

# State of Alaska

## Public Employees' Retirement System

Information Required  
Under Governmental  
Accounting  
Standards Board  
Statement No. 68 as  
of June 30, 2019

November 2019

**BUCK**



November 21, 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 as of June 30, 2019 for June 30, 2020 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, 2020 reporting based on a measurement date of June 30, 2019. Under GASB 68, accounting information prepared under GASB 67 as of June 30, 2019 (as previously provided) serves as the basis for these disclosures. Please refer to the GASB 67 report dated September 30, 2019 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, 2019 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, changes 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.

The information in this report was prepared based on the actuarial assumptions and methods used in the June 30, 2018 actuarial valuation of PERS, except as noted herein. We rolled forward the liabilities from that date to June 30, 2019, 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.

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, 2018 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. We also reflected the information contained in the June 30, 2019 asset statements that were provided to us by staff of the State of Alaska on September 24, 2019.

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, 2019	June 30, 2018
Reporting Date	June 30, 2020	June 30, 2019
Service cost	\$ 157,708,000	\$ 170,816,000
Interest cost	1,118,574,000	1,108,068,000
Expected return on assets	(675,493,000)	(701,252,000)
Current period effect of benefit changes	0	0
Current period difference between expected and actual experience	(162,080,000)	(178,161,176)
Current period effect of changes in assumptions	335,193,333	0
Current period difference between projected and actual investment earnings	27,081,000	(4,811,600)
Member contributions	(79,609,000)	(84,956,000)
Administrative expenses	7,429,000	6,250,000
Service purchases and plan transfers	0	0
Current period recognition of prior years' deferred outflows of resources	224,608,800	224,608,800
Current period recognition of prior years' deferred inflows of resources	(209,743,424)	(307,877,113)
Other additions less other deductions	<u>(23,000)</u>	<u>(26,000)</u>
Total	\$ 743,645,709	\$ 232,658,911

The employers' allocation of the pension expense for June 30, 2020 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:

- 1.5 years as of June 30, 2018 (for the June 30, 2019 measurement date)
- 1.7 years as of June 30, 2017 (for the June 30, 2018 measurement date)

### Actuarial Assumptions

The total pension liability as of the June 30, 2019 measurement date was determined by an actuarial valuation as of June 30, 2018, using the actuarial assumptions outlined in Section 2. The liabilities from the June 30, 2018 valuation were rolled forward to June 30, 2019.

The actuarial assumptions used in the June 30, 2018 actuarial valuation were based on the results of an actuarial experience study for the period July 1, 2013 to June 30, 2017, resulting in changes in actuarial assumptions adopted by the Alaska Retirement Management Board in January 2019 to better reflect expected future experience.

### Actuarial Cost Method

Entry Age Normal – Level Percentage of Payroll

### Asset Valuation Method

Invested assets are reported at fair value.

### Allocation of Net Pension Liability

The employers' allocations of net pension liability as of the June 30, 2018 and June 30, 2019 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, 2019 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, 2019 measurement date:

Date Created	Type	Original Amortization Period	Deferred Outflow/(Inflow) as of June 30, 2019
June 30, 2016	Asset Loss	5 years	\$ 145,037,600
June 30, 2017	Asset Gain	5 years	\$ (160,438,000)
June 30, 2018	Asset Gain	5 years	\$ (14,434,800)
June 30, 2019	Change in Assumptions	1.5 years	\$ 167,596,667
June 30, 2019	Asset Loss	5 years	\$ 108,324,000
June 30, 2019	Liability Gain	1.5 years	\$ (81,040,000)

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

The employers' allocation of recognition of the deferred outflows/inflows as of the June 30, 2019 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, 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.

Amounts for the June 30, 2019 measurement date were allocated to employers based on the present value of contributions for FY2021-FY2039, as determined by projections based on the June 30, 2018 valuation.

**Sensitivity of the Net Pension Liability to Changes in the Discount Rate**

The table below shows the development of the net pension liability as of June 30, 2019 using the discount rate of 7.38%, as well as a discount rate that is one percentage point lower (6.38%) and one percentage point higher (8.38%) than the current rate (\$ in thousands).

<b>FYE June 30, 2019</b>	<b>1.00% Decrease (6.38%)</b>	<b>Current Discount Rate (7.38%)</b>	<b>1.00% Increase (8.38%)</b>
Service cost	\$ 197,875	\$ 157,708	\$ 127,268
Interest cost	1,094,281	1,118,574	1,133,083
Benefit payments	(848,019)	(848,019)	(848,019)
Net change to inflows/outflows	<u>383,371</u>	<u>259,670</u>	<u>172,265</u>
Net change in total pension liability	\$ 827,508	\$ 687,933	\$ 584,597
Total pension liability - beginning	\$ 15,886,920	\$ 14,275,702	\$ 12,912,806
Total pension liability - ending (a)	\$ 16,714,428	\$ 14,963,635	\$ 13,497,403
Plan fiduciary net position - ending (b)	\$ 9,489,405	\$ 9,489,405	\$ 9,489,405
Plan's net pension liability (asset) - ending (a) - (b)	\$ 7,225,023	\$ 5,474,230	\$ 4,007,998

## 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 Method

Entry Age Normal Cost.

Liabilities and contributions shown in the report are computed using the Entry Age Normal Actuarial Cost Method.

Effective June 30, 2018, the Board adopted a layered UAAL amortization method: Layer #1 equals the sum of (i) the UAAL at June 30, 2018 based on the 2017 valuation, plus (ii) the FY18 experience gain/loss. Layer #1 is amortized over the remainder of the 25-year closed period that was originally established in 2014<sup>2</sup>. Layer #2 equals the change in UAAL at June 30, 2018 due to the experience study and EGWP implementation. Layer #2 is amortized over a separate closed 25-year period starting in 2018. Future layers will be created each year based on the change in UAAL occurring that year, and will be amortized over separate closed 25-year periods. The UAAL amortization continues to be on a level percent of pay basis. 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.

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<sup>1</sup> Used to determine June 30, 2018 funding assets and liabilities, and contribution rates.

<sup>2</sup> Layer #1 is referred to as "initial amount" in Section 1.2 in the June 30, 2018 valuation report.



**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.

**Changes in Methods Since the Prior Valuation**

Prior to the June 30, 2018 valuation, the total UAAL was amortized over the remainder of the 25-year closed period that was established in 2014. There were no other changes in the asset or valuation methods since the prior valuation.

**Actuarial Assumptions**

The demographic and economic assumptions used in the June 30, 2018 valuation are described below. Unless noted otherwise, these assumptions were adopted by the Board in January 2019 based on the experience study for the period July 1, 2013 to June 30, 2017.

**Investment Return**

7.38% per year, net of investment expenses.

**Salary Scale**

Salary scale rates based upon the 2013-2017 actual experience. (See Table 1).

Inflation – 2.50% per year.

Productivity – 0.25% per year.

**Payroll Growth**

2.75% per year. (Inflation + Productivity)

**Total Inflation**

Total inflation as measured by the Consumer Price Index for urban and clerical workers for Anchorage is assumed to increase 2.50% annually.

**Mortality (Pre-termination)**

Mortality rates based upon the 2013-2017 actual experience.

100% (male and female) of RP-2014 healthy annuitant table with MP-2017 generational improvement.

**Mortality (Post-termination)**

Mortality rates based upon the 2013-2017 actual experience.

91% of male and 96% of female rates of RP-2014 healthy annuitant table with MP-2017 generational improvement.

**Turnover**

Based upon the 2013-2017 actual experience (See Tables 2 and 3).

## **Disability**

Incidence rates based on 2013-2017 actual experience (See Table 4).

Post-disability mortality in accordance with the RP-2014 disabled table with MP-2017 generational improvement. Disabilities are assumed to be occupational 75% of the time for Peace Officer/Firefighters, 40% of the time for Others.

## **Retirement**

Retirement rates based upon the 2013-2017 actual experience (See Tables 5 and 6).

Deferred vested members are assumed to retire at their earliest unreduced retirement date.

The modified cash refund annuity is valued as a three-year certain and life annuity.

## **Spouse Age Difference**

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

## **Percent Married for Pension**

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

## **Contribution Refunds**

For Others, 5% of terminating members with vested benefits are assumed to have their contributions refunded.

For Peace Officers/Firefighters, 10% 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.

## **Imputed Data**

Data changes from the prior year which are deemed to have an immaterial impact on liabilities and contribution rates are assumed to be correct in the current year's client data. Non-vested terminations with appropriate refund dates are assumed to have received a full refund of contributions. Active members with missing salary and service are assumed to be terminated with status based on their vesting percentage.

## **Active Rehire Assumption**

The Normal Cost used for determining contribution rates and in the projections includes a rehire assumption to account for anticipated rehires. The Normal Cost shown in the report includes the following % assumptions (which were developed based on the 5 years of rehire loss experience through June 30, 2017). For projections, these assumptions were assumed to grade to zero uniformly over a 20-year period.

- Pension: 18.77%
- Healthcare: 17.09%

**Active Data Adjustment**

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

**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.

**Postretirement Pension Adjustment**

50% and 75% of assumed inflation, or 1.25% and 1.875% respectively, is valued for the annual automatic Postretirement Pension Adjustment (PRPA) as specified in the statute.

**Expenses**

The investment return assumption is net of investment expenses.

**Part-Time Status**

Part-time employees are assumed to earn 1.00 years of credited service per year for Peace Officer/Firefighter and 0.75 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 Assumptions Since the Prior Valuation**

Effective for the June 30, 2018 valuation, the Board adopted changes to the demographic and economic assumptions recommended by the actuary, based on the results of an experience analysis performed on the population experience from July 1, 2013 to June 30, 2017. The changes in assumptions were adopted by the Board during the January 2019 Board meeting.

**Table 1: Alaska PERS Salary Scale**

**Peace Officer/Firefighter:**

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

**Others:**

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

**Table 2: Alaska PERS Turnover Assumptions**

**Peace Officer/Firefighter**

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

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

<b>Age</b>	<b>Male</b>	<b>Female</b>	<b>Age</b>	<b>Male</b>	<b>Female</b>
20	0.047000	0.068000	45	0.018100	0.032800
21	0.047000	0.068000	46	0.018500	0.032500
22	0.047000	0.068000	47	0.019000	0.032300
23	0.044600	0.068000	48	0.022200	0.031900
24	0.042200	0.068000	49	0.025300	0.031500
25	0.039800	0.068000	50	0.031800	0.064200
26	0.037400	0.068000	51	0.042400	0.063200
27	0.035000	0.068000	52	0.042400	0.061900
28	0.033200	0.066300	53	0.042400	0.060400
29	0.031400	0.064600	54	0.042400	0.030000
30	0.029600	0.062900	55+	0.030000	0.020000
31	0.027900	0.061200			
32	0.026100	0.059500			
33	0.025000	0.053600			
34	0.023900	0.047700			
35	0.022800	0.041800			
36	0.021700	0.036000			
37	0.020600	0.030100			
38	0.020500	0.029900			
39	0.020400	0.029800			
40	0.016800	0.033900			
41	0.016700	0.033700			
42	0.016700	0.033600			
43	0.017100	0.033300			
44	0.017600	0.033100			

**Table 3: Alaska PERS Turnover Assumptions**

**Others:**

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

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

Age	Male	Female	Age	Male	Female
20	0.114000	0.129900	45	0.043900	0.048000
21	0.114000	0.129900	46	0.043300	0.046000
22	0.114000	0.129900	47	0.042700	0.044100
23	0.108300	0.122100	48	0.042600	0.044000
24	0.102600	0.114300	49	0.042400	0.043900
25	0.096900	0.106500	50	0.036300	0.044500
26	0.091200	0.098700	51	0.036000	0.044300
27	0.085500	0.090900	52	0.035600	0.044000
28	0.083000	0.087200	53	0.035200	0.043700
29	0.080500	0.083400	54	0.041700	0.062000
30	0.078000	0.079700	55+	0.030000	0.050000
31	0.075400	0.076000			
32	0.072900	0.072300			
33	0.069900	0.068800			
34	0.066900	0.065300			
35	0.063900	0.061700			
36	0.061000	0.058200			
37	0.058000	0.054700			
38	0.056300	0.053500			
39	0.054700	0.052300			
40	0.048600	0.056500			
41	0.047100	0.055100			
42	0.045600	0.053800			
43	0.045000	0.051900			
44	0.044400	0.049900			

**Table 4: Alaska PERS Disability Table**

<b>Peace Officer/ Firefighter:</b>			<b>Others:</b>		
<b>Age</b>	<b>Male</b>	<b>Female</b>	<b>Age</b>	<b>Male</b>	<b>Female</b>
20	0.000179	0.000112	20	0.000327	0.000376
21	0.000179	0.000112	21	0.000327	0.000376
22	0.000179	0.000112	22	0.000327	0.000376
23	0.000244	0.000153	23	0.000360	0.000400
24	0.000310	0.000194	24	0.000392	0.000424
25	0.000374	0.000234	25	0.000425	0.000448
26	0.000440	0.000275	26	0.000456	0.000472
27	0.000505	0.000316	27	0.000489	0.000496
28	0.000526	0.000329	28	0.000501	0.000510
29	0.000548	0.000343	29	0.000513	0.000524
30	0.000570	0.000356	30	0.000524	0.000538
31	0.000591	0.000370	31	0.000536	0.000554
32	0.000612	0.000383	32	0.000548	0.000568
33	0.000634	0.000397	33	0.000566	0.000586
34	0.000657	0.000411	34	0.000584	0.000606
35	0.000679	0.000425	35	0.000602	0.000624
36	0.000702	0.000439	36	0.000620	0.000644
37	0.000724	0.000453	37	0.000638	0.000662
38	0.000757	0.000473	38	0.000669	0.000696
39	0.000789	0.000493	39	0.000701	0.000728
40	0.000822	0.000514	40	0.000734	0.000762
41	0.000854	0.000534	41	0.000765	0.000794
42	0.000887	0.000554	42	0.000797	0.000826
43	0.000977	0.000611	43	0.000879	0.000908
44	0.001066	0.000667	44	0.000962	0.000990
45	0.001157	0.000723	45	0.001043	0.001072
46	0.001247	0.000780	46	0.001125	0.001154
47	0.001337	0.000836	47	0.001208	0.001236
48	0.001462	0.000914	48	0.001329	0.001360
49	0.001588	0.000993	49	0.001451	0.001484
50	0.001714	0.001071	50	0.001572	0.001608
51	0.001839	0.001150	51	0.001694	0.001734
52	0.001965	0.001228	52	0.001815	0.001858
53	0.002294	0.001434	53	0.002132	0.002168
54	0.002624	0.001640	54	0.002450	0.002478

**Table 5: Alaska PERS Peace Officer/Firefighter Retirement Table**

Age at Retirement	Reduced		Unreduced	
	Male	Female	Male	Female
<47	N/A	N/A	0.088000	0.060000
47	N/A	N/A	0.088000	0.150000
48	N/A	N/A	0.143000	0.150000
49	N/A	N/A	0.143000	0.150000
50	0.050000	0.050000	0.165000	0.150000
51	0.050000	0.070000	0.165000	0.150000
52	0.070000	0.070000	0.203500	0.150000
53	0.070000	0.070000	0.203500	0.150000
54	0.070000	0.350000	0.203500	0.250000
55	0.070000	0.080000	0.275000	0.200000
56	0.070000	0.080000	0.275000	0.150000
57	0.070000	0.080000	0.275000	0.150000
58	0.070000	0.080000	0.275000	0.150000
59	0.200000	0.200000	0.275000	0.150000
60	N/A	N/A	0.330000	0.250000
61	N/A	N/A	0.275000	0.200000
62	N/A	N/A	0.275000	0.300000
63	N/A	N/A	0.275000	0.500000
64	N/A	N/A	0.220000	0.500000
65	N/A	N/A	0.220000	0.500000
66	N/A	N/A	0.275000	0.500000
67	N/A	N/A	0.550000	0.500000
68	N/A	N/A	0.550000	0.500000
69	N/A	N/A	0.550000	0.500000
70	N/A	N/A	1.000000	1.000000
71	N/A	N/A	1.000000	1.000000
72	N/A	N/A	1.000000	1.000000
73	N/A	N/A	1.000000	1.000000
74	N/A	N/A	1.000000	1.000000
75	N/A	N/A	1.000000	1.000000



**Table 6: Alaska PERS Others Retirement Table**

Age at Retirement	Reduced		Unreduced	
	Male	Female	Male	Female
<50	N/A	N/A	0.1100	0.1100
50	0.0600	0.0800	0.3300	0.3850
51	0.0600	0.0800	0.3575	0.3850
52	0.0900	0.0800	0.3575	0.3850
53	0.0900	0.0800	0.3575	0.3850
54	0.2000	0.1500	0.3850	0.3850
55	0.0600	0.0600	0.3300	0.3300
56	0.0600	0.0600	0.2200	0.2200
57	0.0600	0.0600	0.2200	0.1980
58	0.0600	0.0600	0.2200	0.1980
59	0.1500	0.2000	0.2200	0.1980
60	N/A	N/A	0.2200	0.2310
61	N/A	N/A	0.2200	0.2200
62	N/A	N/A	0.2200	0.2200
63	N/A	N/A	0.2200	0.2200
64	N/A	N/A	0.2200	0.2200
65	N/A	N/A	0.2475	0.2860
66	N/A	N/A	0.2750	0.2860
67	N/A	N/A	0.2200	0.2420
68	N/A	N/A	0.2475	0.2420
69	N/A	N/A	0.2750	0.2420
70	N/A	N/A	0.2750	0.2420
71	N/A	N/A	0.2750	0.2420
72	N/A	N/A	0.2750	0.2750
73	N/A	N/A	0.2750	0.2750
74	N/A	N/A	0.2750	0.3850
75 – 79	N/A	N/A	0.5500	0.5500
80+	N/A	N/A	1.0000	1.0000

## 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 155 employers participating in PERS, including the State of Alaska and 154 political subdivisions and public organizations.

### 4. **Membership**

PERS membership is mandatory for all permanent full-time and part-time employees of the State of Alaska and participating political subdivisions and public organizations, unless they are specifically excluded by Alaska Statute or employer participation agreements. Employees participating in the University of Alaska's Optional Retirement Plan or other retirement plans funded by the State are not covered by 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 6/30/2018

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	Net Pension Liability as % of Covered Payroll	Net Pension Liability 1% Decrease in Discount Rate (7.00%)
101	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)	2,373,188,000	50.05611%	7,145,861,151	4,658,559,511	2,487,301,640	54,933,077	(85,955,116)				3,293,814,894
102	SOUTHWEST REGION SD	4,834,000	0.10196%	14,555,565	9,489,125	5,066,441	267,356	(127,158)				6,709,246
103	ANNETTE ISLAND SD	1,944,000	0.04100%	5,853,541	3,816,065	2,037,476	80,762	(51,137)				2,698,133
104	BERING STRAIT SD	14,821,000	0.31261%	44,627,231	29,093,570	15,533,661	1,169,798	(389,864)				20,570,486
105	CHATHAM SD	1,221,000	0.02575%	3,676,530	2,396,819	1,279,711	84,947	(32,118)				1,694,661
106	ALASKA MUNICIPAL LEAGUE	431,000	0.00909%	1,297,776	846,051	451,724	30,813	(11,337)				598,197
107	CITY OF VALDEZ	14,010,000	0.29550%	42,185,244	27,501,580	14,683,664	929,295	(368,531)				19,444,876
108	JUNEAU BOROUGH SD	22,541,000	0.47544%	67,872,775	44,247,902	23,624,873	1,680,438	(592,938)				31,285,293
109	MATANUSKA-SUSITNA BOROUGH	38,491,000	0.81187%	115,899,516	75,557,695	40,341,822	1,988,362	(1,012,501)				53,422,750
110	MATANUSKA-SUSITNA BOROUGH SD	54,738,000	1.15455%	164,820,548	107,450,497	57,370,051	2,295,518	(1,439,876)				75,972,422
111	ANCHORAGE SD	169,631,000	3.57792%	510,772,671	332,985,043	177,787,628	10,150,112	(4,462,120)				235,435,673
112	COPPER RIVER SD	1,988,000	0.04193%	5,986,029	3,902,437	2,083,592	256,997	(52,294)				2,759,202
113	UNIVERSITY OF ALASKA	187,032,000	3.94494%	563,168,490	367,143,143	196,025,347	13,938,407	(4,919,851)				259,587,014
115	CITY OF KENAI	12,321,000	0.25988%	37,099,528	24,186,079	12,913,450	428,097	(324,102)				17,100,665
116	FAIRBANKS NORTH STAR BOROUGH	42,435,000	0.89505%	127,775,220	83,299,752	44,475,467	2,086,562	(1,116,247)				58,896,739
117	FAIRBANKS NORTH STAR BOROUGH SD	59,059,000	1.24569%	177,831,429	115,932,605	61,898,825	3,161,985	(1,553,539)				81,969,660
118	DENALI BOROUGH SD	2,447,000	0.05161%	7,368,115	4,803,452	2,564,663	56,642	(158,122)				3,396,261
120	CITY AND BOROUGH OF SITKA	18,011,000	0.37989%	54,232,579	35,355,528	18,877,051	962,380	(473,777)				24,997,977
121	CHUGACH SD	1,012,000	0.02135%	3,047,214	1,986,552	1,060,662	84,021	(26,621)				1,404,583
122	KETCHIKAN GATEWAY BOROUGH	9,619,000	0.20289%	28,963,588	18,882,062	10,081,525	551,150	(253,026)				13,350,483
123	CITY OF SOLDOTNA	7,271,000	0.15336%	21,893,570	14,272,947	7,620,623	444,991	(191,263)				10,091,627
124	IDITAROD AREA SD	2,186,000	0.04611%	6,582,223	4,291,110	2,291,113	436,529	(57,502)				3,034,011
125	KUSPUK SD	3,075,000	0.06486%	9,259,074	6,036,214	3,222,860	221,962	(80,887)				4,267,880
126	CITY AND BOROUGH OF JUNEAU	63,778,000	1.34523%	192,040,720	125,195,985	66,844,735	4,241,414	(1,677,672)				88,519,294
128	CITY OF KODIAK	12,008,000	0.25328%	36,157,060	23,571,661	12,585,399	884,362	(315,869)				16,666,244
129	CITY OF FAIRBANKS	14,261,000	0.30080%	42,941,025	27,994,292	14,946,734	825,910	(375,134)				19,793,246
131	CITY OF WASILLA	12,957,000	0.27329%	39,014,576	25,434,544	13,580,031	1,086,234	(340,832)				17,983,388
132	CITY OF SKAGWAY	-	0.00000%	-	-	-	-	-				-
133	SITKA BOROUGH SD	5,067,000	0.10687%	15,257,147	9,946,503	5,310,644	380,875	(133,287)				7,032,633
134	CITY OF PALMER	6,731,000	0.14197%	20,267,586	13,212,929	7,054,657	255,379	(177,058)				9,342,146
135	CITY AND BOROUGH OF WRANGELL	5,274,000	0.11124%	15,880,441	10,352,843	5,527,598	367,389	(138,732)				7,319,934
136	CITY OF BETHEL	10,036,000	0.21168%	30,219,208	19,700,632	10,518,576	719,327	(263,996)				13,929,249
137	VALDEZ CITY SD	3,753,000	0.07916%	11,300,587	7,367,126	3,933,461	138,033	(98,722)				5,208,895
138	HOONAH CITY SD	1,053,000	0.02221%	3,170,668	2,067,035	1,103,633	24,977	(27,699)				1,461,489
139	CITY OF NOME	5,343,000	0.11270%	16,088,205	10,488,290	5,599,916	264,709	(140,547)				7,415,701
140	CITY OF KOTZEBUE	7,888,000	0.16638%	23,751,406	15,484,116	8,267,291	721,687	(207,493)				10,947,979
141	GALENA CITY SD	7,244,000	0.15279%	21,812,270	14,219,946	7,592,324	754,169	(190,552)				10,054,153
143	CITY OF PETERSBURG	8,668,000	0.18283%	26,100,050	17,015,253	9,084,797	640,577	(228,011)				12,030,563
144	BRISTOL BAY BOROUGH	4,244,000	0.08952%	12,779,028	8,330,957	4,448,071	293,600	(111,638)				5,890,368
145	NORTH SLOPE BOROUGH	130,104,000	2.74420%	391,753,674	255,393,684	136,359,990	8,158,225	(3,422,368)				180,575,029
146	WRANGELL PUBLIC SD	1,642,000	0.03463%	4,944,195	3,223,240	1,720,955	145,410	(43,193)				2,278,978
148	CITY OF CORDOVA	6,131,000	0.12932%	18,460,937	12,035,131	6,425,806	334,605	(161,275)				8,509,389
149	NOME CITY SD	2,928,000	0.06176%	8,816,445	5,747,653	3,068,792	100,974	(77,021)				4,063,854
151	CITY OF KING COVE	1,784,000	0.03763%	5,371,768	3,501,986	1,869,793	41,295	(54,840)				2,476,064
152	ALASKA HOUSING FINANCE CORPORATION	33,886,000	0.71474%	102,033,489	66,518,096	35,515,393	1,421,155	(891,367)				47,031,340
153	LOWER YUKON SD	12,397,000	0.26148%	37,328,370	24,335,266	12,993,104	768,652	(326,101)				17,206,148
154	NORTHWEST ARCTIC BOROUGH SD	14,093,000	0.29725%	42,435,164	27,664,508	14,770,655	1,383,397	(370,714)				19,560,074
155	SOUTHEAST ISLAND SD	1,442,000	0.03042%	4,341,979	2,830,641	1,511,338	33,379	(221,892)				2,001,393
156	PRIBILOF SD	681,000	0.01436%	2,050,546	1,336,801	713,746	98,787	(17,914)				945,179
157	LOWER KUSKOKWIM SD	32,296,000	0.68120%	97,245,870	63,396,932	33,848,938	1,241,756	(849,542)				44,824,534
158	KODIAK ISLAND BOROUGH SD	12,829,000	0.27059%	38,629,157	25,183,281	13,445,876	633,703	(337,465)				17,805,733
159	YUKON FLATS SD	1,905,000	0.04018%	5,736,109	3,739,508	1,996,601	101,736	(50,111)				2,644,003
160	YUKON / KOYUKUK SD	4,367,000	0.09211%	13,149,390	8,572,405	4,576,985	304,913	(114,873)				6,061,083
161	NORTH SLOPE BOROUGH SD	23,247,000	0.49033%	69,998,599	45,633,777	24,364,821	1,598,896	(611,509)				32,265,170
162	ALEUTIAN REGION SD	150,000	0.00316%	451,662	294,449	157,213	3,472	(5,643)				208,189
163	CORDOVA COMMUNITY MEDICAL CENTER	4,938,000	0.10415%	14,868,718	9,693,276	5,175,441	575,144	(129,893)				6,853,590
164	LAKE AND PENINSULA BOROUGH SD	3,625,000	0.07646%	10,915,168	7,115,862	3,799,306	316,400	(95,355)				5,031,240
165	SITKA COMMUNITY HOSPITAL	15,900,000	0.33537%	47,876,187	31,211,643	16,664,544	368,043	(764,013)				22,068,061
166	TANANA SD	156,000	0.00329%	469,729	306,227	163,501	3,611	(39,101)				216,517
167	SOUTHEAST REGIONAL RESOURCE CENTER	2,493,000	0.05258%	7,506,625	4,893,750	2,612,875	140,579	(65,578)				3,460,105
168	HYDABURG CITY SD	389,000	0.00820%	1,171,310	763,606	407,705	9,004	(71,436)				539,904

