

# State of Alaska

## Public Employees' Retirement System

Information Required Under  
Governmental Accounting Standards  
Board Statement No. 68  
as of June 30, 2016

April 2017

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April 17, 2017

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

**Re: GASB 68 Report as of June 30, 2016**

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, 2017 based on a measurement date of June 30, 2016. Under GASB 68, accounting information prepared under GASB 67 as of June 30, 2016 (as previously provided) serves as the basis for these disclosures, which may be used for financial reporting for the fiscal year ending June 30, 2017. Please refer to the GASB 67 report dated October 12, 2016 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 PERS in accordance with the requirements of GASB 68 as of June 30, 2016.

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. Conduent will accept no liability for any such statement, document or filing made without prior review by Conduent.



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.

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, 2015 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, Fellows of the Conference of Consulting 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.

Conduent HR Services

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

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

Larry Langer, ASA, EA, MAAA, FCA  
Principal

# Contents

Section 1 – GASB 68 Information.....	1
Section 2 – Actuarial Assumptions and Methods .....	3
Section 3 – Summary of Plan Provisions .....	15
Appendix .....	22
Appendix 1 – Schedule A: Employers’ Allocation of Net Pension Liability as of June 30, 2015	
Appendix 2 – Schedule B: Employers’ Allocation of Net Pension Liability as of June 30, 2016	
Appendix 3 – Schedule C: Employers’ Allocation of Pension Amounts as of June 30, 2016	
Appendix 4 – Schedule D: Employers’ Allocation of Deferred Outflows/Inflows as of June 30, 2016	
Appendix 5 – Schedule E: Contribution History	
Appendix 6 – Schedule F: Present Value of Future State Assistance Contributions as of June 30, 2016	
Appendix 7 – Schedule G: Supplemental Schedule of Special Funding Amounts by Employer as of June 30, 2016	

## Section 1 – GASB 68 Information

### Pension Expense

	FYE June 30, 2016	FYE June 30, 2015
Service cost	\$ 172,304,000	\$ 184,712,000
Interest cost	1,049,226,000	1,020,947,000
Expected return on assets	(675,220,000)	(651,167,000)
Current period effect of benefit changes	0	0
Current period difference between expected and actual experience	(56,641,429)	5,139,306
Current period effect of changes in assumptions	0	257,804,762
Current period difference between projected and actual investment earnings	145,037,600	79,571,200
Member contributions	(96,024,000)	(100,036,000)
Administrative expenses	7,242,000	7,553,000
Service purchases and plan transfers	0	0
Current period recognition of prior years' deferred outflows of resources	342,515,268	0
Current period recognition of prior years' deferred inflows of resources	(134,716,708)	(134,716,708)
Other Additions Less Other Deductions	<u>(239,000)</u>	<u>(36,000)</u>
Total	\$ 753,483,731	\$ 669,771,560

The employers' allocation of the pension expense for FY2016 is shown in Schedule C in Appendix 3.

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

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

- 2.1 years as of June 30, 2015 (for FYE June 30, 2016)
- 2.1 years as of June 30, 2014 (for FYE June 30, 2015)

### Actuarial Assumptions

The total pension liability for fiscal year ending June 30, 2016 was determined by an actuarial valuation as of June 30, 2015, 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, 2016.

The actuarial assumptions used in the June 30, 2015 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, 2015 and June 30, 2016 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, 2016 is shown in Schedule C in Appendix 3.

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

The employers' allocation of June 30, 2016 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 - FY2016.

**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.

Amounts for FY2016 were allocated to employers based on the present value of contributions for FY2018-FY2039, as determined by projections based on the June 30, 2015 valuation.

## Section 2 – 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**

There have been no changes in methods since the prior valuation.



The demographic and economic assumptions used in the June 30, 2015 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**

There have been no changes in actuarial assumptions since the prior valuation.

## Section 3 – 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 155 employers participating in the PERS, including the State of Alaska and 154 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 6/30/2015

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	(79,097,675)		
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 A - 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 A - Employers' Allocation of Net Pension Liability as of 6/30/2015

Employer Number	Employer Name	FY2015		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
		Present Value of Future Contributions	Employer Proportion*							
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 A - 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 A - 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)		
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)		
286	CITY OF SELDOVIA	180,000.00	0.00347%	466,509	298,374	168,135	31,734	(2,977)		



State of Alaska Public Employees' Retirement System  
 Schedule A - 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
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
286	CITY OF SELDOVIA		223,522	121,506

State of Alaska Public Employees' Retirement System  
 Schedule A - 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
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)		
<b>Subtotal</b>		<b>4,657,299,000.00</b>	<b>89.73450%</b>	<b>12,075,460,256</b>	<b>7,723,324,493</b>	<b>4,352,135,763</b>	<b>428,792,972</b>	<b>(114,148,651)</b>		
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)		
<b>Total</b>		<b>5,190,311,000.00</b>	<b>100.00000%</b>	<b>13,456,876,000</b>	<b>8,606,862,000</b>	<b>4,850,014,000</b>	<b>458,484,751</b>	<b>(255,111,598)</b>	<b>63.96%</b>	<b>1,412,237,000</b>

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

Amounts for Employer #101 include amounts for Employer #245.

\*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 A - 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)
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 AUTHORIT		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
<b>Subtotal</b>			<b>5,785,796,035</b>	<b>3,145,142,143</b>
Nonemployer:				
999	STATE OF ALASKA		661,886,965	359,799,857
<b>Total</b>		<b>343.43%</b>	<b>6,447,683,000</b>	<b>3,504,942,000</b>

All amounts are determined without rounding. Rounded amounts are displayed.  
 Amounts for Employer #101 include amounts for Employer #245.  
 \*Same as FY14 for certain employers who have zero present value of future contributions. All other emplo

State of Alaska Public Employees' Retirement System  
 Schedule B - Employers' Allocation of Net Pension Liability as of 6/30/2016

Employer Number	Employer Name	FY2016 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
101	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)	2,473,830,000.00	52.49424%	7,253,279,346	4,319,062,115	2,934,217,230	327,627,249	(35,887,202)		
102	SOUTHWEST REGION SD	5,060,000.00	0.10737%	14,835,940	8,834,259	6,001,681	734,840	(731,004)		
103	ANNETTE ISLAND SD	1,826,000.00	0.03875%	5,353,839	3,188,015	2,165,824	292,660	(482,444)		
104	BERING STRAIT SD	16,242,000.00	0.34465%	47,621,608	28,356,923	19,264,685	2,243,305	(1,229,641)		
105	CHATHAM SD	1,144,000.00	0.02428%	3,354,213	1,997,311	1,356,902	191,566	(371,091)		
106	ALASKA MUNICIPAL LEAGUE	459,000.00	0.00974%	1,345,790	801,369	544,421	58,319	(8,736)		
107	CITY OF VALDEZ	14,388,000.00	0.30531%	42,185,673	25,120,023	17,065,650	3,004,263	(190,226)		
108	JUNEAU BOROUGH SD	23,116,000.00	0.49052%	67,776,203	40,358,246	27,417,957	3,169,432	(947,518)		
109	MATANUSKA-SUSITNA BOROUGH	39,784,000.00	0.84421%	116,646,845	69,458,923	47,187,922	9,536,054	(525,990)		
110	MATANUSKA-SUSITNA BOROUGH SD	59,546,000.00	1.26356%	174,589,108	103,961,417	70,627,690	8,163,616	(1,756,507)		
111	ANCHORAGE SD	184,633,000.00	3.91788%	541,344,686	322,350,928	218,993,759	25,527,587	(11,020,586)		
112	COPPER RIVER SD	2,025,000.00	0.04297%	5,937,308	3,535,449	2,401,859	279,077	(258,742)		
113	UNIVERSITY OF ALASKA	200,135,000.00	4.24683%	586,796,612	349,415,884	237,380,728	27,422,449	(2,646,012)		
115	CITY OF KENAI	14,561,000.00	0.30898%	42,692,910	25,422,064	17,270,846	2,901,984	(192,513)		
116	FAIRBANKS NORTH STAR BOROUGH	47,646,000.00	1.01104%	139,698,260	83,185,196	56,513,064	8,429,269	(629,934)		
117	FAIRBANKS NORTH STAR BOROUGH SD	69,105,000.00	1.46640%	202,616,133	120,650,484	81,965,649	9,566,319	(4,722,582)		
118	DENALI BOROUGH SD	2,208,000.00	0.04685%	6,473,865	3,854,949	2,618,915	679,871	(29,192)		
120	CITY AND BOROUGH OF SITKA	21,048,000.00	0.44663%	61,712,819	36,747,723	24,965,096	4,539,755	(278,278)		
121	CHUGACH SD	1,132,000.00	0.02402%	3,319,028	1,976,360	1,342,669	170,478	(151,760)		
122	KETCHIKAN GATEWAY BOROUGH	10,815,000.00	0.22949%	31,709,623	18,881,919	12,827,704	2,337,182	(142,987)		
123	CITY OF SOLDOTNA	7,799,000.00	0.16549%	22,866,699	13,616,281	9,250,417	1,867,333	(103,112)		
124	IDITAROD AREA SD	1,933,000.00	0.04102%	5,667,564	3,374,827	2,292,737	290,442	(361,303)		
125	KUSPUK SD	2,779,000.00	0.05897%	8,148,039	4,851,859	3,296,180	372,271	(174,889)		
126	CITY AND BOROUGH OF JUNEAU	67,315,000.00	1.42841%	197,367,846	117,525,322	79,842,525	12,908,956	(889,981)		
128	CITY OF KODIAK	13,129,000.00	0.27860%	38,494,280	22,921,933	15,572,347	2,405,077	(173,580)		
129	CITY OF FAIRBANKS	17,354,000.00	0.36825%	50,881,997	30,298,365	20,583,632	3,354,444	(229,440)		
131	CITY OF WASILLA	13,001,000.00	0.27588%	38,118,983	22,698,458	15,420,525	2,487,485	(171,888)		
132	CITY OF SKAGWAY	-	0.00000%	-	-	-	-	-		
133	SITKA BOROUGH SD	5,849,000.00	0.12411%	17,149,291	10,211,775	6,937,517	877,381	(77,330)		
134	CITY OF PALMER	7,891,000.00	0.16745%	23,136,443	13,776,904	9,359,539	1,346,907	(104,328)		
135	CITY AND BOROUGH OF WRANGELL	6,038,000.00	0.12813%	17,703,440	10,541,750	7,161,690	764,116	(94,600)		
136	CITY OF BETHEL	11,078,000.00	0.23507%	32,480,740	19,341,091	13,139,649	1,915,340	(146,464)		
137	VALDEZ CITY SD	4,511,000.00	0.09572%	13,226,270	7,875,759	5,350,511	839,965	(59,641)		
138	HOONAH CITY SD	1,438,000.00	0.03051%	4,216,222	2,510,606	1,705,616	210,375	(260,418)		
139	CITY OF NOME	5,979,000.00	0.12687%	17,530,452	10,438,742	7,091,710	1,200,445	(79,049)		
140	CITY OF KOTZEBUE	8,421,000.00	0.17869%	24,690,405	14,702,232	9,988,174	2,030,013	(111,335)		
141	GALENA CITY SD	7,079,000.00	0.15022%	20,755,656	12,359,233	8,396,423	1,058,957	(1,183,973)		
143	CITY OF PETERSBURG	9,085,000.00	0.19278%	26,637,256	15,861,510	10,775,746	1,597,314	(120,114)		
144	BRISTOL BAY BOROUGH	4,984,000.00	0.10576%	14,613,108	8,701,570	5,911,537	986,313	(65,894)		
145	NORTH SLOPE BOROUGH	133,462,000.00	2.83204%	391,311,112	233,011,431	158,299,681	33,780,385	(1,764,519)		
146	WRANGELL PUBLIC SD	1,605,000.00	0.03406%	4,705,866	2,802,171	1,903,695	237,469	(382,881)		
148	CITY OF CORDOVA	6,257,000.00	0.13277%	18,345,549	10,924,102	7,421,447	1,307,527	(82,725)		
149	NOME CITY SD	3,324,000.00	0.07053%	9,745,981	5,803,375	3,942,606	447,450	(192,399)		
151	CITY OF KING COVE	1,843,000.00	0.03911%	5,403,683	3,217,695	2,185,988	261,192	(289,935)		
152	ALASKA HOUSING FINANCE CORPORATION	40,169,000.00	0.85238%	117,775,667	70,131,095	47,644,572	6,590,073	(531,080)		
153	LOWER YUKON SD	13,591,000.00	0.28840%	39,848,866	23,728,540	16,120,326	1,877,867	(587,875)		
154	NORTHWEST ARCTIC BOROUGH SD	14,780,000.00	0.31363%	43,335,018	25,804,416	17,530,603	2,646,626	(195,408)		
155	SOUTHEAST ISLAND SD	1,557,000.00	0.03304%	4,565,130	2,718,368	1,846,762	260,092	(580,176)		
156	PRIBILOF SD	724,000.00	0.01536%	2,122,771	1,264,032	858,739	93,455	(23,168)		
157	LOWER KUSKOKWIM SD	35,647,000.00	0.75642%	104,517,145	62,236,131	42,281,014	4,800,898	(477,641)		

State of Alaska Public Employees' Retirement System  
 Schedule B - Employers' Allocation of Net Pension Liability as of 6/30/2016

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)		3,779,123,117	2,221,577,942
102	SOUTHWEST REGION SD		7,729,861	4,544,041
103	ANNETTE ISLAND SD		2,789,472	1,639,806
104	BERING STRAIT SD		24,811,938	14,585,832
105	CHATHAM SD		1,747,621	1,027,348
106	ALASKA MUNICIPAL LEAGUE		701,187	412,197
107	CITY OF VALDEZ		21,979,693	12,920,881
108	JUNEAU BOROUGH SD		35,312,940	20,758,902
109	MATANUSKA-SUSITNA BOROUGH		60,775,653	35,727,296
110	MATANUSKA-SUSITNA BOROUGH SD		90,964,886	53,474,200
111	ANCHORAGE SD		282,052,865	165,806,300
112	COPPER RIVER SD		3,093,472	1,818,514
113	UNIVERSITY OF ALASKA		305,734,349	179,727,589
115	CITY OF KENAI		22,243,975	13,076,241
116	FAIRBANKS NORTH STAR BOROUGH		72,785,963	42,787,622
117	FAIRBANKS NORTH STAR BOROUGH SD		105,567,603	62,058,486
118	DENALI BOROUGH SD		3,373,030	1,982,854
120	CITY AND BOROUGH OF SITKA		32,153,779	18,901,773
121	CHUGACH SD		1,729,289	1,016,572
122	KETCHIKAN GATEWAY BOROUGH		16,521,433	9,712,214
123	CITY OF SOLDOTNA		11,914,069	7,003,750
124	IDITAROD AREA SD		2,952,929	1,735,895
125	KUSPUK SD		4,245,313	2,495,630
126	CITY AND BOROUGH OF JUNEAU		102,833,126	60,451,009
128	CITY OF KODIAK		20,056,393	11,790,259
129	CITY OF FAIRBANKS		26,510,675	15,584,443
131	CITY OF WASILLA		19,860,855	11,675,311
132	CITY OF SKAGWAY		-	-
133	SITKA BOROUGH SD		8,935,170	5,252,588
134	CITY OF PALMER		12,054,612	7,086,369
135	CITY AND BOROUGH OF WRANGELL		9,223,894	5,422,316
136	CITY OF BETHEL		16,923,202	9,948,396
137	VALDEZ CITY SD		6,891,187	4,051,021
138	HOONAH CITY SD		2,196,747	1,291,370
139	CITY OF NOME		9,133,763	5,369,332
140	CITY OF KOTZEBUE		12,864,261	7,562,326
141	GALENA CITY SD		10,814,168	6,357,167
143	CITY OF PETERSBURG		13,878,615	8,158,619
144	BRISTOL BAY BOROUGH		7,613,761	4,475,790
145	NORTH SLOPE BOROUGH		203,881,968	119,853,117
146	WRANGELL PUBLIC SD		2,451,863	1,441,341
148	CITY OF CORDOVA		9,558,447	5,618,985
149	NOME CITY SD		5,077,877	2,985,058
151	CITY OF KING COVE		2,815,442	1,655,073
152	ALASKA HOUSING FINANCE CORPORATION		61,363,795	36,073,038
153	LOWER YUKON SD		20,762,163	12,205,150
154	NORTHWEST ARCTIC BOROUGH SD		22,578,528	13,272,910
155	SOUTHEAST ISLAND SD		2,378,536	1,398,235
156	PRIBILOF SD		1,106,012	650,175
157	LOWER KUSKOKWIM SD		54,455,804	32,012,139

State of Alaska Public Employees' Retirement System  
 Schedule B - Employers' Allocation of Net Pension Liability as of 6/30/2016

