

State of Alaska

Public Employees' Retirement
System

Defined Contribution
Retirement Plan
Retiree Medical

Information
Required Under
Governmental
Accounting
Standards Board
Statement No. 75
as of June 30, 2018

January 2019

BUCK



January 30, 2019

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 for June 30, 2019 Reporting - PERS DCR Retiree Medical

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, 2019 reporting based on a measurement date of June 30, 2018. Under GASB 75, accounting information prepared under GASB 74 as of June 30, 2018 (as previously provided) serves as the basis for these disclosures. Please refer to the GASB 74 report dated October 20, 2018 for any supplemental information or documentation.

This report covers the retiree medical portion of PERS DCR. There is a separate GASB 75 report that covers the occupational death and disability 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, 2018 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, increases or decreases 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 and to changes in the healthcare cost trend rates.

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, 2017 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.

This valuation was prepared based on the actuarial assumptions and methods used in the June 30, 2017 actuarial valuation of PERS DCR, except as noted herein. We rolled forward the liabilities from that date to the June 30, 2018 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.

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.

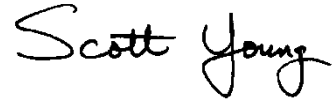
This report was prepared under our supervision and in accordance with all applicable Actuarial Standards of Practice. We are Fellows of the Society of Actuaries, Enrolled Actuaries and Members of the American Academy of Actuaries. We meet the Qualification Standards of the American Academy of Actuaries 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,

A handwritten signature in black ink, appearing to read "D. J. Kershner", is placed on a light gray rectangular background.

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

A handwritten signature in black ink, appearing to read "Scott Young", is written in a cursive style.

Scott Young, FSA, EA, MAAA
Director
Buck

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Section 1 – GASB 75 Information

OPEB Expense

Measurement Date	June 30, 2018	June 30, 2017
Reporting Date	June 30, 2019	June 30, 2018
Service cost	\$ 12,269,000	\$ 10,394,000
Interest cost	7,916,000	6,425,000
Expected return on assets	(6,974,000)	(5,338,000)
Current period effect of benefit changes	0	0
Current period difference between expected and actual experience	(79,560)	(5,055)
Current period effect of changes in assumptions	727,802	0
Current period difference between projected and actual investment earnings	11,200	(633,600)
Member contributions	0	0
Administrative expenses	4,000	12,000
Service purchases and plan transfers	0	0
Current period recognition of prior years' deferred outflows of resources	0	0
Current period recognition of prior years' deferred inflows of resources	(638,655)	0
Other Additions Less Other Deductions	<u>(2,000)</u>	<u>(1,000)</u>
Total	\$ 13,233,787	\$ 10,853,345

The employers' allocation of the OPEB expense for June 30, 2019 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:

- 9.1 years as of June 30, 2017 ((for the June 30, 2018 measurement date)
- 9.1 years as of June 30, 2016 (for the June 30, 2017 measurement date)

Actuarial Assumptions

The total OPEB liability as of the June 30, 2018 measurement date was determined by an actuarial valuation as of June 30, 2017, using the actuarial assumptions outlined in Section 2, applied to all periods included in the measurement, and rolled forward to June 30, 2018.

The actuarial assumptions used in the June 30, 2017 actuarial valuation were based on the results of an actuarial experience study for the period July 1, 2009 to June 30, 2013, resulting in changes in actuarial assumptions adopted by the Alaska Retirement Management Board 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, 2017 and June 30, 2018 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, 2018 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, 2018 measurement date:

Date Created	Type	Original Amortization Period	Deferred (Inflow)/Outflow as of June 30, 2018
June 30, 2017	Asset Gain	5 years	\$(1,900,800)
June 30, 2017	Liability Gain	9.1 years	\$(35,890)
June 30, 2018	Assumption Change	9.1 years	\$5,895,198
June 30, 2018	Asset Loss	5 years	\$44,800
June 30, 2018	Liability Gain	9.1 years	\$(644,440)

Allocation of Future Years' Recognition of Deferred Outflows/Inflows

The employers' allocation of recognition of the deferred outflows/inflows as of the June 30, 2018 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, 2017 measurement date were allocated to employers based on each employer's retiree medical contribution relative to the total employer retiree medical contributions made in FY2017.

Amounts for the June 30, 2018 measurement date were allocated to employers based on each employer's retiree medical contribution relative to the total employer retiree medical contributions made in FY2018.

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. 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 Cost Method – Entry Age Normal

Liabilities and contributions shown in the report are computed using the Entry Age Normal Actuarial Cost Method. Any funding surpluses or unfunded actuarial accrued liability is amortized over 25 years as a level percentage of expected payroll.

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 (constant dollar amount for 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 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.

¹ Used to determine funding assets and liabilities, and contribution rates.
State of Alaska

Changes in Methods Since the Prior Valuation

There have been no changes in 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 6.2 of the State of Alaska Public Employees' Retirement System Defined Benefit Plan Actuarial Valuation Report as of June 30, 2017.

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, 2017 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 FY18 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 FY18 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 intends to transition to an Employer Group Waiver Program (EGWP) for this group in 2019. That impact is reflected in the valuation, but not in the base cost rates for 2017 or 2018. We estimated the impact of the EGWP plan by offsetting an amount equal to 160% of the RDS amount (a one-time adjustment, trended at the rates shown below thereafter) based upon Buck's review last year of client and industry comparisons of subsidies under RDS and EGWP.

Because EGWP subsidies are dependent upon risk scores which have not previously been measured for the State retiree population, and because EGWP subsidies are highly leveraged, there is considerable uncertainty in the estimate.

The estimate of the impact of the EGWP arrangement is a somewhat conservative estimate based on our experience with other similar implementations. EGWP subsidies are provided by three mechanisms, a capitation amount, a discount on brand name drugs (provided by pharmaceutical manufacturers rather than the federal government but still through the administration of a pharmacy benefit manager), and catastrophic payment.

The greatest variation in our estimate comes from the capitation amount, which is dependent upon the risk score of the population. The risk score is a measure of how sick (or well) the population is, depending on such matters as age and diagnosis. The higher the risk score, the larger the capitation. On the other hand, the healthier the population, the lower the capitation. Relatively small variations in risk score result in large swings in the capitation. Employer retiree groups tend to be healthier than the Medicare population as a whole. Our 60% estimate is meant to be conservative and is based on typical employer groups. Once a vendor is selected for the 2019 implementation of the EGWP arrangement, we will review an updated estimate of EGWP subsidies from that vendor and update the next valuation accordingly.

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; however, only the Patient Centered Outcomes Research Institute fee impact has been included in the valuation results as part of administrative fee.

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 Plan will be subject to the high cost plan excise tax (Cadillac tax) and the value of the Health Reimbursement Account must be included along with projected plan costs. The excise tax was originally to be effective for 2018; legislation passed in December 2015 delayed it to 2020, with further delay to 2022 passed in January 2018. Based upon guidance available at the time of the valuation, Buck determined the impact on plan liabilities to be immaterial (less than \$105,000 (0.10%)) based on a blend of projected pre-Medicare and Medicare retirees and related cost projections. Participants will be responsible for any tax to the extent they are reflected in retiree contributions.

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. While the House of Representatives voted to pass the American Health Care Act (AHCA), which would have repealed many provisions of the Affordable Care Act (ACA), the bill was rejected by the Senate. We will continue to monitor legislative activity.

Actuarial Assumptions

The demographic and economic assumptions used in the June 30, 2017 valuation are described below. Unless noted otherwise, these assumptions were adopted by the Board in December 2014. These assumptions were the result of an experience study performed for the PERS DB plan as of June 30, 2013.

Investment Return

8.00% per year, net of all expenses.

Salary Scale

Inflation – 3.12% per year.

Productivity – 0.50% per year.

See Table 1.

Payroll Growth

3.62% 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 be 3.12% annually.

Mortality (Pre-termination)¹

Based upon 2010-2013 actual mortality experience (see Table 2).

60% of male rates and 65% of female of the Post-Termination Mortality rates.

Deaths are assumed to be occupational 70% of the time for Pease Officer/Firefighters, 50% of the time for Others.

Mortality (Post-termination)¹

Based upon the 2010-2013 actual mortality experience (see Table 3).

96% of all rates of the RP-2000 table, 2000 Base Year projected to 2018 with Projection Scale BB.

Turnover

Rates based upon the 2010-2013 actual withdrawal experience (see Table 4).

Disability

Incidence rates based on 2010-2013 actual disability experience (see Table 5).

Post-disability mortality in accordance with the RP-2000 Disabled Retiree Mortality Table, 2000 Base Year projected to 2018 with Projection Scale BB.

¹ The mortality assumptions include an allowance for expected future mortality improvement. The mortality table used was set in 2014 with an Actual Deaths to Expected Deaths ratio of 109%.

Disabilities are assumed to be occupational 70% of the time for Peace Officer/Firefighters, 50% 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 2010 - 2013 actual retirement experience (see Table 6).

Marriage and Age Difference

Wives are assumed to be three years younger than husbands. 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 at termination from active service.

Part time Status

Part-time employees are assumed to earn 1.00 years of credited service per year for Peace Officer/Firefighter and 0.65 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 FY18 medical benefits are shown below:

	Medical	Prescription Drugs
Pre-Medicare	\$ 13,682	\$ 3,493
Medicare Parts A & B	\$ 1,485	\$ 3,706
Medicare Part B Only	\$ 4,722	\$ 3,706
Medicare Part D	N/A	\$ 659

Members are assumed to attain Medicare eligibility at age 65.

Third Party Administrator Fees

\$236 per person per year; assumed trend rate of 4% 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.

Active Data Adjustment

To reflect participants who terminate employment before the valuation date and are subsequently rehired after the valuation date, participants who are listed as terminated in the June 30 client data but active in the October 1 client records are updated to active status.

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, 8.0% is applied to the FY18 pre-Medicare medical claims cost to get the FY19 medical claims cost.

	Medical Pre-65	Medical Post-65	Prescription Drugs	RDS / EGWP
FY18	8.0%	5.5%	9.0%	6.5%
FY19	7.5%	5.5%	8.5%	6.2%
FY20	7.0%	5.4%	8.0%	6.0%
FY21	6.5%	5.4%	7.5%	5.7%
FY22	6.3%	5.4%	7.1%	5.5%
FY23	6.1%	5.4%	6.8%	5.4%
FY24	5.9%	5.4%	6.4%	5.2%
FY25	5.8%	5.4%	6.1%	5.0%
FY26	5.6%	5.4%	5.7%	4.8%
FY27-FY40	5.4%	5.4%	5.4%	4.7%
FY41	5.2%	5.2%	5.2%	4.6%
FY42	5.1%	5.1%	5.1%	4.5%
FY43	5.0%	5.0%	5.0%	4.5%
FY44	4.8%	4.8%	4.8%	4.4%
FY45	4.7%	4.7%	4.7%	4.3%
FY46	4.5%	4.5%	4.5%	4.2%
FY47	4.4%	4.4%	4.4%	4.2%
FY48	4.3%	4.3%	4.3%	4.1%
FY49	4.1%	4.1%	4.1%	4.0%
FY50+	4.0%	4.0%	4.0%	4.0%

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. The model was updated this year to use the newest version and incorporate recent trend survey information, which generated the updated trend rates shown above.

Aging Factors¹

Age	Medical	Prescription Drugs
0-44	2.0%	4.5%
45-54	2.5%	3.5%
55-64	3.5%	3.0%
65-74	4.0%	1.5%
75-84	1.5%	0.5%
85-95	0.5%	0.0%
96+	0.0%	0.0%

Retiree Medical Participation

Decrement Due to Disability		Decrement Due to Retirement	
Age	Percent Participation	Age	Percent Participation
<56	73.00%	55	40.0%
56	77.50%	56	50.0%
57	79.75%	57	55.0%
58	82.00%	58	60.0%
59	84.25%	59	65.0%
60	86.50%	60	70.0%
61	88.75%	61	75.0%
62	91.00%	62	80.0%
63	93.25%	63	85.0%
64	95.50%	64	90.0%
65+	94.00%	65+	Years of Service
			<15 - 70.5%
			15 – 19 75.2%
			20 – 24 79.9%
			25 – 29 89.3%
			30+ 94.0%

Participation 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.

¹ Note that the pre-65 factor represents the percentage increase from the ages noted to the next age. However, the post-65 factor represents the percentage decrease from the ages noted to the prior age. That is, 2.5% is used to adjust from 54 to 55, but 1.5% is used to adjust from age 84 back to age 83.

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 health care cost trend assumption was updated as shown above to reflect anticipated increases in costs based on recent survey data. Healthcare claim costs are updated annually as described above. Minor updates were made to the factors used to adjust the DB plan costs to reflect DCR plan design differences.

Table 1: Alaska PERS DCR Salary Scale

Peace Officer/Firefighter:

Years of Service	% Increase
0	9.66%
1	8.66
2	7.16
3	7.03
4	6.91
5	6.41
6	5.66
7	4.92
8	4.92
9	4.92
10	4.92
11	4.92
12	4.92
13	4.92
14	4.92
15	4.92
16	4.92
17	4.92
18	4.92
19	4.92
20+	4.92

Others:

Years of Service		% Increase	
0		8.55%	
1		7.36	
2		6.35	
3		6.11	
4		5.71	
5+		Age based	

Age	% Increase	Age	% Increase
20	7.91%	45	5.44%
21	7.83	46	5.40
22	7.75	47	5.36
23	7.51	48	5.31
24	7.27	49	5.27
25	7.03	50	5.22
26	6.79	51	5.18
27	6.55	52	5.13
28	6.52	53	5.09
29	6.49	54	5.05
30	6.47	55	5.01
31	6.44	56	4.97
32	6.41	57	4.93
33	6.33	58	4.85
34	6.24	59	4.77
35	6.16	60	4.69
36	6.07	61	4.60
37	5.99	62	4.52
38	5.90	63	4.46
39	5.82	64	4.40
40	5.73	65+	4.34
41	5.64		
42	5.55		
43	5.52		
44	5.48		

Table 2: Alaska PERS DCR Mortality Rates (Pre-termination)

Age	Male	Female	Age	Male	Female
20	0.0188%	0.0113%	55	0.1978%	0.1549%
21	0.0195	0.0114	56	0.2292	0.1730
22	0.0200	0.0115	57	0.2515	0.1912
23	0.0204	0.0116	58	0.2775	0.2118
24	0.0205	0.0119	59	0.3073	0.2355
25	0.0205	0.0122	60	0.3425	0.2632
26	0.0206	0.0127	61	0.3826	0.2973
27	0.0208	0.0132	62	0.4287	0.3343
28	0.0214	0.0139	63	0.4813	0.3840
29	0.0225	0.0147	64	0.5324	0.4328
30	0.0242	0.0156	65	0.5904	0.4874
31	0.0272	0.0181	66	0.6558	0.5500
32	0.0307	0.0207	67	0.7184	0.6107
33	0.0344	0.0233	68	0.7842	0.6751
34	0.0383	0.0257	69	0.8689	0.7462
35	0.0422	0.0281	70	0.9744	0.8407
36	0.0459	0.0304	71	1.0782	0.9329
37	0.0493	0.0327	72	1.1971	1.0376
38	0.0526	0.0354	73	1.3334	1.1534
39	0.0557	0.0383	74	1.4876	1.2783
40	0.0589	0.0417	75	1.6602	1.4113
41	0.0623	0.0458	76	1.8504	1.5549
42	0.0663	0.0504	77	2.0583	1.7125
43	0.0709	0.0554	78	2.2872	1.8877
44	0.0762	0.0608	79	2.5419	2.0841
45	0.0823	0.0664	80	2.8245	2.3037
46	0.0882	0.0723	81	3.1612	2.5498
47	0.0946	0.0784	82	3.5318	2.8266
48	0.1015	0.0848	83	3.9369	3.1386
49	0.1089	0.0916	84	4.3784	3.4906
50	0.1167	0.0991	85	4.8601	3.8887
51	0.1336	0.1095	86	5.3884	4.3371
52	0.1455	0.1193	87	6.0797	4.8373
53	0.1591	0.1305	88	6.8537	5.3879
54	0.1744	0.1407	89	7.7135	5.9830
			90	8.6571	6.7336

Table 3: Alaska PERS DCR Mortality Rates (Post-termination)

Age	Male	Female	Age	Male	Female
50	0.1944%	0.1524%	85	8.1002%	5.9827%
51	0.2227	0.1684	86	8.9807	6.6725
52	0.2426	0.1835	87	10.1329	7.4420
53	0.2652	0.2007	88	11.4229	8.2891
54	0.2907	0.2165	89	12.8559	9.2046
55	0.3296	0.2383	90	14.4286	10.3593
56	0.3820	0.2662	91	16.0042	11.5847
57	0.4192	0.2942	92	17.6712	12.8589
58	0.4625	0.3259	93	19.4120	14.1591
59	0.5121	0.3623	94	21.2080	15.4643
60	0.5708	0.4050	95	23.0428	16.7558
61	0.6377	0.4574	96	24.9035	18.0154
62	0.7144	0.5143	97	26.7822	19.2248
63	0.8021	0.5908	98	28.1616	20.0025
64	0.8874	0.6658	99	30.0310	21.0437
65	0.9839	0.7498	100	31.3360	21.5967
66	1.0930	0.8462	101	33.2097	22.6721
67	1.1973	0.9396	102	34.4188	23.5671
68	1.3070	1.0386	103	36.1155	25.0844
69	1.4482	1.1479	104	36.9606	26.3111
70	1.6240	1.2933	105	38.1971	28.1391
71	1.7969	1.4352	106	38.4000	29.5499
72	1.9952	1.5964	107	38.4000	30.9816
73	2.2223	1.7744	108	38.4000	32.3943
74	2.4793	1.9666	109	38.4000	33.7482
75	2.7670	2.1712	110	38.4000	35.0032
76	3.0840	2.3921	111	38.4000	36.1196
77	3.4305	2.6346	112	38.4000	37.0574
78	3.8120	2.9042	113	38.4000	37.7767
79	4.2365	3.2063	114	38.4000	38.2376
80	4.7075	3.5441	115	38.4000	38.4000
81	5.2687	3.9227	116	38.4000	38.4000
82	5.8863	4.3487	117	38.4000	38.4000
83	6.5615	4.8286	118	38.4000	38.4000
84	7.2973	5.3702	119	100.0000	100.0000

Table 4: Alaska PERS DCR Turnover Rates

Peace Officer/Firefighter: Select Rates of Turnover During the First 5 Years of Employment

Years of Service	Male	Female
0	18.0%	16.5%
1	13.5	13.2
2	10.0	11.0
3	9.0	9.9
4	8.0	8.8

Ultimate Rates of Turnover After the First 5 Years of Employment

Age	Male	Female	Age	Male	Female
20	4.8000%	8.5500%	45	4.9678%	7.8800%
21	4.8000	8.5500	46	4.9061	7.8400
22	4.8000	8.5500	47	4.8444	7.8000
23	4.9120	8.5500	48	5.2256	7.7400
24	5.0240	8.5500	49	5.6067	7.6800
25	5.1360	8.5500	50	5.9878	7.6200
26	5.2480	8.5500	51	6.3689	7.5600
27	5.3600	8.5500	52	6.7500	7.5000
28	5.3528	8.5275	53	6.9300	7.6154
29	5.3456	8.5050	54	7.1100	7.7308
30	5.3384	8.4825	55	7.2900	7.8462
31	5.3312	8.4600	56	7.4700	7.9615
32	5.3239	8.4375	57	7.6500	8.0769
33	5.3119	8.4214	58	7.8480	8.1923
34	5.2998	8.4054	59	8.0460	8.3077
35	5.2878	8.3893	60	8.2440	8.4231
36	5.2757	8.3732	61	8.4420	8.5385
37	5.2636	8.3571	62	8.6400	8.6538
38	5.2415	8.2857	63	10.7600	8.7692
39	5.2194	8.2143	64	12.8800	8.8846
40	5.1972	8.1429	65+	15.0000	9.0000
41	5.1751	8.0714			
42	5.1529	8.0000			
43	5.0912	7.9600			
44	5.0295	7.9200			