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

Employer Number	Employer Name	Net Pension Liability 1% Increase in Discount Rate (9.00%)
101	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)	1,805,088,797
102	SOUTHWEST REGION SD	3,676,826
103	ANNETTE ISLAND SD	1,478,641
104	BERING STRAIT SD	11,273,115
105	CHATHAM SD	928,714
106	ALASKA MUNICIPAL LEAGUE	327,826
107	CITY OF VALDEZ	10,656,254
108	JUNEAU BOROUGH SD	17,145,084
109	MATANUSKA-SUSITNA BOROUGH	29,276,936
110	MATANUSKA-SUSITNA BOROUGH SD	41,634,692
111	ANCHORAGE SD	129,024,341
112	COPPER RIVER SD	1,512,108
113	UNIVERSITY OF ALASKA	142,259,850
115	CITY OF KENAI	9,371,571
116	FAIRBANKS NORTH STAR BOROUGH	32,276,812
117	FAIRBANKS NORTH STAR BOROUGH SD	44,921,321
118	DENALI BOROUGH SD	1,861,232
120	CITY AND BOROUGH OF SITKA	13,699,485
121	CHUGACH SD	769,745
122	KETCHIKAN GATEWAY BOROUGH	7,316,382
123	CITY OF SOLDOTNA	5,530,451
124	IDITAROD AREA SD	1,662,710
125	KUSPUK SD	2,338,899
126	CITY AND BOROUGH OF JUNEAU	48,510,676
128	CITY OF KODIAK	9,133,497
129	CITY OF FAIRBANKS	10,847,169
131	CITY OF WASILLA	9,855,324
132	CITY OF SKAGWAY	-
133	SITKA BOROUGH SD	3,854,050
134	CITY OF PALMER	5,119,718
135	CITY AND BOROUGH OF WRANGELL	4,011,498
136	CITY OF BETHEL	7,633,559
137	VALDEZ CITY SD	2,854,598
138	HOONAH CITY SD	800,930
139	CITY OF NOME	4,063,980
140	CITY OF KOTZEBUE	5,999,752
141	GALENA CITY SD	5,509,915
143	CITY OF PETERSBURG	6,593,034
144	BRISTOL BAY BOROUGH	3,228,062
145	NORTH SLOPE BOROUGH	98,959,405
146	WRANGELL PUBLIC SD	1,248,934
148	CITY OF CORDOVA	4,663,347
149	NOME CITY SD	2,227,089
151	CITY OF KING COVE	1,356,942
152	ALASKA HOUSING FINANCE CORPORATION	25,774,291
153	LOWER YUKON SD	9,429,378
154	NORTHWEST ARCTIC BOROUGH SD	10,719,385
155	SOUTHEAST ISLAND SD	1,096,811
156	PRIBILOF SD	517,981
157	LOWER KUSKOKWIM SD	24,564,909
158	KODIAK ISLAND BOROUGH SD	9,757,964
159	YUKON FLATS SD	1,448,977
160	YUKON / KOYUKUK SD	3,321,617
161	NORTH SLOPE BOROUGH SD	17,682,080
162	ALEUTIAN REGION SD	114,093
163	CORDOVA COMMUNITY MEDICAL CENTER	3,755,930
164	LAKE AND PENINSULA BOROUGH SD	2,757,239
165	SITKA COMMUNITY HOSPITAL	12,093,821
166	TANANA SD	118,656
167	SOUTHEAST REGIONAL RESOURCE CENTER	1,896,220
168	HYDABURG CITY SD	295,880

State of Alaska Public Employees' Retirement System  
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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	Net Pension Liability as % of Covered Payroll	Net Pension Liability 1% Decrease in Discount Rate (7.00%)
169	CITY OF TANANA	126,000	0.00266%	379,396	247,338	132,059	2,917	(9,141)				174,879
170	NORTH PACIFIC FISHERY MGMT COUNCIL	2,295,000	0.04841%	6,910,431	4,505,077	2,405,354	106,514	(60,370)				3,185,296
171	CITY OF BARROW	2,608,000	0.05501%	7,852,899	5,119,495	2,733,404	287,123	(68,603)				3,619,717
172	CITY OF SAINT PAUL	1,754,000	0.03700%	5,281,436	3,443,096	1,838,340	40,600	(220,228)				2,434,426
173	MUNICIPALITY OF ANCHORAGE	344,710,000	7.27074%	1,037,949,710	676,664,491	361,285,220	21,111,572	(9,067,550)				478,432,780
174	KODIAK ISLAND BOROUGH	5,632,000	0.11879%	16,958,408	11,055,596	5,902,812	332,656	(148,149)				7,816,812
175	NOME JOINT UTILITY SYSTEM	1,039,000	0.02191%	3,128,513	2,039,553	1,088,960	24,050	(112,631)				1,442,058
176	CITY OF SAND POINT	2,200,000	0.04640%	6,624,378	4,318,592	2,305,786	266,402	(57,871)				3,053,442
177	KETCHIKAN GATEWAY BOROUGH SD	11,281,000	0.23794%	33,968,004	22,144,562	11,823,442	1,054,484	(296,745)				15,657,220
178	CITY OF DILLINGHAM	4,651,000	0.09810%	14,004,537	9,129,896	4,874,641	156,908	(122,344)				6,455,255
179	CITY OF UNALASKA	18,127,000	0.38234%	54,581,864	35,583,236	18,998,628	901,549	(476,828)				25,158,977
180	KENAI PENINSULA BOROUGH	34,423,000	0.72606%	103,650,439	67,572,225	36,078,214	1,958,227	(905,492)				47,776,657
181	CITY OF KETCHIKAN	15,254,000	0.32174%	45,931,029	29,943,547	15,987,481	835,301	(401,254)				21,171,459
182	CITY OF SEWARD	8,851,000	0.18669%	26,651,077	17,374,481	9,276,596	837,385	(232,824)				12,284,554
183	CITY OF FORT YUKON	787,000	0.01660%	2,369,721	1,544,878	824,843	253,478	(20,702)				1,092,300
184	BRISTOL BAY BOROUGH SD	756,000	0.01595%	2,276,377	1,484,025	792,352	94,777	(19,886)				1,049,274
185	CORDOVA CITY SD	1,645,000	0.03470%	4,953,228	3,229,129	1,724,099	243,460	(43,272)				2,283,122
186	CITY OF CRAIG	2,783,000	0.05870%	8,379,838	5,463,019	2,916,819	73,306	(73,206)				3,862,605
187	PETERSBURG MEDICAL CENTER	11,062,000	0.23332%	33,308,577	21,714,666	11,593,911	968,636	(290,984)				15,353,263
189	HAINES BOROUGH	4,447,000	0.09380%	13,390,277	8,729,445	4,660,832	443,397	(116,978)				6,172,117
190	KENAI PENINSULA BOROUGH SD	33,107,000	0.69830%	99,687,857	64,988,922	34,698,935	1,827,762	(870,875)				45,950,144
191	CITY OF NORTH POLE	4,556,000	0.09610%	13,718,485	8,943,412	4,775,073	207,685	(119,845)				6,323,402
192	CITY OF GALENA	1,751,000	0.03693%	5,272,403	3,437,207	1,835,196	151,980	(46,060)				2,430,263
193	CITY OF NENANA	-	0.01407%	2,008,162	1,309,170	698,993	15,438	(36,151)				925,643
195	YUPIIT SD	3,334,000	0.07032%	10,038,944	6,544,630	3,494,314	423,450	(87,700)				4,627,353
196	NENANA CITY SD	2,826,000	0.05961%	8,509,315	5,547,428	2,961,887	142,313	(74,338)				3,922,286
198	CITY OF SAXMAN	126,000	0.00266%	379,396	247,338	132,059	3,794	(3,314)				174,879
199	CITY OF HOONAH	1,970,000	0.04155%	5,931,829	3,867,103	2,064,727	66,707	(51,821)				2,734,219
200	CITY OF PELICAN	252,000	0.00532%	758,792	494,675	264,117	30,627	(6,629)				349,758
202	CITY OF WHITTIER	1,737,000	0.03664%	5,230,248	3,409,725	1,820,523	40,207	(47,865)				2,410,832
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	3,623,000	0.07642%	10,990,146	7,111,936	3,797,210	83,863	(140,043)				4,724,224
204	CRAIG CITY SD	1,548,000	0.03265%	4,661,153	3,038,718	1,622,435	35,832	(53,642)				2,148,513
205	DILLINGHAM CITY SD	1,985,000	0.04187%	5,976,996	3,896,548	2,080,448	45,948	(55,412)				2,755,038
206	CITY OF THORNE BAY	748,000	0.01578%	2,252,289	1,468,321	783,967	17,314	(51,061)				1,038,170
208	CITY OF AKUTAN	1,740,000	0.03670%	5,239,281	3,415,614	1,823,667	124,023	(45,770)				2,414,995
209	UNALASKA CITY SD	1,805,000	0.03807%	5,435,001	3,543,209	1,891,793	92,608	(47,480)				2,505,211
211	KASHUNAMIUT SD	2,472,000	0.05214%	7,443,392	4,852,527	2,590,865	57,220	(134,624)				3,430,959
215	CITY OF HOMER	10,835,000	0.22854%	32,625,062	21,269,066	11,355,996	585,570	(285,013)				15,038,204
218	SPECIAL EDUCATION SERVICE AGENCY	450,000	0.00949%	1,354,986	883,348	471,638	10,416	(19,196)				624,568
219	BARTLETT REGIONAL HOSPITAL	57,526,000	1.21336%	173,215,442	112,923,331	60,292,111	4,865,364	(1,513,214)				79,841,966
220	NORTHWEST ARCTIC BOROUGH	3,411,000	0.07195%	10,270,797	6,695,781	3,575,016	209,041	(89,726)				4,734,224
221	SAINT MARY'S SD	1,224,000	0.02582%	3,685,563	2,402,708	1,282,855	51,146	(32,197)				1,698,824
222	CITY OF SELAWIK	-	0.00028%	40,355	26,308	14,047	310	(786)				18,601
223	BRISTOL BAY RHA	2,317,000	0.04887%	6,976,675	4,548,263	2,428,412	53,632	(232,306)				3,215,830
224	COPPER RIVER BASIN RHA	970,000	0.02046%	2,920,749	1,904,107	1,016,642	22,453	(41,959)				1,346,290
225	SKAGWAY CITY SD	401,000	0.00846%	1,207,443	787,162	420,282	9,282	(37,550)				556,559
227	CITY OF KLAWOCK	1,212,000	0.02556%	3,649,430	2,379,152	1,270,278	28,055	(35,544)				1,682,169
228	PETERSBURG CITY SD	1,843,000	0.03887%	5,549,422	3,617,802	1,931,620	48,345	(48,480)				2,557,952
230	ALEUTIANS EAST BOROUGH	1,387,000	0.02926%	4,176,369	2,722,676	1,453,693	32,105	(46,825)				1,925,057
231	CITY OF KIVALINA	-	0.00097%	138,944	90,581	48,363	1,068	(2,706)				64,045
232	BERING STRAITS CRSA	-	0.00000%	-	-	-	-	-				-
235	CITY OF HUSLIA	258,000	0.00544%	776,859	506,453	270,406	21,067	(6,787)				358,086
237	CITY OF KALTAG	48,000	0.00101%	144,532	94,224	50,308	1,111	(3,153)				66,621
240	HAINES BOROUGH SD	1,365,000	0.02879%	4,110,125	2,679,490	1,430,635	31,596	(57,506)				1,894,522
241	CITY OF NOORVIK	-	0.00702%	1,001,823	653,113	348,710	7,701	(19,512)				461,781
242	CITY OF ELIM	-	0.00047%	66,644	43,447	23,197	512	(1,298)				30,719
243	CITY OF ATKA	215,000	0.00453%	647,382	422,044	225,338	4,977	(63,881)				298,405
244	ALEUTIANS EAST BOROUGH SD	1,416,000	0.02987%	4,263,691	2,779,603	1,484,088	38,341	(37,248)				1,965,307
246	DELTA/GREELY SD	3,213,000	0.06777%	9,674,603	6,307,107	3,367,496	74,373	(144,834)				4,459,414
247	LAKE AND PENINSULA BOROUGH	393,000	0.00829%	1,183,355	771,458	411,897	35,057	(10,338)				545,456
248	CITY AND BOROUGH OF YAKUTAT	1,377,000	0.02904%	4,146,258	2,703,046	1,443,212	46,942	(36,222)				1,911,177
249	CITY OF UNALAKLEET	629,000	0.01327%	1,893,970	1,234,725	659,245	105,799	(16,546)				873,007

State of Alaska Public Employees' Retirement System  
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Employer Number	Employer Name	Net Pension Liability 1% Increase in Discount Rate (9.00%)
169	CITY OF TANANA	95,838
170	NORTH PACIFIC FISHERY MGMT COUNCIL	1,745,618
171	CITY OF BARROW	1,983,691
172	CITY OF SAINT PAUL	1,334,123
173	MUNICIPALITY OF ANCHORAGE	262,192,527
174	KODIAK ISLAND BOROUGH	4,283,799
175	NOME JOINT UTILITY SYSTEM	790,282
176	CITY OF SAND POINT	1,673,359
177	KETCHIKAN GATEWAY BOROUGH SD	8,580,528
178	CITY OF DILLINGHAM	3,537,633
179	CITY OF UNALASKA	13,787,717
180	KENAI PENINSULA BOROUGH	26,182,743
181	CITY OF KETCHIKAN	11,602,462
182	CITY OF SEWARD	6,732,227
183	CITY OF FORT YUKON	598,606
184	BRISTOL BAY BOROUGH SD	575,027
185	CORDOVA CITY SD	1,251,216
186	CITY OF CRAIG	2,116,799
187	PETERSBURG MEDICAL CENTER	8,413,953
189	HAINES BOROUGH	3,382,467
190	KENAI PENINSULA BOROUGH SD	25,181,770
191	CITY OF NORTH POLE	3,465,374
192	CITY OF GALENA	1,331,842
193	CITY OF NENANA	507,274
195	YUPIIT SD	2,535,899
196	NENANA CITY SD	2,149,506
198	CITY OF SAXMAN	95,838
199	CITY OF HOONAH	1,498,417
200	CITY OF PELICAN	191,676
202	CITY OF WHITTIER	1,321,193
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	2,755,718
204	CRAIG CITY SD	1,177,436
205	DILLINGHAM CITY SD	1,509,826
206	CITY OF THORNE BAY	568,942
208	CITY OF AKUTAN	1,323,475
209	UNALASKA CITY SD	1,372,915
211	KASHUNAMIUT SD	1,880,247
215	CITY OF HOMER	8,241,293
218	SPECIAL EDUCATION SERVICE AGENCY	342,278
219	BARTLETT REGIONAL HOSPITAL	43,755,294
220	NORTHWEST ARCTIC BOROUGH	2,594,467
221	SAINT MARY'S SD	930,996
222	CITY OF SELAWIK	10,194
223	BRISTOL BAY RHA	1,762,351
224	COPPER RIVER BASIN RHA	737,799
225	SKAGWAY CITY SD	305,008
227	CITY OF KLAWOCK	921,869
228	PETERSBURG CITY SD	1,401,818
230	ALEUTIANS EAST BOROUGH	1,054,977
231	CITY OF KIVALINA	35,098
232	BERING STRAITS CRSA	-
235	CITY OF HUSLIA	196,239
237	CITY OF KALTAG	36,510
240	HAINES BOROUGH SD	1,038,243
241	CITY OF NOORVIK	253,067
242	CITY OF ELIM	16,835
243	CITY OF ATKA	163,533
244	ALEUTIANS EAST BOROUGH SD	1,077,035
246	DELTA/GREELY SD	2,443,865
247	LAKE AND PENINSULA BOROUGH	298,923
248	CITY AND BOROUGH OF YAKUTAT	1,047,371
249	CITY OF UNALAKLEET	478,429

