

# **State of Alaska Public Employees' Retirement System**

Information Required Under Governmental  
Accounting Standards Board Statement  
No. 75 as of June 30, 2023

November 2023



November 7, 2023

State of Alaska  
The Alaska Retirement Management Board  
The Department of Revenue, Treasury Division  
The Department of Administration, Division of Retirement and Benefits  
P.O. Box 110203  
Juneau, AK 99811-0203

### **GASB 75 Report as of June 30, 2023 for June 30, 2024 Reporting – PERS**

Dear Members of The Alaska Retirement Management Board, The Department of Revenue, and The Department of Administration:

We have prepared the required accounting information for Governmental Accounting Standards Board (GASB) Statement No. 75 (GASB 75) for the State of Alaska Public Employees' Retirement System (PERS) for June 30, 2024 reporting based on a measurement date of June 30, 2023. Please refer to the GASB 74 report dated September 26, 2023 for any supplemental information or documentation.

This report covers the postretirement healthcare (OPEB) portion of PERS. The pension portion of PERS will be addressed in a separate report prepared in accordance with GASB Statement No. 68.

We certify that the information contained in this report has been prepared in accordance with generally accepted actuarial principles and practices. To the best of our knowledge, the information fairly presents the actuarial position of PERS in accordance with the requirements of GASB 75 as of the June 30, 2023 measurement date.

The Alaska Retirement Management Board (Board) and staff of the State of Alaska and its auditors may use this report for the review of the operation of PERS. The report may also be used in the preparation of State of Alaska's and participating employers' audited financial statements. Use of this report for any other purpose or by anyone other than the Board, the staff of the State of Alaska or its auditors may not be appropriate and may result in mistaken conclusions due to failure to understand applicable assumptions, methodologies, or inapplicability of the report for that purpose. Because of the risk of misinterpretation of actuarial results, Buck recommends requesting its advanced review of any statement to be based on information contained in this report. Buck will accept no liability for any such statement made without its prior review.

Future actuarial measurements may differ significantly from current measurements due to plan experience differing from that anticipated by the actuarial assumptions, changes in assumptions, changes expected as part of the natural operation of the methodology used for these measurements, and changes in plan provisions or applicable law. In particular, retiree group benefits models necessarily rely on the use of approximations and estimates and are sensitive to changes in these approximations and estimates. Small variations in these approximations and estimates may lead to significant changes in actuarial measurements. An analysis of the potential range of such future differences is beyond the scope of this report, except for the GASB 75 required disclosure of the sensitivity of net OPEB liability to changes in the discount rate and to changes in the healthcare cost trend rates.

In preparing the actuarial results, we have relied upon information provided by the State of Alaska staff regarding PERS plan provisions, participants, assets, contributions, and other matters used in the June 30,

2022 actuarial valuation of PERS. Although we did not audit the data, we reviewed the data for reasonableness and consistency with the prior year's information. The accuracy of the results presented herein is dependent on the accuracy of the data. We also reflected the information contained in the June 30, 2023 asset statements that were provided to us by staff of the State of Alaska on September 10, 2023.

The information in this report was prepared based on the actuarial assumptions and methods used in the June 30, 2022 actuarial valuation of PERS, except as noted herein. We rolled forward the liabilities from June 30, 2022 to the June 30, 2023 measurement date, as GASB 75 permits. In our opinion, the actuarial assumptions used are appropriate for purposes of the valuation and are reasonably related to the experience of PERS and to reasonable long-term expectations.

Where presented, the "net OPEB liability" and "plan fiduciary net position as a percentage of the total OPEB liability" are measured on a market value of assets basis. These items presented may be appropriate for GASB 75 reporting but make no assessment regarding the cost to settle (i.e., purchase annuities) to cover any portion of the plan's liabilities.

Actuarial Standards of Practice No. 27 (ASOP 27) and No. 35 (ASOP 35) require the actuary to disclose the information and analysis used to support the actuary's determination that the assumptions selected by the plan sponsor do not significantly conflict with those that, in the actuary's professional judgment, are reasonable for the purpose of the measurement. Buck provides advice on reasonable assumptions when performing periodic experience studies. The Board selects the assumptions used, and the signing actuaries review the assumptions annually through discussions with the Board staff and analysis of actuarial experience.

In the case of the Board's selected expected return on assets, the signing actuaries have used economic information provided by Buck's Investment Consulting and Financial Risk Management practices. Buck's Capital Market Assumptions provide relevant expected returns, standard deviations, and correlations. Projected returns are then developed for the portfolio using the GEMS<sup>®</sup> Economic Scenario Generator from Conning & Company. This sophisticated model uses a multifactor approach to create internally consistent, realistic economic scenarios for all asset classes that reflect the current economic environment as a starting point. Equity returns include stochastic volatility with jumps to reflect extreme, infrequent events. However, such scenarios do not typically impact the 5<sup>th</sup> through 95<sup>th</sup> percentiles. Corporate bond yields are generated by adding credit spreads to the corresponding zero-coupon Treasury yields. The credit spread is driven by several factors, including equity returns, and also contains a shock process to allow the model to generate scenarios like the 2008 Financial Crisis. GEMS<sup>®</sup> does not, however, model specific risks such as war, pandemics, political risks, severe economic dislocations occurring with greater frequency or severity than predicted by the model, or the risk that relationships among macroeconomic variables may differ from those of the past. From these scenarios, a probabilistic model of expected returns is created, reflecting the duration of investment and the approximate allocation of assets in the portfolio to various asset classes. Under current calibrations, GEMS<sup>®</sup> will tend to show higher expected returns for longer durations and a greater divergence between arithmetic and geometric average returns at higher standard deviations of portfolio return.

Based on the actuaries' analysis, including consistency with other assumptions used in the valuation, the percentiles generated by the GEMS<sup>®</sup> model described above, and review of actuarial gain/loss analysis, the signing actuaries believe the assumptions, in their professional judgment, do not significantly conflict with what are reasonable for the purpose of the measurement.

Actuarial Standard of Practice No. 56 (ASOP 56) provides guidance to actuaries performing actuarial services that involve designing, developing, selecting, modifying, using, reviewing, or evaluating models. In addition to the GEMS<sup>®</sup> model disclosed above, Buck uses third-party software to perform annual actuarial valuations and projections. The model is intended to calculate the liabilities associated with the provisions of the plan using

data and assumptions as of the measurement date under the accounting rules specified in this report. The output from the third-party vendor software is used as input to an internally developed model that applies applicable accounting rules to the derived liabilities and other inputs, such as plan assets and contributions, to generate many of the exhibits found in this report. Buck has an extensive review process in which the results of the liability calculations are checked using detailed sample life output, changes from year to year are summarized by source, and significant deviations from expectations are investigated. Other accounting outputs and the internal model are similarly reviewed in detail and at a higher level for accuracy, reasonability, and consistency with prior results. Buck also reviews the third-party model when significant changes are made to the software. This review is performed by experts within Buck who are familiar with applicable accounting rules, as well as the manner in which the model generates its output. If significant changes are made to the internal model, extra checking and review are completed. Significant changes to the internal model that are applicable to multiple clients are generally developed, checked, and reviewed by multiple experts within Buck who are familiar with the details of the required changes.

Additional models used in valuing health benefits are described later in the report.

The potential impact of the ongoing COVID-19 pandemic on costs and liabilities was considered and an adjustment was made in setting the medical per capita claims cost assumption. FY21 medical claims were adjusted for a COVID-19 related decline in those claims during the fiscal year. FY22 medical claims were not adjusted. A more detailed explanation on these adjustments is shown in Section 2.

This report was prepared under our supervision and in accordance with all applicable Actuarial Standards of Practice. David Kershner is a Fellow of the Society of Actuaries, an Enrolled Actuary, a Member of the American Academy of Actuaries, and a Fellow of the Conference of Consulting Actuaries. Robert Besenhofer is an Associate of the Society of Actuaries, a Member of the American Academy of Actuaries, and a Fellow of the Conference of Consulting Actuaries. Christian Hershey is an Associate of the Society of Actuaries and a Member of the American Academy of Actuaries. We meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinions contained herein.

We are available to discuss this report with you at your convenience. David can be reached at 602-803-6174, Robert can be reached at 312-399-9339, and Christian can be reached at 717-308-8981.

Respectfully submitted,



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<sup>1</sup> Through FY2039

## Section 1: GASB 75 Information

### OPEB Expense

Measurement Date	June 30, 2023	June 30, 2022
Reporting Date	June 30, 2024	June 30, 2023
Service cost	\$ 58,773,000	\$ 73,661,000
Interest cost	488,658,000	523,712,000
Expected return on assets	(626,904,000)	(709,876,000)
Current period effect of benefit changes	0	(63,712,000)
Current period difference between expected and actual experience	23,886,667	(46,421,538)
Current period effect of changes in assumptions	(211,711,667)	(300,981,538)
Current period difference between projected and actual investment earnings	(6,411,800)	257,712,000
Member contributions	0	0
Administrative expenses	4,955,000	2,776,000
Service purchases and plan transfers	0	0
Current period recognition of prior years' deferred outflows of resources	327,154,761	69,442,761
Current period recognition of prior years' deferred inflows of resources	(450,122,923)	(474,555,959)
Other additions less other deductions	<u>(390,000)</u>	<u>(125,000)</u>
Total	\$ (392,112,962)	\$ (668,368,274)

The employers' allocation of the OPEB expense for June 30, 2024 reporting is shown in Schedule C in the Appendix.

The difference between projected and actual investment earnings is recognized over 5 years.

The effects of changes in assumptions and differences between expected and actual experience are recognized over the average future working lifetime. This period is:

- 1.2 years as of June 30, 2022 (for the June 30, 2023 measurement date)
- 1.3 years as of June 30, 2021 (for the June 30, 2022 measurement date)

### Actuarial Assumptions

The total OPEB liability as of the June 30, 2023 measurement date was determined by an actuarial valuation as of June 30, 2022, using the actuarial assumptions outlined in Section 2. The liabilities from the June 30, 2022 valuation were rolled forward to June 30, 2023.

The actuarial assumptions used in the June 30, 2022 actuarial valuation were based on the results of an actuarial experience study for the period from July 1, 2017 to June 30, 2021. The new demographic and economic assumptions were adopted by the Board at the June 2022 meeting to better reflect expected future experience and were effective June 30, 2022.

### Actuarial Cost Method

Entry Age Normal, level percent of pay.

### Asset Valuation Method

Invested assets are reported at fair value.

### Allocation of Net OPEB Liability

The employers' allocations of net OPEB liability as of the June 30, 2022 and June 30, 2023 measurement dates are shown in Schedule A and Schedule B, respectively, in the Appendix.

### Allocation of Deferred Outflows/Inflows of Resources

The employers' allocation of deferred outflows/inflows of resources as of the June 30, 2023 measurement date is shown in Schedule C in the Appendix.

The chart below provides details of the deferred outflows/inflows as of the June 30, 2023 measurement date:

Date Created	Type	Original Amortization Period	Deferred Outflow/(Inflow) as of June 30, 2023
June 30, 2020	Asset Loss	5 years	\$ 49,042,400
June 30, 2021	Asset Gain	5 years	\$ (691,804,000)
June 30, 2022	Asset Loss	5 years	\$ 773,136,000
June 30, 2023	Liability Loss	1.2 years	\$ 4,777,333
June 30, 2023	Assumption Change	1.2 years	\$ (42,342,333)
June 30, 2023	Asset Gain	5 years	\$ (25,647,200)

### Allocation of Future Years' Recognition of Deferred Outflows/Inflows

The employers' allocation of recognition of the deferred outflows/inflows as of the June 30, 2023 measurement date for each of the next five fiscal years and thereafter is shown in Schedule D in the Appendix. These amounts include recognition of the deferred outflows/inflows from prior years.

## Allocation Methodology

Amounts for the June 30, 2022 measurement date were allocated to employers based on the present value of contributions for FY2024-FY2039, as determined by projections based on the June 30, 2021 valuation. The contributions for FY2024 reflect those adopted by the Board on September 15, 2022. For years after FY2024, all contribution rates were allocated between pension (GASB 68) and healthcare (GASB 75) based on the pension and healthcare actuarial accrued liabilities in the June 30, 2021 valuation projections.

Amounts for the June 30, 2023 measurement date were allocated to employers based on the present value of contributions for FY2025-FY2039, as determined by projections based on the June 30, 2022 valuation. The contributions for FY2025 reflect those adopted by the Board on September 14, 2023. For years after FY2025, all contribution rates were allocated between pension (GASB 68) and healthcare (GASB 75) based on the pension and healthcare actuarial accrued liabilities in the June 30, 2022 valuation projections.

## Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The table below shows the development of the net OPEB liability as of June 30, 2023 using the discount rate of 7.25%, as well as a discount rate that is one percentage point lower (6.25%) and one percentage point higher (8.25%) than the current rate (\$ in thousands).

FYE June 30, 2023	1.00% Decrease	Current	1.00% Increase
	(6.25%)	Discount Rate (7.25%)	(8.25%)
Service cost	\$ 75,685	\$ 58,773	\$ 46,094
Interest	472,190	488,658	499,809
EGWP rebates	60,209	60,209	60,209
Benefit payments	(508,527)	(508,527)	(508,527)
Net change to inflows/outflows	<u>(252,865)</u>	<u>(225,390)</u>	<u>(202,325)</u>
Net change in total OPEB liability	\$ (153,308)	\$ (126,277)	\$ (104,740)
Total OPEB liability-beginning	\$ 7,700,116	\$ 6,901,568	\$ 6,231,914
Total OPEB liability-ending (a)	\$ 7,546,808	\$ 6,775,291	\$ 6,127,174
Plan fiduciary net position-ending (b)	\$ 9,076,222	\$ 9,076,222	\$ 9,076,222
Plan's net OPEB liability (asset)-ending (a)-(b)	\$ (1,529,414)	\$ (2,300,931)	\$ (2,949,048)



### Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates

The table below shows the development of the net OPEB liability as of June 30, 2023 using the current healthcare cost trend rates, as well as trend rates that are one percentage point lower and one percentage point higher than the current rates (\$ in thousands).

<b>FYE June 30, 2023</b>	<b>1.00% Decrease</b>	<b>Current Trend Rates</b>	<b>1.00% Increase</b>
Service cost	\$ 51,550	\$ 58,773	\$ 67,793
Interest	433,873	488,658	554,110
EGWP rebates	60,209	60,209	60,209
Benefit payments	(508,527)	(508,527)	(508,527)
Net change to inflows/outflows	<u>(137,203)</u>	<u>(225,390)</u>	<u>(333,628)</u>
Net change in total OPEB liability	\$ (100,098)	\$ (126,277)	\$ (160,043)
Total OPEB liability-beginning	\$ 6,153,137	\$ 6,901,568	\$ 7,795,339
Total OPEB liability-ending (a)	\$ 6,053,039	\$ 6,775,291	\$ 7,635,296
Plan fiduciary net position-ending (b)	\$ 9,076,222	\$ 9,076,222	\$ 9,076,222
Plan's net OPEB liability (asset)-ending (a)-(b)	\$ (3,023,183)	\$ (2,300,931)	\$ (1,440,926)

## Section 2: Actuarial Assumptions and Methods<sup>1</sup>

The funding method used in this valuation was adopted by the Board in October 2006. Changes in methods were adopted by the Board in January 2019 based on the experience study for the period July 1, 2013 to June 30, 2017. The asset smoothing method used to determine valuation assets was changed effective June 30, 2014.

Benefits valued are those delineated in Alaska State statutes as of the valuation date. Changes in State statutes effective after the valuation date are not taken into consideration in setting the assumptions and methods.

### Actuarial Cost Method

Liabilities and contributions shown in the June 30, 2022 actuarial valuation report are computed using the Entry Age Normal Actuarial Cost Method, level percent of pay.

Effective June 30, 2018, the Board adopted a layered UAAL amortization method: Layer #1 equals the sum of (i) the UAAL at June 30, 2018 based on the 2017 valuation, plus (ii) the FY18 experience gain/loss. Layer #1 is amortized over the remainder of the 25-year closed period that was originally established in 2014<sup>2</sup>. Layer #2 equals the change in UAAL at June 30, 2018 due to the experience study and EGWP implementation. Layer #2 is amortized over a separate closed 25-year period starting in 2018. Future layers will be created each year based on the difference between actual and expected UAAL occurring that year, and will be amortized over separate closed 25-year periods. The UAAL amortization continues to be on a level percent of pay basis. State statutes allow the contribution rate to be determined on payroll for all members, defined benefit and defined contribution member payroll combined.

Projected postemployment healthcare benefits were determined for all active members. Cost factors designed to produce annual costs as a constant percentage of each member's expected compensation in each year from the assumed entry age to the assumed retirement age were applied to the projected benefits to determine the normal cost (the portion of the total cost of the plan allocated to the current year under the method). The normal cost is determined by summing intermediate results for active members and determining an average normal cost rate which is then related to the total payroll of active members. The actuarial accrued liability for active members (the portion of the total cost of the plan allocated to prior years under the method) was determined as the excess of the actuarial present value of projected benefits over the actuarial present value of future normal costs.

The actuarial accrued liability for retired members and their beneficiaries currently receiving benefits, terminated vested members and disabled members not yet receiving benefits was determined as the actuarial present value of the benefits expected to be paid. No future normal costs are payable for these members.

The actuarial accrued liability under this method at any point in time is the theoretical amount of the fund that would have been accumulated had annual contributions equal to the normal cost been made in prior years (it does not represent the liability for benefits accrued to the valuation date). The unfunded actuarial accrued liability is the excess of the actuarial accrued liability over the actuarial value of plan assets measured on the valuation date.

Under this method, experience gains or losses, i.e., decreases or increases in accrued liabilities attributable to deviations in experience from the actuarial assumptions, adjust the unfunded actuarial accrued liability.

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<sup>1</sup> Used to determine June 30, 2022 funding assets and liabilities, and contribution rates.

<sup>2</sup> Layer #1 is referred to as "initial amount" in Sections 1.2 and 1.3 in the 6/30/2022 actuarial valuation report.

## Valuation of Assets

The actuarial asset value was reinitialized to equal Fair Value of Assets as of June 30, 2014. Beginning in FY15, the asset valuation method recognizes 20% of the gain or loss each year, for a period of five years. All assets are valued at fair value. Assets are accounted for on an accrued basis and are taken directly from financial statements audited by KPMG LLP.

## Changes in Methods Since the Prior Valuation

There were no changes in the asset or valuation methods since the prior valuation.

## Valuation of Retiree Medical and Prescription Drug Benefits

This section outlines the detailed methodology used in the internal model developed by Buck to calculate the initial per capita claims cost rates for the PERS postemployment healthcare plan. Note that the methodology reflects the results of our annual experience rate update for the period from July 1, 2021 to June 30, 2022.

Base claims cost rates are incurred healthcare costs expressed as a rate per member per year. Ideally, claims cost rates should be derived for each significant component of cost that can be expected to require differing projection assumptions or methods (i.e., medical claims, prescription drug claims, administrative costs, etc). Separate analysis is limited by the availability and historical credibility of cost and enrollment data for each component of cost. This valuation reflects non-prescription claims separated by Medicare status, including eligibility for free Part A coverage. Prescription costs are analyzed separately as in prior valuations. Administrative costs are assumed in the final per capita claims cost rates used for valuation purposes, as described below. Analysis to date on Medicare Part A coverage is limited since Part A claim data is not available by individual, nor is this status incorporated into historical claim data.

### Benefits

Medical, prescription drug, dental, vision and audio coverage is provided through the AlaskaCare Retiree Health Plan and is available to employees of the State and subdivisions who meet retirement criteria based on the retirement plan tier in effect at their date of hire. Health plan provisions do not vary by retirement tier or age, except for Medicare coordination for those Medicare-eligible. Dental, vision and audio claims (DVA) are excluded from data analyzed for this valuation because those are retiree-pay all benefits where rates are assumed to be self-supporting. Buck relies upon rates set by a third-party for the DVA benefits. Buck reviewed historical rate-setting information and views contribution rate adjustments made are not unreasonable.

### Administration and Data Sources

The plan was administered by Wells Fargo Insurance Services (acquired by HealthSmart, in January 2012) from July 1, 2009 through December 31, 2013 and by Aetna effective January 1, 2014.

Claims incurred for the period from July 2020 through June 2022 (FY21 through FY22) were provided by the State of Alaska from reports extracted from their data warehouse, which separated claims by Medicare status. Monthly enrollment data for the same period was provided by Aetna.

Aetna also provided census information identifying Medicare Part B only participants. These participants are identified when hospital claims are denied by Medicare; Aetna then flags that participant as a Part B only participant. Buck added newly identified participants to our list of Medicare Part B only participants. Buck assumes that once identified as Part B only, that participant remains in that status until we are notified otherwise.

Aetna provided a snapshot file as of July 1, 2022 of retirees and dependents that included a coverage level indicator. The monthly enrollment data includes double coverage participants. These are participants whereby both the retiree and spouse are retirees from the State and both are reflected with Couple coverage in the enrollment. In this case, such a couple would show up as four members in the monthly enrollment (each would be both a retiree and a spouse). As a result, the snapshot census file

was used to adjust the total member counts in the monthly enrollment reports to estimate the number of unique participants enrolled in coverage. Based on the snapshot files from the last two valuations, the total member count in the monthly enrollment reports needs to be reduced by approximately 13% to account for the number of participants with double coverage.

Aetna does not provide separate experience by Medicare status in standard reporting so the special reports mentioned above from the data warehouse were used this year to obtain that information and incorporate it into the per capita rate development for each year of experience (with corresponding weights applied in the final per capita cost).

### Methodology

Buck projected historical claim data to FY23 for retirees using the following summarized steps:

1. Develop historical annual incurred claim cost rates – an analysis of medical costs was completed based on claims information and enrollment data provided by the State of Alaska and Aetna for each year in the experience period of FY21 through FY22.
  - Costs for medical services and prescriptions were analyzed separately, and separate trend rates were developed to project expected future medical and prescription costs for the valuation year (e.g. from the experience period up through FY23).
  - Because the reports provided reflected incurred claims, no additional adjustment was needed to determine incurred claims to be used in the valuation.
  - An offset for costs expected to be reimbursed by Medicare was incorporated beginning at age 65. Alaska retirees who do not have 40 quarters of Medicare-covered compensation do not qualify for Medicare Part A coverage free of charge. This is a relatively small and closed group. Medicare was applied to State employment for all employees hired after March 31, 1986. For the “no-Part A” individuals who are required to enroll in Medicare Part B, the State is the primary payer for hospital bills and other Part A services. Claim experience is not available separately for participants with both Medicare Parts A and B and those with Part B only. For Medicare Part B only participants, a lower average claims cost was applied to retirees covered by both Medicare Part A and B vs. retirees covered only by Medicare Part B based upon manual rate models that estimate the Medicare covered proportion of medical costs. To the extent that no-Part A claims can be isolated and applied strictly to the appropriate closed group, actuarial accrued liability will be more accurate.
  - Based on census data received from Aetna, less than 1% of the current retiree population was identified as having coverage only under Medicare Part B. We assume that 2% of actives hired before April 1, 1986 and current retirees who are not yet Medicare eligible will not be eligible for Medicare Part A.
  - Based upon a reconciliation of valuation census data to the snapshot eligibility files provided by Aetna as of July 1, 2021, and July 1, 2022, Buck adjusted member counts used for duplicate records where participants have double coverage; i.e. primary coverage as a retiree and secondary coverage as the covered spouse of another retiree. This is to reflect the total cost per distinct individual/member which is then applied to distinct members in the valuation census.
  - Buck understands that pharmacy claims reported do not reflect rebates. Based on actual pharmacy rebate information provided by Optum, rebates were assumed to be 16.2% of pre-Medicare, and 14.3% of Medicare prescription drug claims for FY21; and 20.1% of pre-Medicare, and 13.5% of Medicare prescription drug claims for FY22.
2. Develop estimated EGWP reimbursements – Segal provided estimated 2023 EGWP subsidies, developed with the assistance of OptumRx. These amounts are applicable only to Medicare-eligible participants.
3. Adjust for claim fluctuation, anomalous experience, etc. – explicit adjustments are often made for anticipated large claims or other anomalous experience. FY21 and FY22 experience was thoroughly reviewed to assess the impact of COVID-19 and whether an adjustment to FY21 and FY22 claims was appropriate for use in the June 30, 2022 valuation. FY21 medical per capita claims were noticeably lower than expected, so a 4% load was added to the FY21 medical claims used in the per

capita claims cost development to better reflect future expected long-term costs of the plan. FY22 medical per capita claims were reasonable when compared to pre-COVID levels, so no adjustments were made to the FY22 medical claims used in the per capita claims cost development. Total prescription drug claims experience for FY21 and FY22 was reasonable and consistent with FY19 and FY20 experience. Therefore, no adjustment was made to FY21 and FY22 prescription drug claims. Due to group size and demographics, we did not make any additional large claim adjustments. We do blend both Alaska plan-specific and national trend factors as described below. Buck compared data utilized to lag reports and quarterly plan experience presentations provided by the State and Aetna to assess accuracy and reasonableness of data.

4. Trend all data points to the projection period – project prior years’ experience forward to FY23 for retiree benefits on an incurred claim basis. Trend factors derived from historical Alaska-specific experience and national trend factors are shown in the table in item 5 below.
5. Apply credibility to prior experience – adjust prior year’s data by assigning weight to recent periods, as shown at the right of the table below. The Board approved a change in the weighting of experience periods beginning with the June 30, 2017 valuation as outlined below. Note also that for both years of prescription drugs we averaged projected plan costs using Alaska-specific trend factors and national trend factors, assigning 75% weight to Alaska-specific trends and 25% to national trends. For both years of medical we applied 100% weight to national trends because the Alaska-specific trends were impacted by COVID-19:

Alaska-Specific and National Average Weighted Trend from Experience Period to Valuation Year			
Experience Period	Medical	Prescription	Weighting Factors
FY21 to FY22	8.1% Pre-Medicare / 4.8% Medicare	8.0%	50%
FY22 to FY23	7.4% Pre-Medicare / 5.6% Medicare	9.5%	50%

Trend assumptions used for rate development are assessed annually and as additional/improved reporting becomes available, we will incorporate into rate development as appropriate.

6. Starting in 2022, prior authorization is required for certain specialty medications. There is no change to the medications that are covered by the plan. Segal provided an estimate of the impact of this change to the DB retiree health plan cost for calendar year 2022. The resulting adjustment factors for pre-Medicare prescription drug, Medicare prescription drug, and EGWP costs were applied to claims experience incurred before January 1, 2022. Additionally, starting in 2022, certain preventive benefits for pre-Medicare participants are covered by the plan. Segal provided an estimate of the impact of this change to the DB retiree health plan cost for calendar year 2022. The resulting adjustment factor for pre-Medicare medical costs was applied to claims experience incurred before January 1, 2022.
7. Develop separate administration costs – no adjustments were made for internal administrative costs. Third party retiree plan administration fees for FY23 are based upon total fees projected to 2023 by Segal based on actual FY22 fees. The annual per participant per year administrative cost rate for medical and prescription benefits is \$449.

## Healthcare Reform

Healthcare Reform legislation passed on March 23, 2010 included several provisions with potential implications for the State of Alaska Retiree Health Plan liability. Buck evaluated the impact due to these provisions.

Because the State plan is retiree-only, and was in effect at the time the legislation was enacted, not all provisions of the health reform legislation apply to the State plan. Unlimited lifetime benefits and dependent coverage to age 26 are two of these provisions. We reviewed the impact of including these provisions, but there was no decision made to adopt them, and no requirement to do so.

Because Transitional Reinsurance fees are only in effect until 2016, we excluded these for valuation purposes.

The Further Consolidated Appropriations Act, 2020 passed in December 2019 repealed several healthcare-related taxes, including the Cadillac Tax.

The Tax Cuts and Jobs Act passed in December 2017 included the elimination of the individual mandate penalty and changed the inflation measure for purposes of determining the limits for the High Cost Excise Tax to use chained CPI. It is our understanding the law does not directly impact other provisions of the ACA. While the nullification of the ACA's individual mandate penalty does not directly impact employer group health plans, it could contribute to the destabilization of the individual market and increase the number of uninsured. Such destabilization could translate to increased costs for employers. We have considered this when setting our healthcare cost trend assumptions and will continue to monitor this issue.

The Inflation Reduction Act was signed into law on August 16, 2022. The law contains several provisions that are expected to impact Alaska's Medicare prescription drug plan (EGWP), which will be considered at the next measurement date.

We have not identified any other specific provision of health care reform or its potential repeal that would be expected to have a significant impact on the measured obligation. We will continue to monitor legislative activity.

## Data

In accordance with actuarial standards, we note the following specific data sources and steps taken to value retiree medical benefits:

The Division of Retirement and Benefits provided pension valuation census data, which for people currently in receipt of healthcare benefits was supplemented by coverage data from the healthcare claims administrator (Aetna).

Certain adjustments and assumptions were made to prepare the data for valuation:

- All records provided with retiree medical coverage on the Aetna data were included in this valuation and we relied on the Aetna data as the source of medical coverage for current retirees and their dependents.
- Some records in the Aetna data were duplicates due to the double coverage (i.e. coverage as a retiree and as a spouse of another retiree) allowed under the Plan. Records were adjusted for these members so that each member was only valued once. Any additional value of the double coverage (due to coordination of benefits) is small and reflected in the per capita costs.
- Covered children included in the Aetna data were valued until age 23, unless disabled. We assumed that those dependents over 23 were only eligible and valued due to being disabled.
- For individuals included in the pension data expecting a future pension, we valued health benefits starting at the same point that the pension benefit is assumed to start.

We are not aware of any other data issues that would be expected to have a material impact on the results and there are no unresolved matters related to the data.

The chart below shows the basis of setting the per capita claims cost assumption, which includes both PERS and TRS.



Following the development of total projected costs, a distribution of per capita claims cost was developed. This was accomplished by allocating total projected costs to the population census used in the valuation. The allocation was done separately for each of prescription drugs and medical costs for the Medicare eligible and pre-Medicare populations. The allocation weights were developed using participant counts by age and assumed morbidity and aging factors. Results were tested for reasonableness based on historical trend and external benchmarks for costs paid by Medicare.

Below are the results of this analysis:

**Distribution of Per Capita Claims Cost by Age  
for the Period July 1, 2022 through June 30, 2023**

<b>Age</b>	<b>Medical and Medicare Parts A &amp; B</b>	<b>Medical and Medicare Part B Only</b>	<b>Prescription Drug</b>	<b>Medicare EGWP Subsidy</b>
45	\$ 9,585	\$ 9,585	\$ 2,382	\$ 0
50	10,844	10,844	2,829	0
55	12,270	12,270	3,369	0
60	13,882	13,882	3,532	0
65	1,625	5,363	3,907	1,309
70	1,794	5,921	4,335	1,452
75	1,981	6,537	4,810	1,611
80	2,209	7,289	4,738	1,587



## **Actuarial Assumptions**

The demographic and economic assumptions used in the June 30, 2022 valuation are described below. Unless noted otherwise, these assumptions were adopted by the Board at the June 2022 meeting based on the experience study for the period July 1, 2017 to June 30, 2021.

### **Investment Return**

7.25% per year, net of investment expenses.

### **Salary Scale**

Salary scale rates based on the 2017-2021 actual experience (see Table 1).

Inflation – 2.50% per year.

Productivity – 0.25% per year.

### **Payroll Growth**

2.75% per year (inflation + productivity).

### **Total Inflation**

Total inflation as measured by the Consumer Price Index for urban and clerical workers for Anchorage is assumed to increase 2.50% annually.

### **Mortality (Pre-Commencement)**

Mortality rates based on the 2017-2021 actual experience, to the extent the experience was statistically credible.

Employee mortality in accordance with the following tables:

- Peace Officer/Firefighters: Pub-2010 Safety Employee table, headcount-weighted, and projected with MP-2021 generational improvement.
- Others: Pub-2010 General Employee table, headcount-weighted, and projected with MP-2021 generational improvement.

Deaths are assumed to result from occupational causes 70% of the time for Peace Officer/Firefighters, and 35% of the time for Others.

### **Mortality (Post-Commencement)**

Mortality rates based on the 2017-2021 actual experience, to the extent the experience was statistically credible.

Retiree mortality in accordance with the following tables:

- Peace Officer/Firefighters: Pub-2010 Safety Retiree table, headcount-weighted, and projected with MP-2021 generational improvement.
- Others: 101% of male and 110% of female rates of the Pub-2010 General Retiree table, headcount-weighted, and projected with MP-2021 generational improvement.

Beneficiary mortality in accordance with the following tables:

- Peace Officer/Firefighters: Pub-2010 Contingent Survivor table, headcount-weighted, and projected with MP-2021 generational improvement.

- Others: 101% of male and 108% of female rates of the Pub-2010 Contingent Survivor table, headcount-weighted, and projected with MP-2021 generational improvement.

The beneficiary mortality table is applied only after the death of the original member.

### **Turnover**

Select and ultimate rates based on the 2017-2021 actual experience (see Tables 2a and 2b).

### **Disability**

No changes to the incidence rates from the prior valuation due to insufficient 2017-2021 actual experience (see Tables 3a and 3b). Disability rates cease once a member is eligible for retirement.

Post-disability mortality in accordance with the following tables:

- Peace Officer/Firefighters: Pub-2010 Safety Disabled Retiree table, headcount-weighted, and projected with MP-2021 generational improvement.
- Others: Pub-2010 Non-Safety Disabled Retiree table, headcount-weighted, and projected with MP-2021 generational improvement.

### **Retirement**

Retirement rates based on the 2017-2021 actual experience (see Tables 4a and 4b).