Employer Number	Employer Name	FY2016 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	13,050,000.00	0.27692%	38,262,652	22,784,007	15,478,644	1,816,687	(402,857)		
159	YUKON FLATS SD	2,254,000.00	0.04783%	6,608,737	3,935,261	2,673,476	358,555	(714,339)		
160	YUKON / KOYUKUK SD	4,309,000.00	0.09144%	12,634,005	7,523,087	5,110,918	638,657	(757,574)		
161	NORTH SLOPE BOROUGH SD	22,917,000.00	0.48629%	67,192,735	40,010,812	27,181,923	4,393,017	(302,989)		
162	ALEUTIAN REGION SD	172,000.00	0.00365%	504,305	300,295	204,010	21,013	(35,753)		
163	CORDOVA COMMUNITY MEDICAL CENTER	5,824,000.00	0.12358%	17,075,991	10,168,127	6,907,864	1,151,559	(77,000)		
164	LAKE AND PENINSULA BOROUGH SD	3,623,000.00	0.07688%	10,622,650	6,325,399	4,297,251	568,970	(1,100,987)		
165	SITKA COMMUNITY HOSPITAL	20,459,000.00	0.43414%	59,985,869	35,719,387	24,266,482	5,099,398	(270,491)		
166	TANANA SD	293,000.00	0.00622%	859,077	511,549	347,528	43,565	(31,811)		
167	SOUTHEAST REGIONAL RESOURCE CENTER	2,544,000.00	0.05398%	7,459,018	4,441,572	3,017,446	336,012	(165,470)		
168	HYDABURG CITY SD	566,000.00	0.01201%	1,659,514	988,180	671,334	86,303	(7,483)		
169	CITY OF TANANA	116,000.00	0.00246%	340,112	202,525	137,588	14,629	(47,952)		
170	NORTH PACIFIC FISHERY MGMT COUNCIL	2,649,000.00	0.05621%	7,766,878	4,624,892	3,141,987	593,517	(35,023)		
171	CITY OF BARROW	2,463,000.00	0.05226%	7,221,526	4,300,154	2,921,372	341,723	(359,702)		
172	CITY OF SAINT PAUL	2,475,000.00	0.05252%	7,256,710	4,321,105	2,935,605	342,412	(277,902)		
173	MUNICIPALITY OF ANCHORAGE	365,901,000.00	7.76436%	1,072,823,179	638,826,899	433,996,281	83,201,915	(4,837,626)		
174	KODIAK ISLAND BOROUGH	6,268,000.00	0.13301%	18,377,801	10,943,307	7,434,494	1,224,795	(82,870)		
175	NOME JOINT UTILITY SYSTEM	1,538,000.00	0.03264%	4,509,422	2,685,196	1,824,226	192,930	(52,887)		
176	CITY OF SAND POINT	2,116,000.00	0.04490%	6,204,120	3,694,326	2,509,794	334,047	(27,976)		
177	KETCHIKAN GATEWAY BOROUGH SD	11,270,000.00	0.23915%	33,043,685	19,676,304	13,367,381	1,640,356	(1,333,388)		
178	CITY OF DILLINGHAM	4,897,000.00	0.10391%	14,358,023	8,549,677	5,808,346	720,009	(64,744)		
179	CITY OF UNALASKA	20,735,000.00	0.43999%	60,795,102	36,201,256	24,593,846	5,101,213	(274,140)		
180	KENAI PENINSULA BOROUGH	39,760,000.00	0.84370%	116,576,477	69,417,021	47,159,456	9,458,464	(525,672)		
181	CITY OF KETCHIKAN	17,051,000.00	0.36182%	49,993,599	29,769,357	20,224,243	3,490,632	(225,434)		
182	CITY OF SEWARD	9,745,000.00	0.20679%	28,572,379	17,013,805	11,558,574	1,721,765	(128,840)		
183	CITY OF FORT YUKON	520,000.00	0.01103%	1,524,642	907,868	616,774	69,871	(6,875)		
184	BRISTOL BAY BOROUGH SD	914,000.00	0.01939%	2,679,852	1,595,753	1,084,098	128,473	(119,140)		
185	CORDOVA CITY SD	1,757,000.00	0.03728%	5,151,531	3,067,548	2,083,983	249,636	(85,597)		
186	CITY OF CRAIG	3,034,000.00	0.06438%	8,895,700	5,297,063	3,598,637	460,719	(40,113)		
187	PETERSBURG MEDICAL CENTER	10,954,000.00	0.23244%	32,117,171	19,124,599	12,992,572	2,479,615	(144,824)		
189	HAINES BOROUGH	4,229,000.00	0.08974%	12,399,445	7,383,415	5,016,030	609,691	(585,640)		
190	KENAI PENINSULA BOROUGH SD	37,435,000.00	0.79436%	109,759,568	65,357,802	44,401,767	5,286,595	(3,486,374)		
191	CITY OF NORTH POLE	4,802,000.00	0.10190%	14,079,483	8,383,816	5,695,667	673,935	(63,488)		
192	CITY OF GALENA	1,738,000.00	0.03688%	5,095,823	3,034,376	2,061,447	212,328	(54,898)		
193	CITY OF NENANA	-	0.01407%	1,943,677	1,157,388	786,289	80,987	(19,117)		
195	YUPIIT SD	3,264,000.00	0.06926%	9,570,061	5,698,621	3,871,440	434,115	(182,261)		
196	NENANA CITY SD	2,770,000.00	0.05878%	8,121,651	4,836,146	3,285,505	384,087	(65,821)		
198	CITY OF SAXMAN	448,000.00	0.00951%	1,313,538	782,164	531,374	117,255	(5,923)		
199	CITY OF HOONAH	2,328,000.00	0.04940%	6,825,705	4,064,457	2,761,248	501,008	(30,779)		
200	CITY OF PELICAN	235,000.00	0.00499%	689,021	410,287	278,734	32,442	(44,008)		
202	CITY OF WHITTIER	1,971,000.00	0.04182%	5,778,980	3,441,171	2,337,809	262,950	(87,952)		
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	4,019,000.00	0.08528%	11,783,724	7,016,776	4,766,948	561,718	(229,214)		
204	CRAIG CITY SD	1,797,000.00	0.03813%	5,268,811	3,137,384	2,131,427	255,182	(175,881)		
205	DILLINGHAM CITY SD	2,449,000.00	0.05197%	7,180,478	4,275,711	2,904,766	354,354	(529,186)		
206	CITY OF THORNE BAY	850,000.00	0.01804%	2,492,203	1,484,016	1,008,188	186,028	(11,238)		
208	CITY OF AKUTAN	1,251,000.00	0.02655%	3,667,937	2,184,122	1,483,815	185,131	(352,262)		
209	UNALASKA CITY SD	1,992,000.00	0.04227%	5,840,552	3,477,835	2,362,717	276,945	(224,519)		
211	KASHUNAMIUT SD	3,244,000.00	0.06884%	9,511,421	5,663,703	3,847,718	504,120	(42,889)		
215	CITY OF HOMER	11,985,000.00	0.25432%	35,140,067	20,924,623	14,215,445	2,160,746	(158,455)		
218	SPECIAL EDUCATION SERVICE AGENCY	588,000.00	0.01248%	1,724,018	1,026,590	697,429	188,029	(7,774)		

State of Alaska Public Employees' Retirement System  
 Schedule B - Employers' Allocation of Net Pension Liability as of 6/30/2016

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		19,935,710	11,719,315
159	YUKON FLATS SD		3,443,302	2,024,164
160	YUKON / KOYUKUK SD		6,582,603	3,869,619
161	NORTH SLOPE BOROUGH SD		35,008,939	20,580,194
162	ALEUTIAN REGION SD		262,754	154,461
163	CORDOVA COMMUNITY MEDICAL CENTER		8,896,979	5,230,137
164	LAKE AND PENINSULA BOROUGH SD		5,534,642	3,253,569
165	SITKA COMMUNITY HOSPITAL		31,253,999	18,372,832
166	TANANA SD		447,599	263,123
167	SOUTHEAST REGIONAL RESOURCE CENTER		3,886,318	2,284,593
168	HYDABURG CITY SD		864,645	508,286
169	CITY OF TANANA		177,206	104,172
170	NORTH PACIFIC FISHERY MGMT COUNCIL		4,046,720	2,378,886
171	CITY OF BARROW		3,762,579	2,211,852
172	CITY OF SAINT PAUL		3,780,910	2,222,629
173	MUNICIPALITY OF ANCHORAGE		558,965,219	328,590,724
174	KODIAK ISLAND BOROUGH		9,575,251	5,628,863
175	NOME JOINT UTILITY SYSTEM		2,349,511	1,381,173
176	CITY OF SAND POINT		3,232,487	1,900,235
177	KETCHIKAN GATEWAY BOROUGH SD		17,216,509	10,120,818
178	CITY OF DILLINGHAM		7,480,856	4,397,662
179	CITY OF UNALASKA		31,675,628	18,620,689
180	KENAI PENINSULA BOROUGH		60,738,990	35,705,743
181	CITY OF KETCHIKAN		26,047,800	15,312,340
182	CITY OF SEWARD		14,886,858	8,751,320
183	CITY OF FORT YUKON		794,373	466,977
184	BRISTOL BAY BOROUGH SD		1,396,263	820,801
185	CORDOVA CITY SD		2,684,065	1,577,842
186	CITY OF CRAIG		4,634,862	2,724,628
187	PETERSBURG MEDICAL CENTER		16,733,775	9,837,040
189	HAINES BOROUGH		6,460,392	3,797,776
190	KENAI PENINSULA BOROUGH SD		57,187,225	33,617,819
191	CITY OF NORTH POLE		7,335,730	4,312,349
192	CITY OF GALENA		2,655,039	1,560,779
193	CITY OF NENANA		1,012,700	595,321
195	YUPIIT SD		4,986,219	2,931,176
196	NENANA CITY SD		4,231,564	2,487,548
198	CITY OF SAXMAN		684,383	402,318
199	CITY OF HOONAH		3,556,347	2,090,618
200	CITY OF PELICAN		358,996	211,037
202	CITY OF WHITTIER		3,010,980	1,770,021
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY		6,139,588	3,609,190
204	CRAIG CITY SD		2,745,170	1,613,763
205	DILLINGHAM CITY SD		3,741,192	2,199,280
206	CITY OF THORNE BAY		1,298,495	763,327
208	CITY OF AKUTAN		1,911,078	1,123,438
209	UNALASKA CITY SD		3,043,060	1,788,879
211	KASHUNAMIUT SD		4,955,666	2,913,215
215	CITY OF HOMER		18,308,772	10,762,911
218	SPECIAL EDUCATION SERVICE AGENCY		898,253	528,043

State of Alaska Public Employees' Retirement System  
 Schedule B - Employers' Allocation of Net Pension Liability as of 6/30/2016

Employer Number	Employer Name	FY2016 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	58,278,000.00	1.23665%	170,871,327	101,747,615	69,123,712	15,377,194	(770,501)		
220	NORTHWEST ARCTIC BOROUGH	4,680,000.00	0.09931%	13,721,779	8,170,816	5,550,962	812,214	(61,875)		
221	SAINT MARY'S SD	1,427,000.00	0.03028%	4,183,970	2,491,401	1,692,569	267,872	(18,867)		
222	CITY OF SELAWIK	-	0.00028%	39,059	23,258	15,801	1,627	(739)		
223	BRISTOL BAY RHA	3,179,000.00	0.06746%	9,320,841	5,550,219	3,770,621	490,955	(42,030)		
224	COPPER RIVER BASIN RHA	1,246,000.00	0.02644%	3,653,277	2,175,393	1,477,884	224,623	(16,474)		
225	SKAGWAY CITY SD	577,000.00	0.01224%	1,691,766	1,007,385	684,381	178,986	(12,618)		
227	CITY OF KLAWOCK	1,657,000.00	0.03516%	4,858,331	2,892,958	1,965,373	235,723	(46,177)		
228	PETERSBURG CITY SD	2,234,000.00	0.04741%	6,550,097	3,900,343	2,649,754	306,865	(29,536)		
230	ALEUTIANS EAST BOROUGH	1,720,000.00	0.03650%	5,043,047	3,002,950	2,040,097	308,352	(25,320)		
231	CITY OF KIVALINA	-	0.00097%	134,482	80,079	54,403	6,064	(965)		
232	BERING STRAITS CRSA	-	0.00000%	-	-	-	-	-		
235	CITY OF HUSLIA	275,000.00	0.00584%	806,301	480,123	326,178	38,437	(28,984)		
237	CITY OF KALTAG	77,000.00	0.00163%	225,764	134,434	91,330	11,665	(15,659)		
240	HAINES BOROUGH SD	1,606,000.00	0.03408%	4,708,798	2,803,917	1,904,881	233,085	(200,750)		
241	CITY OF NOORVIK	-	0.00702%	969,653	577,393	392,260	40,403	(13,479)		
242	CITY OF ELIM	22,000.00	0.00047%	64,504	38,410	26,094	5,129	(35,490)		
243	CITY OF ATKA	390,000.00	0.00828%	1,143,482	680,901	462,580	107,083	(5,156)		
244	ALEUTIANS EAST BOROUGH SD	1,455,000.00	0.03087%	4,266,066	2,540,286	1,725,780	222,646	(537,080)		
246	DELTA/GREELY SD	3,540,000.00	0.07512%	10,379,294	6,180,489	4,198,805	499,480	(435,248)		
247	LAKE AND PENINSULA BOROUGH	518,000.00	0.01099%	1,518,778	904,377	614,401	96,128	(10,792)		
248	CITY AND BOROUGH OF YAKUTAT	1,501,000.00	0.03185%	4,400,938	2,620,597	1,780,341	239,833	(19,845)		
249	CITY OF UNALAKLEET	802,000.00	0.01702%	2,351,467	1,400,213	951,255	116,141	(211,399)		
251	KLAWOCK CITY SD	1,199,000.00	0.02544%	3,515,473	2,093,335	1,422,138	167,387	(23,077)		
254	CITY OF MEKORYUK	-	0.00106%	146,628	87,311	59,316	6,110	(1,276)		
255	ALASKA GATEWAY SD	2,813,000.00	0.05969%	8,247,727	4,911,219	3,336,508	443,836	(669,054)		
256	CITY OF SAINT GEORGE	-	0.00733%	1,013,101	603,265	409,837	42,213	(12,271)		
257	PELICAN CITY SD	164,000.00	0.00348%	480,849	286,328	194,521	44,255	(4,258)		
258	DENALI BOROUGH	878,000.00	0.01863%	2,574,299	1,532,901	1,041,398	238,145	(11,608)		
259	CITY OF ALLAKAKET	-	0.00069%	95,572	56,910	38,663	4,399	(691)		
260	CITY OF KACHEMAK	48,000.00	0.00102%	140,736	83,803	56,933	8,446	(635)		
262	COOK INLET HOUSING AUTHORITY	14,153,000.00	0.30032%	41,496,652	24,709,736	16,786,916	2,720,684	(187,119)		
263	INTERIOR RHA	2,445,000.00	0.05188%	7,168,750	4,268,728	2,900,022	324,193	(137,810)		
264	YAKUTAT SD	477,000.00	0.01012%	1,398,566	832,795	565,771	62,290	(45,255)		
265	KAKE CITY SD	960,000.00	0.02037%	2,814,724	1,676,065	1,138,659	142,131	(216,000)		
266	CITY OF QUINHAGAK	-	0.00000%	-	-	-	-	(1,535)		
267	ALEUTIAN HOUSING AUTHORITY	2,309,000.00	0.04900%	6,769,997	4,031,285	2,738,712	340,161	(30,528)		
270	BERING STRAITS RHA	3,113,000.00	0.06606%	9,127,328	5,434,990	3,692,339	919,805	(44,542)		
271	CITY OF EGEGIK	203,000.00	0.00431%	595,197	354,418	240,779	42,858	(2,684)		
275	ILISAGVIK COLLEGE	10,118,000.00	0.21470%	29,666,016	17,665,026	12,000,990	2,484,072	(133,771)		
276	NORTH PACIFIC RIM HA	2,722,000.00	0.05776%	7,980,915	4,752,342	3,228,572	434,522	(35,988)		
278	SAXMAN SEAPORT	94,000.00	0.00199%	275,608	164,115	111,494	13,556	(1,961)		
279	TLINGIT-HAIDA RHA	5,804,000.00	0.12316%	17,017,351	10,133,209	6,884,142	1,091,262	(76,735)		
280	CITY OF TOKSOOK BAY	48,000.00	0.00102%	140,736	83,803	56,933	15,325	(970)		
281	BARANOF ISLAND HA	1,106,000.00	0.02347%	3,242,796	1,930,966	1,311,830	156,755	(237,301)		
282	CITY OF DELTA JUNCTION	677,000.00	0.01437%	1,984,967	1,181,975	802,992	194,574	(8,951)		
283	CITY OF ANDERSON	60,000.00	0.00127%	175,920	104,754	71,166	7,330	(17,590)		
284	INTER-ISLAND FERRY AUTHORITY	2,371,000.00	0.05031%	6,951,781	4,139,531	2,812,250	358,894	(31,347)		
285	CITY OF HOOPER BAY	-	0.00176%	242,872	144,621	98,250	11,139	(1,743)		
286	CITY OF SELDOVIA	183,000.00	0.00388%	536,557	319,500	217,057	31,222	(2,419)		



State of Alaska Public Employees' Retirement System  
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219	BARTLETT REGIONAL HOSPITAL		89,027,838	52,335,496
220	NORTHWEST ARCTIC BOROUGH		7,149,358	4,202,789
221	SAINT MARY'S SD		2,179,943	1,281,491
222	CITY OF SELAWIK		20,351	11,963
223	BRISTOL BAY RHA		4,856,369	2,854,843
224	COPPER RIVER BASIN RHA		1,903,440	1,118,948
225	SKAGWAY CITY SD		881,449	518,164
227	CITY OF KLAWOCK		2,531,300	1,488,039
228	PETERSBURG CITY SD		3,412,749	2,006,203
230	ALEUTIANS EAST BOROUGH		2,627,542	1,544,615
231	CITY OF KIVALINA		70,068	41,190
232	BERING STRAITS CRSA		-	-
235	CITY OF HUSLIA		420,101	246,959
237	CITY OF KALTAG		117,628	69,148
240	HAINES BOROUGH SD		2,453,391	1,442,239
241	CITY OF NOORVIK		505,211	296,991
242	CITY OF ELIM		33,608	19,757
243	CITY OF ATKA		595,780	350,232
244	ALEUTIANS EAST BOROUGH SD		2,222,717	1,306,636
246	DELTA/GREELY SD		5,407,848	3,179,032
247	LAKE AND PENINSULA BOROUGH		791,318	465,180
248	CITY AND BOROUGH OF YAKUTAT		2,292,989	1,347,946
249	CITY OF UNALAKLEET		1,225,168	720,221
251	KLAWOCK CITY SD		1,831,641	1,076,740
254	CITY OF MEKORYUK		76,396	44,910
255	ALASKA GATEWAY SD		4,297,253	2,526,163
256	CITY OF SAINT GEORGE		527,849	310,299
257	PELICAN CITY SD		250,533	147,277
258	DENALI BOROUGH		1,341,268	788,472
259	CITY OF ALLAKAKET		49,795	29,272
260	CITY OF KACHEMAK		73,327	43,106
262	COOK INLET HOUSING AUTHORITY		21,620,697	12,709,844
263	INTERIOR RHA		3,735,081	2,195,688
264	YAKUTAT SD		728,685	428,361
265	KAKE CITY SD		1,466,535	862,111
266	CITY OF QUINHAGAK		-	-
267	ALEUTIAN HOUSING AUTHORITY		3,527,322	2,073,555
270	BERING STRAITS RHA		4,755,545	2,795,573
271	CITY OF EGEGIK		310,111	182,300
275	ILISAGVIK COLLEGE		15,456,667	9,086,285
276	NORTH PACIFIC RIM HA		4,158,238	2,444,442
278	SAXMAN SEAPORT		143,598	84,415
279	TLINGIT-HAIDA RHA		8,866,426	5,212,176
280	CITY OF TOKSOOK BAY		73,327	43,106
281	BARANOF ISLAND HA		1,689,570	993,223
282	CITY OF DELTA JUNCTION		1,034,213	607,968
283	CITY OF ANDERSON		91,658	53,882
284	INTER-ISLAND FERRY AUTHORITY		3,622,036	2,129,233
285	CITY OF HOOPER BAY		126,542	74,388
286	CITY OF SELDOVIA		279,558	164,340