Table 4: Alaska PERS DCR Turnover Rates

Others: Select Rates of Turnover During the First 5 Years of Employment

Years of Service	Male	Female
0	23.2%	26.7%
1	20.0	21.3
2	16.0	17.0
3	12.8	13.6
4	9.0	17.8

Ultimate Rates of Turnover After the First 5 Years of Employment

Age	Male	Female	Age	Male	Female
20	10.9667%	15.0000%	45	6.1728%	7.1847%
21	10.9667	15.0000	46	6.0789	6.8938
22	10.9667	15.0000	47	5.9850	6.6029
23	10.9674	15.0067	48	6.1414	6.5749
24	10.9681	15.0133	49	6.2977	6.5469
25	10.9689	15.0200	50	6.4541	6.5189
26	10.9696	15.0267	51	6.6104	6.4908
27	10.9703	15.0333	52	6.7668	6.4628
28	10.7312	14.4910	53	6.7714	6.6022
29	10.4921	13.9486	54	6.7760	6.7416
30	10.2529	13.4062	55	6.7806	6.8809
31	10.0138	12.8638	56	6.7853	7.0203
32	9.7747	12.3214	57	6.7899	7.1597
33	9.3219	11.7230	58	7.0131	7.4069
34	8.8692	11.1246	59	7.2363	7.6541
35	8.4164	10.5261	60	7.4595	7.9014
36	7.9637	9.9277	61	7.6827	8.1486
37	7.5110	9.3293	62	7.9059	8.3958
38	7.2996	9.0749	63	8.2239	9.5528
39	7.0883	8.8205	64	8.5420	10.7097
40	6.8770	8.5661	65+	8.8600	11.8667
41	6.6657	8.3117			
42	6.4544	8.0573			
43	6.3605	7.7664			
44	6.2667	7.4756			

Table 5: Alaska PERS DCR Disability Rates

Age	Peace Officer/ Firefighter Rate	Other Member Rate	
		Male	Female
20	0.0224%	0.0218%	0.0188%
21	0.0224	0.0218	0.0188
22	0.0224	0.0218	0.0188
23	0.0305	0.0240	0.0200
24	0.0387	0.0261	0.0212
25	0.0468	0.0283	0.0224
26	0.0550	0.0304	0.0236
27	0.0631	0.0326	0.0248
28	0.0658	0.0334	0.0255
29	0.0685	0.0342	0.0262
30	0.0712	0.0349	0.0269
31	0.0739	0.0357	0.0277
32	0.0765	0.0365	0.0284
33	0.0793	0.0377	0.0293
34	0.0821	0.0389	0.0303
35	0.0849	0.0401	0.0312
36	0.0877	0.0413	0.0322
37	0.0905	0.0425	0.0331
38	0.0946	0.0446	0.0348
39	0.0986	0.0467	0.0364
40	0.1027	0.0489	0.0381
41	0.1068	0.0510	0.0397
42	0.1108	0.0531	0.0413
43	0.1221	0.0586	0.0454
44	0.1333	0.0641	0.0495
45	0.1446	0.0695	0.0536
46	0.1559	0.0750	0.0577
47	0.1671	0.0805	0.0618
48	0.1828	0.0886	0.0680
49	0.1985	0.0967	0.0742
50	0.2142	0.1048	0.0804
51	0.2299	0.1129	0.0867
52	0.2456	0.1210	0.0929
53	0.2868	0.1421	0.1084
54	0.3280	0.1633	0.1239

Table 6: Alaska PERS DCR Retirement Rates

Age	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, 2017.

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 150 employers participating in PERS DCR, including the State of Alaska, and 149 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	Carve-out	Carve-out
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 5.3. We further adjusted the Medicare medical manual rate to reflect the Medicare coordination method adopted. The RDS subsidy offset in 2019 was increased by 60% to reflect estimated Medicare reimbursements under the Employer Group Waiver Plan (EGWP) arrangement. We reflect estimated discounts and pharmacy rebates in the defined benefit medical cost assumptions 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 2016 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.
- 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).
- 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 since the prior valuation other than the State's decision to defer the EGWP implementation date from January 1, 2018 to January 1, 2019.

Appendix

State of Alaska Public Employees' Retirement System DCR - Retiree Medical
Schedule A - Employers' Allocation of Net OPEB Liability as of 6/30/2017

Employer Number	Employer Name	FY2017 Employer Contributions	Employer Proportion	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows	Plan Fiduciary Net Position as % of Total OPEB Liability	Covered Payroll	Net OPEB Liability as % of Covered Payroll
101	STATE OF ALASKA	6,096,975	49.64943%	43,044,563	40,455,345	2,589,218	-	(1,463,081)			
102	SOUTHWEST REGION SD	15,116	0.12310%	106,721	100,302	6,419	359	(3,170)			
103	ANNETTE ISLAND SD	12,406	0.10102%	87,584	82,316	5,268	951	(2,602)			
104	BERING STRAIT SD	49,895	0.40631%	352,261	331,072	21,189	433	(10,464)			
105	CHATHAM SD	4,076	0.03320%	28,780	27,048	1,731	223	(855)			
106	ALASKA MUNICIPAL LEAGUE	-	0.00000%	-	-	-	-	-			
107	CITY OF VALDEZ	58,588	0.47710%	413,628	388,747	24,881	2,151	(12,287)			
108	JUNEAU BOROUGH SD	80,143	0.65263%	565,812	531,777	34,035	2,185	(16,808)			
109	MATANUSKA-SUSITNA BOROUGH	141,391	1.15139%	998,220	938,175	60,045	1,798	(29,652)			
110	MATANUSKA-SUSITNA BOROUGH SD	214,604	1.74759%	1,515,105	1,423,968	91,137	6,880	(45,006)			
111	ANCHORAGE SD	602,178	4.90371%	4,251,369	3,995,641	255,728	14,969	(126,287)			
112	COPPER RIVER SD	7,215	0.05875%	50,938	47,874	3,064	123	(1,513)			
113	UNIVERSITY OF ALASKA	318,987	2.59761%	2,252,046	2,116,581	135,465	51,616	(66,897)			
115	CITY OF KENAI	47,699	0.38843%	336,756	316,500	20,257	790	(10,003)			
116	FAIRBANKS NORTH STAR BOROUGH	142,067	1.15689%	1,002,989	942,657	60,332	3,543	(29,794)			
117	FAIRBANKS NORTH STAR BOROUGH SD	207,419	1.68907%	1,464,374	1,376,289	88,085	2,525	(43,499)			
118	DENALI BOROUGH SD	11,575	0.09426%	81,718	76,803	4,916	-	(2,537)			
120	CITY AND BOROUGH OF SITKA	67,026	0.54581%	473,204	444,740	28,464	-	(14,746)			
121	CHUGACH SD	4,173	0.03398%	29,462	27,690	1,772	-	(1,335)			
122	KETCHIKAN GATEWAY BOROUGH	28,724	0.23390%	202,788	190,590	12,198	-	(7,998)			
123	CITY OF SOLDOTNA	27,884	0.22706%	196,858	185,017	11,841	-	(7,190)			
124	IDITAROD AREA SD	7,242	0.05897%	51,126	48,051	3,075	1,592	(1,519)			
125	KUSPUK SD	9,736	0.07928%	68,733	64,598	4,134	1,529	(2,042)			
126	CITY AND BOROUGH OF JUNEAU	207,973	1.69359%	1,468,288	1,379,967	88,320	6,840	(43,616)			
128	CITY OF KODIAK	47,924	0.39026%	338,345	317,993	20,352	1,817	(10,051)			
129	CITY OF FAIRBANKS	33,064	0.26925%	233,434	219,392	14,042	363	(6,934)			
131	CITY OF WASILLA	44,992	0.36639%	317,645	298,538	19,107	919	(9,436)			
133	SITKA BOROUGH SD	20,640	0.16808%	145,717	136,952	8,765	-	(5,400)			
134	CITY OF PALMER	30,401	0.24756%	214,628	201,718	12,910	2,444	(6,376)			
135	CITY AND BOROUGH OF WRANGELL	12,620	0.10277%	89,096	83,737	5,359	-	(3,613)			
136	CITY OF BETHEL	42,823	0.34872%	302,327	284,142	18,186	-	(9,103)			
137	VALDEZ CITY SD	16,002	0.13031%	112,971	106,175	6,795	924	(3,356)			
138	HOONAH CITY SD	3,032	0.02469%	21,404	20,117	1,288	-	(1,719)			
139	CITY OF NOME	24,779	0.20178%	174,938	164,415	10,523	-	(5,618)			
140	CITY OF KOTZEBUE	36,673	0.29864%	258,913	243,339	15,574	1,106	(7,691)			
141	GALENA CITY SD	28,655	0.23335%	202,305	190,136	12,169	-	(6,163)			
143	CITY OF PETERSBURG	28,611	0.23299%	201,994	189,843	12,150	-	(6,980)			
144	BRISTOL BAY BOROUGH	15,556	0.12668%	109,825	103,219	6,606	595	(3,262)			
145	NORTH SLOPE BOROUGH	503,342	4.09886%	3,553,590	3,339,834	213,756	1,195	(105,560)			
146	WRANGELL PUBLIC SD	5,128	0.04176%	36,203	34,025	2,178	280	(1,075)			
148	CITY OF CORDOVA	26,381	0.21483%	186,250	175,047	11,203	352	(5,533)			
149	NOME CITY SD	11,068	0.09013%	78,140	73,440	4,700	-	(3,735)			
151	CITY OF KING COVE	5,503	0.04481%	38,852	36,515	2,337	2	(1,154)			
152	ALASKA HOUSING FINANCE CORPORATION	86,341	0.70310%	609,563	572,897	36,666	3,329	(18,107)			
153	LOWER YUKON SD	38,904	0.31681%	274,661	258,140	16,521	2,081	(8,159)			
154	NORTHWEST ARCTIC BOROUGH SD	58,962	0.48014%	416,268	391,228	25,039	59	(12,365)			
155	SOUTHEAST ISLAND SD	6,569	0.05349%	46,376	43,586	2,790	-	(1,403)			
156	PRIBILOF SD	1,426	0.01161%	10,068	9,462	606	75	(299)			
157	LOWER KUSKOKWIM SD	95,737	0.77961%	675,901	635,244	40,657	588	(20,078)			
158	KODIAK ISLAND BOROUGH SD	56,896	0.46332%	401,685	377,523	24,162	623	(11,932)			
159	YUKON FLATS SD	6,562	0.05343%	46,325	43,538	2,787	-	(1,687)			
160	YUKON / KOYUKUK SD	17,290	0.14079%	122,065	114,722	7,342	720	(3,626)			
161	NORTH SLOPE BOROUGH SD	86,362	0.70327%	609,718	573,042	36,676	3,572	(18,112)			
162	ALEUTIAN REGION SD	-	0.00000%	-	-	-	-	(482)			
163	CORDOVA COMMUNITY MEDICAL CENTER	36,590	0.29797%	258,328	242,789	15,539	8,571	(7,674)			
164	LAKE AND PENINSULA BOROUGH SD	14,533	0.11835%	102,603	96,432	6,172	313	(3,048)			
165	SITKA COMMUNITY HOSPITAL	95,684	0.77918%	675,527	634,893	40,634	919	(20,067)			
166	TANANA SD	857	0.00698%	6,052	5,688	364	-	(425)			
167	SOUTHEAST REGIONAL RESOURCE CENTER	10,678	0.08696%	75,388	70,853	4,535	19	(2,239)			

State of Alaska Public Employees' Retirement System DCR - Retiree Medical
Schedule A - Employers' Allocation of Net OPEB Liability as of 6/30/2017

Employer Number	Employer Name	Net OPEB Liability 1% Decrease Discount Rate (7.0% Discount Rate)	Net OPEB Liability 1% Increase Discount Rate (9.0% Discount Rate)	Net OPEB Liability 1% Decrease Trend	Net OPEB Liability 1% Increase Trend
101	STATE OF ALASKA	12,129,851	(4,860,679)	(6,409,244)	14,645,588
102	SOUTHWEST REGION SD	30,074	(12,051)	(15,891)	36,311
103	ANNETTE ISLAND SD	24,681	(9,890)	(13,041)	29,800
104	BERING STRAIT SD	99,266	(39,778)	(52,451)	119,854
105	CHATHAM SD	8,110	(3,250)	(4,285)	9,792
106	ALASKA MUNICIPAL LEAGUE	-	-	-	-
107	CITY OF VALDEZ	116,559	(46,708)	(61,588)	140,734
108	JUNEAU BOROUGH SD	159,444	(63,893)	(84,248)	192,513
109	MATANUSKA-SUSITNA BOROUGH	281,296	(112,721)	(148,633)	339,637
110	MATANUSKA-SUSITNA BOROUGH SD	426,953	(171,089)	(225,596)	515,503
111	ANCHORAGE SD	1,198,025	(480,073)	(633,020)	1,446,496
112	COPPER RIVER SD	14,354	(5,752)	(7,584)	17,331
113	UNIVERSITY OF ALASKA	634,621	(254,306)	(335,325)	766,242
115	CITY OF KENAI	94,897	(38,027)	(50,142)	114,579
116	FAIRBANKS NORTH STAR BOROUGH	282,640	(113,259)	(149,343)	341,259
117	FAIRBANKS NORTH STAR BOROUGH SD	412,657	(165,360)	(218,042)	498,242
118	DENALI BOROUGH SD	23,028	(9,228)	(12,168)	27,804
120	CITY AND BOROUGH OF SITKA	133,348	(53,435)	(70,459)	161,004
121	CHUGACH SD	8,302	(3,327)	(4,387)	10,024
122	KETCHIKAN GATEWAY BOROUGH	57,145	(22,899)	(30,195)	68,997
123	CITY OF SOLDOTNA	55,474	(22,230)	(29,312)	66,980
124	IDITAROD AREA SD	14,407	(5,773)	(7,613)	17,395
125	KUSPUK SD	19,369	(7,761)	(10,234)	23,386
126	CITY AND BOROUGH OF JUNEAU	413,760	(165,802)	(218,625)	499,574
128	CITY OF KODIAK	95,345	(38,207)	(50,379)	115,119
129	CITY OF FAIRBANKS	65,781	(26,360)	(34,758)	79,424
131	CITY OF WASILLA	89,512	(35,869)	(47,297)	108,076
133	SITKA BOROUGH SD	41,063	(16,455)	(21,697)	49,579
134	CITY OF PALMER	60,482	(24,236)	(31,958)	73,026
135	CITY AND BOROUGH OF WRANGELL	25,107	(10,061)	(13,266)	30,314
136	CITY OF BETHEL	85,195	(34,139)	(45,016)	102,865
137	VALDEZ CITY SD	31,835	(12,757)	(16,821)	38,437
138	HOONAH CITY SD	6,032	(2,417)	(3,187)	7,283
139	CITY OF NOME	49,297	(19,754)	(26,048)	59,521
140	CITY OF KOTZEBUE	72,961	(29,237)	(38,552)	88,093
141	GALENA CITY SD	57,009	(22,845)	(30,123)	68,833
143	CITY OF PETERSBURG	56,921	(22,810)	(30,076)	68,727
144	BRISTOL BAY BOROUGH	30,949	(12,402)	(16,353)	37,367
145	NORTH SLOPE BOROUGH	1,001,393	(401,279)	(529,122)	1,209,082
146	WRANGELL PUBLIC SD	10,202	(4,088)	(5,391)	12,318
148	CITY OF CORDOVA	52,485	(21,032)	(27,732)	63,370
149	NOME CITY SD	22,020	(8,824)	(11,635)	26,587
151	CITY OF KING COVE	10,948	(4,387)	(5,785)	13,219
152	ALASKA HOUSING FINANCE CORPORATION	171,773	(68,833)	(90,763)	207,399
153	LOWER YUKON SD	77,399	(31,015)	(40,896)	93,451
154	NORTHWEST ARCTIC BOROUGH SD	117,303	(47,006)	(61,981)	141,632
155	SOUTHEAST ISLAND SD	13,069	(5,237)	(6,905)	15,779
156	PRIBILOF SD	2,837	(1,137)	(1,499)	3,426
157	LOWER KUSKOKWIM SD	190,467	(76,324)	(100,640)	229,970
158	KODIAK ISLAND BOROUGH SD	113,194	(45,359)	(59,810)	136,670
159	YUKON FLATS SD	13,054	(5,231)	(6,898)	15,762
160	YUKON / KOYUKUK SD	34,398	(13,784)	(18,175)	41,532
161	NORTH SLOPE BOROUGH SD	171,817	(68,851)	(90,786)	207,452
162	ALEUTIAN REGION SD	-	-	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	72,796	(29,171)	(38,465)	87,894
164	LAKE AND PENINSULA BOROUGH SD	28,913	(11,586)	(15,277)	34,910
165	SITKA COMMUNITY HOSPITAL	190,362	(76,282)	(100,585)	229,843
166	TANANA SD	1,706	(683)	(901)	2,059
167	SOUTHEAST REGIONAL RESOURCE CENTER	21,244	(8,513)	(11,225)	25,650

State of Alaska Public Employees' Retirement System DCR - Retiree Medical
Schedule A - Employers' Allocation of Net OPEB Liability as of 6/30/2017

