

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN

Schedule of Employer Allocations and Schedule of Pension Amounts by Employer

June 30, 2019



ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
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FOR THE YEAR ENDED JUNE 30, 2019

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Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

INDEPENDENT AUDITOR'S REPORT

Arkansas Public Employees Retirement System
Legislative Joint Auditing Committee

Report on the Employer Schedules

We have audited the accompanying schedule of employer allocations of the Arkansas Public Employees Retirement Plan, as of and for the year ended June 30, 2019, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense (specified column totals) included in the accompanying schedule of pension amounts by employer of the Arkansas Public Employees Retirement Plan as of and for the year ended June 30, 2019, and the related notes as listed in the table of contents.

Management's Responsibility for the Schedules

Management is responsible for the preparation and fair presentation of these schedules in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedules that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant estimates made by management, as well as evaluating the overall presentation of the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer referred to above present fairly, in all material respects, the employer allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the total of all participating entities for the Arkansas Public Employees Retirement Plan as of June 30, 2019, in accordance with accounting principles generally accepted in the United States of America.

Other Matters

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the Arkansas Public Employees Retirement System as of and for the year ended June 30, 2019, and our report thereon, dated December 20, 2019, expressed an unmodified opinion on those financial statements.

Restrictions on Use

Our report is intended solely for the information and use of the Arkansas Public Employees Retirement System's Board of Trustees and management, as well as the Arkansas Public Employees Retirement Plan employers and their auditors, and is not intended to be and should not be used by anyone other than these specified parties. However, pursuant to Ark. Code Ann. § 10-4-417, all reports presented to the Legislative Joint Auditing Committee are matters of public record, and distribution is not limited.

ARKANSAS LEGISLATIVE AUDIT



Roger A. Norman, JD, CPA, CFE, CFF
Legislative Auditor

Little Rock, Arkansas
February 13, 2020
SA1037019S

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS
FOR THE YEAR ENDED JUNE 30, 2019

Schedule 1

Division	Employer	Actual Employer Contributions	Employer Allocation Percentage
County	Arkansas County	\$ 442,102	0.15080049%
County	Arkansas River Valley Regional Library	29,234	0.00997181%
County	Ashley County	591,081	0.20161713%
County	Association of Arkansas Counties	332,742	0.11349790%
County	Baxter County	855,587	0.29183980%
County	Baxter County Library	78,536	0.02678842%
County	Benton County	4,370,614	1.49081181%
County	Boone County	783,475	0.26724240%
County	Bradley County	226,314	0.07719548%
County	Calhoun County	272,901	0.09308624%
County	Carroll County	620,649	0.21170265%
County	Chicot County	193,311	0.06593813%
County	Clark County	547,820	0.18686068%
County	Clay County	253,351	0.08641767%
County	Clay County, Western District	103,931	0.03545087%
County	Cleburne County	610,424	0.20821500%
County	Cleveland County	213,187	0.07271789%
County	Columbia County	621,735	0.21207314%
County	Conway County	655,964	0.22374850%
County	Craighead County	1,847,731	0.63025917%
County	Crawford County	971,741	0.33145965%
County	Crittenden County	1,164,466	0.39719820%
County	Cross County	331,108	0.11294054%
County	Dallas County	286,349	0.09767326%
County	Desha County	233,821	0.07975614%
County	Drainage District No.9	13,557	0.00462416%
County	Drew County	464,056	0.15828904%
County	East Central Arkansas Regional Library	35,269	0.01203012%
County	Faulkner County	1,838,336	0.62705445%
County	Franklin County	503,965	0.17190189%
County	Fulton County	236,321	0.08060890%
County	Garland County	2,398,857	0.81824753%
County	Grant County	446,265	0.15222059%
County	Greene County	694,733	0.23697276%
County	Hempstead County	597,477	0.20379878%
County	Hot Spring County	480,737	0.16397878%
County	Howard County	385,860	0.13161647%
County	Independence County	1,047,636	0.35734750%
County	Izard County	397,075	0.13544185%
County	Jackson County	451,729	0.15408421%
County	Jefferson County	1,605,518	0.54764028%
County	Johnson County	527,913	0.18007050%
County	Lafayette County	261,356	0.08914837%
County	Lawrence County	415,499	0.14172640%
County	Lee County	209,175	0.07134953%
County	Lincoln County	275,364	0.09392644%
County	Little River County	418,902	0.14288698%
County	Logan County	635,139	0.21664524%
County	Lonoke County	857,223	0.29239774%
County	Madison County	537,107	0.18320674%
County	Marion County	491,741	0.16773221%
County	Miller County	917,141	0.31283590%
County	Mississippi County	1,054,579	0.35971561%
County	Monroe County	164,335	0.05605437%
County	Montgomery County	334,402	0.11406428%
County	Nevada County	266,844	0.09102032%
County	Newton County	296,267	0.10105628%
County	Ouachita County	712,550	0.24304994%
County	Perry County	253,579	0.08649565%
County	Phillips County	302,432	0.10315929%
County	Phillips County Library	18,911	0.00645044%

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS
FOR THE YEAR ENDED JUNE 30, 2019

Schedule 1

Division	Employer	Actual Employer Contributions	Employer Allocation Percentage
County	Pike County	\$ 323,463	0.11033293%
County	Poinsett County	443,018	0.15111283%
County	Polk County	475,927	0.16233804%
County	Pope County	1,385,068	0.47244527%
County	Prairie County	275,366	0.09392717%
County	Pulaski County	7,644,702	2.60759934%
County	Randolph County	389,012	0.13269140%
County	Randolph County Nursing Home	770,884	0.26294775%
County	Saline County	1,700,400	0.58000472%
County	Saline County Library	228,225	0.07784736%
County	Scott County	268,157	0.09146804%
County	Searcy County	272,705	0.09301937%
County	Sebastian County	2,206,576	0.75266050%
County	Sevier County	423,514	0.14446016%
County	Sharp County	363,812	0.12409584%
County	St. Francis County	436,507	0.14889192%
County	Stone County	275,433	0.09395004%
County	Union County	978,768	0.33385682%
County	Van Buren County	552,913	0.18859787%
County	Washington County	4,087,537	1.39425430%
County	White County	1,335,091	0.45539822%
County	White County Public Library	85,926	0.02930935%
County	White River Regional Library	30,178	0.01029375%
County	Woodruff County	186,917	0.06375723%
County	Yell County	554,901	0.18927628%
County	Yell County Library	25,276	0.00862150%
Court Clerk	Alpena District Court	1,685	0.00057458%
Court Clerk	Benton County District Court		0.00000000%
Court Clerk	Berryville District Court	5,592	0.00190759%
Court Clerk	Blytheville District Court	6,840	0.00233308%
Court Clerk	Booneville District Court	5,572	0.00190057%
Court Clerk	Camden District Court	2,411	0.00082239%
Court Clerk	Cherokee Village District Court	3,393	0.00115718%
Court Clerk	Clarendon District Court	7,225	0.00246458%
Court Clerk	Conway District Court	17,492	0.00596637%
Court Clerk	De Queen District Court	16,355	0.00557853%
Court Clerk	Dermott District Court	2,170	0.00074032%
Court Clerk	DeValls Bluff District Court	2,207	0.00075297%
Court Clerk	Dumas District Court	8,145	0.00277814%
Court Clerk	East Camden District Court	3,005	0.00102484%
Court Clerk	Elkins District Court	4,932	0.00168218%
Court Clerk	Eureka Springs District Court	6,154	0.00209908%
Court Clerk	Fayetteville District Court	11,890	0.00405555%
Court Clerk	Fort Smith District Court	13,797	0.00470621%
Court Clerk	Hoxie District Court	2,424	0.00082674%
Court Clerk	Lake Village District Court	4,461	0.00152157%
Court Clerk	Little Rock District Court	31,783	0.01084101%
Court Clerk	Lonoke District Court	7,992	0.00272604%
Court Clerk	Marion District Court	5,332	0.00181885%
Court Clerk	Maumelle District Court	5,687	0.00193998%
Court Clerk	McCrary District Court	330	0.00011254%
Court Clerk	McGehee District Court	3,772	0.00128676%
Court Clerk	Newport District Court	5,895	0.00201078%
Court Clerk	North Little Rock District Court	60,917	0.02077864%
Court Clerk	Osceola District Court	6,480	0.00221016%
Court Clerk	Ozark District Court		0.00000000%
Court Clerk	Perry County District Court		0.00000000%
Court Clerk	Pine Bluff District Court	8,067	0.00275167%
Court Clerk	Sherwood District Court	10,526	0.00359028%
Court Clerk	Siloam Springs District Court	11,996	0.00409197%

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS
FOR THE YEAR ENDED JUNE 30, 2019

Schedule 1

Division	Employer	Actual Employer Contributions	Employer Allocation Percentage
Court Clerk	Springdale District Court	\$ 9,920	0.00338385%
Court Clerk	Texarkana District Court	8,742	0.00298197%
Court Clerk	Trumann District Court	5,281	0.00180129%
Court Clerk	Tyronza District Court	4,320	0.00147347%
Court Clerk	Walnut Ridge District Court	3,519	0.00120017%
Court Clerk	West Memphis District Court	7,920	0.00270137%
Court Clerk	Wrightsville District Court	5,355	0.00182649%
District Judge	Ashdown District Court	12,175	0.00415294%
District Judge	Ashley County District Court		0.00000000%
District Judge	Austin District Court		0.00000000%
District Judge	Biscoe District Court		0.00000000%
District Judge	Bradley County District Court		0.00000000%
District Judge	Brinkley District Court	11,083	0.00378032%
District Judge	Cabot District Court		0.00000000%
District Judge	Camden District Court	9,343	0.00318701%
District Judge	Charleston District Court	8,829	0.00301152%
District Judge	Cherokee Village District Court	3,275	0.00111715%
District Judge	Chicot County District Court		0.00000000%
District Judge	City Of Ozark District Court		0.00000000%
District Judge	Clarksville District Court	14,017	0.00478113%
District Judge	Crossett District Court		0.00000000%
District Judge	Dermott District Court		0.00000000%
District Judge	DeValls Bluff District Court		0.00000000%
District Judge	East Camden District Court	2,110	0.00071981%
District Judge	Elkins District Court		0.00000000%
District Judge	Franklin County District Court		0.00000000%
District Judge	Grant County District Court		0.00000000%
District Judge	Hamburg District Court		0.00000000%
District Judge	Hazen District Court		0.00000000%
District Judge	Helena-West Helena District Court		0.00000000%
District Judge	Hot Springs District Court	35,883	0.01223977%
District Judge	Lee County District Court		0.00000000%
District Judge	Little Rock District Court	2,386	0.00081369%
District Judge	Malvern District Court		0.00000000%
District Judge	Newport District Court	21,445	0.00731471%
District Judge	Newton County District Court		0.00000000%
District Judge	Ouachita County District Court	9,849	0.00335936%
District Judge	Phillips County District Court		0.00000000%
District Judge	Prairie Grove District Court		0.00000000%
District Judge	Randolph County District Court	15,517	0.00529267%
District Judge	Sharp County District Court	14,139	0.00482292%
District Judge	Sheridan District Court		0.00000000%
District Judge	Sherwood District Court		0.00000000%
District Judge	Ward District Court		0.00000000%
District Judge	West Fork District Court		0.00000000%
District Judge	Woodruff County District Court	7,657	0.00261166%
Municipal	Alma Water and Sewer	77,597	0.02646818%
Municipal	Arkansas City	7,401	0.00252437%
Municipal	Arkansas County Library	21,505	0.00733528%
Municipal	Arkansas Municipal League	871,451	0.29725093%
Municipal	Batesville Water Utility	277,953	0.09480934%
Municipal	Bradford Water and Sewer	9,002	0.00307065%
Municipal	Brinkley Water and Sewer	54,642	0.01863817%
Municipal	Caddo Valley	10,969	0.00374165%
Municipal	Camden Water Utilities	142,742	0.04868903%
Municipal	Cammack Village	8,190	0.00279370%
Municipal	Cave City	22,658	0.00772867%
Municipal	Central Arkansas Water	3,099,272	1.05715841%
Municipal	City of Alexander	35,901	0.01224575%
Municipal	City of Alma	216,941	0.07399825%