State of Alaska Public Employees' Retirement System  
 Schedule B - Employers' Allocation of Net Pension Liability as of 6/30/2016

Employer Number	Employer Name	FY2016 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
287	CITY OF KOYUK	-	0.00062%	85,028	50,631	34,397	3,834	(610)		
288	NORTHWEST INUPIAT HOUSING AUTHORITY	1,883,000.00	0.03996%	5,520,963	3,287,531	2,233,432	329,714	(26,992)		
290	CITY OF UPPER KALSKAG	57,000.00	0.00121%	167,124	99,516	67,608	6,964	(13,051)		
291	CITY OF SHAKTOOLIK	67,000.00	0.00142%	196,444	116,975	79,469	9,728	(1,155)		
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	2,671,000.00	0.05668%	7,831,383	4,663,301	3,168,081	459,588	(35,314)		
294	CITY OF MOUNTAIN VILLAGE	-	0.00000%	-	-	-	-	-		
296	MUNICIPALITY OF SKAGWAY	7,232,000.00	0.15346%	21,204,253	12,626,356	8,577,897	1,609,469	(95,615)		
297	CITY OF NULATO	281,000.00	0.00596%	823,893	490,598	333,295	41,804	(16,591)		
298	CITY OF ANIAK	164,000.00	0.00348%	480,849	286,328	194,521	41,969	(3,545)		
299	ALASKA GASLINE DEVELOPMENT CORPORATION	6,207,000.00	0.13171%	18,198,949	10,836,807	7,362,141	2,057,350	(82,064)		
<b>Subtotal</b>		<b>4,460,585,000.00</b>	<b>94.68664%</b>	<b>13,083,122,937</b>	<b>7,790,520,389</b>	<b>5,292,602,549</b>	<b>699,926,037</b>	<b>(95,364,271)</b>		
Nonemployer:										
999	STATE OF ALASKA	250,396,000.00	5.31336%	734,162,063	437,166,611	296,995,451	30,590,340	(121,732,685)		
<b>Total</b>		<b>4,710,981,000.00</b>	<b>100.00000%</b>	<b>13,817,285,000</b>	<b>8,227,687,000</b>	<b>5,589,598,000</b>	<b>730,516,377</b>	<b>(217,096,956)</b>	<b>59.55%</b>	<b>1,322,925,000</b>

All amounts are determined without rounding. Rounded amounts are displayed.  
 Amounts for Employer #101 include amounts for Employer #245.

\*Same as FY15 for certain employers who have zero present value of future contributions. All other employers are allocated the remaining 99.96620% based on present value of future contributions.

State of Alaska Public Employees' Retirement System  
 Schedule B - Employers' Allocation of Net Pension Liability as of 6/30/2016

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)
287	CITY OF KOYUK		44,302	26,043
288	NORTHWEST INUPIAT HOUSING AUTHORITY		2,876,547	1,690,994
290	CITY OF UPPER KALSKAG		87,076	51,188
291	CITY OF SHAKTOOLIK		102,352	60,168
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY		4,080,328	2,398,643
294	CITY OF MOUNTAIN VILLAGE		-	-
296	MUNICIPALITY OF SKAGWAY		11,047,897	6,494,566
297	CITY OF NULATO		429,267	252,347
298	CITY OF ANIAK		250,533	147,277
299	ALASKA GASLINE DEVELOPMENT CORPORATION		9,482,065	5,574,083
<b>Subtotal</b>			<b>6,816,603,907</b>	<b>4,007,177,436</b>
Nonemployer:				
999	STATE OF ALASKA		382,515,093	224,863,564
<b>Total</b>		<b>422.52%</b>	<b>7,199,119,000</b>	<b>4,232,041,000</b>

All amounts are determined without rounding. Rounded amounts are displayed.  
 Amounts for Employer #101 include amounts for Employer #245.  
 \*Same as FY15 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 6/30/2016

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)	2,934,217,230	52.49424%	269,784	13,533,266	-	288,419,434	25,404,765	327,627,249
102	SOUTHWEST REGION SD	6,001,681	0.10737%	552	27,681	-	589,936	116,671	734,840
103	ANNETTE ISLAND SD	2,165,824	0.03875%	199	9,989	-	212,890	69,581	292,660
104	BERING STRAIT SD	19,264,685	0.34465%	1,771	88,853	-	1,893,626	259,055	2,243,305
105	CHATHAM SD	1,356,902	0.02428%	125	6,258	-	133,377	51,806	191,566
106	ALASKA MUNICIPAL LEAGUE	544,421	0.00974%	50	2,511	-	53,514	2,244	58,319
107	CITY OF VALDEZ	17,065,650	0.30531%	1,569	78,711	-	1,677,471	1,246,512	3,004,263
108	JUNEAU BOROUGH SD	27,417,957	0.49052%	2,521	126,458	-	2,695,053	345,400	3,169,432
109	MATANUSKA-SUSITNA BOROUGH	47,187,922	0.84421%	4,339	217,641	-	4,638,346	4,675,729	9,536,054
110	MATANUSKA-SUSITNA BOROUGH SD	70,627,690	1.26356%	6,494	325,751	-	6,942,362	889,010	8,163,616
111	ANCHORAGE SD	218,993,759	3.91788%	20,135	1,010,048	-	21,526,033	2,971,371	25,527,587
112	COPPER RIVER SD	2,401,859	0.04297%	221	11,078	-	236,091	31,687	279,077
113	UNIVERSITY OF ALASKA	237,380,728	4.24683%	21,826	1,094,853	-	23,333,383	2,972,387	27,422,449
115	CITY OF KENAI	17,270,846	0.30898%	1,588	79,657	-	1,697,641	1,123,098	2,901,984
116	FAIRBANKS NORTH STAR BOROUGH	56,513,064	1.01104%	5,196	260,651	-	5,554,962	2,608,460	8,429,269
117	FAIRBANKS NORTH STAR BOROUGH SD	81,965,649	1.46640%	7,536	378,044	-	8,056,829	1,123,910	9,566,319
118	DENALI BOROUGH SD	2,618,915	0.04685%	241	12,079	-	257,427	410,124	679,871
120	CITY AND BOROUGH OF SITKA	24,965,096	0.44663%	2,295	115,145	-	2,453,949	1,968,366	4,539,755
121	CHUGACH SD	1,342,669	0.02402%	123	6,193	-	131,978	32,184	170,478
122	KETCHIKAN GATEWAY BOROUGH	12,827,704	0.22949%	1,179	59,164	-	1,260,902	1,015,937	2,337,182
123	CITY OF SOLDOTNA	9,250,417	0.16549%	851	42,665	-	909,272	914,546	1,867,333
124	IDITAROD AREA SD	2,292,737	0.04102%	211	10,575	-	225,365	54,292	290,442
125	KUSPUK SD	3,296,180	0.05897%	303	15,203	-	323,999	32,767	372,271
126	CITY AND BOROUGH OF JUNEAU	79,842,525	1.42841%	7,341	368,252	-	7,848,136	4,685,228	12,908,956
128	CITY OF KODIAK	15,572,347	0.27860%	1,432	71,823	-	1,530,687	801,135	2,405,077
129	CITY OF FAIRBANKS	20,583,632	0.36825%	1,893	94,936	-	2,023,272	1,234,344	3,354,444
131	CITY OF WASILLA	15,420,525	0.27588%	1,418	71,123	-	1,515,763	899,181	2,487,485
132	CITY OF SKAGWAY	-	0.00000%	-	-	-	-	-	-
133	SITKA BOROUGH SD	6,937,517	0.12411%	638	31,997	-	681,924	162,821	877,381
134	CITY OF PALMER	9,359,539	0.16745%	861	43,168	-	919,998	382,881	1,346,907
135	CITY AND BOROUGH OF WRANGELL	7,161,690	0.12813%	658	33,031	-	703,960	26,466	764,116
136	CITY OF BETHEL	13,139,649	0.23507%	1,208	60,603	-	1,291,564	561,965	1,915,340
137	VALDEZ CITY SD	5,350,511	0.09572%	492	24,678	-	525,929	288,866	839,965
138	HOONAH CITY SD	1,705,616	0.03051%	157	7,867	-	167,654	34,698	210,375
139	CITY OF NOME	7,091,710	0.12687%	652	32,709	-	697,081	470,003	1,200,445
140	CITY OF KOTZEBUE	9,988,174	0.17869%	918	46,068	-	981,789	1,001,238	2,030,013
141	GALENA CITY SD	8,396,423	0.15022%	772	38,726	-	825,328	194,131	1,058,957
143	CITY OF PETERSBURG	10,775,746	0.19278%	991	49,700	-	1,059,204	487,420	1,597,314
144	BRISTOL BAY BOROUGH	5,911,537	0.10576%	544	27,265	-	581,076	377,428	986,313
145	NORTH SLOPE BOROUGH	158,299,681	2.83204%	14,555	730,114	-	15,560,097	17,475,620	33,780,385
146	WRANGELL PUBLIC SD	1,903,695	0.03406%	175	8,780	-	187,124	41,390	237,469
148	CITY OF CORDOVA	7,421,447	0.13277%	682	34,229	-	729,492	543,123	1,307,527
149	NOME CITY SD	3,942,606	0.07053%	362	18,184	-	387,539	41,364	447,450
151	CITY OF KING COVE	2,185,988	0.03911%	201	10,082	-	214,872	36,036	261,192
152	ALASKA HOUSING FINANCE CORPORATION	47,644,572	0.85238%	4,381	219,747	-	4,683,232	1,682,712	6,590,073
153	LOWER YUKON SD	16,120,326	0.28840%	1,482	74,351	-	1,584,550	217,484	1,877,867
154	NORTHWEST ARCTIC BOROUGH SD	17,530,603	0.31363%	1,612	80,855	-	1,723,174	840,986	2,646,626
155	SOUTHEAST ISLAND SD	1,846,762	0.03304%	170	8,518	-	181,528	69,876	260,092
156	PRIBILOF SD	858,739	0.01536%	79	3,961	-	84,410	5,006	93,455
157	LOWER KUSKOKWIM SD	42,281,014	0.75642%	3,887	195,009	-	4,156,020	445,980	4,800,898

State of Alaska Public Employees' Retirement System  
 Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2016

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)	(32,706,839)	-	-	-	(3,180,363)	(35,887,202)	395,535,591
102	SOUTHWEST REGION SD	(66,899)	-	-	-	(664,105)	(731,004)	809,033
103	ANNETTE ISLAND SD	(24,142)	-	-	-	(458,303)	(482,444)	291,955
104	BERING STRAIT SD	(214,738)	-	-	-	(1,014,904)	(1,229,641)	2,596,900
105	CHATHAM SD	(15,125)	-	-	-	(355,966)	(371,091)	182,912
106	ALASKA MUNICIPAL LEAGUE	(6,069)	-	-	-	(2,667)	(8,736)	73,389
107	CITY OF VALDEZ	(190,226)	-	-	-	-	(190,226)	2,300,468
108	JUNEAU BOROUGH SD	(305,620)	-	-	-	(641,898)	(947,518)	3,695,970
109	MATANUSKA-SUSITNA BOROUGH	(525,990)	-	-	-	-	(525,990)	6,360,982
110	MATANUSKA-SUSITNA BOROUGH SD	(787,266)	-	-	-	(969,242)	(1,756,507)	9,520,687
111	ANCHORAGE SD	(2,441,058)	-	-	-	(8,579,529)	(11,020,586)	29,520,591
112	COPPER RIVER SD	(26,773)	-	-	-	(231,969)	(258,742)	323,773
113	UNIVERSITY OF ALASKA	(2,646,012)	-	-	-	-	(2,646,012)	31,999,174
115	CITY OF KENAI	(192,513)	-	-	-	-	(192,513)	2,328,128
116	FAIRBANKS NORTH STAR BOROUGH	(629,934)	-	-	-	-	(629,934)	7,618,021
117	FAIRBANKS NORTH STAR BOROUGH SD	(913,646)	-	-	-	(3,808,936)	(4,722,582)	11,049,056
118	DENALI BOROUGH SD	(29,192)	-	-	-	-	(29,192)	353,033
120	CITY AND BOROUGH OF SITKA	(278,278)	-	-	-	-	(278,278)	3,365,321
121	CHUGACH SD	(14,966)	-	-	-	(136,794)	(151,760)	180,993
122	KETCHIKAN GATEWAY BOROUGH	(142,987)	-	-	-	-	(142,987)	1,729,188
123	CITY OF SOLDOTNA	(103,112)	-	-	-	-	(103,112)	1,246,966
124	IDITAROD AREA SD	(25,556)	-	-	-	(335,746)	(361,303)	309,063
125	KUSPUK SD	(36,742)	-	-	-	(138,148)	(174,889)	444,329
126	CITY AND BOROUGH OF JUNEAU	(889,981)	-	-	-	-	(889,981)	10,762,857
128	CITY OF KODIAK	(173,580)	-	-	-	-	(173,580)	2,099,169
129	CITY OF FAIRBANKS	(229,440)	-	-	-	-	(229,440)	2,774,695
131	CITY OF WASILLA	(171,888)	-	-	-	-	(171,888)	2,078,703
132	CITY OF SKAGWAY	-	-	-	-	-	-	-
133	SITKA BOROUGH SD	(77,330)	-	-	-	-	(77,330)	935,185
134	CITY OF PALMER	(104,328)	-	-	-	-	(104,328)	1,261,676
135	CITY AND BOROUGH OF WRANGELL	(79,829)	-	-	-	(14,771)	(94,600)	965,403
136	CITY OF BETHEL	(146,464)	-	-	-	-	(146,464)	1,771,239
137	VALDEZ CITY SD	(59,641)	-	-	-	-	(59,641)	721,255
138	HOONAH CITY SD	(19,012)	-	-	-	(241,406)	(260,418)	229,919
139	CITY OF NOME	(79,049)	-	-	-	-	(79,049)	955,970
140	CITY OF KOTZEBUE	(111,335)	-	-	-	-	(111,335)	1,346,416
141	GALENA CITY SD	(93,592)	-	-	-	(1,090,380)	(1,183,973)	1,131,847
143	CITY OF PETERSBURG	(120,114)	-	-	-	-	(120,114)	1,452,582
144	BRISTOL BAY BOROUGH	(65,894)	-	-	-	-	(65,894)	796,882
145	NORTH SLOPE BOROUGH	(1,764,519)	-	-	-	-	(1,764,519)	21,338,965
146	WRANGELL PUBLIC SD	(21,220)	-	-	-	(361,661)	(382,881)	256,620
148	CITY OF CORDOVA	(82,725)	-	-	-	-	(82,725)	1,000,419
149	NOME CITY SD	(43,947)	-	-	-	(148,452)	(192,399)	531,468
151	CITY OF KING COVE	(24,367)	-	-	-	(265,568)	(289,935)	294,673
152	ALASKA HOUSING FINANCE CORPORATION	(531,080)	-	-	-	-	(531,080)	6,422,539
153	LOWER YUKON SD	(179,688)	-	-	-	(408,186)	(587,875)	2,173,037
154	NORTHWEST ARCTIC BOROUGH SD	(195,408)	-	-	-	-	(195,408)	2,363,144
155	SOUTHEAST ISLAND SD	(20,585)	-	-	-	(559,590)	(580,176)	248,946
156	PRIBILOF SD	(9,572)	-	-	-	(13,596)	(23,168)	115,759
157	LOWER KUSKOKWIM SD	(471,294)	-	-	-	(6,348)	(477,641)	5,699,526

State of Alaska Public Employees' Retirement System  
 Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2016

		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)	(4,214,657)	391,320,934
102	SOUTHWEST REGION SD	583,154	1,392,187
103	ANNETTE ISLAND SD	281,806	573,762
104	BERING STRAIT SD	1,693,394	4,290,294
105	CHATHAM SD	191,545	374,457
106	ALASKA MUNICIPAL LEAGUE	23,520	96,909
107	CITY OF VALDEZ	1,666,579	3,967,047
108	JUNEAU BOROUGH SD	2,831,416	6,527,386
109	MATANUSKA-SUSITNA BOROUGH	5,550,084	11,911,066
110	MATANUSKA-SUSITNA BOROUGH SD	8,038,798	17,559,485
111	ANCHORAGE SD	21,585,095	51,105,685
112	COPPER RIVER SD	117,154	440,927
113	UNIVERSITY OF ALASKA	3,043,978	35,043,151
115	CITY OF KENAI	1,739,120	4,067,248
116	FAIRBANKS NORTH STAR BOROUGH	5,427,826	13,045,846
117	FAIRBANKS NORTH STAR BOROUGH SD	7,841,910	18,890,966
118	DENALI BOROUGH SD	402,149	755,182
120	CITY AND BOROUGH OF SITKA	2,559,183	5,924,505
121	CHUGACH SD	204,087	385,080
122	KETCHIKAN GATEWAY BOROUGH	1,241,883	2,971,071
123	CITY OF SOLDOTNA	1,186,169	2,433,135
124	IDITAROD AREA SD	230,603	539,666
125	KUSPUK SD	209,593	653,921
126	CITY AND BOROUGH OF JUNEAU	7,855,728	18,618,585
128	CITY OF KODIAK	1,480,690	3,579,858
129	CITY OF FAIRBANKS	1,549,357	4,324,052
131	CITY OF WASILLA	1,545,776	3,624,479
132	CITY OF SKAGWAY	-	-
133	SITKA BOROUGH SD	823,021	1,758,206
134	CITY OF PALMER	886,819	2,148,495
135	CITY AND BOROUGH OF WRANGELL	269,807	1,235,210
136	CITY OF BETHEL	858,710	2,629,949
137	VALDEZ CITY SD	683,795	1,405,049
138	HOONAH CITY SD	139,765	369,683
139	CITY OF NOME	828,744	1,784,714
140	CITY OF KOTZEBUE	1,211,346	2,557,762
141	GALENA CITY SD	881,785	2,013,631
143	CITY OF PETERSBURG	1,004,031	2,456,613
144	BRISTOL BAY BOROUGH	724,094	1,520,975
145	NORTH SLOPE BOROUGH	20,320,738	41,659,703
146	WRANGELL PUBLIC SD	82,028	338,648
148	CITY OF CORDOVA	1,093,552	2,093,971
149	NOME CITY SD	293,641	825,109
151	CITY OF KING COVE	118,701	413,374
152	ALASKA HOUSING FINANCE CORPORATION	2,374,530	8,797,069
153	LOWER YUKON SD	1,830,678	4,003,715
154	NORTHWEST ARCTIC BOROUGH SD	2,153,381	4,516,525
155	SOUTHEAST ISLAND SD	195,332	444,277
156	PRIBILOF SD	40,684	156,443
157	LOWER KUSKOKWIM SD	4,532,245	10,231,771

