

Participation Rate Grouped by Per Member Per Month Contribution

| 2       | 3                               | 4         | 5           | 6                                     | 7                                       | 8                  | 9              | 10                                    | 11                                       | 12                                          | 13                                            | 14                 | 15                               | 16                                                   | 17                                | 18                                                 |
|---------|---------------------------------|-----------|-------------|---------------------------------------|-----------------------------------------|--------------------|----------------|---------------------------------------|------------------------------------------|---------------------------------------------|-----------------------------------------------|--------------------|----------------------------------|------------------------------------------------------|-----------------------------------|----------------------------------------------------|
| LEA     | FY 2011/2012 - Districts        | 3 QTR ADM | M & O Mills | PSE Health Ins. Participants Licensed | PSE Health Ins. Participants Classified | Total Participants | Total Eligible | Percent Participation As of 10/1/2012 | Per Member Per Month (PMPM) Contribution | Health Ins. Expenditures Licensed Employees | Health Ins. Expenditures Classified Employees | Total Expenditures | Per ADM Health Ins. Expenditures | This Column calculates \$131 X 12*Total Participants | Amt Paid by Districts above \$131 | Average Salary Non-Fed Classroom FTE Actual Amount |
| 1802000 | EARLE SCHOOL DISTRICT           | 669.37    | 25.00       | 42                                    | 19                                      | 61                 | 343            | 17.8%                                 | 131.00                                   | 75,926.01                                   | 36,703.41                                     | 112,629.42         | 168.26                           | 95,892.00                                            | 16,737.42                         | 33,885.55                                          |
| 6202000 | HUGHES SCHOOL DISTRICT          | 390.64    | 37.00       | 22                                    | 9                                       | 31                 | 82             | 37.7%                                 | 131.00                                   | 34,376.39                                   | 9,039.00                                      | 43,415.39          | 111.14                           | 48,732.00                                            | -5,316.61                         | 36,574.20                                          |
| 1605000 | BUFFALO IS. CENTRAL SCH. DIST.  | 811.44    | 25.00       | 54                                    | 24                                      | 78                 | 190            | 41.0%                                 | 131.00                                   | 80,303.00                                   | 37,335.00                                     | 117,638.00         | 144.97                           | 122,616.00                                           | -4,978.00                         | 40,547.91                                          |
| 1505000 | WONDERVIEW SCHOOL DISTRICT      | 398.57    | 25.00       | 19                                    | 16                                      | 35                 | 78             | 44.9%                                 | 131.00                                   | 30,654.00                                   | 24,104.00                                     | 54,758.00          | 137.39                           | 55,020.00                                            | -262.00                           | 37,275.07                                          |
| 2306000 | MT. VERNON/ENOLA SCHOOL DIST.   | 471.96    | 25.49       | 26                                    | 7                                       | 33                 | 72             | 45.8%                                 | 131.00                                   | 39,300.00                                   | 10,480.00                                     | 49,780.00          | 105.47                           | 51,876.00                                            | -2,096.00                         | 40,018.55                                          |
| 3005000 | OUACHITA SCHOOL DISTRICT        | 469.11    | 25.00       | 21                                    | 15                                      | 36                 | 77             | 46.8%                                 | 131.00                                   | 30,654.00                                   | 27,117.00                                     | 57,771.00          | 123.15                           | 56,592.00                                            | 1,179.00                          | 39,113.70                                          |
| 7309000 | PANGBURN SCHOOL DISTRICT        | 767.98    | 25.00       | 44                                    | 21                                      | 65                 | 136            | 47.7%                                 | 131.00                                   | 66,024.00                                   | 32,488.00                                     | 98,512.00          | 128.27                           | 102,180.00                                           | -3,668.00                         | 44,722.34                                          |
| 4303000 | CARLISLE SCHOOL DISTRICT        | 745.60    | 25.00       | 42                                    | 13                                      | 55                 | 112            | 49.0%                                 | 131.00                                   | 65,369.00                                   | 19,650.00                                     | 85,019.00          | 114.03                           | 86,460.00                                            | -1,441.00                         | 38,365.70                                          |
| 5204000 | CAMDEN FAIRVIEW SCHOOL DIST.    | 2,408.01  | 25.00       | 136                                   | 80                                      | 216                | 431            | 50.1%                                 | 131.00                                   | 213,137.00                                  | 123,664.00                                    | 336,801.00         | 139.87                           | 339,552.00                                           | -2,751.00                         | 43,726.79                                          |
| 1503000 | NEMO VISTA SCHOOL DISTRICT      | 495.16    | 26.60       | 26                                    | 15                                      | 41                 | 81             | 50.6%                                 | 131.00                                   | 40,217.00                                   | 23,318.00                                     | 63,535.00          | 128.31                           | 64,452.00                                            | -917.00                           | 40,415.20                                          |
| 5605000 | TRUMANN SCHOOL DISTRICT         | 1,528.21  | 25.00       | 82                                    | 53                                      | 135                | 263            | 51.3%                                 | 131.00                                   | 124,974.00                                  | 74,932.00                                     | 199,906.00         | 130.81                           | 212,220.00                                           | -12,314.00                        | 42,045.18                                          |
| 0506000 | LEAD HILL SCHOOL DISTRICT       | 327.92    | 25.90       | 26                                    | 13                                      | 39                 | 75             | 52.1%                                 | 131.00                                   | 36,326.48                                   | 22,639.14                                     | 58,965.62          | 179.82                           | 61,308.00                                            | -2,342.38                         | 36,335.55                                          |
| 2002000 | FORDYCE SCHOOL DISTRICT         | 883.64    | 25.00       | 51                                    | 29                                      | 80                 | 154            | 52.1%                                 | 131.00                                   | 82,377.65                                   | 40,409.40                                     | 122,787.05         | 138.96                           | 125,760.00                                           | -2,972.95                         | 38,836.07                                          |
| 1901000 | CROSS COUNTY SCHOOL DISTRICT    | 631.83    | 26.30       | 34                                    | 18                                      | 52                 | 98             | 52.9%                                 | 131.00                                   | 54,299.50                                   | 23,056.00                                     | 77,355.50          | 122.43                           | 81,744.00                                            | -4,388.50                         | 37,867.83                                          |
| 7205000 | LINCOLN SCHOOL DISTRICT         | 1,251.64  | 25.00       | 72                                    | 37                                      | 109                | 205            | 53.1%                                 | 131.00                                   | 110,695.00                                  | 58,557.00                                     | 169,252.00         | 135.22                           | 171,348.00                                           | -2,096.00                         | 49,238.55                                          |
| 5301000 | EAST END SCHOOL DISTRICT        | 615.15    | 25.00       | 36                                    | 12                                      | 48                 | 90             | 53.6%                                 | 131.00                                   | 53,830.00                                   | 21,345.00                                     | 75,175.00          | 122.21                           | 75,456.00                                            | -281.00                           | 37,220.36                                          |
| 4301000 | LONOKE SCHOOL DISTRICT          | 1,809.98  | 25.16       | 101                                   | 40                                      | 141                | 263            | 53.7%                                 | 131.00                                   | 154,318.00                                  | 63,535.00                                     | 217,853.00         | 120.36                           | 221,652.00                                           | -3,799.00                         | 42,256.93                                          |
| 3804000 | HOXIE SCHOOL DISTRICT           | 910.94    | 25.00       | 58                                    | 29                                      | 87                 | 160            | 54.4%                                 | 131.00                                   | 91,494.96                                   | 43,492.00                                     | 134,986.96         | 148.18                           | 136,764.00                                           | -1,777.04                         | 38,408.46                                          |
| 6605000 | LAVACA SCHOOL DISTRICT          | 855.58    | 25.00       | 41                                    | 26                                      | 67                 | 122            | 54.8%                                 | 131.00                                   | 60,915.00                                   | 41,526.44                                     | 102,441.44         | 119.73                           | 105,324.00                                           | -2,882.56                         | 41,240.61                                          |
| 3211000 | MIDLAND SCHOOL DISTRICT         | 531.96    | 28.00       | 35                                    | 24                                      | 59                 | 107            | 55.0%                                 | 131.00                                   | 52,531.00                                   | 34,715.00                                     | 87,246.00          | 164.01                           | 92,748.00                                            | -5,502.00                         | 50,629.87                                          |
| 4501000 | FLIPPIN SCHOOL DISTRICT         | 799.37    | 30.80       | 46                                    | 32                                      | 78                 | 142            | 55.0%                                 | 131.00                                   | 72,443.00                                   | 49,780.00                                     | 122,223.00         | 152.90                           | 122,616.00                                           | -393.00                           | 41,572.77                                          |
| 7105000 | SOUTH SIDE SCH DIST(VANBUREN)   | 509.31    | 26.70       | 34                                    | 18                                      | 52                 | 94             | 55.1%                                 | 131.00                                   | 49,649.00                                   | 30,654.00                                     | 80,303.00          | 157.67                           | 81,744.00                                            | -1,441.00                         | 39,690.74                                          |
| 3810000 | LAWRENCE COUNTY SCHOOL DISTRICT | 1,118.66  | 27.50       | 75                                    | 27                                      | 102                | 185            | 55.1%                                 | 131.00                                   | 116,459.00                                  | 39,300.00                                     | 155,759.00         | 139.24                           | 160,344.00                                           | -4,585.00                         | 40,309.87                                          |
| 7503000 | DANVILLE SCHOOL DISTRICT        | 888.49    | 25.00       | 45                                    | 32                                      | 77                 | 139            | 55.2%                                 | 131.00                                   | 71,395.00                                   | 47,934.00                                     | 119,329.00         | 134.31                           | 121,044.00                                           | -1,715.00                         | 39,794.90                                          |
| 1611000 | NETTLETON SCHOOL DISTRICT       | 3,115.34  | 26.00       | 183                                   | 112                                     | 295                | 534            | 55.2%                                 | 131.00                                   | 287,997.50                                  | 160,344.00                                    | 448,341.50         | 143.91                           | 463,740.00                                           | -15,398.50                        | 43,378.75                                          |
| 4304000 | CABOT SCHOOL DISTRICT           | 10,048.61 | 25.00       | 482                                   | 246                                     | 728                | 1,316          | 55.3%                                 | 131.00                                   | 741,067.00                                  | 373,808.50                                    | 1,114,875.50       | 110.95                           | 1,144,416.00                                         | -29,540.50                        | 51,012.53                                          |
| 1601000 | BAY SCHOOL DISTRICT             | 567.92    | 25.00       | 32                                    | 11                                      | 43                 | 78             | 55.4%                                 | 131.00                                   | 50,107.50                                   | 15,084.72                                     | 65,192.22          | 114.79                           | 67,596.00                                            | -2,403.78                         | 37,275.53                                          |
| 1003000 | GURDON SCHOOL DISTRICT          | 763.93    | 25.00       | 40                                    | 32                                      | 72                 | 129            | 55.8%                                 | 131.00                                   | 62,487.00                                   | 49,125.00                                     | 111,612.00         | 146.10                           | 113,184.00                                           | -1,572.00                         | 43,450.98                                          |
| 1612000 | VALLEY VIEW SCHOOL DISTRICT     | 2,447.58  | 25.00       | 116                                   | 57                                      | 173                | 309            | 55.9%                                 | 131.00                                   | 181,042.00                                  | 82,923.00                                     | 263,965.00         | 107.85                           | 271,956.00                                           | -7,991.00                         | 45,766.57                                          |
| 1704000 | MULBERRY SCHOOL DISTRICT        | 388.57    | 25.00       | 28                                    | 14                                      | 42                 | 75             | 56.2%                                 | 131.00                                   | 41,920.00                                   | 19,388.00                                     | 61,308.00          | 157.78                           | 66,024.00                                            | -4,716.00                         | 40,558.50                                          |
| 7104000 | SHIRLEY SCHOOL DISTRICT         | 434.22    | 25.00       | 29                                    | 21                                      | 50                 | 88             | 56.6%                                 | 131.00                                   | 44,147.00                                   | 28,296.00                                     | 72,443.00          | 166.83                           | 78,600.00                                            | -6,157.00                         | 39,647.80                                          |
| 4702000 | BLYTHEVILLE SCHOOL DISTRICT     | 2,755.98  | 25.00       | 181                                   | 104                                     | 285                | 502            | 56.8%                                 | 131.00                                   | 266,847.00                                  | 155,212.62                                    | 422,059.62         | 153.14                           | 448,020.00                                           | -25,960.38                        | 40,973.54                                          |
| 3302000 | MELBOURNE SCHOOL DISTRICT       | 885.05    | 25.12       | 58                                    | 21                                      | 79                 | 139            | 56.9%                                 | 131.00                                   | 89,342.00                                   | 36,025.00                                     | 125,367.00         | 141.65                           | 124,188.00                                           | 1,179.00                          | 40,753.60                                          |
| 4801000 | BRINKLEY SCHOOL DISTRICT        | 649.21    | 25.00       | 48                                    | 24                                      | 72                 | 126            | 57.1%                                 | 131.00                                   | 94,916.56                                   | 44,640.73                                     | 139,557.29         | 214.96                           | 113,184.00                                           | 26,373.29                         | 38,787.46                                          |
| 5404000 | MARVELL SCHOOL DISTRICT         | 417.44    | 25.00       | 57                                    | 16                                      | 73                 | 126            | 57.9%                                 | 131.00                                   | 86,239.50                                   | 27,313.50                                     | 113,553.00         | 272.02                           | 114,756.00                                           | -1,203.00                         | 48,142.01                                          |

