIC SCHOOLS	1,229,088	0.221562%	16,864,780	9,482,993	3,363,565
719	CAVE CITY SCHOOL DISTRICT	1,257,846	0.226746%	17,259,382	9,704,875	3,442,266
724	PANGBURN SCHOOL DISTRICT	897,586	0.161804%	12,316,119	6,925,300	2,456,366
727	CALICO ROCK SCHOOL DISTRICT	465,949	0.083994%	6,393,462	3,595,016	1,275,132
731	DEWITT SCHOOL DISTRICT	1,194,555	0.215337%	16,390,941	9,216,555	3,269,061
735	ALPENA SCHOOL DISTRICT	481,746	0.086842%	6,610,212	3,716,894	1,318,362
736	MAGNET COVE SCHOOL DISTRICT	705,433	0.127165%	9,679,516	5,442,750	1,930,513
746	STUTTGART SCHOOL DISTRICT	1,595,048	0.287532%	21,886,262	12,306,550	4,365,065
747	VALLEY SPRINGS PUBLIC SCHOOLS	888,430	0.160153%	12,190,484	6,854,656	2,431,309
750	OUACHITA PUBLIC SCHOOLS	495,396	0.089303%	6,797,522	3,822,217	1,355,719
753	GOSNELL PUBLIC SCHOOLS	1,130,758	0.203836%	15,515,561	8,724,332	3,094,472
756	MULBERRY-PLEASANT VIEW BI-COUNTY PUBLIC SCHOOLS	569,217	0.102610%	7,810,444	4,391,778	1,557,740
757	POYEN SCHOOL DISTRICT	472,570	0.085188%	6,484,308	3,646,098	1,293,251
765	EUREKA SPRINGS PUBLIC SCHOOLS	812,603	0.146484%	11,150,030	6,269,614	2,223,797
771	SOUTHSIDE SCHOOL DISTRICT	1,972,475	0.355569%	27,065,070	15,218,571	5,397,943
779	MELBOURNE PUBLIC SCHOOL DISTRICT	835,454	0.150603%	11,463,577	6,445,919	2,286,332
780	WONDERVIEW SCHOOL DISTRICT	505,060	0.091045%	6,930,125	3,896,779	1,382,166
794	VIOLA SCHOOL DISTRICT	504,942	0.091023%	6,928,496	3,895,863	1,381,841
795	NEMO VISTA SCHOOL DISTRICT	561,807	0.101274%	7,708,768	4,334,606	1,537,461
813	BLEVINS SCHOOL DISTRICT	518,955	0.093550%	7,120,778	4,003,983	1,420,190
820	PARKERS CHAPEL SCHOOL DISTRICT	739,811	0.133362%	10,151,227	5,707,990	2,024,593
847	ROSE BUD SCHOOL DISTRICT	815,932	0.147084%	11,195,708	6,295,298	2,232,907
863	VALLEY VIEW PUBLIC SCHOOLS	2,829,895	0.510132%	38,830,058	21,833,972	7,744,389
872	SMACKOVER-NORPHLET SCHOOL DISTRICT	1,216,667	0.219323%	16,694,351	9,387,161	3,329,574
873	GENOA CENTRAL SCHOOL DISTRICT	1,105,781	0.199334%	15,172,836	8,531,620	3,026,118
956	BERGMAN PUBLIC SCHOOLS	1,040,058	0.187486%	14,271,028	8,024,537	2,846,259
957	LEAD HILL SCHOOL DISTRICT	423,863	0.076408%	5,815,985	3,270,303	1,159,958
958	DERMOTT SCHOOL DISTRICT	474,152	0.085473%	6,506,023	3,658,308	1,297,582



Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2024

Employer ID	Employer Name	Employer Contributions	Employer Allocation Percentage	Net Pension Liability		
				1% Decrease	Current Single Discount Rate	1% Increase
				6.25%	7.25%	8.25%
963	GUY-PERKINS SCHOOL DISTRICT	\$ 420,181	0.075744%	\$ 5,765,464	\$ 3,241,895	\$ 1,149,882
964	MT. VERNON-ENOLA SCHOOL DISTRI	541,008	0.097525%	7,423,379	4,174,134	1,480,542
965	MOUNTAIN PINE SCHOOL DISTRICT	733,054	0.132144%	10,058,512	5,655,858	2,006,101
973	ARMOREL SCHOOL DISTRICT	482,791	0.087030%	6,624,561	3,724,962	1,321,223
987	WHITE COUNTY CENTRAL SCHOOLS	841,404	0.151676%	11,545,226	6,491,830	2,302,616
1000	LAFAYETTE COUNTY SCHOOL DISTRICT	649,951	0.117164%	8,918,229	5,014,681	1,778,680
1001	CEDAR RIDGE SCHOOL DISTRICT	874,409	0.157626%	11,998,091	6,746,474	2,392,937
1002	CLEVELAND COUNTY SCHOOL DISTRICT	946,141	0.170556%	12,982,361	7,299,925	2,589,243
1003	DEER/ MT. JUDEA SCHOOL DISTRICT	432,336	0.077935%	5,932,251	3,335,679	1,183,147
1004	EMERSON-TAYLOR-BRADLEY SCHOOL	1,171,806	0.211236%	16,078,794	9,041,036	3,206,805
1005	HILLCREST SCHOOL DISTRICT	516,073	0.093030%	7,081,238	3,981,749	1,412,305
1006	OUACHITA RIVER SCHOOL DISTRICT	781,785	0.140929%	10,727,171	6,031,841	2,139,461
1008	OZARK MOUNTAIN SCHOOL DISTRICT	631,063	0.113759%	8,659,052	4,868,947	1,726,989
1009	TWO RIVERS SCHOOL DISTRICT	854,609	0.154056%	11,726,408	6,593,708	2,338,752
1010	SEARCY COUNTY SCHOOL DISTRICT	940,458	0.169532%	12,904,379	7,256,076	2,573,690
1011	LAWRENCE COUNTY SCHOOL DISTRICT	964,258	0.173822%	13,230,946	7,439,703	2,638,822
1045	HIGHLAND PUBLIC SCHOOL DISTRICT	1,853,489	0.334120%	25,432,427	14,300,543	5,072,323
1074	CROSS COUNTY SCHOOL DISTRICT	682,104	0.122960%	9,359,407	5,262,754	1,866,670
1091	WESTSIDE CONSOLIDATED SCHOOL DISTRICT	1,716,599	0.309443%	23,554,104	13,244,370	4,697,705
1092	PEA RIDGE SCHOOL DISTRICT	2,553,233	0.460259%	35,033,867	19,699,391	6,987,265
1093	JACKSONVILLE NORTH PULASKI SCHOOL DISTRICT	4,982,859	0.898236%	68,371,695	38,445,107	13,636,267
1114	RIVERCREST SCHOOL DISTRICT	1,255,020	0.226237%	17,220,603	9,683,070	3,434,531
1165	CADDO HILLS SCHOOL DISTRICT	617,438	0.111303%	8,472,104	4,763,827	1,689,703
1293	SOUTH CONWAY COUNTY SCHOOL DISTRICT	2,336,239	0.421143%	32,056,423	18,025,187	6,393,434
1307	SOUTHWEST ARKANSAS EDUCATION CO-OP	450,894	0.081280%	6,186,884	3,478,858	1,233,932
1308	SOUTHEAST ARKANSAS EDUCATION SERVICE CO-OP	1,148,757	0.207081%	15,762,533	8,863,204	3,143,729
1321	WESTSIDE SCHOOL DISTRICT	659,953	0.118967%	9,055,467	5,091,850	1,806,051
1330	GUY FENTER EDUCATION SERVICE CO-OP	711,462	0.128252%	9,762,237	5,489,263	1,947,011
1332	NORTHCENTRAL ARKANSAS EDUCATION SERVICE CO-OP	425,767	0.076751%	5,842,103	3,284,989	1,165,168
1333	BUFFALO ISLAND CENTRAL SCHOOL DISTRICT	773,381	0.139414%	10,611,851	5,966,998	2,116,461
1335	RECTOR SCHOOL DISTRICT	697,339	0.125706%	9,568,447	5,380,296	1,908,361
1336	OZARKS UNLIMITED RESOURCE EDUCATIONAL SERVICE CO-OP	740,910	0.133560%	10,166,300	5,716,466	2,027,599
1337	NORTHEAST ARKANSAS EDUCATION CO-OP	541,195	0.097559%	7,425,947	4,175,578	1,481,054
1338	DAWSON EDUCATION SERVICE CO-OP	2,952,383	0.532212%	40,510,762	22,779,025	8,079,594
1339	ARCH FORD EDUCATION SERVICE CO-OP	2,449,104	0.441488%	33,605,077	18,895,988	6,702,303
1342	WESTERN YELL COUNTY SCHOOL DISTRICT	398,021	0.071749%	5,461,392	3,070,917	1,089,237
1343	NEVADA SCHOOL DISTRICT	532,969	0.096076%	7,313,065	4,112,105	1,458,541
1344	PARAGOULD SCHOOL DISTRICT	3,397,892	0.612522%	46,623,759	26,216,337	9,298,790
1345	WILBUR D MILLS EDUCATION SERVICE CO-OP	643,362	0.115976%	8,827,814	4,963,841	1,760,647
1346	IZARD COUNTY CONSOLIDATED SCHOOL DISTRICT	708,940	0.127797%	9,727,632	5,469,805	1,940,110
1347	MIDLAND SCHOOL DISTRICT	635,332	0.114528%	8,717,629	4,901,885	1,738,672
1348	RIVERSIDE SCHOOL DISTRICT	755,505	0.136191%	10,366,571	5,829,078	2,067,542
1349	ARKANSAS RIVER EDUCATION SERVICE CO-OP	902,051	0.162608%	12,377,380	6,959,747	2,468,584
1350	GREAT RIVERS EDUCATION SERVICE CO-OP	330,663	0.059607%	4,537,153	2,551,221	904,904
1351	NORTHWEST ARKANSAS EDUCATION SERVICE CO-OP	724,141	0.130538%	9,936,214	5,587,090	1,981,710
1353	DEQUEEN-MENA EDUCATION SERVICE	845,006	0.152325%	11,594,644	6,519,618	2,312,472
1354	CROWLEY'S RIDGE EDUCATIONAL SERVICE CO-OP	876,124	0.157935%	12,021,627	6,759,708	2,397,631
1355	SOUTH CENTRAL SERVICE CO-OP	383,383	0.069111%	5,260,546	2,957,982	1,049,180
1359	CONWAY VOCATIONAL CENTER	272,255	0.049078%	3,735,711	2,100,574	745,062
1362	JONESBORO VOCATIONAL CENTER	181,954	0.032800%	2,496,661	1,403,862	497,942



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				6.25%	7.25%	8.25%
1363	MONTICELLO VOCATIONAL CENTER	\$ 74,437	0.013418%	\$ 1,021,378	\$ 574,316	\$ 203,707
1364	EAST POINSETT COUNTY SCHOOL DISTRICT	631,643	0.113863%	8,667,005	4,873,419	1,728,575
1365	NORTH CENTRAL CAREER CENTER	27,334	0.004927%	375,058	210,894	74,803
1366	RIVER VALLEY CAREER ACADEMY	-	0.000000%	-	-	-
1371	METROPOLITAN VOCATIONAL CENTER	292,628	0.052751%	4,015,264	2,257,766	800,817
1372	TEXARKANA CAREER AND TECHNOLOGICAL CENTER	-	0.000000%	-	-	-
1373	WARREN VOCATIONAL CENTER	95,042	0.017133%	1,304,102	733,291	260,094
1991	CENTERPOINT SCHOOL DISTRICT	1,084,044	0.195416%	14,874,583	8,363,913	2,966,634
2000	ARKANSAS ARTS ACADEMY CHARTER	1,019,509	0.183782%	13,989,072	7,865,994	2,790,025
2001	ACADEMICS PLUS CHARTER SCHOOL	1,570,713	0.283145%	21,552,346	12,118,790	4,298,468
2002	KIPP DELTA COLLEGE PREPARATORY CHARTER	1,334,132	0.240498%	18,306,129	10,293,456	3,651,032
2003	IMBODEN AREA CHARTER SCHOOL	85,120	0.015344%	1,167,962	656,740	232,942
2006	HAAS HALL ACADEMY CHARTER - FAYETTEVILLE	1,058,620	0.190832%	14,525,720	8,167,749	2,897,055
2007	LISA ACADEMY CHARTER	3,794,369	0.683993%	52,063,971	29,275,344	10,383,803
2008	ARKANSAS VIRTUAL ACADEMY CHARTER	1,434,298	0.258554%	19,680,538	11,066,281	3,925,149
2012	COVENANT KEEPERS CHARTER SCHOOL	-	0.000000%	-	-	-
2016	E-STEM PUBLIC CHARTER SCHOOL	2,587,454	0.466428%	35,503,440	19,963,430	7,080,918
2019	LITTLE ROCK PREPARATORY ACADEMY	-	0.000000%	-	-	-
2020	JACKSONVILLE LIGHTHOUSE CHARTER SCHOOL	756,935	0.136449%	10,386,192	5,840,111	2,071,455
2022	PINE BLUFF LIGHTHOUSE CHARTER SCHOOL	-	0.000000%	-	-	-
2023	SIA TECH LITTLE ROCK CHARTER	295,527	0.053273%	4,055,031	2,280,126	808,748
2024	NORTHWEST ARKANSAS CLASSICAL ACADEMY CHARTER	1,128,366	0.203405%	15,482,730	8,705,872	3,087,924
2025	PREMIER HIGH SCHOOL OF LITTLE ROCK CHARTER	196,460	0.035415%	2,695,698	1,515,779	537,638
2026	QUEST MIDDLE CHARTER SCHOOL - PINE BLUFF	-	0.000000%	-	-	-
2027	EXALT ACADEMY CHARTER SCHOOL	636,807	0.114794%	8,737,874	4,913,269	1,742,709
2028	QUEST MIDDLE CHARTER SCHOOL - WEST LITTLE ROCK	-	0.000000%	-	-	-
2029	CAPITAL CITY LIGHTHOUSE CHARTER SCHOOL	-	0.000000%	-	-	-
2030	OZARK MONTESSORI ACADEMY CHARTER - SPRINGDALE	-	0.000000%	-	-	-
2031	ROCKBRIDGE MONTESSORI CHARTER SCHOOL	-	0.000000%	-	-	-
2032	HAAS HALL ACADEMY - BENTONVILLE CHARTER	-	0.000000%	-	-	-
2033	FUTURE SCHOOL OF FT. SMITH CHARTER	274,502	0.049483%	3,766,544	2,117,911	751,211
2034	ARKANSAS CONNECTIONS ACADEMY CHARTER	1,230,000	0.221726%	16,877,297	9,490,031	3,366,061
2035	THE EXCEL CENTER CHARTER AT GOODWILL	182,437	0.032887%	2,503,292	1,407,590	499,264
2036	FRIENDSHIP ASPIRE ACADEMY - PINE BLUFF	1,423,184	0.256551%	19,528,052	10,980,538	3,894,736
2037	SOUTHEAST ARKANSAS PREPARTORY HIGH SCHOOL	-	0.000000%	-	-	-
2038	SCHOLARMADE ACHIEVEMENT PLACE	374,157	0.067447%	5,133,945	2,886,795	1,023,930
2039	FRIENDSHIP ASPIRE ACADEMY - LITTLE ROCK	-	0.000000%	-	-	-
2040	PREMIER HIGH SCHOOL OF NORTH LITTLE ROCK CHARTER	92,085	0.016600%	1,263,527	710,476	252,002
2041	HOPE ACADEMY OF NORTHWEST ARKANSAS	114,427	0.020627%	1,570,090	882,855	313,144
2042	FRIENDSHIP ASPIRE - SOUTHEAST PINE BLUFF	-	0.000000%	-	-	-
2043	WESTWIND SCHOOL FOR PERFORMING ARTS	72,411	0.013053%	993,578	558,685	198,162
2044	PREMIER HIGH SCHOOL OF SPRINGDALE	48,822	0.008801%	669,902	376,683	133,607
2045	ARKANSAS MILITARY AND FIRST RESPONDERS ACADEMY	144,581	0.026063%	1,983,851	1,115,511	395,665
4857	ARKANSAS ACTIVITIES ASSOCIATION	183,061	0.033000%	2,511,846	1,412,400	500,971
6864	ARKANSAS EASTER SEALS	-	0.000000%	-	-	-
6870	ARKANSAS SCHOOL BOARDS ASSOCIATION	25,320	0.004564%	347,430	195,358	69,292
6873	FIRST STUDENT	-	0.000000%	-	-	-
6875	ARKANSAS ASSOCIATION EDUCATIONAL ADMINISTRATORS	61,945	0.011167%	849,972	477,935	169,521
6877	ECONOMICS ARKANSAS	30,943	0.005578%	424,578	238,739	84,679
9492	BOSTON MOUNTAIN EDUCATIONAL CO-OP	99,435	0.017925%	1,364,390	767,190	272,118