State of Alaska Public Employees' Retirement System  
 Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2016

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
158	KODIAK ISLAND BOROUGH SD	15,478,644	0.27692%	1,423	71,391	-	1,521,476	222,397	1,816,687
159	YUKON FLATS SD	2,673,476	0.04783%	246	12,331	-	262,790	83,188	358,555
160	YUKON / KOYUKUK SD	5,110,918	0.09144%	470	23,573	-	502,379	112,235	638,657
161	NORTH SLOPE BOROUGH SD	27,181,923	0.48629%	2,499	125,369	-	2,671,852	1,593,297	4,393,017
162	ALEUTIAN REGION SD	204,010	0.00365%	19	941	-	20,053	-	21,013
163	CORDOVA COMMUNITY MEDICAL CENTER	6,907,864	0.12358%	635	31,861	-	679,010	440,053	1,151,559
164	LAKE AND PENINSULA BOROUGH SD	4,297,251	0.07688%	395	19,820	-	422,399	126,356	568,970
165	SITKA COMMUNITY HOSPITAL	24,266,482	0.43414%	2,231	111,922	-	2,385,278	2,599,966	5,099,398
166	TANANA SD	347,528	0.00622%	32	1,603	-	34,160	7,770	43,565
167	SOUTHEAST REGIONAL RESOURCE CENTER	3,017,446	0.05398%	277	13,917	-	296,600	25,217	336,012
168	HYDABURG CITY SD	671,334	0.01201%	62	3,096	-	65,989	17,156	86,303
169	CITY OF TANANA	137,588	0.00246%	13	635	-	13,524	457	14,629
170	NORTH PACIFIC FISHERY MGMT COUNCIL	3,141,987	0.05621%	289	14,492	-	308,842	269,894	593,517
171	CITY OF BARROW	2,921,372	0.05226%	269	13,474	-	287,157	40,823	341,723
172	CITY OF SAINT PAUL	2,935,605	0.05252%	270	13,540	-	288,556	40,046	342,412
173	MUNICIPALITY OF ANCHORAGE	433,996,281	7.76436%	39,903	2,001,688	-	42,659,746	38,500,578	83,201,915
174	KODIAK ISLAND BOROUGH	7,434,494	0.13301%	684	34,290	-	730,775	459,047	1,224,795
175	NOME JOINT UTILITY SYSTEM	1,824,226	0.03264%	168	8,414	-	179,313	5,036	192,930
176	CITY OF SAND POINT	2,509,794	0.04490%	231	11,576	-	246,701	75,540	334,047
177	KETCHIKAN GATEWAY BOROUGH SD	13,367,381	0.23915%	1,229	61,653	-	1,313,949	263,524	1,640,356
178	CITY OF DILLINGHAM	5,808,346	0.10391%	534	26,789	-	570,933	121,753	720,009
179	CITY OF UNALASKA	24,593,846	0.43999%	2,261	113,432	-	2,417,457	2,568,063	5,101,213
180	KENAI PENINSULA BOROUGH	47,159,456	0.84370%	4,336	217,510	-	4,635,548	4,601,071	9,458,464
181	CITY OF KETCHIKAN	20,224,243	0.36182%	1,859	93,279	-	1,987,946	1,407,548	3,490,632
182	CITY OF SEWARD	11,558,574	0.20679%	1,063	53,311	-	1,136,152	531,239	1,721,765
183	CITY OF FORT YUKON	616,774	0.01103%	57	2,845	-	60,626	6,343	69,871
184	BRISTOL BAY BOROUGH SD	1,084,098	0.01939%	100	5,000	-	106,562	16,811	128,473
185	CORDOVA CITY SD	2,083,983	0.03728%	192	9,612	-	204,846	34,987	249,636
186	CITY OF CRAIG	3,598,637	0.06438%	331	16,598	-	353,729	90,062	460,719
187	PETERSBURG MEDICAL CENTER	12,992,572	0.23244%	1,195	59,925	-	1,277,107	1,141,388	2,479,615
189	HAINES BOROUGH	5,016,030	0.08974%	461	23,135	-	493,052	93,043	609,691
190	KENAI PENINSULA BOROUGH SD	44,401,767	0.79436%	4,082	204,791	-	4,364,480	713,241	5,286,595
191	CITY OF NORTH POLE	5,695,667	0.10190%	524	26,270	-	559,857	87,285	673,935
192	CITY OF GALENA	2,061,447	0.03688%	190	9,508	-	202,630	-	212,328
193	CITY OF NENANA	786,289	0.01407%	72	3,627	-	77,288	-	80,987
195	YUPIIT SD	3,871,440	0.06926%	356	17,856	-	380,544	35,359	434,115
196	NENANA CITY SD	3,285,505	0.05878%	302	15,153	-	322,949	45,682	384,087
198	CITY OF SAXMAN	531,374	0.00951%	49	2,451	-	52,232	62,523	117,255
199	CITY OF HOONAH	2,761,248	0.04940%	254	12,735	-	271,417	216,601	501,008
200	CITY OF PELICAN	278,734	0.00499%	26	1,286	-	27,398	3,732	32,442
202	CITY OF WHITTIER	2,337,809	0.04182%	215	10,782	-	229,795	22,157	262,950
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	4,766,948	0.08528%	438	21,986	-	468,568	70,726	561,718
204	CRAIG CITY SD	2,131,427	0.03813%	196	9,831	-	209,509	35,646	255,182
205	DILLINGHAM CITY SD	2,904,766	0.05197%	267	13,397	-	285,525	55,165	354,354
206	CITY OF THORNE BAY	1,008,188	0.01804%	93	4,650	-	99,100	82,186	186,028
208	CITY OF AKUTAN	1,483,815	0.02655%	136	6,844	-	145,852	32,299	185,131
209	UNALASKA CITY SD	2,362,717	0.04227%	217	10,897	-	232,244	33,586	276,945
211	KASHUNAMIUT SD	3,847,718	0.06884%	354	17,747	-	378,212	107,807	504,120
215	CITY OF HOMER	14,215,445	0.25432%	1,307	65,565	-	1,397,310	696,564	2,160,746
218	SPECIAL EDUCATION SERVICE AGENCY	697,429	0.01248%	64	3,217	-	68,554	116,195	188,029

State of Alaska Public Employees' Retirement System  
Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2016

		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	(172,536)	-	-	-	(230,321)	(402,857)	2,086,538
159	YUKON FLATS SD	(29,800)	-	-	-	(684,539)	(714,339)	360,387
160	YUKON / KOYUKUK SD	(56,970)	-	-	-	(700,604)	(757,574)	688,957
161	NORTH SLOPE BOROUGH SD	(302,989)	-	-	-	-	(302,989)	3,664,152
162	ALEUTIAN REGION SD	(2,274)	-	-	-	(33,479)	(35,753)	27,501
163	CORDOVA COMMUNITY MEDICAL CENTER	(77,000)	-	-	-	-	(77,000)	931,187
164	LAKE AND PENINSULA BOROUGH SD	(47,900)	-	-	-	(1,053,087)	(1,100,987)	579,274
165	SITKA COMMUNITY HOSPITAL	(270,491)	-	-	-	-	(270,491)	3,271,147
166	TANANA SD	(3,874)	-	-	-	(27,937)	(31,811)	46,847
167	SOUTHEAST REGIONAL RESOURCE CENTER	(33,635)	-	-	-	(131,835)	(165,470)	406,755
168	HYDABURG CITY SD	(7,483)	-	-	-	-	(7,483)	90,497
169	CITY OF TANANA	(1,534)	-	-	-	(46,419)	(47,952)	18,547
170	NORTH PACIFIC FISHERY MGMT COUNCIL	(35,023)	-	-	-	-	(35,023)	423,543
171	CITY OF BARROW	(32,564)	-	-	-	(327,138)	(359,702)	393,804
172	CITY OF SAINT PAUL	(32,722)	-	-	-	(245,180)	(277,902)	395,723
173	MUNICIPALITY OF ANCHORAGE	(4,837,626)	-	-	-	-	(4,837,626)	58,503,158
174	KODIAK ISLAND BOROUGH	(82,870)	-	-	-	-	(82,870)	1,002,178
175	NOME JOINT UTILITY SYSTEM	(20,334)	-	-	-	(32,553)	(52,887)	245,908
176	CITY OF SAND POINT	(27,976)	-	-	-	-	(27,976)	338,323
177	KETCHIKAN GATEWAY BOROUGH SD	(149,002)	-	-	-	(1,184,386)	(1,333,388)	1,801,937
178	CITY OF DILLINGHAM	(64,744)	-	-	-	-	(64,744)	782,971
179	CITY OF UNALASKA	(274,140)	-	-	-	-	(274,140)	3,315,277
180	KENAI PENINSULA BOROUGH	(525,672)	-	-	-	-	(525,672)	6,357,145
181	CITY OF KETCHIKAN	(225,434)	-	-	-	-	(225,434)	2,726,249
182	CITY OF SEWARD	(128,840)	-	-	-	-	(128,840)	1,558,108
183	CITY OF FORT YUKON	(6,875)	-	-	-	-	(6,875)	83,142
184	BRISTOL BAY BOROUGH SD	(12,084)	-	-	-	(107,056)	(119,140)	146,138
185	CORDOVA CITY SD	(23,230)	-	-	-	(62,368)	(85,597)	280,923
186	CITY OF CRAIG	(40,113)	-	-	-	-	(40,113)	485,100
187	PETERSBURG MEDICAL CENTER	(144,824)	-	-	-	-	(144,824)	1,751,413
189	HAINES BOROUGH	(55,912)	-	-	-	(529,728)	(585,640)	676,166
190	KENAI PENINSULA BOROUGH SD	(494,933)	-	-	-	(2,991,441)	(3,486,374)	5,985,405
191	CITY OF NORTH POLE	(63,488)	-	-	-	-	(63,488)	767,782
192	CITY OF GALENA	(22,978)	-	-	-	(31,920)	(54,898)	277,885
193	CITY OF NENANA	(8,765)	-	-	-	(10,353)	(19,117)	105,993
195	YUPIIT SD	(43,154)	-	-	-	(139,107)	(182,261)	521,874
196	NENANA CITY SD	(36,623)	-	-	-	(29,198)	(65,821)	442,890
198	CITY OF SAXMAN	(5,923)	-	-	-	-	(5,923)	71,630
199	CITY OF HOONAH	(30,779)	-	-	-	-	(30,779)	372,219
200	CITY OF PELICAN	(3,107)	-	-	-	(40,901)	(44,008)	37,574
202	CITY OF WHITTIER	(26,059)	-	-	-	(61,893)	(87,952)	315,139
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	(53,136)	-	-	-	(176,078)	(229,214)	642,590
204	CRAIG CITY SD	(23,758)	-	-	-	(152,122)	(175,881)	287,319
205	DILLINGHAM CITY SD	(32,379)	-	-	-	(496,808)	(529,186)	391,566
206	CITY OF THORNE BAY	(11,238)	-	-	-	-	(11,238)	135,905
208	CITY OF AKUTAN	(16,540)	-	-	-	(335,722)	(352,262)	200,020
209	UNALASKA CITY SD	(26,336)	-	-	-	(198,182)	(224,519)	318,497
211	KASHUNAMIUT SD	(42,889)	-	-	-	-	(42,889)	518,676
215	CITY OF HOMER	(158,455)	-	-	-	-	(158,455)	1,916,257
218	SPECIAL EDUCATION SERVICE AGENCY	(7,774)	-	-	-	-	(7,774)	94,014



State of Alaska Public Employees' Retirement System  
 Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2016

		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	2,003,943	4,090,481
159	YUKON FLATS SD	215,204	575,591
160	YUKON / KOYUKUK SD	500,471	1,189,428
161	NORTH SLOPE BOROUGH SD	3,262,673	6,926,825
162	ALEUTIAN REGION SD	(44,326)	(16,826)
163	CORDOVA COMMUNITY MEDICAL CENTER	824,157	1,755,344
164	LAKE AND PENINSULA BOROUGH SD	311,275	890,549
165	SITKA COMMUNITY HOSPITAL	3,775,211	7,046,358
166	TANANA SD	51,515	98,363
167	SOUTHEAST REGIONAL RESOURCE CENTER	130,449	537,204
168	HYDABURG CITY SD	132,656	223,152
169	CITY OF TANANA	(40,394)	(21,847)
170	NORTH PACIFIC FISHERY MGMT COUNCIL	264,504	688,047
171	CITY OF BARROW	130,606	524,410
172	CITY OF SAINT PAUL	185,116	580,839
173	MUNICIPALITY OF ANCHORAGE	42,317,155	100,820,313
174	KODIAK ISLAND BOROUGH	721,862	1,724,039
175	NOME JOINT UTILITY SYSTEM	30,137	276,045
176	CITY OF SAND POINT	237,461	575,783
177	KETCHIKAN GATEWAY BOROUGH SD	1,621,191	3,423,128
178	CITY OF DILLINGHAM	595,576	1,378,548
179	CITY OF UNALASKA	2,892,688	6,207,965
180	KENAI PENINSULA BOROUGH	5,340,597	11,697,741
181	CITY OF KETCHIKAN	1,315,289	4,041,538
182	CITY OF SEWARD	1,267,407	2,825,515
183	CITY OF FORT YUKON	(9,561)	73,580
184	BRISTOL BAY BOROUGH SD	75,793	221,931
185	CORDOVA CITY SD	291,833	572,756
186	CITY OF CRAIG	391,794	876,894
187	PETERSBURG MEDICAL CENTER	1,753,799	3,505,212
189	HAINES BOROUGH	461,297	1,137,463
190	KENAI PENINSULA BOROUGH SD	4,579,297	10,564,702
191	CITY OF NORTH POLE	527,558	1,295,340
192	CITY OF GALENA	(238,407)	39,479
193	CITY OF NENANA	(50,318)	55,675
195	YUPIIT SD	228,680	750,554
196	NENANA CITY SD	445,786	888,675
198	CITY OF SAXMAN	111,652	183,282
199	CITY OF HOONAH	384,489	756,708
200	CITY OF PELICAN	(59)	37,515
202	CITY OF WHITTIER	154,758	469,897
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	569,678	1,212,268
204	CRAIG CITY SD	217,595	504,913
205	DILLINGHAM CITY SD	91,252	482,817
206	CITY OF THORNE BAY	138,124	274,029
208	CITY OF AKUTAN	53,096	253,116
209	UNALASKA CITY SD	151,549	470,046
211	KASHUNAMIUT SD	463,353	982,030
215	CITY OF HOMER	1,291,319	3,207,576
218	SPECIAL EDUCATION SERVICE AGENCY	128,412	222,426

State of Alaska Public Employees' Retirement System  
 Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2016