Deferred vested members are assumed to retire at their earliest unreduced retirement date.

### **Spouse Age Difference**

Males are assumed to be three years older than their wives. Females are assumed to be two years younger than their husbands.

### **Percent Married for Pension**

For Peace Officer/Firefighters, 85% of male members and 60% of female members are assumed to be married at termination from active service. For Others, 75% of male members and 70% of female members are assumed to be married at termination from active service.

### **Dependent Spouse Medical Coverage Election**

Applies to members who do not have double medical coverage. For Peace Officer/Firefighters, 75% of male members and 50% of female members are assumed to be married and cover a dependent spouse. For Others, 60% of male members and 50% of female members are assumed to be married and cover a dependent spouse.

### **Dependent Children**

Benefits for dependent children have been valued only for members currently covering their dependent children. These benefits are only valued through the dependent children's age 23 (unless the child is disabled).

### **Imputed Data**

Data changes from the prior year which are deemed to have an immaterial impact on liabilities and contribution rates are assumed to be correct in the current year's client data. Non-vested terminations with appropriate refund dates are assumed to have received a full refund of contributions. Active

members with missing salary and service are assumed to be terminated with status based on their vesting percentage.

### **Active Data Adjustment**

No adjustment was made to reflect participants who terminate employment before the valuation date and are subsequently rehired after the valuation date.

### **Administrative Expenses**

The Normal Cost as of June 30, 2022 was increased by \$3,818,000. This amount is based on the average of actual administrative expenses during the last two fiscal years. For projections, the percent increase was assumed to remain constant in future years.

### **Rehire Assumption**

The Normal Cost used for determining contribution rates includes a rehire assumption of 2.40% to account for anticipated rehires. This assumption was developed based on the four years of rehire loss experience through June 30, 2021. For projections, this assumption is assumed to grade to zero uniformly over a 20-year period.

### **Service**

Total credited service is provided by the State. This service is assumed to be the only service that should be used to calculate benefits. Additionally, the State provides claimed service (including Bureau of Indian Affairs Service). Claimed service is used for vesting and eligibility purposes as described in Section 3.

### **Part-Time Service**

Peace Officer/Firefighter members are assumed to be full-time employees. For Other members, part-time employees are assumed to earn 0.75 years of service per year.

### **Contribution Refunds**

5% of terminating members with vested benefits are assumed to have their contributions refunded. 100% of those with non-vested benefits are assumed to have their contributions refunded.

### **Healthcare Participation**

100% system paid of members and their spouses are assumed to elect healthcare benefits as soon as they are eligible. For Peace Officer/Firefighters, 20% of non-system paid members and their spouses are assumed to elect healthcare benefits as soon as they are eligible. For Others, 25% of non-system paid members and their spouses are assumed to elect healthcare benefits as soon as they are eligible.

### **Medicare Part B Only**

We assume that 2% of actives hired before April 1, 1986 and current retirees who are not yet Medicare eligible will not be eligible for Medicare Part A.

### Healthcare Per Capita Claims Cost

Sample claims cost rates adjusted to age 65 for FY23 medical and prescription drugs are shown below. The prescription drug costs reflect the plan change to require prior authorization for certain specialty medications. The pre-Medicare medical cost reflects the coverage of additional preventive benefits.

	Medical	Prescription Drugs
Pre-Medicare	\$ 15,706	\$ 3,712
Medicare Parts A & B	\$ 1,625	\$ 3,907
Medicare Part B Only	\$ 5,363	\$ 3,907
Medicare Part D – EGWP	N/A	\$ 1,309

Members are assumed to attain Medicare eligibility at age 65. All costs are for the 2023 fiscal year (July 1, 2022 – June 30, 2023).

The EGWP subsidy is assumed to increase in future years by the trend rates shown on the following pages. No future legislative changes or other events are anticipated to impact the EGWP subsidy. If any legislative or other changes occur in the future that impact the EGWP subsidy (which could either increase or decrease the plan's Actuarial Accrued Liability), those changes will be evaluated and quantified when they occur.

### Healthcare Morbidity

Morbidity rates (also called aging factors) are used to estimate utilization of healthcare benefits at each age to reflect the fact that healthcare utilization typically increases with age. Separate morbidity rates are used for medical and prescription drug benefits. These rates are based on the 2017-2021 actual experience.

Age	Medical	Prescription Drugs
0 - 44	2.0%	4.5%
45 - 54	2.5%	3.5%
55 - 64	2.5%	1.0%
65 - 74	2.0%	2.1%
75 - 84	2.2%	(0.3%)
85 - 94	0.5%	(2.5%)
95+	0.0%	0.0%

### Healthcare Third Party Administrator Fees

\$449 per person per year; assumed to increase at 4.5% per year.

0

## Healthcare Cost Trend

The table below shows the rate used to project the cost from the shown fiscal year to the next fiscal year. For example, 7.00% is applied to the FY23 pre-Medicare medical claims costs to get the FY24 medical claims costs.

	Medical Pre-65	Medical Post-65	Prescription Drugs / EGWP
FY23	7.00%	5.50%	7.50%
FY24	6.70%	5.50%	7.20%
FY25	6.40%	5.40%	6.90%
FY26	6.20%	5.40%	6.65%
FY27	6.05%	5.35%	6.35%
FY28	5.85%	5.35%	6.10%
FY29	5.65%	5.30%	5.80%
FY30	5.45%	5.30%	5.55%
FY31-FY38	5.30%	5.30%	5.30%
FY39	5.25%	5.25%	5.25%
FY40	5.20%	5.20%	5.20%
FY41	5.10%	5.10%	5.10%
FY42	5.05%	5.05%	5.05%
FY43	4.95%	4.95%	4.95%
FY44	4.90%	4.90%	4.90%
FY45	4.80%	4.80%	4.80%
FY46	4.75%	4.75%	4.75%
FY47	4.70%	4.70%	4.70%
FY48	4.60%	4.60%	4.60%
FY49	4.55%	4.55%	4.55%
FY50+	4.50%	4.50%	4.50%

For the June 30, 2014 valuation and later, the updated Society of Actuaries' Healthcare Cost Trend Model is used to project medical and prescription drug costs. This model estimates trend amounts that are projected out for 80 years. The model has been populated with assumptions that are specific to the State of Alaska.

## Retired Member Contributions for Medical Benefits

Currently contributions are required for PERS members who are under age 60 and have less than 30 years of service (25 for Peace Officer/Firefighter). Eligible Tier 1 members are exempt from contribution requirements. Annual FY23 contributions based on monthly rates shown below for calendar 2023 are assumed based on the coverage category for current retirees. The retiree only rate shown is used for current active and inactive members and spouses in Tier 2 or 3 who are assumed to retire prior to age 60 with less than 30 years of service and who are not disabled. For dependent children, we value 1/3 of the annual retiree contribution to estimate the per child rate based on the assumed number of children in rates where children are covered.

Coverage Category	Calendar 2023 Annual Contribution	Calendar 2023 Monthly Contribution	Calendar 2022 Monthly Contribution
Retiree Only	\$ 8,448	\$ 704	\$ 704
Retiree and Spouse	\$ 16,896	\$ 1,408	\$ 1,408
Retiree and Child(ren)	\$ 11,940	\$ 995	\$ 995
Retiree and Family	\$ 20,388	\$ 1,699	\$ 1,699
Composite	\$ 12,552	\$ 1,046	\$ 1,046

## Trend Rate for Retired Member Medical Contributions

The table below shows the rate used to project the retired member medical contributions from the shown fiscal year to the next fiscal year. For example, 4.0% is applied to the FY23 retired member medical contributions to get the FY24 retired member medical contributions.

Trend Assumptions	
FY23+	4.0%

Graded trend rates for retired member medical contributions are consistent with the rates used for the June 30, 2021 valuation. Actual FY23 retired member medical contributions are reflected in the valuation.

## Changes in Assumptions Since the Prior Valuation

Effective for the June 30, 2022 valuation, the Board adopted the changes to the demographic and economic assumptions recommended by the actuary, based on the results of an experience study performed on the plan experience from July 1, 2017 to June 30, 2021. The changes in assumptions were adopted at the June 2022 Board meeting.

Healthcare claim costs are updated annually. The amount included in the Normal Cost for administrative expenses was updated to reflect the most recent two years of actual administrative expenses paid from plan assets.

**Table 1: Salary Scales**

<b>Peace Officer / Firefighter</b>		<b>Others</b>	
<b>Years of Service</b>	<b>Percent Increase</b>	<b>Years of Service</b>	<b>Percent Increase</b>
< 1	8.50%	< 1	6.75%
1	7.75%	1	6.00%
2	7.25%	2	5.50%
3	7.00%	3	5.00%
4	6.75%	4	4.75%
5	6.25%	5	4.25%
6	5.75%	6	4.05%
7	5.50%	7	3.95%
8	5.25%	8	3.75%
9	5.05%	9	3.55%
10	4.95%	10	3.45%
11	4.85%	11	3.25%
12	4.75%	12	3.10%
13	4.65%	13	3.05%
14	4.55%	14	3.00%
15	4.45%	15	2.95%
16	4.35%	16	2.90%
17	4.25%	17+	2.85%
18	4.05%		
19	4.05%		
20+	3.85%		

**Table 2a: Turnover Rates for Peace Officer / Firefighter**

**Select Rates during the First 5 Years of Employment**

<b>Years of Service</b>	<b>Male</b>	<b>Female</b>
< 1	15.00%	15.00%
1	12.00%	8.00%
2	7.20%	6.40%
3	5.67%	5.60%
4	6.48%	7.20%

**Ultimate Rates after the First 5 Years of Employment**

<b>Age</b>	<b>Male</b>	<b>Female</b>
< 30	2.40%	5.80%
30 - 34	2.00%	5.10%
35 - 39	1.60%	3.00%
40 - 44	1.30%	3.00%
45 - 49	1.50%	2.90%
50 - 54	3.00%	5.00%
55+	2.25%	1.80%



**Table 2b: Turnover Rates for Others**

**Select Rates during the First 5 Years of Employment**

<b>Hire Age Under 35</b>			<b>Hire Age Over 35</b>		
<b>Years of Service</b>	<b>Male</b>	<b>Female</b>	<b>Years of Service</b>	<b>Male</b>	<b>Female</b>
< 1	29.00%	29.00%	< 1	20.00%	20.00%
1	16.25%	20.00%	1	12.00%	15.00%
2	13.00%	16.00%	2	10.00%	12.50%
3	10.40%	12.80%	3	8.50%	10.00%
4	8.45%	10.40%	4	8.50%	9.00%

**Ultimate Rates after the First 5 Years of Employment**

<b>Age</b>	<b>Male</b>	<b>Female</b>
< 30	7.80%	8.20%
30 - 34	7.00%	7.10%
35 - 39	5.70%	5.50%
40 - 44	4.50%	5.20%
45 - 49	4.20%	4.40%
50 - 54	3.60%	4.70%
55+	2.90%	4.90%

**Table 3a: Disability Rates for Peace Officer / Firefighter**

Age	Male	Female	Age	Male	Female
< 23	0.0179%	0.0112%	46	0.1247%	0.0780%
23	0.0244%	0.0153%	47	0.1337%	0.0836%
24	0.0310%	0.0194%	48	0.1462%	0.0914%
25	0.0374%	0.0234%	49	0.1588%	0.0993%
26	0.0440%	0.0275%	50	0.1714%	0.1071%
27	0.0505%	0.0316%	51	0.1839%	0.1150%
28	0.0526%	0.0329%	52	0.1965%	0.1228%
29	0.0548%	0.0343%	53	0.2294%	0.1434%
30	0.0570%	0.0356%	54	0.2624%	0.1640%
31	0.0591%	0.0370%	55	0.2954%	0.1846%
32	0.0612%	0.0383%	56	0.3283%	0.2052%
33	0.0634%	0.0397%	57	0.3613%	0.2258%
34	0.0657%	0.0411%	58	0.4112%	0.2570%
35	0.0679%	0.0425%	59	0.4611%	0.2882%
36	0.0702%	0.0439%	60	0.5110%	0.3194%
37	0.0724%	0.0453%	61	0.5610%	0.3506%
38	0.0757%	0.0473%	62	0.6109%	0.3818%
39	0.0789%	0.0493%	63	0.6109%	0.3818%
40	0.0822%	0.0514%	64	0.6109%	0.3818%
41	0.0854%	0.0534%	65	0.6109%	0.3818%
42	0.0886%	0.0554%	66	0.6109%	0.3818%
43	0.0977%	0.0611%	67	0.6109%	0.3818%
44	0.1066%	0.0667%	68	0.4073%	0.2546%
45	0.1157%	0.0723%	69	0.2036%	0.1273%
			70+	0.2036%	0.1273%

**Table 3b: Disability Rates for Others**

Age	Male	Female	Age	Male	Female
< 23	0.0327%	0.0376%	46	0.1125%	0.1154%
23	0.0360%	0.0400%	47	0.1208%	0.1236%
24	0.0392%	0.0424%	48	0.1329%	0.1360%
25	0.0425%	0.0448%	49	0.1451%	0.1484%
26	0.0456%	0.0472%	50	0.1572%	0.1608%
27	0.0489%	0.0496%	51	0.1694%	0.1734%
28	0.0501%	0.0510%	52	0.1815%	0.1858%
29	0.0513%	0.0524%	53	0.2132%	0.2168%
30	0.0524%	0.0538%	54	0.2450%	0.2478%
31	0.0536%	0.0554%	55	0.2766%	0.2788%
32	0.0548%	0.0568%	56	0.3084%	0.3098%
33	0.0566%	0.0586%	57	0.3401%	0.3408%
34	0.0584%	0.0606%	58	0.4068%	0.4096%
35	0.0602%	0.0624%	59	0.4736%	0.4784%
36	0.0620%	0.0644%	60	0.5405%	0.5470%
37	0.0638%	0.0662%	61	0.6072%	0.6158%
38	0.0669%	0.0696%	62	0.6740%	0.6844%
39	0.0701%	0.0728%	63	0.8526%	0.8450%
40	0.0734%	0.0762%	64	1.0314%	1.0054%
41	0.0765%	0.0794%	65	1.2101%	1.1660%
42	0.0797%	0.0826%	66	1.3889%	1.3264%
43	0.0879%	0.0908%	67	1.5675%	1.4870%
44	0.0962%	0.0990%	68	1.0451%	0.9914%
45	0.1043%	0.1072%	69	0.5225%	0.4956%
			70+	0.5225%	0.4956%

**Table 4a: Retirement Rates for Peace Officer / Firefighter**

Age	Reduced		Unreduced	
	Male	Female	Male	Female
< 47	N/A	N/A	9.00%	7.50%
47	N/A	N/A	13.00%	18.50%
48	N/A	N/A	13.00%	18.50%
49	N/A	N/A	13.00%	18.50%
50	5.00%	5.00%	20.00%	21.00%
51	5.00%	5.00%	20.00%	21.00%
52	7.00%	7.00%	20.00%	21.00%
53	7.00%	7.00%	20.00%	21.00%
54	7.00%	7.00%	20.00%	21.00%
55	7.50%	7.50%	29.00%	20.00%
56	7.50%	7.50%	29.00%	20.00%
57	7.50%	7.50%	29.00%	20.00%
58	7.50%	7.50%	29.00%	20.00%
59	20.00%	20.00%	29.00%	20.00%
60 - 64	N/A	N/A	29.00%	31.50%
65 - 69	N/A	N/A	45.00%	45.00%
70+	N/A	N/A	100%	100%

**Table 4b: Retirement Rates for Others**

Age	Reduced		Unreduced	
	Male	Female	Male	Female
< 50	N/A	N/A	11.50%	11.50%
50	7.00%	8.50%	37.50%	40.50%
51	7.00%	8.50%	37.50%	40.50%
52	11.00%	8.50%	37.50%	40.50%
53	11.00%	8.50%	37.50%	40.50%
54	24.00%	16.50%	37.50%	40.50%
55	7.00%	6.50%	25.50%	24.00%
56	7.00%	6.50%	25.50%	24.00%
57	7.00%	6.50%	25.50%	24.00%
58	7.00%	6.50%	25.50%	24.00%
59	18.00%	22.00%	25.50%	24.00%
60 - 64	N/A	N/A	26.50%	24.50%
65 - 69	N/A	N/A	30.50%	28.50%
70 - 74	N/A	N/A	27.50%	27.50%
75 - 79	N/A	N/A	50.00%	50.00%
80+	N/A	N/A	100.00%	100.00%

## Section 3: Summary of Plan Provisions

### Effective Date

January 1, 1961, with amendments through June 30, 2022. Chapter 82, 1986 Session Laws of Alaska, created a two tier retirement system. Members who were first hired under PERS before July 1, 1986 (Tier 1) are eligible for different benefits than members hired after June 30, 1986 (Tier 2). Chapter 4, 1996 Session Laws of Alaska created a third tier for members who were first hired after June 30, 1996 (Tier 3). Chapter 9, 2005 Session Laws of Alaska, closed the plan to new members hired after June 30, 2006.

### Administration of Plan

The Commissioner of Administration or the Commissioner's designee is the administrator of the system. The Attorney General of the state is the legal counsel for the system and shall advise the administrator and represent the system in legal proceedings.

Prior to June 30, 2005, the Public Employees' Retirement Board prescribed policies and adopted regulations and performed other activities necessary to carry out the provisions of the system. The Alaska State Pension Investment Board, Department of Revenue, Treasury Division was responsible for investing PERS funds.

On July 27, 2005, Senate Bill 141, enacted as Chapter 9, 2005 Session laws of Alaska, replaced the Public Employees' Retirement Board and the Alaska State Pension Investment Board with the Alaska Retirement Management Board.

### Employers Included

Currently there are 150 employers participating in PERS, including the State of Alaska and 149 political subdivisions and public organizations. Two additional political subdivisions participate in PERS for healthcare benefits only.

### Membership

PERS membership is mandatory for all permanent full-time and part-time employees of the State of Alaska and participating political subdivisions and public organizations, unless they are specifically excluded by Alaska Statute or employer participation agreements. Employees participating in the University of Alaska's Optional Retirement Plan or other retirement plans funded by the State are not covered by PERS. Elected officials may waive PERS membership.

Certain members of the Alaska Teachers' Retirement System (TRS) are eligible for PERS retirement benefits for their concurrent elected public official service with municipalities. In addition, employees who work half-time in PERS and TRS simultaneously are eligible for half-time PERS and TRS credit.

Senate Bill 141, signed into law on July 27, 2005, closes the Plan effective July 1, 2006, to new members first hired on or after July 1, 2006.

## **Credited Service**

Permanent employees who work at least 30 hours a week earn full-time credit; part-time employees working between 15 and 30 hours a week earn partial credit based on the number of hours worked. Members receiving PERS occupational disability benefits continue to earn PERS credit while disabled. Survivors who are receiving occupational death benefits continue to earn PERS service credit while occupational survivor benefits are being paid.

Members may claim other types of service, including:

- part-time State of Alaska service rendered after December 31, 1960, and before January 1, 1976;
- service with the State, former Territory of Alaska, or U.S. Government in Alaska before January 1, 1961;
- past Peace Officer, correctional officer, fire fighter, and special officer service after January 1, 1961;
- military service (not more than five years may be claimed);
- temporary service after December 31, 1960;
- elected official service before January 1, 1981;
- Alaska Bureau of Indian Affairs service;
- past service rendered by employees who worked half-time in PERS and TRS simultaneously;
- leave without pay service after June 13, 1987, while receiving Workers' Compensation;
- Village Public Safety Officer service; and
- service as a temporary employee of the legislature before July 1, 1979, but this service must have been claimed no later than July 1, 2003, or by the date of retirement, if sooner (not more than ten years may be claimed).

Except for service before January 1, 1961, with the State, former Territory of Alaska, or U.S. Government in Alaska, contributions are required for all past service.

Past employment with participating political subdivisions that occurred before the employers joined PERS is creditable if the employers agree to pay the required contributions.

At the election of certain PERS members, certain service may be credited in the same fashion as members in TRS.

Members employed as dispatchers or within a state correctional facility may, at retirement, elect to convert their dispatcher or correctional facility service from "all other" service to Peace Officer/Firefighter service and retire under the 20-year retirement option. Members pay the full actuarial cost of conversion.

## **Employer Contributions**

PERS employers contribute the amounts required, in addition to employees' contributions, to fund the benefits of the system.

The normal cost rate is a uniform rate for all participating employers (less the value of members' contributions).

The past service rate is a uniform rate for all participating employers to amortize the unfunded past service liability with payments that are a level percentage of payroll amount over a closed 25-year period starting June 30, 2014. Effective June 30, 2018, each future year's unfunded service liability is separately amortized on a level percent of pay basis over 25 years.

Employer rates cannot be less than the normal cost rate.

Pursuant to AS 39.35.255 effective July 1, 2008 and subsequently amended on July 1, 2021, each non-state PERS employer will pay a simple uniform contribution rate of 22% of non-state member payroll and

the State as an employer will pay the total contribution rate, adopted by the Board, of State member payroll.

### **Additional State Contributions**

Pursuant to AS 39.35.280 effective July 1, 2008, the State shall contribute an amount (in addition to the State contribution as an employer) that when combined with the total employer contributions, will be sufficient to pay the total contribution rate adopted by the Board.

### **Member Contributions**

**Mandatory Contributions:** Peace Officer/Firefighter members are required to contribute 7.5% of their compensation; all Others contribute 6.75%. Those all Others who have elected to have their service calculated under TRS rules contribute 9.76% of their compensation. Members' contributions are deducted from gross wages before federal income taxes are withheld.

**Contributions for Claimed Service:** Member contributions are also required for most of the claimed service described above.

**Voluntary Contributions:** Members may voluntarily contribute up to 5% of their salary on an after-tax basis. Voluntary contributions are recorded in a separate account and are payable to the:

- a. member in lump sum payment upon termination of employment;
- b. member's beneficiary if the member dies; or
- c. member in a lump sum, life annuity, or payments over a designated period of time when the member retires.

**Interest:** Members' contributions earn 4.5% interest, compounded semiannually on June 30 and December 31.

**Refund of Contributions:** Terminated members may receive refunds of their member contribution accounts which includes their mandatory and voluntary contributions, indebtedness payments, and interest earned. Terminated members' accounts may be attached to satisfy claims under Alaska Statute 09.38.065, federal income tax levies, and valid Qualified Domestic Relations Orders.

**Reinstatement of Contributions:** Refunded accounts and the corresponding PERS service may be reinstated upon reemployment in PERS prior to July 1, 2010. Interest accrues on refunds until paid in full or members retire.

### **Retirement Benefits**

#### **Eligibility:**

- a. Members, including deferred vested members, are eligible for normal retirement at age 55 or early retirement at age 50 if they were hired before July 1, 1986 (Tier 1), and age 60 or early retirement at age 55 if they were hired on or after July 1, 1986 (Tiers 2 & 3). Additionally, they must have at least:
  - (i) five years of paid-up PERS service;
  - (ii) 60 days of paid-up PERS service as employees of the legislature during each of five legislative sessions and they were first hired by the legislature before May 30, 1987;
  - (iii) 80 days of paid-up PERS service as employees of the legislature during each of five legislative sessions and they were first hired by the legislature after May 29, 1987;
  - (iv) two years of paid-up PERS service and they are vested in TRS; or
  - (v) two years of paid-up PERS service and a minimum three years of TRS service to qualify for a public service benefit.
- b. Members may retire at any age when they have:
  - (i) 20 paid-up years of PERS Peace Officer/Firefighter service; or
  - (ii) 30 paid-up years of PERS "all other" or "elected official" service.



## **Benefit Type**

Lifetime benefits are paid to members. Eligible members may receive normal, unreduced benefits when they (1) reach normal retirement age and complete the service required; or (2) satisfy the minimum service requirements under the "20 and out" or "30 and out" provisions. Members may receive early, reduced benefits when they reach early retirement age and complete the service required. Benefits are reduced by 6% per year prior to a member's normal retirement date.

Members may select a joint and survivor option. Members who entered PERS prior to July 1, 1996 may also select a 66-2/3 last survivor option or a level income option. Under these options and early retirement, benefits are actuarially adjusted so that members receive the actuarial equivalents of their normal benefit amounts.

## **Benefit Calculations**

Retirement benefits are calculated by multiplying the average monthly compensation (AMC) times credited PERS service times the percentage multiplier. The AMC is determined by averaging the salaries earned during the five highest (three highest for Peace Officer/Firefighter members or members hired prior to July 1, 1996) consecutive payroll years. Members must earn at least 115 days of credit in the last year worked to include it in the AMC calculation. PERS pays a minimum benefit of \$25.00 per month for each year of service when the calculated benefit is less.

The percentage multipliers for Peace Officer/Firefighter members are 2% for the first ten years of service and 2.5% for all service over ten years.

The percentage multipliers for all Others are 2% for the first ten years, 2.25% for the next ten years, and 2.5% for all remaining service earned on or after July 1, 1986. All service before that date is calculated at 2%.

Salaries are subject to compensation limits under IRC 401(a)(17) for members first hired on or after July 1, 1996. Retirement benefit amounts are subject to IRC 415(b) limits regardless of hire date.

## **Indebtedness**

Members who terminate and refund their PERS contributions are not eligible to retire, unless they return to PERS employment and pay back their refunds plus interest or accrue additional service which qualifies them for retirement. PERS refunds must be paid in full if the corresponding service is to count toward the minimum service requirements for retirement. Refunded PERS service is included in total service for the purpose of calculating retirement benefits. However, when refunds are not completely paid before retirement, benefits are actuarially reduced for life. Indebtedness balances may also be created when a member purchases qualified claimed service.

## **Reemployment of Retired Members**

Retirement and retiree healthcare benefits are suspended while retired members are reemployed under PERS. During reemployment, members earn additional PERS service and contributions are withheld from their wages. A member who retired with a normal retirement benefit can elect to waive payment of PERS contributions. The waiver allows the member to continue receiving the retirement benefit during the period of reemployment. Members who elect the waiver option do not earn additional PERS service. The Waiver Option first became effective July 1, 2005 and applies to reemployment periods after that date. The Waiver Option is not available to members who retired early or under the Retirement Incentive Programs (RIPs). The Waiver Option is no longer available after June 30, 2009.

Members retired under the Retirement Incentive Programs (RIPs) who return to employment will:

- a. forfeit the three years of incentive credits that they received;
- b. owe PERS 150% of the benefits that they received for state and political subdivision members, and 110% for school district employees, under the 1996-2000 RIP, which may include costs for health insurance, excluding amounts that they paid to participate for the 1986 and 1989 RIPs. Under prior RIPs, the penalty is 110% of the benefits received; and

- c. be charged 7% interest from the date that they are reemployed until their indebtedness is paid in full or they retire again. If the indebtedness is not completely paid, future benefits will be actuarially reduced for life.

Employers make contributions to the unfunded liability of the plan on behalf of rehired retired members at the rate the employer is making contributions to the unfunded liability of the plan for other members.

### Postemployment Healthcare Benefits

Major medical benefits are provided to retirees and their surviving spouses by PERS for all employees hired before July 1, 1986 (Tier 1) and disabled retirees. Employees hired after June 30, 1986 (Tier 2) and their surviving spouses with five years of credited service (or ten years of credited service for those first hired after June 30, 1996 (Tier 3)) must pay the full monthly premium if they are under age sixty and will receive benefits paid by PERS if they are over age sixty. Tier 3 Members with between five and ten years of credited service must pay the full monthly premium regardless of their age. Tier 2 and Tier 3 Members with less than five years of credited service are not eligible for postemployment healthcare benefits. Tier 2 Members who are receiving a conditional benefit and are age eligible are eligible for postemployment healthcare benefits. In addition, Peace Officers and their surviving spouses with twenty-five years of Peace Officer membership service, Other employees and their surviving spouses with thirty years of membership service, and any disabled member receive benefits paid by PERS, regardless of their age or date of hire.

Medical, prescription drug, dental, vision and audio coverage is provided through the AlaskaCare Retiree Health Plan. Health plan provisions do not vary by retirement tier or age, except for Medicare coordination. Participants in dental, vision, and audio coverage pay a full self-supporting rate and those benefits are not included in this valuation.

Starting in 2022, prior authorization is required for certain specialty medications for all participants. There is no change to the medications that are covered by the plan.

Starting in 2022, certain preventive benefits for pre-Medicare participants are covered by the plan.

Surviving spouses continue coverage only if a pension payment form that provided survivor benefits was elected. Alternate payees (i.e. individuals who are the subject of a domestic relations order or DRO) are allowed to participate in the plan but must pay the full cost.

Where premiums are required prior to age 60, the valuation bases this payment upon the age of the retiree.

Participants in the defined benefit plan are covered under the following benefit design:

Plan Feature	Amounts
Deductible (single/family)	\$150 / \$450
Coinsurance - most services	20%
Outpatient surgery/testing	0%
Maximum Out-of-Pocket (single/family, excluding deductible)	\$800 / \$2,400
Rx Copays (generic/brand/mail-order), does not apply to OOP max	\$4 / \$8 / \$0
Lifetime Maximum	\$2,000,000

The plan coordinates with Medicare on a traditional Coordination of Benefits Method. Starting in 2019, the prescription drug coverage is through a Medicare Part D EGWP arrangement.

## **Disability Benefits**

Monthly disability benefits are paid to permanently disabled members until they die, recover, or become eligible for normal retirement. Members are appointed to normal retirement on the first of the month after they become eligible.

### **Occupational Disability**

Members are not required to satisfy age or service requirements to be eligible for occupational disability. Monthly benefits are equal to 40% of their gross monthly compensation on the date of their disability. Members on occupational disability continue to earn PERS service until they become eligible for normal retirement. Peace Officer/Firefighter members may elect to retain the disability benefit formula for the calculation of their normal retirement benefits.

At the time a disabled Peace Officer/Firefighter member retires, the retirement benefit will be increased by a percentage equal to the total cumulative percentage that has been applied to the disability benefit.

### **Non-Occupational Disability**

Members must be vested (five paid up years of PERS service) to be eligible for non-occupational disability benefits. Monthly benefits are calculated based on the member's average monthly compensation and PERS service on the date of termination from employment because of disability. Members do not earn PERS service while on non-occupational disability.

## **Death Benefits**

Monthly death benefits may be paid to a spouse or dependent children upon the death of a member. If monthly benefits are not payable under the occupational and non-occupational death provisions, the designated beneficiary receives the lump sum benefit described below.

### **Occupational Death**

When an active member (vested or non-vested) dies from occupational causes, a monthly survivor's pension may be paid to the spouse. The pension equals 40% of the member's gross monthly compensation on the date of death or disability, if earlier. If there is no spouse, the pension may be paid to the member's dependent children. On the member's normal retirement date, the benefit converts to a normal retirement benefit. The normal benefit is based on the member's salary on the date of death and service, including service accumulated from the date of the member's death to the normal retirement date. Survivors of Peace Officer/Firefighter members receive the greater of 50% of the member's gross monthly compensation on the date of death or disability, or 75% of the member's monthly normal retirement benefit (including service projected to Normal Retirement). If the member is unmarried with no children, a refund of contributions is payable to the estate.

### **Death after Occupational Disability**

When a member dies while occupationally disabled, benefits are paid as described above in Occupational Death.

### **Non-Occupational Death**

When a vested member dies from non-occupational causes, the surviving spouse may elect to receive a monthly 50% joint and survivor benefit or a lump sum benefit. The monthly benefit is calculated on the member's average monthly compensation and PERS service at the time of termination or death.

### **Lump Sum Non-occupational Death Benefit**

Upon the death of a member who has less than one year of service, the designated beneficiary receives the member's contribution account, which includes mandatory and voluntary contributions, indebtedness payments, and interest earned. If the member has more than one year of PERS service or is vested, the beneficiary also receives \$1,000 and \$100 for each year of PERS service.

### **Death After Retirement**

When a retired member dies, the designated beneficiary receives the member's contribution account, less any benefits already paid and the member's last benefit check. If the member selected a survivor option at retirement, the eligible spouse receives continuing, lifetime monthly benefits.

### **Postretirement Pension Adjustments**

Postretirement pension adjustments (PRPAs) are granted annually to eligible benefit recipients when the consumer price index (CPI) for urban wage earners and clerical workers for Anchorage increases during the preceding calendar year. PRPAs are calculated by multiplying the recipient's base benefit, including past PRPAs, but excluding the Alaska COLA, times:

- a. 75% of the CPI increase in the preceding calendar year or 9%, whichever is less, if the recipient is at least age 65 or on PERS disability; or
- b. 50% of the CPI increase in the preceding calendar year or 6%, whichever is less, if the recipient is at least age 60, or under age 60 if the recipient has been receiving benefits for at least five years.

Ad-hoc PRPAs, up to a maximum of 4%, may be granted to eligible recipients who were first hired before July 1, 1986 (Tier 1) if the CPI increases and the funded ratio is at least 105%.

In a year where an ad-hoc PRPA is granted, eligible recipients will receive the higher of the two calculations.

### **Alaska Cost of Living Allowance**

Eligible benefit recipients who reside in Alaska receive an Alaska COLA equal to 10% of their base benefits or \$50, whichever is more. The following benefit recipients are eligible:

- a. members who first entered PERS before July 1, 1986 (Tier 1) and their survivors;
- b. members who first entered PERS after June 30, 1986 (Tiers 2 & 3) and their survivors if they are at least age 65; and
- c. all disabled members.

### **Changes in Benefit Provisions Valued Since the Prior Valuation**

There were no changes in benefit provisions since the prior valuation.

