

State of Alaska

Public Employees' Retirement System

Information Required
Under Governmental
Accounting
Standards Board
Statement No. 68 as
of June 30, 2020

October 2020

BUCK



October 16, 2020

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, 2020 for June 30, 2021 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, 2021 reporting based on a measurement date of June 30, 2020. Under GASB 68, accounting information prepared under GASB 67 as of June 30, 2020 (as previously provided) serves as the basis for these disclosures. Please refer to the GASB 67 report dated September 25, 2020 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, 2020 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, change in 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, 2019 actuarial valuation of PERS, except as noted herein. We rolled forward the liabilities from that date to June 30, 2020, 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, 2019 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, 2020 asset statements that were provided to us by staff of the State of Alaska on September 25, 2020.

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.

Actuarial Standard of Practice No. 56 (ASOP 56) provides guidance to actuaries when performing actuarial services with respect to designing, developing, selecting, modifying, using, reviewing, or evaluating models. Buck uses third-party software in the performance of annual actuarial valuations and projections. The model is intended to calculate the liabilities associated with the provisions of the plan using data and assumptions as of the measurement date under the accounting rules specified in this report. The output from the third-party vendor software is used as input to an internally developed model that applies applicable accounting rules to the derived liabilities and other inputs, such as plan assets and contributions, to generate many of the exhibits found in this report. Buck has an extensive review process in which the results of the liability calculations are checked using detailed sample life output, changes from year to year are summarized by source, and significant deviations from expectations are investigated. Other accounting outputs and the internal model are similarly reviewed in detail and at a higher level for accuracy, reasonability, and consistency with prior results. Buck also reviews the third-party model when significant changes are made to the software. This review is performed by experts within Buck who are familiar with applicable accounting rules, as well as the manner in which the model generates its output. If significant changes are made to the internal model, extra checking and review are completed. Significant changes to the internal model that are applicable to multiple clients are generally developed, checked, and reviewed by multiple experts within Buck who are familiar with the details of the required changes.

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,

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

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

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¹ Through FY2039

Section 1 – GASB 68 Information

Pension Expense

Measurement Date	June 30, 2020	June 30, 2019
Reporting Date	June 30, 2021	June 30, 2020
Service cost	\$ 141,556,000	\$ 157,708,000
Interest cost	1,079,549,000	1,118,574,000
Expected return on assets	(689,091,000)	(675,493,000)
Current period effect of benefit changes	0	0
Current period difference between expected and actual experience	62,400,000	(162,080,000)
Current period effect of changes in assumptions	0	335,193,333
Current period difference between projected and actual investment earnings	62,194,400	27,081,000
Member contributions	(74,514,000)	(79,609,000)
Administrative expenses	7,017,000	7,429,000
Service purchases and plan transfers	0	0
Current period recognition of prior years' deferred outflows of resources	339,715,267	224,608,800
Current period recognition of prior years' deferred inflows of resources	(166,070,600)	(209,743,424)
Other additions less other deductions	<u>(148,000)</u>	<u>(23,000)</u>
Total	\$ 762,608,067	\$ 743,645,709

The employers' allocation of the pension expense for June 30, 2021 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:

- 1.3 years as of June 30, 2019 (for the June 30, 2020 measurement date)
- 1.5 years as of June 30, 2018 (for the June 30, 2019 measurement date)

Actuarial Assumptions

The total pension liability as of the June 30, 2020 measurement date was determined by an actuarial valuation as of June 30, 2019, using the actuarial assumptions outlined in Section 2. The liabilities from the June 30, 2019 valuation were rolled forward to June 30, 2020.

The actuarial assumptions used in the June 30, 2019 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 effective for the June 30, 2018 actuarial valuation adopted by the Alaska Retirement Management Board in January 2019 to better reflect expected future experience. The assumptions used in the June 30, 2019 actuarial valuation are the same as those used in the June 30, 2018 valuation, except the amount included in the Normal Cost for administrative expenses was updated to reflect the most recent two years of actual administrative expenses paid from plan assets.

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, 2019 and June 30, 2020 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, 2020 measurement date is shown in Schedule C in the Appendix.

The chart below provides details of the deferred outflows/inflows as of the June 30, 2020 measurement date:

Date Created	Type	Original Amortization Period	Deferred Outflow/(Inflow) as of June 30, 2020
June 30, 2017	Asset Gain	5 years	\$ (80,219,000)
June 30, 2018	Asset Gain	5 years	\$ (9,623,200)
June 30, 2019	Asset Loss	5 years	\$ 81,243,000
June 30, 2020	Liability Loss	1.3 years	\$ 18,720,000
June 30, 2020	Asset Loss	5 years	\$ 248,777,600

Allocation of Future Years' Recognition of Deferred Outflows/Inflows

The employers' allocation of recognition of the deferred outflows/inflows as of the June 30, 2020 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, 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.

Amounts for the June 30, 2020 measurement date were allocated to employers based on the present value of contributions for FY2022-FY2039, as determined by projections based on the June 30, 2019 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, 2020 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).

FYE June 30, 2019	1.00% Decrease (6.38%)	Current Discount Rate (7.38%)	1.00% Increase (8.38%)
Service cost	\$ 179,422	\$ 141,556	\$ 113,324
Interest cost	1,047,319	1,079,549	1,100,680
Benefit payments	(895,523)	(895,523)	(895,523)
Net change to inflows/outflows	<u>96,291</u>	<u>81,120</u>	<u>68,574</u>
Net change in total pension liability	\$ 427,509	\$ 406,702	\$ 387,055
Total pension liability - beginning	\$ 16,714,428	\$ 14,963,635	\$ 13,497,403
Total pension liability - ending (a)	\$ 17,141,937	\$ 15,370,337	\$ 13,884,458
Plan fiduciary net position - ending (b)	\$ 9,469,161	\$ 9,469,161	\$ 9,469,161
Plan's net pension liability (asset) - ending (a) - (b)	\$ 7,672,776	\$ 5,901,176	\$ 4,415,297

Section 2 – Actuarial Assumptions and Methods¹

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

Liabilities and contributions shown in the June 30, 2019 actuarial valuation 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 2014². Layer #2 equals the change in UAAL at June 30, 2018 due to the experience study. Layer #2 is amortized over a separate closed 25-year period starting in 2018. Future layers will be created each year based on the difference between actual and expected 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 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.

¹ Used to determine June 30, 2019 funding assets and liabilities, and contribution rates.

² Layer #1 is referred to as "initial amount" in Sections 1.2 and 1.3 in the June 30, 2019 actuarial 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 valuation 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

There were no changes in the asset or valuation methods since the prior valuation.

Actuarial Assumptions

The demographic and economic assumptions used in the June 30, 2019 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-Commencement)

Mortality rates based upon the 2013-2017 actual experience.

100% (male and female) of the RP-2014 employee table, benefit-weighted, rolled back to 2006, and projected with MP-2017 generational improvement.

Mortality (Post-Commencement)

Mortality rates based upon the 2013-2017 actual experience.

91% of male and 96% of female rates of RP-2014 healthy annuitant table, benefit weighted, rolled back to 2006, and projected 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 includes a rehire assumption of 18.77% to account for anticipated rehires. This assumption was developed based on the 5 years of rehire loss experience through June 30, 2017. For projections, this assumption is assumed to grade to zero uniformly over a 20-year period.

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. The assumptions used in the June 30, 2019 actuarial valuation are the same as those used in the June 30, 2018 valuation, except the amount included in the Normal Cost for administrative expenses was updated to reflect the most recent two years of actual administrative expenses paid from plan assets.

Table 1: Alaska PERS Salary Scale

Peace Officer/Firefighter:

Years of Service	% Increase
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:

Years of Service	% Increase
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 Assumption – Peace Officer/Firefighter

Years of Service	Male (rounded)	Female (rounded)
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

Age	Male	Female	Age	Male	Female
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 Assumption - Others

Service	Hire Age < 35		Hire Age > 35	
	Male (rounded)	Female (rounded)	Male (rounded)	Female (rounded)
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 Assumption

Peace Officer/ Firefighter:			Others:		
Age	Male	Female	Age	Male	Female
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 Retirement Assumption – Peace Officer/Firefighter

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 Retirement Assumption - Others

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

Effective Date

January 1, 1961, with amendments through June 30, 2019. 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.

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.

Employers Included

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

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.

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.

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.

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.

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.

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.

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.

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.

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.

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.

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 6/30/2019

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
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)			
102	SOUTHWEST REGION SD	5,009,000	0.10654%	15,942,008	10,109,855	5,832,154	314,781	(86,339)			
103	ANNETTE ISLAND SD	2,088,000	0.04441%	6,645,421	4,214,290	2,431,131	141,090	(35,990)			
104	BERING STRAIT SD	12,996,000	0.27642%	41,362,017	26,230,320	15,131,697	680,222	(880,433)			
105	CHATHAM SD	1,169,000	0.02486%	3,720,545	2,359,437	1,361,108	61,186	(51,514)			
106	ALASKA MUNICIPAL LEAGUE	167,000	0.00355%	531,506	337,062	194,444	8,741	(93,847)			
107	CITY OF VALDEZ	12,549,000	0.26691%	39,939,362	25,328,123	14,611,239	656,825	(669,358)			
108	JUNEAU BOROUGH SD	20,988,000	0.44640%	66,797,938	42,360,876	24,437,062	1,098,530	(912,502)			
109	MATANUSKA-SUSITNA BOROUGH	36,528,000	0.77693%	116,256,675	73,725,847	42,530,827	1,911,907	(1,296,620)			
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)			
111	ANCHORAGE SD	153,277,000	3.26011%	487,830,550	309,364,781	178,465,769	8,022,650	(8,787,039)			
112	COPPER RIVER SD	1,882,000	0.04003%	5,989,790	3,798,512	2,191,278	98,506	(69,738)			
113	UNIVERSITY OF ALASKA	176,642,000	3.75707%	562,193,702	356,523,246	205,670,456	9,245,594	(5,342,156)			
115	CITY OF KENAI	10,795,000	0.22960%	34,356,954	21,787,958	12,568,996	565,020	(669,088)			
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)			
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)			
118	DENALI BOROUGH SD	1,956,000	0.04160%	6,225,308	3,947,869	2,277,439	102,379	(229,735)			
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)			
121	CHUGACH SD	892,000	0.01897%	2,838,944	1,800,357	1,038,587	46,688	(60,367)			
122	KETCHIKAN GATEWAY BOROUGH	8,544,000	0.18173%	27,192,757	17,244,679	9,948,078	447,200	(512,003)			
123	CITY OF SOLDOTNA	6,082,000	0.12936%	19,357,016	12,275,531	7,081,485	318,337	(491,048)			
124	IDITAROD AREA SD	1,737,000	0.03694%	5,528,303	3,505,853	2,022,450	90,916	(192,416)			
125	KUSPUK SD	2,977,000	0.06332%	9,474,817	6,008,592	3,466,225	155,819	(97,046)			
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)			
128	CITY OF KODIAK	10,788,000	0.22945%	34,334,675	21,773,829	12,560,846	564,653	(576,568)			
129	CITY OF FAIRBANKS	12,907,000	0.27452%	41,078,759	26,050,687	15,028,071	675,563	(639,681)			
131	CITY OF WASILLA	11,277,000	0.23985%	35,891,002	22,760,797	13,130,205	590,248	(743,593)			
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)			
134	CITY OF PALMER	5,902,000	0.12553%	18,784,135	11,912,230	6,871,905	308,916	(368,942)			
135	CITY AND BOROUGH OF WRANGELL	5,005,000	0.10645%	15,929,278	10,101,781	5,827,496	261,966	(144,918)			
136	CITY OF BETHEL	8,580,000	0.18249%	27,307,333	17,317,339	9,989,994	449,085	(611,298)			
137	VALDEZ CITY SD	3,025,000	0.06434%	9,627,585	6,105,472	3,522,113	158,331	(309,447)			
138	HOONAH CITY SD	986,000	0.02097%	3,138,115	1,990,081	1,148,034	51,608	(37,629)			
139	CITY OF NOME	4,960,000	0.10550%	15,786,057	10,010,956	5,775,101	259,611	(234,550)			
140	CITY OF KOTZEBUE	5,859,000	0.12462%	18,647,280	11,825,442	6,821,839	306,665	(800,719)			
141	GALENA CITY SD	5,716,000	0.12158%	18,192,158	11,536,820	6,655,339	299,180	(629,156)			
143	CITY OF PETERSBURG	7,837,000	0.16669%	24,942,607	15,817,714	9,124,893	410,195	(433,188)			
144	BRISTOL BAY BOROUGH	4,844,000	0.10303%	15,416,867	9,776,829	5,640,039	441,330	(83,495)			
145	NORTH SLOPE BOROUGH	120,323,000	2.55920%	382,948,748	242,852,473	140,096,275	6,297,809	(5,492,441)			
146	WRANGELL PUBLIC SD	1,441,000	0.03065%	4,586,232	2,908,425	1,677,807	75,423	(105,364)			
148	CITY OF CORDOVA	5,306,000	0.11286%	16,887,262	10,709,301	6,177,961	277,721	(389,774)			
149	NOME CITY SD	2,127,000	0.04524%	6,769,545	4,293,005	2,476,540	111,329	(300,877)			
151	CITY OF KING COVE	1,582,000	0.03365%	5,034,988	3,193,011	1,841,978	82,803	(96,896)			
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)			
153	LOWER YUKON SD	11,532,000	0.24528%	36,702,584	23,275,473	13,427,111	603,595	(489,700)			
154	NORTHWEST ARCTIC BOROUGH SD	12,556,000	0.26706%	39,961,641	25,342,251	14,619,390	657,192	(757,826)			
155	SOUTHEAST ISLAND SD	1,564,000	0.03327%	4,977,700	3,156,681	1,821,020	116,333	(26,958)			
156	PRIBILOF SD	502,000	0.01068%	1,597,702	1,013,206	584,496	26,275	(60,959)			
157	LOWER KUSKOKWIM SD	29,755,000	0.63287%	94,700,431	60,055,645	34,644,787	1,557,402	(1,405,470)			
158	KODIAK ISLAND BOROUGH SD	10,526,000	0.22388%	33,500,815	21,245,025	12,255,790	550,940	(1,013,086)			
159	YUKON FLATS SD	2,058,000	0.04377%	6,549,941	4,153,739	2,396,201	143,838	(35,473)			
160	YUKON / KOYUKUK SD	4,091,000	0.08701%	13,020,315	8,257,020	4,763,294	214,126	(189,716)			
161	NORTH SLOPE BOROUGH SD	21,951,000	0.46688%	69,862,852	44,304,536	25,558,317	1,148,934	(874,881)			
162	ALEUTIAN REGION SD	-	0.00316%	473,427	300,231	173,197	7,786	(6,927)			
163	CORDOVA COMMUNITY MEDICAL CENTER	5,122,000	0.10894%	16,301,650	10,337,927	5,963,724	268,090	(107,886)			
164	LAKE AND PENINSULA BOROUGH SD	3,006,000	0.06394%	9,567,115	6,067,124	3,499,991	157,337	(276,360)			
165	SITKA COMMUNITY HOSPITAL	16,316,000	0.34703%	51,928,491	32,931,201	18,997,289	934,768	(281,234)			
166	TANANA SD	277,000	0.00589%	881,600	559,080	322,521	53,298	(4,775)			
167	SOUTHEAST REGIONAL RESOURCE CENTER	2,546,000	0.05415%	8,103,085	5,138,688	2,964,397	146,041	(43,885)			
168	HYDABURG CITY SD	475,000	0.01010%	1,511,770	958,711	553,059	45,947	(8,187)			

