

State of Alaska

Public Employees' Retirement System

Information Required Under
Governmental Accounting Standards Board
Statement No. 68 as of June 30, 2015

September 2016



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September 21, 2016

State of Alaska
The Alaska Retirement Management Board
The Department of Revenue, Treasury Division
The Department of Administration, Division of Retirement and Benefits
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Re: GASB 68 Report as of June 30, 2015

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. 68 (GASB 68) for the State of Alaska Public Employees' Retirement System (PERS) for fiscal year ending June 30, 2016 based on a measurement date of June 30, 2015. Under GASB 68, accounting information prepared under GASB 67 as of June 30, 2015 (as previously provided) serves as the basis for these disclosures, which may be used for financial reporting for the fiscal year ending June 30, 2016. Please refer to the GASB 67 report dated October 23, 2015 for any supplemental information or documentation.

This report covers the pension portion of the defined benefit pension plan and the assets and liabilities of the Public Employees' Retirement System (PERS).

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 the Plan in accordance with the requirements of GASB 68 as of June 30, 2015.

The ARM Board and staff of the State of Alaska and its auditors may use this report for the review of the operation of PERS. The report may also be used in the preparation of State of Alaska's audited financial statements. Use of this report for any other purpose or by anyone other than the ARM Board, 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. Buck will not accept any 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. An analysis of the potential range of such future differences is beyond the scope of this valuation.

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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 actuarial valuation. 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, 2014 actuarial valuation of PERS, except as noted herein. In our opinion, the actuarial assumptions used are appropriate for purposes of the valuation and are reasonably related to the experience of PERS and to reasonable long-term expectations.

This report was prepared under our supervision and in accordance with all applicable Actuarial Standards of Practice. David Kershner is a Fellow of the Society of Actuaries, and Larry Langer is an Associate of the Society of Actuaries. Both are 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.

Buck Consultants, LLC

A handwritten signature in blue ink, appearing to read "D. J. Kershner".

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

A handwritten signature in blue ink, appearing to read "L. Langer".

Larry Langer, ASA, EA, MAAA, FCA
Principal

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Section I – GASB 68 Information

Pension Expense

	FYE June 30, 2014	FYE June 30, 2015
Service cost	\$ 160,827,851	\$ 184,712,000
Interest cost	940,785,601	1,020,947,000
Expected return on assets	(533,900,462)	(651,167,000)
Current period effect of benefit changes	0	0
Current period difference between expected and actual experience	0	5,139,306
Current period effect of changes in assumptions	0	257,804,762
Current period difference between projected and actual investment earnings	(134,716,708)	79,571,200
Member contributions	(106,565,000)	(100,036,000)
Administrative expenses	8,223,000	7,553,000
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	0	(134,716,708)
Other Additions Less Other Deductions	<u>(49,000)</u>	<u>(36,000)</u>
Total	\$ 334,605,282	\$ 669,771,560

The employers' allocation of the pension expense for FY2015 is shown in Schedule C in Appendix 3.

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

The average future working lifetime as of June 30, 2014 is 2.1 years (2.3 years as of June 30, 2013).

Actuarial Assumptions

The total pension liability for fiscal year ending June 30, 2015 was determined by an actuarial valuation as of June 30, 2014, using the actuarial assumptions outlined in Section II, applied to all periods included in the measurement, and rolled forward to the measurement date of June 30, 2015.

The actuarial assumptions used in the June 30, 2014 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 Pension Liability

The employers' allocations of net pension liability as of June 30, 2014 and June 30, 2015 are shown in Appendix 1 and Appendix 2.

Allocation of Deferred Outflows/Inflows of Resources

The employers' allocation of deferred outflows/inflows of resources as of June 30, 2015 is shown in Schedule C in Appendix 3.

Allocation of Future Years' Recognition of Deferred Outflows/Inflows

The employers' allocation of June 30, 2015 deferred outflows/inflows recognition for each of the next five fiscal years and thereafter is shown in Schedule D in Appendix 4. These amounts include recognition of the deferred outflows/inflows that occurred in FY2014 and FY2015.

Allocation Methodology

Amounts for FY2014 and FY2013 were allocated to employers based on actual contributions made in FY2014 and FY2013, respectively.

Amounts for FY2015 were allocated to employers based on the present value of contributions for FY2017-FY2039, as determined by projections based on the June 30, 2014 valuation.

Section II – Actuarial Assumptions and Methods

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 changed effective June 30, 2014.

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

a. **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 surplus or unfunded accrued liability is amortized over a closed 25-year period (established June 30, 2014) as a level percentage of payroll. State statutes allow the contribution rate to be determined on payroll for all members, defined benefit and defined contribution member payroll combined. However, for GASB disclosure requirements, the net amortization period will not exceed 30 years and the level dollar amortization method is used since the defined benefit plan membership was closed effective July 1, 2006.

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

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

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

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

b. Valuation of Assets

The actuarial asset value was reinitialized to equal Fair Value of Assets as of June 30, 2014. Beginning in FY2015, the asset value method recognizes 20% of the gain or loss each year, for a period of 5 years. All assets are valued at fair value. Assets are accounted for on an accrued basis and are taken directly from financial statements audited by KPMG LLP.

c. Changes in Methods Since the Prior Valuation

Changes in valuation methods since the prior (June 30, 2013) valuation are as described above.

The demographic and economic assumptions used in the June 30, 2014 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 as of June 30, 2013.

Investment Return / Discount Rate	8.00% per year (geometric), compounded annually, net of expenses.
Salary Scale	Inflation – 3.12% per year. Productivity – 0.50% per year. See Table 1 for salary scale rates
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 increase 3.12% annually.
Mortality (Pre-termination)*	Based upon 2010-2013 actual mortality experience (see Table 2) 60% of male rates and 65% of female rates of post-termination mortality rates. Deaths are assumed to be occupational 70% of the time for Peace Officer/Firefighters, 50% of the time for Others.
Mortality (Post-termination)*	96% of all rates of the RP-2000 table, 2000 Base Year projected to 2018 with Projection Scale BB.
Total Turnover	Based upon the 2010-2013 actual withdrawal experience. (See Table 5.)
Disability	Incidence rates based on 2010-2013 actual experience, in accordance with Table 6. Post-disability mortality in accordance with the RP-2000 Disabled Retiree Mortality Table, 2000 Base Year projected to 2018 with Projection Scale BB. Disabilities are assumed to be occupational 70% of the time for Peace Officer/Firefighters, 50% of the time for Others.
Retirement	Retirement rates based upon the 2010-2013 actual experience in accordance with Tables 7 and 8. Deferred vested members are assumed to retire at their earliest unreduced retirement date for Others. For Peace Officer/Firefighter, Tier 1 deferred vested members are assumed to retire at age 55 and Tiers 2 and 3 deferred vested members are assumed to retire at age 60.
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% female members are assumed to be married.

*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%.

Dependent Children	Benefits to dependent children have been valued assuming members who are married and between the ages of 25 and 45 have two dependent children.
Contribution Refunds	For others, 10% of terminating members with vested benefits are assumed to have their contributions refunded. For Peace Officers/Firefighters, 15% of terminating members with vested benefits are assumed to have their contributions refunded 100% of those with non-vested benefits are assumed to have their contributions refunded.
COLA	Of those benefit recipients who are eligible for the COLA, 70% of Others and 65% of Peace Officers/Firefighters are assumed to remain in Alaska and receive the COLA.
Post-Retirement Pension Adjustment	50% and 75% of assumed inflation, or 1.56% and 2.34% respectively, is valued for the annual automatic Post-Retirement Pension Adjustment (PRPA) as specified in the statute.
Expenses	The investment return assumption is net of all expenses.
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.
Final Average Earnings	Final Average Earnings is provided on the data for active members. This amount is used as a minimum in the calculation of the average earnings in the future.

**Table 1
Alaska PERS**

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

Mortality Table (Pre-termination)

Age	Male	Female	Age	Male	Female
20	0.000188	0.000113	55	0.001978	0.001549
21	0.000195	0.000114	56	0.002292	0.001730
22	0.000200	0.000115	57	0.002515	0.001912
23	0.000204	0.000116	58	0.002775	0.002118
24	0.000205	0.000119	59	0.003073	0.002355
25	0.000205	0.000122	60	0.003425	0.002632
26	0.000206	0.000127	61	0.003826	0.002973
27	0.000208	0.000132	62	0.004287	0.003343
28	0.000214	0.000139	63	0.004813	0.003840
29	0.000225	0.000147	64	0.005324	0.004328
30	0.000242	0.000156	65	0.005904	0.004874
31	0.000272	0.000181	66	0.006558	0.005500
32	0.000307	0.000207	67	0.007184	0.006107
33	0.000344	0.000233	68	0.007842	0.006751
34	0.000383	0.000257	69	0.008689	0.007462
35	0.000422	0.000281	70	0.009744	0.008407
36	0.000459	0.000304	71	0.010782	0.009329
37	0.000493	0.000327	72	0.011971	0.010376
38	0.000526	0.000354	73	0.013334	0.011534
39	0.000557	0.000383	74	0.014876	0.012783
40	0.000589	0.000417	75	0.016602	0.014113
41	0.000623	0.000458	76	0.018504	0.015549
42	0.000663	0.000504	77	0.020583	0.017125
43	0.000709	0.000554	78	0.022872	0.018877
44	0.000762	0.000608	79	0.025419	0.020841
45	0.000823	0.000664	80	0.028245	0.023037
46	0.000882	0.000723	81	0.031612	0.025498
47	0.000946	0.000784	82	0.035318	0.028266
48	0.001015	0.000848	83	0.039369	0.031386
49	0.001089	0.000916	84	0.043784	0.034906
50	0.001167	0.000991	85	0.048601	0.038887
51	0.001336	0.001095	86	0.053884	0.043371
52	0.001455	0.001193	87	0.060797	0.048373
53	0.001591	0.001305	88	0.068537	0.053879
54	0.001744	0.001407	89	0.077135	0.059830
			90	0.086571	0.067336

Table 3
Alaska PERS

Mortality Table (Post-termination)

Age	Male	Female	Age	Male	Female
50	0.001944	0.001524	85	0.081002	0.059827
51	0.002227	0.001684	86	0.089807	0.066725
52	0.002426	0.001835	87	0.101329	0.074420
53	0.002652	0.002007	88	0.114229	0.082891
54	0.002907	0.002165	89	0.128559	0.092046
55	0.003296	0.002383	90	0.144286	0.103593
56	0.003820	0.002662	91	0.160042	0.115847
57	0.004192	0.002942	92	0.176712	0.128589
58	0.004625	0.003259	93	0.194120	0.141591
59	0.005121	0.003623	94	0.212080	0.154643
60	0.005708	0.004050	95	0.230428	0.167558
61	0.006377	0.004574	96	0.249035	0.180154
62	0.007144	0.005143	97	0.267822	0.192248
63	0.008021	0.005908	98	0.281616	0.200025
64	0.008874	0.006658	99	0.300310	0.210437
65	0.009839	0.007498	100	0.313360	0.215967
66	0.010930	0.008462	101	0.332097	0.226721
67	0.011973	0.009396	102	0.344188	0.235671
68	0.013070	0.010386	103	0.361155	0.250844
69	0.014482	0.011479	104	0.369606	0.263111
70	0.016240	0.012933	105	0.381971	0.281391
71	0.017969	0.014352	106	0.384000	0.295499
72	0.019952	0.015964	107	0.384000	0.309816
73	0.022223	0.017744	108	0.384000	0.323943
74	0.024793	0.019666	109	0.384000	0.337482
75	0.027670	0.021712	110	0.384000	0.350032
76	0.030840	0.023921	111	0.384000	0.361196
77	0.034305	0.026346	112	0.384000	0.370574
78	0.038120	0.029042	113	0.384000	0.377767
79	0.042365	0.032063	114	0.384000	0.382376
80	0.047075	0.035441	115	0.384000	0.384000
81	0.052687	0.039227	116	0.384000	0.384000
82	0.058863	0.043487	117	0.384000	0.384000
83	0.065615	0.048286	118	0.384000	0.384000
84	0.072973	0.053702	119	1.000000	1.000000

**Table 4
Alaska PERS**

Total Turnover Assumptions

Peace Officer/Firefighter:

Years of Service	Female (rounded)	Male (rounded)
0	0.15	0.15
1	0.08	0.12
2	0.06	0.07
3	0.06	0.06
4	0.07	0.06

Members with 5 or more years of service

Age	Female	Male	Age	Female	Male
20	0.080000	0.040894	45	0.033802	0.019012
21	0.080000	0.040894	46	0.033527	0.019506
22	0.080000	0.040894	47	0.033251	0.020000
23	0.080000	0.038801	48	0.032862	0.023333
24	0.080000	0.036708	49	0.032474	0.026667
25	0.080000	0.034616	50	0.032085	0.030000
26	0.080000	0.032523	51	0.031581	0.040000
27	0.080000	0.030430	52	0.030941	0.040000
28	0.078000	0.028877	53	0.030201	0.040000
29	0.076000	0.027324	54+	0.060402	0.040000
30	0.074000	0.025771			
31	0.072000	0.024218			
32	0.070000	0.022665			
33	0.063077	0.021722			
34	0.056154	0.020779			
35	0.049231	0.019836			
36	0.042308	0.018893			
37	0.035385	0.017950			
38	0.035234	0.017866			
39	0.035082	0.017782			
40	0.034930	0.017699			
41	0.034779	0.017615			
42	0.034627	0.017531			
43	0.034352	0.018025			
44	0.034077	0.018519			

**Table 5
Alaska PERS**

Total Turnover Assumptions

Others:

Service	Hire Age < 35		Hire Age > 35	
	Male (rounded)	Female (rounded)	Male	Female
0	0.29	0.29	0.20	0.20
1	0.16	0.20	0.12	0.15
2	0.13	0.16	0.10	0.13
3	0.10	0.13	0.09	0.10
4	0.08	0.10	0.09	0.09

Members with 5 or more years of service

Age	Female	Male	Age	Female	Male
20	0.136735	0.095000	45	0.045685	0.039880
21	0.136735	0.095000	46	0.043828	0.039357
22	0.136735	0.095000	47	0.041972	0.038834
23	0.128522	0.090250	48	0.041891	0.038701
24	0.120309	0.085500	49	0.041809	0.038568
25	0.112096	0.080750	50	0.041566	0.038170
26	0.103883	0.076000	51	0.041365	0.037844
27	0.095670	0.071250	52	0.041121	0.037460
28	0.091756	0.069160	53	0.040844	0.037023
29	0.087842	0.067060	54+	0.057924	0.043859
30	0.083927	0.064960			
31	0.080013	0.062870			
32	0.076099	0.060770			
33	0.072399	0.058280			
34	0.068699	0.055780			
35	0.064999	0.053290			
36	0.061299	0.050790			
37	0.057599	0.048300			
38	0.056330	0.046930			
39	0.055061	0.045560			
40	0.053792	0.044190			
41	0.052523	0.042820			
42	0.051254	0.041450			
43	0.049398	0.040930			
44	0.047541	0.040400			

**Table 6
Alaska PERS**

Disability Table

Age	Peace Officer/ Firefighter Rate	Other Member Rate	
		Male	Female
20	0.000224	0.000218	0.000188
21	0.000224	0.000218	0.000188
22	0.000224	0.000218	0.000188
23	0.000305	0.000240	0.000200
24	0.000387	0.000261	0.000212
25	0.000468	0.000283	0.000224
26	0.000550	0.000304	0.000236
27	0.000631	0.000326	0.000248
28	0.000658	0.000334	0.000255
29	0.000685	0.000342	0.000262
30	0.000712	0.000349	0.000269
31	0.000739	0.000357	0.000277
32	0.000765	0.000365	0.000284
33	0.000793	0.000377	0.000293
34	0.000821	0.000389	0.000303
35	0.000849	0.000401	0.000312
36	0.000877	0.000413	0.000322
37	0.000905	0.000425	0.000331
38	0.000946	0.000446	0.000348
39	0.000986	0.000467	0.000364
40	0.001027	0.000489	0.000381
41	0.001068	0.000510	0.000397
42	0.001108	0.000531	0.000413
43	0.001221	0.000586	0.000454
44	0.001333	0.000641	0.000495
45	0.001446	0.000695	0.000536
46	0.001559	0.000750	0.000577
47	0.001671	0.000805	0.000618
48	0.001828	0.000886	0.000680
49	0.001985	0.000967	0.000742
50	0.002142	0.001048	0.000804
51	0.002299	0.001129	0.000867
52	0.002456	0.001210	0.000929
53	0.002868	0.001421	0.001084
54	0.003280	0.001633	0.001239

**Table 7
Alaska PERS**

**Peace Officer/Firefighter
Retirement Table**

Age at Retirement	Reduced	Unreduced	
	Unisex Rates	Female	Male
<47	N/A	0.060000	0.080000
47	N/A	0.150000	0.080000
48	N/A	0.150000	0.130000
49	N/A	0.150000	0.130000
50	0.087041	0.150000	0.150000
51	0.085580	0.150000	0.150000
52	0.072383	0.150000	0.185000
53	0.076688	0.150000	0.185000
54	0.075561	0.250000	0.185000
55	0.077429	0.200000	0.250000
56	0.077106	0.150000	0.250000
57	0.076730	0.150000	0.250000
58	0.076820	0.150000	0.250000
59	0.200000	0.150000	0.250000
60	N/A	0.250000	0.300000
61	N/A	0.200000	0.250000
62	N/A	0.300000	0.250000
63	N/A	0.500000	0.250000
64	N/A	0.500000	0.200000
65	N/A	0.500000	0.200000
66	N/A	0.500000	0.250000
67	N/A	0.500000	0.500000
68	N/A	0.500000	0.500000
69	N/A	0.500000	0.500000
70	N/A	1.000000	1.000000
71	N/A	1.000000	1.000000
72	N/A	1.000000	1.000000
73	N/A	1.000000	1.000000
74	N/A	1.000000	1.000000
75	N/A	1.000000	1.000000

Table 8**Alaska PERS
Others Retirement Table**

Age at Retirement	Reduced		Unreduced	
	Female	Male	Female	Male
<50	N/A	N/A	0.10	0.10
50	0.06	0.04	0.35	0.30
51	0.06	0.04	0.35	0.33
52	0.08	0.06	0.35	0.33
53	0.08	0.06	0.35	0.33
54	0.14	0.14	0.35	0.35
55	0.06	0.05	0.30	0.30
56	0.06	0.05	0.20	0.20
57	0.06	0.05	0.18	0.20
58	0.06	0.05	0.18	0.20
59	0.16	0.14	0.18	0.20
60	N/A	N/A	0.21	0.20
61	N/A	N/A	0.20	0.20
62	N/A	N/A	0.20	0.20
63	N/A	N/A	0.20	0.20
64	N/A	N/A	0.20	0.20
65	N/A	N/A	0.26	0.23
66	N/A	N/A	0.26	0.25
67	N/A	N/A	0.22	0.20
68	N/A	N/A	0.22	0.23
69	N/A	N/A	0.22	0.25
70	N/A	N/A	0.22	0.25
71	N/A	N/A	0.22	0.25
72	N/A	N/A	0.25	0.25
73	N/A	N/A	0.25	0.25
74	N/A	N/A	0.35	0.25
75 – 89	N/A	N/A	0.50	0.50
90+	N/A	N/A	1.00	1.00

Table 9
Alaska PERS
Disabled Mortality Rates

Age	Female	Male	Age	Female	Male
≤45	0.0071	0.0214	80	0.0582	0.0833
46	0.0078	0.0226	81	0.0621	0.0880
47	0.0085	0.0238	82	0.0662	0.0928
48	0.0093	0.0250	83	0.0707	0.0978
49	0.0101	0.0262	84	0.0755	0.1028
50	0.0109	0.0275	85	0.0806	0.1079
51	0.0118	0.0287	86	0.0862	0.1130
52	0.0127	0.0299	87	0.0921	0.1204
53	0.0137	0.0311	88	0.0985	0.1282
54	0.0144	0.0324	89	0.1054	0.1362
55	0.0151	0.0336	90	0.1148	0.1503
56	0.0158	0.0348	91	0.1249	0.1667
57	0.0164	0.0354	92	0.1359	0.1841
58	0.0171	0.0359	93	0.1475	0.2022
59	0.0176	0.0365	94	0.1611	0.2209
60	0.0182	0.0370	95	0.1745	0.2400
61	0.0188	0.0376	96	0.1877	0.2594
62	0.0194	0.0382	97	0.2003	0.2790
63	0.0204	0.0389	98	0.2084	0.2934
64	0.0214	0.0396	99	0.2192	0.3128
65	0.0226	0.0404	100	0.2250	0.3264
66	0.0238	0.0413	101	0.2362	0.3459
67	0.0252	0.0422	102	0.2455	0.3585
68	0.0267	0.0434	103	0.2613	0.3762
69	0.0284	0.0454	104	0.2741	0.3850
70	0.0303	0.0477	105	0.2931	0.3979
71	0.0323	0.0502	106	0.3078	0.4000
72	0.0345	0.0529	107	0.3227	0.4000
73	0.0368	0.0558	108	0.3374	0.4000
74	0.0393	0.0591	109	0.3515	0.4000
75	0.0420	0.0625	110	0.3646	0.4000
76	0.0449	0.0662	111	0.3762	0.4000
77	0.0479	0.0702	112	0.3860	0.4000
78	0.0511	0.0744	113	0.3935	0.4000
79	0.0546	0.0788	114	0.3983	0.4000
			115+	0.4000	0.4000

Changes in Actuarial Assumptions Since the Prior Valuation

Effective for the June 30, 2014 valuation, the Board adopted changes to the assumptions recommended by the actuary based on the results of an experience analysis performed on the population experience from July 1, 2009 through June 30, 2013. The changes in assumptions were adopted by the Board during the December 2014 Board meeting.

Section III – Summary of Plan Provisions

1. **Effective Date**

January 1, 1961, with amendments through June 30, 2008. Chapter 82, 1986 Session Laws of Alaska, created a two-tier retirement system. Members who were first hired under the PERS before July 1, 1986 (Tier 1) are eligible for different benefits than members hired after June 30, 1986 (Tier 2). Chapter 4, 1996 Session Laws of Alaska created a third tier for members who were first hired after June 30, 1996 (Tier 3). Chapter 9, 2005 Session Laws of Alaska, closed the plan to new members hired after June 30, 2006.

2. **Administration of Plan**

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

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

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

3. **Employers Included**

Currently there are 159 employers participating in the PERS, including the State of Alaska and 158 political subdivisions and public organizations.

4. **Membership**

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

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

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

5. Credited Service

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

Members may claim other types of service, including:

- part-time State of Alaska service rendered after December 31, 1960, and before January 1, 1976;
- service with the State, former Territory of Alaska, or U.S. Government in Alaska before January 1, 1961;
- past Peace Officer, correctional officer, fire fighter, and special officer service after January 1, 1961;
- military service (not more than five years may be claimed);
- temporary service after December 31, 1960;
- elected official service before January 1, 1981;
- Alaska Bureau of Indian Affairs service;
- past service rendered by employees who worked half-time in the PERS and Teachers' Retirement System (TRS) simultaneously;
- leave without pay service after June 13, 1987, while receiving Workers' Compensation;
- Village Public Safety Officer service; and
- service as a temporary employee of the legislature before July 1, 1979, but this service must have been claimed no later than July 1, 2003, or by the date of retirement, if sooner (not more than 10 years may be claimed).

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

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

At the election of certain PERS members, certain service may be credited in the same fashion as members in the State of Alaska Teachers' Retirement System (TRS).

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

6. Employer Contributions

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

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

The past service rate is a uniform rate for all participating employers to amortize the unfunded past service liability with payments that are a level percentage of pay amount over fixed 25-year periods.

Employer rates cannot be less than the normal cost rate.

Pursuant to AS 39.35.255 effective July 1, 2008, each PERS employer will pay a simple uniform contribution rate of 22% of member payroll.

7. Additional State Contributions

Pursuant to AS 39.35.280 effective July 1, 2008, the State shall contribute an amount (in addition to the State contribution as an employer) that when combined with the employer contribution (22% of total DB and DCR payroll, less employer contributions to DCR) will be sufficient to pay the total contribution rate adopted by The Alaska Retirement Management Board.

8. Member Contributions

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

Contributions for Claimed Service: Member contributions are also required for most of the claimed service described in (5) above.

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

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

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

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

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

9. Retirement Benefits

Eligibility:

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

Benefit Type: Lifetime benefits are paid to members. Eligible members may receive normal, unreduced benefits when they (1) reach normal retirement age and complete the service required; or (2) satisfy the minimum service requirements under the "20 and out" or "30 and out" provisions. Members may receive early, actuarially reduced benefits when they reach early retirement age and complete the service required.

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

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

The percentage multipliers for Peace Officer/Firefighter members are 2% for the first ten years of service and 2.5% for all service over 10 years.