Employer Number	Employer Name	FY2017 Employer Contributions	Employer Proportion	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows	Plan Fiduciary Net Position as % of Total OPEB Liability	Covered Payroll	Net OPEB Liability as % of Covered Payroll
168	HYDABURG CITY SD	2,270	0.01848%	16,026	15,062	964	334	(476)			
169	CITY OF TANANA	-	0.00000%	-	-	-	-	-			
170	NORTH PACIFIC FISHERY MGMT COUNCIL	5,561	0.04528%	39,259	36,898	2,362	-	(1,249)			
171	CITY OF BARROW	8,324	0.06779%	58,768	55,233	3,535	-	(1,762)			
172	CITY OF SAINT PAUL	7,054	0.05744%	49,802	46,806	2,996	-	(3,872)			
173	MUNICIPALITY OF ANCHORAGE	973,482	7.92735%	6,872,770	6,459,359	413,411	44,399	(204,156)			
174	KODIAK ISLAND BOROUGH	17,660	0.14381%	124,678	117,178	7,500	1,255	(3,704)			
175	NOME JOINT UTILITY SYSTEM	1,597	0.01301%	11,277	10,599	678	778	(335)			
176	CITY OF SAND POINT	8,794	0.07161%	62,084	58,349	3,734	-	(2,489)			
177	KETCHIKAN GATEWAY BOROUGH SD	49,996	0.40713%	352,971	331,739	21,232	1,337	(10,485)			
178	CITY OF DILLINGHAM	25,269	0.20577%	178,398	178,667	10,731	-	(5,623)			
179	CITY OF UNALASKA	81,755	0.66575%	577,187	542,468	34,719	937	(17,145)			
180	KENAI PENINSULA BOROUGH	118,210	0.96262%	834,563	784,363	50,201	398	(24,791)			
181	CITY OF KETCHIKAN	47,956	0.39052%	338,567	318,201	20,365	-	(11,031)			
182	CITY OF SEWARD	27,999	0.22800%	197,673	185,782	11,890	562	(5,872)			
183	CITY OF FORT YUKON	4,119	0.03354%	29,078	27,329	1,749	1,510	(864)			
184	BRISTOL BAY BOROUGH SD	2,317	0.01887%	16,359	15,375	984	506	(486)			
185	CORDOVA CITY SD	5,968	0.04860%	42,134	39,600	2,534	368	(1,252)			
186	CITY OF CRAIG	12,429	0.10122%	87,751	82,473	5,278	-	(3,249)			
187	PETERSBURG MEDICAL CENTER	48,532	0.39521%	342,636	322,025	20,610	1,471	(10,178)			
189	HAINES BOROUGH	20,256	0.16495%	143,009	134,407	8,602	1,653	(4,248)			
190	KENAI PENINSULA BOROUGH SD	125,293	1.02029%	884,564	831,356	53,208	1,034	(26,276)			
191	CITY OF NORTH POLE	17,520	0.14267%	123,689	116,249	7,440	52	(3,674)			
192	CITY OF GALENA	5,476	0.04460%	38,664	36,338	2,326	550	(1,149)			
193	CITY OF NENANA	319	0.00260%	2,250	2,115	135	34	(67)			
195	YUPIIT SD	9,386	0.07643%	66,262	62,276	3,986	1,811	(1,968)			
196	NENANA CITY SD	12,300	0.10016%	86,837	81,613	5,223	375	(2,579)			
198	CITY OF SAXMAN	826	0.00673%	5,831	5,481	351	-	(688)			
199	CITY OF HOONAH	11,590	0.09438%	81,827	76,905	4,922	590	(2,431)			
200	CITY OF PELICAN	1,106	0.00900%	7,806	7,336	470	179	(232)			
202	CITY OF WHITTIER	8,222	0.06695%	58,047	54,555	3,492	689	(1,724)			
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	17,704	0.14417%	124,988	117,470	7,518	-	(4,717)			
204	CRAIG CITY SD	8,508	0.06928%	60,065	56,452	3,613	158	(1,784)			
205	DILLINGHAM CITY SD	7,141	0.05815%	50,413	47,381	3,032	-	(3,295)			
206	CITY OF THORNE BAY	4,344	0.03538%	30,669	28,824	1,845	180	(911)			
208	CITY OF AKUTAN	11,454	0.09328%	80,868	76,004	4,864	3,577	(2,402)			
209	UNALASKA CITY SD	5,922	0.04823%	41,810	39,295	2,515	426	(1,242)			
211	KASHUNAMIUT SD	8,209	0.06685%	57,953	54,467	3,486	-	(2,825)			
215	CITY OF HOMER	37,573	0.30597%	265,266	249,310	15,956	-	(8,447)			
218	SPECIAL EDUCATION SERVICE AGENCY	2,730	0.02223%	19,272	18,113	1,159	-	(601)			
219	BARTLETT REGIONAL HOSPITAL	250,455	2.03953%	1,768,212	1,661,851	106,362	12,805	(52,525)			
220	NORTHWEST ARCTIC BOROUGH	14,132	0.11508%	99,769	93,768	6,001	-	(5,372)			
221	SAINT MARY'S SD	5,212	0.04245%	36,799	34,586	2,214	-	(1,135)			
223	BRISTOL BAY RHA	9,343	0.07608%	65,959	61,991	3,968	-	(2,280)			
224	COPPER RIVER BASIN RHA	4,443	0.03618%	31,366	29,479	1,887	-	(1,181)			
225	SKAGWAY CITY SD	1,021	0.00831%	7,207	6,773	434	-	(248)			
227	CITY OF KLAUWOCK	5,406	0.04402%	38,164	35,868	2,296	-	(1,305)			
228	PETERSBURG CITY SD	7,570	0.06164%	53,441	50,226	3,215	41	(1,587)			
230	ALEUTIANS EAST BOROUGH	4,052	0.03299%	28,604	26,884	1,721	317	(850)			
235	CITY OF HUSLIA	634	0.00516%	4,475	4,205	269	-	(151)			
237	CITY OF KALTAG	74	0.00060%	524	492	31	-	(97)			
240	HAINES BOROUGH SD	5,072	0.04130%	35,809	33,655	2,154	-	(1,668)			
242	CITY OF ELIM	-	0.00000%	-	-	-	-	-			
243	CITY OF ATKA	826	0.00673%	5,832	5,481	351	-	(786)			
244	ALEUTIANS EAST BOROUGH SD	5,121	0.04170%	36,155	33,980	2,175	-	(2,262)			
246	DELTA/GREELY SD	8,575	0.06983%	60,539	56,897	3,642	-	(2,301)			
247	LAKE AND PENINSULA BOROUGH	2,707	0.02205%	19,112	17,963	1,150	-	(949)			
248	CITY AND BOROUGH OF YAKUTAT	6,167	0.05022%	43,540	40,921	2,619	955	(1,293)			
249	CITY OF UNALAKLEET	3,633	0.02958%	25,648	24,105	1,543	529	(762)			

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168	HYDABURG CITY SD	4,516	(1,810)	(2,386)	5,453
169	CITY OF TANANA	-	-	-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL	11,063	(4,433)	(5,846)	13,358
171	CITY OF BARROW	16,561	(6,636)	(8,750)	19,995
172	CITY OF SAINT PAUL	14,034	(5,624)	(7,415)	16,945
173	MUNICIPALITY OF ANCHORAGE	1,936,730	(776,087)	(1,023,341)	2,338,408
174	KODIAK ISLAND BOROUGH	35,134	(14,079)	(18,564)	42,421
175	NOME JOINT UTILITY SYSTEM	3,178	(1,273)	(1,679)	3,837
176	CITY OF SAND POINT	17,495	(7,011)	(9,244)	21,123
177	KETCHIKAN GATEWAY BOROUGH SD	99,466	(39,858)	(52,557)	120,096
178	CITY OF DILLINGHAM	50,272	(20,145)	(26,563)	60,699
179	CITY OF UNALASKA	162,650	(65,177)	(85,942)	196,383
180	KENAI PENINSULA BOROUGH	235,178	(94,241)	(124,265)	283,954
181	CITY OF KETCHIKAN	95,407	(38,232)	(50,412)	115,195
182	CITY OF SEWARD	55,704	(22,322)	(29,433)	67,257
183	CITY OF FORT YUKON	8,194	(3,284)	(4,330)	9,894
184	BRISTOL BAY BOROUGH SD	4,610	(1,847)	(2,436)	5,566
185	CORDOVA CITY SD	11,873	(4,758)	(6,274)	14,336
186	CITY OF CRAIG	24,728	(9,909)	(13,066)	29,857
187	PETERSBURG MEDICAL CENTER	96,554	(38,691)	(51,018)	116,579
189	HAINES BOROUGH	40,300	(16,149)	(21,294)	48,658
190	KENAI PENINSULA BOROUGH SD	249,268	(99,887)	(131,710)	300,966
191	CITY OF NORTH POLE	34,855	(13,967)	(18,417)	42,084
192	CITY OF GALENA	10,895	(4,366)	(5,757)	13,155
193	CITY OF NENANA	634	(254)	(335)	766
195	YUPIIT SD	18,673	(7,482)	(9,866)	22,545
196	NENANA CITY SD	24,470	(9,806)	(12,930)	29,546
198	CITY OF SAXMAN	1,643	(658)	(868)	1,984
199	CITY OF HOONAH	23,059	(9,240)	(12,184)	27,841
200	CITY OF PELICAN	2,200	(881)	(1,162)	2,656
202	CITY OF WHITTIER	16,357	(6,555)	(8,643)	19,750
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	35,221	(14,114)	(18,610)	42,526
204	CRAIG CITY SD	16,926	(6,783)	(8,943)	20,437
205	DILLINGHAM CITY SD	14,206	(5,693)	(7,506)	17,153
206	CITY OF THORNE BAY	8,642	(3,463)	(4,567)	10,435
208	CITY OF AKUTAN	22,789	(9,132)	(12,041)	27,515
209	UNALASKA CITY SD	11,782	(4,721)	(6,225)	14,226
211	KASHUNAMIUT SD	16,331	(6,544)	(8,629)	19,718
215	CITY OF HOMER	74,751	(29,954)	(39,498)	90,255
218	SPECIAL EDUCATION SERVICE AGENCY	5,431	(2,176)	(2,870)	6,557
219	BARTLETT REGIONAL HOSPITAL	498,278	(199,670)	(263,283)	601,621
220	NORTHWEST ARCTIC BOROUGH	28,115	(11,266)	(14,855)	33,946
221	SAINT MARY'S SD	10,370	(4,155)	(5,479)	12,521
223	BRISTOL BAY RHA	18,587	(7,448)	(9,821)	22,442
224	COPPER RIVER BASIN RHA	8,839	(3,542)	(4,670)	10,672
225	SKAGWAY CITY SD	2,031	(814)	(1,073)	2,452
227	CITY OF KLAWOCK	10,754	(4,310)	(5,683)	12,985
228	PETERSBURG CITY SD	15,059	(6,035)	(7,957)	18,183
230	ALEUTIANS EAST BOROUGH	8,061	(3,230)	(4,259)	9,732
235	CITY OF HUSLIA	1,261	(505)	(666)	1,522
237	CITY OF KALTAG	148	(59)	(78)	178
240	HAINES BOROUGH SD	10,091	(4,044)	(5,332)	12,184
242	CITY OF ELIM	-	-	-	-
243	CITY OF ATKA	1,643	(659)	(868)	1,984
244	ALEUTIANS EAST BOROUGH SD	10,188	(4,083)	(5,383)	12,302
246	DELTA/GREELY SD	17,060	(6,836)	(9,014)	20,598
247	LAKE AND PENINSULA BOROUGH	5,386	(2,158)	(2,846)	6,503
248	CITY AND BOROUGH OF YAKUTAT	12,269	(4,917)	(6,483)	14,814
249	CITY OF UNALAKLEET	7,228	(2,896)	(3,819)	8,727

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Employer Number	Employer Name	FY2017 Employer Contributions	Employer Proportion	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows	Plan Fiduciary Net Position as % of Total OPEB Liability	Covered Payroll	Net OPEB Liability as % of Covered Payroll
251	KLAWOCK CITY SD	3,134	0.02552%	22,128	20,797	1,331	-	(832)			
254	CITY OF MEKORYUK	-	0.00000%	-	-	-	-	-			
255	ALASKA GATEWAY SD	15,376	0.12521%	108,553	102,024	6,530	889	(3,225)			
257	PELICAN CITY SD	129	0.00105%	913	859	55	-	(57)			
258	DENALI BOROUGH	3,707	0.03019%	26,170	24,596	1,574	-	(922)			
259	CITY OF ALLAKAKET	-	0.00000%	-	-	-	-	-			
260	CITY OF KACHEMAK	-	0.00000%	-	-	-	-	-			
262	COOK INLET HOUSING AUTHORITY	62,408	0.50821%	440,600	414,097	26,503	-	(13,581)			
263	INTERIOR RHA	6,834	0.05565%	48,249	45,347	2,902	242	(1,433)			
264	YAKUTAT SD	1,577	0.01284%	11,131	10,462	670	126	(331)			
265	KAKE CITY SD	3,155	0.02569%	22,276	20,936	1,340	227	(662)			
267	ALEUTIAN HOUSING AUTHORITY	6,656	0.05420%	46,992	44,165	2,827	-	(1,706)			
270	BERING STRAITS RHA	6,562	0.05344%	46,330	43,543	2,787	-	(2,980)			
271	CITY OF EGEKIK	131	0.00107%	926	871	56	88	(28)			
275	ILISAGVIK COLLEGE	48,718	0.39673%	343,949	323,260	20,689	-	(10,822)			
276	NORTH PACIFIC RIM HA	4,064	0.03310%	28,694	26,968	1,726	-	(945)			
278	SAXMAN SEAPORT	926	0.00754%	6,537	6,144	393	243	(194)			
279	TLINGIT-HAIDA RHA	18,975	0.15451%	133,960	125,902	8,058	-	(5,906)			
280	CITY OF TOKSOOK BAY	-	0.00000%	-	-	-	-	-			
281	BARANOF ISLAND HA	4,477	0.03645%	31,604	29,703	1,901	76	(939)			
282	CITY OF DELTA JUNCTION	3,111	0.02533%	21,963	20,642	1,321	-	(1,245)			
283	CITY OF ANDERSON	297	0.00242%	2,098	1,972	126	-	(94)			
284	INTER-ISLAND FERRY AUTHORITY	6,953	0.05662%	49,086	46,133	2,953	35	(1,458)			
286	CITY OF SELDOVIA	1,353	0.01102%	9,554	8,979	575	245	(284)			
288	NORTHWEST INUPIAT HOUSING AUTHORITY	3,892	0.03169%	27,478	25,825	1,653	156	(816)			
290	CITY OF UPPER KALSKAG	129	0.00105%	913	858	55	13	(27)			
291	CITY OF SHAKTOOLIK	378	0.00308%	2,671	2,510	161	-	(98)			
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	5,980	0.04869%	42,216	39,676	2,539	-	(1,615)			
296	MUNICIPALITY OF SKAGWAY	27,792	0.22632%	196,210	184,407	11,802	1,575	(5,828)			
297	CITY OF NULATO	1,869	0.01522%	13,195	12,401	794	90	(392)			
298	CITY OF ANIAK	1,676	0.01365%	11,834	11,122	712	440	(352)			
299	ALASKA GASLINE DEVELOPMENT CORPORATION	26,504	0.21583%	187,120	175,865	11,256	5,749	(5,558)			
Total		12,280,051	100.00%	86,697,000	81,482,000	5,215,000	219,378	(2,794,722)	93.98%	1,059,791,000	0.49%

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

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Employer Number	Employer Name	Net OPEB Liability 1% Decrease Discount Rate (7.0% Discount Rate)	Net OPEB Liability 1% Increase Discount Rate (9.0% Discount Rate)	Net OPEB Liability 1% Decrease Trend	Net OPEB Liability 1% Increase Trend
251	KLAWOCK CITY SD	6,236	(2,499)	(3,295)	7,529
254	CITY OF MEKORYUK	-	-	-	-
255	ALASKA GATEWAY SD	30,590	(12,258)	(16,163)	36,934
257	PELICAN CITY SD	257	(103)	(136)	311
258	DENALI BOROUGH	7,375	(2,955)	(3,897)	8,904
259	CITY OF ALLAKAKET	-	-	-	-
260	CITY OF KACHEMAK	-	-	-	-
262	COOK INLET HOUSING AUTHORITY	124,160	(49,753)	(65,604)	149,911
263	INTERIOR RHA	13,596	(5,448)	(7,184)	16,416
264	YAKUTAT SD	3,137	(1,257)	(1,657)	3,787
265	KAKE CITY SD	6,277	(2,515)	(3,317)	7,579
267	ALEUTIAN HOUSING AUTHORITY	13,242	(5,306)	(6,997)	15,989
270	BERING STRAITS RHA	13,056	(5,232)	(6,898)	15,763
271	CITY OF EGEGIK	261	(105)	(138)	315
275	ILISAGVIK COLLEGE	96,924	(38,839)	(51,213)	117,026
276	NORTH PACIFIC RIM HA	8,086	(3,240)	(4,273)	9,763
278	SAXMAN SEAPORT	1,842	(738)	(973)	2,224
279	TLINGIT-HAIDA RHA	37,750	(15,127)	(19,946)	45,579
280	CITY OF TOKSOOK BAY	-	-	-	-
281	BARANOF ISLAND HA	8,906	(3,569)	(4,706)	10,753
282	CITY OF DELTA JUNCTION	6,189	(2,480)	(3,270)	7,473
283	CITY OF ANDERSON	591	(237)	(312)	714
284	INTER-ISLAND FERRY AUTHORITY	13,832	(5,543)	(7,309)	16,701
286	CITY OF SELDOVIA	2,692	(1,079)	(1,422)	3,251
288	NORTHWEST INUPIAT HOUSING AUTHORITY	7,743	(3,103)	(4,091)	9,349
290	CITY OF UPPER KALSKAG	257	(103)	(136)	311
291	CITY OF SHAKTOOLIK	753	(302)	(398)	909
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	11,896	(4,767)	(6,286)	14,364
296	MUNICIPALITY OF SKAGWAY	55,291	(22,156)	(29,215)	66,759
297	CITY OF NULATO	3,718	(1,490)	(1,965)	4,490
298	CITY OF ANIAK	3,335	(1,336)	(1,762)	4,026
299	ALASKA GASLINE DEVELOPMENT CORPORATION	52,730	(21,130)	(27,862)	63,666
Total		24,431,000	(9,790,000)	(12,909,000)	29,498,000

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

State of Alaska Public Employees' Retirement System DCR - Retiree Medical
Schedule B - Employers' Allocation of Net OPEB Liability as of 6/30/2018

Employer Number	Employer Name	FY2018 Employer Contributions	Employer Proportion	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows
101	STATE OF ALASKA	5,699,436	48.89051%	55,119,167	48,897,849	6,221,318	2,882,193
102	SOUTHWEST REGION SD	16,055	0.13773%	155,272	137,747	17,526	9,448
103	ANNETTE ISLAND SD	12,659	0.10859%	122,422	108,604	13,818	7,760
104	BERING STRAIT SD	42,200	0.36200%	408,117	362,053	46,064	21,720
105	CHATHAM SD	4,141	0.03552%	40,043	35,524	4,520	2,450
106	ALASKA MUNICIPAL LEAGUE	-	0.00000%	-	-	-	-
107	CITY OF VALDEZ	59,063	0.50665%	571,200	506,729	64,472	33,801
108	JUNEAU BOROUGH SD	77,422	0.66414%	748,747	664,235	84,511	41,862
109	MATANUSKA-SUSITNA BOROUGH	135,734	1.16434%	1,312,679	1,164,516	148,162	71,109
110	MATANUSKA-SUSITNA BOROUGH SD	196,328	1.68413%	1,898,688	1,684,382	214,306	105,313
111	ANCHORAGE SD	554,292	4.75479%	5,360,548	4,755,501	605,047	293,425
112	COPPER RIVER SD	7,681	0.06589%	74,283	65,899	8,384	4,487
113	UNIVERSITY OF ALASKA	366,808	3.14653%	3,547,394	3,146,998	400,395	268,788
115	CITY OF KENAI	44,678	0.38325%	432,076	383,308	48,769	23,286
116	FAIRBANKS NORTH STAR BOROUGH	143,574	1.23160%	1,388,503	1,231,783	156,721	80,887
117	FAIRBANKS NORTH STAR BOROUGH SD	201,745	1.73060%	1,951,073	1,730,855	220,218	107,108
118	DENALI BOROUGH SD	11,945	0.10246%	115,516	102,478	13,038	6,609
120	CITY AND BOROUGH OF SITKA	63,777	0.54709%	616,786	547,170	69,617	32,338
121	CHUGACH SD	3,650	0.03131%	35,299	31,315	3,984	1,846
122	KETCHIKAN GATEWAY BOROUGH	26,641	0.22853%	257,649	228,568	29,081	13,472
123	CITY OF SOLDOTNA	25,847	0.22171%	249,961	221,748	28,213	13,071
124	IDITAROD AREA SD	5,886	0.05049%	56,920	50,495	6,425	4,372
125	KUSPUK SD	9,419	0.08080%	91,092	80,811	10,282	6,209
126	CITY AND BOROUGH OF JUNEAU	191,050	1.63885%	1,847,644	1,639,099	208,544	102,609
128	CITY OF KODIAK	47,546	0.40785%	459,812	407,913	51,899	26,854
129	CITY OF FAIRBANKS	35,479	0.30434%	343,115	304,387	38,727	20,691
131	CITY OF WASILLA	47,095	0.40399%	455,460	404,052	51,408	27,228
133	SITKA BOROUGH SD	18,902	0.16215%	182,805	162,172	20,633	9,559
134	CITY OF PALMER	26,523	0.22752%	256,501	227,549	28,951	15,555
135	CITY AND BOROUGH OF WRANGELL	12,409	0.10645%	120,010	106,465	13,546	6,530
136	CITY OF BETHEL	40,507	0.34747%	391,741	347,525	44,216	20,484
137	VALDEZ CITY SD	13,453	0.11540%	130,107	115,422	14,685	7,613
138	HOONAH CITY SD	2,029	0.01741%	19,624	17,409	2,215	1,026
139	CITY OF NOME	24,963	0.21414%	241,421	214,172	27,249	13,480
140	CITY OF KOTZEBUE	32,896	0.28219%	318,141	282,233	35,909	17,605
141	GALENA CITY SD	27,211	0.23342%	263,156	233,454	29,703	13,765
143	CITY OF PETERSBURG	29,123	0.24982%	281,644	249,854	31,789	15,893
144	BRISTOL BAY BOROUGH	14,915	0.12794%	144,244	127,963	16,281	8,151
145	NORTH SLOPE BOROUGH	482,016	4.13480%	4,661,574	4,135,420	526,153	247,277
146	WRANGELL PUBLIC SD	4,867	0.04175%	47,073	41,760	5,313	2,707
148	CITY OF CORDOVA	22,317	0.19144%	215,831	191,470	24,361	11,594
149	NOME CITY SD	8,888	0.07624%	85,955	76,253	9,702	4,495
151	CITY OF KING COVE	5,826	0.04998%	56,344	49,984	6,360	3,306
152	ALASKA HOUSING FINANCE CORPORATION	82,879	0.71095%	801,524	711,055	90,468	45,372
153	LOWER YUKON SD	38,533	0.33054%	372,655	330,593	42,062	22,261
154	NORTHWEST ARCTIC BOROUGH SD	50,433	0.43262%	487,739	432,688	55,051	25,556
155	SOUTHEAST ISLAND SD	6,974	0.05982%	67,443	59,831	7,612	3,965
156	PRIBILOF SD	879	0.00754%	8,506	7,546	960	511
157	LOWER KUSKOKWIM SD	97,649	0.83765%	944,365	837,774	106,591	53,917
158	KODIAK ISLAND BOROUGH SD	46,865	0.40201%	453,231	402,075	51,156	24,246
159	YUKON FLATS SD	7,152	0.06135%	69,170	61,363	7,807	4,166
160	YUKON / KOYUKUK SD	16,534	0.14183%	159,904	141,855	18,048	9,064
161	NORTH SLOPE BOROUGH SD	84,502	0.72487%	817,220	724,980	92,240	47,358
162	ALEUTIAN REGION SD	-	0.00000%	-	-	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	10,946	0.09390%	105,861	93,912	11,949	13,048
164	LAKE AND PENINSULA BOROUGH SD	11,586	0.09939%	112,051	99,404	12,647	6,133

