

State of Alaska

Public Employees' Retirement System Defined Contribution Retirement Plan Occupational Death & Disability

Information Required
Under Governmental
Accounting
Standards Board
Statement No. 75 as
of June 30, 2020

October 2020

BUCK



October 16, 2020

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

**Re: GASB 75 Report as of June 30, 2020 for June 30, 2021 Reporting - PERS DCR
Occupational Death & Disability**

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 Defined Contribution Retirement Plan (PERS DCR) for June 30, 2020 reporting based on a measurement date of June 30, 2020. Under GASB 75, accounting information prepared under GASB 74 as of June 30, 2020 (as previously provided) serves as the basis for these disclosures. Please refer to the GASB 74 report dated September 25, 2020 for any supplemental information or documentation.

This report covers the occupational death & disability portion of PERS DCR. A separate GASB 75 report will be issued for the retiree medical portion of PERS DCR.

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 DCR in accordance with the requirements of GASB 75 as of the June 30, 2020 measurement date.

The Alaska Retirement Management Board (ARMB) and staff of the State of Alaska and its auditors may use this report for the review of the operation of PERS DCR. 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 ARMB, the staff of the State of Alaska or its auditors may not be appropriate and may result in mistaken conclusions because of failure to understand applicable assumptions, methods, or inapplicability of the report for that purpose. Because of the risk of misinterpretation of actuarial results, we recommend requesting our 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 prior review by Buck.

Future actuarial measurements may differ significantly from current measurements due to plan experience differing from that anticipated by the economic and demographic 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. 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.

The information in this report was prepared based on the actuarial assumptions and methods used in the June 30, 2019 actuarial valuation of PERS DCR, except as noted herein. We rolled forward the liabilities from that date to the June 30, 2020 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 DCR and to reasonable long-term expectations.

In preparing the actuarial results, we have relied upon information provided by staff of the State of Alaska regarding plan provisions, participants, assets, contributions and other matters used in the June 30, 2019 actuarial valuation of PERS DCR. 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, 2020 asset statements that were provided to us by staff of the State of Alaska on September 25, 2020.

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.

Use of Models

Actuarial Standard of Practice No. 56 ("ASOP 56") provides guidance to actuaries when performing actuarial services with respect to designing, developing, selecting, modifying, using, reviewing, or evaluating models. Buck uses third-party software in the performance of 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 liabilities derived 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 whereby the results of the liability calculations are checked using detailed sample output, changes from year to year are summarized by source, and significant deviations from expectations are investigated. Other funding outputs and the internal model are similarly reviewed in detail and at a high level for accuracy, reasonability and consistency with prior results. Buck also reviews the third-party model when significant changes are made to the software. The review is performed by experts within the company 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 the company who are familiar with the details of the required changes.

COVID-19

The potential impact of the ongoing COVID-19 pandemic on costs and liabilities was considered, but no explicit adjustments to the calculations were made at this time. The effect of COVID-19 on the liabilities cannot be determined yet due to the lack of credible experience data and uncertainty regarding the long-term ramifications for the plan.

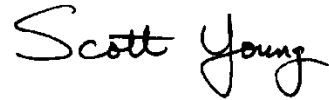
This report was prepared under our supervision and in accordance with all applicable Actuarial Standards of Practice. We are Fellows of the Society of Actuaries, Enrolled Actuaries and Members of the American Academy of Actuaries. We meet the Qualification Standards of the American Academy of Actuaries 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 and Scott can be reached at (216) 315-1929.

Respectfully submitted,



David J. Kershner, FSA, EA, MAAA, FCA
Principal
Buck



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Section 1 – GASB 75 Information

OPEB Expense

Measurement Date	June 30, 2020	June 30, 2019
Reporting Date	June 30, 2021	June 30, 2020
Service cost	\$ 4,808,000	\$ 3,870,000
Interest cost	1,244,000	1,205,000
Expected return on assets	(2,837,000)	(2,407,000)
Current period effect of benefit changes	0	0
Current period difference between expected and actual experience	(368,537)	(396,585)
Current period effect of changes in assumptions	0	(64,390)
Current period difference between projected and actual investment earnings	235,800	74,200
Member contributions	0	0
Administrative expenses	0	1,000
Service purchases and plan transfers	0	0
Current period recognition of prior years' deferred outflows of resources	74,200	0
Current period recognition of prior years' deferred inflows of resources	(1,356,956)	(895,980)
Other Additions Less Other Deductions	<u>0</u>	<u>0</u>
Total	\$ 1,799,508	\$ 1,386,244

The employers' allocation of the OPEB expense for June 30, 2021 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:

- 8.2 years as of June 30, 2019 (for the June 30, 2020 measurement date)
- 8.2 years as of June 30, 2018 (for the June 30, 2019 measurement date)

Actuarial Assumptions

The total OPEB liability as of the June 30, 2020 measurement date was determined by an actuarial valuation as of June 30, 2019 using the actuarial assumptions outlined in Section 2, and rolled forward to June 30, 2020.

The actuarial assumptions used in the June 30, 2019 actuarial valuation were based on the results of an actuarial experience study for the period July 1, 2013 to June 30, 2017, resulting in changes in actuarial assumptions adopted by the Alaska Retirement Management Board in January 2019 to better reflect expected future experience.

Actuarial Cost Method

Entry Age Normal – Level Percentage of Payroll

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, 2019 and June 30, 2020 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, 2020 measurement date is shown in Schedule C in the Appendix.

The chart below provides details of the deferred inflows/outflows as of the June 30, 2020 measurement date:

Date Created	Type	Original Amortization Period	Deferred (Inflow)/Outflow as of June 30, 2020
June 30, 2017	Asset Gain	5 years	\$ (221,600)
June 30, 2017	Liability Gain	9.1 years	\$ (263,407)
June 30, 2018	Asset Gain	5 years	\$ (9,200)
June 30, 2018	Liability Gain	9.1 years	\$ (3,770,604)
June 30, 2019	Assumption Change	8.2 years	\$ (399,220)
June 30, 2019	Asset Loss	5 years	\$ 222,600
June 30, 2019	Liability Gain	8.2 years	\$ (2,458,829)
June 30, 2020	Asset Loss	5 years	\$ 943,200
June 30, 2020	Liability Gain	8.2 years	\$ (2,653,463)

Allocation of Future Years' Recognition of Deferred Outflows/Inflows

The employers' allocation of recognition of the deferred outflows/inflows as of the June 30, 2020 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, 2019 measurement date were allocated to employers based on each employer's occupational death and disability contribution relative to the total employer occupational death and disability contributions made in FY2019.

Amounts for the June 30, 2020 measurement date were allocated to employers based on each employer's occupational death and disability contribution relative to the total employer occupational death and disability contributions made in FY2020.

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, 2020 using the discount rate of 7.38%, as well as a discount rate that is one percentage point lower (6.38%) or one percentage point higher (8.38%) than the current rate (\$ in thousands):

	1.00% Decrease (6.38%)	Current Discount Rate (7.38%)	1.00% Increase (8.38%)
Service cost	\$ 5,250	\$ 4,808	\$ 4,436
Interest	1,183	1,244	1,297
Benefit payments	(479)	(479)	(479)
Net change to inflows/outflows	<u>(3,006)</u>	<u>(3,022)</u>	<u>(3,009)</u>
Net change in total OPEB liability	\$ 2,948	\$ 2,551	\$ 2,245
Total OPEB liability-beginning	\$ 13,527	\$ 12,280	\$ 11,272
Total OPEB liability-ending (a)	\$ 16,475	\$ 14,831	\$ 13,517
Plan fiduciary net position-ending (b)	\$ 42,091	\$ 42,091	\$ 42,091
Plan's net OPEB liability (asset)-ending (a)-(b)	\$ (25,616)	\$ (27,260)	\$ (28,574)

Section 2 – Actuarial Assumptions and Methods¹

Description of Actuarial Methods and Valuation Procedures

The funding method used in this valuation was adopted by the Board in October 2006, and was modified as part of the experience study for the period July 1, 2013 to June 30, 2017. The asset smoothing method used to determine valuation assets was implemented effective June 30, 2006.

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 Method

Liabilities and contributions shown in the report are computed using the Entry Age Normal Actuarial Cost Method. Each year's difference between actual and expected unfunded actuarial accrued liability is amortized over 25 years as a level percentage of expected payroll. However, in keeping with GASB requirements in effect when the plan was adopted, the net amortization period will not exceed 30 years. Under the new accounting standards (GASB 74 and 75), the GASB requirements will not directly control amortization periods used for funding of the plan.

Cost factors designed to produce annual costs as a constant percentage of each member's expected compensation in each year for death and disability benefits and retiree medical benefits, from the assumed entry age to the last age with a future benefit 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 DCR Plan 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 beneficiaries and disabled members currently receiving benefits (if any) 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.

Valuation of Assets

Effective June 30, 2006, the asset valuation method recognizes 20% of the investment gain or loss in each of the current and preceding four years. This method was phased in over five years. Fair Value of Assets was \$0 as of June 30, 2006. All assets are valued at fair value. Assets are accounted for on an

¹ Used to determine June 30, 2019 funding assets and liabilities, and contribution rates.

accrued basis and are taken directly from financial statements audited by KPMG LLP. Valuation assets are constrained to a range of 80% to 120% of the fair value of assets.

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

The methodology used for the valuation of the retiree medical benefits is described in Section 5.2 of the State of Alaska Public Employees' Retirement System Defined Benefit Plan Actuarial Valuation Report as of June 30, 2019.

Due to the lack of experience for the DCR retiree medical plan only, base claims costs are based on those described in the actuarial valuation as of June 30, 2019 for the Defined Benefit (DB) retiree medical plan covering TRS and PERS. The DB rates were used with some adjustments. The claims costs were adjusted to reflect the differences between the DCR medical plan and the DB medical plan. These differences include network steerage, different coverage levels, different Medicare coordination for medical benefits, and an indexing of the retiree out-of-pocket dollar amounts. To account for higher initial copays, deductibles and out-of-pocket limits, upcoming FY20 claims costs were reduced 2.1% for medical claims, and 10.4% for prescription drugs. In addition, to account for the difference in Medicare coordination, upcoming FY20 medical claims costs for Medicare eligible retirees were further reduced 29.3%. The medical and prescription drug percentages mentioned above were reduced 0.2% in each future year for the DCR medical benefits to reflect the fact that the medical benefit to be offered to DCR members will have annual indexing of member cost sharing features such as deductibles and out-of-pocket amounts.

No implicit subsidies are assumed. Employees projected to retire with 30 years of service (25 years of service for Peace/Fire) prior to Medicare are valued with commencement deferred to Medicare eligibility because those members will be required to pay the full plan premium prior to Medicare. Explicit subsidies for disabled and normal retirement are determined using the plan-defined percentages of age-related total projected plan costs, again with no implicit subsidy assumed.

The State transitioned to an Employer Group Waiver Program (EGWP) for DCR participants effective January 1, 2019. The estimated 2020 reimbursements under EGWP were provided by Segal Consulting (who worked with the EGWP administrator, Optum, to develop those estimates).

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, not all provisions are required. Unlimited lifetime benefits and dependent coverage to age 26 are two of these provisions. The adopted DCR plan does not place lifetime limits on benefits, but does restrict dependent child coverage.

The Further Consolidated Appropriations Act, 2020 passed in December 2019 repealed several healthcare-related taxes, including the Cadillac Tax. The valuation results included in the report reflect the repeal of this tax. The removal of the Cadillac Tax created an actuarial gain of approximately \$925,000.

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.

We have not identified any other specific provisions of healthcare 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.

Actuarial Assumptions

The demographic and economic assumptions used in the June 30, 2019 valuation are described below. Unless noted otherwise, these assumptions were adopted by the Board in January 2019 based on the experience study for the period July 1, 2013 to June 30, 2017.

Investment Return

7.38% per year, net of investment expenses.

Salary Scale

Salary scale rates based upon the 2013-2017 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 upon the 2013-2017 actual experience.

100% (male and female) of RP-2014 employee table, benefit-weighted, rolled back to 2006, and projected with MP-2017 generational improvement.

Mortality (Post-Commencement)

Mortality rates based upon the 2013-2017 actual experience.

91% of male and 96% of female rates of RP-2014 healthy annuitant table, benefit-weighted, rolled back to 2006, and projected with MP-2017 generational improvement.

Turnover

Select and ultimate rates based upon the 2013-2017 actual experience. (See Table 2).

Disability

Incidence rates based upon the 2013-2017 actual experience. (See Table 3).

Post-disability mortality in accordance with the RP-2014 disabled table, benefit-weighted, rolled back to 2006, and projected with MP-2017 generational improvement.

Disabilities are assumed to be occupational 75% of the time for Peace Officer/Firefighters, 40% of the time for Others.

For Peace Officer/Firefighters, members are assumed to take the monthly annuity 100% of the time.

Retirement

Retirement rates based upon the 2013-2017 actual experience. (See Table 4).

Spouse Age Difference

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

Percent Married for Occupational Death & Disability

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

Dependent Spouse Medical Coverage Election

Applies to members who do not have dual medical coverage. For Others, 65% of male members and 60% female members are assumed to be married and cover a dependent spouse. For Peace Officer/Firefighters, 75% of male members and 50% of female members are assumed to be married and cover a dependent spouse.

Part time Status

Part-time employees are assumed to earn 1.00 years of credited service per year for Peace Officer/Firefighter and 0.75 years of credited service per year for Other members.

Peace Officer / Firefighter Occupational Disability Retirement Benefit Commencement

The occupational disability retirement benefit is assumed to be first payable from the member's DC account and the retirement benefit payable from the occupational death and disability trust will commence five years later.

Per Capita Claims Cost

Sample claims cost rates (before base claims cost adjustments described below) adjusted to age 65 for FY20 medical benefits are shown below:

	Medical	Prescription Drugs
Pre-Medicare	\$ 14,464	\$ 3,263
Medicare Parts A & B	\$ 1,564	\$ 3,501
Medicare Part D – EGWP	N/A	\$ 1,044

Members are assumed to attain Medicare eligibility at age 65. All costs are for the 2020 fiscal year (July 1, 2019 – June 30, 2020).

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.

Third Party Administrator Fees

\$348 per person per year; assumed trend rate of 4.5% per year.

Base Claims Cost Adjustments

Due to higher initial copays, deductibles, out-of-pocket limits and member cost sharing compared to the DB medical plan, the following cost adjustments are applied to the per capita claims cost rates above:

- 0.979 for the pre-Medicare plan.
- 0.686 for both the Medicare medical plan and Medicare coordination method (2.1% reduction for the medical plan and 29.3% reduction for the coordination method).
- 0.896 for the prescription drug plan.

Expenses

The investment return assumption is net of investment expenses.

Health 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, 7.5% is applied to the FY19 pre-Medicare medical claims cost to get the FY20 medical claims cost.

	Medical Pre-65	Medical Post-65	Prescription Drugs / EGWP
FY20	7.0%	5.4%	8.0%
FY21	6.5%	5.4%	7.5%
FY22	6.3%	5.4%	7.1%
FY23	6.1%	5.4%	6.8%
FY24	5.9%	5.4%	6.4%
FY25	5.8%	5.4%	6.1%
FY26	5.6%	5.4%	5.7%
FY27-FY40	5.4%	5.4%	5.4%
FY41	5.3%	5.3%	5.3%
FY42	5.2%	5.2%	5.2%
FY43	5.1%	5.1%	5.1%
FY44	5.1%	5.1%	5.1%
FY45	5.0%	5.0%	5.0%
FY46	4.9%	4.9%	4.9%
FY47	4.8%	4.8%	4.8%
FY48	4.7%	4.7%	4.7%
FY49	4.6%	4.6%	4.6%
FY50+	4.5%	4.5%	4.5%

For the June 30, 2014 valuations 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 projected out for 80 years. The model has been populated with assumptions that are specific to the State of Alaska.

Aging Factors

Age	Medical	Prescription Drugs
0-44	2.0%	4.5%
45-54	2.5%	3.5%
55-64	2.5%	1.5%
65-74	3.0%	2.0%
75-84	2.0%	-0.5%
85-94	0.3%	-2.5%
95+	0.0%	0.0%

Retiree Medical Participation

Decrement Due to Disability		Decrement Due to Retirement	
Age	Percent Participation	Age	Percent Participation*
<56	75.0%	55	50.0%
56	77.5%	56	55.0%
57	80.0%	57	60.0%
58	82.5%	58	65.0%
59	85.0%	59	70.0%
60	87.5%	60	75.0%
61	90.0%	61	80.0%
62	92.5%	62	85.0%
63	95.0%	63	90.0%
64	97.5%	64	95.0%
65+	100.0%	65+	Years of Service
			<15 - 75.0%
			15 – 19 80.0%
			20 – 24 85.0%
			25 – 29 90.0%
			30+ 95.0%

* Participation assumption is a combination of (i) the service-based rates for retirement from employment at age 65+ and (ii) the age-based rates for retirement from employment before age 65. These rates reflect the expected plan election rate that varies by reason for decrement, duration that a member may pay full cost prior to Medicare eligibility, and availability of alternative and/or lower cost options, particularly in the Medicare market. This assumption is based on observed trends in participation from a range of other plans.

Imputed Data

Data changes from the prior year which are deemed to have 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.

Changes in Assumptions Since the Prior Valuation

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. The per capita claims cost assumption is updated annually. Trend rates are no longer loaded to reflect the Cadillac Tax, which was repealed in December 2019.