# Appendix

State of Alaska Public Employees' Retirement System  
Schedule A - Employers' Allocation of Net OPEB Liability as of 6/30/2022

Employer Number	Employer Name	FY2022 Present Value of Future Contributions	Employer Proportion*	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows
101	STATE OF ALASKA (EMPLOYER)	977,053,000	49.7886%	3,436,194,886	4,415,818,679	(979,623,794)	55,998,678	(51,890,151)
102	SOUTHWEST REGION SD	2,243,000	0.1143%	7,888,400	10,137,302	(2,248,902)	174,021	(119,123)
103	ANNETTE ISLAND SD	1,377,000	0.0702%	4,842,767	6,223,390	(1,380,623)	78,328	(81,954)
104	BERING STRAIT SD	5,701,000	0.2905%	20,049,831	25,765,831	(5,716,000)	460,040	(302,773)
105	CHATHAM SD	432,000	0.0220%	1,519,300	1,952,436	(433,137)	27,492	(22,943)
106	ALASKA MUNICIPAL LEAGUE	-	0.0000%	-	-	-	12,857	-
107	CITY OF VALDEZ	7,350,000	0.3745%	25,849,194	33,218,533	(7,369,339)	491,610	(390,350)
108	JUNEAU BOROUGH SD	9,470,000	0.4826%	33,305,016	42,799,933	(9,494,917)	842,358	(502,941)
109	MATANUSKA-SUSITNA BOROUGH	18,184,000	0.9266%	63,951,257	82,183,103	(18,231,845)	1,283,731	(965,731)
110	MATANUSKA-SUSITNA BOROUGH SD	22,365,000	1.1397%	78,655,404	101,079,250	(22,423,846)	1,702,532	(1,187,779)
111	ANCHORAGE SD	64,770,000	3.3005%	227,789,427	292,729,848	(64,940,421)	5,300,204	(3,439,860)
112	COPPER RIVER SD	919,000	0.0468%	3,232,028	4,153,447	(921,418)	52,275	(50,218)
113	UNIVERSITY OF ALASKA	78,704,000	4.0106%	276,793,871	355,704,955	(78,911,084)	6,297,357	(4,179,878)
115	CITY OF KENAI	5,513,000	0.2809%	19,388,654	24,916,159	(5,527,506)	416,802	(292,789)
116	FAIRBANKS NORTH STAR BOROUGH	18,060,000	0.9203%	63,515,162	81,622,681	(18,107,519)	1,250,887	(959,146)
117	FAIRBANKS NORTH STAR BOROUGH SD	23,606,000	1.2029%	83,019,874	106,687,985	(23,668,111)	2,000,910	(1,253,687)
118	DENALI BOROUGH SD	996,000	0.0508%	3,502,830	4,501,450	(998,621)	56,655	(67,168)
120	CITY AND BOROUGH OF SITKA	7,040,000	0.3587%	24,758,956	31,817,479	(7,058,523)	516,437	(373,886)
121	CHUGACH SD	466,000	0.0237%	1,638,874	2,106,100	(467,226)	26,507	(27,544)
122	KETCHIKAN GATEWAY BOROUGH	3,907,000	0.1991%	13,740,517	17,657,797	(3,917,280)	311,105	(207,496)
123	CITY OF SOLDOTNA	3,113,000	0.1586%	10,948,101	14,069,292	(3,121,191)	223,912	(165,328)
124	IDITAROD AREA SD	677,000	0.0345%	2,380,939	3,059,721	(678,781)	50,862	(35,955)
125	KUSPUK SD	1,524,000	0.0777%	5,359,751	6,887,761	(1,528,010)	98,068	(80,938)
126	CITY AND BOROUGH OF JUNEAU	26,313,000	1.3409%	92,540,114	118,922,348	(26,382,234)	2,143,508	(1,397,453)
128	CITY OF KODIAK	5,784,000	0.2947%	20,341,733	26,140,952	(5,799,219)	400,394	(307,182)
129	CITY OF FAIRBANKS	5,951,000	0.3033%	20,929,055	26,895,713	(5,966,658)	419,228	(316,051)
131	CITY OF WASILLA	6,280,000	0.3200%	22,086,114	28,382,638	(6,296,524)	399,628	(333,524)
133	SITKA BOROUGH SD	1,776,000	0.0905%	6,246,009	8,026,682	(1,780,673)	141,383	(94,321)
134	CITY OF PALMER	3,033,000	0.1546%	10,666,749	13,707,729	(3,040,980)	231,150	(161,079)
135	CITY AND BOROUGH OF WRANGELL	2,414,000	0.1230%	8,489,790	10,910,141	(2,420,352)	197,275	(128,205)
136	CITY OF BETHEL	5,078,000	0.2588%	17,858,804	22,950,165	(5,091,361)	326,578	(269,687)
137	VALDEZ CITY SD	1,540,000	0.0785%	5,416,022	6,960,074	(1,544,052)	99,154	(81,788)
138	HOONAH CITY SD	334,000	0.0170%	1,174,644	1,509,522	(334,879)	36,303	(17,738)
139	CITY OF NOME	2,495,000	0.1271%	8,774,658	11,276,223	(2,501,565)	201,023	(132,507)
140	CITY OF KOTZEBUE	3,191,000	0.1626%	11,222,419	14,421,815	(3,199,396)	257,158	(169,470)
141	GALENA CITY SD	2,966,000	0.1511%	10,431,117	13,404,921	(2,973,804)	168,715	(161,968)
143	CITY OF PETERSBURG	3,531,000	0.1799%	12,418,164	15,958,454	(3,540,291)	277,017	(187,527)
144	BRISTOL BAY BOROUGH	2,196,000	0.1119%	7,723,106	9,924,884	(2,201,778)	184,176	(116,627)
145	NORTH SLOPE BOROUGH	51,952,000	2.6474%	182,709,839	234,798,534	(52,088,695)	4,489,655	(2,759,110)
146	WRANGELL PUBLIC SD	346,000	0.0176%	1,216,846	1,563,757	(346,910)	67,944	(18,376)
148	CITY OF CORDOVA	2,198,000	0.1120%	7,730,140	9,933,923	(2,203,783)	178,558	(116,733)
149	NOME CITY SD	919,000	0.0468%	3,232,028	4,153,447	(921,418)	87,296	(48,807)
151	CITY OF KING COVE	805,000	0.0410%	2,831,102	3,638,220	(807,118)	53,855	(42,753)
152	ALASKA HOUSING FINANCE CORPORATION	13,494,000	0.6876%	47,457,010	60,986,515	(13,529,505)	1,081,067	(716,651)
153	LOWER YUKON SD	6,392,000	0.3257%	22,480,006	28,888,825	(6,408,818)	412,719	(339,472)
154	NORTHWEST ARCTIC BOROUGH SD	4,870,000	0.2482%	17,127,289	22,010,103	(4,882,814)	443,800	(258,640)
155	SOUTHEAST ISLAND SD	468,000	0.0238%	1,645,908	2,115,139	(469,231)	63,505	(24,855)
156	PRIBILOF SD	184,000	0.0094%	647,109	831,593	(184,484)	22,254	(9,772)
157	LOWER KUSKOKWIM SD	13,046,000	0.6648%	45,881,440	58,961,766	(13,080,326)	1,103,063	(692,858)
158	KODIAK ISLAND BOROUGH SD	4,839,000	0.2466%	17,018,265	21,869,997	(4,851,732)	402,669	(256,994)
159	YUKON FLATS SD	683,000	0.0348%	2,402,041	3,086,838	(684,797)	56,415	(36,273)
160	YUKON / KOYUKUK SD	1,890,000	0.0963%	6,646,936	8,541,908	(1,894,973)	158,946	(100,376)
161	NORTH SLOPE BOROUGH SD	8,384,000	0.4272%	29,485,665	37,891,725	(8,406,060)	653,286	(445,265)
162	ALEUTIAN REGION SD	-	0.0000%	-	-	-	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	3,114,000	0.1587%	10,951,618	14,073,811	(3,122,193)	240,770	(165,381)
164	LAKE AND PENINSULA BOROUGH SD	1,275,000	0.0650%	4,484,044	5,762,399	(1,278,355)	113,322	(67,714)
165	SITKA COMMUNITY HOSPITAL	-	0.0000%	-	-	-	-	-
166	TANANA SD	65,000	0.0033%	228,598	293,769	(65,171)	8,558	(3,452)
167	SOUTHEAST REGIONAL RESOURCE CENTER	1,570,000	0.0800%	5,521,528	7,095,659	(1,574,131)	89,306	(104,298)
168	HYDABURG CITY SD	471,000	0.0240%	1,656,459	2,128,698	(472,239)	26,792	(37,174)

State of Alaska Public Employees' Retirement System  
Schedule A - Employers' Allocation of Net OPEB Liability as of 6/30/2022

Employer Number	Employer Name	FY2022 Present Value of Future Contributions	Employer Proportion*	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows
169	CITY OF TANANA	-	0.0003%	20,101	25,832	(5,731)	325	(348)
170	NORTH PACIFIC FISHERY MGMT COUNCIL	1,140,000	0.0581%	4,009,263	5,152,262	(1,143,000)	88,488	(60,544)
171	CITY OF BARROW	987,000	0.0503%	3,471,177	4,460,774	(989,597)	84,495	(52,418)
172	CITY OF SAINT PAUL	1,473,000	0.0751%	5,180,389	6,657,265	(1,476,876)	83,789	(105,447)
173	MUNICIPALITY OF ANCHORAGE	146,845,000	7.4829%	516,438,758	663,670,132	(147,231,374)	11,998,643	(7,798,767)
174	KODIAK ISLAND BOROUGH	1,744,000	0.0889%	6,133,469	7,882,057	(1,748,589)	178,180	(92,622)
175	NOME JOINT UTILITY SYSTEM	560,000	0.0285%	1,969,462	2,530,936	(561,473)	70,475	(29,741)
176	CITY OF SAND POINT	784,000	0.0400%	2,757,247	3,543,310	(786,063)	61,229	(41,637)
177	KETCHIKAN GATEWAY BOROUGH SD	5,284,000	0.2693%	18,583,284	23,881,188	(5,297,903)	353,158	(280,627)
178	CITY OF DILLINGHAM	1,766,000	0.0900%	6,210,840	7,981,487	(1,770,647)	179,764	(93,790)
179	CITY OF UNALASKA	8,422,000	0.4292%	29,619,308	38,063,467	(8,444,160)	620,172	(447,283)
180	KENAI PENINSULA BOROUGH	14,320,000	0.7297%	50,361,967	64,719,645	(14,357,678)	959,130	(760,519)
181	CITY OF KETCHIKAN	7,151,000	0.3644%	25,149,331	32,319,147	(7,169,816)	595,971	(379,781)
182	CITY OF SEWARD	3,511,000	0.1789%	12,347,826	15,868,064	(3,520,238)	205,399	(186,465)
183	CITY OF FORT YUKON	380,000	0.0194%	1,336,421	1,717,421	(381,000)	39,333	(20,181)
184	BRISTOL BAY BOROUGH SD	363,000	0.0185%	1,276,634	1,640,589	(363,955)	20,648	(32,720)
185	CORDOVA CITY SD	691,000	0.0352%	2,430,176	3,122,994	(692,818)	62,899	(36,698)
186	CITY OF CRAIG	1,267,000	0.0646%	4,455,909	5,726,242	(1,270,334)	72,071	(69,424)
187	PETERSBURG MEDICAL CENTER	6,318,000	0.3220%	22,219,756	28,554,380	(6,336,624)	362,213	(335,542)
189	HAINES BOROUGH	1,588,000	0.0809%	5,584,833	7,177,011	(1,592,178)	157,412	(84,337)
190	KENAI PENINSULA BOROUGH SD	12,299,000	0.6267%	43,254,318	55,585,679	(12,331,361)	999,920	(653,186)
191	CITY OF NORTH POLE	2,081,000	0.1060%	7,318,663	9,405,138	(2,086,475)	154,672	(110,519)
192	CITY OF GALENA	647,000	0.0330%	2,275,432	2,924,135	(648,702)	56,419	(34,361)
193	CITY OF NENANA	150,000	0.0076%	527,535	677,929	(150,395)	8,532	(15,648)
195	YUPIIT SD	1,419,000	0.0723%	4,990,477	6,413,211	(1,422,734)	109,803	(75,361)
196	NENANA CITY SD	1,254,000	0.0639%	4,410,189	5,667,488	(1,257,299)	110,273	(66,598)
198	CITY OF SAXMAN	87,000	0.0044%	305,970	393,199	(87,229)	5,066	(4,620)
199	CITY OF HOONAH	622,000	0.0317%	2,187,510	2,811,147	(623,637)	50,068	(33,034)
200	CITY OF PELICAN	87,000	0.0044%	305,970	393,199	(87,229)	8,444	(4,620)
202	CITY OF WHITTIER	1,051,000	0.0536%	3,696,259	4,750,024	(1,053,765)	59,784	(58,146)
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	931,000	0.0474%	3,274,231	4,207,681	(933,450)	64,964	(49,444)
204	CRAIG CITY SD	695,000	0.0354%	2,444,244	3,141,072	(696,829)	43,455	(36,911)
205	DILLINGHAM CITY SD	973,000	0.0496%	3,421,941	4,397,501	(975,560)	64,337	(51,675)
206	CITY OF THORNE BAY	273,000	0.0139%	960,113	1,233,831	(273,718)	15,529	(14,922)
208	CITY OF AKUTAN	610,000	0.0311%	2,145,307	2,756,912	(611,605)	52,754	(32,396)
209	UNALASKA CITY SD	818,000	0.0417%	2,876,822	3,696,974	(820,152)	46,530	(52,246)
211	KASHUNAMIUT SD	1,414,000	0.0721%	4,972,893	6,390,613	(1,417,720)	84,329	(75,096)
215	CITY OF HOMER	4,715,000	0.2403%	16,582,170	21,309,576	(4,727,406)	382,701	(250,408)
218	SPECIAL EDUCATION SERVICE AGENCY	162,000	0.0083%	569,737	732,164	(162,426)	9,215	(9,453)
219	BARTLETT REGIONAL HOSPITAL	27,790,000	1.4161%	97,734,571	125,597,691	(27,863,120)	1,919,066	(1,475,895)
220	NORTHWEST ARCTIC BOROUGH	1,774,000	0.0904%	6,238,975	8,017,643	(1,778,668)	127,619	(94,215)
221	SAINT MARY'S SD	767,000	0.0391%	2,697,460	3,466,478	(769,018)	64,635	(40,734)
223	BRISTOL BAY RHA	961,000	0.0490%	3,379,738	4,343,267	(963,529)	71,182	(51,038)
224	COPPER RIVER BASIN RHA	449,000	0.0229%	1,579,087	2,029,268	(450,181)	34,844	(23,846)
225	SKAGWAY CITY SD	230,000	0.0117%	808,886	1,039,492	(230,605)	13,083	(13,629)
227	CITY OF KLAWOCK	535,000	0.0273%	1,881,540	2,417,948	(536,408)	37,332	(28,413)
228	PETERSBURG CITY SD	765,000	0.0390%	2,690,426	3,457,439	(767,013)	49,063	(40,628)
230	ALEUTIANS EAST BOROUGH	654,000	0.0333%	2,300,051	2,955,772	(655,721)	53,646	(34,733)
235	CITY OF HUSLIA	112,000	0.0057%	393,892	506,187	(112,295)	11,274	(5,948)
237	CITY OF KALTAG	22,000	0.0011%	77,372	99,430	(22,058)	2,582	(1,168)
240	HAINES BOROUGH SD	650,000	0.0331%	2,285,983	2,937,693	(651,710)	50,988	(34,521)
242	CITY OF ELIM	-	0.0003%	21,916	28,164	(6,248)	354	(379)
243	CITY OF ATKA	23,000	0.0012%	80,889	103,949	(23,061)	1,977	(1,222)
244	ALEUTIANS EAST BOROUGH SD	700,000	0.0357%	2,461,828	3,163,670	(701,842)	55,671	(37,176)
246	DELTA/GREELY SD	969,000	0.0494%	3,407,873	4,379,423	(971,550)	108,803	(51,462)
247	LAKE AND PENINSULA BOROUGH	300,000	0.0153%	1,055,069	1,355,858	(300,789)	17,065	(17,139)
248	CITY AND BOROUGH OF YAKUTAT	636,000	0.0324%	2,236,747	2,874,420	(637,673)	47,770	(33,777)

State of Alaska Public Employees' Retirement System  
 Schedule A - Employers' Allocation of Net OPEB Liability as of 6/30/2022

Employer Number	Employer Name	FY2022 Present Value of Future Contributions	Employer Proportion*	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability (121,277)	Total Deferred Outflows	Total Deferred Inflows (7,137)
249	CITY OF UNALAKLEET	-	0.0062%	425,399	546,676	(121,277)	6,880	(7,137)
251	KLAWOCK CITY SD	472,000	0.0241%	1,659,975	2,133,217	(473,242)	43,730	(25,067)
254	CITY OF MEKORYUK	-	0.0000%	-	-	-	392	-
255	ALASKA GATEWAY SD	1,847,000	0.0941%	6,495,709	8,347,569	(1,851,860)	105,063	(105,559)
257	PELICAN CITY SD	27,000	0.0014%	94,956	122,027	(27,071)	3,156	(1,434)
258	DENALI BOROUGH	429,000	0.0219%	1,508,749	1,938,878	(430,129)	24,587	(22,784)
259	CITY OF ALLAKAKET	-	0.0000%	-	-	-	-	-
260	CITY OF KACHEMAK	18,000	0.0009%	63,304	81,352	(18,047)	1,103	(956)
262	COOK INLET HOUSING AUTHORITY	8,493,000	0.4328%	29,869,007	38,384,354	(8,515,347)	538,223	(451,053)
263	INTERIOR RHA	768,000	0.0391%	2,700,977	3,470,998	(770,021)	70,097	(40,788)
264	YAKUTAT SD	212,000	0.0108%	745,582	958,140	(212,558)	13,923	(11,259)
265	KAKE CITY SD	438,000	0.0223%	1,540,401	1,979,553	(439,152)	34,315	(23,262)
267	ALEUTIAN HOUSING AUTHORITY	577,000	0.0294%	2,029,250	2,607,768	(578,518)	44,345	(30,644)
270	BERING STRAITS RHA	866,000	0.0441%	3,045,633	3,913,912	(868,279)	104,765	(45,992)
271	CITY OF EGEGIK	91,000	0.0046%	320,038	411,277	(91,239)	29,270	(4,833)
275	ILISAGVIK COLLEGE	3,803,000	0.1938%	13,374,760	17,187,766	(3,813,006)	311,184	(201,973)
276	NORTH PACIFIC RIM HA	1,072,000	0.0546%	3,770,114	4,844,934	(1,074,821)	66,865	(56,933)
278	SAXMAN SEAPORT	23,000	0.0012%	80,889	103,949	(23,061)	9,386	(1,222)
279	TLINGIT-HAIDA RHA	2,119,000	0.1080%	7,452,305	9,576,880	(2,124,575)	147,194	(112,538)
280	CITY OF TOKSOOK BAY	17,000	0.0009%	59,787	76,832	(17,045)	1,604	(903)
281	BARANOF ISLAND HA	494,000	0.0252%	1,737,347	2,232,647	(495,300)	39,882	(26,236)
282	CITY OF DELTA JUNCTION	196,000	0.0100%	689,312	885,828	(196,516)	11,149	(17,348)
283	CITY OF ANDERSON	-	0.0003%	21,404	27,506	(6,102)	346	(370)
284	INTER-ISLAND FERRY AUTHORITY	752,000	0.0383%	2,644,707	3,398,685	(753,979)	63,989	(39,938)
286	CITY OF SELDOVIA	80,000	0.0041%	281,352	361,562	(80,210)	4,551	(5,095)
288	NORTHWEST INUPIAT HOUSING AUTHORITY	307,000	0.0156%	1,079,687	1,387,495	(307,808)	79,203	(16,304)
290	CITY OF UPPER KALSKAG	7,000	0.0004%	24,618	31,637	(7,018)	1,050	(372)
291	CITY OF SHAKTOOLIK	54,000	0.0028%	189,912	244,055	(54,142)	3,072	(8,413)
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	831,000	0.0423%	2,922,542	3,755,728	(833,187)	47,270	(55,378)
296	MUNICIPALITY OF SKAGWAY	2,832,000	0.1443%	9,959,853	12,799,304	(2,839,451)	233,156	(150,404)
297	CITY OF NULATO	-	0.0043%	293,981	377,793	(83,811)	4,755	(5,084)
298	CITY OF ANIAK	207,000	0.0105%	727,998	935,542	(207,545)	11,775	(19,123)
299	ALASKA GASLINE DEVELOPMENT CORPORATION	614,000	0.0313%	2,159,375	2,774,990	(615,616)	69,182	(32,609)
<b>Subtotal</b>		<b>1,743,182,000</b>	<b>88.84031%</b>	<b>6,131,374,564</b>	<b>7,879,366,342</b>	<b>(1,747,991,779)</b>	<b>116,223,099</b>	<b>(92,762,186)</b>
Nonemployer:								
999	STATE OF ALASKA (NON-EMPLOYER)	218,998,000	11.1597%	770,193,436	989,767,658	(219,574,221)	12,457,243	(28,511,918)
<b>Total</b>		<b>1,962,180,000</b>	<b>100.00000%</b>	<b>6,901,568,000</b>	<b>8,869,134,000</b>	<b>(1,967,566,000)</b>	<b>128,680,341</b>	<b>(121,274,104)</b>

All amounts are determined without rounding. Rounded amounts are displayed.

\*Same as FY21 for certain employers who have zero present value of future contributions. All other employers are allocated the remaining 99.98866% based on present value of future contributions.



State of Alaska Public Employees' Retirement System  
 Schedule A - Employers' Allocation of Net OPEB Liability as of 6/30/2022

Employer Number	Employer Name	Plan Fiduciary Net Position as % of Total OPEB Liability	Covered Payroll	Net OPEB Liability as % of Covered Payroll	Net OPEB Liability 1% Decrease Discount Rate (6.25% Discount Rate)	Net OPEB Liability 1% Increase Discount Rate (8.25% Discount Rate)	Net OPEB Liability 1% Decrease Trend	Net OPEB Liability 1% Increase Trend
101	STATE OF ALASKA (EMPLOYER)				(582,037,832)	(1,313,035,223)	(1,352,257,197)	(534,627,622)
102	SOUTHWEST REGION SD				(1,336,172)	(3,014,307)	(3,104,348)	(1,227,333)
103	ANNETTE ISLAND SD				(820,289)	(1,850,513)	(1,905,790)	(753,472)
104	BERING STRAIT SD				(3,396,129)	(7,661,420)	(7,890,276)	(3,119,495)
105	CHATHAM SD				(257,346)	(580,553)	(597,895)	(236,383)
106	ALASKA MUNICIPAL LEAGUE				-	-	-	-
107	CITY OF VALDEZ				(4,378,450)	(9,877,467)	(10,172,519)	(4,021,801)
108	JUNEAU BOROUGH SD				(5,641,350)	(12,726,478)	(13,106,634)	(5,181,831)
109	MATANUSKA-SUSITNA BOROUGH				(10,832,346)	(24,436,988)	(25,166,951)	(9,949,991)
110	MATANUSKA-SUSITNA BOROUGH SD				(13,322,999)	(30,055,721)	(30,953,523)	(12,237,767)
111	ANCHORAGE SD				(38,583,977)	(87,042,659)	(89,642,730)	(35,441,098)
112	COPPER RIVER SD				(547,455)	(1,235,019)	(1,271,911)	(502,862)
113	UNIVERSITY OF ALASKA				(46,884,566)	(105,768,187)	(108,927,612)	(43,065,558)
115	CITY OF KENAI				(3,284,136)	(7,408,772)	(7,630,081)	(3,016,625)
116	FAIRBANKS NORTH STAR BOROUGH				(10,758,478)	(24,270,348)	(24,995,333)	(9,882,140)
117	FAIRBANKS NORTH STAR BOROUGH SD				(14,062,272)	(31,723,468)	(32,671,087)	(12,916,822)
118	DENALI BOROUGH SD				(593,325)	(1,338,498)	(1,378,480)	(544,995)
120	CITY AND BOROUGH OF SITKA				(4,193,781)	(9,460,866)	(9,743,474)	(3,852,174)
121	CHUGACH SD				(277,600)	(626,245)	(644,952)	(254,988)
122	KETCHIKAN GATEWAY BOROUGH				(2,327,429)	(5,250,512)	(5,407,351)	(2,137,847)
123	CITY OF SOLDOTNA				(1,854,438)	(4,183,477)	(4,308,442)	(1,703,383)
124	IDITAROD AREA SD				(403,294)	(909,802)	(936,979)	(370,443)
125	KUSPUK SD				(907,858)	(2,048,063)	(2,109,241)	(833,908)
126	CITY AND BOROUGH OF JUNEAU				(15,674,852)	(35,361,332)	(36,417,619)	(14,398,049)
128	CITY OF KODIAK				(3,445,572)	(7,772,962)	(8,005,150)	(3,164,911)
129	CITY OF FAIRBANKS				(3,545,056)	(7,997,389)	(8,236,281)	(3,256,291)
131	CITY OF WASILLA				(3,741,043)	(8,439,523)	(8,691,622)	(3,436,315)
133	SITKA BOROUGH SD				(1,057,977)	(2,386,719)	(2,458,013)	(971,799)
134	CITY OF PALMER				(1,806,781)	(4,075,967)	(4,197,721)	(1,659,609)
135	CITY AND BOROUGH OF WRANGELL				(1,438,038)	(3,244,110)	(3,341,015)	(1,320,902)
136	CITY OF BETHEL				(3,025,003)	(6,824,187)	(7,028,034)	(2,778,600)
137	VALDEZ CITY SD				(917,390)	(2,069,565)	(2,131,385)	(842,663)
138	HOONAH CITY SD				(198,966)	(448,854)	(462,261)	(182,759)
139	CITY OF NOME				(1,486,290)	(3,352,963)	(3,453,120)	(1,365,224)
140	CITY OF KOTZEBUE				(1,900,903)	(4,288,299)	(4,416,396)	(1,746,064)
141	GALENA CITY SD				(1,766,869)	(3,985,928)	(4,104,992)	(1,622,947)
143	CITY OF PETERSBURG				(2,103,443)	(4,745,216)	(4,886,961)	(1,932,106)
144	BRISTOL BAY BOROUGH				(1,308,174)	(2,951,145)	(3,039,300)	(1,201,616)
145	NORTH SLOPE BOROUGH				(30,948,198)	(69,816,894)	(71,902,411)	(28,427,295)
146	WRANGELL PUBLIC SD				(206,115)	(464,980)	(478,870)	(189,326)
148	CITY OF CORDOVA				(1,309,365)	(2,953,833)	(3,042,068)	(1,202,710)
149	NOME CITY SD				(547,455)	(1,235,019)	(1,271,911)	(502,862)
151	CITY OF KING COVE				(479,545)	(1,081,818)	(1,114,133)	(440,483)
152	ALASKA HOUSING FINANCE CORPORATION				(8,038,477)	(18,134,223)	(18,675,915)	(7,383,699)
153	LOWER YUKON SD				(3,807,763)	(8,590,037)	(8,846,632)	(3,497,599)
154	NORTHWEST ARCTIC BOROUGH SD				(2,901,096)	(6,544,662)	(6,740,159)	(2,664,785)
155	SOUTHEAST ISLAND SD				(278,791)	(628,933)	(647,720)	(256,082)
156	PRIBILOF SD				(109,610)	(247,273)	(254,659)	(100,682)
157	LOWER KUSKOKWIM SD				(7,771,600)	(17,532,168)	(18,055,876)	(7,138,561)
158	KODIAK ISLAND BOROUGH SD				(2,882,629)	(6,503,002)	(6,697,254)	(2,647,823)
159	YUKON FLATS SD				(406,868)	(917,865)	(945,283)	(373,727)
160	YUKON / KOYUKUK SD				(1,125,887)	(2,539,920)	(2,615,791)	(1,034,177)
161	NORTH SLOPE BOROUGH SD				(4,994,412)	(11,267,032)	(11,603,592)	(4,587,589)
162	ALEUTIAN REGION SD				-	-	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER				(1,855,033)	(4,184,821)	(4,309,827)	(1,703,931)
164	LAKE AND PENINSULA BOROUGH SD				(759,527)	(1,713,438)	(1,764,621)	(697,659)
165	SITKA COMMUNITY HOSPITAL				-	-	-	-
166	TANANA SD				(38,721)	(87,352)	(89,961)	(35,567)
167	SOUTHEAST REGIONAL RESOURCE CENTER				(935,261)	(2,109,881)	(2,172,905)	(859,079)
168	HYDABURG CITY SD				(280,578)	(632,964)	(651,872)	(257,724)

State of Alaska Public Employees' Retirement System  
 Schedule A - Employers' Allocation of Net OPEB Liability as of 6/30/2022

Employer Number	Employer Name	Plan Fiduciary Net Position as % of Total OPEB Liability	Covered Payroll	Net OPEB Liability as % of Covered Payroll	Net OPEB Liability 1% Decrease Discount Rate (6.25% Discount Rate)	Net OPEB Liability 1% Increase Discount Rate (8.25% Discount Rate)	Net OPEB Liability Trend 1% Decrease Trend	Net OPEB Liability Trend 1% Increase Trend
169	CITY OF TANANA				(3,405)	(7,681)	(7,911)	(3,128)
170	NORTH PACIFIC FISHERY MGMT COUNCIL				(679,107)	(1,532,015)	(1,577,778)	(623,790)
171	CITY OF BARROW				(587,963)	(1,326,403)	(1,366,024)	(540,070)
172	CITY OF SAINT PAUL				(877,477)	(1,979,525)	(2,038,656)	(806,002)
173	MUNICIPALITY OF ANCHORAGE				(87,476,673)	(197,341,042)	(203,235,861)	(80,351,212)
174	KODIAK ISLAND BOROUGH				(1,038,914)	(2,343,715)	(2,413,724)	(954,289)
175	NOME JOINT UTILITY SYSTEM				(333,596)	(752,569)	(775,049)	(306,423)
176	CITY OF SAND POINT				(467,035)	(1,053,596)	(1,085,069)	(428,992)
177	KETCHIKAN GATEWAY BOROUGH SD				(3,147,719)	(7,101,025)	(7,313,142)	(2,891,319)
178	CITY OF DILLINGHAM				(1,052,020)	(2,373,280)	(2,444,173)	(966,327)
179	CITY OF UNALASKA				(5,017,049)	(11,318,099)	(11,656,185)	(4,608,382)
180	KENAI PENINSULA BOROUGH				(8,530,532)	(19,244,262)	(19,819,112)	(7,835,673)
181	CITY OF KETCHIKAN				(4,259,905)	(9,610,036)	(9,897,100)	(3,912,912)
182	CITY OF SEWARD				(2,091,529)	(4,718,338)	(4,859,281)	(1,921,162)
183	CITY OF FORT YUKON				(226,369)	(510,672)	(525,926)	(207,930)
184	BRISTOL BAY BOROUGH SD				(216,242)	(487,826)	(502,398)	(198,628)
185	CORDOVA CITY SD				(411,634)	(928,616)	(956,355)	(378,104)
186	CITY OF CRAIG				(754,761)	(1,702,687)	(1,753,549)	(693,282)
187	PETERSBURG MEDICAL CENTER				(3,763,680)	(8,490,590)	(8,744,214)	(3,457,108)
189	HAINES BOROUGH				(945,984)	(2,134,070)	(2,197,818)	(868,928)
190	KENAI PENINSULA BOROUGH SD				(7,326,607)	(16,528,295)	(17,022,015)	(6,729,814)
191	CITY OF NORTH POLE				(1,239,667)	(2,796,600)	(2,880,138)	(1,138,690)
192	CITY OF GALENA				(385,423)	(869,486)	(895,458)	(354,028)
193	CITY OF NENANA				(89,356)	(201,581)	(207,602)	(82,078)
195	YUPIIT SD				(845,309)	(1,906,956)	(1,963,919)	(776,454)
196	NENANA CITY SD				(747,017)	(1,685,217)	(1,735,556)	(686,169)
198	CITY OF SAXMAN				(51,827)	(116,917)	(120,409)	(47,605)
199	CITY OF HOONAH				(370,530)	(835,889)	(860,858)	(340,348)
200	CITY OF PELICAN				(51,827)	(116,917)	(120,409)	(47,605)
202	CITY OF WHITTIER				(626,089)	(1,412,411)	(1,454,601)	(575,090)
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY				(554,604)	(1,251,146)	(1,288,519)	(509,428)
204	CRAIG CITY SD				(414,017)	(933,992)	(961,891)	(380,293)
205	DILLINGHAM CITY SD				(579,623)	(1,307,589)	(1,346,648)	(532,410)
206	CITY OF THORNE BAY				(162,628)	(366,877)	(377,836)	(149,381)
208	CITY OF AKUTAN				(363,382)	(819,763)	(844,250)	(333,782)
209	UNALASKA CITY SD				(487,289)	(1,099,288)	(1,132,125)	(447,596)
211	KASHUNAMIUT SD				(842,330)	(1,900,237)	(1,956,999)	(773,718)
215	CITY OF HOMER				(2,808,761)	(6,336,362)	(6,525,636)	(2,579,972)
218	SPECIAL EDUCATION SERVICE AGENCY				(96,505)	(217,707)	(224,211)	(88,644)
219	BARTLETT REGIONAL HOSPITAL				(16,554,712)	(37,346,233)	(38,461,811)	(15,206,239)
220	NORTHWEST ARCTIC BOROUGH				(1,056,785)	(2,384,031)	(2,455,245)	(970,704)
221	SAINT MARY'S SD				(456,908)	(1,030,751)	(1,061,540)	(419,690)
223	BRISTOL BAY RHA				(572,475)	(1,291,462)	(1,330,040)	(525,844)
224	COPPER RIVER BASIN RHA				(267,473)	(603,399)	(621,423)	(245,686)
225	SKAGWAY CITY SD				(137,013)	(309,091)	(318,324)	(125,852)
227	CITY OF KLAWOCK				(318,704)	(718,972)	(740,449)	(292,743)
228	PETERSBURG CITY SD				(455,716)	(1,028,063)	(1,058,772)	(418,596)
230	ALEUTIANS EAST BOROUGH				(389,593)	(878,893)	(905,147)	(357,858)
235	CITY OF HUSLIA				(66,719)	(150,514)	(155,010)	(61,285)
237	CITY OF KALTAG				(13,106)	(29,565)	(30,448)	(12,038)
240	HAINES BOROUGH SD				(387,210)	(873,518)	(899,611)	(355,670)
242	CITY OF ELIM				(3,712)	(8,374)	(8,625)	(3,410)
243	CITY OF ATKA				(13,701)	(30,909)	(31,832)	(12,585)
244	ALEUTIANS EAST BOROUGH SD				(416,995)	(940,711)	(968,811)	(383,029)
246	DELTA/GREELY SD				(577,241)	(1,302,213)	(1,341,112)	(530,221)
247	LAKE AND PENINSULA BOROUGH				(178,712)	(403,162)	(415,205)	(164,155)
248	CITY AND BOROUGH OF YAKUTAT				(378,870)	(854,703)	(880,234)	(348,009)