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

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

10. Reemployment of Retired Members

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

Members retired under the Retirement Incentive Programs (RIPs) who return to employment under the PERS, Teachers' Retirement System (TRS), or the University of Alaska's Optional Retirement Plan will:

- (a) forfeit the three years of incentive credits that they received;
- (b) owe the PERS 150% of the benefits that they received for state and political subdivision members, and 110% for school district employees, under the 1996-2000 RIP, which may include costs for health insurance, excluding amounts that they paid to participate for the 1986 and 1989 RIPs. Under prior RIPs, the penalty is 110% of the benefits received; and
- (c) be charged 7% interest from the date that they are reemployed until their indebtedness is paid in full or they retire again. If the indebtedness is not completely paid, future benefits will be actuarially reduced for life.

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

11. Disability Benefits

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

Occupational Disability: Members are not required to satisfy age or service requirements to be eligible for occupational disability. Monthly benefits are equal to 40% of their gross monthly compensation on the date of their disability. Members on occupational disability continue to earn PERS service until they become eligible for normal retirement. Peace

Officer/Firefighter members may elect to retain the disability benefit formula for the calculation of their normal retirement benefits.

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

12. Death Benefits

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

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

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

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

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

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

13. Postretirement Pension Adjustments

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

- (a) 75% of the CPI increase in the preceding calendar year or 9%, whichever is less, if the recipient is at least age 65 or on PERS disability; or

- (b) 50% of the CPI increase in the preceding calendar year or 6%, whichever is less, if the recipient is at least age 60, or has been receiving benefits for at least five years.

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

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

14. Alaska Cost of Living Allowance

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

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

Changes in Benefit Provisions Since the Prior Valuation

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

APPENDIX

State of Alaska Public Employees' Retirement System
 Schedule A - Employers' Allocation of Net Pension Liability as of 6/30/2014

Employer Number	Employer Name	FY2014 Employer Contributions	Employer Proportion	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability	Total Deferred Outflows	Total Deferred Inflows	Plan Fiduciary Net Position as % of Total Pension Liability	Covered Payroll
Employer:										
101	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)	203,123,590.20	52.95855%	6,564,517,338	4,094,457,323	2,470,060,015	19,479,980	(285,376,050)		
102	SOUTHWEST REGION SD	227,600.21	0.05934%	7,355,549	4,587,844	2,767,705	87,444	(319,764)		
103	ANNETTE ISLAND SD	63,109.03	0.01645%	2,039,548	1,272,118	767,430	11,408	(88,664)		
104	BERING STRAIT SD	775,389.45	0.20216%	25,058,918	15,629,888	9,429,030	110,421	(1,089,374)		
105	CHATHAM SD	35,142.37	0.00916%	1,135,726	708,381	427,345	-	(61,990)		
106	ALASKA MUNICIPAL LEAGUE	27,792.01	0.00725%	898,178	560,217	337,961	15,177	(39,046)		
107	CITY OF VALDEZ	708,410.31	0.18470%	22,894,297	14,279,758	8,614,538	85,192	(995,273)		
108	JUNEAU BOROUGH SD	1,043,253.87	0.27200%	33,715,720	21,029,357	12,686,363	-	(1,634,868)		
109	MATANUSKA-SUSITNA BOROUGH	1,846,295.37	0.48137%	59,668,293	37,216,640	22,451,653	217,432	(2,593,931)		
110	MATANUSKA-SUSITNA BOROUGH SD	2,601,245.18	0.67820%	84,066,647	52,434,517	31,632,129	129,253	(3,654,588)		
111	ANCHORAGE SD	8,383,077.64	2.18564%	270,923,030	168,981,621	101,941,408	-	(13,203,571)		
112	COPPER RIVER SD	111,647.79	0.02911%	3,608,216	2,250,537	1,357,680	48,382	(156,858)		
113	UNIVERSITY OF ALASKA	13,145,372.88	3.42727%	424,830,164	264,977,437	159,852,728	-	(19,475,074)		
115	CITY OF KENAI	709,806.70	0.18506%	22,939,425	14,307,906	8,631,519	176,393	(997,234)		
116	FAIRBANKS NORTH STAR BOROUGH	2,337,334.03	0.60939%	75,537,606	47,114,737	28,422,870	321,767	(3,283,809)		
117	FAIRBANKS NORTH STAR BOROUGH SD	3,204,009.53	0.83535%	103,546,693	64,584,720	38,961,973	283,745	(4,501,435)		
118	DENALI BOROUGH SD	91,427.75	0.02384%	2,954,748	1,842,952	1,111,796	73,480	(128,450)		
120	CITY AND BOROUGH OF SITKA	1,033,902.52	0.26956%	33,413,505	20,840,857	12,572,647	522,712	(1,452,569)		
121	CHUGACH SD	37,594.96	0.00980%	1,214,988	757,819	457,169	28,633	(52,819)		
122	KETCHIKAN GATEWAY BOROUGH	540,060.47	0.14081%	17,453,592	10,886,252	6,567,340	151,340	(758,751)		
123	CITY OF SOLDOTNA	348,524.73	0.09087%	11,263,569	7,025,376	4,238,193	220,392	(489,656)		
124	IDITAROD AREA SD	79,657.62	0.02077%	2,574,363	1,605,696	968,667	-	(142,653)		
125	KUSPUK SD	150,884.37	0.03934%	4,876,258	3,041,447	1,834,811	32,559	(211,983)		
126	CITY AND BOROUGH OF JUNEAU	3,289,968.12	0.85776%	106,324,690	66,317,428	40,007,262	553,610	(4,622,201)		
128	CITY OF KODIAK	648,803.70	0.16916%	20,967,939	13,078,240	7,889,699	237,954	(911,529)		
129	CITY OF FAIRBANKS	934,532.27	0.24365%	30,202,072	18,837,805	11,364,267	81,105	(1,312,960)		
131	CITY OF WASILLA	626,760.60	0.16341%	20,255,554	12,633,907	7,621,647	-	(895,344)		
132	CITY OF SKAGWAY	-	0.00000%	-	-	-	-	-		
133	SITKA BOROUGH SD	255,130.91	0.06652%	8,245,282	5,142,793	3,102,489	143,268	(358,443)		
134	CITY OF PALMER	387,280.22	0.10097%	12,516,063	7,806,589	4,709,475	30,015	(544,105)		
135	CITY AND BOROUGH OF WRANGELL	363,637.99	0.09481%	11,751,997	7,330,021	4,421,976	80,474	(510,889)		
136	CITY OF BETHEL	606,834.75	0.15821%	19,611,593	12,232,252	7,379,341	233,949	(852,565)		
137	VALDEZ CITY SD	186,104.03	0.04852%	6,014,482	3,751,386	2,263,096	-	(333,982)		
138	HOONAH CITY SD	67,925.87	0.01771%	2,195,218	1,369,214	826,004	53,068	(95,432)		
139	CITY OF NOME	273,419.08	0.07129%	8,836,316	5,511,436	3,324,880	239,007	(384,137)		
140	CITY OF KOTZEBUE	382,307.27	0.09968%	12,355,348	7,706,347	4,649,002	210,744	(537,118)		
141	GALENA CITY SD	291,335.91	0.07596%	9,415,350	5,872,594	3,542,755	-	(705,157)		
143	CITY OF PETERSBURG	450,068.59	0.11734%	14,545,248	9,072,243	5,473,005	135,867	(632,318)		
144	BRISTOL BAY BOROUGH	228,067.63	0.05946%	7,370,655	4,597,266	2,773,389	217,473	(320,421)		
145	NORTH SLOPE BOROUGH	6,028,824.97	1.57184%	194,838,650	121,525,848	73,312,802	3,145,778	(8,470,125)		
146	WRANGELL PUBLIC SD	83,628.42	0.02180%	2,702,691	1,685,737	1,016,953	-	(130,871)		
148	CITY OF CORDOVA	257,744.08	0.06720%	8,329,734	5,195,468	3,134,266	368,123	(362,114)		
149	NOME CITY SD	169,655.47	0.04423%	5,482,900	3,419,825	2,063,075	64,803	(238,355)		
151	CITY OF KING COVE	96,788.67	0.02523%	3,128,002	1,951,015	1,176,987	-	(137,007)		
152	ALASKA HOUSING FINANCE CORPORATION	2,332,816.68	0.60821%	75,391,615	47,023,678	28,367,937	282,507	(3,277,463)		
153	LOWER YUKON SD	593,793.58	0.15481%	19,190,131	11,969,375	7,220,755	116,660	(834,243)		
154	NORTHWEST ARCTIC BOROUGH SD	645,490.88	0.16829%	20,860,876	13,011,462	7,849,414	387,323	(906,875)		
155	SOUTHEAST ISLAND SD	59,008.42	0.01538%	1,907,025	1,189,460	717,565	22,903	(82,903)		
156	PRIBILOF SD	44,571.99	0.01162%	1,440,471	898,458	542,012	12,936	(62,621)		
157	LOWER KUSKOKWIM SD	1,639,060.49	0.42734%	52,970,908	33,039,310	19,931,598	338,920	(2,302,778)		

State of Alaska Public Employees' Retirement System
 Schedule A - Employers' Allocation of Net Pension Liability as of 6/30/2014

Employer Number	Employer Name	Net Pension Liability as % of Covered Payroll	Net Pension Liability 1% Decrease (7.0% Discount Rate)	Net Pension Liability 1% Increase (9.0% Discount Rate)
Employer:				
101	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)		3,238,723,444	1,822,774,447
102	SOUTHWEST REGION SD		3,628,993	2,042,421
103	ANNETTE ISLAND SD		1,006,248	566,323
104	BERING STRAIT SD		12,363,271	6,958,129
105	CHATHAM SD		560,331	315,358
106	ALASKA MUNICIPAL LEAGUE		443,132	249,398
107	CITY OF VALDEZ		11,295,316	6,357,077
108	JUNEAU BOROUGH SD		16,634,261	9,361,869
109	MATANUSKA-SUSITNA BOROUGH		29,438,432	16,568,140
110	MATANUSKA-SUSITNA BOROUGH SD		41,475,802	23,342,849
111	ANCHORAGE SD		133,664,780	75,227,401
112	COPPER RIVER SD		1,780,179	1,001,896
113	UNIVERSITY OF ALASKA		209,597,651	117,962,910
115	CITY OF KENAI		11,317,581	6,369,607
116	FAIRBANKS NORTH STAR BOROUGH		37,267,845	20,974,584
117	FAIRBANKS NORTH STAR BOROUGH SD		51,086,635	28,751,888
118	DENALI BOROUGH SD		1,457,778	820,447
120	CITY AND BOROUGH OF SITKA		16,485,157	9,277,953
121	CHUGACH SD		599,436	337,367
122	KETCHIKAN GATEWAY BOROUGH		8,611,046	4,846,352
123	CITY OF SOLDOTNA		5,557,086	3,127,564
124	IDITAROD AREA SD		1,270,109	714,825
125	KUSPUK SD		2,405,790	1,353,994
126	CITY AND BOROUGH OF JUNEAU		52,457,210	29,523,256
128	CITY OF KODIAK		10,344,912	5,822,183
129	CITY OF FAIRBANKS		14,900,739	8,386,232
131	CITY OF WASILLA		9,993,444	5,624,375
132	CITY OF SKAGWAY		-	-
133	SITKA BOROUGH SD		4,067,959	2,289,474
134	CITY OF PALMER		6,175,026	3,475,345
135	CITY AND BOROUGH OF WRANGELL		5,798,061	3,263,186
136	CITY OF BETHEL		9,675,735	5,445,566
137	VALDEZ CITY SD		2,967,353	1,670,046
138	HOONAH CITY SD		1,083,051	609,548
139	CITY OF NOME		4,359,557	2,453,587
140	CITY OF KOTZEBUE		6,095,735	3,430,719
141	GALENA CITY SD		4,645,233	2,614,367
143	CITY OF PETERSBURG		7,176,162	4,038,790
144	BRISTOL BAY BOROUGH		3,636,446	2,046,615
145	NORTH SLOPE BOROUGH		96,127,174	54,100,994
146	WRANGELL PUBLIC SD		1,333,421	750,458
148	CITY OF CORDOVA		4,109,625	2,312,923
149	NOME CITY SD		2,705,088	1,522,441
151	CITY OF KING COVE		1,543,256	868,555
152	ALASKA HOUSING FINANCE CORPORATION		37,195,818	20,934,046
153	LOWER YUKON SD		9,467,798	5,328,538
154	NORTHWEST ARCTIC BOROUGH SD		10,292,091	5,792,455
155	SOUTHEAST ISLAND SD		940,865	529,525
156	PRIBILOF SD		710,682	399,977
157	LOWER KUSKOKWIM SD		26,134,156	14,708,472

State of Alaska Public Employees' Retirement System
 Schedule A - Employers' Allocation of Net Pension Liability as of 6/30/2014

Employer Number	Employer Name	FY2014 Employer Contributions	Employer Proportion	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability	Total Deferred Outflows	Total Deferred Inflows	Plan Fiduciary Net Position as % of Total Pension Liability	Covered Payroll
158	KODIAK ISLAND BOROUGH SD	524,878.35	0.13685%	16,962,939	10,580,219	6,382,720	-	(783,537)		
159	YUKON FLATS SD	97,263.06	0.02536%	3,143,333	1,960,577	1,182,756	24,384	(136,649)		
160	YUKON / KOYUKUK SD	186,520.96	0.04863%	6,027,956	3,759,790	2,268,166	65,129	(262,050)		
161	NORTH SLOPE BOROUGH SD	1,020,577.71	0.26609%	32,982,875	20,572,263	12,410,613	144,445	(1,433,848)		
162	ALEUTIAN REGION SD	18,527.58	0.00483%	598,772	373,469	225,302	8,969	(26,030)		
163	CORDOVA COMMUNITY MEDICAL CENTER	260,285.87	0.06786%	8,411,879	5,246,704	3,165,175	280,364	(365,685)		
164	LAKE AND PENINSULA BOROUGH SD	163,507.36	0.04263%	5,284,206	3,295,894	1,988,312	21,969	(229,718)		
165	SITKA COMMUNITY HOSPITAL	781,560.09	0.20377%	25,258,340	15,754,273	9,504,068	162,702	(1,098,043)		
166	TANANA SD	9,892.38	0.00258%	319,700	199,405	120,295	-	(17,304)		
167	SOUTHEAST REGIONAL RESOURCE CENTER	144,711.08	0.03773%	4,676,751	2,917,009	1,759,742	-	(211,428)		
168	HYDABURG CITY SD	11,277.74	0.00294%	364,472	227,331	137,142	-	(70,402)		
169	CITY OF TANANA	12,677.22	0.00331%	409,700	255,541	154,160	-	(29,801)		
170	NORTH PACIFIC FISHERY MGMT COUNCIL	139,546.66	0.03638%	4,509,848	2,812,907	1,696,940	-	(207,761)		
171	CITY OF BARROW	134,529.14	0.03507%	4,347,692	2,711,767	1,635,925	85,673	(189,005)		
172	CITY OF SAINT PAUL	128,370.40	0.03347%	4,148,655	2,587,622	1,561,033	32,698	(180,352)		
173	MUNICIPALITY OF ANCHORAGE	18,293,257.88	4.76943%	591,198,730	368,745,765	222,452,965	-	(27,706,153)		
174	KODIAK ISLAND BOROUGH	311,697.73	0.08127%	10,073,400	6,283,037	3,790,363	26,395	(437,916)		
175	NOME JOINT UTILITY SYSTEM	99,452.05	0.02593%	3,214,076	2,004,702	1,209,375	40,617	(139,724)		
176	CITY OF SAND POINT	101,352.77	0.02642%	3,275,503	2,043,015	1,232,488	28,344	(142,394)		
177	KETCHIKAN GATEWAY BOROUGH SD	454,270.54	0.11844%	14,681,046	9,156,944	5,524,102	271,530	(638,222)		
178	CITY OF DILLINGHAM	232,117.67	0.06052%	7,501,544	4,678,905	2,822,639	159,938	(326,111)		
179	CITY OF UNALASKA	964,672.39	0.25151%	31,176,136	19,445,353	11,730,783	476,910	(1,355,305)		
180	KENAI PENINSULA BOROUGH	1,889,346.82	0.49259%	61,059,624	38,084,449	22,975,175	831,955	(2,654,415)		
181	CITY OF KETCHIKAN	960,244.76	0.25036%	31,033,044	19,356,103	11,676,941	140,799	(1,349,084)		
182	CITY OF SEWARD	447,420.24	0.11665%	14,459,659	9,018,859	5,440,800	14,516	(628,598)		
183	CITY OF FORT YUKON	31,608.17	0.00824%	1,021,508	637,141	384,367	-	(149,696)		
184	BRISTOL BAY BOROUGH SD	46,313.69	0.01207%	1,496,759	933,567	563,192	21,693	(65,068)		
185	CORDOVA CITY SD	65,675.03	0.01712%	2,122,476	1,323,842	798,633	-	(98,084)		
186	CITY OF CRAIG	135,972.60	0.03545%	4,394,342	2,740,863	1,653,478	4,590	(191,033)		
187	PETERSBURG MEDICAL CENTER	467,468.84	0.12188%	15,107,587	9,422,988	5,684,599	338,547	(656,765)		
189	HAINES BOROUGH	191,333.61	0.04988%	6,183,491	3,856,801	2,326,689	53,878	(268,812)		
190	KENAI PENINSULA BOROUGH SD	1,674,223.18	0.43650%	54,107,290	33,748,101	20,359,190	720,957	(2,352,180)		
191	CITY OF NORTH POLE	235,377.68	0.06137%	7,606,900	4,744,618	2,862,282	124,875	(330,691)		
192	CITY OF GALENA	149,890.65	0.03908%	4,844,143	3,021,416	1,822,727	-	(213,965)		
193	CITY OF NENANA	53,954.25	0.01407%	1,743,685	1,087,581	656,104	92,064	(75,802)		
195	YUPIIT SD	176,839.06	0.04611%	5,715,058	3,564,628	2,150,430	6,712	(248,448)		
196	NENANA CITY SD	110,027.46	0.02869%	3,555,851	2,217,875	1,337,976	67,197	(154,582)		
198	CITY OF SAXMAN	11,651.84	0.00304%	376,562	234,872	141,691	14,198	(16,370)		
199	CITY OF HOONAH	95,347.84	0.02486%	3,081,437	1,921,971	1,159,466	39,809	(133,958)		
200	CITY OF PELICAN	14,777.67	0.00385%	477,582	297,880	179,702	-	(21,618)		
202	CITY OF WHITTIER	100,116.70	0.02610%	3,235,556	2,018,099	1,217,457	-	(186,372)		
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	168,978.13	0.04406%	5,461,010	3,406,171	2,054,838	97,460	(237,404)		
204	CRAIG CITY SD	77,720.79	0.02026%	2,511,769	1,566,654	945,114	-	(111,686)		
205	DILLINGHAM CITY SD	133,413.38	0.03478%	4,311,633	2,689,276	1,622,357	-	(225,369)		
206	CITY OF THORNE BAY	34,043.87	0.00888%	1,100,225	686,238	413,986	-	(54,236)		
208	CITY OF AKUTAN	72,553.44	0.01892%	2,344,771	1,462,494	882,277	153,002	(101,933)		
209	UNALASKA CITY SD	101,849.90	0.02655%	3,291,570	2,053,036	1,238,533	-	(161,070)		
211	KASHUNAMIUT SD	140,471.80	0.03662%	4,539,746	2,831,556	1,708,190	57,408	(197,354)		
215	CITY OF HOMER	595,070.63	0.15515%	19,231,402	11,995,117	7,236,285	-	(836,203)		
218	SPECIAL EDUCATION SERVICE AGENCY	20,206.10	0.00527%	653,018	407,304	245,714	13,449	(28,388)		

State of Alaska Public Employees' Retirement System
 Schedule A - Employers' Allocation of Net Pension Liability as of 6/30/2014

Employer Number	Employer Name	Net Pension Liability as % of Covered Payroll	Net Pension Liability 1% Decrease (7.0% Discount Rate)	Net Pension Liability 1% Increase (9.0% Discount Rate)
158	KODIAK ISLAND BOROUGH SD		8,368,973	4,710,112
159	YUKON FLATS SD		1,550,820	872,812
160	YUKON / KOYUKUK SD		2,974,001	1,673,787
161	NORTH SLOPE BOROUGH SD		16,272,699	9,158,380
162	ALEUTIAN REGION SD		295,415	166,261
163	CORDOVA COMMUNITY MEDICAL CENTER		4,150,153	2,335,733
164	LAKE AND PENINSULA BOROUGH SD		2,607,059	1,467,269
165	SITKA COMMUNITY HOSPITAL		12,461,659	7,013,502
166	TANANA SD		157,730	88,771
167	SOUTHEAST REGIONAL RESOURCE CENTER		2,307,360	1,298,597
168	HYDABURG CITY SD		179,819	101,203
169	CITY OF TANANA		202,133	113,762
170	NORTH PACIFIC FISHERY MGMT COUNCIL		2,225,015	1,252,253
171	CITY OF BARROW		2,145,013	1,207,227
172	CITY OF SAINT PAUL		2,046,814	1,151,960
173	MUNICIPALITY OF ANCHORAGE		291,678,594	164,158,594
174	KODIAK ISLAND BOROUGH		4,969,894	2,797,088
175	NOME JOINT UTILITY SYSTEM		1,585,723	892,455
176	CITY OF SAND POINT		1,616,029	909,511
177	KETCHIKAN GATEWAY BOROUGH SD		7,243,160	4,076,497
178	CITY OF DILLINGHAM		3,701,022	2,082,959
179	CITY OF UNALASKA		15,381,311	8,656,701
180	KENAI PENINSULA BOROUGH		30,124,870	16,954,471
181	CITY OF KETCHIKAN		15,310,714	8,616,969
182	CITY OF SEWARD		7,133,935	4,015,024
183	CITY OF FORT YUKON		503,979	283,643
184	BRISTOL BAY BOROUGH SD		738,453	415,606
185	CORDOVA CITY SD		1,047,162	589,349
186	CITY OF CRAIG		2,168,028	1,220,180
187	PETERSBURG MEDICAL CENTER		7,453,601	4,194,935
189	HAINES BOROUGH		3,050,737	1,716,974
190	KENAI PENINSULA BOROUGH SD		26,694,811	15,024,012
191	CITY OF NORTH POLE		3,753,002	2,112,214
192	CITY OF GALENA		2,389,946	1,345,077
193	CITY OF NENANA		860,279	484,170
195	YUPIIT SD		2,819,627	1,586,904
196	NENANA CITY SD		1,754,343	987,356
198	CITY OF SAXMAN		185,784	104,560
199	CITY OF HOONAH		1,520,283	855,625
200	CITY OF PELICAN		235,624	132,611
202	CITY OF WHITTIER		1,596,320	898,419
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY		2,694,288	1,516,363
204	CRAIG CITY SD		1,239,227	697,445
205	DILLINGHAM CITY SD		2,127,222	1,197,214
206	CITY OF THORNE BAY		542,816	305,500
208	CITY OF AKUTAN		1,156,835	651,074
209	UNALASKA CITY SD		1,623,955	913,973
211	KASHUNAMIUT SD		2,239,766	1,260,555
215	CITY OF HOMER		9,488,160	5,339,998
218	SPECIAL EDUCATION SERVICE AGENCY		322,178	181,324

State of Alaska Public Employees' Retirement System
 Schedule A - Employers' Allocation of Net Pension Liability as of 6/30/2014