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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	Net Pension Liability as % of Covered Payroll	Net Pension Liability 1% Discount Rate (7.00%)
251	KLAWOCK CITY SD	936,000	0.01974%	2,818,372	1,837,365	981,007	32,787	(24,621)				1,299,101
254	CITY OF MEKORYUK	-	0.00106%	151,492	98,762	52,731	1,165	(2,951)				69,829
255	ALASKA GATEWAY SD	3,018,000	0.06366%	9,087,442	5,924,323	3,163,119	237,657	(79,388)				4,188,768
256	CITY OF SAINT GEORGE	-	0.00733%	1,046,713	682,377	364,335	8,046	(20,387)				482,472
257	PELICAN CITY SD	150,000	0.00316%	451,662	294,449	157,213	11,974	(3,946)				208,189
258	DENALI BOROUGH	717,000	0.01512%	2,158,945	1,407,468	751,477	16,597	(33,068)				995,145
259	CITY OF ALLAKAKET	-	0.00069%	98,743	64,373	34,370	759	(1,923)				45,515
260	CITY OF KACHEMAK	96,000	0.00202%	289,064	188,448	100,616	28,412	(2,525)				133,241
262	COOK INLET HOUSING AUTHORITY	13,871,000	0.29257%	41,766,704	27,228,723	14,537,981	513,701	(364,875)				19,251,954
263	INTERIOR RHA	1,833,000	0.03866%	5,519,311	3,598,172	1,921,139	120,004	(48,217)				2,544,073
264	YAKUTAT SD	365,000	0.00770%	1,099,045	716,494	382,551	8,449	(9,802)				506,594
265	KAKE CITY SD	831,000	0.01753%	2,502,208	1,631,250	870,958	19,235	(43,006)				1,153,368
266	CITY OF QUINHAGAK	-	0.00000%	-	-	-	-	-				-
267	ALEUTIAN HOUSING AUTHORITY	1,642,000	0.03463%	4,944,195	3,223,240	1,720,955	38,008	(140,523)				2,278,978
270	BERING STRAITS RHA	2,398,000	0.05058%	7,220,572	4,707,265	2,513,307	219,273	(63,079)				3,328,252
271	CITY OF EGEGIK	371,000	0.00783%	1,117,111	728,272	388,839	86,468	(9,759)				514,921
275	ILISAGVIK COLLEGE	9,412,000	0.19852%	28,340,294	18,475,722	9,864,572	771,954	(247,581)				13,063,182
276	NORTH PACIFIC RIM HA	2,411,000	0.05085%	7,259,716	4,732,784	2,526,932	90,887	(63,421)				3,346,295
278	SAXMAN SEAPORT	64,000	0.00135%	192,709	125,632	67,077	1,481	(5,781)				88,827
279	TLINGIT-HAIDA RHA	4,918,000	0.10373%	14,808,496	9,654,016	5,154,480	113,839	(208,394)				6,825,832
280	CITY OF TOKSOOK BAY	31,000	0.00065%	93,344	60,853	32,491	3,656	(815)				43,026
281	BARANOF ISLAND HA	1,178,000	0.02485%	3,547,053	2,312,410	1,234,644	27,268	(63,712)				1,634,980
282	CITY OF DELTA JUNCTION	604,000	0.01274%	1,818,693	1,185,650	633,043	13,981	(65,287)				838,309
283	CITY OF ANDERSON	45,000	0.00095%	135,499	88,335	47,164	1,391	(1,184)				62,457
284	INTER-ISLAND FERRY AUTHORITY	1,868,000	0.03940%	5,624,699	3,666,877	1,957,822	50,102	(49,137)				2,592,650
285	CITY OF HOOPER BAY	-	0.00176%	250,929	163,587	87,342	1,929	(4,887)				115,663
286	CITY OF SELDOVIA	349,000	0.00736%	1,050,867	685,086	365,782	89,591	(9,180)				484,387
287	CITY OF KOYUK	-	0.00062%	87,849	57,271	30,578	675	(1,711)				40,493
288	NORTHWEST INUPIAT HOUSING AUTHORITY	1,634,000	0.03446%	4,920,106	3,207,536	1,712,570	68,856	(42,982)				2,267,875
290	CITY OF UPPER KALSKAG	55,000	0.00116%	165,609	107,965	57,645	1,273	(1,820)				76,336
291	CITY OF SHAKTOOLIK	80,000	0.00169%	240,886	157,040	83,847	13,142	(2,104)				111,034
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	1,905,000	0.04018%	5,736,109	3,739,508	1,996,601	98,473	(50,111)				2,644,003
294	CITY OF MOUNTAIN VILLAGE	-	0.00000%	-	-	-	-	-				-
296	MUNICIPALITY OF SKAGWAY	6,308,000	0.13305%	18,993,899	12,382,581	6,611,317	250,798	(165,931)				8,755,052
297	CITY OF NULATO	281,000	0.00593%	846,114	551,602	294,512	7,439	(7,392)				390,008
298	CITY OF ANIAK	256,000	0.00540%	770,837	502,527	268,310	5,926	(49,350)				355,310
299	ALASKA GASLINE DEVELOPMENT CORPORATION	3,875,000	0.08173%	11,667,939	7,606,611	4,061,328	89,696	(185,457)				5,378,222
<b>Subtotal</b>		<b>4,207,997,000</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>				<b>5,842,653,075</b>
Nonemployer:												
999	STATE OF ALASKA	531,434,000	11.20919%	1,600,190,788	1,043,203,031	556,987,756	12,301,303	(59,308,582)				737,592,312
<b>Total</b>		<b>4,739,431,000</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>	<b>428.51%</b>	<b>6,580,245,387</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 A - Employers' Allocation of Net Pension Liability as of 6/30/2018

Employer Number	Employer Name	Net Pension Liability 1% Increase in Discount Rate (9.00%)
251	KLAWOCK CITY SD	711,938
254	CITY OF MEKORYUK	38,268
255	ALASKA GATEWAY SD	2,295,544
256	CITY OF SAINT GEORGE	264,406
257	PELICAN CITY SD	114,093
258	DENALI BOROUGH	545,363
259	CITY OF ALLAKAKET	24,943
260	CITY OF KACHEMAK	73,019
262	COOK INLET HOUSING AUTHORITY	10,550,528
263	INTERIOR RHA	1,394,212
264	YAKUTAT SD	277,625
265	KAKE CITY SD	632,073
266	CITY OF QUINHAGAK	-
267	ALEUTIAN HOUSING AUTHORITY	1,248,934
270	BERING STRAITS RHA	1,823,961
271	CITY OF EGEGIK	282,189
275	ILISAGVIK COLLEGE	7,158,934
276	NORTH PACIFIC RIM HA	1,833,849
278	SAXMAN SEAPORT	48,680
279	TLINGIT-HAIDA RHA	3,740,718
280	CITY OF TOKSOOK BAY	23,579
281	BARANOF ISLAND HA	896,008
282	CITY OF DELTA JUNCTION	459,413
283	CITY OF ANDERSON	34,228
284	INTER-ISLAND FERRY AUTHORITY	1,420,834
285	CITY OF HOOPER BAY	63,386
286	CITY OF SELDOVIA	265,456
287	CITY OF KOYUK	22,191
288	NORTHWEST INUPIAT HOUSING AUTHORITY	1,242,849
290	CITY OF UPPER KALSKAG	41,834
291	CITY OF SHAKTOOLIK	60,849
293	TAGIUGMULLU NUNAMIULLU HOUSING AUTHORITY	1,448,977
294	CITY OF MOUNTAIN VILLAGE	-
296	MUNICIPALITY OF SKAGWAY	4,797,976
297	CITY OF NULATO	213,734
298	CITY OF ANIAK	194,718
299	ALASKA GASLINE DEVELOPMENT CORPORATION	2,947,394
<b>Subtotal</b>		<b>3,201,912,660</b>
Nonemployer:		
999	STATE OF ALASKA	404,218,107
<b>Total</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 cont

State of Alaska Public Employees' Retirement System  
Schedule B - Employers' Allocation of Net Pension Liability as of 6/30/2019

Employer Number	Employer Name	FY2019 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	Net Pension Liability as % of Covered Payroll	Net Pension Liability 1% Decrease in Discount Rate (6.38%)
101	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)	2,363,311,000	50.26617%	7,521,645,817	4,769,960,202	2,751,685,615	126,843,920	(40,735,702)				3,631,742,155
102	SOUTHWEST REGION SD	5,009,000	0.10654%	15,942,008	10,109,855	5,832,154	314,781	(86,339)				7,697,420
103	ANNETTE ISLAND SD	2,088,000	0.04441%	6,645,421	4,214,290	2,431,131	141,090	(35,990)				3,208,667
104	BERING STRAIT SD	12,996,000	0.27642%	41,362,017	26,230,320	15,131,697	680,222	(880,433)				19,971,185
105	CHATHAM SD	1,169,000	0.02486%	3,720,545	2,359,437	1,361,108	61,186	(51,514)				1,796,423
106	ALASKA MUNICIPAL LEAGUE	167,000	0.00355%	531,506	337,062	194,444	8,741	(93,847)				256,632
107	CITY OF VALDEZ	12,549,000	0.26691%	39,939,362	25,328,123	14,611,239	656,825	(669,358)				19,284,272
108	JUNEAU BOROUGH SD	20,988,000	0.44640%	66,797,938	42,360,876	24,437,062	1,098,530	(912,502)				32,252,634
109	MATANUSKA-SUSITNA BOROUGH	36,528,000	0.77693%	116,256,675	73,725,847	42,530,827	1,911,907	(1,296,620)				56,133,229
110	MATANUSKA-SUSITNA BOROUGH SD	49,132,000	1.04501%	156,371,084	99,164,979	57,206,105	2,571,611	(2,889,698)				75,502,020
111	ANCHORAGE SD	153,277,000	3.26011%	487,830,550	309,364,781	178,465,769	8,022,650	(8,787,039)				235,543,499
112	COPPER RIVER SD	1,882,000	0.04003%	5,989,790	3,798,512	2,191,278	98,506	(69,738)				2,892,103
113	UNIVERSITY OF ALASKA	176,642,000	3.75707%	562,193,702	356,523,246	205,670,456	9,245,594	(5,342,156)				271,448,911
115	CITY OF KENAI	10,795,000	0.22960%	34,356,954	21,787,958	12,568,996	565,020	(669,088)				16,588,869
116	FAIRBANKS NORTH STAR BOROUGH	36,957,000	0.78605%	117,622,041	74,591,714	43,030,327	1,934,361	(2,415,828)				56,792,481
117	FAIRBANKS NORTH STAR BOROUGH SD	54,388,000	1.15680%	173,099,212	109,773,363	63,325,850	2,846,715	(2,635,222)				83,579,009
118	DENALI BOROUGH SD	1,956,000	0.04160%	6,225,308	3,947,869	2,277,439	102,379	(229,735)				3,005,820
120	CITY AND BOROUGH OF SITKA	15,582,000	0.33142%	49,592,409	31,449,741	18,142,667	815,575	(1,059,851)				23,945,137
121	CHUGACH SD	892,000	0.01897%	2,838,944	1,800,357	1,038,587	46,688	(60,367)				1,370,752
122	KETCHIKAN GATEWAY BOROUGH	8,544,000	0.18173%	27,192,757	17,244,679	9,948,078	447,200	(512,003)				13,129,717
123	CITY OF SOLDOTNA	6,082,000	0.12936%	19,357,016	12,275,531	7,081,485	318,337	(491,048)				9,346,318
124	IDITAROD AREA SD	1,737,000	0.03694%	5,528,303	3,505,853	2,022,450	90,916	(192,416)				2,669,279
125	KUSPUK SD	2,977,000	0.06332%	9,474,817	6,008,592	3,466,225	155,819	(97,046)				4,574,809
126	CITY AND BOROUGH OF JUNEAU	57,702,000	1.22729%	183,646,590	116,462,135	67,184,456	3,020,172	(3,038,283)				88,671,692
128	CITY OF KODIAK	10,788,000	0.22945%	34,334,675	21,773,829	12,560,846	564,653	(576,568)				16,578,112
129	CITY OF FAIRBANKS	12,907,000	0.27452%	41,078,759	26,050,687	15,028,071	675,563	(639,681)				19,834,417
131	CITY OF WASILLA	11,277,000	0.23985%	35,891,002	22,760,797	13,130,205	590,248	(743,593)				17,329,567
132	CITY OF SKAGWAY	-	0.00000%	-	-	-	38	-				-
133	SITKA BOROUGH SD	4,598,000	0.09780%	14,633,930	9,280,318	5,353,612	240,663	(263,926)				7,065,829
134	CITY OF PALMER	5,902,000	0.12553%	18,784,135	11,912,230	6,871,905	308,916	(368,942)				9,069,709
135	CITY AND BOROUGH OF WRANGELL	5,005,000	0.10645%	15,929,278	10,101,781	5,827,496	261,966	(144,918)				7,691,273
136	CITY OF BETHEL	8,580,000	0.18249%	27,307,333	17,317,339	9,989,994	449,085	(611,298)				13,185,039
137	VALDEZ CITY SD	3,025,000	0.06434%	9,627,585	6,105,472	3,522,113	158,331	(309,447)				4,648,571
138	HOONAH CITY SD	986,000	0.02097%	3,138,115	1,990,081	1,148,034	51,608	(37,629)				1,515,204
139	CITY OF NOME	4,960,000	0.10550%	15,786,057	10,010,956	5,775,101	259,611	(234,550)				7,622,120
140	CITY OF KOTZEBUE	5,859,000	0.12462%	18,647,280	11,825,442	6,821,839	306,665	(800,719)				9,003,630
141	GALENA CITY SD	5,716,000	0.12158%	18,192,158	11,536,820	6,655,339	299,180	(629,156)				8,783,879
143	CITY OF PETERSBURG	7,837,000	0.16669%	24,942,607	15,817,714	9,124,893	410,195	(433,188)				12,043,258
144	BRISTOL BAY BOROUGH	4,844,000	0.10303%	15,416,867	9,776,829	5,640,039	441,330	(83,495)				7,443,861
145	NORTH SLOPE BOROUGH	120,323,000	2.55920%	382,948,748	242,852,473	140,096,275	6,297,809	(5,492,441)				184,902,500
146	WRANGELL PUBLIC SD	1,441,000	0.03065%	4,586,232	2,908,425	1,677,807	75,423	(105,364)				2,214,410
148	CITY OF CORDOVA	5,306,000	0.11286%	16,887,262	10,709,301	6,177,961	277,721	(389,774)				8,153,825
149	NOME CITY SD	2,127,000	0.04524%	6,769,545	4,293,005	2,476,540	111,329	(300,877)				3,268,599
151	CITY OF KING COVE	1,582,000	0.03365%	5,034,988	3,193,011	1,841,978	82,803	(96,896)				2,431,088
152	ALASKA HOUSING FINANCE CORPORATION	30,885,000	0.65690%	98,296,852	62,336,367	35,960,485	1,616,547	(1,537,398)				47,461,530
153	LOWER YUKON SD	11,532,000	0.24528%	36,702,584	23,275,473	13,427,111	603,595	(489,700)				17,721,430
154	NORTHWEST ARCTIC BOROUGH SD	12,556,000	0.26706%	39,961,641	25,342,251	14,619,390	657,192	(757,826)				19,295,029
155	SOUTHEAST ISLAND SD	1,564,000	0.03327%	4,977,700	3,156,681	1,821,020	116,333	(26,958)				2,403,427
156	PRIBILOF SD	502,000	0.01068%	1,597,702	1,013,206	584,496	26,275	(60,959)				771,432
157	LOWER KUSKOKWIM SD	29,755,000	0.63287%	94,700,431	60,055,645	34,644,787	1,557,402	(1,405,470)				45,725,039
158	KODIAK ISLAND BOROUGH SD	10,526,000	0.22388%	33,500,815	21,245,025	12,255,790	550,940	(1,013,086)				16,175,492
159	YUKON FLATS SD	2,058,000	0.04377%	6,549,941	4,153,739	2,396,201	143,838	(35,473)				3,162,565
160	YUKON / KOYUKUK SD	4,091,000	0.08701%	13,020,315	8,257,020	4,763,294	214,126	(189,716)				6,286,713
161	NORTH SLOPE BOROUGH SD	21,951,000	0.46688%	69,862,852	44,304,536	25,558,317	1,148,934	(874,881)				33,732,493
162	ALEUTIAN REGION SD	-	0.00316%	473,427	300,231	173,197	7,786	(6,927)				228,589
163	CORDOVA COMMUNITY MEDICAL CENTER	5,122,000	0.10894%	16,301,650	10,337,927	5,963,724	268,090	(107,886)				7,871,069
164	LAKE AND PENINSULA BOROUGH SD	3,006,000	0.06394%	9,567,115	6,067,124	3,499,991	157,337	(276,360)				4,619,374
165	SITKA COMMUNITY HOSPITAL	16,316,000	0.34703%	51,928,491	32,931,201	18,997,289	934,768	(281,234)				25,073,088
166	TANANA SD	277,000	0.00589%	881,600	559,080	322,521	53,298	(4,775)				425,671
167	SOUTHEAST REGIONAL RESOURCE CENTER	2,546,000	0.05415%	8,103,085	5,138,688	2,964,397	146,041	(43,885)				3,912,484
168	HYDABURG CITY SD	475,000	0.01010%	1,511,770	958,711	553,059	45,947	(8,187)				729,941



State of Alaska Public Employees' Retirement System  
 Schedule B - Employers' Allocation of Net Pension Liability as of 6/30/2019

Employer Number	Employer Name	Net Pension Liability 1% Increase in Discount Rate (8.38%)
101	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)	2,014,666,984
102	SOUTHWEST REGION SD	4,270,055
103	ANNETTE ISLAND SD	1,779,971
104	BERING STRAIT SD	11,078,784
105	CHATHAM SD	996,545
106	ALASKA MUNICIPAL LEAGUE	142,364
107	CITY OF VALDEZ	10,697,727
108	JUNEAU BOROUGH SD	17,891,776
109	MATANUSKA-SUSITNA BOROUGH	31,139,260
110	MATANUSKA-SUSITNA BOROUGH SD	41,883,873
111	ANCHORAGE SD	130,665,034
112	COPPER RIVER SD	1,604,361
113	UNIVERSITY OF ALASKA	150,583,146
115	CITY OF KENAI	9,202,483
116	FAIRBANKS NORTH STAR BOROUGH	31,504,972
117	FAIRBANKS NORTH STAR BOROUGH SD	46,364,489
118	DENALI BOROUGH SD	1,667,444
120	CITY AND BOROUGH OF SITKA	13,283,288
121	CHUGACH SD	760,409
122	KETCHIKAN GATEWAY BOROUGH	7,283,559
123	CITY OF SOLDOTNA	5,184,762
124	IDITAROD AREA SD	1,480,752
125	KUSPUK SD	2,537,822
126	CITY AND BOROUGH OF JUNEAU	49,189,596
128	CITY OF KODIAK	9,196,516
129	CITY OF FAIRBANKS	11,002,914
131	CITY OF WASILLA	9,613,377
132	CITY OF SKAGWAY	-
133	SITKA BOROUGH SD	3,919,687
134	CITY OF PALMER	5,031,316
135	CITY AND BOROUGH OF WRANGELL	4,266,645
136	CITY OF BETHEL	7,314,248
137	VALDEZ CITY SD	2,578,741
138	HOONAH CITY SD	840,542
139	CITY OF NOME	4,228,283
140	CITY OF KOTZEBUE	4,994,660
141	GALENA CITY SD	4,872,755
143	CITY OF PETERSBURG	6,680,858
144	BRISTOL BAY BOROUGH	4,129,396
145	NORTH SLOPE BOROUGH	102,572,525
146	WRANGELL PUBLIC SD	1,228,419
148	CITY OF CORDOVA	4,523,240
149	NOME CITY SD	1,813,217
151	CITY OF KING COVE	1,348,618
152	ALASKA HOUSING FINANCE CORPORATION	26,328,735
153	LOWER YUKON SD	9,830,758
154	NORTHWEST ARCTIC BOROUGH SD	10,703,694
155	SOUTHEAST ISLAND SD	1,333,273
156	PRIBILOF SD	427,943
157	LOWER KUSKOKWIM SD	25,365,437
158	KODIAK ISLAND BOROUGH SD	8,973,167
159	YUKON FLATS SD	1,754,397
160	YUKON / KOYUKUK SD	3,487,481
161	NORTH SLOPE BOROUGH SD	18,712,711
162	ALEUTIAN REGION SD	126,807
163	CORDOVA COMMUNITY MEDICAL CENTER	4,366,384
164	LAKE AND PENINSULA BOROUGH SD	2,562,544
165	SITKA COMMUNITY HOSPITAL	13,909,006
166	TANANA SD	236,136
167	SOUTHEAST REGIONAL RESOURCE CENTER	2,170,405
168	HYDABURG CITY SD	404,926

State of Alaska Public Employees' Retirement System  
Schedule B - Employers' Allocation of Net Pension Liability as of 6/30/2019