Table 1: Alaska PERS DCR Plan Salary Scale

Peace Officer / Firefighter		Others	
Years of Service	% Increase	Years of Service	% Increase
0	7.75%	0	6.75%
1	7.25%	1	6.25%
2	6.75%	2	5.75%
3	6.25%	3	5.25%
4	5.75%	4	4.75%
5	5.25%	5	4.25%
6	4.75%	6	3.75%
7	4.25%	7	3.65%
8	3.75%	8	3.55%
9	3.65%	9	3.45%
10	3.55%	10	3.35%
11	3.45%	11	3.25%
12	3.35%	12	3.15%
13	3.25%	13	3.05%
14	3.15%	14	2.95%
15	3.05%	15	2.85%
16	2.95%	16	2.75%
17	2.85%	17	2.75%
18	2.75%	18	2.75%
19	2.75%	19	2.75%
20+	2.75%	20+	2.75%

Table 2: Alaska PERS DCR Plan Peace Officer / Firefighter Turnover Table

Select Rates of Turnover During the First 5 Years of Employment

Years of Service	Male	Female
0	18.9%	20.6%
1	14.2%	16.5%
2	10.5%	13.8%
3	9.5%	12.4%
4	8.4%	11.3%

Ultimate Rates of Turnover After the First 5 Years of Employment

Age	Male	Female	Age	Male	Female
20	5.52%	11.97%	45	5.71%	11.03%
21	5.52%	11.97%	46	5.64%	10.98%
22	5.52%	11.97%	47	5.57%	10.92%
23	5.65%	11.97%	48	6.01%	10.84%
24	5.78%	11.97%	49	6.45%	10.75%
25	5.91%	11.97%	50	6.89%	10.67%
26	6.04%	11.97%	51	7.32%	10.58%
27	6.16%	11.97%	52	7.76%	10.50%
28	6.16%	11.94%	53	7.97%	10.66%
29	6.15%	11.91%	54	8.18%	10.82%
30	6.14%	11.88%	55	8.38%	10.98%
31	6.13%	11.84%	56	8.59%	11.15%
32	6.12%	11.81%	57	8.80%	11.31%
33	6.11%	11.79%	58	9.03%	11.47%
34	6.09%	11.77%	59	9.25%	11.63%
35	6.08%	11.75%	60	9.48%	11.79%
36	6.07%	11.72%	61	9.71%	11.95%
37	6.05%	11.70%	62	9.94%	12.12%
38	6.03%	11.60%	63	12.37%	12.28%
39	6.00%	11.50%	64	14.81%	12.44%
40	5.98%	11.40%	65+	17.25%	12.60%
41	5.95%	11.30%			
42	5.90%	11.20%			
43	5.85%	11.14%			
44	5.78%	11.09%			

Table 2: Alaska PERS DCR Plan Others Turnover Table

Select Rates of Turnover During the First 5 Years of Employment

Years of Service	Male	Female
0	24.4%	28.0%
1	21.0%	22.3%
2	16.8%	17.9%
3	13.4%	14.3%
4	9.5%	12.3%

Ultimate Rates of Turnover After the First 5 Years of Employment

Age	Male	Female	Age	Male	Female
20	13.71%	16.50%	45	7.72%	7.90%
21	13.71%	16.50%	46	7.60%	7.58%
22	13.71%	16.50%	47	7.48%	7.26%
23	13.71%	16.51%	48	7.68%	7.23%
24	13.71%	16.51%	49	7.87%	7.20%
25	13.71%	16.52%	50	8.07%	7.17%
26	13.71%	16.53%	51	8.26%	7.14%
27	13.71%	16.54%	52	8.46%	7.11%
28	13.41%	15.94%	53	8.46%	7.26%
29	13.12%	15.34%	54	8.47%	7.42%
30	12.82%	14.75%	55	8.48%	7.57%
31	12.52%	14.15%	56	8.48%	7.72%
32	12.22%	13.55%	57	8.49%	7.88%
33	11.65%	12.90%	58	8.77%	8.15%
34	11.09%	12.24%	59	9.05%	8.42%
35	10.52%	11.58%	60	9.32%	8.69%
36	9.95%	10.92%	61	9.60%	8.96%
37	9.39%	10.26%	62	9.88%	9.24%
38	9.12%	9.98%	63	10.28%	10.51%
39	8.86%	9.70%	64	10.68%	11.78%
40	8.60%	9.42%	65+	11.08%	13.05%
41	8.32%	9.14%			
42	8.07%	8.86%			
43	7.95%	8.54%			
44	7.83%	8.22%			

Table 3: Alaska PERS DCR Plan Disability Table

Age	Peace Officer / Firefighter		Others	
	Male	Female	Male	Female
20	0.0179%	0.0112%	0.0327%	0.0376%
21	0.0179%	0.0112%	0.0327%	0.0376%
22	0.0179%	0.0112%	0.0327%	0.0376%
23	0.0244%	0.0153%	0.0360%	0.0400%
24	0.0310%	0.0194%	0.0392%	0.0424%
25	0.0374%	0.0234%	0.0425%	0.0448%
26	0.0440%	0.0275%	0.0456%	0.0472%
27	0.0505%	0.0316%	0.0489%	0.0496%
28	0.0526%	0.0329%	0.0501%	0.0510%
29	0.0548%	0.0343%	0.0513%	0.0524%
30	0.0570%	0.0356%	0.0524%	0.0538%
31	0.0591%	0.0370%	0.0536%	0.0554%
32	0.0612%	0.0383%	0.0548%	0.0568%
33	0.0634%	0.0397%	0.0566%	0.0586%
34	0.0657%	0.0411%	0.0584%	0.0606%
35	0.0679%	0.0425%	0.0602%	0.0624%
36	0.0702%	0.0439%	0.0620%	0.0644%
37	0.0724%	0.0453%	0.0638%	0.0662%
38	0.0757%	0.0473%	0.0669%	0.0696%
39	0.0789%	0.0493%	0.0701%	0.0728%
40	0.0822%	0.0514%	0.0734%	0.0762%
41	0.0854%	0.0534%	0.0765%	0.0794%
42	0.0886%	0.0554%	0.0797%	0.0826%
43	0.0977%	0.0611%	0.0879%	0.0908%
44	0.1066%	0.0667%	0.0962%	0.0990%
45	0.1157%	0.0723%	0.1043%	0.1072%
46	0.1247%	0.0780%	0.1125%	0.1154%
47	0.1337%	0.0836%	0.1208%	0.1236%
48	0.1462%	0.0914%	0.1329%	0.1360%
49	0.1588%	0.0993%	0.1451%	0.1484%
50	0.1714%	0.1071%	0.1572%	0.1608%
51	0.1839%	0.1150%	0.1694%	0.1734%
52	0.1965%	0.1228%	0.1815%	0.1858%
53	0.2294%	0.1434%	0.2132%	0.2168%
54	0.2624%	0.1640%	0.2450%	0.2478%

Table 4: Alaska PERS DCR Plan Retirement Table

Age at Retirement	Unisex Rate
≤ 50	2.0%
51	2.0%
52	2.0%
53	2.0%
54	2.0%
55	3.0%
56	3.0%
57	3.0%
58	3.0%
59	3.0%
60	5.0%
61	5.0%
62	10.0%
63	5.0%
64	5.0%
65	25.0%
66	25.0%
67	25.0%
68	20.0%
69	20.0%
70	100.0%

Section 3 – Summary of Plan Provisions

Effective Date

July 1, 2006, with amendments through June 30, 2019.

Administration of Plan

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

The Alaska Retirement Management Board prescribes policies, adopts regulations, invests the funds, and performs other activities necessary to carry out the provisions of the Plan.

Employers Included

Currently there are 155 employers participating in PERS DCR, including the State of Alaska, and 154 political subdivisions and public organizations.

Membership

An employee of a participating employer who first enters service on or after July 1, 2006, or a member of the defined benefit plan who works for an employer who began participation on or after July 1, 2006, and meets the following criteria is a member in the Plan:

- Permanent full-time or part-time employees of the State of Alaska, participating political subdivisions or public organizations. An employee must be regularly scheduled to work 30 or more hours per week to be considered full-time by the PERS. An employee must be regularly scheduled to work 15 or more hours per week but less than 30 hours to be considered a part-time employee for PERS purposes.
- Elected state officials.
- Elected municipal officials who are compensated and receive at least \$2,001.00 per month.

Members can convert to PERS DCR if they are an eligible non-vested member of the PERS defined benefit plan whose employer consents to transfers to the defined contribution plan and they elect to transfer his or her account balance to PERS DCR.

Member Contributions

Other than the member-paid premiums discussed later in this section, there are no member contributions for the occupational death & disability and retiree medical benefits.

Retiree Medical Benefits

- Member must retire directly from the plan to be eligible for retiree medical coverage. Normal retirement eligibility is the earlier of a) 25 years of service as a peace officer or firefighter and 30 years of service for any other employee or b) Medicare eligible and 10 years of service.
- No subsidized retiree medical benefits are provided until normal retirement eligibility. The member's and any covered dependent premium is 100% until the member is Medicare eligible. Upon the member's Medicare-eligibility, the required contribution will follow the service-based schedule shown below.
- Coverage cannot be denied except for failure to pay premium

- Members who are receiving disability benefits or survivors who are receiving monthly survivor benefits are not eligible until the member meets, or would have met if he/she had lived, the normal retirement eligibility requirements.
- The following is a summary of the medical benefit design adopted in July 2016. The plan description below is used for valuation purposes and indicates participant cost-sharing. Please refer to the benefit handbook for more details.

Plan Design Feature	In-Network ¹	Out-of-Network ^{1 2}
Deductible (single / family)	\$300 / \$600	\$300 / \$600
Medical services (participant share)	20%	40%
Emergency Room Copay (non-emergent use)	\$100	\$100
Medical Out-of-Pocket Maximum (single / family, after deductible)	\$1,200 / \$2,400	\$2,400 / \$4,800
Medicare Coordination	Exclusion	Exclusion
Pharmacy	No Deductible	No Deductible
Retail Generic (per 30-day fill)	20% \$10 min / \$50 max	
Retail Non-Formulary Brand (per 30-day fill)	25% \$25 min / \$75 max	40%
Retail Formulary Brand (per 30-day fill)	35% \$80 min / \$150 max	
Mail-Order Generic	\$20 copay	
Mail-Order Non-Formulary Brand	\$50 copay	40%
Mail-Order Formulary Brand	\$100 copay	
Pharmacy Out-of-Pocket Max (single / family)	\$1,000 / \$2,000	\$1,000 / \$2,000
Medicare Pharmacy Arrangement	Retiree Drug Subsidy / Employer Group Waiver Plan effective 1/1/2019	
Wellness / Preventative	100%, Not subject to deductible	

¹ Assumed to increase annually to mitigate impact of healthcare cost trend

² OON applies only to non-Medicare eligible participants.

- Buck used its manual rate models to determine relative plan values for the defined benefit (DB) retiree medical plan and the adopted DCR retiree medical plan outlined above. We applied the ratio of the DCR retiree medical plan value to the DB retiree medical plan value to the per capita costs determined for each of pre/post-Medicare medical and pharmacy benefits to estimate corresponding values for the adopted DCR retiree medical plan design. These factors are noted in Section 2. We further adjusted the Medicare medical manual rate to reflect the Medicare coordination method adopted. The estimated 2020 reimbursements under EGWP were provided by Segal Consulting (who worked with the EGWP administrator, Optum, to develop those estimates). We reflect estimated discounts and pharmacy rebates in the defined benefit medical cost so no further adjustment was needed for the DCR retiree medical plan. The medical network differential is reflected in the relative plan value adjustments.
- The retiree medical plan’s coverage is supplemental to Medicare. Medicare coordination is described in the 2018 DCR Plan Handbook, referred to in the industry as exclusion coordination: Medicare payment is deducted from the Medicare allowable expense and plan parameters are applied to the remaining amount. Starting in 2019, the prescription drug coverage will be through a Medicare Part D EGWP arrangement.
- The premium for Medicare-eligible retirees will be based on the member’s years of service. The percentage of premium paid by the member is as follows:

Years of Service	Percent of Premium Paid by Member
Less than 15 years	30%
15 – 19	25%
20 – 24	20%
25 – 29	15%
30 years or more	10%

- The premium for dependents who are not eligible for Medicare aligns with the member’s subsidy. While a member is not Medicare-eligible, premiums are 100% of the estimated cost.
- Members have a separate defined contribution Health Reimbursement Arrangement account, which is not reflected in this valuation, that can be used to pay for premiums or other medical expenses.
- For valuation purposes, retiree premiums were assumed to equal the percentages outlined in the table above times the age-related plan costs. Future premiums calculated and charged to DCR participants will need to be determined reflecting any appropriate adjustments to the defined benefit (DB) plan data because current DB premiums were determined using information based upon enrollment with dual coverage members.
- Coverage will continue for surviving spouses of covered retired members.

Occupational Disability Benefits

- Benefit is 40% of salary at date of disability.
- For Peace Officer and Firefighters there is a Disability Benefit Adjustment such that:
 - The disability benefit is increased by 75% of the cost of living increase in the preceding calendar year or 9%, whichever is less.
 - At the time the disabled 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. Monthly annuity payments are made from the member’s contribution balance until the fund is exhausted, at which the plan pays all remaining payments.
- For Others, there is no increase in the occupational disability benefit after commencement.

- Member earns service while on occupational disability.
- Benefits cease when the member becomes eligible for normal retirement at Medicare-eligible age and 10 years of service, or at any age with 30 years of service for Others members or 25 years of service for Peace Officer/Firefighter members.
- Peace Officer/Firefighter members may select the defined contribution account or the monthly benefit payable as if they were retiring under Tier 3 (service continues during disability, final average salary is as of date of disability), but with payments first made from the member's DC account until it's exhausted.
- No subsidized retiree medical benefits are provided until normal retirement eligibility. The member's premium is 100% of the estimated cost until they are Medicare eligible. Medicare-eligible premiums follow the service-based schedule above.

Occupational Death Benefits

- Benefit is 40% of salary for Others members and 50% of salary for Peace Officer/Firefighter members.
- Survivor's Pension Adjustment: A survivor's pension is increased by 50% of the cost of living increase in the preceding calendar year or 6%, whichever is less, if the recipient is at least age 60 on July 1, or under age 60 if the recipient has been receiving PERS benefits for at least 5 years as of July 1.
- Benefits cease when the member would have become eligible for normal retirement.
- The period during which the survivor is receiving benefits is counted as service credit toward retiree medical benefits.
- No subsidized retiree medical benefits are provided until the member would have been eligible for normal retirement. The surviving spouse's premium is 100% of the estimated cost until the member would have been Medicare eligible. Medicare-eligible premiums follow the service-based schedule above.

Changes Since the Prior Valuation

There have been no changes in PERS DCR benefit provisions valued since the prior valuation.

Appendix

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
Schedule A - Employers' Allocation of Net OPEB Liability as of 6/30/2019

Employer Number	Employer Name	FY2019 Employer Contributions	Employer Proportion	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows
101	STATE OF ALASKA	2,029,112	49.69731%	6,102,830	18,151,943	(12,049,113)	300,417	(4,161,393)
102	SOUTHWEST REGION SD	3,935	0.09637%	11,835	35,200	(23,366)	4,853	(10,524)
103	ANNETTE ISLAND SD	3,294	0.08067%	9,906	29,464	(19,558)	3,277	(9,003)
104	BERING STRAIT SD	11,774	0.28837%	35,412	105,327	(69,915)	11,956	(25,219)
105	CHATHAM SD	1,115	0.02731%	3,353	9,973	(6,620)	964	(2,912)
106	ALASKA MUNICIPAL LEAGUE	-	0.00000%	-	-	-	-	-
107	CITY OF VALDEZ	23,555	0.57691%	70,844	210,715	(139,871)	-	(59,785)
108	JUNEAU BOROUGH SD	21,655	0.53038%	65,131	193,721	(128,591)	15,696	(50,834)
109	MATANUSKA-SUSITNA BOROUGH	44,786	1.09690%	134,699	400,641	(265,942)	7,914	(96,524)
110	MATANUSKA-SUSITNA BOROUGH SD	54,296	1.32983%	163,304	485,722	(322,418)	42,656	(121,129)
111	ANCHORAGE SD	149,560	3.66304%	449,821	1,337,924	(888,103)	128,131	(329,682)
112	COPPER RIVER SD	2,294	0.05619%	6,900	20,523	(13,623)	1,138	(5,821)
113	UNIVERSITY OF ALASKA	125,182	3.06598%	376,503	1,119,851	(743,348)	9,450	(376,809)
115	CITY OF KENAI	23,345	0.57178%	70,214	208,842	(138,628)	5,245	(68,913)
116	FAIRBANKS NORTH STAR BOROUGH	42,310	1.03626%	127,252	378,493	(251,241)	22,923	(103,250)
117	FAIRBANKS NORTH STAR BOROUGH SD	58,182	1.42501%	174,991	520,485	(345,494)	35,861	(133,755)
118	DENALI BOROUGH SD	3,177	0.07782%	9,556	28,422	(18,866)	2,892	(7,668)
120	CITY AND BOROUGH OF SITKA	23,587	0.57769%	70,940	211,000	(140,060)	2,644	(50,863)
121	CHUGACH SD	1,010	0.02473%	3,037	9,033	(5,996)	1,333	(2,024)
122	KETCHIKAN GATEWAY BOROUGH	9,624	0.23571%	28,946	86,095	(57,149)	2,366	(20,131)
123	CITY OF SOLDOTNA	9,107	0.22306%	27,392	81,473	(54,081)	2,431	(18,411)
124	IDITAROD AREA SD	2,153	0.05273%	6,476	19,261	(12,785)	694	(6,440)
125	KUSPUK SD	2,313	0.05666%	6,958	20,694	(13,737)	2,833	(6,893)
126	CITY AND BOROUGH OF JUNEAU	73,525	1.80078%	221,135	657,733	(436,598)	7,797	(170,751)
128	CITY OF KODIAK	23,748	0.58164%	71,426	212,445	(141,019)	1,166	(67,991)
129	CITY OF FAIRBANKS	27,795	0.68075%	83,596	248,643	(165,047)	4,150	(99,879)
131	CITY OF WASILLA	19,310	0.47294%	58,077	172,741	(114,664)	-	(50,041)
133	SITKA BOROUGH SD	5,095	0.12478%	15,323	45,576	(30,253)	5,128	(10,211)
134	CITY OF PALMER	11,201	0.27434%	33,689	100,204	(66,515)	2,499	(30,222)
135	CITY AND BOROUGH OF WRANGELL	6,118	0.14984%	18,400	54,727	(36,328)	942	(17,632)
136	CITY OF BETHEL	18,895	0.46277%	56,828	169,028	(112,199)	1,543	(51,400)
137	VALDEZ CITY SD	3,044	0.07454%	9,154	27,227	(18,073)	5,930	(7,454)
138	HOONAH CITY SD	574	0.01406%	1,727	5,136	(3,409)	2,158	(1,151)
139	CITY OF NOME	9,836	0.24090%	29,583	87,990	(58,407)	926	(23,626)
140	CITY OF KOTZEBUE	16,136	0.39521%	48,532	144,352	(95,820)	4,344	(45,604)
141	GALENA CITY SD	7,190	0.17611%	21,626	64,323	(42,697)	6,726	(15,657)
143	CITY OF PETERSBURG	9,834	0.24086%	29,578	87,976	(58,398)	2,035	(21,442)
144	BRISTOL BAY BOROUGH	5,587	0.13684%	16,804	49,980	(33,176)	-	(12,958)
145	NORTH SLOPE BOROUGH	149,807	3.66909%	450,564	1,340,135	(889,571)	54,651	(310,975)
146	WRANGELL PUBLIC SD	1,634	0.04002%	4,914	14,616	(9,702)	204	(3,823)
148	CITY OF CORDOVA	6,664	0.16321%	20,042	59,611	(39,569)	5,563	(13,662)
149	NOME CITY SD	2,189	0.05362%	6,584	19,583	(12,999)	5,056	(4,387)
151	CITY OF KING COVE	1,911	0.04681%	5,749	17,098	(11,350)	415	(4,251)
152	ALASKA HOUSING FINANCE CORPORATION	22,705	0.55609%	68,288	203,112	(134,824)	18,173	(54,078)
153	LOWER YUKON SD	11,555	0.28300%	34,752	103,364	(68,612)	5,580	(28,697)
154	NORTHWEST ARCTIC BOROUGH SD	13,330	0.32648%	40,092	119,248	(79,156)	15,872	(28,152)
155	SOUTHEAST ISLAND SD	2,196	0.05377%	6,603	19,641	(13,037)	710	(5,351)
156	PRIBILOF SD	335	0.00820%	1,007	2,994	(1,987)	385	(860)
157	LOWER KUSKOKWIM SD	26,870	0.65809%	80,814	240,368	(159,555)	21,071	(65,207)
158	KODIAK ISLAND BOROUGH SD	12,901	0.31598%	38,802	115,411	(76,609)	14,995	(27,848)
159	YUKON FLATS SD	1,644	0.04027%	4,945	14,707	(9,763)	2,652	(4,284)
160	YUKON / KOYUKUK SD	4,508	0.11040%	13,558	40,325	(26,768)	3,688	(10,753)
161	NORTH SLOPE BOROUGH SD	23,416	0.57351%	70,427	209,474	(139,047)	17,763	(57,186)
162	ALEUTIAN REGION SD	-	0.00000%	-	-	-	512	-
163	CORDOVA COMMUNITY MEDICAL CENTER	(2)	-0.00005%	(6)	(17)	12	31,233	(10,003)
164	LAKE AND PENINSULA BOROUGH SD	2,833	0.06938%	8,520	25,341	(16,821)	5,115	(6,348)
165	SITKA COMMUNITY HOSPITAL	19,372	0.47446%	58,264	173,298	(115,034)	32,695	(42,031)
166	TANANA SD	428	0.01048%	1,286	3,826	(2,540)	417	(1,397)
167	SOUTHEAST REGIONAL RESOURCE CENTER	2,859	0.07002%	8,599	25,576	(16,977)	1,653	(5,999)
168	HYDABURG CITY SD	496	0.01216%	1,493	4,441	(2,948)	699	(1,423)