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS
FOR THE YEAR ENDED JUNE 30, 2019

Schedule 1

Division	Employer	Actual Employer Contributions	Employer Allocation Percentage
Municipal	City of Arkadelphia	\$ 470,521	0.16049415%
Municipal	City of Ash Flat	45,834	0.01563383%
Municipal	City of Ashdown	172,457	0.05882476%
Municipal	City of Augusta	101,497	0.03462052%
Municipal	City of Austin	43,689	0.01490237%
Municipal	City of Batesville	287,783	0.09816233%
Municipal	City of Beebe	281,633	0.09606465%
Municipal	City of Bentonville	2,874,366	0.98044303%
Municipal	City of Bethel Heights	57,437	0.01959172%
Municipal	City of Biscoe	11,556	0.00394176%
Municipal	City of Bono	49,938	0.01703392%
Municipal	City of Bradford	3,758	0.00128192%
Municipal	City of Brinkley	74,750	0.02549705%
Municipal	City of Bryant	645,949	0.22033242%
Municipal	City of Cabot	651,039	0.22206862%
Municipal	City of Calico Rock	35,711	0.01218103%
Municipal	City of Carlisle	92,584	0.03158014%
Municipal	City of Cave Springs	52,056	0.01775614%
Municipal	City of Cedarville	1,816	0.00061934%
Municipal	City of Centerton	219,896	0.07500618%
Municipal	City of Charleston	84,424	0.02879702%
Municipal	City of Cherry Valley	8,264	0.00281883%
Municipal	City of Clarksville	181,181	0.06180054%
Municipal	City of Clinton	46,327	0.01580226%
Municipal	City of Corning	95,078	0.03243095%
Municipal	City of Cotter	35,644	0.01215804%
Municipal	City of Crawfordsvile	14,327	0.00488677%
Municipal	City of Crossett	225,320	0.07685642%
Municipal	City of Decatur	128,702	0.04390018%
Municipal	City of Des Arc	90,876	0.03099775%
Municipal	City of Dewitt	91,698	0.03127818%
Municipal	City of Dierks	33,634	0.01147247%
Municipal	City of Dover	39,980	0.01363725%
Municipal	City of Elm Springs	26,838	0.00915431%
Municipal	City of Emerson		0.00000000%
Municipal	City of England	135,600	0.04625305%
Municipal	City of Eudora	82,923	0.02828484%
Municipal	City of Farmington	122,924	0.04192919%
Municipal	City of Flippin	49,639	0.01693194%
Municipal	City of Fordyce	120,293	0.04103175%
Municipal	City of Foreman	17,877	0.00609794%
Municipal	City of Fulton		0.00000000%
Municipal	City of Gassville	62,888	0.02145118%
Municipal	City of Gentry	106,799	0.03642893%
Municipal	City of Goshen	13,098	0.00446766%
Municipal	City of Gravette	90,942	0.03102034%
Municipal	City of Green Forest	132,874	0.04532331%
Municipal	City of Greenland	16,569	0.00565157%
Municipal	City of Gum Springs	8,795	0.00300002%
Municipal	City of Hackett	22,262	0.00759346%
Municipal	City of Hamburg	116,452	0.03972178%
Municipal	City of Hampton	41,278	0.01407979%
Municipal	City of Hardy	17,749	0.00605410%
Municipal	City of Harrisburg	64,718	0.02207539%
Municipal	City of Harrison	575,457	0.19628789%
Municipal	City of Haskell	46,452	0.01584458%
Municipal	City of Hazen	130,196	0.04440984%
Municipal	City of Heber Springs	195,643	0.06673366%
Municipal	City of Helena-West Helena	443,090	0.15113741%
Municipal	City of Holly Grove		0.00000000%

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS
FOR THE YEAR ENDED JUNE 30, 2019

Schedule 1

Division	Employer	Actual Employer Contributions	Employer Allocation Percentage
Municipal	City of Hope	\$ 498,554	0.17005624%
Municipal	City of Horatio	35,524	0.01211735%
Municipal	City of Hot Springs	2,474,038	0.84389183%
Municipal	City of Huntington	16,644	0.00567737%
Municipal	City of Huntsville	61,921	0.02112121%
Municipal	City of Huttig	18,653	0.00636250%
Municipal	City of Jacksonville	661,944	0.22578854%
Municipal	City of Jasper	24,030	0.00819662%
Municipal	City of Junction City	5,556	0.00189506%
Municipal	City of Kibler	8,807	0.00300418%
Municipal	City of Knoxville	22,802	0.00777773%
Municipal	City of Lamar	33,790	0.01152589%
Municipal	City of Lavaca	24,926	0.00850230%
Municipal	City of Lepanto	46,965	0.01601967%
Municipal	City of Leslie	7,413	0.00252858%
Municipal	City of Lewisville	39,011	0.01330663%
Municipal	City of Lincoln	112,934	0.03852166%
Municipal	City of Lockesburg	15,723	0.00536300%
Municipal	City of Lowell	230,843	0.07874045%
Municipal	City of Magnolia	271,195	0.09250444%
Municipal	City of Malvern	161,975	0.05524957%
Municipal	City of Mammoth Springs	23,431	0.00799222%
Municipal	City of Marked Tree	83,037	0.02832395%
Municipal	City of Marshall	41,382	0.01411520%
Municipal	City of Marvell	42,386	0.01445785%
Municipal	City of McRae	19,635	0.00669738%
Municipal	City of Melbourne	47,044	0.01604649%
Municipal	City of Mena	215,736	0.07358745%
Municipal	City of Monette	37,874	0.01291881%
Municipal	City of Monticello	386,559	0.13185469%
Municipal	City of Morrilton	428,256	0.14607777%
Municipal	City of Mount Ida	51,316	0.01750399%
Municipal	City of Mountain Home	762,534	0.26009952%
Municipal	City of Mountain Pine	17,582	0.00599704%
Municipal	City of Mountain View	84,519	0.02882918%
Municipal	City of Mountain View Water and Wastewater Department	61,159	0.02086132%
Municipal	City of Nashville	291,759	0.09951857%
Municipal	City of Norman		0.00000000%
Municipal	City of Ola	15,147	0.00516677%
Municipal	City of Pangburn	8,138	0.00277598%
Municipal	City of Paragould	537,822	0.18345049%
Municipal	City of Paris	217,215	0.07409176%
Municipal	City of Perryville	64,924	0.02214542%
Municipal	City of Piggott	92,218	0.03145538%
Municipal	City of Plummerville	22,079	0.00753112%
Municipal	City of Pottsville	41,901	0.01429234%
Municipal	City of Prairie Grove	161,217	0.05499085%
Municipal	City of Prescott	233,889	0.07977931%
Municipal	City of Quitman	58,261	0.01987269%
Municipal	City of Ravenden	5,584	0.00190455%
Municipal	City of Rector	50,432	0.01720239%
Municipal	City of Rison	33,223	0.01133243%
Municipal	City of Rogers	1,553,170	0.52978451%
Municipal	City of Russellville	438,280	0.14949688%
Municipal	City of Salem	25,693	0.00876392%
Municipal	City of Searcy	693,074	0.23640689%
Municipal	City of Shannon Hills	41,896	0.01429077%
Municipal	City of Sheridan	311,043	0.10609645%
Municipal	City of Shirley	2,649	0.00090349%
Municipal	City of Smackover	40,045	0.01365940%

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS
FOR THE YEAR ENDED JUNE 30, 2019

Schedule 1

Division	Employer	Actual Employer Contributions	Employer Allocation Percentage
Municipal	City of Stamps	\$ 60,344	0.02058319%
Municipal	City of Strong	12,751	0.00434933%
Municipal	City of Stuttgart	406,786	0.13875435%
Municipal	City of Summit	13,856	0.00472633%
Municipal	City of Van Buren	356,642	0.12165019%
Municipal	City of Vilonia	16,096	0.00549042%
Municipal	City of Viola	3,345	0.00114111%
Municipal	City of Waldron	121,031	0.04128348%
Municipal	City of Ward	174,302	0.05945418%
Municipal	City of Warren	210,137	0.07167738%
Municipal	City of West Fork	87,357	0.02979746%
Municipal	City of Western Grove	5,612	0.00191410%
Municipal	City of Wilmar	12,313	0.00419999%
Municipal	City of Wynne	146,840	0.05008692%
Municipal	City of Yellville	38,947	0.01328481%
Municipal	Clinton Water and Sewer	93,794	0.03199298%
Municipal	Crossett Public Library	26,214	0.00894142%
Municipal	Crossett Water Commission	40,426	0.01378933%
Municipal	El Dorado Water and Sewer	291,771	0.09952273%
Municipal	Fordyce Water Department	46,847	0.01597937%
Municipal	Forrest City	400,524	0.13661843%
Municipal	Forrest City Water Utility	200,489	0.06838664%
Municipal	Fort Smith Public Library	192,940	0.06581163%
Municipal	Harrisburg Water and Gas	46,962	0.01601870%
Municipal	Hope Water and Light	444,521	0.15162579%
Municipal	Hot Springs Advertising and Promotion	368,056	0.12554358%
Municipal	Huntsville Water and Sewer Commission	66,477	0.02267521%
Municipal	Jacksonville Wastewater Utility	201,327	0.06867259%
Municipal	Jacksonville Water Commission	223,263	0.07615466%
Municipal	Little Rock Wastewater Utility	2,088,142	0.71226298%
Municipal	Malvern Water Works	162,397	0.05539332%
Municipal	McGehee Water and Sewer	37,814	0.01289828%
Municipal	Mena Water and Sewer	88,222	0.03009257%
Municipal	Mount Pleasant Water	10,684	0.00364413%
Municipal	North Little Rock Advertising and Promotion Commission	70,907	0.02418614%
Municipal	Pangburn Water	21,445	0.00731500%
Municipal	Piggott Light, Water, and Sewer	134,210	0.04577871%
Municipal	Rogers Water Utilities	493,919	0.16847521%
Municipal	Star City	43,880	0.01496729%
Municipal	Star City Water and Sewer	38,203	0.01303089%
Municipal	Town of Bigelow		0.00000000%
Municipal	Town of Highfill	24,309	0.00829191%
Municipal	Van Buren Municipal Utilities	233,182	0.07953798%
Municipal	Vilonia Waterworks Association	90,127	0.03074210%
Municipal	Warren Water and Sewer	65,569	0.02236538%
Municipal	Wynne Water Utilities	117,850	0.04019844%
Other	Alpine Public Water Authority	5,209	0.00177672%
Other	Benton County Solid Waste Management District	71,307	0.02432263%
Other	Blytheville-Gosnell Airport	44,546	0.01519468%
Other	Boone County Regional Airport	7,393	0.00252185%
Other	Boston Mountain Solid Waste District	119,094	0.04062284%
Other	Buffalo Island Regional Water District	23,028	0.00785469%
Other	Clark County Country Water Facilities	13,884	0.00473575%
Other	Highway 71 Water District	33,739	0.01150833%
Other	Hot Spring County Solid Waste Authority	139,857	0.04770514%
Other	James Fork Regional Water District	97,150	0.03313783%
Other	Kimzey Regional Water District	84,513	0.02882730%
Other	Little River Rural Development Authority Water System	31,619	0.01078506%
Other	Madison County Water Facilities Board	70,613	0.02408589%
Other	Marion County Regional Airport	1,218	0.00041542%
Other	Milltown-Washburn Water Authority	35,287	0.01203649%
Other	Montgomery County Regional Public Water Authority	10,856	0.00370294%
Other	Nevada County-Prescott Solid Waste	11,526	0.00393147%
Other	North Garland County Regional Water District	56,234	0.01918139%
Other	Northeast Arkansas Regional Solid Waste Management District	86,300	0.02943677%