Employer Number	Employer Name	FY2019 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	Net Pension Liability as % of Covered Payroll	Net Pension Liability 1% Decrease in Discount Rate (6.38%)
169	CITY OF TANANA	8,000	0.00017%	25,461	16,147	9,315	419	(41,413)				12,294
170	NORTH PACIFIC FISHERY MGMT COUNCIL	2,333,000	0.04962%	7,425,176	4,708,782	2,716,393	144,441	(40,213)				3,585,163
171	CITY OF BARROW	2,557,000	0.05439%	8,138,095	5,160,890	2,977,204	133,836	(69,618)				3,929,387
172	CITY OF SAINT PAUL	2,091,000	0.04447%	6,654,969	4,220,345	2,434,624	225,601	(36,042)				3,213,777
173	MUNICIPALITY OF ANCHORAGE	303,943,000	6.46468%	967,351,142	613,459,682	353,891,460	15,908,638	(18,149,475)				467,074,628
174	KODIAK ISLAND BOROUGH	5,277,000	0.11224%	16,794,965	10,650,769	6,144,196	276,203	(222,631)				8,109,260
175	NOME JOINT UTILITY SYSTEM	1,452,000	0.03088%	4,621,241	2,930,627	1,690,614	231,862	(25,028)				2,231,314
176	CITY OF SAND POINT	1,812,000	0.03854%	5,767,003	3,657,228	2,109,775	94,842	(169,727)				2,784,533
177	KETCHIKAN GATEWAY BOROUGH SD	10,763,000	0.22892%	34,255,108	21,723,371	12,531,737	563,345	(418,074)				16,539,694
178	CITY OF DILLINGHAM	3,950,000	0.08401%	12,571,558	7,972,435	4,599,123	206,746	(306,196)				6,070,035
179	CITY OF UNALASKA	16,990,000	0.36137%	54,073,612	34,291,561	19,782,051	889,271	(662,843)				26,108,836
180	KENAI PENINSULA BOROUGH	30,551,000	0.64980%	97,233,839	61,662,242	35,571,597	1,599,066	(1,842,860)				46,948,266
181	CITY OF KETCHIKAN	14,317,000	0.30451%	45,566,328	28,896,544	16,669,784	749,364	(530,849)				22,001,189
182	CITY OF SEWARD	7,375,000	0.15686%	23,472,212	14,885,242	8,586,970	386,014	(647,228)				11,333,294
183	CITY OF FORT YUKON	753,000	0.01602%	2,396,553	1,519,808	876,744	39,413	(27,506)				1,157,149
184	BRISTOL BAY BOROUGH SD	853,000	0.01814%	2,714,820	1,721,642	993,178	77,556	(14,703)				1,310,820
185	CORDOVA CITY SD	1,503,000	0.03197%	4,783,557	3,033,562	1,749,995	78,668	(75,551)				2,309,687
186	CITY OF CRAIG	2,571,000	0.05468%	8,182,652	5,189,147	2,993,505	134,568	(123,219)				3,950,902
187	PETERSBURG MEDICAL CENTER	9,680,000	0.20589%	30,808,273	19,537,511	11,270,762	506,660	(654,694)				14,875,429
189	HAINES BOROUGH	4,048,000	0.08610%	12,883,460	8,170,232	4,713,228	211,876	(226,578)				6,220,634
190	KENAI PENINSULA BOROUGH SD	31,330,000	0.66637%	99,713,141	63,234,527	36,478,614	1,639,839	(1,222,369)				48,145,370
191	CITY OF NORTH POLE	4,569,000	0.09718%	14,541,632	9,221,786	5,319,846	239,145	(84,314)				7,021,264
192	CITY OF GALENA	1,522,000	0.03237%	4,844,028	3,071,910	1,772,118	79,663	(109,406)				2,338,885
193	CITY OF NENANA	-	0.01407%	2,104,934	1,334,874	770,060	34,617	(34,399)				1,016,344
195	YUPIIT SD	2,490,000	0.05296%	7,924,855	5,025,661	2,899,194	130,329	(331,463)				3,826,427
196	NENANA CITY SD	2,608,000	0.05547%	8,300,411	5,263,825	3,036,586	136,505	(131,511)				4,007,760
198	CITY OF SAXMAN	64,000	0.00136%	203,691	129,174	74,517	3,350	(20,718)				98,350
199	CITY OF HOONAH	1,495,000	0.03180%	4,758,096	3,017,415	1,740,681	78,250	(196,441)				2,297,393
200	CITY OF PELICAN	73,000	0.00155%	232,335	147,339	84,996	3,821	(62,425)				112,180
202	CITY OF WHITTIER	1,467,000	0.03120%	4,668,981	2,960,902	1,708,079	76,784	(118,503)				2,254,365
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	3,085,000	0.06562%	9,818,546	6,226,572	3,591,973	161,472	(250,870)				4,740,775
204	CRAIG CITY SD	1,467,000	0.03120%	4,668,981	2,960,902	1,708,079	76,784	(57,195)				2,254,365
205	DILLINGHAM CITY SD	1,991,000	0.04235%	6,336,702	4,018,511	2,318,191	104,211	(36,202)				3,059,605
206	CITY OF THORNE BAY	651,000	0.01385%	2,071,920	1,313,938	757,982	34,074	(46,704)				1,000,403
208	CITY OF AKUTAN	1,488,000	0.03165%	4,735,817	3,003,287	1,732,530	77,883	(117,579)				2,286,636
209	UNALASKA CITY SD	1,788,000	0.03803%	5,690,619	3,608,788	2,081,831	93,585	(32,481)				2,747,651
211	KASHUNAMIUT SD	2,339,000	0.04975%	7,444,272	4,720,892	2,723,379	122,425	(91,344)				3,594,383
215	CITY OF HOMER	10,022,000	0.21316%	31,896,748	20,227,783	11,668,965	524,560	(458,426)				15,400,986
218	SPECIAL EDUCATION SERVICE AGENCY	334,000	0.00710%	1,063,013	674,125	388,888	17,482	(44,241)				513,264
219	BARTLETT REGIONAL HOSPITAL	54,237,000	1.15359%	172,618,629	109,468,594	63,150,035	2,838,811	(2,085,059)				83,346,965
220	NORTHWEST ARCTIC BOROUGH	3,585,000	0.07625%	11,409,882	7,235,741	4,174,141	259,500	(61,794)				5,509,133
221	SAINT MARY'S SD	1,111,000	0.02363%	3,535,950	2,242,373	1,293,576	58,151	(54,115)				1,707,294
222	CITY OF SELAWIK	-	0.00028%	42,300	26,825	15,475	696	(623)				20,424
223	BRISTOL BAY RHA	1,805,000	0.03839%	5,744,725	3,643,100	2,101,625	94,475	(200,215)				2,773,776
224	COPPER RIVER BASIN RHA	897,000	0.01908%	2,854,858	1,810,449	1,044,408	46,950	(41,971)				1,378,436
225	SKAGWAY CITY SD	467,000	0.00993%	1,486,308	942,564	543,744	47,771	(8,050)				717,647
227	CITY OF KLAWOCK	1,084,000	0.02306%	3,450,017	2,187,878	1,262,139	56,737	(68,592)				1,665,807
228	PETERSBURG CITY SD	1,509,000	0.03210%	4,802,653	3,045,672	1,756,981	78,982	(144,251)				2,318,907
230	ALEUTIANS EAST BOROUGH	1,384,000	0.02944%	4,404,819	2,793,380	1,611,440	86,263	(23,856)				2,126,817
231	CITY OF KIVALINA	-	0.00097%	145,639	92,359	53,280	2,395	(2,146)				70,320
232	BERING STRAITS CRSA	-	0.00000%	-	-	-	-	-				-
235	CITY OF HUSLIA	285,000	0.00606%	907,062	575,226	331,835	23,660	(4,912)				437,965
237	CITY OF KALTAG	70,000	0.00149%	222,787	141,284	81,503	11,661	(1,207)				107,570
240	HAINES BOROUGH SD	1,384,000	0.02944%	4,404,819	2,793,380	1,611,440	74,213	(23,856)				2,126,817
241	CITY OF NOORVIK	-	0.00702%	1,050,100	665,936	384,164	17,269	(15,765)				507,029
242	CITY OF ELIM	-	0.00047%	69,856	44,300	25,556	1,149	(1,029)				33,729
243	CITY OF ATKA	281,000	0.00598%	894,331	567,153	327,178	31,837	(4,844)				431,818
244	ALEUTIANS EAST BOROUGH SD	1,104,000	0.02348%	3,513,671	2,228,245	1,285,426	57,784	(121,575)				1,696,536
246	DELTA/GREELY SD	2,821,000	0.06000%	8,978,320	5,693,731	3,284,589	147,654	(183,558)				4,335,081
247	LAKE AND PENINSULA BOROUGH	688,000	0.01463%	2,189,679	1,388,616	801,062	135,712	(11,859)				1,057,262
248	CITY AND BOROUGH OF YAKUTAT	1,292,000	0.02748%	4,112,013	2,607,693	1,504,321	67,624	(46,577)				1,985,439
249	CITY OF UNALAKLEET	229,000	0.00487%	728,832	462,199	266,633	11,986	(142,513)				351,908

State of Alaska Public Employees' Retirement System  
 Schedule B - Employers' Allocation of Net Pension Liability as of 6/30/2019

Employer Number	Employer Name	Net Pension Liability 1% Increase in Discount Rate (8.38%)
169	CITY OF TANANA	6,820
170	NORTH PACIFIC FISHERY MGMT COUNCIL	1,988,828
171	CITY OF BARROW	2,179,782
172	CITY OF SAINT PAUL	1,782,528
173	MUNICIPALITY OF ANCHORAGE	259,104,251
174	KODIAK ISLAND BOROUGH	4,498,518
175	NOME JOINT UTILITY SYSTEM	1,237,796
176	CITY OF SAND POINT	1,544,687
177	KETCHIKAN GATEWAY BOROUGH SD	9,175,204
178	CITY OF DILLINGHAM	3,367,282
179	CITY OF UNALASKA	14,483,575
180	KENAI PENINSULA BOROUGH	26,044,008
181	CITY OF KETCHIKAN	12,204,905
182	CITY OF SEWARD	6,287,014
183	CITY OF FORT YUKON	641,915
184	BRISTOL BAY BOROUGH SD	727,162
185	CORDOVA CITY SD	1,281,272
186	CITY OF CRAIG	2,191,717
187	PETERSBURG MEDICAL CENTER	8,251,972
189	HAINES BOROUGH	3,450,825
190	KENAI PENINSULA BOROUGH SD	26,708,087
191	CITY OF NORTH POLE	3,894,965
192	CITY OF GALENA	1,297,469
193	CITY OF NENANA	563,805
195	YUPIIT SD	2,122,666
196	NENANA CITY SD	2,223,259
198	CITY OF SAXMAN	54,558
199	CITY OF HOONAH	1,274,452
200	CITY OF PELICAN	62,231
202	CITY OF WHITTIER	1,250,583
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	2,629,890
204	CRAIG CITY SD	1,250,583
205	DILLINGHAM CITY SD	1,697,281
206	CITY OF THORNE BAY	554,962
208	CITY OF AKUTAN	1,268,485
209	UNALASKA CITY SD	1,524,228
211	KASHUNAMIUT SD	1,993,942
215	CITY OF HOMER	8,543,519
218	SPECIAL EDUCATION SERVICE AGENCY	284,727
219	BARTLETT REGIONAL HOSPITAL	46,235,765
220	NORTHWEST ARCTIC BOROUGH	3,056,128
221	SAINT MARY'S SD	947,101
222	CITY OF SELAWIK	11,330
223	BRISTOL BAY RHA	1,538,720
224	COPPER RIVER BASIN RHA	764,671
225	SKAGWAY CITY SD	398,107
227	CITY OF KLAWOCK	924,084
228	PETERSBURG CITY SD	1,286,387
230	ALEUTIANS EAST BOROUGH	1,179,827
231	CITY OF KIVALINA	39,009
232	BERING STRAITS CRSA	-
235	CITY OF HUSLIA	242,956
237	CITY OF KALTAG	59,673
240	HAINES BOROUGH SD	1,179,827
241	CITY OF NOORVIK	281,269
242	CITY OF ELIM	18,711
243	CITY OF ATKA	239,546
244	ALEUTIANS EAST BOROUGH SD	941,134
246	DELTA/GREELY SD	2,404,836
247	LAKE AND PENINSULA BOROUGH	586,504
248	CITY AND BOROUGH OF YAKUTAT	1,101,400
249	CITY OF UNALAKLEET	195,217

State of Alaska Public Employees' Retirement System  
 Schedule B - Employers' Allocation of Net Pension Liability as of 6/30/2019

Employer Number	Employer Name	FY2019 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	Net Pension Liability as % of Covered Payroll	Net Pension Liability 1% Decrease in Discount Rate (6.38%)
251	KLAWOCK CITY SD	832,000	0.01770%	2,647,984	1,679,257	968,727	43,548	(50,088)				1,278,549
254	CITY OF MEKORYUK	-	0.00106%	158,793	100,701	58,092	2,611	(2,340)				76,671
255	ALASKA GATEWAY SD	3,038,000	0.06462%	9,668,960	6,131,711	3,537,250	159,012	(63,631)				4,668,549
256	CITY OF SAINT GEORGE	-	0.00733%	1,097,153	695,775	401,378	18,043	(17,562)				529,748
257	PELICAN CITY SD	131,000	0.00279%	416,930	264,402	152,528	6,857	(6,531)				201,310
258	DENALI BOROUGH	680,000	0.01446%	2,164,218	1,372,470	791,748	35,592	(25,533)				1,044,968
259	CITY OF ALLAKAKET	-	0.00069%	103,502	65,637	37,865	1,702	(1,525)				49,975
260	CITY OF KACHEMAK	27,000	0.00057%	85,932	54,495	31,437	1,413	(24,287)				41,491
262	COOK INLET HOUSING AUTHORITY	14,336,000	0.30492%	45,626,798	28,934,892	16,691,906	901,964	(247,105)				22,030,387
263	INTERIOR RHA	1,750,000	0.03722%	5,569,678	3,532,091	2,037,586	91,597	(59,593)				2,689,256
264	YAKUTAT SD	320,000	0.00681%	1,018,455	645,868	372,587	16,749	(16,647)				491,750
265	KAKE CITY SD	897,000	0.01908%	2,854,858	1,810,449	1,044,408	70,490	(15,461)				1,378,436
266	CITY OF QUINHAGAK	-	0.00000%	-	-	-	-	-				-
267	ALEUTIAN HOUSING AUTHORITY	1,377,000	0.02929%	4,382,541	2,779,251	1,603,289	72,073	(112,787)				2,116,060
270	BERING STRAITS RHA	2,290,000	0.04871%	7,288,321	4,621,994	2,666,327	119,861	(72,849)				3,519,084
271	CITY OF EGEGIK	163,000	0.00347%	518,776	328,989	189,787	8,532	(76,309)				250,485
275	ILISAGVIK COLLEGE	10,200,000	0.21695%	32,463,263	20,587,047	11,876,217	773,583	(175,814)				15,674,522
276	NORTH PACIFIC RIM HA	1,782,000	0.03790%	5,671,523	3,596,678	2,074,845	93,271	(241,012)				2,738,431
278	SAXMAN SEAPORT	132,000	0.00281%	420,113	266,421	153,692	30,309	(2,275)				202,847
279	TLINGIT-HAIDA RHA	4,393,000	0.09344%	13,981,482	8,866,558	5,114,923	229,933	(262,570)				6,750,801
280	CITY OF TOKSOOK BAY	27,000	0.00057%	85,932	54,495	31,437	1,413	(780)				41,491
281	BARANOF ISLAND HA	1,002,000	0.02131%	3,189,038	2,022,375	1,166,664	52,446	(81,911)				1,539,791
282	CITY OF DELTA JUNCTION	492,000	0.01046%	1,565,875	993,022	572,853	25,752	(48,039)				756,065
283	CITY OF ANDERSON	27,000	0.00057%	85,932	54,495	31,437	1,413	(7,044)				41,491
284	INTER-ISLAND FERRY AUTHORITY	1,824,000	0.03880%	5,805,195	3,681,448	2,123,747	95,470	(47,600)				2,802,973
285	CITY OF HOOPER BAY	-	0.00176%	263,022	166,799	96,223	4,326	(3,876)				126,997
286	CITY OF SELDOVIA	150,000	0.00319%	477,401	302,751	174,650	7,851	(73,360)				230,508
287	CITY OF KOYUK	-	0.00062%	92,082	58,395	33,687	1,514	(1,357)				44,461
288	NORTHWEST INUPIAT HOUSING AUTHORITY	1,509,000	0.03210%	4,802,653	3,045,672	1,756,981	78,982	(66,947)				2,318,907
290	CITY OF UPPER KALSKAG	51,000	0.00108%	162,316	102,935	59,381	2,669	(3,246)				78,373
291	CITY OF SHAKTOOLIK	53,000	0.00113%	168,682	106,972	61,710	2,774	(11,075)				81,446
293	TAGIUGMULLU NUNAMIULLU HOUSING AUTHORITY	1,525,000	0.03244%	4,853,576	3,077,965	1,775,611	79,820	(143,070)				2,343,495
294	CITY OF MOUNTAIN VILLAGE	-	0.00000%	-	-	-	-	-				-
296	MUNICIPALITY OF SKAGWAY	6,001,000	0.12764%	19,099,220	12,112,046	6,987,174	314,098	(234,751)				9,221,844
297	CITY OF NULATO	198,000	0.00421%	630,169	399,631	230,538	10,363	(35,442)				304,270
298	CITY OF ANIAK	275,000	0.00585%	875,235	555,043	320,192	19,246	(4,740)				422,597
299	ALASKA GASLINE DEVELOPMENT CORPORATION	4,839,000	0.10292%	15,400,954	9,766,737	5,634,217	581,626	(83,408)				7,436,178
<b>Subtotal</b>		<b>4,035,739,000</b>	<b>85.87511%</b>	<b>12,850,037,857</b>	<b>8,149,036,881</b>	<b>4,701,000,976</b>	<b>216,311,685</b>	<b>(125,934,978)</b>				<b>6,204,496,372</b>
Nonemployer:												
999	STATE OF ALASKA	664,095,000	14.12489%	2,113,597,143	1,340,368,119	773,229,024	86,115,572	(11,446,812)				1,020,526,628
<b>Total</b>		<b>4,699,834,000</b>	<b>100.00000%</b>	<b>14,963,635,000</b>	<b>9,489,405,000</b>	<b>5,474,230,000</b>	<b>302,427,257</b>	<b>(137,381,790)</b>	<b>63.42%</b>	<b>1,049,152,000</b>	<b>521.78%</b>	<b>7,225,023,000</b>

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

\*Same as FY18 for certain employers who have zero present value of future contributions. All other employers are allocated the remaining 99.96257% based on present value of future contributions.

State of Alaska Public Employees' Retirement System  
 Schedule B - Employers' Allocation of Net Pension Liability as of 6/30/2019

Employer Number	Employer Name	Net Pension Liability 1% Increase in Discount Rate (8.38%)
251	KLAWOCK CITY SD	709,260
254	CITY OF MEKORYUK	42,533
255	ALASKA GATEWAY SD	2,589,823
256	CITY OF SAINT GEORGE	293,872
257	PELICAN CITY SD	111,674
258	DENALI BOROUGH	579,684
259	CITY OF ALLAKAKET	27,723
260	CITY OF KACHEMAK	23,017
262	COOK INLET HOUSING AUTHORITY	12,221,102
263	INTERIOR RHA	1,491,834
264	YAKUTAT SD	272,792
265	KAKE CITY SD	764,671
266	CITY OF QUINHAGAK	-
267	ALEUTIAN HOUSING AUTHORITY	1,173,860
270	BERING STRAITS RHA	1,952,171
271	CITY OF EGEGIK	138,954
275	ILISAGVIK COLLEGE	8,695,260
276	NORTH PACIFIC RIM HA	1,519,113
278	SAXMAN SEAPORT	112,527
279	TLINGIT-HAIDA RHA	3,744,929
280	CITY OF TOKSOOK BAY	23,017
281	BARANOF ISLAND HA	854,181
282	CITY OF DELTA JUNCTION	419,418
283	CITY OF ANDERSON	23,017
284	INTER-ISLAND FERRY AUTHORITY	1,554,917
285	CITY OF HOOPER BAY	70,450
286	CITY OF SELDOVIA	127,871
287	CITY OF KOYUK	24,664
288	NORTHWEST INUPIAT HOUSING AUTHORITY	1,286,387
290	CITY OF UPPER KALSKAG	43,476
291	CITY OF SHAKTOOLIK	45,181
293	TAGIUGMULLU NUNAMIULLU HOUSING AUTHORITY	1,300,027
294	CITY OF MOUNTAIN VILLAGE	-
296	MUNICIPALITY OF SKAGWAY	5,115,711
297	CITY OF NULATO	168,790
298	CITY OF ANIAK	234,431
299	ALASKA GASLINE DEVELOPMENT CORPORATION	4,125,134
<b>Subtotal</b>		<b>3,441,872,649</b>
Nonemployer:		
999	STATE OF ALASKA	566,125,351
<b>Total</b>		<b>4,007,998,000</b>

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

\*Same as FY18 for certain employers who have zero present value of future cont

State of Alaska Public Employees' Retirement System  
 Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2019

Employer Number	Employer Name	Net Pension Liability	Employer Proportion*	Difference Between Expected and Actual Experience	Deferred Outflows of Resources					Deferred Inflow		
					Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Outflows	Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits
101	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)	2,751,685,615	50.26617%	-	84,244,421	-	39,453,312	3,146,188	126,843,920	(40,735,702)	-	-
102	SOUTHWEST REGION SD	5,832,154	0.10654%	-	178,555	-	83,621	52,606	314,781	(86,339)	-	-
103	ANNETTE ISLAND SD	2,431,131	0.04441%	-	74,430	-	34,857	31,803	141,090	(35,990)	-	-
104	BERING STRAIT SD	15,131,697	0.27642%	-	463,266	-	216,956	-	680,222	(224,008)	-	-
105	CHATHAM SD	1,361,108	0.02486%	-	41,671	-	19,515	-	61,186	(20,150)	-	-
106	ALASKA MUNICIPAL LEAGUE	194,444	0.00355%	-	5,953	-	2,788	-	8,741	(2,879)	-	-
107	CITY OF VALDEZ	14,611,239	0.26691%	-	447,331	-	209,494	-	656,825	(216,303)	-	-
108	JUNEAU BOROUGH SD	24,437,062	0.44640%	-	748,155	-	350,375	-	1,098,530	(361,764)	-	-
109	MATANUSKA-SUSITNA BOROUGH	42,530,827	0.77693%	-	1,302,105	-	609,801	-	1,911,907	(629,622)	-	-
110	MATANUSKA-SUSITNA BOROUGH SD	57,206,105	1.04501%	-	1,751,397	-	820,214	-	2,571,611	(846,874)	-	-
111	ANCHORAGE SD	178,465,769	3.26011%	-	5,463,831	-	2,558,819	-	8,022,650	(2,641,991)	-	-
112	COPPER RIVER SD	2,191,278	0.04003%	-	67,087	-	31,418	-	98,506	(32,439)	-	-
113	UNIVERSITY OF ALASKA	205,670,456	3.75707%	-	6,296,718	-	2,948,876	-	9,245,594	(3,044,727)	-	-
115	CITY OF KENAI	12,568,996	0.22960%	-	384,807	-	180,213	-	565,020	(186,070)	-	-
116	FAIRBANKS NORTH STAR BOROUGH	43,030,327	0.78605%	-	1,317,398	-	616,963	-	1,934,361	(637,017)	-	-
117	FAIRBANKS NORTH STAR BOROUGH SD	63,325,850	1.15680%	-	1,938,757	-	907,958	-	2,846,715	(937,470)	-	-
118	DENALI BOROUGH SD	2,277,439	0.04160%	-	69,725	-	32,654	-	102,379	(33,715)	-	-
120	CITY AND BOROUGH OF SITKA	18,142,667	0.33142%	-	555,448	-	260,127	-	815,575	(268,582)	-	-
121	CHUGACH SD	1,038,587	0.01897%	-	31,797	-	14,891	-	46,688	(15,375)	-	-
122	KETCHIKAN GATEWAY BOROUGH	9,948,078	0.18173%	-	304,566	-	142,634	-	447,200	(147,270)	-	-
123	CITY OF SOLDOTNA	7,081,485	0.12936%	-	216,804	-	101,533	-	318,337	(104,834)	-	-
124	IDITAROD AREA SD	2,022,450	0.03694%	-	61,918	-	28,998	-	90,916	(29,940)	-	-
125	KUSPUK SD	3,466,225	0.06332%	-	106,120	-	49,698	-	155,819	(51,314)	-	-
126	CITY AND BOROUGH OF JUNEAU	67,184,456	1.22729%	-	2,056,890	-	963,282	-	3,020,172	(994,593)	-	-
128	CITY OF KODIAK	12,560,846	0.22945%	-	384,557	-	180,096	-	564,653	(185,950)	-	-
129	CITY OF FAIRBANKS	15,028,071	0.27452%	-	460,093	-	215,471	-	675,563	(222,474)	-	-
131	CITY OF WASILLA	13,130,205	0.23985%	-	401,989	-	188,259	-	590,248	(194,378)	-	-
132	CITY OF SKAGWAY	-	0.00000%	-	-	-	-	38	38	-	-	-
133	SITKA BOROUGH SD	5,353,612	0.09780%	-	163,904	-	76,759	-	240,663	(79,254)	-	-
134	CITY OF PALMER	6,871,905	0.12553%	-	210,387	-	98,528	-	308,916	(101,731)	-	-
135	CITY AND BOROUGH OF WRANGELL	5,827,496	0.10645%	-	178,412	-	83,554	-	261,966	(86,270)	-	-
136	CITY OF BETHEL	9,989,994	0.18249%	-	305,849	-	143,235	-	449,085	(147,891)	-	-
137	VALDEZ CITY SD	3,522,113	0.06434%	-	107,832	-	50,500	-	158,331	(52,141)	-	-
138	HOONAH CITY SD	1,148,034	0.02097%	-	35,148	-	16,460	-	51,608	(16,995)	-	-
139	CITY OF NOME	5,775,101	0.10550%	-	176,808	-	82,803	-	259,611	(85,494)	-	-
140	CITY OF KOTZEBUE	6,821,839	0.12462%	-	208,854	-	97,811	-	306,665	(100,990)	-	-
141	GALENA CITY SD	6,655,339	0.12158%	-	203,757	-	95,423	-	299,180	(98,525)	-	-
143	CITY OF PETERSBURG	9,124,893	0.16669%	-	279,364	-	130,832	-	410,195	(135,084)	-	-
144	BRISTOL BAY BOROUGH	5,640,039	0.10303%	-	172,673	-	80,866	187,791	441,330	(83,495)	-	-
145	NORTH SLOPE BOROUGH	140,096,275	2.55920%	-	4,289,127	-	2,008,682	-	6,297,809	(2,073,972)	-	-
146	WRANGELL PUBLIC SD	1,677,807	0.03065%	-	51,367	-	24,056	-	75,423	(24,838)	-	-
148	CITY OF CORDOVA	6,177,961	0.11286%	-	189,142	-	88,579	-	277,721	(91,458)	-	-
149	NOME CITY SD	2,476,540	0.04524%	-	75,821	-	35,508	-	111,329	(36,662)	-	-
151	CITY OF KING COVE	1,841,978	0.03365%	-	56,393	-	26,410	-	82,803	(27,268)	-	-
152	ALASKA HOUSING FINANCE CORPORATION	35,960,485	0.65690%	-	1,100,951	-	515,597	-	1,616,547	(532,356)	-	-
153	LOWER YUKON SD	13,427,111	0.24528%	-	411,079	-	192,516	-	603,595	(198,774)	-	-
154	NORTHWEST ARCTIC BOROUGH SD	14,619,390	0.26706%	-	447,581	-	209,611	-	657,192	(216,424)	-	-
155	SOUTHEAST ISLAND SD	1,821,020	0.03327%	-	55,752	-	26,110	34,471	116,333	(26,958)	-	-
156	PRIBILOF SD	584,496	0.01068%	-	17,895	-	8,380	-	26,275	(8,653)	-	-
157	LOWER KUSKOKWIM SD	34,644,787	0.63287%	-	1,060,670	-	496,732	-	1,557,402	(512,878)	-	-
158	KODIAK ISLAND BOROUGH SD	12,255,790	0.22388%	-	375,218	-	175,722	-	550,940	(181,434)	-	-
159	YUKON FLATS SD	2,396,201	0.04377%	-	73,361	-	34,356	36,121	143,838	(35,473)	-	-
160	YUKON / KOYUKUK SD	4,763,294	0.08701%	-	145,831	-	68,295	-	214,126	(70,515)	-	-
161	NORTH SLOPE BOROUGH SD	25,558,317	0.46688%	-	782,482	-	366,452	-	1,148,934	(378,363)	-	-
162	ALEUTIAN REGION SD	173,197	0.00316%	-	5,303	-	2,483	-	7,786	(2,564)	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	5,963,724	0.10894%	-	182,583	-	85,507	-	268,090	(88,286)	-	-
164	LAKE AND PENINSULA BOROUGH SD	3,499,991	0.06394%	-	107,154	-	50,182	-	157,337	(51,814)	-	-
165	SITKA COMMUNITY HOSPITAL	18,997,289	0.34703%	-	581,613	-	272,381	80,774	934,768	(281,234)	-	-
166	TANANA SD	322,521	0.00589%	-	9,874	-	4,624	38,799	53,298	(4,775)	-	-
167	SOUTHEAST REGIONAL RESOURCE CENTER	2,964,397	0.05415%	-	90,757	-	42,503	12,781	146,041	(43,885)	-	-
168	HYDABURG CITY SD	553,059	0.01010%	-	16,932	-	7,930	21,085	45,947	(8,187)	-	-