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

Employer Number	Employer Name	Net Pension Liability 1% Decrease in Discount Rate (6.38%)	Net Pension Liability 1% Increase in Discount Rate (8.38%)
101	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)	3,631,742,155	2,014,666,984
102	SOUTHWEST REGION SD	7,697,420	4,270,055
103	ANNETTE ISLAND SD	3,208,667	1,779,971
104	BERING STRAIT SD	19,971,185	11,078,784
105	CHATHAM SD	1,796,423	996,545
106	ALASKA MUNICIPAL LEAGUE	256,632	142,364
107	CITY OF VALDEZ	19,284,272	10,697,727
108	JUNEAU BOROUGH SD	32,252,634	17,891,776
109	MATANUSKA-SUSITNA BOROUGH	56,133,229	31,139,260
110	MATANUSKA-SUSITNA BOROUGH SD	75,502,020	41,883,873
111	ANCHORAGE SD	235,543,499	130,665,034
112	COPPER RIVER SD	2,892,103	1,604,361
113	UNIVERSITY OF ALASKA	271,448,911	150,583,146
115	CITY OF KENAI	16,588,869	9,202,483
116	FAIRBANKS NORTH STAR BOROUGH	56,792,481	31,504,972
117	FAIRBANKS NORTH STAR BOROUGH SD	83,579,009	46,364,489
118	DENALI BOROUGH SD	3,005,820	1,667,444
120	CITY AND BOROUGH OF SITKA	23,945,137	13,283,288
121	CHUGACH SD	1,370,752	760,409
122	KETCHIKAN GATEWAY BOROUGH	13,129,717	7,283,559
123	CITY OF SOLDOTNA	9,346,318	5,184,762
124	IDITAROD AREA SD	2,669,279	1,480,752
125	KUSPUK SD	4,574,809	2,537,822
126	CITY AND BOROUGH OF JUNEAU	88,671,692	49,189,596
128	CITY OF KODIAK	16,578,112	9,196,516
129	CITY OF FAIRBANKS	19,834,417	11,002,914
131	CITY OF WASILLA	17,329,567	9,613,377
132	CITY OF SKAGWAY	-	-
133	SITKA BOROUGH SD	7,065,829	3,919,687
134	CITY OF PALMER	9,069,709	5,031,316
135	CITY AND BOROUGH OF WRANGELL	7,691,273	4,266,645
136	CITY OF BETHEL	13,185,039	7,314,248
137	VALDEZ CITY SD	4,648,571	2,578,741
138	HOONAH CITY SD	1,515,204	840,542
139	CITY OF NOME	7,622,120	4,228,283
140	CITY OF KOTZEBUE	9,003,630	4,994,660
141	GALENA CITY SD	8,783,879	4,872,755
143	CITY OF PETERSBURG	12,043,258	6,680,858
144	BRISTOL BAY BOROUGH	7,443,861	4,129,396
145	NORTH SLOPE BOROUGH	184,902,500	102,572,525
146	WRANGELL PUBLIC SD	2,214,410	1,228,419
148	CITY OF CORDOVA	8,153,825	4,523,240
149	NOME CITY SD	3,268,599	1,813,217
151	CITY OF KING COVE	2,431,088	1,348,618
152	ALASKA HOUSING FINANCE CORPORATION	47,461,530	26,328,735
153	LOWER YUKON SD	17,721,430	9,830,758
154	NORTHWEST ARCTIC BOROUGH SD	19,295,029	10,703,694
155	SOUTHEAST ISLAND SD	2,403,427	1,333,273
156	PRIBILOF SD	771,432	427,943
157	LOWER KUSKOKWIM SD	45,725,039	25,365,437
158	KODIAK ISLAND BOROUGH SD	16,175,492	8,973,167
159	YUKON FLATS SD	3,162,565	1,754,397
160	YUKON / KOYUKUK SD	6,286,713	3,487,481
161	NORTH SLOPE BOROUGH SD	33,732,493	18,712,711
162	ALEUTIAN REGION SD	228,589	126,807
163	CORDOVA COMMUNITY MEDICAL CENTER	7,871,069	4,366,384
164	LAKE AND PENINSULA BOROUGH SD	4,619,374	2,562,544
165	SITKA COMMUNITY HOSPITAL	25,073,088	13,909,006
166	TANANA SD	425,671	236,136
167	SOUTHEAST REGIONAL RESOURCE CENTER	3,912,484	2,170,405
168	HYDABURG CITY SD	729,941	404,926

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

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Employer Number	Employer Name	Net Pension Liability 1% Decrease in Discount Rate (6.38%)	Net Pension Liability 1% Increase in Discount Rate (8.38%)
169	CITY OF TANANA	12,294	6,820
170	NORTH PACIFIC FISHERY MGMT COUNCIL	3,585,163	1,988,828
171	CITY OF BARROW	3,929,387	2,179,782
172	CITY OF SAINT PAUL	3,213,277	1,782,528
173	MUNICIPALITY OF ANCHORAGE	467,074,628	259,104,251
174	KODIAK ISLAND BOROUGH	8,109,260	4,498,518
175	NOME JOINT UTILITY SYSTEM	2,231,314	1,237,796
176	CITY OF SAND POINT	2,784,533	1,544,687
177	KETCHIKAN GATEWAY BOROUGH SD	16,539,694	9,175,204
178	CITY OF DILLINGHAM	6,070,035	3,367,282
179	CITY OF UNALASKA	26,108,836	14,483,575
180	KENAI PENINSULA BOROUGH	46,948,266	26,044,008
181	CITY OF KETCHIKAN	22,001,189	12,204,905
182	CITY OF SEWARD	11,333,294	6,287,014
183	CITY OF FORT YUKON	1,157,149	641,915
184	BRISTOL BAY BOROUGH SD	1,310,820	727,162
185	CORDOVA CITY SD	2,309,687	1,281,272
186	CITY OF CRAIG	3,950,902	2,191,717
187	PETERSBURG MEDICAL CENTER	14,875,429	8,251,972
189	HAINES BOROUGH	6,220,634	3,450,825
190	KENAI PENINSULA BOROUGH SD	48,145,370	26,708,087
191	CITY OF NORTH POLE	7,021,264	3,894,965
192	CITY OF GALENA	2,338,885	1,297,469
193	CITY OF NENANA	1,016,344	563,805
195	YUPIIT SD	3,826,427	2,122,666
196	NENANA CITY SD	4,007,760	2,223,259
198	CITY OF SAXMAN	98,350	54,558
199	CITY OF HOONAH	2,297,393	1,274,452
200	CITY OF PELICAN	112,180	62,231
202	CITY OF WHITTIER	2,254,365	1,250,583
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	4,740,775	2,629,890
204	CRAIG CITY SD	2,254,365	1,250,583
205	DILLINGHAM CITY SD	3,059,605	1,697,281
206	CITY OF THORNE BAY	1,000,403	554,962
208	CITY OF AKUTAN	2,286,636	1,268,485
209	UNALASKA CITY SD	2,747,651	1,524,228
211	KASHUNAMIUT SD	3,594,383	1,993,942
215	CITY OF HOMER	15,400,986	8,543,519
218	SPECIAL EDUCATION SERVICE AGENCY	513,264	284,727
219	BARTLETT REGIONAL HOSPITAL	83,346,965	46,235,765
220	NORTHWEST ARCTIC BOROUGH	5,509,133	3,056,128
221	SAINT MARY'S SD	1,707,294	947,101
222	CITY OF SELAWIK	20,424	11,330
223	BRISTOL BAY RHA	2,773,776	1,538,720
224	COPPER RIVER BASIN RHA	1,378,436	764,671
225	SKAGWAY CITY SD	717,647	398,107
227	CITY OF KLAWOCK	1,665,802	924,084
228	PETERSBURG CITY SD	2,318,907	1,286,387
230	ALEUTIANS EAST BOROUGH	2,126,817	1,179,827
231	CITY OF KIVALINA	70,320	39,009
232	BERING STRAITS CRSA	-	-
235	CITY OF HUSLIA	437,965	242,956
237	CITY OF KALTAG	107,570	59,673
240	HAINES BOROUGH SD	2,126,817	1,179,827
241	CITY OF NOORVIK	507,029	281,269
242	CITY OF ELIM	33,729	18,711
243	CITY OF ATKA	431,818	239,546
244	ALEUTIANS EAST BOROUGH SD	1,696,536	941,134
246	DELTA/GREELY SD	4,335,081	2,404,836
247	LAKE AND PENINSULA BOROUGH	1,057,262	586,504
248	CITY AND BOROUGH OF YAKUTAT	1,985,439	1,101,400
249	CITY OF UNALAKLEET	351,908	195,217

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

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 A - Employers' Allocation of Net Pension Liability as of 6/30/2019

Employer Number	Employer Name	Net Pension Liability 1% Decrease in Discount Rate (6.38%)	Net Pension Liability 1% Increase in Discount Rate (8.38%)
251	KLAWOCK CITY SD	1,278,549	709,260
254	CITY OF MEKORYUK	76,671	42,533
255	ALASKA GATEWAY SD	4,668,549	2,589,823
256	CITY OF SAINT GEORGE	529,748	293,872
257	PELICAN CITY SD	201,310	111,674
258	DENALI BOROUGH	1,044,968	579,684
259	CITY OF ALLAKAKET	49,975	27,723
260	CITY OF KACHEMAK	41,491	23,017
262	COOK INLET HOUSING AUTHORITY	22,030,387	12,221,102
263	INTERIOR RHA	2,689,256	1,491,834
264	YAKUTAT SD	491,750	272,792
265	KAKE CITY SD	1,378,436	764,671
266	CITY OF QUINHAGAK	-	-
267	ALEUTIAN HOUSING AUTHORITY	2,116,060	1,173,860
270	BERING STRAITS RHA	3,519,084	1,952,171
271	CITY OF EGEGIK	250,485	138,954
275	ILISAGVIK COLLEGE	15,674,522	8,695,260
276	NORTH PACIFIC RIM HA	2,738,431	1,519,113
278	SAXMAN SEAPORT	202,847	112,527
279	TLINGIT-HAIDA RHA	6,750,801	3,744,929
280	CITY OF TOKSOOK BAY	41,491	23,017
281	BARANOF ISLAND HA	1,539,791	854,181
282	CITY OF DELTA JUNCTION	756,065	419,418
283	CITY OF ANDERSON	41,491	23,017
284	INTER-ISLAND FERRY AUTHORITY	2,802,973	1,554,917
285	CITY OF HOOPER BAY	126,997	70,450
286	CITY OF SELDOVIA	230,508	127,871
287	CITY OF KOYUK	44,461	24,664
288	NORTHWEST INUPIAT HOUSING AUTHORITY	2,318,907	1,286,387
290	CITY OF UPPER KALSKAG	78,373	43,476
291	CITY OF SHAKTOOLIK	81,446	45,181
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	2,343,495	1,300,027
294	CITY OF MOUNTAIN VILLAGE	-	-
296	MUNICIPALITY OF SKAGWAY	9,221,844	5,115,711
297	CITY OF NULATO	304,270	168,790
298	CITY OF ANIAK	422,597	234,431
299	ALASKA GASLINE DEVELOPMENT CORPORATION	7,436,178	4,125,134
Subtotal		6,204,496,372	3,441,872,649
Nonemployer:			
999	STATE OF ALASKA	1,020,526,628	566,125,351
Total		7,225,023,000	4,007,998,000

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

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

State of Alaska Public Employees' Retirement System
Schedule B - Employers' Allocation of Net Pension Liability as of 6/30/2020

Employer Number	Employer Name	FY2020 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
101	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)	2,478,300,000	49.59318%	7,622,639,360	4,696,058,346	2,926,581,014	128,395,957	(7,979,230)			
102	SOUTHWEST REGION SD	4,902,000	0.09809%	15,077,343	9,288,657	5,788,686	253,963	(116,087)			
103	ANNETTE ISLAND SD	2,220,000	0.04442%	6,828,172	4,206,613	2,621,559	115,014	(19,850)			
104	BERING STRAIT SD	13,279,000	0.26573%	40,842,928	25,161,990	15,680,938	687,959	(190,625)			
105	CHATHAM SD	1,120,000	0.02241%	3,444,844	2,122,255	1,322,588	58,025	(40,405)			
106	ALASKA MUNICIPAL LEAGUE	172,000	0.00344%	529,030	325,918	203,112	8,911	(504)			
107	CITY OF VALDEZ	16,318,000	0.32654%	50,190,142	30,920,502	19,269,640	1,512,217	-			
108	JUNEAU BOROUGH SD	22,133,000	0.44290%	68,075,647	41,939,176	26,136,472	1,146,668	(113,183)			
109	MATANUSKA-SUSITNA BOROUGH	39,355,000	0.78753%	121,046,270	74,572,641	46,473,629	2,080,359	-			
110	MATANUSKA-SUSITNA BOROUGH SD	50,601,000	1.01258%	155,636,192	95,882,358	59,753,834	2,621,541	(613,641)			
111	ANCHORAGE SD	152,740,000	3.05648%	469,790,556	289,422,569	180,367,988	7,913,166	(3,122,261)			
112	COPPER RIVER SD	2,114,000	0.04230%	6,502,142	4,005,757	2,496,386	127,128	-			
113	UNIVERSITY OF ALASKA	186,598,000	3.73401%	573,929,411	353,579,105	220,350,306	9,667,284	(412,314)			
115	CITY OF KENAI	12,370,000	0.24754%	38,047,068	23,439,552	14,607,516	834,168	-			
116	FAIRBANKS NORTH STAR BOROUGH	42,307,000	0.84660%	130,125,894	80,166,300	49,959,594	2,788,790	-			
117	FAIRBANKS NORTH STAR BOROUGH SD	59,305,000	1.18675%	182,407,548	112,375,314	70,032,235	3,186,977	-			
118	DENALI BOROUGH SD	1,973,000	0.03948%	6,068,461	3,738,580	2,329,881	102,217	(43,744)			
120	CITY AND BOROUGH OF SITKA	17,965,000	0.35950%	55,255,908	34,041,354	21,214,553	1,636,034	-			
121	CHUGACH SD	1,320,000	0.02641%	4,059,994	2,501,229	1,558,765	144,678	-			
122	KETCHIKAN GATEWAY BOROUGH	8,878,000	0.17766%	27,306,538	16,822,663	10,483,875	459,952	(60,083)			
123	CITY OF SOLDOTNA	7,406,000	0.14820%	22,779,029	14,033,413	8,745,616	596,289	-			
124	IDITAROD AREA SD	2,538,000	0.05079%	7,806,262	4,809,182	2,997,080	273,997	-			
125	KUSPUK SD	3,115,000	0.06233%	9,580,971	5,902,523	3,678,449	161,382	(38,770)			
126	CITY AND BOROUGH OF JUNEAU	63,139,000	1.26347%	194,199,986	119,640,249	74,559,738	3,586,603	-			
128	CITY OF KODIAK	13,065,000	0.26144%	40,184,717	24,756,487	15,428,229	1,026,903	-			
129	CITY OF FAIRBANKS	14,010,000	0.28035%	43,091,303	26,547,140	16,544,163	760,633	-			
131	CITY OF WASILLA	13,358,000	0.26731%	41,085,912	25,311,684	15,774,228	986,439	-			
132	CITY OF SKAGWAY	-	0.00000%	-	-	-	-	-			
133	SITKA BOROUGH SD	4,567,000	0.09139%	14,046,965	8,653,875	5,393,090	236,607	(104,912)			
134	CITY OF PALMER	7,136,000	0.14280%	21,948,575	13,521,798	8,426,777	549,259	-			
135	CITY AND BOROUGH OF WRANGELL	5,657,000	0.11320%	17,399,536	10,719,284	6,680,252	381,335	-			
136	CITY OF BETHEL	10,461,000	0.20933%	32,175,455	19,822,244	12,353,211	841,217	-			
137	VALDEZ CITY SD	3,750,000	0.07504%	11,534,075	7,105,766	4,428,309	301,026	-			
138	HOONAH CITY SD	901,000	0.01803%	2,771,254	1,707,279	1,063,975	46,679	(40,836)			
139	CITY OF NOME	5,311,000	0.10628%	16,335,326	10,063,659	6,271,667	275,153	(7,504)			
140	CITY OF KOTZEBUE	7,040,000	0.14088%	21,653,303	13,339,891	8,313,413	537,434	-			
141	GALENA CITY SD	6,344,000	0.12695%	19,512,579	12,021,060	7,491,518	376,491	-			
143	CITY OF PETERSBURG	7,782,000	0.15573%	23,935,512	14,745,885	9,189,627	403,170	(163,335)			
144	BRISTOL BAY BOROUGH	4,258,000	0.08521%	13,096,557	8,068,360	5,028,198	220,599	(218,354)			
145	NORTH SLOPE BOROUGH	124,445,000	2.49026%	382,762,117	235,807,199	146,954,918	6,447,256	(1,095,006)			
146	WRANGELL PUBLIC SD	1,537,000	0.03076%	4,727,433	2,912,416	1,815,016	79,629	(10,675)			
148	CITY OF CORDOVA	5,048,000	0.10102%	15,526,403	9,565,308	5,961,095	261,527	(153,697)			
149	NOME CITY SD	1,992,000	0.03986%	6,126,901	3,774,583	2,352,318	103,202	(53,002)			
151	CITY OF KING COVE	1,766,000	0.03534%	5,431,780	3,346,342	2,085,438	107,691	-			
152	ALASKA HOUSING FINANCE CORPORATION	31,471,000	0.62977%	96,797,032	59,633,479	37,163,552	1,630,452	(363,159)			
153	LOWER YUKON SD	13,728,000	0.27471%	42,223,941	26,012,787	16,211,154	1,005,221	-			
154	NORTHWEST ARCTIC BOROUGH SD	12,617,000	0.25248%	38,806,779	23,907,585	14,899,194	653,663	(210,871)			
155	SOUTHEAST ISLAND SD	1,992,000	0.03986%	6,126,901	3,774,583	2,352,318	161,299	-			
156	PRIBILOF SD	645,000	0.01291%	1,983,861	1,222,192	761,669	62,383	-			
157	LOWER KUSKOKWIM SD	32,052,000	0.64139%	98,584,044	60,734,399	37,849,645	1,660,678	-			
158	KODIAK ISLAND BOROUGH SD	10,813,000	0.21638%	33,258,120	20,489,238	12,768,882	560,201	(133,943)			
159	YUKON FLATS SD	2,027,000	0.04056%	6,234,552	3,840,903	2,393,649	105,015	(56,198)			
160	YUKON / KOYUKUK SD	3,989,000	0.07982%	12,269,180	7,558,640	4,710,540	206,662	(105,221)			
161	NORTH SLOPE BOROUGH SD	20,606,000	0.41235%	63,378,972	39,045,708	24,333,264	1,067,557	(750,845)			
162	ALEUTIAN REGION SD	-	0.00000%	-	-	-	-	(38,763)			
163	CORDOVA COMMUNITY MEDICAL CENTER	-	0.10894%	16,744,719	10,315,873	6,428,846	367,918	-			
164	LAKE AND PENINSULA BOROUGH SD	3,141,000	0.06285%	9,660,941	5,951,789	3,709,152	162,729	(20,402)			
165	SITKA COMMUNITY HOSPITAL	-	0.00000%	-	-	-	-	(4,231,640)			
166	TANANA SD	298,000	0.00596%	916,574	564,672	351,903	15,439	(2,871)			
167	SOUTHEAST REGIONAL RESOURCE CENTER	2,764,000	0.05531%	8,501,382	5,237,423	3,263,959	147,468	-			
168	HYDABURG CITY SD	881,000	0.01763%	2,709,739	1,669,381	1,040,357	130,289	-			