State of Alaska Public Employees' Retirement System  
 Schedule A - Employers' Allocation of Net OPEB Liability as of 6/30/2022

Employer Number	Employer Name	Plan Fiduciary Net Position as % of Total OPEB Liability	Covered Payroll	Net OPEB Liability as % of Covered Payroll	Net OPEB Liability 1% Decrease Discount Rate (6.25% Discount Rate)	Net OPEB Liability 1% Increase Discount Rate (8.25% Discount Rate)	Net OPEB Liability 1% Decrease Trend	Net OPEB Liability 1% Increase Trend
249	CITY OF UNALAKLEET				(72,056)	(162,553)	(167,409)	(66,187)
251	KLAWOCK CITY SD				(281,174)	(634,308)	(653,256)	(258,271)
254	CITY OF MEKORYUK				-	-	-	-
255	ALASKA GATEWAY SD				(1,100,272)	(2,482,134)	(2,556,278)	(1,010,649)
257	PELICAN CITY SD				(16,084)	(36,285)	(37,368)	(14,774)
258	DENALI BOROUGH				(255,559)	(576,522)	(593,743)	(234,742)
259	CITY OF ALLAKAKET				-	-	-	-
260	CITY OF KACHEMAK				(10,723)	(24,190)	(24,912)	(9,849)
262	COOK INLET HOUSING AUTHORITY				(5,059,344)	(11,413,514)	(11,754,450)	(4,647,232)
263	INTERIOR RHA				(457,503)	(1,032,095)	(1,062,924)	(420,237)
264	YAKUTAT SD				(126,290)	(284,901)	(293,411)	(116,003)
265	KAKE CITY SD				(260,920)	(588,616)	(606,199)	(239,667)
267	ALEUTIAN HOUSING AUTHORITY				(343,723)	(775,415)	(798,577)	(315,725)
270	BERING STRAITS RHA				(515,883)	(1,163,794)	(1,198,558)	(473,861)
271	CITY OF EGEGIK				(54,209)	(122,292)	(125,945)	(49,794)
275	ILISAGVIK COLLEGE				(2,265,476)	(5,110,749)	(5,263,414)	(2,080,940)
276	NORTH PACIFIC RIM HA				(638,598)	(1,440,632)	(1,483,665)	(586,581)
278	SAXMAN SEAPORT				(13,701)	(30,909)	(31,832)	(12,585)
279	TLINGIT-HAIDA RHA				(1,262,304)	(2,847,667)	(2,932,730)	(1,159,483)
280	CITY OF TOKSOOK BAY				(10,127)	(22,846)	(23,528)	(9,302)
281	BARANOF ISLAND HA				(294,280)	(663,873)	(683,704)	(270,309)
282	CITY OF DELTA JUNCTION				(116,759)	(263,399)	(271,267)	(107,248)
283	CITY OF ANDERSON				(3,625)	(8,179)	(8,423)	(3,330)
284	INTER-ISLAND FERRY AUTHORITY				(447,972)	(1,010,593)	(1,040,780)	(411,482)
286	CITY OF SELDOVIA				(47,657)	(107,510)	(110,721)	(43,775)
288	NORTHWEST INUPIAT HOUSING AUTHORITY				(182,882)	(412,569)	(424,893)	(167,985)
290	CITY OF UPPER KALSKAG				(4,170)	(9,407)	(9,688)	(3,830)
291	CITY OF SHAKTOOLIK				(32,168)	(72,569)	(74,737)	(29,548)
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY				(495,033)	(1,116,759)	(1,150,117)	(454,710)
296	MUNICIPALITY OF SKAGWAY				(1,687,044)	(3,805,849)	(3,919,534)	(1,549,625)
297	CITY OF NULATO				(49,796)	(112,336)	(115,692)	(45,740)
298	CITY OF ANIAK				(123,311)	(278,182)	(286,491)	(113,267)
299	ALASKA GASLINE DEVELOPMENT CORPORATION				(365,764)	(825,138)	(849,786)	(335,971)
<b>Subtotal</b>					(1,038,559,242)	(2,342,914,484)	(2,412,900,216)	(953,962,831)
Nonemployer: 999	STATE OF ALASKA (NON-EMPLOYER)				(130,458,758)	(294,305,516)	(303,096,784)	(119,832,169)
<b>Total</b>		<b>128.51%</b>	<b>858,641,000</b>	<b>-229.15%</b>	<b>(1,169,018,000)</b>	<b>(2,637,220,000)</b>	<b>(2,715,997,000)</b>	<b>(1,073,795,000)</b>

All amounts are determined without rounding. Rounded amounts are displayed.

\*Same as FY21 for certain employers who have zero present value of future contributions. All other er

State of Alaska Public Employees' Retirement System  
Schedule B - Employers' Allocation of Net OPEB Liability as of 6/30/2023

Employer Number	Employer Name	FY2023 Present Value of Future Contributions	Employer Proportion*	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows
101	STATE OF ALASKA (EMPLOYER)	919,590,000	49.57831%	3,359,074,935	4,499,837,693	(1,140,762,758)	54,901,303	(20,992,614)
102	SOUTHWEST REGION SD	1,745,000	0.09408%	6,374,130	8,538,824	(2,164,694)	169,387	(39,835)
103	ANNETTE ISLAND SD	1,401,000	0.07553%	5,117,568	6,855,525	(1,737,958)	82,712	(49,709)
104	BERING STRAIT SD	4,994,000	0.26924%	18,242,065	24,437,183	(6,195,119)	364,529	(114,004)
105	CHATHAM SD	550,000	0.02965%	2,009,038	2,691,320	(682,282)	32,471	(37,749)
106	ALASKA MUNICIPAL LEAGUE	-	0.00000%	-	-	-	-	-
107	CITY OF VALDEZ	6,532,000	0.35216%	23,860,065	31,963,092	(8,103,027)	458,635	(149,114)
108	JUNEAU BOROUGH SD	8,730,000	0.47066%	31,888,912	42,718,584	(10,829,673)	553,802	(199,290)
109	MATANUSKA-SUSITNA BOROUGH	16,886,000	0.91038%	61,681,118	82,628,410	(20,947,292)	1,048,874	(385,478)
110	MATANUSKA-SUSITNA BOROUGH SD	20,747,000	1.11854%	75,784,565	101,521,474	(25,736,910)	1,295,294	(473,617)
111	ANCHORAGE SD	59,037,000	3.18289%	215,650,134	288,886,262	(73,236,128)	3,879,672	(1,347,710)
112	COPPER RIVER SD	855,000	0.04610%	3,123,141	4,183,779	(1,060,638)	52,845	(19,518)
113	UNIVERSITY OF ALASKA	76,264,000	4.11166%	278,576,856	373,183,290	(94,606,434)	4,502,453	(2,079,952)
115	CITY OF KENAI	4,969,000	0.26790%	18,150,745	24,314,851	(6,164,106)	336,288	(113,433)
116	FAIRBANKS NORTH STAR BOROUGH	15,715,000	0.84725%	57,403,694	76,898,345	(19,494,652)	1,166,759	(358,746)
117	FAIRBANKS NORTH STAR BOROUGH SD	21,154,000	1.14049%	77,271,253	103,513,051	(26,241,798)	1,452,771	(482,908)
118	DENALI BOROUGH SD	673,000	0.03628%	2,458,332	3,293,197	(834,865)	87,342	(15,363)
120	CITY AND BOROUGH OF SITKA	6,541,000	0.35265%	23,892,940	32,007,132	(8,114,191)	405,638	(149,319)
121	CHUGACH SD	401,000	0.02162%	1,464,771	1,962,217	(497,445)	31,402	(9,154)
122	KETCHIKAN GATEWAY BOROUGH	4,203,000	0.22660%	15,352,703	20,566,576	(5,213,873)	248,136	(186,868)
123	CITY OF SOLDOTNA	2,920,000	0.15743%	10,666,165	14,288,461	(3,622,296)	176,091	(66,658)
124	IDITAROD AREA SD	532,000	0.02868%	1,943,288	2,603,240	(659,953)	53,365	(12,145)
125	KUSPUK SD	1,143,000	0.06162%	4,175,146	5,593,052	(1,417,906)	120,809	(26,093)
126	CITY AND BOROUGH OF JUNEAU	24,909,000	1.34293%	90,987,503	121,887,425	(30,899,922)	1,470,571	(577,576)
128	CITY OF KODIAK	4,815,000	0.25959%	17,588,214	23,561,281	(5,973,067)	399,522	(109,918)
129	CITY OF FAIRBANKS	5,925,000	0.31944%	21,642,818	28,992,854	(7,350,036)	349,799	(189,075)
131	CITY OF WASILLA	5,514,000	0.29728%	20,141,519	26,981,704	(6,840,185)	399,876	(125,875)
133	SITKA BOROUGH SD	1,596,000	0.08605%	5,829,863	7,809,721	(1,979,858)	108,757	(36,434)
134	CITY OF PALMER	2,760,000	0.14880%	10,081,718	13,505,532	(3,423,814)	181,617	(63,006)
135	CITY AND BOROUGH OF WRANGELL	2,220,000	0.11969%	8,109,208	10,863,145	(2,753,937)	141,806	(50,679)
136	CITY OF BETHEL	4,356,000	0.23485%	15,911,581	21,315,252	(5,403,672)	335,499	(99,440)
137	VALDEZ CITY SD	1,515,000	0.08168%	5,533,986	7,413,363	(1,879,376)	89,442	(45,082)
138	HOONAH CITY SD	278,000	0.01499%	1,015,477	1,360,340	(344,862)	23,076	(6,346)
139	CITY OF NOME	2,622,000	0.14136%	9,577,632	12,830,255	(3,252,623)	154,797	(106,880)
140	CITY OF KOTZEBUE	3,139,000	0.16923%	11,466,128	15,360,096	(3,893,968)	185,319	(93,758)
141	GALENA CITY SD	2,964,000	0.15980%	10,826,888	14,503,767	(3,676,879)	174,988	(96,182)
143	CITY OF PETERSBURG	3,187,000	0.17182%	11,641,462	15,594,975	(3,953,513)	214,789	(72,754)
144	BRISTOL BAY BOROUGH	2,226,000	0.12001%	8,131,125	10,892,505	(2,761,381)	131,418	(77,705)
145	NORTH SLOPE BOROUGH	45,243,000	2.43921%	165,263,462	221,387,963	(56,124,501)	3,357,253	(1,032,818)
146	WRANGELL PUBLIC SD	504,000	0.02717%	1,841,009	2,466,228	(625,218)	29,755	(42,812)
148	CITY OF CORDOVA	2,140,000	0.11537%	7,816,984	10,471,680	(2,654,696)	126,341	(60,146)
149	NOME CITY SD	710,000	0.03828%	2,593,485	3,474,249	(880,764)	79,963	(16,208)
151	CITY OF KING COVE	774,000	0.04173%	2,827,264	3,787,421	(960,157)	45,695	(19,138)
152	ALASKA HOUSING FINANCE CORPORATION	12,192,000	0.65731%	44,534,892	59,659,219	(15,124,327)	825,763	(278,322)
153	LOWER YUKON SD	6,018,000	0.32445%	21,982,528	29,447,931	(7,465,403)	359,087	(137,380)
154	NORTHWEST ARCTIC BOROUGH SD	4,806,000	0.25911%	17,555,339	23,517,241	(5,961,902)	283,735	(146,091)
155	SOUTHEAST ISLAND SD	610,000	0.03289%	2,228,206	2,984,918	(756,713)	36,013	(43,733)
156	PRIBILOF SD	160,000	0.00863%	584,447	782,929	(198,482)	14,683	(3,653)
157	LOWER KUSKOKWIM SD	12,390,000	0.66799%	45,258,146	60,628,094	(15,369,948)	731,477	(289,008)
158	KODIAK ISLAND BOROUGH SD	4,617,000	0.24892%	16,864,960	22,592,406	(5,727,446)	272,577	(113,244)
159	YUKON FLATS SD	657,000	0.03542%	2,399,887	3,214,904	(815,017)	38,788	(16,923)
160	YUKON / KOYUKUK SD	1,997,000	0.10767%	7,294,634	9,771,937	(2,477,303)	117,898	(82,662)
161	NORTH SLOPE BOROUGH SD	7,028,000	0.37890%	25,671,852	34,390,173	(8,718,321)	574,312	(160,437)
162	ALEUTIAN REGION SD	-	0.00000%	-	-	-	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	3,079,000	0.16600%	11,246,960	15,066,497	(3,819,538)	181,777	(91,817)
164	LAKE AND PENINSULA BOROUGH SD	1,419,000	0.07650%	5,183,318	6,943,605	(1,760,287)	83,775	(69,035)
165	SITKA COMMUNITY HOSPITAL	-	0.00000%	-	-	-	-	-
166	TANANA SD	22,000	0.00119%	80,362	107,653	(27,291)	9,348	(502)
167	SOUTHEAST REGIONAL RESOURCE CENTER	1,501,000	0.08092%	5,482,847	7,344,856	(1,862,009)	88,616	(37,430)
168	HYDABURG CITY SD	350,000	0.01887%	1,278,479	1,712,658	(434,179)	37,585	(7,990)

State of Alaska Public Employees' Retirement System  
 Schedule B - Employers' Allocation of Net OPEB Liability as of 6/30/2023

Employer Number	Employer Name	FY2023 Present Value of Future Contributions	Employer Proportion*	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows
169	CITY OF TANANA	-	0.00029%	19,734	26,435	(6,702)	319	(124)
170	NORTH PACIFIC FISHERY MGMT COUNCIL	953,000	0.05138%	3,481,115	4,663,323	(1,182,208)	78,272	(21,755)
171	CITY OF BARROW	776,000	0.04184%	2,834,570	3,797,208	(962,638)	74,075	(17,715)
172	CITY OF SAINT PAUL	951,000	0.05127%	3,473,809	4,653,537	(1,179,727)	134,364	(21,710)
173	MUNICIPALITY OF ANCHORAGE	130,049,000	7.01140%	475,042,504	636,369,895	(161,327,391)	9,305,162	(2,968,789)
174	KODIAK ISLAND BOROUGH	1,653,000	0.08912%	6,038,072	8,088,639	(2,050,567)	97,589	(38,702)
175	NOME JOINT UTILITY SYSTEM	462,000	0.02491%	1,687,592	2,260,709	(573,117)	39,177	(10,547)
176	CITY OF SAND POINT	567,000	0.03057%	2,071,135	2,774,506	(703,371)	64,305	(12,944)
177	KETCHIKAN GATEWAY BOROUGH SD	4,230,000	0.22805%	15,451,328	20,698,696	(5,247,367)	384,986	(96,563)
178	CITY OF DILLINGHAM	1,661,000	0.08955%	6,067,295	8,127,786	(2,060,491)	99,875	(37,918)
179	CITY OF UNALASKA	7,066,000	0.38095%	25,810,659	34,576,119	(8,765,460)	575,226	(161,304)
180	KENAI PENINSULA BOROUGH	13,171,000	0.71009%	48,110,980	64,449,768	(16,338,788)	841,014	(300,671)
181	CITY OF KETCHIKAN	6,367,000	0.34327%	23,257,354	31,155,696	(7,898,342)	445,069	(145,347)
182	CITY OF SEWARD	3,395,000	0.18304%	12,401,243	16,612,783	(4,211,539)	200,433	(91,381)
183	CITY OF FORT YUKON	396,000	0.02135%	1,446,507	1,937,750	(491,243)	23,379	(15,140)
184	BRISTOL BAY BOROUGH SD	342,000	0.01844%	1,249,256	1,673,512	(424,255)	20,355	(7,807)
185	CORDOVA CITY SD	601,000	0.03240%	2,195,331	2,940,878	(745,548)	44,684	(13,720)
186	CITY OF CRAIG	1,027,000	0.05537%	3,751,422	5,025,428	(1,274,006)	90,791	(23,445)
187	PETERSBURG MEDICAL CENTER	5,543,000	0.29884%	20,247,450	27,123,610	(6,876,160)	402,605	(126,537)
189	HAINES BOROUGH	1,515,000	0.08168%	5,533,986	7,413,363	(1,879,376)	89,442	(37,256)
190	KENAI PENINSULA BOROUGH SD	11,785,000	0.63537%	43,048,204	57,667,642	(14,619,438)	695,760	(298,552)
191	CITY OF NORTH POLE	1,994,000	0.10750%	7,283,676	9,757,257	(2,473,582)	117,721	(50,493)
192	CITY OF GALENA	600,000	0.03235%	2,191,678	2,935,985	(744,307)	37,415	(13,697)
193	CITY OF NENANA	93,000	0.00501%	339,710	455,078	(115,368)	14,146	(2,123)
195	YUPIIT SD	1,254,000	0.06761%	4,580,607	6,136,209	(1,555,602)	89,926	(28,627)
196	NENANA CITY SD	1,232,000	0.06642%	4,500,245	6,028,556	(1,528,311)	72,734	(36,460)
198	CITY OF SAXMAN	61,000	0.00329%	222,821	298,492	(75,671)	7,789	(1,393)
199	CITY OF HOONAH	613,000	0.03305%	2,239,164	2,999,598	(760,434)	36,190	(18,482)
200	CITY OF PELICAN	107,000	0.00577%	390,849	523,584	(132,735)	6,317	(6,850)
202	CITY OF WHITTIER	1,043,000	0.05623%	3,809,867	5,103,721	(1,293,854)	61,576	(32,709)
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	782,000	0.04216%	2,856,487	3,826,567	(970,081)	65,616	(17,852)
204	CRAIG CITY SD	581,000	0.03132%	2,122,275	2,843,012	(720,738)	47,684	(13,263)
205	DILLINGHAM CITY SD	849,000	0.04577%	3,101,224	4,154,419	(1,053,195)	62,586	(19,381)
206	CITY OF THORNE BAY	342,000	0.01844%	1,249,256	1,673,512	(424,255)	20,191	(22,740)
208	CITY OF AKUTAN	540,000	0.02911%	1,972,510	2,642,387	(669,877)	38,383	(12,327)
209	UNALASKA CITY SD	704,000	0.03796%	2,571,569	3,444,889	(873,321)	53,806	(16,071)
211	KASHUNAMIUT SD	1,403,000	0.07564%	5,124,873	6,865,312	(1,740,439)	82,830	(43,959)
215	CITY OF HOMER	4,497,000	0.24245%	16,426,625	22,005,209	(5,578,584)	265,493	(110,243)
218	SPECIAL EDUCATION SERVICE AGENCY	62,000	0.00334%	226,473	303,385	(76,912)	19,825	(1,415)
219	BARTLETT REGIONAL HOSPITAL	25,621,000	1.38132%	93,588,294	125,371,461	(31,783,167)	1,625,743	(584,882)
220	NORTHWEST ARCTIC BOROUGH	1,353,000	0.07294%	4,942,233	6,620,647	(1,678,413)	137,210	(30,887)
221	SAINT MARY'S SD	777,000	0.04189%	2,838,223	3,802,101	(963,878)	45,872	(27,044)
223	BRISTOL BAY RHA	838,000	0.04518%	3,061,043	4,100,593	(1,039,549)	61,933	(19,130)
224	COPPER RIVER BASIN RHA	518,000	0.02793%	1,892,148	2,534,734	(642,585)	30,582	(28,485)
225	SKAGWAY CITY SD	244,000	0.01315%	891,282	1,193,967	(302,685)	14,405	(10,314)
227	CITY OF KLAWOCK	567,000	0.03057%	2,071,135	2,774,506	(703,371)	33,474	(23,700)
228	PETERSBURG CITY SD	683,000	0.03682%	2,494,860	3,342,130	(847,270)	47,371	(15,592)
230	ALEUTIANS EAST BOROUGH	475,000	0.02561%	1,735,078	2,324,322	(589,243)	55,508	(10,843)
235	CITY OF HUSLIA	103,000	0.00555%	376,238	504,011	(127,773)	6,754	(2,351)
237	CITY OF KALTAG	22,000	0.00119%	80,362	107,653	(27,291)	1,299	(718)
240	HAINES BOROUGH SD	586,000	0.03159%	2,140,539	2,867,479	(726,940)	39,577	(13,377)
242	CITY OF ELIM	-	0.00032%	21,515	28,821	(7,307)	497	(134)
243	CITY OF ATKA	20,000	0.00108%	73,056	97,866	(24,810)	1,810	(457)
244	ALEUTIANS EAST BOROUGH SD	693,000	0.03736%	2,531,388	3,391,063	(859,675)	40,913	(21,448)
246	DELTA/GREELY SD	959,000	0.05170%	3,503,032	4,692,683	(1,189,651)	56,617	(29,631)
247	LAKE AND PENINSULA BOROUGH	286,000	0.01542%	1,044,700	1,399,486	(354,787)	16,885	(6,989)
248	CITY AND BOROUGH OF YAKUTAT	589,000	0.03176%	2,151,497	2,882,159	(730,662)	36,873	(13,446)

State of Alaska Public Employees' Retirement System  
Schedule B - Employers' Allocation of Net OPEB Liability as of 6/30/2023

Employer Number	Employer Name	FY2023 Present Value of Future Contributions	Employer Proportion*	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows
249	CITY OF UNALAKLEET	-	0.00616%	417,616	559,440	(141,825)	6,750	(2,620)
251	KLAWOCK CITY SD	373,000	0.02011%	1,362,493	1,825,204	(462,711)	35,090	(8,515)
254	CITY OF MEKORYUK	-	0.00000%	-	-	-	240	-
255	ALASKA GATEWAY SD	1,570,000	0.08464%	5,734,890	7,682,495	(1,947,604)	124,093	(35,840)
257	PELICAN CITY SD	27,000	0.00146%	98,625	132,119	(33,494)	1,882	(616)
258	DENALI BOROUGH	396,000	0.02135%	1,446,507	1,937,750	(491,243)	25,026	(9,040)
259	CITY OF ALLAKAKET	-	0.00000%	-	-	-	-	-
260	CITY OF KACHEMAK	27,000	0.00146%	98,625	132,119	(33,494)	1,594	(2,370)
262	COOK INLET HOUSING AUTHORITY	7,749,000	0.41778%	28,305,518	37,918,249	(9,612,730)	508,958	(176,896)
263	INTERIOR RHA	681,000	0.03672%	2,487,554	3,332,343	(844,789)	48,111	(15,546)
264	YAKUTAT SD	142,000	0.00766%	518,697	694,850	(176,153)	19,236	(3,242)
265	KAKE CITY SD	408,000	0.02200%	1,490,341	1,996,470	(506,129)	25,113	(9,314)
267	ALEUTIAN HOUSING AUTHORITY	414,000	0.02232%	1,512,258	2,025,830	(513,572)	50,665	(9,451)
270	BERING STRAITS RHA	906,000	0.04885%	3,309,433	4,433,338	(1,123,904)	53,488	(36,217)
271	CITY OF EGEKIK	179,000	0.00965%	653,851	875,902	(222,052)	10,568	(20,604)
275	ILISAGVIK COLLEGE	3,373,000	0.18185%	12,320,882	16,505,130	(4,184,248)	238,140	(77,000)
276	NORTH PACIFIC RIM HA	987,000	0.05321%	3,605,310	4,829,696	(1,224,386)	62,836	(22,531)
278	SAXMAN SEAPORT	-	0.00117%	79,409	106,376	(26,968)	2,663	(496)
279	TLINGIT-HAIDA RHA	1,976,000	0.10653%	7,217,925	9,669,178	(2,451,252)	121,217	(45,109)
280	CITY OF TOKSOOK BAY	8,000	0.00043%	29,222	39,146	(9,924)	2,101	(183)
281	BARANOF ISLAND HA	448,000	0.02415%	1,636,453	2,192,202	(555,750)	29,766	(10,227)
282	CITY OF DELTA JUNCTION	137,000	0.00739%	500,433	670,383	(169,950)	16,639	(3,127)
283	CITY OF ANDERSON	-	0.00031%	21,012	28,148	(7,136)	408	(131)
284	INTER-ISLAND FERRY AUTHORITY	776,000	0.04184%	2,834,570	3,797,208	(962,638)	45,813	(29,261)
286	CITY OF SELDOVIA	66,000	0.00356%	241,085	322,958	(81,874)	5,597	(1,507)
288	NORTHWEST INUPIAT HOUSING AUTHORITY	797,000	0.04297%	2,911,279	3,899,967	(988,688)	47,053	(108,210)
290	CITY OF UPPER KALSKAG	7,000	0.00038%	25,570	34,253	(8,684)	642	(160)
291	CITY OF SHAKTOOLIK	20,000	0.00108%	73,056	97,866	(24,810)	6,687	(457)
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	1,132,000	0.06103%	4,134,965	5,539,225	(1,404,260)	66,831	(87,445)
296	MUNICIPALITY OF SKAGWAY	2,556,000	0.13780%	9,336,547	12,507,297	(3,170,750)	172,097	(58,349)
297	CITY OF NULATO	-	0.00426%	288,603	386,614	(98,011)	4,664	(1,811)
298	CITY OF ANIAK	154,000	0.00830%	562,531	753,570	(191,039)	16,427	(3,516)
299	ALASKA GASLINE DEVELOPMENT CORPORATION	435,000	0.02345%	1,588,966	2,128,589	(539,623)	51,435	(9,930)
<b>Subtotal</b>		<b>1,619,170,000</b>	<b>87.30763%</b>	<b>5,915,346,046</b>	<b>7,924,234,387</b>	<b>(2,008,888,340)</b>	<b>101,938,554</b>	<b>(38,234,499)</b>
Nonemployer:								
999	STATE OF ALASKA (NON-EMPLOYER)	235,421,000	12.69237%	859,944,954	1,151,987,613	(292,042,660)	13,898,720	(10,440,574)
<b>Total</b>		<b>1,854,591,000</b>	<b>100.00000%</b>	<b>6,775,291,000</b>	<b>9,076,222,000</b>	<b>(2,300,931,000)</b>	<b>115,837,274</b>	<b>(48,675,074)</b>

All amounts are determined without rounding. Rounded amounts are displayed.

\*Same as FY22 for certain employers who have zero present value of future contributions. All other employers are allocated the remaining 99.98749% based on present value of future contributions.

State of Alaska Public Employees' Retirement System  
Schedule B - Employers' Allocation of Net OPEB Liability as of 6/30/2023

Employer Number	Employer Name	Plan Fiduciary Net Position as % of Total OPEB Liability	Covered Payroll	Net OPEB Liability as % of Covered Payroll	Net OPEB Liability 1% Decrease Discount Rate (6.25% Discount Rate)	Net OPEB Liability 1% Increase Discount Rate (8.25% Discount Rate)	Net OPEB Liability 1% Decrease Discount Rate Trend	Net OPEB Liability 1% Increase Discount Rate Trend
101	STATE OF ALASKA (EMPLOYER)				(758,257,650)	(1,462,088,229)	(1,498,843,111)	(714,386,793)
102	SOUTHWEST REGION SD				(1,438,858)	(2,774,436)	(2,844,182)	(1,355,610)
103	ANNETTE ISLAND SD				(1,155,209)	(2,227,499)	(2,283,495)	(1,088,372)
104	BERING STRAIT SD				(4,117,855)	(7,940,135)	(8,139,739)	(3,879,607)
105	CHATHAM SD				(453,508)	(874,464)	(896,447)	(427,269)
106	ALASKA MUNICIPAL LEAGUE				-	-	-	-
107	CITY OF VALDEZ				(5,386,030)	(10,385,455)	(10,646,531)	(5,074,408)
108	JUNEAU BOROUGH SD				(7,198,414)	(13,880,132)	(14,229,059)	(6,781,932)
109	MATANUSKA-SUSITNA BOROUGH				(13,923,530)	(26,847,641)	(27,522,553)	(13,117,950)
110	MATANUSKA-SUSITNA BOROUGH SD				(17,107,158)	(32,986,379)	(33,815,611)	(16,117,381)
111	ANCHORAGE SD				(48,679,582)	(93,864,986)	(96,224,623)	(45,863,105)
112	COPPER RIVER SD				(704,999)	(1,359,394)	(1,393,568)	(664,210)
113	UNIVERSITY OF ALASKA				(62,884,287)	(121,254,795)	(124,302,973)	(59,245,962)
115	CITY OF KENAI				(4,097,241)	(7,900,386)	(8,098,991)	(3,860,185)
116	FAIRBANKS NORTH STAR BOROUGH				(12,957,969)	(24,985,827)	(25,613,936)	(12,208,254)
117	FAIRBANKS NORTH STAR BOROUGH SD				(17,442,754)	(33,633,483)	(34,478,982)	(16,433,561)
118	DENALI BOROUGH SD				(554,929)	(1,070,026)	(1,096,925)	(522,822)
120	CITY AND BOROUGH OF SITKA				(5,393,451)	(10,399,764)	(10,661,200)	(5,081,399)
121	CHUGACH SD				(330,649)	(637,564)	(653,591)	(311,518)
122	KETCHIKAN GATEWAY BOROUGH				(3,465,628)	(6,682,496)	(6,850,485)	(3,265,116)
123	CITY OF SOLDOTNA				(2,407,717)	(4,642,610)	(4,759,319)	(2,268,412)
124	IDITAROD AREA SD				(438,666)	(845,845)	(867,109)	(413,286)
125	KUSPUK SD				(942,473)	(1,817,296)	(1,862,980)	(887,944)
126	CITY AND BOROUGH OF JUNEAU				(20,538,979)	(39,603,688)	(40,599,270)	(19,350,646)
128	CITY OF KODIAK				(3,970,259)	(7,655,537)	(7,847,986)	(3,740,550)
129	CITY OF FAIRBANKS				(4,885,521)	(9,420,364)	(9,657,179)	(4,602,858)
131	CITY OF WASILLA				(4,546,627)	(8,766,901)	(8,987,289)	(4,283,571)
133	SITKA BOROUGH SD				(1,315,999)	(2,537,536)	(2,601,326)	(1,239,858)
134	CITY OF PALMER				(2,275,787)	(4,388,220)	(4,498,534)	(2,144,116)
135	CITY AND BOROUGH OF WRANGELL				(1,830,524)	(3,529,655)	(3,618,386)	(1,724,615)
136	CITY OF BETHEL				(3,591,786)	(6,925,756)	(7,099,860)	(3,383,974)
137	VALDEZ CITY SD				(1,249,209)	(2,469,751)	(2,469,304)	(1,176,933)
138	HOONAH CITY SD				(229,228)	(442,002)	(453,113)	(215,965)
139	CITY OF NOME				(2,161,998)	(4,168,809)	(4,273,607)	(2,036,910)
140	CITY OF KOTZEBUE				(2,588,296)	(4,990,806)	(5,116,268)	(2,438,543)
141	GALENA CITY SD				(2,443,998)	(4,712,567)	(4,831,034)	(2,302,594)
143	CITY OF PETERSBURG				(2,627,875)	(5,067,123)	(5,194,503)	(2,475,832)
144	BRISTOL BAY BOROUGH				(1,835,472)	(3,539,195)	(3,628,166)	(1,729,276)
145	NORTH SLOPE BOROUGH				(37,305,594)	(71,933,424)	(73,741,731)	(35,147,187)
146	WRANGELL PUBLIC SD				(415,579)	(801,327)	(821,471)	(391,534)
148	CITY OF CORDOVA				(1,764,560)	(3,402,461)	(3,487,994)	(1,662,467)
149	NOME CITY SD				(585,438)	(1,128,854)	(1,157,232)	(551,566)
151	CITY OF KING COVE				(638,210)	(1,230,610)	(1,261,545)	(601,285)
152	ALASKA HOUSING FINANCE CORPORATION				(10,053,042)	(19,384,486)	(19,871,785)	(9,471,399)
153	LOWER YUKON SD				(4,962,205)	(9,568,228)	(9,808,760)	(4,675,105)
154	NORTHWEST ARCTIC BOROUGH SD				(3,962,838)	(7,641,227)	(7,833,317)	(3,733,558)
155	SOUTHEAST ISLAND SD				(502,982)	(969,860)	(994,241)	(473,881)
156	PRIBILOF SD				(131,930)	(254,390)	(260,785)	(124,297)
157	LOWER KUSKOKWIM SD				(10,216,305)	(19,699,293)	(20,194,506)	(9,625,216)
158	KODIAK ISLAND BOROUGH SD				(3,806,996)	(7,340,729)	(7,525,265)	(3,586,733)
159	YUKON FLATS SD				(541,736)	(1,044,587)	(1,070,847)	(510,393)
160	YUKON / KOYUKUK SD				(1,646,647)	(3,175,100)	(3,254,918)	(1,551,377)
161	NORTH SLOPE BOROUGH SD				(5,795,012)	(11,174,062)	(11,454,963)	(5,459,727)
162	ALEUTIAN REGION SD				-	-	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER				(2,538,822)	(4,895,410)	(5,018,473)	(2,391,932)
164	LAKE AND PENINSULA BOROUGH SD				(1,170,051)	(2,256,118)	(2,312,833)	(1,102,355)
165	SITKA COMMUNITY HOSPITAL				-	-	-	-
166	TANANA SD				(18,140)	(34,979)	(35,858)	(17,091)
167	SOUTHEAST REGIONAL RESOURCE CENTER				(1,237,665)	(2,386,492)	(2,446,485)	(1,166,057)
168	HYDABURG CITY SD				(288,596)	(556,477)	(570,466)	(271,899)