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
 Schedule A - Employers' Allocation of Net OPEB Liability as of 6/30/2019

Employer Number	Employer Name	FY2019 Employer Contributions	Employer Proportion	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows
169	CITY OF TANANA	14	0.00035%	42	126	(84)	-	(69)
170	NORTH PACIFIC FISHERY MGMT COUNCIL	2,238	0.05481%	6,731	20,019	(13,289)	-	(5,679)
171	CITY OF BARROW	2,294	0.05618%	6,899	20,521	(13,622)	4,191	(7,487)
172	CITY OF SAINT PAUL	3,907	0.09570%	11,752	34,955	(23,203)	2,636	(11,900)
173	MUNICIPALITY OF ANCHORAGE	466,376	11.42255%	1,402,689	4,172,086	(2,769,397)	-	(1,301,709)
174	KODIAK ISLAND BOROUGH	5,521	0.13522%	16,605	49,390	(32,784)	3,469	(14,985)
175	NOME JOINT UTILITY SYSTEM	557	0.01365%	1,677	4,987	(3,310)	38	(2,123)
176	CITY OF SAND POINT	4,557	0.11161%	13,706	40,767	(27,061)	997	(13,858)
177	KETCHIKAN GATEWAY BOROUGH SD	13,043	0.31945%	39,229	116,681	(77,452)	11,661	(31,218)
178	CITY OF DILLINGHAM	8,340	0.20426%	25,083	74,605	(49,522)	2,419	(18,401)
179	CITY OF UNALASKA	30,341	0.74313%	91,256	271,428	(180,171)	1,274	(70,510)
180	KENAI PENINSULA BOROUGH	50,697	1.24167%	152,478	453,522	(301,044)	7,621	(135,620)
181	CITY OF KETCHIKAN	18,237	0.44667%	54,851	163,147	(108,296)	1,527	(42,067)
182	CITY OF SEWARD	10,113	0.24770%	30,418	90,472	(60,055)	555	(23,207)
183	CITY OF FORT YUKON	1,684	0.04124%	5,064	15,063	(9,999)	-	(5,898)
184	BRISTOL BAY BOROUGH SD	940	0.02303%	2,828	8,412	(5,583)	382	(3,304)
185	CORDOVA CITY SD	1,837	0.04499%	5,525	16,434	(10,909)	282	(4,241)
186	CITY OF CRAIG	4,282	0.10487%	12,878	38,304	(25,426)	1,194	(9,199)
187	PETERSBURG MEDICAL CENTER	12,639	0.30956%	38,013	113,065	(75,052)	11,307	(30,376)
189	HAINES BOROUGH	7,432	0.18203%	22,354	66,488	(44,134)	621	(18,692)
190	KENAI PENINSULA BOROUGH SD	30,678	0.75138%	92,269	274,440	(182,171)	27,612	(65,534)
191	CITY OF NORTH POLE	11,605	0.28423%	34,904	103,817	(68,913)	2,805	(39,216)
192	CITY OF GALENA	1,657	0.04057%	4,982	14,819	(9,837)	296	(3,999)
193	CITY OF NENANA	37	0.00090%	110	328	(218)	968	(585)
195	YUPIIT SD	2,227	0.05454%	6,698	19,922	(13,224)	2,214	(6,606)
196	NENANA CITY SD	3,115	0.07630%	9,369	27,867	(18,498)	3,962	(8,275)
198	CITY OF SAXMAN	128	0.00312%	384	1,141	(758)	904	(256)
199	CITY OF HOONAH	8,358	0.20471%	25,139	74,772	(49,633)	7,453	(30,271)
200	CITY OF PELICAN	144	0.00352%	432	1,285	(853)	578	(504)
202	CITY OF WHITTIER	3,404	0.08336%	10,237	30,448	(20,211)	247	(9,575)
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	4,203	0.10294%	12,641	37,597	(24,957)	4,866	(8,423)
204	CRAIG CITY SD	1,941	0.04753%	5,837	17,360	(11,524)	2,273	(4,255)
205	DILLINGHAM CITY SD	2,276	0.05575%	6,846	20,363	(13,517)	3,898	(6,401)
206	CITY OF THORNE BAY	950	0.02327%	2,857	8,499	(5,641)	1,256	(2,197)
208	CITY OF AKUTAN	1,642	0.04021%	4,938	14,686	(9,748)	5,327	(7,251)
209	UNALASKA CITY SD	1,760	0.04312%	5,295	15,748	(10,454)	419	(4,118)
211	KASHUNAMIUT SD	1,803	0.04417%	5,424	16,133	(10,709)	3,482	(3,684)
215	CITY OF HOMER	13,559	0.33209%	40,781	121,296	(80,515)	965	(29,769)
218	SPECIAL EDUCATION SERVICE AGENCY	497	0.01217%	1,495	4,446	(2,951)	1,026	(1,029)
219	BARTLETT REGIONAL HOSPITAL	64,928	1.59023%	195,281	580,833	(385,552)	61,782	(164,012)
220	NORTHWEST ARCTIC BOROUGH	3,653	0.08947%	10,987	32,680	(21,692)	8,420	(10,382)
221	SAINT MARY'S SD	1,518	0.03718%	4,565	13,579	(9,014)	909	(3,681)
223	BRISTOL BAY RHA	1,898	0.04648%	5,708	16,977	(11,269)	3,141	(3,803)
224	COPPER RIVER BASIN RHA	883	0.02162%	2,656	7,898	(5,243)	1,663	(1,770)
225	SKAGWAY CITY SD	402	0.00986%	1,210	3,600	(2,390)	497	(1,421)
227	CITY OF KLAWOCK	1,757	0.04304%	5,285	15,719	(10,434)	1,123	(4,267)
228	PETERSBURG CITY SD	2,015	0.04934%	6,059	18,022	(11,963)	1,866	(4,829)
230	ALEUTIANS EAST BOROUGH	1,075	0.02633%	3,234	9,619	(6,385)	788	(2,695)
235	CITY OF HUSLIA	205	0.00503%	618	1,837	(1,219)	771	(1,099)
237	CITY OF KALTAG	48	0.00117%	143	426	(283)	151	(215)
240	HAINES BOROUGH SD	1,237	0.03029%	3,720	11,063	(7,344)	1,632	(2,479)
242	CITY OF ELIM	-	0.00000%	-	-	-	-	-
243	CITY OF ATKA	167	0.00409%	503	1,495	(992)	889	(335)
244	ALEUTIANS EAST BOROUGH SD	1,537	0.03763%	4,621	13,746	(9,124)	1,738	(3,315)
246	DELTA/GREELY SD	1,948	0.04770%	5,858	17,423	(11,565)	2,646	(3,903)
247	LAKE AND PENINSULA BOROUGH	881	0.02157%	2,649	7,879	(5,230)	395	(1,848)
248	CITY AND BOROUGH OF YAKUTAT	1,725	0.04225%	5,188	15,432	(10,244)	1,595	(4,951)

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
Schedule A - Employers' Allocation of Net OPEB Liability as of 6/30/2019

Employer Number	Employer Name	FY2019 Employer Contributions	Employer Proportion	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows
249	CITY OF UNALAKLEET	498	0.01219%	1,497	4,453	(2,956)	2,421	(1,538)
251	KLAWOCK CITY SD	783	0.01917%	2,354	7,002	(4,648)	748	(1,569)
254	CITY OF MEKORYUK	-	0.00000%	-	-	-	-	-
255	ALASKA GATEWAY SD	4,668	0.11432%	14,039	41,756	(27,717)	2,838	(12,429)
257	PELICAN CITY SD	49	0.00120%	147	438	(291)	134	(239)
258	DENALI BOROUGH	1,231	0.03015%	3,703	11,014	(7,311)	348	(2,811)
259	CITY OF ALLAKAKET	-	0.00000%	-	-	-	-	-
260	CITY OF KACHEMAK	-	0.00000%	-	-	-	-	-
262	COOK INLET HOUSING AUTHORITY	17,186	0.42093%	51,690	153,745	(102,054)	8,595	(35,518)
263	INTERIOR RHA	1,808	0.04428%	5,438	16,175	(10,737)	1,622	(4,469)
264	YAKUTAT SD	332	0.00812%	998	2,967	(1,970)	490	(836)
265	KAKE CITY SD	836	0.02049%	2,516	7,483	(4,967)	506	(1,991)
267	ALEUTIAN HOUSING AUTHORITY	1,512	0.03704%	4,549	13,529	(8,981)	1,969	(3,031)
270	BERING STRAITS RHA	1,845	0.04520%	5,551	16,509	(10,959)	3,323	(4,578)
271	CITY OF EGEGIK	287	0.00703%	864	2,569	(1,705)	223	(1,490)
275	ILISAGVIK COLLEGE	12,064	0.29546%	36,283	107,919	(71,635)	12,870	(26,791)
276	NORTH PACIFIC RIM HA	1,325	0.03245%	3,985	11,852	(7,867)	235	(2,896)
278	SAXMAN SEAPORT	210	0.00514%	631	1,878	(1,247)	258	(737)
279	TLINGIT-HAIDA RHA	5,457	0.13366%	16,414	48,820	(32,406)	5,334	(12,557)
280	CITY OF TOKSOOK BAY	-	0.00000%	-	-	-	-	-
281	BARANOF ISLAND HA	1,022	0.02504%	3,075	9,146	(6,071)	1,157	(2,234)
282	CITY OF DELTA JUNCTION	457	0.01119%	1,374	4,087	(2,713)	2,063	(916)
283	CITY OF ANDERSON	39	0.00095%	116	346	(230)	181	(78)
284	INTER-ISLAND FERRY AUTHORITY	1,794	0.04393%	5,395	16,047	(10,652)	1,290	(3,798)
286	CITY OF SELDOVIA	263	0.00644%	791	2,353	(1,562)	465	(820)
288	NORTHWEST INUPIAT HOUSING AUTHORITY	1,122	0.02748%	3,374	10,036	(6,662)	777	(2,853)
290	CITY OF UPPER KALSKAG	29	0.00071%	87	260	(173)	36	(76)
291	CITY OF SHAKTOOLIK	84	0.00207%	254	755	(501)	117	(169)
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT	2,002	0.04903%	6,021	17,907	(11,887)	1,044	(5,130)
296	MUNICIPALITY OF SKAGWAY	7,977	0.19538%	23,992	71,361	(47,369)	3,148	(18,183)
297	CITY OF NULATO	311	0.00760%	934	2,778	(1,844)	800	(762)
298	CITY OF ANIAK	474	0.01161%	1,426	4,240	(2,815)	443	(1,679)
299	ALASKA GASLINE DEVELOPMENT CORPORATION	5,463	0.13380%	16,430	48,870	(32,439)	8,765	(17,672)
Total		4,082,941	100.00000%	12,280,000	36,525,000	(24,245,000)	1,163,048	(9,346,064)

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

State of Alaska Public Employees' Retirement System DCR - Occupational De
Schedule A - Employers' Allocation of Net OPEB Liability as of 6/30/2019

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 (6.38% Discount Rate)	Net OPEB Liability 1% Increase Discount Rate (8.38% Discount Rate)
101	STATE OF ALASKA				(11,429,388)	(12,550,062)
102	SOUTHWEST REGION SD				(22,164)	(24,337)
103	ANNETTE ISLAND SD				(18,552)	(20,371)
104	BERING STRAIT SD				(66,319)	(72,822)
105	CHATHAM SD				(6,280)	(6,895)
106	ALASKA MUNICIPAL LEAGUE				-	-
107	CITY OF VALDEZ				(132,677)	(145,686)
108	JUNEAU BOROUGH SD				(121,977)	(133,937)
109	MATANUSKA-SUSITNA BOROUGH				(252,264)	(276,999)
110	MATANUSKA-SUSITNA BOROUGH SD				(305,835)	(335,823)
111	ANCHORAGE SD				(842,425)	(925,027)
112	COPPER RIVER SD				(12,922)	(14,190)
113	UNIVERSITY OF ALASKA				(705,115)	(774,253)
115	CITY OF KENAI				(131,498)	(144,391)
116	FAIRBANKS NORTH STAR BOROUGH				(238,318)	(261,686)
117	FAIRBANKS NORTH STAR BOROUGH SD				(327,724)	(359,858)
118	DENALI BOROUGH SD				(17,896)	(19,651)
120	CITY AND BOROUGH OF SITKA				(132,856)	(145,883)
121	CHUGACH SD				(5,688)	(6,245)
122	KETCHIKAN GATEWAY BOROUGH				(54,210)	(59,525)
123	CITY OF SOLDOTNA				(51,300)	(56,330)
124	IDITAROD AREA SD				(12,128)	(13,317)
125	KUSPUK SD				(13,030)	(14,308)
126	CITY AND BOROUGH OF JUNEAU				(414,142)	(454,750)
128	CITY OF KODIAK				(133,766)	(146,882)
129	CITY OF FAIRBANKS				(156,558)	(171,909)
131	CITY OF WASILLA				(108,766)	(119,431)
133	SITKA BOROUGH SD				(28,697)	(31,511)
134	CITY OF PALMER				(63,094)	(69,280)
135	CITY AND BOROUGH OF WRANGELL				(34,459)	(37,838)
136	CITY OF BETHEL				(106,428)	(116,864)
137	VALDEZ CITY SD				(17,144)	(18,825)
138	HOONAH CITY SD				(3,234)	(3,551)
139	CITY OF NOME				(55,403)	(60,835)
140	CITY OF KOTZEBUE				(90,891)	(99,803)
141	GALENA CITY SD				(40,501)	(44,472)
143	CITY OF PETERSBURG				(55,394)	(60,826)
144	BRISTOL BAY BOROUGH				(31,470)	(34,555)
145	NORTH SLOPE BOROUGH				(843,817)	(926,555)
146	WRANGELL PUBLIC SD				(9,203)	(10,105)
148	CITY OF CORDOVA				(37,534)	(41,214)
149	NOME CITY SD				(12,331)	(13,540)
151	CITY OF KING COVE				(10,766)	(11,822)
152	ALASKA HOUSING FINANCE CORPORATION				(127,889)	(140,429)
153	LOWER YUKON SD				(65,083)	(71,465)
154	NORTHWEST ARCTIC BOROUGH SD				(75,085)	(82,447)
155	SOUTHEAST ISLAND SD				(12,367)	(13,579)
156	PRIBILOF SD				(1,885)	(2,070)
157	LOWER KUSKOKWIM SD				(151,348)	(166,188)
158	KODIAK ISLAND BOROUGH SD				(72,669)	(79,794)
159	YUKON FLATS SD				(9,261)	(10,169)
160	YUKON / KOYUKUK SD				(25,391)	(27,880)
161	NORTH SLOPE BOROUGH SD				(131,896)	(144,828)
162	ALEUTIAN REGION SD				-	-
163	CORDOVA COMMUNITY MEDICAL CENTER				11	12
164	LAKE AND PENINSULA BOROUGH SD				(15,956)	(17,521)
165	SITKA COMMUNITY HOSPITAL				(109,117)	(119,817)
166	TANANA SD				(2,409)	(2,646)
167	SOUTHEAST REGIONAL RESOURCE CENTER				(16,104)	(17,683)
168	HYDABURG CITY SD				(2,796)	(3,071)

State of Alaska Public Employees' Retirement System DCR - Occupational De
 Schedule A - Employers' Allocation of Net OPEB Liability as of 6/30/2019

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 (6.38% Discount Rate)	Net OPEB Liability 1% Increase Discount Rate (8.38% Discount Rate)
169	CITY OF TANANA				(79)	(87)
170	NORTH PACIFIC FISHERY MGMT COUNCIL				(12,605)	(13,841)
171	CITY OF BARROW				(12,921)	(14,188)
172	CITY OF SAINT PAUL				(22,009)	(24,167)
173	MUNICIPALITY OF ANCHORAGE				(2,626,958)	(2,884,536)
174	KODIAK ISLAND BOROUGH				(31,098)	(34,148)
175	NOME JOINT UTILITY SYSTEM				(3,140)	(3,448)
176	CITY OF SAND POINT				(25,669)	(28,186)
177	KETCHIKAN GATEWAY BOROUGH SD				(73,468)	(80,672)
178	CITY OF DILLINGHAM				(46,975)	(51,581)
179	CITY OF UNALASKA				(170,905)	(187,662)
180	KENAI PENINSULA BOROUGH				(285,560)	(313,560)
181	CITY OF KETCHIKAN				(102,726)	(112,798)
182	CITY OF SEWARD				(56,966)	(62,552)
183	CITY OF FORT YUKON				(9,484)	(10,414)
184	BRISTOL BAY BOROUGH SD				(5,296)	(5,816)
185	CORDOVA CITY SD				(10,348)	(11,362)
186	CITY OF CRAIG				(24,118)	(26,483)
187	PETERSBURG MEDICAL CENTER				(71,191)	(78,172)
189	HAINES BOROUGH				(41,864)	(45,969)
190	KENAI PENINSULA BOROUGH SD				(172,802)	(189,745)
191	CITY OF NORTH POLE				(65,368)	(71,778)
192	CITY OF GALENA				(9,331)	(10,246)
193	CITY OF NENANA				(207)	(227)
195	YUPIIT SD				(12,544)	(13,774)
196	NENANA CITY SD				(17,547)	(19,267)
198	CITY OF SAXMAN				(719)	(789)
199	CITY OF HOONAH				(47,080)	(51,697)
200	CITY OF PELICAN				(809)	(888)
202	CITY OF WHITTIER				(19,171)	(21,051)
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY				(23,673)	(25,994)
204	CRAIG CITY SD				(10,931)	(12,003)
205	DILLINGHAM CITY SD				(12,822)	(14,079)
206	CITY OF THORNE BAY				(5,351)	(5,876)
208	CITY OF AKUTAN				(9,247)	(10,154)
209	UNALASKA CITY SD				(9,916)	(10,888)
211	KASHUNAMIUT SD				(10,158)	(11,154)
215	CITY OF HOMER				(76,374)	(83,863)
218	SPECIAL EDUCATION SERVICE AGENCY				(2,800)	(3,074)
219	BARTLETT REGIONAL HOSPITAL				(365,722)	(401,582)
220	NORTHWEST ARCTIC BOROUGH				(20,577)	(22,594)
221	SAINT MARY'S SD				(8,550)	(9,388)
223	BRISTOL BAY RHA				(10,690)	(11,738)
224	COPPER RIVER BASIN RHA				(4,973)	(5,461)
225	SKAGWAY CITY SD				(2,267)	(2,489)
227	CITY OF KLAWOCK				(9,898)	(10,868)
228	PETERSBURG CITY SD				(11,348)	(12,460)
230	ALEUTIANS EAST BOROUGH				(6,056)	(6,650)
235	CITY OF HUSLIA				(1,157)	(1,270)
237	CITY OF KALTAG				(268)	(295)
240	HAINES BOROUGH SD				(6,966)	(7,649)
242	CITY OF ELIM				-	-
243	CITY OF ATKA				(941)	(1,034)
244	ALEUTIANS EAST BOROUGH SD				(8,655)	(9,504)
246	DELTA/GREELY SD				(10,970)	(12,046)
247	LAKE AND PENINSULA BOROUGH				(4,961)	(5,447)
248	CITY AND BOROUGH OF YAKUTAT				(9,717)	(10,670)