State of Alaska Public Employees' Retirement System
 Schedule B - Employers' Allocation of Net Pension Liability as of 6/30/2020

Employer Number	Employer Name	Net Pension Liability 1% Decrease in Discount Rate (6.38%)	Net Pension Liability 1% Increase in Discount Rate (8.38%)
101	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)	3,805,173,845	2,189,686,322
102	SOUTHWEST REGION SD	7,526,515	4,331,131
103	ANNETTE ISLAND SD	3,408,581	1,961,467
104	BERING STRAIT SD	20,388,534	11,732,577
105	CHATHAM SD	1,719,644	989,569
106	ALASKA MUNICIPAL LEAGUE	264,088	151,970
107	CITY OF VALDEZ	25,054,605	14,417,666
108	JUNEAU BOROUGH SD	33,982,937	19,555,472
109	MATANUSKA-SUSITNA BOROUGH	60,425,540	34,771,862
110	MATANUSKA-SUSITNA BOROUGH SD	77,692,613	44,708,194
111	ANCHORAGE SD	234,516,504	134,952,463
112	COPPER RIVER SD	3,245,829	1,867,811
113	UNIVERSITY OF ALASKA	286,501,969	164,867,485
115	CITY OF KENAI	18,992,858	10,929,435
116	FAIRBANKS NORTH STAR BOROUGH	64,958,032	37,380,083
117	FAIRBANKS NORTH STAR BOROUGH SD	91,056,706	52,398,558
118	DENALI BOROUGH SD	3,029,338	1,743,232
120	CITY AND BOROUGH OF SITKA	27,583,403	15,872,862
121	CHUGACH SD	2,026,724	1,166,278
122	KETCHIKAN GATEWAY BOROUGH	13,631,253	7,844,101
123	CITY OF SOLDOTNA	11,371,149	6,543,525
124	IDITAROD AREA SD	3,896,837	2,242,434
125	KUSPUK SD	4,782,761	2,752,239
126	CITY AND BOROUGH OF JUNEAU	96,943,417	55,786,065
128	CITY OF KODIAK	20,059,959	11,543,498
129	CITY OF FAIRBANKS	21,510,909	12,378,447
131	CITY OF WASILLA	20,509,830	11,802,377
132	CITY OF SKAGWAY	-	-
133	SITKA BOROUGH SD	7,012,157	4,035,144
134	CITY OF PALMER	10,956,591	6,304,968
135	CITY AND BOROUGH OF WRANGELL	8,685,740	4,998,207
136	CITY OF BETHEL	16,061,786	9,242,751
137	VALDEZ CITY SD	5,757,738	3,313,289
138	HOONAH CITY SD	1,383,393	796,073
139	CITY OF NOME	8,154,492	4,692,501
140	CITY OF KOTZEBUE	10,809,193	6,220,148
141	GALENA CITY SD	9,740,557	5,605,201
143	CITY OF PETERSBURG	11,948,458	6,875,737
144	BRISTOL BAY BOROUGH	6,537,719	3,762,129
145	NORTH SLOPE BOROUGH	191,072,453	109,952,594
146	WRANGELL PUBLIC SD	2,359,905	1,358,007
148	CITY OF CORDOVA	7,750,683	4,460,129
149	NOME CITY SD	3,058,510	1,760,019
151	CITY OF KING COVE	2,711,511	1,560,338
152	ALASKA HOUSING FINANCE CORPORATION	48,320,472	27,806,003
153	LOWER YUKON SD	21,077,927	12,129,288
154	NORTHWEST ARCTIC BOROUGH SD	19,372,101	11,147,671
155	SOUTHEAST ISLAND SD	3,058,510	1,760,019
156	PRIBILOF SD	990,331	569,886
157	LOWER KUSKOKWIM SD	49,212,538	28,319,342
158	KODIAK ISLAND BOROUGH SD	16,602,245	9,553,758
159	YUKON FLATS SD	3,112,249	1,790,943
160	YUKON / KOYUKUK SD	6,124,698	3,524,456
161	NORTH SLOPE BOROUGH SD	31,638,386	18,206,301
162	ALEUTIAN REGION SD	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	8,358,859	4,810,103
164	LAKE AND PENINSULA BOROUGH SD	4,822,681	2,775,211
165	SITKA COMMUNITY HOSPITAL	-	-
166	TANANA SD	457,548	263,296
167	SOUTHEAST REGIONAL RESOURCE CENTER	4,243,837	2,442,115
168	HYDABURG CITY SD	1,352,685	778,402

State of Alaska Public Employees' Retirement System
Schedule B - Employers' Allocation of Net Pension Liability as of 6/30/2020

Employer Number	Employer Name	FY2020 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
169	CITY OF TANANA	-	0.00017%	26,153	16,112	10,041	441	(658)			
170	NORTH PACIFIC FISHERY MGMT COUNCIL	2,455,000	0.04913%	7,550,974	4,651,908	2,899,066	127,189	(8,001)			
171	CITY OF BARROW	2,779,000	0.05561%	8,547,518	5,265,846	3,281,672	145,301	-			
172	CITY OF SAINT PAUL	2,527,000	0.05057%	7,772,429	4,788,339	2,984,090	197,710	-			
173	MUNICIPALITY OF ANCHORAGE	355,110,000	7.10609%	1,092,230,748	672,887,576	419,343,172	25,620,625	-			
174	KODIAK ISLAND BOROUGH	4,396,000	0.08797%	13,521,011	8,329,852	5,191,159	227,748	(303,133)			
175	NOME JOINT UTILITY SYSTEM	1,670,000	0.03342%	5,136,508	3,164,434	1,972,074	118,769	-			
176	CITY OF SAND POINT	2,080,000	0.04162%	6,397,567	3,941,331	2,456,236	132,891	-			
177	KETCHIKAN GATEWAY BOROUGH SD	10,271,000	0.20553%	31,591,062	19,462,218	12,128,844	532,121	(332,120)			
178	CITY OF DILLINGHAM	4,661,000	0.09327%	14,336,086	8,831,993	5,504,093	334,691	-			
179	CITY OF UNALASKA	19,302,000	0.38625%	59,368,190	36,574,797	22,793,393	1,237,357	-			
180	KENAI PENINSULA BOROUGH	31,589,000	0.63213%	97,159,970	59,857,074	37,302,896	1,636,565	(285,525)			
181	CITY OF KETCHIKAN	15,030,000	0.30076%	46,228,572	28,479,908	17,748,663	778,675	(17,212)			
182	CITY OF SEWARD	7,554,000	0.15116%	23,234,240	14,313,854	8,920,386	391,358	(96,082)			
183	CITY OF FORT YUKON	1,032,000	0.02065%	3,174,177	1,955,507	1,218,671	96,102	-			
184	BRISTOL BAY BOROUGH SD	768,000	0.01537%	2,362,179	1,455,261	906,918	39,789	(40,376)			
185	CORDOVA CITY SD	1,544,000	0.03090%	4,748,963	2,925,681	1,823,283	79,992	(19,897)			
186	CITY OF CRAIG	2,680,000	0.05363%	8,243,019	5,078,254	3,164,765	138,846	(23,150)			
187	PETERSBURG MEDICAL CENTER	10,919,000	0.21850%	33,584,150	20,690,094	12,894,056	698,337	-			
189	HAINES BOROUGH	4,234,000	0.08473%	13,022,739	8,022,883	4,999,856	219,355	(42,770)			
190	KENAI PENINSULA BOROUGH SD	27,322,000	0.54674%	84,035,731	51,771,660	32,264,071	1,415,500	(1,531,767)			
191	CITY OF NORTH POLE	4,823,000	0.09651%	14,834,358	9,138,962	5,695,396	249,870	(28,502)			
192	CITY OF GALENA	1,494,000	0.02990%	4,595,175	2,830,937	1,764,238	77,401	(34,733)			
193	CITY OF NENANA	-	0.01407%	2,162,145	1,332,027	830,118	45,890	-			
195	YUPIIT SD	2,835,000	0.05673%	8,719,761	5,371,959	3,347,802	182,744	-			
196	NENANA CITY SD	2,637,000	0.05277%	8,110,761	4,996,774	3,113,987	136,618	(45,366)			
198	CITY OF SAXMAN	132,000	0.00264%	405,999	250,123	155,876	24,935	-			
199	CITY OF HOONAH	1,587,000	0.03176%	4,881,220	3,007,160	1,874,060	82,219	(5,905)			
200	CITY OF PELICAN	157,000	0.00314%	482,893	297,495	185,399	28,713	-			
202	CITY OF WHITTIER	2,449,000	0.04901%	7,532,520	4,640,539	2,891,981	333,474	-			
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	3,379,000	0.06762%	10,392,970	6,402,768	3,990,202	177,369	-			
204	CRAIG CITY SD	1,614,000	0.03230%	4,964,266	3,058,321	1,905,944	84,174	-			
205	DILLINGHAM CITY SD	1,389,000	0.02780%	4,272,221	2,631,976	1,640,246	71,961	(172,616)			
206	CITY OF THORNE BAY	798,000	0.01597%	2,454,451	1,512,107	942,344	62,789	-			
208	CITY OF AKUTAN	1,513,000	0.03028%	4,653,615	2,866,940	1,786,675	78,386	(23,392)			
209	UNALASKA CITY SD	1,579,000	0.03160%	4,856,614	2,992,001	1,864,613	81,805	(81,374)			
211	KASHUNAMIUT SD	2,382,000	0.04767%	7,326,444	4,513,582	2,812,862	123,407	(26,316)			
215	CITY OF HOMER	9,748,000	0.19507%	29,982,443	18,471,201	11,511,242	505,025	(228,037)			
218	SPECIAL EDUCATION SERVICE AGENCY	403,000	0.00806%	1,239,529	763,633	475,896	30,088	-			
219	BARTLETT REGIONAL HOSPITAL	57,206,000	1.14475%	175,951,542	108,397,980	67,553,562	2,963,733	(233,567)			
220	NORTHWEST ARCTIC BOROUGH	3,373,000	0.06750%	10,374,516	6,391,399	3,983,117	174,749	(101,270)			
221	SAINT MARY'S SD	2,140,000	0.04282%	6,582,112	4,055,024	2,527,088	350,944	-			
222	CITY OF SELAWIK	-	0.00028%	43,449	26,768	16,682	732	(280)			
223	BRISTOL BAY RHA	2,071,000	0.04144%	6,369,885	3,924,277	2,445,608	141,857	-			
224	COPPER RIVER BASIN RHA	851,000	0.01703%	2,617,466	1,612,535	1,004,931	44,089	(23,957)			
225	SKAGWAY CITY SD	500,000	0.01001%	1,537,877	947,435	590,441	27,267	-			
227	CITY OF KLAWOCK	1,283,000	0.02567%	3,946,191	2,431,119	1,515,072	91,721	-			
228	PETERSBURG CITY SD	1,742,000	0.03486%	5,357,962	3,300,865	2,057,097	115,390	-			
230	ALEUTIANS EAST BOROUGH	1,483,000	0.02968%	4,561,342	2,810,093	1,751,249	83,917	-			
231	CITY OF KIVALINA	-	0.00097%	149,598	92,162	57,436	2,520	(965)			
232	BERING STRAITS CRSA	-	0.00000%	-	-	-	-	-			
235	CITY OF HUSLIA	281,000	0.00562%	864,287	532,459	331,828	14,558	(6,253)			
237	CITY OF KALTAG	125,000	0.00250%	384,469	236,859	147,610	17,421	-			
240	HAINES BOROUGH SD	1,465,000	0.02932%	4,505,979	2,775,986	1,729,993	75,899	(9,135)			
241	CITY OF NOORVIK	-	0.00702%	1,078,641	664,516	414,126	18,169	(6,956)			
242	CITY OF ELIM	-	0.00047%	71,754	44,205	27,549	6,791	-			
243	CITY OF ATKA	102,000	0.00204%	313,727	193,277	120,450	5,284	(49,255)			
244	ALEUTIANS EAST BOROUGH SD	1,574,000	0.03150%	4,841,236	2,982,527	1,858,709	174,259	-			
246	DELTA/GREELY SD	2,777,000	0.05557%	8,541,367	5,262,056	3,279,311	143,871	(61,153)			
247	LAKE AND PENINSULA BOROUGH	819,000	0.01639%	2,519,042	1,551,899	967,143	58,806	-			
248	CITY AND BOROUGH OF YAKUTAT	1,661,000	0.03324%	5,108,826	3,147,380	1,961,446	152,754	-			
249	CITY OF UNALAKLEET	308,000	0.00616%	947,332	583,620	363,712	38,372	-			

State of Alaska Public Employees' Retirement System
Schedule B - Employers' Allocation of Net Pension Liability as of 6/30/2020

Employer Number	Employer Name	Net Pension Liability 1% Decrease in Discount Rate (6.38%)	Net Pension Liability 1% Increase in Discount Rate (8.38%)
169	CITY OF TANANA	13,056	7,513
170	NORTH PACIFIC FISHERY MGMT COUNCIL	3,769,399	2,169,100
171	CITY OF BARROW	4,266,868	2,455,368
172	CITY OF SAINT PAUL	3,879,948	2,232,715
173	MUNICIPALITY OF ANCHORAGE	545,234,751	313,755,199
174	KODIAK ISLAND BOROUGH	6,749,604	3,884,058
175	NOME JOINT UTILITY SYSTEM	2,564,113	1,475,518
176	CITY OF SAND POINT	3,193,625	1,837,771
177	KETCHIKAN GATEWAY BOROUGH SD	15,770,060	9,074,877
178	CITY OF DILLINGHAM	7,156,484	4,118,197
179	CITY OF UNALASKA	29,636,229	17,054,160
180	KENAI PENINSULA BOROUGH	48,501,649	27,910,262
181	CITY OF KETCHIKAN	23,077,014	13,279,662
182	CITY OF SEWARD	11,598,387	6,674,289
183	CITY OF FORT YUKON	1,584,529	911,817
184	BRISTOL BAY BOROUGH SD	1,179,185	678,562
185	CORDOVA CITY SD	2,370,653	1,364,191
186	CITY OF CRAIG	4,114,863	2,367,897
187	PETERSBURG MEDICAL CENTER	16,764,997	9,647,414
189	HAINES BOROUGH	6,500,870	3,740,924
190	KENAI PENINSULA BOROUGH SD	41,950,111	24,140,181
191	CITY OF NORTH POLE	7,405,219	4,261,331
192	CITY OF GALENA	2,293,883	1,320,014
193	CITY OF NENANA	1,079,329	621,100
195	YUPIIT SD	4,352,850	2,504,846
196	NENANA CITY SD	4,048,841	2,329,905
198	CITY OF SAXMAN	202,672	116,628
199	CITY OF HOONAH	2,436,675	1,402,184
200	CITY OF PELICAN	241,057	138,716
202	CITY OF WHITTIER	3,760,187	2,163,798
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	5,188,106	2,985,494
204	CRAIG CITY SD	2,478,130	1,426,040
205	DILLINGHAM CITY SD	2,132,666	1,227,242
206	CITY OF THORNE BAY	1,225,247	705,068
208	CITY OF AKUTAN	2,323,055	1,336,802
209	UNALASKA CITY SD	2,424,392	1,395,115
211	KASHUNAMIUT SD	3,657,315	2,104,601
215	CITY OF HOMER	14,967,048	8,612,784
218	SPECIAL EDUCATION SERVICE AGENCY	618,765	356,068
219	BARTLETT REGIONAL HOSPITAL	87,833,908	50,544,000
220	NORTHWEST ARCTIC BOROUGH	5,178,893	2,980,193
221	SAINT MARY'S SD	3,285,749	1,890,783
222	CITY OF SELAWIK	21,690	12,481
223	BRISTOL BAY RHA	3,179,807	1,829,819
224	COPPER RIVER BASIN RHA	1,306,623	751,896
225	SKAGWAY CITY SD	767,698	441,772
227	CITY OF KLAWOCK	1,969,914	1,133,587
228	PETERSBURG CITY SD	2,674,661	1,539,133
230	ALEUTIANS EAST BOROUGH	2,276,993	1,310,295
231	CITY OF KIVALINA	74,678	42,974
232	BERING STRAITS CRSA	-	-
235	CITY OF HUSLIA	431,446	248,276
237	CITY OF KALTAG	191,925	110,443
240	HAINES BOROUGH SD	2,249,356	1,294,392
241	CITY OF NOORVIK	538,451	309,851
242	CITY OF ELIM	35,819	20,612
243	CITY OF ATKA	156,610	90,121
244	ALEUTIANS EAST BOROUGH SD	2,416,715	1,390,698
246	DELTA/GREELY SD	4,263,797	2,453,601
247	LAKE AND PENINSULA BOROUGH	1,257,490	723,622
248	CITY AND BOROUGH OF YAKUTAT	2,550,294	1,467,566
249	CITY OF UNALAKLEET	472,902	272,131

State of Alaska Public Employees' Retirement System
Schedule B - Employers' Allocation of Net Pension Liability as of 6/30/2020