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS
FOR THE YEAR ENDED JUNE 30, 2019

Schedule 1

Division	Employer	Actual Employer Contributions	Employer Allocation Percentage
Other	Paragould Housing Authority	\$ 59,118	0.02016523%
Other	Paron-Owensville Water Authority	9,636	0.00328672%
Other	Pulaski Area Geographic Information System	47,290	0.01613056%
Other	Pulaski County Solid Waste Management District	41,522	0.01416300%
Other	Riversouth Rural Water District	21,497	0.00733245%
Other	Saline County Regional Solid Waste Management District	20,256	0.00690917%
Other	Sardis Water Association	78,824	0.02688666%
Other	South Bend Fire District No.10	4,283	0.00146093%
Other	Southeast White County Water Association	26,551	0.00905645%
Other	Southwest Boone County Water Association	22,676	0.00773460%
Other	Southwest White County Water Association	42,869	0.01462270%
Other	Upper Southwest Arkansas Regional Solid Waste Management District	140,967	0.04808379%
Other	Washington Water Authority	118,115	0.04028904%
School District	Alma School District No.30		0.00000000%
School District	Alpena School District No.5		0.00000000%
School District	Arkadelphia School District No.1	3,003	0.00102429%
School District	Ashdown School District No.31		0.00000000%
School District	Atkins School District No.18	1,201	0.00040970%
School District	Bald Knob School District	1,418	0.00048362%
School District	Barton School District No.4		0.00000000%
School District	Bauxite School District No.14		0.00000000%
School District	Beebe School District		0.00000000%
School District	Benton School District No.8	2,635	0.00089880%
School District	Bentonville School District No.6		0.00000000%
School District	Bergman School District No.3	891	0.00030376%
School District	Berryville School District No.27	1,361	0.00046424%
School District	Blytheville School District No.5	515	0.00017558%
School District	Booneville School District No.65	1,592	0.00054290%
School District	Bradley School District No.20		0.00000000%
School District	Brinkley School District No.B		0.00000000%
School District	Brookland School District No.14		0.00000000%
School District	Cabot School District No.4	1,379	0.00047032%
School District	Cedarville School District No.44		0.00000000%
School District	Clarendon School District No.6		0.00000000%
School District	Clarksville School District No.17	3,734	0.00127373%
School District	Clinton School District No.1		0.00000000%
School District	Concord School District No.3		0.00000000%
School District	Conway School District No.1	1,519	0.00051820%
School District	Corning School District No.8		0.00000000%
School District	Cossatot River School District	1,083	0.00036936%
School District	Cotter School District No.60		0.00000000%
School District	Crossett School District No.52		0.00000000%
School District	Cutter Morning Star Schools		0.00000000%
School District	Dardanelle School District No.15		0.00000000%
School District	Deer School District No.21		0.00000000%
School District	Des Arc School District No.5	972	0.00033171%
School District	Dollarway School District No.2	729	0.00024878%
School District	Dover School District No.17		0.00000000%
School District	Dumas Special School District No.6	465	0.00015845%
School District	El Dorado School District No.15	1,104	0.00037642%
School District	England School District No.2	104	0.00003539%
School District	Fairview School District	1,538	0.00052464%
School District	Fayetteville School District No.1	9,741	0.00332266%
School District	Flippin School District No.26		0.00000000%
School District	Fordyce School District No.39		0.00000000%
School District	Foreman School District No.25		0.00000000%
School District	Forrest City School District No.7	7,365	0.00251230%
School District	Fort Smith School District		0.00000000%
School District	Fouke School District No.15	7,206	0.00245799%
School District	Genoa Central School District No.1		0.00000000%

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS
FOR THE YEAR ENDED JUNE 30, 2019

Schedule 1

Division	Employer	Actual Employer Contributions	Employer Allocation Percentage
School District	Gentry School District No.19	\$ 1,105	0.00037693%
School District	Green Forest School District No.32		0.00000000%
School District	Greenwood School District No.25	593	0.00020241%
School District	Hamburg School District No.51		0.00000000%
School District	Harrison School District No.1		0.00000000%
School District	Hazen School District No.2		0.00000000%
School District	Heber Springs School District No.1		0.00000000%
School District	Helena-West Helena School District No.2	4,597	0.00156811%
School District	Highland School District No.42		0.00000000%
School District	Hope School District No.1-A	4,226	0.00144142%
School District	Horatio School District No.55	809	0.00027591%
School District	Hot Springs School District No.6	6,215	0.00211991%
School District	Hoxie School District No.46		0.00000000%
School District	Huntsville School District No.1	1,041	0.00035500%
School District	Izard County Consolidated School District No.1		0.00000000%
School District	Jackson County School District No.5		0.00000000%
School District	Jasper School District No.1		0.00000000%
School District	Jonesboro School District No.1	1,162	0.00039620%
School District	Junction City School District No.75	453	0.00015438%
School District	Lafayette County School District	922	0.00031435%
School District	Lake Hamilton School District No.5		0.00000000%
School District	Lakeside School District No.1		0.00000000%
School District	Lavaca School District No.3		0.00000000%
School District	Lee County School District No.1	892	0.00030413%
School District	Little Rock School District	16,409	0.00559693%
School District	Lonoke School District No.1		0.00000000%
School District	Magazine School District No.15		0.00000000%
School District	Magnolia School District No.14	653	0.00022287%
School District	Malvern School District		0.00000000%
School District	Marion School District No.3	75	0.00002545%
School District	McCrary School District No.12	2,621	0.00089410%
School District	McNeil School District No.37 (Stephens)		0.00000000%
School District	Mountain Home School District No.9	699	0.00023855%
School District	Mountain View School District No.30		0.00000000%
School District	Mountainburg School District No.16		0.00000000%
School District	Newport School District		0.00000000%
School District	North Little Rock School District No.1	3,447	0.00117590%
School District	Osceola School District No.1		0.00000000%
School District	Ozark School District No.14		0.00000000%
School District	Paragould School District No.1		0.00000000%
School District	Piggott School District No.52	366	0.00012481%
School District	Pine Bluff School District No.3	8,953	0.00305396%
School District	Pocahontas School District No.19		0.00000000%
School District	Pottsville School District No.61	964	0.00032870%
School District	Pulaski County Special School District	5,368	0.00183099%
School District	Rogers School District No.30		0.00000000%
School District	Russellville School District No.14	4,733	0.00161438%
School District	Searcy County School District No.17	597	0.00020350%
School District	Sheridan School District No.37	2,881	0.00098281%
School District	Shirley School District No.3		0.00000000%
School District	Siloam Springs School District No.21	2,456	0.00083764%
School District	Smackover School District No.39		0.00000000%
School District	South Central Service Cooperative		0.00000000%
School District	South Conway County School District	3,174	0.00108270%
School District	South Mississippi County School District No.57	519	0.00017696%
School District	South Pike County School District	810	0.00027637%
School District	Southside School District No.3	1,060	0.00036165%
School District	Springdale School District No.50		0.00000000%
School District	Stuttgart School District		0.00000000%
School District	Texarkana School District No.7		0.00000000%
School District	Trumann School District No.22		0.00000000%
School District	Two Rivers School District	678	0.00023142%
School District	Valley Springs School District No.2		0.00000000%
School District	Van Buren School District No.42	2,579	0.00087969%
School District	Vilonia School District No.17		0.00000000%

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS
FOR THE YEAR ENDED JUNE 30, 2019

Schedule 1

Division	Employer	Actual Employer Contributions	Employer Allocation Percentage
School District	Waldron School District No.45	\$ 459	0.00015656%
School District	Warren School District No.1	1,287	0.00043912%
School District	Watson Chapel School District No.24		0.00000000%
School District	West Memphis School District No.4		0.00000000%
School District	White Hall School District No.27		0.00000000%
School District	Wynne School District No.9		0.00000000%
School District	Yellville Summitt School District No.4	176	0.00005999%
State	Administrative Office of the Courts	3,202,994	1.09253764%
State	Arkansas Agriculture Department	3,311,644	1.12959824%
State	Arkansas Appraiser Licensing and Certification Board	31,741	0.01082677%
State	Arkansas Assessment Coordination Department	252,570	0.08615134%
State	Arkansas Auctioneers Licensing Board	9,133	0.00311529%
State	Arkansas Board of Abstracters' Examiners	664	0.00022633%
State	Arkansas Board of Dispensing Opticians	1,766	0.00060248%
State	Arkansas Board of Examiners In Counseling	27,420	0.00935277%
State	Arkansas Board of Examiners in Speech-Language Pathology and Audiology	8,727	0.00297685%
State	Arkansas Board of Hearing Instrument Dispensers	2,867	0.00097799%
State	Arkansas Building Authority		0.00000000%
State	Arkansas Bureau of Legislative Research	1,235,421	0.42140085%
State	Arkansas Burial Association Board		0.00000000%
State	Arkansas Commission on Law Enforcement Standards and Training	323,900	0.11048202%
State	Arkansas Contractors Licensing Board	111,762	0.03812176%
State	Arkansas County Conservation District	15,279	0.00521176%
State	Arkansas Court of Appeals	465,119	0.15865144%
State	Arkansas Crime Information Center	394,012	0.13439705%
State	Arkansas Department of Correction	25,189,729	8.59218919%
State	Arkansas Department of Emergency Management	584,538	0.19938527%
State	Arkansas Department of Finance and Administration	14,968,874	5.10586641%
State	Arkansas Department of Health	14,798,359	5.04770420%
State	Arkansas Department of Higher Education	283,046	0.09654671%
State	Arkansas Department of Rural Services		0.00000000%
State	Arkansas Department of Veterans Affairs	1,487,253	0.50730032%
State	Arkansas Development Finance Authority	523,322	0.17850445%
State	Arkansas Dietetics Licensing Board	3,019	0.00102991%
State	Arkansas Disability Determination for Social Security Administration	3,400,147	1.15978648%
State	Arkansas Economic Development Commission	894,330	0.30505491%
State	Arkansas Employment Security Department	4,892,594	1.66885837%
State	Arkansas Ethics Commission	77,359	0.02638703%
State	Arkansas Fair Housing Commission	56,742	0.01935472%
State	Arkansas Fire Protection Licensing Board	12,938	0.00441298%
State	Arkansas Game and Fish Commission	4,252,795	1.45062373%
State	Arkansas Game and Fish Commission - Wildlife Officers	466,714	0.15919556%
State	Arkansas Geographic Information Office	113,869	0.03884062%
State	Arkansas Geological Survey	207,253	0.07069372%
State	Arkansas Home Inspector Registration Board	5,888	0.00200822%
State	Arkansas Judicial Discipline and Disability Commission	56,873	0.01939944%
State	Arkansas Legislative Audit	3,707,375	1.26458144%
State	Arkansas Lottery Commission	564,678	0.19261096%
State	Arkansas Manufactured Home Commission	19,256	0.00656804%
State	Arkansas Minority Health Commission	53,487	0.01824442%
State	Arkansas Motor Vehicle Commission	34,484	0.01176262%
State	Arkansas Natural Resources Commission	559,809	0.19095009%
State	Arkansas Northeastern College	169,557	0.05783554%
State	Arkansas Oil and Gas Commission	324,636	0.11073285%
State	Arkansas Parole Board	213,650	0.07287590%
State	Arkansas Psychology Board	12,170	0.00415131%
State	Arkansas Public Defender Commission	2,721,413	0.92827103%
State	Arkansas Public Employees Retirement System		0.00000000%
State	Arkansas Public Service Commission	988,953	0.33733074%
State	Arkansas Real Estate Commission	92,006	0.03138315%