Schedule of Employer Allocations of Net Pension Liability (Including Sensitivity Analysis) as of June 30, 2024

Employer ID	Employer Name	Employer Contributions	Employer Allocation Percentage	Net Pension Liability		
				1% Decrease	Current Single Discount Rate	1% Increase
				6.25%	7.25%	8.25%
1-005	UNIVERSITY OF ARKANSAS - MONTICELLO	\$ 69,367	0.012504%	\$ 951,808	\$ 535,198	\$ 189,832
1-006	UNIVERSITY OF ARKANSAS - PINE BLUFF	12,547	0.002262%	172,167	96,809	34,337
1-008	ARKANSAS SCHOOL FOR THE BLIND	572,502	0.103202%	7,855,522	4,417,126	1,566,730
1-016	ARKANSAS SCHOOL FOR THE DEAF	897,758	0.161835%	12,318,480	6,926,628	2,456,837
1-017	ARKANSAS DEPARTMENT OF EDUCATION	2,715,246	0.489464%	37,256,910	20,949,399	7,430,636
1-025	HENDERSON STATE UNIVERSITY	32,447	0.005849%	445,222	250,346	88,796
1-028	ARKANSAS STATE UNIVERSITY- BEEBE	112,732	0.020322%	1,546,844	869,784	308,507
1-029	ARKANSAS STATE UNIVERSITY- NEWPORT	57,902	0.010438%	794,488	446,737	158,455
1-045	ARKANSAS TECH UNIVERSITY	387,089	0.069779%	5,311,389	2,986,571	1,059,320
1-051	SOUTHERN ARKANSAS UNIVERSITY	173,923	0.031352%	2,386,458	1,341,895	475,963
1-052	ARKANSAS STATE UNIVERSITY- MT. HOME	9,011	0.001624%	123,647	69,526	24,661
1-053	ARKANSAS STATE UNIVERSITY	436,216	0.078635%	5,985,479	3,365,609	1,193,763
1-054	UNIVERSITY OF CENTRAL ARKANSAS	1,410,513	0.254267%	19,354,184	10,882,774	3,860,060
1-115	ARKANSAS DEPARTMENT OF CAREER EDUCATION (REHAB)	772,806	0.139310%	10,603,959	5,962,560	2,114,887
1-197	SOUTHEAST ARKANSAS COLLEGE	206,216	0.037174%	2,829,572	1,591,056	564,339
1-202	ARKANSAS TEACHER RETIREMENT SYSTEM	929,681	0.167589%	12,756,504	7,172,926	2,544,197
1-220	U OF A COMMUNITY COLLEGE - MORRILTON	161,182	0.029056%	2,211,646	1,243,599	441,098
1-224	ARKANSAS EDUCATIONAL TV NETWORK	689,200	0.124239%	9,456,769	5,317,500	1,886,088
1-249	U OF A COMMUNITY COLLEGE - HOPE	59,343	0.010697%	814,264	457,857	162,399
1-254	PHILLIPS COMMUNITY COLLEGE - U OF A	5,979	0.001078%	82,035	46,128	16,361
1-256	UNIVERSITY OF ARKANSAS - FORT SMITH	47,247	0.008517%	648,290	364,530	129,297
1-268	SOUTHERN ARKANSAS UNIVERSITY TECH	105,860	0.019083%	1,452,541	816,757	289,699
1-274	CROWLEYS RIDGE TECHNICAL INSTITUTE	-	0.000000%	-	-	-
1-290	PULASKI TECHNICAL COLLEGE	347,534	0.062648%	4,768,649	2,681,391	951,074
1-291	ASU - THREE RIVERS	167,586	0.030210%	2,299,512	1,293,005	458,622
1-294	ARKANSAS DEPARTMENT OF CAREER EDUCATION (WORKFORCE)	245,519	0.044259%	3,368,862	1,894,296	671,896
1-295	BLACK RIVER TECHNICAL COLLEGE	187,966	0.033884%	2,579,153	1,450,247	514,394
1-314	OZARKA COLLEGE	109,079	0.019663%	1,496,718	841,598	298,510
1-315	RICH MOUNTAIN COMMUNITY COLLEGE	68,863	0.012414%	944,892	531,309	188,452
1-318	U OF A COMMUNITY COLLEGE - BATESVILLE	63,571	0.011460%	872,288	490,484	173,972
1-320	PHILLIPS COMMUNITY COLLEGE - DEWITT	3,756	0.000677%	51,532	28,976	10,278
1-321	NORTHWEST TECHNICAL INSTITUTE	405,531	0.073103%	5,564,447	3,128,864	1,109,791
1-327	COSSATOT COMMUNITY COLLEGE - U OF A	81,814	0.014748%	1,122,598	631,232	223,894
1-328	ARKANSAS CORRECTIONAL SCHOOL	951,109	0.171452%	13,050,531	7,338,257	2,602,839
1-329	NORTH ARKANSAS COLLEGE	500,883	0.090292%	6,872,810	3,864,551	1,370,735
1-330	NATIONAL PARK COMMUNITY COLLEGE	170,637	0.030760%	2,341,370	1,316,542	466,970
1-331	EAST ARKANSAS COMMUNITY COLLEGE	83,397	0.015034%	1,144,323	643,448	228,227
1-335	ARKANSAS NORTHEASTERN COLLEGE	318,460	0.057407%	4,369,708	2,457,068	871,508
1-344	SOUTH ARKANSAS COMMUNITY COLLEGE	280,371	0.050541%	3,847,072	2,163,192	767,272
1-364	ARKANSAS STATE UNIVERSITY- MID SOUTH CC	9,543	0.001720%	130,944	73,629	26,116
1-386	RIVERSIDE VOCATIONAL TECHNICAL SCHOOL	-	0.000000%	-	-	-
1-388	NORTHWEST ARKANSAS COMMUNITY COLLEGE	425,714	0.076741%	5,841,377	3,284,581	1,165,023
1-389	UNIVERSITY OF ARKANSAS - FAYETTEVILLE	49,740	0.008966%	682,495	383,764	136,119
1-390	UNIVERSITY OF ARKANSAS - LITTLE ROCK	-	0.000000%	-	-	-
1-391	ARKANSAS DEPARTMENT OF HIGHER EDUCATION	129,204	0.023291%	1,772,861	996,872	353,585
1-392	SOUTH ARKANSAS DEVELOPMENTAL CENTER	487,034	0.087795%	6,682,782	3,757,699	1,332,835
1-399	ARKANSAS SCHOOL FOR MATH, SCIENCES & ARTS	63,181	0.011389%	866,930	487,471	172,903
1-400	UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES	11,802	0.002127%	161,938	91,057	32,297
1-401	ARKANSAS ECONOMIC DEVELOPMENT COMMISSION	-	0.000000%	-	-	-
1-402	UNIVERSITY OF ARKANSAS COOPERATIVE EXTENSION	39,202	0.007067%	537,902	302,460	107,281
1-403	DHS-DIVISON OF YOUTH SERVICES	12,170	0.002194%	166,985	93,895	33,304
1-404	APARTMENT DEPARTMENT OF WORKFORCE SERVICES	96,395	0.017377%	1,322,678	743,736	263,799
1-405	ARKANSAS DEPARTMENT OF COMMERCE	63,113	0.011377%	865,994	486,944	172,716
1-406	ARKANSAS DEPARTMENT OF EDUCATION	704,938	0.127076%	9,672,718	5,438,927	1,929,157
1-407	ARKANSAS DEPARTMENT OF PUBLIC SAFETY	10,016	0.001806%	137,440	77,282	27,411
1-409	ARKANSAS DEPARTMENT OF HEALTH	5,697	0.001027%	78,164	43,951	15,589
		<u>554,738,036</u>	<u>100.000000%</u>	<u>7,611,770,086</u>	<u>4,280,065,186</u>	<u>1,518,115,441</u>

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



SECTION C

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2024

Employer ID	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense
106	Cotter Public Schools	\$ 162,628	\$ -	\$ 270,901	\$ 224,579	\$ 658,107	\$ 3,915	\$ 615,828	\$ -	\$ 153,121	\$ 772,864	\$ 899,949	\$ 81,721	\$ 981,669
108	Rogers Public Schools	3,668,191	-	6,110,374	538,657	10,317,221	88,306	13,890,463	-	3,970,258	17,949,027	20,299,021	(631,471)	19,667,550
109	Gravette School District	505,304	-	841,722	1,075,281	2,422,308	12,164	1,913,453	-	-	1,925,617	2,796,251	380,113	3,176,364
110	Siloam Springs School District	1,077,559	-	1,794,969	1,544,822	4,417,350	25,940	4,080,429	-	1,167,809	5,274,178	5,962,991	360,705	6,323,696
111	Hermitage Public School District	109,689	-	182,717	293,029	585,435	2,641	415,363	-	324,283	742,287	606,996	(36,375)	570,621
113	Warren School District	338,861	-	564,466	348,906	1,252,233	8,158	1,283,177	-	448,939	1,740,274	1,875,189	(65,232)	1,809,957
115	Berryville Public Schools	439,080	-	731,407	434,608	1,605,095	10,570	1,662,678	-	2,076,434	2,429,778	52,269	2,482,047	
116	Lakeside School District	250,571	-	417,395	393,366	1,061,333	6,032	948,847	-	705,078	1,659,957	1,386,611	(123,687)	1,262,924
117	Gurdon Public Schools	157,350	-	262,109	5,459	424,918	3,788	595,841	-	458,267	1,057,896	870,741	(139,432)	731,309
119	Arkadelphia Public Schools	381,452	-	635,413	497,369	1,514,233	9,183	1,444,458	-	633,991	2,087,611	2,110,879	(587,014)	1,523,865
121	Woodlawn School District	123,984	-	206,528	282,885	613,397	2,985	469,493	-	22,305	494,782	686,100	52,789	738,889
123	Magnolia School District	650,005	-	1,082,761	1,387,270	3,120,036	15,648	2,461,396	-	2,602,519	5,079,564	3,596,996	(328,044)	3,268,952
125	Alma School District	717,827	-	1,195,737	265,631	2,179,196	17,281	2,718,221	-	1,089,350	3,824,852	3,972,310	(148,551)	3,823,759
126	Mountainburg Public Schools	154,233	-	256,917	152,896	564,045	3,713	584,039	-	332,457	920,209	853,493	(34,405)	819,088
129	Greenbrier Public Schools	792,432	-	1,320,012	766,214	2,878,659	19,077	3,000,730	-	780,787	3,800,594	4,385,159	11,890	4,397,049
130	Ozark Public Schools	390,429	-	650,366	457,462	1,498,258	9,399	1,478,451	-	686,011	2,173,860	2,160,555	(154,767)	2,005,788
131	Cutter Morning Star Public Schools	131,397	-	218,878	361,290	711,565	3,163	497,566	-	13,963	514,692	727,125	101,606	828,731
132	Lakeside School District	759,355	-	1,264,913	221,863	2,246,131	18,280	2,875,475	-	607,563	3,501,319	4,202,116	8,264	4,210,380
133	Fountain Lake School District	363,380	-	605,309	754,100	1,722,789	8,748	1,376,024	-	22,955	1,407,727	2,010,871	229,575	2,240,446
134	Hot Springs School District	994,839	-	1,657,176	2,166,097	4,818,111	23,949	3,767,190	-	540,228	4,331,366	5,505,235	850,842	6,356,077
135	Jessieville Public School District	188,217	-	313,526	274,288	776,031	4,531	712,727	-	519,483	1,236,740	1,041,553	(91,394)	950,159
136	Lake Hamilton School District	914,522	-	1,523,386	917,068	3,354,975	22,016	3,463,051	-	3,159,055	6,644,122	5,060,778	(432,180)	4,628,598
139	Sheridan School District	844,881	-	1,407,381	50,551	2,302,813	20,339	3,199,341	-	407,311	3,626,991	4,675,401	(106,967)	4,568,434
141	Hope Public Schools	549,811	-	915,861	716,251	2,181,924	13,236	2,081,990	-	100,056	2,195,281	3,042,545	(17,384)	3,025,160
143	Spring Hill School District	139,233	-	231,930	467,164	838,328	3,352	527,238	-	110,359	640,949	770,487	136,536	907,022
144	Bismarck School District	216,566	-	360,750	838,783	1,416,099	5,213	820,078	-	647,408	1,472,700	1,198,433	22,901	1,221,334
145	Mineral Springs School District	146,687	-	244,347	22,554	413,588	3,531	555,465	-	400,603	959,598	811,736	(114,657)	697,079
150	Jackson County School District	199,268	-	331,935	85,812	617,016	4,797	754,575	-	121,611	880,983	1,102,709	5,401	1,108,110
153	White Hall School District	612,452	-	1,020,205	518,155	2,150,812	14,744	2,319,191	-	267,844	2,601,779	3,389,182	(44,286)	3,344,896
154	Watson Chapel School District	399,689	-	665,792	44,438	1,109,919	9,622	1,513,517	-	2,610,632	4,133,771	2,211,799	(1,237,935)	973,864
159	Dollarway School District	-	-	-	-	-	-	-	-	3,929,093	3,929,093	-	(2,009,010)	(2,009,010)
161	Clarksville School District	617,461	-	1,028,549	757,701	2,403,711	14,864	2,338,159	-	824,153	3,177,177	3,416,902	63,661	3,480,563
163	Lamar School District	310,280	-	516,856	498,247	1,325,383	7,469	1,174,948	-	-	1,182,417	1,717,026	241,818	1,958,844
165	Hoxie Public Schools	171,863	-	286,285	69,556	527,704	4,137	650,800	-	299,268	954,205	951,055	(201,002)	750,054
172	Lee County School District	208,060	-	346,581	1,188,951	1,743,593	5,009	787,869	-	797,898	1,590,776	1,151,364	(10,508)	1,140,855
178	Ashdown School District	304,842	-	507,798	228,513	1,041,153	7,339	1,154,356	-	529,839	1,691,534	1,686,934	(110,227)	1,576,707
180	Booneville School District	299,280	-	498,532	588,729	1,386,542	7,205	1,133,293	-	136,606	1,277,104	1,656,154	94,328	1,750,482
181	Magazine School District	125,633	-	209,276	91,472	426,381	3,024	475,739	-	102,997	581,760	695,227	(49,595)	645,632
182	Flippin School District	209,110	-	348,330	428,272	985,711	5,034	791,843	-	309,357	1,106,234	1,157,171	62,413	1,219,584
184	Texarkana School District	1,049,609	-	1,748,410	837,650	3,635,669	25,268	3,974,589	-	338,036	4,337,892	5,808,320	(28,937)	5,779,384



Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2024

Employer ID	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense	
185	Osceola School District	\$ 296,845	\$ -	\$ 494,476	\$ 447,906	\$ 1,239,226	\$ 7,146	\$ 1,124,071	\$ -	\$ 672,500	\$ 1,803,718	\$ 1,642,678	\$ (10,899)	\$ 1,631,778
186	Mount Ida Public Schools	119,447	-	198,972	326,565	644,984	2,876	452,315	-	306,344	761,535	660,997	30,402	691,399
188	Prescott Public Schools	224,164	-	373,406	399,995	997,565	5,396	848,848	-	131,980	986,225	1,240,476	50,024	1,290,500
192	Perryville School District	197,116	-	328,351	464,534	990,002	4,745	746,427	-	603,128	1,354,301	1,090,802	(63,026)	1,027,776
195	Marvell - Elaine School District	71,127	-	118,481	197,993	387,601	1,712	269,339	-	1,022,369	1,293,420	393,602	(352,293)	41,310
196	Helena-West Helena Schools	285,080	-	474,879	925,762	1,685,722	6,863	1,079,523	-	1,177,237	2,263,622	1,577,576	(492,001)	1,085,574
197	Kirby School District	99,101	-	165,079	249,590	513,769	2,386	375,268	-	-	377,653	548,403	119,078	667,481
203	Marked Tree School District	133,285	-	222,023	473,908	829,216	3,209	504,715	-	21,569	529,492	737,573	106,808	844,380
208	Mena Public Schools	368,714	-	614,193	494,864	1,477,771	8,876	1,396,220	-	339,582	1,744,678	2,040,386	28,907	2,069,293
209	Russellville School District	1,383,447	-	2,304,509	364,976	4,052,932	33,304	5,238,745	-	756,584	6,028,633	7,655,714	222,803	7,878,517
210	Little Rock School District	6,788,338	-	11,307,832	6,509,436	24,605,606	163,418	25,705,632	-	2,809,196	28,678,246	37,565,283	(1,136,355)	36,428,928
211	Pulaski County Special School District	3,604,119	-	6,003,646	2,932,408	12,540,173	86,763	13,647,842	-	2,437,619	16,172,224	19,944,464	132,884	20,077,348
212	North Little Rock School District	2,215,261	-	3,690,122	717,681	6,623,065	53,329	8,388,604	-	2,042,531	10,484,464	12,258,803	(517,518)	11,741,285
213	Forrest City School District	455,999	-	759,590	433,969	1,649,558	10,977	1,726,745	-	2,611,985	4,349,708	2,523,403	(1,248,687)	1,274,716
214	Bauxite School District	305,728	-	509,274	282,727	1,097,730	7,360	1,157,713	-	709,395	1,874,467	1,691,839	(85,697)	1,606,142
215	Benton School District	1,177,083	-	1,960,754	2,732,743	5,870,580	28,336	4,457,302	-	404,399	4,890,037	6,513,740	867,638	7,381,378
216	Bryant Public Schools	2,171,621	-	3,617,429	3,167,645	8,956,695	52,278	8,223,353	-	1,432,916	9,708,547	12,017,311	376,112	12,393,422
219	Lavaca Public Schools	186,483	-	310,638	115,249	612,369	4,489	706,161	-	154,303	864,953	1,031,958	(31,143)	1,000,815
221	Greenwood School District	867,613	-	1,445,247	790,432	3,103,291	20,886	3,285,420	-	1,328,340	4,634,647	4,801,194	(74,694)	4,726,500
222	Mansfield School District	201,459	-	335,585	467,644	1,004,689	4,850	762,872	-	138,108	905,830	1,114,833	8,870	1,123,704
224	Dequeen Public Schools	545,202	-	908,184	86,882	1,540,268	13,125	2,064,536	-	881,973	2,959,634	3,017,039	(188,432)	2,828,607
227	Strong-Huttig School District	91,709	-	152,767	76,128	320,604	2,208	347,278	-	80,694	430,180	507,500	(3,734)	503,766
228	Junction City School District	164,698	-	274,349	296,150	735,196	3,965	623,666	-	143,976	771,607	911,403	111,384	1,022,787
230	Shirley School District	87,566	-	145,864	105,520	338,950	2,108	331,587	-	96,437	430,133	484,570	(53,694)	430,876
232	Prairie Grove School District	442,627	-	737,316	687,557	1,867,500	10,656	1,676,111	-	-	1,686,766	2,449,408	242,644	2,692,052
233	Fayetteville Public Schools	3,043,584	-	5,069,921	2,358,144	10,471,649	73,269	11,525,243	-	850,338	12,448,851	16,842,575	805,030	17,647,605
234	Farmington Public Schools	538,456	-	896,945	1,351,121	2,786,522	12,962	2,038,988	-	510,519	2,562,470	2,979,704	58,863	3,038,567
235	Elkins School District	299,620	-	499,099	935,047	1,733,766	7,213	1,134,581	-	31,864	1,173,658	1,658,036	309,981	1,968,017
237	Lincoln Consolidated School District	266,397	-	443,757	648,106	1,358,259	6,413	1,008,774	-	93,505	1,108,691	1,474,185	127,942	1,602,127
238	Greenland School District	204,466	-	340,593	79,983	625,042	4,922	774,257	-	136,547	915,726	1,131,471	(222)	1,131,249
239	Springdale Public Schools	5,771,839	-	9,614,574	441,632	15,828,045	138,948	21,856,418	-	4,038,602	26,033,968	31,940,182	(863,748)	31,076,434
240	West Fork School District	217,595	-	362,464	220,033	800,092	5,238	823,975	-	113,091	942,304	1,204,127	(26,152)	1,177,975
242	Mc Croy School District	132,757	-	221,144	133,193	487,094	3,196	502,717	-	362,553	734,652	1,008,774	(131,713)	602,940
245	Danville Public Schools	196,176	-	326,785	19,658	542,619	4,723	742,867	-	139,280	886,870	1,085,598	(81,435)	1,004,164
246	Dardanelle Public Schools	485,090	-	808,050	358,396	1,651,536	11,678	1,836,907	-	562,943	2,411,528	2,684,390	(23,636)	2,660,754
250	Cossatot River School District	226,649	-	377,545	249,876	854,070	5,456	858,259	-	655,093	1,518,808	1,254,228	(131,183)	1,123,045
251	South Pike County School District	171,558	-	285,777	122,285	579,621	4,130	649,646	-	236,652	890,428	949,369	(44,344)	905,025
330	Monticello School District	412,368	-	686,911	326,093	1,425,372	9,927	1,561,527	-	578,657	2,150,111	2,281,959	(226,647)	2,055,313
331	Mammoth Spring School District	128,594	-	214,208	193,697	536,499	3,096	486,950	-	5,023	495,069	711,612	96,675	808,286
333	Batesville School District	811,124	-	1,351,149	1,807,858	3,970,132	19,527	3,071,512	-	401,883	3,492,921	4,488,596	359,491	4,848,088



Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2024

Employer ID	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense
335	Hackett School District	\$ 194,683	\$ -	\$ 324,297	\$ 680,331	\$ 1,199,311	\$ 4,687	\$ 737,212	\$ -	\$ 63,924	\$ 805,823	\$ 1,077,335	\$ 95,961	\$ 1,173,295
336	Beebe Public School District	738,659	-	1,230,439	1,349,166	3,318,264	17,782	2,797,106	-	756,399	3,571,287	4,087,590	(89,074)	3,998,516
337	Bald Knob Public Schools	245,992	-	409,767	172,577	828,337	5,922	931,508	-	453,409	1,390,838	1,361,272	(191,650)	1,169,622
350	Fort Smith Public Schools	3,664,158	-	6,103,656	449,074	10,216,887	88,209	13,875,191	-	4,247,825	18,211,224	20,276,704	(1,713,580)	18,563,124
351	El Dorado Public Schools	948,645	-	1,580,227	959,322	3,488,193	22,837	3,592,265	-	931,661	4,546,762	5,249,606	140,983	5,390,589
360	Heber Springs School District	341,663	-	569,134	594,006	1,504,803	8,225	1,293,788	-	526,017	1,828,030	1,890,695	(247,527)	1,643,168
365	Barton-Lexa School District	160,742	-	267,760	36,425	464,927	3,870	608,688	-	236,809	849,366	889,514	(159,518)	729,996
375	Earle School District	103,604	-	172,580	-	276,184	2,494	392,319	-	724,042	1,118,855	573,321	(359,228)	214,093
376	West Memphis School District	1,088,103	-	1,812,532	864,646	3,765,281	26,194	4,120,355	-	3,781,199	7,927,749	6,021,338	(1,082,947)	4,938,392
384	Hamburg School District	391,170	-	651,601	473,747	1,516,518	9,417	1,481,258	-	526,547	2,017,221	2,164,657	(120,519)	2,044,138
385	Bentonville Public Schools	4,664,621	-	7,770,201	2,116,688	14,551,510	112,293	17,663,680	-	-	17,775,973	25,813,065	2,049,770	27,862,834
386	Paris School District	271,389	-	452,073	170,968	894,430	6,533	1,027,679	-	207,957	1,242,169	1,501,812	46,279	1,548,092
393	Corning School District	177,182	-	295,145	53,759	526,087	4,265	670,942	-	263,095	938,302	980,490	(115,450)	865,039
394	Jonesboro Public Schools	1,602,634	-	2,669,625	1,400,401	5,672,660	38,581	6,068,748	-	1,657,102	7,764,431	8,868,650	491,600	9,360,250
395	Sloan-Hendrix School District	166,141	-	276,754	264,231	707,126	4,000	629,133	-	11,972	645,105	919,392	130,057	1,049,450
396	Camden-Fairview School District	549,638	-	915,572	201,945	1,667,155	13,232	2,081,333	-	1,318,172	3,412,736	3,041,584	(398,127)	2,643,457
404	Lonoke School District	363,436	-	605,402	1,154,439	1,154,439	8,749	1,376,235	-	649,281	2,034,266	2,011,180	(180,251)	1,830,930
416	Crossett School District	339,706	-	565,874	88,820	994,399	8,178	1,286,377	-	356,065	1,650,620	1,879,865	(186,941)	1,692,924
434	Riverview School District	270,769	-	451,039	75,735	797,542	6,518	1,025,329	-	904,896	1,936,743	1,498,378	(358,055)	1,140,323
443	Searcy School District	848,141	-	1,412,810	622,861	2,883,812	20,418	3,211,683	-	1,436,728	4,668,829	4,693,438	(402,303)	4,291,135
451	Harrison School District	695,171	-	1,157,997	1,475,566	3,328,734	16,735	2,632,428	-	725	2,649,889	3,846,936	543,427	4,390,363
453	Harrisburg School District	308,379	-	513,689	326,804	1,148,871	7,424	1,167,748	-	356,752	1,531,924	1,706,505	(114,148)	1,592,357
458	Harmony Grove School District	207,793	-	346,137	87,524	641,454	5,002	786,858	-	509,473	1,301,334	1,149,886	(108,386)	1,041,500
463	Clarendon School District	133,552	-	222,467	57,367	413,386	3,215	505,725	-	324,735	833,675	739,048	(122,267)	616,781
471	Norfolk School District	115,969	-	193,178	203,715	512,863	2,792	439,145	-	56,232	498,168	641,750	20,075	661,825
479	Conway Public Schools	2,372,746	-	3,952,457	644,383	6,969,586	57,120	8,984,958	-	1,929,640	10,971,718	13,130,294	(142,649)	12,987,646
480	Charleston Public Schools	194,337	-	323,721	180,460	698,518	4,678	735,902	-	362,192	1,102,772	1,075,421	(76,074)	999,346
484	Harmony Grove School District	258,961	-	431,371	110,222	800,554	6,234	980,618	-	41,412	1,028,264	1,433,040	16,671	1,449,710
486	Palestine-Wheatley School District	170,611	-	284,199	548,681	1,003,491	4,107	646,058	-	50,685	700,850	944,126	145,034	1,089,160
493	Hazen School District	136,239	-	226,944	164,220	527,403	3,280	515,902	-	84,000	603,182	753,920	28,701	782,621
501	Maynard School District	134,061	-	223,314	527,417	884,792	3,227	507,652	-	107,738	618,617	741,864	163,037	904,901
502	West Side School District	156,559	-	260,792	310,516	727,868	3,769	592,848	-	65,534	662,151	866,367	149,627	1,015,994
503	Malvern School District	500,290	-	833,369	1,738,418	3,072,076	12,044	1,894,463	-	776,268	2,682,775	2,768,501	169,130	2,937,631
512	Glen Rose School District	218,013	-	363,161	40,214	621,388	5,248	825,559	-	198,127	1,028,934	1,206,442	(7,106)	1,199,336
513	Waldron Public Schools	375,117	-	624,860	612,253	1,612,230	9,030	1,420,469	-	259,603	1,689,102	2,075,822	14,223	2,090,045
515	Nashville School District	399,043	-	664,715	231,122	1,294,879	9,606	1,511,069	-	1,001,350	2,522,025	2,208,221	(263,913)	1,944,308
521	Hampton School District	136,885	-	228,019	82,684	447,587	3,295	518,346	-	372,167	893,808	757,492	(86,984)	670,508
530	Mountain View School District	420,011	-	699,644	832,348	1,952,003	10,111	1,590,472	-	801,839	2,402,422	2,324,258	23,018	2,347,276
531	Drew Central School District	274,649	-	457,504	592,954	1,325,106	6,612	1,040,024	-	219,570	1,266,206	1,519,854	238,108	1,757,962
535	Mayflower School District	226,860	-	377,898	545,935	1,150,693	5,461	859,059	-	772,192	1,636,713	1,255,398	(173,164)	1,082,234



Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2024

Employer ID	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
		Differences Between Expected and Actual Pension Plan Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense	
536	Southside Bee Branch School District	\$ 161,589	\$ -	\$ 269,170	\$ 166,512	\$ 597,271	\$ 3,890	\$ 611,894	\$ -	\$ 19,873	\$ 635,656	\$ 894,199	\$ 17,548	\$ 911,748
538	Gentry Public Schools	424,889	-	707,768	1,440,157	2,572,814	10,229	1,608,941	-	84,850	1,704,020	2,351,248	441,690	2,792,938
539	Fordyce Public Schools	181,260	-	301,938	158,443	641,641	4,364	686,383	-	338,698	1,029,445	1,003,056	(93,593)	909,463
545	Newport Special School District	313,296	-	521,881	868,913	1,704,091	7,542	1,186,371	-	23,547	1,217,460	1,733,719	277,587	2,011,307
547	Decatur Public Schools	152,285	-	253,672	195,871	601,829	3,666	576,663	-	-	580,329	842,714	72,580	915,294
548	Scranton School District	102,754	-	171,164	238,926	512,843	2,474	389,100	-	81,193	472,767	568,617	53,515	622,132
552	Cedarville Public School District	204,973	-	341,438	309,829	856,240	4,934	776,177	-	159,485	940,596	1,134,278	88,956	1,223,234
555	Concord School District	123,539	-	205,788	48,918	378,246	2,974	467,810	-	260,563	731,347	683,641	(55,662)	627,979
558	Pocahontas Public Schools	385,946	-	642,899	528,355	1,557,200	9,291	1,461,476	-	1,353,402	2,824,169	2,135,748	(231,709)	1,904,038
560	Van Buren School District	1,338,484	-	2,229,611	512,793	4,080,889	32,222	5,068,484	-	1,790,173	6,890,879	7,406,899	(82,787)	7,324,112
564	County Line Public Schools	121,202	-	201,896	194,956	518,054	2,918	458,961	-	22,678	484,556	670,709	89,707	760,416
565	Salem School District	175,733	-	292,731	156,171	624,636	4,230	665,454	-	266,755	936,440	972,471	9,033	981,504
566	Dierks Public Schools	128,939	-	214,784	94,028	437,751	3,104	488,259	-	132,434	623,797	713,524	(33,259)	680,266
569	Pottsville School District	399,331	-	665,195	359,155	1,423,680	9,613	1,512,160	-	203,386	1,725,159	2,209,816	97,833	2,307,649
571	Piggott School District	184,498	-	307,332	201,937	693,767	4,441	698,645	-	193,165	896,252	1,020,975	16,267	1,037,242
583	Hector School District	148,125	-	246,743	229,869	624,737	3,566	560,911	-	68,119	632,596	819,696	118,210	937,906
586	Blytheville Public Schools	345,764	-	575,965	125,695	1,047,424	8,324	1,309,317	-	2,718,792	4,036,432	1,913,389	(1,387,400)	525,989
592	Bearden School District	124,392	-	207,208	82,685	414,285	2,995	471,038	-	92,960	566,993	688,358	41,814	730,171
593	Pine Bluff School District	901,626	-	1,501,904	4,945,208	7,348,738	21,705	3,414,218	-	5,938,990	9,374,913	4,989,415	(7,370)	4,982,045
597	Marmaduke School District	168,068	-	279,963	299,500	747,531	4,046	636,429	-	135,772	776,248	930,055	21,827	951,882
601	Fouke School District	254,579	-	424,071	536,826	1,215,476	6,129	964,022	-	424,410	1,394,561	1,408,787	(74,557)	1,334,231
602	Horatio School District	172,025	-	286,554	-	458,579	4,141	651,413	-	306,241	961,795	951,951	(140,210)	811,741
606	England Public School District	173,784	-	289,484	283,630	746,898	4,184	658,072	-	183,751	846,007	961,683	39,485	1,001,167
607	Jasper School District	262,676	-	437,558	371,916	1,072,150	6,323	994,682	-	31,462	1,032,468	1,453,593	114,135	1,567,728
608	Trumann School District	315,154	-	524,975	934,100	1,774,229	7,587	1,193,403	-	743,642	1,944,632	1,743,997	(7,028)	1,736,969
622	Carlisle School District	171,038	-	284,911	483,980	939,928	4,117	647,676	-	24,756	676,550	946,490	138,823	1,085,313
623	Bradford School District	110,230	-	183,618	129,733	423,580	2,654	417,411	-	96,377	516,441	609,989	(2,768)	607,221
625	Huntsville School District	516,110	-	859,723	328,032	1,703,865	12,425	1,954,373	-	1,268,173	3,234,971	2,856,050	(303,348)	2,552,702
626	Yellville-Summit Public School	235,587	-	392,434	1,124,624	1,752,644	5,671	892,104	-	-	897,775	1,303,689	428,882	1,732,571
629	Brookland Public Schools	670,273	-	1,116,523	2,703,265	4,490,060	16,136	2,538,145	-	-	2,554,281	3,709,154	1,112,452	4,821,606
630	Brinkley Public Schools	115,982	-	193,200	154,686	463,869	2,792	439,194	-	323,210	765,196	641,822	(116,835)	524,988
637	Bay School District	135,728	-	226,092	595,809	233,989	3,267	513,965	-	82,214	599,447	751,090	25,737	776,827
645	Foreman Public Schools	120,579	-	200,858	196,121	517,559	2,903	456,602	-	6,034	465,539	667,262	80,604	747,866
651	Quitman Public Schools	175,190	-	291,827	683,853	1,150,870	4,217	663,398	-	68,112	735,727	969,466	205,788	1,175,253
656	Wynne Public Schools	582,038	-	969,543	122,755	1,674,336	14,012	2,204,022	-	856,198	3,074,232	3,220,878	(346,898)	2,873,980
657	Dumas Public Schools	301,006	-	501,408	-	802,414	7,246	1,139,830	-	839,098	1,986,175	1,665,707	(310,400)	1,355,307
658	Manila Public Schools	237,920	-	396,320	68,075	702,316	5,728	900,939	-	360,897	1,267,563	1,316,600	(145,479)	1,171,121
662	Clinton Public Schools	318,835	-	531,106	325,226	1,175,166	7,675	1,207,342	-	442,793	1,657,810	1,764,366	(115,594)	1,648,772
667	Greene County Tech School District	850,134	-	1,416,130	1,012,070	3,278,334	20,466	3,219,230	-	578,668	3,818,364	4,704,467	125,118	4,829,585
674	Augusta Public Schools	112,447	-	187,310	214,336	514,093	2,707	425,805	-	356,271	784,783	622,256	(77,592)	544,664



Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2024

Employer ID	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense		Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and	Total Employer Pension Expense	
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of	Total Deferred Inflows of Resources			Proportionate Share of Plan Pension Expense
675	Green Forest Public Schools	\$ 346,990	\$ -	\$ 578,007	\$ 525,922	\$ 1,450,919	\$ 8,353	\$ 1,313,961	\$ -	\$ 170,771	\$ 1,493,085	\$ 1,920,175	\$ 187,557	\$ 2,107,731
676	East End School District	150,163	-	250,138	151,842	552,144	3,615	568,628	-	58,006	630,250	830,973	49,407	880,380
677	Dover School District	291,302	-	485,243	105,372	881,916	7,013	1,103,083	-	246,156	1,356,251	1,612,006	(103,664)	1,508,342
682	Mountain Home Public Schools	863,293	-	1,438,051	1,284,656	3,586,001	20,782	3,269,063	-	1,278,458	4,568,303	4,777,291	242,739	5,020,029
687	Star City School District	299,050	-	498,150	335	797,536	7,199	1,132,424	-	415,921	1,555,545	1,654,884	(204,086)	1,450,797
693	Atkins Public Schools	226,707	-	377,643	56,573	660,923	5,458	858,480	-	105,419	969,356	1,254,552	(20,187)	1,234,365
696	Des Arc School District	143,560	-	239,139	348,816	731,516	3,456	543,625	-	34,121	581,202	794,434	137,613	932,047
698	Vilonia School District	672,676	-	1,120,525	410,645	2,203,846	16,194	3,722,244	-	996,080	3,559,518	3,722,451	(560,840)	3,161,611
702	Nettleton Public Schools	986,418	-	1,643,148	2,554,142	5,183,708	23,746	3,735,302	-	379,788	4,138,837	5,458,636	890,746	6,349,382
704	Omaha School District	102,869	-	171,356	156,830	431,055	2,476	389,537	-	236,925	628,938	569,255	(42,615)	526,639
705	Cabot Public Schools	2,421,471	-	4,033,622	2,195,926	8,651,019	58,293	9,169,467	-	1,200,930	10,428,690	13,399,928	100,209	13,500,137
714	Marion School District	876,530	-	1,460,100	1,026,922	3,363,553	21,101	3,319,187	-	1,365,034	4,705,322	4,850,540	145,608	4,996,148
715	McGehee Public Schools	276,567	-	460,698	252,457	989,721	6,658	1,047,285	-	480,780	1,534,723	1,530,464	(143,854)	1,386,611
719	Cave City School District	283,038	-	471,477	279,900	1,034,415	6,814	1,071,789	-	387,722	1,466,325	1,566,274	43,207	1,609,481
724	Pangburn School District	201,973	-	336,441	473,896	1,012,310	4,862	764,818	-	290,529	1,060,209	1,117,677	78,734	1,196,411
727	Calico Rock School District	104,847	-	174,651	109,834	389,332	2,524	397,027	-	4,752	404,303	580,201	67,067	647,268
731	Dewitt School District	268,796	-	447,754	154,569	871,119	6,471	1,017,860	-	540,744	1,565,075	1,487,464	(146,562)	1,340,902
735	Alpena School District	108,401	-	116,090	405,064	1,160,090	2,610	410,487	-	293,935	707,032	599,871	(37,050)	562,821
736	Magnet Cove School District	158,735	-	264,417	259,065	682,217	3,821	601,088	-	162,776	767,685	878,408	53,400	931,807
746	Stuttgart School District	358,914	-	597,870	318,541	1,275,325	8,640	1,359,113	-	578,831	1,946,585	1,986,159	(121,046)	1,865,113
747	Valley Springs Public Schools	199,913	-	333,009	407,539	940,461	4,813	757,016	-	64,511	826,340	1,106,276	56,460	1,162,736
750	Ouachita Public Schools	111,473	-	185,689	269,736	566,898	2,684	422,119	-	51,407	476,209	616,869	81,163	698,033
753	Gosnell Public Schools	254,441	-	423,841	91,821	770,103	6,125	963,500	-	517,469	1,487,094	1,408,024	(226,349)	1,181,675
756	Mulberry-Pleasant View Bi-County Public Schools	128,084	-	213,359	228,192	569,635	3,083	485,020	-	-	488,104	708,791	125,172	833,964
757	Poyen School District	106,337	-	177,133	171,680	455,150	2,560	402,669	-	307,223	712,451	588,445	(88,535)	499,910
765	Eureka Springs Public Schools	182,850	-	304,587	24,624	512,061	4,402	692,405	-	58,959	755,766	1,011,856	(4,925)	1,006,931
771	Southside School District	443,842	-	739,340	453,985	1,637,168	10,685	1,680,712	-	-	1,691,397	2,456,132	278,930	2,735,061
779	Melbourne Public School District	187,992	-	313,152	61,614	562,758	4,526	711,876	-	213,636	930,038	1,040,310	(58,175)	982,135
780	Wonderview School District	113,648	-	189,311	262,912	565,871	2,736	430,353	-	106,440	539,530	628,903	32,673	661,575
794	Viola School District	113,621	-	189,267	212,170	515,058	2,735	430,252	-	52,313	485,301	628,755	70,917	699,673
795	Nemo Vista School District	126,417	-	210,581	51,624	388,622	3,043	478,706	-	151,509	633,258	699,564	(31,428)	668,136
813	Blevins School District	116,774	-	194,519	209,254	520,548	2,811	442,193	-	281,007	726,011	646,205	(19,575)	626,629
820	Parkers Chapel School District	166,471	-	277,302	172,801	616,574	4,008	630,380	-	341,561	975,948	921,215	(1,561)	919,654
847	Rose Bud School District	183,599	-	305,835	203,039	692,473	4,420	695,242	-	378,314	1,077,975	1,016,001	(34,068)	981,933
863	Valley View Public Schools	636,777	-	1,060,726	1,203,056	2,900,559	15,329	2,411,305	-	246,382	2,673,016	3,523,794	261,217	3,785,012
872	Smackover-Norphlet School District	273,772	-	456,042	291,487	1,021,300	6,591	1,036,701	-	200,391	1,243,683	1,514,998	(15,113)	1,499,885
873	Genoa Central School District	248,820	-	414,478	147,478	810,777	5,990	942,217	-	130,348	1,078,555	1,376,922	13,347	1,390,269
956	Bergman Public Schools	234,032	-	389,844	103,856	727,731	5,634	886,216	-	77,776	969,625	1,295,083	8,440	1,303,523
957	Lead Hill School District	95,377	-	158,876	263,221	517,473	2,296	361,166	-	6,580	370,043	527,796	103,148	630,944
958	Dermott School District	106,693	-	177,726	183,107	467,526	2,568	404,017	-	125,652	532,237	590,416	(33,030)	557,386



Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2024

Employer ID	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Resources	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Share of Resources	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense	
963	Guy-Perkins School District	\$ 94,548	\$ -	\$ 157,496	\$ 251,357	\$ 503,401	\$ 2,276	\$ 358,029	\$ -	\$ 9,086	\$ 369,391	\$ 523,211	\$ 41,170	\$ 564,381
964	Mt. Vernon-Enola School Distri	121,737	-	202,785	235,003	559,525	2,931	460,984	-	155,226	619,141	673,665	14,976	688,641
965	Mountain Pine School District	164,950	-	274,770	440,699	880,419	3,971	624,623	-	480,476	1,109,070	912,801	166,925	1,079,726
973	Armored School District	108,637	-	180,964	44,234	333,835	2,615	411,378	-	194,877	608,870	601,173	(78,726)	522,447
987	White County Central Schools	189,331	-	315,383	475,277	979,991	4,558	716,946	-	49,639	771,143	1,047,719	166,389	1,214,109
1000	Lafayette County School District	146,251	-	243,620	49,436	439,307	3,521	553,812	-	526,866	1,084,199	809,322	(113,539)	695,783
1001	Cedar Ridge School District	196,758	-	327,754	171,705	696,216	4,737	745,069	-	482,440	1,232,245	1,088,816	(96,289)	992,527
1002	Cleveland County School District	212,899	-	354,641	555,098	1,122,637	5,125	806,191	-	511,779	1,323,095	1,178,138	(122,744)	1,055,394
1003	Deer/ Mt. Judea School District	97,283	-	162,052	68,471	327,807	2,342	368,386	-	106,948	477,676	538,347	(29,028)	509,319
1004	Emerson-Taylor-Bradley School	263,677	-	439,227	153,378	856,282	6,348	998,476	-	70,917	1,075,740	1,459,137	(36,699)	1,422,437
1005	Hillcrest School District	116,126	-	193,439	174,569	484,134	2,796	439,737	-	142,586	585,119	642,616	37,555	680,171
1006	Ouachita River School District	175,916	-	293,036	181,501	650,452	4,235	666,146	-	98,730	769,110	973,482	52,328	1,025,810
1008	Ozark Mountain School District	142,000	-	236,541	54,380	432,921	3,418	537,718	-	636,926	1,178,063	785,801	(248,204)	537,597
1009	Two Rivers School District	192,302	-	320,332	290,145	802,779	4,629	728,197	-	550,553	1,283,379	1,064,161	(59,954)	1,004,208
1010	Searcy County School District	211,620	-	352,511	190,439	754,569	5,094	801,348	-	461,066	1,267,508	1,171,061	(36,370)	1,134,692
1011	Lawrence County School District	216,975	-	361,432	385,811	964,218	5,223	821,628	-	73,455	900,306	1,200,697	95,051	1,295,748
1045	Highland Public School District	417,068	-	694,741	737,355	1,849,165	10,040	1,579,327	-	423,628	2,012,995	2,307,971	379,788	2,687,759
1074	Cross County School District	153,486	-	255,672	525,441	934,599	3,695	581,209	-	243,312	828,216	849,358	8,865	858,223
1091	Westside Consolidated School District	386,265	-	643,431	387,011	1,416,707	9,299	1,462,685	-	420,402	1,892,386	2,137,515	12,019	2,149,534
1092	Pea Ridge School District	574,523	-	957,025	1,735,586	3,267,134	13,831	2,175,566	-	-	2,189,396	3,179,293	608,494	3,787,787
1093	Jacksonville North Pulaski School District	1,121,232	-	1,867,719	4,901,989	7,890,940	26,992	4,245,809	-	295,511	4,568,312	6,204,673	1,339,286	7,543,958
1114	Rivercrest School District	282,402	-	470,418	356,027	1,108,846	6,798	1,069,381	-	230,640	1,306,819	1,562,753	82,446	1,645,201
1165	Caddo Hills School District	138,935	-	231,434	202,235	572,603	3,345	526,109	-	149,924	679,377	768,836	53,047	821,883
1293	South Conway County School District	525,696	-	875,690	272,647	1,674,032	12,655	1,990,670	-	269,562	2,272,887	2,909,093	147,494	3,056,587
1307	Southwest Arkansas Education Co-Op	101,459	-	169,008	269,994	540,461	2,442	384,199	-	184,518	571,159	561,454	18,173	579,627
1308	Southeast Arkansas Education Service Co-Op	258,491	-	430,587	128,138	817,217	6,223	978,836	-	1,102,729	2,087,788	1,430,436	(207,125)	1,223,311
1321	Westside School District	148,501	-	247,369	155,303	551,174	3,575	562,335	-	245,896	811,806	821,776	13,160	834,936
1330	Guy Fenter Education Service Co-Op	160,092	-	266,676	873,509	1,300,277	3,854	606,224	-	67,996	678,074	885,915	309,581	1,195,495
1332	Northcentral Arkansas Education Service Co-Op	95,805	-	159,590	163,672	419,066	2,306	362,788	-	925,255	1,290,350	530,166	(118,408)	411,758
1333	Buffalo Island Central School District	174,025	-	289,885	311,746	775,656	4,189	658,985	-	286,940	950,114	963,016	27,422	990,438
1335	Rector School District	156,914	-	261,383	350,479	768,775	3,777	594,190	-	70,284	668,252	868,328	144,501	1,012,829
1336	Ozarks Unlimited Resource Educational Service Co-Op	166,718	-	277,714	289,466	733,898	4,013	631,316	-	67,194	702,524	922,583	71,373	993,956
1337	Northeast Arkansas Education Co-Op	121,779	-	202,856	21,497	346,131	2,932	461,143	-	111,663	575,738	673,898	(26,986)	646,913
1338	Dawson Education Service Co-Op	664,339	-	1,106,638	7,762,497	9,533,474	15,993	2,515,675	-	-	2,531,668	3,676,317	2,301,126	5,977,443
1339	Arch Ford Education Service Co-Op	551,092	-	917,995	1,584,848	3,053,934	13,267	2,086,839	-	7,903,462	10,003,568	3,049,632	(371,306)	2,678,325
1342	Western Yell County School District	89,562	-	149,190	174,473	413,224	2,156	339,147	-	318,362	659,665	495,617	(62,349)	433,268
1343	Nevada School District	119,927	-	199,772	395,294	714,993	2,887	454,134	-	95,865	552,886	663,654	83,520	747,174
1344	Paragould School District	764,586	-	1,273,628	1,021,399	3,059,613	18,406	2,895,286	-	100,678	3,014,370	4,231,066	295,628	4,526,694
1345	Wilbur D Mills Education Service Co-Op	144,768	-	241,151	245,997	631,916	3,485	548,198	-	61,428	613,111	801,117	107,508	908,625
1346	Izard County Consolidated School District	159,524	-	265,731	641,498	1,066,753	3,840	604,076	-	-	607,916	882,774	252,296	1,135,070



Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2024

Employer ID	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense	
1347	Midland School District	\$ 142,961	\$ -	\$ 238,141	\$ 186,463	\$ 567,565	\$ 3,442	\$ 541,355	\$ -	\$ 127,602	\$ 672,399	\$ 791,117	\$ 57,638	\$ 848,756
1348	Riverside School District	170,002	-	283,185	110,931	564,118	4,093	643,753	-	304,062	951,908	940,757	(60,640)	880,117
1349	Arkansas River Education Service Co-Op	202,978	-	338,115	308,560	849,652	4,886	768,622	-	320,082	1,093,590	1,123,237	151,836	1,275,072
1350	Great Rivers Education Service Co-Op	74,405	-	123,942	14,460	212,807	1,791	281,752	-	1,048,155	1,331,698	411,743	(283,009)	128,733
1351	Northwest Arkansas Education Service Co-Op	162,945	-	271,429	20,785	455,159	3,923	617,028	-	204,536	825,487	901,703	26,015	927,718
1353	Dequeen-Mena Education Service	190,141	-	316,733	135,353	642,227	4,577	720,015	-	631,681	1,356,273	1,052,204	(209,334)	842,870
1354	Crowley'S Ridge Educational Service Co-Op	197,144	-	328,396	75,923	601,463	4,746	746,530	-	215,130	966,406	1,090,952	169,473	1,260,425
1355	South Central Service Co-Op	86,268	-	143,703	6,140	236,111	2,077	326,674	-	257,923	586,674	477,390	(86,399)	390,991
1359	Conway Vocational Center	61,262	-	102,049	129,541	292,852	1,475	231,984	-	81,756	339,013	(29,147)	309,865	
1362	Jonesboro Vocational Center	40,943	-	68,202	17,652	126,796	986	155,040	-	56,055	212,081	226,570	(21,338)	205,232
1363	Monticello Vocational Center	16,750	-	27,901	66,138	110,789	403	63,426	-	86,867	150,696	92,689	(27,962)	64,727
1364	East Poinsett County School District	142,131	-	236,758	46,731	425,619	3,422	538,212	-	513,745	1,055,378	786,523	(128,856)	657,667
1365	North Central Career Center	6,151	-	10,246	28,282	44,678	148	23,291	-	38,938	62,377	34,036	(12,134)	21,902
1366	River Valley Career Academy	-	-	-	-	-	-	-	-	99,375	99,375	-	(85,341)	(85,341)
1371	Metropolitan Vocational Center	65,847	-	109,686	198,932	374,464	1,585	249,344	-	70,289	321,218	364,382	(31,956)	332,426
1372	Texarkana Career And Technological Center	-	-	-	-	-	-	-	-	20,155	20,155	-	(82,374)	(82,374)
1373	Warren Vocational Center	21,386	-	35,624	31,335	88,346	515	80,983	-	25,189	106,688	118,346	(22,905)	95,441
1991	Centerpoint School District	243,929	-	406,331	320,182	970,442	5,872	923,696	-	181,414	1,110,982	1,349,856	105,919	1,455,775
2000	Arkansas Arts Academy Charter	229,408	-	382,141	1,287,671	1,899,220	5,523	868,706	-	242,245	1,116,474	1,269,496	403,538	1,673,034
2001	Academics Plus Charter School	353,439	-	588,748	2,336,475	3,278,662	8,508	1,338,378	-	-	1,346,886	1,955,857	896,088	2,851,945
2002	Kipp Delta College Preparatory Charter	300,204	-	500,071	853,544	1,653,818	7,227	1,136,791	-	2,389,677	3,533,695	1,661,265	(485,466)	1,175,799
2003	Imboden Area Charter School	19,153	-	31,905	143,926	194,985	461	72,529	-	3,444	76,434	105,992	39,790	145,781
2006	Haas Hall Academy Charter - Fayetteville	238,208	-	396,801	1,172,924	1,807,934	5,734	902,032	-	43,179	950,945	1,318,197	630,019	1,948,216
2007	Lisa Academy Charter	853,801	-	1,422,239	4,848,503	7,124,542	20,554	3,233,117	-	-	3,253,671	4,724,761	2,970,422	7,695,182
2008	Arkansas Virtual Academy Charter	322,743	-	537,616	1,616,966	2,477,325	7,770	1,222,140	-	-	1,229,910	1,785,992	984,187	2,770,179
2012	Covenant Keepers Charter School	-	-	-	-	-	-	-	-	20,932	20,932	-	(98,199)	(98,199)
2016	E-Stem Public Charter School	582,224	-	969,852	1,048,205	2,600,281	14,016	2,204,726	-	1,413,125	3,631,867	3,221,907	779,028	4,000,935
2019	Little Rock Preparatory Academy	-	-	-	-	-	-	-	-	433,360	433,360	-	(391,947)	(391,947)
2020	Jacksonville Lighthouse Charter School	170,324	-	283,721	2,701,951	3,155,996	4,100	644,971	-	4,322,999	4,972,070	942,538	46,858	989,396
2022	Pine Bluff Lighthouse Charter School	-	-	-	5,694	5,694	-	-	-	720,413	720,413	-	(416,966)	(416,966)
2023	Sia Tech Little Rock Charter	66,499	-	110,772	1,321,202	1,498,473	1,601	251,813	-	36,241	289,655	367,991	321,347	689,337
2024	Northwest Arkansas Classical Academy Charter	253,902	-	422,944	1,972,903	2,649,749	6,112	961,461	-	-	967,573	1,405,044	919,096	2,324,141
2025	Premier High School Of Little Rock Charter	44,207	-	73,639	517,463	635,309	1,064	167,400	-	137,236	305,700	244,632	157,885	402,517
2026	Quest Middle Charter School - Pine Bluff	-	-	-	-	-	-	-	-	-	-	-	(44,754)	(44,754)
2027	Exalt Academy Charter School	143,293	-	238,694	1,148,776	1,530,763	3,450	542,613	-	-	546,062	792,955	579,559	1,372,514
2028	Quest Middle Charter School - West Little Rock	-	-	-	-	-	-	-	-	48,864	48,864	-	(167,680)	(167,680)
2029	Capital City Lighthouse Charter School	-	-	-	-	-	-	-	-	512,579	512,579	-	(279,565)	(279,565)
2030	Ozark Montessori Academy Charter - Springdale	-	-	-	-	-	-	-	-	52,618	52,618	-	(207,077)	(207,077)
2031	Rockbridge Montessori Charter School	-	-	-	-	-	-	-	-	-	-	-	(43,922)	(43,922)
2032	Haas Hall Academy - Bentonville Charter	-	-	-	9,277	9,277	-	-	-	439,970	439,970	-	(329,472)	(329,472)



Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2024

Employer ID	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Resources	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 Resources	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense
2033	Future School Of Ft. Smith Charter	\$ 61,768	\$ -	\$ 102,891	\$ 252,189	\$ 416,848	\$ 1,487	\$ 233,898	\$ -	\$ -	\$ 235,385	\$ 341,811	\$ 158,205	\$ 500,015
2034	Arkansas Connections Academy Charter	276,772	-	461,039	2,232,995	2,970,807	6,663	1,048,062	-	-	1,054,725	1,531,600	1,319,081	2,850,682
2035	The Excel Center Charter At Goodwill	41,052	-	68,383	374,093	483,528	988	155,452	-	1,376	157,816	227,172	117,975	345,146
2036	Friendship Aspire Academy - Pine Bluff	320,242	-	533,450	5,666,356	6,520,048	7,709	1,212,671	-	-	1,220,380	1,772,154	1,971,936	3,744,090
2037	Southeast Arkansas Preparatory High School	-	-	-	-	-	-	-	-	141,230	141,230	-	(95,581)	(95,581)
2038	Scholarmade Achievement Place	84,192	-	140,245	575,734	800,171	2,027	318,813	-	717,619	1,038,459	465,901	272,996	738,897
2039	Friendship Aspire Academy - Little Rock	-	-	-	159,967	159,967	-	-	-	947,313	947,313	-	(65,241)	(65,241)
2040	Premier High School Of North Little Rock Charter	20,721	-	34,516	237,011	292,248	499	78,464	-	-	78,963	114,664	132,019	246,683
2041	Hope Academy Of Northwest Arkansas	25,748	-	42,890	258,030	326,669	620	97,501	-	87,817	185,938	142,484	170,112	312,597
2042	Friendship Aspire - Southeast Pine Bluff	-	-	-	110,344	110,344	-	-	-	242,559	242,559	-	3,960	3,960
2043	Westwind School For Performing Arts	16,294	-	27,142	271,802	315,237	392	61,700	-	10,951	73,043	90,166	110,300	200,466
2044	Premier High School Of Springdale	10,986	-	18,300	162,051	191,337	264	41,600	-	20,949	62,814	60,793	73,620	134,413
2045	Arkansas Military And First Responders Academy	32,533	-	54,193	885,926	972,652	783	123,195	-	-	123,978	180,033	231,385	411,418
4857	Arkansas Activities Association	41,192	-	68,616	3,388	113,197	992	155,983	-	46,172	203,147	227,948	(14,930)	213,018
6864	Arkansas Easter Seals	-	-	-	148	148	-	-	-	10,141	10,141	-	(24,558)	(24,558)
6870	Arkansas School Boards Association	5,698	-	9,491	84,232	99,420	137	21,575	-	1,938	23,650	31,529	24,171	55,700
6873	First Student	-	-	-	-	-	-	-	-	31,279	31,279	-	(16,942)	(16,942)
6875	Arkansas Association Educational Administrators	13,939	-	23,219	50,010	87,168	336	52,782	-	127,017	180,135	77,134	(4,590)	72,544
6877	Economics Arkansas	6,963	-	11,598	129,227	147,788	168	26,366	-	-	26,533	38,530	44,169	82,699
9492	Boston Mountain Educational Co-Op	22,375	-	37,271	9,307	68,953	539	84,727	-	100,377	185,643	123,817	(178,116)	(54,299)
1-005	University Of Arkansas - Monticello	15,609	-	26,001	-	41,609	376	59,106	-	140,234	199,716	86,376	(107,695)	(21,319)
1-006	University Of Arkansas - Pine Bluff	2,823	-	4,703	-	7,526	68	10,691	-	9,156	19,915	15,624	(3,812)	11,812
1-008	Arkansas School For The Blind	128,823	-	214,590	165,903	509,317	3,101	487,820	-	724,619	1,215,539	712,882	(193,340)	519,542
1-016	Arkansas School For The Deaf	202,012	-	336,506	210,906	749,423	4,863	764,964	-	1,063,366	1,833,193	1,117,891	(419,290)	698,601
1-017	Arkansas Department Of Education	610,979	-	1,017,752	338,797	1,967,528	14,708	2,313,614	-	4,270,034	6,598,357	3,381,033	(1,729,352)	1,651,680
1-025	Henderson State University	7,301	-	12,162	-	19,463	176	27,648	-	321,356	349,179	40,403	(169,980)	(129,576)
1-028	Arkansas State University- Beebe	25,367	-	42,255	-	67,622	611	96,057	-	285,265	381,933	140,375	(188,052)	(47,677)
1-029	Arkansas State University- Newport	13,029	-	21,703	-	34,732	314	49,337	-	225,848	275,499	72,099	(150,233)	(78,134)
1-045	Arkansas Tech University	87,102	-	145,092	-	232,194	2,097	329,832	-	837,297	1,169,226	482,004	(410,324)	71,680
1-051	Southern Arkansas University	39,136	-	65,191	20,731	125,058	942	148,197	-	1,083,855	1,232,994	216,569	(462,077)	(245,508)
1-052	Arkansas State University- Mt. Home	2,028	-	3,378	1,034	6,439	49	7,678	-	5,931	13,658	11,221	(5,257)	5,963
1-053	Arkansas State University	98,156	-	163,506	-	261,662	2,363	371,692	-	819,335	1,193,390	543,177	(517,051)	26,126
1-054	University Of Central Arkansas	317,391	-	528,701	467,139	1,313,231	7,641	1,201,874	-	589,822	1,799,337	1,756,376	(181,112)	1,575,264
1-115	Arkansas Department Of Career Education (Rehab)	173,895	-	289,670	-	463,565	4,186	658,495	-	2,769,377	3,432,057	962,300	(1,492,580)	(530,280)
1-197	Southeast Arkansas College	46,402	-	77,296	-	123,698	-	175,713	-	451,087	627,918	256,781	(242,705)	14,076
1-202	Arkansas Teacher Retirement System	209,195	-	348,471	1,023,183	1,580,849	5,036	792,165	-	61,343	858,545	1,157,642	209,103	1,366,745
1-220	U Of A Community College - Morrilton	36,269	-	60,416	6,425	103,110	873	137,341	-	116,552	254,766	200,705	(133,770)	66,935
1-224	Arkansas Educational Tv Network	155,082	-	258,332	179,382	592,796	3,733	587,255	-	707,662	1,298,651	858,194	(81,377)	776,817
1-249	U Of A Community College - Hope	13,353	-	22,243	-	35,597	321	50,565	-	120,667	171,553	73,894	(80,023)	(6,130)
1-254	Phillips Community College -U Of A	1,345	-	2,241	2,781	6,367	32	5,094	-	30,362	35,489	7,445	(19,852)	(12,408)



Schedule of Pension Amounts by Employer as of and for the Year Ended June 30, 2024

		Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
Employer ID	Employer	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense
1-256	University Of Arkansas - Fort Smith	\$ 10,631	\$ -	\$ 17,709	\$ 4,281	\$ 32,621	\$ 256	\$ 40,258	\$ -	\$ 41,011	\$ 81,525	\$ 58,832	\$ (47,157)	\$ 11,675
1-268	Southern Arkansas University Tech	23,820	-	39,679	-	63,500	573	90,201	-	371,879	462,654	131,817	(226,386)	(94,569)
1-274	Crowleys Ridge Technical Institute	-	-	-	-	-	-	-	-	-	-	-	(17,116)	(17,116)
1-290	Pulaski Technical College	78,201	-	130,266	-	208,467	1,883	296,128	-	803,241	1,101,252	432,751	(567,185)	(134,434)
1-291	Asu - Three Rivers	37,710	-	62,816	-	100,526	908	142,797	-	278,116	421,821	208,679	(155,122)	53,557
1-294	Arkansas Department Of Career Education (Workforce)	55,246	-	92,028	87,066	234,340	1,330	209,203	-	613,137	823,670	305,721	(513,334)	(207,613)
1-295	Black River Technical College	42,296	-	70,455	4,485	117,236	1,018	160,163	-	154,716	315,897	234,056	(56,229)	177,827
1-314	Ozarka College	24,545	-	40,886	149,368	214,799	591	92,945	-	21,214	114,750	135,826	34,673	170,499
1-315	Rich Mountain Community College	15,495	-	25,812	-	41,307	373	58,677	-	235,194	294,244	85,748	(95,173)	(9,424)
1-318	U Of A Community College - Batesville	14,305	-	23,828	-	38,133	344	54,168	-	291,738	346,250	79,159	(139,604)	(60,445)
1-320	Phillips Community College - Dewitt	845	-	1,408	763	3,016	20	3,200	-	48,644	51,864	4,676	(19,023)	(14,347)
1-321	Northwest Technical Institute	91,252	-	152,005	395,728	638,984	2,197	345,546	-	139,380	487,123	504,969	183,885	688,854
1-327	Cossatot Community College - U Of A	18,410	-	30,666	-	49,076	443	69,712	-	157,080	227,235	101,875	(100,299)	1,576
1-328	Arkansas Correctional School	214,017	-	356,503	559,740	1,130,260	5,152	810,424	-	431,883	1,247,459	1,184,325	(13,218)	1,171,107
1-329	North Arkansas College	112,708	-	187,746	48,377	348,830	2,713	426,794	-	240,215	669,723	623,702	(160,082)	463,620
1-330	National Park Community College	38,396	-	63,960	-	102,356	924	145,397	-	525,678	671,999	212,477	(247,542)	(35,064)
1-331	East Arkansas Community College	18,766	-	31,260	213	50,239	452	71,061	-	478,830	550,343	103,846	(231,726)	(127,880)
1-335	Arkansas Northeastern College	71,659	-	119,368	65,737	256,764	1,725	271,354	-	436,395	709,475	396,547	(125,915)	270,632
1-344	South Arkansas Community College	63,088	-	105,091	164,440	332,619	1,519	238,899	-	88,413	328,830	349,118	(10,894)	338,224
1-364	Arkansas State University- Mid South Cc	2,147	-	3,577	-	5,724	52	8,131	-	193,328	201,512	11,883	(91,498)	(79,615)
1-386	Riverside Vocational Technical School	-	-	-	77,796	77,796	-	-	-	512,311	512,311	-	(172,007)	(172,007)
1-388	Northwest Arkansas Community College	95,793	-	159,570	88,729	344,092	2,306	362,743	-	314,091	679,140	530,100	(161,810)	368,290
1-389	University Of Arkansas - Fayetteville	11,192	-	18,644	13,101	42,937	269	42,382	-	250,493	293,145	61,936	(106,404)	(44,468)
1-390	University Of Arkansas - Little Rock	-	-	-	-	-	-	-	-	72,770	72,770	-	(61,363)	(61,363)
1-391	Arkansas Department Of Higher Education	29,073	-	48,429	108,684	186,186	700	110,093	-	114,799	225,592	160,886	46,636	207,522
1-392	South Arkansas Developmental Center	109,591	-	182,554	524,249	816,395	2,638	414,994	-	207,171	624,803	606,457	(106,001)	500,456
1-399	Arkansas School For Math, Sciences & Arts	14,217	-	23,682	-	37,899	342	53,835	-	175,963	230,141	78,673	(89,374)	(10,701)
1-400	University Of Arkansas For Medical Sciences	2,656	-	4,424	-	7,079	64	10,056	-	16,887	27,007	14,696	(16,598)	(1,903)
1-401	Arkansas Economic Development Commission	-	-	-	-	-	-	-	-	7,917	7,917	-	(16,031)	(16,031)
1-402	University Of Arkansas Cooperative Extension	8,821	-	14,694	465	23,981	212	33,403	-	20,260	53,876	48,814	(5,965)	42,849
1-403	Dhs-Divison Of Youth Services	2,738	-	4,562	65,290	72,590	66	10,370	-	30,785	41,221	15,154	(9,498)	5,656
1-404	Apartment Department Of Workforce Services	21,691	-	36,132	74,949	132,772	522	82,137	-	245,281	327,940	120,032	108,433	228,465
1-405	Arkansas Department Of Commerce	14,201	-	23,656	136,867	174,725	342	53,777	-	423,571	477,690	78,588	65,553	144,141
1-406	Arkansas Department Of Education	158,624	-	264,231	1,595,786	2,018,640	3,819	600,665	-	-	604,484	877,791	1,030,370	1,908,161
1-407	Arkansas Department Of Public Safety	2,254	-	3,754	6,045	12,053	54	8,535	-	2,065	10,654	12,473	12,844	25,316
1-409	Arkansas Department Of Health	1,282	-	2,135	23,594	27,011	31	4,854	-	65,393	70,278	7,093	6,246	13,340
TOTAL		\$ 124,825,978	\$ -	\$ 207,931,776	\$ 178,710,440	\$ 511,468,194	\$ 3,004,985	\$ 472,682,798	\$ -	\$ 178,710,440	\$ 654,398,223	\$ 690,761,593	\$ -	\$ 690,761,593