State of Alaska Public Employees' Retirement System DCR - Occupational De
Schedule A - Employers' Allocation of Net OPEB Liability as of 6/30/2019

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 (6.38% Discount Rate)	Net OPEB Liability 1% Increase Discount Rate (8.38% Discount Rate)
249	CITY OF UNALAKLEET				(2,804)	(3,079)
251	KLAWOCK CITY SD				(4,409)	(4,841)
254	CITY OF MEKORYUK				-	-
255	ALASKA GATEWAY SD				(26,292)	(28,870)
257	PELICAN CITY SD				(276)	(303)
258	DENALI BOROUGH				(6,935)	(7,615)
259	CITY OF ALLAKAKET				-	-
260	CITY OF KACHEMAK				-	-
262	COOK INLET HOUSING AUTHORITY				(96,805)	(106,297)
263	INTERIOR RHA				(10,184)	(11,183)
264	YAKUTAT SD				(1,868)	(2,052)
265	KAKE CITY SD				(4,712)	(5,174)
267	ALEUTIAN HOUSING AUTHORITY				(8,519)	(9,354)
270	BERING STRAITS RHA				(10,395)	(11,414)
271	CITY OF EGEGIK				(1,617)	(1,776)
275	ILISAGVIK COLLEGE				(67,951)	(74,614)
276	NORTH PACIFIC RIM HA				(7,463)	(8,194)
278	SAXMAN SEAPORT				(1,183)	(1,298)
279	TLINGIT-HAIDA RHA				(30,740)	(33,754)
280	CITY OF TOKSOOK BAY				-	-
281	BARANOF ISLAND HA				(5,759)	(6,323)
282	CITY OF DELTA JUNCTION				(2,574)	(2,826)
283	CITY OF ANDERSON				(218)	(239)
284	INTER-ISLAND FERRY AUTHORITY				(10,104)	(11,095)
286	CITY OF SELDOVIA				(1,481)	(1,627)
288	NORTHWEST INUPIAT HOUSING AUTHORITY				(6,319)	(6,939)
290	CITY OF UPPER KALSKAG				(164)	(180)
291	CITY OF SHAKTOOLIK				(475)	(522)
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT				(11,275)	(12,381)
296	MUNICIPALITY OF SKAGWAY				(44,933)	(49,338)
297	CITY OF NULATO				(1,749)	(1,920)
298	CITY OF ANIAK				(2,670)	(2,932)
299	ALASKA GASLINE DEVELOPMENT CORPORATION				(30,771)	(33,788)
Total		297.43%	1,218,186,000	-1.99%	(22,998,000)	(25,253,000)

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

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
Schedule B - Employers' Allocation of Net OPEB Liability as of 6/30/2020

Employer Number	Employer Name	FY2020 Employer Contributions	Employer Proportion	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows
101	STATE OF ALASKA	2,160,708	49.27231%	7,307,576	20,739,207	(13,431,631)	773,285	(4,784,807)
102	SOUTHWEST REGION SD	4,408	0.10053%	14,909	42,314	(27,404)	5,119	(12,433)
103	ANNETTE ISLAND SD	3,885	0.08858%	13,138	37,285	(24,148)	3,650	(11,607)
104	BERING STRAIT SD	12,775	0.29132%	43,206	122,621	(79,415)	13,013	(29,586)
105	CHATHAM SD	1,122	0.02559%	3,795	10,769	(6,975)	1,311	(3,016)
106	ALASKA MUNICIPAL LEAGUE	-	0.00000%	-	-	-	-	-
107	CITY OF VALDEZ	24,560	0.56006%	83,063	235,736	(152,673)	7,604	(64,241)
108	JUNEAU BOROUGH SD	24,203	0.55191%	81,854	232,306	(150,451)	18,677	(62,018)
109	MATANUSKA-SUSITNA BOROUGH	54,323	1.23878%	183,723	521,415	(337,691)	18,398	(144,008)
110	MATANUSKA-SUSITNA BOROUGH SD	58,158	1.32623%	196,693	558,222	(361,529)	49,618	(136,886)
111	ANCHORAGE SD	162,748	3.71127%	550,419	1,562,111	(1,011,692)	145,036	(386,148)
112	COPPER RIVER SD	2,357	0.05375%	7,972	22,624	(14,652)	1,826	(6,175)
113	UNIVERSITY OF ALASKA	134,933	3.07698%	456,346	1,295,130	(838,784)	36,908	(402,071)
115	CITY OF KENAI	23,663	0.53960%	80,027	227,121	(147,094)	14,041	(70,559)
116	FAIRBANKS NORTH STAR BOROUGH	43,154	0.98407%	145,947	414,203	(268,257)	36,286	(109,625)
117	FAIRBANKS NORTH STAR BOROUGH SD	61,796	1.40918%	208,996	593,139	(384,143)	46,266	(149,071)
118	DENALI BOROUGH SD	3,235	0.07378%	10,942	31,053	(20,111)	3,749	(8,156)
120	CITY AND BOROUGH OF SITKA	20,549	0.46859%	69,496	197,234	(127,737)	21,990	(47,822)
121	CHUGACH SD	1,186	0.02704%	4,011	11,383	(7,372)	1,391	(2,908)
122	KETCHIKAN GATEWAY BOROUGH	10,228	0.23324%	34,591	98,172	(63,580)	4,514	(22,990)
123	CITY OF SOLDOTNA	9,168	0.20905%	31,005	87,993	(56,988)	5,977	(20,092)
124	IDITAROD AREA SD	2,017	0.04600%	6,822	19,362	(12,540)	1,975	(6,174)
125	KUSPUK SD	2,107	0.04806%	7,127	20,228	(13,100)	4,101	(6,483)
126	CITY AND BOROUGH OF JUNEAU	84,168	1.91936%	284,660	807,877	(523,217)	24,645	(220,000)
128	CITY OF KODIAK	24,042	0.54824%	81,310	230,761	(149,451)	10,820	(69,895)
129	CITY OF FAIRBANKS	30,651	0.69897%	103,664	294,202	(190,538)	10,027	(107,338)
131	CITY OF WASILLA	20,979	0.47840%	70,951	201,362	(130,411)	4,473	(56,196)
133	SITKA BOROUGH SD	5,217	0.11896%	17,643	50,071	(32,428)	6,331	(11,355)
134	CITY OF PALMER	10,764	0.24545%	36,403	103,314	(66,911)	8,512	(30,066)
135	CITY AND BOROUGH OF WRANGELL	7,704	0.17568%	26,055	73,945	(47,890)	2,430	(25,042)
136	CITY OF BETHEL	22,169	0.50554%	74,977	212,787	(137,811)	6,031	(65,948)
137	VALDEZ CITY SD	4,333	0.09880%	14,653	41,586	(26,933)	6,028	(13,985)
138	HOONAH CITY SD	715	0.01630%	2,418	6,861	(4,444)	1,982	(1,872)
139	CITY OF NOME	11,577	0.26399%	39,153	111,118	(71,965)	3,242	(31,828)
140	CITY OF KOTZEBUE	17,444	0.39778%	58,995	167,431	(108,436)	7,431	(49,761)
141	GALENA CITY SD	7,433	0.16951%	25,139	71,347	(46,207)	8,305	(17,239)
143	CITY OF PETERSBURG	11,469	0.26153%	38,787	110,080	(71,292)	4,173	(29,370)
144	BRISTOL BAY BOROUGH	6,823	0.15560%	23,076	65,492	(42,415)	1,455	(19,002)
145	NORTH SLOPE BOROUGH	165,552	3.77522%	559,902	1,589,027	(1,029,124)	82,359	(384,533)
146	WRANGELL PUBLIC SD	2,019	0.04603%	6,827	19,375	(12,548)	606	(5,704)
148	CITY OF CORDOVA	6,672	0.15215%	22,566	64,042	(41,477)	7,765	(14,781)
149	NOME CITY SD	2,799	0.06382%	9,466	26,864	(17,398)	4,917	(7,533)
151	CITY OF KING COVE	1,903	0.04340%	6,437	18,268	(11,831)	1,242	(4,504)
152	ALASKA HOUSING FINANCE CORPORATION	26,429	0.60268%	89,383	253,673	(164,290)	21,284	(71,346)
153	LOWER YUKON SD	13,280	0.30283%	44,912	127,463	(82,550)	7,636	(36,395)
154	NORTHWEST ARCTIC BOROUGH SD	13,935	0.31776%	47,128	133,750	(86,622)	17,857	(31,533)
155	SOUTHEAST ISLAND SD	2,044	0.04661%	6,912	19,618	(12,705)	2,057	(5,263)
156	PRIBILOF SD	417	0.00950%	1,409	3,998	(2,589)	420	(1,251)
157	LOWER KUSKOKWIM SD	29,047	0.66238%	98,237	278,801	(180,564)	24,338	(73,531)
158	KODIAK ISLAND BOROUGH SD	14,692	0.33502%	49,687	141,014	(91,327)	16,035	(36,336)
159	YUKON FLATS SD	1,631	0.03720%	5,517	15,658	(10,141)	3,059	(4,401)
160	YUKON / KOYUKUK SD	4,501	0.10263%	15,221	43,199	(27,977)	5,230	(11,246)
161	NORTH SLOPE BOROUGH SD	23,116	0.52714%	78,180	221,879	(143,699)	26,756	(58,996)
162	ALEUTIAN REGION SD	-	0.00000%	-	-	-	428	-
163	CORDOVA COMMUNITY MEDICAL CENTER	19,876	0.45324%	67,220	190,774	(123,554)	31,093	(115,566)
164	LAKE AND PENINSULA BOROUGH SD	3,401	0.07755%	11,501	32,640	(21,139)	5,127	(9,116)
165	SITKA COMMUNITY HOSPITAL	1,628	0.00000%	-	-	-	96,494	(2,680)
166	TANANA SD	295	0.00674%	999	2,836	(1,837)	943	(1,107)
167	SOUTHEAST REGIONAL RESOURCE CENTER	3,017	0.06880%	10,204	28,959	(18,755)	2,238	(6,792)
168	HYDABURG CITY SD	1,417	0.03230%	4,791	13,597	(8,806)	904	(6,283)

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
Schedule B - Employers' Allocation of Net OPEB Liability as of 6/30/2020

Employer Number	Employer Name	FY2020 Employer Contributions	Employer Proportion	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows
169	CITY OF TANANA	-	0.00000%	-	-	-	49	(35)
170	NORTH PACIFIC FISHERY MGMT COUNCIL	2,394	0.05459%	8,096	22,977	(14,881)	541	(6,236)
171	CITY OF BARROW	2,257	0.05146%	7,633	21,662	(14,029)	4,755	(7,391)
172	CITY OF SAINT PAUL	4,573	0.10429%	15,467	43,897	(28,430)	3,179	(14,671)
173	MUNICIPALITY OF ANCHORAGE	503,069	11.47188%	1,701,395	4,828,630	(3,127,235)	107,262	(1,417,968)
174	KODIAK ISLAND BOROUGH	5,597	0.12763%	18,929	53,721	(34,792)	5,249	(15,515)
175	NOME JOINT UTILITY SYSTEM	734	0.01673%	2,482	7,043	(4,561)	189	(2,876)
176	CITY OF SAND POINT	4,487	0.10232%	15,174	43,066	(27,891)	3,105	(13,835)
177	KETCHIKAN GATEWAY BOROUGH SD	14,475	0.33009%	48,955	138,937	(89,982)	13,128	(37,315)
178	CITY OF DILLINGHAM	8,161	0.18610%	27,601	78,332	(50,731)	6,362	(19,217)
179	CITY OF UNALASKA	32,291	0.73636%	109,209	309,941	(200,732)	8,923	(78,639)
180	KENAI PENINSULA BOROUGH	52,029	1.18646%	175,964	499,392	(323,429)	25,340	(142,543)
181	CITY OF KETCHIKAN	22,705	0.51777%	76,790	217,934	(141,144)	6,118	(64,206)
182	CITY OF SEWARD	11,171	0.25473%	37,779	107,219	(69,440)	2,859	(27,832)
183	CITY OF FORT YUKON	1,094	0.02494%	3,699	10,497	(6,798)	2,532	(4,510)
184	BRISTOL BAY BOROUGH SD	1,042	0.02375%	3,523	9,997	(6,475)	551	(3,575)
185	CORDOVA CITY SD	2,048	0.04669%	6,925	19,653	(12,728)	680	(5,165)
186	CITY OF CRAIG	4,192	0.09558%	14,176	40,232	(26,056)	3,208	(9,655)
187	PETERSBURG MEDICAL CENTER	15,635	0.35654%	52,878	150,070	(97,192)	13,070	(44,937)
189	HAINES BOROUGH	7,092	0.16172%	23,984	68,067	(44,084)	4,909	(18,669)
190	KENAI PENINSULA BOROUGH SD	31,018	0.70733%	104,904	297,722	(192,818)	36,587	(70,903)
191	CITY OF NORTH POLE	11,034	0.25161%	37,316	105,904	(68,588)	9,323	(37,758)
192	CITY OF GALENA	1,894	0.04318%	6,404	18,176	(11,771)	659	(5,058)
193	CITY OF NENANA	944	0.02153%	3,193	9,062	(5,869)	1,034	(5,404)
195	YUPIIT SD	2,810	0.06408%	9,504	26,972	(17,468)	2,505	(9,254)
196	NENANA CITY SD	3,636	0.08292%	12,298	34,903	(22,604)	4,187	(10,580)
198	CITY OF SAXMAN	325	0.00742%	1,100	3,122	(2,022)	835	(1,314)
199	CITY OF HOONAH	8,419	0.19199%	28,475	80,812	(52,338)	9,921	(29,968)
200	CITY OF PELICAN	200	0.00456%	676	1,918	(1,242)	540	(762)
202	CITY OF WHITTIER	4,615	0.10524%	15,608	44,296	(28,688)	1,196	(15,486)
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	3,632	0.08282%	12,283	34,860	(22,577)	7,782	(7,906)
204	CRAIG CITY SD	2,090	0.04767%	7,070	20,064	(12,994)	2,402	(4,876)
205	DILLINGHAM CITY SD	2,626	0.05987%	8,880	25,202	(16,322)	3,873	(7,878)
206	CITY OF THORNE BAY	1,025	0.02336%	3,465	9,834	(6,369)	1,299	(2,489)
208	CITY OF AKUTAN	1,811	0.04129%	6,124	17,380	(11,256)	4,965	(7,406)
209	UNALASKA CITY SD	1,724	0.03931%	5,830	16,546	(10,716)	1,264	(4,246)
211	KASHUNAMIUT SD	2,295	0.05233%	7,761	22,027	(14,266)	3,463	(6,207)
215	CITY OF HOMER	15,959	0.36393%	53,974	153,181	(99,207)	4,213	(41,468)
218	SPECIAL EDUCATION SERVICE AGENCY	411	0.00938%	1,391	3,946	(2,556)	1,365	(923)
219	BARTLETT REGIONAL HOSPITAL	73,371	1.67314%	248,143	704,240	(456,097)	68,845	(200,089)
220	NORTHWEST ARCTIC BOROUGH	3,208	0.07316%	10,850	30,793	(19,943)	10,175	(9,613)
221	SAINT MARY'S SD	2,168	0.04943%	7,331	20,807	(13,475)	1,243	(6,996)
223	BRISTOL BAY RHA	1,723	0.03930%	5,828	16,541	(10,712)	4,078	(3,751)
224	COPPER RIVER BASIN RHA	951	0.02169%	3,217	9,130	(5,913)	1,630	(2,080)
225	SKAGWAY CITY SD	563	0.01284%	1,904	5,403	(3,499)	547	(2,173)
227	CITY OF KLAWOCK	1,592	0.03629%	5,383	15,276	(9,894)	2,248	(4,106)
228	PETERSBURG CITY SD	2,121	0.04836%	7,173	20,357	(13,184)	2,197	(5,291)
230	ALEUTIANS EAST BOROUGH	1,123	0.02560%	3,797	10,775	(6,978)	1,021	(2,898)
235	CITY OF HUSLIA	225	0.00512%	759	2,155	(1,396)	712	(1,092)
237	CITY OF KALTAG	44	0.00101%	149	423	(274)	160	(198)
240	HAINES BOROUGH SD	1,200	0.02737%	4,060	11,522	(7,462)	2,059	(2,613)
242	CITY OF ELIM	-	0.00000%	-	-	-	-	-
243	CITY OF ATKA	153	0.00348%	516	1,464	(948)	868	(332)
244	ALEUTIANS EAST BOROUGH SD	1,781	0.04061%	6,023	17,094	(11,071)	1,847	(4,500)
246	DELTA/GREELY SD	2,277	0.05193%	7,702	21,857	(14,156)	2,755	(5,554)
247	LAKE AND PENINSULA BOROUGH	1,031	0.02352%	3,488	9,899	(6,411)	551	(2,592)
248	CITY AND BOROUGH OF YAKUTAT	1,541	0.03514%	5,211	14,789	(9,578)	2,702	(4,623)

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
Schedule B - Employers' Allocation of Net OPEB Liability as of 6/30/2020

Employer Number	Employer Name	FY2020 Employer Contributions	Employer Proportion	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows
249	CITY OF UNALAKLEET	62	0.00141%	209	593	(384)	3,619	(592)
251	KLAWOCK CITY SD	1,011	0.02306%	3,420	9,706	(6,286)	856	(2,750)
254	CITY OF MEKORYUK	-	0.00000%	-	-	-	-	-
255	ALASKA GATEWAY SD	4,809	0.10965%	16,263	46,155	(29,892)	4,126	(13,078)
257	PELICAN CITY SD	1	0.00002%	3	9	(6)	281	(123)
258	DENALI BOROUGH	1,309	0.02984%	4,425	12,560	(8,134)	621	(3,144)
259	CITY OF ALLAKAKET	-	0.00000%	-	-	-	-	-
260	CITY OF KACHEMAK	-	0.00000%	-	-	-	-	-
262	COOK INLET HOUSING AUTHORITY	21,201	0.48346%	71,702	203,495	(131,792)	11,921	(55,877)
263	INTERIOR RHA	1,843	0.04203%	6,234	17,691	(11,458)	2,107	(4,729)
264	YAKUTAT SD	480	0.01094%	1,623	4,606	(2,983)	524	(1,585)
265	KAKE CITY SD	876	0.01998%	2,963	8,409	(5,446)	694	(2,170)
267	ALEUTIAN HOUSING AUTHORITY	1,399	0.03190%	4,731	13,428	(8,696)	2,714	(3,045)
270	BERING STRAITS RHA	1,885	0.04298%	6,374	18,090	(11,716)	3,537	(4,858)
271	CITY OF EGEGIK	313	0.00713%	1,058	3,002	(1,945)	258	(1,479)
275	ILISAGVIK COLLEGE	11,342	0.25865%	38,360	108,868	(70,507)	18,689	(26,923)
276	NORTH PACIFIC RIM HA	1,584	0.03611%	5,356	15,201	(9,845)	540	(4,172)
278	SAXMAN SEAPORT	274	0.00625%	927	2,631	(1,704)	280	(1,019)
279	TLINGIT-HAIDA RHA	6,853	0.15626%	23,176	65,773	(42,598)	6,014	(19,498)
280	CITY OF TOKSOOK BAY	-	0.00000%	-	-	-	-	-
281	BARANOF ISLAND HA	1,140	0.02599%	3,854	10,938	(7,084)	1,239	(2,770)
282	CITY OF DELTA JUNCTION	371	0.00846%	1,255	3,563	(2,307)	2,225	(808)
283	CITY OF ANDERSON	44	0.00101%	150	425	(275)	165	(105)
284	INTER-ISLAND FERRY AUTHORITY	2,052	0.04679%	6,939	19,695	(12,755)	1,549	(5,039)
286	CITY OF SELDOVIA	266	0.00606%	898	2,549	(1,651)	511	(823)
288	NORTHWEST INUPIAT HOUSING AUTHORITY	1,125	0.02566%	3,805	10,799	(6,994)	1,165	(2,963)
290	CITY OF UPPER KALSKAG	-	0.00000%	-	-	-	131	(14)
291	CITY OF SHAKTOOLIK	43	0.00098%	146	414	(268)	262	(94)
293	TAGIUGMIULLU NUNAMIULLU HOUSING	2,664	0.06075%	9,011	25,572	(16,562)	1,459	(8,417)
296	MUNICIPALITY OF SKAGWAY	9,308	0.21225%	31,479	89,339	(57,860)	4,695	(24,484)
297	CITY OF NULATO	-	0.00000%	-	-	-	1,761	(117)
298	CITY OF ANIAK	530	0.01208%	1,791	5,084	(3,292)	494	(1,834)
299	ALASKA GASLINE DEVELOPMENT CORPORATION	3,063	0.06984%	10,357	29,395	(19,038)	17,219	(12,287)
Total		4,386,866	100.00000%	14,831,000	42,091,000	(27,260,000)	2,182,120	(10,792,643)

