

# State of Alaska Public Employees' Retirement System

Information  
Required Under  
Governmental  
Accounting  
Standards Board  
Statement No. 68  
as of June 30, 2018

January 2019

**BUCK**



January 30, 2019

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

**Re: GASB 68 Report for June 30, 2019 reporting – PERS**

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

We have prepared the required accounting information for Governmental Accounting Standards Board (GASB) Statement No. 68 (GASB 68) for the State of Alaska Public Employees' Retirement System (PERS) for June 30, 2019 reporting based on a measurement date of June 30, 2018. Under GASB 68, accounting information prepared under GASB 67 as of June 30, 2018 (as previously provided) serves as the basis for these disclosures. Please refer to the GASB 67 report dated October 5, 2018 for any supplemental information or documentation.

This report covers the pension portion of PERS. A separate GASB 75 report will be issued for the healthcare portion of PERS.

I certify that the information contained in this report has been prepared in accordance with generally accepted actuarial principles and practices. To the best of my knowledge, the information fairly presents the actuarial position of PERS in accordance with the requirements of GASB 68 as of the June 30, 2018 measurement date.

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

Future actuarial measurements may differ significantly from current measurements due to plan experience differing from that anticipated by the economic and demographic assumptions, increases or decreases expected as part of the natural operation of the methodology used for these measurements, and changes in plan provisions or applicable law. An analysis of the potential range of such future differences is beyond the scope of this report, except for the GASB 68 required disclosure of the sensitivity of net pension liability to changes in the discount rate.

In preparing the actuarial results, we have relied upon information provided by staff of the State of Alaska regarding plan provisions, participants, assets, contributions and other matters used in the June 30, 2017 actuarial valuation of PERS. Although we did not audit the data, we reviewed the data for reasonableness and consistency with the prior year's information. The accuracy of the results presented herein is dependent on the accuracy of the data.

This valuation was prepared based on the actuarial assumptions and methods used in the June 30, 2017 actuarial valuation of PERS, except as noted herein. We rolled forward the liabilities from that date to the June 30, 2018 measurement date, as GASB 68 permits. In my opinion, the actuarial assumptions used are appropriate for purposes of the valuation and are reasonably related to the experience of PERS and to reasonable long-term expectations.

Where presented, the "net pension liability" and "plan fiduciary net position as a percentage of the total pension liability" are measured on a market value of assets basis. These items presented may be appropriate for GASB 68 reporting but make no assessment regarding the cost to settle (i.e., purchase annuities) to cover any portion of the plan's liabilities.

This report was prepared under my supervision and in accordance with all applicable Actuarial Standards of Practice. I am a Fellow of the Society of Actuaries, an Enrolled Actuary, a Member of the American Academy of Actuaries and a Fellow of the Conference of Consulting Actuaries. I meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinions contained herein.

I am available to discuss this report with you at your convenience. I can be reached at (602) 803-6174.

Respectfully submitted,



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

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## Section 1 – GASB 68 Information

### Pension Expense

Measurement Date	June 30, 2018	June 30, 2017
Reporting Date	June 30, 2019	June 30, 2018
Service cost	\$ 170,816,000	\$ 184,411,000
Interest cost	1,108,068,000	1,072,312,000
Expected return on assets	(701,252,000)	(646,911,000)
Current period effect of benefit changes	0	0
Current period difference between expected and actual experience	(178,161,176)	(96,974,737)
Current period effect of changes in assumptions	0	0
Current period difference between projected and actual investment earnings	(4,811,600)	(80,219,000)
Member contributions	(84,956,000)	(89,345,000)
Administrative expenses	6,250,000	7,526,000
Service purchases and plan transfers	0	0
Current period recognition of prior years' deferred outflows of resources	224,608,800	250,903,207
Current period recognition of prior years' deferred inflows of resources	(307,877,113)	(191,358,136)
Other additions less other deductions	<u>(26,000)</u>	<u>(38,000)</u>
Total	\$ 232,658,911	\$ 410,306,334

The employers' allocation of the pension expense for June 30, 2019 reporting is shown in Schedule C in the Appendix.

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

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

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

### Actuarial Assumptions

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

The actuarial assumptions used in the June 30, 2017 actuarial valuation were based on the results of an actuarial experience study for the period July 1, 2009 to June 30, 2013, resulting in changes in actuarial assumptions adopted by the Alaska Retirement Management Board to better reflect expected future experience.

### Actuarial Cost Method

Entry Age Normal – Level Percentage of Payroll

### Asset Valuation Method

Invested assets are reported at fair value.

### Allocation of Net Pension Liability

The employers' allocations of net pension liability as of the June 30, 2017 and June 30, 2018 measurement dates are shown in Schedule A and Schedule B, respectively, in the Appendix.

### Allocation of Deferred Outflows/Inflows of Resources

The employers' allocation of deferred outflows/inflows of resources as of the June 30, 2018 measurement date is shown in Schedule C in the Appendix.

The chart below provides details of the deferred inflows/outflows as of the June 30, 2018 measurement date:

Date Created	Type	Original Amortization Period	Deferred (Inflow)/Outflow as of June 30, 2018
June 30, 2015	Asset Loss	5 years	\$79,571,200
June 30, 2016	Asset Loss	5 years	\$290,075,200
June 30, 2017	Asset Gain	5 years	\$(240,657,000)
June 30, 2018	Asset Gain	5 years	\$(19,246,400)
June 30, 2018	Liability Gain	1.7 years	\$(124,712,824)

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

The employers' allocation of recognition of the deferred outflows/inflows as of the June 30, 2018 measurement date for each of the next five fiscal years and thereafter is shown in Schedule D in the Appendix. These amounts include recognition of the deferred outflows/inflows from prior years.

**Allocation Methodology**

Amounts for the June 30, 2017 measurement date were allocated to employers based on the present value of contributions for FY2019-FY2039, as determined by projections based on the June 30, 2016 valuation.

Amounts for the June 30, 2018 measurement date were allocated to employers based on the present value of contributions for FY2020-FY2039, as determined by projections based on the June 30, 2017 valuation.

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

The funding method used in this valuation was adopted by the Board in October 2006. Changes in the amortization of unfunded actuarial accrued liability were made in 2014. The asset smoothing method used to determine valuation assets was changed effective June 30, 2014.

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

### Actuarial Cost Method – 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.

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.

### 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.

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



**Changes in Methods Since the Prior Valuation**

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

**Actuarial Assumptions**

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

Investment Return	8.00% per year, net of all expenses.
Salary Scale	Inflation – 3.12% per year. Productivity – 0.50% per year. See Table 1.
Payroll Growth	3.62% per year. (Inflation + Productivity)
Total Inflation	Total inflation, as measured by the Consumer Price Index for urban and clerical workers for Anchorage, is assumed to be 3.12% annually.
Mortality (Pre-termination)*	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)*	Based upon the 2010-2013 actual mortality experience (see Table 3). 96% of all rates of the RP-2000 table, 2000 Base Year projected to 2018 with Projection Scale BB.
Turnover	Based upon the 2010-2013 actual withdrawal experience (see Tables 4 and 5).
Disability	Incidence rates based on 2010-2013 actual disability experience (see 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 retirement experience (see 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.

\*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%.

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.
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.

#### **Changes in Actuarial Assumptions Since the Prior Valuation**

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

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 Peace Officer/Firefighter Turnover Rates

**Members with less than 5 years of service**

<b>Years of Service</b>	<b>Female (rounded)</b>	<b>Male (rounded)</b>
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**

<b>Age</b>	<b>Female</b>	<b>Male</b>	<b>Age</b>	<b>Female</b>	<b>Male</b>
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 Others Turnover Rates

**Members with 5 or more years of service**

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 Rates

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 Rates

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 Rates

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

## Section 3 – Summary of Plan Provisions

### 1. **Effective Date**

January 1, 1961, with amendments through June 30, 2017. Chapter 82, 1986 Session Laws of Alaska, created a two-tier retirement system. Members who were first hired under PERS before July 1, 1986 (Tier 1) are eligible for different benefits than members hired after June 30, 1986 (Tier 2). Chapter 4, 1996 Session Laws of Alaska created a third tier for members who were first hired after June 30, 1996 (Tier 3). Chapter 9, 2005 Session Laws of Alaska, closed the plan to new members hired after June 30, 2006.

### 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 160 employers participating in PERS, including the State of Alaska and 159 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 PERS. Elected officials may waive PERS membership.

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

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

## 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 PERS and TRS simultaneously;
- leave without pay service after June 13, 1987, while receiving Workers' Compensation;
- Village Public Safety Officer service; and
- service as a temporary employee of the legislature before July 1, 1979, but this service must have been claimed no later than July 1, 2003, or by the date of retirement, if sooner (not more than 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 PERS is creditable if the employers agree to pay the required contributions.

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

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

## 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 payroll amount over a closed 25-year period starting June 30, 2014.

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 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 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 TRS; or
  - (v) two years of paid-up PERS service and a minimum three years of TRS service to qualify for a public service benefit.
- (b) Members may retire at any age when they have:
  - (i) 20 paid-up years of PERS Peace Officer/Firefighter service; or
  - (ii) 30 paid-up years of PERS "all other" or "elected official" service.

Benefit Type: Lifetime benefits are paid to members. Eligible members may receive normal, unreduced benefits when they (1) reach normal retirement age and complete the service required; or (2) satisfy the minimum service requirements under the "20 and out" or "30 and out" provisions. Members may receive early, 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 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. 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 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 PERS, TRS, or the University of Alaska's Optional Retirement Plan will:

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

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

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

#### **Changes in Benefit Provisions 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 6/30/2017

Employer Number	Employer Name	FY2017 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)	2,765,445,000.00	51.14115%	7,217,330,468	4,573,618,239	2,643,712,229	73,223,121	(81,741,107)		
102	SOUTHWEST REGION SD	5,101,000.00	0.09433%	13,312,723	8,436,265	4,876,458	130,804	(477,389)		
103	ANNETTE ISLAND SD	2,096,000.00	0.03876%	5,470,195	3,466,460	2,003,736	53,747	(94,166)		
104	BERING STRAIT SD	14,691,000.00	0.27168%	38,340,955	24,296,641	14,044,313	376,718	(2,107,153)		
105	CHATHAM SD	1,214,000.00	0.02245%	3,168,329	2,007,768	1,160,561	31,130	(107,729)		
106	ALASKA MUNICIPAL LEAGUE	448,000.00	0.00828%	1,169,202	740,923	428,279	11,488	(39,002)		
107	CITY OF VALDEZ	14,439,000.00	0.26702%	37,683,279	23,879,872	13,803,406	478,438	(1,175,915)		
108	JUNEAU BOROUGH SD	22,667,000.00	0.41918%	59,156,928	37,487,712	21,669,216	581,244	(2,189,581)		
109	MATANUSKA-SUSITNA BOROUGH	41,127,000.00	0.76056%	107,334,317	68,017,696	39,316,621	1,467,183	(2,761,776)		
110	MATANUSKA-SUSITNA BOROUGH SD	59,303,000.00	1.09669%	154,770,516	98,077,988	56,692,527	1,520,692	(5,301,408)		
111	ANCHORAGE SD	176,163,000.00	3.25777%	459,754,791	291,346,351	168,408,440	4,517,303	(20,137,994)		
112	COPPER RIVER SD	1,725,000.00	0.03190%	4,501,950	2,852,883	1,649,067	44,234	(311,243)		
113	UNIVERSITY OF ALASKA	193,541,000.00	3.57914%	505,108,348	320,086,875	185,021,473	5,227,398	(17,366,434)		
115	CITY OF KENAI	13,772,000.00	0.25468%	35,942,525	22,776,758	13,165,767	448,477	(1,557,616)		
116	FAIRBANKS NORTH STAR BOROUGH	45,697,000.00	0.84507%	119,261,222	75,575,769	43,685,453	1,379,107	(4,782,211)		
117	FAIRBANKS NORTH STAR BOROUGH SD	62,519,000.00	1.15616%	163,163,716	103,396,755	59,766,961	1,603,159	(8,988,037)		
118	DENALI BOROUGH SD	2,960,000.00	0.05474%	7,725,085	4,895,382	2,829,703	267,655	(50,875)		
120	CITY AND BOROUGH OF SITKA	19,182,000.00	0.35473%	50,061,684	31,724,061	18,337,623	664,330	(2,545,236)		
121	CHUGACH SD	974,000.00	0.01801%	2,541,971	1,610,845	931,125	24,976	(182,444)		
122	KETCHIKAN GATEWAY BOROUGH	10,160,000.00	0.18789%	26,515,833	16,803,068	9,712,765	350,054	(1,168,277)		
123	CITY OF SOLDOTNA	7,638,000.00	0.14125%	19,933,852	12,632,070	7,301,781	275,961	(724,326)		
124	IDITAROD AREA SD	1,455,000.00	0.02691%	3,797,297	2,406,345	1,390,952	37,310	(383,995)		
125	KUSPUK SD	3,089,000.00	0.05712%	8,061,753	5,108,728	2,953,025	79,210	(114,539)		
126	CITY AND BOROUGH OF JUNEAU	65,823,000.00	1.21726%	171,786,582	108,861,060	62,925,522	2,079,125	(6,178,094)		
128	CITY OF KODIAK	12,237,000.00	0.22630%	31,936,442	20,238,105	11,698,337	379,646	(1,457,442)		
129	CITY OF FAIRBANKS	15,191,000.00	0.28093%	39,645,868	25,123,564	14,522,304	497,667	(2,288,169)		
131	CITY OF WASILLA	12,799,000.00	0.23669%	33,403,164	21,167,566	12,235,598	402,628	(1,152,902)		
132	CITY OF SKAGWAY	-	0.00000%	-	-	-	-	-		
133	SITKA BOROUGH SD	5,039,000.00	0.09319%	13,150,914	8,333,727	4,817,187	137,596	(847,554)		
134	CITY OF PALMER	7,406,000.00	0.13696%	19,328,372	12,248,378	7,079,994	219,399	(867,809)		
135	CITY AND BOROUGH OF WRANGELL	5,504,000.00	0.10179%	14,364,483	9,102,765	5,261,718	141,138	(649,657)		
136	CITY OF BETHEL	10,211,000.00	0.18883%	26,648,934	16,887,414	9,761,520	309,987	(1,293,247)		
137	VALDEZ CITY SD	4,117,000.00	0.07614%	10,744,654	6,808,881	3,935,773	127,452	(554,776)		
138	HOONAH CITY SD	1,205,000.00	0.02228%	3,144,840	1,992,884	1,151,957	30,900	(241,481)		
139	CITY OF NOME	5,683,000.00	0.10510%	14,831,642	9,398,803	5,432,839	184,992	(650,264)		
140	CITY OF KOTZEBUE	7,487,000.00	0.13846%	19,539,768	12,382,340	7,157,428	280,484	(1,111,425)		
141	GALENA CITY SD	6,690,000.00	0.12372%	17,459,736	11,064,225	6,395,511	171,550	(856,541)		
143	CITY OF PETERSBURG	8,749,000.00	0.16179%	22,833,368	14,469,493	8,363,876	263,364	(904,676)		
144	BRISTOL BAY BOROUGH	4,354,000.00	0.08052%	11,363,183	7,200,842	4,162,340	142,652	(673,973)		
145	NORTH SLOPE BOROUGH	135,819,000.00	2.51169%	354,463,968	224,623,616	129,840,352	5,034,386	(10,154,312)		
146	WRANGELL PUBLIC SD	1,591,000.00	0.02942%	4,152,233	2,631,268	1,520,965	40,798	(174,826)		
148	CITY OF CORDOVA	6,455,000.00	0.11937%	16,846,427	10,675,571	6,170,856	209,750	(454,748)		
149	NOME CITY SD	3,254,000.00	0.06018%	8,492,374	5,381,613	3,110,761	83,441	(329,263)		
151	CITY OF KING COVE	2,060,000.00	0.03810%	5,376,242	3,406,921	1,969,320	52,824	(96,951)		
152	ALASKA HOUSING FINANCE CORPORATION	37,302,000.00	0.68982%	97,351,732	61,691,738	35,659,995	1,101,704	(4,466,580)		
153	LOWER YUKON SD	12,863,000.00	0.23787%	33,570,193	21,273,412	12,296,781	329,843	(1,495,062)		
154	NORTHWEST ARCTIC BOROUGH SD	13,251,000.00	0.24505%	34,582,805	21,915,104	12,667,701	403,251	(1,888,411)		
155	SOUTHEAST ISLAND SD	2,099,000.00	0.03882%	5,478,025	3,471,421	2,006,604	168,350	(86,949)		
156	PRIBILOF SD	575,000.00	0.01063%	1,500,650	950,961	549,689	14,745	(114,305)		
157	LOWER KUSKOKWIM SD	35,531,000.00	0.65707%	92,729,730	58,762,778	33,966,953	911,112	(3,119,948)		
158	KODIAK ISLAND BOROUGH SD	13,588,000.00	0.25128%	35,462,317	22,472,450	12,989,867	348,434	(944,447)		
159	YUKON FLATS SD	2,013,000.00	0.03723%	5,253,580	3,329,191	1,924,389	51,619	(364,038)		
160	YUKON / KOYUKUK SD	4,392,000.00	0.08122%	11,462,356	7,263,689	4,198,668	112,623	(413,449)		
161	NORTH SLOPE BOROUGH SD	23,761,000.00	0.43941%	62,012,077	39,297,018	22,715,059	736,334	(1,584,822)		
162	ALEUTIAN REGION SD	163,000.00	0.00301%	425,402	269,577	155,825	4,180	(19,730)		
163	CORDOVA COMMUNITY MEDICAL CENTER	4,194,000.00	0.07756%	10,945,611	6,936,227	4,009,383	143,956	(1,148,997)		
164	LAKE AND PENINSULA BOROUGH SD	3,475,000.00	0.06426%	9,069,146	5,747,112	3,322,033	89,109	(469,465)		
165	SITKA COMMUNITY HOSPITAL	19,079,000.00	0.35283%	49,792,872	31,553,715	18,239,157	711,858	(2,371,900)		
166	TANANA SD	269,000.00	0.00497%	702,043	444,884	257,159	6,898	(40,407)		
167	SOUTHEAST REGIONAL RESOURCE CENTER	2,649,000.00	0.04899%	6,913,429	4,381,036	2,532,393	67,928	(173,090)		
168	HYDABURG CITY SD	582,000.00	0.01076%	1,518,919	962,538	556,381	15,187	(53,596)		
169	CITY OF TANANA	154,000.00	0.00285%	401,913	254,692	147,221	13,602	(6,867)		
170	NORTH PACIFIC FISHERY MGMT COUNCIL	2,500,000.00	0.04623%	6,524,565	4,134,613	2,389,952	88,424	(272,103)		
171	CITY OF BARROW	2,386,000.00	0.04412%	6,227,045	3,946,075	2,280,970	61,184	(275,248)		

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

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)
101	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)		3,472,759,922	1,943,613,373
102	SOUTHWEST REGION SD		6,405,677	3,585,091
103	ANNETTE ISLAND SD		2,632,092	1,473,113
104	BERING STRAIT SD		18,448,501	10,325,146
105	CHATHAM SD		1,524,503	853,225
106	ALASKA MUNICIPAL LEAGUE		562,584	314,864
107	CITY OF VALDEZ		18,132,048	10,148,035
108	JUNEAU BOROUGH SD		28,464,514	15,930,848
109	MATANUSKA-SUSITNA BOROUGH		51,646,009	28,904,927
110	MATANUSKA-SUSITNA BOROUGH SD		74,470,865	41,679,406
111	ANCHORAGE SD		221,220,023	123,811,091
112	COPPER RIVER SD		2,166,201	1,212,367
113	UNIVERSITY OF ALASKA		243,042,775	136,024,718
115	CITY OF KENAI		17,294,450	9,679,254
116	FAIRBANKS NORTH STAR BOROUGH		57,384,873	32,116,820
117	FAIRBANKS NORTH STAR BOROUGH SD		78,509,418	43,939,679
118	DENALI BOROUGH SD		3,717,076	2,080,351
120	CITY AND BOROUGH OF SITKA		24,088,160	13,481,516
121	CHUGACH SD		1,223,119	684,548
122	KETCHIKAN GATEWAY BOROUGH		12,758,612	7,140,663
123	CITY OF SOLDOTNA		9,591,563	5,368,148
124	IDITAROD AREA SD		1,827,144	1,022,605
125	KUSPUK SD		3,879,070	2,171,015
126	CITY AND BOROUGH OF JUNEAU		82,658,479	46,261,800
128	CITY OF KODIAK		15,366,844	8,600,423
129	CITY OF FAIRBANKS		19,076,386	10,676,557
131	CITY OF WASILLA		16,072,587	8,995,409
132	CITY OF SKAGWAY		-	-
133	SITKA BOROUGH SD		6,327,820	3,541,516
134	CITY OF PALMER		9,300,225	5,205,094
135	CITY AND BOROUGH OF WRANGELL		6,911,752	3,868,328
136	CITY OF BETHEL		12,822,657	7,176,507
137	VALDEZ CITY SD		5,170,001	2,893,515
138	HOONAH CITY SD		1,513,202	846,900
139	CITY OF NOME		7,136,535	3,994,133
140	CITY OF KOTZEBUE		9,401,942	5,262,022
141	GALENA CITY SD		8,401,094	4,701,874
143	CITY OF PETERSBURG		10,986,722	6,148,983
144	BRISTOL BAY BOROUGH		5,467,618	3,060,084
145	NORTH SLOPE BOROUGH		170,557,281	95,456,473
146	WRANGELL PUBLIC SD		1,997,928	1,118,189
148	CITY OF CORDOVA		8,105,988	4,536,711
149	NOME CITY SD		4,086,272	2,286,980
151	CITY OF KING COVE		2,586,884	1,447,812
152	ALASKA HOUSING FINANCE CORPORATION		46,842,693	26,216,636
153	LOWER YUKON SD		16,152,956	9,040,389
154	NORTHWEST ARCTIC BOROUGH SD		16,640,194	9,313,084
155	SOUTHEAST ISLAND SD		2,635,859	1,475,222
156	PRIBILOF SD		722,067	404,122
157	LOWER KUSKOKWIM SD		44,618,726	24,971,940
158	KODIAK ISLAND BOROUGH SD		17,063,388	9,549,934
159	YUKON FLATS SD		2,527,863	1,414,779
160	YUKON / KOYUKUK SD		5,515,337	3,086,791
161	NORTH SLOPE BOROUGH SD		29,838,326	16,699,735
162	ALEUTIAN REGION SD		204,690	114,560
163	CORDOVA COMMUNITY MEDICAL CENTER		5,266,695	2,947,632
164	LAKE AND PENINSULA BOROUGH SD		4,363,797	2,442,304
165	SITKA COMMUNITY HOSPITAL		23,958,816	13,409,126
166	TANANA SD		337,802	189,059
167	SOUTHEAST REGIONAL RESOURCE CENTER		3,326,532	1,861,773
168	HYDABURG CITY SD		730,858	409,042
169	CITY OF TANANA		193,388	108,234
170	NORTH PACIFIC FISHERY MGMT COUNCIL		3,139,422	1,757,053
171	CITY OF BARROW		2,996,265	1,676,931