Employer Number	Employer Name	FY2020 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
251	KLAWOCK CITY SD	849,000	0.01699%	2,611,315	1,608,745	1,002,569	43,985	(10,587)			
254	CITY OF MEKORYUK	-	0.00106%	163,109	100,486	62,623	3,224	-			
255	ALASKA GATEWAY SD	3,465,000	0.06934%	10,657,485	6,565,727	4,091,758	213,640	-			
256	CITY OF SAINT GEORGE	-	0.00733%	1,126,973	694,291	432,682	18,983	(7,268)			
257	PELICAN CITY SD	219,000	0.00438%	673,590	414,977	258,613	28,521	-			
258	DENALI BOROUGH	829,000	0.01659%	2,549,799	1,570,848	978,952	63,984	-			
259	CITY OF ALLAKAKET	-	0.00069%	106,315	65,497	40,818	1,791	(686)			
260	CITY OF KACHEMAK	27,000	0.00054%	83,045	51,162	31,884	1,399	(200)			
262	COOK INLET HOUSING AUTHORITY	16,274,000	0.32566%	50,054,809	30,837,128	19,217,681	1,059,344	-			
263	INTERIOR RHA	1,962,000	0.03926%	6,034,628	3,717,737	2,316,891	113,886	-			
264	YAKUTAT SD	464,000	0.00929%	1,427,150	879,220	547,929	53,085	-			
265	KAKE CITY SD	1,150,000	0.02301%	3,537,116	2,179,101	1,358,015	101,372	-			
266	CITY OF QUINHAGAK	-	0.00000%	-	-	-	-	-			
267	ALEUTIAN HOUSING AUTHORITY	1,608,000	0.03218%	4,945,811	3,046,952	1,898,859	112,159	-			
270	BERING STRAITS RHA	2,527,000	0.05057%	7,772,429	4,788,339	2,984,090	148,161	-			
271	CITY OF EGEKIK	179,000	0.00358%	550,560	339,182	211,378	9,842	-			
275	ILISAGVIK COLLEGE	8,721,000	0.17452%	26,823,644	16,525,168	10,298,476	451,818	(546,417)			
276	NORTH PACIFIC RIM HA	2,181,000	0.04364%	6,708,218	4,132,713	2,575,505	180,689	-			
278	SAXMAN SEAPORT	139,000	0.00278%	427,530	263,387	164,143	7,201	(1,243)			
279	TLINGIT-HAIDA RHA	5,723,000	0.11452%	17,602,536	10,844,346	6,758,190	526,387	-			
280	CITY OF TOKSOOK BAY	27,000	0.00054%	83,045	51,162	31,884	1,399	(339)			
281	BARANOF ISLAND HA	985,000	0.01971%	3,029,617	1,866,448	1,163,169	51,031	(19,576)			
282	CITY OF DELTA JUNCTION	500,000	0.01001%	1,537,877	947,435	590,441	25,904	(7,631)			
283	CITY OF ANDERSON	21,000	0.00042%	64,591	39,792	24,799	1,088	(2,549)			
284	INTER-ISLAND FERRY AUTHORITY	1,927,000	0.03856%	5,926,977	3,651,416	2,275,561	99,834	(11,655)			
285	CITY OF HOOPER BAY	-	0.00176%	270,170	166,443	103,727	4,551	(1,742)			
286	CITY OF SELDOVIA	161,000	0.00322%	495,196	305,074	190,122	8,341	(962)			
287	CITY OF KOYUK	-	0.00062%	94,585	58,271	36,314	1,593	(610)			
288	NORTHWEST INUPIAT HOUSING AUTHORITY	1,513,000	0.03028%	4,653,615	2,866,940	1,786,675	78,386	(23,802)			
290	CITY OF UPPER KALSKAG	34,000	0.00068%	104,576	64,426	40,150	1,761	(4,624)			
291	CITY OF SHAKTOOLIK	51,000	0.00102%	156,863	96,638	60,225	2,642	(2,082)			
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	1,479,000	0.02960%	4,549,039	2,802,514	1,746,525	76,624	(28,427)			
294	CITY OF MOUNTAIN VILLAGE	-	0.00000%	-	-	-	-	-			
296	MUNICIPALITY OF SKAGWAY	5,837,000	0.11680%	17,953,172	11,060,361	6,892,811	302,404	(143,948)			
297	CITY OF NULATO	-	0.00421%	647,297	398,778	248,518	10,903	(1,019)			
298	CITY OF ANIAK	299,000	0.00598%	919,650	566,566	353,084	15,491	(624)			
299	ALASKA GASLINE DEVELOPMENT CORPORATION	3,421,000	0.06846%	10,522,152	6,482,353	4,039,799	177,235	(433,598)			
Subtotal		4,254,795,000	85.29016%	13,109,384,595	8,076,262,306	5,033,122,289	235,486,493	(25,601,240)			
Nonemployer:											
999	STATE OF ALASKA	735,089,000	14.70984%	2,260,952,405	1,392,898,694	868,053,711	49,013,147	-			
Total		4,989,884,000	100.00000%	15,370,337,000	9,469,161,000	5,901,176,000	284,499,640	(25,601,240)	61.61%	1,004,467,000	587.49%

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

*Same as FY19 for certain employers who have zero present value of future contributions. All other employers are allocated the remaining 99.85241% based on present value of future contributions.

State of Alaska Public Employees' Retirement System
Schedule B - Employers' Allocation of Net Pension Liability as of 6/30/2020

Employer Number	Employer Name	Net Pension Liability 1% Decrease in Discount Rate (6.38%)	Net Pension Liability 1% Increase in Discount Rate (8.38%)
251	KLAWOCK CITY SD	1,303,552	750,129
254	CITY OF MEKORYUK	81,423	46,855
255	ALASKA GATEWAY SD	5,320,150	3,061,479
256	CITY OF SAINT GEORGE	562,578	323,735
257	PELICAN CITY SD	336,252	193,496
258	DENALI BOROUGH	1,272,844	732,458
259	CITY OF ALLAKAKET	53,072	30,540
260	CITY OF KACHEMAK	41,456	23,856
262	COOK INLET HOUSING AUTHORITY	24,987,047	14,378,790
263	INTERIOR RHA	3,012,448	1,733,513
264	YAKUTAT SD	712,424	409,964
265	KAKE CITY SD	1,765,706	1,016,075
266	CITY OF QUINHAGAK	-	-
267	ALEUTIAN HOUSING AUTHORITY	2,468,918	1,420,738
270	BERING STRAITS RHA	3,879,948	2,232,715
271	CITY OF EGEGIK	274,836	158,154
275	ILISAGVIK COLLEGE	13,390,195	7,705,385
276	NORTH PACIFIC RIM HA	3,348,700	1,927,009
278	SAXMAN SEAPORT	213,420	122,813
279	TLINGIT-HAIDA RHA	8,787,076	5,056,521
280	CITY OF TOKSOOK BAY	41,456	23,856
281	BARANOF ISLAND HA	1,512,366	870,291
282	CITY OF DELTA JUNCTION	767,698	441,772
283	CITY OF ANDERSON	32,243	18,554
284	INTER-ISLAND FERRY AUTHORITY	2,958,710	1,702,589
285	CITY OF HOOPER BAY	134,867	77,609
286	CITY OF SELDOVIA	247,199	142,251
287	CITY OF KOYUK	47,216	27,171
288	NORTHWEST INUPIAT HOUSING AUTHORITY	2,323,055	1,336,802
290	CITY OF UPPER KALSKAG	52,203	30,040
291	CITY OF SHAKTOOLIK	78,305	45,061
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	2,270,852	1,306,761
294	CITY OF MOUNTAIN VILLAGE	-	-
296	MUNICIPALITY OF SKAGWAY	8,962,111	5,157,245
297	CITY OF NULATO	323,127	185,943
298	CITY OF ANIAK	459,084	264,180
299	ALASKA GASLINE DEVELOPMENT CORPORATION	5,252,592	3,022,603
Subtotal		6,544,122,715	3,765,813,754
Nonemployer:			
999	STATE OF ALASKA	1,128,653,285	649,483,246
Total		7,672,776,000	4,415,297,000

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

*Same as FY19 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 6/30/2020

Employer Number	Employer Name	Net Pension Liability	Employer Proportion*	Deferred Outflows of Resources					
				Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Outflows
101	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)	2,926,581,014	49.59318%	9,283,844	-	-	119,112,113	-	128,395,957
102	SOUTHWEST REGION SD	5,788,686	0.09809%	18,363	-	-	235,600	-	253,963
103	ANNETTE ISLAND SD	2,621,559	0.04442%	8,316	-	-	106,698	-	115,014
104	BERING STRAIT SD	15,680,938	0.26573%	49,744	-	-	638,216	-	687,959
105	CHATHAM SD	1,322,588	0.02241%	4,196	-	-	53,829	-	58,025
106	ALASKA MUNICIPAL LEAGUE	203,112	0.00344%	644	-	-	8,267	-	8,911
107	CITY OF VALDEZ	19,269,640	0.32654%	61,128	-	-	784,276	666,813	1,512,217
108	JUNEAU BOROUGH SD	26,136,472	0.44290%	82,911	-	-	1,063,757	-	1,146,668
109	MATANUSKA-SUSITNA BOROUGH	46,473,629	0.78753%	147,426	-	-	1,891,481	41,452	2,080,359
110	MATANUSKA-SUSITNA BOROUGH SD	59,753,834	1.01258%	189,554	-	-	2,431,986	-	2,621,541
111	ANCHORAGE SD	180,367,988	3.05648%	572,172	-	-	7,340,994	-	7,913,166
112	COPPER RIVER SD	2,496,386	0.04230%	7,919	-	-	101,603	17,605	127,128
113	UNIVERSITY OF ALASKA	220,350,306	3.73401%	699,006	-	-	8,968,278	-	9,667,284
115	CITY OF KENAI	14,607,516	0.24754%	46,339	-	-	594,527	193,302	834,168
116	FAIRBANKS NORTH STAR BOROUGH	49,959,594	0.84660%	158,484	-	-	2,033,360	596,946	2,788,790
117	FAIRBANKS NORTH STAR BOROUGH SD	70,032,235	1.18675%	222,160	-	-	2,850,318	114,499	3,186,977
118	DENALI BOROUGH SD	2,329,881	0.03948%	7,391	-	-	94,826	-	102,217
120	CITY AND BOROUGH OF SITKA	21,214,553	0.35950%	67,298	-	-	863,434	705,302	1,636,034
121	CHUGACH SD	1,558,765	0.02641%	4,945	-	-	63,442	76,291	144,678
122	KETCHIKAN GATEWAY BOROUGH	10,483,875	0.17766%	33,257	-	-	426,695	-	459,952
123	CITY OF SOLDOTNA	8,745,616	0.14820%	27,743	-	-	355,947	212,598	596,289
124	IDITAROD AREA SD	2,997,080	0.05079%	9,507	-	-	121,981	142,509	273,997
125	KUSPUK SD	3,678,449	0.06233%	11,669	-	-	149,713	-	161,382
126	CITY AND BOROUGH OF JUNEAU	74,559,738	1.26347%	236,522	-	-	3,034,588	315,493	3,586,603
128	CITY OF KODIAK	15,428,229	0.26144%	48,942	-	-	627,930	350,030	1,026,903
129	CITY OF FAIRBANKS	16,544,163	0.28035%	52,482	-	-	673,349	34,802	760,633
131	CITY OF WASILLA	15,774,228	0.26731%	50,040	-	-	642,013	294,387	986,439
132	CITY OF SKAGWAY	-	0.00000%	-	-	-	-	-	-
133	SITKA BOROUGH SD	5,393,090	0.09139%	17,108	-	-	219,499	-	236,607
134	CITY OF PALMER	8,426,777	0.14280%	26,732	-	-	342,971	179,557	549,259
135	CITY AND BOROUGH OF WRANGELL	6,680,252	0.11320%	21,191	-	-	271,887	88,257	381,335
136	CITY OF BETHEL	12,353,211	0.20933%	39,187	-	-	502,777	299,253	841,217
137	VALDEZ CITY SD	4,428,309	0.07504%	14,048	-	-	180,233	106,745	301,026
138	HOONAH CITY SD	1,063,975	0.01803%	3,375	-	-	43,304	-	46,679
139	CITY OF NOME	6,271,667	0.10628%	19,895	-	-	255,257	-	275,153
140	CITY OF KOTZEBUE	8,313,413	0.14088%	26,372	-	-	338,357	172,705	537,434
141	GALENA CITY SD	7,491,518	0.12695%	23,765	-	-	304,905	47,821	376,491
143	CITY OF PETERSBURG	9,189,627	0.15573%	29,152	-	-	374,019	-	403,170
144	BRISTOL BAY BOROUGH	5,028,198	0.08521%	15,951	-	-	204,648	-	220,599
145	NORTH SLOPE BOROUGH	146,954,918	2.49026%	466,178	-	-	5,981,079	-	6,447,256
146	WRANGELL PUBLIC SD	1,815,016	0.03076%	5,758	-	-	73,871	-	79,629
148	CITY OF CORDOVA	5,961,095	0.10102%	18,910	-	-	242,617	-	261,527
149	NOME CITY SD	2,352,318	0.03986%	7,462	-	-	95,740	-	103,202
151	CITY OF KING COVE	2,085,438	0.03534%	6,616	-	-	84,878	16,197	107,691
152	ALASKA HOUSING FINANCE CORPORATION	37,163,552	0.62977%	117,892	-	-	1,512,560	-	1,630,452
153	LOWER YUKON SD	16,211,154	0.27471%	51,426	-	-	659,795	293,999	1,005,221
154	NORTHWEST ARCTIC BOROUGH SD	14,899,194	0.25248%	47,264	-	-	606,399	-	653,663
155	SOUTHEAST ISLAND SD	2,352,318	0.03986%	7,462	-	-	95,740	58,097	161,299
156	PRIBILOF SD	761,669	0.01291%	2,416	-	-	31,000	28,967	62,383
157	LOWER KUSKOKWIM SD	37,849,645	0.64139%	120,068	-	-	1,540,484	126	1,660,678
158	KODIAK ISLAND BOROUGH SD	12,768,882	0.21638%	40,506	-	-	519,695	-	560,201
159	YUKON FLATS SD	2,393,649	0.04056%	7,593	-	-	97,422	-	105,015
160	YUKON / KOYUKUK SD	4,710,540	0.07982%	14,943	-	-	191,719	-	206,662
161	NORTH SLOPE BOROUGH SD	24,333,264	0.41235%	77,191	-	-	990,366	-	1,067,557
162	ALEUTIAN REGION SD	-	0.00000%	-	-	-	-	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	6,428,846	0.10894%	20,394	-	-	261,655	85,869	367,918
164	LAKE AND PENINSULA BOROUGH SD	3,709,152	0.06285%	11,766	-	-	150,963	-	162,729
165	SITKA COMMUNITY HOSPITAL	-	0.00000%	-	-	-	-	-	-
166	TANANA SD	351,903	0.00596%	1,116	-	-	14,322	-	15,439
167	SOUTHEAST REGIONAL RESOURCE CENTER	3,263,959	0.05531%	10,354	-	-	132,843	4,270	147,468
168	HYDABURG CITY SD	1,040,357	0.01763%	3,300	-	-	42,343	84,646	130,289

State of Alaska Public Employees' Retirement System
Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2020