Participation Rate Grouped by Per Member Per Month Contribution

| 2       | 3                              | 4         | 5           | 6                                     | 7                                       | 8                  | 9              | 10                                    | 11                                       | 12                                          | 13                                            | 14                 | 15                               | 16                                                   | 17                                | 18                                                 |
|---------|--------------------------------|-----------|-------------|---------------------------------------|-----------------------------------------|--------------------|----------------|---------------------------------------|------------------------------------------|---------------------------------------------|-----------------------------------------------|--------------------|----------------------------------|------------------------------------------------------|-----------------------------------|----------------------------------------------------|
| LEA     | FY 2011/2012 - Districts       | 3 QTR ADM | M & O Mills | PSE Health Ins. Participants Licensed | PSE Health Ins. Participants Classified | Total Participants | Total Eligible | Percent Participation As of 10/1/2012 | Per Member Per Month (PMPM) Contribution | Health Ins. Expenditures Licensed Employees | Health Ins. Expenditures Classified Employees | Total Expenditures | Per ADM Health Ins. Expenditures | This Column calculates \$131 X 12*Total Participants | Amt Paid by Districts above \$131 | Average Salary Non-Fed Classroom FTE Actual Amount |
| 7204000 | GREENLAND SCHOOL DISTRICT      | 795.27    | 25.00       | 51                                    | 18                                      | 69                 | 119            | 58.1%                                 | 131.00                                   | 78,207.00                                   | 28,689.00                                     | 106,896.00         | 134.42                           | 108,468.00                                           | -1,572.00                         | 41,949.38                                          |
| 0504000 | OMAHA SCHOOL DISTRICT          | 421.25    | 25.00       | 34                                    | 13                                      | 47                 | 81             | 58.2%                                 | 131.00                                   | 49,780.00                                   | 20,960.00                                     | 70,740.00          | 167.93                           | 73,884.00                                            | -3,144.00                         | 36,331.45                                          |
| 5201000 | BEARDEN SCHOOL DISTRICT        | 569.21    | 25.00       | 37                                    | 19                                      | 56                 | 96             | 58.2%                                 | 131.00                                   | 56,723.00                                   | 28,427.00                                     | 85,150.00          | 149.59                           | 88,032.00                                            | -2,882.00                         | 40,350.85                                          |
| 7403000 | MCCRORY SCHOOL DISTRICT        | 644.10    | 25.00       | 38                                    | 24                                      | 62                 | 106            | 58.3%                                 | 131.00                                   | 59,343.00                                   | 34,846.00                                     | 94,189.00          | 146.23                           | 97,464.00                                            | -3,275.00                         | 44,411.61                                          |
| 6401000 | WALDRON SCHOOL DISTRICT        | 1,605.89  | 25.00       | 103                                   | 46                                      | 149                | 256            | 58.3%                                 | 131.00                                   | 155,235.00                                  | 69,823.00                                     | 225,058.00         | 140.15                           | 234,228.00                                           | -9,170.00                         | 42,006.37                                          |
| 2303000 | GREENBRIER SCHOOL DISTRICT     | 3,156.59  | 25.00       | 149                                   | 57                                      | 206                | 348            | 59.2%                                 | 131.00                                   | 211,565.00                                  | 77,814.00                                     | 289,379.00         | 91.67                            | 323,832.00                                           | -34,453.00                        | 49,834.14                                          |
| 1703000 | MOUNTAINBURG SCHOOL DISTRICT   | 699.13    | 25.00       | 44                                    | 28                                      | 72                 | 121            | 59.5%                                 | 131.00                                   | 67,334.00                                   | 43,230.00                                     | 110,564.00         | 158.15                           | 113,184.00                                           | -2,620.00                         | 39,881.96                                          |
| 7311000 | SEARCY SCHOOL DISTRICT         | 4,099.00  | 25.00       | 199                                   | 69                                      | 268                | 447            | 59.9%                                 | 131.00                                   | 304,837.00                                  | 102,704.00                                    | 407,541.00         | 99.42                            | 421,296.00                                           | -13,755.00                        | 49,784.07                                          |
| 1408000 | EMERSON-TAYLOR SCHOOL DISTRICT | 625.73    | 29.90       | 43                                    | 18                                      | 61                 | 100            | 60.8%                                 | 131.00                                   | 66,613.50                                   | 27,051.50                                     | 93,665.00          | 149.69                           | 95,892.00                                            | -2,227.00                         | 40,402.25                                          |
| 0402000 | DECATUR SCHOOL DISTRICT        | 494.84    | 25.00       | 38                                    | 17                                      | 55                 | 90             | 60.9%                                 | 131.00                                   | 58,033.00                                   | 23,711.00                                     | 81,744.00          | 165.19                           | 86,460.00                                            | -4,716.00                         | 38,876.56                                          |
| 0505000 | VALLEY SPRINGS SCHOOL DISTRICT | 975.11    | 25.00       | 50                                    | 31                                      | 81                 | 133            | 60.9%                                 | 131.00                                   | 76,248.00                                   | 45,457.00                                     | 121,705.00         | 124.81                           | 127,332.00                                           | -5,627.00                         | 42,707.37                                          |
| 3001000 | BISMARCK SCHOOL DISTRICT       | 1,018.07  | 25.00       | 56                                    | 37                                      | 93                 | 152            | 61.0%                                 | 131.00                                   | 85,691.77                                   | 55,675.00                                     | 141,366.77         | 138.86                           | 146,196.00                                           | -4,829.23                         | 43,155.32                                          |
| 1803000 | WEST MEMPHIS SCHOOL DISTRICT   | 5,607.88  | 27.00       | 349                                   | 98                                      | 447                | 730            | 61.2%                                 | 131.00                                   | 531,205.00                                  | 151,088.94                                    | 682,293.94         | 121.67                           | 702,684.00                                           | -20,390.06                        | 50,513.11                                          |
| 3003000 | MAGNET COVE SCHOOL DIST.       | 636.98    | 25.00       | 40                                    | 16                                      | 56                 | 91             | 61.4%                                 | 131.00                                   | 60,974.66                                   | 24,628.00                                     | 85,602.66          | 134.39                           | 88,032.00                                            | -2,429.34                         | 48,406.01                                          |
| 1402000 | MAGNOLIA SCHOOL DISTRICT       | 2,717.34  | 25.00       | 159                                   | 73                                      | 232                | 378            | 61.4%                                 | 131.00                                   | 248,114.00                                  | 103,359.00                                    | 351,473.00         | 129.34                           | 364,704.00                                           | -13,231.00                        | 47,216.50                                          |
| 6201000 | FORREST CITY SCHOOL DISTRICT   | 3,097.35  | 25.00       | 224                                   | 107                                     | 331                | 539            | 61.4%                                 | 131.00                                   | 346,429.50                                  | 167,418.00                                    | 513,847.50         | 165.90                           | 520,332.00                                           | -6,484.50                         | 49,482.65                                          |
| 0701000 | HAMPTON SCHOOL DISTRICT        | 535.64    | 30.00       | 33                                    | 18                                      | 51                 | 83             | 61.5%                                 | 131.00                                   | 52,924.00                                   | 26,745.81                                     | 79,669.81          | 148.74                           | 80,172.00                                            | -502.19                           | 33,628.02                                          |
| 5303000 | PERRYVILLE SCHOOL DISTRICT     | 998.98    | 25.00       | 54                                    | 24                                      | 78                 | 127            | 61.5%                                 | 131.00                                   | 105,166.68                                  | 48,697.98                                     | 153,864.66         | 154.02                           | 122,616.00                                           | 31,248.66                         | 42,350.57                                          |
| 5006000 | PRESCOTT SCHOOL DISTRICT       | 1,045.86  | 25.00       | 61                                    | 28                                      | 89                 | 145            | 61.5%                                 | 131.00                                   | 116,117.62                                  | 66,084.52                                     | 182,202.14         | 174.21                           | 139,908.00                                           | 42,294.14                         | 39,729.66                                          |
| 7303000 | BRADFORD SCHOOL DISTRICT       | 462.59    | 25.00       | 33                                    | 22                                      | 55                 | 89             | 61.7%                                 | 131.00                                   | 50,697.00                                   | 32,435.88                                     | 83,132.88          | 179.71                           | 86,460.00                                            | -3,327.12                         | 39,676.19                                          |
| 1602000 | WESTSIDE CONS. SCH DIST(CRAIGH | 1,634.02  | 26.00       | 95                                    | 62                                      | 157                | 254            | 61.9%                                 | 131.00                                   | 144,493.00                                  | 90,914.00                                     | 235,407.00         | 144.07                           | 246,804.00                                           | -11,397.00                        | 41,751.09                                          |
| 2402000 | CHARLESTON SCHOOL DISTRICT     | 853.38    | 25.00       | 50                                    | 19                                      | 69                 | 111            | 62.0%                                 | 131.00                                   | 77,290.00                                   | 28,558.00                                     | 105,848.00         | 124.03                           | 108,468.00                                           | -2,620.00                         | 51,559.96                                          |
| 6304000 | HARMONY GROVE SCH DIST(SALINE) | 1,067.88  | 25.00       | 49                                    | 26                                      | 75                 | 120            | 62.7%                                 | 131.00                                   | 77,420.50                                   | 36,549.00                                     | 113,969.50         | 106.73                           | 117,900.00                                           | -3,930.50                         | 47,052.24                                          |
| 1202000 | HEBER SPRINGS SCHOOL DISTRICT  | 1,747.22  | 25.00       | 101                                   | 64                                      | 165                | 263            | 62.7%                                 | 131.00                                   | 155,104.00                                  | 96,940.00                                     | 252,044.00         | 144.25                           | 259,380.00                                           | -7,336.00                         | 42,586.74                                          |
| 5503000 | KIRBY SCHOOL DISTRICT          | 407.84    | 25.00       | 29                                    | 14                                      | 43                 | 68             | 62.9%                                 | 131.00                                   | 45,006.40                                   | 22,828.80                                     | 67,835.20          | 166.33                           | 67,596.00                                            | 239.20                            | 37,152.82                                          |
| 2305000 | MAYFLOWER SCHOOL DISTRICT      | 1,112.86  | 25.00       | 58                                    | 31                                      | 89                 | 141            | 63.3%                                 | 131.00                                   | 85,608.50                                   | 45,260.50                                     | 130,869.00         | 117.60                           | 139,908.00                                           | -9,039.00                         | 43,198.73                                          |
| 2304000 | GUY-PERKINS SCHOOL DISTRICT    | 403.56    | 25.00       | 32                                    | 13                                      | 45                 | 70             | 63.9%                                 | 131.00                                   | 53,146.01                                   | 21,622.78                                     | 74,768.79          | 185.27                           | 70,740.00                                            | 4,028.79                          | 41,821.81                                          |
| 2403000 | COUNTY LINE SCHOOL DISTRICT    | 448.32    | 25.00       | 31                                    | 15                                      | 46                 | 72             | 64.3%                                 | 131.00                                   | 46,112.00                                   | 22,925.00                                     | 69,037.00          | 153.99                           | 72,312.00                                            | -3,275.00                         | 42,367.51                                          |
| 1204000 | WEST SIDE SCHOOL DIST(CLEBURNE | 455.02    | 25.04       | 32                                    | 18                                      | 50                 | 78             | 64.4%                                 | 131.00                                   | 50,697.00                                   | 26,724.00                                     | 77,421.00          | 170.15                           | 78,600.00                                            | -1,179.00                         | 41,397.44                                          |
| 0403000 | GENTRY SCHOOL DISTRICT         | 1,383.16  | 28.00       | 84                                    | 47                                      | 131                | 203            | 64.4%                                 | 131.00                                   | 127,201.00                                  | 70,740.00                                     | 197,941.00         | 143.11                           | 205,932.00                                           | -7,991.00                         | 46,226.17                                          |
| 4204000 | SCRANTON SCHOOL DISTRICT       | 413.60    | 25.00       | 29                                    | 10                                      | 39                 | 60             | 64.5%                                 | 131.00                                   | 46,112.00                                   | 13,624.00                                     | 59,736.00          | 144.43                           | 61,308.00                                            | -1,572.00                         | 40,563.81                                          |
| 1002000 | ARKADELPHIA SCHOOL DISTRICT    | 1,963.77  | 25.00       | 120                                   | 66                                      | 186                | 288            | 64.5%                                 | 131.00                                   | 184,175.28                                  | 102,949.30                                    | 287,124.58         | 146.21                           | 292,392.00                                           | -5,267.42                         | 43,006.77                                          |
| 6602000 | GREENWOOD SCHOOL DISTRICT      | 3,544.57  | 25.00       | 199                                   | 76                                      | 275                | 426            | 64.5%                                 | 131.00                                   | 306,816.35                                  | 117,638.00                                    | 424,454.35         | 119.75                           | 432,300.00                                           | -7,845.65                         | 49,385.18                                          |
| 6604000 | HARTFORD SCHOOL DISTRICT       | 386.29    | 25.00       | 29                                    | 15                                      | 44                 | 68             | 64.6%                                 | 131.00                                   | 45,195.00                                   | 20,829.00                                     | 66,024.00          | 170.92                           | 69,168.00                                            | -3,144.00                         | 35,712.65                                          |