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

Employer Number	Employer Name	FY2017 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
172	CITY OF SAINT PAUL	2,470,000.00	0.04568%	6,446,270	4,084,998	2,361,272	63,338	(249,532)		
173	MUNICIPALITY OF ANCHORAGE	363,853,000.00	6.72870%	949,593,047	601,756,577	347,836,470	12,752,448	(30,331,839)		
174	KODIAK ISLAND BOROUGH	5,949,000.00	0.11001%	15,525,855	9,838,726	5,687,130	191,296	(651,707)		
175	NOME JOINT UTILITY SYSTEM	1,493,000.00	0.02761%	3,896,470	2,469,191	1,427,279	38,285	(135,992)		
176	CITY OF SAND POINT	1,919,000.00	0.03549%	5,008,256	3,173,729	1,834,527	54,453	(265,905)		
177	KETCHIKAN GATEWAY BOROUGH SD	10,669,000.00	0.19730%	27,844,234	17,644,876	10,199,359	273,582	(1,348,978)		
178	CITY OF DILLINGHAM	5,119,000.00	0.09467%	13,359,700	8,466,034	4,893,666	137,854	(337,141)		
179	CITY OF UNALASKA	19,354,000.00	0.35791%	50,510,574	32,008,522	18,502,052	725,270	(2,352,522)		
180	KENAI PENINSULA BOROUGH	36,348,000.00	0.67218%	94,861,958	60,113,969	34,747,989	1,340,683	(4,735,236)		
181	CITY OF KETCHIKAN	16,369,000.00	0.30271%	42,720,243	27,071,794	15,648,449	547,673	(1,576,121)		
182	CITY OF SEWARD	8,461,000.00	0.15647%	22,081,738	13,993,185	8,088,553	257,447	(1,343,223)		
183	CITY OF FORT YUKON	292,000.00	0.00540%	762,069	482,923	279,146	7,975	(132,425)		
184	BRISTOL BAY BOROUGH SD	673,000.00	0.01245%	1,756,413	1,113,038	643,375	17,258	(184,986)		
185	CORDOVA CITY SD	1,334,000.00	0.02467%	3,481,508	2,206,230	1,275,278	34,207	(328,127)		
186	CITY OF CRAIG	3,141,000.00	0.05809%	8,197,464	5,194,728	3,002,736	85,643	(222,873)		
187	PETERSBURG MEDICAL CENTER	10,755,000.00	0.19889%	28,068,679	17,787,106	10,281,573	373,170	(1,014,783)		
189	HAINES BOROUGH	4,140,000.00	0.07656%	10,804,680	6,846,920	3,957,760	106,161	(453,247)		
190	KENAI PENINSULA BOROUGH SD	34,750,000.00	0.64263%	90,691,456	57,471,124	33,220,332	891,085	(4,619,733)		
191	CITY OF NORTH POLE	4,925,000.00	0.09108%	12,853,393	8,145,188	4,708,205	130,032	(356,138)		
192	CITY OF GALENA	1,697,000.00	0.03138%	4,428,875	2,806,575	1,622,299	43,516	(164,853)		
193	CITY OF NENANA	-	0.01407%	1,985,215	1,258,029	727,185	19,506	(22,409)		
195	YUPIIT SD	2,895,000.00	0.05354%	7,555,446	4,787,882	2,767,564	74,236	(405,455)		
196	NENANA CITY SD	3,006,000.00	0.05559%	7,845,137	4,971,459	2,873,678	77,082	(153,802)		
198	CITY OF SAXMAN	143,000.00	0.00264%	373,205	236,500	136,705	8,835	(168,875)		
199	CITY OF HOONAH	2,157,000.00	0.03989%	5,629,395	3,567,344	2,062,051	73,218	(281,551)		
200	CITY OF PELICAN	214,000.00	0.00396%	558,503	353,923	204,580	5,488	(29,581)		
202	CITY OF WHITTIER	1,989,000.00	0.03678%	5,190,944	3,289,498	1,901,446	51,003	(169,586)		
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	4,209,000.00	0.07784%	10,984,758	6,961,035	4,023,723	107,930	(299,317)		
204	CRAIG CITY SD	1,773,000.00	0.03279%	4,627,222	2,932,268	1,694,954	45,465	(189,241)		
205	DILLINGHAM CITY SD	2,316,000.00	0.04283%	6,044,357	3,830,306	2,214,051	59,389	(306,069)		
206	CITY OF THORNE BAY	925,000.00	0.01711%	2,414,089	1,529,807	884,282	30,542	(47,170)		
208	CITY OF AKUTAN	1,745,000.00	0.03227%	4,554,146	2,885,960	1,668,186	184,598	(60,513)		
209	UNALASKA CITY SD	1,936,000.00	0.03580%	5,052,623	3,201,845	1,850,779	49,644	(205,663)		
211	KASHUNAMIUT SD	2,986,000.00	0.05522%	7,792,941	4,938,382	2,854,559	82,849	(393,558)		
215	CITY OF HOMER	11,528,000.00	0.21319%	30,086,075	19,065,529	11,020,546	352,352	(1,193,623)		
218	SPECIAL EDUCATION SERVICE AGENCY	523,000.00	0.00967%	1,364,939	864,961	499,978	23,778	(80,324)		
219	BARTLETT REGIONAL HOSPITAL	56,804,000.00	1.05047%	148,248,560	93,945,029	54,303,531	2,201,054	(5,424,926)		
220	NORTHWEST ARCTIC BOROUGH	3,612,000.00	0.06680%	9,426,692	5,973,689	3,453,003	110,938	(856,835)		
221	SAINT MARY'S SD	1,317,000.00	0.02436%	3,437,141	2,178,114	1,259,027	40,663	(171,338)		
222	CITY OF SELAWIK	-	0.00028%	39,894	25,281	14,613	392	(792)		
223	BRISTOL BAY RHA	3,077,000.00	0.05690%	8,030,435	5,088,882	2,941,553	86,254	(326,056)		
224	COPPER RIVER BASIN RHA	1,141,000.00	0.02110%	2,977,812	1,887,037	1,090,774	34,185	(154,376)		
225	SKAGWAY CITY SD	537,000.00	0.00993%	1,401,477	888,115	513,362	23,633	(61,887)		
227	CITY OF KLAUWOCK	1,372,000.00	0.02537%	3,580,681	2,269,076	1,311,606	35,182	(268,457)		
228	PETERSBURG CITY SD	2,077,000.00	0.03841%	5,420,609	3,435,037	1,985,572	53,283	(268,385)		
230	ALEUTIANS EAST BOROUGH	1,647,000.00	0.03046%	4,298,384	2,723,883	1,574,500	51,163	(160,314)		
231	CITY OF KIVALINA	-	0.00097%	137,356	87,042	50,314	1,391	(2,577)		
232	BERING STRAITS CRSA	-	0.00000%	-	-	-	-	-		
235	CITY OF HUSLIA	260,000.00	0.00481%	678,555	430,000	248,555	6,667	(31,381)		
237	CITY OF KALTAG	61,000.00	0.00113%	159,199	100,885	58,315	1,564	(14,567)		
240	HAINES BOROUGH SD	1,598,000.00	0.02955%	4,170,502	2,642,845	1,527,657	40,977	(166,118)		
241	CITY OF NOORVIK	-	0.00702%	990,375	627,600	362,775	9,731	(19,089)		
242	CITY OF ELIM	-	0.00047%	65,883	41,750	24,133	860	(3,634)		
243	CITY OF ATKA	398,000.00	0.00736%	1,038,711	658,230	380,480	15,090	(33,471)		
244	ALEUTIANS EAST BOROUGH SD	1,592,000.00	0.02944%	4,154,843	2,632,922	1,521,921	40,823	(119,327)		
246	DELTA/GREELY SD	3,829,000.00	0.07081%	9,993,024	6,332,574	3,660,450	98,186	(218,103)		
247	LAKE AND PENINSULA BOROUGH	405,000.00	0.00749%	1,056,980	669,807	387,172	13,371	(84,512)		
248	CITY AND BOROUGH OF YAKUTAT	1,539,000.00	0.02846%	4,016,522	2,545,268	1,471,254	43,618	(105,907)		
249	CITY OF UNALAKLEET	464,000.00	0.00858%	1,210,959	767,384	443,575	11,898	(232,786)		
251	KLAUWOCK CITY SD	1,035,000.00	0.01914%	2,701,170	1,711,730	989,440	26,540	(173,634)		
254	CITY OF MEKORYUK	-	0.00106%	149,761	94,904	54,858	1,471	(2,059)		
255	ALASKA GATEWAY SD	2,963,000.00	0.05479%	7,732,915	4,900,344	2,832,571	75,979	(248,299)		
256	CITY OF SAINT GEORGE	-	0.00733%	1,034,752	655,722	379,030	10,167	(19,785)		
257	PELICAN CITY SD	154,000.00	0.00285%	401,913	254,692	147,221	6,151	(15,803)		
258	DENALI BOROUGH	847,000.00	0.01566%	2,210,523	1,400,807	809,716	33,392	(90,067)		

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

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)
172	CITY OF SAINT PAUL		3,101,749	1,735,968
173	MUNICIPALITY OF ANCHORAGE		456,915,294	255,723,602
174	KODIAK ISLAND BOROUGH		7,470,569	4,181,083
175	NOME JOINT UTILITY SYSTEM		1,874,863	1,049,312
176	CITY OF SAND POINT		2,409,821	1,348,714
177	KETCHIKAN GATEWAY BOROUGH SD		13,397,799	7,498,399
178	CITY OF DILLINGHAM		6,428,281	3,597,742
179	CITY OF UNALASKA		24,304,152	13,602,402
180	KENAI PENINSULA BOROUGH		45,644,689	25,546,145
181	CITY OF KETCHIKAN		20,555,682	11,504,480
182	CITY OF SEWARD		10,625,061	5,946,570
183	CITY OF FORT YUKON		366,685	205,224
184	BRISTOL BAY BOROUGH SD		845,132	472,999
185	CORDOVA CITY SD		1,675,196	937,563
186	CITY OF CRAIG		3,944,370	2,207,561
187	PETERSBURG MEDICAL CENTER		13,505,795	7,558,842
189	HAINES BOROUGH		5,198,883	2,909,680
190	KENAI PENINSULA BOROUGH SD		43,637,970	24,423,037
191	CITY OF NORTH POLE		6,184,662	3,461,394
192	CITY OF GALENA		2,131,040	1,192,688
193	CITY OF NENANA		955,225	534,614
195	YUPIIT SD		3,635,451	2,034,667
196	NENANA CITY SD		3,774,841	2,112,681
198	CITY OF SAXMAN		179,575	100,503
199	CITY OF HOONAH		2,708,694	1,515,985
200	CITY OF PELICAN		268,735	150,404
202	CITY OF WHITTIER		2,497,724	1,397,911
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY		5,285,531	2,958,174
204	CRAIG CITY SD		2,226,478	1,246,102
205	DILLINGHAM CITY SD		2,908,361	1,627,734
206	CITY OF THORNE BAY		1,161,586	650,110
208	CITY OF AKUTAN		2,191,317	1,226,423
209	UNALASKA CITY SD		2,431,169	1,360,662
211	KASHUNAMIUT SD		3,749,726	2,098,624
215	CITY OF HOMER		14,476,504	8,102,123
218	SPECIAL EDUCATION SERVICE AGENCY		656,767	367,575
219	BARTLETT REGIONAL HOSPITAL		71,332,699	39,923,055
220	NORTHWEST ARCTIC BOROUGH		4,535,837	2,538,590
221	SAINT MARY'S SD		1,653,848	925,616
222	CITY OF SELAWIK		19,196	10,743
223	BRISTOL BAY RHA		3,864,001	2,162,581
224	COPPER RIVER BASIN RHA		1,432,832	801,919
225	SKAGWAY CITY SD		674,348	377,415
227	CITY OF KLAWOCK		1,722,915	964,271
228	PETERSBURG CITY SD		2,608,232	1,459,760
230	ALEUTIANS EAST BOROUGH		2,068,251	1,157,547
231	CITY OF KIVALINA		66,092	36,990
232	BERING STRAITS CRSA		-	-
235	CITY OF HUSLIA		326,500	182,734
237	CITY OF KALTAG		76,602	42,872
240	HAINES BOROUGH SD		2,006,719	1,123,108
241	CITY OF NOORVIK		476,538	266,706
242	CITY OF ELIM		31,701	17,742
243	CITY OF ATKA		499,796	279,723
244	ALEUTIANS EAST BOROUGH SD		1,999,184	1,118,891
246	DELTA/GREELY SD		4,808,339	2,691,102
247	LAKE AND PENINSULA BOROUGH		508,586	284,643
248	CITY AND BOROUGH OF YAKUTAT		1,932,628	1,081,642
249	CITY OF UNALAKLEET		582,677	326,109
251	KLAWOCK CITY SD		1,299,721	727,420
254	CITY OF MEKORYUK		72,061	40,330
255	ALASKA GATEWAY SD		3,720,843	2,082,459
256	CITY OF SAINT GEORGE		497,891	278,657
257	PELICAN CITY SD		193,388	108,234
258	DENALI BOROUGH		1,063,636	595,290

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

Employer Number	Employer Name	FY2017 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
259	CITY OF ALLAKAKET	-	0.00069%	97,615	61,858	35,756	997	(1,831)		
260	CITY OF KACHEMAK	38,000.00	0.00070%	99,173	62,846	36,327	1,195	(8,462)		
262	COOK INLET HOUSING AUTHORITY	15,323,000.00	0.28337%	39,990,365	25,341,872	14,648,493	471,407	(727,055)		
263	INTERIOR RHA	1,898,000.00	0.03510%	4,953,450	3,138,998	1,814,451	48,670	(444,231)		
264	YAKUTAT SD	424,000.00	0.00784%	1,106,566	701,230	405,336	10,873	(63,041)		
265	KAKE CITY SD	1,010,000.00	0.01868%	2,635,924	1,670,384	965,541	25,899	(78,403)		
266	CITY OF QUINHAGAK	-	0.00000%	-	-	-	-	-		
267	ALEUTIAN HOUSING AUTHORITY	2,135,000.00	0.03948%	5,571,979	3,530,960	2,041,019	59,088	(264,232)		
270	BERING STRAITS RHA	2,357,000.00	0.04359%	6,151,360	3,898,113	2,253,247	109,485	(572,222)		
271	CITY OF EGEGIK	206,000.00	0.00381%	537,624	340,692	196,932	6,863	(13,435)		
275	ILISAGVIK COLLEGE	9,320,000.00	0.17235%	24,323,579	15,413,838	8,909,741	349,512	(1,196,847)		
276	NORTH PACIFIC RIM HA	2,651,000.00	0.04902%	6,918,649	4,384,344	2,534,305	74,887	(252,155)		
278	SAXMAN SEAPORT	83,000.00	0.00153%	216,616	137,269	79,346	2,317	(10,711)		
279	TLINGIT-HAIDA RHA	5,801,000.00	0.10728%	15,139,601	9,593,957	5,545,644	181,016	(499,858)		
280	CITY OF TOKSOOK BAY	33,000.00	0.00061%	86,124	54,577	31,547	1,706	(10,236)		
281	BARANOF ISLAND HA	1,423,000.00	0.02632%	3,713,783	2,353,422	1,360,361	99,012	(44,701)		
282	CITY OF DELTA JUNCTION	813,000.00	0.01503%	2,121,789	1,344,576	777,212	40,537	(13,974)		
283	CITY OF ANDERSON	48,000.00	0.00089%	125,272	79,385	45,887	1,231	(12,380)		
284	INTER-ISLAND FERRY AUTHORITY	2,121,000.00	0.03922%	5,535,441	3,507,806	2,027,635	57,957	(308,070)		
285	CITY OF HOOPER BAY	-	0.00176%	248,062	157,197	90,865	2,530	(4,654)		
286	CITY OF SELDOVIA	169,000.00	0.00313%	441,061	279,500	161,561	4,973	(22,435)		
287	CITY OF KOYUK	-	0.00062%	86,845	55,034	31,811	880	(1,629)		
288	NORTHWEST INUPIAT HOUSING AUTHORITY	1,804,000.00	0.03336%	4,708,126	2,983,537	1,724,589	55,321	(182,939)		
290	CITY OF UPPER KALSKAG	63,000.00	0.00117%	164,419	104,192	60,227	1,615	(3,715)		
291	CITY OF SHAKTOOLIK	58,000.00	0.00107%	151,370	95,923	55,447	1,487	(10,362)		
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	2,092,000.00	0.03869%	5,459,756	3,459,844	1,999,912	64,398	(452,406)		
294	CITY OF MOUNTAIN VILLAGE	-	0.00000%	-	-	-	-	-		
296	MUNICIPALITY OF SKAGWAY	6,948,000.00	0.12849%	18,133,072	11,490,917	6,642,154	240,851	(734,301)		
297	CITY OF NULATO	303,000.00	0.00560%	790,777	501,115	289,662	7,770	(21,026)		
298	CITY OF ANIAK	395,000.00	0.00730%	1,030,881	653,269	377,612	96,108	(6,789)		
299	ALASKA GASLINE DEVELOPMENT CORPORATION	4,737,000.00	0.08760%	12,362,746	7,834,265	4,528,481	227,555	(1,125,738)		
<b>Subtotal</b>		<b>4,688,944,000.00</b>	<b>86.74653%</b>	<b>12,242,164,069</b>	<b>7,757,852,452</b>	<b>4,484,311,617</b>	<b>133,601,909</b>	<b>(275,730,400)</b>		
Nonemployer:										
999	STATE OF ALASKA	716,678,000.00	13.25347%	1,870,404,931	1,185,274,548	685,130,383	209,898,195	(22,048,618)		
<b>Total</b>		<b>5,405,622,000.00</b>	<b>100.00000%</b>	<b>14,112,569,000</b>	<b>8,943,127,000</b>	<b>5,169,442,000</b>	<b>343,500,104</b>	<b>(297,779,018)</b>	<b>63.37%</b>	<b>1,247,884,000</b>

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

\*Same as FY16 for certain employers who have zero present value of future contributions. All other employers are allocated the remaining 99.96573% based on present value of future contributions.