State of Alaska Public Employees' Retirement System DCR - Retiree Medical
Schedule B - Employers' Allocation of Net OPEB Liability as of 6/30/2018

Employer Number	Employer Name	Total Deferred Inflows	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 (7.0% Discount Rate)	Net OPEB Liability 1% Increase Discount Rate (9.0% Discount Rate)
101	STATE OF ALASKA	(1,454,111)				18,578,396	(3,416,958)
102	SOUTHWEST REGION SD	(3,493)				52,336	(9,626)
103	ANNETTE ISLAND SD	(2,754)				41,263	(7,589)
104	BERING STRAIT SD	(12,256)				137,559	(25,300)
105	CHATHAM SD	(901)				13,497	(2,482)
106	ALASKA MUNICIPAL LEAGUE	-				-	-
107	CITY OF VALDEZ	(12,850)				192,528	(35,410)
108	JUNEAU BOROUGH SD	(16,845)				252,372	(46,416)
109	MATANUSKA-SUSITNA BOROUGH	(29,532)				442,450	(81,376)
110	MATANUSKA-SUSITNA BOROUGH SD	(47,122)				639,969	(117,704)
111	ANCHORAGE SD	(130,943)				1,806,819	(332,312)
112	COPPER RIVER SD	(1,671)				25,038	(4,605)
113	UNIVERSITY OF ALASKA	(79,806)				1,195,680	(219,911)
115	CITY OF KENAI	(10,081)				145,635	(26,785)
116	FAIRBANKS NORTH STAR BOROUGH	(31,237)				468,007	(86,076)
117	FAIRBANKS NORTH STAR BOROUGH SD	(43,894)				657,626	(120,951)
118	DENALI BOROUGH SD	(2,695)				38,936	(7,161)
120	CITY AND BOROUGH OF SITKA	(14,480)				207,893	(38,236)
121	CHUGACH SD	(1,382)				11,898	(2,188)
122	KETCHIKAN GATEWAY BOROUGH	(7,900)				86,843	(15,972)
123	CITY OF SOLDOTNA	(7,172)				84,252	(15,496)
124	IDITAROD AREA SD	(1,869)				19,185	(3,529)
125	KUSPUK SD	(2,049)				30,704	(5,647)
126	CITY AND BOROUGH OF JUNEAU	(45,369)				622,764	(114,539)
128	CITY OF KODIAK	(10,344)				154,984	(28,505)
129	CITY OF FAIRBANKS	(7,719)				115,650	(21,270)
131	CITY OF WASILLA	(10,247)				153,517	(28,235)
133	SITKA BOROUGH SD	(5,463)				61,616	(11,333)
134	CITY OF PALMER	(7,162)				86,456	(15,901)
135	CITY AND BOROUGH OF WRANGELL	(3,547)				40,450	(7,440)
136	CITY OF BETHEL	(9,008)				132,040	(24,285)
137	VALDEZ CITY SD	(3,961)				43,854	(8,066)
138	HOONAH CITY SD	(1,896)				6,614	(1,217)
139	CITY OF NOME	(5,801)				81,373	(14,966)
140	CITY OF KOTZEBUE	(8,299)				107,232	(19,722)
141	GALENA CITY SD	(6,055)				88,699	(16,314)
143	CITY OF PETERSBURG	(7,195)				94,930	(17,460)
144	BRISTOL BAY BOROUGH	(3,245)				48,619	(8,942)
145	NORTH SLOPE BOROUGH	(104,872)				1,571,224	(288,981)
146	WRANGELL PUBLIC SD	(1,059)				15,867	(2,918)
148	CITY OF CORDOVA	(6,478)				72,748	(13,380)
149	NOME CITY SD	(4,137)				28,972	(5,329)
151	CITY OF KING COVE	(1,268)				18,991	(3,493)
152	ALASKA HOUSING FINANCE CORPORATION	(18,032)				270,161	(49,688)
153	LOWER YUKON SD	(8,384)				125,607	(23,102)
154	NORTHWEST ARCTIC BOROUGH SD	(14,269)				164,397	(30,236)
155	SOUTHEAST ISLAND SD	(1,540)				22,732	(4,181)
156	PRIBILOF SD	(474)				2,867	(527)
157	LOWER KUSKOKWIM SD	(21,246)				318,306	(58,543)
158	KODIAK ISLAND BOROUGH SD	(14,449)				152,766	(28,097)
159	YUKON FLATS SD	(1,828)				23,314	(4,288)
160	YUKON / KOYUKUK SD	(3,597)				53,897	(9,913)
161	NORTH SLOPE BOROUGH SD	(18,385)				275,451	(50,661)
162	ALEUTIAN REGION SD	(422)				-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	(16,533)				35,681	(6,563)
164	LAKE AND PENINSULA BOROUGH SD	(3,836)				37,768	(6,946)

State of Alaska Public Employees' Retirement System DCR - Retiree Medical
Schedule B - Employers' Allocation of Net OPEB Liability as of 6/30/2018

Employer Number	Employer Name	Net OPEB Liability 1% Decrease Trend	Net OPEB Liability 1% Increase Trend
101	STATE OF ALASKA	(5,289,465)	21,626,230
102	SOUTHWEST REGION SD	(14,901)	60,922
103	ANNETTE ISLAND SD	(11,748)	48,033
104	BERING STRAIT SD	(39,165)	160,126
105	CHATHAM SD	(3,843)	15,711
106	ALASKA MUNICIPAL LEAGUE	-	-
107	CITY OF VALDEZ	(54,815)	224,113
108	JUNEAU BOROUGH SD	(71,853)	293,774
109	MATANUSKA-SUSITNA BOROUGH	(125,970)	515,035
110	MATANUSKA-SUSITNA BOROUGH SD	(182,206)	744,958
111	ANCHORAGE SD	(514,420)	2,103,233
112	COPPER RIVER SD	(7,129)	29,145
113	UNIVERSITY OF ALASKA	(340,423)	1,391,834
115	CITY OF KENAI	(41,464)	169,527
116	FAIRBANKS NORTH STAR BOROUGH	(133,247)	544,785
117	FAIRBANKS NORTH STAR BOROUGH SD	(187,233)	765,511
118	DENALI BOROUGH SD	(11,085)	45,323
120	CITY AND BOROUGH OF SITKA	(59,189)	241,999
121	CHUGACH SD	(3,387)	13,850
122	KETCHIKAN GATEWAY BOROUGH	(24,725)	101,089
123	CITY OF SOLDOTNA	(23,987)	98,073
124	IDITAROD AREA SD	(5,462)	22,333
125	KUSPUK SD	(8,742)	35,741
126	CITY AND BOROUGH OF JUNEAU	(177,308)	724,931
128	CITY OF KODIAK	(44,125)	180,409
129	CITY OF FAIRBANKS	(32,927)	134,623
131	CITY OF WASILLA	(43,708)	178,701
133	SITKA BOROUGH SD	(17,543)	71,724
134	CITY OF PALMER	(24,615)	100,639
135	CITY AND BOROUGH OF WRANGELL	(11,517)	47,086
136	CITY OF BETHEL	(37,593)	153,701
137	VALDEZ CITY SD	(12,486)	51,048
138	HOONAH CITY SD	(1,883)	7,700
139	CITY OF NOME	(23,168)	94,723
140	CITY OF KOTZEBUE	(30,530)	124,824
141	GALENA CITY SD	(25,254)	103,250
143	CITY OF PETERSBURG	(27,028)	110,504
144	BRISTOL BAY BOROUGH	(13,842)	56,595
145	NORTH SLOPE BOROUGH	(447,344)	1,828,988
146	WRANGELL PUBLIC SD	(4,517)	18,469
148	CITY OF CORDOVA	(20,712)	84,682
149	NOME CITY SD	(8,249)	33,725
151	CITY OF KING COVE	(5,407)	22,107
152	ALASKA HOUSING FINANCE CORPORATION	(76,918)	314,481
153	LOWER YUKON SD	(35,762)	146,213
154	NORTHWEST ARCTIC BOROUGH SD	(46,806)	191,367
155	SOUTHEAST ISLAND SD	(6,472)	26,462
156	PRIBILOF SD	(816)	3,337
157	LOWER KUSKOKWIM SD	(90,625)	370,525
158	KODIAK ISLAND BOROUGH SD	(43,494)	177,827
159	YUKON FLATS SD	(6,638)	27,139
160	YUKON / KOYUKUK SD	(15,345)	62,739
161	NORTH SLOPE BOROUGH SD	(78,424)	320,640
162	ALEUTIAN REGION SD	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	(10,159)	41,535
164	LAKE AND PENINSULA BOROUGH SD	(10,753)	43,964

State of Alaska Public Employees' Retirement System DCR - Retiree Medical
Schedule B - Employers' Allocation of Net OPEB Liability as of 6/30/2018

Employer Number	Employer Name	FY2018 Employer Contributions	Employer Proportion	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows
165	SITKA COMMUNITY HOSPITAL	85,612	0.73439%	827,952	734,501	93,451	44,100
166	TANANA SD	1,396	0.01198%	13,505	11,981	1,524	1,053
167	SOUTHEAST REGIONAL RESOURCE CENTER	9,621	0.08253%	93,049	82,547	10,503	4,882
168	HYDABURG CITY SD	2,112	0.01812%	20,427	18,122	2,306	1,361
169	CITY OF TANANA	-	0.00000%	-	-	-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL	6,196	0.05315%	59,918	53,155	6,763	3,678
171	CITY OF BARROW	10,713	0.09190%	103,603	91,909	11,694	7,089
172	CITY OF SAINT PAUL	7,487	0.06423%	72,411	64,238	8,173	4,257
173	MUNICIPALITY OF ANCHORAGE	985,898	8.45717%	9,534,608	8,458,434	1,076,174	574,189
174	KODIAK ISLAND BOROUGH	19,210	0.16478%	185,776	164,807	20,969	12,268
175	NOME JOINT UTILITY SYSTEM	1,630	0.01398%	15,761	13,982	1,779	1,574
176	CITY OF SAND POINT	8,318	0.07135%	80,440	71,361	9,079	4,206
177	KETCHIKAN GATEWAY BOROUGH SD	48,824	0.41882%	472,180	418,885	53,295	26,671
178	CITY OF DILLINGHAM	22,136	0.18988%	214,072	189,910	24,162	11,194
179	CITY OF UNALASKA	77,079	0.66119%	745,428	661,291	84,137	39,799
180	KENAI PENINSULA BOROUGH	110,961	0.95184%	1,073,104	951,982	121,122	56,462
181	CITY OF KETCHIKAN	47,887	0.41078%	463,113	410,842	52,272	25,620
182	CITY OF SEWARD	26,323	0.22580%	254,571	225,838	28,734	13,804
183	CITY OF FORT YUKON	4,205	0.03607%	40,666	36,076	4,590	3,625
184	BRISTOL BAY BOROUGH SD	3,064	0.02628%	29,629	26,285	3,344	2,507
185	CORDOVA CITY SD	5,526	0.04740%	53,439	47,408	6,032	3,117
186	CITY OF CRAIG	11,612	0.09961%	112,301	99,626	12,675	5,872
187	PETERSBURG MEDICAL CENTER	47,319	0.40591%	457,622	405,970	51,652	25,958
189	HAINES BOROUGH	18,876	0.16192%	182,554	161,949	20,605	10,995
190	KENAI PENINSULA BOROUGH SD	112,666	0.96646%	1,089,589	966,607	122,982	57,882
191	CITY OF NORTH POLE	17,284	0.14827%	167,154	148,288	18,867	9,174
192	CITY OF GALENA	4,895	0.04199%	47,340	41,997	5,343	2,958
193	CITY OF NENANA	1,053	0.00903%	10,179	9,030	1,149	1,008
195	YUPIIT SD	7,944	0.06815%	76,829	68,157	8,672	5,605
196	NENANA CITY SD	12,830	0.11006%	124,078	110,073	14,005	7,503
198	CITY OF SAXMAN	572	0.00491%	5,533	4,908	624	289
199	CITY OF HOONAH	10,435	0.08952%	100,920	89,529	11,391	5,794
200	CITY OF PELICAN	728	0.00624%	7,038	6,244	794	525
202	CITY OF WHITTIER	7,656	0.06567%	74,038	65,682	8,357	4,476
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	15,337	0.13156%	148,325	131,583	16,741	7,756
204	CRAIG CITY SD	7,550	0.06477%	73,017	64,776	8,241	3,956
205	DILLINGHAM CITY SD	8,641	0.07412%	83,568	74,136	9,432	5,477
206	CITY OF THORNE BAY	3,666	0.03145%	35,455	31,453	4,002	2,012
208	CITY OF AKUTAN	5,700	0.04890%	55,126	48,904	6,222	6,018
209	UNALASKA CITY SD	5,375	0.04611%	51,986	46,118	5,868	3,091
211	KASHUNAMIUT SD	7,634	0.06548%	73,826	65,494	8,333	3,860
215	CITY OF HOMER	36,137	0.30999%	349,481	310,035	39,446	18,552
218	SPECIAL EDUCATION SERVICE AGENCY	1,875	0.01608%	18,134	16,087	2,047	948
219	BARTLETT REGIONAL HOSPITAL	246,756	2.11670%	2,386,373	2,117,023	269,351	141,351
220	NORTHWEST ARCTIC BOROUGH	16,449	0.14110%	159,079	141,124	17,955	10,122
221	SAINT MARY'S SD	3,776	0.03239%	36,519	32,397	4,122	1,910
223	BRISTOL BAY RHA	7,019	0.06021%	67,885	60,222	7,662	3,550
224	COPPER RIVER BASIN RHA	3,429	0.02942%	33,162	29,419	3,743	1,734
225	SKAGWAY CITY SD	1,630	0.01398%	15,764	13,985	1,779	1,217
227	CITY OF KLAWOCK	4,277	0.03669%	41,360	36,692	4,668	2,163
228	PETERSBURG CITY SD	7,606	0.06525%	73,560	65,257	8,303	4,132
230	ALEUTIANS EAST BOROUGH	3,852	0.03305%	37,256	33,051	4,205	2,229
235	CITY OF HUSLIA	1,348	0.01157%	13,039	11,568	1,472	1,126
237	CITY OF KALTAG	202	0.00173%	1,950	1,730	220	180
240	HAINES BOROUGH SD	4,358	0.03738%	42,145	37,388	4,757	2,204
242	CITY OF ELIM	-	0.00000%	-	-	-	-

State of Alaska Public Employees' Retirement System DCR - Retiree Medical
Schedule B - Employers' Allocation of Net OPEB Liability as of 6/30/2018

Employer Number	Employer Name	Total Deferred Inflows	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 (7.0% Discount Rate)	Net OPEB Liability 1% Increase Discount Rate (9.0% Discount Rate)
165	SITKA COMMUNITY HOSPITAL	(21,735)				279,068	(51,327)
166	TANANA SD	(519)				4,552	(837)
167	SOUTHEAST REGIONAL RESOURCE CENTER	(2,400)				31,363	(5,768)
168	HYDABURG CITY SD	(485)				6,885	(1,266)
169	CITY OF TANANA	-				-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL	(1,421)				20,196	(3,714)
171	CITY OF BARROW	(2,345)				34,920	(6,423)
172	CITY OF SAINT PAUL	(3,726)				24,407	(4,489)
173	MUNICIPALITY OF ANCHORAGE	(214,502)				3,213,723	(591,071)
174	KODIAK ISLAND BOROUGH	(4,179)				62,617	(11,517)
175	NOME JOINT UTILITY SYSTEM	(355)				5,313	(977)
176	CITY OF SAND POINT	(2,393)				27,113	(4,987)
177	KETCHIKAN GATEWAY BOROUGH SD	(10,623)				159,152	(29,271)
178	CITY OF DILLINGHAM	(6,202)				72,155	(13,271)
179	CITY OF UNALASKA	(17,089)				251,253	(46,211)
180	KENAI PENINSULA BOROUGH	(24,893)				361,699	(66,524)
181	CITY OF KETCHIKAN	(11,272)				156,096	(28,709)
182	CITY OF SEWARD	(5,881)				85,805	(15,781)
183	CITY OF FORT YUKON	(915)				13,707	(2,521)
184	BRISTOL BAY BOROUGH SD	(667)				9,987	(1,837)
185	CORDOVA CITY SD	(1,286)				18,012	(3,313)
186	CITY OF CRAIG	(3,201)				37,852	(6,962)
187	PETERSBURG MEDICAL CENTER	(10,295)				154,245	(28,369)
189	HAINES BOROUGH	(4,318)				61,531	(11,317)
190	KENAI PENINSULA BOROUGH SD	(28,249)				367,256	(67,546)
191	CITY OF NORTH POLE	(3,760)				56,341	(10,362)
192	CITY OF GALENA	(1,246)				15,956	(2,935)
193	CITY OF NENANA	(229)				3,431	(631)
195	YUPIIT SD	(2,303)				25,896	(4,763)
196	NENANA CITY SD	(2,791)				41,822	(7,692)
198	CITY OF SAXMAN	(702)				1,865	(343)
199	CITY OF HOONAH	(2,608)				34,016	(6,256)
200	CITY OF PELICAN	(350)				2,372	(436)
202	CITY OF WHITTIER	(1,755)				24,955	(4,590)
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	(5,091)				49,994	(9,195)
204	CRAIG CITY SD	(1,956)				24,611	(4,526)
205	DILLINGHAM CITY SD	(3,455)				28,167	(5,181)
206	CITY OF THORNE BAY	(1,070)				11,950	(2,198)
208	CITY OF AKUTAN	(4,318)				18,581	(3,417)
209	UNALASKA CITY SD	(1,316)				17,522	(3,223)
211	KASHUNAMIUT SD	(2,723)				24,884	(4,577)
215	CITY OF HOMER	(8,360)				117,796	(21,665)
218	SPECIAL EDUCATION SERVICE AGENCY	(859)				6,112	(1,124)
219	BARTLETT REGIONAL HOSPITAL	(53,687)				804,348	(147,937)
220	NORTHWEST ARCTIC BOROUGH	(5,690)				53,619	(9,862)
221	SAINT MARY'S SD	(1,555)				12,309	(2,264)
223	BRISTOL BAY RHA	(2,909)				22,881	(4,208)
224	COPPER RIVER BASIN RHA	(1,434)				11,178	(2,056)
225	SKAGWAY CITY SD	(384)				5,313	(977)
227	CITY OF KLAWOCK	(1,590)				13,941	(2,564)
228	PETERSBURG CITY SD	(1,655)				24,794	(4,560)
230	ALEUTIANS EAST BOROUGH	(838)				12,558	(2,310)
235	CITY OF HUSLIA	(309)				4,395	(808)
237	CITY OF KALTAG	(115)				657	(121)
240	HAINES BOROUGH SD	(1,750)				14,205	(2,613)
242	CITY OF ELIM	-				-	-