Participation Rate Grouped by Per Member Per Month Contribution

| 2       | 3                              | 4         | 5           | 6                                     | 7                                       | 8                  | 9              | 10                                    | 11                                       | 12                                          | 13                                            | 14                 | 15                               | 16                                                   | 17                                | 18                                                 |
|---------|--------------------------------|-----------|-------------|---------------------------------------|-----------------------------------------|--------------------|----------------|---------------------------------------|------------------------------------------|---------------------------------------------|-----------------------------------------------|--------------------|----------------------------------|------------------------------------------------------|-----------------------------------|----------------------------------------------------|
| LEA     | FY 2011/2012 - Districts       | 3 QTR ADM | M & O Mills | PSE Health Ins. Participants Licensed | PSE Health Ins. Participants Classified | Total Participants | Total Eligible | Percent Participation As of 10/1/2012 | Per Member Per Month (PMPM) Contribution | Health Ins. Expenditures Licensed Employees | Health Ins. Expenditures Classified Employees | Total Expenditures | Per ADM Health Ins. Expenditures | This Column calculates \$131 X 12*Total Participants | Amt Paid by Districts above \$131 | Average Salary Non-Fed Classroom FTE Actual Amount |
| 0203000 | HAMBURG SCHOOL DISTRICT        | 1,893.33  | 25.00       | 126                                   | 83                                      | 209                | 322            | 64.9%                                 | 131.00                                   | 195,976.00                                  | 125,498.00                                    | 321,474.00         | 169.79                           | 328,548.00                                           | -7,074.00                         | 41,603.50                                          |
| 3701000 | BRADLEY SCHOOL DISTRICT        | 363.64    | 29.00       | 23                                    | 15                                      | 38                 | 58             | 65.0%                                 | 131.00                                   | 52,982.99                                   | 32,212.87                                     | 85,195.86          | 234.28                           | 59,736.00                                            | 25,459.86                         | 41,379.06                                          |
| 4708000 | GOSNELL SCHOOL DISTRICT        | 1,357.55  | 30.00       | 78                                    | 43                                      | 121                | 185            | 65.3%                                 | 131.00                                   | 121,319.29                                  | 121,232.97                                    | 242,552.26         | 178.67                           | 190,212.00                                           | 52,340.26                         | 45,224.81                                          |
| 0601000 | HERMITAGE SCHOOL DISTRICT      | 456.91    | 25.00       | 33                                    | 24                                      | 57                 | 87             | 65.5%                                 | 131.00                                   | 50,959.00                                   | 39,256.69                                     | 90,215.69          | 197.45                           | 89,604.00                                            | 611.69                            | 40,448.02                                          |
| 5106000 | DEER/MT. JUDEA SCHOOL DISTRICT | 336.04    | 25.00       | 42                                    | 25                                      | 67                 | 102            | 65.6%                                 | 131.00                                   | 60,260.00                                   | 38,776.00                                     | 99,036.00          | 294.72                           | 105,324.00                                           | -6,288.00                         | 35,820.90                                          |
| 6606000 | MANSFIELD SCHOOL DISTRICT      | 890.48    | 25.00       | 58                                    | 25                                      | 83                 | 127            | 65.6%                                 | 131.00                                   | 88,995.52                                   | 37,138.50                                     | 126,134.02         | 141.65                           | 130,476.00                                           | -4,341.98                         | 43,855.77                                          |
| 2307000 | VILONIA SCHOOL DISTRICT        | 3,151.60  | 25.00       | 166                                   | 85                                      | 251                | 383            | 65.6%                                 | 131.00                                   | 256,170.50                                  | 134,208.50                                    | 390,379.00         | 123.87                           | 394,572.00                                           | -4,193.00                         | 48,991.97                                          |
| 7009000 | STRONG-HUTTIG SCHOOL DISTRICT  | 439.72    | 25.70       | 32                                    | 19                                      | 51                 | 78             | 65.8%                                 | 131.00                                   | 51,745.00                                   | 29,082.00                                     | 80,827.00          | 183.81                           | 80,172.00                                            | 655.00                            | 38,743.55                                          |
| 0101000 | DEWITT SCHOOL DISTRICT         | 1,294.03  | 25.00       | 85                                    | 40                                      | 125                | 190            | 65.9%                                 | 131.00                                   | 133,358.00                                  | 61,306.16                                     | 194,664.16         | 150.43                           | 196,500.00                                           | -1,835.84                         | 46,436.99                                          |
| 7203000 | FAYETTEVILLE SCHOOL DISTRICT   | 8,931.98  | 25.00       | 568                                   | 315                                     | 883                | 1,336          | 66.1%                                 | 131.00                                   | 817,620.40                                  | 571,923.20                                    | 1,389,543.60       | 155.57                           | 1,388,076.00                                         | 1,467.60                          | 57,261.09                                          |
| 2501000 | MAMMOTH SPRING SCHOOL DISTRICT | 475.67    | 30.00       | 30                                    | 18                                      | 48                 | 73             | 66.2%                                 | 131.00                                   | 45,457.00                                   | 26,069.00                                     | 71,526.00          | 150.37                           | 75,456.00                                            | -3,930.00                         | 38,926.64                                          |
| 7304000 | WHITE CO. CENTRAL SCHOOL DIST. | 657.40    | 25.00       | 48                                    | 22                                      | 70                 | 106            | 66.3%                                 | 131.00                                   | 71,264.00                                   | 30,785.00                                     | 102,049.00         | 155.23                           | 110,040.00                                           | -7,991.00                         | 41,512.72                                          |
| 5401000 | BARTON-LEXA SCHOOL DISTRICT    | 824.64    | 25.00       | 48                                    | 15                                      | 63                 | 94             | 66.7%                                 | 131.00                                   | 76,766.00                                   | 22,532.00                                     | 99,298.00          | 120.41                           | 99,036.00                                            | 262.00                            | 45,220.44                                          |
| 4706000 | SO. MISS. COUNTY SCHOOL DIST.  | 1,325.58  | 26.60       | 83                                    | 41                                      | 124                | 186            | 66.7%                                 | 131.00                                   | 129,301.67                                  | 67,334.00                                     | 196,635.67         | 148.34                           | 194,928.00                                           | 1,707.67                          | 40,571.40                                          |
| 1203000 | QUITMAN SCHOOL DISTRICT        | 614.02    | 26.24       | 43                                    | 17                                      | 60                 | 90             | 67.0%                                 | 131.00                                   | 66,417.00                                   | 26,593.00                                     | 93,010.00          | 151.48                           | 94,320.00                                            | -1,310.00                         | 40,574.00                                          |
| 0901000 | DERMOTT SCHOOL DISTRICT        | 404.02    | 25.00       | 41                                    | 22                                      | 63                 | 93             | 67.5%                                 | 131.00                                   | 64,714.00                                   | 32,619.00                                     | 97,333.00          | 240.91                           | 99,036.00                                            | -1,703.00                         | 44,012.22                                          |
| 3405000 | JACKSON CO. SCHOOL DISTRICT    | 799.82    | 25.00       | 58                                    | 23                                      | 81                 | 120            | 67.5%                                 | 131.00                                   | 89,080.00                                   | 37,335.00                                     | 126,415.00         | 158.05                           | 127,332.00                                           | -917.00                           | 39,833.50                                          |
| 5602000 | HARRISBURG SCHOOL DISTRICT     | 1,360.23  | *30.7       | 95                                    | 58                                      | 153                | 226            | 67.7%                                 | 131.00                                   | 191,103.08                                  | 103,946.70                                    | 295,049.78         | 216.91                           | 240,516.00                                           | 54,533.78                         | 39,474.92                                          |
| 7504000 | DARDANELLE SCHOOL DISTRICT     | 1,933.78  | 25.00       | 113                                   | 66                                      | 179                | 264            | 67.8%                                 | 131.00                                   | 174,489.00                                  | 99,756.50                                     | 274,245.50         | 141.82                           | 281,388.00                                           | -7,142.50                         | 47,178.43                                          |
| 2105000 | MCGEHEE SCHOOL DISTRICT        | 1,120.05  | 31.00       | 82                                    | 46                                      | 128                | 189            | 67.9%                                 | 131.00                                   | 136,707.57                                  | 76,707.89                                     | 213,415.46         | 190.54                           | 201,216.00                                           | 12,199.46                         | 42,770.48                                          |
| 2807000 | GREENE CO. TECH SCHOOL DIST.   | 3,385.14  | 25.00       | 210                                   | 136                                     | 346                | 510            | 67.9%                                 | 131.00                                   | 325,535.00                                  | 198,465.00                                    | 524,000.00         | 154.79                           | 543,912.00                                           | -19,912.00                        | 43,131.30                                          |
| 3704000 | LAFAYETTE COUNTY SCHOOL DISTRI | 677.89    | 26.70       | 59                                    | 29                                      | 88                 | 129            | 68.0%                                 | 131.00                                   | 90,128.00                                   | 44,016.00                                     | 134,144.00         | 197.88                           | 138,336.00                                           | -4,192.00                         | 41,318.43                                          |
| 4302000 | ENGLAND SCHOOL DISTRICT        | 753.89    | 27.00       | 51                                    | 23                                      | 74                 | 109            | 68.1%                                 | 131.00                                   | 78,993.00                                   | 33,667.00                                     | 112,660.00         | 149.44                           | 116,328.00                                           | -3,668.00                         | 43,424.81                                          |
| 6603000 | HACKETT SCHOOL DISTRICT        | 624.64    | 25.00       | 40                                    | 14                                      | 54                 | 79             | 68.2%                                 | 131.00                                   | 60,522.00                                   | 21,877.00                                     | 82,399.00          | 131.91                           | 84,888.00                                            | -2,489.00                         | 43,437.91                                          |
| 1804000 | MARION SCHOOL DISTRICT         | 4,168.47  | 25.00       | 232                                   | 119                                     | 351                | 511            | 68.7%                                 | 131.00                                   | 360,512.00                                  | 181,042.00                                    | 541,554.00         | 129.92                           | 551,772.00                                           | -10,218.00                        | 50,556.10                                          |
| 2301000 | CONWAY SCHOOL DISTRICT         | 9,394.14  | 25.00       | 537                                   | 197                                     | 734                | 1,065          | 68.9%                                 | 131.00                                   | 826,425.76                                  | 310,208.00                                    | 1,136,633.76       | 120.99                           | 1,153,848.00                                         | -17,214.24                        | 53,797.70                                          |
| 7509000 | WESTERN YELL CO. SCHOOL DIST.  | 451.66    | 25.00       | 43                                    | 20                                      | 63                 | 91             | 69.0%                                 | 131.00                                   | 67,268.50                                   | 27,772.00                                     | 95,040.50          | 210.42                           | 99,036.00                                            | -3,995.50                         | 38,614.73                                          |
| 7310000 | ROSE BUD SCHOOL DISTRICT       | 820.55    | 25.00       | 54                                    | 32                                      | 86                 | 124            | 69.2%                                 | 131.00                                   | 82,505.62                                   | 49,396.80                                     | 131,902.42         | 160.75                           | 135,192.00                                           | -3,289.58                         | 44,436.82                                          |
| 7301000 | BALD KNOB SCHOOL DISTRICT      | 1,291.78  | 25.00       | 85                                    | 49                                      | 134                | 193            | 69.5%                                 | 131.00                                   | 129,821.00                                  | 64,452.00                                     | 194,273.00         | 150.39                           | 210,648.00                                           | -16,375.00                        | 42,910.92                                          |
| 4401000 | HUNTSVILLE SCHOOL DISTRICT     | 2,273.24  | 25.00       | 143                                   | 88                                      | 231                | 332            | 69.6%                                 | 131.00                                   | 218,639.00                                  | 132,310.00                                    | 350,949.00         | 154.38                           | 363,132.00                                           | -12,183.00                        | 49,615.42                                          |
| 4202000 | MAGAZINE SCHOOL DISTRICT       | 515.17    | 25.00       | 38                                    | 23                                      | 61                 | 87             | 69.9%                                 | 131.00                                   | 59,875.10                                   | 36,278.90                                     | 96,154.00          | 186.65                           | 95,892.00                                            | 262.00                            | 40,016.12                                          |
| 3004000 | MALVERN SCHOOL DISTRICT        | 2,082.99  | 25.00       | 127                                   | 79                                      | 206                | 295            | 69.9%                                 | 131.00                                   | 195,059.00                                  | 122,747.00                                    | 317,806.00         | 152.57                           | 323,832.00                                           | -6,026.00                         | 45,059.86                                          |
| 6102000 | MAYNARD SCHOOL DISTRICT        | 470.78    | 25.20       | 36                                    | 21                                      | 57                 | 81             | 70.2%                                 | 131.00                                   | 51,483.00                                   | 29,606.00                                     | 81,089.00          | 172.24                           | 89,604.00                                            | -8,515.00                         | 39,432.35                                          |
| 1705000 | VAN BUREN SCHOOL DISTRICT      | 5,897.61  | 25.00       | 350                                   | 189                                     | 539                | 766            | 70.4%                                 | 131.00                                   | 539,982.00                                  | 291,278.50                                    | 831,260.50         | 140.95                           | 847,308.00                                           | -16,047.50                        | 47,525.17                                          |