Employer Number	Employer Name	FY2014 Employer Contributions	Employer Proportion	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability	Total Deferred Outflows	Total Deferred Inflows	Plan Fiduciary Net Position as % of Total Pension Liability	Covered Payroll
219	BARTLETT REGIONAL HOSPITAL	2,699,543.46	0.70383%	87,243,436	54,415,962	32,827,474	101,798	(3,792,691)		
220	NORTHWEST ARCTIC BOROUGH	216,552.55	0.05646%	6,998,512	4,365,151	2,633,361	267,145	(304,243)		
221	SAINT MARY'S SD	54,254.05	0.01415%	1,753,374	1,093,624	659,750	59,963	(76,224)		
222	CITY OF SELAWIK	1,084.24	0.00028%	35,040	21,856	13,185	-	(1,616)		
223	BRISTOL BAY RHA	163,779.48	0.04270%	5,293,000	3,301,380	1,991,621	117,715	(230,100)		
224	COPPER RIVER BASIN RHA	44,665.08	0.01165%	1,443,479	900,335	543,144	-	(97,685)		
225	SKAGWAY CITY SD	33,350.35	0.00870%	1,077,812	672,259	405,553	-	(49,871)		
227	CITY OF KLAWOCK	56,395.26	0.01470%	1,822,573	1,136,786	685,788	79,518	(79,232)		
228	PETERSBURG CITY SD	90,429.21	0.02358%	2,922,477	1,822,824	1,099,654	-	(141,181)		
230	ALEUTIANS EAST BOROUGH	109,612.91	0.02858%	3,542,453	2,209,519	1,332,935	769	(153,999)		
231	CITY OF KIVALINA	3,733.07	0.00097%	120,645	75,249	45,396	-	(5,564)		
232	BERING STRAITS CRSA	-	0.00000%	-	-	-	-	-		
235	CITY OF HUSLIA	13,523.32	0.00353%	437,045	272,596	164,449	-	(20,439)		
237	CITY OF KALTAG	3,224.16	0.00084%	104,198	64,991	39,207	5,878	(4,530)		
240	HAINES BOROUGH SD	67,003.94	0.01747%	2,165,423	1,350,630	814,793	-	(143,000)		
241	CITY OF NOORVIK	26,916.46	0.00702%	869,882	542,568	327,314	-	(54,179)		
242	CITY OF ELIM	2,199.92	0.00057%	71,097	44,345	26,752	-	(6,342)		
243	CITY OF ATKA	9,812.00	0.00256%	317,103	197,785	119,318	40,365	(13,785)		
244	ALEUTIANS EAST BOROUGH SD	89,123.69	0.02324%	2,880,286	1,796,508	1,083,778	81,003	(125,213)		
245	ALEUTIANS WEST CRSA	5,708.11	0.00149%	184,474	115,061	69,413	-	(15,171)		
246	DELTA/GREELY SD	175,538.63	0.04577%	5,673,031	3,538,414	2,134,616	58,225	(246,621)		
247	LAKE AND PENINSULA BOROUGH	37,095.73	0.00967%	1,198,854	747,756	451,098	-	(205,955)		
248	CITY AND BOROUGH OF YAKUTAT	76,016.52	0.01982%	2,456,690	1,532,301	924,390	34,171	(106,799)		
249	CITY OF UNALAKLEET	46,775.10	0.01220%	1,511,671	942,868	568,803	78,413	(65,716)		
251	KLAWOCK CITY SD	45,473.50	0.01186%	1,469,606	916,631	552,975	-	(131,903)		
254	CITY OF MEKORYUK	4,070.22	0.00106%	131,541	82,045	49,495	-	(6,479)		
255	ALASKA GATEWAY SD	99,079.56	0.02583%	3,202,038	1,997,193	1,204,845	-	(144,409)		
256	CITY OF SAINT GEORGE	28,122.53	0.00733%	908,860	566,879	341,981	-	(43,041)		
257	PELICAN CITY SD	11,552.86	0.00301%	373,364	232,876	140,487	4,839	(16,231)		
258	DENALI BOROUGH	36,768.80	0.00959%	1,188,288	741,166	447,123	-	(61,259)		
259	CITY OF ALLAKAKET	2,652.98	0.00069%	85,739	53,477	32,261	-	(3,954)		
260	CITY OF KACHEMAK	2,650.03	0.00069%	85,643	53,418	32,225	2,019	(3,723)		
262	COOK INLET HOUSING AUTHORITY	612,411.06	0.15967%	19,791,808	12,344,657	7,447,151	520,772	(860,400)		
263	INTERIOR RHA	132,561.93	0.03456%	4,284,116	2,672,113	1,612,003	-	(298,127)		
264	YAKUTAT SD	29,711.94	0.00775%	960,226	598,917	361,308	-	(60,632)		
265	KAKE CITY SD	48,232.20	0.01258%	1,558,761	972,239	586,522	43,216	(67,763)		
266	CITY OF QUINHAGAK	2,376.05	0.00062%	76,789	47,895	28,894	-	(3,541)		
267	ALEUTIAN HOUSING AUTHORITY	128,809.24	0.03358%	4,162,837	2,596,468	1,566,369	63,676	(180,969)		
270	BERING STRAITS RHA	143,539.40	0.03742%	4,638,885	2,893,391	1,745,494	74,252	(201,664)		
271	CITY OF EGEGIK	10,552.44	0.00275%	341,032	212,710	128,322	6,732	(14,826)		
275	ILISAGVIK COLLEGE	453,401.65	0.11821%	14,652,966	9,139,429	5,513,536	-	(684,331)		
276	NORTH PACIFIC RIM HA	129,199.85	0.03369%	4,175,461	2,604,342	1,571,119	4,795	(181,518)		
278	SAXMAN SEAPORT	7,514.61	0.00196%	242,856	151,476	91,381	-	(14,870)		
279	TLINGIT-HAIDA RHA	292,815.98	0.07634%	9,463,182	5,902,429	3,560,754	-	(431,280)		
280	CITY OF TOKSOOK BAY	2,648.39	0.00069%	85,590	53,385	32,205	-	(19,596)		
281	BARANOF ISLAND HA	67,515.96	0.01760%	2,181,971	1,360,951	821,020	11,464	(94,856)		
282	CITY OF DELTA JUNCTION	27,078.15	0.00706%	875,108	545,827	329,281	9,153	(38,043)		
283	CITY OF ANDERSON	7,179.13	0.00187%	232,014	144,713	87,301	-	(12,413)		
284	INTER-ISLAND FERRY AUTHORITY	102,105.29	0.02662%	3,299,823	2,058,184	1,241,639	-	(156,970)		
285	CITY OF HOOPER BAY	6,741.84	0.00176%	217,882	135,898	81,983	-	(10,047)		

State of Alaska Public Employees' Retirement System
Schedule A - Employers' Allocation of Net Pension Liability as of 6/30/2014

Employer Number	Employer Name	Net Pension Liability as % of Covered Payroll	Net Pension Liability 1% Decrease (7.0% Discount Rate)	Net Pension Liability 1% Increase (9.0% Discount Rate)
219	BARTLETT REGIONAL HOSPITAL		43,043,128	24,224,950
220	NORTHWEST ARCTIC BOROUGH		3,452,843	1,943,282
221	SAINT MARY'S SD		865,059	486,861
222	CITY OF SELAWIK		17,288	9,730
223	BRISTOL BAY RHA		2,611,398	1,469,711
224	COPPER RIVER BASIN RHA		712,167	400,812
225	SKAGWAY CITY SD		531,758	299,277
227	CITY OF KLAWOCK		899,200	506,075
228	PETERSBURG CITY SD		1,441,857	811,487
230	ALEUTIANS EAST BOROUGH		1,747,733	983,636
231	CITY OF KIVALINA		59,522	33,500
232	BERING STRAITS CRSA		-	-
235	CITY OF HUSLIA		215,624	121,355
237	CITY OF KALTAG		51,408	28,933
240	HAINES BOROUGH SD		1,068,351	601,275
241	CITY OF NOORVIK		429,172	241,541
242	CITY OF ELIM		35,077	19,741
243	CITY OF ATKA		156,448	88,050
244	ALEUTIANS EAST BOROUGH SD		1,421,041	799,771
245	ALEUTIANS WEST CRSA		91,014	51,223
246	DELTA/GREELY SD		2,798,892	1,575,235
247	LAKE AND PENINSULA BOROUGH		591,476	332,887
248	CITY AND BOROUGH OF YAKUTAT		1,212,053	682,151
249	CITY OF UNALAKLEET		745,810	419,747
251	KLAWOCK CITY SD		725,057	408,067
254	CITY OF MEKORYUK		64,898	36,525
255	ALASKA GATEWAY SD		1,579,783	889,112
256	CITY OF SAINT GEORGE		448,402	252,364
257	PELICAN CITY SD		184,206	103,672
258	DENALI BOROUGH		586,264	329,953
259	CITY OF ALLAKAKET		42,301	23,807
260	CITY OF KACHEMAK		42,254	23,781
262	COOK INLET HOUSING AUTHORITY		9,764,647	5,495,606
263	INTERIOR RHA		2,113,646	1,189,574
264	YAKUTAT SD		473,745	266,627
265	KAKE CITY SD		769,043	432,822
266	CITY OF QUINHAGAK		37,885	21,322
267	ALEUTIAN HOUSING AUTHORITY		2,053,811	1,155,898
270	BERING STRAITS RHA		2,288,678	1,288,083
271	CITY OF EGEGIK		168,254	94,695
275	ILISAGVIK COLLEGE		7,229,306	4,068,700
276	NORTH PACIFIC RIM HA		2,060,039	1,159,403
278	SAXMAN SEAPORT		119,817	67,434
279	TLINGIT-HAIDA RHA		4,668,832	2,627,649
280	CITY OF TOKSOOK BAY		42,228	23,766
281	BARANOF ISLAND HA		1,076,515	605,869
282	CITY OF DELTA JUNCTION		431,750	242,992
283	CITY OF ANDERSON		114,468	64,424
284	INTER-ISLAND FERRY AUTHORITY		1,628,028	916,264
285	CITY OF HOOPER BAY		107,496	60,499

State of Alaska Public Employees' Retirement System
 Schedule A - Employers' Allocation of Net Pension Liability as of 6/30/2014

Employer Number	Employer Name	FY2014 Employer Contributions	Employer Proportion	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability	Total Deferred Outflows	Total Deferred Inflows	Plan Fiduciary Net Position as % of Total Pension Liability	Covered Payroll
286	CITY OF SELDOVIA	7,978.22	0.00208%	257,839	160,821	97,018	6,620	(11,209)		
287	CITY OF KOYUK	2,360.28	0.00062%	76,279	47,577	28,702	-	(3,518)		
288	NORTHWEST INUPIAT HOUSING AUTHORITY	115,228.75	0.03004%	3,723,945	2,322,720	1,401,225	-	(206,661)		
290	CITY OF UPPER KALSKAG	5,558.68	0.00145%	179,645	112,049	67,596	18,440	(7,810)		
291	CITY OF SHAKTOOLIK	1,736.65	0.00045%	56,125	35,006	21,118	-	(5,764)		
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT	136,498.26	0.03559%	4,411,330	2,751,459	1,659,871	20,028	(191,772)		
294	CITY OF MOUNTAIN VILLAGE	-	0.00000%	-	-	-	-	-		
296	MUNICIPALITY OF SKAGWAY	329,903.72	0.08601%	10,661,778	6,650,024	4,011,755	266,432	(463,494)		
297	CITY OF NULATO	6,965.31	0.00182%	225,104	140,403	84,701	16,054	(9,786)		
298	CITY OF ANIAK	9,745.64	0.00254%	314,958	196,447	118,511	-	(20,475)		
299	ALASKA GASLINE DEVELOPMENT CORPORATION	59,834.16	0.01560%	1,933,711	1,206,105	727,606	463,037	(84,063)		
Subtotal		300,998,446.84	78.47656%	9,727,622,090	6,067,366,640	3,660,255,451	36,031,864	(428,954,543)		
Nonemployer:										
999	STATE OF ALASKA	82,553,589.50	21.52344%	2,667,954,368	1,664,071,360	1,003,883,007	-	(145,944,151)		
Total		383,552,036.34	100.00000%	12,395,576,458	7,731,438,000	4,664,138,458	36,031,864	(574,898,694)	62.37%	1,405,198,000

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

State of Alaska Public Employees' Retirement System
 Schedule A - Employers' Allocation of Net Pension Liability as of 6/30/2014

Employer Number	Employer Name	Net Pension Liability as % of Covered Payroll	Net Pension Liability 1% Decrease (7.0% Discount Rate)	Net Pension Liability 1% Increase (9.0% Discount Rate)
286	CITY OF SELDOVIA		127,209	71,594
287	CITY OF KOYUK		37,634	21,180
288	NORTHWEST INUPIAT HOUSING AUTHORITY		1,837,276	1,034,031
290	CITY OF UPPER KALSKAG		88,631	49,882
291	CITY OF SHAKTOOLIK		27,690	15,584
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY		2,176,410	1,224,897
294	CITY OF MOUNTAIN VILLAGE		-	-
296	MUNICIPALITY OF SKAGWAY		5,260,181	2,960,464
297	CITY OF NULATO		111,059	62,505
298	CITY OF ANIAK		155,390	87,455
299	ALASKA GASLINE DEVELOPMENT CORPORATION		954,031	536,935
Subtotal			4,799,298,424	2,701,076,112
Nonemployer:				
999	STATE OF ALASKA		1,316,283,576	740,812,888
Total		331.92%	6,115,582,000	3,441,889,000

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

State of Alaska Public Employees' Retirement System
 Schedule B - Employers' Allocation of Net Pension Liability as of 6/30/2015

Employer Number	Employer Name	FY2015 Present Value of Future Contributions	Employer Proportion*	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability	Total Deferred Outflows	Total Deferred Inflows	Plan Fiduciary Net Position as % of Total Pension Liability	Covered Payroll
Employer:										
101	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)	2,667,449,000.00	51.37352%	6,913,270,329	4,421,647,617	2,491,622,713	153,087,354	(79,055,465)		
102	SOUTHWEST REGION SD	6,893,000.00	0.13276%	17,864,699	11,426,054	6,438,644	1,687,536	(113,991)		
103	ANNETTE ISLAND SD	2,936,000.00	0.05655%	7,609,278	4,866,806	2,742,472	931,578	(48,553)		
104	BERING STRAIT SD	19,751,000.00	0.38039%	51,188,983	32,739,881	18,449,103	3,975,331	(326,625)		
105	CHATHAM SD	1,988,000.00	0.03829%	5,152,331	3,295,372	1,856,960	680,612	(35,787)		
106	ALASKA MUNICIPAL LEAGUE	513,000.00	0.00988%	1,329,550	850,365	479,185	56,766	(8,484)		
107	CITY OF VALDEZ	13,102,000.00	0.25234%	33,956,663	21,718,289	12,238,375	1,371,124	(216,670)		
108	JUNEAU BOROUGH SD	26,460,000.00	0.50960%	68,576,806	43,860,931	24,715,875	5,273,368	(476,610)		
109	MATANUSKA-SUSITNA BOROUGH	33,677,000.00	0.64860%	87,281,221	55,824,058	31,457,163	3,437,762	(556,922)		
110	MATANUSKA-SUSITNA BOROUGH SD	66,643,000.00	1.28351%	172,719,731	110,469,539	62,250,192	13,521,328	(1,102,086)		
111	ANCHORAGE SD	218,090,000.00	4.20029%	565,227,349	361,512,864	203,714,484	44,833,928	(3,935,636)		
112	COPPER RIVER SD	2,699,000.00	0.05198%	6,995,042	4,473,948	2,521,094	510,072	(44,634)		
113	UNIVERSITY OF ALASKA	216,089,000.00	4.16175%	560,041,325	358,195,944	201,845,381	12,732,050	(3,805,800)		
115	CITY OF KENAI	13,594,000.00	0.26181%	35,231,788	22,533,843	12,697,944	1,617,642	(224,806)		
116	FAIRBANKS NORTH STAR BOROUGH	46,983,000.00	0.90487%	121,766,594	77,880,503	43,886,091	6,299,988	(776,965)		
117	FAIRBANKS NORTH STAR BOROUGH SD	82,953,000.00	1.59763%	214,990,620	137,505,510	77,485,110	17,049,439	(1,371,807)		
118	DENALI BOROUGH SD	1,517,000.00	0.02922%	3,931,633	2,514,627	1,417,006	116,409	(25,087)		
120	CITY AND BOROUGH OF SITKA	18,803,000.00	0.36213%	48,732,036	31,168,446	17,563,590	1,953,511	(310,948)		
121	CHUGACH SD	1,497,000.00	0.02883%	3,879,799	2,481,474	1,398,324	444,021	(24,756)		
122	KETCHIKAN GATEWAY BOROUGH	9,667,000.00	0.18618%	25,054,119	16,024,324	9,029,795	916,321	(159,865)		
123	CITY OF SOLDOTNA	6,587,000.00	0.12686%	17,071,633	10,918,819	6,152,814	785,516	(108,930)		
124	IDITAROD AREA SD	2,791,000.00	0.05375%	7,233,479	4,626,450	2,607,030	752,687	(53,249)		
125	KUSPUK SD	3,336,000.00	0.06425%	8,645,965	5,529,859	3,116,106	553,783	(55,168)		
126	CITY AND BOROUGH OF JUNEAU	64,093,000.00	1.23439%	166,110,855	106,242,579	59,868,277	7,895,193	(1,059,916)		
128	CITY OF KODIAK	12,716,000.00	0.24490%	32,956,261	21,078,443	11,877,818	1,607,207	(210,287)		
129	CITY OF FAIRBANKS	16,418,000.00	0.31620%	42,550,794	27,214,995	15,335,799	1,427,589	(271,507)		
131	CITY OF WASILLA	12,398,000.00	0.23878%	32,132,095	20,551,316	11,580,779	1,576,056	(208,440)		
132	CITY OF SKAGWAY	-	0.00000%	-	-	-	-	-		
133	SITKA BOROUGH SD	6,099,000.00	0.11746%	15,806,876	10,109,895	5,696,981	1,149,558	(100,860)		
134	CITY OF PALMER	7,904,000.00	0.15223%	20,484,923	13,101,920	7,383,004	1,090,726	(130,710)		
135	CITY AND BOROUGH OF WRANGELL	6,721,000.00	0.12944%	17,418,923	11,140,942	6,277,982	684,099	(111,146)		
136	CITY OF BETHEL	10,877,000.00	0.20948%	28,190,095	18,030,058	10,160,037	1,015,451	(179,875)		
137	VALDEZ CITY SD	4,348,000.00	0.08374%	11,268,781	7,207,382	4,061,399	772,097	(88,638)		
138	HOONAH CITY SD	2,062,000.00	0.03971%	5,344,118	3,418,036	1,926,082	508,787	(34,100)		
139	CITY OF NOME	5,516,000.00	0.10623%	14,295,906	9,143,496	5,152,410	781,466	(91,219)		
140	CITY OF KOTZEBUE	7,024,000.00	0.13528%	18,204,213	11,643,204	6,561,009	745,430	(116,157)		
141	GALENA CITY SD	10,003,000.00	0.19265%	25,924,935	16,581,288	9,343,647	2,692,667	(233,694)		
143	CITY OF PETERSBURG	8,953,000.00	0.17243%	23,203,634	14,840,775	8,362,858	1,170,864	(148,057)		
144	BRISTOL BAY BOROUGH	4,690,000.00	0.09033%	12,155,148	7,774,292	4,380,856	711,703	(77,559)		
145	NORTH SLOPE BOROUGH	108,938,000.00	2.09808%	282,336,361	180,579,066	101,757,295	11,280,924	(1,801,525)		
146	WRANGELL PUBLIC SD	2,509,000.00	0.04832%	6,502,616	4,158,998	2,343,618	595,053	(44,579)		
148	CITY OF CORDOVA	5,738,000.00	0.11051%	14,871,267	9,511,490	5,359,777	1,027,562	(94,890)		
149	NOME CITY SD	3,923,000.00	0.07555%	10,167,302	6,502,889	3,664,413	688,495	(64,875)		
151	CITY OF KING COVE	2,582,000.00	0.04973%	6,691,811	4,280,005	2,411,806	540,231	(42,936)		
152	ALASKA HOUSING FINANCE CORPORATION	40,531,000.00	0.78060%	105,044,842	67,185,464	37,859,378	3,266,313	(670,268)		
153	LOWER YUKON SD	15,580,000.00	0.30006%	40,378,936	25,825,900	14,553,036	3,287,134	(257,649)		
154	NORTHWEST ARCTIC BOROUGH SD	14,451,000.00	0.27832%	37,452,888	23,954,434	13,498,455	2,466,739	(238,979)		
155	SOUTHEAST ISLAND SD	2,876,000.00	0.05539%	7,453,775	4,767,348	2,686,427	934,136	(47,561)		
156	PRIBILOF SD	824,000.00	0.01587%	2,135,574	1,365,888	769,686	103,952	(13,627)		
157	LOWER KUSKOKWIM SD	38,802,000.00	0.74730%	100,563,765	64,319,419	36,244,346	7,145,487	(641,675)		

State of Alaska Public Employees' Retirement System
 Schedule B - Employers' Allocation of Net Pension Liability as of 6/30/2015

Employer Number	Employer Name	Net Pension Liability as % of Covered Payroll	Net Pension Liability 1% Decrease (7.0% Discount Rate)	Net Pension Liability 1% Increase (9.0% Discount Rate)
Employer:				
101	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)		3,312,401,450	1,800,611,935
102	SOUTHWEST REGION SD		8,559,633	4,652,992
103	ANNETTE ISLAND SD		3,645,884	1,981,892
104	BERING STRAIT SD		24,526,520	13,332,546
105	CHATHAM SD		2,468,671	1,341,962
106	ALASKA MUNICIPAL LEAGUE		637,036	346,291
107	CITY OF VALDEZ		16,269,883	8,844,262
108	JUNEAU BOROUGH SD		32,857,664	17,861,332
109	MATANUSKA-SUSITNA BOROUGH		41,819,635	22,733,034
110	MATANUSKA-SUSITNA BOROUGH SD		82,756,360	44,986,120
111	ANCHORAGE SD		270,821,160	147,217,606
112	COPPER RIVER SD		3,351,581	1,821,910
113	UNIVERSITY OF ALASKA		268,336,346	145,866,868
115	CITY OF KENAI		16,880,842	9,176,377
116	FAIRBANKS NORTH STAR BOROUGH		58,342,843	31,715,002
117	FAIRBANKS NORTH STAR BOROUGH SD		103,009,894	55,995,883
118	DENALI BOROUGH SD		1,883,790	1,024,023
120	CITY AND BOROUGH OF SITKA		23,349,307	12,692,616
121	CHUGACH SD		1,858,954	1,010,522
122	KETCHIKAN GATEWAY BOROUGH		12,004,348	6,525,529
123	CITY OF SOLDOTNA		8,179,646	4,446,432
124	IDITAROD AREA SD		3,465,825	1,884,013
125	KUSPUK SD		4,142,599	2,251,905
126	CITY AND BOROUGH OF JUNEAU		79,589,805	43,264,790
128	CITY OF KODIAK		15,790,554	8,583,700
129	CITY OF FAIRBANKS		20,387,646	11,082,666
131	CITY OF WASILLA		15,395,666	8,369,040
132	CITY OF SKAGWAY		-	-
133	SITKA BOROUGH SD		7,573,654	4,117,017
134	CITY OF PALMER		9,815,078	5,335,448
135	CITY AND BOROUGH OF WRANGELL		8,346,045	4,536,886
136	CITY OF BETHEL		13,506,909	7,342,317
137	VALDEZ CITY SD		5,399,287	2,935,037
138	HOONAH CITY SD		2,560,563	1,391,915
139	CITY OF NOME		6,849,693	3,723,473
140	CITY OF KOTZEBUE		8,722,307	4,741,421
141	GALENA CITY SD		12,421,588	6,752,339
143	CITY OF PETERSBURG		11,117,712	6,043,556
144	BRISTOL BAY BOROUGH		5,823,977	3,165,897
145	NORTH SLOPE BOROUGH		135,277,709	73,536,575
146	WRANGELL PUBLIC SD		3,115,642	1,693,654
148	CITY OF CORDOVA		7,125,369	3,873,330
149	NOME CITY SD		4,871,527	2,648,148
151	CITY OF KING COVE		3,206,292	1,742,931
152	ALASKA HOUSING FINANCE CORPORATION		50,330,838	27,359,699
153	LOWER YUKON SD		19,347,030	10,516,990
154	NORTHWEST ARCTIC BOROUGH SD		17,945,053	9,754,879
155	SOUTHEAST ISLAND SD		3,571,377	1,941,390
156	PRIBILOF SD		1,023,232	556,226
157	LOWER KUSKOKWIM SD		48,183,789	26,192,570

State of Alaska Public Employees' Retirement System
 Schedule B - Employers' Allocation of Net Pension Liability as of 6/30/2015