State of Alaska Public Employees' Retirement System  
Schedule B - Employers' Allocation of Net OPEB Liability as of 6/30/2023

Employer Number	Employer Name	Plan Fiduciary Net Position as % of Total OPEB Liability	Covered Payroll	Net OPEB Liability as % of Covered Payroll	Net OPEB Liability 1% Decrease Discount Rate (6.25% Discount Rate)	Net OPEB Liability 1% Increase Discount Rate (8.25% Discount Rate)	Net OPEB Liability 1% Decrease Discount Rate Trend	Net OPEB Liability 1% Increase Discount Rate Trend
169	CITY OF TANANA				(4,455)	(8,589)	(8,805)	(4,197)
170	NORTH PACIFIC FISHERY MGMT COUNCIL				(785,806)	(1,515,208)	(1,553,298)	(740,341)
171	CITY OF BARROW				(639,859)	(1,233,789)	(1,264,805)	(602,838)
172	CITY OF SAINT PAUL				(784,157)	(1,512,028)	(1,550,038)	(738,788)
173	MUNICIPALITY OF ANCHORAGE				(107,233,277)	(206,769,443)	(211,967,342)	(101,029,033)
174	KODIAK ISLAND BOROUGH				(1,362,999)	(2,628,162)	(2,694,231)	(1,284,139)
175	NOME JOINT UTILITY SYSTEM				(380,947)	(734,550)	(753,015)	(358,906)
176	CITY OF SAND POINT				(467,526)	(901,493)	(924,155)	(440,476)
177	KETCHIKAN GATEWAY BOROUGH SD				(3,487,891)	(6,725,425)	(6,894,493)	(3,286,091)
178	CITY OF DILLINGHAM				(1,369,595)	(2,640,882)	(2,707,270)	(1,290,354)
179	CITY OF UNALASKA				(5,826,345)	(11,234,480)	(11,516,899)	(5,489,247)
180	KENAI PENINSULA BOROUGH				(10,860,287)	(20,941,032)	(21,467,461)	(10,231,939)
181	CITY OF KETCHIKAN				(5,249,977)	(10,123,115)	(10,377,597)	(4,946,227)
182	CITY OF SEWARD				(2,799,383)	(5,397,829)	(5,533,523)	(2,637,418)
183	CITY OF FORT YUKON				(326,526)	(629,614)	(645,442)	(307,634)
184	BRISTOL BAY BOROUGH SD				(282,000)	(543,758)	(557,427)	(265,684)
185	CORDOVA CITY SD				(495,561)	(955,551)	(979,572)	(466,889)
186	CITY OF CRAIG				(846,824)	(1,632,863)	(1,673,911)	(797,829)
187	PETERSBURG MEDICAL CENTER				(4,570,539)	(8,813,009)	(9,034,556)	(4,306,099)
189	HAINES BOROUGH				(1,249,209)	(2,408,751)	(2,469,304)	(1,176,933)
190	KENAI PENINSULA BOROUGH SD				(9,717,446)	(18,737,383)	(19,208,415)	(9,155,220)
191	CITY OF NORTH POLE				(1,644,174)	(3,170,330)	(3,250,028)	(1,549,046)
192	CITY OF GALENA				(494,736)	(953,961)	(977,942)	(466,112)
193	CITY OF NENANA				(76,684)	(147,864)	(151,581)	(72,247)
195	YUPIIT SD				(1,033,999)	(1,993,778)	(2,043,899)	(974,174)
196	NENANA CITY SD				(1,015,859)	(1,958,800)	(2,008,041)	(957,084)
198	CITY OF SAXMAN				(50,298)	(96,986)	(99,424)	(47,388)
199	CITY OF HOONAH				(505,456)	(974,630)	(999,131)	(476,211)
200	CITY OF PELICAN				(88,228)	(170,123)	(174,400)	(83,123)
202	CITY OF WHITTIER				(860,017)	(1,658,302)	(1,699,990)	(810,258)
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY				(644,806)	(1,243,329)	(1,274,585)	(607,500)
204	CRAIG CITY SD				(479,070)	(923,752)	(946,974)	(451,352)
205	DILLINGHAM CITY SD				(700,052)	(1,349,855)	(1,383,788)	(659,549)
206	CITY OF THORNE BAY				(282,000)	(543,758)	(557,427)	(265,684)
208	CITY OF AKUTAN				(445,263)	(858,565)	(880,148)	(419,501)
209	UNALASKA CITY SD				(580,491)	(1,119,314)	(1,147,452)	(546,905)
211	KASHUNAMIUT SD				(1,156,858)	(2,230,679)	(2,286,755)	(1,089,926)
215	CITY OF HOMER				(3,708,049)	(7,149,937)	(7,329,677)	(3,493,511)
218	SPECIAL EDUCATION SERVICE AGENCY				(51,123)	(98,576)	(101,054)	(48,165)
219	BARTLETT REGIONAL HOSPITAL				(21,126,066)	(40,735,722)	(41,759,762)	(19,903,766)
220	NORTHWEST ARCTIC BOROUGH				(1,115,630)	(2,151,182)	(2,205,260)	(1,051,083)
221	SAINT MARY'S SD				(640,684)	(1,235,379)	(1,266,435)	(603,615)
223	BRISTOL BAY RHA				(690,982)	(1,332,365)	(1,365,859)	(651,003)
224	COPPER RIVER BASIN RHA				(427,122)	(823,586)	(844,290)	(402,410)
225	SKAGWAY CITY SD				(201,193)	(387,944)	(397,696)	(189,552)
227	CITY OF KLAWOCK				(467,526)	(901,493)	(924,155)	(440,476)
228	PETERSBURG CITY SD				(563,175)	(1,085,926)	(1,113,224)	(530,591)
230	ALEUTIANS EAST BOROUGH				(391,666)	(755,219)	(774,204)	(369,005)
235	CITY OF HUSLIA				(84,930)	(163,763)	(167,880)	(80,016)
237	CITY OF KALTAG				(18,140)	(34,979)	(35,858)	(17,091)
240	HAINES BOROUGH SD				(483,192)	(931,702)	(955,124)	(455,236)
242	CITY OF ELIM				(4,857)	(9,365)	(9,600)	(4,576)
243	CITY OF ATKA				(16,491)	(31,799)	(32,598)	(15,537)
244	ALEUTIANS EAST BOROUGH SD				(571,420)	(1,101,825)	(1,129,523)	(538,360)
246	DELTA/GREELY SD				(790,754)	(1,524,748)	(1,563,078)	(745,003)
247	LAKE AND PENINSULA BOROUGH				(235,824)	(454,721)	(466,152)	(222,180)
248	CITY AND BOROUGH OF YAKUTAT				(485,666)	(936,472)	(960,013)	(457,567)



State of Alaska Public Employees' Retirement System  
Schedule B - Employers' Allocation of Net OPEB Liability as of 6/30/2023

Employer Number	Employer Name	Plan Fiduciary Net Position as % of Total OPEB Liability	Covered Payroll	Net OPEB Liability as % of Covered Payroll	Net OPEB Liability 1% Decrease Discount Rate (6.25% Discount Rate)	Net OPEB Liability 1% Increase Discount Rate (8.25% Discount Rate)	Net OPEB Liability 1% Decrease Trend	Net OPEB Liability 1% Increase Trend
249	CITY OF UNALAKLEET				(94,270)	(181,773)	(186,343)	(88,816)
251	KLAWOCK CITY SD				(307,561)	(593,046)	(607,954)	(289,766)
254	CITY OF MEKORYUK				-	-	-	-
255	ALASKA GATEWAY SD				(1,294,560)	(2,496,198)	(2,558,949)	(1,219,660)
257	PELICAN CITY SD				(22,263)	(42,928)	(44,007)	(20,975)
258	DENALI BOROUGH				(326,526)	(629,614)	(645,442)	(307,634)
259	CITY OF ALLAKAKET				-	-	-	-
260	CITY OF KACHEMAK				(22,263)	(42,928)	(44,007)	(20,975)
262	COOK INLET HOUSING AUTHORITY				(6,389,520)	(12,320,405)	(12,630,123)	(6,019,838)
263	INTERIOR RHA				(561,526)	(1,082,746)	(1,109,964)	(529,037)
264	YAKUTAT SD				(117,088)	(225,771)	(231,446)	(110,313)
265	KAKE CITY SD				(336,421)	(648,693)	(665,001)	(316,956)
267	ALEUTIAN HOUSING AUTHORITY				(341,368)	(658,233)	(674,780)	(321,617)
270	BERING STRAITS RHA				(747,052)	(1,440,481)	(1,476,693)	(703,829)
271	CITY OF EGEGIK				(147,596)	(284,598)	(291,753)	(139,057)
275	ILISAGVIK COLLEGE				(2,781,243)	(5,362,850)	(5,497,665)	(2,620,327)
276	NORTH PACIFIC RIM HA				(813,841)	(1,569,266)	(1,608,715)	(766,754)
278	SAXMAN SEAPORT				(17,925)	(34,564)	(35,433)	(16,888)
279	TLINGIT-HAIDA RHA				(1,629,332)	(3,141,711)	(3,220,690)	(1,535,063)
280	CITY OF TOKSOOK BAY				(6,596)	(12,719)	(13,039)	(6,215)
281	BARANOF ISLAND HA				(369,403)	(712,291)	(730,197)	(348,030)
282	CITY OF DELTA JUNCTION				(112,965)	(217,821)	(223,297)	(106,429)
283	CITY OF ANDERSON				(4,743)	(9,146)	(9,376)	(4,469)
284	INTER-ISLAND FERRY AUTHORITY				(639,859)	(1,233,789)	(1,264,805)	(602,838)
286	CITY OF SELDOVIA				(54,421)	(104,936)	(107,574)	(51,272)
288	NORTHWEST INUPIAT HOUSING AUTHORITY				(657,175)	(1,267,178)	(1,299,033)	(619,152)
290	CITY OF UPPER KALSKAG				(5,772)	(11,130)	(11,409)	(5,438)
291	CITY OF SHAKTOOLIK				(16,491)	(31,799)	(32,598)	(15,537)
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY				(933,403)	(1,799,806)	(1,845,051)	(879,398)
296	MUNICIPALITY OF SKAGWAY				(2,107,577)	(4,063,874)	(4,166,034)	(1,985,638)
297	CITY OF NULATO				(65,147)	(125,619)	(128,777)	(61,378)
298	CITY OF ANIAK				(126,982)	(244,850)	(251,005)	(119,635)
299	ALASKA GASLINE DEVELOPMENT CORPORATION				(358,684)	(691,622)	(709,008)	(337,931)
<b>Subtotal</b>					<b>(1,335,295,127)</b>	<b>(2,574,743,937)</b>	<b>(2,639,469,449)</b>	<b>(1,258,038,351)</b>
Nonemployer:								
999	STATE OF ALASKA (NON-EMPLOYER)				(194,118,873)	(374,304,063)	(383,713,551)	(182,887,649)
<b>Total</b>		<b>133.96%</b>	<b>796,666,000</b>	<b>-288.82%</b>	<b>(1,529,414,000)</b>	<b>(2,949,048,000)</b>	<b>(3,023,183,000)</b>	<b>(1,440,926,000)</b>

All amounts are determined without rounding. Rounded amounts are displayed.

\*Same as FY22 for certain employers who have zero present value of future contributions. All other empl

State of Alaska Public Employees' Retirement System  
 Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2023

Employer Number	Employer Name	Net OPEB Liability	Employer Proportion*	Deferred Outflows of Resources				Total Deferred Outflows	
				Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment Earnings		Changes in Proportion and Differences Between Employer Contributions
101	STATE OF ALASKA (EMPLOYER)	(1,140,762,758)	49.57831%	2,368,521	-	-	51,921,978	610,803	54,901,303
102	SOUTHWEST REGION SD	(2,164,694)	0.09408%	4,494	-	-	98,526	66,366	169,387
103	ANNETTE ISLAND SD	(1,737,958)	0.07553%	3,608	-	-	79,103	-	82,712
104	BERING STRAIT SD	(6,195,119)	0.26924%	12,863	-	-	281,972	69,695	364,529
105	CHATHAM SD	(682,282)	0.02965%	1,417	-	-	31,054	-	32,471
106	ALASKA MUNICIPAL LEAGUE	-	0.00000%	-	-	-	-	-	-
107	CITY OF VALDEZ	(8,103,027)	0.35216%	16,824	-	-	368,810	73,001	458,635
108	JUNEAU BOROUGH SD	(10,829,673)	0.47066%	22,485	-	-	492,914	38,402	553,802
109	MATANUSKA-SUSITNA BOROUGH	(20,947,292)	0.91038%	43,492	-	-	953,419	51,963	1,048,874
110	MATANUSKA-SUSITNA BOROUGH SD	(25,736,910)	1.11854%	53,437	-	-	1,171,419	70,438	1,295,294
111	ANCHORAGE SD	(73,236,128)	3.18289%	152,057	-	-	3,333,353	394,262	3,879,672
112	COPPER RIVER SD	(1,060,638)	0.04610%	2,202	-	-	48,275	2,367	52,845
113	UNIVERSITY OF ALASKA	(94,606,434)	4.11166%	196,428	-	-	4,306,025	-	4,502,453
115	CITY OF KENAI	(6,164,106)	0.26790%	12,798	-	-	280,560	42,930	336,288
116	FAIRBANKS NORTH STAR BOROUGH	(19,494,652)	0.84725%	40,476	-	-	887,302	238,981	1,166,759
117	FAIRBANKS NORTH STAR BOROUGH SD	(26,241,798)	1.14049%	54,485	-	-	1,194,399	203,887	1,452,771
118	DENALI BOROUGH SD	(834,865)	0.03628%	1,733	-	-	37,999	47,610	87,342
120	CITY AND BOROUGH OF SITKA	(8,114,191)	0.35265%	16,847	-	-	369,319	19,472	405,638
121	CHUGACH SD	(497,445)	0.02162%	1,033	-	-	22,641	7,728	31,402
122	KETCHIKAN GATEWAY BOROUGH	(5,213,873)	0.22660%	10,825	-	-	237,310	-	248,136
123	CITY OF SOLDOTNA	(3,622,296)	0.15743%	7,521	-	-	164,869	3,701	176,091
124	IDITAROD AREA SD	(659,953)	0.02868%	1,370	-	-	30,038	21,957	53,365
125	KUSPUK SD	(1,417,906)	0.06162%	2,944	-	-	64,536	53,329	120,809
126	CITY AND BOROUGH OF JUNEAU	(30,899,922)	1.34293%	64,156	-	-	1,406,414	-	1,470,571
128	CITY OF KODIAK	(5,973,067)	0.25959%	12,402	-	-	271,865	115,255	399,522
129	CITY OF FAIRBANKS	(7,350,036)	0.31944%	15,261	-	-	334,538	-	349,799
131	CITY OF WASILLA	(6,840,185)	0.29728%	14,202	-	-	311,332	74,342	399,876
133	SITKA BOROUGH SD	(1,979,858)	0.08605%	4,111	-	-	90,114	14,532	108,757
134	CITY OF PALMER	(3,423,814)	0.14880%	7,109	-	-	155,835	18,673	181,617
135	CITY AND BOROUGH OF WRANGELL	(2,753,937)	0.11969%	5,718	-	-	125,346	10,742	141,806
136	CITY OF BETHEL	(5,403,672)	0.23485%	11,219	-	-	245,949	78,331	335,499
137	VALDEZ CITY SD	(1,879,376)	0.08168%	3,902	-	-	85,540	-	89,442
138	HOONAH CITY SD	(344,862)	0.01499%	716	-	-	15,696	6,663	23,076
139	CITY OF NOME	(3,252,623)	0.14136%	6,753	-	-	148,044	-	154,797
140	CITY OF KOTZEBUE	(3,893,968)	0.16923%	8,085	-	-	177,235	-	185,319
141	GALENA CITY SD	(3,676,879)	0.15980%	7,634	-	-	167,354	-	174,988
143	CITY OF PETERSBURG	(3,953,513)	0.17182%	8,209	-	-	179,945	26,636	214,789
144	BRISTOL BAY BOROUGH	(2,761,381)	0.12001%	5,733	-	-	125,685	-	131,418
145	NORTH SLOPE BOROUGH	(56,124,501)	2.43921%	116,529	-	-	2,554,515	686,209	3,357,253
146	WRANGELL PUBLIC SD	(625,218)	0.02717%	1,298	-	-	28,457	-	29,755
148	CITY OF CORDOVA	(2,654,696)	0.11537%	5,512	-	-	120,829	-	126,341
149	NOME CITY SD	(880,764)	0.03828%	1,829	-	-	40,088	38,046	79,963
151	CITY OF KING COVE	(960,157)	0.04173%	1,994	-	-	43,702	-	45,695
152	ALASKA HOUSING FINANCE CORPORATION	(15,124,327)	0.65731%	31,402	-	-	688,386	105,976	825,763
153	LOWER YUKON SD	(7,465,403)	0.32445%	15,500	-	-	339,789	3,798	359,087
154	NORTHWEST ARCTIC BOROUGH SD	(5,961,902)	0.25911%	12,378	-	-	271,357	-	283,735
155	SOUTHEAST ISLAND SD	(756,713)	0.03289%	1,571	-	-	34,442	-	36,013
156	PRIBILOF SD	(198,482)	0.00863%	412	-	-	9,034	5,237	14,683
157	LOWER KUSKOKWIM SD	(15,369,948)	0.66799%	31,912	-	-	699,565	-	731,477
158	KODIAK ISLAND BOROUGH SD	(5,727,446)	0.24892%	11,892	-	-	260,685	-	272,577
159	YUKON FLATS SD	(815,017)	0.03542%	1,692	-	-	37,096	-	38,788
160	YUKON / KOYUKUK SD	(2,477,303)	0.10767%	5,144	-	-	112,755	-	117,898
161	NORTH SLOPE BOROUGH SD	(8,718,321)	0.37890%	18,102	-	-	396,816	159,395	574,312
162	ALEUTIAN REGION SD	-	0.00000%	-	-	-	-	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	(3,819,538)	0.16600%	7,930	-	-	173,847	-	181,777
164	LAKE AND PENINSULA BOROUGH SD	(1,760,287)	0.07650%	3,655	-	-	80,120	-	83,775
165	SITKA COMMUNITY HOSPITAL	-	0.00000%	-	-	-	-	-	-
166	TANANA SD	(27,291)	0.00119%	57	-	-	1,242	8,049	9,348
167	SOUTHEAST REGIONAL RESOURCE CENTER	(1,862,009)	0.08092%	3,866	-	-	84,750	-	88,616
168	HYDABURG CITY SD	(434,179)	0.01887%	901	-	-	19,762	16,922	37,585

State of Alaska Public Employees' Retirement System  
 Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2023

Employer Number	Employer Name	Net OPEB Liability	Employer Proportion*	Deferred Outflows of Resources			Total Deferred Outflows
				Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	
				Difference Between Projected and Actual Earnings	Changes in Proportion and Differences Between Employer Contributions		
169	CITY OF TANANA	(6,702)	0.00029%	14	-	-	319
170	NORTH PACIFIC FISHERY MGMT COUNCIL	(1,182,208)	0.05138%	2,455	-	-	78,272
171	CITY OF BARROW	(962,638)	0.04184%	1,999	-	-	74,075
172	CITY OF SAINT PAUL	(1,179,727)	0.05127%	2,449	-	-	134,364
173	MUNICIPALITY OF ANCHORAGE	(161,327,391)	7.01140%	334,958	-	-	9,305,162
174	KODIAK ISLAND BOROUGH	(2,050,567)	0.08912%	4,258	-	-	97,589
175	NOME JOINT UTILITY SYSTEM	(573,117)	0.02491%	1,190	-	-	39,177
176	CITY OF SAND POINT	(703,371)	0.03057%	1,460	-	-	64,305
177	KETCHIKAN GATEWAY BOROUGH SD	(5,247,367)	0.22805%	10,895	-	-	384,986
178	CITY OF DILLINGHAM	(2,060,491)	0.08955%	4,278	-	-	99,875
179	CITY OF UNALASKA	(8,765,460)	0.38095%	18,199	-	-	575,226
180	KENAI PENINSULA BOROUGH	(16,338,788)	0.71009%	33,924	-	-	841,014
181	CITY OF KETCHIKAN	(7,898,342)	0.34327%	16,399	-	-	445,069
182	CITY OF SEWARD	(4,211,539)	0.18304%	8,744	-	-	200,433
183	CITY OF FORT YUKON	(491,243)	0.02135%	1,020	-	-	23,379
184	BRISTOL BAY BOROUGH SD	(424,255)	0.01844%	881	-	-	20,355
185	CORDOVA CITY SD	(745,548)	0.03240%	1,548	-	-	44,684
186	CITY OF CRAIG	(1,274,006)	0.05537%	2,645	-	-	90,791
187	PETERSBURG MEDICAL CENTER	(6,876,160)	0.29884%	14,277	-	-	402,605
189	HAINES BOROUGH	(1,879,376)	0.08168%	3,902	-	-	89,442
190	KENAI PENINSULA BOROUGH SD	(14,619,438)	0.63537%	30,354	-	-	695,760
191	CITY OF NORTH POLE	(2,473,582)	0.10750%	5,136	-	-	117,721
192	CITY OF GALENA	(744,307)	0.03235%	1,545	-	-	37,415
193	CITY OF NENANA	(115,368)	0.00501%	240	-	-	14,146
195	YUPIIT SD	(1,555,602)	0.06761%	3,230	-	-	89,926
196	NENANA CITY SD	(1,528,311)	0.06642%	3,173	-	-	72,734
198	CITY OF SAXMAN	(75,671)	0.00329%	157	-	-	7,789
199	CITY OF HOONAH	(760,434)	0.03305%	1,579	-	-	36,190
200	CITY OF PELICAN	(132,735)	0.00577%	276	-	-	6,317
202	CITY OF WHITTIER	(1,293,854)	0.05623%	2,686	-	-	61,576
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	(970,081)	0.04216%	2,014	-	-	65,616
204	CRAIG CITY SD	(720,738)	0.03132%	1,496	-	-	47,684
205	DILLINGHAM CITY SD	(1,053,195)	0.04577%	2,187	-	-	62,586
206	CITY OF THORNE BAY	(424,255)	0.01844%	881	-	-	20,191
208	CITY OF AKUTAN	(669,877)	0.02911%	1,391	-	-	38,383
209	UNALASKA CITY SD	(873,321)	0.03796%	1,813	-	-	53,806
211	KASHUNAMIUT SD	(1,740,439)	0.07564%	3,614	-	-	82,830
215	CITY OF HOMER	(5,578,584)	0.24245%	11,583	-	-	265,493
218	SPECIAL EDUCATION SERVICE AGENCY	(76,912)	0.00334%	160	-	-	19,825
219	BARTLETT REGIONAL HOSPITAL	(31,783,167)	1.38132%	65,990	-	-	1,625,743
220	NORTHWEST ARCTIC BOROUGH	(1,678,413)	0.07294%	3,485	-	-	137,210
221	SAINT MARY'S SD	(963,878)	0.04189%	2,001	-	-	45,872
223	BRISTOL BAY RHA	(1,039,549)	0.04518%	2,158	-	-	61,933
224	COPPER RIVER BASIN RHA	(642,585)	0.02793%	1,334	-	-	30,582
225	SKAGWAY CITY SD	(302,685)	0.01315%	628	-	-	14,405
227	CITY OF KLAWOCK	(703,371)	0.03057%	1,460	-	-	33,474
228	PETERSBURG CITY SD	(847,270)	0.03682%	1,759	-	-	47,371
230	ALEUTIANS EAST BOROUGH	(589,243)	0.02561%	1,223	-	-	55,508
235	CITY OF HUSLIA	(127,773)	0.00555%	265	-	-	6,754
237	CITY OF KALTAG	(27,291)	0.00119%	57	-	-	1,299
240	HAINES BOROUGH SD	(726,940)	0.03159%	1,509	-	-	39,577
242	CITY OF ELIM	(7,307)	0.00032%	15	-	-	497
243	CITY OF ATKA	(24,810)	0.00108%	52	-	-	1,810
244	ALEUTIANS EAST BOROUGH SD	(859,675)	0.03736%	1,785	-	-	40,913
246	DELTA/GREELY SD	(1,189,651)	0.05170%	2,470	-	-	56,617
247	LAKE AND PENINSULA BOROUGH	(354,787)	0.01542%	737	-	-	16,885
248	CITY AND BOROUGH OF YAKUTAT	(730,662)	0.03176%	1,517	-	-	36,873

State of Alaska Public Employees' Retirement System  
Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2023

Employer Number	Employer Name	Net OPEB Liability	Employer Proportion*	Deferred Outflows of Resources					Total Deferred Outflows
				Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions	
249	CITY OF UNALAKLEET	(141,825)	0.00616%	294	-	-	6,455	-	6,750
251	KLAWOCK CITY SD	(462,711)	0.02011%	961	-	-	21,060	13,069	35,090
254	CITY OF MEKORYUK	-	0.00000%	-	-	-	-	240	240
255	ALASKA GATEWAY SD	(1,947,604)	0.08464%	4,044	-	-	88,645	31,403	124,093
257	PELICAN CITY SD	(33,494)	0.00146%	70	-	-	1,524	288	1,882
258	DENALI BOROUGH	(491,243)	0.02135%	1,020	-	-	22,359	1,647	25,026
259	CITY OF ALLAKAKET	-	0.00000%	-	-	-	-	-	-
260	CITY OF KACHEMAK	(33,494)	0.00146%	70	-	-	1,524	-	1,594
262	COOK INLET HOUSING AUTHORITY	(9,612,730)	0.41778%	19,959	-	-	437,525	51,475	508,958
263	INTERIOR RHA	(844,789)	0.03672%	1,754	-	-	38,451	7,906	48,111
264	YAKUTAT SD	(176,153)	0.00766%	366	-	-	8,018	10,853	19,236
265	KAKE CITY SD	(506,129)	0.02200%	1,051	-	-	23,037	1,026	25,113
267	ALEUTIAN HOUSING AUTHORITY	(513,572)	0.02232%	1,066	-	-	23,375	26,223	50,665
270	BERING STRAITS RHA	(1,123,904)	0.04885%	2,334	-	-	51,155	-	53,488
271	CITY OF EGEKIK	(222,052)	0.00965%	461	-	-	10,107	-	10,568
275	ILISAGVIK COLLEGE	(4,184,248)	0.18185%	8,688	-	-	190,447	39,006	238,140
276	NORTH PACIFIC RIM HA	(1,224,386)	0.05321%	2,542	-	-	55,728	4,566	62,836
278	SAXMAN SEAPORT	(26,968)	0.00117%	56	-	-	1,227	1,379	2,663
279	TLINGIT-HAIDA RHA	(2,451,252)	0.10653%	5,089	-	-	111,569	4,559	121,217
280	CITY OF TOKSOOK BAY	(9,924)	0.00043%	21	-	-	452	1,629	2,101
281	BARANOF ISLAND HA	(555,750)	0.02415%	1,154	-	-	25,295	3,317	29,766
282	CITY OF DELTA JUNCTION	(169,950)	0.00739%	353	-	-	7,735	8,551	16,639
283	CITY OF ANDERSON	(7,136)	0.00031%	15	-	-	325	68	408
284	INTER-ISLAND FERRY AUTHORITY	(962,638)	0.04184%	1,999	-	-	43,815	-	45,813
286	CITY OF SELDOVIA	(81,874)	0.00356%	170	-	-	3,726	1,700	5,597
288	NORTHWEST INUPIAT HOUSING AUTHORITY	(988,688)	0.04297%	2,053	-	-	45,000	-	47,053
290	CITY OF UPPER KALSKAG	(8,684)	0.00038%	18	-	-	395	229	642
291	CITY OF SHAKTOOLIK	(24,810)	0.00108%	52	-	-	1,129	5,507	6,687
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	(1,404,260)	0.06103%	2,916	-	-	63,915	-	66,831
296	MUNICIPALITY OF SKAGWAY	(3,170,750)	0.13780%	6,583	-	-	144,317	21,197	172,097
297	CITY OF NULATO	(98,011)	0.00426%	203	-	-	4,461	-	4,664
298	CITY OF ANIAK	(191,039)	0.00830%	397	-	-	8,695	7,335	16,427
299	ALASKA GASLINE DEVELOPMENT CORPORATION	(539,623)	0.02345%	1,120	-	-	24,561	25,753	51,435
<b>Subtotal</b>		<b>(2,008,888,340)</b>	<b>87.30763%</b>	<b>4,170,977</b>	<b>-</b>	<b>-</b>	<b>91,434,837</b>	<b>6,332,740</b>	<b>101,938,554</b>
Nonemployer:									
999	STATE OF ALASKA (NON-EMPLOYER)	(292,042,660)	12.69237%	606,357	-	-	13,292,363	-	13,898,720
<b>Total</b>		<b>(2,300,931,000)</b>	<b>100.00000%</b>	<b>4,777,333</b>	<b>-</b>	<b>-</b>	<b>104,727,200</b>	<b>6,332,740</b>	<b>115,837,274</b>

All amounts are determined without rounding. Rounded amounts are displayed.

\*Same as FY22 for certain employers who have zero present value of future contributions. All other employers are allocated the remaining 99.98749% based on present value of future contributions.