Participation Rate Grouped by Per Member Per Month Contribution

| 2       | 3                              | 4         | 5           | 6                                     | 7                                       | 8                  | 9              | 10                                    | 11                                       | 12                                          | 13                                            | 14                 | 15                               | 16                                                   | 17                                | 18                                                 |
|---------|--------------------------------|-----------|-------------|---------------------------------------|-----------------------------------------|--------------------|----------------|---------------------------------------|------------------------------------------|---------------------------------------------|-----------------------------------------------|--------------------|----------------------------------|------------------------------------------------------|-----------------------------------|----------------------------------------------------|
| LEA     | FY 2011/2012 - Districts       | 3 QTR ADM | M & O Mills | PSE Health Ins. Participants Licensed | PSE Health Ins. Participants Classified | Total Participants | Total Eligible | Percent Participation As of 10/1/2012 | Per Member Per Month (PMPM) Contribution | Health Ins. Expenditures Licensed Employees | Health Ins. Expenditures Classified Employees | Total Expenditures | Per ADM Health Ins. Expenditures | This Column calculates \$131 X 12*Total Participants | Amt Paid by Districts above \$131 | Average Salary Non-Fed Classroom FTE Actual Amount |
| 7006000 | NORPHLET SCHOOL DISTRICT       | 413.64    | 25.00       | 36                                    | 8                                       | 44                 | 62             | 70.7%                                 | 131.00                                   | 54,496.00                                   | 13,886.00                                     | 68,382.00          | 165.32                           | 69,168.00                                            | -786.00                           | 39,155.54                                          |
| 1613000 | RIVERSIDE SCHOOL DISTRICT      | 813.24    | 25.00       | 60                                    | 31                                      | 91                 | 128            | 71.3%                                 | 131.00                                   | 93,861.50                                   | 46,505.00                                     | 140,366.50         | 172.60                           | 143,052.00                                           | -2,685.50                         | 40,660.66                                          |
| 7401000 | AUGUSTA SCHOOL DISTRICT        | 461.57    | 25.00       | 42                                    | 34                                      | 76                 | 106            | 71.7%                                 | 131.00                                   | 65,369.00                                   | 52,662.00                                     | 118,031.00         | 255.72                           | 119,472.00                                           | -1,441.00                         | 41,197.46                                          |
| 4901000 | CADDO HILLS SCHOOL DISTRICT    | 582.06    | 25.00       | 42                                    | 28                                      | 70                 | 98             | 71.7%                                 | 131.00                                   | 63,142.00                                   | 43,361.00                                     | 106,503.00         | 182.98                           | 110,040.00                                           | -3,537.00                         | 38,134.51                                          |
| 5504000 | SOUTH PIKE COUNTY SCHOOL DIST  | 738.69    | 31.50       | 56                                    | 27                                      | 83                 | 115            | 72.3%                                 | 131.00                                   | 87,246.00                                   | 37,335.00                                     | 124,581.00         | 168.65                           | 130,476.00                                           | -5,895.00                         | 41,050.86                                          |
| 2602000 | FOUNTAIN LAKE SCHOOL DISTRICT  | 1,234.03  | 27.05       | 87                                    | 41                                      | 128                | 176            | 72.6%                                 | 131.00                                   | 131,393.00                                  | 64,190.00                                     | 195,583.00         | 158.49                           | 201,216.00                                           | -5,633.00                         | 52,206.35                                          |
| 2603000 | HOT SPRINGS SCHOOL DISTRICT    | 3,635.41  | 25.00       | 288                                   | 148                                     | 436                | 596            | 73.2%                                 | 131.00                                   | 444,745.00                                  | 223,158.50                                    | 667,903.50         | 183.72                           | 685,392.00                                           | -17,488.50                        | 47,977.41                                          |
| 6804000 | HIGHLAND SCHOOL DISTRICT       | 1,574.60  | 25.00       | 99                                    | 56                                      | 155                | 209            | 74.0%                                 | 131.00                                   | 151,636.00                                  | 86,147.58                                     | 237,783.58         | 151.01                           | 243,660.00                                           | -5,876.42                         | 42,302.24                                          |
| 5102000 | JASPER SCHOOL DISTRICT         | 884.74    | 25.00       | 70                                    | 44                                      | 114                | 153            | 74.5%                                 | 131.00                                   | 98,407.60                                   | 66,941.00                                     | 165,348.60         | 186.89                           | 179,208.00                                           | -13,859.40                        | 40,870.37                                          |
| 2604000 | JESSIEVILLE SCHOOL DISTRICT    | 872.59    | 29.70       | 60                                    | 29                                      | 89                 | 119            | 74.8%                                 | 131.00                                   | 91,962.00                                   | 44,409.00                                     | 136,371.00         | 156.28                           | 139,908.00                                           | -3,537.00                         | 46,582.52                                          |
| 3806000 | SLOAN-HENDRIX SCHOOL DIST.     | 637.03    | 25.00       | 47                                    | 24                                      | 71                 | 94             | 75.8%                                 | 131.00                                   | 75,556.28                                   | 33,042.67                                     | 108,598.95         | 170.48                           | 111,612.00                                           | -3,013.05                         | 41,833.79                                          |
| 2607000 | MOUNTAIN PINE SCHOOL DISTRICT  | 559.64    | 25.00       | 42                                    | 23                                      | 65                 | 85             | 76.8%                                 | 131.00                                   | 67,128.96                                   | 33,512.16                                     | 100,641.12         | 179.83                           | 102,180.00                                           | -1,538.88                         | 38,361.75                                          |
| 3809000 | HILLCREST SCHOOL DISTRICT      | 376.92    | 25.00       | 31                                    | 16                                      | 47                 | 61             | 77.2%                                 | 131.00                                   | 48,077.00                                   | 23,449.00                                     | 71,526.00          | 189.76                           | 73,884.00                                            | -2,358.00                         | 37,938.38                                          |
| 4902000 | MOUNT IDA SCHOOL DISTRICT      | 504.91    | 25.00       | 41                                    | 21                                      | 62                 | 80             | 77.5%                                 | 131.00                                   | 63,404.00                                   | 30,392.00                                     | 93,796.00          | 185.77                           | 97,464.00                                            | -3,668.00                         | 41,776.84                                          |
|         |                                |           |             |                                       |                                         | 15,070             | 24,338         | 61.9%                                 |                                          |                                             |                                               |                    |                                  |                                                      |                                   |                                                    |
|         |                                |           |             |                                       |                                         |                    |                |                                       |                                          |                                             |                                               |                    |                                  |                                                      |                                   |                                                    |
|         |                                |           |             |                                       |                                         |                    |                |                                       |                                          |                                             |                                               |                    |                                  |                                                      |                                   |                                                    |
| 4602000 | GENOA CENTRAL SCHOOL DISTRICT  | 1,019.41  | 25.00       | 53                                    | 21                                      | 74                 | 131            | 56.4%                                 | 134.00                                   | 87,822.00                                   | 30,459.30                                     | 118,281.30         | 116.03                           | 116,328.00                                           | 1,953.30                          | 42,179.39                                          |
| 1507000 | SO. CONWAY CO. SCHOOL DISTRICT | 2,183.36  | 25.00       | 130                                   | 67                                      | 197                | 298            | 66.1%                                 | 134.00                                   | 208,186.99                                  | 103,397.94                                    | 311,584.93         | 142.71                           | 309,684.00                                           | 1,900.93                          | 43,808.23                                          |
| 2808000 | PARAGOULD SCHOOL DISTRICT      | 2,950.92  | 25.00       | 186                                   | 129                                     | 315                | 474            | 66.4%                                 | 134.00                                   | 293,327.58                                  | 198,788.40                                    | 492,115.98         | 166.77                           | 495,180.00                                           | -3,064.02                         | 44,380.51                                          |
| 2601000 | CUTTER-MORNING STAR SCH. DIST. | 598.46    | 25.00       | 41                                    | 11                                      | 52                 | 82             | 63.3%                                 | 135.00                                   | 67,129.50                                   | 19,558.80                                     | 86,688.30          | 144.85                           | 81,744.00                                            | 4,944.30                          | 39,570.02                                          |
| 5502000 | CENTERPOINT SCHOOL DISTRICT    | 985.08    | 25.00       | 59                                    | 42                                      | 101                | 143            | 70.7%                                 | 135.00                                   | 92,816.00                                   | 62,728.00                                     | 155,544.00         | 157.90                           | 158,772.00                                           | -3,228.00                         | 39,756.91                                          |
| 6505000 | OZARK MOUNTAIN SCHOOL DISTRICT | 657.40    | 25.00       | 54                                    | 44                                      | 98                 | 145            | 67.4%                                 | 136.00                                   | 85,471.00                                   | 66,532.00                                     | 152,003.00         | 231.22                           | 154,056.00                                           | -2,053.00                         | 37,954.35                                          |
| 5604000 | MARKED TREE SCHOOL DISTRICT    | 587.57    | 25.00       | 45                                    | 17                                      | 62                 | 90             | 68.6%                                 | 136.00                                   | 68,616.42                                   | 30,250.50                                     | 98,866.92          | 168.26                           | 97,464.00                                            | 1,402.92                          | 40,379.28                                          |
| 3606000 | WESTSIDE SCHOOL DIST(JOHNSON)  | 614.73    | 25.00       | 50                                    | 22                                      | 72                 | 100            | 71.7%                                 | 136.00                                   | 87,009.10                                   | 35,798.95                                     | 122,808.05         | 199.78                           | 113,184.00                                           | 9,624.05                          | 41,714.20                                          |
| 0503000 | HARRISON SCHOOL DISTRICT       | 2,749.26  | 25.00       | 151                                   | 89                                      | 240                | 397            | 60.5%                                 | 138.00                                   | 298,520.58                                  | 202,089.04                                    | 500,609.62         | 182.09                           | 377,280.00                                           | 123,329.62                        | 46,967.62                                          |
| 4603000 | FOUKE SCHOOL DISTRICT          | 1,027.22  | 25.10       | 57                                    | 31                                      | 88                 | 154            | 57.0%                                 | 139.00                                   | 93,061.00                                   | 48,052.00                                     | 141,113.00         | 137.37                           | 138,336.00                                           | 2,777.00                          | 44,895.64                                          |
| 7102000 | CLINTON SCHOOL DISTRICT        | 1,349.51  | 25.00       | 95                                    | 53                                      | 148                | 220            | 67.3%                                 | 139.00                                   | 152,993.00                                  | 85,558.90                                     | 238,551.90         | 176.77                           | 232,656.00                                           | 5,895.90                          | 40,261.80                                          |
| 7510000 | TWO RIVERS SCHOOL DISTRICT     | 844.04    | 25.00       | 61                                    | 44                                      | 105                | 155            | 67.9%                                 | 139.00                                   | 97,689.00                                   | 71,770.00                                     | 169,459.00         | 200.77                           | 165,060.00                                           | 4,399.00                          | 41,756.00                                          |
| 7206000 | PRAIRIE GROVE SCHOOL DISTRICT  | 1,755.00  | 25.00       | 102                                   | 30                                      | 132                | 216            | 61.2%                                 | 140.00                                   | 160,181.00                                  | 49,205.00                                     | 209,386.00         | 119.31                           | 207,504.00                                           | 1,882.00                          | 45,919.09                                          |
| 7302000 | BEEBE SCHOOL DISTRICT          | 3,179.14  | 25.00       | 184                                   | 83                                      | 267                | 426            | 62.7%                                 | 140.00                                   | 280,627.00                                  | 123,543.00                                    | 404,170.00         | 127.13                           | 419,724.00                                           | -15,554.00                        | 47,426.18                                          |
| 7201000 | ELKINS SCHOOL DISTRICT         | 1,157.92  | 25.00       | 66                                    | 18                                      | 84                 | 134            | 62.9%                                 | 140.00                                   | 107,532.00                                  | 30,319.10                                     | 137,851.10         | 119.05                           | 132,048.00                                           | 5,803.10                          | 43,765.87                                          |
| 5608000 | EAST POINSETT CO. SCHOOL DIST. | 711.54    | 25.00       | 58                                    | 20                                      | 78                 | 123            | 63.2%                                 | 140.00                                   | 93,582.00                                   | 33,271.00                                     | 126,853.00         | 178.28                           | 122,616.00                                           | 4,237.00                          | 41,602.15                                          |
| 0405000 | ROGERS SCHOOL DISTRICT         | 14,105.68 | 25.00       | 787                                   | 415                                     | 1,202              | 1,869          | 64.3%                                 | 140.00                                   | 1,276,436.00                                | 671,402.50                                    | 1,947,838.50       | 138.09                           | 1,889,544.00                                         | 58,294.50                         | 55,780.82                                          |
| 3105000 | NASHVILLE SCHOOL DISTRICT      | 1,944.36  | 25.00       | 123                                   | 45                                      | 168                | 255            | 65.9%                                 | 140.00                                   | 202,320.80                                  | 72,747.00                                     | 275,067.80         | 141.47                           | 264,096.00                                           | 10,971.80                         | 48,692.92                                          |