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



SECTION D

SCHEDULE OF DEFERRED RESOURCES BY EMPLOYER BY YEAR

Schedule of Deferred Resources by Employer by Year as of June 30, 2024

		Schedule of Deferred Inflows and Outflows							
Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows					Thereafter	Total
			2025	2026	2027	2028	2029		
106	Cotter Public Schools	0.130284%	\$ (193,966)	\$ 635,647	\$ (319,356)	\$ (237,082)	\$ -	\$ -	\$ (114,757)
108	Rogers Public Schools	2.938644%	(6,778,177)	12,524,158	(7,359,809)	(6,017,978)	-	-	(7,631,805)
109	Gravette School District	0.404807%	(454,685)	2,177,302	(600,398)	(625,528)	-	-	496,691
110	Siloam Springs School District	0.863249%	(1,318,797)	4,308,052	(2,219,747)	(1,626,337)	-	-	(856,828)
111	Hermitage Public School District	0.087873%	(188,581)	413,568	(244,055)	(137,784)	-	-	(156,852)
113	Warren School District	0.271467%	(537,564)	1,187,040	(577,419)	(560,097)	-	-	(488,041)
115	Berryville Public Schools	0.351754%	(644,708)	1,516,213	(705,419)	(637,425)	-	-	(471,339)
116	Lakeside School District	0.200737%	(498,098)	927,654	(536,201)	(491,979)	-	-	(598,624)
117	Gurdon Public Schools	0.126055%	(400,433)	427,654	(373,519)	(286,681)	-	-	(632,978)
119	Arkadelphia Public Schools	0.305587%	(957,940)	1,405,917	(553,275)	(468,100)	-	-	(573,398)
121	Woodlawn School District	0.099325%	(135,195)	521,207	(140,962)	(126,435)	-	-	118,614
123	Magnolia School District	0.520729%	(1,275,231)	2,064,381	(1,308,193)	(1,440,485)	-	-	(1,959,527)
125	Alma School District	0.575062%	(1,367,806)	2,409,457	(1,551,796)	(1,135,512)	-	-	(1,645,656)
126	Mountainburg Public Schools	0.123558%	(259,499)	542,547	(359,299)	(279,911)	-	-	(356,163)
129	Greenbrier Public Schools	0.634830%	(1,240,775)	2,831,783	(1,452,510)	(1,060,433)	-	-	(921,935)
130	Ozark Public Schools	0.312779%	(740,895)	1,338,606	(616,473)	(656,840)	-	-	(675,603)
131	Cutter Morning Star Public Schools	0.105264%	(97,165)	602,946	(138,706)	(170,203)	-	-	196,872
132	Lakeside School District	0.608331%	(1,244,767)	2,654,579	(1,501,070)	(1,163,930)	-	-	(1,255,188)
133	Fountain Lake School District	0.291109%	(288,589)	1,555,295	(439,810)	(511,834)	-	-	315,062
134	Hot Springs School District	0.796981%	(709,428)	3,896,579	(1,392,142)	(1,308,264)	-	-	486,745
135	Jessieville Public School District	0.150783%	(326,441)	602,055	(376,026)	(360,298)	-	-	(460,710)
136	Lake Hamilton School District	0.732637%	(1,935,788)	2,674,462	(2,080,388)	(1,947,433)	-	-	(3,289,146)
139	Sheridan School District	0.676847%	(1,535,265)	2,998,288	(1,512,458)	(1,274,743)	-	-	(1,324,178)
141	Hope Public Schools	0.440462%	(689,682)	2,258,379	(847,328)	(734,726)	-	-	(13,357)
143	Spring Hill School District	0.111542%	(106,845)	580,493	(132,654)	(143,615)	-	-	197,379
144	Bismarck School District	0.173494%	(311,920)	857,181	(403,104)	(198,758)	-	-	(56,601)
145	Mineral Springs School District	0.117513%	(335,543)	420,641	(350,253)	(280,856)	-	-	(546,011)
150	Jackson County School District	0.159637%	(298,165)	728,913	(379,161)	(315,555)	-	-	(263,968)
153	White Hall School District	0.490644%	(903,577)	2,283,383	(934,836)	(895,937)	-	-	(450,967)
154	Watson Chapel School District	0.320197%	(1,550,559)	791,444	(1,322,447)	(942,290)	-	-	(3,023,852)
159	Dollarway School District	0.000000%	(2,022,685)	(1,906,408)	-	-	-	-	(3,929,093)
161	Clarksville School District	0.494657%	(950,062)	2,151,014	(1,160,078)	(814,340)	-	-	(773,466)
163	Lamar School District	0.248570%	(266,077)	1,308,163	(461,373)	(437,748)	-	-	142,966
165	Hoxie Public Schools	0.137682%	(376,714)	566,798	(320,568)	(296,017)	-	-	(426,501)
172	Lee County School District	0.166680%	(207,570)	1,044,266	(248,713)	(435,166)	-	-	152,817
178	Ashdown School District	0.244214%	(587,105)	1,091,716	(637,132)	(517,861)	-	-	(650,381)
180	Booneville School District	0.239758%	(338,677)	1,220,156	(427,077)	(344,964)	-	-	109,438
181	Magazine School District	0.100647%	(216,611)	441,008	(195,535)	(184,241)	-	-	(155,379)
182	Flippin School District	0.167521%	(258,597)	849,089	(331,923)	(379,092)	-	-	(120,522)
184	Texarkana School District	0.840857%	(1,465,640)	4,188,833	(1,814,441)	(1,610,975)	-	-	(702,223)
185	Osceola School District	0.237807%	(408,626)	944,123	(671,316)	(428,673)	-	-	(564,492)
186	Mount Ida Public Schools	0.095691%	(163,977)	485,820	(271,594)	(166,799)	-	-	(116,551)
188	Prescott Public Schools	0.179581%	(259,990)	877,657	(335,340)	(270,988)	-	-	11,340
192	Perryville School District	0.157913%	(348,910)	718,381	(328,106)	(405,663)	-	-	(364,299)
195	Marvell - Elaine School District	0.056981%	(380,338)	85,960	(363,929)	(247,511)	-	-	(905,819)
196	Helena-West Helena Schools	0.228382%	(766,468)	942,696	(524,225)	(229,904)	-	-	(577,901)
197	Kirby School District	0.079391%	(44,140)	431,892	(131,381)	(120,254)	-	-	136,116
203	Marked Tree School District	0.106777%	(50,418)	639,872	(132,869)	(156,862)	-	-	299,724
208	Mena Public Schools	0.295382%	(505,530)	1,452,470	(589,611)	(624,236)	-	-	(266,907)
209	Russellville School District	1.108300%	(2,121,853)	4,970,882	(2,572,786)	(2,251,944)	-	-	(1,975,701)



Schedule of Deferred Resources by Employer by Year as of June 30, 2024

		Schedule of Deferred Inflows and Outflows							
Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows					Thereafter	Total
			2025	2026	2027	2028	2029		
210	Little Rock School District	5.438241%	\$ (10,875,485)	\$ 25,877,002	\$ (10,020,588)	\$ (9,053,568)	\$ -	\$ -	\$ (4,072,640)
211	Pulaski County Special School District	2.887315%	(5,448,185)	13,323,650	(6,492,458)	(5,015,058)	-	-	(3,632,050)
212	North Little Rock School District	1.774679%	(4,137,624)	7,542,394	(4,061,867)	(3,204,302)	-	-	(3,861,399)
213	Forrest City School District	0.365307%	(1,539,455)	1,223,985	(1,368,241)	(1,016,440)	-	-	(2,700,150)
214	Bauxite School District	0.244924%	(622,820)	958,531	(562,211)	(550,237)	-	-	(776,737)
215	Benton School District	0.942980%	(1,088,022)	4,871,176	(1,378,555)	(1,424,056)	-	-	980,543
216	Bryant Public Schools	1.739719%	(3,437,815)	8,335,991	(2,927,914)	(2,722,113)	-	-	(751,852)
219	Lavaca Public Schools	0.149394%	(302,448)	663,525	(348,778)	(264,882)	-	-	(252,583)
221	Greenwood School District	0.695058%	(1,439,005)	3,182,314	(1,704,875)	(1,569,789)	-	-	(1,531,355)
222	Mansfield School District	0.161392%	(279,021)	809,933	(229,200)	(202,853)	-	-	98,859
224	Dequeen Public Schools	0.436770%	(1,042,500)	1,774,132	(1,166,749)	(984,249)	-	-	(1,419,366)
227	Strong-Huttig School District	0.073470%	(137,866)	334,924	(155,453)	(151,181)	-	-	(109,576)
228	Junction City School District	0.131942%	(155,377)	615,613	(280,143)	(216,504)	-	-	(36,411)
230	Shirley School District	0.070150%	(166,744)	352,239	(148,530)	(128,147)	-	-	(91,182)
232	Prairie Grove School District	0.354595%	(484,495)	1,826,697	(603,419)	(558,048)	-	-	180,734
233	Fayetteville Public Schools	2.438262%	(4,390,635)	11,853,598	(4,791,192)	(4,648,974)	-	-	(1,977,202)
234	Farmington Public Schools	0.431365%	(752,712)	2,155,883	(658,846)	(520,273)	-	-	224,052
235	Elkins School District	0.240030%	(208,721)	1,366,125	(311,202)	(286,094)	-	-	560,108
237	Lincoln Consolidated School District	0.213414%	(270,995)	1,150,328	(270,512)	(359,252)	-	-	249,568
238	Greenland School District	0.163801%	(325,926)	708,877	(385,070)	(315,566)	-	-	(290,684)
239	Springdale Public Schools	4.623908%	(10,353,978)	20,101,157	(10,628,155)	(9,324,948)	-	-	(10,205,923)
240	West Fork School District	0.174319%	(344,484)	823,543	(340,463)	(280,808)	-	-	(142,212)
242	Mc Crory School District	0.106354%	(333,357)	408,991	(285,453)	(171,552)	-	-	(381,371)
245	Danville Public Schools	0.157160%	(346,605)	692,920	(371,861)	(318,706)	-	-	(344,251)
246	Dardanelle Public Schools	0.388613%	(773,259)	1,715,377	(990,084)	(712,026)	-	-	(759,992)
250	Cossatot River School District	0.181572%	(450,366)	635,913	(446,515)	(403,770)	-	-	(664,738)
251	South Pike County School District	0.137438%	(314,069)	569,457	(327,357)	(238,838)	-	-	(310,808)
330	Monticello School District	0.330354%	(770,409)	1,529,211	(824,146)	(659,395)	-	-	(724,739)
331	Mammoth Spring School District	0.103018%	(98,421)	533,041	(201,486)	(191,705)	-	-	41,429
333	Batesville School District	0.649804%	(887,610)	3,433,729	(1,139,196)	(929,712)	-	-	477,211
335	Hackett School District	0.155963%	(158,840)	893,917	(178,307)	(163,281)	-	-	393,488
336	Beebe Public School District	0.591751%	(1,100,080)	2,782,606	(1,087,817)	(847,733)	-	-	(253,023)
337	Bald Knob Public Schools	0.197068%	(474,561)	769,136	(495,490)	(361,585)	-	-	(562,501)
350	Fort Smith Public Schools	2.935413%	(7,457,080)	11,833,937	(6,932,639)	(5,438,554)	-	-	(7,994,337)
351	El Dorado Public Schools	0.759974%	(1,316,636)	3,448,176	(1,831,726)	(1,358,383)	-	-	(1,058,569)
360	Heber Springs School District	0.273712%	(713,528)	1,235,031	(431,269)	(413,460)	-	-	(323,227)
365	Barton-Lexa School District	0.128773%	(375,838)	535,602	(286,088)	(258,115)	-	-	(384,439)
375	Earle School District	0.082998%	(430,600)	159,664	(354,189)	(217,546)	-	-	(842,671)
376	West Memphis School District	0.871696%	(2,674,360)	3,022,184	(2,315,381)	(2,194,910)	-	-	(4,162,468)
384	Hamburg School District	0.313373%	(678,966)	1,305,961	(607,175)	(520,522)	-	-	(500,703)
385	Bentonville Public Schools	3.736899%	(6,184,405)	17,867,569	(7,916,791)	(6,990,836)	-	-	(3,224,463)
386	Paris School District	0.217414%	(381,046)	1,010,356	(523,362)	(453,687)	-	-	(347,739)
393	Corning School District	0.141943%	(335,051)	594,952	(357,924)	(314,193)	-	-	(412,216)
394	Jonesboro Public Schools	1.283894%	(2,421,420)	5,908,557	(2,802,008)	(2,776,900)	-	-	(2,091,771)
395	Sloan-Hendrix School District	0.133098%	(148,035)	680,443	(229,634)	(240,753)	-	-	62,021
396	Camden-Fairview School District	0.440323%	(1,163,035)	1,641,808	(1,241,562)	(982,792)	-	-	(1,745,581)
404	Lonoke School District	0.291154%	(774,127)	1,159,394	(654,979)	(610,115)	-	-	(879,827)
416	Crossett School District	0.272144%	(671,804)	1,155,632	(646,523)	(493,525)	-	-	(656,221)
434	Riverview School District	0.216917%	(730,773)	672,048	(606,860)	(473,617)	-	-	(1,139,201)
443	Searcy School District	0.679458%	(1,682,891)	2,743,057	(1,680,327)	(1,164,856)	-	-	(1,785,017)