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS
FOR THE YEAR ENDED JUNE 30, 2019

Schedule 1

Division	Employer	Actual Employer Contributions	Employer Allocation Percentage
State	Arkansas Science And Technology Authority		0.00000000%
State	Arkansas Sentencing Commission	\$ 26,519	0.00904559%
State	Arkansas Social Work Licensing Board	13,378	0.00456329%
State	Arkansas Spinal Cord Commission	160,995	0.05491513%
State	Arkansas State Board of Architects, Landscape Architects, and Interior Designers	22,676	0.00773478%
State	Arkansas State Board of Barber Examiners	25,095	0.00855993%
State	Arkansas State Board of Chiropractic Examiners	8,463	0.00288667%
State	Arkansas State Board of Collection Agencies	26,240	0.00895059%
State	Arkansas State Board of Dental Examiners	21,371	0.00728954%
State	Arkansas State Board of Election Commissioners	50,521	0.01723263%
State	Arkansas State Board of Embalmers and Funeral Directors		0.00000000%
State	Arkansas State Board of Licensure for Professional Engineers and Surveyors	42,585	0.01452578%
State	Arkansas State Board Of Massage Therapy		0.00000000%
State	Arkansas State Board of Nursing	234,763	0.08007746%
State	Arkansas State Board of Optometry	11,746	0.00400652%
State	Arkansas State Board of Pharmacy	154,343	0.05264634%
State	Arkansas State Board of Physical Therapy	15,252	0.00520233%
State	Arkansas State Board of Public Accountancy	71,621	0.02442978%
State	Arkansas State Child Abuse and Neglect Prevention Board		0.00000000%
State	Arkansas State Claims Commission	53,568	0.01827204%
State	Arkansas State Crime Laboratory	1,156,177	0.39437073%
State	Arkansas State Land Department	343,588	0.11719736%
State	Arkansas State Library	265,793	0.09066163%
State	Arkansas State Medical Board	201,079	0.06858777%
State	Arkansas State Military Department	2,414,978	0.82374639%
State	Arkansas State Military Department - Civilian Firefighters	710,223	0.24225616%
State	Arkansas State Police	2,522,744	0.86050507%
State	Arkansas State Tobacco Settlement Commission	10,063	0.00343253%
State	Arkansas State Treasurer	340,062	0.11599481%
State	Arkansas State University	517,284	0.17644514%
State	Arkansas State University - Beebe	160,068	0.05459885%
State	Arkansas State University - Mountain Home		0.00000000%
State	Arkansas State University - Newport	50,413	0.01719569%
State	Arkansas Student Loan Authority		0.00000000%
State	Arkansas Supreme Court	441,160	0.15047919%
State	Arkansas Supreme Court - Bar of Arkansas	189,509	0.06464119%
State	Arkansas Tech University	1,961,029	0.66890480%
State	Arkansas Tobacco Control	202,711	0.06914452%
State	Arkansas Towing and Recovering Board	25,216	0.00860111%
State	Arkansas Veterans Child Welfare Service	12,276	0.00418743%
State	Arkansas Waterways Commission	23,031	0.00785572%
State	Ashley County Conservation District	1,816	0.00061956%
State	Auditor of State	232,326	0.07924611%
State	Auditor of State - Constitutional Officers	101,423	0.03459542%
State	Auditor of State - Constitutional Officers	354,139	0.12079637%
State	Auditor of State - Court Reporters		0.00000000%
State	Auditor of State - Deputy Prosecuting Attorney	2,570,511	0.87679861%
State	Auditor of State - District Judges	769,419	0.26244798%
State	Auditor of State - District Judges	863,779	0.29463401%
State	Auditor of State - Drug Court, Juvenile Probation, and Intake Office		0.00000000%
State	Auditor of State - General Assembly House		0.00000000%
State	Auditor of State - General Assembly House	600,186	0.20472281%
State	Auditor of State - General Assembly Senate	198,369	0.06766361%
State	Auditor of State - General Assembly Senate	12,155	0.00414591%
State	Auditor of State - Prosecuting Attorney	642,401	0.21912230%
State	Auditor of State - Trial Court Administrative Assistants		0.00000000%
State	Baxter County Conservation District	8,934	0.00304732%
State	Benton County Conservation District	14,649	0.00499678%
State	Black River Technical College	127,035	0.04333133%
State	Boone County Conservation District	6,434	0.00219473%

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS
FOR THE YEAR ENDED JUNE 30, 2019

Schedule 1

Division	Employer	Actual Employer Contributions	Employer Allocation Percentage
State	Buffalo Conservation District	\$ 9,476	0.00323235%
State	Calhoun County Conservation District	1,593	0.00054347%
State	Capitol Zoning District Commission	25,501	0.00869825%
State	Carroll County Conservation District	17,454	0.00595341%
State	Chicot County Conservation District	4,541	0.00154887%
State	Clark County Conservation District	4,969	0.00169483%
State	Clay County Conservation District	15,092	0.00514789%
State	Cleburne County Conservation District	10,982	0.00374598%
State	Cleveland County Conservation District	3,370	0.00114964%
State	College of the Ouachitas	92,526	0.03156056%
State	Columbia County Conservation District		0.00000000%
State	Conway County Conservation District	7,320	0.00249670%
State	Cossatot Conservation District	10,137	0.00345759%
State	Craighead County Conservation District	12,735	0.00434374%
State	Crawford County Conservation District	3,070	0.00104730%
State	Crittenden County Conservation District	18,203	0.00620890%
State	Crooked Creek Conservation District	8,447	0.00288115%
State	Cross County Conservation District	9,575	0.00326587%
State	Dallas County Conservation District	3,045	0.00103860%
State	Department of Aeronautics	45,571	0.01554430%
State	Department of Arkansas Heritage	998,459	0.34057327%
State	Department of Career Education - Arkansas Rehabilitation Services	123,961	0.04228313%
State	Department of Community Correction	7,958,366	2.71459007%
State	Department of Education - Arkansas Educational Television Commission	67,391	0.02298695%
State	Department of Education - Arkansas School for the Blind	4,339	0.00148018%
State	Department of Education - Arkansas School for the Deaf	5,905	0.00201407%
State	Department of Environmental Quality	2,693,864	0.91887396%
State	Department of Human Services	45,629,457	15.56415802%
State	Department of Information Systems	1,862,950	0.63545006%
State	Department of Labor	543,459	0.18537317%
State	Department of Parks and Tourism	5,042,140	1.71986839%
State	Department of Parks and Tourism - Arkansas History Commission		0.00000000%
State	Desha County Conservation District	3,334	0.00113732%
State	Disabled Veterans Service Office	3,644	0.00124287%
State	Drew County Soil and Water Conservation District	2,934	0.00100080%
State	Drug Task Force - 10th Judicial District	13,371	0.00456071%
State	Drug Task Force - 13th Judicial District	27,821	0.00948956%
State	Drug Task Force - 14th Judicial District	20,286	0.00691963%
State	Drug Task Force - 15th Judicial District	22,620	0.00771574%
State	Drug Task Force - 1st Judicial District	13,009	0.00443724%
State	Drug Task Force - 20th Judicial District	12,297	0.00419446%
State	Drug Task Force - 21st Judicial District	5,702	0.00194506%
State	Drug Task Force - 3rd Judicial District	16,137	0.00550422%
State	Drug Task Force - 5th Judicial District	52,348	0.01785590%
State	Drug Task Force - Batesville	24,675	0.00841668%
State	Drug Task Force - South Central	11,503	0.00392380%
State	East Arkansas Community College	230,023	0.07846062%
State	Faulkner County Conservation District	10,218	0.00348523%
State	Franklin County Conservation District	10,122	0.00345261%
State	Fulton County Conservation District	14,054	0.00479376%
State	Garland County Conservation District	3,745	0.00127745%
State	Grant County Conservation District		0.00000000%
State	Greene County Conservation District	14,301	0.00487808%
State	Health Services Permit Agency	43,423	0.01481155%
State	Hempstead County Conservation District	3,741	0.00127621%
State	Henderson State University	618,476	0.21096150%
State	Hot Spring County Conservation District	3,947	0.00134627%
State	Independence County Conservation District	14,904	0.00508377%
State	Izard County Conservation District	8,195	0.00279542%
State	Jackson County Conservation District	4,430	0.00151097%

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS
FOR THE YEAR ENDED JUNE 30, 2019

Schedule 1

Division	Employer	Actual Employer Contributions	Employer Allocation Percentage
State	Jefferson County Conservation District	\$ 4,574	0.00156014%
State	Johnson County Conservation District	3,772	0.00128655%
State	Lafayette Conservation District	3,635	0.00123994%
State	L'Aigle Creek Conservation District	953	0.00032516%
State	Lawrence County Conservation District	15,500	0.00528690%
State	Lee County Conservation District	3,067	0.00104618%
State	Lincoln County Conservation District	3,832	0.00130721%
State	Liquefied Petroleum Gas Board	41,424	0.01412962%
State	Little River Conservation District	3,590	0.00122439%
State	Logan County Conservation District	6,564	0.00223908%
State	Lonoke County Conservation District	15,932	0.00543443%
State	Madison County Conservation District	8,963	0.00305743%
State	Martin Luther King, Jr. Commission	27,558	0.00940001%
State	Miller County Conservation District	8,118	0.00276905%
State	Mine Creek Conservation District	8,739	0.00298075%
State	Mississippi County Conservation District	4,117	0.00140435%
State	Monroe County Conservation District	6,782	0.00231319%
State	Montgomery County Conservation District	2,387	0.00081409%
State	National Park Community College	87,398	0.02981128%
State	Nevada County Conservation District	2,073	0.00070714%
State	Newton County Conservation District	3,346	0.00114130%
State	North Arkansas College	592,803	0.20220435%
State	Northwest Arkansas Community College	268,055	0.09143321%
State	Office of Attorney General	1,802,647	0.61488085%
State	Office of Health Information Technology		0.00000000%
State	Office of Medicaid Inspector General	243,508	0.08306021%
State	Office of the Governor	563,198	0.19210626%
State	Office of the Governor	207,627	0.07082122%
State	Office of the Lieutenant Governor	23,491	0.00801269%
State	Office of the Prosecutor Coordinator	117,332	0.04002187%
State	Office of the Speaker of the House	280,782	0.09577444%
State	Office of Victims and Witness Assistance - 10th Judicial District	4,997	0.00170448%
State	Office of Victims and Witness Assistance - 15th Judicial District	9,554	0.00325888%
State	Ouachita Conservation District	4,108	0.00140116%
State	Ozarka College	64,168	0.02188758%
State	Perry County Conservation District		0.00000000%
State	Phillips County Conservation District	11,107	0.00378871%
State	Pike County Conservation District	2,474	0.00084381%
State	Poinsett County Conservation District	8,317	0.00283708%
State	Pope County Conservation District	3,339	0.00113878%
State	Poteau River Conservation District	5,974	0.00203785%
State	Prairie County Conservation District	6,648	0.00226757%
State	Professional Bail Bondsman Licensing Board	25,334	0.00864154%
State	Pulaski County Conservation District	2,987	0.00101900%
State	Pulaski Technical College	439,208	0.14981324%
State	Randolph County Conservation District	8,278	0.00282345%
State	Rich Mountain Community College	95,458	0.03256055%
State	Rich Mountain Conservation District	6,818	0.00232559%
State	Saint Francis County Conservation District	7,480	0.00255142%
State	Sebastian County Conservation District	17,835	0.00608365%
State	Secretary of State	1,120,264	0.38212095%
State	Secretary of State - State Capitol Police	45,288	0.01544753%
State	Senate Clerk	196,213	0.06692816%
State	Sharp County Conservation District	13,269	0.00452612%
State	South Arkansas Community College	252,775	0.08622144%
State	Southeast Arkansas College	357,318	0.12188064%
State	Southern Arkansas University	288,364	0.09836076%
State	Southern Arkansas University Tech	179,550	0.06124421%
State	State Bank Department	866,661	0.29561711%
State	State Insurance Department	1,302,020	0.44411754%