State of Alaska Public Employees' Retirement System DCR - Retiree Medical
Schedule B - Employers' Allocation of Net OPEB Liability as of 6/30/2018

Employer Number	Employer Name	Net OPEB Liability 1% Decrease Trend	Net OPEB Liability 1% Increase Trend
165	SITKA COMMUNITY HOSPITAL	(79,454)	324,850
166	TANANA SD	(1,296)	5,299
167	SOUTHEAST REGIONAL RESOURCE CENTER	(8,929)	36,508
168	HYDABURG CITY SD	(1,960)	8,015
169	CITY OF TANANA	-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL	(5,750)	23,509
171	CITY OF BARROW	(9,942)	40,649
172	CITY OF SAINT PAUL	(6,949)	28,411
173	MUNICIPALITY OF ANCHORAGE	(914,981)	3,740,943
174	KODIAK ISLAND BOROUGH	(17,828)	72,890
175	NOME JOINT UTILITY SYSTEM	(1,513)	6,184
176	CITY OF SAND POINT	(7,719)	31,561
177	KETCHIKAN GATEWAY BOROUGH SD	(45,312)	185,262
178	CITY OF DILLINGHAM	(20,543)	83,992
179	CITY OF UNALASKA	(71,534)	292,472
180	KENAI PENINSULA BOROUGH	(102,980)	421,037
181	CITY OF KETCHIKAN	(44,442)	181,704
182	CITY OF SEWARD	(24,430)	99,882
183	CITY OF FORT YUKON	(3,902)	15,955
184	BRISTOL BAY BOROUGH SD	(2,843)	11,625
185	CORDOVA CITY SD	(5,128)	20,967
186	CITY OF CRAIG	(10,777)	44,062
187	PETERSBURG MEDICAL CENTER	(43,915)	179,550
189	HAINES BOROUGH	(17,519)	71,626
190	KENAI PENINSULA BOROUGH SD	(104,562)	427,505
191	CITY OF NORTH POLE	(16,041)	65,584
192	CITY OF GALENA	(4,543)	18,574
193	CITY OF NENANA	(977)	3,994
195	YUPIIT SD	(7,373)	30,144
196	NENANA CITY SD	(11,907)	48,683
198	CITY OF SAXMAN	(531)	2,171
199	CITY OF HOONAH	(9,685)	39,597
200	CITY OF PELICAN	(675)	2,762
202	CITY OF WHITTIER	(7,105)	29,049
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	(14,234)	58,196
204	CRAIG CITY SD	(7,007)	28,649
205	DILLINGHAM CITY SD	(8,020)	32,788
206	CITY OF THORNE BAY	(3,402)	13,911
208	CITY OF AKUTAN	(5,290)	21,629
209	UNALASKA CITY SD	(4,989)	20,397
211	KASHUNAMIUT SD	(7,085)	28,966
215	CITY OF HOMER	(33,538)	137,120
218	SPECIAL EDUCATION SERVICE AGENCY	(1,740)	7,115
219	BARTLETT REGIONAL HOSPITAL	(229,006)	936,303
220	NORTHWEST ARCTIC BOROUGH	(15,266)	62,415
221	SAINT MARY'S SD	(3,505)	14,329
223	BRISTOL BAY RHA	(6,514)	26,635
224	COPPER RIVER BASIN RHA	(3,182)	13,011
225	SKAGWAY CITY SD	(1,513)	6,185
227	CITY OF KLAWOCK	(3,969)	16,228
228	PETERSBURG CITY SD	(7,059)	28,861
230	ALEUTIANS EAST BOROUGH	(3,575)	14,618
235	CITY OF HUSLIA	(1,251)	5,116
237	CITY OF KALTAG	(187)	765
240	HAINES BOROUGH SD	(4,044)	16,536
242	CITY OF ELIM	-	-

State of Alaska Public Employees' Retirement System DCR - Retiree Medical
Schedule B - Employers' Allocation of Net OPEB Liability as of 6/30/2018

Employer Number	Employer Name	FY2018 Employer Contributions	Employer Proportion	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows
243	CITY OF ATKA	523	0.00449%	5,058	4,487	571	265
244	ALEUTIANS EAST BOROUGH SD	4,979	0.04271%	48,148	42,714	5,434	2,587
246	DELTA/GREELY SD	7,580	0.06502%	73,305	65,031	8,274	3,833
247	LAKE AND PENINSULA BOROUGH	2,432	0.02086%	23,519	20,864	2,655	1,230
248	CITY AND BOROUGH OF YAKUTAT	4,132	0.03545%	39,961	35,450	4,510	2,927
249	CITY OF UNALAKLEET	3,826	0.03282%	37,006	32,829	4,177	2,623
251	KLAWOCK CITY SD	2,722	0.02335%	26,322	23,351	2,971	1,376
254	CITY OF MEKORYUK	-	0.00000%	-	-	-	-
255	ALASKA GATEWAY SD	16,146	0.13851%	156,151	138,526	17,625	9,866
257	PELICAN CITY SD	-	0.00000%	-	-	-	-
258	DENALI BOROUGH	3,799	0.03259%	36,739	32,592	4,147	2,088
259	CITY OF ALLAKAKET	-	0.00000%	-	-	-	-
260	CITY OF KACHEMAK	-	0.00000%	-	-	-	-
262	COOK INLET HOUSING AUTHORITY	57,608	0.49417%	557,125	494,242	62,883	29,132
263	INTERIOR RHA	6,774	0.05811%	65,509	58,115	7,394	3,807
264	YAKUTAT SD	1,303	0.01118%	12,604	11,181	1,423	770
265	KAKE CITY SD	2,786	0.02390%	26,947	23,906	3,042	1,608
267	ALEUTIAN HOUSING AUTHORITY	5,901	0.05062%	57,072	50,631	6,442	2,984
270	BERING STRAITS RHA	7,030	0.06030%	67,984	60,311	7,673	4,031
271	CITY OF EGEGIK	1,041	0.00893%	10,069	8,932	1,136	1,149
275	ILISAGVIK COLLEGE	47,229	0.40513%	456,748	405,195	51,553	24,465
276	NORTH PACIFIC RIM HA	4,012	0.03442%	38,805	34,425	4,380	2,121
278	SAXMAN SEAPORT	562	0.00482%	5,438	4,824	614	497
279	TLINGIT-HAIDA RHA	19,287	0.16545%	186,528	165,475	21,053	10,511
280	CITY OF TOKSOOK BAY	-	0.00000%	-	-	-	-
281	BARANOF ISLAND HA	3,675	0.03152%	35,540	31,528	4,011	1,925
282	CITY OF DELTA JUNCTION	2,321	0.01991%	22,448	19,915	2,534	1,174
283	CITY OF ANDERSON	189	0.00162%	1,823	1,617	206	95
284	INTER-ISLAND FERRY AUTHORITY	6,404	0.05493%	61,929	54,939	6,990	3,269
286	CITY OF SELDOVIA	963	0.00826%	9,312	8,261	1,051	702
288	NORTHWEST INUPIAT HOUSING AUTHORITY	3,975	0.03410%	38,439	34,101	4,339	2,313
290	CITY OF UPPER KALSKAG	114	0.00098%	1,106	981	125	70
291	CITY OF SHAKTOOLIK	331	0.00284%	3,199	2,838	361	167
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	4,605	0.03950%	44,536	39,509	5,027	2,329
296	MUNICIPALITY OF SKAGWAY	25,903	0.22220%	250,512	222,237	28,275	14,480
297	CITY OF NULATO	1,385	0.01188%	13,393	11,882	1,512	780
298	CITY OF ANIAK	1,793	0.01538%	17,343	15,386	1,958	1,413
299	ALASKA GASLINE DEVELOPMENT CORPORATION	23,600	0.20244%	228,233	202,472	25,761	16,973
Total		11,657,549	100.00000%	112,740,000	100,015,000	12,725,000	6,220,217

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

State of Alaska Public Employees' Retirement System DCR - Retiree Medical
Schedule B - Employers' Allocation of Net OPEB Liability as of 6/30/2018

Employer Number	Employer Name	Total Deferred Inflows	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 (7.0% Discount Rate)	Net OPEB Liability 1% Increase Discount Rate (9.0% Discount Rate)
243	CITY OF ATKA	(806)				1,705	(314)
244	ALEUTIANS EAST BOROUGH SD	(2,124)				16,229	(2,985)
246	DELTA/GREELY SD	(2,424)				24,708	(4,544)
247	LAKE AND PENINSULA BOROUGH	(945)				7,927	(1,458)
248	CITY AND BOROUGH OF YAKUTAT	(1,924)				13,469	(2,477)
249	CITY OF UNALAKLEET	(833)				12,473	(2,294)
251	KLAWOCK CITY SD	(896)				8,872	(1,632)
254	CITY OF MEKORYUK	-				-	-
255	ALASKA GATEWAY SD	(3,513)				52,632	(9,680)
257	PELICAN CITY SD	(99)				-	-
258	DENALI BOROUGH	(954)				12,383	(2,278)
259	CITY OF ALLAKAKET	-				-	-
260	CITY OF KACHEMAK	-				-	-
262	COOK INLET HOUSING AUTHORITY	(13,942)				187,784	(34,537)
263	INTERIOR RHA	(1,474)				22,080	(4,061)
264	YAKUTAT SD	(399)				4,248	(781)
265	KAKE CITY SD	(731)				9,083	(1,671)
267	ALEUTIAN HOUSING AUTHORITY	(1,804)				19,237	(3,538)
270	BERING STRAITS RHA	(2,936)				22,915	(4,214)
271	CITY OF EGEGIK	(227)				3,394	(624)
275	ILISAGVIK COLLEGE	(10,806)				153,951	(28,315)
276	NORTH PACIFIC RIM HA	(954)				13,079	(2,406)
278	SAXMAN SEAPORT	(311)				1,833	(337)
279	TLINGIT-HAIDA RHA	(5,885)				62,871	(11,563)
280	CITY OF TOKSOOK BAY	-				-	-
281	BARANOF ISLAND HA	(1,142)				11,979	(2,203)
282	CITY OF DELTA JUNCTION	(1,400)				7,566	(1,392)
283	CITY OF ANDERSON	(125)				614	(113)
284	INTER-ISLAND FERRY AUTHORITY	(1,510)				20,874	(3,839)
286	CITY OF SELDOVIA	(401)				3,139	(577)
288	NORTHWEST INUPIAT HOUSING AUTHORITY	(865)				12,956	(2,383)
290	CITY OF UPPER KALSKAG	(30)				373	(69)
291	CITY OF SHAKTOOLIK	(105)				1,078	(198)
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	(1,956)				15,011	(2,761)
296	MUNICIPALITY OF SKAGWAY	(5,922)				84,437	(15,530)
297	CITY OF NULATO	(533)				4,514	(830)
298	CITY OF ANIAK	(390)				5,846	(1,075)
299	ALASKA GASLINE DEVELOPMENT CORPORATION	(6,064)				76,928	(14,149)
Total		(2,861,348)	88.71%	1,131,441,000	1.12%	38,000,000	(6,989,000)

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

State of Alaska Public Employees' Retirement System DCR - Retiree Medical
Schedule B - Employers' Allocation of Net OPEB Liability as of 6/30/2018

Employer Number	Employer Name	Net OPEB Liability 1% Decrease Trend	Net OPEB Liability 1% Increase Trend
243	CITY OF ATKA	(485)	1,985
244	ALEUTIANS EAST BOROUGH SD	(4,620)	18,891
246	DELTA/GREELY SD	(7,035)	28,762
247	LAKE AND PENINSULA BOROUGH	(2,257)	9,228
248	CITY AND BOROUGH OF YAKUTAT	(3,835)	15,679
249	CITY OF UNALAKLEET	(3,551)	14,519
251	KLAWOCK CITY SD	(2,526)	10,327
254	CITY OF MEKORYUK	-	-
255	ALASKA GATEWAY SD	(14,985)	61,267
257	PELICAN CITY SD	-	-
258	DENALI BOROUGH	(3,526)	14,415
259	CITY OF ALLAKAKET	-	-
260	CITY OF KACHEMAK	-	-
262	COOK INLET HOUSING AUTHORITY	(53,464)	218,590
263	INTERIOR RHA	(6,286)	25,703
264	YAKUTAT SD	(1,210)	4,945
265	KAKE CITY SD	(2,586)	10,573
267	ALEUTIAN HOUSING AUTHORITY	(5,477)	22,393
270	BERING STRAITS RHA	(6,524)	26,674
271	CITY OF EGEGIK	(966)	3,951
275	ILISAGVIK COLLEGE	(43,831)	179,207
276	NORTH PACIFIC RIM HA	(3,724)	15,225
278	SAXMAN SEAPORT	(522)	2,134
279	TLINGIT-HAIDA RHA	(17,900)	73,185
280	CITY OF TOKSOOK BAY	-	-
281	BARANOF ISLAND HA	(3,411)	13,944
282	CITY OF DELTA JUNCTION	(2,154)	8,808
283	CITY OF ANDERSON	(175)	715
284	INTER-ISLAND FERRY AUTHORITY	(5,943)	24,298
286	CITY OF SELDOVIA	(894)	3,653
288	NORTHWEST INUPIAT HOUSING AUTHORITY	(3,689)	15,082
290	CITY OF UPPER KALSKAG	(106)	434
291	CITY OF SHAKTOOLIK	(307)	1,255
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	(4,274)	17,474
296	MUNICIPALITY OF SKAGWAY	(24,040)	98,289
297	CITY OF NULATO	(1,285)	5,255
298	CITY OF ANIAK	(1,664)	6,805
299	ALASKA GASLINE DEVELOPMENT CORPORATION	(21,902)	89,548
Total		(10,819,000)	44,234,000

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

State of Alaska Public Employees' Retirement System DCR - Retiree Medical
Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2018

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 Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Outflows
101	STATE OF ALASKA	6,221,318	48.89051%	-	2,882,193	-	-	-	2,882,193
102	SOUTHWEST REGION SD	17,526	0.13773%	-	8,119	-	-	1,329	9,448
103	ANNETTE ISLAND SD	13,818	0.10859%	-	6,401	-	-	1,358	7,760
104	BERING STRAIT SD	46,064	0.36200%	-	21,341	-	-	379	21,720
105	CHATHAM SD	4,520	0.03552%	-	2,094	-	-	357	2,450
106	ALASKA MUNICIPAL LEAGUE	-	0.00000%	-	-	-	-	-	-
107	CITY OF VALDEZ	64,472	0.50665%	-	29,868	-	-	3,933	33,801
108	JUNEAU BOROUGH SD	84,511	0.66414%	-	39,152	-	-	2,710	41,862
109	MATANUSKA-SUSITNA BOROUGH	148,162	1.16434%	-	68,640	-	-	2,469	71,109
110	MATANUSKA-SUSITNA BOROUGH SD	214,306	1.68413%	-	99,283	-	-	6,031	105,313
111	ANCHORAGE SD	605,047	4.75479%	-	280,304	-	-	13,121	293,425
112	COPPER RIVER SD	8,384	0.06589%	-	3,884	-	-	602	4,487
113	UNIVERSITY OF ALASKA	400,395	3.14653%	-	185,494	-	-	83,295	268,788
115	CITY OF KENAI	48,769	0.38325%	-	22,593	-	-	693	23,286
116	FAIRBANKS NORTH STAR BOROUGH	156,721	1.23160%	-	72,605	-	-	8,281	80,887
117	FAIRBANKS NORTH STAR BOROUGH SD	220,218	1.73060%	-	102,022	-	-	5,086	107,108
118	DENALI BOROUGH SD	13,038	0.10246%	-	6,040	-	-	569	6,609
120	CITY AND BOROUGH OF SITKA	69,617	0.54709%	-	32,252	-	-	86	32,338
121	CHUGACH SD	3,984	0.03131%	-	1,846	-	-	-	1,846
122	KETCHIKAN GATEWAY BOROUGH	29,081	0.22853%	-	13,472	-	-	-	13,472
123	CITY OF SOLDOTNA	28,213	0.22171%	-	13,071	-	-	-	13,071
124	IDITAROD AREA SD	6,425	0.05049%	-	2,976	-	-	1,395	4,372
125	KUSPUK SD	10,282	0.08080%	-	4,763	-	-	1,445	6,209
126	CITY AND BOROUGH OF JUNEAU	208,544	1.63885%	-	96,614	-	-	5,996	102,609
128	CITY OF KODIAK	51,899	0.40785%	-	24,044	-	-	2,811	26,854
129	CITY OF FAIRBANKS	38,727	0.30434%	-	17,942	-	-	2,750	20,691
131	CITY OF WASILLA	51,408	0.40399%	-	23,816	-	-	3,412	27,228
133	SITKA BOROUGH SD	20,633	0.16215%	-	9,559	-	-	-	9,559
134	CITY OF PALMER	28,951	0.22752%	-	13,412	-	-	2,142	15,555
135	CITY AND BOROUGH OF WRANGELL	13,546	0.10645%	-	6,275	-	-	255	6,530
136	CITY OF BETHEL	44,216	0.34747%	-	20,484	-	-	-	20,484
137	VALDEZ CITY SD	14,685	0.11540%	-	6,803	-	-	810	7,613
138	HOONAH CITY SD	2,215	0.01741%	-	1,026	-	-	-	1,026
139	CITY OF NOME	27,249	0.21414%	-	12,624	-	-	856	13,480
140	CITY OF KOTZEBUE	35,909	0.28219%	-	16,636	-	-	970	17,605
141	GALENA CITY SD	29,703	0.23342%	-	13,760	-	-	4	13,765
143	CITY OF PETERSBURG	31,789	0.24982%	-	14,727	-	-	1,166	15,893
144	BRISTOL BAY BOROUGH	16,281	0.12794%	-	7,543	-	-	609	8,151
145	NORTH SLOPE BOROUGH	526,153	4.13480%	-	243,755	-	-	3,523	247,277
146	WRANGELL PUBLIC SD	5,313	0.04175%	-	2,461	-	-	246	2,707
148	CITY OF CORDOVA	24,361	0.19144%	-	11,286	-	-	309	11,594
149	NOME CITY SD	9,702	0.07624%	-	4,495	-	-	-	4,495
151	CITY OF KING COVE	6,360	0.04998%	-	2,946	-	-	360	3,306
152	ALASKA HOUSING FINANCE CORPORATION	90,468	0.71095%	-	41,912	-	-	3,460	45,372
153	LOWER YUKON SD	42,062	0.33054%	-	19,486	-	-	2,775	22,261
154	NORTHWEST ARCTIC BOROUGH SD	55,051	0.43262%	-	25,504	-	-	52	25,556
155	SOUTHEAST ISLAND SD	7,612	0.05982%	-	3,527	-	-	439	3,965
156	PRIBILOF SD	960	0.00754%	-	445	-	-	66	511
157	LOWER KUSKOKWIM SD	106,591	0.83765%	-	49,381	-	-	4,536	53,917
158	KODIAK ISLAND BOROUGH SD	51,156	0.40201%	-	23,700	-	-	546	24,246
159	YUKON FLATS SD	7,807	0.06135%	-	3,617	-	-	549	4,166
160	YUKON / KOYUKUK SD	18,048	0.14183%	-	8,361	-	-	703	9,064
161	NORTH SLOPE BOROUGH SD	92,240	0.72487%	-	42,733	-	-	4,626	47,358
162	ALEUTIAN REGION SD	-	0.00000%	-	-	-	-	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	11,949	0.09390%	-	5,535	-	-	7,513	13,048
164	LAKE AND PENINSULA BOROUGH SD	12,647	0.09939%	-	5,859	-	-	274	6,133
165	SITKA COMMUNITY HOSPITAL	93,451	0.73439%	-	43,294	-	-	806	44,100
166	TANANA SD	1,524	0.01198%	-	706	-	-	347	1,053
167	SOUTHEAST REGIONAL RESOURCE CENTER	10,503	0.08253%	-	4,866	-	-	16	4,882
168	HYDABURG CITY SD	2,306	0.01812%	-	1,068	-	-	293	1,361
169	CITY OF TANANA	-	0.00000%	-	-	-	-	-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL	6,763	0.05315%	-	3,133	-	-	545	3,678
171	CITY OF BARROW	11,694	0.09190%	-	5,417	-	-	1,671	7,089
172	CITY OF SAINT PAUL	8,173	0.06423%	-	3,786	-	-	470	4,257
173	MUNICIPALITY OF ANCHORAGE	1,076,174	8.45717%	-	498,567	-	-	75,623	574,189
174	KODIAK ISLAND BOROUGH	20,969	0.16478%	-	9,714	-	-	2,554	12,268
175	NOME JOINT UTILITY SYSTEM	1,779	0.01398%	-	824	-	-	750	1,574