Employer Number	Employer Name	FY2015 Present Value of Future Contributions	Employer Proportion*	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability	Total Deferred Outflows	Total Deferred Inflows	Plan Fiduciary Net Position as % of Total Pension Liability	Covered Payroll
158	KODIAK ISLAND BOROUGH SD	14,627,000.00	0.28171%	37,909,030	24,246,177	13,662,854	3,261,171	(252,531)		
159	YUKON FLATS SD	3,871,000.00	0.07455%	10,032,533	6,416,692	3,615,841	1,136,337	(64,015)		
160	YUKON / KOYUKUK SD	6,136,000.00	0.11818%	15,902,770	10,171,227	5,731,542	1,591,429	(101,472)		
161	NORTH SLOPE BOROUGH SD	21,939,000.00	0.42253%	56,859,658	36,366,779	20,492,879	3,410,334	(362,809)		
162	ALEUTIAN REGION SD	262,000.00	0.00505%	679,030	434,299	244,730	16,665	(23,645)		
163	CORDOVA COMMUNITY MEDICAL CENTER	5,369,000.00	0.10340%	13,914,923	8,899,824	5,015,100	798,668	(88,788)		
164	LAKE AND PENINSULA BOROUGH SD	6,155,000.00	0.11854%	15,952,012	10,202,722	5,749,290	1,737,851	(101,786)		
165	SITKA COMMUNITY HOSPITAL	16,755,000.00	0.32269%	43,424,202	27,773,617	15,650,585	2,633,505	(277,080)		
166	TANANA SD	373,000.00	0.00718%	966,710	618,297	348,414	106,247	(6,954)		
167	SOUTHEAST REGIONAL RESOURCE CENTER	3,049,000.00	0.05872%	7,902,142	5,054,119	2,848,024	447,236	(52,295)		
168	HYDABURG CITY SD	581,000.00	0.01119%	1,505,787	963,084	542,703	189,240	(22,198)		
169	CITY OF TANANA	227,000.00	0.00437%	588,320	376,282	212,037	17,674	(6,521)		
170	NORTH PACIFIC FISHERY MGMT COUNCIL	2,321,000.00	0.04470%	6,015,373	3,847,363	2,168,010	155,728	(41,084)		
171	CITY OF BARROW	3,338,000.00	0.06429%	8,651,148	5,533,174	3,117,974	654,773	(55,201)		
172	CITY OF SAINT PAUL	3,197,000.00	0.06157%	8,285,716	5,299,448	2,986,268	626,144	(52,869)		
173	MUNICIPALITY OF ANCHORAGE	320,042,000.00	6.16382%	829,457,981	530,511,716	298,946,265	27,241,198	(5,755,339)		
174	KODIAK ISLAND BOROUGH	5,937,000.00	0.11434%	15,387,018	9,841,359	5,545,660	697,946	(98,181)		
175	NOME JOINT UTILITY SYSTEM	1,754,000.00	0.03378%	4,545,870	2,907,486	1,638,384	162,474	(29,006)		
176	CITY OF SAND POINT	2,159,000.00	0.04158%	5,595,515	3,578,827	2,016,688	323,128	(35,704)		
177	KETCHIKAN GATEWAY BOROUGH SD	14,637,000.00	0.28190%	37,934,948	24,262,753	13,672,195	3,776,793	(242,054)		
178	CITY OF DILLINGHAM	5,148,000.00	0.09915%	13,342,154	8,533,487	4,808,667	865,741	(85,133)		
179	CITY OF UNALASKA	17,086,000.00	0.32907%	44,282,060	28,322,293	15,959,767	1,603,959	(282,554)		
180	KENAI PENINSULA BOROUGH	33,613,000.00	0.64737%	87,115,351	55,717,969	31,397,382	3,233,060	(555,864)		
181	CITY OF KETCHIKAN	15,690,000.00	0.30218%	40,664,024	26,008,239	14,655,785	910,395	(259,468)		
182	CITY OF SEWARD	9,620,000.00	0.18528%	24,932,308	15,946,415	8,985,893	1,484,384	(159,087)		
183	CITY OF FORT YUKON	555,000.00	0.01069%	1,438,402	919,986	518,417	41,769	(33,476)		
184	BRISTOL BAY BOROUGH SD	1,217,000.00	0.02344%	3,154,118	2,017,338	1,136,781	257,722	(20,126)		
185	CORDOVA CITY SD	2,025,000.00	0.03900%	5,248,225	3,356,704	1,891,521	497,664	(34,830)		
186	CITY OF CRAIG	3,153,000.00	0.06072%	8,171,681	5,226,512	2,945,168	550,420	(52,142)		
187	PETERSBURG MEDICAL CENTER	9,550,000.00	0.18393%	24,750,888	15,830,381	8,920,507	1,382,153	(157,930)		
189	HAINES BOROUGH	5,677,000.00	0.10934%	14,713,172	9,410,374	5,302,798	1,352,152	(93,881)		
190	KENAI PENINSULA BOROUGH SD	46,856,000.00	0.90242%	121,437,446	77,669,984	43,767,462	10,622,174	(774,865)		
191	CITY OF NORTH POLE	5,120,000.00	0.09861%	13,269,586	8,487,074	4,782,513	821,494	(84,670)		
192	CITY OF GALENA	1,911,000.00	0.03680%	4,952,769	3,167,734	1,785,035	106,453	(284,799)		
193	CITY OF NENANA	-	0.01407%	1,892,978	1,210,727	682,251	61,933	(87,282)		
195	YUPIIT SD	3,853,000.00	0.07421%	9,985,882	6,386,854	3,599,028	605,133	(63,718)		
196	NENANA CITY SD	3,053,000.00	0.05880%	7,912,509	5,060,749	2,851,760	688,081	(50,488)		
198	CITY OF SAXMAN	349,000.00	0.00672%	904,509	578,513	325,995	85,077	(5,771)		
199	CITY OF HOONAH	2,076,000.00	0.03998%	5,380,402	3,441,243	1,939,159	340,687	(34,331)		
200	CITY OF PELICAN	341,000.00	0.00657%	883,775	565,252	318,523	60,049	(5,837)		
202	CITY OF WHITTIER	2,260,000.00	0.04353%	5,857,278	3,746,247	2,111,031	369,626	(47,923)		
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	4,711,000.00	0.09073%	12,209,574	7,809,102	4,400,472	1,062,904	(77,907)		
204	CRAIG CITY SD	2,249,000.00	0.04331%	5,828,769	3,728,013	2,100,756	517,391	(37,767)		
205	DILLINGHAM CITY SD	3,709,000.00	0.07143%	9,612,675	6,148,155	3,464,519	813,425	(70,090)		
206	CITY OF THORNE BAY	753,000.00	0.01450%	1,951,562	1,248,197	703,366	120,461	(13,931)		
208	CITY OF AKUTAN	2,090,000.00	0.04025%	5,416,687	3,464,450	1,952,237	507,021	(34,563)		
209	UNALASKA CITY SD	2,582,000.00	0.04973%	6,691,811	4,280,005	2,411,806	513,282	(46,848)		
211	KASHUNAMIUT SD	3,343,000.00	0.06438%	8,664,107	5,541,462	3,122,644	625,511	(55,284)		
215	CITY OF HOMER	11,683,000.00	0.22501%	30,279,018	19,366,109	10,912,909	1,447,131	(193,242)		
218	SPECIAL EDUCATION SERVICE AGENCY	385,000.00	0.00741%	997,811	638,188	359,623	48,360	(6,367)		

State of Alaska Public Employees' Retirement System
 Schedule B - Employers' Allocation of Net Pension Liability as of 6/30/2015

Employer Number	Employer Name	Net Pension Liability as % of Covered Payroll	Net Pension Liability 1% Decrease (7.0% Discount Rate)	Net Pension Liability 1% Increase (9.0% Discount Rate)
158	KODIAK ISLAND BOROUGH SD		18,163,607	9,873,685
159	YUKON FLATS SD		4,806,955	2,613,047
160	YUKON / KOYUKUK SD		7,619,600	4,141,993
161	NORTH SLOPE BOROUGH SD		27,243,548	14,809,515
162	ALEUTIAN REGION SD		325,348	176,858
163	CORDOVA COMMUNITY MEDICAL CENTER		6,667,150	3,624,244
164	LAKE AND PENINSULA BOROUGH SD		7,643,194	4,154,819
165	SITKA COMMUNITY HOSPITAL		20,806,128	11,310,152
166	TANANA SD		463,186	251,787
167	SOUTHEAST REGIONAL RESOURCE CENTER		3,786,206	2,058,171
168	HYDABURG CITY SD		721,478	392,193
169	CITY OF TANANA		281,885	153,232
170	NORTH PACIFIC FISHERY MGMT COUNCIL		2,882,186	1,566,748
171	CITY OF BARROW		4,145,082	2,253,255
172	CITY OF SAINT PAUL		3,969,991	2,158,076
173	MUNICIPALITY OF ANCHORAGE		397,423,750	216,038,412
174	KODIAK ISLAND BOROUGH		7,372,485	4,007,662
175	NOME JOINT UTILITY SYSTEM		2,178,093	1,184,005
176	CITY OF SAND POINT		2,681,016	1,457,393
177	KETCHIKAN GATEWAY BOROUGH SD		18,176,025	9,880,435
178	CITY OF DILLINGHAM		6,392,716	3,475,062
179	CITY OF UNALASKA		21,217,160	11,533,587
180	KENAI PENINSULA BOROUGH		41,740,161	22,689,832
181	CITY OF KETCHIKAN		19,483,626	10,591,243
182	CITY OF SEWARD		11,945,984	6,493,802
183	CITY OF FORT YUKON		689,191	374,642
184	BRISTOL BAY BOROUGH SD		1,511,254	821,513
185	CORDOVA CITY SD		2,514,617	1,366,939
186	CITY OF CRAIG		3,915,352	2,128,374
187	PETERSBURG MEDICAL CENTER		11,859,059	6,446,550
189	HAINES BOROUGH		7,049,620	3,832,153
190	KENAI PENINSULA BOROUGH SD		58,185,136	31,629,273
191	CITY OF NORTH POLE		6,357,946	3,456,161
192	CITY OF GALENA		2,373,053	1,289,985
193	CITY OF NENANA		906,995	493,040
195	YUPIIT SD		4,784,602	2,600,896
196	NENANA CITY SD		3,791,173	2,060,871
198	CITY OF SAXMAN		433,383	235,586
199	CITY OF HOONAH		2,577,948	1,401,365
200	CITY OF PELICAN		423,449	230,186
202	CITY OF WHITTIER		2,806,437	1,525,571
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY		5,850,055	3,180,073
204	CRAIG CITY SD		2,792,777	1,518,146
205	DILLINGHAM CITY SD		4,605,785	2,503,692
206	CITY OF THORNE BAY		935,065	508,299
208	CITY OF AKUTAN		2,595,333	1,410,816
209	UNALASKA CITY SD		3,206,292	1,742,931
211	KASHUNAMIUT SD		4,151,291	2,256,630
215	CITY OF HOMER		14,507,789	7,886,392
218	SPECIAL EDUCATION SERVICE AGENCY		478,088	259,887

State of Alaska Public Employees' Retirement System
 Schedule B - Employers' Allocation of Net Pension Liability as of 6/30/2015

Employer Number	Employer Name	FY2015 Present Value of Future Contributions	Employer Proportion*	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability	Total Deferred Outflows	Total Deferred Inflows	Plan Fiduciary Net Position as % of Total Pension Liability	Covered Payroll
219	BARTLETT REGIONAL HOSPITAL	45,797,000.00	0.88202%	118,692,819	75,914,552	42,778,267	3,329,419	(757,352)		
220	NORTHWEST ARCTIC BOROUGH	4,604,000.00	0.08867%	11,932,261	7,631,736	4,300,525	747,037	(76,137)		
221	SAINT MARY'S SD	1,372,000.00	0.02642%	3,555,834	2,274,270	1,281,564	285,357	(22,689)		
222	CITY OF SELAWIK	-	0.00028%	38,040	24,330	13,710	818	(1,184)		
223	BRISTOL BAY RHA	3,269,000.00	0.06296%	8,472,320	5,418,798	3,053,522	448,160	(54,060)		
224	COPPER RIVER BASIN RHA	1,223,000.00	0.02355%	3,169,669	2,027,283	1,142,385	268,378	(28,286)		
225	SKAGWAY CITY SD	401,000.00	0.00772%	1,039,278	664,710	374,568	22,338	(62,207)		
227	CITY OF KLAWOCK	1,825,000.00	0.03515%	4,729,882	3,025,178	1,704,704	486,214	(30,180)		
228	PETERSBURG CITY SD	2,398,000.00	0.04618%	6,214,935	3,975,000	2,239,935	504,125	(42,918)		
230	ALEUTIANS EAST BOROUGH	1,705,000.00	0.03284%	4,418,876	2,826,262	1,592,614	95,156	(56,575)		
231	CITY OF KIVALINA	-	0.00097%	130,974	83,770	47,205	2,815	(4,856)		
232	BERING STRAITS CRSA	-	0.00000%	-	-	-	-	-		
235	CITY OF HUSLIA	352,000.00	0.00678%	912,284	583,486	328,798	72,858	(6,153)		
237	CITY OF KALTAG	114,000.00	0.00220%	295,456	188,970	106,486	32,550	(1,885)		
240	HAINES BOROUGH SD	2,109,000.00	0.04062%	5,465,929	3,495,945	1,969,984	523,196	(46,153)		
241	CITY OF NOORVIK	-	0.00702%	944,361	604,002	340,359	20,298	(48,520)		
242	CITY OF ELIM	102,000.00	0.00196%	264,355	169,078	95,277	32,540	(2,437)		
243	CITY OF ATKA	307,000.00	0.00591%	795,657	508,893	286,764	89,238	(5,077)		
244	ALEUTIANS EAST BOROUGH SD	2,691,000.00	0.05183%	6,974,308	4,460,686	2,513,621	662,404	(44,502)		
245	ALEUTIANS WEST CRSA	-	0.00000%	-	-	-	-	(42,210)		
246	DELTA/GREELY SD	4,701,000.00	0.09054%	12,183,657	7,792,526	4,391,131	1,012,377	(77,741)		
247	LAKE AND PENINSULA BOROUGH	502,000.00	0.00967%	1,301,041	832,131	468,910	27,964	(87,185)		
248	CITY AND BOROUGH OF YAKUTAT	1,540,000.00	0.02966%	3,991,243	2,552,753	1,438,490	212,132	(25,467)		
249	CITY OF UNALAKLEET	1,278,000.00	0.02461%	3,312,213	2,118,453	1,193,760	289,076	(21,134)		
251	KLAWOCK CITY SD	1,307,000.00	0.02517%	3,387,373	2,166,524	1,220,848	302,788	(37,310)		
254	CITY OF MEKORYUK	-	0.00106%	142,803	91,335	51,468	3,069	(5,512)		
255	ALASKA GATEWAY SD	4,361,000.00	0.08399%	11,302,474	7,228,931	4,073,542	1,344,892	(73,320)		
256	CITY OF SAINT GEORGE	-	0.00733%	986,676	631,066	355,609	21,207	(46,954)		
257	PELICAN CITY SD	131,000.00	0.00252%	339,515	217,150	122,365	8,414	(25,154)		
258	DENALI BOROUGH	672,000.00	0.01294%	1,741,633	1,113,928	627,705	64,802	(13,329)		
259	CITY OF ALLAKAKET	-	0.00069%	93,079	59,533	33,547	2,001	(3,503)		
260	CITY OF KACHEMAK	47,000.00	0.00091%	121,811	77,909	43,902	4,750	(777)		
262	COOK INLET HOUSING AUTHORITY	13,501,000.00	0.26002%	34,990,758	22,379,684	12,611,075	2,283,835	(223,268)		
263	INTERIOR RHA	2,865,000.00	0.05518%	7,425,266	4,749,114	2,676,152	440,017	(73,199)		
264	YAKUTAT SD	602,000.00	0.01159%	1,560,213	997,894	562,319	77,715	(14,314)		
265	KAKE CITY SD	1,475,000.00	0.02841%	3,822,781	2,445,007	1,377,775	365,485	(24,392)		
266	CITY OF QUINHAGAK	-	0.00000%	-	-	-	-	(16,930)		
267	ALEUTIAN HOUSING AUTHORITY	2,406,000.00	0.04634%	6,235,669	3,988,262	2,247,407	262,312	(39,788)		
270	BERING STRAITS RHA	2,233,000.00	0.04301%	5,787,302	3,701,491	2,085,811	141,526	(74,162)		
271	CITY OF EGEGIK	188,000.00	0.00362%	487,243	311,635	175,608	19,367	(3,109)		
275	ILISAGVIK COLLEGE	8,322,000.00	0.16028%	21,568,261	13,794,810	7,773,451	818,177	(148,545)		
276	NORTH PACIFIC RIM HA	2,806,000.00	0.05404%	7,272,355	4,651,314	2,621,041	443,348	(46,403)		
278	SAXMAN SEAPORT	-	0.00196%	263,649	168,627	95,022	5,667	(10,576)		
279	TLINGIT-HAIDA RHA	5,545,000.00	0.10679%	14,371,065	9,191,567	5,179,498	609,306	(96,289)		
280	CITY OF TOKSOOK BAY	33,000.00	0.00064%	85,527	54,702	30,825	1,838	(7,899)		
281	BARANOF ISLAND HA	1,693,000.00	0.03261%	4,387,775	2,806,370	1,581,405	334,967	(27,997)		
282	CITY OF DELTA JUNCTION	505,000.00	0.00973%	1,308,817	837,104	471,713	55,885	(8,351)		
283	CITY OF ANDERSON	-	0.00187%	251,879	161,099	90,780	5,414	(12,061)		
284	INTER-ISLAND FERRY AUTHORITY	2,475,000.00	0.04767%	6,414,497	4,102,638	2,311,859	467,652	(44,049)		
285	CITY OF HOOPER BAY	-	0.00176%	236,537	151,286	85,251	5,084	(8,769)		

State of Alaska Public Employees' Retirement System
 Schedule B - Employers' Allocation of Net Pension Liability as of 6/30/2015

Employer Number	Employer Name	Net Pension Liability as % of Covered Payroll	Net Pension Liability 1% Decrease (7.0% Discount Rate)	Net Pension Liability 1% Increase (9.0% Discount Rate)
219	BARTLETT REGIONAL HOSPITAL		56,870,084	30,914,415
220	NORTHWEST ARCTIC BOROUGH		5,717,184	3,107,845
221	SAINT MARY'S SD		1,703,731	926,143
222	CITY OF SELAWIK		18,227	9,908
223	BRISTOL BAY RHA		4,059,399	2,206,678
224	COPPER RIVER BASIN RHA		1,518,705	825,563
225	SKAGWAY CITY SD		497,956	270,688
227	CITY OF KLAWOCK		2,266,260	1,231,932
228	PETERSBURG CITY SD		2,977,803	1,618,725
230	ALEUTIANS EAST BOROUGH		2,117,246	1,150,929
231	CITY OF KIVALINA		62,755	34,113
232	BERING STRAITS CRSA		-	-
235	CITY OF HUSLIA		437,109	237,611
237	CITY OF KALTAG		141,564	76,954
240	HAINES BOROUGH SD		2,618,927	1,423,641
241	CITY OF NOORVIK		452,478	245,966
242	CITY OF ELIM		126,662	68,853
243	CITY OF ATKA		381,228	207,235
244	ALEUTIANS EAST BOROUGH SD		3,341,647	1,816,510
245	ALEUTIANS WEST CRSA		-	-
246	DELTA/GREELY SD		5,837,637	3,173,323
247	LAKE AND PENINSULA BOROUGH		623,377	338,866
248	CITY AND BOROUGH OF YAKUTAT		1,912,351	1,039,548
249	CITY OF UNALAKLEET		1,587,003	862,690
251	KLAWOCK CITY SD		1,623,015	882,266
254	CITY OF MEKORYUK		68,422	37,194
255	ALASKA GATEWAY SD		5,415,430	2,943,812
256	CITY OF SAINT GEORGE		472,752	256,987
257	PELICAN CITY SD		162,674	88,429
258	DENALI BOROUGH		834,480	453,621
259	CITY OF ALLAKAKET		44,598	24,243
260	CITY OF KACHEMAK		58,364	31,726
262	COOK INLET HOUSING AUTHORITY		16,765,356	9,113,599
263	INTERIOR RHA		3,557,718	1,933,965
264	YAKUTAT SD		747,555	406,369
265	KAKE CITY SD		1,831,635	995,671
266	CITY OF QUINHAGAK		-	-
267	ALEUTIAN HOUSING AUTHORITY		2,987,738	1,624,126
270	BERING STRAITS RHA		2,772,909	1,507,345
271	CITY OF EGEGIK		233,456	126,906
275	ILISAGVIK COLLEGE		10,334,145	5,617,612
276	NORTH PACIFIC RIM HA		3,484,452	1,894,138
278	SAXMAN SEAPORT		126,324	68,669
279	TLINGIT-HAIDA RHA		6,885,705	3,743,049
280	CITY OF TOKSOOK BAY		40,979	22,276
281	BARANOF ISLAND HA		2,102,344	1,142,828
282	CITY OF DELTA JUNCTION		627,102	340,891
283	CITY OF ANDERSON		120,684	65,604
284	INTER-ISLAND FERRY AUTHORITY		3,073,421	1,670,703
285	CITY OF HOOPER BAY		113,333	61,608

State of Alaska Public Employees' Retirement System
 Schedule B - Employers' Allocation of Net Pension Liability as of 6/30/2015

Employer Number	Employer Name	FY2015 Present Value of Future Contributions	Employer Proportion*	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability	Total Deferred Outflows	Total Deferred Inflows	Plan Fiduciary Net Position as % of Total Pension Liability	Covered Payroll
286	CITY OF SELDOVIA	180,000.00	0.00347%	466,509	298,374	168,135	31,734	(2,977)		
287	CITY OF KOYUK	-	0.00062%	82,810	52,964	29,846	1,780	(3,070)		
288	NORTHWEST INUPIAT HOUSING AUTHORITY	1,846,000.00	0.03555%	4,784,308	3,059,988	1,724,320	102,833	(63,919)		
290	CITY OF UPPER KALSKAG	88,000.00	0.00169%	228,071	145,872	82,199	9,157	(3,717)		
291	CITY OF SHAKTOOLIK	71,000.00	0.00137%	184,012	117,692	66,320	20,926	(1,941)		
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	2,631,000.00	0.05067%	6,818,805	4,361,229	2,457,576	316,044	(43,509)		
294	CITY OF MOUNTAIN VILLAGE	-	0.00000%	-	-	-	-	-		
296	MUNICIPALITY OF SKAGWAY	6,366,000.00	0.12261%	16,498,864	10,552,482	5,946,382	816,672	(105,276)		
297	CITY OF NULATO	322,000.00	0.00620%	834,533	533,757	300,775	103,868	(5,325)		
298	CITY OF ANIAK	127,000.00	0.00245%	329,148	210,519	118,629	7,075	(18,815)		
299	ALASKA GASLINE DEVELOPMENT CORPORATION	4,230,000.00	0.08147%	10,962,959	7,011,781	3,951,177	1,795,715	(69,952)		
Subtotal		4,657,299,000.00	89.73450%	12,075,460,256	7,723,324,493	4,352,135,763	428,792,972	(114,148,651)		
Nonemployer: 999	STATE OF ALASKA	533,012,000.00	10.26550%	1,381,415,744	883,537,507	497,878,237	29,691,779	(140,962,947)		
Total		5,190,311,000.00	100.00000%	13,456,876,000	8,606,862,000	4,850,014,000	458,484,751	(255,111,598)	63.96%	1,412,237,000

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

*Same as FY14 for certain employers who have zero present value of future contributions. All other employers are allocated the remaining 99.96237% based on present value of future contributions.