State of Alaska Public Employees' Retirement System  
Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2019

Employer Number	Employer Name	s of Resources			Pension Expense Recognized		
		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)	-	-	(40,735,702)	373,802,197	(17,236,352)	356,565,845
102	SOUTHWEST REGION SD	-	-	(86,339)	792,268	260,673	1,052,941
103	ANNETTE ISLAND SD	-	-	(35,990)	330,257	99,369	429,626
104	BERING STRAIT SD	-	(656,425)	(880,433)	2,055,562	(486,120)	1,569,443
105	CHATHAM SD	-	(31,364)	(51,514)	184,899	(6,043)	178,856
106	ALASKA MUNICIPAL LEAGUE	-	(90,969)	(93,847)	26,414	(161,101)	(134,687)
107	CITY OF VALDEZ	-	(453,055)	(669,358)	1,984,861	(301,109)	1,683,752
108	JUNEAU BOROUGH SD	-	(550,738)	(912,502)	3,319,648	57,197	3,376,845
109	MATANUSKA-SUSITNA BOROUGH	-	(666,998)	(1,296,620)	5,777,592	(236,600)	5,540,992
110	MATANUSKA-SUSITNA BOROUGH SD	-	(2,042,824)	(2,889,698)	7,771,152	(3,057,171)	4,713,981
111	ANCHORAGE SD	-	(6,145,048)	(8,787,039)	24,243,648	(6,066,496)	18,177,151
112	COPPER RIVER SD	-	(37,299)	(69,738)	297,674	136,382	434,056
113	UNIVERSITY OF ALASKA	-	(2,297,430)	(5,342,156)	27,939,263	5,014,247	32,953,510
115	CITY OF KENAI	-	(483,017)	(669,088)	1,707,433	(823,137)	884,296
116	FAIRBANKS NORTH STAR BOROUGH	-	(1,778,811)	(2,415,828)	5,845,446	(2,453,318)	3,392,128
117	FAIRBANKS NORTH STAR BOROUGH SD	-	(1,697,752)	(2,635,222)	8,602,488	(1,600,579)	7,001,909
118	DENALI BOROUGH SD	-	(196,020)	(229,735)	309,378	(485,794)	(176,416)
120	CITY AND BOROUGH OF SITKA	-	(791,269)	(1,059,851)	2,464,587	(1,037,065)	1,427,522
121	CHUGACH SD	-	(44,992)	(60,367)	141,087	(29,389)	111,697
122	KETCHIKAN GATEWAY BOROUGH	-	(364,733)	(512,003)	1,351,395	(400,970)	950,425
123	CITY OF SOLDOTNA	-	(386,214)	(491,048)	961,983	(495,742)	466,241
124	IDITAROD AREA SD	-	(162,475)	(192,416)	274,739	60,978	335,717
125	KUSPUK SD	-	(45,732)	(97,046)	470,869	59,320	530,188
126	CITY AND BOROUGH OF JUNEAU	-	(2,043,690)	(3,038,283)	9,126,659	(1,322,260)	7,804,399
128	CITY OF KODIAK	-	(390,619)	(576,568)	1,706,326	(174,829)	1,531,496
129	CITY OF FAIRBANKS	-	(417,207)	(639,681)	2,041,485	(338,608)	1,702,877
131	CITY OF WASILLA	-	(549,214)	(743,593)	1,783,670	(312,115)	1,471,555
132	CITY OF SKAGWAY	-	-	-	-	75	75
133	SITKA BOROUGH SD	-	(184,672)	(263,926)	727,260	(105,756)	621,504
134	CITY OF PALMER	-	(267,211)	(368,942)	933,513	(434,848)	498,664
135	CITY AND BOROUGH OF WRANGELL	-	(58,649)	(144,918)	791,635	128,013	919,648
136	CITY OF BETHEL	-	(463,407)	(611,298)	1,357,089	(439,794)	917,295
137	VALDEZ CITY SD	-	(257,306)	(309,447)	478,461	(463,452)	15,009
138	HOONAH CITY SD	-	(20,634)	(37,629)	155,954	(40,665)	115,289
139	CITY OF NOME	-	(149,056)	(234,550)	784,518	(157,080)	627,438
140	CITY OF KOTZEBUE	-	(699,730)	(800,719)	926,711	(860,359)	66,353
141	GALENA CITY SD	-	(530,631)	(629,156)	904,093	(474,773)	429,321
143	CITY OF PETERSBURG	-	(298,104)	(433,188)	1,239,569	(156,272)	1,083,297
144	BRISTOL BAY BOROUGH	-	-	(83,495)	766,170	570,944	1,337,114
145	NORTH SLOPE BOROUGH	-	(3,418,468)	(5,492,441)	19,031,351	(1,690,278)	17,341,073
146	WRANGELL PUBLIC SD	-	(80,526)	(105,364)	227,921	(53,650)	174,271
148	CITY OF CORDOVA	-	(298,316)	(389,774)	839,244	(403,944)	435,300
149	NOME CITY SD	-	(264,214)	(300,877)	336,425	(495,230)	(158,805)
151	CITY OF KING COVE	-	(69,628)	(96,896)	250,223	(147,167)	103,056
152	ALASKA HOUSING FINANCE CORPORATION	-	(1,005,043)	(1,537,398)	4,885,045	(1,373,302)	3,511,743
153	LOWER YUKON SD	-	(290,927)	(489,700)	1,824,003	(100,160)	1,723,844
154	NORTHWEST ARCTIC BOROUGH SD	-	(541,402)	(757,826)	1,985,968	(25,623)	1,960,345
155	SOUTHEAST ISLAND SD	-	-	(26,958)	247,376	(115,018)	132,358
156	PRIBILOF SD	-	(52,306)	(60,959)	79,401	(21,589)	57,812
157	LOWER KUSKOKWIM SD	-	(892,592)	(1,405,470)	4,706,314	(1,290,996)	3,415,319
158	KODIAK ISLAND BOROUGH SD	-	(831,652)	(1,013,086)	1,664,885	(1,326,560)	338,326
159	YUKON FLATS SD	-	-	(35,473)	325,512	129,882	455,393
160	YUKON / KOYUKUK SD	-	(119,201)	(189,716)	647,069	(34,573)	612,495
161	NORTH SLOPE BOROUGH SD	-	(496,518)	(874,881)	3,471,965	67,754	3,539,718
162	ALEUTIAN REGION SD	-	(4,363)	(6,927)	23,528	(10,424)	13,104
163	CORDOVA COMMUNITY MEDICAL CENTER	-	(19,599)	(107,886)	810,141	421,644	1,231,785
164	LAKE AND PENINSULA BOROUGH SD	-	(224,547)	(276,360)	475,456	(216,603)	258,853
165	SITKA COMMUNITY HOSPITAL	-	-	(281,234)	2,580,683	(184,217)	2,396,466
166	TANANA SD	-	-	(4,775)	43,813	42,601	86,414
167	SOUTHEAST REGIONAL RESOURCE CENTER	-	-	(43,885)	402,698	108,435	511,133
168	HYDABURG CITY SD	-	-	(8,187)	75,130	(19,034)	56,097

State of Alaska Public Employees' Retirement System  
 Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2019

Employer Number	Employer Name	Net Pension Liability	Employer Proportion*	Difference Between Expected and Actual Experience	Deferred Outflows of Resources					Deferred Inflow		
					Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Outflows	Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits
169	CITY OF TANANA	9,315	0.00017%	-	285	-	134	-	419	(138)	-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL	2,716,393	0.04962%	-	83,164	-	38,947	22,330	144,441	(40,213)	-	-
171	CITY OF BARROW	2,977,204	0.05439%	-	91,149	-	42,687	-	133,836	(44,074)	-	-
172	CITY OF SAINT PAUL	2,434,624	0.04447%	-	74,537	-	34,907	116,156	225,601	(36,042)	-	-
173	MUNICIPALITY OF ANCHORAGE	353,891,460	6.46468%	-	10,834,588	-	5,074,050	-	15,908,638	(5,238,977)	-	-
174	KODIAK ISLAND BOROUGH	6,144,196	0.11224%	-	188,108	-	88,095	-	276,203	(90,958)	-	-
175	NOME JOINT UTILITY SYSTEM	1,690,614	0.03088%	-	51,759	-	24,240	155,863	231,862	(25,028)	-	-
176	CITY OF SAND POINT	2,109,775	0.03854%	-	64,592	-	30,250	-	94,842	(31,233)	-	-
177	KETCHIKAN GATEWAY BOROUGH SD	12,531,737	0.22892%	-	383,666	-	179,678	-	563,345	(185,519)	-	-
178	CITY OF DILLINGHAM	4,599,123	0.08401%	-	140,805	-	65,942	-	206,746	(68,085)	-	-
179	CITY OF UNALASKA	19,782,051	0.36137%	-	605,639	-	283,632	-	889,271	(292,852)	-	-
180	KENAI PENINSULA BOROUGH	35,571,597	0.64980%	-	1,089,045	-	510,021	-	1,599,066	(526,599)	-	-
181	CITY OF KETCHIKAN	16,669,784	0.30451%	-	510,355	-	239,009	-	749,364	(246,778)	-	-
182	CITY OF SEWARD	8,586,970	0.15686%	-	262,895	-	123,119	-	386,014	(127,121)	-	-
183	CITY OF FORT YUKON	876,744	0.01602%	-	26,842	-	12,571	-	39,413	(12,979)	-	-
184	BRISTOL BAY BOROUGH SD	993,178	0.01814%	-	30,407	-	14,240	32,909	77,556	(14,703)	-	-
185	CORDOVA CITY SD	1,749,995	0.03197%	-	53,577	-	25,091	-	78,668	(25,907)	-	-
186	CITY OF CRAIG	2,993,505	0.05468%	-	91,648	-	42,920	-	134,568	(44,316)	-	-
187	PETERSBURG MEDICAL CENTER	11,270,762	0.20589%	-	345,061	-	161,599	-	506,660	(166,851)	-	-
189	HAINES BOROUGH	4,713,228	0.08610%	-	144,298	-	67,578	-	211,876	(69,774)	-	-
190	KENAI PENINSULA BOROUGH SD	36,478,614	0.66637%	-	1,116,814	-	523,026	-	1,639,839	(540,026)	-	-
191	CITY OF NORTH POLE	5,319,846	0.09718%	-	162,870	-	76,275	-	239,145	(78,755)	-	-
192	CITY OF GALENA	1,772,118	0.03237%	-	54,254	-	25,408	-	79,663	(26,234)	-	-
193	CITY OF NENANA	770,060	0.01407%	-	23,576	-	11,041	-	34,617	(11,400)	-	-
195	YUPIIT SD	2,899,194	0.05296%	-	88,760	-	41,568	-	130,329	(42,919)	-	-
196	NENANA CITY SD	3,036,586	0.05547%	-	92,967	-	43,538	-	136,505	(44,953)	-	-
198	CITY OF SAXMAN	74,517	0.00136%	-	2,281	-	1,068	-	3,350	(1,103)	-	-
199	CITY OF HOONAH	1,740,681	0.03180%	-	53,292	-	24,958	-	78,250	(25,769)	-	-
200	CITY OF PELICAN	84,996	0.00155%	-	2,602	-	1,219	-	3,821	(1,258)	-	-
202	CITY OF WHITTIER	1,708,079	0.03120%	-	52,294	-	24,490	-	76,784	(25,286)	-	-
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	3,591,973	0.06562%	-	109,970	-	51,501	-	161,472	(53,175)	-	-
204	CRAIG CITY SD	1,708,079	0.03120%	-	52,294	-	24,490	-	76,784	(25,286)	-	-
205	DILLINGHAM CITY SD	2,318,191	0.04235%	-	70,973	-	33,238	-	104,211	(34,318)	-	-
206	CITY OF THORNE BAY	757,982	0.01385%	-	23,206	-	10,868	-	34,074	(11,221)	-	-
208	CITY OF AKUTAN	1,732,530	0.03165%	-	53,042	-	24,841	-	77,883	(25,648)	-	-
209	UNALASKA CITY SD	2,081,831	0.03803%	-	63,736	-	29,849	-	93,585	(30,819)	-	-
211	KASHUNAMIUT SD	2,723,379	0.04975%	-	83,378	-	39,047	-	122,425	(40,317)	-	-
215	CITY OF HOMER	11,668,965	0.21316%	-	357,252	-	167,308	-	524,560	(172,746)	-	-
218	SPECIAL EDUCATION SERVICE AGENCY	388,888	0.00710%	-	11,906	-	5,576	-	17,482	(5,757)	-	-
219	BARTLETT REGIONAL HOSPITAL	63,150,035	1.15359%	-	1,933,374	-	905,437	-	2,838,811	(934,867)	-	-
220	NORTHWEST ARCTIC BOROUGH	4,174,141	0.07625%	-	127,794	-	59,848	71,858	259,500	(61,794)	-	-
221	SAINTE MARY'S SD	1,293,576	0.02363%	-	39,604	-	18,547	-	58,151	(19,150)	-	-
222	CITY OF SELAWIK	15,475	0.00028%	-	474	-	222	-	696	(229)	-	-
223	BRISTOL BAY RHA	2,101,625	0.03839%	-	64,342	-	30,133	-	94,475	(31,112)	-	-
224	COPPER RIVER BASIN RHA	1,044,408	0.01908%	-	31,975	-	14,975	-	46,950	(15,461)	-	-
225	SKAGWAY CITY SD	543,744	0.00993%	-	16,647	-	7,796	23,328	47,771	(8,050)	-	-
227	CITY OF KLAUOCK	1,262,139	0.02306%	-	38,641	-	18,096	-	56,737	(18,685)	-	-
228	PETERSBURG CITY SD	1,756,981	0.03210%	-	53,791	-	25,191	-	78,982	(26,010)	-	-
230	ALEUTIANS EAST BOROUGH	1,611,440	0.02944%	-	49,335	-	23,105	13,824	86,263	(23,856)	-	-
231	CITY OF KIVALINA	53,280	0.00097%	-	1,631	-	764	-	2,395	(789)	-	-
232	BERING STRAITS CRSA	-	0.00000%	-	-	-	-	-	-	-	-	-
235	CITY OF HUSLIA	331,835	0.00606%	-	10,159	-	4,758	8,743	23,660	(4,912)	-	-
237	CITY OF KALTAG	81,503	0.00149%	-	2,495	-	1,169	7,997	11,661	(1,207)	-	-
240	HAINES BOROUGH SD	1,611,440	0.02944%	-	49,335	-	23,105	1,773	74,213	(23,856)	-	-
241	CITY OF NOORVIK	384,164	0.00702%	-	11,761	-	5,508	-	17,269	(5,687)	-	-
242	CITY OF ELIM	25,556	0.00047%	-	782	-	366	-	1,149	(378)	-	-
243	CITY OF ATKA	327,178	0.00598%	-	10,017	-	4,691	17,129	31,837	(4,844)	-	-
244	ALEUTIANS EAST BOROUGH SD	1,285,426	0.02348%	-	39,354	-	18,430	-	57,784	(19,029)	-	-
246	DELTA/GREELY SD	3,284,589	0.06000%	-	100,560	-	47,094	-	147,654	(48,625)	-	-
247	LAKE AND PENINSULA BOROUGH	801,062	0.01463%	-	24,525	-	11,486	99,701	135,712	(11,859)	-	-
248	CITY AND BOROUGH OF YAKUTAT	1,504,321	0.02748%	-	46,056	-	21,569	-	67,624	(22,270)	-	-



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Employer Number	Employer Name	s of Resources			Pension Expense Recognized		
		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	-	(41,275)	(41,413)	1,265	(88,377)	(87,112)
170	NORTH PACIFIC FISHERY MGMT COUNCIL	-	-	(40,213)	369,008	98,050	467,058
171	CITY OF BARROW	-	(25,544)	(69,618)	404,438	175,667	580,105
172	CITY OF SAINT PAUL	-	-	(36,042)	330,731	58,224	388,955
173	MUNICIPALITY OF ANCHORAGE	-	(12,910,498)	(18,149,475)	48,074,317	(12,688,556)	35,385,760
174	KODIAK ISLAND BOROUGH	-	(131,672)	(222,631)	834,657	(61,054)	773,603
175	NOME JOINT UTILITY SYSTEM	-	-	(25,028)	229,661	226,425	456,086
176	CITY OF SAND POINT	-	(138,494)	(169,727)	286,602	(61,512)	225,090
177	KETCHIKAN GATEWAY BOROUGH SD	-	(232,555)	(418,074)	1,702,371	328,249	2,030,620
178	CITY OF DILLINGHAM	-	(238,111)	(306,196)	624,767	(426,974)	197,793
179	CITY OF UNALASKA	-	(369,992)	(662,843)	2,687,289	(258,027)	2,429,262
180	KENAI PENINSULA BOROUGH	-	(1,316,261)	(1,842,860)	4,832,217	(1,471,096)	3,361,120
181	CITY OF KETCHIKAN	-	(284,071)	(530,849)	2,264,504	(85,930)	2,178,573
182	CITY OF SEWARD	-	(520,107)	(647,228)	1,166,495	(407,706)	758,789
183	CITY OF FORT YUKON	-	(14,526)	(27,506)	119,101	206,209	325,310
184	BRISTOL BAY BOROUGH SD	-	-	(14,703)	134,918	143,096	278,014
185	CORDOVA CITY SD	-	(49,644)	(75,551)	237,728	106,095	343,823
186	CITY OF CRAIG	-	(78,904)	(123,219)	406,652	(148,920)	257,732
187	PETERSBURG MEDICAL CENTER	-	(487,843)	(654,694)	1,531,075	(263,105)	1,267,969
189	HAINES BOROUGH	-	(156,804)	(226,578)	640,268	26,853	667,121
190	KENAI PENINSULA BOROUGH SD	-	(682,343)	(1,222,369)	4,955,430	(303,264)	4,652,167
191	CITY OF NORTH POLE	-	(5,560)	(84,314)	722,674	91,106	813,780
192	CITY OF GALENA	-	(83,172)	(109,406)	240,733	(54,896)	185,837
193	CITY OF NENANA	-	(22,999)	(34,399)	104,609	(64,606)	40,003
195	YUPIIT SD	-	(288,543)	(331,463)	393,840	(230,810)	163,030
196	NENANA CITY SD	-	(86,558)	(131,511)	412,504	(96,217)	316,287
198	CITY OF SAXMAN	-	(19,615)	(20,718)	10,123	(38,352)	(28,229)
199	CITY OF HOONAH	-	(170,672)	(196,441)	236,462	(320,238)	(83,776)
200	CITY OF PELICAN	-	(61,167)	(62,425)	11,546	(97,539)	(85,993)
202	CITY OF WHITTIER	-	(93,217)	(118,503)	232,034	(188,608)	43,426
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	-	(197,695)	(250,870)	487,951	(440,130)	47,821
204	CRAIG CITY SD	-	(31,909)	(57,195)	232,034	(76,739)	155,294
205	DILLINGHAM CITY SD	-	(1,884)	(36,202)	314,914	(6,965)	307,950
206	CITY OF THORNE BAY	-	(35,483)	(46,704)	102,968	(102,350)	618
208	CITY OF AKUTAN	-	(91,931)	(117,579)	235,355	(100,116)	135,240
209	UNALASKA CITY SD	-	(1,661)	(32,481)	282,806	47,504	330,310
211	KASHUNAMIUT SD	-	(51,027)	(91,344)	369,957	(171,654)	198,303
215	CITY OF HOMER	-	(285,679)	(458,426)	1,585,168	(236,591)	1,348,578
218	SPECIAL EDUCATION SERVICE AGENCY	-	(38,484)	(44,241)	52,828	(84,327)	(31,499)
219	BARTLETT REGIONAL HOSPITAL	-	(1,150,191)	(2,085,059)	8,578,604	1,233,406	9,812,010
220	NORTHWEST ARCTIC BOROUGH	-	-	(61,794)	567,035	273,801	840,836
221	SAINTE MARY'S SD	-	(34,965)	(54,115)	175,726	(47,117)	128,608
222	CITY OF SELAWIK	-	(394)	(623)	2,102	(1,222)	880
223	BRISTOL BAY RHA	-	(169,103)	(200,215)	285,495	(509,563)	(224,068)
224	COPPER RIVER BASIN RHA	-	(26,509)	(41,971)	141,877	(69,463)	72,415
225	SKAGWAY CITY SD	-	-	(8,050)	73,865	19,654	93,519
227	CITY OF KLAWOCK	-	(49,907)	(68,592)	171,455	(103,477)	67,978
228	PETERSBURG CITY SD	-	(118,241)	(144,251)	238,677	(230,796)	7,880
230	ALEUTIANS EAST BOROUGH	-	-	(23,856)	218,906	17,307	236,213
231	CITY OF KIVALINA	-	(1,358)	(2,146)	7,238	(4,208)	3,030
232	BERING STRAITS CRSA	-	-	-	-	-	-
235	CITY OF HUSLIA	-	-	(4,912)	45,078	32,581	77,659
237	CITY OF KALTAG	-	-	(1,207)	11,072	14,104	25,176
240	HAINES BOROUGH SD	-	-	(23,856)	218,906	(18,053)	200,853
241	CITY OF NOORVIK	-	(10,078)	(15,765)	52,187	(30,917)	21,270
242	CITY OF ELIM	-	(651)	(1,029)	3,472	(2,018)	1,453
243	CITY OF ATKA	-	-	(4,844)	44,445	(23,967)	20,478
244	ALEUTIANS EAST BOROUGH SD	-	(102,545)	(121,575)	174,618	(199,526)	(24,908)
246	DELTA/GREELY SD	-	(134,933)	(183,558)	446,194	(330,183)	116,011
247	LAKE AND PENINSULA BOROUGH	-	-	(11,859)	108,820	225,363	334,183
248	CITY AND BOROUGH OF YAKUTAT	-	(24,307)	(46,577)	204,354	(33,546)	170,808