Participation Rate Grouped by Per Member Per Month Contribution

| 2       | 3                             | 4         | 5           | 6                                     | 7                                       | 8                  | 9              | 10                                    | 11                                       | 12                                          | 13                                            | 14                 | 15                               | 16                                                   | 17                                | 18                                                 |
|---------|-------------------------------|-----------|-------------|---------------------------------------|-----------------------------------------|--------------------|----------------|---------------------------------------|------------------------------------------|---------------------------------------------|-----------------------------------------------|--------------------|----------------------------------|------------------------------------------------------|-----------------------------------|----------------------------------------------------|
| LEA     | FY 2011/2012 - Districts      | 3 QTR ADM | M & O Mills | PSE Health Ins. Participants Licensed | PSE Health Ins. Participants Classified | Total Participants | Total Eligible | Percent Participation As of 10/1/2012 | Per Member Per Month (PMPM) Contribution | Health Ins. Expenditures Licensed Employees | Health Ins. Expenditures Classified Employees | Total Expenditures | Per ADM Health Ins. Expenditures | This Column calculates \$131 X 12*Total Participants | Amt Paid by Districts above \$131 | Average Salary Non-Fed Classroom FTE Actual Amount |
| 1304000 | WOODLAWN SCHOOL DISTRICT      | 554.03    | 25.00       | 35                                    | 16                                      | 51                 | 73             | 69.4%                                 | 140.00                                   | 58,304.00                                   | 26,415.00                                     | 84,719.00          | 152.91                           | 80,172.00                                            | 4,547.00                          | 42,323.10                                          |
| 0801000 | BERRYVILLE SCHOOL DISTRICT    | 1,871.84  | 25.00       | 124                                   | 63                                      | 187                | 277            | 67.4%                                 | 140.50                                   | 223,434.58                                  | 115,133.95                                    | 338,568.53         | 180.88                           | 293,964.00                                           | 44,604.53                         | 41,281.96                                          |
| 4701000 | ARMOREL SCHOOL DISTRICT       | 438.72    | 27.00       | 30                                    | 14                                      | 44                 | 77             | 56.9%                                 | 141.85                                   | 47,752.43                                   | 26,371.28                                     | 74,123.71          | 168.95                           | 69,168.00                                            | 4,955.71                          | 41,415.17                                          |
| 1608000 | JONESBORO SCHOOL DISTRICT     | 5,408.55  | 25.40       | 292                                   | 140                                     | 432                | 670            | 64.5%                                 | 142.00                                   | 455,428.11                                  | 222,760.00                                    | 678,188.11         | 125.39                           | 679,104.00                                           | -915.89                           | 45,928.48                                          |
| 1905000 | WYNNE SCHOOL DISTRICT         | 2,837.65  | 25.00       | 175                                   | 108                                     | 283                | 377            | 75.0%                                 | 142.00                                   | 293,710.00                                  | 178,297.50                                    | 472,007.50         | 166.34                           | 444,876.00                                           | 27,131.50                         | 50,580.38                                          |
| 1101000 | CORNING SCHOOL DISTRICT       | 1,035.19  | 25.00       | 74                                    | 27                                      | 101                | 174            | 58.0%                                 | 144.00                                   | 117,721.00                                  | 48,334.00                                     | 166,055.00         | 160.41                           | 158,772.00                                           | 7,283.00                          | 43,480.17                                          |
| 3403000 | NEWPORT SCHOOL DISTRICT       | 1,371.60  | 25.00       | 111                                   | 58                                      | 169                | 284            | 59.6%                                 | 144.00                                   | 184,510.52                                  | 97,689.47                                     | 282,199.99         | 205.75                           | 265,668.00                                           | 16,531.99                         | 38,444.98                                          |
| 0502000 | BERGMAN SCHOOL DISTRICT       | 1,076.37  | 25.00       | 56                                    | 33                                      | 89                 | 146            | 60.8%                                 | 144.00                                   | 91,674.00                                   | 51,563.00                                     | 143,237.00         | 133.07                           | 139,908.00                                           | 3,329.00                          | 41,974.58                                          |
| 6802000 | CAVE CITY SCHOOL DISTRICT     | 1,332.34  | 25.00       | 83                                    | 41                                      | 124                | 203            | 61.1%                                 | 144.00                                   | 141,492.00                                  | 68,157.00                                     | 209,649.00         | 157.35                           | 194,928.00                                           | 14,721.00                         | 40,681.75                                          |
| 2104000 | DUMAS SCHOOL DISTRICT         | 1,456.53  | 25.00       | 114                                   | 68                                      | 182                | 272            | 66.9%                                 | 144.00                                   | 198,112.00                                  | 108,123.00                                    | 306,235.00         | 210.25                           | 286,104.00                                           | 20,131.00                         | 40,403.89                                          |
| 4712000 | MANILA SCHOOL DISTRICT        | 994.51    | 25.00       | 62                                    | 43                                      | 105                | 156            | 67.5%                                 | 144.00                                   | 100,718.50                                  | 70,545.50                                     | 171,264.00         | 172.21                           | 165,060.00                                           | 6,204.00                          | 44,787.62                                          |
| 1201000 | CONCORD SCHOOL DISTRICT       | 469.97    | 25.00       | 34                                    | 26                                      | 60                 | 87             | 69.3%                                 | 144.00                                   | 57,981.00                                   | 42,577.00                                     | 100,558.00         | 213.97                           | 94,320.00                                            | 6,238.00                          | 38,501.92                                          |
| 0501000 | ALPENA SCHOOL DISTRICT        | 543.66    | 25.60       | 36                                    | 25                                      | 61                 | 87             | 70.2%                                 | 144.00                                   | 60,912.00                                   | 45,046.00                                     | 105,958.00         | 194.90                           | 95,892.00                                            | 10,066.00                         | 39,516.14                                          |
| 5803000 | HECTOR SCHOOL DISTRICT        | 611.28    | 25.00       | 45                                    | 26                                      | 71                 | 95             | 74.5%                                 | 144.00                                   | 74,734.50                                   | 42,962.00                                     | 117,696.50         | 192.54                           | 111,612.00                                           | 6,084.50                          | 41,536.91                                          |
| 2901000 | BLEVINS SCHOOL DISTRICT       | 530.38    | 25.00       | 42                                    | 16                                      | 58                 | 91             | 64.0%                                 | 145.00                                   | 81,876.70                                   | 36,612.36                                     | 118,489.06         | 223.40                           | 91,176.00                                            | 27,313.06                         | 41,897.97                                          |
| 2606000 | LAKESIDE SCHOOL DIST(GARLAND) | 3,066.14  | 25.00       | 163                                   | 50                                      | 213                | 303            | 70.3%                                 | 145.00                                   | 289,203.00                                  | 84,718.00                                     | 373,921.00         | 121.95                           | 334,836.00                                           | 39,085.00                         | 53,426.40                                          |
| 0407000 | PEA RIDGE SCHOOL DISTRICT     | 1,679.78  | 25.00       | 74                                    | 37                                      | 111                | 188            | 59.1%                                 | 148.32                                   | 131,687.18                                  | 64,874.78                                     | 196,561.96         | 117.02                           | 174,492.00                                           | 22,069.96                         | 46,625.37                                          |
| 5801000 | ATKINS SCHOOL DISTRICT        | 975.15    | 25.00       | 72                                    | 47                                      | 119                | 161            | 73.9%                                 | 149.00                                   | 125,885.20                                  | 79,826.60                                     | 205,711.80         | 210.95                           | 187,068.00                                           | 18,643.80                         | 42,121.78                                          |
| 5206000 | STEPHENS SCHOOL DISTRICT      | 333.54    | 25.00       | 29                                    | 18                                      | 47                 | 64             | 73.3%                                 | 149.44                                   | 51,897.85                                   | 32,397.80                                     | 84,295.65          | 252.73                           | 73,884.00                                            | 10,411.65                         | 38,145.56                                          |
|         |                               |           |             |                                       |                                         | 5,990              | 9,199          | 65.1%                                 |                                          |                                             |                                               |                    |                                  |                                                      |                                   |                                                    |
|         |                               |           |             |                                       |                                         |                    |                |                                       |                                          |                                             |                                               |                    |                                  |                                                      |                                   |                                                    |
| 7202000 | FARMINGTON SCHOOL DISTRICT    | 2,216.72  | 25.00       | 108                                   | 43                                      | 151                | 279            | 54.2%                                 | 150.00                                   | 190,050.00                                  | 74,081.00                                     | 264,131.00         | 119.15                           | 237,372.00                                           | 26,759.00                         | 47,851.22                                          |
| 4802000 | CLARENDON SCHOOL DISTRICT     | 552.28    | 25.00       | 40                                    | 19                                      | 59                 | 104            | 57.0%                                 | 150.00                                   | 69,903.60                                   | 32,548.00                                     | 102,451.60         | 185.51                           | 92,748.00                                            | 9,703.60                          | 41,598.03                                          |
| 3002000 | GLEN ROSE SCHOOL DISTRICT     | 947.36    | 25.00       | 60                                    | 22                                      | 82                 | 139            | 59.1%                                 | 150.00                                   | 106,469.86                                  | 38,282.10                                     | 144,751.96         | 152.80                           | 128,904.00                                           | 15,847.96                         | 46,581.29                                          |
| 1603000 | BROOKLAND SCHOOL DISTRICT     | 1,723.91  | 25.00       | 92                                    | 37                                      | 129                | 218            | 59.2%                                 | 150.00                                   | 164,357.20                                  | 64,566.40                                     | 228,923.60         | 132.79                           | 202,788.00                                           | 26,135.60                         | 43,397.55                                          |
| 3604000 | LAMAR SCHOOL DISTRICT         | 1,098.15  | 25.00       | 64                                    | 31                                      | 95                 | 157            | 60.5%                                 | 150.00                                   | 114,278.20                                  | 50,399.60                                     | 164,677.80         | 149.96                           | 149,340.00                                           | 15,337.80                         | 41,900.80                                          |
| 6303000 | BRYANT SCHOOL DISTRICT        | 8,233.14  | 25.00       | 399                                   | 145                                     | 544                | 883            | 61.6%                                 | 150.00                                   | 703,403.80                                  | 244,746.80                                    | 948,150.60         | 115.16                           | 855,168.00                                           | 92,982.60                         | 51,352.71                                          |
| 3510000 | WHITE HALL SCHOOL DISTRICT    | 2,995.10  | 25.00       | 154                                   | 76                                      | 230                | 368            | 62.5%                                 | 150.00                                   | 271,075.40                                  | 133,562.90                                    | 404,638.30         | 135.10                           | 361,560.00                                           | 43,078.30                         | 52,822.78                                          |
| 3102000 | DIERKS SCHOOL DISTRICT        | 512.36    | 32.00       | 42                                    | 21                                      | 63                 | 100            | 62.8%                                 | 150.00                                   | 74,571.00                                   | 35,079.00                                     | 109,650.00         | 214.01                           | 99,036.00                                            | 10,614.00                         | 40,638.40                                          |
| 0401000 | BENTONVILLE SCHOOL DISTRICT   | 14,101.99 | 25.00       | 734                                   | 309                                     | 1,043              | 1,656          | 63.0%                                 | 150.00                                   | 1,249,473.60                                | 533,839.37                                    | 1,783,312.97       | 126.46                           | 1,639,596.00                                         | 143,716.97                        | 53,347.61                                          |
| 2404000 | OZARK SCHOOL DISTRICT         | 1,870.05  | 25.00       | 106                                   | 46                                      | 152                | 238            | 63.8%                                 | 150.00                                   | 190,908.80                                  | 78,713.20                                     | 269,622.00         | 144.18                           | 238,944.00                                           | 30,678.00                         | 46,798.27                                          |
| 5903000 | HAZEN SCHOOL DISTRICT         | 650.30    | 26.43       | 51                                    | 20                                      | 71                 | 111            | 64.0%                                 | 150.00                                   | 86,335.06                                   | 37,800.00                                     | 124,135.06         | 190.89                           | 111,612.00                                           | 12,523.06                         | 38,625.57                                          |
| 4605000 | TEXARKANA SCHOOL DISTRICT     | 4,317.99  | 25.00       | 292                                   | 160                                     | 452                | 695            | 65.0%                                 | 150.00                                   | 506,800.00                                  | 277,236.81                                    | 784,036.81         | 181.57                           | 710,544.00                                           | 73,492.81                         | 33,822.75                                          |
| 4203000 | PARIS SCHOOL DISTRICT         | 1,102.92  | 25.00       | 71                                    | 46                                      | 117                | 175            | 66.7%                                 | 150.00                                   | 123,195.92                                  | 77,529.88                                     | 200,725.80         | 181.99                           | 183,924.00                                           | 16,801.80                         | 41,665.07                                          |