Schedule of Deferred Resources by Employer by Year as of June 30, 2024

		Schedule of Deferred Inflows and Outflows							
Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows					Thereafter	Total
			2025	2026	2027	2028	2029		
451	Harrison School District	0.556912%	\$ (605,309)	\$ 2,959,509	\$ (828,123)	\$ (847,232)	\$ -	\$ -	\$ 678,845
453	Harrisburg School District	0.247047%	(527,683)	1,100,376	(555,975)	(399,771)	-	-	(383,052)
458	Harmony Grove School District	0.166466%	(430,372)	608,642	(452,378)	(385,772)	-	-	(659,880)
463	Clarendon School District	0.106990%	(278,062)	411,234	(307,040)	(246,421)	-	-	(420,289)
471	Norfolk School District	0.092905%	(121,476)	479,730	(159,158)	(184,402)	-	-	14,694
479	Conway Public Schools	1.900843%	(3,882,458)	8,450,862	(4,623,845)	(3,946,691)	-	-	(4,002,132)
480	Charleston Public Schools	0.155686%	(403,240)	637,795	(383,193)	(255,616)	-	-	(404,255)
484	Harmony Grove School District	0.207458%	(394,212)	971,524	(434,553)	(370,468)	-	-	(227,710)
486	Palestine-Wheatley School District	0.136679%	(112,089)	781,767	(136,471)	(230,567)	-	-	302,641
493	Hazen School District	0.109143%	(168,477)	549,996	(255,150)	(202,148)	-	-	(75,779)
501	Maynard School District	0.107398%	(61,005)	588,262	(107,180)	(153,904)	-	-	266,174
502	West Side School District	0.125422%	(158,383)	636,482	(188,446)	(223,936)	-	-	65,717
503	Malvern School District	0.400790%	(553,250)	2,123,227	(723,167)	(457,509)	-	-	389,301
512	Glen Rose School District	0.174654%	(373,908)	744,567	(426,966)	(351,239)	-	-	(407,546)
513	Waldron Public Schools	0.300512%	(516,061)	1,445,156	(565,276)	(440,692)	-	-	(76,872)
515	Nashville School District	0.319679%	(864,673)	1,215,864	(817,810)	(760,527)	-	-	(1,227,145)
521	Hampton School District	0.109660%	(311,801)	420,629	(286,818)	(268,231)	-	-	(446,221)
530	Mountain View School District	0.336478%	(666,351)	1,478,752	(572,790)	(690,030)	-	-	(450,419)
531	Drew Central School District	0.220026%	(216,448)	1,199,010	(461,578)	(462,084)	-	-	58,901
535	Mayflower School District	0.181741%	(518,089)	651,353	(381,294)	(237,990)	-	-	(486,020)
536	Southside Bee Branch School District	0.129451%	(204,617)	636,913	(234,218)	(236,463)	-	-	(38,385)
538	Gentry Public Schools	0.340385%	(228,294)	1,940,667	(356,385)	(487,194)	-	-	868,794
539	Fordyce Public Schools	0.145210%	(285,400)	596,891	(388,771)	(310,523)	-	-	(387,803)
545	Newport Special School District	0.250987%	(156,481)	1,456,871	(400,688)	(413,071)	-	-	486,631
547	Decatur Public Schools	0.121998%	(166,453)	624,836	(232,696)	(204,187)	-	-	21,500
548	Scranton School District	0.082317%	(96,891)	429,411	(166,514)	(125,929)	-	-	40,077
552	Cedarville Public School District	0.164207%	(255,202)	784,412	(349,813)	(263,754)	-	-	(84,357)
555	Concord School District	0.098969%	(261,065)	357,784	(247,758)	(202,063)	-	-	(353,101)
558	Pocahontas Public Schools	0.309187%	(887,246)	1,119,501	(736,886)	(762,338)	-	-	(1,266,969)
560	Van Buren School District	1.072280%	(2,185,302)	4,511,741	(2,757,920)	(2,378,509)	-	-	(2,809,991)
564	County Line Public Schools	0.097097%	(97,474)	497,579	(179,915)	(186,693)	-	-	33,498
565	Salem School District	0.140782%	(254,417)	634,956	(370,035)	(322,307)	-	-	(311,804)
566	Dierks Public Schools	0.103295%	(218,973)	466,973	(219,013)	(215,033)	-	-	(186,046)
569	Pottsville School District	0.319910%	(508,097)	1,524,905	(732,485)	(585,802)	-	-	(301,479)
571	Piggott School District	0.147804%	(294,184)	655,764	(324,136)	(239,930)	-	-	(202,485)
583	Hector School District	0.118665%	(116,042)	582,686	(239,087)	(235,415)	-	-	(7,859)
586	Blytheville Public Schools	0.276997%	(1,631,589)	358,309	(1,221,041)	(494,687)	-	-	(2,989,009)
592	Bearden School District	0.099652%	(197,249)	459,610	(213,848)	(201,220)	-	-	(152,708)
593	Pine Bluff School District	0.722306%	(917,118)	4,165,654	(2,772,816)	(2,501,894)	-	-	(2,026,175)
597	Marmaduke School District	0.134642%	(240,762)	625,979	(219,645)	(194,288)	-	-	(28,716)
601	Fouke School District	0.203947%	(498,857)	939,077	(351,249)	(268,056)	-	-	(179,085)
602	Horatio School District	0.137812%	(396,522)	522,333	(359,530)	(269,496)	-	-	(503,215)
606	England Public School District	0.139221%	(259,132)	621,380	(249,080)	(212,278)	-	-	(99,109)
607	Jasper School District	0.210433%	(305,127)	1,089,690	(354,076)	(390,805)	-	-	39,682
608	Trumann School District	0.252474%	(415,535)	1,132,976	(567,387)	(320,458)	-	-	(170,403)
622	Carlisle School District	0.137021%	(114,713)	766,375	(208,613)	(179,671)	-	-	263,379
623	Bradford School District	0.088307%	(155,226)	407,271	(197,424)	(147,482)	-	-	(92,861)
625	Huntsville School District	0.413464%	(1,123,027)	1,667,443	(1,230,173)	(845,349)	-	-	(1,531,106)
626	Yellville-Summit Public School	0.188732%	31,939	1,221,712	(190,416)	(208,366)	-	-	854,869
629	Brookland Public Schools	0.536966%	(91,376)	3,235,328	(473,970)	(734,203)	-	-	1,935,779



Schedule of Deferred Resources by Employer by Year as of June 30, 2024

		Schedule of Deferred Inflows and Outflows							
Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows					Thereafter	Total
			2025	2026	2027	2028	2029		
630	Brinkley Public Schools	0.092915%	\$ (223,651)	\$ 414,262	\$ (254,737)	\$ (237,201)	\$ -	\$ -	\$ (301,327)
637	Bay School District	0.108734%	(179,108)	529,539	(196,019)	(158,050)	-	-	(3,638)
645	Foreman Public Schools	0.096598%	(87,930)	494,208	(178,555)	(175,704)	-	-	52,019
651	Quitman Public Schools	0.140347%	(82,228)	850,117	(189,924)	(162,823)	-	-	415,143
656	Wynne Public Schools	0.466279%	(1,213,070)	1,803,359	(1,116,490)	(873,694)	-	-	(1,399,896)
657	Dumas Public Schools	0.241141%	(746,816)	873,317	(733,698)	(576,564)	-	-	(1,183,761)
658	Manila Public Schools	0.190601%	(500,021)	803,035	(494,886)	(373,375)	-	-	(565,248)
662	Clinton Public Schools	0.255423%	(542,715)	1,162,426	(544,420)	(557,934)	-	-	(482,644)
667	Greene County Tech School District	0.681055%	(1,202,053)	3,172,005	(1,411,770)	(1,098,213)	-	-	(540,031)
674	Augusta Public Schools	0.090083%	(232,179)	415,067	(225,524)	(228,053)	-	-	(270,690)
675	Green Forest Public Schools	0.277979%	(405,734)	1,380,555	(475,615)	(541,371)	-	-	(42,165)
676	East End School District	0.120298%	(211,162)	566,904	(237,309)	(196,538)	-	-	(197,106)
677	Dover School District	0.233366%	(537,068)	1,009,960	(491,600)	(455,626)	-	-	(474,335)
682	Mountain Home Public Schools	0.691598%	(1,203,307)	3,298,660	(1,500,594)	(1,577,061)	-	-	(982,303)
687	Star City School District	0.239574%	(664,610)	945,699	(579,256)	(459,842)	-	-	(758,009)
693	Atkins Public Schools	0.181619%	(360,342)	826,010	(423,980)	(350,122)	-	-	(308,434)
696	Des Arc School District	0.115008%	(87,028)	649,351	(224,404)	(187,606)	-	-	150,314
698	Vilonia School District	0.538891%	(1,523,384)	2,200,865	(1,106,709)	(926,445)	-	-	(1,355,673)
702	Nettleton Public Schools	0.790234%	(894,137)	4,190,950	(1,009,320)	(1,242,621)	-	-	1,044,872
704	Omaha School District	0.082410%	(199,875)	353,527	(166,096)	(185,438)	-	-	(197,882)
705	Cabot Public Schools	1.939877%	(3,837,221)	9,010,503	(3,595,312)	(3,355,642)	-	-	(1,777,671)
714	Marion School District	0.702202%	(1,480,387)	3,234,149	(1,788,658)	(1,306,874)	-	-	(1,341,770)
715	McGehee Public Schools	0.221562%	(538,369)	897,936	(525,614)	(378,954)	-	-	(545,001)
719	Cave City School District	0.226746%	(371,864)	1,025,849	(575,697)	(510,197)	-	-	(431,910)
724	Pangburn School District	0.161804%	(204,481)	821,393	(395,535)	(269,276)	-	-	(47,899)
727	Calico Rock School District	0.083994%	(117,994)	409,947	(158,992)	(147,933)	-	-	(14,972)
731	Dewitt School District	0.215337%	(564,866)	848,063	(503,250)	(473,903)	-	-	(693,956)
735	Alpena School District	0.086842%	(212,847)	292,023	(215,180)	(165,964)	-	-	(301,968)
736	Magnet Cove School District	0.127165%	(196,909)	589,019	(276,840)	(200,738)	-	-	(85,468)
746	Stuttgart School District	0.287532%	(625,728)	1,240,021	(653,074)	(632,478)	-	-	(671,259)
747	Valley Springs Public Schools	0.160153%	(248,964)	841,351	(243,799)	(234,467)	-	-	114,121
750	Ouachita Public Schools	0.089303%	(106,552)	452,770	(130,714)	(124,815)	-	-	90,688
753	Gosnell Public Schools	0.203836%	(602,623)	729,489	(471,928)	(371,928)	-	-	(716,991)
756	Mulberry-Pleasant View Bi-County Public Schools	0.102610%	(105,903)	534,374	(175,196)	(171,743)	-	-	81,532
757	Poyen School District	0.085188%	(251,089)	325,225	(208,053)	(123,384)	-	-	(257,302)
765	Eureka Springs Public Schools	0.146484%	(304,504)	648,733	(312,798)	(275,136)	-	-	(243,705)
771	Southside School District	0.355569%	(481,644)	1,736,491	(695,593)	(613,483)	-	-	(54,229)
779	Melbourne Public School District	0.150603%	(370,907)	639,690	(332,029)	(304,033)	-	-	(367,279)
780	Wonderview School District	0.091045%	(135,870)	444,274	(162,783)	(119,280)	-	-	26,341
794	Viola School District	0.091023%	(111,668)	469,557	(182,283)	(145,850)	-	-	29,757
795	Nemo Vista School District	0.101274%	(211,250)	431,668	(246,722)	(218,333)	-	-	(244,636)
813	Blevins School District	0.093550%	(182,539)	434,749	(222,110)	(235,563)	-	-	(205,463)
820	Parkers Chapel School District	0.133362%	(284,954)	589,006	(381,931)	(281,495)	-	-	(359,374)
847	Rose Bud School District	0.147084%	(409,076)	584,644	(319,559)	(241,511)	-	-	(385,502)
863	Valley View Public Schools	0.510132%	(736,049)	2,674,678	(929,299)	(781,787)	-	-	227,543
872	Smackover-Norphlet School District	0.219323%	(398,541)	1,018,799	(474,927)	(367,713)	-	-	(222,382)
873	Genoa Central School District	0.199334%	(398,917)	911,135	(396,164)	(383,832)	-	-	(267,778)
956	Bergman Public Schools	0.187486%	(391,407)	874,891	(382,398)	(342,980)	-	-	(241,894)
957	Lead Hill School District	0.076408%	(28,226)	440,303	(140,869)	(123,778)	-	-	147,431
958	Dermott School District	0.085473%	(152,341)	424,186	(194,641)	(141,916)	-	-	(64,712)



Schedule of Deferred Resources by Employer by Year as of June 30, 2024

		Schedule of Deferred Inflows and Outflows							
Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows					Thereafter	Total
			2025	2026	2027	2028	2029		
963	Guy-Perkins School District	0.075744%	\$ (80,345)	\$ 413,732	\$ (104,660)	\$ (94,716)	\$ -	\$ -	\$ 134,010
964	Mt. Vernon-Enola School Distri	0.097525%	(161,142)	495,638	(182,516)	(211,596)	-	-	(59,616)
965	Mountain Pine School District	0.132144%	(156,592)	668,394	(387,471)	(352,982)	-	-	(228,651)
973	Armored School District	0.087030%	(272,696)	361,392	(189,870)	(173,861)	-	-	(275,036)
987	White County Central Schools	0.151676%	(153,622)	854,815	(246,786)	(245,560)	-	-	208,848
1000	Lafayette County School District	0.117164%	(347,216)	388,118	(399,354)	(286,440)	-	-	(644,892)
1001	Cedar Ridge School District	0.157626%	(371,700)	627,252	(411,530)	(380,052)	-	-	(536,029)
1002	Cleveland County School District	0.170556%	(406,055)	790,020	(367,818)	(216,605)	-	-	(200,458)
1003	Deer/ Mt. Judea School District	0.077935%	(173,711)	357,748	(169,422)	(164,484)	-	-	(149,869)
1004	Emerson-Taylor-Bradley School	0.211236%	(432,928)	997,585	(416,462)	(367,653)	-	-	(219,458)
1005	Hillcrest School District	0.093030%	(153,453)	436,365	(224,925)	(158,972)	-	-	(100,985)
1006	Ouachita River School District	0.140929%	(237,073)	681,891	(276,578)	(286,898)	-	-	(118,658)
1008	Ozark Mountain School District	0.113759%	(392,923)	372,541	(386,896)	(337,864)	-	-	(745,142)
1009	Two Rivers School District	0.154056%	(354,115)	667,378	(387,821)	(406,042)	-	-	(480,600)
1010	Searcy County School District	0.169532%	(369,983)	722,521	(498,449)	(367,028)	-	-	(512,939)
1011	Lawrence County School District	0.173822%	(246,446)	889,090	(261,164)	(317,567)	-	-	63,912
1045	Highland Public School District	0.334120%	(319,224)	1,675,154	(844,098)	(675,662)	-	-	(163,830)
1074	Cross County School District	0.122960%	(190,737)	622,321	(204,037)	(121,164)	-	-	106,383
1091	Westside Consolidated School District	0.309443%	(591,476)	1,430,534	(650,751)	(663,986)	-	-	(475,679)
1092	Pea Ridge School District	0.460259%	(337,087)	2,635,434	(625,604)	(595,006)	-	-	1,077,737
1093	Jacksonville North Pulaski School District	0.898236%	(515,887)	5,516,281	(743,879)	(933,887)	-	-	3,322,628
1114	Rivercrest School District	0.226237%	(378,372)	1,016,011	(428,130)	(407,481)	-	-	(197,973)
1165	Caddo Hills School District	0.111303%	(163,331)	529,628	(232,058)	(241,013)	-	-	(106,774)
1293	South Conway County School District	0.421143%	(724,505)	1,937,787	(960,304)	(851,834)	-	-	(598,855)
1307	Southwest Arkansas Education Co-Op	0.081280%	(193,070)	377,452	(107,573)	(107,507)	-	-	(30,698)
1308	Southeast Arkansas Education Service Co-Op	0.207081%	(791,497)	614,824	(579,355)	(514,545)	-	-	(1,270,572)
1321	Westside School District	0.118967%	(215,156)	536,616	(326,140)	(255,952)	-	-	(260,632)
1330	Guy Fenter Education Service Co-Op	0.128252%	(24,461)	826,165	(77,249)	(102,252)	-	-	622,203
1332	Northcentral Arkansas Education Service Co-Op	0.076751%	(330,759)	183,005	(395,169)	(328,361)	-	-	(871,283)
1333	Buffalo Island Central School District	0.139414%	(252,482)	640,770	(261,730)	(301,015)	-	-	(174,457)
1335	Rector School District	0.125706%	(108,517)	640,148	(202,752)	(228,355)	-	-	100,523
1336	Ozarks Unlimited Resource Educational Service Co-Op	0.133560%	(218,400)	677,688	(209,196)	(218,718)	-	-	31,375
1337	Northeast Arkansas Education Co-Op	0.097559%	(235,318)	402,259	(209,962)	(186,586)	-	-	(229,607)
1338	Dawson Education Service Co-Op	0.532212%	1,130,785	4,516,412	809,095	545,513	-	-	7,001,806
1339	Arch Ford Education Service Co-Op	0.441488%	(1,823,274)	272,560	(3,067,649)	(2,331,270)	-	-	(6,949,633)
1342	Western Yell County School District	0.071749%	(179,099)	337,536	(219,522)	(185,356)	-	-	(246,440)
1343	Nevada School District	0.096076%	(108,213)	500,984	(109,660)	(121,003)	-	-	162,108
1344	Paragould School District	0.612522%	(900,334)	3,168,420	(1,123,809)	(1,099,033)	-	-	45,244
1345	Wilbur D Mills Education Service Co-Op	0.115976%	(173,337)	572,598	(187,109)	(193,347)	-	-	18,805
1346	Izard County Consolidated School District	0.127797%	(361)	797,281	(114,484)	(223,598)	-	-	458,837
1347	Midland School District	0.114528%	(170,247)	553,009	(244,614)	(242,982)	-	-	(104,834)
1348	Riverside School District	0.136191%	(323,175)	552,273	(320,002)	(296,887)	-	-	(387,790)
1349	Arkansas River Education Service Co-Op	0.162608%	(318,032)	789,889	(401,288)	(314,507)	-	-	(243,939)
1350	Great Rivers Education Service Co-Op	0.059607%	(437,796)	(18,354)	(401,177)	(261,564)	-	-	(1,118,892)
1351	Northwest Arkansas Education Service Co-Op	0.130538%	(327,214)	533,934	(318,632)	(258,417)	-	-	(370,329)
1353	Dequeen-Mena Education Service	0.152325%	(511,859)	561,089	(390,804)	(372,472)	-	-	(714,046)
1354	Crowley'S Ridge Educational Service Co-Op	0.157935%	(335,551)	666,477	(373,177)	(322,692)	-	-	(364,943)
1355	South Central Service Co-Op	0.069111%	(218,217)	250,650	(207,059)	(175,937)	-	-	(350,563)
1359	Conway Vocational Center	0.049078%	(99,796)	254,330	(76,866)	(100,030)	-	-	(22,362)
1362	Jonesboro Vocational Center	0.032800%	(91,256)	137,058	(67,610)	(63,476)	-	-	(85,285)