State of Alaska Public Employees' Retirement System  
Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2023

Employer Number	Employer Name	Deferred Inflows of Resources					OPEB Expense Recognized			
		Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Inflows	Proportionate Share of OPEB Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions	Total
101	STATE OF ALASKA (EMPLOYER)	-	(20,992,614)	-	-	-	(20,992,614)	(194,402,989)	3,475,079	(190,927,910)
102	SOUTHWEST REGION SD	-	(39,835)	-	-	-	(39,835)	(368,896)	378,262	9,366
103	ANNETTE ISLAND SD	-	(31,982)	-	-	(17,727)	(49,709)	(296,174)	(97,458)	(393,632)
104	BERING STRAIT SD	-	(114,004)	-	-	-	(114,004)	(1,055,741)	484,224	(571,517)
105	CHATHAM SD	-	(12,556)	-	-	(25,194)	(37,749)	(116,271)	(123,050)	(239,321)
106	ALASKA MUNICIPAL LEAGUE	-	-	-	-	-	-	-	12,857	12,857
107	CITY OF VALDEZ	-	(149,114)	-	-	-	(149,114)	(1,380,877)	438,524	(942,352)
108	JUNEAU BOROUGH SD	-	(199,290)	-	-	-	(199,290)	(1,845,538)	495,688	(1,349,849)
109	MATANUSKA-SUSITNA BOROUGH	-	(385,478)	-	-	-	(385,478)	(3,569,731)	509,187	(3,060,544)
110	MATANUSKA-SUSITNA BOROUGH SD	-	(473,617)	-	-	-	(473,617)	(4,385,953)	782,537	(3,603,417)
111	ANCHORAGE SD	-	(1,347,710)	-	-	-	(1,347,710)	(12,480,529)	3,587,206	(8,893,323)
112	COPPER RIVER SD	-	(19,518)	-	-	-	(19,518)	(180,749)	10,425	(170,323)
113	UNIVERSITY OF ALASKA	-	(1,740,972)	-	-	(338,980)	(2,079,952)	(16,122,348)	125,545	(15,996,803)
115	CITY OF KENAI	-	(113,433)	-	-	-	(113,433)	(1,050,456)	317,855	(732,601)
116	FAIRBANKS NORTH STAR BOROUGH	-	(358,746)	-	-	-	(358,746)	(3,322,179)	1,418,489	(1,903,691)
117	FAIRBANKS NORTH STAR BOROUGH SD	-	(482,908)	-	-	-	(482,908)	(4,471,994)	1,677,569	(2,794,425)
118	DENALI BOROUGH SD	-	(15,363)	-	-	-	(15,363)	(142,273)	223,779	81,506
120	CITY AND BOROUGH OF SITKA	-	(149,319)	-	-	-	(149,319)	(1,382,779)	213,343	(1,169,436)
121	CHUGACH SD	-	(9,154)	-	-	-	(9,154)	(84,772)	35,844	(48,928)
122	KETCHIKAN GATEWAY BOROUGH	-	(95,947)	-	-	(90,921)	(186,868)	(888,522)	(365,742)	(1,254,264)
123	CITY OF SOLDOTNA	-	(66,658)	-	-	-	(66,658)	(617,293)	65,340	(551,953)
124	IDITAROD AREA SD	-	(12,145)	-	-	-	(12,145)	(112,466)	122,138	9,672
125	KUSPUK SD	-	(26,093)	-	-	-	(26,093)	(241,632)	278,022	36,390
126	CITY AND BOROUGH OF JUNEAU	-	(568,628)	-	-	(8,948)	(577,576)	(5,265,808)	602,009	(4,663,798)
128	CITY OF KODIAK	-	(109,918)	-	-	-	(109,918)	(1,017,900)	647,660	(370,240)
129	CITY OF FAIRBANKS	-	(135,257)	-	-	(53,817)	(189,075)	(1,252,556)	(188,369)	(1,440,925)
131	CITY OF WASILLA	-	(125,875)	-	-	-	(125,875)	(1,165,670)	414,112	(751,558)
133	SITKA BOROUGH SD	-	(36,434)	-	-	-	(36,434)	(337,397)	113,020	(224,377)
134	CITY OF PALMER	-	(63,006)	-	-	-	(63,006)	(583,469)	151,989	(431,480)
135	CITY AND BOROUGH OF WRANGELL	-	(50,679)	-	-	-	(50,679)	(469,312)	113,670	(355,642)
136	CITY OF BETHEL	-	(99,440)	-	-	-	(99,440)	(920,866)	429,380	(491,486)
137	VALDEZ CITY SD	-	(34,585)	-	-	(10,497)	(45,082)	(320,274)	(40,933)	(361,206)
138	HOONAH CITY SD	-	(6,346)	-	-	-	(6,346)	(58,770)	50,621	(8,149)
139	CITY OF NOME	-	(59,856)	-	-	(47,024)	(106,880)	(554,296)	(176,020)	(730,315)
140	CITY OF KOTZEBUE	-	(71,658)	-	-	(22,100)	(93,758)	(663,590)	(34,855)	(698,446)
141	GALENA CITY SD	-	(67,663)	-	-	(28,519)	(96,182)	(626,595)	(147,042)	(773,637)
143	CITY OF PETERSBURG	-	(72,754)	-	-	-	(72,754)	(673,738)	209,343	(464,394)
144	BRISTOL BAY BOROUGH	-	(50,816)	-	-	(26,889)	(77,705)	(470,580)	(75,186)	(545,767)
145	NORTH SLOPE BOROUGH	-	(1,032,818)	-	-	-	(1,032,818)	(9,564,452)	4,965,519	(4,598,933)
146	WRANGELL PUBLIC SD	-	(11,505)	-	-	(31,306)	(42,812)	(106,547)	(108,269)	(214,815)
148	CITY OF CORDOVA	-	(48,852)	-	-	(11,294)	(60,146)	(452,400)	(2,940)	(455,340)
149	NOME CITY SD	-	(16,208)	-	-	-	(16,208)	(150,095)	225,250	75,154
151	CITY OF KING COVE	-	(17,669)	-	-	(1,469)	(19,138)	(163,625)	720	(162,905)
152	ALASKA HOUSING FINANCE CORPORATION	-	(278,322)	-	-	-	(278,322)	(2,577,411)	843,366	(1,734,045)
153	LOWER YUKON SD	-	(137,380)	-	-	-	(137,380)	(1,272,216)	68,113	(1,204,103)
154	NORTHWEST ARCTIC BOROUGH SD	-	(109,712)	-	-	(36,379)	(146,091)	(1,015,997)	(15,113)	(1,031,110)
155	SOUTHEAST ISLAND SD	-	(13,925)	-	-	(29,808)	(43,733)	(128,955)	(112,156)	(241,111)
156	PRIBILOF SD	-	(3,653)	-	-	-	(3,653)	(33,824)	37,971	4,147
157	LOWER KUSKOKWIM SD	-	(282,942)	-	-	(6,166)	(289,008)	(2,619,268)	330,139	(2,289,130)
158	KODIAK ISLAND BOROUGH SD	-	(105,398)	-	-	(7,846)	(113,244)	(976,042)	88,183	(887,859)
159	YUKON FLATS SD	-	(14,998)	-	-	(1,925)	(16,923)	(138,891)	7,940	(130,951)
160	YUKON / KOYUKUK SD	-	(45,588)	-	-	(37,074)	(82,662)	(422,169)	(133,936)	(556,105)
161	NORTH SLOPE BOROUGH SD	-	(160,437)	-	-	-	(160,437)	(1,485,732)	973,354	(512,378)
162	ALEUTIAN REGION SD	-	-	-	-	-	-	-	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	-	(70,288)	-	-	(21,529)	(91,817)	(650,906)	(44,007)	(694,913)
164	LAKE AND PENINSULA BOROUGH SD	-	(32,393)	-	-	(36,642)	(69,035)	(299,979)	(142,411)	(442,390)
165	SITKA COMMUNITY HOSPITAL	-	-	-	-	-	-	-	-	-
166	TANANA SD	-	(502)	-	-	-	(502)	(4,651)	45,106	40,455
167	SOUTHEAST REGIONAL RESOURCE CENTER	-	(34,265)	-	-	(3,165)	(37,430)	(317,314)	(36,742)	(354,056)
168	HYDABURG CITY SD	-	(7,990)	-	-	-	(7,990)	(73,991)	72,451	(1,540)

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Employer Number	Employer Name	Deferred Inflows of Resources				OPEB Expense Recognized				
		Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Inflows	Proportionate Share of OPEB Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions	Total
169	CITY OF TANANA	-	(123)	-	-	(0)	(124)	(1,142)	(47)	(1,189)
170	NORTH PACIFIC FISHERY MGMT COUNCIL	-	(21,755)	-	-	-	(21,755)	(201,466)	133,685	(67,781)
171	CITY OF BARROW	-	(17,715)	-	-	-	(17,715)	(164,048)	169,660	5,612
172	CITY OF SAINT PAUL	-	(21,710)	-	-	-	(21,710)	(201,043)	363,878	162,835
173	MUNICIPALITY OF ANCHORAGE	-	(2,968,789)	-	-	-	(2,968,789)	(27,492,594)	11,782,501	(15,710,093)
174	KODIAK ISLAND BOROUGH	-	(37,735)	-	-	(967)	(38,702)	(349,447)	74,140	(275,307)
175	NOME JOINT UTILITY SYSTEM	-	(10,547)	-	-	-	(10,547)	(97,668)	98,129	461
176	CITY OF SAND POINT	-	(12,944)	-	-	-	(12,944)	(119,865)	170,787	50,922
177	KETCHIKAN GATEWAY BOROUGH SD	-	(96,563)	-	-	-	(96,563)	(894,230)	728,873	(165,356)
178	CITY OF DILLINGHAM	-	(37,918)	-	-	-	(37,918)	(351,138)	88,375	(262,763)
179	CITY OF UNALASKA	-	(161,304)	-	-	-	(161,304)	(1,493,765)	931,432	(562,333)
180	KENAI PENINSULA BOROUGH	-	(300,671)	-	-	-	(300,671)	(2,784,373)	461,708	(2,322,665)
181	CITY OF KETCHIKAN	-	(145,347)	-	-	-	(145,347)	(1,345,995)	535,083	(810,912)
182	CITY OF SEWARD	-	(77,502)	-	-	(13,879)	(91,381)	(717,709)	(63,710)	(781,419)
183	CITY OF FORT YUKON	-	(9,040)	-	-	(6,100)	(15,140)	(83,715)	(12,782)	(96,498)
184	BRISTOL BAY BOROUGH SD	-	(7,807)	-	-	-	(7,807)	(72,299)	(12,620)	(84,919)
185	CORDOVA CITY SD	-	(13,720)	-	-	-	(13,720)	(127,052)	69,602	(57,450)
186	CITY OF CRAIG	-	(23,445)	-	-	-	(23,445)	(217,110)	148,659	(68,450)
187	PETERSBURG MEDICAL CENTER	-	(126,537)	-	-	-	(126,537)	(1,171,800)	379,623	(792,177)
189	HAINES BOROUGH	-	(34,585)	-	-	(2,671)	(37,256)	(320,274)	53,724	(266,549)
190	KENAI PENINSULA BOROUGH SD	-	(269,031)	-	-	(29,522)	(298,552)	(2,491,370)	152,709	(2,338,662)
191	CITY OF NORTH POLE	-	(45,519)	-	-	(4,973)	(50,493)	(421,535)	11,431	(104,104)
192	CITY OF GALENA	-	(13,697)	-	-	-	(13,697)	(126,841)	29,576	(97,265)
193	CITY OF NENANA	-	(2,123)	-	-	-	(2,123)	(19,660)	35,595	15,934
195	YUPIIT SD	-	(28,627)	-	-	-	(28,627)	(265,098)	108,548	(156,549)
196	NENANA CITY SD	-	(28,124)	-	-	(8,335)	(36,460)	(260,447)	(2,734)	(263,181)
198	CITY OF SAXMAN	-	(1,393)	-	-	-	(1,393)	(12,896)	21,053	8,158
199	CITY OF HOONAH	-	(13,994)	-	-	(4,489)	(18,482)	(129,589)	(7,757)	(137,346)
200	CITY OF PELICAN	-	(2,443)	-	-	(4,408)	(6,850)	(22,620)	(18,544)	(41,164)
202	CITY OF WHITTIER	-	(23,810)	-	-	(8,899)	(32,709)	(220,492)	(46,826)	(267,318)
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	-	(17,852)	-	-	-	(17,852)	(165,316)	109,248	(56,069)
204	CRAIG CITY SD	-	(13,263)	-	-	-	(13,263)	(122,824)	70,835	(51,989)
205	DILLINGHAM CITY SD	-	(19,381)	-	-	-	(19,381)	(179,480)	71,303	(108,177)
206	CITY OF THORNE BAY	-	(7,807)	-	-	(14,932)	(22,740)	(72,299)	(75,085)	(147,384)
208	CITY OF AKUTAN	-	(12,327)	-	-	-	(12,327)	(114,157)	50,567	(63,590)
209	UNALASKA CITY SD	-	(16,071)	-	-	-	(16,071)	(148,827)	52,416	(96,411)
211	KASHUNAMIUT SD	-	(32,028)	-	-	(11,931)	(43,959)	(296,597)	(55,759)	(352,356)
215	CITY OF HOMER	-	(102,659)	-	-	(7,585)	(110,243)	(950,674)	76,575	(874,099)
218	SPECIAL EDUCATION SERVICE AGENCY	-	(1,415)	-	-	-	(1,415)	(13,107)	79,973	66,866
219	BARTLETT REGIONAL HOSPITAL	-	(584,882)	-	-	-	(584,882)	(5,416,326)	903,977	(4,512,349)
220	NORTHWEST ARCTIC BOROUGH	-	(30,887)	-	-	-	(30,887)	(286,027)	313,368	27,341
221	SAINT MARY'S SD	-	(17,738)	-	-	(9,307)	(27,044)	(164,259)	(25,529)	(189,788)
223	BRISTOL BAY RHA	-	(19,130)	-	-	-	(19,130)	(177,155)	78,816	(98,339)
224	COPPER RIVER BASIN RHA	-	(11,825)	-	-	(16,660)	(28,485)	(109,506)	(73,996)	(183,502)
225	SKAGWAY CITY SD	-	(5,570)	-	-	(4,744)	(10,314)	(51,582)	(25,135)	(76,717)
227	CITY OF KLAWOCK	-	(12,944)	-	-	(10,757)	(23,700)	(119,865)	(46,884)	(166,749)
228	PETERSBURG CITY SD	-	(15,592)	-	-	-	(15,592)	(144,387)	40,787	(103,601)
230	ALEUTIANS EAST BOROUGH	-	(10,843)	-	-	-	(10,843)	(100,416)	153,768	53,353
235	CITY OF HUSLIA	-	(2,351)	-	-	-	(2,351)	(21,774)	8,268	(13,507)
237	CITY OF KALTAG	-	(502)	-	-	(216)	(718)	(4,651)	251	(4,400)
240	HAINES BOROUGH SD	-	(13,377)	-	-	-	(13,377)	(123,881)	38,919	(84,962)
242	CITY OF ELIM	-	(134)	-	-	-	(134)	(1,245)	701	(545)
243	CITY OF ATKA	-	(457)	-	-	-	(457)	(4,228)	3,814	(414)
244	ALEUTIANS EAST BOROUGH SD	-	(15,820)	-	-	(5,628)	(21,448)	(146,501)	(12,287)	(158,788)
246	DELTA/GREELY SD	-	(21,892)	-	-	(7,739)	(29,631)	(202,734)	14,988	(187,746)
247	LAKE AND PENINSULA BOROUGH	-	(6,529)	-	-	(460)	(6,989)	(60,461)	(3,506)	(63,967)
248	CITY AND BOROUGH OF YAKUTAT	-	(13,446)	-	-	-	(13,446)	(124,516)	22,093	(102,423)

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Employer Number	Employer Name	Deferred Inflows of Resources				OPEB Expense Recognized				
		Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Inflows	Proportionate Share of OPEB Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions	Total
249	CITY OF UNALAKLEET	-	(2,610)	-	-	(10)	(2,620)	(24,169)	(765)	(24,934)
251	KLAWOCK CITY SD	-	(8,515)	-	-	-	(8,515)	(78,853)	82,228	3,375
254	CITY OF MEKORYUK	-	-	-	-	-	-	-	1,591	1,591
255	ALASKA GATEWAY SD	-	(35,840)	-	-	-	(35,840)	(331,901)	149,550	(182,351)
257	PELICAN CITY SD	-	(616)	-	-	-	(616)	(5,708)	3,058	(2,650)
258	DENALI BOROUGH	-	(9,040)	-	-	-	(9,040)	(83,715)	8,418	(75,297)
259	CITY OF ALLAKAKET	-	-	-	-	-	-	-	-	-
260	CITY OF KACHEMAK	-	(616)	-	-	(1,754)	(2,370)	(5,708)	(8,691)	(14,399)
262	COOK INLET HOUSING AUTHORITY	-	(176,896)	-	-	-	(176,896)	(1,638,153)	312,491	(1,325,662)
263	INTERIOR RHA	-	(15,546)	-	-	-	(15,546)	(143,965)	65,941	(78,023)
264	YAKUTAT SD	-	(3,242)	-	-	-	(3,242)	(30,019)	56,130	26,111
265	KAKE CITY SD	-	(9,314)	-	-	-	(9,314)	(86,252)	14,529	(71,723)
267	ALEUTIAN HOUSING AUTHORITY	-	(9,451)	-	-	-	(9,451)	(87,520)	142,640	55,120
270	BERING STRAITS RHA	-	(20,682)	-	-	(15,535)	(36,217)	(191,530)	(22,171)	(213,701)
271	CITY OF EGEKIK	-	(4,086)	-	-	(16,518)	(20,604)	(37,841)	(58,497)	(96,338)
275	ILISAGVIK COLLEGE	-	(77,000)	-	-	-	(77,000)	(713,058)	289,887	(423,171)
276	NORTH PACIFIC RIM HA	-	(22,531)	-	-	-	(22,531)	(208,654)	28,716	(179,938)
278	SAXMAN SEAPORT	-	(496)	-	-	-	(496)	(4,596)	14,974	10,378
279	TLINGIT-HAIDA RHA	-	(45,109)	-	-	-	(45,109)	(417,730)	49,452	(368,278)
280	CITY OF TOKSOOK BAY	-	(183)	-	-	-	(183)	(1,691)	8,781	7,090
281	BARANOF ISLAND HA	-	(10,227)	-	-	-	(10,227)	(94,708)	28,366	(66,342)
282	CITY OF DELTA JUNCTION	-	(3,127)	-	-	-	(3,127)	(28,962)	35,817	6,855
283	CITY OF ANDERSON	-	(131)	-	-	-	(131)	(1,216)	294	(922)
284	INTER-ISLAND FERRY AUTHORITY	-	(17,715)	-	-	(11,547)	(29,261)	(164,048)	(36,521)	(200,569)
286	CITY OF SELDOVIA	-	(1,507)	-	-	-	(1,507)	(13,953)	7,655	(6,297)
288	NORTHWEST INUPIAT HOUSING AUTHORITY	-	(18,194)	-	-	(90,016)	(108,210)	(168,487)	(388,339)	(556,826)
290	CITY OF UPPER KALSAG	-	(160)	-	-	-	(160)	(1,480)	1,797	317
291	CITY OF SHAKTOOLIK	-	(457)	-	-	-	(457)	(4,228)	21,988	17,760
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	-	(25,842)	-	-	(61,603)	(87,445)	(239,307)	(319,261)	(558,568)
296	MUNICIPALITY OF SKAGWAY	-	(58,349)	-	-	-	(58,349)	(540,343)	178,049	(362,295)
297	CITY OF NULATO	-	(1,804)	-	-	(7)	(1,811)	(16,703)	(680)	(17,383)
298	CITY OF ANIAK	-	(3,516)	-	-	-	(3,516)	(32,556)	28,547	(4,009)
299	ALASKA GASLINE DEVELOPMENT CORPORATION	-	(9,930)	-	-	-	(9,930)	(91,960)	163,022	71,062
<b>Subtotal</b>		-	<b>(36,968,088)</b>	-	-	<b>(1,266,411)</b>	<b>(38,234,499)</b>	<b>(342,344,537)</b>	<b>42,212,834</b>	<b>(300,131,703)</b>
Nonemployer:										
999	STATE OF ALASKA (NON-EMPLOYER)	-	(5,374,245)	-	-	(5,066,329)	(10,440,574)	(49,768,425)	(42,212,834)	(91,981,259)
<b>Total</b>		-	<b>(42,342,333)</b>	-	-	<b>(6,332,740)</b>	<b>(48,675,074)</b>	<b>(392,112,962)</b>	<b>(0)</b>	<b>(392,112,962)</b>

All amounts are determined without rounding. Rounded amounts are displayed.

\*Same as FY22 for certain employers who have zero present value of future contributions. All other en

State of Alaska Public Employees' Retirement System  
Schedule D - Employers' Allocation of Recognition of Deferred Outflows/Inflows as of 6/30/2023

Employer Number	Employer Name	FY2024	FY2025	FY2026	FY2027	FY2028	Thereafter
101	STATE OF ALASKA (EMPLOYER)	(40,600,872)	(46,901,976)	124,590,398	(3,178,862)	-	-
102	SOUTHWEST REGION SD	(11,837)	(89,000)	236,421	(6,032)	-	-
103	ANNETTE ISLAND SD	(80,513)	(71,455)	189,814	(4,843)	-	-
104	BERING STRAIT SD	(154,113)	(254,710)	676,611	(17,263)	-	-
105	CHATHAM SD	(49,842)	(28,052)	74,517	(1,901)	-	-
106	ALASKA MUNICIPAL LEAGUE	-	-	-	-	-	-
107	CITY OF VALDEZ	(219,733)	(333,152)	884,986	(22,580)	-	-
108	JUNEAU BOROUGH SD	(352,835)	(445,257)	1,182,782	(30,178)	-	-
109	MATANUSKA-SUSITNA BOROUGH	(704,788)	(861,239)	2,287,795	(58,372)	-	-
110	MATANUSKA-SUSITNA BOROUGH SD	(859,344)	(1,058,162)	2,810,902	(71,719)	-	-
111	ANCHORAGE SD	(2,251,497)	(3,011,072)	7,998,612	(204,081)	-	-
112	COPPER RIVER SD	(35,950)	(43,608)	115,839	(2,956)	-	-
113	UNIVERSITY OF ALASKA	(3,756,772)	(3,889,703)	10,332,607	(263,631)	-	-
115	CITY OF KENAI	(179,757)	(253,435)	673,224	(17,177)	-	-
116	FAIRBANKS NORTH STAR BOROUGH	(465,291)	(801,514)	2,129,142	(54,324)	-	-
117	FAIRBANKS NORTH STAR BOROUGH SD	(744,135)	(1,078,920)	2,866,044	(73,126)	-	-
118	DENALI BOROUGH SD	17,449	(34,325)	91,181	(2,326)	-	-
120	CITY AND BOROUGH OF SITKA	(273,664)	(333,612)	886,206	(22,611)	-	-
121	CHUGACH SD	(10,243)	(20,452)	54,329	(1,386)	-	-
122	KETCHIKAN GATEWAY BOROUGH	(279,280)	(214,366)	569,442	(14,529)	-	-
123	CITY OF SOLDOTNA	(127,160)	(148,929)	395,615	(10,094)	-	-
124	IDITAROD AREA SD	(1,885)	(27,134)	72,078	(1,839)	-	-
125	KUSPUK SD	2,105	(58,297)	154,859	(3,951)	-	-
126	CITY AND BOROUGH OF JUNEAU	(1,125,251)	(1,270,437)	3,374,789	(86,106)	-	-
128	CITY OF KODIAK	(100,530)	(245,580)	652,359	(16,645)	-	-
129	CITY OF FAIRBANKS	(319,348)	(302,194)	802,747	(20,482)	-	-
131	CITY OF WASILLA	(172,770)	(281,231)	747,063	(19,061)	-	-
133	SITKA BOROUGH SD	(56,993)	(81,401)	216,234	(5,517)	-	-
134	CITY OF PALMER	(105,017)	(140,769)	373,938	(9,541)	-	-
135	CITY AND BOROUGH OF WRANGELL	(88,748)	(113,227)	300,776	(7,674)	-	-
136	CITY OF BETHEL	(116,885)	(222,170)	590,171	(15,058)	-	-
137	VALDEZ CITY SD	(78,392)	(77,270)	205,259	(5,237)	-	-
138	HOONAH CITY SD	(5,795)	(14,179)	37,665	(961)	-	-
139	CITY OF NOME	(164,530)	(133,730)	355,241	(9,064)	-	-
140	CITY OF KOTZEBUE	(162,775)	(160,099)	425,287	(10,851)	-	-
141	GALENA CITY SD	(161,351)	(151,173)	401,577	(10,246)	-	-
143	CITY OF PETERSBURG	(116,190)	(162,547)	431,790	(11,017)	-	-
144	BRISTOL BAY BOROUGH	(126,648)	(113,533)	301,589	(7,695)	-	-
145	NORTH SLOPE BOROUGH	(1,341,368)	(2,307,535)	6,129,735	(156,397)	-	-
146	WRANGELL PUBLIC SD	(53,893)	(25,706)	68,284	(1,742)	-	-
148	CITY OF CORDOVA	(107,199)	(109,147)	289,937	(7,398)	-	-
149	NOME CITY SD	6,227	(36,212)	96,194	(2,454)	-	-
151	CITY OF KING COVE	(36,156)	(39,476)	104,865	(2,676)	-	-
152	ALASKA HOUSING FINANCE CORPORATION	(440,412)	(621,830)	1,651,830	(42,146)	-	-
153	LOWER YUKON SD	(265,900)	(306,937)	815,347	(20,803)	-	-
154	NORTHWEST ARCTIC BOROUGH SD	(251,761)	(245,121)	651,140	(16,614)	-	-
155	SOUTHEAST ISLAND SD	(57,145)	(31,112)	82,646	(2,109)	-	-
156	PRIBILOF SD	(1,934)	(8,161)	21,678	(553)	-	-
157	LOWER KUSKOKWIM SD	(561,427)	(631,929)	1,678,656	(42,830)	-	-
158	KODIAK ISLAND BOROUGH SD	(214,758)	(235,481)	625,533	(15,960)	-	-
159	YUKON FLATS SD	(31,368)	(33,509)	89,013	(2,271)	-	-
160	YUKON / KOYUKUK SD	(126,571)	(101,853)	270,563	(6,903)	-	-
161	NORTH SLOPE BOROUGH SD	(155,567)	(358,450)	952,187	(24,295)	-	-
162	ALEUTIAN REGION SD	-	-	-	-	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	(159,515)	(157,039)	417,157	(10,644)	-	-
164	LAKE AND PENINSULA BOROUGH SD	(100,234)	(72,373)	192,253	(4,905)	-	-
165	SITKA COMMUNITY HOSPITAL	-	-	-	-	-	-
166	TANANA SD	7,063	(1,122)	2,981	(76)	-	-
167	SOUTHEAST REGIONAL RESOURCE CENTER	(70,433)	(76,556)	203,363	(5,189)	-	-
168	HYDABURG CITY SD	1,237	(17,851)	47,420	(1,210)	-	-



State of Alaska Public Employees' Retirement System  
Schedule D - Employers' Allocation of Recognition of Deferred Outflows/Inflows as of 6/30/2023

Employer Number	Employer Name	FY2024	FY2025	FY2026	FY2027	FY2028	Thereafter
169	CITY OF TANANA	(243)	(276)	732	(19)	-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL	(20,700)	(48,606)	129,117	(3,294)	-	-
171	CITY OF BARROW	(6,515)	(39,578)	105,136	(2,682)	-	-
172	CITY OF SAINT PAUL	35,600	(48,504)	128,846	(3,287)	-	-
173	MUNICIPALITY OF ANCHORAGE	(4,200,816)	(6,632,907)	17,619,653	(449,557)	-	-
174	KODIAK ISLAND BOROUGH	(75,047)	(84,308)	223,956	(5,714)	-	-
175	NOME JOINT UTILITY SYSTEM	(8,803)	(23,563)	62,594	(1,597)	-	-
176	CITY OF SAND POINT	5,421	(28,919)	76,820	(1,960)	-	-
177	KETCHIKAN GATEWAY BOROUGH SD	(54,312)	(215,743)	573,100	(14,622)	-	-
178	CITY OF DILLINGHAM	(72,625)	(84,716)	225,040	(5,742)	-	-
179	CITY OF UNALASKA	(158,599)	(360,388)	957,335	(24,426)	-	-
180	KENAI PENINSULA BOROUGH	(526,834)	(671,762)	1,784,469	(45,530)	-	-
181	CITY OF KETCHIKAN	(216,163)	(324,737)	862,631	(22,010)	-	-
182	CITY OF SEWARD	(166,027)	(173,156)	459,971	(11,736)	-	-
183	CITY OF FORT YUKON	(23,847)	(20,197)	53,652	(1,369)	-	-
184	BRISTOL BAY BOROUGH SD	(15,163)	(17,443)	46,336	(1,182)	-	-
185	CORDOVA CITY SD	(17,732)	(30,653)	81,426	(2,078)	-	-
186	CITY OF CRAIG	(15,866)	(52,380)	139,143	(3,550)	-	-
187	PETERSBURG MEDICAL CENTER	(173,052)	(282,710)	750,992	(19,161)	-	-
189	HAINES BOROUGH	(70,567)	(77,270)	205,259	(5,237)	-	-
190	KENAI PENINSULA BOROUGH SD	(557,670)	(601,072)	1,596,687	(40,739)	-	-
191	CITY OF NORTH POLE	(94,335)	(101,700)	270,157	(6,893)	-	-
192	CITY OF GALENA	(24,897)	(30,602)	81,291	(2,074)	-	-
193	CITY OF NENANA	4,487	(4,743)	12,600	(321)	-	-
195	YUPIIT SD	(40,306)	(63,958)	169,898	(4,335)	-	-
196	NENANA CITY SD	(63,548)	(62,836)	166,917	(4,259)	-	-
198	CITY OF SAXMAN	1,453	(3,111)	8,265	(211)	-	-
199	CITY OF HOONAH	(31,960)	(31,265)	83,052	(2,119)	-	-
200	CITY OF PELICAN	(9,203)	(5,457)	14,497	(370)	-	-
202	CITY OF WHITTIER	(55,642)	(53,196)	141,311	(3,605)	-	-
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	(15,597)	(39,884)	105,949	(2,703)	-	-
204	CRAIG CITY SD	(12,655)	(29,633)	78,717	(2,008)	-	-
205	DILLINGHAM CITY SD	(25,586)	(43,302)	115,027	(2,935)	-	-
206	CITY OF THORNE BAY	(30,259)	(17,443)	46,336	(1,182)	-	-
208	CITY OF AKUTAN	(17,698)	(27,542)	73,162	(1,867)	-	-
209	UNALASKA CITY SD	(19,306)	(35,906)	95,381	(2,434)	-	-
211	KASHUNAMIUT SD	(74,807)	(71,557)	190,085	(4,850)	-	-
215	CITY OF HOMER	(209,119)	(229,361)	609,275	(15,545)	-	-
218	SPECIAL EDUCATION SERVICE AGENCY	13,386	(3,162)	8,400	(214)	-	-
219	BARTLETT REGIONAL HOSPITAL	(1,035,075)	(1,306,751)	3,471,254	(88,567)	-	-
220	NORTHWEST ARCTIC BOROUGH	(3,303)	(69,007)	183,311	(4,677)	-	-
221	SAINT MARY'S SD	(44,128)	(39,629)	105,272	(2,686)	-	-
223	BRISTOL BAY RHA	(25,096)	(42,741)	113,536	(2,897)	-	-
224	COPPER RIVER BASIN RHA	(39,874)	(26,420)	70,181	(1,791)	-	-
225	SKAGWAY CITY SD	(15,679)	(12,445)	33,058	(843)	-	-
227	CITY OF KLAUWOCK	(36,167)	(28,919)	76,820	(1,960)	-	-
228	PETERSBURG CITY SD	(23,561)	(34,835)	92,536	(2,361)	-	-
230	ALEUTIANS EAST BOROUGH	6,177	(24,226)	64,355	(1,642)	-	-
235	CITY OF HUSLIA	(3,943)	(5,253)	13,955	(356)	-	-
237	CITY OF KALTAG	(1,202)	(1,122)	2,981	(76)	-	-
240	HAINES BOROUGH SD	(21,281)	(29,888)	79,394	(2,026)	-	-
242	CITY OF ELIM	(114)	(300)	798	(20)	-	-
243	CITY OF ATKA	(267)	(1,020)	2,710	(69)	-	-
244	ALEUTIANS EAST BOROUGH SD	(36,685)	(35,345)	93,891	(2,396)	-	-
246	DELTA/GREELY SD	(50,717)	(48,912)	129,930	(3,315)	-	-
247	LAKE AND PENINSULA BOROUGH	(13,277)	(14,587)	38,749	(989)	-	-
248	CITY AND BOROUGH OF YAKUTAT	(24,296)	(30,041)	79,801	(2,036)	-	-

State of Alaska Public Employees' Retirement System  
Schedule D - Employers' Allocation of Recognition of Deferred Outflows/Inflows as of 6/30/2023

Employer Number	Employer Name	FY2024	FY2025	FY2026	FY2027	FY2028	Thereafter
249	CITY OF UNALAKLEET	(5,134)	(5,831)	15,490	(395)	-	-
251	KLAWOCK CITY SD	(3,647)	(19,024)	50,536	(1,289)	-	-
254	CITY OF MEKORYUK	240	-	-	-	-	-
255	ALASKA GATEWAY SD	(38,957)	(80,075)	212,711	(5,427)	-	-
257	PELICAN CITY SD	(922)	(1,377)	3,658	(93)	-	-
258	DENALI BOROUGH	(16,100)	(20,197)	53,652	(1,369)	-	-
259	CITY OF ALLAKAKET	-	-	-	-	-	-
260	CITY OF KACHEMAK	(2,964)	(1,377)	3,658	(93)	-	-
262	COOK INLET HOUSING AUTHORITY	(295,799)	(395,223)	1,049,871	(26,787)	-	-
263	INTERIOR RHA	(22,613)	(34,733)	92,265	(2,354)	-	-
264	YAKUTAT SD	4,489	(7,242)	19,239	(491)	-	-
265	KAKE CITY SD	(17,259)	(20,809)	55,278	(1,410)	-	-
267	ALEUTIAN HOUSING AUTHORITY	7,670	(21,115)	56,091	(1,431)	-	-
270	BERING STRAITS RHA	(56,138)	(46,209)	122,749	(3,132)	-	-
271	CITY OF EGEKIK	(24,540)	(9,130)	24,252	(619)	-	-
275	ILISAGVIK COLLEGE	(112,156)	(172,034)	456,990	(11,660)	-	-
276	NORTH PACIFIC RIM HA	(39,667)	(50,340)	133,723	(3,412)	-	-
278	SAXMAN SEAPORT	405	(1,109)	2,945	(75)	-	-
279	TLINGIT-HAIDA RHA	(83,996)	(100,782)	267,718	(6,831)	-	-
280	CITY OF TOKSOOK BAY	1,270	(408)	1,084	(28)	-	-
281	BARANOF ISLAND HA	(16,760)	(22,849)	60,697	(1,549)	-	-
282	CITY OF DELTA JUNCTION	2,411	(6,987)	18,561	(474)	-	-
283	CITY OF ANDERSON	(190)	(293)	779	(20)	-	-
284	INTER-ISLAND FERRY AUTHORITY	(46,323)	(39,578)	105,136	(2,682)	-	-
286	CITY OF SELDOVIA	(1,258)	(3,366)	8,942	(228)	-	-
288	NORTHWEST INUPIAT HOUSING AUTHORITY	(125,733)	(40,650)	107,981	(2,755)	-	-
290	CITY OF UPPER KALSKAG	(85)	(357)	948	(24)	-	-
291	CITY OF SHAKTOOLIK	4,610	(1,020)	2,710	(69)	-	-
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	(112,334)	(57,736)	153,369	(3,913)	-	-
296	MUNICIPALITY OF SKAGWAY	(93,351)	(130,364)	346,299	(8,836)	-	-
297	CITY OF NULATO	(3,548)	(4,030)	10,704	(273)	-	-
298	CITY OF ANIAK	434	(7,854)	20,865	(532)	-	-
299	ALASKA GASLINE DEVELOPMENT CORPORATION	6,258	(22,186)	58,936	(1,504)	-	-
<b>Subtotal</b>		<b>(67,507,615)</b>	<b>(82,594,590)</b>	<b>219,404,251</b>	<b>(5,597,991)</b>	-	-
Nonemployer:							
999	STATE OF ALASKA (NON-EMPLOYER)	(15,616,785)	(12,007,210)	31,895,949	(813,809)	-	-
<b>Total</b>		<b>(83,124,400)</b>	<b>(94,601,800)</b>	<b>251,300,200</b>	<b>(6,411,800)</b>	-	-

All amounts are determined without rounding. Rounded amounts are displayed.