State of Alaska Public Employees' Retirement System
 Schedule B - Employers' Allocation of Net Pension Liability as of 6/30/2015

Employer Number	Employer Name	Net Pension Liability as % of Covered Payroll	Net Pension Liability 1% Decrease (7.0% Discount Rate)	Net Pension Liability 1% Increase (9.0% Discount Rate)
286	CITY OF SELDOVIA		223,522	121,506
287	CITY OF KOYUK		39,677	21,569
288	NORTHWEST INUPIAT HOUSING AUTHORITY		2,292,337	1,246,108
290	CITY OF UPPER KALSKAG		109,277	59,403
291	CITY OF SHAKTOOLIK		88,167	47,927
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY		3,267,140	1,776,008
294	CITY OF MOUNTAIN VILLAGE		-	-
296	MUNICIPALITY OF SKAGWAY		7,905,211	4,297,250
297	CITY OF NULATO		399,855	217,360
298	CITY OF ANIAK		157,707	85,729
299	ALASKA GASLINE DEVELOPMENT CORPORATION		5,252,756	2,855,383
Subtotal			5,785,796,035	3,145,142,143
Nonemployer: 999	STATE OF ALASKA		661,886,965	359,799,857
Total		343.43%	6,447,683,000	3,504,942,000

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

*Same as FY14 for certain employers who have zero present value of future contributions. All other empl

State of Alaska Public Employees' Retirement System
 Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2015

Employer Number	Employer Name	Net Pension Liability	Employer Proportion*	Deferred Outflows of Resources					
				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
Employer:									
101	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)	2,491,622,713	51.37352%	2,904,266	145,687,707	-	-	4,495,380	153,087,354
102	SOUTHWEST REGION SD	6,438,644	0.13276%	7,505	376,474	-	-	1,303,557	1,687,536
103	ANNETTE ISLAND SD	2,742,472	0.05655%	3,197	160,355	-	-	768,026	931,578
104	BERING STRAIT SD	18,449,103	0.38039%	21,505	1,078,738	-	-	2,875,089	3,975,331
105	CHATHAM SD	1,856,960	0.03829%	2,164	108,578	-	-	569,869	680,612
106	ALASKA MUNICIPAL LEAGUE	479,185	0.00988%	559	28,018	-	-	28,189	56,766
107	CITY OF VALDEZ	12,238,375	0.25234%	14,265	715,590	-	-	641,269	1,371,124
108	JUNEAU BOROUGH SD	24,715,875	0.50960%	28,809	1,445,162	-	-	3,799,397	5,273,368
109	MATANUSKA-SUSITNA BOROUGH	31,457,163	0.64860%	36,667	1,839,332	-	-	1,561,763	3,437,762
110	MATANUSKA-SUSITNA BOROUGH SD	62,250,192	1.28351%	72,560	3,639,832	-	-	9,808,936	13,521,328
111	ANCHORAGE SD	203,714,484	4.20029%	237,452	11,911,393	-	-	32,685,083	44,833,928
112	COPPER RIVER SD	2,521,094	0.05198%	2,939	147,411	-	-	359,722	510,072
113	UNIVERSITY OF ALASKA	201,845,381	4.16175%	235,273	11,802,104	-	-	694,672	12,732,050
115	CITY OF KENAI	12,697,944	0.26181%	14,801	742,462	-	-	860,380	1,617,642
116	FAIRBANKS NORTH STAR BOROUGH	43,886,091	0.90487%	51,154	2,566,064	-	-	3,682,770	6,299,988
117	FAIRBANKS NORTH STAR BOROUGH SD	77,485,110	1.59763%	90,318	4,530,633	-	-	12,428,488	17,049,439
118	DENALI BOROUGH SD	1,417,006	0.02922%	1,652	82,854	-	-	31,903	116,409
120	CITY AND BOROUGH OF SITKA	17,563,590	0.36213%	20,472	1,026,961	-	-	906,077	1,953,511
121	CHUGACH SD	1,398,324	0.02883%	1,630	81,761	-	-	360,629	444,021
122	KETCHIKAN GATEWAY BOROUGH	9,029,795	0.18618%	10,525	527,981	-	-	377,814	916,321
123	CITY OF SOLDOTNA	6,152,814	0.12686%	7,172	359,761	-	-	418,583	785,516
124	IDITAROD AREA SD	2,607,030	0.05375%	3,039	152,436	-	-	597,212	752,687
125	KUSPUK SD	3,116,106	0.06425%	3,632	182,202	-	-	367,948	553,783
126	CITY AND BOROUGH OF JUNEAU	59,868,277	1.23439%	69,783	3,500,559	-	-	4,324,851	7,895,193
128	CITY OF KODIAK	11,877,818	0.24490%	13,845	694,508	-	-	898,854	1,607,207
129	CITY OF FAIRBANKS	15,335,799	0.31620%	17,876	896,700	-	-	513,014	1,427,589
131	CITY OF WASILLA	11,580,779	0.23878%	13,499	677,140	-	-	885,418	1,576,056
132	CITY OF SKAGWAY	-	0.00000%	-	-	-	-	-	-
133	SITKA BOROUGH SD	5,696,981	0.11746%	6,640	333,108	-	-	809,809	1,149,558
134	CITY OF PALMER	7,383,004	0.15223%	8,606	431,692	-	-	650,428	1,090,726
135	CITY AND BOROUGH OF WRANGELL	6,277,982	0.12944%	7,318	367,080	-	-	309,702	684,099
136	CITY OF BETHEL	10,160,037	0.20948%	11,843	594,068	-	-	409,540	1,015,451
137	VALDEZ CITY SD	4,061,399	0.08374%	4,734	237,474	-	-	529,889	772,097
138	HOONAH CITY SD	1,926,082	0.03971%	2,245	112,620	-	-	393,922	508,787
139	CITY OF NOME	5,152,410	0.10623%	6,006	301,267	-	-	474,194	781,466
140	CITY OF KOTZEBUE	6,561,009	0.13528%	7,648	383,629	-	-	354,154	745,430
141	GALENA CITY SD	9,343,647	0.19265%	10,891	546,333	-	-	2,135,443	2,692,667
143	CITY OF PETERSBURG	8,362,858	0.17243%	9,748	488,985	-	-	672,131	1,170,864
144	BRISTOL BAY BOROUGH	4,380,856	0.09033%	5,106	256,153	-	-	450,443	711,703
145	NORTH SLOPE BOROUGH	101,757,295	2.09808%	118,610	5,949,852	-	-	5,212,462	11,280,924
146	WRANGELL PUBLIC SD	2,343,618	0.04832%	2,732	137,034	-	-	455,287	595,053
148	CITY OF CORDOVA	5,359,777	0.11051%	6,247	313,392	-	-	707,923	1,027,562
149	NOME CITY SD	3,664,413	0.07555%	4,271	214,262	-	-	469,962	688,495
151	CITY OF KING COVE	2,411,806	0.04973%	2,811	141,021	-	-	396,399	540,231
152	ALASKA HOUSING FINANCE CORPORATION	37,859,378	0.78060%	44,129	2,213,676	-	-	1,008,507	3,266,313
153	LOWER YUKON SD	14,553,036	0.30006%	16,963	850,931	-	-	2,419,240	3,287,134
154	NORTHWEST ARCTIC BOROUGH SD	13,498,455	0.27832%	15,734	789,268	-	-	1,661,737	2,466,739
155	SOUTHEAST ISLAND SD	2,686,427	0.05539%	3,131	157,078	-	-	773,927	934,136
156	PRIBILOF SD	769,686	0.01587%	897	45,004	-	-	58,051	103,952
157	LOWER KUSKOKWIM SD	36,244,346	0.74730%	42,247	2,119,244	-	-	4,983,996	7,145,487

State of Alaska Public Employees' Retirement System
 Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2015

Employer Number	Employer Name	Deferred Inflows of Resources					Proportionate Share of Pension 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
Employer:								
101	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)	-	-	-	(44,112,035)	(34,943,430)	(79,055,465)	344,085,199
102	SOUTHWEST REGION SD	-	-	-	(113,991)	-	(113,991)	889,156
103	ANNETTE ISLAND SD	-	-	-	(48,553)	-	(48,553)	378,727
104	BERING STRAIT SD	-	-	-	(326,625)	-	(326,625)	2,547,763
105	CHATHAM SD	-	-	-	(32,876)	(2,912)	(35,787)	256,440
106	ALASKA MUNICIPAL LEAGUE	-	-	-	(8,484)	-	(8,484)	66,174
107	CITY OF VALDEZ	-	-	-	(216,670)	-	(216,670)	1,690,081
108	JUNEAU BOROUGH SD	-	-	-	(437,573)	(39,037)	(476,610)	3,413,184
109	MATANUSKA-SUSITNA BOROUGH	-	-	-	(556,922)	-	(556,922)	4,344,135
110	MATANUSKA-SUSITNA BOROUGH SD	-	-	-	(1,102,086)	-	(1,102,086)	8,596,554
111	ANCHORAGE SD	-	-	-	(3,606,590)	(329,046)	(3,935,636)	28,132,325
112	COPPER RIVER SD	-	-	-	(44,634)	-	(44,634)	348,155
113	UNIVERSITY OF ALASKA	-	-	-	(3,573,499)	(232,302)	(3,805,800)	27,874,207
115	CITY OF KENAI	-	-	-	(224,806)	-	(224,806)	1,753,546
116	FAIRBANKS NORTH STAR BOROUGH	-	-	-	(776,965)	-	(776,965)	6,060,530
117	FAIRBANKS NORTH STAR BOROUGH SD	-	-	-	(1,371,807)	-	(1,371,807)	10,700,448
118	DENALI BOROUGH SD	-	-	-	(25,087)	-	(25,087)	195,684
120	CITY AND BOROUGH OF SITKA	-	-	-	(310,948)	-	(310,948)	2,425,476
121	CHUGACH SD	-	-	-	(24,756)	-	(24,756)	193,104
122	KETCHIKAN GATEWAY BOROUGH	-	-	-	(159,865)	-	(159,865)	1,246,986
123	CITY OF SOLDOTNA	-	-	-	(108,930)	-	(108,930)	849,684
124	IDITAROD AREA SD	-	-	-	(46,155)	(7,093)	(53,249)	360,023
125	KUSPUK SD	-	-	-	(55,168)	-	(55,168)	430,324
126	CITY AND BOROUGH OF JUNEAU	-	-	-	(1,059,916)	-	(1,059,916)	8,267,619
128	CITY OF KODIAK	-	-	-	(210,287)	-	(210,287)	1,640,289
129	CITY OF FAIRBANKS	-	-	-	(271,507)	-	(271,507)	2,117,825
131	CITY OF WASILLA	-	-	-	(205,028)	(3,412)	(208,440)	1,599,269
132	CITY OF SKAGWAY	-	-	-	-	-	-	-
133	SITKA BOROUGH SD	-	-	-	(100,860)	-	(100,860)	786,735
134	CITY OF PALMER	-	-	-	(130,710)	-	(130,710)	1,019,569
135	CITY AND BOROUGH OF WRANGELL	-	-	-	(111,146)	-	(111,146)	866,969
136	CITY OF BETHEL	-	-	-	(179,875)	-	(179,875)	1,403,069
137	VALDEZ CITY SD	-	-	-	(71,904)	(16,735)	(88,638)	560,866
138	HOONAH CITY SD	-	-	-	(34,100)	-	(34,100)	265,986
139	CITY OF NOME	-	-	-	(91,219)	-	(91,219)	711,531
140	CITY OF KOTZEBUE	-	-	-	(116,157)	-	(116,157)	906,055
141	GALENA CITY SD	-	-	-	(165,421)	(68,273)	(233,694)	1,290,328
143	CITY OF PETERSBURG	-	-	-	(148,057)	-	(148,057)	1,154,884
144	BRISTOL BAY BOROUGH	-	-	-	(77,559)	-	(77,559)	604,982
145	NORTH SLOPE BOROUGH	-	-	-	(1,801,525)	-	(1,801,525)	14,052,360
146	WRANGELL PUBLIC SD	-	-	-	(41,492)	(3,087)	(44,579)	323,646
148	CITY OF CORDOVA	-	-	-	(94,890)	-	(94,890)	740,168
149	NOME CITY SD	-	-	-	(64,875)	-	(64,875)	506,044
151	CITY OF KING COVE	-	-	-	(42,699)	(237)	(42,936)	333,063
152	ALASKA HOUSING FINANCE CORPORATION	-	-	-	(670,268)	-	(670,268)	5,228,260
153	LOWER YUKON SD	-	-	-	(257,649)	-	(257,649)	2,009,728
154	NORTHWEST ARCTIC BOROUGH SD	-	-	-	(238,979)	-	(238,979)	1,864,094
155	SOUTHEAST ISLAND SD	-	-	-	(47,561)	-	(47,561)	370,987
156	PRIBILOF SD	-	-	-	(13,627)	-	(13,627)	106,291
157	LOWER KUSKOKWIM SD	-	-	-	(641,675)	-	(641,675)	5,005,229

State of Alaska Public Employees' Retirement System
 Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2015

		Pension Expense Recognized	
Employer Number	Employer Name	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions	Total
Employer:			
101	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)	(16,782,155)	327,303,044
102	SOUTHWEST REGION SD	1,233,971	2,123,128
103	ANNETTE ISLAND SD	704,588	1,083,314
104	BERING STRAIT SD	2,675,491	5,223,253
105	CHATHAM SD	508,358	764,798
106	ALASKA MUNICIPAL LEAGUE	34,117	100,291
107	CITY OF VALDEZ	630,632	2,320,712
108	JUNEAU BOROUGH SD	3,323,873	6,737,057
109	MATANUSKA-SUSITNA BOROUGH	1,541,425	5,885,560
110	MATANUSKA-SUSITNA BOROUGH SD	8,989,524	17,586,078
111	ANCHORAGE SD	28,616,892	56,749,217
112	COPPER RIVER SD	354,087	702,242
113	UNIVERSITY OF ALASKA	(142,819)	27,731,389
115	CITY OF KENAI	880,845	2,634,391
116	FAIRBANKS NORTH STAR BOROUGH	3,527,982	9,588,512
117	FAIRBANKS NORTH STAR BOROUGH SD	11,457,364	22,157,812
118	DENALI BOROUGH SD	70,111	265,795
120	CITY AND BOROUGH OF SITKA	1,116,133	3,541,610
121	CHUGACH SD	343,864	536,968
122	KETCHIKAN GATEWAY BOROUGH	428,133	1,675,119
123	CITY OF SOLDOTNA	503,826	1,353,510
124	IDITAROD AREA SD	519,275	879,298
125	KUSPUK SD	352,714	783,038
126	CITY AND BOROUGH OF JUNEAU	4,241,395	12,509,014
128	CITY OF KODIAK	950,261	2,590,550
129	CITY OF FAIRBANKS	511,749	2,629,575
131	CITY OF WASILLA	793,552	2,392,821
132	CITY OF SKAGWAY	-	-
133	SITKA BOROUGH SD	816,340	1,603,075
134	CITY OF PALMER	608,090	1,627,660
135	CITY AND BOROUGH OF WRANGELL	326,567	1,193,537
136	CITY OF BETHEL	503,190	1,906,259
137	VALDEZ CITY SD	425,934	986,801
138	HOONAH CITY SD	387,800	653,786
139	CITY OF NOME	564,796	1,276,327
140	CITY OF KOTZEBUE	439,857	1,345,911
141	GALENA CITY SD	1,713,737	3,004,065
143	CITY OF PETERSBURG	687,038	1,841,922
144	BRISTOL BAY BOROUGH	531,157	1,136,140
145	NORTH SLOPE BOROUGH	6,498,478	20,550,838
146	WRANGELL PUBLIC SD	403,607	727,253
148	CITY OF CORDOVA	849,509	1,589,677
149	NOME CITY SD	463,492	969,535
151	CITY OF KING COVE	359,574	692,637
152	ALASKA HOUSING FINANCE CORPORATION	1,074,871	6,303,131
153	LOWER YUKON SD	2,264,573	4,274,302
154	NORTHWEST ARCTIC BOROUGH SD	1,727,354	3,591,448
155	SOUTHEAST ISLAND SD	716,383	1,087,370
156	PRIBILOF SD	60,010	166,301
157	LOWER KUSKOKWIM SD	4,720,511	9,725,741

State of Alaska Public Employees' Retirement System
 Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2015

Employer Number	Employer Name	Net Pension 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	
158	KODIAK ISLAND BOROUGH SD	13,662,854	0.28171%	15,926	798,881	-	-	2,446,365	3,261,171
159	YUKON FLATS SD	3,615,841	0.07455%	4,215	211,422	-	-	920,700	1,136,337
160	YUKON / KOYUKUK SD	5,731,542	0.11818%	6,681	335,129	-	-	1,249,619	1,591,429
161	NORTH SLOPE BOROUGH SD	20,492,879	0.42253%	23,887	1,198,239	-	-	2,188,208	3,410,334
162	ALEUTIAN REGION SD	244,730	0.00505%	285	14,310	-	-	2,070	16,665
163	CORDOVA COMMUNITY MEDICAL CENTER	5,015,100	0.10340%	5,846	293,238	-	-	499,585	798,668
164	LAKE AND PENINSULA BOROUGH SD	5,749,290	0.11854%	6,701	336,167	-	-	1,394,983	1,737,851
165	SITKA COMMUNITY HOSPITAL	15,650,585	0.32269%	18,243	915,106	-	-	1,700,157	2,633,505
166	TANANA SD	348,414	0.00718%	406	20,372	-	-	85,469	106,247
167	SOUTHEAST REGIONAL RESOURCE CENTER	2,848,024	0.05872%	3,320	166,527	-	-	277,389	447,236
168	HYDABURG CITY SD	542,703	0.01119%	633	31,732	-	-	156,875	189,240
169	CITY OF TANANA	212,037	0.00437%	247	12,398	-	-	5,029	17,674
170	NORTH PACIFIC FISHERY MGMT COUNCIL	2,168,010	0.04470%	2,527	126,766	-	-	26,435	155,728
171	CITY OF BARROW	3,117,974	0.06429%	3,634	182,311	-	-	468,828	654,773
172	CITY OF SAINT PAUL	2,986,268	0.06157%	3,481	174,610	-	-	448,053	626,144
173	MUNICIPALITY OF ANCHORAGE	298,946,265	6.16382%	348,455	17,479,691	-	-	9,413,051	27,241,198
174	KODIAK ISLAND BOROUGH	5,545,660	0.11434%	6,464	324,260	-	-	367,222	697,946
175	NOME JOINT UTILITY SYSTEM	1,638,384	0.03378%	1,910	95,798	-	-	64,767	162,474
176	CITY OF SAND POINT	2,016,688	0.04158%	2,351	117,918	-	-	202,860	323,128
177	KETCHIKAN GATEWAY BOROUGH SD	13,672,195	0.28190%	15,936	799,427	-	-	2,961,430	3,776,793
178	CITY OF DILLINGHAM	4,808,667	0.09915%	5,605	281,168	-	-	578,968	865,741
179	CITY OF UNALASKA	15,959,767	0.32907%	18,603	933,184	-	-	652,172	1,603,959
180	KENAI PENINSULA BOROUGH	31,397,382	0.64737%	36,597	1,835,837	-	-	1,360,627	3,233,060
181	CITY OF KETCHIKAN	14,655,785	0.30218%	17,083	856,939	-	-	36,374	910,395
182	CITY OF SEWARD	8,985,893	0.18528%	10,474	525,414	-	-	948,496	1,484,384
183	CITY OF FORT YUKON	518,417	0.01069%	604	30,312	-	-	10,853	41,769
184	BRISTOL BAY BOROUGH SD	1,136,781	0.02344%	1,325	66,469	-	-	189,928	257,722
185	CORDOVA CITY SD	1,891,521	0.03900%	2,205	110,599	-	-	384,860	497,664
186	CITY OF CRAIG	2,945,168	0.06072%	3,433	172,207	-	-	374,781	550,420
187	PETERSBURG MEDICAL CENTER	8,920,507	0.18393%	10,398	521,591	-	-	850,164	1,382,153
189	HAINES BOROUGH	5,302,798	0.10934%	6,181	310,060	-	-	1,035,911	1,352,152
190	KENAI PENINSULA BOROUGH SD	43,767,462	0.90242%	51,016	2,559,128	-	-	8,012,030	10,622,174
191	CITY OF NORTH POLE	4,782,513	0.09861%	5,575	279,638	-	-	536,281	821,494
192	CITY OF GALENA	1,785,035	0.03680%	2,081	104,373	-	-	-	106,453
193	CITY OF NENANA	682,251	0.01407%	795	39,892	-	-	21,246	61,933
195	YUPIIT SD	3,599,028	0.07421%	4,195	210,439	-	-	390,499	605,133
196	NENANA CITY SD	2,851,760	0.05880%	3,324	166,745	-	-	518,012	688,081
198	CITY OF SAXMAN	325,995	0.00672%	380	19,061	-	-	65,636	85,077
199	CITY OF HOONAH	1,939,159	0.03998%	2,260	113,385	-	-	225,042	340,687
200	CITY OF PELICAN	318,523	0.00657%	371	18,624	-	-	41,054	60,049
202	CITY OF WHITTIER	2,111,031	0.04353%	2,461	123,434	-	-	243,731	369,626
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	4,400,472	0.09073%	5,129	257,300	-	-	800,475	1,062,904
204	CRAIG CITY SD	2,100,756	0.04331%	2,449	122,833	-	-	392,109	517,391
205	DILLINGHAM CITY SD	3,464,519	0.07143%	4,038	202,574	-	-	606,813	813,425
206	CITY OF THORNE BAY	703,366	0.01450%	820	41,127	-	-	78,515	120,461
208	CITY OF AKUTAN	1,952,237	0.04025%	2,276	114,149	-	-	390,597	507,021
209	UNALASKA CITY SD	2,411,806	0.04973%	2,811	141,021	-	-	369,450	513,282
211	KASHUNAMIUT SD	3,122,644	0.06438%	3,640	182,584	-	-	439,287	625,511
215	CITY OF HOMER	10,912,909	0.22501%	12,720	638,089	-	-	796,322	1,447,131
218	SPECIAL EDUCATION SERVICE AGENCY	359,623	0.00741%	419	21,027	-	-	26,913	48,360

State of Alaska Public Employees' Retirement System
Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2015

		Deferred Inflows of Resources						
Employer Number	Employer Name	Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Inflows	Proportionate Share of Pension Plan Expense
158	KODIAK ISLAND BOROUGH SD	-	-	-	(241,889)	(10,642)	(252,531)	1,886,797
159	YUKON FLATS SD	-	-	-	(64,015)	-	(64,015)	499,336
160	YUKON / KOYUKUK SD	-	-	-	(101,472)	-	(101,472)	791,508
161	NORTH SLOPE BOROUGH SD	-	-	-	(362,809)	-	(362,809)	2,830,002
162	ALEUTIAN REGION SD	-	-	-	(4,333)	(19,312)	(23,645)	33,796
163	CORDOVA COMMUNITY MEDICAL CENTER	-	-	-	(88,788)	-	(88,788)	692,569
164	LAKE AND PENINSULA BOROUGH SD	-	-	-	(101,786)	-	(101,786)	793,959
165	SITKA COMMUNITY HOSPITAL	-	-	-	(277,080)	-	(277,080)	2,161,296
166	TANANA SD	-	-	-	(6,168)	(786)	(6,954)	48,115
167	SOUTHEAST REGIONAL RESOURCE CENTER	-	-	-	(50,422)	(1,873)	(52,295)	393,303
168	HYDABURG CITY SD	-	-	-	(9,608)	(12,590)	(22,198)	74,946
169	CITY OF TANANA	-	-	-	(3,754)	(2,767)	(6,521)	29,282
170	NORTH PACIFIC FISHERY MGMT COUNCIL	-	-	-	(38,383)	(2,702)	(41,084)	299,395
171	CITY OF BARROW	-	-	-	(55,201)	-	(55,201)	430,582
172	CITY OF SAINT PAUL	-	-	-	(52,869)	-	(52,869)	412,394
173	MUNICIPALITY OF ANCHORAGE	-	-	-	(5,292,586)	(462,752)	(5,755,339)	41,283,532
174	KODIAK ISLAND BOROUGH	-	-	-	(98,181)	-	(98,181)	765,838
175	NOME JOINT UTILITY SYSTEM	-	-	-	(29,006)	-	(29,006)	226,256
176	CITY OF SAND POINT	-	-	-	(35,704)	-	(35,704)	278,498
177	KETCHIKAN GATEWAY BOROUGH SD	-	-	-	(242,054)	-	(242,054)	1,888,087
178	CITY OF DILLINGHAM	-	-	-	(85,133)	-	(85,133)	664,062
179	CITY OF UNALASKA	-	-	-	(282,554)	-	(282,554)	2,203,993
180	KENAI PENINSULA BOROUGH	-	-	-	(555,864)	-	(555,864)	4,335,879
181	CITY OF KETCHIKAN	-	-	-	(259,468)	-	(259,468)	2,023,918
182	CITY OF SEWARD	-	-	-	(159,087)	-	(159,087)	1,240,923
183	CITY OF FORT YUKON	-	-	-	(9,178)	(24,297)	(33,476)	71,592
184	BRISTOL BAY BOROUGH SD	-	-	-	(20,126)	-	(20,126)	156,986
185	CORDOVA CITY SD	-	-	-	(33,488)	(1,342)	(34,830)	261,213
186	CITY OF CRAIG	-	-	-	(52,142)	-	(52,142)	406,718
187	PETERSBURG MEDICAL CENTER	-	-	-	(157,930)	-	(157,930)	1,231,894
189	HAINES BOROUGH	-	-	-	(93,881)	-	(93,881)	732,300
190	KENAI PENINSULA BOROUGH SD	-	-	-	(774,865)	-	(774,865)	6,044,148
191	CITY OF NORTH POLE	-	-	-	(84,670)	-	(84,670)	660,450
192	CITY OF GALENA	-	-	-	(31,603)	(253,197)	(284,799)	246,508
193	CITY OF NENANA	-	-	-	(12,079)	(75,203)	(87,282)	94,217
195	YUPIIT SD	-	-	-	(63,718)	-	(63,718)	497,014
196	NENANA CITY SD	-	-	-	(50,488)	-	(50,488)	393,819
198	CITY OF SAXMAN	-	-	-	(5,771)	-	(5,771)	45,019
199	CITY OF HOONAH	-	-	-	(34,331)	-	(34,331)	267,792
200	CITY OF PELICAN	-	-	-	(5,639)	(198)	(5,837)	43,987
202	CITY OF WHITTIER	-	-	-	(37,374)	(10,549)	(47,923)	291,527
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	-	-	-	(77,907)	-	(77,907)	607,691
204	CRAIG CITY SD	-	-	-	(37,192)	(575)	(37,767)	290,108
205	DILLINGHAM CITY SD	-	-	-	(61,336)	(8,753)	(70,090)	478,439
206	CITY OF THORNE BAY	-	-	-	(12,452)	(1,478)	(13,931)	97,133
208	CITY OF AKUTAN	-	-	-	(34,563)	-	(34,563)	269,598
209	UNALASKA CITY SD	-	-	-	(42,699)	(4,149)	(46,848)	333,063
211	KASHUNAMIUT SD	-	-	-	(55,284)	-	(55,284)	431,227
215	CITY OF HOMER	-	-	-	(193,204)	(38)	(193,242)	1,507,038
218	SPECIAL EDUCATION SERVICE AGENCY	-	-	-	(6,367)	-	(6,367)	49,663

State of Alaska Public Employees' Retirement System
 Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2015