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
 SCHEDULE OF EMPLOYER ALLOCATIONS
 FOR THE YEAR ENDED JUNE 30, 2019

Schedule 1

Division	Employer	Actual Employer Contributions	Employer Allocation Percentage
State	State Securities Department	\$ 302,845	0.10330013%
State	Stone County Conservation District	10,308	0.00351589%
State	Union County Conservation District	10,141	0.00345919%
State	University of Arkansas - Cossatot Community College	108,251	0.03692415%
State	University of Arkansas - Fayetteville	1,025,332	0.34973957%
State	University of Arkansas - Fort Smith	177,844	0.06066253%
State	University of Arkansas - Little Rock	790,664	0.26969446%
State	University of Arkansas - Monticello	173,666	0.05923713%
State	University of Arkansas - Phillips Community College	77,483	0.02642943%
State	University of Arkansas - Pine Bluff	70,672	0.02410608%
State	University of Arkansas Community College - Batesville	114,943	0.03920709%
State	University of Arkansas Community College - Hope	169,661	0.05787126%
State	University of Arkansas Community College - Morrilton	76,628	0.02613758%
State	University of Arkansas Cooperative Extension Service	282,690	0.09642536%
State	University of Arkansas for Medical Sciences	1,251,455	0.42686996%
State	University of Central Arkansas	1,475,226	0.50319808%
State	Van Buren County Conservation District	8,122	0.00277037%
State	Veterinary Medical Examining Board	7,028	0.00239732%
State	War Memorial Stadium Commission		0.00000000%
State	Washington County Conservation District	10,976	0.00374379%
State	White County Conservation District	4,602	0.00156976%
State	Woodruff County Conservation District		0.00000000%
State	Workers' Compensation Commission	833,987	0.28447204%
State	Yell County Conservation District	8,012	0.00273275%
	TOTAL	\$ 293,170,097	100.00000000%

**ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
FOR THE YEAR ENDED JUNE 30, 2019**

Schedule 2

Division	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Net Pension Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate 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 Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Pension Expense
Court Clerk	Springdale District Court	\$ 81,636	\$ 2,222	\$ 4,431	\$ 5,954	\$ 12,607	\$ (121)	\$ (620)	\$ (3,138)	\$ (64,569)	\$ (68,448)	\$ 16,522	\$ (30,562)	\$ (14,040)
Court Clerk	Texarkana District Court	71,941	1,958	3,905	618	6,481	(107)	(546)	(2,766)	(3,901)	14,560	361	14,921	
Court Clerk	Trumann District Court	43,457	1,183	2,359	1,396	4,938	(65)	(330)	(1,671)	(2,264)	(4,330)	8,795	229	9,024
Court Clerk	Tyrone District Court	35,548	967	1,929	289	3,185	(53)	(270)	(1,367)	(610)	(2,300)	7,194	(87)	7,107
Court Clerk	Walnut Ridge District Court	28,954	788	1,572	8,306	10,666	(43)	(220)	(1,113)	(24,536)	(25,912)	5,860	(4,519)	1,341
Court Clerk	West Memphis District Court	65,171	1,774	3,537	1,886	7,197	(97)	(495)	(2,505)	(603)	(3,700)	13,190	413	13,603
Court Clerk	Wrightsville District Court	44,065	1,199	2,392	2,500	6,091	(65)	(335)	(1,694)	(8,524)	(10,618)	8,918	(1,342)	7,576
District Judge	Ashdown District Court	100,191	2,727	5,438	2,690	10,855	(149)	(761)	(3,852)	(21,990)	(26,752)	20,277	(5,537)	14,740
District Judge	Ashley County District Court									(25,382)	(25,382)		(14,325)	(14,325)
District Judge	Austin District Court									(3,913)	(3,913)		(1,231)	(1,231)
District Judge	Biscoe District Court									(2,857)	(2,857)		(1,614)	(1,614)
District Judge	Bradley County District Court									(19,967)	(19,967)		(11,291)	(11,291)
District Judge	Brinkley District Court	91,201	2,482	4,950	20,428	27,860	(136)	(693)	(3,506)	(776)	(5,111)	18,458	6,859	25,317
District Judge	Cabot District Court									(38,868)	(38,868)		(22,340)	(22,340)
District Judge	Camden District Court	76,888	2,093	4,173	16,288	22,554	(114)	(584)	(2,956)	(1,370)	(5,024)	15,561	4,646	20,207
District Judge	Charleston District Court	72,654	1,977	3,943	29,399	35,319	(108)	(552)	(2,793)	(3)	(3,456)	14,704	10,742	25,446
District Judge	Cherokee Village District Court	26,952	734	1,463	5,703	7,900	(40)	(205)	(1,036)	(540)	(1,821)	5,455	1,574	7,029
District Judge	Chicot County District Court				1	1				(3,772)	(3,772)		(4,009)	(4,009)
District Judge	City Of Ozark District Court				2	2				(16,429)	(16,429)		(8,689)	(8,689)
District Judge	Clarksville District Court	115,346	3,139	6,261	25,714	35,114	(171)	(876)	(4,434)	(2,193)	(7,674)	23,345	7,308	30,653
District Judge	Crossett District Court									(17,966)	(17,966)		(10,042)	(10,042)
District Judge	Dermott District Court				1	1				(3,698)	(3,698)		(4,004)	(4,004)
District Judge	DeValls Bluff District Court									(4,757)	(4,757)		(2,690)	(2,690)
District Judge	East Camden District Court	17,366	473	943	5,277	6,693	(26)	(132)	(668)	(134)	(960)	3,515	1,664	5,179
District Judge	Elkins District Court									(24,815)	(24,815)		(13,463)	(13,463)
District Judge	Franklin County District Court									(30,198)	(30,198)		(13,859)	(13,859)
District Judge	Grant County District Court									(24,309)	(24,309)		(13,416)	(13,416)
District Judge	Hamburg District Court									(12,690)	(12,690)		(7,175)	(7,175)
District Judge	Hazen District Court									(13,010)	(13,010)		(7,355)	(7,355)
District Judge	Helena-West Helena District Court									(42,894)	(42,894)		(25,539)	(25,539)
District Judge	Hot Springs District Court	295,288	8,036	16,027	67,141	91,204	(439)	(2,243)	(11,351)	(2,432)	(16,465)	59,763	21,194	80,957
District Judge	Lee County District Court									(31,725)	(31,725)		(18,450)	(18,450)
District Judge	Little Rock District Court	19,631	534	1,065	3,650	5,249	(29)	(149)	(755)	(114,014)	(114,947)	3,973	(61,775)	(57,802)
District Judge	Malvern District Court									(36,563)	(36,563)		(19,508)	(19,508)
District Judge	Newport District Court	176,469	4,803	9,578	37,641	52,022	(262)	(1,340)	(6,784)	(3,183)	(11,569)	35,715	11,424	47,139
District Judge	Newton County District Court									(19,481)	(19,481)		(10,375)	(10,375)
District Judge	Ouachita County District Court	81,046	2,206	4,399	14,731	21,336	(120)	(616)	(3,116)	(1,435)	(5,287)	16,403	4,428	20,831
District Judge	Phillips County District Court									(22,843)	(22,843)		(12,919)	(12,919)
District Judge	Prairie Grove District Court									(28,505)	(28,505)		(15,744)	(15,744)
District Judge	Randolph County District Court	127,687	3,475	6,931	31,526	41,932	(190)	(970)	(4,909)	(4,732)	(10,801)	25,842	8,588	34,430
District Judge	Sharp County District Court	116,354	3,167	6,315	25,471	34,953	(173)	(884)	(4,473)	(573)	(6,103)	23,549	8,092	31,641
District Judge	Sheridan District Court									(8,149)	(8,149)		(4,607)	(4,607)
District Judge	Sherwood District Court									(69,110)	(69,110)		(38,006)	(38,006)
District Judge	Ward District Court									(27,759)	(27,759)		(15,652)	(15,652)
District Judge	West Fork District Court												(6,764)	(6,764)
District Judge	Woodruff County District Court	63,007	1,715	3,420	8,993	14,128	(94)	(479)	(2,422)	(3,647)	(6,642)	12,752	1,223	13,975
Municipal	Alma Water and Sewer	638,552	17,379	34,659	220	52,258	(949)	(4,850)	(24,547)	(16,045)	(46,391)	129,235	(6,279)	122,956
Municipal	Arkansas City	60,901	1,657	3,306	12,198	17,161	(90)	(463)	(2,341)	(3,199)	(6,093)	12,326	2,206	14,532
Municipal	Arkansas County Library	176,966	4,816	9,605	8,106	22,527	(263)	(1,344)	(6,803)	(13,539)	(21,949)	35,816	(4,610)	31,206
Municipal	Arkansas Municipal League	7,171,264	195,171	389,236	79,504	663,911	(10,655)	(54,469)	(275,676)	(245,737)	(586,537)	1,451,378	84,676	1,536,054
Municipal	Batesville Water Utility	2,287,303	62,251	124,148	59,622	246,021	(3,398)	(17,373)	(87,928)	(8,242)	(116,941)	462,923	37,303	500,226
Municipal	Bradford Water and Sewer	74,080	2,016	4,021	7,695	11,732	(110)	(563)	(2,848)	(422)	(3,943)	14,993	1,159	16,152
Municipal	Brinkley Water and Sewer	449,651	12,238	24,406	1,652	38,296	(668)	(3,415)	(17,285)	(10,336)	(31,704)	91,004	(1,492)	89,512
Municipal	Caddo Valley	90,268	2,457	4,900	10,738	18,095	(134)	(686)	(3,470)	(3,733)	(8,023)	18,269	1,637	19,906
Municipal	Camden Water Utilities	1,174,637	31,969	63,756	101,450	197,175	(1,745)	(8,922)	(45,155)	(15,586)	(71,408)	237,732	39,017	276,749
Municipal	Cammack Village	67,399	1,834	3,658	8,001	13,493	(100)	(512)	(2,551)	(479)	(3,682)	13,641	2,919	16,560
Municipal	Cave City	186,456	5,075	10,120	910	16,105	(277)	(1,416)	(7,168)	(33,993)	(42,854)	37,737	(9,659)	28,078
Municipal	Central Arkansas Water	25,504,251	694,117	1,384,300	948,538	3,026,955	(37,892)	(193,718)	(890,427)	(1,447)	(1,213,484)	5,161,754	569,852	5,731,606
Municipal	City of Alexander	295,432	8,040	16,035	198,388	222,463	(439)	(2,244)	(11,357)	(1)	(14,041)	59,792	63,119	122,911
Municipal	City of Alma	1,785,229	48,586	96,897	108,629	254,112	(2,652)	(13,560)	(68,627)	(92)	(84,931)	361,309	61,911	423,220

**ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
FOR THE YEAR ENDED JUNE 30, 2019**

Schedule 2

Division	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
		Net Pension Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate 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 Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Employer Contributions and Proportionate Share of Contributions	Total Pension Expense
Other	Miltown-Washburn Water Authority	\$ 290,384	\$ 7,903	\$ 15,761	\$ 20,252	\$ 43,916	\$ (431)	\$ (2,206)	\$ (11,163)	\$ (17)	\$ (13,817)	\$ 58,770	\$ 11,380	\$ 70,150
Other	Montgomery County Regional Public Water Authority	89,334	2,431	4,849	5,114	12,394	(133)	(679)	(3,434)	(630)	(4,876)	18,080	1,965	20,045
Other	Nevada County-Prescott Solid Waste	710,171	19,328	38,546	9,185	67,059	(1,055)	(5,394)	(27,300)	(17,122)	(50,871)	143,730	(18)	143,712
Other	North Garland County Regional Water District	94,848	2,581	5,148	2,109	9,838	(141)	(720)	(3,646)	(1,171)	(5,678)	19,196	(479)	18,717
Other	Northeast Arkansas Regional Solid Waste Management District	462,757	12,594	25,117	15,189	52,900	(688)	(3,515)	(17,789)	(71)	(22,063)	93,656	3,606	97,262
Other	Paragould Housing Authority	486,492	13,240	26,405	16,001	55,646	(723)	(3,695)	(18,702)	(19,027)	(42,147)	98,460	6,836	105,296
Other	Paron-Owensville Water Authority	79,293	2,158	4,304	4,848	11,310	(118)	(602)	(20,279)	(24,047)	(16,048)	16,048	(2,724)	13,324
Other	Pulaski Area Geographic Information System	389,154	10,591	21,122	24,574	56,260	(578)	(2,956)	(14,960)	(26,345)	(44,839)	78,760	(4,079)	74,681
Other	Pulaski County Solid Waste Management District	341,686	9,299	18,546	8,574	36,419	(508)	(2,595)	(13,135)	(72,830)	(89,068)	69,153	(21,704)	47,449
Other	Riversouth Rural Water District	176,897	4,814	9,602	4,963	19,379	(263)	(1,344)	(6,800)	(4,925)	(13,332)	35,802	1,813	37,615
Other	Saline County Regional Solid Waste Management District	166,686	4,536	9,047	6,478	20,061	(248)	(1,266)	(6,408)	(50,386)	(58,308)	33,735	(18,320)	15,415
Other	Sardis Water Association	648,648	17,653	35,207	32,207	85,067	(964)	(4,927)	(24,935)	(9,397)	(40,223)	131,279	18,666	149,945
Other	South Bend Fire District No.10	35,245	959	1,913	10,797	13,669	(52)	(268)	(1,355)	(533)	(2,208)	7,133	6,529	13,662
Other	Southeast White County Water Association	218,489	5,946	11,859	15	17,820	(325)	(1,660)	(8,399)	(18,033)	(28,417)	44,220	(12,999)	31,221
Other	Southwest Boone County Water Association	186,599	5,078	10,128	3,033	18,239	(277)	(1,417)	(7,173)	(31,524)	(40,391)	37,765	(5,281)	32,484
Other	Southwest White County Water Association	352,777	9,601	19,148	19,915	48,664	(524)	(2,680)	(13,561)	(8,180)	(24,945)	71,398	3,725	75,123
Other	Upper Southwest Arkansas Regional Solid Waste Management District	1,160,035	31,571	62,963	48,739	143,273	(1,724)	(8,811)	(44,594)	(4,336)	(59,465)	234,777	15,894	250,671
Other	Washington Water Authority	971,985	26,453	52,757	68,713	147,923	(1,444)	(7,383)	(37,365)	(3,861)	(50,053)	196,718	21,972	218,690
School District	Alma School District No.30									(702)	(702)		(865)	(865)
School District	Alpena School District No.5												(238)	(238)
School District	Arkadelphia School District No.1	24,711	673	1,341	179	2,193	(37)	(188)	(950)	(2,073)	(3,248)	5,001	(2,206)	2,795
School District	Ashdown School District No.31									(1,554)	(1,554)		(1,097)	(1,097)
School District	Atkins School District No.18	9,884	269	536	25	830	(15)	(75)	(380)	(4,197)	(4,667)	2,000	(3,087)	(1,087)
School District	Bald Knob School District	11,667	318	633	671	1,622	(17)	(89)	(449)	(2,379)	(2,934)	2,361	(4,261)	(1,900)
School District	Barton School District No.4												(681)	(681)
School District	Bauxite School District No.14					10					(3,625)		(1,983)	(1,983)
School District	Beebe School District												(410)	(410)
School District	Benton School District No.8	21,684	590	1,177	2	1,769	(32)	(165)	(834)	(5,742)	(6,773)	4,389	(3,555)	834
School District	Bentonville School District No.6												(2,772)	(2,772)
School District	Bergman School District No.3	7,328	199	398	71	668	(11)	(56)	(282)	(638)	(987)	1,483	(638)	845
School District	Berryville School District No.27	11,200	305	608	172	1,085	(17)	(85)	(431)	(951)	(1,484)	2,267	(234)	2,033
School District	Blytheville School District No.5	4,236	115	230	47	392	(6)	(32)	(163)	(6,282)	(6,483)	857	(2,923)	(2,066)
School District	Booneville School District No.65	13,098	356	711	77	1,144	(19)	(99)	(503)	(10,366)	(10,987)	2,651	(4,790)	(2,139)
School District	Bradley School District No.20				535	535				(3,143)	(3,143)		(1,027)	(1,027)
School District	Brinkley School District No.8									(1,713)	(1,713)		(3,082)	(3,082)
School District	Brookland School District No.14									(689)	(689)		(1,671)	(1,671)
School District	Cabot School District No.4	11,347	309	616	1	926	(17)	(86)	(436)	(4,237)	(4,776)	2,296	(4,461)	(2,165)
School District	Cedarville School District No.44									(1,270)	(1,270)		(2,635)	(2,635)
School District	Clarendon School District No.6									(441)	(441)		(998)	(998)
School District	Clarksville School District No.17	30,729	836	1,668	238	2,742	(46)	(233)	(1,181)	(1,924)	(3,384)	6,219	(359)	5,860
School District	Clinton School District No.1									(2,604)	(2,604)		(2,008)	(2,008)
School District	Concord School District No.3									(2,886)	(2,886)		(2,633)	(2,633)
School District	Conway School District No.1	12,502	340	679	1	1,020	(19)	(95)	(481)	(10,773)	(11,368)	2,530	(8,835)	(6,305)
School District	Corning School District No.8									(1,158)	(1,158)		(2,466)	(2,466)
School District	Cossatot River School District	8,911	243	484	259	986	(13)	(68)	(343)	(469)	(893)	1,803	401	2,204
School District	Cotter School District No.60				368	368				(4,736)	(4,736)		(1,966)	(1,966)
School District	Crossett School District No.52												(379)	(379)
School District	Cutter Moring Star Schools												(519)	(519)
School District	Dardanelle School District No.15				6	6				(1,284)	(1,284)		(914)	(914)
School District	Deer School District No.21				20	20				(4,677)	(4,677)		(2,873)	(2,873)
School District	Des Arc School District No.5	8,003	218	434	704	1,356	(12)	(61)	(308)	(4,921)	(5,302)	1,620	(2,500)	(880)
School District	Dollarway School District No.2	6,002	163	326	994	1,483	(9)	(46)	(231)	(5,436)	(5,722)	1,215	(9,152)	(7,937)
School District	Dover School District No.17				23	23				(1,958)	(1,958)		(1,069)	(1,069)
School District	Dumas Special School District No.6	3,823	104	207	23	334	(6)	(29)	(147)	(665)	(847)	774	(1,007)	(233)
School District	El Dorado School District No.15	9,081	247	493	56	796	(13)	(69)	(349)	(1,713)	(2,144)	1,838	(2,001)	(163)
School District	England School District No.2	854	23	46	486	555	(1)	(6)	(33)	(7,963)	(8,003)	173	(2,128)	(1,955)
School District	Fairview School District	12,657	344	687	398	1,429	(19)	(96)	(487)	(15,370)	(15,972)	2,562	(5,669)	(3,107)
School District	Fayetteville School District No.1	80,160	2,182	4,351	3,110	9,643	(119)	(609)	(3,081)	(10,834)	(14,643)	16,223	(5,447)	10,776
School District	Flippin School District No.26												(198)	(198)
School District	Fordyce School District No.39				60	60				(1,670)	(1,670)		(1,517)	(1,517)

**ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
FOR THE YEAR ENDED JUNE 30, 2019**

Schedule 2

Division	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
		Net Pension Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate 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 Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Employer Contributions and Proportionate Share of Contributions	Total Pension Expense
School District	Foreman School District No.25									(311)	(311)		(625)	(625)
School District	Forrest City School District No.7	\$ 60,610	\$ 1,650	\$ 3,290	\$ 785	\$ 5,725	\$ (90)	\$ (460)	\$ (2,330)	\$ (7,113)	\$ (9,993)	\$ 12,267	\$ (4,060)	\$ 8,207
School District	Fort Smith School District	59,300	1,614	3,219	4	4,837	(88)	(450)	(2,280)	(53,456)	(56,274)	12,002	(27,290)	(15,288)
School District	Fouke School District No.15									(22)	(22)		(829)	(829)
School District	Genoa Central School District No.1				36	36				(1,416)	(1,416)		(760)	(760)
School District	Gentry School District No.19	9,094	247	494	70	811	(14)	(69)	(350)	(1,771)	(2,204)	1,840	(2,370)	(530)
School District	Green Forest School District No.32				1,619	1,619				(5,694)	(5,694)		(2,692)	(2,692)
School District	Greenwood School District No.25	4,883	133	265		398	(7)	(37)	(188)	(4,020)	(4,252)	988	(6,182)	(5,194)
School District	Hamburg School District No.51				40	40				(11,080)	(11,080)		(4,942)	(4,942)
School District	Harrison School District No.1									(217)	(217)		(637)	(637)
School District	Hazen School District No.2									(516)	(516)		(1,163)	(1,163)
School District	Heber Springs School District No.1												(441)	(441)
School District	Helena-West Helena School District No.2	37,831	1,030	2,053	3	3,086	(56)	(287)	(1,454)	(5,349)	(7,146)	7,657	(5,412)	2,245
School District	Highland School District No.42									(236)	(236)		(1,071)	(1,071)
School District	Hope School District No.1-A	34,775	946	1,887	3	2,836	(52)	(264)	(1,337)	(8,299)	(9,952)	7,038	(5,830)	1,208
School District	Horatio School District No.55	6,656	181	361	162	704	(10)	(51)	(256)	(166)	(483)	1,347	36	1,383
School District	Hot Springs School District No.6	51,143	1,392	2,776	1,167	5,335	(76)	(388)	(1,966)	(33,635)	(36,065)	10,351	(10,641)	(290)
School District	Hoxie School District No.46									(303)	(303)		(1,099)	(1,099)
School District	Huntsville School District No.1	8,564	233	465	231	929	(13)	(65)	(329)	(2,981)	(3,388)	1,733	(1,487)	246
School District	Izard County Consolidated School District No. 1												(1,125)	(1,125)
School District	Jackson County School District No.5									(708)	(708)		(1,263)	(1,263)
School District	Jasper School District No.1									(2,268)	(2,268)		(5,568)	(5,568)
School District	Jonesboro School District No.1	9,558	260	519	207	986	(14)	(73)	(367)	(760)	(1,214)	1,935	(3,465)	(1,530)
School District	Junction City School District No.75	3,724	101	202	28	331	(6)	(28)	(143)	(225)	(402)	754	(37)	717
School District	Lafayette County School District	7,584	206	412	1	619	(11)	(58)	(292)	(1,759)	(2,120)	1,535	(2,263)	(728)
School District	Lake Hamilton School District No.5				1	1				(5,346)	(5,346)		(2,923)	(2,923)
School District	Lakeside School District No.1				1	1				(1,214)	(1,214)		(975)	(975)
School District	Lavaca School District No.3									(419)	(419)		(920)	(920)
School District	Lee County School District No.1	7,337	200	398	182	780	(11)	(56)	(282)	(4,987)	(5,336)	1,485	(3,002)	(1,517)
School District	Little Rock School District	135,028	3,675	7,329	9	11,013	(201)	(1,026)	(5,191)	(134,229)	(140,647)	27,328	(87,227)	(59,899)
School District	Lonoke School District No.1				5	5				(4,769)	(4,769)		(4,553)	(4,553)
School District	Magazine School District No.15				47	47				(4,380)	(4,380)		(1,955)	(1,955)
School District	Magnolia School District No.14	5,377	146	292	144	582	(8)	(41)	(207)	(233)	(489)	1,088	(757)	331
School District	Malvern School District				41	41				(1,051)	(1,051)		(1,118)	(1,118)
School District	Marion School District No.3	614	17	33	1,801	1,851	(1)	(5)	(24)	(25,026)	(25,056)	124	(10,481)	(10,357)
School District	McCrory School District No.12	21,570	587	1,171	922	2,680	(32)	(164)	(829)	(312)	(1,337)	4,366	195	4,561
School District	McNeil School District No.37 (Stephens)												(2,325)	(2,325)
School District	Mountain Home School District No.9	5,755	157	312	79	548	(9)	(44)	(221)	(1,614)	(1,888)	1,165	(1,048)	117
School District	Mountain View School District No.30				79	79				(3,293)	(3,293)		(3,069)	(3,069)
School District	Mountainburg School District No.16				249	249				(6,139)	(6,139)		(1,504)	(1,504)
School District	Newport School District									(1,401)	(1,401)		(3,801)	(3,801)
School District	North Little Rock School District No.1	28,369	772	1,540	3	2,315	(42)	(215)	(1,091)	(23,394)	(24,742)	5,742	(23,392)	(17,650)
School District	Oceola School District No.1				2	2				(3,057)	(3,057)		(1,696)	(1,696)
School District	Ozark School District No.14				172	172				(5,606)	(5,606)		(2,101)	(2,101)
School District	Paragould School District No.1				36	36				(2,540)	(2,540)		(1,756)	(1,756)
School District	Piggott School District No.52	3,011	82	163	39	284	(4)	(23)	(116)	(170)	(313)	609	(694)	(85)
School District	Pine Bluff School District No.3	73,678	2,005	3,999	6	6,010	(109)	(560)	(2,832)	(33,117)	(36,618)	14,911	(14,623)	288
School District	Pocahontas School District No.19									(992)	(992)		(4,529)	(4,529)
School District	Pottsville School District No.61	7,930	216	430	68	714	(12)	(60)	(305)	(263)	(640)	1,605	(42)	1,563
School District	Pulaski County Special School District	44,173	1,202	2,398	3	3,603	(66)	(336)	(1,698)	(39,155)	(41,255)	8,940	(24,290)	(15,350)
School District	Rogers School District No.30									(3,027)	(3,027)		(1,584)	(1,584)
School District	Russellville School District No.14	38,947	1,060	2,114	3	3,177	(58)	(296)	(1,497)	(4,863)	(6,714)	7,882	(6,056)	1,826
School District	Searcy County School District No.17	4,909	134	266	687	1,087	(7)	(37)	(189)	(865)	(1,098)	994	(7)	987
School District	Sheridan School District No.37	23,711	645	1,287	2	1,934	(35)	(180)	(911)	(3,193)	(4,319)	4,799	(2,118)	2,681
School District	Shirley School District No.3				321	321				(7,176)	(7,176)		(3,107)	(3,107)
School District	Siloam Springs School District No.21	20,208	550	1,097	717	2,364	(30)	(153)	(777)	(5,633)	(6,593)	4,090	(1,980)	2,110
School District	Smackover School District No.39												(520)	(520)
School District	South Central Service Cooperative												(401)	(401)
School District	South Conway County School District	26,120	711	1,418	1,104	3,233	(39)	(198)	(1,004)	(1,150)	(2,391)	5,286	(1,539)	3,747
School District	South Mississippi County School District No.57	4,269	116	232	76	424	(6)	(32)	(164)	(203)	(405)	864	(1,412)	(548)

**ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
FOR THE YEAR ENDED JUNE 30, 2019**

Schedule 2

Division	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
		Net Pension Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate 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 Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	
State	Secretary of State	\$ 9,218,778	\$ 250,896	\$ 500,370	\$ 532,030	\$ 1,283,296	\$ (13,697)	\$ (70,021)	\$ (354,385)	\$ (158,654)	\$ (596,757)	\$ 1,865,770	\$ 113,354	\$ 1,979,124
State	Secretary of State - State Capitol Police	372,676	10,143	20,228	2,467	32,838	(554)	(2,831)	(14,326)	(49,168)	(66,879)	75,425	(23,626)	51,799
State	Senate Clerk	1,614,661	43,944	87,639	95,319	226,902	(2,399)	(12,264)	(62,070)	(35,128)	(111,861)	326,788	(43,219)	370,007
State	Sharp County Conservation District	109,194	2,972	5,927	12,029	20,928	(162)	(829)	(4,198)	(13,028)	(18,217)	22,100	2,980	25,080
State	South Arkansas Community College	2,080,117	56,612	112,903	86,256	255,771	(3,090)	(15,800)	(79,963)	(617,697)	(716,550)	420,991	(42,438)	378,553
State	Southeast Arkansas College	2,940,406	80,025	159,597	542,096	781,718	(4,369)	(22,334)	(113,034)	(118)	(139,855)	595,103	315,234	910,337
State	Southern Arkansas University	2,372,982	64,582	128,799	163	193,544	(3,526)	(18,024)	(91,221)	(245,806)	(358,577)	480,263	(112,404)	367,859
State	Southern Arkansas University Tech	1,477,534	40,212	80,196	102	120,510	(2,195)	(11,223)	(56,799)	(281,855)	(352,072)	299,035	(159,856)	139,179
State	State Bank Department	7,131,848	194,099	387,097	273,815	855,011	(10,596)	(54,170)	(274,160)	(14,760)	(353,686)	1,443,400	85,823	1,529,223
State	State Insurance Department	10,714,464	291,602	581,551	70,793	943,946	(15,919)	(81,382)	(411,882)	(509,780)	(1,018,963)	2,168,479	(420,211)	1,748,268
State	State Securities Department	2,492,145	67,826	135,267	10,227	213,320	(3,703)	(18,929)	(95,802)	(117,523)	(235,957)	504,380	(37,818)	466,562
State	Stone County Conservation District	84,822	2,308	4,604	3,846	10,758	(126)	(644)	(3,261)	(3,554)	(7,585)	17,167	(141)	17,026
State	Union County Conservation District	83,454	2,271	4,530	2,947	9,748	(124)	(634)	(3,208)	(1,367)	(5,333)	16,890	700	17,590
State	University of Arkansas - Cross atot Community College	890,806	24,244	48,350	24,150	96,744	(1,323)	(6,766)	(34,244)	(148,075)	(190,408)	180,288	(43,692)	136,596
State	University of Arkansas - Fayetteville	8,437,568	229,635	457,968	540,278	1,227,881	(12,536)	(64,088)	(324,354)	(1,444,163)	(1,845,141)	1,707,652	109,093	1,816,745
State	University of Arkansas - Fort Smith	1,463,501	39,830	79,435	54,368	173,633	(2,174)	(11,116)	(56,259)	(634,641)	(86,195)	296,195	(170,408)	125,787
State	University of Arkansas - Little Rock	6,506,457	177,078	353,152	122,254	652,484	(9,667)	(49,420)	(250,119)	(1,704,471)	(2,013,677)	1,316,829	(260,350)	1,056,479
State	University of Arkansas - Monticello	1,429,113	38,984	77,568	37,937	154,399	(2,123)	(10,855)	(54,938)	(165,863)	(233,779)	289,235	(19,716)	269,519
State	University of Arkansas - Phillips Community College	637,618	17,353	34,608	10,108	62,069	(947)	(4,843)	(24,511)	(110,955)	(141,256)	129,046	(18,297)	110,749
State	University of Arkansas - Pine Bluff	581,566	15,828	31,566	34,470	81,864	(864)	(4,417)	(22,356)	(12,217)	(39,854)	117,702	6,530	124,232
State	University of Arkansas Community College - Batesville	945,882	25,743	51,340	15,232	92,315	(1,405)	(7,184)	(36,361)	(146,306)	(191,256)	191,435	(6,758)	184,677
State	University of Arkansas Community College - Hope	1,396,161	37,988	75,780	42,877	156,655	(2,074)	(10,605)	(53,671)	(297,090)	(363,440)	282,566	(43,256)	239,310
State	University of Arkansas Community College - Morrilton	630,577	17,162	34,226	43	51,431	(937)	(4,790)	(24,240)	(129,419)	(159,386)	127,621	(74,189)	53,432
State	University of Arkansas Cooperative Extension Service	2,326,290	63,312	126,265	104,212	293,789	(3,456)	(17,669)	(89,427)	(519,947)	(630,499)	470,813	53,735	524,548
State	University of Arkansas for Medical Sciences	10,298,361	280,278	558,966	466,395	1,305,639	(15,301)	(78,221)	(395,886)	(2,610,124)	(3,099,532)	2,084,264	(349,482)	1,734,782
State	University of Central Arkansas	12,139,799	330,394	658,914	49,262	1,038,570	(18,036)	(92,208)	(466,674)	(1,647,206)	(2,224,124)	2,456,949	(494,810)	1,962,139
State	Van Buren County Conservation District	66,836	1,819	3,628	2,963	8,410	(99)	(508)	(2,569)	(1,318)	(4,94)	13,527	1,273	14,800
State	Veterinary Medical Examining Board	57,836	1,574	3,139	490	5,203	(86)	(439)	(2,223)	(687)	(3,435)	11,705	(1,849)	9,856
State	War Memorial Stadium Commission				30,104	30,104				(256,146)	(256,146)		(100,295)	(100,295)
State	Washington County Conservation District	90,320	2,458	4,902	13	7,373	(134)	(686)	(3,472)	(2,745)	(7,037)	18,280	(9,858)	8,422
State	White County Conservation District	37,871	1,031	2,056	1,607	4,694	(56)	(288)	(1,456)	(442)	(2,242)	7,665	(1,172)	6,493
State	Woodruff County Conservation District				25	25				(10,656)	(10,656)		(4,114)	(4,114)
State	Workers' Compensation Commission	6,862,970	186,781	372,503	9,875	569,159	(10,197)	(52,128)	(263,824)	(269,129)	(595,278)	1,388,983	(223,598)	1,165,385
State	Yell County Conservation District	65,928	1,794	3,578	7,128	7,128	(98)	(501)	(2,534)	(4,478)	(7,611)	13,343	(1,233)	12,110
TOTAL		\$ 2,412,528,795	\$ 65,658,790	\$ 130,945,318	\$ 69,725,261	\$ 266,329,369	\$ (3,584,378)	\$ (18,324,388)	\$ (92,741,695)	\$ (69,725,261)	\$ (184,375,722)	\$ 488,266,801	\$ 0	\$ 488,266,801

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
NOTES TO SCHEDULE OF EMPLOYER ALLOCATIONS AND
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
JUNE 30, 2019

NOTE 1: Summary of Significant Accounting Policies

A. Plan Description

The Arkansas Public Employees Retirement Plan is a cost-sharing, multiple-employer defined benefit pension plan that covers all state employees who are not covered by another authorized plan, all county employees, municipal employees whose municipalities have elected coverage under this system, college and university employees, and certain non-teaching school employees. Benefits are also provided for governors, General Assembly members, state and county constitutional officers, and quasi-judicial members.