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

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)
259	CITY OF ALLAKAKET		46,969	26,287
260	CITY OF KACHEMAK		47,719	26,707
262	COOK INLET HOUSING AUTHORITY		19,242,147	10,769,329
263	INTERIOR RHA		2,383,449	1,333,955
264	YAKUTAT SD		532,446	297,996
265	KAKE CITY SD		1,268,327	709,849
266	CITY OF QUINHAGAK		-	-
267	ALEUTIAN HOUSING AUTHORITY		2,681,067	1,500,523
270	BERING STRAITS RHA		2,959,847	1,656,550
271	CITY OF EGEGIK		258,688	144,781
275	ILISAGVIK COLLEGE		11,703,766	6,550,294
276	NORTH PACIFIC RIM HA		3,329,043	1,863,179
278	SAXMAN SEAPORT		104,229	58,334
279	TLINGIT-HAIDA RHA		7,284,716	4,077,066
280	CITY OF TOKSOOK BAY		41,440	23,193
281	BARANOF ISLAND HA		1,786,959	1,000,115
282	CITY OF DELTA JUNCTION		1,020,940	571,394
283	CITY OF ANDERSON		60,277	33,735
284	INTER-ISLAND FERRY AUTHORITY		2,663,486	1,490,684
285	CITY OF HOOPER BAY		119,360	66,803
286	CITY OF SELDOVIA		212,225	118,777
287	CITY OF KOYUK		41,787	23,387
288	NORTHWEST INUPIAT HOUSING AUTHORITY		2,265,407	1,267,889
290	CITY OF UPPER KALSKAG		79,113	44,278
291	CITY OF SHAKTOOLIK		72,835	40,764
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT		2,627,069	1,470,302
294	CITY OF MOUNTAIN VILLAGE		-	-
296	MUNICIPALITY OF SKAGWAY		8,725,083	4,883,202
297	CITY OF NULATO		380,498	212,955
298	CITY OF ANIAK		496,029	277,614
299	ALASKA GASLINE DEVELOPMENT CORPORATION		5,948,577	3,329,264
	<b>Subtotal</b>		<b>5,890,557,031</b>	<b>3,296,791,508</b>
Nonemployer:				
999	STATE OF ALASKA		899,981,969	503,696,492
	<b>Total</b>	<b>414.26%</b>	<b>6,790,539,000</b>	<b>3,800,488,000</b>

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

\*Same as FY16 for certain employers who have zero present value of future contributions. All other err

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

Employer Number	Employer Name	FY2018 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)	2,373,188,000.00	50.05611%	7,145,861,151	4,658,559,511	2,487,301,640	54,933,077	(85,955,116)		
102	SOUTHWEST REGION SD	4,834,000.00	0.10196%	14,555,565	9,489,125	5,066,441	267,356	(127,158)		
103	ANNETTE ISLAND SD	1,944,000.00	0.04100%	5,853,541	3,816,065	2,037,476	80,762	(51,137)		
104	BERING STRAIT SD	14,821,000.00	0.31261%	44,627,231	29,093,570	15,533,661	1,169,798	(389,864)		
105	CHATHAM SD	1,221,000.00	0.02575%	3,676,530	2,396,819	1,279,711	84,947	(32,118)		
106	ALASKA MUNICIPAL LEAGUE	431,000.00	0.00909%	1,297,776	846,051	451,724	30,813	(11,337)		
107	CITY OF VALDEZ	14,010,000.00	0.29550%	42,185,244	27,501,580	14,683,664	929,295	(368,531)		
108	JUNEAU BOROUGH SD	22,541,000.00	0.47544%	67,872,775	44,247,902	23,624,873	1,680,438	(592,938)		
109	MATANUSKA-SUSITNA BOROUGH	38,491,000.00	0.81187%	115,899,516	75,557,695	40,341,822	1,988,362	(1,012,501)		
110	MATANUSKA-SUSITNA BOROUGH SD	54,738,000.00	1.15455%	164,820,548	107,450,497	57,370,051	2,295,518	(1,439,876)		
111	ANCHORAGE SD	169,631,000.00	3.57792%	510,772,671	332,985,043	177,787,628	10,150,112	(4,462,120)		
112	COPPER RIVER SD	1,988,000.00	0.04193%	5,986,029	3,902,437	2,083,592	256,997	(52,294)		
113	UNIVERSITY OF ALASKA	187,032,000.00	3.94494%	563,168,490	367,143,143	196,025,347	13,938,407	(4,919,851)		
115	CITY OF KENAI	12,321,000.00	0.25988%	37,099,528	24,186,079	12,913,450	428,097	(324,102)		
116	FAIRBANKS NORTH STAR BOROUGH	42,435,000.00	0.89505%	127,775,220	83,299,752	44,475,467	2,086,562	(1,116,247)		
117	FAIRBANKS NORTH STAR BOROUGH SD	59,059,000.00	1.24569%	177,831,429	115,932,605	61,898,825	3,161,985	(1,553,539)		
118	DENALI BOROUGH SD	2,447,000.00	0.05161%	7,368,115	4,803,452	2,564,663	56,642	(158,122)		
120	CITY AND BOROUGH OF SITKA	18,011,000.00	0.37989%	54,232,579	35,355,528	18,877,051	962,380	(473,777)		
121	CHUGACH SD	1,012,000.00	0.02135%	3,047,214	1,986,552	1,060,662	84,021	(26,621)		
122	KETCHIKAN GATEWAY BOROUGH	9,619,000.00	0.20289%	28,963,588	18,882,062	10,081,525	551,150	(253,026)		
123	CITY OF SOLDOTNA	7,271,000.00	0.15336%	21,893,570	14,272,947	7,620,623	444,991	(191,263)		
124	IDITAROD AREA SD	2,186,000.00	0.04611%	6,582,223	4,291,110	2,291,113	436,529	(57,502)		
125	KUSPUK SD	3,075,000.00	0.06486%	9,259,074	6,036,214	3,222,860	221,962	(80,887)		
126	CITY AND BOROUGH OF JUNEAU	63,778,000.00	1.34523%	192,040,720	125,195,985	66,844,735	4,241,414	(1,677,672)		
128	CITY OF KODIAK	12,008,000.00	0.25328%	36,157,060	23,571,661	12,585,399	884,362	(315,869)		
129	CITY OF FAIRBANKS	14,261,000.00	0.30080%	42,941,025	27,994,292	14,946,734	825,910	(375,134)		
131	CITY OF WASILLA	12,957,000.00	0.27329%	39,014,576	25,434,544	13,580,031	1,086,234	(340,832)		
132	CITY OF SKAGWAY	-	0.00000%	-	-	-	-	-		
133	SITKA BOROUGH SD	5,067,000.00	0.10687%	15,257,147	9,946,503	5,310,644	380,875	(133,287)		
134	CITY OF PALMER	6,731,000.00	0.14197%	20,267,586	13,212,929	7,054,657	255,379	(177,058)		
135	CITY AND BOROUGH OF WRANGELL	5,274,000.00	0.11124%	15,880,441	10,352,843	5,527,598	367,389	(138,732)		
136	CITY OF BETHEL	10,036,000.00	0.21168%	30,219,208	19,700,632	10,518,576	719,327	(263,996)		
137	VALDEZ CITY SD	3,753,000.00	0.07916%	11,300,587	7,367,126	3,933,461	138,033	(98,722)		
138	HOONAH CITY SD	1,053,000.00	0.02221%	3,170,668	2,067,035	1,103,633	24,977	(27,699)		
139	CITY OF NOME	5,343,000.00	0.11270%	16,088,205	10,488,290	5,599,916	264,709	(140,547)		
140	CITY OF KOTZEBUE	7,888,000.00	0.16638%	23,751,406	15,484,116	8,267,291	721,687	(207,493)		
141	GALENA CITY SD	7,244,000.00	0.15279%	21,812,270	14,219,946	7,592,324	754,169	(190,552)		
143	CITY OF PETERSBURG	8,668,000.00	0.18283%	26,100,050	17,015,253	9,084,797	640,577	(228,011)		
144	BRISTOL BAY BOROUGH	4,244,000.00	0.08952%	12,779,028	8,330,957	4,448,071	293,600	(111,638)		
145	NORTH SLOPE BOROUGH	130,104,000.00	2.74420%	391,753,674	255,393,684	136,359,990	8,158,225	(3,422,368)		
146	WRANGELL PUBLIC SD	1,642,000.00	0.03463%	4,944,195	3,223,240	1,720,955	145,410	(43,193)		
148	CITY OF CORDOVA	6,131,000.00	0.12932%	18,460,937	12,035,131	6,425,806	334,605	(161,275)		
149	NOME CITY SD	2,928,000.00	0.06176%	8,816,445	5,747,653	3,068,792	100,974	(77,021)		
151	CITY OF KING COVE	1,784,000.00	0.03763%	5,371,768	3,501,986	1,869,783	41,295	(54,840)		
152	ALASKA HOUSING FINANCE CORPORATION	33,886,000.00	0.71474%	102,033,489	66,518,096	35,515,393	1,421,155	(891,367)		
153	LOWER YUKON SD	12,397,000.00	0.26148%	37,328,370	24,335,266	12,993,104	768,652	(326,101)		
154	NORTHWEST ARCTIC BOROUGH SD	14,093,000.00	0.29725%	42,435,164	27,664,508	14,770,655	1,383,397	(370,714)		
155	SOUTHEAST ISLAND SD	1,442,000.00	0.03042%	4,341,979	2,830,641	1,511,338	33,379	(221,892)		
156	PRIBILOF SD	681,000.00	0.01436%	2,050,546	1,336,801	713,746	98,787	(17,914)		
157	LOWER KUSKOKWIM SD	32,296,000.00	0.68120%	97,245,870	63,396,932	33,848,938	1,241,756	(849,542)		
158	KODIAK ISLAND BOROUGH SD	12,829,000.00	0.27059%	38,629,157	25,183,281	13,445,876	633,703	(337,465)		
159	YUKON FLATS SD	1,905,000.00	0.04018%	5,736,109	3,739,508	1,996,601	101,736	(50,111)		
160	YUKON / KOYUKUK SD	4,367,000.00	0.09211%	13,149,390	8,572,405	4,576,985	304,913	(114,873)		
161	NORTH SLOPE BOROUGH SD	23,247,000.00	0.49033%	69,998,599	45,633,777	24,364,821	1,598,896	(611,509)		
162	ALEUTIAN REGION SD	150,000.00	0.00316%	451,662	294,449	157,213	3,472	(5,643)		
163	CORDOVA COMMUNITY MEDICAL CENTER	4,938,000.00	0.10415%	14,868,718	9,693,276	5,175,441	575,144	(129,893)		
164	LAKE AND PENINSULA BOROUGH SD	3,625,000.00	0.07646%	10,915,168	7,115,862	3,799,306	316,400	(95,355)		
165	SITKA COMMUNITY HOSPITAL	15,900,000.00	0.33537%	47,876,187	31,211,643	16,664,544	368,043	(764,013)		
166	TANANA SD	156,000.00	0.00329%	469,729	306,227	163,501	3,611	(39,101)		
167	SOUTHEAST REGIONAL RESOURCE CENTER	2,493,000.00	0.05258%	7,506,625	4,893,750	2,612,875	140,579	(65,578)		
168	HYDABURG CITY SD	389,000.00	0.00820%	1,171,310	763,606	407,705	9,004	(71,436)		
169	CITY OF TANANA	126,000.00	0.00266%	379,396	247,338	132,059	2,917	(9,141)		

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

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)
101	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)		3,293,814,894	1,805,088,797
102	SOUTHWEST REGION SD		6,709,246	3,676,826
103	ANNETTE ISLAND SD		2,698,133	1,478,641
104	BERING STRAIT SD		20,570,486	11,273,115
105	CHATHAM SD		1,694,661	928,714
106	ALASKA MUNICIPAL LEAGUE		598,197	327,826
107	CITY OF VALDEZ		19,444,876	10,656,254
108	JUNEAU BOROUGH SD		31,285,293	17,145,084
109	MATANUSKA-SUSITNA BOROUGH		53,422,750	29,276,936
110	MATANUSKA-SUSITNA BOROUGH SD		75,972,422	41,634,692
111	ANCHORAGE SD		235,435,673	129,024,341
112	COPPER RIVER SD		2,759,202	1,512,108
113	UNIVERSITY OF ALASKA		259,587,014	142,259,850
115	CITY OF KENAI		17,100,665	9,371,571
116	FAIRBANKS NORTH STAR BOROUGH		58,896,739	32,276,812
117	FAIRBANKS NORTH STAR BOROUGH SD		81,969,660	44,921,321
118	DENALI BOROUGH SD		3,396,261	1,861,232
120	CITY AND BOROUGH OF SITKA		24,997,977	13,699,485
121	CHUGACH SD		1,404,583	769,745
122	KETCHIKAN GATEWAY BOROUGH		13,350,483	7,316,382
123	CITY OF SOLDOTNA		10,091,627	5,530,451
124	IDITAROD AREA SD		3,034,011	1,662,710
125	KUSPUK SD		4,267,880	2,338,899
126	CITY AND BOROUGH OF JUNEAU		88,519,294	48,510,676
128	CITY OF KODIAK		16,666,244	9,133,497
129	CITY OF FAIRBANKS		19,793,246	10,847,169
131	CITY OF WASILLA		17,983,388	9,855,324
132	CITY OF SKAGWAY		-	-
133	SITKA BOROUGH SD		7,032,633	3,854,050
134	CITY OF PALMER		9,342,146	5,119,718
135	CITY AND BOROUGH OF WRANGELL		7,319,934	4,011,498
136	CITY OF BETHEL		13,929,249	7,633,559
137	VALDEZ CITY SD		5,208,895	2,854,598
138	HOONAH CITY SD		1,461,489	800,930
139	CITY OF NOME		7,415,701	4,063,980
140	CITY OF KOTZEBUE		10,947,979	5,999,752
141	GALENA CITY SD		10,054,153	5,509,915
143	CITY OF PETERSBURG		12,030,563	6,593,034
144	BRISTOL BAY BOROUGH		5,890,368	3,228,062
145	NORTH SLOPE BOROUGH		180,575,029	98,959,405
146	WRANGELL PUBLIC SD		2,278,978	1,248,934
148	CITY OF CORDOVA		8,509,389	4,663,347
149	NOME CITY SD		4,063,854	2,227,089
151	CITY OF KING COVE		2,476,064	1,356,942
152	ALASKA HOUSING FINANCE CORPORATION		47,031,340	25,774,291
153	LOWER YUKON SD		17,206,148	9,429,378
154	NORTHWEST ARCTIC BOROUGH SD		19,560,074	10,719,385
155	SOUTHEAST ISLAND SD		2,001,393	1,096,811
156	PRIBILOF SD		945,179	517,981
157	LOWER KUSKOKWIM SD		44,824,534	24,564,909
158	KODIAK ISLAND BOROUGH SD		17,805,733	9,757,964
159	YUKON FLATS SD		2,644,003	1,448,977
160	YUKON / KOYUKUK SD		6,061,083	3,321,617
161	NORTH SLOPE BOROUGH SD		32,265,170	17,682,080
162	ALEUTIAN REGION SD		208,189	114,093
163	CORDOVA COMMUNITY MEDICAL CENTER		6,853,590	3,755,930
164	LAKE AND PENINSULA BOROUGH SD		5,031,240	2,757,239
165	SITKA COMMUNITY HOSPITAL		22,068,061	12,093,821
166	TANANA SD		216,517	118,656
167	SOUTHEAST REGIONAL RESOURCE CENTER		3,460,105	1,896,220
168	HYDABURG CITY SD		539,904	295,880
169	CITY OF TANANA		174,879	95,838

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

Employer Number	Employer Name	FY2018		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*							
170	NORTH PACIFIC FISHERY MGMT COUNCIL	2,295,000.00	0.04841%	6,910,431	4,505,077	2,405,354	106,514	(60,370)		
171	CITY OF BARROW	2,608,000.00	0.05501%	7,852,899	5,119,495	2,733,404	287,123	(68,603)		
172	CITY OF SAINT PAUL	1,754,000.00	0.03700%	5,281,436	3,443,096	1,838,340	40,600	(220,228)		
173	MUNICIPALITY OF ANCHORAGE	344,710,000.00	7.27074%	1,037,949,710	676,664,491	361,285,220	21,111,572	(9,067,550)		
174	KODIAK ISLAND BOROUGH	5,632,000.00	0.11879%	16,958,408	11,055,596	5,902,812	332,656	(148,149)		
175	NOME JOINT UTILITY SYSTEM	1,039,000.00	0.02191%	3,128,513	2,039,553	1,088,960	24,050	(112,631)		
176	CITY OF SAND POINT	2,200,000.00	0.04640%	6,624,378	4,318,592	2,305,786	266,402	(57,871)		
177	KETCHIKAN GATEWAY BOROUGH SD	11,281,000.00	0.23794%	33,968,004	22,144,562	11,823,442	1,054,484	(296,745)		
178	CITY OF DILLINGHAM	4,651,000.00	0.09810%	14,004,537	9,129,896	4,874,641	156,908	(122,344)		
179	CITY OF UNALASKA	18,127,000.00	0.38234%	54,581,864	35,583,236	18,998,628	901,549	(476,828)		
180	KENAI PENINSULA BOROUGH	34,423,000.00	0.72606%	103,650,439	67,572,225	36,078,214	1,958,227	(905,492)		
181	CITY OF KETCHIKAN	15,254,000.00	0.32174%	45,931,029	29,943,547	15,987,481	835,301	(401,254)		
182	CITY OF SEWARD	8,851,000.00	0.18669%	26,651,077	17,374,481	9,276,596	837,385	(232,824)		
183	CITY OF FORT YUKON	787,000.00	0.01660%	2,369,721	1,544,878	824,843	253,478	(20,702)		
184	BRISTOL BAY BOROUGH SD	756,000.00	0.01595%	2,276,377	1,484,025	792,352	94,777	(19,886)		
185	CORDOVA CITY SD	1,645,000.00	0.03470%	4,953,228	3,229,129	1,724,099	243,460	(43,272)		
186	CITY OF CRAIG	2,783,000.00	0.05870%	8,379,838	5,463,019	2,916,819	73,306	(73,206)		
187	PETERSBURG MEDICAL CENTER	11,062,000.00	0.23332%	33,308,577	21,714,666	11,593,911	968,636	(290,984)		
189	HAINES BOROUGH	4,447,000.00	0.09380%	13,390,277	8,729,445	4,660,832	443,397	(116,978)		
190	KENAI PENINSULA BOROUGH SD	33,107,000.00	0.69830%	99,687,857	64,988,922	34,698,935	1,827,762	(870,875)		
191	CITY OF NORTH POLE	4,556,000.00	0.09610%	13,718,485	8,943,412	4,775,073	207,685	(119,845)		
192	CITY OF GALENA	1,751,000.00	0.03693%	5,272,403	3,437,207	1,835,196	151,980	(46,060)		
193	CITY OF NENANA	-	0.01407%	2,008,162	1,309,170	698,993	15,438	(36,151)		
195	YUPIIT SD	3,334,000.00	0.07032%	10,038,944	6,544,630	3,494,314	423,450	(87,700)		
196	NENANA CITY SD	2,826,000.00	0.05961%	8,509,315	5,547,428	2,961,887	142,313	(74,338)		
198	CITY OF SAXMAN	126,000.00	0.00266%	379,396	247,338	132,059	3,794	(3,314)		
199	CITY OF HOONAH	1,970,000.00	0.04155%	5,931,829	3,867,103	2,064,727	66,707	(51,821)		
200	CITY OF PELICAN	252,000.00	0.00532%	758,792	494,675	264,117	30,627	(6,629)		
202	CITY OF WHITTIER	1,737,000.00	0.03664%	5,230,248	3,409,725	1,820,523	40,207	(47,865)		
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	3,623,000.00	0.07642%	10,909,146	7,111,936	3,797,210	83,863	(140,043)		
204	CRAIG CITY SD	1,548,000.00	0.03265%	4,661,153	3,038,718	1,622,435	35,832	(53,642)		
205	DILLINGHAM CITY SD	1,985,000.00	0.04187%	5,976,996	3,896,548	2,080,448	45,948	(55,412)		
206	CITY OF THORNE BAY	748,000.00	0.01578%	2,252,289	1,468,321	783,967	17,314	(51,061)		
208	CITY OF AKUTAN	1,740,000.00	0.03670%	5,239,281	3,415,614	1,823,667	124,023	(45,770)		
209	UNALASKA CITY SD	1,805,000.00	0.03807%	5,435,001	3,543,209	1,891,793	92,608	(47,480)		
211	KASHUNAMIUT SD	2,472,000.00	0.05214%	7,443,392	4,852,527	2,590,865	57,220	(134,624)		
215	CITY OF HOMER	10,835,000.00	0.22854%	32,625,062	21,269,066	11,355,996	585,570	(285,013)		
218	SPECIAL EDUCATION SERVICE AGENCY	450,000.00	0.00949%	1,354,986	883,348	471,638	10,416	(19,196)		
219	BARTLETT REGIONAL HOSPITAL	57,526,000.00	1.21336%	173,215,442	112,923,331	60,292,111	4,865,364	(1,513,214)		
220	NORTHWEST ARCTIC BOROUGH	3,411,000.00	0.07195%	10,270,797	6,695,781	3,575,016	209,041	(89,726)		
221	SAINT MARY'S SD	1,224,000.00	0.02582%	3,685,563	2,402,708	1,282,855	51,146	(32,197)		
222	CITY OF SELAWIK	-	0.00028%	40,355	26,308	14,047	310	(786)		
223	BRISTOL BAY RHA	2,317,000.00	0.04887%	6,976,675	4,548,263	2,428,412	53,632	(232,306)		
224	COPPER RIVER BASIN RHA	970,000.00	0.02046%	2,920,749	1,904,107	1,016,642	22,453	(41,959)		
225	SKAGWAY CITY SD	401,000.00	0.00846%	1,207,443	787,162	420,282	9,282	(37,550)		
227	CITY OF KLAWOCK	1,212,000.00	0.02556%	3,649,430	2,379,152	1,270,278	28,055	(35,544)		
228	PETERSBURG CITY SD	1,843,000.00	0.03887%	5,549,422	3,617,802	1,931,620	48,345	(48,480)		
230	ALEUTIANS EAST BOROUGH	1,387,000.00	0.02926%	4,176,369	2,722,676	1,453,693	32,105	(46,825)		
231	CITY OF KIVALINA	-	0.00097%	138,944	90,581	48,363	1,068	(2,706)		
232	BERING STRAITS CRSA	-	0.00000%	-	-	-	-	-		
235	CITY OF HUSLIA	258,000.00	0.00544%	776,859	506,453	270,406	21,067	(6,787)		
237	CITY OF KALTAG	48,000.00	0.00101%	144,532	94,224	50,308	1,111	(3,153)		
240	HAINES BOROUGH SD	1,365,000.00	0.02879%	4,110,125	2,679,490	1,430,635	31,596	(57,506)		
241	CITY OF NOORVIK	-	0.00702%	1,001,823	653,113	348,710	7,701	(19,512)		
242	CITY OF ELIM	-	0.00047%	66,644	43,447	23,197	512	(1,298)		
243	CITY OF ATKA	215,000.00	0.00453%	647,382	422,044	225,338	4,977	(63,881)		
244	ALEUTIANS EAST BOROUGH SD	1,416,000.00	0.02987%	4,263,691	2,779,603	1,484,088	38,341	(37,248)		
246	DELTA/GREELY SD	3,213,000.00	0.06777%	9,674,603	6,307,107	3,367,496	74,373	(144,834)		
247	LAKE AND PENINSULA BOROUGH	393,000.00	0.00829%	1,183,355	771,458	411,897	35,057	(10,338)		
248	CITY AND BOROUGH OF YAKUTAT	1,377,000.00	0.02904%	4,146,258	2,703,046	1,443,212	46,942	(36,222)		
249	CITY OF UNALAKLEET	629,000.00	0.01327%	1,893,970	1,234,725	659,245	105,799	(16,546)		
251	KLAWOCK CITY SD	936,000.00	0.01974%	2,818,372	1,837,365	981,007	32,787	(24,621)		
254	CITY OF MEKORYUK	-	0.00106%	151,492	98,762	52,731	1,165	(2,951)		