State of Alaska Public Employees' Retirement System DCR - Retiree Medical
Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2018

Employer Number	Employer Name	Deferred Inflows of Resources					Proportionate Share of OPEB Plan Expense	
		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
101	STATE OF ALASKA	(332,617)	-	-	(907,408)	(214,087)	(1,454,111)	6,470,067
102	SOUTHWEST REGION SD	(937)	-	-	(2,556)	-	(3,493)	18,226
103	ANNETTE ISLAND SD	(739)	-	-	(2,015)	-	(2,754)	14,370
104	BERING STRAIT SD	(2,463)	-	-	(6,719)	(3,074)	(12,256)	47,906
105	CHATHAM SD	(242)	-	-	(659)	-	(901)	4,700
106	ALASKA MUNICIPAL LEAGUE	-	-	-	-	-	-	-
107	CITY OF VALDEZ	(3,447)	-	-	(9,403)	-	(12,850)	67,049
108	JUNEAU BOROUGH SD	(4,518)	-	-	(12,326)	-	(16,845)	87,890
109	MATANUSKA-SUSITNA BOROUGH	(7,921)	-	-	(21,610)	-	(29,532)	154,086
110	MATANUSKA-SUSITNA BOROUGH SD	(11,458)	-	-	(31,257)	(4,407)	(47,122)	222,874
111	ANCHORAGE SD	(32,348)	-	-	(88,249)	(10,346)	(130,943)	629,238
112	COPPER RIVER SD	(448)	-	-	(1,223)	-	(1,671)	8,720
113	UNIVERSITY OF ALASKA	(21,407)	-	-	(58,400)	-	(79,806)	416,405
115	CITY OF KENAI	(2,607)	-	-	(7,113)	(361)	(10,081)	50,719
116	FAIRBANKS NORTH STAR BOROUGH	(8,379)	-	-	(22,858)	-	(31,237)	162,987
117	FAIRBANKS NORTH STAR BOROUGH SD	(11,774)	-	-	(32,120)	-	(43,894)	229,023
118	DENALI BOROUGH SD	(697)	-	-	(1,902)	(96)	(2,695)	13,560
120	CITY AND BOROUGH OF SITKA	(3,722)	-	-	(10,154)	(604)	(14,480)	72,400
121	CHUGACH SD	(213)	-	-	(581)	(588)	(1,382)	4,144
122	KETCHIKAN GATEWAY BOROUGH	(1,555)	-	-	(4,242)	(2,104)	(7,900)	30,244
123	CITY OF SOLDOTNA	(1,508)	-	-	(4,115)	(1,549)	(7,172)	29,341
124	IDITAROD AREA SD	(343)	-	-	(937)	(588)	(1,869)	6,681
125	KUSPUK SD	(550)	-	-	(1,500)	-	(2,049)	10,693
126	CITY AND BOROUGH OF JUNEAU	(11,150)	-	-	(30,417)	(3,802)	(45,369)	216,882
128	CITY OF KODIAK	(2,775)	-	-	(7,570)	-	(10,344)	53,974
129	CITY OF FAIRBANKS	(2,071)	-	-	(5,649)	-	(7,719)	40,276
131	CITY OF WASILLA	(2,748)	-	-	(7,498)	-	(10,247)	53,463
133	SITKA BOROUGH SD	(1,103)	-	-	(3,009)	(1,351)	(5,463)	21,458
134	CITY OF PALMER	(1,548)	-	-	(4,223)	(1,391)	(7,162)	30,109
135	CITY AND BOROUGH OF WRANGELL	(724)	-	-	(1,976)	(847)	(3,547)	14,087
136	CITY OF BETHEL	(2,364)	-	-	(6,449)	(195)	(9,008)	45,984
137	VALDEZ CITY SD	(785)	-	-	(2,142)	(1,034)	(3,961)	15,272
138	HOONAH CITY SD	(118)	-	-	(323)	(1,454)	(1,896)	2,304
139	CITY OF NOME	(1,457)	-	-	(3,974)	(370)	(5,801)	28,339
140	CITY OF KOTZEBUE	(1,920)	-	-	(5,237)	(1,142)	(8,299)	37,344
141	GALENA CITY SD	(1,588)	-	-	(4,332)	(135)	(6,055)	30,890
143	CITY OF PETERSBURG	(1,700)	-	-	(4,637)	(859)	(7,195)	33,060
144	BRISTOL BAY BOROUGH	(870)	-	-	(2,375)	-	(3,245)	16,932
145	NORTH SLOPE BOROUGH	(28,130)	-	-	(76,742)	-	(104,872)	547,191
146	WRANGELL PUBLIC SD	(284)	-	-	(775)	(0)	(1,059)	5,526
148	CITY OF CORDOVA	(1,302)	-	-	(3,553)	(1,622)	(6,478)	25,335
149	NOME CITY SD	(519)	-	-	(1,415)	(2,203)	(4,137)	10,090
151	CITY OF KING COVE	(340)	-	-	(928)	-	(1,268)	6,614
152	ALASKA HOUSING FINANCE CORPORATION	(4,837)	-	-	(13,195)	-	(18,032)	94,085
153	LOWER YUKON SD	(2,249)	-	-	(6,135)	-	(8,384)	43,743
154	NORTHWEST ARCTIC BOROUGH SD	(2,943)	-	-	(8,029)	(3,297)	(14,269)	57,252
155	SOUTHEAST ISLAND SD	(407)	-	-	(1,110)	(22)	(1,540)	7,917
156	PRIBILOF SD	(51)	-	-	(140)	(282)	(474)	998
157	LOWER KUSKOKWIM SD	(5,699)	-	-	(15,547)	-	(21,246)	110,853
158	KODIAK ISLAND BOROUGH SD	(2,735)	-	-	(7,461)	(4,253)	(14,449)	53,202
159	YUKON FLATS SD	(417)	-	-	(1,139)	(272)	(1,828)	8,119
160	YUKON / KOYUKUK SD	(965)	-	-	(2,632)	-	(3,597)	18,770
161	NORTH SLOPE BOROUGH SD	(4,932)	-	-	(13,454)	-	(18,385)	95,928
162	ALEUTIAN REGION SD	-	-	-	-	(422)	(422)	-
163	CORDOVA COMMUNITY MEDICAL CENTER	(639)	-	-	(1,743)	(14,151)	(16,533)	12,426
164	LAKE AND PENINSULA BOROUGH SD	(676)	-	-	(1,845)	(1,315)	(3,836)	13,153
165	SITKA COMMUNITY HOSPITAL	(4,996)	-	-	(13,630)	(3,109)	(21,735)	97,188
166	TANANA SD	(81)	-	-	(222)	(215)	(519)	1,585
167	SOUTHEAST REGIONAL RESOURCE CENTER	(562)	-	-	(1,532)	(307)	(2,400)	10,922
168	HYDABURG CITY SD	(123)	-	-	(336)	(25)	(485)	2,398
169	CITY OF TANANA	-	-	-	-	-	-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL	(362)	-	-	(986)	(73)	(1,421)	7,033
171	CITY OF BARROW	(625)	-	-	(1,706)	(14)	(2,345)	12,161
172	CITY OF SAINT PAUL	(437)	-	-	(1,192)	(2,097)	(3,726)	8,500
173	MUNICIPALITY OF ANCHORAGE	(57,537)	-	-	(156,965)	-	(214,502)	1,119,203
174	KODIAK ISLAND BOROUGH	(1,121)	-	-	(3,058)	-	(4,179)	21,807
175	NOME JOINT UTILITY SYSTEM	(95)	-	-	(259)	-	(355)	1,850

State of Alaska Public Employees' Retirement System DCR - Retiree Medical
Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2018

Employer Number	Employer Name	OPEB Expense Recognized	
		Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions	Total
101	STATE OF ALASKA	(29,242)	6,440,825
102	SOUTHWEST REGION SD	169	18,396
103	ANNETTE ISLAND SD	182	14,552
104	BERING STRAIT SD	(326)	47,580
105	CHATHAM SD	47	4,748
106	ALASKA MUNICIPAL LEAGUE	-	-
107	CITY OF VALDEZ	518	67,568
108	JUNEAU BOROUGH SD	368	88,258
109	MATANUSKA-SUSITNA BOROUGH	332	154,419
110	MATANUSKA-SUSITNA BOROUGH SD	305	223,179
111	ANCHORAGE SD	571	629,809
112	COPPER RIVER SD	76	8,796
113	UNIVERSITY OF ALASKA	11,070	427,475
115	CITY OF KENAI	53	50,772
116	FAIRBANKS NORTH STAR BOROUGH	1,076	164,063
117	FAIRBANKS NORTH STAR BOROUGH SD	666	229,690
118	DENALI BOROUGH SD	57	13,616
120	CITY AND BOROUGH OF SITKA	(74)	72,326
121	CHUGACH SD	(80)	4,064
122	KETCHIKAN GATEWAY BOROUGH	(290)	29,954
123	CITY OF SOLDOTNA	(212)	29,130
124	IDITAROD AREA SD	124	6,805
125	KUSPUK SD	202	10,894
126	CITY AND BOROUGH OF JUNEAU	375	217,257
128	CITY OF KODIAK	375	54,349
129	CITY OF FAIRBANKS	345	40,621
131	CITY OF WASILLA	435	53,899
133	SITKA BOROUGH SD	(183)	21,275
134	CITY OF PALMER	130	30,239
135	CITY AND BOROUGH OF WRANGELL	(88)	13,999
136	CITY OF BETHEL	(26)	45,958
137	VALDEZ CITY SD	(14)	15,259
138	HOONAH CITY SD	(196)	2,107
139	CITY OF NOME	54	28,392
140	CITY OF KOTZEBUE	(4)	37,340
141	GALENA CITY SD	(18)	30,872
143	CITY OF PETERSBURG	23	33,083
144	BRISTOL BAY BOROUGH	84	17,016
145	NORTH SLOPE BOROUGH	453	547,644
146	WRANGELL PUBLIC SD	35	5,560
148	CITY OF CORDOVA	(157)	25,178
149	NOME CITY SD	(294)	9,796
151	CITY OF KING COVE	44	6,658
152	ALASKA HOUSING FINANCE CORPORATION	478	94,563
153	LOWER YUKON SD	374	44,118
154	NORTHWEST ARCTIC BOROUGH SD	(400)	56,853
155	SOUTHEAST ISLAND SD	51	7,968
156	PRIBILOF SD	(26)	973
157	LOWER KUSKOKWIM SD	569	111,422
158	KODIAK ISLAND BOROUGH SD	(448)	52,754
159	YUKON FLATS SD	29	8,149
160	YUKON / KOYUKUK SD	98	18,868
161	NORTH SLOPE BOROUGH SD	626	96,553
162	ALEUTIAN REGION SD	(60)	(60)
163	CORDOVA COMMUNITY MEDICAL CENTER	(689)	11,737
164	LAKE AND PENINSULA BOROUGH SD	(124)	13,029
165	SITKA COMMUNITY HOSPITAL	(270)	96,917
166	TANANA SD	12	1,598
167	SOUTHEAST REGIONAL RESOURCE CENTER	(36)	10,887
168	HYDABURG CITY SD	38	2,436
169	CITY OF TANANA	-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL	57	7,090
171	CITY OF BARROW	204	12,366
172	CITY OF SAINT PAUL	(237)	8,262
173	MUNICIPALITY OF ANCHORAGE	10,013	1,129,216
174	KODIAK ISLAND BOROUGH	334	22,141
175	NOME JOINT UTILITY SYSTEM	104	1,955

State of Alaska Public Employees' Retirement System DCR - Retiree Medical
Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2018

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	
176	CITY OF SAND POINT	9,079	0.07135%	-	4,206	-	-	-	4,206
177	KETCHIKAN GATEWAY BOROUGH SD	53,295	0.41882%	-	24,690	-	-	1,981	26,671
178	CITY OF DILLINGHAM	24,162	0.18988%	-	11,194	-	-	-	11,194
179	CITY OF UNALASKA	84,137	0.66119%	-	38,979	-	-	821	39,799
180	KENAI PENINSULA BOROUGH	121,122	0.95184%	-	56,113	-	-	349	56,462
181	CITY OF KETCHIKAN	52,272	0.41078%	-	24,216	-	-	1,403	25,620
182	CITY OF SEWARD	28,734	0.22580%	-	13,312	-	-	493	13,804
183	CITY OF FORT YUKON	4,590	0.03607%	-	2,126	-	-	1,499	3,625
184	BRISTOL BAY BOROUGH SD	3,344	0.02628%	-	1,549	-	-	957	2,507
185	CORDOVA CITY SD	6,032	0.04740%	-	2,794	-	-	323	3,117
186	CITY OF CRAIG	12,675	0.09961%	-	5,872	-	-	-	5,872
187	PETERSBURG MEDICAL CENTER	51,652	0.40591%	-	23,929	-	-	2,029	25,958
189	HAINES BOROUGH	20,605	0.16192%	-	9,546	-	-	1,449	10,995
190	KENAI PENINSULA BOROUGH SD	122,982	0.96646%	-	56,975	-	-	907	57,882
191	CITY OF NORTH POLE	18,867	0.14827%	-	8,741	-	-	433	9,174
192	CITY OF GALENA	5,343	0.04199%	-	2,475	-	-	482	2,958
193	CITY OF NENANA	1,149	0.00903%	-	532	-	-	476	1,008
195	YUPIIT SD	8,672	0.06815%	-	4,017	-	-	1,588	5,605
196	NENANA CITY SD	14,005	0.11006%	-	6,488	-	-	1,015	7,503
198	CITY OF SAXMAN	624	0.00491%	-	289	-	-	-	289
199	CITY OF HOONAH	11,391	0.08952%	-	5,277	-	-	517	5,794
200	CITY OF PELICAN	794	0.00624%	-	368	-	-	157	525
202	CITY OF WHITTIER	8,357	0.06567%	-	3,871	-	-	604	4,476
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	16,741	0.13156%	-	7,756	-	-	-	7,756
204	CRAIG CITY SD	8,241	0.06477%	-	3,818	-	-	138	3,956
205	DILLINGHAM CITY SD	9,432	0.07412%	-	4,370	-	-	1,108	5,477
206	CITY OF THORNE BAY	4,002	0.03145%	-	1,854	-	-	158	2,012
208	CITY OF AKUTAN	6,222	0.04890%	-	2,883	-	-	3,135	6,018
209	UNALASKA CITY SD	5,868	0.04611%	-	2,718	-	-	373	3,091
211	KASHUNAMIUT SD	8,333	0.06548%	-	3,860	-	-	-	3,860
215	CITY OF HOMER	39,446	0.30999%	-	18,274	-	-	277	18,552
218	SPECIAL EDUCATION SERVICE AGENCY	2,047	0.01608%	-	948	-	-	-	948
219	BARTLETT REGIONAL HOSPITAL	269,351	2.11670%	-	124,784	-	-	16,567	141,351
220	NORTHWEST ARCTIC BOROUGH	17,955	0.14110%	-	8,318	-	-	1,804	10,122
221	SAINT MARY'S SD	4,122	0.03239%	-	1,910	-	-	-	1,910
223	BRISTOL BAY RHA	7,662	0.06021%	-	3,550	-	-	-	3,550
224	COPPER RIVER BASIN RHA	3,743	0.02942%	-	1,734	-	-	-	1,734
225	SKAGWAY CITY SD	1,779	0.01398%	-	824	-	-	393	1,217
227	CITY OF KLAWOCK	4,668	0.03669%	-	2,163	-	-	-	2,163
228	PETERSBURG CITY SD	8,303	0.06525%	-	3,846	-	-	286	4,132
230	ALEUTIANS EAST BOROUGH	4,205	0.03305%	-	1,948	-	-	281	2,229
235	CITY OF HUSLIA	1,472	0.01157%	-	682	-	-	444	1,126
237	CITY OF KALTAG	220	0.00173%	-	102	-	-	78	180
240	HAINES BOROUGH SD	4,757	0.03738%	-	2,204	-	-	-	2,204
242	CITY OF ELIM	-	0.00000%	-	-	-	-	-	-
243	CITY OF ATKA	571	0.00449%	-	265	-	-	-	265
244	ALEUTIANS EAST BOROUGH SD	5,434	0.04271%	-	2,518	-	-	69	2,587
246	DELTA/GREELY SD	8,274	0.06502%	-	3,833	-	-	-	3,833
247	LAKE AND PENINSULA BOROUGH	2,655	0.02086%	-	1,230	-	-	-	1,230
248	CITY AND BOROUGH OF YAKUTAT	4,510	0.03545%	-	2,090	-	-	837	2,927
249	CITY OF UNALAKLEET	4,177	0.03282%	-	1,935	-	-	688	2,623
251	KLAWOCK CITY SD	2,971	0.02335%	-	1,376	-	-	-	1,376
254	CITY OF MEKORYUK	-	0.00000%	-	-	-	-	-	-
255	ALASKA GATEWAY SD	17,625	0.13851%	-	8,165	-	-	1,700	9,866
257	PELICAN CITY SD	-	0.00000%	-	-	-	-	-	-
258	DENALI BOROUGH	4,147	0.03259%	-	1,921	-	-	166	2,088
259	CITY OF ALLAKAKET	-	0.00000%	-	-	-	-	-	-
260	CITY OF KACHEMAK	-	0.00000%	-	-	-	-	-	-
262	COOK INLET HOUSING AUTHORITY	62,883	0.49417%	-	29,132	-	-	-	29,132
263	INTERIOR RHA	7,394	0.05811%	-	3,425	-	-	382	3,807
264	YAKUTAT SD	1,423	0.01118%	-	659	-	-	111	770
265	KAKE CITY SD	3,042	0.02390%	-	1,409	-	-	199	1,608
267	ALEUTIAN HOUSING AUTHORITY	6,442	0.05062%	-	2,984	-	-	-	2,984
270	BERING STRAITS RHA	7,673	0.06030%	-	3,555	-	-	476	4,031
271	CITY OF EGEGIK	1,136	0.00893%	-	526	-	-	622	1,149
275	ILISAGVIK COLLEGE	51,553	0.40513%	-	23,883	-	-	581	24,465
276	NORTH PACIFIC RIM HA	4,380	0.03442%	-	2,029	-	-	92	2,121