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
219	BARTLETT REGIONAL HOSPITAL	69,123,712	1.23665%	6,356	318,814	-	6,794,528	8,257,496	15,377,194
220	NORTHWEST ARCTIC BOROUGH	5,550,962	0.09931%	510	25,602	-	545,633	240,468	812,214
221	SAINT MARY'S SD	1,692,569	0.03028%	156	7,807	-	166,371	93,539	267,872
222	CITY OF SELAWIK	15,801	0.00028%	1	73	-	1,553	-	1,627
223	BRISTOL BAY RHA	3,770,621	0.06746%	347	17,391	-	370,634	102,584	490,955
224	COPPER RIVER BASIN RHA	1,477,884	0.02644%	136	6,816	-	145,269	72,401	224,623
225	SKAGWAY CITY SD	684,381	0.01224%	63	3,157	-	67,271	108,495	178,986
227	CITY OF KLAWOCK	1,965,373	0.03516%	181	9,065	-	193,187	33,291	235,723
228	PETERSBURG CITY SD	2,649,754	0.04741%	244	12,221	-	260,458	33,942	306,865
230	ALEUTIANS EAST BOROUGH	2,040,097	0.03650%	188	9,409	-	200,532	98,223	308,352
231	CITY OF KIVALINA	54,403	0.00097%	5	251	-	5,348	461	6,064
232	BERING STRAITS CRSA	-	0.00000%	-	-	-	-	-	-
235	CITY OF HUSLIA	326,178	0.00584%	30	1,504	-	32,062	4,841	38,437
237	CITY OF KALTAG	91,330	0.00163%	8	421	-	8,977	2,258	11,665
240	HAINES BOROUGH SD	1,904,881	0.03408%	175	8,786	-	187,241	36,883	233,085
241	CITY OF NOORVIK	392,260	0.00702%	36	1,809	-	38,557	-	40,403
242	CITY OF ELIM	26,094	0.00047%	2	120	-	2,565	2,442	5,129
243	CITY OF ATKA	462,580	0.00828%	43	2,134	-	45,469	59,438	107,083
244	ALEUTIANS EAST BOROUGH SD	1,725,780	0.03087%	159	7,960	-	169,636	44,892	222,646
246	DELTA/GREELY SD	4,198,805	0.07512%	386	19,366	-	412,722	67,006	499,480
247	LAKE AND PENINSULA BOROUGH	614,401	0.01099%	56	2,834	-	60,393	32,845	96,128
248	CITY AND BOROUGH OF YAKUTAT	1,780,341	0.03185%	164	8,211	-	174,999	56,459	239,833
249	CITY OF UNALAKLEET	951,255	0.01702%	87	4,387	-	93,504	18,163	116,141
251	KLAWOCK CITY SD	1,422,138	0.02544%	131	6,559	-	139,789	20,907	167,387
254	CITY OF MEKORYUK	59,316	0.00106%	5	274	-	5,831	-	6,110
255	ALASKA GATEWAY SD	3,336,508	0.05969%	307	15,389	-	327,963	100,178	443,836
256	CITY OF SAINT GEORGE	409,837	0.00733%	38	1,890	-	40,285	-	42,213
257	PELICAN CITY SD	194,521	0.00348%	18	897	-	19,120	24,220	44,255
258	DENALI BOROUGH	1,041,398	0.01863%	96	4,803	-	102,364	130,882	238,145
259	CITY OF ALLAKAKET	38,663	0.00069%	4	178	-	3,800	417	4,399
260	CITY OF KACHEMAK	56,933	0.00102%	5	263	-	5,596	2,582	8,446
262	COOK INLET HOUSING AUTHORITY	16,786,916	0.30032%	1,543	77,425	-	1,650,073	991,642	2,720,684
263	INTERIOR RHA	2,900,022	0.05188%	267	13,376	-	285,058	25,493	324,193
264	YAKUTAT SD	565,771	0.01012%	52	2,609	-	55,613	4,016	62,290
265	KAKE CITY SD	1,138,659	0.02037%	105	5,252	-	111,925	24,850	142,131
266	CITY OF QUINHAGAK	-	0.00000%	-	-	-	-	-	-
267	ALEUTIAN HOUSING AUTHORITY	2,738,712	0.04900%	252	12,632	-	269,202	58,076	340,161
270	BERING STRAITS RHA	3,692,339	0.06606%	339	17,030	-	362,939	539,496	919,805
271	CITY OF EGEGIK	240,779	0.00431%	22	1,111	-	23,667	18,058	42,858
275	ILISAGVIK COLLEGE	12,000,990	0.21470%	1,103	55,351	-	1,179,640	1,247,977	2,484,072
276	NORTH PACIFIC RIM HA	3,228,572	0.05776%	297	14,891	-	317,353	101,981	434,522
278	SAXMAN SEAPORT	111,494	0.00199%	10	514	-	10,959	2,072	13,556
279	TLINGIT-HAIDA RHA	6,884,142	0.12316%	633	31,751	-	676,678	382,200	1,091,262
280	CITY OF TOKSOOK BAY	56,933	0.00102%	5	263	-	5,596	9,461	15,325
281	BARANOF ISLAND HA	1,311,830	0.02347%	121	6,050	-	128,947	21,637	156,755
282	CITY OF DELTA JUNCTION	802,992	0.01437%	74	3,704	-	78,930	111,866	194,574
283	CITY OF ANDERSON	71,166	0.00127%	7	328	-	6,995	-	7,330
284	INTER-ISLAND FERRY AUTHORITY	2,812,250	0.05031%	259	12,971	-	276,431	69,235	358,894
285	CITY OF HOOPER BAY	98,250	0.00176%	9	453	-	9,658	1,019	11,139
286	CITY OF SELDOVIA	217,057	0.00388%	20	1,001	-	21,336	8,865	31,222

State of Alaska Public Employees' Retirement System  
 Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2016

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		
219	BARTLETT REGIONAL HOSPITAL	(770,501)	-	-	-	-	(770,501)	9,317,950
220	NORTHWEST ARCTIC BOROUGH	(61,875)	-	-	-	-	(61,875)	748,276
221	SAINT MARY'S SD	(18,867)	-	-	-	-	(18,867)	228,160
222	CITY OF SELAWIK	(176)	-	-	-	(563)	(739)	2,130
223	BRISTOL BAY RHA	(42,030)	-	-	-	-	(42,030)	508,284
224	COPPER RIVER BASIN RHA	(16,474)	-	-	-	-	(16,474)	199,220
225	SKAGWAY CITY SD	(7,629)	-	-	-	(4,989)	(12,618)	92,255
227	CITY OF KLAWOCK	(21,907)	-	-	-	(24,270)	(46,177)	264,934
228	PETERSBURG CITY SD	(29,536)	-	-	-	-	(29,536)	357,190
230	ALEUTIANS EAST BOROUGH	(22,740)	-	-	-	(2,580)	(25,320)	275,007
231	CITY OF KIVALINA	(606)	-	-	-	(359)	(965)	7,334
232	BERING STRAITS CRSA	-	-	-	-	-	-	-
235	CITY OF HUSLIA	(3,636)	-	-	-	(25,348)	(28,984)	43,969
237	CITY OF KALTAG	(1,018)	-	-	-	(14,640)	(15,659)	12,311
240	HAINES BOROUGH SD	(21,233)	-	-	-	(179,517)	(200,750)	256,780
241	CITY OF NOORVIK	(4,372)	-	-	-	(9,107)	(13,479)	52,877
242	CITY OF ELIM	(291)	-	-	-	(35,199)	(35,490)	3,518
243	CITY OF ATKA	(5,156)	-	-	-	-	(5,156)	62,356
244	ALEUTIANS EAST BOROUGH SD	(19,237)	-	-	-	(517,843)	(537,080)	232,637
246	DELTA/GREELY SD	(46,803)	-	-	-	(388,445)	(435,248)	566,003
247	LAKE AND PENINSULA BOROUGH	(6,849)	-	-	-	(3,944)	(10,792)	82,822
248	CITY AND BOROUGH OF YAKUTAT	(19,845)	-	-	-	-	(19,845)	239,992
249	CITY OF UNALAKLEET	(10,603)	-	-	-	(200,795)	(211,399)	128,230
251	KLAWOCK CITY SD	(15,852)	-	-	-	(7,225)	(23,077)	191,706
254	CITY OF MEKORYUK	(661)	-	-	-	(615)	(1,276)	7,996
255	ALASKA GATEWAY SD	(37,191)	-	-	-	(631,863)	(669,054)	449,765
256	CITY OF SAINT GEORGE	(4,568)	-	-	-	(7,703)	(12,271)	55,246
257	PELICAN CITY SD	(2,168)	-	-	-	(2,090)	(4,258)	26,222
258	DENALI BOROUGH	(11,608)	-	-	-	-	(11,608)	140,382
259	CITY OF ALLAKAKET	(431)	-	-	-	(260)	(691)	5,212
260	CITY OF KACHEMAK	(635)	-	-	-	-	(635)	7,675
262	COOK INLET HOUSING AUTHORITY	(187,119)	-	-	-	-	(187,119)	2,262,894
263	INTERIOR RHA	(32,326)	-	-	-	(105,484)	(137,810)	390,926
264	YAKUTAT SD	(6,306)	-	-	-	(38,949)	(45,255)	76,267
265	KAKE CITY SD	(12,692)	-	-	-	(203,308)	(216,000)	153,492
266	CITY OF QUINHAGAK	-	-	-	-	(1,535)	(1,535)	-
267	ALEUTIAN HOUSING AUTHORITY	(30,528)	-	-	-	-	(30,528)	369,181
270	BERING STRAITS RHA	(41,157)	-	-	-	(3,385)	(44,542)	497,731
271	CITY OF EGEGIK	(2,684)	-	-	-	-	(2,684)	32,457
275	ILISAGVIK COLLEGE	(133,771)	-	-	-	-	(133,771)	1,617,746
276	NORTH PACIFIC RIM HA	(35,988)	-	-	-	-	(35,988)	435,215
278	SAXMAN SEAPORT	(1,243)	-	-	-	(718)	(1,961)	15,029
279	TLINGIT-HAIDA RHA	(76,735)	-	-	-	-	(76,735)	927,990
280	CITY OF TOKSOOK BAY	(635)	-	-	-	(335)	(970)	7,675
281	BARANOF ISLAND HA	(14,623)	-	-	-	(222,679)	(237,301)	176,836
282	CITY OF DELTA JUNCTION	(8,951)	-	-	-	-	(8,951)	108,244
283	CITY OF ANDERSON	(793)	-	-	-	(16,797)	(17,590)	9,593
284	INTER-ISLAND FERRY AUTHORITY	(31,347)	-	-	-	-	(31,347)	379,094
285	CITY OF HOOPER BAY	(1,095)	-	-	-	(648)	(1,743)	13,244
286	CITY OF SELDOVIA	(2,419)	-	-	-	-	(2,419)	29,259

State of Alaska Public Employees' Retirement System  
 Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2016

		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	8,154,088	17,472,038
220	NORTHWEST ARCTIC BOROUGH	634,735	1,383,010
221	SAINT MARY'S SD	260,105	488,265
222	CITY OF SELAWIK	(1,293)	837
223	BRISTOL BAY RHA	317,856	826,139
224	COPPER RIVER BASIN RHA	223,254	422,475
225	SKAGWAY CITY SD	48,045	140,301
227	CITY OF KLAWOCK	329,196	594,131
228	PETERSBURG CITY SD	333,828	691,018
230	ALEUTIANS EAST BOROUGH	63,672	338,679
231	CITY OF KIVALINA	(3,242)	4,091
232	BERING STRAITS CRSA	-	-
235	CITY OF HUSLIA	25,033	69,002
237	CITY OF KALTAG	10,632	22,943
240	HAINES BOROUGH SD	194,357	451,137
241	CITY OF NOORVIK	(44,053)	8,824
242	CITY OF ELIM	(8,333)	(4,815)
243	CITY OF ATKA	115,268	177,624
244	ALEUTIANS EAST BOROUGH SD	(3,158)	229,479
246	DELTA/GREELY SD	330,367	896,370
247	LAKE AND PENINSULA BOROUGH	(45,080)	37,742
248	CITY AND BOROUGH OF YAKUTAT	157,112	397,104
249	CITY OF UNALAKLEET	17,180	145,410
251	KLAWOCK CITY SD	186,809	378,514
254	CITY OF MEKORYUK	(4,392)	3,604
255	ALASKA GATEWAY SD	426,159	875,923
256	CITY OF SAINT GEORGE	(40,746)	14,500
257	PELICAN CITY SD	2,237	28,459
258	DENALI BOROUGH	139,386	279,768
259	CITY OF ALLAKAKET	(2,270)	2,942
260	CITY OF KACHEMAK	4,189	11,864
262	COOK INLET HOUSING AUTHORITY	2,188,262	4,451,156
263	INTERIOR RHA	133,213	524,139
264	YAKUTAT SD	397	76,664
265	KAKE CITY SD	73,644	227,136
266	CITY OF QUINHAGAK	(15,395)	(15,395)
267	ALEUTIAN HOUSING AUTHORITY	161,367	530,548
270	BERING STRAITS RHA	473,737	971,468
271	CITY OF EGEKIK	24,036	56,494
275	ILISAGVIK COLLEGE	1,416,656	3,034,402
276	NORTH PACIFIC RIM HA	330,123	765,338
278	SAXMAN SEAPORT	(6,292)	8,738
279	TLINGIT-HAIDA RHA	591,143	1,519,133
280	CITY OF TOKSOOK BAY	1,583	9,257
281	BARANOF ISLAND HA	16,585	193,421
282	CITY OF DELTA JUNCTION	125,001	233,245
283	CITY OF ANDERSON	(24,003)	(14,409)
284	INTER-ISLAND FERRY AUTHORITY	332,367	711,461
285	CITY OF HOOPER BAY	(5,685)	7,559
286	CITY OF SELDOVIA	26,264	55,523

State of Alaska Public Employees' Retirement System  
 Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2016

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	
287	CITY OF KOYUK	34,397	0.00062%	3	159	-	3,381	291	3,834
288	NORTHWEST INUPIAT HOUSING AUTHORITY	2,233,432	0.03996%	205	10,301	-	219,536	99,672	329,714
290	CITY OF UPPER KALSKAG	67,608	0.00121%	6	312	-	6,646	-	6,964
291	CITY OF SHAKTOOLIK	79,469	0.00142%	7	367	-	7,811	1,543	9,728
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT	3,168,081	0.05668%	291	14,612	-	311,407	133,278	459,588
294	CITY OF MOUNTAIN VILLAGE	-	0.00000%	-	-	-	-	-	-
296	MUNICIPALITY OF SKAGWAY	8,577,897	0.15346%	789	39,563	-	843,166	725,951	1,609,469
297	CITY OF NULATO	333,295	0.00596%	31	1,537	-	32,761	7,475	41,804
298	CITY OF ANIAK	194,521	0.00348%	18	897	-	19,120	21,934	41,969
299	ALASKA GASLINE DEVELOPMENT CORPORATION	7,362,141	0.13171%	677	33,956	-	723,663	1,299,054	2,057,350
<b>Subtotal</b>		<b>5,292,602,549</b>	<b>94.68664%</b>	<b>486,624</b>	<b>24,410,667</b>	<b>-</b>	<b>520,237,362</b>	<b>154,791,385</b>	<b>699,926,037</b>
Nonemployer:									
999	STATE OF ALASKA	296,995,451	5.31336%	27,307	1,369,809	-	29,193,224	-	30,590,340
<b>Total</b>		<b>5,589,598,000</b>	<b>100.00000%</b>	<b>513,931</b>	<b>25,780,476</b>	<b>-</b>	<b>549,430,585</b>	<b>154,791,385</b>	<b>730,516,377</b>

All amounts are determined without rounding. Rounded amounts are displayed.  
 Amounts for Employer #101 include amounts for Employer #245.

\*Same as FY15 for certain employers who have zero present value of future contributions. All other employers are allocated the remaining 99.96620% based on present value of future contributions.

State of Alaska Public Employees' Retirement System  
 Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2016

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		
287	CITY OF KOYUK	(383)	-	-	-	(227)	(610)	4,637
288	NORTHWEST INUPIAT HOUSING AUTHORITY	(24,895)	-	-	-	(2,096)	(26,992)	301,069
290	CITY OF UPPER KALSKAG	(754)	-	-	-	(12,298)	(13,051)	9,114
291	CITY OF SHAKTOOLIK	(886)	-	-	-	(269)	(1,155)	10,712
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT	(35,314)	-	-	-	-	(35,314)	427,061
294	CITY OF MOUNTAIN VILLAGE	-	-	-	-	-	-	-
296	MUNICIPALITY OF SKAGWAY	(95,615)	-	-	-	-	(95,615)	1,156,310
297	CITY OF NULATO	(3,715)	-	-	-	(12,876)	(16,591)	44,929
298	CITY OF ANIAK	(2,168)	-	-	-	(1,377)	(3,545)	26,222
299	ALASKA GASLINE DEVELOPMENT CORPORATION	(82,064)	-	-	-	-	(82,064)	992,424
<b>Subtotal</b>		(58,995,052)	-	-	-	(36,369,219)	(95,364,271)	713,448,430
Nonemployer:								
999	STATE OF ALASKA	(3,310,519)	-	-	-	(118,422,166)	(121,732,685)	40,035,301
<b>Total</b>		<b>(62,305,571)</b>	-	-	-	<b>(154,791,385)</b>	<b>(217,096,956)</b>	<b>753,483,731</b>

All amounts are determined without rounding. Rounded amounts are displayed.  
 Amounts for Employer #101 include amounts for Employer #245.  
 \*Same as FY15 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 6/30/2016

		<u>Pension Expense Recognized</u>	
Employer Number	Employer Name	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions	Total
287	CITY OF KOYUK	(2,050)	2,587
288	NORTHWEST INUPIAT HOUSING AUTHORITY	59,316	360,385
290	CITY OF UPPER KALSKAG	(8,793)	320
291	CITY OF SHAKTOOLIK	14,416	25,129
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT	262,032	689,092
294	CITY OF MOUNTAIN VILLAGE	-	-
296	MUNICIPALITY OF SKAGWAY	1,052,486	2,208,795
297	CITY OF NULATO	66,750	111,679
298	CITY OF ANIAK	4,602	30,824
299	ALASKA GASLINE DEVELOPMENT CORPORATION	2,488,826	3,481,251
<b>Subtotal</b>		218,070,085	931,518,515
Nonemployer:			
999	STATE OF ALASKA	(218,070,085)	(178,034,784)
<b>Total</b>		<b>0</b>	<b>753,483,731</b>

All amounts are determined without rounding. Rounded amounts are displayed.  
 Amounts for Employer #101 include amounts for Employer #245.  
 \*Same as FY15 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 6/30/2016