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

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)
170	NORTH PACIFIC FISHERY MGMT COUNCIL		3,185,296	1,745,618
171	CITY OF BARROW		3,619,717	1,983,691
172	CITY OF SAINT PAUL		2,434,426	1,334,123
173	MUNICIPALITY OF ANCHORAGE		478,432,780	262,192,527
174	KODIAK ISLAND BOROUGH		7,816,812	4,283,799
175	NOME JOINT UTILITY SYSTEM		1,442,058	790,282
176	CITY OF SAND POINT		3,053,442	1,673,359
177	KETCHIKAN GATEWAY BOROUGH SD		15,657,220	8,580,528
178	CITY OF DILLINGHAM		6,455,255	3,537,633
179	CITY OF UNALASKA		25,158,977	13,787,717
180	KENAI PENINSULA BOROUGH		47,776,657	26,182,743
181	CITY OF KETCHIKAN		21,171,459	11,602,462
182	CITY OF SEWARD		12,284,554	6,732,227
183	CITY OF FORT YUKON		1,092,300	598,606
184	BRISTOL BAY BOROUGH SD		1,049,274	575,027
185	CORDOVA CITY SD		2,283,142	1,251,216
186	CITY OF CRAIG		3,862,605	2,116,799
187	PETERSBURG MEDICAL CENTER		15,353,263	8,413,953
189	HAINES BOROUGH		6,172,117	3,382,467
190	KENAI PENINSULA BOROUGH SD		45,950,144	25,181,770
191	CITY OF NORTH POLE		6,323,402	3,465,374
192	CITY OF GALENA		2,430,263	1,331,842
193	CITY OF NENANA		925,643	507,274
195	YUPIIT SD		4,627,353	2,535,899
196	NENANA CITY SD		3,922,286	2,149,506
198	CITY OF SAXMAN		174,879	95,838
199	CITY OF HOONAH		2,734,219	1,498,417
200	CITY OF PELICAN		349,758	191,676
202	CITY OF WHITTIER		2,410,832	1,321,193
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY		5,028,464	2,755,718
204	CRAIG CITY SD		2,148,513	1,177,436
205	DILLINGHAM CITY SD		2,755,038	1,509,826
206	CITY OF THORNE BAY		1,038,170	568,942
208	CITY OF AKUTAN		2,414,995	1,323,475
209	UNALASKA CITY SD		2,505,211	1,372,915
211	KASHUNAMIUT SD		3,430,959	1,880,247
215	CITY OF HOMER		15,038,204	8,241,293
218	SPECIAL EDUCATION SERVICE AGENCY		624,568	342,278
219	BARTLETT REGIONAL HOSPITAL		79,841,966	43,755,294
220	NORTHWEST ARCTIC BOROUGH		4,734,224	2,594,467
221	SAINT MARY'S SD		1,698,824	930,996
222	CITY OF SELAWIK		18,601	10,194
223	BRISTOL BAY RHA		3,215,830	1,762,351
224	COPPER RIVER BASIN RHA		1,346,290	737,799
225	SKAGWAY CITY SD		556,559	305,008
227	CITY OF KLAWOCK		1,682,169	921,869
228	PETERSBURG CITY SD		2,557,952	1,401,818
230	ALEUTIANS EAST BOROUGH		1,925,057	1,054,977
231	CITY OF KIVALINA		64,045	35,098
232	BERING STRAITS CRSA		-	-
235	CITY OF HUSLIA		358,086	196,239
237	CITY OF KALTAG		66,621	36,510
240	HAINES BOROUGH SD		1,894,522	1,038,243
241	CITY OF NOORVIK		461,781	253,067
242	CITY OF ELIM		30,719	16,835
243	CITY OF ATKA		298,405	163,533
244	ALEUTIANS EAST BOROUGH SD		1,965,307	1,077,035
246	DELTA/GREELY SD		4,459,414	2,443,865
247	LAKE AND PENINSULA BOROUGH		545,456	298,923
248	CITY AND BOROUGH OF YAKUTAT		1,911,177	1,047,371
249	CITY OF UNALAKLEET		873,007	478,429
251	KLAWOCK CITY SD		1,299,101	711,938
254	CITY OF MEKORYUK		69,829	38,268

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

Employer Number	Employer Name	FY2018 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
255	ALASKA GATEWAY SD	3,018,000.00	0.06366%	9,087,442	5,924,323	3,163,119	237,657	(79,388)		
256	CITY OF SAINT GEORGE	-	0.00733%	1,046,713	682,377	364,335	8,046	(20,387)		
257	PELICAN CITY SD	150,000.00	0.00316%	451,662	294,449	157,213	11,974	(3,946)		
258	DENALI BOROUGH	717,000.00	0.01512%	2,158,945	1,407,468	751,477	16,597	(33,068)		
259	CITY OF ALLAKAKET	-	0.00069%	98,743	64,373	34,370	759	(1,923)		
260	CITY OF KACHEMAK	96,000.00	0.00202%	289,064	188,448	100,616	28,412	(2,525)		
262	COOK INLET HOUSING AUTHORITY	13,871,000.00	0.29257%	41,766,704	27,228,723	14,537,981	513,701	(364,875)		
263	INTERIOR RHA	1,833,000.00	0.03866%	5,519,311	3,598,172	1,921,139	120,004	(48,217)		
264	YAKUTAT SD	365,000.00	0.00770%	1,099,045	716,494	382,551	8,449	(9,802)		
265	KAKE CITY SD	831,000.00	0.01753%	2,502,208	1,631,250	870,958	19,235	(43,006)		
266	CITY OF QUINHAGAK	-	0.00000%	-	-	-	-	-		
267	ALEUTIAN HOUSING AUTHORITY	1,642,000.00	0.03463%	4,944,195	3,223,240	1,720,955	38,008	(140,523)		
270	BERING STRAITS RHA	2,398,000.00	0.05058%	7,220,572	4,707,265	2,513,307	219,273	(63,079)		
271	CITY OF EGEGIK	371,000.00	0.00783%	1,117,111	728,272	388,839	86,468	(9,759)		
275	ILISAGVIK COLLEGE	9,412,000.00	0.19852%	28,340,294	18,475,722	9,864,572	771,954	(247,581)		
276	NORTH PACIFIC RIM HA	2,411,000.00	0.05085%	7,259,716	4,732,784	2,526,932	90,887	(63,421)		
278	SAXMAN SEAPORT	64,000.00	0.00135%	192,709	125,632	67,077	1,481	(5,781)		
279	TLINGIT-HAIDA RHA	4,918,000.00	0.10373%	14,808,496	9,654,016	5,154,480	113,839	(208,394)		
280	CITY OF TOKSOOK BAY	31,000.00	0.00065%	93,344	60,853	32,491	3,656	(815)		
281	BARANOF ISLAND HA	1,178,000.00	0.02485%	3,547,053	2,312,410	1,234,644	27,268	(63,712)		
282	CITY OF DELTA JUNCTION	604,000.00	0.01274%	1,818,693	1,185,650	633,043	13,981	(65,287)		
283	CITY OF ANDERSON	45,000.00	0.00095%	135,499	88,335	47,164	1,391	(1,184)		
284	INTER-ISLAND FERRY AUTHORITY	1,868,000.00	0.03940%	5,624,699	3,666,877	1,957,822	50,102	(49,137)		
285	CITY OF HOOPER BAY	-	0.00176%	250,929	163,587	87,342	1,929	(4,887)		
286	CITY OF SELDOVIA	349,000.00	0.00736%	1,050,867	685,086	365,782	89,591	(9,180)		
287	CITY OF KOYUK	-	0.00062%	87,849	57,271	30,578	675	(1,711)		
288	NORTHWEST INUPIAT HOUSING AUTHORITY	1,634,000.00	0.03446%	4,920,106	3,207,536	1,712,570	68,856	(42,982)		
290	CITY OF UPPER KALSKAG	55,000.00	0.00116%	165,609	107,965	57,645	1,273	(1,820)		
291	CITY OF SHAKTOOLIK	80,000.00	0.00169%	240,886	157,040	83,847	13,142	(2,104)		
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	1,905,000.00	0.04018%	5,736,109	3,739,508	1,996,601	98,473	(50,111)		
294	CITY OF MOUNTAIN VILLAGE	-	0.00000%	-	-	-	-	-		
296	MUNICIPALITY OF SKAGWAY	6,308,000.00	0.13305%	18,993,899	12,382,581	6,611,317	250,798	(165,931)		
297	CITY OF NULATO	281,000.00	0.00593%	846,114	551,602	294,512	7,439	(7,392)		
298	CITY OF ANIAK	256,000.00	0.00540%	770,837	502,527	268,310	5,926	(49,350)		
299	ALASKA GASLINE DEVELOPMENT CORPORATION	3,875,000.00	0.08173%	11,667,939	7,606,611	4,061,328	89,696	(185,457)		
<b>Subtotal</b>		<b>4,207,997,000.00</b>	<b>88.79081%</b>	<b>12,675,511,212</b>	<b>8,263,471,969</b>	<b>4,412,039,244</b>	<b>168,310,652</b>	<b>(136,273,197)</b>		
Nonemployer:										
999	STATE OF ALASKA	531,434,000.00	11.20919%	1,600,190,788	1,043,203,031	556,987,756	12,301,303	(59,308,582)		
<b>Total</b>		<b>4,739,431,000.00</b>	<b>100.00000%</b>	<b>14,275,702,000</b>	<b>9,306,675,000</b>	<b>4,969,027,000</b>	<b>180,611,955</b>	<b>(195,581,779)</b>	<b>65.19%</b>	<b>1,159,599,000</b>

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

\*Same as FY17 for certain employers who have zero present value of future contributions. All other employers are allocated the remaining 99.96573% based on present value of future contributions.

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

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)
255	ALASKA GATEWAY SD		4,188,768	2,295,544
256	CITY OF SAINT GEORGE		482,472	264,406
257	PELICAN CITY SD		208,189	114,093
258	DENALI BOROUGH		995,145	545,363
259	CITY OF ALLAKAKET		45,515	24,943
260	CITY OF KACHEMAK		133,241	73,019
262	COOK INLET HOUSING AUTHORITY		19,251,954	10,550,528
263	INTERIOR RHA		2,544,073	1,394,212
264	YAKUTAT SD		506,594	277,625
265	KAKE CITY SD		1,153,368	632,073
266	CITY OF QUINHAGAK		-	-
267	ALEUTIAN HOUSING AUTHORITY		2,278,978	1,248,934
270	BERING STRAITS RHA		3,328,252	1,823,961
271	CITY OF EGEGIK		514,921	282,189
275	ILISAGVIK COLLEGE		13,063,182	7,158,934
276	NORTH PACIFIC RIM HA		3,346,295	1,833,849
278	SAXMAN SEAPORT		88,827	48,680
279	TLINGIT-HAIDA RHA		6,825,832	3,740,718
280	CITY OF TOKSOOK BAY		43,026	23,579
281	BARANOF ISLAND HA		1,634,980	896,008
282	CITY OF DELTA JUNCTION		838,309	459,413
283	CITY OF ANDERSON		62,457	34,228
284	INTER-ISLAND FERRY AUTHORITY		2,592,650	1,420,834
285	CITY OF HOOPER BAY		115,663	63,386
286	CITY OF SELDOVIA		484,387	265,456
287	CITY OF KOYUK		40,493	22,191
288	NORTHWEST INUPIAT HOUSING AUTHORITY		2,267,875	1,242,849
290	CITY OF UPPER KALSKAG		76,336	41,834
291	CITY OF SHAKTOOLIK		111,034	60,849
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY		2,644,003	1,448,977
294	CITY OF MOUNTAIN VILLAGE		-	-
296	MUNICIPALITY OF SKAGWAY		8,755,052	4,797,976
297	CITY OF NULATO		390,008	213,734
298	CITY OF ANIAK		355,310	194,718
299	ALASKA GASLINE DEVELOPMENT CORPORATION		5,378,222	2,947,394
	<b>Subtotal</b>		<b>5,842,653,075</b>	<b>3,201,912,660</b>
Nonemployer:				
999	STATE OF ALASKA		737,592,312	404,218,107
	<b>Total</b>	<b>428.51%</b>	<b>6,580,245,387</b>	<b>3,606,130,767</b>

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

\*Same as FY17 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 6/30/2018

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
				Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Earnings	Changes in Proportion and Differences Between Employer Contributions			
101	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)	2,487,301,640	50.05611%	-	-	-	54,933,077	-	54,933,077	(62,426,389)	-
102	SOUTHWEST REGION SD	5,066,441	0.10196%	-	-	-	111,894	155,461	267,356	(127,158)	-
103	ANNETTE ISLAND SD	2,037,476	0.04100%	-	-	-	44,999	35,764	80,762	(51,137)	-
104	BERING STRAIT SD	15,533,661	0.31261%	-	-	-	343,067	826,731	1,169,798	(389,864)	-
105	CHATHAM SD	1,279,711	0.02575%	-	-	-	28,263	56,685	84,947	(32,118)	-
106	ALASKA MUNICIPAL LEAGUE	451,724	0.00909%	-	-	-	9,977	20,837	30,813	(11,337)	-
107	CITY OF VALDEZ	14,683,664	0.29550%	-	-	-	324,295	605,001	929,295	(368,531)	-
108	JUNEAU BOROUGH SD	23,624,873	0.47544%	-	-	-	521,765	1,158,673	1,680,438	(592,938)	-
109	MATANUSKA-SUSITNA BOROUGH	40,341,822	0.81187%	-	-	-	890,966	1,097,396	1,988,362	(1,012,501)	-
110	MATANUSKA-SUSITNA BOROUGH SD	57,370,051	1.15455%	-	-	-	1,267,041	1,028,477	2,295,518	(1,439,876)	-
111	ANCHORAGE SD	177,787,628	3.57792%	-	-	-	3,926,513	6,223,599	10,150,112	(4,462,120)	-
112	COPPER RIVER SD	2,083,592	0.04193%	-	-	-	46,017	210,980	256,997	(52,294)	-
113	UNIVERSITY OF ALASKA	196,025,347	3.94494%	-	-	-	4,329,300	9,609,107	13,938,407	(4,919,851)	-
115	CITY OF KENAI	12,913,450	0.25988%	-	-	-	285,199	142,898	428,097	(324,102)	-
116	FAIRBANKS NORTH STAR BOROUGH	44,475,467	0.89505%	-	-	-	982,259	1,104,303	2,086,562	(1,116,247)	-
117	FAIRBANKS NORTH STAR BOROUGH SD	61,898,825	1.24569%	-	-	-	1,367,061	1,794,924	3,161,985	(1,553,539)	-
118	DENALI BOROUGH SD	2,564,663	0.05161%	-	-	-	56,642	-	56,642	(64,368)	-
120	CITY AND BOROUGH OF SITKA	18,877,051	0.37989%	-	-	-	416,907	545,472	962,380	(473,777)	-
121	CHUGACH SD	1,060,662	0.02135%	-	-	-	23,425	60,595	84,021	(26,621)	-
122	KETCHIKAN GATEWAY BOROUGH	10,081,525	0.20289%	-	-	-	222,655	328,496	551,150	(253,026)	-
123	CITY OF SOLDOTNA	7,620,623	0.15336%	-	-	-	168,305	276,687	444,991	(191,263)	-
124	IDITAROD AREA SD	2,291,113	0.04611%	-	-	-	50,600	385,929	436,529	(57,502)	-
125	KUSPUK SD	3,222,860	0.06486%	-	-	-	71,178	150,784	221,962	(80,887)	-
126	CITY AND BOROUGH OF JUNEAU	66,844,735	1.34523%	-	-	-	1,476,293	2,765,120	4,241,414	(1,677,672)	-
128	CITY OF KODIAK	12,585,399	0.25328%	-	-	-	277,954	606,408	884,362	(315,869)	-
129	CITY OF FAIRBANKS	14,946,734	0.30080%	-	-	-	330,105	495,805	825,910	(375,134)	-
131	CITY OF WASILLA	13,580,031	0.27329%	-	-	-	299,921	786,313	1,086,234	(340,832)	-
132	CITY OF SKAGWAY	-	0.00000%	-	-	-	-	-	-	-	-
133	SITKA BOROUGH SD	5,310,644	0.10687%	-	-	-	117,288	263,587	380,875	(133,287)	-
134	CITY OF PALMER	7,054,657	0.14197%	-	-	-	155,805	99,574	255,379	(177,058)	-
135	CITY AND BOROUGH OF WRANGELL	5,527,598	0.11124%	-	-	-	122,079	245,310	367,389	(138,732)	-
136	CITY OF BETHEL	10,518,576	0.21168%	-	-	-	232,307	487,020	719,327	(263,996)	-
137	VALDEZ CITY SD	3,933,461	0.07916%	-	-	-	86,872	51,161	138,033	(98,722)	-
138	HOONAH CITY SD	1,103,633	0.02221%	-	-	-	24,374	603	24,977	(27,699)	-
139	CITY OF NOME	5,599,916	0.11270%	-	-	-	123,676	141,033	264,709	(140,547)	-
140	CITY OF KOTZEBUE	8,267,291	0.16638%	-	-	-	182,587	539,100	721,687	(207,493)	-
141	GALENA CITY SD	7,592,324	0.15279%	-	-	-	167,680	586,489	754,169	(190,552)	-
143	CITY OF PETERSBURG	9,084,797	0.18283%	-	-	-	200,641	439,935	640,577	(228,011)	-
144	BRISTOL BAY BOROUGH	4,448,071	0.08952%	-	-	-	98,237	195,363	293,600	(111,638)	-
145	NORTH SLOPE BOROUGH	136,359,990	2.74420%	-	-	-	3,011,566	5,146,659	8,158,225	(3,422,368)	-
146	WRANGELL PUBLIC SD	1,720,955	0.03463%	-	-	-	38,008	107,402	145,410	(43,193)	-
148	CITY OF CORDOVA	6,425,806	0.12932%	-	-	-	141,917	192,689	334,605	(161,275)	-
149	NOME CITY SD	3,068,792	0.06176%	-	-	-	67,776	33,199	100,974	(77,021)	-
151	CITY OF KING COVE	1,869,783	0.03763%	-	-	-	41,295	-	41,295	(46,928)	-
152	ALASKA HOUSING FINANCE CORPORATION	35,515,393	0.71474%	-	-	-	784,372	636,783	1,421,155	(891,367)	-
153	LOWER YUKON SD	12,993,104	0.26148%	-	-	-	286,958	481,694	768,652	(326,101)	-
154	NORTHWEST ARCTIC BOROUGH SD	14,770,655	0.29725%	-	-	-	326,216	1,057,181	1,383,397	(370,714)	-
155	SOUTHEAST ISLAND SD	1,511,338	0.03042%	-	-	-	33,379	-	33,379	(37,932)	-
156	PRIBILOF SD	713,746	0.01436%	-	-	-	15,763	83,024	98,787	(17,914)	-
157	LOWER KUSKOKWIM SD	33,848,938	0.68120%	-	-	-	747,568	494,188	1,241,756	(849,542)	-
158	KODIAK ISLAND BOROUGH SD	13,445,876	0.27059%	-	-	-	296,958	336,745	633,703	(337,465)	-
159	YUKON FLATS SD	1,996,601	0.04018%	-	-	-	44,096	57,640	101,736	(50,111)	-
160	YUKON / KOYUKUK SD	4,576,985	0.09211%	-	-	-	101,085	203,829	304,913	(114,873)	-
161	NORTH SLOPE BOROUGH SD	24,364,821	0.49033%	-	-	-	538,107	1,060,789	1,598,896	(611,509)	-
162	ALEUTIAN REGION SD	157,213	0.00316%	-	-	-	3,472	-	3,472	(3,946)	-
163	CORDOVA COMMUNITY MEDICAL CENTER	5,175,441	0.10415%	-	-	-	114,302	460,843	575,144	(129,893)	-
164	LAKE AND PENINSULA BOROUGH SD	3,799,306	0.07646%	-	-	-	83,909	232,491	316,400	(95,355)	-
165	SITKA COMMUNITY HOSPITAL	16,664,544	0.33537%	-	-	-	368,043	-	368,043	(418,247)	-
166	TANANA SD	163,501	0.00329%	-	-	-	3,611	-	3,611	(4,104)	-
167	SOUTHEAST REGIONAL RESOURCE CENTER	2,612,875	0.05258%	-	-	-	57,706	82,873	140,579	(65,578)	-
168	HYDABURG CITY SD	407,705	0.00820%	-	-	-	9,004	-	9,004	(10,233)	-



State of Alaska Public Employees' Retirement System  
Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2018