Participation Rate Grouped by Per Member Per Month Contribution

| 2       | 3                              | 4         | 5           | 6                                     | 7                                       | 8                  | 9              | 10                                    | 11                                       | 12                                          | 13                                            | 14                 | 15                               | 16                                                   | 17                                | 18                                                 |
|---------|--------------------------------|-----------|-------------|---------------------------------------|-----------------------------------------|--------------------|----------------|---------------------------------------|------------------------------------------|---------------------------------------------|-----------------------------------------------|--------------------|----------------------------------|------------------------------------------------------|-----------------------------------|----------------------------------------------------|
| LEA     | FY 2011/2012 - Districts       | 3 QTR ADM | M & O Mills | PSE Health Ins. Participants Licensed | PSE Health Ins. Participants Classified | Total Participants | Total Eligible | Percent Participation As of 10/1/2012 | Per Member Per Month (PMPM) Contribution | Health Ins. Expenditures Licensed Employees | Health Ins. Expenditures Classified Employees | Total Expenditures | Per ADM Health Ins. Expenditures | This Column calculates \$131 X 12*Total Participants | Amt Paid by Districts above \$131 | Average Salary Non-Fed Classroom FTE Actual Amount |
| 2903000 | HOPE SCHOOL DISTRICT           | 2,432.35  | 25.00       | 186                                   | 80                                      | 266                | 387            | 68.8%                                 | 150.00                                   | 332,731.68                                  | 142,115.56                                    | 474,847.24         | 195.22                           | 418,152.00                                           | 56,695.24                         | 40,367.25                                          |
| 0404000 | GRAVETTE SCHOOL DISTRICT       | 1,758.11  | 25.80       | 102                                   | 62                                      | 164                | 238            | 69.0%                                 | 150.00                                   | 172,736.80                                  | 99,395.60                                     | 272,132.40         | 154.79                           | 257,808.00                                           | 14,324.40                         | 49,073.26                                          |
| 0602000 | WARREN SCHOOL DISTRICT         | 1,532.64  | 25.00       | 122                                   | 70                                      | 192                | 277            | 69.3%                                 | 150.00                                   | 216,648.16                                  | 119,854.52                                    | 336,502.68         | 219.56                           | 301,824.00                                           | 34,678.68                         | 42,370.19                                          |
| 3212000 | CEDAR RIDGE SCHOOL DISTRICT    | 816.59    | 34.90       | 63                                    | 55                                      | 118                | 169            | 70.0%                                 | 150.00                                   | 108,891.80                                  | 98,992.60                                     | 207,884.40         | 254.58                           | 185,496.00                                           | 22,388.40                         | 39,947.49                                          |
| 0406000 | SILOAM SPRINGS SCHOOL DISTRICT | 3,876.87  | 25.00       | 235                                   | 124                                     | 359                | 502            | 71.5%                                 | 150.00                                   | 408,008.80                                  | 207,199.05                                    | 615,207.85         | 158.69                           | 564,348.00                                           | 50,859.85                         | 48,058.63                                          |
| 4003000 | STAR CITY SCHOOL DISTRICT      | 1,648.48  | 25.00       | 107                                   | 62                                      | 169                | 234            | 72.2%                                 | 150.00                                   | 185,461.00                                  | 108,806.10                                    | 294,267.10         | 178.51                           | 265,668.00                                           | 28,599.10                         | 46,632.08                                          |
| 4201000 | BOONEVILLE SCHOOL DISTRICT     | 1,297.91  | 25.00       | 89                                    | 51                                      | 140                | 187            | 74.7%                                 | 150.00                                   | 161,041.80                                  | 85,017.80                                     | 246,059.60         | 189.58                           | 220,080.00                                           | 25,979.60                         | 43,838.04                                          |
| 6502000 | SEARCY COUNTY SCHOOL DISTRICT  | 926.88    | 25.00       | 79                                    | 50                                      | 129                | 168            | 76.9%                                 | 150.00                                   | 133,863.80                                  | 85,537.00                                     | 219,400.80         | 236.71                           | 202,788.00                                           | 16,612.80                         | 40,256.37                                          |
| 2503000 | VIOLA SCHOOL DISTRICT          | 399.13    | 25.00       | 33                                    | 19                                      | 52                 | 66             | 78.3%                                 | 150.00                                   | 56,879.60                                   | 29,475.40                                     | 86,355.00          | 216.36                           | 81,744.00                                            | 4,611.00                          | 42,598.50                                          |
| 5706000 | OUACHITA RIVER SCHOOL DISTRICT | 697.76    | 25.00       | 56                                    | 35                                      | 91                 | 107            | 84.8%                                 | 150.00                                   | 96,750.40                                   | 61,255.60                                     | 158,006.00         | 226.45                           | 143,052.00                                           | 14,954.00                         | 40,960.70                                          |
| 2803000 | MARMADUKE SCHOOL DISTRICT      | 720.05    | 25.00       | 56                                    | 35                                      | 91                 | 100            | 90.8%                                 | 150.00                                   | 99,369.60                                   | 60,830.20                                     | 160,199.80         | 222.49                           | 143,052.00                                           | 17,147.80                         | 41,570.13                                          |
| 6103000 | POCAHONTAS SCHOOL DISTRICT     | 1,837.77  | 25.00       | 107                                   | 72                                      | 179                | 252            | 71.0%                                 | 151.00                                   | 189,764.00                                  | 124,781.40                                    | 314,545.40         | 171.16                           | 281,388.00                                           | 33,157.40                         | 44,780.75                                          |
| 4502000 | YELLVILLE-SUMMIT SCHOOL DIST.  | 787.28    | 25.00       | 58                                    | 28                                      | 86                 | 121            | 71.2%                                 | 151.00                                   | 99,422.00                                   | 48,184.37                                     | 147,606.37         | 187.49                           | 135,192.00                                           | 12,414.37                         | 44,714.95                                          |
| 2502000 | SALEM SCHOOL DISTRICT          | 731.82    | 25.00       | 46                                    | 22                                      | 68                 | 92             | 73.9%                                 | 151.00                                   | 81,369.20                                   | 38,480.20                                     | 119,849.40         | 163.77                           | 106,896.00                                           | 12,953.40                         | 44,491.23                                          |
| 7207000 | SPRINGDALE SCHOOL DISTRICT     | 19,310.15 | 25.00       | 938                                   | 441                                     | 1,379              | 2,276          | 60.6%                                 | 152.00                                   | 1,591,150.00                                | 715,030.40                                    | 2,306,180.40       | 119.43                           | 2,167,788.00                                         | 138,392.40                        | 55,068.58                                          |
| 0302000 | COTTER SCHOOL DISTRICT         | 647.34    | 25.00       | 45                                    | 22                                      | 67                 | 102            | 66.0%                                 | 152.00                                   | 79,739.20                                   | 37,804.20                                     | 117,543.40         | 181.58                           | 105,324.00                                           | 12,219.40                         | 39,839.70                                          |
| 6703000 | HORATIO SCHOOL DISTRICT        | 861.52    | 25.00       | 50                                    | 22                                      | 72                 | 144            | 50.0%                                 | 153.00                                   | 87,895.60                                   | 36,813.30                                     | 124,708.90         | 144.75                           | 113,184.00                                           | 11,524.90                         | 39,865.21                                          |
| 5707000 | COSSATOT RIVER SCHOOL DIST     | 1,118.25  | 25.00       | 80                                    | 37                                      | 117                | 206            | 56.7%                                 | 154.00                                   | 138,356.80                                  | 64,554.60                                     | 202,911.40         | 181.46                           | 183,924.00                                           | 18,987.40                         | 37,975.17                                          |
| 1104000 | PIGGOTT SCHOOL DISTRICT        | 927.30    | 25.00       | 65                                    | 41                                      | 106                | 140            | 75.9%                                 | 154.00                                   | 117,688.40                                  | 74,903.00                                     | 192,591.40         | 207.69                           | 166,632.00                                           | 25,959.40                         | 42,586.95                                          |
| 4102000 | FOREMAN SCHOOL DISTRICT        | 561.77    | 28.00       | 28                                    | 9                                       | 37                 | 93             | 40.0%                                 | 156.00                                   | 48,957.78                                   | 18,969.00                                     | 67,926.78          | 120.92                           | 58,164.00                                            | 9,762.78                          | 38,376.98                                          |
| 6701000 | DEQUEEN SCHOOL DISTRICT        | 2,355.60  | 25.00       | 145                                   | 71                                      | 216                | 347            | 62.2%                                 | 157.00                                   | 265,271.64                                  | 125,005.00                                    | 390,276.64         | 165.68                           | 339,552.00                                           | 50,724.64                         | 49,954.48                                          |
| 4713000 | OSCEOLA SCHOOL DISTRICT        | 1,266.35  | 25.00       | 94                                    | 48                                      | 142                | 228            | 62.4%                                 | 158.00                                   | 171,460.60                                  | 84,367.80                                     | 255,828.40         | 202.02                           | 223,224.00                                           | 32,604.40                         | 40,917.34                                          |
| 1305000 | CLEVELAND COUNTY SCHOOL DIST.  | 831.35    | 28.00       | 49                                    | 36                                      | 85                 | 158            | 53.9%                                 | 160.00                                   | 92,905.51                                   | 70,530.76                                     | 163,436.27         | 196.59                           | 133,620.00                                           | 29,816.27                         | 28,897.90                                          |
| 4101000 | ASHDOWN SCHOOL DISTRICT        | 1,452.29  | 25.00       | 91                                    | 46                                      | 137                | 245            | 56.0%                                 | 160.00                                   | 169,505.20                                  | 87,403.40                                     | 256,908.60         | 176.90                           | 215,364.00                                           | 41,544.60                         | 39,372.59                                          |
| 6205000 | PALESTINE-WHEATLEY SCH. DIST.  | 660.42    | 25.00       | 47                                    | 16                                      | 63                 | 105            | 60.0%                                 | 160.00                                   | 89,460.28                                   | 23,354.30                                     | 112,814.58         | 170.82                           | 99,036.00                                            | 13,778.58                         | 36,884.53                                          |
| 3502000 | DOLLARWAY SCHOOL DISTRICT      | 1,435.53  | 25.00       | 111                                   | 67                                      | 178                | 280            | 63.5%                                 | 160.00                                   | 205,247.50                                  | 120,417.70                                    | 325,665.20         | 226.86                           | 279,816.00                                           | 45,849.20                         | 42,890.28                                          |
| 0903000 | LAKE SIDE SCHOOL DIST(CHICOT)  | 1,141.93  | *26.00      | 102                                   | 49                                      | 151                | 232            | 65.1%                                 | 160.00                                   | 183,221.60                                  | 80,988.40                                     | 264,210.00         | 231.37                           | 237,372.00                                           | 26,838.00                         | 44,047.06                                          |
| 7208000 | WEST FORK SCHOOL DISTRICT      | 1,185.20  | 25.00       | 71                                    | 32                                      | 103                | 157            | 65.8%                                 | 160.00                                   | 124,576.60                                  | 58,693.60                                     | 183,270.20         | 154.63                           | 161,916.00                                           | 21,354.20                         | 46,092.37                                          |
| 2605000 | LAKE HAMILTON SCHOOL DISTRICT  | 4,291.05  | 25.00       | 224                                   | 118                                     | 342                | 1,136          | 30.1%                                 | 161.00                                   | 416,199.10                                  | 226,555.00                                    | 642,754.10         | 149.79                           | 537,624.00                                           | 105,130.10                        | 51,834.37                                          |
| 3104000 | MINERAL SPRINGS SCHOOL DIST.   | 487.13    | 25.00       | 40                                    | 17                                      | 57                 | 117            | 48.6%                                 | 161.00                                   | 83,780.03                                   | 29,986.40                                     | 113,766.43         | 233.54                           | 89,604.00                                            | 24,162.43                         | 41,026.44                                          |
| 3201000 | BATESVILLE SCHOOL DISTRICT     | 2,930.83  | 28.90       | 196                                   | 151                                     | 347                | 472            | 73.5%                                 | 161.52                                   | 379,658.49                                  | 279,520.69                                    | 659,179.18         | 224.91                           | 545,484.00                                           | 113,695.18                        | 41,208.63                                          |
| 5802000 | DOVER SCHOOL DISTRICT          | 1,364.52  | 25.00       | 77                                    | 39                                      | 116                | 204            | 56.9%                                 | 164.00                                   | 145,174.60                                  | 67,839.60                                     | 213,014.20         | 156.11                           | 182,352.00                                           | 30,662.20                         | 45,184.47                                          |
| 3301000 | CALICO ROCK SCHOOL DISTRICT    | 420.57    | 25.00       | 31                                    | 20                                      | 51                 | 77             | 66.2%                                 | 164.00                                   | 58,893.20                                   | 39,532.60                                     | 98,425.80          | 234.03                           | 80,172.00                                            | 18,253.80                         | 37,384.83                                          |
| 0304000 | NORFORK SCHOOL DISTRICT        | 445.17    | 27.00       | 29                                    | 20                                      | 49                 | 74             | 66.2%                                 | 164.00                                   | 53,100.00                                   | 40,078.00                                     | 93,178.00          | 209.31                           | 77,028.00                                            | 16,150.00                         | 41,961.91                                          |