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

State of Alaska Public Employees' Retirement System DCR - Occupatio
Schedule B - Employers' Allocation of Net OPEB Liability as of 6/30/202

Employer Number	Employer Name	Plan Fiduciary Net Position as % of Total OPEB Liability	Covered Payroll	Net	Net	Net
				OPEB Liability as % of Covered	OPEB Liability 1% Decrease Discount Rate	OPEB Liability 1% Increase Discount Rate
				(6.38% Discount Rate)	(8.38% Discount Rate)	
101	STATE OF ALASKA			(12,621,594)	(14,079,069)	
102	SOUTHWEST REGION SD			(25,751)	(28,725)	
103	ANNETTE ISLAND SD			(22,691)	(25,312)	
104	BERING STRAIT SD			(74,625)	(83,243)	
105	CHATHAM SD			(6,554)	(7,311)	
106	ALASKA MUNICIPAL LEAGUE			-	-	
107	CITY OF VALDEZ			(143,466)	(160,032)	
108	JUNEAU BOROUGH SD			(141,378)	(157,704)	
109	MATANUSKA-SUSITNA BOROUGH			(317,326)	(353,969)	
110	MATANUSKA-SUSITNA BOROUGH SD			(339,726)	(378,956)	
111	ANCHORAGE SD			(950,679)	(1,060,459)	
112	COPPER RIVER SD			(13,769)	(15,358)	
113	UNIVERSITY OF ALASKA			(788,198)	(879,215)	
115	CITY OF KENAI			(138,223)	(154,184)	
116	FAIRBANKS NORTH STAR BOROUGH			(252,078)	(281,187)	
117	FAIRBANKS NORTH STAR BOROUGH SD			(360,976)	(402,660)	
118	DENALI BOROUGH SD			(18,898)	(21,081)	
120	CITY AND BOROUGH OF SITKA			(120,034)	(133,894)	
121	CHUGACH SD			(6,928)	(7,728)	
122	KETCHIKAN GATEWAY BOROUGH			(59,746)	(66,645)	
123	CITY OF SOLDOTNA			(53,551)	(59,735)	
124	IDITAROD AREA SD			(11,783)	(13,144)	
125	KUSPUK SD			(12,310)	(13,732)	
126	CITY AND BOROUGH OF JUNEAU			(491,662)	(548,437)	
128	CITY OF KODIAK			(140,438)	(156,655)	
129	CITY OF FAIRBANKS			(179,047)	(199,723)	
131	CITY OF WASILLA			(122,546)	(136,697)	
133	SITKA BOROUGH SD			(30,472)	(33,991)	
134	CITY OF PALMER			(62,876)	(70,136)	
135	CITY AND BOROUGH OF WRANGELL			(45,002)	(50,198)	
136	CITY OF BETHEL			(129,499)	(144,453)	
137	VALDEZ CITY SD			(25,309)	(28,231)	
138	HOONAH CITY SD			(4,176)	(4,658)	
139	CITY OF NOME			(67,625)	(75,434)	
140	CITY OF KOTZEBUE			(101,896)	(113,663)	
141	GALENA CITY SD			(43,421)	(48,435)	
143	CITY OF PETERSBURG			(66,993)	(74,729)	
144	BRISTOL BAY BOROUGH			(39,857)	(44,460)	
145	NORTH SLOPE BOROUGH			(967,060)	(1,078,730)	
146	WRANGELL PUBLIC SD			(11,792)	(13,153)	
148	CITY OF CORDOVA			(38,975)	(43,476)	
149	NOME CITY SD			(16,349)	(18,237)	
151	CITY OF KING COVE			(11,118)	(12,401)	
152	ALASKA HOUSING FINANCE CORPORATION			(154,382)	(172,209)	
153	LOWER YUKON SD			(77,572)	(86,530)	
154	NORTHWEST ARCTIC BOROUGH SD			(81,398)	(90,798)	
155	SOUTHEAST ISLAND SD			(11,939)	(13,318)	
156	PRIBILOF SD			(2,433)	(2,714)	
157	LOWER KUSKOKWIM SD			(169,674)	(189,267)	
158	KODIAK ISLAND BOROUGH SD			(85,819)	(95,729)	
159	YUKON FLATS SD			(9,529)	(10,630)	
160	YUKON / KOYUKUK SD			(26,290)	(29,326)	
161	NORTH SLOPE BOROUGH SD			(135,032)	(150,625)	
162	ALEUTIAN REGION SD			-	-	
163	CORDOVA COMMUNITY MEDICAL CENTER			(116,102)	(129,509)	
164	LAKE AND PENINSULA BOROUGH SD			(19,864)	(22,158)	
165	SITKA COMMUNITY HOSPITAL			-	-	
166	TANANA SD			(1,726)	(1,925)	
167	SOUTHEAST REGIONAL RESOURCE CENTER			(17,624)	(19,659)	
168	HYDABURG CITY SD			(8,275)	(9,231)	

State of Alaska Public Employees' Retirement System DCR - Occupatio
Schedule B - Employers' Allocation of Net OPEB Liability as of 6/30/202

Employer Number	Employer Name	Plan Fiduciary Net Position as % of Total OPEB Liability	Covered Payroll	Net	Net	Net
				OPEB Liability as % of Covered	OPEB Liability 1% Decrease Discount Rate	OPEB Liability 1% Increase Discount Rate
				(6.38% Discount Rate)	(8.38% Discount Rate)	
169	CITY OF TANANA			-	-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL			(13,984)	(15,598)	
171	CITY OF BARROW			(13,183)	(14,705)	
172	CITY OF SAINT PAUL			(26,715)	(29,800)	
173	MUNICIPALITY OF ANCHORAGE			(2,938,638)	(3,277,976)	
174	KODIAK ISLAND BOROUGH			(32,694)	(36,469)	
175	NOME JOINT UTILITY SYSTEM			(4,286)	(4,781)	
176	CITY OF SAND POINT			(26,209)	(29,236)	
177	KETCHIKAN GATEWAY BOROUGH SD			(84,555)	(94,319)	
178	CITY OF DILLINGHAM			(47,672)	(53,177)	
179	CITY OF UNALASKA			(188,626)	(210,407)	
180	KENAI PENINSULA BOROUGH			(303,923)	(339,019)	
181	CITY OF KETCHIKAN			(132,632)	(147,947)	
182	CITY OF SEWARD			(65,252)	(72,787)	
183	CITY OF FORT YUKON			(6,388)	(7,126)	
184	BRISTOL BAY BOROUGH SD			(6,084)	(6,787)	
185	CORDOVA CITY SD			(11,960)	(13,341)	
186	CITY OF CRAIG			(24,484)	(27,312)	
187	PETERSBURG MEDICAL CENTER			(91,331)	(101,877)	
189	HAINES BOROUGH			(41,425)	(46,208)	
190	KENAI PENINSULA BOROUGH SD			(181,190)	(202,112)	
191	CITY OF NORTH POLE			(64,452)	(71,895)	
192	CITY OF GALENA			(11,061)	(12,339)	
193	CITY OF NENANA			(5,515)	(6,152)	
195	YUPIIT SD			(16,415)	(18,310)	
196	NENANA CITY SD			(21,241)	(23,694)	
198	CITY OF SAXMAN			(1,900)	(2,120)	
199	CITY OF HOONAH			(49,181)	(54,860)	
200	CITY OF PELICAN			(1,167)	(1,302)	
202	CITY OF WHITTIER			(26,958)	(30,071)	
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY			(21,215)	(23,665)	
204	CRAIG CITY SD			(12,211)	(13,621)	
205	DILLINGHAM CITY SD			(15,338)	(17,109)	
206	CITY OF THORNE BAY			(5,985)	(6,676)	
208	CITY OF AKUTAN			(10,578)	(11,799)	
209	UNALASKA CITY SD			(10,070)	(11,232)	
211	KASHUNAMIUT SD			(13,405)	(14,953)	
215	CITY OF HOMER			(93,224)	(103,989)	
218	SPECIAL EDUCATION SERVICE AGENCY			(2,402)	(2,679)	
219	BARTLETT REGIONAL HOSPITAL			(428,591)	(478,082)	
220	NORTHWEST ARCTIC BOROUGH			(18,740)	(20,904)	
221	SAINT MARY'S SD			(12,663)	(14,125)	
223	BRISTOL BAY RHA			(10,066)	(11,229)	
224	COPPER RIVER BASIN RHA			(5,556)	(6,198)	
225	SKAGWAY CITY SD			(3,288)	(3,668)	
227	CITY OF KLAWOCK			(9,297)	(10,370)	
228	PETERSBURG CITY SD			(12,389)	(13,819)	
230	ALEUTIANS EAST BOROUGH			(6,558)	(7,315)	
235	CITY OF HUSLIA			(1,312)	(1,463)	
237	CITY OF KALTAG			(258)	(287)	
240	HAINES BOROUGH SD			(7,012)	(7,822)	
242	CITY OF ELIM			-	-	
243	CITY OF ATKA			(891)	(994)	
244	ALEUTIANS EAST BOROUGH SD			(10,403)	(11,604)	
246	DELTA/GREELY SD			(13,302)	(14,838)	
247	LAKE AND PENINSULA BOROUGH			(6,025)	(6,720)	
248	CITY AND BOROUGH OF YAKUTAT			(9,001)	(10,040)	

State of Alaska Public Employees' Retirement System DCR - Occupatio
Schedule B - Employers' Allocation of Net OPEB Liability as of 6/30/202

Employer Number	Employer Name	Plan Fiduciary Net Position as % of Total OPEB Liability	Covered Payroll	Net	Net	Net
				OPEB Liability as % of Covered	OPEB Liability 1% Decrease Discount Rate	OPEB Liability 1% Increase Discount Rate
				(6.38% Discount Rate)	(8.38% Discount Rate)	
249	CITY OF UNALAKLEET				(361)	(402)
251	KLAWOCK CITY SD				(5,907)	(6,589)
254	CITY OF MEKORYUK				-	-
255	ALASKA GATEWAY SD				(28,089)	(31,333)
257	PELICAN CITY SD				(5)	(6)
258	DENALI BOROUGH				(7,644)	(8,526)
259	CITY OF ALLAKAKET				-	-
260	CITY OF KACHEMAK				-	-
262	COOK INLET HOUSING AUTHORITY				(123,844)	(138,145)
263	INTERIOR RHA				(10,767)	(12,010)
264	YAKUTAT SD				(2,803)	(3,127)
265	KAKE CITY SD				(5,117)	(5,708)
267	ALEUTIAN HOUSING AUTHORITY				(8,172)	(9,116)
270	BERING STRAITS RHA				(11,009)	(12,281)
271	CITY OF EGEGIK				(1,827)	(2,038)
275	ILISAGVIK COLLEGE				(66,255)	(73,906)
276	NORTH PACIFIC RIM HA				(9,251)	(10,319)
278	SAXMAN SEAPORT				(1,601)	(1,786)
279	TLINGIT-HAIDA RHA				(40,029)	(44,651)
280	CITY OF TOKSOOK BAY				-	-
281	BARANOF ISLAND HA				(6,657)	(7,426)
282	CITY OF DELTA JUNCTION				(2,168)	(2,419)
283	CITY OF ANDERSON				(259)	(288)
284	INTER-ISLAND FERRY AUTHORITY				(11,986)	(13,370)
286	CITY OF SELDOVIA				(1,551)	(1,730)
288	NORTHWEST INUPIAT HOUSING AUTHORITY				(6,572)	(7,331)
290	CITY OF UPPER KALSKAG				-	-
291	CITY OF SHAKTOOLIK				(252)	(281)
293	TAGIUGMIULLU NUNAMIULLU HOUSING				(15,563)	(17,360)
296	MUNICIPALITY OF SKAGWAY				(54,370)	(60,649)
297	CITY OF NULATO				-	-
298	CITY OF ANIAK				(3,094)	(3,451)
299	ALASKA GASLINE DEVELOPMENT CORPORATION				(17,889)	(19,955)
Total		283.80%	1,342,839,000	-2.03%	(25,616,000)	(28,574,000)

All amounts are determined without rounding. Rounded amounts are displa

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2020

		Deferred Outflows of Resources								
Employer Number	Employer Name	Net OPEB Liability	Employer Proportion	Difference Between Expected and Actual Experience			Difference Between Projected and Actual Investment Earnings		Changes in Proportion and Differences Between Employer Contributions	Total Deferred Outflows
				Changes in Assumptions	Changes in Benefits					
101	STATE OF ALASKA	(13,431,631)	49.27231%	-	-	-	460,696	312,589	773,285	
102	SOUTHWEST REGION SD	(27,404)	0.10053%	-	-	-	940	4,179	5,119	
103	ANNETTE ISLAND SD	(24,148)	0.08858%	-	-	-	828	2,822	3,650	
104	BERING STRAIT SD	(79,415)	0.29132%	-	-	-	2,724	10,289	13,013	
105	CHATHAM SD	(6,975)	0.02559%	-	-	-	239	1,072	1,311	
106	ALASKA MUNICIPAL LEAGUE	-	0.00000%	-	-	-	-	-	-	
107	CITY OF VALDEZ	(152,673)	0.56006%	-	-	-	5,237	2,367	7,604	
108	JUNEAU BOROUGH SD	(150,451)	0.55191%	-	-	-	5,160	13,516	18,677	
109	MATANUSKA-SUSITNA BOROUGH	(337,691)	1.23878%	-	-	-	11,583	6,815	18,398	
110	MATANUSKA-SUSITNA BOROUGH SD	(361,529)	1.32623%	-	-	-	12,400	37,218	49,618	
111	ANCHORAGE SD	(1,011,692)	3.71127%	-	-	-	34,700	110,335	145,036	
112	COPPER RIVER SD	(14,652)	0.05375%	-	-	-	503	1,323	1,826	
113	UNIVERSITY OF ALASKA	(838,784)	3.07698%	-	-	-	28,770	8,138	36,908	
115	CITY OF KENAI	(147,094)	0.53960%	-	-	-	5,045	8,995	14,041	
116	FAIRBANKS NORTH STAR BOROUGH	(268,257)	0.98407%	-	-	-	9,201	27,085	36,286	
117	FAIRBANKS NORTH STAR BOROUGH SD	(384,143)	1.40918%	-	-	-	13,176	33,090	46,266	
118	DENALI BOROUGH SD	(20,111)	0.07378%	-	-	-	690	3,059	3,749	
120	CITY AND BOROUGH OF SITKA	(127,737)	0.46859%	-	-	-	4,381	17,609	21,990	
121	CHUGACH SD	(7,372)	0.02704%	-	-	-	253	1,138	1,391	
122	KETCHIKAN GATEWAY BOROUGH	(63,580)	0.23324%	-	-	-	2,181	2,333	4,514	
123	CITY OF SOLDOTNA	(56,988)	0.20905%	-	-	-	1,955	4,022	5,977	
124	IDITAROD AREA SD	(12,540)	0.04600%	-	-	-	430	1,545	1,975	
125	KUSPUK SD	(13,100)	0.04806%	-	-	-	449	3,652	4,101	
126	CITY AND BOROUGH OF JUNEAU	(523,217)	1.91936%	-	-	-	17,946	6,699	24,645	
128	CITY OF KODIAK	(149,451)	0.54824%	-	-	-	5,126	5,694	10,820	
129	CITY OF FAIRBANKS	(190,538)	0.69897%	-	-	-	6,535	3,491	10,027	
131	CITY OF WASILLA	(130,411)	0.47840%	-	-	-	4,473	-	4,473	
133	SITKA BOROUGH SD	(32,428)	0.11896%	-	-	-	1,112	5,219	6,331	
134	CITY OF PALMER	(66,911)	0.24545%	-	-	-	2,295	6,217	8,512	
135	CITY AND BOROUGH OF WRANGELL	(47,890)	0.17568%	-	-	-	1,643	787	2,430	
136	CITY OF BETHEL	(137,811)	0.50554%	-	-	-	4,727	1,304	6,031	
137	VALDEZ CITY SD	(26,933)	0.09880%	-	-	-	924	5,104	6,028	
138	HOONAH CITY SD	(4,444)	0.01630%	-	-	-	152	1,830	1,982	
139	CITY OF NOME	(71,965)	0.26399%	-	-	-	2,468	774	3,242	
140	CITY OF KOTZEBUE	(108,436)	0.39778%	-	-	-	3,719	3,712	7,431	
141	GALENA CITY SD	(46,207)	0.16951%	-	-	-	1,585	6,720	8,305	
143	CITY OF PETERSBURG	(71,292)	0.26153%	-	-	-	2,445	1,728	4,173	
144	BRISTOL BAY BOROUGH	(42,415)	0.15560%	-	-	-	1,455	-	1,455	
145	NORTH SLOPE BOROUGH	(1,029,124)	3.77522%	-	-	-	35,298	47,060	82,359	
146	WRANGELL PUBLIC SD	(12,548)	0.04603%	-	-	-	430	176	606	
148	CITY OF CORDOVA	(41,477)	0.15215%	-	-	-	1,423	6,342	7,765	
149	NOME CITY SD	(17,398)	0.06382%	-	-	-	597	4,320	4,917	
151	CITY OF KING COVE	(11,831)	0.04340%	-	-	-	406	837	1,242	
152	ALASKA HOUSING FINANCE CORPORATION	(164,290)	0.60268%	-	-	-	5,635	15,649	21,284	
153	LOWER YUKON SD	(82,550)	0.30283%	-	-	-	2,831	4,805	7,636	
154	NORTHWEST ARCTIC BOROUGH SD	(86,622)	0.31776%	-	-	-	2,971	14,886	17,857	
155	SOUTHEAST ISLAND SD	(12,705)	0.04661%	-	-	-	436	1,621	2,057	
156	PRIBILOF SD	(2,589)	0.00950%	-	-	-	89	331	420	
157	LOWER KUSKOKWIM SD	(180,564)	0.66238%	-	-	-	6,193	18,145	24,338	
158	KODIAK ISLAND BOROUGH SD	(91,327)	0.33502%	-	-	-	3,132	12,903	16,035	
159	YUKON FLATS SD	(10,141)	0.03720%	-	-	-	348	2,711	3,059	
160	YUKON / KOYUKUK SD	(27,977)	0.10263%	-	-	-	960	4,271	5,230	
161	NORTH SLOPE BOROUGH SD	(143,699)	0.52714%	-	-	-	4,929	21,827	26,756	
162	ALEUTIAN REGION SD	-	0.00000%	-	-	-	-	428	428	
163	CORDOVA COMMUNITY MEDICAL CENTER	(123,554)	0.45324%	-	-	-	4,238	26,855	31,093	
164	LAKE AND PENINSULA BOROUGH SD	(21,139)	0.07755%	-	-	-	725	4,401	5,127	
165	SITKA COMMUNITY HOSPITAL	-	0.00000%	-	-	-	-	96,494	96,494	
166	TANANA SD	(1,837)	0.00674%	-	-	-	63	880	943	
167	SOUTHEAST REGIONAL RESOURCE CENTER	(18,755)	0.06880%	-	-	-	643	1,594	2,238	
168	HYDABURG CITY SD	(8,806)	0.03230%	-	-	-	302	602	904	