Employer Number	Employer Name	Deferred Inflows of Resources					Pension Expense Recognized			
		Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Inflows	Proportionate Share of Pension Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions	Total
101	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)	-	-	-	-	(7,979,230)	(7,979,230)	378,201,614	(23,451,245)	354,750,369
102	SOUTHWEST REGION SD	-	-	-	-	(116,087)	(116,087)	748,071	(334,350)	413,721
103	ANNETTE ISLAND SD	-	-	-	-	(19,850)	(19,850)	338,784	(34,364)	304,420
104	BERING STRAIT SD	-	-	-	-	(190,625)	(190,625)	2,026,445	(1,291,843)	734,602
105	CHATHAM SD	-	-	-	-	(40,405)	(40,405)	170,918	(166,048)	4,869
106	ALASKA MUNICIPAL LEAGUE	-	-	-	-	(504)	(504)	26,248	(92,649)	(66,401)
107	CITY OF VALDEZ	-	-	-	-	-	-	2,490,213	1,769,654	4,259,867
108	JUNEAU BOROUGH SD	-	-	-	-	(113,183)	(113,183)	3,377,612	(928,015)	2,449,597
109	MATANUSKA-SUSITNA BOROUGH	-	-	-	-	-	-	6,005,780	(528,825)	5,476,955
110	MATANUSKA-SUSITNA BOROUGH SD	-	-	-	-	(613,641)	(613,641)	7,721,979	(4,088,294)	3,633,685
111	ANCHORAGE SD	-	-	-	-	(3,122,261)	(3,122,261)	23,308,927	(16,552,586)	6,756,342
112	COPPER RIVER SD	-	-	-	-	-	-	322,608	21,385	343,993
113	UNIVERSITY OF ALASKA	-	-	-	-	(412,314)	(412,314)	28,475,836	(3,671,811)	24,804,025
115	CITY OF KENAI	-	-	-	-	-	-	1,887,727	161,322	2,049,049
116	FAIRBANKS NORTH STAR BOROUGH	-	-	-	-	-	-	6,456,271	211,008	6,667,278
117	FAIRBANKS NORTH STAR BOROUGH SD	-	-	-	-	-	-	9,050,255	(1,316,088)	7,734,167
118	DENALI BOROUGH SD	-	-	-	-	(43,744)	(43,744)	301,090	(341,834)	(40,743)
120	CITY AND BOROUGH OF SITKA	-	-	-	-	-	-	2,741,553	1,559,738	4,301,292
121	CHUGACH SD	-	-	-	-	-	-	201,439	209,312	410,751
122	KETCHIKAN GATEWAY BOROUGH	-	-	-	-	(60,083)	(60,083)	1,354,829	(565,009)	789,820
123	CITY OF SOLDOTNA	-	-	-	-	-	-	1,130,195	322,448	1,452,642
124	IDITAROD AREA SD	-	-	-	-	-	-	387,312	312,553	699,865
125	KUSPUK SD	-	-	-	-	(38,770)	(38,770)	475,365	(174,966)	300,400
126	CITY AND BOROUGH OF JUNEAU	-	-	-	-	-	-	9,635,343	(992,047)	8,643,296
128	CITY OF KODIAK	-	-	-	-	-	-	1,993,788	776,149	2,769,937
129	CITY OF FAIRBANKS	-	-	-	-	-	-	2,138,000	(301,201)	1,836,799
131	CITY OF WASILLA	-	-	-	-	-	-	2,038,501	432,076	2,470,577
132	CITY OF SKAGWAY	-	-	-	-	-	-	-	38	38
133	SITKA BOROUGH SD	-	-	-	-	(104,912)	(104,912)	696,948	(534,378)	162,570
134	CITY OF PALMER	-	-	-	-	-	-	1,088,991	331,312	1,420,303
135	CITY AND BOROUGH OF WRANGELL	-	-	-	-	-	-	863,288	235,540	1,098,828
136	CITY OF BETHEL	-	-	-	-	-	-	1,596,404	534,102	2,130,505
137	VALDEZ CITY SD	-	-	-	-	-	-	572,270	98,512	670,782
138	HOONAH CITY SD	-	-	-	-	(40,836)	(40,836)	137,497	(156,755)	(19,257)
139	CITY OF NOME	-	-	-	-	(7,504)	(7,504)	810,487	(174,068)	636,418
140	CITY OF KOTZEBUE	-	-	-	-	-	-	1,074,341	(124,047)	950,294
141	GALENA CITY SD	-	-	-	-	-	-	968,128	(371,229)	596,899
143	CITY OF PETERSBURG	-	-	-	-	(163,335)	(163,335)	1,187,574	(842,553)	345,021
144	BRISTOL BAY BOROUGH	-	-	-	-	(218,354)	(218,354)	649,793	(540,055)	109,738
145	NORTH SLOPE BOROUGH	-	-	-	-	(1,095,006)	(1,095,006)	18,990,962	(7,068,487)	11,922,475
146	WRANGELL PUBLIC SD	-	-	-	-	(10,675)	(10,675)	234,554	(116,109)	118,446
148	CITY OF CORDOVA	-	-	-	-	(153,697)	(153,697)	770,351	(810,641)	(40,290)
149	NOME CITY SD	-	-	-	-	(53,002)	(53,002)	303,990	(440,886)	(136,897)
151	CITY OF KING COVE	-	-	-	-	-	-	269,501	(15,636)	253,865
152	ALASKA HOUSING FINANCE CORPORATION	-	-	-	-	(363,159)	(363,159)	4,802,640	(2,215,574)	2,587,067
153	LOWER YUKON SD	-	-	-	-	-	-	2,094,965	689,071	2,784,036
154	NORTHWEST ARCTIC BOROUGH SD	-	-	-	-	(210,871)	(210,871)	1,925,421	(1,244,306)	681,114
155	SOUTHEAST ISLAND SD	-	-	-	-	-	-	303,990	228,128	532,118
156	PRIBILOF SD	-	-	-	-	-	-	98,430	44,251	142,682
157	LOWER KUSKOKWIM SD	-	-	-	-	-	-	4,891,304	(892,173)	3,999,131
158	KODIAK ISLAND BOROUGH SD	-	-	-	-	(133,943)	(133,943)	1,650,121	(1,278,129)	371,991
159	YUKON FLATS SD	-	-	-	-	(56,198)	(56,198)	309,331	(151,205)	158,126
160	YUKON / KOYUKUK SD	-	-	-	-	(105,221)	(105,221)	608,742	(469,937)	138,805
161	NORTH SLOPE BOROUGH SD	-	-	-	-	(750,845)	(750,845)	3,144,584	(2,999,333)	145,250
162	ALEUTIAN REGION SD	-	-	-	-	(38,763)	(38,763)	-	(133,575)	(133,575)
163	CORDOVA COMMUNITY MEDICAL CENTER	-	-	-	-	-	-	830,799	266,632	1,097,431
164	LAKE AND PENINSULA BOROUGH SD	-	-	-	-	(20,402)	(20,402)	479,333	(292,555)	186,779
165	SITKA COMMUNITY HOSPITAL	-	-	-	-	(4,231,640)	(4,231,640)	-	(14,024,692)	(14,024,692)
166	TANANA SD	-	-	-	-	(2,871)	(2,871)	45,476	29,231	74,707
167	SOUTHEAST REGIONAL RESOURCE CENTER	-	-	-	-	-	-	421,801	27,016	448,816
168	HYDABURG CITY SD	-	-	-	-	-	-	134,445	303,238	437,683

State of Alaska Public Employees' Retirement System
Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2020

Employer Number	Employer Name	Net Pension Liability	Employer Proportion*	Deferred Outflows of Resources					Total Deferred Outflows
				Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions	
169	CITY OF TANANA	10,041	0.00017%	32	-	-	409	-	441
170	NORTH PACIFIC FISHERY MGMT COUNCIL	2,899,066	0.04913%	9,197	-	-	117,992	-	127,189
171	CITY OF BARROW	3,281,672	0.05561%	10,410	-	-	133,564	1,326	145,301
172	CITY OF SAINT PAUL	2,984,090	0.05057%	9,466	-	-	121,453	66,791	197,710
173	MUNICIPALITY OF ANCHORAGE	419,343,172	7.10609%	1,330,261	-	-	17,067,305	7,223,059	25,620,625
174	KODIAK ISLAND BOROUGH	5,191,159	0.08797%	16,468	-	-	211,281	-	227,748
175	NOME JOINT UTILITY SYSTEM	1,972,074	0.03342%	6,256	-	-	80,264	32,249	118,769
176	CITY OF SAND POINT	2,456,236	0.04162%	7,792	-	-	99,969	25,131	132,891
177	KETCHIKAN GATEWAY BOROUGH SD	12,128,844	0.20553%	38,476	-	-	493,645	-	532,121
178	CITY OF DILLINGHAM	5,504,093	0.09327%	17,460	-	-	224,017	93,213	334,691
179	CITY OF UNALASKA	22,793,393	0.38625%	72,306	-	-	927,693	237,358	1,237,357
180	KENAI PENINSULA BOROUGH	37,302,896	0.63213%	118,334	-	-	1,518,231	-	1,636,565
181	CITY OF KETCHIKAN	17,748,663	0.30076%	56,303	-	-	722,372	-	778,675
182	CITY OF SEWARD	8,920,386	0.15116%	28,298	-	-	363,061	-	391,358
183	CITY OF FORT YUKON	1,218,671	0.02065%	3,866	-	-	49,600	42,636	96,102
184	BRISTOL BAY BOROUGH SD	906,918	0.01537%	2,877	-	-	36,912	-	39,789
185	CORDOVA CITY SD	1,823,283	0.03090%	5,784	-	-	74,208	-	79,992
186	CITY OF CRAIG	3,164,765	0.05363%	10,039	-	-	128,806	-	138,846
187	PETERSBURG MEDICAL CENTER	12,894,056	0.21850%	40,903	-	-	524,789	132,645	698,337
189	HAINES BOROUGH	4,999,856	0.08473%	15,861	-	-	203,495	-	219,355
190	KENAI PENINSULA BOROUGH SD	32,264,071	0.54674%	102,350	-	-	1,313,151	-	1,415,500
191	CITY OF NORTH POLE	5,695,396	0.09651%	18,067	-	-	231,803	-	249,870
192	CITY OF GALENA	1,764,238	0.02990%	5,597	-	-	71,805	-	77,401
193	CITY OF NENANA	830,118	0.01407%	2,633	-	-	33,786	9,471	45,890
195	YUPIIT SD	3,347,802	0.05673%	10,620	-	-	136,256	35,868	182,744
196	NENANA CITY SD	3,113,987	0.05277%	9,878	-	-	126,740	-	136,618
198	CITY OF SAXMAN	155,876	0.00264%	494	-	-	6,344	18,096	24,935
199	CITY OF HOONAH	1,874,060	0.03176%	5,945	-	-	76,274	-	82,219
200	CITY OF PELICAN	185,399	0.00314%	588	-	-	7,546	20,580	28,713
202	CITY OF WHITTIER	2,891,981	0.04901%	9,174	-	-	117,704	206,596	333,474
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	3,990,202	0.06762%	12,658	-	-	162,402	2,309	177,369
204	CRAIG CITY SD	1,905,944	0.03230%	6,046	-	-	77,572	555	84,174
205	DILLINGHAM CITY SD	1,640,246	0.02780%	5,203	-	-	66,758	-	71,961
206	CITY OF THORNE BAY	942,344	0.01597%	2,989	-	-	38,353	21,446	62,789
208	CITY OF AKUTAN	1,786,675	0.03028%	5,668	-	-	72,718	-	78,386
209	UNALASKA CITY SD	1,864,613	0.03160%	5,915	-	-	75,890	-	81,805
211	KASHUNAMIUT SD	2,812,862	0.04767%	8,923	-	-	114,484	-	123,407
215	CITY OF HOMER	11,511,242	0.19507%	36,517	-	-	468,509	-	505,025
218	SPECIAL EDUCATION SERVICE AGENCY	475,896	0.00806%	1,510	-	-	19,369	9,209	30,088
219	BARTLETT REGIONAL HOSPITAL	67,553,562	1.14475%	214,297	-	-	2,749,436	-	2,963,733
220	NORTHWEST ARCTIC BOROUGH	3,983,117	0.06750%	12,635	-	-	162,113	-	174,749
221	SAINT MARY'S SD	2,527,088	0.04282%	8,017	-	-	102,853	240,074	350,944
222	CITY OF SELAWIK	16,682	0.00028%	53	-	-	679	-	732
223	BRISTOL BAY RHA	2,445,608	0.04144%	7,758	-	-	99,536	34,563	141,857
224	COPPER RIVER BASIN RHA	1,004,931	0.01703%	3,188	-	-	40,901	-	44,089
225	SKAGWAY CITY SD	590,441	0.01001%	1,873	-	-	24,031	1,363	27,267
227	CITY OF KLAUWOCK	1,515,072	0.02567%	4,806	-	-	61,664	25,251	91,721
228	PETERSBURG CITY SD	2,057,097	0.03486%	6,526	-	-	83,724	25,141	115,390
230	ALEUTIANS EAST BOROUGH	1,751,249	0.02968%	5,555	-	-	71,276	7,086	83,917
231	CITY OF KIVALINA	57,436	0.00097%	182	-	-	2,338	-	2,520
232	BERING STRAITS CRSA	-	0.00000%	-	-	-	-	-	-
235	CITY OF HUSLIA	331,828	0.00562%	1,053	-	-	13,505	-	14,558
237	CITY OF KALTAG	147,610	0.00250%	468	-	-	6,008	10,945	17,421
240	HAINES BOROUGH SD	1,729,993	0.02932%	5,488	-	-	70,411	-	75,899
241	CITY OF NOORVIK	414,126	0.00702%	1,314	-	-	16,855	-	18,169
242	CITY OF ELIM	27,549	0.00047%	87	-	-	1,121	5,583	6,791
243	CITY OF ATKA	120,450	0.00204%	382	-	-	4,902	-	5,284
244	ALEUTIANS EAST BOROUGH SD	1,858,709	0.03150%	5,896	-	-	75,650	92,713	174,259
246	DELTA/GREELY SD	3,279,311	0.05557%	10,403	-	-	133,468	-	143,871
247	LAKE AND PENINSULA BOROUGH	967,143	0.01639%	3,068	-	-	39,363	16,375	58,806
248	CITY AND BOROUGH OF YAKUTAT	1,961,446	0.03324%	6,222	-	-	79,831	66,700	152,754

State of Alaska Public Employees' Retirement System
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Employer Number	Employer Name	Deferred Inflows of Resources					Pension Expense Recognized			
		Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Inflows	Proportionate Share of Pension Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions	Total
169	CITY OF TANANA	-	-	-	-	(658)	(658)	1,298	(43,469)	(42,172)
170	NORTH PACIFIC FISHERY MGMT COUNCIL	-	-	-	-	(8,001)	(8,001)	374,646	(4,341)	370,305
171	CITY OF BARROW	-	-	-	-	-	-	424,090	(21,123)	402,967
172	CITY OF SAINT PAUL	-	-	-	-	-	-	385,633	338,793	724,426
173	MUNICIPALITY OF ANCHORAGE	-	-	-	-	-	-	54,191,654	11,166,366	65,358,020
174	KODIAK ISLAND BOROUGH	-	-	-	-	(303,133)	(303,133)	670,853	(1,142,114)	(471,262)
175	NOME JOINT UTILITY SYSTEM	-	-	-	-	-	-	254,851	263,361	518,211
176	CITY OF SAND POINT	-	-	-	-	-	-	317,419	(54,726)	262,693
177	KETCHIKAN GATEWAY BOROUGH SD	-	-	-	-	(332,120)	(332,120)	1,567,409	(1,339,621)	227,788
178	CITY OF DILLINGHAM	-	-	-	-	-	-	711,293	72,599	783,892
179	CITY OF UNALASKA	-	-	-	-	-	-	2,945,587	421,200	3,366,787
180	KENAI PENINSULA BOROUGH	-	-	-	-	(285,525)	(285,525)	4,820,648	(2,268,012)	2,552,636
181	CITY OF KETCHIKAN	-	-	-	-	(17,212)	(17,212)	2,293,657	(341,443)	1,952,214
182	CITY OF SEWARD	-	-	-	-	(96,082)	(96,082)	1,152,780	(840,381)	312,399
183	CITY OF FORT YUKON	-	-	-	-	-	-	157,489	127,594	285,082
184	BRISTOL BAY BOROUGH SD	-	-	-	-	(40,376)	(40,376)	117,201	(101,677)	15,524
185	CORDOVA CITY SD	-	-	-	-	(19,897)	(19,897)	235,623	(115,969)	119,654
186	CITY OF CRAIG	-	-	-	-	(23,150)	(23,150)	408,982	(156,070)	252,913
187	PETERSBURG MEDICAL CENTER	-	-	-	-	-	-	1,666,297	(45,693)	1,620,604
189	HAINES BOROUGH	-	-	-	-	(42,770)	(42,770)	646,131	(299,370)	346,761
190	KENAI PENINSULA BOROUGH SD	-	-	-	-	(1,531,767)	(1,531,767)	4,169,481	(5,788,234)	(1,618,753)
191	CITY OF NORTH POLE	-	-	-	-	(28,502)	(28,502)	736,015	(100,567)	635,449
192	CITY OF GALENA	-	-	-	-	(34,733)	(34,733)	227,992	(198,950)	29,042
193	CITY OF NENANA	-	-	-	-	-	-	107,276	8,569	115,845
195	YUPIIT SD	-	-	-	-	-	-	432,636	(168,984)	263,652
196	NENANA CITY SD	-	-	-	-	(45,366)	(45,366)	402,420	(237,779)	164,641
198	CITY OF SAXMAN	-	-	-	-	-	-	20,144	40,705	60,849
199	CITY OF HOONAH	-	-	-	-	(5,905)	(5,905)	242,185	(190,355)	51,830
200	CITY OF PELICAN	-	-	-	-	-	-	23,959	7,432	31,391
202	CITY OF WHITTIER	-	-	-	-	-	-	373,730	595,436	969,167
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	-	-	-	-	-	-	515,653	(189,997)	325,656
204	CRAIG CITY SD	-	-	-	-	-	-	246,305	(30,058)	216,247
205	DILLINGHAM CITY SD	-	-	-	-	(172,616)	(172,616)	211,969	(577,271)	(365,302)
206	CITY OF THORNE BAY	-	-	-	-	-	-	121,779	36,005	157,784
208	CITY OF AKUTAN	-	-	-	-	(23,392)	(23,392)	230,892	(169,903)	60,989
209	UNALASKA CITY SD	-	-	-	-	(81,374)	(81,374)	240,964	(272,908)	(31,944)
211	KASHUNAMIUT SD	-	-	-	-	(26,316)	(26,316)	363,506	(138,746)	224,760
215	CITY OF HOMER	-	-	-	-	(228,037)	(228,037)	1,487,596	(1,045,801)	441,795
218	SPECIAL EDUCATION SERVICE AGENCY	-	-	-	-	-	-	61,500	(7,786)	53,714
219	BARTLETT REGIONAL HOSPITAL	-	-	-	-	(233,567)	(233,567)	8,729,936	(1,928,746)	6,801,190
220	NORTHWEST ARCTIC BOROUGH	-	-	-	-	(101,270)	(101,270)	514,738	(265,708)	249,030
221	SAINT MARY'S SD	-	-	-	-	-	-	326,575	765,282	1,091,857
222	CITY OF SELAWIK	-	-	-	-	(280)	(280)	2,156	(1,328)	827
223	BRISTOL BAY RHA	-	-	-	-	-	-	316,045	(53,893)	262,152
224	COPPER RIVER BASIN RHA	-	-	-	-	(23,957)	(23,957)	129,867	(106,364)	23,503
225	SKAGWAY CITY SD	-	-	-	-	-	-	76,303	27,870	104,173
227	CITY OF KLAWOCK	-	-	-	-	-	-	195,793	34,263	230,056
228	PETERSBURG CITY SD	-	-	-	-	-	-	265,838	(34,439)	231,400
230	ALEUTIANS EAST BOROUGH	-	-	-	-	-	-	226,314	37,442	263,756
231	CITY OF KIVALINA	-	-	-	-	(965)	(965)	7,422	(4,573)	2,849
232	BERING STRAITS CRSA	-	-	-	-	-	-	-	-	-
235	CITY OF HUSLIA	-	-	-	-	(6,253)	(6,253)	42,882	(12,100)	30,782
237	CITY OF KALTAG	-	-	-	-	-	-	19,076	44,482	63,558
240	HAINES BOROUGH SD	-	-	-	-	(9,135)	(9,135)	223,567	(28,677)	194,889
241	CITY OF NOORVIK	-	-	-	-	(6,956)	(6,956)	53,517	(33,264)	20,253
242	CITY OF ELIM	-	-	-	-	-	-	3,560	17,957	21,518
243	CITY OF ATKA	-	-	-	-	(49,255)	(49,255)	15,566	(147,054)	(131,488)
244	ALEUTIANS EAST BOROUGH SD	-	-	-	-	-	-	240,201	206,497	446,698
246	DELTA/GREELY SD	-	-	-	-	(61,153)	(61,153)	423,785	(338,777)	85,008
247	LAKE AND PENINSULA BOROUGH	-	-	-	-	-	-	124,984	154,286	279,269
248	CITY AND BOROUGH OF YAKUTAT	-	-	-	-	-	-	253,477	198,028	451,505