State of Alaska Public Employees' Retirement System  
 Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2019

Employer Number	Employer Name	Net Pension Liability	Employer Proportion*	Deferred Outflows of Resources						Deferred Inflow		
				Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Outflows	Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits
249	CITY OF UNALAKLEET	266,633	0.00487%	-	8,163	-	3,823	-	11,986	(3,947)	-	-
251	KLAWOCK CITY SD	968,727	0.01770%	-	29,658	-	13,889	-	43,548	(14,341)	-	-
254	CITY OF MEKORYUK	58,092	0.00106%	-	1,779	-	833	-	2,611	(860)	-	-
255	ALASKA GATEWAY SD	3,537,250	0.06462%	-	108,295	-	50,717	-	159,012	(52,365)	-	-
256	CITY OF SAINT GEORGE	401,378	0.00733%	-	12,288	-	5,755	-	18,043	(5,942)	-	-
257	PELICAN CITY SD	152,528	0.00279%	-	4,670	-	2,187	-	6,857	(2,258)	-	-
258	DENALI BOROUGH	791,748	0.01446%	-	24,240	-	11,352	-	35,592	(11,721)	-	-
259	CITY OF ALLAKAKET	37,865	0.00069%	-	1,159	-	543	-	1,702	(561)	-	-
260	CITY OF KACHEMAK	31,437	0.00057%	-	962	-	451	-	1,413	(465)	-	-
262	COOK INLET HOUSING AUTHORITY	16,691,906	0.30492%	-	511,032	-	239,326	151,606	901,964	(247,105)	-	-
263	INTERIOR RHA	2,037,586	0.03722%	-	62,382	-	29,215	-	91,597	(30,164)	-	-
264	YAKUTAT SD	372,587	0.00681%	-	11,407	-	5,342	-	16,749	(5,516)	-	-
265	KAKE CITY SD	1,044,408	0.01908%	-	31,975	-	14,975	23,540	70,490	(15,461)	-	-
266	CITY OF QUINHAGAK	-	0.00000%	-	-	-	-	-	-	-	-	-
267	ALEUTIAN HOUSING AUTHORITY	1,603,289	0.02929%	-	49,086	-	22,988	-	72,073	(23,735)	-	-
270	BERING STRAITS RHA	2,666,327	0.04871%	-	81,631	-	38,229	-	119,861	(39,472)	-	-
271	CITY OF EGEGIK	189,787	0.00347%	-	5,810	-	2,721	-	8,532	(2,810)	-	-
275	ILISAGVIK COLLEGE	11,876,217	0.21695%	-	363,597	-	170,280	239,707	773,583	(175,814)	-	-
276	NORTH PACIFIC RIM HA	2,074,845	0.03790%	-	63,523	-	29,749	-	93,271	(30,716)	-	-
278	SAXMAN SEAPORT	153,692	0.00281%	-	4,705	-	2,204	23,400	30,309	(2,275)	-	-
279	TLINGIT-HAIDA RHA	5,114,923	0.09344%	-	156,596	-	73,337	-	229,933	(75,721)	-	-
280	CITY OF TOKSOOK BAY	31,437	0.00057%	-	962	-	451	-	1,413	(465)	-	-
281	BARANOF ISLAND HA	1,166,664	0.02131%	-	35,718	-	16,727	-	52,446	(17,271)	-	-
282	CITY OF DELTA JUNCTION	572,853	0.01046%	-	17,538	-	8,213	-	25,752	(8,480)	-	-
283	CITY OF ANDERSON	31,437	0.00057%	-	962	-	451	-	1,413	(465)	-	-
284	INTER-ISLAND FERRY AUTHORITY	2,123,747	0.03880%	-	65,020	-	30,450	-	95,470	(31,440)	-	-
285	CITY OF HOOPER BAY	96,223	0.00176%	-	2,946	-	1,380	-	4,326	(1,424)	-	-
286	CITY OF SELDOVIA	174,650	0.00319%	-	5,347	-	2,504	-	7,851	(2,586)	-	-
287	CITY OF KOYUK	33,687	0.00062%	-	1,031	-	483	-	1,514	(499)	-	-
288	NORTHWEST INUPIAT HOUSING AUTHORITY	1,756,981	0.03210%	-	53,791	-	25,191	-	78,982	(26,010)	-	-
290	CITY OF UPPER KALSKAG	59,381	0.00108%	-	1,818	-	851	-	2,669	(879)	-	-
291	CITY OF SHAKTOOLIK	61,710	0.00113%	-	1,889	-	885	-	2,774	(914)	-	-
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	1,775,611	0.03244%	-	54,361	-	25,458	-	79,820	(26,286)	-	-
294	CITY OF MOUNTAIN VILLAGE	-	0.00000%	-	-	-	-	-	-	-	-	-
296	MUNICIPALITY OF SKAGWAY	6,987,174	0.12764%	-	213,916	-	100,181	-	314,098	(103,437)	-	-
297	CITY OF NULATO	230,538	0.00421%	-	7,058	-	3,305	-	10,363	(3,413)	-	-
298	CITY OF ANIAK	320,192	0.00585%	-	9,803	-	4,591	4,852	19,246	(4,740)	-	-
299	ALASKA GASLINE DEVELOPMENT CORPORATION	5,634,217	0.10292%	-	172,495	-	80,783	328,349	581,626	(83,408)	-	-
<b>Subtotal</b>		<b>4,701,000,976</b>	<b>85.87511%</b>	-	<b>143,923,820</b>	-	<b>67,402,343</b>	<b>4,985,522</b>	<b>216,311,685</b>	<b>(69,593,188)</b>	-	-
Nonemployer:												
999	STATE OF ALASKA	773,229,024	14.12489%	-	23,672,847	-	11,086,457	51,356,268	86,115,572	(11,446,812)	-	-
<b>Total</b>		<b>5,474,230,000</b>	<b>100.00000%</b>	-	<b>167,596,667</b>	-	<b>78,488,800</b>	<b>56,341,790</b>	<b>302,427,257</b>	<b>(81,040,000)</b>	-	-

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

\*Same as FY18 for certain employers who have zero present value of future contributions. All other employers are allocated the remaining 99.96257% based on present value of future contributions.

State of Alaska Public Employees' Retirement System  
Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2019

Employer Number	Employer Name	s of Resources			Pension Expense Recognized		
		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
249	CITY OF UNALAKLEET	-	(138,566)	(142,513)	36,221	(185,893)	(149,672)
251	KLAWOCK CITY SD	-	(35,747)	(50,088)	131,596	(60,373)	71,224
254	CITY OF MEKORYUK	-	(1,480)	(2,340)	7,892	(4,588)	3,304
255	ALASKA GATEWAY SD	-	(11,266)	(63,631)	480,517	145,266	625,783
256	CITY OF SAINT GEORGE	-	(11,620)	(17,562)	54,525	(34,482)	20,043
257	PELICAN CITY SD	-	(4,273)	(6,531)	20,720	(43)	20,677
258	DENALI BOROUGH	-	(13,812)	(25,533)	107,555	(41,831)	65,723
259	CITY OF ALLAKAKET	-	(965)	(1,525)	5,144	(2,990)	2,153
260	CITY OF KACHEMAK	-	(23,822)	(24,287)	4,271	(21,454)	(17,183)
262	COOK INLET HOUSING AUTHORITY	-	-	(247,105)	2,267,509	495,835	2,763,344
263	INTERIOR RHA	-	(29,429)	(59,593)	276,795	18,718	295,513
264	YAKUTAT SD	-	(11,131)	(16,647)	50,614	(22,463)	28,151
265	KAKE CITY SD	-	-	(15,461)	141,877	25,933	167,810
266	CITY OF QUINHAGAK	-	-	-	-	-	-
267	ALEUTIAN HOUSING AUTHORITY	-	(89,052)	(112,787)	217,799	(275,435)	(57,637)
270	BERING STRAITS RHA	-	(33,377)	(72,849)	362,207	97,011	459,218
271	CITY OF EGEGIK	-	(73,499)	(76,309)	25,782	(69,118)	(43,336)
275	ILISAGVIK COLLEGE	-	-	(175,814)	1,613,322	1,033,504	2,646,826
276	NORTH PACIFIC RIM HA	-	(210,296)	(241,012)	281,857	(385,513)	(103,657)
278	SAXMAN SEAPORT	-	-	(2,275)	20,878	42,702	63,581
279	TLINGIT-HAIDA RHA	-	(186,849)	(262,570)	694,836	(452,725)	242,111
280	CITY OF TOKSOOK BAY	-	(314)	(780)	4,271	2,310	6,581
281	BARANOF ISLAND HA	-	(64,640)	(81,911)	158,485	(162,004)	(3,519)
282	CITY OF DELTA JUNCTION	-	(39,559)	(48,039)	77,819	(128,516)	(50,697)
283	CITY OF ANDERSON	-	(6,579)	(7,044)	4,271	(12,808)	(8,538)
284	INTER-ISLAND FERRY AUTHORITY	-	(16,160)	(47,600)	288,500	(25,458)	263,042
285	CITY OF HOOPER BAY	-	(2,452)	(3,876)	13,071	(7,599)	5,473
286	CITY OF SELDOVIA	-	(70,774)	(73,360)	23,725	(60,036)	(36,310)
287	CITY OF KOYUK	-	(858)	(1,357)	4,576	(2,660)	1,916
288	NORTHWEST INUPIAT HOUSING AUTHORITY	-	(40,937)	(66,947)	238,677	(50,840)	187,837
290	CITY OF UPPER KALSKAG	-	(2,367)	(3,246)	8,067	(5,106)	2,960
291	CITY OF SHAKTOOLIK	-	(10,161)	(11,075)	8,383	(9,032)	(649)
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	-	(116,784)	(143,070)	241,208	(179,191)	62,016
294	CITY OF MOUNTAIN VILLAGE	-	-	-	-	-	-
296	MUNICIPALITY OF SKAGWAY	-	(131,314)	(234,751)	949,171	(157,842)	791,329
297	CITY OF NULATO	-	(32,029)	(35,442)	31,317	(63,124)	(31,806)
298	CITY OF ANIAK	-	-	(4,740)	43,496	(32,911)	10,585
299	ALASKA GASLINE DEVELOPMENT CORPORATION	-	-	(83,408)	765,379	573,172	1,338,551
<b>Subtotal</b>		-	<b>(56,341,790)</b>	<b>(125,934,978)</b>	<b>638,606,563</b>	<b>(57,383,254)</b>	<b>581,223,309</b>
Nonemployer:							
999	STATE OF ALASKA	-	-	(11,446,812)	105,039,146	57,383,253	162,422,400
<b>Total</b>		-	<b>(56,341,790)</b>	<b>(137,381,790)</b>	<b>743,645,709</b>	<b>(0)</b>	<b>743,645,709</b>

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

\*Same as FY18 for certain employers who have zero present value of future cont

State of Alaska Public Employees' Retirement System  
 Schedule D - Employers' Allocation of Recognition of Deferred Outflows/Inflows as of 6/30/2019

Employer Number	Employer Name	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
101	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)	90,430,707	(29,129,043)	11,193,974	13,612,581	-	-
102	SOUTHWEST REGION SD	237,604	(61,739)	23,725	28,852	-	-
103	ANNETTE ISLAND SD	108,919	(25,736)	9,890	12,027	-	-
104	BERING STRAIT SD	(176,442)	(160,182)	61,556	74,856	-	-
105	CHATHAM SD	11,811	(14,409)	5,537	6,733	-	-
106	ALASKA MUNICIPAL LEAGUE	(84,801)	(2,058)	791	962	-	-
107	CITY OF VALDEZ	10,420	(154,673)	59,439	72,282	-	-
108	JUNEAU BOROUGH SD	224,415	(258,688)	99,411	120,890	-	-
109	MATANUSKA-SUSITNA BOROUGH	682,096	(450,227)	173,017	210,400	-	-
110	MATANUSKA-SUSITNA BOROUGH SD	(228,224)	(605,578)	232,717	282,998	-	-
111	ANCHORAGE SD	(484,046)	(1,889,219)	726,006	882,870	-	-
112	COPPER RIVER SD	32,209	(23,197)	8,914	10,840	-	-
113	UNIVERSITY OF ALASKA	4,226,516	(2,177,205)	836,676	1,017,451	-	-
115	CITY OF KENAI	(84,324)	(133,054)	51,131	62,179	-	-
116	FAIRBANKS NORTH STAR BOROUGH	(413,872)	(455,514)	175,049	212,871	-	-
117	FAIRBANKS NORTH STAR BOROUGH SD	310,969	(670,361)	257,612	313,273	-	-
118	DENALI BOROUGH SD	(123,779)	(24,109)	9,265	11,266	-	-
120	CITY AND BOROUGH OF SITKA	(215,776)	(192,056)	73,805	89,752	-	-
121	CHUGACH SD	(12,048)	(10,994)	4,225	5,138	-	-
122	KETCHIKAN GATEWAY BOROUGH	(49,176)	(105,309)	40,469	49,213	-	-
123	CITY OF SOLDOTNA	(161,587)	(74,964)	28,808	35,032	-	-
124	IDITAROD AREA SD	(98,322)	(21,409)	8,227	10,005	-	-
125	KUSPUK SD	64,218	(36,693)	14,101	17,147	-	-
126	CITY AND BOROUGH OF JUNEAU	87,426	(711,207)	273,309	332,361	-	-
128	CITY OF KODIAK	7,816	(132,968)	51,098	62,138	-	-
129	CITY OF FAIRBANKS	59,489	(159,086)	61,135	74,344	-	-
131	CITY OF WASILLA	(132,719)	(138,995)	53,414	64,955	-	-
132	CITY OF SKAGWAY	38	-	-	-	-	-
133	SITKA BOROUGH SD	(14,853)	(56,673)	21,779	26,484	-	-
134	CITY OF PALMER	(49,232)	(72,745)	27,955	33,995	-	-
135	CITY AND BOROUGH OF WRANGELL	126,202	(61,689)	23,707	28,829	-	-
136	CITY OF BETHEL	(146,521)	(105,753)	40,640	49,420	-	-
137	VALDEZ CITY SD	(145,583)	(37,285)	14,328	17,424	-	-
138	HOONAH CITY SD	15,782	(12,153)	4,670	5,679	-	-
139	CITY OF NOME	34,132	(61,135)	23,493	28,569	-	-
140	CITY OF KOTZEBUE	(483,338)	(72,215)	27,752	33,748	-	-
141	GALENA CITY SD	(319,521)	(70,453)	27,074	32,924	-	-
143	CITY OF PETERSBURG	(8,659)	(96,595)	37,120	45,141	-	-
144	BRISTOL BAY BOROUGH	366,695	(59,705)	22,944	27,901	-	-
145	NORTH SLOPE BOROUGH	1,025,439	(1,483,044)	569,918	693,056	-	-
146	WRANGELL PUBLIC SD	(27,306)	(17,761)	6,825	8,300	-	-
148	CITY OF CORDOVA	(102,349)	(65,399)	25,132	30,562	-	-
149	NOME CITY SD	(185,658)	(26,216)	10,075	12,251	-	-
151	CITY OF KING COVE	(11,199)	(19,499)	7,493	9,112	-	-
152	ALASKA HOUSING FINANCE CORPORATION	135,638	(380,674)	146,289	177,896	-	-
153	LOWER YUKON SD	134,986	(142,138)	54,622	66,424	-	-
154	NORTHWEST ARCTIC BOROUGH SD	(77,669)	(154,759)	59,472	72,322	-	-
155	SOUTHEAST ISLAND SD	92,235	(19,277)	7,408	9,009	-	-
156	PRIBILOF SD	(33,766)	(6,187)	2,378	2,892	-	-
157	LOWER KUSKOKWIM SD	206,354	(366,746)	140,936	171,388	-	-
158	KODIAK ISLAND BOROUGH SD	(442,894)	(129,738)	49,857	60,629	-	-
159	YUKON FLATS SD	112,129	(25,366)	9,748	11,854	-	-
160	YUKON / KOYUKUK SD	31,892	(50,424)	19,377	23,564	-	-
161	NORTH SLOPE BOROUGH SD	314,202	(270,558)	103,972	126,437	-	-
162	ALEUTIAN REGION SD	1,130	(1,833)	705	857	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	169,572	(63,131)	24,261	29,503	-	-
164	LAKE AND PENINSULA BOROUGH SD	(113,526)	(37,051)	14,238	17,314	-	-
165	SITKA COMMUNITY HOSPITAL	683,376	(201,103)	77,282	93,980	-	-
166	TANANA SD	49,030	(3,414)	1,312	1,596	-	-
167	SOUTHEAST REGIONAL RESOURCE CENTER	106,813	(31,381)	12,059	14,665	-	-
168	HYDABURG CITY SD	38,628	(5,855)	2,250	2,736	-	-

State of Alaska Public Employees' Retirement System  
Schedule D - Employers' Allocation of Recognition of Deferred Outflows/Inflows as of 6/30/2019

Employer Number	Employer Name	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
169	CITY OF TANANA	(40,980)	(99)	38	46	-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL	108,495	(28,755)	11,050	13,438	-	-
171	CITY OF BARROW	68,894	(31,516)	12,111	14,728	-	-
172	CITY OF SAINT PAUL	193,384	(25,773)	9,904	12,044	-	-
173	MUNICIPALITY OF ANCHORAGE	(1,684,926)	(3,746,256)	1,439,645	1,750,700	-	-
174	KODIAK ISLAND BOROUGH	63,224	(65,042)	24,995	30,395	-	-
175	NOME JOINT UTILITY SYSTEM	209,490	(17,897)	6,877	8,363	-	-
176	CITY OF SAND POINT	(71,572)	(22,334)	8,583	10,437	-	-
177	KETCHIKAN GATEWAY BOROUGH SD	164,957	(132,660)	50,980	61,994	-	-
178	CITY OF DILLINGHAM	(92,225)	(48,686)	18,709	22,752	-	-
179	CITY OF UNALASKA	257,502	(209,411)	80,474	97,862	-	-
180	KENAI PENINSULA BOROUGH	(187,916)	(376,557)	144,707	175,973	-	-
181	CITY OF KETCHIKAN	244,701	(176,465)	67,813	82,465	-	-
182	CITY OF SEWARD	(247,725)	(90,901)	34,932	42,480	-	-
183	CITY OF FORT YUKON	13,284	(9,281)	3,567	4,337	-	-
184	BRISTOL BAY BOROUGH SD	64,413	(10,514)	4,040	4,913	-	-
185	CORDOVA CITY SD	5,867	(18,525)	7,119	8,657	-	-
186	CITY OF CRAIG	16,051	(31,689)	12,178	14,809	-	-
187	PETERSBURG MEDICAL CENTER	(130,330)	(119,311)	45,850	55,756	-	-
189	HAINES BOROUGH	(7,298)	(49,894)	19,174	23,316	-	-
190	KENAI PENINSULA BOROUGH SD	474,773	(386,159)	148,397	180,460	-	-
191	CITY OF NORTH POLE	163,188	(56,315)	21,641	26,317	-	-
192	CITY OF GALENA	(26,960)	(18,759)	7,209	8,767	-	-
193	CITY OF NENANA	1,427	(8,152)	3,133	3,809	-	-
195	YUPIIT SD	(196,580)	(30,691)	11,794	14,342	-	-
196	NENANA CITY SD	9,764	(32,145)	12,353	15,022	-	-
198	CITY OF SAXMAN	(17,251)	(789)	303	369	-	-
199	CITY OF HOONAH	(115,457)	(18,427)	7,081	8,611	-	-
200	CITY OF PELICAN	(58,470)	(900)	346	420	-	-
202	CITY OF WHITTIER	(39,036)	(18,082)	6,949	8,450	-	-
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	(83,756)	(38,024)	14,612	17,769	-	-
204	CRAIG CITY SD	22,272	(18,082)	6,949	8,450	-	-
205	DILLINGHAM CITY SD	71,650	(24,540)	9,430	11,468	-	-
206	CITY OF THORNE BAY	(11,439)	(8,024)	3,084	3,750	-	-
208	CITY OF AKUTAN	(36,974)	(18,340)	7,048	8,571	-	-
209	UNALASKA CITY SD	64,375	(22,038)	8,469	10,299	-	-
211	KASHUNAMIUT SD	35,359	(28,829)	11,079	13,473	-	-
215	CITY OF HOMER	84,465	(123,526)	47,470	57,726	-	-
218	SPECIAL EDUCATION SERVICE AGENCY	(26,148)	(4,117)	1,582	1,924	-	-
219	BARTLETT REGIONAL HOSPITAL	852,952	(668,499)	256,897	312,403	-	-
220	NORTHWEST ARCTIC BOROUGH	204,263	(44,187)	16,981	20,649	-	-
221	SAINT MARY'S SD	6,067	(13,694)	5,262	6,399	-	-
222	CITY OF SELAWIK	97	(164)	63	77	-	-
223	BRISTOL BAY RHA	(102,439)	(22,248)	8,549	10,397	-	-
224	COPPER RIVER BASIN RHA	6,620	(11,056)	4,249	5,167	-	-
225	SKAGWAY CITY SD	40,575	(5,756)	2,212	2,690	-	-
227	CITY OF KLAWOCK	(9,872)	(13,361)	5,134	6,244	-	-
228	PETERSBURG CITY SD	(62,508)	(18,599)	7,147	8,692	-	-
230	ALEUTIANS EAST BOROUGH	64,939	(17,059)	6,555	7,972	-	-
231	CITY OF KIVALINA	332	(564)	217	264	-	-
232	BERING STRAITS CRSA	-	-	-	-	-	-
235	CITY OF HUSLIA	19,269	(3,513)	1,350	1,642	-	-
237	CITY OF KALTAG	10,583	(863)	332	403	-	-
240	HAINES BOROUGH SD	52,889	(17,059)	6,555	7,972	-	-
241	CITY OF NOORVIK	2,108	(4,067)	1,563	1,900	-	-
242	CITY OF ELIM	159	(271)	104	126	-	-
243	CITY OF ATKA	27,507	(3,463)	1,331	1,619	-	-
244	ALEUTIANS EAST BOROUGH SD	(61,771)	(13,607)	5,229	6,359	-	-
246	DELTA/GREELY SD	(30,745)	(34,770)	13,362	16,249	-	-
247	LAKE AND PENINSULA BOROUGH	125,111	(8,480)	3,259	3,963	-	-
248	CITY AND BOROUGH OF YAKUTAT	23,411	(15,925)	6,120	7,442	-	-
249	CITY OF UNALAKLEET	(130,108)	(2,823)	1,085	1,319	-	-