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
 Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2020

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	
169	CITY OF TANANA	-	0.00000%	-	-	-	-	49	49
170	NORTH PACIFIC FISHERY MGMT COUNCIL	(14,881)	0.05459%	-	-	-	510	30	541
171	CITY OF BARROW	(14,029)	0.05146%	-	-	-	481	4,274	4,755
172	CITY OF SAINT PAUL	(28,430)	0.10429%	-	-	-	975	2,204	3,179
173	MUNICIPALITY OF ANCHORAGE	(3,127,235)	11.47188%	-	-	-	107,262	-	107,262
174	KODIAK ISLAND BOROUGH	(34,792)	0.12763%	-	-	-	1,193	4,056	5,249
175	NOME JOINT UTILITY SYSTEM	(4,561)	0.01673%	-	-	-	156	33	189
176	CITY OF SAND POINT	(27,891)	0.10232%	-	-	-	957	2,148	3,105
177	KETCHIKAN GATEWAY BOROUGH SD	(89,982)	0.33009%	-	-	-	3,086	10,041	13,128
178	CITY OF DILLINGHAM	(50,731)	0.18610%	-	-	-	1,740	4,622	6,362
179	CITY OF UNALASKA	(200,732)	0.73636%	-	-	-	6,885	2,038	8,923
180	KENAI PENINSULA BOROUGH	(323,429)	1.18646%	-	-	-	11,093	14,247	25,340
181	CITY OF KETCHIKAN	(141,144)	0.51777%	-	-	-	4,841	1,276	6,118
182	CITY OF SEWARD	(69,440)	0.25473%	-	-	-	2,382	477	2,859
183	CITY OF FORT YUKON	(6,798)	0.02494%	-	-	-	233	2,299	2,532
184	BRISTOL BAY BOROUGH SD	(6,475)	0.02375%	-	-	-	222	329	551
185	CORDOVA CITY SD	(12,728)	0.04669%	-	-	-	437	243	680
186	CITY OF CRAIG	(26,056)	0.09558%	-	-	-	894	2,314	3,208
187	PETERSBURG MEDICAL CENTER	(97,192)	0.35654%	-	-	-	3,334	9,737	13,070
189	HAINES BOROUGH	(44,084)	0.16172%	-	-	-	1,512	3,397	4,909
190	KENAI PENINSULA BOROUGH SD	(192,818)	0.70733%	-	-	-	6,614	29,974	36,587
191	CITY OF NORTH POLE	(68,588)	0.25161%	-	-	-	2,353	6,970	9,323
192	CITY OF GALENA	(11,771)	0.04318%	-	-	-	404	255	659
193	CITY OF NENANA	(5,869)	0.02153%	-	-	-	201	833	1,034
195	YUPIIT SD	(17,468)	0.06408%	-	-	-	599	1,906	2,505
196	NENANA CITY SD	(22,604)	0.08292%	-	-	-	775	3,412	4,187
198	CITY OF SAXMAN	(2,022)	0.00742%	-	-	-	69	765	835
199	CITY OF HOONAH	(52,338)	0.19199%	-	-	-	1,795	8,126	9,921
200	CITY OF PELICAN	(1,242)	0.00456%	-	-	-	43	497	540
202	CITY OF WHITTIER	(28,688)	0.10524%	-	-	-	984	212	1,196
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	(22,577)	0.08282%	-	-	-	774	7,008	7,782
204	CRAIG CITY SD	(12,994)	0.04767%	-	-	-	446	1,957	2,402
205	DILLINGHAM CITY SD	(16,322)	0.05987%	-	-	-	560	3,313	3,873
206	CITY OF THORNE BAY	(6,369)	0.02336%	-	-	-	218	1,081	1,299
208	CITY OF AKUTAN	(11,256)	0.04129%	-	-	-	386	4,579	4,965
209	UNALASKA CITY SD	(10,716)	0.03931%	-	-	-	368	897	1,264
211	KASHUNAMIUT SD	(14,266)	0.05233%	-	-	-	489	2,974	3,463
215	CITY OF HOMER	(99,207)	0.36393%	-	-	-	3,403	811	4,213
218	SPECIAL EDUCATION SERVICE AGENCY	(2,556)	0.00938%	-	-	-	88	1,277	1,365
219	BARTLETT REGIONAL HOSPITAL	(456,097)	1.67314%	-	-	-	15,644	53,201	68,845
220	NORTHWEST ARCTIC BOROUGH	(19,943)	0.07316%	-	-	-	684	9,491	10,175
221	SAINT MARY'S SD	(13,475)	0.04943%	-	-	-	462	781	1,243
223	BRISTOL BAY RHA	(10,712)	0.03930%	-	-	-	367	3,711	4,078
224	COPPER RIVER BASIN RHA	(5,913)	0.02169%	-	-	-	203	1,427	1,630
225	SKAGWAY CITY SD	(3,499)	0.01284%	-	-	-	120	427	547
227	CITY OF KLAWOOK	(9,894)	0.03629%	-	-	-	339	1,908	2,248
228	PETERSBURG CITY SD	(13,184)	0.04836%	-	-	-	452	1,745	2,197
230	ALEUTIANS EAST BOROUGH	(6,978)	0.02560%	-	-	-	239	781	1,021
235	CITY OF HUSLIA	(1,396)	0.00512%	-	-	-	48	664	712
237	CITY OF KALTAG	(274)	0.00101%	-	-	-	9	150	160
240	HAINES BOROUGH SD	(7,462)	0.02737%	-	-	-	256	1,803	2,059
242	CITY OF ELIM	-	0.00000%	-	-	-	-	-	-
243	CITY OF ATKA	(948)	0.00348%	-	-	-	33	836	868
244	ALEUTIANS EAST BOROUGH SD	(11,071)	0.04061%	-	-	-	380	1,468	1,847
246	DELTA/GREELY SD	(14,156)	0.05193%	-	-	-	486	2,269	2,755
247	LAKE AND PENINSULA BOROUGH	(6,411)	0.02352%	-	-	-	220	331	551
248	CITY AND BOROUGH OF YAKUTAT	(9,578)	0.03514%	-	-	-	329	2,373	2,702

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2020

		Deferred Outflows of Resources							
Employer Number	Employer Name	Net OPEB Liability	Employer Proportion	Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference	Total Deferred Outflows	
							Between Projected and Actual Investment Earnings		Changes in Proportion and Differences Between Employer Contributions
249	CITY OF UNALAKLEET	(384)	0.00141%	-	-	-	13	3,619	
251	KLAWOCK CITY SD	(6,286)	0.02306%	-	-	-	216	856	
254	CITY OF MEKORYUK	-	0.00000%	-	-	-	-	-	
255	ALASKA GATEWAY SD	(29,892)	0.10965%	-	-	-	1,025	4,126	
257	PELICAN CITY SD	(6)	0.00002%	-	-	-	0	281	
258	DENALI BOROUGH	(8,134)	0.02984%	-	-	-	279	621	
259	CITY OF ALLAKAKET	-	0.00000%	-	-	-	-	-	
260	CITY OF KACHEMAK	-	0.00000%	-	-	-	-	-	
262	COOK INLET HOUSING AUTHORITY	(131,792)	0.48346%	-	-	-	4,520	11,921	
263	INTERIOR RHA	(11,458)	0.04203%	-	-	-	393	2,107	
264	YAKUTAT SD	(2,983)	0.01094%	-	-	-	102	524	
265	KAKE CITY SD	(5,446)	0.01998%	-	-	-	187	694	
267	ALEUTIAN HOUSING AUTHORITY	(8,696)	0.03190%	-	-	-	298	2,714	
270	BERING STRAITS RHA	(11,716)	0.04298%	-	-	-	402	3,537	
271	CITY OF EGEKIK	(1,945)	0.00713%	-	-	-	67	258	
275	ILISAGVIK COLLEGE	(70,507)	0.25865%	-	-	-	2,418	18,689	
276	NORTH PACIFIC RIM HA	(9,845)	0.03611%	-	-	-	338	540	
278	SAXMAN SEAPORT	(1,704)	0.00625%	-	-	-	58	280	
279	TLINGIT-HAIDA RHA	(42,598)	0.15626%	-	-	-	1,461	6,014	
280	CITY OF TOKSOOK BAY	-	0.00000%	-	-	-	-	-	
281	BARANOF ISLAND HA	(7,084)	0.02599%	-	-	-	243	1,239	
282	CITY OF DELTA JUNCTION	(2,307)	0.00846%	-	-	-	79	2,225	
283	CITY OF ANDERSON	(275)	0.00101%	-	-	-	9	165	
284	INTER-ISLAND FERRY AUTHORITY	(12,755)	0.04679%	-	-	-	437	1,549	
286	CITY OF SELDOVIA	(1,651)	0.00606%	-	-	-	57	511	
288	NORTHWEST INUPIAT HOUSING AUTHORITY	(6,994)	0.02566%	-	-	-	240	1,165	
290	CITY OF UPPER KALSKAG	-	0.00000%	-	-	-	-	131	
291	CITY OF SHAKTOOLIK	(268)	0.00098%	-	-	-	9	262	
293	TAGIUGMILLU NUNAMIULLU HOUSING	(16,562)	0.06075%	-	-	-	568	1,459	
296	MUNICIPALITY OF SKAGWAY	(57,860)	0.21225%	-	-	-	1,985	4,695	
297	CITY OF NULATO	-	0.00000%	-	-	-	-	1,761	
298	CITY OF ANIAK	(3,292)	0.01208%	-	-	-	113	494	
299	ALASKA GASLINE DEVELOPMENT CORPORATION	(19,038)	0.06984%	-	-	-	653	17,219	
Total		(27,260,000)	100.00000%	-	-	-	935,000	2,182,120	

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

State of Alaska Public Employees' Retirement System DCR - Occupational
Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2020

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		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	
					Earnings					Contributions	Total
101	STATE OF ALASKA	(4,506,595)	(196,705)	-	-	(81,508)	(4,784,807)	886,659	42,212	928,871	
102	SOUTHWEST REGION SD	(9,195)	(401)	-	-	(2,837)	(12,433)	1,809	204	2,013	
103	ANNETTE ISLAND SD	(8,102)	(354)	-	-	(3,152)	(11,607)	1,594	(69)	1,526	
104	BERING STRAIT SD	(26,645)	(1,163)	-	-	(1,777)	(29,586)	5,242	1,343	6,585	
105	CHATHAM SD	(2,340)	(102)	-	-	(574)	(3,016)	460	64	525	
106	ALASKA MUNICIPAL LEAGUE	-	-	-	-	-	-	-	-	-	
107	CITY OF VALDEZ	(51,225)	(2,236)	-	-	(10,780)	(64,241)	10,078	(1,469)	8,610	
108	JUNEAU BOROUGH SD	(50,480)	(2,203)	-	-	(9,335)	(62,018)	9,932	613	10,545	
109	MATANUSKA-SUSITNA BOROUGH	(113,303)	(4,945)	-	-	(25,760)	(144,008)	22,292	(2,717)	19,575	
110	MATANUSKA-SUSITNA BOROUGH SD	(121,301)	(5,295)	-	-	(10,291)	(136,886)	23,866	3,977	27,842	
111	ANCHORAGE SD	(339,444)	(14,816)	-	-	(31,888)	(386,148)	66,785	11,936	78,720	
112	COPPER RIVER SD	(4,916)	(215)	-	-	(1,044)	(6,175)	967	27	994	
113	UNIVERSITY OF ALASKA	(281,430)	(12,284)	-	-	(108,358)	(402,071)	55,370	(18,069)	37,301	
115	CITY OF KENAI	(49,353)	(2,154)	-	-	(19,052)	(70,559)	9,710	(1,663)	8,047	
116	FAIRBANKS NORTH STAR BOROUGH	(90,006)	(3,929)	-	-	(15,691)	(109,625)	17,708	1,442	19,150	
117	FAIRBANKS NORTH STAR BOROUGH SD	(128,888)	(5,626)	-	-	(14,557)	(149,071)	25,358	2,699	28,058	
118	DENALI BOROUGH SD	(6,748)	(295)	-	-	(1,113)	(8,156)	1,328	294	1,622	
120	CITY AND BOROUGH OF SITKA	(42,859)	(1,871)	-	-	(3,092)	(47,822)	8,432	2,051	10,483	
121	CHUGACH SD	(2,474)	(108)	-	-	(327)	(2,908)	487	150	637	
122	KETCHIKAN GATEWAY BOROUGH	(21,333)	(931)	-	-	(726)	(22,990)	4,197	309	4,506	
123	CITY OF SOLDOTNA	(19,121)	(835)	-	-	(136)	(20,092)	3,762	633	4,395	
124	IDITAROD AREA SD	(4,207)	(184)	-	-	(1,783)	(6,174)	828	(112)	716	
125	KUSPUK SD	(4,395)	(192)	-	-	(1,896)	(6,483)	865	201	1,066	
126	CITY AND BOROUGH OF JUNEAU	(175,550)	(7,662)	-	-	(36,788)	(220,000)	34,539	(4,588)	29,951	
128	CITY OF KODIAK	(50,144)	(2,189)	-	-	(17,563)	(69,895)	9,866	(2,006)	7,860	
129	CITY OF FAIRBANKS	(63,930)	(2,790)	-	-	(40,618)	(107,338)	12,578	(5,835)	6,743	
131	CITY OF WASILLA	(43,756)	(1,910)	-	-	(10,531)	(56,196)	8,609	(1,695)	6,914	
133	SITKA BOROUGH SD	(10,880)	(475)	-	-	-	(11,355)	2,141	843	2,983	
134	CITY OF PALMER	(22,450)	(980)	-	-	(6,636)	(30,066)	4,417	(219)	4,198	
135	CITY AND BOROUGH OF WRANGELL	(16,068)	(701)	-	-	(8,272)	(25,042)	3,161	(1,099)	2,063	
136	CITY OF BETHEL	(46,238)	(2,018)	-	-	(17,691)	(65,948)	9,097	(2,480)	6,617	
137	VALDEZ CITY SD	(9,037)	(394)	-	-	(4,554)	(13,985)	1,778	129	1,907	
138	HOONAH CITY SD	(1,491)	(65)	-	-	(316)	(1,872)	293	284	578	
139	CITY OF NOME	(24,146)	(1,054)	-	-	(6,629)	(31,828)	4,751	(846)	3,905	
140	CITY OF KOTZEBUE	(36,383)	(1,588)	-	-	(11,790)	(49,761)	7,158	(1,261)	5,897	
141	GALENA CITY SD	(15,504)	(677)	-	-	(1,059)	(17,239)	3,050	876	3,926	
143	CITY OF PETERSBURG	(23,920)	(1,044)	-	-	(4,406)	(29,370)	4,706	(342)	4,364	
144	BRISTOL BAY BOROUGH	(14,231)	(621)	-	-	(4,149)	(19,002)	2,800	(628)	2,172	
145	NORTH SLOPE BOROUGH	(345,293)	(15,071)	-	-	(24,169)	(384,533)	67,935	3,914	71,850	
146	WRANGELL PUBLIC SD	(4,210)	(184)	-	-	(1,310)	(5,704)	828	(176)	652	
148	CITY OF CORDOVA	(13,916)	(607)	-	-	(257)	(14,781)	2,738	943	3,681	
149	NOME CITY SD	(5,837)	(255)	-	-	(1,441)	(7,533)	1,149	536	1,684	
151	CITY OF KING COVE	(3,970)	(173)	-	-	(361)	(4,504)	781	66	847	
152	ALASKA HOUSING FINANCE CORPORATION	(55,123)	(2,406)	-	-	(13,817)	(71,346)	10,845	275	11,120	
153	LOWER YUKON SD	(27,697)	(1,209)	-	-	(7,488)	(36,395)	5,449	(466)	4,983	
154	NORTHWEST ARCTIC BOROUGH SD	(29,064)	(1,269)	-	-	(1,200)	(31,533)	5,718	2,146	7,864	
155	SOUTHEAST ISLAND SD	(4,263)	(186)	-	-	(814)	(5,263)	839	102	941	
156	PRIBILOF SD	(869)	(38)	-	-	(344)	(1,251)	171	(0)	170	
157	LOWER KUSKOKWIM SD	(60,583)	(2,644)	-	-	(10,304)	(73,531)	11,919	1,176	13,096	
158	KODIAK ISLAND BOROUGH SD	(30,642)	(1,337)	-	-	(4,356)	(36,336)	6,029	1,392	7,421	
159	YUKON FLATS SD	(3,402)	(149)	-	-	(850)	(4,401)	669	293	963	
160	YUKON / KOYUKUK SD	(9,387)	(410)	-	-	(1,450)	(11,246)	1,847	395	2,242	
161	NORTH SLOPE BOROUGH SD	(48,214)	(2,104)	-	-	(8,678)	(58,996)	9,486	1,796	11,282	
162	ALEUTIAN REGION SD	-	-	-	-	-	-	-	84	84	
163	CORDOVA COMMUNITY MEDICAL CENTER	(41,455)	(1,809)	-	-	(72,301)	(115,566)	8,156	(6,143)	2,013	
164	LAKE AND PENINSULA BOROUGH SD	(7,093)	(310)	-	-	(1,714)	(9,116)	1,395	443	1,839	
165	SITKA COMMUNITY HOSPITAL	-	-	-	-	(2,680)	(2,680)	-	13,512	13,512	
166	TANANA SD	(616)	(27)	-	-	(464)	(1,107)	121	61	182	
167	SOUTHEAST REGIONAL RESOURCE CENTER	(6,293)	(275)	-	-	(225)	(6,792)	1,238	210	1,448	
168	HYDABURG CITY SD	(2,955)	(129)	-	-	(3,200)	(6,283)	581	(367)	214	

State of Alaska Public Employees' Retirement System DCR - Occupational
Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2020