State of Alaska Public Employees' Retirement System
 Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2020

Employer Number	Employer Name	Net Pension Liability	Employer Proportion*	Deferred Outflows of Resources					Total Deferred Outflows
				Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions	
249	CITY OF UNALAKLEET	363,712	0.00616%	1,154	-	-	14,803	22,416	38,372
251	KLAWOCK CITY SD	1,002,569	0.01699%	3,180	-	-	40,805	-	43,985
254	CITY OF MEKORYUK	62,623	0.00106%	199	-	-	2,549	477	3,224
255	ALASKA GATEWAY SD	4,091,758	0.06934%	12,980	-	-	166,535	34,125	213,640
256	CITY OF SAINT GEORGE	432,682	0.00733%	1,373	-	-	17,610	-	18,983
257	PELICAN CITY SD	258,613	0.00438%	820	-	-	10,526	17,175	28,521
258	DENALI BOROUGH	978,952	0.01659%	3,105	-	-	39,843	21,035	63,984
259	CITY OF ALLAKAKET	40,818	0.00069%	129	-	-	1,661	-	1,791
260	CITY OF KACHEMAK	31,884	0.00054%	101	-	-	1,298	-	1,399
262	COOK INLET HOUSING AUTHORITY	19,217,681	0.32566%	60,963	-	-	782,161	216,220	1,059,344
263	INTERIOR RHA	2,316,891	0.03926%	7,350	-	-	94,298	12,238	113,886
264	YAKUTAT SD	547,929	0.00929%	1,738	-	-	22,301	29,047	53,085
265	KAKE CITY SD	1,358,015	0.02301%	4,308	-	-	55,271	41,793	101,372
266	CITY OF QUINHAGAK	-	0.00000%	-	-	-	-	-	-
267	ALEUTIAN HOUSING AUTHORITY	1,898,859	0.03218%	6,024	-	-	77,284	28,852	112,159
270	BERING STRAITS RHA	2,984,090	0.05057%	9,466	-	-	121,453	17,242	148,161
271	CITY OF EGEGIK	211,378	0.00358%	671	-	-	8,603	569	9,842
275	ILISAGVIK COLLEGE	10,298,476	0.17452%	32,669	-	-	419,149	-	451,818
276	NORTH PACIFIC RIM HA	2,575,505	0.04364%	8,170	-	-	104,823	67,696	180,689
278	SAXMAN SEAPORT	164,143	0.00278%	521	-	-	6,681	-	7,201
279	TLINGIT-HAIDA RHA	6,758,190	0.11452%	21,439	-	-	275,059	229,890	526,387
280	CITY OF TOKSOOK BAY	31,884	0.00054%	101	-	-	1,298	-	1,399
281	BARANOF ISLAND HA	1,163,169	0.01971%	3,690	-	-	47,341	-	51,031
282	CITY OF DELTA JUNCTION	590,441	0.01001%	1,873	-	-	24,031	-	25,904
283	CITY OF ANDERSON	24,799	0.00042%	79	-	-	1,009	-	1,088
284	INTER-ISLAND FERRY AUTHORITY	2,275,561	0.03856%	7,219	-	-	92,616	-	99,834
285	CITY OF HOOPER BAY	103,727	0.00176%	329	-	-	4,222	-	4,551
286	CITY OF SELDOVIA	190,122	0.00322%	603	-	-	7,738	-	8,341
287	CITY OF KOYUK	36,314	0.00062%	115	-	-	1,478	-	1,593
288	NORTHWEST INUPIAT HOUSING AUTHORITY	1,786,675	0.03028%	5,668	-	-	72,718	-	78,386
290	CITY OF UPPER KALSKAG	40,150	0.00068%	127	-	-	1,634	-	1,761
291	CITY OF SHAKTOOLIK	60,225	0.00102%	191	-	-	2,451	-	2,642
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT	1,746,525	0.02960%	5,540	-	-	71,084	-	76,624
294	CITY OF MOUNTAIN VILLAGE	-	0.00000%	-	-	-	-	-	-
296	MUNICIPALITY OF SKAGWAY	6,892,811	0.11680%	21,866	-	-	280,538	-	302,404
297	CITY OF NULATO	248,518	0.00421%	788	-	-	10,115	-	10,903
298	CITY OF ANIAK	353,084	0.00598%	1,120	-	-	14,371	-	15,491
299	ALASKA GASLINE DEVELOPMENT CORPORATION	4,039,799	0.06846%	12,815	-	-	164,420	-	177,235
Subtotal		5,033,122,289	85.29016%	15,966,317	-	-	204,848,535	14,671,641	235,486,493
Nonemployer:									
999	STATE OF ALASKA	868,053,711	14.70984%	2,753,683	-	-	35,329,865	10,929,599	49,013,147
Total		5,901,176,000	100.00000%	18,720,000	-	-	240,178,400	25,601,240	284,499,640

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

*Same as FY19 for certain employers who have zero present value of future contributions. All other employers are allocated the remaining 99.85241% based on present value of future contributions.

State of Alaska Public Employees' Retirement System
Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2020

Employer Number	Employer Name	Deferred Inflows of Resources				Pension Expense Recognized				
		Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Inflows	Proportionate Share of Pension Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions	Total
249	CITY OF UNALAKLEET	-	-	-	-	-	-	47,002	(63,847)	(16,845)
251	KLAWOCK CITY SD	-	-	-	-	(10,587)	(10,587)	129,562	(71,037)	58,524
254	CITY OF MEKORYUK	-	-	-	-	-	-	8,093	109	8,201
255	ALASKA GATEWAY SD	-	-	-	-	-	-	528,777	102,483	631,260
256	CITY OF SAINT GEORGE	-	-	-	-	(7,268)	(7,268)	55,915	(35,845)	20,071
257	PELICAN CITY SD	-	-	-	-	-	-	33,421	52,976	86,397
258	DENALI BOROUGH	-	-	-	-	-	-	126,510	56,305	182,814
259	CITY OF ALLAKAKET	-	-	-	-	(686)	(686)	5,275	(3,250)	2,025
260	CITY OF KACHEMAK	-	-	-	-	(200)	(200)	4,120	(24,487)	(20,367)
262	COOK INLET HOUSING AUTHORITY	-	-	-	-	-	-	2,483,498	872,338	3,355,836
263	INTERIOR RHA	-	-	-	-	-	-	299,412	11,365	310,776
264	YAKUTAT SD	-	-	-	-	-	-	70,809	85,691	156,500
265	KAKE CITY SD	-	-	-	-	-	-	175,496	162,848	338,344
266	CITY OF QUINHAGAK	-	-	-	-	-	-	-	-	-
267	ALEUTIAN HOUSING AUTHORITY	-	-	-	-	-	-	245,389	7,119	252,509
270	BERING STRAITS RHA	-	-	-	-	-	-	385,633	24,096	409,730
271	CITY OF EGEGIK	-	-	-	-	-	-	27,316	(71,603)	(44,287)
275	ILISAGVIK COLLEGE	-	-	-	-	(546,417)	(546,417)	1,330,870	(1,581,682)	(250,812)
276	NORTH PACIFIC RIM HA	-	-	-	-	-	-	332,832	15,357	348,189
278	SAXMAN SEAPORT	-	-	-	-	(1,243)	(1,243)	21,212	19,256	40,468
279	TLINGIT-HAIDA RHA	-	-	-	-	-	-	873,360	579,449	1,452,809
280	CITY OF TOKSOOK BAY	-	-	-	-	(339)	(339)	4,120	(1,446)	2,675
281	BARANOF ISLAND HA	-	-	-	-	(19,576)	(19,576)	150,316	(129,894)	20,422
282	CITY OF DELTA JUNCTION	-	-	-	-	(7,631)	(7,631)	76,303	(64,994)	11,309
283	CITY OF ANDERSON	-	-	-	-	(2,549)	(2,549)	3,205	(15,074)	(11,870)
284	INTER-ISLAND FERRY AUTHORITY	-	-	-	-	(11,655)	(11,655)	294,070	(55,011)	239,059
285	CITY OF HOOPER BAY	-	-	-	-	(1,742)	(1,742)	13,405	(8,259)	5,145
286	CITY OF SELDOVIA	-	-	-	-	(962)	(962)	24,569	(73,980)	(49,410)
287	CITY OF KOYUK	-	-	-	-	(610)	(610)	4,693	(2,892)	1,801
288	NORTHWEST INUPIAT HOUSING AUTHORITY	-	-	-	-	(23,802)	(23,802)	230,892	(120,278)	110,614
290	CITY OF UPPER KALSKAG	-	-	-	-	(4,624)	(4,624)	5,189	(17,780)	(12,591)
291	CITY OF SHAKTOOLIK	-	-	-	-	(2,082)	(2,082)	7,783	(17,101)	(9,318)
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	-	-	-	-	(28,427)	(28,427)	225,703	(211,539)	14,164
294	CITY OF MOUNTAIN VILLAGE	-	-	-	-	-	-	-	-	-
296	MUNICIPALITY OF SKAGWAY	-	-	-	-	(143,948)	(143,948)	890,757	(611,141)	279,616
297	CITY OF NULATO	-	-	-	-	(1,019)	(1,019)	32,116	(35,427)	(3,311)
298	CITY OF ANIAK	-	-	-	-	(624)	(624)	45,629	2,773	48,402
299	ALASKA GASLINE DEVELOPMENT CORPORATION	-	-	-	-	(433,598)	(433,598)	522,063	(1,116,979)	(594,916)
Subtotal		-	-	-	-	(25,601,240)	(25,601,240)	650,429,619	(87,788,266)	562,641,354
Nonemployer:										
999	STATE OF ALASKA	-	-	-	-	-	-	112,178,448	87,788,265	199,966,713
Total		-	-	-	-	(25,601,240)	(25,601,240)	762,608,067	(0)	762,608,067

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

*Same as FY19 for certain employers who have zero present value of future contr

State of Alaska Public Employees' Retirement System
Schedule D - Employers' Allocation of Recognition of Deferred Outflows/Inflows as of 6/30/2020

Employer Number	Employer Name	FY2021	FY2022	FY2023	FY2024	FY2025	Thereafter
101	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)	3,409,745	41,888,287	44,274,513	30,844,183	-	-
102	SOUTHWEST REGION SD	(93,560)	82,854	87,574	61,009	-	-
103	ANNETTE ISLAND SD	(9,648)	37,522	39,660	27,629	-	-
104	BERING STRAIT SD	(129,602)	224,442	237,228	165,266	-	-
105	CHATHAM SD	(35,258)	18,930	20,009	13,939	-	-
106	ALASKA MUNICIPAL LEAGUE	286	2,907	3,073	2,141	-	-
107	CITY OF VALDEZ	741,802	275,807	291,519	203,089	-	-
108	JUNEAU BOROUGH SD	(11,471)	374,093	395,403	275,461	-	-
109	MATANUSKA-SUSITNA BOROUGH	222,307	665,179	703,072	489,801	-	-
110	MATANUSKA-SUSITNA BOROUGH SD	(381,105)	855,259	903,980	629,765	-	-
111	ANCHORAGE SD	(2,420,348)	2,581,615	2,728,681	1,900,956	-	-
112	COPPER RIVER SD	27,320	35,731	37,766	26,310	-	-
113	UNIVERSITY OF ALASKA	445,193	3,153,884	3,333,549	2,322,343	-	-
115	CITY OF KENAI	250,148	209,078	220,988	153,953	-	-
116	FAIRBANKS NORTH STAR BOROUGH	791,367	715,074	755,809	526,540	-	-
117	FAIRBANKS NORTH STAR BOROUGH SD	387,034	1,002,375	1,059,476	738,092	-	-
118	DENALI BOROUGH SD	(34,677)	33,348	35,247	24,555	-	-
120	CITY AND BOROUGH OF SITKA	787,860	303,645	320,942	223,587	-	-
121	CHUGACH SD	82,357	22,311	23,582	16,428	-	-
122	KETCHIKAN GATEWAY BOROUGH	(19,284)	150,056	158,604	110,493	-	-
123	CITY OF SOLDOTNA	246,633	125,176	132,307	92,173	-	-
124	IDITAROD AREA SD	154,172	42,897	45,341	31,587	-	-
125	KUSPUK SD	(24,455)	52,650	55,649	38,768	-	-
126	CITY AND BOROUGH OF JUNEAU	605,647	1,067,177	1,127,970	785,809	-	-
128	CITY OF KODIAK	410,070	220,825	233,405	162,603	-	-
129	CITY OF FAIRBANKS	99,184	236,797	250,287	174,364	-	-
131	CITY OF WASILLA	355,774	225,777	238,639	166,250	-	-
132	CITY OF SKAGWAY	-	-	-	-	-	-
133	SITKA BOROUGH SD	(83,924)	77,192	81,589	56,840	-	-
134	CITY OF PALMER	212,350	120,613	127,484	88,813	-	-
135	CITY AND BOROUGH OF WRANGELL	114,253	95,615	101,062	70,405	-	-
136	CITY OF BETHEL	347,326	176,812	186,884	130,194	-	-
137	VALDEZ CITY SD	123,978	63,383	66,993	46,671	-	-
138	HOONAH CITY SD	(36,696)	15,229	16,096	11,214	-	-
139	CITY OF NOME	16,903	89,767	94,880	66,099	-	-
140	CITY OF KOTZEBUE	205,057	118,990	125,769	87,618	-	-
141	GALENA CITY SD	76,974	107,226	113,335	78,956	-	-
143	CITY OF PETERSBURG	(127,573)	131,532	139,024	96,852	-	-
144	BRISTOL BAY BOROUGH	(198,786)	71,969	76,069	52,994	-	-
145	NORTH SLOPE BOROUGH	(523,121)	2,103,372	2,223,194	1,548,805	-	-
146	WRANGELL PUBLIC SD	(3,611)	25,978	27,458	19,129	-	-
148	CITY OF CORDOVA	(130,499)	85,321	90,182	62,826	-	-
149	NOME CITY SD	(43,847)	33,669	35,587	24,792	-	-
151	CITY OF KING COVE	24,313	29,849	31,549	21,979	-	-
152	ALASKA HOUSING FINANCE CORPORATION	(218,535)	531,924	562,225	391,679	-	-
153	LOWER YUKON SD	357,086	232,031	245,249	170,855	-	-
154	NORTHWEST ARCTIC BOROUGH SD	(152,890)	213,253	225,401	157,027	-	-
155	SOUTHEAST ISLAND SD	67,251	33,669	35,587	24,792	-	-
156	PRIBILOF SD	31,931	10,902	11,523	8,027	-	-
157	LOWER KUSKOKWIM SD	147,420	541,744	572,605	398,910	-	-
158	KODIAK ISLAND BOROUGH SD	(84,252)	182,762	193,173	134,575	-	-
159	YUKON FLATS SD	(46,883)	34,260	36,212	25,227	-	-
160	YUKON / KOYUKUK SD	(86,889)	67,422	71,263	49,646	-	-
161	NORTH SLOPE BOROUGH SD	(656,150)	348,283	368,124	256,456	-	-
162	ALEUTIAN REGION SD	(38,763)	-	-	-	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	110,888	92,016	97,258	67,756	-	-
164	LAKE AND PENINSULA BOROUGH SD	(5,968)	53,089	56,114	39,092	-	-
165	SITKA COMMUNITY HOSPITAL	(4,231,640)	-	-	-	-	-
166	TANANA SD	(1,501)	5,037	5,324	3,709	-	-

State of Alaska Public Employees' Retirement System
Schedule D - Employers' Allocation of Recognition of Deferred Outflows/Inflows as of 6/30/2020

