

Arkansas
Summary for year 2017

Variable	All State and Local Systems	All State Systems	Local Systems
Market Liability (thousands)	\$100,858,469	\$99,961,698	\$896,771
Value of Assets (thousands)	\$21,679,270	\$21,486,511	\$192,759
Market Pension Debt (thousands)	\$79,179,199	\$78,475,187	\$704,012
Market Funded Ratio	21.5%	21.5%	21.5%
Market Discount Rate	3.00%	3.00%	3.00%

Variable	All State and Local Systems	All State Systems	Local Systems
Actuarial Liability (thousands)	\$56,819,773	\$56,314,567	\$505,206
Actuarial Pension Debt (thousands)	\$35,140,504	\$34,828,056	\$312,448
Actuarial Funded Ratio	38.2%	38.2%	38.2%
Assumed Rate of Return	7.65%	7.65%	7.65%

Variable	All State and Local Systems	All State Systems	Local Systems
Market Pension Debt/Household	\$68,667	\$68,057	\$611
Market Pension Debt/Capita	\$26,355	\$26,121	\$234
Market Pension Debt/State General Fund Expenditures	15.12	14.99	0.13
Market Pension Debt/State Total Expenditures	3.23	3.20	0.03
Market Pension Debt/State Total General Fund Revenues	12.09	11.98	0.11

Variable	All State and Local Systems	All State Systems	Local Systems
Actuarial Pension Debt/Household	\$30,475	\$30,204	\$271

Actuarial Pension Debt/Capita	\$11,697	\$11,593	\$104
Actuarial Pension Debt/State General Fund Expenditures	6.71	6.65	0.06
Actuarial Pension Debt/State Total Expenditures	1.43	1.42	0.01
Actuarial Pension Debt/State Total General Fund Revenues	5.36	5.32	0.05