Employer Number	Employer Name	FY2017	FY2018	FY2019	FY2020	FY2021	Thereafter
Employer:							
101	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)	51,172,613	46,524,350	117,906,692	76,136,392	-	-
102	SOUTHWEST REGION SD	(423,126)	30,064	241,168	155,730	-	-
103	ANNETTE ISLAND SD	(323,985)	(9,028)	87,030	56,198	-	-
104	BERING STRAIT SD	(458,361)	198,030	774,120	499,876	-	-
105	CHATHAM SD	(257,345)	(11,914)	54,525	35,209	-	-
106	ALASKA MUNICIPAL LEAGUE	5,619	7,961	21,877	14,127	-	-
107	CITY OF VALDEZ	1,320,128	365,339	685,755	442,816	-	-
108	JUNEAU BOROUGH SD	53,935	354,798	1,101,746	711,435	-	-
109	MATANUSKA-SUSITNA BOROUGH	4,765,840	1,123,634	1,896,169	1,224,421	-	-
110	MATANUSKA-SUSITNA BOROUGH SD	760,266	976,154	2,838,058	1,832,631	-	-
111	ANCHORAGE SD	(2,495,296)	2,519,993	8,799,904	5,682,400	-	-
112	COPPER RIVER SD	(153,608)	15,105	96,515	62,323	-	-
113	UNIVERSITY OF ALASKA	5,236,689	3,841,494	9,538,754	6,159,500	-	-
115	CITY OF KENAI	1,211,755	355,575	694,001	448,140	-	-
116	FAIRBANKS NORTH STAR BOROUGH	3,003,174	1,058,888	2,270,885	1,466,388	-	-
117	FAIRBANKS NORTH STAR BOROUGH SD	(1,465,592)	888,849	3,293,655	2,126,826	-	-
118	DENALI BOROUGH SD	400,862	76,624	105,237	67,955	-	-
120	CITY AND BOROUGH OF SITKA	2,061,864	548,642	1,003,181	647,789	-	-
121	CHUGACH SD	(77,871)	7,796	53,953	34,839	-	-
122	KETCHIKAN GATEWAY BOROUGH	1,063,064	282,821	515,460	332,850	-	-
123	CITY OF SOLDOTNA	932,988	219,493	371,713	240,028	-	-
124	IDITAROD AREA SD	(226,508)	4,026	92,130	59,491	-	-
125	KUSPUK SD	(57,709)	37,110	132,452	85,529	-	-
126	CITY AND BOROUGH OF JUNEAU	5,144,534	1,594,366	3,208,341	2,071,735	-	-
128	CITY OF KODIAK	901,169	300,511	625,749	404,068	-	-
129	CITY OF FAIRBANKS	1,345,490	418,296	827,119	534,099	-	-
131	CITY OF WASILLA	989,027	306,793	619,648	400,128	-	-
132	CITY OF SKAGWAY	-	-	-	-	-	-
133	SITKA BOROUGH SD	228,343	112,922	278,773	180,013	-	-
134	CITY OF PALMER	453,097	170,525	376,098	242,859	-	-
135	CITY AND BOROUGH OF WRANGELL	89,330	106,574	287,781	185,830	-	-
136	CITY OF BETHEL	653,790	246,147	527,995	340,945	-	-
137	VALDEZ CITY SD	323,982	102,506	215,001	138,834	-	-
138	HOONAH CITY SD	(166,592)	3,755	68,537	44,257	-	-
139	CITY OF NOME	506,286	146,127	284,969	184,014	-	-
140	CITY OF KOTZEBUE	1,019,143	239,005	401,358	259,171	-	-
141	GALENA CITY SD	(707,678)	27,398	337,396	217,868	-	-
143	CITY OF PETERSBURG	563,197	201,392	433,006	279,607	-	-
144	BRISTOL BAY BOROUGH	409,399	120,083	237,545	153,391	-	-
145	NORTH SLOPE BOROUGH	17,610,346	3,936,984	6,361,012	4,107,524	-	-
146	WRANGELL PUBLIC SD	(267,113)	(4,192)	76,497	49,397	-	-
148	CITY OF CORDOVA	577,956	156,058	298,219	192,570	-	-
149	NOME CITY SD	(51,592)	45,914	158,427	102,302	-	-
151	CITY OF KING COVE	(182,102)	8,797	87,840	56,722	-	-
152	ALASKA HOUSING FINANCE CORPORATION	2,045,084	863,119	1,914,519	1,236,270	-	-
153	LOWER YUKON SD	18,132	205,804	647,769	418,287	-	-
154	NORTHWEST ARCTIC BOROUGH SD	964,278	327,622	704,438	454,880	-	-
155	SOUTHEAST ISLAND SD	(419,169)	(23,044)	74,209	47,919	-	-
156	PRIBILOF SD	1,794	11,704	34,507	22,282	-	-
157	LOWER KUSKOKWIM SD	890,622	636,543	1,698,993	1,097,098	-	-



State of Alaska Public Employees' Retirement System  
Schedule D - Employers' Allocation of Recognition of Deferred Outflows/Inflows as of 6/30/2016

Employer Number	Employer Name	FY2017	FY2018	FY2019	FY2020	FY2021	Thereafter
158	KODIAK ISLAND BOROUGH SD	177,906	212,305	621,984	401,636	-	-
159	YUKON FLATS SD	(510,639)	(21,945)	107,429	69,371	-	-
160	YUKON / KOYUKUK SD	(470,232)	13,324	205,374	132,617	-	-
161	NORTH SLOPE BOROUGH SD	1,755,825	536,632	1,092,261	705,310	-	-
162	ALEUTIAN REGION SD	(28,422)	190	8,198	5,294	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	477,231	140,503	277,581	179,244	-	-
164	LAKE AND PENINSULA BOROUGH SD	(785,218)	(30,981)	172,678	111,504	-	-
165	SITKA COMMUNITY HOSPITAL	2,635,853	588,284	975,109	629,661	-	-
166	TANANA SD	(13,925)	2,697	13,965	9,018	-	-
167	SOUTHEAST REGIONAL RESOURCE CENTER	(62,488)	33,484	121,251	78,296	-	-
168	HYDABURG CITY SD	24,045	10,379	26,976	17,420	-	-
169	CITY OF TANANA	(40,276)	(2,147)	5,529	3,570	-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL	279,048	71,663	126,256	81,528	-	-
171	CITY OF BARROW	(225,454)	14,281	117,391	75,803	-	-
172	CITY OF SAINT PAUL	(151,572)	21,947	117,962	76,172	-	-
173	MUNICIPALITY OF ANCHORAGE	39,701,611	9,962,016	17,439,427	11,261,235	-	-
174	KODIAK ISLAND BOROUGH	499,498	150,775	298,743	192,909	-	-
175	NOME JOINT UTILITY SYSTEM	(5,125)	24,529	73,304	47,335	-	-
176	CITY OF SAND POINT	97,032	43,064	100,852	65,124	-	-
177	KETCHIKAN GATEWAY BOROUGH SD	(670,789)	93,758	537,146	346,854	-	-
178	CITY OF DILLINGHAM	177,040	94,113	233,399	150,714	-	-
179	CITY OF UNALASKA	2,601,077	599,577	988,263	638,155	-	-
180	KENAI PENINSULA BOROUGH	4,694,832	1,119,252	1,895,025	1,223,683	-	-
181	CITY OF KETCHIKAN	1,495,066	432,680	812,678	524,774	-	-
182	CITY OF SEWARD	613,887	214,656	464,462	299,919	-	-
183	CITY OF FORT YUKON	12,427	9,781	24,784	16,004	-	-
184	BRISTOL BAY BOROUGH SD	(68,964)	6,604	43,563	28,130	-	-
185	CORDOVA CITY SD	490	25,733	83,741	54,075	-	-
186	CITY OF CRAIG	123,299	59,326	144,605	93,377	-	-
187	PETERSBURG MEDICAL CENTER	1,182,414	293,163	522,085	337,128	-	-
189	HAINES BOROUGH	(335,092)	27,428	201,561	130,155	-	-
190	KENAI PENINSULA BOROUGH SD	(1,533,246)	397,128	1,784,212	1,152,127	-	-
191	CITY OF NORTH POLE	144,219	89,567	228,871	147,790	-	-
192	CITY OF GALENA	(9,144)	30,248	82,836	53,490	-	-
193	CITY OF NENANA	(1,657)	11,529	31,596	20,402	-	-
195	YUPIIT SD	(49,860)	45,691	155,567	100,455	-	-
196	NENANA CITY SD	54,138	46,854	132,023	85,252	-	-
198	CITY OF SAXMAN	63,015	13,176	21,352	13,788	-	-
199	CITY OF HOONAH	228,109	59,515	110,956	71,648	-	-
200	CITY OF PELICAN	(30,481)	482	11,200	7,233	-	-
202	CITY OF WHITTIER	(9,205)	29,601	93,941	60,661	-	-
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	(38,564)	55,825	191,552	123,692	-	-
204	CRAIG CITY SD	(79,941)	18,289	85,648	55,306	-	-
205	DILLINGHAM CITY SD	(365,534)	(1,393)	116,723	75,372	-	-
206	CITY OF THORNE BAY	86,103	22,015	40,512	26,160	-	-
208	CITY OF AKUTAN	(257,096)	(8,161)	59,625	38,502	-	-
209	UNALASKA CITY SD	(121,410)	17,586	94,942	61,307	-	-
211	KASHUNAMIUT SD	142,517	64,260	154,614	99,840	-	-
215	CITY OF HOMER	791,256	270,951	571,224	368,859	-	-
218	SPECIAL EDUCATION SERVICE AGENCY	113,258	20,876	28,025	18,097	-	-

State of Alaska Public Employees' Retirement System  
 Schedule D - Employers' Allocation of Recognition of Deferred Outflows/Inflows as of 6/30/2016

Employer Number	Employer Name	FY2017	FY2018	FY2019	FY2020	FY2021	Thereafter
219	BARTLETT REGIONAL HOSPITAL	8,249,416	1,786,048	2,777,623	1,793,606	-	-
220	NORTHWEST ARCTIC BOROUGH	281,286	101,962	223,056	144,035	-	-
221	SAINT MARY'S SD	104,678	32,396	68,013	43,918	-	-
222	CITY OF SELAWIK	(351)	194	635	410	-	-
223	BRISTOL BAY RHA	135,400	64,170	151,516	97,839	-	-
224	COPPER RIVER BASIN RHA	83,218	27,197	59,386	38,348	-	-
225	SKAGWAY CITY SD	100,933	20,176	27,501	17,758	-	-
227	CITY OF KLAWOCK	32,164	27,409	78,975	50,997	-	-
228	PETERSBURG CITY SD	62,146	39,952	106,476	68,755	-	-
230	ALEUTIANS EAST BOROUGH	108,447	39,671	81,978	52,936	-	-
231	CITY OF KIVALINA	640	862	2,186	1,412	-	-
232	BERING STRAITS CRSA	-	-	-	-	-	-
235	CITY OF HUSLIA	(14,728)	2,611	13,107	8,464	-	-
237	CITY OF KALTAG	(10,078)	45	3,670	2,370	-	-
240	HAINES BOROUGH SD	(106,022)	12,384	76,545	49,427	-	-
241	CITY OF NOORVIK	(4,420)	5,403	15,762	10,178	-	-
242	CITY OF ELIM	(29,279)	(2,807)	1,049	677	-	-
243	CITY OF ATKA	59,481	11,855	18,588	12,003	-	-
244	ALEUTIANS EAST BOROUGH SD	(407,491)	(21,071)	69,348	44,780	-	-
246	DELTA/GREELY SD	(241,397)	27,957	168,722	108,950	-	-
247	LAKE AND PENINSULA BOROUGH	32,461	12,244	24,689	15,942	-	-
248	CITY AND BOROUGH OF YAKUTAT	71,271	30,981	71,540	46,196	-	-
249	CITY OF UNALAKLEET	(154,245)	(3,920)	38,225	24,683	-	-
251	KLAWOCK CITY SD	29,489	20,773	57,146	36,901	-	-
254	CITY OF MEKORYUK	36	874	2,384	1,539	-	-
255	ALASKA GATEWAY SD	(438,700)	(7,165)	134,072	86,575	-	-
256	CITY OF SAINT GEORGE	(2,966)	5,805	16,469	10,634	-	-
257	PELICAN CITY SD	22,000	5,133	7,817	5,047	-	-
258	DENALI BOROUGH	130,304	27,365	41,847	27,022	-	-
259	CITY OF ALLAKAKET	531	621	1,554	1,003	-	-
260	CITY OF KACHEMAK	2,967	1,079	2,288	1,477	-	-
262	COOK INLET HOUSING AUTHORITY	1,091,987	331,440	674,555	435,583	-	-
263	INTERIOR RHA	(39,509)	34,110	116,533	75,249	-	-
264	YAKUTAT SD	(25,364)	4,985	22,735	14,680	-	-
265	KAKE CITY SD	(147,846)	(1,324)	45,755	29,546	-	-
266	CITY OF QUINHAGAK	(1,535)	-	-	-	-	-
267	ALEUTIAN HOUSING AUTHORITY	82,910	45,610	110,051	71,063	-	-
270	BERING STRAITS RHA	526,400	104,684	148,371	95,808	-	-
271	CITY OF EGEGIK	19,042	5,209	9,675	6,248	-	-
275	ILISAGVIK COLLEGE	1,265,300	291,361	482,240	311,399	-	-
276	NORTH PACIFIC RIM HA	129,466	55,558	129,735	83,774	-	-
278	SAXMAN SEAPORT	2,354	1,868	4,480	2,893	-	-
279	TLINGIT-HAIDA RHA	423,273	135,998	276,628	178,628	-	-
280	CITY OF TOKSOOK BAY	8,872	1,718	2,288	1,477	-	-
281	BARANOF ISLAND HA	(166,823)	(476)	52,714	34,039	-	-
282	CITY OF DELTA JUNCTION	110,463	22,058	32,267	20,836	-	-
283	CITY OF ANDERSON	(14,594)	(373)	2,860	1,847	-	-
284	INTER-ISLAND FERRY AUTHORITY	95,624	45,946	113,006	72,972	-	-
285	CITY OF HOOPER BAY	1,325	1,573	3,948	2,549	-	-
286	CITY OF SELDOVIA	10,538	3,910	8,722	5,632	-	-

State of Alaska Public Employees' Retirement System  
 Schedule D - Employers' Allocation of Recognition of Deferred Outflows/Inflows as of 6/30/2016

Employer Number	Employer Name	FY2017	FY2018	FY2019	FY2020	FY2021	Thereafter
287	CITY OF KOYUK	405	545	1,382	893	-	-
288	NORTHWEST INUPIAT HOUSING AUTHORITY	112,307	42,716	89,747	57,953	-	-
290	CITY OF UPPER KALSKAG	(10,478)	(81)	2,717	1,754	-	-
291	CITY OF SHAKTOOLIK	2,145	1,173	3,193	2,062	-	-
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	156,273	58,493	127,304	82,205	-	-
294	CITY OF MOUNTAIN VILLAGE	-	-	-	-	-	-
296	MUNICIPALITY OF SKAGWAY	754,645	191,943	344,689	222,577	-	-
297	CITY OF NULATO	(680)	3,852	13,393	8,648	-	-
298	CITY OF ANIAK	20,635	4,925	7,817	5,047	-	-
299	ALASKA GASLINE DEVELOPMENT CORPORATION	1,271,396	217,024	295,836	191,031	-	-
<b>Subtotal</b>		165,072,735	89,483,273	212,674,526	137,331,231	-	-
Nonemployer:							
999	STATE OF ALASKA	(105,527,664)	(5,255,324)	11,934,274	7,706,369	-	-
<b>Total</b>		<b>59,545,071</b>	<b>84,227,950</b>	<b>224,608,800</b>	<b>145,037,600</b>	-	-

All amounts are determined without rounding. Rounded amounts are displayed.  
 Amounts for Employer #101 include amounts for Employer #245.