State of Alaska Public Employees' Retirement System  
Schedule E - Contribution History

Employer Number	Employer Name	FY2023			FY2022		
		Actual Contributions	RDS Subsidy*	Total	Actual Contributions	RDS Subsidy*	Total
101	STATE OF ALASKA (EMPLOYER)	6,109	4,988	11,097	38,614,716	352,933	38,967,650
102	SOUTHWEST REGION SD	(104)	(85)	(188)	72,131	659	72,790
103	ANNETTE ISLAND SD	182	149	331	4,781	44	4,825
104	BERING STRAIT SD	473	386	860	194,177	1,775	195,952
105	CHATHAM SD	(2)	(1)	(3)	10,735	98	10,833
106	ALASKA MUNICIPAL LEAGUE	-	-	-	-	-	-
107	CITY OF VALDEZ	(223)	(182)	(404)	198,912	1,818	200,730
108	JUNEAU BOROUGH SD	-	-	-	296,765	2,712	299,477
109	MATANUSKA-SUSITNA BOROUGH	164	134	299	441,411	4,034	445,445
110	MATANUSKA-SUSITNA BOROUGH SD	9,123	7,448	16,570	570,221	5,212	575,433
111	ANCHORAGE SD	40,741	33,261	74,002	2,016,677	18,432	2,035,109
112	COPPER RIVER SD	91	74	166	15,864	145	16,009
113	UNIVERSITY OF ALASKA	1,965	1,604	3,570	4,279,613	39,115	4,318,728
115	CITY OF KENAI	1,564	1,277	2,841	155,945	1,425	157,370
116	FAIRBANKS NORTH STAR BOROUGH	(157)	(128)	(286)	568,664	5,198	573,861
117	FAIRBANKS NORTH STAR BOROUGH SD	1,047	855	1,902	698,046	6,380	704,426
118	DENALI BOROUGH SD	133	108	241	-	-	-
120	CITY AND BOROUGH OF SITKA	-	-	-	219,124	2,003	221,126
121	CHUGACH SD	2,519	2,057	4,576	11,328	104	11,431
122	KETCHIKAN GATEWAY BOROUGH	(6)	(5)	(11)	157,119	1,436	158,555
123	CITY OF SOLDOTNA	-	-	-	115,302	1,054	116,356
124	IDITAROD AREA SD	9,446	7,711	17,157	8,211	75	8,287
125	KUSPUK SD	2,132	1,740	3,872	71,364	652	72,017
126	CITY AND BOROUGH OF JUNEAU	457	373	830	1,058,991	9,679	1,068,670
128	CITY OF KODIAK	-	-	-	160,389	1,466	161,855
129	CITY OF FAIRBANKS	-	-	-	177,344	1,621	178,965
131	CITY OF WASILLA	-	-	-	169,292	1,547	170,839
133	SITKA BOROUGH SD	38	31	69	42,932	392	43,324
134	CITY OF PALMER	(59)	(48)	(107)	81,494	745	82,239
135	CITY AND BOROUGH OF WRANGELL	-	-	-	112,423	1,028	113,450
136	CITY OF BETHEL	(4)	(3)	(7)	98,118	897	99,014
137	VALDEZ CITY SD	612	500	1,112	29,485	269	29,755
138	HOONAH CITY SD	-	-	-	15,928	146	16,073
139	CITY OF NOME	80	65	145	54,445	498	54,942
140	CITY OF KOTZEBUE	-	-	-	42,028	384	42,412
141	GALENA CITY SD	824	673	1,496	91,656	838	92,494
143	CITY OF PETERSBURG	757	618	1,374	102,275	935	103,210
144	BRISTOL BAY BOROUGH	-	-	-	52,442	479	52,922
145	NORTH SLOPE BOROUGH	16,937	13,827	30,764	1,721,013	15,730	1,736,743
146	WRANGELL PUBLIC SD	477	390	867	17,415	159	17,574
148	CITY OF CORDOVA	(32)	(26)	(58)	60,797	556	61,353
149	NOME CITY SD	32,904	26,862	59,766	52,457	479	52,937
151	CITY OF KING COVE	3,077	2,512	5,589	37,893	346	38,240
152	ALASKA HOUSING FINANCE CORPORATION	24,115	19,687	43,803	580,116	5,302	585,418
153	LOWER YUKON SD	518	423	941	212,796	1,945	214,741
154	NORTHWEST ARCTIC BOROUGH SD	255	208	464	162,915	1,489	164,404
155	SOUTHEAST ISLAND SD	-	-	-	9,993	91	10,084
156	PRIBILOF SD	9,190	7,502	16,692	16,488	151	16,639
157	LOWER KUSKOKWIM SD	18,034	14,723	32,757	469,560	4,292	473,852
158	KODIAK ISLAND BOROUGH SD	833	680	1,513	121,540	1,111	122,651
159	YUKON FLATS SD	546	446	992	14,351	131	14,482
160	YUKON / KOYUKUK SD	1,592	1,300	2,891	77,516	708	78,225
161	NORTH SLOPE BOROUGH SD	3,158	2,578	5,737	216,592	1,980	218,571
162	ALEUTIAN REGION SD	-	-	-	-	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	9,360	7,642	17,002	31,226	285	31,512
164	LAKE AND PENINSULA BOROUGH SD	4,775	3,898	8,673	54,274	496	54,770
165	SITKA COMMUNITY HOSPITAL	-	-	-	-	-	-
166	TANANA SD	3,477	2,838	6,315	4,509	41	4,550
167	SOUTHEAST REGIONAL RESOURCE CENTER	-	-	-	47,869	438	48,307
168	HYDABURG CITY SD	208	170	378	-	-	-

State of Alaska Public Employees' Retirement System  
Schedule E - Contribution History

Employer Number	Employer Name	FY2023			FY2022		
		Actual Contributions	RDS Subsidy*	Total	Actual Contributions	RDS Subsidy*	Total
169	CITY OF TANANA	-	-	-	-	-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL	-	-	-	49,762	455	50,217
171	CITY OF BARROW	1,617	1,320	2,936	40,409	369	40,778
172	CITY OF SAINT PAUL	(0)	(0)	(0)	32,223	295	32,517
173	MUNICIPALITY OF ANCHORAGE	287,615	234,807	522,422	5,882,492	53,765	5,936,257
174	KODIAK ISLAND BOROUGH	0	0	0	59,046	540	59,586
175	NOME JOINT UTILITY SYSTEM	-	-	-	47,856	437	48,294
176	CITY OF SAND POINT	-	-	-	6,968	64	7,031
177	KETCHIKAN GATEWAY BOROUGH SD	-	-	-	101,252	925	102,177
178	CITY OF DILLINGHAM	1,687	1,377	3,064	48,731	445	49,177
179	CITY OF UNALASKA	-	-	-	158,862	1,452	160,314
180	KENAI PENINSULA BOROUGH	97	79	176	390,312	3,567	393,879
181	CITY OF KETCHIKAN	631	515	1,146	254,642	2,327	256,969
182	CITY OF SEWARD	0	0	0	98,171	897	99,068
183	CITY OF FORT YUKON	1,560	1,273	2,833	9,002	82	9,085
184	BRISTOL BAY BOROUGH SD	-	-	-	6,054	55	6,110
185	CORDOVA CITY SD	24	19	43	20,605	188	20,794
186	CITY OF CRAIG	(43)	(35)	(79)	33,641	307	33,948
187	PETERSBURG MEDICAL CENTER	(685)	(559)	(1,244)	123,394	1,128	124,522
189	HAINES BOROUGH	(132)	(108)	(240)	40,376	369	40,745
190	KENAI PENINSULA BOROUGH SD	(61)	(50)	(111)	385,515	3,524	389,038
191	CITY OF NORTH POLE	43	35	78	58,408	534	58,942
192	CITY OF GALENA	-	-	-	22,301	204	22,505
193	CITY OF NENANA	25	20	46	-	-	-
195	YUPIIT SD	1,749	1,428	3,177	56,580	517	57,098
196	NENANA CITY SD	237	194	431	29,089	266	29,355
198	CITY OF SAXMAN	1,404	1,146	2,551	-	-	-
199	CITY OF HOONAH	69	56	125	5,514	50	5,564
200	CITY OF PELICAN	(8)	(7)	(15)	3,736	34	3,770
202	CITY OF WHITTIER	-	-	-	18,221	167	18,388
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	7,051	5,756	12,807	14,740	135	14,875
204	CRAIG CITY SD	(112)	(92)	(204)	6,103	56	6,158
205	DILLINGHAM CITY SD	-	-	-	17,379	159	17,538
206	CITY OF THORNE BAY	(1)	(1)	(3)	5,267	48	5,315
208	CITY OF AKUTAN	209	171	380	16,774	153	16,927
209	UNALASKA CITY SD	114	93	208	31,946	292	32,237
211	KASHUNAMIUT SD	-	-	-	60,922	557	61,479
215	CITY OF HOMER	20	16	36	137,782	1,259	139,041
218	SPECIAL EDUCATION SERVICE AGENCY	-	-	-	8,302	76	8,377
219	BARTLETT REGIONAL HOSPITAL	2,966	2,421	5,387	617,387	5,643	623,029
220	NORTHWEST ARCTIC BOROUGH	4	3	7	38,206	349	38,556
221	SAINT MARY'S SD	-	-	-	12,509	114	12,623
223	BRISTOL BAY RHA	188	153	341	41,786	382	42,168
224	COPPER RIVER BASIN RHA	0	0	0	21,092	193	21,285
225	SKAGWAY CITY SD	-	-	-	6,979	64	7,043
227	CITY OF KLAWOCK	589	481	1,070	13,648	125	13,773
228	PETERSBURG CITY SD	-	-	-	14,836	136	14,971
230	ALEUTIANS EAST BOROUGH	6,951	5,675	12,626	35,523	325	35,847
235	CITY OF HUSLIA	577	471	1,049	7,421	68	7,489
237	CITY OF KALTAG	(0)	(0)	(0)	1,377	13	1,389
240	HAINES BOROUGH SD	-	-	-	25,812	236	26,048
242	CITY OF ELIM	496	405	902	-	-	-
243	CITY OF ATKA	1,064	869	1,933	1,214	11	1,225
244	ALEUTIANS EAST BOROUGH SD	9	7	16	26,971	247	27,218
246	DELTA/GREELY SD	-	-	-	28,237	258	28,495
247	LAKE AND PENINSULA BOROUGH	-	-	-	194	2	196
248	CITY AND BOROUGH OF YAKUTAT	-	-	-	31,089	284	31,373

State of Alaska Public Employees' Retirement System  
Schedule E - Contribution History

Employer Number	Employer Name	FY2023			FY2022		
		Actual Contributions	RDS Subsidy*	Total	Actual Contributions	RDS Subsidy*	Total
249	CITY OF UNALAKLEET	-	-	-	943	9	952
251	KLAWOCK CITY SD	416	340	756	12,252	112	12,364
254	CITY OF MEKORYUK	792	647	1,439	1,682	15	1,697
255	ALASKA GATEWAY SD	1,180	963	2,143	28,495	260	28,755
257	PELICAN CITY SD	1,826	1,491	3,317	531	5	536
258	DENALI BOROUGH	-	-	-	5,094	47	5,141
259	CITY OF ALLAKAKET	-	-	-	-	-	-
260	CITY OF KACHEMAK	68	56	124	98	1	99
262	COOK INLET HOUSING AUTHORITY	9,147	7,468	16,615	208,801	1,908	210,710
263	INTERIOR RHA	-	-	-	18,876	173	19,048
264	YAKUTAT SD	1,672	1,365	3,036	6,486	59	6,546
265	KAKE CITY SD	-	-	-	14,249	130	14,379
267	ALEUTIAN HOUSING AUTHORITY	9,737	7,949	17,687	28,895	264	29,159
270	BERING STRAITS RHA	233	190	423	33,406	305	33,712
271	CITY OF EGEKIK	-	-	-	105,598	965	106,563
275	ILISAGVIK COLLEGE	-	-	-	81,251	743	81,993
276	NORTH PACIFIC RIM HA	-	-	-	58,600	536	59,135
278	SAXMAN SEAPORT	4,562	3,725	8,287	710	6	717
279	TLINGIT-HAIDA RHA	(82)	(67)	(148)	42,760	391	43,151
280	CITY OF TOKSOOK BAY	653	533	1,186	1,834	17	1,851
281	BARANOF ISLAND HA	-	-	-	23,719	217	23,936
282	CITY OF DELTA JUNCTION	-	-	-	9,303	85	9,388
283	CITY OF ANDERSON	227	185	413	-	-	-
284	INTER-ISLAND FERRY AUTHORITY	325	266	591	31,780	290	32,070
286	CITY OF SELDOVIA	-	-	-	-	-	-
288	NORTHWEST INUPIAT HOUSING AUTHORITY	-	-	-	38,780	354	39,134
290	CITY OF UPPER KALSKAG	983	803	1,786	2,705	25	2,730
291	CITY OF SHAKTOOLIK	-	-	-	(576)	(5)	(581)
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT	-	-	-	19,939	182	20,121
296	MUNICIPALITY OF SKAGWAY	-	-	-	57,084	522	57,606
297	CITY OF NULATO	-	-	-	-	-	-
298	CITY OF ANIAK	(140)	(115)	(255)	-	-	-
299	ALASKA GASLINE DEVELOPMENT CORPORATION	-	-	-	30,403	278	30,681
<b>Subtotal</b>		<b>554,881</b>	<b>453,000</b>	<b>1,007,881</b>	<b>64,990,023</b>	<b>594,000</b>	<b>65,584,023</b>
Nonemployer: 999	STATE OF ALASKA (NON-EMPLOYER)	-	-	-	-	-	-
<b>Total</b>		<b>554,881</b>	<b>453,000</b>	<b>1,007,881</b>	<b>64,990,023</b>	<b>594,000</b>	<b>65,584,023</b>

\* The RDS subsidy is allocated in proportion to actual contributions

State of Alaska Public Employees' Retirement System  
 Schedule E - Contribution History

Employer Number	Employer Name	FY2021			FY2020			
		Actual Contributions	RDS Subsidy*	Total	Actual Contributions	RDS Subsidy*	Total	
101	STATE OF ALASKA (EMPLOYER)	34,536,170	95,721	34,631,891	53,754,135	51,390,421	10,292,567	61,682,987
102	SOUTHWEST REGION SD	95,166	264	95,430	147,601	136,565	27,351	163,916
103	ANNETTE ISLAND SD	5,190	14	5,205	46,620	37,679	7,546	45,226
104	BERING STRAIT SD	236,918	657	237,575	355,248	357,060	71,513	428,572
105	CHATHAM SD	10,471	29	10,500	20,621	17,963	3,598	21,560
106	ALASKA MUNICIPAL LEAGUE	1,816	5	1,821	7,369	6,492	1,300	7,792
107	CITY OF VALDEZ	216,131	599	216,730	451,006	426,381	85,396	511,777
108	JUNEAU BOROUGH SD	379,306	1,051	380,357	641,776	601,729	120,515	722,245
109	MATANUSKA-SUSITNA BOROUGH	595,468	1,650	597,119	1,189,931	1,083,601	217,026	1,300,626
110	MATANUSKA-SUSITNA BOROUGH SD	747,546	2,072	749,618	1,362,376	1,350,296	270,440	1,620,735
111	ANCHORAGE SD	2,565,768	7,111	2,572,879	4,142,508	3,987,589	798,642	4,786,230
112	COPPER RIVER SD	24,864	69	24,932	50,752	54,266	10,868	65,134
113	UNIVERSITY OF ALASKA	5,159,100	14,299	5,173,399	6,131,124	6,389,295	1,279,660	7,668,954
115	CITY OF KENAI	209,727	581	210,308	378,969	369,797	74,064	443,861
116	FAIRBANKS NORTH STAR BOROUGH	699,228	1,938	701,166	1,201,715	1,223,237	244,992	1,468,229
117	FAIRBANKS NORTH STAR BOROUGH SD	942,898	2,613	945,511	1,609,542	1,486,989	297,817	1,784,806
118	DENALI BOROUGH SD	270	1	270	36,830	28,799	5,768	34,566
120	CITY AND BOROUGH OF SITKA	289,779	803	290,582	681,774	516,348	103,415	619,763
121	CHUGACH SD	15,017	42	15,059	21,707	21,182	4,242	25,424
122	KETCHIKAN GATEWAY BOROUGH	200,446	556	201,002	282,382	256,933	51,459	308,392
123	CITY OF SOLDOTNA	135,908	377	136,285	222,693	208,998	41,858	250,856
124	IDITAROD AREA SD	19,759	55	19,814	40,502	45,022	9,017	54,039
125	KUSPUK SD	73,985	205	74,190	63,647	71,383	14,297	85,680
126	CITY AND BOROUGH OF JUNEAU	1,265,904	3,509	1,269,412	1,948,050	1,776,765	355,854	2,132,619
128	CITY OF KODIAK	203,011	563	203,574	376,107	351,253	70,350	421,602
129	CITY OF FAIRBANKS	247,982	687	248,669	417,995	438,044	87,732	525,777
131	CITY OF WASILLA	208,912	579	209,491	385,979	369,635	74,031	443,666
133	SITKA BOROUGH SD	51,393	142	51,536	112,040	111,241	22,280	133,521
134	CITY OF PALMER	97,529	270	97,800	198,665	193,824	38,819	232,643
135	CITY AND BOROUGH OF WRANGELL	96,353	267	96,620	187,978	165,983	33,243	199,226
136	CITY OF BETHEL	125,942	349	126,291	302,751	297,351	59,554	356,905
137	VALDEZ CITY SD	31,084	86	31,171	86,148	85,179	17,060	102,239
138	HOONAH CITY SD	19,513	54	19,567	24,689	31,391	6,287	37,678
139	CITY OF NOME	69,955	194	70,149	152,200	129,124	25,861	154,986
140	CITY OF KOTZEBUE	55,072	153	55,224	196,572	181,906	36,432	218,338
141	GALENA CITY SD	108,911	302	109,213	184,606	173,658	34,781	208,438
143	CITY OF PETERSBURG	123,202	341	123,543	221,016	217,526	43,567	261,093
144	BRISTOL BAY BOROUGH	72,401	201	72,602	143,399	120,742	24,182	144,924
145	NORTH SLOPE BOROUGH	2,063,688	5,720	2,069,408	3,845,890	3,513,927	703,776	4,217,703
146	WRANGELL PUBLIC SD	9,053	25	9,078	31,755	31,198	6,248	37,446
148	CITY OF CORDOVA	78,244	217	78,461	158,150	145,506	29,142	174,649
149	NOME CITY SD	48,368	134	48,502	87,814	76,824	15,386	92,210
151	CITY OF KING COVE	44,789	124	44,913	53,986	44,545	8,922	53,466
152	ALASKA HOUSING FINANCE CORPORATION	725,337	2,010	727,347	1,023,127	943,690	189,004	1,132,694
153	LOWER YUKON SD	254,812	706	255,519	365,565	349,373	69,973	419,346
154	NORTHWEST ARCTIC BOROUGH SD	209,879	582	210,461	377,582	363,681	72,839	436,520
155	SOUTHEAST ISLAND SD	10,103	28	10,131	32,471	35,081	7,026	42,107
156	PRIBILOF SD	13,620	38	13,657	24,778	24,210	4,849	29,059
157	LOWER KUSKOKWIM SD	590,235	1,636	591,871	913,564	862,487	172,740	1,035,227
158	KODIAK ISLAND BOROUGH SD	150,125	416	150,541	299,360	276,971	55,472	332,443
159	YUKON FLATS SD	22,342	62	22,404	40,212	38,113	7,633	45,747
160	YUKON / KOYUKUK SD	76,861	213	77,074	107,402	93,064	18,639	111,703
161	NORTH SLOPE BOROUGH SD	274,838	762	275,600	559,293	587,363	117,638	705,001
162	ALEUTIAN REGION SD	-	-	-	-	103	21	124
163	CORDOVA COMMUNITY MEDICAL CENTER	35,524	98	35,623	351,544	682	137	818
164	LAKE AND PENINSULA BOROUGH SD	40,363	112	40,475	93,774	80,861	16,195	97,056
165	SITKA COMMUNITY HOSPITAL	-	-	-	35,799	408,961	81,907	490,869
166	TANANA SD	1,892	5	1,897	3,719	3,372	675	4,047
167	SOUTHEAST REGIONAL RESOURCE CENTER	54,190	150	54,341	77,721	69,141	13,848	82,989
168	HYDABURG CITY SD	303	1	304	15,851	3,787	758	4,545

State of Alaska Public Employees' Retirement System  
Schedule E - Contribution History

Employer Number	Employer Name	FY2021			FY2020	FY2019		
		Actual Contributions	RDS Subsidy*	Total		Actual Contributions	RDS Subsidy*	Total
169	CITY OF TANANA	-	-	-	-	373	75	448
170	NORTH PACIFIC FISHERY MGMT COUNCIL	55,466	154	55,619	80,925	77,141	15,450	92,591
171	CITY OF BARROW	47,557	132	47,688	71,181	65,018	13,022	78,040
172	CITY OF SAINT PAUL	42,510	118	42,628	73,069	58,712	11,759	70,471
173	MUNICIPALITY OF ANCHORAGE	8,310,138	23,033	8,333,171	11,017,884	10,400,568	2,083,045	12,483,613
174	KODIAK ISLAND BOROUGH	76,372	212	76,583	142,245	143,757	28,792	172,549
175	NOME JOINT UTILITY SYSTEM	53,022	147	53,169	59,398	54,123	10,840	64,963
176	CITY OF SAND POINT	16,424	46	16,469	50,708	49,104	9,835	58,939
177	KETCHIKAN GATEWAY BOROUGH SD	125,268	347	125,616	270,948	261,459	52,365	313,824
178	CITY OF DILLINGHAM	55,014	152	55,166	125,050	122,031	24,441	146,472
179	CITY OF UNALASKA	215,815	598	216,413	545,772	503,583	100,859	604,442
180	KENAI PENINSULA BOROUGH	523,450	1,451	524,901	961,935	922,927	184,846	1,107,773
181	CITY OF KETCHIKAN	345,333	957	346,291	532,000	439,471	88,018	527,489
182	CITY OF SEWARD	119,533	331	119,864	213,075	211,750	42,410	254,160
183	CITY OF FORT YUKON	13,811	38	13,850	14,321	11,974	2,398	14,372
184	BRISTOL BAY BOROUGH SD	5,623	16	5,638	15,666	27,320	5,472	32,792
185	CORDOVA CITY SD	23,922	66	23,988	42,832	44,088	8,830	52,919
186	CITY OF CRAIG	40,366	112	40,478	76,219	69,877	13,995	83,872
187	PETERSBURG MEDICAL CENTER	148,656	412	149,068	339,477	280,071	56,093	336,164
189	HAINES BOROUGH	36,722	102	36,824	100,416	100,355	20,099	120,454
190	KENAI PENINSULA BOROUGH SD	480,814	1,333	482,146	822,255	856,817	171,605	1,028,422
191	CITY OF NORTH POLE	71,615	198	71,813	130,473	120,244	24,083	144,327
192	CITY OF GALENA	29,380	81	29,462	43,289	41,130	8,238	49,368
193	CITY OF NENANA	478	1	479	43,889	847	170	1,016
195	YUPIIT SD	69,018	191	69,210	84,203	70,633	14,147	84,780
196	NENANA CITY SD	35,308	98	35,406	71,112	63,871	12,792	76,663
198	CITY OF SAXMAN	-	-	-	7,239	7,674	1,537	9,211
199	CITY OF HOONAH	7,390	20	7,411	42,984	38,673	7,746	46,419
200	CITY OF PELICAN	4,447	12	4,459	7,077	2,936	588	3,524
202	CITY OF WHITTIER	21,282	59	21,341	63,364	49,040	9,822	58,862
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	28,693	80	28,773	77,498	81,181	16,259	97,440
204	CRAIG CITY SD	12,525	35	12,559	34,020	40,631	8,138	48,768
205	DILLINGHAM CITY SD	21,716	60	21,776	57,933	54,080	10,831	64,911
206	CITY OF THORNE BAY	8,711	24	8,735	19,508	18,114	3,628	21,742
208	CITY OF AKUTAN	19,269	53	19,322	40,734	39,695	7,950	47,645
209	UNALASKA CITY SD	35,934	100	36,033	50,767	58,064	11,629	69,693
211	KASHUNAMIUT SD	65,363	181	65,545	82,368	58,167	11,650	69,817
215	CITY OF HOMER	188,577	523	189,100	323,632	291,305	58,343	349,648
218	SPECIAL EDUCATION SERVICE AGENCY	7,284	20	7,304	9,407	12,775	2,559	15,333
219	BARTLETT REGIONAL HOSPITAL	790,876	2,192	793,068	1,732,806	1,564,888	313,419	1,878,306
220	NORTHWEST ARCTIC BOROUGH	77,116	214	77,330	124,123	118,543	23,742	142,285
221	SAINT MARY'S SD	17,259	48	17,307	102,740	37,173	7,445	44,618
223	BRISTOL BAY RHA	46,996	130	47,126	66,088	63,670	12,752	76,422
224	COPPER RIVER BASIN RHA	21,437	59	21,496	30,830	24,854	4,978	29,832
225	SKAGWAY CITY SD	7,945	22	7,967	17,814	14,038	2,812	16,850
227	CITY OF KLAWOCK	15,929	44	15,973	32,088	27,912	5,590	33,503
228	PETERSBURG CITY SD	19,746	55	19,800	43,334	42,418	8,495	50,913
230	ALEUTIANS EAST BOROUGH	47,845	133	47,978	57,220	53,413	10,698	64,111
235	CITY OF HUSLIA	8,415	23	8,438	8,141	7,306	1,463	8,769
237	CITY OF KALTAG	1,549	4	1,553	1,687	2,883	577	3,460
240	HAINES BOROUGH SD	29,737	82	29,819	37,009	34,718	6,953	41,671
242	CITY OF ELIM	224	1	225	9,399	-	-	-
243	CITY OF ATKA	113	0	113	1,573	1,493	299	1,792
244	ALEUTIANS EAST BOROUGH SD	33,134	92	33,226	44,908	39,345	7,880	47,226
246	DELTA/GREELY SD	63,715	177	63,892	83,720	84,602	16,944	101,546
247	LAKE AND PENINSULA BOROUGH	1,276	4	1,280	18,920	20,963	4,199	25,162
248	CITY AND BOROUGH OF YAKUTAT	40,476	112	40,588	49,946	44,370	8,887	53,257

State of Alaska Public Employees' Retirement System  
 Schedule E - Contribution History

Employer Number	Employer Name	FY2021			FY2020	FY2019		
		Actual Contributions	RDS Subsidy*	Total		Actual Contributions	RDS Subsidy*	Total
249	CITY OF UNALAKLEET	-	-	-	14,696	8,306	1,664	9,969
251	KLAWOCK CITY SD	18,109	50	18,159	25,785	26,136	5,235	31,370
254	CITY OF MEKORYUK	(211)	(1)	(212)	2,388	-	-	-
255	ALASKA GATEWAY SD	33,189	92	33,281	78,333	68,620	13,743	82,363
257	PELICAN CITY SD	7,903	22	7,925	3,293	5,872	1,176	7,048
258	DENALI BOROUGH	5,516	15	5,531	20,862	18,809	3,767	22,576
259	CITY OF ALLAKAKET	-	-	-	-	-	-	-
260	CITY OF KACHEMAK	1,962	5	1,968	1,293	1,133	227	1,360
262	COOK INLET HOUSING AUTHORITY	253,205	702	253,907	488,484	401,693	80,452	482,145
263	INTERIOR RHA	34,152	95	34,246	45,278	51,196	10,254	61,450
264	YAKUTAT SD	8,562	24	8,585	14,902	10,958	2,195	13,153
265	KAKE CITY SD	22,382	62	22,444	28,360	26,807	5,369	32,175
267	ALEUTIAN HOUSING AUTHORITY	32,302	90	32,392	43,865	44,371	8,887	53,258
270	BERING STRAITS RHA	57,243	159	57,401	76,989	71,416	14,303	85,719
271	CITY OF EGEGIK	29,728	82	29,810	4,689	4,057	812	4,869
275	ILISAGVIK COLLEGE	117,594	326	117,920	253,558	259,063	51,886	310,948
276	NORTH PACIFIC RIM HA	63,465	176	63,641	70,328	62,484	12,515	74,999
278	SAXMAN SEAPORT	-	-	-	3,322	3,149	631	3,779
279	TLINGIT-HAIDA RHA	53,300	148	53,448	144,129	124,470	24,929	149,399
280	CITY OF TOKSOOK BAY	1,933	5	1,938	1,865	336	67	403
281	BARANOF ISLAND HA	23,253	64	23,317	33,888	26,061	5,219	31,280
282	CITY OF DELTA JUNCTION	10,341	29	10,370	13,760	13,973	2,799	16,772
283	CITY OF ANDERSON	-	-	-	(286)	518	104	621
284	INTER-ISLAND FERRY AUTHORITY	33,052	92	33,143	50,943	52,387	10,492	62,879
286	CITY OF SELDOVIA	-	-	-	3,370	3,107	622	3,729
288	NORTHWEST INUPIAT HOUSING AUTHORITY	22,135	61	22,197	49,492	46,997	9,413	56,409
290	CITY OF UPPER KALSKAG	1,309	4	1,313	1,135	879	176	1,055
291	CITY OF SHAKTOOLIK	1,034	3	1,037	410	774	155	929
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	25,753	71	25,824	60,298	59,858	11,988	71,846
296	MUNICIPALITY OF SKAGWAY	68,856	191	69,047	180,393	132,178	26,473	158,651
297	CITY OF NULATO	2,418	7	2,424	1,970	2,601	521	3,122
298	CITY OF ANIAK	132	0	132	6,339	6,243	1,250	7,493
299	ALASKA GASLINE DEVELOPMENT CORPORATION	33,324	92	33,416	97,249	129,711	25,979	155,690
<b>Subtotal</b>		<b>68,191,192</b>	<b>189,000</b>	<b>68,380,192</b>	<b>107,297,977</b>	<b>102,260,908</b>	<b>20,481,000</b>	<b>122,741,908</b>
Nonemployer: 999	STATE OF ALASKA (NON-EMPLOYER)	-	-	-	-	-	-	-
<b>Total</b>		<b>68,191,192</b>	<b>189,000</b>	<b>68,380,192</b>	<b>107,297,977</b>	<b>102,260,908</b>	<b>20,481,000</b>	<b>122,741,908</b>

\* The RDS subsidy is allocated in proportion to actual contributions



State of Alaska Public Employees' Retirement System  
Schedule E - Contribution History