Participation Rate Grouped by Per Member Per Month Contribution

| 2       | 3                              | 4         | 5           | 6                                     | 7                                       | 8                  | 9              | 10                                    | 11                                       | 12                                          | 13                                            | 14                 | 15                               | 16                                                   | 17                                | 18                                                 |
|---------|--------------------------------|-----------|-------------|---------------------------------------|-----------------------------------------|--------------------|----------------|---------------------------------------|------------------------------------------|---------------------------------------------|-----------------------------------------------|--------------------|----------------------------------|------------------------------------------------------|-----------------------------------|----------------------------------------------------|
| LEA     | FY 2011/2012 - Districts       | 3 QTR ADM | M & O Mills | PSE Health Ins. Participants Licensed | PSE Health Ins. Participants Classified | Total Participants | Total Eligible | Percent Participation As of 10/1/2012 | Per Member Per Month (PMPM) Contribution | Health Ins. Expenditures Licensed Employees | Health Ins. Expenditures Classified Employees | Total Expenditures | Per ADM Health Ins. Expenditures | This Column calculates \$131 X 12*Total Participants | Amt Paid by Districts above \$131 | Average Salary Non-Fed Classroom FTE Actual Amount |
| 5008000 | NEVADA SCHOOL DISTRICT         | 392.62    | 25.00       | 33                                    | 17                                      | 50                 | 63             | 79.0%                                 | 165.00                                   | 64,185.00                                   | 32,835.00                                     | 97,020.00          | 247.11                           | 78,600.00                                            | 18,420.00                         | 37,657.02                                          |
| 5804000 | POTTSVILLE SCHOOL DISTRICT     | 1,643.66  | 25.00       | 83                                    | 35                                      | 118                | 216            | 54.6%                                 | 166.00                                   | 162,804.40                                  | 60,397.20                                     | 223,201.60         | 135.80                           | 185,496.00                                           | 37,705.60                         | 44,334.16                                          |
| 5901000 | DES ARC SCHOOL DISTRICT        | 568.19    | 25.00       | 38                                    | 20                                      | 58                 | 96             | 60.5%                                 | 167.00                                   | 71,846.60                                   | 41,128.00                                     | 112,974.60         | 198.83                           | 91,176.00                                            | 21,798.60                         | 41,567.39                                          |
| 5403000 | HELENA/ W.HELENA SCHOOL DIST.  | 1,897.12  | 25.00       | 149                                   | 68                                      | 217                | 353            | 61.5%                                 | 167.00                                   | 279,974.30                                  | 137,881.49                                    | 417,855.79         | 220.26                           | 341,124.00                                           | 76,731.79                         | 40,858.00                                          |
| 0104000 | STUTT GART SCHOOL DISTRICT     | 1,780.12  | 25.00       | 127                                   | 60                                      | 187                | 271            | 69.1%                                 | 168.00                                   | 246,135.80                                  | 112,820.20                                    | 358,956.00         | 201.65                           | 293,964.00                                           | 64,992.00                         | 42,697.38                                          |
| 5205000 | HARMONY GROVE SCH DIST(OUACHIT | 1,038.42  | 25.00       | 64                                    | 32                                      | 96                 | 177            | 54.2%                                 | 170.00                                   | 130,836.00                                  | 64,834.00                                     | 195,670.00         | 188.43                           | 150,912.00                                           | 44,758.00                         | 34,632.05                                          |
| 3601000 | CLARKSVILLE SCHOOL DISTRICT    | 2,536.76  | 25.00       | 157                                   | 81                                      | 238                | 355            | 67.1%                                 | 170.00                                   | 302,875.50                                  | 155,759.16                                    | 458,634.66         | 180.80                           | 374,136.00                                           | 84,498.66                         | 48,156.27                                          |
| 1106000 | RECTOR SCHOOL DISTRICT         | 583.53    | 25.00       | 48                                    | 20                                      | 68                 | 99             | 68.8%                                 | 170.00                                   | 101,546.21                                  | 51,787.60                                     | 153,333.81         | 262.77                           | 106,896.00                                           | 46,437.81                         | 36,985.04                                          |
| 0201000 | CROSSETT SCHOOL DISTRICT       | 1,868.59  | 25.00       | 116                                   | 41                                      | 157                | 292            | 53.7%                                 | 171.00                                   | 235,168.07                                  | 78,744.20                                     | 313,912.27         | 167.99                           | 246,804.00                                           | 67,108.27                         | 39,352.01                                          |
| 2202000 | DREW CENTRAL SCHOOL DISTRICT   | 933.95    | 25.00       | 62                                    | 39                                      | 101                | 163            | 61.8%                                 | 171.00                                   | 125,162.40                                  | 77,402.20                                     | 202,564.60         | 216.89                           | 158,772.00                                           | 43,792.60                         | 41,835.45                                          |
| 2703000 | POYEN SCHOOL DISTRICT          | 543.57    | 25.00       | 31                                    | 13                                      | 44                 | 67             | 65.3%                                 | 172.00                                   | 59,834.80                                   | 24,804.80                                     | 84,639.60          | 155.71                           | 69,168.00                                            | 15,471.60                         | 46,182.04                                          |
| 6301000 | BAUXITE SCHOOL DISTRICT        | 1,520.49  | 25.00       | 83                                    | 50                                      | 133                | 177            | 75.1%                                 | 173.04                                   | 170,789.66                                  | 99,212.84                                     | 270,002.50         | 177.58                           | 209,076.00                                           | 60,926.50                         | 46,325.32                                          |
| 2203000 | MONTICELLO SCHOOL DISTRICT     | 2,087.80  | 25.00       | 123                                   | 89                                      | 212                | 332            | 63.9%                                 | 175.00                                   | 258,317.59                                  | 178,591.06                                    | 436,908.65         | 209.27                           | 333,264.00                                           | 103,644.65                        | 39,808.68                                          |
| 7001000 | EL DORADO SCHOOL DISTRICT      | 4,581.74  | 26.90       | 312                                   | 112                                     | 424                | 654            | 64.8%                                 | 176.75                                   | 628,258.60                                  | 216,381.17                                    | 844,639.77         | 184.35                           | 666,528.00                                           | 178,111.77                        | 41,533.45                                          |
| 7307000 | RIVERVIEW SCHOOL DISTRICT      | 1,343.57  | 27.22       | 77                                    | 38                                      | 115                | 183            | 62.9%                                 | 178.00                                   | 161,328.20                                  | 76,777.80                                     | 238,106.00         | 177.22                           | 180,780.00                                           | 57,326.00                         | 51,100.22                                          |
| 1701000 | ALMA SCHOOL DISTRICT           | 3,377.69  | 25.00       | 194                                   | 102                                     | 296                | 429            | 69.0%                                 | 180.00                                   | 405,000.40                                  | 196,616.40                                    | 601,616.80         | 178.11                           | 465,312.00                                           | 136,304.80                        | 47,345.42                                          |
| 0803000 | GREEN FOREST SCHOOL DISTRICT   | 1,258.33  | 25.00       | 81                                    | 51                                      | 132                | 182            | 72.7%                                 | 180.00                                   | 170,564.00                                  | 102,778.80                                    | 273,342.80         | 217.23                           | 207,504.00                                           | 65,838.80                         | 41,666.50                                          |
| 6901000 | MOUNTAIN VIEW SCHOOL DISTRICT  | 1,721.88  | 25.00       | 118                                   | 65                                      | 183                | 241            | 75.8%                                 | 181.00                                   | 238,441.20                                  | 124,619.40                                    | 363,060.60         | 210.85                           | 287,676.00                                           | 75,384.60                         | 43,506.55                                          |
| 3306000 | IZARD CO. CONS. SCHOOL DIST.   | 503.05    | 25.00       | 48                                    | 31                                      | 79                 | 97             | 81.1%                                 | 181.00                                   | 100,636.00                                  | 64,579.00                                     | 165,215.00         | 328.42                           | 124,188.00                                           | 41,027.00                         | 40,510.78                                          |
| 3209000 | SOUTHSIDE SCH DIST(INDEPENDENC | 1,531.01  | 25.00       | 106                                   | 65                                      | 171                | 210            | 81.4%                                 | 181.00                                   | 222,401.40                                  | 134,827.20                                    | 357,228.60         | 233.33                           | 268,812.00                                           | 88,416.60                         | 43,919.35                                          |
| 2705000 | SHERIDAN SCHOOL DISTRICT       | 4,120.32  | 25.00       | 198                                   | 107                                     | 305                | 513            | 59.5%                                 | 182.00                                   | 419,783.00                                  | 213,237.32                                    | 633,020.32         | 153.63                           | 479,460.00                                           | 153,560.32                        | 45,919.95                                          |
| 5805000 | RUSSELLVILLE SCHOOL DISTRICT   | 5,100.03  | 26.80       | 363                                   | 212                                     | 575                | 743            | 77.4%                                 | 197.00                                   | 906,843.81                                  | 544,667.11                                    | 1,451,510.92       | 284.61                           | 903,900.00                                           | 547,610.92                        | 47,940.90                                          |
| 5703000 | MENA SCHOOL DISTRICT           | 1,871.85  | 25.00       | 137                                   | 75                                      | 212                | 256            | 82.7%                                 | 199.00                                   | 312,642.00                                  | 178,580.80                                    | 491,222.80         | 262.43                           | 333,264.00                                           | 157,958.80                        | 44,819.64                                          |