Employer Number	Employer Name	FY2021	FY2022	FY2023	FY2024	FY2025	Thereafter
167	SOUTHEAST REGIONAL RESOURCE CENTER	16,972	46,717	49,379	34,400	-	-
168	HYDABURG CITY SD	88,694	14,891	15,739	10,965	-	-
169	CITY OF TANANA	(619)	144	152	106	-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL	3,281	41,494	43,858	30,554	-	-
171	CITY OF BARROW	14,097	46,971	49,646	34,587	-	-
172	CITY OF SAINT PAUL	78,404	42,711	45,145	31,450	-	-
173	MUNICIPALITY OF ANCHORAGE	8,854,960	6,002,078	6,343,995	4,419,593	-	-
174	KODIAK ISLAND BOROUGH	(282,931)	74,301	78,534	54,711	-	-
175	NOME JOINT UTILITY SYSTEM	39,924	28,226	29,834	20,784	-	-
176	CITY OF SAND POINT	34,689	35,156	37,159	25,887	-	-
177	KETCHIKAN GATEWAY BOROUGH SD	(284,920)	173,601	183,490	127,830	-	-
178	CITY OF DILLINGHAM	114,633	78,780	83,268	58,009	-	-
179	CITY OF UNALASKA	326,060	326,243	344,828	240,227	-	-
180	KENAI PENINSULA BOROUGH	(140,359)	533,918	564,333	393,147	-	-
181	CITY OF KETCHIKAN	51,858	254,037	268,509	187,059	-	-
182	CITY OF SEWARD	(61,368)	127,678	134,951	94,015	-	-
183	CITY OF FORT YUKON	47,379	17,443	18,437	12,844	-	-
184	BRISTOL BAY BOROUGH SD	(36,846)	12,981	13,720	9,558	-	-
185	CORDOVA CITY SD	(12,802)	26,097	27,583	19,216	-	-
186	CITY OF CRAIG	(10,834)	45,297	47,878	33,354	-	-
187	PETERSBURG MEDICAL CENTER	182,823	184,553	195,067	135,895	-	-
189	HAINES BOROUGH	(23,312)	71,563	75,640	52,695	-	-
190	KENAI PENINSULA BOROUGH SD	(1,406,210)	461,797	488,104	340,041	-	-
191	CITY OF NORTH POLE	(6,338)	81,518	86,162	60,026	-	-
192	CITY OF GALENA	(27,868)	25,252	26,690	18,594	-	-
193	CITY OF NENANA	12,701	11,882	12,558	8,749	-	-
195	YUPIIT SD	48,896	47,917	50,647	35,284	-	-
196	NENANA CITY SD	(33,248)	44,571	47,110	32,819	-	-
198	CITY OF SAXMAN	18,703	2,231	2,358	1,643	-	-
199	CITY OF HOONAH	1,388	26,824	28,352	19,751	-	-
200	CITY OF PELICAN	21,301	2,654	2,805	1,954	-	-
202	CITY OF WHITTIER	217,850	41,393	43,751	30,480	-	-
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	17,837	57,112	60,365	42,054	-	-
204	CRAIG CITY SD	7,972	27,280	28,834	20,087	-	-
205	DILLINGHAM CITY SD	(166,233)	23,477	24,814	17,287	-	-
206	CITY OF THORNE BAY	25,114	13,488	14,256	9,932	-	-
208	CITY OF AKUTAN	(16,439)	25,573	27,030	18,830	-	-
209	UNALASKA CITY SD	(74,118)	26,688	28,209	19,652	-	-
211	KASHUNAMIUT SD	(15,369)	40,261	42,554	29,646	-	-
215	CITY OF HOMER	(183,240)	164,761	174,147	121,321	-	-
218	SPECIAL EDUCATION SERVICE AGENCY	11,061	6,812	7,200	5,016	-	-
219	BARTLETT REGIONAL HOSPITAL	29,322	966,897	1,021,978	711,969	-	-
220	NORTHWEST ARCTIC BOROUGH	(85,769)	57,011	60,258	41,979	-	-
221	SAINT MARY'S SD	249,909	36,170	38,231	26,634	-	-
222	CITY OF SELAWIK	(215)	239	252	176	-	-
223	BRISTOL BAY RHA	44,080	35,004	36,998	25,775	-	-
224	COPPER RIVER BASIN RHA	(20,046)	14,384	15,203	10,591	-	-
225	SKAGWAY CITY SD	3,660	8,451	8,932	6,223	-	-
227	CITY OF KLAWOCK	31,147	21,685	22,921	15,968	-	-
228	PETERSBURG CITY SD	33,146	29,443	31,121	21,680	-	-
230	ALEUTIANS EAST BOROUGH	13,901	25,066	26,494	18,457	-	-
231	CITY OF KIVALINA	(741)	822	869	605	-	-
232	BERING STRAITS CRSA	-	-	-	-	-	-
235	CITY OF HUSLIA	(4,961)	4,749	5,020	3,497	-	-
237	CITY OF KALTAG	11,520	2,113	2,233	1,556	-	-
240	HAINES BOROUGH SD	(2,403)	24,761	26,172	18,233	-	-
241	CITY OF NOORVIK	(5,344)	5,927	6,265	4,365	-	-
242	CITY OF ELIM	5,690	394	417	290	-	-
243	CITY OF ATKA	(48,786)	1,724	1,822	1,269	-	-
244	ALEUTIANS EAST BOROUGH SD	99,946	26,604	28,119	19,590	-	-

State of Alaska Public Employees' Retirement System
Schedule D - Employers' Allocation of Recognition of Deferred Outflows/Inflows as of 6/30/2020

Employer Number	Employer Name	FY2021	FY2022	FY2023	FY2024	FY2025	Thereafter
246	DELTA/GREELY SD	(48,392)	46,937	49,611	34,562	-	-
247	LAKE AND PENINSULA BOROUGH	20,139	13,843	14,631	10,193	-	-
248	CITY AND BOROUGH OF YAKUTAT	74,333	28,074	29,674	20,672	-	-
249	CITY OF UNALAKLEET	23,831	5,206	5,502	3,833	-	-
251	KLAWOCK CITY SD	(6,686)	14,350	15,167	10,566	-	-
254	CITY OF MEKORYUK	720	896	947	660	-	-
255	ALASKA GATEWAY SD	50,048	58,566	61,902	43,124	-	-
256	CITY OF SAINT GEORGE	(5,584)	6,193	6,546	4,560	-	-
257	PELICAN CITY SD	18,181	3,702	3,912	2,726	-	-
258	DENALI BOROUGH	24,845	14,012	14,810	10,317	-	-
259	CITY OF ALLAKAKET	(527)	584	618	430	-	-
260	CITY OF KACHEMAK	(75)	456	482	336	-	-
262	COOK INLET HOUSING AUTHORITY	291,006	275,064	290,733	202,541	-	-
263	INTERIOR RHA	21,254	33,162	35,051	24,418	-	-
264	YAKUTAT SD	31,179	7,843	8,289	5,775	-	-
265	KAKE CITY SD	47,077	19,437	20,545	14,313	-	-
266	CITY OF QUINHAGAK	-	-	-	-	-	-
267	ALEUTIAN HOUSING AUTHORITY	36,241	27,178	28,727	20,013	-	-
270	BERING STRAITS RHA	28,855	42,711	45,145	31,450	-	-
271	CITY OF EGEGIK	1,391	3,025	3,198	2,228	-	-
275	ILISAGVIK COLLEGE	(506,339)	147,403	155,800	108,539	-	-
276	NORTH PACIFIC RIM HA	77,718	36,863	38,963	27,144	-	-
278	SAXMAN SEAPORT	(604)	2,349	2,483	1,730	-	-
279	TLINGIT-HAIDA RHA	256,190	96,730	102,241	71,227	-	-
280	CITY OF TOKSOOK BAY	(215)	456	482	336	-	-
281	BARANOF ISLAND HA	(15,050)	16,648	17,597	12,259	-	-
282	CITY OF DELTA JUNCTION	(5,333)	8,451	8,932	6,223	-	-
283	CITY OF ANDERSON	(2,452)	355	375	261	-	-
284	INTER-ISLAND FERRY AUTHORITY	(2,800)	32,570	34,426	23,983	-	-
285	CITY OF HOOPER BAY	(1,339)	1,485	1,569	1,093	-	-
286	CITY OF SELDOVIA	(222)	2,721	2,876	2,004	-	-
287	CITY OF KOYUK	(469)	520	549	383	-	-
288	NORTHWEST INUPIAT HOUSING AUTHORITY	(16,849)	25,573	27,030	18,830	-	-
290	CITY OF UPPER KALSKAG	(4,468)	575	607	423	-	-
291	CITY OF SHAKTOOLIK	(1,848)	862	911	635	-	-
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	(21,630)	24,998	26,422	18,407	-	-
294	CITY OF MOUNTAIN VILLAGE	-	-	-	-	-	-
296	MUNICIPALITY OF SKAGWAY	(117,124)	98,657	104,277	72,646	-	-
297	CITY OF NULATO	(52)	3,557	3,760	2,619	-	-
298	CITY OF ANIAK	750	5,054	5,342	3,721	-	-
299	ALASKA GASLINE DEVELOPMENT CORPORATION	(417,877)	57,822	61,116	42,577	-	-
Subtotal		8,657,115	72,039,308	76,143,129	53,045,702	-	-
Nonemployer:							
999	STATE OF ALASKA	14,307,685	12,424,492	13,132,271	9,148,698	-	-
Total		22,964,800	84,463,800	89,275,400	62,194,400	-	-

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	FY2020	FY2019	FY2018	FY2017	FY2016	FY2015	FY2014	FY2013
101	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)	214,163,034.62	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	366,623.06	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	104,056.34	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	882,906.89	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	51,335.54	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	18,444.64	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	1,126,215.56	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	1,597,644.73	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	2,999,224.72	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	3,411,942.33	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	10,409,416.31	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	137,246.43	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	15,475,705.64	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	948,764.88	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	3,008,267.70	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	4,003,265.69	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	92,644.14	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	3,109,715.24	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	48,930.02	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	718,695.45	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	557,511.55	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	100,732.22	123,854.34	125,164.57	120,470.54	83,660.56	83,025.12	79,657.62	75,176.16
125	KUSPUK SD	152,014.81	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	4,872,727.48	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	941,370.75	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	1,045,456.98	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	966,338.66	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	278,050.24	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	474,717.01	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	510,359.63	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	770,718.54	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	216,727.41	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	56,665.88	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	382,441.64	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	490,208.46	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	467,186.00	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	543,115.13	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	365,988.24	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	9,610,713.50	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	80,131.30	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	396,460.61	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	227,073.93	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	132,187.78	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	2,572,143.25	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	891,318.29	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	944,735.24	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	72,743.94	100,564.35	96,967.55	89,319.45	77,282.64	65,082.95	59,008.42	50,383.22
156	PRIBILOF SD	62,575.96	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	2,303,018.63	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	747,302.69	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	101,130.51	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	268,591.04	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	1,412,962.17	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	840,022.27	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	238,968.30	218,099.44	224,410.41	210,665.95	174,505.24	157,251.25	163,507.36	144,427.64
165	SITKA COMMUNITY HOSPITAL	87,423.73	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	9,369.71	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	194,565.31	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	42,914.11	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	FY2020	FY2019	FY2018	FY2017	FY2016	FY2015	FY2014	FY2013
169	CITY OF TANANA	(2,121.60)	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	202,592.14	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	179,583.18	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	183,111.73	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	27,767,769.28	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	352,818.17	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	148,686.76	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	124,009.71	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	685,411.37	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	313,063.08	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	1,366,374.01	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	2,416,170.81	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	1,416,282.76	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	535,472.87	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	27,350.54	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	38,344.22	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	103,343.56	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	185,999.52	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	843,683.08	765,431.16	835,198.48	672,520.14	543,713.86	500,699.41	467,468.84	380,890.37
189	HAINES BOROUGH	251,420.56	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	2,062,053.26	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	326,436.22	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	109,332.63	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	101,458.98	(10,133.20)	7,193.33	31,998.56	38,856.92	28,910.28	53,954.25	37,806.28
195	YUPIIT SD	198,922.03	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	173,496.69	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	21,792.82	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	112,956.30	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	18,306.16	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	160,457.97	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	194,194.72	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	82,966.67	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	143,980.02	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	48,841.02	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	101,533.99	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	124,600.04	156,248.62	148,931.67	132,290.61	105,126.45	109,328.98	101,849.90	93,642.85
211	KASHUNAMIUT SD	201,287.06	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	810,371.54	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	23,553.26	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	4,374,076.47	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	315,826.70	320,103.14	319,985.67	214,885.54	212,012.19	230,145.66	216,552.55	163,631.44
221	SAINT MARY'S SD	205,253.15	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	165,766.57	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	78,133.23	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	45,021.32	38,045.01	41,376.45	42,278.15	36,723.97	40,503.44	33,350.35	30,329.45
227	CITY OF KLAUWOCK	80,698.03	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	111,942.56	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	145,456.08	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	20,347.43	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	4,417.93	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	92,742.32	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	26,196.26	-	-	2,142.95	3,903.32	2,993.68	2,199.92	2,355.23
243	CITY OF ATKA	4,276.50	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	111,464.01	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	208,908.34	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	48,141.95	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	126,085.90	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	FY2020	FY2019	FY2018	FY2017	FY2016	FY2015	FY2014	FY2013
249	CITY OF UNALAKLEET	54,975.47	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	64,620.17	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	6,623.42	-	-	1,625.14	3,031.76	4,564.01	4,070.22	3,747.20
255	ALASKA GATEWAY SD	195,011.21	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	8,505.89	17,659.67	16,241.37	14,646.69	13,039.90	12,497.50	11,552.86	9,822.93
258	DENALI BOROUGH	49,535.40	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	3,259.94	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	1,234,545.62	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	113,353.14	139,282.19	149,825.47	130,551.19	119,833.91	139,225.89	132,561.93	132,158.67
264	YAKUTAT SD	34,140.51	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	71,081.43	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	109,811.70	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	193,116.05	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	11,741.43	11,230.46	12,523.67	18,214.23	15,238.32	13,168.24	10,552.44	8,703.84
275	ILISAGVIK COLLEGE	634,561.47	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	175,958.26	173,224.53	180,851.48	185,145.74	159,396.18	149,328.50	129,199.85	115,582.99
278	SAXMAN SEAPORT	7,941.99	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	368,566.30	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	2,653.47	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	84,836.82	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	34,281.13	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	(1,060.75)	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	127,554.92	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	8,005.83	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	123,468.06	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	4,353.54	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	1,027.40	2,149.19	2,202.88	1,895.18	1,567.94	1,576.41	1,736.65	1,947.21
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT	154,697.58	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	453,087.84	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	13,671.20	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	15,870.83	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	244,920.72	359,640.81	402,177.07	352,235.67	319,809.73	346,160.10	59,834.16	-
Subtotal		350,028,142.70	350,600,889.87	335,984,681.46	313,417,916.47	281,059,443.65	753,680,641.72	300,998,446.84	267,092,321.80
Nonemployer:									
999	STATE OF ALASKA	79,486,412.81	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
Total		429,514,555.51	418,458,060.73	372,383,464.95	362,763,891.62	324,036,268.80	1,226,217,189.29	383,552,036.34	344,781,446.55

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

	FY2012	FY2011
Total Plan Contributions	313,607,000	204,262,000

State of Alaska Public Employees' Retirement System
Schedule F - Present Value of Future State Assistance Contributions as of 6/30/2020

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	2,029,000	0.27602%
103	ANNETTE ISLAND SD	920,000	0.12515%
104	BERING STRAIT SD	5,493,000	0.74726%
105	CHATHAM SD	463,000	0.06299%
106	ALASKA MUNICIPAL LEAGUE	72,000	0.00979%
107	CITY OF VALDEZ	6,752,000	0.91853%
108	JUNEAU BOROUGH SD	9,156,000	1.24556%
109	MATANUSKA-SUSITNA BOROUGH	16,282,000	2.21497%
110	MATANUSKA-SUSITNA BOROUGH SD	20,939,000	2.84850%
111	ANCHORAGE SD	63,204,000	8.59814%
112	COPPER RIVER SD	875,000	0.11903%
113	UNIVERSITY OF ALASKA	77,215,000	10.50417%
115	CITY OF KENAI	5,120,000	0.69651%
116	FAIRBANKS NORTH STAR BOROUGH	17,505,000	2.38134%
117	FAIRBANKS NORTH STAR BOROUGH SD	24,540,000	3.33837%
118	DENALI BOROUGH SD	815,000	0.11087%
120	CITY AND BOROUGH OF SITKA	7,433,000	1.01117%
121	CHUGACH SD	547,000	0.07441%
122	KETCHIKAN GATEWAY BOROUGH	3,675,000	0.49994%
123	CITY OF SOLDOTNA	3,065,000	0.41696%
124	IDITAROD AREA SD	1,052,000	0.14311%
125	KUSPUK SD	1,291,000	0.17562%
126	CITY AND BOROUGH OF JUNEAU	26,129,000	3.55454%
128	CITY OF KODIAK	5,407,000	0.73556%
129	CITY OF FAIRBANKS	5,798,000	0.78875%
131	CITY OF WASILLA	5,529,000	0.75215%
132	CITY OF SKAGWAY	-	0.00000%
133	SITKA BOROUGH SD	1,889,000	0.25698%
134	CITY OF PALMER	2,955,000	0.40199%
135	CITY AND BOROUGH OF WRANGELL	2,340,000	0.31833%
136	CITY OF BETHEL	4,329,000	0.58891%
137	VALDEZ CITY SD	1,550,000	0.21086%
138	HOONAH CITY SD	376,000	0.05115%
139	CITY OF NOME	2,198,000	0.29901%
140	CITY OF KOTZEBUE	2,912,000	0.39614%
141	GALENA CITY SD	2,626,000	0.35724%
143	CITY OF PETERSBURG	3,220,000	0.43804%
144	BRISTOL BAY BOROUGH	1,761,000	0.23956%
145	NORTH SLOPE BOROUGH	51,497,000	7.00555%
146	WRANGELL PUBLIC SD	638,000	0.08679%
148	CITY OF CORDOVA	2,089,000	0.28418%
149	NOME CITY SD	824,000	0.11210%
151	CITY OF KING COVE	729,000	0.09917%
152	ALASKA HOUSING FINANCE CORPORATION	13,021,000	1.77135%
153	LOWER YUKON SD	5,682,000	0.77297%
154	NORTHWEST ARCTIC BOROUGH SD	5,222,000	0.71039%
155	SOUTHEAST ISLAND SD	823,000	0.11196%
156	PRIBILOF SD	267,000	0.03632%
157	LOWER KUSKOKWIM SD	13,263,000	1.80427%
158	KODIAK ISLAND BOROUGH SD	4,472,000	0.60836%
159	YUKON FLATS SD	838,000	0.11400%
160	YUKON / KOYUKUK SD	1,651,000	0.22460%
161	NORTH SLOPE BOROUGH SD	8,528,000	1.16013%
162	ALEUTIAN REGION SD	-	0.00000%
163	CORDOVA COMMUNITY MEDICAL CENTER	-	0.00000%
164	LAKE AND PENINSULA BOROUGH SD	1,299,000	0.17671%