		Deferred Inflows of Resources					OPEB Expense Recognized			
Employer Number	Employer Name	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	-	-	-	-	(35)	(35)	-	1	1
170	NORTH PACIFIC FISHERY MGMT COUNCIL	(4,993)	(218)	-	-	(1,025)	(6,236)	982	(165)	818
171	CITY OF BARROW	(4,707)	(205)	-	-	(2,478)	(7,391)	926	263	1,189
172	CITY OF SAINT PAUL	(9,539)	(416)	-	-	(4,716)	(14,671)	1,877	(302)	1,575
173	MUNICIPALITY OF ANCHORAGE	(1,049,253)	(45,798)	-	-	(322,917)	(1,417,968)	206,437	(52,210)	154,228
174	KODIAK ISLAND BOROUGH	(11,674)	(510)	-	-	(3,332)	(15,515)	2,297	43	2,340
175	NOME JOINT UTILITY SYSTEM	(1,530)	(67)	-	-	(1,279)	(2,876)	301	(217)	84
176	CITY OF SAND POINT	(9,358)	(408)	-	-	(4,069)	(13,835)	1,841	(316)	1,525
177	KETCHIKAN GATEWAY BOROUGH SD	(30,191)	(1,318)	-	-	(5,807)	(37,315)	5,940	636	6,576
178	CITY OF DILLINGHAM	(17,021)	(743)	-	-	(1,453)	(19,217)	3,349	476	3,825
179	CITY OF UNALASKA	(67,350)	(2,940)	-	-	(8,350)	(78,639)	13,251	(1,039)	12,212
180	KENAI PENINSULA BOROUGH	(108,517)	(4,737)	-	-	(29,290)	(142,543)	21,350	(2,502)	18,848
181	CITY OF KETCHIKAN	(47,357)	(2,067)	-	-	(14,782)	(64,206)	9,317	(1,912)	7,405
182	CITY OF SEWARD	(23,299)	(1,017)	-	-	(3,516)	(27,832)	4,584	(477)	4,107
183	CITY OF FORT YUKON	(2,281)	(100)	-	-	(2,130)	(4,510)	449	(75)	374
184	BRISTOL BAY BOROUGH SD	(2,172)	(95)	-	-	(1,308)	(3,575)	427	(175)	253
185	CORDOVA CITY SD	(4,270)	(186)	-	-	(708)	(5,165)	840	(85)	755
186	CITY OF CRAIG	(8,742)	(382)	-	-	(532)	(9,655)	1,720	284	2,004
187	PETERSBURG MEDICAL CENTER	(32,610)	(1,423)	-	-	(10,904)	(44,937)	6,416	(123)	6,293
189	HAINES BOROUGH	(14,791)	(646)	-	-	(3,233)	(18,669)	2,910	(78)	2,832
190	KENAI PENINSULA BOROUGH SD	(64,695)	(2,824)	-	-	(3,385)	(70,903)	12,728	4,037	16,766
191	CITY OF NORTH POLE	(23,013)	(1,004)	-	-	(13,740)	(37,758)	4,528	(1,146)	3,382
192	CITY OF GALENA	(3,950)	(172)	-	-	(936)	(5,058)	777	(121)	656
193	CITY OF NENANA	(1,969)	(86)	-	-	(3,349)	(5,404)	387	(341)	46
195	YUPIIT SD	(5,861)	(256)	-	-	(3,137)	(9,254)	1,153	(229)	924
196	NENANA CITY SD	(7,584)	(331)	-	-	(2,665)	(10,580)	1,492	118	1,611
198	CITY OF SAXMAN	(678)	(30)	-	-	(606)	(1,314)	133	55	189
199	CITY OF HOONAH	(17,560)	(766)	-	-	(11,641)	(29,968)	3,455	(511)	2,944
200	CITY OF PELICAN	(417)	(18)	-	-	(327)	(762)	82	25	107
202	CITY OF WHITTIER	(9,625)	(420)	-	-	(5,441)	(15,486)	1,894	(793)	1,100
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	(7,575)	(331)	-	-	-	(7,906)	1,490	1,088	2,578
204	CRAIG CITY SD	(4,360)	(190)	-	-	(326)	(4,876)	858	253	1,111
205	DILLINGHAM CITY SD	(5,476)	(239)	-	-	(2,163)	(7,878)	1,077	245	1,323
206	CITY OF THORNE BAY	(2,137)	(93)	-	-	(258)	(2,489)	420	125	546
208	CITY OF AKUTAN	(3,777)	(165)	-	-	(3,465)	(7,406)	743	78	821
209	UNALASKA CITY SD	(3,595)	(157)	-	-	(493)	(4,246)	707	36	743
211	KASHUNAMIUT SD	(4,786)	(209)	-	-	(1,212)	(6,207)	942	338	1,280
215	CITY OF HOMER	(33,286)	(1,453)	-	-	(6,729)	(41,468)	6,549	(830)	5,719
218	SPECIAL EDUCATION SERVICE AGENCY	(858)	(37)	-	-	(28)	(923)	169	193	362
219	BARTLETT REGIONAL HOSPITAL	(153,030)	(6,679)	-	-	(40,379)	(200,089)	30,108	1,732	31,840
220	NORTHWEST ARCTIC BOROUGH	(6,691)	(292)	-	-	(2,629)	(9,613)	1,317	1,117	2,433
221	SAINT MARY'S SD	(4,521)	(197)	-	-	(2,278)	(6,996)	890	(203)	687
223	BRISTOL BAY RHA	(3,594)	(157)	-	-	-	(3,751)	707	583	1,290
224	COPPER RIVER BASIN RHA	(1,984)	(87)	-	-	(10)	(2,080)	390	235	625
225	SKAGWAY CITY SD	(1,174)	(51)	-	-	(948)	(2,173)	231	(76)	155
227	CITY OF KLAWOCK	(3,319)	(145)	-	-	(642)	(4,106)	653	194	847
228	PETERSBURG CITY SD	(4,423)	(193)	-	-	(675)	(5,291)	870	162	1,032
230	ALEUTIANS EAST BOROUGH	(2,341)	(102)	-	-	(454)	(2,898)	461	38	498
235	CITY OF HUSLIA	(468)	(20)	-	-	(603)	(1,092)	92	9	101
237	CITY OF KALTAG	(92)	(4)	-	-	(102)	(198)	18	9	28
240	HAINES BOROUGH SD	(2,504)	(109)	-	-	-	(2,613)	493	297	790
242	CITY OF ELIM	-	-	-	-	-	-	-	-	-
243	CITY OF ATKKA	(318)	(14)	-	-	-	(332)	63	152	214
244	ALEUTIANS EAST BOROUGH SD	(3,714)	(162)	-	-	(623)	(4,500)	731	178	909
246	DELTA/GREELY SD	(4,750)	(207)	-	-	(597)	(5,554)	934	293	1,228
247	LAKE AND PENINSULA BOROUGH	(2,151)	(94)	-	-	(347)	(2,592)	423	14	437
248	CITY AND BOROUGH OF YAKUTAT	(3,214)	(140)	-	-	(1,269)	(4,623)	632	139	771

State of Alaska Public Employees' Retirement System DCR - Occupational
Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2020

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	(129)	(6)	-	-	(457)	(592)	25	464	489
251	KLAWOCK CITY SD	(2,109)	(92)	-	-	(549)	(2,750)	415	31	446
254	CITY OF MEKORYUK	-	-	-	-	-	-	-	-	-
255	ALASKA GATEWAY SD	(10,029)	(438)	-	-	(2,611)	(13,078)	1,973	22	1,996
257	PELICAN CITY SD	(2)	(0)	-	-	(121)	(123)	0	23	23
258	DENALI BOROUGH	(2,729)	(119)	-	-	(295)	(3,144)	537	8	545
259	CITY OF ALLAKAKET	-	-	-	-	-	-	-	-	-
260	CITY OF KACHEMAK	-	-	-	-	-	-	-	-	-
262	COOK INLET HOUSING AUTHORITY	(44,219)	(1,930)	-	-	(9,727)	(55,877)	8,700	(205)	8,495
263	INTERIOR RHA	(3,844)	(168)	-	-	(717)	(4,729)	756	141	897
264	YAKUTAT SD	(1,001)	(44)	-	-	(541)	(1,585)	197	(15)	182
265	KAKE CITY SD	(1,827)	(80)	-	-	(263)	(2,170)	359	29	388
267	ALEUTIAN HOUSING AUTHORITY	(2,918)	(127)	-	-	-	(3,045)	574	379	953
270	BERING STRAITS RHA	(3,931)	(172)	-	-	(755)	(4,858)	773	420	1,193
271	CITY OF EGEKIK	(652)	(28)	-	-	(798)	(1,479)	128	(102)	26
275	ILISAGVIK COLLEGE	(23,657)	(1,033)	-	-	(2,233)	(26,923)	4,654	2,129	6,783
276	NORTH PACIFIC RIM HA	(3,303)	(144)	-	-	(725)	(4,172)	650	(73)	577
278	SAXMAN SEAPORT	(572)	(25)	-	-	(422)	(1,019)	112	(36)	76
279	TLINGIT-HAIDA RHA	(14,292)	(624)	-	-	(4,582)	(19,498)	2,812	110	2,922
280	CITY OF TOKSOOK BAY	-	-	-	-	-	-	-	-	-
281	BARANOF ISLAND HA	(2,377)	(104)	-	-	(289)	(2,770)	468	112	580
282	CITY OF DELTA JUNCTION	(774)	(34)	-	-	-	(808)	152	355	507
283	CITY OF ANDERSON	(92)	(4)	-	-	(9)	(105)	18	25	43
284	INTER-ISLAND FERRY AUTHORITY	(4,280)	(187)	-	-	(573)	(5,039)	842	90	932
286	CITY OF SELDOVIA	(554)	(24)	-	-	(245)	(823)	109	25	134
288	NORTHWEST INUPIAT HOUSING AUTHORITY	(2,347)	(102)	-	-	(514)	(2,963)	462	52	514
290	CITY OF UPPER KALSKAG	-	-	-	-	(14)	(14)	-	16	16
291	CITY OF SHAKTOOLIK	(90)	(4)	-	-	-	(94)	18	38	55
293	TAGIUGMILLU NUNAMIULLU HOUSING	(5,557)	(243)	-	-	(2,617)	(8,417)	1,093	(232)	861
296	MUNICIPALITY OF SKAGWAY	(19,413)	(847)	-	-	(4,223)	(24,484)	3,819	(249)	3,570
297	CITY OF NULATO	-	-	-	-	(117)	(117)	-	238	238
298	CITY OF ANIAK	(1,105)	(48)	-	-	(681)	(1,834)	217	(62)	155
299	ALASKA GASLINE DEVELOPMENT CORPORATION	(6,387)	(279)	-	-	(5,621)	(12,287)	1,257	1,369	2,626
Total		(9,146,304)	(399,220)	-	-	(1,247,120)	(10,792,643)	1,799,508	(0)	1,799,508

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

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
Schedule D - Employers' Allocation of Recognition of Deferred Outflows/Inflows as of 6/30/2020

Employer Number	Employer Name	FY2021	FY2022	FY2023	FY2024	FY2025	Thereafter
101	STATE OF ALASKA	(655,233)	(546,046)	(543,779)	(580,339)	(696,524)	(989,601)
102	SOUTHWEST REGION SD	(1,219)	(996)	(992)	(1,066)	(1,303)	(1,738)
103	ANNETTE ISLAND SD	(1,322)	(1,126)	(1,122)	(1,188)	(1,397)	(1,803)
104	BERING STRAIT SD	(2,781)	(2,135)	(2,122)	(2,338)	(3,025)	(4,171)
105	CHATHAM SD	(298)	(241)	(240)	(259)	(319)	(349)
106	ALASKA MUNICIPAL LEAGUE	-	-	-	-	-	-
107	CITY OF VALDEZ	(9,396)	(8,155)	(8,129)	(8,545)	(9,866)	(12,546)
108	JUNEAU BOROUGH SD	(7,199)	(5,976)	(5,950)	(6,360)	(7,661)	(10,195)
109	MATANUSKA-SUSITNA BOROUGH	(20,252)	(17,507)	(17,450)	(18,369)	(21,290)	(30,743)
110	MATANUSKA-SUSITNA BOROUGH SD	(14,796)	(11,857)	(11,796)	(12,780)	(15,907)	(20,131)
111	ANCHORAGE SD	(40,597)	(32,373)	(32,202)	(34,956)	(43,707)	(57,278)
112	COPPER RIVER SD	(734)	(615)	(613)	(653)	(779)	(955)
113	UNIVERSITY OF ALASKA	(61,624)	(54,805)	(54,663)	(56,947)	(64,202)	(72,923)
115	CITY OF KENAI	(9,301)	(8,105)	(8,081)	(8,481)	(9,753)	(12,797)
116	FAIRBANKS NORTH STAR BOROUGH	(12,488)	(10,307)	(10,262)	(10,992)	(13,312)	(15,979)
117	FAIRBANKS NORTH STAR BOROUGH SD	(17,248)	(14,125)	(14,060)	(15,106)	(18,429)	(23,838)
118	DENALI BOROUGH SD	(750)	(587)	(583)	(638)	(812)	(1,036)
120	CITY AND BOROUGH OF SITKA	(4,582)	(3,544)	(3,522)	(3,870)	(4,975)	(5,339)
121	CHUGACH SD	(233)	(173)	(172)	(192)	(256)	(493)
122	KETCHIKAN GATEWAY BOROUGH	(2,992)	(2,476)	(2,465)	(2,638)	(3,188)	(4,716)
123	CITY OF SOLDOTNA	(2,327)	(1,863)	(1,854)	(2,009)	(2,502)	(3,561)
124	IDITAROD AREA SD	(763)	(661)	(659)	(693)	(802)	(620)
125	KUSPUK SD	(479)	(372)	(370)	(406)	(519)	(235)
126	CITY AND BOROUGH OF JUNEAU	(31,756)	(27,503)	(27,414)	(28,839)	(33,364)	(46,479)
128	CITY OF KODIAK	(9,766)	(8,551)	(8,526)	(8,933)	(10,225)	(13,074)
129	CITY OF FAIRBANKS	(15,729)	(14,180)	(14,148)	(14,667)	(16,315)	(22,273)
131	CITY OF WASILLA	(8,467)	(7,406)	(7,384)	(7,739)	(8,867)	(11,859)
133	SITKA BOROUGH SD	(841)	(578)	(572)	(660)	(941)	(1,432)
134	CITY OF PALMER	(3,694)	(3,150)	(3,138)	(3,321)	(3,899)	(4,352)
135	CITY AND BOROUGH OF WRANGELL	(3,586)	(3,196)	(3,188)	(3,318)	(3,733)	(5,591)
136	CITY OF BETHEL	(9,636)	(8,516)	(8,492)	(8,868)	(10,060)	(14,345)
137	VALDEZ CITY SD	(1,270)	(1,051)	(1,046)	(1,120)	(1,353)	(2,117)
138	HOONAH CITY SD	54	90	91	78	40	(242)
139	CITY OF NOME	(4,583)	(3,998)	(3,986)	(4,182)	(4,804)	(7,034)
140	CITY OF KOTZEBUE	(6,892)	(6,010)	(5,992)	(6,287)	(7,225)	(9,925)
141	GALENA CITY SD	(1,523)	(1,148)	(1,140)	(1,266)	(1,665)	(2,192)
143	CITY OF PETERSBURG	(4,044)	(3,464)	(3,452)	(3,646)	(4,263)	(6,328)
144	BRISTOL BAY BOROUGH	(2,830)	(2,486)	(2,478)	(2,594)	(2,961)	(4,198)
145	NORTH SLOPE BOROUGH	(49,524)	(41,158)	(40,984)	(43,785)	(52,687)	(74,037)
146	WRANGELL PUBLIC SD	(828)	(726)	(724)	(758)	(867)	(1,196)
148	CITY OF CORDOVA	(1,211)	(874)	(867)	(980)	(1,338)	(1,746)
149	NOME CITY SD	(368)	(226)	(223)	(271)	(421)	(1,106)
151	CITY OF KING COVE	(548)	(452)	(450)	(482)	(584)	(745)
152	ALASKA HOUSING FINANCE CORPORATION	(8,256)	(6,921)	(6,893)	(7,340)	(8,761)	(11,891)
153	LOWER YUKON SD	(4,753)	(4,082)	(4,068)	(4,292)	(5,006)	(6,558)
154	NORTHWEST ARCTIC BOROUGH SD	(2,352)	(1,648)	(1,633)	(1,869)	(2,618)	(3,555)
155	SOUTHEAST ISLAND SD	(558)	(454)	(452)	(487)	(597)	(658)
156	PRIBILOF SD	(135)	(114)	(113)	(120)	(143)	(206)
157	LOWER KUSKOKWIM SD	(8,200)	(6,732)	(6,702)	(7,193)	(8,755)	(11,612)
158	KODIAK ISLAND BOROUGH SD	(3,350)	(2,608)	(2,592)	(2,841)	(3,631)	(5,278)
159	YUKON FLATS SD	(233)	(151)	(149)	(177)	(264)	(368)
160	YUKON / KOYUKUK SD	(1,057)	(830)	(825)	(901)	(1,143)	(1,258)
161	NORTH SLOPE BOROUGH SD	(5,666)	(4,498)	(4,474)	(4,865)	(6,108)	(6,630)
162	ALEUTIAN REGION SD	84	84	84	84	84	8
163	CORDOVA COMMUNITY MEDICAL CENTER	(12,558)	(11,554)	(11,533)	(11,870)	(12,938)	(24,019)
164	LAKE AND PENINSULA BOROUGH SD	(654)	(482)	(479)	(536)	(719)	(1,118)
165	SITKA COMMUNITY HOSPITAL	13,512	13,512	13,512	13,512	13,512	26,254
166	TANANA SD	(34)	(19)	(19)	(24)	(40)	(27)
167	SOUTHEAST REGIONAL RESOURCE CENTER	(764)	(612)	(609)	(660)	(822)	(1,089)
168	HYDABURG CITY SD	(824)	(753)	(751)	(775)	(852)	(1,423)