|         |                                |           |             |                                       |                                         | 13,278             | 20,984         | 63.3%                                 |                                          |                                             |                                               |                    |                                  |                                                      |                                   |                                                    |
|         |                                |           |             |                                       |                                         |                    |                |                                       |                                          |                                             |                                               |                    |                                  |                                                      |                                   |                                                    |
| 7008000 | SMACKOVER SCHOOL DISTRICT      | 819.36    | 25.00       | 53                                    | 23                                      | 76                 | 126            | 60.3%                                 | 200.00                                   | 120,017.60                                  | 60,249.20                                     | 180,266.80         | 220.01                           | 119,472.00                                           | 60,794.80                         | 40,293.54                                          |
| 3505000 | PINE BLUFF SCHOOL DISTRICT     | 4,602.38  | 25.00       | 305                                   | 217                                     | 522                | 847            | 61.6%                                 | 200.00                                   | 692,594.50                                  | 501,171.40                                    | 1,193,765.90       | 259.38                           | 820,584.00                                           | 373,181.90                        | 47,084.68                                          |
| 7003000 | JUNCTION CITY SCHOOL DISTRICT  | 518.02    | 25.00       | 40                                    | 17                                      | 57                 | 85             | 66.7%                                 | 200.00                                   | 94,161.30                                   | 36,695.65                                     | 130,856.95         | 252.61                           | 89,604.00                                            | 41,252.95                         | 40,959.23                                          |
| 0802000 | EUREKA SPRINGS SCHOOL DISTRICT | 581.39    | 25.00       | 57                                    | 44                                      | 101                | 113            | 89.5%                                 | 216.00                                   | 140,567.76                                  | 109,828.20                                    | 250,395.96         | 430.68                           | 158,772.00                                           | 91,623.96                         | 46,020.23                                          |
| 3509000 | WATSON CHAPEL SCHOOL DISTRICT  | 3,016.02  | 26.10       | 182                                   | 106                                     | 288                | 381            | 75.6%                                 | 225.00                                   | 476,525.28                                  | 286,942.72                                    | 763,468.00         | 253.14                           | 452,736.00                                           | 310,732.00                        | 47,872.87                                          |
| 6302000 | BENTON SCHOOL DISTRICT         | 4,609.29  | 25.00       | 283                                   | 121                                     | 404                | 501            | 80.7%                                 | 229.76                                   | 757,015.24                                  | 325,162.08                                    | 1,082,177.32       | 234.78                           | 635,088.00                                           | 447,089.32                        | 49,061.07                                          |
| 0303000 | MOUNTAIN HOME SCHOOL DISTRICT  | 4,021.94  | 25.29       | 249                                   | 155                                     | 404                | 510            | 79.2%                                 | 230.00                                   | 675,872.06                                  | 418,784.14                                    | 1,094,656.20       | 272.17                           | 635,088.00                                           | 459,568.20                        | 45,941.66                                          |
| 2906000 | SPRING HILL SCHOOL DISTRICT    | 571.15    | 25.00       | 36                                    | 13                                      | 49                 | 67             | 72.7%                                 | 231.00                                   | 96,871.93                                   | 36,418.32                                     | 133,290.25         | 233.37                           | 77,028.00                                            | 56,262.25                         | 43,818.11                                          |
| 6601000 | FORT SMITH SCHOOL DISTRICT     | 13,778.44 | 25.00       | 1,017                                 | 583                                     | 1,600              | 1,882          | 85.0%                                 | 244.78                                   | 2,649,795.30                                | 1,477,430.00                                  | 4,127,225.30       | 299.54                           | 2,515,200.00                                         | 1,612,025.30                      | 52,363.29                                          |
| 3904000 | LEE COUNTY SCHOOL DISTRICT     | 953.86    | 25.00       | 93                                    | 73                                      | 166                | 212            | 78.2%                                 | 250.00                                   | 337,853.77                                  | 218,368.30                                    | 556,222.07         | 583.13                           | 260,952.00                                           | 295,270.07                        | 37,258.64                                          |

Participation Rate Grouped by Per Member Per Month Contribution

| 2                                                                                                                         | 3                              | 4         | 5           | 6                                     | 7                                       | 8                  | 9              | 10                                    | 11                                       | 12                                          | 13                                            | 14                 | 15                               | 16                                                   | 17                                | 18                                                 |
|---------------------------------------------------------------------------------------------------------------------------|--------------------------------|-----------|-------------|---------------------------------------|-----------------------------------------|--------------------|----------------|---------------------------------------|------------------------------------------|---------------------------------------------|-----------------------------------------------|--------------------|----------------------------------|------------------------------------------------------|-----------------------------------|----------------------------------------------------|
| LEA                                                                                                                       | FY 2011/2012 - Districts       | 3 QTR ADM | M & O Mills | PSE Health Ins. Participants Licensed | PSE Health Ins. Participants Classified | Total Participants | Total Eligible | Percent Participation As of 10/1/2012 | Per Member Per Month (PMPM) Contribution | Health Ins. Expenditures Licensed Employees | Health Ins. Expenditures Classified Employees | Total Expenditures | Per ADM Health Ins. Expenditures | This Column calculates \$131 X 12*Total Participants | Amt Paid by Districts above \$131 | Average Salary Non-Fed Classroom FTE Actual Amount |
| 7007000                                                                                                                   | PARKERS CHAPEL SCHOOL DIST.    | 649.87    | 25.00       | 56                                    | 16                                      | 72                 | 86             | 83.7%                                 | 263.69                                   | 164,947.32                                  | 55,946.13                                     | 220,893.45         | 339.91                           | 113,184.00                                           | 107,709.45                        | 41,802.16                                          |
| 6002000                                                                                                                   | N. LITTLE ROCK SCHOOL DISTRICT | 7,992.34  | 28.70       | 748                                   | 548                                     | 1,296              | 1,502          | 86.3%                                 | 264.78                                   | 2,349,673.45                                | 1,676,879.11                                  | 4,026,552.56       | 503.80                           | 2,037,312.00                                         | 1,989,240.56                      | 48,132.21                                          |
| 1702000                                                                                                                   | CEDARVILLE SCHOOL DISTRICT     | 892.56    | 25.00       | 59                                    | 31                                      | 90                 | 123            | 73.2%                                 | 281.00                                   | 137,858.96                                  | 66,752.24                                     | 204,611.20         | 229.24                           | 141,480.00                                           | 63,131.20                         | 39,930.18                                          |
| 6003000                                                                                                                   | PULASKI CO. SPEC. SCHOOL DIST. | 15,743.89 | 25.00       | 1,127                                 | 703                                     | 1,830              | 3,065          | 59.7%                                 | 287.00                                   | 3,881,388.00                                | 2,421,132.00                                  | 6,302,520.00       | 400.32                           | 2,876,760.00                                         | 3,425,760.00                      | 55,541.10                                          |
| 6001000                                                                                                                   | LITTLE ROCK SCHOOL DISTRICT    | 20,144.35 | 32.00       | 2,124                                 | 1,487                                   | 3,611              | 4,003          | 90.2%                                 | 301.44                                   | 7,987,952.92                                | 5,464,430.91                                  | 13,452,383.83      | 667.80                           | 5,676,492.00                                         | 7,775,891.83                      | 52,710.96                                          |
| 10,56613,50578.2%                                                                                                         |                                |           |             |                                       |                                         |                    |                |                                       |                                          |                                             |                                               |                    |                                  |                                                      |                                   |                                                    |
| 453,707.2825.6329,20815,69644,90468,34765.7%148.2559,052,085.2432,655,289.5991,707,374.83202.1370,589,088.0021,118,286.83 |                                |           |             |                                       |                                         |                    |                |                                       |                                          |                                             |                                               |                    |                                  |                                                      |                                   |                                                    |
| 170.19 (weighted average)**                                                                                               |                                |           |             |                                       |                                         |                    |                |                                       |                                          |                                             |                                               |                    |                                  |                                                      |                                   |                                                    |

\*Two districts consolidated or annexed under Act 60 of Second Extraordinary Session of 2003 have not voted a millage rate. The M&O millage rate is an average of the two districts.  
\*\* Weighted average contribution calculated by dividing Total Expenditures by total Participants divided by 12.