		Pension Expense Recognized	
Employer Number	Employer Name	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer	
		Contributions	Total
158	KODIAK ISLAND BOROUGH SD	2,188,495	4,075,291
159	YUKON FLATS SD	850,642	1,349,978
160	YUKON / KOYUKUK SD	1,172,453	1,963,961
161	NORTH SLOPE BOROUGH SD	2,070,088	4,900,090
162	ALEUTIAN REGION SD	(10,657)	23,139
163	CORDOVA COMMUNITY MEDICAL CENTER	611,015	1,303,584
164	LAKE AND PENINSULA BOROUGH SD	1,280,457	2,074,416
165	SITKA COMMUNITY HOSPITAL	1,636,620	3,797,916
166	TANANA SD	75,079	123,194
167	SOUTHEAST REGIONAL RESOURCE CENTER	245,927	639,230
168	HYDABURG CITY SD	100,647	175,593
169	CITY OF TANANA	(4,652)	24,630
170	NORTH PACIFIC FISHERY MGMT COUNCIL	15,027	314,422
171	CITY OF BARROW	474,136	904,718
172	CITY OF SAINT PAUL	425,613	838,007
173	MUNICIPALITY OF ANCHORAGE	7,014,812	48,298,343
174	KODIAK ISLAND BOROUGH	348,605	1,114,443
175	NOME JOINT UTILITY SYSTEM	81,601	307,857
176	CITY OF SAND POINT	200,275	478,773
177	KETCHIKAN GATEWAY BOROUGH SD	2,844,114	4,732,200
178	CITY OF DILLINGHAM	615,811	1,279,872
179	CITY OF UNALASKA	859,686	3,063,680
180	KENAI PENINSULA BOROUGH	1,702,363	6,038,242
181	CITY OF KETCHIKAN	111,835	2,135,753
182	CITY OF SEWARD	870,390	2,111,313
183	CITY OF FORT YUKON	(71,125)	466
184	BRISTOL BAY BOROUGH SD	184,798	341,784
185	CORDOVA CITY SD	345,400	606,613
186	CITY OF CRAIG	343,278	749,996
187	PETERSBURG MEDICAL CENTER	962,273	2,194,167
189	HAINES BOROUGH	971,879	1,704,179
190	KENAI PENINSULA BOROUGH SD	7,686,996	13,731,144
191	CITY OF NORTH POLE	557,388	1,217,838
192	CITY OF GALENA	(232,069)	14,439
193	CITY OF NENANA	2,452	96,669
195	YUPIIT SD	358,755	855,769
196	NENANA CITY SD	508,513	902,332
198	CITY OF SAXMAN	67,612	112,631
199	CITY OF HOONAH	226,854	494,646
200	CITY OF PELICAN	36,663	80,650
202	CITY OF WHITTIER	186,409	477,936
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	782,227	1,389,919
204	CRAIG CITY SD	354,545	644,653
205	DILLINGHAM CITY SD	522,470	1,000,910
206	CITY OF THORNE BAY	66,449	163,581
208	CITY OF AKUTAN	440,683	710,281
209	UNALASKA CITY SD	322,035	655,097
211	KASHUNAMIUT SD	431,468	862,696
215	CITY OF HOMER	723,802	2,230,840
218	SPECIAL EDUCATION SERVICE AGENCY	31,990	81,653

State of Alaska Public Employees' Retirement System
 Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2015

Employer Number	Employer Name	Net Pension 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	
219	BARTLETT REGIONAL HOSPITAL	42,778,267	0.88202%	49,863	2,501,289	-	-	778,268	3,329,419
220	NORTHWEST ARCTIC BOROUGH	4,300,525	0.08867%	5,013	251,456	-	-	490,568	747,037
221	SAINT MARY'S SD	1,281,564	0.02642%	1,494	74,934	-	-	208,929	285,357
222	CITY OF SELAWIK	13,710	0.00028%	16	802	-	-	-	818
223	BRISTOL BAY RHA	3,053,522	0.06296%	3,559	178,543	-	-	266,058	448,160
224	COPPER RIVER BASIN RHA	1,142,385	0.02355%	1,332	66,796	-	-	200,250	268,378
225	SKAGWAY CITY SD	374,568	0.00772%	437	21,901	-	-	-	22,338
227	CITY OF KLAWOCK	1,704,704	0.03515%	1,987	99,676	-	-	384,551	486,214
228	PETERSBURG CITY SD	2,239,935	0.04618%	2,611	130,971	-	-	370,543	504,125
230	ALEUTIANS EAST BOROUGH	1,592,614	0.03284%	1,856	93,122	-	-	177	95,156
231	CITY OF KIVALINA	47,205	0.00097%	55	2,760	-	-	-	2,815
232	BERING STRAITS CRSA	-	0.00000%	-	-	-	-	-	-
235	CITY OF HUSLIA	328,798	0.00678%	383	19,225	-	-	53,250	72,858
237	CITY OF KALTAG	106,486	0.00220%	124	6,226	-	-	26,200	32,550
240	HAINES BOROUGH SD	1,969,984	0.04062%	2,296	115,187	-	-	405,713	523,196
241	CITY OF NOORVIK	340,359	0.00702%	397	19,901	-	-	-	20,298
242	CITY OF ELIM	95,277	0.00196%	111	5,571	-	-	26,858	32,540
243	CITY OF ATKA	286,764	0.00591%	334	16,767	-	-	72,137	89,238
244	ALEUTIANS EAST BOROUGH SD	2,513,621	0.05183%	2,930	146,974	-	-	512,501	662,404
245	ALEUTIANS WEST CRSA	-	0.00000%	-	-	-	-	-	-
246	DELTA/GREELY SD	4,391,131	0.09054%	5,118	256,754	-	-	750,505	1,012,377
247	LAKE AND PENINSULA BOROUGH	468,910	0.00967%	547	27,418	-	-	-	27,964
248	CITY AND BOROUGH OF YAKUTAT	1,438,490	0.02966%	1,677	84,110	-	-	126,345	212,132
249	CITY OF UNALAKLEET	1,193,760	0.02461%	1,391	69,800	-	-	217,884	289,076
251	KLAWOCK CITY SD	1,220,848	0.02517%	1,423	71,384	-	-	229,980	302,788
254	CITY OF MEKORYUK	51,468	0.00106%	60	3,009	-	-	-	3,069
255	ALASKA GATEWAY SD	4,073,542	0.08399%	4,748	238,184	-	-	1,101,960	1,344,892
256	CITY OF SAINT GEORGE	355,609	0.00733%	415	20,793	-	-	-	21,207
257	PELICAN CITY SD	122,365	0.00252%	143	7,155	-	-	1,117	8,414
258	DENALI BOROUGH	627,705	0.01294%	732	36,703	-	-	27,368	64,802
259	CITY OF ALLAKAKET	33,547	0.00069%	39	1,962	-	-	-	2,001
260	CITY OF KACHEMAK	43,902	0.00091%	51	2,567	-	-	2,132	4,750
262	COOK INLET HOUSING AUTHORITY	12,611,075	0.26002%	14,700	737,382	-	-	1,531,753	2,283,835
263	INTERIOR RHA	2,676,152	0.05518%	3,119	156,477	-	-	280,420	440,017
264	YAKUTAT SD	562,319	0.01159%	655	32,879	-	-	44,181	77,715
265	KAKE CITY SD	1,377,775	0.02841%	1,606	80,560	-	-	283,319	365,485
266	CITY OF QUINHAGAK	-	0.00000%	-	-	-	-	-	-
267	ALEUTIAN HOUSING AUTHORITY	2,247,407	0.04634%	2,620	131,408	-	-	128,284	262,312
270	BERING STRAITS RHA	2,085,811	0.04301%	2,431	121,959	-	-	17,135	141,526
271	CITY OF EGEGIK	175,608	0.00362%	205	10,268	-	-	8,894	19,367
275	ILISAGVIK COLLEGE	7,773,451	0.16028%	9,061	454,522	-	-	354,595	818,177
276	NORTH PACIFIC RIM HA	2,621,041	0.05404%	3,055	153,255	-	-	287,037	443,348
278	SAXMAN SEAPORT	95,022	0.00196%	111	5,556	-	-	-	5,667
279	TLINGIT-HAIDA RHA	5,179,498	0.10679%	6,037	302,851	-	-	300,418	609,306
280	CITY OF TOKSOOK BAY	30,825	0.00064%	36	1,802	-	-	-	1,838
281	BARANOF ISLAND HA	1,581,405	0.03261%	1,843	92,466	-	-	240,657	334,967
282	CITY OF DELTA JUNCTION	471,713	0.00973%	550	27,582	-	-	27,754	55,885
283	CITY OF ANDERSON	90,780	0.00187%	106	5,308	-	-	-	5,414
284	INTER-ISLAND FERRY AUTHORITY	2,311,859	0.04767%	2,695	135,177	-	-	329,781	467,652
285	CITY OF HOOPER BAY	85,251	0.00176%	99	4,985	-	-	-	5,084

State of Alaska Public Employees' Retirement System
 Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2015

		Deferred Inflows of Resources						
Employer Number	Employer Name	Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Inflows	Proportionate Share of Pension Plan Expense
219	BARTLETT REGIONAL HOSPITAL	-	-	-	(757,352)	-	(757,352)	5,907,543
220	NORTHWEST ARCTIC BOROUGH	-	-	-	(76,137)	-	(76,137)	593,889
221	SAINT MARY'S SD	-	-	-	(22,689)	-	(22,689)	176,980
222	CITY OF SELAWIK	-	-	-	(243)	(941)	(1,184)	1,893
223	BRISTOL BAY RHA	-	-	-	(54,060)	-	(54,060)	421,682
224	COPPER RIVER BASIN RHA	-	-	-	(20,225)	(8,061)	(28,286)	157,760
225	SKAGWAY CITY SD	-	-	-	(6,631)	(55,575)	(62,207)	51,727
227	CITY OF KLAWOCK	-	-	-	(30,180)	-	(30,180)	235,414
228	PETERSBURG CITY SD	-	-	-	(39,656)	(3,262)	(42,918)	309,328
230	ALEUTIANS EAST BOROUGH	-	-	-	(28,196)	(28,379)	(56,575)	219,935
231	CITY OF KIVALINA	-	-	-	(836)	(4,020)	(4,856)	6,519
232	BERING STRAITS CRSA	-	-	-	-	-	-	-
235	CITY OF HUSLIA	-	-	-	(5,821)	(332)	(6,153)	45,406
237	CITY OF KALTAG	-	-	-	(1,885)	-	(1,885)	14,705
240	HAINES BOROUGH SD	-	-	-	(34,877)	(11,276)	(46,153)	272,049
241	CITY OF NOORVIK	-	-	-	(6,026)	(42,494)	(48,520)	47,002
242	CITY OF ELIM	-	-	-	(1,687)	(750)	(2,437)	13,157
243	CITY OF ATKA	-	-	-	(5,077)	-	(5,077)	39,601
244	ALEUTIANS EAST BOROUGH SD	-	-	-	(44,502)	-	(44,502)	347,123
245	ALEUTIANS WEST CRSA	-	-	-	-	(42,210)	(42,210)	-
246	DELTA/GREELY SD	-	-	-	(77,741)	-	(77,741)	606,401
247	LAKE AND PENINSULA BOROUGH	-	-	-	(8,302)	(78,883)	(87,185)	64,755
248	CITY AND BOROUGH OF YAKUTAT	-	-	-	(25,467)	-	(25,467)	198,651
249	CITY OF UNALAKLEET	-	-	-	(21,134)	-	(21,134)	164,854
251	KLAWOCK CITY SD	-	-	-	(21,614)	(15,696)	(37,310)	168,595
254	CITY OF MEKORYUK	-	-	-	(911)	(4,601)	(5,512)	7,108
255	ALASKA GATEWAY SD	-	-	-	(72,119)	(1,202)	(73,320)	562,543
256	CITY OF SAINT GEORGE	-	-	-	(6,296)	(40,659)	(46,954)	49,109
257	PELICAN CITY SD	-	-	-	(2,166)	(22,987)	(25,154)	16,898
258	DENALI BOROUGH	-	-	-	(11,113)	(2,216)	(13,329)	86,684
259	CITY OF ALLAKAKET	-	-	-	(594)	(2,909)	(3,503)	4,633
260	CITY OF KACHEMAK	-	-	-	(777)	-	(777)	6,063
262	COOK INLET HOUSING AUTHORITY	-	-	-	(223,268)	-	(223,268)	1,741,549
263	INTERIOR RHA	-	-	-	(47,379)	(25,820)	(73,199)	369,568
264	YAKUTAT SD	-	-	-	(9,955)	(4,359)	(14,314)	77,654
265	KAKE CITY SD	-	-	-	(24,392)	-	(24,392)	190,266
266	CITY OF QUINHAGAK	-	-	-	-	(16,930)	(16,930)	-
267	ALEUTIAN HOUSING AUTHORITY	-	-	-	(39,788)	-	(39,788)	310,360
270	BERING STRAITS RHA	-	-	-	(36,927)	(37,234)	(74,162)	288,044
271	CITY OF EGEGIK	-	-	-	(3,109)	-	(3,109)	24,251
275	ILISAGVIK COLLEGE	-	-	-	(137,622)	(10,922)	(148,545)	1,073,489
276	NORTH PACIFIC RIM HA	-	-	-	(46,403)	-	(46,403)	361,957
278	SAXMAN SEAPORT	-	-	-	(1,682)	(8,894)	(10,576)	13,122
279	TLINGIT-HAIDA RHA	-	-	-	(91,699)	(4,590)	(96,289)	715,272
280	CITY OF TOKSOOK BAY	-	-	-	(546)	(7,353)	(7,899)	4,257
281	BARANOF ISLAND HA	-	-	-	(27,997)	-	(27,997)	218,387
282	CITY OF DELTA JUNCTION	-	-	-	(8,351)	-	(8,351)	65,142
283	CITY OF ANDERSON	-	-	-	(1,607)	(10,453)	(12,061)	12,536
284	INTER-ISLAND FERRY AUTHORITY	-	-	-	(40,929)	(3,120)	(44,049)	319,260
285	CITY OF HOOPER BAY	-	-	-	(1,509)	(7,260)	(8,769)	11,773

State of Alaska Public Employees' Retirement System
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		Pension Expense Recognized	
Employer Number	Employer Name	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions	Total
219	BARTLETT REGIONAL HOSPITAL	764,466	6,672,009
220	NORTHWEST ARCTIC BOROUGH	595,423	1,189,312
221	SAINT MARY'S SD	223,481	400,461
222	CITY OF SELAWIK	(907)	986
223	BRISTOL BAY RHA	307,725	729,407
224	COPPER RIVER BASIN RHA	155,174	312,934
225	SKAGWAY CITY SD	(52,210)	(483)
227	CITY OF KLAWOCK	394,078	629,492
228	PETERSBURG CITY SD	325,985	635,313
230	ALEUTIANS EAST BOROUGH	(25,208)	194,727
231	CITY OF KIVALINA	(3,833)	2,686
232	BERING STRAITS CRSA	-	-
235	CITY OF HUSLIA	47,302	92,708
237	CITY OF KALTAG	27,106	41,812
240	HAINES BOROUGH SD	331,243	603,291
241	CITY OF NOORVIK	(47,785)	(783)
242	CITY OF ELIM	21,915	35,073
243	CITY OF ATKA	88,160	127,762
244	ALEUTIANS EAST BOROUGH SD	511,226	858,349
245	ALEUTIANS WEST CRSA	(42,374)	(42,374)
246	DELTA/GREELY SD	714,851	1,321,252
247	LAKE AND PENINSULA BOROUGH	(157,775)	(93,020)
248	CITY AND BOROUGH OF YAKUTAT	133,976	332,627
249	CITY OF UNALAKLEET	241,943	406,798
251	KLAWOCK CITY SD	156,753	325,348
254	CITY OF MEKORYUK	(4,608)	2,499
255	ALASKA GATEWAY SD	997,775	1,560,319
256	CITY OF SAINT GEORGE	(38,938)	10,171
257	PELICAN CITY SD	(17,175)	(277)
258	DENALI BOROUGH	17,495	104,179
259	CITY OF ALLAKAKET	(2,771)	1,862
260	CITY OF KACHEMAK	3,067	9,130
262	COOK INLET HOUSING AUTHORITY	1,683,844	3,425,393
263	INTERIOR RHA	168,862	538,430
264	YAKUTAT SD	25,635	103,289
265	KAKE CITY SD	281,740	472,006
266	CITY OF QUINHAGAK	(15,504)	(15,504)
267	ALEUTIAN HOUSING AUTHORITY	152,245	462,605
270	BERING STRAITS RHA	23,267	311,311
271	CITY OF EGEKIK	11,852	36,102
275	ILISAGVIK COLLEGE	285,951	1,359,440
276	NORTH PACIFIC RIM HA	263,626	625,583
278	SAXMAN SEAPORT	(10,498)	2,625
279	TLINGIT-HAIDA RHA	257,806	973,078
280	CITY OF TOKSOOK BAY	(15,566)	(11,309)
281	BARANOF ISLAND HA	225,192	443,579
282	CITY OF DELTA JUNCTION	30,352	95,494
283	CITY OF ANDERSON	(10,805)	1,732
284	INTER-ISLAND FERRY AUTHORITY	289,402	608,662
285	CITY OF HOOPER BAY	(6,922)	4,851

State of Alaska Public Employees' Retirement System
 Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2015

Employer Number	Employer Name	Net Pension Liability	Employer Proportion*	Deferred Outflows of Resources					
				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
286	CITY OF SELDOVIA	168,135	0.00347%	196	9,831	-	-	21,707	31,734
287	CITY OF KOYUK	29,846	0.00062%	35	1,745	-	-	-	1,780
288	NORTHWEST INUPIAT HOUSING AUTHORITY	1,724,320	0.03555%	2,010	100,823	-	-	-	102,833
290	CITY OF UPPER KALSKAG	82,199	0.00169%	96	4,806	-	-	4,255	9,157
291	CITY OF SHAKTOOLIK	66,320	0.00137%	77	3,878	-	-	16,971	20,926
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	2,457,576	0.05067%	2,865	143,697	-	-	169,482	316,044
294	CITY OF MOUNTAIN VILLAGE	-	0.00000%	-	-	-	-	-	-
296	MUNICIPALITY OF SKAGWAY	5,946,382	0.12261%	6,931	347,691	-	-	462,050	816,672
297	CITY OF NULATO	300,775	0.00620%	351	17,587	-	-	85,931	103,868
298	CITY OF ANIAK	118,629	0.00245%	138	6,936	-	-	-	7,075
299	ALASKA GASLINE DEVELOPMENT CORPORATION	3,951,177	0.08147%	4,606	231,029	-	-	1,560,080	1,795,715
Subtotal		4,352,135,763	89.73450%	5,072,903	254,473,793	-	-	169,246,276	428,792,972
Nonemployer:									
999	STATE OF ALASKA	497,878,237	10.26550%	580,333	29,111,446	-	-	-	29,691,779
Total		4,850,014,000	100.00000%	5,653,236	283,585,238	-	-	169,246,276	458,484,751

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

*Same as FY14 for certain employers who have zero present value of future contributions. All other employers are allocated the remaining 99.96237% based on present value of future contributions.

State of Alaska Public Employees' Retirement System
 Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2015

Employer Number	Employer Name	Deferred Inflows of Resources					Total Deferred Inflows	Proportionate Share of Pension 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		
286	CITY OF SELDOVIA	-	-	-	(2,977)	-	(2,977)	23,219
287	CITY OF KOYUK	-	-	-	(528)	(2,542)	(3,070)	4,122
288	NORTHWEST INUPIAT HOUSING AUTHORITY	-	-	-	(30,528)	(33,392)	(63,919)	238,123
290	CITY OF UPPER KALSKAG	-	-	-	(1,455)	(2,262)	(3,717)	11,351
291	CITY OF SHAKTOOLIK	-	-	-	(1,174)	(767)	(1,941)	9,159
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	-	-	-	(43,509)	-	(43,509)	339,383
294	CITY OF MOUNTAIN VILLAGE	-	-	-	-	-	-	-
296	MUNICIPALITY OF SKAGWAY	-	-	-	(105,276)	-	(105,276)	821,176
297	CITY OF NULATO	-	-	-	(5,325)	-	(5,325)	41,536
298	CITY OF ANIAK	-	-	-	(2,100)	(16,715)	(18,815)	16,382
299	ALASKA GASLINE DEVELOPMENT CORPORATION	-	-	-	(69,952)	-	(69,952)	545,645
Subtotal		-	-	-	(77,050,817)	(37,097,835)	(114,148,651)	601,016,154
Nonemployer:								
999	STATE OF ALASKA	-	-	-	(8,814,506)	(132,148,441)	(140,962,947)	68,755,406
Total		-	-	-	(85,865,322)	(169,246,276)	(255,111,598)	669,771,560

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

*Same as FY14 for certain employers who have zero present value of future contributions. All other emp

State of Alaska Public Employees' Retirement System
 Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2015

		<u>Pension Expense Recognized</u>	
Employer Number	Employer Name	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions	Total
286	CITY OF SELDOVIA	23,437	46,656
287	CITY OF KOYUK	(2,423)	1,698
288	NORTHWEST INUPIAT HOUSING AUTHORITY	(55,403)	182,720
290	CITY OF UPPER KALSKAG	12,129	23,480
291	CITY OF SHAKTOOLIK	12,871	22,030
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	165,279	504,662
294	CITY OF MOUNTAIN VILLAGE	-	-
296	MUNICIPALITY OF SKAGWAY	569,098	1,390,275
297	CITY OF NULATO	87,100	128,636
298	CITY OF ANIAK	(18,990)	(2,608)
299	ALASKA GASLINE DEVELOPMENT CORPORATION	1,677,296	2,222,941
Subtotal		136,896,612	737,912,766
Nonemployer:			
999	STATE OF ALASKA	(136,896,612)	(68,141,205)
Total		0	669,771,560

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

*Same as FY14 for certain employers who have zero present value of future contributions. All other emp

State of Alaska Public Employees' Retirement System
Schedule D - Employers' Allocation of Recognition of Deferred Outflows/Inflows as of 6/30/2015

Employer Number	Employer Name	FY2016	FY2017	FY2018	FY2019	FY2020	Thereafter
Employer:							
101	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)	79,482,051	(17,998,500)	(28,330,186)	40,878,523	-	-
102	SOUTHWEST REGION SD	1,462,749	78,369	(73,209)	105,635	-	-
103	ANNETTE ISLAND SD	815,946	53,267	(31,182)	44,994	-	-
104	BERING STRAIT SD	3,406,484	149,308	(209,770)	302,683	-	-
105	CHATHAM SD	594,713	40,760	(21,114)	30,466	-	-
106	ALASKA MUNICIPAL LEAGUE	46,475	(606)	(5,448)	7,862	-	-
107	CITY OF VALDEZ	1,109,111	(16,292)	(139,152)	200,787	-	-
108	JUNEAU BOROUGH SD	4,473,910	198,373	(281,024)	405,498	-	-
109	MATANUSKA-SUSITNA BOROUGH	2,772,126	(49,711)	(357,673)	516,098	-	-
110	MATANUSKA-SUSITNA BOROUGH SD	11,587,032	518,704	(707,796)	1,021,301	-	-
111	ANCHORAGE SD	38,112,801	1,759,542	(2,316,269)	3,342,218	-	-
112	COPPER RIVER SD	436,051	16,690	(28,665)	41,362	-	-
113	UNIVERSITY OF ALASKA	9,047,272	(1,137,558)	(2,295,017)	3,311,553	-	-
115	CITY OF KENAI	1,329,906	(1,020)	(144,378)	208,327	-	-
116	FAIRBANKS NORTH STAR BOROUGH	5,235,020	66,983	(498,993)	720,012	-	-
117	FAIRBANKS NORTH STAR BOROUGH SD	14,624,423	662,977	(881,019)	1,271,251	-	-
118	DENALI BOROUGH SD	91,256	(7,071)	(16,112)	23,248	-	-
120	CITY AND BOROUGH OF SITKA	1,587,184	(33,075)	(199,701)	288,155	-	-
121	CHUGACH SD	388,357	23,866	(15,899)	22,941	-	-
122	KETCHIKAN GATEWAY BOROUGH	733,523	(22,543)	(102,670)	148,146	-	-
123	CITY OF SOLDOTNA	648,771	(3,172)	(69,959)	100,945	-	-
124	IDITAROD AREA SD	647,525	38,784	(29,642)	42,772	-	-
125	KUSPUK SD	468,691	14,230	(35,431)	51,124	-	-
126	CITY AND BOROUGH OF JUNEAU	6,508,350	25,418	(680,713)	982,222	-	-
128	CITY OF KODIAK	1,331,037	6,065	(135,053)	194,872	-	-
129	CITY OF FAIRBANKS	1,125,139	(46,291)	(174,371)	251,605	-	-
131	CITY OF WASILLA	1,297,691	11,602	(131,675)	189,999	-	-
132	CITY OF SKAGWAY	-	-	-	-	-	-
133	SITKA BOROUGH SD	983,283	36,724	(64,776)	93,467	-	-
134	CITY OF PALMER	908,252	14,581	(83,946)	121,128	-	-
135	CITY AND BOROUGH OF WRANGELL	552,215	(10,879)	(71,382)	102,999	-	-
136	CITY OF BETHEL	812,524	(28,116)	(115,521)	166,689	-	-
137	VALDEZ CITY SD	638,993	24,012	(46,179)	66,633	-	-
138	HOONAH CITY SD	441,747	23,240	(21,900)	31,600	-	-
139	CITY OF NOME	656,854	7,444	(58,584)	84,532	-	-
140	CITY OF KOTZEBUE	607,485	(11,255)	(74,600)	107,642	-	-
141	GALENA CITY SD	2,273,368	138,549	(106,239)	153,295	-	-
143	CITY OF PETERSBURG	972,185	8,505	(95,087)	137,204	-	-
144	BRISTOL BAY BOROUGH	601,754	10,327	(49,811)	71,874	-	-
145	NORTH SLOPE BOROUGH	9,164,382	(197,455)	(1,156,998)	1,669,469	-	-
146	WRANGELL PUBLIC SD	511,222	27,448	(26,647)	38,450	-	-
148	CITY OF CORDOVA	880,928	24,750	(60,942)	87,935	-	-
149	NOME CITY SD	585,599	19,566	(41,665)	60,120	-	-
151	CITY OF KING COVE	463,460	21,689	(27,423)	39,569	-	-
152	ALASKA HOUSING FINANCE CORPORATION	2,544,834	(139,457)	(430,468)	621,136	-	-
153	LOWER YUKON SD	2,825,281	130,912	(165,471)	238,763	-	-
154	NORTHWEST ARCTIC BOROUGH SD	2,097,136	62,644	(153,480)	221,461	-	-
155	SOUTHEAST ISLAND SD	819,150	53,896	(30,545)	44,075	-	-
156	PRIBILOF SD	86,022	427	(8,751)	12,628	-	-
157	LOWER KUSKOKWIM SD	6,090,903	230,375	(412,105)	594,639	-	-