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

Employer Number	Employer Name	FY2016	FY2015	FY2014	FY2013
Employer:					
101	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)*	166,567,055.06	645,749,494.21	203,129,298.31	180,334,432.33
102	SOUTHWEST REGION SD	259,441.64	258,053.73	227,600.21	194,436.30
103	ANNETTE ISLAND SD	77,600.18	68,553.36	63,109.03	55,404.65
104	BERING STRAIT SD	839,669.74	830,840.22	775,389.45	684,184.40
105	CHATHAM SD	50,165.69	41,996.51	35,142.37	33,055.65
106	ALASKA MUNICIPAL LEAGUE	32,974.13	31,218.29	27,792.01	23,219.80
107	CITY OF VALDEZ	799,354.15	761,411.14	708,410.31	626,906.26
108	JUNEAU BOROUGH SD	1,250,459.51	1,139,170.98	1,043,253.87	957,448.24
109	MATANUSKA-SUSITNA BOROUGH	2,309,531.07	2,137,388.06	1,846,295.37	1,634,409.55
110	MATANUSKA-SUSITNA BOROUGH SD	3,169,853.99	2,912,592.97	2,601,245.18	2,323,289.65
111	ANCHORAGE SD	9,435,119.16	9,078,003.83	8,383,077.64	7,701,318.45
112	COPPER RIVER SD	115,059.00	112,741.91	111,647.79	94,742.03
113	UNIVERSITY OF ALASKA	15,357,992.75	14,140,058.59	13,145,372.88	11,933,529.68
115	CITY OF KENAI	810,981.43	781,642.59	709,806.70	617,567.64
116	FAIRBANKS NORTH STAR BOROUGH	2,695,185.71	2,610,355.43	2,337,334.03	2,063,693.15
117	FAIRBANKS NORTH STAR BOROUGH SD	3,576,531.84	3,529,996.31	3,204,009.53	2,847,179.03
118	DENALI BOROUGH SD	112,628.88	106,877.46	91,427.75	73,650.62
120	CITY AND BOROUGH OF SITKA	1,141,912.74	1,123,085.43	1,033,902.52	868,674.71
121	CHUGACH SD	40,188.97	39,261.94	37,594.96	30,468.72
122	KETCHIKAN GATEWAY BOROUGH	610,901.77	576,532.23	540,060.47	467,890.05
123	CITY OF SOLDOTNA	423,167.57	384,739.27	348,524.73	287,694.29
124	IDITAROD AREA SD	83,660.56	83,025.12	79,657.62	75,176.16
125	KUSPUK SD	172,613.95	179,781.70	150,884.37	131,850.47
126	CITY AND BOROUGH OF JUNEAU	3,828,035.28	3,551,867.39	3,289,968.12	2,893,101.37
128	CITY OF KODIAK	719,906.05	672,927.18	648,803.70	555,580.13
129	CITY OF FAIRBANKS	1,045,142.64	1,045,979.94	934,532.27	830,645.89
131	CITY OF WASILLA	732,713.82	696,649.74	626,760.60	565,123.14
132	CITY OF SKAGWAY	-	-	-	-
133	SITKA BOROUGH SD	269,023.19	272,455.61	255,130.91	212,699.65
134	CITY OF PALMER	454,523.41	428,235.59	387,280.22	344,646.24
135	CITY AND BOROUGH OF WRANGELL	448,064.47	340,898.58	363,637.99	317,532.54
136	CITY OF BETHEL	583,636.74	579,755.54	606,834.75	518,318.76
137	VALDEZ CITY SD	212,803.56	205,937.39	186,104.03	175,715.60
138	HOONAH CITY SD	65,419.31	70,758.51	67,925.87	54,895.36
139	CITY OF NOME	276,562.63	284,173.83	273,419.08	218,018.19
140	CITY OF KOTZEBUE	420,002.67	389,550.86	382,307.27	319,182.66
141	GALENA CITY SD	376,866.58	367,303.01	291,335.91	296,252.26
143	CITY OF PETERSBURG	498,118.66	471,327.18	450,068.59	388,792.15
144	BRISTOL BAY BOROUGH	276,569.35	265,763.93	228,067.63	179,752.39
145	NORTH SLOPE BOROUGH	7,653,784.25	6,910,089.48	6,028,824.97	5,054,002.32
146	WRANGELL PUBLIC SD	82,685.54	81,932.44	83,628.42	76,728.99
148	CITY OF CORDOVA	324,432.24	290,829.31	257,744.08	188,929.67
149	NOME CITY SD	178,347.51	165,369.24	169,655.47	144,978.70
151	CITY OF KING COVE	113,153.59	92,121.05	96,788.67	87,124.06
152	ALASKA HOUSING FINANCE CORPORATION	2,474,822.80	2,402,690.05	2,332,816.68	2,064,192.76
153	LOWER YUKON SD	696,932.24	689,089.78	593,793.58	520,220.08
154	NORTHWEST ARCTIC BOROUGH SD	707,834.46	689,719.34	645,490.88	535,251.58
155	SOUTHEAST ISLAND SD	77,282.64	65,082.95	59,008.42	50,383.22
156	PRIBILOF SD	47,351.98	78,638.48	44,571.99	38,563.94
157	LOWER KUSKOKWIM SD	2,014,546.73	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	FY2016	FY2015	FY2014	FY2013
158	KODIAK ISLAND BOROUGH SD	679,880.92	587,334.98	524,878.35	477,178.81
159	YUKON FLATS SD	89,850.50	101,478.89	97,263.06	84,598.98
160	YUKON / KOYUKUK SD	201,178.06	187,462.25	186,520.96	160,101.59
161	NORTH SLOPE BOROUGH SD	1,280,285.23	1,154,751.25	1,020,577.71	900,636.03
162	ALEUTIAN REGION SD	16,135.15	13,792.07	18,527.58	15,612.94
163	CORDOVA COMMUNITY MEDICAL CENTER	227,258.49	248,861.44	260,285.87	201,408.54
164	LAKE AND PENINSULA BOROUGH SD	174,505.24	157,251.25	163,507.36	144,427.64
165	SITKA COMMUNITY HOSPITAL	902,943.92	943,164.73	781,560.09	683,658.31
166	TANANA SD	11,709.41	11,672.02	9,892.38	9,288.04
167	SOUTHEAST REGIONAL RESOURCE CENTER	143,383.12	157,317.14	144,711.08	131,026.21
168	HYDABURG CITY SD	6,298.66	7,475.06	11,277.74	16,475.08
169	CITY OF TANANA	8,125.00	7,707.44	12,677.22	12,788.60
170	NORTH PACIFIC FISHERY MGMT COUNCIL	157,921.21	165,757.08	139,546.66	126,800.67
171	CITY OF BARROW	103,461.26	125,574.57	134,529.14	110,978.87
172	CITY OF SAINT PAUL	122,736.92	133,701.33	128,370.40	111,596.21
173	MUNICIPALITY OF ANCHORAGE	22,648,726.80	20,997,055.81	18,293,257.88	16,677,049.87
174	KODIAK ISLAND BOROUGH	377,364.74	370,431.63	311,697.73	277,124.34
175	NOME JOINT UTILITY SYSTEM	96,776.83	111,422.79	99,452.05	84,681.11
176	CITY OF SAND POINT	101,324.81	96,047.22	101,352.77	87,815.27
177	KETCHIKAN GATEWAY BOROUGH SD	500,171.03	485,539.41	454,270.54	376,810.88
178	CITY OF DILLINGHAM	253,525.66	240,624.90	232,117.67	190,076.27
179	CITY OF UNALASKA	1,079,554.22	1,034,494.42	964,672.39	811,762.94
180	KENAI PENINSULA BOROUGH	2,191,262.14	2,115,691.71	1,889,346.82	1,601,726.79
181	CITY OF KETCHIKAN	1,087,351.87	1,016,121.42	960,244.76	846,825.30
182	CITY OF SEWARD	520,461.61	505,599.23	447,420.24	400,507.46
183	CITY OF FORT YUKON	29,925.52	24,407.02	31,608.17	40,643.40
184	BRISTOL BAY BOROUGH SD	46,349.16	49,166.61	46,313.69	39,112.35
185	CORDOVA CITY SD	81,499.09	74,642.75	65,675.03	59,711.81
186	CITY OF CRAIG	145,753.57	143,027.57	135,972.60	121,694.88
187	PETERSBURG MEDICAL CENTER	543,713.86	500,699.41	467,468.84	380,890.37
189	HAINES BOROUGH	190,011.51	201,274.78	191,333.61	165,734.57
190	KENAI PENINSULA BOROUGH SD	1,883,310.01	1,801,402.29	1,674,223.18	1,421,241.87
191	CITY OF NORTH POLE	255,809.64	240,246.66	235,377.68	197,079.62
192	CITY OF GALENA	98,842.64	87,750.42	149,890.65	135,131.66
193	CITY OF NENANA	38,856.92	28,910.28	53,954.25	37,806.28
195	YUPIIT SD	188,579.72	190,322.87	176,839.06	158,183.93
196	NENANA CITY SD	135,603.07	113,524.96	110,027.46	91,099.99
198	CITY OF SAXMAN	9,929.50	9,803.77	11,651.84	8,824.85
199	CITY OF HOONAH	98,493.38	115,456.55	95,347.84	81,085.60
200	CITY OF PELICAN	11,524.31	17,659.79	14,777.67	13,383.43
202	CITY OF WHITTIER	96,415.10	92,436.15	100,116.70	95,306.74
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	193,298.76	169,226.85	168,978.13	140,576.51
204	CRAIG CITY SD	73,919.17	80,321.44	77,720.79	70,154.16
205	DILLINGHAM CITY SD	124,402.20	127,452.19	133,413.38	124,333.62
206	CITY OF THORNE BAY	37,467.03	34,968.48	34,043.87	31,346.80
208	CITY OF AKUTAN	81,948.03	61,711.50	72,553.44	47,446.94
209	UNALASKA CITY SD	105,126.45	109,328.98	101,849.90	93,642.85
211	KASHUNAMIUT SD	147,958.89	158,415.85	140,471.80	119,604.08
215	CITY OF HOMER	653,441.50	644,308.00	595,070.63	534,938.35
218	SPECIAL EDUCATION SERVICE AGENCY	22,882.89	24,676.70	20,206.10	16,601.43

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

Employer Number	Employer Name	FY2016	FY2015	FY2014	FY2013
219	BARTLETT REGIONAL HOSPITAL	3,161,219.15	2,984,175.99	2,699,543.46	2,414,840.76
220	NORTHWEST ARCTIC BOROUGH	212,012.19	230,145.66	216,552.55	163,631.44
221	SAINT MARY'S SD	63,597.89	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	163,865.39	173,991.33	163,779.48	133,550.54
224	COPPER RIVER BASIN RHA	55,032.70	51,469.69	44,665.08	44,207.99
225	SKAGWAY CITY SD	36,723.97	40,503.44	33,350.35	30,329.45
227	CITY OF KLAWOCK	66,974.41	66,322.40	56,395.26	41,457.88
228	PETERSBURG CITY SD	97,319.92	97,419.79	90,429.21	82,930.15
230	ALEUTIANS EAST BOROUGH	135,647.09	126,858.38	109,612.91	98,443.63
231	CITY OF KIVALINA	4,033.05	4,399.69	3,733.07	3,392.75
232	BERING STRAITS CRSA	-	-	-	-
235	CITY OF HUSLIA	14,369.40	15,502.85	13,523.32	12,323.53
237	CITY OF KALTAG	3,440.74	3,849.87	3,224.16	2,215.50
240	HAINES BOROUGH SD	71,531.31	68,143.61	67,003.94	65,906.95
241	CITY OF NOORVIK	12,067.90	12,129.99	26,916.46	26,096.37
242	CITY OF ELIM	3,903.32	2,993.68	2,199.92	2,355.23
243	CITY OF ATKA	19,573.72	17,896.90	9,812.00	4,131.41
244	ALEUTIANS EAST BOROUGH SD	84,983.69	90,618.86	89,123.69	70,705.53
246	DELTA/GREELY SD	218,292.34	187,769.22	175,538.63	151,031.28
247	LAKE AND PENINSULA BOROUGH	36,807.18	35,902.22	37,095.73	51,215.64
248	CITY AND BOROUGH OF YAKUTAT	88,576.50	77,818.93	76,016.52	64,363.29
249	CITY OF UNALAKLEET	24,717.11	37,085.54	46,775.10	32,938.60
251	KLAWOCK CITY SD	56,056.88	54,856.08	45,473.50	48,777.59
254	CITY OF MEKORYUK	3,031.76	4,564.01	4,070.22	3,747.20
255	ALASKA GATEWAY SD	116,168.25	107,602.20	99,079.56	89,669.28
256	CITY OF SAINT GEORGE	15,961.71	13,836.37	28,122.53	25,689.99
257	PELICAN CITY SD	13,039.90	12,497.50	11,552.86	9,822.93
258	DENALI BOROUGH	41,137.77	36,328.96	36,768.80	34,167.31
259	CITY OF ALLAKAKET	3,037.19	3,027.57	2,652.98	2,411.12
260	CITY OF KACHEMAK	2,671.47	3,130.17	2,650.03	2,147.65
262	COOK INLET HOUSING AUTHORITY	748,313.20	661,663.73	612,411.06	490,014.27
263	INTERIOR RHA	119,833.91	139,225.89	132,561.93	132,158.67
264	YAKUTAT SD	26,845.93	26,311.58	29,711.94	28,902.61
265	KAKE CITY SD	51,290.07	46,392.29	48,232.20	38,336.76
266	CITY OF QUINHAGAK	-	-	2,376.05	2,159.44
267	ALEUTIAN HOUSING AUTHORITY	126,353.37	121,383.23	128,809.24	108,392.22
270	BERING STRAITS RHA	172,838.49	165,770.11	143,539.40	120,405.00
271	CITY OF EGEGIK	15,238.32	13,168.24	10,552.44	8,703.84
275	ILISAGVIK COLLEGE	487,530.42	453,488.90	453,401.65	413,068.29
276	NORTH PACIFIC RIM HA	159,396.18	149,328.50	129,199.85	115,582.99
278	SAXMAN SEAPORT	8,770.85	8,943.98	7,514.61	7,255.96
279	TLINGIT-HAIDA RHA	315,998.92	298,630.33	292,815.98	265,527.92
280	CITY OF TOKSOOK BAY	3,564.54	3,606.44	2,648.39	4,224.67
281	BARANOF ISLAND HA	75,480.29	73,555.43	67,515.96	59,359.63
282	CITY OF DELTA JUNCTION	40,054.78	29,485.84	27,078.15	23,277.80
283	CITY OF ANDERSON	1,591.10	4,018.65	7,179.13	6,723.71
284	INTER-ISLAND FERRY AUTHORITY	115,014.15	119,015.18	102,105.29	93,354.43
285	CITY OF HOOPER BAY	7,640.14	7,945.74	6,741.84	6,127.22
286	CITY OF SELDOVIA	6,647.51	8,884.27	7,978.22	6,402.76

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

Employer Number	Employer Name	FY2016	FY2015	FY2014	FY2013
287	CITY OF KOYUK	2,549.95	2,781.76	2,360.28	2,145.10
288	NORTHWEST INUPIAT HOUSING AUTHORITY	115,081.44	105,199.97	115,228.75	108,781.76
290	CITY OF UPPER KALSKAG	3,383.63	3,686.71	5,558.68	2,854.84
291	CITY OF SHAKTOOLIK	1,567.94	1,576.41	1,736.65	1,947.21
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	130,326.99	151,235.52	136,498.26	120,374.22
294	CITY OF MOUNTAIN VILLAGE	-	-	-	-
296	MUNICIPALITY OF SKAGWAY	379,737.11	364,106.21	329,903.72	265,607.56
297	CITY OF NULATO	5,828.84	4,837.61	6,965.31	4,396.44
298	CITY OF ANIAK	5,095.40	6,009.26	9,745.64	9,548.49
299	ALASKA GASLINE DEVELOPMENT CORPORATION	319,809.73	346,160.10	59,834.16	-
<b>Subtotal</b>		<b>281,059,443.65</b>	<b>753,680,641.72</b>	<b>300,998,446.84</b>	<b>267,092,321.80</b>
Nonemployer:					
999	STATE OF ALASKA	42,976,825.15	472,536,547.57	82,553,589.50	77,689,124.75
<b>Total</b>		<b>324,036,268.80</b>	<b>1,226,217,189.29</b>	<b>383,552,036.34</b>	<b>344,781,446.55</b>

\*Includes FY2013 amount of \$5,961.86 and FY2014 amount of \$5,708.11 from Employer #245

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

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

  

		<b>FY2008</b>	<b>FY2007</b>
<b>Total</b>	<b>Total Plan Contributions</b>	<b>151,198,000</b>	<b>207,539,000</b>



State of Alaska Public Employees' Retirement System  
 Schedule F - Present Value of Future State Assistance Contributions as of 6/30/2016

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	642,000.00	0.25639%
103	ANNETTE ISLAND SD	232,000.00	0.09265%
104	BERING STRAIT SD	2,047,000.00	0.81751%
105	CHATHAM SD	141,000.00	0.05631%
106	ALASKA MUNICIPAL LEAGUE	62,000.00	0.02476%
107	CITY OF VALDEZ	1,814,000.00	0.72445%
108	JUNEAU BOROUGH SD	2,912,000.00	1.16296%
109	MATANUSKA-SUSITNA BOROUGH	5,012,000.00	2.00163%
110	MATANUSKA-SUSITNA BOROUGH SD	7,504,000.00	2.99685%
111	ANCHORAGE SD	23,267,000.00	9.29208%
112	COPPER RIVER SD	257,000.00	0.10264%
113	UNIVERSITY OF ALASKA	25,219,000.00	10.07165%
115	CITY OF KENAI	1,833,000.00	0.73204%
116	FAIRBANKS NORTH STAR BOROUGH	6,005,000.00	2.39820%
117	FAIRBANKS NORTH STAR BOROUGH SD	8,708,000.00	3.47769%
118	DENALI BOROUGH SD	282,000.00	0.11262%
120	CITY AND BOROUGH OF SITKA	2,655,000.00	1.06032%
121	CHUGACH SD	139,000.00	0.05551%
122	KETCHIKAN GATEWAY BOROUGH	1,363,000.00	0.54434%
123	CITY OF SOLDOTNA	982,000.00	0.39218%
124	IDITAROD AREA SD	244,000.00	0.09745%
125	KUSPUK SD	352,000.00	0.14058%
126	CITY AND BOROUGH OF JUNEAU	8,482,000.00	3.38743%
128	CITY OF KODIAK	1,652,000.00	0.65975%
129	CITY OF FAIRBANKS	2,187,000.00	0.87342%
131	CITY OF WASILLA	1,637,000.00	0.65376%
132	CITY OF SKAGWAY	-	0.00000%
133	SITKA BOROUGH SD	737,000.00	0.29433%
134	CITY OF PALMER	996,000.00	0.39777%
135	CITY AND BOROUGH OF WRANGELL	760,000.00	0.30352%
136	CITY OF BETHEL	1,397,000.00	0.55792%
137	VALDEZ CITY SD	566,000.00	0.22604%
138	HOONAH CITY SD	179,000.00	0.07149%
139	CITY OF NOME	753,000.00	0.30072%
140	CITY OF KOTZEBUE	1,063,000.00	0.42453%
141	GALENA CITY SD	894,000.00	0.35703%
143	CITY OF PETERSBURG	1,143,000.00	0.45648%
144	BRISTOL BAY BOROUGH	627,000.00	0.25040%
145	NORTH SLOPE BOROUGH	16,819,000.00	6.71696%
146	WRANGELL PUBLIC SD	201,000.00	0.08027%
148	CITY OF CORDOVA	789,000.00	0.31510%
149	NOME CITY SD	420,000.00	0.16773%
151	CITY OF KING COVE	235,000.00	0.09385%
152	ALASKA HOUSING FINANCE CORPORATION	5,061,000.00	2.02120%
153	LOWER YUKON SD	1,715,000.00	0.68492%
154	NORTHWEST ARCTIC BOROUGH SD	1,864,000.00	0.74442%
155	SOUTHEAST ISLAND SD	198,000.00	0.07907%
156	PRIBILOF SD	88,000.00	0.03514%
157	LOWER KUSKOKWIM SD	4,494,000.00	1.79476%
158	KODIAK ISLAND BOROUGH SD	1,645,000.00	0.65696%
159	YUKON FLATS SD	287,000.00	0.11462%
160	YUKON / KOYUKUK SD	545,000.00	0.21766%
161	NORTH SLOPE BOROUGH SD	2,890,000.00	1.15417%
162	ALEUTIAN REGION SD	22,000.00	0.00879%
163	CORDOVA COMMUNITY MEDICAL CENTER	735,000.00	0.29354%
164	LAKE AND PENINSULA BOROUGH SD	458,000.00	0.18291%
165	SITKA COMMUNITY HOSPITAL	2,580,000.00	1.03037%
166	TANANA SD	41,000.00	0.01637%
167	SOUTHEAST REGIONAL RESOURCE CENTER	322,000.00	0.12860%

State of Alaska Public Employees' Retirement System  
 Schedule F - Present Value of Future State Assistance Contributions as of 6/30/2016