Employer Number	Employer Name	Deferred Inflows of Resources			Pension Expense Recognized			
		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	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions	Total
101	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)	-	-	(23,528,727)	(85,955,116)	116,460,001	(65,512,744)	50,947,258
102	SOUTHWEST REGION SD	-	-	-	(127,158)	237,220	(167,627)	69,593
103	ANNETTE ISLAND SD	-	-	-	(51,137)	95,398	(7,050)	88,349
104	BERING STRAIT SD	-	-	-	(389,864)	727,314	(673,606)	53,708
105	CHATHAM SD	-	-	-	(32,118)	59,918	(5,885)	54,033
106	ALASKA MUNICIPAL LEAGUE	-	-	-	(11,337)	21,151	(1,535)	19,616
107	CITY OF VALDEZ	-	-	-	(368,531)	687,516	44,724	732,240
108	JUNEAU BOROUGH SD	-	-	-	(592,938)	1,106,160	(144,742)	961,418
109	MATANUSKA-SUSITNA BOROUGH	-	-	-	(1,012,501)	1,888,878	(74,620)	1,814,258
110	MATANUSKA-SUSITNA BOROUGH SD	-	-	-	(1,439,876)	2,686,170	(2,812,880)	(126,710)
111	ANCHORAGE SD	-	-	-	(4,462,120)	8,324,341	(8,219,322)	105,019
112	COPPER RIVER SD	-	-	-	(52,294)	97,558	19,805	117,363
113	UNIVERSITY OF ALASKA	-	-	-	(4,919,851)	9,178,264	(48,161)	9,130,103
115	CITY OF KENAI	-	-	-	(324,102)	604,631	(1,021,443)	(416,812)
116	FAIRBANKS NORTH STAR BOROUGH	-	-	-	(1,116,247)	2,082,423	(2,211,904)	(129,481)
117	FAIRBANKS NORTH STAR BOROUGH SD	-	-	-	(1,553,539)	2,898,216	(5,349,309)	(2,451,093)
118	DENALI BOROUGH SD	-	-	(93,754)	(158,122)	120,082	57,818	177,900
120	CITY AND BOROUGH OF SITKA	-	-	-	(473,777)	883,858	(1,263,846)	(379,988)
121	CHUGACH SD	-	-	-	(26,621)	49,662	(79,139)	(29,477)
122	KETCHIKAN GATEWAY BOROUGH	-	-	-	(253,026)	472,035	(434,847)	37,188
123	CITY OF SOLDOTNA	-	-	-	(191,263)	356,811	(117,679)	239,132
124	IDITAROD AREA SD	-	-	-	(57,502)	107,274	192,340	299,614
125	KUSPUK SD	-	-	-	(80,887)	150,900	153,958	304,858
126	CITY AND BOROUGH OF JUNEAU	-	-	-	(1,677,672)	3,129,792	(705,341)	2,424,452
128	CITY OF KODIAK	-	-	-	(315,869)	589,271	(314,965)	274,307
129	CITY OF FAIRBANKS	-	-	-	(375,134)	699,833	(1,210,651)	(510,818)
131	CITY OF WASILLA	-	-	-	(340,832)	635,842	264,812	900,654
132	CITY OF SKAGWAY	-	-	-	-	-	-	-
133	SITKA BOROUGH SD	-	-	-	(133,287)	248,654	(376,011)	(127,357)
134	CITY OF PALMER	-	-	-	(177,058)	330,312	(568,780)	(238,468)
135	CITY AND BOROUGH OF WRANGELL	-	-	-	(138,732)	258,812	(204,614)	54,199
136	CITY OF BETHEL	-	-	-	(263,996)	492,499	(373,852)	118,647
137	VALDEZ CITY SD	-	-	-	(98,722)	184,172	(389,047)	(204,875)
138	HOONAH CITY SD	-	-	-	(27,699)	51,674	(219,908)	(168,234)
139	CITY OF NOME	-	-	-	(140,547)	262,198	(311,847)	(49,649)
140	CITY OF KOTZEBUE	-	-	-	(207,493)	387,090	(124,102)	262,988
141	GALENA CITY SD	-	-	-	(190,552)	355,486	96,286	451,773
143	CITY OF PETERSBURG	-	-	-	(228,011)	425,367	(86,808)	338,559
144	BRISTOL BAY BOROUGH	-	-	-	(111,638)	208,267	(289,045)	(80,779)
145	NORTH SLOPE BOROUGH	-	-	-	(3,422,368)	6,384,624	1,084,072	7,468,696
146	WRANGELL PUBLIC SD	-	-	-	(43,193)	80,578	5,951	86,530
148	CITY OF CORDOVA	-	-	-	(161,275)	300,868	(24,307)	276,561
149	NOME CITY SD	-	-	-	(77,021)	143,686	(225,908)	(82,221)
151	CITY OF KING COVE	-	-	(7,912)	(54,840)	87,547	(72,848)	14,699
152	ALASKA HOUSING FINANCE CORPORATION	-	-	-	(891,367)	1,662,895	(2,770,581)	(1,107,685)
153	LOWER YUKON SD	-	-	-	(326,101)	608,361	(585,845)	22,516
154	NORTHWEST ARCTIC BOROUGH SD	-	-	-	(370,714)	691,589	(86,942)	604,647
155	SOUTHEAST ISLAND SD	-	-	(183,961)	(221,892)	70,764	(199,147)	(128,383)
156	PRIBILOF SD	-	-	-	(17,914)	33,419	14,184	47,602
157	LOWER KUSKOKWIM SD	-	-	-	(849,542)	1,584,869	(1,803,273)	(218,404)
158	KODIAK ISLAND BOROUGH SD	-	-	-	(337,465)	629,560	(229,838)	399,722
159	YUKON FLATS SD	-	-	-	(50,111)	93,485	(247,096)	(153,612)
160	YUKON / KOYUKUK SD	-	-	-	(114,873)	214,303	(46,778)	167,525
161	NORTH SLOPE BOROUGH SD	-	-	-	(611,509)	1,140,805	466,022	1,606,827
162	ALEUTIAN REGION SD	-	-	(1,697)	(5,643)	7,361	(19,353)	(11,992)
163	CORDOVA COMMUNITY MEDICAL CENTER	-	-	-	(129,893)	242,324	(382,155)	(139,831)
164	LAKE AND PENINSULA BOROUGH SD	-	-	-	(95,355)	177,890	(77,608)	100,282
165	SITKA COMMUNITY HOSPITAL	-	-	(345,765)	(764,013)	780,264	(2,315,308)	(1,535,044)
166	TANANA SD	-	-	(34,998)	(39,101)	7,655	(85,780)	(78,125)
167	SOUTHEAST REGIONAL RESOURCE CENTER	-	-	-	(65,578)	122,340	(9,171)	113,169
168	HYDABURG CITY SD	-	-	(61,204)	(71,436)	19,089	(130,764)	(111,675)

State of Alaska Public Employees' Retirement System  
 Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2018

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
				Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Earnings	Changes in Proportion and Differences Between Employer Contributions			
169	CITY OF TANANA	132,059	0.00266%	-	-	-	2,917	-	2,917	(3,314)	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL	2,405,354	0.04841%	-	-	-	53,123	53,390	106,514	(60,370)	-
171	CITY OF BARROW	2,733,404	0.05501%	-	-	-	60,368	226,754	287,123	(68,603)	-
172	CITY OF SAINT PAUL	1,838,340	0.03700%	-	-	-	40,600	-	40,600	(46,139)	-
173	MUNICIPALITY OF ANCHORAGE	361,285,220	7.27074%	-	-	-	7,979,132	13,132,440	21,111,572	(9,067,550)	-
174	KODIAK ISLAND BOROUGH	5,902,812	0.11879%	-	-	-	130,366	202,290	332,656	(148,149)	-
175	NOME JOINT UTILITY SYSTEM	1,088,960	0.02191%	-	-	-	24,050	-	24,050	(27,331)	-
176	CITY OF SAND POINT	2,305,786	0.04640%	-	-	-	50,924	215,477	266,402	(57,871)	-
177	KETCHIKAN GATEWAY BOROUGH SD	11,823,442	0.23794%	-	-	-	261,126	793,359	1,054,484	(296,745)	-
178	CITY OF DILLINGHAM	4,874,641	0.09810%	-	-	-	107,658	49,249	156,908	(122,344)	-
179	CITY OF UNALASKA	18,998,628	0.38234%	-	-	-	419,593	481,957	901,549	(476,828)	-
180	KENAI PENINSULA BOROUGH	36,078,214	0.72606%	-	-	-	796,802	1,161,425	1,958,227	(905,492)	-
181	CITY OF KETCHIKAN	15,987,481	0.32174%	-	-	-	353,090	482,211	835,301	(401,254)	-
182	CITY OF SEWARD	9,276,596	0.18669%	-	-	-	204,877	632,507	837,385	(232,824)	-
183	CITY OF FORT YUKON	824,843	0.01660%	-	-	-	18,217	235,261	253,478	(20,702)	-
184	BRISTOL BAY BOROUGH SD	792,352	0.01595%	-	-	-	17,499	77,278	94,777	(19,886)	-
185	CORDOVA CITY SD	1,724,099	0.03470%	-	-	-	38,077	205,383	243,460	(43,272)	-
186	CITY OF CRAIG	2,916,819	0.05870%	-	-	-	64,419	8,887	73,306	(73,206)	-
187	PETERSBURG MEDICAL CENTER	11,593,911	0.23332%	-	-	-	256,056	712,580	968,636	(290,984)	-
189	HAINES BOROUGH	4,660,832	0.09380%	-	-	-	102,936	340,461	443,397	(116,978)	-
190	KENAI PENINSULA BOROUGH SD	34,698,935	0.69830%	-	-	-	766,340	1,061,422	1,827,762	(870,875)	-
191	CITY OF NORTH POLE	4,775,073	0.09610%	-	-	-	105,459	102,226	207,685	(119,845)	-
192	CITY OF GALENA	1,835,196	0.03693%	-	-	-	40,531	111,449	151,980	(46,060)	-
193	CITY OF NENANA	698,993	0.01407%	-	-	-	15,438	-	15,438	(17,543)	-
195	YUPIIT SD	3,494,314	0.07032%	-	-	-	77,173	346,276	423,450	(87,700)	-
196	NENANA CITY SD	2,961,887	0.05961%	-	-	-	65,414	76,898	142,313	(74,338)	-
198	CITY OF SAXMAN	132,059	0.00266%	-	-	-	2,917	878	3,794	(3,314)	-
199	CITY OF HOONAH	2,064,727	0.04155%	-	-	-	45,600	21,106	66,707	(51,821)	-
200	CITY OF PELICAN	264,117	0.00532%	-	-	-	5,833	24,794	30,627	(6,629)	-
202	CITY OF WHITTIER	1,820,523	0.03664%	-	-	-	40,207	-	40,207	(45,692)	-
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	3,797,210	0.07642%	-	-	-	83,863	-	83,863	(95,303)	-
204	CRAIG CITY SD	1,622,435	0.03265%	-	-	-	35,832	-	35,832	(40,720)	-
205	DILLINGHAM CITY SD	2,080,448	0.04187%	-	-	-	45,948	-	45,948	(52,215)	-
206	CITY OF THORNE BAY	783,967	0.01578%	-	-	-	17,314	-	17,314	(19,676)	-
208	CITY OF AKUTAN	1,823,667	0.03670%	-	-	-	40,276	83,746	124,023	(45,770)	-
209	UNALASKA CITY SD	1,891,793	0.03807%	-	-	-	41,781	50,827	92,608	(47,480)	-
211	KASHUNAMIUT SD	2,590,865	0.05214%	-	-	-	57,220	-	57,220	(65,026)	-
215	CITY OF HOMER	11,355,996	0.22854%	-	-	-	250,802	334,768	585,570	(285,013)	-
218	SPECIAL EDUCATION SERVICE AGENCY	471,638	0.00949%	-	-	-	10,416	-	10,416	(11,837)	-
219	BARTLETT REGIONAL HOSPITAL	60,292,111	1.21336%	-	-	-	1,331,576	3,533,788	4,865,364	(1,513,214)	-
220	NORTHWEST ARCTIC BOROUGH	3,575,016	0.07195%	-	-	-	78,956	130,085	209,041	(89,726)	-
221	SAINT MARY'S SD	1,282,855	0.02582%	-	-	-	28,332	22,814	51,146	(32,197)	-
222	CITY OF SELAWIK	14,047	0.00028%	-	-	-	310	-	310	(353)	-
223	BRISTOL BAY RHA	2,428,412	0.04887%	-	-	-	53,632	-	53,632	(60,948)	-
224	COPPER RIVER BASIN RHA	1,016,642	0.02046%	-	-	-	22,453	-	22,453	(25,516)	-
225	SKAGWAY CITY SD	420,282	0.00846%	-	-	-	9,282	-	9,282	(10,548)	-
227	CITY OF KLAWOCK	1,270,278	0.02556%	-	-	-	28,055	-	28,055	(31,881)	-
228	PETERSBURG CITY SD	1,931,620	0.03887%	-	-	-	42,661	5,685	48,345	(48,480)	-
230	ALEUTIANS EAST BOROUGH	1,453,693	0.02926%	-	-	-	32,105	-	32,105	(36,485)	-
231	CITY OF KIVALINA	48,363	0.00097%	-	-	-	1,068	-	1,068	(1,214)	-
232	BERING STRAITS CRSA	-	0.00000%	-	-	-	-	-	-	-	-
235	CITY OF HUSLIA	270,406	0.00544%	-	-	-	5,972	15,095	21,067	(6,787)	-
237	CITY OF KALTAG	50,308	0.00101%	-	-	-	1,111	-	1,111	(1,263)	-
240	HAINES BOROUGH SD	1,430,635	0.02879%	-	-	-	31,596	-	31,596	(35,906)	-
241	CITY OF NOORVIK	348,710	0.00702%	-	-	-	7,701	-	7,701	(8,752)	-
242	CITY OF ELIM	23,197	0.00047%	-	-	-	512	-	512	(582)	-
243	CITY OF ATKA	225,338	0.00453%	-	-	-	4,977	-	4,977	(5,656)	-
244	ALEUTIANS EAST BOROUGH SD	1,484,088	0.02987%	-	-	-	32,777	5,564	38,341	(37,248)	-
246	DELTA/GREELY SD	3,367,496	0.06777%	-	-	-	74,373	-	74,373	(84,518)	-
247	LAKE AND PENINSULA BOROUGH	411,897	0.00829%	-	-	-	9,097	25,960	35,057	(10,338)	-
248	CITY AND BOROUGH OF YAKUTAT	1,443,212	0.02904%	-	-	-	31,874	15,068	46,942	(36,222)	-
249	CITY OF UNALAKLEET	659,245	0.01327%	-	-	-	14,560	91,239	105,799	(16,546)	-

State of Alaska Public Employees' Retirement System  
Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2018

Employer Number	Employer Name	Deferred Inflows of Resources			Pension Expense Recognized			
		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	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions	Total
169	CITY OF TANANA	-	-	(5,827)	(9,141)	6,183	(2,892)	3,292
170	NORTH PACIFIC FISHERY MGMT COUNCIL	-	-	-	(60,370)	112,623	(128,545)	(15,922)
171	CITY OF BARROW	-	-	-	(68,603)	127,983	89,696	217,679
172	CITY OF SAINT PAUL	-	-	(174,089)	(220,228)	86,074	(455,777)	(369,702)
173	MUNICIPALITY OF ANCHORAGE	-	-	-	(9,067,550)	16,916,033	(1,895,200)	15,020,833
174	KODIAK ISLAND BOROUGH	-	-	-	(148,149)	276,380	(221,725)	54,656
175	NOME JOINT UTILITY SYSTEM	-	-	(85,301)	(112,631)	50,987	(232,189)	(181,202)
176	CITY OF SAND POINT	-	-	-	(57,871)	107,961	80,147	188,108
177	KETCHIKAN GATEWAY BOROUGH SD	-	-	-	(296,745)	553,595	(32,234)	521,361
178	CITY OF DILLINGHAM	-	-	-	(122,344)	228,240	(172,214)	56,026
179	CITY OF UNALASKA	-	-	-	(476,828)	889,550	(1,102,383)	(212,833)
180	KENAI PENINSULA BOROUGH	-	-	-	(905,492)	1,689,248	(2,042,702)	(353,454)
181	CITY OF KETCHIKAN	-	-	-	(401,254)	748,563	(477,978)	270,585
182	CITY OF SEWARD	-	-	-	(232,824)	434,347	(253,734)	180,614
183	CITY OF FORT YUKON	-	-	-	(20,702)	38,621	209,169	247,789
184	BRISTOL BAY BOROUGH SD	-	-	-	(19,886)	37,099	(63,022)	(25,923)
185	CORDOVA CITY SD	-	-	-	(43,272)	80,725	(11,795)	68,931
186	CITY OF CRAIG	-	-	-	(73,206)	136,571	(151,092)	(14,521)
187	PETERSBURG MEDICAL CENTER	-	-	-	(290,984)	542,848	285,423	828,271
189	HAINES BOROUGH	-	-	-	(116,978)	218,229	104,283	322,511
190	KENAI PENINSULA BOROUGH SD	-	-	-	(870,875)	1,624,667	(2,506,148)	(881,481)
191	CITY OF NORTH POLE	-	-	-	(119,845)	223,578	(121,711)	101,867
192	CITY OF GALENA	-	-	-	(46,060)	85,927	23,526	109,454
193	CITY OF NENANA	-	-	(18,608)	(36,151)	32,728	(35,917)	(3,189)
195	YUPIIT SD	-	-	-	(87,700)	163,610	138,984	302,594
196	NENANA CITY SD	-	-	-	(74,338)	138,681	7,719	146,400
198	CITY OF SAXMAN	-	-	-	(3,314)	6,183	(159,995)	(153,812)
199	CITY OF HOONAH	-	-	-	(51,821)	96,674	(196,419)	(99,744)
200	CITY OF PELICAN	-	-	-	(6,629)	12,366	9,517	21,883
202	CITY OF WHITTIER	-	-	(2,174)	(47,865)	85,240	(138,505)	(53,265)
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	-	-	(44,740)	(140,043)	177,792	(290,890)	(113,097)
204	CRAIG CITY SD	-	-	(12,922)	(53,642)	75,965	(177,228)	(101,263)
205	DILLINGHAM CITY SD	-	-	(3,197)	(55,412)	97,410	(270,829)	(173,419)
206	CITY OF THORNE BAY	-	-	(31,385)	(51,061)	36,707	(69,284)	(32,577)
208	CITY OF AKUTAN	-	-	-	(45,770)	85,387	228,969	314,356
209	UNALASKA CITY SD	-	-	-	(47,480)	88,577	(99,778)	(11,200)
211	KASHUNAMIUT SD	-	-	(69,599)	(134,624)	121,309	(435,383)	(314,074)
215	CITY OF HOMER	-	-	-	(285,013)	531,708	(460,502)	71,206
218	SPECIAL EDUCATION SERVICE AGENCY	-	-	(7,359)	(19,196)	22,083	(71,482)	(49,399)
219	BARTLETT REGIONAL HOSPITAL	-	-	-	(1,513,214)	2,822,987	1,344,110	4,167,096
220	NORTHWEST ARCTIC BOROUGH	-	-	-	(89,726)	167,389	(590,602)	(423,213)
221	SAINT MARY'S SD	-	-	-	(32,197)	60,066	(109,220)	(49,154)
222	CITY OF SELAWIK	-	-	(433)	(786)	658	(1,149)	(491)
223	BRISTOL BAY RHA	-	-	(171,357)	(232,306)	113,703	(510,614)	(396,912)
224	COPPER RIVER BASIN RHA	-	-	(16,444)	(41,959)	47,601	(153,329)	(105,728)
225	SKAGWAY CITY SD	-	-	(27,002)	(37,550)	19,678	(81,368)	(61,690)
227	CITY OF KLAWOCK	-	-	(3,662)	(35,544)	59,477	(250,107)	(190,631)
228	PETERSBURG CITY SD	-	-	-	(48,480)	90,442	(224,542)	(134,100)
230	ALEUTIANS EAST BOROUGH	-	-	(10,340)	(46,825)	68,065	(137,849)	(69,784)
231	CITY OF KIVALINA	-	-	(1,492)	(2,706)	2,264	(3,763)	(1,498)
232	BERING STRAITS CRSA	-	-	-	-	-	-	-
235	CITY OF HUSLIA	-	-	-	(6,787)	12,661	(5,348)	7,313
237	CITY OF KALTAG	-	-	(1,891)	(3,153)	2,356	(16,219)	(13,864)
240	HAINES BOROUGH SD	-	-	(21,600)	(57,506)	66,985	(169,509)	(102,524)
241	CITY OF NOORVIK	-	-	(10,761)	(19,512)	16,327	(27,939)	(11,612)
242	CITY OF ELIM	-	-	(716)	(1,298)	1,086	(4,010)	(2,923)
243	CITY OF ATKA	-	-	(58,225)	(63,881)	10,551	(104,925)	(94,375)
244	ALEUTIANS EAST BOROUGH SD	-	-	-	(37,248)	69,488	(84,016)	(14,528)
246	DELTA/GREELY SD	-	-	(60,316)	(144,834)	157,672	(238,457)	(80,785)
247	LAKE AND PENINSULA BOROUGH	-	-	-	(10,338)	19,286	(37,479)	(18,194)
248	CITY AND BOROUGH OF YAKUTAT	-	-	-	(36,222)	67,574	(53,775)	13,799
249	CITY OF UNALAKLEET	-	-	-	(16,546)	30,867	(94,469)	(63,602)

State of Alaska Public Employees' Retirement System  
 Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2018

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
				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			
251	KLAWOCK CITY SD	981,007	0.01974%	-	-	-	21,666	11,121	32,787	(24,621)	-
254	CITY OF MEKORYUK	52,731	0.00106%	-	-	-	1,165	-	1,165	(1,323)	-
255	ALASKA GATEWAY SD	3,163,119	0.06366%	-	-	-	69,859	167,798	237,657	(79,388)	-
256	CITY OF SAINT GEORGE	364,335	0.00733%	-	-	-	8,046	-	8,046	(9,144)	-
257	PELICAN CITY SD	157,213	0.00316%	-	-	-	3,472	8,502	11,974	(3,946)	-
258	DENALI BOROUGH	751,477	0.01512%	-	-	-	16,597	-	16,597	(18,861)	-
259	CITY OF ALLAKAKET	34,370	0.00069%	-	-	-	759	-	759	(863)	-
260	CITY OF KACHEMAK	100,616	0.00202%	-	-	-	2,222	26,190	28,412	(2,525)	-
262	COOK INLET HOUSING AUTHORITY	14,537,981	0.29257%	-	-	-	321,077	192,624	513,701	(364,875)	-
263	INTERIOR RHA	1,921,139	0.03866%	-	-	-	42,429	77,575	120,004	(48,217)	-
264	YAKUTAT SD	382,551	0.00770%	-	-	-	8,449	-	8,449	(9,601)	-
265	KAKE CITY SD	870,958	0.01753%	-	-	-	19,235	-	19,235	(21,859)	-
266	CITY OF QUINHAGAK	-	0.00000%	-	-	-	-	-	-	-	-
267	ALEUTIAN HOUSING AUTHORITY	1,720,955	0.03463%	-	-	-	38,008	-	38,008	(43,193)	-
270	BERING STRAITS RHA	2,513,307	0.05058%	-	-	-	55,507	163,765	219,273	(63,079)	-
271	CITY OF EGEGIK	388,839	0.00783%	-	-	-	8,588	77,880	86,468	(9,759)	-
275	ILISAGVIK COLLEGE	9,864,572	0.19852%	-	-	-	217,863	554,091	771,954	(247,581)	-
276	NORTH PACIFIC RIM HA	2,526,932	0.05085%	-	-	-	55,808	35,078	90,887	(63,421)	-
278	SAXMAN SEAPORT	67,077	0.00135%	-	-	-	1,481	-	1,481	(1,684)	-
279	TLINGIT-HAIDA RHA	5,154,480	0.10373%	-	-	-	113,839	-	113,839	(129,367)	-
280	CITY OF TOKSOOK BAY	32,491	0.00065%	-	-	-	718	2,939	3,656	(815)	-
281	BARANOF ISLAND HA	1,234,644	0.02485%	-	-	-	27,268	-	27,268	(30,987)	-
282	CITY OF DELTA JUNCTION	633,043	0.01274%	-	-	-	13,981	-	13,981	(15,888)	-
283	CITY OF ANDERSON	47,164	0.00095%	-	-	-	1,042	349	1,391	(1,184)	-
284	INTER-ISLAND FERRY AUTHORITY	1,957,822	0.03940%	-	-	-	43,239	6,863	50,102	(49,137)	-
285	CITY OF HOOPER BAY	87,342	0.00176%	-	-	-	1,929	-	1,929	(2,192)	-
286	CITY OF SELDOVIA	365,782	0.00736%	-	-	-	8,078	81,512	89,591	(9,180)	-
287	CITY OF KOYUK	30,578	0.00062%	-	-	-	675	-	675	(767)	-
288	NORTHWEST INUPIAT HOUSING AUTHORITY	1,712,570	0.03446%	-	-	-	37,823	31,034	68,856	(42,982)	-
290	CITY OF UPPER KALSKAG	57,645	0.00116%	-	-	-	1,273	-	1,273	(1,447)	-
291	CITY OF SHAKTOOLIK	83,847	0.00169%	-	-	-	1,852	11,291	13,142	(2,104)	-
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	1,996,601	0.04018%	-	-	-	44,096	54,377	98,473	(50,111)	-
294	CITY OF MOUNTAIN VILLAGE	-	0.00000%	-	-	-	-	-	-	-	-
296	MUNICIPALITY OF SKAGWAY	6,611,317	0.13305%	-	-	-	146,014	104,785	250,798	(165,931)	-
297	CITY OF NULATO	294,512	0.00593%	-	-	-	6,504	935	7,439	(7,392)	-
298	CITY OF ANIAK	268,310	0.00540%	-	-	-	5,926	-	5,926	(6,734)	-
299	ALASKA GASLINE DEVELOPMENT CORPORATION	4,061,328	0.08173%	-	-	-	89,696	-	89,696	(101,931)	-
<b>Subtotal</b>		<b>4,412,039,244</b>	<b>88.79081%</b>	-	-	-	<b>97,441,697</b>	<b>70,868,955</b>	<b>168,310,652</b>	<b>(110,733,524)</b>	-
Nonemployer:											
999	STATE OF ALASKA	556,987,756	11.20919%	-	-	-	12,301,303	-	12,301,303	(13,979,299)	-
<b>Total</b>		<b>4,969,027,000</b>	<b>100.00000%</b>	-	-	-	<b>109,743,000</b>	<b>70,868,955</b>	<b>180,611,955</b>	<b>(124,712,824)</b>	-

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

\*Same as FY17 for certain employers who have zero present value of future contributions. All other employers are allocated the remaining 99.96573% based on present value of future contributions.