State of Alaska Public Employees' Retirement System
 Schedule D - Employers' Allocation of Recognition of Deferred Outflows/Inflows as of 6/30/2015

Employer Number	Employer Name	FY2016	FY2017	FY2018	FY2019	FY2020	Thereafter
158	KODIAK ISLAND BOROUGH SD	2,798,710	141,121	(155,349)	224,158	-	-
159	YUKON FLATS SD	992,432	61,679	(41,113)	59,323	-	-
160	YUKON / KOYUKUK SD	1,382,951	78,140	(65,169)	94,034	-	-
161	NORTH SLOPE BOROUGH SD	2,870,326	73,992	(233,008)	336,214	-	-
162	ALEUTIAN REGION SD	(5,001)	(3,211)	(2,783)	4,015	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	674,921	9,702	(57,023)	82,280	-	-
164	LAKE AND PENINSULA BOROUGH SD	1,514,955	92,155	(65,370)	94,325	-	-
165	SITKA COMMUNITY HOSPITAL	2,219,559	58,046	(177,950)	256,770	-	-
166	TANANA SD	91,841	5,697	(3,962)	5,716	-	-
167	SOUTHEAST REGIONAL RESOURCE CENTER	372,322	8,275	(32,383)	46,726	-	-
168	HYDABURG CITY SD	153,276	11,033	(6,171)	8,904	-	-
169	CITY OF TANANA	10,890	(804)	(2,411)	3,479	-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL	114,219	(10,494)	(24,651)	35,569	-	-
171	CITY OF BARROW	561,594	22,276	(35,452)	51,155	-	-
172	CITY OF SAINT PAUL	535,953	22,282	(33,954)	48,994	-	-
173	MUNICIPALITY OF ANCHORAGE	20,902,902	(922,599)	(3,399,071)	4,904,628	-	-
174	KODIAK ISLAND BOROUGH	571,995	(159)	(63,055)	90,984	-	-
175	NOME JOINT UTILITY SYSTEM	129,927	(4,710)	(18,629)	26,880	-	-
176	CITY OF SAND POINT	271,417	5,851	(22,930)	33,087	-	-
177	KETCHIKAN GATEWAY BOROUGH SD	3,283,690	182,193	(155,455)	224,311	-	-
178	CITY OF DILLINGHAM	735,717	20,673	(54,675)	78,893	-	-
179	CITY OF UNALASKA	1,286,684	(45,656)	(181,465)	261,842	-	-
180	KENAI PENINSULA BOROUGH	2,599,606	(80,533)	(356,994)	515,118	-	-
181	CITY OF KETCHIKAN	663,947	(86,829)	(166,639)	240,448	-	-
182	CITY OF SEWARD	1,247,574	32,468	(102,171)	147,426	-	-
183	CITY OF FORT YUKON	7,780	(2,097)	(5,894)	8,505	-	-
184	BRISTOL BAY BOROUGH SD	221,823	10,049	(12,925)	18,650	-	-
185	CORDOVA CITY SD	429,573	23,735	(21,507)	31,033	-	-
186	CITY OF CRAIG	466,991	16,455	(33,487)	48,320	-	-
187	PETERSBURG MEDICAL CENTER	1,162,177	17,120	(101,428)	146,353	-	-
189	HAINES BOROUGH	1,170,066	61,499	(60,294)	87,000	-	-
190	KENAI PENINSULA BOROUGH SD	9,174,003	452,883	(497,644)	718,066	-	-
191	CITY OF NORTH POLE	695,054	17,683	(54,378)	78,464	-	-
192	CITY OF GALENA	(153,770)	(33,566)	(20,296)	29,286	-	-
193	CITY OF NENANA	(17,890)	(10,895)	(7,757)	11,193	-	-
195	YUPIIT SD	509,340	13,950	(40,922)	59,047	-	-
196	NENANA CITY SD	594,513	28,718	(32,425)	46,787	-	-
198	CITY OF SAXMAN	73,934	3,730	(3,707)	5,348	-	-
199	CITY OF HOONAH	288,502	8,088	(22,049)	31,815	-	-
200	CITY OF PELICAN	50,771	1,837	(3,622)	5,226	-	-
202	CITY OF WHITTIER	301,471	9,600	(24,003)	34,634	-	-
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	918,287	44,549	(50,034)	72,196	-	-
204	CRAIG CITY SD	445,895	23,150	(23,886)	34,466	-	-
205	DILLINGHAM CITY SD	691,332	34,556	(39,392)	56,840	-	-
206	CITY OF THORNE BAY	100,034	2,954	(7,997)	11,540	-	-
208	CITY OF AKUTAN	441,941	20,686	(22,197)	32,029	-	-
209	UNALASKA CITY SD	435,048	19,239	(27,423)	39,569	-	-
211	KASHUNAMIUT SD	534,346	20,155	(35,505)	51,231	-	-
215	CITY OF HOMER	1,191,454	7,476	(124,082)	179,041	-	-
218	SPECIAL EDUCATION SERVICE AGENCY	40,156	25	(4,089)	5,900	-	-

State of Alaska Public Employees' Retirement System
 Schedule D - Employers' Allocation of Recognition of Deferred Outflows/Inflows as of 6/30/2015

Employer Number	Employer Name	FY2016	FY2017	FY2018	FY2019	FY2020	Thereafter
219	BARTLETT REGIONAL HOSPITAL	2,542,484	(185,858)	(486,396)	701,837	-	-
220	NORTHWEST ARCTIC BOROUGH	635,831	13,410	(48,898)	70,556	-	-
221	SAINT MARY'S SD	246,102	10,112	(14,572)	21,026	-	-
222	CITY OF SELAWIK	(270)	(165)	(156)	225	-	-
223	BRISTOL BAY RHA	375,169	3,553	(34,719)	50,097	-	-
224	COPPER RIVER BASIN RHA	222,930	11,409	(12,989)	18,742	-	-
225	SKAGWAY CITY SD	(34,538)	(7,217)	(4,259)	6,145	-	-
227	CITY OF KLAWOCK	424,298	23,150	(19,383)	27,968	-	-
228	PETERSBURG CITY SD	429,565	20,361	(25,468)	36,749	-	-
230	ALEUTIANS EAST BOROUGH	42,613	(12,054)	(18,108)	26,129	-	-
231	CITY OF KIVALINA	(1,639)	(640)	(537)	774	-	-
232	BERING STRAITS CRSA	-	-	-	-	-	-
235	CITY OF HUSLIA	62,164	2,885	(3,738)	5,394	-	-
237	CITY OF KALTAG	28,504	1,625	(1,211)	1,747	-	-
240	HAINES BOROUGH SD	441,958	25,164	(22,399)	32,320	-	-
241	CITY OF NOORVIK	(24,392)	(5,545)	(3,870)	5,584	-	-
242	CITY OF ELIM	27,748	1,875	(1,083)	1,563	-	-
243	CITY OF ATKA	78,712	4,005	(3,261)	4,705	-	-
244	ALEUTIANS EAST BOROUGH SD	575,305	29,939	(28,580)	41,239	-	-
245	ALEUTIANS WEST CRSA	(38,523)	(3,687)	-	-	-	-
246	DELTA/GREELY SD	871,637	40,885	(49,928)	72,043	-	-
247	LAKE AND PENINSULA BOROUGH	(54,849)	(6,733)	(5,332)	7,693	-	-
248	CITY AND BOROUGH OF YAKUTAT	177,208	2,212	(16,356)	23,600	-	-
249	CITY OF UNALAKLEET	250,868	11,061	(13,573)	19,585	-	-
251	KLAWOCK CITY SD	245,684	13,645	(13,881)	20,030	-	-
254	CITY OF MEKORYUK	(1,993)	(708)	(585)	844	-	-
255	ALASKA GATEWAY SD	1,175,111	75,946	(46,317)	66,832	-	-
256	CITY OF SAINT GEORGE	(21,800)	(5,738)	(4,043)	5,834	-	-
257	PELICAN CITY SD	(14,538)	(2,818)	(1,391)	2,008	-	-
258	DENALI BOROUGH	49,558	(1,246)	(7,137)	10,298	-	-
259	CITY OF ALLAKAKET	(1,212)	(459)	(381)	550	-	-
260	CITY OF KACHEMAK	3,861	(110)	(499)	720	-	-
262	COOK INLET HOUSING AUTHORITY	1,943,749	53,306	(143,390)	206,902	-	-
263	INTERIOR RHA	343,767	9,573	(30,428)	43,906	-	-
264	YAKUTAT SD	59,898	671	(6,394)	9,226	-	-
265	KAKE CITY SD	317,500	16,654	(15,666)	22,604	-	-
266	CITY OF QUINHAGAK	(15,395)	(1,535)	-	-	-	-
267	ALEUTIAN HOUSING AUTHORITY	214,248	(3,043)	(25,553)	36,872	-	-
270	BERING STRAITS RHA	72,652	(15,793)	(23,716)	34,221	-	-
271	CITY OF EGEGIK	15,751	(377)	(1,997)	2,881	-	-
275	ILISAGVIK COLLEGE	644,489	(14,006)	(88,385)	127,534	-	-
276	NORTH PACIFIC RIM HA	373,342	10,402	(29,802)	43,002	-	-
278	SAXMAN SEAPORT	(4,104)	(1,283)	(1,080)	1,559	-	-
279	TLINGIT-HAIDA RHA	490,432	(3,500)	(58,892)	84,977	-	-
280	CITY OF TOKSOOK BAY	(5,697)	(519)	(350)	506	-	-
281	BARANOF ISLAND HA	286,775	12,230	(17,981)	25,945	-	-
282	CITY OF DELTA JUNCTION	45,634	(475)	(5,363)	7,739	-	-
283	CITY OF ANDERSON	(5,662)	(1,442)	(1,032)	1,489	-	-
284	INTER-ISLAND FERRY AUTHORITY	395,732	16,228	(26,286)	37,929	-	-
285	CITY OF HOOPER BAY	(2,960)	(1,155)	(969)	1,399	-	-

State of Alaska Public Employees' Retirement System
 Schedule D - Employers' Allocation of Recognition of Deferred Outflows/Inflows as of 6/30/2015

Employer Number	Employer Name	FY2016	FY2017	FY2018	FY2019	FY2020	Thereafter
286	CITY OF SELDOVIA	27,076	834	(1,912)	2,758	-	-
287	CITY OF KOYUK	(1,036)	(404)	(339)	490	-	-
288	NORTHWEST INUPIAT HOUSING AUTHORITY	42,583	(12,354)	(19,606)	28,290	-	-
290	CITY OF UPPER KALSKAG	5,721	(695)	(935)	1,349	-	-
291	CITY OF SHAKTOOLIK	17,502	1,148	(754)	1,088	-	-
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT	259,790	368	(27,943)	40,320	-	-
294	CITY OF MOUNTAIN VILLAGE	-	-	-	-	-	-
296	MUNICIPALITY OF SKAGWAY	680,407	1,042	(67,611)	97,559	-	-
297	CITY OF NULATO	91,343	5,686	(3,420)	4,935	-	-
298	CITY OF ANIAK	(10,255)	(2,083)	(1,349)	1,946	-	-
299	ALASKA GASLINE DEVELOPMENT CORPORATION	1,597,257	108,607	(44,926)	64,825	-	-
Subtotal		307,230,506	(14,504,459)	(49,484,545)	71,402,818	-	-
Nonemployer:							
999	STATE OF ALASKA	(99,431,946)	(14,346,642)	(5,660,963)	8,168,382	-	-
Total		207,798,560	(28,851,101)	(55,145,508)	79,571,200	-	-

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

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

Employer Number	Employer Name	FY2015	FY2014	FY2013
Employer:				
101	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)	645,749,494.21	203,123,590.20	180,328,470.47
102	SOUTHWEST REGION SD	258,053.73	227,600.21	194,436.30
103	ANNETTE ISLAND SD	68,553.36	63,109.03	55,404.65
104	BERING STRAIT SD	830,840.22	775,389.45	684,184.40
105	CHATHAM SD	41,996.51	35,142.37	33,055.65
106	ALASKA MUNICIPAL LEAGUE	31,218.29	27,792.01	23,219.80
107	CITY OF VALDEZ	761,411.14	708,410.31	626,906.26
108	JUNEAU BOROUGH SD	1,139,170.98	1,043,253.87	957,448.24
109	MATANUSKA-SUSITNA BOROUGH	2,137,388.06	1,846,295.37	1,634,409.55
110	MATANUSKA-SUSITNA BOROUGH SD	2,912,592.97	2,601,245.18	2,323,289.65
111	ANCHORAGE SD	9,078,003.83	8,383,077.64	7,701,318.45
112	COPPER RIVER SD	112,741.91	111,647.79	94,742.03
113	UNIVERSITY OF ALASKA	14,140,058.59	13,145,372.88	11,933,529.68
115	CITY OF KENAI	781,642.59	709,806.70	617,567.64
116	FAIRBANKS NORTH STAR BOROUGH	2,610,355.43	2,337,334.03	2,063,693.15
117	FAIRBANKS NORTH STAR BOROUGH SD	3,529,996.31	3,204,009.53	2,847,179.03
118	DENALI BOROUGH SD	106,877.46	91,427.75	73,650.62
120	CITY AND BOROUGH OF SITKA	1,123,085.43	1,033,902.52	868,674.71
121	CHUGACH SD	39,261.94	37,594.96	30,468.72
122	KETCHIKAN GATEWAY BOROUGH	576,532.23	540,060.47	467,890.05
123	CITY OF SOLDOTNA	384,739.27	348,524.73	287,694.29
124	IDITAROD AREA SD	83,025.12	79,657.62	75,176.16
125	KUSPUK SD	179,781.70	150,884.37	131,850.47
126	CITY AND BOROUGH OF JUNEAU	3,551,867.39	3,289,968.12	2,893,101.37
128	CITY OF KODIAK	672,927.18	648,803.70	555,580.13
129	CITY OF FAIRBANKS	1,045,979.94	934,532.27	830,645.89
131	CITY OF WASILLA	696,649.74	626,760.60	565,123.14
132	CITY OF SKAGWAY	-	-	-
133	SITKA BOROUGH SD	272,455.61	255,130.91	212,699.65
134	CITY OF PALMER	428,235.59	387,280.22	344,646.24
135	CITY AND BOROUGH OF WRANGELL	340,898.58	363,637.99	317,532.54
136	CITY OF BETHEL	579,755.54	606,834.75	518,318.76
137	VALDEZ CITY SD	205,937.39	186,104.03	175,715.60
138	HOONAH CITY SD	70,758.51	67,925.87	54,895.36
139	CITY OF NOME	284,173.83	273,419.08	218,018.19
140	CITY OF KOTZEBUE	389,550.86	382,307.27	319,182.66
141	GALENA CITY SD	367,303.01	291,335.91	296,252.26
143	CITY OF PETERSBURG	471,327.18	450,068.59	388,792.15
144	BRISTOL BAY BOROUGH	265,763.93	228,067.63	179,752.39
145	NORTH SLOPE BOROUGH	6,910,089.48	6,028,824.97	5,054,002.32
146	WRANGELL PUBLIC SD	81,932.44	83,628.42	76,728.99
148	CITY OF CORDOVA	290,829.31	257,744.08	188,929.67
149	NOME CITY SD	165,369.24	169,655.47	144,978.70
151	CITY OF KING COVE	92,121.05	96,788.67	87,124.06
152	ALASKA HOUSING FINANCE CORPORATION	2,402,690.05	2,332,816.68	2,064,192.76
153	LOWER YUKON SD	689,089.78	593,793.58	520,220.08
154	NORTHWEST ARCTIC BOROUGH SD	689,719.34	645,490.88	535,251.58
155	SOUTHEAST ISLAND SD	65,082.95	59,008.42	50,383.22
156	PRIBILOF SD	78,638.48	44,571.99	38,563.94
157	LOWER KUSKOKWIM SD	1,880,663.32	1,639,060.49	1,434,010.70

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

Employer Number	Employer Name	FY2015	FY2014	FY2013
158	KODIAK ISLAND BOROUGH SD	587,334.98	524,878.35	477,178.81
159	YUKON FLATS SD	101,478.89	97,263.06	84,598.98
160	YUKON / KOYUKUK SD	187,462.25	186,520.96	160,101.59
161	NORTH SLOPE BOROUGH SD	1,154,751.25	1,020,577.71	900,636.03
162	ALEUTIAN REGION SD	13,792.07	18,527.58	15,612.94
163	CORDOVA COMMUNITY MEDICAL CENTER	248,861.44	260,285.87	201,408.54
164	LAKE AND PENINSULA BOROUGH SD	157,251.25	163,507.36	144,427.64
165	SITKA COMMUNITY HOSPITAL	943,164.73	781,560.09	683,658.31
166	TANANA SD	11,672.02	9,892.38	9,288.04
167	SOUTHEAST REGIONAL RESOURCE CENTER	157,317.14	144,711.08	131,026.21
168	HYDABURG CITY SD	7,475.06	11,277.74	16,475.08
169	CITY OF TANANA	7,707.44	12,677.22	12,788.60
170	NORTH PACIFIC FISHERY MGMT COUNCIL	165,757.08	139,546.66	126,800.67
171	CITY OF BARROW	125,574.57	134,529.14	110,978.87
172	CITY OF SAINT PAUL	133,701.33	128,370.40	111,596.21
173	MUNICIPALITY OF ANCHORAGE	20,997,055.81	18,293,257.88	16,677,049.87
174	KODIAK ISLAND BOROUGH	370,431.63	311,697.73	277,124.34
175	NOME JOINT UTILITY SYSTEM	111,422.79	99,452.05	84,681.11
176	CITY OF SAND POINT	96,047.22	101,352.77	87,815.27
177	KETCHIKAN GATEWAY BOROUGH SD	485,539.41	454,270.54	376,810.88
178	CITY OF DILLINGHAM	240,624.90	232,117.67	190,076.27
179	CITY OF UNALASKA	1,034,494.42	964,672.39	811,762.94
180	KENAI PENINSULA BOROUGH	2,115,691.71	1,889,346.82	1,601,726.79
181	CITY OF KETCHIKAN	1,016,121.42	960,244.76	846,825.30
182	CITY OF SEWARD	505,599.23	447,420.24	400,507.46
183	CITY OF FORT YUKON	24,407.02	31,608.17	40,643.40
184	BRISTOL BAY BOROUGH SD	49,166.61	46,313.69	39,112.35
185	CORDOVA CITY SD	74,642.75	65,675.03	59,711.81
186	CITY OF CRAIG	143,027.57	135,972.60	121,694.88
187	PETERSBURG MEDICAL CENTER	500,699.41	467,468.84	380,890.37
189	HAINES BOROUGH	201,274.78	191,333.61	165,734.57
190	KENAI PENINSULA BOROUGH SD	1,801,402.29	1,674,223.18	1,421,241.87
191	CITY OF NORTH POLE	240,246.66	235,377.68	197,079.62
192	CITY OF GALENA	87,750.42	149,890.65	135,131.66
193	CITY OF NENANA	28,910.28	53,954.25	37,806.28
195	YUPIIT SD	190,322.87	176,839.06	158,183.93
196	NENANA CITY SD	113,524.96	110,027.46	91,099.99
198	CITY OF SAXMAN	9,803.77	11,651.84	8,824.85
199	CITY OF HOONAH	115,456.55	95,347.84	81,085.60
200	CITY OF PELICAN	17,659.79	14,777.67	13,383.43
202	CITY OF WHITTIER	92,436.15	100,116.70	95,306.74
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	169,226.85	168,978.13	140,576.51
204	CRAIG CITY SD	80,321.44	77,720.79	70,154.16
205	DILLINGHAM CITY SD	127,452.19	133,413.38	124,333.62
206	CITY OF THORNE BAY	34,968.48	34,043.87	31,346.80
208	CITY OF AKUTAN	61,711.50	72,553.44	47,446.94
209	UNALASKA CITY SD	109,328.98	101,849.90	93,642.85
211	KASHUNAMIUT SD	158,415.85	140,471.80	119,604.08
215	CITY OF HOMER	644,308.00	595,070.63	534,938.35
218	SPECIAL EDUCATION SERVICE AGENCY	24,676.70	20,206.10	16,601.43

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

Employer Number	Employer Name	FY2015	FY2014	FY2013
219	BARTLETT REGIONAL HOSPITAL	2,984,175.99	2,699,543.46	2,414,840.76
220	NORTHWEST ARCTIC BOROUGH	230,145.66	216,552.55	163,631.44
221	SAINT MARY'S SD	57,575.51	54,254.05	41,804.59
222	CITY OF SELAWIK	1,710.52	1,084.24	985.39
223	BRISTOL BAY RHA	173,991.33	163,779.48	133,550.54
224	COPPER RIVER BASIN RHA	51,469.69	44,665.08	44,207.99
225	SKAGWAY CITY SD	40,503.44	33,350.35	30,329.45
227	CITY OF KLAWOCK	66,322.40	56,395.26	41,457.88
228	PETERSBURG CITY SD	97,419.79	90,429.21	82,930.15
230	ALEUTIANS EAST BOROUGH	126,858.38	109,612.91	98,443.63
231	CITY OF KIVALINA	4,399.69	3,733.07	3,392.75
232	BERING STRAITS CRSA	-	-	-
235	CITY OF HUSLIA	15,502.85	13,523.32	12,323.53
237	CITY OF KALTAG	3,849.87	3,224.16	2,215.50
240	HAINES BOROUGH SD	68,143.61	67,003.94	65,906.95
241	CITY OF NOORVIK	12,129.99	26,916.46	26,096.37
242	CITY OF ELIM	2,993.68	2,199.92	2,355.23
243	CITY OF ATKA	17,896.90	9,812.00	4,131.41
244	ALEUTIANS EAST BOROUGH SD	90,618.86	89,123.69	70,705.53
245	ALEUTIANS WEST CRSA	-	5,708.11	5,961.86
246	DELTA/GREELY SD	187,769.22	175,538.63	151,031.28
247	LAKE AND PENINSULA BOROUGH	35,902.22	37,095.73	51,215.64
248	CITY AND BOROUGH OF YAKUTAT	77,818.93	76,016.52	64,363.29
249	CITY OF UNALAKLEET	37,085.54	46,775.10	32,938.60
251	KLAWOCK CITY SD	54,856.08	45,473.50	48,777.59
254	CITY OF MEKORYUK	4,564.01	4,070.22	3,747.20
255	ALASKA GATEWAY SD	107,602.20	99,079.56	89,669.28
256	CITY OF SAINT GEORGE	13,836.37	28,122.53	25,689.99
257	PELICAN CITY SD	12,497.50	11,552.86	9,822.93
258	DENALI BOROUGH	36,328.96	36,768.80	34,167.31
259	CITY OF ALLAKAKET	3,027.57	2,652.98	2,411.12
260	CITY OF KACHEMAK	3,130.17	2,650.03	2,147.65
262	COOK INLET HOUSING AUTHORITY	661,663.73	612,411.06	490,014.27
263	INTERIOR RHA	139,225.89	132,561.93	132,158.67
264	YAKUTAT SD	26,311.58	29,711.94	28,902.61
265	KAKE CITY SD	46,392.29	48,232.20	38,336.76
266	CITY OF QUINHAGAK	-	2,376.05	2,159.44
267	ALEUTIAN HOUSING AUTHORITY	121,383.23	128,809.24	108,392.22
270	BERING STRAITS RHA	165,770.11	143,539.40	120,405.00
271	CITY OF EGEGIK	13,168.24	10,552.44	8,703.84
275	ILISAGVIK COLLEGE	453,488.90	453,401.65	413,068.29
276	NORTH PACIFIC RIM HA	149,328.50	129,199.85	115,582.99
278	SAXMAN SEAPORT	8,943.98	7,514.61	7,255.96
279	TLINGIT-HAIDA RHA	298,630.33	292,815.98	265,527.92
280	CITY OF TOKSOOK BAY	3,606.44	2,648.39	4,224.67
281	BARANOF ISLAND HA	73,555.43	67,515.96	59,359.63
282	CITY OF DELTA JUNCTION	29,485.84	27,078.15	23,277.80
283	CITY OF ANDERSON	4,018.65	7,179.13	6,723.71
284	INTER-ISLAND FERRY AUTHORITY	119,015.18	102,105.29	93,354.43
285	CITY OF HOOPER BAY	7,945.74	6,741.84	6,127.22