Schedule of Deferred Resources by Employer by Year as of June 30, 2024

			Schedule of Deferred Inflows and Outflows						
Employer ID	Employer	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows						
			2025	2026	2027	2028	2029	Thereafter	Total
1363	Monticello Vocational Center	0.013418%	\$ (51,690)	\$ 51,887	\$ (29,140)	\$ (10,965)	\$ -	\$ -	\$ (39,908)
1364	East Poinsett County School District	0.113863%	(337,742)	406,873	(373,936)	(324,954)	-	-	(629,759)
1365	North Central Career Center	0.004927%	(12,739)	25,843	(15,107)	(15,696)	-	-	(17,699)
1366	River Valley Career Academy	0.000000%	(81,307)	(18,068)	-	-	-	-	(99,375)
1371	Metropolitan Vocational Center	0.052751%	(87,662)	280,422	(56,056)	(83,457)	-	-	53,246
1372	Texarkana Career And Technological Center	0.000000%	(20,155)	-	-	-	-	-	(20,155)
1373	Warren Vocational Center	0.017133%	(42,959)	86,783	(29,899)	(32,267)	-	-	(18,342)
1991	Centerpoint School District	0.195416%	(308,182)	893,368	(399,605)	(326,122)	-	-	(140,540)
2000	Arkansas Arts Academy Charter	0.183782%	(110,746)	1,115,461	(132,380)	(89,588)	-	-	782,746
2001	Academics Plus Charter School	0.283145%	185,954	1,961,542	(32,447)	(183,272)	-	-	1,931,776
2002	Kipp Delta College Preparatory Charter	0.240498%	(922,599)	577,302	(728,200)	(806,379)	-	-	(1,879,876)
2003	Imboden Area Charter School	0.015344%	10,021	112,589	2,818	(6,877)	-	-	118,551
2006	Haas Hall Academy Charter - Fayetteville	0.190832%	169,575	1,122,928	(232,007)	(203,507)	-	-	856,989
2007	Lisa Academy Charter	0.683993%	1,023,817	4,782,715	(928,870)	(1,006,791)	-	-	3,870,871
2008	Arkansas Virtual Academy Charter	0.258554%	267,755	1,670,954	(338,890)	(352,404)	-	-	1,247,415
2012	Covenant Keepers Charter School	0.000000%	(20,932)	-	-	-	-	-	(20,932)
2016	E-Stem Public Charter School	0.466428%	(704,290)	2,124,369	(1,411,282)	(1,040,383)	-	-	(1,031,586)
2019	Little Rock Preparatory Academy	0.000000%	(357,563)	(75,797)	-	-	-	-	(433,360)
2020	Jacksonville Lighthouse Charter School	0.136449%	(173,003)	681,950	(1,498,071)	(826,949)	-	-	(1,816,074)
2022	Pine Bluff Lighthouse Charter School	0.000000%	(376,877)	(337,842)	-	-	-	-	(714,718)
2023	Sia Tech Little Rock Charter	0.053273%	228,289	600,996	216,769	162,764	-	-	1,208,817
2024	Northwest Arkansas Classical Academy Charter	0.203405%	299,108	1,553,221	86,445	(256,599)	-	-	1,682,176
2025	Premier High School Of Little Rock Charter	0.035415%	86,193	315,544	23,818	(95,947)	-	-	329,609
2026	Quest Middle Charter School - Pine Bluff	0.000000%	-	-	-	-	-	-	-
2027	Exalt Academy Charter School	0.114794%	256,802	891,260	11,357	(174,719)	-	-	984,701
2028	Quest Middle Charter School - West Little Rock	0.000000%	(48,864)	-	-	-	-	-	(48,864)
2029	Capital City Lighthouse Charter School	0.000000%	(274,856)	(237,723)	-	-	-	-	(512,579)
2030	Ozark Montessori Academy Charter - Springdale	0.000000%	(52,618)	-	-	-	-	-	(52,618)
2031	Rockbridge Montessori Charter School	0.000000%	-	-	-	-	-	-	-
2032	Haas Hall Academy - Bentonville Charter	0.000000%	(350,176)	(80,517)	-	-	-	-	(430,693)
2033	Future School Of Ft. Smith Charter	0.049483%	20,871	320,628	(70,015)	(90,021)	-	-	181,463
2034	Arkansas Connections Academy Charter	0.221726%	674,101	1,654,967	(158,200)	(254,786)	-	-	1,916,082
2035	The Excel Center Charter At Goodwill	0.032887%	45,807	255,783	18,855	5,267	-	-	325,711
2036	Friendship Aspire Academy - Pine Bluff	0.256551%	1,337,404	2,935,999	946,148	80,118	-	-	5,299,668
2037	Southeast Arkansas Preparatory High School	0.000000%	(116,258)	(24,973)	-	-	-	-	(141,230)
2038	Scholarmade Achievement Place	0.067447%	(10,775)	341,914	(287,009)	(282,418)	-	-	(238,288)
2039	Friendship Aspire Academy - Little Rock	0.000000%	(247,448)	(269,506)	(270,392)	-	-	-	(787,346)
2040	Premier High School Of North Little Rock Charter	0.016600%	68,335	152,119	622	(7,791)	-	-	213,285
2041	Hope Academy Of Northwest Arkansas	0.020627%	129,558	134,168	(68,299)	(54,696)	-	-	140,731
2042	Friendship Aspire - Southeast Pine Bluff	0.000000%	3,960	(65,613)	(70,562)	-	-	-	(132,215)
2043	Westwind School For Performing Arts	0.013053%	84,637	165,811	(5,408)	(2,846)	-	-	242,194
2044	Premier High School Of Springdale	0.008801%	56,317	110,094	(23,228)	(14,660)	-	-	128,523
2045	Arkansas Military And First Responders Academy	0.026063%	180,144	350,887	174,978	142,666	-	-	848,674
4857	Arkansas Activities Association	0.033000%	(79,619)	137,300	(78,832)	(68,799)	-	-	(89,950)
6864	Arkansas Easter Seals	0.000000%	(8,323)	(1,144)	(267)	(259)	-	-	(9,993)
6870	Arkansas School Boards Association	0.004564%	15,322	44,980	13,722	1,745	-	-	75,770
6873	First Student	0.000000%	(16,393)	(14,886)	-	-	-	-	(31,279)
6875	Arkansas Association Educational Administrators	0.011167%	(25,128)	17,321	(52,496)	(32,664)	-	-	(92,967)
6877	Economics Arkansas	0.005578%	33,203	69,745	27,791	(9,483)	-	-	121,255
9492	Boston Mountain Educational Co-Op	0.017925%	(81,815)	60,280	(51,238)	(43,916)	-	-	(116,690)



Schedule of Deferred Resources by Employer by Year as of June 30, 2024

		Schedule of Deferred Inflows and Outflows							
Employer ID	Employer	Employer Allocation						Thereafter	Total
		Percentage	2025	2026	2027	2028	2029		
1-005	University Of Arkansas - Monticello	0.012504%	\$ (97,490)	\$ 12,340	\$ (46,852)	\$ (26,104)	\$ -	\$ -	\$ (158,107)
1-006	University Of Arkansas - Pine Bluff	0.002262%	(7,906)	7,409	(6,680)	(5,212)	-	-	(12,389)
1-008	Arkansas School For The Blind	0.103202%	(415,576)	325,924	(310,020)	(306,551)	-	-	(706,223)
1-016	Arkansas School For The Deaf	0.161835%	(695,599)	551,469	(476,147)	(463,492)	-	-	(1,083,770)
1-017	Arkansas Department Of Education	0.489464%	(2,558,179)	1,240,065	(1,739,586)	(1,573,129)	-	-	(4,630,829)
1-025	Henderson State University	0.005849%	(138,451)	(76,129)	(94,342)	(20,793)	-	-	(329,716)
1-028	Arkansas State University- Beebe	0.020322%	(199,399)	(7,300)	(66,025)	(41,586)	-	-	(314,311)
1-029	Arkansas State University- Newport	0.010438%	(129,150)	(28,785)	(53,459)	(29,373)	-	-	(240,767)
1-045	Arkansas Tech University	0.069779%	(500,173)	74,441	(291,375)	(219,925)	-	-	(937,032)
1-051	Southern Arkansas University	0.031352%	(443,447)	(229,694)	(366,582)	(68,213)	-	-	(1,107,937)
1-052	Arkansas State University- Mt. Home	0.001624%	(4,781)	5,987	(5,204)	(3,221)	-	-	(7,219)
1-053	Arkansas State University	0.078635%	(539,645)	88,538	(291,560)	(189,060)	-	-	(931,727)
1-054	University Of Central Arkansas	0.254267%	(598,085)	1,177,981	(504,645)	(561,358)	-	-	(486,106)
1-115	Arkansas Department Of Career Education (Rehab)	0.139310%	(1,531,935)	(151,737)	(764,105)	(520,715)	-	-	(2,968,492)
1-197	Southeast Arkansas College	0.037174%	(285,659)	45,476	(147,589)	(116,447)	-	-	(504,219)
1-202	Arkansas Teacher Retirement System	0.167589%	(112,023)	1,026,048	(94,895)	(96,826)	-	-	722,304
1-220	U Of A Community College - Morrilton	0.029056%	(125,715)	98,383	(65,641)	(58,682)	-	-	(151,656)
1-224	Arkansas Educational Tv Network	0.124239%	(374,594)	447,193	(400,275)	(378,179)	-	-	(705,855)
1-249	U Of A Community College - Hope	0.010697%	(83,770)	14,708	(39,626)	(27,269)	-	-	(135,957)
1-254	Phillips Community College -U Of A	0.001078%	(15,701)	(1,052)	(6,319)	(6,050)	-	-	(29,122)
1-256	University Of Arkansas - Fort Smith	0.008517%	(46,727)	30,380	(17,437)	(15,120)	-	-	(48,904)
1-268	Southern Arkansas University Tech	0.019083%	(216,318)	(19,806)	(103,648)	(59,383)	-	-	(399,154)
1-274	Crowleys Ridge Technical Institute	0.000000%	-	-	-	-	-	-	-
1-290	Pulaski Technical College	0.062648%	(514,006)	32,313	(244,706)	(166,386)	-	-	(892,785)
1-291	Asu - Three Rivers	0.030210%	(175,546)	63,538	(118,788)	(90,499)	-	-	(321,295)
1-294	Arkansas Department Of Career Education (Workforce)	0.044259%	(304,128)	116,438	(222,950)	(178,691)	-	-	(589,330)
1-295	Black River Technical College	0.033884%	(133,391)	112,967	(98,113)	(80,123)	-	-	(198,661)
1-314	Ozarka College	0.019663%	(11,296)	125,957	(5,694)	(8,918)	-	-	100,050
1-315	Rich Mountain Community College	0.012414%	(101,085)	(11,515)	(81,688)	(58,648)	-	-	(252,937)
1-318	U Of A Community College - Batesville	0.011460%	(146,706)	(43,944)	(71,083)	(46,384)	-	-	(308,117)
1-320	Phillips Community College - Dewitt	0.000677%	(15,678)	(11,111)	(15,181)	(6,878)	-	-	(48,848)
1-321	Northwest Technical Institute	0.073103%	(11,311)	430,847	(99,768)	(167,906)	-	-	151,861
1-327	Cossatot Community College - U Of A	0.014748%	(109,956)	15,000	(52,067)	(31,136)	-	-	(178,160)
1-328	Arkansas Correctional School	0.171452%	(274,048)	936,279	(457,967)	(321,464)	-	-	(117,200)
1-329	North Arkansas College	0.090292%	(308,869)	344,902	(197,277)	(159,649)	-	-	(320,893)
1-330	National Park Community College	0.030760%	(267,067)	(7,268)	(169,267)	(126,041)	-	-	(569,643)
1-331	East Arkansas Community College	0.015034%	(224,370)	(54,760)	(137,493)	(83,482)	-	-	(500,104)
1-335	Arkansas Northeastern College	0.057407%	(276,871)	154,827	(170,991)	(159,676)	-	-	(452,711)
1-344	South Arkansas Community College	0.050541%	(104,736)	250,605	(61,739)	(80,342)	-	-	3,789
1-364	Arkansas State University- Mid South Cc	0.001720%	(71,389)	(44,253)	(49,335)	(30,810)	-	-	(195,787)
1-386	Riverside Vocational Technical School	0.000000%	(187,742)	(228,518)	(18,256)	-	-	-	(434,516)
1-388	Northwest Arkansas Community College	0.076741%	(277,510)	283,981	(170,475)	(171,043)	-	-	(335,048)
1-389	University Of Arkansas - Fayetteville	0.008966%	(110,179)	(45,188)	(49,574)	(45,266)	-	-	(250,207)
1-390	University Of Arkansas - Little Rock	0.000000%	(34,128)	(23,190)	(15,451)	-	-	-	(72,770)
1-391	Arkansas Department Of Higher Education	0.023291%	(30,983)	122,148	(67,121)	(63,449)	-	-	(39,405)
1-392	South Arkansas Developmental Center	0.087795%	(148,249)	498,411	(37,383)	(121,187)	-	-	191,592
1-399	Arkansas School For Math, Sciences & Arts	0.011389%	(86,194)	7,549	(62,633)	(50,964)	-	-	(192,242)
1-400	University Of Arkansas For Medical Sciences	0.002127%	(14,569)	5,397	(6,219)	(4,537)	-	-	(19,928)
1-401	Arkansas Economic Development Commission	0.000000%	(7,144)	(773)	-	-	-	-	(7,917)
1-402	University Of Arkansas Cooperative Extension	0.007067%	(19,736)	26,875	(19,836)	(17,199)	-	-	(29,895)
1-403	Dhs-Divison Of Youth Services	0.002194%	3,447	21,740	(220)	6,402	-	-	31,369
1-404	Apartment Department Of Workforce Services	0.017377%	(66,322)	25,220	(81,000)	(73,066)	-	-	(195,168)
1-405	Arkansas Department Of Commerce	0.011377%	(47,530)	(34,578)	(111,682)	(109,175)	-	-	(302,965)
1-406	Arkansas Department Of Education	0.127076%	701,886	1,060,996	(126,472)	(222,254)	-	-	1,414,156
1-407	Arkansas Department Of Public Safety	0.001806%	287	8,578	(3,678)	(3,788)	-	-	1,399
1-409	Arkansas Department Of Health	0.001027%	(7,415)	(7,741)	(21,438)	(6,673)	-	-	(43,267)
TOTAL		100.000000%	\$(196,605,103)	\$ 458,513,202	\$(216,426,182)	\$(188,411,946)	\$ -	\$ -	\$ (142,930,029)

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





November 5, 2024

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

Dear Mr. White:

Please find the enclosed copies of the June 30, 2024 GASB Statement No. 68 – Employer Level Reporting report of the Arkansas Teacher Retirement System. This report is intended to complement the GASB Statement Nos. 67 and 68 report dated October 31, 2024.

Sincerely,
Gabriel, Roeder, Smith & Company

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

Judith A. Kermans, EA, FCA, MAAA

JAK:sc
Enclosures