Employer Number	Employer Name	FY2018			FY2017	FY2016
		Actual Contributions	RDS Subsidy*	Total		
101	STATE OF ALASKA (EMPLOYER)	42,361,005	2,947,382	45,308,387	62,206,048	99,412,657
102	SOUTHWEST REGION SD	104,439	7,267	111,706	145,348	171,329
103	ANNETTE ISLAND SD	32,146	2,237	34,382	49,473	51,808
104	BERING STRAIT SD	304,466	21,184	325,650	456,109	554,500
105	CHATHAM SD	17,955	1,249	19,205	27,774	33,146
106	ALASKA MUNICIPAL LEAGUE	12,303	856	13,159	18,046	21,776
107	CITY OF VALDEZ	316,456	22,018	338,474	448,868	527,862
108	JUNEAU BOROUGH SD	483,181	33,619	516,800	691,204	825,752
109	MATANUSKA-SUSITNA BOROUGH	864,788	60,170	924,958	1,255,175	1,525,141
110	MATANUSKA-SUSITNA BOROUGH SD	1,088,076	75,706	1,163,782	1,691,688	2,093,355
111	ANCHORAGE SD	3,431,820	238,778	3,670,598	5,112,422	6,230,930
112	COPPER RIVER SD	47,244	3,287	50,531	64,149	78,052
113	UNIVERSITY OF ALASKA	5,976,529	415,833	6,392,362	8,587,363	10,347,866
115	CITY OF KENAI	298,905	20,797	319,702	419,562	535,546
116	FAIRBANKS NORTH STAR BOROUGH	984,535	68,502	1,053,037	1,436,910	1,780,094
117	FAIRBANKS NORTH STAR BOROUGH SD	1,247,629	86,807	1,334,436	1,867,140	2,362,911
118	DENALI BOROUGH SD	34,464	2,398	36,862	58,514	75,340
120	CITY AND BOROUGH OF SITKA	413,336	28,759	442,095	599,905	754,171
121	CHUGACH SD	15,517	1,080	16,597	22,019	26,543
122	KETCHIKAN GATEWAY BOROUGH	218,449	15,199	233,649	323,167	399,601
123	CITY OF SOLDOTNA	190,548	13,258	203,806	231,113	279,447
124	IDITAROD AREA SD	35,000	2,435	37,436	60,707	56,236
125	KUSPUK SD	60,010	4,175	64,186	95,520	117,013
126	CITY AND BOROUGH OF JUNEAU	1,462,196	101,736	1,563,932	2,108,295	2,528,389
128	CITY OF KODIAK	294,599	20,498	315,097	396,631	475,408
129	CITY OF FAIRBANKS	370,003	25,744	395,747	551,639	690,338
131	CITY OF WASILLA	299,834	20,862	320,696	413,699	483,861
133	SITKA BOROUGH SD	95,295	6,630	101,925	141,939	177,646
134	CITY OF PALMER	148,040	10,300	158,340	226,405	300,155
135	CITY AND BOROUGH OF WRANGELL	136,960	9,529	146,489	275,984	281,545
136	CITY OF BETHEL	221,975	15,445	237,420	316,550	385,413
137	VALDEZ CITY SD	75,271	5,237	80,508	117,023	140,634
138	HOONAH CITY SD	25,097	1,746	26,844	37,345	43,200
139	CITY OF NOME	104,974	7,304	112,278	150,669	182,628
140	CITY OF KOTZEBUE	142,022	9,882	151,903	221,193	277,381
141	GALENA CITY SD	143,540	9,987	153,527	205,945	248,884
143	CITY OF PETERSBURG	189,861	13,210	203,071	267,066	328,943
144	BRISTOL BAY BOROUGH	97,743	6,801	104,544	145,200	182,638
145	NORTH SLOPE BOROUGH	3,078,352	214,185	3,292,536	4,175,351	5,056,252
146	WRANGELL PUBLIC SD	35,000	2,435	37,435	47,109	54,602
148	CITY OF CORDOVA	124,258	8,646	132,904	182,344	214,208
149	NOME CITY SD	68,866	4,792	73,657	92,835	118,249
151	CITY OF KING COVE	42,432	2,952	45,385	52,454	75,703
152	ALASKA HOUSING FINANCE CORPORATION	835,634	58,141	893,775	1,261,399	1,634,371
153	LOWER YUKON SD	264,896	18,431	283,327	384,227	460,273
154	NORTHWEST ARCTIC BOROUGH SD	283,252	19,708	302,960	406,638	467,425
155	SOUTHEAST ISLAND SD	27,132	1,888	29,019	42,074	51,045
156	PRIBILOF SD	20,703	1,440	22,143	31,723	32,276
157	LOWER KUSKOKWIM SD	726,155	50,524	776,680	1,002,958	1,330,654
158	KODIAK ISLAND BOROUGH SD	238,411	16,588	254,999	355,896	449,130
159	YUKON FLATS SD	38,871	2,705	41,576	51,380	59,335
160	YUKON / KOYUKUK SD	79,834	5,555	85,389	110,202	132,853
161	NORTH SLOPE BOROUGH SD	509,336	35,438	544,775	701,373	846,350
162	ALEUTIAN REGION SD	-	-	-	6,373	10,655
163	CORDOVA COMMUNITY MEDICAL CENTER	41,048	2,856	43,904	169,165	150,983
164	LAKE AND PENINSULA BOROUGH SD	65,499	4,557	70,056	104,228	117,174
165	SITKA COMMUNITY HOSPITAL	367,046	25,538	392,584	513,985	596,211
166	TANANA SD	4,256	296	4,552	5,208	7,725
167	SOUTHEAST REGIONAL RESOURCE CENTER	60,767	4,228	64,995	91,583	95,034
168	HYDABURG CITY SD	3,699	257	3,956	4,866	4,159

State of Alaska Public Employees' Retirement System  
Schedule E - Contribution History

Employer Number	Employer Name	FY2018			FY2017	FY2016
		Actual Contributions	RDS Subsidy*	Total		
169	CITY OF TANANA	1,566	109	1,675	5,221	5,366
170	NORTH PACIFIC FISHERY MGMT COUNCIL	56,581	3,937	60,517	90,038	104,261
171	CITY OF BARROW	55,853	3,886	59,739	67,522	68,323
172	CITY OF SAINT PAUL	45,107	3,138	48,245	57,828	81,260
173	MUNICIPALITY OF ANCHORAGE	8,782,824	611,089	9,393,913	12,307,987	14,957,637
174	KODIAK ISLAND BOROUGH	137,930	9,597	147,527	191,165	249,213
175	NOME JOINT UTILITY SYSTEM	50,962	3,546	54,508	64,568	63,912
176	CITY OF SAND POINT	38,529	2,681	41,210	54,046	66,843
177	KETCHIKAN GATEWAY BOROUGH SD	205,461	14,295	219,756	285,429	330,685
178	CITY OF DILLINGHAM	88,064	6,127	94,191	135,025	167,421
179	CITY OF UNALASKA	397,537	27,660	425,197	565,081	712,874
180	KENAI PENINSULA BOROUGH	785,385	54,645	840,031	1,158,179	1,444,367
181	CITY OF KETCHIKAN	376,776	26,215	402,991	555,296	699,095
182	CITY OF SEWARD	193,325	13,451	206,776	279,195	343,706
183	CITY OF FORT YUKON	24,819	1,727	26,546	19,383	10,444
184	BRISTOL BAY BOROUGH SD	21,470	1,494	22,964	26,228	30,612
185	CORDOVA CITY SD	32,489	2,261	34,750	45,858	53,819
186	CITY OF CRAIG	58,313	4,057	62,370	81,730	98,562
187	PETERSBURG MEDICAL CENTER	233,234	16,228	249,461	316,486	359,123
189	HAINES BOROUGH	82,413	5,734	88,147	113,825	125,505
190	KENAI PENINSULA BOROUGH SD	653,666	45,481	699,147	1,000,116	1,245,653
191	CITY OF NORTH POLE	99,464	6,920	106,384	144,236	169,222
192	CITY OF GALENA	35,031	2,437	37,469	50,908	65,323
193	CITY OF NENANA	17,789	1,238	19,027	6,602	16,792
195	YUPIIT SD	68,912	4,795	73,707	135,344	126,592
196	NENANA CITY SD	58,471	4,068	62,540	72,252	89,544
198	CITY OF SAXMAN	4,146	288	4,435	3,109	6,557
199	CITY OF HOONAH	34,431	2,396	36,827	52,403	65,158
200	CITY OF PELICAN	2,975	207	3,182	9,964	11,507
202	CITY OF WHITTIER	38,803	2,700	41,503	54,308	63,618
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	70,044	4,874	74,918	101,154	127,645
204	CRAIG CITY SD	27,246	1,896	29,141	39,642	48,819
205	DILLINGHAM CITY SD	62,047	4,317	66,364	75,913	82,518
206	CITY OF THORNE BAY	14,252	992	15,243	20,373	24,929
208	CITY OF AKUTAN	31,934	2,222	34,156	69,515	56,682
209	UNALASKA CITY SD	41,854	2,912	44,766	62,255	69,651
211	KASHUNAMIUT SD	52,240	3,635	55,875	79,559	97,704
215	CITY OF HOMER	248,262	17,274	265,536	357,551	431,642
218	SPECIAL EDUCATION SERVICE AGENCY	7,612	530	8,142	12,659	15,110
219	BARTLETT REGIONAL HOSPITAL	1,311,516	91,252	1,402,768	1,808,920	2,068,806
220	NORTHWEST ARCTIC BOROUGH	89,233	6,209	95,441	101,124	140,005
221	SAINT MARY'S SD	21,846	1,520	23,366	35,396	42,034
223	BRISTOL BAY RHA	50,170	3,491	53,661	77,898	108,465
224	COPPER RIVER BASIN RHA	19,693	1,370	21,063	29,686	36,341
225	SKAGWAY CITY SD	11,867	826	12,693	20,345	24,526
227	CITY OF KLAWOCK	21,288	1,481	22,770	36,069	44,232
228	PETERSBURG CITY SD	39,370	2,739	42,109	49,284	64,305
230	ALEUTIANS EAST BOROUGH	45,399	3,159	48,558	69,179	92,459
235	CITY OF HUSLIA	7,447	518	7,965	8,301	9,489
237	CITY OF KALTAG	1,833	128	1,960	1,537	2,272
240	HAINES BOROUGH SD	26,503	1,844	28,347	37,065	47,666
242	CITY OF ELIM	-	-	-	1,288	1,868
243	CITY OF ATKA	5,875	409	6,284	7,979	12,995
244	ALEUTIANS EAST BOROUGH SD	28,919	2,012	30,931	39,923	57,274
246	DELTA/GREELY SD	74,416	5,178	79,593	107,576	144,263
247	LAKE AND PENINSULA BOROUGH	20,020	1,393	21,413	23,328	25,947
248	CITY AND BOROUGH OF YAKUTAT	32,219	2,242	34,461	50,639	58,493

State of Alaska Public Employees' Retirement System  
Schedule E - Contribution History

Employer Number	Employer Name	FY2018			FY2017	FY2016
		Actual Contributions	RDS Subsidy*	Total		
249	CITY OF UNALAKLEET	10,330	719	11,049	11,026	16,159
251	KLAWOCK CITY SD	19,524	1,358	20,882	29,054	36,995
254	CITY OF MEKORYUK	-	-	-	1,073	1,160
255	ALASKA GATEWAY SD	53,763	3,741	57,504	71,503	76,719
257	PELICAN CITY SD	5,312	370	5,681	7,531	8,931
258	DENALI BOROUGH	14,108	982	15,089	22,179	27,232
259	CITY OF ALLAKAKET	-	-	-	-	603
260	CITY OF KACHEMAK	1,095	76	1,172	986	1,764
262	COOK INLET HOUSING AUTHORITY	309,452	21,531	330,982	428,162	494,130
263	INTERIOR RHA	42,053	2,926	44,979	61,437	79,184
264	YAKUTAT SD	11,922	829	12,751	18,250	18,450
265	KAKE CITY SD	20,621	1,435	22,056	30,050	33,875
267	ALEUTIAN HOUSING AUTHORITY	39,909	2,777	42,686	68,628	83,656
270	BERING STRAITS RHA	64,283	4,473	68,756	82,925	114,137
271	CITY OF EGEKIK	3,569	248	3,818	8,572	10,063
275	ILISAGVIK COLLEGE	209,465	14,574	224,039	275,960	321,937
276	NORTH PACIFIC RIM HA	51,329	3,571	54,901	87,129	105,217
278	SAXMAN SEAPORT	1,298	90	1,388	5,045	6,353
279	TLINGIT-HAIDA RHA	107,176	7,457	114,633	165,000	209,961
280	CITY OF TOKSOOK BAY	3,173	221	3,394	1,234	2,482
281	BARANOF ISLAND HA	24,958	1,737	26,694	39,046	49,845
282	CITY OF DELTA JUNCTION	12,734	886	13,620	19,355	26,450
283	CITY OF ANDERSON	393	27	421	681	1,069
284	INTER-ISLAND FERRY AUTHORITY	43,987	3,061	47,048	62,008	75,951
286	CITY OF SELDOVIA	2,375	165	2,541	4,148	4,390
288	NORTHWEST INUPIAT HOUSING AUTHORITY	41,947	2,919	44,866	63,571	76,000
290	CITY OF UPPER KALSKAG	1,046	73	1,119	1,529	2,344
291	CITY OF SHAKTOOLIK	628	44	672	892	1,035
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	63,354	4,408	67,761	86,878	86,019
296	MUNICIPALITY OF SKAGWAY	143,842	10,008	153,850	202,817	248,784
297	CITY OF NULATO	2,153	150	2,303	3,600	3,989
298	CITY OF ANIAK	3,953	275	4,228	4,543	3,148
299	ALASKA GASLINE DEVELOPMENT CORPORATION	114,633	7,976	122,609	165,759	211,189
<b>Subtotal</b>		<b>85,731,478</b>	<b>5,965,000</b>	<b>91,696,478</b>	<b>124,540,910</b>	<b>175,161,159</b>
Nonemployer: 999	STATE OF ALASKA (NON-EMPLOYER)	-	-	-	-	18,403,043
<b>Total</b>		<b>85,731,478</b>	<b>5,965,000</b>	<b>91,696,478</b>	<b>124,540,910</b>	<b>193,564,202</b>

\* The RDS subsidy is allocated in proportion to actual contributions

**State of Alaska Public Employees' Retirement System  
Schedule E - Contribution History - Historical**

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	<b>FY2015</b>	<b>FY2014</b>
<b>Total Plan Contributions</b>	<b>171,028,000</b>	<b>340,458,000</b>

State of Alaska Public Employees' Retirement System  
Schedule F - Present Value of Future State Assistance Contributions as of 6/30/2023

Employer Number	Employer Name	Present Value of Future State Assistance Contributions	Employer Proportion
101	STATE OF ALASKA (EMPLOYER)	-	0.00000%
102	SOUTHWEST REGION SD	587,000	0.24934%
103	ANNETTE ISLAND SD	469,000	0.19922%
104	BERING STRAIT SD	1,682,000	0.71446%
105	CHATHAM SD	185,000	0.07858%
106	ALASKA MUNICIPAL LEAGUE	-	0.00000%
107	CITY OF VALDEZ	2,200,000	0.93450%
108	JUNEAU BOROUGH SD	2,938,000	1.24798%
109	MATANUSKA-SUSITNA BOROUGH	5,684,000	2.41440%
110	MATANUSKA-SUSITNA BOROUGH SD	6,984,000	2.96660%
111	ANCHORAGE SD	19,871,000	8.44062%
112	COPPER RIVER SD	289,000	0.12276%
113	UNIVERSITY OF ALASKA	25,670,000	10.90387%
115	CITY OF KENAI	1,673,000	0.71064%
116	FAIRBANKS NORTH STAR BOROUGH	5,289,000	2.24661%
117	FAIRBANKS NORTH STAR BOROUGH SD	7,120,000	3.02437%
118	DENALI BOROUGH SD	228,000	0.09685%
120	CITY AND BOROUGH OF SITKA	2,202,000	0.93535%
121	CHUGACH SD	133,000	0.05649%
122	KETCHIKAN GATEWAY BOROUGH	1,414,000	0.60063%
123	CITY OF SOLDOTNA	983,000	0.41755%
124	IDITAROD AREA SD	177,000	0.07518%
125	KUSPUK SD	384,000	0.16311%
126	CITY AND BOROUGH OF JUNEAU	8,382,000	3.56043%
128	CITY OF KODIAK	1,620,000	0.68813%
129	CITY OF FAIRBANKS	1,994,000	0.84699%
131	CITY OF WASILLA	1,856,000	0.78837%
133	SITKA BOROUGH SD	536,000	0.22768%
134	CITY OF PALMER	928,000	0.39419%
135	CITY AND BOROUGH OF WRANGELL	748,000	0.31773%
136	CITY OF BETHEL	1,466,000	0.62271%
137	VALDEZ CITY SD	512,000	0.21748%
138	HOONAH CITY SD	93,000	0.03950%
139	CITY OF NOME	881,000	0.37422%
140	CITY OF KOTZEBUE	1,054,000	0.44771%
141	GALENA CITY SD	999,000	0.42435%
143	CITY OF PETERSBURG	1,070,000	0.45450%
144	BRISTOL BAY BOROUGH	750,000	0.31858%
145	NORTH SLOPE BOROUGH	15,226,000	6.46756%
146	WRANGELL PUBLIC SD	170,000	0.07221%
148	CITY OF CORDOVA	722,000	0.30668%
149	NOME CITY SD	238,000	0.10110%
151	CITY OF KING COVE	260,000	0.11044%
152	ALASKA HOUSING FINANCE CORPORATION	4,104,000	1.74326%
153	LOWER YUKON SD	2,025,000	0.86016%
154	NORTHWEST ARCTIC BOROUGH SD	1,619,000	0.68770%
155	SOUTHEAST ISLAND SD	203,000	0.08623%
156	PRIBILOF SD	54,000	0.02294%
157	LOWER KUSKOKWIM SD	4,172,000	1.77214%
158	KODIAK ISLAND BOROUGH SD	1,552,000	0.65924%
159	YUKON FLATS SD	222,000	0.09430%
160	YUKON / KOYUKUK SD	672,000	0.28545%
161	NORTH SLOPE BOROUGH SD	2,365,000	1.00458%
162	ALEUTIAN REGION SD	-	0.00000%
163	CORDOVA COMMUNITY MEDICAL CENTER	1,035,000	0.43964%
164	LAKE AND PENINSULA BOROUGH SD	479,000	0.20347%
165	SITKA COMMUNITY HOSPITAL	-	0.00000%
166	TANANA SD	7,000	0.00297%
167	SOUTHEAST REGIONAL RESOURCE CENTER	505,000	0.21451%
168	HYDABURG CITY SD	118,000	0.05012%

State of Alaska Public Employees' Retirement System  
Schedule F - Present Value of Future State Assistance Contributions as of 6/30/2023

Employer Number	Employer Name	Present Value of Future State Assistance Contributions	Employer Proportion
169	CITY OF TANANA	-	0.00000%
170	NORTH PACIFIC FISHERY MGMT COUNCIL	322,000	0.13678%
171	CITY OF BARROW	261,000	0.11087%
172	CITY OF SAINT PAUL	321,000	0.13635%
173	MUNICIPALITY OF ANCHORAGE	43,771,000	18.59265%
174	KODIAK ISLAND BOROUGH	557,000	0.23660%
175	NOME JOINT UTILITY SYSTEM	155,000	0.06584%
176	CITY OF SAND POINT	192,000	0.08156%
177	KETCHIKAN GATEWAY BOROUGH SD	1,424,000	0.60487%
178	CITY OF DILLINGHAM	559,000	0.23745%
179	CITY OF UNALASKA	2,377,000	1.00968%
180	KENAI PENINSULA BOROUGH	4,431,000	1.88216%
181	CITY OF KETCHIKAN	2,140,000	0.90901%
182	CITY OF SEWARD	1,140,000	0.48424%
183	CITY OF FORT YUKON	133,000	0.05649%
184	BRISTOL BAY BOROUGH SD	117,000	0.04970%
185	CORDOVA CITY SD	201,000	0.08538%
186	CITY OF CRAIG	347,000	0.14740%
187	PETERSBURG MEDICAL CENTER	1,866,000	0.79262%
189	HAINES BOROUGH	512,000	0.21748%
190	KENAI PENINSULA BOROUGH SD	3,965,000	1.68422%
191	CITY OF NORTH POLE	672,000	0.28545%
192	CITY OF GALENA	200,000	0.08495%
193	CITY OF NENANA	31,000	0.01317%
195	YUPIIT SD	420,000	0.17840%
196	NENANA CITY SD	415,000	0.17628%
198	CITY OF SAXMAN	19,000	0.00807%
199	CITY OF HOONAH	205,000	0.08708%
200	CITY OF PELICAN	34,000	0.01444%
202	CITY OF WHITTIER	352,000	0.14952%
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	262,000	0.11129%
204	CRAIG CITY SD	195,000	0.08283%
205	DILLINGHAM CITY SD	287,000	0.12191%
206	CITY OF THORNE BAY	117,000	0.04970%
208	CITY OF AKUTAN	183,000	0.07773%
209	UNALASKA CITY SD	238,000	0.10110%
211	KASHUNAMIUT SD	469,000	0.19922%
215	CITY OF HOMER	1,516,000	0.64395%
218	SPECIAL EDUCATION SERVICE AGENCY	20,000	0.00850%
219	BARTLETT REGIONAL HOSPITAL	8,624,000	3.66322%
220	NORTHWEST ARCTIC BOROUGH	454,000	0.19285%
221	SAINT MARY'S SD	261,000	0.11087%
223	BRISTOL BAY RHA	280,000	0.11894%
224	COPPER RIVER BASIN RHA	175,000	0.07433%
225	SKAGWAY CITY SD	82,000	0.03483%
227	CITY OF KLAWOCK	192,000	0.08156%
228	PETERSBURG CITY SD	229,000	0.09727%
230	ALEUTIANS EAST BOROUGH	161,000	0.06839%
235	CITY OF HUSLIA	33,000	0.01402%
237	CITY OF KALTAG	7,000	0.00297%
240	HAINES BOROUGH SD	195,000	0.08283%
242	CITY OF ELIM	-	0.00000%
243	CITY OF ATKA	7,000	0.00297%
244	ALEUTIANS EAST BOROUGH SD	232,000	0.09855%
246	DELTA/GREELY SD	323,000	0.13720%
247	LAKE AND PENINSULA BOROUGH	95,000	0.04035%
248	CITY AND BOROUGH OF YAKUTAT	195,000	0.08283%

State of Alaska Public Employees' Retirement System  
 Schedule F - Present Value of Future State Assistance Contributions as of 6/30/2023

Employer Number	Employer Name	Present Value of Future State Assistance Contributions	Employer Proportion
249	CITY OF UNALAKLEET	-	0.00000%
251	KLAWOCK CITY SD	125,000	0.05310%
254	CITY OF MEKORYUK	-	0.00000%
255	ALASKA GATEWAY SD	526,000	0.22343%
257	PELICAN CITY SD	9,000	0.00382%
258	DENALI BOROUGH	133,000	0.05649%
259	CITY OF ALLAKAKET	-	0.00000%
260	CITY OF KACHEMAK	9,000	0.00382%
262	COOK INLET HOUSING AUTHORITY	2,607,000	1.10738%
263	INTERIOR RHA	229,000	0.09727%
264	YAKUTAT SD	48,000	0.02039%
265	KAKE CITY SD	136,000	0.05777%
267	ALEUTIAN HOUSING AUTHORITY	137,000	0.05819%
270	BERING STRAITS RHA	303,000	0.12871%
271	CITY OF EGEGIK	61,000	0.02591%
275	ILISAGVIK COLLEGE	1,136,000	0.48254%
276	NORTH PACIFIC RIM HA	332,000	0.14102%
278	SAXMAN SEAPORT	-	0.00000%
279	TLINGIT-HAIDA RHA	665,000	0.28247%
280	CITY OF TOKSOOK BAY	-	0.00000%
281	BARANOF ISLAND HA	151,000	0.06414%
282	CITY OF DELTA JUNCTION	46,000	0.01954%
283	CITY OF ANDERSON	-	0.00000%
284	INTER-ISLAND FERRY AUTHORITY	261,000	0.11087%
286	CITY OF SELDOVIA	23,000	0.00977%
288	NORTHWEST INUPIAT HOUSING AUTHORITY	270,000	0.11469%
290	CITY OF UPPER KALSKAG	-	0.00000%
291	CITY OF SHAKTOOLIK	7,000	0.00297%
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	381,000	0.16184%
296	MUNICIPALITY OF SKAGWAY	860,000	0.36530%
297	CITY OF NULATO	-	0.00000%
298	CITY OF ANIAK	51,000	0.02166%
299	ALASKA GASLINE DEVELOPMENT CORPORATION	145,000	0.06159%
<b>Total</b>		<b>235,421,000</b>	<b>100.00000%</b>

All amounts are determined without rounding. Rounded amounts are displayed.

State of Alaska Public Employees' Retirement System  
 Schedule G - Supplemental Schedule of Special Funding Amounts by Employer as of 6/30/2023

Employer Number	Employer Name	State Proportionate Share of Net OPEB Liability Attributable to Employer	Proportionate Share of OPEB Plan Expense
101	STATE OF ALASKA (EMPLOYER)	-	-
102	SOUTHWEST REGION SD	(728,181)	(124,093)
103	ANNETTE ISLAND SD	(581,800)	(99,147)
104	BERING STRAIT SD	(2,086,542)	(355,578)
105	CHATHAM SD	(229,495)	(39,109)
106	ALASKA MUNICIPAL LEAGUE	-	-
107	CITY OF VALDEZ	(2,729,127)	(465,084)
108	JUNEAU BOROUGH SD	(3,644,625)	(621,099)
109	MATANUSKA-SUSITNA BOROUGH	(7,051,072)	(1,201,608)
110	MATANUSKA-SUSITNA BOROUGH SD	(8,663,738)	(1,476,430)
111	ANCHORAGE SD	(24,650,221)	(4,200,765)
112	COPPER RIVER SD	(358,508)	(61,095)
113	UNIVERSITY OF ALASKA	(31,843,952)	(5,426,684)
115	CITY OF KENAI	(2,075,377)	(353,675)
116	FAIRBANKS NORTH STAR BOROUGH	(6,561,070)	(1,118,104)
117	FAIRBANKS NORTH STAR BOROUGH SD	(8,832,448)	(1,505,181)
118	DENALI BOROUGH SD	(282,837)	(48,200)
120	CITY AND BOROUGH OF SITKA	(2,731,608)	(465,507)
121	CHUGACH SD	(164,988)	(28,116)
122	KETCHIKAN GATEWAY BOROUGH	(1,754,084)	(298,922)
123	CITY OF SOLDOTNA	(1,219,424)	(207,808)
124	IDITAROD AREA SD	(219,571)	(37,418)
125	KUSPUK SD	(476,357)	(81,178)
126	CITY AND BOROUGH OF JUNEAU	(10,397,975)	(1,771,970)
128	CITY OF KODIAK	(2,009,630)	(342,471)
129	CITY OF FAIRBANKS	(2,473,582)	(421,535)
131	CITY OF WASILLA	(2,302,391)	(392,362)
133	SITKA BOROUGH SD	(664,915)	(113,311)
134	CITY OF PALMER	(1,151,195)	(196,181)
135	CITY AND BOROUGH OF WRANGELL	(927,903)	(158,129)
136	CITY OF BETHEL	(1,818,591)	(309,915)
137	VALDEZ CITY SD	(635,142)	(108,238)
138	HOONAH CITY SD	(115,368)	(19,660)
139	CITY OF NOME	(1,092,891)	(186,245)
140	CITY OF KOTZEBUE	(1,307,500)	(222,818)
141	GALENA CITY SD	(1,239,272)	(211,190)
143	CITY OF PETERSBURG	(1,327,348)	(226,200)
144	BRISTOL BAY BOROUGH	(930,384)	(158,551)
145	NORTH SLOPE BOROUGH	(18,888,041)	(3,218,804)
146	WRANGELL PUBLIC SD	(210,887)	(35,938)
148	CITY OF CORDOVA	(895,650)	(152,632)
149	NOME CITY SD	(295,242)	(50,314)
151	CITY OF KING COVE	(322,533)	(54,964)
152	ALASKA HOUSING FINANCE CORPORATION	(5,091,063)	(867,593)
153	LOWER YUKON SD	(2,512,038)	(428,089)
154	NORTHWEST ARCTIC BOROUGH SD	(2,008,390)	(342,260)
155	SOUTHEAST ISLAND SD	(251,824)	(42,915)
156	PRIBILOF SD	(66,988)	(11,416)
157	LOWER KUSKOKWIM SD	(5,175,418)	(881,968)
158	KODIAK ISLAND BOROUGH SD	(1,925,275)	(328,096)
159	YUKON FLATS SD	(275,394)	(46,931)
160	YUKON / KOYUKUK SD	(833,624)	(142,062)
161	NORTH SLOPE BOROUGH SD	(2,933,812)	(499,965)
162	ALEUTIAN REGION SD	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	(1,283,930)	(218,801)
164	LAKE AND PENINSULA BOROUGH SD	(594,205)	(101,261)
165	SITKA COMMUNITY HOSPITAL	-	-
166	TANANA SD	(8,684)	(1,480)
167	SOUTHEAST REGIONAL RESOURCE CENTER	(626,459)	(106,758)
168	HYDABURG CITY SD	(146,380)	(24,945)



State of Alaska Public Employees' Retirement System  
 Schedule G - Supplemental Schedule of Special Funding Amounts by Employer as of 6/30/2023

Employer Number	Employer Name	State Proportionate Share of Net OPEB Liability Attributable to Employer	Proportionate Share of OPEB Plan Expense
169	CITY OF TANANA	-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL	(399,445)	(68,071)
171	CITY OF BARROW	(323,774)	(55,176)
172	CITY OF SAINT PAUL	(398,204)	(67,860)
173	MUNICIPALITY OF ANCHORAGE	(54,298,466)	(9,253,269)
174	KODIAK ISLAND BOROUGH	(690,965)	(117,751)
175	NOME JOINT UTILITY SYSTEM	(192,279)	(32,767)
176	CITY OF SAND POINT	(238,178)	(40,589)
177	KETCHIKAN GATEWAY BOROUGH SD	(1,766,490)	(301,036)
178	CITY OF DILLINGHAM	(693,446)	(118,174)
179	CITY OF UNALASKA	(2,948,698)	(502,502)
180	KENAI PENINSULA BOROUGH	(5,496,710)	(936,721)
181	CITY OF KETCHIKAN	(2,654,696)	(452,400)
182	CITY OF SEWARD	(1,414,184)	(240,998)
183	CITY OF FORT YUKON	(164,988)	(28,116)
184	BRISTOL BAY BOROUGH SD	(145,140)	(24,734)
185	CORDOVA CITY SD	(249,343)	(42,492)
186	CITY OF CRAIG	(430,458)	(73,356)
187	PETERSBURG MEDICAL CENTER	(2,314,796)	(394,476)
189	HAINES BOROUGH	(635,142)	(108,238)
190	KENAI PENINSULA BOROUGH SD	(4,918,631)	(838,208)
191	CITY OF NORTH POLE	(833,624)	(142,062)
192	CITY OF GALENA	(248,102)	(42,280)
193	CITY OF NENANA	(38,456)	(6,553)
195	YUPIIT SD	(521,015)	(88,789)
196	NENANA CITY SD	(514,813)	(87,732)
198	CITY OF SAXMAN	(23,570)	(4,017)
199	CITY OF HOONAH	(254,305)	(43,337)
200	CITY OF PELICAN	(42,177)	(7,188)
202	CITY OF WHITTIER	(436,660)	(74,413)
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	(325,014)	(55,387)
204	CRAIG CITY SD	(241,900)	(41,223)
205	DILLINGHAM CITY SD	(356,027)	(60,672)
206	CITY OF THORNE BAY	(145,140)	(24,734)
208	CITY OF AKUTAN	(227,014)	(38,687)
209	UNALASKA CITY SD	(295,242)	(50,314)
211	KASHUNAMIUT SD	(581,800)	(99,147)
215	CITY OF HOMER	(1,880,617)	(320,485)
218	SPECIAL EDUCATION SERVICE AGENCY	(24,810)	(4,228)
219	BARTLETT REGIONAL HOSPITAL	(10,698,179)	(1,823,129)
220	NORTHWEST ARCTIC BOROUGH	(563,193)	(95,976)
221	SAINT MARY'S SD	(323,774)	(55,176)
223	BRISTOL BAY RHA	(347,343)	(59,193)
224	COPPER RIVER BASIN RHA	(217,090)	(36,995)
225	SKAGWAY CITY SD	(101,722)	(17,335)
227	CITY OF KLAWOCK	(238,178)	(40,589)
228	PETERSBURG CITY SD	(284,077)	(48,411)
230	ALEUTIANS EAST BOROUGH	(199,722)	(34,036)
235	CITY OF HUSLIA	(40,937)	(6,976)
237	CITY OF KALTAG	(8,684)	(1,480)
240	HAINES BOROUGH SD	(241,900)	(41,223)
242	CITY OF ELIM	-	-
243	CITY OF ATKA	(8,684)	(1,480)
244	ALEUTIANS EAST BOROUGH SD	(287,799)	(49,045)
246	DELTA/GREELY SD	(400,685)	(68,283)
247	LAKE AND PENINSULA BOROUGH	(117,849)	(20,083)
248	CITY AND BOROUGH OF YAKUTAT	(241,900)	(41,223)

State of Alaska Public Employees' Retirement System  
 Schedule G - Supplemental Schedule of Special Funding Amounts by Employer as of 6/30/2023

Employer Number	Employer Name	State Proportionate Share of Net OPEB Liability Attributable to Employer	Proportionate Share of OPEB Plan Expense
249	CITY OF UNALAKLEET	-	-
251	KLAWOCK CITY SD	(155,064)	(26,425)
254	CITY OF MEKORYUK	-	-
255	ALASKA GATEWAY SD	(652,509)	(111,197)
257	PELICAN CITY SD	(11,165)	(1,903)
258	DENALI BOROUGH	(164,988)	(28,116)
259	CITY OF ALLAKAKET	-	-
260	CITY OF KACHEMAK	(11,165)	(1,903)
262	COOK INLET HOUSING AUTHORITY	(3,234,016)	(551,125)
263	INTERIOR RHA	(284,077)	(48,411)
264	YAKUTAT SD	(59,545)	(10,147)
265	KAKE CITY SD	(168,710)	(28,751)
267	ALEUTIAN HOUSING AUTHORITY	(169,950)	(28,962)
270	BERING STRAITS RHA	(375,875)	(64,055)
271	CITY OF EGEGIK	(75,671)	(12,896)
275	ILISAGVIK COLLEGE	(1,409,222)	(240,152)
276	NORTH PACIFIC RIM HA	(411,850)	(70,185)
278	SAXMAN SEAPORT	-	-
279	TLINGIT-HAIDA RHA	(824,941)	(140,582)
280	CITY OF TOKSOOK BAY	-	-
281	BARANOF ISLAND HA	(187,317)	(31,922)
282	CITY OF DELTA JUNCTION	(57,064)	(9,724)
283	CITY OF ANDERSON	-	-
284	INTER-ISLAND FERRY AUTHORITY	(323,774)	(55,176)
286	CITY OF SELDOVIA	(28,532)	(4,862)
288	NORTHWEST INUPIAT HOUSING AUTHORITY	(334,938)	(57,078)
290	CITY OF UPPER KALSKAG	-	-
291	CITY OF SHAKTOOLIK	(8,684)	(1,480)
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT	(472,635)	(80,544)
296	MUNICIPALITY OF SKAGWAY	(1,066,841)	(181,806)
297	CITY OF NULATO	-	-
298	CITY OF ANIAK	(63,266)	(10,781)
299	ALASKA GASLINE DEVELOPMENT CORPORATION	(179,874)	(30,653)
<b>Total</b>		<b>(292,042,660)</b>	<b>(49,768,425)</b>

All amounts are determined without rounding. Rounded amounts are displayed.