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
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Employer Number	Employer Name	FY2021	FY2022	FY2023	FY2024	FY2025	Thereafter
169	CITY OF TANANA	1	1	1	1	1	8
170	NORTH PACIFIC FISHERY MGMT COUNCIL	(937)	(816)	(814)	(854)	(983)	(1,291)
171	CITY OF BARROW	(465)	(351)	(349)	(387)	(508)	(576)
172	CITY OF SAINT PAUL	(1,778)	(1,547)	(1,542)	(1,620)	(1,866)	(3,138)
173	MUNICIPALITY OF ANCHORAGE	(214,593)	(189,172)	(188,644)	(197,156)	(224,207)	(296,934)
174	KODIAK ISLAND BOROUGH	(1,764)	(1,481)	(1,475)	(1,570)	(1,871)	(2,106)
175	NOME JOINT UTILITY SYSTEM	(454)	(416)	(416)	(428)	(468)	(505)
176	CITY OF SAND POINT	(1,764)	(1,537)	(1,533)	(1,609)	(1,850)	(2,438)
177	KETCHIKAN GATEWAY BOROUGH SD	(4,036)	(3,305)	(3,290)	(3,535)	(4,313)	(5,708)
178	CITY OF DILLINGHAM	(2,159)	(1,746)	(1,738)	(1,876)	(2,315)	(3,023)
179	CITY OF UNALASKA	(11,462)	(9,830)	(9,796)	(10,343)	(12,079)	(16,207)
180	KENAI PENINSULA BOROUGH	(19,297)	(16,667)	(16,613)	(17,493)	(20,291)	(26,842)
181	CITY OF KETCHIKAN	(9,241)	(8,094)	(8,070)	(8,454)	(9,675)	(14,555)
182	CITY OF SEWARD	(4,083)	(3,519)	(3,507)	(3,696)	(4,297)	(5,872)
183	CITY OF FORT YUKON	(428)	(372)	(371)	(390)	(449)	31
184	BRISTOL BAY BOROUGH SD	(511)	(458)	(457)	(475)	(531)	(592)
185	CORDOVA CITY SD	(746)	(642)	(640)	(675)	(785)	(996)
186	CITY OF CRAIG	(1,069)	(857)	(852)	(923)	(1,149)	(1,598)
187	PETERSBURG MEDICAL CENTER	(5,170)	(4,380)	(4,364)	(4,628)	(5,469)	(7,856)
189	HAINES BOROUGH	(2,367)	(2,009)	(2,001)	(2,121)	(2,503)	(2,759)
190	KENAI PENINSULA BOROUGH SD	(5,975)	(4,408)	(4,375)	(4,900)	(6,568)	(8,091)
191	CITY OF NORTH POLE	(4,707)	(4,150)	(4,138)	(4,325)	(4,918)	(6,197)
192	CITY OF GALENA	(732)	(637)	(635)	(667)	(769)	(961)
193	CITY OF NENANA	(646)	(598)	(597)	(613)	(664)	(1,250)
195	YUPIIT SD	(1,136)	(994)	(991)	(1,039)	(1,190)	(1,398)
196	NENANA CITY SD	(1,055)	(872)	(868)	(929)	(1,125)	(1,545)
198	CITY OF SAXMAN	(50)	(34)	(33)	(39)	(56)	(268)
199	CITY OF HOONAH	(3,229)	(2,803)	(2,794)	(2,937)	(3,390)	(4,895)
200	CITY OF PELICAN	(40)	(29)	(29)	(33)	(43)	(48)
202	CITY OF WHITTIER	(2,283)	(2,050)	(2,045)	(2,123)	(2,371)	(3,418)
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	(85)	99	103	41	(154)	(128)
204	CRAIG CITY SD	(421)	(316)	(314)	(349)	(461)	(613)
205	DILLINGHAM CITY SD	(602)	(470)	(467)	(511)	(653)	(1,302)
206	CITY OF THORNE BAY	(206)	(154)	(153)	(170)	(225)	(282)
208	CITY OF AKUTAN	(507)	(415)	(413)	(444)	(541)	(121)
209	UNALASKA CITY SD	(520)	(433)	(431)	(461)	(553)	(582)
211	KASHUNAMIUT SD	(402)	(286)	(284)	(323)	(446)	(1,002)
215	CITY OF HOMER	(5,981)	(5,175)	(5,158)	(5,428)	(6,286)	(9,225)
218	SPECIAL EDUCATION SERVICE AGENCY	60	81	81	74	52	92
219	BARTLETT REGIONAL HOSPITAL	(21,951)	(18,244)	(18,167)	(19,408)	(23,354)	(30,119)
220	NORTHWEST ARCTIC BOROUGH	81	244	247	193	20	(222)
221	SAINT MARY'S SD	(903)	(793)	(791)	(827)	(944)	(1,495)
223	BRISTOL BAY RHA	26	113	115	86	(7)	(7)
224	COPPER RIVER BASIN RHA	(72)	(24)	(23)	(39)	(90)	(201)
225	SKAGWAY CITY SD	(257)	(229)	(228)	(238)	(268)	(406)
227	CITY OF KLAWOCK	(320)	(240)	(238)	(265)	(351)	(445)
228	PETERSBURG CITY SD	(523)	(416)	(413)	(449)	(563)	(730)
230	ALEUTIANS EAST BOROUGH	(325)	(268)	(267)	(286)	(346)	(386)
235	CITY OF HUSLIA	(64)	(52)	(52)	(56)	(68)	(87)
237	CITY OF KALTAG	(5)	(3)	(3)	(3)	(6)	(20)
240	HAINES BOROUGH SD	(90)	(29)	(28)	(48)	(113)	(245)
242	CITY OF ELIM	-	-	-	-	-	-
243	CITY OF ATKA	102	110	110	108	100	6
244	ALEUTIANS EAST BOROUGH SD	(396)	(306)	(305)	(335)	(431)	(879)
246	DELTA/GREELY SD	(442)	(326)	(324)	(363)	(485)	(859)
247	LAKE AND PENINSULA BOROUGH	(319)	(267)	(266)	(283)	(339)	(566)
248	CITY AND BOROUGH OF YAKUTAT	(358)	(280)	(279)	(305)	(388)	(311)

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
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Employer Number	Employer Name	FY2021	FY2022	FY2023	FY2024	FY2025	Thereafter
249	CITY OF UNALAKLEET	444	447	447	446	443	800
251	KLAWOCK CITY SD	(296)	(245)	(244)	(261)	(315)	(534)
254	CITY OF MEKORYUK	-	-	-	-	-	-
255	ALASKA GATEWAY SD	(1,530)	(1,287)	(1,282)	(1,363)	(1,622)	(1,869)
257	PELICAN CITY SD	23	23	23	23	23	44
258	DENALI BOROUGH	(415)	(349)	(347)	(369)	(440)	(603)
259	CITY OF ALLAKAKET	-	-	-	-	-	-
260	CITY OF KACHEMAK	-	-	-	-	-	-
262	COOK INLET HOUSING AUTHORITY	(7,048)	(5,977)	(5,955)	(6,313)	(7,453)	(11,208)
263	INTERIOR RHA	(454)	(361)	(359)	(390)	(490)	(567)
264	YAKUTAT SD	(170)	(146)	(145)	(153)	(179)	(268)
265	KAKE CITY SD	(254)	(210)	(209)	(224)	(271)	(310)
267	ALEUTIAN HOUSING AUTHORITY	(73)	(2)	(1)	(24)	(99)	(133)
270	BERING STRAITS RHA	(188)	(93)	(91)	(123)	(224)	(601)
271	CITY OF EGEGIK	(203)	(187)	(187)	(192)	(209)	(242)
275	ILISAGVIK COLLEGE	(1,532)	(959)	(947)	(1,139)	(1,749)	(1,906)
276	NORTH PACIFIC RIM HA	(584)	(504)	(503)	(529)	(615)	(897)
278	SAXMAN SEAPORT	(125)	(111)	(111)	(115)	(130)	(147)
279	TLINGIT-HAIDA RHA	(2,102)	(1,756)	(1,749)	(1,865)	(2,233)	(3,780)
280	CITY OF TOKSOOK BAY	-	-	-	-	-	-
281	BARANOF ISLAND HA	(255)	(198)	(197)	(216)	(277)	(388)
282	CITY OF DELTA JUNCTION	235	254	254	248	228	198
283	CITY OF ANDERSON	10	13	13	12	10	2
284	INTER-ISLAND FERRY AUTHORITY	(572)	(469)	(466)	(501)	(611)	(871)
286	CITY OF SELDOVIA	(61)	(48)	(47)	(52)	(66)	(38)
288	NORTHWEST INUPIAT HOUSING AUTHORITY	(311)	(254)	(253)	(272)	(332)	(376)
290	CITY OF UPPER KALSKAG	16	16	16	16	16	36
291	CITY OF SHAKTOOLIK	24	26	26	25	23	44
293	TAGIUGMIULLU NUNAMIULLU HOUSING	(1,092)	(958)	(955)	(1,000)	(1,143)	(1,809)
296	MUNICIPALITY OF SKAGWAY	(3,254)	(2,783)	(2,773)	(2,931)	(3,431)	(4,616)
297	CITY OF NULATO	238	238	238	238	238	455
298	CITY OF ANIAK	(233)	(206)	(206)	(215)	(243)	(237)
299	ALASKA GASLINE DEVELOPMENT CORPORATION	381	536	539	487	322	2,667
Total		(1,415,492)	(1,193,892)	(1,189,292)	(1,263,492)	(1,499,292)	(2,049,061)

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
Schedule E - Contribution History

Employer Number	Employer Name	FY2020	FY2019	FY2018	FY2017	FY2016
101	STATE OF ALASKA	2,160,708	2,029,112	1,102,948	1,108,815	1,654,395
102	SOUTHWEST REGION SD	4,408	3,935	2,494	2,178	2,516
103	ANNETTE ISLAND SD	3,885	3,294	1,965	1,787	1,895
104	BERING STRAIT SD	12,775	11,774	6,555	7,188	8,500
105	CHATHAM SD	1,122	1,115	643	587	646
106	ALASKA MUNICIPAL LEAGUE	-	-	-	-	-
107	CITY OF VALDEZ	24,560	23,555	11,809	11,166	15,570
108	JUNEAU BOROUGH SD	24,203	21,655	12,027	11,545	13,271
109	MATANUSKA-SUSITNA BOROUGH	54,323	44,786	23,305	22,861	29,406
110	MATANUSKA-SUSITNA BOROUGH SD	58,158	54,296	30,494	30,915	35,261
111	ANCHORAGE SD	162,748	149,560	86,100	86,741	100,104
112	COPPER RIVER SD	2,357	2,294	1,193	1,040	1,214
113	UNIVERSITY OF ALASKA	134,933	125,182	58,084	46,774	43,132
115	CITY OF KENAI	23,663	23,345	12,230	12,472	21,284
116	FAIRBANKS NORTH STAR BOROUGH	43,154	42,310	22,301	20,474	23,616
117	FAIRBANKS NORTH STAR BOROUGH SD	61,796	58,182	31,321	29,882	35,148
118	DENALI BOROUGH SD	3,235	3,177	1,856	1,668	2,026
120	CITY AND BOROUGH OF SITKA	20,549	23,587	13,377	13,557	22,547
121	CHUGACH SD	1,186	1,010	567	601	839
122	KETCHIKAN GATEWAY BOROUGH	10,228	9,624	4,911	4,905	7,324
123	CITY OF SOLDOTNA	9,168	9,107	5,210	5,332	8,817
124	IDITAROD AREA SD	2,017	2,153	914	1,040	839
125	KUSPUK SD	2,107	2,313	1,463	1,404	1,285
126	CITY AND BOROUGH OF JUNEAU	84,168	73,525	39,226	41,478	58,740
128	CITY OF KODIAK	24,042	23,748	12,246	12,082	19,246
129	CITY OF FAIRBANKS	30,651	27,795	12,477	11,260	21,014
131	CITY OF WASILLA	20,979	19,310	9,932	9,145	13,398
133	SITKA BOROUGH SD	5,217	5,095	2,937	2,974	3,839
134	CITY OF PALMER	10,764	11,201	5,657	5,912	7,719
135	CITY AND BOROUGH OF WRANGELL	7,704	6,118	2,472	2,131	3,461
136	CITY OF BETHEL	22,169	18,895	8,353	8,810	13,638
137	VALDEZ CITY SD	4,333	3,044	2,090	2,305	3,573
138	HOONAH CITY SD	715	574	315	449	803
139	CITY OF NOME	11,577	9,836	5,344	5,144	8,346
140	CITY OF KOTZEBUE	17,444	16,136	8,553	9,641	16,268
141	GALENA CITY SD	7,433	7,190	4,227	4,128	4,985
143	CITY OF PETERSBURG	11,469	9,834	5,480	5,033	8,046
144	BRISTOL BAY BOROUGH	6,823	5,587	2,862	2,810	3,791
145	NORTH SLOPE BOROUGH	165,552	149,807	86,723	86,892	118,690
146	WRANGELL PUBLIC SD	2,019	1,634	756	739	813
148	CITY OF CORDOVA	6,672	6,664	4,108	4,817	7,082
149	NOME CITY SD	2,799	2,189	1,381	1,594	2,276
151	CITY OF KING COVE	1,903	1,911	1,233	1,053	1,413
152	ALASKA HOUSING FINANCE CORPORATION	26,429	22,705	12,874	12,440	14,040
153	LOWER YUKON SD	13,280	11,555	5,983	5,605	6,177
154	NORTHWEST ARCTIC BOROUGH SD	13,935	13,330	7,834	8,495	10,161
155	SOUTHEAST ISLAND SD	2,044	2,196	1,083	946	1,140
156	PRIBILOF SD	417	335	137	205	227
157	LOWER KUSKOKWIM SD	29,047	26,870	15,130	13,791	16,371
158	KODIAK ISLAND BOROUGH SD	14,692	12,901	7,280	8,191	9,659
159	YUKON FLATS SD	1,631	1,644	1,111	945	1,213
160	YUKON / KOYUKUK SD	4,501	4,508	2,568	2,491	2,798
161	NORTH SLOPE BOROUGH SD	23,116	23,416	13,127	12,442	13,998
162	ALEUTIAN REGION SD	-	-	-	-	125
163	CORDOVA COMMUNITY MEDICAL CENTER	19,876	(2)	1,687	5,196	4,103
164	LAKE AND PENINSULA BOROUGH SD	3,401	2,833	1,800	2,094	2,428
165	SITKA COMMUNITY HOSPITAL	1,628	19,372	13,299	13,785	16,276
166	TANANA SD	295	428	217	123	211
167	SOUTHEAST REGIONAL RESOURCE CENTER	3,017	2,859	1,495	1,538	1,838
168	HYDABURG CITY SD	1,417	496	328	327	306

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Employer Number	Employer Name	FY2020	FY2019	FY2018	FY2017	FY2016
169	CITY OF TANANA	-	14	-	-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL	2,394	2,238	962	801	981
171	CITY OF BARROW	2,257	2,294	1,664	1,199	1,441
172	CITY OF SAINT PAUL	4,573	3,907	1,816	1,404	3,204
173	MUNICIPALITY OF ANCHORAGE	503,069	466,376	242,773	230,906	348,121
174	KODIAK ISLAND BOROUGH	5,597	5,521	3,283	2,870	3,134
175	NOME JOINT UTILITY SYSTEM	734	557	253	230	75
176	CITY OF SAND POINT	4,487	4,557	1,816	1,724	3,791
177	KETCHIKAN GATEWAY BOROUGH SD	14,475	13,043	7,584	7,203	8,283
178	CITY OF DILLINGHAM	8,161	8,340	4,475	4,916	8,007
179	CITY OF UNALASKA	32,291	30,341	15,684	15,979	23,437
180	KENAI PENINSULA BOROUGH	52,029	50,697	25,599	26,254	40,804
181	CITY OF KETCHIKAN	22,705	18,237	10,035	9,310	15,014
182	CITY OF SEWARD	11,171	10,113	5,427	5,348	8,045
183	CITY OF FORT YUKON	1,094	1,684	867	569	321
184	BRISTOL BAY BOROUGH SD	1,042	940	476	334	269
185	CORDOVA CITY SD	2,048	1,837	858	860	935
186	CITY OF CRAIG	4,192	4,282	2,406	2,512	4,235
187	PETERSBURG MEDICAL CENTER	15,635	12,639	7,350	6,992	7,996
189	HAINES BOROUGH	7,092	7,432	3,991	4,100	4,809
190	KENAI PENINSULA BOROUGH SD	31,018	30,678	17,501	18,004	21,357
191	CITY OF NORTH POLE	11,034	11,605	5,551	5,599	11,108
192	CITY OF GALENA	1,894	1,657	760	838	999
193	CITY OF NENANA	944	37	374	132	305
195	YUPIIT SD	2,810	2,227	1,234	1,352	1,152
196	NENANA CITY SD	3,636	3,115	1,986	1,772	2,026
198	CITY OF SAXMAN	325	128	89	119	276
199	CITY OF HOONAH	8,419	8,358	7,119	7,416	9,377
200	CITY OF PELICAN	200	144	113	159	144
202	CITY OF WHITTIER	4,615	3,404	1,606	1,552	1,844
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	3,632	4,203	2,383	2,550	3,315
204	CRAIG CITY SD	2,090	1,941	1,173	1,226	1,427
205	DILLINGHAM CITY SD	2,626	2,276	1,342	1,028	1,361
206	CITY OF THORNE BAY	1,025	950	569	626	703
208	CITY OF AKUTAN	1,811	1,642	885	1,807	1,054
209	UNALASKA CITY SD	1,724	1,760	835	853	912
211	KASHUNAMIUT SD	2,295	1,803	1,185	1,183	1,702
215	CITY OF HOMER	15,959	13,559	7,583	7,025	10,577
218	SPECIAL EDUCATION SERVICE AGENCY	411	497	291	393	479
219	BARTLETT REGIONAL HOSPITAL	73,371	64,928	38,331	36,033	39,918
220	NORTHWEST ARCTIC BOROUGH	3,208	3,653	2,555	2,234	3,446
221	SAINT MARY'S SD	2,168	1,518	587	751	910
223	BRISTOL BAY RHA	1,723	1,898	1,090	1,346	1,696
224	COPPER RIVER BASIN RHA	951	883	533	640	831
225	SKAGWAY CITY SD	563	402	253	147	185
227	CITY OF KLAWOCK	1,592	1,757	919	1,145	2,078
228	PETERSBURG CITY SD	2,121	2,015	1,176	1,091	1,296
230	ALEUTIANS EAST BOROUGH	1,123	1,075	598	584	617
235	CITY OF HUSLIA	225	205	201	91	114
237	CITY OF KALTAG	44	48	31	11	34
240	HAINES BOROUGH SD	1,200	1,237	677	731	1,032
242	CITY OF ELIM	-	-	-	-	-
243	CITY OF ATKA	153	167	81	119	301
244	ALEUTIANS EAST BOROUGH SD	1,781	1,537	773	738	1,191
246	DELTA/GREELY SD	2,277	1,948	1,177	1,235	1,611
247	LAKE AND PENINSULA BOROUGH	1,031	881	378	390	566
248	CITY AND BOROUGH OF YAKUTAT	1,541	1,725	926	1,579	818

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
Schedule E - Contribution History

Employer Number	Employer Name	FY2020	FY2019	FY2018	FY2017	FY2016
249	CITY OF UNALAKLEET	62	498	862	1,010	1,872
251	KLAWOCK CITY SD	1,011	783	423	452	586
254	CITY OF MEKORYUK	-	-	-	-	-
255	ALASKA GATEWAY SD	4,809	4,668	2,508	2,215	2,422
257	PELICAN CITY SD	1	49	-	19	30
258	DENALI BOROUGH	1,309	1,231	590	526	677
259	CITY OF ALLAKAKET	-	-	-	-	-
260	CITY OF KACHEMAK	-	-	-	-	-
262	COOK INLET HOUSING AUTHORITY	21,201	17,186	8,949	8,990	10,898
263	INTERIOR RHA	1,843	1,808	1,052	985	1,117
264	YAKUTAT SD	480	332	203	227	240
265	KAKE CITY SD	876	836	433	455	484
267	ALEUTIAN HOUSING AUTHORITY	1,399	1,512	917	959	1,229
270	BERING STRAITS RHA	1,885	1,845	1,092	945	1,547
271	CITY OF EGEKIK	313	287	162	19	-
275	ILISAGVIK COLLEGE	11,342	12,064	7,336	7,018	8,564
276	NORTH PACIFIC RIM HA	1,584	1,325	623	585	726
278	SAXMAN SEAPORT	274	210	87	133	97
279	TLINGIT-HAIDA RHA	6,853	5,457	2,996	2,733	3,772
280	CITY OF TOKSOOK BAY	-	-	-	-	-
281	BARANOF ISLAND HA	1,140	1,022	571	645	753
282	CITY OF DELTA JUNCTION	371	457	361	448	690
283	CITY OF ANDERSON	44	39	29	43	60
284	INTER-ISLAND FERRY AUTHORITY	2,052	1,794	995	1,002	1,191
286	CITY OF SELDOVIA	266	263	150	193	170
288	NORTHWEST INUPIAT HOUSING AUTHORITY	1,125	1,122	617	561	632
290	CITY OF UPPER KALSKAG	-	29	18	19	19
291	CITY OF SHAKTOOLIK	43	84	51	55	70
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	2,664	2,002	715	862	1,125
296	MUNICIPALITY OF SKAGWAY	9,308	7,977	4,139	4,481	4,564
297	CITY OF NULATO	-	311	215	269	(310)
298	CITY OF ANIAK	530	474	279	242	176
299	ALASKA GASLINE DEVELOPMENT CORPORATION	3,063	5,463	3,666	3,818	3,089
Total		4,386,866	4,082,941	2,214,314	2,195,862	3,103,993

**State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
Schedule E - Contribution History - Historical**

	FY2015	FY2014	FY2013	FY2012	FY2011
Total Plan Contributions	2,790,000	2,372,000	1,541,000	1,582,000	1,852,000