State of Alaska Public Employees' Retirement System
Schedule F - Present Value of Future State Assistance Contributions as of 6/30/2020

Employer Number	Employer Name	Present Value of Future State Assistance Contributions	Employer Proportion
165	SITKA COMMUNITY HOSPITAL	-	0.00000%
166	TANANA SD	124,000	0.01687%
167	SOUTHEAST REGIONAL RESOURCE CENTER	1,143,000	0.15549%
168	HYDABURG CITY SD	363,000	0.04938%
169	CITY OF TANANA	-	0.00000%
170	NORTH PACIFIC FISHERY MGMT COUNCIL	1,015,000	0.13808%
171	CITY OF BARROW	1,148,000	0.15617%
172	CITY OF SAINT PAUL	1,046,000	0.14230%
173	MUNICIPALITY OF ANCHORAGE	146,943,000	19.98982%
174	KODIAK ISLAND BOROUGH	1,816,000	0.24704%
175	NOME JOINT UTILITY SYSTEM	692,000	0.09414%
176	CITY OF SAND POINT	861,000	0.11713%
177	KETCHIKAN GATEWAY BOROUGH SD	4,252,000	0.57843%
178	CITY OF DILLINGHAM	1,926,000	0.26201%
179	CITY OF UNALASKA	7,988,000	1.08667%
180	KENAI PENINSULA BOROUGH	13,071,000	1.77815%
181	CITY OF KETCHIKAN	6,218,000	0.84588%
182	CITY OF SEWARD	3,127,000	0.42539%
183	CITY OF FORT YUKON	429,000	0.05836%
184	BRISTOL BAY BOROUGH SD	316,000	0.04299%
185	CORDOVA CITY SD	640,000	0.08706%
186	CITY OF CRAIG	1,108,000	0.15073%
187	PETERSBURG MEDICAL CENTER	4,517,000	0.61448%
189	HAINES BOROUGH	1,750,000	0.23807%
190	KENAI PENINSULA BOROUGH SD	11,306,000	1.53805%
191	CITY OF NORTH POLE	1,998,000	0.27180%
192	CITY OF GALENA	619,000	0.08421%
193	CITY OF NENANA	-	0.00000%
195	YUPIIT SD	1,174,000	0.15971%
196	NENANA CITY SD	1,090,000	0.14828%
198	CITY OF SAXMAN	55,000	0.00748%
199	CITY OF HOONAH	655,000	0.08910%
200	CITY OF PELICAN	65,000	0.00884%
202	CITY OF WHITTIER	1,013,000	0.13781%
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	1,400,000	0.19045%
204	CRAIG CITY SD	668,000	0.09087%
205	DILLINGHAM CITY SD	571,000	0.07768%
206	CITY OF THORNE BAY	329,000	0.04476%
208	CITY OF AKUTAN	625,000	0.08502%
209	UNALASKA CITY SD	654,000	0.08897%
211	KASHUNAMIUT SD	986,000	0.13413%
215	CITY OF HOMER	4,033,000	0.54864%
218	SPECIAL EDUCATION SERVICE AGENCY	166,000	0.02258%
219	BARTLETT REGIONAL HOSPITAL	23,671,000	3.22015%
220	NORTHWEST ARCTIC BOROUGH	1,396,000	0.18991%
221	SAINT MARY'S SD	886,000	0.12053%
222	CITY OF SELAWIK	-	0.00000%
223	BRISTOL BAY RHA	857,000	0.11658%
224	COPPER RIVER BASIN RHA	351,000	0.04775%
225	SKAGWAY CITY SD	206,000	0.02802%
227	CITY OF KLAWOCK	530,000	0.07210%
228	PETERSBURG CITY SD	723,000	0.09836%
230	ALEUTIANS EAST BOROUGH	614,000	0.08353%
231	CITY OF KIVALINA	-	0.00000%
232	BERING STRAITS CRSA	-	0.00000%
235	CITY OF HUSLIA	115,000	0.01564%
237	CITY OF KALTAG	51,000	0.00694%
240	HAINES BOROUGH SD	604,000	0.08217%

State of Alaska Public Employees' Retirement System
 Schedule F - Present Value of Future State Assistance Contributions as of 6/30/2020

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	43,000	0.00585%
244	ALEUTIANS EAST BOROUGH SD	651,000	0.08856%
246	DELTA/GREELY SD	1,146,000	0.15590%
247	LAKE AND PENINSULA BOROUGH	339,000	0.04612%
248	CITY AND BOROUGH OF YAKUTAT	687,000	0.09346%
249	CITY OF UNALAKLEET	126,000	0.01714%
251	KLAWOCK CITY SD	350,000	0.04761%
254	CITY OF MEKORYUK	-	0.00000%
255	ALASKA GATEWAY SD	1,436,000	0.19535%
256	CITY OF SAINT GEORGE	-	0.00000%
257	PELICAN CITY SD	89,000	0.01211%
258	DENALI BOROUGH	345,000	0.04693%
259	CITY OF ALLAKAKET	-	0.00000%
260	CITY OF KACHEMAK	8,000	0.00109%
262	COOK INLET HOUSING AUTHORITY	6,734,000	0.91608%
263	INTERIOR RHA	809,000	0.11005%
264	YAKUTAT SD	193,000	0.02626%
265	KAKE CITY SD	475,000	0.06462%
266	CITY OF QUINHAGAK	-	0.00000%
267	ALEUTIAN HOUSING AUTHORITY	666,000	0.09060%
270	BERING STRAITS RHA	1,046,000	0.14230%
271	CITY OF EGEGIK	75,000	0.01020%
275	ILISAGVIK COLLEGE	3,606,000	0.49055%
276	NORTH PACIFIC RIM HA	902,000	0.12271%
278	SAXMAN SEAPORT	57,000	0.00775%
279	TLINGIT-HAIDA RHA	2,365,000	0.32173%
280	CITY OF TOKSOOK BAY	12,000	0.00163%
281	BARANOF ISLAND HA	407,000	0.05537%
282	CITY OF DELTA JUNCTION	206,000	0.02802%
283	CITY OF ANDERSON	8,000	0.00109%
284	INTER-ISLAND FERRY AUTHORITY	800,000	0.10883%
285	CITY OF HOOPER BAY	-	0.00000%
286	CITY OF SELDOVIA	67,000	0.00911%
287	CITY OF KOYUK	-	0.00000%
288	NORTHWEST INUPIAT HOUSING AUTHORITY	625,000	0.08502%
290	CITY OF UPPER KALSKAG	17,000	0.00231%
291	CITY OF SHAKTOOLIK	21,000	0.00286%
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	613,000	0.08339%
294	CITY OF MOUNTAIN VILLAGE	-	0.00000%
296	MUNICIPALITY OF SKAGWAY	2,416,000	0.32867%
297	CITY OF NULATO	-	0.00000%
298	CITY OF ANIAK	124,000	0.01687%
299	ALASKA GASLINE DEVELOPMENT CORPORATION	1,416,000	0.19263%
Total		735,089,000	100.00000%

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

State of Alaska Public Employees' Retirement System
 Schedule G - Supplemental Schedule of Special Funding Amounts by Employer as of 6/30/2020

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	2,396,011	309,636
103	ANNETTE ISLAND SD	1,086,412	140,397
104	BERING STRAIT SD	6,486,587	838,261
105	CHATHAM SD	546,749	70,656
106	ALASKA MUNICIPAL LEAGUE	85,024	10,988
107	CITY OF VALDEZ	7,973,318	1,030,391
108	JUNEAU BOROUGH SD	10,812,160	1,397,254
109	MATANUSKA-SUSITNA BOROUGH	19,227,128	2,484,719
110	MATANUSKA-SUSITNA BOROUGH SD	24,726,498	3,195,402
111	ANCHORAGE SD	74,636,495	9,645,263
112	COPPER RIVER SD	1,033,272	133,530
113	UNIVERSITY OF ALASKA	91,181,840	11,783,415
115	CITY OF KENAI	6,046,118	781,339
116	FAIRBANKS NORTH STAR BOROUGH	20,671,348	2,671,355
117	FAIRBANKS NORTH STAR BOROUGH SD	28,978,856	3,744,933
118	DENALI BOROUGH SD	962,419	124,373
120	CITY AND BOROUGH OF SITKA	8,777,499	1,134,315
121	CHUGACH SD	645,943	83,475
122	KETCHIKAN GATEWAY BOROUGH	4,339,743	560,824
123	CITY OF SOLDOTNA	3,619,405	467,735
124	IDITAROD AREA SD	1,242,288	160,541
125	KUSPUK SD	1,524,519	197,013
126	CITY AND BOROUGH OF JUNEAU	30,855,278	3,987,423
128	CITY OF KODIAK	6,385,031	825,137
129	CITY OF FAIRBANKS	6,846,757	884,805
131	CITY OF WASILLA	6,529,099	843,754
132	CITY OF SKAGWAY	-	-
133	SITKA BOROUGH SD	2,230,687	288,271
134	CITY OF PALMER	3,489,508	450,949
135	CITY AND BOROUGH OF WRANGELL	2,763,265	357,096
136	CITY OF BETHEL	5,112,040	660,628
137	VALDEZ CITY SD	1,830,368	236,538
138	HOONAH CITY SD	444,012	57,380
139	CITY OF NOME	2,595,580	335,426
140	CITY OF KOTZEBUE	3,438,730	444,387
141	GALENA CITY SD	3,100,997	400,741
143	CITY OF PETERSBURG	3,802,442	491,389
144	BRISTOL BAY BOROUGH	2,079,534	268,738
145	NORTH SLOPE BOROUGH	60,811,904	7,858,713
146	WRANGELL PUBLIC SD	753,403	97,362
148	CITY OF CORDOVA	2,466,863	318,792
149	NOME CITY SD	973,047	125,747
151	CITY OF KING COVE	860,863	111,249
152	ALASKA HOUSING FINANCE CORPORATION	15,376,271	1,987,073
153	LOWER YUKON SD	6,709,774	867,103
154	NORTHWEST ARCTIC BOROUGH SD	6,166,568	796,905
155	SOUTHEAST ISLAND SD	971,866	125,594
156	PRIBILOF SD	315,296	40,746
157	LOWER KUSKOKWIM SD	15,662,044	2,024,004
158	KODIAK ISLAND BOROUGH SD	5,280,906	682,451
159	YUKON FLATS SD	989,580	127,883
160	YUKON / KOYUKUK SD	1,949,637	251,951
161	NORTH SLOPE BOROUGH SD	10,070,566	1,301,418
162	ALEUTIAN REGION SD	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	-	-
164	LAKE AND PENINSULA BOROUGH SD	1,533,966	198,234

State of Alaska Public Employees' Retirement System
Schedule G - Supplemental Schedule of Special Funding Amounts by Employer as of 6/30/2020

Employer Number	Employer Name	State Proportionate Share of Net Pension Liability Attributable to Employer	Proportionate Share of Pension Plan Expense
165	SITKA COMMUNITY HOSPITAL	-	-
166	TANANA SD	146,429	18,923
167	SOUTHEAST REGIONAL RESOURCE CENTER	1,349,749	174,428
168	HYDABURG CITY SD	428,660	55,396
169	CITY OF TANANA	-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL	1,198,596	154,894
171	CITY OF BARROW	1,355,653	175,191
172	CITY OF SAINT PAUL	1,235,203	159,625
173	MUNICIPALITY OF ANCHORAGE	173,522,412	22,424,275
174	KODIAK ISLAND BOROUGH	2,144,483	277,131
175	NOME JOINT UTILITY SYSTEM	817,171	105,603
176	CITY OF SAND POINT	1,016,740	131,393
177	KETCHIKAN GATEWAY BOROUGH SD	5,021,112	648,878
178	CITY OF DILLINGHAM	2,274,380	293,918
179	CITY OF UNALASKA	9,432,889	1,219,011
180	KENAI PENINSULA BOROUGH	15,435,315	1,994,703
181	CITY OF KETCHIKAN	7,342,727	948,900
182	CITY OF SEWARD	3,692,619	477,197
183	CITY OF FORT YUKON	506,599	65,468
184	BRISTOL BAY BOROUGH SD	373,159	48,223
185	CORDOVA CITY SD	755,765	97,667
186	CITY OF CRAIG	1,308,418	169,087
187	PETERSBURG MEDICAL CENTER	5,334,046	689,318
189	HAINES BOROUGH	2,066,544	267,059
190	KENAI PENINSULA BOROUGH SD	13,351,057	1,725,355
191	CITY OF NORTH POLE	2,359,403	304,905
192	CITY OF GALENA	730,966	94,463
193	CITY OF NENANA	-	-
195	YUPIIT SD	1,386,356	179,159
196	NENANA CITY SD	1,287,162	166,340
198	CITY OF SAXMAN	64,949	8,393
199	CITY OF HOONAH	773,478	99,956
200	CITY OF PELICAN	76,757	9,919
202	CITY OF WHITTIER	1,196,234	154,589
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	1,653,235	213,647
204	CRAIG CITY SD	788,829	101,940
205	DILLINGHAM CITY SD	674,284	87,138
206	CITY OF THORNE BAY	388,510	50,207
208	CITY OF AKUTAN	738,052	95,378
209	UNALASKA CITY SD	772,297	99,804
211	KASHUNAMIUT SD	1,164,350	150,469
215	CITY OF HOMER	4,762,499	615,457
218	SPECIAL EDUCATION SERVICE AGENCY	196,026	25,332
219	BARTLETT REGIONAL HOSPITAL	27,952,669	3,612,319
220	NORTHWEST ARCTIC BOROUGH	1,648,512	213,037
221	SAINT MARY'S SD	1,046,262	135,208
222	CITY OF SELAWIK	-	-
223	BRISTOL BAY RHA	1,012,016	130,783
224	COPPER RIVER BASIN RHA	414,490	53,564
225	SKAGWAY CITY SD	243,262	31,437
227	CITY OF KLAWOCK	625,868	80,881
228	PETERSBURG CITY SD	853,778	110,334
230	ALEUTIANS EAST BOROUGH	725,062	93,700
231	CITY OF KIVALINA	-	-
232	BERING STRAITS CRSA	-	-
235	CITY OF HUSLIA	135,801	17,550
237	CITY OF KALTAG	60,225	7,783
240	HAINES BOROUGH SD	713,253	92,174

State of Alaska Public Employees' Retirement System
 Schedule G - Supplemental Schedule of Special Funding Amounts by Employer as of 6/30/2020

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	50,778	6,562
244	ALEUTIANS EAST BOROUGH SD	768,754	99,346
246	DELTA/GREELY SD	1,353,291	174,886
247	LAKE AND PENINSULA BOROUGH	400,319	51,733
248	CITY AND BOROUGH OF YAKUTAT	811,266	104,840
249	CITY OF UNALAKLEET	148,791	19,228
251	KLAWOCK CITY SD	413,309	53,412
254	CITY OF MEKORYUK	-	-
255	ALASKA GATEWAY SD	1,695,747	219,141
256	CITY OF SAINT GEORGE	-	-
257	PELICAN CITY SD	105,099	13,582
258	DENALI BOROUGH	407,404	52,649
259	CITY OF ALLAKAKET	-	-
260	CITY OF KACHEMAK	9,447	1,221
262	COOK INLET HOUSING AUTHORITY	7,952,063	1,027,644
263	INTERIOR RHA	955,334	123,458
264	YAKUTAT SD	227,910	29,453
265	KAKE CITY SD	560,919	72,487
266	CITY OF QUINHAGAK	-	-
267	ALEUTIAN HOUSING AUTHORITY	786,468	101,635
270	BERING STRAITS RHA	1,235,203	159,625
271	CITY OF EGEGIK	88,566	11,445
275	ILISAGVIK COLLEGE	4,258,262	550,295
276	NORTH PACIFIC RIM HA	1,065,156	137,650
278	SAXMAN SEAPORT	67,310	8,698
279	TLINGIT-HAIDA RHA	2,792,787	360,911
280	CITY OF TOKSOOK BAY	14,171	1,831
281	BARANOF ISLAND HA	480,619	62,110
282	CITY OF DELTA JUNCTION	243,262	31,437
283	CITY OF ANDERSON	9,447	1,221
284	INTER-ISLAND FERRY AUTHORITY	944,706	122,084
285	CITY OF HOOPER BAY	-	-
286	CITY OF SELDOVIA	79,119	10,225
287	CITY OF KOYUK	-	-
288	NORTHWEST INUPIAT HOUSING AUTHORITY	738,052	95,378
290	CITY OF UPPER KALSKAG	20,075	2,594
291	CITY OF SHAKTOOLIK	24,799	3,205
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	723,881	93,547
294	CITY OF MOUNTAIN VILLAGE	-	-
296	MUNICIPALITY OF SKAGWAY	2,853,012	368,694
297	CITY OF NULATO	-	-
298	CITY OF ANIAK	146,429	18,923
299	ALASKA GASLINE DEVELOPMENT CORPORATION	1,672,130	216,089
Total		868,053,711	112,178,448

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