Employer Number	Employer Name	Present Value of Future State Assistance Contributions	Employer Proportion
168	HYDABURG CITY SD	69,000.00	0.02756%
169	CITY OF TANANA	21,000.00	0.00839%
170	NORTH PACIFIC FISHERY MGMT COUNCIL	330,000.00	0.13179%
171	CITY OF BARROW	310,000.00	0.12380%
172	CITY OF SAINT PAUL	310,000.00	0.12380%
173	MUNICIPALITY OF ANCHORAGE	46,105,000.00	18.41283%
174	KODIAK ISLAND BOROUGH	792,000.00	0.31630%
175	NOME JOINT UTILITY SYSTEM	198,000.00	0.07907%
176	CITY OF SAND POINT	268,000.00	0.10703%
177	KETCHIKAN GATEWAY BOROUGH SD	1,422,000.00	0.56790%
178	CITY OF DILLINGHAM	619,000.00	0.24721%
179	CITY OF UNALASKA	2,613,000.00	1.04355%
180	KENAI PENINSULA BOROUGH	5,012,000.00	2.00163%
181	CITY OF KETCHIKAN	2,150,000.00	0.85864%
182	CITY OF SEWARD	1,229,000.00	0.49082%
183	CITY OF FORT YUKON	65,000.00	0.02596%
184	BRISTOL BAY BOROUGH SD	112,000.00	0.04473%
185	CORDOVA CITY SD	222,000.00	0.08866%
186	CITY OF CRAIG	383,000.00	0.15296%
187	PETERSBURG MEDICAL CENTER	1,381,000.00	0.55153%
189	HAINES BOROUGH	534,000.00	0.21326%
190	KENAI PENINSULA BOROUGH SD	4,717,000.00	1.88382%
191	CITY OF NORTH POLE	605,000.00	0.24162%
192	CITY OF GALENA	220,000.00	0.08786%
193	CITY OF NENANA	-	0.00000%
195	YUPIIT SD	413,000.00	0.16494%
196	NENANA CITY SD	352,000.00	0.14058%
198	CITY OF SAXMAN	59,000.00	0.02356%
199	CITY OF HOONAH	292,000.00	0.11662%
200	CITY OF PELICAN	25,000.00	0.00998%
202	CITY OF WHITTIER	245,000.00	0.09785%
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	508,000.00	0.20288%
204	CRAIG CITY SD	227,000.00	0.09066%
205	DILLINGHAM CITY SD	309,000.00	0.12340%
206	CITY OF THORNE BAY	109,000.00	0.04353%
208	CITY OF AKUTAN	156,000.00	0.06230%
209	UNALASKA CITY SD	248,000.00	0.09904%
211	KASHUNAMIUT SD	411,000.00	0.16414%
215	CITY OF HOMER	1,511,000.00	0.60344%
218	SPECIAL EDUCATION SERVICE AGENCY	71,000.00	0.02836%
219	BARTLETT REGIONAL HOSPITAL	7,342,000.00	2.93216%
220	NORTHWEST ARCTIC BOROUGH	591,000.00	0.23603%
221	SAINT MARY'S SD	178,000.00	0.07109%
222	CITY OF SELAWIK	-	0.00000%
223	BRISTOL BAY RHA	400,000.00	0.15975%
224	COPPER RIVER BASIN RHA	156,000.00	0.06230%
225	SKAGWAY CITY SD	69,000.00	0.02756%
227	CITY OF KLAWOCK	208,000.00	0.08307%
228	PETERSBURG CITY SD	284,000.00	0.11342%
230	ALEUTIANS EAST BOROUGH	220,000.00	0.08786%
231	CITY OF KIVALINA	-	0.00000%
232	BERING STRAITS CRSA	-	0.00000%
235	CITY OF HUSLIA	38,000.00	0.01518%
237	CITY OF KALTAG	11,000.00	0.00439%
240	HAINES BOROUGH SD	202,000.00	0.08067%
241	CITY OF NOORVIK	-	0.00000%
242	CITY OF ELIM	-	0.00000%
243	CITY OF ATKA	46,000.00	0.01837%
244	ALEUTIANS EAST BOROUGH SD	181,000.00	0.07229%
246	DELTA/GREELY SD	445,000.00	0.17772%

State of Alaska Public Employees' Retirement System  
 Schedule F - Present Value of Future State Assistance Contributions as of 6/30/2016

Employer Number	Employer Name	Present Value of Future State Assistance Contributions	Employer Proportion
247	LAKE AND PENINSULA BOROUGH	65,000.00	0.02596%
248	CITY AND BOROUGH OF YAKUTAT	193,000.00	0.07708%
249	CITY OF UNALAKLEET	102,000.00	0.04074%
251	KLAWOCK CITY SD	153,000.00	0.06110%
254	CITY OF MEKORYUK	-	0.00000%
255	ALASKA GATEWAY SD	354,000.00	0.14138%
256	CITY OF SAINT GEORGE	-	0.00000%
257	PELICAN CITY SD	22,000.00	0.00879%
258	DENALI BOROUGH	109,000.00	0.04353%
259	CITY OF ALLAKAKET	-	0.00000%
260	CITY OF KACHEMAK	2,000.00	0.00080%
262	COOK INLET HOUSING AUTHORITY	1,785,000.00	0.71287%
263	INTERIOR RHA	309,000.00	0.12340%
264	YAKUTAT SD	65,000.00	0.02596%
265	KAKE CITY SD	124,000.00	0.04952%
266	CITY OF QUINHAGAK	-	0.00000%
267	ALEUTIAN HOUSING AUTHORITY	290,000.00	0.11582%
270	BERING STRAITS RHA	394,000.00	0.15735%
271	CITY OF EGEGIK	23,000.00	0.00919%
275	ILISAGVIK COLLEGE	1,272,000.00	0.50800%
276	NORTH PACIFIC RIM HA	341,000.00	0.13618%
278	SAXMAN SEAPORT	16,000.00	0.00639%
279	TLINGIT-HAIDA RHA	732,000.00	0.29234%
280	CITY OF TOKSOOK BAY	1,000.00	0.00040%
281	BARANOF ISLAND HA	136,000.00	0.05431%
282	CITY OF DELTA JUNCTION	87,000.00	0.03474%
283	CITY OF ANDERSON	6,000.00	0.00240%
284	INTER-ISLAND FERRY AUTHORITY	299,000.00	0.11941%
285	CITY OF HOOPER BAY	-	0.00000%
286	CITY OF SELDOVIA	22,000.00	0.00879%
287	CITY OF KOYUK	-	0.00000%
288	NORTHWEST INUPIAT HOUSING AUTHORITY	243,000.00	0.09705%
290	CITY OF UPPER KALSKAG	5,000.00	0.00200%
291	CITY OF SHAKTOOLIK	8,000.00	0.00319%
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT	335,000.00	0.13379%
294	CITY OF MOUNTAIN VILLAGE	-	0.00000%
296	MUNICIPALITY OF SKAGWAY	913,000.00	0.36462%
297	CITY OF NULATO	38,000.00	0.01518%
298	CITY OF ANIAK	22,000.00	0.00879%
299	ALASKA GASLINE DEVELOPMENT CORPORATION	782,000.00	0.31231%
<b>Total</b>		<b>250,396,000.00</b>	<b>100.00000%</b>

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

State of Alaska Public Employees' Retirement System  
 Schedule G - Supplemental Schedule of Special Funding Amounts by Employer as of 6/30/2016

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	761,478.14	102,648.06
103	ANNETTE ISLAND SD	275,175.90	37,094.00
104	BERING STRAIT SD	2,427,952.88	327,290.62
105	CHATHAM SD	167,240.53	22,544.20
106	ALASKA MUNICIPAL LEAGUE	73,538.39	9,913.05
107	CITY OF VALDEZ	2,151,590.88	290,036.73
108	JUNEAU BOROUGH SD	3,453,931.99	465,593.69
109	MATANUSKA-SUSITNA BOROUGH	5,944,748.33	801,358.37
110	MATANUSKA-SUSITNA BOROUGH SD	8,900,517.05	1,199,799.13
111	ANCHORAGE SD	27,597,058.93	3,720,112.78
112	COPPER RIVER SD	304,828.48	41,091.20
113	UNIVERSITY OF ALASKA	29,912,332.03	4,032,214.04
115	CITY OF KENAI	2,174,126.83	293,074.60
116	FAIRBANKS NORTH STAR BOROUGH	7,122,548.63	960,127.10
117	FAIRBANKS NORTH STAR BOROUGH SD	10,328,585.09	1,392,304.21
118	DENALI BOROUGH SD	334,481.05	45,088.40
120	CITY AND BOROUGH OF SITKA	3,149,103.51	424,502.49
121	CHUGACH SD	164,868.32	22,224.42
122	KETCHIKAN GATEWAY BOROUGH	1,616,658.41	217,927.27
123	CITY OF SOLDOTNA	1,164,753.16	157,009.96
124	IDITAROD AREA SD	289,409.14	39,012.66
125	KUSPUK SD	417,508.26	56,280.56
126	CITY AND BOROUGH OF JUNEAU	10,060,525.80	1,356,169.53
128	CITY OF KODIAK	1,959,442.19	264,134.88
129	CITY OF FAIRBANKS	2,594,007.30	349,674.93
131	CITY OF WASILLA	1,941,650.64	261,736.56
132	CITY OF SKAGWAY	-	-
133	SITKA BOROUGH SD	874,157.92	117,837.41
134	CITY OF PALMER	1,181,358.61	159,248.39
135	CITY AND BOROUGH OF WRANGELL	901,438.29	121,514.84
136	CITY OF BETHEL	1,656,985.92	223,363.46
137	VALDEZ CITY SD	671,334.31	90,496.58
138	HOONAH CITY SD	212,312.44	28,619.94
139	CITY OF NOME	893,135.57	120,395.62
140	CITY OF KOTZEBUE	1,260,827.51	169,960.88
141	GALENA CITY SD	1,060,376.10	142,939.82
143	CITY OF PETERSBURG	1,355,715.75	182,751.92
144	BRISTOL BAY BOROUGH	743,686.59	100,249.74
145	NORTH SLOPE BOROUGH	19,949,066.67	2,689,155.32
146	WRANGELL PUBLIC SD	238,406.71	32,137.48
148	CITY OF CORDOVA	935,835.28	126,151.59
149	NOME CITY SD	498,163.27	67,152.94
151	CITY OF KING COVE	278,734.21	37,573.67
152	ALASKA HOUSING FINANCE CORPORATION	6,002,867.38	809,192.88
153	LOWER YUKON SD	2,034,166.68	274,207.82
154	NORTHWEST ARCTIC BOROUGH SD	2,210,896.03	298,031.13
155	SOUTHEAST ISLAND SD	234,848.40	31,657.81
156	PRIBILOF SD	104,377.07	14,070.14
157	LOWER KUSKOKWIM SD	5,330,346.97	718,536.42
158	KODIAK ISLAND BOROUGH SD	1,951,139.47	263,015.67
159	YUKON FLATS SD	340,411.57	45,887.84
160	YUKON / KOYUKUK SD	646,426.15	87,138.93
161	NORTH SLOPE BOROUGH SD	3,427,837.72	462,076.16
162	ALEUTIAN REGION SD	26,094.27	3,517.53
163	CORDOVA COMMUNITY MEDICAL CENTER	871,785.72	117,517.64
164	LAKE AND PENINSULA BOROUGH SD	543,235.18	73,228.68
165	SITKA COMMUNITY HOSPITAL	3,060,145.79	412,510.89
166	TANANA SD	48,630.22	6,555.41
167	SOUTHEAST REGIONAL RESOURCE CENTER	381,925.17	51,483.92

State of Alaska Public Employees' Retirement System  
 Schedule G - Supplemental Schedule of Special Funding Amounts by Employer as of 6/30/2016

Employer Number	Employer Name	State Proportionate Share of Net Pension Liability Attributable to Employer	Proportionate Share of Pension Plan Expense
168	HYDABURG CITY SD	81,841.11	11,032.27
169	CITY OF TANANA	24,908.16	3,357.65
170	NORTH PACIFIC FISHERY MGMT COUNCIL	391,414.00	52,763.02
171	CITY OF BARROW	367,691.94	49,565.26
172	CITY OF SAINT PAUL	367,691.94	49,565.26
173	MUNICIPALITY OF ANCHORAGE	54,685,279.67	7,371,633.62
174	KODIAK ISLAND BOROUGH	939,393.59	126,631.25
175	NOME JOINT UTILITY SYSTEM	234,848.40	31,657.81
176	CITY OF SAND POINT	317,875.61	42,849.97
177	KETCHIKAN GATEWAY BOROUGH SD	1,686,638.49	227,360.66
178	CITY OF DILLINGHAM	734,197.77	98,970.64
179	CITY OF UNALASKA	3,099,287.19	417,787.20
180	KENAI PENINSULA BOROUGH	5,944,748.33	801,358.37
181	CITY OF KETCHIKAN	2,550,121.49	343,759.08
182	CITY OF SEWARD	1,457,720.61	196,502.28
183	CITY OF FORT YUKON	77,096.70	10,392.72
184	BRISTOL BAY BOROUGH SD	132,843.54	17,907.45
185	CORDOVA CITY SD	263,314.87	35,495.12
186	CITY OF CRAIG	454,277.46	61,237.08
187	PETERSBURG MEDICAL CENTER	1,638,008.27	220,805.25
189	HAINES BOROUGH	633,379.01	85,380.16
190	KENAI PENINSULA BOROUGH SD	5,594,847.94	754,191.43
191	CITY OF NORTH POLE	717,592.33	96,732.21
192	CITY OF GALENA	260,942.66	35,175.35
193	CITY OF NENANA	-	-
195	YUPIIT SD	489,860.55	66,033.72
196	NENANA CITY SD	417,508.26	56,280.56
198	CITY OF SAXMAN	69,980.08	9,433.39
199	CITY OF HOONAH	346,342.08	46,687.28
200	CITY OF PELICAN	29,652.58	3,997.20
202	CITY OF WHITTIER	290,595.24	39,172.55
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	602,540.33	81,223.08
204	CRAIG CITY SD	269,245.39	36,294.56
205	DILLINGHAM CITY SD	366,505.83	49,405.37
206	CITY OF THORNE BAY	129,285.23	17,427.79
208	CITY OF AKUTAN	185,032.07	24,942.52
209	UNALASKA CITY SD	294,153.55	39,652.21
211	KASHUNAMIUT SD	487,488.34	65,713.94
215	CITY OF HOMER	1,792,201.66	241,590.68
218	SPECIAL EDUCATION SERVICE AGENCY	84,213.31	11,352.04
219	BARTLETT REGIONAL HOSPITAL	8,708,368.36	1,173,897.28
220	NORTHWEST ARCTIC BOROUGH	700,986.88	94,493.77
221	SAINT MARY'S SD	211,126.34	28,460.05
222	CITY OF SELAWIK	-	-
223	BRISTOL BAY RHA	474,441.21	63,955.18
224	COPPER RIVER BASIN RHA	185,032.07	24,942.52
225	SKAGWAY CITY SD	81,841.11	11,032.27
227	CITY OF KLAWOCK	246,709.43	33,256.69
228	PETERSBURG CITY SD	336,853.26	45,408.18
230	ALEUTIANS EAST BOROUGH	260,942.66	35,175.35
231	CITY OF KIVALINA	-	-
232	BERING STRAITS CRSA	-	-
235	CITY OF HUSLIA	45,071.91	6,075.74
237	CITY OF KALTAG	13,047.13	1,758.77
240	HAINES BOROUGH SD	239,592.81	32,297.36
241	CITY OF NOORVIK	-	-
242	CITY OF ELIM	-	-
243	CITY OF ATKA	54,560.74	7,354.85
244	ALEUTIANS EAST BOROUGH SD	214,684.65	28,939.72
246	DELTA/GREELY SD	527,815.84	71,150.13

State of Alaska Public Employees' Retirement System  
 Schedule G - Supplemental Schedule of Special Funding Amounts by Employer as of 6/30/2016

Employer Number	Employer Name	State Proportionate Share of Net Pension Liability Attributable to Employer	Proportionate Share of Pension Plan Expense
247	LAKE AND PENINSULA BOROUGH	77,096.70	10,392.72
248	CITY AND BOROUGH OF YAKUTAT	228,917.88	30,858.37
249	CITY OF UNALAKLEET	120,982.51	16,308.57
251	KLAWOCK CITY SD	181,473.76	24,462.86
254	CITY OF MEKORYUK	-	-
255	ALASKA GATEWAY SD	419,880.47	56,600.33
256	CITY OF SAINT GEORGE	-	-
257	PELICAN CITY SD	26,094.27	3,517.53
258	DENALI BOROUGH	129,285.23	17,427.79
259	CITY OF ALLAKAKET	-	-
260	CITY OF KACHEMAK	2,372.21	319.78
262	COOK INLET HOUSING AUTHORITY	2,117,193.89	285,399.98
263	INTERIOR RHA	366,505.83	49,405.37
264	YAKUTAT SD	77,096.70	10,392.72
265	KAKE CITY SD	147,076.77	19,826.10
266	CITY OF QUINHAGAK	-	-
267	ALEUTIAN HOUSING AUTHORITY	343,969.88	46,367.50
270	BERING STRAITS RHA	467,324.59	62,995.85
271	CITY OF EGEGIK	27,280.37	3,677.42
275	ILISAGVIK COLLEGE	1,508,723.04	203,377.46
276	NORTH PACIFIC RIM HA	404,461.13	54,521.79
278	SAXMAN SEAPORT	18,977.65	2,558.21
279	TLINGIT-HAIDA RHA	868,227.41	117,037.97
280	CITY OF TOKSOOK BAY	1,186.10	159.89
281	BARANOF ISLAND HA	161,310.01	21,744.76
282	CITY OF DELTA JUNCTION	103,190.96	13,910.25
283	CITY OF ANDERSON	7,116.62	959.33
284	INTER-ISLAND FERRY AUTHORITY	354,644.80	47,806.50
285	CITY OF HOOPER BAY	-	-
286	CITY OF SELDOVIA	26,094.27	3,517.53
287	CITY OF KOYUK	-	-
288	NORTHWEST INUPIAT HOUSING AUTHORITY	288,223.03	38,852.77
290	CITY OF UPPER KALSKAG	5,930.52	799.44
291	CITY OF SHAKTOOLIK	9,488.82	1,279.10
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT	397,344.51	53,562.46
294	CITY OF MOUNTAIN VILLAGE	-	-
296	MUNICIPALITY OF SKAGWAY	1,082,912.06	145,977.69
297	CITY OF NULATO	45,071.91	6,075.74
298	CITY OF ANIAK	26,094.27	3,517.53
299	ALASKA GASLINE DEVELOPMENT CORPORATION	927,532.56	125,032.37
<b>Total</b>		<b>296,995,451.44</b>	<b>40,035,301.44</b>

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