State of Alaska Public Employees' Retirement System DCR - Retiree Medical
Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2018

Employer Number	Employer Name	Deferred Inflows of Resources					Proportionate Share of OPEB Plan Expense	
		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
176	CITY OF SAND POINT	(485)	-	-	(1,324)	(583)	(2,393)	9,442
177	KETCHIKAN GATEWAY BOROUGH SD	(2,849)	-	-	(7,773)	-	(10,623)	55,426
178	CITY OF DILLINGHAM	(1,292)	-	-	(3,524)	(1,386)	(6,202)	25,129
179	CITY OF UNALASKA	(4,498)	-	-	(12,272)	(319)	(17,089)	87,501
180	KENAI PENINSULA BOROUGH	(6,476)	-	-	(17,666)	(751)	(24,893)	125,964
181	CITY OF KETCHIKAN	(2,795)	-	-	(7,624)	(853)	(11,272)	54,362
182	CITY OF SEWARD	(1,536)	-	-	(4,191)	(153)	(5,881)	29,882
183	CITY OF FORT YUKON	(245)	-	-	(669)	-	(915)	4,773
184	BRISTOL BAY BOROUGH SD	(179)	-	-	(488)	-	(667)	3,478
185	CORDOVA CITY SD	(322)	-	-	(880)	(83)	(1,286)	6,273
186	CITY OF CRAIG	(678)	-	-	(1,849)	(675)	(3,201)	13,182
187	PETERSBURG MEDICAL CENTER	(2,762)	-	-	(7,534)	-	(10,295)	53,717
189	HAINES BOROUGH	(1,102)	-	-	(3,005)	(211)	(4,318)	21,429
190	KENAI PENINSULA BOROUGH SD	(6,575)	-	-	(17,938)	(3,737)	(28,249)	127,900
191	CITY OF NORTH POLE	(1,009)	-	-	(2,752)	-	(3,760)	19,621
192	CITY OF GALENA	(286)	-	-	(779)	(181)	(1,246)	5,557
193	CITY OF NENANA	(61)	-	-	(168)	-	(229)	1,195
195	YUPIIT SD	(464)	-	-	(1,265)	(575)	(2,303)	9,018
196	NENANA CITY SD	(749)	-	-	(2,043)	-	(2,791)	14,565
198	CITY OF SAXMAN	(33)	-	-	(91)	(578)	(702)	649
199	CITY OF HOONAH	(609)	-	-	(1,661)	(338)	(2,608)	11,846
200	CITY OF PELICAN	(42)	-	-	(116)	(191)	(350)	826
202	CITY OF WHITTIER	(447)	-	-	(1,219)	(89)	(1,755)	8,691
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	(895)	-	-	(2,442)	(1,754)	(5,091)	17,411
204	CRAIG CITY SD	(441)	-	-	(1,202)	(313)	(1,956)	8,571
205	DILLINGHAM CITY SD	(504)	-	-	(1,376)	(1,575)	(3,455)	9,809
206	CITY OF THORNE BAY	(214)	-	-	(584)	(272)	(1,070)	4,162
208	CITY OF AKUTAN	(333)	-	-	(908)	(3,078)	(4,318)	6,471
209	UNALASKA CITY SD	(314)	-	-	(856)	(147)	(1,316)	6,102
211	KASHUNAMIUT SD	(446)	-	-	(1,215)	(1,062)	(2,723)	8,666
215	CITY OF HOMER	(2,109)	-	-	(5,753)	(497)	(8,360)	41,023
218	SPECIAL EDUCATION SERVICE AGENCY	(109)	-	-	(299)	(451)	(859)	2,129
219	BARTLETT REGIONAL HOSPITAL	(14,401)	-	-	(39,286)	-	(53,687)	280,120
220	NORTHWEST ARCTIC BOROUGH	(960)	-	-	(2,619)	(2,111)	(5,690)	18,673
221	SAINT MARY'S SD	(220)	-	-	(601)	(734)	(1,555)	4,287
223	BRISTOL BAY RHA	(410)	-	-	(1,118)	(1,382)	(2,909)	7,969
224	COPPER RIVER BASIN RHA	(200)	-	-	(546)	(688)	(1,434)	3,893
225	SKAGWAY CITY SD	(95)	-	-	(260)	(30)	(384)	1,850
227	CITY OF KLAWOCK	(250)	-	-	(681)	(659)	(1,590)	4,855
228	PETERSBURG CITY SD	(444)	-	-	(1,211)	-	(1,655)	8,635
230	ALEUTIANS EAST BOROUGH	(225)	-	-	(613)	-	(838)	4,373
235	CITY OF HUSLIA	(79)	-	-	(215)	(16)	(309)	1,531
237	CITY OF KALTAG	(12)	-	-	(32)	(71)	(115)	229
240	HAINES BOROUGH SD	(254)	-	-	(694)	(802)	(1,750)	4,947
242	CITY OF ELIM	-	-	-	-	-	-	-
243	CITY OF ATKA	(31)	-	-	(83)	(692)	(806)	594
244	ALEUTIANS EAST BOROUGH SD	(291)	-	-	(793)	(1,041)	(2,124)	5,652
246	DELTA/GREELY SD	(442)	-	-	(1,207)	(775)	(2,424)	8,605
247	LAKE AND PENINSULA BOROUGH	(142)	-	-	(387)	(416)	(945)	2,761
248	CITY AND BOROUGH OF YAKUTAT	(241)	-	-	(658)	(1,025)	(1,924)	4,691
249	CITY OF UNALAKLEET	(223)	-	-	(609)	-	(833)	4,344
251	KLAWOCK CITY SD	(159)	-	-	(433)	(304)	(896)	3,090
254	CITY OF MEKORYUK	-	-	-	-	-	-	-
255	ALASKA GATEWAY SD	(942)	-	-	(2,571)	-	(3,513)	18,330
257	PELICAN CITY SD	-	-	-	-	(99)	(99)	-
258	DENALI BOROUGH	(222)	-	-	(605)	(127)	(954)	4,313
259	CITY OF ALLAKAKET	-	-	-	-	-	-	-
260	CITY OF KACHEMAK	-	-	-	-	-	-	-
262	COOK INLET HOUSING AUTHORITY	(3,362)	-	-	(9,172)	(1,408)	(13,942)	65,397
263	INTERIOR RHA	(395)	-	-	(1,078)	-	(1,474)	7,690
264	YAKUTAT SD	(76)	-	-	(207)	(115)	(399)	1,479
265	KAKE CITY SD	(163)	-	-	(444)	(124)	(731)	3,163
267	ALEUTIAN HOUSING AUTHORITY	(344)	-	-	(940)	(520)	(1,804)	6,699
270	BERING STRAITS RHA	(410)	-	-	(1,119)	(1,406)	(2,936)	7,980
271	CITY OF EGEGIK	(61)	-	-	(166)	-	(227)	1,182
275	ILISAGVIK COLLEGE	(2,756)	-	-	(7,519)	(530)	(10,806)	53,615
276	NORTH PACIFIC RIM HA	(234)	-	-	(639)	(81)	(954)	4,555

State of Alaska Public Employees' Retirement System DCR - Retiree Medical
Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2018

Employer Number	Employer Name	OPEB Expense Recognized	
		Contributions	Total
176	CITY OF SAND POINT	(82)	9,361
177	KETCHIKAN GATEWAY BOROUGH SD	265	55,691
178	CITY OF DILLINGHAM	(176)	24,952
179	CITY OF UNALASKA	76	87,577
180	KENAI PENINSULA BOROUGH	(44)	125,921
181	CITY OF KETCHIKAN	53	54,415
182	CITY OF SEWARD	50	29,933
183	CITY OF FORT YUKON	208	4,981
184	BRISTOL BAY BOROUGH SD	126	3,604
185	CORDOVA CITY SD	35	6,308
186	CITY OF CRAIG	(93)	13,089
187	PETERSBURG MEDICAL CENTER	273	53,990
189	HAINES BOROUGH	178	21,607
190	KENAI PENINSULA BOROUGH SD	(334)	127,566
191	CITY OF NORTH POLE	54	19,675
192	CITY OF GALENA	46	5,603
193	CITY OF NENANA	59	1,254
195	YUPIIT SD	153	9,171
196	NENANA CITY SD	131	14,696
198	CITY OF SAXMAN	(79)	570
199	CITY OF HOONAH	31	11,877
200	CITY OF PELICAN	(1)	825
202	CITY OF WHITTIER	74	8,765
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	(232)	17,179
204	CRAIG CITY SD	(19)	8,552
205	DILLINGHAM CITY SD	(85)	9,724
206	CITY OF THORNE BAY	(11)	4,150
208	CITY OF AKUTAN	62	6,532
209	UNALASKA CITY SD	34	6,137
211	KASHUNAMIUT SD	(148)	8,518
215	CITY OF HOMER	(36)	40,987
218	SPECIAL EDUCATION SERVICE AGENCY	(56)	2,072
219	BARTLETT REGIONAL HOSPITAL	2,240	282,361
220	NORTHWEST ARCTIC BOROUGH	(75)	18,599
221	SAINT MARY'S SD	(91)	4,196
223	BRISTOL BAY RHA	(175)	7,793
224	COPPER RIVER BASIN RHA	(89)	3,804
225	SKAGWAY CITY SD	44	1,895
227	CITY OF KLAWOCK	(84)	4,771
228	PETERSBURG CITY SD	36	8,671
230	ALEUTIANS EAST BOROUGH	40	4,413
235	CITY OF HUSLIA	53	1,583
237	CITY OF KALTAG	(0)	229
240	HAINES BOROUGH SD	(108)	4,839
242	CITY OF ELIM	-	-
243	CITY OF ATKA	(95)	499
244	ALEUTIANS EAST BOROUGH SD	(138)	5,514
246	DELTA/GREELY SD	(103)	8,502
247	LAKE AND PENINSULA BOROUGH	(57)	2,704
248	CITY AND BOROUGH OF YAKUTAT	(9)	4,682
249	CITY OF UNALAKLEET	93	4,437
251	KLAWOCK CITY SD	(40)	3,050
254	CITY OF MEKORYUK	-	-
255	ALASKA GATEWAY SD	223	18,553
257	PELICAN CITY SD	(13)	(13)
258	DENALI BOROUGH	3	4,315
259	CITY OF ALLAKAKET	-	-
260	CITY OF KACHEMAK	-	-
262	COOK INLET HOUSING AUTHORITY	(181)	65,216
263	INTERIOR RHA	51	7,740
264	YAKUTAT SD	1	1,481
265	KAKE CITY SD	13	3,176
267	ALEUTIAN HOUSING AUTHORITY	(69)	6,630
270	BERING STRAITS RHA	(139)	7,841
271	CITY OF EGEGIK	78	1,260
275	ILISAGVIK COLLEGE	(3)	53,612
276	NORTH PACIFIC RIM HA	(0)	4,555

State of Alaska Public Employees' Retirement System DCR - Retiree Medical
Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2018

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 Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Outflows
278	SAXMAN SEAPORT	614	0.00482%	-	284	-	-	213	497
279	TLINGIT-HAIDA RHA	21,053	0.16545%	-	9,754	-	-	758	10,511
280	CITY OF TOKSOOK BAY	-	0.00000%	-	-	-	-	-	-
281	BARANOF ISLAND HA	4,011	0.03152%	-	1,858	-	-	67	1,925
282	CITY OF DELTA JUNCTION	2,534	0.01991%	-	1,174	-	-	-	1,174
283	CITY OF ANDERSON	206	0.00162%	-	95	-	-	-	95
284	INTER-ISLAND FERRY AUTHORITY	6,990	0.05493%	-	3,238	-	-	31	3,269
286	CITY OF SELDOVIA	1,051	0.00826%	-	487	-	-	215	702
288	NORTHWEST INUPIAT HOUSING AUTHORITY	4,339	0.03410%	-	2,010	-	-	303	2,313
290	CITY OF UPPER KALSKAG	125	0.00098%	-	58	-	-	12	70
291	CITY OF SHAKTOOLIK	361	0.00284%	-	167	-	-	-	167
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT	5,027	0.03950%	-	2,329	-	-	-	2,329
296	MUNICIPALITY OF SKAGWAY	28,275	0.22220%	-	13,099	-	-	1,381	14,480
297	CITY OF NULATO	1,512	0.01188%	-	700	-	-	79	780
298	CITY OF ANIAK	1,958	0.01538%	-	907	-	-	506	1,413
299	ALASKA GASLINE DEVELOPMENT CORPORATION	25,761	0.20244%	-	11,934	-	-	5,039	16,973
Total		12,725,000	100.00000%	-	5,895,198	-	-	325,019	6,220,217

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

State of Alaska Public Employees' Retirement System DCR - Retiree Medical
Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2018

Employer Number	Employer Name	Deferred Inflows of Resources					Total Deferred Inflows	Proportionate Share of OPEB Plan Expense
		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		
278	SAXMAN SEAPORT	(33)	-	-	(90)	(188)	(311)	638
279	TLINGIT-HAIDA RHA	(1,126)	-	-	(3,071)	(1,689)	(5,885)	21,895
280	CITY OF TOKSOOK BAY	-	-	-	-	-	-	-
281	BARANOF ISLAND HA	(214)	-	-	(585)	(342)	(1,142)	4,172
282	CITY OF DELTA JUNCTION	(135)	-	-	(370)	(895)	(1,400)	2,635
283	CITY OF ANDERSON	(11)	-	-	(30)	(84)	(125)	214
284	INTER-ISLAND FERRY AUTHORITY	(374)	-	-	(1,020)	(117)	(1,510)	7,269
286	CITY OF SELDOVIA	(56)	-	-	(153)	(191)	(401)	1,093
288	NORTHWEST INUPIAT HOUSING AUTHORITY	(232)	-	-	(633)	-	(865)	4,512
290	CITY OF UPPER KALSKAG	(7)	-	-	(18)	(5)	(30)	130
291	CITY OF SHAKTOOLIK	(19)	-	-	(53)	(33)	(105)	375
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT	(269)	-	-	(733)	(954)	(1,956)	5,228
296	MUNICIPALITY OF SKAGWAY	(1,512)	-	-	(4,124)	(286)	(5,922)	29,406
297	CITY OF NULATO	(81)	-	-	(220)	(232)	(533)	1,572
298	CITY OF ANIAK	(105)	-	-	(286)	-	(390)	2,036
299	ALASKA GASLINE DEVELOPMENT CORPORATION	(1,377)	-	-	(3,757)	(929)	(6,064)	26,791
Total		(680,330)	-	-	(1,856,000)	(325,019)	(2,861,348)	13,233,787

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

State of Alaska Public Employees' Retirement System DCR - Retiree Medical
Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2018

			<u>OPEB Expense Recognized</u>	
Employer Number	Employer Name	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer		
		Contributions	Total	
278	SAXMAN SEAPORT	7	645	
279	TLINGIT-HAIDA RHA	(144)	21,751	
280	CITY OF TOKSOOK BAY	-	-	
281	BARANOF ISLAND HA	(33)	4,139	
282	CITY OF DELTA JUNCTION	(120)	2,515	
283	CITY OF ANDERSON	(11)	203	
284	INTER-ISLAND FERRY AUTHORITY	(10)	7,259	
286	CITY OF SELDOVIA	7	1,100	
288	NORTHWEST INUPIAT HOUSING AUTHORITY	40	4,552	
290	CITY OF UPPER KALSKAG	1	131	
291	CITY OF SHAKTOOLIK	(4)	371	
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT	(123)	5,105	
296	MUNICIPALITY OF SKAGWAY	159	29,565	
297	CITY OF NULATO	(17)	1,555	
298	CITY OF ANIAK	69	2,105	
299	ALASKA GASLINE DEVELOPMENT CORPORATION	595	27,386	
Total		0	13,233,787	

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

State of Alaska Public Employees' Retirement System DCR - Retiree Medical
 Schedule D - Employers' Allocation of Recognition of Deferred Outflows/Inflows as of 6/30/2018

Employer Number	Employer Name	FY2019	FY2020	FY2021	FY2022	FY2023	Thereafter
101	STATE OF ALASKA	(19,079)	(19,079)	(19,079)	290,692	285,216	909,410
102	SOUTHWEST REGION SD	198	198	198	1,071	1,055	3,234
103	ANNETTE ISLAND SD	205	205	205	893	881	2,618
104	BERING STRAIT SD	(251)	(251)	(251)	2,043	2,002	6,172
105	CHATHAM SD	55	55	55	280	276	829
106	ALASKA MUNICIPAL LEAGUE	-	-	-	-	-	-
107	CITY OF VALDEZ	624	624	624	3,834	3,777	11,469
108	JUNEAU BOROUGH SD	506	506	506	4,714	4,640	14,146
109	MATANUSKA-SUSITNA BOROUGH	574	574	574	7,952	7,821	24,082
110	MATANUSKA-SUSITNA BOROUGH SD	655	655	655	11,326	11,137	33,762
111	ANCHORAGE SD	1,559	1,559	1,559	31,685	31,153	94,966
112	COPPER RIVER SD	90	90	90	507	500	1,538
113	UNIVERSITY OF ALASKA	11,724	11,724	11,724	31,660	31,308	90,842
115	CITY OF KENAI	133	133	133	2,561	2,518	7,728
116	FAIRBANKS NORTH STAR BOROUGH	1,332	1,332	1,332	9,136	8,998	27,518
117	FAIRBANKS NORTH STAR BOROUGH SD	1,026	1,026	1,026	11,991	11,797	36,347
118	DENALI BOROUGH SD	78	78	78	727	716	2,237
120	CITY AND BOROUGH OF SITKA	39	39	39	3,506	3,444	10,790
121	CHUGACH SD	(73)	(73)	(73)	125	122	436
122	KETCHIKAN GATEWAY BOROUGH	(242)	(242)	(242)	1,206	1,180	3,913
123	CITY OF SOLDOTNA	(166)	(166)	(166)	1,239	1,214	3,942
124	IDITAROD AREA SD	134	134	134	454	449	1,197
125	KUSPUK SD	219	219	219	730	721	2,052
126	CITY AND BOROUGH OF JUNEAU	716	716	716	11,100	10,916	33,078
128	CITY OF KODIAK	459	459	459	3,044	2,998	9,090
129	CITY OF FAIRBANKS	408	408	408	2,337	2,302	7,108
131	CITY OF WASILLA	519	519	519	3,079	3,034	9,311
133	SITKA BOROUGH SD	(149)	(149)	(149)	878	860	2,806
134	CITY OF PALMER	177	177	177	1,619	1,593	4,649
135	CITY AND BOROUGH OF WRANGELL	(66)	(66)	(66)	609	597	1,975
136	CITY OF BETHEL	46	46	46	2,248	2,209	6,881
137	VALDEZ CITY SD	10	10	10	742	729	2,151
138	HOONAH CITY SD	(192)	(192)	(192)	(82)	(84)	(126)
139	CITY OF NOME	98	98	98	1,455	1,431	4,499
140	CITY OF KOTZEBUE	54	54	54	1,842	1,811	5,491
141	GALENA CITY SD	30	30	30	1,509	1,483	4,628
143	CITY OF PETERSBURG	75	75	75	1,658	1,630	5,186
144	BRISTOL BAY BOROUGH	111	111	111	921	907	2,745
145	NORTH SLOPE BOROUGH	1,313	1,313	1,313	27,511	27,048	83,909
146	WRANGELL PUBLIC SD	43	43	43	308	303	907
148	CITY OF CORDOVA	(117)	(117)	(117)	1,096	1,074	3,297
149	NOME CITY SD	(278)	(278)	(278)	205	197	789
151	CITY OF KING COVE	55	55	55	372	366	1,137
152	ALASKA HOUSING FINANCE CORPORATION	626	626	626	5,130	5,051	15,282
153	LOWER YUKON SD	443	443	443	2,537	2,500	7,511
154	NORTHWEST ARCTIC BOROUGH SD	(310)	(310)	(310)	2,431	2,383	7,401
155	SOUTHEAST ISLAND SD	63	63	63	442	436	1,357
156	PRIBILOF SD	(24)	(24)	(24)	24	23	62
157	LOWER KUSKOKWIM SD	743	743	743	6,050	5,957	18,435
158	KODIAK ISLAND BOROUGH SD	(365)	(365)	(365)	2,183	2,138	6,570
159	YUKON FLATS SD	42	42	42	431	424	1,356
160	YUKON / KOYUKUK SD	127	127	127	1,026	1,010	3,049
161	NORTH SLOPE BOROUGH SD	776	776	776	5,369	5,288	15,988
162	ALEUTIAN REGION SD	(60)	(60)	(60)	(60)	(60)	(125)
163	CORDOVA COMMUNITY MEDICAL CENTER	(669)	(669)	(669)	(74)	(85)	(1,317)