State of Alaska Public Employees' Retirement System  
Schedule D - Employers' Allocation of Recognition of Deferred Outflows/Inflows as of 6/30/2019

Employer Number	Employer Name	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
251	KLAWOCK CITY SD	(5,019)	(10,255)	3,941	4,792	-	-
254	CITY OF MEKORYUK	362	(615)	236	287	-	-
255	ALASKA GATEWAY SD	100,937	(37,445)	14,390	17,499	-	-
256	CITY OF SAINT GEORGE	1,112	(4,249)	1,633	1,986	-	-
257	PELICAN CITY SD	566	(1,615)	620	755	-	-
258	DENALI BOROUGH	11,303	(8,381)	3,221	3,917	-	-
259	CITY OF ALLAKAKET	236	(401)	154	187	-	-
260	CITY OF KACHEMAK	(22,825)	(333)	128	156	-	-
262	COOK INLET HOUSING AUTHORITY	681,079	(176,699)	67,903	82,575	-	-
263	INTERIOR RHA	35,204	(21,570)	8,289	10,080	-	-
264	YAKUTAT SD	688	(3,944)	1,516	1,843	-	-
265	KAKE CITY SD	56,669	(11,056)	4,249	5,167	-	-
266	CITY OF QUINHAGAK	-	-	-	-	-	-
267	ALEUTIAN HOUSING AUTHORITY	(38,195)	(16,972)	6,522	7,931	-	-
270	BERING STRAITS RHA	51,200	(28,225)	10,847	13,190	-	-
271	CITY OF EGEGIK	(67,479)	(2,009)	772	939	-	-
275	ILISAGVIK COLLEGE	616,425	(125,720)	48,313	58,752	-	-
276	NORTH PACIFIC RIM HA	(144,481)	(21,964)	8,441	10,264	-	-
278	SAXMAN SEAPORT	28,275	(1,627)	625	760	-	-
279	TLINGIT-HAIDA RHA	(24,602)	(54,146)	20,808	25,304	-	-
280	CITY OF TOKSOOK BAY	683	(333)	128	156	-	-
281	BARANOF ISLAND HA	(27,633)	(12,350)	4,746	5,771	-	-
282	CITY OF DELTA JUNCTION	(21,387)	(6,064)	2,330	2,834	-	-
283	CITY OF ANDERSON	(5,582)	(333)	128	156	-	-
284	INTER-ISLAND FERRY AUTHORITY	51,206	(22,482)	8,639	10,506	-	-
285	CITY OF HOOPER BAY	600	(1,019)	391	476	-	-
286	CITY OF SELDOVIA	(65,234)	(1,849)	710	864	-	-
287	CITY OF KOYUK	210	(357)	137	167	-	-
288	NORTHWEST INUPIAT HOUSING AUTHORITY	14,795	(18,599)	7,147	8,692	-	-
290	CITY OF UPPER KALSKAG	(483)	(629)	242	294	-	-
291	CITY OF SHAKTOOLIK	(8,204)	(653)	251	305	-	-
293	TAGIUGMULLU NUNAMIULLU HOUSING AUTHORITY	(60,461)	(18,796)	7,223	8,784	-	-
294	CITY OF MOUNTAIN VILLAGE	-	-	-	-	-	-
296	MUNICIPALITY OF SKAGWAY	90,322	(73,965)	28,424	34,566	-	-
297	CITY OF NULATO	(24,716)	(2,440)	938	1,140	-	-
298	CITY OF ANIAK	15,009	(3,390)	1,303	1,584	-	-
299	ALASKA GASLINE DEVELOPMENT CORPORATION	507,068	(59,643)	22,920	27,872	-	-
<b>Subtotal</b>		<b>97,761,279</b>	<b>(49,764,282)</b>	<b>19,123,872</b>	<b>23,255,838</b>	<b>-</b>	<b>-</b>
Nonemployer:							
999	STATE OF ALASKA	75,883,388	(8,185,318)	3,145,528	3,825,162	-	-
<b>Total</b>		<b>173,644,667</b>	<b>(57,949,600)</b>	<b>22,269,400</b>	<b>27,081,000</b>	<b>-</b>	<b>-</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	FY2019	FY2018	FY2017	FY2016	FY2015	FY2014	FY2013
101	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)	209,312,188.69	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	375,472.76	366,393.10	308,857.17	259,441.64	258,053.73	227,600.21	194,436.30
103	ANNETTE ISLAND SD	111,445.04	124,652.72	105,128.29	77,600.18	68,553.36	63,109.03	55,404.65
104	BERING STRAIT SD	991,261.39	1,074,729.34	969,199.20	839,669.74	830,840.22	775,389.45	684,184.40
105	CHATHAM SD	54,303.14	64,310.47	59,025.45	50,165.69	41,996.51	35,142.37	33,055.65
106	ALASKA MUNICIPAL LEAGUE	18,011.29	43,160.76	38,346.18	32,974.13	31,218.29	27,792.01	23,219.80
107	CITY OF VALDEZ	1,182,880.74	1,110,224.34	953,829.06	799,354.15	761,411.14	708,410.31	626,906.26
108	JUNEAU BOROUGH SD	1,663,183.96	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	2,991,411.86	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	3,704,198.23	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	11,046,629.24	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	150,433.63	154,550.56	127,690.10	115,059.00	112,741.91	111,647.79	94,742.03
113	UNIVERSITY OF ALASKA	18,193,283.56	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	1,020,687.25	1,048,638.60	891,552.21	810,981.43	781,642.59	709,806.70	617,567.64
116	FAIRBANKS NORTH STAR BOROUGH	3,385,486.03	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	4,177,930.72	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	84,932.10	124,680.48	124,644.03	112,628.88	106,877.46	91,427.75	73,650.62
120	CITY AND BOROUGH OF SITKA	1,429,026.86	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	62,692.90	55,855.33	46,790.28	40,188.97	39,261.94	37,594.96	30,468.72
122	KETCHIKAN GATEWAY BOROUGH	720,945.48	784,774.01	695,793.78	610,901.77	576,532.23	540,060.47	467,890.05
123	CITY OF SOLDOTNA	578,939.58	622,384.47	491,105.79	423,167.57	384,739.27	348,524.73	287,694.29
124	IDITAROD AREA SD	123,854.34	125,164.57	120,470.54	83,660.56	83,025.12	79,657.62	75,176.16
125	KUSPUK SD	204,521.97	211,426.32	197,688.51	172,613.95	179,781.70	150,884.37	131,850.47
126	CITY AND BOROUGH OF JUNEAU	4,882,826.51	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	975,642.27	1,033,532.61	842,825.73	719,906.05	672,927.18	648,803.70	555,580.13
129	CITY OF FAIRBANKS	1,206,645.58	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	1,022,634.76	1,051,896.61	878,391.92	732,713.82	696,649.74	626,760.60	565,123.14
132	CITY OF SKAGWAY	112.52	-	-	-	-	-	-
133	SITKA BOROUGH SD	307,685.27	336,732.50	301,611.03	269,023.19	272,455.61	255,130.91	212,699.65
134	CITY OF PALMER	543,068.54	513,599.97	481,100.12	454,523.41	428,235.59	387,280.22	344,646.24
135	CITY AND BOROUGH OF WRANGELL	508,139.32	525,495.29	537,368.57	448,064.47	340,898.58	363,637.99	317,532.54
136	CITY OF BETHEL	828,331.56	800,181.73	672,657.59	583,636.74	579,755.54	606,834.75	518,318.76
137	VALDEZ CITY SD	235,930.68	264,070.38	248,669.06	212,803.56	205,937.39	186,104.03	175,715.60
138	HOONAH CITY SD	87,588.74	87,948.79	78,876.12	65,419.31	70,758.51	67,925.87	54,895.36
139	CITY OF NOME	353,149.60	372,708.75	320,168.83	276,562.63	284,173.83	273,419.08	218,018.19
140	CITY OF KOTZEBUE	503,556.52	498,260.64	470,027.95	420,002.67	389,550.86	382,307.27	319,182.66
141	GALENA CITY SD	472,714.01	503,567.04	437,622.68	376,866.58	367,303.01	291,335.91	296,252.26
143	CITY OF PETERSBURG	607,642.01	671,516.48	567,502.42	498,118.66	471,327.18	450,068.59	388,792.15
144	BRISTOL BAY BOROUGH	321,019.57	346,774.35	308,543.37	276,569.35	265,763.93	228,067.63	179,752.39
145	NORTH SLOPE BOROUGH	9,674,299.79	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	85,260.43	122,786.60	100,105.46	82,685.54	81,932.44	83,628.42	76,728.99
148	CITY OF CORDOVA	397,761.03	439,939.43	387,473.88	324,432.24	290,829.31	257,744.08	188,929.67
149	NOME CITY SD	219,944.89	229,523.46	195,576.05	178,347.51	165,369.24	169,655.47	144,978.70
151	CITY OF KING COVE	130,313.15	144,819.34	110,643.38	113,153.59	92,121.05	96,788.67	87,124.06
152	ALASKA HOUSING FINANCE CORPORATION	2,616,011.15	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	961,181.16	933,962.47	816,452.04	696,932.24	689,089.78	593,793.58	520,220.08
154	NORTHWEST ARCTIC BOROUGH SD	998,294.66	999,535.79	864,328.78	707,834.46	689,719.34	645,490.88	535,251.58
155	SOUTHEAST ISLAND SD	100,564.35	96,967.55	89,319.45	77,282.64	65,082.95	59,008.42	50,383.22
156	PRIBILOF SD	71,503.85	63,979.26	60,827.03	47,351.98	78,638.48	44,571.99	38,563.94
157	LOWER KUSKOKWIM SD	2,379,188.48	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	770,028.94	835,963.34	756,346.25	679,880.92	587,334.98	524,878.35	477,178.81
159	YUKON FLATS SD	112,533.43	138,220.13	109,176.70	89,850.50	101,478.89	97,263.06	84,598.98
160	YUKON / KOYUKUK SD	260,556.40	280,073.93	234,173.43	201,178.06	187,462.25	186,520.96	160,101.59
161	NORTH SLOPE BOROUGH SD	1,632,888.96	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	149.07	-	13,542.17	16,135.15	13,792.07	18,527.58	15,612.94
163	CORDOVA COMMUNITY MEDICAL CENTER	158,456.50	144,402.17	344,185.80	227,258.49	248,861.44	260,285.87	201,408.54
164	LAKE AND PENINSULA BOROUGH SD	218,099.44	224,410.41	210,665.95	174,505.24	157,251.25	163,607.36	144,427.64
165	SITKA COMMUNITY HOSPITAL	1,113,224.34	1,303,641.38	1,092,304.34	902,943.92	943,164.73	781,560.09	683,658.31
166	TANANA SD	11,407.96	13,551.42	10,952.38	11,709.41	11,672.02	9,892.38	9,288.04
167	SOUTHEAST REGIONAL RESOURCE CENTER	186,766.91	212,850.50	187,298.66	143,383.12	157,317.14	144,711.08	131,026.21
168	HYDABURG CITY SD	10,933.94	12,978.39	10,341.12	6,298.66	7,475.06	11,277.74	16,475.08

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

Employer Number	Employer Name	FY2019	FY2018	FY2017	FY2016	FY2015	FY2014	FY2013
169	CITY OF TANANA	862.42	5,494.25	11,094.10	8,125.00	7,707.44	12,677.22	12,788.60
170	NORTH PACIFIC FISHERY MGMT COUNCIL	214,101.92	198,498.82	190,540.11	157,921.21	165,757.08	139,546.66	126,800.67
171	CITY OF BARROW	182,002.26	197,829.28	141,563.80	103,461.26	125,574.57	134,529.14	110,978.87
172	CITY OF SAINT PAUL	161,856.98	159,797.07	122,880.84	122,736.92	133,701.33	128,370.40	111,596.21
173	MUNICIPALITY OF ANCHORAGE	28,494,661.34	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	401,283.85	483,891.79	406,215.17	377,364.74	370,431.63	311,697.73	277,124.34
175	NOME JOINT UTILITY SYSTEM	149,846.83	166,243.72	128,623.00	96,776.83	111,422.79	99,452.05	84,681.11
176	CITY OF SAND POINT	137,684.77	136,832.33	114,845.27	101,324.81	96,047.22	101,352.77	87,815.27
177	KETCHIKAN GATEWAY BOROUGH SD	709,856.63	730,412.76	606,526.88	500,171.03	485,539.41	454,270.54	376,810.88
178	CITY OF DILLINGHAM	339,297.76	308,901.47	286,868.19	253,525.66	240,624.90	232,117.67	190,076.27
179	CITY OF UNALASKA	1,447,546.20	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	2,571,207.86	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	1,280,740.03	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	582,640.84	682,907.09	593,188.53	520,461.61	505,599.23	447,420.24	400,507.46
183	CITY OF FORT YUKON	52,539.01	59,319.92	36,631.27	29,925.52	24,407.02	31,608.17	40,643.40
184	BRISTOL BAY BOROUGH SD	65,150.24	67,720.02	52,341.27	46,349.16	49,166.61	46,313.69	39,112.35
185	CORDOVA CITY SD	120,855.35	114,218.68	97,445.82	81,499.09	74,642.75	65,675.03	59,711.81
186	CITY OF CRAIG	192,295.23	208,725.66	173,706.12	145,753.57	143,027.57	135,972.60	121,694.88
187	PETERSBURG MEDICAL CENTER	765,431.16	835,198.48	672,520.14	543,713.86	500,699.41	467,468.84	380,890.37
189	HAINES BOROUGH	273,602.96	292,945.19	241,701.22	190,011.51	201,274.78	191,333.61	165,734.57
190	KENAI PENINSULA BOROUGH SD	2,333,070.73	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	335,996.81	348,945.59	306,495.00	255,809.64	240,246.66	235,377.68	197,079.62
192	CITY OF GALENA	113,252.07	123,814.50	108,184.93	98,842.64	87,750.42	149,890.65	135,131.66
193	CITY OF NENANA (10,133.20)	7,193.33	31,998.56	38,856.92	28,910.28	53,954.25	37,806.28	37,806.28
195	YUPIIT SD	221,266.73	242,813.04	268,198.46	188,579.72	190,322.87	176,839.06	158,183.93
196	NENANA CITY SD	178,607.29	202,885.83	153,532.87	135,603.07	113,524.96	110,027.46	91,099.99
198	CITY OF SAXMAN	11,464.70	11,354.35	6,595.19	9,929.50	9,803.77	11,651.84	8,824.85
199	CITY OF HOONAH	107,192.09	120,798.58	111,355.40	98,493.38	115,456.55	95,347.84	81,085.60
200	CITY OF PELICAN	10,525.90	10,437.15	19,765.20	11,524.31	17,659.79	14,777.67	13,383.43
202	CITY OF WHITTIER	121,808.42	138,582.70	115,400.65	96,415.10	92,436.15	100,116.70	95,306.74
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	219,838.73	248,622.66	214,948.21	193,298.76	169,226.85	168,978.13	140,576.51
204	CRAIG CITY SD	107,048.85	97,223.13	84,237.08	73,919.17	80,321.44	77,720.79	70,154.16
205	DILLINGHAM CITY SD	147,679.28	197,400.89	152,456.89	124,402.20	127,452.19	133,413.38	124,333.62
206	CITY OF THORNE BAY	47,719.69	50,619.30	43,291.46	37,467.03	34,968.48	34,043.87	31,346.80
208	CITY OF AKUTAN	108,428.25	113,042.06	121,738.97	81,948.03	61,711.50	72,553.44	47,446.94
209	UNALASKA CITY SD	156,248.62	148,931.67	132,290.61	105,126.45	109,328.98	101,849.90	93,642.85
211	KASHUNAMIUT SD	174,274.06	182,924.57	169,055.98	147,958.89	158,415.85	140,471.80	119,604.08
215	CITY OF HOMER	801,186.48	877,584.43	759,780.86	653,441.50	644,308.00	595,070.63	534,938.35
218	SPECIAL EDUCATION SERVICE AGENCY	33,272.26	26,707.45	26,900.00	22,882.89	24,676.70	20,206.10	16,601.43
219	BARTLETT REGIONAL HOSPITAL	4,355,687.99	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	320,103.14	319,985.67	214,885.54	212,012.19	230,145.66	216,552.55	163,631.44
221	SAINTE MARY'S SD	102,974.08	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	175,652.30	177,358.08	165,526.77	163,865.39	173,991.33	163,779.48	133,550.54
224	COPPER RIVER BASIN RHA	69,133.99	69,088.18	63,081.84	55,032.70	51,469.69	44,665.08	44,207.99
225	SKAGWAY CITY SD	38,045.01	41,376.45	42,278.15	36,723.97	40,503.44	33,350.35	30,329.45
227	CITY OF KLAWOOCK	71,751.91	76,483.10	76,644.75	66,974.41	66,322.40	56,395.26	41,457.88
228	PETERSBURG CITY SD	117,384.89	134,819.50	104,727.03	97,319.92	97,419.79	90,429.21	82,930.15
230	ALEUTIANS EAST BOROUGH	155,593.98	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	20,695.92	24,456.77	17,639.38	14,369.40	15,502.85	13,523.32	12,323.53
237	CITY OF KALTAG	6,477.76	5,103.50	4,041.12	3,440.74	3,849.87	3,224.16	2,215.50
240	HAINES BOROUGH SD	96,315.51	93,728.92	78,762.23	71,531.31	68,143.61	67,003.94	65,906.95
241	CITY OF NOORVIK (868.03)	-	-	-	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	4,535.15	20,245.05	16,954.41	19,573.72	17,896.90	9,812.00	4,131.41
244	ALEUTIANS EAST BOROUGH SD	108,870.44	102,903.23	84,835.22	84,983.69	90,618.86	89,123.69	70,705.53
246	DELTA/GREELY SD	233,474.50	261,625.42	228,638.98	218,292.34	187,769.22	175,538.63	151,031.28
247	LAKE AND PENINSULA BOROUGH	44,151.84	52,941.39	41,230.65	36,807.18	35,902.22	37,095.73	51,215.64
248	CITY AND BOROUGH OF YAKUTAT	120,027.11	114,850.15	107,607.02	88,576.50	77,818.93	76,016.52	64,363.29



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

Employer Number	Employer Name	FY2019	FY2018	FY2017	FY2016	FY2015	FY2014	FY2013
249	CITY OF UNALAKLEET	23,159.96	30,868.08	23,370.43	24,717.11	37,085.54	46,775.10	32,938.60
251	KLAWOCK CITY SD	68,797.84	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	188,763.95	190,482.69	151,940.61	116,168.25	107,602.20	99,079.56	89,669.28
256	CITY OF SAINT GEORGE	(4,177.33)	-	-	15,961.71	13,836.37	28,122.53	25,689.99
257	PELICAN CITY SD	17,659.67	16,241.37	14,646.69	13,039.90	12,497.50	11,552.86	9,822.93
258	DENALI BOROUGH	51,982.96	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	3,235.28	3,401.96	2,095.51	2,671.47	3,130.17	2,650.03	2,147.65
262	COOK INLET HOUSING AUTHORITY	1,115,451.23	1,085,652.12	909,830.93	748,313.20	661,663.73	612,411.06	490,014.27
263	INTERIOR RHA	139,282.19	149,825.47	130,551.19	119,833.91	139,225.89	132,561.93	132,158.67
264	YAKUTAT SD	39,570.50	35,470.70	33,998.30	26,845.93	26,311.58	29,711.94	28,902.61
265	KAKE CITY SD	73,158.89	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	121,830.36	141,031.87	145,831.60	126,353.37	121,383.23	128,809.24	108,392.22
270	BERING STRAITS RHA	197,015.37	227,832.34	176,211.67	172,838.49	165,770.11	143,539.40	120,405.00
271	CITY OF EGEGIK	11,230.46	12,523.67	18,214.23	15,238.32	13,168.24	10,552.44	8,703.84
275	ILISAGVIK COLLEGE	708,578.07	744,174.69	586,407.26	487,530.42	453,488.90	453,401.65	413,068.29
276	NORTH PACIFIC RIM HA	173,224.53	180,851.48	185,145.74	159,396.18	149,328.50	129,199.85	115,582.99
278	SAXMAN SEAPORT	9,299.91	4,553.75	9,304.94	8,770.85	8,943.98	7,514.61	7,255.96
279	TLINGIT-HAIDA RHA	343,585.71	376,008.90	350,619.04	315,998.92	298,630.33	292,815.98	265,527.92
280	CITY OF TOKSOOK BAY	5,427.28	7,337.93	2,526.35	3,564.54	3,606.44	2,648.39	4,224.67
281	BARANOF ISLAND HA	71,439.26	88,300.48	82,971.18	75,480.29	73,555.43	67,515.96	59,359.63
282	CITY OF DELTA JUNCTION	38,512.13	45,058.89	41,128.84	40,054.78	29,485.84	27,078.15	23,277.80
283	CITY OF ANDERSON	1,350.80	1,232.08	1,447.05	1,591.10	4,018.65	7,179.13	6,723.71
284	INTER-ISLAND FERRY AUTHORITY	144,021.90	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	8,902.07	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	129,586.72	147,159.74	135,084.97	115,081.44	105,199.97	115,228.75	108,781.76
290	CITY OF UPPER KALSKAG	1,194.40	3,668.91	3,248.53	3,383.63	3,686.71	5,558.68	2,854.84
291	CITY OF SHAKTOOLIK	2,149.19	2,202.88	1,895.18	1,567.94	1,576.41	1,736.65	1,947.21
293	TAGIUGMULLU NUNAMIULLU HOUSING AUTHORITY	171,394.26	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	409,951.12	516,204.54	435,699.83	379,737.11	364,106.21	329,903.72	265,607.56
297	CITY OF NULATO	7,041.40	7,760.57	7,649.51	5,828.84	4,837.61	6,965.31	4,396.44
298	CITY OF ANIAK	16,633.04	14,221.91	9,654.32	5,095.40	6,009.26	9,745.64	9,548.49
299	ALASKA GASLINE DEVELOPMENT CORPORATION	359,640.81	402,177.07	352,235.67	319,809.73	346,160.10	59,834.16	-
<b>Subtotal</b>		<b>350,600,889.87</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	67,857,170.86	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>418,458,060.73</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>Total</b>	<b>Total Plan Contributions</b>	<b>313,607,000</b>	<b>204,262,000</b>	<b>186,617,000</b>