State of Alaska Public Employees' Retirement System  
Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2018

Employer Number	Employer Name	Deferred Inflows of Resources			Pension Expense Recognized			
		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	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions	Total
251	KLAWOCK CITY SD	-	-	-	(24,621)	45,933	(139,958)	(94,025)
254	CITY OF MEKORYUK	-	-	(1,627)	(2,951)	2,469	(3,398)	(929)
255	ALASKA GATEWAY SD	-	-	-	(79,388)	148,103	42,340	190,443
256	CITY OF SAINT GEORGE	-	-	(11,243)	(20,387)	17,059	(29,031)	(11,972)
257	PELICAN CITY SD	-	-	-	(3,946)	7,361	1,192	8,553
258	DENALI BOROUGH	-	-	(14,208)	(33,068)	35,186	(84,134)	(48,949)
259	CITY OF ALLAKAKET	-	-	(1,061)	(1,923)	1,609	(2,666)	(1,056)
260	CITY OF KACHEMAK	-	-	-	(2,525)	4,711	29,826	34,537
262	COOK INLET HOUSING AUTHORITY	-	-	-	(364,875)	680,695	(110,029)	570,665
263	INTERIOR RHA	-	-	-	(48,217)	89,951	(300,787)	(210,836)
264	YAKUTAT SD	-	-	(201)	(9,802)	17,912	(56,041)	(38,129)
265	KAKE CITY SD	-	-	(21,147)	(43,006)	40,780	(91,254)	(50,474)
266	CITY OF QUINHAGAK	-	-	-	-	-	-	-
267	ALEUTIAN HOUSING AUTHORITY	-	-	(97,331)	(140,523)	80,578	(362,239)	(281,661)
270	BERING STRAITS RHA	-	-	-	(63,079)	117,678	(248,716)	(131,038)
271	CITY OF EGEGIK	-	-	-	(9,759)	18,206	102,944	121,150
275	ILISAGVIK COLLEGE	-	-	-	(247,581)	461,877	(134,578)	327,299
276	NORTH PACIFIC RIM HA	-	-	-	(63,421)	118,316	(149,571)	(31,255)
278	SAXMAN SEAPORT	-	-	(4,098)	(5,781)	3,141	(14,950)	(11,810)
279	TLINGIT-HAIDA RHA	-	-	(79,026)	(208,394)	241,342	(480,784)	(239,442)
280	CITY OF TOKSOOK BAY	-	-	-	(815)	1,521	(4,611)	(3,090)
281	BARANOF ISLAND HA	-	-	(32,724)	(63,712)	57,808	(4,470)	53,338
282	CITY OF DELTA JUNCTION	-	-	(49,399)	(65,287)	29,640	(50,881)	(21,241)
283	CITY OF ANDERSON	-	-	-	(1,184)	2,208	(11,056)	(8,848)
284	INTER-ISLAND FERRY AUTHORITY	-	-	-	(49,137)	91,669	(258,242)	(166,574)
285	CITY OF HOOPER BAY	-	-	(2,695)	(4,887)	4,090	(6,778)	(2,689)
286	CITY OF SELDOVIA	-	-	-	(9,180)	17,127	97,555	114,682
287	CITY OF KOYUK	-	-	(944)	(1,711)	1,432	(2,379)	(947)
288	NORTHWEST INUPIAT HOUSING AUTHORITY	-	-	-	(42,982)	80,186	(98,538)	(18,352)
290	CITY OF UPPER KALSKAG	-	-	(373)	(1,820)	2,699	(3,165)	(466)
291	CITY OF SHAKTOOLIK	-	-	-	(2,104)	3,926	6,764	10,690
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	-	-	-	(50,111)	93,485	(328,014)	(234,530)
294	CITY OF MOUNTAIN VILLAGE	-	-	-	-	-	-	-
296	MUNICIPALITY OF SKAGWAY	-	-	-	(165,931)	309,554	(402,504)	(92,950)
297	CITY OF NULATO	-	-	-	(7,392)	13,790	(14,483)	(693)
298	CITY OF ANIAK	-	-	(42,616)	(49,350)	12,563	25,099	37,662
299	ALASKA GASLINE DEVELOPMENT CORPORATION	-	-	(83,525)	(185,457)	190,159	(1,057,557)	(867,398)
<b>Subtotal</b>		-	-	(25,539,673)	(136,273,197)	206,579,728	(117,033,829)	89,545,899
Nonemployer:								
999	STATE OF ALASKA	-	-	(45,329,282)	(59,308,582)	26,079,183	117,033,829	143,113,012
<b>Total</b>		-	-	<b>(70,868,956)</b>	<b>(195,581,779)</b>	<b>232,658,911</b>	<b>(0)</b>	<b>232,658,911</b>

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

\*Same as FY17 for certain employers who have zero present value of future contrib

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

Employer Number	Employer Name	FY2019	FY2020	FY2021	FY2022	FY2023	Thereafter
101	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)	(16,087,698)	30,037,170	(42,563,011)	(2,408,500)	-	-
102	SOUTHWEST REGION SD	170,618	61,183	(86,698)	(4,906)	-	-
103	ANNETTE ISLAND SD	41,859	24,605	(34,866)	(1,973)	-	-
104	BERING STRAIT SD	873,201	187,588	(265,814)	(15,042)	-	-
105	CHATHAM SD	60,513	15,454	(21,899)	(1,239)	-	-
106	ALASKA MUNICIPAL LEAGUE	22,188	5,455	(7,730)	(437)	-	-
107	CITY OF VALDEZ	648,928	177,323	(251,269)	(14,218)	-	-
108	JUNEAU BOROUGH SD	1,229,350	285,299	(404,272)	(22,876)	-	-
109	MATANUSKA-SUSITNA BOROUGH	1,218,083	487,176	(690,334)	(39,064)	-	-
110	MATANUSKA-SUSITNA BOROUGH SD	1,200,106	692,813	(981,723)	(55,552)	-	-
111	ANCHORAGE SD	6,755,470	2,147,000	(3,042,324)	(172,155)	-	-
112	COPPER RIVER SD	217,213	25,162	(35,655)	(2,018)	-	-
113	UNIVERSITY OF ALASKA	10,195,537	2,367,243	(3,354,410)	(189,815)	-	-
115	CITY OF KENAI	181,530	155,945	(220,977)	(12,504)	-	-
116	FAIRBANKS NORTH STAR BOROUGH	1,237,356	537,095	(761,070)	(43,066)	-	-
117	FAIRBANKS NORTH STAR BOROUGH SD	1,980,101	747,503	(1,059,220)	(59,938)	-	-
118	DENALI BOROUGH SD	(86,082)	30,971	(43,887)	(2,483)	-	-
120	CITY AND BOROUGH OF SITKA	601,945	227,963	(323,026)	(18,279)	-	-
121	CHUGACH SD	63,768	12,809	(18,150)	(1,027)	-	-
122	KETCHIKAN GATEWAY BOROUGH	358,656	121,747	(172,516)	(9,762)	-	-
123	CITY OF SOLDOTNA	299,485	92,028	(130,405)	(7,379)	-	-
124	IDITAROD AREA SD	392,783	27,668	(39,206)	(2,219)	-	-
125	KUSPUK SD	160,425	38,920	(55,150)	(3,121)	-	-
126	CITY AND BOROUGH OF JUNEAU	2,965,093	807,231	(1,143,855)	(64,727)	-	-
128	CITY OF KODIAK	644,058	151,984	(215,363)	(12,187)	-	-
129	CITY OF FAIRBANKS	540,520	180,500	(255,770)	(14,473)	-	-
131	CITY OF WASILLA	826,939	163,995	(232,383)	(13,150)	-	-
132	CITY OF SKAGWAY	-	-	-	-	-	-
133	SITKA BOROUGH SD	279,475	64,132	(90,876)	(5,142)	-	-
134	CITY OF PALMER	120,679	85,194	(120,720)	(6,831)	-	-
135	CITY AND BOROUGH OF WRANGELL	261,846	66,752	(94,589)	(5,352)	-	-
136	CITY OF BETHEL	518,488	127,025	(179,995)	(10,185)	-	-
137	VALDEZ CITY SD	62,928	47,501	(67,310)	(3,809)	-	-
138	HOONAH CITY SD	3,905	13,328	(18,886)	(1,069)	-	-
139	CITY OF NOME	157,786	67,626	(95,826)	(5,423)	-	-
140	CITY OF KOTZEBUE	563,833	99,838	(141,471)	(8,005)	-	-
141	GALENA CITY SD	609,203	91,686	(129,921)	(7,352)	-	-
143	CITY OF PETERSBURG	467,113	109,710	(155,460)	(8,797)	-	-
144	BRISTOL BAY BOROUGH	208,670	53,716	(76,116)	(4,307)	-	-
145	NORTH SLOPE BOROUGH	5,554,594	1,646,712	(2,333,409)	(132,040)	-	-
146	WRANGELL PUBLIC SD	112,551	20,783	(29,449)	(1,666)	-	-
148	CITY OF CORDOVA	211,912	77,599	(109,959)	(6,222)	-	-
149	NOME CITY SD	42,379	37,059	(52,514)	(2,972)	-	-
151	CITY OF KING COVE	(2,318)	22,580	(31,996)	(1,811)	-	-
152	ALASKA HOUSING FINANCE CORPORATION	743,031	428,891	(607,744)	(34,390)	-	-
153	LOWER YUKON SD	520,564	156,907	(222,340)	(12,581)	-	-
154	NORTHWEST ARCTIC BOROUGH SD	1,101,369	178,373	(252,757)	(14,303)	-	-
155	SOUTHEAST ISLAND SD	(179,439)	18,251	(25,862)	(1,463)	-	-
156	PRIBILOF SD	85,159	8,619	(12,214)	(691)	-	-
157	LOWER KUSKOKWIM SD	595,451	408,767	(579,227)	(32,777)	-	-
158	KODIAK ISLAND BOROUGH SD	376,970	162,375	(230,087)	(13,020)	-	-
159	YUKON FLATS SD	63,613	24,111	(34,166)	(1,933)	-	-
160	YUKON / KOYUKUK SD	217,521	55,273	(78,322)	(4,432)	-	-
161	NORTH SLOPE BOROUGH SD	1,133,679	294,235	(416,934)	(23,593)	-	-
162	ALEUTIAN REGION SD	(1,227)	1,899	(2,690)	(152)	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	476,326	62,500	(88,563)	(5,011)	-	-
164	LAKE AND PENINSULA BOROUGH SD	243,857	45,881	(65,014)	(3,679)	-	-
165	SITKA COMMUNITY HOSPITAL	(295,912)	201,244	(285,166)	(16,137)	-	-
166	TANANA SD	(34,509)	1,974	(2,798)	(158)	-	-

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

Employer Number	Employer Name	FY2019	FY2020	FY2021	FY2022	FY2023	Thereafter
167	SOUTHEAST REGIONAL RESOURCE CENTER	90,689	31,554	(44,712)	(2,530)	-	-
168	HYDABURG CITY SD	(59,984)	4,924	(6,977)	(395)	-	-
169	CITY OF TANANA	(5,432)	1,595	(2,260)	(128)	-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL	60,586	29,048	(41,161)	(2,329)	-	-
171	CITY OF BARROW	234,932	33,009	(46,774)	(2,647)	-	-
172	CITY OF SAINT PAUL	(168,589)	22,200	(31,458)	(1,780)	-	-
173	MUNICIPALITY OF ANCHORAGE	14,213,263	4,362,955	(6,182,357)	(349,839)	-	-
174	KODIAK ISLAND BOROUGH	219,949	71,284	(101,010)	(5,716)	-	-
175	NOME JOINT UTILITY SYSTEM	(82,043)	13,151	(18,634)	(1,054)	-	-
176	CITY OF SAND POINT	222,375	27,845	(39,457)	(2,233)	-	-
177	KETCHIKAN GATEWAY BOROUGH SD	828,730	142,782	(202,324)	(11,449)	-	-
178	CITY OF DILLINGHAM	63,832	58,867	(83,415)	(4,720)	-	-
179	CITY OF UNALASKA	538,793	229,431	(325,107)	(18,397)	-	-
180	KENAI PENINSULA BOROUGH	1,269,357	435,688	(617,375)	(34,935)	-	-
181	CITY OF KETCHIKAN	530,039	193,068	(273,580)	(15,481)	-	-
182	CITY OF SEWARD	660,259	112,026	(158,742)	(8,983)	-	-
183	CITY OF FORT YUKON	237,729	9,961	(14,115)	(799)	-	-
184	BRISTOL BAY BOROUGH SD	79,648	9,569	(13,559)	(767)	-	-
185	CORDOVA CITY SD	210,541	20,821	(29,503)	(1,669)	-	-
186	CITY OF CRAIG	17,613	35,224	(49,913)	(2,824)	-	-
187	PETERSBURG MEDICAL CENTER	747,265	140,010	(198,396)	(11,227)	-	-
189	HAINES BOROUGH	354,404	56,285	(79,757)	(4,513)	-	-
190	KENAI PENINSULA BOROUGH SD	1,165,227	419,032	(593,772)	(33,600)	-	-
191	CITY OF NORTH POLE	116,511	57,665	(81,712)	(4,624)	-	-
192	CITY OF GALENA	116,939	22,162	(31,404)	(1,777)	-	-
193	CITY OF NENANA	(16,516)	8,441	(11,961)	(677)	-	-
195	YUPIIT SD	356,730	42,198	(59,795)	(3,384)	-	-
196	NENANA CITY SD	85,759	35,768	(50,684)	(2,868)	-	-
198	CITY OF SAXMAN	1,273	1,595	(2,260)	(128)	-	-
199	CITY OF HOONAH	27,283	24,934	(35,332)	(1,999)	-	-
200	CITY OF PELICAN	25,584	3,190	(4,520)	(256)	-	-
202	CITY OF WHITTIER	3,273	21,985	(31,153)	(1,763)	-	-
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	(33,381)	45,856	(64,978)	(3,677)	-	-
204	CRAIG CITY SD	(8,069)	19,593	(27,763)	(1,571)	-	-
205	DILLINGHAM CITY SD	3,027	25,124	(35,601)	(2,015)	-	-
206	CITY OF THORNE BAY	(29,039)	9,467	(13,415)	(759)	-	-
208	CITY OF AKUTAN	89,202	22,023	(31,207)	(1,766)	-	-
209	UNALASKA CITY SD	56,486	22,846	(32,373)	(1,832)	-	-
211	KASHUNAMIUT SD	(61,848)	31,288	(44,335)	(2,509)	-	-
215	CITY OF HOMER	368,741	137,137	(194,325)	(10,996)	-	-
218	SPECIAL EDUCATION SERVICE AGENCY	(5,948)	5,696	(8,071)	(457)	-	-
219	BARTLETT REGIONAL HOSPITAL	3,714,158	728,100	(1,031,726)	(58,382)	-	-
220	NORTHWEST ARCTIC BOROUGH	140,780	43,173	(61,176)	(3,462)	-	-
221	SAINT MARY'S SD	26,651	15,492	(21,952)	(1,242)	-	-
222	CITY OF SELAWIK	(391)	170	(240)	(14)	-	-
223	BRISTOL BAY RHA	(164,092)	29,326	(41,555)	(2,351)	-	-
224	COPPER RIVER BASIN RHA	(13,402)	12,277	(17,397)	(984)	-	-
225	SKAGWAY CITY SD	(25,744)	5,075	(7,192)	(407)	-	-
227	CITY OF KLAWOCK	138	15,340	(21,737)	(1,230)	-	-
228	PETERSBURG CITY SD	11,463	23,327	(33,054)	(1,870)	-	-
230	ALEUTIANS EAST BOROUGH	(5,991)	17,555	(24,876)	(1,408)	-	-
231	CITY OF KIVALINA	(1,348)	584	(828)	(47)	-	-
232	BERING STRAITS CRSA	-	-	-	-	-	-
235	CITY OF HUSLIA	15,904	3,265	(4,627)	(262)	-	-
237	CITY OF KALTAG	(1,740)	608	(861)	(49)	-	-
240	HAINES BOROUGH SD	(17,320)	17,277	(24,481)	(1,385)	-	-
241	CITY OF NOORVIK	(9,717)	4,211	(5,967)	(338)	-	-
242	CITY OF ELIM	(646)	280	(397)	(22)	-	-
243	CITY OF ATKA	(57,551)	2,721	(3,856)	(218)	-	-
244	ALEUTIANS EAST BOROUGH SD	10,004	17,922	(25,396)	(1,437)	-	-

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

Employer Number	Employer Name	FY2019	FY2020	FY2021	FY2022	FY2023	Thereafter
246	DELTA/GREELY SD	(50,242)	40,667	(57,625)	(3,261)	-	-
247	LAKE AND PENINSULA BOROUGH	27,192	4,974	(7,048)	(399)	-	-
248	CITY AND BOROUGH OF YAKUTAT	19,386	17,429	(24,696)	(1,397)	-	-
249	CITY OF UNALAKLEET	93,211	7,961	(11,281)	(638)	-	-
251	KLAWOCK CITY SD	14,056	11,847	(16,787)	(950)	-	-
254	CITY OF MEKORYUK	(1,469)	637	(902)	(51)	-	-
255	ALASKA GATEWAY SD	177,261	38,198	(54,128)	(3,063)	-	-
256	CITY OF SAINT GEORGE	(10,153)	4,400	(6,235)	(353)	-	-
257	PELICAN CITY SD	8,972	1,899	(2,690)	(152)	-	-
258	DENALI BOROUGH	(11,960)	9,075	(12,859)	(728)	-	-
259	CITY OF ALLAKAKET	(958)	415	(588)	(33)	-	-
260	CITY OF KACHEMAK	26,491	1,215	(1,722)	(97)	-	-
262	COOK INLET HOUSING AUTHORITY	236,116	175,564	(248,776)	(14,077)	-	-
263	INTERIOR RHA	83,323	23,200	(32,875)	(1,860)	-	-
264	YAKUTAT SD	943	4,620	(6,546)	(370)	-	-
265	KAKE CITY SD	(18,541)	10,518	(14,904)	(843)	-	-
266	CITY OF QUINHAGAK	-	-	-	-	-	-
267	ALEUTIAN HOUSING AUTHORITY	(92,182)	20,783	(29,449)	(1,666)	-	-
270	BERING STRAITS RHA	171,284	30,351	(43,008)	(2,434)	-	-
271	CITY OF EGEGIK	79,044	4,696	(6,654)	(377)	-	-
275	ILISAGVIK COLLEGE	583,602	119,127	(168,804)	(9,552)	-	-
276	NORTH PACIFIC RIM HA	42,638	30,516	(43,241)	(2,447)	-	-
278	SAXMAN SEAPORT	(3,897)	810	(1,148)	(65)	-	-
279	TLINGIT-HAIDA RHA	(63,606)	62,247	(88,204)	(4,991)	-	-
280	CITY OF TOKSOOK BAY	3,036	392	(556)	(31)	-	-
281	BARANOF ISLAND HA	(29,031)	14,910	(21,127)	(1,196)	-	-
282	CITY OF DELTA JUNCTION	(47,505)	7,645	(10,833)	(613)	-	-
283	CITY OF ANDERSON	490	570	(807)	(46)	-	-
284	INTER-ISLAND FERRY AUTHORITY	12,720	23,643	(33,502)	(1,896)	-	-
285	CITY OF HOOPER BAY	(2,434)	1,055	(1,495)	(85)	-	-
286	CITY OF SELDOVIA	82,607	4,417	(6,259)	(354)	-	-
287	CITY OF KOYUK	(852)	369	(523)	(30)	-	-
288	NORTHWEST INUPIAT HOUSING AUTHORITY	36,157	20,681	(29,306)	(1,658)	-	-
290	CITY OF UPPER KALSKAG	(201)	696	(986)	(56)	-	-
291	CITY OF SHAKTOOLIK	11,541	1,013	(1,435)	(81)	-	-
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	60,350	24,111	(34,166)	(1,933)	-	-
294	CITY OF MOUNTAIN VILLAGE	-	-	-	-	-	-
296	MUNICIPALITY OF SKAGWAY	124,563	79,840	(113,134)	(6,402)	-	-
297	CITY OF NULATO	1,816	3,557	(5,040)	(285)	-	-
298	CITY OF ANIAK	(41,813)	3,240	(4,591)	(260)	-	-
299	ALASKA GASLINE DEVELOPMENT CORPORATION	(71,376)	49,045	(69,498)	(3,933)	-	-
<b>Subtotal</b>		<b>58,528,370</b>	<b>53,280,700</b>	<b>(75,499,357)</b>	<b>(4,272,259)</b>	-	-
Nonemployer:							
999	STATE OF ALASKA	(43,662,994)	6,726,300	(9,531,243)	(539,341)	-	-
<b>Total</b>		<b>14,865,376</b>	<b>60,007,000</b>	<b>(85,030,600)</b>	<b>(4,811,600)</b>	-	-