State of Alaska Public Employees' Retirement System DCR - Retiree Medical
Schedule D - Employers' Allocation of Recognition of Deferred Outflows/Inflows as of 6/30/2018

Employer Number	Employer Name	FY2019	FY2020	FY2021	FY2022	FY2023	Thereafter
164	LAKE AND PENINSULA BOROUGH SD	(103)	(103)	(103)	527	516	1,565
165	SITKA COMMUNITY HOSPITAL	(118)	(118)	(118)	4,535	4,453	13,729
166	TANANA SD	15	15	15	91	89	308
167	SOUTHEAST REGIONAL RESOURCE CENTER	(18)	(18)	(18)	505	495	1,537
168	HYDABURG CITY SD	42	42	42	157	155	439
169	CITY OF TANANA	-	-	-	-	-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL	68	68	68	405	399	1,249
171	CITY OF BARROW	223	223	223	806	795	2,472
172	CITY OF SAINT PAUL	(224)	(224)	(224)	183	176	844
173	MUNICIPALITY OF ANCHORAGE	11,771	11,771	11,771	65,355	64,408	194,612
174	KODIAK ISLAND BOROUGH	369	369	369	1,413	1,394	4,176
175	NOME JOINT UTILITY SYSTEM	107	107	107	196	194	507
176	CITY OF SAND POINT	(67)	(67)	(67)	385	377	1,252
177	KETCHIKAN GATEWAY BOROUGH SD	352	352	352	3,006	2,959	9,028
178	CITY OF DILLINGHAM	(137)	(137)	(137)	1,066	1,045	3,290
179	CITY OF UNALASKA	214	214	214	4,403	4,329	13,338
180	KENAI PENINSULA BOROUGH	154	154	154	6,185	6,078	18,842
181	CITY OF KETCHIKAN	138	138	138	2,741	2,695	8,496
182	CITY OF SEWARD	97	97	97	1,528	1,503	4,601
183	CITY OF FORT YUKON	216	216	216	444	440	1,180
184	BRISTOL BAY BOROUGH SD	131	131	131	298	295	853
185	CORDOVA CITY SD	45	45	45	345	340	1,011
186	CITY OF CRAIG	(72)	(72)	(72)	559	548	1,782
187	PETERSBURG MEDICAL CENTER	357	357	357	2,929	2,884	8,778
189	HAINES BOROUGH	212	212	212	1,238	1,220	3,585
190	KENAI PENINSULA BOROUGH SD	(133)	(133)	(133)	5,991	5,883	18,157
191	CITY OF NORTH POLE	85	85	85	1,025	1,008	3,126
192	CITY OF GALENA	54	54	54	320	316	913
193	CITY OF NENANA	61	61	61	118	117	360
195	YUPIIT SD	167	167	167	599	591	1,612
196	NENANA CITY SD	154	154	154	851	839	2,560
198	CITY OF SAXMAN	(78)	(78)	(78)	(47)	(48)	(84)
199	CITY OF HOONAH	50	50	50	617	607	1,813
200	CITY OF PELICAN	(0)	(0)	(0)	39	39	98
202	CITY OF WHITTIER	88	88	88	504	497	1,457
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	(205)	(205)	(205)	629	614	2,035
204	CRAIG CITY SD	(6)	(6)	(6)	405	397	1,216
205	DILLINGHAM CITY SD	(70)	(70)	(70)	400	392	1,440
206	CITY OF THORNE BAY	(5)	(5)	(5)	194	191	571
208	CITY OF AKUTAN	72	72	72	382	376	727
209	UNALASKA CITY SD	44	44	44	336	331	976
211	KASHUNAMIUT SD	(134)	(134)	(134)	281	273	987
215	CITY OF HOMER	29	29	29	1,993	1,958	6,156
218	SPECIAL EDUCATION SERVICE AGENCY	(53)	(53)	(53)	49	47	151
219	BARTLETT REGIONAL HOSPITAL	2,680	2,680	2,680	16,092	15,855	47,676
220	NORTHWEST ARCTIC BOROUGH	(45)	(45)	(45)	849	833	2,887
221	SAINT MARY'S SD	(84)	(84)	(84)	121	117	370
223	BRISTOL BAY RHA	(163)	(163)	(163)	219	212	699
224	COPPER RIVER BASIN RHA	(83)	(83)	(83)	104	101	344
225	SKAGWAY CITY SD	47	47	47	136	134	421
227	CITY OF KLAWOCK	(76)	(76)	(76)	156	152	494
228	PETERSBURG CITY SD	49	49	49	463	456	1,410
230	ALEUTIANS EAST BOROUGH	46	46	46	256	252	744
235	CITY OF HUSLIA	55	55	55	128	127	397
237	CITY OF KALTAG	(0)	(0)	(0)	11	11	43

State of Alaska Public Employees' Retirement System DCR - Retiree Medical
Schedule D - Employers' Allocation of Recognition of Deferred Outflows/Inflows as of 6/30/2018

Employer Number	Employer Name	FY2019	FY2020	FY2021	FY2022	FY2023	Thereafter
240	HAINES BOROUGH SD	(100)	(100)	(100)	136	132	487
242	CITY OF ELIM	-	-	-	-	-	-
243	CITY OF ATKA	(94)	(94)	(94)	(65)	(66)	(129)
244	ALEUTIANS EAST BOROUGH SD	(129)	(129)	(129)	141	137	572
246	DELTA/GREELY SD	(90)	(90)	(90)	322	315	1,042
247	LAKE AND PENINSULA BOROUGH	(53)	(53)	(53)	79	77	287
248	CITY AND BOROUGH OF YAKUTAT	(1)	(1)	(1)	223	219	564
249	CITY OF UNALAKLEET	100	100	100	308	304	879
251	KLAWOCK CITY SD	(35)	(35)	(35)	113	110	364
254	CITY OF MEKORYUK	-	-	-	-	-	-
255	ALASKA GATEWAY SD	252	252	252	1,130	1,114	3,352
257	PELICAN CITY SD	(13)	(13)	(13)	(13)	(13)	(36)
258	DENALI BOROUGH	9	9	9	216	212	677
259	CITY OF ALLAKAKET	-	-	-	-	-	-
260	CITY OF KACHEMAK	-	-	-	-	-	-
262	COOK INLET HOUSING AUTHORITY	(79)	(79)	(79)	3,052	2,997	9,377
263	INTERIOR RHA	63	63	63	431	425	1,289
264	YAKUTAT SD	4	4	4	75	73	212
265	KAKE CITY SD	18	18	18	169	166	489
267	ALEUTIAN HOUSING AUTHORITY	(58)	(58)	(58)	262	257	836
270	BERING STRAITS RHA	(127)	(127)	(127)	255	249	972
271	CITY OF EGEGIK	80	80	80	137	136	410
275	ILISAGVIK COLLEGE	81	81	81	2,648	2,603	8,164
276	NORTH PACIFIC RIM HA	7	7	7	225	221	699
278	SAXMAN SEAPORT	8	8	8	38	38	87
279	TLINGIT-HAIDA RHA	(110)	(110)	(110)	938	920	3,098
280	CITY OF TOKSOOK BAY	-	-	-	-	-	-
281	BARANOF ISLAND HA	(26)	(26)	(26)	174	170	519
282	CITY OF DELTA JUNCTION	(115)	(115)	(115)	11	9	101
283	CITY OF ANDERSON	(10)	(10)	(10)	(0)	(0)	3
284	INTER-ISLAND FERRY AUTHORITY	1	1	1	349	343	1,062
286	CITY OF SELDOVIA	8	8	8	61	60	155
288	NORTHWEST INUPIAT HOUSING AUTHORITY	47	47	47	263	259	786
290	CITY OF UPPER KALSKAG	1	1	1	7	7	21
291	CITY OF SHAKTOOLIK	(4)	(4)	(4)	14	14	45
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT	(115)	(115)	(115)	135	131	452
296	MUNICIPALITY OF SKAGWAY	205	205	205	1,613	1,588	4,741
297	CITY OF NULATO	(15)	(15)	(15)	60	59	172
298	CITY OF ANIAK	72	72	72	170	168	468
299	ALASKA GASLINE DEVELOPMENT CORPORATION	637	637	637	1,920	1,897	5,181
Total		20,787	20,787	20,787	654,387	643,187	1,998,934

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

Employer Number	Employer Name	FY2018	FY2017	FY2016
101	STATE OF ALASKA	5,699,436	6,096,975	8,399,134
102	SOUTHWEST REGION SD	16,055	15,116	19,214
103	ANNETTE ISLAND SD	12,659	12,406	14,473
104	BERING STRAIT SD	42,200	49,895	64,905
105	CHATHAM SD	4,141	4,076	4,932
106	ALASKA MUNICIPAL LEAGUE	-	-	-
107	CITY OF VALDEZ	59,063	58,588	72,971
108	JUNEAU BOROUGH SD	77,422	80,143	101,314
109	MATANUSKA-SUSITNA BOROUGH	135,734	141,391	182,797
110	MATANUSKA-SUSITNA BOROUGH SD	196,328	214,604	269,262
111	ANCHORAGE SD	554,292	602,178	764,100
112	COPPER RIVER SD	7,681	7,215	9,266
113	UNIVERSITY OF ALASKA	366,808	318,987	318,581
115	CITY OF KENAI	44,678	47,699	61,305
116	FAIRBANKS NORTH STAR BOROUGH	143,574	142,067	180,244
117	FAIRBANKS NORTH STAR BOROUGH SD	201,745	207,419	268,382
118	DENALI BOROUGH SD	11,945	11,575	15,472
120	CITY AND BOROUGH OF SITKA	63,777	67,026	89,696
121	CHUGACH SD	3,650	4,173	6,406
122	KETCHIKAN GATEWAY BOROUGH	26,641	28,724	41,751
123	CITY OF SOLDOTNA	25,847	27,884	39,397
124	IDITAROD AREA SD	5,886	7,242	6,404
125	KUSPUK SD	9,419	9,736	9,814
126	CITY AND BOROUGH OF JUNEAU	191,050	207,973	260,601
128	CITY OF KODIAK	47,546	47,924	59,577
129	CITY OF FAIRBANKS	35,479	33,064	42,861
131	CITY OF WASILLA	47,095	44,992	57,483
133	SITKA BOROUGH SD	18,902	20,640	29,315
134	CITY OF PALMER	26,523	30,401	35,245
135	CITY AND BOROUGH OF WRANGELL	12,409	12,620	18,538
136	CITY OF BETHEL	40,507	42,823	56,678
137	VALDEZ CITY SD	13,453	16,002	19,267
138	HOONAH CITY SD	2,029	3,032	6,132
139	CITY OF NOME	24,963	24,779	33,489
140	CITY OF KOTZEBUE	32,896	36,673	46,151
141	GALENA CITY SD	27,211	28,655	38,069
143	CITY OF PETERSBURG	29,123	28,611	39,640
144	BRISTOL BAY BOROUGH	14,915	15,556	19,329
145	NORTH SLOPE BOROUGH	482,016	503,342	661,013
146	WRANGELL PUBLIC SD	4,867	5,128	6,205
148	CITY OF CORDOVA	22,317	26,381	34,074
149	NOME CITY SD	8,888	11,068	17,377
151	CITY OF KING COVE	5,826	5,503	7,248
152	ALASKA HOUSING FINANCE CORPORATION	82,879	86,341	107,224
153	LOWER YUKON SD	38,533	38,904	47,168
154	NORTHWEST ARCTIC BOROUGH SD	50,433	58,962	77,591
155	SOUTHEAST ISLAND SD	6,974	6,569	8,707
156	PRIBILOF SD	879	1,426	1,731
157	LOWER KUSKOKWIM SD	97,649	95,737	125,015
158	KODIAK ISLAND BOROUGH SD	46,865	56,896	73,755
159	YUKON FLATS SD	7,152	6,562	9,261
160	YUKON / KOYUKUK SD	16,534	17,290	21,365
161	NORTH SLOPE BOROUGH SD	84,502	86,362	106,773
162	ALEUTIAN REGION SD	-	-	951
163	CORDOVA COMMUNITY MEDICAL CENTER	10,946	36,590	31,316

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

Employer Number	Employer Name	FY2018	FY2017	FY2016
164	LAKE AND PENINSULA BOROUGH SD	11,586	14,533	18,537
165	SITKA COMMUNITY HOSPITAL	85,612	95,684	124,291
166	TANANA SD	1,396	857	1,615
167	SOUTHEAST REGIONAL RESOURCE CENTER	9,621	10,678	14,036
168	HYDABURG CITY SD	2,112	2,270	2,333
169	CITY OF TANANA	-	-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL	6,196	5,561	7,493
171	CITY OF BARROW	10,713	8,324	11,002
172	CITY OF SAINT PAUL	7,487	7,054	14,016
173	MUNICIPALITY OF ANCHORAGE	985,898	973,482	1,195,396
174	KODIAK ISLAND BOROUGH	19,210	17,660	20,799
175	NOME JOINT UTILITY SYSTEM	1,630	1,597	569
176	CITY OF SAND POINT	8,318	8,794	12,861
177	KETCHIKAN GATEWAY BOROUGH SD	48,824	49,996	63,254
178	CITY OF DILLINGHAM	22,136	25,269	33,941
179	CITY OF UNALASKA	77,079	81,755	105,899
180	KENAI PENINSULA BOROUGH	110,961	118,210	155,008
181	CITY OF KETCHIKAN	47,887	47,956	65,123
182	CITY OF SEWARD	26,323	27,999	35,792
183	CITY OF FORT YUKON	4,205	4,119	2,450
184	BRISTOL BAY BOROUGH SD	3,064	2,317	2,056
185	CORDOVA CITY SD	5,526	5,968	7,139
186	CITY OF CRAIG	11,612	12,429	17,649
187	PETERSBURG MEDICAL CENTER	47,319	48,532	61,061
189	HAINES BOROUGH	18,876	20,256	23,436
190	KENAI PENINSULA BOROUGH SD	112,666	125,293	163,086
191	CITY OF NORTH POLE	17,284	17,520	22,987
192	CITY OF GALENA	4,895	5,476	6,132
193	CITY OF NENANA	1,053	319	353
195	YUPIIT SD	7,944	9,386	8,796
196	NENANA CITY SD	12,830	12,300	15,470
198	CITY OF SAXMAN	572	826	2,105
199	CITY OF HOONAH	10,435	11,590	14,111
200	CITY OF PELICAN	728	1,106	1,103
202	CITY OF WHITTIER	7,656	8,222	9,476
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	15,337	17,704	25,312
204	CRAIG CITY SD	7,550	8,508	10,901
205	DILLINGHAM CITY SD	8,641	7,141	12,956
206	CITY OF THORNE BAY	3,666	4,344	5,370
208	CITY OF AKUTAN	5,700	11,454	8,040
209	UNALASKA CITY SD	5,375	5,922	6,966
211	KASHUNAMIUT SD	7,634	8,209	12,996
215	CITY OF HOMER	36,137	37,573	50,638
218	SPECIAL EDUCATION SERVICE AGENCY	1,875	2,730	3,654
219	BARTLETT REGIONAL HOSPITAL	246,756	250,455	304,823
220	NORTHWEST ARCTIC BOROUGH	16,449	14,132	23,375
221	SAINT MARY'S SD	3,776	5,212	6,951
223	BRISTOL BAY RHA	7,019	9,343	12,946
224	COPPER RIVER BASIN RHA	3,429	4,443	6,347
225	SKAGWAY CITY SD	1,630	1,021	1,412
227	CITY OF KLAWOCK	4,277	5,406	7,463
228	PETERSBURG CITY SD	7,606	7,570	9,895
230	ALEUTIANS EAST BOROUGH	3,852	4,052	4,715
235	CITY OF HUSLIA	1,348	634	870
237	CITY OF KALTAG	202	74	258

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

Employer Number	Employer Name	FY2018	FY2017	FY2016
240	HAINES BOROUGH SD	4,358	5,072	7,876
242	CITY OF ELIM	-	-	-
243	CITY OF ATKA	523	826	2,297
244	ALEUTIANS EAST BOROUGH SD	4,979	5,121	9,092
246	DELTA/GREELY SD	7,580	8,575	12,294
247	LAKE AND PENINSULA BOROUGH	2,432	2,707	4,319
248	CITY AND BOROUGH OF YAKUTAT	4,132	6,167	6,244
249	CITY OF UNALAKLEET	3,826	3,633	3,744
251	KLAWOCK CITY SD	2,722	3,134	4,475
254	CITY OF MEKORYUK	-	-	-
255	ALASKA GATEWAY SD	16,146	15,376	18,511
257	PELICAN CITY SD	-	129	228
258	DENALI BOROUGH	3,799	3,707	5,171
259	CITY OF ALLAKAKET	-	-	-
260	CITY OF KACHEMAK	-	-	-
262	COOK INLET HOUSING AUTHORITY	57,608	62,408	83,222
263	INTERIOR RHA	6,774	6,834	8,530
264	YAKUTAT SD	1,303	1,577	1,829
265	KAKE CITY SD	2,786	3,155	3,710
267	ALEUTIAN HOUSING AUTHORITY	5,901	6,656	9,384
270	BERING STRAITS RHA	7,030	6,562	11,813
271	CITY OF EGEGIK	1,041	131	-
275	ILISAGVIK COLLEGE	47,229	48,718	65,400
276	NORTH PACIFIC RIM HA	4,012	4,064	5,539
278	SAXMAN SEAPORT	562	926	742
279	TLINGIT-HAIDA RHA	19,287	18,975	28,807
280	CITY OF TOKSOOK BAY	-	-	-
281	BARANOF ISLAND HA	3,675	4,477	5,749
282	CITY OF DELTA JUNCTION	2,321	3,111	5,269
283	CITY OF ANDERSON	189	297	455
284	INTER-ISLAND FERRY AUTHORITY	6,404	6,953	9,093
286	CITY OF SELDOVIA	963	1,353	1,300
288	NORTHWEST INUPIAT HOUSING AUTHORITY	3,975	3,892	4,823
290	CITY OF UPPER KALSKAG	114	129	144
291	CITY OF SHAKTOOLIK	331	378	535
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	4,605	5,980	8,593
296	MUNICIPALITY OF SKAGWAY	25,903	27,792	33,521
297	CITY OF NULATO	1,385	1,869	2,285
298	CITY OF ANIAK	1,793	1,676	1,340
299	ALASKA GASLINE DEVELOPMENT CORPORATION	23,600	26,504	23,590
Total		11,657,549	12,280,051	16,184,162

State of Alaska Public Employees' Retirement System DCR - Retiree Medical
 Schedule E - Contribution History - Historical

		FY2015	FY2014	FY2013	FY2012
Total	Total Plan Contributions	14,552,000	3,708,000	3,195,000	2,850,000

		FY2011	FY2010	FY2009
Total	Total Plan Contributions	2,527,000	3,031,000	2,667,000