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

Employer Number	Employer Name	FY2015	FY2014	FY2013
286	CITY OF SELDOVIA	8,884.27	7,978.22	6,402.76
287	CITY OF KOYUK	2,781.76	2,360.28	2,145.10
288	NORTHWEST INUPIAT HOUSING AUTHORITY	105,199.97	115,228.75	108,781.76
290	CITY OF UPPER KALSKAG	3,686.71	5,558.68	2,854.84
291	CITY OF SHAKTOOLIK	1,576.41	1,736.65	1,947.21
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT	151,235.52	136,498.26	120,374.22
294	CITY OF MOUNTAIN VILLAGE	-	-	-
296	MUNICIPALITY OF SKAGWAY	364,106.21	329,903.72	265,607.56
297	CITY OF NULATO	4,837.61	6,965.31	4,396.44
298	CITY OF ANIAK	6,009.26	9,745.64	9,548.49
299	ALASKA GASLINE DEVELOPMENT CORPORATION	346,160.10	59,834.16	-
Subtotal		753,680,641.72	300,998,446.84	267,092,321.80
Nonemployer:				
999	STATE OF ALASKA	472,536,547.57	82,553,589.50	77,689,124.75
Total		1,226,217,189.29	383,552,036.34	344,781,446.55

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

		FY2012	FY2011	FY2010	FY2009
Total	Total Plan Contributions	313,607,000	204,262,000	186,617,000	192,740,000

		FY2008	FY2007	FY2006
Total	Total Plan Contributions	151,198,000	207,539,000	163,243,000

State of Alaska Public Employees' Retirement System
Schedule F - Present Value of Future State Assistance Contributions as of 6/30/2015

Employer Number	Employer Name	Present Value of Future State Assistance Contributions	Employer Proportion
101	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)	-	0.00000%
102	SOUTHWEST REGION SD	1,846,000.00	0.34633%
103	ANNETTE ISLAND SD	786,000.00	0.14746%
104	BERING STRAIT SD	5,293,000.00	0.99304%
105	CHATHAM SD	535,000.00	0.10037%
106	ALASKA MUNICIPAL LEAGUE	137,000.00	0.02570%
107	CITY OF VALDEZ	3,509,000.00	0.65833%
108	JUNEAU BOROUGH SD	7,088,000.00	1.32980%
109	MATANUSKA-SUSITNA BOROUGH	9,020,000.00	1.69227%
110	MATANUSKA-SUSITNA BOROUGH SD	17,847,000.00	3.34833%
111	ANCHORAGE SD	58,414,000.00	10.95923%
112	COPPER RIVER SD	723,000.00	0.13564%
113	UNIVERSITY OF ALASKA	57,877,000.00	10.85848%
115	CITY OF KENAI	3,642,000.00	0.68329%
116	FAIRBANKS NORTH STAR BOROUGH	12,586,000.00	2.36130%
117	FAIRBANKS NORTH STAR BOROUGH SD	22,218,000.00	4.16839%
118	DENALI BOROUGH SD	405,000.00	0.07598%
120	CITY AND BOROUGH OF SITKA	5,039,000.00	0.94538%
121	CHUGACH SD	402,000.00	0.07542%
122	KETCHIKAN GATEWAY BOROUGH	2,588,000.00	0.48554%
123	CITY OF SOLDOTNA	1,766,000.00	0.33132%
124	IDITAROD AREA SD	747,000.00	0.14015%
125	KUSPUK SD	894,000.00	0.16773%
126	CITY AND BOROUGH OF JUNEAU	17,166,000.00	3.22057%
128	CITY OF KODIAK	3,406,000.00	0.63901%
129	CITY OF FAIRBANKS	4,399,000.00	0.82531%
131	CITY OF WASILLA	3,322,000.00	0.62325%
132	CITY OF SKAGWAY	-	0.00000%
133	SITKA BOROUGH SD	1,633,000.00	0.30637%
134	CITY OF PALMER	2,117,000.00	0.39718%
135	CITY AND BOROUGH OF WRANGELL	1,801,000.00	0.33789%
136	CITY OF BETHEL	2,914,000.00	0.54670%
137	VALDEZ CITY SD	1,165,000.00	0.21857%
138	HOONAH CITY SD	553,000.00	0.10375%
139	CITY OF NOME	1,479,000.00	0.27748%
140	CITY OF KOTZEBUE	1,883,000.00	0.35328%
141	GALENA CITY SD	2,679,000.00	0.50262%
143	CITY OF PETERSBURG	2,397,000.00	0.44971%
144	BRISTOL BAY BOROUGH	1,258,000.00	0.23602%
145	NORTH SLOPE BOROUGH	29,179,000.00	5.47436%
146	WRANGELL PUBLIC SD	673,000.00	0.12626%
148	CITY OF CORDOVA	1,538,000.00	0.28855%
149	NOME CITY SD	1,054,000.00	0.19774%
151	CITY OF KING COVE	692,000.00	0.12983%
152	ALASKA HOUSING FINANCE CORPORATION	10,856,000.00	2.03673%
153	LOWER YUKON SD	4,170,000.00	0.78235%
154	NORTHWEST ARCTIC BOROUGH SD	3,871,000.00	0.72625%
155	SOUTHEAST ISLAND SD	768,000.00	0.14409%
156	PRIBILOF SD	222,000.00	0.04165%
157	LOWER KUSKOKWIM SD	10,396,000.00	1.95043%
158	KODIAK ISLAND BOROUGH SD	3,917,000.00	0.73488%
159	YUKON FLATS SD	1,036,000.00	0.19437%
160	YUKON / KOYUKUK SD	1,644,000.00	0.30844%
161	NORTH SLOPE BOROUGH SD	5,876,000.00	1.10241%
162	ALEUTIAN REGION SD	73,000.00	0.01370%
163	CORDOVA COMMUNITY MEDICAL CENTER	1,438,000.00	0.26979%
164	LAKE AND PENINSULA BOROUGH SD	1,649,000.00	0.30937%
165	SITKA COMMUNITY HOSPITAL	4,484,000.00	0.84126%
166	TANANA SD	100,000.00	0.01876%
167	SOUTHEAST REGIONAL RESOURCE CENTER	817,000.00	0.15328%

State of Alaska Public Employees' Retirement System
 Schedule F - Present Value of Future State Assistance Contributions as of 6/30/2015

Employer Number	Employer Name	Present Value of Future State Assistance Contributions	Employer Proportion
168	HYDABURG CITY SD	159,000.00	0.02983%
169	CITY OF TANANA	59,000.00	0.01107%
170	NORTH PACIFIC FISHERY MGMT COUNCIL	622,000.00	0.11670%
171	CITY OF BARROW	894,000.00	0.16773%
172	CITY OF SAINT PAUL	857,000.00	0.16078%
173	MUNICIPALITY OF ANCHORAGE	85,722,000.00	16.08256%
174	KODIAK ISLAND BOROUGH	1,594,000.00	0.29906%
175	NOME JOINT UTILITY SYSTEM	470,000.00	0.08818%
176	CITY OF SAND POINT	577,000.00	0.10825%
177	KETCHIKAN GATEWAY BOROUGH SD	3,919,000.00	0.73526%
178	CITY OF DILLINGHAM	1,381,000.00	0.25909%
179	CITY OF UNALASKA	4,574,000.00	0.85814%
180	KENAI PENINSULA BOROUGH	9,004,000.00	1.68927%
181	CITY OF KETCHIKAN	4,203,000.00	0.78854%
182	CITY OF SEWARD	2,578,000.00	0.48367%
183	CITY OF FORT YUKON	148,000.00	0.02777%
184	BRISTOL BAY BOROUGH SD	330,000.00	0.06191%
185	CORDOVA CITY SD	543,000.00	0.10187%
186	CITY OF CRAIG	847,000.00	0.15891%
187	PETERSBURG MEDICAL CENTER	2,557,000.00	0.47973%
189	HAINES BOROUGH	1,520,000.00	0.28517%
190	KENAI PENINSULA BOROUGH SD	12,546,000.00	2.35379%
191	CITY OF NORTH POLE	1,371,000.00	0.25722%
192	CITY OF GALENA	512,000.00	0.09606%
193	CITY OF NENANA	-	0.00000%
195	YUPIIT SD	1,033,000.00	0.19380%
196	NENANA CITY SD	817,000.00	0.15328%
198	CITY OF SAXMAN	93,000.00	0.01745%
199	CITY OF HOONAH	558,000.00	0.10469%
200	CITY OF PELICAN	92,000.00	0.01726%
202	CITY OF WHITTIER	606,000.00	0.11369%
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	1,262,000.00	0.23677%
204	CRAIG CITY SD	605,000.00	0.11351%
205	DILLINGHAM CITY SD	992,000.00	0.18611%
206	CITY OF THORNE BAY	203,000.00	0.03809%
208	CITY OF AKUTAN	561,000.00	0.10525%
209	UNALASKA CITY SD	692,000.00	0.12983%
211	KASHUNAMIUT SD	897,000.00	0.16829%
215	CITY OF HOMER	3,129,000.00	0.58704%
218	SPECIAL EDUCATION SERVICE AGENCY	103,000.00	0.01932%
219	BARTLETT REGIONAL HOSPITAL	12,267,000.00	2.30145%
220	NORTHWEST ARCTIC BOROUGH	1,233,000.00	0.23133%
221	SAINT MARY'S SD	370,000.00	0.06942%
222	CITY OF SELAWIK	-	0.00000%
223	BRISTOL BAY RHA	876,000.00	0.16435%
224	COPPER RIVER BASIN RHA	330,000.00	0.06191%
225	SKAGWAY CITY SD	107,000.00	0.02007%
227	CITY OF KLAWOCK	491,000.00	0.09212%
228	PETERSBURG CITY SD	643,000.00	0.12064%
230	ALEUTIANS EAST BOROUGH	457,000.00	0.08574%
231	CITY OF KIVALINA	-	0.00000%
232	BERING STRAITS CRSA	-	0.00000%
235	CITY OF HUSLIA	93,000.00	0.01745%
237	CITY OF KALTAG	29,000.00	0.00544%
240	HAINES BOROUGH SD	567,000.00	0.10638%
241	CITY OF NOORVIK	-	0.00000%
242	CITY OF ELIM	26,000.00	0.00488%
243	CITY OF ATKA	82,000.00	0.01538%
244	ALEUTIANS EAST BOROUGH SD	722,000.00	0.13546%
245	ALEUTIANS WEST CRSA	-	0.00000%

State of Alaska Public Employees' Retirement System
 Schedule F - Present Value of Future State Assistance Contributions as of 6/30/2015

Employer Number	Employer Name	Present Value of Future State Assistance Contributions	Employer Proportion
246	DELTA/GREELY SD	1,259,000.00	0.23620%
247	LAKE AND PENINSULA BOROUGH	134,000.00	0.02514%
248	CITY AND BOROUGH OF YAKUTAT	412,000.00	0.07730%
249	CITY OF UNALAKLEET	339,000.00	0.06360%
251	KLAWOCK CITY SD	351,000.00	0.06585%
254	CITY OF MEKORYUK	-	0.00000%
255	ALASKA GATEWAY SD	1,169,000.00	0.21932%
256	CITY OF SAINT GEORGE	-	0.00000%
257	PELICAN CITY SD	32,000.00	0.00600%
258	DENALI BOROUGH	182,000.00	0.03415%
259	CITY OF ALLAKAKET	-	0.00000%
260	CITY OF KACHEMAK	14,000.00	0.00263%
262	COOK INLET HOUSING AUTHORITY	3,614,000.00	0.67803%
263	INTERIOR RHA	767,000.00	0.14390%
264	YAKUTAT SD	162,000.00	0.03039%
265	KAKE CITY SD	395,000.00	0.07411%
266	CITY OF QUINHAGAK	-	0.00000%
267	ALEUTIAN HOUSING AUTHORITY	648,000.00	0.12157%
270	BERING STRAITS RHA	599,000.00	0.11238%
271	CITY OF EGEGIK	52,000.00	0.00976%
275	ILISAGVIK COLLEGE	2,227,000.00	0.41781%
276	NORTH PACIFIC RIM HA	754,000.00	0.14146%
278	SAXMAN SEAPORT	-	0.00000%
279	TLINGIT-HAIDA RHA	1,483,000.00	0.27823%
280	CITY OF TOKSOOK BAY	7,000.00	0.00131%
281	BARANOF ISLAND HA	454,000.00	0.08518%
282	CITY OF DELTA JUNCTION	134,000.00	0.02514%
283	CITY OF ANDERSON	-	0.00000%
284	INTER-ISLAND FERRY AUTHORITY	665,000.00	0.12476%
285	CITY OF HOOPER BAY	-	0.00000%
286	CITY OF SELDOVIA	50,000.00	0.00938%
287	CITY OF KOYUK	-	0.00000%
288	NORTHWEST INUPIAT HOUSING AUTHORITY	496,000.00	0.09306%
290	CITY OF UPPER KALSKAG	23,000.00	0.00432%
291	CITY OF SHAKTOOLIK	23,000.00	0.00432%
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT	705,000.00	0.13227%
294	CITY OF MOUNTAIN VILLAGE	-	0.00000%
296	MUNICIPALITY OF SKAGWAY	1,702,000.00	0.31932%
297	CITY OF NULATO	85,000.00	0.01595%
298	CITY OF ANIAK	32,000.00	0.00600%
299	ALASKA GASLINE DEVELOPMENT CORPORATION	1,133,000.00	0.21257%
Total		533,012,000.00	100.00000%

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

State of Alaska Public Employees' Retirement System
 Schedule G - Supplemental Schedule of Special Funding Amounts by Employer as of 6/30/2015

Employer Number	Employer Name	State Proportionate Share of Net Pension Liability Attributable to Employer	Proportionate Share of Pension Plan Expense
101	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)	-	-
102	SOUTHWEST REGION SD	1,724,319.95	238,123.12
103	ANNETTE ISLAND SD	734,190.40	101,389.37
104	BERING STRAIT SD	4,944,109.15	682,765.80
105	CHATHAM SD	499,735.20	69,011.85
106	ALASKA MUNICIPAL LEAGUE	127,969.57	17,672.19
107	CITY OF VALDEZ	3,277,702.44	452,640.32
108	JUNEAU BOROUGH SD	6,620,790.80	914,310.22
109	MATANUSKA-SUSITNA BOROUGH	8,425,442.01	1,163,526.84
110	MATANUSKA-SUSITNA BOROUGH SD	16,670,605.72	2,302,157.81
111	ANCHORAGE SD	54,563,610.83	7,535,061.70
112	COPPER RIVER SD	675,343.08	93,262.74
113	UNIVERSITY OF ALASKA	54,062,007.46	7,465,791.87
115	CITY OF KENAI	3,401,935.68	469,796.53
116	FAIRBANKS NORTH STAR BOROUGH	11,756,387.27	1,623,519.82
117	FAIRBANKS NORTH STAR BOROUGH SD	20,753,488.98	2,865,991.04
118	DENALI BOROUGH SD	378,304.21	52,242.61
120	CITY AND BOROUGH OF SITKA	4,706,851.70	650,001.30
121	CHUGACH SD	375,501.96	51,855.63
122	KETCHIKAN GATEWAY BOROUGH	2,417,410.63	333,836.75
123	CITY OF SOLDOTNA	1,649,593.19	227,803.59
124	IDITAROD AREA SD	697,761.11	96,358.60
125	KUSPUK SD	835,071.53	115,320.73
126	CITY AND BOROUGH OF JUNEAU	16,034,494.19	2,214,312.82
128	CITY OF KODIAK	3,181,491.74	439,353.92
129	CITY OF FAIRBANKS	4,109,037.63	567,445.07
131	CITY OF WASILLA	3,103,028.64	428,518.42
132	CITY OF SKAGWAY	-	-
133	SITKA BOROUGH SD	1,525,359.96	210,647.37
134	CITY OF PALMER	1,977,456.84	273,080.52
135	CITY AND BOROUGH OF WRANGELL	1,682,286.15	232,318.38
136	CITY OF BETHEL	2,721,922.18	375,888.82
137	VALDEZ CITY SD	1,088,208.42	150,278.13
138	HOONAH CITY SD	516,548.72	71,333.74
139	CITY OF NOME	1,381,510.95	190,782.28
140	CITY OF KOTZEBUE	1,758,881.08	242,895.90
141	GALENA CITY SD	2,502,412.32	345,575.21
143	CITY OF PETERSBURG	2,239,000.50	309,198.87
144	BRISTOL BAY BOROUGH	1,175,078.28	162,274.59
145	NORTH SLOPE BOROUGH	27,255,651.05	3,763,919.02
146	WRANGELL PUBLIC SD	628,638.86	86,813.03
148	CITY OF CORDOVA	1,436,621.93	198,392.93
149	NOME CITY SD	984,525.04	135,959.79
151	CITY OF KING COVE	646,386.46	89,263.92
152	ALASKA HOUSING FINANCE CORPORATION	10,140,421.12	1,400,360.01
153	LOWER YUKON SD	3,895,132.28	537,905.42
154	NORTHWEST ARCTIC BOROUGH SD	3,615,841.02	499,336.18
155	SOUTHEAST ISLAND SD	717,376.88	99,067.47
156	PRIBILOF SD	207,366.75	28,636.69
157	LOWER KUSKOKWIM SD	9,710,742.26	1,341,022.72
158	KODIAK ISLAND BOROUGH SD	3,658,808.91	505,269.91
159	YUKON FLATS SD	967,711.52	133,637.89
160	YUKON / KOYUKUK SD	1,535,634.89	212,066.31
161	NORTH SLOPE BOROUGH SD	5,488,680.41	757,969.37
162	ALEUTIAN REGION SD	68,188.17	9,416.57
163	CORDOVA COMMUNITY MEDICAL CENTER	1,343,213.48	185,493.52
164	LAKE AND PENINSULA BOROUGH SD	1,540,305.31	212,711.28
165	SITKA COMMUNITY HOSPITAL	4,188,434.81	578,409.57
166	TANANA SD	93,408.45	12,899.41
167	SOUTHEAST REGIONAL RESOURCE CENTER	763,147.02	105,388.18
168	HYDABURG CITY SD	148,519.43	20,510.06
169	CITY OF TANANA	55,110.98	7,610.65
170	NORTH PACIFIC FISHERY MGMT COUNCIL	581,000.55	80,234.33
171	CITY OF BARROW	835,071.53	115,320.73
172	CITY OF SAINT PAUL	800,510.40	110,547.95
173	MUNICIPALITY OF ANCHORAGE	80,071,589.81	11,057,632.75
174	KODIAK ISLAND BOROUGH	1,488,930.66	205,616.60

State of Alaska Public Employees' Retirement System
 Schedule G - Supplemental Schedule of Special Funding Amounts by Employer as of 6/30/2015

Employer Number	Employer Name	State Proportionate Share of Net Pension Liability Attributable to Employer	Proportionate Share of Pension Plan Expense
175	NOME JOINT UTILITY SYSTEM	439,019.71	60,627.23
176	CITY OF SAND POINT	538,966.75	74,429.60
177	KETCHIKAN GATEWAY BOROUGH SD	3,660,677.08	505,527.90
178	CITY OF DILLINGHAM	1,289,970.67	178,140.86
179	CITY OF UNALASKA	4,272,502.41	590,019.04
180	KENAI PENINSULA BOROUGH	8,410,496.66	1,161,462.93
181	CITY OF KETCHIKAN	3,925,957.07	542,162.23
182	CITY OF SEWARD	2,408,069.79	332,546.80
183	CITY OF FORT YUKON	138,244.50	19,091.13
184	BRISTOL BAY BOROUGH SD	308,247.88	42,568.05
185	CORDOVA CITY SD	507,207.87	70,043.80
186	CITY OF CRAIG	791,169.55	109,258.01
187	PETERSBURG MEDICAL CENTER	2,388,454.02	329,837.93
189	HAINES BOROUGH	1,419,808.41	196,071.04
190	KENAI PENINSULA BOROUGH SD	11,719,023.89	1,618,360.05
191	CITY OF NORTH POLE	1,280,629.82	176,850.92
192	CITY OF GALENA	478,251.25	66,044.98
193	CITY OF NENANA	-	-
195	YUPIIT SD	964,909.27	133,250.91
196	NENANA CITY SD	763,147.02	105,388.18
198	CITY OF SAXMAN	86,869.86	11,996.45
199	CITY OF HOONAH	521,219.14	71,978.71
200	CITY OF PELICAN	85,935.77	11,867.46
202	CITY OF WHITTIER	566,055.20	78,170.43
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	1,178,814.61	162,790.56
204	CRAIG CITY SD	565,121.11	78,041.43
205	DILLINGHAM CITY SD	926,611.80	127,962.15
206	CITY OF THORNE BAY	189,619.15	26,185.80
208	CITY OF AKUTAN	524,021.39	72,365.69
209	UNALASKA CITY SD	646,386.46	89,263.92
211	KASHUNAMIUT SD	837,873.78	115,707.71
215	CITY OF HOMER	2,922,750.34	403,622.56
218	SPECIAL EDUCATION SERVICE AGENCY	96,210.70	13,286.39
219	BARTLETT REGIONAL HOSPITAL	11,458,414.32	1,582,370.70
220	NORTHWEST ARCTIC BOROUGH	1,151,726.16	159,049.73
221	SAINT MARY'S SD	345,611.26	47,727.82
222	CITY OF SELAWIK	-	-
223	BRISTOL BAY RHA	818,258.00	112,998.84
224	COPPER RIVER BASIN RHA	308,247.88	42,568.05
225	SKAGWAY CITY SD	99,947.04	13,802.37
227	CITY OF KLAWOCK	458,635.48	63,336.11
228	PETERSBURG CITY SD	600,616.32	82,943.21
230	ALEUTIANS EAST BOROUGH	426,876.61	58,950.31
231	CITY OF KIVALINA	-	-
232	BERING STRAITS CRSA	-	-
235	CITY OF HUSLIA	86,869.86	11,996.45
237	CITY OF KALTAG	27,088.45	3,740.83
240	HAINES BOROUGH SD	529,625.90	73,139.66
241	CITY OF NOORVIK	-	-
242	CITY OF ELIM	24,286.20	3,353.85
243	CITY OF ATKA	76,594.93	10,577.52
244	ALEUTIANS EAST BOROUGH SD	674,408.99	93,133.74
245	ALEUTIANS WEST CRSA	-	-
246	DELTA/GREELY SD	1,176,012.36	162,403.58
247	LAKE AND PENINSULA BOROUGH	125,167.32	17,285.21
248	CITY AND BOROUGH OF YAKUTAT	384,842.81	53,145.57
249	CITY OF UNALAKLEET	316,654.64	43,729.00
251	KLAWOCK CITY SD	327,863.65	45,276.93
254	CITY OF MEKORYUK	-	-
255	ALASKA GATEWAY SD	1,091,944.76	150,794.11
256	CITY OF SAINT GEORGE	-	-
257	PELICAN CITY SD	29,890.70	4,127.81

State of Alaska Public Employees' Retirement System
 Schedule G - Supplemental Schedule of Special Funding Amounts by Employer as of 6/30/2015

Employer Number	Employer Name	State Proportionate Share of Net Pension Liability Attributable to Employer	Proportionate Share of Pension Plan Expense
258	DENALI BOROUGH	170,003.38	23,476.93
259	CITY OF ALLAKAKET	-	-
260	CITY OF KACHEMAK	13,077.18	1,805.92
262	COOK INLET HOUSING AUTHORITY	3,375,781.31	466,184.70
263	INTERIOR RHA	716,442.80	98,938.48
264	YAKUTAT SD	151,321.69	20,897.05
265	KAKE CITY SD	368,963.37	50,952.67
266	CITY OF QUINHAGAK	-	-
267	ALEUTIAN HOUSING AUTHORITY	605,286.74	83,588.18
270	BERING STRAITS RHA	559,516.60	77,267.47
271	CITY OF EGEGIK	48,572.39	6,707.69
275	ILISAGVIK COLLEGE	2,080,206.14	287,269.87
276	NORTH PACIFIC RIM HA	704,299.70	97,261.56
278	SAXMAN SEAPORT	-	-
279	TLINGIT-HAIDA RHA	1,385,247.28	191,298.26
280	CITY OF TOKSOOK BAY	6,538.59	902.96
281	BARANOF ISLAND HA	424,074.35	58,563.32
282	CITY OF DELTA JUNCTION	125,167.32	17,285.21
283	CITY OF ANDERSON	-	-
284	INTER-ISLAND FERRY AUTHORITY	621,166.18	85,781.08
285	CITY OF HOOPER BAY	-	-
286	CITY OF SELDOVIA	46,704.22	6,449.71
287	CITY OF KOYUK	-	-
288	NORTHWEST INUPIAT HOUSING AUTHORITY	463,305.90	63,981.08
290	CITY OF UPPER KALSKAG	21,483.94	2,966.86
291	CITY OF SHAKTOOLIK	21,483.94	2,966.86
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	658,529.56	90,940.84
294	CITY OF MOUNTAIN VILLAGE	-	-
296	MUNICIPALITY OF SKAGWAY	1,589,811.79	219,547.97
297	CITY OF NULATO	79,397.18	10,964.50
298	CITY OF ANIAK	29,890.70	4,127.81
299	ALASKA GASLINE DEVELOPMENT CORPORATION	1,058,317.72	146,150.32
Total		497,878,236.97	68,755,406.37

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