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



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

Employer Number	Employer Name	FY2018	FY2017	FY2016	FY2015	FY2014	FY2013
101	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)	184,854,257.93	181,986,238.88	166,567,055.06	645,749,494.21	203,129,298.31	180,334,432.33
102	SOUTHWEST REGION SD	366,393.10	308,857.17	259,441.64	258,053.73	227,600.21	194,436.30
103	ANNETTE ISLAND SD	124,652.72	105,128.29	77,600.18	68,553.36	63,109.03	55,404.65
104	BERING STRAIT SD	1,074,729.34	969,199.20	839,669.74	830,840.22	775,389.45	684,184.40
105	CHATHAM SD	64,310.47	59,025.45	50,165.69	41,996.51	35,142.37	33,055.65
106	ALASKA MUNICIPAL LEAGUE	43,160.76	38,346.18	32,974.13	31,218.29	27,792.01	23,219.80
107	CITY OF VALDEZ	1,110,224.34	953,829.06	799,354.15	761,411.14	708,410.31	626,906.26
108	JUNEAU BOROUGH SD	1,701,597.08	1,465,114.81	1,250,459.51	1,139,170.98	1,043,253.87	957,448.24
109	MATANUSKA-SUSITNA BOROUGH	3,059,511.17	2,667,192.33	2,309,531.07	2,137,388.06	1,846,295.37	1,634,409.55
110	MATANUSKA-SUSITNA BOROUGH SD	3,832,125.34	3,594,966.87	3,169,853.99	2,912,592.97	2,601,245.18	2,323,289.65
111	ANCHORAGE SD	12,034,513.93	10,851,565.21	9,435,119.16	9,078,003.83	8,383,077.64	7,701,318.45
112	COPPER RIVER SD	154,550.56	127,690.10	115,059.00	112,741.91	111,647.79	94,742.03
113	UNIVERSITY OF ALASKA	19,283,820.65	17,237,198.30	15,357,992.75	14,140,058.59	13,145,372.88	11,933,529.68
115	CITY OF KENAI	1,048,638.60	891,552.21	810,981.43	781,642.59	709,806.70	617,567.64
116	FAIRBANKS NORTH STAR BOROUGH	3,453,924.37	3,052,823.37	2,695,185.71	2,610,355.43	2,337,334.03	2,063,693.15
117	FAIRBANKS NORTH STAR BOROUGH SD	4,410,367.93	3,967,085.07	3,576,531.84	3,529,996.31	3,204,009.53	2,847,179.03
118	DENALI BOROUGH SD	124,680.48	124,644.03	112,628.88	106,877.46	91,427.75	73,650.62
120	CITY AND BOROUGH OF SITKA	1,450,092.70	1,274,776.17	1,141,912.74	1,123,085.43	1,033,902.52	868,674.71
121	CHUGACH SD	55,855.33	46,790.28	40,188.97	39,261.94	37,594.96	30,468.72
122	KETCHIKAN GATEWAY BOROUGH	784,774.01	695,793.78	610,901.77	576,532.23	540,060.47	467,890.05
123	CITY OF SOLDOTNA	622,384.47	491,105.79	423,167.57	384,739.27	348,524.73	287,694.29
124	IDITAROD AREA SD	125,164.57	120,470.54	83,660.56	83,025.12	79,657.62	75,176.16
125	KUSPUK SD	211,426.32	197,688.51	172,613.95	179,781.70	150,884.37	131,850.47
126	CITY AND BOROUGH OF JUNEAU	5,167,948.43	4,480,029.89	3,828,035.28	3,551,867.39	3,289,968.12	2,893,101.37
128	CITY OF KODIAK	1,033,532.61	842,825.73	719,906.05	672,927.18	648,803.70	555,580.13
129	CITY OF FAIRBANKS	1,306,030.85	1,172,391.25	1,045,142.64	1,045,979.94	934,532.27	830,645.89
131	CITY OF WASILLA	1,051,896.61	878,391.92	732,713.82	696,649.74	626,760.60	565,123.14
132	CITY OF SKAGWAY	-	-	-	-	-	-
133	SITKA BOROUGH SD	336,732.50	301,611.03	269,023.19	272,455.61	255,130.91	212,699.65
134	CITY OF PALMER	513,599.97	481,100.12	454,523.41	428,235.59	387,280.22	344,646.24
135	CITY AND BOROUGH OF WRANGELL	525,495.29	537,368.57	448,064.47	340,898.58	363,637.99	317,532.54
136	CITY OF BETHEL	800,181.73	672,657.59	583,636.74	579,755.54	606,834.75	518,318.76
137	VALDEZ CITY SD	264,070.38	248,669.06	212,803.56	205,937.39	186,104.03	175,715.60
138	HOONAH CITY SD	87,948.79	78,876.12	65,419.31	70,758.51	67,925.87	54,895.36
139	CITY OF NOME	372,708.75	320,168.83	276,562.63	284,173.83	273,419.08	218,018.19
140	CITY OF KOTZEBUE	498,260.64	470,027.95	420,002.67	389,550.86	382,307.27	319,182.66
141	GALENA CITY SD	503,567.04	437,622.68	376,866.58	367,303.01	291,335.91	296,252.26
143	CITY OF PETERSBURG	671,516.48	567,502.42	498,118.66	471,327.18	450,068.59	388,792.15
144	BRISTOL BAY BOROUGH	346,774.35	308,543.37	276,569.35	265,763.93	228,067.63	179,752.39
145	NORTH SLOPE BOROUGH	10,804,839.88	8,864,375.36	7,653,784.25	6,910,089.48	6,028,824.97	5,054,002.32
146	WRANGELL PUBLIC SD	122,786.60	100,105.46	82,685.54	81,932.44	83,628.42	76,728.99
148	CITY OF CORDOVA	439,939.43	387,473.88	324,432.24	290,829.31	257,744.08	188,929.67
149	NOME CITY SD	229,523.46	195,576.05	178,347.51	165,369.24	169,655.47	144,978.70
151	CITY OF KING COVE	144,819.34	110,643.38	113,153.59	92,121.05	96,788.67	87,124.06
152	ALASKA HOUSING FINANCE CORPORATION	2,931,581.65	2,678,131.55	2,474,822.80	2,402,690.05	2,332,816.68	2,064,192.76
153	LOWER YUKON SD	933,962.47	816,452.04	696,932.24	689,089.78	593,793.58	520,220.08
154	NORTHWEST ARCTIC BOROUGH SD	999,535.79	864,328.78	707,834.46	689,719.34	645,490.88	535,251.58
155	SOUTHEAST ISLAND SD	96,967.55	89,319.45	77,282.64	65,082.95	59,008.42	50,383.22
156	PRIBILOF SD	63,979.26	60,827.03	47,351.98	78,638.48	44,571.99	38,563.94
157	LOWER KUSKOKWIM SD	2,500,659.63	2,130,766.04	2,014,546.73	1,880,663.32	1,639,060.49	1,434,010.70
158	KODIAK ISLAND BOROUGH SD	835,963.34	756,346.25	679,880.92	587,334.98	524,878.35	477,178.81
159	YUKON FLATS SD	138,220.13	109,176.70	89,850.50	101,478.89	97,263.06	84,598.98
160	YUKON / KOYUKUK SD	280,073.93	234,173.43	201,178.06	187,462.25	186,520.96	160,101.59
161	NORTH SLOPE BOROUGH SD	1,792,940.70	1,490,393.35	1,280,285.23	1,154,751.25	1,020,577.71	900,636.03
162	ALEUTIAN REGION SD	-	13,542.17	16,135.15	13,792.07	18,527.58	15,612.94
163	CORDOVA COMMUNITY MEDICAL CENTER	144,402.17	344,185.80	227,258.49	248,861.44	260,285.87	201,408.54
164	LAKE AND PENINSULA BOROUGH SD	224,410.41	210,665.95	174,505.24	157,251.25	163,507.36	144,427.64
165	SITKA COMMUNITY HOSPITAL	1,303,641.38	1,092,304.34	902,943.92	943,164.73	781,560.09	683,658.31
166	TANANA SD	13,551.42	10,952.38	11,709.41	11,672.02	9,892.38	9,288.04

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

Employer Number	Employer Name	FY2018	FY2017	FY2016	FY2015	FY2014	FY2013
167	SOUTHEAST REGIONAL RESOURCE CENTER	212,850.50	187,298.66	143,383.12	157,317.14	144,711.08	131,026.21
168	HYDABURG CITY SD	12,978.39	10,341.12	6,298.66	7,475.06	11,277.74	16,475.08
169	CITY OF TANANA	5,494.25	11,094.10	8,125.00	7,707.44	12,677.22	12,788.60
170	NORTH PACIFIC FISHERY MGMT COUNCIL	198,498.82	190,540.11	157,921.21	165,757.08	139,546.66	126,800.67
171	CITY OF BARROW	197,829.28	141,563.80	103,461.26	125,574.57	134,529.14	110,978.87
172	CITY OF SAINT PAUL	159,797.07	122,880.84	122,736.92	133,701.33	128,370.40	111,596.21
173	MUNICIPALITY OF ANCHORAGE	31,195,496.76	26,149,320.30	22,648,726.80	20,997,055.81	18,293,257.88	16,677,049.87
174	KODIAK ISLAND BOROUGH	483,891.79	406,215.17	377,364.74	370,431.63	311,697.73	277,124.34
175	NOME JOINT UTILITY SYSTEM	166,243.72	128,623.00	96,776.83	111,422.79	99,452.05	84,681.11
176	CITY OF SAND POINT	136,832.33	114,845.27	101,324.81	96,047.22	101,352.77	87,815.27
177	KETCHIKAN GATEWAY BOROUGH SD	730,412.76	606,526.88	500,171.03	485,539.41	454,270.54	376,810.88
178	CITY OF DILLINGHAM	308,901.47	286,868.19	253,525.66	240,624.90	232,117.67	190,076.27
179	CITY OF UNALASKA	1,342,563.47	1,200,784.27	1,079,554.22	1,034,494.42	964,672.39	811,762.94
180	KENAI PENINSULA BOROUGH	2,763,608.56	2,467,348.42	2,191,262.14	2,115,691.71	1,889,346.82	1,601,726.79
181	CITY OF KETCHIKAN	1,394,047.19	1,365,168.20	1,087,351.87	1,016,121.42	960,244.76	846,825.30
182	CITY OF SEWARD	682,907.09	593,188.53	520,461.61	505,599.23	447,420.24	400,507.46
183	CITY OF FORT YUKON	59,319.92	36,631.27	29,925.52	24,407.02	31,608.17	40,643.40
184	BRISTOL BAY BOROUGH SD	67,720.02	52,341.27	46,349.16	49,166.61	46,313.69	39,112.35
185	CORDOVA CITY SD	114,218.68	97,445.82	81,499.09	74,642.75	65,675.03	59,711.81
186	CITY OF CRAIG	208,725.66	173,706.12	145,753.57	143,027.57	135,972.60	121,694.88
187	PETERSBURG MEDICAL CENTER	835,198.48	672,520.14	543,713.86	500,699.41	467,468.84	380,890.37
189	HAINES BOROUGH	292,945.19	241,701.22	190,011.51	201,274.78	191,333.61	165,734.57
190	KENAI PENINSULA BOROUGH SD	2,325,450.73	2,115,823.70	1,883,310.01	1,801,402.29	1,674,223.18	1,421,241.87
191	CITY OF NORTH POLE	348,945.59	306,495.00	255,809.64	240,246.66	235,377.68	197,079.62
192	CITY OF GALENA	123,814.50	108,184.93	98,842.64	87,750.42	149,890.65	135,131.66
193	CITY OF NENANA	7,193.33	31,998.56	38,856.92	28,910.28	53,954.25	37,806.28
195	YUPIIT SD	242,813.04	268,198.46	188,579.72	190,322.87	176,839.06	158,183.93
196	NENANA CITY SD	202,885.83	153,532.87	135,603.07	113,524.96	110,027.46	91,099.99
198	CITY OF SAXMAN	11,354.35	6,595.19	9,929.50	9,803.77	11,651.84	8,824.85
199	CITY OF HOONAH	120,798.58	111,355.40	98,493.38	115,456.55	95,347.84	81,085.60
200	CITY OF PELICAN	10,437.15	19,765.20	11,524.31	17,659.79	14,777.67	13,383.43
202	CITY OF WHITTIER	138,582.70	115,400.65	96,415.10	92,436.15	100,116.70	95,306.74
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	248,622.66	214,948.21	193,298.76	169,226.85	168,978.13	140,576.51
204	CRAIG CITY SD	97,223.13	84,237.08	73,919.17	80,321.44	77,720.79	70,154.16
205	DILLINGHAM CITY SD	197,400.89	152,456.89	124,402.20	127,452.19	133,413.38	124,333.62
206	CITY OF THORNE BAY	50,619.30	43,291.46	37,467.03	34,968.48	34,043.87	31,346.80
208	CITY OF AKUTAN	113,042.06	121,738.97	81,948.03	61,711.50	72,553.44	47,446.94
209	UNALASKA CITY SD	148,931.67	132,290.61	105,126.45	109,328.98	101,849.90	93,642.85
211	KASHUNAMIUT SD	182,924.57	169,055.98	147,958.89	158,415.85	140,471.80	119,604.08
215	CITY OF HOMER	877,584.43	759,780.86	653,441.50	644,308.00	595,070.63	534,938.35
218	SPECIAL EDUCATION SERVICE AGENCY	26,707.45	26,900.00	22,882.89	24,676.70	20,206.10	16,601.43
219	BARTLETT REGIONAL HOSPITAL	4,754,539.15	3,869,928.45	3,161,219.15	2,984,175.99	2,699,543.46	2,414,840.76
220	NORTHWEST ARCTIC BOROUGH	319,985.67	214,885.54	212,012.19	230,145.66	216,552.55	163,631.44
221	SAINT MARY'S SD	76,641.03	75,215.03	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	177,358.08	165,526.77	163,865.39	173,991.33	163,779.48	133,550.54
224	COPPER RIVER BASIN RHA	69,088.18	63,081.84	55,032.70	51,469.69	44,665.08	44,207.99
225	SKAGWAY CITY SD	41,376.45	42,278.15	36,723.97	40,503.44	33,350.35	30,329.45
227	CITY OF KLAUWOCK	76,483.10	76,644.75	66,974.41	66,322.40	56,395.26	41,457.88
228	PETERSBURG CITY SD	134,819.50	104,727.03	97,319.92	97,419.79	90,429.21	82,930.15
230	ALEUTIANS EAST BOROUGH	145,454.34	138,424.15	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	24,456.77	17,639.38	14,369.40	15,502.85	13,523.32	12,323.53
237	CITY OF KALTAG	5,103.50	4,041.12	3,440.74	3,849.87	3,224.16	2,215.50
240	HAINES BOROUGH SD	93,728.92	78,762.23	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	-	2,142.95	3,903.32	2,993.68	2,199.92	2,355.23
243	CITY OF ATKA	20,245.05	16,954.41	19,573.72	17,896.90	9,812.00	4,131.41
244	ALEUTIANS EAST BOROUGH SD	102,903.23	84,835.22	84,983.69	90,618.86	89,123.69	70,705.53

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

Employer Number	Employer Name	FY2018	FY2017	FY2016	FY2015	FY2014	FY2013
246	DELTA/GREELY SD	261,625.42	228,638.98	218,292.34	187,769.22	175,538.63	151,031.28
247	LAKE AND PENINSULA BOROUGH	52,941.39	41,230.65	36,807.18	35,902.22	37,095.73	51,215.64
248	CITY AND BOROUGH OF YAKUTAT	114,850.15	107,607.02	88,576.50	77,818.93	76,016.52	64,363.29
249	CITY OF UNALAKLEET	30,868.08	23,370.43	24,717.11	37,085.54	46,775.10	32,938.60
251	KLAWOCK CITY SD	69,667.71	61,734.87	56,056.88	54,856.08	45,473.50	48,777.59
254	CITY OF MEKORYUK	-	1,625.14	3,031.76	4,564.01	4,070.22	3,747.20
255	ALASKA GATEWAY SD	190,482.69	151,940.61	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	16,241.37	14,646.69	13,039.90	12,497.50	11,552.86	9,822.93
258	DENALI BOROUGH	49,494.71	48,048.44	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	3,401.96	2,095.51	2,671.47	3,130.17	2,650.03	2,147.65
262	COOK INLET HOUSING AUTHORITY	1,085,652.12	909,830.93	748,313.20	661,663.73	612,411.06	490,014.27
263	INTERIOR RHA	149,825.47	130,551.19	119,833.91	139,225.89	132,561.93	132,158.67
264	YAKUTAT SD	35,470.70	33,998.30	26,845.93	26,311.58	29,711.94	28,902.61
265	KAKE CITY SD	72,841.55	63,854.50	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	141,031.87	145,831.60	126,353.37	121,383.23	128,809.24	108,392.22
270	BERING STRAITS RHA	227,832.34	176,211.67	172,838.49	165,770.11	143,539.40	120,405.00
271	CITY OF EGEKIK	12,523.67	18,214.23	15,238.32	13,168.24	10,552.44	8,703.84
275	ILISAGVIK COLLEGE	744,174.69	586,407.26	487,530.42	453,488.90	453,401.65	413,068.29
276	NORTH PACIFIC RIM HA	180,851.48	185,145.74	159,396.18	149,328.50	129,199.85	115,582.99
278	SAXMAN SEAPORT	4,553.75	9,304.94	8,770.85	8,943.98	7,514.61	7,255.96
279	TLINGIT-HAIDA RHA	376,008.90	350,619.04	315,998.92	298,630.33	292,815.98	265,527.92
280	CITY OF TOKSOOK BAY	7,337.93	2,526.35	3,564.54	3,606.44	2,648.39	4,224.67
281	BARANOF ISLAND HA	88,300.48	82,971.18	75,480.29	73,555.43	67,515.96	59,359.63
282	CITY OF DELTA JUNCTION	45,058.89	41,128.84	40,054.78	29,485.84	27,078.15	23,277.80
283	CITY OF ANDERSON	1,232.08	1,447.05	1,591.10	4,018.65	7,179.13	6,723.71
284	INTER-ISLAND FERRY AUTHORITY	154,317.02	131,762.97	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	8,333.81	8,580.62	6,647.51	8,884.27	7,978.22	6,402.76
287	CITY OF KOYUK	-	-	2,549.95	2,781.76	2,360.28	2,145.10
288	NORTHWEST INUPIAT HOUSING AUTHORITY	147,159.74	135,084.97	115,081.44	105,199.97	115,228.75	108,781.76
290	CITY OF UPPER KALSKAG	3,668.91	3,248.53	3,383.63	3,686.71	5,558.68	2,854.84
291	CITY OF SHAKTOOLIK	2,202.88	1,895.18	1,567.94	1,576.41	1,736.65	1,947.21
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	205,150.15	174,426.45	130,326.99	151,235.52	136,498.26	120,374.22
294	CITY OF MOUNTAIN VILLAGE	-	-	-	-	-	-
296	MUNICIPALITY OF SKAGWAY	516,204.54	435,699.83	379,737.11	364,106.21	329,903.72	265,607.56
297	CITY OF NULATO	7,760.57	7,649.51	5,828.84	4,837.61	6,965.31	4,396.44
298	CITY OF ANIAK	14,221.91	9,654.32	5,095.40	6,009.26	9,745.64	9,548.49
299	ALASKA GASLINE DEVELOPMENT CORPORATION	402,177.07	352,235.67	319,809.73	346,160.10	59,834.16	-
<b>Subtotal</b>		<b>335,984,681.46</b>	<b>313,417,916.47</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	36,398,783.49	49,345,975.15	42,976,825.15	472,536,547.57	82,553,589.50	77,689,124.75
<b>Total</b>		<b>372,383,464.95</b>	<b>362,763,891.62</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>

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

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		<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>

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State of Alaska Public Employees' Retirement System  
 Schedule F - Present Value of Future State Assistance Contributions as of 6/30/2018