State of Alaska Public Employees' Retirement System  
 Schedule F - Present Value of Future State Assistance Contributions as of 6/30/2019

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	1,992,000	0.29996%
103	ANNETTE ISLAND SD	829,000	0.12483%
104	BERING STRAIT SD	5,161,000	0.77715%
105	CHATHAM SD	464,000	0.06987%
106	ALASKA MUNICIPAL LEAGUE	67,000	0.01009%
107	CITY OF VALDEZ	4,984,000	0.75050%
108	JUNEAU BOROUGH SD	8,334,000	1.25494%
109	MATANUSKA-SUSITNA BOROUGH	14,509,000	2.18478%
110	MATANUSKA-SUSITNA BOROUGH SD	19,512,000	2.93813%
111	ANCHORAGE SD	60,865,000	9.16510%
112	COPPER RIVER SD	748,000	0.11263%
113	UNIVERSITY OF ALASKA	70,142,000	10.56204%
115	CITY OF KENAI	4,288,000	0.64569%
116	FAIRBANKS NORTH STAR BOROUGH	14,675,000	2.20977%
117	FAIRBANKS NORTH STAR BOROUGH SD	21,594,000	3.25164%
118	DENALI BOROUGH SD	778,000	0.11715%
120	CITY AND BOROUGH OF SITKA	6,186,000	0.93149%
121	CHUGACH SD	352,000	0.05300%
122	KETCHIKAN GATEWAY BOROUGH	3,391,000	0.51062%
123	CITY OF SOLDOTNA	2,414,000	0.36350%
124	IDITAROD AREA SD	690,000	0.10390%
125	KUSPUK SD	1,182,000	0.17799%
126	CITY AND BOROUGH OF JUNEAU	22,913,000	3.45026%
128	CITY OF KODIAK	4,286,000	0.64539%
129	CITY OF FAIRBANKS	5,123,000	0.77143%
131	CITY OF WASILLA	4,477,000	0.67415%
132	CITY OF SKAGWAY	-	0.00000%
133	SITKA BOROUGH SD	1,825,000	0.27481%
134	CITY OF PALMER	2,347,000	0.35341%
135	CITY AND BOROUGH OF WRANGELL	1,992,000	0.29996%
136	CITY OF BETHEL	3,407,000	0.51303%
137	VALDEZ CITY SD	1,198,000	0.18040%
138	HOONAH CITY SD	392,000	0.05903%
139	CITY OF NOME	1,969,000	0.29649%
140	CITY OF KOTZEBUE	2,327,000	0.35040%
141	GALENA CITY SD	2,268,000	0.34152%
143	CITY OF PETERSBURG	3,113,000	0.46876%
144	BRISTOL BAY BOROUGH	1,923,000	0.28957%
145	NORTH SLOPE BOROUGH	47,779,000	7.19460%
146	WRANGELL PUBLIC SD	569,000	0.08568%
148	CITY OF CORDOVA	2,106,000	0.31712%
149	NOME CITY SD	845,000	0.12724%
151	CITY OF KING COVE	627,000	0.09441%
152	ALASKA HOUSING FINANCE CORPORATION	12,261,000	1.84627%
153	LOWER YUKON SD	4,578,000	0.68936%
154	NORTHWEST ARCTIC BOROUGH SD	4,988,000	0.75110%
155	SOUTHEAST ISLAND SD	619,000	0.09321%
156	PRIBILOF SD	196,000	0.02951%
157	LOWER KUSKOKWIM SD	11,817,000	1.77941%
158	KODIAK ISLAND BOROUGH SD	4,181,000	0.62958%
159	YUKON FLATS SD	816,000	0.12287%
160	YUKON / KOYUKUK SD	1,623,000	0.24439%
161	NORTH SLOPE BOROUGH SD	8,717,000	1.31261%
162	ALEUTIAN REGION SD	-	0.00000%
163	CORDOVA COMMUNITY MEDICAL CENTER	2,032,000	0.30598%
164	LAKE AND PENINSULA BOROUGH SD	1,192,000	0.17949%

State of Alaska Public Employees' Retirement System  
 Schedule F - Present Value of Future State Assistance Contributions as of 6/30/2019

Employer Number	Employer Name	Present Value of Future State Assistance Contributions	Employer Proportion
165	SITKA COMMUNITY HOSPITAL	6,478,000	0.97546%
166	TANANA SD	111,000	0.01671%
167	SOUTHEAST REGIONAL RESOURCE CENTER	1,011,000	0.15224%
168	HYDABURG CITY SD	189,000	0.02846%
169	CITY OF TANANA	-	0.00000%
170	NORTH PACIFIC FISHERY MGMT COUNCIL	926,000	0.13944%
171	CITY OF BARROW	1,016,000	0.15299%
172	CITY OF SAINT PAUL	831,000	0.12513%
173	MUNICIPALITY OF ANCHORAGE	120,689,000	18.17345%
174	KODIAK ISLAND BOROUGH	2,092,000	0.31502%
175	NOME JOINT UTILITY SYSTEM	574,000	0.08643%
176	CITY OF SAND POINT	721,000	0.10857%
177	KETCHIKAN GATEWAY BOROUGH SD	4,273,000	0.64343%
178	CITY OF DILLINGHAM	1,569,000	0.23626%
179	CITY OF UNALASKA	6,748,000	1.01612%
180	KENAI PENINSULA BOROUGH	12,131,000	1.82670%
181	CITY OF KETCHIKAN	5,684,000	0.85590%
182	CITY OF SEWARD	2,928,000	0.44090%
183	CITY OF FORT YUKON	301,000	0.04532%
184	BRISTOL BAY BOROUGH SD	341,000	0.05135%
185	CORDOVA CITY SD	594,000	0.08945%
186	CITY OF CRAIG	1,022,000	0.15389%
187	PETERSBURG MEDICAL CENTER	3,843,000	0.57868%
189	HAINES BOROUGH	1,608,000	0.24213%
190	KENAI PENINSULA BOROUGH SD	12,443,000	1.87368%
191	CITY OF NORTH POLE	1,816,000	0.27345%
192	CITY OF GALENA	603,000	0.09080%
193	CITY OF NENANA	-	0.00000%
195	YUPIIT SD	989,000	0.14892%
196	NENANA CITY SD	1,036,000	0.15600%
198	CITY OF SAXMAN	27,000	0.00407%
199	CITY OF HOONAH	593,000	0.08929%
200	CITY OF PELICAN	28,000	0.00422%
202	CITY OF WHITTIER	583,000	0.08779%
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	1,223,000	0.18416%
204	CRAIG CITY SD	583,000	0.08779%
205	DILLINGHAM CITY SD	792,000	0.11926%
206	CITY OF THORNE BAY	258,000	0.03885%
208	CITY OF AKUTAN	591,000	0.08899%
209	UNALASKA CITY SD	711,000	0.10706%
211	KASHUNAMIUT SD	928,000	0.13974%
215	CITY OF HOMER	3,978,000	0.59901%
218	SPECIAL EDUCATION SERVICE AGENCY	130,000	0.01958%
219	BARTLETT REGIONAL HOSPITAL	21,535,000	3.24276%
220	NORTHWEST ARCTIC BOROUGH	1,425,000	0.21458%
221	SAINT MARY'S SD	439,000	0.06611%
222	CITY OF SELAWIK	-	0.00000%
223	BRISTOL BAY RHA	718,000	0.10812%
224	COPPER RIVER BASIN RHA	355,000	0.05346%
225	SKAGWAY CITY SD	188,000	0.02831%
227	CITY OF KLAWOCK	432,000	0.06505%
228	PETERSBURG CITY SD	599,000	0.09020%
230	ALEUTIANS EAST BOROUGH	551,000	0.08297%
231	CITY OF KIVALINA	-	0.00000%
232	BERING STRAITS CRSA	-	0.00000%
235	CITY OF HUSLIA	112,000	0.01687%
237	CITY OF KALTAG	28,000	0.00422%
240	HAINES BOROUGH SD	551,000	0.08297%

State of Alaska Public Employees' Retirement System  
 Schedule F - Present Value of Future State Assistance Contributions as of 6/30/2019

Employer Number	Employer Name	Present Value of Future State Assistance Contributions	Employer Proportion
241	CITY OF NOORVIK	-	0.00000%
242	CITY OF ELIM	-	0.00000%
243	CITY OF ATKA	111,000	0.01671%
244	ALEUTIANS EAST BOROUGH SD	437,000	0.06580%
246	DELTA/GREELY SD	1,119,000	0.16850%
247	LAKE AND PENINSULA BOROUGH	274,000	0.04126%
248	CITY AND BOROUGH OF YAKUTAT	513,000	0.07725%
249	CITY OF UNALAKLEET	91,000	0.01370%
251	KLAWOCK CITY SD	331,000	0.04984%
254	CITY OF MEKORYUK	-	0.00000%
255	ALASKA GATEWAY SD	1,208,000	0.18190%
256	CITY OF SAINT GEORGE	-	0.00000%
257	PELICAN CITY SD	53,000	0.00798%
258	DENALI BOROUGH	270,000	0.04066%
259	CITY OF ALLAKAKET	-	0.00000%
260	CITY OF KACHEMAK	8,000	0.00120%
262	COOK INLET HOUSING AUTHORITY	5,695,000	0.85756%
263	INTERIOR RHA	697,000	0.10495%
264	YAKUTAT SD	126,000	0.01897%
265	KAKE CITY SD	353,000	0.05316%
266	CITY OF QUINHAGAK	-	0.00000%
267	ALEUTIAN HOUSING AUTHORITY	548,000	0.08252%
270	BERING STRAITS RHA	910,000	0.13703%
271	CITY OF EGEKIK	64,000	0.00964%
275	ILISAGVIK COLLEGE	4,052,000	0.61015%
276	NORTH PACIFIC RIM HA	709,000	0.10676%
278	SAXMAN SEAPORT	53,000	0.00798%
279	TLINGIT-HAIDA RHA	1,748,000	0.26322%
280	CITY OF TOKSOOK BAY	8,000	0.00120%
281	BARANOF ISLAND HA	399,000	0.06008%
282	CITY OF DELTA JUNCTION	193,000	0.02906%
283	CITY OF ANDERSON	8,000	0.00120%
284	INTER-ISLAND FERRY AUTHORITY	727,000	0.10947%
285	CITY OF HOOPER BAY	-	0.00000%
286	CITY OF SELDOVIA	60,000	0.00903%
287	CITY OF KOYUK	-	0.00000%
288	NORTHWEST INUPIAT HOUSING AUTHORITY	599,000	0.09020%
290	CITY OF UPPER KALSKAG	22,000	0.00331%
291	CITY OF SHAKTOOLIK	22,000	0.00331%
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	604,000	0.09095%
294	CITY OF MOUNTAIN VILLAGE	-	0.00000%
296	MUNICIPALITY OF SKAGWAY	2,383,000	0.35883%
297	CITY OF NULATO	81,000	0.01220%
298	CITY OF ANIAK	110,000	0.01656%
299	ALASKA GASLINE DEVELOPMENT CORPORATION	1,921,000	0.28927%
<b>Total</b>		<b>664,095,000</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 6/30/2019

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	2,319,355.24	315,072.36
103	ANNETTE ISLAND SD	965,233.68	131,121.98
104	BERING STRAIT SD	6,009,132.72	816,309.47
105	CHATHAM SD	540,251.42	73,390.35
106	ALASKA MUNICIPAL LEAGUE	78,010.44	10,597.31
107	CITY OF VALDEZ	5,803,045.43	788,313.58
108	JUNEAU BOROUGH SD	9,703,567.54	1,318,179.24
109	MATANUSKA-SUSITNA BOROUGH	16,893,335.91	2,294,871.93
110	MATANUSKA-SUSITNA BOROUGH SD	22,718,503.71	3,086,190.72
111	ANCHORAGE SD	70,867,247.25	9,626,947.41
112	COPPER RIVER SD	870,922.55	118,310.30
113	UNIVERSITY OF ALASKA	81,668,782.66	11,094,279.89
115	CITY OF KENAI	4,992,668.30	678,228.05
116	FAIRBANKS NORTH STAR BOROUGH	17,086,615.52	2,321,127.96
117	FAIRBANKS NORTH STAR BOROUGH SD	25,142,649.09	3,415,498.27
118	DENALI BOROUGH SD	905,852.60	123,055.37
120	CITY AND BOROUGH OF SITKA	7,202,576.05	978,432.54
121	CHUGACH SD	409,845.91	55,675.44
122	KETCHIKAN GATEWAY BOROUGH	3,948,259.84	536,350.59
123	CITY OF SOLDOTNA	2,810,704.59	381,819.62
124	IDITAROD AREA SD	803,391.12	109,136.51
125	KUSPUK SD	1,376,243.92	186,955.59
126	CITY AND BOROUGH OF JUNEAU	26,678,406.90	3,624,122.99
128	CITY OF KODIAK	4,990,339.63	677,911.72
129	CITY OF FAIRBANKS	5,964,887.99	810,299.05
131	CITY OF WASILLA	5,212,727.61	708,121.97
132	CITY OF SKAGWAY	-	-
133	SITKA BOROUGH SD	2,124,911.30	288,658.16
134	CITY OF PALMER	2,732,694.15	371,222.30
135	CITY AND BOROUGH OF WRANGELL	2,319,355.24	315,072.36
136	CITY OF BETHEL	3,966,889.20	538,881.29
137	VALDEZ CITY SD	1,394,873.28	189,486.29
138	HOONAH CITY SD	456,419.30	62,002.19
139	CITY OF NOME	2,292,575.53	311,434.48
140	CITY OF KOTZEBUE	2,709,407.45	368,058.93
141	GALENA CITY SD	2,640,711.69	358,726.97
143	CITY OF PETERSBURG	3,624,574.73	492,379.65
144	BRISTOL BAY BOROUGH	2,239,016.13	304,158.71
145	NORTH SLOPE BOROUGH	55,630,759.98	7,557,149.76
146	WRANGELL PUBLIC SD	662,506.59	89,998.08
148	CITY OF CORDOVA	2,452,089.42	333,103.61
149	NOME CITY SD	983,863.04	133,652.68
151	CITY OF KING COVE	730,038.02	99,171.87
152	ALASKA HOUSING FINANCE CORPORATION	14,275,910.93	1,939,308.34
153	LOWER YUKON SD	5,330,325.44	724,097.02
154	NORTHWEST ARCTIC BOROUGH SD	5,807,702.77	788,946.25
155	SOUTHEAST ISLAND SD	720,723.34	97,906.52
156	PRIBILOF SD	228,209.65	31,001.10
157	LOWER KUSKOKWIM SD	13,758,946.20	1,869,081.37
158	KODIAK ISLAND BOROUGH SD	4,868,084.46	661,303.99
159	YUKON FLATS SD	950,097.33	129,065.79
160	YUKON / KOYUKUK SD	1,889,715.64	256,708.05
161	NORTH SLOPE BOROUGH SD	10,149,507.83	1,378,757.92
162	ALEUTIAN REGION SD	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	2,365,928.64	321,399.12
164	LAKE AND PENINSULA BOROUGH SD	1,387,887.27	188,537.28

State of Alaska Public Employees' Retirement System  
 Schedule G - Supplemental Schedule of Special Funding Amounts by Employer as of 6/30/2019

Employer Number	Employer Name	State Proportionate Share of Net Pension Liability Attributable to Employer	Proportionate Share of Pension Plan Expense
165	SITKA COMMUNITY HOSPITAL	7,542,561.86	1,024,617.85
166	TANANA SD	129,241.18	17,556.74
167	SOUTHEAST REGIONAL RESOURCE CENTER	1,177,142.64	159,908.71
168	HYDABURG CITY SD	220,059.31	29,893.91
169	CITY OF TANANA	-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL	1,078,174.17	146,464.36
171	CITY OF BARROW	1,182,964.32	160,699.56
172	CITY OF SAINT PAUL	967,562.35	131,438.32
173	MUNICIPALITY OF ANCHORAGE	140,522,421.81	19,089,241.04
174	KODIAK ISLAND BOROUGH	2,435,788.73	330,889.25
175	NOME JOINT UTILITY SYSTEM	668,328.27	90,788.92
176	CITY OF SAND POINT	839,485.51	114,039.75
177	KETCHIKAN GATEWAY BOROUGH SD	4,975,203.28	675,855.52
178	CITY OF DILLINGHAM	1,826,841.55	248,166.93
179	CITY OF UNALASKA	7,856,932.30	1,067,323.44
180	KENAI PENINSULA BOROUGH	14,124,547.38	1,918,746.39
181	CITY OF KETCHIKAN	6,618,079.90	899,031.78
182	CITY OF SEWARD	3,409,172.76	463,118.41
183	CITY OF FORT YUKON	350,464.82	47,608.83
184	BRISTOL BAY BOROUGH SD	397,038.22	53,935.58
185	CORDOVA CITY SD	691,614.97	93,952.30
186	CITY OF CRAIG	1,189,950.33	161,648.57
187	PETERSBURG MEDICAL CENTER	4,474,539.25	607,842.91
189	HAINES BOROUGH	1,872,250.61	254,335.52
190	KENAI PENINSULA BOROUGH SD	14,487,819.89	1,968,095.07
191	CITY OF NORTH POLE	2,114,432.28	287,234.64
192	CITY OF GALENA	702,093.98	95,375.82
193	CITY OF NENANA	-	-
195	YUPIIT SD	1,151,527.27	156,429.00
196	NENANA CITY SD	1,206,251.02	163,862.93
198	CITY OF SAXMAN	31,437.04	4,270.56
199	CITY OF HOONAH	690,450.63	93,794.13
200	CITY OF PELICAN	32,601.38	4,428.73
202	CITY OF WHITTIER	678,807.28	92,212.44
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	1,423,981.65	193,440.51
204	CRAIG CITY SD	678,807.28	92,212.44
205	DILLINGHAM CITY SD	922,153.29	125,269.73
206	CITY OF THORNE BAY	300,398.42	40,807.56
208	CITY OF AKUTAN	688,121.96	93,477.79
209	UNALASKA CITY SD	827,842.16	112,458.06
211	KASHUNAMIUT SD	1,080,502.84	146,780.70
215	CITY OF HOMER	4,631,724.46	629,195.71
218	SPECIAL EDUCATION SERVICE AGENCY	151,363.54	20,561.95
219	BARTLETT REGIONAL HOSPITAL	25,073,953.33	3,406,166.31
220	NORTHWEST ARCTIC BOROUGH	1,659,177.32	225,390.62
221	SAINT MARY'S SD	511,143.05	69,436.13
222	CITY OF SELAWIK	-	-
223	BRISTOL BAY RHA	835,992.50	113,565.24
224	COPPER RIVER BASIN RHA	413,338.91	56,149.94
225	SKAGWAY CITY SD	218,894.97	29,735.74
227	CITY OF KLAWOCK	502,992.70	68,328.95
228	PETERSBURG CITY SD	697,436.64	94,743.14
230	ALEUTIANS EAST BOROUGH	641,548.56	87,151.04
231	CITY OF KIVALINA	-	-
232	BERING STRAITS CRSA	-	-
235	CITY OF HUSLIA	130,405.52	17,714.91
237	CITY OF KALTAG	32,601.38	4,428.73
240	HAINES BOROUGH SD	641,548.56	87,151.04

State of Alaska Public Employees' Retirement System  
 Schedule G - Supplemental Schedule of Special Funding Amounts by Employer as of 6/30/2019

Employer Number	Employer Name	State Proportionate Share of Net Pension Liability Attributable to Employer	Proportionate Share of Pension Plan Expense
241	CITY OF NOORVIK	-	-
242	CITY OF ELIM	-	-
243	CITY OF ATKA	129,241.18	17,556.74
244	ALEUTIANS EAST BOROUGH SD	508,814.38	69,119.79
246	DELTA/GREELY SD	1,302,890.82	176,990.95
247	LAKE AND PENINSULA BOROUGH	319,027.78	43,338.27
248	CITY AND BOROUGH OF YAKUTAT	597,303.83	81,140.62
249	CITY OF UNALAKLEET	105,954.48	14,393.37
251	KLAWOCK CITY SD	385,394.87	52,353.89
254	CITY OF MEKORYUK	-	-
255	ALASKA GATEWAY SD	1,406,516.63	191,067.98
256	CITY OF SAINT GEORGE	-	-
257	PELICAN CITY SD	61,709.75	8,382.95
258	DENALI BOROUGH	314,370.44	42,705.59
259	CITY OF ALLAKAKET	-	-
260	CITY OF KACHEMAK	9,314.68	1,265.35
262	COOK INLET HOUSING AUTHORITY	6,630,887.59	900,771.63
263	INTERIOR RHA	811,541.47	110,243.69
264	YAKUTAT SD	146,706.20	19,929.28
265	KAKE CITY SD	411,010.24	55,833.61
266	CITY OF QUINHAGAK	-	-
267	ALEUTIAN HOUSING AUTHORITY	638,055.56	86,676.53
270	BERING STRAITS RHA	1,059,544.81	143,933.66
271	CITY OF EGEKIK	74,517.44	10,122.81
275	ILISAGVIK COLLEGE	4,717,885.25	640,900.20
276	NORTH PACIFIC RIM HA	825,513.49	112,141.72
278	SAXMAN SEAPORT	61,709.75	8,382.95
279	TLINGIT-HAIDA RHA	2,035,257.51	276,479.16
280	CITY OF TOKSOOK BAY	9,314.68	1,265.35
281	BARANOF ISLAND HA	464,569.65	63,109.37
282	CITY OF DELTA JUNCTION	224,716.65	30,526.59
283	CITY OF ANDERSON	9,314.68	1,265.35
284	INTER-ISLAND FERRY AUTHORITY	846,471.51	114,988.76
285	CITY OF HOOPER BAY	-	-
286	CITY OF SELDOVIA	69,860.10	9,490.13
287	CITY OF KOYUK	-	-
288	NORTHWEST INUPIAT HOUSING AUTHORITY	697,436.64	94,743.14
290	CITY OF UPPER KALSKAG	25,615.37	3,479.71
291	CITY OF SHAKTOOLIK	25,615.37	3,479.71
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	703,258.31	95,533.99
294	CITY OF MOUNTAIN VILLAGE	-	-
296	MUNICIPALITY OF SKAGWAY	2,774,610.21	376,916.38
297	CITY OF NULATO	94,311.13	12,811.68
298	CITY OF ANIAK	128,076.85	17,398.57
299	ALASKA GASLINE DEVELOPMENT CORPORATION	2,236,687.46	303,842.37
<b>Total</b>		<b>773,229,024.27</b>	<b>105,039,146.32</b>

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