On June 30, 2019, the number of employers participating in the plan was as follows:

State	234
Municipal	175
School	55
County	87
Court Clerks	38
District Judges	15
Other Non-State	<u>32</u>
 Total	 <u><u>636</u></u>

The public employees plan was established as contributory. Act 793 of 1977 allowed existing and previous members to become noncontributory members. Anyone joining after January 1, 1978, was automatically enrolled as a noncontributory member. Act 2084 of 2005 established a new contributory requirement for all covered employees first hired on or after July 1, 2005. Employees hired prior to this date that are noncontributory have the option to become a contributory member at any time.

Members are eligible for full retirement benefits (1) at any age with 28 years of credited service; (2) at age 65 with five years of actual service, except for members of the General Assembly who must have 10 years of actual service if the member only has service as a member of the General Assembly; or (3) at age 55 with 35 years of credited service as an elected official or public safety member. Members are eligible for reduced benefits (1) at any age with at least 25 years but less than 28 years of actual service or (2) at age 55 with five years of actual service. A member who is defined as a public safety member is eligible for a reduced benefit with five years of actual service if the member is within 10 years of normal retirement age. The normal retirement benefit, paid monthly, is determined based on (1) the member's final average compensation (an average of the highest 36 months' earnings) and (2) the number of years of credited service. The plan also provides for disability and survivor benefits.

Under Arkansas Code, the following groups or individuals are allowed credit for years of service on a basis greater than 1:1:

Public safety members	1.5 per year for individuals employed prior to July 1, 1997
Governor	3 per year if first elected to public office prior to July 1, 1999
Elected state constitutional officers	2.5 per year if first elected to public office prior to July 1, 1999
Elected under state division	2 per year if first elected to public office prior to July 1, 1999
Local elected officials	2 per year

ARKANSAS PUBLIC EMPLOYEES RETIREMENT PLAN
 NOTES TO SCHEDULE OF EMPLOYER ALLOCATIONS AND
 SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
 JUNE 30, 2019

NOTE 1: Summary of Significant Accounting Policies (continued)

A. Plan Description (continued)

The benefit provisions provided by the public employees plan are established by state law and may be amended only by the General Assembly. Retiree benefit increases are calculated each year on July 1 for the following 12 months. The redetermined amount is the amount of the benefit payable as of the immediately preceding July 1, increased by 3%.

B. Basis of Accounting

Information about the fiduciary net position and change in fiduciary net position of the plan, as reported in the basic financial statements of the Arkansas Public Employees Retirement System (APERS), is recognized using the economic resources measurement focus and accrual basis of accounting. Under the accrual basis, contributions and other revenues are recognized when they are earned. Benefits paid, refunds, and other expenses are recognized when due and payable in accordance with the provisions of law. Investments are reported at fair value. All of these items are used in measuring the total net pension liability, total deferred outflows of resources and total deferred inflows of resources related to pensions, and total pension expense.

C. Basis of Presentation

The purpose of the Schedule of Employer Allocations and the Schedule of Pension Amounts by Employer (Schedules) is to provide member employers with the information to report financial statement amounts in accordance with Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions*. These schedules present amounts that are considered elements of the financial statements of APERS or of its participating employers. Accordingly, they do not purport to be a complete presentation of the financial position or changes in financial position of APERS or the participating employers.

D. Basis of Allocation – Employer Contributions

The proportionate share of the total net pension liability, total deferred outflows of resources and total deferred inflows of resources related to pensions, and total pension expense was determined using actual employer contributions. Each employer’s proportionate share was calculated based on the ratio of employer contributions to total employer contributions from all member employers.

The general financial objective of all Arkansas public employee retirement plans is to have rates of contribution that remain relatively level for Arkansas citizens from generation to generation. Contribution provisions applicable to the participating employers are established by the APERS Board of Trustees and should be based on an independent actuary’s determination of the rate required to fund the plan. The General Assembly, certain municipal and county elected officials, and certain agencies employing individuals in public safety positions must also remit additional contributions.

Employer contribution rates during the fiscal year ended June 30, 2019, as a percentage of active member payroll, are as follows:

State, County, Municipal, and Non-State Divisions	15.32%
Wildlife Officers and Military Department Civilian	
Firefighters Subdivisions	27.32%
District Judge Division	38.99%
School Division	4.00%

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NOTE 1: Summary of Significant Accounting Policies (continued)

D. Basis of Allocation – Employer Contributions (continued)

A reconciliation of employer contributions presented on APERS' Statement of Changes in Fiduciary Net Position for the Public Employees Retirement Plan to the Employer Allocation Schedule is as follows:

Total Contributions per Statement of Changes in Fiduciary Net Position for the Public Employees Retirement Plan	\$ 293,013,343
Supplemental contributions	561,766
Prior year adjustments	218,402
APERS member employer contributions	(549,714)
Contributions specific to employer purchase of service	<u>(73,700)</u>
Total Contributions per Schedule of Employer Allocations (Schedule 1)	<u>\$ 293,170,097</u>

E. Use of Estimates

The preparation of the Schedules in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported during the period. Actual results could differ from those estimates, and differences could be material.

NOTE 2: Collective Net Pension Liability and Actuarial Information

The components of the net pension liability of the participating employers at June 30, 2019, were as follows:

Total pension liability	\$ 11,245,856,457
Less: plan net position	<u>8,833,327,659</u>
Employers' net pension liability	<u>\$ 2,412,528,798</u>

Plan net position as a percentage of the total pension liability	78.55%
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Actuarial Assumptions – The total pension liability, net pension liability, and certain sensitivity information was determined by an actuarial valuation as of June 30, 2019. The significant assumptions used in the valuation and adopted by the APERS Board of Trustees, were as follows:

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NOTE 2: Collective Net Pension Liability and Actuarial Information (continued)

Actuarial cost method	Entry Age Normal
Discount rate	7.15%
Wage inflation rate	3.25%
Salary increases	3.25% - 9.85%
Investment rate of return*	7.15%
Mortality rate table	RP-2014 weighted generational mortality tables for healthy annuitant, disability, or employee death in service, as applicable. The tables applied credibility adjustments of 135% for males and 125% for females and were adjusted for fully generational mortality improvements using Scale MP-2017.

*Net of investment and administrative expenses

All other actuarial assumptions used in the June 30, 2019, valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2017, and were applied to all prior periods included in the measurement.

Long-Term Rate of Return – The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the current asset allocation percentage and by adding expected price inflation. Best estimates of arithmetic real rates of return for the 10-year period from 2019 – 2028 were based upon capital market assumptions provided by the plan’s investment consultant. For each major asset class included in the plan’s current asset allocation as of June 30, 2019, these best estimates are summarized in the following table:

Asset Allocation	Target	Long-Term Expected Real Rate of Return
Broad domestic equity	37.00%	6.20%
International equity	24.00%	6.33%
Real assets	16.00%	3.32%
Absolute return	5.00%	3.56%
Domestic fixed	18.00%	1.54%
	100.00%	

Discount Rate – A single discount rate of 7.15% was used to measure the total pension liability. This single discount rate was based on the expected rate of return on pension plan investments of 7.15%. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially-determined contribution rates and the member rate. Based on these assumptions, the pension plan fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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NOTE 2: Collective Net Pension Liability and Actuarial Information (continued)

Sensitivity of the Net Pension Liability to Changes in the Discount Rate – The following presents the participating employers’ net pension liability, calculated using the current discount rate, as well as what the participating employers’ net pension liability would be if it were calculated using a single discount rate that is 1% lower and 1% higher than the current rate:

	1% Lower than Current Rate (6.15%)	Current Rate (7.15%)	1% Higher than Current Rate (8.15%)
Net Pension Liability	\$ 3,866,681,553	\$ 2,412,528,798	\$ 1,212,786,366

NOTE 3: Deferred Outflows and Deferred Inflows of Resources Related to Pensions

	2015	2016	2017	2018	2019
Deferred Outflows of Resources:					
Differences between expected and actual experience		\$ 2,257,875	\$ 50,094,776	\$ 35,082,399	\$ 65,658,797
Net difference between projected and actual investment earnings on pension plan investments		417,510,566	108,283,276		
Changes of assumptions	\$ 271,800,634	183,252,753	415,784,233	250,989,684	130,945,324
Changes in proportion and differences between employer contributions and proportionate share of contributions	22,250,831	54,949,972	67,621,544	75,989,547	69,725,261
Deferred Inflows of Resources:					
Differences between expected and actual experience	(120,741,193)	(85,782,748)	(50,824,297)	(23,156,899)	(3,584,369)
Net difference between projected and actual investment earnings on pension plan investments	(91,377,441)			(55,820,369)	(18,324,382)
Changes of assumptions				(136,419,778)	(92,741,688)
Changes in proportion and differences between employer contributions and proportionate share of contributions	(22,250,831)	(54,949,972)	(67,621,544)	(75,989,547)	(69,725,261)
Totals	<u>\$ 59,682,000</u>	<u>\$ 517,238,446</u>	<u>\$ 523,337,988</u>	<u>\$ 70,675,037</u>	<u>\$ 81,953,682</u>

In accordance with GASB Statement No. 68, the recognition period for outflows (inflows) of resources from the net difference between projected and actual earnings on pension plan investments was five years. All other deferred outflows (inflows) of resources related to pensions were amortized over the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. For fiscal year 2015, this was 4.5972 years; for fiscal year 2016, it was 4.4487 years; for fiscal year 2017, it was 4.3774 years; for fiscal year 2018, it was 4.1233 years; and for fiscal year 2019, it was 4.1431 years.

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NOTE 4: Pension Expense

The components of the pension expense for the year ending June 30, 2019, are as follows:

Service cost	\$	189,567,873
Interest on the total pension liability		759,163,751
Current-period benefit changes		(62,984)
Employee contributions (made negative for addition here)		(68,206,685)
Projected earnings on pension plan investments (made negative for addition here)		(607,234,724)
Pension plan administrative expense		13,566,062
Other changes in plan fiduciary net position		(4,082,636)
Amortization of deferred outflows of resources related to pensions		86,310,511
Amortization of deferred (inflows) of resources related to pensions		119,245,638
 Total Pension Expense	 \$	 488,266,806

NOTE 5: Other Financial and Actuarial Information

Other financial and actuarial information needed by member employers for GASB Statement No. 68 disclosures are available in APERS' annual financial report for the year ended June 30, 2019. This report can be found on Arkansas Legislative Audit's website at www.arklegaudit.gov. The GASB Statement No. 68 actuarial valuation report is available from the APERS' website at www.apers.org under the PUBLICATIONS tab. The report may also be obtained by writing to Arkansas Public Employees Retirement System, 124 West Capitol, Suite 400, Little Rock, AR 72201 or by calling 1-501-682-7800.