Employer Number	Employer Name	Present Value of Future State Assistance Contributions	Employer Proportion
101	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)	-	0.00000%
102	SOUTHWEST REGION SD	1,400,000.00	0.26344%
103	ANNETTE ISLAND SD	562,000.00	0.10575%
104	BERING STRAIT SD	4,291,000.00	0.80744%
105	CHATHAM SD	354,000.00	0.06661%
106	ALASKA MUNICIPAL LEAGUE	127,000.00	0.02390%
107	CITY OF VALDEZ	4,056,000.00	0.76322%
108	JUNEAU BOROUGH SD	6,526,000.00	1.22800%
109	MATANUSKA-SUSITNA BOROUGH	11,145,000.00	2.09716%
110	MATANUSKA-SUSITNA BOROUGH SD	15,857,000.00	2.98381%
111	ANCHORAGE SD	49,130,000.00	9.24480%
112	COPPER RIVER SD	574,000.00	0.10801%
113	UNIVERSITY OF ALASKA	54,169,000.00	10.19299%
115	CITY OF KENAI	3,567,000.00	0.67120%
116	FAIRBANKS NORTH STAR BOROUGH	12,291,000.00	2.31280%
117	FAIRBANKS NORTH STAR BOROUGH SD	17,106,000.00	3.21884%
118	DENALI BOROUGH SD	710,000.00	0.13360%
120	CITY AND BOROUGH OF SITKA	5,216,000.00	0.98150%
121	CHUGACH SD	291,000.00	0.05476%
122	KETCHIKAN GATEWAY BOROUGH	2,786,000.00	0.52424%
123	CITY OF SOLDOTNA	2,109,000.00	0.39685%
124	IDITAROD AREA SD	635,000.00	0.11949%
125	KUSPUK SD	891,000.00	0.16766%
126	CITY AND BOROUGH OF JUNEAU	18,472,000.00	3.47588%
128	CITY OF KODIAK	3,480,000.00	0.65483%
129	CITY OF FAIRBANKS	4,129,000.00	0.77695%
131	CITY OF WASILLA	3,755,000.00	0.70658%
132	CITY OF SKAGWAY	-	0.00000%
133	SITKA BOROUGH SD	1,470,000.00	0.27661%
134	CITY OF PALMER	1,950,000.00	0.36693%
135	CITY AND BOROUGH OF WRANGELL	1,528,000.00	0.28752%
136	CITY OF BETHEL	2,908,000.00	0.54720%
137	VALDEZ CITY SD	1,087,000.00	0.20454%
138	HOONAH CITY SD	307,000.00	0.05777%
139	CITY OF NOME	1,545,000.00	0.29072%
140	CITY OF KOTZEBUE	2,286,000.00	0.43016%
141	GALENA CITY SD	2,096,000.00	0.39440%
143	CITY OF PETERSBURG	2,513,000.00	0.47287%
144	BRISTOL BAY BOROUGH	1,231,000.00	0.23164%
145	NORTH SLOPE BOROUGH	37,681,000.00	7.09044%
146	WRANGELL PUBLIC SD	476,000.00	0.08957%
148	CITY OF CORDOVA	1,777,000.00	0.33438%
149	NOME CITY SD	852,000.00	0.16032%
151	CITY OF KING COVE	517,000.00	0.09728%
152	ALASKA HOUSING FINANCE CORPORATION	9,812,000.00	1.84633%
153	LOWER YUKON SD	3,591,000.00	0.67572%
154	NORTHWEST ARCTIC BOROUGH SD	4,078,000.00	0.76736%
155	SOUTHEAST ISLAND SD	417,000.00	0.07847%
156	PRIBILOF SD	196,000.00	0.03688%
157	LOWER KUSKOKWIM SD	9,352,000.00	1.75977%
158	KODIAK ISLAND BOROUGH SD	3,713,000.00	0.69868%
159	YUKON FLATS SD	553,000.00	0.10406%
160	YUKON / KOYUKUK SD	1,264,000.00	0.23785%
161	NORTH SLOPE BOROUGH SD	6,730,000.00	1.26638%
162	ALEUTIAN REGION SD	45,000.00	0.00847%
163	CORDOVA COMMUNITY MEDICAL CENTER	1,430,000.00	0.26908%
164	LAKE AND PENINSULA BOROUGH SD	1,051,000.00	0.19777%
165	SITKA COMMUNITY HOSPITAL	4,606,000.00	0.86671%
166	TANANA SD	45,000.00	0.00847%
167	SOUTHEAST REGIONAL RESOURCE CENTER	723,000.00	0.13605%

State of Alaska Public Employees' Retirement System  
 Schedule F - Present Value of Future State Assistance Contributions as of 6/30/2018

Employer Number	Employer Name	Present Value of Future State Assistance Contributions	Employer Proportion
168	HYDABURG CITY SD	112,000.00	0.02108%
169	CITY OF TANANA	33,000.00	0.00621%
170	NORTH PACIFIC FISHERY MGMT COUNCIL	667,000.00	0.12551%
171	CITY OF BARROW	757,000.00	0.14244%
172	CITY OF SAINT PAUL	509,000.00	0.09578%
173	MUNICIPALITY OF ANCHORAGE	99,836,000.00	18.78615%
174	KODIAK ISLAND BOROUGH	1,631,000.00	0.30691%
175	NOME JOINT UTILITY SYSTEM	300,000.00	0.05645%
176	CITY OF SAND POINT	636,000.00	0.11968%
177	KETCHIKAN GATEWAY BOROUGH SD	3,267,000.00	0.61475%
178	CITY OF DILLINGHAM	1,349,000.00	0.25384%
179	CITY OF UNALASKA	5,248,000.00	0.98752%
180	KENAI PENINSULA BOROUGH	9,968,000.00	1.87568%
181	CITY OF KETCHIKAN	4,417,000.00	0.83115%
182	CITY OF SEWARD	2,564,000.00	0.48247%
183	CITY OF FORT YUKON	228,000.00	0.04290%
184	BRISTOL BAY BOROUGH SD	220,000.00	0.04140%
185	CORDOVA CITY SD	477,000.00	0.08976%
186	CITY OF CRAIG	807,000.00	0.15185%
187	PETERSBURG MEDICAL CENTER	3,203,000.00	0.60271%
189	HAINES BOROUGH	1,288,000.00	0.24236%
190	KENAI PENINSULA BOROUGH SD	9,589,000.00	1.80436%
191	CITY OF NORTH POLE	1,319,000.00	0.24820%
192	CITY OF GALENA	509,000.00	0.09578%
193	CITY OF NENANA	-	0.00000%
195	YUPIIT SD	967,000.00	0.18196%
196	NENANA CITY SD	819,000.00	0.15411%
198	CITY OF SAXMAN	33,000.00	0.00621%
199	CITY OF HOONAH	570,000.00	0.10726%
200	CITY OF PELICAN	75,000.00	0.01411%
202	CITY OF WHITTIER	503,000.00	0.09465%
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	1,051,000.00	0.19777%
204	CRAIG CITY SD	449,000.00	0.08449%
205	DILLINGHAM CITY SD	574,000.00	0.10801%
206	CITY OF THORNE BAY	217,000.00	0.04083%
208	CITY OF AKUTAN	504,000.00	0.09484%
209	UNALASKA CITY SD	523,000.00	0.09841%
211	KASHUNAMIUT SD	716,000.00	0.13473%
215	CITY OF HOMER	3,139,000.00	0.59067%
218	SPECIAL EDUCATION SERVICE AGENCY	130,000.00	0.02446%
219	BARTLETT REGIONAL HOSPITAL	16,659,000.00	3.13473%
220	NORTHWEST ARCTIC BOROUGH	989,000.00	0.18610%
221	SAINT MARY'S SD	355,000.00	0.06680%
222	CITY OF SELAWIK	-	0.00000%
223	BRISTOL BAY RHA	671,000.00	0.12626%
224	COPPER RIVER BASIN RHA	280,000.00	0.05269%
225	SKAGWAY CITY SD	117,000.00	0.02202%
227	CITY OF KLAWOCK	352,000.00	0.06624%
228	PETERSBURG CITY SD	532,000.00	0.10011%
230	ALEUTIANS EAST BOROUGH	400,000.00	0.07527%
231	CITY OF KIVALINA	-	0.00000%
232	BERING STRAITS CRSA	-	0.00000%
235	CITY OF HUSLIA	75,000.00	0.01411%
237	CITY OF KALTAG	17,000.00	0.00320%
240	HAINES BOROUGH SD	395,000.00	0.07433%
241	CITY OF NOORVIK	-	0.00000%
242	CITY OF ELIM	-	0.00000%
243	CITY OF ATKA	63,000.00	0.01185%
244	ALEUTIANS EAST BOROUGH SD	410,000.00	0.07715%
246	DELTA/GREELY SD	931,000.00	0.17519%

State of Alaska Public Employees' Retirement System  
 Schedule F - Present Value of Future State Assistance Contributions as of 6/30/2018

Employer Number	Employer Name	Present Value of Future State Assistance Contributions	Employer Proportion
247	LAKE AND PENINSULA BOROUGH	114,000.00	0.02145%
248	CITY AND BOROUGH OF YAKUTAT	396,000.00	0.07452%
249	CITY OF UNALAKLEET	184,000.00	0.03462%
251	KLAWOCK CITY SD	270,000.00	0.05081%
254	CITY OF MEKORYUK	-	0.00000%
255	ALASKA GATEWAY SD	875,000.00	0.16465%
256	CITY OF SAINT GEORGE	-	0.00000%
257	PELICAN CITY SD	45,000.00	0.00847%
258	DENALI BOROUGH	210,000.00	0.03952%
259	CITY OF ALLAKAKET	-	0.00000%
260	CITY OF KACHEMAK	29,000.00	0.00546%
262	COOK INLET HOUSING AUTHORITY	4,018,000.00	0.75607%
263	INTERIOR RHA	532,000.00	0.10011%
264	YAKUTAT SD	105,000.00	0.01976%
265	KAKE CITY SD	240,000.00	0.04516%
266	CITY OF QUINHAGAK	-	0.00000%
267	ALEUTIAN HOUSING AUTHORITY	476,000.00	0.08957%
270	BERING STRAITS RHA	694,000.00	0.13059%
271	CITY OF EGEGIK	107,000.00	0.02013%
275	ILISAGVIK COLLEGE	2,724,000.00	0.51258%
276	NORTH PACIFIC RIM HA	701,000.00	0.13191%
278	SAXMAN SEAPORT	22,000.00	0.00414%
279	TLINGIT-HAIDA RHA	1,425,000.00	0.26814%
280	CITY OF TOKSOOK BAY	8,000.00	0.00151%
281	BARANOF ISLAND HA	341,000.00	0.06417%
282	CITY OF DELTA JUNCTION	174,000.00	0.03274%
283	CITY OF ANDERSON	15,000.00	0.00282%
284	INTER-ISLAND FERRY AUTHORITY	542,000.00	0.10199%
285	CITY OF HOOPER BAY	-	0.00000%
286	CITY OF SELDOVIA	102,000.00	0.01919%
287	CITY OF KOYUK	-	0.00000%
288	NORTHWEST INUPIAT HOUSING AUTHORITY	475,000.00	0.08938%
290	CITY OF UPPER KALSKAG	21,000.00	0.00395%
291	CITY OF SHAKTOOLIK	22,000.00	0.00414%
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT	553,000.00	0.10406%
294	CITY OF MOUNTAIN VILLAGE	-	0.00000%
296	MUNICIPALITY OF SKAGWAY	1,826,000.00	0.34360%
297	CITY OF NULATO	81,000.00	0.01524%
298	CITY OF ANIAK	75,000.00	0.01411%
299	ALASKA GASLINE DEVELOPMENT CORPORATION	1,123,000.00	0.21132%
<b>Total</b>		<b>531,434,000.00</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 6/30/2018

Employer Number	Employer Name	State Proportionate Share of Net Pension Liability Attributable to Employer	Proportionate Share of Pension Plan Expense
101	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)	-	-
102	SOUTHWEST REGION SD	1,467,318.35	68,702.52
103	ANNETTE ISLAND SD	589,023.51	27,579.16
104	BERING STRAIT SD	4,497,330.74	210,573.23
105	CHATHAM SD	371,021.93	17,371.92
106	ALASKA MUNICIPAL LEAGUE	133,106.74	6,232.30
107	CITY OF VALDEZ	4,251,030.87	199,041.02
108	JUNEAU BOROUGH SD	6,839,799.67	320,251.90
109	MATANUSKA-SUSITNA BOROUGH	11,680,902.14	546,921.15
110	MATANUSKA-SUSITNA BOROUGH SD	16,619,476.46	778,154.21
111	ANCHORAGE SD	51,492,393.17	2,410,967.81
112	COPPER RIVER SD	601,600.52	28,168.03
113	UNIVERSITY OF ALASKA	56,773,691.14	2,658,247.81
115	CITY OF KENAI	3,738,517.53	175,044.21
116	FAIRBANKS NORTH STAR BOROUGH	12,882,007.01	603,159.07
117	FAIRBANKS NORTH STAR BOROUGH SD	17,928,534.04	839,446.68
118	DENALI BOROUGH SD	744,140.02	34,841.99
120	CITY AND BOROUGH OF SITKA	5,466,808.93	255,965.97
121	CHUGACH SD	304,992.60	14,280.31
122	KETCHIKAN GATEWAY BOROUGH	2,919,963.51	136,718.02
123	CITY OF SOLDOTNA	2,210,410.28	103,495.44
124	IDITAROD AREA SD	665,533.68	31,161.50
125	KUSPUK SD	933,843.32	43,724.25
126	CITY AND BOROUGH OF JUNEAU	19,360,217.52	906,480.71
128	CITY OF KODIAK	3,647,334.18	170,774.84
129	CITY OF FAIRBANKS	4,327,541.04	202,623.37
131	CITY OF WASILLA	3,935,557.43	184,269.98
132	CITY OF SKAGWAY	-	-
133	SITKA BOROUGH SD	1,540,684.27	72,137.65
134	CITY OF PALMER	2,043,764.84	95,692.80
135	CITY AND BOROUGH OF WRANGELL	1,601,473.17	74,983.90
136	CITY OF BETHEL	3,047,829.83	142,704.95
137	VALDEZ CITY SD	1,139,267.89	53,342.60
138	HOONAH CITY SD	321,761.95	15,065.48
139	CITY OF NOME	1,619,290.61	75,818.14
140	CITY OF KOTZEBUE	2,395,921.25	112,181.40
141	GALENA CITY SD	2,196,785.18	102,857.49
143	CITY OF PETERSBURG	2,633,836.43	123,321.03
144	BRISTOL BAY BOROUGH	1,290,192.06	60,409.15
145	NORTH SLOPE BOROUGH	39,492,873.34	1,849,128.39
146	WRANGELL PUBLIC SD	498,888.24	23,358.86
148	CITY OF CORDOVA	1,862,446.22	87,203.13
149	NOME CITY SD	892,968.02	41,810.39
151	CITY OF KING COVE	541,859.70	25,370.86
152	ALASKA HOUSING FINANCE CORPORATION	10,283,805.45	481,506.54
153	LOWER YUKON SD	3,763,671.56	176,221.97
154	NORTHWEST ARCTIC BOROUGH SD	4,274,088.73	200,120.63
155	SOUTHEAST ISLAND SD	437,051.25	20,463.54
156	PRIBILOF SD	205,424.57	9,618.35
157	LOWER KUSKOKWIM SD	9,801,686.57	458,932.85
158	KODIAK ISLAND BOROUGH SD	3,891,537.88	182,208.90
159	YUKON FLATS SD	579,590.75	27,137.50
160	YUKON / KOYUKUK SD	1,324,778.85	62,028.56
161	NORTH SLOPE BOROUGH SD	7,053,608.92	330,262.84
162	ALEUTIAN REGION SD	47,163.80	2,208.30
163	CORDOVA COMMUNITY MEDICAL CENTER	1,498,760.88	70,174.72
164	LAKE AND PENINSULA BOROUGH SD	1,101,536.85	51,575.97
165	SITKA COMMUNITY HOSPITAL	4,827,477.37	226,031.30
166	TANANA SD	47,163.80	2,208.30
167	SOUTHEAST REGIONAL RESOURCE CENTER	757,765.12	35,479.95



State of Alaska Public Employees' Retirement System  
 Schedule G - Supplemental Schedule of Special Funding Amounts by Employer as of 6/30/2018

Employer Number	Employer Name	State Proportionate Share of Net Pension Liability Attributable to Employer	Proportionate Share of Pension Plan Expense
168	HYDABURG CITY SD	117,385.47	5,496.20
169	CITY OF TANANA	34,586.79	1,619.42
170	NORTH PACIFIC FISHERY MGMT COUNCIL	699,072.38	32,731.84
171	CITY OF BARROW	793,399.99	37,148.44
172	CITY OF SAINT PAUL	533,475.03	24,978.27
173	MUNICIPALITY OF ANCHORAGE	104,636,567.57	4,899,275.02
174	KODIAK ISLAND BOROUGH	1,709,425.88	80,038.44
175	NOME JOINT UTILITY SYSTEM	314,425.36	14,721.97
176	CITY OF SAND POINT	666,581.76	31,210.57
177	KETCHIKAN GATEWAY BOROUGH SD	3,424,092.17	160,322.24
178	CITY OF DILLINGHAM	1,413,866.04	66,199.79
179	CITY OF UNALASKA	5,500,347.64	257,536.31
180	KENAI PENINSULA BOROUGH	10,447,306.64	489,161.96
181	CITY OF KETCHIKAN	4,629,389.39	216,756.46
182	CITY OF SEWARD	2,687,288.75	125,823.76
183	CITY OF FORT YUKON	238,963.27	11,188.70
184	BRISTOL BAY BOROUGH SD	230,578.60	10,796.11
185	CORDOVA CITY SD	499,936.32	23,407.93
186	CITY OF CRAIG	845,804.22	39,602.10
187	PETERSBURG MEDICAL CENTER	3,357,014.76	157,181.56
189	HAINES BOROUGH	1,349,932.88	63,206.32
190	KENAI PENINSULA BOROUGH SD	10,050,082.60	470,563.21
191	CITY OF NORTH POLE	1,382,423.50	64,727.59
192	CITY OF GALENA	533,475.03	24,978.27
193	CITY OF NENANA	-	-
195	YUPIIT SD	1,013,497.74	47,453.81
196	NENANA CITY SD	858,381.23	40,190.98
198	CITY OF SAXMAN	34,586.79	1,619.42
199	CITY OF HOONAH	597,408.18	27,971.74
200	CITY OF PELICAN	78,606.34	3,680.49
202	CITY OF WHITTIER	527,186.52	24,683.83
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	1,101,536.85	51,575.97
204	CRAIG CITY SD	470,589.96	22,033.88
205	DILLINGHAM CITY SD	601,600.52	28,168.03
206	CITY OF THORNE BAY	227,434.34	10,648.89
208	CITY OF AKUTAN	528,234.61	24,732.91
209	UNALASKA CITY SD	548,148.21	25,665.30
211	KASHUNAMIUT SD	750,428.53	35,136.43
215	CITY OF HOMER	3,289,937.35	154,040.87
218	SPECIAL EDUCATION SERVICE AGENCY	136,250.99	6,379.52
219	BARTLETT REGIONAL HOSPITAL	17,460,040.26	817,510.94
220	NORTHWEST ARCTIC BOROUGH	1,036,555.60	48,533.42
221	SAINT MARY'S SD	372,070.01	17,421.00
222	CITY OF SELAWIK	-	-
223	BRISTOL BAY RHA	703,264.72	32,928.14
224	COPPER RIVER BASIN RHA	293,463.67	13,740.50
225	SKAGWAY CITY SD	122,625.89	5,741.57
227	CITY OF KLAWOCK	368,925.76	17,273.78
228	PETERSBURG CITY SD	557,580.97	26,106.96
230	ALEUTIANS EAST BOROUGH	419,233.81	19,629.29
231	CITY OF KIVALINA	-	-
232	BERING STRAITS CRSA	-	-
235	CITY OF HUSLIA	78,606.34	3,680.49
237	CITY OF KALTAG	17,817.44	834.24
240	HAINES BOROUGH SD	413,993.39	19,383.93
241	CITY OF NOORVIK	-	-
242	CITY OF ELIM	-	-
243	CITY OF ATKA	66,029.33	3,091.61
244	ALEUTIANS EAST BOROUGH SD	429,714.66	20,120.02
246	DELTA/GREELY SD	975,766.70	45,687.18

State of Alaska Public Employees' Retirement System  
 Schedule G - Supplemental Schedule of Special Funding Amounts by Employer as of 6/30/2018

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	119,481.64	5,594.35
248	CITY AND BOROUGH OF YAKUTAT	415,041.48	19,433.00
249	CITY OF UNALAKLEET	192,847.55	9,029.47
251	KLAWOCK CITY SD	282,982.82	13,249.77
254	CITY OF MEKORYUK	-	-
255	ALASKA GATEWAY SD	917,073.97	42,939.08
256	CITY OF SAINT GEORGE	-	-
257	PELICAN CITY SD	47,163.80	2,208.30
258	DENALI BOROUGH	220,097.75	10,305.38
259	CITY OF ALLAKAKET	-	-
260	CITY OF KACHEMAK	30,394.45	1,423.12
262	COOK INLET HOUSING AUTHORITY	4,211,203.66	197,176.24
263	INTERIOR RHA	557,580.97	26,106.96
264	YAKUTAT SD	110,048.88	5,152.69
265	KAKE CITY SD	251,540.29	11,777.58
266	CITY OF QUINHAGAK	-	-
267	ALEUTIAN HOUSING AUTHORITY	498,888.24	23,358.86
270	BERING STRAITS RHA	727,370.67	34,056.82
271	CITY OF EGEGIK	112,145.05	5,250.84
275	ILISAGVIK COLLEGE	2,854,982.27	133,675.48
276	NORTH PACIFIC RIM HA	734,707.26	34,400.33
278	SAXMAN SEAPORT	23,057.86	1,079.61
279	TLINGIT-HAIDA RHA	1,493,520.46	69,929.35
280	CITY OF TOKSOOK BAY	8,384.68	392.59
281	BARANOF ISLAND HA	357,396.83	16,733.97
282	CITY OF DELTA JUNCTION	182,366.71	8,538.74
283	CITY OF ANDERSON	15,721.27	736.10
284	INTER-ISLAND FERRY AUTHORITY	568,061.82	26,597.69
285	CITY OF HOOPER BAY	-	-
286	CITY OF SELDOVIA	106,904.62	5,005.47
287	CITY OF KOYUK	-	-
288	NORTHWEST INUPIAT HOUSING AUTHORITY	497,840.15	23,309.78
290	CITY OF UPPER KALSKAG	22,009.78	1,030.54
291	CITY OF SHAKTOOLIK	23,057.86	1,079.61
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	579,590.75	27,137.50
294	CITY OF MOUNTAIN VILLAGE	-	-
296	MUNICIPALITY OF SKAGWAY	1,913,802.36	89,607.72
297	CITY OF NULATO	84,894.85	3,974.93
298	CITY OF ANIAK	78,606.34	3,680.49
299	ALASKA GASLINE DEVELOPMENT CORPORATION	1,176,998.93	55,109.24
<b>Total</b>		<b>556,987,756.44</b>	<b>26,079,183.08</b>

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